

City of Washington, Missouri



2014 Budget

Fiscal Year October 2013-September 2014

ELECTED OFFICIALS

Sandy Lucy-Mayor
Steve Sullentrup - Ward 1
Walter Meyer - Ward 1
Mark Hidritch - Ward 2
Jeff Mohesky - Ward 2
Jeff Patke - Ward 3
Greg Skornia - Ward 3
Joe Holtmeier - Ward 4
Josh Brinker - Ward 4

Prepared by the Finance Department
Mary J. Sprung, CPA, Finance Manager

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BUDGET MESSAGE

September 23, 2013

Honorable Mayor and City Council
City of Washington, Missouri

The adopted budget for fiscal year 2013-2014 for the City of Washington is hereby transmitted. It includes all items as approved by the City Council at the September 23, 2013 City Council meeting. This document serves as a policy document, financial plan, operations guide and communications device. This document helps to determine the level of services we will provide to our residents, businesses, and visitors. This budget is the product of a comprehensive team effort from every level of the municipal organization.

BUDGET PROCESS

In May, each department head prepares a departmental budget to address its responsibilities, goals and those goals set by the Council. This list may be summarized into the following categories:

- ✓ **Public Safety**
- ✓ **Storm Water Management**
- ✓ **Sewer Maintenance (Inflow & Infiltration Reduction)**
- ✓ **Solid Waste Management**
- ✓ **Street Maintenance**

The Budget Team, consisting of the City Administrator, Assistant City Administrator and Finance Manager, review each department's budget plan in an effort to balance financial constraints and service needs of the City. The goal was to fund these priorities and maintain the high level of services currently offered by the City.

The past few years of economic downturn continues to challenge staff to reevaluate and prioritize both the City's general operation needs and levels of service potential. The strains of the economy have affected our major revenue categories such as Sales Tax, Franchise Tax, Intergovernmental Shared Revenues, and Permits and Fees. The City remains conservative with budgeting sales tax revenue. Sales tax revenue increased 3% from 2010 to 2011 and 2% from 2011 to 2012. Unfortunately, sales tax did not reach the 4% increase budgeted for 2013. As a result, sales tax for 2014 is budgeted at 2% less than in 2013.

The City is hoping the sales tax will increase in the next 2 years as another section of Phoenix Center II CID was developed with 6 stores opening in September 2013 through February 2014.

Opportunities for Citizen Input

From July through September, the Team held multiple budget workshops in conjunction with the Administrative and Operations Committees' meetings, at which time interested citizens

had the opportunity to express their ideas and concerns. The budget workshops are open meetings which are televised on the local cable channel as public information. We adjusted operational and capital improvement plans based on input from these workshops.

A public hearing on the proposed budget is held prior to City Council adoption. The Council adopts the budget by majority vote after the public hearing held at the second City Council Meeting in September or at a meeting prior to October 1.

ECONOMIC CONDITION AND OUTLOOK

The City of Washington, Missouri is located on the northern edge of Franklin County, along the banks of the Missouri River. The City is 55 miles west of St. Louis. Two Missouri State Highways lead to the City, Highway 100 and Highway 47. The Washington Municipal Airport is located in Warren County, approximately two and a half miles north of Washington on Missouri State Highway 47. Washington is a city of the third class duly organized under Missouri State laws, with a Council/Administrator form of government.

The 2010 Census figures for the City were 13,982. Since the 2000 Census, the population has increased 5.1%. Median household income is \$44,800 and \$43,417 in 2011 and 2000 respectively. Population density is 1,497 inhabitants per square mile. Although surrounding communities have experienced population growth in the last few years, the City of Washington remains the most populous city in Franklin County. Surrounding cities of Union and New Haven have population densities of 1,114 and 635 per square mile, respectively.

Washington serves a shopping population of over 150,000. It is the largest shopping center between St. Louis and Jefferson City.

Following are highlights of the past fiscal year and for the proposed Fiscal Year 2013-2014 budget:

Recap of Fiscal Year 2012-2013

Projects completed are as follows:

- Three new Chevy Impalas fully equipped police vehicles
- 2013 Nova Chip Program – Ultra Thin Bonded Wearing Surface applied to various city streets
- Fire Training Center – Completed in September 2013. This new facility has training rooms set up with all new laptops. The City has currently purchased 12 new laptops. In the future, this training room will be able to accommodate up to 70 laptop users.
- Team Track—This is a railway spur that enhances the Industrial Park by allowing industries to ship in/out by railway.
- Skatepark, Phoenix Park Tennis Courts and Main Park Concert Stage. The new Skatepark was completed in the summer of 2013 and provides a much-needed facility for skateboarders. The City added 6 new tennis courts at the Phoenix Park location. The Main Park Concert Stage Building provides a permanent stage for local performers and events held throughout the year including the annual Town 'n Country Fair held in August each year. The building is air-conditioned and has restrooms.
- Water and sewer line system improvements

In FY 2009, the City enacted measures to minimize the revenue shortfall due to economic conditions. This approach has continued with the last few budget years including 2013-2014. Some of these measures were:

- Implementing a staffing level freeze (except when replacement was deemed necessary)
- reduction of non-emergency overtime

- a capital replacement freeze (except for purchases for safety of citizens and employees and growth of the City)

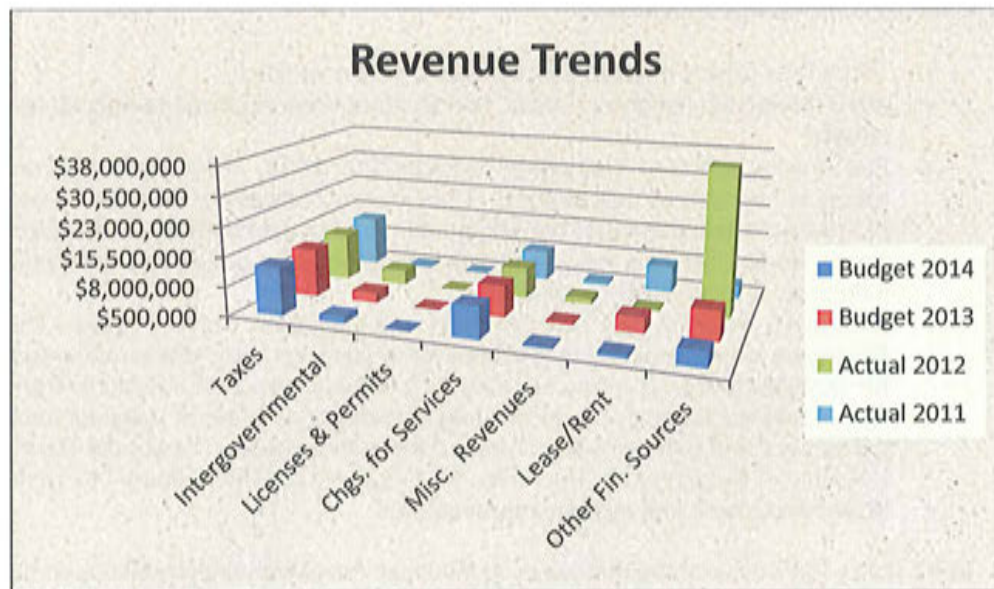
Fiscal Year 2013-2014 Outlook

Future issues affecting this budget are the recovery of sales tax revenues and the huge decrease in assessed valuation for 2013. As a result, sales tax was conservatively budgeted. In addition, 2013 was a reassessment year and assessed values decreased \$34 million. Part of this decrease is a result of the market still attempting to adjust to realistic property valuations. Another huge contributing factor was that one for-profit medical provider merged with a not-for-profit medical provider. This factor accounted for approximately 50% of the decrease in assessed valuation.

Annexation and assertive economic development efforts are being examined to provide growth potential for the City.

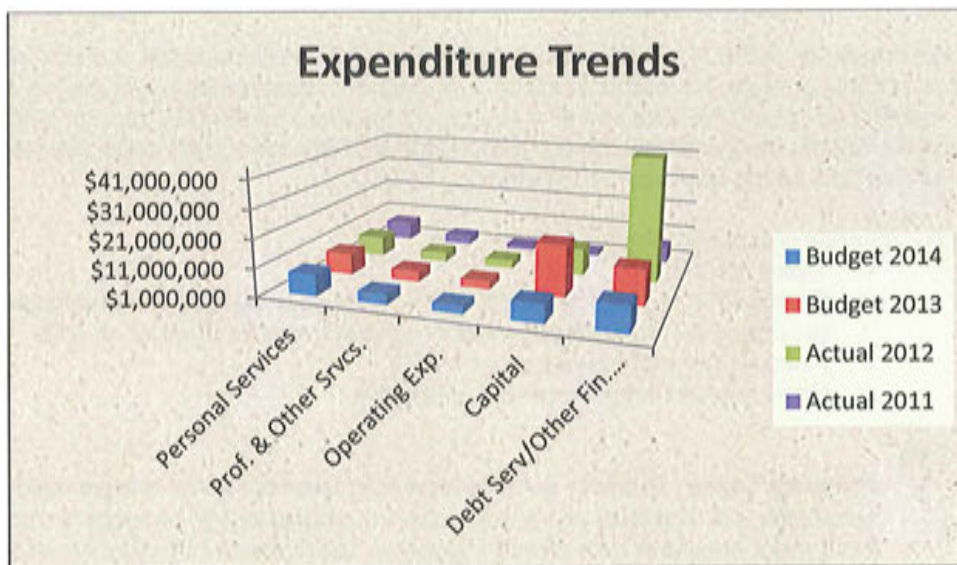
Revenues projected for FY2014 Budget are as follows:

<u>Category</u>	<u>Percent of Total Budget</u>	<u>Budget 2013-2014</u>	<u>Budget 2012-2013</u>	<u>Actual 2012</u>
Taxes	42.03%	\$12,818,940	\$12,837,195	\$12,623,440
Intergovernmental	7.01%	2,138,970	3,113,545	4,230,295
Licenses & Permits	.61%	184,800	135,150	148,145
Charges for Services	28.31%	8,634,350	8,534,015	8,221,450
Miscellaneous Revenues	3.01%	918,210	931,800	1,909,315
Lease/Rent-Agency Funds	4.43%	1,350,630	4,420,430	813,985
Other Financing Sources	14.60%	4,455,630	8,082,395	37,754,230
Total Revenues	100.00%	\$30,501,530	\$38,054,530	\$65,700,860



The allocation of FY2014 Budget expenditures are as follows:

<u>Category</u>	<u>Percent of Total Budget</u>	<u>Budget 2013-2014</u>	<u>Budget 2012-2013</u>	<u>Actual 2012</u>
Personal Services	24.56%	\$ 8,565,610	\$ 8,670,755	\$ 8,063,025
Professional and Other Services	13.55%	4,725,585	4,707,820	4,287,135
Operating Expenses	10.86%	3,786,640	3,882,480	3,829,285
Sub-Total	48.97%	17,077,835	17,261,055	16,179,445
Capital	21.60%	7,532,925	19,098,510	10,557,480
Debt Service/Other Financing Uses	29.43%	10,262,245	13,465,740	45,113,335
Total Expenditures	100.00%	\$34,873,005	\$49,825,305	\$71,850,260



TREND ANALYSIS

The trend graphs above indicate the major increase in other financing sources in 2012 of \$30 million from the 2012 Certificates of Participation issued. In addition, the Lease/Rent revenue increases in 2011 and 2012 represent proceeds from bonds issued in conjunction with local manufacturers. This debt is conduit debt for the City. All other revenue sources remain relatively constant from year to year. As expected, expenditures for capital projects and debt service increased consistent with the issuance of the bonds. All other expenditures remain relatively constant from year to year.

SHORT-TERM INITIATIVES AND PRIORITIES

The staff and City Council reviewed each revenue stream and program for means to maintain the quality of service delivery while maintaining the required fund reserve levels. Initiatives considered included:

- Economic growth using tools such as payment in lieu of taxes (PILOT) to attract industries and increase employment within the City.

- Annexation of additional property is being considered for a possible 2014 election which will result in some additional revenue but also a commitment by the city for additional infrastructure in these areas.
- Economic conditions showed some signs of stabilization but did not meet the budget goal for 2013. Therefore, a slight decrease was budgeted in 2014.
- Property taxes were calculated using a 1.7% CPI Index factor, which was slightly lower than the prior year indexes of 2.0%.
- No wage increases were budgeted in 2014. Continued needs for funding raises in future year's remains challenging as economic recovery doesn't appear as forthcoming as originally predicted.
- Projected health benefit costs to increase by 10% based on the city's current claims history and preliminary negotiations with health care companies. This is consistent with past year trends.
- Projected increases to charges for services in the enterprise funds based on weather conditions, rate increases and historical trends.

REVENUE ASSUMPTIONS

Total revenues of \$30,501,530 reflect a decrease of \$7.5 million or 20% over the previous year. Of this amount, \$3 million is due to a decrease in lease/rental payments made by industrial companies for buildings and equipment financed by the City through industrial revenue bonds. An additional, \$3.6 million is due to a one-time, \$3.5 million transfer between funds in 2013 for the Highway 100 Widening Project.

Major revenue sources for the total budget are:

- ✓ Taxes 42.03%
- ✓ Charges for services generated 28% of the total budget, with the largest part generated by the Enterprise Funds operations of \$6.6 million or 91%
- ✓ Intergovernmental revenues at 7.01%
- ✓ Other miscellaneous revenues of 22.65%

Taxes

- **Property Taxes** - Property tax rates are calculated based on current assessed valuations, net of assessed valuations for new construction or improvements, times the current maximum rate allowed, however not to exceed the Consumer Price Index (CPI) of 1.7%. Revenue is calculated by the tax rate multiplied by the assessed valuation, divided by 100. The total assessed valuation of property is \$302,021,097.

2013 was a reassessment year for the City and assessed valuations drastically declined as a result of the housing market correction and a for-profit medical facility merging with a not-for-profit medical facility. These factors contributed to a \$30 million dollar decrease in assessed valuation. The impact on property tax revenue is a decrease of \$175,000. Unfortunately, there is no short-term solution for this loss in property tax revenue.

 - **City** - The 2013 property tax levied by the City is \$0.6062 for general operations. New construction and improvements assessed valuation totaled \$2,140,150.
 - **Washington Municipal Library District** – The property tax rate levied for 2013 is \$0.1000. Total assessed valuation is \$131,896,634. New construction and improvements assessed valuation totaled \$506,448.
- **Sales Tax Revenues** – Consists of a 1% general sales tax, ½% capital improvement sales tax, ½ % transportation sales tax, 2 % local optional use tax, a cigarette tax and state shared taxes, such as motor fuel tax, sales tax for roads, and Franklin County Road and Bridge Tax.

In April 2010, the citizens of Washington voted to renew the ½% Capital Improvement Sales Tax that was due to expire July 2010; the sales tax now extends to June 2018.

Sales tax revenues for 2013 did not meet the projected increase of 4%. As a result, sales tax revenues in 2014 were conservatively increased by 1.5% over the estimated September 30, 2013 sales tax actual figure. With the opening of 6 new stores in Phoenix Center in 2013/2014, anticipated sales tax in 2014 and 2015 will hopefully meet or exceed expectations. The amount of revenue projected in 2014 from these stores opening was \$40,000 which makes up the majority of the 1.5% increase stated above.

- **Gross Receipt Tax Revenues** – The city grants certain franchises for public utilities and receives a gross receipts fee of 6% for electric, natural gas, cable television and telecommunications. Tax litigation settlements from wireless phone providers resulted in \$330,000 in 'back taxes' in FY 2009 and 2010. Electric gross receipts steadily increased from 2012 due to a rate increase from Ameren UE. The 2014 budget includes a 10% increase due to the electric rate increase from 2013 and budgeting for a full year of revenue in 2014.

Charges for Services

The majority of this revenue source (\$6,598,040 or 91%) consists of fees generated from enterprise operations (water, sewer, landfill, refuse and recycling collections). User fees have increased each year for the past several fiscal years as part of a phase-in plan to produce revenues to finance future capital improvements. Included in the 2013-2014 budget is the final year trash rate increase resulting in additional revenue of \$70,000 or 10% increase over the 2013 budgeted amount.

User fees for recreation, intergovernmental charges (charges for services provided to other City departments), inspection fees, and other construction related fees generate the remainder.

Intergovernmental Grants & Revenues

Revenues for one-time grants for major capital projects (roadways and infrastructure) are \$2,138,970 or 96% of Intergovernmental Revenues.

EXPENDITURE HIGHLIGHTS

The overall expenditures shown for all funds total \$36,600,065 as compared to the adopted budget for FY2012 of \$37,006,042, an increase of \$3,120,563. The City issued certificates of participation to accelerate the planned improvements for the city budgeted in the capital improvement sales tax fund in December 2010. Several of these projects were started in the 2012 budget year but were not completed, therefore, capital expenditures were rebudgeted in the 2012-2013 budget resulting in the increase in total expenditures.

Operating Expenditures

The city's goal is to use current year operating revenues to cover operating expenditures while maintaining present level of services.

The overall operating budget of \$17,077,835 decreased \$183,220 from the FY2013 budget. The primary factors contributing to the decrease is that only essential items were budgeted due to the major decrease in revenues for 2014.

Personnel Pay/Benefit Package

The city remains conservative during these economic times, so no wage increase is included in the 2014 budget. Replacement of staff is still considered based on immediate needs of the city.

No C.P.I. index was applied to the City's Compensation Plan as the starting wage for employees is considered extremely competitive. The City hired an outside consultant to examine the City's current compensation plan to ensure it is competitive. The results of this study will be available in 2014. The current plan is a performance-based plan with job classifications and pay grades & steps for performance within the classification.

The City fully funds the Missouri LAGERS retirement program for its employees. The program is a LT-10(65), which is 1.60% for life plus 0.40% to age 65. The program was budgeted at the funding rate of

- General employees – 13.3% of salary
- Police employees – 13.2% of salary

Also included in the 2014 budget was a 10% increase for employee health and dental benefits. The benefits contract renewal date is February 1, 2014.

Total wage and benefit costs are \$8,565,610, a decrease of approximately \$100,000 due to the elimination of 2 open positions from prior years not filled and consequently, removed from the 2014 budget.

Capital Improvement Plan

The program of capital projects totals \$7,532,925 and is as follows:

- Stafford & Fourteenth Street Resurfacing
- Street maintenance program/NOVA chip program
- Fourteenth Street Bridge and roadway
- Camp Street Bridge
- Jefferson Street Bridge
- Lafayette Street Crossing
- Police vehicles (3), parks and street department vehicles and equipment
- Park improvement projects, including all-abilities park
- Water and sewage system improvements

DEBT HIGHLIGHTS

The City has funded certain capital projects by the following debt instrument issues:

- **Certificates of Participation, Series 2010** - City Council authorized \$11,365,000 in Certificates of Participation for the financing of the Library expansion, Fire training center, various park improvements, computer hardware upgrade and Highway 100 widening.

Debt service payments are paid from an appropriation from the Transportation Sales Tax Fund and Capital Improvement Sales Tax Fund totaling \$1,348,900.

The debt service schedule is as follows:

<u>Certificates of Participation, Series 2010</u>				
<u>Fiscal Year ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Federal Subsidy</u>	<u>Total Debt Service</u>
2014	1,055,000	425,952	(149,083)	1,331,869
2015	1,075,000	389,458	(136,310)	1,328,148
2016-2020	<u>7,180,000</u>	<u>1,228,617</u>	<u>(430,017)</u>	<u>7,978,600</u>
Totals	\$ 9,310,000	2,044,027	(715,410)	10,638,617

- **Certificates of Participation, Series 2012B** - City Council authorized \$30,435,000 in Certificates of Participation for the refinancing of the 2008 COP issue and the 2012 COP issue. The original 2008 COP issue was for the financing of the City buildings, park improvements and the Highway 100 widening-Phases I and II. The 2012 COP issue was for the new automated water metering system and installation.

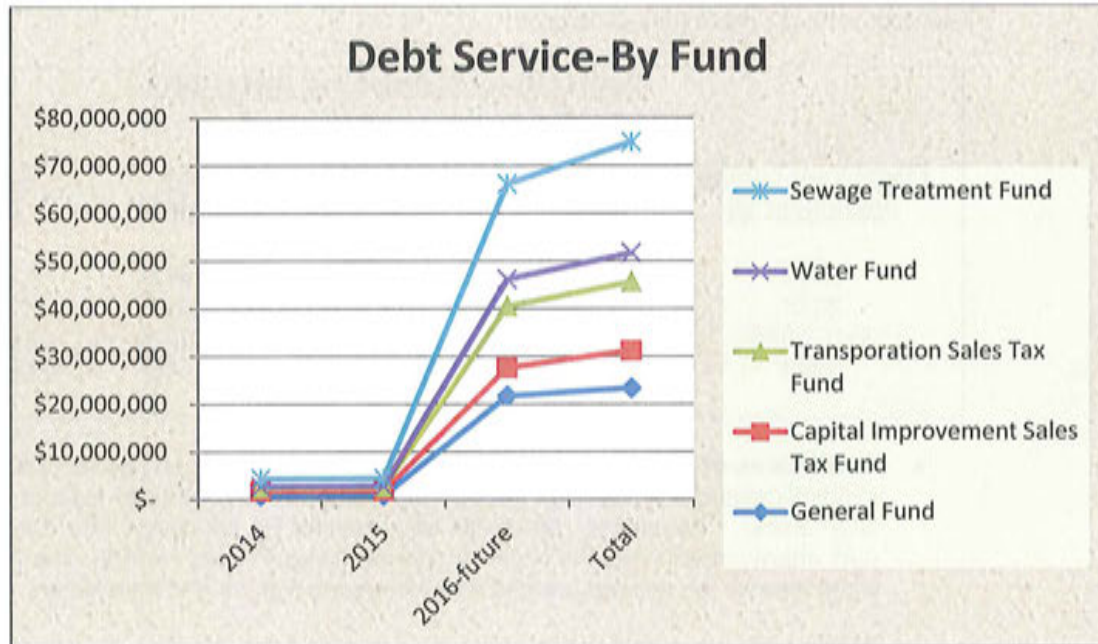
Debt service payments are made from an appropriation from the Transportation Sales Tax Fund, Water Fund, and General Fund totaling \$1,352,500.

The debt service schedule is as follows:

<u>Certificates of Participation, Series 2012B</u>			
<u>Fiscal Year ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2014	485,000	865,600	1,350,600
2015	625,000	860,500	1,485,500
2016-2030	<u>28,915,000</u>	<u>8,434,300</u>	<u>37,349,300</u>
Totals	\$30,025,000	10,160,400	40,185,400

- **Sewerage System Revenue Bonds, Series 2007B (EIERA Bonds)** - This revenue bond issue was for the new sewage treatment plant constructed 2009. Debt service payments are made with user fees from sewerage treatment operations. Debt service schedule is as follows:

<u>Sewerage System Revenue Bonds , Series 2007B</u>			
<u>Fiscal Year ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2014	895,000	730,200	1,625,200
2015	900,000	693,800	1,593,800
2016-2029	<u>14,770,000</u>	<u>5,241,300</u>	<u>20,011,300</u>
Total	\$ 16,565,000	6,665,300	23,230,300



Agency Funds

- **Pauwels Transformers Inc.** - The city has a ten-year agreement expiring in 2018 with the construction and equipping of a 70,000 square foot manufacturing facility in the City.
- **Valent Aerostructures, LLC** - The city has a ten-year agreement expiring in 2020 in connection with the construction and equipping of an 85,000 square foot manufacturing facility in the City.

FUTURE ISSUES AND PRIORITIES

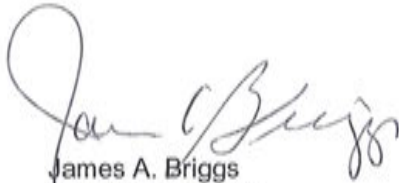
- **Future Fire Station** – adequately protect population to the south.
- **Growth and Annexation** – The City staff will also be developing a study regarding growth and annexation, in order to better service the surrounding and neighboring areas.
- **Storm Water Management** – The City staff is developing a policy to assist residents with storm water problems. The staff is also evaluating a plan to improve storm water drainage systems within the City.
- **Annexation** – The City has been reviewing opportunities for annexation and is in the process of meeting with property owners and local developers to gather ideas and suggestions to determine if or where annexation is appropriate at this time.

CONCLUSION

Adoption of this budget provides resources to meet the basic needs of our community and implement our highest priorities and programs to continue to operate as a progressive city. A very conservative approach was taken for revenue expectations and each department has made a commitment to provide for efficient and effective services. Administration will continue to monitor the economic conditions and respond appropriately to keep the Mayor and City Council informed of economic trends and news.

We want to acknowledge the guidance and input by the Mayor, City Council, various Boards and Commissions as well as City staff who assisted with the preparation of this budget.

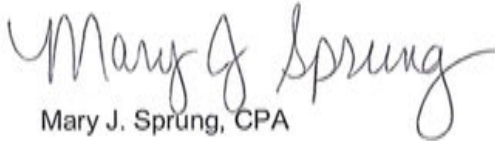
Respectfully submitted,



James A. Briggs
City Administrator

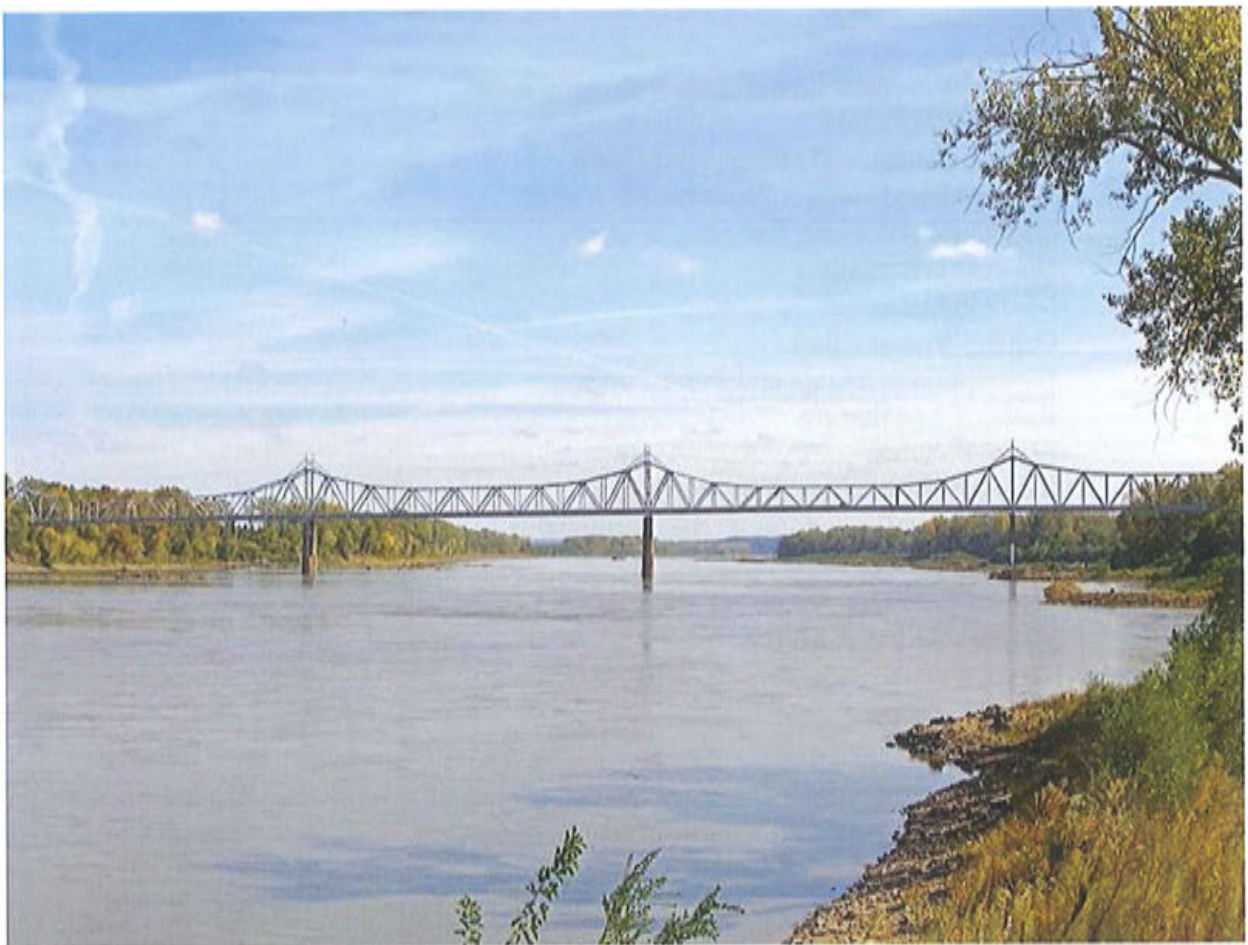


Brian N. Boehmer
Assistant City Administrator



Mary J. Sprung, CPA

INTRODUCTION



Washington Missouri Bridge

READER'S GUIDE TO THE BUDGET DOCUMENT

The City of Washington's adopted budget document consists of an introduction, summary section, long-range capital budget plan, 5-year operating budget, and an appendix.

The manual becomes more detailed as it proceeds from the Summary to the 5-year operating budget. The Summary Section addresses goals, objectives, prior year accomplishments, performance measurements and staffing of each department. It also gives the citizen's a summary of the entire budget document.

The contents of each section of the budget document are outlined below.

1 - Introductory Section

The Introductory Section includes the following items.

- Principal Officials
- Administration and Department Heads
- Distinguished Budget Presentation Award
- Ordinance Adopting Budget
- General Information
- Mission Statement
- Organizational Chart
- Description of Funds and Fund Types
- Basis of Accounting
- Fiscal Policies
- Revenue Projections & Assumptions
- Expenditure Projections & Assumptions
- Budget Process
- Budget Calendar
- Strategic Goals & Objectives

2 - Summary Section

The Summary Section contains statements and graphs of revenue and expenditures for each fund. It also contains each department's purpose, goals, objectives, prior year accomplishments, performance measurements and staffing. The funds and departments are listed below.

General Fund

- Administration
- Municipal Court
- Communications
- Police
- Finance
- Community and Economic Development
- Planning and Engineering Services
- Street

READER'S GUIDE TO THE BUDGET DOCUMENT

2 - Summary Section-Continued

Building & Maintenance
Information Technology
Parks & Recreation
 Special Activities
 Camp Washington
 Big Driver
Aquatic Center
Airport

Special Revenue Funds

Library
Volunteer Fire

Capital Project Funds

Storm Water Improvement
Vehicle & Equipment Replacement
Capital Improvement Sales Tax
Transportation Sales Tax

Enterprise Funds

Water
Sewage Treatment
Solid Waste
 Refuse Collection
 Landfill
 Recycling

Debt Service Funds

COP
Washington Downtown TIF - RPA #1
Rhine River TIF - RPA #2

Agency Funds

Taxable Industrial Revenue bonds (Pauwels Transformers Proj. - Series 2008 A & B)
Recovery Zone Facility Revenue Bonds (Valent Aerostructures Proj - Series 2010
A, B & C)

3 - Detail of Capital Budget Plan

This section contains a five-year capital improvement budget plan which includes department capital requests for purchases over \$5,000.

READER'S GUIDE TO THE BUDGET DOCUMENT

4 – 5-year Operating Budget

A 5-year operating budget is presented for all funds to assist with assessing the City's future service potential and needs.

5 – Appendix

The Appendix consists of the following information.

- Financial Statistical Data
- Property Taxes
- Assessed Valuation
- Full-Time Equivalents Schedule & Chart
- Performance Step & Grade Pay Chart
- City Street Map
- State Map
- Glossary

PRINCIPAL OFFICIALS
MAYOR AND CITY COUNCIL

MAYOR



Sandy Lucy

CITY COUNCIL

FIRST WARD



Steve Sullentrup



Walter Meyer



Jeff Mohesky



Mark Hidritch

SECOND WARD

THIRD WARD



Jeff Patke



Greg Skornia

FOURTH WARD



Joe Holtmeier



Josh Brinker

ADMINISTRATION AND SUPERVISORS



JAMES A. BRIGGS
City Administrator
Deputy City Treasurer



BRIAN N. BOEHMER
Assistant City Administrator
Director of Human Resources
Public Works Director



MARY J. SPRUNG, CPA
Finance Manager
City Treasurer
City Collector



MARK C. PIONTEK
City Attorney



DARREN J. LAMB
Community & Economic
Development Director



MARY K. TRENTMANN
City Clerk
Human Resource Manager



LISA R. HOTSENPILLER
Communications Director



KEN W. HAHN
Police Chief



W.H. "BILL" HALMICH
Fire Chief
Emergency Preparedness Director

ADMINISTRATION AND SUPERVISORS



EDWARD MENEFEE
Police Captain



DONNA TUNE
Information Technology



JACKIE HAWES
Librarian



JOHN "JACK" BRINKER
Street Superintendent



KEVIN QUATHEM
Water & Sewer Superintendent



DAN BOYCE
City Engineer



ANDREA LUEKEN
Assistant City Engineer



DARREN DUNKLE
Park Director



DON PETERS
Building Official



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Washington
Missouri**

For the Fiscal Year Beginning

October 1, 2012

Christopher P. Merrill

President

Jeffrey R. Swan

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Washington, Missouri for its annual budget for the fiscal year beginning October 1, 2013.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. The City has received this prestigious award for four consecutive years. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.



GENERAL INFORMATION

Washington, Missouri, located in the southern bank of the Missouri River in the curve where the great river reaches the most southern point in its course, has an unusual and significant point in Missouri history.

Early inhabitants in Washington were pioneers from Virginia. Across the river, Daniel Boone and his followers had settled. When Boone died, he was buried there before his remains were taken to Kentucky.

Lewis and Clark, on their celebrated journey, passed through what is now Washington as they made their exploration into the Northwest.

As a result of a good boat-landing site, Washington was foreseen as the most promising river port for the county. William G. Owens bought the ferry, and the land around it, and laid out a town in 1828. After his death, in 1834, his wife Lucinda Owens and son-in-law, John F. Mense continued the project. Lucinda Owens officially founded Washington, on May 29, 1839. A charter was granted to the town by the State Legislature on February 15, 1841. In 1989, much of the downtown area was placed on the National Register of Historical Places.

Here on river hills, that reminded them of the Rhineland, German immigrants came and resettled themselves in harmony with the earlier American pioneers, giving the community a distinctive German influence. These first citizens of Washington were farmers and craftsmen. Proud and industrious, the German settlers provided a foundation for a community that is now the largest and fastest growing City in Franklin County.

Washington is a city of the third class duly organized under Missouri State laws, with a Council/Administrator form of government. The Council consists of eight members and a mayor that are city selected on a non-partisan basis. The City Administrator is appointed by the Council and is responsible for day-to-day operations of the City.

The City of Washington is situated along the Missouri River and is located 55 miles west of St. Louis. There are two Missouri State Highways, Highway 100 and Highway 47, that lead into the City of Washington. Construction converting Missouri State Highway 100 to four lanes from I-44 to Washington city limits on the east end began in 2008 and was completed in July 2010. This project continued through the city and the final phase to High Street is scheduled for completion in 2013. Census figures for the City in 2000 and 2010 were 13,243 and 13,984 respectively.

GENERAL INFORMATION (continued)

The City provides its citizens with typical services, such as street maintenance and construction, police and fire protection, code enforcement, engineering and planning, facilities inspections and parks and recreation. These services are financed from general revenues of the City. The City provides water, sewer, and sanitation services derived from revenues from user fees. Ameren Missouri provides the City with electricity and Missouri Natural Gas provides gas service. The Missouri Public Service Commission regulates these companies.

Washington now serves a shopping population of over 150,000. With more than 300 retail stores, it is the largest shopping center between St. Louis and Jefferson City. Approximately 65 industries are located in Washington, employing an estimated 6,000 – 7,000 people. The City has a growing visitor industry, attracted by the boat access to the Missouri River, historical buildings, and wineries located in the general area.

The Washington Regional Airport is located in Warren County, approximately two and a half miles North of Washington on Missouri State Highway 47. An expansion of approximately \$7 million was completed by the City of Washington over an eleven year period. The ribbon cutting for the newly completed runway was held on October 1, 2005. The runway is 5,000 feet long and 75 feet wide. The airport is home base for 48 airplanes. Current facilities include three hangars, a maintenance building, and a main administration building. Services offered by the fixed base operator include fueling, parts, and servicing. An Automated Weather Observation System became operational in July 2008.

The Washington Team Track facility is located at 2010 West Main Street within John Feldmann Industrial Park. The facility is a 1,900 linear foot two-track spur off of Union Pacific's main line. The facility was completed in November of 2012. The facility will provide a shipping alternative for our local industries.

In the more than 150 years after its founding, the city has become a remarkable mixture of different ways to live and of different industries, churches and schools, hospital, Amtrak rail system, Missouri River public access, clubs and other social groups. There are four radio stations, six local television stations and a twice-weekly newspaper. In addition, the cable television company carries a local channel broadcast from the East Central College. Additional radio and television services are available from the St. Louis area.

Washington School District operates eight elementary schools, one middle school, and a high school for the City and the surrounding area with 5,082 students. There are also four private and parochial schools. Four Rivers Career Center provides technical training. College level courses are available from nearby East Central College and numerous universities in the St. Louis area.

Sisters of Mercy Health System (the 187 bed non-profit facility is a Level III Trauma Center) has received numerous state and national honors over the years. Mercy Hospital, located in Washington, has been serving area residents since 1926. Part of the hospital completed a new surgery center and added a cardiac catheterization lab. The newest investment is a \$3.5 million cancer center, which opened in the fall of 2009. Mercy currently employs 1,285 full time employees since merging with Patients First.

GENERAL INFORMATION (continued)

There are numerous clinics, physicians and a new urgent care facility located in the City. There are two long-term care facilities and two assisted living facilities with 340 beds also located in the City of Washington.

Washington was designated as a DREAM community in 2006 by Governor Matt Blunt. This initiative along with our private partnerships with the Washington Area Chamber of Commerce and Downtown Washington Incorporated helps our community to more efficiently and effectively engage in downtown redevelopment and revitalization efforts. Washington has a unique and forward thinking approach to revitalizing our downtown. Together we strive to make Washington a better place to live, work and have fun.



MISCELLANEOUS DATA

Population: 13,982

Registered voters: 9,073

Libraries: 1

Fire Protection:

Number of stations - 4
Number of volunteers - 71

Recreation:

Number of parks - 14
Aquatic Complex
1 - 10 Acre Lake
Lighted arena w/ grandstand area
2 Unlighted Softball fields
6 Soccer fields
 3 lighted
2 Outdoor basketball courts
 1 lighted
2 Football fields
1 Boat Ramp to Missouri River
Fair grounds
Senior Center

Miles of Streets and Alleys in City Limits:

98.73 miles

Number of Street Lights in City Limits:

1192

Parking Facilities:

15

Recycling Center:

1

Larger Public Utilities for the City of Washington:

Ameren Missouri
AT & T
Missouri Natural Gas
Charter Communications
City of Washington

Area: 13.12 square miles land
.53 square miles water

Utilities:

Customers - 6416
Number of Wells - 9
Average daily consumption -
2.231 - (million gallons/daily)

Police Protection:

Number of stations - 1
Number of police officers -27

Total Acres - 431.27
Hike/Bike Trail - 5.45 miles
6 Lighted Softball fields
1 Lighted Baseball diamond
8 Lighted Tennis courts
11 Shelter houses
3 Lighted pavilions
8 Playground areas
Picnic areas
1 Sand volleyball court
10 Restroom facilities
Auditorium/Gymnasium
1 Skate Park

Miles of Sidewalk:

30.4 miles

Miles of Sanitary Sewer Line:

108.13 miles

Miles of Water Line:

114.41 miles

Electricity
Communications
Natural Gas
Cable Television
Water, Sewer, Trash

Hotels/Bed & Breakfasts:

3 Hotels/143 Rooms
5 Bed & Breakfasts/10 Rooms

MISCELLANEOUS DATA (continued)

Number of Permits issued and Valuation:

<u>Year</u>	<u>No. of Permits Issued</u>	<u>Valuation</u>
1995	316	\$19,353,969
2000	432	\$41,000,396
2005	495	\$72,517,614
2006	397	\$34,236,261
2007	941	\$56,220,357
2008	1195	\$116,963,038
2009	1262	\$21,091,115
2010	1120	\$15,515,380
2011	1279	\$30,310,523
2012	1332	\$19,051,325

Education within Washington City Limits:

	<u>Number of Schools</u>	<u>Number of Students</u>
Public Elementary schools (K-6)*	3	1165
Parochial Schools (K-8)	3	755
Public Middle Schools (7-8)	1	591
Public High Schools (9-12)	1	1392
Catholic Regional High School (9-12)	1	542
Public Vocational/Technical Schools	1	216

*NOTE: Data only for City limits of Washington. The Washington School District has additional teachers, staff, and facilities located outside the City limits of Washington.

Larger Employers within Washington:

<u>Employer</u>	<u>Type of Business</u>	<u>Est. Employment</u>
Mercy Hospital	Healthcare	1285
Parker Hannifin (Sporlan Valve Div)	Manufacturer	1111
Washington School District	Education	642
CG Power	Manufacturer	460
Wal-mart Super Center	Retail Merchant	388
Magnet, Inc.	Advertising Specialties	257
RTI Tradco	Manufacturer	205
Valent Aerostructures	Manufacturer	185
Frick's Quality Meats	Meat Processing	161
Rawlings Sporting Goods Co.	Sporting Goods	157
G & H Tool & Mold	Manufacturer	136
Cedarcrest Manor	Nursing Care	125
Missourian Publishing	Newspaper & Job Printing	123
Sheltered Workshop	Shipping Crates, Pallets etc.	123
Canam Steel	Structural Steel	115
Schnuck's	Retail Merchant	95
Total		5,568



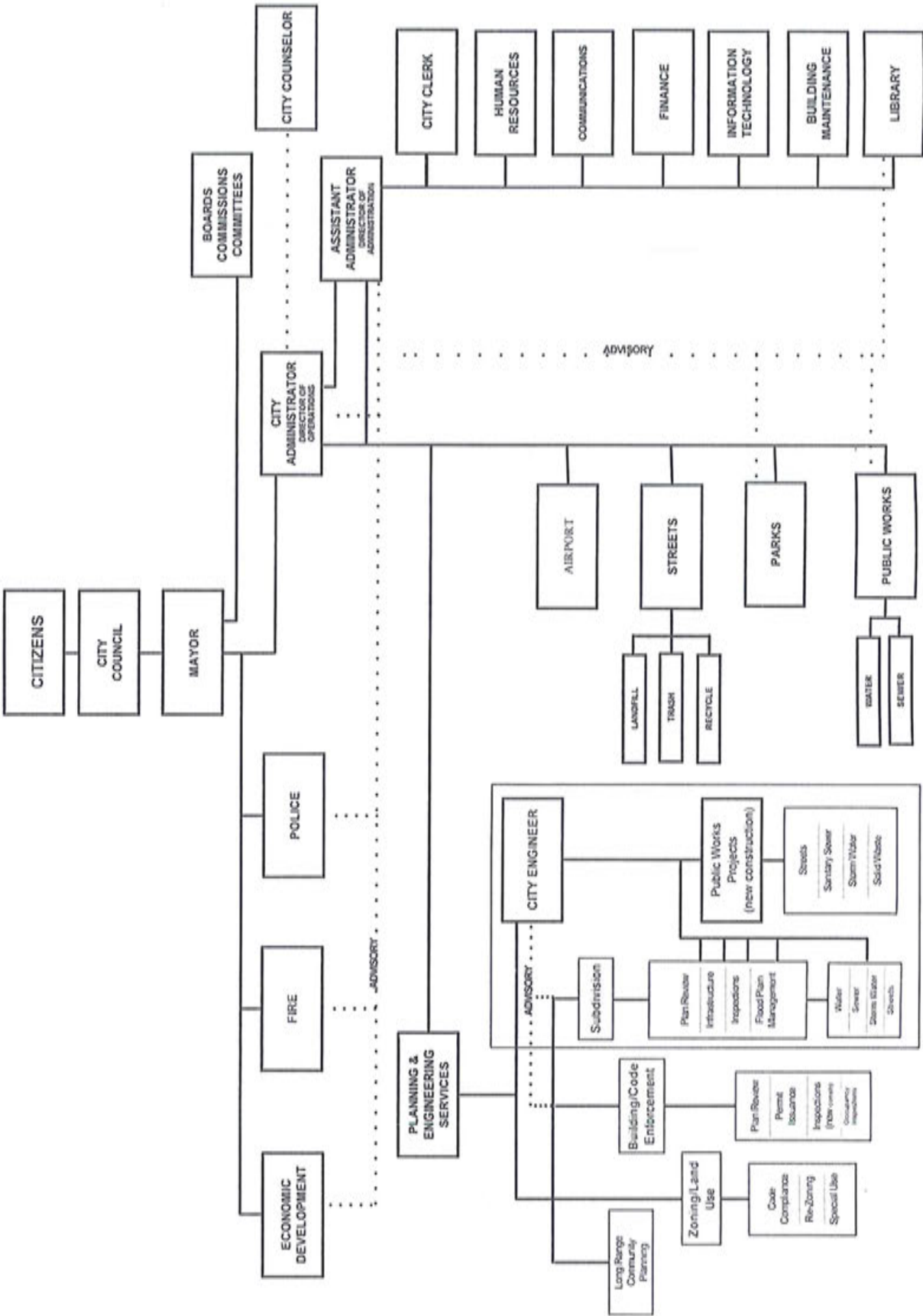
CITY OF WASHINGTON MISSION STATEMENT

The City of Washington is committed to its citizens and community. Washington takes pride in its historic roots and foundation on which it was established. The City will always strive to provide its residents with high quality, cost effective, and prudent services and facilities and will be proactive in planning and preparing for future needs.

The City of Washington will accomplish this mission by providing and promoting:

- Quality Public Utilities and Services
- Quality Emergency Services and Emergency Preparedness
- Economic Development activities and opportunities
- Parks and Recreational activities and opportunities
- Community, Volunteerism, Civic Involvement, and Social Services

ORGANIZATIONAL CHART CITY OF WASHINGTON, MISSOURI



DESCRIPTION OF FUNDS and FUND TYPES

The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equities, revenues and expenditures, or expenses, as appropriate. The various funds are grouped by type in the financial statements and in this budget. The City uses the following fund types.

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the City are financed. The acquisition use and balances of the City's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through governmental funds. The following are the City's governmental fund types:

The *General Fund* is the primary operating fund of the City and accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The City's *Special Revenue Funds* are the *Library Fund* and *Volunteer Fire Fund*.

Capital Project Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations. The City's *Capital Project Funds* are the *Capital Improvements Sales Tax Fund* which was established after the passage of a one-half cent sales tax by the voters, the *Transportation Sales Tax Fund* which was established after the passage of a one-half cent sales tax by the voters for transportation purposes and the *Vehicle and Equipment Replacement Fund* which was established for the purpose of accumulating resources for the acquisition of vehicles and equipment. The *Storm Water Improvement Fund* is used to account for revenues for future storm water retention infrastructures and storm water management. The main revenue source is a local optional use tax passed by voters. Additional revenues are collected from developer fees.

Debt Service Funds are used to account for the accumulation of resources for the repayment of bond, principal, interests and related costs. The City's *Debt Service Funds* are the *COP Fund*, *Washington Downtown TIF-RPA #1*, and the *Rhine River TIF-RPA #2*.

Proprietary Fund Types

Proprietary Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The following are the City's Proprietary Fund Types:

Enterprise Funds account for operations that provide a service to citizens, financed primarily by a user charge for the provision of that service, and activities where the periodic measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes. The City's Enterprise Funds are the *Water Fund*, *Sewage Treatment Fund* and *Solid Waste Fund*.

DESCRIPTION OF FUNDS and FUND TYPES (continued)

Fiduciary Fund Types

Fiduciary Fund Types include Trust Funds and Agency Funds. Trust Funds are used to account for assets held by a government in a trustee capacity. Agency Funds are custodial in nature and do not measure results of operations.

Agency Funds are used to account for assets held by a government in a custodial nature and do not involve measurement of results of operations.

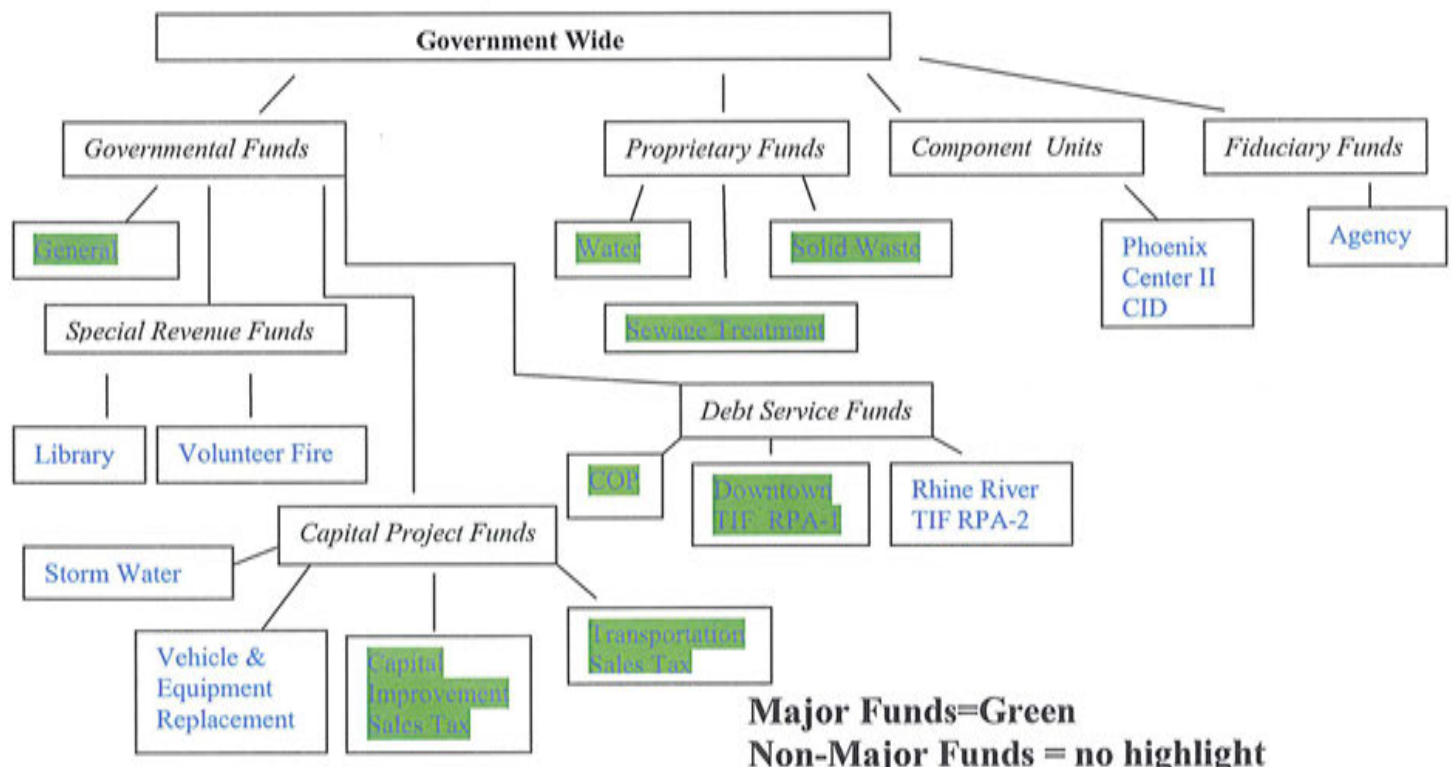
The City's Agency Funds are the following: *Taxable Industrial Revenue Bonds – Pauwels Transformers - Project Series 2008 A & B and Recovery Zone Facility Revenue Bonds – Valent Aerostructures Project, Series 2010 A, B & C.*

Component Units

The City reports the *Phoenix Center II Community Improvement District* as a discretely presented component unit in the basic financial statements. The District was incorporated in 2006 and was organized to construct public infrastructure improvement projects to serve a new commercial redevelopment project in the City.

Fund Structure/Major & Non-Major Funds

The City's major governmental funds are the General Fund, Downtown TIF – RPA #1, Capital Improvement Sales Tax Fund, Transportation Sales Tax Fund, and COP Fund. All three proprietary funds which include the Water, Sewage Treatment and Solid Waste are major enterprise funds.



BASIS OF ACCOUNTING

Basis of accounting refers to revenues and expenditures or expenses recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The City uses the current financial resources measurement focus and the modified accrual basis of accounting for financial reporting for all governmental and agency funds. Under the modified accrual basis of accounting, revenues are recorded when they are both measurable and available. The term "available" is defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, if measurable.

All proprietary funds are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of related cash flows.

BASIS OF BUDGETING

The budget is prepared on a basis consistent with generally accepted accounting principles. The City adopts a budget for all funds. The basis of budgeting is the same as the basis of accounting.

For the enterprise funds, full accrual basis of budgeting is used because the city budgets depreciation expense in these funds. Depreciation expense is not budgeted for governmental funds. For financial statement purposes, depreciation expense is recorded for enterprise funds and for government-wide financial reporting.

BUDGETARY DATA

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve the portion of the applicable appropriation, is employed in the governmental fund types. At the end of each budget period, unencumbered and unexpended appropriations lapse. Appropriations in the governmental fund type are charged for encumbrances when commitments are made. Fund balances are reserved for outstanding encumbrances, which serve as authorization for expenditure in the subsequent year. Encumbrances outstanding at year end do not constitute expenditures or liabilities for GAAP financial statement purposes.

FISCAL POLICIES

Fiscal Policy

It is the policy of the City to provide quality services to citizens while efficiently and effectively managing public monies. The budget document serves as the main tool to accomplish this goal.

Fiscal Year

The City's fiscal year is the twelve-month period beginning on the first day of October and ending on the last day of September.

Budget Development – Financial Policies Impact on Budget Development

The fiscal policies included in this section are used in the budget development by assisting in the development of the five-year budgets. The City is able to project what fund balance will be at the end of a five year period and incorporate various policies such as the fund balance policy to see if the City will be meeting the required levels based on that five-year budget projection. The investment and debt policies are used nearly in the same capacity. The 5-year budget enables the City to monitor debt service demands in the future. In addition, the capital asset policies are used to determine what the City's infrastructure and assets needs of the future will be and also provide a means of determining financing required to meet these future needs. In addition, performance measurements related to these same financial policies are being established and monitored by City staff.

Fund Balance Policy & Reserve Level

On September 6, 2011, the City adopted the Fund Balance Policy below in accordance with GASB 54 in which the city will maintain a reserve level with a minimum of 15% of projected annual operating General Fund expenditures. The budget for 2012-2013 meets this goal with 15% of reserve or \$1,455,350 in reserves projected for the general fund as of September 30, 2013.

City management also tries to maintain a 25% reserve in its enterprise funds for future funding requirements. This reserve is not set by ordinance.

Purpose

The City of Washington has enacted the following policy in an effort to ensure financial security through the maintenance of a healthy reserve fund that guides the creation, maintenance, and use of resources for financial stabilization purposes. The City's primary objective is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. The City of Washington also seeks to maintain the highest possible credit ratings which are dependent, in part, on the City's maintenance of a healthy fund balance. This policy is also being adopted to conform to GASB Statement No. 54—Fund Balance Reporting and Governmental Fund Type Definitions. As GASB

54 states, this policy impacts only governmental funds and does not impact proprietary funds, fiduciary funds, or government-wide funds.

Definitions

Fund balance-The excess of assets over liabilities in a governmental fund.

Nonspendable fund balance-The portion of a governmental fund's net assets that are not in a spendable form (such as inventory, prepaids and long-term receivables) or are legally or contractually required to be maintained intact.

Restricted fund balance-The portion of a governmental fund's net assets that are constrained to specific purposes by their providers (such as creditors, grantors, bondholders, and higher levels of government) either externally imposed restrictions or imposed by law through constitutional provisions or by enabling legislation.

Committed fund balance- The portion of a governmental fund's net assets that are constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purposes unless the government takes the same highest-level action to remove or change the constraint.

- The City of Washington's highest level of decision making authority is the City Council.
- City Council will determine amounts to be committed initially during the budget process with the Ordinance accepting the annual budget. Should the balance fall below the committed amount, the board will identify a plan to restore the committed fund balance to its target as part of the budget process.
- City Council may at any time throughout the budget year, establish, modify or rescind fund balance commitments by passing an Ordinance.

Assigned fund balance-The portion of a governmental fund's net assets that the City intends to use for a specific purpose, intent expressed by the governing body or by an official to which the governing body delegates the authority.

- The City Council designates authority to assign fund balance to the City Administrator or Finance Manager who will determine the proper amounts to be assigned for purposes as they determine necessary.

Unassigned fund balance-Amounts that are available for any purpose, these amounts are reported only in the General Fund.

Policy Statement

The Fund Balance of the City's General Fund has been accumulated to provide stability and flexibility to respond to unexpected adversity and/or opportunities. The stabilization target is to maintain an unrestricted fund balance of not less than 15% of the annual operating expenditures (excluding debt service and capital outlay) for the current fiscal year in the general fund. Should the

balance fall below 15%, the City will identify a plan to restore the Fund Balance to its target amount as part of the annual budget proposal.

The City's basic goal is to maintain annual expenditure increases at a conservative growth rate, and to limit expenditures to anticipated revenues in order to maintain a balanced budget. The decision to retain an unrestricted fund balance of not less than 15% of operating expenditures stems from the following considerations:

- It provides adequate funding to cover approximately 2 months of operating expenses.
- It provides the liquidity necessary to accommodate the City's uneven cash flow, which is inherent in its periodic tax collection schedule.
- It provides the liquidity to respond to contingent liabilities.
- The Government Finance Officers Association recommends the General Fund unrestricted fund balance to be maintained at a minimum level of 2 months of regular operating revenues or expenditures.

Fund balance may be accessed under the following conditions:

- To draw down the City's fund balance to the recommended funding rate by using these funds for capital expenditures, long term obligations, or debt service needs.
- To respond to emergency funding necessities which are not expected to occur routinely. Examples of an emergency funding necessity is:
 - A revenue shortfall resulting from a natural disaster or man-made emergency resulting in more than a 50% decrease in total revenue of a particular fund for more than 3 consecutive months.
 - If annual growth in certain economic indicators (ie. cost of living) is expected to fall below 1 % or is close to no growth at all.

The City will spend the most restricted dollars before less restricted in the following order, except as noted above:

- a. Nonspendable (if funds become spendable)
- b. Restricted
- c. Committed
- d. Assigned
- e. Unassigned

Fund Type Definitions

Special Revenue Funds—To account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term "proceeds of specific revenues sources" establishes that one or more specific

restricted or committed revenues should be the foundation for a special revenue fund and this sources or sources should comprise a substantial portion of the inflows reported in the fund.

Capital Project Funds—To account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

Debt Service Funds—To account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

This policy has been approved by the City Administrator and Finance Officer, and adopted by the City Council. This Fund Balance Policy of the City will be reviewed from time to time and can be adjusted at any time by action of the City Council.

Balance Budget Definition

In accordance with Missouri Statute RsMo 50.590, a balanced budget for the City is defined as available fund reserves plus estimated revenues equal or greater than estimated appropriations. In no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the budget year. The current year budget is balanced.

Fraud & Corruption

On July 20, 2009, the City Council approved an Anti-Fraud and Corruption policy. The purpose of the policy is to establish expectations, standards and procedures to minimize the risk of internal and external fraud as well as theft of City assets or fraudulent financial reporting. This policy also addresses the responsibility of employees for detecting and reporting fraud or suspected fraud, corruption, or dishonest activities, and provides a means for individuals outside of the City government organization to report improprieties to the City. The City is committed to protecting itself and the public from fraud, corruption, and dishonest activities through development and adherence to policies and procedures for the prevention and detection of fraud, corruption and dishonest activities.

Audit

An independent audit of all City accounts will be conducted annually. The audit shall be performed by a certified public accountant or firm of such accountants having no personal interest, direct or indirect, in the fiscal affairs of the City or any of its officers.

Cash & Investments

State statute RsMo. 30.950, authorizes Missouri local governments to invest in obligations of the United States Treasury and United States agencies, obligations of the State of Missouri or the City

itself, time deposit certificates and repurchase agreements. It is the policy of the City to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds.

On July 20, 2009, the City adopted the following investment policy to insure the City's objectives are met and standards of care are obtained.

I. Purpose

Effective cash flow management and cash investment practices are recognized as essential to good fiscal management. This policy is intended to provide guidelines for the prudent investment of the City's temporarily idle cash in all Funds, and outline the policies for maximizing the efficiency of the City's cash management system.

II. Scope

This policy applies to the investment of all operating funds of the City of Washington. Long-term funds for the employee's retirement fund and proceeds from bond issues are covered by those contractual agreements rather than this policy.

Except for cash in certain restricted funds, the City of Washington may consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

III. Objective

The objective of the investment policy is to provide guidelines for insuring the safety of funds invested while maximizing investment earnings to the City.

The three principle factors of Safety, Liquidity and Yield are to be taken into consideration, in the specific order listed, when making investment decisions.

1. **Safety** of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and investment rate risk.
 - a. **Credit Risk**, defined as the risk of loss due to failure of the issuer of a security, shall be mitigated by only investing in very safe or "investment grade" securities and when feasible, diversifying the portfolio so that potential losses on individual securities will be minimized.

b. Investment Rate Risk, defined as market value fluctuations due to overall changes in interest rates. The City will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates by:

1. Structuring the portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
 2. Investing operating funds primarily in shorter-term securities, money market funds, or similar pools.
2. **Liquidity** refers to the ability to convert an investment to cash promptly with minimum risk of losing some portion of principal or interest. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accommodated by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). A portion of the portfolio also may be placed in bank deposits or repurchase agreements or overnight investments that offer same-day liquidity for short-term funds.
3. **Yield** is the average annual return on investment based on the interest rate, price, and length of time to maturity. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall be held to maturity with the following exceptions:
1. A security with declining credit may be sold early to minimize loss of principal.
 2. A security swap would improve the quality, yield, or target duration in the portfolio.
 3. Liquidity needs of the portfolio require that the security be sold.

The City has developed a policy which affords the city flexibility without putting the City in a risky position. The City has addressed which types of investments to invest in as well as the parameters associated with a relatively conservative approach. In addition, the City addressed the safekeeping of these investments in its policy.

Capital Asset Expenditures

Expenditures of \$5,000 (excluding infrastructure) or more with an expected life of two or more years are considered to be capital assets for the purpose of classification of expenditures. Infrastructure asset expenditures of \$25,000 or more with an expected life of two or more years are considered to be capital assets. Also, betterments to general assets should have a cost of \$10,000 or more and betterments to infrastructure assets should have a cost of \$25,000 or more to be included as capital assets. Capital assets are depreciated using the straight-line method over the estimated useful lives of the various classes of assets. The estimated useful lives of depreciable capital assets are as follows:

Asset	Years
Infrastructure	20-40
Buildings	10-50
Improvements other than buildings	10-50
Machinery and equipment/Furniture and Fixtures	2-15

Capital Improvement

The City appropriates funds for the planning, acquisition, and construction of major capital improvements. The funding sources are a ½ cent Capital Improvement Sales Tax, a ½ cent Transportation Sales Tax and a Local Option Use Tax. The majority of the Local Option Use Tax is used for storm water improvements.

The general fund also transfers money annually or as the budget permits to fund the Vehicle and Equipment Replacement fund which accounts for major vehicle and equipment purchases for the city.

The City adopted a five year capital improvement plan which is included in Section 3, Long-Range Capital Budget Plan. It is a five year capital improvement plan that encompasses all funds and is a plan set forth to meet the City's future capital improvement needs.

The City attempts to maintain all of its assets at an adequate level to protect the City's capital investments and to minimize future maintenance and replacement costs.

Debt Policy & Management

The ability of the City to incur debt is limited by Article VI of the Constitution of the State of Missouri. Section 26(a) of the Article provides that a city may not become indebted in an amount exceeding in any year, the income and revenue provided for such year plus any unencumbered balances from previous years, except as set forth in Section 23(a) and Sections 26(b-e). Section 27 of the Article provides that a city may issue revenue bonds for the purpose of paying all or part of the cost of purchasing, constructing, extending, or improving municipal utilities.

The City of Washington is authorized under the aforementioned Articles, to issue General Obligation Bonds, Revenue Bonds, Special Revenue Bonds, and Certificates of Participation. When determining the type of bond to issue, the following factors are considered:

- The direct and indirect beneficiaries of the project to be financed.
- The lifetime of the benefits generated by the project.
- The revenues that may be raised by alternative types of user charges.
- The cost-effectiveness of user charges.
- The effect of the proposed bond issue on the City's ability to finance future project of equal or higher priority.
- The true interest and net interest cost of each type of bond.
- The impact on the City's financial condition and credit ratings.

General Obligation Bonds

Under state statutes (Sections 95.115 and 95.120), the City may issue general obligation bonds from ad valorem taxes with two-thirds (66.67%) majority vote of qualified voters. During even number years when general municipal elections are held, August primary or November elections, a four-sevenths (57.14%) majority vote is required to approve such a bond. These bonds are issued to finance capital improvements and equipment.

The Missouri Constitution limits general obligation indebtedness to 10% of the assessed value of taxable tangible property of the City. It also permits an additional 10% for acquiring rights of ways, constructing and improving streets, sanitary sewers, and storm sewers.

Based on the 2012 assessed valuation of \$336,326,783, the City's legal debt limit is \$33,632,678. The City does not have any general obligation bonds as of September 30, 2012, therefore, the remaining legal debt limit is \$33,632,678.

Leasehold Revenue Bonds

Under state statutes, the city may issue revenue bonds to finance capital improvements. Revenue bonds require a simple majority vote of qualified voters for approval. Capital improvement bonds can include, but are not limited to, airport, recreation center, sanitary landfill facilities and the water and sewerage systems.

Leasehold revenue bonds do not carry the full faith and credit of the city so they do not count against the constitutional debt limitation.

Certificates of Participation

The city may issue certificates of participation to finance capital improvements. A bond issue is created in order to fund the construction of some sort of capital facility that is within the city limits. Rather than owning the facility outright during the period of construction, the city essentially leases

the facility during the construction period and makes installment payments toward the lease. When the payment schedule is completed, the municipality assumes ownership of the completed facility.

Certificates of participation do not require voter approval since it is a leasing arrangement. Also, certificates of participation do not count against the constitutional debt limitation.

Capital Leases

When necessary, the City does enter into capital lease obligations for certain capital improvements.

Refunding of Existing Debt

The City will consider undertaking a refunding when one or more of the following conditions exist:

- The present value of all refunding costs, including interest, bond counsel, underwriter discounts, premiums, and any other issuance costs are less than the present value of the current interest.
- The City wishes to restructure debt service to provide further financing or maximize cash position.
- The city wishes to eliminate old bond covenants that may have become restrictive or incongruous to city policies.

Federal Arbitrage Compliance

Arbitrage is the difference between the yield on an issuer's tax-exempt bond and the investment income earned on the proceeds. Arbitrage profits are earned when low-yielding tax-exempt bond proceeds are invested in higher-yielding taxable securities.

Federal arbitrage restrictions imposed by the Federal Government prohibit an issuer from retaining arbitrage profits when investing bond proceeds at a yield that exceeds the yield on the bonds. The City will enlist the services of a reputable professional firm to calculate the potential of any arbitrage liability and rebate, if any such liability to the U.S. Treasury in accordance with federal guidelines.

Pay Structure

The city has adopted a compensation plan based on a grade/step system. This performance based plan has job classifications and pay steps for performance within the classification. The City Council approves any CPI index increase to the pay plan and/or any merit increases for employees with each budget year. Included in the 2013 budget is a 2.5% COLA increase for all employees. In addition, each employee is eligible for a 1% merit increase.

Vacation/Sick Leave

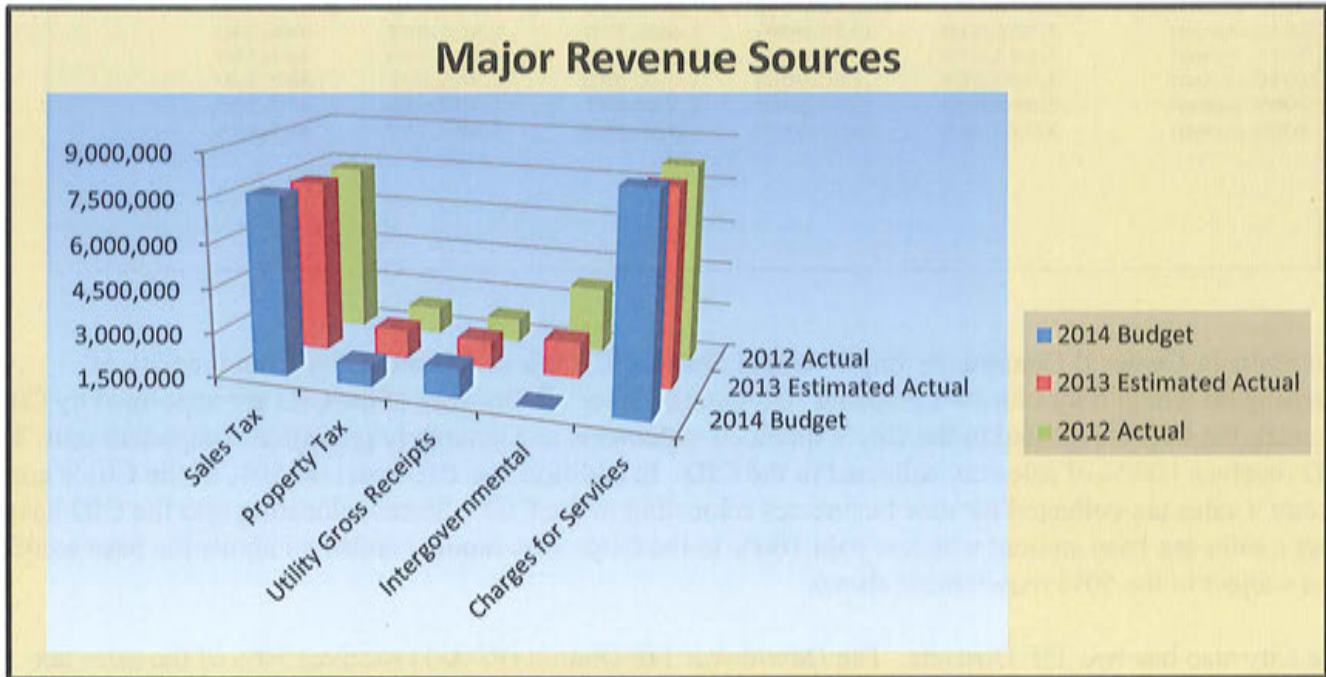
Full-time employees accrue vacation and sick leave based on years of continuous service. Accrual commences on employee's anniversary date. An employee may accumulate up to 160 hours of vacation and 1,440 hours of sick time. Upon separation of employment, employees will only be compensated for remaining vacation balance.

Accrual schedule is as follows:

	<u>Vacation</u>	<u>Sick</u>
After 1 st anniversary	80 hours	40 hours
On 5 th anniversary		120 hours
On 10 th anniversary	120 hours	
On 15 th anniversary	160 hours	

REVENUE PROJECTIONS & ASSUMPTIONS

The major sources of revenue for the City's General Fund are sales taxes (net of economic activity tax payments), property taxes, and gross receipts tax (franchise taxes). These three sources comprise 71% of total revenue in the General Fund. In addition, intergovernmental revenue (federal and state grant monies, etc) and charges for services are two other main sources of revenue in other governmental funds and enterprise funds resulting in 35% and 91% of revenue in these funds, respectively. The City monitors its major revenue sources on a monthly basis and uses trend analysis to project budget revenues. These major sources are discussed below in more detail along with a chart illustrating major revenue sources.



SALES TAX

The Sales Tax rate breakdown for the City of Washington is as follows:

4.225 %	State Sales Tax
1.750	Franklin County
.375	Washington Area Ambulance District
1.000	City of Washington
.500	City of Washington Capital Improvement Tax
.500	City of Washington Transportation Tax
8.350 %	Total Sales Tax Rate-City of Washington
.750	Phoenix Center II Community Improvement District (CID)
9.100 %	Total Sales Tax Rate within Phoenix Center II CID

The City has experienced flat sales tax growth and reduced building permit activity due to the downturn in the economy for the past several years. Budgeted sales tax revenue for 2014 decreased by 2 % from the 2013 budget. The City's sales tax did not meet the 2013 expected budget amount. Therefore, the City decreased the 2014 budget to reflect a more accurate estimated amount based on anticipated 2013 actual revenue. Included in the 2014 budget figure is a slight increase of \$40,000 due to the expansion of the Phoenix Center II CID shopping center. This figure was based on projected revenues from the study completed for this project. In the general fund, sales tax is 32% of total revenue.

In 1998, voters approved a local option use tax equal to the current local sales tax rate. This rate is currently 2%. The local option use tax revenue has been consistent since more sales are being conducted online. Therefore, an increase of approximately \$75,000 was budgeted for 2014.

Sales Tax Revenue					
	<u>General</u>	<u>CID</u>	<u>Capital Improvement</u>	<u>Transportation</u>	<u>Local Option Use</u>
2014 Budget	\$ 3,840,000	\$ (375,000)	\$ 1,920,000	\$ 1,920,000	\$ 450,400
2013 Estimated	\$ 3,760,065	\$ (300,000)	\$ 1,880,000	\$ 1,880,000	\$ 427,845
2012 Actual	3,732,410	(338,645)	1,866,170	1,866,095	446,240
2011 Actual	3,653,879	(338,645)	1,826,940	1,826,940	442,280
2010 Actual	3,493,564	(280,000)	1,746,782	1,746,671	462,350
2009 Actual	3,563,680	(371,830)	1,781,841	1,782,013	477,240
2008 Actual	3,773,768	(234,615)	1,886,884	1,888,157	487,285

The Phoenix Center II Community Improvement District (CID) is a separate entity from the City of Washington which issues its own financial statements. Since all directors of the CID are appointed by City Council, the CID is reported in the City's financial statements as a discretely presented component unit. The CID receives 100 % of sales tax collected in the CID. In addition, the CID receives 50% of the City's and county's sales tax collected for new businesses relocating in the CID. Stores relocating into the CID have to meet a sales tax base amount which is paid 100% to the City. Any amount collected above the base amount is then subject to the 50% requirement above.

The City also has two TIF Districts. The Downtown TIF District (RPA-1) receives 50% of the sales tax collected in the district above the base amount established in 2006. The Rhine River TIF District (RPA-2) also receives 50% of the sales tax collected in the district above the base amount established in 2009.

PROPERTY TAX

Revenue from the ad valorem tax which is levied on real and personal property is based on the assessed valuation as established by the Franklin County Assessor as of January 1 of each year. Taxes are levied on September 1 and payable by December 31. Franklin County collects the taxes for the City of Washington and charges a 2% fee for collection services and ½% fee for assessor services.

The Downtown TIF District receives 100% of the property tax collected in this district above the base amount established in 2006. The Rhine River TIF District receives 100% of the property tax collected in this district above the base amount established in 2009.

The City's decrease in assessed valuation from 2012 to 2013 was approximately \$34.3 million with total levy rates increasing by .0014 for that same time period. Two factors contributed to this major decrease in property tax assessed valuation. One major for-profit medical facility merged with another non-profit medical facility. This resulted in approximately 50% of the decrease. The other 50% was a result of major adjustments across the board with property values being inflated in past years. As a result, the City budgeted \$175,000 less in 2014. In the general fund, property tax is 16% of total revenue.

Property Tax Revenue

	Property Tax Rates		Property Tax Revenue	
	General	Library	General (1)	Library
2014 Budget	0.6062	0.1000	\$ 1,807,775	\$ 128,085
2013 Estimated	0.6048	0.0945	\$ 1,991,160	\$ 141,520
2012 Actual	0.6020	0.0927	1,987,815	146,795
2011 Actual	0.5962	0.0914	1,925,733	142,595
2010 Actual	0.5980	0.0925	1,900,741	136,715
2009 Actual	0.5941	0.0934	1,178,800	131,470

(1) = General fund subsidizes the volunteer fire fund with approximately 30% of property tax revenue.

Principal Taxpayers

Real Estate	<u>Assessed Valuation</u>	<u>% of Total City Assessed Valuation</u>
Mercy Health East Communities	\$13,150,305	4.35%
Wal-Mart Real Estate Business	5,719,446	1.89
Parker-Hannifin Corp.	3,491,535	1.16
Bank of Washington	3,208,880	1.06
USR-DESCO Washington Crossing	3,030,725	1.00
Personal Property		
PFHC Medical Management LLC	2,112,281	.70
Magnet LLC	1,107,248	.37
Bank of AM Leasing-CG Power Systems	1,039,390	.34
RTI Tradco Inc-Wash Inc	1,015,843	.34
Canam Steel Corp-Midwestern	831,589	.31

UTILITY GROSS RECEIPTS

The City of Washington levies a 6% gross receipts tax on companies that supply electric, gas, telephone, and cable within the City. After reaching a total of \$30,000 in one calendar year, the % drops to 5.822 % for electric and 1% for all other utilities. Utility taxes are collected through monthly customer billings and are usually remitted to the City the following month.

Electric and gas gross receipts are primarily impacted by new development, weather conditions and market prices. Utility taxes are also greatly impacted by rulings by the Missouri Public Service Commission (PSC).

Gross receipts revenue for electric increased from 2012 actual to 2013 actual by approximately \$130,000 or 10% due to a rate increase by the local provider. The City, therefore, budgeted an increase in electric revenue for 2014 of \$140,000. Phone, gas and cable revenue remain relatively constant.

Based upon the successful conclusion of years of litigation, telephone utility revenues increased in FY 2009 and 2010, due to a one-time payment of approximately \$294,000 and \$41,500, respectively in “back taxes”, by many wireless companies and their agreement to pay monthly revenues. Current year budget was projected based on the estimated wireless monthly payments anticipated without the one-time settlement payments. In the general fund, utility gross receipts tax is 21% of total revenue.

Utility Gross Receipts Tax Revenue				
	<u>Electric</u>	<u>Phone</u>	<u>Natural Gas</u>	<u>Charter Cable</u>
2014 Budget	\$ 1,490,000	\$ 655,580	\$ 210,000	\$ 115,000
2013 Estimated	\$ 1,491,595	\$ 611,325	\$ 217,000	\$ 115,000
2012 Actual	1,362,805	630,555	199,340	110,200
2011 Actual	1,350,965	594,010	231,930	111,800
2010 Actual	1,202,706	568,997	271,235	111,984
2009 Actual	1,048,405	796,600	227,351	109,095

INTERGOVERNMENTAL REVENUE

The City of Washington receives funding from both the federal and state government for street improvements, public safety and other various projects. This varies from year to year based on the projects scheduled by the city and the time frame for completion on a project by project basis. Intergovernmental revenue accounted for approximately 10% of total governmental revenue in September 30, 2013. The current year budget is based on the projects scheduled for completion.

	<u>General</u>	<u>Library</u>	<u>Capital Imp. Sales Tax</u>	<u>Transportation Sales Tax</u>	<u>Solid Waste</u>
2014 Budget	\$ 94,500	\$ -	\$ 234,470	\$ 1,795,000	\$ 15,000
2013 Estimated	\$ 111,840	\$ 9,480	\$ 973,550	\$ 2,451,725	\$ -
2012 Actual	120,710	5,355	2,806,880	1,297,340	-
2011 Actual	63,450	-	-	204,910	-
2010 Actual	79,490	43,843	22,605	840,908	-
2009 Actual	81,475	17,050	22,605	1,605,240	-

CHARGES FOR SERVICES

The main source of charges for services is water and sewer user fees. In the enterprise funds, charges for services represent approximately 91% of revenue. In governmental funds, approximately 9% of revenue is charges for services, mainly consisting of administration/finance, communications, and engineering fees that are charged to other funds for these services. Charges for services in governmental funds budget amounts stayed relatively constant due to no wage increases in the 2014 budget.

On the April 2011 ballot, citizens voted for a garbage and refuse collection rate increase effective June 1, 2011 with incremental increases for 2 additional years. Due to this rate increase, the 2013 budget contains an increase in charges for services in the refuse department, with a total increase in the solid waste fund of approximately \$130,000 over the amount budgeted in 2012. The increase in rates will help to cover costs of future improvements as they become necessary and maintain the service levels the City currently has in place.

Charges for Services-By Fund

	General	Library	Volunteer Fire	Capital Imp. Sales Tax	Transportation Sales Tax	Water	Sewage Treatment	Solid Waste
2014 Budget	\$ 1,978,210	\$ 54,700	\$ 3,400	\$ -	\$ -	\$ 1,678,790	\$ 2,695,600	\$ 2,223,650
2013 Estimated	\$ 1,920,355	\$ 58,020	\$ 10,390	\$ -	\$ -	\$ 1,495,780	\$ 2,530,390	\$ 2,148,925
2012 Actual	1,833,515	46,500	6,035	300	-	1,580,125	2,523,090	2,233,955
2011 Actual	1,854,955	53,105	7,960	-	-	1,406,590	2,658,170	2,210,500
2010 Actual	1,208,433	45,800	6,040	-	3,821	1,287,713	2,627,896	2,023,508
2009 Actual	1,093,260	47,465	1,865	54,676	12,570	1,166,340	2,208,750	1,932,120

Rate History and Scheduled Increases

Water Rates

10-1-2000	For the first gallons	1500	\$ 5.00
	For the next (per 1000)	5167	\$ 1.45
	For the next (per 1000)	10000	\$ 1.35
	All over	16667	\$ 1.00

04/01/2009	For the first gallons	1500	\$ 6.50
	For the next (per 1000)	5167	\$ 1.60
	For the next (per 1000)	10000	\$ 1.50
	All over	16667	\$ 1.10

10/01/2009	For the first gallons	1500	\$ 6.50
	For the next (per 1000)	5167	\$ 1.76
	For the next (per 1000)	10000	\$ 1.65
	All over	16667	\$ 1.21

10/01/2010	For the first gallons	1500	\$ 6.50
	For the next (per 1000)	5167	\$ 1.94
	For the next (per 1000)	10000	\$ 1.82
	All over	16667	\$ 1.34

10/01/2011	For the first gallons	1500	\$ 6.50
	For the next (per 1000)	5167	\$ 2.09
	For the next (per 1000)	10000	\$ 1.96
	All over	16667	\$ 1.44

Sewer Rates

02/21/1995	Fixed Monthly	\$ 5.00
	Rate per cubic foot	\$ 0.00725
10/01/2007	Fixed Monthly	\$ 7.85
	Rate per thousand	\$ 2.16

10/01/2008	Fixed Monthly	\$ 10.42
	Rate per thousand	\$ 2.43
10/01/2009	Fixed Monthly	\$ 12.50
	Rate per thousand	\$ 3.02

Refuse Collection - Monthly Fee	6/1/11-5/31/12	
Senior Citizens over 62 years		\$ 5.70
All others		\$ 9.40

Refuse Collection - Monthly Fee	6/1/12-5/31/13	
Senior Citizens over 62 years		\$ 7.10
All others		\$ 11.80

Refuse Collection - Monthly Fee	6/1/13 & future	
Senior Citizens over 62 years		\$ 8.50
All others		\$ 14.15

EXPENDITURE/EXPENSE PROJECTIONS & ASSUMPTIONS

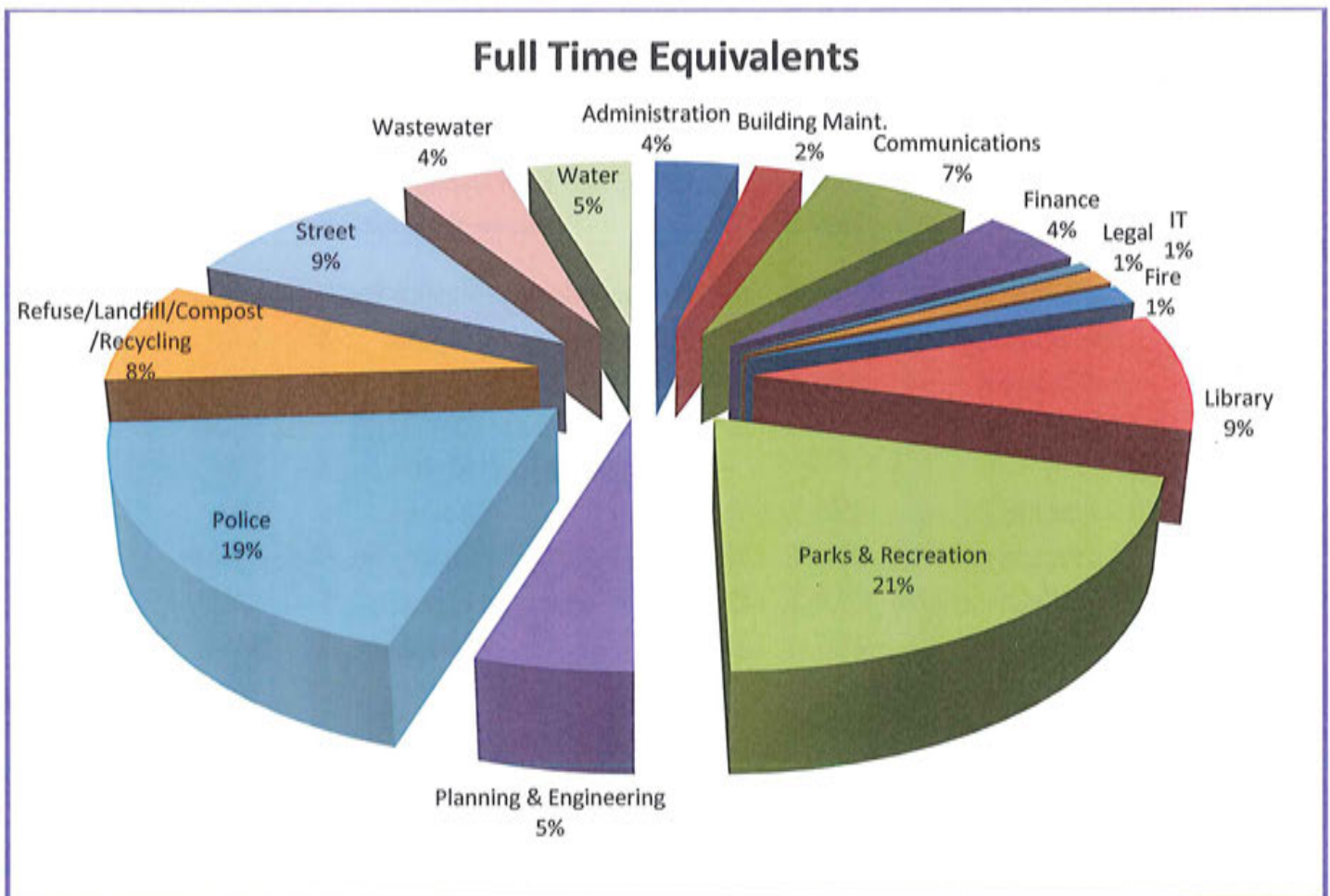
Due to the downturn in the economy experienced in FY 2009 through 2012, the City remained conservative with its approach in budgeting expenditures for 2013. The City continued this approach in 2014 with a decrease in projected revenue of approximately \$300,000. Therefore, the City did not budget any wage increases in 2014. The 2014 budget includes a 10% increase in health insurance costs due to the upward spiral experienced the last few years and unknown factors associated with the new federal care program set to be implemented in 2014.

The City allocates admin/finance/IT staff support, building maintenance, engineering, and street supervisory/clerical staff costs to the appropriate department or fund. These allocations will present a more accurate picture of the costs associated with the respective department or fund.

In addition, all non-essential capital projects and small tools were once again removed from the 2014 budget.

NEW PERSONNEL

The City remains on a hiring freeze and is currently not replacing employees upon termination unless deemed absolutely necessary. Also, the city is utilizing workers between departments more efficiently to help save payroll costs.



By making both the revenue and expenditure adjustments listed above and maintaining a conservative approach, the City feels confident that it will be able to meet the needs of its citizens and services will remain relatively unchanged.

BUDGET PROCESS

The budget process is designed to meet the requirements of the ordinances of the City of Washington and the statutes of the State of Missouri. The following procedures are followed in the preparation and adoption of the City's annual budget.

Budget Preparation:

- In May, the Finance Manager prepares a budget calendar, a copy of which is included in this document. This calendar outlines the process through budget adoption and implementation. The Finance Manager prepares spreadsheets with prior years' actual and prior year's budget information by department. These spreadsheets are distributed to department heads who determine their current year budget requests and next four years' budget projections.
- In July, the Finance Manager meets with department heads to address budget revisions. Also during this time, City Administration reviews the budget and makes recommendations to the Finance Manager.
- The Finance Manager compiles all the revisions and prepares the proposed budget document. Work sessions and public hearings are held. After all revisions have been made, the City Administrator and Finance Manager present the budget for adoption.

Budget Adoption:

- Prior to October 1, the City Administrator and Finance Manager submit to the City Council a proposed five-year operating budget. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings and open council meetings are held to obtain taxpayer comments.
- Prior to October 1, the budget is adopted by the City Council by ordinance.
- Formal budgetary integration is employed as a management control device during the period for all fund types. The department head is responsible and accountable for the expenditures in his or her department. The legal level of budgetary control is defined as the budgeted appropriation amount at the fund level of expenditures.
- Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
- If during the year, the Finance Manager determines that expenditures exceed the approved budget at the department level, a budget amendment will be prepared for City Council approval. All budget amendments must be approved by City Council by ordinance.
- Unencumbered appropriations at the end of the period are reconsidered for subsequent budgets.

Budget Amendments:

- Amendments between line items within the same department can be approved by the City Administrator and Finance Manager.
- All other budget amendments must be approved by City Council.
- The Finance Manager reviews the budget and compares to actual expenditures at the end of the year. An amendment is prepared and presented to City Council for approval. Amendments are approved on an as needed basis throughout the year as they are deemed necessary by City Council.

BUDGET CALENDAR 2013-2014

	Budget Process
May 2013	Distribute to Supervisors: Department Budget Requests – O & M (access on “S” drive, Directory) Department Long-Range Capital Requests (access on “S” drive, Directory) Department Goals & Objectives Forms
May 31, 2013	Return to Finance Manager: Department Goals & Objectives Forms Department Budget Requests – O & M Department Long-Range Capital Requests
June 27 & 28, 2013	Staff Meetings/Revisions to Requests Review and discussion with supervisors
July 8-12, 2013	Staff Meetings with City Administrator and Revisions to Requests. Review of 2013-2014 Budget revenue projections, O & M costs and initial Capital Budget with recommended cuts.
July 22, 2013	Administrative Committee: Meeting – 7:00 PM Discussion of Tax Levy for 2013 and draft of Budget for Fiscal Year 2013-2014 as proposed by Administration.
August 12-16, 2013	City Council Ward Meetings Discussion and review of updated draft budget for 2013-2014
August 19, 2013	Public Hearing to set 2013 Tax Levy for Real Estate and Personal Property
August 26, 2013	Administrative Committee Meeting and Workshop– 7:00 PM Discussion and review of the proposed budget for 2013-2014
September 3, 2013	Public Hearing on Budget for Fiscal Year 2013-2014
September 23, 2013	City Council Meeting— Approval of Budget
November 2013	Print and distribute Adopted Budget

Strategic Goals & Objectives

The City Council along with City staff has established strategic goals and objectives for long range planning purposes. These goals and objectives are listed below.

2014 GOALS:

Goal One: Capital Improvement Sales Tax Monies and Progress of Projects

Objective 1: Monitor sales tax revenues and complete jobs cost efficiently until all jobs under the capital improvement sales tax plan are complete. Completed jobs are estimated to be at 72% by the end of 2014.

Objective 2: Monitor progress of projects and make changes as needed to ensure items budgeted are completed within the allotted budget time frame.

These objectives are being addressed by allocating staff to monitor project accounting and submission of bond reimbursement requests.

Goal Two: Performance Measurements

Objective 1: Review performance measurements and enhance that area of the budget document.

This objective is being addressed by asking department heads to come up with a list of performance measurements they feel would benefit his department. Some departments have already incorporated some performance measures into their departmental summary.

Objective 2: Annual review of performance measurements by department heads.

Objective 3: Expand detail included in the long-range capital budget plan by using pictures, more graphs and details on current acquisitions.

This objective is being addressed by taking pictures of capital items and incorporating them into the budget as well as providing more information on major capital items.

Goal Three: Expand City Revenues

Objective 1: Review current rate structures and revenue streams. Include performance measures that will help assist in determining when a rate increase is necessary.

This is done annually during the budget process.

Objective 2: Recommend rate increases and/or other changes to help increase revenues.

The 5-year operating budget is reviewed and used to help assist department heads with recommendations for rate increases.

Goal Four: Determine if Annexation is Feasible

Objective 1: Review current city limits and review future annexation options.

These objectives are addressed on an annual basis. Administration meets with staff and reviews revenue sources and recommends changes to the City Council. City Council is holding various annexation meetings to get a better understanding of the areas to be potentially annexed.

Objective 2: Identify additional revenue streams and estimate revenues in the potential annexed areas.

Objective 3: Identify additional infrastructure needs and estimated costs associated with potential annexed areas.

Objective 4: Determine best plan for financing these anticipated extra costs associated with annexation.

Goal Five: Implement new governmental accounting software/Accounting Procedures Manual

Objective 1: Continue to review/update accounting procedures manual annually.

Objective 2: In the finance department, use the accounting procedures manual as a tool to assist staff in cross-training.

2013 GOAL ACCOMPLISHMENTS:

Goal One: Capital Improvement Sales Tax Monies and Progress of Projects

Objective 1: Monitor progress of projects and make changes as needed to ensure items budgeted are completed within the allotted budget time frame.

GOAL ACCOMPLISHED: Projects were monitored and bond reimbursement requests for \$7.5 million were timely filed and received to help with cash flow. As of 2013, 51% of projects are complete.

Goal Two: Performance Measurements

Objective 1: Review performance measurements and enhance that area of the budget document.

GOAL ACCOMPLISHED: Additional performance measurements were added.

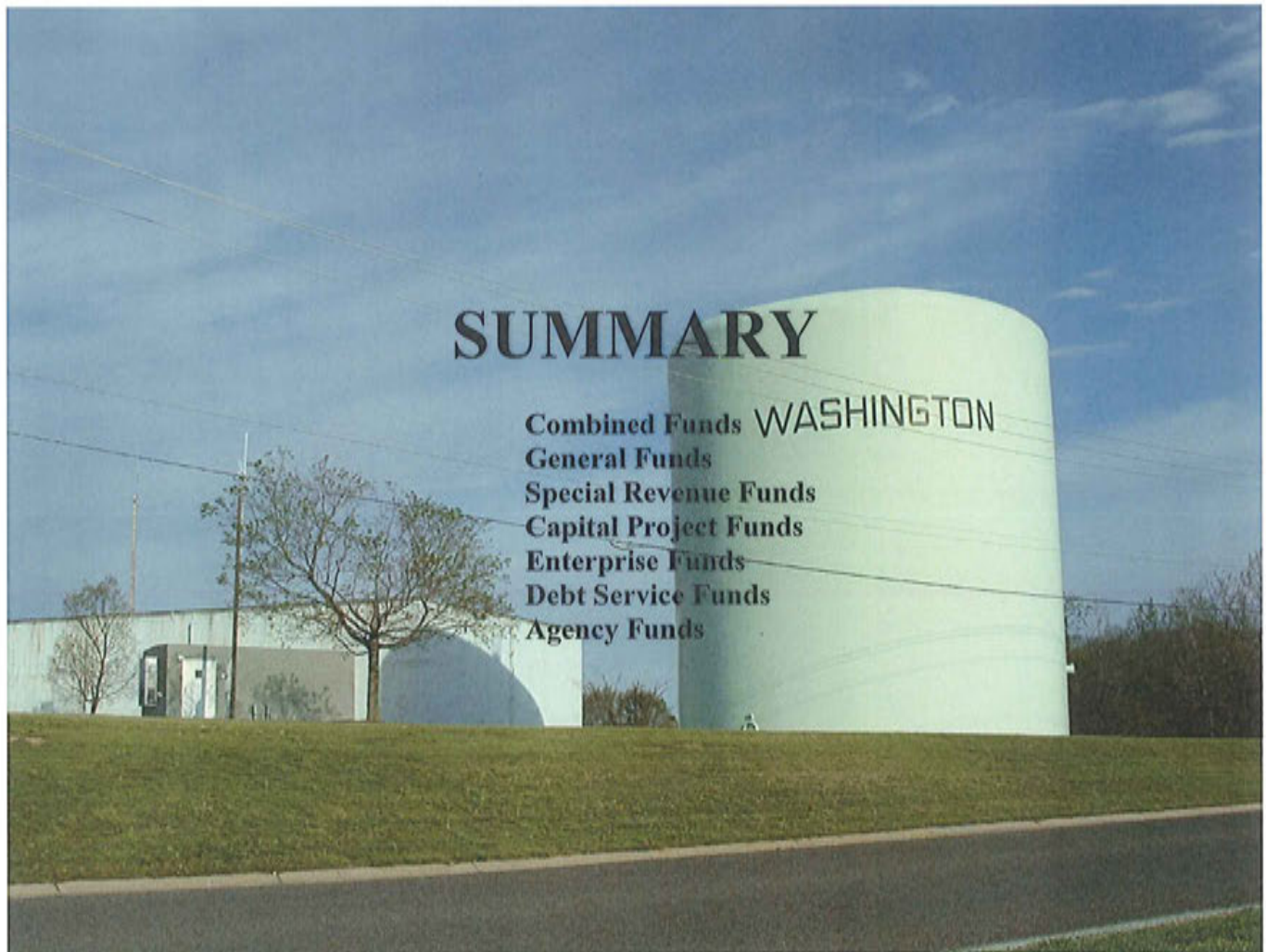
Goal Four: Implement new governmental accounting software/Accounting Procedures Manual

Objective 1: Review current accounting procedures and establish a new accounting procedures manual in FY 2013.

GOAL ACCOMPLISHED: *This objective was met in 2013.*

Timeline for Future City Plans/Strategic Plans

	2014	2015	2016	2017 and future
Complete Projects approved in the Capital Improvement Sales Tax Fund	X	X	X	
Performance Measurements-Incorporate and include more Departments	X	X		
Evaluate Fee structure-Utilities	X			
Recommend New Fee structure		X		
Implement New Fee structure-utilities		X	X	X
Annexation – Evaluate areas & Recommendations to City Council	X			
Evaluate financial impact	X			
If annexation passes, include Revenues & Expenditures In budget		X	X	X
Accounting Procedures Manual Draft	X			
Complete with/Cross-Training		X		



COMBINED FUNDS

CITY OF WASHINGTON, MISSOURI
 COMBINED FUNDS
 STATEMENT OF ESTIMATED REVENUES, APPROPRIATIONS AND CHANGES IN ESTIMATED FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Debt Service Funds	Agency Funds	2014 TOTALS
REVENUES							
Taxes	\$ 8,373,855	\$ 164,685	\$ 4,630,000	-	\$ 258,900	-	13,427,440
Licenses and permits	188,300	-	-	-	-	-	188,300
Intergovernmental	94,500	-	1,414,470	-	-	-	1,508,970
Charges for services	1,804,710	55,600	500	6,598,040	-	-	8,468,850
Fines	170,000	2,500	-	-	-	-	172,500
Investment income	27,500	4,500	34,500	565,400	141,010	-	772,910
Rents	161,900	7,610	-	-	-	1,130,000	1,299,510
Miscellaneous	16,900	8,400	110,000	82,120	-	-	217,420
TOTAL REVENUES	10,837,695	243,295	6,189,470	7,245,560	399,910	1,130,000	26,045,900
EXPENDITURES							
Administration	842,785	-	-	-	-	-	842,785
Tourism & Front St. Properties	141,000	-	-	-	-	-	141,000
Senior Center Operations	48,800	-	-	-	-	-	48,800
Municipal Court	36,020	-	-	-	-	-	36,020
Communications	866,010	-	-	-	-	-	866,010
Police Department	2,589,920	-	-	-	-	-	2,589,920
Finance	526,535	-	-	-	-	-	526,535
Economic/ Community Development	140,275	-	-	-	-	-	140,275
Planning and Engineering	650,480	-	-	-	-	-	650,480
Street Department	1,525,170	-	-	-	-	-	1,525,170
Building and Maintenance	257,155	-	-	-	-	-	257,155
Information Technology	501,160	-	-	-	-	-	501,160
Parks & Recreation	1,276,650	-	-	-	-	-	1,276,650
Aquatic Center	218,470	-	-	-	-	-	218,470
Airport	187,210	-	-	-	-	-	187,210
Library	-	494,130	-	-	-	-	494,130
Volunteer Fire	-	515,565	-	-	-	-	515,565
Water Operations	-	-	-	1,460,265	-	-	1,460,265
Sewerage Treatment Operations	-	-	-	2,307,145	-	-	2,307,145
Solid Waste Operations	-	-	-	2,493,090	-	-	2,493,090
Taxing Jurisdictions Distribution	-	-	-	-	4,000	-	4,000
Debt Service - principal	-	-	-	895,000	1,540,000	847,500	3,282,500
Debt Service - interest	1,000	-	-	815,015	1,431,600	282,500	2,530,115
Capital Outlay	41,000	24,000	6,627,925	840,000	-	-	7,532,925
TOTAL EXPENDITURES	9,849,640	1,033,695	6,627,925	6,610,515	2,975,600	1,130,000	30,427,375
REVENUES OVER (UNDER) EXPENDITURES	988,025	(790,400)	(438,455)	(1,564,955)	(2,575,690)	-	(4,381,475)
OTHER FINANCING SOURCES (USES)							
Proceeds from bonds, notes, or loans	-	-	-	-	-	-	-
Sale of capital assets	-	-	10,000	-	-	-	10,000
Transfers in	786,100	733,130	225,000	-	2,701,400	-	4,445,630
Transfers out	(1,744,230)	-	(2,496,500)	(204,900)	-	-	(4,445,630)
TOTAL OTHER FINANCING SOURCES (USES)	(958,130)	733,130	(2,261,500)	(204,900)	2,701,400	-	10,000
NET CHANGE IN FUND BALANCE	29,895	(57,270)	(2,699,955)	(1,769,855)	125,710	-	(4,371,475)
FUND BALANCES, OCTOBER 1, 2013:							
General Fund	4,579,290	-	-	-	-	-	4,579,290
Library Fund	-	178,300	-	-	-	-	178,300
Volunteer Fire Fund	-	790,210	-	-	-	-	790,210
Storm Water Fund	-	-	3,333,270	-	-	-	3,333,270
Vehicle & Equipment Replacement Fund	-	-	2,379,030	-	-	-	2,379,030
Capital Improvements Sales Tax Fund	-	-	3,780,740	-	-	-	3,780,740
Transportation Sales Tax Fund	-	-	4,257,760	-	-	-	4,257,760
COPS Fund	-	-	-	-	287,600	-	287,600
Downtown TIF RPA-1 Fund	-	-	-	-	219,250	-	219,250
Rhine River TIF RPA-2 Fund	-	-	-	-	600	-	600
Water Fund	-	-	-	6,646,940	-	-	6,646,940
Sewage Treatment Fund	-	-	-	10,819,370	-	-	10,819,370
Solid Waste Fund	-	-	-	2,614,460	-	-	2,614,460
Adjustments for:							
Capital Outlay	-	-	-	840,000	-	-	840,000
Debt Service-Principal	-	-	-	895,000	-	-	895,000
Invested in capital assets, net of related debt							
Water	-	-	-	(6,015,050)	-	-	(6,015,050)
Sewage Treatment Fund	-	-	-	(10,483,180)	-	-	(10,483,180)
Solid Waste Fund	-	-	-	1,814,450	-	-	1,814,450
PROJECTED FUND BALANCES, SEPTEMBER 30, 2014	\$ 4,609,185	\$ 911,240	\$ 11,050,845	\$ 5,362,135	\$ 633,160	\$ -	\$ 22,566,565
Less: Funding Requirements							
15% Fund Balance, reserved for operations	(1,471,150)	(151,450)	-	-	-	-	(1,622,600)
25% Fund Balance, reserved for operations	-	-	-	(1,565,200)	-	-	(1,565,200)
PROJECTED UNRESERVED FUND BALANCES, SEPTEMBER 30, 2014	\$ 3,138,035	\$ 759,790	\$ 11,050,845	\$ 3,796,935	\$ 633,160	\$ -	\$ 19,378,765

CITY OF WASHINGTON, MISSOURI
COMBINED FUNDS
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General	Special Revenue	Capital Project Funds	Enterprise Funds	Debt Service Funds	Agency Funds	2014 TOTALS
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 4,579,200	\$ 968,510	\$ 13,750,800	\$ 7,131,990	\$ 507,450	\$ -	\$ 26,938,040
Projected Revenues	10,837,665	243,295	6,199,470	7,245,560	399,910	1,130,000	26,055,900
Proceeds from issuance of COP's/Notes	-	-	-	-	-	-	-
Transfers In	786,100	733,130	225,000	-	2,701,400	-	4,445,630
TOTAL REVENUES	11,623,765	976,425	6,424,470	7,245,560	3,101,310	1,130,000	30,501,530
Projected Expenditures/Expenses	9,849,640	1,033,695	6,627,925	8,810,515	2,975,600	1,130,000	30,427,375
Transfers Out	1,744,230	-	2,496,500	204,900	-	-	4,445,630
TOTAL EXPENDITURES /EXPENSES	11,593,870	1,033,695	9,124,425	9,015,415	2,975,600	1,130,000	34,873,005
PROJECTED FUND BALANCES, September 30, 2014	\$ 4,609,185	\$ 911,240	\$ 11,050,845	\$ 5,362,135	\$ 633,160	\$ -	\$ 22,566,565
Dedicated Reserves:							
15% Fund Balance, committed for operations	(1,471,150)	(151,450)	-	-	-	-	(1,622,600)
25% Fund Balance, committed for operations	-	-	-	(1,565,200)	-	-	(1,565,200)
PROJECTED UNRESERVED FUND BALANCES, September 30	\$ 3,138,035	\$ 759,790	\$ 11,050,845	\$ 3,796,935	\$ 633,160	\$ -	\$ 19,378,765

	2013 Projected Ending Fund Balance	2014 Projected Ending Fund Balance	Change in Fund Balance	% Change
General Fund	\$ 4,579,200	\$ 4,609,185	\$ 29,895	0.65%
Stormwater Improvement Fund	3,333,270	3,643,770	310,500	9.32%
Vehicle & Equipment Replacement Fund	2,379,030	1,838,615	(540,415)	-22.72%
Capital Improvement Sales Tax Fund	3,780,740	2,603,910	(1,176,830)	-31.13%
Transportation Sales Tax Fund	4,257,760	2,964,550	(1,293,210)	-30.37%
Water Fund	956,890	712,635	(244,255)	-25.53%
Sewage Treatment Fund	1,431,190	465,030	(966,160)	-67.51%
Solid Waste Fund	4,743,910	4,184,470	(559,440)	-11.79%
Non-Major Governmental Funds	1,475,960	1,544,400	68,440	4.64%
	\$ 26,938,040	\$ 22,566,565	\$ (4,371,475)	-16.23%

EXPLANATIONS OF CHANGES > 10%

Vehicle & Equipment Replacement Fund - This fund's proposed fund balance decreased by 23% due to the purchase of 3 new police vehicles, other city vehicles, dump truck, Caterpillar Crawler, snow plow truck and other miscellaneous equipment budgeted for purchase in 2014.

Capital Improvement Sales Tax Fund - This fund decreased 31% due to several big construction projects that the City has underway including the all-abilities park, 2 new fire trucks, Fiber Connections for 5 city facilities, and MDT's (laptop computers) for 6 police cars.

Transportation Sales Tax Fund - This fund decreased 30% due to several highway grant projects, a new bridge, and repair of existing bridge budgeted in 2014.

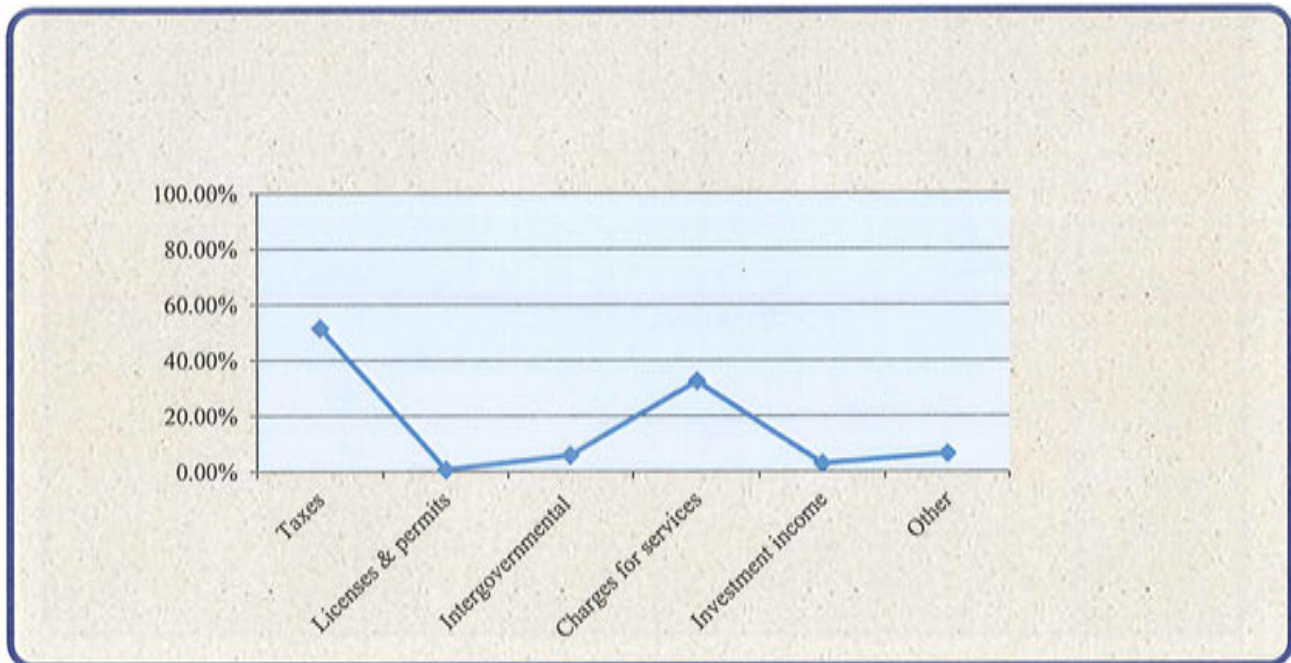
Water Fund Balance - This fund decreased in 2014 due to the fact that painting an existing well was budgeted for \$100,000 and debt service payments of \$204,900 were budgeted for the new AMR meter project. In addition, \$240,000 is budgeted for annual depreciation.

Sewage Treatment Fund Balance - This fund decreased in 2014 due to the fact that \$1.1 million is budgeted every year for annual depreciation expense for the sewage treatment plant.

Solid Waste Fund - This fund decreased in 2013 due to the fact that \$246,000 is budgeted for annual depreciation and capital outlay of \$315,000 is budgeted for a new refuse truck and a new recycle truck.

City of Washington Combined Funds Revenues

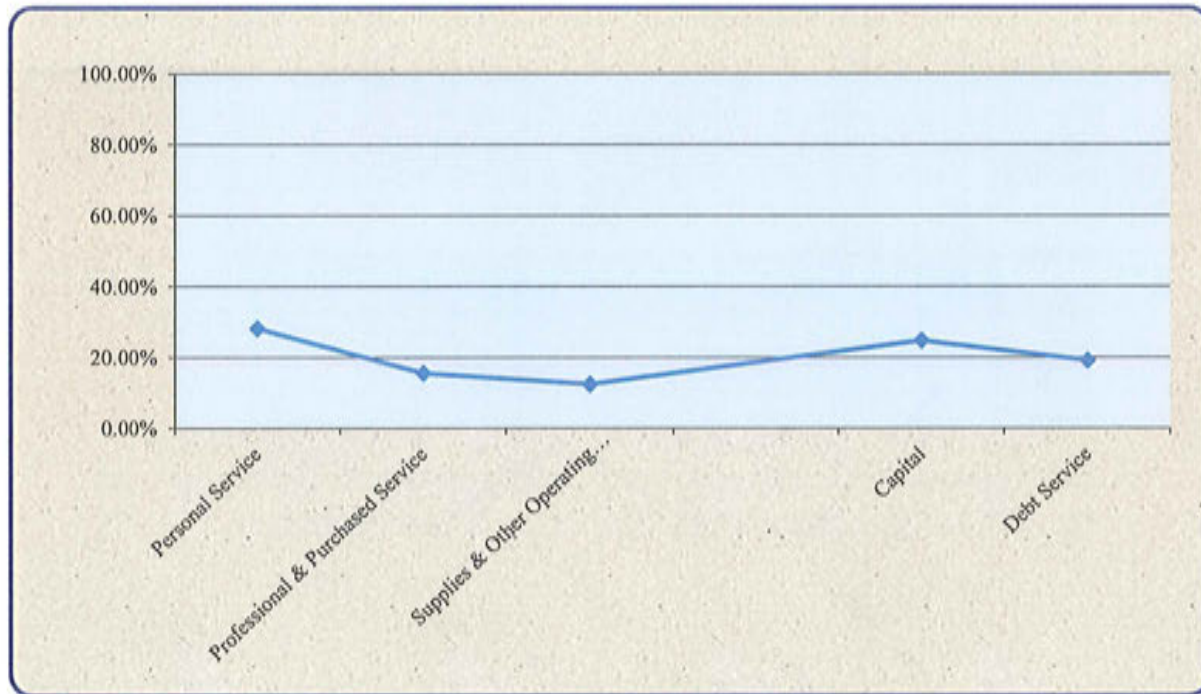
	Actual 2012	Amended Budget 2013	Original Budget 2014
Taxes	\$12,515,385	\$12,837,195	\$13,427,440
Licenses & permits	145,150	135,150	188,300
Intergovernmental	4,868,420	3,113,545	1,508,970
Charges for services	8,176,305	8,536,765	8,458,850
Investment income	1,154,115	808,400	772,910
Other	3,363,245	4,543,830	1,689,430
Total Revenue	\$30,222,620	\$29,974,885	\$26,045,900
Other Financing Sources	\$43,590,788	\$8,082,395	\$4,455,630



Revenues	Original Budget 2014	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)
Taxes	\$13,427,440	51.55%	\$590,245	4.60%
Licenses & permits	188,300	0.72%	53,150	39.33%
Intergovernmental	1,508,970	5.79%	(1,604,575)	-51.54%
Charges for services	8,458,850	32.48%	(77,915)	-0.91%
Investment income	772,910	2.97%	(35,490)	-4.39%
Other	1,689,430	6.49%	(2,854,400)	-62.82%
Total Revenue	\$26,045,900	100.00%	(\$3,928,985)	-13.11%

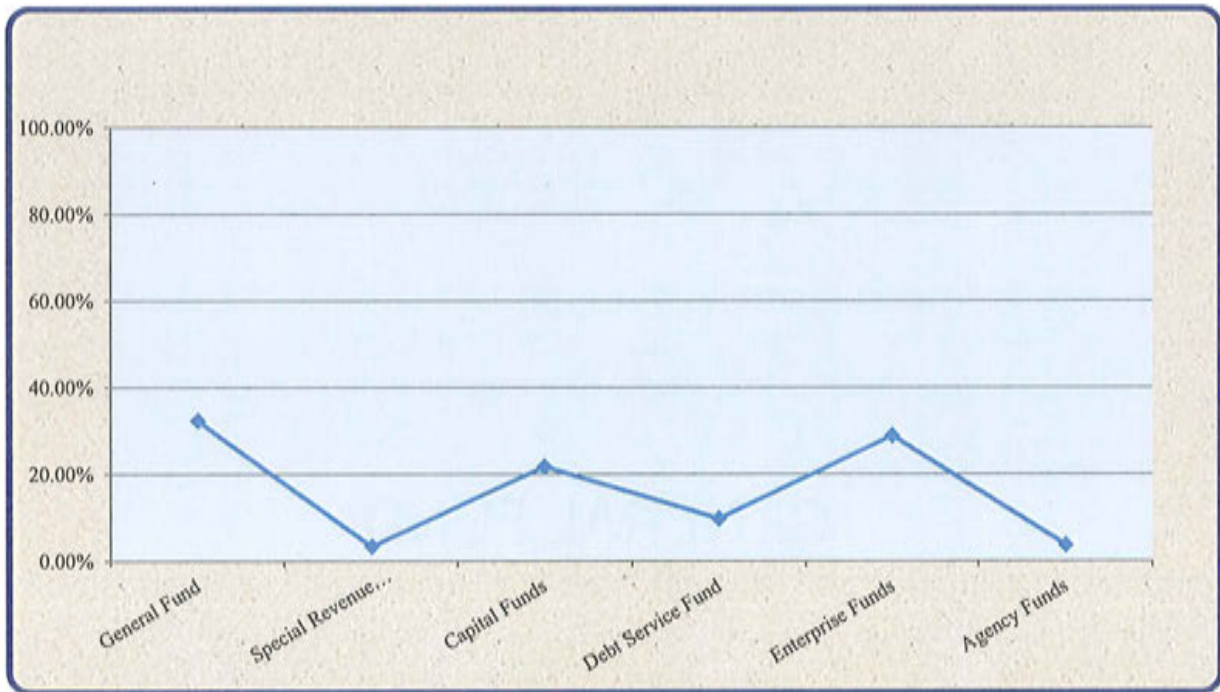
City of Washington Combined Funds Expenditures/Expenses by Class

	Actual 2012	Amended Budget 2013	Original Budget 2014
Personal Service	\$8,320,920	\$8,670,755	\$8,565,610
Professional & Purchased Service	5,894,872	4,707,820	4,725,585
Supplies & Other operating Expenses	3,689,635	3,882,480	3,786,640
Sub-Total	\$17,905,427	\$17,261,055	\$17,077,835
Capital	21,797,091	19,098,510	7,532,925
Debt Service	5,748,875	5,393,345	5,816,615
Total Expenditures/Expenses	\$45,451,393	\$41,752,910	\$30,427,375
Other Financing Uses	\$4,804,215	\$7,865,795	\$4,445,630



<u>Expenditures/Expenses</u>	<u>Original Budget 2014</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) previous year</u>	<u>Percent of Increase/ (Decrease)</u>
Personal Service	\$8,565,610	28.15%	(\$105,145)	-1.21%
Professional & Purchased Service	4,725,585	15.53%	17,765	0.38%
Supplies & Other Operating Expenses	3,786,640	12.44%	(95,840)	-2.47%
	\$17,077,835		(\$183,220)	-1.06%
Capital	7,532,925	24.76%	(11,565,585)	-60.56%
Debt Service	5,816,615	19.12%	423,270	7.85%
Total Expenditures/Expenses	\$30,427,375	100.00%	(\$11,325,535)	-27.13%

City of Washington
Combined Funds
Expenditures/Expenses by Fund Type



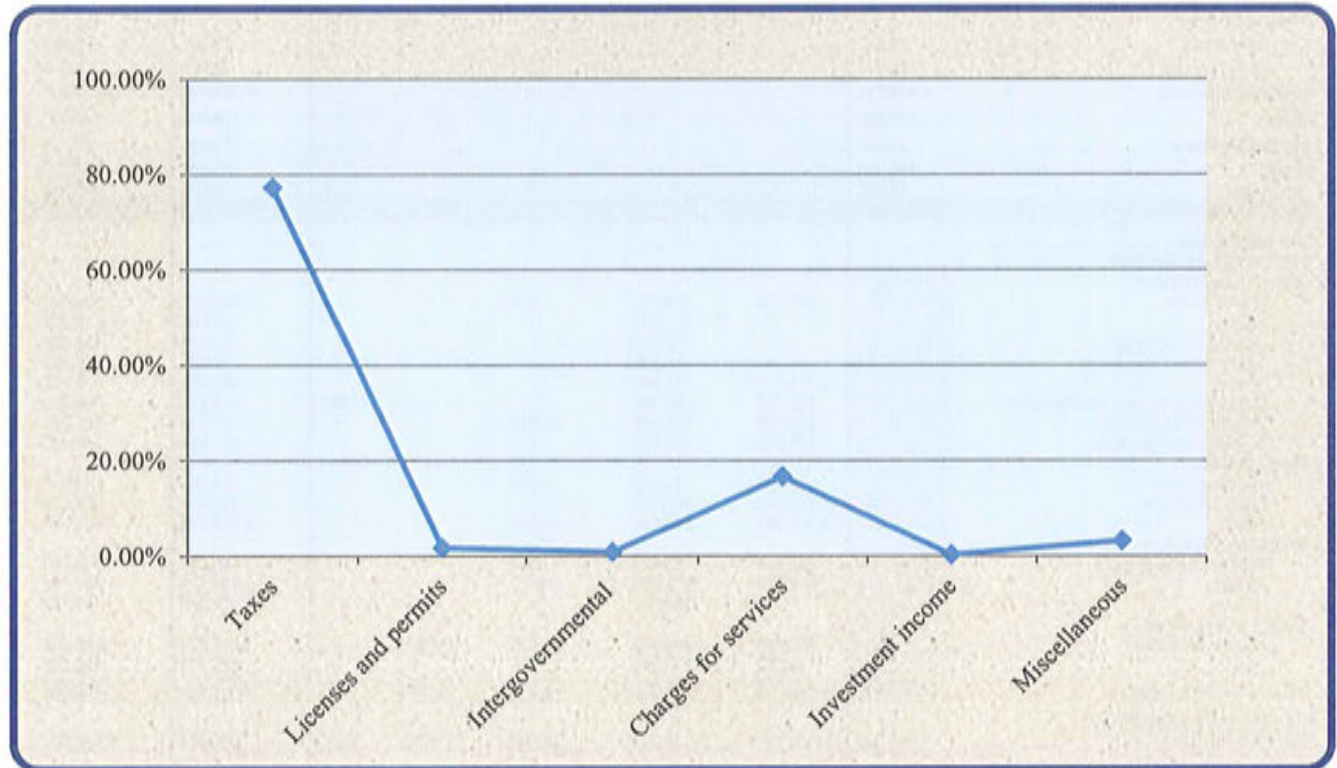
<u>Expenditures/Expenses</u>	<u>Original Budget 2014</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) previous year</u>	<u>Percent of Increase/ (Decrease)</u>
General Fund	\$9,849,640	32.37%	-\$61,510	-0.62%
Special Revenue Fund	1,033,695	3.40%	(52,760)	-4.86%
Capital Funds	6,627,925	21.78%	(6,420,480)	-49.21%
Debt Service Fund	2,975,600	9.78%	(82,100)	-2.69%
Enterprise Funds	8,810,515	28.96%	(1,585,355)	-15.25%
Agency Funds	1,130,000	3.71%	(3,123,330)	-73.43%
Total Expenditures	\$30,427,375	100.00%	-\$11,325,535	-27.13%

GENERAL FUND

CITY OF WASHINGTON, MISSOURI
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

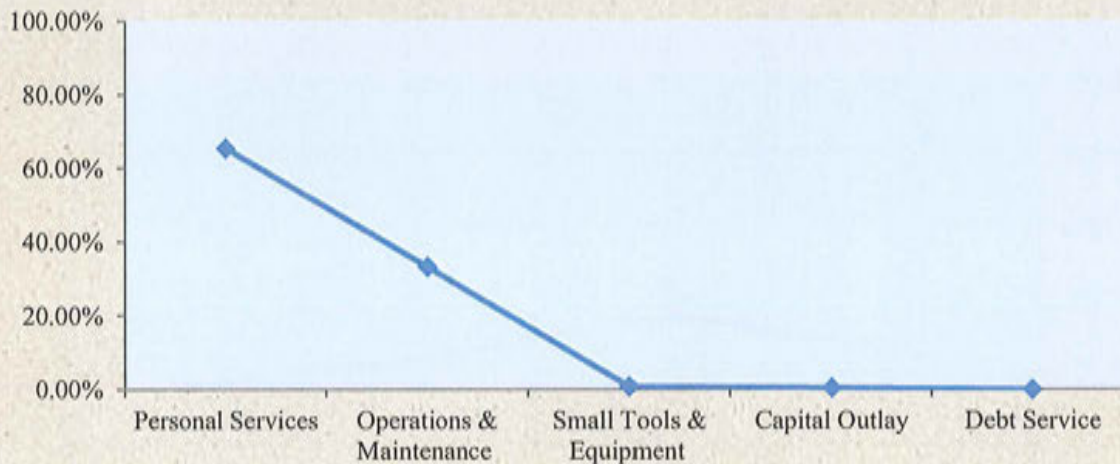
	Revenues	Personal Services	Operations & Maintenance	Small Tools & Equipment	Capital Outlay	Debt Service	2014 Projected Budget	2013 Final Budget	2013 Estimated Actual
REVENUES									
Taxes									
General property	\$ 2,050,875						\$ 2,050,875	\$ 2,273,560	\$ 2,273,560
Sales & use	3,665,400						3,665,400	3,735,400	3,735,400
Gross receipts	2,470,580						2,470,580	2,281,400	2,297,405
Tourism	124,000						124,000	125,500	125,500
Cigarette	63,000						63,000	70,000	70,000
Licenses and permits	188,300						188,300	135,600	156,200
Intergovernmental									
State grants	19,500						19,500	10,000	-
Federal grants	75,000						75,000	79,000	78,605
Charges for services	1,804,710						1,804,710	1,749,205	1,774,845
Fines	170,000						170,000	170,000	150,000
Investment income	27,500						27,500	20,000	27,000
Rents	161,900						161,900	133,000	133,000
Donations	16,900						16,900	16,900	247,100
TOTAL REVENUES	10,837,665						10,837,665	10,799,565	11,068,615
EXPENDITURES									
FUNCTIONS/PROGRAMS:									
General Government:									
Administration		527,370	314,915	500	-	-	842,785	804,980	846,310
Tourism		-	120,000	-	-	-	120,000	110,000	110,000
Front St. Properties		-	21,000	-	-	-	21,000	17,050	18,690
Senior Center Operations		-	48,800	-	-	-	48,800	46,700	43,000
Finance		414,670	111,865	-	-	-	526,535	528,225	522,995
Community/Economic Development		115,115	25,160	-	-	1,000	141,275	137,025	137,095
Information Technology		150,420	327,080	23,660	-	-	501,160	491,950	485,940
Building & Maintenance		156,765	100,390	-	-	-	257,155	249,305	263,545
Public Safety:									
Municipal Court		20,670	14,305	1,045	-	-	36,020	41,690	34,840
Communications		663,650	202,360	-	-	-	866,010	837,195	840,405
Police		2,181,930	388,540	19,450	-	-	2,589,920	2,600,390	2,560,035
Highways & Transportation:									
Planning & Engineering		546,345	103,320	815	-	-	650,480	643,730	657,395
Streets		855,830	658,890	10,450	-	-	1,525,170	1,547,130	1,513,280
Airport		-	187,210	-	-	-	187,210	162,100	162,000
Culture & Recreation:									
Parks & Recreation		808,675	448,465	19,510	41,000	-	1,317,650	1,308,095	1,199,510
Pool		10,770	206,900	800	-	-	218,470	228,990	229,340
TOTAL EXPENDITURES	9,849,640	6,452,210	3,279,200	76,230	41,000	1,000	9,849,640	9,754,565	9,624,380
REVENUES OVER (UNDER)									
EXPENDITURES	988,025	(6,452,210)	(3,279,200)	(76,230)	(41,000)	(1,000)	988,025	1,045,000	1,444,235
OTHER FINANCING SOURCES (USES)									
Transfers in									
Intergovernmental transfer	786,100						786,100	862,700	922,000
Transfers out:									
Library Fund - subsidy	(185,000)						(185,000)	(256,000)	(256,000)
Volunteer Fire Fund - tax subsidy	(548,130)						(548,130)	(605,000)	(605,000)
COP Fund	(786,100)						(786,100)	(792,700)	(792,700)
Vehicle & Equipment Replacement Fund	(225,000)						(225,000)	(100,000)	(100,000)
TOTAL OTHER FINANCING SOURCES (USES)	(958,130)						(958,130)	(891,000)	(831,700)
NET CHANGE IN FUND BALANCE							29,895	\$ 154,000	\$ 612,535
FUND BALANCE									
Fund Balance, October 1, 2013							4,579,290		
Less: Funding Requirements									
15% Fund Balance, committed for operations							(1,471,150)		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2014							\$ 3,138,035		

City of Washington General Fund Revenue



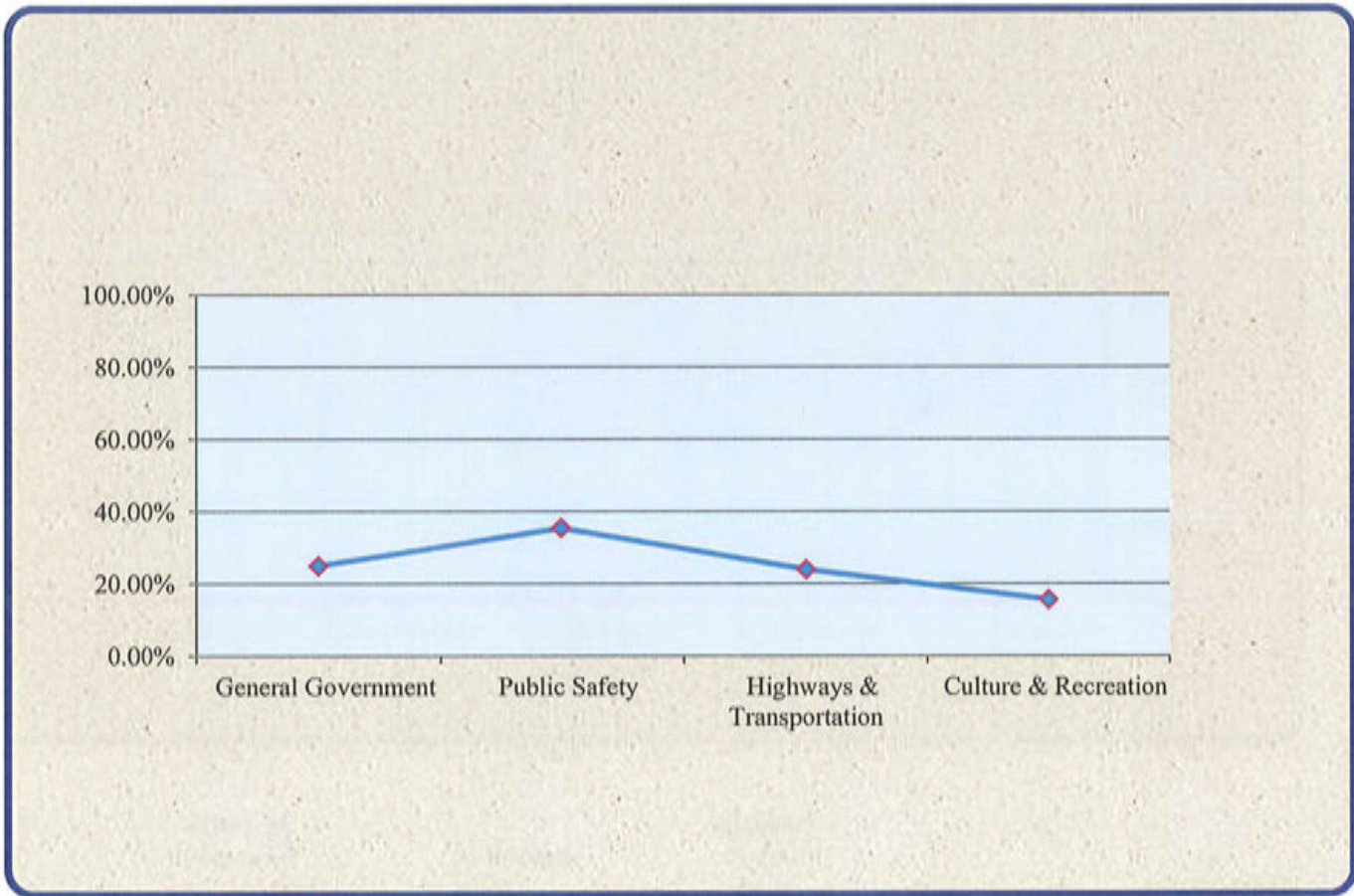
<u>Revenue</u>	<u>Original Budget 2014</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) previous year</u>	<u>Percent of Increase/ (Decrease)</u>
Taxes	\$8,373,855	77.27%	(\$115,205)	-1.36%
Licenses and permits	188,300	1.74%	52,350	38.51%
Intergovernmental	94,500	0.87%	1,500	1.61%
Charges for services	1,804,710	16.65%	52,505	3.00%
Investment income	27,500	0.25%	7,500	37.50%
Miscellaneous	348,800	3.22%	3,900	1.13%
TOTAL REVENUES	\$10,837,665	100%	\$2,550	0.02%

City of Washington General Fund Expenditures by Type



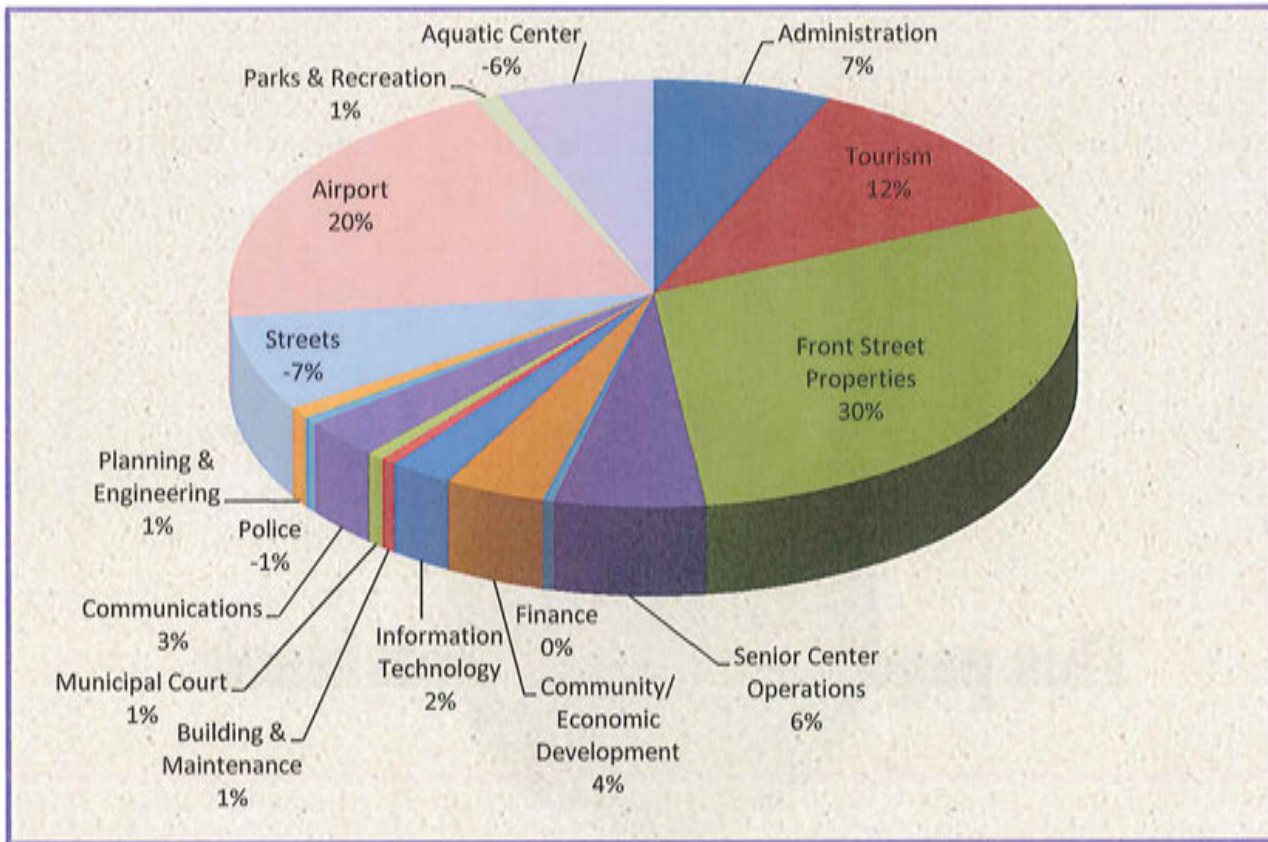
<u>Expenditures</u>	<u>Original Budget 2014</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) previous year</u>	<u>Percent of Increase/ (Decrease)</u>
Personal Services	\$6,452,210	65.51%	-\$93,985	-1.44%
Operations & Maintenance	3,279,200	33.29%	217,085	7.09%
Small Tools & Equipment	76,230	0.77%	(17,805)	-18.93%
Capital Outlay	41,000	0.42%	(88,500)	-68.34%
Debt Service	1,000	0.01%	-	0.00%
TOTAL EXPENDITURES	\$9,849,640	100%	\$16,795	0.17%

City of Washington General Fund Expenditures by Function



<u>Function</u>	<u>Original Budget 2014</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) previous year</u>	<u>Percent of Increase/ (Decrease)</u>
General Government	\$2,458,710	24.96%	\$71,635	3.00%
Public Safety	3,491,950	35.45%	8,825	0.25%
Highways & Transportation	2,362,860	23.99%	(62,450)	-2.57%
Culture & Recreation	1,536,120	15.60%	(1,215)	-0.08%
TOTAL EXPENDITURES	<u>\$9,849,640</u>	<u>100%</u>	<u>\$16,795</u>	<u>0.17%</u>

City of Washington General Fund Expenditures by Department



<u>Department</u>	<u>Original Budget 2014</u>	<u>Amended Budget 2013</u>	<u>Percent of Increase/ (Decrease)</u>
Administration	\$ 842,785	\$ 799,990	5.35%
Tourism	120,000	110,000	9.09%
Front Street Properties	21,000	17,050	23.17%
Senior Center Operations	48,800	46,700	4.50%
Finance	526,535	528,225	-0.32%
Community/ Economic Development	141,275	137,175	2.99%
Information Technology	501,160	491,950	1.87%
Building & Maintenance	257,155	255,985	0.46%
Municipal Court	36,020	35,840	0.50%
Communications	866,010	846,195	2.34%
Police	2,589,920	2,601,090	-0.43%
Planning & Engineering	650,480	646,080	0.68%
Streets	1,525,170	1,617,130	-5.69%
Airport	187,210	162,100	15.49%
Parks & Recreation	1,317,650	1,308,145	0.73%
Aquatic Center	218,470	229,190	-4.68%
TOTAL EXPENDITURES	\$9,849,640	\$9,832,845	

GENERAL FUND – VARIOUS
DEPARTMENTS

DEPARTMENT:	ADMINISTRATION
FUND: 001	DEPT NUMBER: 11

PURPOSE:

To oversee operations and activities of all City Departments, and the recording and safekeeping of official documents. The Department is also responsible for bid advertisements, providing notices of public hearings, and other elections. Responsible for all human resource personnel and employee service programs including recruitment and hiring, performance management, labor relations, employee benefit programs, property and casualty, payroll, training and development, safety, workers compensation, and risk management efforts. In summary, the department is responsible for the general supervision and support for all issues and departments within the City structure.

GOALS:

1. Provide information and assist the City Council in formulating and establishing City policies.
2. Continue efforts in overseeing efficient use of City assets.
3. Practice good risk management through the Safety Program established.
4. Provide the best insurance available, within the allotted budget.
5. Evaluate and recommend ways to expand city revenues.

OBJECTIVES:

1. Monitor and coordinate various capital improvement sales tax projects' progress and approve projects as funding becomes available.
2. Maintain the high level of safety training that the City experienced with its prior insurance carrier.
3. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Hired consultant to review City's pay plan.

PERFORMANCE MEASUREMENTS:

<u>Description</u>	<u>2012</u>	<u>2013</u>	<u>2014 Est</u>	<u>Target</u>
Ordinances Passed	144	125	130	130
Resolutions	7	5	5	5
# of Council Meetings	24	24	25	25
General Fund Operating Exp/per Capita	666	694	701	700

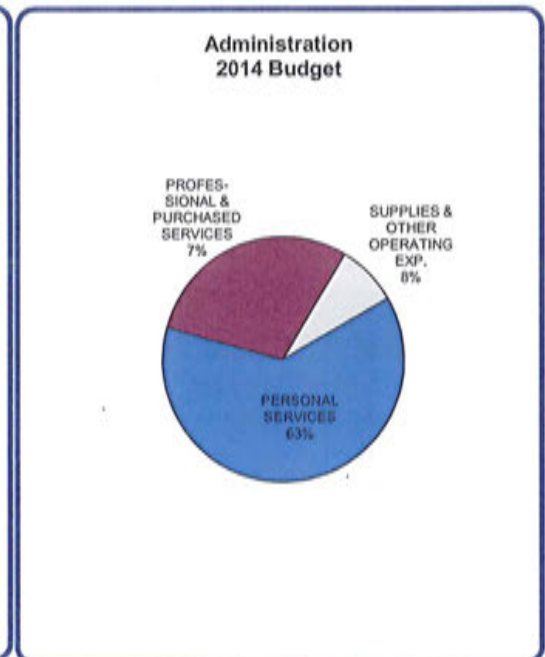
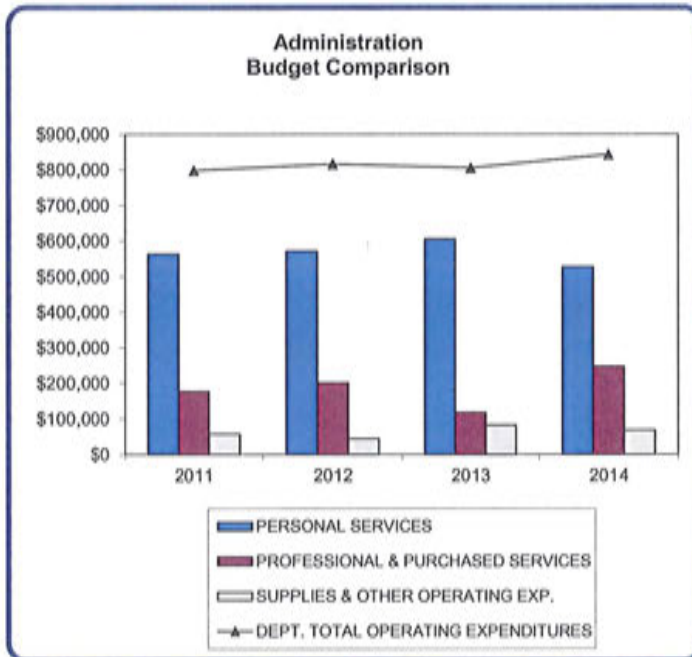
STAFFING/FTE's:

<u>Position</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Mayor	0.50	0.50	0.50
City Council Members	4.00	4.00	4.00
City Administrator	1.00	1.00	1.00
Assistant City Administrator	1.00	1.00	1.00
City Clerk/Human Resources Manager	1.00	1.00	1.00
Executive Secretary/Deputy City Clerk	1.00	1.00	1.00
Clerk	1.00	0.50	0.50
Emergency Preparedness Director	0.50	0.50	0.50
	<u>10.00</u>	<u>9.50</u>	<u>9.50</u>

DEPARTMENT: ADMINISTRATION, SENIOR CENTER, TOURISM, FRONT STREET PROPERTIES	
FUND: 001	DEPT NUMBER: 11

ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
PERSONAL SERVICES	\$563,704	\$571,157	\$605,890	\$527,370
PROFESSIONAL & PURCHASED SERVICES	\$176,699	\$201,456	\$117,100	\$246,950
SUPPLIES & OTHER OPERATING EXP.	\$57,529	\$43,760	\$82,000	\$68,465
DEPT. TOTAL OPERATING EXPENDITURES	\$797,932	\$816,373	\$804,990	\$842,785

DEPT. TOTAL OPERATING EXPENDITURES	\$797,932	\$816,373	\$804,990	\$842,785
SENIOR CENTER OPERATIONS	\$46,875	\$44,824	\$46,700	\$48,800
TOURISM	\$124,591	\$88,084	\$110,000	\$120,000
FRONT STREET PROPERTIES	\$19,663	\$21,841	\$17,050	\$21,000
DEBT SERVICE	\$6,483	\$921	\$0	\$0
CAPITAL	\$23,327	\$0	\$41,105	\$0
TOTAL BUDGET FOR ADMINISTRATION	\$1,018,872	\$972,043	\$1,019,845	\$1,032,585



DEPARTMENT:	MUNICIPAL COURT
FUND: 001	DEPT NUMBER: 12

PURPOSE:

To process alleged violations of the Municipal Code and collect fines and penalties.
The court has responsibility to guarantee the lawful rights of all who are brought before it.

GOALS:

1. To hear and deliberate on all cases docketed.
2. Efficiently maintain court records, handle and collect fines.
3. Prepare and review municipal ordinances, resolutions, contracts and other documents as necessary.

OBJECTIVES:

1. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Purchased and begin utilizing on line payments.

PERFORMANCE MEASUREMENTS:

	2012	2013	2014 Est	Target
Total Letters Issued	1,209	1,218	1,220	1,220
Total Continuances	2,997	3,025	3,055	3,055
Plea - Not Guilty - Trial Set	82	76	90	90
Total Warrants	974	1,002	1,030	1,030
Total Probation	232	228	230	230
Total Balance Due Continued	2,911	2,932	2,962	2,962
Total Case Closed	4,730	4,755	4,800	4,800
Total	13,135	13,236	13,387	13,387

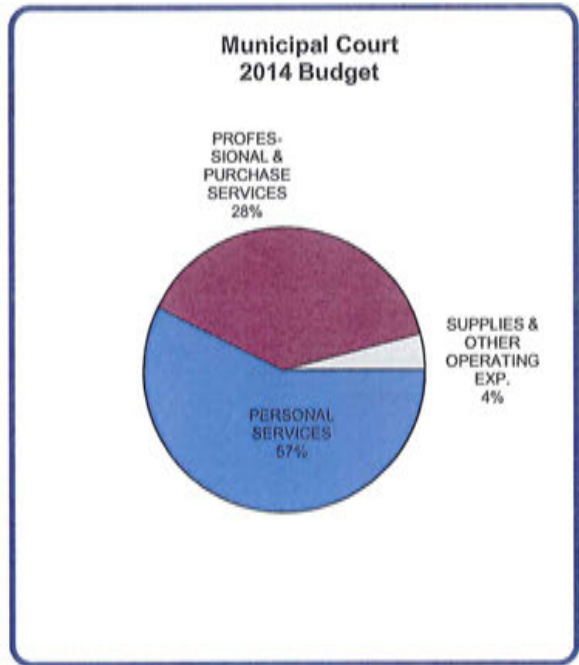
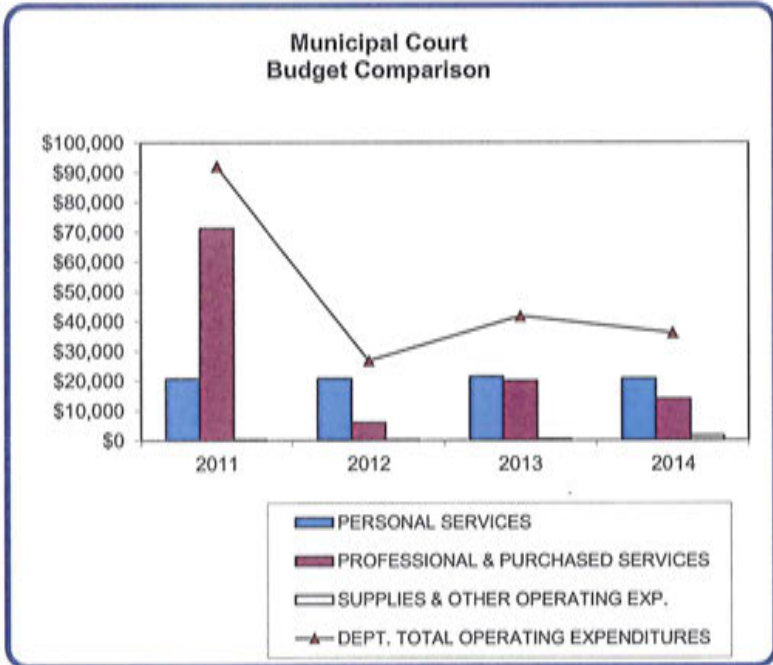
STAFFING/FTE's:

<u>Position</u>	2012	2013	2014
Municipal Judge (elected)	0.25	0.25	0.25
City Attorney (elected)	0.25	0.25	0.25
Court Clerk	0.25	0.25	0.25
2 - Deputy Court Clerk	0.25	0.25	0.25
	1.00	1.00	1.00

DEPARTMENT:	MUNICIPAL COURT
FUND: 001	DEPT NUMBER: 12

ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
PERSONAL SERVICES	\$20,669	\$20,669	\$21,400	\$20,670
PROFESSIONAL & PURCHASED SERVICES	\$71,189	\$5,890	\$19,965	\$13,880
SUPPLIES & OTHER OPERATING EXP.	\$190	\$179	\$375	\$1,470
DEPT. TOTAL OPERATING EXPENDITURES	\$92,047	\$26,738	\$41,740	\$36,020

DEPT. TOTAL OPERATING EXPENDITURES	\$92,047	\$26,738	\$41,740	\$36,020
CAPITAL	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR MUNICIPAL COURT	\$92,047	\$26,738	\$41,740	\$36,020



DEPARTMENT:	COMMUNICATIONS
FUND: 001	DEPT NUMBER: 13

PURPOSE:

Provide dispatch services for police, fire, ambulance and local government. Act as a point of contact with the public and emergency services.

GOALS:

1. Continue to provide a high level of service to the public.
2. Continue to provide quality emergency services through education and training.

OBJECTIVES:

1. Improve radio infrastructure and interoperability.
2. Implement and maintain EMD-Q (Quality Assurance program)
3. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Purchased and installed new radio equipment, where necessary to allow for narrow banding of all radio frequencies as deemed by the FCC.
2. Purchased and installed radio enhancements for the Washington Fire Department, expanding their radio coverage capabilities.
3. Purchased and installed an Omni-directional Outdoor Weather Warning Siren, placed on WW Industrial Park Dr.

PERFORMANCE MEASUREMENTS:

	2012	2013	2014 Est.	Target
Police				
Incident Reports	2,846	2,941	3,088	3,088
Citations Issued	1,028	1,222	1,283	1,283
No-Report	7,570	7,243	7,605	7,605
Unfounded	295	319	335	335
Written/Verbal Warning	3,105	3,192	3,352	3,352
Gone On Arrival	322	298	313	313
End Call	22,407	24,091	25,296	25,296
Total # Police	37,573	39,306	41,272	41,272
Ambulance District				
Emergency Calls	1,790	1,896	1,953	1,953
Routine Transfers	924	960	989	989
Emergency Transfers	26	19	21	21
Stand By District Line	24	10	15	15
Move Up	40	55	57	57
Fair Ambulance	9	12	12	12
Total # Ambulance Calls	2,813	2,952	3,047	3,047

DEPARTMENT:	COMMUNICATIONS
FUND: 001	DEPT NUMBER: 13

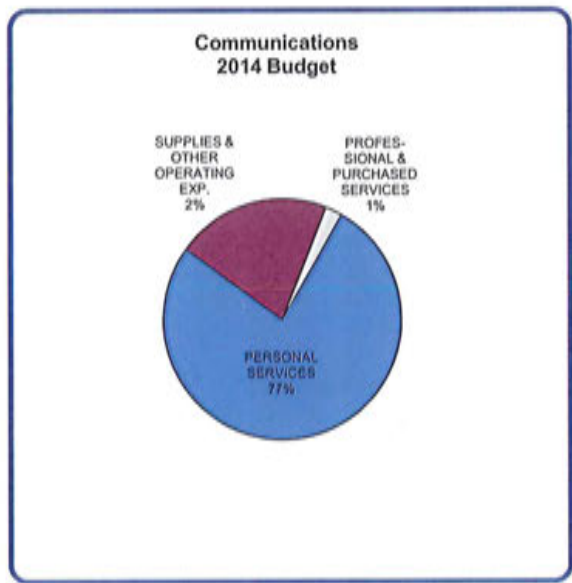
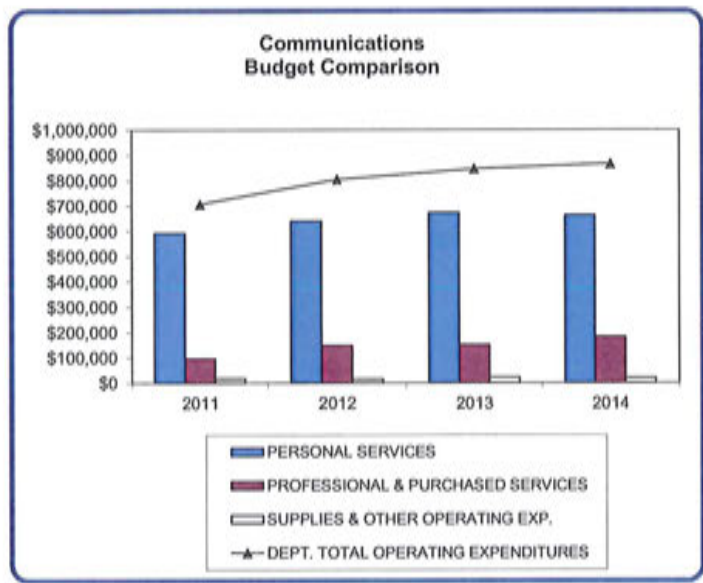
PERFORMANCE MEASUREMENTS CONTINUED:

Fire				
Fires, Explosions	89	89	91	
Rescue	182	161	164	
Hazardous Conditions	104	79	81	
Service Calls	56	38	39	
Good Intent Calls	99	96	98	
False Calls	97	89	91	
Other	7	5	6	
Total # Fire Calls	634	557	570	
911				
Total 911 Calls Handled	4,899	5,438	5,438	
Total Calls Handled	45,919	48,253	48,253	
Average City Cost Per Call	\$ 2.72	\$ 2.59	\$ 2.59	\$ 2.50

STAFFING/FTE's:

Position	2012	2013	2014
Communications Director	1.00	1.00	1.00
Lead Dispatcher	1.00	1.00	1.00
Dispatcher	9.00	9.00	9.00
	11.00	11.00	11.00

ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
PERSONAL SERVICES	\$592,403	\$640,724	\$673,525	\$663,650
PROFESSIONAL & PURCHASED SERVICES	\$96,770	\$148,209	\$150,360	\$181,760
SUPPLIES & OTHER OPERATING EXP.	\$17,514	\$15,214	\$22,310	\$20,600
DEPT. TOTAL OPERATING EXPENDITURES	\$706,687	\$804,147	\$846,195	\$866,010
DEPT. TOTAL OPERATING EXPENDITURES	\$706,687	\$804,147	\$846,195	\$866,010
CAPITAL	\$20,645	\$0	\$0	\$0
TOTAL BUDGET FOR COMMUNICATIONS	\$727,333	\$804,147	\$846,195	\$866,010



DEPARTMENT:	POLICE
FUND: 001	DEPT NUMBER: 14

PURPOSE:

To continue to improve upon our customer service approach without losing sight of our mission to serve and protect. To look at new ways to further reduce the number of traffic accidents within our city limits, through selective enforcement, education, and an in house traffic committee to suggest improvements regarding ordinances, and/or signage. To improve upon already good record regarding incidents at our local schools as they relate to safety, drug, and alcohol abuse.

GOALS:

1. Continued training of the entire department.
2. Proactive measures to reduce vandalism, theft, and drug abuse.
3. To complete the Public Safety System Project and to continue to improve and add to the system with new parts of the program i.e.: Booking system, MDT's in vehicles, etc.
4. Ensure officer's safety by providing safe and newer equipment and safety gear.

OBJECTIVES:

1. Purchase 3 new police vehicles.
2. Maintain a list of qualified instructors within the department to save on outside training.
3. Research and obtain grants including highway safety and police equipment grants opportunities.
4. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. The Police Department was extremely diligent in providing coverage for not only daily duties, but many special events while minimizing overtime.
2. Purchased 3 new police vehicles to maintain an optimal fleet.
3. The Police Department secured numerous grants including highway safety and police equipment grants.
4. Maintained staffing levels.

PERFORMANCE MEASUREMENTS:

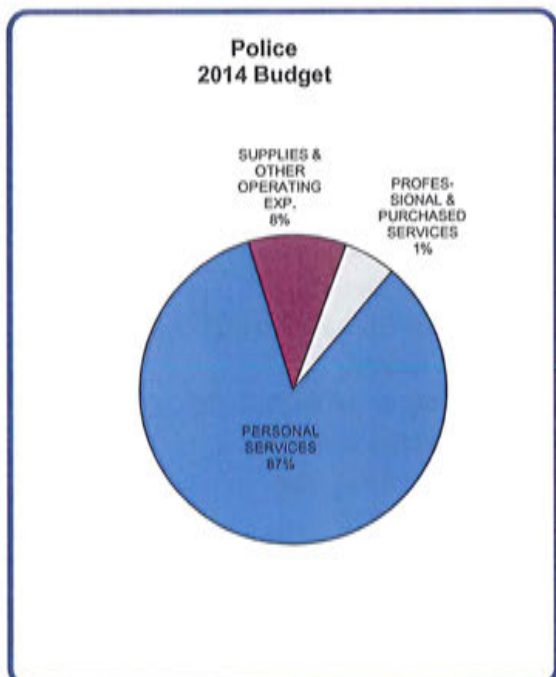
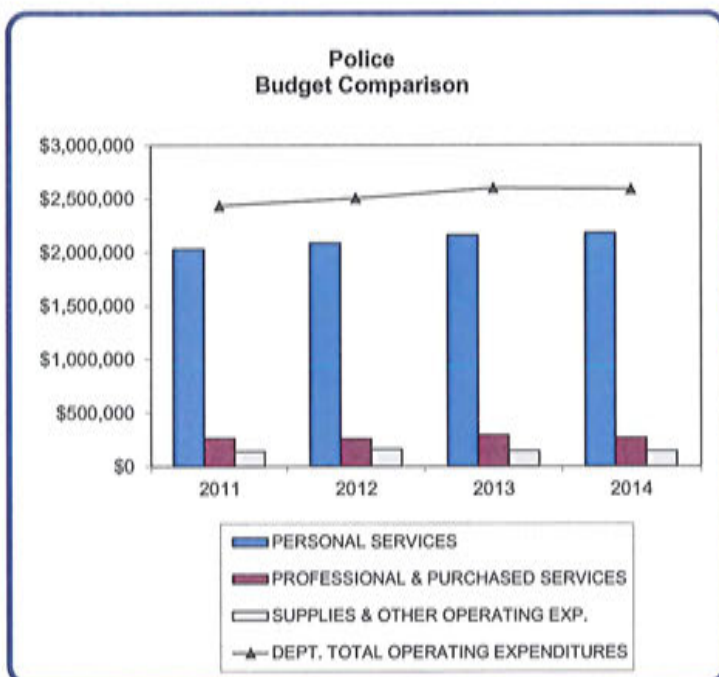
	2012	2013	2014	Target
Homicide/Manslaughter	-	-	-	-
Rape	-	-	-	-
Assault Related Crimes	102	111	99	99
Arson Related Crimes	4	3	4	4
Robbery	2	3	3	3
Burglary	57	52	70	70
Shoplifting	103	112	160	160
Larceny	311	324	399	399
Attempt Stealing	2	3	2	2
Possess/Receive Stolen Property	7	9	4	4
Stolen Vehicles	20	19	20	20
Recovered Vehicles	5	8	8	8
Vehicle Tampering	6	7	2	2
Domestic Violence Crimes	82	89	56	56
Other Criminal Offenses	1,185	1,176	3,024	3,024
Other Offenses	705	699	2,133	2,133
Traffic	7,486	7,522	10,466	10,466
Special Detail	28,608	28,932	22,494	22,494
K-9 Activity	57	62	42	42
Explorer Program Activities	67	71	23	23
School Resource	375	368	458	458
Dare	67	60	97	97
Total Calls	39,251	39,630	39,564	39,564
Total Reports Filed	2,669	2,780	3,104	3,104

DEPARTMENT:	POLICE
FUND: 001	DEPT NUMBER: 14
STAFFING/FTE's:	
Position	2012 2013 2014

Police Chief	1.00	1.00	1.00
Police Captain	1.00	1.00	1.00
Police Lieutenant	4.00	4.00	4.00
Police Sergeant	3.00	3.00	3.00
Detective	2.00	2.00	2.00
Detective-Narcotics	1.00	1.00	1.00
Patrol Officer-DARE/Resource Officer	2.00	2.00	2.00
Patrol Officer	13.00	13.00	13.00
Patrol Officer-Traffic Safety	2.00	2.00	2.00
Court Clerk/Office Supervisor	0.75	0.75	0.75
Police Secretary	1.00	1.00	1.00
Police Records Clerk	1.00	1.00	1.00
	31.75	31.75	31.75

ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	BUDGET 2014
PERSONAL SERVICES	\$2,031,149	\$2,086,266	\$2,160,815	\$2,181,930
PROFESSIONAL & PURCHASED SERVICES	\$263,108	\$257,033	\$292,000	\$264,990
SUPPLIES & OTHER OPERATING EXP.	\$141,725	\$161,781	\$147,575	\$143,000
DEPT. TOTAL OPERATING EXPENDITURES	\$2,435,981	\$2,505,080	\$2,600,390	\$2,589,920

DEPT. TOTAL OPERATING EXPENDITURES	\$2,435,981	\$2,505,080	\$2,600,390	\$2,589,920
CAPITAL	\$19,293	\$10,140	\$12,000	\$0
DEBT SERVICE	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR POLICE	\$2,455,274	\$2,515,220	\$2,612,390	\$2,589,920



DEPARTMENT:

FINANCE

FUND: 001**DEPT NUMBER: 15****PURPOSE:**

The Finance Department accounts for and reports the various sources and uses of City funds as required by Government Auditing Standards and U.S. generally accepted accounting standards. It also manages cash and investments to ensure adequate cash flows while maximizing investment income. In addition, it prepares and assists with monitoring the City's annual budget.

GOALS:

1. Comply with current and new Government Accounting Standards Board (GASB) statements regarding financial reporting.
2. Provide citizens with quality and efficient customer service.
3. Provide safeguarding of assets by maintaining an adequate internal control structure and separation of duties.
4. Purchase new accounting software and aid in the conversion process.
5. Continue to receive GFOA Budget and CAFR awards.

OBJECTIVES:

1. Research and analyze GFOA comments and incorporate applicable improvements into future budgets and financial statements.
2. Review and evaluate performance measurements annually.
3. Prepare a new accounting procedures manual after new software implementation and training.
4. Revise the city's current purchasing manual.

PRIOR YEAR ACCOMPLISHMENTS:

1. Implemented GASB Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions.
2. Received an unqualified opinion on the audited 2012 CAFR.
3. Began using new governmental accounting software and trained staff to use.
4. Received awards from GFOA for: Distinguished Budget Award and the Certificate of Achievement for Excellence in Financial Report Award.

PERFORMANCE MEASUREMENTS

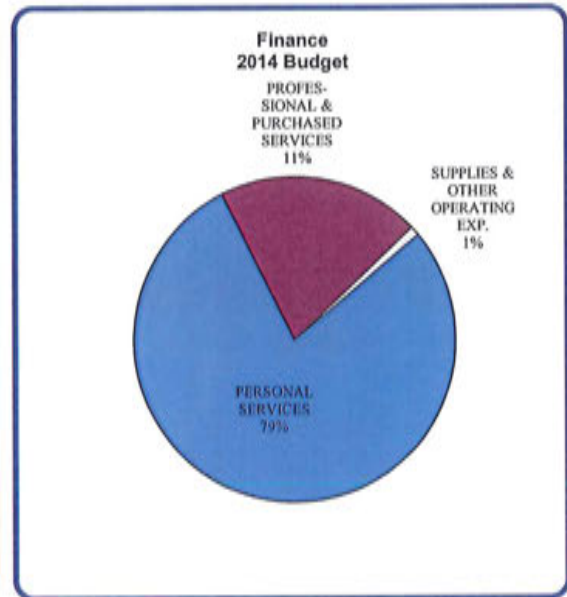
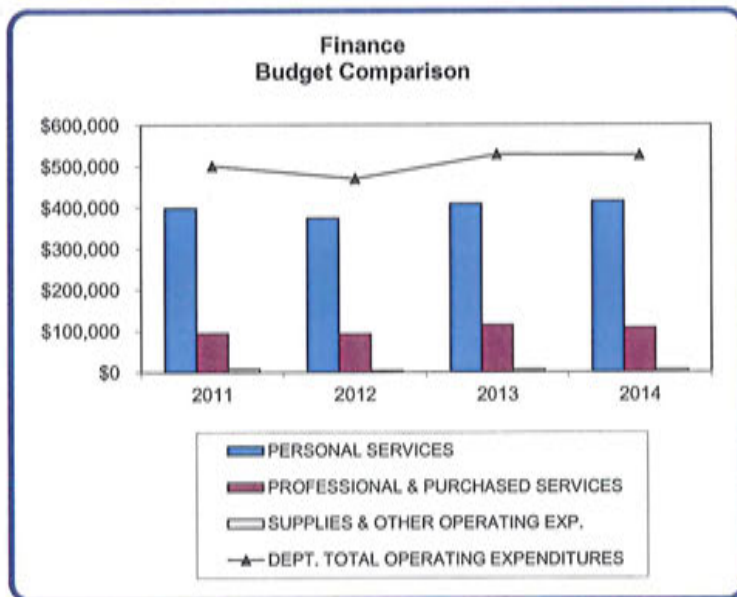
	2012	2013	2014 Est.	Target:
Accounts Payable Processed	8,779	8,720	8,750	
Average Processing Cost per A/P Invoice	\$ 15.38	\$ 16.06	\$ 16.00	\$15.00
Accounts Receivable Processed	2,032	2,045	1,997	
Average Processing Cost per A/R Invoice	\$ 34.45	\$ 35.70	\$ 36.55	\$28.00
Business Licenses Issued	1,034	1,103	1,200	
Average Staff Cost per License Issued	\$ 21.28	\$ 19.95	\$ 18.33	\$20.00
Water Bills Issued	74,220	74,235	74,920	
Average Cost to Issue Utility Bill	\$ 4.04	\$ 2.69	\$ 2.67	\$2.50
Average Monthly Utility Bill	\$ 52.95	\$ 60.62	\$ 60.06	
Utility Receipt Entry Cost	\$ 1.05	\$ 1.08	\$ 1.07	\$1.00
Tax Bills Assessed	13,679	13,704	13,898	
Bond Rating-Standard & Poor's		A+	A+	A+

DEPARTMENT:	FINANCE
FUND: 001	DEPT NUMBER: 15

Position	STAFFING/FTE's:		
	2012	2013	2014
Finance Manager	1.00	1.00	1.00
Assistant Finance Manager	0.00	0.00	0.00
General Ledger Clerk	1.00	1.00	1.00
Accounts Payable Clerk	1.00	1.00	1.00
Payroll/Accounts Receivable Clerk	1.00	1.00	1.00
Special Accounts/Utility Billing Clerk	1.00	1.00	1.00
Utility Billing Clerk	1.00	1.00	1.00
Cashier	1.50	1.50	1.50
	<u>7.50</u>	<u>7.50</u>	<u>7.50</u>

ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
PERSONAL SERVICES	\$398,273	\$373,729	\$408,390	\$414,670
PROFESSIONAL & PURCHASED SERVICES	\$94,291	\$92,407	\$113,610	\$106,990
SUPPLIES & OTHER OPERATING EXP.	\$8,246	\$3,319	\$6,225	\$4,875
DEPT. TOTAL OPERATING EXPENDITURES	<u>\$500,810</u>	<u>\$469,455</u>	<u>\$528,225</u>	<u>\$526,535</u>

DEPT. TOTAL OPERATING EXPENDITURES	\$500,810	\$469,455	\$528,225	\$526,535
CAPITAL	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR FINANCE	\$500,810	\$469,455	\$528,225	\$526,535



DEPARTMENT:	COMMUNITY & ECONOMIC DEVELOPMENT
FUND: 001	DEPT NUMBER: 16

PURPOSE:

The Community and Economic Development strives to provide employment opportunities within the Washington region through partnerships with educational institutions, and comprehensive sustainable community planning. The Department works to achieve this goal through the Washington City Council, the Washington Redevelopment Corporation, the Washington Area Chamber of Commerce and the Washington Civic Industrial Corporation.

GOALS:

1. Market remaining certified industrial sites within Heidmann Industrial Park.
2. Adopt a strategic plan for economic development for the community which includes performance measures.
3. Continue to conduct industry visits and research benefits of Synchronist software for collecting data for existing industries.
4. Continue annexation study and draft Plan of intent, meeting with property owners and conducting meetings to
5. Continue the growth of Washington's industrial base with both new industries and expansion of our existing industries.

OBJECTIVES:

1. Continue marketing regional area with local educational institutions, the St. Louis Regional Community & Growth Association and the Missouri Partnership.
2. Continue to maximize our marketing efforts with the following economic development partners: The St Louis RCGA, The Missouri Partnership, The Missouri Department of Economic Development, personal contacts with both International and National site locators, commercial realtors in the St. Louis region and Ameren UE.
3. Hold a Business and industry expo in conjunction with the Chamber.

PRIOR YEAR ACCOMPLISHMENTS:

1. Attended marketing trips to Columbus OH, Indianapolis, IN. and Dallas, TX. With the Missouri Partnership to meet the Site Selector.
2. Assisted in closing on 851 Vossbrink Drive for Computech and Melton Machine and Control Company.
3. Completed construction of Team Track Facility.
4. Attended International Economic Development Conference and MO Governor's Conference on Economic Development.

PERFORMANCE MEASUREMENTS:

<u>Description</u>	<u>2012</u>	<u>2013</u>	<u>2014 Est.</u>	<u>Target</u>
New industries moved into City	1.00	1.00	1.00	1.00
Expansion of industries	-	1.00	2.00	2.00
Relocation of industries	1.00	1.00	1.00	1.00

STAFFING/FTE's:

<u>Position</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Economic Development Director	1.50	1.00	1.00

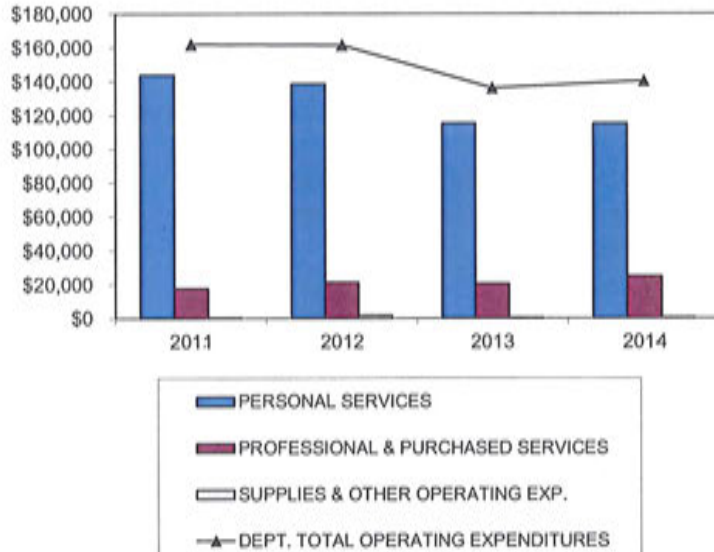
DEPARTMENT:	COMMUNITY & ECONOMIC DEVELOPMENT
FUND: 001	DEPT NUMBER: 16

ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
PERSONAL SERVICES	\$143,933	\$138,504	\$115,295	\$115,115
PROFESSIONAL & PURCHASED SERVICES	\$17,595	\$21,213	\$20,455	\$24,735
SUPPLIES & OTHER OPERATING EXP.	\$406	\$1,753	\$425	\$425
DEPT. TOTAL OPERATING EXPENDITURES	\$161,935	\$161,470	\$136,175	\$140,275

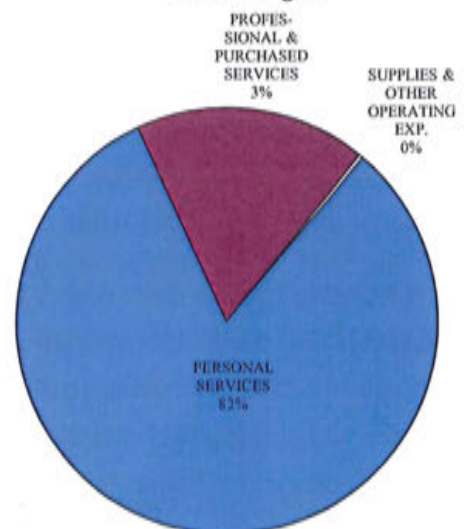
DEPT. TOTAL OPERATING EXPENDITURES	\$161,935	\$161,470	\$136,175	\$140,275
DEBT SERVICE	\$0	\$0	\$1,000	\$1,000

TOTAL BUDGET FOR COMMUNITY & ECONOMIC DEVELOPMENT	\$161,935	\$161,470	\$137,175	\$141,275
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Community & Economic Development Budget Comparison



Community & Economic Development 2014 Budget



DEPARTMENT:	PLANNING and ENGINEERING SERVICES
FUND: 001	DEPT NUMBER: 17

PURPOSE:

The Planning and Engineering Services department provides technical expertise in comprehensive planning, code enforcement and supervision of the construction and maintenance of public works projects. These services are provided to insure public safety, health, welfare, and orderly growth of the City.

GOALS:

1. City sidewalk and curb and gutter infrastructure with no hazardous conditions.
2. Provide street maintenance, rehabilitation, and reconstruction in the most cost efficient manner.
3. Maximize AutoCAD and GIS systems to provide all City departments with useful mapping information.
4. Minimize sanitary sewer system inflow and infiltration.
5. Establish a schedule for construction of landfill phases, and ensure its cost effective operation in conformance with MoDNR requirements.
6. All City buildings meet minimum standards for occupancy and safety.
7. City is bicycle and pedestrian friendly.
8. Provide the public with user friendly information.

OBJECTIVES:

1. Create a map that identifies all sidewalk and curb and gutter in need of repair. Rate and prioritize identified locations. Conduct annual program to repair hazardous sidewalk and curb and gutter locations.
2. Develop long-range plan for street and bridge maintenance.
3. Aggressively pursue all available grants for transportation infrastructure.
4. Continue to work toward scanning of building plans and reduce size of paper files.
5. Follow Comprehensive Plan in extending infrastructure.
6. Develop City maps to accurately depict current City infrastructure.
7. Develop City maps to support all aspects of City Planning and Zoning operations.
8. Continue City occupancy inspection program.
9. Develop electronic field Inspection Checklist Form for use on the new laptops recently assigned to the building department that would reduce redundancy of record keeping and eliminate the cost for the printing of existing forms, thus reducing the size of paper files.
10. Support Public Works to reduce inflow and infiltration.
11. Implement MoDNR mandated landfill management program. Construct phase four of the landfill.
12. Review and evaluate performance measurements annually.
13. Construct the Camp Street Road and Bridge.

PRIOR YEAR ACCOMPLISHMENTS:

1. Managed various transportation improvements including: Madison Street Overlay, Street Sealing, Parking Lots and Alley Resurfacing, Construct Fourteenth Street Road and Bridge improvement..
2. Continued the residential occupancy inspection program.

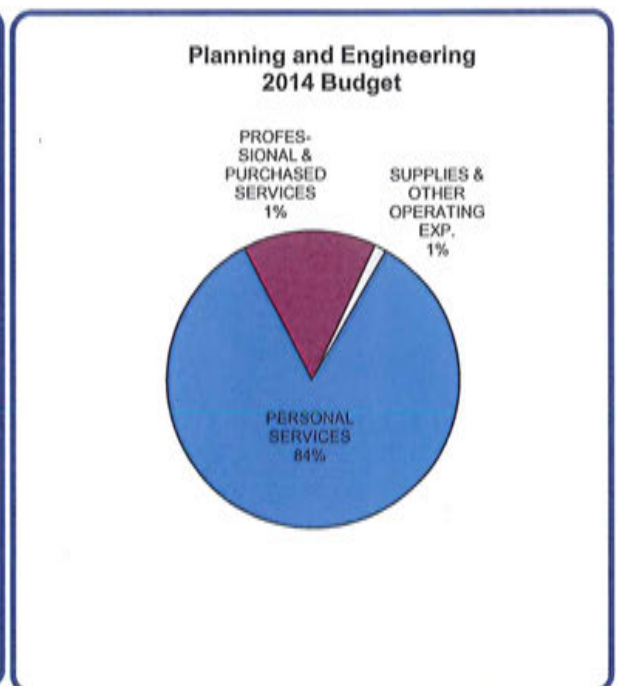
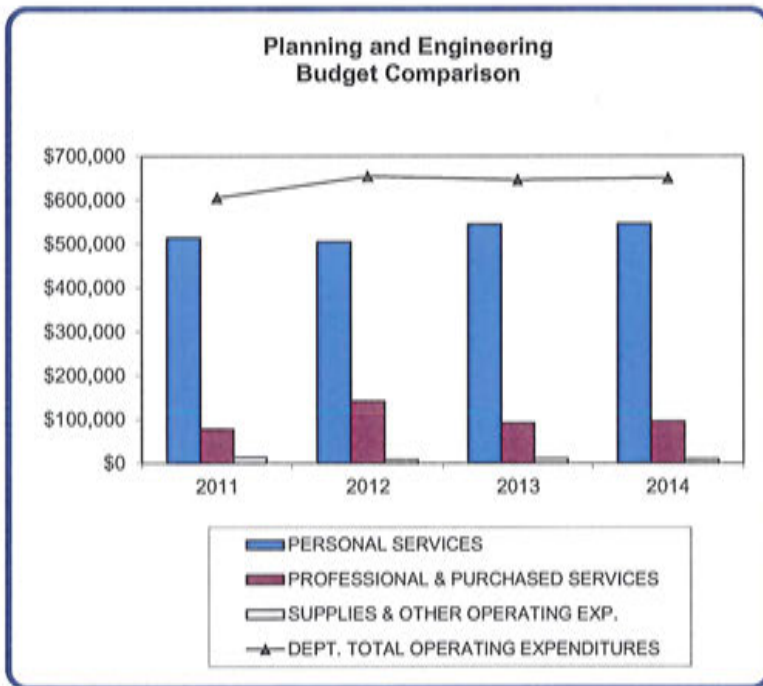
PERFORMANCE MEASUREMENTS:

<u>Description</u>	<u>2012</u>	<u>2013</u>	<u>2014 Est.</u>	<u>Target</u>
Permits Issued	1,350	1,400	1,450	1,450
Average City Cost to Issue Permits	\$ 26.85	\$ 27.68	\$ 26.72	\$ 25.00
Street Improvements	2.1M	2.5 M	2.3 M	2.3 M

DEPARTMENT:	PLANNING and ENGINEERING SERVICES
FUND: 001	DEPT NUMBER: 17

Position	STAFFING/FTE's:		
	2012	2013	2014
City Engineer	1.00	1.00	1.00
Director of Planning and Engineering Services	0.25	0.25	0.25
Assistant City Engineer	1.00	1.00	1.00
Building Official	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00
Planning and Engineering Services Secretary	1.00	1.00	1.00
Engineering Clerk	1.00	1.00	1.00
Infrastructure Inspector	1.00	1.00	1.00
	8.25	8.25	8.25

ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
PERSONAL SERVICES	\$513,870	\$504,619	\$544,385	\$546,345
PROFESSIONAL & PURCHASED SERVICES	\$77,870	\$141,487	\$91,795	\$95,500
SUPPLIES & OTHER OPERATING EXP.	\$13,242	\$7,787	\$9,900	\$8,635
DEPT. TOTAL OPERATING EXPENDITURES	\$604,983	\$653,893	\$646,080	\$650,480
DEPT. TOTAL OPERATING EXPENDITURES	\$604,983	\$653,893	\$646,080	\$650,480
CAPITAL	\$0	\$0	\$0	\$0
DEBT SERVICE	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR PLANNING AND ENGINEERING SERVICES	\$604,983	\$653,893	\$646,080	\$650,480



DEPARTMENT:	STREET
FUND: 001	DEPT NUMBER: 18

PURPOSE:

The Street Department's main purpose is to maintain all City streets and make all necessary repairs to the curb, gutter, and sidewalks. To install and maintain all street marking signs, storm sewers, and all major excavation to keep all City streets safe from hazards. This is done by keeping them patched and maintained on a daily basis, snow removal, mowing of all City right-of-ways and maintenance to the City parking lots, proper signage and vacuum leaves curbside in the fall to keep storm drains from clogging.

GOALS:

1. Keep current fleet in working order.
2. Observe and monitor all street projects to ensure safety of workers and citizens.
3. Analyze all final projects to ascertain if project was properly completed.
4. Continue to do projects in house utilizing all departments

OBJECTIVES:

1. Maintain safe and smooth streets and transportation routes that help promote safe travel and commerce.
2. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Worked with other departments (water, wastewater and park) to complete projects.
2. Contracted out trench repairs.
3. Continue with street, curb & gutter maintenance program.

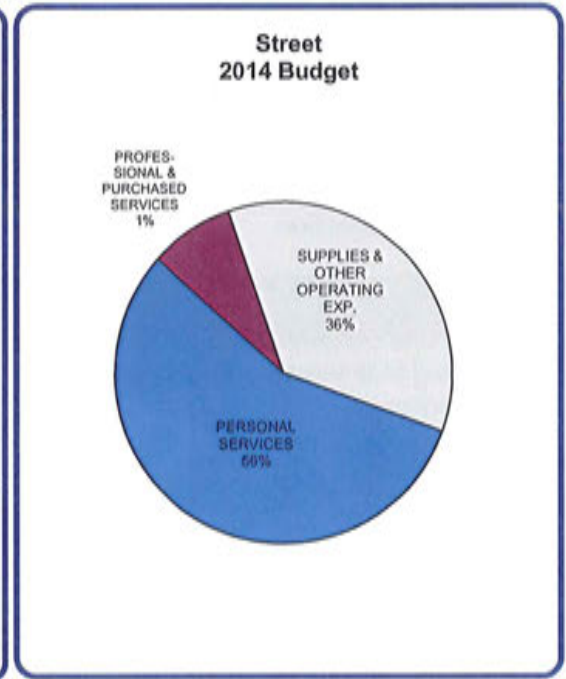
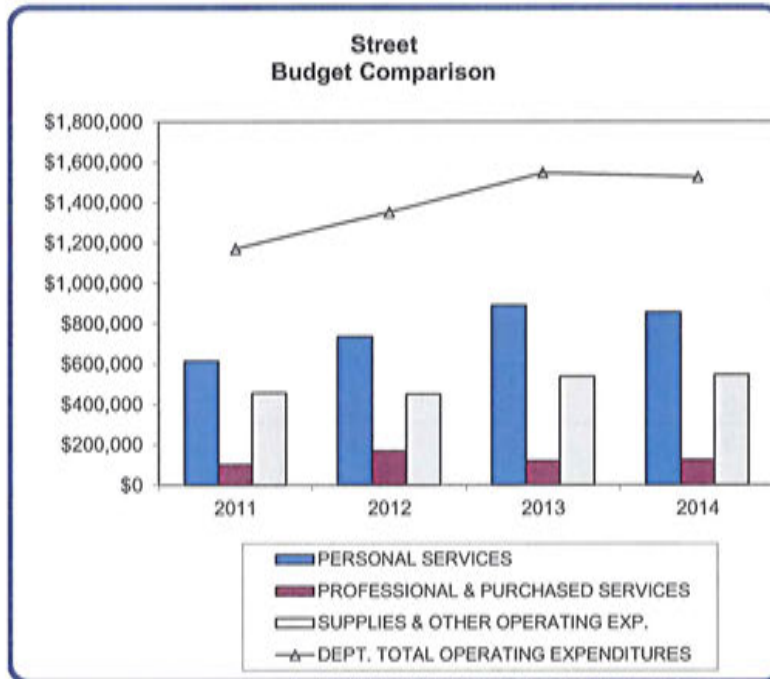
<u>Position</u>	<u>STAFFING/FTE's:</u>		
	<u>2012</u>	<u>2013</u>	<u>2014</u>
Street and Sanitation Superintendent	1.00	1.00	1.00
Streets Foreman	1.00	2.00	2.00
Streets Equipment Operator	3.00	2.00	2.00
Streets Lead Laborer	3.00	1.00	1.00
Streets and Sanitation Secretary	1.00	1.00	1.00
Streets Laborer	4.50	7.00	7.00
	13.50	14.00	14.00

DEPARTMENT:	STREET
FUND: 001	DEPT NUMBER: 18

ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
PERSONAL SERVICES	\$614,825	\$735,231	\$890,920	\$855,830
PROFESSIONAL & PURCHASED SERVICES	\$100,861	\$167,600	\$119,060	\$123,410
SUPPLIES & OTHER OPERATING EXP.	\$455,369	\$449,495	\$537,150	\$545,930
DEPT. TOTAL OPERATING EXPENDITURES	\$1,171,055	\$1,352,326	\$1,547,130	\$1,525,170

DEPT. TOTAL OPERATING EXPENDITURES	\$1,171,055	\$1,352,326	\$1,547,130	\$1,525,170
CAPITAL	\$0	\$0	\$70,000	\$0
DEBT SERVICES	\$0	\$0	\$0	\$0

TOTAL BUDGET FOR STREET	\$1,171,055	\$1,352,326	\$1,617,130	\$1,525,170
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DEPARTMENT:	BUILDING & MAINTENANCE
FUND: 001	DEPT NUMBER: 19

PURPOSE:

Provide services necessary for continual operation of city facilities, building, and grounds while providing a clean and safe environment for the general public and city employees to function.

GOALS:

1. Properly maintain City buildings under department's care through effective use of appropriated funds.
2. Efficient use of technology and equipment available to the department.

OBJECTIVES:

1. Provide safe, healthy and inspiring work environment.
2. Perform day to day cleaning, maintenance, repair and upgrading of existing buildings in a manner which strives to meet expectations of citizens, elected officials, and employees.
3. Keep all buildings, existing and new in excellent state of repair.
4. Be proficient in the operation and daily maintenance of all climate control systems.
5. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Upgraded speaker system in the City Council Chambers.
2. Consolidate purchases for all buildings.

PERFORMANCE MEASUREMENTS:

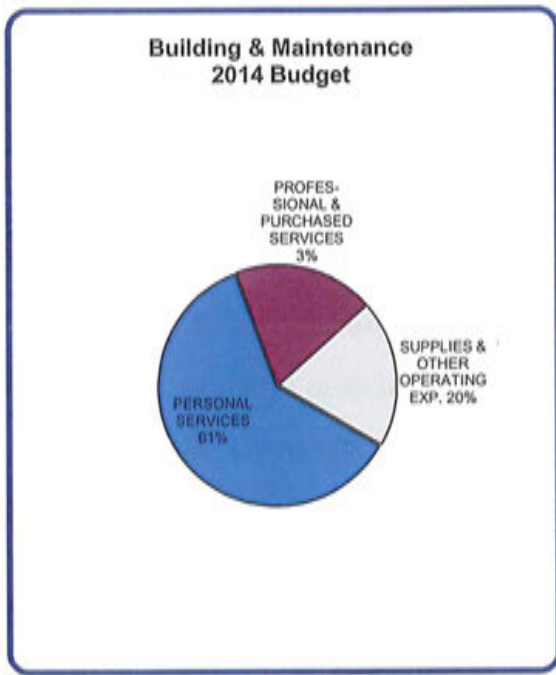
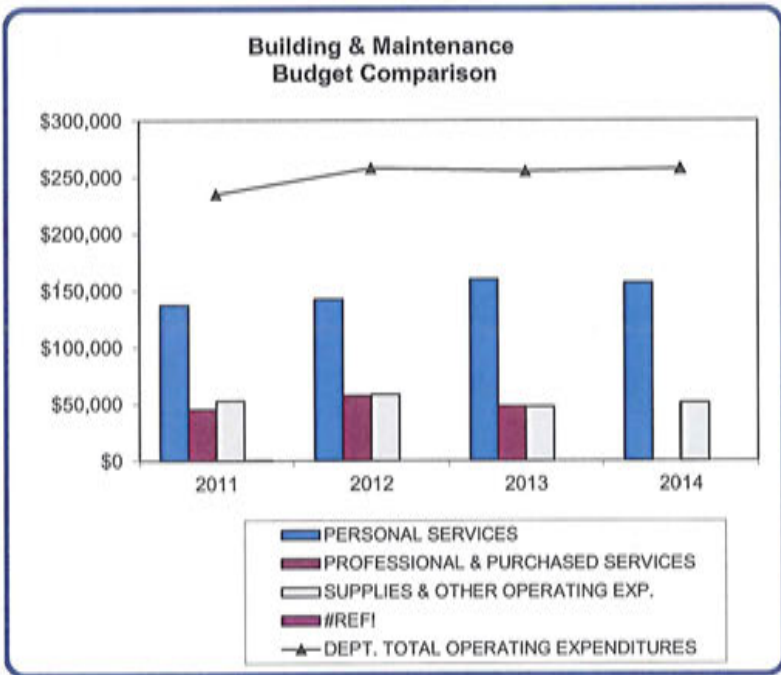
<u>Description</u>	<u>2012</u>	<u>2013</u>	<u>2014 Est.</u>	<u>Target</u>
HVAC System Maintenance	4	4	4	4
Pest Control	4	4	4	4
Elevator Inspection	2	2	2	4

STAFFING/FTE's:

<u>Position</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Building Maintenance Supervisor	1.00	1.00	1.00
Custodian	2.50	2.00	2.00
	3.50	3.00	3.00

DEPARTMENT:	BUILDING & MAINTENANCE
FUND: 001	DEPT NUMBER: 19

ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
PERSONAL SERVICES	\$137,135	\$142,328	\$159,675	\$156,765
PROFESSIONAL & PURCHASED SERVICES	\$45,071	\$57,171	\$47,810	\$49,290
SUPPLIES & OTHER OPERATING EXP.	\$52,527	\$58,170	\$47,500	\$51,100
DEPT. TOTAL OPERATING EXPENDITURES	\$234,733	\$257,669	\$254,985	\$257,155
DEPT. TOTAL OPERATING EXPENDITURES	\$234,733	\$257,669	\$254,985	\$257,155
CAPITAL	\$0	\$20,872	\$0	\$0
TOTAL BUDGET FOR BUILDING & MAINTENANCE	\$234,733	\$278,541	\$254,985	\$257,155



DEPARTMENT:	INFORMATION TECHNOLOGY
FUND: 001	DEPT NUMBER: 20

PURPOSE:

The purpose of the Information Technology Department is to aid in the efficient collection, analysis, and presentation of complete and accurate information; maintain the integrity of the information and preserve it for future use, and provide timely and direct access to the information.

GOALS:

1. Account for and protect all IT assets.
2. Make sure that IT services are reliable and secure.
3. Optimize the IT infrastructure, resources and capabilities.
4. Acquire, develop and maintain IT skills that respond to the IT strategy.
5. Acquire knowledge and expertise in emerging technologies for business innovation and optimization.
6. Ensure that IT demonstrates continuous improvement and readiness for future change.

OBJECTIVES:

1. Improve Security -The core components of improving an organization's IT security are network visibility and reporting.
2. Increase Automation - Automate management of a complex infrastructure containing Virtualization, VoIP, Unified Communication, Collaboration, Mobility and Compliance.
3. Consolidate & Centralize IT - IT consolidation, virtualization, and centralization are the blueprints to simplified management, improved security, and cost reductions.

PRIOR YEAR ACCOMPLISHMENTS:

1. Provided Ipads to council and administrative staff.
2. Setup Fire Training Center.
3. Provided wireless access and internet access to firehouse 3 and firehouse 4.
4. Provided wireless access to Pub Works.

PERFORMANCE MEASUREMENTS:

	2012	2013	2014 Est.	Target
Internet Service Calls	45	42	30	30
Communication Service Calls	72	70	65	65
AS/400 Service Calls	49	-	-	-
Application Service Calls	1,675	1,705	1,690	1,690
Hardware Service Calls	145	157	140	140
City Web Site Hits (average per week)	1,650	1,675	1,700	1,700
Total	3,591	3,649	3,625	3,625

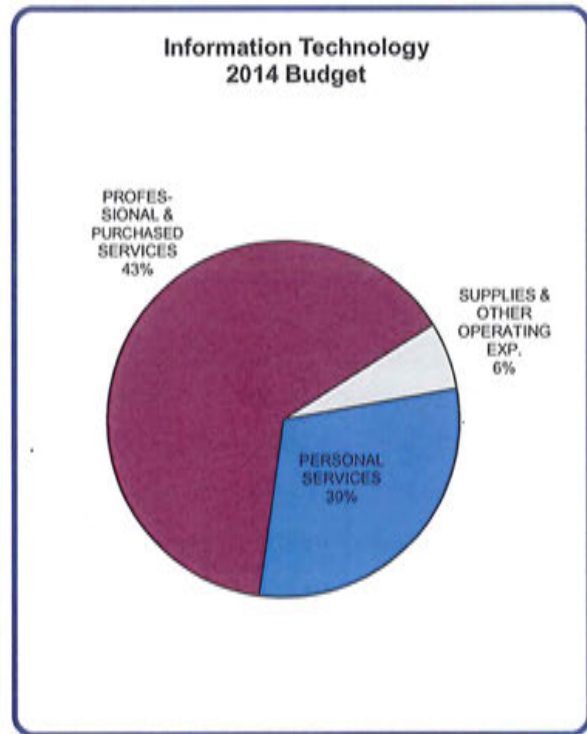
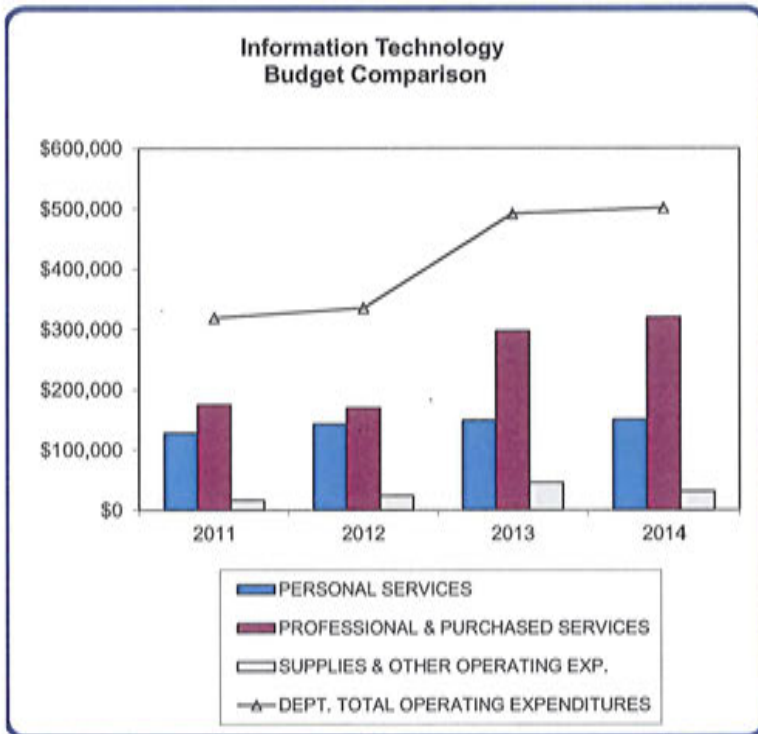
STAFFING/FTE's:

Position	2012	2013	2014
Information Technology Manager	1.00	1.00	1.00
Information Technology Specialist	1.00	1.00	1.00
	2.00	2.00	2.00

DEPARTMENT:	INFORMATION TECHNOLOGY
FUND: 001	DEPT NUMBER: 20

ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
PERSONAL SERVICES	\$128,140	\$142,575	\$148,980	\$150,420
PROFESSIONAL & PURCHASED SERVICES	\$174,463	\$169,100	\$297,170	\$319,880
SUPPLIES & OTHER OPERATING EXP.	\$16,376	\$23,785	\$45,800	\$30,860
DEPT. TOTAL OPERATING EXPENDITURES	\$318,980	\$335,460	\$491,950	\$501,160

DEPT. TOTAL OPERATING EXPENDITURES	\$318,980	\$335,460	\$491,950	\$501,160
CAPITAL	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR I.T.	\$318,980	\$335,460	\$491,950	\$501,160



PURPOSE:

To continue to develop and maintain high quality park and recreation services that will improve the quality of life for citizens, user groups, and visitors of Washington and preserve it for future generations.

MISSION STATEMENT:

The Parks and Recreation Department's mission is to contribute to a healthy community through an integrated system of exceptional parks, facilities, trails, recreation services, cultural, and environmental stewardship as mandated by the community through participatory and financial support.

GOALS:

1. Participate in Tree City USA, America In Bloom and Playful City USA.
2. Participate in the National Wildlife Foundations "Community Wildlife Habitat Program", and work towards becoming a Certified as a "Community Wildlife Habitat".
3. Apply for multiple grants through the Missouri Department of Conservation.
4. Continue to work towards the requirement necessary for the Parks and Recreation Department to become "Nationally Accredited" through the Commission for the Accreditation of Parks and Recreation Agencies.
5. Develop a "Strategic Action Plan" to carry out the recommendations and findings of the Comprehensive Parks and Recreation Master Plan
6. Create and implement various Park and Recreation Department Policies and Procedures.

OBJECTIVES:

1. Continue to maintain park areas at the highest level possible while staying within the operating budget set forth by the City.
2. Work on cross training all staff to be interchangeable in case of emergency or illness.
3. Emphasize safety and improving safe work procedures through training and safety videos.
4. Lower vehicle and equipment maintenance costs through replacement program for equipment that has lapsed its current useful life.
5. Work with local service clubs to help fund park improvement projects.
6. Research and obtain grants to enhance park facilities and recreational opportunities.
7. Review and evaluate performance measurements annually.
8. Develop strategic action plan.

PRIOR YEAR ACCOMPLISHMENTS:

1. Developed Comprehensive Master Plan.
2. Developed the Amphitheater Concert Stage and Event Center.
3. Developed Tree, Turf, Beautification Plans.
4. Received Tree City USA Designation for the 8th year.
5. Developed the Angel of Hope Memorial Garden.
6. Participated in America In Bloom program for the 3rd year.
7. Took over operations and management of the Big Driver & Little Putter Golf Facility.

PERFORMANCE MEASUREMENTS:

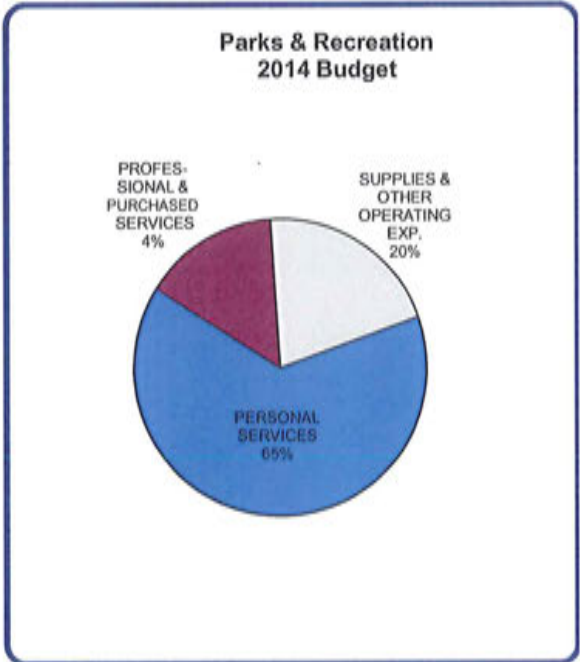
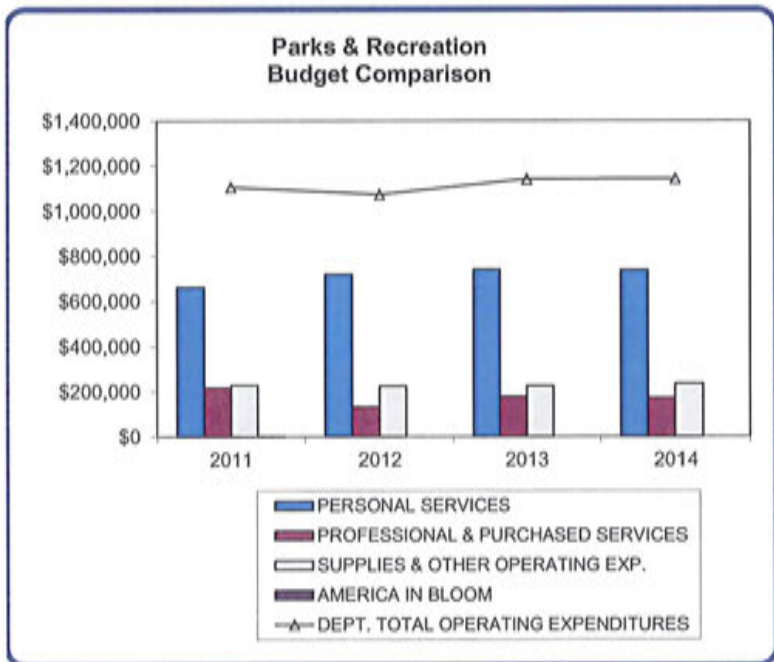
<u>Description</u>	<u>2012</u>	<u>2013</u>	<u>2014 Est.</u>	<u>Target</u>
Park Facilities	16	16	16	16
Playgrounds	7	7	7	7

DEPARTMENT:	PARKS & RECREATION
FUND: 001	DEPT NUMBER: 21

Position	STAFFING/FTE's:		
	2012	2013	2014
Parks & Recreation Director	1.00	1.00	1.00
Parks & Recreation Foreman	1.00	1.00	1.00
Recreation Coordinator	0.50	0.50	0.50
Parks and Recreation Lead Laborer	1.00	1.00	1.00
Parks and Recreation Equipment Operator	1.00	1.00	1.00
Parks and Recreation Secretary	1.00	1.00	1.00
Parks and Recreation Laborer	7.00	7.00	7.00
	<u>12.50</u>	<u>12.50</u>	<u>12.50</u>

ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	BUDGET 2014
PERSONAL SERVICES	\$662,744	\$719,565	\$740,165	\$737,305
PROFESSIONAL & PURCHASED SERVICES	\$216,260	\$131,028	\$176,360	\$171,375
SUPPLIES & OTHER OPERATING EXP.	\$227,506	\$222,760	\$224,360	\$234,205
DEPT. TOTAL OPERATING EXPENDITURES	\$1,106,510	\$1,073,353	\$1,140,885	\$1,142,885

DEPT. TOTAL OPERATING EXPENDITURES	\$1,106,510	\$1,073,353	\$1,140,885	\$1,142,885
AMERICA IN BLOOM	\$0	\$0	\$0	\$11,225
CAPITAL	\$81,314	\$24,750	\$62,500	\$41,000
TOTAL BUDGET FOR PARKS DEPT.	\$1,187,824	\$1,098,103	\$1,203,385	\$1,195,110



DEPARTMENT:	SPECIAL ACTIVITIES
FUND: 001	DEPT NUMBER: 21.230

PURPOSE:

To provide a variety of classes, trips, music programs, athletic activities, and special events throughout the year for all age groups within the Washington community.

GOALS:

1. Increase opportunities for quality activities through review and refinement of existing and new programs.

OBJECTIVES:

1. To continue to provide quality recreational activities for the community.
2. Use program evaluations to improve and enhance existing programs.
3. Develop activity guide for city residents.
4. Review and evaluate performance measurements annually.
5. Develop Reveune and Pricing Policy.
6. Develop Recreation Programming Plan.
7. Develop a Communications and Marketing Plan.

PRIOR YEAR ACCOMPLISHMENTS:

1. Increased the amount of programs offered to the community.
2. Increased marketing of programs and activities.

PERFORMANCE MEASUREMENTS:

<u>Description</u>	<u>2012</u>	<u>2013</u>	<u>2014 Est.</u>	<u>Target</u>
Programs offered	115	125	125	130

STAFFING/FTE's:

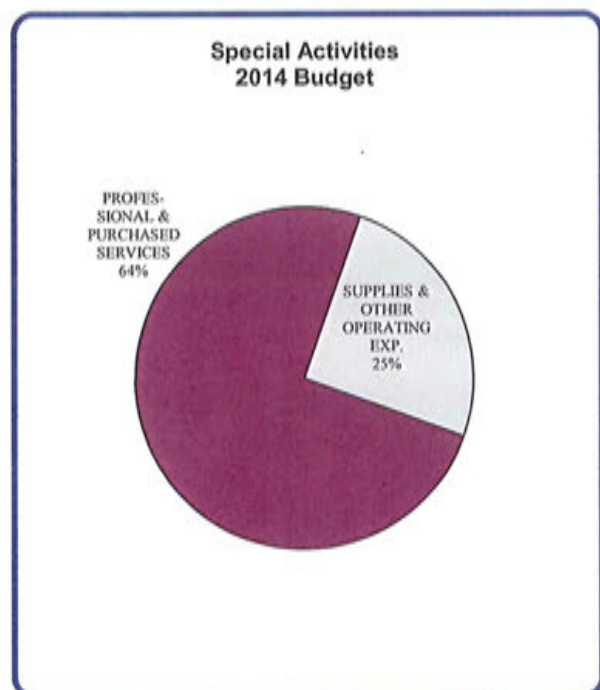
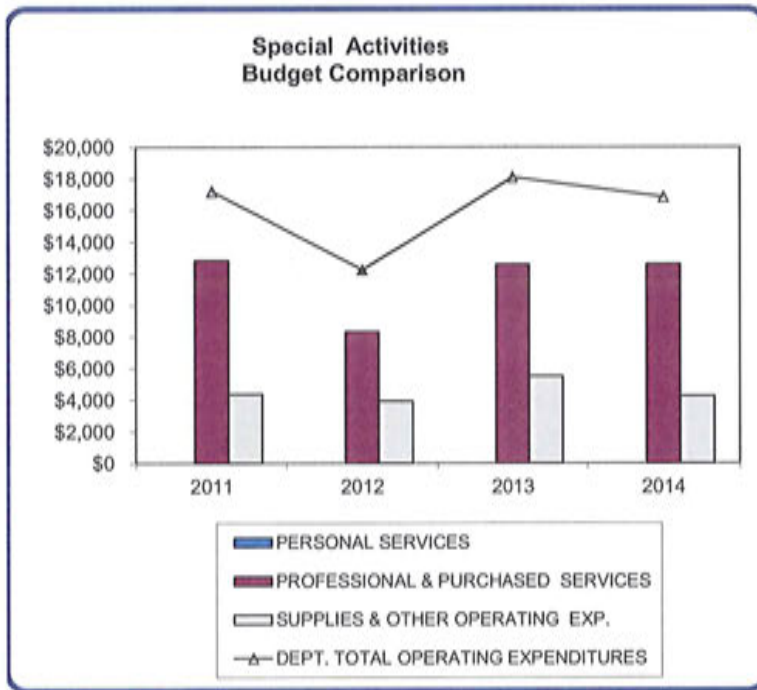
<u>Position</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Recreation Coordinator	0.50	0.50	0.50

DEPARTMENT:	SPECIAL ACTIVITIES
FUND: 001	DEPT NUMBER: 21.230

ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
PERSONAL SERVICES	\$0	\$0	\$0	\$0
PROFESSIONAL & PURCHASED SERVICES	\$12,835	\$8,317	\$12,600	\$12,600
SUPPLIES & OTHER OPERATING EXP.	\$4,374	\$3,936	\$5,500	\$4,250
DEPT. TOTAL OPERATING EXPENDITURES	\$17,209	\$12,253	\$18,100	\$16,850

DEPT. TOTAL OPERATING EXPENDITURES	\$17,209	\$12,253	\$18,100	\$16,850
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TOTAL BUDGET FOR SPECIAL ACTIVITIES	\$17,209	\$12,253	\$18,100	\$16,850
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DEPARTMENT:	CAMP WASHINGTON
FUND: 001	DEPT NUMBER: 21.250

PURPOSE:

To provide a summer program for children ages 6 to 12 years stressing overall development of the child. Activities include nature projects, games, crafts, swimming, special events, speakers and field trips.

GOALS:

1. Provide additional activities for children by increasing and/or diversifying the type and number of opportunities offered during the eight week program.
2. Increase counselor knowledge through advance training in the field of child development and child protection and safety.

OBJECTIVES:

1. Promote respect, appreciation and wise use of the environment and resources through greater knowledge of them.
2. Provide a challenging and adventurous environment for the discovering and exploring of themselves and their surroundings.
3. Provide experiences that promote social interaction and fun.
4. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Provided a safe educational environment.
2. Increased socialization skills among the children and an opportunity to make new friends.
3. Provided new adventures and experiences.

PERFORMANCE MEASUREMENTS:

<u>Description</u>	<u>2012</u>	<u>2013</u>	<u>2014 Est.</u>	<u>Target</u>
Enrollment	150	150	150	150

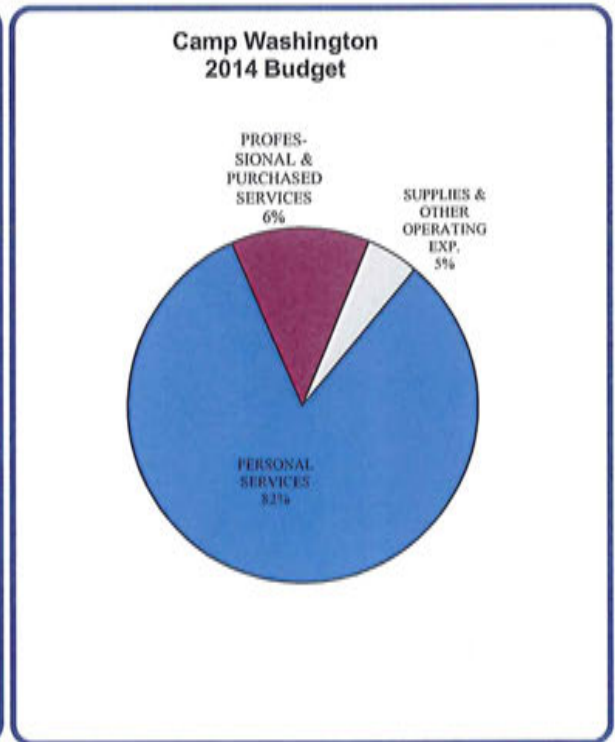
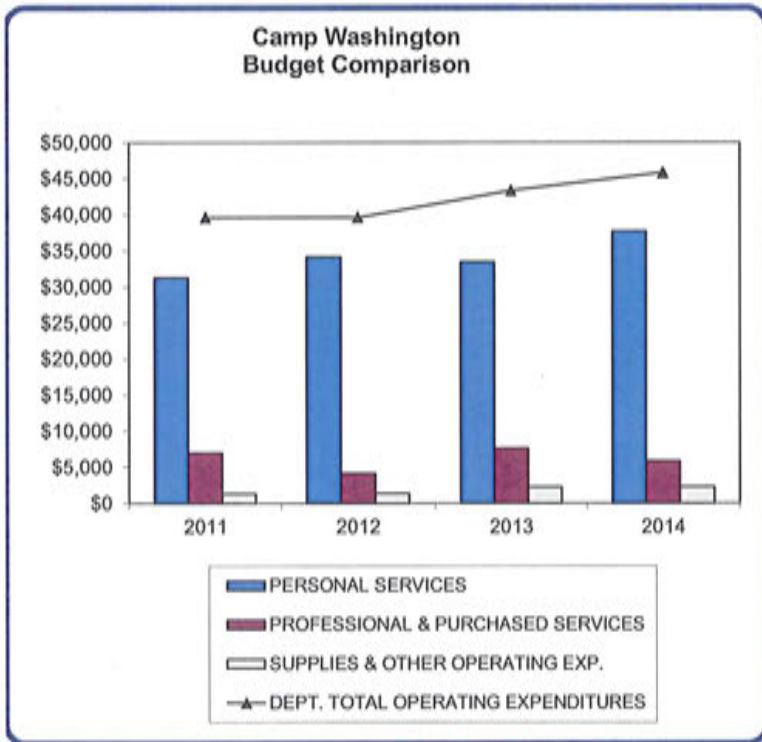
STAFFING/FTE's:

<u>Position</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Lead Counselor	1.00	1.00	1.00
Assistant Lead Counselor	1.00	1.00	1.00
Counselors	11.00	11.00	11.00
	<u>13.00</u>	<u>13.00</u>	<u>13.00</u>

DEPARTMENT:	CAMP WASHINGTON
FUND: 001	DEPT NUMBER: 21.250

ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
PERSONAL SERVICES	\$31,271	\$34,156	\$33,450	\$37,700
PROFESSIONAL & PURCHASED SERVICES	\$6,996	\$4,132	\$7,620	\$5,850
SUPPLIES & OTHER OPERATING EXP.	\$1,318	\$1,339	\$2,250	\$2,250
DEPT. TOTAL OPERATING EXPENDITURES	\$39,585	\$39,627	\$43,320	\$45,800

DEPT. TOTAL OPERATING EXPENDITURES	\$39,585	\$39,627	\$43,320	\$45,800
CAPITAL	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR CAMP WASHINGTON	\$39,585	\$39,627	\$43,320	\$45,800



DEPARTMENT:	BIG DRIVER
FUND: 001	DEPT NUMBER: 21.215

PURPOSE:

To provide the public with a miniature golf course and driving range to add to the quality of the recreation services the City provides.

GOALS:

1. To provide the public with miniature golf and driving range opportunities.

OBJECTIVES:

1. To continue to provide quality recreational activities for the community.
2. Market this new program.
3. Review the current rate schedule to determine if the City's rates are in line with other communities.
4. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Leased property and began operating this new activity.

PERFORMANCE MEASUREMENTS:

<u>Description</u>	<u>2012</u>	<u>2013</u>	<u>2014 Est.</u>	<u>Target</u>
# of Customers	3152	3500	3500	3500

STAFFING/FTE's:

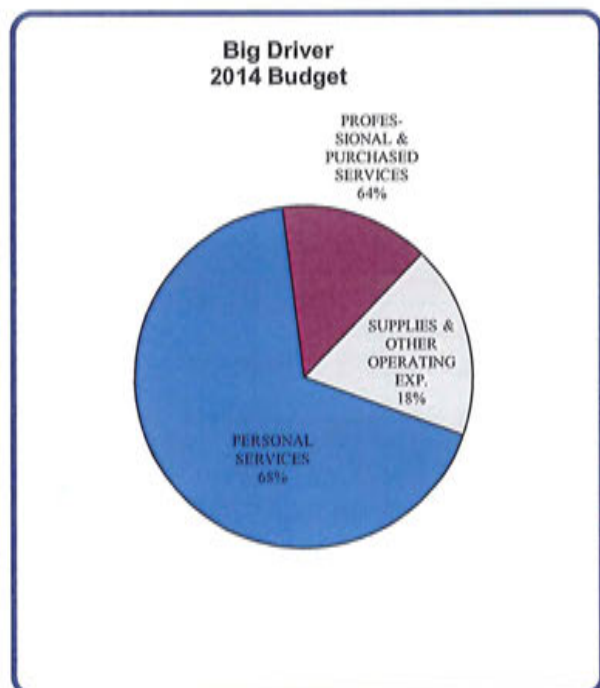
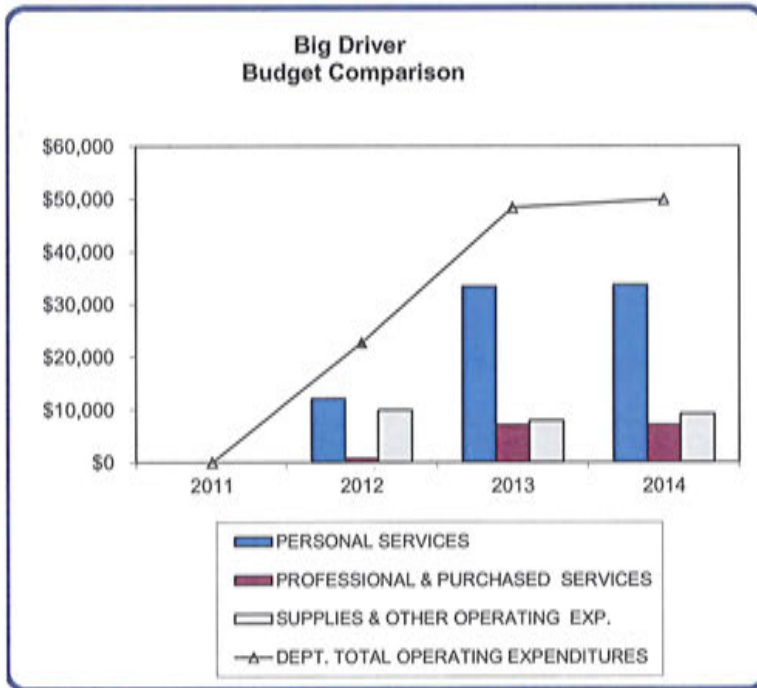
<u>Position</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
PT Cashiers	6.00	6.00	6.00
PT Grounds Maintenance	1.00	1.00	1.00
	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>

DEPARTMENT:	BIG DRIVER
FUND: 001	DEPT NUMBER: 21.215

ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
PERSONAL SERVICES	\$0	\$12,089	\$33,375	\$33,670
PROFESSIONAL & PURCHASED SERVICES	\$0	\$701	\$7,040	\$7,070
SUPPLIES & OTHER OPERATING EXP.	\$0	\$9,908	\$7,925	\$9,150
DEPT. TOTAL OPERATING EXPENDITURES	\$0	\$22,698	\$48,340	\$49,890

DEPT. TOTAL OPERATING EXPENDITURES	\$0	\$22,698	\$48,340	\$49,890
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TOTAL BUDGET FOR SPECIAL ACTIVITIES	\$0	\$22,698	\$48,340	\$49,890
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DEPARTMENT:	AQUATIC CENTER
FUND: 001	DEPT NUMBER: 22

PURPOSE:

To provide a safe and enjoyable swimming facility for the citizens of Washington, provide activities and provide a full range of learn-to-swim classes.

GOALS:

1. Review operations of the pool complex continually to improve the daily operation of the aquatic complex.
2. Increase aquatic programs to provide activities and services for the citizens of Washington.
3. Continue to properly train City and contracted employees to assure the aquatic complex is safe, clean and properly maintained to provide an exceptional recreational area for the citizens of Washington to

OBJECTIVES:

1. Improve aquatic leisure activities and operation through continued training and development of staff.
2. Review previous years entrance fees and new group pass.
3. Improve overall cleanliness and appearance of aquatic complex.
4. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Updated men's side restroom / changing area.
2. Update facility to meet ADA requirements.
3. Re-surfaced Leisure Pool.
4. Upgraded facility to meet new VGB requirements.

PERFORMANCE MEASUREMENTS:

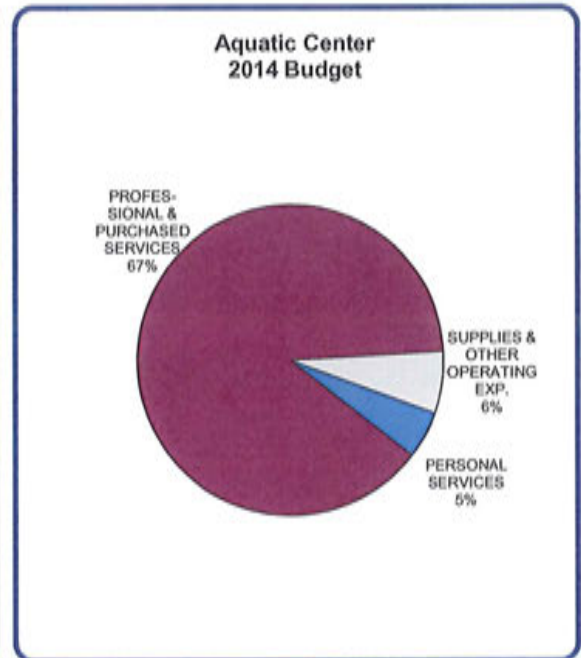
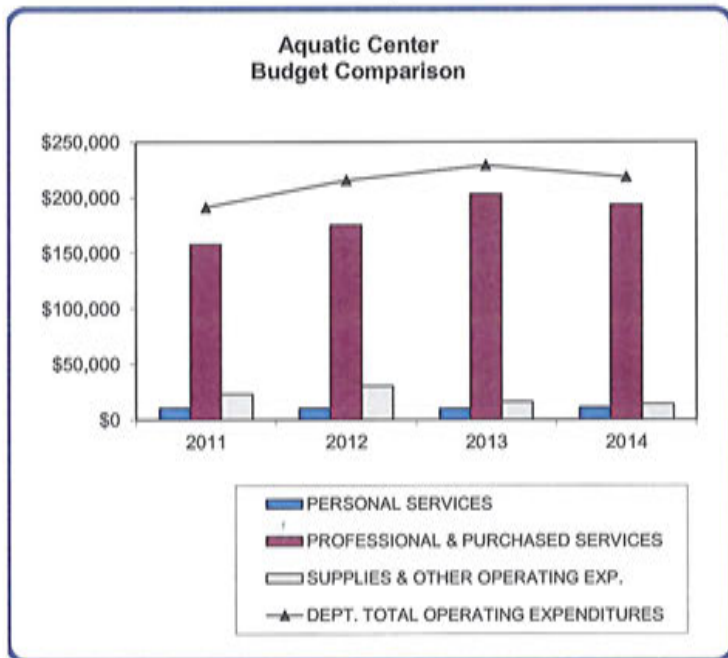
<u>Description</u>	<u>2012</u>	<u>2013</u>	<u>2014 Est.</u>	<u>Target</u>
Pool passes issued	260	270	280	280
Average monthly attendance	6000	6100	6200	6200

STAFFING/FTE's:

<u>Position</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<u>Part-time Seasonal Personnel:</u>			
Cashiers	4.00	7.00	7.00
Sub-Cashiers	6.00	0.00	0.00
	10.00	7.00	7.00
<u>Contracted Services:</u>			
Manager/Asst. Manager	2.00	2.00	2.00
Aquatic Program Manager	0.00	0.00	0.00
Lifeguards	11.00	11.00	11.00
Sub-Lifeguards	0.00	0.00	0.00
Concessionaries	0.00	0.00	0.00
Sub-Concessionaries	0.00	0.00	0.00
Maintenance Personnel	0.00	0.00	0.00
Sub-Maintenance	0.00	0.00	0.00

DEPARTMENT:	AQUATIC CENTER
FUND: 001	DEPT NUMBER: 22

ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
PERSONAL SERVICES	\$10,511	\$10,215	\$9,930	\$10,770
PROFESSIONAL & PURCHASED SERVICES	\$157,819	\$175,156	\$203,160	\$193,600
SUPPLIES & OTHER OPERATING EXP.	\$22,892	\$30,298	\$16,100	\$14,100
DEPT. TOTAL OPERATING EXPENDITURES	\$191,222	\$215,669	\$229,190	\$218,470
DEPT. TOTAL OPERATING EXPENDITURES	\$191,222	\$215,669	\$229,190	\$218,470
CAPITAL	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR AQUATIC CENTER	\$191,222	\$215,669	\$229,190	\$218,470



DEPARTMENT:	AIRPORT
FUND: 001	DEPT NUMBER: 26

PURPOSE:

To provide facilities and services for local pilots and corporate aircraft through the fixed-base operator. The airport provides aircraft maintenance, refueling services, tie-down facilities, aircraft rental and pilot instruction.

GOALS:

1. Provide airport facilities that promote the use of general aviation as a means of transportation which promotes the overall economic development and stability of Washington and the surrounding area in accordance with Federal Aviation Administration and State Standards of Operation and also provide recreational opportunities.

OBJECTIVES:

1. Remove obstructions from Runway Protection Zone, via land purchase, easements.
2. Purchase additional land for aircraft safety and additional future hanger space.
3. Upgrade public restrooms at main hangar building.

PRIOR YEAR ACCOMPLISHMENTS:

1. Request for qualifications for consultant.
2. New 12 unit T-hanger completed.

PERFORMANCE MEASUREMENTS:

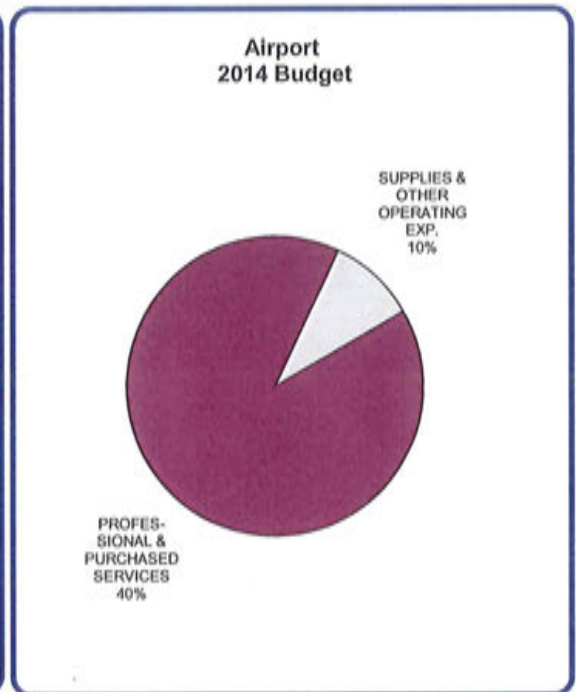
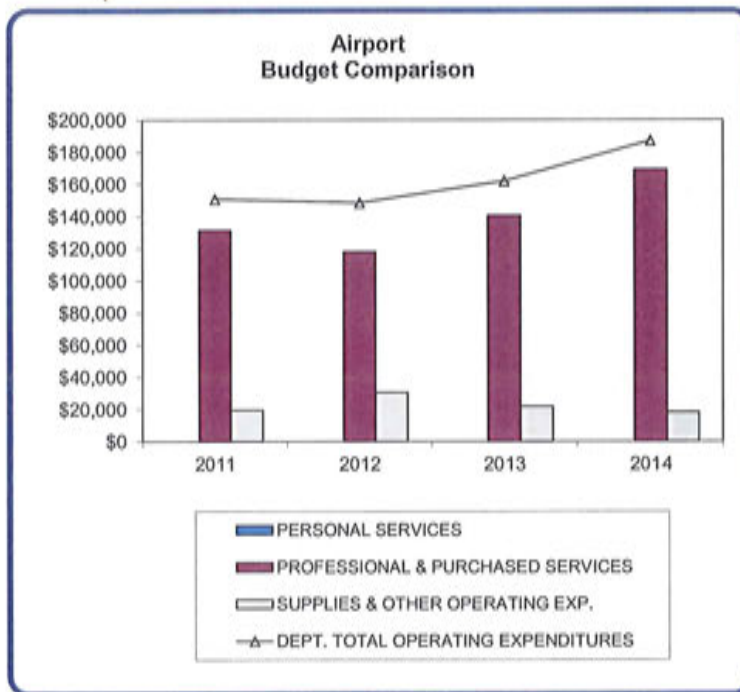
<u>Description</u>	<u>2012</u>	<u>2013</u>	<u>2014 Est.</u>	<u>Target</u>
Airplane hangars rented	24	24	30	36
Average monthly flights-large aircraft only	10	12	20	22
Average monthly gas sales (gallons)	3500	3600	4500	4500

STAFFING:

No City Employees

DEPARTMENT:	AIRPORT
FUND: 001	DEPT NUMBER: 26

ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
PERSONAL SERVICES	\$0	\$0	\$0	\$0
PROFESSIONAL & PURCHASED SERVICES	\$131,361	\$118,089	\$140,500	\$169,110
SUPPLIES & OTHER OPERATING EXP.	\$19,526	\$30,377	\$21,600	\$18,100
DEPT. TOTAL OPERATING EXPENDITURES	\$150,887	\$148,466	\$162,100	\$187,210
DEPT. TOTAL OPERATING EXPENDITURES	\$150,887	\$148,466	\$162,100	\$187,210
CAPITAL	\$561	\$0	\$0	\$0
TOTAL BUDGET FOR AIRPORT	\$151,448	\$148,466	\$162,100	\$187,210

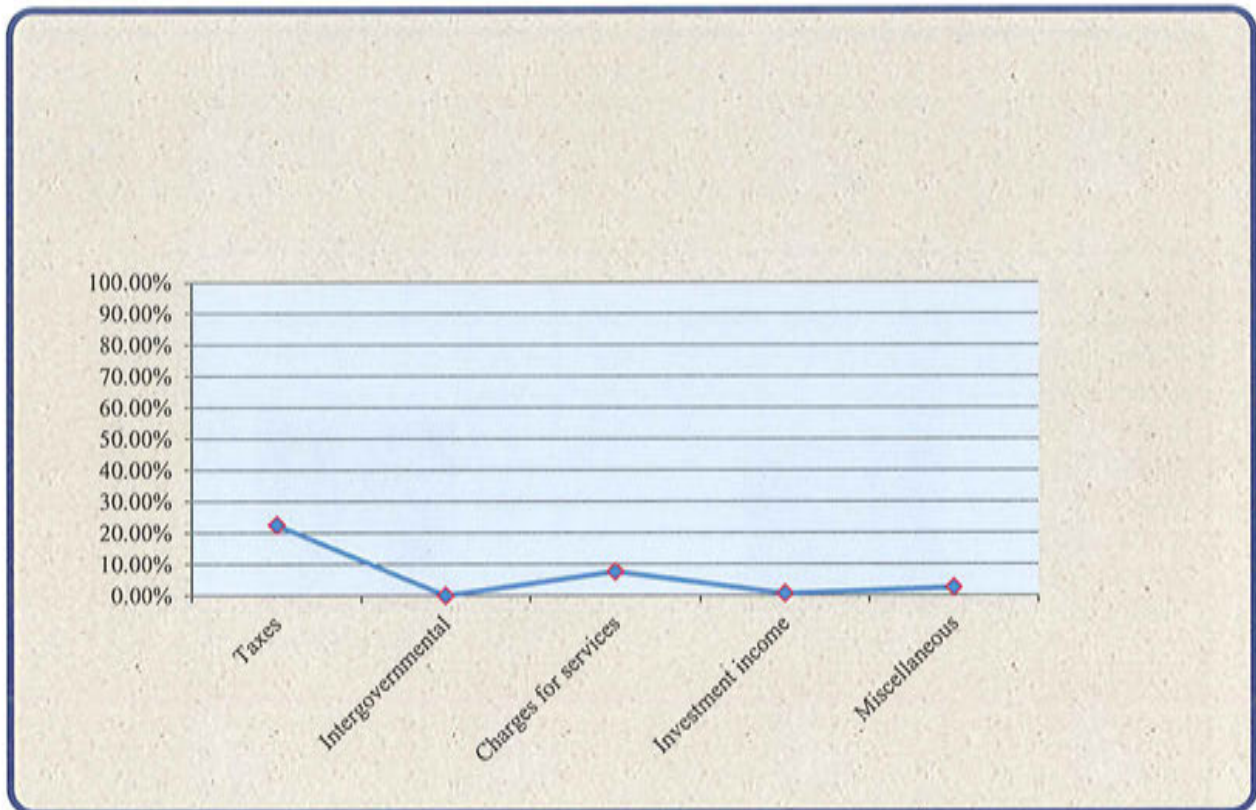


SPECIAL REVENUE FUNDS-COMBINED

CITY OF WASHINGTON, MISSOURI
SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

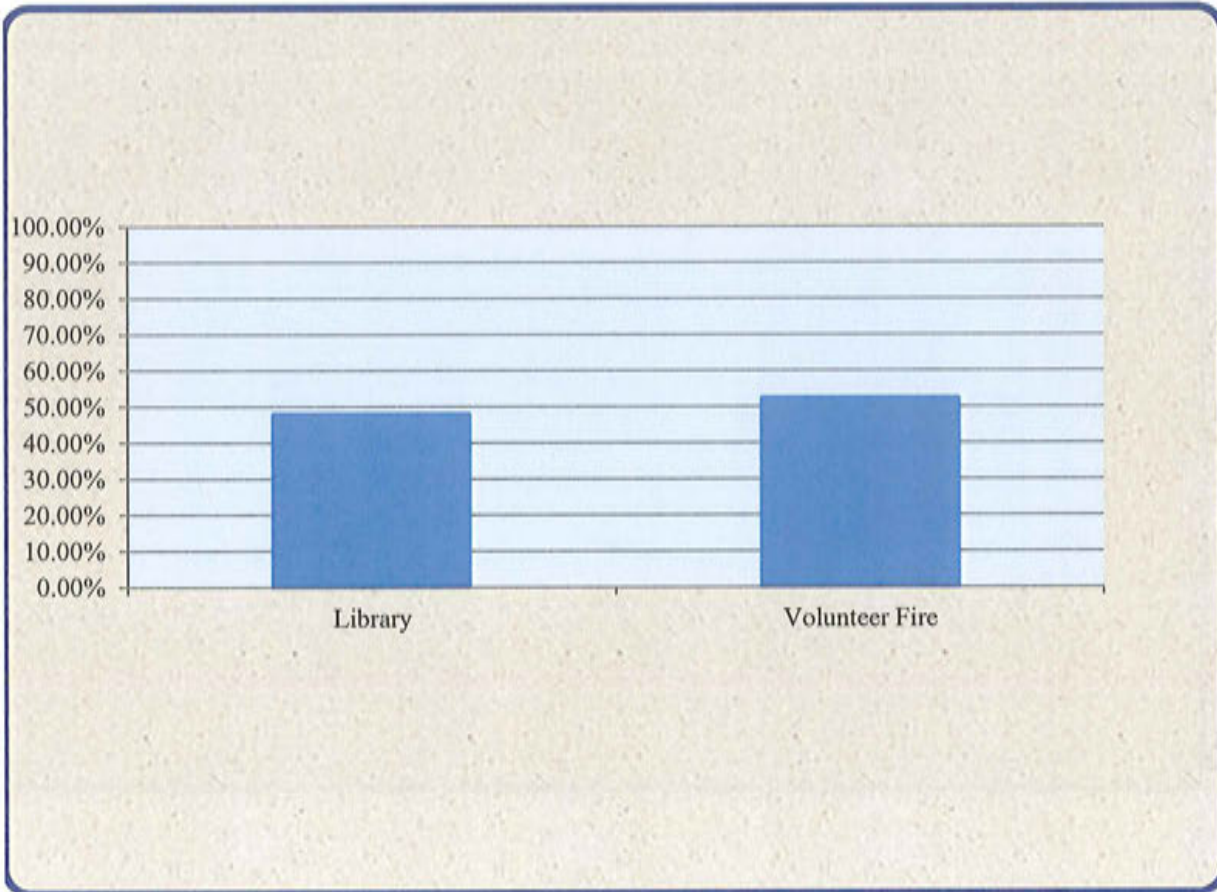
	Library	Volunteer Fire	2014 Projected Budget	2013 Final Budget	2013 Estimated Actual
REVENUES					
Taxes	\$ 164,685	\$ -	\$ 164,685	\$ 179,285	\$ 179,285
Intergovernmental	-	-	-	-	2,180
Charges for services	52,200	3,400	55,600	52,000	62,000
Fines	2,500	-	2,500	2,000	2,000
Investment income	1,500	3,000	4,500	4,500	4,800
Rents	-	7,610	7,610	8,100	8,100
Donations	7,900	500	8,400	6,500	13,500
TOTAL REVENUES	228,785	14,510	243,295	252,385	271,865
EXPENDITURES					
Personal services	312,440	211,705	524,145	553,560	530,450
Operation & maintenance	181,690	303,860	485,550	514,895	460,845
Capital outlay	-	24,000	24,000	18,000	18,000
TOTAL EXPENDITURES	494,130	539,565	1,033,695	1,086,455	1,009,295
REVENUES OVER (UNDER) EXPENDITURES	(265,345)	(525,055)	(790,400)	(834,070)	(737,430)
OTHER FINANCING SOURCES (USES)					
Transfer in - Tax subsidy from General Fund	-	548,130	548,130	605,000	605,000
Transfers in	185,000	-	185,000	258,000	258,000
TOTAL OTHER FINANCING SOURCES (USES)	185,000	548,130	733,130	861,000	865,735
NET CHANGE IN FUND BLANCE	(80,345)	23,075	(57,270)	\$ 26,930	\$ 128,305
ESTIMATED FUND BALANCES, OCTOBER 1	178,300	790,210	968,510		
Less: Funding Requirements					
15% Fund Balance, committed for operations	(74,120)	(77,330)	(151,450)		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2014	\$ 23,835	\$ 735,955	\$ 759,790		

City of Washington Special Revenue Funds Revenues & Other Sources



<u>Revenue</u>	<u>Original Budget 2014</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) previous year</u>	<u>Percent of Increase/ (Decrease)</u>
Taxes	\$164,685	22.46%	(\$14,600)	-8.14%
Intergovernmental	-	0.00%	-	0.00%
Charges for services	55,600	7.58%	3,600	6.92%
Investment income	4,500	0.61%	-	0.00%
Miscellaneous	18,510	2.52%	1,910	11.51%
Total Revenues	\$243,295	100.00%	(\$19,735)	-1.74%
Other Financing Sources	\$733,130			

City of Washington Special Revenue Funds Expenditures by Fund



<u>Expenditures</u>	<u>Original Budget 2014</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) previous year</u>	<u>Percent of Increase/ (Decrease)</u>
Library	\$494,130	47.80%	\$ (2,245)	-0.90%
Volunteer Fire	539,565	52.20%	(50,515)	-8.46%
Total Expenditures	<u>\$1,033,695</u>	100.00%	\$ (52,760)	-2.19%

SPECIAL REVENUE FUNDS-INDIVIDUAL
FUNDS

DEPARTMENT:	LIBRARY
FUND: 003	DEPT NUMBER: 23

PURPOSE:

The mission of the Washington Public Library is to provide the community with open and equitable access to cultural, intellectual and informational resources and promote literacy in a pleasant, community-oriented environment.

GOALS:

Collections:

1. Replace worn and outdated materials and expand print and AV collections.
2. Promote use of existing online resources.
3. Update and expand neighborhoods of knowledge.

Services:

1. Maintain computers in adult and children's areas and add more as need arise.
2. Maintain current services and continually search for beneficial new services.

Programming:

1. Expand literacy programs for children and adults.
2. Offer computer classes for adults.
3. Maintain participation in Summer Reading program.

Personnel:

1. Offer more training for staff, volunteers, and board members.
2. Document procedures.

Facility:

1. Maintain building in it's "like new" condition.

Public Relations:

1. Merchandise library services.
2. Promote Friends group.
3. Expand usage of social media
4. Collaborate frequently with area schools and community literacy organizations.

Funding:

1. Increase and encourage private donations.
2. Seek additional revenue sources/improve current revenue streams.
3. Explore and pursue grant opportunities.

OBJECTIVES:

1. Add 4 computers to adult area.
2. Review and evaluate performance measurements annually.
3. Maintain level of participation in Summer Reading Program.
4. Continue beginner level computer classes for adults.
5. Send a library clerk to Library Skills Institute.
6. Continue to weed out dated materials and replace with current editions.
7. Sponsor Read from the Start Workshops quarterly.
8. Migrate to Missouri Evergreen Consortium.

DEPARTMENT:	LIBRARY
FUND: 003	DEPT NUMBER: 23

PRIOR YEAR ACCOMPLISHMENTS:

1. Obtained grant from United Way and Missouri State Library (LSTA)
2. Instituted beginning computer classes for seniors.
3. Added a daytime book group.
4. Serviced over 1000 residents in the Summer Reading Program.
5. Sponsored a Great Decisions discussion group.
6. Moved website to Scenic Regional's website.
7. Serviced nearly 6000 patrons through adult and juvenile programs

PERFORMANCE MEASUREMENTS:

<u>Description</u>	<u>2012</u>	<u>2013</u>	<u>2014 Est.</u>	<u>Target</u>
Check outs	153,985	158,000	160,000	160,000
Passport Fees Collected	7,775	9,800	10,000	10,000
Yearly door count	100,000	108,000	110,000	110,000
Public computer usage	24,189	36,000	36,000	36,000

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STAFFING/FTE's:

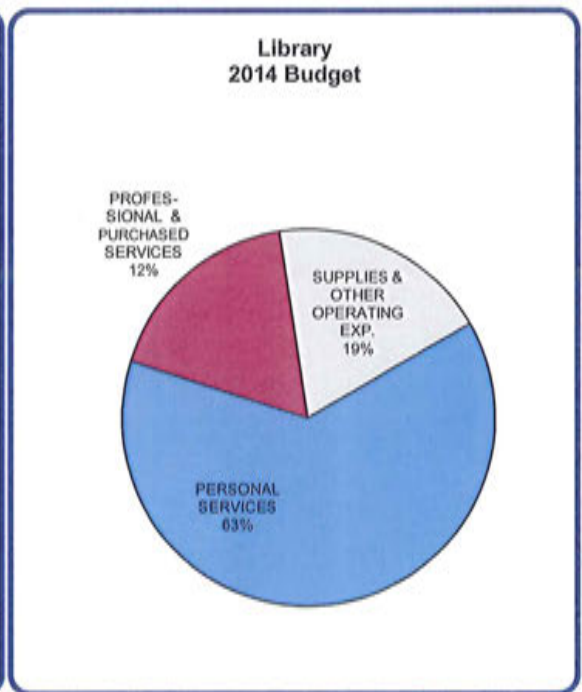
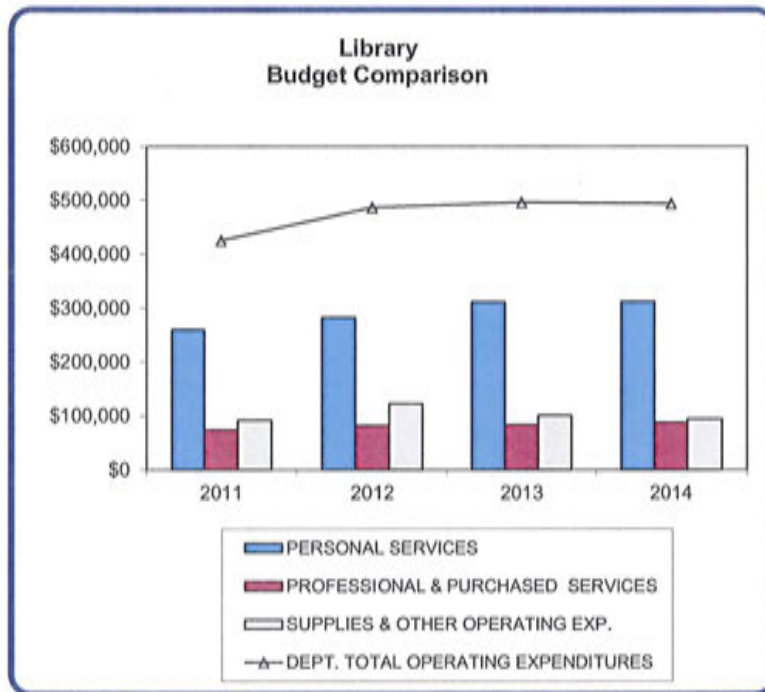
<u>Position</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Librarian	1.00	1.00	1.00
Assistant Librarian	1.00	1.00	1.00
Children's Librarian	1.00	1.00	1.00
Clerk	1.00	1.00	1.00
Part-Time Clerk	7.00	8.00	8.00
Part-Time Shelves	3.00	2.00	2.00
	<u>14.00</u>	<u>14.00</u>	<u>14.00</u>

DEPARTMENT:	LIBRARY
FUND: 003	DEPT NUMBER: 23

ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
PERSONAL SERVICES	\$260,001	\$282,524	\$311,645	\$312,440
PROFESSIONAL & PURCHASED SERVICES	\$73,784	\$81,478	\$83,690	\$87,510
SUPPLIES & OTHER OPERATING EXP.	\$91,688	\$122,886	\$101,040	\$94,180
DEPT. TOTAL OPERATING EXPENDITURES	\$425,473	\$486,888	\$496,375	\$494,130

DEPT. TOTAL OPERATING EXPENDITURES	\$425,473	\$486,888	\$496,375	\$494,130
CAPITAL	-\$26,740	\$0	\$0	\$0

TOTAL BUDGET FOR LIBRARY	\$398,733	\$486,888	\$496,375	\$494,130
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DEPARTMENT:

VOLUNTEER FIRE

FUND: 004

DEPT NUMBER: 24

PURPOSE:

To utilize in the most cost-effective manner possible its allocated tax dollars and contributions invested by the citizens to minimize the impact of fires, major disasters, emergencies on life safety and property.

MISSION STATEMENT

The Washington Volunteer Fire is determined to be the most innovative and effective Fire Department in the Country. To achieve this goal, it will be one customer-oriented organization, a culture in search of excellence and greatest cost-effectiveness in its delivery of fire prevention and protection, rescue services, property conservation, environmental protection and emergency management. Significant resources shall be devoted to maintaining the highest standards of performance within the realm of economic feasibility.

GOALS:

1. Emphasize "loss control" measures regarding personnel and assigned equipment to minimize losses associated with accidents.
2. Emphasize recruitment and retention to attract new members, both in the parent organization and the Explorer Post.

OBJECTIVES:

1. Continue efforts to further recruitment drives.
2. Continue to provide incentive for volunteer personnel through the V.A.E.R. program in an effort to reduce the personal expenses associated with being an active professional volunteer fire fighter.
3. Saves lives, property and money by building upon the fire prevention code enforcement successes currently achieved through the Property Maintenance Code Inspection program.
4. Work in concert with the city engineering department to adapt fire safe solar regulations.
5. Continue to follow through with plan approved by the Half-cent Sales Tax committee, including the purchase of a new Pumper 133.
6. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Hosted first Junior Fire Academy.
2. Completed construction of Phase II of the Training Center-Classroom and Storage Building.

PERFORMANCE MEASUREMENTS:

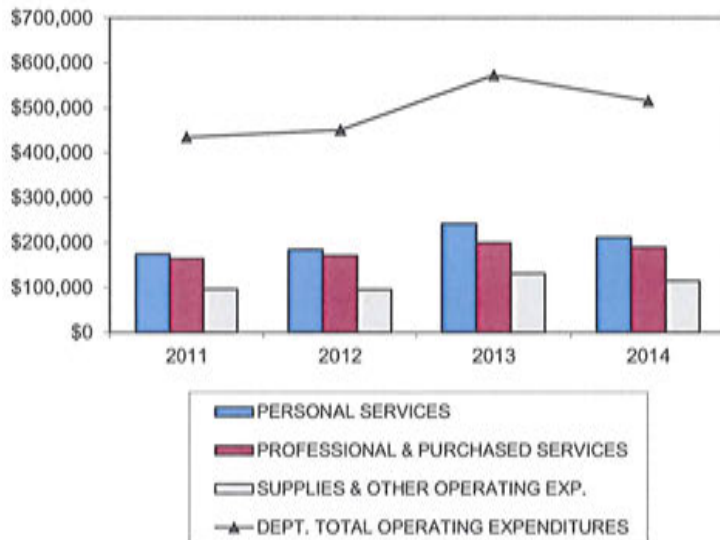
	2012	2013	2014 Est.	Target
Number of Calls	634	650	550	550
Average Response Time	5:01	5:03	5:00	5:00
Number of City Calls	421	325	441	441
Average Response Time	4:14	4:12	4:00	4:00
Number of Rural Calls	132	93	109	109
Average Response Time	7:20	7:45	6:56	6:56
Number of Incidents District 1	225	168	160	160
Average Response Time	3:47	4:22	4:00	4:00
Number of Incidents District 3	72	83	80	80
Average Response Time	4:06	3:46	4:00	4:00
Number of Incidents District 4	124	120	101	101
Average Response Time	4:49	5:10	5:00	5:00
Number of Incidents District 5	50	59	45	45
Average Response Time	9:40	7:02	7:00	7:00
Number of Incidents District 6	24	18	16	16
Average Response Time	6:55	8:45	6:30	6:30
Number of Incidents District 7	29	38	35	35
Average Response Time	5:21	5:00	5:20	5:20
Number of Incidents District 8	29	15	13	13
Average Response Time	7:26	7:30	7:30	7:30
Mutual Aid Received	21	25	15	15
Mutual Aid Given	82	78	80	80
Number of Personnel Response	5,979	5,700	5,300	5,300
Number of Hours on Scene	433.71	452.25	400.00	400.00
Average Firefighters per Incide	10	11	10	10
Still Alarms	474	455	350	350
First Alarms	63	53	45	45
Second Alarms	0	0	0	0
Third Alarms	0	0	0	0
Special Assignments	97	102	85	85
Auto Accidents	100	95	80	80
Extrications	9	11	10	10
Hazardous Materials Incidents	93	96	85	85
Structure Fires	16	18	15	15
Water Rescues	9	10	8	8

STAFFING/FTE's:

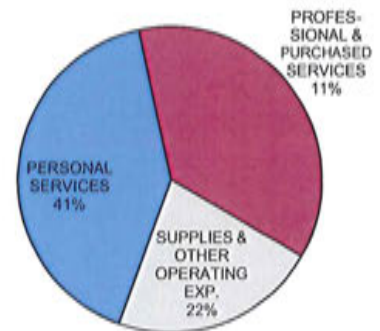
Position	2012	2013	2014
Fire Chief	0.50	0.50	0.50
Secretary	1.00	1.00	1.00
Custodian	0.50	0.50	0.50
Painter	0.00	0.00	0.50
Volunteer Fire Fighters	71.00	71.00	71.00
	73.25	73.25	73.75

DEPARTMENT: VOLUNTEER FIRE				
FUND: 004		DEPT NUMBER: 24		
ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
PERSONAL SERVICES	\$174,588	\$184,447	\$241,915	\$211,705
PROFESSIONAL & PURCHASED SERVICES	\$164,037	\$170,873	\$199,140	\$189,160
SUPPLIES & OTHER OPERATING EXP.	\$96,005	\$95,270	\$131,025	\$114,700
DEPT. TOTAL OPERATING EXPENDITURES	\$434,630	\$450,590	\$572,080	\$515,565
DEPT. TOTAL OPERATING EXPENDITURES	\$434,630	\$450,590	\$572,080	\$515,565
CAPITAL	\$25,865	\$38,266	\$18,000	\$24,000
TOTAL BUDGET FOR VOLUNTEER FIRE	\$460,496	\$488,856	\$590,080	\$539,565

Volunteer Fire Budget Comparison



Volunteer Fire 2014 Budget



CAPITAL PROJECT FUNDS-COMBINED

CITY OF WASHINGTON, MISSOURI
 CAPITAL PROJECT FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

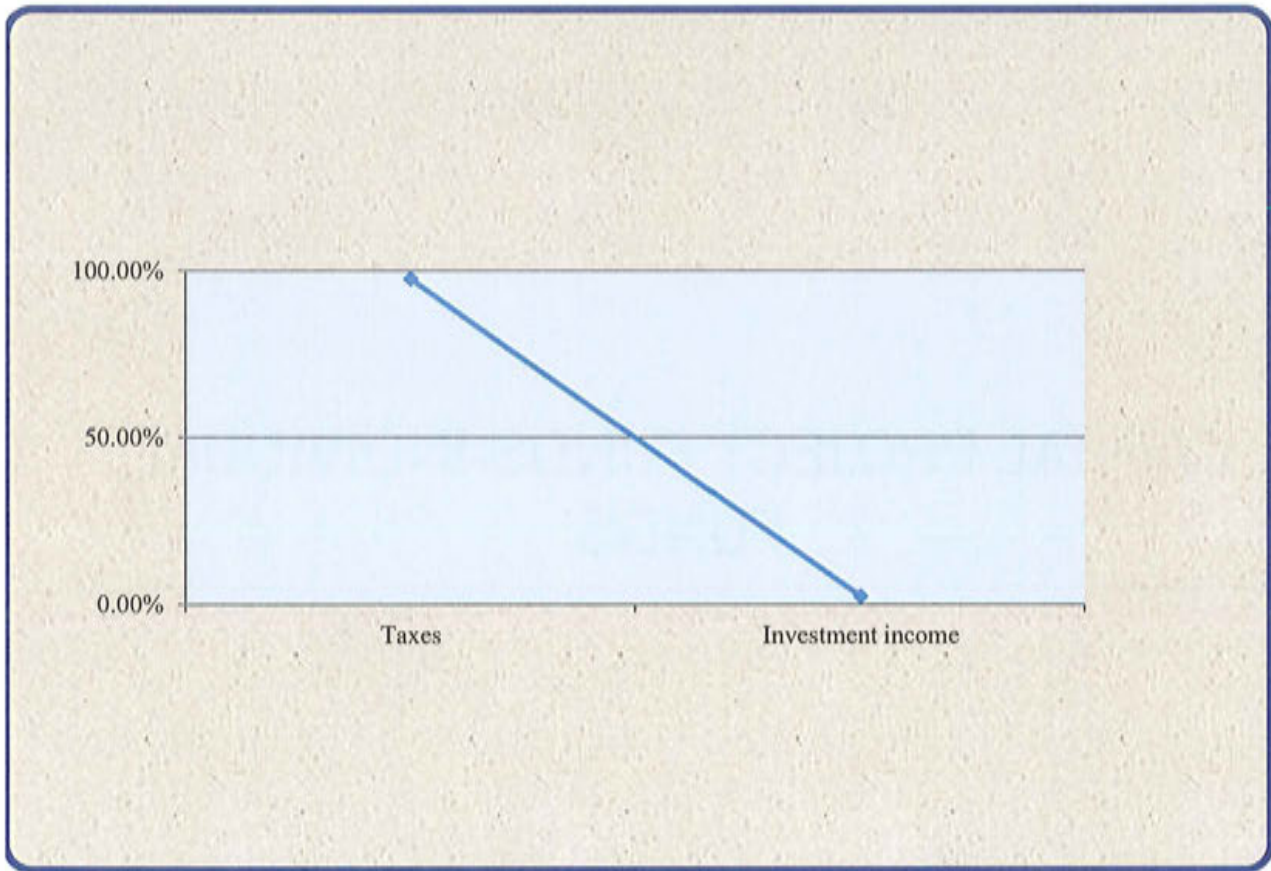
	Storm Water Improvement	Vehicle & Equipment Replacement	Capital Improvement Sales Tax	Transportation Sales Tax	2014 Projected Budget	2013 Final Budget	2013 Estimated Actual
REVENUES							
Taxes	\$ 400,000	\$ -	\$ 1,807,500	\$ 2,422,500	\$ 4,630,000	\$ 4,571,240	\$ 4,781,750
Intergovernmental	-	-	234,470	1,180,000	1,414,470	2,164,305	1,650,000
Charges for services	500	-	-	-	500	-	500
Investment income	10,000	8,000	8,500	8,000	34,500	65,000	30,500
Donations	-	-	110,000	-	110,000	50,000	95,000
TOTAL REVENUES	410,500	8,000	2,160,470	3,610,500	6,189,470	6,850,545	6,557,750
EXPENDITURES							
Capital outlay	100,000	783,415	2,344,510	3,400,000	6,627,925	10,071,495	10,071,495
TOTAL EXPENDITURES	100,000	783,415	2,344,510	3,400,000	6,627,925	10,071,495	\$ 10,071,495
REVENUES OVER (UNDER) EXPENDITURES	310,500	(775,415)	(184,040)	210,500	(438,455)	(3,220,950)	(3,513,745)
OTHER FINANCING SOURCES (USES)							
Sale of capital assets	-	10,000	-	-	10,000	10,000	10,000
Transfers in	-	225,000	-	-	225,000	100,000	100,000
Transfers out	-	-	(992,790)	(1,503,710)	(2,496,500)	(2,573,600)	(2,503,600)
TOTAL OTHER FINANCING SOURCES (USES)	-	235,000	(992,790)	(1,503,710)	(2,261,500)	(2,463,600)	\$ (2,393,600)
NET CHANGE IN FUND BLANCE	310,500	(540,415)	(1,176,830)	(1,293,210)	(2,699,955)	\$ (5,684,550)	\$ (5,907,345)
FUND BALANCES, OCTOBER 1,							
Storm Water Fund	3,333,270	-	-	-	3,333,270		
Vehicle & Equipment Replacement Fund	-	2,379,030	-	-	2,379,030		
Capital Improvement Sales Tax Fund	-	-	3,780,740	-	3,780,740		
Transportation Sales Tax Fund	-	-	-	4,257,760	4,257,760		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2014	\$ 3,643,770	\$ 1,838,615	\$ 2,603,910	\$ 2,964,550	\$ 11,050,845		

CAPITAL PROJECT FUNDS-INDIVIDUAL
FUNDS

City of Washington

Storm Water Improvement

Fund Revenues



Revenue	Original Budget 2014	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)
Taxes	\$400,500	97.56%	\$75,500	23.23%
Investment income	10,000	2.44%	(5,000)	-33.33%
Total Revenue	\$410,500	100.00%	\$ 70,500	20.74%

DEPARTMENT:	STORM WATER IMPROVEMENT
FUND: 250	

PURPOSE:

To provide minimum standards, controls and criteria for storm water management. The principal design consideration is to minimize the harmful physical and economic effects of erosion, sedimentation and flooding from storm water runoff. This is to be accomplished through the requirement of special measures to mitigate erosion both during and after construction, the detention and controlled discharge of the differential runoff from the development, and a well designed storm water conveyance system.

GOALS:

1. Assess stormwater inlets throughout town for potential reconstruction and/or replacement.

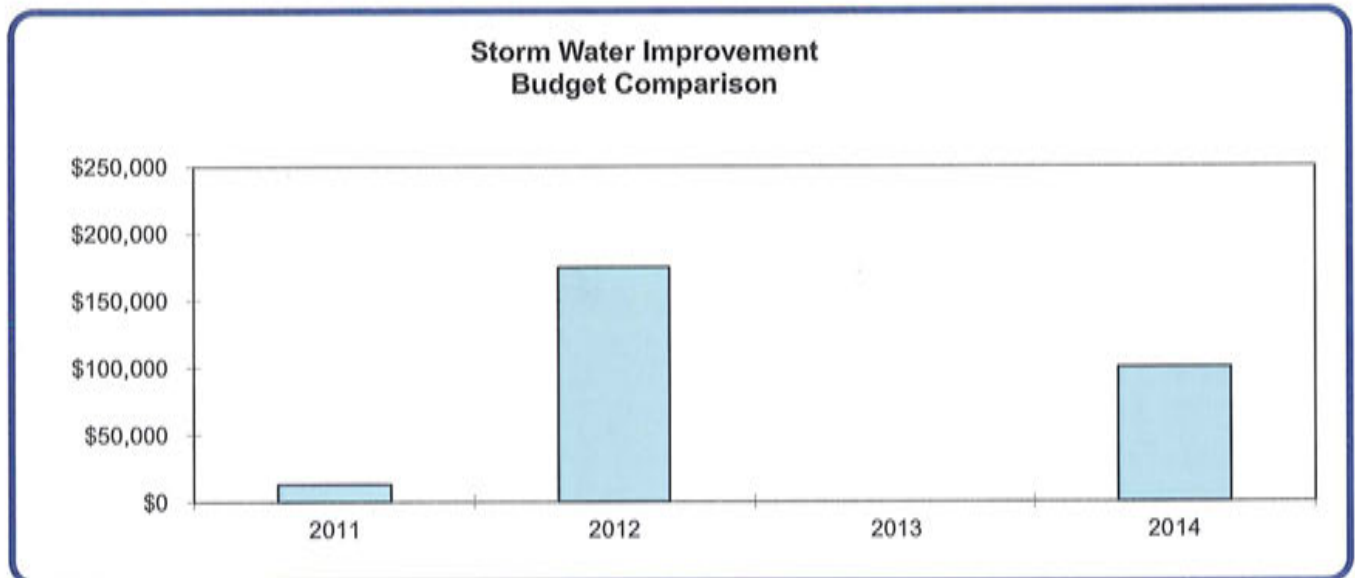
OBJECTIVES:

1. Provide best management practices for stormwater runoff.
2. Utilize city stormwater funds for improvements to the city's stormwater system.
3. Hire and work with engineering firm to evaluate stormwater issues specifically regarding back flow issues and reimbursement program.
4. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS

1. Hired a firm to complete a stormwater study and address various stormwater issues.

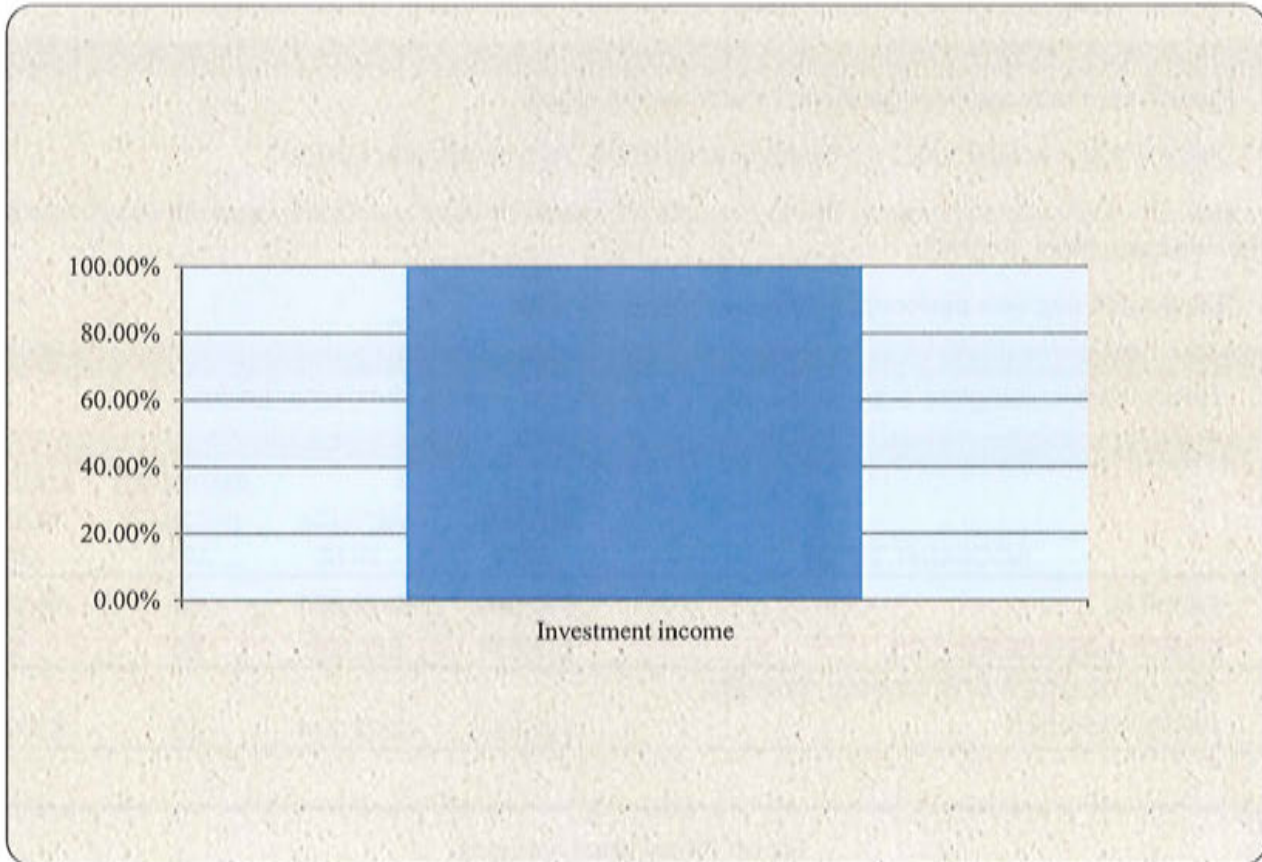
ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
CAPITAL	\$12,969	\$174,621	\$0	\$100,000
PURCHASED SERVICES	\$39,274	\$47,623	\$0	\$0
TOTAL BUDGET FOR STORM WATER IMPROVEMENT	\$52,244	\$222,244	\$0	\$100,000



City of Washington

Vehicle & Equipment Replacement

Fund Revenue



Revenue	Original Budget 2014	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)
Investment income	\$8,000	100.00%	(\$2,000)	-20.00%
Total Revenue	\$8,000	100.00%	(\$2,000)	-20.00%
Other Financing Sources	\$ 235,000			

DEPARTMENT:	VEHICLE & EQUIPMENT REPLACEMENT
FUND: 010	

PURPOSE:

Ordinance No. 9763 established a Vehicle and Equipment Replacement Fund for the purpose of accumulating resources and to account for the acquisition of vehicle and equipment required to maintain level of services and programs to the citizens of the City. Funding for this fund is through annual appropriation from the General Fund equivalent to the annual depreciation of governmental vehicles and machinery & equipment.

GOALS:

1. Provide information and assist the City Council in formulating and establishing City policies.
2. Continue efforts in overseeing efficient use of City assets.

OBJECTIVES:

1. Ensure the availability of resources for the future replacement of vehicles and equipment.
2. Provide City Departments with vehicles and equipment that will enable them to provide effective & efficient services to the city's residents.
3. Review and evaluate performance measurements annually.

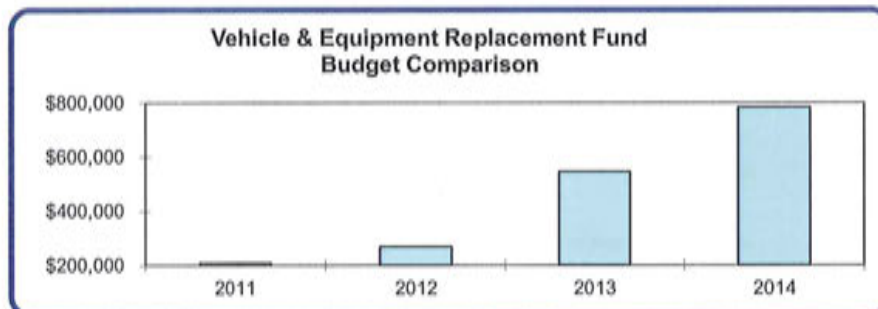
PRIOR YEAR ACCOMPLISHMENTS:

1. Purchased 3 new police vehicles to maintain healthy fleet rotation.
2. Purchased new mower for the Parks Department.

PERFORMANCE MEASUREMENTS:

Description		2011	2012	2013	2014 Est.	Target
Vehicle Repair & Maintenance	Police	15,885	23,465	19,915	20,000	20,000
	Engineering	1,960	2,210	4,340	1,500	1,500
	Street	18,920	29,540	46,775	30,000	30,000
	Park	7,895	11,795	13,830	10,000	10,000
Vehicles per Fleet	Police	31	31	31	31	31
	Engineering	6	6	6	6	6
	Street	26	26	26	26	26
	Park	17	17	17	17	17
Vehicles Replaced	Police	3	3	3	3	3
	Engineering	0	0	0	3	3
	Street	0	0	0	2	2
	Park	1	0	0	3	3
Equipment Repair & Maintenance	Police	19,005	25,100	11,120	13,000	13,000
	Engineering	430	1,980	125	500	500
	Street	16,040	13,585	14,870	15,000	15,000
	Park	20,360	19,445	13,495	15,000	15,000

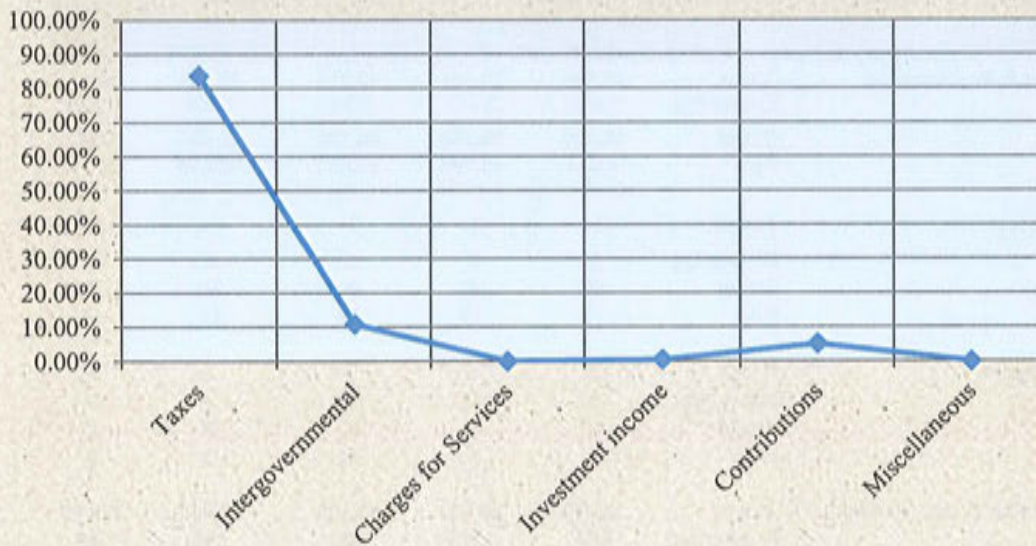
ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
CAPITAL	\$209,259	\$268,790	\$545,500	\$783,415
TOTAL BUDGET FOR VEHICLE & EQUIPMENT REPLACEMENT FUND	\$209,259	\$268,790	\$545,500	\$783,415
OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0



City of Washington

Capital Improvement Sales Tax

Fund Revenue



Revenue	Original Budget 2014	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)
Taxes	\$1,807,500	83.66%	(\$12,500)	-0.69%
Intergovernmental	234,470	10.85%	(15,530)	-6.21%
Charges for Services	-	0.00%	-	0.00%
Investment income	8,500	0.39%	(11,500)	-57.50%
Contributions	110,000	5.09%	60,000	120.00%
Miscellaneous	-	0.00%	-	0.00%
	<u>\$2,160,470</u>	<u>100.00%</u>	<u>\$20,470</u>	<u>0.96%</u>
Other Financing Sources	\$ -			

DEPARTMENT:	CAPITAL IMPROVEMENT SALES TAX
FUND: 260	

PURPOSE:

Ordinance No. 6620 established a special trust fund for the deposit of all moneys collected in the City of Washington, Missouri from a one-half (1/2) of one percent (1%) sales tax for capital improvements.

GOALS:

1. Meet debt service requirements.
2. Budget and plan for new projects included in the capital improvement sale tax renewal plan expiring in June 2018.

OBJECTIVES:

1. Construct or purchase various improvements listed in the long-range capital improvement plan.
2. Review and evaluate performance measurements annually.

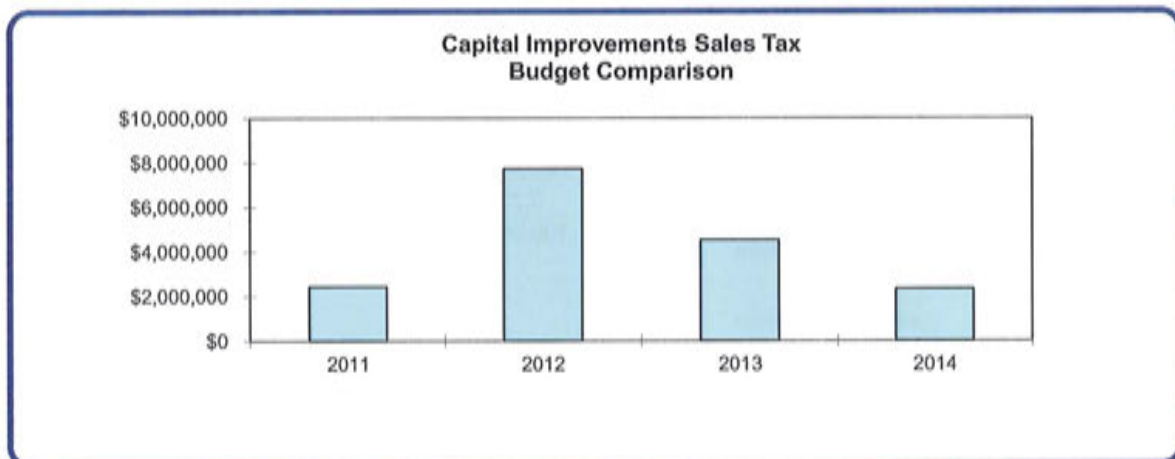
PRIOR YEAR ACCOMPLISHMENTS:

1. Debt service requirements met.
2. Fire training center, skate park and team track projects were completed.
3. Major repairs to Leisure Pool were done. In addition, a splash park was added.
4. Communication towers were updated with new radio transmitters with voting modules.

PERFORMANCE MEASUREMENTS:

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014 Est.</u>
Percent of Projects Complete	10%	30%	51%	72%

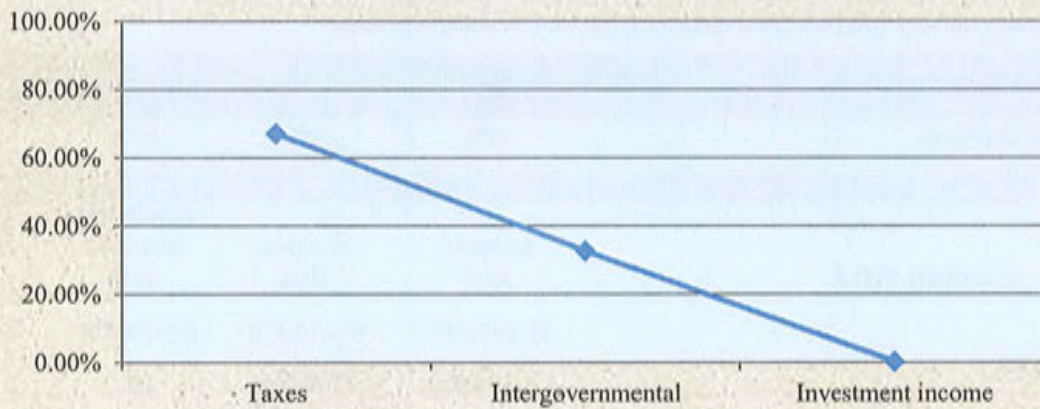
ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
CAPITAL	\$2,248,549	\$7,619,473	\$4,529,910	\$2,344,510
PURCHASED SERVICES	\$129,948	\$116,549	\$0	\$0
SUPPLIES	\$57,327	\$0	\$0	\$0
DEBT SERVICE	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR CAPITAL IMPROVEMENT SALES TAX	\$2,435,824	\$7,736,022	\$4,529,910	\$2,344,510
OTHER FINANCING USES	\$457,300	\$973,715	\$4,504,375	\$992,790



City of Washington

Transportation Sales Tax

Fund Revenue



Revenue	Original Budget 2014	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)
Taxes	\$2,422,500	67.10%	\$602,500	33.10%
Intergovernmental	1,180,000	32.68%	(1,590,545)	-57.41%
Investment income	8,000	0.22%	(12,000)	-60.00%
Total Revenue	\$3,610,500	100.00%	\$ (1,000,045)	-21.69%
Other Financing Sources	\$ -			

DEPARTMENT:	TRANSPORTATION SALES TAX
FUND: 261	

PURPOSE:

Ordinance No. 9713 established a one-half (1/2) of one percent (1%) sales tax for transportation purposes passed by voters in April 5, 2005 with an ending date of June 30, 2030. All moneys received by the City of Washington, Missouri from the tax authorized shall be deposited in a special trust fund.

GOALS:

1. Provide efficient use of sales tax monies by meeting the existing transportation needs of the City.
2. Meet debt service requirements.

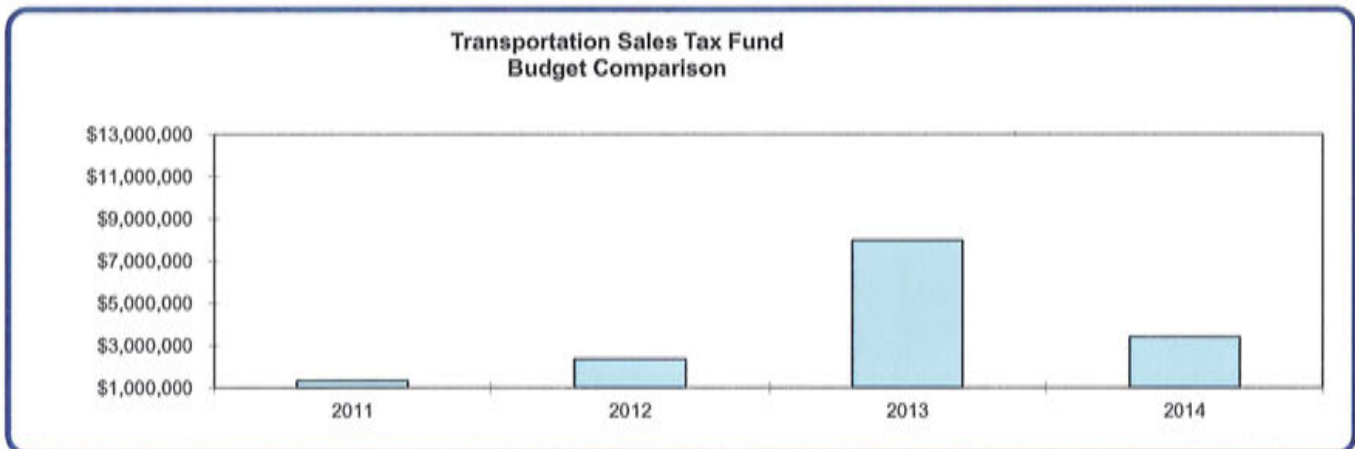
OBJECTIVES:

1. Jefferson Street Bridge Replacement.
2. Nova Chips and Asphalt Overlays.
3. Sidewalk Improvements.
4. Stafford Street and Fourteenth Street.
5. Lafayette Street Railroad Crossing.
6. Fifth Street Bridge Repair.
7. Camp Street Bridge.
8. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Fourteenth Street Bridge
2. Nova Chip
3. Sidewalk
4. Highway 100 Widening
5. Highway 100 Enhancements
6. Airport Hanger Enhancements
7. Multi Surfacing (Lexington, Wenona, Washington Heights Drive etc.)

ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
CAPITAL	\$1,318,194	\$2,349,881	\$7,972,995	\$3,400,000
PURCHASED SERVICES	\$18,827	\$1,200	\$0	\$0
TOTAL BUDGET FOR TRANSPORTATION SALES TAX FUND	\$1,337,021	\$2,351,081	\$7,972,995	\$3,400,000
OTHER FINANCING SOURCES	\$1,405,500	\$1,695,270	\$1,582,720	\$1,503,710



ENTERPRISE FUNDS-COMBINED

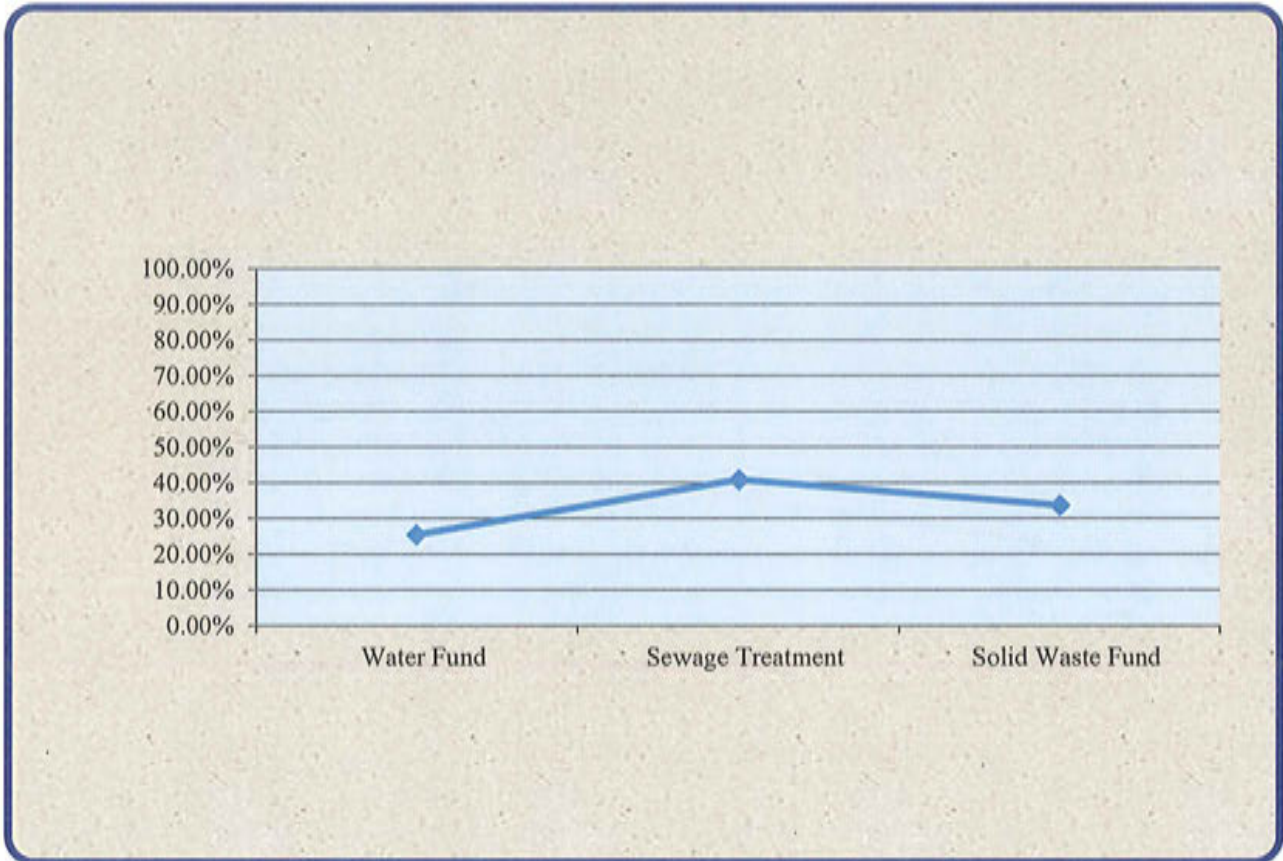
CITY OF WASHINGTON, MISSOURI
ENTERPRISE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Water	Sewage Treatment	Solid Waste	2014 Projected Budget	2013 Final Budget	2013 Estimated Actual
OPERATING REVENUES	\$ 1,678,790	\$ 2,695,600	\$ 2,223,650	\$ 6,598,040	\$ 6,562,760	\$ 6,144,135
OPERATING EXPENSES						
Personal services	502,235	374,160	712,860	1,589,255	1,569,960	1,487,010
Operation & maintenance	704,520	774,135	1,532,630	3,011,285	3,016,985	2,677,255
Small tools/ equipment/fixtures	13,510	13,850	1,600	28,960	39,570	36,100
Depreciation expense	240,000	1,145,000	246,000	1,631,000	1,640,500	1,640,000
OPERATING EXPENSES	\$ 1,460,265	\$ 2,307,145	\$ 2,493,090	\$ 6,260,500	\$ 6,267,015	\$ 5,840,365
OPERATING INCOME (LOSS)	218,525	388,455	(269,440)	337,540	295,745	303,770
NONOPERATING REVENUES (EXPENSES)						
Investment income	6,000	549,400	10,000	565,400	570,400	569,360
Miscellaneous	61,120	6,000	15,000	82,120	36,000	40,000
Interest and fiscal charges	-	(815,015)	-	(815,015)	(861,315)	(861,315)
Principal - debt service	-	(895,000)	-	(895,000)	(880,000)	(880,000)
Capital outlay	(325,000)	(200,000)	(315,000)	(840,000)	(731,500)	(510,500)
TOTAL NONOPERATING REVENUES (EXPENSES)	(257,880)	(1,354,615)	(290,000)	(1,902,495)	(1,866,415)	(1,642,455)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS OUT	(39,355)	(966,160)	(559,440)	(1,564,955)	(1,570,670)	(1,338,685)
TRANSFERS						
Transfers out	(204,900)	-	-	(204,900)	(206,600)	(206,600)
TOTAL TRANSFERS	(204,900)	-	-	(204,900)	(206,600)	(206,600)
CHANGE IN NET ASSETS	(244,255)	(966,160)	(559,440)	(1,769,855)	\$ (1,777,270)	\$ (1,545,285)
FUND BALANCES, OCTOBER 1:						
Water Fund	6,646,940	-	-	6,646,940		
Sewage Treatment Fund	-	10,819,370	-	10,819,370		
Solid Waste Fund	-	-	2,614,460	2,614,460		
Estimated Fund Balance before adjustments	6,402,685	9,853,210	2,055,020	18,310,915		
Adjustments for:						
Capital Outlay	325,000	200,000	315,000	840,000		
Debt Service - Principal	-	895,000	-	895,000		
Subtotal	6,727,685	10,948,210	2,370,020	20,045,915		
Less: Invested in capital assets, net of related debt						
Water Fund	(6,015,050)	-	-	(6,015,050)		
Sewage Treatment Fund	-	(10,483,180)	-	(10,483,180)		
Solid Waste Fund	-	-	1,814,450	1,814,450		
Less: Funding Requirements						
25% Fund Balance, committed for operations	(365,100)	(576,800)	(623,300)	(1,565,200)		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2014	\$ 347,535	\$ (111,770)	\$ 3,561,170	\$ 3,796,935		

City of Washington

Enterprise Funds

Operating Revenue by Fund

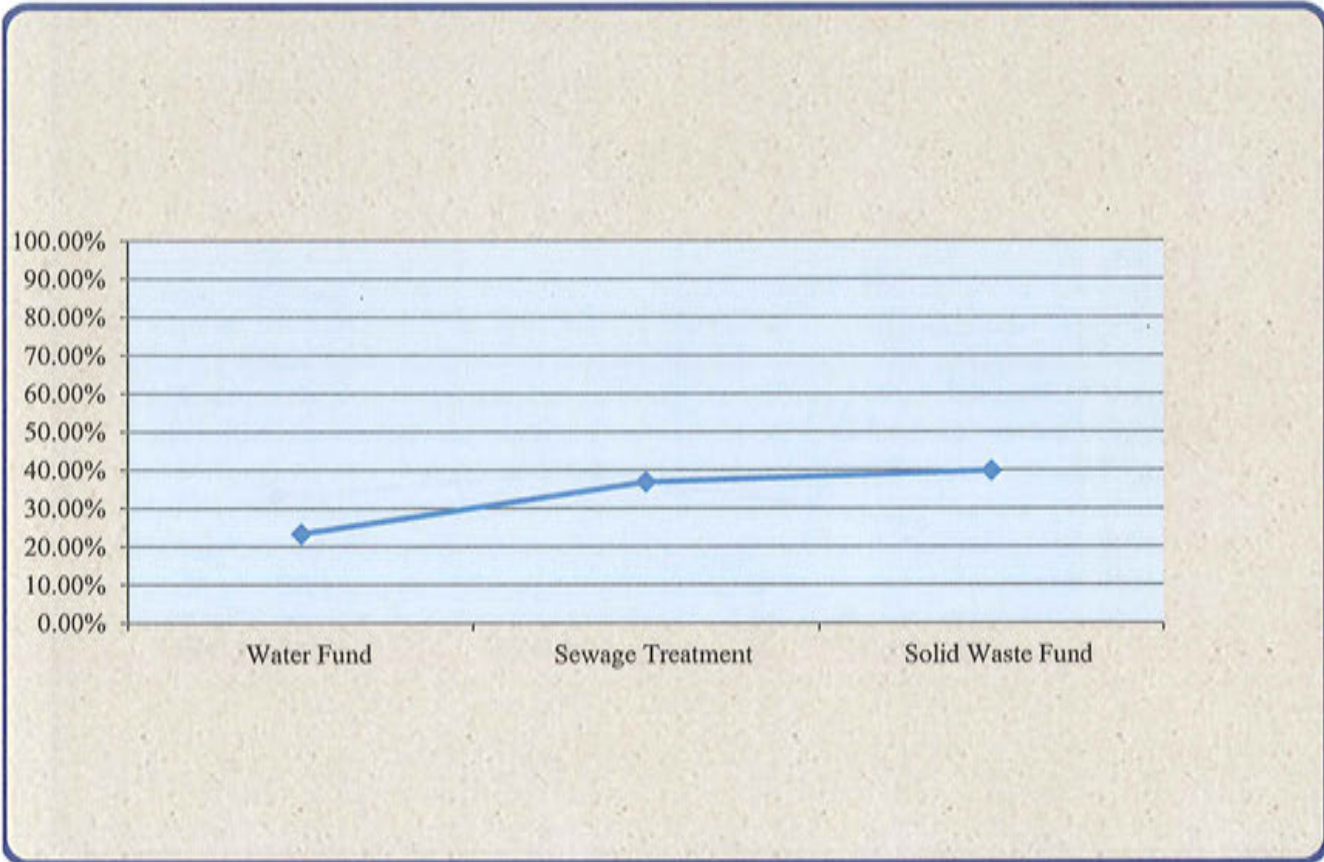


<u>Operating Revenue</u>	<u>Original Budget 2014</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) previous year</u>	<u>Percent of Increase/ (Decrease)</u>
Water Fund	\$1,678,790	25.44%	\$156,880	10.31%
Sewage Treatment	2,695,600	40.85%	(29,400)	-1.08%
Solid Waste	2,223,650	33.70%	(89,200)	-3.86%
Total Operating Revenue	<u>\$6,598,040</u>	100.00%	<u>\$38,280</u>	0.58%
Other Financing Sources	<u>\$ -</u>			

City of Washington

Enterprise Fund

Operating Expenses by Fund



<u>Operating Expenses</u>	<u>Original Budget 2014</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) previous year</u>	<u>Percent of Increase/ (Decrease)</u>
Water Fund	\$1,460,265	23.33%	(\$73,050)	-4.76%
Sewage Treatment	2,307,145	36.85%	155	0.01%
Solid Waste	2,493,090	39.82%	65,340	2.69%
Total Operating Expenses	\$6,260,500	100.00%	(\$7,555)	-0.12%
Other Financing Uses	-			

ENTERPRISE FUNDS-INDIVIDUAL FUNDS

DEPARTMENT:	WATER
FUND: 400	DEPT NUMBER: 35

PURPOSE:

To supply all residential, commercial, and industrial properties within the City of Washington with a safe, high quality, and abundant supply of water that meets not only domestic but also fire protections needs.

GOALS:

1. To provide clean and safe drinking water.
2. Provide adequate fire protection.
3. Ensure that the Water System continues to meet all Federal and State regulations.
4. Properly maintain the water system which includes nine wells and 3 elevated storage tanks.

OBJECTIVES:

1. Finalize the Automatic Meter Reading Project and set up leak detection parameters.
Perform a hydraulic study on the water system to aid in future development and water system upgrade decisions.
2. Continue hydrant replacement maintenance and flushing program.
3. Replace water line in Locust Street between Eighth Street & Eleventh Street.
4. To improve service by completion of necessary construction of water mains to serve new areas as well as replacement of old small diameter mains in existing residential neighborhoods.
5. Paint Clay Street Water Tank.
6. Review of water systems need and monitor water rates and implement any rate increases as deemed necessary
7. Continue to work as a Public Works Department while working cooperatively with the Street, Wastewater, and Park Departments.
8. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Majority of meter change outs were performed for the Automatic Meter Reading Project throughout the system.
2. Maintained tightened control over material inventory and overtime personnel cost.
3. Completed the upgrade of the Water Control System.
4. Purchased a new Bobcat T650 Compact Track Loader.

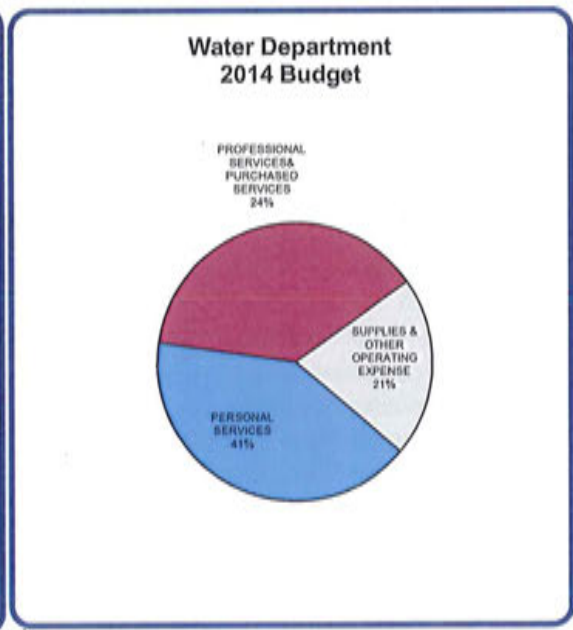
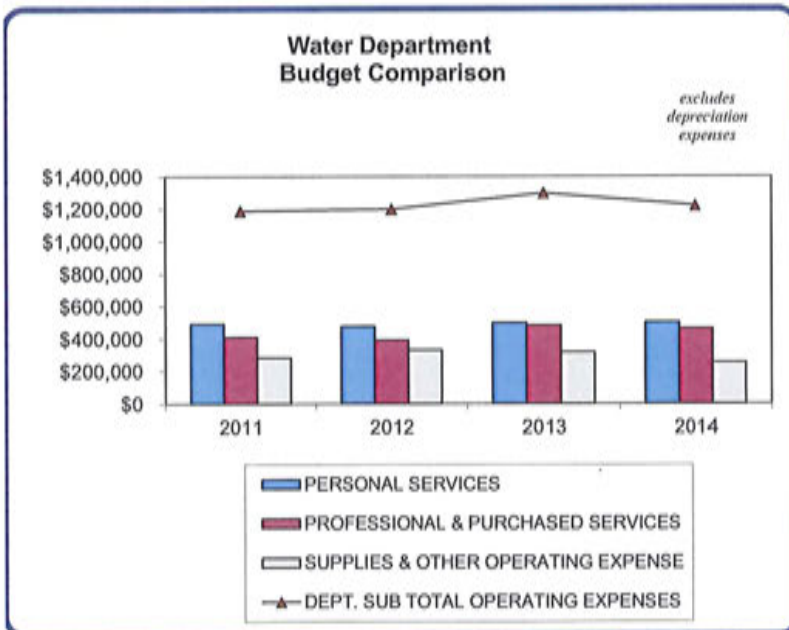
PERFORMANCE MEASUREMENTS:

<u>Description</u>	<u>2012</u>	<u>2013</u>	<u>2014 Est.</u>	<u>Target</u>
New Meters Issued	48	31	31	31
New Meters Issued (Irrigation)	1	6	6	6
Meters Replaced	6753	12	12	12
Locates performed	1415	1667	1667	1667
Work Orders Completed	396	226	226	226
Water Tap Permits Issued	15	17	17	17

DEPARTMENT:	WATER
FUND: 400	DEPT NUMBER: 35

Position	STAFFING/FTE's:		
	2012	2013	2014
Water & Wastewater Superintendent	0.50	0.50	0.50
Water Foreman	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00
Truck Driver	1.00	1.00	1.00
Lead Laborer	2.00	1.00	1.00
Meter Reader	1.00	1.00	1.00
Secretary	0.50	0.50	0.50
Clerk	0.50	0.50	0.50
	7.50	6.50	6.50

ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
PERSONAL SERVICES	\$493,332	\$476,086	\$499,080	\$502,235
PROFESSIONAL & PURCHASED SERVICES	\$410,231	\$392,994	\$482,670	\$463,020
SUPPLIES & OTHER OPERATING EXPENSE	\$283,068	\$330,162	\$316,565	\$255,010
DEPT. SUB TOTAL OPERATING EXPENSES	\$1,186,631	\$1,199,242	\$1,298,315	\$1,220,265
DEPRECIATION	\$245,529	\$240,081	\$235,000	\$240,000
DEPT. TOTAL OPERATING EXPENSES	\$1,432,160	\$1,439,323	\$1,533,315	\$1,460,265
CAPITAL	\$0	(\$15,725)	\$260,000	\$325,000
DEBT SERVICE	\$0	\$20,930	\$0	\$0
TOTAL BUDGET FOR WATER FUND	\$1,432,160	\$1,444,528	\$1,793,315	\$1,785,265
OTHER FINANCING USES	\$ -	\$ 30,000	\$ 206,600	\$ 204,900



DEPARTMENT:	SEWAGE TREATMENT
FUND: 410	DEPT NUMBER: 36

PURPOSE:

To accept all sanitary sewer waste generated by the City of Washington and to properly treat and discharge the same in a manner which will meet all Local, State and Federal regulations.

GOALS:

1. Continue to provide dependable infrastructure for the collection and treatment of the wastewater system.
2. Address areas within the collection system regarding inflow and infiltration.
3. Continue to comply with all Federal and State regulations.

OBJECTIVES:

1. Continue implementation of changes and improvements as necessary as recommended in the Jacob's long-range sewer system study.
2. Continue to renovate the existing distribution failures by excavating, replacing, and slip-lining infiltration problem areas.
3. Evaluate wastewater system operations and implement sewer rate increases as necessary.
4. Continue Sewer Distribution maintenance Program - cleaning, jetting and inspections.
5. Replace pumps in West End Lift Stations.
6. Continue to work as a Public Works Department while working cooperatively with the Street, Water, Wastewater, and Parks Departments.
7. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Repalced pumps in West Main Lift Station.
2. Perormed extensive odor monitoring of the wastewater collection system and at the wastewater
3. Purchased 2012 Chevy Colorado Crew Cab truck.

PERFORMANCE MEASUREMENTS:

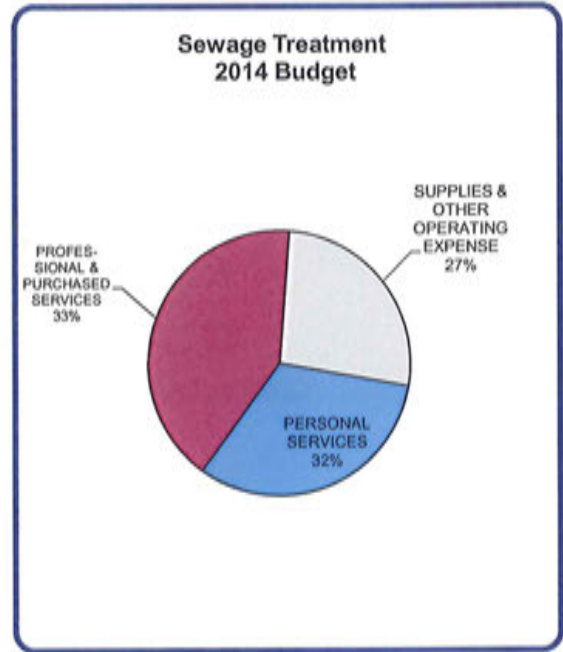
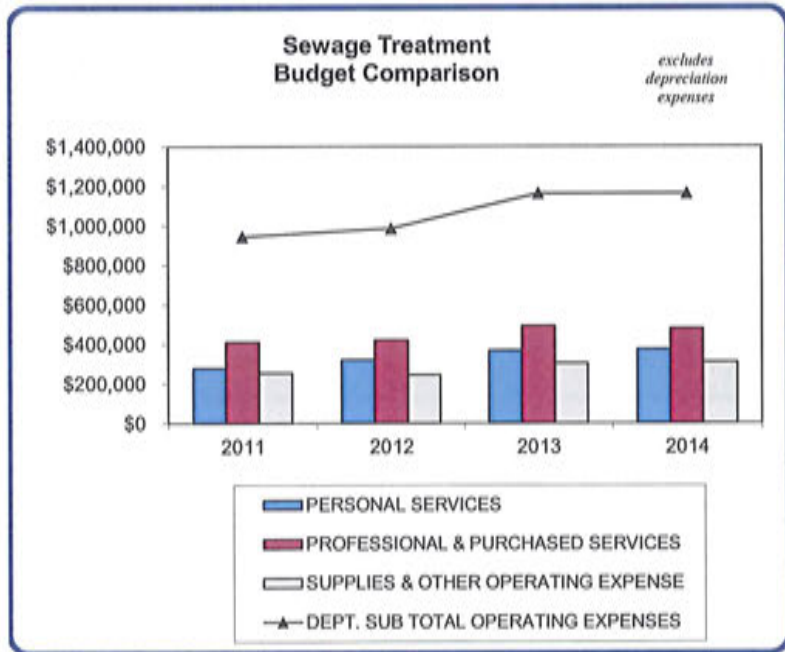
<u>Description</u>	<u>2012</u>	<u>2013</u>	<u>2014 Est</u>	<u>Target</u>
Locates Performed	1415	1667	1667	1667
Work Orders Completed	26	29	29	29
Sewer Routine Reports	397	472	472	472

STAFFING/FTE's:

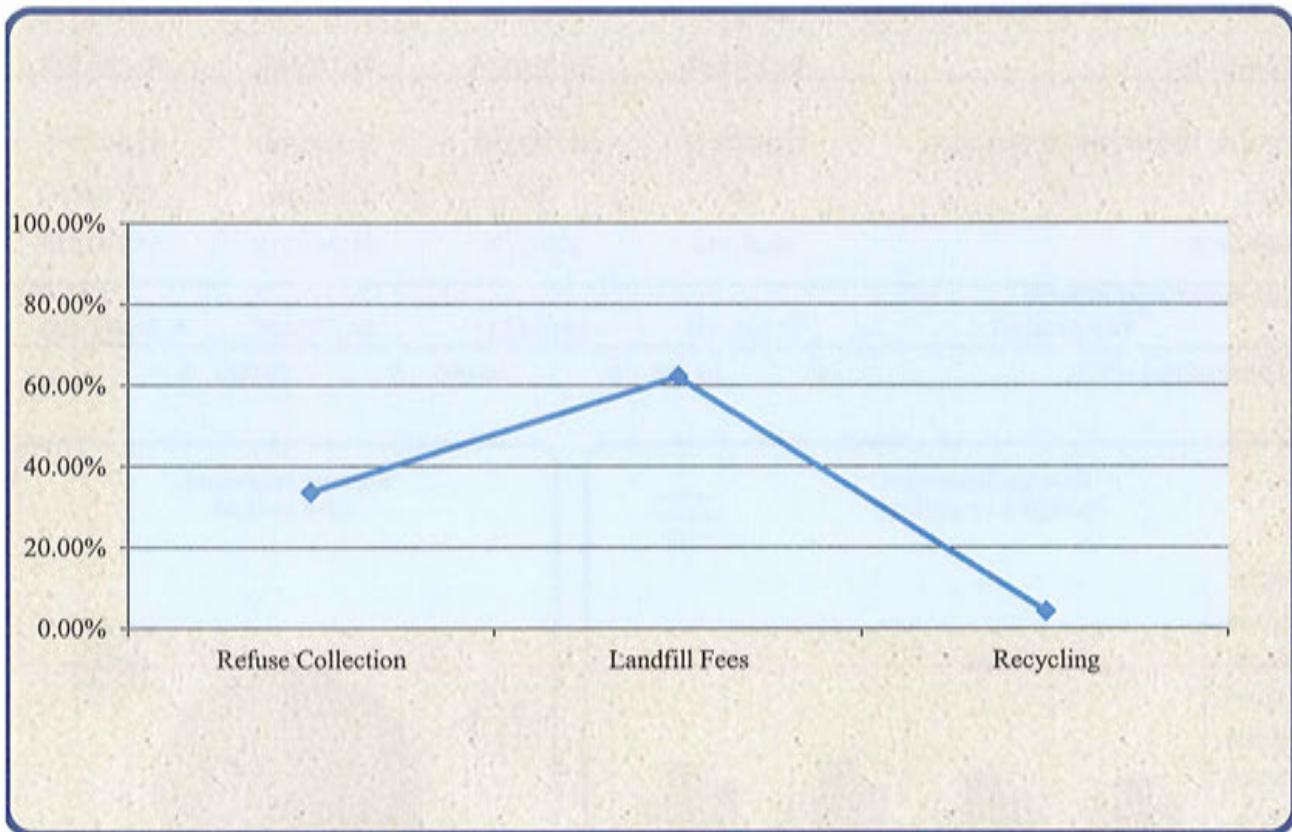
<u>Position</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Water & Wastewater Superintendent	0.50	0.50	0.50
Wastewater Treatment Plant Operator III	1.00	1.00	1.00
Lab Technician	1.00	1.00	1.00
Wastewater Foreman	1.00	1.00	1.00
Wastewater Plant Operator II/Mechanic	1.00	1.00	1.00
Wastewater Plan Operator I	3.00	2.00	2.00
Permanent Part-time Laborer	1.00	1.00	1.00
Secretary	0.50	0.50	0.50
Clerk	0.50	0.50	0.50
	<u>9.50</u>	<u>8.50</u>	<u>8.50</u>

DEPARTMENT:	SEWAGE TREATMENT
FUND: 410	DEPT NUMBER: 36

ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
PERSONAL SERVICES	\$277,948	\$320,106	\$366,840	\$374,160
PROFESSIONAL & PURCHASED SERVICES	\$410,769	\$420,303	\$491,750	\$479,185
SUPPLIES & OTHER OPERATING EXPENSE	\$254,860	\$245,349	\$303,400	\$308,800
DEPT. SUB TOTAL OPERATING EXPENSES	\$943,577	\$985,758	\$1,161,990	\$1,162,145
DEPRECIATION	\$1,154,835	\$1,161,474	\$1,145,000	\$1,145,000
DEPT. TOTAL OPERATING EXPENSES	\$2,098,412	\$2,147,232	\$2,306,990	\$2,307,145
CAPITAL	\$0	\$0	\$200,000	\$200,000
DEBT SERVICE	\$929,610	\$887,579	\$1,741,315	\$1,710,015
TOTAL BUDGET FOR SEWER TREATMENT	\$3,028,021	\$3,034,811	\$4,248,305	\$4,217,160
OTHER FINANCING USES	\$ 23,325	\$ 30,000	\$ 25,000	\$ -



City of Washington Solid Waste Fund Operating Revenue by Fund

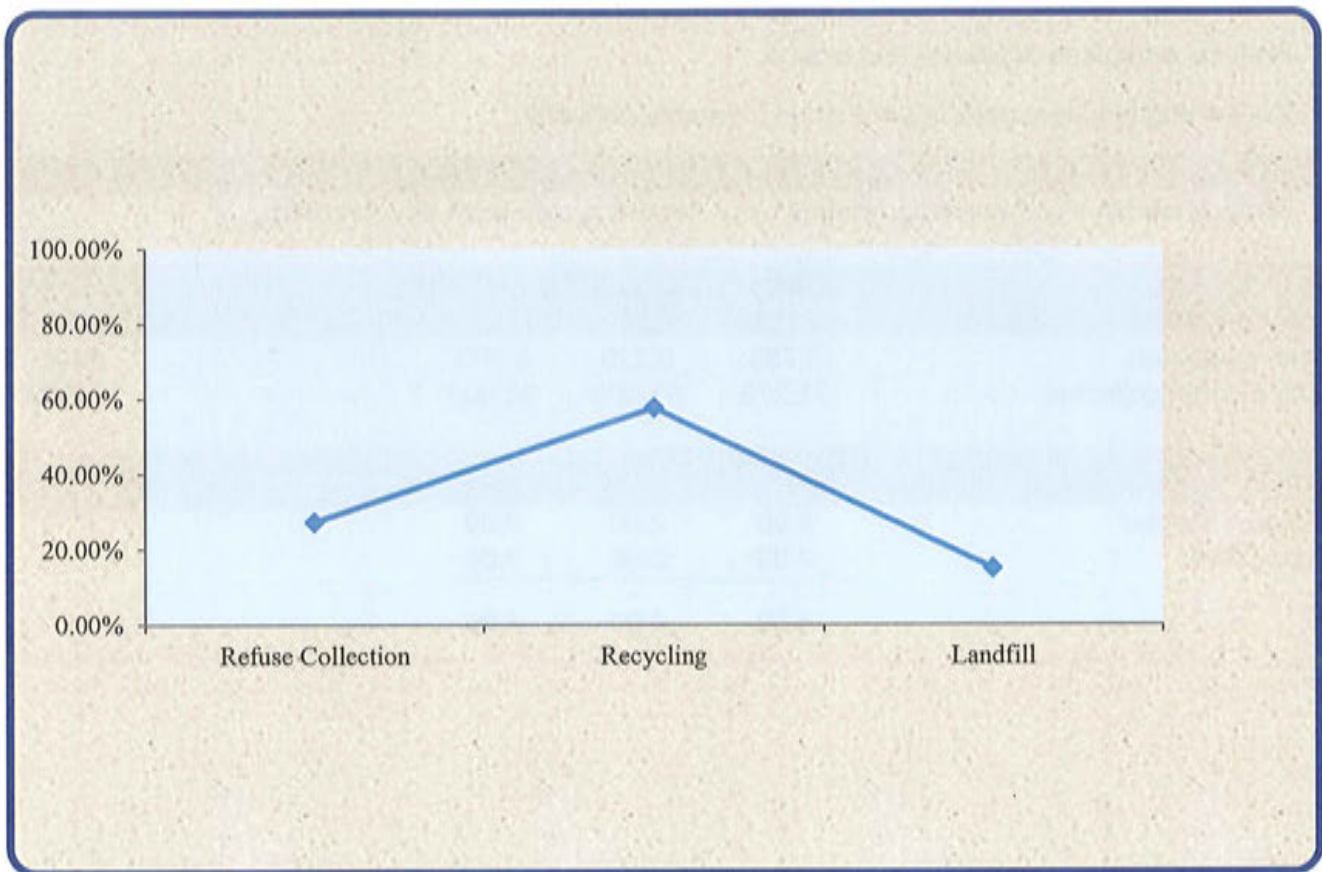


<u>Operating Revenue</u>	<u>Original Budget 2014</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) previous year</u>	<u>Percent of Increase/ (Decrease)</u>
Refuse Collection	\$752,150	33.61%	\$70,800	10.39%
Landfill	1,391,000	62.15%	(160,000)	-10.32%
Recycling	95,000	4.24%	15,000	18.75%
Total Revenue	\$2,238,150	100.00%	(\$74,200)	-3.21%

City of Washington

Solid Waste Fund

Operating Expenses by Department



<u>Operating Expenses</u>	<u>Original Budget 2014</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) previous year</u>	<u>Percent of Increase/ (Decrease)</u>
Refuse Collection	\$681,690	27.34%	\$25,300	3.85%
Landfill	1,437,790	57.67%	47,105	3.39%
Recycling	373,610	14.99%	(17,065)	-4.37%
Total Operating Expenses	\$2,493,090	100.00%	\$55,340	3.48%

DEPARTMENT:	REFUSE COLLECTION
FUND: 420	DEPT NUMBER: 37

PURPOSE:

To maintain a general and effective trash service for the residents within the City of Washington.

GOALS:

1. Upgrade equipment with automated trash trucks and containers.

OBJECTIVES:

1. Meet daily demands for service.
2. Reduce workplace accidents and claims.
3. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Reduce worker's compensation claims by promoting a safe work environment.

PERFORMANCE MEASUREMENTS:

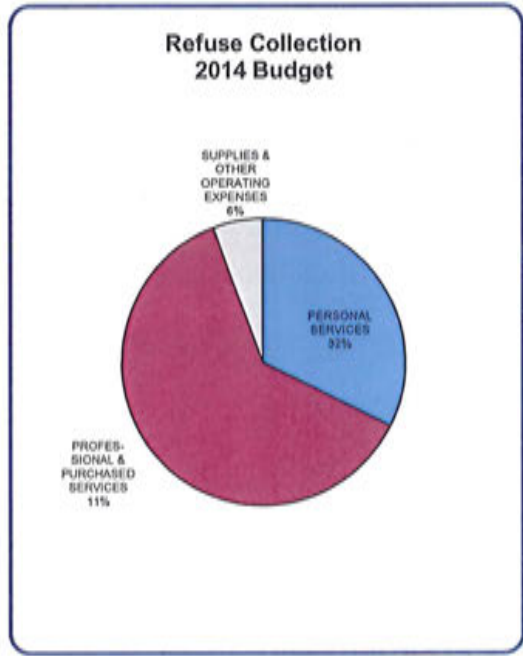
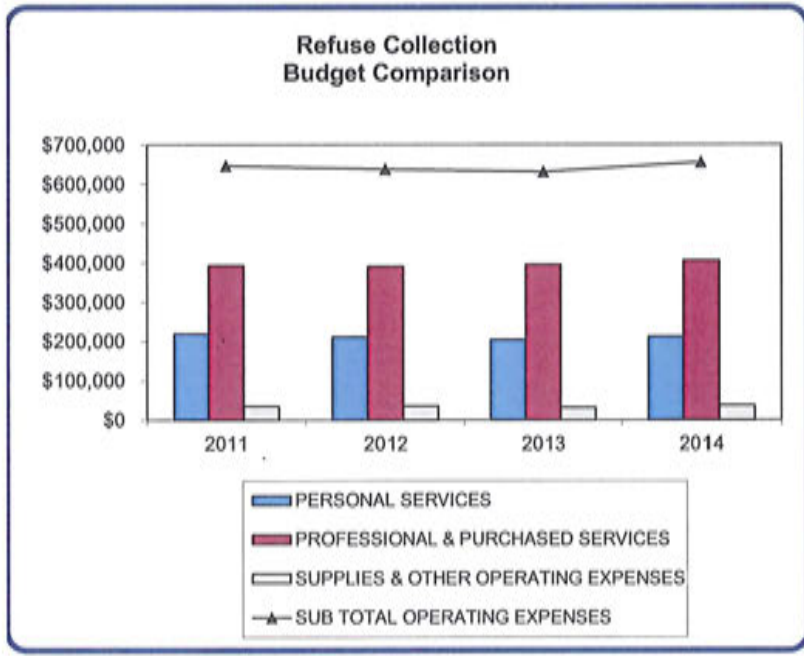
<u>Description</u>	<u>2012</u>	<u>2013</u>	<u>2014 Est</u>	<u>Target</u>
Trash customers	5,755	6,220	6,300	6300
Tons of trash collected	31,273	33,000	36,000	36,000

STAFFING/FTE's:

<u>Position</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Refuse Collector	2.00	2.00	2.00
Truck Driver	2.00	2.00	2.00
	4.00	4.00	4.00

DEPARTMENT:	REFUSE COLLECTION
FUND: 420	DEPT NUMBER: 37

ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
PERSONAL SERVICES	\$219,231	\$211,227	\$203,895	\$211,930
PROFESSIONAL & PURCHASED SERVICES	\$392,587	\$390,695	\$395,670	\$406,135
SUPPLIES & OTHER OPERATING EXPENSES	\$35,137	\$36,108	\$31,325	\$37,625
SUB TOTAL OPERATING EXPENSES	\$646,954	\$638,030	\$630,890	\$655,690
DEPRECIATION	\$25,769	\$25,769	\$25,500	\$26,000
DEPT. TOTAL OPERATING EXPENSES	\$672,723	\$663,799	\$656,390	\$681,690
CAPITAL	\$0	\$0	\$165,000	\$165,000
DEBT SERVICE	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR REFUSE COLL.	\$672,723	\$663,799	\$821,390	\$846,690
OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ -



DEPARTMENT:	LANDFILL
FUND: 420	DEPT NUMBER: 38

PURPOSE:

Keep landfill free of violation with the Missouri Department of Natural Resources. The landfill serves as a disposal site for all collected trash whether in town, out of town, residential or commercial.

GOALS:

1. Increase compaction rate to make better utilization of cell volume.

OBJECTIVES:

1. Meet daily demands for service.
2. Reduce workplace accidents and claims.
3. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Reduce worker compensation claims by promoting a safe work environment.

PERFORMANCE MEASUREMENTS:

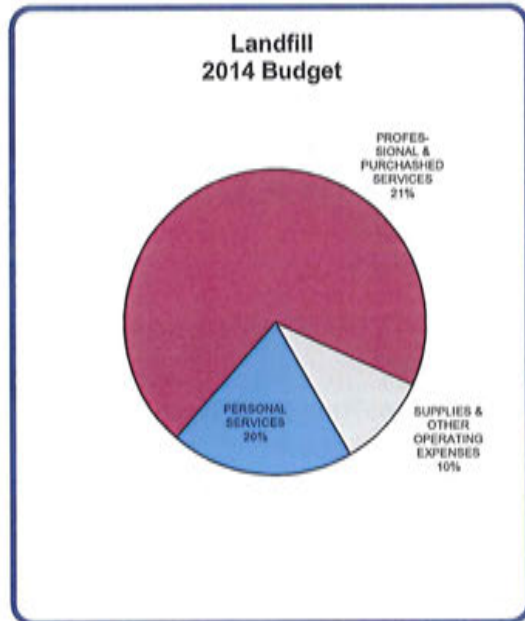
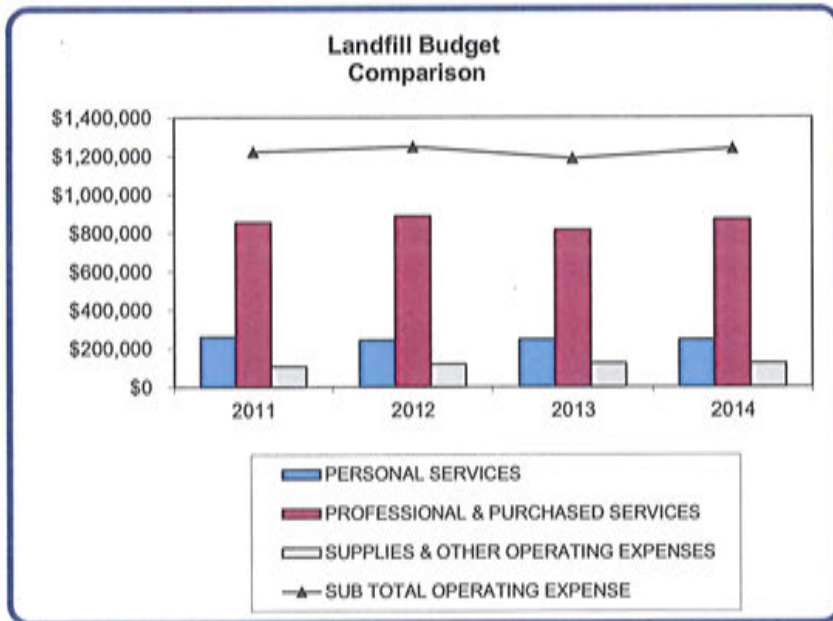
<u>Description</u>	<u>2012</u>	<u>2013</u>	<u>2014 Est.</u>	<u>Target</u>
Tons of trash added	33,000	29,788	27,000	27,000
Percentage of landfill closed	51	52	53	55

STAFFING/FTE's:

<u>Position</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Landfill Laborer	1.00	1.00	1.00
Landfill Equipment Operator	3.00	3.00	3.00
	4.00	4.00	4.00

DEPARTMENT:	LANDFILL
FUND: 420	DEPT NUMBER: 38

ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
PERSONAL SERVICES	\$259,941	\$242,586	\$247,550	\$245,330
PROFESSIONAL & PURCHASED SERVICES	\$855,138	\$886,859	\$815,355	\$869,750
SUPPLIES & OTHER OPERATING EXPENSES	\$105,050	\$117,022	\$122,780	\$122,710
SUB TOTAL OPERATING EXPENSE	\$1,220,129	\$1,246,467	\$1,185,685	\$1,237,790
DEPRECIATION	\$196,808	\$195,558	\$205,000	\$200,000
DEPT. TOTAL OPERATING EXPENSES	\$1,416,937	\$1,442,025	\$1,390,685	\$1,437,790
CAPITAL	\$0	\$0	\$1,605,000	\$0
DEBT SERVICE	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR LANDFILL	\$1,416,937	\$1,442,025	\$2,995,685	\$1,437,790



DEPARTMENT:	RECYCLING
FUND: 420	DEPT NUMBER: 39

PURPOSE:

Collect recyclable and bale for resale to reduce volume put into landfill. Grind yard waste and tree limbs on site for making compost for residents to use since

GOALS:

1. Continue to provide efficient curbside service.
2. Possibly add new recycle truck with one driver and one laborer if we go with mandatory recycling. Also add one laborer to the recycle center.
3. Possibly add new types of recycle items based on volume and monies paid.

OBJECTIVES:

1. Meet daily demands for service.
2. Reduce workplace accidents and claims.
3. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Reduce workers compensation claims by promoting a safe work environment.

PERFORMANCE MEASUREMENTS:

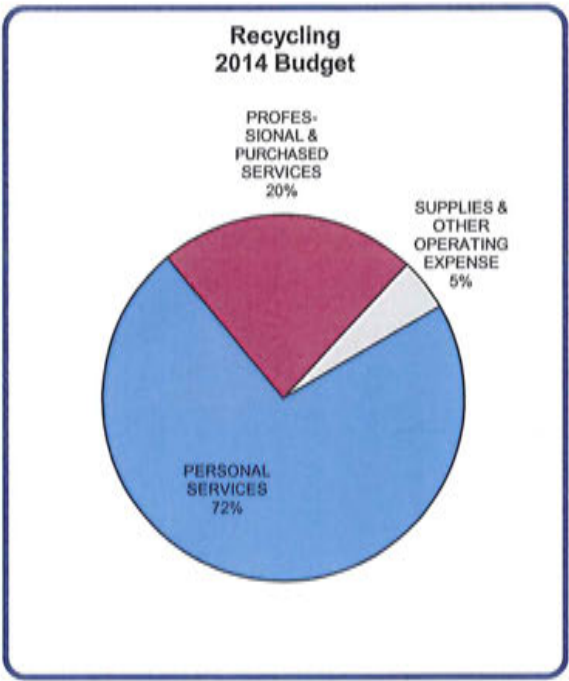
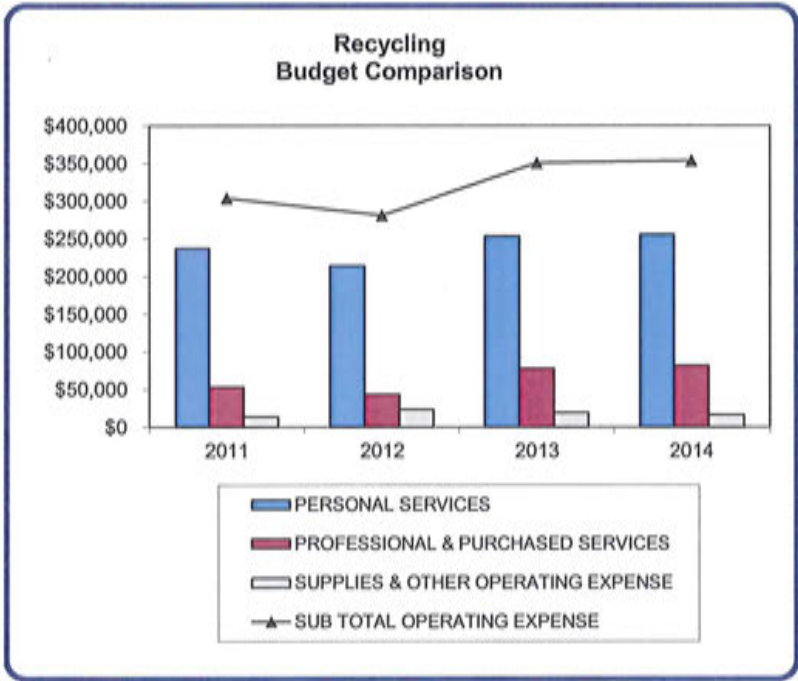
<u>Description</u>	<u>2012</u>	<u>2013</u>	<u>2014 Est.</u>	<u>Target</u>
Pounds of plastic recycled				
#1 PETE	38,400	40,803	43,800	43,800
#2 HDPE	38,860	38,860	41,500	41,500

STAFFING/FTE's:

<u>Position</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Compost/Recycling Truck Driver	1.00	1.00	1.00
Compost Laborer	3.00	3.00	3.00
	<hr/> 4.00	<hr/> 4.00	<hr/> 4.00

DEPARTMENT:	RECYCLING
FUND: 420	DEPT NUMBER: 39

ACCOUNT TITLE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	ORIGINAL BUDGET 2014
PERSONAL SERVICES	\$237,312	\$214,225	\$253,635	\$255,600
PROFESSIONAL & PURCHASED SERVICES	\$53,307	\$43,388	\$77,890	\$81,610
SUPPLIES & OTHER OPERATING EXPENSE	\$13,508	\$23,528	\$19,150	\$16,400
SUB TOTAL OPERATING EXPENSE	\$304,127	\$281,141	\$350,675	\$353,610
DEPRECIATION	\$22,218	\$20,339	\$30,000	\$20,000
DEPT. TOTAL OPERATING EXPENSES	\$326,345	\$301,480	\$380,675	\$373,610
CAPITAL	\$0	\$0	\$156,500	\$150,000
DEBT SERVICE	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR RECYCLING	\$326,345	\$301,480	\$537,175	\$523,610
OTHER FINANCING USES	\$0	\$0.00	\$0.00	\$0.00

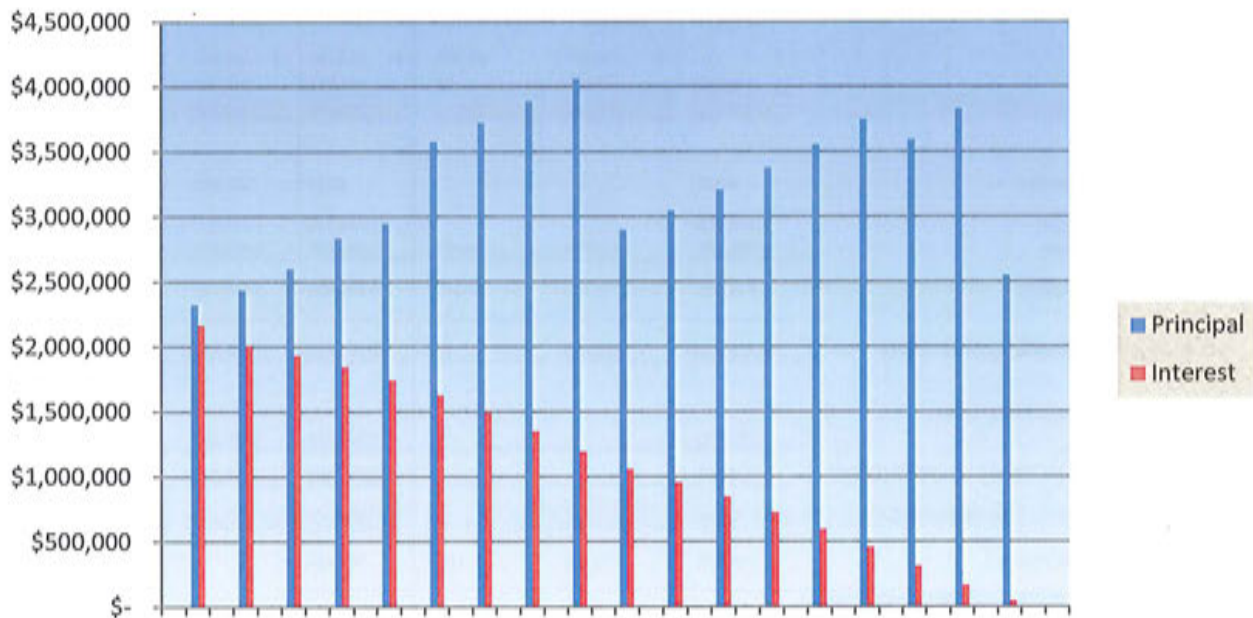


DEBT SERVICE SCHEDULES

CITY OF WASHINGTON, MISSOURI
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	<u>COPS</u>	<u>Downtown TIF - RPA #1</u>	<u>Rhine River TIF - RPA #2</u>	<u>2014 Projected Budget</u>	<u>2013 Final Budget</u>	<u>2013 Estimated Actual</u>
REVENUES						
Taxes	\$ -	\$ 238,900	20,000	\$ 258,900	\$ 200,850	\$ 226,800
Investment income	140,000	1,000	10	141,010	148,500	148,205
TOTAL REVENUES	140,000	239,900	20,010	399,910	349,350	375,005
EXPENDITURES						
Operation & maintenance	4,000	-	-	4,000	200,000	200,000
Capital Outlay	-	-	-	-	-	-
Debt service - principal	1,540,000	-	-	1,540,000	1,445,000	1,445,000
Debt service - interest	1,291,600	120,000	20,000	1,431,600	1,412,700	1,394,820
TOTAL EXPENDITURES	2,835,600	120,000	20,000	2,975,600	3,057,700	3,039,620
REVENUES OVER (UNDER) EXPENDITURES	(2,695,600)	119,900	10	(2,575,690)	(2,708,350)	(2,664,615)
OTHER FINANCING SOURCES (USES)						
Transfers in	2,701,400	-	-	2,701,400	2,710,200	2,710,120
TOTAL OTHER FINANCING SOURCES (USES)	2,701,400	-	-	2,701,400	2,710,200	2,710,120
NET CHANGE IN FUND BLANCE	5,800	119,900	10	125,710	1,850	45,505
FUND BALANCES, OCTOBER 1	287,600	219,250	600	507,450		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2014	\$ 293,400	\$ 339,150	\$ 610	\$ 633,160		

Annual Debt Service Payments



Current Debt Level to Legal Debt Limits:

Assessed Value	<u>\$ 302,021,097</u>
Debt Limit-10% of Total Assessed Valuation	<u>\$ 30,202,110</u>
Amount of Debt Subject to Limit	
Total Bonded Debt	-
Less: Amounts available in Debt Service Fund	-
Total Amount of Debt Applicable to Debt Limit	-
Legal Debt Margin	<u>\$ 30,202,110</u>

The City has not issued any general obligation debt, therefore, is currently under the legal debt limit

Effect of Debt Service on Current Operation:

The City has been able to meet all of its current debt obligations. With the five-year budget plan, the City is also monitoring its future debt obligations and planning to meet them.

The City will continue to monitor its debt position to determine if any other opportunities for savings arises.

2010 Certificates of Participation
Debt Service Schedule

	Principal	Interest	Total	Debt Service FY Ending 9/30	Interest Rate	Federal Subsidy Payment
04/01/2011	\$ -	\$ 125,722	\$ 125,722	\$ 125,722	2.000%	\$ 44,003
10/01/2011	1,020,000	245,979	1,265,979			168,615
04/01/2012	-	235,779	235,779	1,501,758	2.750%	
10/01/2012	1,035,000	235,779	1,270,779			160,064
04/01/2013	-	221,548	221,548	1,492,326	3.250%	
10/01/2013	1,055,000	221,548	1,276,548			149,083
04/01/2014	-	204,404	204,404	1,480,951	3.600%	
10/01/2014	1,075,000	204,404	1,279,404			136,310
04/01/2015	-	185,054	185,054	1,464,458	4.000%	
10/01/2015	1,105,000	185,054	1,290,054			121,803
04/01/2016	-	162,954	162,954	1,453,008	4.600%	
10/01/2016	1,135,000	162,954	1,297,954			104,931
04/01/2017	-	136,849	136,849	1,434,803	5.000%	
10/01/2017	1,170,000	136,849	1,306,849			85,557
04/01/2018	-	107,599	107,599	1,414,448	5.350%	
10/01/2018	1,210,000	107,599	1,317,599			63,990
04/01/2019	-	75,231	75,231	1,392,830	5.750%	
10/01/2019	1,255,000	75,231	1,330,231			40,033
04/01/2020	-	39,150	39,150	1,369,381	6.000%	
10/01/2020	1,305,000	39,150	1,344,150			13,703
04/01/2021	-	-	-	1,344,150		
	<u>\$ 11,365,000</u>	<u>\$ 3,108,834</u>	<u>\$ 14,473,834</u>	<u>\$ 14,473,834</u>		

The 2010 COPS is accounted for in COP debt service fund.

2012B Certificates of Participation
Debt Service Schedule

	Principal	Interest	Total	Debt Service FY Ending 9/30	Interest Rate
03/01/2013	\$ 410,000	\$ 518,922	\$ 928,922	\$ -	0.700%
09/01/2013	-	433,011	433,011	1,361,933	
03/01/2014	485,000	433,011	918,011		1.000%
09/01/2014	-	430,586	430,586	1,348,597	
03/01/2015	625,000	430,586	1,055,586		1.250%
09/01/2015	-	426,680	426,680	1,482,266	
03/01/2016	800,000	426,680	1,226,680		1.500%
09/01/2016	-	420,680	420,680	1,647,360	
03/01/2017	870,000	420,680	1,290,680		1.750%
09/01/2017	-	413,067	413,067	1,703,747	
03/01/2018	1,450,000	413,068	1,863,068		2.000%
09/01/2018	-	398,567	398,567	2,261,635	
03/01/2019	1,540,000	398,567	1,938,567		2.150%
09/01/2019	-	382,013	382,013	2,320,580	
03/01/2020	1,645,000	382,013	2,027,013		2.400%
09/01/2020	-	362,272	362,272	2,389,285	
03/01/2021	1,750,000	362,272	2,112,272		2.600%
09/01/2021	-	339,523	339,523	2,451,795	
03/01/2022	1,870,000	339,523	2,209,523		2.750%
09/01/2022	-	313,810	313,810	2,523,333	
03/01/2023	1,995,000	313,810	2,308,810		2.900%
09/01/2023	-	284,882	284,882	2,593,692	
03/01/2024	2,130,000	284,882	2,414,882		3.050%
09/01/2024	-	252,400	252,400	2,667,282	
03/01/2025	2,275,000	252,400	2,527,400		3.200%
09/01/2025	-	216,000	216,000	2,743,400	
03/01/2026	2,425,000	216,000	2,641,000		3.300%
09/01/2026	-	175,988	175,988	2,816,988	
03/01/2027	2,595,000	175,988	2,770,988		3.400%
09/01/2027	-	131,873	131,873	2,902,861	
03/01/2028	2,410,000	131,873	2,541,873		3.450%
09/01/2028	-	90,300	90,300	2,632,173	
03/01/2029	2,610,000	90,300	2,700,300		3.500%
09/01/2029	-	44,625	44,625	2,744,925	
03/01/2030	2,550,000	44,625	2,594,625	2,594,625	3.500%
	<u>\$ 30,435,000</u>	<u>\$ 10,751,477</u>	<u>\$ 41,186,477</u>	<u>\$ 41,186,477</u>	

The 2012B COPS is accounted for in COP debt service fund.

2007B Leasehold Revenue Bonds
Debt Service Schedule

	Principal	Interest	Total	Debt Service FY Ending 9/30	Interest Rate
07/01/2008	\$ -	\$ 555,501	\$ 555,501	\$ 555,501	
01/01/2009	-	442,434	442,434		
07/01/2009	-	442,434	442,434	884,868	
01/01/2010	835,000	442,434	1,277,434		5.000%
07/01/2010	-	421,559	421,559	1,698,993	
01/01/2011	855,000	421,559	1,276,559		4.000%
07/01/2011	-	404,460	404,460	1,681,019	
01/01/2012	865,000	404,460	1,269,460		4.000%
07/01/2012	-	387,160	387,160	1,656,620	
01/01/2013	880,000	387,160	1,267,160		4.000%
07/01/2013	-	369,560	369,560	1,636,720	
01/01/2014	895,000	369,560	1,264,560		4.000%
07/01/2014	-	351,660	351,660	1,616,220	
01/01/2015	900,000	351,660	1,251,660		4.250%
07/01/2015	-	332,534	332,534	1,584,194	
01/01/2016	930,000	332,534	1,262,534		4.000%
07/01/2016	-	313,934	313,934	1,576,468	
01/01/2017	945,000	313,934	1,258,934		4.000%
07/01/2017	-	295,034	295,034	1,553,968	
01/01/2018	960,000	295,034	1,255,034		4.250%
07/01/2018	-	274,634	274,634	1,529,668	
01/01/2019	975,000	274,634	1,249,634		4.000%
07/01/2019	-	255,134	255,134	1,504,768	
01/01/2020	990,000	255,134	1,245,134		4.000%
07/01/2020	-	235,334	235,334	1,480,468	
01/01/2021	1,010,000	235,334	1,245,334		4.125%
07/01/2021	-	214,503	214,503	1,459,837	
01/01/2022	1,030,000	214,503	1,244,503		4.625%
07/01/2022	-	190,684	190,684	1,435,187	
01/01/2023	1,055,000	190,684	1,245,684		4.625%
07/01/2023	-	166,288	166,288	1,411,972	
01/01/2024	1,080,000	166,288	1,246,288		4.750%
07/01/2024	-	140,638	140,638	1,386,926	
01/01/2025	1,105,000	140,638	1,245,638		4.750%
07/01/2025	-	114,394	114,394	1,360,032	
01/01/2026	1,130,000	114,394	1,244,394		4.750%
07/01/2026	-	87,556	87,556	1,331,950	
01/01/2027	1,155,000	87,556	1,242,556		4.750%
07/01/2027	-	60,125	60,125	1,302,681	
01/01/2028	1,185,000	60,125	1,245,125		5.000%
07/01/2028	-	30,500	30,500	1,275,625	
01/01/2029	1,220,000	30,500	1,250,500	1,250,500	5.000%
	<u>\$ 20,000,000</u>	<u>\$11,174,185</u>	<u>\$ 31,174,185</u>	<u>\$ 31,174,185</u>	

The 2007B Leasehold Revenue bonds are accounted for in the sewage treatment fund.

AGENCY FUNDS

AGENCY FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Taxable Industrial Revenue Bonds Pauwels Transformers Project, Series 2008 A & B	Recovery Zone Facility Revenue Bonds Valent Aerostructures Project, Series 2010 A,B & C	2014 Projected Budget	2013 Final Budget	2013 Estimated Actual
REVENUES					
Rents	420,000	710,000	1,130,000	4,253,330	615,000
TOTAL REVENUES	420,000	710,000	1,130,000	4,253,330	3,679,400
EXPENDITURES					
Capital Outlay	-	-	-	3,460,000	487,250
Debt service - principal	390,000	457,500	847,500	355,960	3,000,000
Debt service - interest	30,000	252,500	282,500	437,370	192,150
TOTAL EXPENDITURES	420,000	710,000	1,130,000	4,253,330	3,679,400
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BLANCE	-	-	-	-	-
FUND BALANCES, OCTOBER 1,	-	-	-		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2014	\$ -	\$ -	\$ -		

CITY OF WASHINGTON, MISSOURI

**LONG-RANGE
CAPITAL BUDGET PLAN**



Library Renovation - 2012



New Wastewater Treatment Plant - 2009

FISCAL YEARS 2014-2018

CITY OF WASHINGTON, MISSOURI
Fiscal 2014-2018 Budgets

Introduction

The 2014-2018 Long Range Capital Budget Plan has been developed to further the City's commitment to its citizens and to address its future capital needs. The proposed 5-year capital improvement plan estimates the cost of proposed projects and identifies the revenues expected to fund them. The development of this budget should be viewed as a work in progress since many of the projects span more than one year and more than the current five years budget period. While this budget document covers a five-year planning perspective, it is revised each year to accommodate new projects, reflect changes in ongoing projects and extend projects for an additional period of time.

Capital requests from all funds are presented in this capital improvement plan. The Summary Page-Capital Request and related revenue graphs include only Capital Program Funds with income from other funds (general, library, volunteer fire fund and enterprise funds) shown as transfers in on these reports.

The first year of the Long Range Capital Budget Plan shows specific funding and reflects projects funded during the regular budget process. While five years are presented in this plan, only the first year adopted is incorporated into the annual operating budget.

Budget Development Process

The City considers input from citizens, various boards and commissions, City Council and City staff members while compiling the information included in this budget. The process begins with Department Heads compiling a list of priorities by year with cost estimates assigned. City management reviews the staff recommendations and overall impact of projects, including revenues needed to finance the projects, the need to issue debt, potential impact on tax rate, and operations and maintenance costs.

Through various budget workshops, City Council reviews the proposed long-range capital budget and any recommended changes are incorporated into the final annual operating budget document for the City. Upon Council adoption, the five-year document is reproduced and distributed for implementation of the projects.

2014-2018 Capital Improvement Program

The Capital Budget begins with an overview of combined revenues and expenditures followed by detailed expenditures by fund and class. Also included is the detailed breakdown of expenditures by department. As capital improvement projects are completed, operation and maintenance of these facilities is absorbed into the appropriate department operating budget. These operating costs may include salaries, equipment, repair and maintenance, and other miscellaneous expenditures.

Revenues available to finance the Capital Budget include intergovernmental revenues such as grants, donations, 1/2 cent Capital Improvement Sales Tax, 1/2 cent Transportation Sales Tax and other miscellaneous taxes.

Factor's Affecting this Budget

In April 2010, the citizen's of Washington voted to renew the 1/2 cent Capital Improvement Sales Tax which will expire in June 2018. Major projects included in this new Capital Improvement budget plan include remodeling of the current library building, laptop computers for the patrol cars, a skatepark and other various park improvements, economic development projects, sewer improvements, Phase II of the fire training center and other miscellaneous projects.

The City experienced a slight recovery in sales tax revenues in 2011 and 2012 and subsequently budgeted a 4% increase in estimated 2013 tax revenue. The City did not hit the 4% estimate. Sales tax came in at 1.6% increase versus the project 4%. Projects are expected to progress on schedule with the City closely monitoring monthly sales tax and yearly trends.

No extra city staff will be needed for items listed in capital budget. All annual support or maintenance requirements are included in the operating budget of the respective department.

Routine Capital

The City considers routine capital as those costs that are \$5,000 or less that have a useful life of less than 2 years. Routine capital also falls outside of the Long-range Capital Budget Plan and includes desktop computers, furniture, and other like purchases. Routine capital can include significant non-routine expenditures.

Operating Budget Impact

The exact cost of future operations and maintenance for projected CIP projects is difficult to determine; however, based on experience we can reasonably estimate increases in cost of materials, labor and other components.

Although capital expenditures are not directly related to day-to-day operations, over time they can have a significant impact on operating revenues and expenditures. For planning purposes, on a project by project basis, it is important to understand the relationship between current capital expenditures and long-term operating revenue and expenditures.

The non-routine capital expenditures affect current and future operating budgets and services that the entity provides for the following reasons:

1. When non-routine mechanical capital items are not addressed as needed, the lack of such attention creates deferred maintenance which can lead to ongoing and repeated repairs and additional costs.
2. A project to build a new road will require not only an initial one-time capital outlay for construction but will require ongoing operating and maintenance costs to maintain the road's servability. Savings associated with lower maintenance and operational costs may offset the initial cost to replace an older piece of equipment.

Specific Operating Budget Impacts/Non-Recurring Capital Expenditures

New machinery and equipment and vehicles - 2 New fire trucks, 3 new police cars, snow plow trucks, refuse truck and mowers - Each of these items will be replacing equipment that is older. Therefore, it is anticipated that repair and maintenance savings from these bigger purchases will save the City approximately \$30,000 annually in the first 5 years after capitalizing.

Mobile Data Terminals - The MDT's will have ongoing annual maintenance, support and software license fees which is estimated at \$40,000-\$50,000 annually. The purchase of these items has been moved to 2016 for this reason.

Training Center - This facility will not be used every day, so the financial affect for utilities, etc. will be minimal overall. Approximately \$3,000 was budgeted in 2014 to cover the minimal increase.

Team Track - There is not increase in cost for the team track other than a minimal amount of electric cost. In the future as demand increases, the City may contract with an operator to assist with organization and deliveries. The estimated annual cost is \$50,000 for these services. No funds are budgeted in the 5-year operating plan.

Landfill Operations - Opening another Phase of the landfill will increase the current monitoring services, etc. However, the City anticipates closing the other section of the landfill which will reduce these same costs significantly. In addition, the City does restrict cash and records a liability for closure and post-closure costs associated with landfill operations. Closure costs are non-recurring but the cost for post-closure is a recurring expenditure. Annual budgeted amount for post-closure is \$300,000.

2014 Project Highlights

Due to the Capital Improvement Sales Tax renewal, there are several big projects scheduled for completion in the next few years.

The all-abilities park began construction in 2013 and is expected to be completed by the summer of 2014. The estimated cost for this project is \$700,000 with estimated donations from a service club of \$350,000.

The all-abilities park is a playground specifically designed for individuals with physical needs requiring special equipment such as a wheelchair. The park will be fully handicapped accessible and is located in the City's Lakeview Park.

Airport improvements including refurbishing the terminal/waiting area are expected to cost approximately \$250,000 in 2013.

Fiber connections for 5 locations are expected to cost \$120,000 for the initial connection and approximately \$3,000 to \$5,000 per month per site for annual maintenance fees.

Street improvements and other projects funded from the Transportation Sales Tax Fund are expected to cost \$3.4 million in FY 2014. Approximately \$1.4 million will be reimbursed from federal grant money. These projects include Jefferson Street Bridge Replacement and Stafford Street & Fourteenth Street resurfacing which are expected to be completed in 2015 and 2014 respectively. Also funded from the Transportation Sales Tax program will be the Camp Street Bridge and Fifth Street Bridge Repair Project.

Items rebudgeted from prior years:

New Vehicle for Parks Department \$28,000 - This vehicle was not purchased in the 2012-2013 budget because the vehicle that will be replaced was deemed to be in safe condition with minimal repair and maintenance needs.

3/4 Ton Pickup Truck for Street Department \$33,000 - This truck was not purchased in the 2012-2013 budget partially due to budget restrictions due to the slower economy. It was also determined to be in safe condition with minimal repair and maintenance to be delayed an additional year.

953C Caterpillar Crawler Loader w/4 in 1 Bucket for Street Department \$221,000 - This loader was not purchased in the 2012-2013 budget partially due to budget restrictions due to the slower economy. It was also determined to be in safe condition with minimal repair and maintenance to be delayed an additional year.

Several projects in the capital improvement sales tax and transportation tax were started in 2012-2013 budget year, with the anticipated remaining estimated cost portion rebudgeted into the 2013-2014 budget. The reason several of these projects were not completed in the previous year was basically due to the timing of the start of the job and the nature of the type of job it is. These jobs are primarily construction jobs which may span over several years before completion.

Significant projects completed in 2012-2013 include:

- Purchased 3 New Police Vehicles
- Skatepark
- Fire Training Center
- Team Track
- Fourteenth Street Bridge
- Airport Hangar
- 2013 Nova Chip Program & Asphalt Overlay Projects
- Water and Sewer Line System Improvements
- Phoenix Park Tennis Courts
- Splash Park at Pool



Public Works Building

CAPITAL ASSETS DEFINED

Capital assets, which include buildings, other improvements, vehicles, machinery and equipment, and infrastructure (e.g., streets, sidewalks, bridges, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of \$5,000 or more and an estimated useful life of two years or more. Infrastructure assets are reported when costs are \$25,000 or more.

In accordance with GASB Statement No. 34 infrastructure assets constructed, purchased or donated effective October 1, 2002 are reported in the government-wide financial statements. All major general infrastructure assets prior to this date will be retroactively reported beginning in the fiscal year September 30, 2007 or earlier at historical or estimated cost.

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair market value at the date of donation. Capital assets acquired under lease/purchase agreements are capitalized. Land held for redevelopment is recorded at the lower of cost or net realizable value.

The costs of normal maintenance and repairs, except for any substantial betterment, are not capitalized. A "betterment" is defined as an addition made to, or change made in, a capital asset, which is expected to prolong its life or to increase its efficiency over and above that arising from maintenance. Betterments to general assets should have a cost of \$10,000 or greater to be included as a capital asset. Betterments to infrastructure assets should have a cost of \$25,000 or greater to be included as a capital asset. The cost of which is added to the property records as a separated item and depreciated over the remaining useful lives of the related capital assets if applicable.

Capital assets are depreciated using the straight-line method over the estimated useful lives of the various classes of assets. The estimated useful lives of depreciable capital assets are as follows:

<u>Asset</u>	<u>Years</u>
Buildings	10-50
Other improvements	10-25
Machinery and equipment	2-15
Vehicles	5-12
Utility systems	50
Infrastructure	20-40

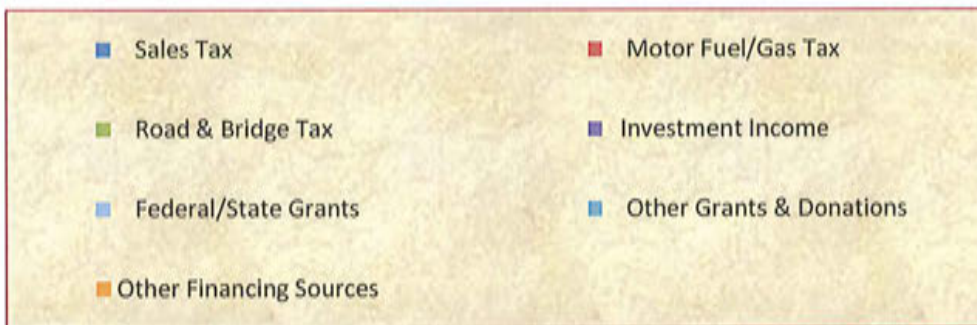
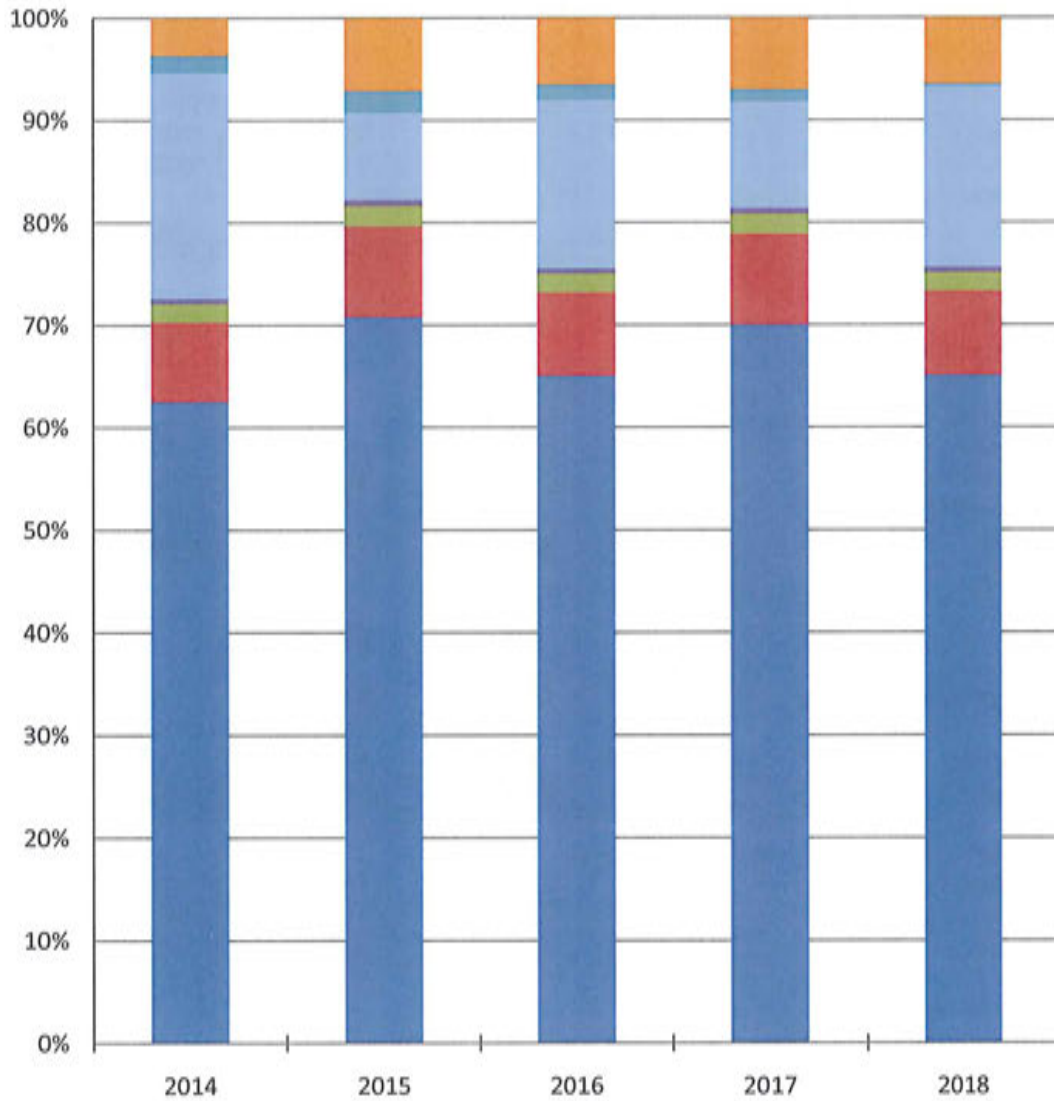
**CITY OF WASHINGTON, MISSOURI
SUMMARY PAGE - CAPITAL REQUEST**

Fiscal 2014-2018 Budgets

Combined Statement of Revenues, Expenditures & Changes in Fund Balance-Capital Program Funds

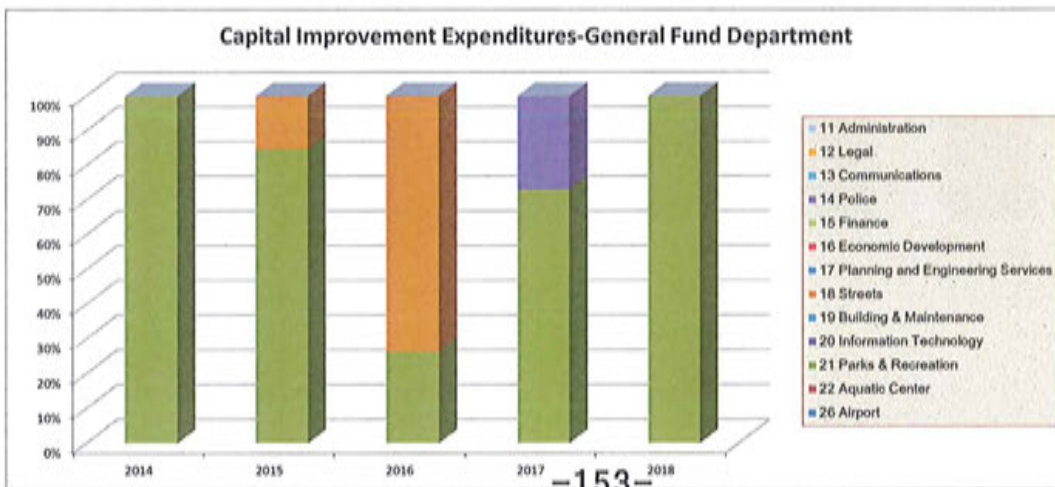
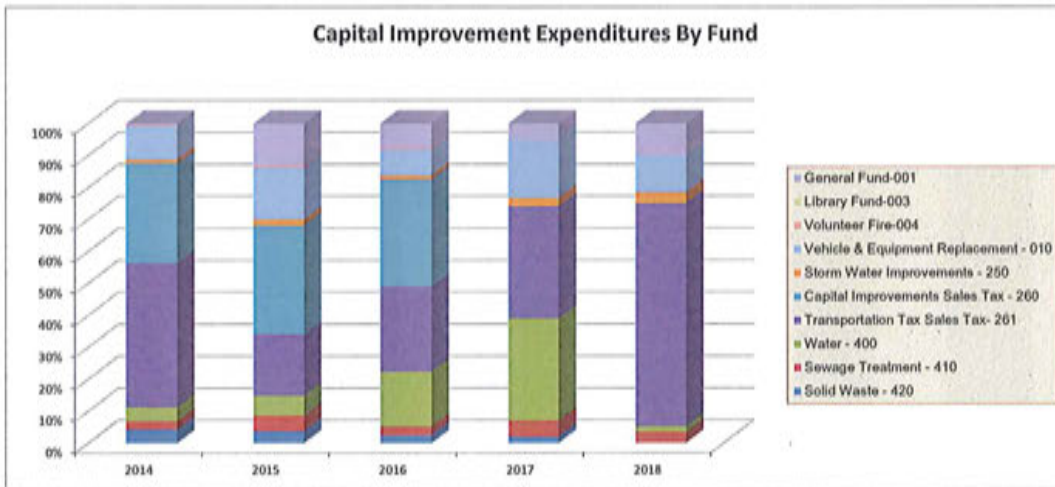
	Budget 2014	Budget 2015	Budget 2016	Budget 2017	Budget 2018
Estimated Beginning Fund Balance	\$ 13,750,800	\$11,050,845	\$10,623,105	\$ 9,067,866	\$ 9,879,986
Revenues					
Sales Tax	4,015,000	4,058,000	4,076,000	4,094,000	4,112,000
Motor Fuel/Gas Tax	500,000	510,000	512,000	519,000	521,000
Road & Bridge Tax	115,000	115,000	115,000	115,000	115,000
Charges for Services	500	-	-	-	-
Investment Income	34,500	33,000	33,000	33,000	33,000
Subtotal	<u>4,665,000</u>	<u>4,716,000</u>	<u>4,736,000</u>	<u>4,761,000</u>	<u>4,781,000</u>
Federal/State Grants	1,414,470	488,340	1,028,000	608,000	1,120,000
Other Grants & Donations	110,000	120,000	95,000	70,000	10,000
Other Financing Sources					
Sale of capital assets	10,000	10,000	10,000	10,000	10,000
Transfers in from other funds	225,000	400,000	400,000	400,000	400,000
Total Other Financing Sources	<u>235,000</u>	<u>410,000</u>	<u>410,000</u>	<u>410,000</u>	<u>410,000</u>
Total Revenues	<u>6,424,470</u>	<u>5,734,340</u>	<u>6,269,000</u>	<u>5,849,000</u>	<u>6,321,000</u>
Expenditures					
Land	-	-	1,900,000	-	-
Buildings	200,000	-	-	-	-
Improvements Other Than Buildings	2,659,510	1,980,340	1,240,000	-	-
Infrastructure	2,160,000	770,000	795,000	1,510,000	2,150,000
Machinery & Equipment	1,608,415	805,540	1,140,339	731,880	334,110
Total Expenditures	<u>6,627,925</u>	<u>3,555,880</u>	<u>5,075,339</u>	<u>2,241,880</u>	<u>2,484,110</u>
Other Financing Uses					
Transfers out to other funds	2,496,500	2,606,200	2,748,900	2,795,000	3,270,800
Total Other Financing Uses	<u>2,496,500</u>	<u>2,606,200</u>	<u>2,748,900</u>	<u>2,795,000</u>	<u>3,270,800</u>
Total Expenditures	<u>9,124,425</u>	<u>6,162,080</u>	<u>7,824,239</u>	<u>5,036,880</u>	<u>5,754,910</u>
Total Revenues and Other Financing Sources Over (Under) Other Financing Uses and Expenditures	<u>(2,699,955)</u>	<u>(427,740)</u>	<u>(1,555,239)</u>	812,120	566,090
Estimated Ending Fund Balance	<u>\$ 11,050,845</u>	<u>\$10,623,105</u>	<u>\$ 9,067,866</u>	<u>\$ 9,879,986</u>	<u>\$ 10,446,076</u>

Capital Budget Revenue Sources



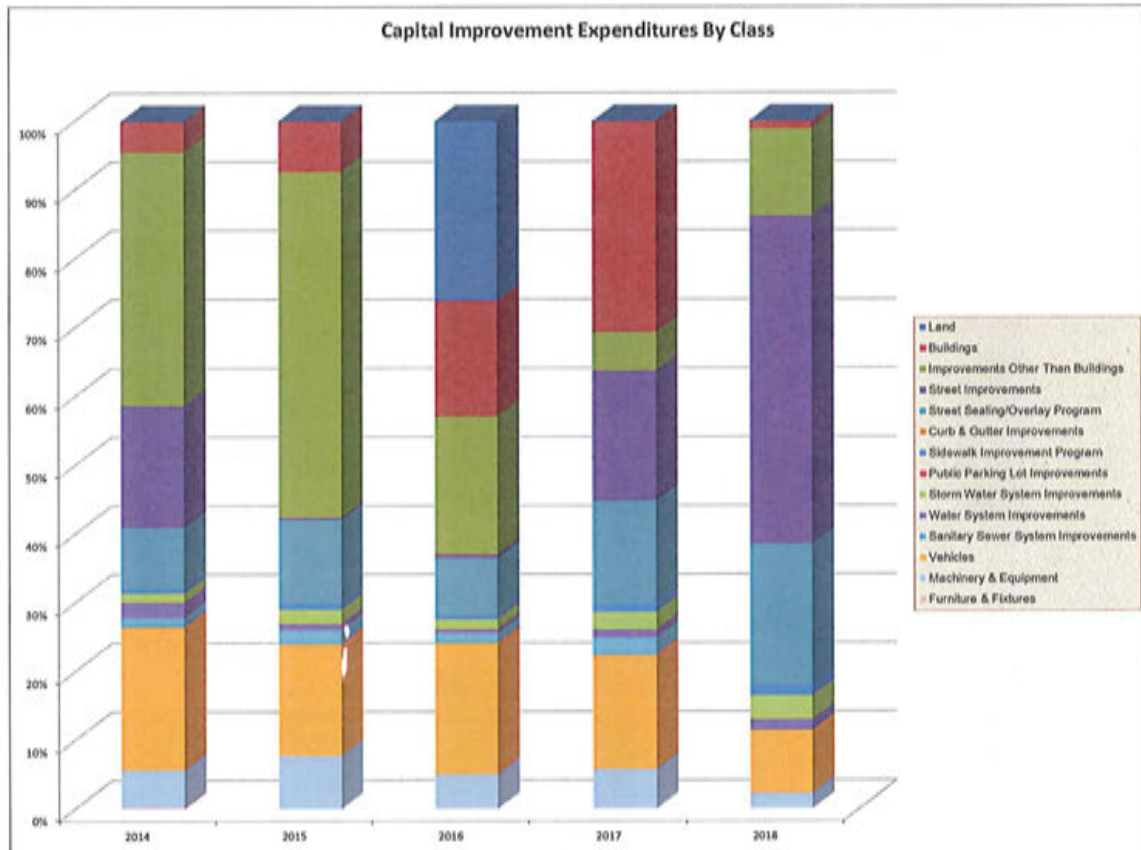
**CITY OF WASHINGTON, MISSOURI
SUMMARY PAGE - CAPITAL REQUEST
Fiscal 2014-2018 Budgets
Capital Improvement Expenditures By Fund**

Fund	2014	2015	2016	2017	2018
General Fund-001					
11 Administration	\$ -	\$ -	\$ -	\$ -	\$ -
12 Legal	-	-	-	-	-
13 Communications	-	-	-	-	-
14 Police	-	-	-	55,000	-
15 Finance	-	-	-	-	-
16 Economic Development	-	-	-	-	-
17 Planning and Engineering Services	-	-	-	-	-
18 Streets	-	100,000	412,000	-	-
19 Building & Maintenance	-	-	-	-	-
20 Information Technology	-	-	-	-	-
21 Parks & Recreation	41,000	555,000	147,750	148,523	299,320
22 Aquatic Center	-	-	-	-	-
26 Airport	-	-	-	-	-
	41,000	655,000	559,750	203,523	299,320
Special Revenue Funds					
Library Fund-003	-	-	-	-	-
Volunteer Fire-004	24,000	35,000	35,000	-	-
Capital Program Funds					
Vehicle & Equipment Replacement - 010	783,415	805,540	595,339	731,880	334,110
Storm Water Improvements - 250	100,000	100,000	100,000	100,000	100,000
Capital Improvements Sales Tax - 260	2,344,510	1,690,340	2,445,000	-	-
Transportation Tax Sales Tax- 261	3,400,000	960,000	1,935,000	1,410,000	2,050,000
Enterprise Funds					
Water - 400	325,000	308,500	1,251,500	1,278,000	51,500
Sewage Treatment - 410	200,000	240,000	200,000	200,000	100,000
Solid Waste - 420	315,000	185,000	177,000	80,000	-
TOTAL CAPITAL REQUEST	\$ 7,532,925	\$ 4,979,380	\$ 7,298,589	\$ 4,003,403	\$ 2,934,930



CITY OF WASHINGTON, MISSOURI
SUMMARY PAGE - CAPITAL REQUEST
Fiscal 2014-2018 Budgets
Capital Improvement Expenditures By Class

Asset Class	2014	2015	2016	2017	2018
540100 Land	\$ -	\$ -	\$ 1,900,000	\$ -	\$ -
540200 Buildings	331,000	363,500	1,229,250	1,226,523	30,820
541100 Improvements Other Than Buildings	2,775,510	2,501,340	1,462,000	222,000	372,000
541101 Street Improvements	1,335,000	20,000	45,000	760,000	1,400,000
541102 Street Sealing/Overlay Program	675,000	600,000	600,000	600,000	600,000
541103 Curb & Gutter Improvements	-	-	-	-	-
541104 Sidewalk Improvement Program	50,000	50,000	50,000	50,000	50,000
541105 Public Parking Lot Improvements	-	-	-	-	-
541107 Storm Water System Improvements	100,000	100,000	100,000	100,000	100,000
541110 Water System Improvements	168,000	48,000	48,000	48,000	48,000
541120 Sanitary Sewer System Improvement	100,000	100,000	100,000	100,000	-
542100 Vehicles	1,571,915	809,040	1,396,966	667,880	266,805
542200 Machinery & Equipment	406,500	387,500	367,373	229,000	67,305
542300 Furniture & Fixtures	20,000	-	-	-	-
TOTAL CAPITAL REQUEST	\$ 7,532,925	\$ 4,979,380	\$ 7,298,589	\$ 4,003,403	\$ 2,934,930



Department	Description	2014	2015	2016	2017	2018
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Police - 14

Vehicles - 542100

Machinery & Equipment - 542200

Mobile Ticketing Module for MDT's (6 units)

- - - 55,000 -

Furniture & Fixtures - 542300

DEPARTMENT TOTAL

\$ - \$ - \$ - \$ 55,000 \$ -

RECAP:

Vehicles - 542100

\$ - \$ - \$ - \$ - \$ -

Machinery & Equipment - 542200

- - - 55,000 -

Furniture & Fixtures - 542300

- - - - -

DEPARTMENT TOTAL

\$ - \$ - \$ - \$ 55,000 \$ -

Department	Description	2014	2015	2016	2017	2018
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Street - 18

Land - 540100

Buildings - 540200

Improvements Other Than Buildings - 541100

Street Improvements - 541101

Street Sealing & Overlay Program - 541102

Curb & Gutter Improvements - 541103

Sidewalk Improvement Program - 541104

Public Parking Lot Improvement - 541105

Vehicles - 542100

If Annexation Passes:

2 Additional Snow Plow Trucks

F550 Truck w/Snow Plow & Spreader

\$	-	\$	-	\$	280,000	\$	-	\$	-
					125,000				

Machinery & Equipment - 542200

Sealer Tank w/Agitator

Drop Deck Trailer

Bush Hog (8" pull type)

-	40,000	-	-	-	-
-	60,000	-	-	-	-
-	-	7,000	-	-	-

Furniture & Fixtures - 542300

DEPARTMENT TOTAL

\$	-	\$	100,000	\$	412,000	\$	-	\$	-
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RECAP:

Land - 540100

Buildings - 540200

Improvements Other Than Buildings - 541100

Street Improvements - 541101

Street Sealing & Overlay Program - 541102

Curb & Gutter Improvements - 541103

Sidewalk Improvement Program - 541104

Public Parking Lot Improvement - 541105

Vehicles - 542100

Machinery & Equipment - 542200

Furniture & Fixtures - 542300

\$	-	\$	-	\$	-	\$	-	\$	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	405,000	-	-	-	-	-
-	100,000	-	7,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-

DEPARTMENT TOTAL

\$	-	\$	100,000	\$	412,000	\$	-	\$	-
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Department	Description	2014	2015	2016	2017	2018
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Parks & Recreation

Parks Operations-21

Land - 540100

Buildings - 540200

Auditorium Doors/Locks	31,000	-	-	-	-
Auditorium/Pool Tuck Pointing	-	10,000	-	-	-
New Roof/Walls for Parks Admin/Maint	-	105,000	-	-	-
Replacement of Lions Lake Pavilion #1	-	25,000	-	-	-
Replacement of Lions Lake Pavilion #2	-	-	25,750	-	-
Replacement of Lions Lake Pavilion #3	-	-	-	26,523	-
Replacement of Lions Lake Pavilion #4	-	-	-	-	27,320

Improvements Other Than Buildings - 541100

TRIM Grant Projects	-	12,000	12,000	12,000	12,000
Gates for Parks Admin/Maint.	-	5,000	-	-	-
Phoenix Park Playground	-	-	-	-	250,000
Basketball Goals	-	12,000	-	-	-
Dog Park Fencing	-	15,000	-	-	-
Community Stewardship Grant	10,000	10,000	10,000	10,000	10,000
Resurfacing Main Park Playground	-	36,000	-	-	-
Replacement of Lions Lake Playground	-	70,000	-	-	-
Replacement of Optimist Park Playground	-	100,000	-	-	-
Replacement of Burger Park Playground	-	-	100,000	-	-
Replacement of Krog Park Playground	-	-	-	100,000	-
Overlay of Riverfront Trail	-	155,000	-	-	-

Vehicles - 542100

Machinery & Equipment - 542200

Furniture & Fixtures - 542300

DEPARTMENT TOTAL

\$	41,000	\$	555,000	\$	147,750	\$	148,523	\$	299,320
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RECAP:

Land - 540100	\$	-	\$	-	\$	-	\$	-	\$	-
Buildings - 540200		31,000		140,000		25,750		26,523		27,320
Improvements Other Than Buildings - 541100		10,000		415,000		122,000		122,000		272,000
Vehicles - 542100		-		-		-		-		-
Machinery & Equipment - 542200		-		-		-		-		-
Furniture & Fixtures - 542300		-		-		-		-		-

DEPARTMENT TOTAL

\$	41,000	\$	555,000	\$	147,750	\$	148,523	\$	299,320
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Department	Description	2014	2015	2016	2017	2018
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Volunteer Fire- 004
Operations - 24

Improvements Other Than Buildings - 541100

Vehicles - 542100

Replace 2010 Command Vehicle 100	\$	-	\$	35,000	\$	-	\$	-	\$	-
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Machinery & Equipment - 542200

Replace Rescue Boat (1996 All Weld)		-		-		35,000		-		-
2 Thermal Imaging Cameras		24,000		-		-		-		-

Furniture & Fixtures - 542300

FUND TOTAL	\$	24,000	\$	35,000	\$	35,000	\$	-	\$	-
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RECAP:

Improvements Other Than Buildings - 541100	\$	-	\$	-	\$	-	\$	-	\$	-
Vehicles - 542100		-		35,000		-		-		-
Machinery & Equipment - 542200		24,000		-		35,000		-		-
Furniture & Fixtures - 542300		-		-		-		-		-

DEPARTMENT TOTAL	\$	24,000	\$	35,000	\$	35,000	\$	-	\$	-
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Department	Description	2014	2015	2016	2017	2018
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Vehicle & Equipment Replacement Fund - 010

Vehicles - 542100

Public Safety - Police Department - 14						
	Three fully equipped patrol vehicles-3 Chevy Impalas	\$ 107,000	\$ 145,000	\$ 150,000	\$ 155,000	\$ 160,000
Engineering Department - Dept 17 171 Inspections						
	1/2 Ton 4X2 Pickup Truck - Replaces 2002 Chevy S10	16,300	-	-	-	-
Engineering Department - Dept 17 172						
	1/2 Ton 4X4 Pickup Truck - (Replaces old truck)	22,000	-	-	-	-
	Passenger Car (Replaces 2002 Chevy Malibu)	25,000	-	-	-	-
Highways and streets - Department 18						
	2 Snow Plow Trucks (Replaces #34 & #42)	140,000	140,000	-	-	-
	Used Road Tractor (Replaces Truck #42)	-	75,000	-	-	-
	Backhoe (Replaces 675E)	-	120,000	-	-	-
	Mosquito Sprayer (Replaces Original Sprayer)	10,000	-	-	-	-
	Woods Mower	5,000	-	-	-	-
	Walk-Behind Mower	5,500	-	-	-	-
	Riding Mower	8,000	-	-	-	-
	Wheel Loader (Replaces 544E)	-	160,000	-	-	-
	Leaf Vac (Replaces Self-Contained)	-	-	42,000	-	-
	6610 Tractor (Replaces 6610)	-	-	45,000	-	-
	Street Sweeper (Replaces 2002 Sweeper)	-	-	210,000	-	-
	Air Compressor	-	-	7,500	-	-
	953D Cat (Replace 953C Cat)	-	-	-	235,000	-
	Grader (Replace 120G)	-	-	-	175,000	-
	Walk Behind Mower	-	-	-	6,000	-
Parks - Department 21						
	Truck-Replacement of 1994 1/2 ton Ford #93	28,000	-	-	-	-
	Dump Truck-Replacement of 1990 1 ton dump Chevy #83	34,115	-	-	-	-
	Truck-Replacement of 1999 3/4 ton Dodge #94	-	31,520	-	-	-
	Truck-Replacement of 2001 3/4 ton Dodge #84	-	31,520	-	-	-
	Truck-Replacement of 2004 3/4 ton #98	-	-	32,466	-	-
	Truck-Replacement of 2007 F-550 Ford #90	-	-	40,000	-	-
	Truck-Replacement of 2007 3/4 ton Chevy #92	-	-	-	33,440	-
	Truck-Replacement of 2007 3/4 ton Chevy #95	-	-	-	33,440	-
	Truck-Replacement of 2008 F-350 Dump Ford #96	-	-	-	-	37,915
	Truck-Replacement of 2010 1/2 ton Ford #82	-	-	-	-	34,445
	Truck-Replacement of 2011 1/2 ton Ford #80	-	-	-	-	34,445

Machinery & Equipment - 542200

Engineering - Department 17-172						
	Large format printer/scanner/copier for CAD	20,000	-	-	-	-
Highways and streets - Department 18						
	953C Caterpillar Crawler Loader w/4 in 1 bucket	221,000	-	-	-	-
IT - Department 20						
	Additional SAN for Storage	52,000	-	-	-	-
Parks - Department 21						
	Arrow Board (New)	9,000	-	-	-	-
	Laser Level for athletic fields(New)	15,500	-	-	-	-
	Replacement of 2004 Toro 4000D Mower #101	65,000	-	-	-	-
	Replacement of 1995 Doltite Trailer #112	-	8,500	-	-	-
	Replacement of 1996 Toro Zmaster Zero Turn #119	-	17,000	-	-	-
	Replacement of 2003 Bobcat Skid Loader #108	-	58,000	-	-	-
	Replacement of 2004 Smithco Groomer #602	-	19,000	-	-	-
	Replacement of 2001 Hiniker Snowplow	-	-	5,000	-	-
	Replacement of 1997 Trailer	-	-	8,373	-	-
	Replacement of 2006 Bobcat Toolcat #103	-	-	55,000	-	-
	Replacement of 2010 Toro 4000D Mower #106	-	-	-	69,000	-
	Replacement of 2010 Toro 48" Walk-behind #116	-	-	-	7,000	-
	Replacement of 2010 Exmark ZT #114	-	-	-	18,000	-
	Replacement of John Deere 6410 Tractor #109	-	-	-	-	55,000
	Replacement of 2006 Speedloader	-	-	-	-	7,000
	Replacement of 2002 Hiniker Snowplow	-	-	-	-	5,305

FUND TOTAL

\$ 783,415 \$ 805,540 \$ 595,339 \$ 731,880 \$ 334,110

RECAP:

Vehicles - 542100	\$ 400,915	\$ 703,040	\$ 520,966	\$ 637,880	\$ 266,805
Machinery & Equipment - 542200	382,500	102,500	68,373	94,000	67,305

DEPARTMENT TOTAL

\$ 783,415 \$ 805,540 \$ 595,339 \$ 731,880 \$ 334,110

Department	Description	2014	2015	2016	2017	2018
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Storm Water Improvement Fund - 250

Stormwater Improvements - 541107

Annual Stormwater Issues	100,000	100,000	100,000	100,000	100,000
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FUND TOTAL

\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
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RECAP:

Stormwater Improvements - 541107

\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
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DEPARTMENT TOTAL

\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
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Department	Description	2014	2015	2016	2017	2018
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Capital Improvement Sales Tax Fund - 260

Land - 540100

Economic Development - Department 16

Heldmann Industrial Park Lot Development

\$ - \$ - \$ 1,900,000 \$ - \$ -

Buildings - 540200

Administration - Department 11

City hall improvements (includes Carpeting in Council Chambers & Tuckpointing and Doors/Windows at CH)

200,000 - - - -

Improvements Other Than Buildings - 541100

IT - Department 20

Fiber Connections (City Hall, PW, Parks, Fire Training Center & Main Firehouse)

120,000 - - - -

Parks - Department 21

All-abilities playground
(\$700,000 Cost - \$350,000 Donations = \$350,000 Net)
(\$700,000 Cost - \$35,000 Complete in 2013 = \$665,000 for 2014)

665,000 - - - -

McLaughlin Lighting-Poles

82,880 - - - -

Fire - Department 24

Phase I - East Fire Station/Police Substation

- 750,000 - - -

Airport - Department 26

Airport Improvements & Layout Plan
2014 (\$251,630 Cost - \$234,470 Grant = \$17,160 City Portion)

251,630 240,340 - - -

Sewer System - Department 36

Infiltration Slip Lining

150,000 - - - -

Manhole Rehab Projects

50,000 50,000 - - -

Administration - Department 11

Downtown Washington Improvements

- 350,000 - - -

Recycling - Department 39

Improvements to building, install fence, replace bins & pave parking lot

- 300,000 - - -

Vehicles - 542100

Fire - Department 24

Replace 1997 Pumper 133 (15 yr. rep schedule)

400,000 - - - -

Replace 1998 Rescue Truck 175 (15 yr. rep schedule)

425,000 - - - -

Apparatus Replacement

- - 300,000 - -

Machinery & Equipment - 542200

Police - Department 14

Six mobile data terminals (MDT's) which are laptop computers for patrol vehicles. Annual maintenance is included in IT operating budget.

- - 245,000 - -

Furniture & Fixtures - 542300

FUND TOTAL

\$ 2,344,510 \$ 1,690,340 \$ 2,445,000 \$ - \$ -

RECAP:

Land - 540100

\$ - \$ - \$ 1,900,000 \$ - \$ -

Buildings - 540200

200,000 - - - -

Improvements Other Than Buildings - 541100

1,319,510 1,690,340 - - -

Vehicles - 542100

825,000 - 300,000 - -

Machinery & Equipment - 542200

- - 245,000 - -

Furniture & Fixtures - 542300

- - - - -

DEPARTMENT TOTAL

\$ 2,344,510 \$ 1,690,340 \$ 2,445,000 \$ - \$ -



Main Stage - 2012



Phoenix Park Tennis Courts - 2012

Department	Description	2014	2015	2016	2017	2018
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Transportation Sales Tax Fund - 261

Land - 540100

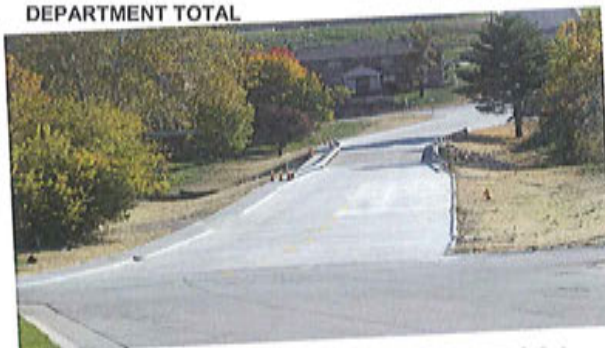
Buildings - 540200

Improvements Other Than Buildings - 541100

Jefferson Street Bridge Replacement (Design \$130,000 Total, Grant \$104,000, City Portion \$26,000) (Construction \$1,240,000, Grant \$992,000, City Portion \$248,000) (\$1,370,000 Total, Grant \$1,096,000, City Portion \$274,000)	\$ 130,000	\$ -	\$ 1,240,000	\$ -	\$ -
Lafayette Street Railroad Crossing (Design \$10,000 Total, Grant \$8,000, City Portion \$2,000) (Construction \$290,000 Total, Grant \$232,000, City Portion \$58,000) (\$300,000 Total, Grant \$240,000, City Portion \$60,000)	10,000	290,000	-	-	-
Fifth Street Bridge Repair	250,000	-	-	-	-
Camp Street Bridge (ROW \$10,000 in 2013, Design \$50,000 and Construction \$900,000 in 2014)	950,000	-	-	-	-
Street Improvements - 541101					
Stafford Street & Fourteenth Street- Resurfacing Stafford, 14th St. from Stafford to Hwy 47; sidewalks (\$1,335,000 Total, Grant \$1,068,000, City Portion \$267,000)	1,335,000	-	-	-	-
Bluff Rd Improvements (Design \$20,000 Total, Grant \$16,000, City Portion \$4,000) (Right-of-way \$45,000 Total, Grant \$36,000, City Portion \$9,000) (Construction \$760,000 Total, Grant \$608,000, City Portion \$152,000) (\$825,000 Total, Grant \$660,000, City Portion \$165,000)	-	20,000	-	-	-
Elm Street Streetscape, Fifth Street to Front Street No Federal Grant Obtained	-	-	-	-	1,400,000
Street Sealing/Overlay Program - 541102					
Various Streets - UTBWS (Nova Chip)	375,000	300,000	300,000	300,000	300,000
Various Streets-Asphalt Overlay	300,000	300,000	300,000	300,000	300,000
Sidewalk Improvement Program - 541104					
Various sidewalk improvements	50,000	50,000	50,000	50,000	50,000
FUND TOTAL	\$ 3,400,000	\$ 960,000	\$ 1,935,000	\$ 1,410,000	\$ 2,050,000

RECAP:

Land - 540100	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings - 540200	-	-	-	-	-
Improvements Other Than Buildings - 541100	1,340,000	290,000	1,240,000	-	-
Street Improvements - 541101	1,335,000	20,000	45,000	760,000	1,400,000
Street Sealing/Overlay Program - 541102	675,000	600,000	600,000	600,000	600,000
Sidewalk Improvement Program - 541104	50,000	50,000	50,000	50,000	50,000
Vehicles - 542100	-	-	-	-	-
Machinery & Equipment - 542200	-	-	-	-	-
Furniture & Fixtures - 542300	-	-	-	-	-
DEPARTMENT TOTAL	\$ 3,400,000	\$ 960,000	\$ 1,935,000	\$ 1,410,000	\$ 2,050,000



Fourteenth Street Bridge - 2012



Department	Description	2014	2015	2016	2017	2018
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Water Fund - 400
Water Operations - 35

Land - 540100

Buildings - 540200

Clay Street	Inspection	\$ -	\$ -	\$ 3,500	\$ -	\$ -
Water Tower	Interior	30,000	-	-	-	-
	Exterior	70,000	-	-	-	-
Crestview	Inspection	-	3,500	-	-	-
Water Tower	Interior-New Epoxy Recoat/Possible Sand-Blasting	-	-	500,000	-	-
	Exterior-Removal of Lead Based Paint	-	-	700,000	-	-
Enduro	Inspection	-	-	-	-	-
Water Tower	Interior 16,000 sq ft	-	70,000	-	-	3,500
	Exterior 16,000 sq ft	-	150,000	-	-	-
New water tower on east side of town		-	-	-	900,000	-
New Well		-	-	-	300,000	-

Improvements Other Than Buildings - 541100

Portable well pump starter panel - Well 10 & 11	6,000	6,000	-	-	-
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Water System Improvements - 541110

Various water system improvements	48,000	48,000	48,000	48,000	48,000
Booster Pumping Station on Highway A - This will boost water pressure on Hwy A and subdivisions in the area. Will also provide needed fire protection for this area.	120,000	-	-	-	-

Vehicles - 542100

Replace 1999 Dodge Pick-up	31,000	-	-	-	-
2000 Chevrolet Express Van	-	31,000	-	-	-
4 x 4 Truck-Replace Truck #5 (Chevy)	-	-	-	30,000	-

Machinery & Equipment - 542200

Furniture & Fixtures - 542300

Water Monitoring System SW (Replaces Lookup-SW out of Support)	20,000	-	-	-	-
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FUND TOTAL

\$ 325,000	\$ 308,500	\$ 1,251,500	\$ 1,278,000	\$ 51,500
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RECAP:

Land - 540100	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings - 540200	100,000	223,500	1,203,500	1,200,000	3,500
Improvements Other Than Buildings - 541100	6,000	6,000	-	-	-
Water System Improvements - 541110	168,000	48,000	48,000	48,000	48,000
Vehicles - 542100	31,000	31,000	-	30,000	-
Machinery & Equipment - 542200	-	-	-	-	-
Furniture & Fixtures - 542300	20,000	-	-	-	-

DEPARTMENT TOTAL

\$ 325,000	\$ 308,500	\$ 1,251,500	\$ 1,278,000	\$ 51,500
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Department	Description	2014	2015	2016	2017	2018
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Sewage Treatment Fund - 410
Sewage Treatment Operations - 36

Land - 540100

Buildings - 540200

Improvements Other Than Buildings - 541100

Various sewer line and manhole improvements	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
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Sanitary Sewer System Improvements - 541120

Upgrading West Link Liftstation	-	-	100,000	-	-
Upgrading Fairfield Liftstation	-	100,000	-	-	-
Upgrading Fulton Street Liftstation	-	-	-	100,000	-
Upgrading West End Liftstation	100,000	-	-	-	-

Vehicles - 542100

1-Ton Truck	-	40,000	-	-	-
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Machinery & Equipment - 542200

Furniture & Fixtures - 542300

FUND TOTAL

\$ 200,000	\$ 240,000	\$ 200,000	\$ 200,000	\$ 100,000
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RECAP:

Land - 540100	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings - 540200	-	-	-	-	-
Improvements Other Than Buildings - 541100	100,000	100,000	100,000	100,000	100,000
Sanitary Sewer System Improvements - 541120	100,000	100,000	100,000	100,000	-
Vehicles - 542100	-	40,000	-	-	-
Machinery & Equipment - 542200	-	-	-	-	-
Furniture & Fixtures - 542300	-	-	-	-	-

DEPARTMENT TOTAL

\$ 200,000	\$ 240,000	\$ 200,000	\$ 200,000	\$ 100,000
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Walnut Street Liftstation 2011



Department	Description	2014	2015	2016	2017	2018
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Solid Waste Fund - 420

Refuse Collection Operations - 37

Vehicles - 542100

Refuse Truck (Replaces #28)	\$	165,000	\$	-	\$	-	\$	-
Additional Refuse Truck if annexation passes		-		-	165,000		-	-

Machinery & Equipment - 542200

Landfill Operations - 38

Improvements Other Than Buildings - 541100

Buildings - 540200

Machinery & Equipment - 542200

Recycling Operations - 39

Buildings - 540200

Improvements Other Than Buildings - 541100

Vehicles - 542100

Recycle Truck		150,000		-		-		-
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Machinery & Equipment - 542200

Baler (Replaces Excel EX-63)		-	120,000		-		-	
Brush Chipper (Replace BC18001)		-	65,000		-		-	
Bobcat Accessory Trailer (Made in House)		-	-	12,000		-		-
Bobcat (Replace S250)		-	-			80,000		-

FUND TOTAL

\$	315,000	\$	185,000	\$	177,000	\$	80,000	\$	-
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RECAP:

Buildings - 540200		-		-		-		-
Improvements Other Than Buildings - 541100		-		-		-		-
Vehicles - 542100		315,000		165,000		-		-
Machinery & Equipment - 542200		-	185,000	12,000		80,000		-

DEPARTMENT TOTAL

\$	315,000	\$	185,000	\$	177,000	\$	80,000	\$	-
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**FIVE YEAR
BUDGET BY FUND**





Five-Year Budget By Fund

The City has developed a five-year budget for each of its funds for several reasons including :

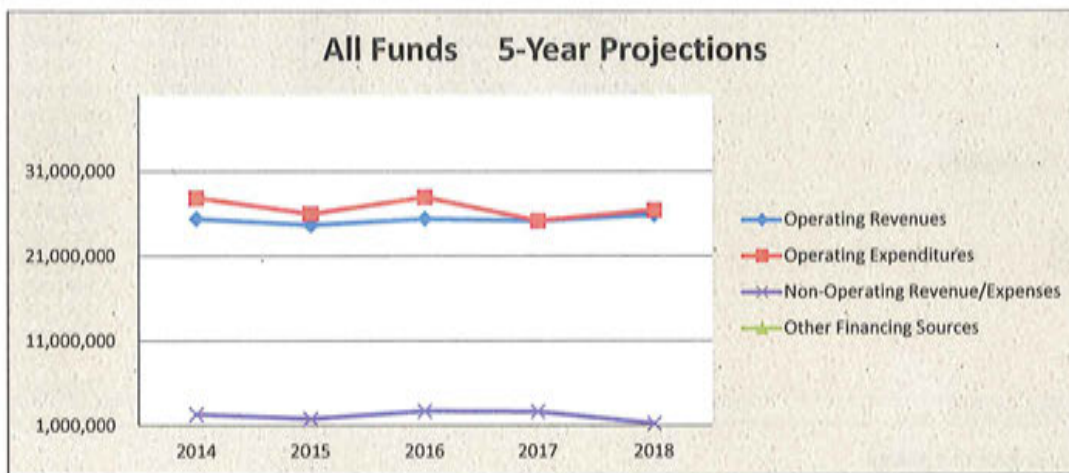
- Ability to properly plan for capital purchases
- Ability to properly plan and meet debt requirements.
- Ability to properly plan rate increases.
- Ability to properly plan for personnel management
- Ability to provide quality services to its residents.

Budget Assumptions:

- Estimated sales tax revenue to increase by 1 in 2014 and 2 % annually thereafter.
- Estimated health insurance at 15% increase for 2014 and 10% thereafter annually.
- Estimated personnel expenditures to increase 2% annually beginning in 2015. There are no salary/wage increases for 2014.
There are no salary/wage increases for 2014.
- Estimated charges for services to increase by 2 % annually.
- Charges for services-enterprise funds. There are no currently scheduled rate increases.
- Due to 2013 assessed valuation, estimated property tax revenue to decrease 7% and remain flat.
Next assessment year is 2015.
- No new debt issues anticipated.

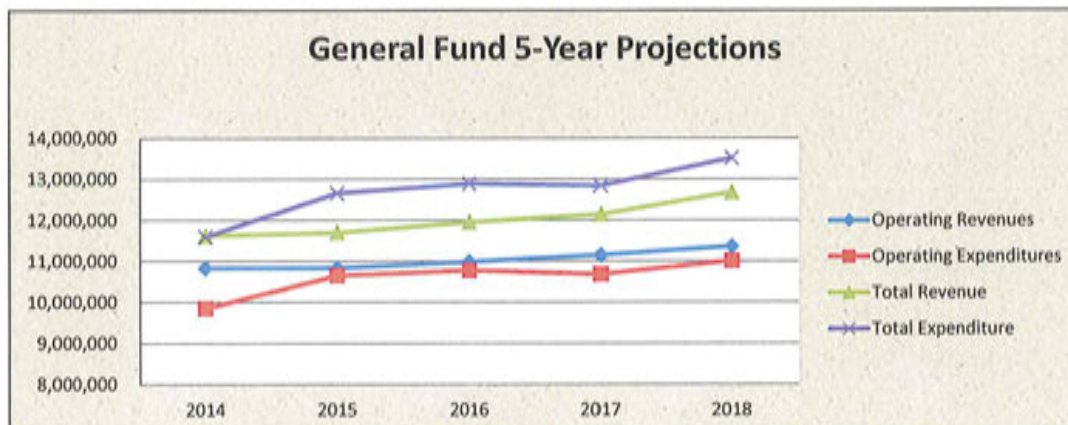
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2014 through 2018

All Funds	Projected 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 27,360,540	\$ 26,837,565	\$ 27,948,115	\$ 26,740,193	\$ 27,792,820
TOTAL OPERATING REVENUES	25,398,380	24,681,130	25,409,871	25,182,855	25,896,440
TOTAL OPERATING EXPENDITURES/EXPENSES	27,877,360	26,001,285	27,944,298	25,165,933	26,434,545
TOTAL NON-OPERATING REVENUES/EXPENSES	2,324,995	1,797,295	2,707,495	2,638,295	1,232,995
TOTAL OTHER FINANCING SOURCES (USES)	10,000	10,000	10,000	10,000	10,000
NET CHANGE IN FUND BALANCE	(4,793,975)	(3,107,450)	(5,231,922)	(2,611,373)	(1,761,100)
ESTIMATED ENDING FUND BALANCE, September 30	\$ 22,566,565	\$ 23,730,115	\$ 22,716,193	\$ 24,128,820	\$ 26,031,720



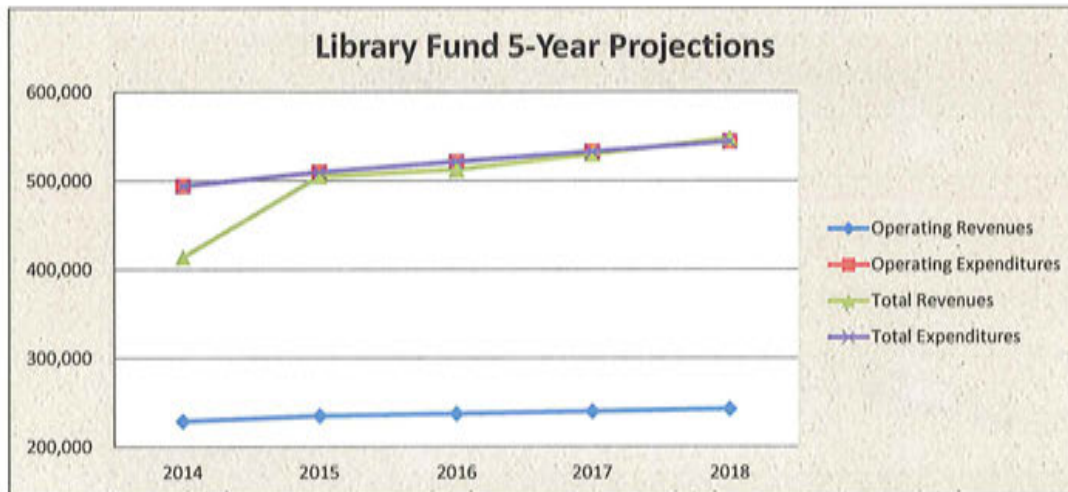
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2014 through 2018

GENERAL FUND	Projected 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 4,579,290	\$ 4,609,185	\$ 3,644,324	\$ 2,705,844	\$ 2,006,314
OPERATING REVENUES:					
Taxes	8,373,855	8,514,500	8,627,300	8,741,100	8,908,900
Licenses and permits	188,300	157,950	155,950	155,950	155,950
Intergovernmental	94,500	62,000	62,000	62,000	62,000
Charges for services	1,804,710	1,729,950	1,772,450	1,813,550	1,854,750
Fines	170,000	172,000	172,000	172,000	173,000
Investment income	27,500	2,500	2,500	2,500	2,500
Rents	161,900	178,600	181,000	183,400	185,800
Donations	16,900	16,900	16,900	16,900	16,900
TOTAL OPERATING REVENUES	10,837,665	10,834,400	10,990,100	11,147,400	11,357,800
OPERATING EXPENDITURES:					
Administration	842,785	798,540	778,475	820,145	837,265
Tourism	120,000	121,200	122,400	123,600	125,000
Front Street Properties	21,000	21,000	21,000	21,000	21,000
Senior Center Operations	48,800	48,800	48,800	48,800	48,800
Municipal Court	36,020	34,825	34,885	35,040	35,195
Communications	866,010	884,675	905,065	926,720	950,795
Police	2,589,920	2,660,530	2,732,985	2,797,345	2,867,265
Finance	526,535	540,770	557,040	567,535	584,825
Economic/Community Development	140,275	143,960	147,745	150,360	153,790
Engineering	650,480	668,855	684,765	701,885	720,735
Street	1,525,170	1,602,815	1,590,085	1,632,780	1,654,915
Building & Maintenance	257,155	262,905	269,270	273,900	278,895
Information Technology	501,160	505,085	551,120	564,895	573,315
Parks & Recreation	1,276,650	1,291,491	1,338,715	1,371,075	1,403,895
Pool	218,470	224,540	245,140	250,960	262,165
Airport	187,210	188,290	190,340	191,365	192,390
Debt Service - Interest	1,000	1,000	1,000	1,000	1,000
Capital Outlay	41,000	655,000	559,750	203,525	299,320
TOTAL OPERATING EXPENDITURES	9,849,640	10,654,261	10,778,580	10,681,930	11,010,565
TOTAL OTHER FINANCING SOURCES (USES):					
Transfers in	786,100	864,500	961,500	995,100	1,322,600
Transfers out	(1,744,230)	(2,009,500)	(2,111,500)	(2,160,100)	(2,502,600)
TOTAL OTHER FINANCING SOURCES (USES)	(958,130)	(1,145,000)	(1,150,000)	(1,165,000)	(1,180,000)
NET CHANGE IN FUND BALANCE	29,895	(964,861)	(938,480)	(699,530)	(832,765)
ESTIMATED ENDING FUND BALANCE, September 30	4,609,185	3,644,324	2,705,844	2,006,314	1,173,549
Dedicated Reserves:					
15% Fund Balance, reserved for operations	(1,471,150)	(1,499,740)	(1,532,670)	(1,571,610)	(1,606,540)
PROJECTED UNRESERVED FUND BALANCES, September 30	\$ 3,138,035	\$ 2,144,584	\$ 1,173,174	\$ 434,704	\$ (432,991)



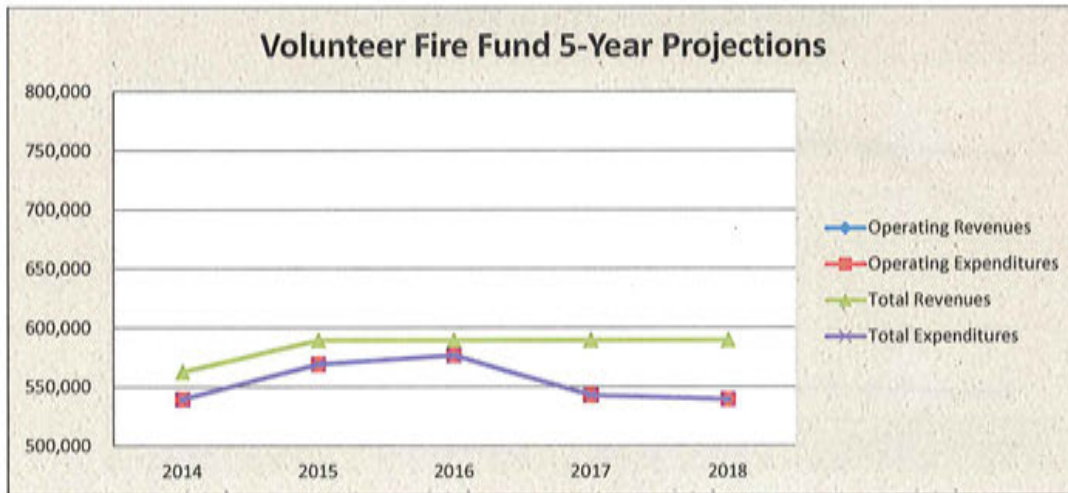
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2014 through 2018

Library Fund	Projected 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 178,300	\$ 97,955	\$ 93,140	\$ 84,070	\$ 81,295
REVENUES:					
Taxes	164,685	170,840	173,440	176,040	178,840
Charges for services	52,200	52,200	52,200	52,200	52,200
Fines	2,500	2,500	2,500	2,500	2,500
Investment income	1,500	1,500	1,500	1,500	1,500
Donations	7,900	7,900	7,900	7,900	7,900
TOTAL OPERATING REVENUES	228,785	234,940	237,540	240,140	242,940
OPERATING EXPENDITURES:					
Personal services	312,440	321,415	330,880	340,535	350,375
Operation & maintenance	181,690	188,340	190,730	192,380	194,030
TOTAL OPERATING EXPENDITURES	494,130	509,755	521,610	532,915	544,405
TOTAL OTHER FINANCING SOURCES (USES):					
Transfers in	185,000	270,000	275,000	290,000	305,000
NET CHANGE IN FUND BALANCE	(80,345)	(4,815)	(9,070)	(2,775)	3,535
ESTIMATED ENDING FUND BALANCE, September 30	97,955	93,140	84,070	81,295	84,830
Dedicated Reserves:					
15% Fund Balance, reserved for operations	(74,120)	(76,460)	(78,240)	(79,940)	(81,660)
PROJECTED UNRESERVED FUND BALANCES, September 30	\$ 23,835	\$ 16,680	\$ 5,830	\$ 1,355	\$ 3,170



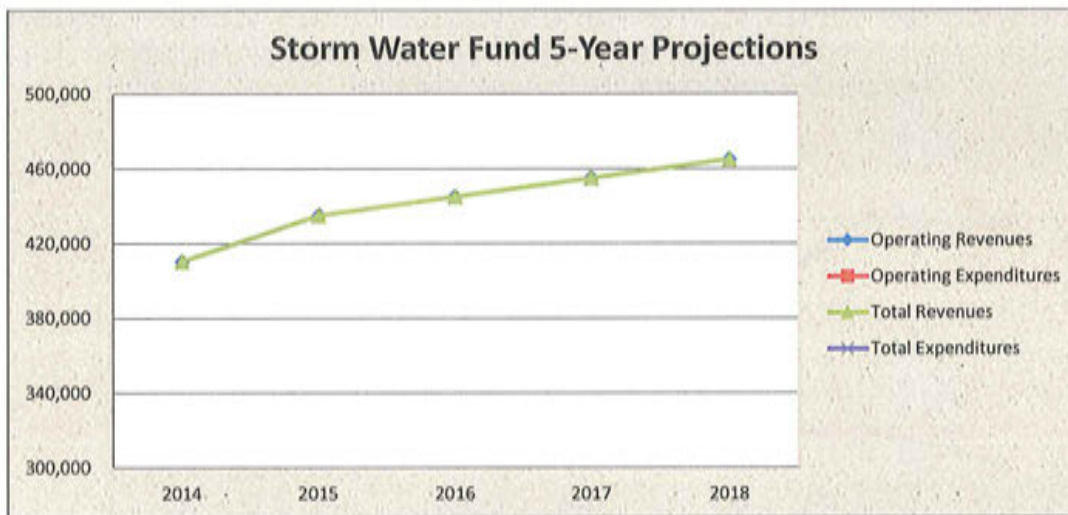
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2014 through 2018

Volunteer Fire	Projected 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 790,210	\$ 813,285	\$ 833,540	\$ 846,303	\$ 892,864
REVENUES:					
Charges for services	3,400	3,400	3,400	3,400	3,400
Rent	7,610	7,610	7,610	7,610	7,610
Investment income	3,000	3,000	3,000	3,000	3,000
Donations	500	500	500	500	500
TOTAL OPERATING REVENUES	14,510	14,510	14,510	14,510	14,510
OPERATING EXPENDITURES:					
Personal services	211,705	214,460	217,300	220,205	223,150
Operation & maintenance	303,860	319,795	324,447	322,744	316,311
Capital Outlay	24,000	35,000	35,000	-	-
TOTAL OPERATING EXPENDITURES	539,565	569,255	576,747	542,949	539,461
TOTAL OTHER FINANCING SOURCES (USES):					
Transfers in	548,130	575,000	575,000	575,000	575,000
TOTAL OTHER FINANCING SOURCES (USES)	548,130	575,000	575,000	575,000	575,000
NET CHANGE IN FUND BALANCE	23,075	20,255	12,763	46,561	50,049
ESTIMATED ENDING FUND BALANCE, September 30	813,285	833,540	846,303	892,864	942,913
Dedicated Reserves:					
15% Fund Balance, reserved for operations	(77,330)	(80,140)	(81,260)	(81,440)	(80,920)
PROJECTED UNRESERVED FUND BALANCES, September 30	\$ 735,955	\$ 753,400	\$ 765,043	\$ 811,424	\$ 861,993



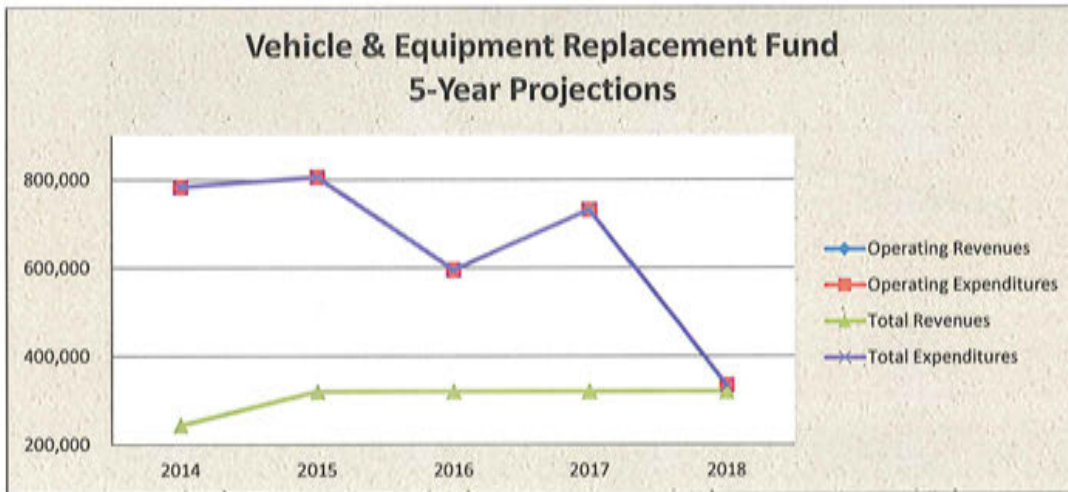
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2014 through 2018

Storm Water	Projected 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 3,333,270	\$ 3,643,770	\$ 3,978,770	\$ 4,323,770	\$ 4,678,770
REVENUES:					
Taxes	400,000	425,000	435,000	445,000	455,000
Charges for services	500	-	-	-	-
Investment income	10,000	10,000	10,000	10,000	10,000
TOTAL OPERATING REVENUES	410,500	435,000	445,000	455,000	465,000
OPERATING EXPENDITURES:					
Capital Outlay	100,000	100,000	100,000	100,000	100,000
TOTAL OPERATING EXPENDITURES	100,000	100,000	100,000	100,000	100,000
NET CHANGE IN FUND BALANCE	310,500	335,000	345,000	355,000	365,000
PROJECTED RESERVED FUND BALANCES, September 30	\$ 3,643,770	\$ 3,978,770	\$ 4,323,770	\$ 4,678,770	\$ 5,043,770



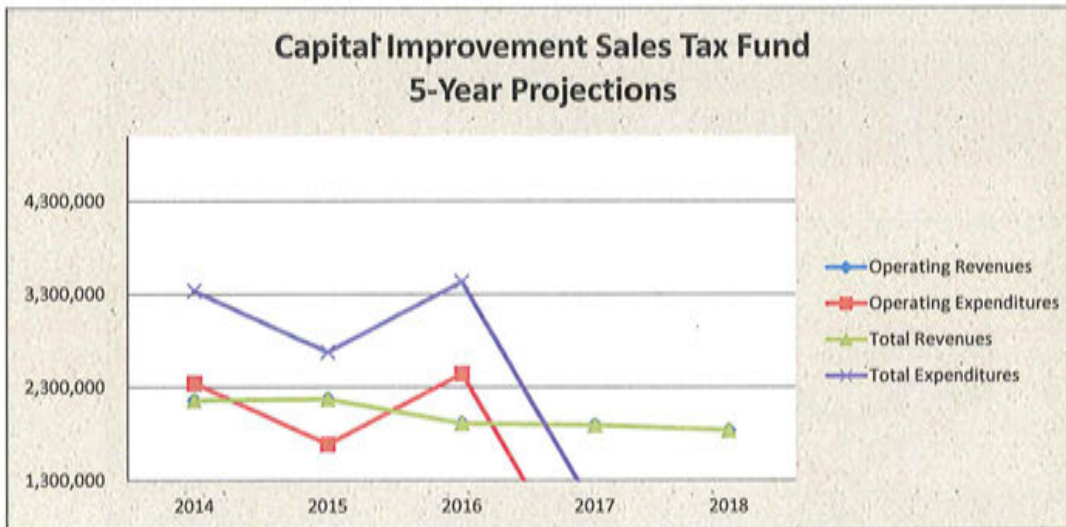
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2014 through 2018

Vehicle & Equipment Replacement	Projected 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 2,379,030	\$ 1,838,615	\$ 1,353,075	\$ 1,077,736	\$ 665,856
REVENUES:					
Investment income	8,000	10,000	10,000	10,000	10,000
TOTAL OPERATING REVENUES	8,000	10,000	10,000	10,000	10,000
OPERATING EXPENDITURES:					
Capital Outlay	783,415	805,540	595,339	731,880	334,110
TOTAL OPERATING EXPENDITURES	783,415	805,540	595,339	731,880	334,110
TOTAL OTHER FINANCING SOURCES (USES):					
Sale of capital assets	10,000	10,000	10,000	10,000	10,000
Transfers in	225,000	300,000	300,000	300,000	300,000
TOTAL OTHER FINANCING SOURCES (USES)	235,000	310,000	310,000	310,000	310,000
NET CHANGE IN FUND BALANCE	(540,415)	(485,540)	(275,339)	(411,880)	(14,110)
PROJECTED RESERVED FUND BALANCES, September 30	\$ 1,838,615	\$ 1,353,075	\$ 1,077,736	\$ 665,856	\$ 651,746



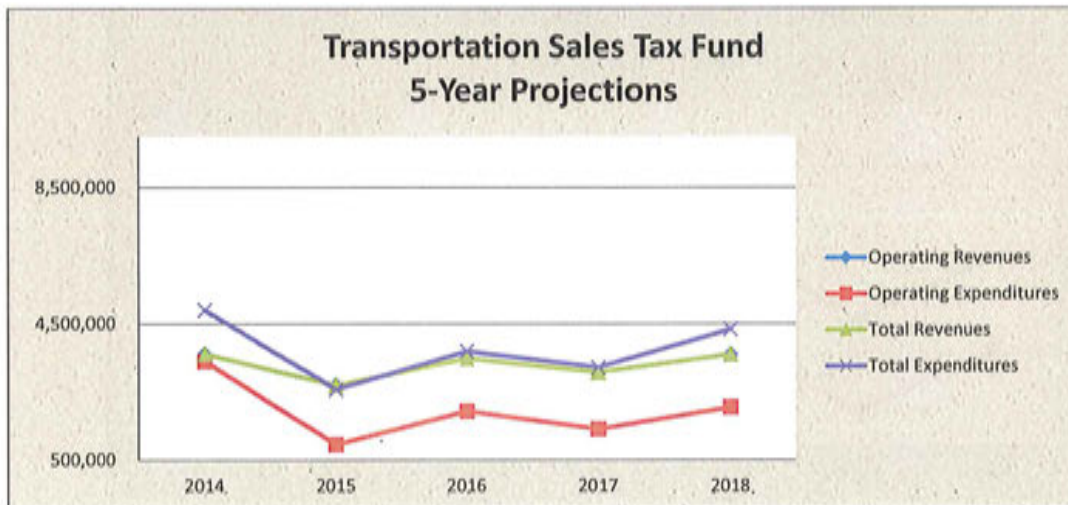
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2014 through 2018

Capital Improvement Sales Tax	Projected 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 3,780,740	\$ 2,603,910	\$ 2,099,650	\$ 578,580	\$ 1,483,650
REVENUES:					
Taxes	1,807,500	1,816,500	1,820,500	1,824,500	1,828,500
Intergovernmental	234,470	240,340	-	-	-
Investment income	8,500	8,500	8,500	8,500	8,500
Donations	110,000	110,000	85,000	60,000	-
TOTAL OPERATING REVENUES	2,160,470	2,175,340	1,914,000	1,893,000	1,837,000
OPERATING EXPENDITURES:					
Capital Outlay	2,344,510	1,690,340	2,445,000	-	-
TOTAL OPERATING EXPENDITURES	2,344,510	1,690,340	2,445,000	-	-
TOTAL OTHER FINANCING SOURCES (USES):					
Transfers out	(992,790)	(989,260)	(990,070)	(987,930)	(986,170)
NET CHANGE IN FUND BALANCE	(1,176,830)	(504,260)	(1,521,070)	905,070	850,830
PROJECTED RESERVED FUND BALANCES, September 30	\$ 2,603,910	\$ 2,099,650	\$ 578,580	\$ 1,483,650	\$ 2,334,480



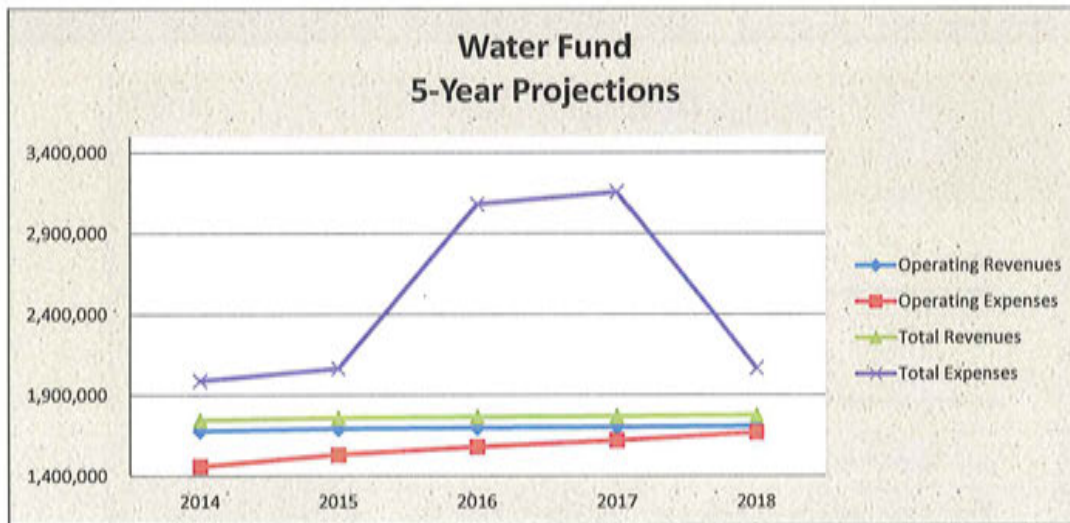
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2014 through 2018

Transportation Sales Tax Fund	Projected 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 4,257,760	\$ 2,964,550	\$ 3,085,110	\$ 2,874,780	\$ 2,732,210
REVENUES:					
Taxes	2,422,500	2,441,500	2,447,500	2,458,500	2,464,500
Intergovernmental	1,180,000	248,000	1,028,000	608,000	1,120,000
Investment income	8,000	8,000	8,000	8,000	8,000
TOTAL OPERATING REVENUES	3,610,500	2,697,500	3,483,500	3,074,500	3,592,500
OPERATING EXPENDITURES:					
Capital Outlay	3,400,000	960,000	1,935,000	1,410,000	2,050,000
TOTAL OPERATING EXPENDITURES	3,400,000	960,000	1,935,000	1,410,000	2,050,000
TOTAL OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	(1,503,710)	(1,616,940)	(1,758,830)	(1,807,070)	(2,284,630)
TOTAL OTHER FINANCING SOURCES (USES)	(1,503,710)	(1,616,940)	(1,758,830)	(1,807,070)	(2,284,630)
NET CHANGE IN FUND BALANCE	(1,293,210)	120,560	(210,330)	(142,570)	(742,130)
PROJECTED RESERVED FUND BALANCES, September 30	\$ 2,964,550	\$ 3,085,110	\$ 2,874,780	\$ 2,732,210	\$ 1,990,080



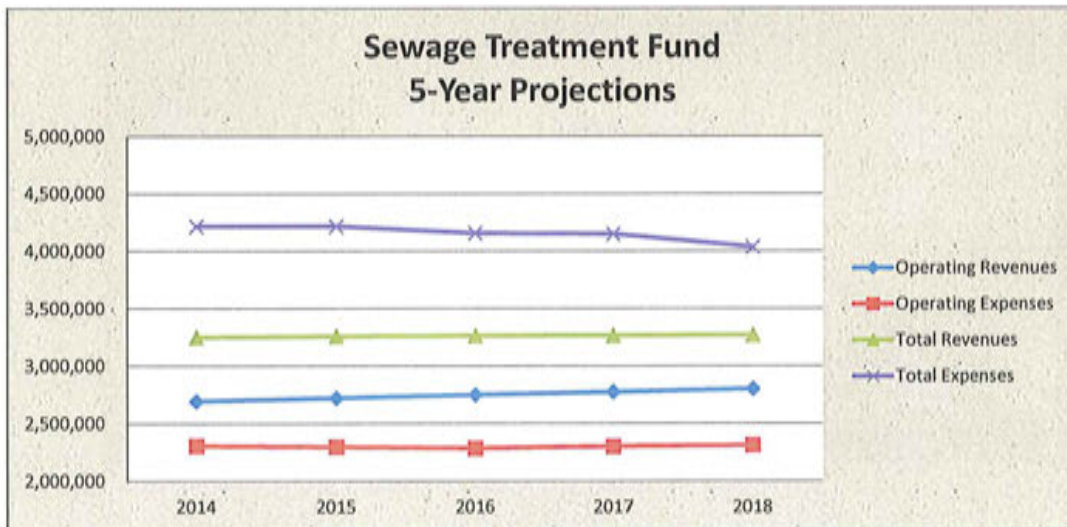
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2014 through 2018

Water	Projected 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 6,646,940	\$ 6,727,685	\$ 6,729,810	\$ 6,664,950	\$ 6,554,990
OPERATING REVENUES:					
Charges for services	1,678,790	1,692,500	1,698,500	1,702,500	1,708,500
TOTAL OPERATING REVENUES	1,678,790	1,692,500	1,698,500	1,702,500	1,708,500
OPERATING EXPENSES:					
Personal services	502,235	509,875	526,300	534,985	551,925
Operation & maintenance	704,520	747,320	778,580	810,195	843,385
Small tools/equipment/fixtures	13,510	-	-	-	-
Depreciation expense	240,000	275,000	275,000	275,000	275,000
TOTAL OPERATING EXPENSES	1,460,265	1,532,195	1,579,880	1,620,180	1,670,310
NONOPERATING REVENUES (EXPENSES)					
Investment income	6,000	6,000	6,000	6,000	6,000
Miscellaneous	61,120	61,120	61,120	61,120	61,120
Capital outlay	(325,000)	(308,500)	(1,251,500)	(1,278,000)	(51,500)
TOTAL NONOPERATING REVENUES (EXPENSES)	(257,880)	(241,380)	(1,184,380)	(1,210,880)	15,620
TRANSFERS					
Transfers in	-	-	-	-	-
Transfers out	(204,900)	(225,300)	(250,600)	(259,400)	(344,800)
TOTAL TRANSFERS	(204,900)	(225,300)	(250,600)	(259,400)	(344,800)
CHANGE IN NET ASSETS	(244,255)	(306,375)	(1,316,360)	(1,387,960)	(290,990)
ESTIMATED ENDING FUND BALANCE, September 30	6,402,685	6,421,310	5,413,450	5,276,990	6,264,000
Adjustments for capital outlay and debt service	325,000	308,500	1,251,500	1,278,000	51,500
Less: Invested in capital assets, net of related debt	(6,015,050)	(6,048,550)	(7,025,050)	(8,028,050)	(7,804,550)
Less Funding Requirements:					
25% Fund Balance, committed for operations	(365,100)	(383,000)	(395,000)	(405,000)	(417,600)
PROJECTED UNRESERVED FUND BALANCES, September 30	\$ 347,535	\$ 298,260	\$ (755,100)	\$ (1,878,060)	\$ (1,906,650)



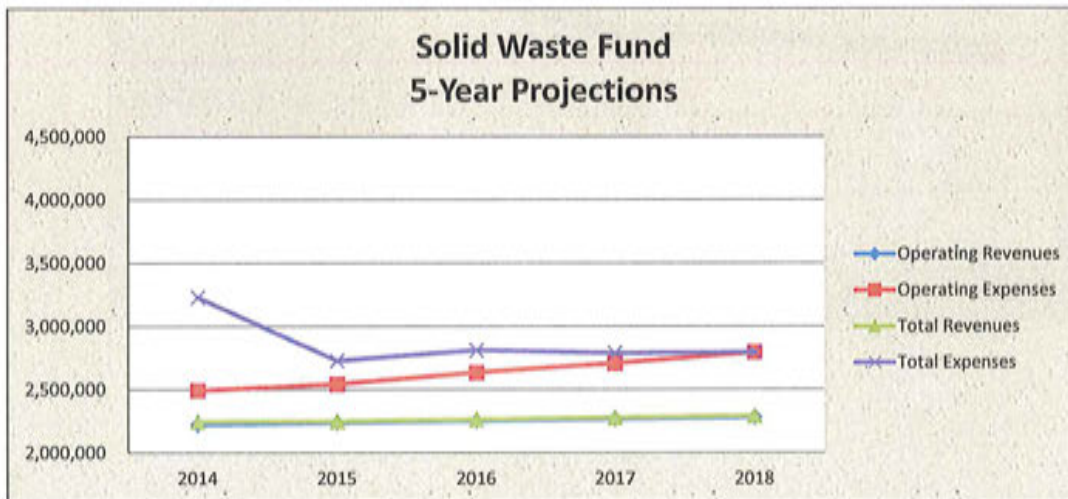
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2014 through 2018

Sewage Treatment	Projected 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 10,819,370	\$ 10,948,210	\$ 11,131,326	\$ 11,369,500	\$ 11,631,471
OPERATING REVENUES:					
Charges for services	2,695,600	2,722,630	2,749,661	2,776,695	2,803,730
TOTAL OPERATING REVENUES	2,695,600	2,722,630	2,749,661	2,776,695	2,803,730
OPERATING EXPENSES:					
Personal services	374,160	393,949	403,379	421,459	432,339
Operation & maintenance	774,135	803,150	820,492	849,348	878,992
Small tools/equipment/fixtures	13,850	1,500	1,501	1,502	1,503
Depreciation expense	1,145,000	1,100,000	1,060,000	1,030,000	1,000,000
TOTAL OPERATING EXPENSES	2,307,145	2,298,599	2,285,372	2,302,309	2,312,834
NONOPERATING REVENUES (EXPENSES)					
Investment income	549,400	531,700	508,500	484,800	460,100
Miscellaneous	6,000	6,000	6,000	6,000	6,000
Interest and fiscal charges	(815,015)	(778,615)	(740,615)	(703,215)	(664,715)
Principal - debt service	(895,000)	(900,000)	(930,000)	(945,000)	(960,000)
Capital outlay	(200,000)	(240,000)	(200,000)	(200,000)	(100,000)
TOTAL NONOPERATING REVENUES (EXPENSES)	(1,354,615)	(1,380,915)	(1,356,115)	(1,357,415)	(1,258,615)
TRANSFERS					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-
CHANGE IN NET ASSETS	(966,160)	(956,884)	(891,826)	(883,029)	(767,719)
ESTIMATED ENDING FUND BALANCE, September 30	9,853,210	9,991,326	10,239,500	10,486,471	10,863,752
Adjustments for capital outlay and debt service	1,095,000	1,140,000	1,130,000	1,145,000	1,060,000
Less: Invested in capital assets, net of related debt	(10,483,180)	(8,243,180)	(6,053,180)	(3,878,180)	(1,818,180)
Less Funding Requirements:					
25% Fund Balance, committed for operations	(576,800)	(574,600)	(571,300)	(575,600)	(578,200)
PROJECTED UNRESERVED FUND BALANCES, September 30	\$ (111,770)	\$ 2,313,546	\$ 4,745,020	\$ 7,177,691	\$ 9,527,372



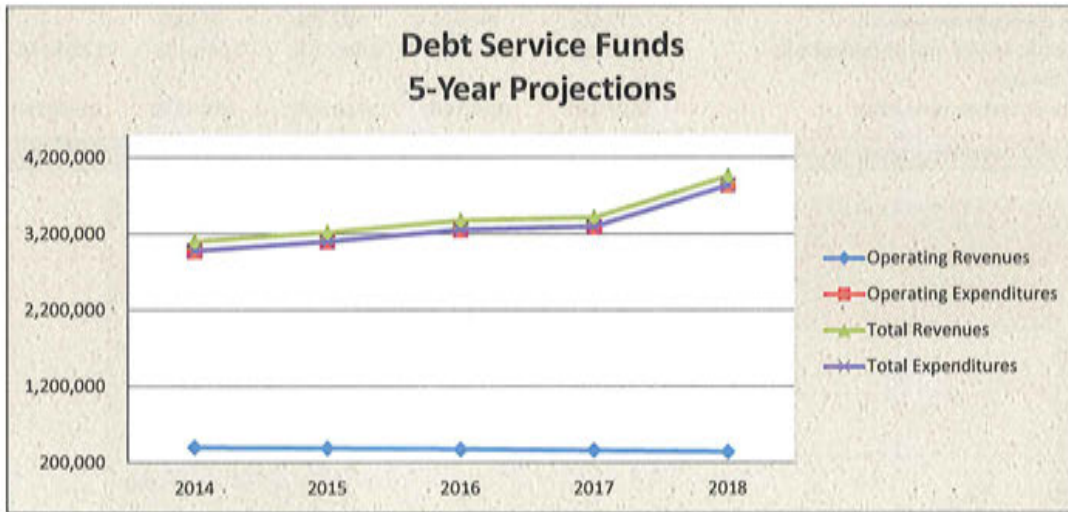
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2014 through 2018

Solid Waste	Projected 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 2,614,460	\$ 2,370,020	\$ 2,074,330	\$ 1,703,610	\$ 1,272,390
OPERATING REVENUES:					
Charges for services	2,223,650	2,238,650	2,253,650	2,267,650	2,281,650
TOTAL OPERATING REVENUES	2,223,650	2,238,650	2,253,650	2,267,650	2,281,650
OPERATING EXPENSES:					
Personal services	712,860	743,335	769,155	796,155	824,410
Operation & maintenance	1,532,630	1,554,005	1,595,015	1,642,415	1,700,950
Small tools/equipment/fixtures	1,600	1,000	1,200	1,300	1,400
Depreciation expense	246,000	246,000	269,000	269,000	269,000
TOTAL OPERATING EXPENSES	2,493,090	2,544,340	2,634,370	2,708,870	2,795,760
NONOPERATING REVENUES (EXPENSES)					
Investment income	10,000	10,000	10,000	10,000	10,000
Capital outlay	(737,500)	(185,000)	(177,000)	(80,000)	-
TOTAL NONOPERATING REVENUES (EXPENSES)	(712,500)	(175,000)	(167,000)	(70,000)	10,000
CHANGE IN NET ASSETS	(981,940)	(480,690)	(547,720)	(511,220)	(504,110)
ESTIMATED ENDING FUND BALANCE, September 30	1,632,520	1,889,330	1,526,610	1,192,390	768,280
Adjustments for capital outlay and debt service	737,500	185,000	177,000	80,000	-
Less: Invested in capital assets, net of related debt	1,814,450	2,245,450	2,691,450	3,040,450	3,309,450
Less Funding Requirements:					
25% Fund Balance, committed for operations	(623,300)	(636,100)	(658,600)	(677,200)	(698,900)
PROJECTED UNRESERVED FUND BALANCES, September 30	\$ 3,561,170	\$ 3,683,680	\$ 3,736,460	\$ 3,635,640	\$ 3,378,830



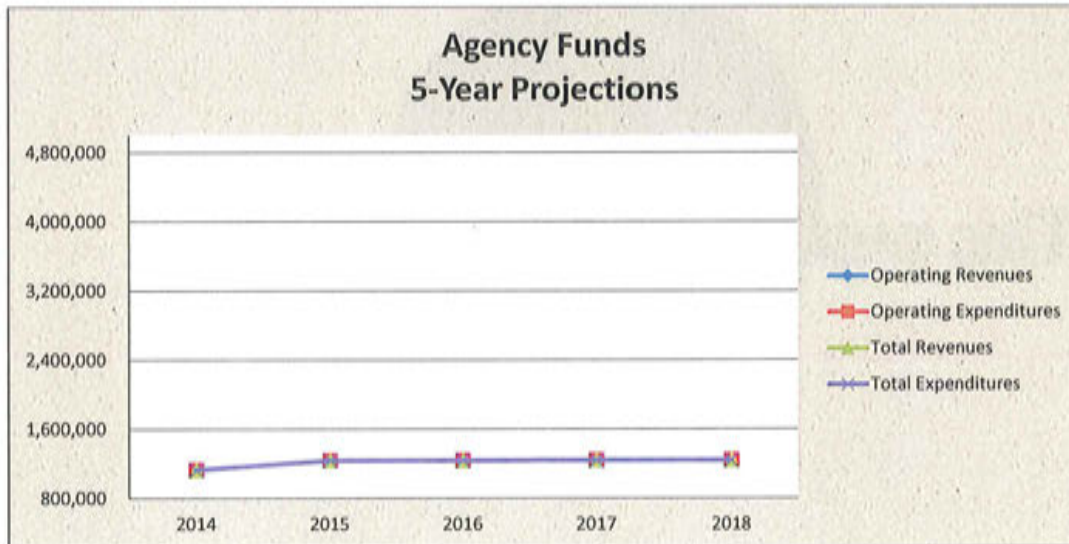
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2014 through 2018

Debt Service	Projected 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 507,450	\$ 633,160	\$ 753,320	\$ 873,830	\$ 994,790
REVENUES:					
Taxes	258,900	264,250	264,600	264,950	265,300
Investment income	141,010	123,410	110,810	95,510	77,510
TOTAL OPERATING REVENUES	399,910	387,660	375,410	360,460	342,810
OPERATING EXPENDITURES:					
Operation & maintenance	4,000	4,000	4,000	4,000	4,000
Debt service - principal	1,540,000	1,700,000	1,905,000	2,005,000	2,620,000
Debt service - interest	1,431,600	1,395,000	1,345,400	1,284,900	1,213,100
TOTAL OPERATING EXPENDITURES	2,975,600	3,099,000	3,254,400	3,293,900	3,837,100
TOTAL OTHER FINANCING SOURCES (USES):					
Transfers in	2,701,400	2,831,500	2,999,500	3,054,400	3,615,600
TOTAL OTHER FINANCING SOURCES (USES)	2,701,400	2,831,500	2,999,500	3,054,400	3,615,600
NET CHANGE IN FUND BALANCE	125,710	120,160	120,510	120,960	121,310
PROJECTED RESERVED FUND BALANCES, September 30	\$ 633,160	\$ 753,320	\$ 873,830	\$ 994,790	\$ 1,116,100



CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2014 through 2018

Agency	Projected 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES:					
Rent	1,130,000	1,238,000	1,238,000	1,241,000	1,240,000
TOTAL OPERATING REVENUES	1,130,000	1,238,000	1,238,000	1,241,000	1,240,000
OPERATING EXPENDITURES:					
Capital Outlay	-	-	-	-	-
Debt service - principal	847,500	994,500	1,007,000	1,021,100	1,035,200
Debt service - interest	282,500	243,500	231,000	219,900	204,800
TOTAL OPERATING EXPENDITURES	1,130,000	1,238,000	1,238,000	1,241,000	1,240,000
NET CHANGE IN FUND BALANCE	-	-	-	-	-
PROJECTED RESERVED FUND BALANCES, September 30	\$ -	\$ -	\$ -	\$ -	\$ -



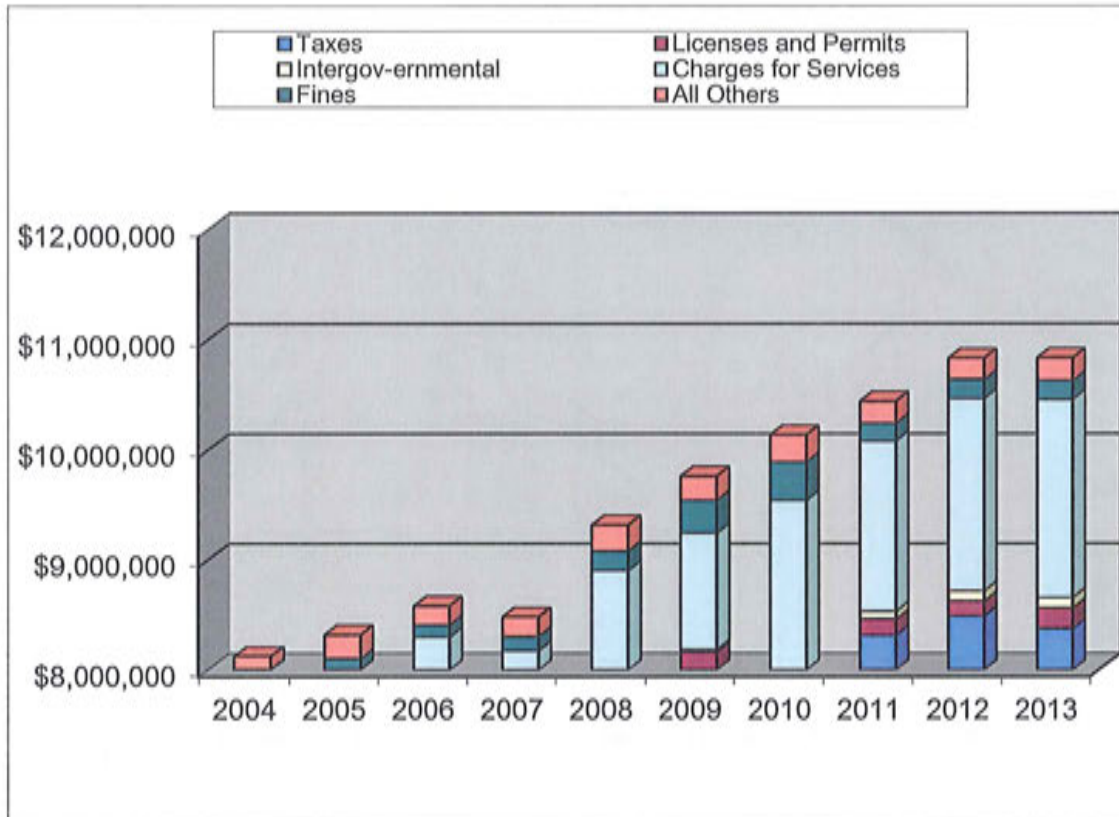


APPENDIX

CITY OF WASHINGTON, MISSOURI

General Revenues by Source - Budget

Last Ten Fiscal Years

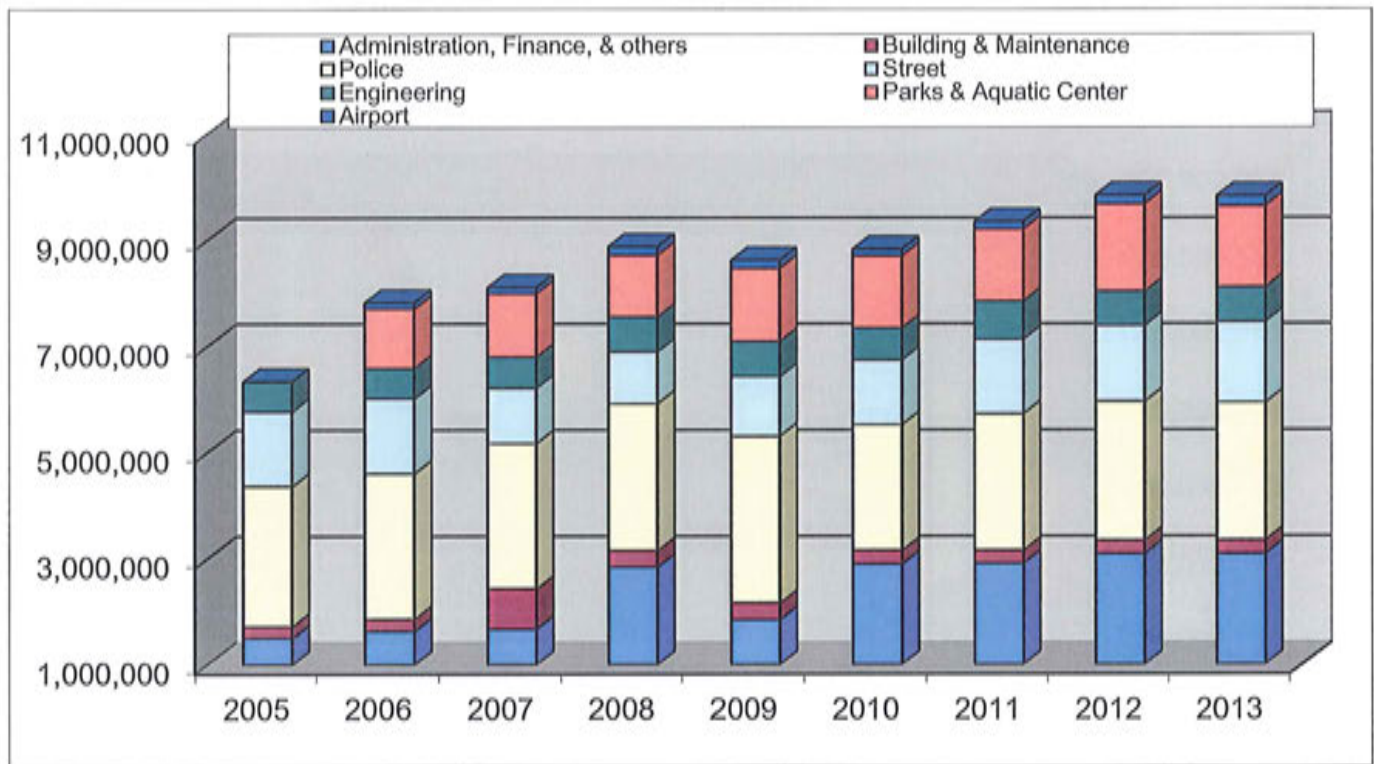


Period Ending	Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines	All Others	Total
9/30/2004	\$6,100,614	\$210,587	\$954,487	\$619,151	\$121,324	\$118,127	\$8,124,290
9/30/2005	6,378,761	222,720	608,187	741,767	150,953	216,929	8,319,317
9/30/2006	6,505,805	199,000	694,895	898,305	110,000	172,665	8,580,670
9/30/2007	7,040,865	199,000	18,640	914,815	130,000	177,565	8,480,885
9/30/2008	7,675,865	239,000	26,750	960,490	180,000	235,300	9,317,405
9/30/2009	7,971,765	188,500	26,435	1,057,530	300,000	219,600	9,763,830
9/30/2010	7,785,115	148,700	67,380	1,542,345	350,000	246,000	10,139,540
9/30/2011	8,314,630	146,150	71,000	1,551,435	160,000	201,100	10,444,315
9/30/2012	8,489,060	135,950	93,000	1,752,205	170,000	194,900	10,835,115
9/30/2013	8,373,855	188,300	94,500	1,804,710	170,000	206,300	10,837,665

CITY OF WASHINGTON, MISSOURI

General Expenditures by Department - Budget

Last Ten Fiscal Years



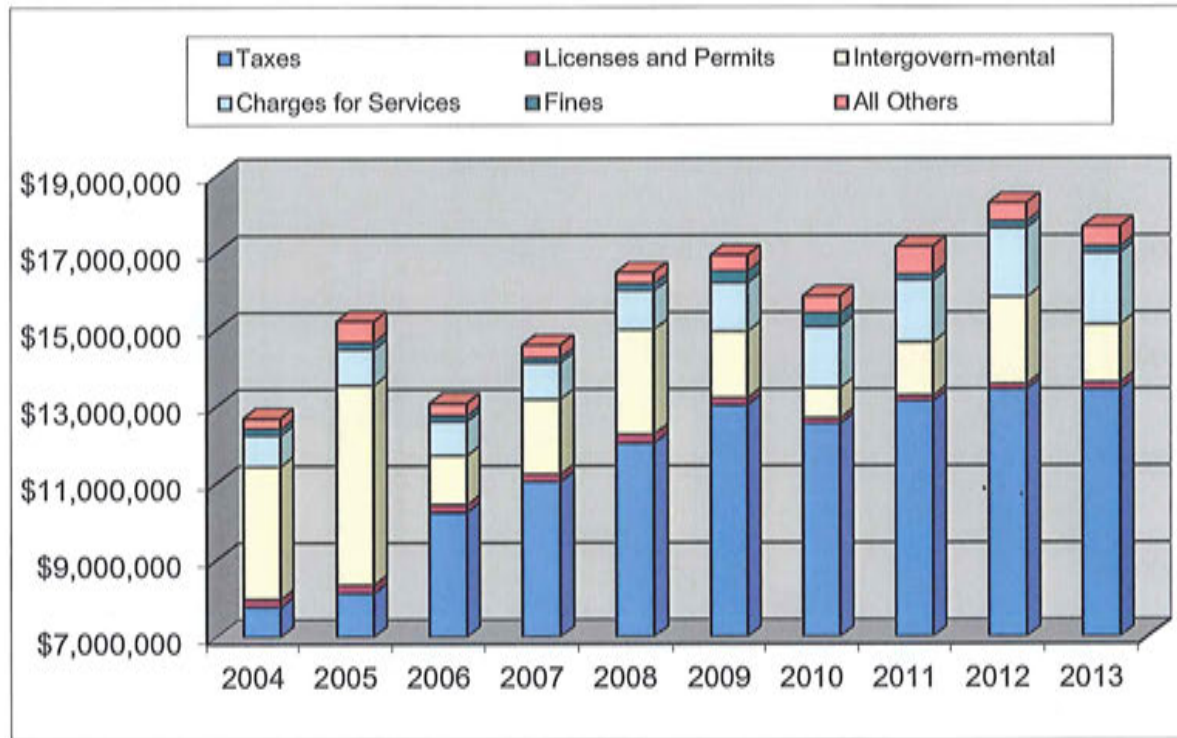
Period Ending	Administration, Finance, & others	Building & Maintenance	Police	Street	Engineering	Parks & Aquatic Center	Airport	Total
9/30/2004	\$1,500,701	\$230,647	\$2,579,142	\$1,311,033	\$485,156	\$0	\$0	\$6,106,679
9/30/2005	1,499,778	223,956	2,635,110	1,410,041	566,540	0	0	6,335,425
9/30/2006	1,629,510	232,445	2,738,220	1,413,025	569,385	1,121,030	117,975	6,582,585
9/30/2007	1,672,830	756,555	2,738,245	1,043,600	584,420	1,193,785	116,155	8,105,590
9/30/2008	2,837,805	307,060	2,769,955	978,475	659,530	1,162,970	161,390	8,877,185
9/30/2009	1,847,950	310,490	3,145,815	1,121,070	665,405	1,375,720	150,660	8,617,110
9/30/2010	2,890,385	256,865	2,370,595	1,221,625	599,135	1,360,580	126,945	8,826,130
9/30/2011	2,902,415	245,370	2,572,285	1,406,370	720,070	1,357,350	142,510	9,346,370
9/30/2012	3,085,265	250,980	2,616,490	1,433,375	640,945	1,652,627	162,100	9,841,782
9/30/2013	3,085,265	257,155	2,589,920	1,525,170	650,480	1,536,120	187,210	9,831,320

**Parks and Airport moved to General Fund in 2006.

CITY OF WASHINGTON, MISSOURI

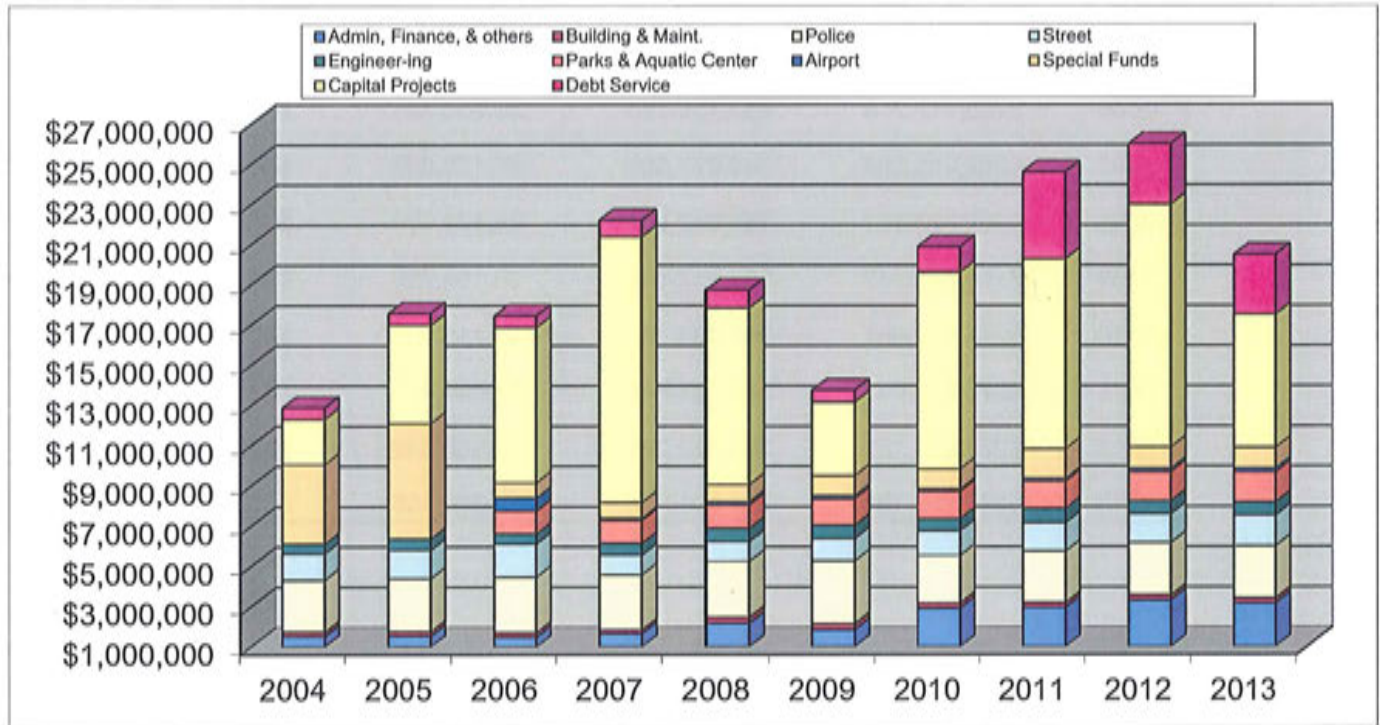
Governmental Revenues by Source - Budget

Last Ten Fiscal Years



Period Ending	Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines	All Others	Total
9/30/2004	\$7,772,597	\$210,588	\$3,454,786	\$812,405	\$163,284	\$280,143	\$ 12,693,803
9/30/2005	8,131,643	222,721	5,196,472	932,071	189,699	547,014	15,219,620
9/30/2006	10,237,070	199,000	1,281,055	891,440	150,035	319,465	13,078,065
9/30/2007	11,037,590	199,000	1,950,015	946,840	135,800	331,005	14,600,250
9/30/2008	12,036,505	239,000	2,723,660	1,008,740	185,900	295,550	16,489,355
9/30/2009	13,032,690	188,500	1,729,035	1,262,820	309,000	412,200	16,934,245
9/30/2010	12,544,910	148,700	782,380	1,597,845	351,000	444,100	15,868,935
9/30/2011	13,130,805	146,150	1,390,000	1,607,435	161,200	722,915	17,158,505
9/30/2012	13,440,435	135,950	2,257,305	1,804,205	172,000	477,500	18,287,395
9/30/2013	13,427,440	188,300	1,508,970	1,860,810	172,500	512,320	17,670,340

CITY OF WASHINGTON, MISSOURI
Governmental Expenditures by Function - Budget
Last Ten Fiscal Years

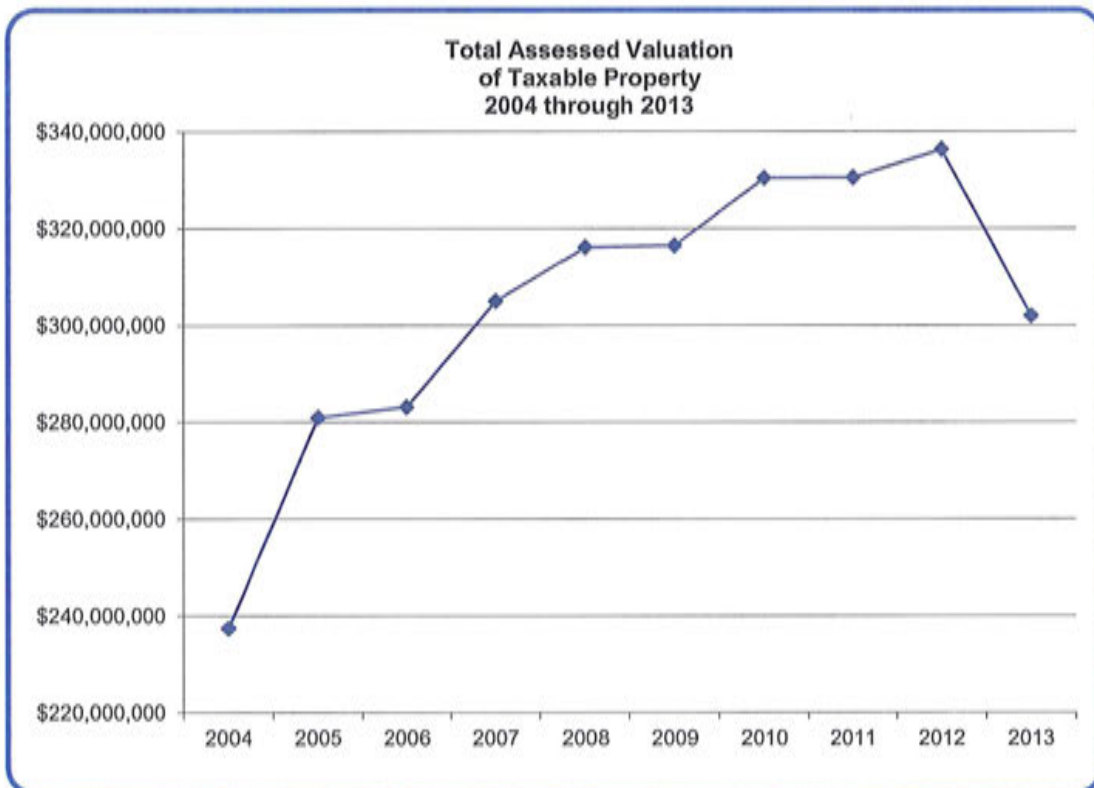


Period Ending	Admin, Finance, & others	Building & Maint.	Police	Street	Engineer-ing	Parks & Aquatic Center	Airport	Special Funds	Capital Projects	Debt Service	Total
9/30/2004	\$1,500,701	\$230,647	\$2,579,142	\$1,311,033	\$485,156	\$0	\$0	\$3,952,250	\$2,241,696	\$586,241	\$ 12,886,866
9/30/2005	1,526,644	223,959	2,635,105	1,410,040	566,539	0	0	5,740,745	4,883,706	587,383	17,574,121
9/30/2006	1,471,579	226,233	2,764,130	1,646,769	492,751	1,141,540	645,469	755,514	7,720,081	586,188	17,450,254
9/30/2007	1,644,830	198,300	2,733,245	978,100	584,420	1,128,985	116,155	777,960	13,228,355	817,835	22,208,185
9/30/2008	2,159,580	307,060	2,769,955	978,475	659,530	1,162,970	161,390	849,900	8,790,225	905,750	18,744,835
9/30/2009	1,827,950	310,490	3,120,605	1,106,770	665,405	1,317,340	150,660	993,300	3,659,000	598,700	13,750,220
9/30/2010	2,900,715	256,865	2,370,595	1,221,625	599,135	1,350,250	126,945	997,555	9,784,245	1,279,500	20,887,430
9/30/2011	2,928,015	245,370	2,560,285	1,406,370	720,070	1,343,750	142,510	1,476,725	9,449,800	4,336,812	24,609,707
9/30/2012	3,301,265	250,980	2,604,490	1,433,375	640,945	1,448,627	162,100	1,069,695	12,080,705	3,014,600	26,006,782
9/30/2013	3,144,585	257,155	2,589,920	1,525,170	650,480	1,495,120	187,210	1,033,695	6,627,925	2,975,600	20,486,860

**Parks and Airport moved from Special Revenue Funds in 2006.

ASSESSED VALUATION OF TAXABLE PROPERTY

FISCAL YEAR	REAL ESTATE PROPERTY	PERSONAL PROPERTY	STATE ASSESSED R.R. & UTILITIES	TOTAL VALUATION
2004	\$182,474,026	\$50,428,104	\$4,550,629	\$237,452,759
2005	\$214,831,146	\$60,192,298	\$5,939,418	\$280,962,862
2006	\$223,717,275	\$53,408,785	\$6,053,858	\$283,179,918
2007	\$252,005,298	\$46,877,596	\$6,178,842	\$305,061,736
2008	\$259,923,302	\$50,012,813	\$6,189,799	\$316,125,914
2009	\$260,283,247	\$50,012,813	\$6,189,799	\$316,485,859
2010	\$274,869,051	\$48,432,106	\$7,118,272	\$330,419,429
2011	\$273,603,043	\$48,981,844	\$7,937,831	\$330,522,718
2012	\$274,934,189	\$53,532,261	\$7,860,333	\$336,326,783
2013	\$246,209,191	\$47,501,400	\$8,310,506	\$302,021,097

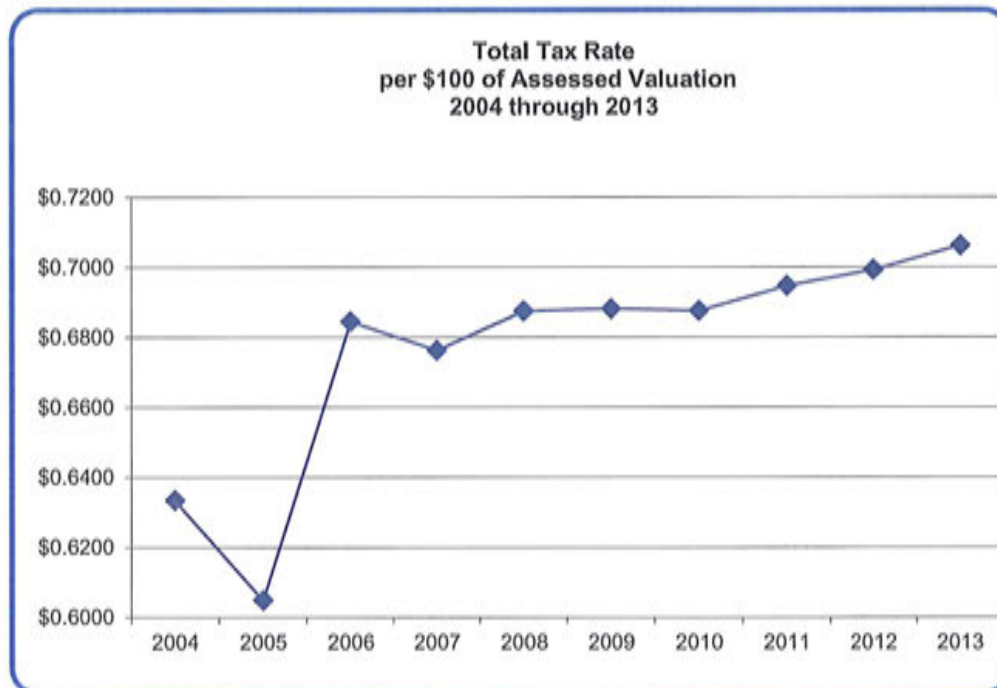


PROPERTY TAX RATE BY YEAR AND FUND*

*Per \$100 of assessed valuation

Fiscal Year	General Fund	Library Fund	Total Rate
2004	\$0.5412	\$0.0923	\$0.6335
2005	\$0.5177	\$0.0872	\$0.6049
2006	\$0.5940	\$0.0905	\$0.6845
2007	\$0.5857	\$0.0906	\$0.6763
2008	\$0.5941	\$0.0934	\$0.6875
2009	\$0.5959	\$0.0923	\$0.6882
2010	\$0.5962	\$0.0914	\$0.6876
2011	\$0.6020	\$0.0927	\$0.6947
2012	\$0.6048	\$0.0945	\$0.6993
2013	\$0.6062	\$0.1000	\$0.7062

Each year a portion of the General Fund tax levy is set aside for Fire Department purposes.



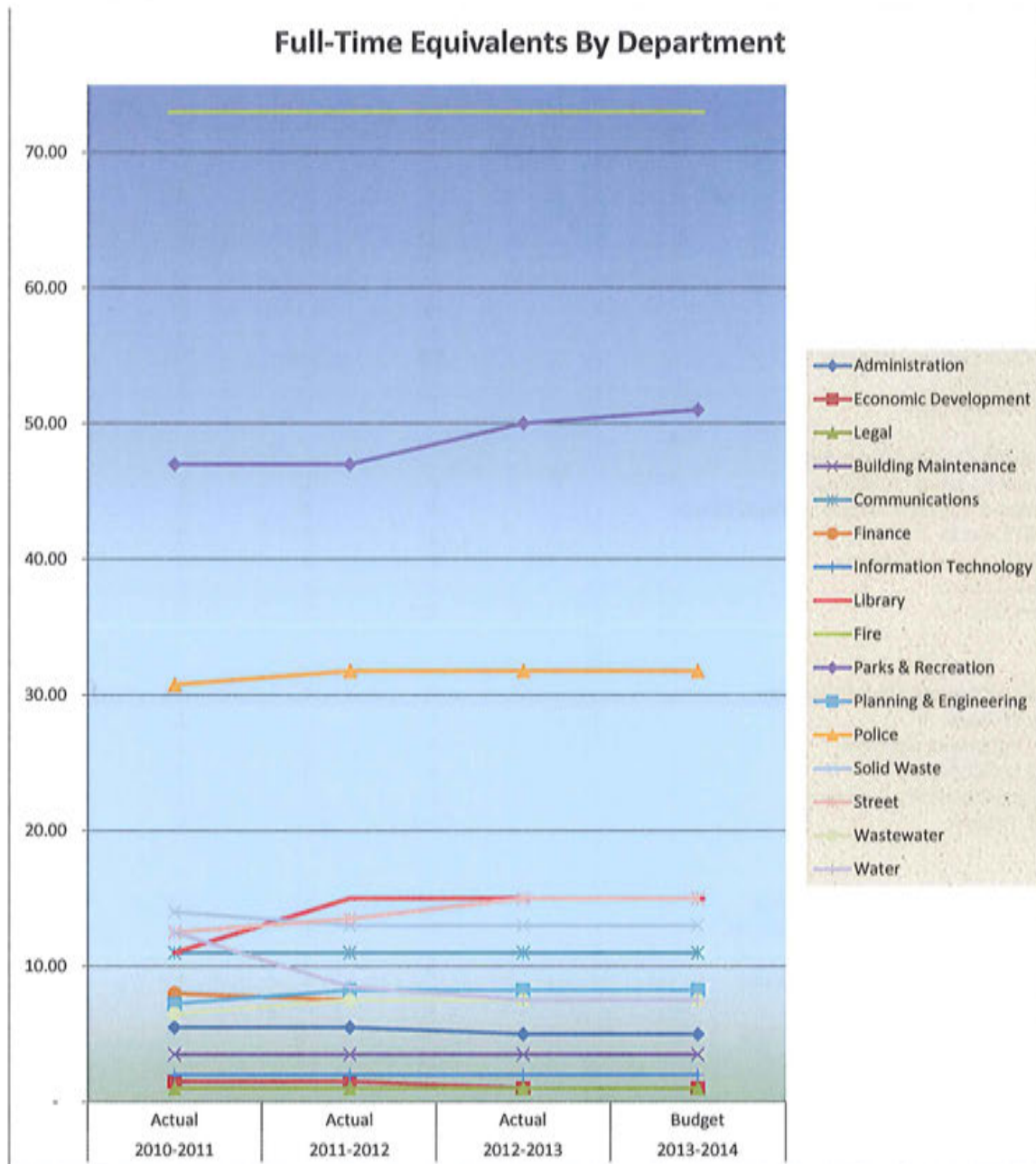
FULL-TIME EQUIVALENTS SCHEDULE

<u>DEPARTMENT</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
<u>CLASSIFICATION/DESCRIPTION</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>
Administration				
City Administrator	1	1	1	1
Assistant City Administrator	1	1	1	1
City Clerk / Human Resources Manager	1	1	1	1
Executive Secretary / Deputy City Clerk	1	1	1/2	1/2
Clerk - Administration	1	1	1	1
Emergency Preparedness Director	1/2	1/2	1/2	1/2
Economic Development				
Economic Development Director	1	1	1	1
Economic Developer	1/2	1/2	0	0
Legal				
Municipal Judge	1/4	1/4	1/4	1/4
City Attorney	1/4	1/4	1/4	1/4
Court Clerk	1/4	1/4	1/4	1/4
Deputy Court Clerk	1/4	1/4	1/4	1/4
Building Maintenance				
Building Maintenance Supervisor	1	1	1	1
Custodian	2 1/2	2 1/2	2 1/2	2 1/2
Communications				
Director of Communications	1	1	1	1
Lead Dispatcher	1	1	1	1
Dispatcher	9	9	9	9
Finance				
Finance Manager	1	1	1	1
Assistant Finance Manager	1	0	0	0
General Ledger Clerk	1	1	1	1
Accounts Payable Clerk	1	1	1	1
Payroll / Accounts Receivable Clerk	1	1	1	1
Special Accounts / Utility Billing Clerk	1	1	1	1
Utility Billing Clerk	1	1	1	1
Cashier	1	1 1/2	1 1/2	1 1/2
Information Technology				
Information Technology Manager	1	1	1	1
Information Technology Specialist	1	1	1	1
Library				
Librarian	1	1	1	1
Assistant Librarian	1	1	1	1
Children's Librarian	1	1	1	1
Clerk	1	1	1	1
Part-Time Clerk	3	6	6	6
Part-Time Shelves	4	5	5	5
Fire				
Fire Chief	1/2	1/2	1/2	1/2
Secretary	1	1	1	1
Custodian	1/2	1/2	1/2	1/2
Volunteer Fire Fighters	71	71	71	71
Parks & Recreation				
Director of Parks and Recreation	1	1	1	1
Parks and Recreation Foreman	1	1	1	1
Recreation Coordinator	1	1	1	1
Parks and Recreation Lead Laborer	2	2	2	2
Parks & Recreation Equipment Operator	1	1	1	1
Parks and Recreation Secretary	1	1	1	1

Parks and Recreation Laborer	7	7	7	7
Lead/Assistant Lead Counselors	2	2	2	2
Counselors	11	11	11	11
PT Seasonal Cashiers	13	13	15	16
PT Cashiers	7	7	8	8
Planning & Engineering				
City Engineer	1	1	1	1
Director of Planning and Engineering Services	1/4	1/4	1/4	1/4
Assistant City Engineer	1	1	1	1
Building Official	1	1	1	1
Building Inspector	1	1	1	1
Engineering Technician	1	1	1	1
Planning and Engineering Services Secretary	1	1	1	1
Engineering Clerk	1	1	1	1
Infrastructure Inspector	0	1	1	1
Police				
Police Chief	1	1	1	1
Police Captain	1	1	1	1
Police Lieutenant	4	4	4	4
Police Sergeant	3	3	3	3
Detective	2	2	2	2
Detective - Narcotics	1	1	1	1
Patrol Officer - D.A.R.E./ School Resource	2	2	2	2
Patrol Officer	12	13	13	13
Patrol Officer - Traffic Safety	2	2	2	2
Court Clerk/Office Supervisor	3/4	3/4	3/4	3/4
Police Secretary	1	1	1	1
Police Records Clerk	1	1	1	1
Sanitation/Landfill/Compost/Recycling				
Sanitation Foreman / Mechanic	1	1	1	1
Sanitation & Compost/Recycling Truck Driver	4	3	3	3
Landfill Laborer	2	2	2	2
Landfill Equipment Operator	2	2	2	2
Compost Laborer	2	3	3	3
Refuse Collector	3	2	2	2
Street				
Streets and Sanitation Superintendent	1	1	1	1
Streets Foreman	1	1	1	1
Streets Equipment Operator	3	3	3	3
Streets Lead Laborer	2	3	3	3
Streets and Sanitation Secretary	1	1	1	1
Streets Laborer	4 1/2	4 1/2	6	6
Wastewater				
Water and Wastewater Superintendent	1/2	1/2	1/2	1/2
Wastewater Treatment Plant Operator III	1	1	1	1
Lab Technician	1	1	1	1
Wastewater Plant Operator II/Mechanic	1	1	1	1
Wastewater Plant Operator I	2	3	3	3
Secretary	1/2	1/2	1/2	1/2
Clerk	1/2	1/2	1/2	1/2
Water				
Water and Wastewater Superintendent	1/2	1/2	1/2	1/2
Foreman	2	1	1	1
Lead Laborer	3	1	1	1
Equipment Operator	1	1	1	1
Truck Driver	1	1	1	1
Secretary	1/2	1/2	1/2	1/2
Meter Reader	2	2	1	1
Laborer	2	1	1	1
Clerk	1/2	1/2	1/2	1/2
	247.00	249.50	252.00	253.00

Major Changes: Library added 4 part-time positions due to new library expansion in 2012. The Assistant Finance Manager was promoted to Finance Manager and the Assistant position was not filled. A police officer was added in 2012. In 2013, the Deputy City Clerk took the City Clerk position after the prior clerk retired. A part-time clerk was hired as Deputy City Clerk. The part-time economic development position retired. The City began operating a miniature golf and driving range which added 3 Cashiers and 1 Ground Maintenance person. Prior to this year, the City was on a hiring freeze with only essential personnel being replaced. The City continues to closely monitor each vacancy and address if a replacement should be hired.

Full-Time Equivalent or FTE is the number of full-time positions or part-time positions converted into a fraction of a full-time position.



**2013-2014 COMPENSATION PLAN
STEP GRADE PLAN**

GRADE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
1	\$5.76	\$5.93	\$6.11	\$6.29	\$6.48	\$6.68	\$6.88	\$7.08	\$7.30	\$7.52
2	\$6.34	\$6.53	\$6.72	\$6.92	\$7.13	\$7.35	\$7.57	\$7.79	\$8.03	\$8.27
3	\$6.97	\$7.18	\$7.39	\$7.62	\$7.84	\$8.08	\$8.32	\$8.57	\$8.83	\$9.09
4	\$7.67	\$7.90	\$8.13	\$8.38	\$8.63	\$8.89	\$9.15	\$9.43	\$9.71	\$10.00
5	\$8.43	\$8.69	\$8.95	\$9.22	\$9.49	\$9.78	\$10.07	\$10.37	\$10.68	\$11.00
6	\$9.28	\$9.55	\$9.84	\$10.14	\$10.44	\$10.75	\$11.08	\$11.41	\$11.75	\$12.10
7	\$10.20	\$10.51	\$10.83	\$11.15	\$11.48	\$11.83	\$12.18	\$12.55	\$12.93	\$13.31
8	\$11.22	\$11.56	\$11.91	\$12.27	\$12.63	\$13.01	\$13.40	\$13.80	\$14.22	\$14.65
9	\$12.35	\$12.72	\$13.10	\$13.49	\$13.90	\$14.31	\$14.74	\$15.19	\$15.64	\$16.11
10	\$13.58	\$13.99	\$14.41	\$14.84	\$15.29	\$15.75	\$16.22	\$16.70	\$17.20	\$17.72
11	\$14.94	\$15.39	\$15.85	\$16.33	\$16.82	\$17.32	\$17.84	\$18.37	\$18.93	\$19.49
12	\$16.43	\$16.93	\$17.43	\$17.96	\$18.50	\$19.05	\$19.62	\$20.21	\$20.82	\$21.44
13	\$18.08	\$18.62	\$19.18	\$19.75	\$20.35	\$20.96	\$21.59	\$22.23	\$22.90	\$23.59
14	\$19.89	\$20.48	\$21.10	\$21.73	\$22.38	\$23.05	\$23.74	\$24.46	\$25.19	\$25.95
15	\$21.87	\$22.53	\$23.21	\$23.90	\$24.62	\$25.36	\$26.12	\$26.90	\$27.71	\$28.54
16	\$24.06	\$24.78	\$25.53	\$26.29	\$27.08	\$27.89	\$28.73	\$29.59	\$30.48	\$31.39
17	\$26.47	\$27.26	\$28.08	\$28.92	\$29.79	\$30.68	\$31.60	\$32.55	\$33.53	\$34.53
18	\$29.11	\$29.99	\$30.89	\$31.81	\$32.77	\$33.75	\$34.76	\$35.81	\$36.88	\$37.99
19	\$32.03	\$32.99	\$33.98	\$34.99	\$36.04	\$37.13	\$38.24	\$39.39	\$40.57	\$41.79
20	\$35.23	\$36.28	\$37.37	\$38.49	\$39.65	\$40.84	\$42.06	\$43.33	\$44.63	\$45.96
21	\$38.75	\$39.91	\$41.11	\$42.34	\$43.61	\$44.92	\$46.27	\$47.66	\$49.09	\$50.56
22	\$42.63	\$43.90	\$45.22	\$46.58	\$47.98	\$49.41	\$50.90	\$52.42	\$54.00	\$55.62
23	\$46.89	\$48.29	\$49.74	\$51.24	\$52.77	\$54.36	\$55.99	\$57.67	\$59.40	\$61.18
24	\$51.58	\$53.12	\$54.72	\$56.36	\$58.05	\$59.79	\$61.59	\$63.43	\$65.34	\$67.30
25	\$56.73	\$58.44	\$60.19	\$62.00	\$63.86	\$65.77	\$67.74	\$69.78	\$71.87	\$74.03

Permanent part-time employees grade and step less \$0.75 per hour.

Note: The 2013-2014 budget does not include any wage increases. The step grade plan is being updated by an outside consulting firm and should be ready for the 2014-2015 budget year.

2013-2014 PERFORMANCE STEP GRADE PLAN

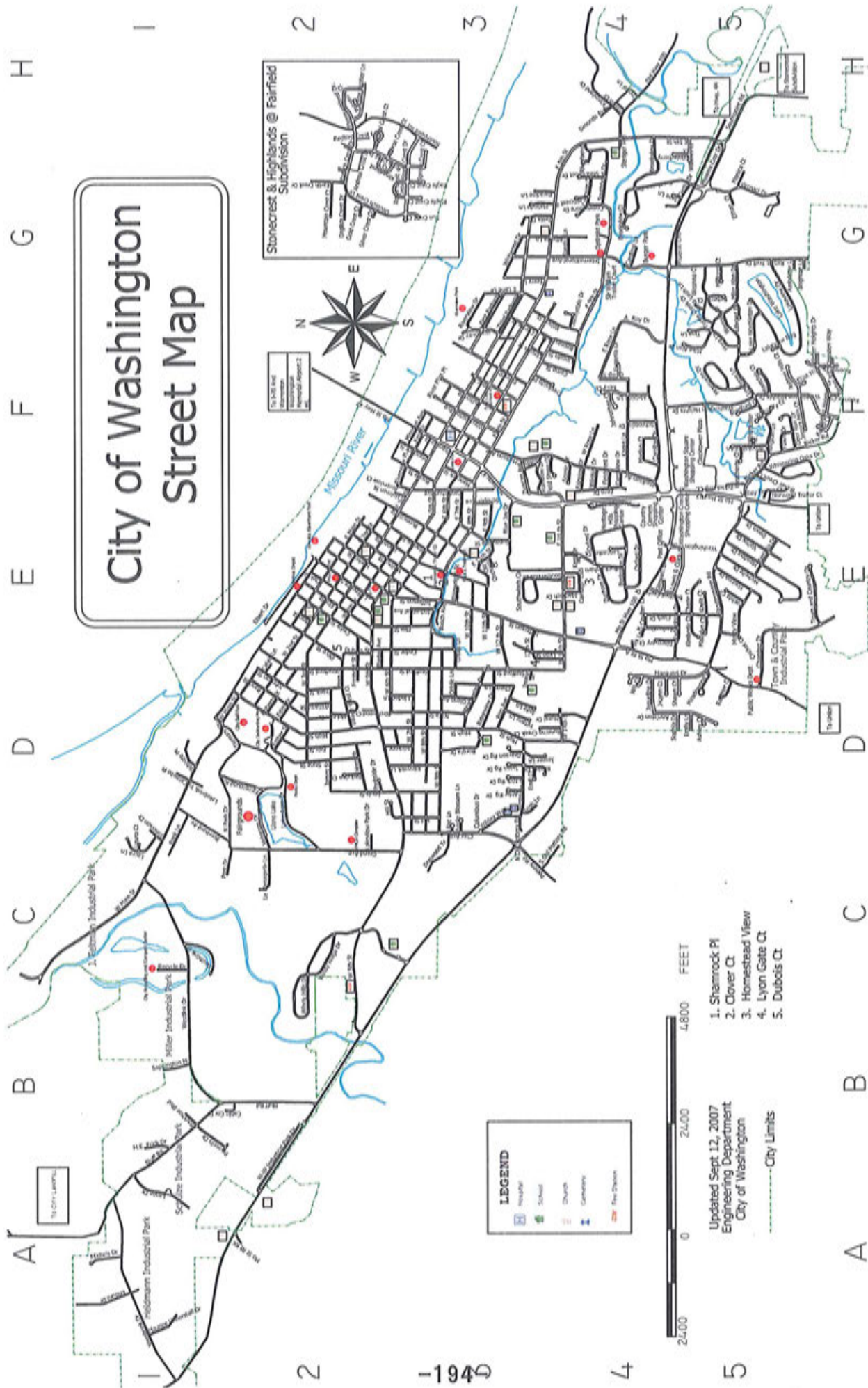
JOB CLASSIFICATION	Grade
City Administrator	22
Assistant City Administrator	19
Economic Developer	17
City Clerk / Human Resources Manager	16
Emergency Preparedness Director	13
Executive Secretary / Deputy City Clerk	11
Clerk - Administration	10
Lead Custodian	11
Custodian	8
Director of Communications	15
Lead Dispatcher	13
Dispatcher	11
Finance Manager	16
General Ledger Clerk	11
Accounts Payable Clerk	10
Payroll / Accounts Receivable Clerk	10
Special Accounts / Utility Billing Clerk	10
Utility Billing Clerk	10
Head Cashier	10
Information Technology Manager	16
Information Technology Specialist	12
Librarian	15
Assistant Librarian	10
Children's Librarian	9
Director of Parks and Recreation	17
Assistant Director of Parks and Recreation	14
Parks and Recreation Foreman	12
Recreation Coordinator	12
Parks and Recreation Lead Laborer	10
Parks and Recreation Secretary	10
Parks and Recreation Laborer	9
City Engineer	19
Director of Planning and Engineering Services	17
Assistant City Engineer	16
Building Official	14
Building Inspector	13
Engineering Technician	12
Planning and Engineering Services Secretary	10
Engineering Clerk	8

2013-2014 PERFORMANCE STEP GRADE PLAN

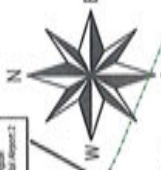
JOB CLASSIFICATION	Grade
Police Chief	19
Police Captain	15
Police Lieutenant	14
Police Sergeant	13
Detective	13
Detective - Narcotics	13
Patrol Officer - Canine	12
Patrol Officer - D.A.R.E.	12
Patrol Officer - School Resource	12
Patrol Officer - Traffic Safety	12
Patrol Officer	12
Office Supervisor / Municipal Court Clerk	12
Police Secretary	10
Animal Control / Nuisance Abatement Officer	9
Police Records Clerk	8
Sanitation Foreman / Mechanic	12
Sanitation Truck Driver	10
Landfill Laborer	9
Compost Laborer	9
Refuse Collector	10
Streets and Sanitation Superintendent	17
Streets Foreman	12
Streets and Sanitation Equipment Operator	11
Streets and Sanitation Lead Laborer	10
Streets and Sanitation Truck Driver	10
Streets and Sanitation Secretary	10
Streets and Sanitation Laborer	9
Wastewater Treatment Plant Operator	12
Lab Technician	14
Water and Wastewater Superintendent	17
Water and Wastewater Foreman	12
Water and Wastewater Lead Laborer	10
Infrastructure Inspector / Meter Reader	10
Water and Wastewater Equipment Operator	11
Water and Wastewater Truck Driver	10
Water and Wastewater Secretary	10
Meter Reader	10
Water and Wastewater Laborer	9
Water and Wastewater Clerk	8

A B C D E F G H

City of Washington Street Map



1/4 Section
 1/2 Section
 1/4 Section
 1/4 Section



LEGEND

- School
- Church
- Cemetery
- Fire Station



- Updated Sept 12, 2007
Engineering Department
City of Washington
- 1. Shamrock Pl
 - 2. Clover Ct
 - 3. Homestead View
 - 4. Lyon Gate Ct
 - 5. Dubois Ct
- City Limits

1 2 3 4 5

I

2

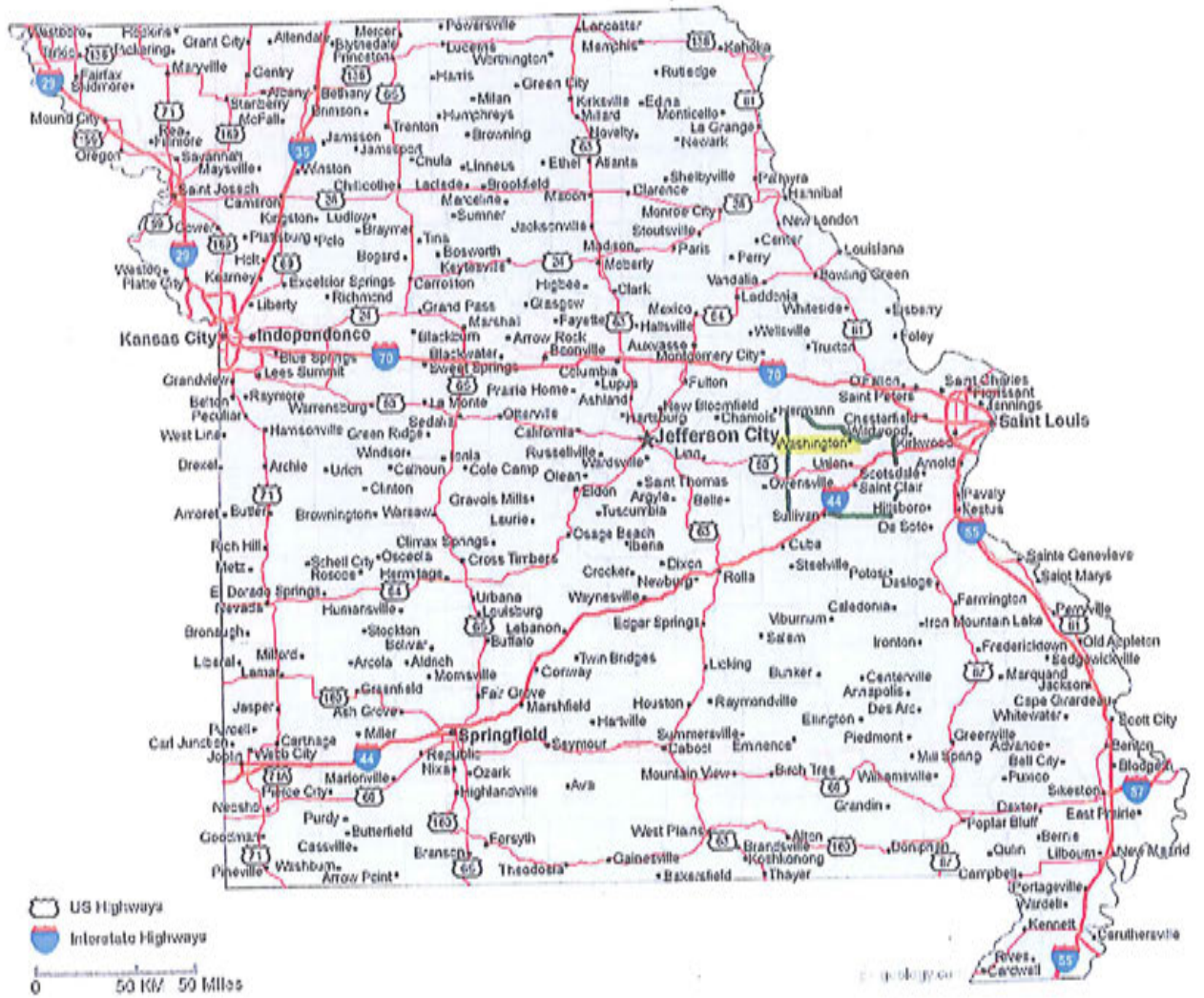
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4

5

-1949

State Map



GLOSSARY

Account --- A chronological record of public funds showing receipts, disbursements, and the balance.

Accrual Accounting --- The basis of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

Ad Valorem Tax --- A tax based on value.

Agency Fund --- Agency funds are used to report resources held by the reporting government in a purely custodial capacity.

Amended Budget --- Refers to the budget approved by the City Council, as most recently amended.

Arbitrage --- The reinvestment of the proceeds of tax-exempt securities in materially higher-yielding taxable securities.

Appropriation --- An authorization granted by the City Council that permits the entity to make expenditures and incur obligations for purposes specified in the Budget.

Assessments --- Assessments are charges in the nature of taxes upon property owners to pay the costs of facilities or improvements that benefit the property owned. Payment of the amount of assessed (together with interest if not paid upon assessment) is secured by a direct fixed lien on the property. The assessed payments are either used directly to pay the costs of the facilities or improvements or, if paid over time, are used to repay bonds issued to finance such costs. "Special assessment" financing proceeds are used for improvements relating to property, such as sidewalks, streets, gutters, sewers and water systems.

Assessed Valuation --- A value set on real estate or other property as a basis for levying taxes. The assessed value is set by the County Assessor who is charged with determining the taxable value of property according to a formula set by the State of Missouri.

Assessment Ratio --- The ratio at which the tax rate is applied to the tax base.

Balanced Budget --- Annual financial plan in which expenses do not exceed revenues.

Basis of Accounting --- A term used to refer to when revenues, expenditures, expenses, and transfers and the related assets and liabilities are recognized in the accounts and reported in the financial statements.

Beginning Fund Balance --- Fund balance available in a fund from the end of the prior year, for use in the following year.

GLOSSARY

Bond --- A written promise to pay a specified sum of money at a specified date in the future together with periodic interest at a specified rate.

Budget --- A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Amendment--- An amendment or change to the original adopted budget.

Budget Calendar --- The schedule of key dates that the City follows in the preparation and adoption of the budget.

Budget Message --- The opening section of the budget which provides City Council and the public with a general summary of the most important aspects of the budget.

Budget Process --- The process of translating, planning, and programming decisions into specific financial plans.

Budgetary Control --- The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and revenues.

CAFR --- Comprehensive Annual Financial Report.

Capital Assets --- Assets of significant value and having a useful life of several years.

Capital Budget --- The appropriation of resources for capital assets.

Capital Expenditures --- Expenditures that result in the acquisition, expansion, rehabilitation or construction of fixed assets.

Capital Outlay --- Expenditures for the acquisition of capital assets.

Capital Project Fund --- Used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations. The City's Capital Project Fund is the Capital Improvement Fund which was established after the passage of a one-half sales tax by the voters.

Capital Program --- A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditures in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

Cash Basis --- The method of accounting under which revenues are recorded when received and expenditures are recorded when paid.

GLOSSARY

Certificate of Participation (COP) --- Securities which represent a share of an issuer's lease payment. When a municipality finances a public facility through a lease-purchase transaction, the interest in that government's lease payment often is assigned to a third party that issues Certificates of Participation. The Certificates represent a share of the lease payment received by the investor.

Charges for Services --- Revenue derived by charging a fee to the specific user of the service.

City Council --- The governing body elected by the Citizens of Washington to provide policy direction for the operations of the City. Washington's City Council consists of a Mayor who is elected for a four-year term and 8 Council Members who are elected from 4 wards (two council members per ward) as established by the Charter. Council members are elected for two-year terms.

Community Improvement District (CID) --- Either a political subdivision, with the power to impose special assessments and real property taxes, or a nonprofit corporation, with the power to impose special assessments to pay for public improvements.

Consumer Price Index (CPI) --- A statistical description of price levels provided by the U.S. Department of Labor. This index is used as a measure of the increase in cost of living (economic inflation).

Covenant --- The issuer's enforceable promise to do or refrain from doing some act. With respect to municipal bonds, covenants are generally stated in the bond contract.

Department --- The Department is the Primary administrative unit in city operations. Each unit is managed by a department head. Departments are generally composed of divisions and programs which share a common purpose or which perform similar duties.

Debt --- An obligation resulting from the borrowing of money or from the purchase of goods and services. Debt of governmental units includes bonds, time warrants, notes and floating debt.

Debt Limit --- The maximum amount of debt of outstanding gross or net debt legally permitted. The limitation is usually a percentage of assessed valuation and may be fixed upon either gross or net debt.

Debt Service --- The annual payment of principal and interest on the city's bonded indebtedness.

Depreciation --- The process of recognizing the physical deterioration of capital assets over a period of time.

Enterprise Fund --- Account for operations that provide a service to citizens, financed primarily by a user charge for the provision of that service.

Encumbrance --- The commitment of funds to pay for future cash expenditures.

GLOSSARY

Expenditure --- An expenditure is a decrease in net financial resources. This includes current operating expenses requiring the present or future use of current assets.

Expense --- Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiduciary Fund Type --- These funds are utilized by the City to assist in accounting for assets held under trust or agency agreements. Included are: (1) Trust Funds which are used to account for assets held by government in a trustee capacity for individuals, private organizations, other governments and/or other funds. And (2) Agency Funds which are used to account for assets held by government in a custodial nature and do not involve measurement of results of operations.

Final Budget --- Most recently amended budget approved by City Council.

Fiscal Policy --- A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year --- The twelve month period on which the city operates its financial affairs. The City of Washington's fiscal year is October 1 through September 30.

Franchise Fee --- A fee paid by public service utilities for use of public right-of-way to deliver their services. The City currently has franchise agreements in place for Cable services.

Full-Time Equivalent (FTE) --- A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours of work per year. For example, a part-time clerk working 20 hours per week would be the equivalent to .5 of a full time position.

Fund --- A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance --- The equity of a fund. Often times incorrectly referred to as "surplus". Each fund begins each year with a positive or negative fund balance.

General Fund --- A fund used to account for all financial resources, except those required to be accounted for in another fund. The operating fund of the City.

Generally Accepted Accounting Principles (GAAP) --- Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GLOSSARY

Government Accounting Standards Board (GASB) --- The ultimate authoritative accounting and financial reporting standard setting body for state and local governments.

Government Finance Officers Association (GFOA) --- An association to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training and leadership.

Governmental Funds --- Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

Grant --- A contribution by a government or other organization to support a specific function or operation.

Information Technology (IT) --- A comprehensive financial accounting and management information system that integrates several processes including personnel, payroll, accounts payable, accounts receivable, purchasing, and utility billing under one system.

Infrastructure --- The basic framework or foundation of the City, including buildings, roads, bridges, sidewalks, and water and sewer systems.

Interfund Transfers --- Transfer of resources between two funds of the same governmental unit.

Intergovernmental Revenue --- Revenue received from Federal, State or local governmental bodies.

Internal Control --- A plan of organization for purchasing, accounting, and other financial activities which, among other things, provides for separation of duties, proper authorization from responsible officials in processing of a transaction and the arrangement of records and procedures to facilitate effective control.

Levy --- The process of imposing taxes for the support of government activities.

Liability--- Obligation or debt that must be paid, renewed or refunded at some time in the future.

Liquidity --- The ability to convert an investment to cash promptly with minimum risk to principal or accrued interest.

Long-Term Debt --- Debt with a maturity of more than one year after date of issuance.

Major Fund --- Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report.

GLOSSARY

Modified Accrual Basis --- The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

Objective --- Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Operating Revenue --- Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses --- The cost for personnel, materials and equipment required for a department to function.

Ordinance --- A formal legislative enactment by the governing board of a municipality.

Original Budget --- Initial approved budget approved by City Council.

Personnel Services --- All costs associated with employee compensation. For example: salaries, pension, and health insurance.

Property Taxes --- Revenues derived from the levying of taxes on real and personal property. Property taxes are levied according to the properties assessed value.

Program Measurements --- Specific quantitative measures of work performed within a program. It measures quantity, the efficiency, and effectiveness of a given program.

Proprietary Funds --- Funds that focus on the determination of operating income, changes in net position (or cost recover), financial position, and cash flows.

Public Hearing --- The segment of City Council meetings at which time citizens are given the opportunity to discuss issues.

Purpose --- A broad statement of the goals, in terms of meeting public service needs that a department is organized to meet.

Reserve --- An account used to indicate the portion of a fund balance restricted for a specific purpose.

Resolution --- Official action of the City Council directing a specific action be taken. Resolutions are less formal than an Ordinance.

Revenue --- Funds received or collected by the City.

GLOSSARY

Revenue Bonds --- Bonds whose principal and interest are payable solely from the revenues raised by a specific function or activity.

Special Revenue Fund --- Revenues derived from specific sources that are legally restricted to expenditures for specified purposes. The City's Special revenue Funds are the Parks & Recreation Fund, Library Fund, Volunteer Fire Company Fund, and Airport Fund.

Statute --- A written law enacted by a duly organized and constituted legislative body.

Tax Increment Financing (TIF) --- Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area.

Tax Levy --- Total amount of tax certified by the City.

Tax Rate --- The amount of tax stated in terms of a unit of tax for each \$100 of assessed value of taxable property.

Taxes --- Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Third Class City --- All cities and towns in the State of Missouri containing three thousand or more inhabitants, not having adopted its own charter form of government.

Transmittal Letter --- A message prepared by the City Administrator explaining the annual proposed budget, articulating the strategies and budget packages to achieve the City's goals, and identifying budget impacts and changes. Also known as Budget Message.

Unqualified Opinion --- The term used to denote the highest level of assurance in the auditor's judgment that the financial statements are fairly presented in accordance with GAAP.

Unreserved Fund Balance --- The portion of a fund's balance that is not restricted to be used for a specific purpose and is available for appropriation.

User Fees --- The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Vehicle & Equipment Replacement Fund --- A fund established to provide funds for future replacement of governmental vehicles and equipment. This fund is funded by a transfer of funds from the general fund and is equal to prior year depreciation.