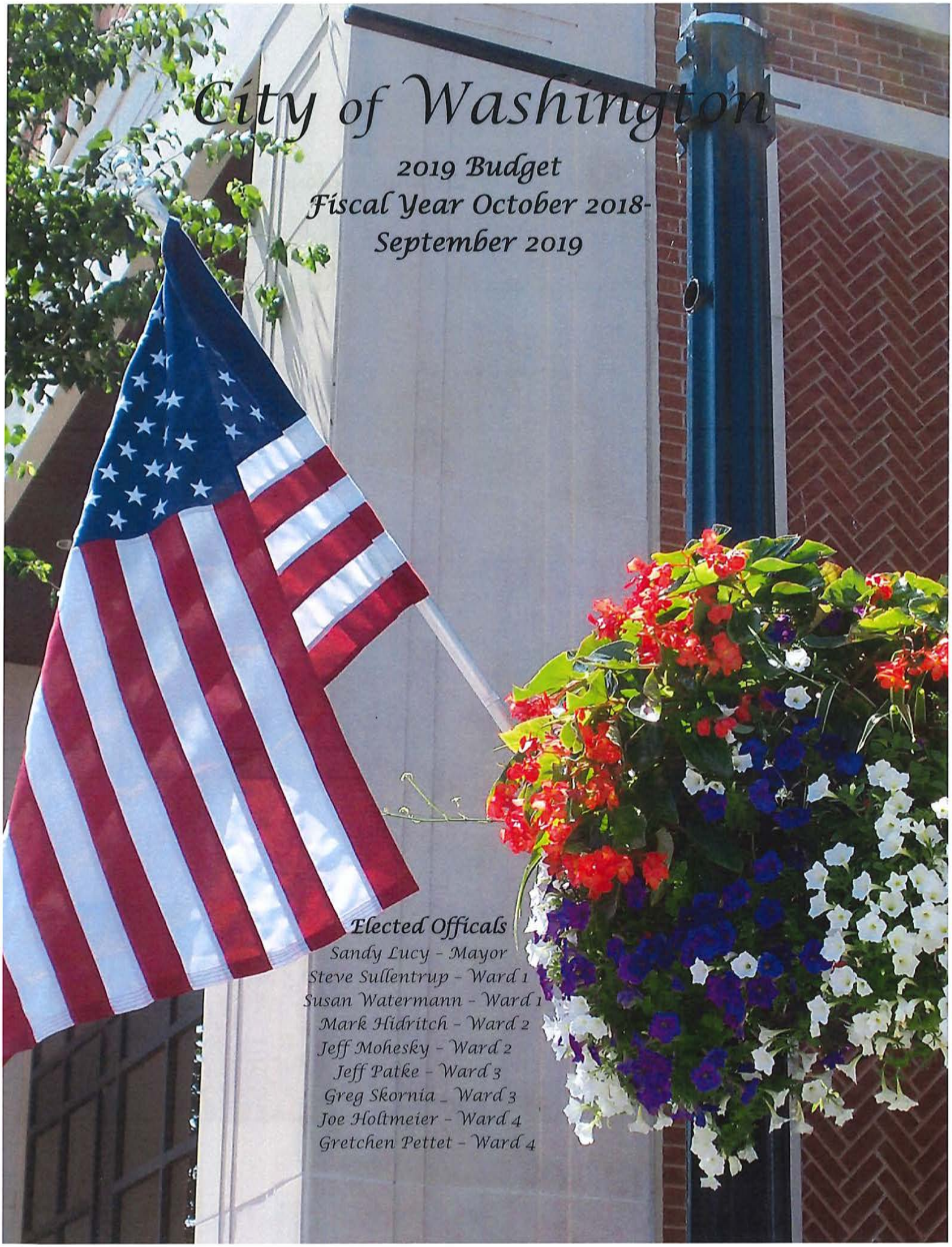
City of Washington

2019 Budget
Fiscal Year October 2018-September 2019



Elected Officals

Sandy Lucy - Mayor
Steve Sullentrup - Ward 1
Susan Watermann - Ward 1
Mark Hidritch - Ward 2
Jeff Mohesky - Ward 2
Jeff Patke - Ward 3
Greg Skornia _ Ward 3
Joe Holtmeier - Ward 4
Gretchen Pettet - Ward 4

A special thank you to the city employees and Jeanne Miller – Wood who provided all the wonderful pictures which showcase the City of Washington

Table of Contents

Budget Message 6

SECTION 1 - INTRODUCTION 15

Reader's Guide to the Budget Document 16
Principal Officials 19
Administration and Supervisors 20
GFOA Distinguished Budget Presentation Award 22
Ordinance Adopting Budget 23
General Information 25
Miscellaneous Data 28
Mission Statement 30
Organizational Chart 31
Description of Funds and Fund Types 32
Departmental/Fund Relationsip 34
Basis of Accounting 35
Basis of Budgeting 35
Budgetary Data 35
Fiscal Policies. 36
Revenue Projections & Assumptions. 45
Expenditures/Expense Projections and Assumptions 50
Budget Process 51
Budget Calendar. 53
Strategic Goals & Objectives. 54
Timeline for Future City Plans / Strategic Plans 58
Long-Term Financial Planning and the Effect on the Budget 59

SECTION 2 - SUMMARY 60

COMBINED REVENUES & EXPENDITURES

Statement of Estimated Revenues, Appropriations . . . . . .
and Changes in Projected Fund Balances 62
Changes in Fund Balances 63
Graph - Revenues 64
Graph - Expenditures/Expenses by Class 65
Graph - Expenditures/Expenses by Type 66

GOVERNMENTAL FUND TYPES

GENERAL FUNDS - SUMMARIES

Statement of General Fund Revenues, Expenditures,
and Changes in Fund Balances 68
Graph - General Fund Revenue 69
Graph - General Fund Expenditures by Type 70
Graph - General Fund Expenditures by Function 71
Graph - General Fund Expenditures by Department 72

EXPENDITURES

Administration, Senior Center, Tourism, Front Street Properties. . . . 74
Administration/Human Resources 76
Communications 78
Police 80
Finance 83
Economic Development, Tourism, Planning & Zoning 85

Table of Contents

Engineering & Inspection Services 87
Street 89
Building and Maintenance 91
Information Technology 93
Parks and Recreation 95
Special Activities 97
Camp Washington. 99
Aquatic Center 101
Emergency Preparedness 103
Airport 105

SPECIAL REVENUE FUNDS

Statement of Special Revenue Fund Revenues, Expenditures,
and Changes in Fund Balances 108
Graph - Revenues and Other Sources 109
Graph - Expenditures by Fund 110
Library 112
Volunteer Fire 115

CAPITAL PROJECT FUNDS

Statement of Capital Project Fund Revenues, Expenditures,
and Changes in Fund Balances 119
Graph - Storm Water Improvement Revenue 120
Graph - Vehicle & Equipment Replacement Revenue. 123
Graph - Capital Improvement Sales Tax Revenue 125
Graph - Transportation Sales Tax Revenue 127

ENTERPRISE FUNDS

Statement of Enterprise Fund Revenues,
Expenses and Changes in Net Position 130
Graph - Operating Revenue by Fund 131
Graph - Operating Expenses by Fund 132
Water Fund 134
Sewage Treatment Fund 137
Graph - Solid Waste Operating Revenue by Fund 139
Graph - Solid Waste Operating Expenses by Department 140
Refuse Collection 141
Landfill 143
Recycling 145

DEBT SERVICE FUNDS

Statement of Debt Service Fund Revenues, Expenditures and Changes
in Fund Balances 148
Graph - Annual Debt Service Payments 149
2010 Certificates of Participation - Debt Service Schedule. 150
2012B Certificates of Participation - Debt Service Schedule 151
2007B Leasehold Revenue Bonds - Debt Service Schedule 152

AGENCY FUNDS

Statement of Agency Funds Revenues, Expenditures and Changes in
Fund Balances 154

Table of Contents

SECTION 3 - LONG-RANGE CAPITAL BUDGET PLAN 155

Introduction 156

Budget Development Process, Capital Improvement Program, Factors Affecting this Budget 156

Routine Capital, Operating Budget Impact 156

Specific Operating Budget Impact/Non Recurring Capital Expendenditures, Project Highlights 157

Items Rebudgeted & Significant Projects Completed 157

Capital Asset Defined 158

Combined Statement of Revenues, Expenditures & Changes in Fund Balance - Capital Program Funds 159

Graph - Capital Budget Revenue Sources 160

Graph - Capital Improvement Expenditures by Fund 161

Graph - Capital Improvement Expenditures by Class 162

Department Detail - Capital Expenditures 163

SECTION 4 - FIVE YEAR BUDGET BY FUND 175

Introduction - Budget Assumptions 176

All Funds 177

General 178

Library 179

Volunteer Fire 180

Storm Water 181

Vehicle & Equipment Replacement 182

Capital Improvement Sales Tax 183

Transportation Sales Tax 184

Water 185

Sewage Treatment 186

Solid Waste 187

Debt Service 188

Agency 189

SECTION 5 - APPENDIX 190

Graphs - Historical Revenue & Expenditure Data . . . . . .

General Revenues by Source - Budget. 191

General Expenditures by Department - Budget 192

Governmantal Revenues by Source - Budget. 193

Governmental Expenditures by Function - Budget 194

Assessed Valuation of Taxable Property. 195

Property Tax Rate by Year and Fund 196

Full-Time Equivalents Schedule 197

Graph - Full Time Equivalents By Department. 199

Compensation Plan 200

Performance Grade 201

Street Map 203

Missouri State Map 205

Glossary 206

405 Jefferson Street, Washington, MO 63090 636-390-1090 | www.washmo.gov

BUDGET MESSAGE

September 20, 2018

Honorable Mayor and City Council
City of Washington, Missouri

It is my pleasure to present the City of Washington's 2018-2019 fiscal year budget. It includes all items as approved by the City Council at the September 20, 2018 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 is summarized into the following categories:

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

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

Opportunities for Citizen Input

From July through September, the Team held a budget workshop 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 that 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 located 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. Estimated population in 2015 is 14,050 representing a .5% increase since 2010. Since the 2000 Census, the population has increased 5.1%. Median household income is $49,627 and $49,176 in 2015 and 2012 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.

Recap of Fiscal Year 2017-2018

Projects completed are as follows:

- Two new Ford Interceptor's fully equipped police SUV for the Police department.
- Purchased new snow plow truck, dump truck, tractor and wide area mower.
- Street Reconstruction Program – Various city streets.
- Purchased new fire rescue truck.
- Refurbished and repainted Crestview Water Tower.
- Construction completed on Bluff Road project.
- Water and sewer line system improvements.

Fiscal Year 2018-2019 Outlook

Future issues affecting this budget are the recovery of sales tax revenues and property tax revenues. The City experienced a slight increase in assessed valuation in 2018 of $6 million resulting in an increase of approximately $26,000 in property tax revenue. The next reassessment year is 2019.

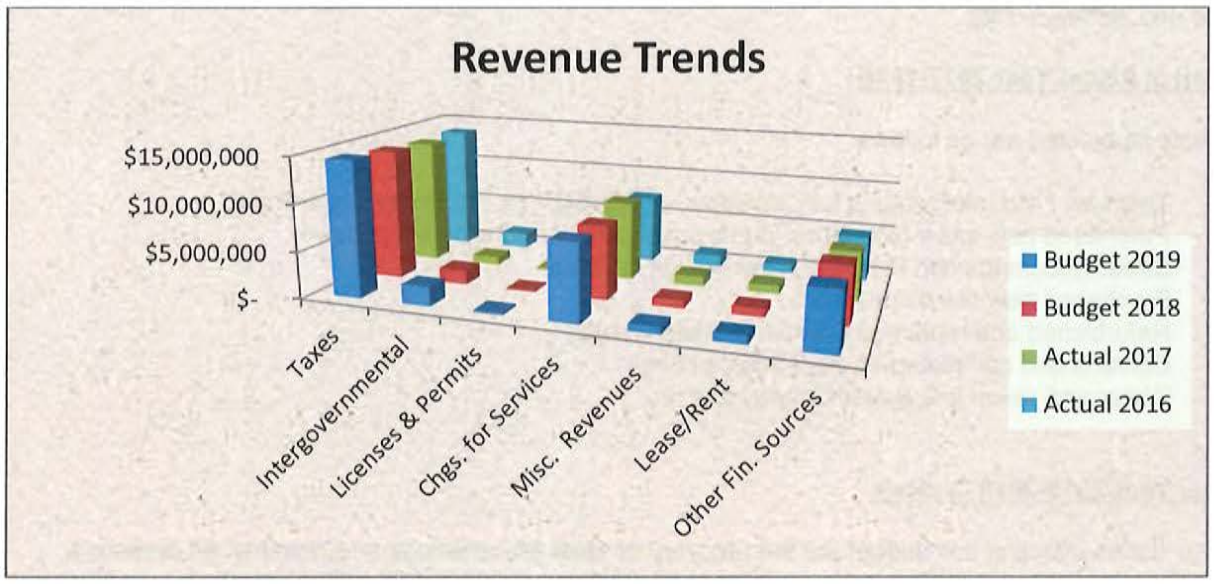
Sales tax was up in 2018 by approximately 8%, however, property taxes were up only 1%. The City is optimistic that sales tax will continue to grow so in 2019 a 2% increase was budgeted.

The City had minimal growth in franchise taxes of approximately 1% from 2017 to 2018 mainly due to milder summers and winters and the use of more energy efficient consumers. As with sales tax, the City budgeted a modest increase of 2% in the 2019 budget to remain conservative.

Building permits have been increasing slightly over the last few years. In fact, 2017 had the highest number of building permits issued since the City began the program in 2006. This is an encouraging indicator that the economy is stabilizing and growing.

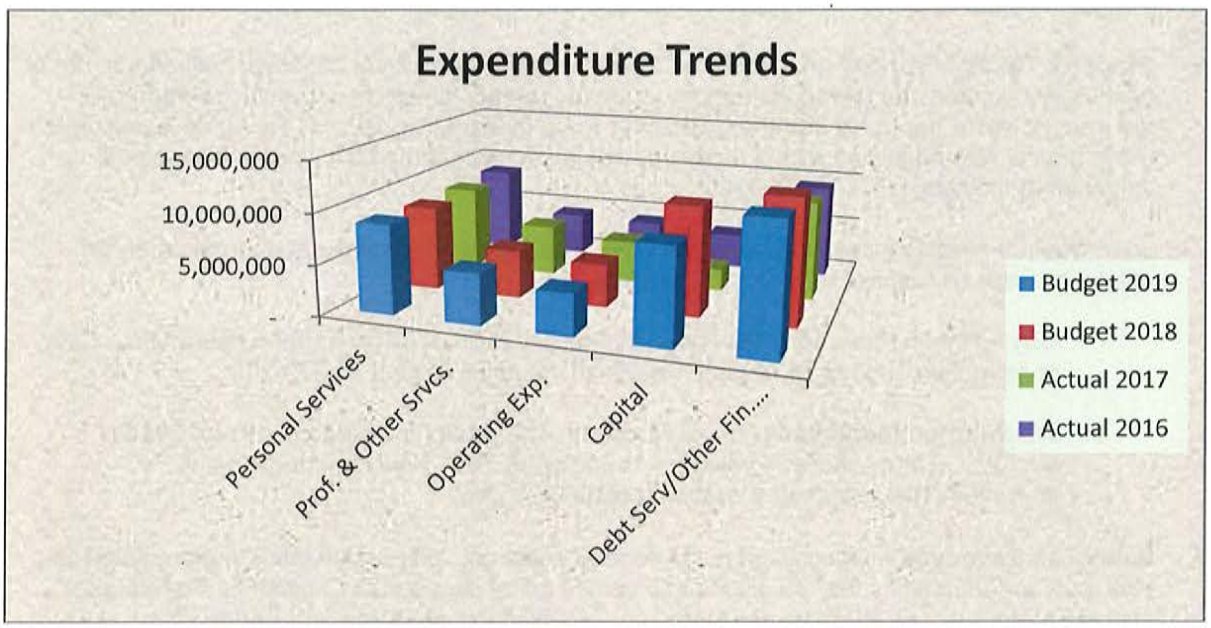
Revenues projected for FY2019 Budget are as follows:

Category	Percent of Total Budget	Budget 2018-2019	Budget 2017-2018	Actual 2017	Actual 2016
Taxes	44.05%	$14,511,185	$14,029,750	$13,597,670	$13,717,893
Intergovernmental	6.29%	2,073,075	2,549,055	886,233	1,679,510
Licenses & Permits	.71%	233,050	160,550	186,110	164,222
Charges for Services	25.08%	8,260,175	7,851,940	8,458,010	7,327,964
Miscellaneous Revenues	2.30%	758,100	937,675	1,044,900	1,214,972
Lease/Rent	2.64%	868,110	888,005	888,634	868,638
Other Financing Sources	18.93%	6,235,320	6,138,620	5,339,450	4,818,182
Total Revenues	**100.00%**	**$32,939,015**	**$32,555,595**	**$30,401,007**	**$29,791,381**



Expenditures projected for FY2019 Budget are as follows:

Category	Percent of Total Budget	Budget 2018-2019	Budget 2017-2018	Actual 2017	Actual 2016
Personal Services	22.11%	$ 8,781,800	$ 8,369,700	$ 8,389,776	$ 8,655,358
Professional and Other Services	12.66%	5,031,095	4,758,760	5,031,904	4,266,887
Operating Expenses	10.37%	4,122,155	4,253,280	4,159,539	4,043,171
Sub-Total	**45.14%**	**17,935,050**	**17,381,740**	**17,581,219**	**16,965,416**
Capital	23.53%	9,347,135	10,747,330	2,159,290	3,496,731
Debt Service/Other Financing Uses	31.33%	12,449,680	12,329,280	9,776,817	9,335,477
Total Expenditures	**100.00%**	**$39,731,865**	**$40,458,350**	**$29,517,326**	**$29,797,624**



TREND ANALYSIS

All revenue and expenditures remain relatively constant from year to year as shown in the graphs above. Taxes have shown slight increases over the last couple years. Wage increases have been budgeted in the past few years which resulted in increases to personal services, but several key positions have experienced turnover which offset the increases resulting in a decline in 2017.

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.
- Economic conditions showed some signs of stabilization in the last year so 2% increase was budgeted in 2019 for sales tax.
- Property taxes were calculated using a 2.1% CPI Index factor, which was comparable to the prior year index of 2.0%.
- A COLA and merit increase of up to 3% was budgeted in 2019 with the merit increase dependent upon performance evaluations.
- Projected health benefit costs to increase by 6% 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 $32,939,015 reflect an increase of $383,420 over the previous year. The majority of this amount, is due to increases in taxes.

Major revenue sources for the total budget are:

- ✓ Taxes 44%
- ✓ Charges for services generated 25% of the total budget, with the largest part generated by the Enterprise Funds operations of $6.8 million or 93%
- ✓ Intergovernmental revenues at 6%
- ✓ Other miscellaneous revenues of 4%

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 2.1%. Revenue is calculated using the tax rate multiplied by the assessed valuation, divided by 100. The total assessed valuation of property is $328,823,029.

  2018 was not a reassessment year for the City. There was an increase of approximately $6 million in assessed valuation from 2017 to 2018.

  - **City** - The 2018 property tax levied by the City is $0.6049 for general operations. New construction and improvements assessed valuation totaled $2,679,235.

  - **Washington Municipal Library District** – The property tax rate levied for 2018 is $0.1000. Total assessed valuation is $135,889,708. New construction and improvements assessed valuation totaled $771,257.

- **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 2018, the citizens of Washington voted to renew the ½% Capital Improvement Sales Tax that was due to expire July 2018; the sales tax now extends to June 2023

  Sales tax budgeted revenues for 2019 are anticipated to increase with cost of living, therefore, a 2% increase was budgeted.

- **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. The 2019 budget includes a modest 2% increase due to various fluctuations with natural gas and electric as a result of variances in weather and temperature and more energy efficient consumers (solar).

Charges for Services

The majority of this revenue source ($6,796,950 or 83%) consists of fees generated from enterprise operations (water, sewer, landfill, refuse and recycling collections). User fees have remained steady or have slightly decreased depending on weather in the last couple of years. The last rate increase was in 2014 for trash services. The City does not have any rate increases currently scheduled. The City will be reviewing various rate structures in the next year.

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 $1,368,825 or 66% of Intergovernmental Revenues.

EXPENDITURE HIGHLIGHTS

The overall expenditures shown for all funds total $39,931,865 as compared to the budget for FY2018 of $40,458,350, a slight decrease of $726,485. The majority of this difference is a decrease in budgeted capital of $1.4 million as a result of timing of projects. This is offset by an increase in personal services of approximately $400,000 or 5% due to wage increases as well as health insurance increases.

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 $17,935,050 increased approximately $500,000 from the FY2018 budget. The primary factors contributing to the increase as mentioned above are due to wage increases.

Personnel Pay/Benefit Package

The City budgeted a wage increase of up to 3% in 2019. The City budgeted 2 new positions in 2019 which was a new Police officer and part-time commercial building inspector. The IT Specialist position and one Parks Maintenance Worker position was not replaced in the pay plan.

In 2017, the City hired an outside consultant to examine the City's current compensation plan to ensure it is competitive. The current plan is a performance-based plan with job classifications and pay grades 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 using the following funding rates:

- General employees – 6.4% of salary
- Police employees – 9.8% of salary

Also included in the 2019 budget was a 6% increase for employee health and dental benefits. The benefits contract renewal date is February 1, 2019.

Total wage and benefit costs are $8,781,800 an increase of approximately $400,000 due to wage increases.

Capital Improvement Plan

The program of capital projects totals $9,347,135 and is as follows:

- Street reconstruction program
- Busch Creek Greenway project
- Bieker & Steutermann Road Improvements
- Police vehicles (3), parks and street department vehicles and equipment
- Park improvement projects
- New recycling truck, large and small bucket trucks and other various vehicles and equipment
- Water and sewage system improvements including refurbishing of Enduro Water tower

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 $1,338,300. Debt service schedule is as follows:

Certificates of Participation, Series 2010				
Fiscal Year ending September 30	Principal	Interest	Federal Subsidy	Total Debt Service
2019	1,210,000	182,800	(64,000)	1,328,800
2020	1,255,000	114,400	(40,000)	1,329,400
2021	1,305,000	39,200	(13,700)	1,330,500
Totals	$ 3,770,000	336,400	(117,700)	3,988,700

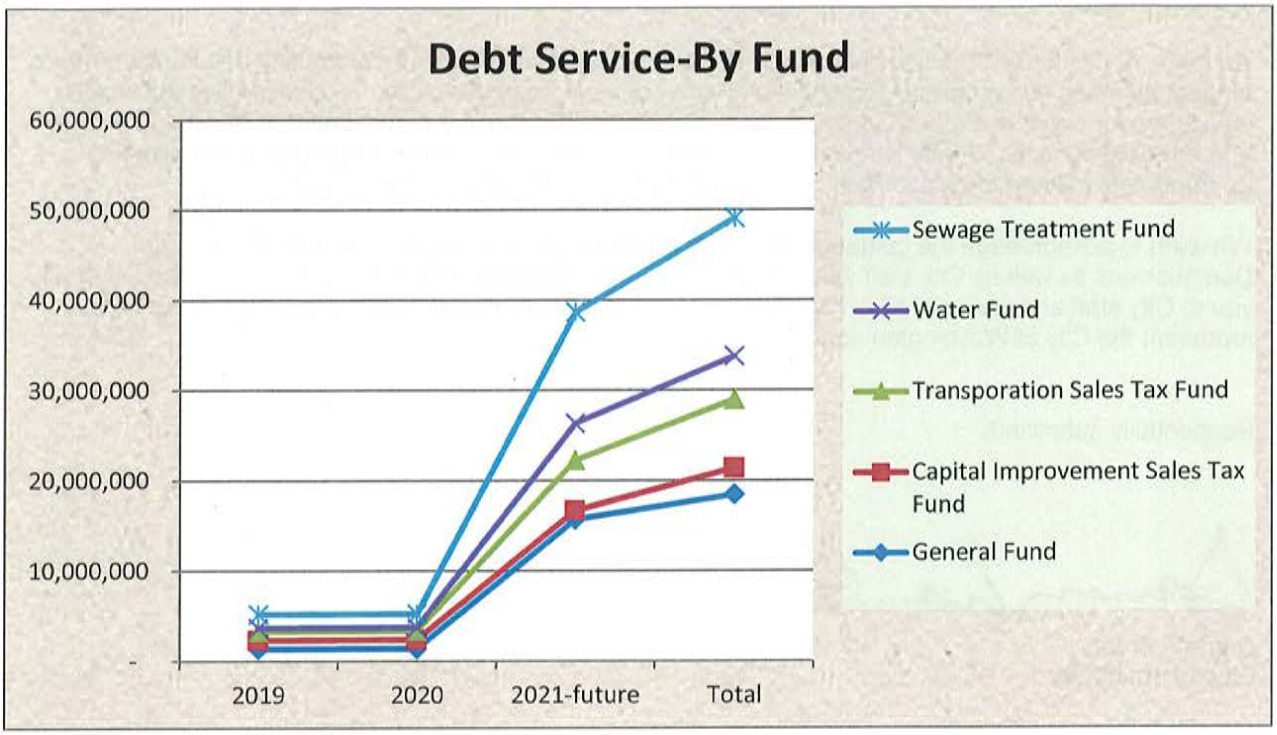
- **Certificates of Participation, Series 2012B** - City Council authorized $30,435,000 in Certificates of Participation for the refinancing of the 2008 COP issue and the 2012 COP issue. The original 2008 COP issue was for the financing of the City buildings, park improvements and the Highway 100 widening-Phases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

Debt service payments are paid from an appropriation from the Transportation Sales Tax Fund, Water Fund, and General Fund totaling $1,982,400. Debt service schedule is as follows:

Certificates of Participation, Series 2012B			
Fiscal Year ending September 30	Principal	Interest	Total Debt Service
2019	1,540,000	794,400	2,334,400
2020	1,645,000	760,700	2,405,700
2021-2030	22,610,000	4,363,000	26,973,000
Totals	$25,795,000	5,918,100	31,713,100

- **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 paid from user fees from sewerage treatment operations. Debt service schedule is as follows:

Sewerage System Revenue Bonds , Series 2007B			
Fiscal Year ending September 30	Principal	Interest	Total Debt Service
2019	975,000	539,500	1,514,500
2020	990,000	500,400	1,490,400
2021-2029	9,970,000	2,347,300	12,317,300
Total	$11,935,000	3,387,200	15,322,200



Agency Funds

- **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.

FUTURE ISSUES AND PRIORITIES

- **½ cent Capital Improvement Sales Tax** – The current tax was renewed in June 2018. The City has included the projects which will be funded from this tax in the 10-year capital improvement plan. As funds become available, projects will be evaluated annually until all projects are completed. This sales tax funds projects for several City departments and has had a successful track record going back to 1989 when it was first approved by voters.

- **Growth and Economic Development** – The City staff will also be diligently researching opportunities for growth and economic development opportunities associated with the industrial park as well as other potential areas for development or annexation.

- **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 and retention within the City.

- **Rate Structure** – City staff will be reviewing the current rate structure in all departments including utility rates and park fees and recommending any rate changes in the upcoming year.

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 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.

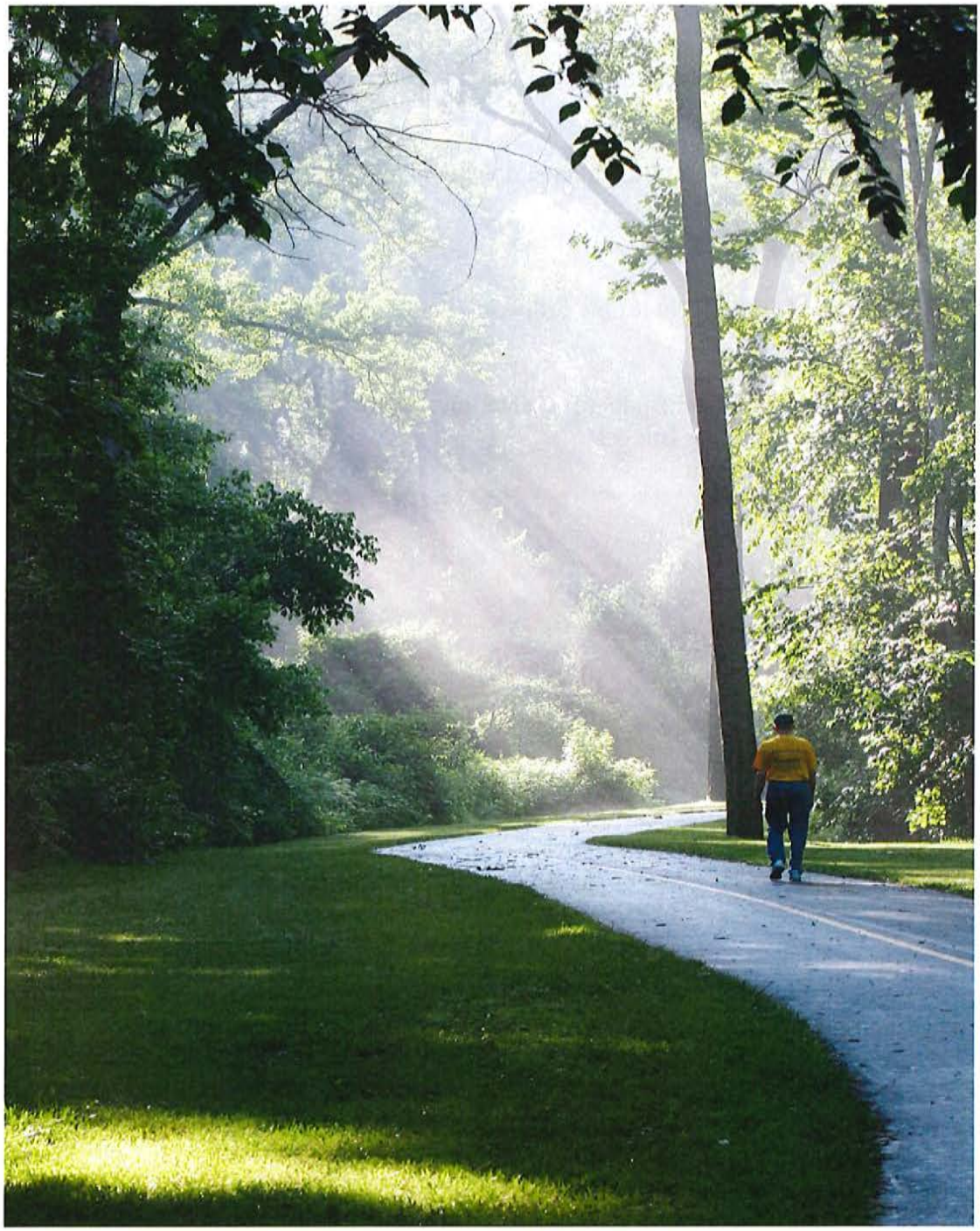
We want to acknowledge the guidance and input by the Mayor, City Council, various Boards and Commissions as well as City staff who assisted with the preparation of this budget. Also, a special thank you to City staff and Jeanne Miller-Wood with the Missourian for providing the beautiful pictures which represent the City of Washington so well.

Respectfully submitted,

Darren Lamb
City Administrator

Mary J. Sprung, CPA
Finance Director

Introduction



Washington Bikeway Rotary Riverfront Trail

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, Ten-year budget plan, and an Appendix.

This manual becomes more detailed as it proceeds from the Summary Section to the Ten-year budget plan. 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 City's financial position.

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

1 - Introduction Section

The Introduction Section includes the following items.

- Principal Officials
- Management Team
- GFOA Distinguished Budget Presentation Award
- Ordinance Adopting Budget
- General Information
- Miscellaneous Data
- Mission Statement
- Organizational Chart
- Description of Funds and Fund Types
- Basis of Accounting
- Fiscal Policies
- Revenue Projections & Assumptions
- Expenditure/Expense 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
- Human Resources
- 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
Aquatic Center
Airport
Emergency Preparedness

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's
Washington Downtown TIF - RPA #1
Rhine River TIF – RPA #2

Agency Funds
Recovery Zone Facility Revenue Bonds (Valent Aerostructures Proj – Series 2010 A, B & C)

3 - Detail of Long - Range Capital Budget Plan

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

READER'S GUIDE TO THE BUDGET DOCUMENT

4 – Ten year Budget Plan

A Ten-year budget plan 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.

- General Revenue by Source
- General Expenditures by Department
- Governmental Revenues by Source
- Governmental Expenditures by Function
- Assessed Valuation of Taxable Property
- Property Tax Rate by Year and Fund
- Full-Time Equivalents Schedule & Chart
- Compensation Plan
- Performance Grades
- City Street Map
- State Map
- Glossary

PRINCIPAL OFFICIALS

MAYOR AND CITY COUNCIL

MAYOR

Sandy Lucy

CITY COUNCIL

FIRST WARD

Steve Sullentrup

Susan Watermann

SECOND WARD

Jeff Mohesky

Mark Hidritch

THIRD WARD

Jeff Patke

Greg Skornia

FOURTH WARD

Joe Holtmeier

Gretchen Pettet

ADMINISTRATION AND MANAGEMENT TEAM

DARREN LAMB
City Administrator
Deputy City Treasurer

MARK C. PIONTEK
City Attorney

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

MARY K. TRENTMANN
City Clerk, MRCC

SAL MANIACI
Community & Economic
Development Director

SHAUNA PFITZINGER
Human Resource Generalist

EDWARD MENEFEE
Police Chief

JAMES ARMSTRONG
Police Captain

MARK SKORNIA
Emergency Preparedness
Director

ADMINISTRATION AND MANAGEMENT TEAM

TIM FRANKENBERG
Fire Chief

LISA MOFFITT
Communication Director

CLAIRE MILLER
Library Director

JOHN NILGES
City Engineer
Director of Public Services

ANTHONY BONASTIA
Street Superintendent

KEVIN QUATHEM
Water & Sewer
Superintendent

DARREN DUNKLE
Park Director

ANDREA LUEKEN
Assistant City Engineer

TOM NELDON
Building Official

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Washington

Missouri

For the Fiscal Year Beginning

October 1, 2017

Christopher P. Morrill

Executive Director

BILL NO. 18-11867 INTRODUCED BY HOLTMEIER

ORDINANCE NO. 18-11904

AN ORDINANCE APPROVING THE BUDGET OF THE CITY OF WASHINGTON, FRANKLIN COUNTY, MISSOURI, FOR FISCAL YEAR 2018-2019

BE IT ORDAINED BY the Council of the City of Washington, Missouri, as follows:

SECTION 1: That the budget for the City of Washington, Franklin County, Missouri, for the fiscal year 2018-2019, is hereby approved as follows:

REVENUES:	
Estimated Revenues	**$26,703,695**
Other Financing Sources	**6,235,320**
Projected Reserves-All Funds	**29,741,310**
TOTAL	**$62,680,325**
EXPENDITURES/EXPENSES:	
General Fund	**$ 9,850,410**
Library Fund	**657,295**
Volunteer Fire Fund	**753,385**
Vehicle & Equipment Replacement Fund	**1,012,955**
Storm Water Improvement Fund	**685,000**
Capital Improvement Sales Tax Fund	**3,387,100**
Transportation Sales Tax Fund	**2,702,000**
Water Fund	**2,477,690**
Sewage Treatment Fund	**4,726,910**
Solid Waste Fund	**2,926,300**
Debt Service Funds	**3,642,500**
Agency Funds	**690,000**
Other Financing Uses	**6,220,320**
TOTAL	**$39,731,865**
Total Projected Fund Balances, 9/30/2018	**$22,948,460**

SECTION 2. All ordinances or parts of ordinances in conflict are hereby repealed.

SECTION 3. This ordinance to be in full force and effect from and after October 1, 2018.

PASSED: 09-20-18

ATTEST: Mary Trentmann
City Clerk

President of City Council

APPROVED: 09-20-18

ATTEST: Mary Trentmann
City Clerk

Mayor of Washington, MO

GENERAL INFORMATION

Washington, Missouri, located on 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 the 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 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 began in 2008. This project continued through the City and the final phase to High Street was completed in November 2013. Census figures for the City in 2000 and 2010 were 13,243 and 13,984 respectively.

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 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 175 years after its founding, the City has become a remarkable mixture of different ways to live and of different industries, churches and schools, hospital, rail system, Missouri River public access, clubs and other social groups. There are two radio stations, six local television stations and a twice-weekly newspaper. In addition, the cable television company carries a local channel broadcast from 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 in the City and the surrounding area with 4,334 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. The hospital has completed a 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 1,382 full time employees since merging with Patients First.

GENERAL INFORMATION (continued)

There are numerous clinics, physicians and a convenience care facility located in the City. There are two long-term care facilities and three 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.

Front Street

MISCELLANEOUS DATA

Population: 13,966

Registered voters: 9,583

Libraries: 1

Area: 9.27 square miles land
.53 square miles water
Customers - 6706
Number of Wells - 9
Average daily consumption -
2.12 - (million gallons/daily)

Fire Protection:
Number of stations - 4
Number of volunteers - 68

Police Protection:
Number of stations - 1
Number of police officers -25

Recreation:

Number of parks - 16
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

Total Acres - 550
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 Streets and Alleys in City Limits:
100.69 miles

Miles of Sidewalk:
30.4 miles

Number of Street Lights in City Limits:
1192

Miles of Sanitary Sewer Line:
108.98 miles

Parking Facilities:
15

Recycling Center:
1

Miles of Water Line:
115.49 miles

Larger Public Utilities for the City of Washington:

Ameren Missouri	Electricity
AT & T	Communications
Missouri Natural Gas	Natural Gas
Charter Communications	Cable Television
City of Washington	Water, Sewer, Trash

Hotels/Bed & Breakfasts:
4 Hotels/159 Rooms
14 Bed & Breakfasts

MISCELLANEOUS DATA (continued)

Number of Permits issued and Valuation:

Year	No. of Permits Issued	Valuation
1995	316	$19,353,969
2000	432	$41,000,396
2005	495	$72,517,614
2010	1120	$15,515,380
2015	1325	$18,829,276
2016	1355	$25,672,954
2017	1458	$24,904,203
2018	1268	$52,919,731

Education within Washington City Limits:	Number of Schools	Number of Students
Public Elementary schools (K-6)*	3	2258
Parochial Schools (K-8)	3	855
Public Middle Schools (7-8)	1	647
Public High Schools (9-12)	1	1429
Catholic Regional High School (9-12)	1	579
Public Vocational/Technical Schools	1	243

*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:

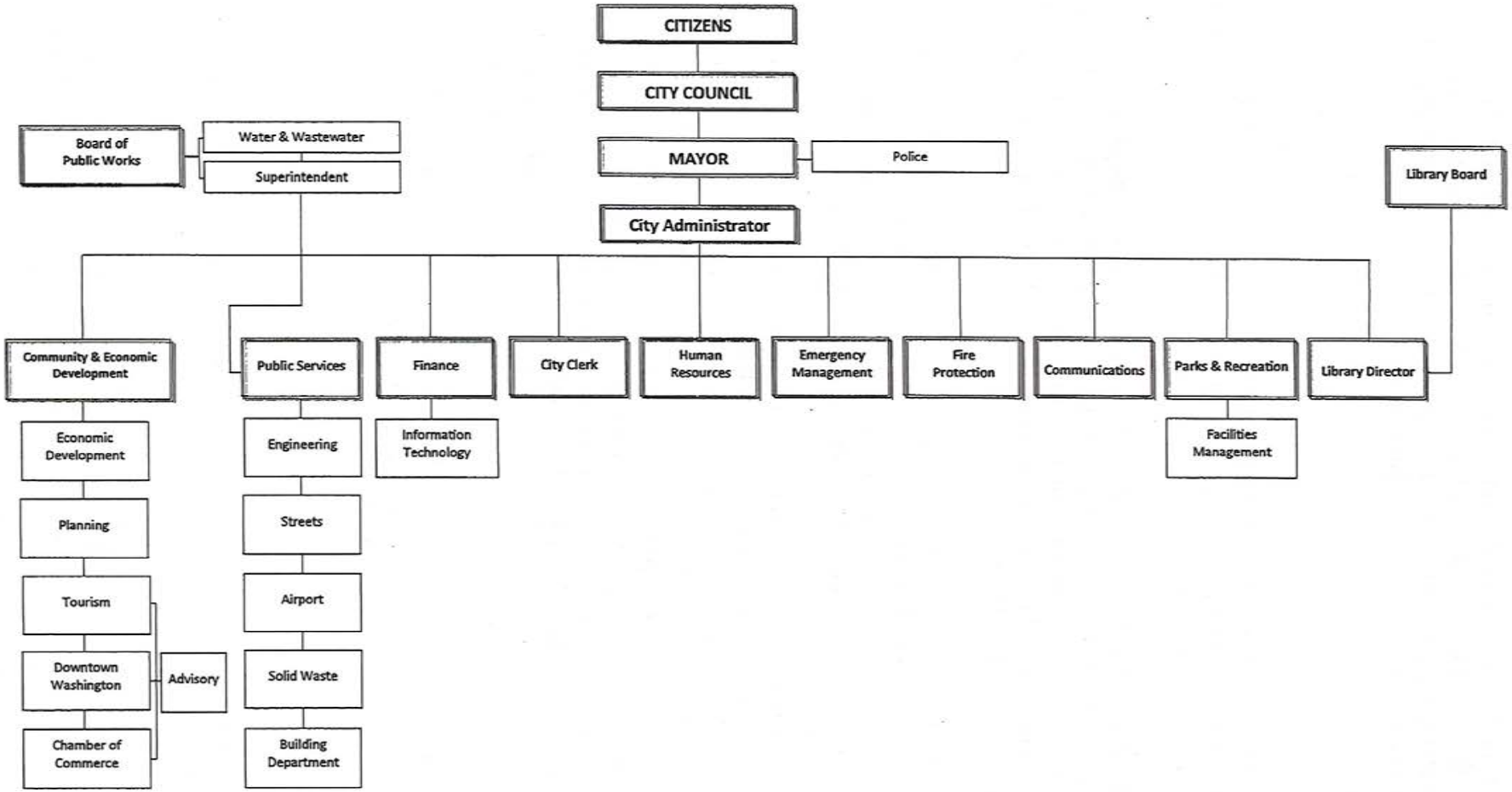
Employer	Type of Business	Est. Employment
Mercy Hospital	Healthcare	1382
Parker Hannifin (Sporlan Valve Div)	Manufacturer	952
Washington School District	Education	620
WEG Transformer USA, LLC	Manufacturer	384
Wal-mart Super Center	Retail Merchant	347
Frick's Quality Meats	Meat Processing	306
RTI Tradco	Manufacturer	296
Rawling Sporting Goods	Sporting Goods	200
YMCA	Athletic Club	173
Canam Steel	Manufacturer	165
Valent Areostructures	Manufacturer	146
GH Tool & Mold Inc.	Manufacturer	145
Lowe's	Manufacturer	137
Bank of Washington	Bank	129
Melton Machine & Control	Manufacturer	126
Texwrap	Manufacturer	113
Kohl's	Retail	112
Missourian	Newspaper & Job Printing	109
International Surface Solutions	Manufacturer	106
Target	Manufacturer	99
Total		**6,047**

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


CITIZENS
CITY COUNCIL
MAYOR
Police
City Administrator
Board of Public Works
Water & Wastewater
Superintendent
Library Board
Community & Economic Development
Public Services
Finance
City Clerk
Human Resources
Emergency Management
Fire Protection
Communications
Parks & Recreation
Library Director
Economic Development
Planning
Tourism
Downtown Washington
Chamber of Commerce
Advisory
Engineering
Streets
Airport
Solid Waste
Building Department
Information Technology
Facilities Management

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 with the operations of each fund accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances/net position, revenues and expenditures/expenses as appropriate. The City uses the following fund types.

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the City are financed and are used to account for activities primarily supported by taxes, grants and similar revenue sources. The following are the City's governmental fund types:

The ***General Fund*** is the primary operating fund of the City and is used to account for and report for all financial resources not accounted for in another fund. The Departments accounted for in the General Fund are Administration, Communications, Police, Finance, Economic/Community Development, Building Inspections, Planning and Engineering, Street, Building Maintenance, IT, Parks, Aquatic Center, Emergency Management and Airport.

Special Revenue Funds are used to account for and report for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The City's *Special Revenue Funds* are the *Library Fund* and *Volunteer Fire Fund* which are both departments under these respective funds.

Capital Project Funds are used 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. 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* 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 management and is funded by a local optional use tax passed by voters. Additional revenues are collected from developer fees.

Debt Service Funds are used to account for and report the financial resources that are restricted, committed, or assigned to expenditure for principal and interest. 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 activities that receive significant support from fees and charges. The following are the City's Proprietary Fund Types:

Enterprise Funds account for and report any activity which a fee is charged to external users for goods or services. If an entity meets any of the following criteria, it must be accounted for in an enterprise fund. The criteria is outstanding debt that is backed solely by fees and charges, laws or regulations require that fees and charges be set to recover costs, including capital costs (depreciation or debt service). 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 are used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs.

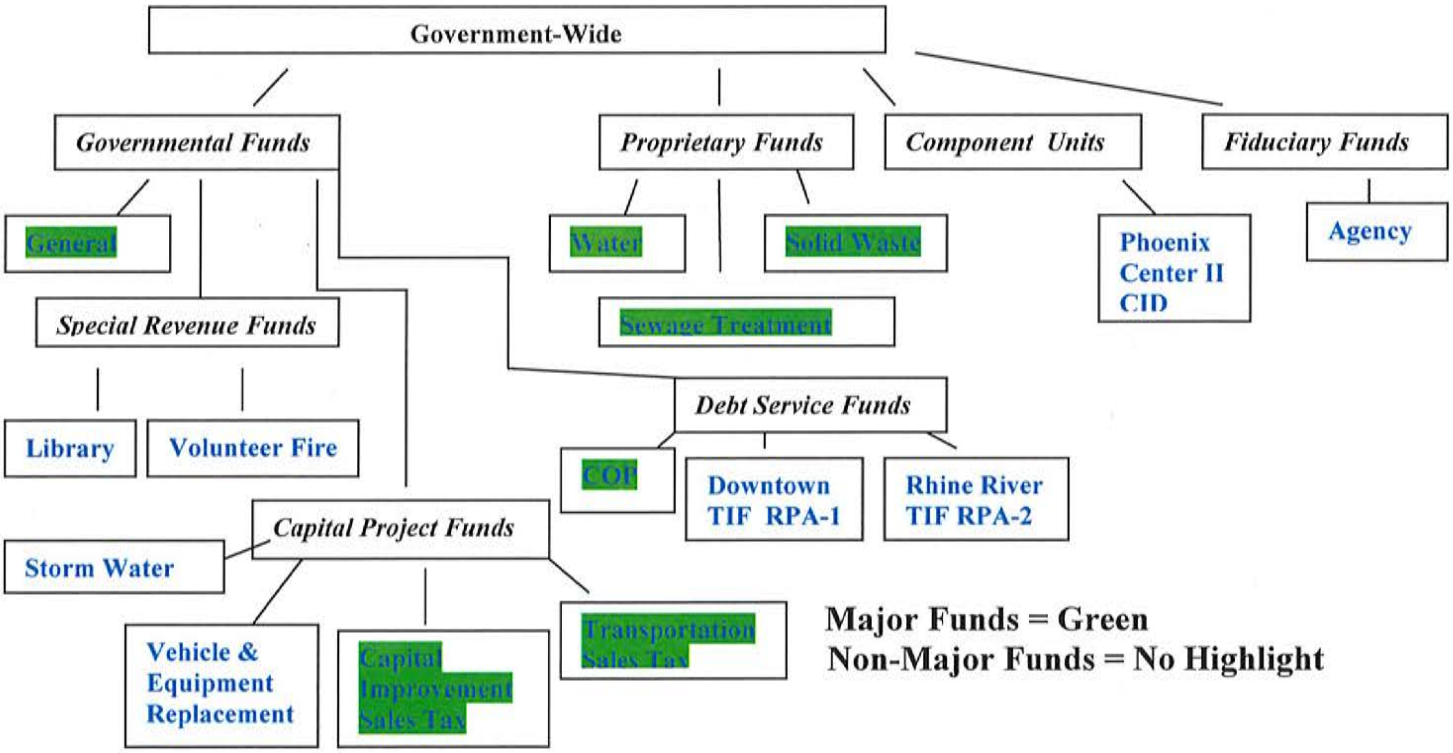
> ***Agency Funds*** are used to report resources held by the reporting government in a purely custodial capacity.
>
> The City's has one Agency Fund which is: *Recovery Zone Facility Revenue Bonds – Valent Aerostructures Project, Series 2010 A, B & C.*

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, 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.



Departmental/Fund Relationship

The following chart represents the relationship between the various City departments and the City's funds. The percent of the department applicable to each fund is shown in the following chart:

Dept:	General Fund	Library Fund	Volunteer Fire Fund	Capital Funds	Water Fund	Sewage Treatment Fund	Solid Waste Fund
Administration	45%	5%	5%	5%	15%	15%	10%
Humna Resources	45						
Communications	100						
Police	100						
Finance	45	5	5	5	15	15	10
Economic Development	100						
Planning/Zoning	100						
Engineering:							
Inspections	100						
Engineering	45			10	15	15	15
Street	70			10			20
Building Maintenance	100						
Information Technology	60	5	5		10	10	10
Parks	90			10			
Aquatic Center	100						
Library	50	50					
Emergency Preparedness	100						
Fire	90		10				
Airport	100						
Water					100		
Sewer						100	
Solid Waste							100

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures/expenses are 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. All funds except for the enterprise funds are budgeted using the modified accrual basis of accounting.

For the enterprise funds, full accrual basis of budgeting is used except for capital outlay which is not considered expenses on the full accrual basis of accounting. 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 budget development by assisting in the development of the ten-year budget plan. The City is able to project what fund balance/net position will be at the end of a ten-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 ten-year budget projection. The investment and debt policies are used nearly in the same capacity. The Ten-year budget plan 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 meets this goal with 15% of reserve or $1,462,400 in reserves projected for the general fund as of September 30, 2019.

City management also tries to maintain a 25% reserve in its enterprise funds for future funding requirements, although 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 Director, 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

Missouri 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,** is 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 flexibility without putting it 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	20-50
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.

The City adopted a ten-year long-range capital budget plan which is included in Section 3. It 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 2018 assessed valuation of $328,823,029, the City's legal debt limit is $32,882,302. The City does not have any general obligation bonds as of September 30, 2018, therefore, the remaining legal debt limit is $32,882,302.

Leasehold Revenue Bonds

Under Missouri 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 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 arbitrage liability and rebate, in accordance with federal guidelines.

Pay Structure

In 2017, the City adopted a compensation plan based on a recent pay plan study performed by outside consultants. Included in the 2019 budget is a 2.1% COLA increase for all employees. In addition, employees are eligible for an additional .9% for Merit based on performance evaluations.

Vacation/Sick Leave

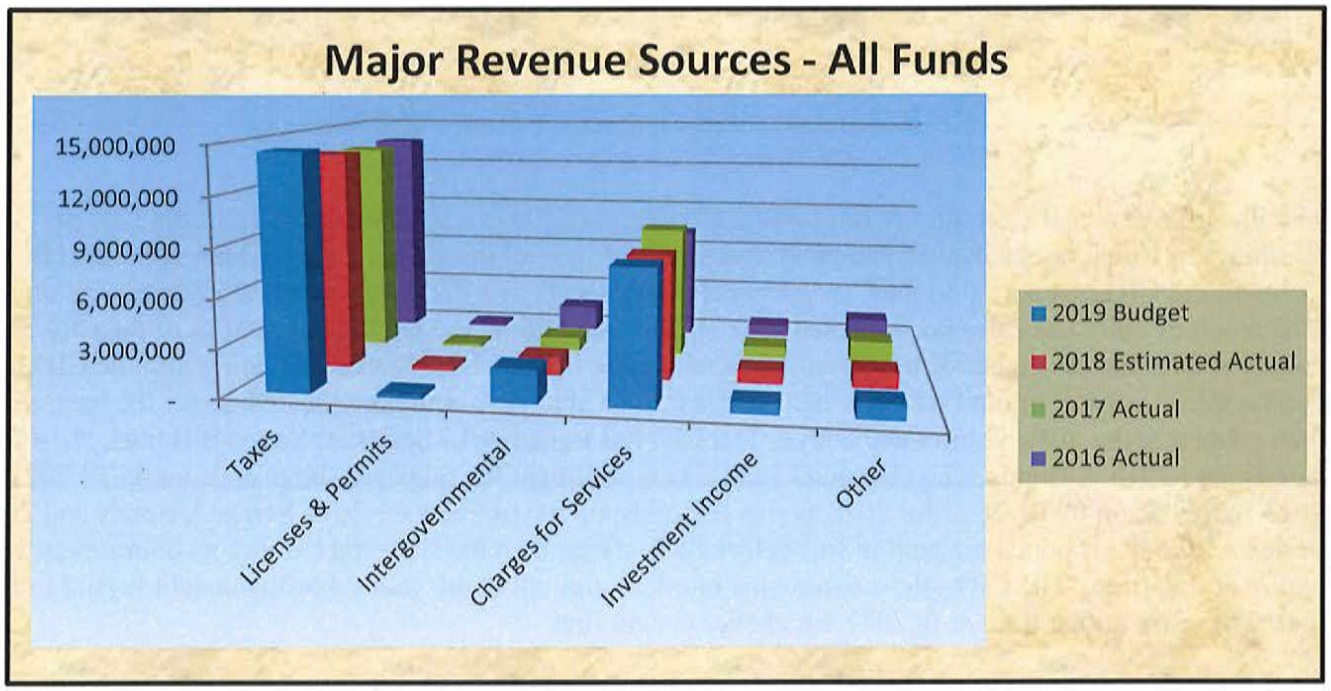
Full-time employees accrue vacation and sick leave based on years of continuous service. Accrual commences on employee's anniversary date. An employee may accumulate up to 160 hours of vacation and 1,440 hours of sick time. Upon separation of employment, employees will only be compensated for remaining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

Accrual schedule is as follows:

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

REVENUE PROJECTIONS & ASSUMPTIONS

The City's main sources of revenue are taxes and charges for services which result in 54% and 31% of revenue respectively. 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 80% of total revenue in the General Fund. In addition, charges for services are the main source of revenue for enterprise funds resulting in 93% of revenue. 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 for all funds of the City.



SALES TAX

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

4.225 %	State Sales Tax
2.250	Franklin County (.500 was added 10/1/2018 for Prop P)
.375	Washington Area Ambulance District
1.000	City of Washington
.500	City of Washington Capital Improvement Tax
.500	City of Washington Transportation Tax
8.850 %	Total Sales Tax Rate-City of Washington
.750	Phoenix Center II Community Improvement District (CID)
9.600 %	Total Sales Tax Rate within Phoenix Center II CID

The City has experienced modest sales tax growth for the past couple years. In 2018 estimated actual sales tax revenue was 7% higher than prior year. This is partially due to the State switching accounting software and the timing of this implementation which coincided with our 2017 fiscal year end. The State was a few months behind on entering remittances so part of the 7% increase would have been attributable to 2017 fiscal year end. Therefore, budgeted sales tax revenue for 2019 was budgeted with a conservative 2% increase over prior year. In the general fund, sales tax represents 39% of total revenue.

In 1998, voters approved a local option use tax equal to the current local sales tax rate which is currently 2%. Local option use tax revenue has been consistent since more sales are being conducted online.

Sales Tax Revenue

	General	CID	TIF	Capital Improvement	Transportation	Local Option Use
2019 Budget	$ 4,700,000	$ (658,000)	$ (35,000)	$ 2,350,000	$ 2,350,000	$ 500,000
2018 Budget	4,500,000	(650,000)	(35,000)	2,250,000	2,250,000	460,000
2018 Estimated	4,600,000	(649,000)	(30,849)	2,300,000	2,300,000	600,000
2017 Actual	4,333,183	(630,352)	(28,471)	2,166,593	2,166,550	469,503
2016 Actual	4,396,930	(604,272)	(12,709)	2,198,466	2,198,628	486,374
2015 Actual	4,231,776	(636,280)	5,926	2,115,887	2,115,886	458,278
2014 Actual	3,994,367	(419,432)	-	1,996,949	1,995,917	452,161

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 CID has issued 2013 Series A, Series B Bonds, 2014 Series A Bonds, and 2016 A Bonds. The City and County's commitment for sales tax above ends on 05/14/2028 for 2013 Series A, on 09/01/2023 for 2013 Series B Bonds, on 05/14/2028 for 2014 Series A Bonds and 2016 Series A Bonds. If bonds are paid in full before these dates, then the City and County's commitment will expire at that time. The CID sales tax remains in effect until all bonds and subordinate debt is paid in full and then will cease at that time or in 2037 whichever occurs first.

The City also has three TIF Districts. The Downtown TIF District (RPA-1) receives 50% of the City's 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 City's sales tax collected in the district above the base amount established in 2009. The Front & Main TIF District (RPA-3) also receives 50% of the City's sales tax collected in the district above the base amount established in 2016. All TIF Districts have a termination date of 23 years past the establishment of the TIF area. The Downtown TIF, Rhine River, and Front & Main TIF District termination dates are 02/20/2030, 07/06/2033, and 02/06/2040 respectively.

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 1½ % 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 Front & Main TIF District receives 100% of the property tax collected in this district above the base amount established in 2016.

The City's assessed valuation increased by $6 million from 2018 to 2019. As a result, the City budgeted only $26,000 more in 2019. In the general fund, property tax is 20% of total revenue.

Property Tax Revenue

	Property Tax Rates		Property Tax Revenue	
	General	Library	General (1)	Library
2019 Budget	0.6049	0.1000	$ 2,010,960	$ 136,790
2018 Budget	0.6045	0.1000	1,981,635	138,680
2018 Estimated	0.6045	0.1000	1,954,567	137,172
2017 Actual	0.6062	0.1000	1,895,725	132,330
2016 Actual	0.6062	0.1000	1,865,696	135,605
2015 Actual	0.6062	0.1000	1,886,892	135,831
2014 Actual	0.6062	0.1000	1,832,983	135,589

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

Principal Taxpayers

Real Estate	Assessed Valuation	% of Total City Assessed Valuation
PCII Vertical, LLC	8,123,511	2.61
Wal-Mart Real Estate Business	5,440,000	1.75
Parker-Hannifin Corp.	3,501,900	1.12
Bank of Washington	2,984,726	.96
USR-DESCO Washington Crossing	2,958,827	.95
Personal Property		
RTI Tradco Inc. – Wash Inc.	1,695,137	.54
CG Power Systems USA Inc.	1,228,759	.39
First Student	1,020,171	.33
Valent Aerostructures – Wash L.	979,976	.31
CG Power Systems USA, Inc.	854,117	.27

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 increased $30,000 from 2017 to 2018. In the general fund, utility gross receipts tax is 22% of total revenue.

Utility Gross Receipts Tax Revenue

	Electric	Phone	Natural Gas	Charter Cable
2019 Budget	$ 1,600,000	$ 429,685	$ 220,000	$ 132,000
2018 Budget	1,530,000	487,385	200,000	125,000
2018 Estimated	1,578,869	389,987	192,473	131,824
2017 Actual	1,546,867	473,166	178,718	130,934
2016 Actual	1,560,254	484,534	165,086	125,641
2015 Actual	1,629,091	521,484	123,867	221,658
2014 Actual	1,534,940	587,981	224,563	120,945

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 accounts for approximately 1% of General Fund revenue. The current year budget is based on the projects scheduled for completion.

Intergovernmental Revenue-Federal & State Grants By Fund

	General	Library	Capital Imp. Sales Tax	Transportation Sales Tax	Solid Waste
2019 Budget	$ 102,725	$ 4,800	$ 168,750	$ 1,776,800	$ -
2018 Budget	263,780	4,400	25,000	1,441,000	-
2018 Estimated	82,021	6,214	123,115	544,428	-
2017 Actual	124,485	4,440	113,327	621,923	-
2016 Actual	103,510	6,860	25,403	1,523,990	-
2015 Actual	74,378	16,634	110,231	1,304,133	-
2014 Actual	95,890	6,965	-	1,276,703	-
2013 Actual	46,939	9,482	100,554	2,426,396	-

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 93% of revenue. In governmental funds, approximately 11% of revenue is charges for services, mainly consisting of administration/finance fees that are charged to other funds for these services.

The City has not had a utility rate increase since 2013. The City will be reviewing rates in 2019 to see if current rates will be adequate to cover costs of future improvements or if a rate increase will be necessary to maintain the service levels the City currently has in place.

Charges for Services-By Fund

	General	Library	Volunteer Fire	Capital Imp. Sales Tax	Water	Sewage Treatment	Solid Waste
2019 Budget	$ 1,249,485	$ 84,700	$ 124,000	$ -	$ 1,466,500	$ 2,645,300	$ 2,685,150
2018 Budget	1,126,790	88,700	78,000	-	1,462,000	2,580,300	2,516,150
2018 Estimated	1,420,125	89,109	101,717	(205,742)	1,399,904	2,432,624	2,639,700
2017 Actual	1,282,539	84,220	36,877	205,742	1,449,410	2,572,205	2,827,017
2016 Actual	1,241,338	88,744	6,133	(547,798)	1,453,149	2,581,229	2,500,966
2015 Actual	1,061,676	93,524	9,296	-	1,425,493	2,620,534	2,316,174
2014 Actual	1,759,795	53,847	2,813	-	1,541,272	2,484,334	2,156,196

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

*** There are no future scheduled increases.**

EXPENDITURE/EXPENSE PROJECTIONS & ASSUMPTIONS

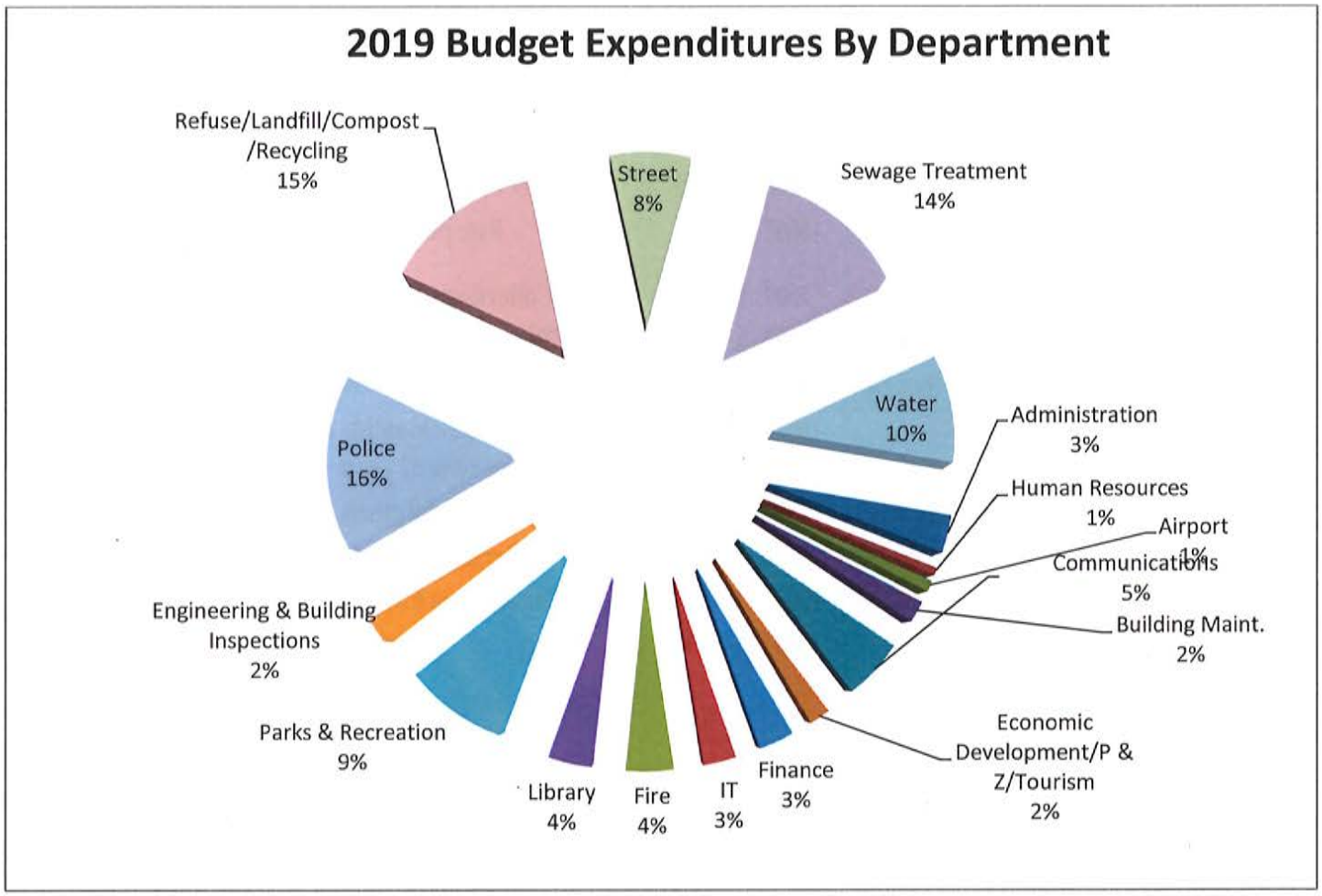
The City's expenditures remain relatively the same with the following exceptions for 2019. The City has budgeted a 2.1% COLA and a .9% wage increase in 2019 that employees are eligible for based on their performance. The budget also includes a 3% increase in health insurance costs.

The City allocates admin/finance/IT staff support, costs to the appropriate department or fund. These allocations present a more accurate picture of the costs associated with the respective department or fund.

The Capital Improvement Sales Tax was renewed by voters in April 2018, and related projects are budgeted over the next 8 years in the Capital Improvement Plan.

NEW PERSONNEL

The City has seen some turnover in personnel in 2018. New positions added are a new Resource patrol officer and part-time building inspector positions. In addition, the IT Specialist position was eliminated as the City decided to outsource its IT consulting services. The competitive market has been a challenge to the City in the last couple of years. 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 April, the Finance Director 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 Director prepares spreadsheets and/or prints reports with prior years' actual and budget information by department, which are distributed to department heads who determine their current year budget requests and next nine years' budget projections.

- In July, the Finance Director meets with department heads to address budget revisions. Also during this time, City Administration reviews the budget and makes recommendations to the Finance Director.

- The Finance Director 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 Director present the budget for adoption.

Budget Adoption:

- Prior to October 1, the City Administrator and Finance Director submit to the City Council a proposed ten-year budget. The 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 Director determines that expenditures exceed the approved budget at the fund level, a budget amendment may be prepared for City Council approval.

- Unencumbered appropriations at the end of the period are reconsidered for subsequent budgets.

Budget Amendments:

- Amendments between line items within the same department with no change in fund balance can be approved by the Finance Director. Amendments between departments with no change in fund balance can be approved by the City Administrator.

- All other budget amendments must be approved by City Council.

- The Finance Director reviews the budget and compares to actual expenditures at the end of the year. If needed, 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.

BUDGET CALENDAR 2018-2019

	Budget Process
April 2018	**Distribute to Supervisors:** Department Budget Requests – O & M (**access on "S" drive)** Department Long-Range Capital Requests (**access on "S" drive)** Department Goals & Objectives Forms
May 1, 2018	**Return to Finance Director:** Department Goals & Objectives Forms Department Budget Requests – O & M Department Long-Range Capital Requests
June 21 & 22, 2018	**Staff Meetings/Revisions to Requests** Review and discussion with supervisors
July 9-13, 2018	**Staff Meetings with City Administrator and Revisions to Requests.** Review of 2018-2019 Budget revenue projections, O & M costs and initial Capital Budget with recommended cuts.
July 23, 2018	**Administrative Committee: Meeting – 7:00 PM** Discussion of draft of Budget for Fiscal Year 2018-2019 as proposed by Administration.
August 20, 2018	**Public Hearing to set 2018 Tax Levy for Real Estate and Personal Property**
August 27, 2018	**Administrative Committee Meeting and Workshop– 7:00 PM** **Discussion and review of the proposed budget for 2018-2019**
September 20, 2018	**Public Hearing on Budget for Fiscal Year 2018-2019**
September 20, 2018	**City Council Meeting— Approval of Budget**
November 2018	**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.

2019 GOALS:

Goal One: Efficiently Maintain existing Infrastructure while Forecasting Needs that ensure Future Growth

Objective 1: Provide proper and adequate equipment and vehicle fleet.

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

Objective 3: Build and maintain infrastructure to high quality structural and aesthetic standard.

Objection 4: Plan, design, and construct new aquatic center.

Goal Two: Provide and Promote Positive Work Environment for Employees

Objective 1: Provide and promote safety program.

Objective 2: Promote healthy work program.

Objective 3: Promote teamwork approach among departments and employees.

Objective 4: Provide effective communication to employees.

Goal Three: Monitor Cost and Revenue Efficiency and Fiscal Sustainability

Objective 1: Review current revenue rate structures and revenue streams as needed and recommend rate increases and/or other changes to help increase revenues where needed.

Objective 2: Prepare a ten-year budget plan to monitor fiscal sustainability.

Objective 3: Create investment strategy for excess funds.

Objective 4: Meet all debt service requirements and maintain high credit rating.

Objective 5: Seek funding opportunities.

Goal Four: Maintain Adequate City Policies and Procedures to Ensure Positive Fiscal Performance

Objective 1: Review and update all City policies/procedures annually or as needed.

Objective 2: Compile all financial policies into one policy manual.

Objective 3: Stay current with new accounting pronouncements.

Objective 4: Maintain adequate separation of duties.

Goal Five: Provide Exceptional City Services

Objective 1: Answer citizen inquiries in a timely manner.

Objective 2: Provide adequate trash and recycling services.

Objective 3: Improve communication internally and externally by reporting the performance of the government to the community.

Objective 4: Benchmark against industry standards to drive internal performance.

Objective 5: Strive to promote City accomplishments and award programs.

Goal Six: Provide Safe Community and Environment

Objective 1: Provide adequate roadways for safe travel.

Objective 2: Supply adequate police and fire protection.

Objective 3: Provide safe park and recreation areas.

Goal Seven: Provide Quality Products

Objective 1: Provide adequate water supply and pressure.

Objective 2: Supply adequate seweage disposal.

Objective 3: Provide a quality water product.

Goal Eight: Promote Economic Development and Job Growth within the City

Objective 1: Implement economic incentives that attract industry to fill the vacancies in the industrial park.

Objective 2: Promote the downtown area by implementing the rehabilitation grant program adopted in 2014.

Objective 3: Support both existing businesses in the City and development in the CID and TIF Districts.

Goal Nine: Promote Educational Opportunities and Enriched Environment

Objective 1: Provide public library with programs for all ages.

Objective 2: Provide a parks system that is both fun and educational.

Objective 3: Provide public safety educational support and opportunities to citizens and Promote citizen involvement.

2018 GOAL ACCOMPLISHMENTS:

Goal One: Efficiently Maintain existing Infrastructure while Forecasting needs that ensure Future Growth

Objective 2: Monitor progress of capital improvement sales tax projects and make changes as needed to ensure items budgeted are completed within the allotted time frame Monitored capital purchases for the monies are set aside for this reason.

GOAL ACCOMPLISHED: *Monitored and closed out previous capital improvement sales tax monies. Renewal of tax was successful in April 2018 so established the new files and will continue to monitor capital purchases to ensure projects are timely done..*

Goal Two: Provide and Promote Positive Work Environment for Employees

Objective 1: Provide and promote safety program.

GOAL ACCOMPLISHED: *New position of Emergency Management Director was hired. Safety meetings are regularly held.*

Objective 4: Provide effective communication to employees.

GOAL ACCOMPLISHED: *New City Administrator sends emails as needed to update employees of changes or happenings at the City.*

Goal Three: Monitor Cost and Revenue Efficiency and Fiscal Sustainability

Objective 1 and 2: A ten-year budget plan is used to help identify the City's future financial needs and will be used to help assist department heads with recommendations for rate increases.

Objective 3: Create investment strategy for excess funds.

GOAL ACCOMPLISHED: *Prepared a ten-year budget plan to assist with recommendation for rate increases. Also, invested some excess funds in long-term investments.*

Goal Four: Maintain Adequate City Policies and Procedures to Ensure Positive Fiscal Performance

Objective 3: Attend 40 hours of continuing professional education courses annually.

Objective 1 & 2: Began using accounting policy and procedures manual as a training tool and made current revision to manual.

GOAL ACCOMPLISHED: *Accounting policy and procedures manual was completed.*

Goal Five: Provide Exceptional City Services

Objective 5: City received the Certificate of Achievement and Distinguished Budget Award issued through the Government Finance Officer's Association for the Comprehensive Annual Financial Report (CAFR) and its annual budget.

GOAL ACCOMPLISHED: *The City received several awards this year.*

Goal Six: Provide Safe Community and Environment

Objective 1: Completed ADA study on sidewalks to determine long term planning for replacement of non-compliant sidewalks.

Objective 2: Completed Fire Study and budgeted new part time commercial building inspector and also added a new resource officer for the police department.

GOAL ACCOMPLISHED: *Fire Study covered items that will help with ISO rating. In addition, new positions will provide safety to our community.*

Goal Seven: Provide Quality Products

Objective 2: Supply adequate sewage disposal.

GOAL ACCOMPLISHED: *Slip-lined some of the sewer lines to lengthen the life of the pipes and to better provide for sewage disposal.*

Goal Eight: Promote Economic Development and Job Growth within the City

Objective 1: Implement economic incentives that attract industry to fill the vacancies in the industrial park.

Objective 3: Support both existing businesses in the City and development in the CID and TIF Districts.

GOAL ACCOMPLISHED: *One business expanded operations in the industrial park and an additional TIF district was established in the downtown area.*

Goal Nine: Promote Educational Opportunities and Enriched Environment

Objective 2: Provide a parks system that is both fun and educational.

GOAL ACCOMPLISHED: Building disc golf area in one of the City parks.

Timeline for Future City Strategic Plans

		2019	2020	2021	2022 and future
Goal One:					
Objective 1:	Equipment & Vehicles	X	X	X	X
Objective 2:	Project Completion	X	X	X	X
Objective 3:	Infrastructure Standards	X	X	X	X
Objective 4:	New Aquatic Center	X	X	X	
Goal Two:					
Objective 1:	Safety program	X	X	X	X
Objective 2:	Healthy work program	X	X	X	X
Objective 3:	Teamwork approach	X	X	X	X
Objective 4:	Communication with employees	X	X	X	X
Goal Three:					
Objective 1:	Rate structures/Revenue streams	X			X
Objective 2:	Ten-year budget plan	X	X	X	X
Objective 3:	Investment strategy plan	X	X	X	X
Objective 4:	Debt Service/Credit Rating	X	X	X	X
Goal Four:					
Objective 1:	City policies & procedures	X	X	X	X
Objective 2:	One financial policy manual	X			
Objective 3:	New accounting pronouncements	X	X	X	X
Objective 4:	Separation of duties	X	X	X	X
Goal Five:					
Objective 1:	Citizen inquiries	X	X	X	X
Objective 2:	Trash & recycling services	X	X	X	X
Objective 3:	Communication with community	X	X	X	X
Objective 4:	Benchmarks	X	X	X	X
Objective 5:	City accomplishments and awards	X	X	X	X
Goal Six:					
Objective 1:	Roadways for safe travel	X	X	X	X
Objective 2:	Police & fire protection	X	X	X	X
Objective 3:	Safe park and recreation areas	X	X	X	X
Goal Seven:					
Objective 1:	Water supply and pressure	X	X	X	X
Objective 2:	Sewer disposal	X	X	X	X
Objective 3:	Quality water product	X	X	X	X
Goal Eight:					
Objective 1:	Economic incentives	X	X	X	X
Objective 2:	Downtown area rehabilitation grant	X	X	X	X
Objective 3:	Support of existing businesses	X	X	X	X
Goal Nine:					
Objective 1:	Public library progams	X	X	X	X
Objective 2:	Parks system - fun and educational	X	X	X	X

Long-Term Financial Planning and the Effect on the Budget

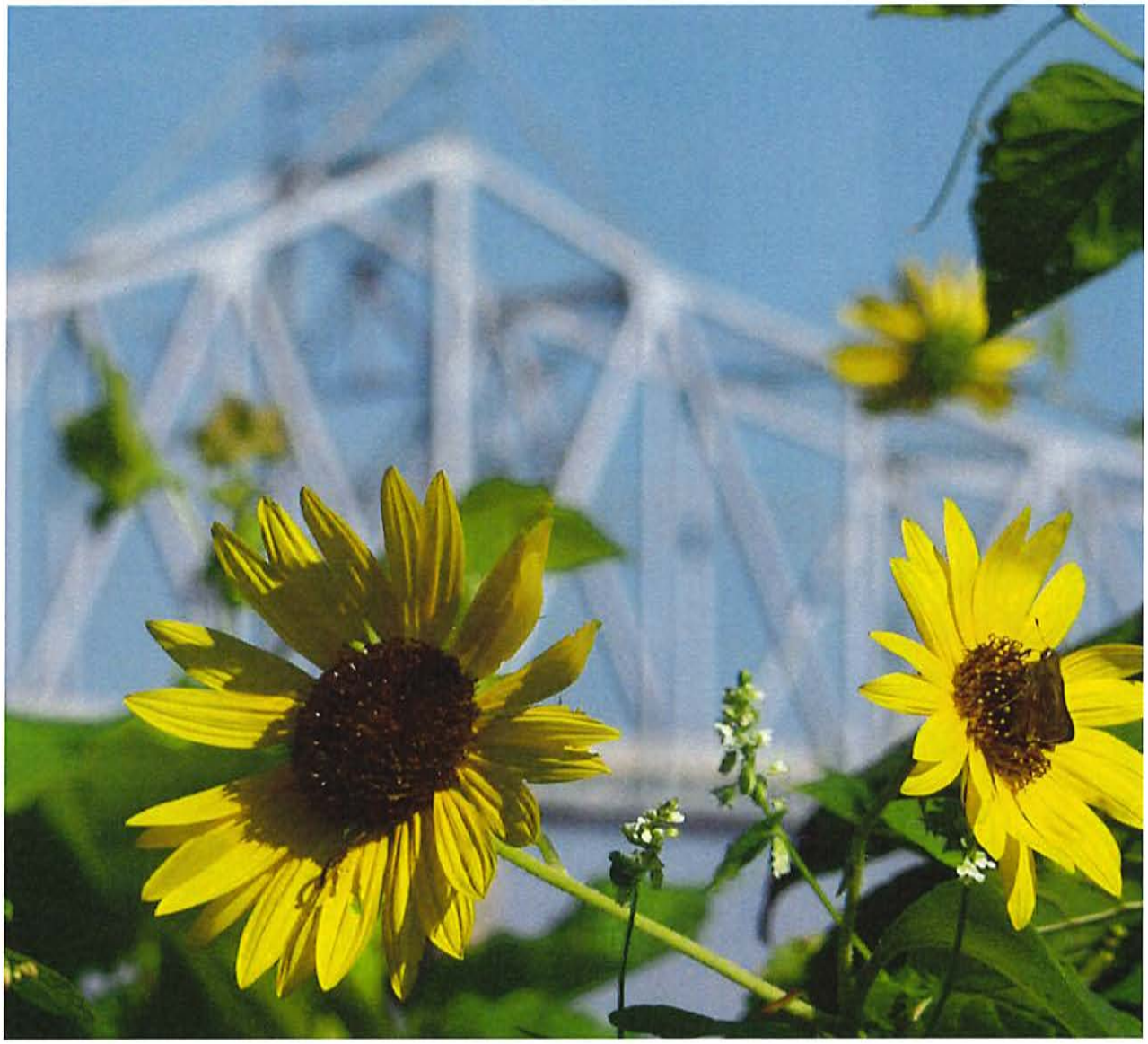
The City has incorporated its comprehensive plan into the ten-year budget plan. The City annually considers requests for the budget and suggestions are discussed. The City does incorporate some annual amounts for personnel costs etc into the budget plan and these assumptions are listed in the Section 4.

By doing a ten-year long-term financial plan, the City is ensuring it can meet its debt requirements as well as meet it operating and capital needs. The plan is used to determine if rate increases will be needed in the next ten years as well.

In addition, it assists department heads in planning for capital needs and assessing when we need to replace equipment and the effect it will have on repairs and maintenance and the overall operating budget.

The City also incorporates items from the City's comprehensive plan and uses this and other tools to help plan and provide for the City's needs.

Summary



Combined Funds

General Fund

Special Revenue Funds

Capital Project Funds

Enterprises Funds

Debt Service Funds

Agency Funds

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, 2019

	General	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Debt Service Funds	Agency Funds	2019 TOTALS
REVENUES							
Taxes	$ 9,142,895	$ 165,790	$ 4,876,000	-	$ 326,500	-	14,511,185
Licenses and permits	233,050	-	-	-	-	-	233,050
Intergovernmental	102,725	4,800	1,945,550	20,000	-	-	2,073,075
Charges for services	1,254,525	208,700	-	6,796,950	-	-	8,260,175
Fines	50,000	2,500	-	-	-	-	52,500
Investment income	109,000	21,000	35,000	423,000	63,500	-	651,500
Rents	137,475	8,210	-	32,425	-	690,000	868,110
Miscellaneous	34,100	20,000	-	-	-	-	54,100
TOTAL REVENUES	11,063,770	431,000	6,856,550	7,272,375	390,000	690,000	26,703,695
EXPENDITURES							
Administration	581,760	-	-	-	-	-	581,760
Human Resources	110,055	-	-	-	-	-	110,055
Communications	927,670	-	-	-	-	-	927,670
Police	2,741,210	-	-	-	-	-	2,741,210
Finance	534,215	-	-	-	-	-	534,215
Information Technology	492,480	-	-	-	-	-	492,480
Economic Development/Planning & Zoning/Tourism	322,650	-	-	-	-	-	322,650
Engineering and Inspections	392,265	-	100,000	-	-	-	492,265
Street	1,316,810	-	-	-	-	-	1,316,810
Building Maintenance	332,265	-	-	-	-	-	332,265
Parks & Recreation	1,546,600	-	-	-	-	-	1,546,600
Aquatic Center	204,780	-	-	-	-	-	204,780
Airport	168,510	-	-	-	-	-	168,510
Emergency Management	78,310	-	-	-	-	-	78,310
Library	-	657,295	-	-	-	-	657,295
Volunteer Fire	-	714,885	-	-	-	-	714,885
Water Operations	-	-	-	1,693,490	-	-	1,693,490
Sewerage Treatment Operations	-	-	-	2,443,500	-	-	2,443,500
Solid Waste Operations	-	-	-	2,556,300	-	-	2,556,300
Tax Increment Financing	-	-	-	-	24,500	-	24,500
Debt Service - principal	-	-	-	1,208,300	2,633,700	510,000	4,352,000
Debt Service - interest	9,500	-	-	706,560	976,800	180,000	1,872,860
Capital Outlay	91,330	38,500	7,687,055	1,522,750	7,500	-	9,347,135
TOTAL EXPENDITURES	9,850,410	1,410,680	7,787,055	10,130,900	3,642,500	690,000	33,511,545
REVENUES OVER (UNDER) EXPENDITURES	1,213,360	(979,680)	(930,505)	(2,858,525)	(3,252,500)	-	(6,807,850)
OTHER FINANCING SOURCES (USES)							
Sale of capital assets	-	-	15,000	-	-	-	15,000
Transfers in	1,522,900	976,720	400,000	-	3,320,700	-	6,220,320
Transfers out	(2,734,620)	-	(3,485,700)	-	-	-	(6,220,320)
TOTAL OTHER FINANCING SOURCES (USES)	(1,211,720)	976,720	(3,070,700)	-	3,320,700	-	15,000
NET CHANGE IN FUND BALANCE/NET POSITION	1,640	(2,960)	(4,001,205)	(2,858,525)	68,200	-	(6,792,850)
FUND BALANCES, OCTOBER 1:							
General Fund	4,327,100	-	-	-	-	-	4,327,100
Library Fund	-	143,620	-	-	-	-	143,620
Volunteer Fire Fund	-	1,384,540	-	-	-	-	1,384,540
Storm Water Fund	-	-	3,481,580	-	-	-	3,481,580
Vehicle & Equipment Replacement Fund	-	-	665,280	-	-	-	665,280
Capital Improvements Sales Tax Fund	-	-	5,348,370	-	-	-	5,348,370
Transportation Sales Tax Fund	-	-	2,643,250	-	-	-	2,643,250
COPS Fund	-	-	-	-	2,389,390	-	2,389,390
Downtown TIF RPA-1 Fund	-	-	-	-	575,450	-	575,450
Rhine River TIF RPA-2 Fund	-	-	-	-	110	-	110
Water Fund	-	-	-	4,923,180	-	-	4,923,180
Sewage Treatment Fund	-	-	-	10,565,480	-	-	10,565,480
Solid Waste Fund	-	-	-	2,355,290	-	-	2,355,290
Adjustments for:							
Capital Outlay	-	-	-	1,522,750	-	-	1,522,750
Debt Service-Principal	-	-	-	1,208,300	-	-	1,208,300
Invested in capital assets, net of related debt							
Water	-	-	-	(4,000,370)	-	-	(4,000,370)
Sewage Treatment Fund	-	-	-	(10,133,430)	-	-	(10,133,430)
Solid Waste Fund	-	-	-	2,341,420	-	-	2,341,420
PROJECTED FUND BALANCES/NET POSITION, SEPTEMBER 30, 2019	$ 4,328,740	$ 1,525,200	$ 8,137,275	$ 5,924,095	$ 3,033,150	$ -	$ 22,948,460
Less: Funding Requirements							
15% Fund Balance, reserved for operations	(1,462,400)	(205,800)	-	-	-	-	(1,668,200)
25% Fund Balance, reserved for operations	-	-	-	(1,215,800)	-	-	(1,215,800)
PROJECTED UNRESERVED FUND BALANCES/NET POSITION, SEPTEMBER 30, 2019	$ 2,866,340	$ 1,319,400	$ 8,137,275	$ 4,708,295	$ 3,033,150	$ -	$ 20,064,460

CITY OF WASHINGTON, MISSOURI
COMBINED FUNDS
CHANGES IN FUND BALANCES/NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	General	Special Revenue	Capital Project Funds	Enterprise Funds	Debt Service Funds	Agency Funds	2019 TOTALS
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 4,327,100	$ 1,528,160	$ 12,138,480	$ 8,782,620	$ 2,964,950	$ -	$ 29,741,310
Projected Revenues	11,063,770	431,000	6,871,550	7,272,375	390,000	690,000	26,718,695
Transfers In	1,522,900	976,720	400,000	-	3,320,700	-	6,220,320
TOTAL REVENUES	12,586,670	1,407,720	7,271,550	7,272,375	3,710,700	690,000	32,939,015
Projected Expenditures/Expenses	9,850,410	1,410,680	7,787,055	10,130,900	3,642,500	690,000	33,511,545
Transfers Out	2,734,620	-	3,485,700	-	-	-	6,220,320
TOTAL EXPENDITURES /EXPENSES	12,585,030	1,410,680	11,272,755	10,130,900	3,642,500	690,000	39,731,865
PROJECTED FUND BALANCES, September 30, 2018	$ 4,328,740	$ 1,525,200	$ 8,137,275	$ 5,924,095	$ 3,033,150	$ -	$ 22,948,460
Dedicated Reserves:							
15% Fund Balance, commited for operations	(1,462,400)	(205,800)	-	-	-	-	(1,668,200)
25% Fund Balance, commited for operations	-	-	-	(1,215,800)	-	-	(1,215,800)
PROJECTED UNRESERVED FUND BALANCES, September	$ 2,866,340	$ 1,319,400	$ 8,137,275	$ 4,708,295	$ 3,033,150	$ -	$ 20,064,460

	2018 Projected Ending Fund Balance/Net	2019 Projected Ending Fund Balance/Net Position	Change in Fund Balance/Net Position	% Change
General Fund	$ 4,327,100	$ 4,328,740	$ 1,640	0.04%
Stormwater Improvement Fund	3,481,580	3,142,580	(339,000)	-9.74%
Vehicle & Equipment Replacement Fund	665,280	70,325	(594,955)	-89.43%
Capital Improvement Sales Tax Fund	5,348,370	3,350,530	(1,997,840)	-37.35%
Transportation Sales Tax Fund	2,643,250	1,573,840	(1,069,410)	-40.46%
Water Fund	1,353,310	615,845	(737,465)	-54.49%
Sewage Treatment Fund	2,129,300	462,690	(1,666,610)	-78.27%
Solid Waste Fund	5,066,710	4,845,560	(221,150)	4.36%
Non-Major Governmental Funds	4,493,110	4,558,350	65,240	1.45%
	$29,508,010	$ 22,948,460	$ (6,559,550)	-303.89%

EXPLANATIONS OF CHANGES > 10%

Vehicle & Equipment Replacement Fund - This fund's proposed fund balance decreased by 89% due to the purchase of 3 new police vehicles, other city vehicles, 2 Dump Trucks, Backhoe, snow plow truck and other miscellaneous equipment budgeted for purchase in 2019.

Capital Improvement Sales Tax Fund - This fund's proposed fund balance decreased by 37% due to the purchase of a Large and Small Bucket Truck, Fire Truck, MoSWIN project and various IT hardware and accounting software budgeted in 2019 at $3.4 million

Transportation Sales Tax Fund - This fund's proposed fund balance decreased by 40% due to various transportation projects budgeted in 2019 at $2.6 million.

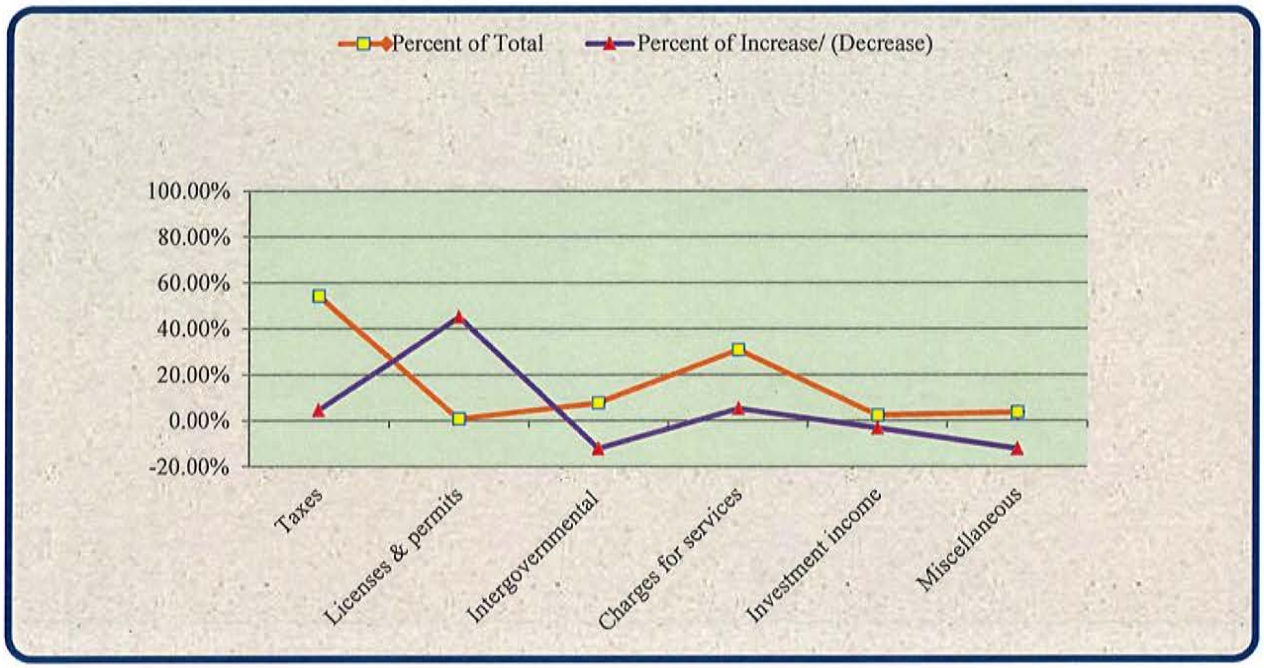
Water - This fund decreased in 2019 due to the fact that painting an existing well painting and refurbishing was budgeted for $210,000 and debt service payments of $353,000 for AMR equipment. In addition, $390,000 is budgeted for annual depreciation.

Sewage Treatment Fund - This fund decreased in 2019 due to the fact that $1.2 million is budgeted every year for annual depreciation expense, annual debt service of $1.6 million for the treatment plant and capital outlay of $700,000 budgeted in 2019.

Note: See Section 4, Five Year Budget by Fund for Fund Balance Projections in total and by fund.

City of Washington
Combined Funds
Revenues

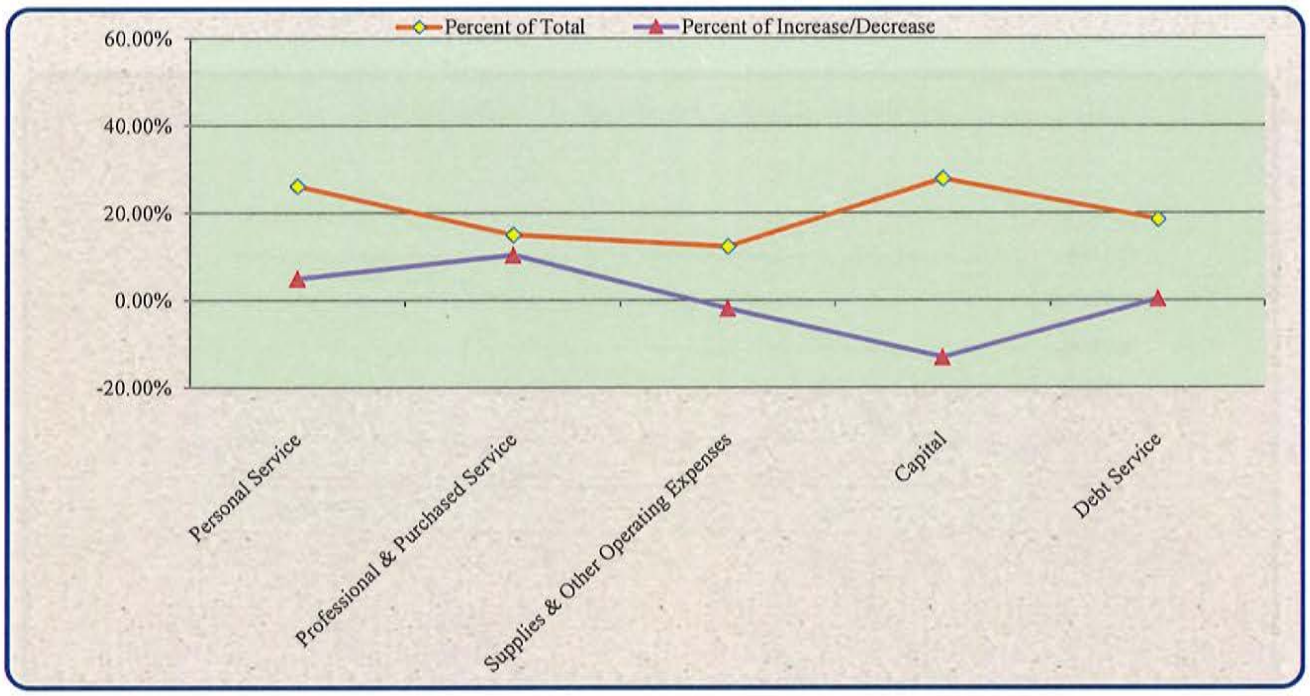
	Actual 2017	Estimated Actual 2018	Amended Budget 2018	Original Budget 2019
Taxes	$13,424,770	$14,514,662	$13,859,750	$14,511,185
Licenses & permits	186,110	270,660	160,550	233,050
Intergovernmental	886,233	1,264,953	2,359,055	2,073,075
Charges for services	8,454,070	8,663,385	7,846,900	8,260,175
Investment income	739,579	892,684	672,450	651,500
Micellaneous	1,154,407	1,034,244	1,109,705	974,710
Total Revenue	**$24,845,169**	**$26,640,588**	**$26,008,410**	**$26,703,695**
Other Financing Sources	$5,339,450	$6,163,871	$6,138,620	$6,235,320



Revenues	Original Budget 2019	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)
Taxes	$14,511,185	54.34%	$651,435	4.70%
Licenses & permits	233,050	0.87%	72,500	45.16%
Intergovernmental	2,073,075	7.76%	(285,980)	-12.12%
Charges for services	8,260,175	30.93%	413,275	5.27%
Investment income	651,500	2.44%	(20,950)	-3.12%
Miscellaneous	974,710	3.65%	(134,995)	-12.16%
Total Revenue	**$26,703,695**	**100.00%**	**$695,285**	**2.67%**
Other Financing Sources	$6,235,320		($96,700)	-1.58%

City of Washington
Combined Funds
Expenditures/Expenses by Class

	Actual 2017	Estimated Actual 2018	Amended Budget 2018	Original Budget 2019
Personal Service	$8,384,474	$8,246,234	$8,366,700	$8,781,800
Professional & Purchased Service	4,819,128	4,011,612	4,556,525	5,031,095
Supplies & Other operating Expenses	4,060,721	2,321,396	4,201,480	4,122,155
Sub-Total	**$17,264,323**	**$14,579,242**	**$17,124,705**	**$17,935,050**
Capital	2,159,290	5,644,333	10,748,630	9,347,135
Debt Service	4,568,406	5,774,974	6,205,660	6,229,360
Total Expenditures/Expenses	**$23,992,019**	**$25,998,549**	**$34,078,995**	**$33,511,545**
Other Financing Uses	$5,208,010	$6,092,345	$6,123,620	$6,220,320

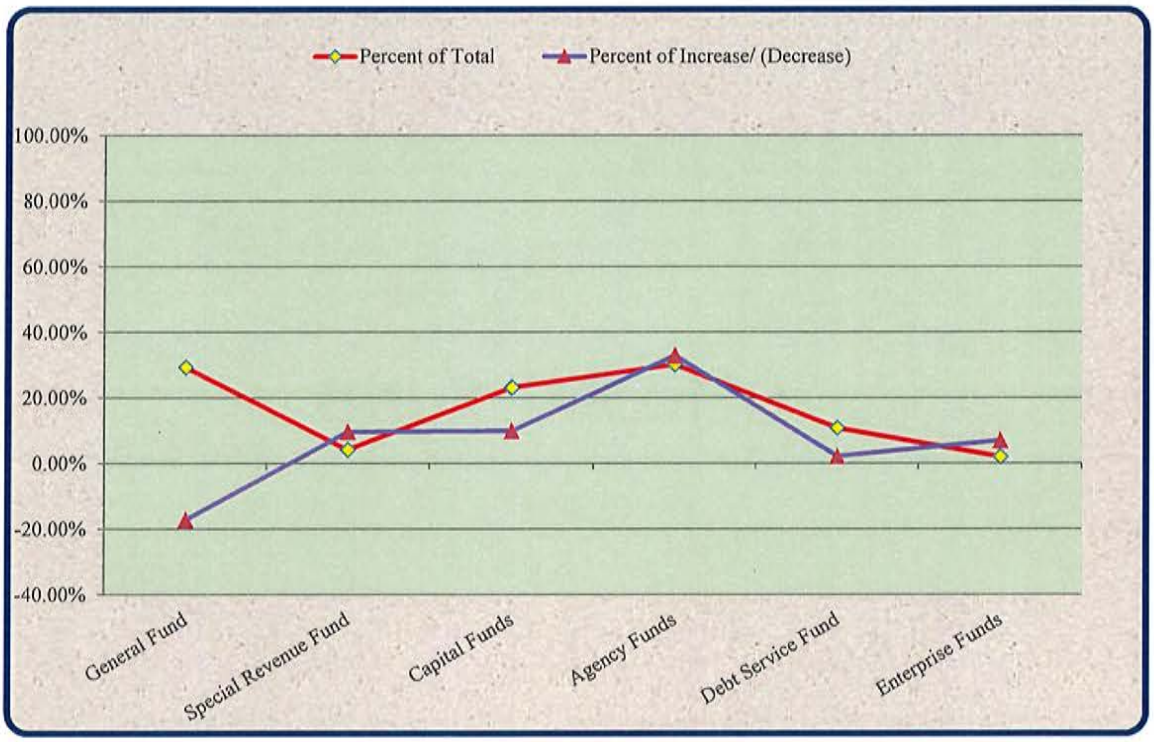


Expenditures/Expenses	Original Budget 2019	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)
Personal Service	$8,781,800	26.21%	$415,100	4.96%
Professional & Purchased Service	5,031,095	15.01%	474,570	10.42%
Supplies & Other Operating Expenses	4,122,155	12.30%	(79,325)	-1.89%
	$17,935,050		**810,345**	**4.73%**
Capital	9,347,135	27.89%	(1,401,495)	-13.04%
Debt Service	6,229,360	18.59%	23,700	0.38%
Total Expenditures/Expenses	**$33,511,545**	**100.00%**	**(567,450)**	**-1.67%**
Other Financing Uses	$6,220,320		($96,700)	-1.58%

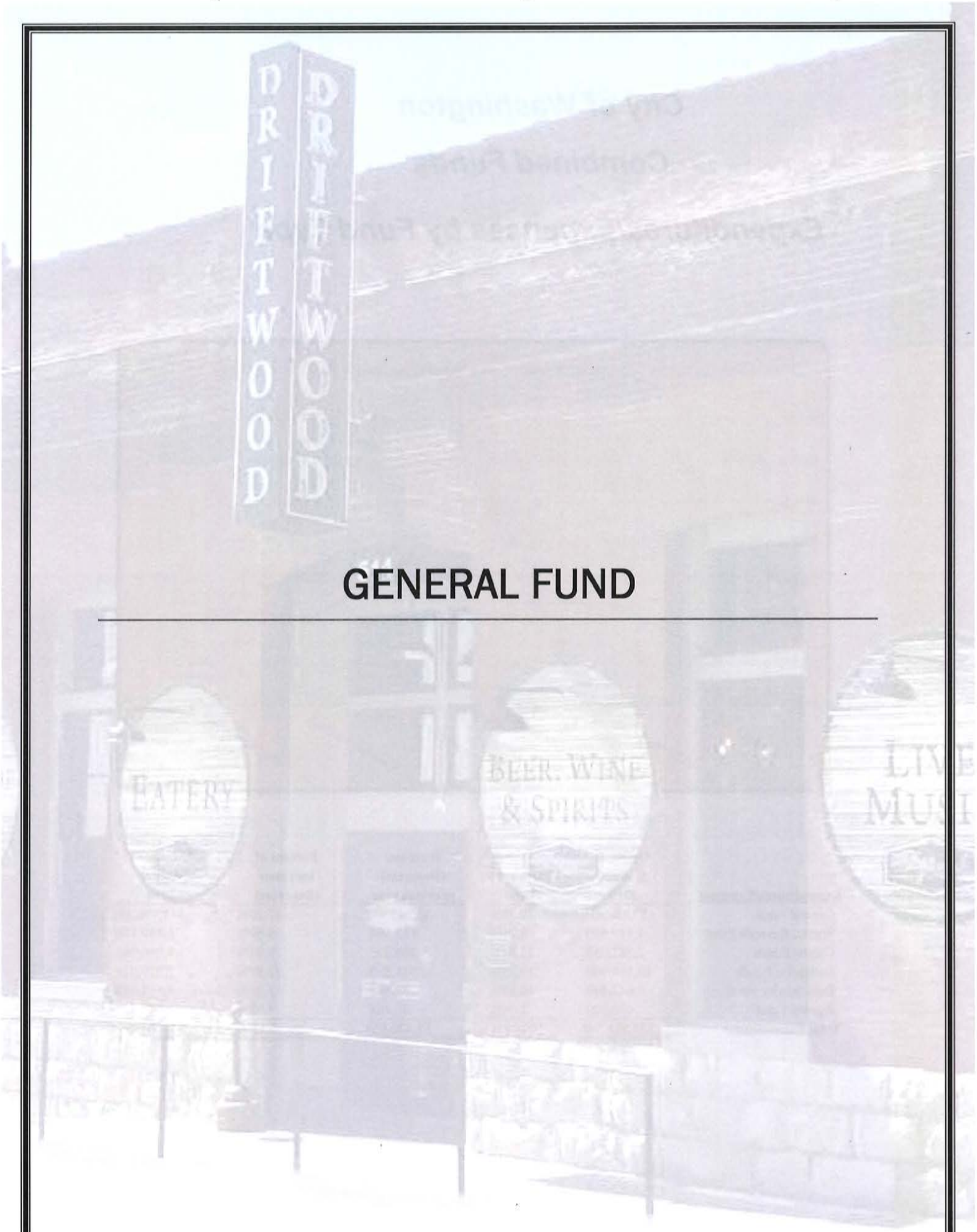
City of Washington

Combined Funds

Expenditures/Expenses by Fund Type



Expenditures/Expenses	Original Budget 2019	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2018
General Fund	$9,850,410	29.39%	-$2,045,942	-17.20%	$11,896,352
Special Revenue Fund	1,410,680	4.21%	123,504	9.59%	1,287,176
Capital Funds	7,787,055	23.24%	706,093	9.97%	7,080,962
Enterprise Funds	10,130,900	30.23%	2,511,890	32.97%	7,619,010
Debt Service Fund	3,642,500	10.87%	79,842	2.24%	3,562,658
Agency Fund	690,000	2.06%	45,264	7.02%	644,736
Total Expenditures	**$33,511,545**	**100.00%**	**$1,420,652**	**5.12%**	**$32,090,894**

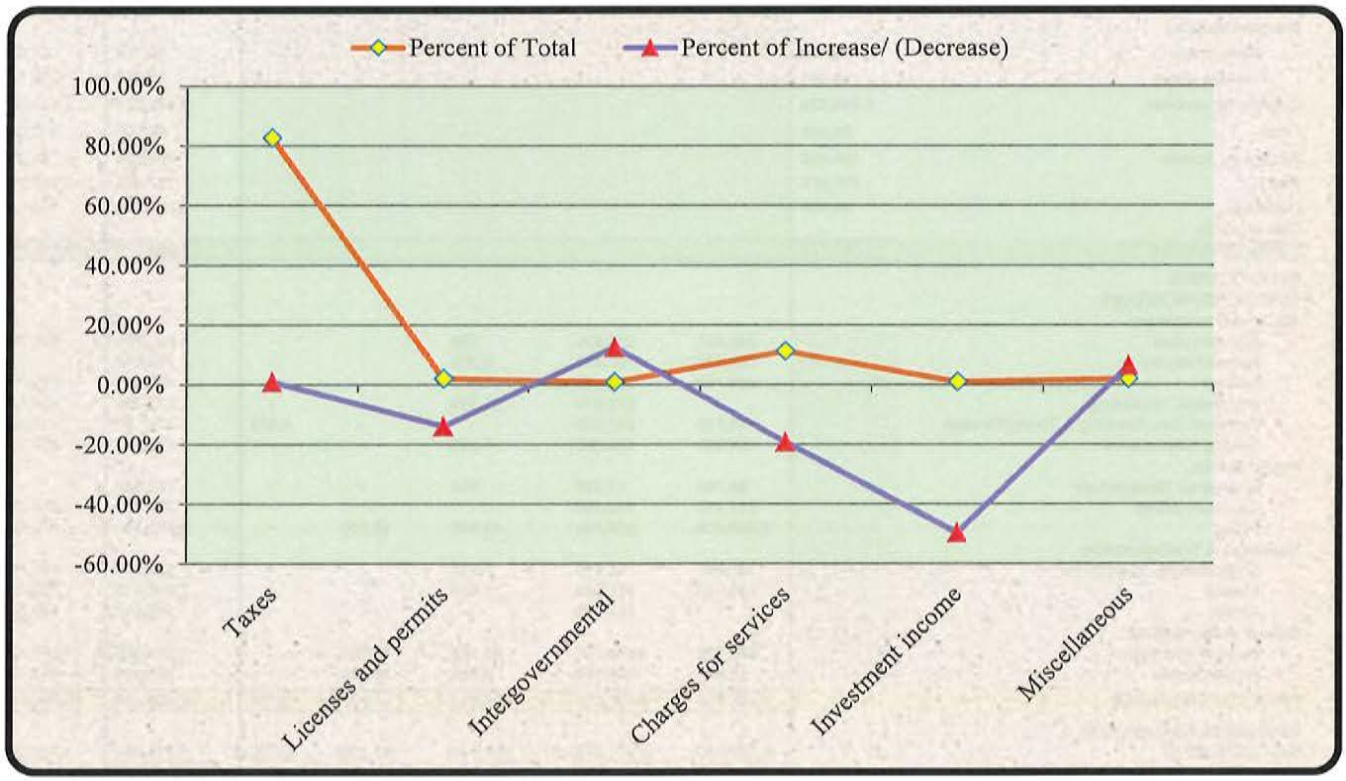


GENERAL FUND

CITY OF WASHINGTON, MISSOURI
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019

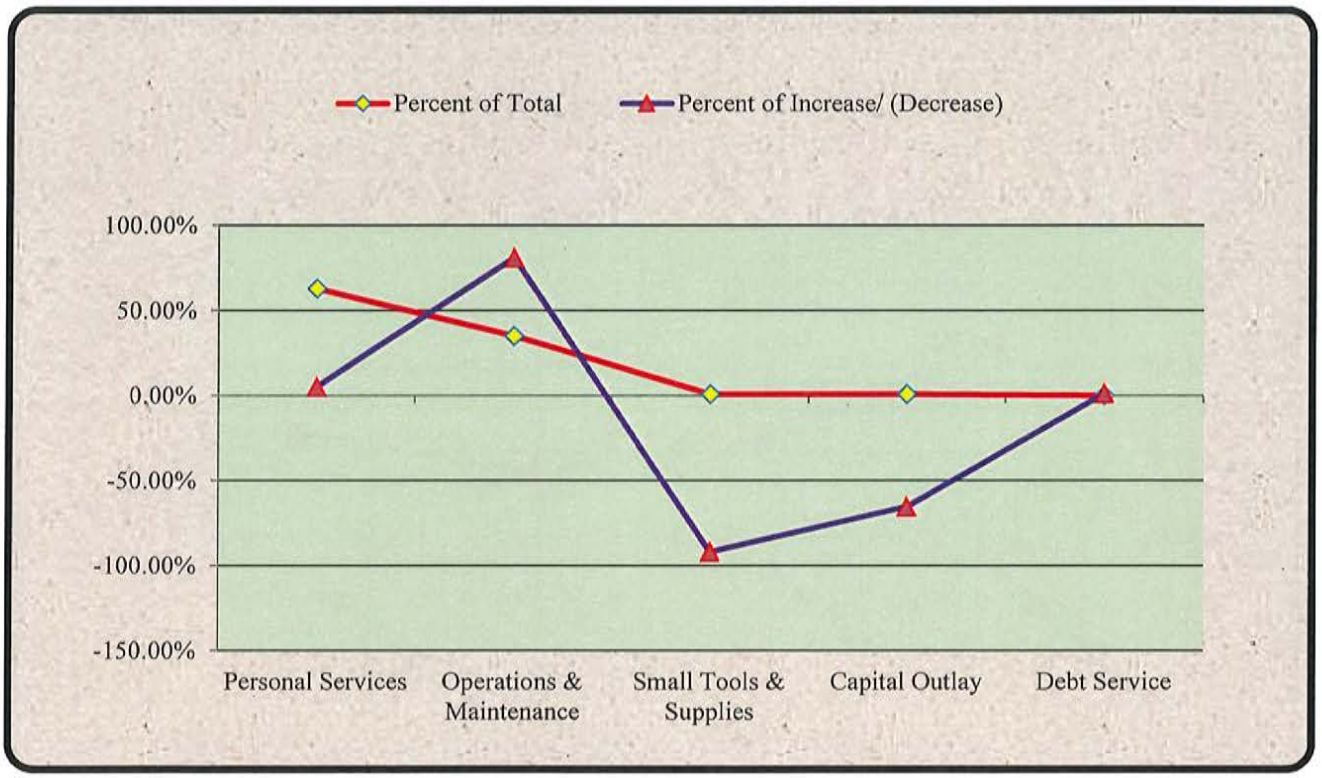
	Revenues	Personal Services	Operations & Maintenance	Small Tools	Capital Outlay	Debt Service	2019 Projected Budget	2018 Final Budget	2018 Estimated Actual
REVENUES									
Taxes									
General property	$ 2,183,210						$ 2,183,210	$ 2,156,885	$ 2,126,518
Sales	4,336,000						4,336,000	4,140,000	4,348,749
Gross receipts	2,381,685						2,381,685	2,342,385	2,524,366
Tourism	180,000						180,000	-	-
Cigarette	62,000						62,000	62,000	60,906
Licenses and permits	233,050						233,050	160,550	270,660
Intergovernmental									
State grants	19,450						19,450	24,605	5,579
Federal grants	83,275						83,275	239,175	85,653
Charges for services	1,254,525						1,254,525	1,121,750	1,551,166
Fines	50,000						50,000	100,000	34,466
Investment income	109,000						109,000	69,000	215,878
Rents	137,475						137,475	115,270	92,511
Donations	34,100						34,100	105,100	80,895
Sale of assets	-						-	-	-
TOTAL REVENUES	11,063,770						11,063,770	10,636,720	11,397,347
EXPENDITURES									
FUNCTIONS/PROGRAMS:									
General Government:									
Administration		345,680	235,830	250	-	-	581,760	776,245	702,959
Human Resources		80,480	27,375	2,200	-	-	110,055	270	346
Finance		433,790	100,425	-	-	-	534,215	543,630	510,520
Information Technology		-	472,930	19,550	-	-	492,480	534,850	354,011
Economic Dev./Planning & Zoning/Tourism		74,730	247,920	-	-	9,500	332,150	131,995	107,647
Building Maintenance		134,950	193,065	4,250	-	-	332,265	227,130	214,805
Public Safety:									
Emergency Management		65,700	11,695	915	-	-	78,310	-	91
Communications		717,210	210,460	-	-	-	927,670	864,840	1,052,577
Police		2,399,910	326,740	14,560	12,000	-	2,753,210	2,572,870	2,623,496
Highways & Transportation:									
Engineering & Inspections		347,840	42,815	1,610	-	-	392,265	450,585	381,029
Streets		689,320	622,090	5,400	-	-	1,316,810	1,286,435	1,410,783
Airport		-	168,510	-	-	-	168,510	170,355	174,794
Culture & Recreation:									
Parks & Recreation		893,520	606,795	46,285	53,000	-	1,599,600	1,800,470	1,563,225
Aquatic Center		16,600	185,190	2,990	26,330	-	231,110	244,335	187,974
TOTAL EXPENDITURES		6,199,730	3,451,840	98,010	91,330	9,500	9,850,410	9,604,010	9,284,257
REVENUES OVER (UNDER) EXPENDITURES		(6,199,730)	(3,451,840)	(98,010)	(91,330)	(9,500)	1,213,360	1,032,710	2,113,090
OTHER FINANCING SOURCES (USES)									
Transfers in									
Intergovernmental transfer							1,522,900	1,474,600	1,581,651
Transfers out:									
Library Fund - subsidy							(325,000)	(325,000)	(225,000)
Volunteer Fire Fund - tax subsidy							(651,720)	(651,720)	(664,495)
COP Fund							(1,357,900)	(1,322,600)	(1,322,600)
Vehicle & Equipment Replacement Fund							(400,000)	(400,000)	(400,000)
TOTAL OTHER FINANCING SOURCES (USES)							(1,211,720)	(1,224,720)	(1,030,444)
NET CHANGE IN FUND BALANCE							1,640	$ (192,010)	$ 1,082,646
FUND BALANCE									
Fund Balance, October 1							4,327,100		
Less: Funding Requirements									
15% Fund Balance, commited for operations							(1,462,400)		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2019							$ 2,866,340		

City of Washington
General Fund Revenue



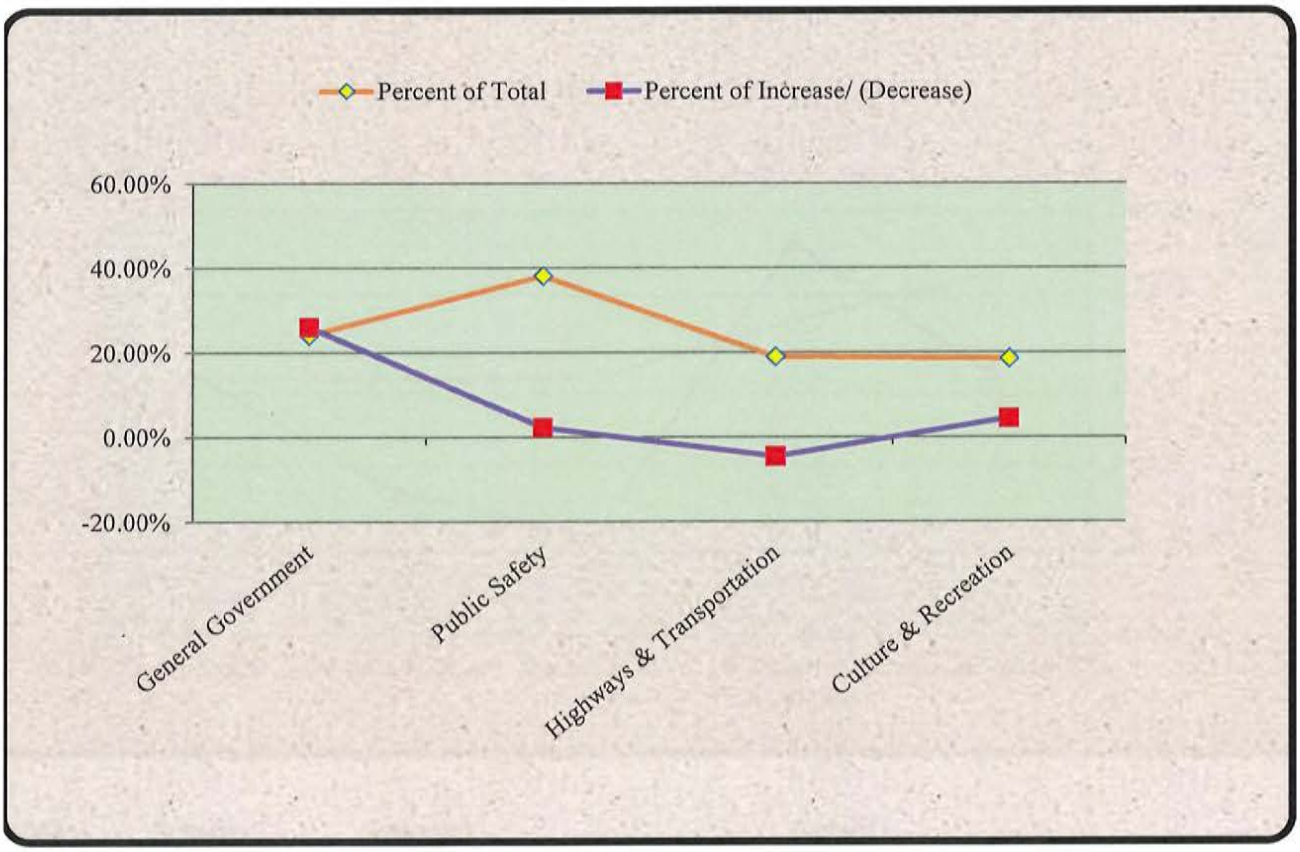
Revenue	Original Budget 2019	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2018
Taxes	$9,142,895	82.64%	$82,357	0.91%	$9,060,538
Licenses and permits	233,050	2.11%	(37,610)	-13.90%	270,660
Intergovernmental	102,725	0.93%	11,493	12.60%	91,232
Charges for services	1,254,525	11.34%	(296,641)	-19.12%	1,551,166
Investment income	109,000	0.99%	(106,878)	-49.51%	215,878
Miscellaneous	221,575	2.00%	13,702	6.59%	207,873
TOTAL REVENUES	$11,063,770	100%	-$333,577	-62.43%	$11,397,347
Other Financing Sources	$1,522,900		-$58,751	-3.71%	$1,581,651

City of Washington General Fund Expenditures by Type



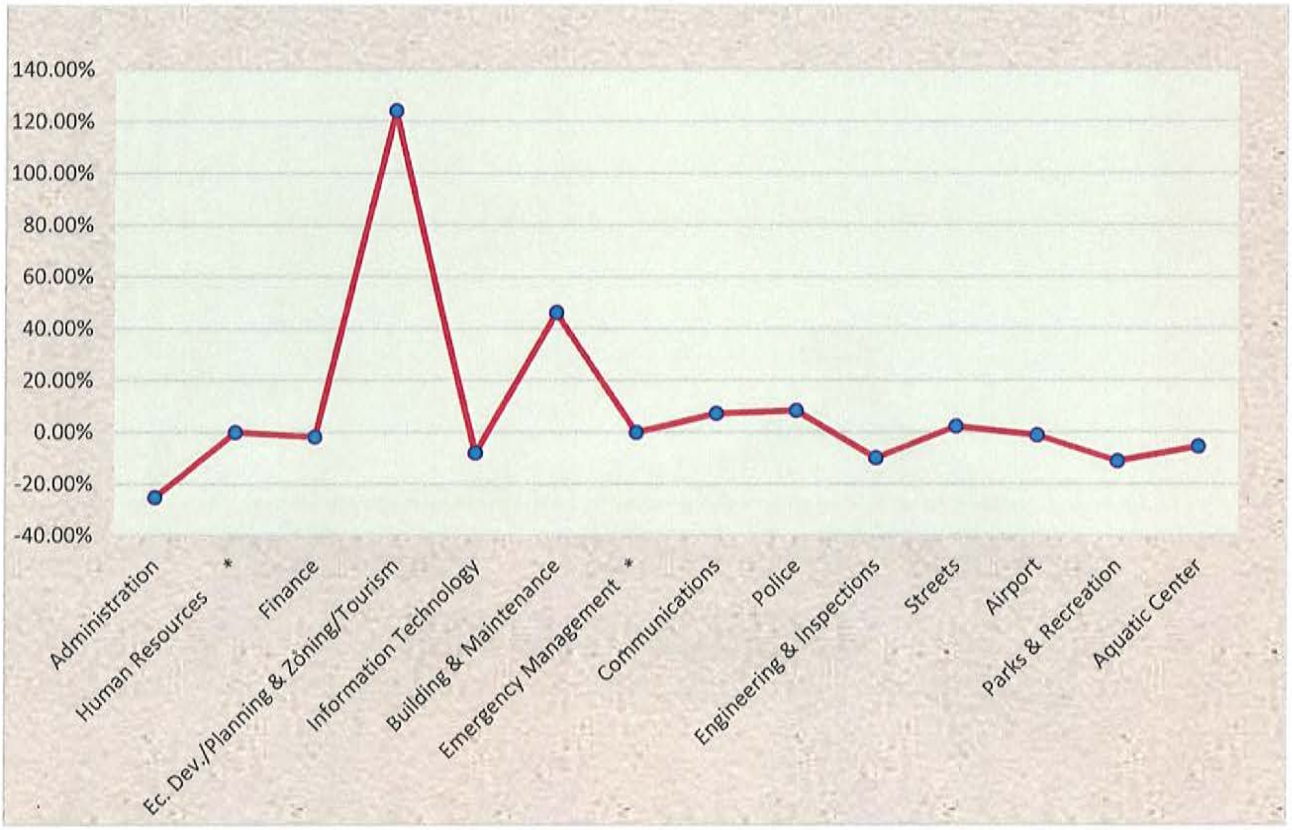
Expenditures	Original Budget 2019	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2018
Personal Services	$6,199,730	62.94%	$304,090	5.16%	$5,895,640
Operations & Maintenance	3,451,840	35.04%	1,545,529	81.07%	1,906,311
Small Tools & Supplies	98,010	0.99%	(1,111,071)	-91.89%	1,209,081
Capital Outlay	91,330	0.93%	(172,518)	-65.39%	263,848
Debt Service	9,500	0.10%	123	1.31%	9,377
TOTAL EXPENDITURES	$9,850,410	100%	$566,153	-69.74%	$9,284,257
Other Financing Uses	$2,734,620		$122,525	4.69%	$2,612,095

City of Washington
General Fund
Expenditures by Function



Function	Original Budget 2019	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2018
General Government	$2,382,925	24.19%	$492,637	26.06%	$1,890,288
Public Safety	3,759,190	38.16%	83,026	2.26%	3,676,164
Highways & Transportation	1,877,585	19.06%	(89,021)	-4.53%	1,966,606
Culture & Recreation	1,830,710	18.59%	79,511	4.54%	1,751,199
TOTAL EXPENDITURES	$9,850,410	100%	$566,153	28.33%	$9,284,257

City of Washington
General Fund
Expenditures by Department
Increase (Decrease) over Prior Year



Department	Original Budget 2019	Amended Budget 2018	Percent of Increase/ (Decrease)	Estimated Actual 2018
Administration	$ 581,760	$ 776,515	-25.08%	$ 702,959
Human Resources *	110,055	-	0.00%	346
Finance	534,215	543,630	-1.73%	510,520
Ec. Dev./Planning & Zoning/Tourism	332,150	148,085	124.30%	107,647
Information Technology	492,480	534,850	-7.92%	354,011
Building & Maintenance	332,265	227,130	46.29%	214,805
Emergency Management *	78,310	-	0.00%	91
Communications	927,670	864,840	7.26%	1,052,577
Police	2,753,210	2,537,880	8.48%	2,623,496
Engineering & Inspections	392,265	435,395	-9.91%	381,029
Streets	1,316,810	1,286,435	2.36%	1,410,783
Airport	168,510	170,405	-1.11%	174,794
Parks & Recreation	1,599,600	1,800,470	-11.16%	1,563,225
Aquatic Center	231,110	244,450	-5.46%	187,974
TOTAL EXPENDITURES	$9,850,410	$9,570,085		$9,284,257

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. Administration is responsible for all human resource and personnel management, safety and property and casualty 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 City Council in formulating and establishing City policies. (Strategic Goal #4)
2. Continue efforts in overseeing efficient use of City assets. (Strategic Goal #1)
3. Provide the best insurance available, within the allotted budget. (Strategic Goal #3)
4. Provide and Promote positive work environment. (Strategic Goal #2)
5. Evaluate and recommend ways to expand City revenues. (Strategic Goal #3)

OBJECTIVES:

1. Monitor and coordinate various capital improvement sales tax projects' progress and approve projects as funding becomes available. (Strategic Goal #1, Objective#2)
2. Provide effective communication to employees. (Strategic Goal #2, Objective#4)
3. Review and evaluate performance measurements annually. (Strategic Goal #4, Objective #1)
4. Promote teamwork approach among all employees. (Strategic Goal #2, Objective #4)

PRIOR YEAR ACCOMPLISHMENTS:

1. Enhance communications with the general public through Social Media websites.
2. Implemented Wellness Incentive.

PERFORMANCE MEASUREMENTS:

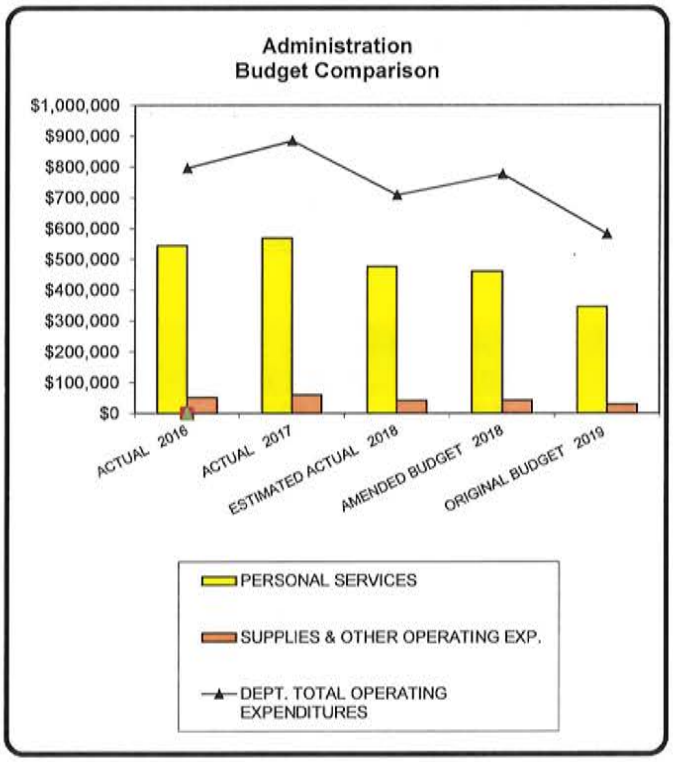
Description	2017	2018	2019 Target
Ordinances Passed	122	132	130
Resolutions	13	15	20
Number of Council Meetings	29	27	27
Number of Citizen Complaints	12	75	50
General Fund Operating Exp/per Capita	732	705	700

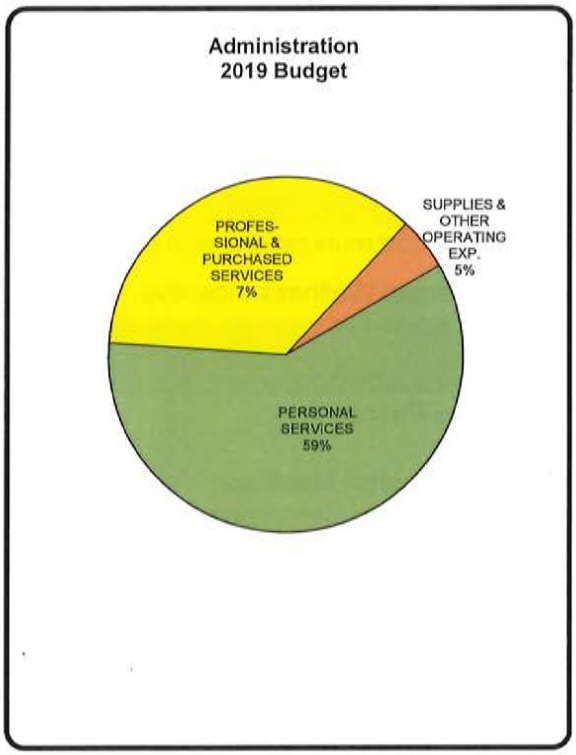
STAFFING/FTE's:

Position	2017	2018	2019
Mayor	0.50	0.50	0.50
City Council Members	9.00	9.00	9.00
City Administrator	1.00	1.00	1.00
City Clerk	0.50	1.00	1.00
Executive Secretary/Deputy City Clerk	1.00	1.00	1.00
Administration Assistant	0.50	0.25	0.25
	12.50	12.75	12.75

DEPARTMENT:	ADMINISTRATION
FUND: 001	DEPT NUMBER: 11

ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	ESTIMATED ACTUAL 2018	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
PERSONAL SERVICES	$544,971	$568,149	$476,111	$460,920	$345,680
PROFESSIONAL & PURCHASED SERVICES	$199,737	$256,958	$191,143	$273,945	$207,930
SUPPLIES & OTHER OPERATING EXP.	$51,145	$59,414	$40,849	$41,650	$28,150
DEPT. TOTAL OPERATING EXPENDITURES	$795,853	$884,521	$708,103	$776,515	$581,760
DEBT SERVICE	$0	$0	$0	$0	$0
CAPITAL	$100	$19,300	$27,013	$20,000	$0
TOTAL BUDGET FOR ADMINISTRATION	$795,953	$903,821	$735,116	$796,515	$581,760





DEPARTMENT:	ADMINISTRATION/HUMAN RESOURCES
FUND: 001	DEPT NUMBER: 11-115

PURPOSE:

Human Resources is responsible for all personnel and employee service programs including recruitment and hiring, performance management, labor relations, employee benefit programs, payroll, training and development, safety, and workers compensation.

GOALS:

1. Practice good risk management through the Safety Program established. (Strategic Goal #2)
2. Provide and Promote positive work environment. (Strategic Goal #2)

OBJECTIVES:

1. Provide effective communication to employees. (Strategic Goal #2, Objective#4)
2. Maintain the high level of safety training that the City experienced with its prior insurance carrier. (Strategic Goal # 2, Objective #2)
3. Provide and promote safety procedures. (Strategic Goal #2, Objective #1)
4. Review and evaluate performance measurements annually. (Strategic Goal #4, Objective #1)
5. Promote teamwork approach among all employees. (Strategic Goal #2, Objective #4)

PRIOR YEAR ACCOMPLISHMENTS:

1. Enhance communications by creating a shared folder of HR related forms.
2. Improved our external customer service by adding our Employment Application online to our website.

PERFORMANCE MEASUREMENTS:

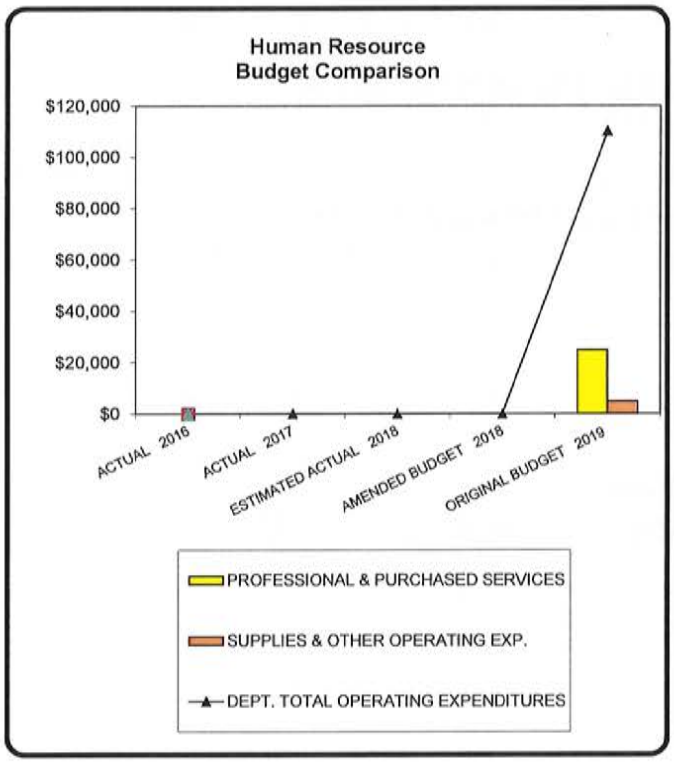
Description	2017	2018	2019 Target
New Hire Orientations - Perm. FT/PT	22/5	18/1	10
New Hire Orientations - Seasonal	10	45	43
Employee Terminations - Perm FT/PT	20/0	20/2	2
Employee Terminations - Seasonal	21	46	48
Number of Employee Meeting/Training	1	2	3

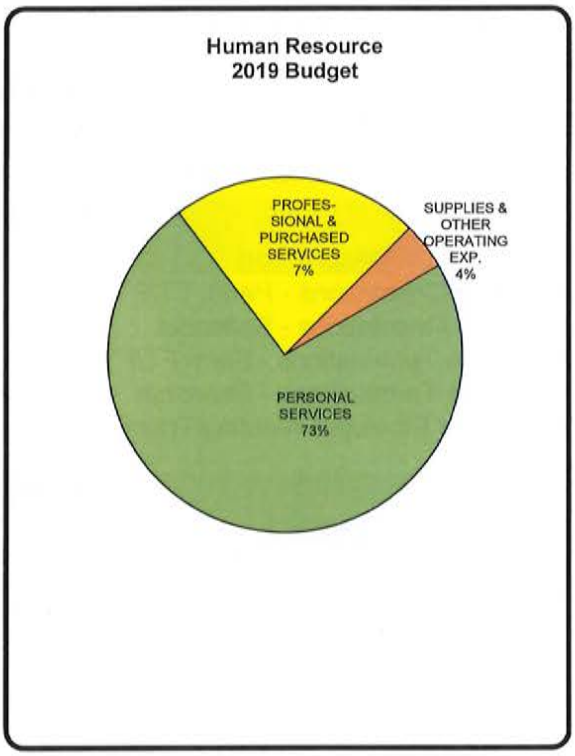
STAFFING/FTE's:

Position	2017	2018	2019
Human Resource Generalist	0.50	1.00	1.00
Administrative Assistant	0.25	0.25	0.25
	0.75	1.25	1.25

DEPARTMENT:	ADMINISTRATION/HUMAN RESOURCE
FUND: 001	DEPT NUMBER: 11-115

ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	ESTIMATED ACTUAL 2018	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
PERSONAL SERVICES	$0	$0	$0	$0	$80,480
PROFESSIONAL & PURCHASED SERVICES	$0	$0	$47	$0	$24,850
SUPPLIES & OTHER OPERATING EXP.	$0	$0	$0	$0	$4,725
DEPT. TOTAL OPERATING EXPENDITURES	$0	$0	$47	$0	$110,055
DEBT SERVICE	$0	$0	$0	$0	$0
CAPITAL	$0	$0	$0	$0	$0
TOTAL BUDGET FOR ADMINISTRATION	$0	$0	$47	$0	$110,055





DEPARTMENT:	COMMUNICATIONS
FUND: 001	DEPT NUMBER: 13

PURPOSE:

Provide dispatch services for police, fire, 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. (Strategic Goal #5)
2. Improve community involvment with Mass Warning system (Code RED). (Sttategic Goal #5)
3. Continue to provide quality emergency services through education and training. (Strategic Goal #6)

OBJECTIVES:

1. Improve radio infrastructure and interoperability with addition of MOSWIN. (Strategic Goal #1, Objective #3)
2. Review and evaluate performance measurements annually. (Strategic Goal #5, Objective#4)

PRIOR YEAR ACCOMPLISHMENTS:

1. Improve radio infrastructure.
2. Successful ISO Evaluation.

PERFORMANCE MEASUREMENTS:

	2017	2018	2019 Target
Police			
Incident Reports	3,456	2,505	2,981
Citations Issued	798	254	526
No-Report	7,992	5,036	6,514
Unfounded	346	209	278
Written/Verbal Warning	4,363	2,213	3,288
Gone On Arrival	450	535	493
End Call	19,520	15,824	17,672
Total # Police	**36,925**	**26,576**	**31,752**
Fire			
Fires, Explosions	66	80	73
Rescue	166	208	187
Hazardous Conditions	84	96	90
Service Calls	50	51	51
Good Intent Calls	90	76	83
False Calls	95	148	122
Other	16	19	18
Total # Fire Calls	**567**	**678**	**624**

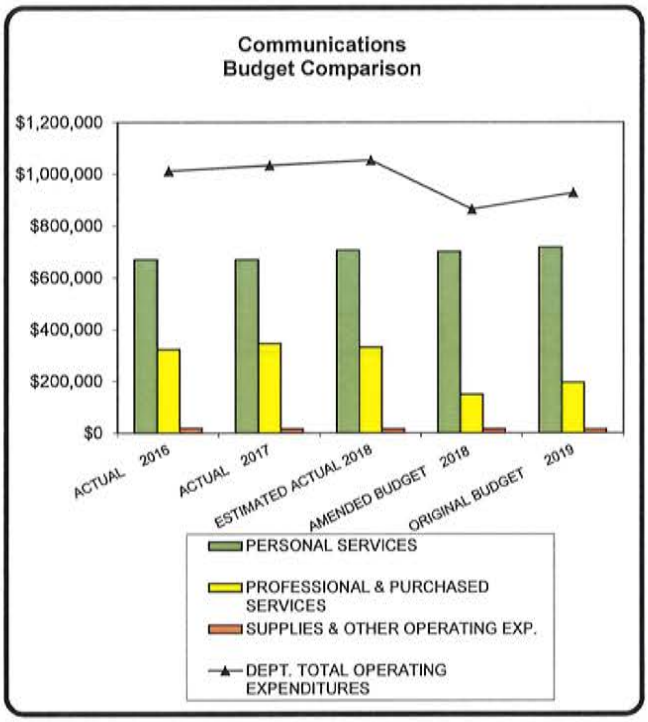
DEPARTMENT:	COMMUNICATIONS
FUND: 001	DEPT NUMBER: 13

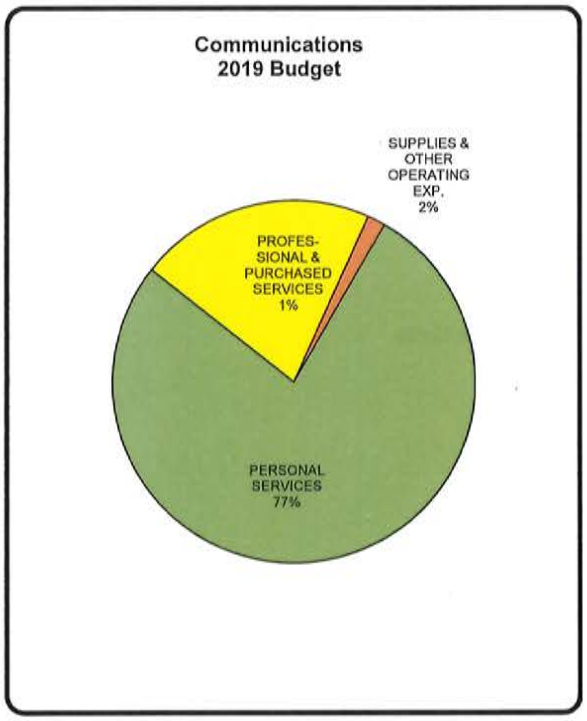
PERFORMANCE MEASUREMENTS CONTINUED:

911	2017	2018	2019 Target
911 Transfers	757	1,527	1,265
911 Open Lines	1,065	520	761
911 Hang ups	479	421	628
911 Calls Received	5,253	3,936	4,516
Total 911 Calls Handled	**7,659**	**6,110**	**7,221**
Total Calls Handled	**15,213**	**12,514**	**14,391**
Average City Cost Per Call	$56.93	$71.39	$62.08

	STAFFING/FTE's		
Position	**2017**	**2018**	**2019**
Communication Director	1.00	1.00	1.00
Lead Dispatcher	1.00	1.00	1.00
Dispatcher II	7.00	4.00	4.00
Dispatch I	0.00	1.00	4.00
Dispatch Trainee	0.00	2.00	1.00
	9.00	9.00	11.00

ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	ESTIMATED ACTUAL 2018	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
PERSONAL SERVICES	$670,885	$670,931	$706,163	$701,360	$717,210
PROFESSIONAL & PURCHASED SERVICES	$323,446	$346,841	$332,384	$148,460	$195,640
SUPPLIES & OTHER OPERATING EXP.	$17,588	$15,655	$15,196	$15,020	$14,820
DEPT. TOTAL OPERATING EXPENDITURES	$1,011,919	$1,033,427	$1,053,743	$864,840	$927,670
CAPITAL	$0	$0	$0	$0	$0
TOTAL BUDGET FOR COMMUNICATIONS	**$1,011,919**	**$1,033,427**	**$1,053,743**	**$864,840**	**$927,670**





DEPARTMENT:	POLICE
FUND: 001	DEPT NUMBER: 14

PURPOSE:

Our mission, collectively as a department and as individual officers, is to provide an exemplary level of service and protection to the residents and businesses of the City of Washington and to all those who may visit, work in, or travel through our community.

We will serve the community through professional conduct at all times and through the enforcement of criminal and traffic laws without prejudice or bias, with respect for the rights of all people, to assure a safe and secure environment for all.

GOALS:

1. Continue to improve service and relationships with our citizens by instilling in our officers a helpful and service-oriented mind set so officers will work to see themselves as protectors of the community. (Strategic Goal #1 #2 and #5)
2. To look at ways to reduce the number of traffic accidents within our city. (Strategic Goal #6)
3. To Continue to provide quality police service to the schools, educate and mitigate drug and alcohol issues, privide a safe learning environment and safety planning for critical incidents. (Strategic Goal #5 and #6)
4. To ensure and improve officer safety through training and purchase of state of the art equipment. (Strategic Goal #1 and #2)
5. Address critical needs related to safety, social issues and crime trends within the Community. (Strategic Goal #1 and #6)
6. Ensure the Department has the resources and plans needed to effectively and efficiently provide for the safety of the Community. (Strategic Goal #1, #3, #5 and #6)

OBJECTIVES:

1. Continue to maintain and initiate new Community Policing service projects; Coffee With A Cop, Cookies With A Cop, (Pre-schools), Bicycle Rodeo, business walk-throughs and contact with business owners by officers, visiting various Coffee Groups regularly, road side assistance and more. (Strategic Goal #5 and #6, Objective #3)
2. Continue to apply for Missouri Department of Transportation Division of Highway Safety Grants fro traffic enforcement and driver's education. In addition, conduct traffic studies and do directed enforcement in areas of concern. (Strategic Goal #6, Objective #1)
3. Continue to maintain School Resource Officers to work in the Washington School District assisting school staff in safety and crime problems within the school. To provide patrol presence in the schools and positive interaction with students. Conduct DARE training in the grade schools and assist in the grade schools as needed. To increase rapport and further relationships with private schools in the city. (Strategic Goal #1, #5, #6 and #9, Objective #2 and 3)
4. Complete construction of the City owned Firearms Range, Redesign the Booking Room, regular Patrol Vehicle Fleet rotation and BVP Vest rotation. Replace worn duty gear with new, improved gear. (Strategic Goal #1 and #2 Objective #1)
5. Maintain a list of qualified instructors within the Department to save on outside training and provide opportunities for officers in specialized areas. (Strategic Goal #2, #3 and #4, Objective #2)
6. Maintian contact with Eastern Law Enforcement Academy to provide an extensive list of available POST training at a low cost. (Strategic Goal #2, #3 and #4, Objective #2)
7. Provide and promote a positive work environment for employees; employee recognition and awards, scheduling to prioritize family time, provide needed equipment and training to futher knowledge and competency in their job. (Strategic Goal #2, Objective #3)
8. Provide a safe and secure environment for citizens; proactive enforcement, directed patrol in high crime areas, public education on criminal activites and work with other agencies to investigate and prosecute major cases. (Strategic Goals #1, #5, #6 and #7, Objective #2)

PRIOR YEAR ACCOMPLISHMENTS:

1. Trained all officers 24 CEUs hours required to maintian POST certification. Additional hours of training also provided in other areas.
2. Purchased two (2) new, fully equipped police patrol vehicles to maintain fleet.
3. The Police Department secured several traffic grants and two police equipment grants; BPV and flashlights.
4. Department brought up to full manpower after a year and a half of being short on patrol officers.
5. Held several events/interactions with citizens to promote relationships with the City, department and officers.
6. Constructed Firearms Shooting Range with assistance from other city departments.

PERFORMANCE MEASUREMENTS:

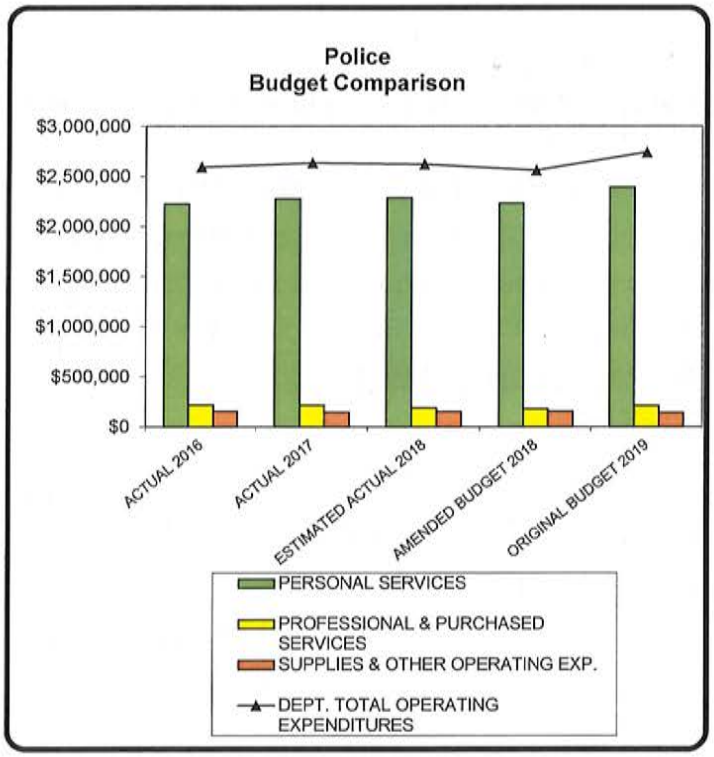
	2017	2018	2019 Target
Assault Related Crimes	81	88	90
Arson Related Crimes	-	-	-
Rape	5	2	3
Robbery	2	-	-
Burglary	39	18	15
Shoplifting	97	98	110
Larceny	416	338	400
Attempt Stealing	-	-	-
Possess/Receive Stolen Property	-	-	-
Stolen Vehicles	46	38	35
Recovered Vehicles	-	23	20
Vehicle Tampering	-	-	-
Domestic Violence Crimes	168	138	145
Other Criminal Offenses	1,383	1,092	1,200
Other Offenses	235	420	450
Traffic	10,741	8,375	9,000
Special Detail	17,889	15,475	16,000
Explorer Program Activities	38	5	8
School Resource	781	1,000	1,150
Dare	98	123	140
Total Calls	**32,019**	**27,233**	**28,766**
Total Reports Filed	**3,104**	**3,104**	**3,100**

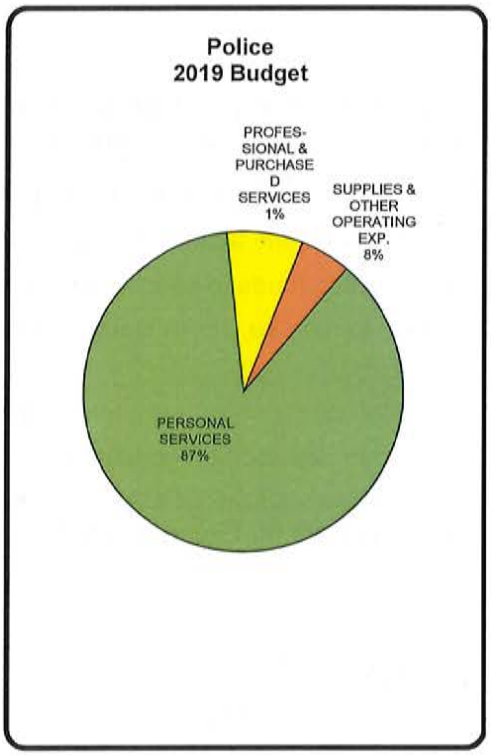
STAFFING/FTE's:

Position	2017	2018	2019
Police of Chief	1.00	1.00	1.00
Captain	1.00	1.00	1.00
Lieutenant	4.00	2.00	2.00
Sergeant	3.00	5.00	5.00
Police Detective	2.00	3.00	3.00
Patrol Officer II	13.00	12.00	9.00
Patrol Officer I	2.00	4.00	9.00
Office Supervisor	0.75	1.00	1.00
Secretary	2.00	2.00	2.00
	28.75	31.00	33.00

DEPARTMENT:	POLICE
FUND: 001	DEPT NUMBER: 14

ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	ESTIMATED ACTUAL 2018	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
PERSONAL SERVICES	$2,224,766	$2,275,396	$2,283,876	$2,230,390	$2,389,610
PROFESSIONAL & PURCHASED SERVICES	$216,587	$215,002	$187,295	$176,895	$210,090
SUPPLIES & OTHER OPERATING EXP.	$151,629	$143,656	$150,464	$153,585	$141,510
DEPT. TOTAL OPERATING EXPENDITURES	$2,592,982	$2,634,054	$2,621,635	$2,560,870	$2,741,210
CAPITAL	$0	$0	$13,146	$12,000	$12,000
DEBT SERVICE	$0	$0	$0	$0	$0
TOTAL BUDGET FOR POLICE	$2,592,982	$2,634,054	$2,634,781	$2,572,870	$2,753,210





DEPARTMENT:	FINANCE
FUND: 001	DEPT NUMBER: 15

PURPOSE:

The Finance Department accounts for and reports the various sources and uses of all City funds as required by Government Auditing Standards and U.S. generally accepted accounting standards. It 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 and plans and prepares for the City's annual audit. It is responsible for financial policy implementation and compliance to insure and promote sound internal control structure.

GOALS:

1. Comply with current and new Government Accounting Standards Board (GASB) statements regarding financial reporting. (Strategic Goal #4)
2. Provide citizens with quality and efficient customer service. (Strategic Goal #5)
3. Provide safeguarding of assets by maintaining an adequate internal control structure and separation of duties. (Strategic Goal #4)
4. Maximize investment income and monitor adequate cash flows. (Strategic Goal #3)

OBJECTIVES:

1. Research and analyze GFOA comments and incorporate applicable improvements into future budgets and financial statements. (Strategic Goal #4, Objective #3)
2. Review and evaluate performance measurements annually. (Strategic Goal #5, Objective #4)
3. Update all financial polices and create one manual for City Council approval. (Strategic Goal #4, Objective #2)
4. Invest excess funds in short-term to 2 year term investments. (Strategic Goal #3, Objective #3)
5. Continue to receive GFOA Budget and CAFR awards. (Strategic Goal #5, Objective #5)

PRIOR YEAR ACCOMPLISHMENTS:

1. Accounting policy and procedures manual is complete.
2. Received an unmodified opinion on the audited 2017 CAFR.
4. Received awards from GFOA for: Distinguished Budget Award (9 consecutive years) and the Certificate of Achievement for Excellence in Financial Reporting Award (9 consecutive years).

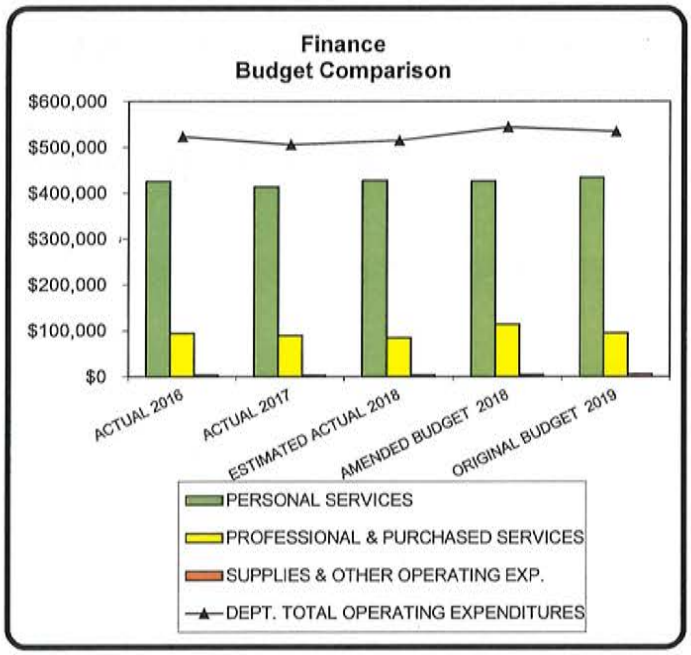
PERFORMANCE MEASUREMENTS

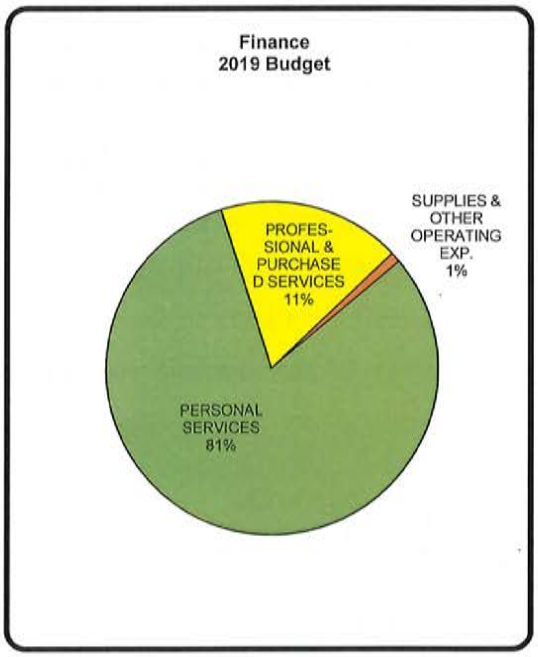
	2017	2018	2019 Target
Accounts Payable Processed	9,012	9,391	9,500
Average Processing Cost per A/P Invoice	$ 16.09	$ 15.97	$ 16.32
Accounts Receivable Processed	2,249	2,522	2,650
Average Processing Cost per A/R Invoice	$ 33.35	$ 30.53	$ 29.81
Business Licenses Issued	1,113	1,150	1,214
Average Staff Cost per License Issued	$ 21.11	$ 21.74	$ 22.24
Water Bills Issued	77,188	78,200	79,288
Average Cost to Issue Utility Bill	$ 2.85	$ 2.88	$ 2.90
Average Monthly Utility Bill	$ 61.83	$ 62.00	$ 65.00
Utility Receipt Entry Cost	$ 1.08	$ 1.09	$ 1.11
Tax Bills Assessed	13,800	13,916	13,954
Tax Collection Rates - RE & PP	93.80%	94.00%	95.00%
Bond Rating-Standard & Poor's	A+	A+	A+
Debt Service per Capita	$3,674.25	$3,429.90	$3,190.11
Customer Complaints	20	10	5

DEPARTMENT:	FINANCE
FUND: 001	DEPT NUMBER: 15

Position	STAFFING/FTE's: 2017	2018	2019
Finance Director	1.00	1.00	1.00
Finance Assistant	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
Account Specialist II (Utility Billing)	1.00	1.00	1.00
Account Specialist I (Special Accounts)	1.00	1.00	1.00
Cashier	1.50	1.50	1.50
Total FTE's	7.50	7.50	7.50

ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	ESTIMATED ACTUAL 2018	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
PERSONAL SERVICES	$424,933	$413,363	$427,190	$425,660	$433,790
PROFESSIONAL & PURCHASED SERVICES	$93,861	$89,502	$84,555	$113,670	$95,100
SUPPLIES & OTHER OPERATING EXP.	$3,831	$2,515	$3,161	$4,300	$5,325
DEPT. TOTAL OPERATING EXPENDITURES	$522,625	$505,380	$514,906	$543,630	$534,215
CAPITAL	$0	$0	$0	$0	$0
TOTAL BUDGET FOR FINANCE	$522,625	$505,380	$514,906	$543,630	$534,215





DEPARTMENT:	ECONOMIC DEVELOPMENT, TOURISM, PLANNING & ZONING
FUND: 001	DEPT NUMBER: 16

PURPOSE:

The Community and Economic Development department 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. Begin/Continue an aggressive business retention and expansion program. (Stragetic Goal #8)
2. Identify future land for industrial development purposes. (Strategic Goal #8)
3. Continue collaboration with Missouri Partnership and St. Louis Regional Chamber to market community to new industries. (Startegic Goal #8)
4. Maintain Certified Work Ready Community Status through National Career Readiness Certificate Program. (Strategic Goal #5)
5. Target industry clusters for best available future job growth. (Strategic Goal #8)
6. Continue to market quality of life in promotional materials to site selectors, industries and future workforce. (Strategic Goal #8)
7. Collaborate with East Central College, Four Rivers Career Center and Chamber of Commerce to identify job opportunities with existing employers. (Strategic Goal #8)
8. Continue to improve Washington Regional Airport. (Strategic Goal #1)
9. Expand Highway 47 to four lanes south to Union and St. Clair. (Startegic Goal #1)

OBJECTIVES:

1. Continue marketing regional area with local educational institutions, the St. Louis Regional Community & Growth Association and the Missouri Partnership. (Strategic Goal #8, Objective #1)
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. (Strategic Goal #8, Objective #3)

PRIOR YEAR ACCOMPLISHMENTS:

1. Assisted several local manufacturers in expansion efforts.
2. Approved a new TIF and continued redevelopment of Downtown.

PERFORMANCE MEASUREMENTS:

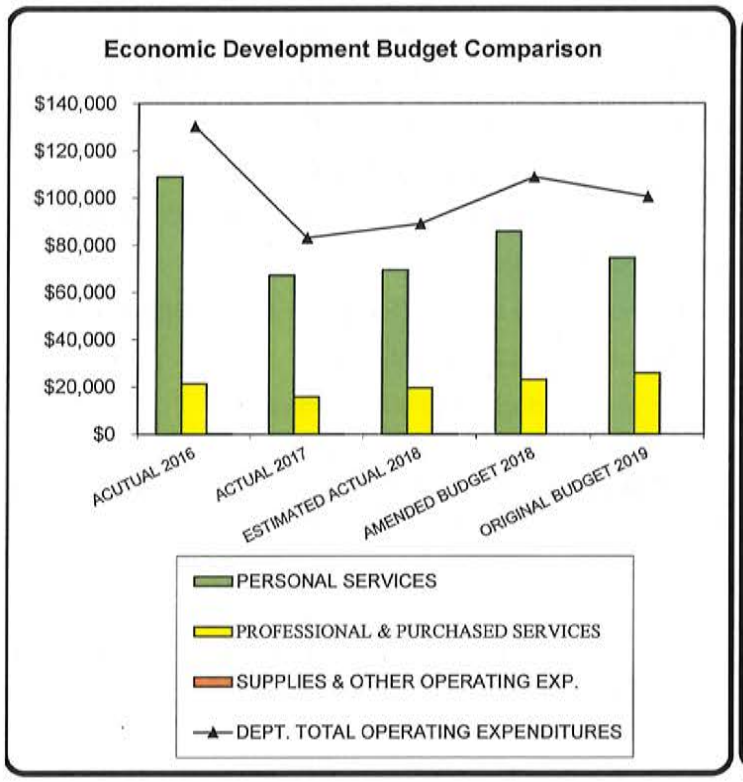
Description	2017	2018	2019 Target
New industries moved into City	2	1	3
Number of Businesses in the City	95	101	110
Business Prospects Assisted	14	15	20
Expansion of industries	4	3	4
Relocation of industries	3	2	2

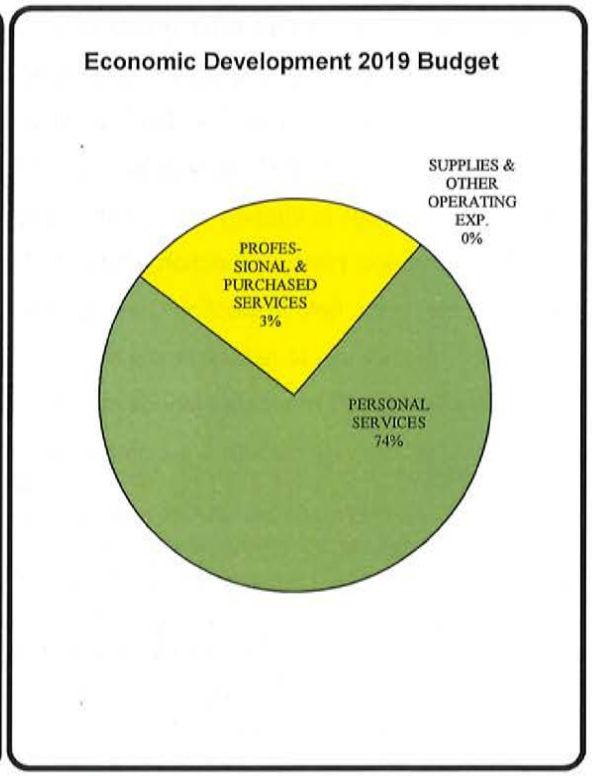
STAFFING/FTE's:

Position	2017	2018	2019
Economic Development Director/Planning & Zoning	1.00	1.00	1.00

DEPARTMENT:	ECONOMIC DEVELPOMENT, TOURISM, PLANNING & ZONING
FUND: 001	DEPT NUMBER: 16

ACCOUNT TITLE	ACUTUAL 2016	ACTUAL 2017	ESTIMATED ACTUAL 2018	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
PERSONAL SERVICES	$108,786	$67,255	$69,465	$85,760	$74,630
PROFESSIONAL & PURCHASED SERVICES	$21,385	$15,808	$19,592	$23,055	$25,840
SUPPLIES & OTHER OPERATING EXP.	$115	$42	$14	$0	$0
DEPT. TOTAL OPERATING EXPENDITURES	$130,286	$83,105	$89,071	$108,815	$100,470
TOURISM	$0	$0	$0	$0	$180,000
PLANNING AND ZONING	$20,993	$65,481	$20,672	$29,770	$42,180
DEBT SERVICE	$11,020	$10,625	$9,377	$9,500	$9,500
TOTAL BUDGET FOR ECONOMIC DEVELOPMENT	$162,299	$159,211	$119,120	$148,085	$332,150





DEPARTMENT:	ENGINEERING AND INSPECTIONS
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. (Strategic Goal #6)
2. Provide street maintenance, rehabilitation, and reconstruction in the most cost efficient manner. (Strategic Goal #6)
3. Maximize AutoCAD and GIS systems to provide all City departments with useful mapping information. (Startegic Goal #5)
4. Minimize sanitary sewer system inflow and infiltration. (Sttrategic Goal #5)
5. Establish a schedule for construction of landfill phases, and ensure its cost effective operation in conformance with MoDNR requirements. (Strategic Goal #5)
6. All City buildings meet minimum standards for occupancy and safety (Strategic Goal #6).
7. City is bicycle and pedestrian friendly. (Strategic Goal #6)
8. Provide the public with user friendly information. (Strategic Goal #5)

OBJECTIVES:

1. Develop long-range plan for street and bridge maintenance. (Strategic Goal #6, Objective #1)
2. Aggressively pursue all available grants for transportation infrastructure. (Strategic Goal #3, Objective #1)
3. Continue to work toward scanning of building plans and reduce size of paper files. (Strategic Goal #5, Objective #1)
4. Follow Comprehensive Plan in extending infrastructure. (Startegic Goal #1, Objective #2)
5. Develop City maps to accurately depict current City infrastructure. (Strategic Goal #5, Objective #1)
6. Develop City maps to support all aspects of City Planning and Zoning operations. (Strategic Goal #5, Objective #3)
7. Continue City occupancy inspection program. (Strategic Goal #6, Objective #2)
8. Develop electronic field Inspection Checklist Form for use on the new laptops. (Strategic Goal #5, Objective #1)
9. Support Public Works to reduce inflow and infiltration. (Strategic Goal #7, Objective #2)
10. Implement MoDNR mandated landfill management program. (Startegic Goal #5, Objective #2)
11. Review and evaluate performance measurements annually. (Strategic Goal #5, Objective #5)

PRIOR YEAR ACCOMPLISHMENTS:

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. Developed an ADA Transition Plan. (Strategic Goal #6, Objective #1)
2. Managed various transportation improvements including: Sidewalk replacement Fifth, Elm, Fornt, and Lafayette Street. Bluff Road Improvement Project. Reconstruction of portion of Oak Street. Sidewalk construction along West Main Street.
3. Reconfigured riverfront parking lot to create more parking stalls and extend Riverfront Trail.
4. Constucted a new cell of the landfill.
5. Continued the residential occupancy inspection program.
6. Expanded upon our Stormwater MS4 program.

PERFORMANCE MEASUREMENTS:

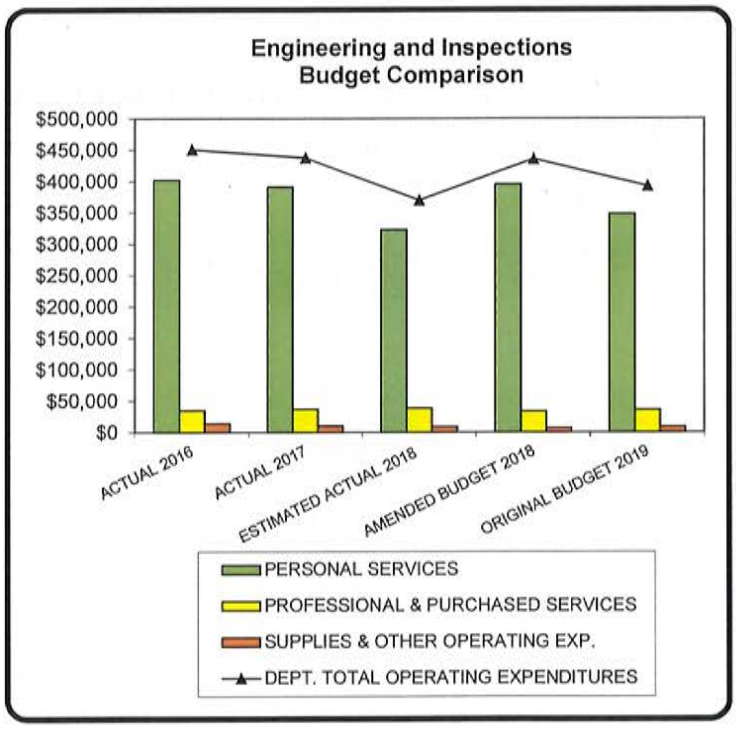
Description	2017	2018	2019 Target
Permits Issued	1,500	1,450	1,500
Average City Cost to Issue Permits	$ 25.83	$ 26.72	$ 25.83
Street Improvements	1.0 m	1.7 m	1.6 m
# of project overruns	1	2	0
Amount of project overruns	$ 20,000	$ 15,000	$ -
# of Change Orders	1	2	0
# Building Inspections Performed	3,400	3,150	3,400
Average City Cost to Perform Inspection	$ 11.40	$ 12.30	$ 11.40
# of total projects	2	4	4

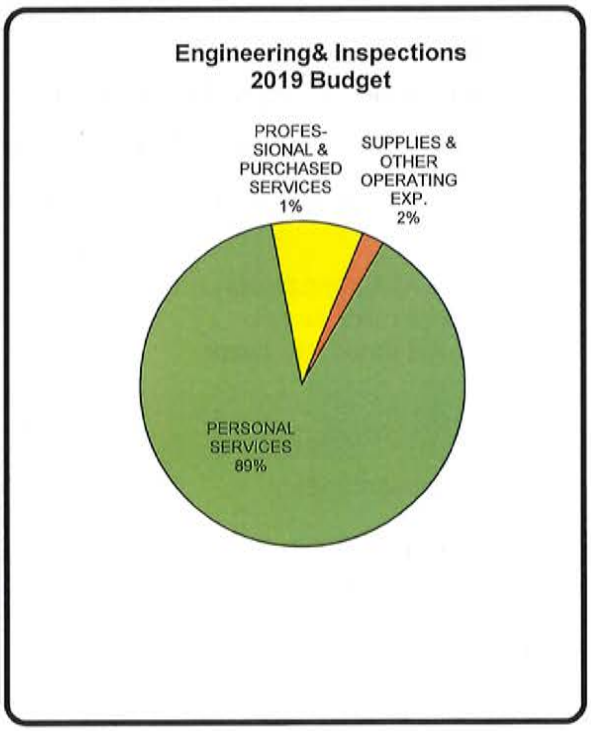
DEPARTMENT:	ENGINEERING AND INSPECTIONS
FUND: 001	DEPT NUMBER: 17

STAFFING/FTE's:

Position	2017	2018	2019
Director of Public Services/City Engineer	1.00	1.00	1.00
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/GIS Technician	1.00	1.00	1.00
Infrastructure Inspector	1.00	1.00	1.00
Secretary	2.00	2.00	2.00
	8.00	8.00	8.00

ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	ESTIMATED ACTUAL 2018	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
PERSONAL SERVICES	$401,961	$390,785	$322,628	$395,180	$347,840
PROFESSIONAL & PURCHASED SERVICES	$34,813	$36,741	$38,248	$33,530	$35,740
SUPPLIES & OTHER OPERATING EXP.	$13,839	$9,846	$8,804	$6,685	$8,685
DEPT. TOTAL OPERATING EXPENDITURES	$450,613	$437,372	$369,680	$435,395	$392,265
CAPITAL	$0	$0	$0	$0	$0
DEBT SERVICE	$0	$0	$0	$0	$0
TOTAL BUDGET FOR PLANNING AND ENGINEERING SERVICES	$450,613	$437,372	$369,680	$435,395	$392,265





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 vaccum leaves curbside in the fall to keep storm drains from clogging.

GOALS:

1. Maintain complete vehicle fleet to support street repair operations. (Strategic Goal #1, Objective #1)
2. Inspect and monitor all street department projects to ensure safety of workers and residents. (Strategic Goal #1, Objective #3)
3. Manage and control all storm water runoff to improve traffic study. (Strategic Goal #6, Objective #1)
4. Maintain a smooth pavement driving surface and extend the life of city streets. (Strategic Goal #6, Objective #1)

OBJECTIVES:

1. Upgrade outdated equipment and vehicles and increase maintenance of current fleet. (Strategic Goal #1, Objective #1)
2. Perform regular on-sight inspections; ensure crews have adequate safety equipment available. (Strategic Goal #1, Objective #3)
3. Inspect, maintain, and repair storm water services to manage flow and impact of storm water. (Strategic Goal #1, Objective #3)
4. Increase street drivablity and safety through proactive maintenance and repair operations. (Strategic Goal #1, Objective #3)

PRIOR YEAR ACCOMPLISHMENTS:

1. Worked closely with other departments (Engineering, Water, Parks,) to complete jobs and snow removal operations.
2. Storm water line repair (Elbert Dr, Fulton, Fawn), Asphalt repair citywide, Retention Pond Maintenance.
3. Continue with street, curb & gutter and parking lot maintenance program.
4. Continue mowing and maintaining large land areas throughout the city.

PERFORMANCE MEASUREMENTS:

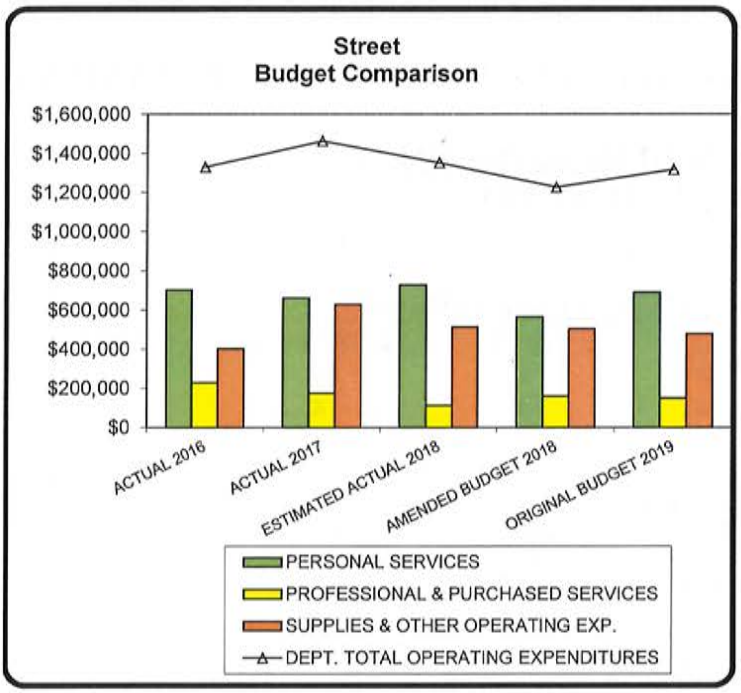
Description	2017	2018	2019 Target
Number of miles swept	400	400	400
Number of times city swept	4	4	4

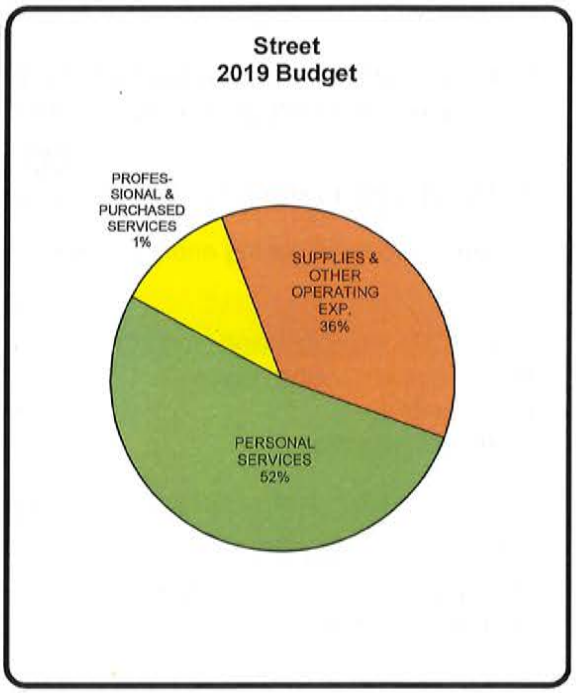
STAFFING/FTE's:

Position	2017	2018	2019 Target
Street Superintendent	1.00	1.00	1.00
Foreman	2.00	1.00	1.00
Maintenance Worker III	2.00	2.00	4.00
Maintenance Worker II	1.00	1.00	0.00
Mechanic	0.00	0.00	1.00
Secretary	1.00	1.00	1.00
Maintenance Worker I	7.00	8.00	6.00
	14.00	14.00	14.00

DEPARTMENT:	STREET
FUND: 001	DEPT NUMBER: 18

ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	ESTIMATED ACTUAL 2018	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
PERSONAL SERVICES	$702,044	$659,742	$727,129	$563,620	$689,320
PROFESSIONAL & PURCHASED SERVICES	$227,391	$174,908	$112,414	$159,735	$149,690
SUPPLIES & OTHER OPERATING EXP.	$400,982	$628,117	$512,155	$503,080	$477,800
DEPT. TOTAL OPERATING EXPENDITURES	$1,330,417	$1,462,767	$1,351,698	$1,226,435	$1,316,810
CAPITAL	$0	$0	$60,000	$60,000	$0
DEBT SERVICE	$0	$0	$0	$0	$0
TOTAL BUDGET FOR STREET	$1,330,417	$1,462,767	$1,411,698	$1,286,435	$1,316,810





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. (Strategic Goal #1)
2. Efficient use of technology and equipment available to the department. (Strategic Goal #)

OBJECTIVES:

1. Provide safe, healthy and inspiring work environment. (Startegic Goal #2, Objective #1 & 2)
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. (Strategic Goal #2, Objective #1)
3. Keep all buildings, existing and new in excellent state of repair. (Strategic Goal #1, Objective #3)
4. Be proficient in the operation and daily maintenance of all climate control systems. (Strategic Goal #2, Objective #1 and 2)
5. Review and evaluate performance measurements annually. (Strategic Goal #5, Objective # 4)
6. Monitor and evaluate operational cost associated with the implementation of high efficiency lighting at various City buildings. (Strategic Goal #1, Objectives #3)

PRIOR YEAR ACCOMPLISHMENTS:

1. Modification of HVAC in City Hall improving cooling effiecency.
2. Improved landscaping and attractiveness of facilities.

PERFORMANCE MEASUREMENTS:

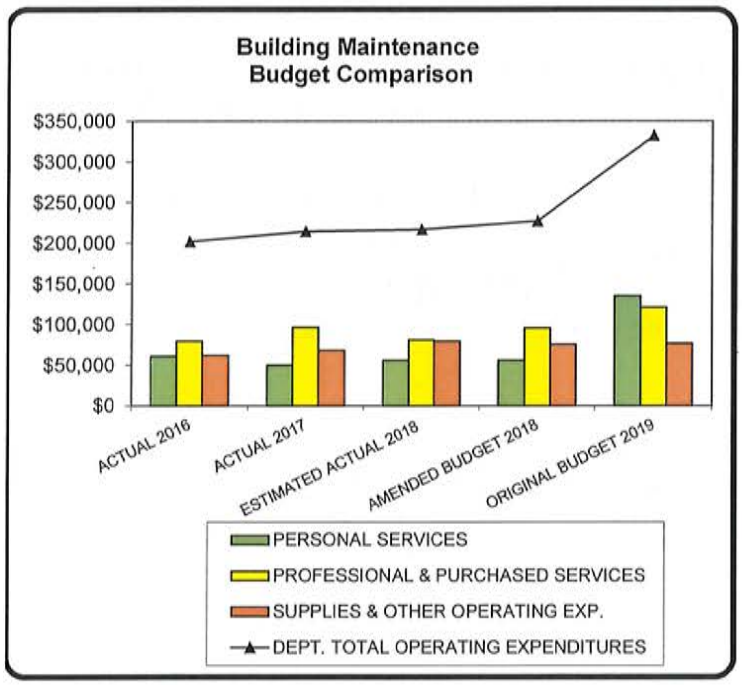
Description	2017	2018	2019 Target
HVAC System Maintenance	4	4	4
Pest Control	4	4	4
Elevator Inspection	2	2	2

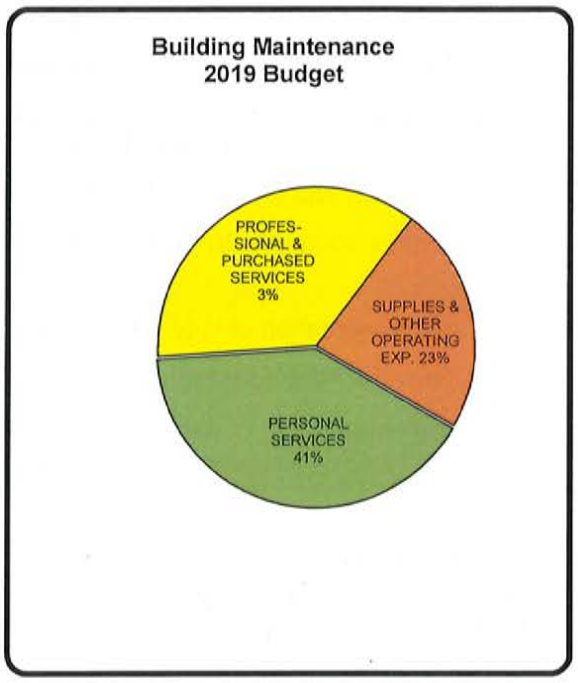
STAFFING/FTE's:

Position	2017	2018	2019
Building Maintenance Supervisor	1.00	1.00	1.00
Maintenance Worker I	2.00	2.00	2.00
	3.00	3.00	3.00

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

ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	ESTIMATED ACTUAL 2018	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
PERSONAL SERVICES	$60,707	$49,770	$55,849	$55,860	$134,950
PROFESSIONAL & PURCHASED SERVICES	$79,485	$96,326	$81,308	$95,805	$120,790
SUPPLIES & OTHER OPERATING EXP.	$61,789	$68,161	$79,547	$75,465	$76,525
DEPT. TOTAL OPERATING EXPENDITURES	$201,981	$214,257	$216,704	$227,130	$332,265
CAPITAL	$0	$0	$0	$0	$0
TOTAL BUDGET FOR BUILDING & MAINTENANCE	$201,981	$214,257	$216,704	$227,130	$332,265





DEPARTMENT:	INFORMATION TECHNOLOGY
FUND: 001	DEPT NUMBER: 20

PURPOSE:

The purpose of the Information Technology Department is to provide the highest quality technology-based services, in the most cost-effective manner, to facilitate the City's goals as they apply to staff and residents.

GOALS:

1. Provide effective technology support for computer, mutlimedia, voice, and web based applications and services as needed. (Strategic Goal #2)
2. Promote and faciltate the effective integration of technology through planning, training, consulting, and other support activities. (Strategic Goal #1)
3. Facilitate the collection, storage, security and integrity of electronic data while ensuring appropriate access. (Strategic Goal #5)
4. Provide leadership for effective strategic and tactical planning in the use of technology. (Strategic Goal #2)
5. Provide fast and reliable access to all information systems. (Strategic Goal #1)

OBJECTIVES:

1. Research, acquire, and implement improvements to communication of information as needed. (Strategic Goal #5, Objective #4)
2. Upgrade and expand IT infrastructure to meet future needs. (Strategic Goal #1, Objective #3)
3. Evaluate systems and identify points of improvement through utilization of emerging technology. (Strategic Goal #1, Objective #3)
4. Maintain and enhance disaster recovery practices. (Strategic Goal #1, Objective #3)
5. Evaluate security to maintain best practices. (Strategic Goal #1, Objective #3)

PRIOR YEAR ACCOMPLISHMENTS:

1. Implementation of City hosted point to point network with other departments.
2. Network infrasture replacement.
3. Implementation of data storage upgrades.

PERFORMANCE MEASUREMENTS:

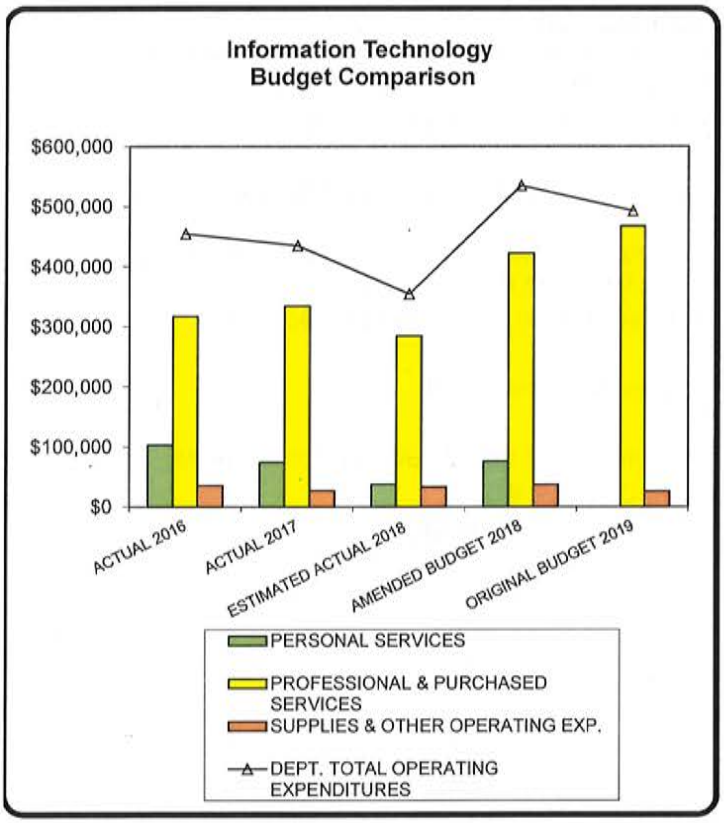
	2017	2018	2019 Target
# of End Users	225	225	225
City Web Site Hits (average per week)	2,200	2,305	2,400
Total	**2,425**	**2,530**	**2,625**

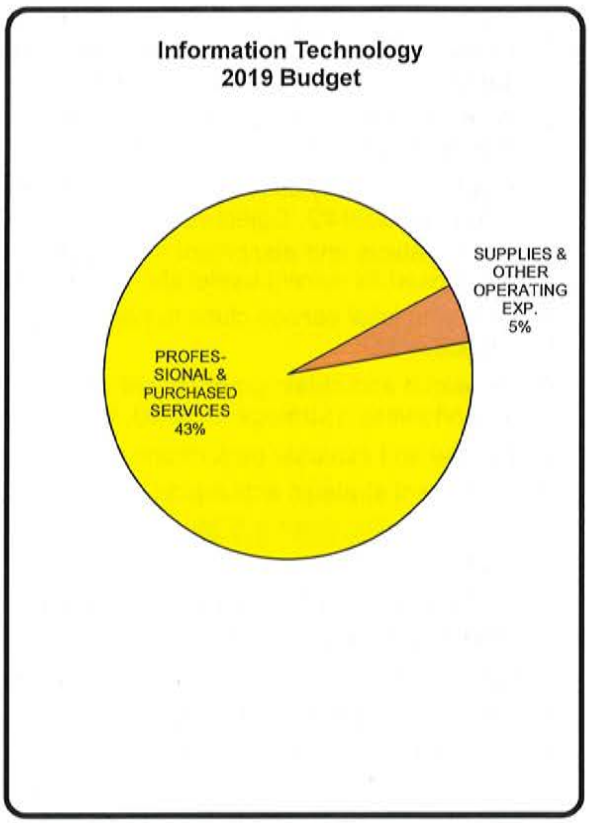
STAFFING/FTE's:

Position	2017	2018	2019
Information Technology Specialist	1.00	1.00	0.00
	1.00	1.00	0.00

DEPARTMENT:	IINFORMATION TECHNOLOGY
FUND: 001	DEPT NUMBER: 20

ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	ESTIMATED ACTUAL 2018	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
PERSONAL SERVICES	$102,746	$74,149	$37,037	$75,940	$0
PROFESSIONAL & PURCHASED SERVICES	$316,748	$334,023	$284,324	$422,210	$466,930
SUPPLIES & OTHER OPERATING EXP.	$34,934	$26,532	$32,769	$36,700	$25,550
DEPT. TOTAL OPERATING EXPENDITURES	$454,428	$434,704	$354,130	$534,850	$492,480
CAPITAL	$0	$0	$0	$0	$0
TOTAL BUDGET FOR I.T.	$454,428	$434,704	$354,130	$534,850	$492,480





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

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. (Strategic Goal #5)
2. Participate in the National Wildlife Foundations "Community Wildlife Habitat Program", and work towards becoming a Certified as a "Community Wildlife Habitat". (Startegic Goal #5)
3. Apply for multiple grants through the Missouri Department of Conservation. (Strategic #5)
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. (Strategic #5)
5. Create and implement various Park and Recreation Policies and Procedures. (Strategic #4)

OBJECTIVES:

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

PRIOR YEAR ACCOMPLISHMENTS:

1. Built Phase II and III Rotary Rivertrail.
2. Built Phase II Miller-Post Nature Reserve.
3. Renovated Baseball Fields.
4. Received Tree City USA Designation for the 13th year.
5. Participated in America In Bloom program for the 8th year.
6. Received Growth Award for the 5th year.

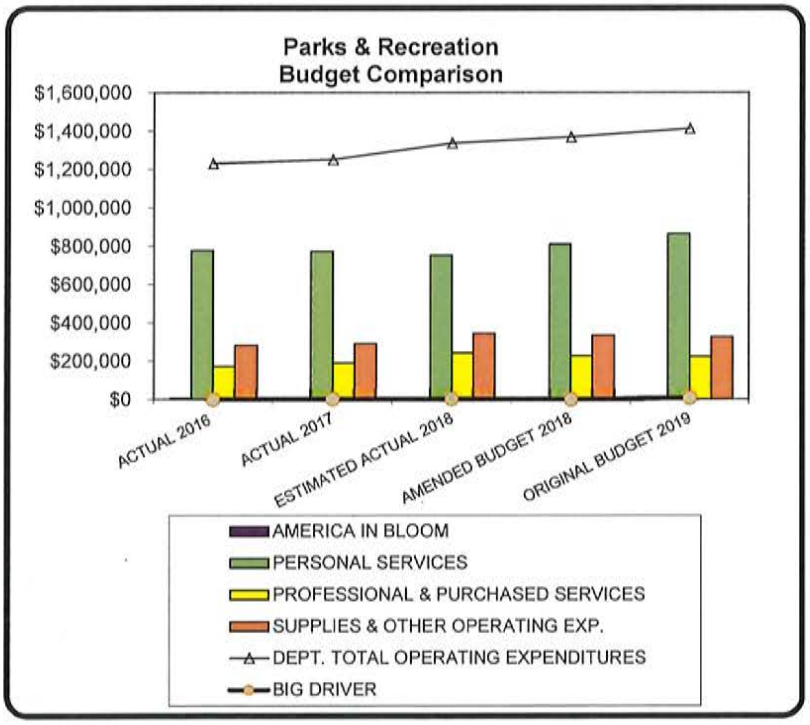
PERFORMANCE MEASUREMENTS:

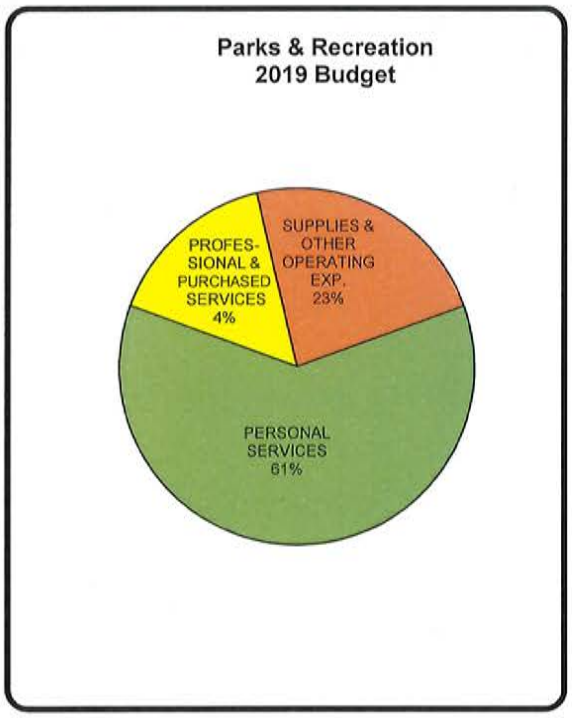
Description	2017	2018	2019 Target
Park Facilities	16	16	16
Playgrounds	8	7	6
Athletic fields	17	17	17
Tennis Courts	6	6	6
Skate Parks	1	1	1
Disc Golf Course	0	0	1
Dog Park	1	1	1
Pavilions	12	12	12
Acres maintained	550	550	550
Miles of trails	7.85	10.85	10.85
Square Ft. of planting beds maintained	145,000	262,000	262,000
Number of trees planted	167	89	130
Number of trees pruned	273	359	200
Number of trees removed	6	36	40

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

Position	STAFFING/FTE's: 2017	2018	2019
Director of Parks and Recreation	1.00	1.00	1.00
Park Foreman	1.00	1.00	1.00
Recreation Coordinator	0.50	0.50	0.50
Maintenance Worker III	1.00	1.00	2.00
Maintenance Worker II	1.00	1.00	2.00
Maintenance I	7.00	7.00	5.00
Secretary	1.00	1.00	1.00
	12.50	12.50	12.50

ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	ESTIMATED ACTUAL 2018	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
PERSONAL SERVICES	$777,138	$772,209	$750,592	$808,400	$863,570
PROFESSIONAL & PURCHASED SERVICES	$170,992	$188,692	$242,878	$226,010	$223,135
SUPPLIES & OTHER OPERATING EXP.	$282,201	$289,947	$344,342	$334,300	$325,635
DEPT. TOTAL OPERATING EXPENDITURES	$1,230,331	$1,250,848	$1,337,812	$1,368,710	$1,412,340
AMERICA IN BLOOM	$4,500	$4,951	$5,241	$7,605	$8,510
BIG DRIVER	$1,101	$2,020	$3,535	$0	$8,500
FRONT STREET PROPERTIES	$26,765	$251	$0	$0	$0
SENIOR CENTER	$3,565	$6,000	$3,785	$4,000	$60,615
CAPITAL	$40,440	$126,968	$195,253	$342,535	$53,000
TOTAL BUDGET FOR PARKS DEPT.	$1,306,702	$1,391,038	$1,545,626	$1,722,850	$1,542,965





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. (Strategic Goal #6)

OBJECTIVES:

1. To continue to provide quality recreational activities for the community. (Strategic Goal #6 Objective #3)
2. Use program evaluations to improve and enhance existing programs. (Strategic Goal #9, Objective #2)
3. Develop activity guide for city residents. (Strategic Goal #6, Objective #3)
4. Review and evaluate performance measurements annually. (Strategic Goal #5, Objective #4)
5. Develop Recreation Programming Plan. (Strategic Goal #9, Objective #2)
6. Develop a Communications and Marketing Plan. (Strategic Goal #9, Objective #2)

PRIOR YEAR ACCOMPLISHMENTS:

1. Revised Fees and Charges.

PERFORMANCE MEASUREMENTS:

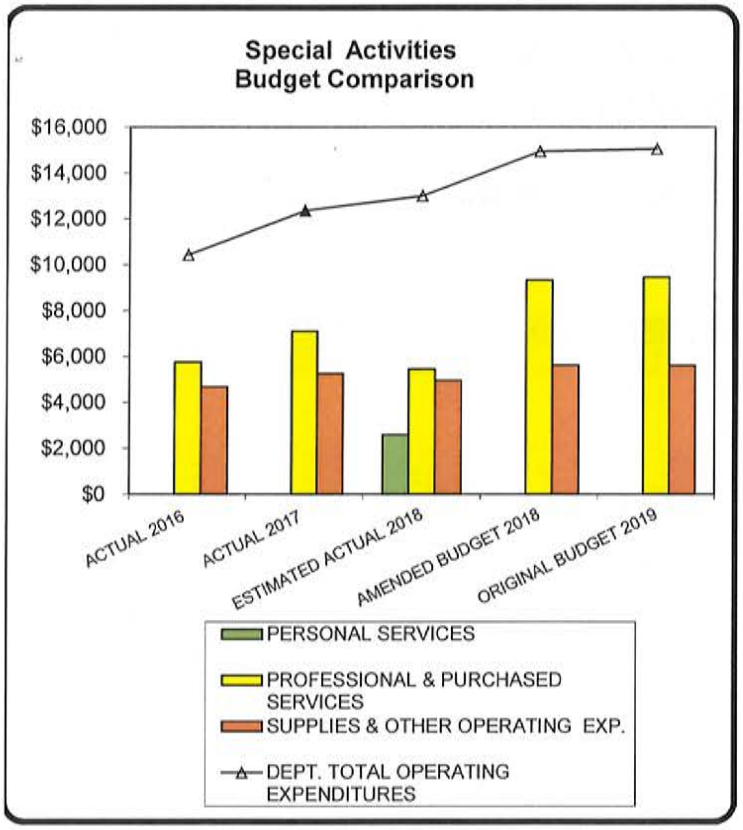
Description	2017	2018	2019 Target
Programs offered	125	125	130

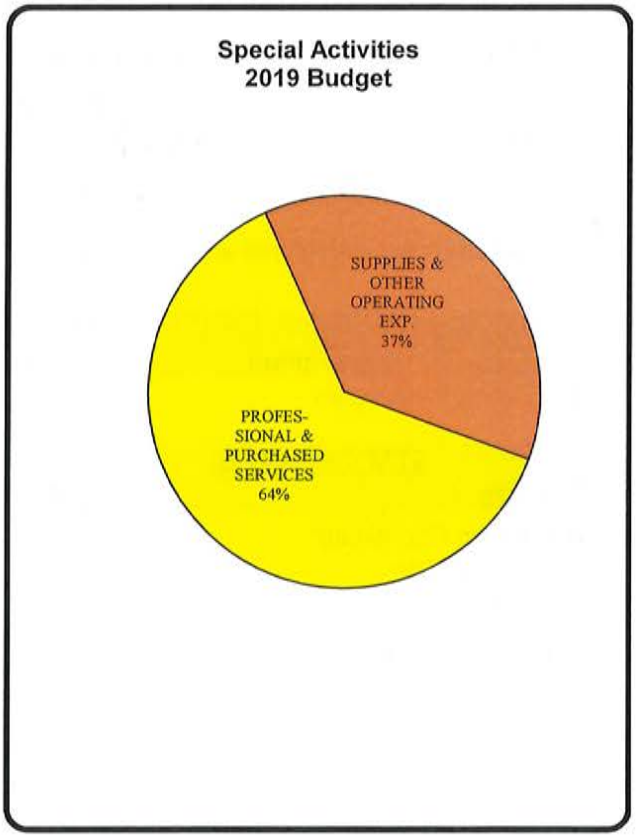
STAFFING/FTE's:

Position	2017	2018	2019
Recreation Coordinator	0.50	0.50	0.50

DEPARTMENT:	SPECIAL ACTIVITIES
FUND: 001	DEPT NUMBER: 21.230

ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	ESTIMATED ACTUAL 2018	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
PERSONAL SERVICES	$0	$0	$2,594	$0	$0
PROFESSIONAL & PURCHASED SERVICES	$5,760	$7,106	$5,448	$9,330	$9,450
SUPPLIES & OTHER OPERATING EXP.	$4,677	$5,251	$4,954	$5,610	$5,600
DEPT. TOTAL OPERATING EXPENDITURES	$10,437	$12,357	$12,996	$14,940	$15,050
TOTAL BUDGET FOR SPECIAL ACTIVITIES	$10,437	$12,357	$12,996	$14,940	$15,050





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. (Strategic Goal #6)
2. Increase counselor knowledge through advance training in the field of child development and child protection and safety. (Strategic Goal #6)

OBJECTIVES:

1. Promote respect, appreciation and wise use of the environment and resources through greater knowledge of them. (Strategic Goal #9, Objective #2)
2. Provide a challenging and adventurous environment for the discovering and exploring of themselves and their surroundings. (Strategic Goal #9, Objective #2)
3. Provide experiences that promote social interaction and fun. (Strategic Goal #9, Objective #2)
4. Review and evaluate performance measurements annually. (Strategic Goal # 5, Objective #4)

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:

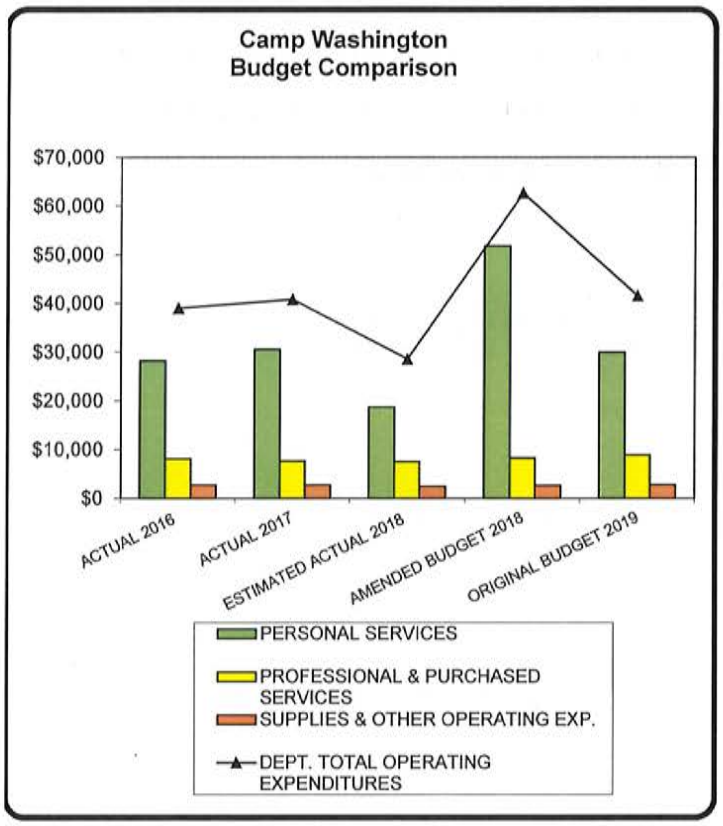
Description	2017	2018	2019 Target
# of Camp Participants	138	120	125

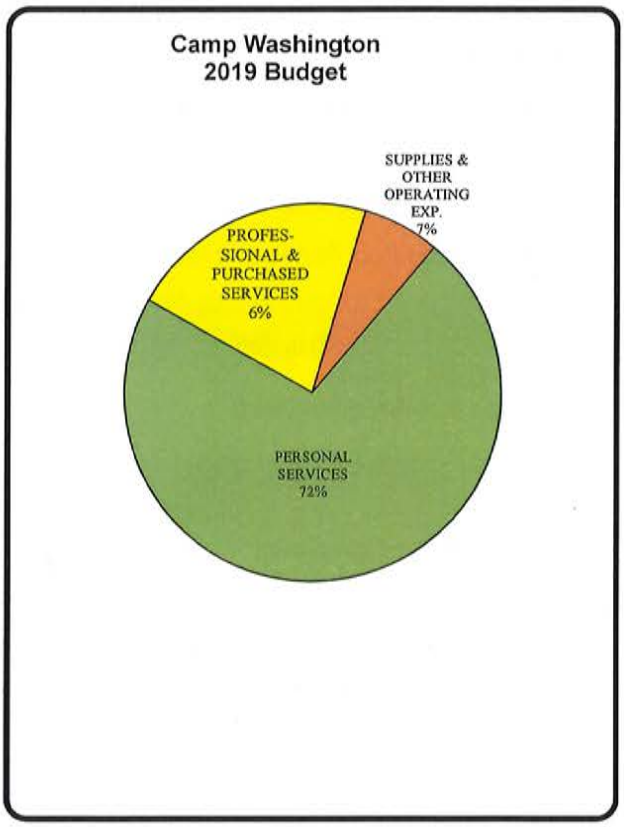
STAFFING/FTE's:

Position	2017	2018	2019
Recreation Coordinator	0.25	0.25	0.25
Lead Counselor	1.00	1.00	1.00
Assistant Lead Counselor	1.00	1.00	1.00
Counselors	12.00	13.00	13.00
	14.25	15.25	15.25

DEPARTMENT:	CAMP WASHINGTON
FUND: 001	DEPT NUMBER: 21.250

ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	ESTIMATED ACTUAL 2018	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
PERSONAL SERVICES	$28,199	$30,536	$18,659	$51,800	$29,950
PROFESSIONAL & PURCHASED SERVICES	$8,103	$7,632	$7,515	$8,235	$8,885
SUPPLIES & OTHER OPERATING EXP.	$2,692	$2,661	$2,423	$2,645	$2,750
DEPT. TOTAL OPERATING EXPENDITURES	$38,994	$40,829	$28,597	$62,680	$41,585
CAPITAL	$0	$0	$0	$0	$0
TOTAL BUDGET FOR CAMP WASHINGTON	$38,994	$40,829	$28,597	$62,680	$41,585





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. (Strategic Goal #6)
2. Increase aquatic programs to provide activities and services for the citizens of Washington. (Strategic Goal #9)
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 use. (Strategic Goal #6)

OBJECTIVES:

1. Improve aquatic leisure activities and operation through continued training and development of staff. (Startegic Goal #9, Objective #2)
2. Review previous years entrance fees and new group pass. (Startegic Goal #6, Objective #3)
3. Improve overall cleanliness and appearance of aquatic complex. (Starategic Goal #6, Objective #3)
4. Review and evaluate performance measurements annually. (Starategic Goal #5, Objective #4)

PRIOR YEAR ACCOMPLISHMENTS:

1. Replaced Diving Boards.
2. Repainted Pool Slides and features.

PERFORMANCE MEASUREMENTS:

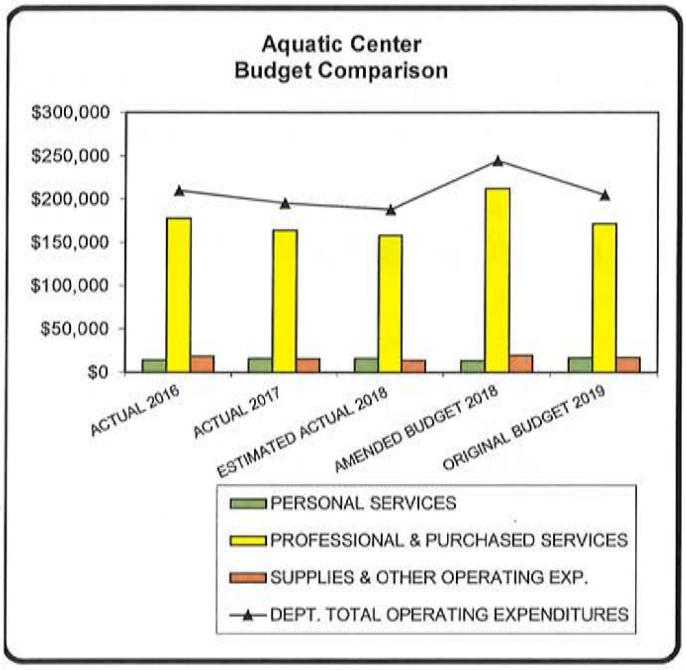
Description	2017	2018	2019 Target
Pool passes issued	290	179	200
Average monthly attendance	6300	5,000	6,000

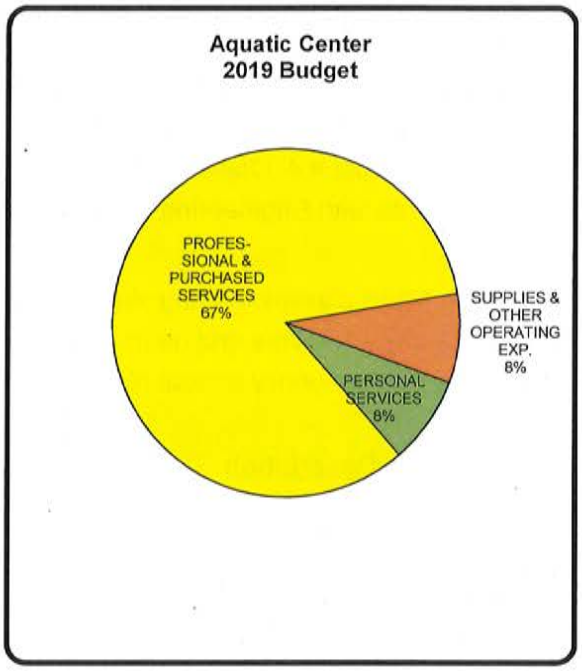
STAFFING/FTE's:

Position	2017	2018	2019
Recreation Coordinator	0.25	0.25	0.25
Cashiers - PT	7.00	7.00	7.00
Contracted Services:			
Manager/Asst. Manager	2.00	2.00	2.00
Lifeguards	14.00	14.00	14.00

DEPARTMENT:	AQUATIC CENTER
FUND: 001	DEPT NUMBER: 22

ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	ESTIMATED ACTUAL 2018	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
PERSONAL SERVICES	$14,010	$15,759	$16,025	$13,000	$16,600
PROFESSIONAL & PURCHASED SERVICES	$177,799	$163,939	$158,281	$212,055	$171,300
SUPPLIES & OTHER OPERATING EXP.	$18,322	$15,590	$13,688	$19,395	$16,880
DEPT. TOTAL OPERATING EXPENDITURES	$210,131	$195,288	$187,994	$244,450	$204,780
CAPITAL	$0	$0	$0	$0	$26,330
TOTAL BUDGET FOR AQUATIC CENTER	$210,131	$195,288	$187,994	$244,450	$231,110





DEPARTMENT:	EMERGENCY PREPAREDNESS
FUND: 001	DEPT NUMBER: 25

PURPOSE:

To create the framework for our community to reduce vulnerability and promote the capacity for an all-hazards approach to threats and disasters. This is coupled with promoting safety within the goverment and the community to reduce the risk of injury, harm property loss and environmental concerns. We seek to protect our community by coorinating and intergrating all activities necessary to build, sustain, and improve the capability to mitigate against, prepare for, respond to, and recover from threatened or actual natural disaster, acts of terrorism. or other man-made disasters.

GOALS:

1. Preparedness (Strategic Goal #2 and #5)
2. Mitigation (Strategic Goal #1)
3. Response (Strategic Goal #6)
4. Recovery (Strategic Goal #8)
5. Practice good risk management through the Safety Program established. (Strategic Goal #2)

OBJECTIVES:

1. Deliver National Incident Management System (NIMS) education to city and supporting organizations. (Strategic Goal #2, Objective #3)
2. Deliver CPR classes to City and Emergency Services. (Strategic Goal #2, Objective #1)
3. Raise community awareness through outreach presentations and social media presence. (Strategic Goal # 5, Objective #1)
4. Coordinate exercises for the Emergency Services and area stakeholders. (Strategic Goal #6, Objective #2)
5. Update City Safety Policy and investigate injuries and accidents to recommend areas for improvement. (Strategic Goal # 4, Objective #1)
6. Collaborate with Engineering on updates to FEMA Flood Maps. Strategic Goal #1, Objective #3)

PRIOR YEAR ACCOMPLISHMENTS:

1. Deliver NIMS classes to bring staff into federal compliance.
2. Monitor city work sites and deliver regular safe work practices messages.
3. Monitor health agency annual plans and participate in preparation exercises.

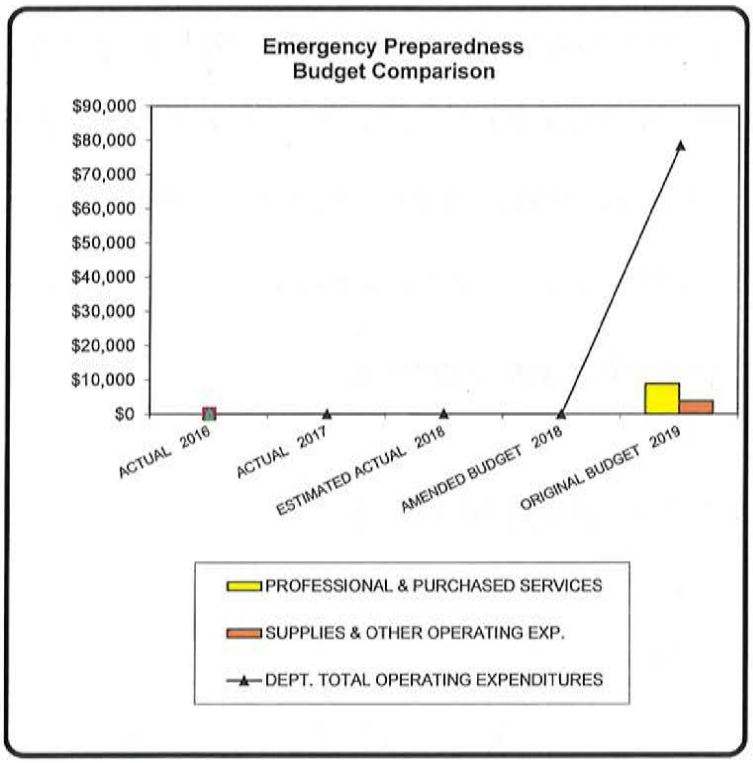
PERFORMANCE MEASUREMENTS:

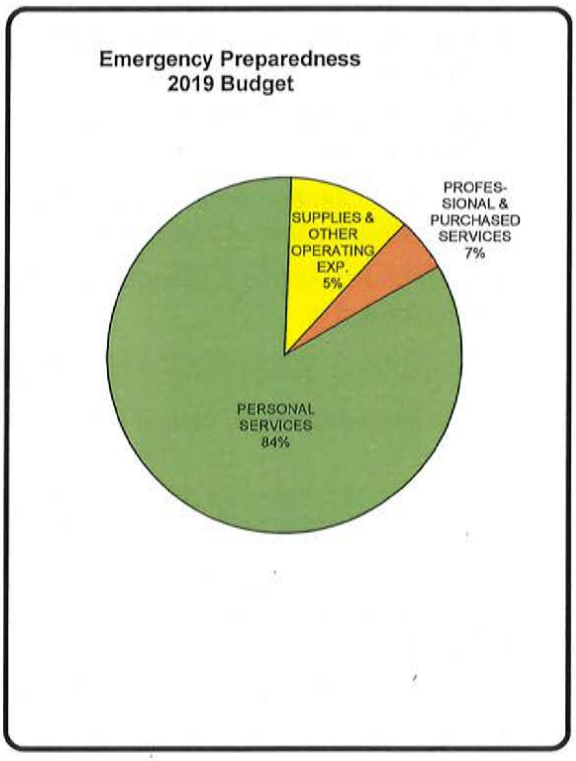
Description	2017	2018	2019 Target
CPR classes delivered	0	9	3
NIMS classes delivered	0	7	1
EM Exercises	6	7	3
Cooling Center Activations	1	2	1
Heating Center Activations	0	1	1
Community outreach presentations	0	2	2
MEM safety rebate points	10/14	10/14	12/14

STAFFING/FTE's:

Position	2017	2018	2019
Emergency Preparedness Director	0.50	1.00	1.00
	0.50	1.00	1.00

DEPARTMENT:	EMERGENCY PREPAREDNESS				
FUND: 001				DEPT NUMBER: 25	
ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	ESTIMATED ACTUAL 2018	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
PERSONAL SERVICES	$0	$0	$0	$0	$65,700
PROFESSIONAL & PURCHASED SERVICES	$0	$0	$91	$0	$8,825
SUPPLIES & OTHER OPERATING EXP.	$0	$0	$0	$0	$3,785
DEPT. TOTAL OPERATING EXPENDITURES	$0	$0	$91	$0	$78,310
DEBT SERVICE	$0	$0	$0	$0	$0
CAPITAL	$0	$0	$0	$0	$0
TOTAL BUDGET FOR EMERGENCY PREPAREDNESS	$0	$0	$91	$0	$78,310





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 stabilty of Washington and the surrounding area in accordance with Federal Aviation Administration and State Standards of Operation and also provide recreational opportunities. (Strategic Goal #6)

OBJECTIVES:

1. Remove obstructions from Runway Protection Zone, via land purchase, easements. (Strategic Goal #6, Objective #1)
2. Purchase additional land for aircraft safety and additional future hanger space. (Strategic Goal #8, Objective #1)
3. Maintain present facilities, provide safe enviroment in accordance with FAA Standards. (Strategic Goal #6, Objective #1)
4. Conduct Comprehensive Airport Master Plan in accordance with FAA Regulations and Standards. (Strategic Goal #6, Objective #1)
5. Formulate "Minimum Standards" document for the operation of the Airport Facility. (Strategic Goal #6, Objective #1)

PRIOR YEAR ACCOMPLISHMENTS:

1. Completed concrete paving prolect on airport tarmac.

PERFORMANCE MEASUREMENTS:

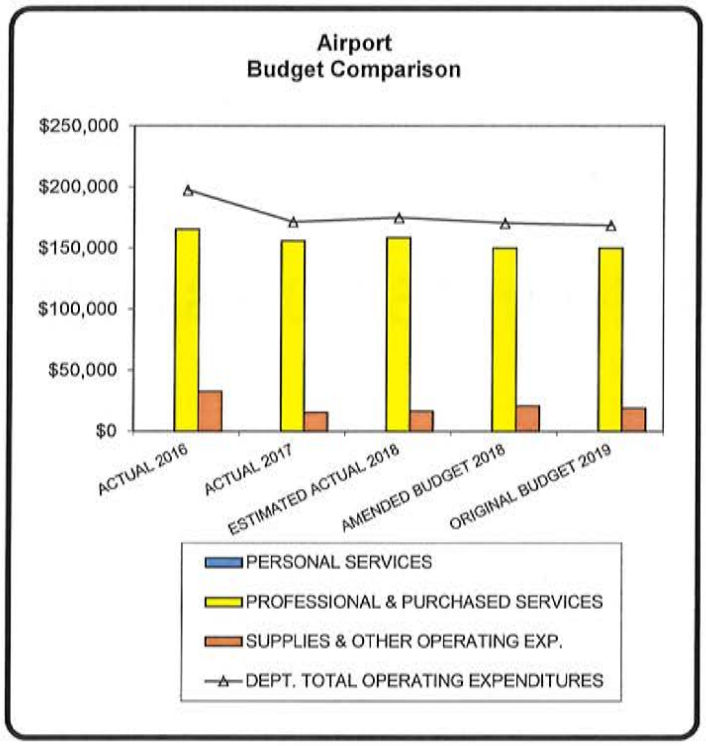
Description	2017	2018	2019 Target
Airplane hangars rented	36	36	36
Hangar Occupancy %	100	100	100
Average monthly flights-large aircraft only	25	25	25
Average monthly gas sales (gallons)	2,400	2,600	2,750

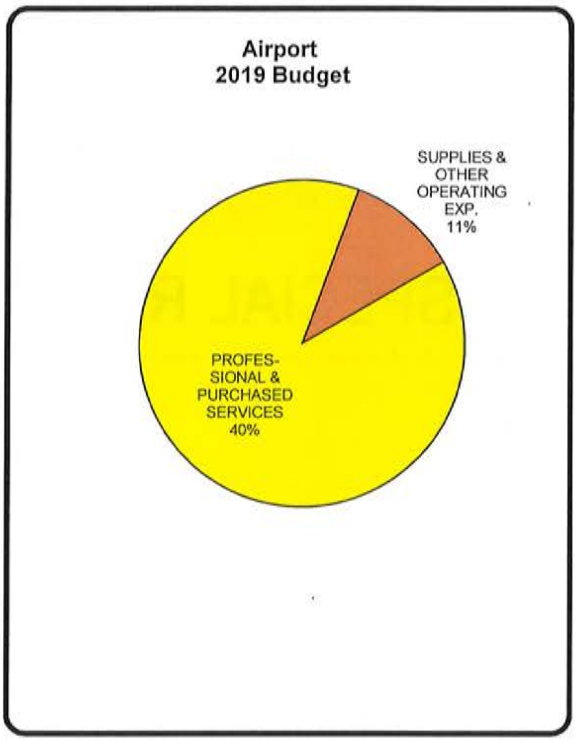
STAFFING:

No City Employees

DEPARTMENT:	AIRPORT
FUND: 001	DEPT NUMBER: 26

ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	ESTIMATED ACTUAL 2018	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
PERSONAL SERVICES	$0	$0	$0	$0	$0
PROFESSIONAL & PURCHASED SERVICES	$165,156	$155,887	$158,448	$149,755	$149,810
SUPPLIES & OTHER OPERATING EXP.	$32,316	$15,413	$16,350	$20,650	$18,700
DEPT. TOTAL OPERATING EXPENDITURES	$197,472	$171,300	$174,798	$170,405	$168,510
CAPITAL	$0	$0	$0	$0	$0
TOTAL BUDGET FOR AIRPORT	$197,472	$171,300	$174,798	$170,405	$168,510



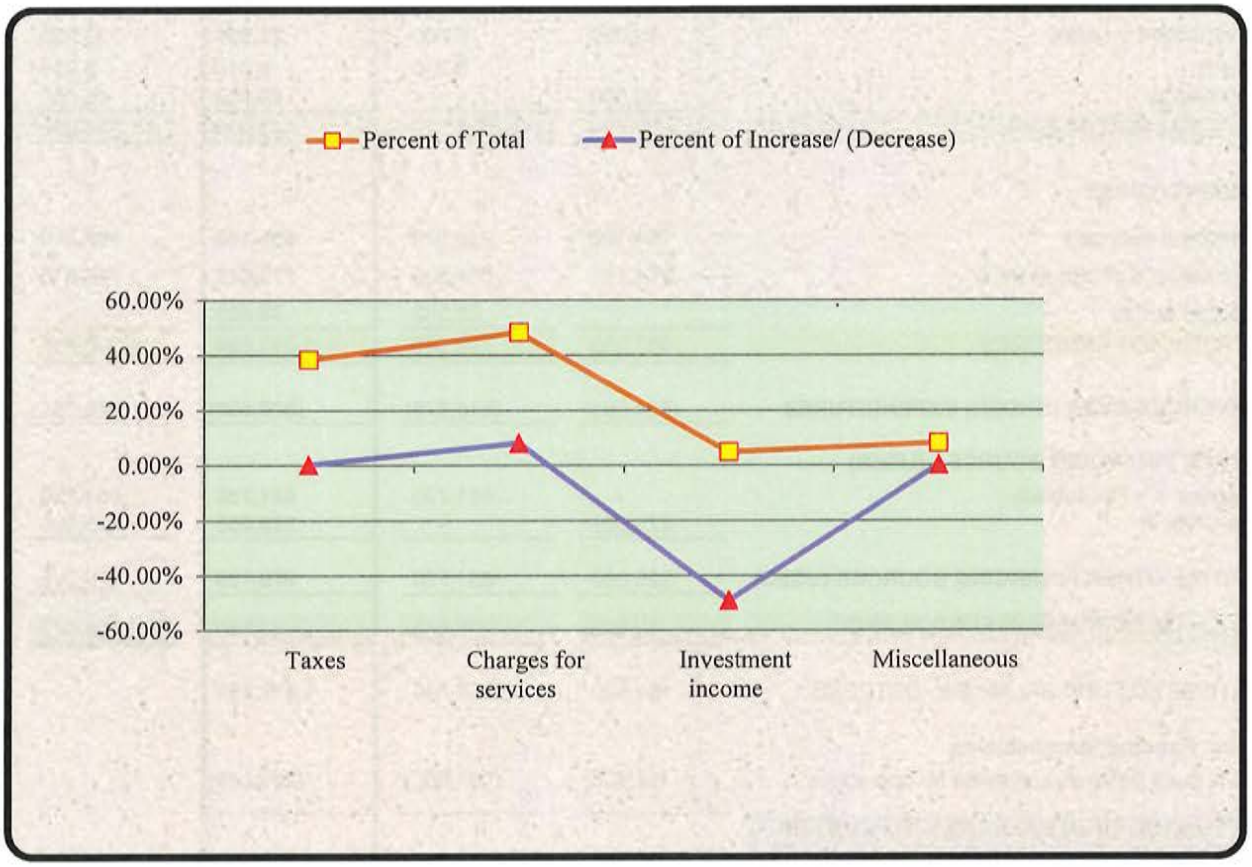


SPECIAL REVENUE FUNDS-COMBINED

CITY OF WASHINGTON, MISSOURI
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

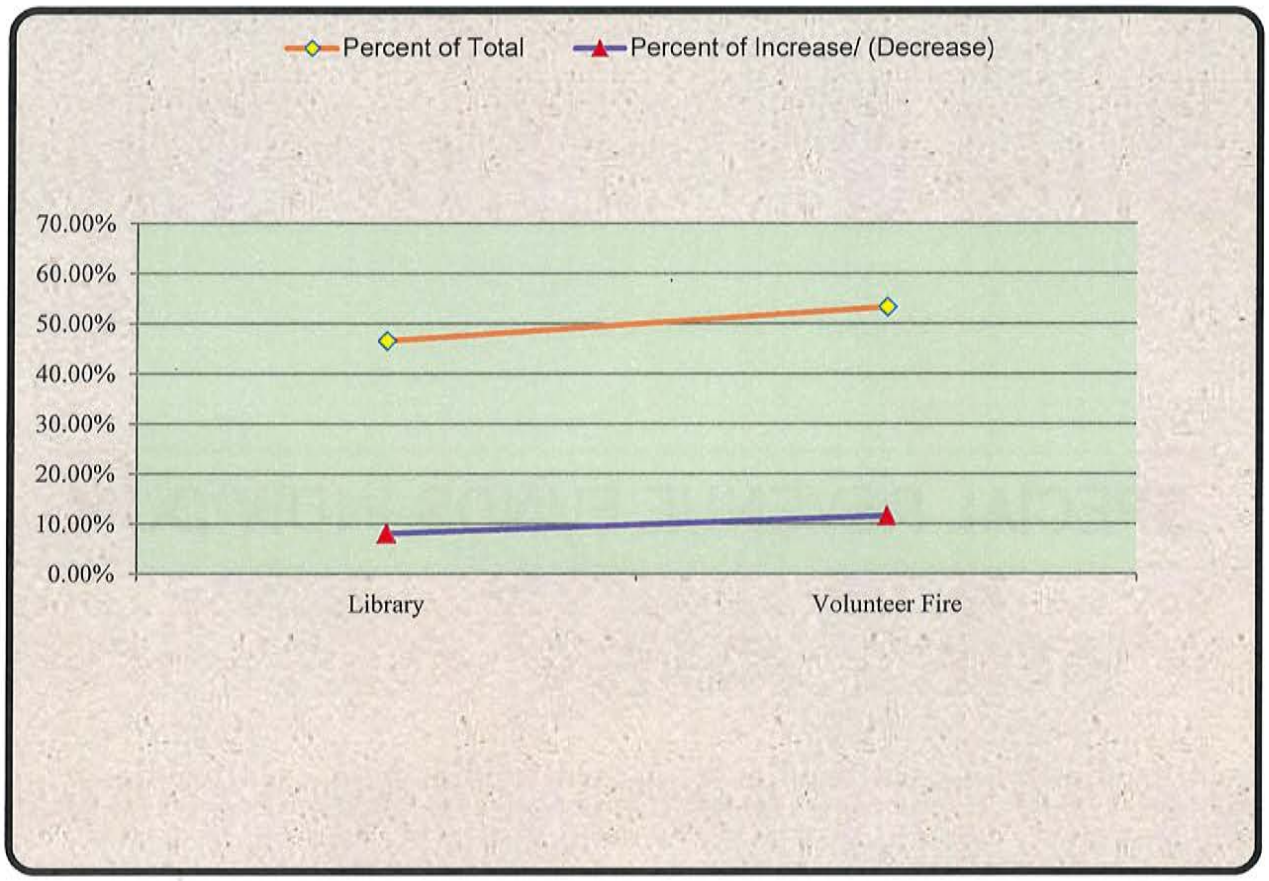
	Library	Volunteer Fire	2019 Projected Budget	2018 Final Budget	2018 Estimated Actual
REVENUES					
Taxes	$ 165,790	$ -	**$ 165,790**	$ 167,680	$ 165,328
Intergovernmental	4,800	-	**4,800**	4,400	6,214
Charges for services	84,700	124,000	**208,700**	166,700	192,958
Fines	2,500	-	**2,500**	2,500	3,280
Investment income	15,000	6,000	**21,000**	23,500	41,256
Rents	-	8,210	**8,210**	8,210	8,737
Donations	20,000	-	**20,000**	15,000	17,191
TOTAL REVENUES	292,790	138,210	**431,000**	387,990	434,964
EXPENDITURES					
Personal services	383,120	210,020	**593,140**	592,210	600,688
Operation & maintenance	274,175	504,865	**779,040**	716,075	686,521
Capital outlay	-	38,500	**38,500**	-	-
TOTAL EXPENDITURES	657,295	753,385	**1,410,680**	1,308,285	1,287,209
REVENUES OVER (UNDER) EXPENDITURES	(364,505)	(615,175)	**(979,680)**	(920,295)	(852,245)
OTHER FINANCING SOURCES (USES)					
Transfer in - Tax subsidy	-	651,720	**651,720**	651,720	664,495
Transfers in	325,000	-	**325,000**	325,000	325,000
TOTAL OTHER FINANCING SOURCES (USES)	325,000	651,720	**976,720**	976,720	989,495
NET CHANGE IN FUND BLANCE	(39,505)	36,545	**(2,960)**	$ 56,425	$ 137,250
ESTIMATED FUND BALANCES, OCTOBER 1	143,620	1,384,540	**1,528,160**		
Less: Funding Requirements					
15% Fund Balance, commited for operations	(98,600)	(107,200)	**(205,800)**		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2019	$ 5,515	$ 1,313,885	**$ 1,319,400**		

City of Washington
Special Revenue Funds
Revenues & Other Sources



Revenue	Original Budget 2019	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2018
Taxes	$165,790	38.47%	$462	0.28%	$165,328
Charges for services	208,700	48.42%	15,742	8.16%	192,958
Investment income	21,000	4.87%	(20,256)	-49.10%	41,256
Miscellaneous	35,510	8.24%	88	0.25%	35,422
Total Revenues	$431,000	100.00%	$39,329	-6.30%	$434,964
Other Financing Sources	$976,720		$87,225	9.81%	$889,495

City of Washington
Special Revenue Funds
Expenditures by Fund



Expenditures	Original Budget 2019	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2018
Library	$657,295	46.59%	$ 49,057	8.07%	$ 608,238
Volunteer Fire	753,385	53.41%	79,060	11.64%	678,971
Total Expenditures	$1,410,680	100.00%	$ 209,740	19.71%	$ 1,287,209
Other Financing Uses	$976,720		$87,225	9.81%	889,495

SPECIAL REVENUE FUNDS-INDIVIDUAL

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. Develop a Weeding Plan to keep physical resources up to date. (Strategic Goal #9)
2. Promote free online resources through More.net. (Strategic Goal #9)
3. Update adult nonfiction, large print, and audio resources. (Strategic Goal #7, #9)

Services:

1. Work with IT to keep technology functioning and current. (Strategic Goal #5, #9)
2. Evaluate current services and look for new services to add. (Strategic Goal #9)

Programming:

1. Expand literacy programs for children and adults. (Strategic Goal #9)
2. Schedule computer classes at the Senior Center and in the library. (Strategic Goal #9)
3. At minimum, maintain participation in Summer Reading program with efforts to exceed numbers each consecutive year. (Strategic Goal #9)

Personnel:

1. Offer quarterly training for staff, volunteers, and board members. (Strategic Goal #2)
2. Document procedures. (Strategic Goal #2)

Facility:

1. Maintain building in it's "like new" condition. (Strategic Goal #1)

Public Relations:

1. Document current marketing procedures to insure consistent marketing. (Strategic Goal #5, #9)
2. Merchandise library services. (Strategic Goal #5, #7, #9)
3. Assist in promoting the Friends Group and what they do for us. (Strategic Goal #5, #9)
4. Continue to use our Social Media to spread city announcements and our announcements. (Strategic Goal #5, #9)
5. Continue to collaborate frequently with area schools and other community organizations. (Strategic Goal #5, #9)
6. Seek new community partnerships. (Strategic Goal #9)

Funding:

1. Market donation opportunities and recognize donors for contributions (Strategic Goal #3)
2. Seek additional revenue sources/improve current revenue streams. (Strategic Goal #3)
3. Explore and pursue grant opportunities. (Strategic Goal #3)

OBJECTIVES:

1. Review and evaluate performance measurements annually. (Strategic Goal #5, Objective #4)
2. Exceed level of participation in Summer Reading Program. (Strategic Goal #9, Objective #1)
3. Revive beginner level computer classes for adults. (Strategic Goal #9, Objective #1)
4. Continue with collection maintenance. (Strategic Goal #9, Objective #1)
5. Increase program offerings for teens and adults. (Strategic Goal #9, Objective #1)
6. Pursue training opportunies for library staff. (Strategic Goal #2, Objective #4)

DEPARTMENT:	LIBRARY
FUND: 003	DEPT NUMBER: 23

PRIOR YEAR ACCOMPLISHMENTS:

1. Obtained grant from United Way for 2018 Summer Reading Program.
2. Started Washington Wordsmith and participated in NanoWrimo.
3. Serviced over 1200 residents in the 2017 Summer Reading Program.
4. Worked with Neighborhood Reads to offer author/illustrator programs.
5. Serviced over 7500 patrons through adult and juvenile programs

PERFORMANCE MEASUREMENTS:

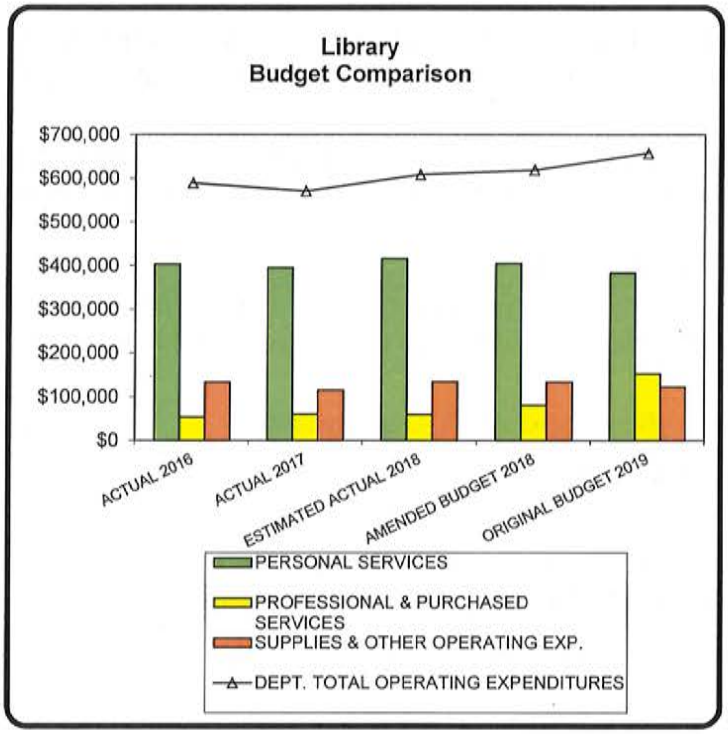
Description	2017	2018	2019 Target.
Check outs	130,267	150,000	142,000
Passport Fees Collected	8,775	10,000	14,500
Yearly door count	133,702	145,000	135,000
Public computer usage	19,095	23,000	18,000
Wireless Usage	12810	35000	12000

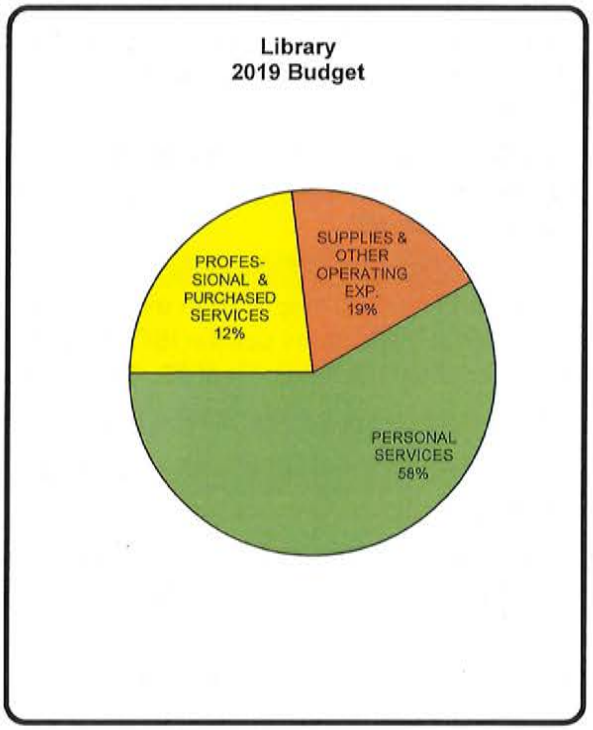
STAFFING/FTE's:

Position	2017	2018	2019
Library Director	1.00	1.00	1.00
Assistant Librarian	1.00	1.00	1.00
Youth Services Librarian	1.00	1.00	1.00
Cataloger/Technical Services Librarian	1.00	1.00	1.00
Circulation Supervisor	2.00	2.00	2.00
Clerk	7.00	7.00	7.00
	13.00	13.00	13.00

DEPARTMENT:	LIBRARY
FUND: 003	DEPT NUMBER: 23

ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	ESTIMATED ACTUAL 2018	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
PERSONAL SERVICES	$403,107	$395,512	$415,652	$404,990	$383,120
PROFESSIONAL & PURCHASED SERVICES	$53,136	$60,164	$59,014	$80,575	$152,135
SUPPLIES & OTHER OPERATING EXP.	$132,766	$114,535	$133,895	$133,500	$122,040
DEPT. TOTAL OPERATING EXPENDITURES	$589,009	$570,211	$608,561	$619,065	$657,295
CAPITAL	$0	$0	$0	$0	$0
TOTAL BUDGET FOR LIBRARY	$589,009	$570,211	$608,561	$619,065	$657,295





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. Continue current recruitment and retentions initiatives to continue the very cost effective professional volunteer service delivery system. (Strategic Goals #2, #6)
2. Emphasize prevention over suppression, and comply with the new Public Protection Class I.O.S. Grading Schedule fire prevention activities credits. (Strategic Goal #6)
3. Support Public Works endeavors to properly code fire hydrants to national standard, subsequent to the Donohue Study as well as assist in educating contractors in new subdivision code hydrant spacing requirements. (Strategic Goal # 6, #7)
4. Coordinante the spending of fire tax dollars received from the Washington Community Fire Protection District, pursuant to the contract, to insure equitable benefit to all those served by the Washington Fire Department. (Strategic Goal #6)

OBJECTIVES:

1. Hire a part time Fire Inspector to expand our Community Risk Reduction Activities and conduct Annual Commercial Inspections per the ISO PPC Schedule, and assist with other Fire Prevention Duties as outlined in the job description. (Strategic Goal #2, Objective #1)
2. Acquire land and build Fire Station (cost unknown). (Strategic Goal #6. Objective #2)

PRIOR YEAR ACCOMPLISHMENTS:

1. Hosted sixth Junior Fire Academy.
2. Worked on committee to renew Half Cent Capital Improvement Sales Tax to fund SCBA Replacement ($250,000) as well as needed fire station to the southwest, and needed apparatus, per replacement schedule.
3. Ordered and paid for new Rescue Truck 175.
4. Completed Fire Station Location study and ISO study, as well as ISO Review.

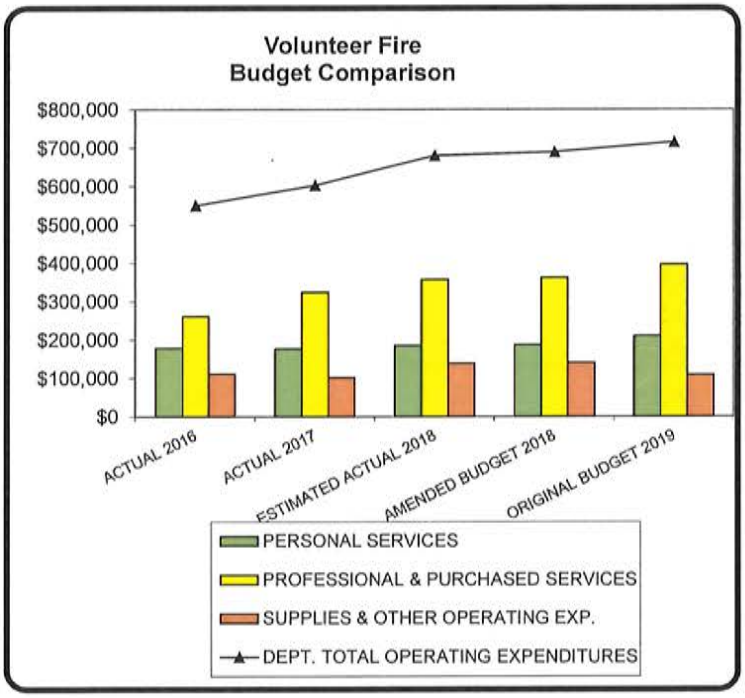
PERFORMANCE MEASUREMENTS:

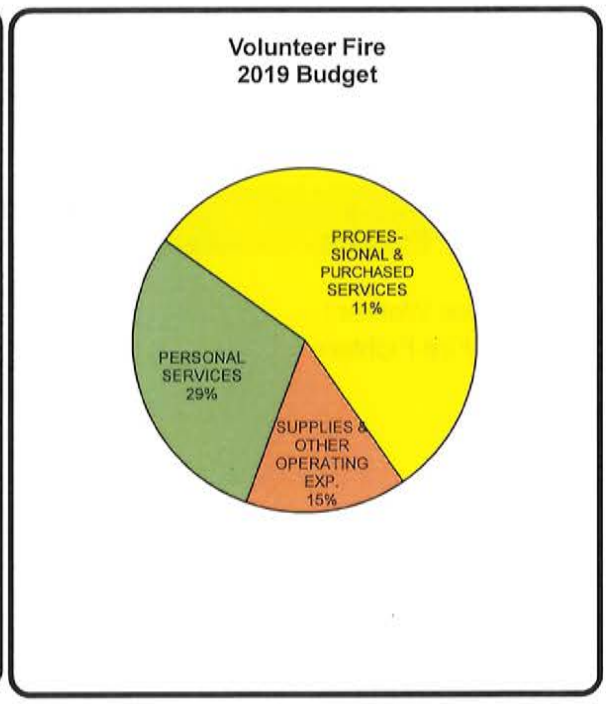
	2017	2018	2019 Target
Number of Calls	472	676	676
Average Response Time	4:87	4:78	5:00
Number of City Calls	379	427	427
Average Response Time	2:24	4:33	4:00
Number of Rural Calls	144	171	171
Average Response Time	6:82	6:70	6:70
Mutual Aid Received	3	11	11
Mutual Aid Given	49	78	78
Number of Personnel Responses	4,914	4,672	4,672
Number of Hours on Scene	390.19	399.56	400.00
Average Firefighters per Incident	9	10	10
Special Assignments	66	68	68
Still Alarms	453	539	539
First Alarms	53	68	68
Second Alarms	0	10	10
Auto Accidents	130	154	154
Extrications	15	13	13
Hazardous Conditions	85	82	82
Structure Fires	26	18	18
Water Rescues	4	6	6

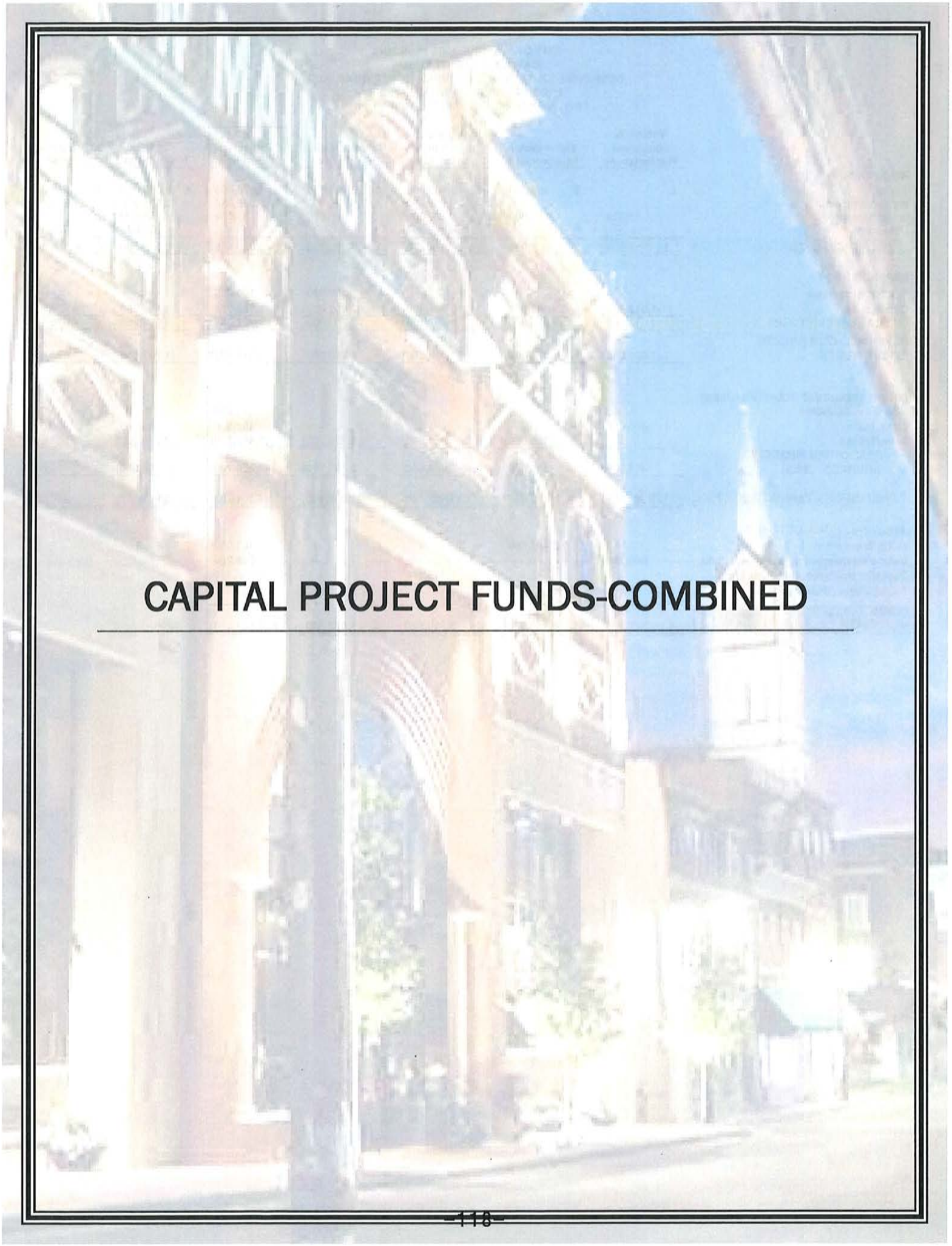
STAFFING/FTE's:

Position	2017	2018	2019
Secretary	1.00	1.00	1.00
Maintenance Worker I	0.25	0.50	0.50
Volunteer Fire Fighters	68.00	68.00	70.00
	68.25	69.25	71.50

DEPARTMENT:	VOLUNTEER FIRE				
FUND: 004	DEPT NUMBER: 24				
ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	ESTIMATED ACTUAL 2018	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
PERSONAL SERVICES	$178,367	$176,947	$185,036	$187,220	$210,020
PROFESSIONAL & PURCHASED SERVICES	$260,976	$323,796	$356,425	$361,675	$396,115
SUPPLIES & OTHER OPERATING EXP.	$111,073	$101,720	$138,154	$140,325	$108,750
DEPT. TOTAL OPERATING EXPENDITURES	$550,416	$602,463	$679,615	$689,220	$714,885
CAPITAL	$0	$12,745	$0	$0	$38,500
TOTAL BUDGET FOR VOLUNTEER FIRE	$550,416	$615,208	$679,615	$689,220	
OTHER FINANCING USES	$0	$0	$0	$12,420	$0







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, 2019

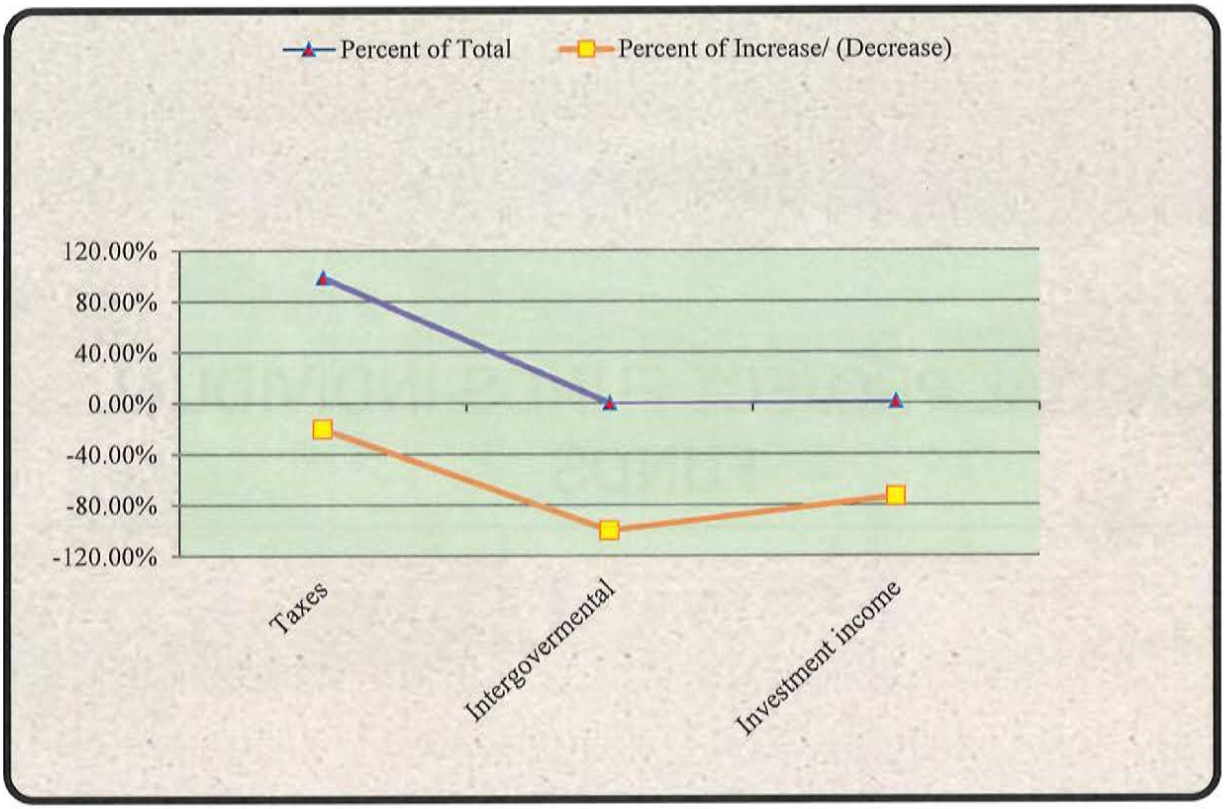
	Vehicle & Equipment Replacement	Storm Water Improvement	Capital Improvement Sales Tax	Transportation Sales Tax	2019 Projected Budget	2018 Final Budget	2018 Estimated Actual
REVENUES							
Taxes	$ -	$ 505,000	$ 2,185,500	$ 2,185,500	**$ 4,876,000**	$ 4,680,000	$ 4,778,000
Intergovernmental	-	-	168,750	1,776,800	**1,945,550**	2,024,075	1,695,000
Investment income	3,000	6,000	20,000	6,000	**35,000**	55,000	45,100
Donations	-	-	-	-	**-**	30,625	26,000
TOTAL REVENUES	3,000	511,000	2,374,250	3,968,300	**6,856,550**	6,789,700	6,544,100
EXPENDITURES							
Purchased services	-	-	-	100,000	**100,000**	-	-
Capital outlay	1,012,955	685,000	3,387,100	2,602,000	**7,687,055**	8,552,255	4,920,500
TOTAL EXPENDITURES	1,012,955	685,000	3,387,100	2,702,000	**7,787,055**	8,552,255	$ 4,920,500
REVENUES OVER (UNDER) EXPENDITURES	(1,009,955)	(174,000)	(1,012,850)	1,266,300	**(930,505)**	(1,762,555)	1,623,600
OTHER FINANCING SOURCES (USES)							
Sale of capital assets	15,000	-	-	-	**15,000**	15,000	15,000
Transfers in	400,000	-	-	-	**400,000**	400,000	400,000
Transfers out	-	(165,000)	(984,990)	(2,335,710)	**(3,485,700)**	(2,573,600)	(2,503,600)
TOTAL OTHER FINANCING SOURCES (USES)	415,000	(165,000)	(984,990)	(2,335,710)	**(3,070,700)**	(2,158,600)	$ (2,088,600)
NET CHANGE IN FUND BLANCE	(594,955)	(339,000)	(1,997,840)	(1,069,410)	**(4,001,205)**	$ (3,921,155)	$ (465,000)
FUND BALANCES, OCTOBER 1,							
Storm Water Fund	-	3,481,580	-	-	**3,481,580**		
Vehicle & Equipment Replacement Fund	665,280	-	-	-	**665,280**		
Capital Improvement Sales Tax Fund	-	-	5,348,370	-	**5,348,370**		
Transportation Sales Tax Fund	-	-	-	2,643,250	**2,643,250**		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2019	$ 70,325	$ 3,142,580	$ 3,350,530	$ 1,573,840	**$ 8,137,275**		

CAPITAL PROJECT FUNDS-INDIVIDUAL FUNDS

City of Washington

Storm Water Improvement

Fund Revenues



Revenue	Original Budget 2019	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2018
Taxes	$505,000	98.83%	(125,153)	-19.86%	$630,153
Intergovermental	-	0.00%	(430,092)	-100.00%	430,092
Investment income	6,000	1.17%	(16,532)	-73.37%	22,532
Total Revenue	$511,000	100.00%	$ (571,777)	-52.81%	$1,082,777
Other Financing Sources	($165,000)		($372,950)	-179.35%	207,950

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 storm water inlets throughout the City for potential reconstruction and/or replacement. (Strategic Goal # 1)
2. Identify, evaluate, and develop solutions to local and regional flooding / runoff problems.(Strategic Goal #1)

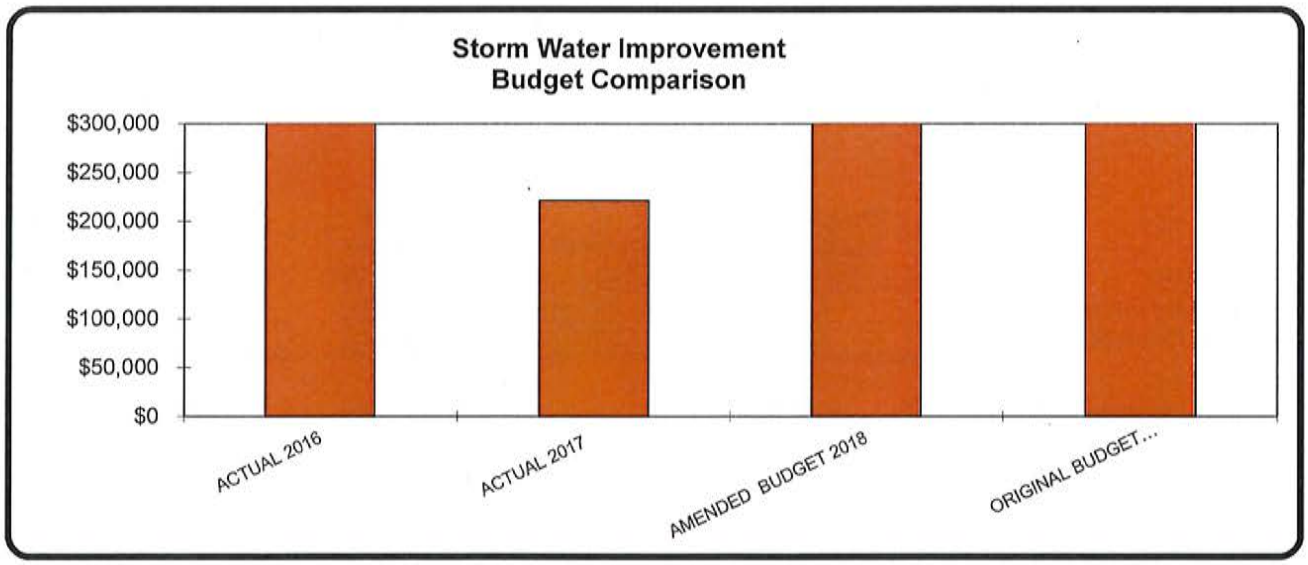
OBJECTIVES:

1. Provide best management practices for storm water run off. (Strategic Goal #1, Objective #3)
2. Utilize City storm water funds for improvements to the City's storm water system. (Strategic Goal #1, Objective #3)
3. Review and evaluate performance measurements annually. (Strategic Goal #5, Objective #4)

PRIOR YEAR ACCOMPLISHMENTS

1. Demolished an industrial building within a floodplan.
2. Replaced storm sewer at end of Fulton Street
3. Disconnected storm from sanitary on Front Street.
4. Expanded storm sewer system up Front Street to Fremont Street.

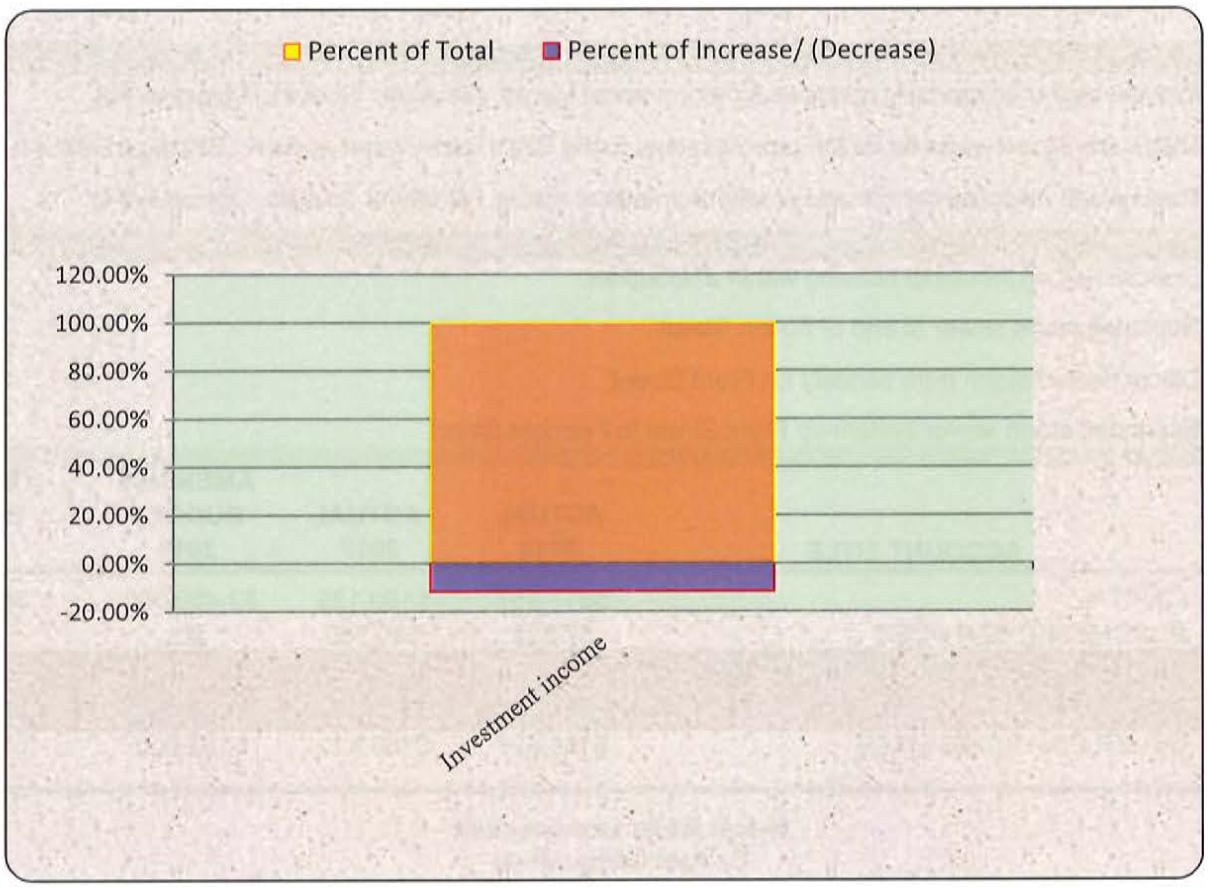
ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
CAPITAL	$317,387	$190,125	$2,450,000	$685,000
PURCHASED SERVICES	$7,223	$30,735	$0	$0
TOTAL BUDGET FOR STORM WATER IMPROVEMENT	$324,610	$220,860	$2,450,000	$685,000
OTHER FINANCING USES	$165,527	$166,420	$152,000	$165,000



City of Washington

Vehicle & Equipment Replacement

Fund Revenue



Revenue	Original Budget 2019	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2018
Investment income	$3,000	100.00%	($395)	-11.63%	$3,395
Total Revenue	$3,000	100.00%	($395)	-11.63%	$3,395
Other Financing Sources	$ 415,000		$ (5,426)	-1.29%	$420,426

DEPARTMENT:	VEHICLE & EQUIPMENT REPLACEMENT
FUND: 010	

PURPOSE:

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 if funding available.

GOALS:

1. Continue efforts in overseeing efficient use of City assets. (Strategic Goal #1)

OBJECTIVES:

1. Ensure the availability of resources for the future replacement of vehicles and equipment. (Strategic Goal #1, Objective #1)
2. Provide City Departments with vehicles and equipment that will enable them to provide effective & efficient services to the city's resident. (Strategic Goal #1, Objective #1)

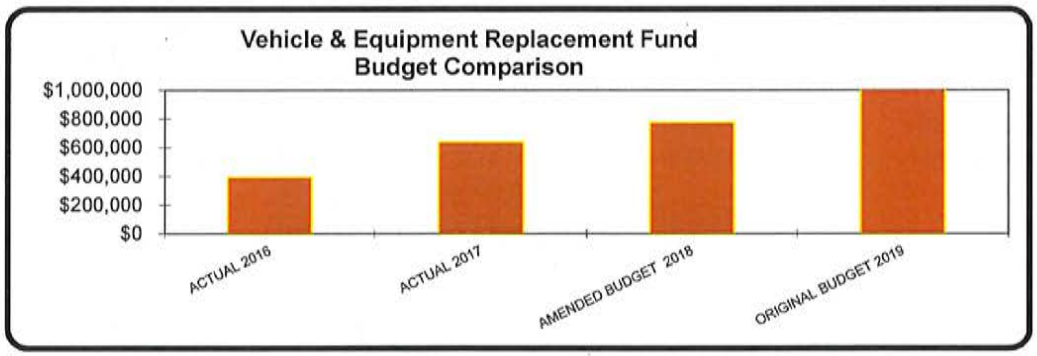
PRIOR YEAR ACCOMPLISHMENTS:

1. Purchased 2 new police SUV vehicles to maintain healthy fleet rotation.
2. Purchased 4 new trucks including a snow plow truck and new dump truck.
3. Purchased new tractor, wide area mower, leaf vac and sport bleachers.

PERFORMANCE MEASUREMENTS:

Description		2017	2018	2019 Target
Vehicle Repair & Maintenance	Police	22,408	19,500	20,000
	Engineering	2,587	1,000	1,000
	Street	22,234	30,000	25,000
	Park	17,978	12,000	12,000
Vehicles per Fleet	Police	23	23	23
	Engineering	5	5	5
	Street	24	24	24
	Park	17	17	17
Vehicles Replaced	Police	3	2	3
	Engineering	0	2	0
	Street	2	0	3
	Park	1	0	0
Equipment Repair & Maintenance	Police	15,167	17,500	17,000
	Engineering	22	200	200
	Street	50,315	12,000	15,000
	Park	14,275	16,000	15,000

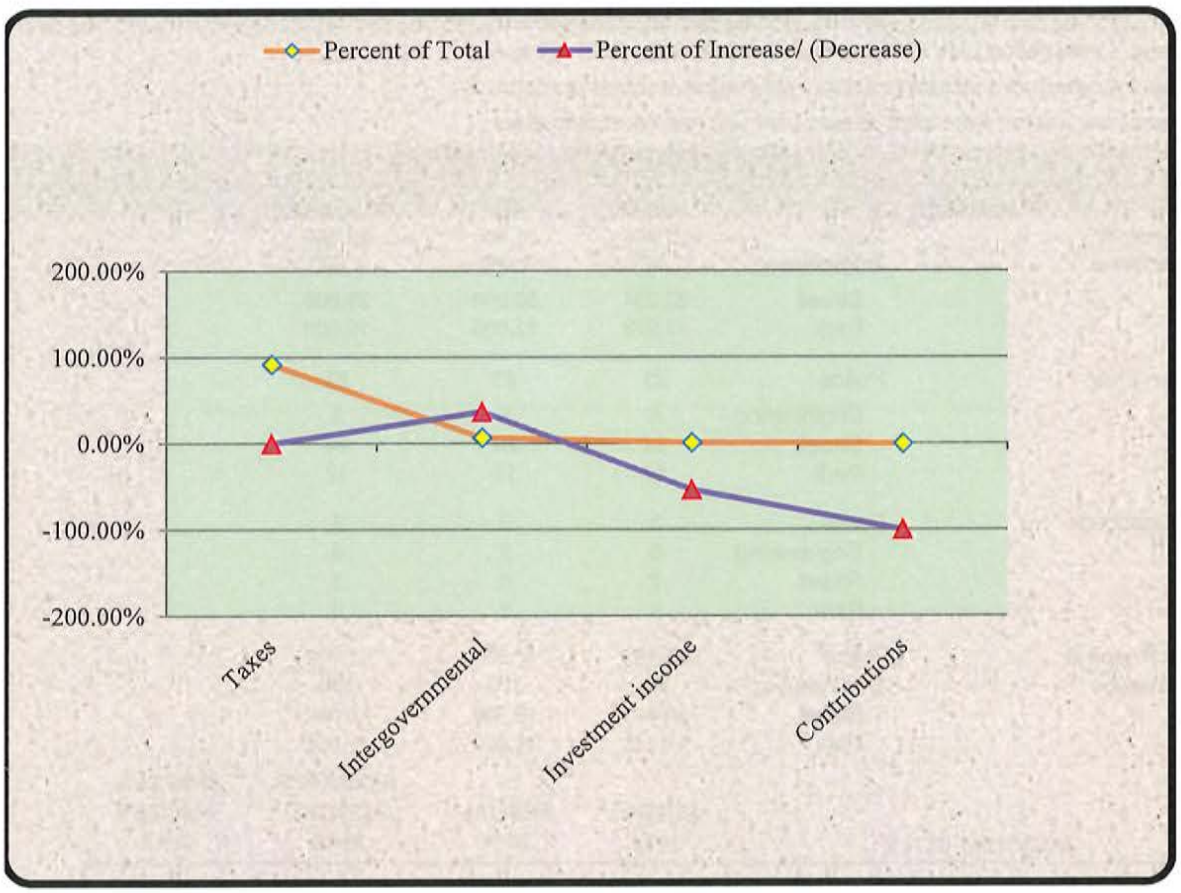
ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
CAPITAL	$394,719	$639,787	$776,145	$1,012,955
TOTAL BUDGET FOR VEHICLE & EQUIPMENT REPLACEMENT FUND	$394,719	$394,719	$776,145	$1,012,955
OTHER FINANCING USES	$0	$0	$0	$0



City of Washington

Capital Improvement Sales Tax

Fund Revenue



Revenue	Original Budget 2019	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2018
Taxes	$2,185,500	92.05%	($4,265)	-0.19%	$2,189,765
Intergovernmental	168,750	7.11%	45,635	37.07%	123,115
Investment income	20,000	0.84%	(23,190)	-53.69%	43,190
Contributions	-	0.00%	(26,000)	-100.00%	26,000
	$2,374,250	100.00%	($7,820)	-116.82%	$2,382,070

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. (Startegic Goal #3)
2. Budget and plan for new projects included in the capital improvement sale tax renewal plan. (Startegic Goal #1)

OBJECTIVES:

1. Construct or purchase various improvements listed in the long-range capital improvement plan. (Strategic Goal #1, Objective #2)

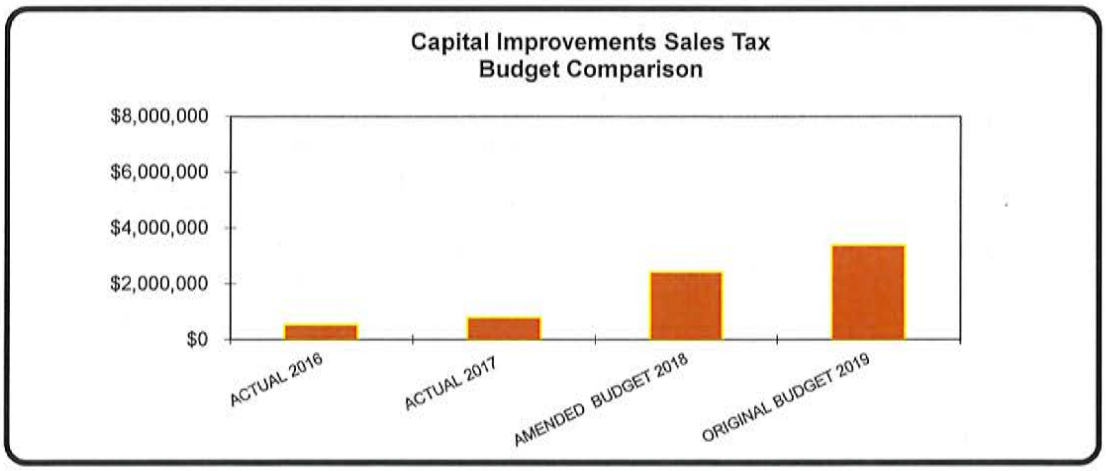
PRIOR YEAR ACCOMPLISHMENTS:

1. Debt service requirements met.
2. Successful capital improvement sales tax 8-year renewal.
3. Purchase new fire rescue truck, large bucket truck, and small bucket truck.

PERFORMANCE MEASUREMENTS:

	2017	2018	2019 Target
Percent of Projects Complete	93%	100%	5%

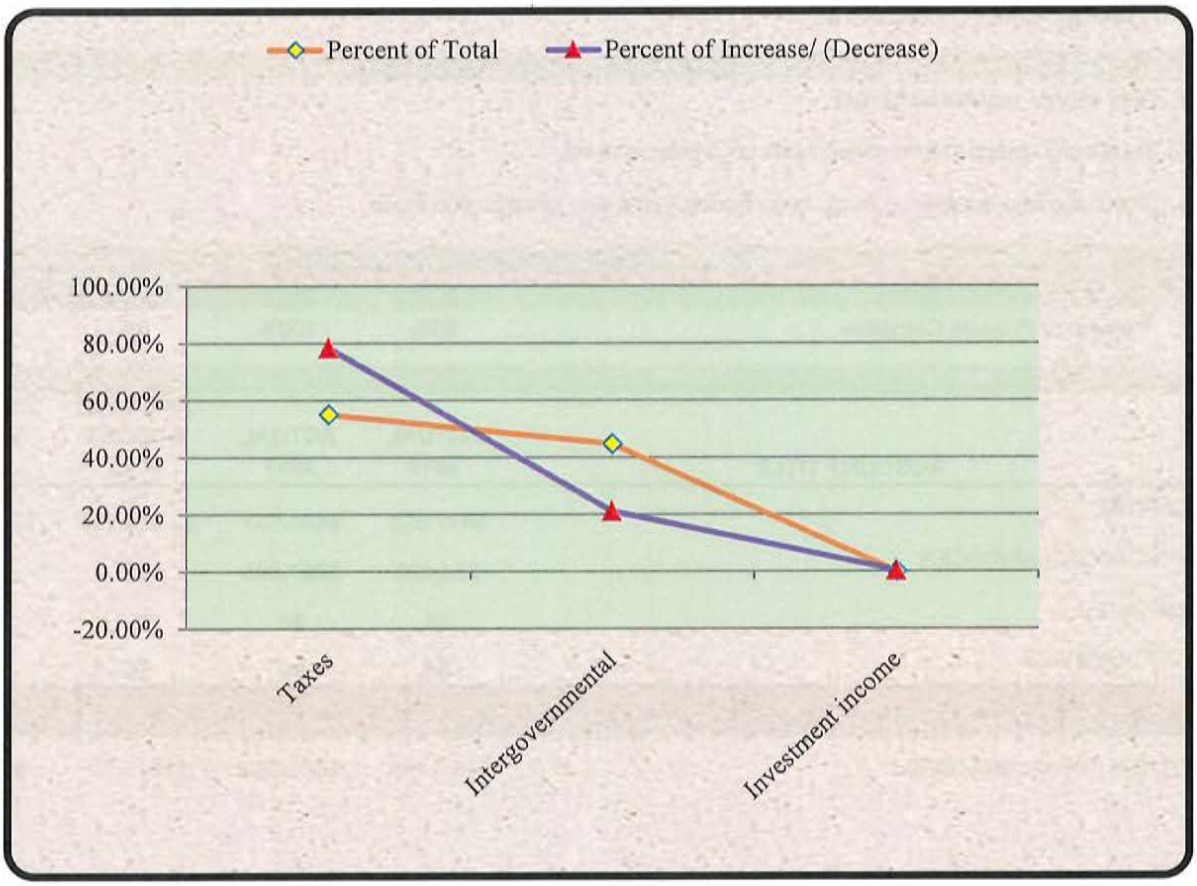
ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
CAPITAL	$477,523	$499,151	$2,414,950	$3,387,100
PURCHASED SERVICES	$54,428	$287,898	$0	$0
SUPPLIES	$0	$0	$0	$0
DEBT SERVICE	$0	$0	$0	$0
TOTAL BUDGET FOR CAPITAL IMPROVEMENT SALES TAX	$531,951	$787,049	$2,414,950	$3,387,100
OTHER FINANCING USES	$990,440	$988,300	$987,270	$984,990



City of Washington

Transportation Sales Tax

Fund Revenue



Revenue	Original Budget 2019	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2018
Taxes	$2,185,500	55.07%	($4,297)	-0.20%	$2,189,797
Intergovernmental	1,776,800	44.77%	1,185,949	200.72%	590,851
Investment income	6,000	0.15%	(6,685)	-52.70%	12,685
Total Revenue	$3,968,300	100.00%	$ 1,174,967	42.06%	$2,793,333

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. (Strategic Goal # 1)
2. Meet debt service requirements. (Strategic Goal #3)

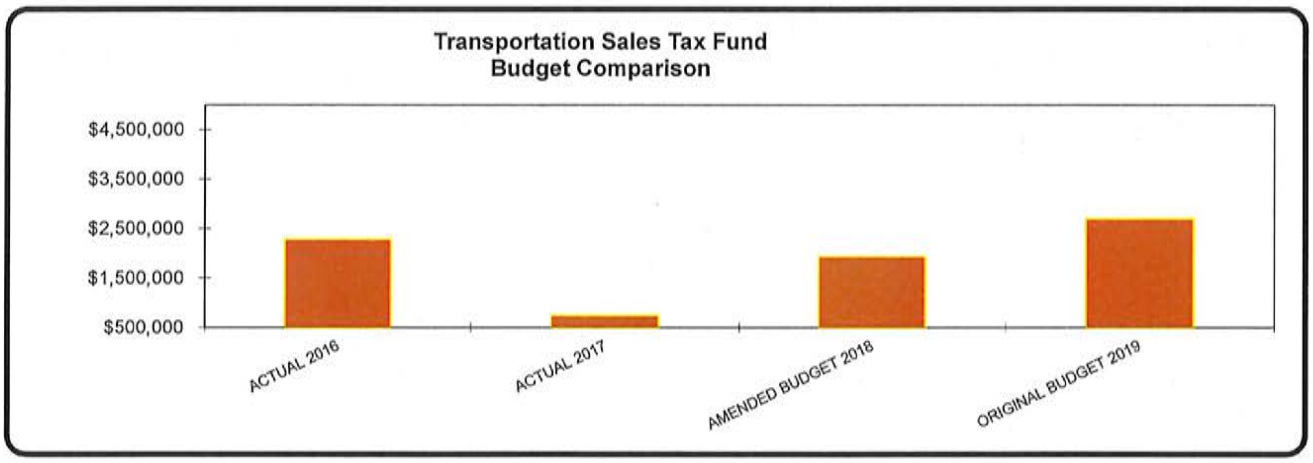
OBJECTIVES:

1. Nova Chips and Asphalt Overlays. (Strategic Goal #6, Objective #1)
2. Sidewalk Improvements. (Strategic Goal #1, Objective #3)
3. Bluff Road Improvements (Strategic Goal #6, Objective #1)
4. Review and evaluate performance measurements annually. (Strategic Goal #5, Objective #4)

PRIOR YEAR ACCOMPLISHMENTS:

1. Asphalt Overlay program
2. Sidewalk Improvements
3. Debt Service requirements met.
4. Lafayette Street Railroad Crossing
5. Awarded East/West Gateway Grant for Busch Creek Greenway.

ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
CAPITAL	$2,266,561	$665,266	$1,837,500	$2,602,000
PURCHASED SERVICES	$20,214	$77,467	$100,000	$100,000
TOTAL BUDGET FOR TRANSPORTATION SALES TAX FUND	$2,286,775	$742,733	$1,937,500	$2,702,000
OTHER FINANCING SOURCES	$1,758,960	$1,807,200	$2,285,030	$2,335,710



ENTERPRISE FUNDS-COMBINED

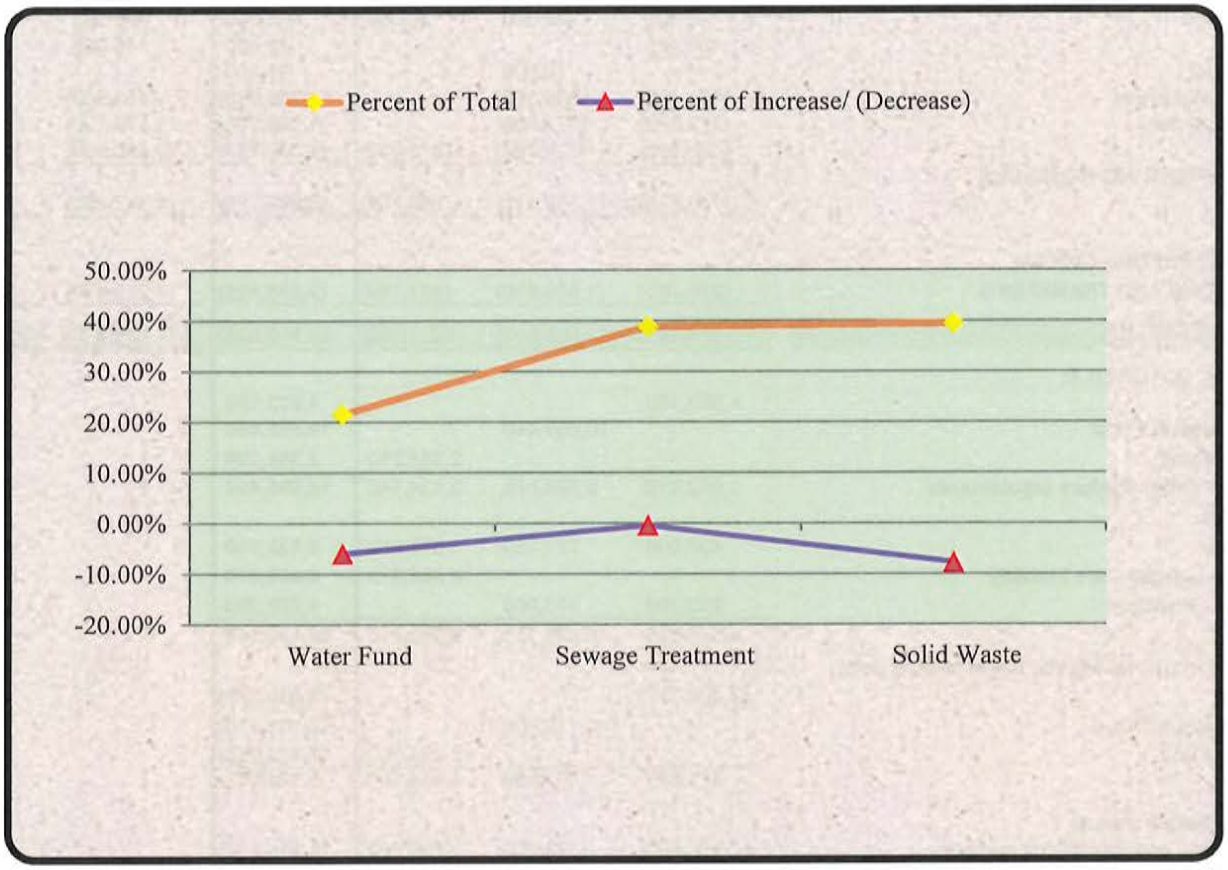
CITY OF WASHINGTON, MISSOURI
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Water	Sewage Treatment	Solid Waste	2019 Projected Budget	2018 Final Budget	2018 Estimatec Actual
OPERATING REVENUES	$ 1,466,500	$ 2,645,300	$ 2,685,150	**$ 6,796,950**	$ 6,575,250	$ 6,726,075
OPERATING EXPENSES						
Personal services	583,900	533,790	871,240	**1,988,930**	1,872,610	1,872,620
Operation & maintenance	702,395	737,010	1,388,535	**2,827,940**	2,726,090	2,685,745
Small tools/ equipment/fixtures	12,195	22,700	11,525	**46,420**	61,710	46,710
Depreciation expense	395,000	1,150,000	285,000	**1,830,000**	1,858,000	1,868,000
OPERATING EXPENSES	1,693,490	2,443,500	2,556,300	**6,693,290**	6,518,410	6,473,075
OPERATING INCOME (LOSS)	(226,990)	201,800	128,850	**103,660**	56,840	253,000
NONOPERATING REVENUES (EXPENSES)						
Investment income	8,000	395,000	20,000	**423,000**	436,300	456,600
Rents	32,425	-	-	**32,425**	45,000	35,000
Intergovernmental	-	20,000	-	**20,000**	-	-
Interest and fiscal charges	(120,400)	(586,160)	-	**(706,560)**	(753,360)	(753,360)
Principal - debt service	(233,300)	(975,000)	-	**(1,208,300)**	(1,179,700)	(1,179,700)
Capital outlay	(430,500)	(722,250)	(370,000)	**(1,522,750)**	(2,860,500)	(2,150,500)
TOTAL NONOPERATING REVENUES (EXPENSES)	(743,775)	(1,868,410)	(350,000)	**(2,962,185)**	(4,312,260)	(3,591,960)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(970,765)	(1,666,610)	(221,150)	**(2,858,525)**	(4,255,420)	(3,338,960)
CHANGE IN NET ASSETS	(970,765)	(1,666,610)	(221,150)	**(2,858,525)**	$ (4,255,420)	$ (3,338,960)
NET POSITION, OCTOBER 1:						
Water Fund	4,923,180	-	-	**4,923,180**		
Sewage Treatment Fund	-	10,565,480	-	**10,565,480**		
Solid Waste Fund	-	-	2,355,290	**2,355,290**		
Estimated Net Position before adjustments	3,952,415	8,898,870	2,134,140	**14,985,425**		
Adjustments for:						
Capital Outlay	430,500	722,250	370,000	**1,522,750**		
Solid Waste - Landfill Care Liability	-	-	4,465,670	**4,465,670**		
Debt Service - Principal	233,300	975,000	-	**1,208,300**		
Subtotal	4,616,215	10,596,120	6,969,810	**22,182,145**		
Less: Invested in capital assets, net of related debt						
Water Fund	(4,000,370)	-	-	**(4,000,370)**		
Sewage Treatment Fund	-	(10,133,430)	-	**(10,133,430)**		
Solid Waste Fund	-	-	(2,124,250)	**(2,124,250)**		
Subtotal	615,845	462,690	4,845,560	**5,924,095**		
Less: Funding Requirements						
25% Fund Balance, commited for operations	(324,600)	(323,400)	(567,800)	**(1,215,800)**		
ESTIMATED NET POSITION, SEPTEMBER 30, 2019	$ 291,245	$ 139,290	$ 4,277,760	**$ 4,708,295**		

City of Washington

Enterprise Funds

Operating Revenue by Fund



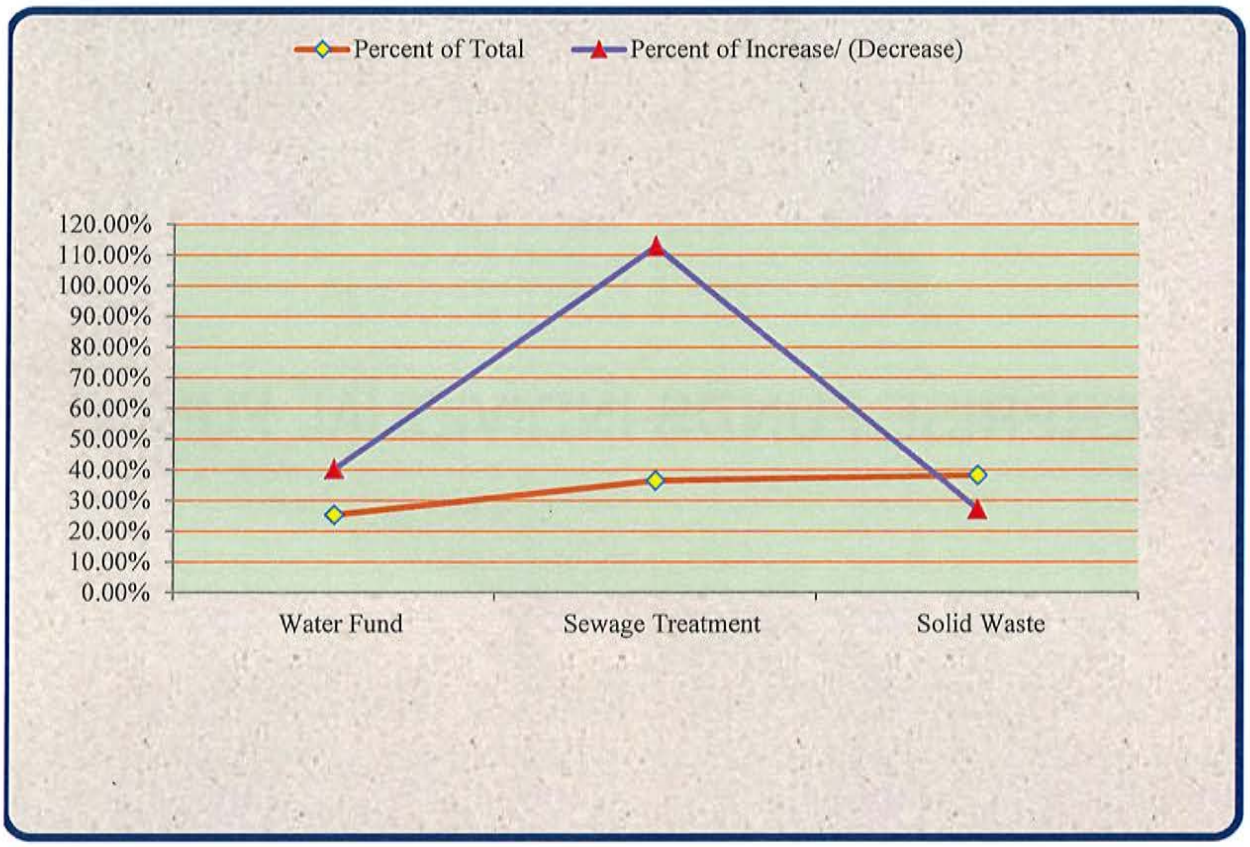
Operating Revenue	Original Budget 2019	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2018
Water Fund	$1,466,500	21.58%	($92,789)	-5.95%	$1,559,289
Sewage Treatment	2,645,300	38.92%	(10,488)	-0.39%	2,655,788
Solid Waste	2,685,150	39.51%	(224,776)	-7.72%	2,909,926
Total Operating Revenue	$6,796,950	100.00%	-$328,053	-14.07%	$7,125,003

Transfers In $0

City of Washington

Enterprise Fund

Operating Expenses by Fund



Operating Expenses	Original Budget 2019	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2018
Water Fund	$1,693,490	25.30%	$486,019	40.25%	$1,207,471
Sewage Treatment	2,443,500	36.51%	1,295,423	112.83%	1,148,077
Solid Waste	2,556,300	38.19%	546,797	27.21%	2,009,503
Total Operating Expenses	$6,693,290	100.00%	$2,328,239	180.30%	$4,365,051
Transfers Out	$0		($6,825)	-100.00%	$6,825

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 while working along with the strong guidelines of the Environmental Protection Agency (EPA) and Missouri Department of Natural Resources (MDNR) with a safe, high quality, and abundant supply of water that meets not only domestic, but also fire protection needs.

GOALS:

1. To provide clean and safe drinking water. (Strategic Goal #7)
2. New lines to be added 2" line at 11th Street to 6" adding for more fire flow. Install (12" Extension from High Street. Sofica Drive and Autumn Leaf) to double fire flow. Install new lines at Terry Lane East Third to East Fifth, International from East Third to East Fifth. (Strategic Goal #7)
3. Provide adequate fire protection. (Strategic Goal #7)
4. Ensure that the Water System continues to meet all Federal and State regulations. (Strategic Goal #7)
5. Properly maintain the water system which includes nine wells and 3 elevated storage tanks. (Strategic Goal #7)

OBJECTIVES:

1. Continue to work with MDNR on permanent chlorination. Look into new pumps that will sit on top of tanks that will be hooked in SCADA system to help monitor and control the chlorine. (Strategic Goal #7, Objective #3)
2. Continue hydrant replacement maintenance and flushing program. (Strategic Goal #7, Objective #1)
3. 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. (Strategic Goal #7, Objective #1)
4. Review of water systems need and monitor water rates and implement any rate increases as deemed necessary. (Strategic Goal #3, Objective #1)
5. Continue to work as a Public Works Department while working cooperatively with the Street, Wastewater, and Park Departments. (Strategic Goal #2, Objective #3)
6. Review and evaluate performance measurements annually. (Strategic Goal #2, Objective #3)

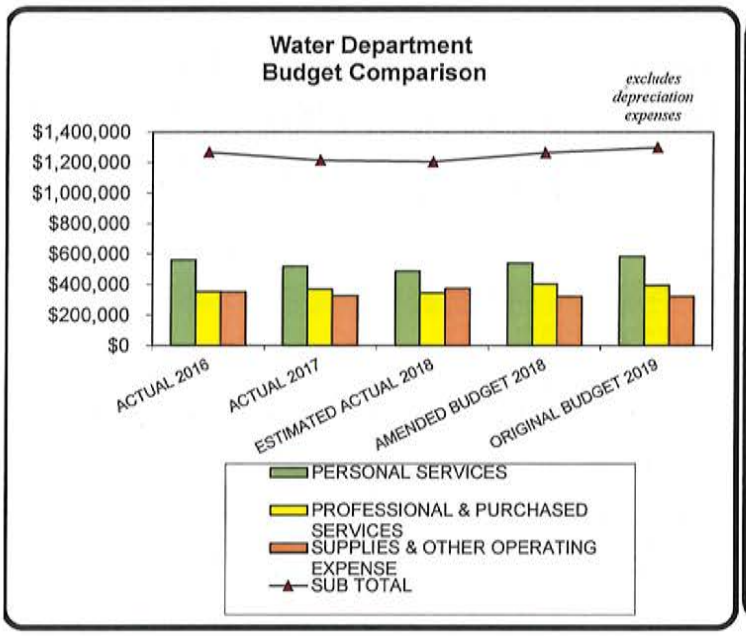
PRIOR YEAR ACCOMPLISHMENTS:

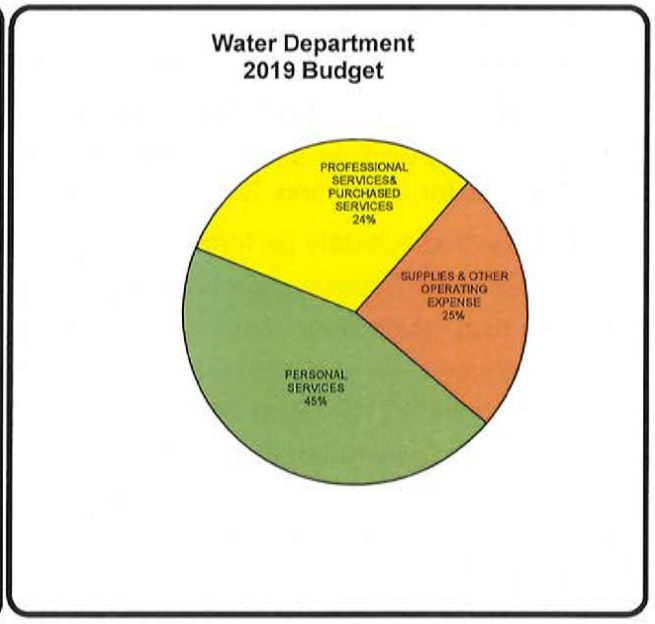
1. Maintained tightened control over material inventory and overtime personnel cost.
2. Completed the upgrade of the Water Control System.
3. Purchased a new 2019 Chevrolet 3500 Silverado vehicle.
4. Water line upgrade on Oak Street.
5. Water Tower asbestos paint removal, and new paint job.

PERFORMANCE MEASUREMENTS:			
Description	**2017**	**2018**	**2019 Target**
New Meters Issued	31	60	60
New Meters Issued (Irrigation)	2	3	3
Meters Replaced	12	10	10
Locates performed	2000	2200	2200
Monthly Average - Water Shut Off's	50	50	50
Work Orders Completed	226	230	230
Water Tap Permits Issued	17	15	15
Average Residential Meter Cost	$360	$360	$360
Average Commercial Meter Cost	$1,600	$1,600	$1,600
Average City Staff Cost - meter replacement	$23	$35	$35
Average City Staff Cost - service call	$31	$35	$35
Average City Staff Cost - shut off/reconnect	$33	$50	$50
Number of Water Main Breaks	40	30	30

STAFFING/FTE's:			
Position	**2017**	**2018**	**2019**
Water & Wastewater Superintendent	0.50	0.50	0.50
Foreman	1.00	1.00	1.00
Maintenance Worker III	1.00	1.00	1.00
Maintenance Worker II	2.00	2.00	2.00
Secretary	0.50	0.50	0.50
Maintenance Worker I	2.00	2.00	2.00
Clerk	0.50	0.50	0.50
	7.50	7.50	7.50

DEPARTMENT:	WATER				
FUND: 400	DEPT NUMBER: 35				
ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	ESTIMATED ACTUAL 2018	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
PERSONAL SERVICES	$561,486	$518,608	$486,783	$540,220	$583,900
PROFESSIONAL & PURCHASED SERVICES	$354,483	$370,012	$344,839	$402,870	$393,995
SUPPLIES & OTHER OPERATING EXPENSE	$351,220	$326,255	$373,412	$320,685	$320,595
SUB TOTAL	$1,267,189	$1,214,875	$1,205,034	$1,263,775	$1,298,490
DEPRECIATION	$391,562	$394,695	$0	$390,000	$395,000
DEPT. SUB TOTAL OPERATING EXPENSES	$1,658,751	$1,609,570	$1,205,034	$1,653,775	$1,693,490
CAPITAL	$0	$0	$577,485	$932,500	$430,500
DEBT SERVICE	$132,068	$121,506	($29)	$344,500	$353,700
TOTAL BUDGET FOR WATER FUND	$1,790,819	$1,731,076	$1,782,490	$2,930,775	$2,477,690
TRANSFERS OUT	$ 2,275	$ -		$ -	$ -





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. (Strategic Goal #1)
2. Address areas within the collection system regarding inflow and infiltration. (Strategic Goal #1)
3. Continue to comply with all Federal and State regulations. (Strategic Goal #5)

OBJECTIVES:

1. Slip line over 6,000 feet of sewer lines. (Strategic Goal #1, Objective #3)
2. Continue to renovate the existing distribution failures by excavating, replacing, and slip-lining infiltration problem areas. (Strategic Goal #1, Objective #3)
3. Evaluate wastewater system operations and implement sewer rate increases as necessary. (Strategic Goal #3, Objective #1)
4. Continue Sewer Distribution Maintenance Program - cleaning, jetting and inspections. (Strategic Goal #7, Objective #2)
5. Replace pumps in Westlink Lift Stations and upgrade. (Startegic Goal #1, Objective #1)
6. Install new air scrubber in the headworks building. (Strategic Goal #7, Objective #2)
7. Continue to work as a Public Works Department while working cooperatively with the Street, Water, Wastewater, and Parks Departments. (Strategic Goal #2, Objective #3)
8. Review and evaluate performance measurements annually. (Strategic Goal #4, Objective #1)

PRIOR YEAR ACCOMPLISHMENTS:

1. Electrical modification made at Waste Water Treatment Plant.
2. Performed extensive odor monitoring of the wastewater collection system and at the wastewater treatment plant. Modified processes accordingly to minimize odors from the waste water system.
3. Purchased new Kubota Utility Vehicle to move easily and haul supplies between plants.

PERFORMANCE MEASUREMENTS:

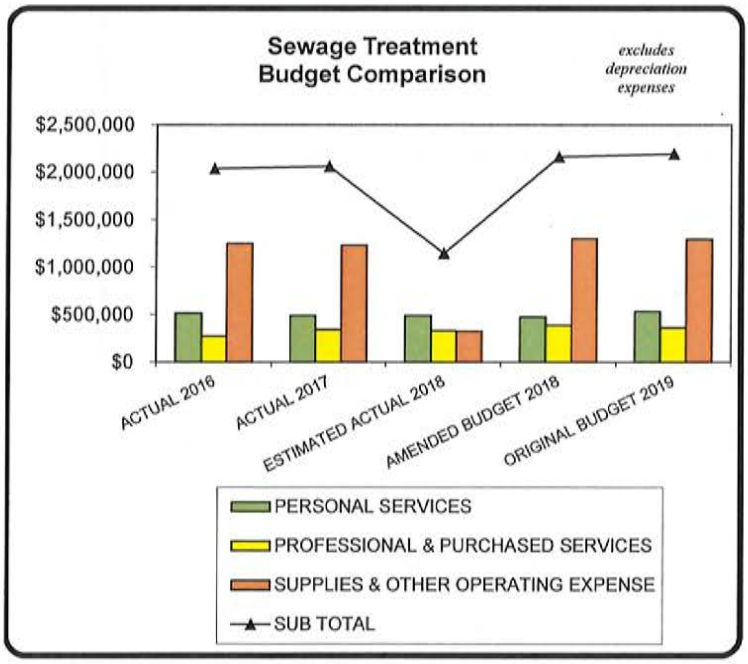
Description	2017	2018	2019 Target
Locates Performed	2,086	1,667	1,700
Work Orders Completed	350	350	350
Average City Staff Cost - service call	$62	$65	$65
Sewer Routine Reports	465	465	465

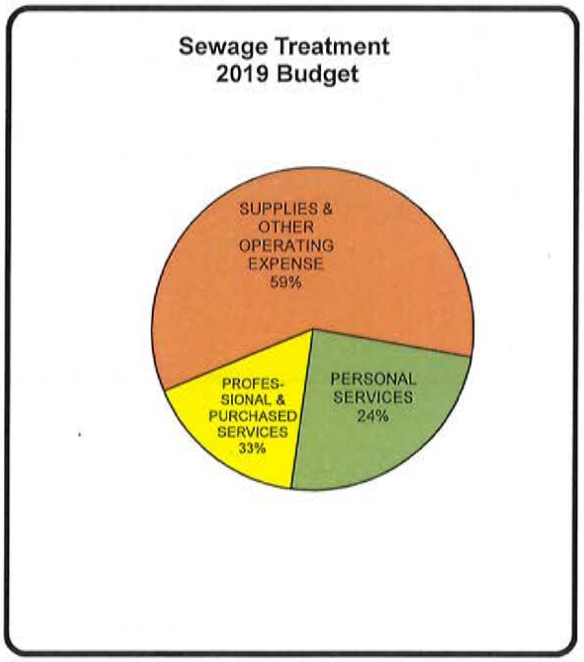
STAFFING/FTE's:

Position	2017	2018	2019
Water & Wastewater Superintendent	0.50	0.50	0.50
Wastewater Treatment Chief Operator	2.00	2.00	2.00
Waste water Treatment Plant Operator	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00
Secretary	0.50	0.50	0.50
Maintenance Worker I	3.00	3.00	3.00
Clerk	0.50	0.50	0.50
	8.50	8.50	8.50

DEPARTMENT:	SEWAGE TREATMENT
FUND: 410	DEPT NUMBER: 36

ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	ESTIMATED ACTUAL 2018	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
PERSONAL SERVICES	$514,204	$488,806	$488,849	$474,410	$533,790
PROFESSIONAL & PURCHASED SERVICES	$274,640	$343,362	$331,631	$389,250	$363,710
SUPPLIES & OTHER OPERATING EXPENSE	$1,249,225	$1,230,804	$325,553	$1,299,025	$1,296,000
SUB TOTAL	$2,038,069	$2,062,972	$1,146,033	$2,162,685	$2,193,500
DEPRECIATION	$290,329	$238,050	$0	$310,000	$250,000
DEPT. SUB TOTAL OPERATING EXPENSES	$2,328,398	$2,301,022	$1,146,033	$2,472,685	$2,443,500
CAPITAL	$0	$0	$258,491	$518,000	$722,250
DEBT SERVICE	$702,895	$653,551	$1,600,109	$1,588,560	$1,561,160
TOTAL BUDGET FOR SEWAGE TREATMENT	$3,031,293	$2,954,573	$3,004,633	$4,579,245	$4,726,910
TRANSFERS OUT	$ 2,275	$ -	$ -	$ -	$ -

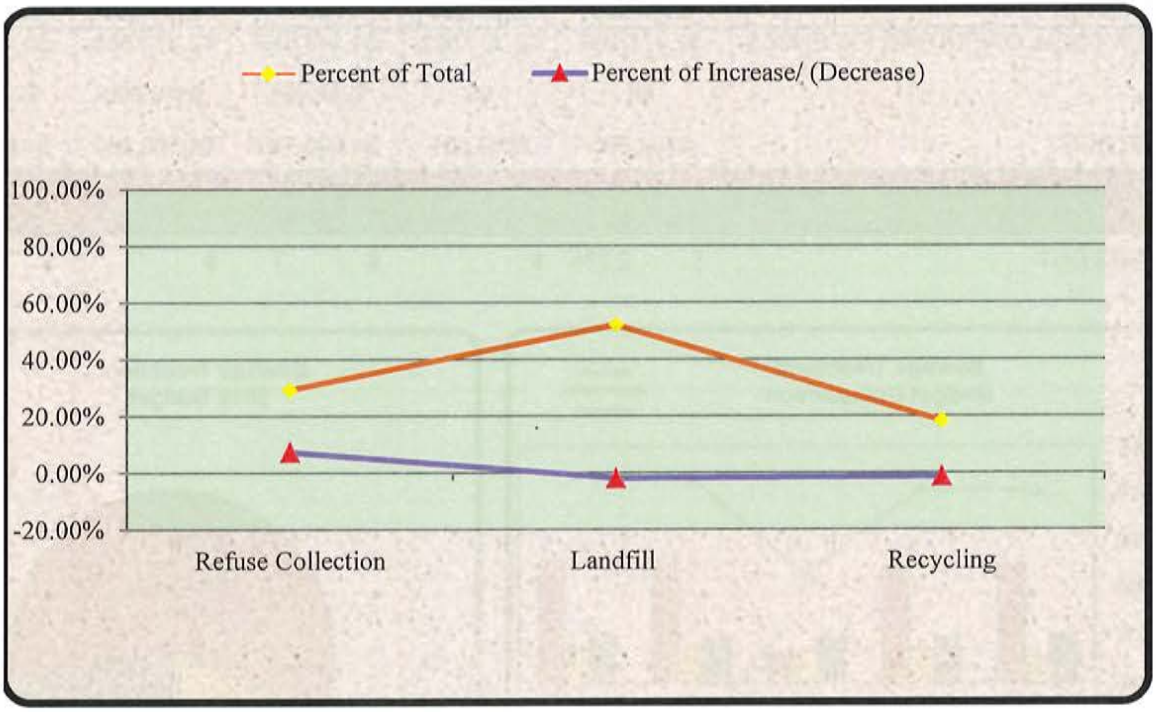




City of Washington

Solid Waste Fund

Operating Revenue by Fund

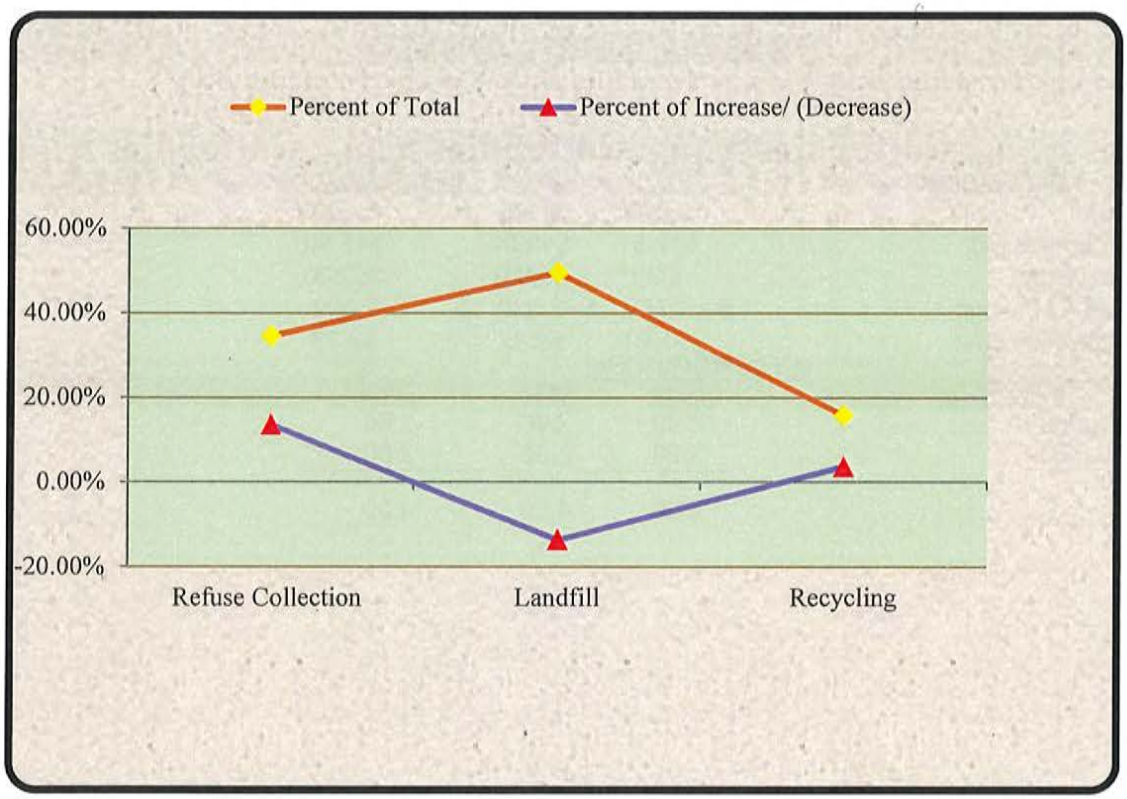


Operating Revenue	Original Budget 2019	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2018
Refuse Collection	$860,634	29.41%	$59,000	7.36%	$801,634
Landfill	1,528,690	52.24%	(29,098)	-1.87%	1,557,788
Recycling	537,145	18.35%	(7,000)	-1.29%	544,145
Total Revenue	$2,926,469	100.00%	$22,902	4.21%	$2,903,567

City of Washington

Solid Waste Fund

Operating Expenses by Department



Operating Expenses	Original Budget 2019	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2018
Refuse Collection	$826,555	34.56%	$122,580	13.60%	$901,095
Landfill	1,186,430	49.60%	(202,405)	-13.68%	1,479,540
Recycling	378,955	15.84%	13,650	3.72%	367,335
Total Operating Expenses	$2,391,940	100.00%	($66,175)	3.64%	$2,747,970

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. (Strategic Goal #5)

OBJECTIVES:

1. Meet daily demands for service and keep citizens complaints to a low figure. (Strategic Goal # 5, Objective #2)
2. Reduce workplace accidents and claims. (Strategic Goal #2, Objective #1)
3. Review and evaluate performance measures annually. (Strategic Goal #2, Objective #4)

PRIOR YEAR ACCOMPLISHMENTS:

1. Reduced worker's compensation claims by promoting a safe work environment and training.

PERFORMANCE MEASUREMENTS:

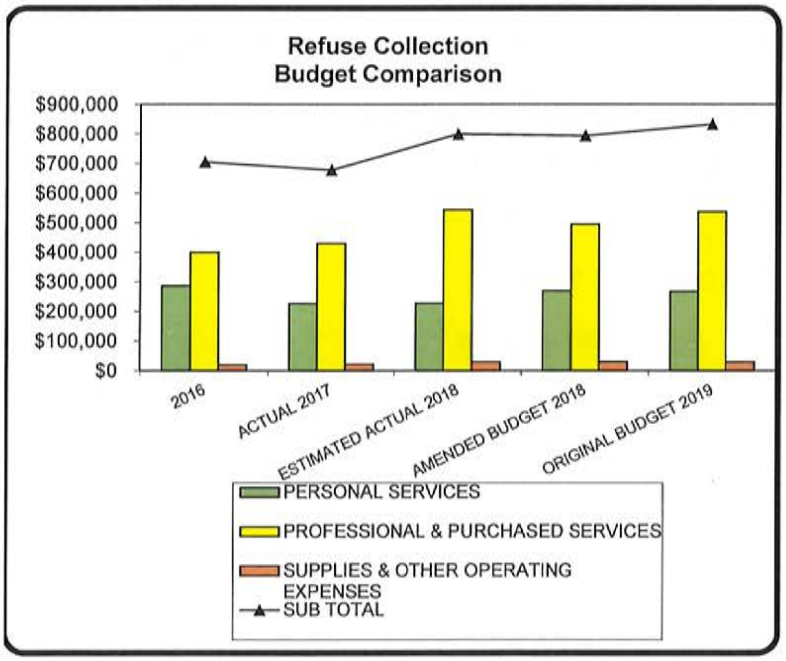
Description	2017	2018	2019 Target
Trash customers	5,957	6,105	6,200
Average bill per household	$12.51	$19.00	$13.00
Tons of trash collected	5,601	25,887	26,000
Weekly trash collection cost	$ 1,750	$ 2,520	$ 2,600
Weekly trash collection cost	$3.40	$2.42	$2.38

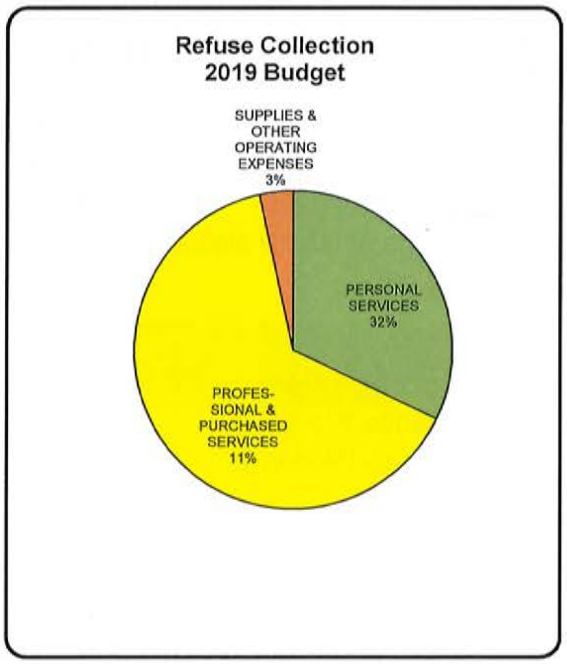
STAFFING/FTE's:

Position	2017	2018	2019
Maintenance Worker II	2.00	2.00	2.00
Maintenance Worker I	2.00	2.00	2.00
	4.00	4.00	4.00

DEPARTMENT:	REFUSE COLLECTION
FUND: 420	DEPT NUMBER: 37

ACCOUNT TITLE	2016	ACTUAL 2017	ESTIMATED ACTUAL 2018	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
PERSONAL SERVICES	$286,513	$226,099	$226,896	$269,010	$267,340
PROFESSIONAL & PURCHASED SERVICES	$399,396	$430,003	$543,350	$495,270	$536,750
SUPPLIES & OTHER OPERATING EXPENSES	$18,781	$21,283	$28,990	$29,275	$28,375
SUB TOTAL	$704,690	$677,385	$799,236	$793,555	$832,465
DEPRECIATION	$30,748	$27,620	$0	$33,000	$28,000
SUB TOTAL OPERATING EXPENSES	$735,438	$705,005	$799,236	$826,555	$860,465
CAPITAL	$0	$0	$0	$0	$0
DEBT SERVICE	$5,364	-$39	-$14	$0	$0
TOTAL BUDGET FOR REFUSE COLLECTION	$740,802	$704,966	$799,222	$826,555	$860,465
TRANSFERS OUT	$ -	$ -	$ -	$ -	$ -





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. Continue to utilize less soil using coverd tarps for daily cover. (Strategic Goal #5)
2. Work closely with Engineering Department and Department of Natural Resources to proceed with landfill closure operations. (Strategic Goal #2)

OBJECTIVES:

1. Meet daily demands for service and keep citizens complaints to a minimum. (Strategic Goal #5, Objective #2)
2. Continue to fill cell 4/5 South, finish grade and seed finished slopes. (Strategic Goal #5, Objective #2)
3. Review and evaluate performance measurements annually. (Strategic Goal #2, Objective #5)

PRIOR YEAR ACCOMPLISHMENTS:

1. Reduce worker compensation claims by promoting a safe work enviroment and training.

PERFORMANCE MEASUREMENTS:

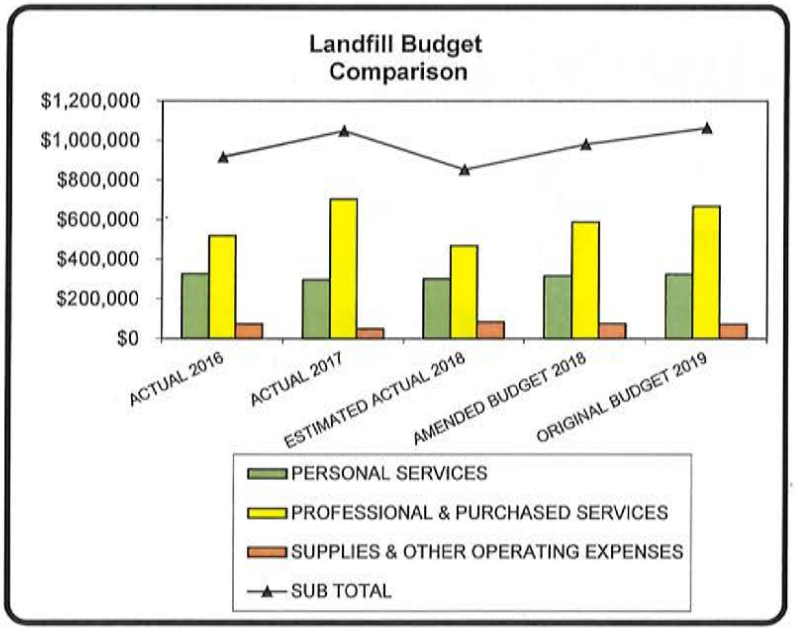
Description	2017	2018	2019 Target
Tons of trash added	32,824	25,887	27,000
Percentage of landfill closed	66	69	72
Average bill	$105.65	$106.00	$114.91

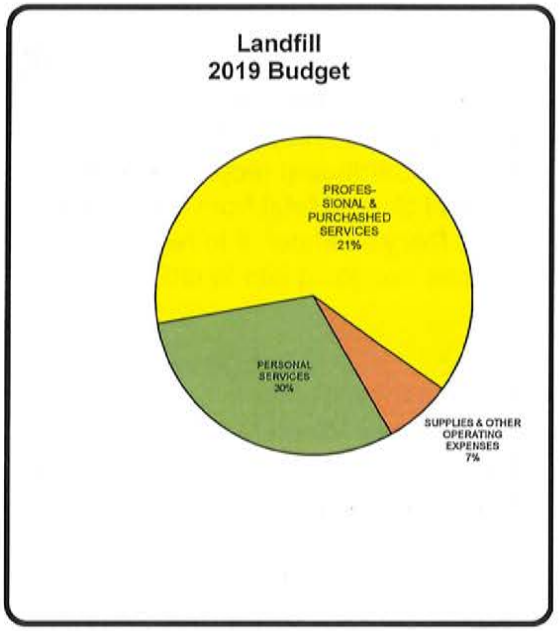
STAFFING/FTE's:

Position	2017	2018	2019
Maintenance Worker III	1.00	1.00	1.00
Maintenance Worker II	2.00	2.00	2.00
	3.00	3.00	3.00

DEPARTMENT:	LANDFILL
FUND: 420	DEPT NUMBER: 38

ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	ESTIMATED ACTUAL 2018	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
PERSONAL SERVICES	$327,005	$297,042	$301,428	$317,420	$324,630
PROFESSIONAL & PURCHASED SERVICES	$518,277	$703,491	$468,926	$588,360	$667,385
SUPPLIES & OTHER OPERATING EXPENSES	$72,596	$49,265	$82,905	$75,650	$71,675
SUB TOTAL	$917,878	$1,049,798	$853,259	$981,430	$1,063,690
DEPRECIATION	$200,212	$215,048	$0	$205,000	$215,000
SUB TOTAL OPERATING EXPENSES	$1,118,090	$1,264,846	$853,259	$1,186,430	$1,278,690
CAPITAL	$0	$0	$704,402	$1,000,000	$250,000
DEBT SERVICE	$0	$0	$0	$0	$0
TOTAL BUDGET FOR LANDFILL	$1,118,090	$1,264,846	$1,557,661	$2,186,430	$1,528,690
TRANSFERS OUT	$0	$0	$0	$0	$0





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.

GOALS:

1. Continue to provide efficient curbside and recycle facility services while increasing tons recycled. (Strategic Goal #5, Objective #2)
2. Continue to seek best bids for recycling materials, remove and sell old bailer. (Strategic Goal #3)
3. Evaluate single stream recycling option, to better use available manpower. (Strategic Goal #5)

OBJECTIVES:

1. Meet daily demands for service and keep citizens complaints to a low figure. (Strategic Goal #5, Objective #2)
2. Review and evaluate performance measurements annually. (Strategic Goal #2, Objective #5)

PRIOR YEAR ACCOMPLISHMENTS:

1. Reduced workers compensation claims by promoting a safe work enviroment and training.

PERFORMANCE MEASUREMENTS:

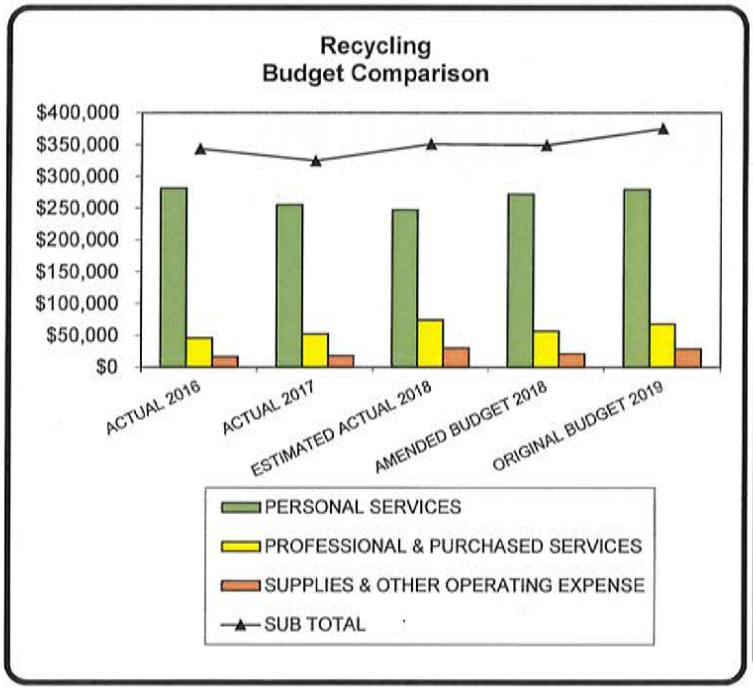
Description	2017	2018	2019 Target
Tons of Plastic recycled	81	58	70
Tons of Cardboard recycled (C&NC)	114	109	100
Tons of Scrap Metal from recycle facility	0	43	50
Tons Recycle Material to recycle facility (tons not going into landfill)	468	375	400

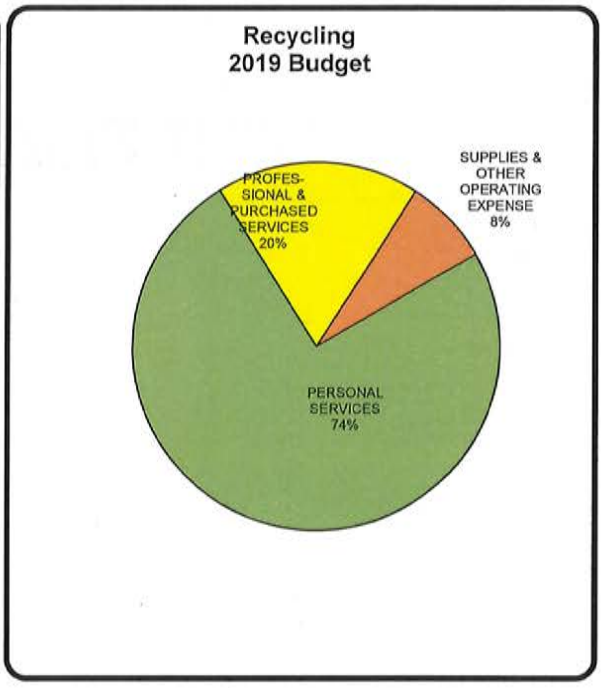
STAFFING/FTE's:

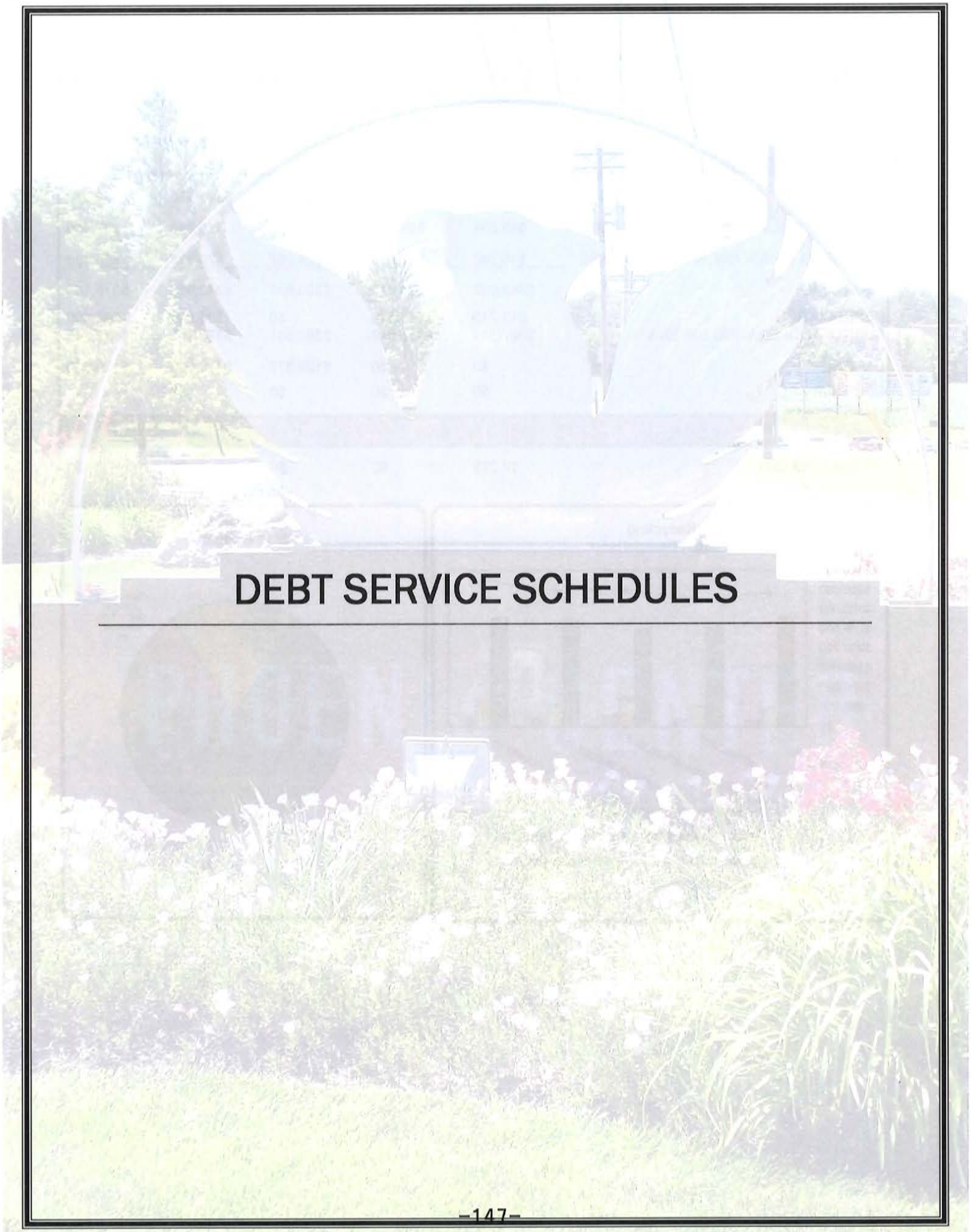
Position	2017	2018	2019
Maintenance Worker II	2.00	2.00	2.00
Maintenance Worker I	1.00	1.00	1.00
Recycle/Refuse Collector	1.00	1.00	1.00
Compsot Center Laborer P-Time	1.00	1.00	1.00
	5.00	5.00	5.00

DEPARTMENT:	RECYCLING
FUND: 420	DEPT NUMBER: 39

ACCOUNT TITLE	ACTUAL 2016	ACTUAL 2017	ESTIMATED ACTUAL 2018	AMENDED BUDGET 2018	ORIGINAL BUDGET 2019
PERSONAL SERVICES	$281,650	$254,970	$247,092	$271,550	$279,270
PROFESSIONAL & PURCHASED SERVICES	$45,689	$52,003	$73,872	$56,740	$67,450
SUPPLIES & OTHER OPERATING EXPENSE	$16,263	$17,639	$29,867	$20,675	$28,425
SUB TOTAL	$343,602	$324,612	$350,831	$348,965	$375,145
DEPRECIATION	$43,712	$41,340	$0	$30,000	$42,000
SUB TOTAL OPERATING EXPENSES	$387,314	$365,952	$350,831	$378,965	$417,145
CAPITAL	$0	$0	$189,677	$410,000	$120,000
DEBT SERVICE	$0	$0	$0	$0	
TOTAL BUDGET FOR RECYCLING	$387,314	$365,952	$540,508	$788,965	$537,145
TRANSFERS OUT	$2,275	$0	$0	$0	$0



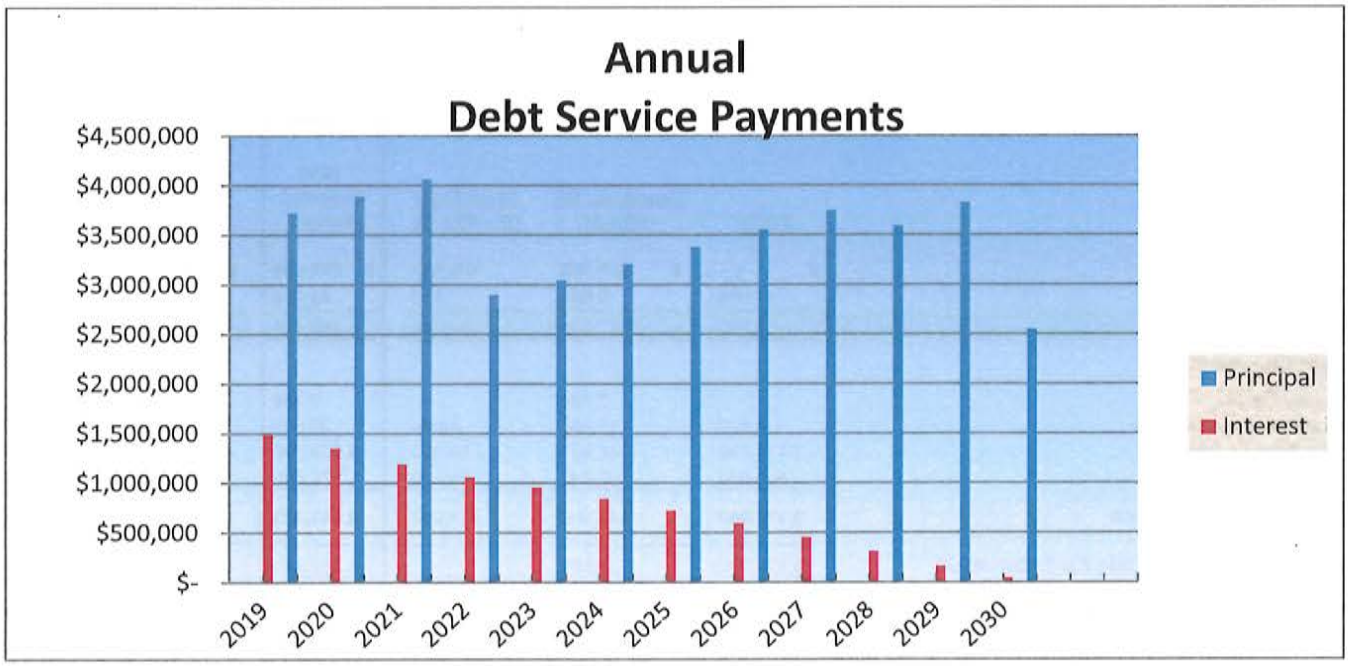




DEBT SERVICE SCHEDULES

CITY OF WASHINGTON, MISSOURI
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	COPS	Downtown TIF - RPA #1	Rhine River TIF - RPA #2	2019 Projected Budget	2018 Final Budget	2018 Estimated Actual
REVENUES						
Taxes	$ -	$ 206,000	120,500	**$ 326,500**	$ 350,800	$ 332,000
Investment income	57,000	6,000	500	**63,500**	88,650	91,150
TOTAL REVENUES	57,000	212,000	121,000	**390,000**	439,450	423,150
EXPENDITURES						
Capital Outlay	-	7,500	-	**7,500**	15,000	22,500
Operation & maintenance	4,500	19,000	1,000	**24,500**	20,035	20,035
Debt service - principal	2,516,700	55,000	62,000	**2,633,700**	2,520,300	2,517,300
Debt service - interest	856,800	62,000	58,000	**976,800**	1,054,800	1,067,800
TOTAL EXPENDITURES	3,378,000	143,500	121,000	**3,642,500**	3,610,135	3,627,635
REVENUES OVER (UNDER) EXPENDITURES	(3,321,000)	68,500	-	**(3,252,500)**	(3,170,685)	(3,204,485)
OTHER FINANCING SOURCES (USES)						
Transfers in	3,320,700	-	-	**3,320,700**	3,272,300	3,272,300
TOTAL OTHER FINANCING SOURCES (USES)	3,320,700	-	-	**3,320,700**	3,272,300	3,272,300
NET CHANGE IN FUND BLANCE	(300)	68,500	-	**68,200**	101,615	67,815
FUND BALANCES, OCTOBER 1	2,389,390	575,450	110	**2,964,950**		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2019	$ 2,389,090	$ 643,950	$ 110	**$ 3,033,150**		



Current Debt Level to Legal Debt Limits:

2018 Assessed Value	$ 328,823,029
Debt Limit-10% of Total Assessed Valuation	$ 32,882,303
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	$ 32,882,303

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

Effect of Debt Service on Current Operations:

The City has been able to meet all of its current debt obligations. With the ten-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.

Effect of Debt levels on Current Operations:

Of the City's total debt service payments of $5.2 million in 2019, 29% represents debt service payments funded by the Enterprise Funds while 26% represents payments from governmental funds. The general fund accounts for approximately $1.4 million or 43% of the governmental debt service while the other 57% is funded mainly from sales tax revenues from the capital and transporations sales tax funds.

2010 Certificates of Participation
Debt Service Schedule

	Principal	Interest	Total	Debt Service FY Ending 9/30	Interest Rate	Federal Subsidy Payment
4/1/2011	$ -	$ 125,722	$ 125,722	$ 125,722	2.000%	$ 44,003
10/1/2011	1,020,000	245,979	1,265,979			168,615
4/1/2012	-	235,779	235,779	1,501,758	2.750%	
10/1/2012	1,035,000	235,779	1,270,779			160,064
4/1/2013	-	221,548	221,548	1,492,326	3.250%	
10/1/2013	1,055,000	221,548	1,276,548			149,083
4/1/2014	-	204,404	204,404	1,480,951	3.600%	
10/1/2014	1,075,000	204,404	1,279,404			136,310
4/1/2015	-	185,054	185,054	1,464,458	4.000%	
10/1/2015	1,105,000	185,054	1,290,054			121,803
4/1/2016	-	162,954	162,954	1,453,008	4.600%	
10/1/2016	1,135,000	162,954	1,297,954			104,931
4/1/2017	-	136,849	136,849	1,434,803	5.000%	
10/1/2017	1,170,000	136,849	1,306,849			85,557
4/1/2018	-	107,599	107,599	1,414,448	5.350%	
10/1/2018	1,210,000	107,599	1,317,599			63,990
4/1/2019	-	75,231	75,231	1,392,830	5.750%	
10/1/2019	1,255,000	75,231	1,330,231			40,033
4/1/2020	-	39,150	39,150	1,369,381	6.000%	
10/1/2020	1,305,000	39,150	1,344,150			13,703
4/1/2021	-	-	-	1,344,150		
	$ 11,365,000	$ 3,108,834	$ 14,473,834	$ 14,473,834		

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

2012B Certificates of Participation
Debt Service Schedule

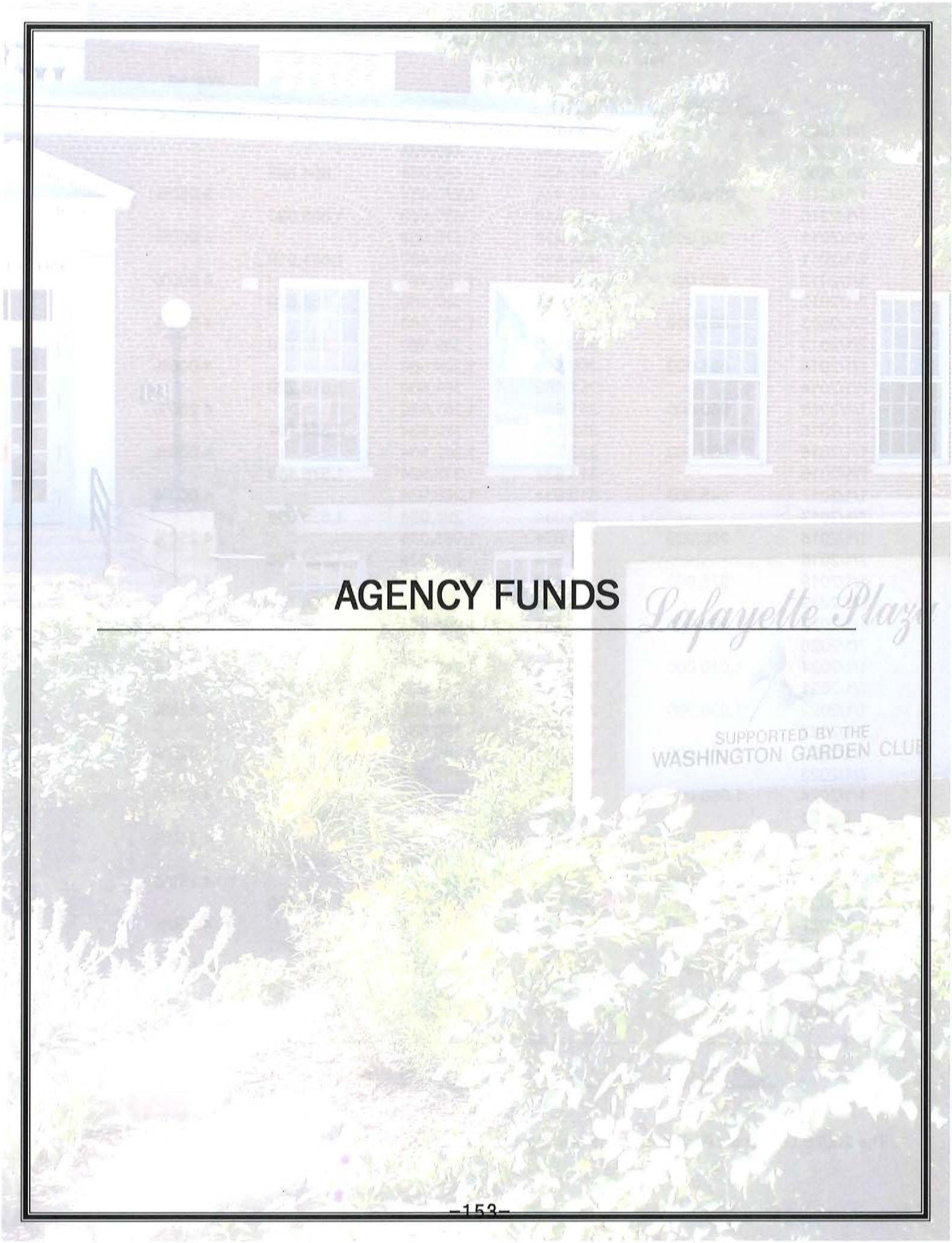
	Principal	Interest	Total	Debt Service FY Ending 9/30	Interest Rate
3/1/2013	$ 410,000	$ 518,922	$ 928,922	$ -	0.700%
9/1/2013	-	433,011	433,011	1,361,933	
3/1/2014	485,000	433,011	918,011		1.000%
9/1/2014	-	430,586	430,586	1,348,597	
3/1/2015	625,000	430,586	1,055,586		1.250%
9/1/2015	-	426,680	426,680	1,482,266	
3/1/2016	800,000	426,680	1,226,680		1.500%
9/1/2016	-	420,680	420,680	1,647,360	
3/1/2017	870,000	420,680	1,290,680		1.750%
9/1/2017	-	413,067	413,067	1,703,747	
3/1/2018	1,450,000	413,068	1,863,068		2.000%
9/1/2018	-	398,567	398,567	2,261,635	
3/1/2019	1,540,000	398,567	1,938,567		2.150%
9/1/2019	-	382,013	382,013	2,320,580	
3/1/2020	1,645,000	382,013	2,027,013		2.400%
9/1/2020	-	362,272	362,272	2,389,285	
3/1/2021	1,750,000	362,272	2,112,272		2.600%
9/1/2021	-	339,523	339,523	2,451,795	
3/1/2022	1,870,000	339,523	2,209,523		2.750%
9/1/2022	-	313,810	313,810	2,523,333	
3/1/2023	1,995,000	313,810	2,308,810		2.900%
9/1/2023	-	284,882	284,882	2,593,692	
3/1/2024	2,130,000	284,882	2,414,882		3.050%
9/1/2024	-	252,400	252,400	2,667,282	
3/1/2025	2,275,000	252,400	2,527,400		3.200%
9/1/2025	-	216,000	216,000	2,743,400	
3/1/2026	2,425,000	216,000	2,641,000		3.300%
9/1/2026	-	175,988	175,988	2,816,988	
3/1/2027	2,595,000	175,988	2,770,988		3.400%
9/1/2027	-	131,873	131,873	2,902,861	
3/1/2028	2,410,000	131,873	2,541,873		3.450%
9/1/2028	-	90,300	90,300	2,632,173	
3/1/2029	2,610,000	90,300	2,700,300		3.500%
9/1/2029	-	44,625	44,625	2,744,925	
3/1/2030	2,550,000	44,625	2,594,625	2,594,625	3.500%
	$ 30,435,000	$ 10,751,477	$ 41,186,477	$ 41,186,477	

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
7/1/2008	$ -	$ 555,501	$ 555,501	$ 555,501	
1/1/2009	-	442,434	442,434		
7/1/2009	-	442,434	442,434	884,868	
1/1/2010	835,000	442,434	1,277,434		5.000%
7/1/2010	-	421,559	421,559	1,698,993	
1/1/2011	855,000	421,559	1,276,559		4.000%
7/1/2011	-	404,460	404,460	1,681,019	
1/1/2012	865,000	404,460	1,269,460		4.000%
7/1/2012	-	387,160	387,160	1,656,620	
1/1/2013	880,000	387,160	1,267,160		4.000%
7/1/2013	-	369,560	369,560	1,636,720	
1/1/2014	895,000	369,560	1,264,560		4.000%
7/1/2014	-	351,660	351,660	1,616,220	
1/1/2015	900,000	351,660	1,251,660		4.250%
7/1/2015	-	332,534	332,534	1,584,194	
1/1/2016	930,000	332,534	1,262,534		4.000%
7/1/2016	-	313,934	313,934	1,576,468	
1/1/2017	945,000	313,934	1,258,934		4.000%
7/1/2017	-	295,034	295,034	1,553,968	
1/1/2018	960,000	295,034	1,255,034		4.250%
7/1/2018	-	274,634	274,634	1,529,668	
1/1/2019	975,000	274,634	1,249,634		4.000%
7/1/2019	-	255,134	255,134	1,504,768	
1/1/2020	990,000	255,134	1,245,134		4.000%
7/1/2020	-	235,334	235,334	1,480,468	
1/1/2021	1,010,000	235,334	1,245,334		4.125%
7/1/2021	-	214,503	214,503	1,459,837	
1/1/2022	1,030,000	214,503	1,244,503		4.625%
7/1/2022	-	190,684	190,684	1,435,187	
1/1/2023	1,055,000	190,684	1,245,684		4.625%
7/1/2023	-	166,288	166,288	1,411,972	
1/1/2024	1,080,000	166,288	1,246,288		4.750%
7/1/2024	-	140,638	140,638	1,386,926	
1/1/2025	1,105,000	140,638	1,245,638		4.750%
7/1/2025	-	114,394	114,394	1,360,032	
1/1/2026	1,130,000	114,394	1,244,394		4.750%
7/1/2026	-	87,556	87,556	1,331,950	
1/1/2027	1,155,000	87,556	1,242,556		4.750%
7/1/2027	-	60,125	60,125	1,302,681	
1/1/2028	1,185,000	60,125	1,245,125		5.000%
7/1/2028	-	30,500	30,500	1,275,625	
1/1/2029	1,220,000	30,500	1,250,500	1,250,500	5.000%
	$ 20,000,000	$11,174,185	$ 31,174,185	$ 31,174,185	

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, 2019

	Recovery Zone Facility Revenue Bonds Valent Aerostructures Project, Series 2010 A,B & C	2019 Projected Budget	2018 Final Budget	2018 Estimated Actual
REVENUES				
Rents	$ 690,000	$ 690,000	$ 688,000	$ 688,000
TOTAL REVENUES	690,000	690,000	688,000	688,000
EXPENDITURES				
Debt service - principal	510,000	510,000	496,000	496,000
Debt service - interest	180,000	180,000	192,000	192,000
TOTAL EXPENDITURES	690,000	690,000	688,000	688,000
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCES, OCTOBER 1,	-	-		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2019	$ -	$ -		

Capital Budget

Long-Range Capital Budget Plan
Fiscal Years 2019-2028

Introduction

The 2019-2028 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 10-year capital improvement plan estimates the cost of proposed projects and indentifies 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 ten years budget period. While this budget document covers a ten-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 ten 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 compliling 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 ten-year document is reproduced and distributed for implementation of the projects.

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 SalesTax and other miscellaneous taxes.

Factor's Affecting this Budget

In April 2018, the citizen's of Washington voted to renew the 1/2 cent Capital Improvement Sales Tax which will expire in June 2026. Major projects included in this new Capital Improvement budget plan include a new aquatic center, new firehouse, new water tower, new playground, economic development projects, sewer improvements, park improvements and other miscellaneous projects.

No extra city staff will be needed for items listed in capital budget for the current year. Once the new aquatic center opens, additional staff will be necessary for operations depending on the design of the new center. It is estimated that annual expenses will double or be approximately $200,000 annually.

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.

The biggest quantifiable impact of capital expenditures on the operating budget are for the maintenance associated with the IT department for the hardware and software the City provides. Annual technical maintenance fees are $440,000. These expenditures are expected to continue in the future and average around the same amount annually, as little additional software or hardware is anticipated in the next few years. All anticipated changes are already included in the 10-year operating budget.

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 servicibility. Savings associated with lower maintenance and operational costs may offset the initial cost to replace an older piece of equipment.

Annual repair & maintenance costs for the City are approximately $460,000 which includes the purchase of tires, etc. These expenditures are expected to continue in the future and average around the same amount annually, as the City has been replacing police vehicles every year and other City vehicles around the age of 8 to 10 years.

Specific Operating Budget Impacts/Non-Recurring Capital Expenditures

New machinery and equipment and vehicles - 3 new police SUV's, Tandem Axle Dump truck, mowers, tractor and sports bleachers - 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.

Various Street & Bridge Projects-No increase in cost is projected for these projects. The City however does budget approximately $50,000 per year for minor repairs and maintenance, ie. potholes etc. In addition, the City has an annual allotment of $630,000 budgeted for street reconstruction for streets that are in need of major resurfacing.

2019 Project Highlights

New dump truck, 3 new trucks, and tandem truck estimated at $370,000 for the street department.

New recycling trash truck and refurbishing of compactor for the solid waste department estimated at $370,000.

New large and small bucket trucks estimated at $555,000 and new backhoe and mower estimated at $200,000.

Refurbishing of Enduro water tower is estimated at $230,000.

Street improvements and other projects funded from the Transportation Sales Tax Fund are expected to cost $2.6 million in FY 2019. Approximately $1.1 million will be reimbursed from federal grant money. These projects include Bieker and Steutermann Road, High Street Overlay, and Busch Creek Greenway projects. Also funded from the Transportation Sales Tax are the annual street reconstruction/ overlay projects and various sidewalk improvements.

Items rebudgeted from prior years:

New bucket trucks $555,000 - The City has ordered these trucks but they will not be done or delivered until October 2019.

Several projects in the capital improvement sales tax and transportation tax were started in the 2018 budget year, with the anticipated remaining estimated cost portion rebudgeted into the 2019 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 2017-2018 include:

Purchased 2 New Police Vehicles and completed phase 2 of the shooting range completion.
Purchased new dump truck, mowers and tractor
Purchased wheel loader and new trash truck
Purchased sports bleachers, and miscellaneous smaller equipment for Parks Dept.
Bluff Road Project complete
2018 Annual Street Reconstruction projects
Water and Sewer Line System Improvements

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.

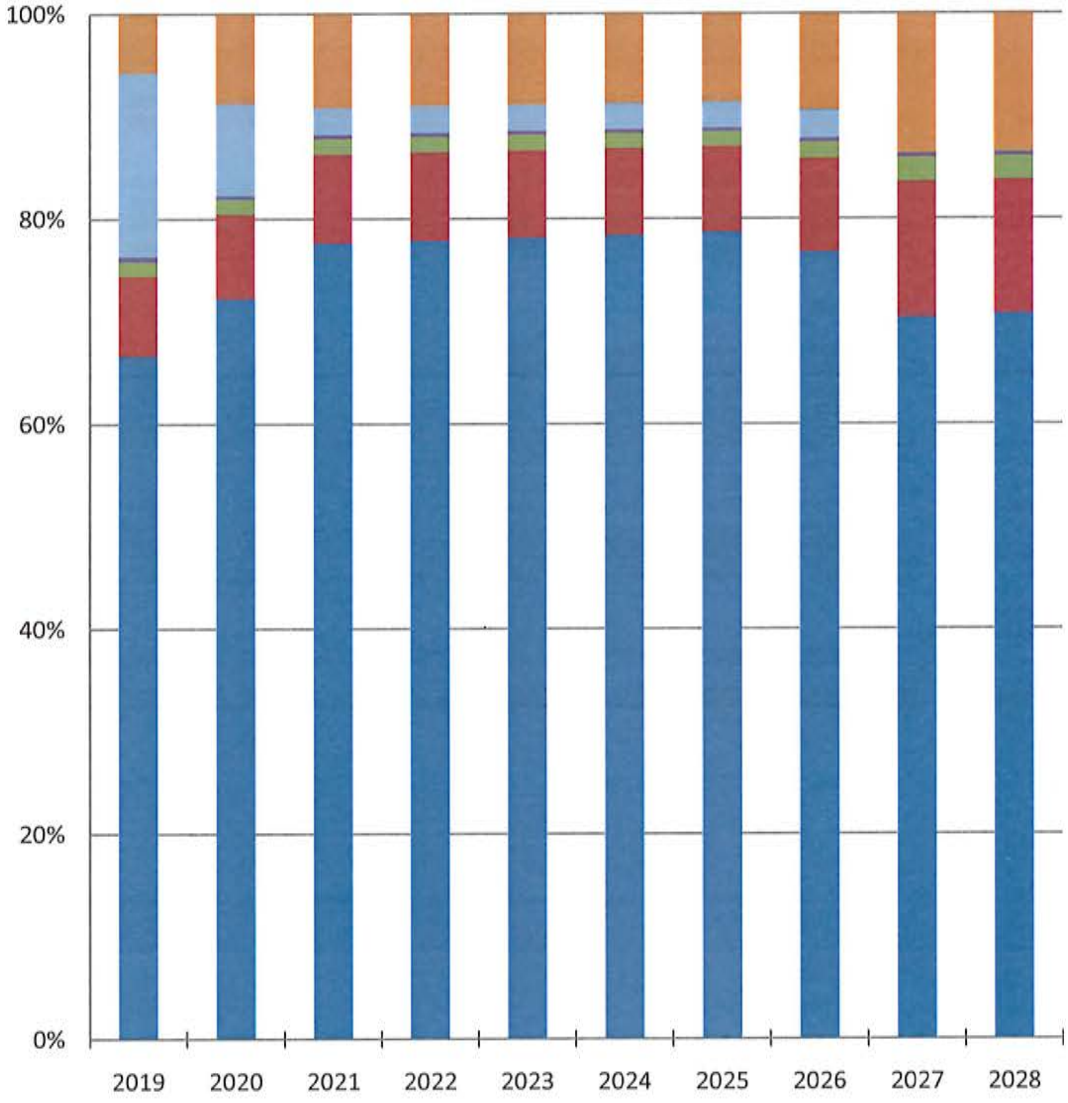
Capital assets are depreciated using the straight-line method over the estimated useful lives of the various classes of assets. The estimated useful lives of depreciable capital assets are as follows:

Asset	Years
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 PROGRAM FUNDS
Fiscal 2019-2028 Budgets
Combined Statement of Revenues, Expenditures & Changes in Fund Balance

	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
Estimated Beginning Fund Balance	$ 12,138,480	$ 8,041,275	$ 7,758,560	$ 4,501,405	$ 4,722,450	$ 5,764,640	$ 8,249,055	$10,429,540	$ 8,023,685	$ 8,433,845
Revenues										
Sales Tax	4,780,000	4,865,600	4,952,800	5,041,800	5,132,600	5,225,200	5,319,700	4,755,550	3,008,150	3,058,300
Motor Fuel/Gas Tax	560,000	555,000	555,000	560,000	565,000	565,000	565,000	566,000	566,000	566,000
Road & Bridge Tax	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Investment Income	35,000	24,000	23,000	24,000	24,000	24,000	24,000	24,000	16,000	16,000
Subtotal	5,475,000	5,544,600	5,630,800	5,725,800	5,821,600	5,914,200	6,008,700	5,445,550	3,690,150	3,740,300
Federal/State Grants	1,285,550	604,750	168,750	168,750	168,750	168,750	168,750	168,750	-	-
Other Grants & Donations	-	-	-	-	-	1,500	1,500	1,500	1,500	1,500
Other Financing Sources										
Sale of capital assets	15,000	15,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Transfers in from other funds	400,000	575,000	575,000	575,000	575,000	575,000	575,000	575,000	575,000	575,000
Total Other Financing Sources	415,000	590,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000
Total Revenues	7,175,550	6,739,350	6,384,550	6,479,550	6,575,350	6,669,450	6,763,950	6,200,800	4,276,650	4,326,800
Expenditures										
Purchased Services	100,000	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	1,000,000	-	-
Buildings	708,000	413,400	4,420,305	950,000	300,000	-	-	2,100,000	-	51,780
Improvements Other Than Buildings	2,517,200	889,720	667,500	2,002,500	1,412,500	697,500	1,419,500	987,500	275,000	835,000
Infrastructure	2,506,000	1,670,000	1,005,000	1,005,000	855,000	855,000	855,000	855,000	855,000	855,000
Machinery & Equipment	3,624,890	2,436,020	959,640	795,970	1,137,905	499,895	781,330	1,434,735	375,490	526,265
Total Expenditures	9,456,090	5,409,140	7,052,445	4,753,470	3,705,405	2,052,395	3,055,830	6,377,235	1,505,490	2,268,045
Other Financing Uses										
Non-Capital Fund Transfers	(1,669,035)	(1,931,475)	(1,008,340)	(820,965)	(560,145)	(320,160)	(992,465)	(355,780)	(300,000)	(1,011,780)
Transfers to other funds	3,485,700	3,544,400	3,597,600	2,326,000	2,387,900	2,452,800	2,520,100	2,585,200	2,661,000	2,429,500
Total Other Financing Uses	1,816,665	1,612,925	2,589,260	1,505,035	1,827,755	2,132,640	1,527,635	2,229,420	2,361,000	1,417,720
Total Expenditures	11,272,755	7,022,065	9,641,705	6,258,505	5,533,160	4,185,035	4,583,465	8,606,655	3,866,490	3,685,765
Total Revenues and Other Financing Sources Over (Under) Other Financing Uses and Expenditures	(4,097,205)	(282,715)	(3,257,155)	221,045	1,042,190	2,484,415	2,180,485	(2,405,855)	410,160	641,035
Estimated Ending Fund Balance	$ 8,041,275	$ 7,758,560	$ 4,501,405	$ 4,722,450	$ 5,764,640	$ 8,249,055	$10,429,540	$ 8,023,685	$ 8,433,845	$ 9,074,880

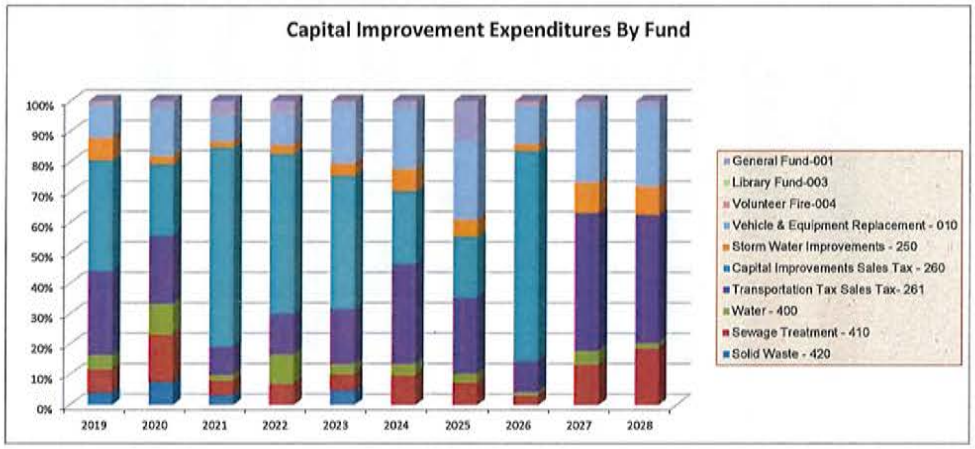
Capital Budget Revenue Sources

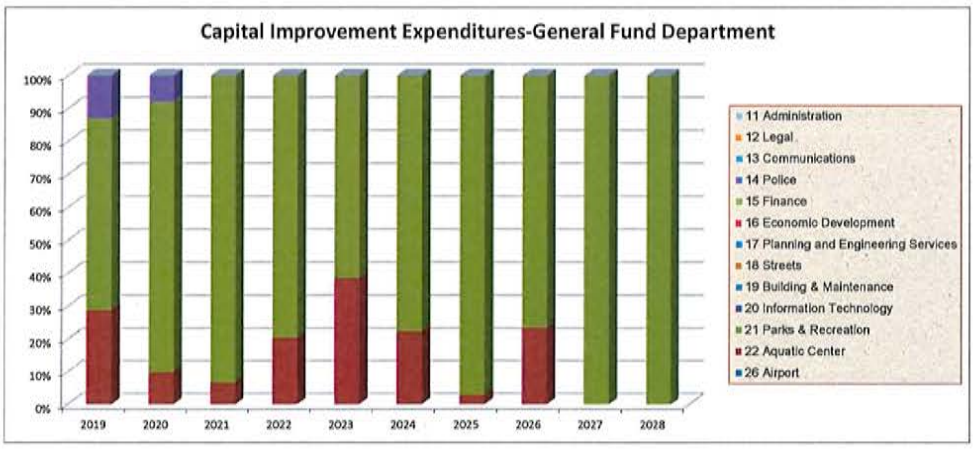


- Sales Tax
- Motor Fuel/Gas Tax
- Road & Bridge Tax
- Investment Income
- Federal/State Grants
- Other Grants & Donations
- Other Financing Sources

CITY OF WASHINGTON, MISSOURI
SUMMARY PAGE - CAPITAL REQUEST
Fiscal 2019-2028 Budgets
Capital Improvement Expenditures By Fund

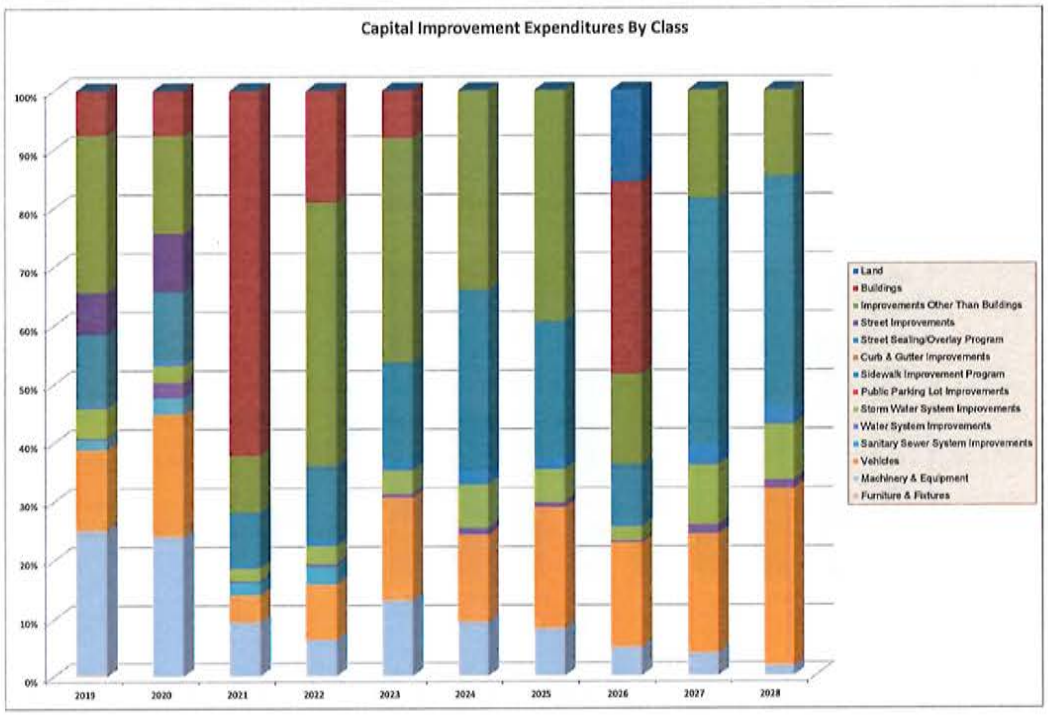
Fund	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
General Fund-001										
11 Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12 Legal	-	-	-	-	-	-	-	-	-	-
13 Communications	-	-	-	-	-	-	-	-	-	-
14 Police	12,000	12,000	-	-	-	-	-	-	-	-
15 Finance	-	-	-	-	-	-	-	-	-	-
16 Economic Development	-	-	-	-	-	-	-	-	-	-
17 Planning and Engineering Services	-	-	-	-	-	-	-	-	-	-
18 Streets	-	-	-	-	-	-	-	-	-	-
19 Building & Maintenance	-	-	-	-	-	-	-	-	-	-
20 Information Technology	-	-	-	-	-	-	-	-	-	-
21 Parks & Recreation	53,000	122,620	250,305	140,000	40,000	35,000	347,000	35,000	35,000	35,000
22 Aquatic Center	26,330	14,855	18,035	35,965	25,145	10,160	10,465	10,780	-	-
26 Airport	-	-	-	-	-	-	-	-	-	-
	91,330	149,475	268,340	175,965	65,145	45,160	357,465	45,780	35,000	35,000
Special Revenue Funds										
Library Fund-003	-	-	-	-	-	-	-	-	-	-
Volunteer Fire-004	38,500	-	45,000	20,000	-	-	-	45,000	-	-
Capital Program Funds										
Vehicle & Equipment Replacement - 010	1,012,955	835,165	630,350	527,390	698,760	414,735	695,865	817,635	365,180	415,955
Storm Water Improvements - 250	685,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Capital Improvements Sales Tax - 260	3,387,100	1,267,500	4,637,500	2,612,500	1,622,500	487,500	537,500	4,412,500	-	-
Transportation Tax Sales Tax- 261	2,602,000	1,225,000	680,000	680,000	680,000	680,000	680,000	680,000	680,000	680,000
Enterprise Funds										
Water - 400	430,500	534,000	120,000	475,000	120,000	75,000	75,000	65,000	65,000	25,000
Sewage Treatment - 410	722,250	850,000	350,000	350,000	200,000	200,000	200,000	200,000	200,000	300,000
Solid Waste - 420	370,000	410,000	225,000	-	175,000	-	-	-	-	-
TOTAL CAPITAL REQUEST	$ 9,339,635	$ 5,421,140	$ 7,106,190	$ 4,990,855	$ 3,711,405	$ 2,052,395	$ 2,695,830	$ 6,415,915	$ 1,495,180	$ 1,605,955





CITY OF WASHINGTON, MISSOURI
SUMMARY PAGE - CAPITAL REQUEST
Fiscal 2019-2028 Budgets
Capital Improvement Expenditures By Class

Asset Class	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
540100 Land	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000,000	$ -	$ -
540200 Buildings	708,000	413,400	4,420,305	950,000	300,000	-	-	2,100,000	-	-
541100 Improvements Other Than Buildings	2,494,500	901,720	676,245	2,239,885	1,418,500	697,500	1,059,500	987,500	275,000	235,000
541101 Street Improvements	671,000	545,000	-	-	-	-	-	-	-	-
541102 Street Sealing/Overlay Program	1,130,000	630,000	630,000	630,000	630,000	630,000	630,000	630,000	630,000	630,000
541103 Curb & Gutter Improvements	-	-	-	-	-	-	-	-	-	-
541104 Sidewalk Improvement Program	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
541105 Public Parking Lot Improvements	-	-	-	-	-	-	-	-	-	-
541107 Storm Water System Improvements	465,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
541110 Water System Improvements	25,000	145,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
541120 Sanitary Sewer System Improvements	165,000	150,000	150,000	150,000	-	-	-	-	-	-
542100 Vehicles	1,283,000	1,127,350	329,740	474,265	645,185	304,000	555,270	1,146,720	305,180	485,955
542200 Machinery & Equipment	2,318,135	1,308,670	674,900	321,705	492,720	195,895	226,060	326,695	60,000	30,000
542300 Furniture & Fixtures	30,000	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL REQUEST	$ 9,339,635	$ 5,421,140	$ 7,106,190	$ 4,990,855	$ 3,711,405	$ 2,052,395	$ 2,695,830	$ 6,415,915	$ 1,495,180	$ 1,605,955



Department	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028

Police - 14

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Improvements Other Than Buildings - 541100										
Booking Room Remodel	$ 12,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shooting Range Pavilion Construction Phase	-	12,000	-	-	-	-	-	-	-	-
Vehicles - 542100										
Machinery & Equipment - 542200										
Furniture & Fixtures - 542300										
DEPARTMENT TOTAL	$ 12,000	$ 12,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

RECAP:	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Improvements Other Than Buildings - 541100	$ 12,000	$ 12,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Vehicles - 542100	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment - 542200	-	-	-	-	-	-	-	-	-	-
Furniture & Fixtures - 542300	-	-	-	-	-	-	-	-	-	-
DEPARTMENT TOTAL	$ 12,000	$ 12,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Department	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028

Parks & Recreation
Operations-21

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Buildings - 540200										
Barklage RR Roof Replacement	$ -	$ 8,250		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Kohmuller Roof Replacement	-		15,000	-	-	-	-	-	-	-
Fairgrounds Pavilion Roof	-	-	-	-	-	-	-	-	-	-
Fairgrounds Lunch Stand Roof	-	-	-	-	-	-	-	-	-	-
Fairgrounds Swine Pavilion - North Roof	-	-	-	-	-	-	-	-	-	-
Miller-Post Cabin Roof Replacement	8,000	-	-	-	-	-	-	-	-	-
Krog Park Restroom Roof/Pavilion Replacement	-	-	5,305	-	-	-	-	-	-	-
Gazebo Roof Replacement	-	5,150	-	-	-	-	-	-	-	-
Improvements Other Than Buildings - 541100										
T.R.I.M. Grant	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Community Stewardship Grant	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Optimist Skate Park Phase III	-	-	-	-	-	-	-	-	-	-
Fairgrounds Tennis Court Painting	-	-	-	-	-	-	17,000	-	-	-
Phoenix Tennis Court Painting	-	-	-	-	-	-	45,000	-	-	-
Lakeview Soccer - Musco Lighting Control	-	10,610	-	-	-	-	-	-	-	-
Lakeview Baseball - Musco Lighting Control	-	10,610	-	-	-	-	-	-	-	-
Recore Lock System	-	15,000	-	-	-	-	-	-	-	-
Optimist Park Playground Replacement	-	-	-	100,000	-	-	-	-	-	-
Rotary Riverfront Trail Overlay	-	-	155,000	-	-	-	-	-	-	-
Park Sign Replacements	5,000	5,000	5,000	5,000	5,000	-	-	-	-	-
Ronsick Field Infield Replacement	-	-	-	-	-	-	-	-	-	-
Riverfront Park Irrigation Replacement	-	-	35,000	-	-	-	-	-	-	-
Riverfront Trail Expansion Project V	-	25,000	-	-	-	-	-	-	-	-
Krog Park Playground Replacement	-	-	-	-	-	-	-	-	-	-
Phoenix Parks Bridge Redecking	5,000	-	-	-	-	-	-	-	-	-
Boat Dock Repairs/Upgrades	-	8,000	-	-	-	-	-	-	-	-
All Abilities Playground Surfacing Replacement	-	-	-	-	-	-	250,000	-	-	-
DEPARTMENT TOTAL	**$ 53,000**	**$ 122,620**	**$ 250,305**	**$ 140,000**	**$ 40,000**	**$ 35,000**	**$ 347,000**	**$ 35,000**	**$ 35,000**	**$ 35,000**

RECAP:	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Land - 540100	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Buildings - 540200	8,000	13,400	20,305	-	-	-	-	-	-	-
Improvements Other Than Buildings - 541100	45,000	109,220	230,000	140,000	40,000	35,000	347,000	35,000	35,000	35,000
DEPARTMENT TOTAL	**$ 53,000**	**$ 122,620**	**$ 250,305**	**$ 140,000**	**$ 40,000**	**$ 35,000**	**$ 347,000**	**$ 35,000**	**$ 35,000**	**$ 35,000**

Gazebo at Lions Lake

Rotary Riverfront Trail - 2018

Department	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Parks & Recreation											
Aquatic Complex-22											
Buildings - 540200											
Improvements Other Than Buildings - 541100											
	Slide Painting	$ -	$ -	$ -	$ 17,385	$ -	$ -	$ -	$ -	$ -	$ -
	Leisure Pool Painting	-	-	-	-	6,000	-	-	-	-	-
	Caulking	-	-	8,745	-	-	-	-	-	-	-
Machinery & Equipment - 542200											
	Pumps	15,000	9,020	9,290	9,570	9,865	10,160	10,465	10,780	-	-
	DE Filters	6,180	-	-	-	-	-	-	-	-	-
	Sand Filters	-	5,835	-	-	-	-	-	-	-	-
	Valves	-	-	-	-	9,280	-	-	-	-	-
	Diving Boards	-	-	-	9,010	-	-	-	-	-	-
	Chemtrollers	5,150	-	-	-	-	-	-	-	-	-
Furniture & Fixtures - 542300											
	DEPARTMENT TOTAL	**$ 26,330**	**$ 14,855**	**$ 18,035**	**$ 35,965**	**$ 25,145**	**$ 10,160**	**$ 10,465**	**$ 10,780**	**$ -**	**$ -**
RECAP:											
Buildings - 540200		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Improvements Other Than Buildings - 541100		-	-	8,745	17,385	6,000	-	-	-	-	-
Machinery & Equipment - 542200		26,330	14,855	9,290	18,580	19,145	10,160	10,465	10,780	-	-
Furniture & Fixtures - 542300		-	-	-	-	-	-	-	-	-	-
	DEPARTMENT TOTAL	**$ 26,330**	**$ 14,855**	**$ 18,035**	**$ 35,965**	**$ 25,145**	**$ 10,160**	**$ 10,465**	**$ 10,780**	**$ -**	**$ -**

Department	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Volunteer Fire- 004											
Operations - 24											
Improvements Other Than Buildings - 541100											
	Training Tower Rehab	$ -	$ -	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -
Vehicles - 542100											
	Chief Vehicle (5-year rotation)	-	-	45,000	-	-	-	-	45,000	-	-
Machinery & Equipment - 542200											
	Loose Equipment for new Rescue Truck: Vehicle stabilization kit- $8500,portable lighting $3000 Cutoff saw $2500,Roof Saw- $2000,Chain Saw-$500, Hurst Tool power unit- $12,000,Hurst Hoses $5000, Turtle Tile- $2500, Brackets & Attachments $2500	38,500	-	-	-	-	-	-	-	-	-
Furniture & Fixtures - 542300											
	DEPARTMENT TOTAL	$ 38,500	$ -	$ 45,000	$ 20,000	$ -	$ -	$ -	$ 45,000	$ -	$ -
RECAP:											
Improvements Other Than Buildings - 541100		$ -	$ -	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -
Vehicles - 542100		-	-	45,000	-	-	-	-	45,000	-	-
Machinery & Equipment - 542200		38,500	-	-	-	-	-	-	-	-	-
Furniture & Fixtures - 542300		-	-	-	-	-	-	-	-	-	-
	FUND TOTAL	$ 38,500	$ -	$ 45,000	$ 20,000	$ -	$ -	$ -	$ 45,000	$ -	$ -

Department	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Vehicle & Equipment Replacement Fund - 010											
	Vehicles - 542100										
	Public Safety - Police Department - 14										
	Three fully equipped police SUV vehicles - (five-year rotation) 2- Ford Police Interceptor SUV's and 1- Ford Police Interceptor Sedan Police Pursuit Package, fully upfitted and equipped.	$ 150,000	$ 152,000	$ 152,000	$ 160,000	$ 160,000	$ 160,000	$ 165,000	$ 165,000	$ 165,000	$ 170,000
	Engineering - Department 17 - 172										
	2014 Chevy Impala	-	-	-	-	-	25,000	-	-	-	-
	Highways and streets - Department 18										
	3/4 Ton 4x4 Pickup Truck w/tommy lift (Replace 1997 #35)	33,000	-	-	-	-	-	-	-	-	-
	3/4 Ton 4x4 Pickup, Fuel Tank, Tool Box (replace 2006 #50)	-	-	40,000		-	-	-	-	-	-
	3/4 Ton 4x4 pick up, Fuel tank, tool box (replace 2006 #55)	-	-	-	40,000	-	-	-	-	-	-
	3/4 Ton 4x4 Pickup, Fuel Tank, Toolbox (replace 2006 # 49)	-	-	-	-	41,000	-	-	-	-	-
	2 Ton Dump Truck with snow plow/Spreader (replace 2005 #48)	-	148,000		-	-	-	-	-	-	-
	2 Ton Dump Truck with snow plow/Spreader (replace 2007 #52)	-	-	-	-	150,000	-	-	-	-	-
	2 Ton Dump Truck with snow plow/Spreader (replace 2010 #53)	-	-	-	-	-	-	154,000	-	-	-
	2 Ton Dump Truck with snow plow/Spreader (replace 2010 #54)	-	-	-	-	-	-	154,000	-	-	-
	Tandem Axle Dump,(Replace 1987 #27)	125,000	-	-	-	-	-	-	-	-	-
	1 Ton pickup w/utility bed, Compressor, Generator, welder (Replace 1996 #33)	55,000		-	-	-	-	-	-	-	-
	1 1/4 ton dump, plow,spreader, (Replace 1999 #45)	55,000		-	-	-	-	-	-	-	-
	1 1/4 ton dump, plow,spreader, (Replace 2003 #47)	-	-	-	-	-	58,000	-	-	-	-
	1 1/4 ton dump, plow,spreader, (Replace 2007 #41)	-	-	-	-	-	61,000	-	-	-	-
	Tandem Axle Dump,(Replace 2003 #46)	-	-	-	-	-	-	-	155,000	-	-
	Tandem Axle Dump,(Replace 2007 #51)	-	-	-	-	-	-	-	160,000	-	-
	Tandem Axle Truck with 5th wheele	100,000	-	-	-	-	-	-	-	-	-
	Parks - Department 21										
	2007 3/4 Ton Truck #95 - Replacement	-	46,350	-	-	-	-	-	-	-	-
	2007 3/4 Ton Truck #92 - Replacement	-	-	47,740	-	-	-	-	-	-	-
	2007 F-450 Truck #90 - Replacement	-	-	-	74,265	-	-	-	-	-	-
	2008 F-550 Dump Truck #96 - Replacement	-	-	-	-	-	-	-	-	-	95,665
	2010 1/2 Ton Truck #82 - Replacement	-	-	-	-	36,545	-	-	-	-	-
	2011 1/2 Ton Truck #80 - Replacement	-	-	-	-	37,640	-	-	-	-	-
	2014 1/2 Ton Truck #89 - Replacement	-	-	-	-	-	-	41,135	-	-	-
	2014 1/2 Ton Truck #86 - Replacement	-	-	-	-	-	-	41,135	-	-	-
	2014 1/2 Ton Truck #91 - Replacement	-	-	-	-	-	-	-	42,370	-	-
	2015 1 Ton Truck #103 - Replacement	-	-	-	-	-	-	-	54,350	-	-
	2015 1 Ton Truck #81 - Replacement	-	-	-	-	-	-	-	-	55,980	-
	2015 1 1/4 Ton Truck #83 - Replacement	-	-	-	-	-	-	-	-	84,200	-
	2016 1 Ton Truck #88 - Replacement	-	-	-	-	-	-	-	-	-	57,660
	2017 1 Ton Truck w/Lift Gate #98 - Replacement	-	-	-	-	-	-	-	-	-	62,630
	Machinery & Equipment - 542200										
	Police- Department 14										
	Body Camera Replacement Program	23,820	-	-	-	-	-	-	-	-	-
	Engineering - Department 17 - 172										
	Data Collector (Surveying)	7,500	-	-	-	-	-	-	-	-	-
	Highways and streets - Department 18										
	Zero Turn Mower	-	-	-	-	12,000	-	-	-	-	-
	Drop Deck Trailer	-	60,000		-	-	-	-	-	-	-
	6' Brush cutter (Replace 1981 Cutter)		-	-	-	-	-	-	-	-	-
	Mow Tractor (Replace 1981 blue Tractor)	-	30,000	-	-	-	-	-	-	-	-
	Leaf Vac (Replacesold self contained)	-	-	70,000	-	-	-	-	-	-	-
	Wheel Loader (Replaces 2007 Cat 924)	-	-	130,000	-	-	-	-	-	-	-
	Backhoe, (Replace 2007 430E)	-	-	-	130,000	-	-	-	-	-	-
	IT - Department 20										
	Folder/Inserter Machine (Replaces 2010 D1500)	30,000	-	-	-	-	-	-	-	30,000	-
	Computer replacement	35,000	15,000	10,000	10,000	30,000	30,000	10,000	10,000	10,000	10,000
	Copier replacement (Replaces 2008 & 2010 models in 2019/20)	20,000	25,000	10,000	10,000	10,000	10,000	10,000	20,000	20,000	20,000
	Printer replacement-Replace all desktop printers with multi-functioning printers that can scan	25,000	-	-	-	-	-	25,000	-	-	-
	New Server & Equipment-Watchguard/Unifi video	10,000	-	-	-	-	-	-	-	-	-
	Parks - Department 21										
	1980 100 Gallon Sprayer #185 - Replacement	-	5,000	-	-	-	-	-	-	-	-
	1980 6' Brush Hog #148 - Replacement	-	-	-	-	-	-	-	20,000	-	-
	1982 Welder #192 - Replacement	5,000	-	-	-	-	-	-	-	-	-
	1990 Chipper #175 - Replacement	-	55,790	-	-	-	-	-	-	-	-
	1992 Power Weed Sprayer #186 - Replacement	-	-	-	-	-	-	-	6,320	-	-
	1995 Ford Backhoe - Replacement	130,000	-	-	-	-	-	-	-	-	-
	1997 26' Trailer #112 - Replacement	-	17,750	-	-	-	-	-	-	-	-
	1998 Mini Lift #195 - Replacement	-	-	5,465	-	-	-	-	-	-	-
	1999 UTV #135 - Replacement	-	17,830	-	-	-	-	-	-	-	-
	2000 John Deere Tractor #146 - Replacement	-	65,775	-	-	-	-	-	-	-	-
	2000 Power Washer #194 - Replacement	5,000	-	-	-	-	-	-	-	-	-
	2001 Clark Fork Lift #176 - Replacement	-	20,000	-	-	-	-	-	-	-	-
	2002 Welder #196 - Replacement	-	-	-	5,630	-	-	-	-	-	-
	2004 Bobcat Broom #154 - Replacement	5,150	-	-	-	-	-	-	-	-	-
	2004 Toro Wide Area Mower #100 - Replacement	73,205	-	-	-	-	-	-	-	-	-
	2004 Smithco Ballfield Groomer #170 - Replacement	-	31,690	-	-	-	-	-	-	-	-
	2005 Finn Straw Blower #177 - Replacement	-	-	6,040	-	-	-	-	-	-	-
	2006 Bobcat Soil Conditioner #155 - Replacement	-	-	7,880	-	-	-	-	-	-	-
	2006 Stump Grinder #178 - Replacement	-	-	20,000	-	-	-	-	-	-	-
	2006 Trailer #112 - Replacement	-	-	-	-	-	-	8,265	-	-	-
	2008 Snow Plow #94A - Replacement	-	10,130	-	-	-	-	-	-	-	-
	2008 Snow Plow #96B - Replacement	-	10,130	-	-	-	-	-	-	-	-
	2010 Toro Wide Area Mower #106 - Replacement	-	-	77,660	-	-	-	-	-	-	-
	2010 Toro Walk Behind Mower #125 - Replacement	-	-	5,465	-	-	-	-	-	-	-
	2010 Snowblower #157- Replacement	-	-	-	-	-	-	10,145	-	-	-
	2011 Salt Spreader #97B Replacement	-	-	8,705	-	-	-	-	-	-	-
	2012 Progressive Contour Mower # 147 - Replacement	-	-	-	-	23,880	-	-	-	-	-
	2013 John Deere Wide Area Mower #123 - Replacement	-	-	-	-	77,660	-	-	-	-	-
	2013 Ventrac Tuff Cut Mower #127A - Replacement	-	-	-	-	9,510	-	-	-	-	-
	2013 Ventrac 4' Tiller #127D - Replacement	-	-	-	-	8,500	-	-	-	-	-
	2013 Ventrac Finish Mower Deck #127C - Replacement	-	-	-	-	9,510	-	-	-	-	-
	2013 Ventrac Contour Mower #127B - Replacement	-	-	-	-	9,510	-	-	-	-	-
	2013 Ventrac Compact Tractor #127 - Replacement	-	-	-	-	29,505	-	-	-	-	-
	2013 Bannermann 4' Ballfield Groomer #127E - Replacement	-	-	-	-	8,500	-	-	-	-	-

2013 Bobcat Grader #158 - Replacement	-	-	-	-	-	-	32,645	-	-	-
2013 UTV #136 - Replacement	-	-	-	-	19,705	-	-	-	-	-
2013 Water Sprayer #187 - Replacement	-	-	-	-	5,000	-	-	-	-	-
2014 Bobcat Track Loader #150 - Replacement	-	-	-	-	-	59,660	-	-	-	-
2014 Brushwolf #159 - Replacement	-	-	-	-	-	-	7,995	-	-	-
2014 Snow Plow #91A - Replacement	-	-	-	-	-	11,075	-	-	-	-
2015 Aera-Vator/Seeda-Vator #144 - Replacement	-	-	-	-	-	-	36,545	-	-	-
2015 Bobcat Forestry Cutter #179 - Replacement	-	-	-	-	-	-	-	37,640	-	-
2015 Exmark Zero Turn Mower #126 - Replacement	-	-	-	19,130	-	-	-	-	-	-
2016 Bobcat 80" Vibratory Roller #163 - Replacement	-	-	-	-	-	-	-	16,470	-	-
2016 Bobcat Nursery Jaw #180 - Replacement	-	-	-	-	-	-	-	7,750	-	-
2016 Intimidator #181 - Replacement	-	-	-	-	-	-	-	5,000	-	-
2016 Bobcat Rotary Tiller #182 - Replacement	-	-	-	-	-	-	-	8,235	-	-
2016 Tool Cat #151 - Replacement	-	-	-	78,365	-	-	-	-	-	-
2016 Tomcat Floor Scrubber #190 - Replacement	-	-	-	-	-	-	-	11,410	-	-
2016 Cyclone Blower #183 - Replacement	-	-	-	-	-	-	-	10,310	-	-
2017 Toro Wide Area Mower #102 - Replacement	-	-	-	-	-	-	-	87,780	-	-
2017 Exmark Zero Turn Mower #124 - Replacement	-	-	-	-	20,295	-	-	-	-	-
Sports Bleachers @ Athletic Fields - Replacement	21,220	21,855	22,510	-	-	-	-	-	-	-
New - Solid Tine Aerator	-	37,130	-	-	-	-	-	-	-	-
New - Highway Safety Light Tower	-	15,000	-	-	-	-	-	-	-	-
Shop Compressor #197 - Replacement	8,500	-	-	-	-	-	-	-	-	-
Drill Press #198 - Replacement	5,150	-	-	-	-	-	-	-	-	-
New - Tire Changer	-	7,425	-	-	-	-	-	-	-	-
New - Top Dresser	-	37,130	-	-	-	-	-	-	-	-
New - Pressure Washer Trailer	-	-	16,885	-	-	-	-	-	-	-
New - Six Way Dozer Blade	-	6,180	-	-	-	-	-	-	-	-
Parks Admin/Maint. Emergency Generator	75,000	-	-	-	-	-	-	-	-	-
Transfer Switches	15,410	-	-	-	-	-	-	-	-	-
DEPARTMENT TOTAL	$ 1,012,955	$ 836,165	$ 630,360	$ 527,390	$ 698,760	$ 414,735	$ 695,865	$ 817,635	$ 365,180	$ 415,955

RECAP:

Vehicles - 542100	$ 518,000	$ 346,350	$ 239,740	$ 274,265	$ 425,185	$ 304,000	$ 555,270	$ 576,720	$ 305,180	$ 385,955
Machinery & Equipment - 542200	494,955	488,815	390,610	253,125	273,575	110,735	140,595	240,915	60,000	30,000
FUND TOTAL	$ 1,012,955	$ 836,165	$ 630,360	$ 527,390	$ 698,760	$ 414,735	$ 695,865	$ 817,635	$ 365,180	$ 415,955

Department	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Storm Water Improvement Fund - 250											
Stormwater Improvements - 541107											
	Busch Creek at Jefferson Street Channel Protection-Design	$ 15,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Busch Creek at Jefferson Street Channel Protection-Construction	150,000	-	-	-	-	-	-	-	-	-
	MS4 Compliance	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	CIPP Lining of Pipes / System Repair	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
	Rip-Rap Lining MO River Bank	150,000	-	-	-	-	-	-	-	-	-
Machinery & Equipment - 542200											
	Sweeper- Vacuum type (Replaces 2002 Sweepe	220,000	-	-	-	-	-	-	-	-	-
	DEPARTMENT TOTAL	$ 685,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
RECAP:											
Stormwater Improvements - 541107		$ 465,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Machinery & Equipment - 542200		220,000	-	-	-	-	-	-	-	-	-
	FUND TOTAL	$ 685,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000

Capital Improvement Sales Tax Fund - 260

partment	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Land - 540100											
Economic Development -Department 16											
	New Industrial Park	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000,000	$ -	$ -
Buildings - 540200											
Administration- Department 11											
	City hall improvements *	100,000	-	-	-	-	-	-	-	-	-
	Energy Efficiency Improvements	500,000	-	-	200,000	-	-	-	-	-	-
Fire - Department 24											
	New Fire Station - East End	-	-	-	-	-	-	-	2,100,000	-	-
Street - Department 18											
	Equipment Storage Facility	-	-	-	200,000	-	-	-	-	-	-
Parks -Department 21											
	Auditorium Improvements	-	-	900,000	-	-	-	-	-	-	-
	New Aquatic Center/Pool House Remodel	100,000	400,000	3,500,000	-	-	-	-	-	-	-
	Hillerman Park Restroom Improvements	-	-	-	-	300,000	-	-	-	-	-
	Maintenance Shed & Maintenance Building Remodel	-	-	-	550,000	-	-	-	-	-	-
Improvements Other Than Buildings - 541100											
Administration - Department 11											
	Downtown Washington - Utility Burial	-	-	-	-	285,000	-	-	-	-	-
	Downtown Washington - Paver Replacement	-	-	-	-	200,000	-	-	-	-	-
	Downtown Washington - Depot & Waterworks Building Maint.	110,000	-	-	-	-	-	-	-	-	-
	Downtown Washington-Replacement and New Light Standards	-	-	-	-	-	-	75,000	-	-	-
Economic Development -Department 16											
	Front & Main TIF-Infrastructure *	200,000	-	-	-	-	-	-	-	-	-
Parks -Department 21											
	Lions Lake Pavilion Replacements	100,000	100,000	-	-	-	-	-	-	-	-
	Various Roofing Replacements	-	-	-	-	-	75,000	-	-	-	-
	Mainstage Roof Structure	-	-	-	375,000	-	-	-	-	-	-
	Optimist Skate Park	150,000	-	-	-	-	-	-	-	-	-
	Phoenix Park Playground	-	-	-	-	-	-	-	250,000	-	-
	Ronsick Field Improvements	-	-	-	-	350,000	-	-	-	-	-
	Riverfront Park Project	-	-	-	250,000	-	-	-	-	-	-
	Fairgrounds Perimeter Fencing	100,000	-	-	-	-	-	-	-	-	-
	Krog Park Playground Replacement	-	-	-	-	-	-	-	75,000	-	-
	Main Park Playground *	250,000	-	-	-	-	-	-	-	-	-
	Phoenix Park-Tennis Courts Repair/Painting *	50,000	-	-	-	-	-	-	-	-	-
Airport -Department 26											
	Future Airport Improvements	187,500	187,500	187,500	187,500	187,500	187,500	187,500	187,500	-	-
Water System - Department 35											
	Water Tower	-	-	-	800,000	-	-	-	-	-	-
Sewer System - Department 36											
	Slip Lining	-	-	-	-	100,000	150,000	200,000	200,000	-	-
Vehicles - 542100											
Fire -Department 24											
	Additional Pumper for New Fire Station	-	-	-	-	-	-	-	525,000	-	-
Parks -Department 21											
	1987 Aerial Bucket Truck #67 *	440,000	-	-	-	-	-	-	-	-	-
	1988 F450 Aerial Bucket Truck #65 *	115,000	-	-	-	-	-	-	-	-	-
Machinery & Equipment - 542200											
Communications - Department 13											
	Siren Replacement	-	280,000	-	-	-	-	-	-	-	-
Police- Department 14											
	MOSWIN Communication Project	824,600	-	-	-	-	-	-	-	-	-
Fire - Department 24											
	Self-Contained Breathing Apparatus	-	250,000	-	-	-	-	-	-	-	-
	ITI Vehicle Application	-	-	-	-	125,000	-	-	-	-	-
Information Technology- Department 20											
	Server/Network Upgrades	50,000	50,000	50,000	50,000	75,000	75,000	75,000	75,000	-	-
	Tyler Incode Software - Permitting & Land Mgmt., Code Enforcement, License Mgmt. Upgrade plus travel expenses *	70,000	-	-	-	-	-	-	-	-	-
	Disaster Recovery/Tyler Hosted Financial Software *	40,000	-	-	-	-	-	-	-	-	-
	DEPARTMENT TOTAL	$ 3,387,100	$ 1,267,500	$ 4,637,500	$2,612,500	$ 1,622,500	$ 487,500	$ 537,500	$ 4,412,500	$ -	$ -
RECAP:											
Land - 540100		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000,000	$ -	$ -
Buildings - 540200		700,000	400,000	4,400,000	950,000	300,000	-	-	2,100,000	-	-
Improvements Other Than Buildings - 541100		1,147,500	287,500	187,500	1,612,500	1,122,500	412,500	462,500	712,500	-	-
Vehicles - 542100		555,000	-	-	-	-	-	-	525,000	-	-
Machinery & Equipment - 542200		984,600	580,000	50,000	50,000	200,000	75,000	75,000	75,000	-	-
Furniture & Fixtures - 542300		-	-	-	-	-	-	-	-	-	-
	FUND TOTAL	$ 3,387,100	$ 1,267,500	$ 4,637,500	$2,612,500	$ 1,622,500	$ 487,500	$ 537,500	$ 4,412,500	$ -	$ -

Main Stage - 2012

Phoenix Park Tennis Courts - 2012

Note: Paid for out of 2010-2018 Capital Improvement Allotement

Department	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Transportation Sales Tax Fund - 261											
Improvements Other Than Buildings - 541100											
	Busch Creek Greenway	$ 751,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	(Grant $580,000, City Portion $171,000)										
Street Improvements - 541101											
	Bieker & Steutermann Road Improvements	650,000		-	-	-	-	-	-	-	-
	(Design $20,000 Total, Grant $16,000, City Portion $4,000)										
	(ROW $20,000 Total, Grant $16,000, City Portion $4,000)										
	(Construction $650,000, Grant $520,000, City Portion $130,000)										
	($690,000 Total, Grant $552,000, City Portion $138,000)										
	High Street Overlay	21,000	545,000		-	-	-	-	-	-	-
	(Design $12,500 Total, Grant $10,000, City Portion $2,500)										
	(ROW $21,000 Total, Grant $16,800, City Portion $4,200)										
	(Construction $545,000 Total, Grant $436,000, City Portion $109,000)										
	($578,500 Total, Grant $462,800, City Portion $115,700)										
Street Reconstruction Program - 541102											
	Oak St., Linden Ln., Meadowlark Dr., miscellaneous streets	630,000	-	-	-	-	-	-	-	-	-
	Aspahlt Overlay Project-Carryover from prior year	500,000	-	-	-	-	-	-	-	-	-
	Street reconstuction-Various Streets	-	630,000	630,000	630,000	630,000	630,000	630,000	630,000	630,000	630,000
Sidewalk Improvement Program - 541104											
	Oak St., Linden Ln., Meadowlark Dr., miscellaneous streets	50,000	-	-	-	-	-	-	-	-	-
	Various sidewalk improvements	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	DEPARTMENT TOTAL	$2,602,000	$ 1,225,000	$ 680,000	$ 680,000	$ 680,000	$ 680,000	$ 680,000	$ 680,000	$ 680,000	$ 680,000
RECAP:											
Improvements Other Than Buildings - 541100		$ 751,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Street Improvements - 541101		671,000	545,000	-	-	-	-	-	-	-	-
Street Reconstruction Program - 541102		1,130,000	630,000	630,000	630,000	630,000	630,000	630,000	630,000	630,000	630,000
Sidewalk Improvement Program - 541104		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	FUND TOTAL	$2,602,000	$ 1,225,000	$ 680,000	$ 680,000	$ 680,000	$ 680,000	$ 680,000	$ 680,000	$ 680,000	$ 680,000

Fourteenth Street Bridge - 2012

Department	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Water Fund - 400											
Water Operations - 35											
Land - 540100											
Buildings - 540200											
Improvements Other Than Buildings - 541100											
	Enduro										
	Water Tower Interior	$ 70,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Exterior	150,000	-	-	-	-	-	-	-	-	-
	Clay Street										
	Water Tower Interior	-	70,000	-	-	-	-	-	-	-	-
	Exterior	-	150,000	-	-	-	-	-	-	-	-
	New water tower East Side -Partially funded out of CIST	-	-	-	200,000	-	-	-	-	-	-
	Replace Well 7 Electrical	7,500	-	-	-	-	-	-	-	-	-
	Replace Well 6 Electrical	5,500	-	-	-	-	-	-	-	-	-
	Replace Well 4 Electrical	-	7,500	-	-	-	-	-	-	-	-
	Replace Well 9 Electrical	-	5,500	-	-	-	-	-	-	-	-
	Replace roof Well 7	-	-	10,000	-	-	-	-	-	-	-
	Replace roof Well 6	-	-	-	10,000	-	-	-	-	-	-
	Replace roof Well 4	-	-	-	-	10,000	-	-	-	-	-
	Replace roof Well 8	-	-	-	-	-	10,000	-	-	-	-
	Replace roof Well 5	-	-	-	-	-	-	10,000	-	-	-
	Building and roof repairs to Well 9	-	10,000	-	-	-	-	-	-	-	-
	Replace Pump & Motor - Well 3	40,000	-	-	-	-	-	-	-	-	-
	Replace Pump & Motor - Well 4	-	40,000	-	-	-	-	-	-	-	-
	Replace Pump & Motor - Well 5	-	-	40,000	-	-	-	-	-	-	-
	Replace Pump & Motor - Well 6	-	-	-	40,000	-	-	-	-	-	-
	Replace Pump & Motor - Well 7	-	-	-	-	40,000	-	-	-	-	-
	Replace Pump & Motor - Well 8	-	-	-	-	-	40,000	-	-	-	-
	Replace Pump & Motor - Well 9	-	-	-	-	-	-	40,000	-	-	-
	Replace Pump & Motor - Well 10	-	-	-	-	-	-	-	40,000	-	-
	Replace Pump & Motor - Well 11	-	-	-	-	-	-	-	-	40,000	-
	Roof repair/replacement - PW Building	-	-	-	-	-	-	-	-	-	-
	Drop Ceiling Upgrade	-	10,000	-	-	-	-	-	-	-	-
Water System Improvements - 541110											
	Various water system improvements	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	Booster Pumping Station - 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 2003 F550 1 1/4 ton Dumptruck #17	-	96,000	-	-	-	-	-	-	-	-
	Replace Supervisor (Chevy Colorado) roll into fleet	45,000	-	-	-	-	-	-	-	-	-
	Replace 2007 Ford Pickup #7	-	-	-	-	-	-	-	-	-	-
	Replace 2007 Ford Pickup #21	-	-	45,000	-	-	-	-	-	-	-
	Replcae 2007 International Tandem Dump Truck	-	-	-	200,000	-	-	-	-	-	-
	Replace 2011 Ford Crew Cab Pickup #2	-	-	-	-	45,000	-	-	-	-	-
Machinery & Equipment - 542200											
	Wireless System (Cameras Approx 77)	25,000	-	-	-	-	-	-	-	-	-
	Generator - Crestview 100W	17,500	-	-	-	-	-	-	-	-	-
	Generator - PW Bldg. 125W	45,000	-	-	-	-	-	-	-	-	-
Furniture & Fixtures - 542300											
	DEPARTMENT TOTAL	**$ 430,500**	**$ 534,000**	**$ 120,000**	**$ 475,000**	**$ 120,000**	**$ 75,000**	**$ 75,000**	**$ 65,000**	**$ 65,000**	**$ 25,000**
RECAP:											
Land - 540100		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Buildings - 540200		-	-	-	-	-	-	-	-	-	-
Improvements Other Than Buildings - 541100		273,000	293,000	50,000	250,000	50,000	50,000	50,000	40,000	40,000	-
Water System Improvements - 541110		25,000	145,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Vehicles - 542100		45,000	96,000	45,000	200,000	45,000	-	-	-	-	-
Machinery & Equipment - 542200		87,500	-	-	-	-	-	-	-	-	-
Furniture & Fixtures - 542300		-	-	-	-	-	-	-	-	-	-
	FUND TOTAL	**$ 430,500**	**$ 534,000**	**$ 120,000**	**$ 475,000**	**$ 120,000**	**$ 75,000**	**$ 75,000**	**$ 65,000**	**$ 65,000**	**$ 25,000**

Water Tower renovation - 2018

Department	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028

Sewage Treatment Fund - 410
Sewage Treatment Collections - 360 Sewage Treatment Plant - 361

		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Land - 540100											
Buildings - 540200											
Improvements Other Than Buildings - 541100											
Sub-Dept 000	Various sewer line and manhole improvements	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Sub-Dept 000	Annual Slip Lining	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Sub-Dept 000	New Control Panel Fairfield Lift Station	-	-	-	-	-	-	-	-	-	-
Sub-Dept 000	Communication poles for Lift Stations	30,000	-	-	-	-	-	-	-	-	-
Sub-Dept 361	Pole barn & Concrete-Drying Bed	36,000	-	-	-	-	-	-	-	-	-
Sanitary Sewer System Improvements - 541120											
Sub-Dept 000	Upgrading Dubois Pumps and Control Panel	15,000	-	-	-	-	-	-	-	-	-
Sub-Dept 000	Upgrading West-link Liftstation	150,000	-	-	-	-	-	-	-	-	-
Sub-Dept 000	Upgrading Fairfield Liftstation	-	150,000	-	-	-	-	-	-	-	-
Sub-Dept 000	Upgrading Fulton Street Liftstation	-	-	150,000	-	-	-	-	-	-	-
Sub-Dept 000	Upgrade West Fifth Street Liftstation	-	-	-	150,000	-	-	-	-	-	-
Vehicles - 542100											
Sub-Dept 000	Replace 2003 Sterling Vactor truck	-	500,000	-	-	-	-	-	-	-	-
Sub-Dept 000	Replace 2006 Chevrolet Pickup #20	45,000	-	-	-	-	-	-	-	-	-
Sub-Dept 000	1-Ton Utility Truck w/side crane	-	-	-	-	-	-	-	-	-	100,000
Machinery & Equipment - 542200											
Sub-Dept 361	Belt Press	21,250	-	-	-	-	-	-	-	-	-
Sub-Dept 361	Blower	55,000	-	-	-	-	-	-	-	-	-
Sub-Dept 361	Air Scrubber	140,000	-	-	-	-	-	-	-	-	-
Furniture & Fixtures - 542300											
Sub-Dept 361	Scada System upgrade Installation (10 yrs old)	30,000	-	-	-	-	-	-	-	-	-
DEPARTMENT TOTAL		$ 722,250	$ 850,000	$ 350,000	$ 350,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 300,000
RECAP:											
Land - 540100		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Buildings - 540200		-	-	-	-	-	-	-	-	-	-
Improvements Other Than Buildings - 541100		266,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Sanitary Sewer System Improvements - 541120		165,000	150,000	150,000	150,000	-	-	-	-	-	-
Vehicles - 542100		45,000	500,000	-	-	-	-	-	-	-	100,000
Machinery & Equipment - 542200		216,250	-	-	-	-	-	-	-	-	-
Furniture & Fixtures - 542300		30,000	-	-	-	-	-	-	-	-	-
FUND TOTAL		$ 722,250	$ 850,000	$ 350,000	$ 350,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 300,000

Walnut Street Liftstation 2011

Department	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Solid Waste Fund - 420											
Refuse Collection Operations - 37											
Vehicles - 542100											
	Refuse Truck	$ -	$ -	$ -	$ -	$ 175,000	$ -	$ -	$ -	$ -	$ -
	Refuse Truck (replace 2006 #38)	-	185,000	-	-	-	-	-	-	-	-
Landfill Operations - 38											
Machinery & Equipment - 542200											
	Track Loader - Replaces 1998 953C	-	-	225,000	-	-	-	-	-	-	-
	Refurbish Compactor	250,000	-	-	-	-	-	-	-	-	-
	Challenger, replace old unit	-	225,000	-	-	-	-	-	-	-	-
Recycling Operations - 39											
Vehicles - 542100											
	Recycle Truck/trash truck for single source pick up, replace 2006 #29	120,000	-	-	-	-	-	-	-	-	-
Machinery & Equipment - 542200											
	DEPARTMENT TOTAL	$ 370,000	$ 410,000	$ 225,000	$ -	$ 175,000	$ -	$ -	$ -	$ -	$ -
RECAP:											
Improvements Other Than Buildings - 541100		-	-	-	-	-	-	-	-	-	-
Vehicles - 542100		120,000	185,000	-	-	175,000	-	-	-	-	-
Machinery & Equipment - 542200		250,000	225,000	225,000	-	-	-	-	-	-	-
	FUND TOTAL	$ 370,000	$ 410,000	$ 225,000	$ -	$ 175,000	$ -	$ -	$ -	$ -	$ -

Ten Year Budget Plan

Ten Year Budget By Fund

Ten-Year Budget By Fund

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

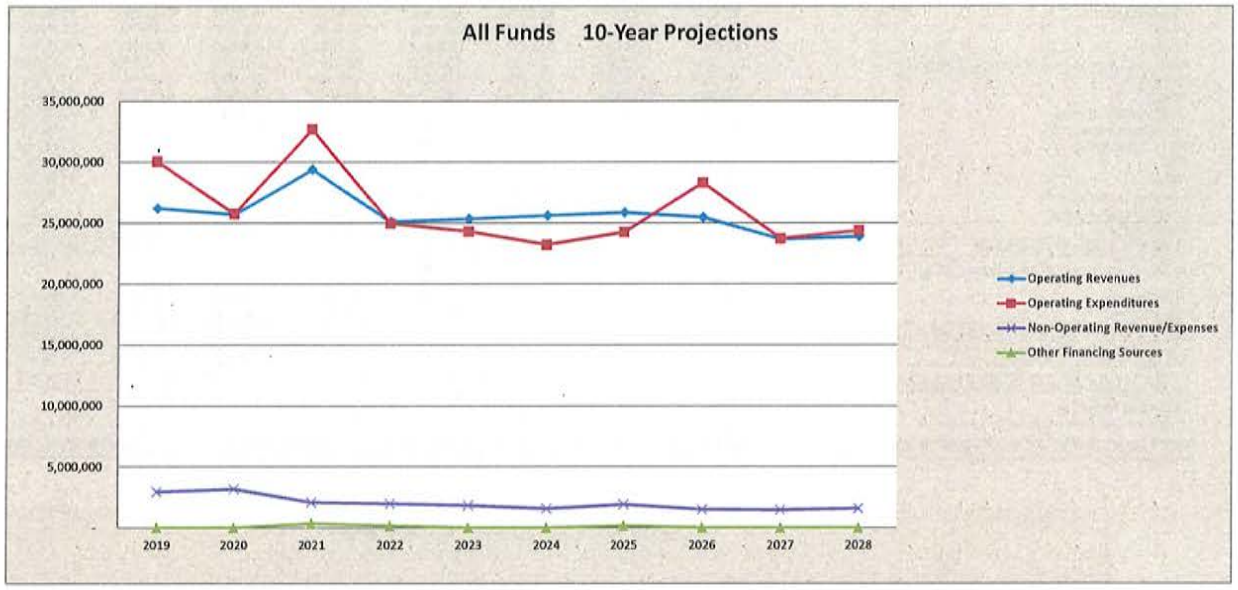
- Ability to properly plan for capital purchases
- Ability to properly plan and meet debt requirements.
- Ability to properly plan rate increases.
- Ability to properly plan for personnel management
- Ability to provide quality services to its residents.

Budget Assumptions:

- Estimated sales tax revenue to increase by 2 % in 2019 and 2 % annually thereafter.
- Estimated health insurance at 6% increase for 2019 and 10% thereafter annually.
- The 2018 budget contains a 3% increase in wages. Estimated 1% increase in personnel expenditures thereafter annually.
- Estimated charges for services to increase by 1 % annually.
- Charges for services-enterprise funds. There are no currently scheduled rate increases.
- Estimated property tax revenue to increase 1% annually.
  Next assessment year is 2021.
- No new debt anticipated.

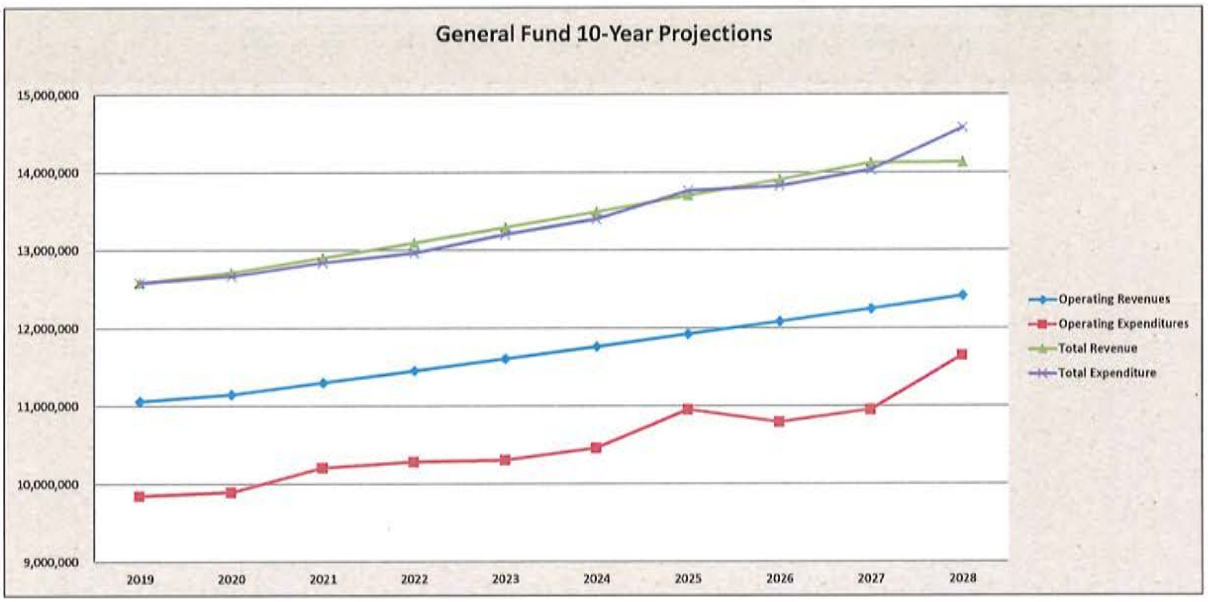
CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
September 30, 2019 through 2028

All Funds	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
ESTIMATED BEGINNING FUND BALANCE/NET POSITION, October 1	$29,741,310	$26,580,420	$25,879,595	$23,309,180	$ 23,964,485	$ 25,258,150	$ 28,491,630	$ 30,419,670	$ 28,103,195	$ 28,763,255
TOTAL OPERATING REVENUES	26,228,270	25,719,580	29,410,485	25,119,730	25,365,970	25,627,610	25,890,840	25,482,470	23,692,190	23,916,310
TOTAL OPERATING EXPENDITURES/EXPENSES	30,073,935	25,781,345	32,717,510	24,982,305	24,331,245	23,248,170	24,281,440	28,320,285	23,751,670	24,398,950
TOTAL NON-OPERATING REVENUES/EXPENSES	2,962,185	3,191,420	2,090,820	1,995,120	1,839,060	1,591,960	1,922,360	1,521,660	1,473,460	1,604,260
TOTAL OTHER FINANCING SOURCES (USES)	15,000	16,400	361,470	185,000	10,000	10,000	185,000	10,000	10,000	10,000
NET CHANGE IN FUND BALANCE/NET POSITION	(6,792,850)	(3,236,785)	(5,036,375)	(1,672,695)	(794,335)	797,480	(127,960)	(4,349,475)	(1,522,940)	(2,076,900)
ESTIMATED ENDING FUND BALANCE/NET POSITION, September 30	$22,948,460	$23,343,635	$20,843,220	$21,636,485	$ 23,170,150	$ 26,055,630	$ 28,363,670	$ 26,070,195	$ 26,580,255	$ 26,686,355



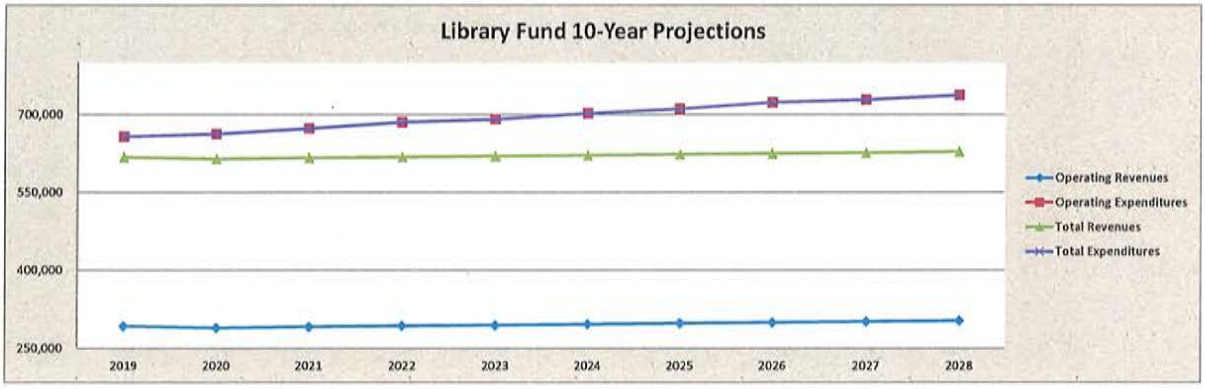
CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
September 30, 2019 through 2028

GENERAL FUND	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 4,327,100	$ 4,328,740	$ 4,370,800	$ 4,430,975	$ 4,563,285	$ 4,653,400	$ 4,746,355	$ 4,681,650	$ 4,762,885	$ 4,850,740
OPERATING REVENUES:										
Taxes	9,142,895	9,282,500	9,423,050	9,566,390	9,712,430	9,861,170	10,013,000	10,167,630	10,325,250	10,485,870
Licenses and permits	233,050	208,000	208,500	208,500	208,500	209,000	209,000	209,000	209,000	209,000
Intergovernmental	102,725	90,700	91,200	91,200	91,200	91,700	91,700	91,700	92,200	92,200
Charges for services	1,254,525	1,239,090	1,247,690	1,253,290	1,261,290	1,268,890	1,275,490	1,281,190	1,288,790	1,294,390
Fines	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Investment income	109,000	109,000	109,000	109,000	109,000	109,000	109,000	109,000	109,000	109,000
Rents	137,475	136,890	137,350	138,350	138,350	138,350	138,850	138,850	138,850	138,850
Donations	34,100	34,100	37,100	37,100	37,100	37,100	37,100	37,100	37,100	37,100
TOTAL OPERATING REVENUES	11,063,770	11,150,280	11,303,890	11,453,830	11,607,870	11,763,210	11,924,140	12,084,470	12,250,190	12,416,410
OPERATING EXPENDITURES:										
Administration	581,760	516,480	522,225	537,985	538,360	544,830	552,390	565,020	562,130	571,130
Human Resources	110,055	102,980	110,800	107,470	115,300	113,400	119,990	114,950	123,860	118,940
Communications	927,670	946,070	968,710	991,075	1,008,805	1,032,155	1,051,060	1,070,670	1,090,475	1,111,075
Police	2,741,210	2,737,520	2,784,485	2,847,820	2,886,590	2,950,400	2,998,055	3,050,455	3,093,955	3,148,945
Finance	534,215	539,910	552,820	564,290	573,560	586,640	595,070	605,160	615,550	624,950
Economic Development/Planning & Zoning/Tourism	322,650	322,855	324,035	326,815	327,295	330,175	330,655	332,935	333,525	336,015
Engineering	392,265	393,400	397,155	400,755	403,655	407,630	410,440	413,450	416,470	419,690
Street	1,316,810	1,336,605	1,364,785	1,392,370	1,416,685	1,445,955	1,471,355	1,497,495	1,524,475	1,551,795
Building Maintenance	332,265	330,165	331,495	333,340	334,270	339,040	337,190	338,655	339,710	341,270
Information Technology	492,480	493,000	494,100	498,120	497,990	502,035	502,860	504,300	505,475	498,345
Parks & Recreation	1,546,600	1,565,100	1,614,110	1,628,195	1,648,520	1,666,730	1,717,500	1,742,245	1,787,665	1,810,110
Pool	204,780	204,400	213,895	219,060	226,820	229,845	242,055	242,760	253,085	258,215
Airport	168,510	172,450	173,950	175,450	176,950	178,450	179,950	181,550	183,150	184,750
Emergency Management	78,310	78,310	78,310	78,310	78,310	78,310	78,310	78,310	78,310	78,310
Debt Service - Interest	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Capital Outlay	91,330	149,475	268,340	175,965	65,145	45,160	357,465	45,780	35,000	586,780
TOTAL OPERATING EXPENDITURES	9,850,410	9,898,220	10,208,715	10,286,520	10,307,755	10,460,255	10,953,845	10,793,235	10,952,335	11,649,820
TOTAL OTHER FINANCING SOURCES (USES):										
Transfers In	1,522,900	1,564,400	1,602,200	1,645,200	1,687,600	1,732,100	1,778,200	1,822,800	1,874,700	1,716,100
Transfers out	(2,734,620)	(2,774,400)	(2,637,200)	(2,680,200)	(2,897,600)	(2,942,100)	(2,813,200)	(3,032,800)	(3,084,700)	(2,926,100)
TOTAL OTHER FINANCING SOURCES (USES)	(1,211,720)	(1,210,000)	(1,035,000)	(1,035,000)	(1,210,000)	(1,210,000)	(1,035,000)	(1,210,000)	(1,210,000)	(1,210,000)
NET CHANGE IN FUND BALANCE	1,640	42,060	60,175	132,310	90,115	92,955	(64,705)	81,235	87,855	(443,410)
ESTIMATED ENDING FUND BALANCE, September 30	4,328,740	4,370,800	4,430,975	4,563,285	4,653,400	4,746,355	4,681,650	4,762,885	4,850,740	4,407,330
Dedicated Reserves: *15% Fund Balance, reserved for operations*	(1,462,400)	(1,460,900)	(1,489,600)	(1,515,200)	(1,535,000)	(1,560,800)	(1,588,000)	(1,610,700)	(1,636,200)	(1,658,000)
PROJECTED UNRESERVED FUND BALANCES, September 30	$ 2,866,340	$ 2,909,900	$ 2,941,375	$ 3,048,085	$ 3,118,400	$ 3,185,555	$ 3,093,650	$ 3,152,185	$ 3,214,540	$ 2,749,330



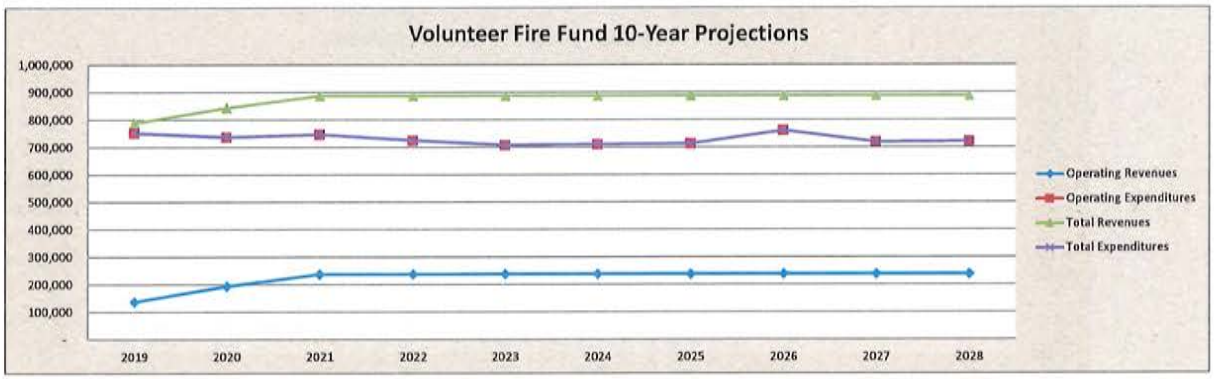
CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
September 30, 2019 through 2028

Library Fund	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 143,620	$ 104,115	$ 55,880	$ (520)	$ (67,630)	$ (138,680)	$ (219,540)	$ (307,400)	$ (405,860)	$ (507,790)
REVENUES:										
Taxes	165,790	166,300	167,500	168,600	169,700	170,900	172,100	173,300	174,500	175,700
Intergovernmental	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
Charges for services	84,700	84,700	84,700	84,700	84,700	84,700	84,700	84,700	84,700	84,700
Fines	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Investment income	15,000	18,000	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500
Donations	20,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
TOTAL OPERATING REVENUES	292,790	289,300	291,500	293,100	294,700	296,400	298,100	299,800	301,500	303,200
OPERATING EXPENDITURES:										
Personal services	383,120	387,810	396,440	404,770	411,100	420,140	426,980	433,920	441,360	448,710
Operation & maintenance	274,175	274,725	276,460	280,440	279,650	282,120	283,980	289,340	287,070	288,415
TOTAL OPERATING EXPENDITURES	657,295	662,535	672,900	685,210	690,750	702,260	710,960	723,260	728,430	737,125
TOTAL OTHER FINANCING SOURCES (USES):										
Transfers in	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000
NET CHANGE IN FUND BALANCE	(39,505)	(48,235)	(56,400)	(67,110)	(71,050)	(80,860)	(87,860)	(98,460)	(101,930)	(108,925)
ESTIMATED ENDING FUND BALANCE, September 30	104,115	55,880	(520)	(67,630)	(138,680)	(219,540)	(307,400)	(405,860)	(507,790)	(616,715)
Dedicated Reserves:										
15% Fund Balance, reserved for operations	(98,600)	(99,380)	(100,940)	(102,780)	(103,610)	(105,340)	(106,640)	(108,490)	(109,260)	(110,570)
PROJECTED UNRESERVED FUND BALANCES, September 30	$ 5,515	$ (43,500)	$ (101,460)	$ (170,410)	$ (242,290)	$ (324,880)	$ (414,040)	$ (514,350)	$ (617,050)	$ (727,285)



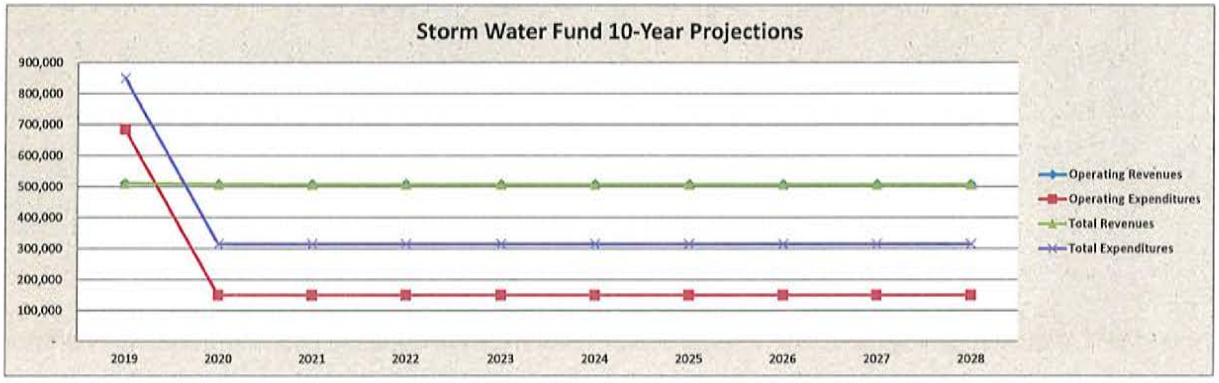
CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
September 30, 2019 through 2028

Volunteer Fire	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 1,384,540	$ 1,421,085	$ 1,527,940	$ 1,668,655	$ 1,831,545	$ 2,012,020	$ 2,189,460	$ 2,364,175	$ 2,491,225	$ 2,660,470
REVENUES:										
Charges for services	124,000	180,000	224,000	224,000	224,000	224,000	224,000	224,000	224,000	224,000
Rent	8,210	8,500	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700
Investment income	6,000	6,000	6,100	6,100	6,200	6,200	6,200	6,200	6,200	6,200
TOTAL OPERATING REVENUES	138,210	194,500	238,800	238,800	238,900	238,900	238,900	238,900	238,900	238,900
OPERATING EXPENDITURES:										
Personal services	210,020	211,370	213,490	215,480	217,160	219,360	221,140	222,860	224,720	226,620
Operation & maintenance	504,865	526,275	489,595	490,430	491,265	492,100	493,045	493,990	494,935	495,880
Capital Outlay	38,500	-	45,000	20,000	-	-	-	45,000	-	-
TOTAL OPERATING EXPENDITURES	753,385	737,645	748,085	725,910	708,425	711,460	714,185	761,850	719,655	722,500
TOTAL OTHER FINANCING SOURCES (USES):										
Transfers in	651,720	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000
TOTAL OTHER FINANCING SOURCES (USES)	651,720	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000
NET CHANGE IN FUND BALANCE	36,545	106,855	140,715	162,890	180,475	177,440	174,715	127,050	169,245	166,400
ESTIMATED ENDING FUND BALANCE, September 30	1,421,085	1,527,940	1,668,655	1,831,545	2,012,020	2,189,460	2,364,175	2,491,225	2,660,470	2,826,870
Dedicated Reserves: *15% Fund Balance, reserved for operations*	(107,200)	(110,650)	(105,460)	(105,890)	(106,260)	(106,720)	(107,130)	(107,530)	(107,950)	(108,380)
PROJECTED UNRESERVED FUND BALANCES, September 30	$ 1,313,885	$ 1,417,290	$ 1,563,195	$ 1,725,655	$ 1,905,760	$ 2,082,740	$ 2,257,045	$ 2,383,695	$ 2,552,520	$ 2,718,490



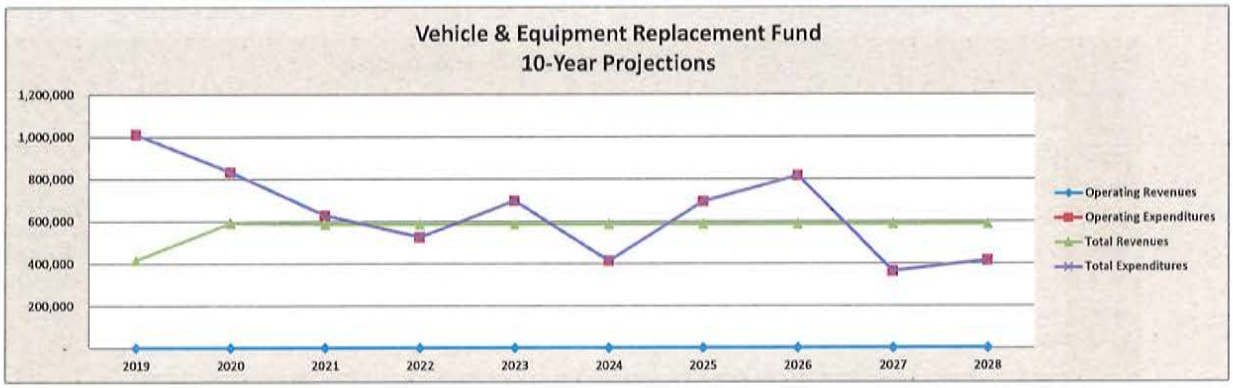
CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
September 30, 2019 through 2028

Storm Water	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 3,481,580	$ 3,142,580	$ 3,335,580	$ 3,527,580	$ 3,719,580	$ 3,911,580	$ 4,103,580	$ 4,295,580	$ 4,487,580	$ 4,679,580
REVENUES:										
Taxes	505,000	502,000	502,000	502,000	502,000	502,000	502,000	502,000	502,000	502,000
Investment income	6,000	6,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL OPERATING REVENUES	511,000	508,000	507,000	507,000	507,000	507,000	507,000	507,000	507,000	507,000
OPERATING EXPENDITURES:										
Capital Outlay	685,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
TOTAL OPERATING EXPENDITURES	685,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
TOTAL OTHER FINANCING SOURCES (USES):										
Transfers out	(165,000)	(165,000)	(165,000)	(165,000)	(165,000)	(165,000)	(165,000)	(165,000)	(165,000)	(165,000)
TOTAL OTHER FINANCING SOURCES (USES)	(165,000)	(165,000)	(165,000)	(165,000)	(165,000)	(165,000)	(165,000)	(165,000)	(165,000)	(165,000)
NET CHANGE IN FUND BALANCE	(339,000)	193,000	192,000	192,000	192,000	192,000	192,000	192,000	192,000	192,000
PROJECTED RESERVED FUND BALANCES, September 30	$ 3,142,580	$ 3,335,580	$ 3,527,580	$ 3,719,580	$ 3,911,580	$ 4,103,580	$ 4,295,580	$ 4,487,580	$ 4,679,580	$ 4,871,580



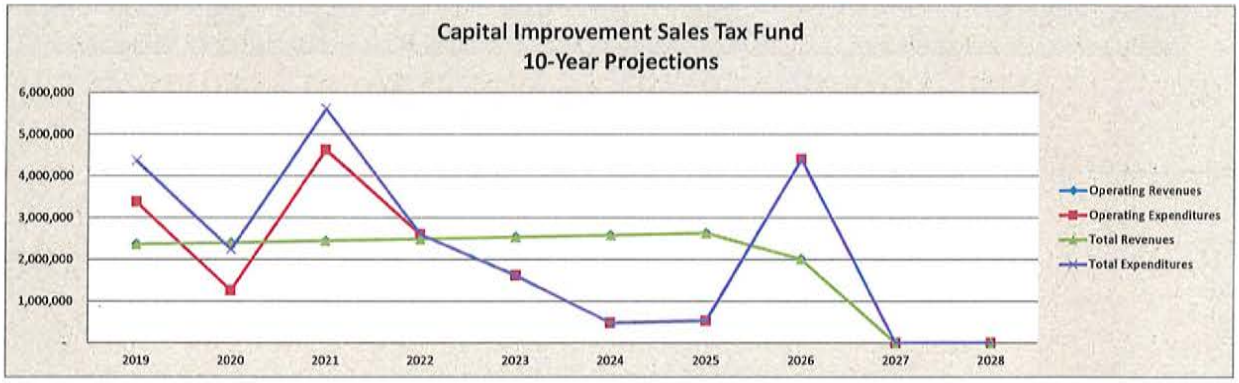
CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
September 30, 2019 through 2028

Vehicle & Equipment Replacement	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 665,280	$ 70,325	$ (171,840)	$ (214,190)	$ (153,580)	$ (264,340)	$ (91,075)	$ (198,940)	$ (428,575)	$ (205,755)
REVENUES:										
Investment income	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
TOTAL OPERATING REVENUES	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
OPERATING EXPENDITURES:										
Capital Outlay	1,012,955	835,165	630,350	527,390	698,760	414,735	695,865	817,635	365,180	415,955
TOTAL OPERATING EXPENDITURES	1,012,955	835,165	630,350	527,390	698,760	414,735	695,865	817,635	365,180	415,955
TOTAL OTHER FINANCING SOURCES (USES):										
Sale of capital assets	15,000	15,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Transfers in	400,000	575,000	575,000	575,000	575,000	575,000	575,000	575,000	575,000	575,000
TOTAL OTHER FINANCING SOURCES (USES)	415,000	590,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000
NET CHANGE IN FUND BALANCE	(594,955)	(242,165)	(42,350)	60,610	(110,760)	173,265	(107,865)	(229,635)	222,820	172,045
PROJECTED RESERVED FUND BALANCES, September 30	$ 70,325	$ (171,840)	$ (214,190)	$ (153,580)	$ (264,340)	$ (91,075)	$ (198,940)	$ (428,575)	$ (205,755)	$ (33,710)



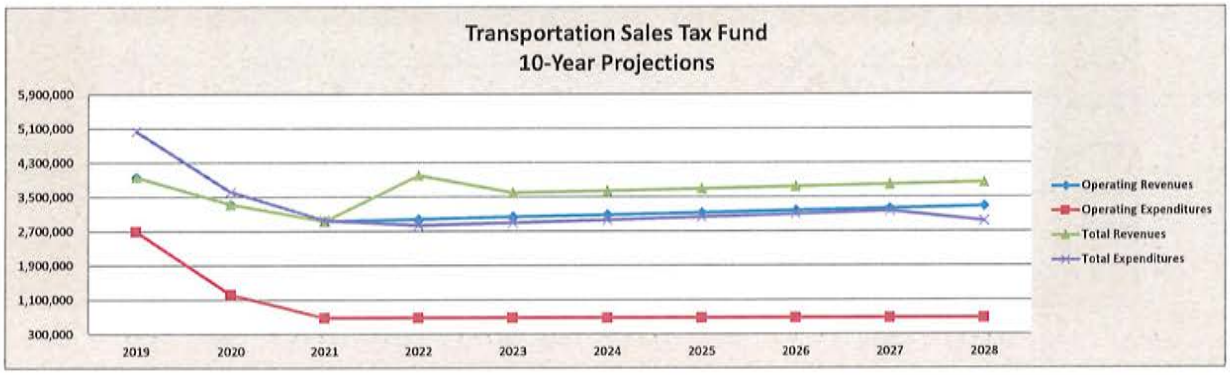
CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
September 30, 2019 through 2028

Capital Improvement Sales Tax	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 5,348,370	$ 3,350,530	$ 3,505,390	$ 336,320	$ 219,870	$ 1,139,820	$ 3,242,070	$ 5,342,620	$ 2,942,520	$ 2,942,520
REVENUES:										
Taxes	2,185,500	2,229,200	2,273,800	2,319,300	2,365,700	2,413,000	2,461,300	1,835,650	-	-
Investment income	20,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	-	-
TOTAL OPERATING REVENUES	2,374,250	2,405,950	2,450,550	2,496,050	2,542,450	2,589,750	2,638,050	2,012,400	-	-
OPERATING EXPENDITURES:										
Capital Outlay	3,387,100	1,267,500	4,637,500	2,612,500	1,622,500	487,500	537,500	4,412,500	-	-
TOTAL OPERATING EXPENDITURES	3,387,100	1,267,500	4,637,500	2,612,500	1,622,500	487,500	537,500	4,412,500	-	-
TOTAL OTHER FINANCING SOURCES (USES):										
Transfers out	(984,990)	(983,590)	(982,120)	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(1,997,840)	154,860	(3,169,070)	(116,450)	919,950	2,102,250	2,100,550	(2,400,100)	-	-
PROJECTED RESERVED FUND BALANCES, September 30	$ 3,350,530	$ 3,505,390	$ 336,320	$ 219,870	$ 1,139,820	$ 3,242,070	$ 5,342,620	$ 2,942,520	$ 2,942,520	$ 2,942,520



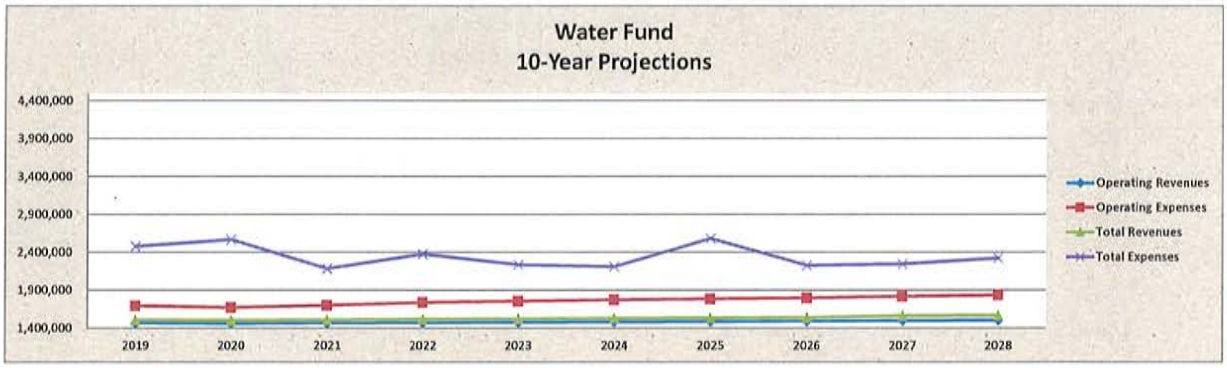
CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
September 30, 2019 through 2028

Transportation Sales Tax Fund	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 2,643,250	$ 1,573,840	$ 1,280,230	$ 1,260,550	$ 1,406,850	$ 1,542,650	$ 1,660,850	$ 1,760,050	$ 1,844,400	$ 1,903,150
REVENUES:										
Taxes	2,185,500	2,229,200	2,273,800	2,319,300	2,365,700	2,413,000	2,461,300	2,510,550	2,560,750	2,611,950
Intergovernmental	1,776,800	1,091,000	655,000	660,000	665,000	665,000	665,000	666,000	666,000	666,000
Investment income	6,000	7,000	7,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
TOTAL OPERATING REVENUES	3,968,300	3,327,200	2,935,800	2,987,300	3,038,700	3,086,000	3,134,300	3,184,550	3,234,750	3,285,950
OPERATING EXPENDITURES:										
Purchased Services	100,000	-	-	-	-	-	-	-	-	-
Capital Outlay	2,602,000	1,225,000	680,000	680,000	680,000	680,000	680,000	680,000	680,000	680,000
TOTAL OPERATING EXPENDITURES	2,702,000	1,225,000	680,000	680,000	680,000	680,000	680,000	680,000	680,000	680,000
TOTAL OTHER FINANCING SOURCES (USES):										
Transfers out	(2,335,710)	(2,395,810)	(2,275,480)	(2,161,000)	(2,222,900)	(2,287,800)	(2,355,100)	(2,420,200)	(2,496,000)	(2,264,500)
TOTAL OTHER FINANCING SOURCES (USES)	(2,335,710)	(2,395,810)	(2,275,480)	(2,161,000)	(2,222,900)	(2,287,800)	(2,355,100)	(2,420,200)	(2,496,000)	(2,264,500)
NET CHANGE IN FUND BALANCE	(1,069,410)	(293,610)	(19,680)	146,300	135,800	118,200	99,200	84,350	58,750	341,450
PROJECTED RESERVED FUND BALANCES, September 30	$ 1,573,840	$ 1,280,230	$ 1,260,550	$ 1,406,850	$ 1,542,650	$ 1,660,850	$ 1,760,050	$ 1,844,400	$ 1,903,150	$ 2,244,600



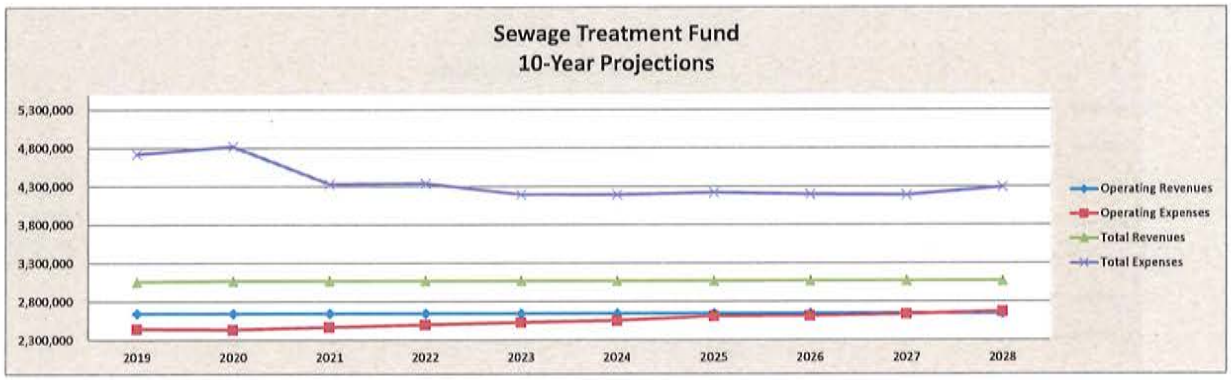
CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
September 30, 2019 through 2028

Water	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
ESTIMATED BEGINNING NET POSITION, October 1	$ 4,923,180	$ 4,616,215	$ 4,334,765	$ 4,027,700	$ 3,691,415	$ 3,342,935	$ 2,983,815	$ 2,617,335	$ 2,242,750	$ 1,871,035
OPERATING REVENUES:										
Charges for services	1,466,500	1,461,500	1,466,500	1,472,000	1,477,000	1,482,000	1,487,000	1,492,000	1,497,500	1,502,500
TOTAL OPERATING REVENUES	1,466,500	1,461,500	1,466,500	1,472,000	1,477,000	1,482,000	1,487,000	1,492,000	1,497,500	1,502,500
OPERATING EXPENSES:										
Personal services	583,900	590,850	605,590	619,870	630,210	645,220	656,250	667,600	679,300	691,360
Operation & maintenance	702,395	665,300	676,275	697,615	709,270	721,000	732,930	745,085	757,715	770,845
Small tools/equipment/fixtures	12,195	12,600	13,000	13,400	13,800	14,200	14,600	15,000	15,500	16,000
Depreciation expense	395,000	400,000	405,000	405,000	400,000	390,000	380,000	370,000	365,000	355,000
TOTAL OPERATING EXPENSES	1,693,490	1,668,750	1,699,865	1,735,885	1,753,280	1,770,420	1,783,780	1,797,685	1,817,515	1,833,205
NONOPERATING REVENUES (EXPENSES)										
Investment income	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Miscellaneous	32,425	33,000	33,500	34,800	35,000	36,500	37,500	38,300	55,500	56,700
Interest and fiscal charges	(120,400)	(115,200)	(115,200)	(115,200)	(115,200)	(115,200)	(115,200)	(115,200)	(115,200)	(115,200)
Principal - debt service	(233,300)	(249,200)	(249,200)	(249,200)	(249,200)	(249,200)	(249,200)	(249,200)	(249,200)	(249,200)
Capital outlay	(430,500)	(534,960)	(120,960)	(275,960)	(120,000)	(75,000)	(435,000)	(65,000)	(65,000)	(125,000)
TOTAL NONOPERATING REVENUES (EXPENSES)	(743,775)	(858,360)	(443,860)	(597,560)	(441,400)	(394,900)	(753,900)	(383,100)	(365,900)	(424,700)
CHANGE IN NET POSITION	(970,765)	(1,065,610)	(677,225)	(861,445)	(717,680)	(683,320)	(1,050,680)	(688,785)	(685,915)	(755,405)
ESTIMATED ENDING NET POSITION, September 30	3,952,415	3,550,605	3,657,540	3,166,255	2,973,735	2,659,615	1,933,135	1,928,550	1,556,835	1,115,630
Adjustments for capital outlay and debt service	663,800	784,160	370,160	525,160	369,200	324,200	684,200	314,200	314,200	374,200
Less: Invested in capital assets, net of related debt	(4,000,370)	(3,849,570)	(3,693,770)	(3,537,970)	(3,387,170)	(3,246,370)	(3,115,570)	(2,994,770)	(2,878,970)	(2,773,170)
Less Funding Requirements:										
25% Fund Balance, committed for operations	(324,600)	(317,200)	(323,700)	(332,700)	(338,300)	(345,100)	(350,900)	(356,900)	(363,100)	(369,600)
PROJECTED UNRESERVED NET POSITION, September 30	$ 291,245	$ 167,995	$ 10,230	$ (179,255)	$ (382,535)	$ (607,655)	$ (849,135)	$ (1,108,920)	$ (1,371,035)	$ (1,652,940)



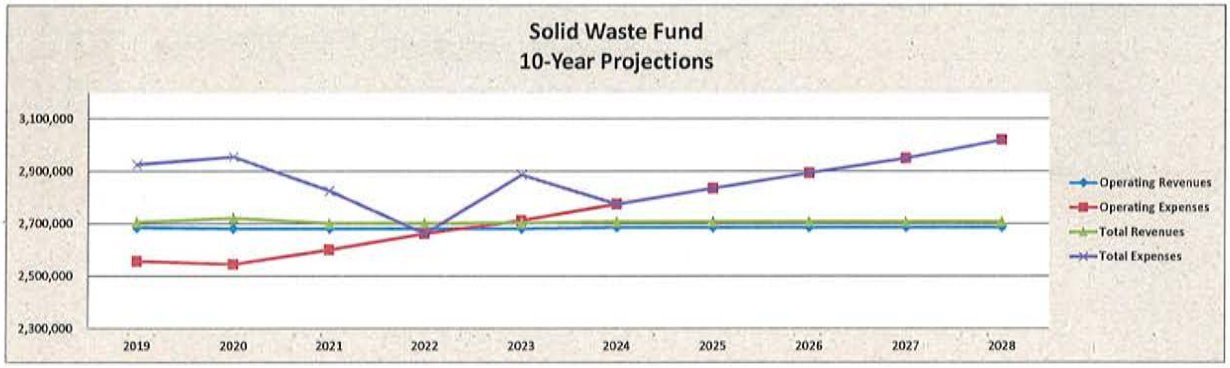
CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
September 30, 2019 through 2028

Sewage Treatment	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
ESTIMATED BEGINNING NET POSITION, October 1	$ 10,565,480	$ 10,596,120	$ 10,683,320	$ 10,779,480	$ 10,888,060	$ 11,016,435	$ 11,171,935	$ 11,324,450	$ 11,526,760	$ 11,762,785
OPERATING REVENUES:										
Charges for services	2,645,300	2,645,300	2,645,300	2,645,300	2,645,300	2,645,300	2,645,300	2,645,300	2,645,300	2,645,300
TOTAL OPERATING REVENUES	2,645,300	2,645,300	2,645,300	2,645,300	2,645,300	2,645,300	2,645,300	2,645,300	2,645,300	2,645,300
OPERATING EXPENSES:										
Personal services	533,790	540,420	554,120	567,420	577,200	591,190	601,610	612,350	623,440	634,900
Operation & maintenance	737,010	721,060	738,990	757,160	775,975	794,950	840,605	834,460	855,145	876,295
Small tools/equipment/fixtures	22,700	23,560	24,070	24,580	25,090	25,600	26,110	26,620	27,130	27,640
Depreciation expense	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,140,000	1,140,000	1,140,000	1,130,000	1,130,000
TOTAL OPERATING EXPENSES	2,443,500	2,435,040	2,467,180	2,499,160	2,528,265	2,551,740	2,608,325	2,613,430	2,635,715	2,668,835
NONOPERATING REVENUES (EXPENSES)										
Investment income	395,000	405,000	405,000	405,200	405,200	405,400	405,400	405,500	405,500	405,500
Miscellaneous	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Interest and fiscal charges	(586,160)	(548,060)	(506,960)	(462,760)	(413,860)	(363,460)	(309,860)	(255,060)	(199,060)	(141,060)
Principal - debt service	(975,000)	(990,000)	(1,010,000)	(1,030,000)	(1,055,000)	(1,080,000)	(1,105,000)	(1,130,000)	(1,155,000)	(1,185,000)
Capital outlay	(722,250)	(850,000)	(350,000)	(350,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(300,000)
TOTAL NONOPERATING REVENUES (EXPENSES)	(1,868,410)	(1,963,060)	(1,441,960)	(1,417,560)	(1,243,660)	(1,218,060)	(1,189,460)	(1,159,560)	(1,128,560)	(1,200,560)
CHANGE IN NET POSITION	(1,666,610)	(1,752,800)	(1,263,840)	(1,271,420)	(1,126,625)	(1,124,500)	(1,152,485)	(1,127,690)	(1,118,975)	(1,224,095)
ESTIMATED ENDING NET POSITION, September 30	8,898,870	8,843,320	9,419,480	9,508,060	9,761,435	9,891,935	10,019,450	10,196,760	10,407,785	10,538,690
Adjustments for capital outlay and debt service	1,697,250	1,840,000	1,360,000	1,380,000	1,255,000	1,280,000	1,305,000	1,330,000	1,355,000	1,485,000
Less: Invested in capital assets, net of related debt	(10,133,430)	(9,973,430)	(9,833,430)	(9,713,430)	(9,618,430)	(9,558,430)	(9,523,430)	(9,513,430)	(9,538,430)	(9,593,430)
Less Funding Requirements:										
25% Fund Balance, committed for operations	(323,400)	(321,300)	(329,300)	(337,300)	(344,600)	(352,900)	(367,100)	(368,400)	(376,400)	(384,700)
PROJECTED UNRESERVED NET POSITION, September 30	$ 139,290	$ 388,590	$ 616,750	$ 837,330	$ 1,053,405	$ 1,260,605	$ 1,433,920	$ 1,644,930	$ 1,847,955	$ 2,045,560



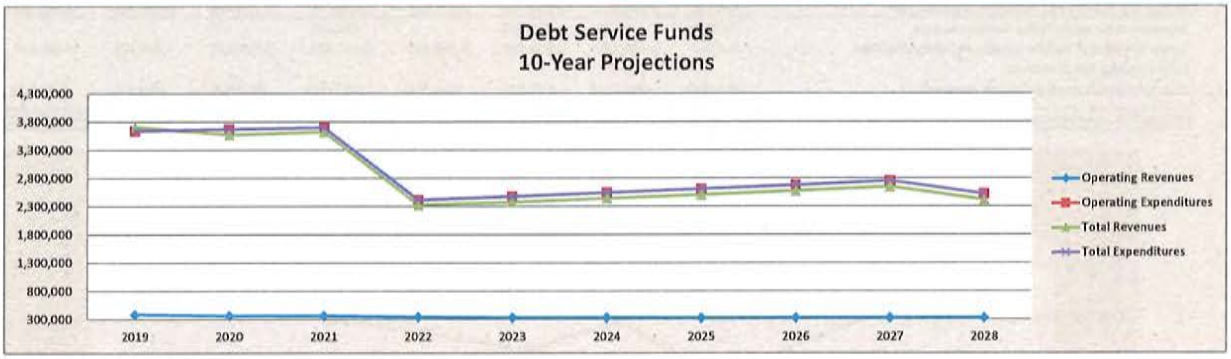
CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
September 30, 2019 through 2028

Solid Waste	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
ESTIMATED BEGINNING NET POSITION, October 1	$ 2,355,290	$ 2,504,140	$ 2,680,845	$ 2,781,720	$ 2,821,285	$ 2,811,770	$ 2,744,165	$ 2,616,380	$ 2,430,185	$ 2,187,640
OPERATING REVENUES:										
Charges for services	2,685,150	2,681,150	2,681,150	2,681,150	2,681,150	2,686,150	2,686,150	2,686,150	2,686,150	2,686,150
TOTAL OPERATING REVENUES	2,685,150	2,681,150	2,681,150	2,681,150	2,681,150	2,686,150	2,686,150	2,686,150	2,686,150	2,686,150
OPERATING EXPENSES:										
Personal services	871,240	886,980	909,150	930,660	946,370	969,010	985,740	1,003,010	1,020,810	1,039,160
Operation & maintenance	1,388,535	1,359,125	1,394,235	1,433,495	1,469,305	1,509,215	1,554,105	1,594,705	1,640,695	1,692,075
Small tools/equipment/fixtures	11,525	11,340	11,890	12,430	12,990	13,530	14,090	14,630	15,190	15,630
Depreciation expense	285,000	287,000	285,000	285,000	283,000	283,000	281,000	281,000	273,000	273,000
TOTAL OPERATING EXPENSES	2,556,300	2,544,445	2,600,275	2,661,585	2,711,665	2,774,755	2,834,935	2,893,345	2,949,695	3,019,865
NONOPERATING REVENUES (EXPENSES)										
Investment income	20,000	20,000	20,000	20,000	21,000	21,000	21,000	21,000	21,000	21,000
Miscellaneous	-	20,000	-	-	-	-	-	-	-	-
Capital outlay	(370,000)	(410,000)	(225,000)	-	(175,000)	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	(350,000)	(370,000)	(205,000)	20,000	(154,000)	21,000	21,000	21,000	21,000	21,000
CHANGE IN NET POSITION	(221,150)	(233,295)	(124,125)	39,565	(184,515)	(67,605)	(127,785)	(186,195)	(242,545)	(312,715)
ESTIMATED ENDING NET POSITION, September 30	2,134,140	2,270,845	2,556,720	2,821,285	2,636,770	2,744,165	2,616,380	2,430,185	2,187,640	1,874,925
Adjustments for capital outlay and debt service	370,000	410,000	225,000	-	175,000	-	-	-	-	-
Less: Invested in capital assets, net of related debt	2,341,420	2,628,420	2,913,420	3,198,420	3,481,420	3,764,420	4,045,420	4,326,420	4,599,420	4,872,420
Less Funding Requirements:										
25% Fund Balance, committed for operations	(567,800)	(564,400)	(578,800)	(594,100)	(607,200)	(622,900)	(638,500)	(653,100)	(669,200)	(686,700)
PROJECTED UNRESERVED NET POSITION, September 30	$ 4,277,760	$ 4,744,865	$ 5,116,340	$ 5,425,605	$ 5,685,990	$ 5,885,685	$ 6,023,300	$ 6,103,505	$ 6,117,860	$ 6,060,645



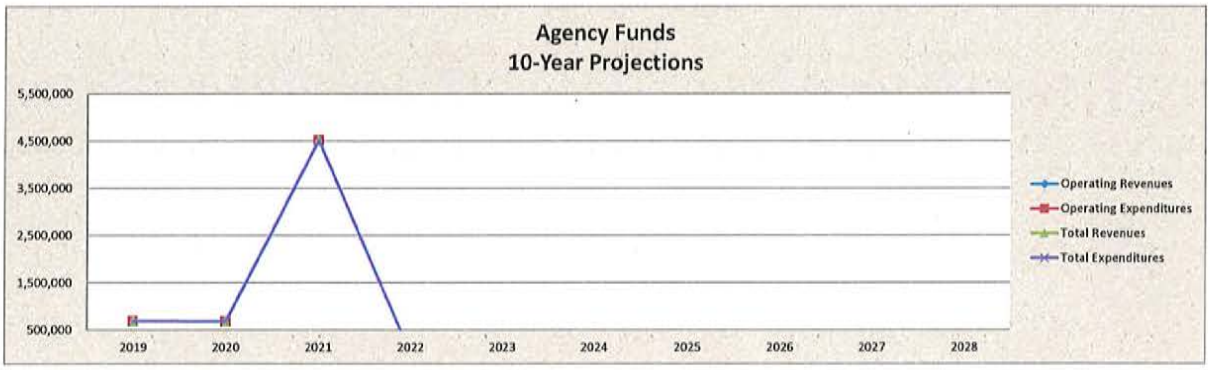
CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
September 30, 2019 through 2028

Debt Service	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 2,964,950	$ 3,033,150	$ 2,935,305	$ 2,858,730	$ 2,768,785	$ 2,666,740	$ 2,564,395	$ 2,461,350	$ 2,358,105	$ 2,253,860
REVENUES:										
Taxes	326,500	326,500	326,500	326,500	326,500	326,500	326,500	326,500	326,500	326,500
Investment Income	63,500	41,900	39,900	15,700	3,400	3,400	2,400	2,400	1,400	1,400
TOTAL OPERATING REVENUES	390,000	368,400	366,400	342,200	329,900	329,900	328,900	328,900	327,900	327,900
OPERATING EXPENDITURES:										
Capital Outlay	7,500	-	-	-	-	-	-	-	-	-
Operation & maintenance	24,500	24,345	24,345	21,845	21,845	21,845	21,845	21,845	21,845	21,845
Debt service - principal	2,633,700	2,767,800	2,906,900	1,703,700	1,809,700	1,924,300	2,047,200	2,174,600	2,318,900	2,161,900
Debt service - interest	976,800	879,900	770,800	692,600	648,300	598,900	543,000	480,900	412,400	337,900
TOTAL OPERATING EXPENDITURES	3,642,500	3,672,045	3,702,045	2,418,145	2,479,845	2,545,045	2,612,045	2,677,345	2,753,145	2,521,645
TOTAL OTHER FINANCING SOURCES (USES):										
Transfers in	3,320,700	3,205,800	3,259,070	1,986,000	2,047,900	2,112,800	2,180,100	2,245,200	2,321,000	2,089,500
TOTAL OTHER FINANCING SOURCES (USES)	3,320,700	3,205,800	3,259,070	1,986,000	2,047,900	2,112,800	2,180,100	2,245,200	2,321,000	2,089,500
NET CHANGE IN FUND BALANCE	68,200	(97,845)	(76,575)	(89,945)	(102,045)	(102,345)	(103,045)	(103,245)	(104,245)	(104,245)
PROJECTED RESERVED FUND BALANCES, September 30	$ 3,033,150	$ 2,935,305	$ 2,858,730	$ 2,768,785	$ 2,666,740	$ 2,564,395	$ 2,461,350	$ 2,358,105	$ 2,253,860	$ 2,149,615



CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
September 30, 2019 through 2028

Agency	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
ESTIMATED BEGINNING FUND BALANCE, October 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
REVENUES:										
Rent	690,000	685,000	4,520,595	-	-	-	-	-	-	-
TOTAL OPERATING REVENUES	690,000	685,000	4,520,595	-	-	-	-	-	-	-
OPERATING EXPENDITURES:										
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Debt service - principal	510,000	529,000	4,400,595	-	-	-	-	-	-	-
Debt service - interest	180,000	156,000	120,000	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	690,000	685,000	4,520,595	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-	-	-	-	-	-	-
PROJECTED RESERVED FUND BALANCES, September 30	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

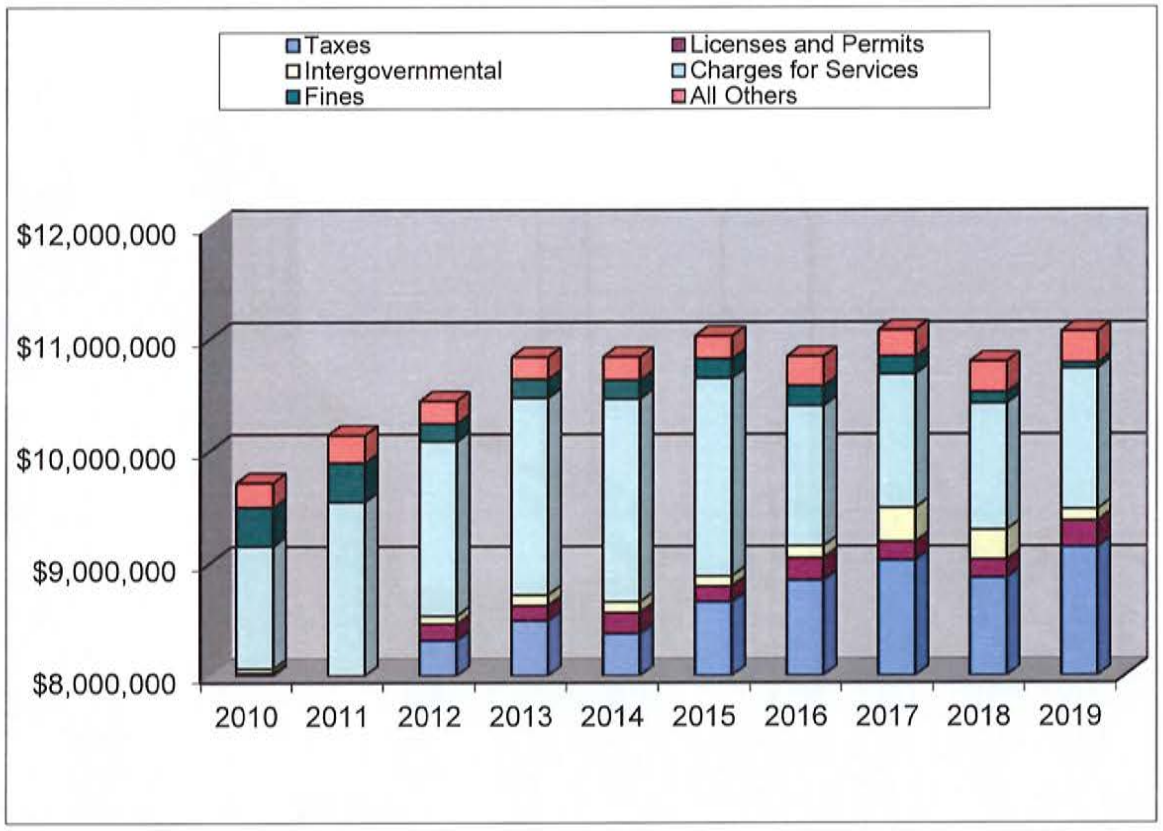


Appendix

CITY OF WASHINGTON, MISSOURI

General Revenues by Source - Budget

Last Ten Fiscal Years

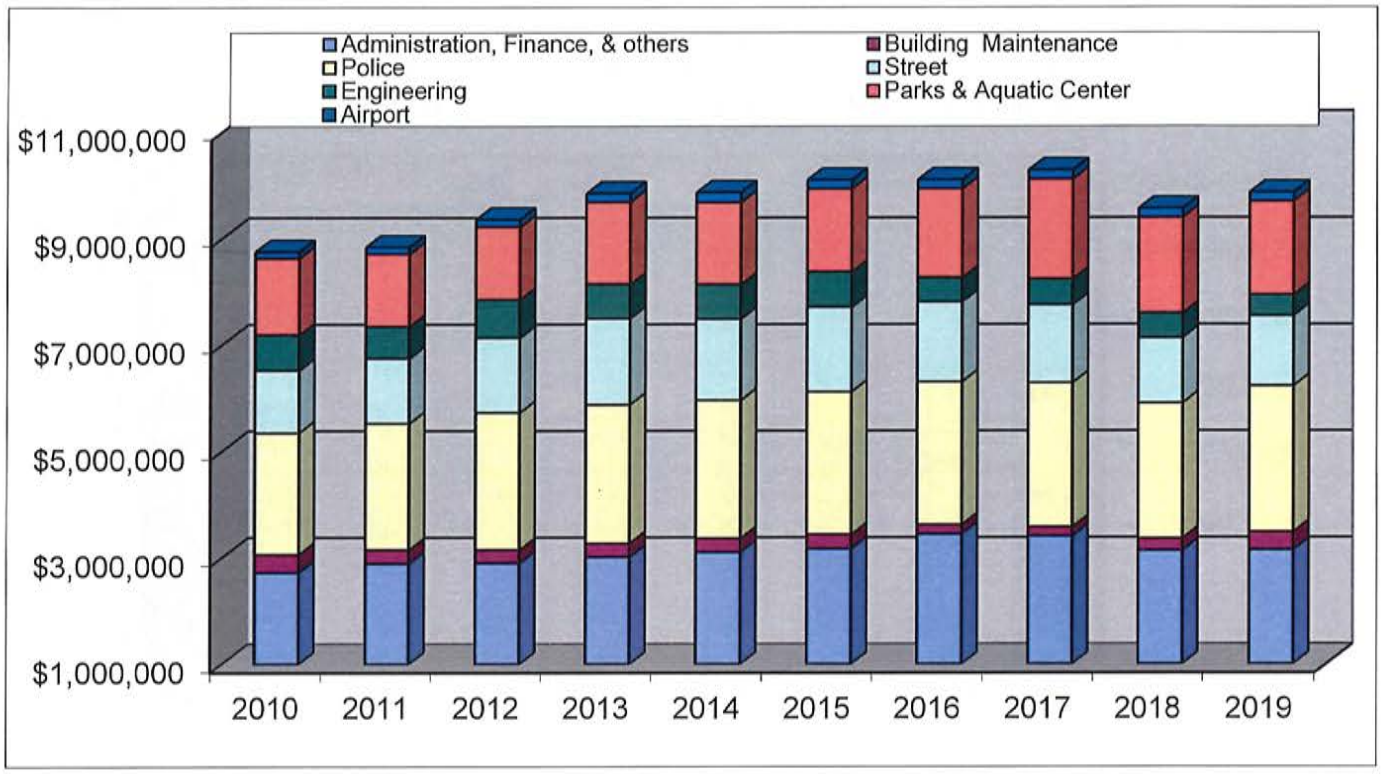


Period Ending	Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines	All Others	Total
9/30/2010	$7,856,345	$171,000	$37,000	$1,084,860	$350,000	$217,900	$9,717,105
9/30/2011	7,785,115	148,700	67,380	1,542,345	350,000	246,000	10,139,540
9/30/2012	8,314,630	146,150	71,000	1,551,435	160,000	201,100	10,444,315
9/30/2013	8,489,060	135,950	93,000	1,752,205	170,000	194,900	10,835,115
9/30/2014	8,373,855	188,300	94,500	1,804,710	170,000	206,300	10,837,665
9/30/2015	8,655,615	140,100	88,000	1,762,710	175,000	201,815	11,023,240
9/30/2016	8,847,960	198,100	105,500	1,247,925	180,000	261,345	10,840,830
9/30/2017	9,024,920	164,800	301,400	1,190,790	160,000	234,735	11,076,645
9/30/2018	8,871,320	160,550	263,780	1,126,790	100,000	272,895	10,795,335
9/30/2019	9,142,895	233,050	102,725	1,254,525	50,000	280,575	11,063,770

CITY OF WASHINGTON, MISSOURI

General Expenditures by Department - Budget

Last Ten Fiscal Years

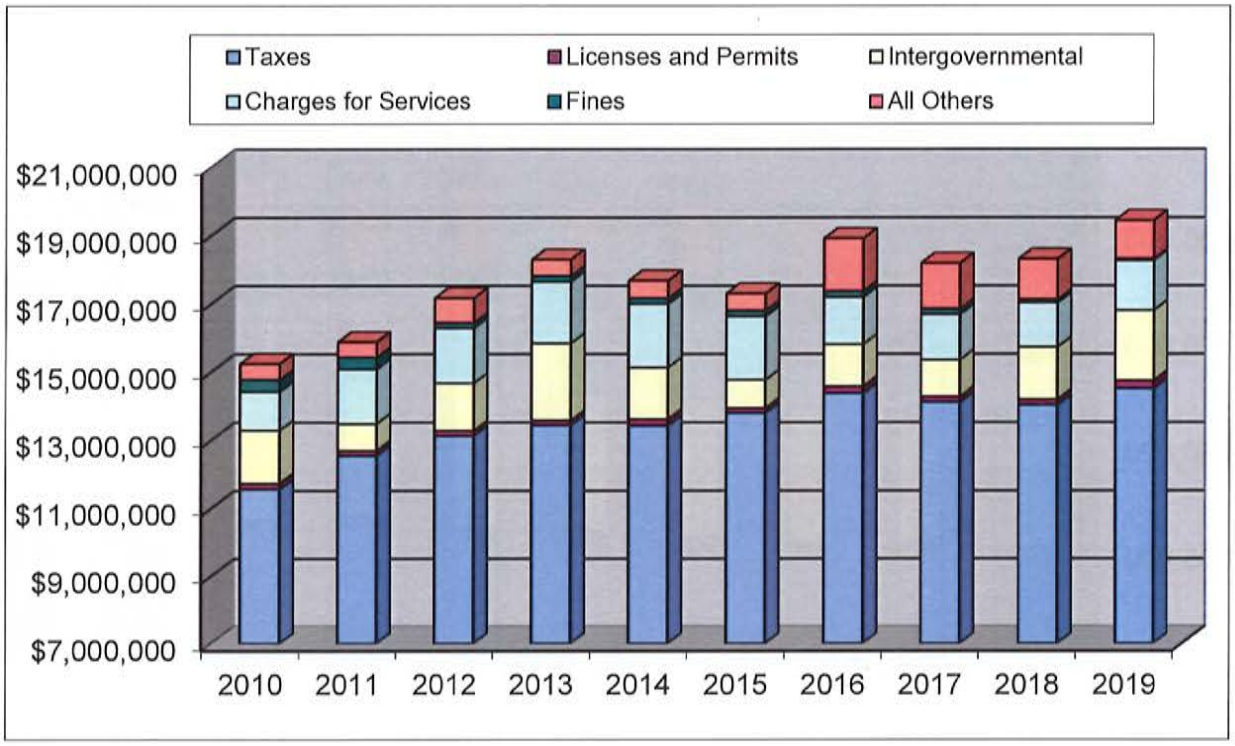


Period Ending	Administration, Finance, & others	Building Maintenance	Police	Street	Engineering	Parks & Aquatic Center	Airport	Total
9/30/2010	$2,722,820	$336,250	$2,282,160	$1,172,840	$671,485	$1,431,935	$124,375	$8,741,865
9/30/2011	2,890,385	256,865	2,370,595	1,221,625	599,135	1,360,580	126,945	8,826,130
9/30/2012	2,902,415	245,370	2,572,285	1,406,370	720,070	1,357,350	142,510	9,346,370
9/30/2013	3,013,125	255,985	2,601,090	1,617,130	646,080	1,537,335	162,100	9,832,845
9/30/2014	3,103,585	257,155	2,589,920	1,525,170	650,480	1,536,120	187,210	9,849,640
9/30/2015	3,167,665	265,180	2,678,840	1,586,695	663,485	1,554,945	167,600	10,084,410
9/30/2016	3,444,515	172,900	2,683,850	1,499,050	454,495	1,664,680	168,990	10,088,480
9/30/2017	3,404,640	167,180	2,707,900	1,463,885	486,515	1,868,475	172,280	10,270,875
9/30/2018	3,130,285	227,130	2,537,880	1,226,435	465,165	1,789,170	170,405	9,546,470
9/30/2019	3,147,970	332,265	2,741,210	1,316,810	392,265	1,751,380	168,510	9,850,410

CITY OF WASHINGTON, MISSOURI

Governmental Revenues by Source - Budget

Last Ten Fiscal Years

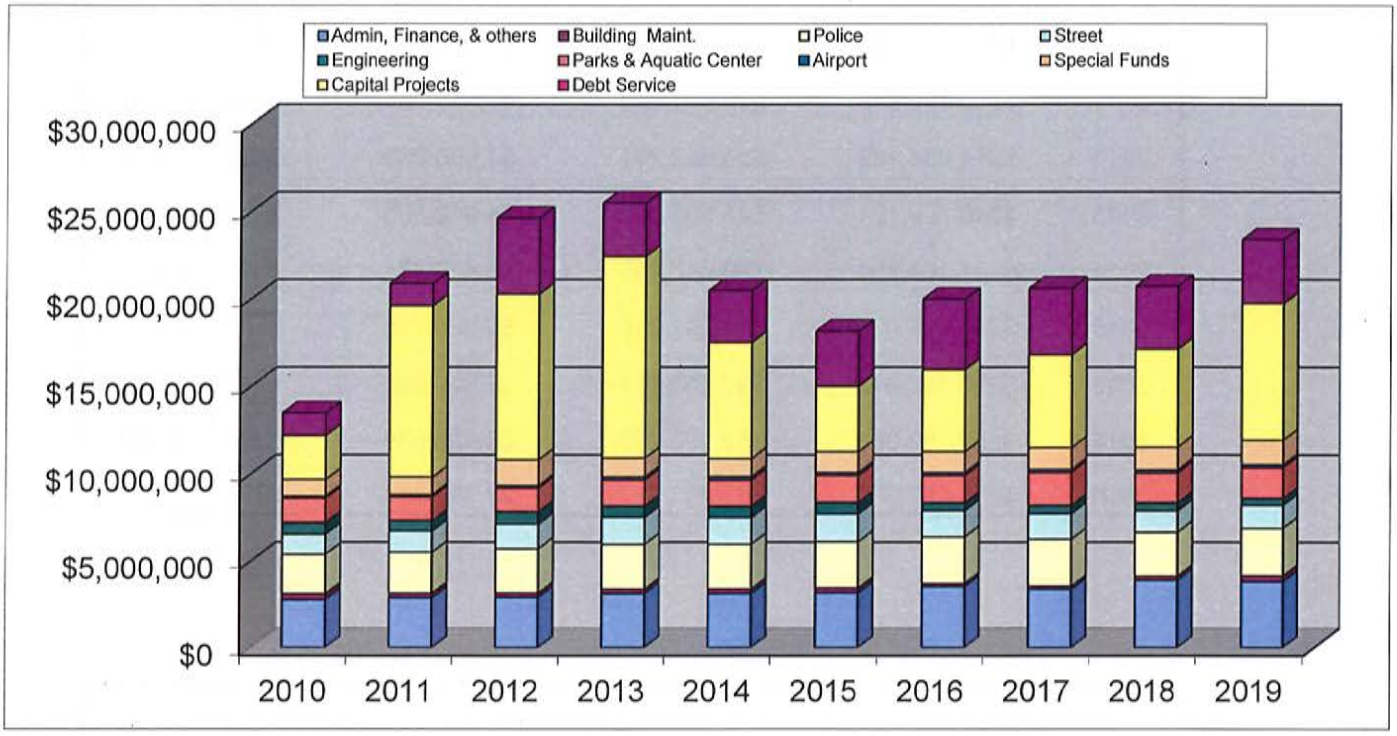


Period Ending	Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines	All Others	Total
9/30/2010	$11,563,395	$171,000	$1,549,300	$1,130,460	$359,000	$459,400	$15,232,555
9/30/2011	12,544,910	148,700	782,380	1,597,845	351,000	444,100	15,868,935
9/30/2012	13,130,805	146,150	1,390,000	1,607,435	161,200	722,915	17,158,505
9/30/2013	13,440,435	135,950	2,257,305	1,804,205	172,000	477,500	18,287,395
9/30/2014	13,427,440	188,300	1,508,970	1,860,810	172,500	512,320	17,670,340
9/30/2015	13,799,430	140,100	822,470	1,860,210	177,500	492,355	17,292,065
9/30/2016	14,374,510	198,100	1,230,600	1,380,525	182,500	1,539,910	18,906,145
9/30/2017	14,110,780	164,800	1,072,300	1,330,790	162,500	1,339,060	18,180,230
9/30/2018	14,029,800	160,550	1,534,180	1,293,490	102,500	1,181,880	18,302,400
9/30/2019	14,511,185	233,050	2,053,075	1,463,225	52,500	1,118,285	19,431,320

CITY OF WASHINGTON, MISSOURI

Governmental Expenditures by Function - Budget

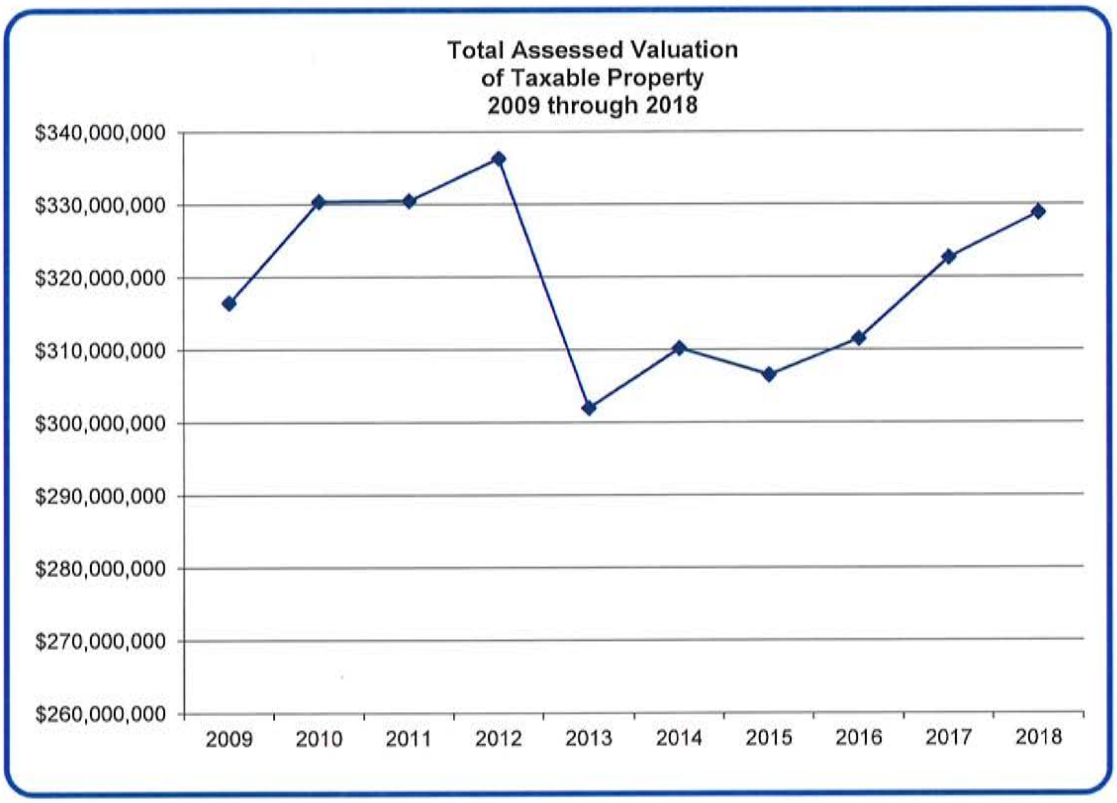
Last Ten Fiscal Years



Period Ending	Admin, Finance, & others	Building Maint.	Police	Street	Engineering	Parks & Aquatic Center	Airport	Special Funds	Capital Projects	Debt Service	Total
9/30/2010	$2,787,235	$336,250	$2,282,160	$1,152,040	$671,485	$1,388,320	$124,375	$949,685	$2,518,000	$1,282,500	$13,492,050
9/30/2011	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
9/30/2012	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
9/30/2013	3,142,625	255,985	2,589,090	1,547,130	646,080	1,489,835	162,100	1,086,455	11,500,405	3,057,700	25,477,405
9/30/2014	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
9/30/2015	3,194,665	265,180	2,678,840	1,586,695	663,485	1,527,945	167,600	1,200,940	3,734,255	3,142,670	18,162,275
9/30/2016	3,554,515	172,900	2,683,850	1,499,050	454,495	1,554,680	168,990	1,208,575	4,677,815	4,018,145	19,993,015
9/30/2017	3,404,640	167,180	2,707,900	1,463,885	486,515	1,868,475	172,280	1,247,620	5,296,505	3,793,345	20,608,345
9/30/2018	3,917,070	227,130	2,525,880	1,226,435	465,165	1,702,385	170,405	1,308,285	5,587,295	3,595,135	20,725,185
9/30/2019	3,837,970	332,265	2,741,210	1,316,810	392,265	1,751,380	168,510	1,410,680	7,787,055	3,642,500	23,380,645

ASSESSED VALUATION OF TAXABLE PROPERTY

FISCAL YEAR	REAL ESTATE PROPERTY	PERSONAL PROPERTY	STATE ASSESSED R.R. & UTILITIES	TOTAL VALUATION
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
2014	$251,104,354	$50,543,458	$8,549,484	$310,197,296
2015	$245,926,925	$51,291,319	$9,325,778	$306,544,022
2016	$250,089,972	$52,533,117	$8,910,762	$311,533,851
2017	$259,759,063	$53,909,250	$8,998,639	$322,666,952
2018	$262,997,888	$57,441,927	$8,383,214	$328,823,029

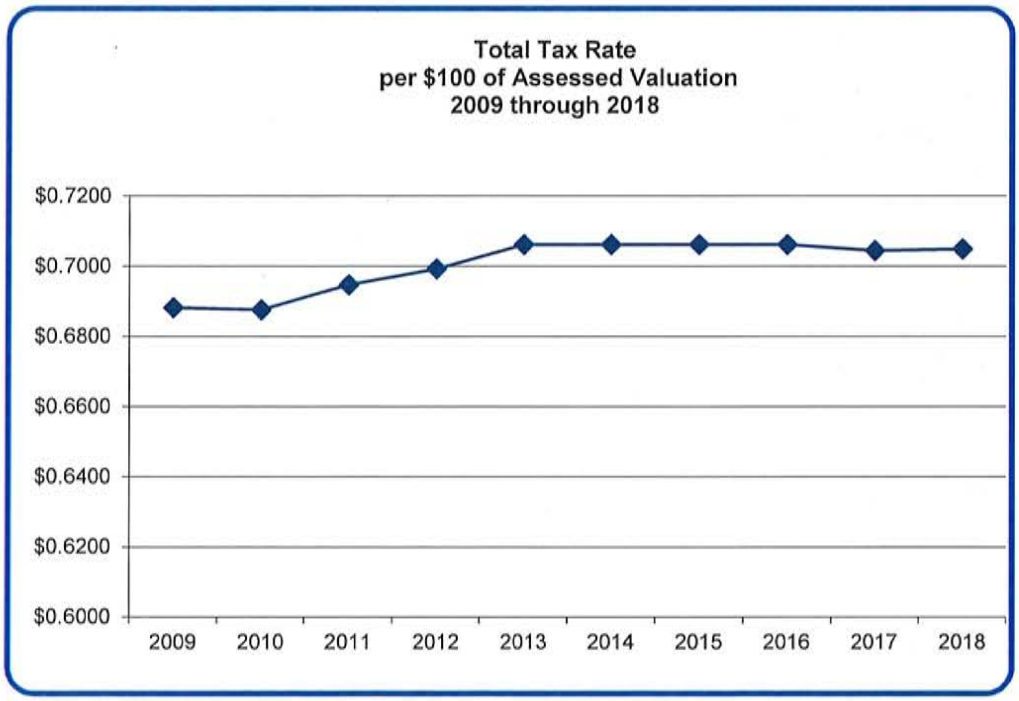


PROPERTY TAX RATE BY YEAR AND FUND*

***Per $100 of assessed valuation**

Fiscal Year	General Fund	Library Fund	Total Rate
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
2014	$0.6062	$0.1000	$0.7062
2015	$0.6062	$0.1000	$0.7062
2016	$0.6062	$0.1000	$0.7062
2017	$0.6045	$0.1000	$0.7045
2018	$0.6049	$0.1000	$0.7049

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



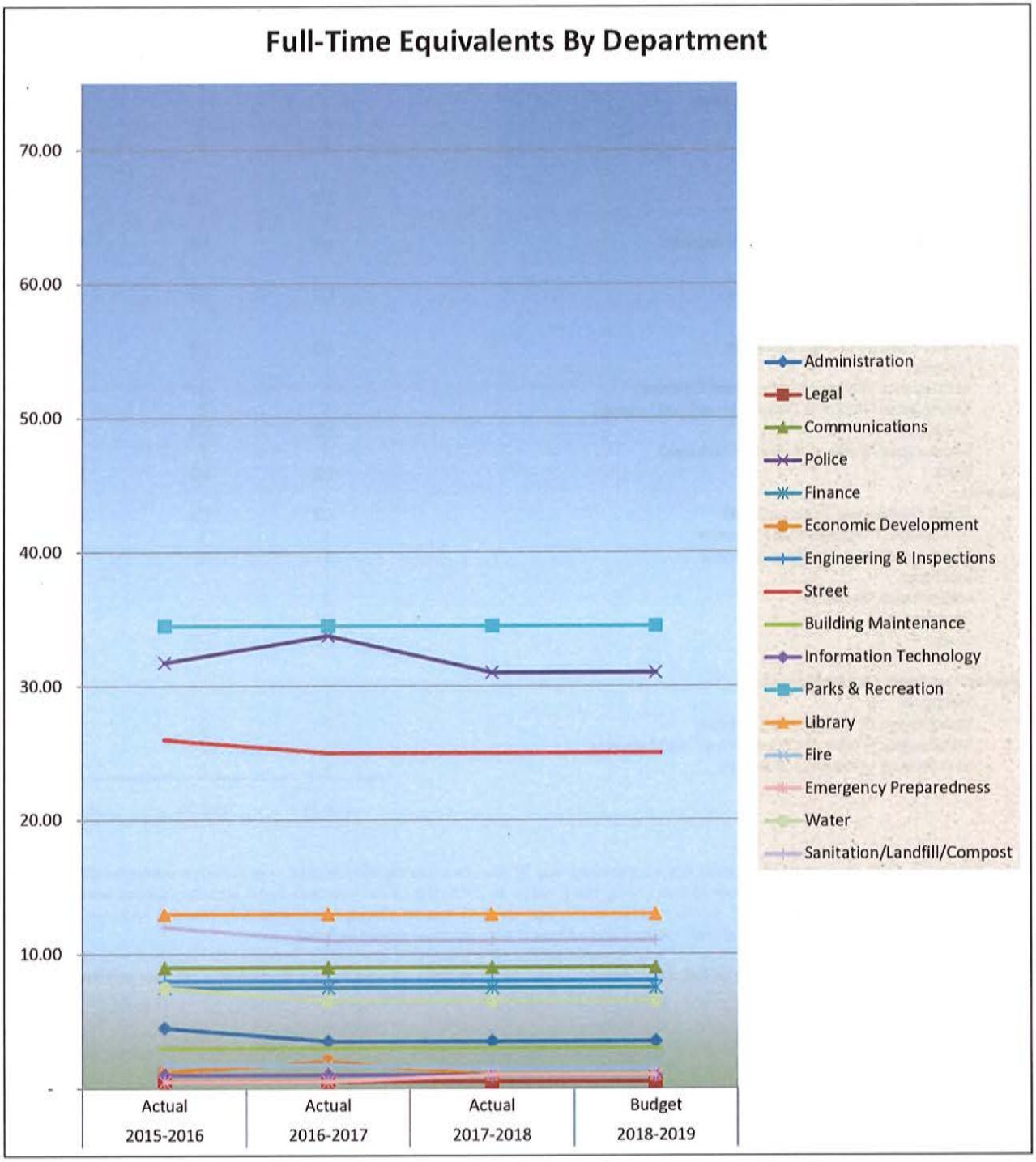
FULL-TIME EQUIVALENTS SCHEDULE

DEPARTMENT CLASSIFICATION/DESCRIPTION	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019
Administration				
City Administrator	1	1	1	1
Assistant City Administrator	1	0	0	0
City Clerk	1	1	1	1
Executive Secretary/Deputy City Clerk	1	1	1	1
Clerk	1/2	1/2	1/2	1/2
Human Resource				
Human Resource Generalist	0	0	1	1
Legal				
Municipal Judge	1/4	1/4	1/4	1/4
City Attorney	1/4	1/4	1/4	1/4
Communications				
Communication Director	1	1	1	1
Lead Dispatcher	1	1	1	1
Dispatcher II	7	7	5	5
Dispatch Trainee	0	0	2	2
Police				
Chief of Police	1	1	1	1
Captain	1	1	1	1
Lieutenant	4	2	2	2
Sergeant	3	5	5	5
Police Detective	3	3	3	3
Patrol Officer II	13	13	12	12
Patrol Officer I	4	6	4	4
Office Supervisor	3/4	3/4	1	1
Secretary	2	2	2	2
Finance				
Finance Director	1	1	1	1
Finance Assistant	1	1	1	1
Accounts Payable Clerk	1	1	1	1
Payroll / Accounts Receivable Clerk	1	1	1	1
Account Specialist II (Utility Billing)	1	1	1	1
Account Specialist I (Special Accounts)	1	1	1	1
Head Cashier	1 1/2	1 1/2	1 1/2	1 1/2
Economic Development/Planning				
Economic Development Director	1	1	1/2	1/2
City Planner	1/4	1	1/2	1/2
Engineering & Inspections				
Director of Public Services/Engineer	1	1	1	1
Assistant Engineer	1	1	1	1
Building Official	1	1	1	1
Building Inspector	1	1	1	1
Engineering /GIS Technician	1	1	1	1
Secretary	2	2	2	2
Infrastucture Inspector	1	1	1	1
Street				
Street Superintendent	1	1	1	1
Foreman	2	1	1	1
Maintenance Worker III (Equipment Operator)	3	3	5	5
Maintenance Worker II (Truck Driver/Lead Laborer)	7	6	5	5
Mechanic	0	0	1	1
Secretary	1	1	1	1
Maintenance Worker I (Laborer/Custodian)	12	13	11	11
Building Maintenance				
Building Maintenance Supervisor	1	1	1	1
Maintenance Worker I (Laborer/Custodian)	2	2	2	2
Information Technology Specialist				
Information Technology Specialist	1	1	1	1
Parks & Recreation				
Director of Parks and Recreation	1	1	1	1
Park Foreman	1	1	1	1
Recreation Coordinator	1/2	1/2	1/2	1/2
Maintenance Worker III (Equipment Operator)	1	1	1	1

Park & Recreation - (continued)				
Maintenance Worker II (Truck Driver/Lead Laborer)	1	1	1	1
Maintenance I (Laborer/Custodian)	7	7	7	7
Secretary	1	1	1	1
Lead/Assistant Lead Counselors	2	2	2	2
Counselors	13	13	13	13
Part-Time Seasonal Cashier	7	7	7	7
Library				
Library Director	1	1	1	1
Assistant Librarian	1	1	1	1
Youth Services Librarian	1	1	1	1
Cataloger/Technical Service Librarian	1	1	1	1
Circulation Supervisor	1	1	1	1
Clerk	8	8	8	8
Fire				
Fire Chief	1/2	1/2	0	0
Secretary	1	1	1	1
Maintenance Worker I (Laborer/Custodian)	1/4	1/4	1/2	1/2
Emergency Preparedness				
Emergency Preparedness Director	1/2	1/2	1	1
Water				
Water/Wastewater Superintendent	1/2	1/2	1/2	1/2
Foreman	1	1	1	1
Maintenance Worker III (Equipment Operator)	1	1	1	1
Maintenance Worker II (Truck Driver/Lead Laborer)	2	2	2	2
Secretary	1/2	1/2	1/2	1/2
Maintenance Worker I (Laborer/Custodian)	2	1	1	1
Clerk	1/2	1/2	1/2	1/2
Wastewater				
Water /Wastewater Superintendent	1/2	1/2	1/2	1/2
Wastewater Treatment Chief Operator	1	1	1	1
Wastewater Treatment Plant Operator	1	1	1	1
Mechanic	1	1	1	1
Maintenance Worker I	2	2	2	2
Secretary	1/2	1/2	1/2	1/2
Clerk	1/2	1/2	1/2	1/2
Sanitation/Landfill/Compost/Recycling				
Mechanic	1	1	1	1
Maintenance III (Equipment Operator)	2	2	2	2
Maintenance Worker II (Truck Driver/Lead Laborer)	3	3	3	3
Maintenance I (Laborer/Custodian)	6	5	5	5
	168.25	167.00	164.50	164.50

Major Changes: In 2017, the City Clerk/Human Resource position was divided into two separte positions. The part-time economic development position became full time and will now includes being city planner. In 2015, Big Driver was closed so 3 seasonal cashiers were eliminated. Volunteer fire was also reduced by 2 members. Prior to this year, the City was on a hiring freeze with only essential personnel being replaced. The City continues to closely monitior 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.


Full-Time Equivalents By Department
70.00
60.00
50.00
40.00
30.00
20.00
10.00
-
Actual 2015-2016
Actual 2016-2017
Actual 2017-2018
Budget 2018-2019
Administration
Legal
Communications
Police
Finance
Economic Development
Engineering & Inspections
Street
Building Maintenance
Information Technology
Parks & Recreation
Library
Fire
Emergency Preparedness
Water
Sanitation/Landfill/Compost

CITY OF WASHINGTON
COMPENSATION PLAN

GRADE	MIN	MAX
9	$ 26,540.80	$ 34,611.20
10	$ 29,182.40	$ 38,084.80
11	$ 32,115.20	$ 41,891.20
12	$ 35,318.40	$ 46,072.00
13	$ 38,854.40	$ 50,689.60
14	$ 42,723.20	$ 55,764.80
15	$ 47,008.00	$ 61,339.20
16	$ 51,708.80	$ 67,454.40
17	$ 56,867.20	$ 74,214.40
18	$ 62,566.40	$ 81,640.00
19	$ 65,707.20	$ 85,716.80
20	$ 68,827.20	$ 89,793.60
21	$ 72,508.80	$ 91,083.20
22	$ 76,169.60	$ 99,382.40
23	$ 100,755.20	$ 131,476.80

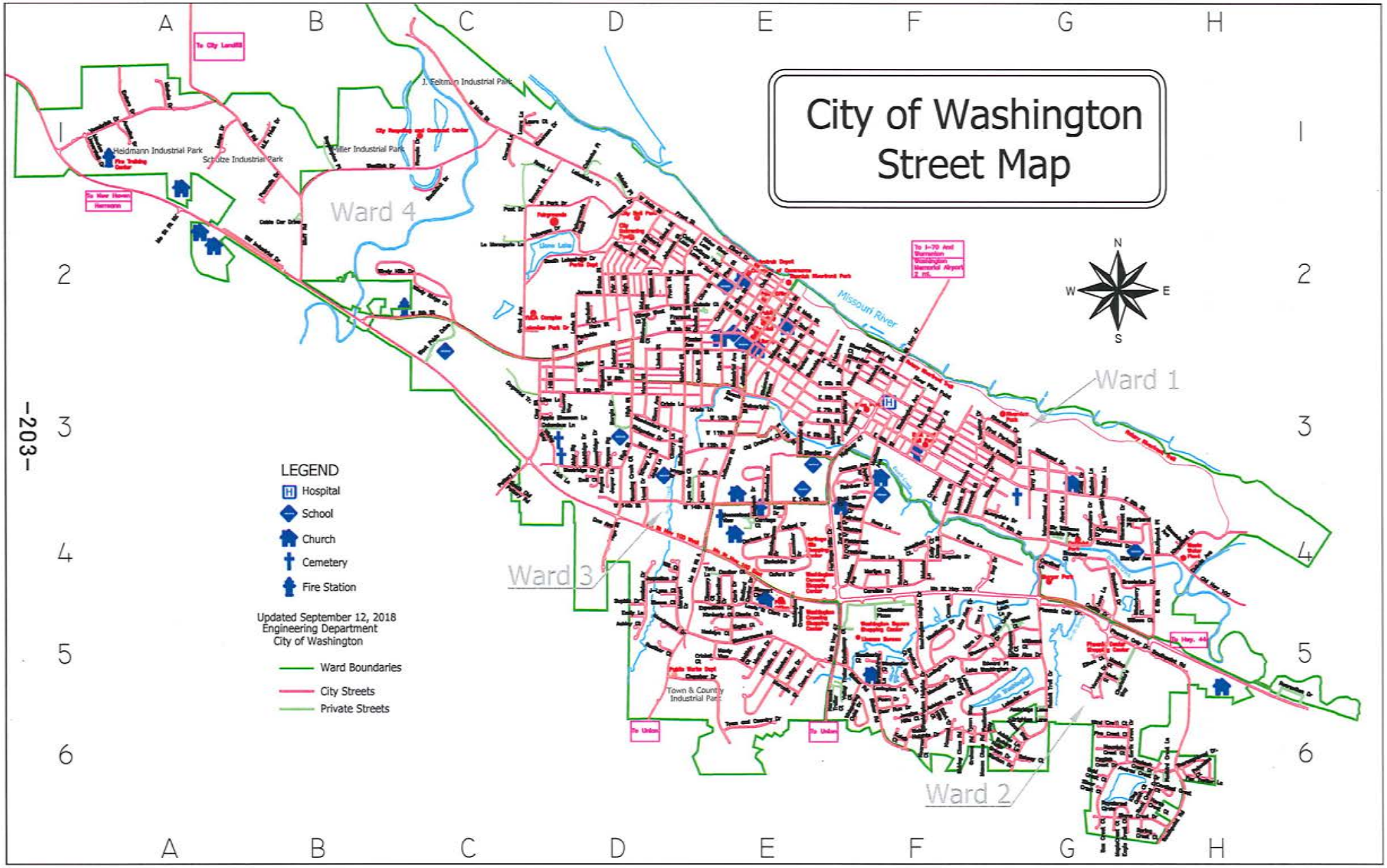
adopted 10/1/2017

GRADE PLAN

JOB CLASSIFICATION	Grade
CITY ADMINISTRATOR	23
DIRECTOR OF PUBLIC SERVICES/ENGINEER	22
CHIEF OF POLICE	20
FINANCE DIRECTOR	19
CAPTAIN	18
ECONOMIC DEV. DIRECTOR	18
PARKS DIRECTOR	18
STREET SUPERINTENDENT	18
WATER/WASTEWATER SUPERINTENDENT	18
ASSISTANT ENGINEER	17
CITY CLERK	17
COMMUNICATIONS DIRECTOR	17
LIBRARY DIRECTOR	17
LIEUTENANT	17
BUILDING OFFICIAL	16
HUMAN RESOURCES GENERALIST	16
PLANNER	16
EMERGENCY PREPAREDNESS DIRECTOR	15
ENGINEERING /GIS TECHNICIAN	15
POLICE SERGEANT	15
BUILDING INSPECTOR	14
FINANCE ASSISTANT	14
FOREMAN	14
INFRASTRUCTURE INSPECTOR	14
LEAD DISPATCHER	14
PARKS FOREMAN	14
PATROL OFFICER II	14
POLICE DETECTIVE	14
DISPATCHER II	13
HORTICULTURIST/ARBORIST	13
OFFICE SUPERVISOR	13
PATROL OFFICER I	13
WASTEWATER PLANT OPERATOR	13
WASTEWATER TREATMENT PLANT CHIEF OPERATOR	13
ACCOUNTING SPECIALIST II (UTILITY BILLING)	12
ACCOUNTS PAYABLE CLERK	12
ASSISTANT LIBRARIAN	12
BUILDING MAINTENANCE SUPERVISOR	12
DISPATCHER I	12
EXCUTIVE SECRETARY/DEPUTY CITY CLERK	12
MAINTENANCE WORKER III (EQUIPMENT OPERATOR)	12
MECHANIC	12
PAYROLL/AR CLERK	12

GRADE PLAN

JOB CLASSIFICATION	Grade
CITY ADMINISTRATOR	23
RECREATION COORDINATOR	12
SECRETARY/RECYCLING COORDINATOR	12
ACCOUNTING SPECIALIST I (SPECIAL ACCOUNTS)	11
CATALOG/TECH.SERV.	11
CIRCULATION SUPERVISOR	11
DISPATCH TRAINEE	11
MAINTENANCE WORKER II (LEAD LABORER)	11
MAINTENANCE WORKER II (TRUCK DRIVER)	11
SECRETARY	11
YOUTH SERVICES LIBRARIAN	11
CLERK	10
HEAD CASHIER	10
MAINTENANCE WORKER I (CUSTODIAN)	10
MAINTENANCE WORKER I (LABORER)	10
REFUSE COLLECTOR	10
SECRETARY / RECORDS CLERK	10

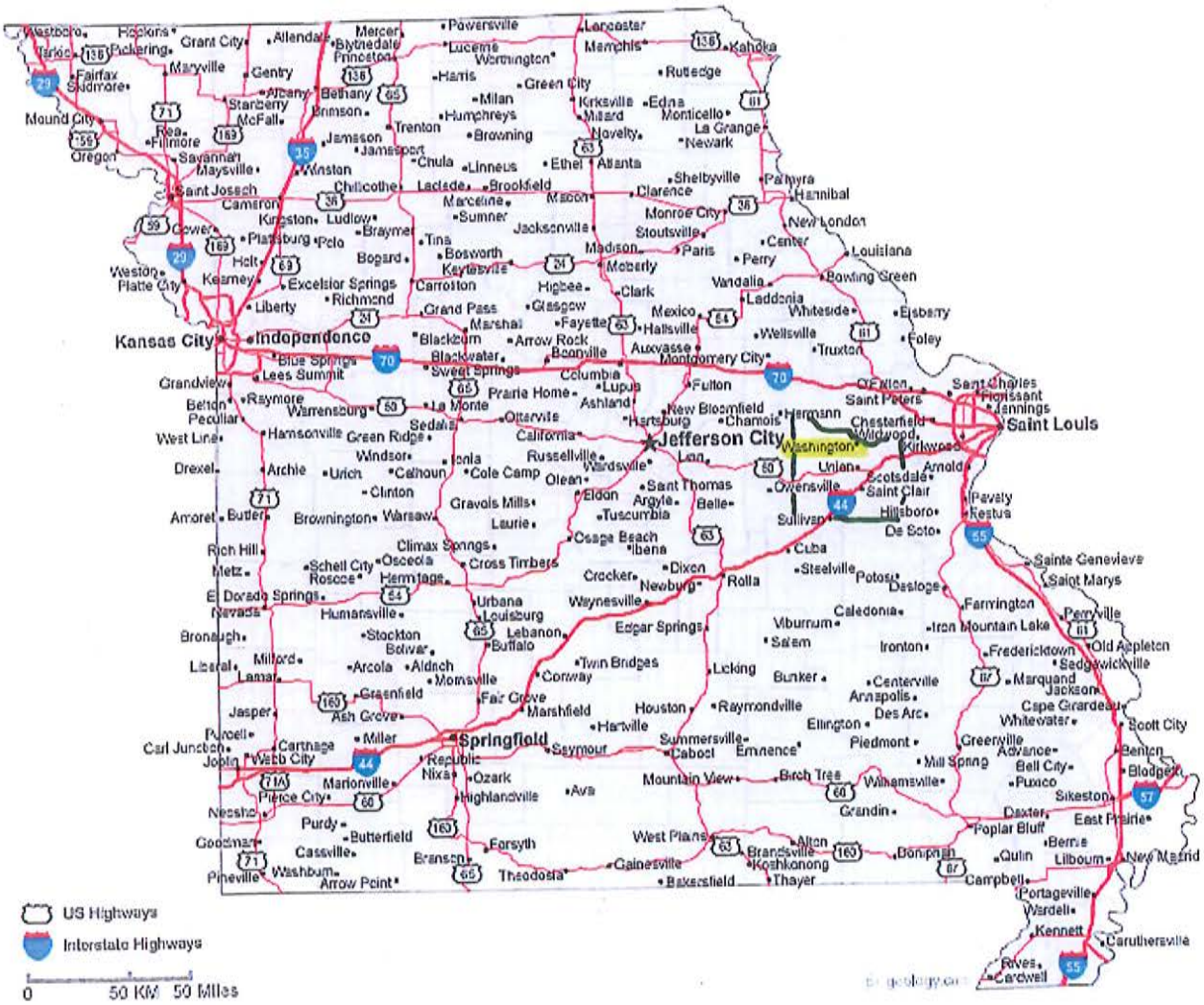

City of Washington
Street Map
Ward 1
Ward 2
Ward 3
Ward 4
Missouri River
Heidmann Industrial Park
Schulze Industrial Park
Miller Industrial Park
Town & Country Industrial Park
LEGEND
Hospital
School
Church
Cemetery
Fire Station
Updated September 12, 2018
Engineering Department
City of Washington
Ward Boundaries
City Streets
Private Streets
N
S
E
W

City of Washington, Missouri Street Map

City of Washington Map Key

Street Name	Grid	Street Name	Grid	Street Name	Grid	Street Name	Grid	Street Name	Grid
A Roy Drive	F4	Emily Lane	D4	Laura Lane	C1	Ron Avenue	D3	Windy Hills Drive	B2
Abby Ridge	D3	Enduro Drive	A1	Le Menagerie Lane	C2	Roosevelt Street	G4	Windy Ridge Drive	C2
Alberta Lane	G4	English Crest Drive	G6	Lewis & Clark Drive	E5	Rose Lane	F4	Winterberry Court	G4
Ambridge Lane	G5	Esther Avenue	D2	Lexington Lane	F5	Royalcrest Circle	G6	Wishwood Drive	G3
Andrea Crest Drive	G6	Ethan Court	G5	Lilac Lane	C3	Ruether Court	D5	W-W Industrial Park Drive	B2
Anna Leah Lane	G5	Eugenia Drive	F4	Lincoln Street	F4	Running Creek Court	D4	York Lane	E4
Anniston Drive	D4	Expedition Drive	E5	Linden Lane	D3	Sandra Lane	G4	Zero Ave	E4
Apple Avenue	F3	Fair Street	D2	Locust Street	E3	Sappington Place	B1	Zetta Drive	G4
Apple Blossom Lane	C3	Fairgrounds Road	D2	Louis Street	D2	Scenic Drive	F4		
Ashley Court	D4	Fairview Drive	F4	Lyon Street	E3	Schaper Avenue	E3		
Ashton Hills Court	F5	Fawn Drive	F5	Lyons Gate Court	E3	Schroeder Drive	F4	**Facilities in Washington**	
Awantha Drive	A1	Fieldcrest Drive	F4	M.E. Frick Drive	A1	Second Street, West to East	D2-E2	Airport, Washington Regional	F2
Bedford Center Drive	E4	Fieldstone Court	F4	MacArthur Street	E3	Seventh Street, West to East	D3	City Hall Complex (Police, Library, Admin, Utility Billing and	E2
Bellars Lane	G6	Fifth Street, West to East	B2-H4	Madelyn Court	E5	Shamrock Corner Mobile Home Park	E3	Finance, Planning & Engr / Code Enforc)	
Berkshire Drive	E4	Fire Crest Court	G6	Madison Avenue	F3	Shamrock Place	E3	Compost and Recycling Center	C2
Bernard Street	D2	First Parkway	G3	Main Street East	E2	Shawn Court	D4	Fairgrounds	D2
Betony Court	G6	First Street	F3	Main Street West	D1	Shirley Close Road	G6	Fire Department Headquarters	E4
Bieker Creek Lane	E5	Fourteenth Street, West to East	D3-E3	Malinda Lane	G4	Silver Crest Court	G6	Fire Station # 3	C2
Bieker Road	F5	Fourth Street, West to East	E3	Maplecrest Court	G6	Simonds Avenue	H4	Fire Station # 4	F3
Birchwood Court	D2	Fox Trotter Lane	H6	Marbach Drive	E4	Sir Williams Court	G4	Landfill, City of Washington (Struckhoff) Sanitary	A1
Blue Jay Drive	E3	Frank Street	D2	Marcella Drive	E5	Sixth Street, West to East	D2-G4	Parks Department	D2
Bluff Road	B2	Franklin Avenue	F3	Marie Court	G5	Sophia Drive	D4	Passenger Depot, Amtrak	E2
Boone Street	F3	Fremont Street	D2	Marilyn Court	F4	South Lakeshore Drive	D2	Public Works Facility, Water/Wastewater, Street/Sanitation	D5
Borgia Drive	D3	Front Street	E2	Market Street	E2	South Old Pottery Road	C4	Swimming Pool	D2
Bradford Court	F5	Fulton Street	F3	Marquart Drive	D4	Southpoint Place	H4	Wastewater Treatment Plant	G4
Brighton Lane	G5	Glenn Avenue	D3	Martina Drive	E5	South Point Road	H5	**Parks**	
Brookshire Lane	F5	Gold Crest Court	G6	Mason Close Road	G6	Southbend Drive	G4	Bernie Hillermann Park	D2
Brookview Court	G4	Graham Road	G6	Matilda Court	E5	Southlink Drive	C1	Burger Park	G4
Brookview Drive	G4	Grand Avenue	C2	Maurice Unnerstall Drive	A1	Southwinds Circle	E3	James W. Rennick Riverfront Park	E2
Buckingham Drive	E4	Grayson Ridge Drive	D3	McLean Avenue	D2	Southwinds Drive	E3	Krog Park	F3
Burnside Street	E3	Halls Green Drive	G6	Meadow Drive	E5	Springcrest Court	G6	Lafayette Plaza Park	E2
Busch Avenue	E3	Hancock Street	F3	Meadowlark Drive	D3	Stafford Street	D3	Lakeview Park	D2
Cable Car Drive	B2	Hanover Way	D3	Meadowood Drive	D5	State Street	D2	McLaughlin Park	F3
Calvin Lane	D2	Hara Lane	F5	Melanie Lane	F4	Statten Drive	G6	Optimist Park	G4
Camp Street	F4	Henry Street	F3	Meriwether Drive	E4	Steamboat Drive	G4	Riverview Park	F3
Captains Drive	G4	Heritage Hills Drive	E4	Michelle Drive	E5	Steriger Avenue	G4	Washington City Park	D2
Cardinal Crest Court	G6	Hickory Street	D3	Michels Drive	A1	Steutermann Road	E5	**Hospital**	
Cardinal Lane	G4	High Street	D3	Mike Alan Drive	G5	Stewart Circle	E5	Mercy Hospital Washington	F3
Carmel Lane	C1	Highway 100	D4	Millicent Court	G5	Stonecrest Drive	G6	**Churches**	
Caroline Drive	F4	Highway 47	E5-F3	Missouri Avenue	F3	Struckhoff Lane	A1	Church of Jesus Christ of Latter-Day Saints	E4
Carriage Court	E4	Highway A	D4	Monica Court	G5	Suncrest Court	G6	Faith Lutheran Church MO Synod	F5
Catawba Place	D1	Highway KK	A1	Montclair Court	F5	Sunnydale Drive	F4	First Assembly of God	E3
Cecelia Drive	G5	Hill Street	D2	Monticello Drive	F5	Sunnyside Street	E3	First Baptist Church of Washington	E4
Cedar Street	E2	Hillcrest Place	G4	Monty View	E5	Tayson Way	G6	First Christian Church of Washington	A2
Center Drive	F3	Hillview Drive	D3	Mountain Crest Court	G6	Tenth Street	D2	First Church of Christian Scientist	E2
Chamber Drive	E5	Holman Street	E3	Nickridge Drive	D3	Terry Lane	G4	First United Pentecostal Church	G4
Charlotte's Way	H5	Homestead View	E4	Ninth Street, West to East	C3-E3	Third Parkway	G3	Immanuel Lutheran Church	E2
Cherie Court	E5	Hooker Street	E3	Nora Street	D3	Third Street	D2-F4	Living Bread International Church	A2
Cherry Lane	D3	Horn Street	D2	North Park Drive	D1	Thirteenth Street	D3	Our Lady of Lourdes Church	F4
Circle Drive	D2	Horse Crest Court	G6	Norwood Trailer Court	F5	Thoroughbred Drive	H6	Peace Lutheran Church	F4
Clark Drive	E4	Huxel Drive	D4	Oak Street	E2	Tiemann Drive	D1	Presbyterian Church of Washigton	H5
Clay Street	C3	Image Drive	D3	Old Highway 100	H4	Tiffany Lane	D3	St Francis Borgia Church	E2
Clocktower Plaza	F5	Industrial Avenue	E3	Old Orchard Court	E3	Tina Drive	F5	St Peters United Church of Christ	E3
Clover Court	E3	International Avenue	G4	Olive Street	E2	Town & Country Drive	E5	**Cemeteries**	
Columbus Lane	G3	Irish Lane	C3	Oriole Lane	D3	Turtle Creek Drive	F5	Odd Fellow Cemetery/City Cemetery	D3
Commodore Drive	G4	Jacqueline Drive	D4	Oxford Drive	E4	Twelfth Street	D3	St Francis Borgia Cemetery	E4
Cottage Park Lane	E2	Jade Lane	D3	Palomino Court	H6	Valley Drive	E5	St Peters Cemetery	G4
Coulter Court	E4	James Street	D2	Paradise Lane	G4	Valley Trailer Court	E5	**Schools**	
Creek Side Place	F4	Jane Lane	G5	Parkside Drive	D2	Vernacl Drive	G5	Four Rivers Career Center	D4
Crestview Drive	F4	Jasonridge Drive	D3	Parkview Court	D2	Veterans Drive	C2	Immanuel Lutheran School	E2
Cricket Court	E5	Jasper Lane	D3	Pauwels Drive	B1	Village West Court	D2	Our Lady of Lourdes School	F4
Dawn Drive	E5	Jefferson Street	E3	Penn Street	F3	Vossbrink Drive	A1	South Point Elementary School	G4
Deer Run Drive	F5	Jessica Hills Court	F5	Phoenix Center Drive	G5	Wainwright Street	E3	St Francis Borgia Grade School	E2
Deutsch Crest Drive	G6	J-Lynn Court	D4	Pine Street	E2	Walnut Street	E3	St Francis Borgia Regional High School	D3
Discovery Court	E4	Johnson Street	D2	Plaster Avenue	D2	Washington Avenue	F3	Washington Middle School	E3
Dogwood Terrace	C3	Jonathan Court	F4	Poolbrook Way	G6	Washington Heights Drive	F5	Washington Senior High School	E3
Don Avenue	D4	Jubilee Lane	G6	Post Drive	C2	Weatherby Court	F5	West Pride Drive	C2
Dubois Court	E2	Kaleb Court	F5	Pottery Road	C3	Weber Heights Drive	F5	**Industrial Parks**	
Dubois Street	E2	Karen Lane	F4	Rabbit Trail Drive	G5	Weber Road	F5	J. Feltman Industrial Park	C1
Dukes Way	G6	Kayla Court	E5	Rainbow Drive	F4	Wenona Court	G5	Miller Industrial Park	B1
Duncan Avenue	F3	Kelly Court	F4	Rand Street	D2	Wenona Drive	G5	Schulze Industrial Park	B1
Durham Drive	E4	Kent Drive	E4	Rebecca Court	G5	Westlink Drive	B1	Heidmann Industrial Park	A1
Eaglecrest Court	G6	Kimberly Court	E5	Recreation Drive	H6	West Pride Drive	C3	Town and Country Industrial Park	D5
Earth Crest Drive	G6	King Crest Court	G6	Recycle Drive	C1	Westridge Drive	D3	**Shopping**	
East Lane Drive	G3	Kingsland Drive	H4	Redbird Crest Lane	G6	Westway Drive	F3	Bedford Center	E5
East Rose Lane	F4	Klingslick Lane	D3	Regina Drive	D3	Wheatly Court	F5	Clocktower Plaza	F5
Eckelkamp Court	E4	Koerner Court	F5	Rhine River Lane	E2	Whispering Oaks Drive	F5	Downtown Washington	E2
Edith Street	D2	Kuehnel Drive	F5	Ridgeview Drive	H4	Whistle Point	D1	Heritage Hills Shopping Center	E4
Edward Place	G5	Lafayette Street	E2	River Pilot Point	F3	Willdey Way	C3	Phoenix Center	G5
Eighth Street, West to East	D3-G4	Lake View Drive	G5	Riverbend Place	H4	Will Court	D4	Phoenix Center II	G5
Elbert Drive	E2	Lake View Ridge	F5	Riverview Court	F3	Williams Street	D2	Washington Corners Shopping Center	E4
Eleventh Street, West to East	E3	Lake Washington Drive	G5	Riverview Drive	G3	Willows Court	G4	Washington Crossing Shopping Center	E5
Elliot Hills Court	F5	Lakebrink Terrace	D1	Riverview Place	F3	Wilshire Drive	E4	Washington Square Shopping Center	F5
Elm Street	E2	Lancaster Court	E4	Roberts Street	D2	Wilson Street	F4	**Post Office**	
Emerson Drive	D1	Lange Drive	A1	Rock Crest Drive	G6	Winchester Court	F5	Post Office	E2
Emil Court	D3	Laura Court	C1	Rock Lane	C1	Wind Crest Court	G6	Post Office	E5

State Map


Kansas City
Independence
Jefferson City
Saint Louis
Springfield
US Highways
Interstate Highways
0
50 KM 50 Miles

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 (VERF) --- 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.