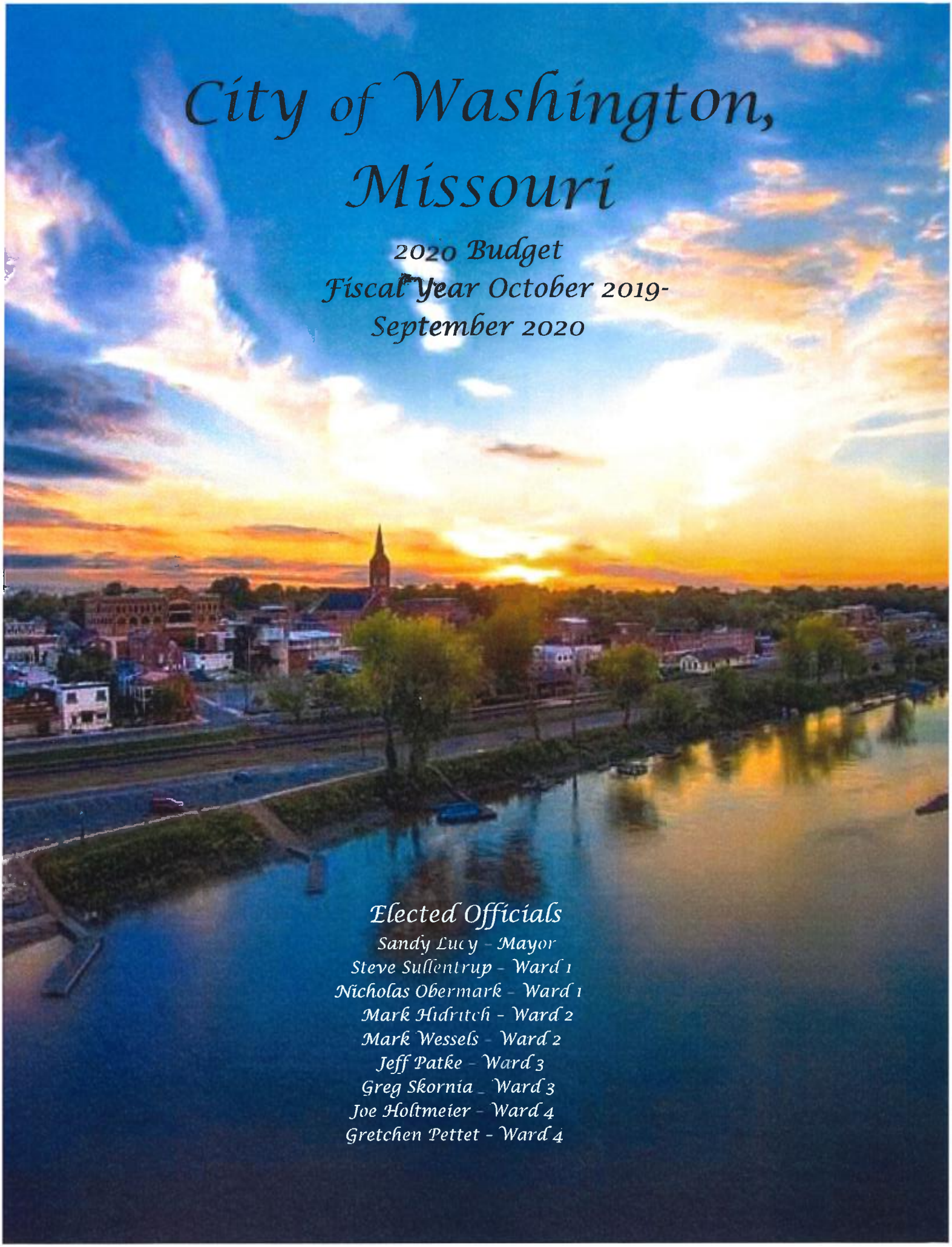
City of Washington, Missouri

2020 Budget
Fiscal Year October 2019-September 2020



Elected Officials

Sandy Lucy - Mayor
Steve Sullentrup - Ward 1
Nicholas Obermark - Ward 1
Mark Hidritch - Ward 2
Mark Wessels - 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

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405 Jefferson Street, Washington, MO 63090

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BUDGET MESSAGE

September 16, 2019

Honorable Mayor and City Council
City of Washington, Missouri

It is my pleasure to present the City of Washington's 2019-2020 fiscal year budget. It includes all items as approved by the City Council at the September 16, 2019 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 2019 is 14,068 representing a .07% increase since 2010. Since the 2000 Census, the population has increased 5.1%. Median household income is $53,294 and $49,176 in 2018 and 2012 respectively. Population density is 1,472 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 1,189 and 680 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 2018-2019

Projects completed are as follows:

- One new Ford Interceptor fully equipped police SUV for the Police department.
- Purchased new snow plow truck, dump truck, backhoe and wide area mower.
- Updated computer, copiers and printers city-wide.
- Street Reconstruction Program – Various city streets.
- Purchased new sewer vacuum truck and 2 bucket trucks.
- Refurbished and repainted Crestview Water Tower.
- Construction completed on Bieker & Steutermann Road project.
- Water and sewer line system improvements.

Fiscal Year 2019-2020 Outlook

The City remains conservative with budgeting sales tax and property tax revenues. Property taxes have been stable but no major increases anticipated in the near future. Sales tax in 2018 was significantly higher than in 2017, due to the State switching reporting software and the timing of payments to the City. Also affecting sales tax is the increase in online sales shopping since no sales tax is collected on much of these sales. Therefore, the City is remaining very conservative in the budget increases for sales tax due to these factors.

The City experienced an increase in assessed valuation in both 2019 and 2018 of $20 and $6 million resulting in an increase in property tax revenue o approximately $80,000 and $26,000, respectively. The next reassessment year is 2021.

Sales tax was up in 2018 by approximately 8%, however, in 2019 the City received a 2% decrease in sales tax compared to 2018. However, part of this decrease is related to the fact that some of the revenues collected in 2018 should have been reported and received in 2017. Therefore, the City is still optimistic that sales tax will continue to grow so in 2019 a slight increase of 1% was budgeted.

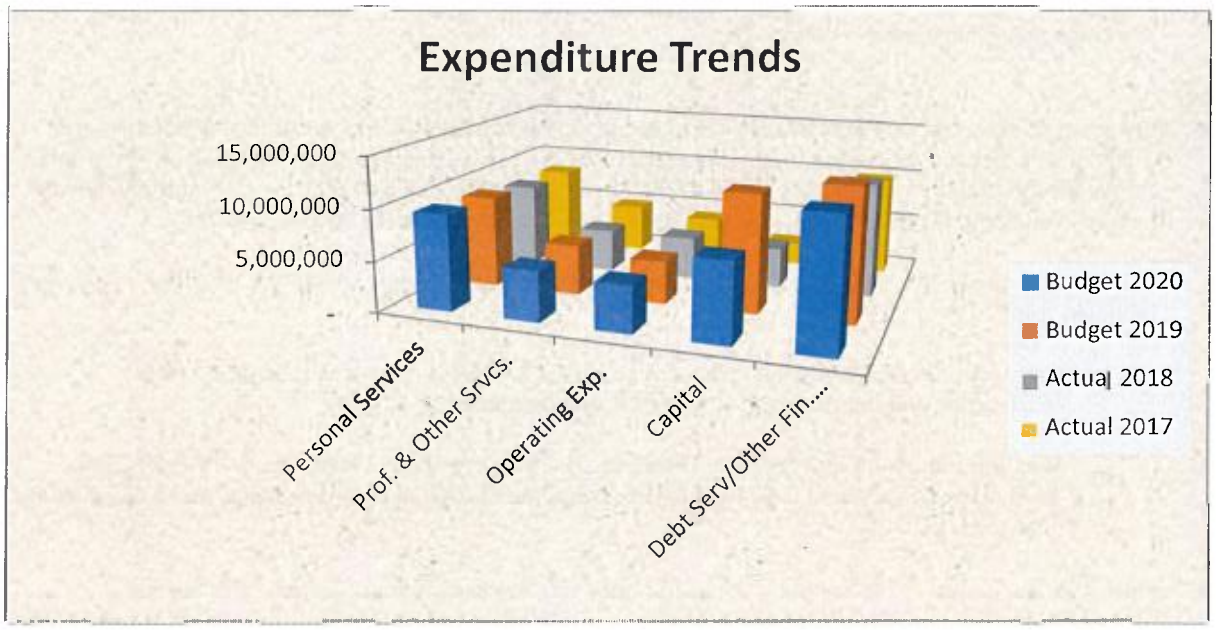
The City had a decrease of taxes of approximately 1% from 2018 to 2019 mainly due to milder summers and winters and the use of more energy efficient consumers. As with sales tax, the City budgeted a modest increase of 1% in the 2020 budget to remain conservative.

Revenues projected for FY2020 Budget are as follows:

Category	Percent of Total Budget	Budget 2019-2020	Budget 2018-2019	Actual 2018	Actual 2017
Taxes	44.80%	$15,042,835	$14,418,185	$14,632,191	$13,597,670
Intergovernmental	4.10%	1,374,970	2,639,325	2,234,126	886,233
Licenses & Permits	.56%	187,250	233,050	270,661	186,110
Charges for Services	25.93%	8,702,480	8,541,675	8,724,134	8,458,010
Miscellaneous Revenues	2.48%	831,150	758,100	1,145,557	1,044,900
Lease/Rent	2.76%	924,575	874,110	872,412	888,634
Other Financing Sources	19.37%	6,503,790	27,850,320	6,259,667	5,339,450
Total Revenues	**100.00%**	**$33,567,050**	**$55,314,765**	**$34,138,748**	**$30,401,007**

Expenditures projected for FY2020 Budget are as follows:

Category	Percent of Total Budget	Budget 2019-2020	Budget 2018-2019	Actual 2018	Actual 2017
Personal Services	24.01%	$ 9,441,840	$ 9,067,800	$ 8,286,871	$ 8,227,879
Professional and Other Services	12.69%	4,992,965	4,963,595	4,211,096	4,819,128
Operating Expenses	11.59%	4,558,715	4,251,655	4,188,520	4,060,720
Sub-Total	**48.29%**	**18,993,520**	**18,283,050**	**16,686,487**	**17,107,727**
Capital	19.69%	7,744,820	11,580,860	3,965,471	2,159,290
Debt Service/Other Financing Uses	32.02%	12,594,450	12,982,680	11,215,551	9,776,817
Total Expenditures	**100.00%**	**$39,332,790**	**$42,846,590**	**$31,867,509**	**$29,043,834**



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 of years. Wage increases have been budgeted in the past few years which resulted in increases to personal services. The City refinanced its 2012B COP issue in 2019 resulting in bond proceeds and an increase in other financing sources.

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 a 1% increase was budgeted in 2020 for sales tax.
- Property taxes were calculated using a 1.9% CPI Index factor, which was comparable to the prior year index of 2.1%.
- A COLA and merit increase of up to 2.8% was budgeted in 2020 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 $33,567,050 reflect a decrease of $21.7 million over the previous year. The majority of this amount, is due to the 2019 COP bond proceeds which refinanced the 2012B COP issuance.

Major revenue sources for the total budget are:

- ✓ Taxes 45%
- ✓ Charges for services generated 26% of the total budget, with the largest part generated by the Enterprise Funds operations of $7.2 million or 81%
- ✓ Intergovernmental revenues at 6%

✓ Other miscellaneous revenues of 3%

Taxes

- **Property Taxes** - Property tax rates are calculated based on current assessed valuations, net of assessed valuations for new construction or improvements, times the current maximum rate allowed, however not to exceed the Consumer Price Index (CPI) of 1.9%. Revenue is calculated using the tax rate multiplied by the assessed valuation, divided by 100. The total assessed valuation of property is $348,670,768.

  2019 was a reassessment year for the City. There was an increase of approximately $21 million in assessed valuation from 2018 to 2019.

  - **City** - The 2019 property tax levied by the City is $0.5939 for general operations. New construction and improvements assessed valuation totaled $5,985,799.

  - **Washington Municipal Library District** – The property tax rate levied for 2019 is $0.2000. Total assessed valuation is $141,888,823. New construction and improvements assessed valuation totaled $1,198,228.

- **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.

  Sales tax budgeted revenues for 2020 are anticipated to increase with cost of living, therefore, a 1% 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 2020 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 ($7,019,300 or 81%) 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 $64,800 or less than 1% of Intergovernmental Revenues. Usually this amount is higher but due to timing of our grant projects, 2020 is expected to receive less in grant revenues.

EXPENDITURE HIGHLIGHTS

The overall expenditures shown for all funds total $39,332,790 as compared to the budget for FY2019 of $42,846,590, a decrease of $3.5 million. The majority of this difference is a decrease in budgeted capital of $3.8 million as a result of timing of projects and the renewal of the capital improvement sales tax in which projects will be funded on a pay-as you-go basis. This is offset by an increase in personal services of approximately $400,000 or 4% 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 $18,993,520 increased approximately $710,000 from the FY2020 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 2.8% in 2020. The City budgeted 1 new position which was a part-time secretary/clerical position for the fire department.

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 2020 budget was a 6% increase for employee health and dental benefits. The benefits contract renewal date is February 1, 2020.

Total wage and benefit costs are $9,028,000 an increase of approximately $250,000 due to wage increases.

Capital Improvement Plan

The program of capital projects totals $6,809,620 and is as follows:

- Annual street reconstruction program
- Bieker & Steutermann Road Improvements
- Police vehicles (3), leaf vac, 1-ton sign truck, 1-ton utility truck, 2 dump truck w/snow plow spreaders
- Park improvement projects and design of aquatic center.
- New recycling truck and baler, and bulldozer at landfill.
- Water and sewage system improvements including refurbishing of Enduro and Clay Street Water towers

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 $1,335,900. Debt service schedule is as follows:

Certificates of Participation, Series 2010

Fiscal Year ending September 30	Principal	Interest	Federal Subsidy	Total Debt Service
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 2019** - City Council authorized $21,300,000 in Certificates of Participation for the refinancing of the 2012B COP issue which refunded the 2008 and 2012COP issues. 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 $2,275,700. Debt service schedule is as follows:

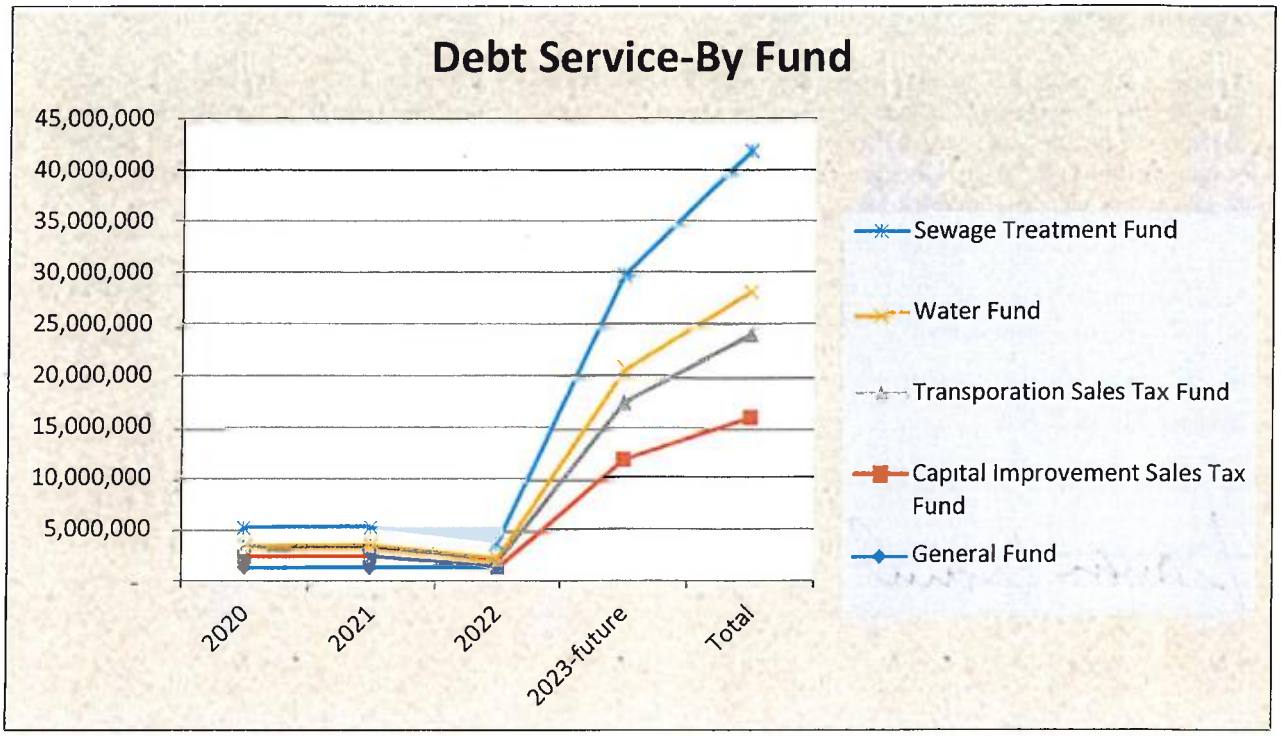
Certificates of Participation, Series 2019

Fiscal Year ending September 30	Principal	Interest	Total Debt Service
2020	$ 1,245,000	1,028,700	$ 2,275,700
2021	1,375,000	962,600	2,339,600
2022-2030	18,680,000	4,481,700	23,161,700
Totals	$ 21,300,000	6,473,000	$ 27,773,000

- **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
2020	$990,000	$ 500,400	$1,490,400
2021	1,010,000	460,300	1,470,300
2022-2029	8,960,000	1,887,000	10,847,000
Total	$10,960,000	2,847,700	$13,807,700



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

- **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 is taken for forecasting revenue expectations and each department has made a commitment to provide for efficient and effective services. Administration and Finance will continue to monitor the economic conditions and respond appropriately to keep the Mayor and City Council informed of economic trends and news.

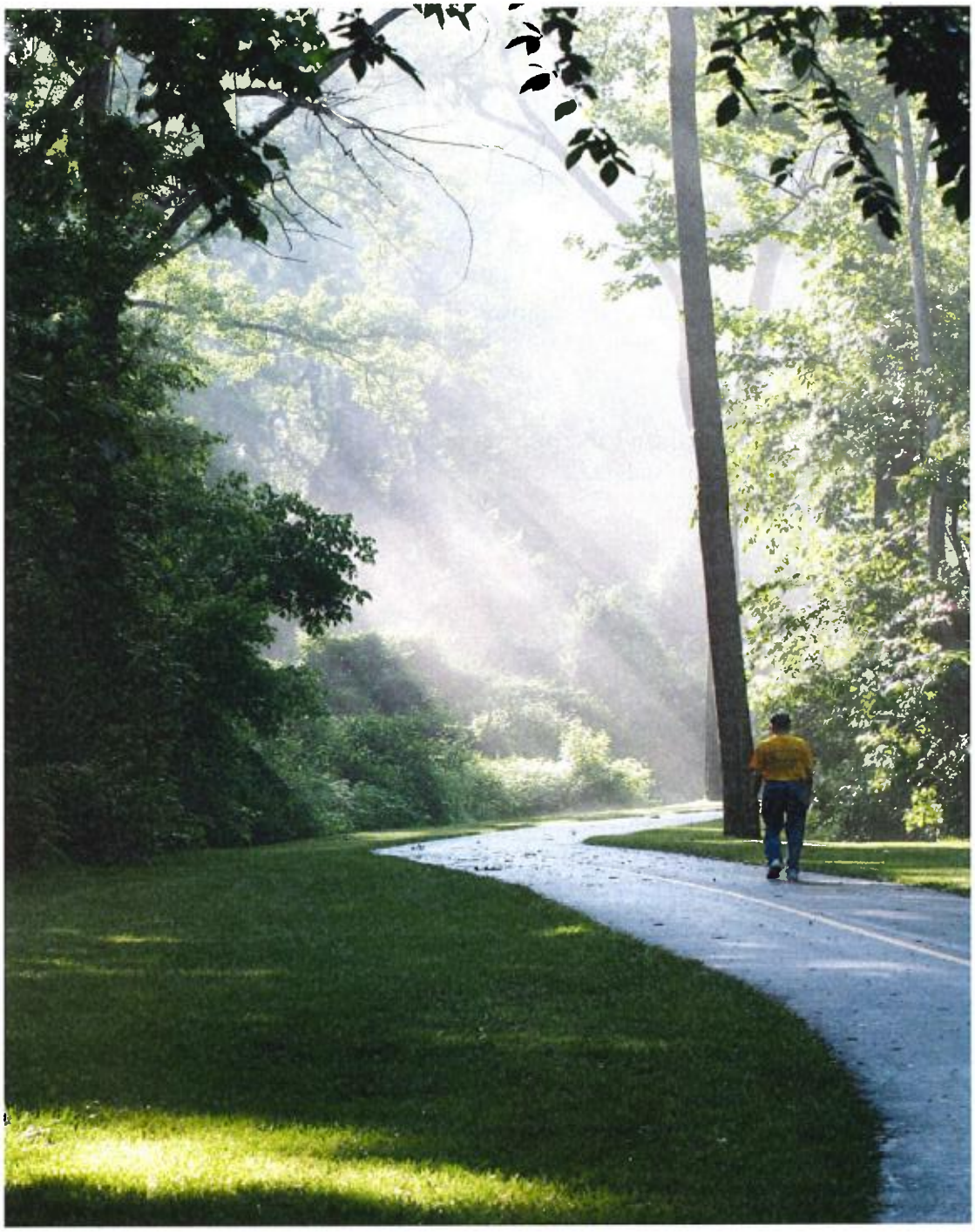
We want to acknowledge the guidance and input by the Mayor, City Council, as well as City staff who assisted with the preparation of this budget. Also, a special thank you to City staff and Jeanne Miller-Wood with the Missourian for providing the beautiful pictures which represent the City of Washington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

- Mission Statement
- Principal Officials
- Management Team
- GFOA Distinguished Budget Presentation Award
- Ordinance Adopting Budget
- General Information
- Miscellaneous Data
- 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
- Economic Development
  - Planning and Zoning
  - Tourism

Engineering and Inspections
Street

2 - Summary Section-Continued

Building Maintenance
Information Technology
Parks & Recreation
Aquatic Center
Airport
Emergency Management

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
Front & Main TIF – RPA #3

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

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

PRINCIPAL OFFICIALS

MAYOR AND CITY COUNCIL

MAYOR

Sandy Lucy

CITY COUNCIL

FIRST WARD

Steve Sullentrup

Nick Obermark

SECOND WARD

Mark Wessels

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

JOHN NILGES
City Engineer
Director of Public Services

ANTHONY BONASTIA
Street Superintendent

KEVIN QUATHEM
Water & Sewer
Superintendent

WAYNE DUNKER
Parks Director

ANDREA LUEKEN
Assistant City Engineer

TOM NELDON
Building Official

KEVIN HELLMANN
Airport Manager

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Washington

Missouri

For the Fiscal Year Beginning

October 1, 2018

Christopher P. Morrill

Executive Director

BILL NO. 19-12040 INTRODUCED BY HOLTMEIER

ORDINANCE NO. 19-12082

AN ORDINANCE APPROVING THE BUDGET OF THE CITY OF WASHINGTON, FRANKLIN COUNTY, MISSOURI, FOR FISCAL YEAR 2019-2020.

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 2019-2020, is hereby approved as follows:

REVENUES:	
Estimated Revenues	**$27,063,260**
Other Financing Sources	**6,263,790**
Projected Reserves-All Funds	**31,385,795**
TOTAL	**$64,712,845**
EXPENDITURES/EXPENSES:	
General Fund	**$ 10,539,345**
Library Fund	**733,990**
Volunteer Fire Fund	**906,275**
Vehicle & Equipment Replacement Fund	**637,895**
Storm Water Improvement Fund	**150,000**
Capital Improvement Sales Tax Fund	**2,886,500**
Transportation Sales Tax Fund	**1,001,000**
Water Fund	**2,750,305**
Sewage Treatment Fund	**4,602,060**
Solid Waste Fund	**3,437,030**
Debt Service Funds	**3,856,900**
Agency Funds	**710,000**
Other Financing Uses	**6,253,790**
TOTAL	**$38,465,090**
Total Projected Fund Balances, 9/30/2020	**$26,247,755**

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, 2020.

PASSED: 09-16-19

ATTEST: Mary Trentmann
City Clerk

Sandy Lung
President of City Council

APPROVED: 09-16-19

ATTEST: Mary Trentmann
City Clerk

Sandy Lung
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 70 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. In March of 2019 the City moved from a Fixed Based Operator (FBO) to a City operated facility. Services offered by the City 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 3,794 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 1,700 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: 14,061

Registered voters: 9,583

Libraries: 1

Area: 9.27 square miles land
.53 square miles water
Customers - 6589
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:
101.2 miles

Miles of Sidewalk:
31.1 miles

Number of Street Lights in City Limits:
1192

Miles of Sanitary Sewer Line:
109.6 miles

Parking Facilities:
15

Recycling Center:
1

Miles of Water Line:
116.1 miles

Larger Public Utilities for the City of Washington:

Ameren Missouri	Electricity
AT & T	Communications
Missouri Natural Gas	Natural Gas
Spectrum/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:

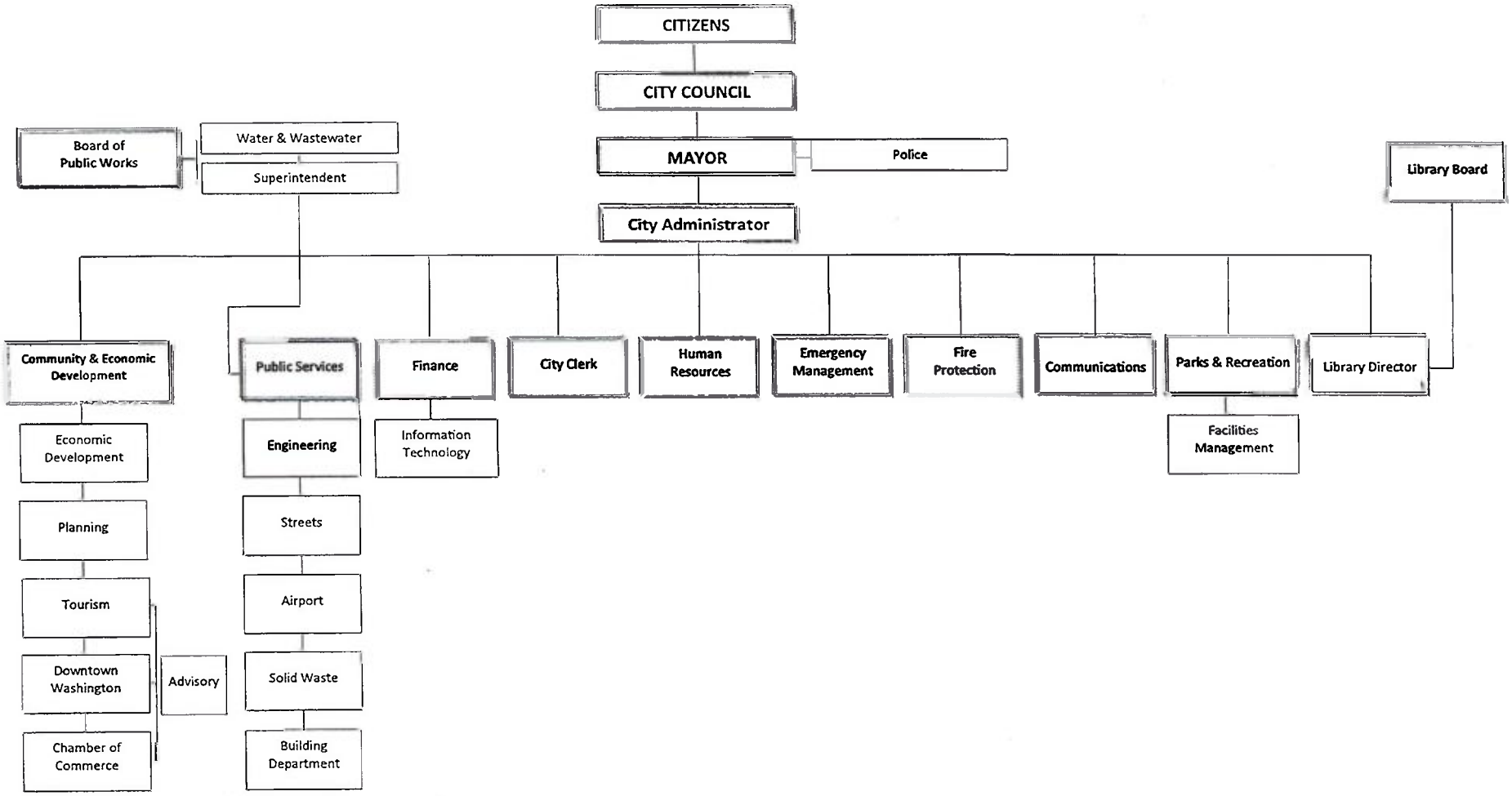
Year	No. of Permits Issued	Valuation
1995	316	$19,353,969
2000	432	$41,000,396
2005	495	$72,517,614
2010	1120	$15,515,380
2015	1325	$18,829,276
2016	1355	$25,672,954
2017	1458	$24,904,203
2018	1268	$52,919,731
2019	1026	$37,019,685

Education within Washington City Limits:	Number of Schools	Number of Students
Public Elementary schools (K-6)*	3	956
Parochial Schools (K-8)	3	857
Public Middle Schools (7-8)	1	592
Public High Schools (9-12)	1	1313
Catholic Regional High School (9-12)	1	505
Public Vocational/Technical Schools	1	565

*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	1700
Parker Hannifin (Sporlan Valve Div)	Manufacturer	894
Washington School District	Education	620
Wal-mart Super Center	Retail Merchant	368
WEG Transformers USA	Manufacture	368
Magnet LLC	Manufacture	276
Frick's Quality Meats Inc.	Manufacturer	272
RTI Tradco	Maunfacture	256
YMCA	Athletic Club	198
Rawlings Sporting Goods	Manufacturer	189
Canam Steel Corporation	Manufacturer	172
Bank of Washington	Bank	149
Hodges Badge Company	Manufacturer	147
Lowe's Home Center	Home Improvement	135
Melton Machine & Control	Manufacturer	130
Missourian Publishing Company	PP	114
Kohl's	Retail	112
Fast-Trip	Gas	111
GH Tool & Mold LLC	Manufacturer	110
International Surface Solution	Manufacturer	104
Total		**6,425**


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, Human Resources, Communications, Police, Finance, Economic Development/Planning & Zoning/Tourism, Engineering and Inspections, 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, Rhine River TIF-RPA #2 and Front & Main TIF-RPA #3.*

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.

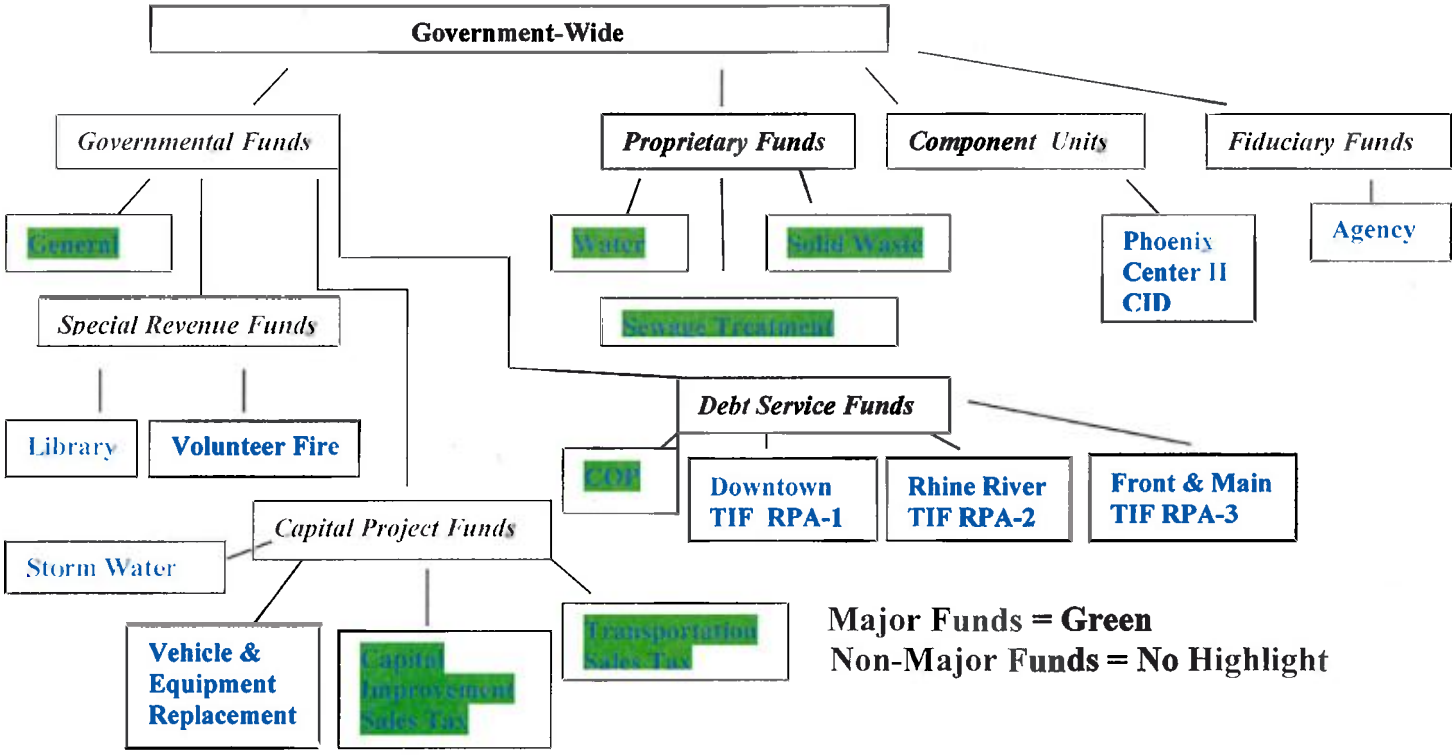
> ***Agency Funds*** are used to report resources held by the reporting government in a purely custodial capacity.
>
> The City's has one Agency Fund which is: *Recovery Zone Facility Revenue Bonds – Valent Aerostructures Project, Series 2010 A, B & C.*

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 $1,562,200 in reserves projected for the general fund as of September 30, 2020.

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 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 2019 assessed valuation of $348,670,768, the City's legal debt limit is $34,867,076. The City does not have any general obligation bonds as of September 30, 2019 and does not anticipate any issuance of general obligation debt in the next year, therefore, the remaining legal debt limit is $34,867,076.

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. Since inception of the new pay plan, the City has been able to give COLA and merit increases annually. Included in the 2020 budget is a 1.8% COLA increase for all employees. In addition, employees are eligible for an additional 1.0% for Merit based on performance evaluations.

Vacation/Sick Leave

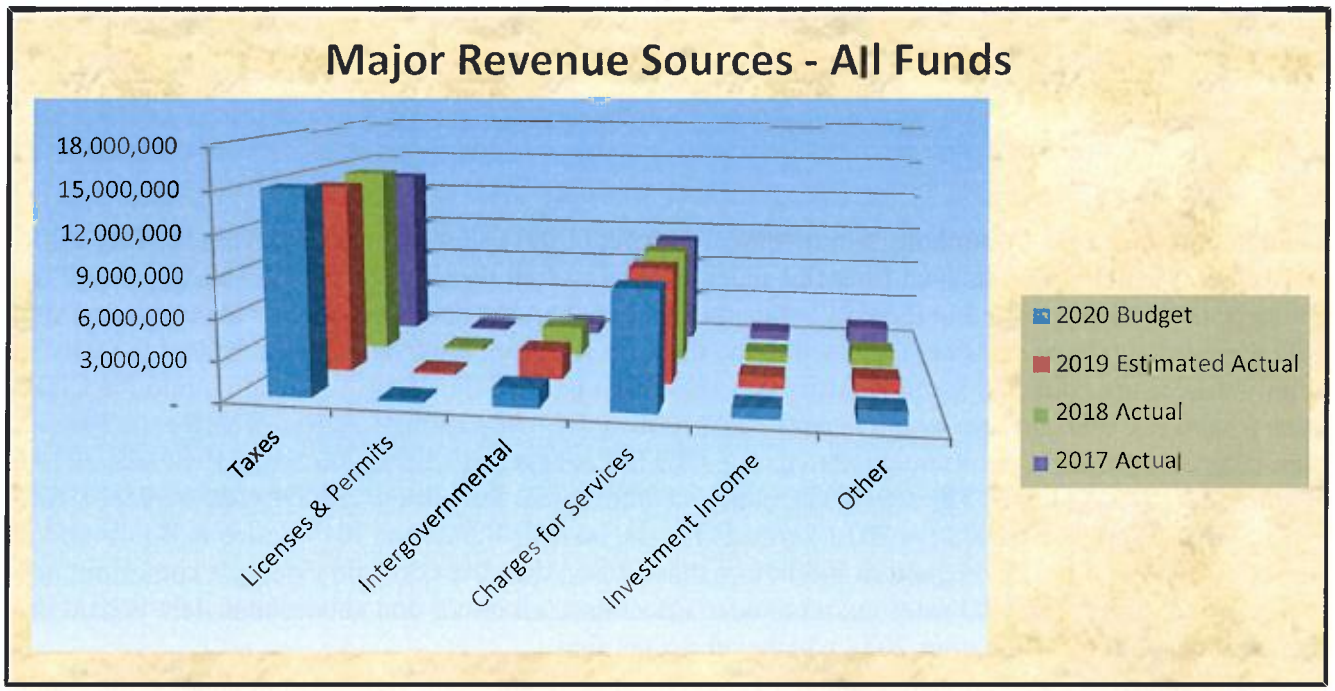
Full-time employees accrue vacation and sick leave based on years of continuous service. Accrual commences on employee's anniversary date. An employee may accumulate up to 160 hours of vacation and 1,440 hours of sick time. Upon separation of employment, employees will only be compensated for remaining 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 56% and 32% 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 78% of total revenue in the General Fund. In addition, charges for services are the main source of revenue for enterprise funds resulting in 94% 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, as expected sales tax revenue was 2% lower in 2019 than in 2018 due to the state accounting software switch. In the general fund, sales tax represents 37% 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 seen an increase recently since more sales are being conducted online.

Sales Tax Revenue

	General	CID	TIF	Capital Improvement	Transportation	Local Option Use
2020 Budget	$ 4,750,000	$ (665,000)	$ (22,000)	$ 2,375,000	$ 2,375,000	$ 650,000
2019 Budget	4,700,000	(658,000)	(35,000)	2,350,000	2,350,000	500,000
2019 Estimated	4,612,283	(652,124)	(20,811)	2,306,144	2,306,120	664,543
2018 Actual	4,705,975	(645,124)	(30,849)	2,352,954	2,352,965	683,276
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

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 $20 million from 2019 to 2020. As a result, the City budgeted only $80,000 more in 2020. In the general fund, property tax is 19% of total revenue.

Property Tax Revenue

	Property Tax Rates		Property Tax Revenue	
	General	Library	General (1)	Library
2020 Budget	0.5939	0.2000	$ 2,089,685	$ 271,178
2019 Budget	0.6045	0.1000	2,010,960	136,790
2019 Estimated	0.6045	0.1000	1,992,246	138,680
2018 Actual	0.6062	0.1000	1,957,151	136,335
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

(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	8,072,912	2.50
Wal-Mart Real Estate Business	4,544,000	1.41
Parker-Hannifin Corp.	3,516,092	1.09
USR-DESCO Washington Crossing	2,953,477	.92
Bank of Washington	2,938,041	.91
Personal Property		
RTI Tradco Inc. – Wash Inc.	2,283,075	.71
CG Power Systems USA Inc.	1,179,217	.37
Valent Aerostructures – Wash L.	1,076,412	.33
Canam Steel Corporation	1,020,900	.32
Frick's Meat Products	959,530	.30

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 2019 to 2020. In the general fund, utility gross receipts tax is 21% of total revenue.

Utility Gross Receipts Tax Revenue

	Electric	Phone	Natural Gas	Charter Cable
2020 Budget	$ 1,700,000	$ 409,220	$ 190,000	$ 133,000
2019 Budget	1,600,000	429,685	220,000	132,000
2019 Estimated	1,547,203	202,240	191,951	134,077
2018 Actual	1,776,350	420,948	200,670	132,969
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

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
2020 Budget	$ 441,420	$ 6,000	$ 168,750	$ 734,800	$ -
2019 Budget	297,725	4,800	540,000	1,776,800	-
2019 Estimated	368,157	5,716	21,119	1,590,188	7,826
2018 Actual	228,676	6,212	331,764	1,083,489	-
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	-

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 94% of revenue. In governmental funds, approximately 12% 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 2020 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
2020 Budget	$ 1,426,480	$ 82,700	$ 174,000	$ -	$ 1,492,300	$ 2,655,000	$ 2,872,000
2019 Budget	1,396,025	84,700	124,000	-	1,466,500	2,645,300	2,685,150
2019 Estimated	1,352,201	79,303	138,808	22,347	1,510,404	2,647,996	2,853,090
2018 Actual	1,590,661	90,990	102,052	(205,742)	1,560,137	2,667,892	2,913,098
2017 Actual	1,263,147	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

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

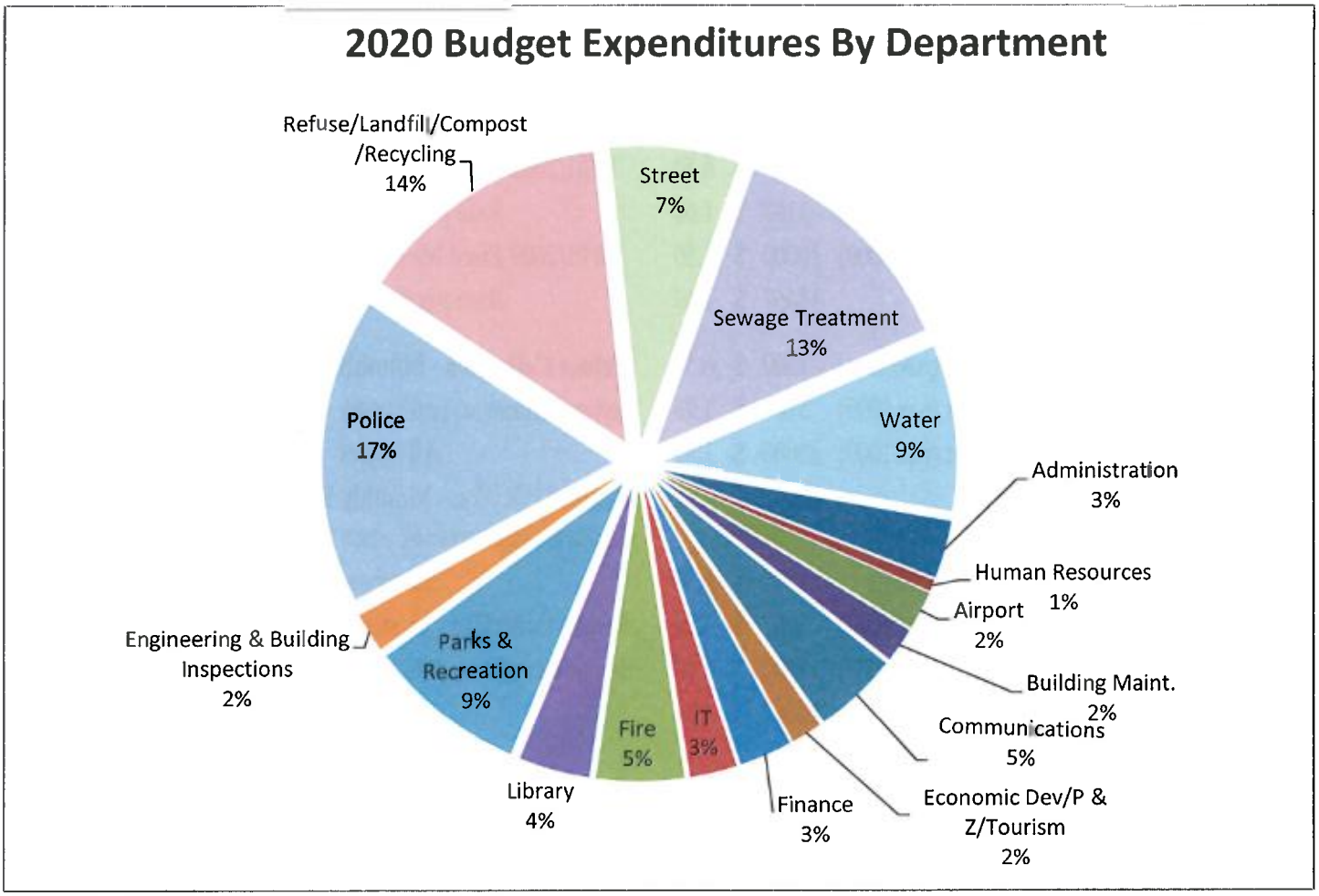
The City's expenditures remain relatively the same with the following exceptions for 2020. The City has budgeted a 1.8% COLA and a 1% wage increase in 2020 that employees are eligible for based on their performance. The budget also includes a 3% increase in health insurance costs.

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 added one full time and two part-time positions for the airport operation which were previously outsourced. 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 2019-2020

	Budget Process
March 2019	**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
April 15, 2019	**Return to Finance Director:** Department Goals & Objectives Forms Department Budget Requests – O & M Department Long-Range Capital Requests
June 3-7, 2019	**Staff Meetings/Revisions to Requests** Review and discussion with supervisors
June 17-21 2019	**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 1, 2019 & August 5, 2019	**Council Workshop – 6:00 PM** Discussion of draft of Budget for Fiscal Year 2019-2020 as proposed by Administration.
August 19, 2019	**Public Hearing to set 2019 Tax Levy for Real Estate and Personal Property**
September 3, 2019	**Council Workshop – 6:00 PM** **Discussion and review of the proposed budget for 2018-2019**
September 16, 2019	**Public Hearing on Budget for Fiscal Year 2019-2020**
September 16, 2019	**City Council Meeting— Approval of Budget – 7:00 PM**
November 2019	**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.

2020 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.

2019 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.

Objective 4: Began plan phase of new aquatic center.

GOAL ACCOMPLISHED: *Established new 8-year project budget for new sales tax renewal and established new files. Will continue to monitor capital purchases to ensure projects are done timely.*

Goal Two: Provide and Promote Positive Work Environment for Employees

Objective 1: Provide and promote safety program.

GOAL ACCOMPLISHED: *Increase city work site visits and deliver safe work practice message.*

Objective 4: Provide effective communication to employees.

GOAL ACCOMPLISHED*: Continued open communication by updating and sharing folder of HR related forms.*

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.*

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

GOAL ACCOMPLISHED: *Met all debt service requirements and maintained high credit rating.*

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: Updated all financial policies and working on getting all polices in one manual.

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: Provide adequate roadways for safe travel.

Objective 2: Supply adequate police and fire protection.

GOAL ACCOMPLISHED: *Completed ADA study and began replacement program on sidewalks of non-compliant sidewalks and purchased new heavy rescue fire truck and self-contained breathing apparatus for the fire department.*

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: *Assisted several local manufacturers in expansion efforts and created the Washington Young Ambassadors.*

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

		2020	2021	2022	2023 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, 2020

	General	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Debt Service Funds	Agency Funds	2020 TOTALS
REVENUES							
Taxes	$ 9,330,355	$ 300,480	$ 5,067,500	-	$ 344,500	-	$ 15,042,835
Licenses and permits	187,250	-	-	-	-	-	187,250
Intergovernmental	441,420	6,000	903,550	24,000	-	-	1,374,970
Charges for services	1,426,480	256,700	-	7,019,300	-	-	8,702,480
Fines	30,000	2,500	-	-	-	-	32,500
Investment income	109,000	66,000	98,000	430,000	54,050	-	757,050
Rents	172,735	8,610	-	33,230	-	710,000	924,575
Miscellaneous	26,600	15,000	-	-	-	-	41,600
TOTAL REVENUES	11,723,840	655,290	6,069,050	7,506,530	398,550	710,000	27,063,260
EXPENDITURES							
Administration	596,705	-	-	-	-	-	596,705
Human Resources	116,800	-	-	-	-	-	116,800
Communications	870,120	-	-	-	-	-	870,120
Police	3,127,830	-	-	-	-	-	3,127,830
Finance	541,750	-	-	-	-	-	541,750
Information Technology	485,250	-	-	-	-	-	485,250
Economic Development/Planning & Zoning/Tourism	313,215	-	-	-	-	-	313,215
Engineering and Inspections	412,175	-	120,000	-	-	-	532,175
Street	1,330,850	-	-	-	-	-	1,330,850
Building Maintenance	357,900	-	-	-	-	-	357,900
Parks & Recreation	1,577,460	-	-	-	-	-	1,577,460
Aquatic Center	206,120	-	-	-	-	-	206,120
Airport	396,520	-	-	-	-	-	396,520
Emergency Management	81,925	-	-	-	-	-	81,925
Library	-	733,990	-	-	-	-	733,990
Volunteer Fire	-	875,275	-	-	-	-	875,275
Water Operations	-	-	-	1,719,505	-	-	1,719,505
Sewerage Treatment Operations	-	-	-	2,471,000	-	-	2,471,000
Solid Waste Operations	-	-	-	2,632,030	-	-	2,632,030
Tax Increment Financing	-	-	-	-	21,600	-	21,600
Debt Service - principal	-	-	-	1,178,600	2,416,400	529,000	4,124,000
Debt Service - interest	9,500	-	-	690,260	1,091,400	181,000	1,972,160
Capital Outlay	115,225	31,000	4,555,395	2,098,000	327,500	-	7,127,120
TOTAL EXPENDITURES	10,539,345	1,640,265	4,675,395	10,789,395	3,856,900	710,000	32,211,300
REVENUES OVER (UNDER) EXPENDITURES	1,184,495	(984,975)	1,393,655	(3,282,865)	(3,458,350)	-	(5,148,040)
OTHER FINANCING SOURCES (USES)							
Sale of capital assets	-	-	10,000	-	-	-	10,000
Transfers in	1,629,900	982,490	525,000	-	3,241,400	-	6,378,790
Transfers out	(2,812,390)	-	(3,566,400)	-	-	-	(6,378,790)
TOTAL OTHER FINANCING SOURCES (USES)	(1,182,490)	982,490	(3,031,400)	-	3,241,400	-	10,000
NET CHANGE IN FUND BALANCE/NET POSITION	2,005	(2,485)	(1,637,745)	(3,282,865)	(216,950)	-	(5,138,040)
FUND BALANCES, OCTOBER 1:							
General Fund	4,904,150	-	-	-	-	-	4,904,150
Library Fund	-	107,670	-	-	-	-	107,670
Volunteer Fire Fund	-	1,464,650	-	-	-	-	1,464,650
Storm Water Fund	-	-	4,120,290	-	-	-	4,120,290
Vehicle & Equipment Replacement Fund	-	-	503,190	-	-	-	503,190
Capital Improvements Sales Tax Fund	-	-	5,029,260	-	-	-	5,029,260
Transportation Sales Tax Fund	-	-	2,287,930	-	-	-	2,287,930
COPS Fund	-	-	-	-	2,441,780	-	2,441,780
Downtown TIF RPA-1 Fund	-	-	-	-	642,420	-	642,420
Rhine River TIF RPA-2 Fund	-	-	-	-	5,510	-	5,510
Water Fund	-	-	-	5,543,040	-	-	5,543,040
Sewage Treatment Fund	-	-	-	11,201,500	-	-	11,201,500
Solid Waste Fund	-	-	-	3,520,270	-	-	3,520,270
Adjustments for:							
Capital Outlay	-	-	-	2,098,000	-	-	2,098,000
Debt Service Principal	-	-	-	1,178,600	-	-	1,178,600
Invested in capital assets, net of related debt							
Water	-	-	-	(4,671,690)	-	-	(4,671,690)
Sewage Treatment Fund	-	-	-	(10,176,520)	-	-	(10,176,520)
Solid Waste Fund	-	-	-	1,185,745	-	-	1,185,745
PROJECTED FUND BALANCES/NET POSITION, SEPTEMBER 30, 2020	$ 4,906,155	$ 1,569,835	$ 10,302,925	$ 6,596,080	$ 2,872,760	$ -	$ 26,247,755
Less: Funding Requirements							
15% Fund Balance, reserved for operations	(1,562,200)	(241,400)	-	-	-	-	(1,803,600)
25% Fund Balance, reserved for operations	-	-	-	(1,237,400)	-		(1,237,400)
PROJECTED UNRESERVED FUND BALANCES/NET POSITION, SEPTEMBER 30, 2020	$ 3,343,955	$ 1,328,435	$ 10,302,925	$ 5,358,680	$ 2,872,760	$ -	$ 23,206,755

CITY OF WASHINGTON, MISSOURI
COMBINED FUNDS
CHANGES IN FUND BALANCES/NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	General	Special Revenue	Capital Project Funds	Enterprise Funds	Debt Service Funds	Agency Funds	2020 TOTALS
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 4,904,150	$ 1,572,320	$ 11,940,670	$ 9,878,945	$ 3,089,710	$ -	$ 31,385,795
Projected Revenues	11,723,840	655,290	6,079,050	7,506,530	398,550	710,000	27,073,260
Transfers In	1,629,900	982,490	525,000	-	3,241,400	-	6,378,790
TOTAL REVENUES	13,353,740	1,637,780	6,604,050	7,506,530	3,639,950	710,000	33,452,050
Projected Expenditures/Expenses	10,539,345	1,640,265	4,675,395	10,789,395	3,856,900	710,000	32,211,300
Transfers Out	2,812,390	-	3,566,400	-	-	-	6,378,790
TOTAL EXPENDITURES /EXPENSES	13,351,735	1,640,265	8,241,795	10,789,395	3,856,900	710,000	38,590,090
PROJECTED FUND BALANCES, September 30, 2019	$ 4,906,155	$ 1,569,835	$ 10,302,925	$ 6,596,080	$ 2,872,760	$ -	$ 26,247,755
Dedicated Reserves:							
15% Fund Balance, commited for operations	(1,562,200)	(241,400)	-	-	-	-	(1,803,600)
25% Fund Balance, commited for operations	-	-	-	(1,237,400)	-	-	(1,237,400)
PROJECTED UNRESERVED FUND BALANCES, September 30	$ 3,343,955	$ 1,328,435	$ 10,302,925	$ 5,358,680	$ 2,872,760	$ -	$ 23,206,755

	2019 Projected Ending Fund Balance/Net Position	2020 Projected Ending Fund Balance/Net Position	Change in Fund Balance/Net Position	% Change
General Fund	$ 4,904,150	$ 4,906,155	$ 2,005	0.04%
Stormwater Improvement Fund	4,120,290	4,319,290	199,000	4.83%
Vehicle & Equipment Replacement Fund	503,190	416,295	(86,895)	-17.27%
Capital Improvement Sales Tax Fund	5,029,260	3,588,670	(1,440,590)	-28.64%
Transportation Sales Tax Fund	2,287,930	1,978,670	(309,260)	-13.52%
Water Fund	1,562,350	551,175	(1,011,175)	-64.72%
Sewage Treatment Fund	2,616,980	1,058,920	(1,558,060)	-59.54%
Solid Waste Fund	5,511,015	4,985,985	(525,030)	9.53%
Non-Major Governmental Funds	4,662,030	4,442,595	(219,435)	-4.71%
	$31,197,195	$ 26,247,755	$ (4,949,440)	-174.00%

EXPLANATIONS OF CHANGES > 10%

Vehicle & Equipment Replacement Fund - This fund's proposed fund balance decreased by 17% due to the purchase of 3 new police vehicles, other city vehicles, 1 Dump Truck, Backhoe, 2 Utility trucks, wide area mower and other miscellaneous equipment budgeted for purchase in 2020.

Capital Improvement Sales Tax Fund - This fund's proposed fund balance decreased by 29% due to the start of the new aquatics center MoSWIN project, Self-Contained Breathing Apparatus and various IT hardware and accounting software budgeted in 2020 at $3 million.

Transportation Sales Tax Fund - This funds proposed fund balance decreased by 14% due to the timing of non-grant funded projects and the timing of completion. A prior year project that was not fully completed was completed in 2019 and also so remaining balance was budgeted in 2020 for completion.

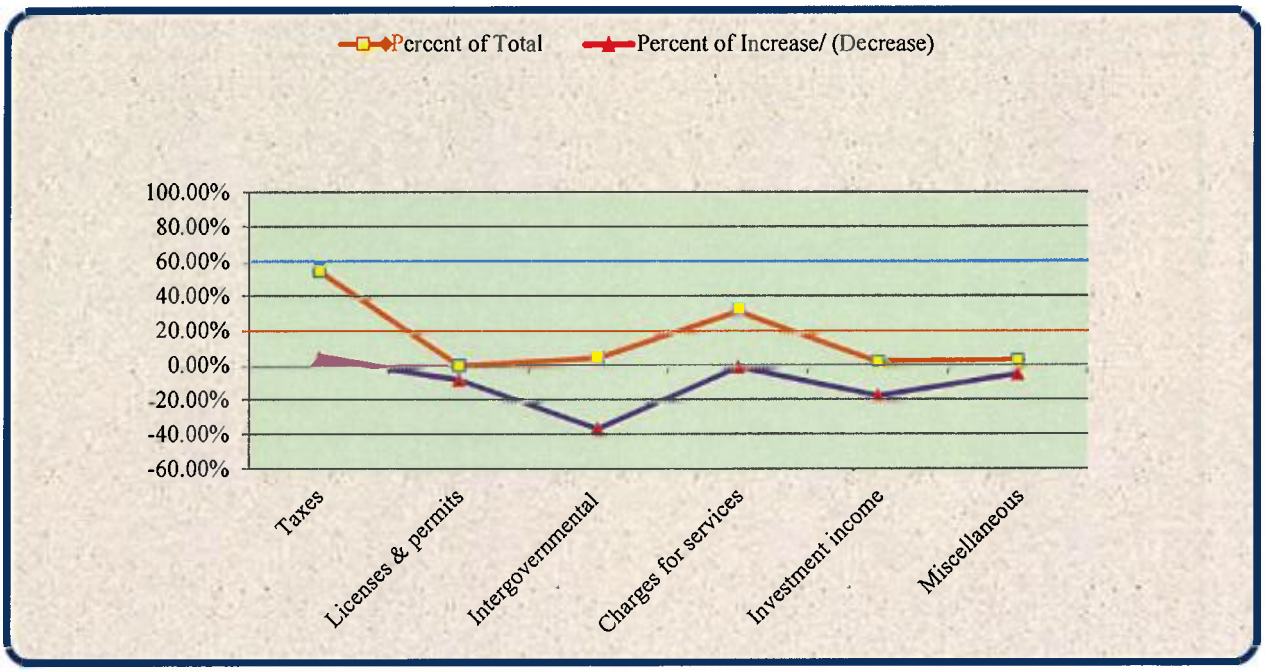
Water - This fund decreased in 2020 due to the fact that painting an existing well painting and refurbishing was budgeted for $250,000 and debt service payments of $340,000 for AMR equipment. In addition, $400,000 is budgeted for annual depreciation.

Sewage Treatment Fund - This fund decreased in 2020 due to the fact that $1.2 million is budgeted every year for annual depreciation expense, annual debt service of $1.5 million for the treatment plant and capital outlay of $3.5 million budgeted for Biosolid drying system in 2020.

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

City of Washington
Combined Funds
Revenues

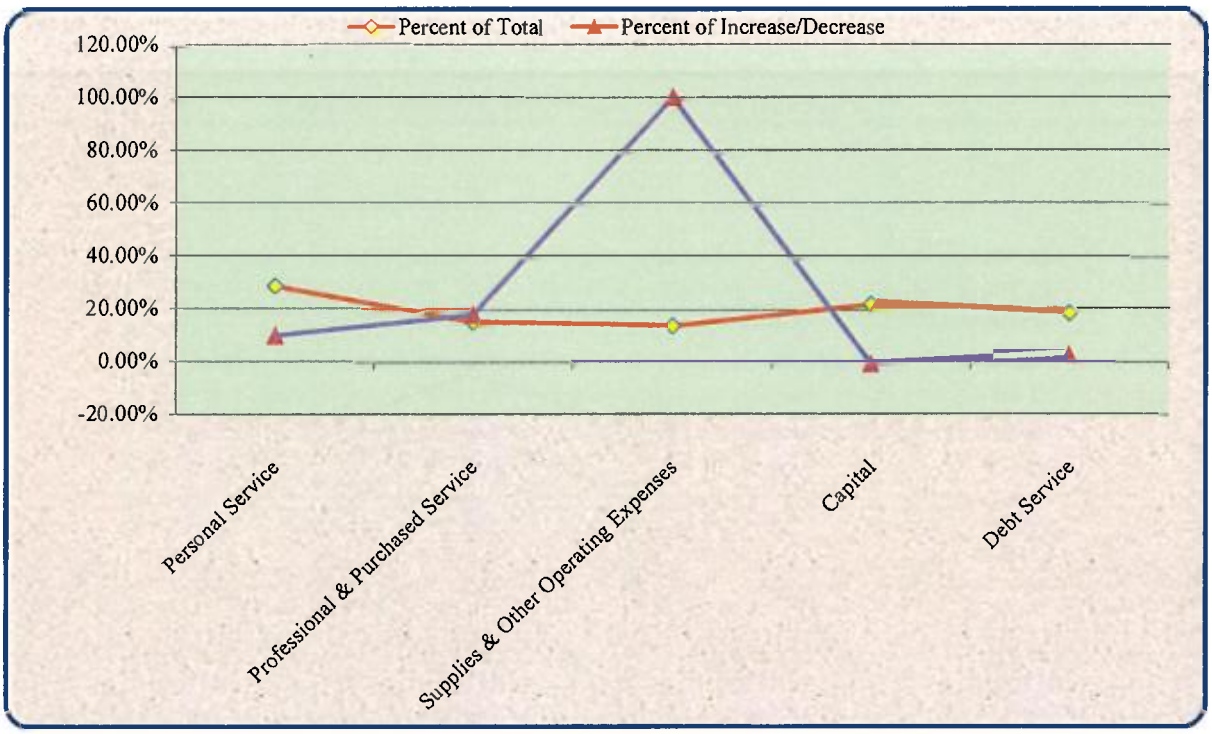
	Actual 2018	Estimated Actual 2019	Amended Budget 2019	Original Budget 2020
Taxes	$14,632,191	$14,511,185	$14,348,931	$15,042,835
Licenses & permits	270,660	233,050	202,410	187,250
Intergovernmental	2,234,126	2,639,325	2,149,090	1,374,970
Charges for services	8,724,134	8,401,675	8,722,844	8,702,480
Investment income	789,430	651,500	910,504	757,050
Micellaneous	1,228,538	980,710	1,041,795	998,675
Total Revenue	**$27,879,079**	**$27,417,445**	**$27,375,574**	**$27,063,260**
Other Financing Sources	$6,259,667	$6,475,320	$6,553,597	$6,388,790



Revenues	Original Budget 2020	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)
Taxes	$15,042,835	55.58%	$693,904	4.84%
Licenses & permits	187,250	0.69%	(15,160)	-7.49%
Intergovernmental	1,374,970	5.08%	(774,120)	-36.02%
Charges for services	8,702,480	32.16%	(20,364)	-0.23%
Investment income	757,050	2.80%	(153,454)	-16.85%
Miscellaneous	998,675	3.69%	(43,120)	-4.14%
Total Revenue	**$27,063,260**	**100.00%**	**($312,314)**	**-1.14%**
Other Financing Sources	$6,388,790		$164,807	2.51%

City of Washington
Combined Funds
Expenditures/Expenses by Class

	Actual 2018	Estimated Actual 2019	Amended Budget 2019	Original Budget 2020
Personal Service	$8,286,871	$9,067,800	$8,545,353	$9,441,840
Professional & Purchased Service	4,211,096	5,002,595	4,221,485	4,992,965
Supplies & Other operating Expenses	4,188,520	4,251,655	2,263,164	4,548,715
Sub-Total	**$16,686,487**	**$18,322,050**	**$15,030,002**	**$18,983,520**
Capital	3,965,471	11,540,859	7,151,877	7,127,120
Debt Service	5,023,206	6,229,360	5,927,652	6,100,660
Total Expenditures/Expenses	**$25,675,164**	**$36,092,269**	**$28,109,531**	**$32,211,300**
Other Financing Uses	$6,192,345	$6,460,320	$6,327,841	$6,378,790



Expenditures/Expenses	Original Budget 2020	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)
Personal Service	$9,441,840	29.31%	$896,487	10.49%
Professional & Purchased Service	4,992,965	15.50%	771,480	18.28%
Supplies & Other Operating Expenses	4,548,715	14.12%	2,285,551	100.99%
	$18,983,520		**3,953,518**	**26.30%**
Capital	7,127,120	22.13%	(24,757)	-0.35%
Debt Service	6,100,660	18.94%	173,008	2.92%
Total Expenditures/Expenses	**$32,211,300**	**100.00%**	**4,101,769**	**14.59%**
Other Financing Uses	$6,378,790		($50,949)	-0.81%

City of Washington

Combined Funds

Expenditures/Expenses by Fund Type

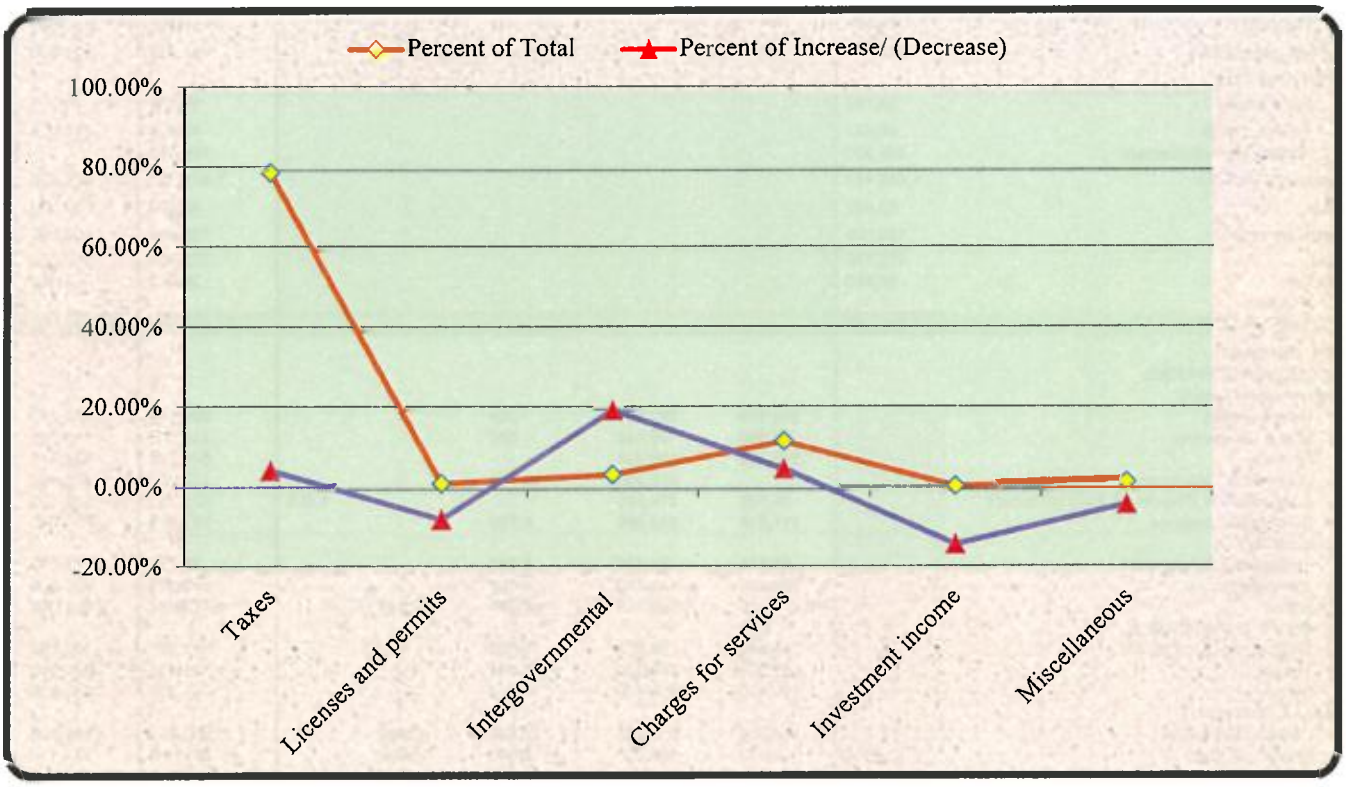
Expenditures/Expenses	Original Budget 2020	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2019
General Fund	$10,539,345	32.72%	$752,930	7.69%	$9,786,415
Special Revenue Fund	1,640,265	5.09%	449,149	37.71%	1,191,116
Capital Funds	4,675,395	14.51%	(796,883)	-14.56%	5,472,278
Enterprise Funds	10,789,395	33.50%	3,498,739	47.99%	7,290,656
Debt Service Fund	3,856,900	11.97%	149,397	4.03%	3,707,503
Agency Fund	710,000	2.20%	48,434	7.32%	661,566
Total Expenditures	**$32,211,300**	**100.00%**	**$4,101,766**	**14.78%**	**$28,109,534**

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, 2020

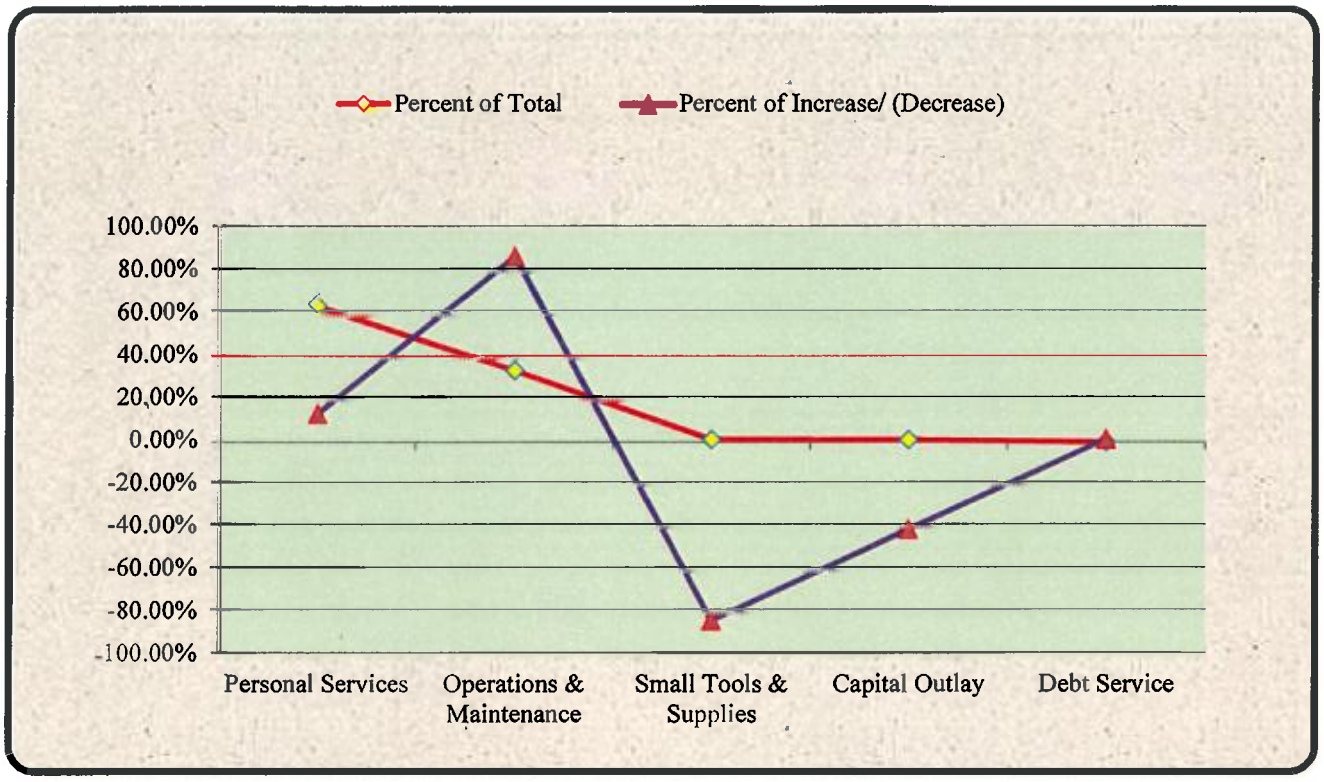
	Revenues	Personal Services	Operations & Maintenance	Small Tools	Capital Outlay	Debt Service	2020 Projected Budget	2019 Final Budget	2019 Estimated Actual
REVENUES									
Taxes									
General property	$ 2,263,635						$ 2,263,635	$ 2,183,210	2,165,504
Sales	4,395,500						4,395,500	4,336,000	4,265,410
Gross receipts	2,432,220						2,432,220	2,376,645	2,228,269
Tourism	180,000						180,000	185,040	176,781
Cigarette	59,000						59,000	62,000	56,858
Licenses and permits	187,250						187,250	233,050	202,410
Intergovernmental									
State grants	19,750						19,750	18,750	17,125
Federal grants	65,420						65,420	278,975	68,743
County law enforcement	356,250						356,250	-	282,289
Charges for services	1,426,480						1,426,480	1,304,420	1,356,257
Fines	30,000						30,000	50,000	29,058
Investment income	109,000						109,000	109,000	126,288
Rents	172,735						172,735	120,690	166,963
Donations	26,600						26,600	4,600	41,931
Sale of assets	-						-	-	
TOTAL REVENUES	11,723,840						11,723,840	11,262,380	11,183,886
EXPENDITURES									
FUNCTIONS/PROGRAMS:									
General Government:									
Administration		394,160	202,295	250	-	-	596,705	581,760	580,553
Human Resources		86,960	29,640	200	-	-	116,800	110,055	106,779
Finance		441,720	100,030	-	-	-	541,750	534,215	517,165
Information Technology		-	475,200	10,050	-	-	485,250	492,480	307,887
Economic Dev./Planning & Zoning/Tourism		96,520	216,695	-	-	9,500	322,715	332,150	287,991
Building Maintenance		111,640	239,660	6,600	-	-	357,900	332,265	326,878
Public Safety:									
Emergency Management		66,870	12,395	2,660	-	-	81,925	78,310	71,660
Communications		724,470	141,350	4,300	-	-	870,120	927,670	794,909
Police		2,730,210	352,350	45,270	37,425	-	3,165,255	2,951,020	2,851,921
Highways & Transportation:									
Engineering & Inspections		353,540	56,575	2,060	-	-	412,175	392,265	360,351
Streets		657,890	664,360	8,600	-	-	1,330,850	1,316,810	1,319,823
Airport		116,120	276,400	4,000	-	-	396,520	402,510	396,299
Culture & Recreation:									
Parks & Recreation		942,180	597,695	37,585	62,800	-	1,640,260	1,968,600	1,656,843
Aquatic Center		16,600	186,530	2,990	15,000	-	221,120	231,110	207,355
TOTAL EXPENDITURES		6,738,880	3,551,175	124,565	115,225	9,500	10,539,345	10,651,220	9,786,414
REVENUES OVER (UNDER) EXPENDITURES		(6,738,880)	(3,551,175)	(124,565)	(115,225)	(9,500)	1,184,495	611,160	1,397,472
OTHER FINANCING SOURCES (USES)									
Transfers in									
Intergovernmental transfer							1,629,900	1,522,900	1,576,507
Transfers out:									
Library Fund - subsidy							(300,000)	(400,000)	(325,000)
Volunteer Fire Fund - tax subsidy							(682,490)	(651,720)	(685,663)
COP Fund							(1,304,900)	(1,322,600)	(1,357,900)
Vehicle & Equipment Replacement Fund							(525,000)	(400,000)	(400,000)
TOTAL OTHER FINANCING SOURCES (USES)							(1,182,490)	(1,251,420)	(1,192,056)
NET CHANGE IN FUND BALANCE							**2,005**	$ (640,260)	205,416
FUND BALANCE									
Fund Balance, October 1							4,904,150		
Less: Funding Requirements									
15% Fund Balance commited for operations							(1,562,200)		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2020							**$ 3,343,955**		

City of Washington
General Fund Revenue



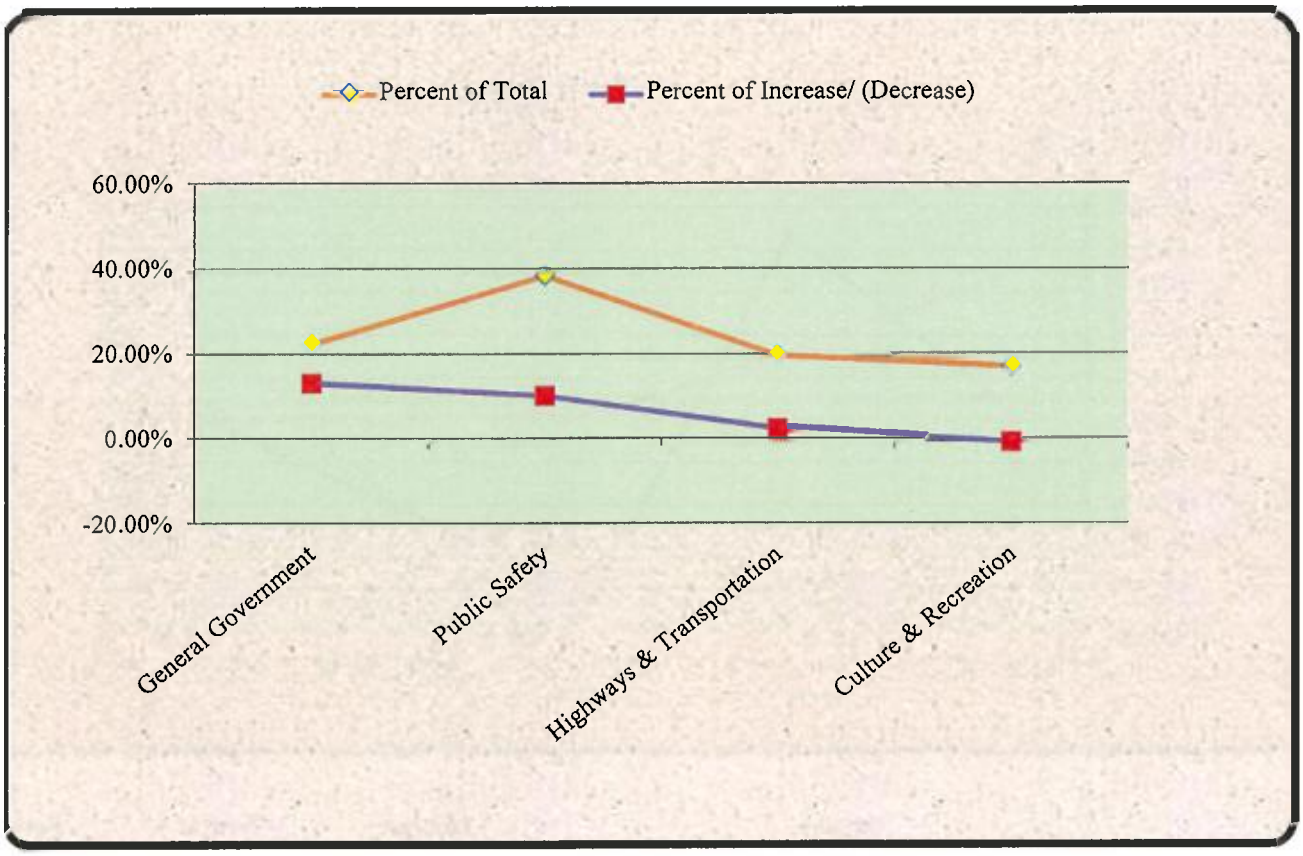
Revenue	Original Budget 2020	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2019
Taxes	$9,330,355	79.58%	$437,533	4.92%	$8,892,822
Licenses and permits	187,250	1.60%	(15,160)	-7.49%	202,410
Intergovernmental	441,420	3.77%	73,263	19.90%	368,157
Charges for services	1,426,480	12.17%	70,223	5.18%	1,356,257
Investment income	109,000	0.93%	(17,288)	-13.69%	126,288
Miscellaneous	229,335	1.96%	(8,617)	-3.62%	237,952
TOTAL REVENUES	$11,723,840	100%	$539,954	5.20%	$11,183,886
Other Financing Sources	$1,629,900		$196,850	13.74%	$1,433,050

City of Washington General Fund Expenditures by Type



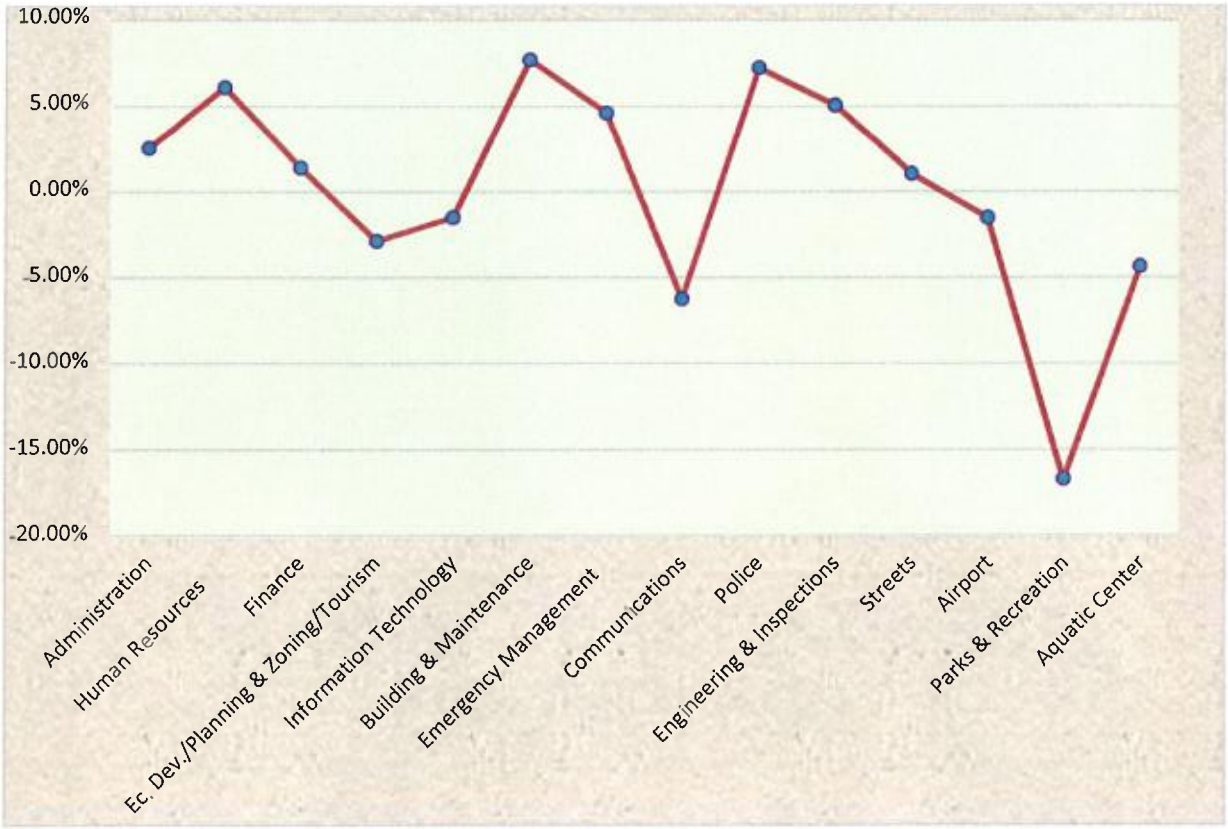
Expenditures	Original Budget 2020	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2019
Personal Services	$6,738,880	63.94%	$843,240	13.52%	$6,237,134
Operations & Maintenance	3,551,175	33.69%	1,644,864	87.31%	1,883,888
Small Tools & Supplies	124,565	1.18%	(1,084,516)	-83.84%	1,293,550
Capital Outlay	115,225	1.09%	(148,623)	-40.93%	363,158
Debt Service	9,500	0.09%	123	1.42%	8,684
TOTAL EXPENDITURES	$10,539,345	100%	$1,255,088	-22.52%	$9,786,414
Other Financing Uses	$2,812,390		$45,249	1.64%	$2,767,141

City of Washington
General Fund
Expenditures by Function



Function	Original Budget 2020	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2019
General Government	$2,421,120	22.97%	$293,867	13.81%	$2,127,253
Public Safety	4,117,300	39.07%	398,810	10.73%	3,718,490
Highways & Transportation	2,139,545	20.30%	63,072	3.04%	2,076,473
Culture & Recreation	1,861,380	17.66%	(2,818)	-0.15%	1,864,198
TOTAL EXPENDITURES	$10,539,345	100%	$752,931	27.43%	$9,786,414

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



Department	Original Budget 2020	Amended Budget 2019	Percent of Increase/ (Decrease)	Estimated Actual 2019
Administration	$ 596,705	$ 581,760	2.57%	$ 580,553
Human Resources	116,800	110,055	6.13%	106,779
Finance	541,750	534,215	1.41%	517,165
Ec. Dev./Planning & Zoning/Tourism	322,715	332,150	-2.84%	287,991
Information Technology	485,250	492,480	-1.47%	307,887
Building & Maintenance	357,900	332,265	7.72%	326,878
Emergency Management	81,925	78,310	4.62%	71,660
Communications	870,120	927,670	-6.20%	794,909
Police	3,165,255	2,951,020	7.26%	2,851,921
Engineering & Inspections	412,175	392,265	5.08%	360,351
Streets	1,330,850	1,316,810	1.07%	1,319,823
Airport	396,520	402,510	-1.49%	396,299
Parks & Recreation	1,640,260	1,968,600	-16.68%	1,656,843
Aquatic Center	221,120	231,110	-4.32%	207,355
TOTAL EXPENDITURES	$10,539,345	$10,651,220		$9,786,414

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:

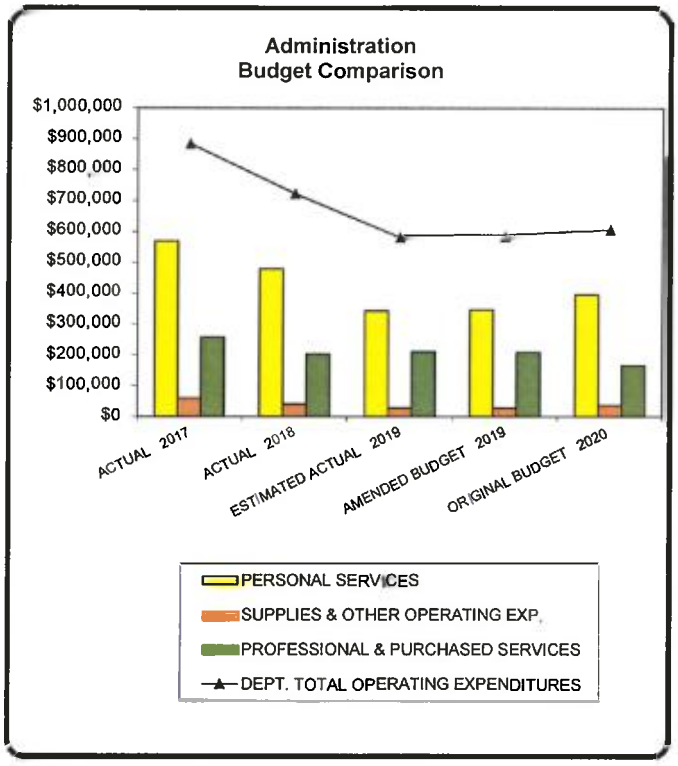
Description	2018	2019	2020 Target
Ordinances Passed	132	166	150
Resolutions	15	6	5
Number of Council Meetings	27	29	27
Number of Citizen Complaints	75	70	50
General Fund Operating Exp/per Capita	705	700	750

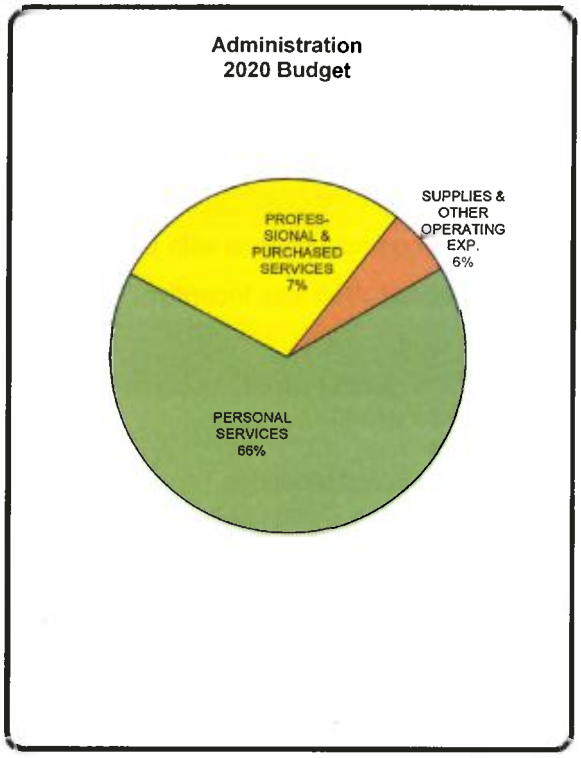
STAFFING/FTE's:

Position	2018	2019	2020
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	1.00	1.00	1.00
Executive Secretary/Deputy City Clerk	1.00	1.00	1.00
Administration Assistant	0.25	1.00	1.00
	12.75	13.50	13.50

DEPARTMENT:	ADMINISTRATION
FUND: 001	DEPT NUMBER: 11

ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
PERSONAL SERVICES	$568,149	$478,753	$342,213	$345,680	$394,160
PROFESSIONAL & PURCHASED SERVICES	$256,958	$202,734	$209,840	$207,930	$166,120
SUPPLIES & OTHER OPERATING EXP.	$59,414	$40,867	$28,500	$28,150	$36,425
DEPT. TOTAL OPERATING EXPENDITURES	$884,521	$722,354	$580,553	$581,760	$596,705
DEBT SERVICE	$0	$0	$0	$0	$0
CAPITAL	$19,300	$0	$0	$0	$0
TOTAL BUDGET FOR ADMINISTRATION	**$903,821**	**$722,354**	**$580,553**	**$581,760**	**$596,705**





DEPARTMENT:	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. Continued open communication by updating and sharing folder of HR related forms.
2. Updated terminated personnel filing system.

PERFORMANCE MEASUREMENTS:

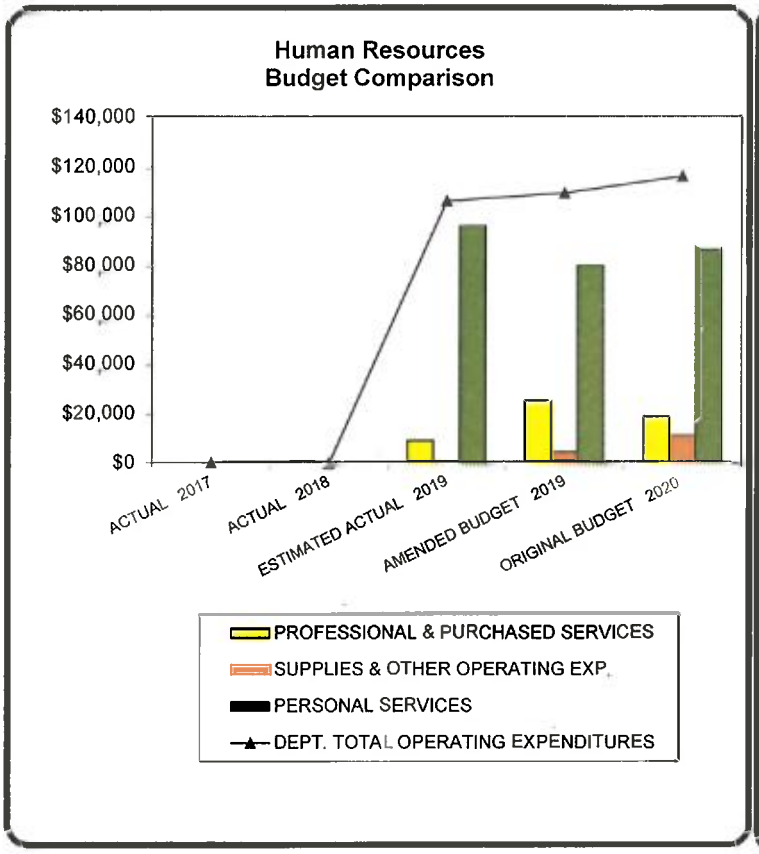
Description	2018	2019	2020 Target
New Hire Orientations - Perm. FT/PT	18/1	20/6	18/2
New Hire Orientations - Seasonal	45	47	48
Employee Terminations - Perm FT/PT	20/2	23/7	20/4
Employee Terminations - Seasonal	46	46	48
Number of Employee Meeting/Training	2	2	2

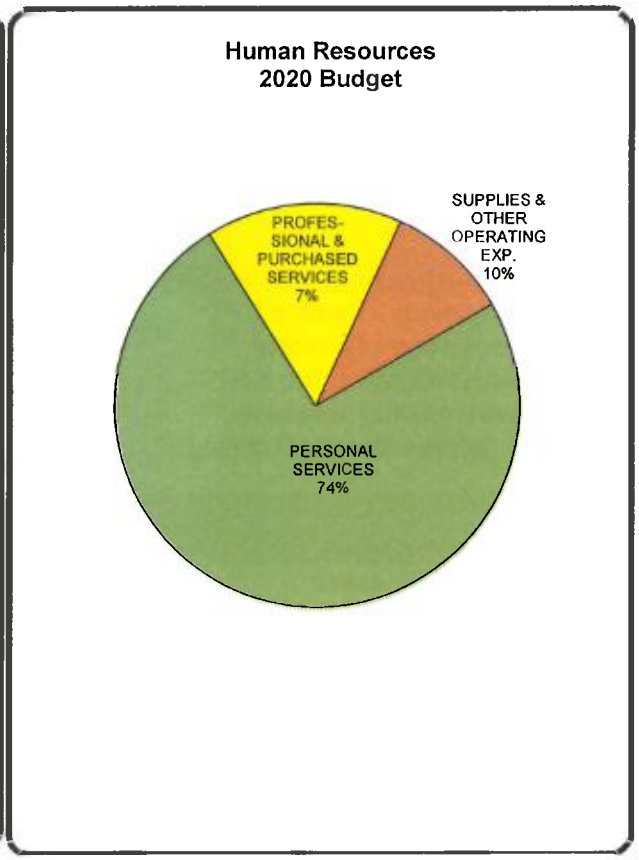
STAFFING/FTE's:

Position	2018	2019	2020
Human Resource Generalist	1.00	1.00	1.00
	1.00	1.00	1.00

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

ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
PERSONAL SERVICES	$0	$0	$96,609	$80,480	$86,960
PROFESSIONAL & PURCHASED SERVICES	$0	$47	$9,287	$24,850	$18,340
SUPPLIES & OTHER OPERATING EXP.	$0	$0	$882	$4,725	$11,500
DEPT. TOTAL OPERATING EXPENDITURES	$0	$47	$106,778	$110,055	$116,800
DEBT SERVICE	$0	$0	$0	$0	$0
CAPITAL	$0	$0	$0	$0	$0
TOTAL BUDGET FOR ADMINISTRATION	**$0**	**$47**	**$106,778**	**$110,055**	**$116,800**





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 involvement with Mass Warning system (Code RED). (Strategic 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. Improved radio infrastructure with placement of new antennas to utilize the city's network.
2. Installed new Motorola Radio console.

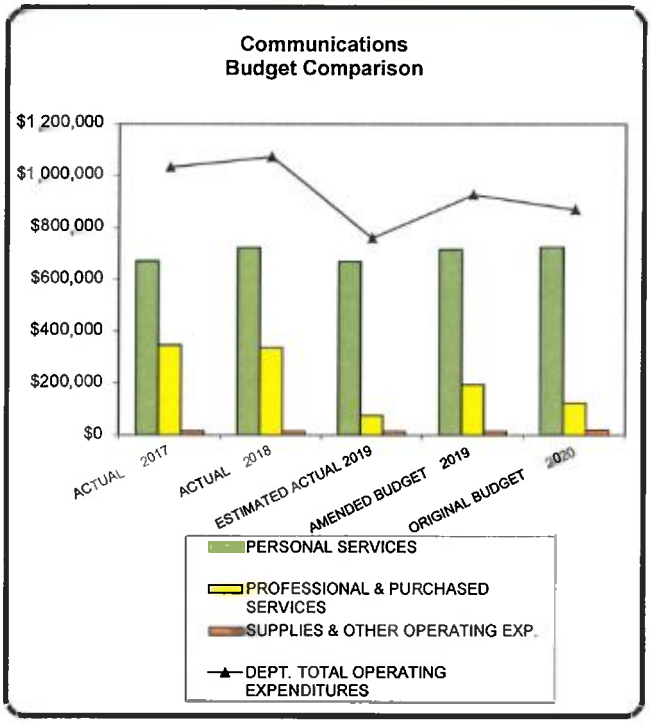
PERFORMANCE MEASUREMENTS:

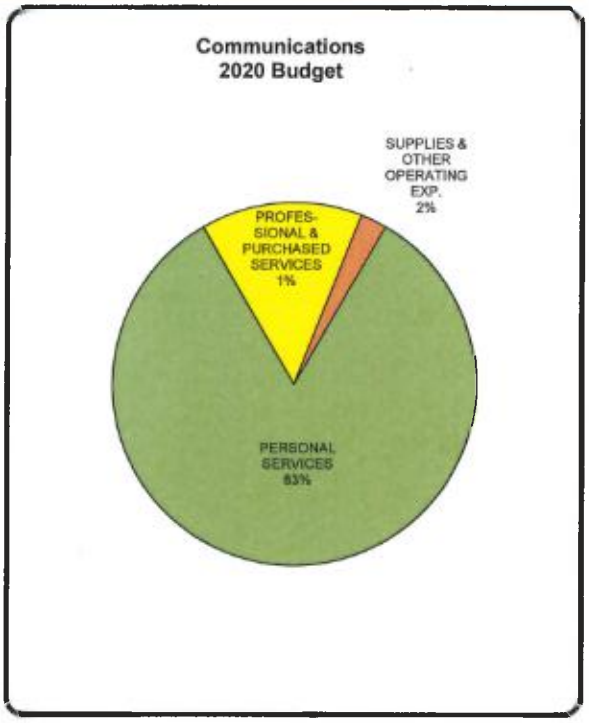
	2018	2019	2020 Target
Police			
Incident Reports	2,505	2,680	2,734
Citations Issued	254	312	318
No-Report	5,036	3,830	3,907
Unfounded	209	72	73
Written/Verbal Warning	2,213	2,727	2,781
Gone On Arrival	535	487	497
End Call	15,824	17,967	18,326
Total # Police	**26,576**	**28,075**	**28,636**
Fire			
Fires, Explosions	80	61	62
Rescue	208	215	219
Hazardous Conditions	96	110	112
Service Calls	51	43	44
Good Intent Calls	76	108	110
False Calls	148	116	118
Other	19	7	7
Total # Fire Calls	**678**	**660**	**672**
911			
911 Transfers	1,527	1,911	1,949
911 Open Lines	520	420	428
911 Hang ups	421	1,142	1,165
911 Calls Received	3,936	2,757	2,812
Total 911 Calls Handled	**7,659**	**6,110**	**7,221**
Total Calls Handled	**14,063**	**12,340**	**13,575**
Average City Cost Per Call	$61.58	$63.71	$64.10

DEPARTMENT:	COMMUNICATIONS
FUND: 001	DEPT NUMBER: 13

Position	STAFFING/FTE's 2018	2019	2020
Communication Director	1.00	1.00	1.00
Lead Dispatcher	1.00	1.00	1.00
Dispatcher II	4.00	4.00	4.00
Dispatch I	1.00	1.00	3.00
Dispatch Trainee	2.00	2.00	2.00
	9.00	9.00	11.00

ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
PERSONAL SERVICES	$670,931	$722,648	$669,870	$717,210	$724,470
PROFESSIONAL & PURCHASED SERVICES	$346,841	$336,255	$75,790	$195,640	$125,210
SUPPLIES & OTHER OPERATING EXP.	$15,655	$15,196	$14,788	$14,820	$20,440
DEPT. TOTAL OPERATING EXPENDITURES	$1,033,427	$1,074,099	$760,448	$927,670	$870,120
CAPITAL	$0	$0	$34,461	$0	$0
TOTAL BUDGET FOR COMMUNICATIONS	**$1,033,427**	**$1,074,099**	**$794,909**	**$927,670**	**$870,120**





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, provide 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 for 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. Maintain 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 activates 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 maintain POST certification. Additional hours of training also provided in other areas.
2. Purchased (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:

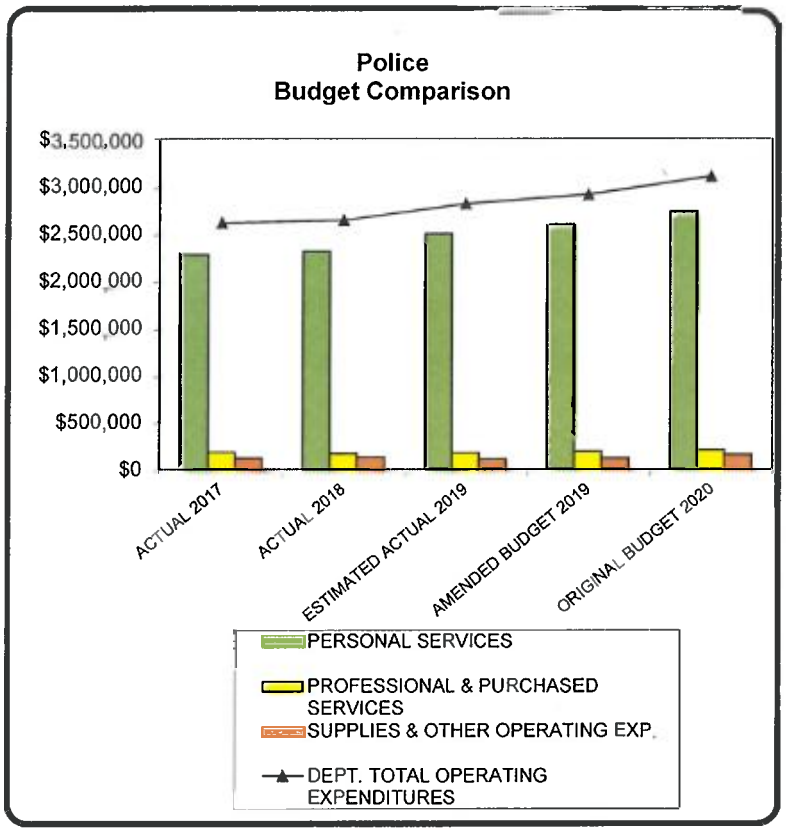
	2018	2019	2020 Target
Assault Related Crimes	88	90	105
Arson Related Crimes	-	-	1
Rape	2	3	1
Robbery	-	-	3
Burglary	18	15	25
Shoplifting	98	110	140
Larceny	338	400	450
Attempt Stealing	-	-	-
Possess/Receive Stolen Property	-	-	1
Stolen Vehicles	38	35	38
Recovered Vehicles	23	20	32
Vehicle Tampering	-	-	4
Domestic Violence Crimes	138	145	125
Other Criminal Offenses	1,092	1,200	1,230
Other Offenses	420	450	760
Traffic	8,375	9,000	6,825
Special Detail	15,475	16,000	15,500
Explorer Program Activities	5	8	10
School Resource	1,000	1,150	850
Dare	123	140	125
Total Calls	**27,233**	**28,766**	**26,225**
Total Reports Filed	**3,104**	**3,100**	**3,000**

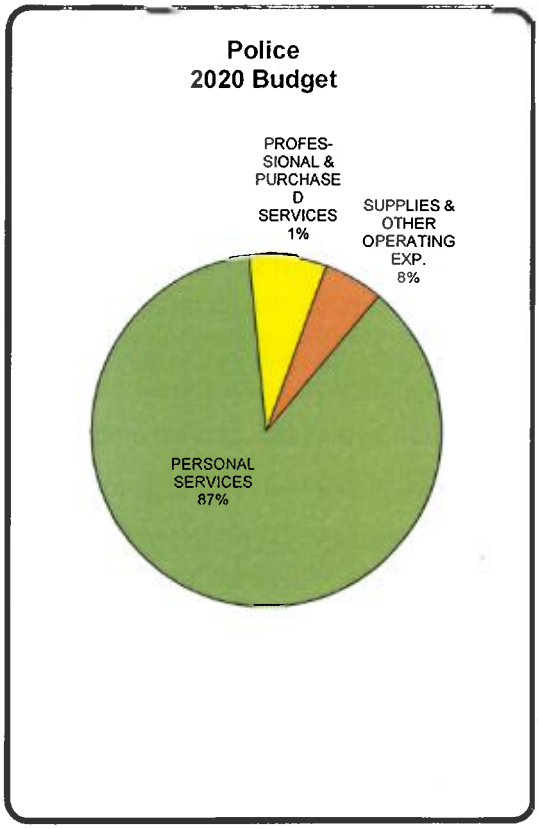
STAFFING/FTE's:

Position	2018	2019	2020
Police of Chief	1.00	1.00	1.00
Captain	1.00	1.00	1.00
Lieutenant	2.00	2.00	2.00
Sergeant	5.00	5.00	5.00
Police Detective	3.00	3.00	3.00
Patrol Officer II	12.00	9.00	9.00
Patrol Officer I	4.00	9.00	9.00
Office Supervisor	1.00	1.00	1.00
Secretary	2.00	2.00	2.00
	31.00	33.00	33.00

DEPARTMENT:	POLICE
FUND: 001	DEPT NUMBER: 14

ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
PERSONAL SERVICES	$2,296,065	$2,330,408	$2,518,310	$2,594,910	$2,730,210
PROFESSIONAL & PURCHASED SERVICES	$202,210	$185,560	$193,906	$207,790	$224,110
SUPPLIES & OTHER OPERATING EXP.	$135,780	$147,391	$126,448	$135,010	$173,510
DEPT. TOTAL OPERATING EXPENDITURES	$2,634,055	$2,663,359	$2,838,664	$2,937,710	$3,127,830
CAPITAL	$0	$13,146	$13,257	$13,310	$37,425
DEBT SERVICE	$0	$0	$0	$0	$0
TOTAL BUDGET FOR POLICE	$2,634,055	$2,676,505	$2,851,921	$2,951,020	$3,165,255





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. (Strategic Goal #3, Objective #3)
5. Continue to receive GFOA Budget and CAFR awards. (Strategic Goal #5, Objective #5)
6. Meet all debt service requirements and maintain high credit rating. (Strategic Goal #3, Objective #4)

PRIOR YEAR ACCOMPLISHMENTS:

1. Accounting policy and procedures manual is complete.
2. Received an unmodified opinion on the audited 2018 CAFR.
3. Met all debt service requirements and maintained high credit rating.
4. Received awards from GFOA for: Distinguished Budget Award (10 consecutive years) and the Certificate of Achievement for Excellence in Financial Reporting Award (10 consecutive years).

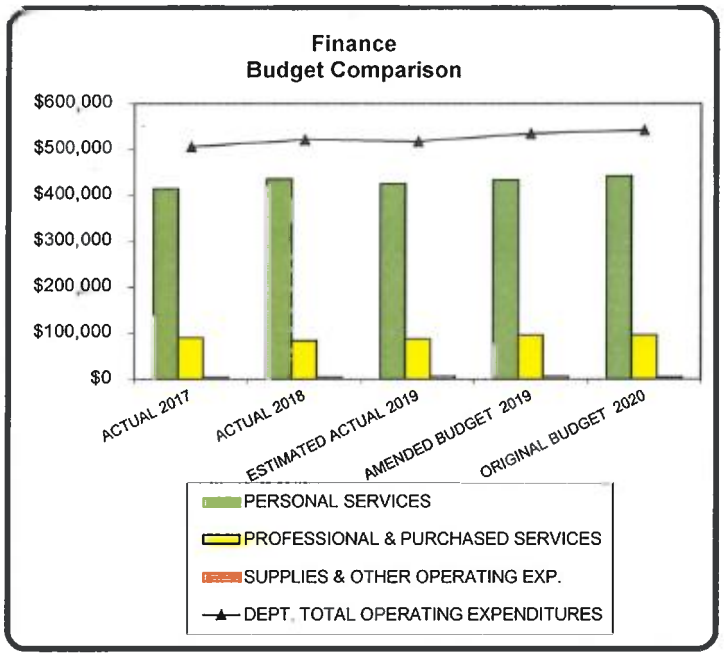
PERFORMANCE MEASUREMENTS

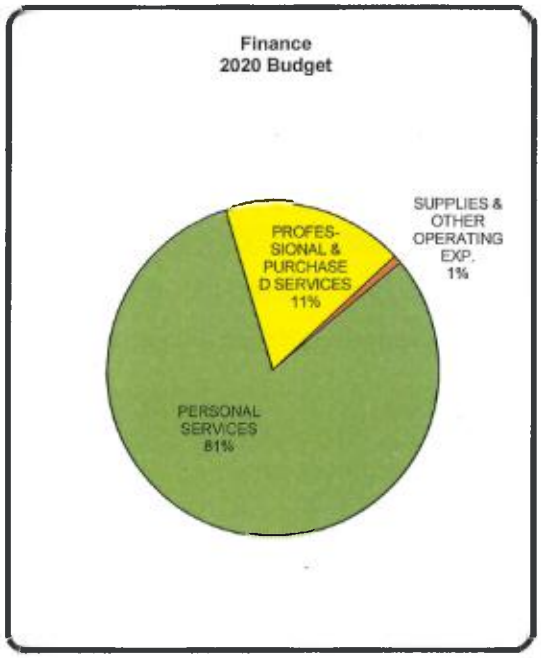
	2018	2019	2020 Target
Accounts Payable Processed	9,391	9,000	9,100
Average Processing Cost per A/P Invoice	$ 15.97	$ 17.22	$ 17.03
Accounts Receivable Processed	2,522	3,100	3,250
Average Processing Cost per A/R Invoice	$ 30.53	$ 25.48	$ 24.31
Business Licenses Issued	1,150	1,227	1,300
Average Staff Cost per License Issued	$ 21.74	$ 22.00	$ 20.77
Water Bills Issued	78,200	78,466	79,186
Average Cost to Issue Utility Bill	$ 2.88	$ 2.93	$ 2.90
Average Monthly Utility Bill	$ 62.00	$ 60.49	$ 62.00
Utility Receipt Entry Cost	$ 1.09	$ 1.12	$ 1.11
Tax Bills Assessed	13,916	13,954	14,000
Tax Collection Rates - RE & PP	94.30%	94.60%	95.00%
Bond Rating-Standard & Poor's	A+	A+	A+
Debt Service per Capita	$3,430	$3,390	$3,148
Customer Complaints	10	5	5

DEPARTMENT:	FINANCE
FUND: 001	DEPT NUMBER: 15

Position	STAFFING/FTE's: 2018	2019	2020
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 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
PERSONAL SERVICES	$413,363	$434,706	$425,364	$433,790	$441,720
PROFESSIONAL & PURCHASED SERVICES	$89,502	$82,573	$86,691	$95,100	$95,580
SUPPLIES & OTHER OPERATING EXP.	$2,515	$3,161	$5,109	$5,325	$4,450
DEPT. TOTAL OPERATING EXPENDITURES	$505,380	$520,440	$517,164	$534,215	$541,750
CAPITAL	$0	$0	$0	$0	$0
TOTAL BUDGET FOR FINANCE	$505,380	$520,440	$517,164	$534,215	$541,750





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. (Strategic 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. (Strategic Goal #8)
4. Create and implement a strategic marketing plan to attract a younger and skilled workforce. (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. (Strategic 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. Created The Washington Young Ambassadors and a marketing plan.

PERFORMANCE MEASUREMENTS:

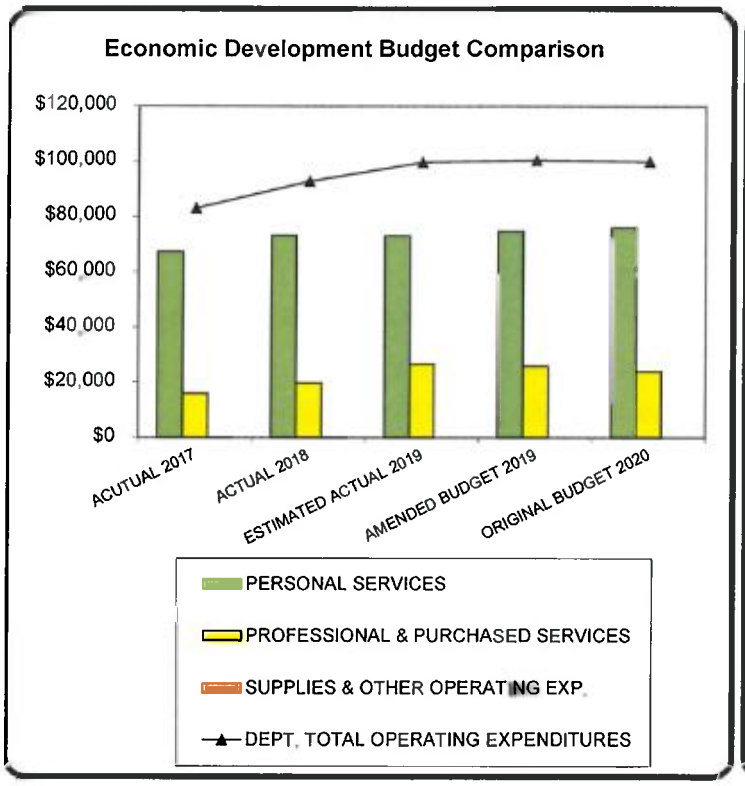
Description	2018	2019	2020 Target
New industries moved into City	1	2	3
New Businesses in the City	101	102	105
Business Prospects Assisted	15	18	18
Expansion of industries	3	2	3
Relocation of industries	2	1	1

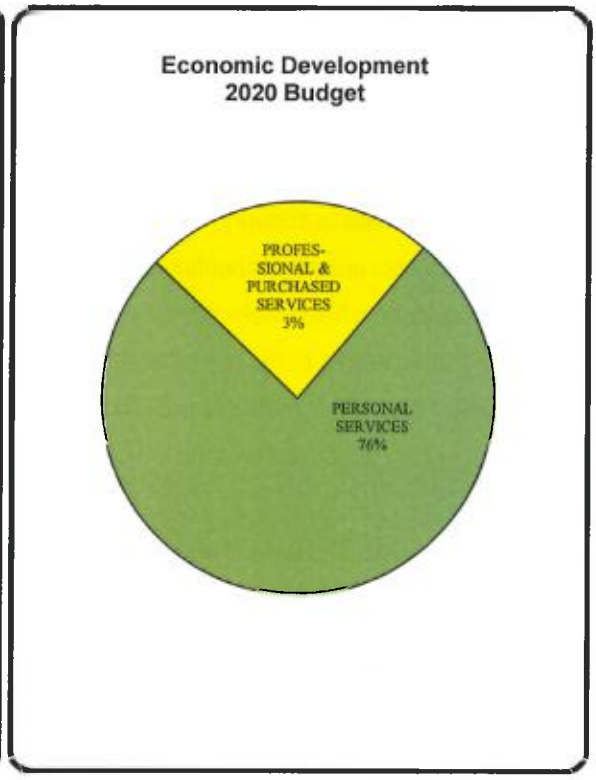
STAFFING/FTE's:

Position	2018	2019	2020
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 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
PERSONAL SERVICES	$67,255	$73,051	$73,020	$74,630	$76,030
PROFESSIONAL & PURCHASED SERVICES	$15,808	$19,784	$26,704	$25,840	$23,985
SUPPLIES & OTHER OPERATING EXP.	$42	$14	$0	$0	$0
DEPT. TOTAL OPERATING EXPENDITURES	$83,105	$92,849	$99,724	$100,470	$100,015
TOURISM	$0	$0	$126,335	$180,000	$180,000
PLANNING AND ZONING	$65,481	$20,776	$53,248	$42,180	$33,200
DEBT SERVICE	$10,625	$9,377	$8,684	$9,500	$9,500
TOTAL BUDGET FOR ECONOMIC DEVELOPMENT	$159,211	$123,002	$287,991	$332,150	$322,715





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. (Strategic Goal #5)
4. Minimize sanitary sewer system inflow and infiltration. (Strategic 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. (Strategic 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. (Strategic Goal #5, Objective #2)
11. Review and evaluate performance measurements annually. (Strategic Goal #5, Objective #5)

PRIOR YEAR ACCOMPLISHMENTS:

1. Managed various transportation improvements, including: Bieker/Steutermann Improvement Project Reconstruction of portion of Oak Street. Sidewalk construction along West Main Street.
2. Complete new cell of the landfill.
3. Continued the residential occupancy inspection program.
4. Starting commercial occupancy program.
5. Expanded upon our Stormwater MS4 program.

PERFORMANCE MEASUREMENTS:

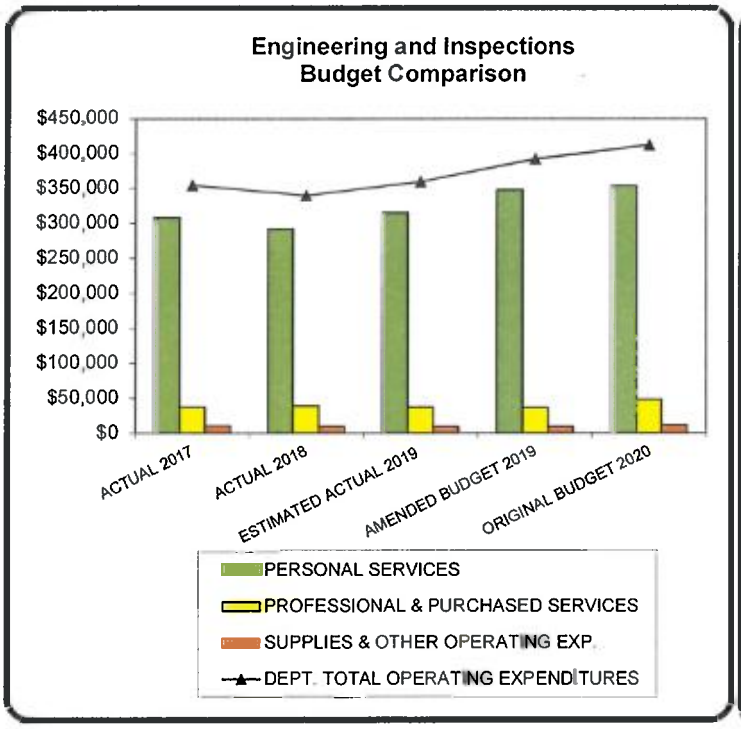
Description	2018	2019	2020 Target
Permits Issued	1,450	1,180	1,400
Average City Cost to Issue Permits	$ 26.72	$ 32.84	$ 27.68
Street Improvements	1.7 m	866,000	2 m
# of project overruns	2	1	0
Amount of project overruns	$ 15,000	$ 40,300	0
# of Change Orders	2	3	0
# Building Inspections Performed	3,150	2,432	2,500
Average City Cost to Perform Inspection	$ 12.30	$ 15.93	$ 15.50
# of total projects	4	2	1

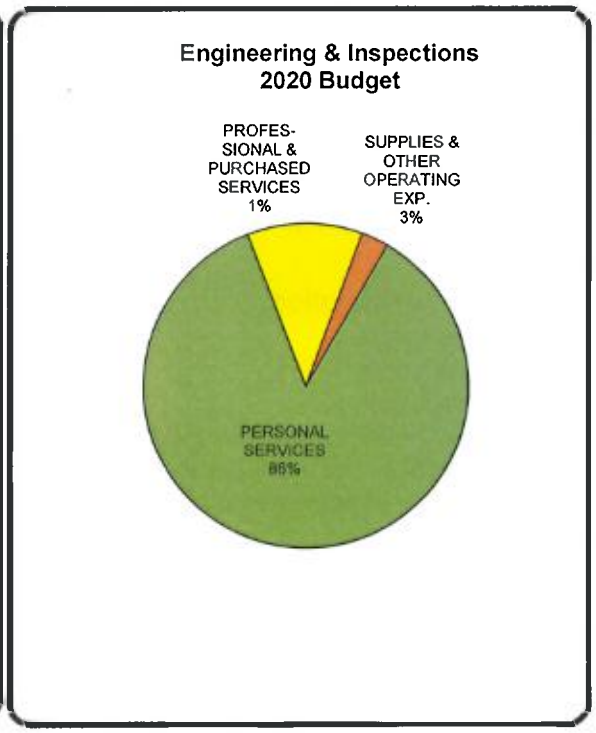
DEPARTMENT:	ENGINEERING AND INSPECTIONS
FUND: 001	DEPT NUMBER: 17

STAFFING/FTE's:

Position	2018	2019	2020
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 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
PERSONAL SERVICES	$308,338	$292,382	$315,105	$347,840	$353,540
PROFESSIONAL & PURCHASED SERVICES	$36,741	$38,399	$36,353	$35,740	$47,350
SUPPLIES & OTHER OPERATING EXP.	$9,846	$9,209	$8,593	$8,685	$11,285
DEPT. TOTAL OPERATING EXPENDITURES	$354,925	$339,990	$360,051	$392,265	$412,175
CAPITAL	$0	$0	$0	$0	$0
DEBT SERVICE	$0	$0	$0	$0	$0
TOTAL BUDGET FOR PLANNING AND ENGINEERING SERVICES	$354,925	$339,990	$360,051	$392,265	$412,175





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, sidewalks, and 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 by vacuuming 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 drivability 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, sidewalk repairs.
2. Storm water line repair (Whispering Oaks, Ron Ave. Meadowlark), 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:

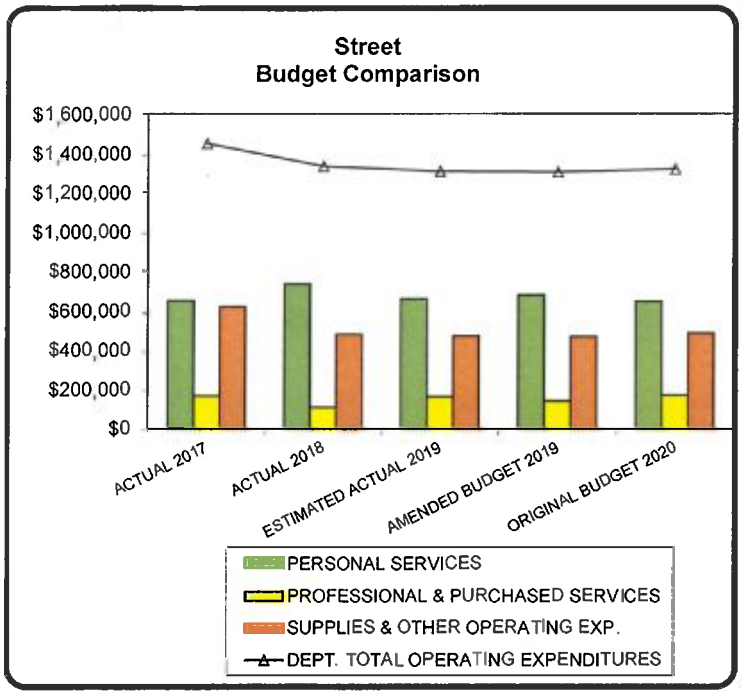
Description	2018	2019	2020 Target
Number of miles swept	400	400	400
Number of times swept	4	4	4
Number of snow events	12	12	12
Average number of hours for snow event	12	12	12
Average hourly wage + benefits street staff	$21	$22	$23
Estimated staff cost of snow event (8 workers)	$2,016	$2,112	$2,208

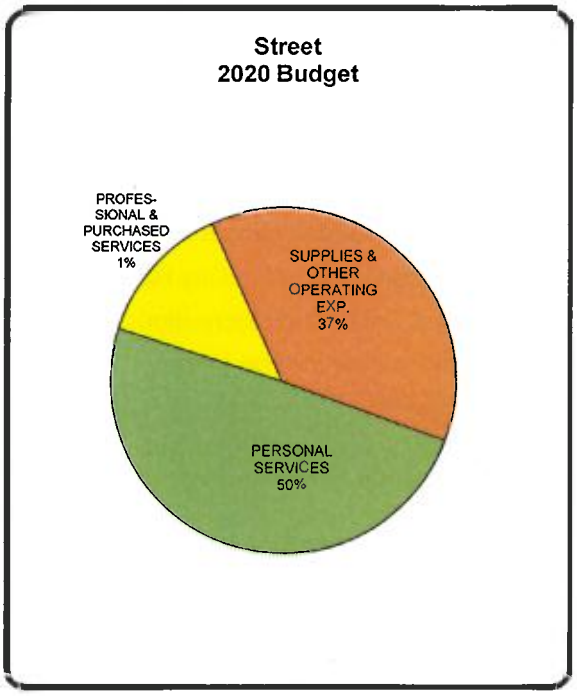
STAFFING/FTE's:

Position	2018	2019	2020 Target
Street Superintendent	1.00	1.00	1.00
Foreman	1.00	1.00	1.00
Maintenance Worker III	2.00	4.00	3.00
Maintenance Worker II	1.00	0.00	0.00
Mechanic	0.00	1.00	1.00
Secretary	1.00	1.00	1.00
Maintenance Worker I	8.00	6.00	6.00
	14.00	14.00	13.00

DEPARTMENT:	STREET
FUND: 001	DEPT NUMBER: 18

ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
PERSONAL SERVICES	$659,742	$743,391	$668,263	$689,320	$657,890
PROFESSIONAL & PURCHASED SERVICES	$174,908	$114,939	$170,760	$149,690	$177,610
SUPPLIES & OTHER OPERATING EXP.	$628,117	$488,222	$480,800	$477,800	$495,350
DEPT. TOTAL OPERATING EXPENDITURES	$1,462,767	$1,346,552	$1,319,823	$1,316,810	$1,330,850
CAPITAL	$0	$60,000	$0	$0	$0
DEBT SERVICE	$0	$0	$0	$0	$0
TOTAL BUDGET FOR STREET	$1,462,767	$1,406,552	$1,319,823	$1,316,810	$1,330,850





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, safe and attractive environment for the general public and City employees to function.

GOALS:

1. Properly maintain City buildings under the 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 #1)

OBJECTIVES:

1. Provide safe, healthy and inspiring work environment. (Strategic 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,in an 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 costs 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 efficiency.
2. Improved landscaping and attractiveness of facilities.
3. Replaced windows in City Hall with new energy efficient windows.
4. Moved Parks and Recreation Administration office into lower level of City Hall.
5. Installed new roof on Library.

PERFORMANCE MEASUREMENTS:

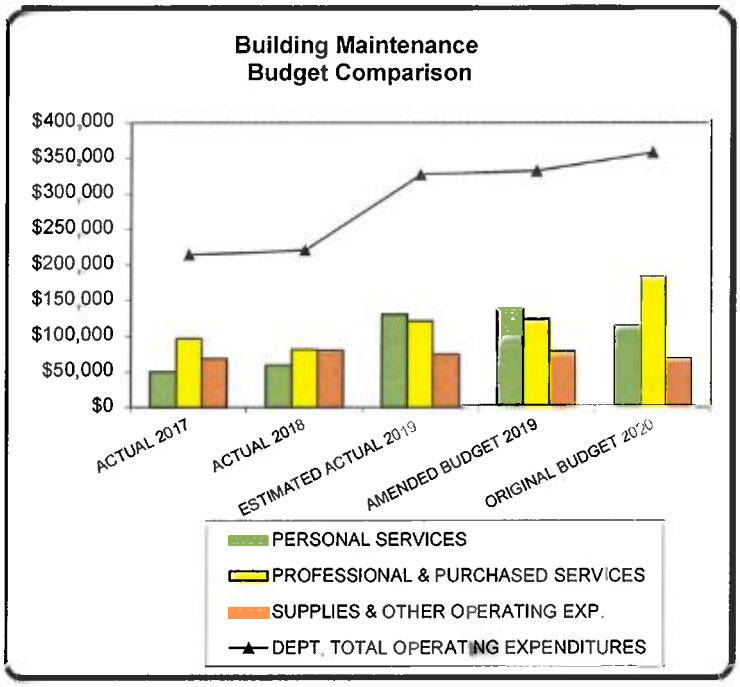
Description	2018	2019	2020 Target
HVAC System Maintenance	4	4	4
Pest Control	4	4	4
Elevator Inspection	2	2	2

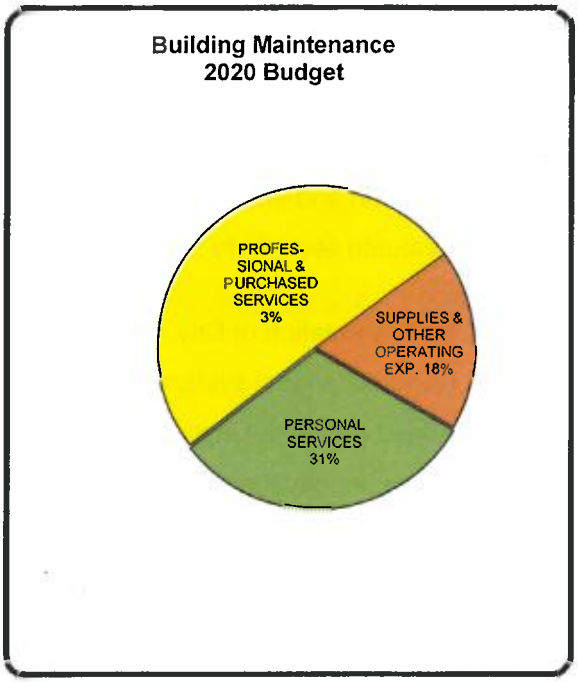
STAFFING/FTE's:

Position	2018	2019	2020
Building Maintenance Supervisor	1.00	1.00	1.00
Maintenance Worker I	2.00	2.00	1.00
	3.00	3.00	2.00

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

ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
PERSONAL SERVICES	$49,770	$59,481	$130,842	$134,950	$111,640
PROFESSIONAL & PURCHASED SERVICES	$96,326	$81,362	$121,572	$120,790	$180,600
SUPPLIES & OTHER OPERATING EXP.	$68,161	$79,695	$74,464	$76,525	$65,660
DEPT. TOTAL OPERATING EXPENDITURES	$214,257	$220,538	$326,878	$332,265	$357,900
CAPITAL	$0	$0	$0	$0	$0
TOTAL BUDGET FOR BUILDING & MAINTENANCE	$214,257	$220,538	$326,878	$332,265	$357,900





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, multimedia, voice, and web based applications and services as needed. (Strategic Goal #2)
2. Promote and facilitate 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. Replaced virtual system with all new computers.
3. Added additional layers of spam filtering and antivirus protection.
4. Replaced old antiquated copiers.
5. Updated all City printers.

PERFORMANCE MEASUREMENTS:

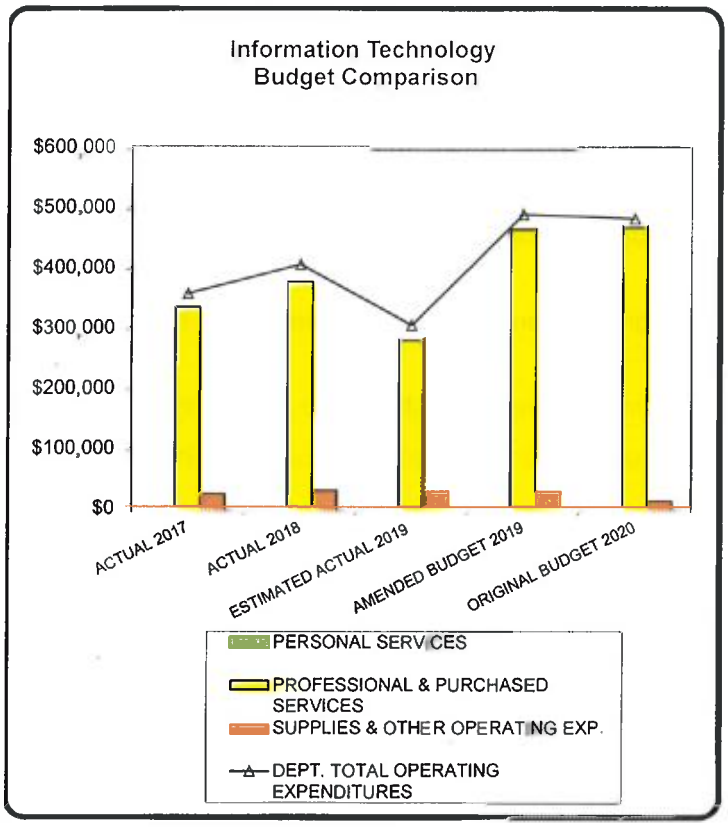
	2018	2019	2020 Target
# of End Users	225	225	225
Total	**225**	**225**	**225**

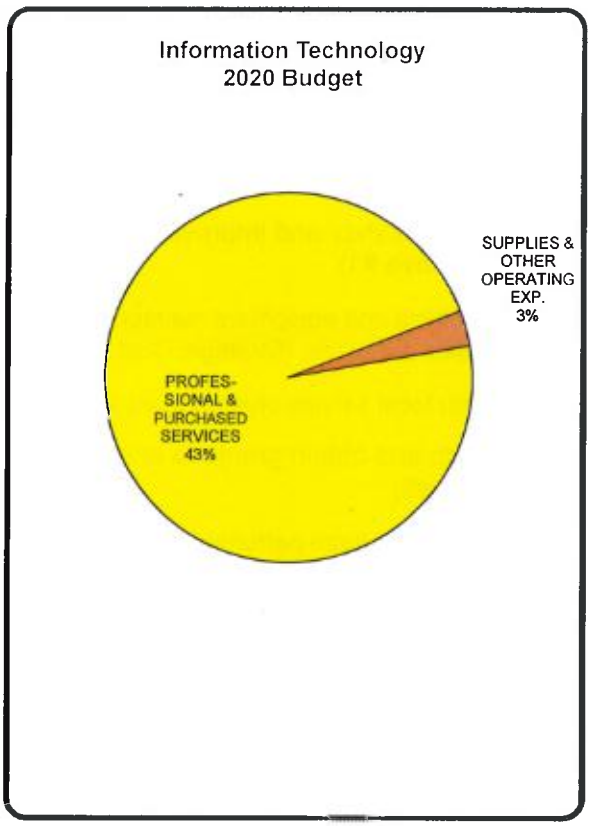
STAFFING/FTE's:

Position	2018	2019	2020
Information Technology Specialist	1.00	0.00	0.00
	1.00	0.00	0.00

DEPARTMENT:	IINFORMATION TECHNOLOGY
FUND: 001	DEPT NUMBER: 20

ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
PERSONAL SERVICES	$0	$0	$0	$0	$0
PROFESSIONAL & PURCHASED SERVICES	$334,023	$376,287	$282,139	$466,930	$470,200
SUPPLIES & OTHER OPERATING EXP.	$26,532	$32,769	$25,748	$25,550	$15,050
DEPT. TOTAL OPERATING EXPENDITURES	$360,555	$409,056	$307,887	$492,480	$485,250
CAPITAL	$0	$0	$0	$0	$0
TOTAL BUDGET FOR I.T.	$360,555	$409,056	$307,887	$492,480	$485,250





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". (Strategic 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 Park and Recreation Agencies. (Strategic Goal #5)
5. Create and implement various Park and Recreation Policies and Procedures. (Strategic #4)

OBJECTIVES:

1. Continue to maintain parks and facilities 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,
3. Emphasize safety and improving safe work procedures through training and safety videos. (Strategic Goal #2, Objective #1)
4. Lower vehicle and equipment maintenance costs through replacement program for equipment that has lapsed it's current useful life. (Strategic Goal #1, Objective #1)
5. Work with local service organizations 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)
9. Develop Recreation Programming, Communication and Marketing Plans.

PRIOR YEAR ACCOMPLISHMENTS:

1. Place art sculptures around town for public viewing.
2. Replaced the majority of City owned roofs due to prior storm damage.
3. Revised Facility and Athletic Field Fees.
4. Removed flood debris twice.
5. Installed new fence around Fairgrounds Amphitheater.
6. Received Growth Award for the 6 year and Tree City USA Designation for the 14th year.
7. Participated in America In Bloom program for the 9th year.
8. Revised the Parks and recreation pages on the City website.

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

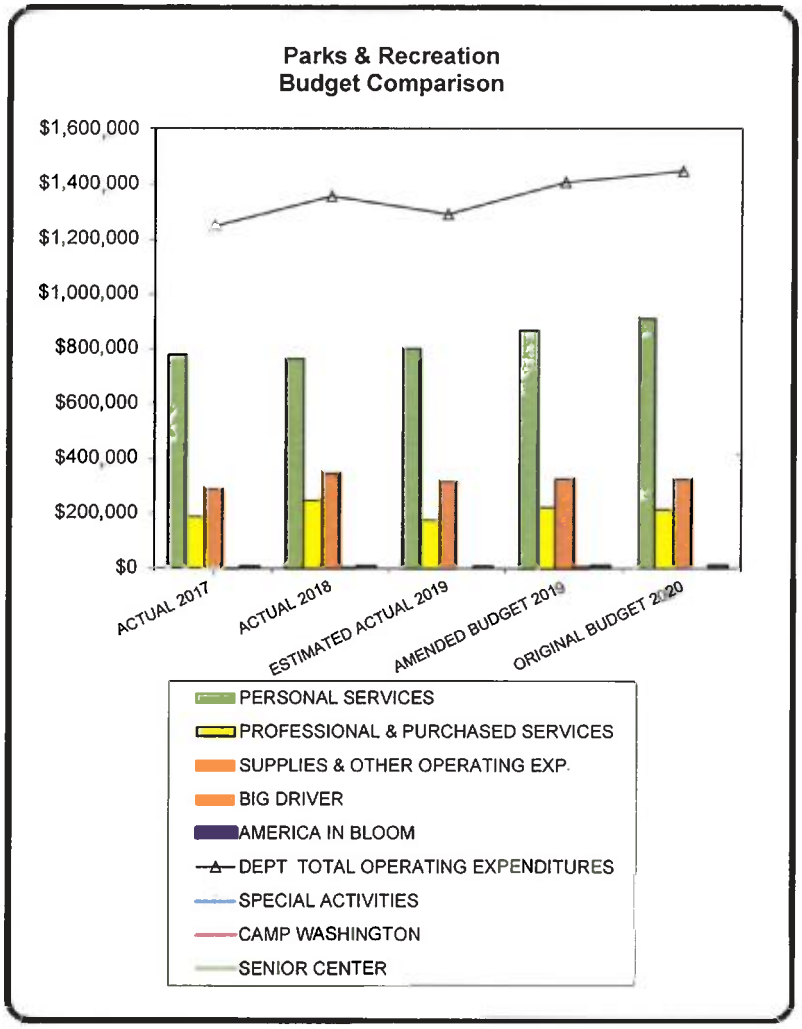
PERFORMANCE MEASUREMENTS:

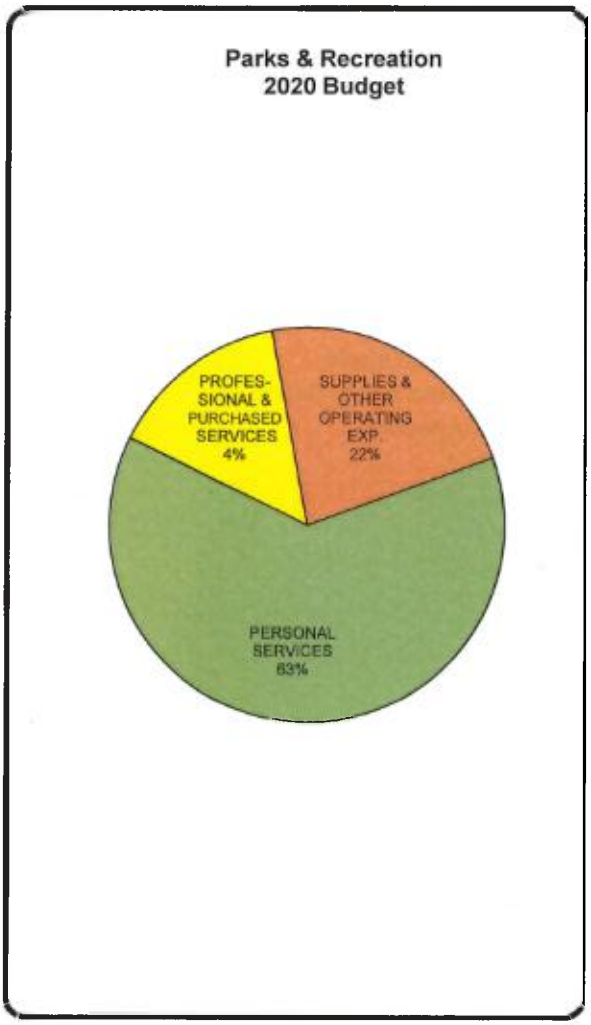
Description	2018	2019	2020 Target
Park Facilities	16	16	16
Playgrounds	7	7	7
Athletic fields	17	17	17
Tennis Courts	6	6	6
Skate Parks	1	1	1
Disc Golf Course	0	1	1
Dog Park	1	1	1
Pavilions	12	12	12
Acres maintained	550	550	550
Miles of trails	10.85	10.85	10.85
Square Ft. of planting beds maintained	262,000	262,000	262,000
Number of trees planted	89	150	150
Number of trees pruned	359	537	325
Number of trees removed	36	48	40
Number of Camp Participants	120	90	90
Number of Programs Issued	125	50	50

STAFFING/FTE's:

Position	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
Lead Counselor	1.00	1.00	1.00
Assistant Lead Counselor	1.00	1.00	1.00
Counselors	12.00	13.00	13.00
	26.50	27.50	27.50

DEPARTMENT:	PARKS & RECREATION				
FUND: 001	DEPT NUMBER: 21				
ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
PERSONAL SERVICES	$772,209	$765,644	$801,556	$863,570	$912,300
PROFESSIONAL & PURCHASED SERVICES	$188,692	$248,827	$175,783	$222,135	$214,945
SUPPLIES & OTHER OPERATING EXP.	$289,947	$345,255	$316,047	$325,635	$325,015
DEPT. TOTAL OPERATING EXPENDITURES	$1,250,848	$1,359,726	$1,293,386	$1,411,340	$1,452,260
SPECIAL ACTIVITES	$12,358	$12,996	$14,000	$15,050	$14,270
CAMP WASHINGTON	$40,829	$28,597	$42,383	$41,585	$41,165
AMERICA IN BLOOM	$4,951	$5,241	$4,814	$8,510	$9,150
BIG DRIVER	$2,020	$3,535	$0	$8,500	$0
SENIOR CENTER	$6,000	$3,785	$51,970	$60,615	$60,615
CAPITAL	$126,968	$190,702	$250,290	$423,000	$62,800
TOTAL BUDGET FOR PARKS DEPT.	$1,443,974	$1,604,582	$1,656,843	$1,968,600	$1,640,260





DEPARTMENT:	AQUATIC CENTER
FUND: 001	DEPT NUMBER: 22

PURPOSE:

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

GOALS:

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

PRIOR YEAR ACCOMPLISHMENTS:

1. Re-opened pool concession stand.
2. Added portable restroom in leisure pool area.

PERFORMANCE MEASUREMENTS:

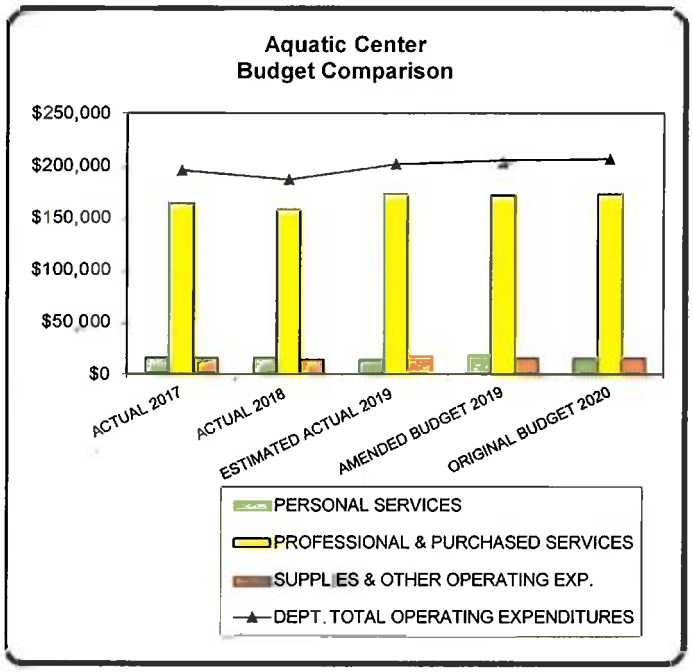
Description	2018	2019	2020 Target
Pool passes issued	179	200	220
Average monthly attendance	5,000	5,000	5,500

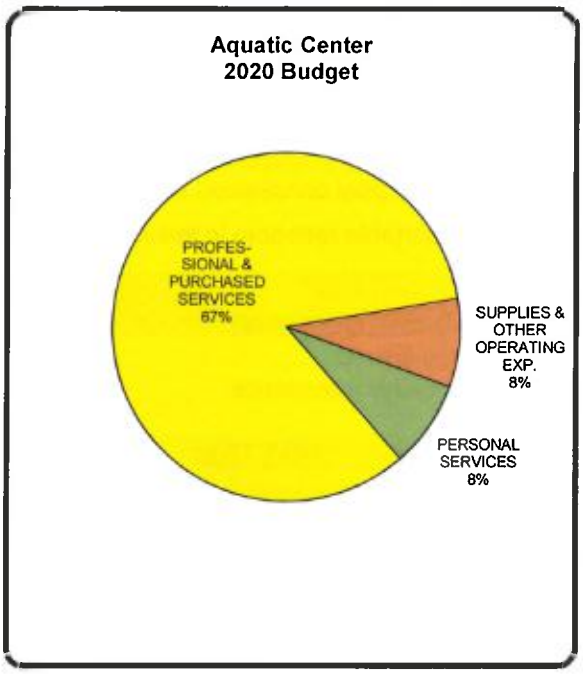
STAFFING/FTE's:

Position	2018	2019	2020
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 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
PERSONAL SERVICES	$15,759	$16,025	$14,470	$16,600	$16,600
PROFESSIONAL & PURCHASED SERVICES	$163,939	$156,758	$171,544	$171,300	$172,640
SUPPLIES & OTHER OPERATING EXP.	$15,590	$13,668	$15,191	$16,880	$16,880
DEPT. TOTAL OPERATING EXPENDITURES	$195,288	$186,451	$201,205	$204,780	$206,120
CAPITAL	$0	$0	$6,150	$26,330	$15,000
TOTAL BUDGET FOR AQUATIC CENTER	$195,288	$186,451	$207,355	$231,110	$221,120





DEPARTMENT:	EMERGENCY MANAGEMENT
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 government and the community to reduce the risk of injury, property loss and environmental concerns. We seek to protect our community by coordinating and integrating 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)
7. Work to reduce accidents and injuries through safety polices, worksite visit, safety messages and best practices. (Strategic Goal #2, Objective #2)

PRIOR YEAR ACCOMPLISHMENTS:

1. Deliver NIMS classes to bring staff into federal compliance.
2. Increase city work site visits and deliver safe work practice message.
3. Monitor health agency annual plans and participate in preparation exercises.

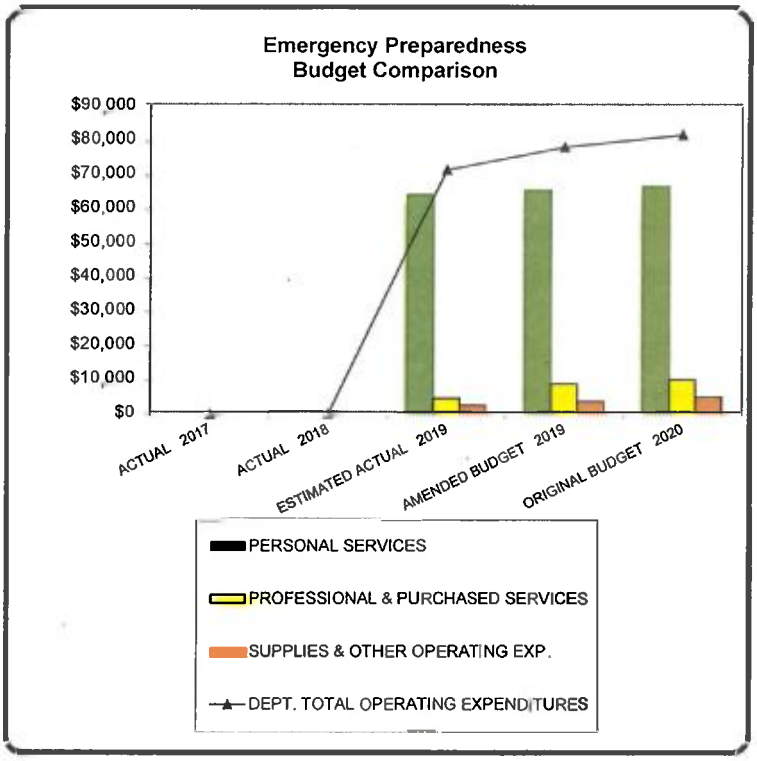
PERFORMANCE MEASUREMENTS:

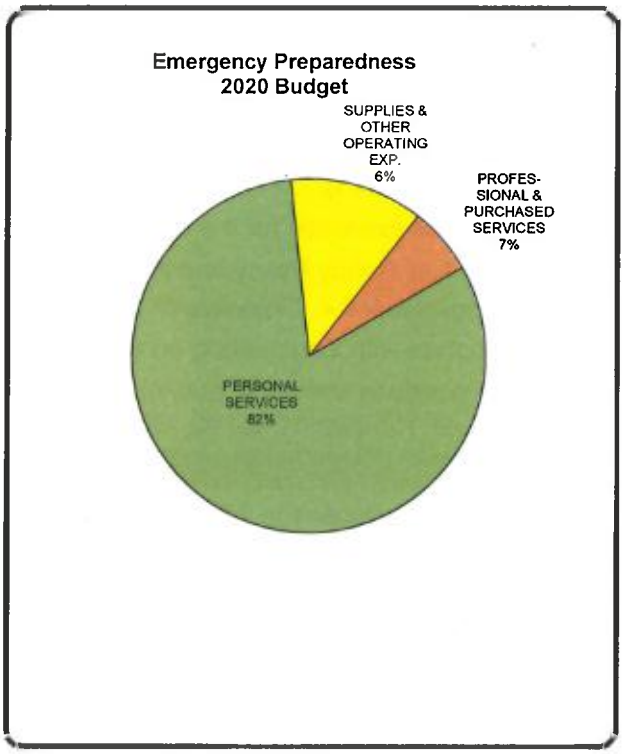
Description	2018	2019	2020 Target
CPR classes delivered	9	5	5
NIMS classes delivered	7	1	2
EM Exercises	7	5	5
Cooling Center Activations	2	1	1
Heating Center Activations	1	2	1
Community outreach presentations	2	2	2
MEM safety rebate points	10/14	12/14	14/14

STAFFING/FTE's:

Position	2018	2019	2020
Emergency Preparedness Director	0.50	1.00	1.00
	0.50	1.00	1.00

DEPARTMENT:			EMERGENCY MANAGEMENT		
FUND: 001				DEPT NUMBER: 25	
ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
PERSONAL SERVICES	$0	$0	$64,485	$65,700	$66,870
PROFESSIONAL & PURCHASED SERVICES	$0	$91	$4,559	$8,825	$10,025
SUPPLIES & OTHER OPERATING EXP.	$0	$0	$2,616	$3,785	$5,030
DEPT. TOTAL OPERATING EXPENDITURES	$0	$91	$71,660	$78,310	$81,925
DEBT SERVICE	$0	$0	$0	$0	$0
CAPITAL	$0	$0	$0	$0	$0
TOTAL BUDGET FOR EMERGENCY PREPAREDNESS	**$0**	**$91**	**$71,660**	**$78,310**	**$81,925**





DEPARTMENT:	AIRPORT
FUND: 001	DEPT NUMBER: 26

PURPOSE:

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

GOALS:

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

PERFORMANCE MEASUREMENTS:

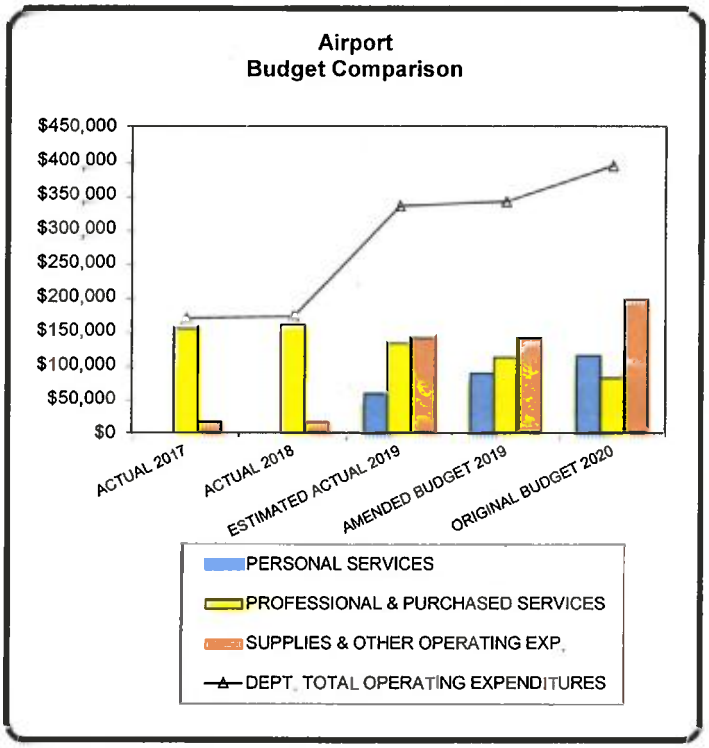
Description	2018	2019	2020 Target
Airplane hangars rented	36	36	36
Hangar Occupancy %	100	100	100
Average monthly flights-large aircraft only	25	25	25
Average monthly gas sales (gallons)	2,600	2,800	3,000

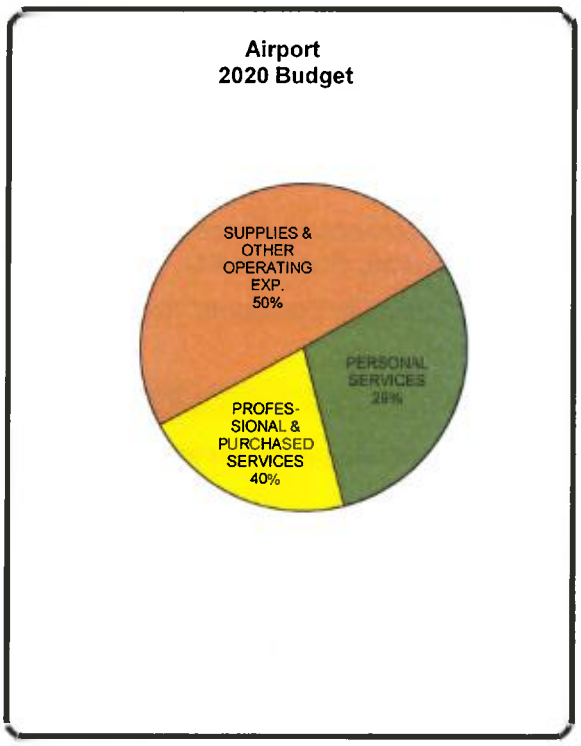
STAFFING/FTE's:

Description	2018	2019	2020
Airport Manager	0.00	1.00	1.00
Grounds Maintenance	0.00	1.00	1.00

DEPARTMENT:	AIRPORT
FUND: 001	DEPT NUMBER: 26

ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
PERSONAL SERVICES	$0	$0	$60,407	$91,000	$116,120
PROFESSIONAL & PURCHASED SERVICES	$155,887	$158,448	$134,493	$113,810	$84,100
SUPPLIES & OTHER OPERATING EXP.	$15,413	$16,350	$142,399	$138,700	$196,300
DEPT. TOTAL OPERATING EXPENDITURES	$171,300	$174,798	$337,299	$343,510	$396,520
CAPITAL	$0	$0	$59,000	$59,000	$0
TOTAL BUDGET FOR AIRPORT	$171,300	$174,798	$396,299	$402,510	$396,520



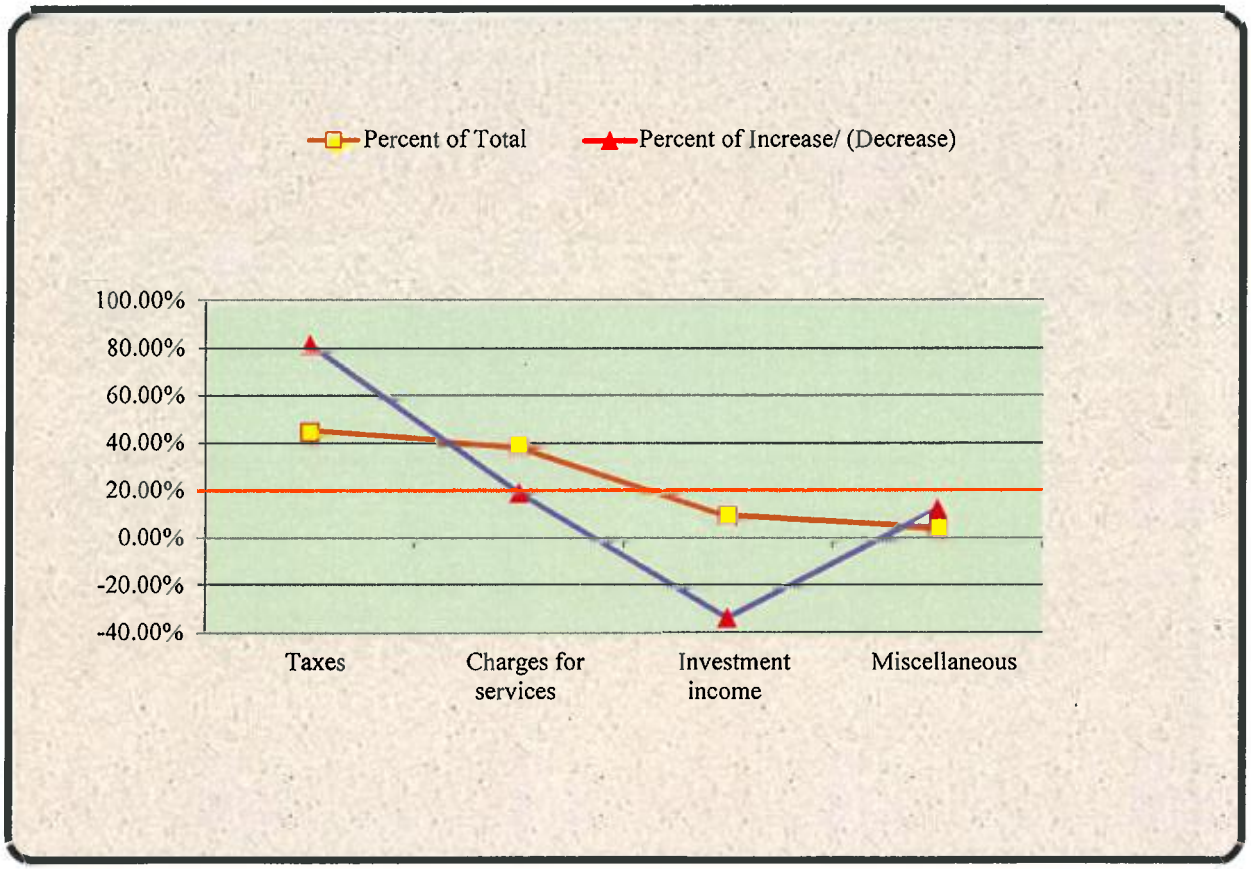


SPECIAL REVENUE FUNDS-COMBINED

CITY OF WASHINGTON, MISSOURI
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

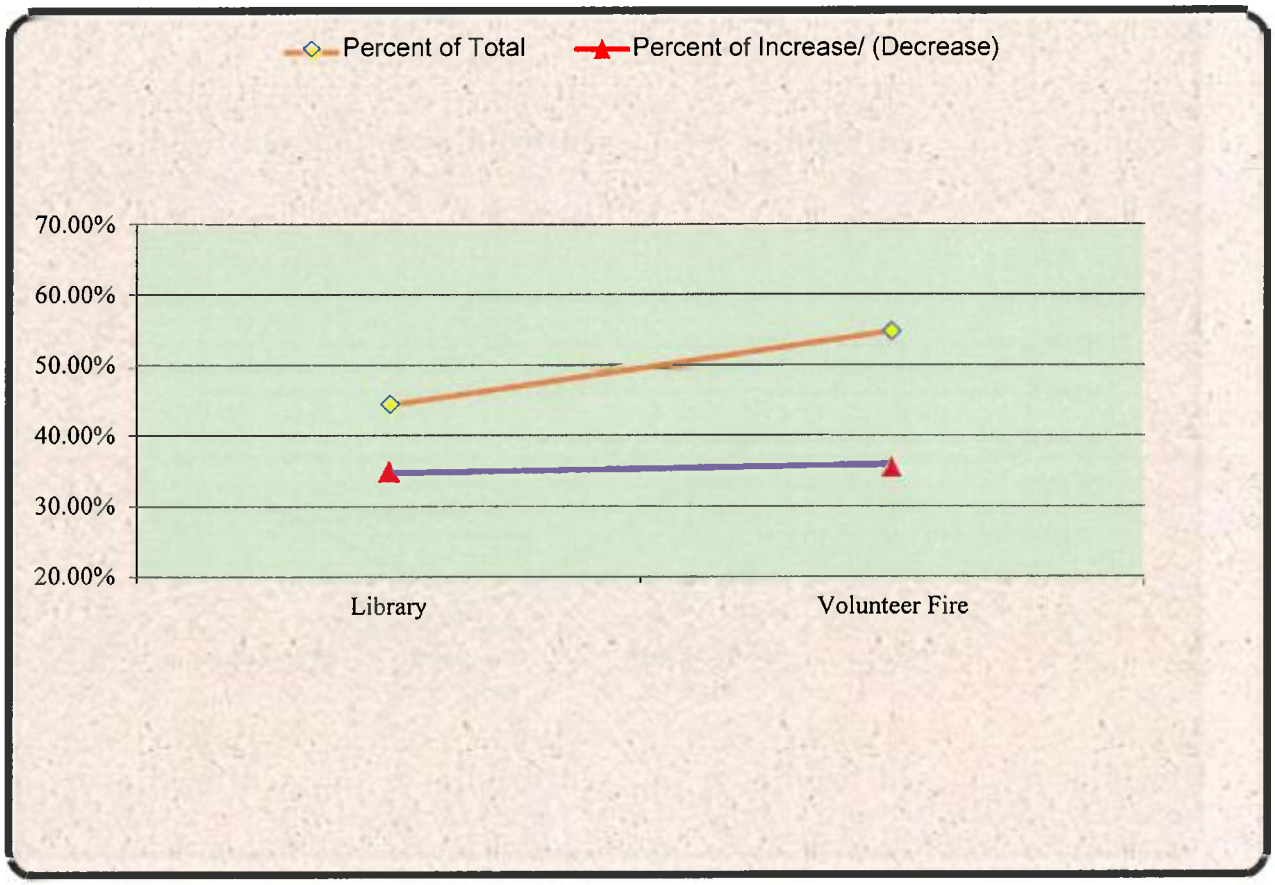
	Library	Volunteer Fire	2020 Projected Budget	2019 Final Budget	2019 Estimated Actual
REVENUES					
Taxes	$ 300,480	$ -	**$ 300,480**	$ 165,790	$ 163,698
Intergovernmental	6,000	-	**6,000**	4,800	5,716
Charges for services	82,700	174,000	**256,700**	208,700	218,111
Fines	2,500	-	**2,500**	2,500	3,044
Investment income	40,000	26,000	**66,000**	21,000	79,532
Rents	-	8,610	**8,610**	8,210	8,947
Donations	15,000	-	**15,000**	20,000	9,745
TOTAL REVENUES	446,680	208,610	**655,290**	431,000	488,793
EXPENDITURES					
Personal services	374,810	243,430	**618,240**	593,140	541,711
Operation & maintenance	359,180	631,845	**991,025**	786,540	619,740
Capital outlay	-	31,000	**31,000**	48,650	29,665
TOTAL EXPENDITURES	733,990	906,275	**1,640,265**	1,428,330	1,191,116
REVENUES OVER (UNDER) EXPENDITURES	(287,310)	(697,665)	**(984,975)**	(997,330)	(702,323)
OTHER FINANCING SOURCES (USES)					
Transfer in - Tax subsidy	-	682,490	**682,490**	651,720	684,241
Transfers in	300,000	-	**300,000**	325,000	325,000
TOTAL OTHER FINANCING SOURCES (USES)	300,000	682,490	**982,490**	976,720	1,009,241
NET CHANGE IN FUND BLANCE	12,690	(15,175)	**(2,485)**	$ (20,610)	$ 306,918
ESTIMATED FUND BALANCES, OCTOBER 1	107,670	1,464,650	**1,572,320**		
Less: Funding Requirements					
15% Fund Balance, commited for operations	(110,100)	(131,300)	**(241,400)**		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2020	$ 10,260	$ 1,318,175	**$ 1,328,435**		

City of Washington
Special Revenue Funds
Revenues & Other Sources



Revenue	Original Budget 2020	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2019
Taxes	$300,480	45.85%	$136,782	82.73%	$163,698
Charges for services	256,700	39.17%	38,589	20.00%	218,111
Investment income	66,000	10.07%	(13,532)	-32.80%	79,532
Miscellaneous	32,110	4.90%	4,658	13.15%	27,452
Total Revenues	$655,290	100.00%	$39,329	-6.30%	$488,793
Other Financing Sources	$982,490		(26,751)	-2.65%	$1,009,241

City of Washington
Special Revenue Funds
Expenditures by Fund



Expenditures	Original Budget 2020	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2019
Library	$733,990	44.75%	$ 189,820	34.88%	$ 544,170
Volunteer Fire	906,275	55.25%	231,950	35.85%	646,946
Total Expenditures	$1,640,265	100.00%	$ 439,325	70.74%	$ 1,191,116

Other Financing Uses $ -

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. Weed on a yearly basis to keep materials updated. (Strategic Goal #9)
2. Provide stronger customer service for our e-platforms. (Strategic Goal #9)
3. Increase spending on audio, DVD, CD's and video games. (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. Evaluate and expand programming for all ages. (Strategic Goal #9)
2. Maintain and increase computer/tech programming for our community. (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. Develop a way to 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. Expand services and collection to meet our community's needs. (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 2019 Summer Reading Program.
2. US Citizenship 101 has 4 individuals obtain citizenship.
3. Serviced over 1200 residents in the 2019 Summer Reading Program.
4. Started circulating Telescopes for the public.
5. Hosted our first Summer Reading Kickoff event with around 350 People in attendance.

PERFORMANCE MEASUREMENTS:

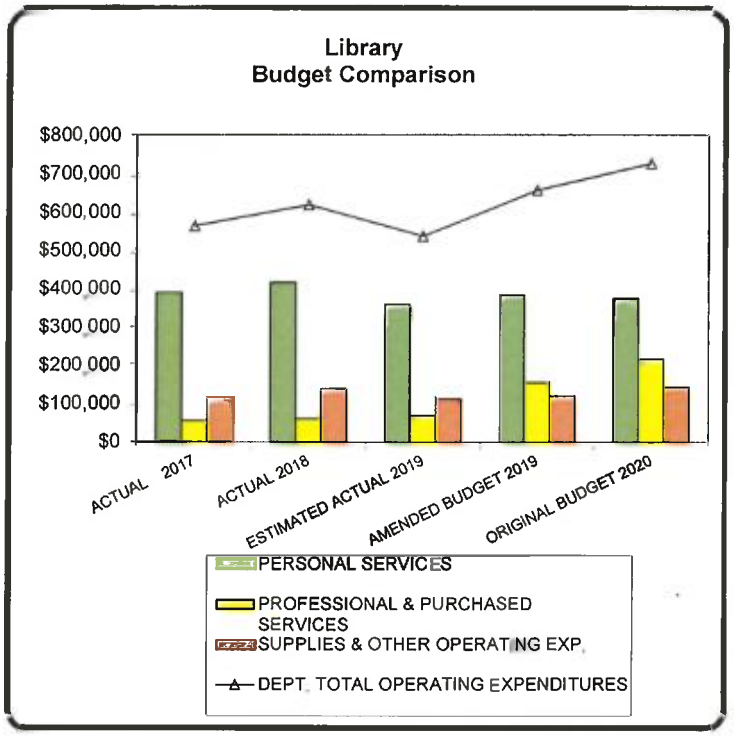
Description	2018	2019	2020 Target
Check outs	136,731	100,493	130,000
Passport Fees Collected	$11,000	$12,500	$13,500
Yearly door count	128,031	130,000	135,000
Public computer wireless usage	8,928	10,500	12,000

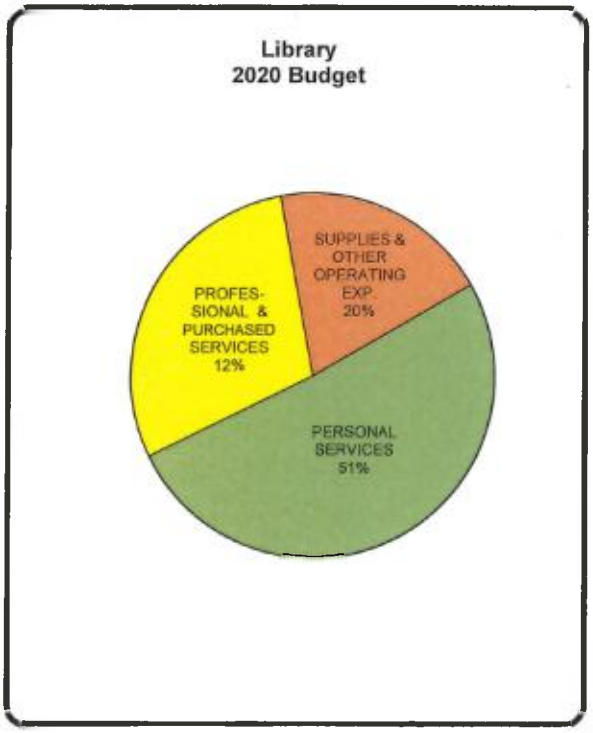
STAFFING/FTE's:

Position	2018	2019	2020
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 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
PERSONAL SERVICES	$395,512	$421,538	$358,824	$383,120	$374,810
PROFESSIONAL & PURCHASED SERVICES	$60,164	$66,394	$67,881	$160,635	$215,715
SUPPLIES & OTHER OPERATING EXP.	$114,535	$137,633	$117,465	$121,040	$143,465
DEPT. TOTAL OPERATING EXPENDITURES	$570,211	$625,565	$544,170	$664,795	$733,990
CAPITAL	$0	$0	$0	$0	$0
TOTAL BUDGET FOR LIBRARY	$570,211	$625,565	$544,170	$664,795	$733,990





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. Coordinate 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)
3. Create and implement "Best Practices" guides. (Strategic Goal #6, Object #2)

PRIOR YEAR ACCOMPLISHMENTS:

1. Delivery of new Heavy Rescue Truck 175 & purchase and install of loose equipment.
2. Improved fleet insurance coverage of Fire Apparatus.
3. Located cost savings in services and reduced recurring expenses.
4. Specified and ordered new Self Contained Breathing Apparatus (SCBA) from Capital Improvement Fund in joint purchase with Washington Community FPD, and possible grant funding.
5. Reviewed all fire turnout gear and developed plan for replacement. Began upgrading/replacing out of date equipment.

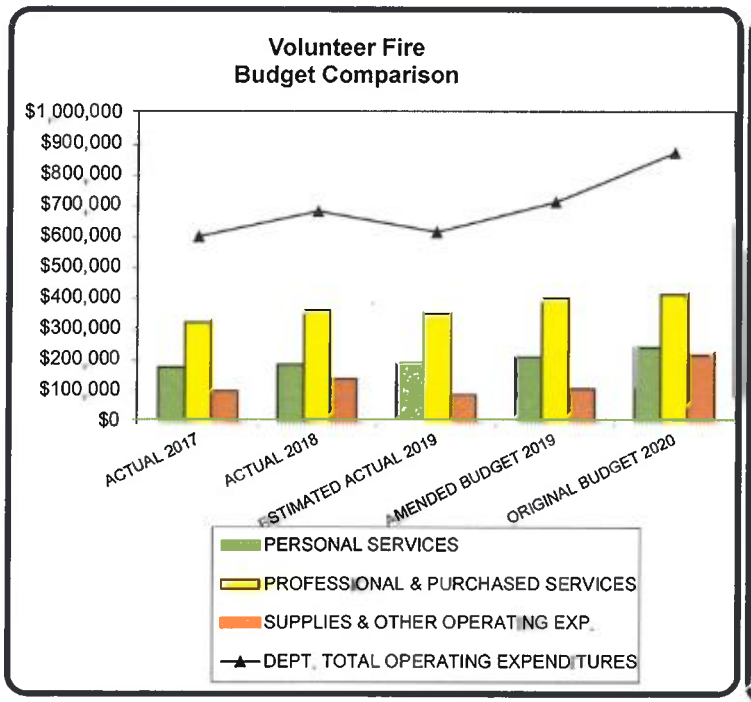
PERFORMANCE MEASUREMENTS:

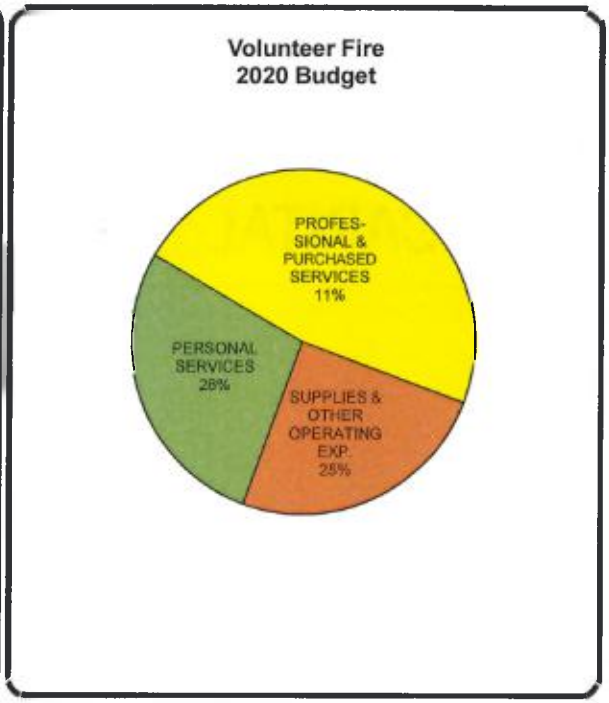
	2018	2019	2020 Target
Number of Calls	676	669	669
Average Response Time	4:78	4:41	5:00
Number of City Calls	427	437	437
Average Response Time	4:33	4:25	4:00
Number of Rural Calls	171	167	167
Average Response Time	6:70	6:27	6:00
Mutual Aid Received	11	8	8
Mutual Aid Given	78	65	65
Number of Personnel Responses	4,672	6,591	6,591
Number of Hours on Scene	399.56	415.27	415.27
Average Firefighters per Incident	10	10	10
Special Assignments	68	71	71
Still Alarms	539	521	521
First Alarms	68	76	76
Second Alarms	10	1	1
Auto Accidents	154	148	148
Extrications	13	10	10
Hazardous Conditions	82	98	98
Structure Fires	18	25	25
Water Rescues	6	5	5

STAFFING/FTE's:

Position	2018	2019	2020
Secretary	1.00	1.00	1.00
Secretary PT	0.00	0.00	0.50
Time Fire Inspector PT	0.00	0.00	0.50
Maintenance Worker I	0.50	0.50	0.50
Volunteer Fire Fighters	68.00	78.00	78.00
	68.25	69.25	80.50

DEPARTMENT:	VOLUNTEER FIRE				
FUND: 004	DEPT NUMBER: 24				
ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
PERSONAL SERVICES	$176,947	$186,571	$182,888	$210,020	$243,430
PROFESSIONAL & PURCHASED SERVICES	$323,796	$357,000	$346,105	$396,115	$414,220
SUPPLIES & OTHER OPERATING EXP.	$101,720	$140,682	$88,290	$108,750	$217,625
DEPT. TOTAL OPERATING EXPENDITURES	$602,463	$684,253	$617,283	$714,885	$875,275
CAPITAL	$12,745	$0	$29,664	$48,650	$31,000
TOTAL BUDGET FOR VOLUNTEER FIRE	$615,208	$684,253	$646,947	$763,535	$906,275





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, 2020

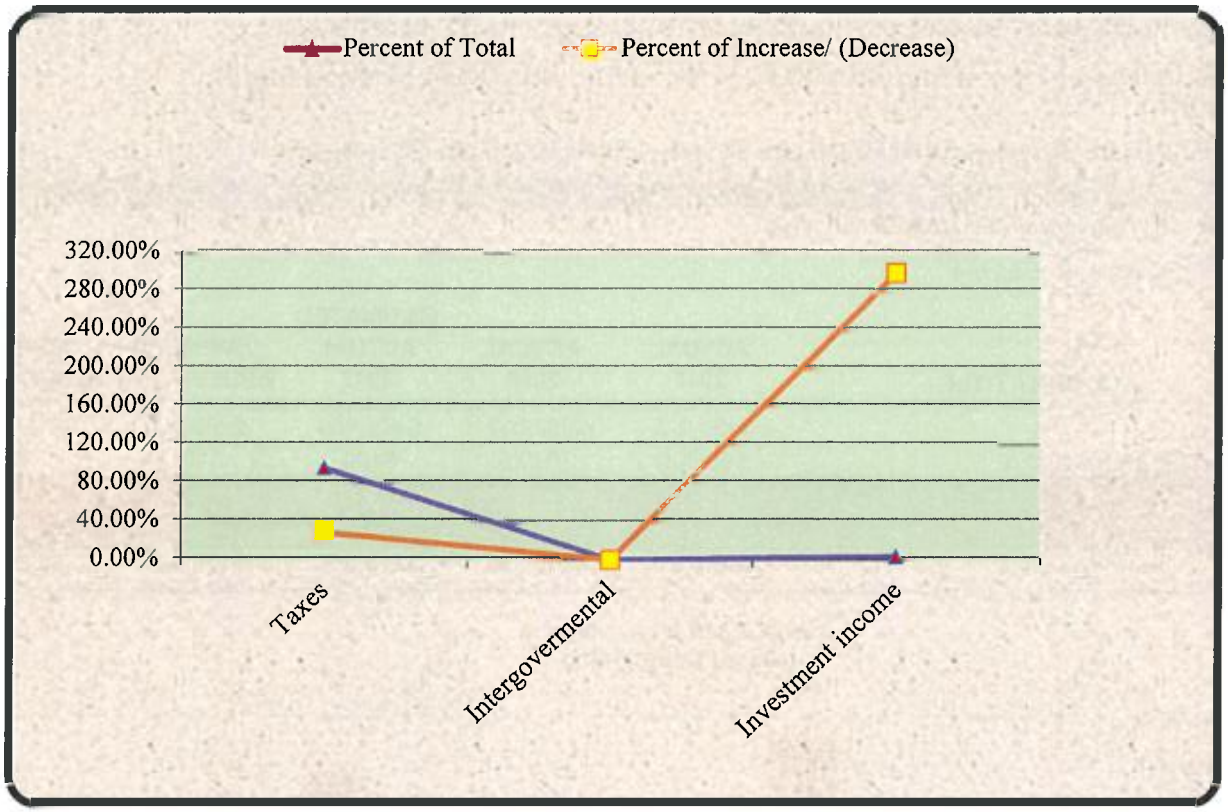
	Vehicle & Equipment Replacement	Storm Water Improvement	Capital Improvement Sales Tax	Transportation Sales Tax	2020 Projected Budget	2019 Final Budget	2019 Estimated Actual
REVENUES							
Taxes	$ -	$ 650,000	$ 2,208,750	$ 2,208,750	**$ 5,067,500**	$ 4,876,000	$ 4,950,745
Intergovernmental	-	-	168,750	734,800	**903,550**	2,316,800	1,741,646
Investment income	16,000	24,000	52,000	6,000	**98,000**	35,000	137,779
Donations	-	-	-	-	**-**	-	22,347
TOTAL REVENUES	16,000	674,000	2,429,500	2,949,550	**6,069,050**	7,227,800	6,852,517
EXPENDITURES							
Purchased services	-	-	-	120,000	**120,000**	100,000	8,983
Capital outlay	637,895	150,000	2,886,500	881,000	**4,555,395**	8,226,319	5,461,424
TOTAL EXPENDITURES	637,895	150,000	2,886,500	1,001,000	**4,675,395**	8,326,319	$ 5,470,407
REVENUES OVER (UNDER) EXPENDITURES	(621,895)	524,000	(457,000)	1,948,550	**1,393,655**	(1,098,519)	1,382,110
OTHER FINANCING SOURCES (USES)							
Sale of capital assets	10,000	-	-	-	**10,000**	15,000	-
Transfers in	525,000	-	-	-	**525,000**	400,000	2,335,710
Transfers out	-	(325,000)	(983,590)	(2,257,810)	**(3,566,400)**	(3,645,700)	1,203,597
TOTAL OTHER FINANCING SOURCES (USES)	535,000	(325,000)	(983,590)	(2,257,810)	**(3,031,400)**	(3,230,700)	$ 3,539,307
NET CHANGE IN FUND BLANCE	(86,895)	199,000	(1,440,590)	(309,260)	**(1,637,745)**	$ (4,329,219)	$ 4,921,417
FUND BALANCES, OCTOBER 1							
Storm Water Fund	-	4,120,290	-	-	**4,120,290**		
Vehicle & Equipment Replacement Fund	503,190	-	-	-	**503,190**		
Capital Improvement Sales Tax Fund	-	-	5,029,260	-	**5,029,260**		
Transportation Sales Tax Fund	-	-	-	2,287,930	**2,287,930**		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2020	$ 416,295	$ 4,319,290	$ 3,588,670	$ 1,978,670	**$10,302,925**		

CAPITAL PROJECT FUNDS-INDIVIDUAL FUNDS

City of Washington

Storm Water Improvement

Fund Revenues



Revenue	Original Budget 2020	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2019
Taxes	$650,000	96.44%	145,000	28.71%	$664,543
Intergovermental	0	0.00%	0	0.00%	130,339
Investment income	24,000	3.56%	18,000	300.00%	29,672
Total Revenue	$674,000	100.00%	$ 163,000	31.90%	$824,554

Other Financing Sources

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)

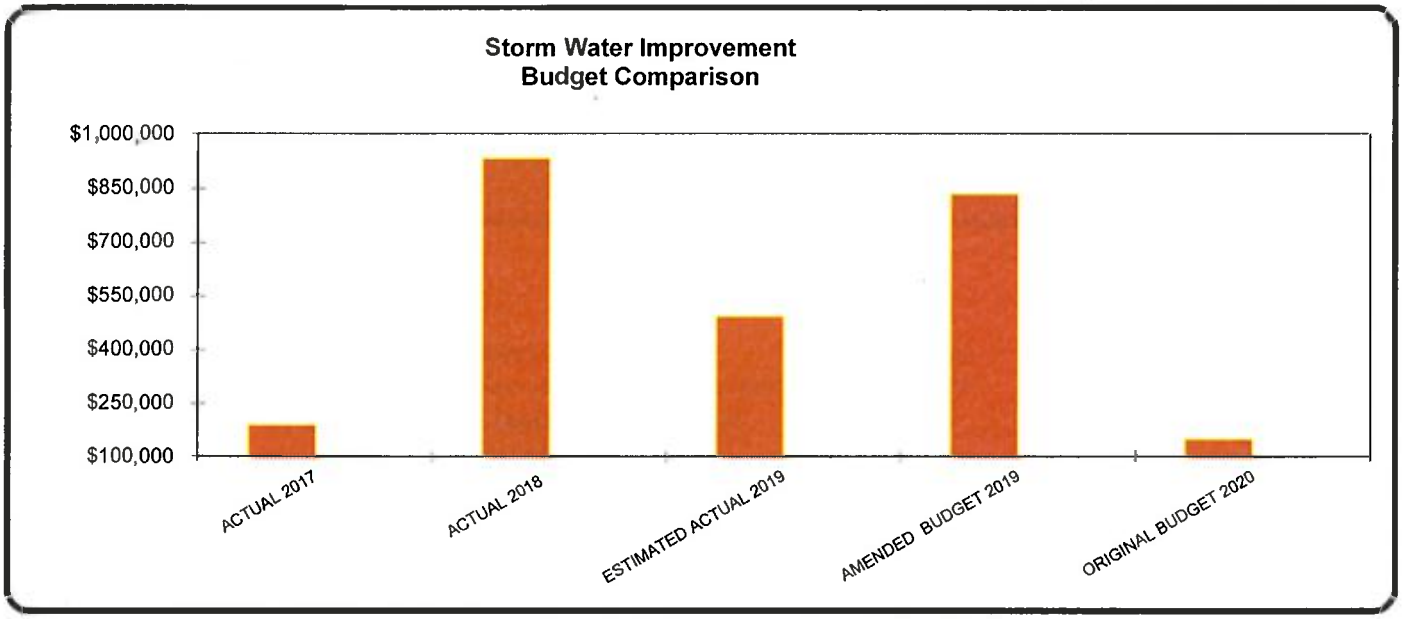
OBJECTIVES:

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. Reconstructed various storm sewers under streets.
2. Develop Stormwater Committee.

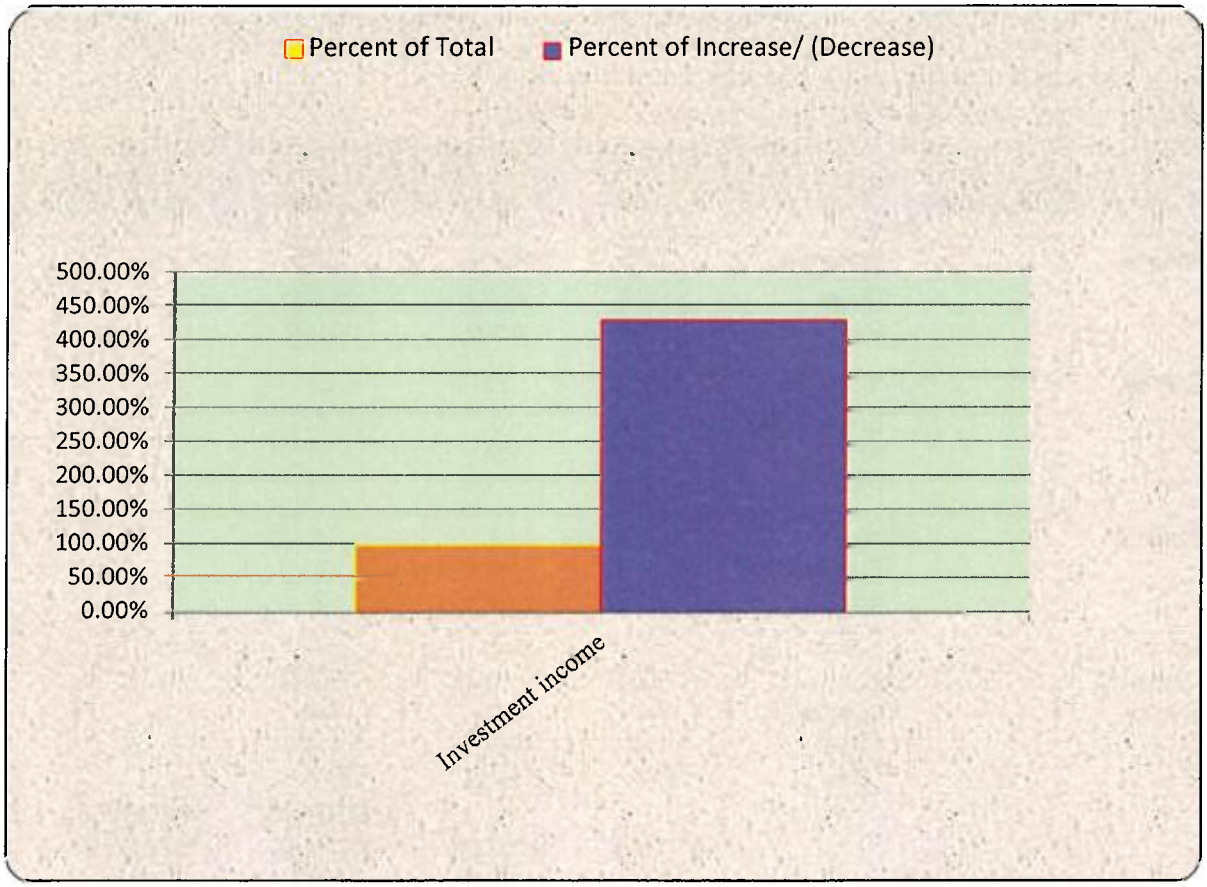
ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
CAPITAL	$190,125	$937,037	$495,089	$836,000	$150,000
PURCHASED SERVICES	$30,735	($100)	$100	$0	$0
TOTAL BUDGET FOR STORM WATER IMPROVEMENT	$220,860	$936,937	$495,189	$836,000	$150,000
OTHER FINANCING USES	$166,420	$207,950	$218,607	$325,000	$325,000



City of Washington

Vehicle & Equipment Replacement

Fund Revenue



Revenue	Original Budget 2020	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2019
Investment income	$16,000	100.00%	$13,000	433.33%	$18,039
Total Revenue	$16,000	100.00%	$13,000	433.33%	$18,039
Other Financing Sources	$ 535,000		$ 108,067	25.31%	$426,933

DEPARTMENT:	VEHICLE & EQUIPMENT REPLACEMENT
FUND: 010	

PURPOSE:

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

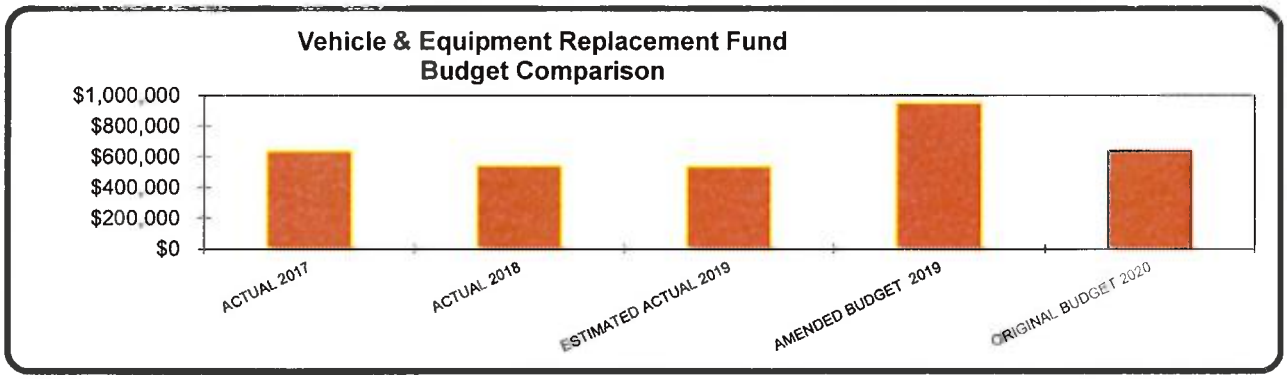
PRIOR YEAR ACCOMPLISHMENTS:

1. Purchased 1 new police SUV vehicle and 2 used police sedan 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 vacuum and sport bleachers.

PERFORMANCE MEASUREMENTS:

Description		2018	2019	2020
Vehicle Repair & Maintenance	Police	19,500	22,400	20,000
	Engineering	1,000	1,200	1,000
	Street	30,000	28,000	25,000
	Park	12,000	8,500	10,000
Vehicles per Fleet	Police	23	23	23
	Engineering	5	5	5
	Street	24	24	24
	Park	17	17	17
Vehicles Replaced	Police	2	3	3
	Engineering	2	0	0
	Street	0	3	2
	Park	0	0	0
Equipment Repair & Maintenance	Police	17,500	17,250	17,000
	Engineering	200	0	200
	Street	12,000	48,350	15,000
	Park	16,000	6,000	10,000

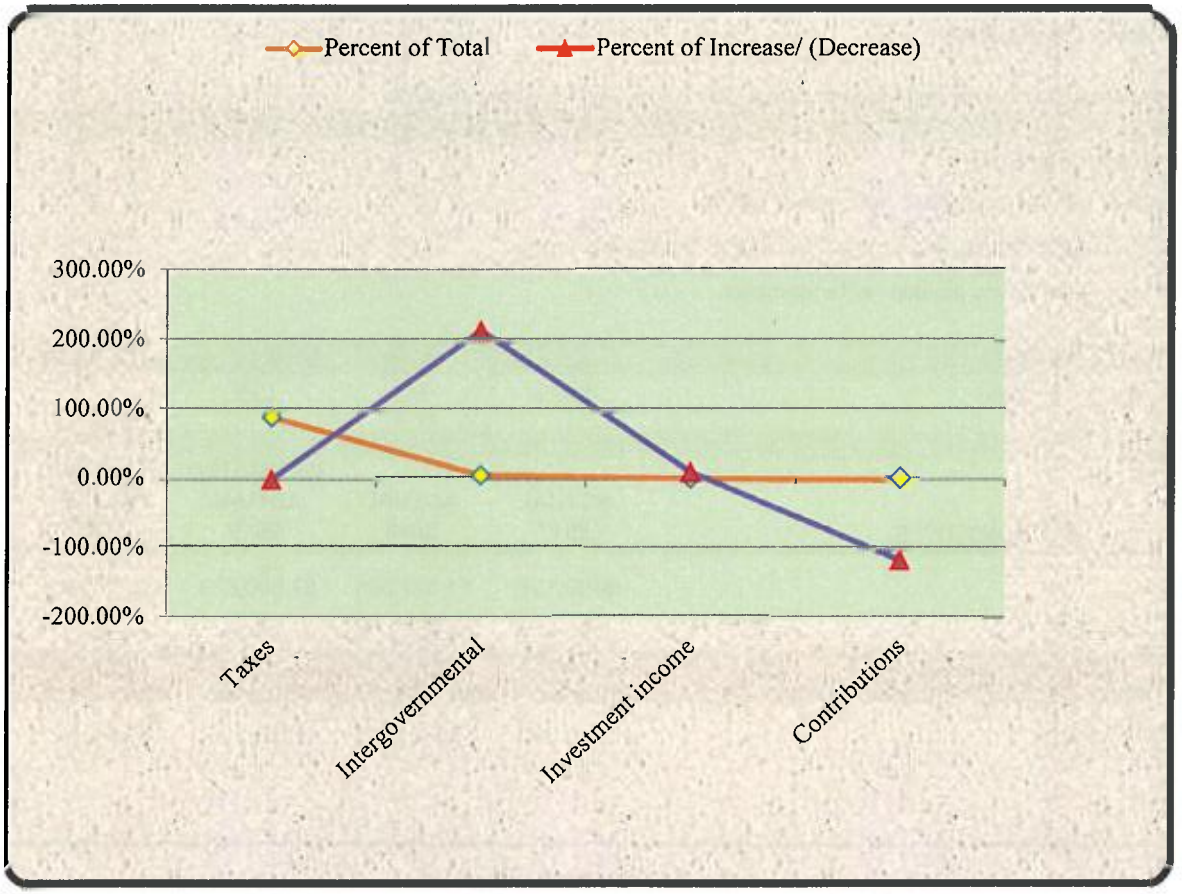
ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
CAPITAL	$639,787	$542,033	$536,970	$950,955	$637,895
TOTAL BUDGET FOR VEHICLE & EQUIPMENT REPLACEMENT FUND	$639,787	$542,033	$536,970	$950,955	$637,895



City of Washington

Capital Improvement Sales Tax

Fund Revenue



Revenue	Original Budget 2020	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2019
Taxes	$2,208,750	90.91%	$18,985	0.89%	$2,143,113
Intergovernmental	168,750	6.95%	45,635	216.09%	21,119
Investment income	52,000	2.14%	8,810	11.61%	75,882
Contributions	-	0.00%	(26,000)	-116.35%	22,347
	$2,429,500	100.00%	$47,430	112.23%	$2,262,461

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

OBJECTIVES:

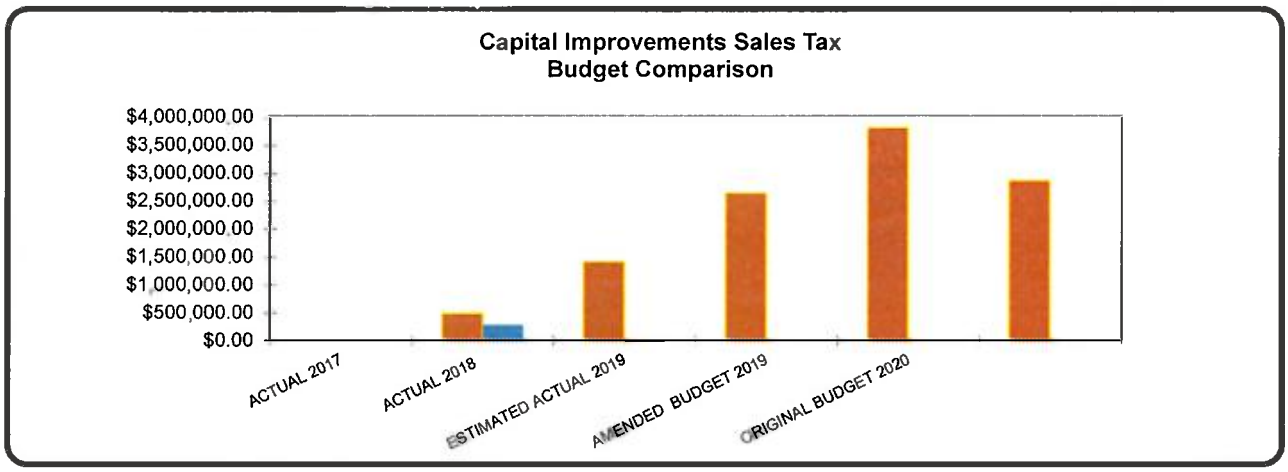
1. Construct or purchase various improvements listed in the long-range capital improvement plan. (Strategic Goal #1, Objective #2)
2. Design and begin construction of new aquatic center. (Strategic Goal #1, Objective #4)

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.
4. Completed plan phase of new aquatic center complex.

PERFORMANCE MEASUREMENTS:	2018	2019	2020 Target
Percent of Projects Complete	100%	5%	10%

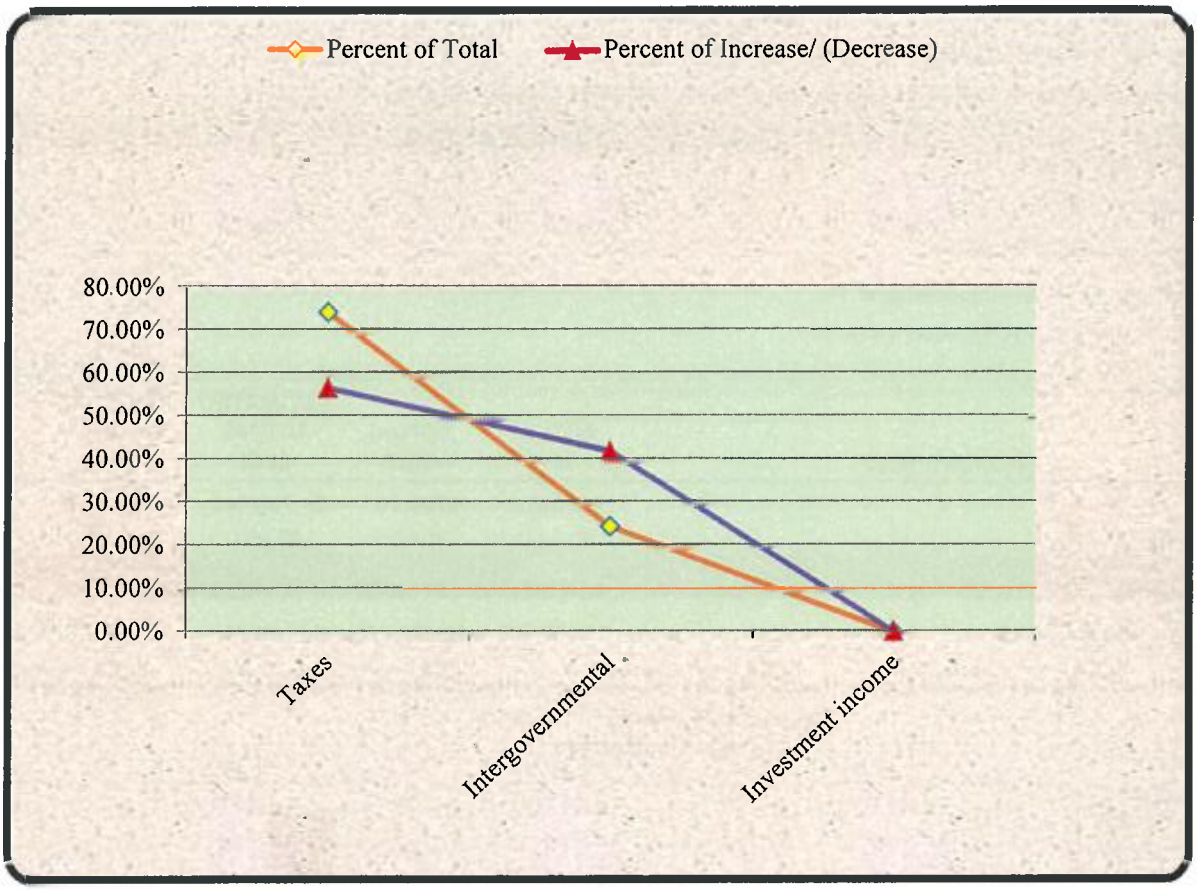
ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
CAPITAL	$499,151	$1,422,555	$2,660,823	$3,837,364	$2,886,500
PURCHASED SERVICES	$287,898	($227,852)	($100)	$0	$0
TOTAL BUDGET FOR CAPITAL IMPROVEMENT SALES TAX	$787,049	$1,194,703	$2,660,723	$3,837,364	$2,886,500
OTHER FINANCING USES	$988,300	$987,270	$984,990	$984,990	$983,590



City of Washington

Transportation Sales Tax

Fund Revenue



Revenue	Original Budget 2020	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2019
Taxes	$2,208,750	74.88%	$23,250	1.06%	$2,143,089
Intergovernmental	734,800	24.91%	194,800	36.07%	1,590,188
Investment income	6,000	0.20%	(14,000)	-70.00%	14,186
Total Revenue	$2,949,550	100.00%	$ 204,050	7.43%	$3,747,463

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)

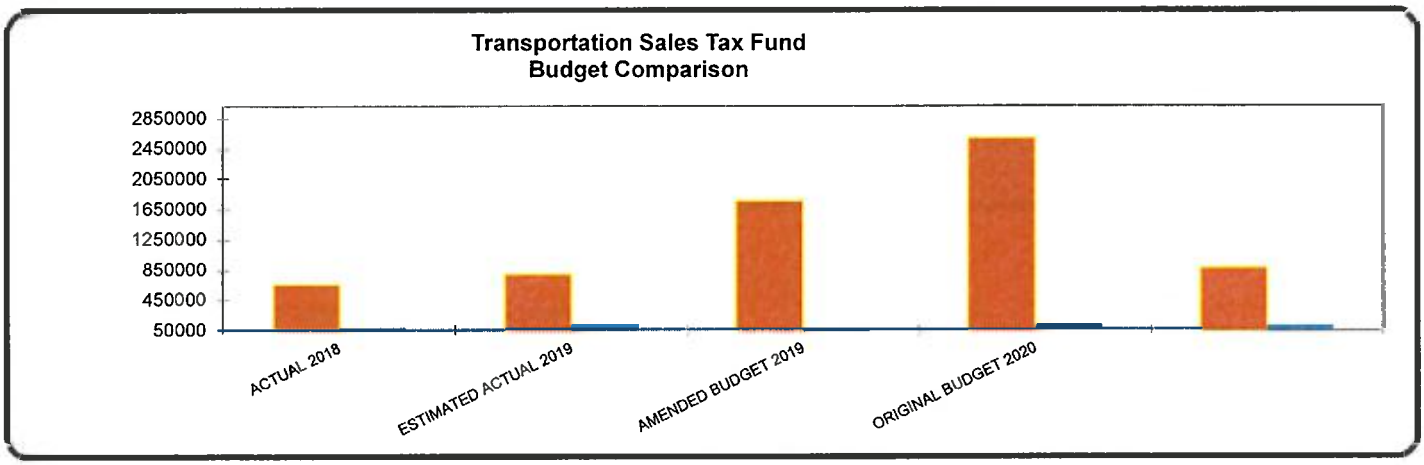
OBJECTIVES:

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. Bieker/Stuetermann Road Improvements.
5. West Main Street Sidewalk Improvements.

ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
CAPITAL	$665,266	$799,997	$1,768,542	$2,602,000	$881,000
PURCHASED SERVICES	$77,467	$108,601	$8,983	$100,000	$120,000
TOTAL BUDGET FOR TRANSPORTATION SALES TAX FUND	$742,733	$908,598	$1,777,525	$2,702,000	$1,001,000
OTHER FINANCING SOURCES	$1,807,200	$2,285,030	$2,335,710	$2,335,710	$2,257,810



ENTERPRISE FUNDS-COMBINED

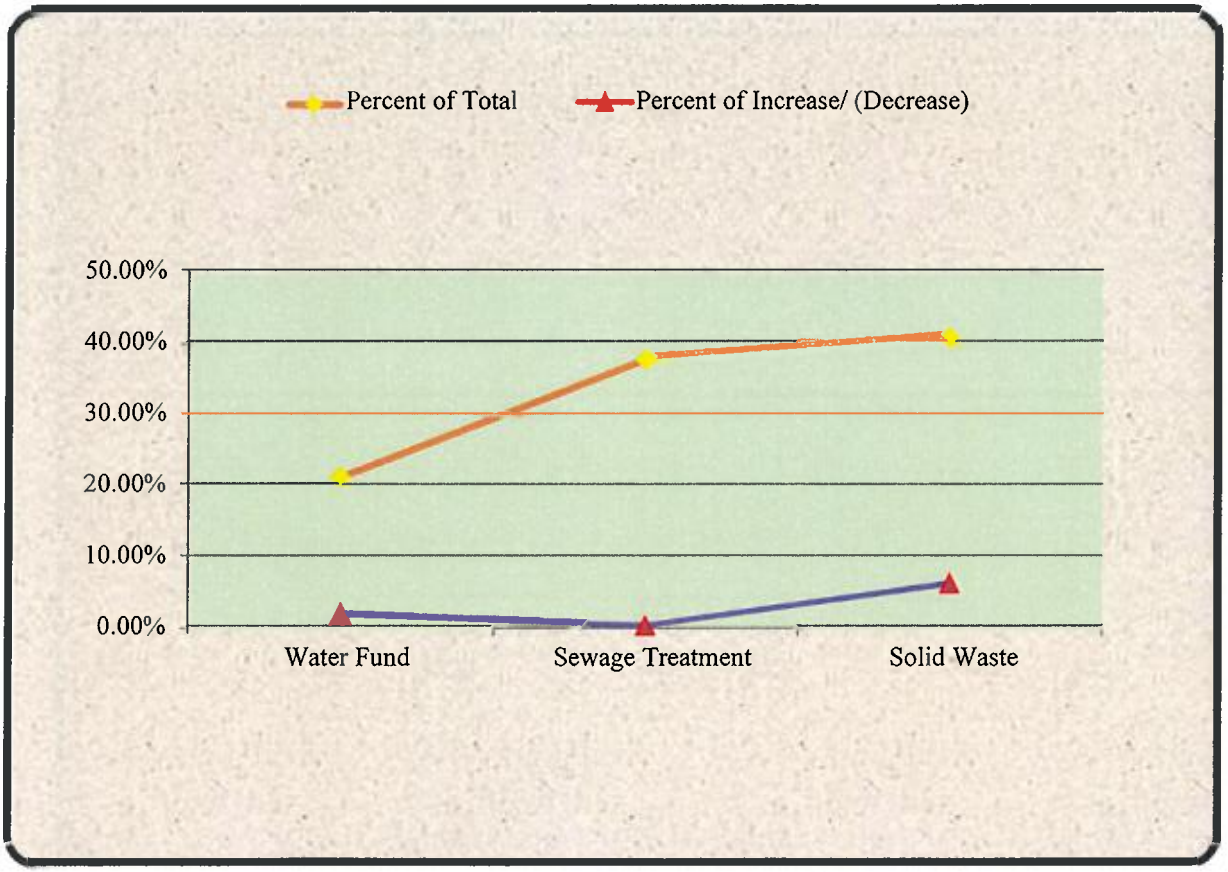
CITY OF WASHINGTON, MISSOURI
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Water	Sewage Treatment	Solid Waste	2019 Projected Budget	2019 Final Budget	2019 Estimated Actual
OPERATING REVENUES	$ 1,492,300	$ 2,655,000	$ 2,872,000	**$ 7,019,300**	$ 6,816,950	$ 7,126,030
OPERATING EXPENSES						
Personal services	582,050	553,250	949,420	**2,084,720**	1,988,930	1,776,251
Operation & maintenance	701,285	738,000	1,351,110	**2,790,395**	2,828,140	2,429,564
Small tools/ equipment/fixtures	36,170	24,750	13,500	**74,420**	46,420	46,302
Depreciation expense	400,000	1,155,000	318,000	**1,873,000**	1,830,000	-
OPERATING EXPENSES	1,719,505	2,471,000	2,632,030	**6,822,535**	6,693,490	4,252,117
OPERATING INCOME (LOSS)	(227,205)	184,000	239,970	**196,765**	123,460	2,873,913
NONOPERATING REVENUES (EXPENSES)						
Investment income	25,000	365,000	40,000	**430,000**	423,000	496,062
Rents	33,230	-	-	**33,230**	32,425	59,802
Intergovernmental	-	24,000	-	**24,000**	-	33,570
Interest and fiscal charges	(151,200)	(539,060)	-	**(690,260)**	(122,844)	(120,400)
Principal - debt service	(188,600)	(990,000)	-	**(1,178,600)**	(1,794,460)	(1,569,904)
Capital outlay	(691,000)	(602,000)	(805,000)	**(2,098,000)**	(2,736,750)	(1,297,633)
TOTAL NONOPERATING REVENUES (EXPENSES)	(972,570)	(1,742,060)	(765,000)	**(3,479,630)**	(4,198,629)	(2,398,503)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,199,775)	(1,558,060)	(525,030)	**(3,282,865)**	(4,075,169)	475,410
CHANGE IN NET ASSETS	(1,199,775)	(1,558,060)	(525,030)	**(3,282,865)**	$ (3,835,169)	$ 715,410
NET POSITION, OCTOBER 1:						
Water Fund	5,543,040	-	-	**5,543,040**		
Sewage Treatment Fund	-	11,201,500	-	**11,201,500**		
Solid Waste Fund	-	-	3,520,270	**3,520,270**		
Estimated Net Position before adjustments	4,343,265	9,643,440	2,995,240	**16,981,945**		
Adjustments for:						
Capital Outlay	691,000	602,000	805,000	**2,098,000**		
Solid Waste - Landfill Care Liability	-	-	4,537,285	**4,537,285**		
Debt Service - Principal	188,600	990,000	-	**1,178,600**		
Subtotal	5,222,865	11,235,440	8,337,525	**24,795,830**		
Less: Invested in capital assets, net of related debt						
Water Fund	(4,671,690)	-	-	**(4,671,690)**		
Sewage Treatment Fund	-	(10,176,520)	-	**(10,176,520)**		
Solid Waste Fund	-	-	(3,351,540)	**(3,351,540)**		
Subtotal	551,175	1,058,920	4,985,985	**6,596,080**		
Less: Funding Requirements						
25% Fund Balance, commited for operations	(329,900)	(329,000)	(578,500)	**(1,237,400)**		
ESTIMATED NET POSITION, SEPTEMBER 30, 2020	$ 221,275	$ 729,920	$ 4,407,485	**$ 5,358,680**		

City of Washington

Enterprise Funds

Operating Revenue by Fund

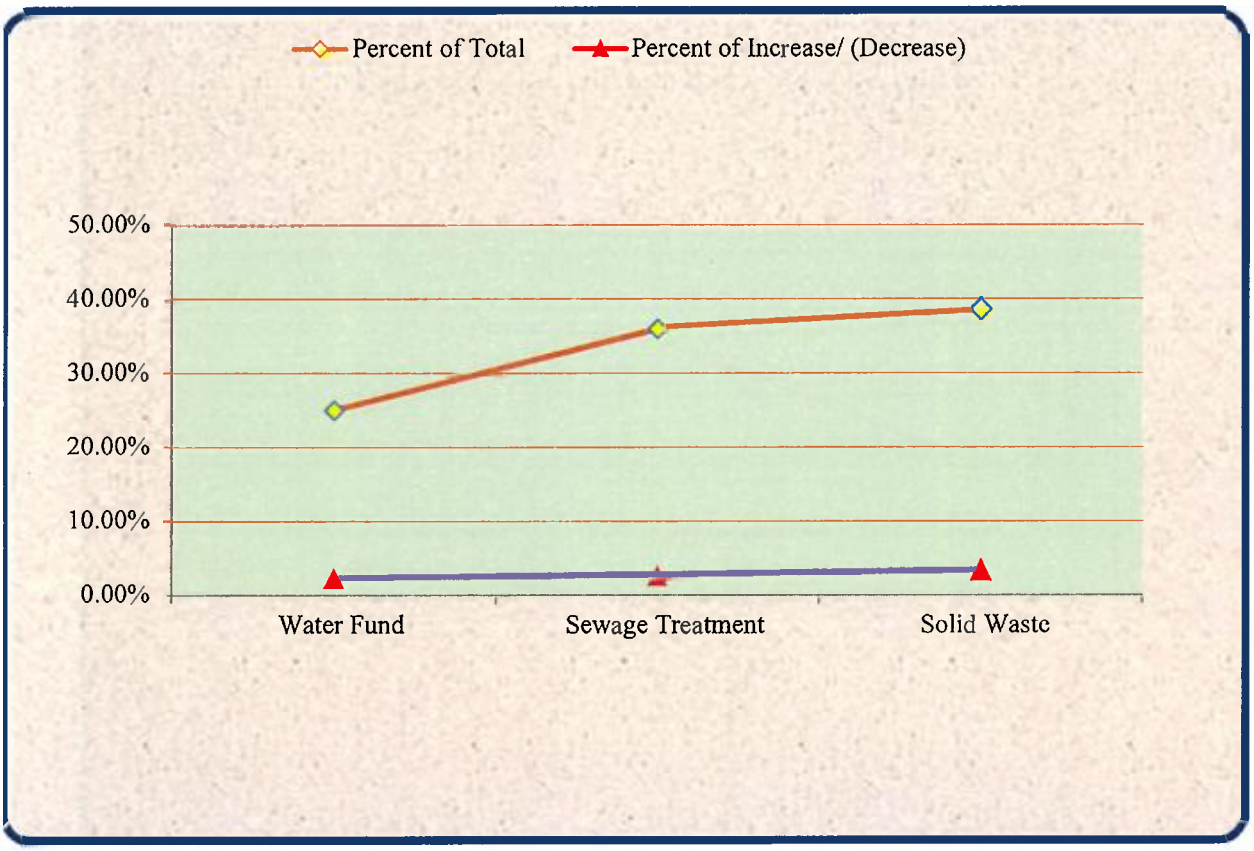


Operating Revenue	Original Budget 2020	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2019
Water Fund	$1,492,300	21.26%	$25,800	1.71%	$1,511,811
Sewage Treatment	2,655,000	37.82%	9,700	0.37%	2,648,949
Solid Waste	2,872,000	40.92%	186,850	6.30%	2,965,270
Total Operating Revenue	$7,019,300	100.00%	$222,350	8.37%	$7,126,030

City of Washington

Enterprise Fund

Operating Expenses by Fund



Operating Expenses	Original Budget 2020	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2019
Water	$1,719,505	25.20%	$26,015	2.30%	$1,131,221
Sewage Treatment	2,471,000	36.22%	27,500	2.69%	1,022,613
Solid Waste	2,632,030	38.58%	66,730	3.18%	2,098,283
Total Operating Expenses	$6,822,535	100.00%	$120,245	8.17%	$4,252,117

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. Sofio 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 6th Street, water line replaced.
5. Water Tower asbestos paint removal, and new paint job.

DEPARTMENT:	WATER
FUND: 400	DEPT NUMBER: 35

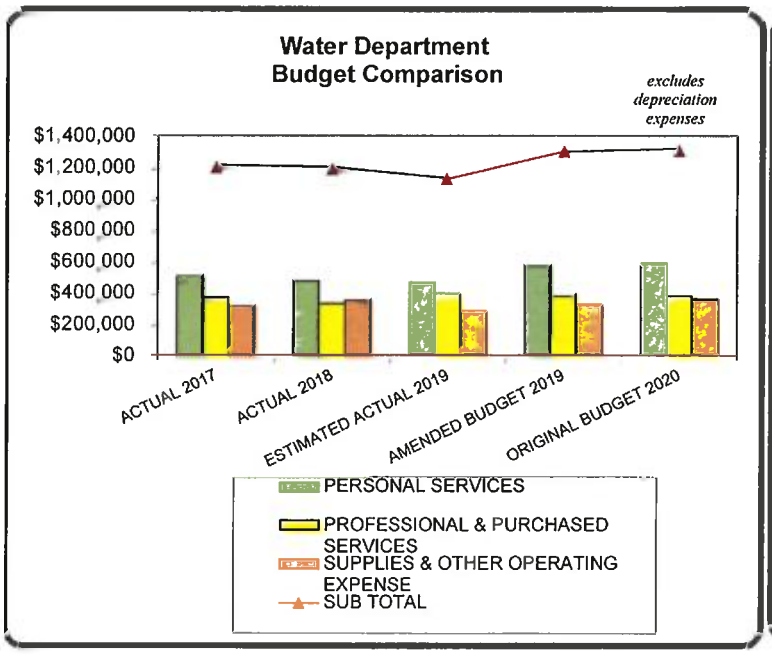
PERFORMANCE MEASUREMENTS:

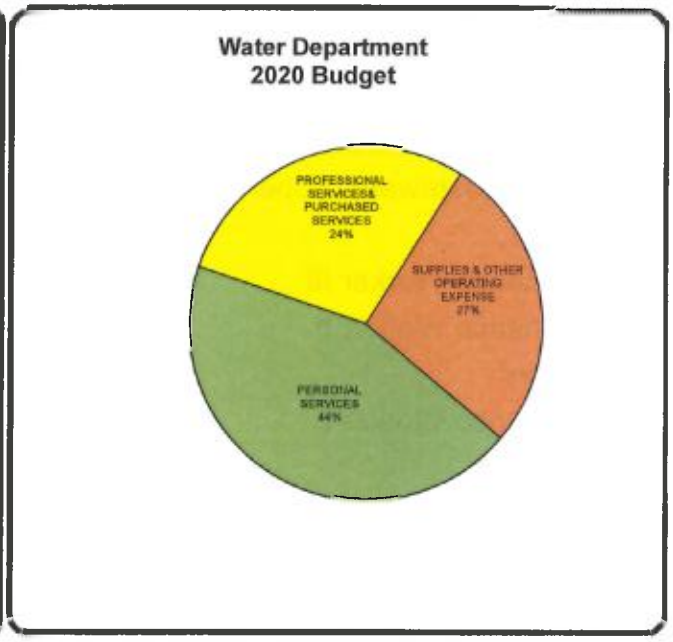
Description	2018	2019	2020 Target
New Meters Issued	31	60	60
New Meters Issued (Irrigation)	2	5	5
Meters Replaced	12	10	10
Locates performed	2000	2200	2200
Monthly Average - Water Shut Off's	50	55	60
Work Orders Completed	226	230	230
Water Tap Permits Issued	17	15	15
Average Residential Meter Cost	$360	$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	$35	$35
Monthly water shut off cost	$550	$642	$700
Number of Water Main Breaks	40	30	30

STAFFING/FTE's:

Position	2018	2019	2020
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 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
PERSONAL SERVICES	$518,608	$489,586	$460,015	$583,900	$582,050
PROFESSIONAL & PURCHASED SERVICES	$370,012	$346,560	$390,442	$393,995	$378,285
SUPPLIES & OTHER OPERATING EXPENSE	$326,255	$365,072	$280,764	$320,595	$359,170
SUB TOTAL	$1,214,875	$1,201,218	$1,131,221	$1,298,490	$1,319,505
DEPRECIATION	$394,695	$399,226	$0	$395,000	$400,000
DEPT. SUB TOTAL OPERATING EXPENSES	$1,609,570	$1,600,444	$1,131,221	$1,693,490	$1,719,505
CAPITAL	$0	($29)	$222,007	$430,500	$691,000
DEBT SERVICE	$121,907	$122,885	$0	$353,700	$339,800
TOTAL BUDGET FOR WATER FUND	$1,731,477	$1,723,300	$1,353,228	$2,477,690	$2,750,305
TRANSFERS OUT	$ -		$ 80,000	$ 80,000	$ -





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. (Strategic Goal #1, Objective #1)
6. Install new air scrubber in the headwork's 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 a new Lift Station pump at Walnut Street.
4. Purchase of 2018 Freightliner Sewer Truck - ECO 900.

PERFORMANCE MEASUREMENTS:

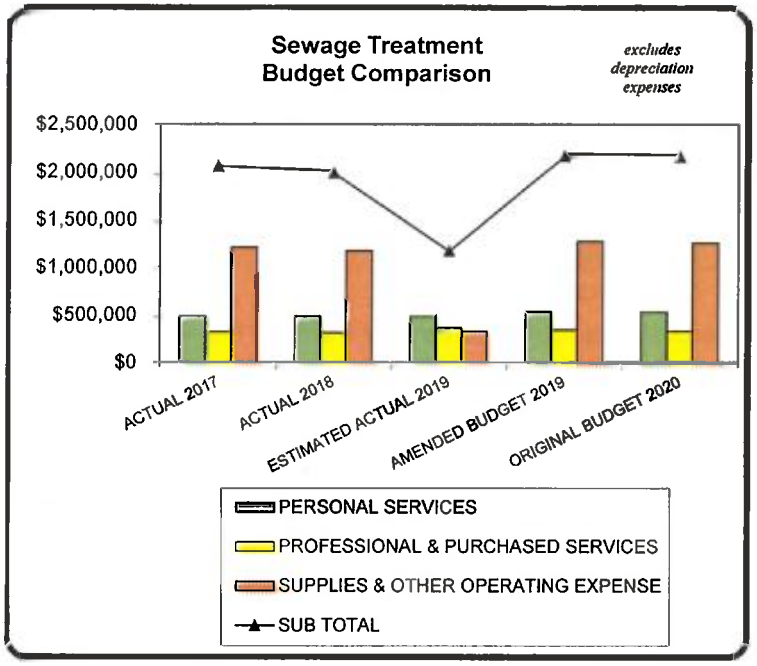
Description	2018	2019	2020 Target
Locates Performed	1,667	2,191	2,200
Work Orders Completed	350	275	300
Average City Staff Cost - service call	$65	$70	$70
Sewer Routine Reports	465	268	300

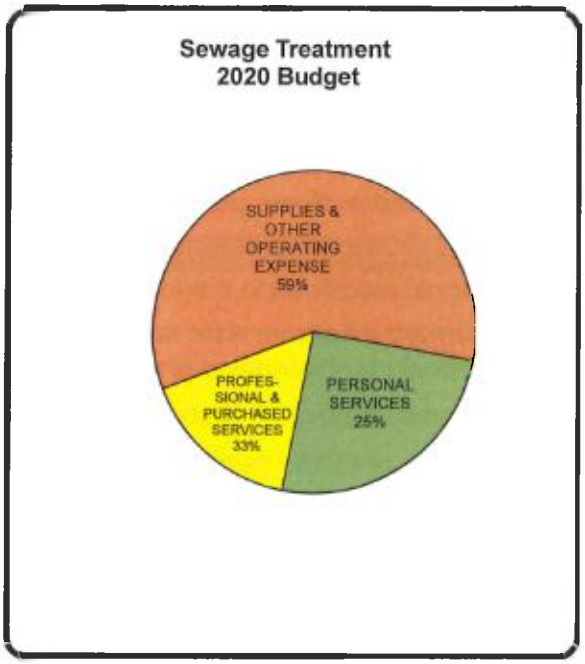
STAFFING/FTE's:

Position	2018	2019	2020
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 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
PERSONAL SERVICES	$488,806	$486,053	$503,327	$533,790	$553,250
PROFESSIONAL & PURCHASED SERVICES	$343,362	$331,778	$362,694	$363,710	$353,600
SUPPLIES & OTHER OPERATING EXPENSE	$1,230,804	$1,195,595	$327,594	$1,296,000	$1,279,150
SUB TOTAL	$2,062,972	$2,013,426	$1,193,615	$2,193,500	$2,186,000
DEPRECIATION	$1,141,047	$1,155,165	$0	$1,150,000	$1,155,000
DEPT. SUB TOTAL OPERATING EXPENSES	$3,204,019	$3,168,591	$1,193,615	$3,343,500	$3,341,000
CAPITAL	$0	$0	$415,676	$1,122,250	$602,000
DEBT SERVICE	$653,551	$608,567	$1,569,904	$1,561,160	$1,529,060
TOTAL BUDGET FOR SEWAGE TREATMENT	$3,857,570	$3,777,158	$3,179,195	$6,026,910	$5,472,060
TRANSFERS OUT	$ -	$ -	$ -	$ -	$ -





City of Washington

Solid Waste Fund

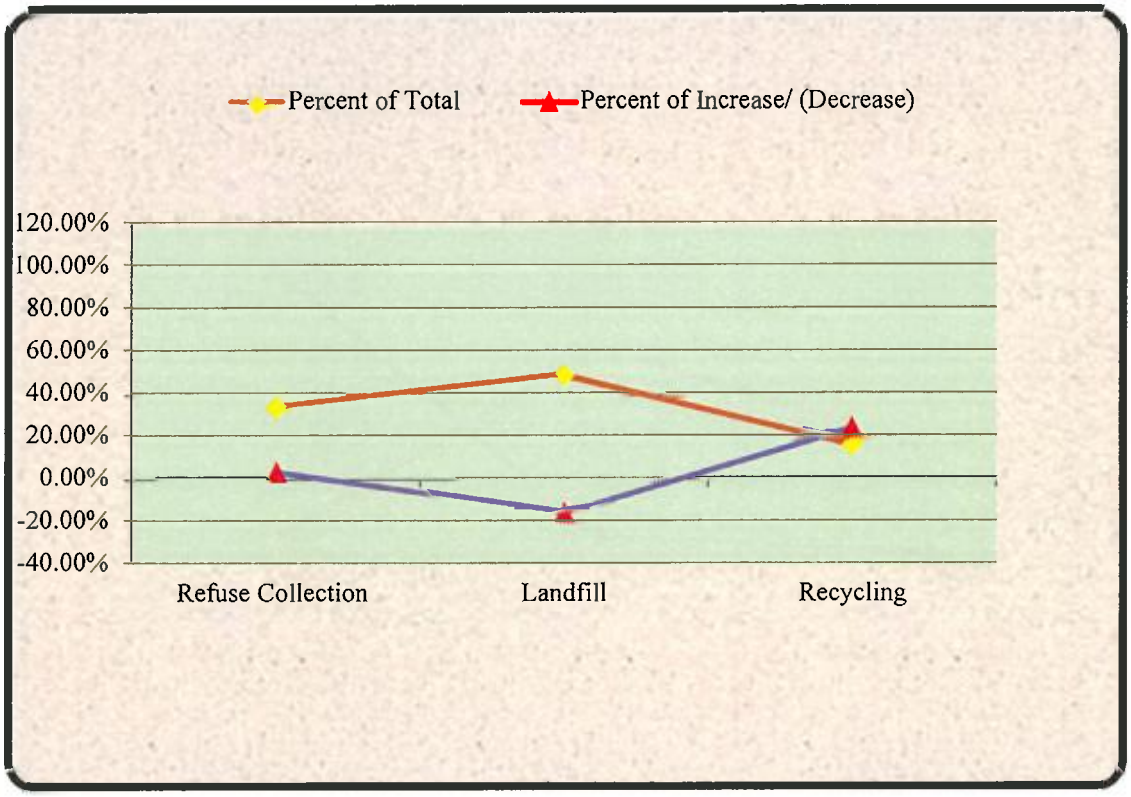
Operating Revenue by Fund

Operating Revenue	Original Budget 2020	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2019
Refuse Collection	$919,500	32.02%	$9,850	1.07%	$922,913
Landfill	1,815,500	63.21%	110,000	5.57%	1,973,485
Recycling	137,000	4.77%	67,000	87.36%	76,697
Total Revenue	$2,872,000	100.00%	$186,850	94.00%	$2,973,095
Investment Income	$40,000		$20,000	24.75%	$80,819

City of Washington

Solid Waste Fund

Operating Expenses by Department



Operating Expenses	Original Budget 2020	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2019
Refuse Collection	$895,135	34.01%	$31,459	3.64%	$863,676
Landfill	1,302,325	49.48%	(243,016)	-15.73%	1,545,341
Recycling	434,570	16.51%	85,352	24.44%	349,218
Total Operating Expenses	$2,632,030	100.00%	($126,205)	12.36%	$2,758,235
Non-Operating Expense	$ 805,000		(379,000)	-32.01%	1,184,000

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:

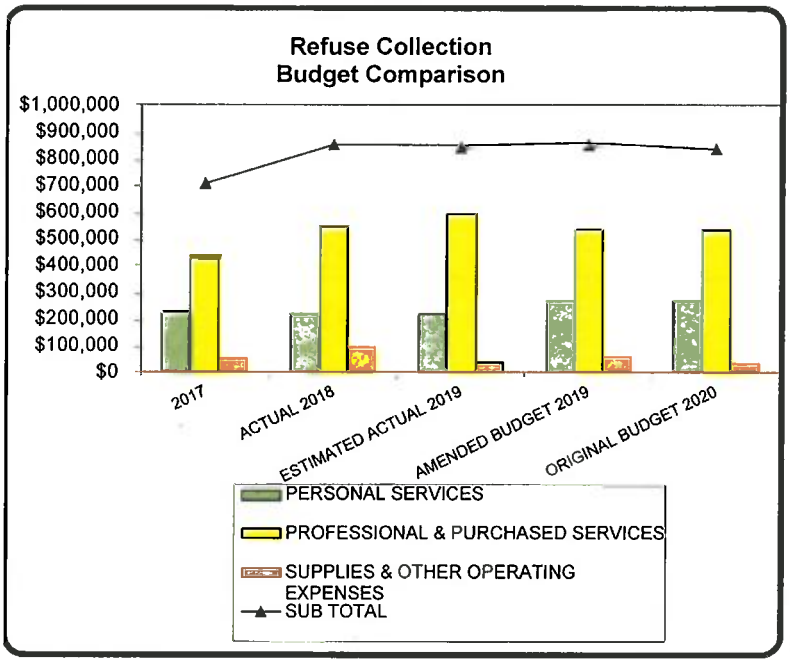
Description	2018	2019	2020 Target
Trash customers	6,050	6,050	6,050
Average bill per household	$13.50	$14.15	$15.00
Tons of trash collected	25,887	26,000	26,500
Weekly trash collection cost	$2,200	$2,250	$2,300
Average weekly payroll collection cost per household	$2.75	$2.69	$2.63

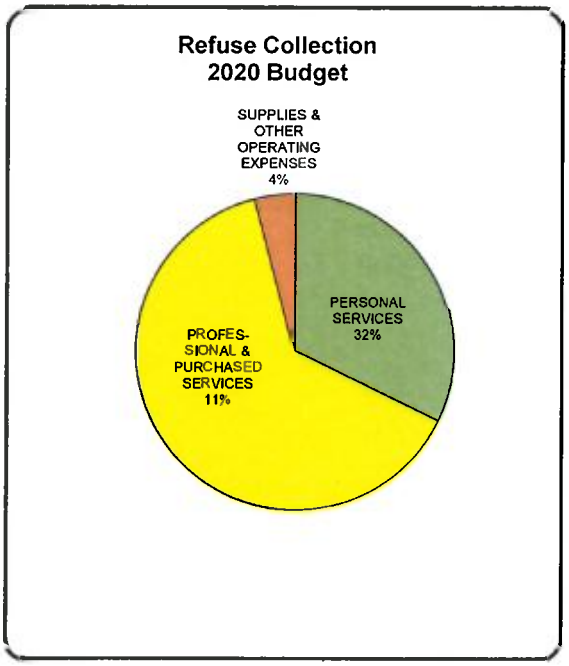
STAFFING/FTE's:

Position	2018	2019	2020
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	2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
PERSONAL SERVICES	$226,099	$218,483	$221,204	$267,340	$268,880
PROFESSIONAL & PURCHASED SERVICES	$430,003	$542,699	$591,485	$536,750	$532,480
SUPPLIES & OTHER OPERATING EXPENSES	$48,903	$88,919	$37,280	$56,375	$33,775
SUB TOTAL	$705,005	$850,101	$849,969	$860,465	$835,135
DEPRECIATION	$27,620	$58,034	$0	$28,000	$60,000
SUB TOTAL OPERATING EXPENSES	$732,625	$908,135	$849,969	$888,465	$895,135
CAPITAL	$0	$0	$13,706	$0	$185,000
DEBT SERVICE	-$39	-$14	$0	$0	$0
TOTAL BUDGET FOR REFUSE COLLECTION	$732,586	$908,121	$863,675	$888,465	$1,080,135
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 covered 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 environment and training.
2. Began filling new cell and increased manpower to support expanding rolls.

PERFORMANCE MEASUREMENTS:

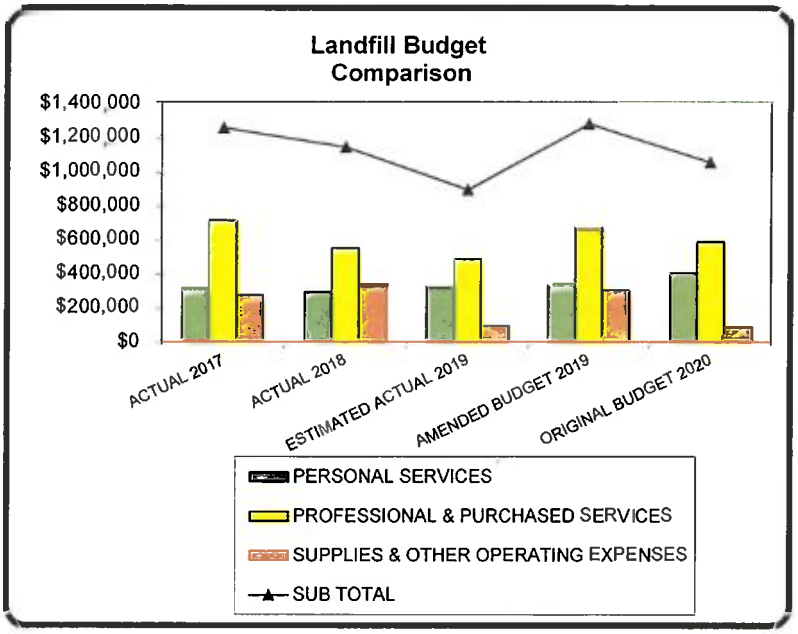
Description	2018	2019	2020 Target
Tons of trash added	25,887	27,000	28,000
Percentage of landfill closed	69	72	75
Average bill	$106.00	$114.91	$123.82

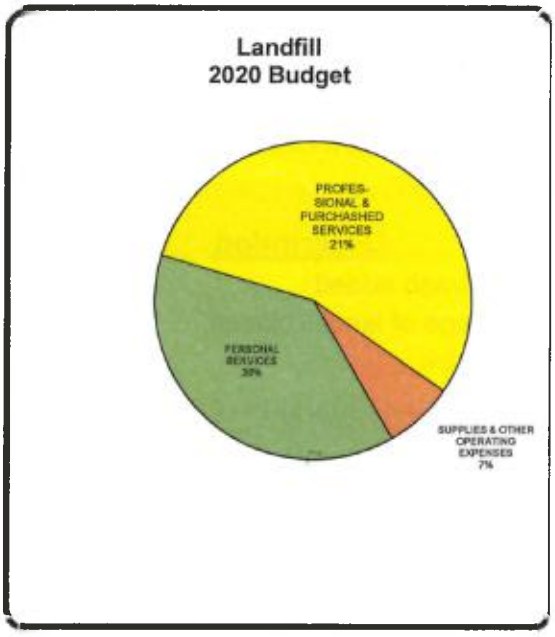
STAFFING/FTE's:

Position	2018	2019	2020
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 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
PERSONAL SERVICES	$297,042	$288,718	$324,376	$324,630	$402,690
PROFESSIONAL & PURCHASED SERVICES	$703,491	$540,541	$482,909	$667,385	$584,785
SUPPLIES & OTHER OPERATING EXPENSES	$264,313	$321,891	$92,422	$295,675	$74,850
SUB TOTAL	$1,264,846	$1,151,150	$899,707	$1,287,690	$1,062,325
DEPRECIATION	$215,048	$238,859	$0	$215,000	$240,000
SUB TOTAL OPERATING EXPENSES	$1,479,894	$1,390,009	$899,707	$1,502,690	$1,302,325
CAPITAL	$0	$0	$645,634	$1,064,000	$360,000
DEBT SERVICE	$0	$0	$0	$0	$0
TOTAL BUDGET FOR LANDFILL	$1,479,894	$1,390,009	$1,545,341	$2,566,690	$1,662,325
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. 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 environment and training.

2. Purchased new loader and skid steer, sold old bailer.

PERFORMANCE MEASUREMENTS:

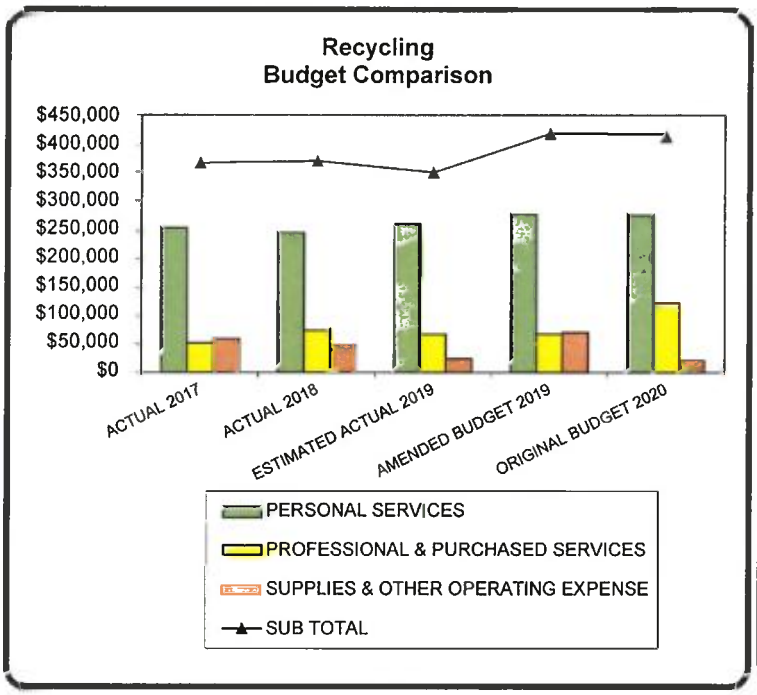
Description	2018	2019	2020 Target
Tons of Plastic recycled	78	80	150
Tons of Cardboard recycled (C&NC)	114	120	200
Tons of Scrap Metal from recycle facility	74	74	80
Tons Recycle Material to recycle facility (tons not going into landfill)	464	450	750

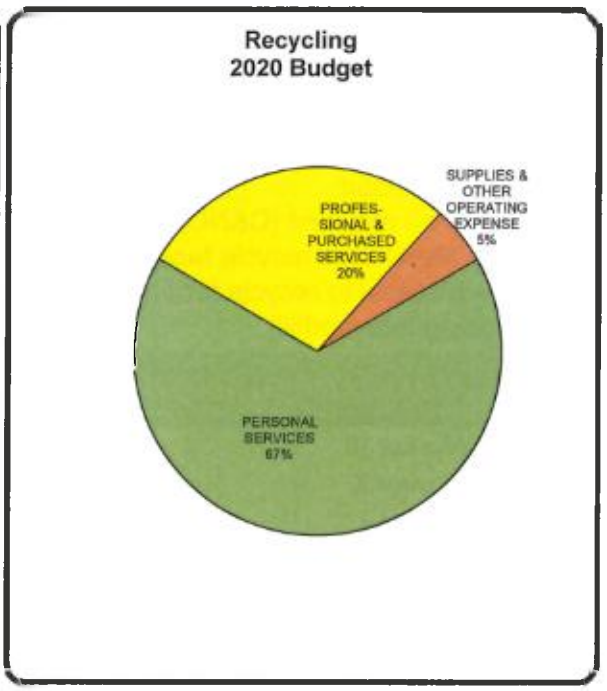
STAFFING/FTE's:

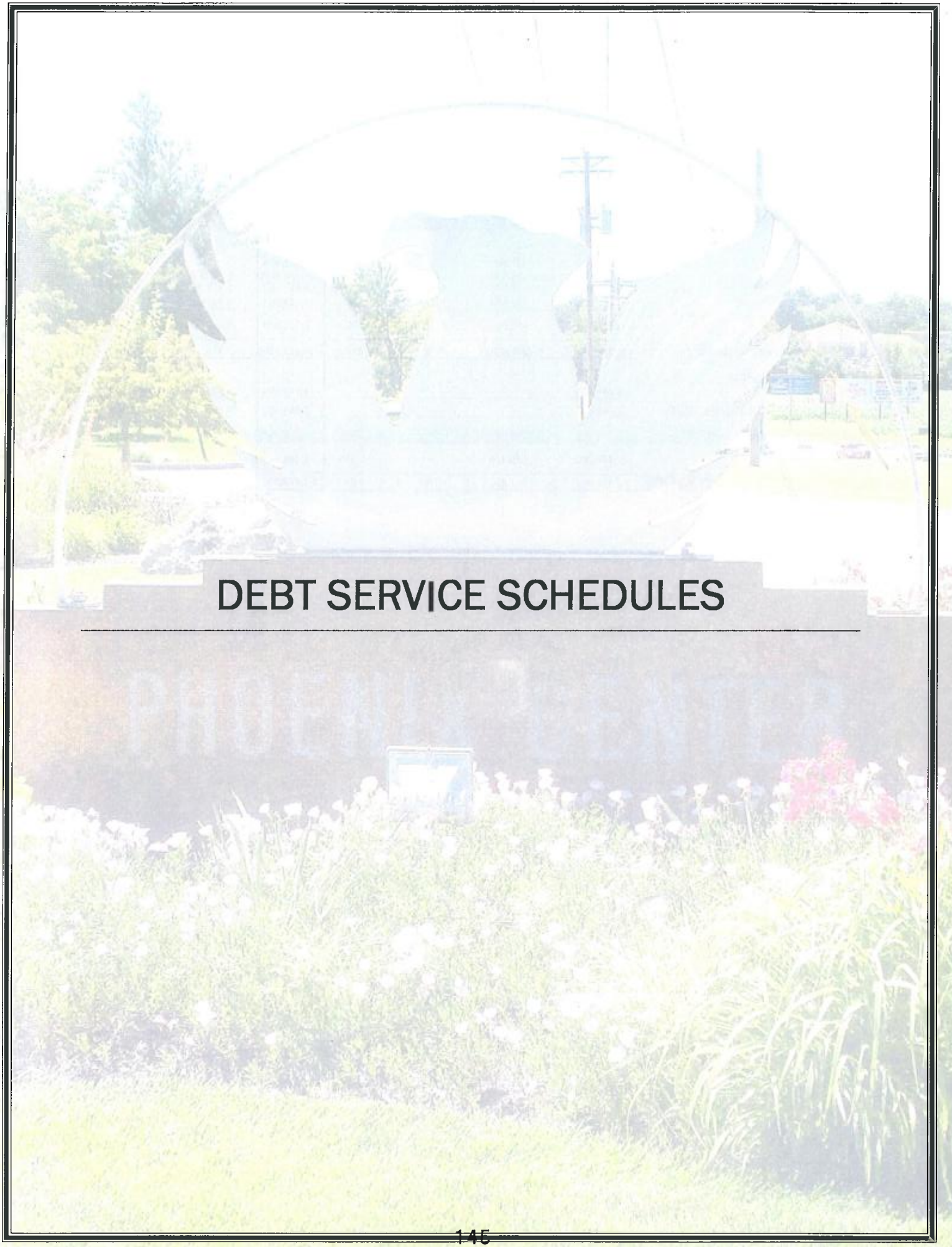
Position	2018	2019	2020
Maintenance Worker III	1.00	1.00	1.00
Maintenance Worker II	2.00	2.00	1.00
Maintenance Worker I	1.00	1.00	1.00
Recycle/Refuse Collector	1.00	1.00	1.00
Compost Center Laborer PT	1.00	1.00	1.00
	6.00	6.00	5.00

DEPARTMENT:	RECYCLING
FUND: 420	DEPT NUMBER: 39

ACCOUNT TITLE	ACTUAL 2017	ACTUAL 2018	ESTIMATED ACTUAL 2019	AMENDED BUDGET 2019	ORIGINAL BUDGET 2020
PERSONAL SERVICES	$254,970	$246,710	$257,586	$279,270	$277,850
PROFESSIONAL & PURCHASED SERVICES	$52,003	$74,023	$67,096	$67,450	$117,320
SUPPLIES & OTHER OPERATING EXPENSE	$58,979	$48,023	$23,926	$70,425	$21,400
SUB TOTAL	$365,952	$368,756	$348,608	$417,145	$416,570
DEPRECIATION	$41,360	$17,311	$0	$42,000	$18,000
SUB TOTAL OPERATING EXPENSES	$407,312	$386,067	$348,608	$459,145	$434,570
CAPITAL	$0	$0	$610	$120,000	$260,000
DEBT SERVICE	$0	$0	$0	$0	
TOTAL BUDGET FOR RECYCLING	$407,312	$386,067	$349,218	$579,145	$694,570
TRANSFERS OUT	$0	$0	$0	$0	$0



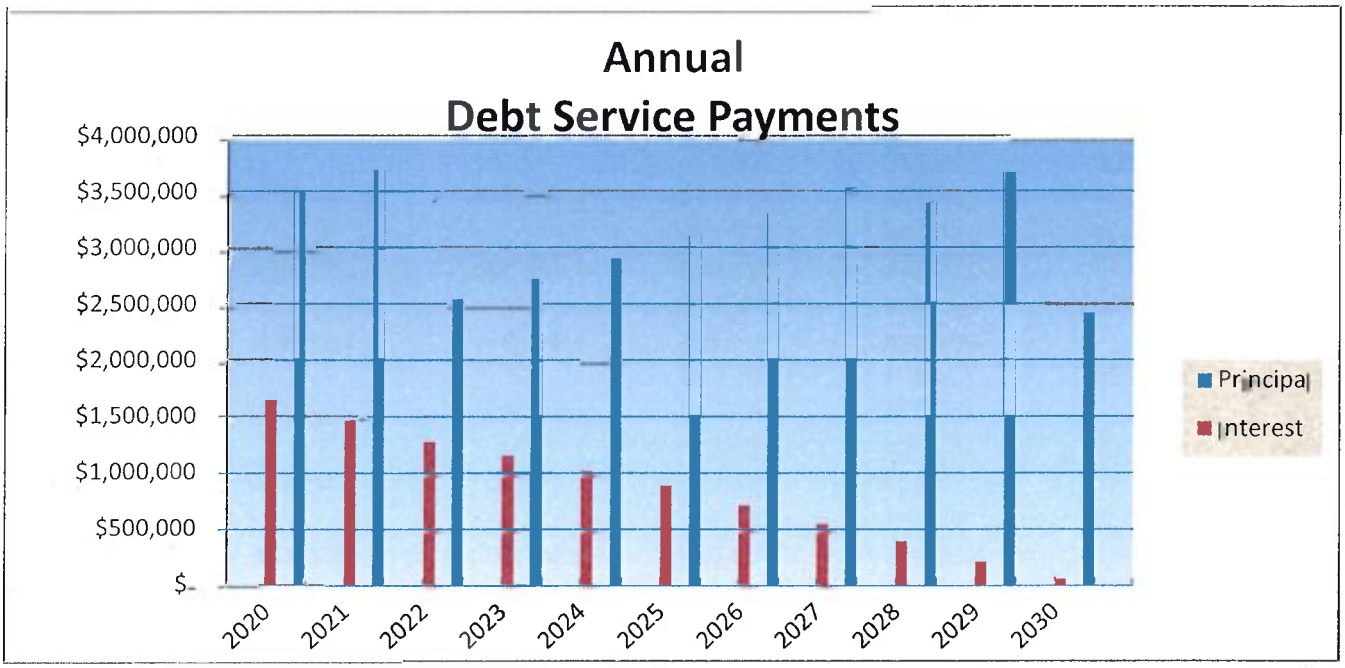




DEBT SERVICE SCHEDULES

CITY OF WASHINGTON, MISSOURI
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	COPS	Downtown TIF - RPA #1	Front & Main TIF - RPA #3	Rhine River TIF - RPA #2	2020 Projected Budget	2019 Final Budget	2019 Estimated Actual
REVENUES							
Taxes	$ -	$ 223,400	7,600	113,500	$ 344,500	$ 333 500	$ 341,692
Investment income	40,000	12,000	50	2,000	54,050	63 500	157,652
TOTAL REVENUES	40,000	235 400	7 650	115 500	398,550	397 000	499 344
EXPENDITURES							
Capital Outlay	-	327,500	-	-	327,500		-
Operation & maintenance	4,500	15,500	600	1,000	21,600	21,000	20,852
Debt service - principal	2,311,400	51,000	6,000	48,000	2,416,400	2,759,200	23 540,953
Debt service - interest	961 400	62,000	1 000	67,000	1,091,400	1,125 800	1,129,418
TOTAL EXPENDITURES	3,277 300	456,000	7 600	116,000	3,856,900	3,913,500	24,691,223
REVENUES OVER (UNDER) EXPENDITURES	(3 237,300)	(220,600)	50	(500)	(3,458,350)	(3,516,500)	(24,191 879)
OTHER FINANCING SOURCES (USES)							
Transfers in	3 241,400	-	-	-	3,241,400	24,620,700	24 778 904
TOTAL OTHER FINANCING SOURCES (USES)	3 241,400	-	-	-	3,241,400	24 620 700	24 778 904
NET CHANGE IN FUND BLANCE	4 100	(220 600)	50	(500)	(216,950)	21 104 200	587 025
FUND BALANCES, OCTOBER 1	2,441,780	642,420	-	5,510	3,089,710		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2020	$ 2,445,880	$ 421,820	$ 50	$ 5 010	$ 2,872,760		



Current Debt Level to Legal Debt Limits:

2019 Assessed Value	$ 348,670,768
Debt Limit-10% of Total Assessed Valuation	$ 34,867,077
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	$ 34,867,077

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 $6.0 million in 2020, 31% represents debt service payments funded by the Enterprise Funds while 69% represents payments from governmental funds. The general fund accounts for approximately $1.4 million or 34% of the governmental debt service while the other 66% 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.

2019 Certificates of Participation
Debt Service Schedule

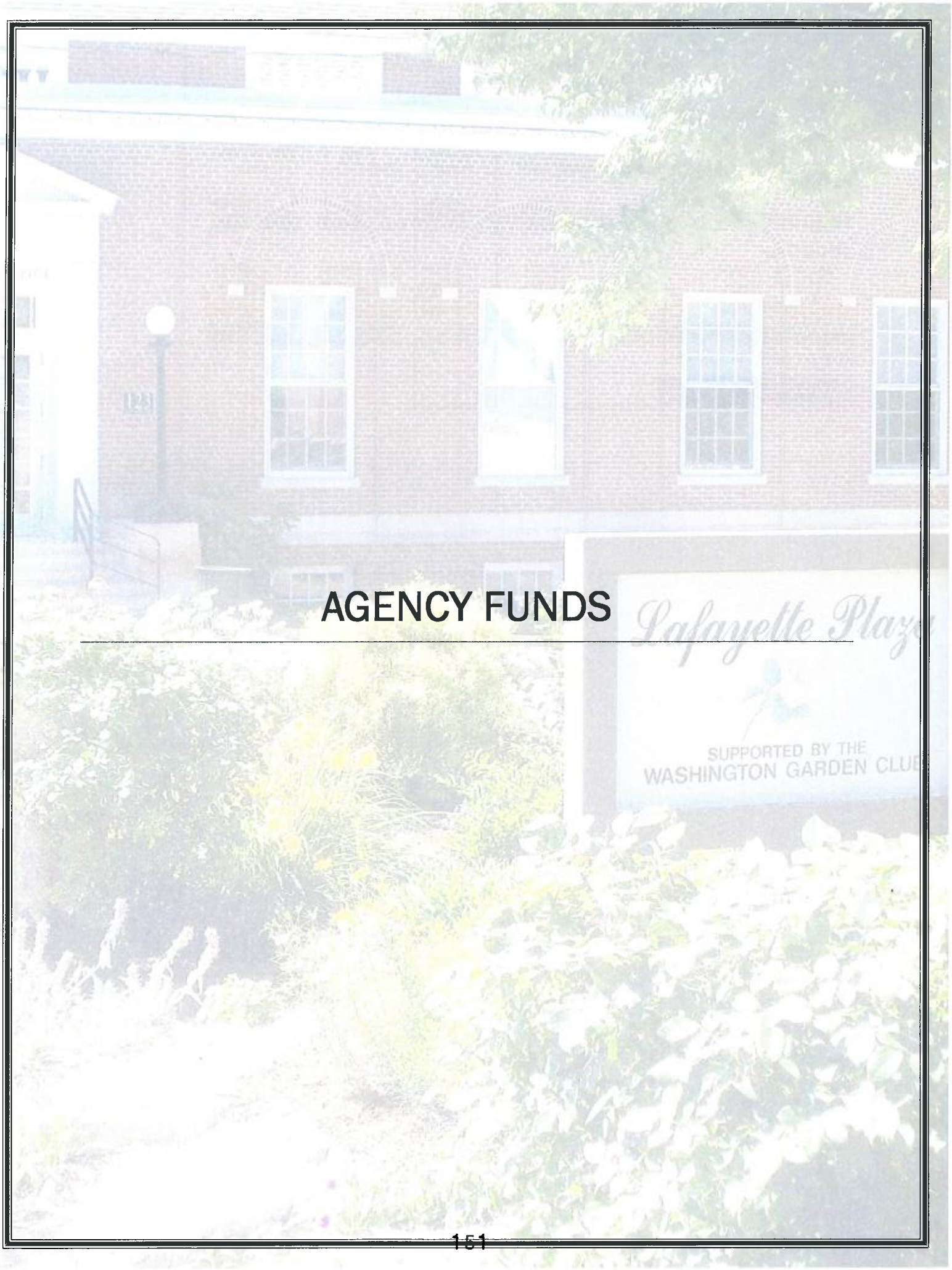
	Principal	Interest	Total	Debt Service FY Ending 9/30	Interest Rate
9/1/2019	$ -	$ 458,541.67	$ 458,541.67	$ 458,541.67	
3/1/2020	1,245,000	532,500	1,777,500		5.000%
9/1/2020	-	501,375	501,375	2,278,875	
3/1/2021	1,375,000	501,375	1,876,375		5.000%
9/1/2021	-	467,000	467,000	2,343,375	
3/1/2022	1,520,000	467,000	1,987,000		5.000%
9/1/2022	-	429,000	429,000	2,416,000	
3/1/2023	1,670,000	429,000	2,099,000		5.000%
9/1/2023	-	387,250	387,250	2,486,250	
3/1/2024	1,830,000	387,250	2,217,250		5.000%
9/1/2024	-	341,500	341,500	2,558,750	
3/1/2025	2,000,000	341,500	2,341,500		5.000%
9/1/2025	-	291,500	291,500	2,633,000	
3/1/2026	2,180,000	291,500	2,471,500		5.000%
9/1/2026	-	237,000	237,000	2,708,500	
3/1/2027	2,380,000	237,000	2,617,000		5.000%
9/1/2027	-	177,500	177,500	2,794,500	
3/1/2028	2,225,000	177,500	2,402,500		5.000%
9/1/2028	-	121,875	121,875	2,524,375	
3/1/2029	2,450,000	121,875	2,571,875		5.000%
9/1/2029	-	60,625	60,625	2,632,500	
3/1/2030	2,425,000	60,625	2,485,625	2,485,625	5.000%
	$ 21,300,000	$ 7,020,292	$ 28,320,292	$ 28,320,292	

The 2019 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, 2020

	Recovery Zone Facility Revenue Bonds Valent Aerostructures Project Series 2010 A B & C	2020 Projected Budget	2019 Final Budget	2019 Estimated Actual
REVENUES				
Rents	$ 710,000	$ 710,000	$ 690,000	$ 722,309
TOTAL REVENUES	710 000	710,000	690,000	722,309
EXPENDITURES				
Debt service - principal	529,000	529,000	510,000	529,029
Debt service - interest	181,000	181,000	180,000	193 287
TOTAL EXPENDITURES	710,000	710,000	690,000	722,316
NET CHANGE IN FUND BALANCE	-	-	-	(7)
FUND BALANCES, OCTOBER 1	-	-		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2020	$ -	$ -		

Capital Budget

Long-Range Capital Budget Plan
Fiscal Years 2020-2029

CITY OF WASHINGTON, MISSOURI
Fiscal 2020-2029 Budgets

Introduction

The 2020-2029 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. Since the aquatic center is still in the planning phase, and the design is still being developed, this estimated annual amount of expense has not been budgeted in future years. In addition, no additional estimated revenue has been projected either.

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 $450,000. 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 $380,000 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 10 years.

Specific Operating Budget Impacts/Non-Recurring Capital Expenditures

New machinery and equipment and vehicles - 3 new police vehicles, Tandem Axle Dump truck, mowers, backhoe 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.

2020 Project Highlights

New dump truck, 2 new trucks, and leaf vac estimated at $328,000 for the street department.

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

Upgrading of a liftstation is estimated at $200,000.

Refurbishing of Enduro & Clay Street water towers is estimated at $470,000.

Street improvements and other projects funded from the Transportation Sales Tax Fund are expected to cost $761,000 in FY 2020. Approximately $65,000 will be reimbursed from federal grant money. These projects include Third Street & High Street Overlay projects. Also funded from the Transportation Sales Tax are the annual street reconstruction/ overlay projects and various sidewalk improvements.

Items rebudgeted from prior years:

Several projects in the capital improvement sales tax and transportation tax were started in the 2019 budget year, with the anticipated remaining estimated cost portion rebudgeted into the 2020 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 2018-2019 include:

Purchased 3 New Police Vehicles
Purchased small and large bucket trucks
Purchased trash truck and refurbished the trash compactor
Purchased sports bleachers, and miscellaneous smaller equipment for Parks Dept.
Bieker & Steutermann Road Project complete
2019 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.

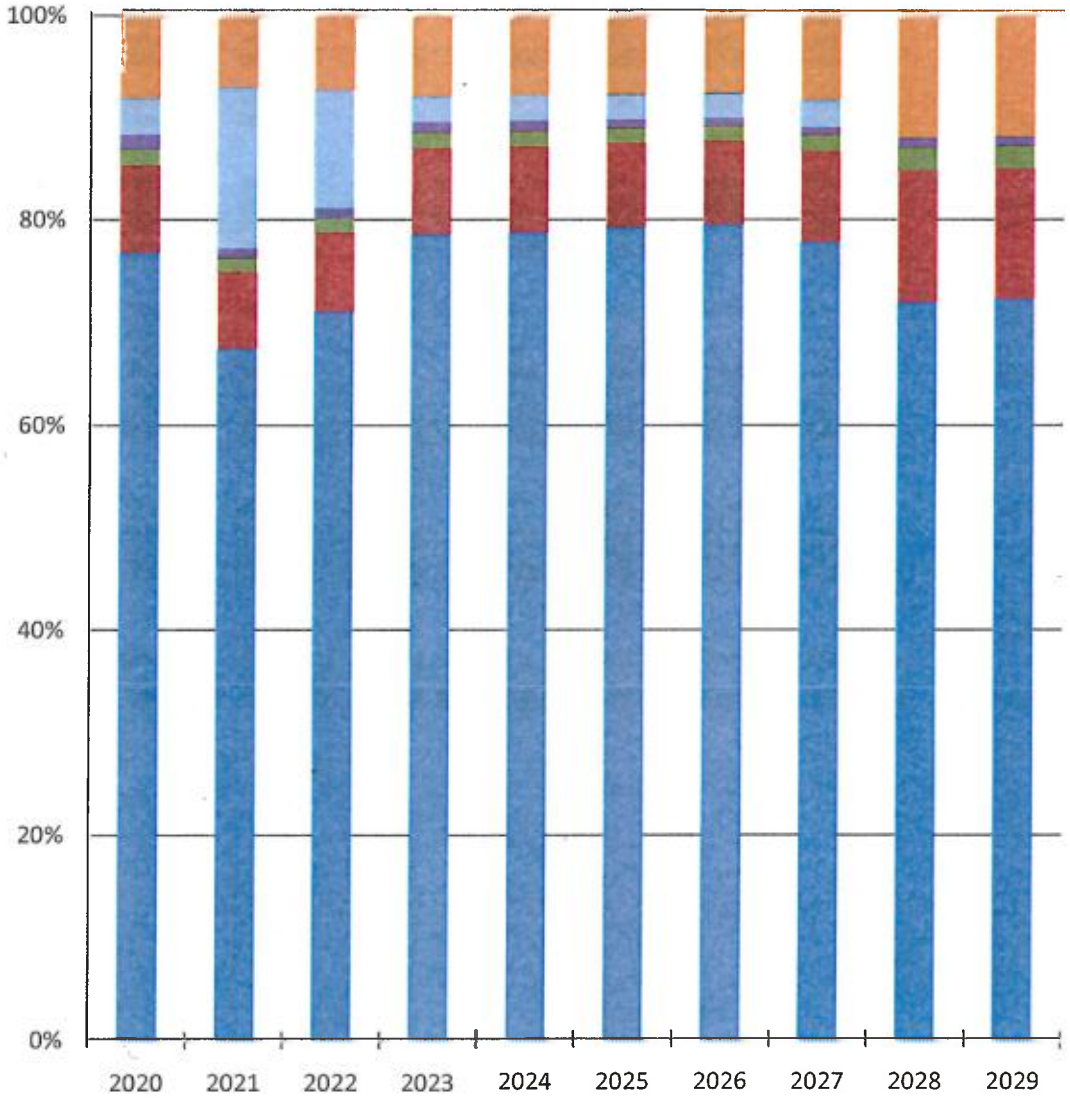
Capital assets are depreciated using the straight-line method over the estimated useful lives of the various classes of assets. The estimated useful lives of depreciable capital assets are as follows:

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 2020-2029 Budgets
Combined Statement of Revenues, Expenditures & Changes in Fund Balance

	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029
Estimated Beginning Fund Balance	$ 11,940,670	$ 10,302,925	$ 7,303,650	$ 6,128,160	$ 6,888,670	$ 8,940,360	$11,334,835	$ 9,946,920	$ 9,668,735	$ 10,370,805
Revenues										
Sales Tax	5,067,500	5,108,400	5,197,600	5,288,600	5,381,400	5,476,000	5,572,600	4,996,200	3,210,750	3,261,950
Motor Fuel/Gas Tax	570,000	565,000	565,000	570,000	575,000	575,000	575,000	575,000	575,000	575,000
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	98 000	74,000	72,000	73,000	73,000	58,000	58,000	48,000	43,000	43,000
Subtotal	5,835,500	5 847,400	5,934,600	6,031,600	6 129,400	6 209,000	6,305,600	5,719,200	3,928,750	3,979,950
Federal/State Grants	233,550	1,192,750	847,140	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	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Transfers in from other funds	525 000	525 000	525 000	525 000	525 000	525 000	525,000	525,000	525,000	525 000
Total Other Financing Sources	535 000	535 000	535 000	535 000	535 000	535 000	535,000	535,000	535,000	535 000
Total Revenues	6,604,050	7 575 150	7 316,740	6,735,350	6 833,150	6,914,250	7,010,850	6,424,450	4,465,250	4,516 450
Expenditures										
Purchased Services	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Land	200,000	-	-	-	-	-	1,000,000	-	-	-
Buildings	515,500	3,413,400	1,970,305	300 000	-	-	2,100,000	-	-	-
Improvements Other Than Buildings	2,232,225	4,386,220	2,329,245	1,494,885	667,500	717,500	1,284,500	245,000	240,000	240,000
Infrastructure	1,256,000	1,895,000	1,852,990	1,005,000	855,000	855,000	855,000	855,000	855,000	855,000
Machinery & Equipment	2 605 895	1 531 980	1 032 430	1 345 550	933 760	1 356 075	1,023 865	3,057,635	401 180	706 955
Total Expenditures	6 929 620	11 346 600	7 304 970	4 265 435	2 576 260	3 048 575	6 383,365	4,277,635	1 616,180	1 921 955
Other Financing Uses										
Non-Capital Fund Transfers	(2,254,225)	(4,445,975)	(1,216,340)	(756,395)	(325,000)	(1,125,000)	(648,000)	(315,000)	(361,000)	(561,000)
Transfers to other funds	3,566,400	3,673,800	2,403,600	2,465,800	2,530,200	2,596,200	2 663 400	2 740 000	2 508 000	2 603 600
Total Other Financing Uses	1,312,175	(772,175)	1,187,260	1,709,405	2,205,200	1,471,200	2 015 400	2 425 000	2 147 000	2 042,600
Total Expenditures	8,241,795	10,574,425	8,492,230	5,974,840	4,781,460	4,519,775	8 398 765	6 702 635	3 763 180	3 964 555
Total Revenues and Other Financing Sources Over (Under) Other Financing Uses and Expenditures	(1,637,745)	(2,999,275)	(1,175,490)	760,510	2,051,690	2 394 475	(1,387,915)	(278,185)	702,070	551,895
Estimated Ending Fund Balance	$ 10,302,925	$ 7,303,650	$ 6,128,160	$ 6 888,670	$ 8,940,360	$11 334,835	$ 9,946,920	$ 9,668,735	$10,370,805	$ 10,922 700

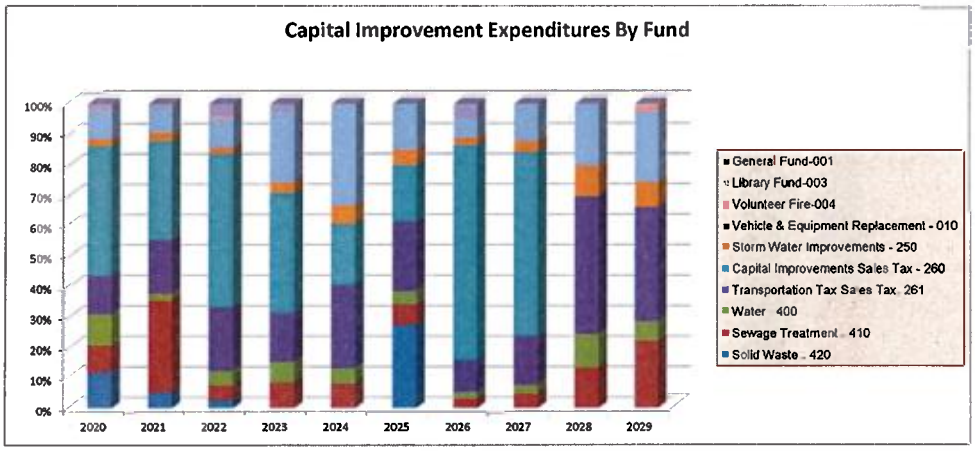
Capital Budget Revenue Sources

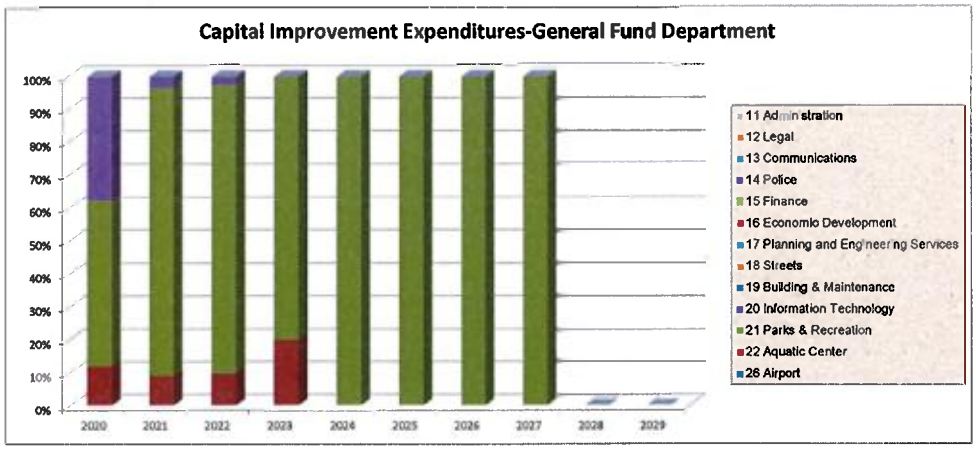


- Sales Tax
- Motor Fuel/Gas Tax
- Road & Bridge Tax
- Investment Income
- Federal/State Grants
- Other Grants & Donations
- Other Financing Sources

CITY OF WASHINGTON, MISSOURI
SUMMARY PAGE - CAPITAL REQUEST
Fiscal 2020-2029 Budgets
Capital Improvement Expenditures By Fund

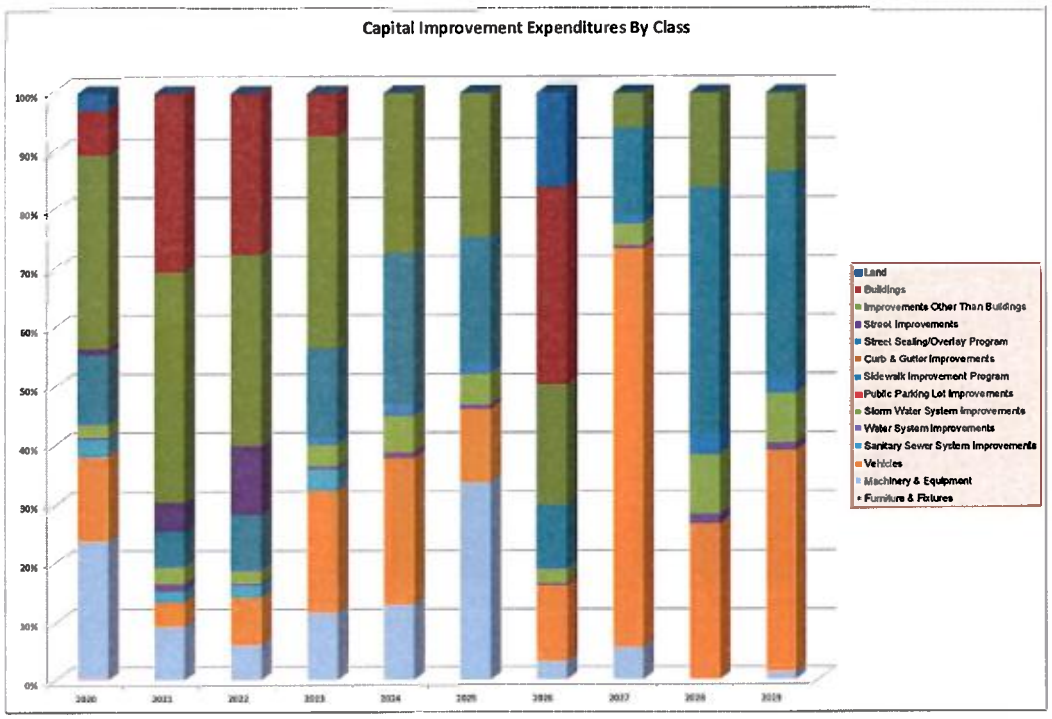
Fund	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
General Fund-001										
11 Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12 Legal	-	-	-	-	-	-	-	-	-	-
13 Communications	-	-	-	-	-	-	-	-	-	-
14 Police	47 425	8,000	8 000	-	-	-	-	-	-	-
15 Finance	-	-	-	-	-	-	-	-	-	-
16 Economic Development	-	-	-	-	-	-	-	-	-	-
17 Planning and Engineering Services	-	-	-	-	-	-	-	-	-	-
18 Streets	-	-	-	-	-	-	-	-	-	-
19 Building & Maintenance	-	-	-	-	-	-	-	-	-	-
20 Information Technology	-	-	-	-	-	-	-	-	-	-
21 Parks & Recreation	62,800	193,120	250,305	105,000	5,000	5 000	322 000	5 000	-	-
22 Aquatic Center	15,000	19,855	28,035	26,395	-	-	-	-	-	-
26 Airport	-	-	-	-	-	-	-	-	-	-
	125 225	220 975	286,340	131 395	5,000	5 000	322 000	5 000	-	-
Special Revenue Funds										
Library Fund-003	-	-	-	-	-	-	-	-	-	-
Volunteer Fire-004	31 000	-	70,000	-	-	-	6,000	-	-	51,000
Capital Program Funds										
Vehicle & Equipment Replacement - 010	637 895	842,125	678 140	936,540	813 760	436 075	372,865	502 635	305,180	410,955
Storm Water Improvements - 250	150,000	315 000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Capital Improvements Sales Tax - 260	2 886,500	3,637,500	3,612,500	1,622,500	487,500	537,500	4 412,500	2,510 000	-	-
Transportation Tax Sales Tax - 261	881,000	1,986,000	1,527,990	680 000	680,000	680,000	680,000	680,000	680,000	680,000
Enterprise Funds										
Water - 400	691,000	250,000	320,000	275,000	120,000	120,000	120,000	110,000	161,000	110,000
Sewage Treatment - 410	602,000	3,400,000	350,000	350,000	200,000	200,000	200,000	200,000	200,000	400,000
Solid Waste - 420	805,000	575,000	190,000	-	-	800,000	-	-	-	-
TOTAL CAPITAL REQUEST	$ 6,809 620	$ 11 226,600	$ 7,184,970	$ 4 145 435	$ 2,456 260	$ 2 928,575	$ 6 263 365	$ 4,157,635	$ 1,496,180	$ 1,801,955





CITY OF WASHINGTON, MISSOURI
SUMMARY PAGE - CAPITAL REQUEST
Fiscal 2020-2029 Budgets
Capital Improvement Expenditures By Class

Asset Class	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
540100 Land	$ 200,000	$ -	$ -	$ -	$ -	$ -	$ 1,000,000	$ -	$ -	$ -
540200 Buildings	515,500	3,413,400	1,970,305	300,000	-	-	2,100,000	-	-	-
541100 Improvements Other Than Buildings	2,232,225	4,386,220	2,329,245	1,494,885	667,500	717,500	1,284,500	245,000	240,000	240,000
541101 Street Improvements	81,000	555,000	847,990	-	-	-	-	-	-	-
541102 Street Sealing/Overlay Program	750,000	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	150,000	315,000	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	200,000	200,000	150,000	150,000	-	-	-	-	-	-
542100 Vehicles	975,540	474,000	588,740	856,265	612,185	365,000	817,270	2,816,720	401,180	681,955
542200 Machinery & Equipment	1,600,355	1,052,980	433,690	489,285	321,575	991,075	206,595	240,915	-	25,000
542300 Furniture & Fixtures	30,000	5,000	10,000	-	-	-	-	-	-	-
TOTAL CAPITAL REQUEST	$ 6,809,620	$11,226,600	$ 7,184,970	$ 4,145,435	$ 2,456,260	$ 2,928,575	$ 6,263,365	$ 4,157,635	$ 1,496,180	$ 1,801,955



Department	Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Police - 14											
	Improvements Other Than Buildings - 541100										
	Shooting Range Pavilion	$ 13,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Shooting Range Electric	4,000	-	-	-	-	-	-	-	-	-
	Shooting Range Asphalt	-	8,000	8,000	-	-	-	-	-	-	-
	PS Building Remodel Electrical/Cameras	30,425	-	-	-	-	-	-	-	-	-
	Vehicles - 542100										
	Machinery & Equipment - 542200										
	Furniture & Fixtures - 542300										
	DEPARTMENT TOTAL	$ 47,425	$ 8,000	$ 8,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
RECAP:											
	Improvements Other Than Buildings - 541100	$ 47,425	$ 8,000	$ 8,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Vehicles - 542100	-	-	-	-	-	-	-	-	-	-
	Machinery & Equipment - 542200	-	-	-	-	-	-	-	-	-	-
	Furniture & Fixtures - 542300	-	-	-	-	-	-	-	-	-	-
	DEPARTMENT TOTAL	$ 47,425	$ 8,000	$ 8,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Department	Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029

Parks & Recreation
Operations-21

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Buildings - 540200										
Barklage RR Roof Replacement	$ -	$ 8,250	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Kohmuller Roof Replacement	-	-	15,000	-	-	-	-	-	-	-
Fairgrounds Pavilion Roof	-	-	-	-	-	-	-	-	-	-
Senior Center Upgrades for Rentals	5,000	-	-	-	-	-	-	-	-	-
Fairgrounds Swine Pavilion - North Roof	-	-	-	-	-	-	-	-	-	-
Miller-Post Cabin Window Replacement	4,000	-	-	-	-	-	-	-	-	-
Krog Park Restroom Roof/Pavilion Replacement	-	-	5,305	-	-	-	-	-	-	-
Main Pavilion Overhead Light Replacement	6,500	-	-	-	-	-	-	-	-	-
Park Shop Office Improvements	5,000	-	-	-	-	-	-	-	-	-
Gazebo Roof Replacement	-	5,150	-	-	-	-	-	-	-	-
Improvements Other Than Buildings - 541100										
Fairgrounds Tennis Court Painting	-	-	-	-	-	-	17,000	-	-	-
Phoenix Tennis Courts Painting	-	-	-	-	-	-	50,000	-	-	-
Lakeview Soccer - Musco Lighting Control	-	10,610	-	-	-	-	-	-	-	-
Lakeview Baseball - Musco Lighting Control	-	10,610	-	-	-	-	-	-	-	-
Recore Park's Lock System	-	15,000	-	-	-	-	-	-	-	-
Optimist Park Playground Replacement	-	-	-	100,000	-	-	-	-	-	-
Rotary Riverfront Trail Overlay - East	-	-	155,000	-	-	-	-	-	-	-
Park Entry Sign Replacements-System Wide	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	-	-
Dog Park Entry Sign	3,300	-	-	-	-	-	-	-	-	-
Dog Park Small Dog Fencing & Gates	14,000	-	-	-	-	-	-	-	-	-
Riverfront Park Irrigation Replacement	-	-	35,000	-	-	-	-	-	-	-
Riverfront Trail Expansion Project V	-	25,000	-	-	-	-	-	-	-	-
Ronsick Grand Stands Painting	-	6,000	-	-	-	-	-	-	-	-
Boat Dock Repairs/Upgrades	-	8,000	-	-	-	-	-	-	-	-
Fairgrounds Bleacher Repairs	15,000	-	-	-	-	-	-	-	-	-
Farmer's Market Brick Columns Repairs	-	5,000	-	-	-	-	-	-	-	-
Burger Park Disc Golf Landscaping & Amenities	5,000	-	-	-	-	-	-	-	-	-
Freight Building and Caboose Painting	-	30,000	-	-	-	-	-	-	-	-
All Abilities Playground Surfacing Replacement	-	-	-	-	-	-	250,000	-	-	-
Asphalt Dog Park Parking Lot	-	20,000	-	-	-	-	-	-	-	-
Asphalt Gazebo Parking Lot	-	17,500	-	-	-	-	-	-	-	-
Asphalt Main Park Parking Lot	-	15,000	-	-	-	-	-	-	-	-
Other Park Parking Lots (2)	-	-	35,000	-	-	-	-	-	-	-
Heritage Park Sidewalk Replacement	-	12,000	-	-	-	-	-	-	-	-
DEPARTMENT TOTAL	**$ 62,800**	**$ 193,120**	**$ 250,305**	**$ 105,000**	**$ 5,000**	**$ 5,000**	**$ 322,000**	**$ 5,000**	**$ -**	**$ -**

RECAP:										
Land - 540100	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Buildings - 540200	20,500	13,400	20,305	-	-	-	-	-	-	-
Improvements Other Than Buildings - 541100	42,300	179,720	230,000	105,000	5,000	5,000	322,000	5,000	-	-
DEPARTMENT TOTAL	**$ 62,800**	**$ 193,120**	**$ 250,305**	**$ 105,000**	**$ 5,000**	**$ 5,000**	**$ 322,000**	**$ 5,000**	**$ -**	**$ -**

Lions Lake

Department	Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Parks & Recreation											
Aquatic Complex-22											
Buildings - 540200											
Improvements Other Than Buildings - 541100											
	Side Painting	$ -	$ -	$ -	$ 17,385	$ -	$ -	$ -	$ -	$ -	$ -
	Leisure Pool Painting	-	-	-	-	-	-	-	-	-	-
	Caulking	-	-	8,745	-	-	-	-	-	-	-
Machinery & Equipment - 542200											
	Pumps	15,000	9,020	9,290	-	-	-	-	-	-	-
	DE Filters	-	-	-	-	-	-	-	-	-	-
	Sand Filters	-	5,835	-	-	-	-	-	-	-	-
	Valves	-	-	-	-	-	-	-	-	-	-
	Diving Boards	-	-	-	9,010	-	-	-	-	-	-
	Chemtrollers	-	-	-	-	-	-	-	-	-	-
Furniture & Fixtures - 542300											
	Misc. for new Pool	-	5,000	10,000	-	-	-	-	-	-	-
	DEPARTMENT TOTAL	**$ 15,000**	**$ 19,855**	**$ 28,035**	**$ 26,395**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
RECAP:											
Buildings - 540200		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Improvements Other Than Buildings - 541100		-	-	8,745	17,385	-	-	-	-	-	-
Machinery & Equipment - 542200		15,000	14,855	9,290	9,010	-	-	-	-	-	-
Furniture & Fixtures - 542300		-	5,000	10,000	-	-	-	-	-	-	-
	DEPARTMENT TOTAL	**$ 15,000**	**$ 19,855**	**$ 28,035**	**$ 26,395**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Department	Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Volunteer Fire- 004											
Operations - 24											
Improvements Other Than Buildings - 541100											
	Training Tower Rehab	$ -	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Vehicles - 542100											
	Chief Vehicle (7 year rotation)	-	-	50,000	-	-	-	-	-	-	51,000
Machinery & Equipment - 542200											
	Rescue Tool Pumper 133	15,000	-	-	-	-	-	-	-	-	-
	Thermal Image Camera- 193	10,000	-	-	-	-	-	-	-	-	-
	Copier Replacement HQ	6,000	-	-	-	-	-	6,000	-	-	-
Furniture & Fixtures - 542300											
	DEPARTMENT TOTAL	$ 31,000	$ -	$ 70,000	$ -	$ -	$ -	$ 6,000	$ -	$ -	$ 51,000
RECAP:											
Improvements Other Than Buildings - 541100		$ -	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Vehicles - 542100		-	-	50,000	-	-	-	-	-	-	51,000
Machinery & Equipment - 542200		31,000	-	-	-	-	-	6,000	-	-	-
Furniture & Fixtures - 542300		-	-	-	-	-	-	-	-	-	-
	FUND TOTAL	$ 31,000	$ -	$ 70,000	$ -	$ -	$ -	$ 6,000	$ -	$ -	$ 51,000

Department	Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Vehicle & Equipment Replacement Fund - 010											
	Vehicles - 542100										
	Public Safety - Police Department - 14										
	3 Ford Interceptor SUV vehicles fully equipped/upfitted (5 year rotation	$ 156,000	$ 156,000	$ 156,000	$ 160,000	$ 160,000	$ 160,000	$ 165,000	$ 165,000	$ 165,000	$ 170,000
	HumVee Upgrade/Remodel (Painting & Decals)	10,540	-	-	-	-	-	-	-	-	-
	Engineering - Department 17 - 172										
	2014 Chevy Impala	-	-	-	-	25,000	-	-	-	-	-
	Highways and streets - Department 18										
	3/4 Ton 4x4 Pickup, Fuel Tank, Tool Box (replace 2006 #50)	-	-	-	50,000	-	-	-	-	-	-
	3/4 Ton 4x4 pick up, Fuel tank, tool box (replace 2006 #55)	-	-	50,000	-	-	-	-	-	-	-
	3/4 Ton 4x4 Pickup, Fuel Tank, Toolbox (replace 2006 # 49)	-	-	50,000	-	-	-	-	-	-	-
	2 Ton Dump Truck with snow plow/Spreader (replace 2005 #48)	148,000	-	-	-	-	-	-	-	-	-
	2 Ton Dump Truck with snow plow/Spreader (replace 2007 #52)	-	-	-	152,000	-	-	-	-	-	-
	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	-	-	-	-	-
	1 ton Sign Truck, replace 1996 # 33	70,000	-	-	-	-	-	-	-	-	-
	1 Ton pickup w/utility bed, Compressor, Generator, welder (Replace 1996 #33)	55,000	-	-	-	-	-	-	-	-	-
	1 1/4 ton Dump,with striper replace 1990 #45 (SRD Support?)	-	160,000	-	-	-	-	-	-	-	-
	1 1/4 ton dump, plow,spreader, (Replace 2003 #47)	-	58,000	-	-	-	-	-	-	-	-
	1 1/4 ton dump, plow,spreader, (Replace 2007 #41)	-	-	-	65,000	-	-	-	-	-	-
	Tandem Axle Dump,(Replace 2003 #46)	-	-	-	155,000	-	-	-	-	-	-
	Tandem Axle Dump (Replace 2007 #51)	-	-	-	-	-	160,000	-	-	-	-
	Parks - Department 21										
	2007 3/4 Ton Truck #95 - Replacement	-	55,000	-	-	-	-	-	-	-	-
	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										
	Communications- Department 13										
	Recording System	40,000	-	-	-	-	-	-	-	-	-
	Highways and streets - Department 18										
	Zero Turn Mower	-	-	-	12,000		-	-	-	-	-
	Walk Behind Mower	-		8000	-	-	-	-	-	-	-
	Leaf Vac (Replacesold self contained 2002)	55,000	-	-	-	-	-	-	-	-	-
	Wheel Loader (Replaces 2007 Cat 924)	-	130,000	-	-	-	-	-	-	-	-
	Backhoe. (Replace 2007 430E)	-	-	130,000	-	-	-	-	-	-	-
	IT - Department 20										
	Copier replacement	25,000	10,000	-	-	-	30,000	30,000	30,000	-	-
	Printer replacement	-	-	-	-	25,000	-	-	-	-	25,000
	Parks - Department 21										
	1980 100 Gallon Sprayer #185 - Replacement	-	-	-	5,000	-	-	-	-	-	-
	1980 6' Brush Hog #148 - Replacement	-	-	-	-	-	-	-	20,000	-	-
	1990 Chipper #175 - Replacement	-	-	-	65,000	-	-	-	-	-	-
	1992 Power Weed Sprayer #186 - Replacement	-	-	-	-	-	-	-	6,320	-	-
	1998 Mini Lift #195 - Replacement	-	-	5,465	-	-	-	-	-	-	-
	1999 UTV #135 - Replacement	-	35,000	-	-	-	-	-	-	-	-
	2000 John Deere Tractor #146 - Replacement	-	-	82,000	-	-	-	-	-	-	-
	2000 Power Washer #194 - Replacement	-	5,000	-	-	-	-	-	-	-	-
	2001 Clark Fork Lift #176 - Replacement	-	-	-	20,000	-	-	-	-	-	-
	2002 Welder #196 - Replacement	-	-	-	5,630	-	-	-	-	-	-
	2004 Toro Wide Area Mower #100 - Replacement	-	-	-	70,000	-	-	-	-	-	-
	2004 Smithco Ballfield Groomer #170 - Replacement	-	33,190	-	-	-	-	-	-	-	-
	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	-	-	-
	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	-	-	-	-	-	75,000	-	-	-	-
	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	-	22,510	23 185	-	-	-	-	-	-	-
New - Solid Tine Aerator	33 000	-	-	-	-	-	-	-	-	-
New - Highway Safety Light Tower	-	15,000	-	-	-	-	-	-	-	-
Drill Press #198 - Replacement	-	-	-	5 150	-	-	-	-	-	-
New - Top Dresser	-	37 130	-	-	-	-	-	-	-	-
New - Pressure Washer Trailer	-	16 885	-	-	-	-	-	-	-	-
New - Six Way Dozer Blade	6,000	-	-	-	-	-	-	-	-	-
Parks Admin/Maint. Emergency Generator	-	75,000	-	-	-	-	-	-	-	-
Transfer Switches	-	15,410	-	-	-	-	-	-	-	-
25' Enclosed Trailer	18,355	-	-	-	-	-	-	-	-	-
Salt Spreader Replacement	8 000	-	-	-	-	-	-	-	-	-
Salt Spreader Replacement	8,000	-	-	-	-	-	-	-	-	-
Soccer Irrigation Control w IT	5,000	-	-	-	-	-	-	-	-	-
Baseball Irrigation Control w IT	-	9,000	-	-	-	-	-	-	-	-
Football Irrigation control w IT	-	9,000	-	-	-	-	-	-	-	-
DEPARTMENT TOTAL	$ 637,895	$ 842,125	$ 678,140	$ 936,540	$ 813 760	$ 436,075	$ 372 865	$ 502,635	$ 305,180	$ 410,955

RECAP

Vehicles _ 542100	$ 439 540	$ 429,000	$ 303,740	$ 656,265	$ 567,185	$ 320,000	$ 247,270	$ 261,720	$ 305,180	$ 385 955
Machinery & Equipment _ 542200	198 355	413,125	374 400	280,275	246,575	116,075	125,595	240,915	-	25,000
FUND TOTAL	$ 637,895	$ 842,125	$ 678,140	$ 936,540	$ 813 760	$ 436,075	$ 372 865	$ 502 635	$ 305,180	$ 410 955

Sewer Vacuum Truck

Dare Car

Department	Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
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
Machinery & Equipment - 542200											
	DEPARTMENT TOTAL	$ 150,000	$ 315,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
RECAP:											
Stormwater Improvements - 541107		$ 150,000	$ 315,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Machinery & Equipment - 542200		-	-	-	-	-	-	-	-	-	-
	FUND TOTAL	$ 150,000	$ 315,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000

Capital Improvement Sales Tax Fund - 260

partment Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Land - 540100										
Economic Development -Department 16										
New Industrial Park	$ -	$ -	$ -	$ -	$ -	$ -	$1,000,000	$ -	$ -	$ -
Buildings - 540200										
Administration- Department 11										
City hall improvements (Flooring/Painting Finance Floor) *	20,000	-	-	-	-	-	-	-	-	-
Energy Efficiency Improvements	-	-	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	475,000	2,500,000	1,000,000	-	-	-	-	-	-	-
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 - Waterworks Building	110,000	-	-	-	-	-	-	-	-	-
Downtown Washington-Replacement and New Light Standards	-	-	-	-	-	75,000	-	-	-	-
Economic Development -Department 16										
Front & Main TIF-Infrastructure *	425,000	-	-	-	-	-	-	-	-	-
Parks -Department 21										
Lions Lake Pavilion Replacements	200,000	-	-	-	-	-	-	-	-	-
Various Roofing Replacements	-	-	-	-	75,000	-	-	-	-	-
Mainstage Roof Structure	-	-	375,000	-	-	-	-	-	-	-
Skate Park Phase 3	150,000	-	-	-	-	-	-	-	-	-
Phoenix Park Playground	-	-	-	-	-	-	250,000	-	-	-
Ronsick Field Improvements	-	-	-	350,000	-	-	-	-	-	-
Riverfront Park Project	-	-	250,000	-	-	-	-	-	-	-
Krog Park Playground Replacement	-	-	-	-	-	-	75,000	-	-	-
Main Park Playground *	250,000	-	-	-	-	-	-	-	-	-
Airport -Department 26										
Future Airport Improvements	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		-	-
Replace Pumpers 113/143	-	-	-	-	-	-	-	1,210,000	-	-
Replace Ladder 124	-	-	-	-	-	-	-	1,300,000	-	-
Machinery & Equipment - 542200										
Communications - Department 13										
Siren Replacement	245,000	-	-	-	-	-	-	-	-	-
MOSWIN Communication Project	439,000	-	-	-	-	-	-	-	-	-
Fire - Department 24										
Self-Contained Breathing Apparatus	250,000	-	-	-	-	-	-	-	-	-
Omnigo Vehicle Application	-	-	-	125,000	-	-	-	-	-	-
Information Technology- Department 20										
Server/Network Upgrades	50,000	50,000	50,000	75,000	75,000	75,000	75,000	-	-	-
Camera System Final Phase (Coverage of all City facilities & Installation)*	40,000	-	-	-	-	-	-	-	-	-
Tyler Incode Software - Executime (Balance of Project)*	25,000	-	-	-	-	-	-	-	-	-
Permitting & Land Mgmt., Code Enforcement, License Mgmt. Upgrade plus travel expenses (Balance of project) *	20,000	-	-	-	-	-	-	-	-	-
DEPARTMENT TOTAL	$ 2,886,500	$ 3,637,500	$ 3,612,500	$1,622,500	$ 487,500	$ 537,500	$4,412,500	$ 2,510,000	$ -	$ -
RECAP:										
Land - 540100	$ -	$ -	$ -	$ -	$ -	$ -	$1,000,000	$ -	$ -	$ -
Buildings - 540200	495,000	3,400,000	1,950,000	300,000	-	-	2,100,000	-	-	-
Improvements Other Than Buildings - 541100	1,322,500	187,500	1,612,500	1,122,500	412,500	462,500	712,500	-	-	-
Vehicles - 542100	-	-	-	-	-	-	525,000	2,510,000	-	-
Machinery & Equipment - 542200	1,069,000	50,000	50,000	200,000	75,000	75,000	75,000	-	-	-
Furniture & Fixtures - 542300	-	-	-	-	-	-	-	-	-	-
FUND TOTAL	$ 2,886,500	$ 3,637,500	$ 3,612,500	$1,622,500	$ 487,500	$ 537,500	$4,412,500	$ 2,510,000	$ -	$ -

Main Stage - 2012

Phoenix Park Tennis Courts - 2012

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

Department	Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Transportation Sales Tax Fund - 261											
Improvements Other Than Buildings - 541100											
	Busch Creek Greenway Construction (Grant $580,000, City Portion $171,000)	$ -	$ 751,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Street Improvements - 541101											
	Third Street Overlay and Improvements (Design $60,000 Total, Grant $48,000, City Portion $12,000) (ROW $10,000 Total, Grant $8,000, City Portion $2,000) (Construction $847,990, Grant $678,392, City Portion $169,598) ($917,990 Total, Grant $734,392, City Portion $183,598)	60,000	10,000	847,990	-	-	-	-	-	-	-
	High Street Overlay (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)	21,000	545,000	-	-	-	-	-	-	-	-
Street Reconstruction Program - 541102											
	Miscellaneous streets - to be identified February 2020 (PASER)	750,000	-	-	-	-	-	-	-	-	-
	Street reconstruction-Various Streets	-	630,000	630,000	630,000	630,000	630,000	630,000	630,000	630,000	630,000
Sidewalk Improvement Program - 541104											
	Miscellaneous streets - to be identified February 2020 (PASER)	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	$ 881,000	$ 1,986,000	$ 1,527,990	$ 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		81,000	555,000	847,990	-	-	-	-	-	-	-
Street Reconstruction Program - 541102		750,000	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	$ 881,000	$ 1,986,000	$ 1,527,990	$ 680,000	$ 680,000	$ 680,000	$ 680,000	$ 680,000	$ 680,000	$ 680,000

Fourteenth Street Bridge - 2012

Department	Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
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	100,000	-	-	-	-	-	-	-	-	-
	Exterior	150,000	-	-	-	-	-	-	-	-	-
	New water tower East Side -Partially funded out of CIST	-	-	200,000	-	-	-	-	-	-	-
	Roof Replacement Program (1 Well each year)	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	-	-
	Various Well Replacement Pump & Motor (if needed)	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
	Drop Ceiling Upgrade	-	10,000	-	-	-	-	-	-	-	-
Water System Improvements - 541110											
	Various water system improvements (if needed)	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 and will provided needed fire protection	-	120,000	-	-	-	-	-	-	-	-
Vehicles - 542100											
	Replace 2003 F550 1 1/4 ton Dumptruck #17	96,000	-	-	-	-	-	-	-	96,000	-
	Replace 2012 Chevy Colorado	-	-	-	-	45,000	-	-	-	-	-
	Replace 2003 Ford Explorer	-	-	-	-	-	45,000	-	-	-	-
	Replace 2007 Ford Pickup #21	-	-	45,000	-	-	-	-	-	-	-
	Replcae 2007 International Tandem Dump Truck	-	-	-	200,000	-	-	-	-	-	-
	Replace 2015 Chevrolet Silerado Pickup	-	-	-	-	-	-	45,000	-	-	-
	Replace 2017 Chevrolet Silerado Pickup	-	-	-	-	-	-	-	45,000	-	-
	Replace 2019 Chevrolet Silerado Pickup	-	-	-	-	-	-	-	-	-	45,000
	Replace 2011 Ford Crew Cab Pickup #2	-	45,000	-	-	-	-	-	-	-	-
Machinery & Equipment - 542200											
	Wireless System	50,000	-	-	-	-	-	-	-	-	-
Furniture & Fixtures - 542300											
	DEPARTMENT TOTAL	$ 691,000	$ 250,000	$ 320,000	$ 275,000	$ 120,000	$ 120,000	$ 120,000	$ 110,000	$ 161,000	$ 110,000
RECAP:											
Land - 540100		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Buildings - 540200		-	-	-	-	-	-	-	-	-	-
Improvements Other Than Buildings - 541100		520,000	60,000	250,000	50,000	50,000	50,000	50,000	40,000	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		96,000	45,000	45,000	200,000	45,000	45,000	45,000	45,000	96,000	45,000
Machinery & Equipment - 542200		50,000	-	-	-	-	-	-	-	-	-
Furniture & Fixtures - 542300		-	-	-	-	-	-	-	-	-	-
	FUND TOTAL	$ 691,000	$ 250,000	$ 320,000	$ 275,000	$ 120,000	$ 120,000	$ 120,000	$ 110,000	$ 161,000	$ 110,000

Water Tower renovations - 2018

Department	Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Sewage Treatment Fund - 410											
Sewage Treatment Collections - 360 Sewage Treatment Plant - 361											
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	BIO-SCRU Biosolids drying system	-	3,000,000	-	-	-	-	-	-	-	-
Sub-Dept 361	Pole barn & Concrete-Drying Bed	50,000	-	-	-	-	-	-	-	-	-
Sanitary Sewer System Improvements - 541120											
Sub-Dept 000	Upgrading West End Liftstation to submersable Pumps	200,000	-	-	-	-	-	-	-	-	-
Sub-Dept 000	Upgrading West-link Liftstation	-	200,000	-	-	-	-	-	-	-	-
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 2006 Chevrolet Pickup Truck	45,000	-	-	-	-	-	-	-	-	100,000
Sub-Dept 000	1-Ton Utility Truck w/side crane	-	-	-	-	-	-	-	-	-	100,000
Machinery & Equipment - 542200											
Sub-Dept 361	Blower	77,000	-	-	-	-	-	-	-	-	-
Furniture & Fixtures - 542300											
Sub-Dept 361	Scada System upgrade Installation (10 yrs old)	30,000	-	-	-	-	-	-	-	-	-
	DEPARTMENT TOTAL	$ 602,000	$ 3,400,000	$ 350,000	$ 350,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 400,000
RECAP:											
Land - 540100		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Buildings - 540200		-	-	-	-	-	-	-	-	-	-
Improvements Other Than Buildings - 541100		250,000	3,200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Sanitary Sewer System Improvements - 541120		200,000	200,000	150,000	150,000	-	-	-	-	-	-
Vehicles - 542100		45,000	-	-	-	-	-	-	-	-	200,000
Machinery & Equipment - 542200		77,000	-	-	-	-	-	-	-	-	-
Furniture & Fixtures - 542300		30,000	-	-	-	-	-	-	-	-	-
	FUND TOTAL	$ 602,000	$ 3,400,000	$ 350,000	$ 350,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 400,000

Walnut Street Liftstation 2011

Department	Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Solid Waste Fund - 420											
Refuse Collection Operations - 37											
Vehicles - 542100											
	Refuse Truck , replace #37 2005	$ -	$ -	$ 190,000	-	$ -	$ -	$ -	$ -	$ -	$ -
	Refuse Truck (replace 2006 #38) Maint Issues	185,000	-	-	-	-	-	-	-	-	-
Machinery & Equipment - 542200											
Landfill Operations - 38											
Land - 540100											
	10 Acres-Landfill Expansion	200,000	-	-	-	-	-	-	-	-	-
Machinery & Equipment - 542200											
	Track Loader - Replaces 1998 953C	-	225,000		-	-	-	-	-	-	-
	Hydraulic Scraper 2000	-	100,000	-	-	-	-	-	-	-	-
	Challenger, replace old unit 2000	-	250,000	-	-	-	-	-	-	-	-
	Compactor, 826H, Replace, 2007	-	-	-	-	-	800,000	-	-	-	-
	JD 500 Angle Dozer, replace 1995 D6	160,000	-	-	-	-	-	-	-	-	-
Recycling Operations - 39											
Improvements Other Than Buildings - 541100											
	Pave Parking Lot	50,000	-	-	-	-	-	-	-	-	-
Vehicles - 542100											
	Recycle Truck,, replace 2006 #29	130,000	-	-	-	-	-	-	-	-	-
	Replace Excel Bailer 2000	80,000	-	-	-	-	-	-	-	-	-
Machinery & Equipment - 542200											
	DEPARTMENT TOTAL	$ 805,000	$ 575,000	$ 190,000	$ -	$ -	$ 800,000	$ -	$ -	$ -	$ -
RECAP:											
Land - 540100		$ 200,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Improvements Other Than Buildings - 541100		50,000	-	-	-	-	-	-	-	-	-
Vehicles - 542100		395,000	-	190,000	-	-	-	-	-	-	-
Machinery & Equipment - 542200		160,000	575,000	-	-	-	800,000	-	-	-	-
	FUND TOTAL	$ 805,000	$ 575,000	$ 190,000	$ -	$ -	$ 800,000	$ -	$ -	$ -	$ -

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 :

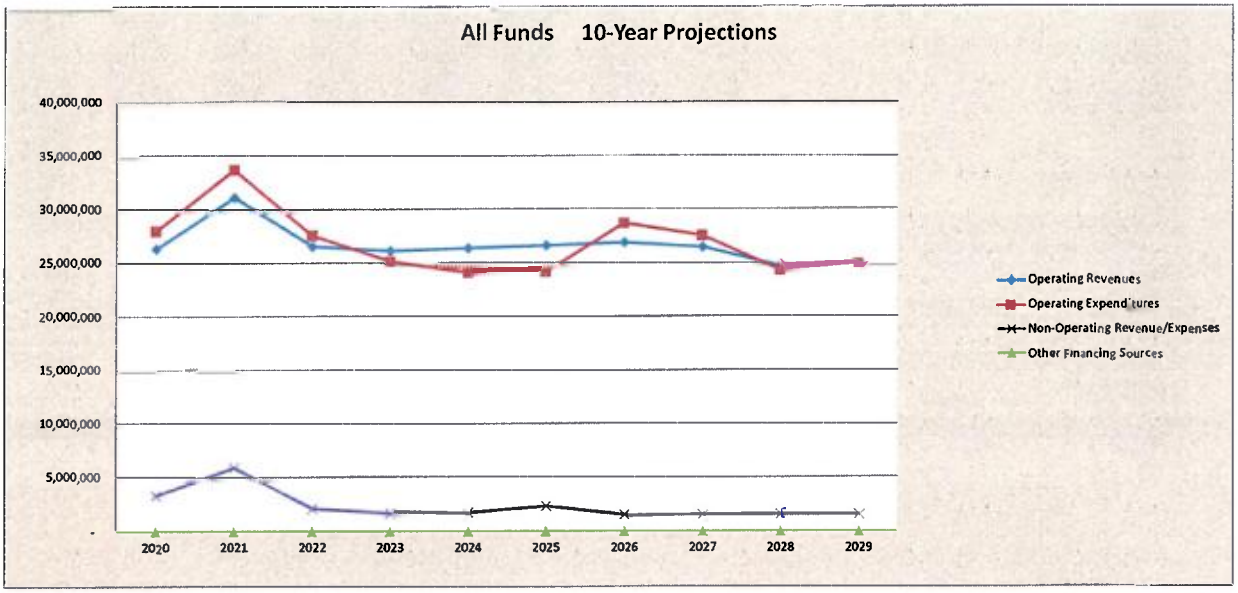
- Ability to properly plan for capital purchases
- Ability to properly plan and meet debt requirements.
- Ability to properly plan rate increases.
- Ability to properly plan for personnel management
- Ability to provide quality services to its residents.

Budget Assumptions:

- Estimated sales tax revenue to increase by 1 % in 2020 and 2 % annually thereafter.
- Estimated health insurance at 6% increase for 2020 and 10% thereafter annually.
- The 2020 budget contains a 2.8% 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.
- The new aquatic center is budgeted for construction in 2021. At this time, amentities and options are still being reviewed. Therefore, there is no anticipated increase in monthly operating costs added to 10-year budget plan at this time.
- No new debt anticipated.

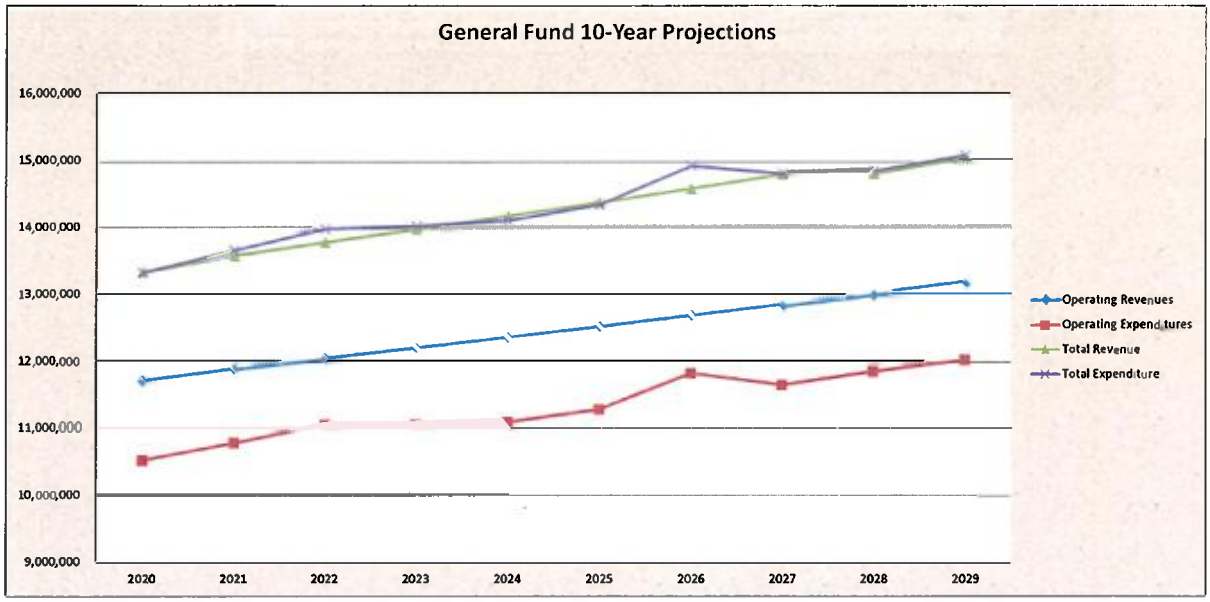
CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
September 30 2020 through 2029

All Funds	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
ESTIMATED BEGINNING FUND BALANCE/NET POSITION, October 1	$31,385 795	$32 782 755	$26,785,325	$25 764 265	$ 27,038 240	$ 30,435 220	$ 32,585,144	$ 31 387 683	$ 30 836,196	$ 31 785 504
TOTAL OPERATING REVENUES	26 576 030	31,372 745	26,805,900	26 383 590	26 644 660	26,889 330	27,156,000	26 739 670	24 956,530	25 183 890
TOTAL OPERATING EXPENDITURES/EXPENSES	28 244 440	33,986,915	27,833,400	25 405 455	24 354 120	24 409 146	28,972,001	27 828 597	24,565,862	25 117 233
TOTAL NON-OPERATING REVENUES/EXPENSES	3 479 630	6,083,260	2,268,560	1,809 160	1 628,560	2 250,260	1 421,460	1,531,560	1,539 360	1,547 260
TOTAL OTHER FINANCING SOURCES (USES)	10,000	10,000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000
NET CHANGE IN FUND BALANCE/NET POSITION	(5,138,040)	(8,687,430)	(3 286 060)	(821,025)	671 980	239 924	(3,227,461)	(2 610 487)	(1,138 692)	(1,470 603)
ESTIMATED ENDING FUND BALANCE/NET POSITION September 30	$26,247,755	$24,095,325	$23 499 265	$24 943 240	$ 27 710 220	$ 30 675 144	$ 29 357 683	$ 28 777 196	$ 29 697 504	$ 30 314 901



CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
September 30, 2020 through 2029

GENERAL FUND	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 4,904,150	$ 4,906,155	$ 4,825,185	$ 4,621,675	$ 4,570,310	$ 4,636,785	$ 4,667,789	$ 4,323,558	$ 4,316,386	$ 4,276,334
OPERATING REVENUES:										
Taxes	9,330,355	9,466,830	9,609,510	9,754,990	9,903,060	10,054,030	10,208,000	10,364,870	10,524,730	10,687,690
Licenses and permits	187,250	208,000	208,500	208,500	208,500	209,000	209,000	209,000	209,000	209,000
Intergovernmental	441,420	450,700	456,200	461,200	466,200	471,700	476,700	481,700	487,200	492,200
Charges for services	1,426,480	1,423,550	1,427,150	1,427,750	1,430,450	1,431,050	1,434,650	1,435,350	1,437,950	1,438,550
Fines	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Investment Income	109,000	109,000	109,000	109,000	109,000	109,000	109,000	109,000	109,000	109,000
Rents	172,735	180,890	181,350	181,350	181,350	181,350	181,350	181,350	181,350	181,350
Donations	26,600	26,600	29,600	29,600	29,600	29,600	29,600	29,600	29,600	29,600
TOTAL OPERATING REVENUES	11 723 840	11 895 570	12 051 310	12 202 390	12 358 160	12 515 730	12 678 300	12 840 870	13 008 830	13 177 390
OPERATING EXPENDITURES:										
Administration	596,705	563,070	573,270	586,855	594,425	605,830	627,595	628,000	633,815	648,760
Human Resources	116,800	119,335	126,495	122,625	130,325	128,765	134,795	130,065	138,405	133,805
Communications	870,120	927,150	949,270	971,330	988,560	1,019,770	1,029,960	1,048,760	1,068,110	1,096,880
Police	3,127,830	3,093,895	3,155,635	3,183,405	3,233,335	3,296,900	3,360,050	3,403,625	3,459,920	3,505,080
Finance	541,750	553,030	562,340	573,660	583,970	595,210	603,320	612,860	622,670	633,110
Economic Development/Planning & Zoning/Tourism	313,215	326,420	337,940	349,680	361,520	374,361	387,301	400,742	414,892	429,753
Engineering	412,175	411,520	416,420	422,140	427,170	433,575	438,725	444,385	450,055	456,125
Street	1,330,850	1,390,930	1,418,390	1,445,265	1,468,590	1,496,770	1,521,300	1,546,480	1,572,310	1,598,700
Building Maintenance	357,900	356,490	351,470	363,475	364,725	366,875	368,205	370,070	371,445	373,385
Information Technology	485,250	488,050	488,950	492,420	491,990	494,135	496,260	497,200	498,175	495,445
Parks & Recreation	1,577,460	1,651,940	1,701,530	1,716,180	1,736,440	1,755,305	1,805,880	1,830,280	1,875,405	1,897,815
Pool	206,120	203,800	213,195	218,260	226,020	229,045	241,255	241,960	252,285	257,415
Airport	396,520	396,020	399,660	403,150	405,700	409,270	411,970	414,700	417,480	420,280
Emergency Management	81,925	81,925	81,925	81,925	81,925	81,925	81,925	81,925	81,925	81,925
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	115,225	220,975	286,340	131,395	5,000	5 000	322 000	5 000	-	-
TOTAL OPERATING EXPENDITURES	10,539,345	10,794,050	11,072,330	11,071 265	11,109,195	11,302,236	11,840,041	11,665,552	11 866,392	12,037,978
TOTAL OTHER FINANCING SOURCES (USES):										
Transfers in	1,629,900	1,704,800	1,748,800	1,791,400	1,835,500	1,880,700	1,926,700	1,979,200	1,820,300	1,885,800
Transfers out	(2 812 390)	(2 887 290)	(2 931 290)	(2 973 890)	(3 017 990)	(3 063 190)	(3 109 190)	(3,161 690)	(3 002 790)	(3,068,290)
TOTAL OTHER FINANCING SOURCES (USES)	(1 182 490)	(1 182 490)	(1 182 490)	(1 182 490)	(1 182 490)	(1 182 490)	(1 182 490)	(1 182 490)	(1 182 490)	(1 182 490)
NET CHANGE IN FUND BALANCE	2 005	(80 970)	(203 510)	(51 365)	66 475	31 004	(344 231)	(7 172)	(40 052)	(43 078)
ESTIMATED ENDING FUND BALANCE, September 30	4,906,155	4,825,185	4,621,675	4,570 310	4 636,785	4,667 789	4,323,558	4,316 386	4 276 334	4,233 256
Dedicated Reserves.										
15% Fund Balance, reserved for operations	(1,562,200)	(1,584,500)	(1,616,500)	(1,639,600)	(1,664,200)	(1,693,200)	(1,726,300)	(1,747,700)	(1,778,500)	(1,804,300)
PROJECTED UNRESERVED FUND BALANCES, September 30	$ 3,343,955	$ 3,240,685	$ 3,005,175	$ 2,930,710	$ 2,972,585	$ 2,974,589	$ 2,597,258	$ 2,568,686	$ 2,497,834	$ 2,428,956



CITY OF WASHINGTON, MISSOURI
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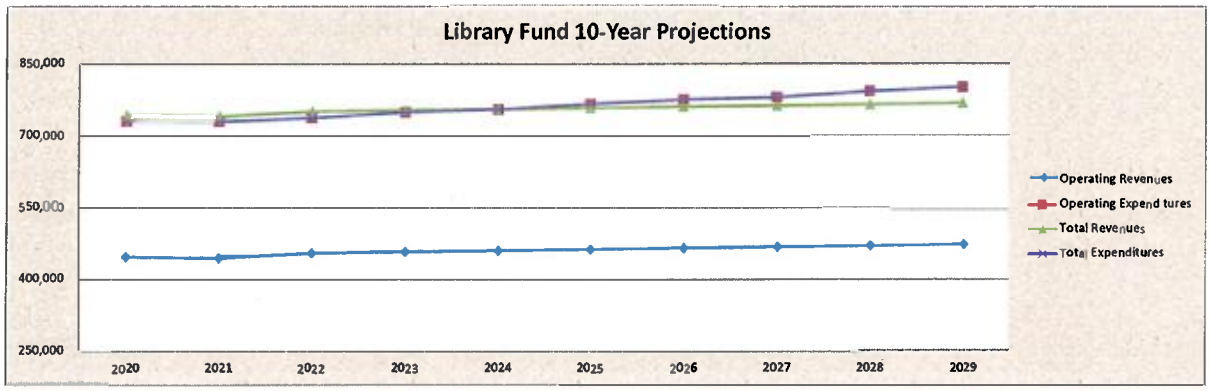
Library Fund	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 107,670	$ 120,360	$ 131,130	$ 144,535	$ 148,565	$ 148,705	$ 140,495	$ 125,405	$ 107,685	$ 80,060
REVENUES:										
Taxes	300,480	300,780	311,000	313,500	316,000	318,500	321,000	323,500	326,100	328,700
Intergovernmental	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Charges for services	82,700	82,700	82,700	82,700	82,700	82,700	82,700	82,700	82,700	82,700
Fines	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Investment income	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Donations	15,000	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
TOTAL OPERATING REVENUES	446 680	444 480	454 700	457 200	459 700	462 200	464 700	467 200	469 800	472 400
OPERATING EXPENDITURES:										
Personal services	374,810	378,890	386,840	394,620	400,360	408,650	414,770	421,000	427,360	434,060
Operation & maintenance	359,180	354,820	354,455	358,550	359,200	361,760	365,020	363,920	370,065	372,485
TOTAL OPERATING EXPENDITURES	733,990	733 710	741 295	753 170	759 560	770 410	779 790	784 920	797 425	806 545
TOTAL OTHER FINANCING SOURCES (USES)										
Transfers in	300 000	300 000	300 000	300 000	300 000	300 000	300 000	300 000	300 000	300 000
NET CHANGE IN FUND BALANCE	12 690	10 770	13 405	4 030	140	(8 210)	(15 090)	(17 720)	(27 625)	(34 145)
ESTIMATED ENDING FUND BALANCE, September 30	120,360	131,130	144,535	148,565	148,705	140 495	125 405	107,685	80,060	45,915
Dedicated Reserves.										
15% Fund Balance, reserved for operations	(110,100)	(110,060)	(111,190)	(112,980)	(113,930)	(115,560)	(116,970)	(117,740)	(119,610)	(120,980)
PROJECTED UNRESERVED FUND BALANCES, September 30	$ 10,260	$ 21,070	$ 33,345	$ 35,585	$ 34,775	$ 24,935	$ 8,435	$ (10,055)	$ (39,550)	$ (75,065)



CITY OF WASHINGTON, MISSOURI
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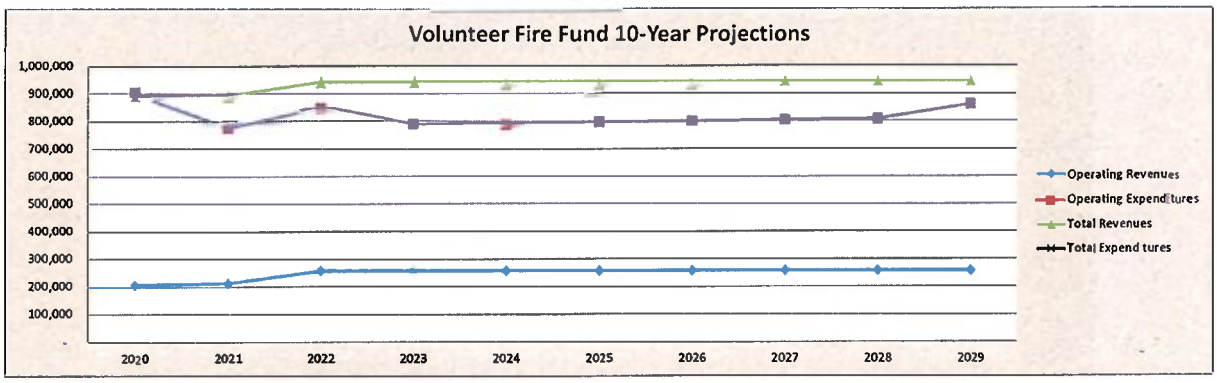
Volunteer Fire	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
ESTIMATED BEGINNING FUND BALANCE October 1	$ 1,464,650	$ 1,449,475	$ 1,562,720	$ 1,646,600	$ 1,797,055	$ 1,943,530	$ 2,087,025	$ 2,227,200	$ 2,363,925	$ 2,496,485
REVENUES										
Charges for services	174,000	180,000	224,000	224,000	224,000	224,000	224,000	224,000	224,000	224,000
Rent	8,610	8,500	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700
Investment Income	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
TOTAL OPERATING REVENUES	208 610	214 500	258 700	258 700	258 700	258 700	258 700	258 700	258 700	258 700
OPERATING EXPENDITURES										
Personal services	243,430	245,290	248,050	250,670	252,990	255,810	258,210	260,740	263,230	265,740
Operation & maintenance	631,845	538,455	539,260	540,065	541,725	541,885	542,805	543,725	545,400	545,580
Capital Outlay	31,000	-	70,000	-	-	-	-	-	-	51,000
TOTAL OPERATING EXPENDITURES	906 275	783 745	857 310	790 735	794 715	797 695	801 015	804 465	808,630	862 320
TOTAL OTHER FINANCING SOURCES (USES):										
Transfers in	682 490	682 490	682 490	682 490	682 490	682 490	682 490	682 490	682 490	682 490
TOTAL OTHER FINANCING SOURCES (USES)	682,490	682,490	682,490	682 490	682 490	682 490	682 490	682 490	682 490	682 490
NET CHANGE IN FUND BALANCE	(15 175)	113 245	83 880	150,455	146,475	143,495	140,175	136,725	132,560	78,870
ESTIMATED ENDING FUND BALANCE September 30	1,449,475	1,562,720	1,646,600	1 797 055	1,943,530	2,087,025	2,227,200	2,363,925	2,496,485	2,575,355
Dedicated Reserves.										
15% Fund Balance, reserved for operations	(131,300)	(117,560)	(118,100)	(118,610)	(119,210)	(119,650)	(120,150)	(120,670)	(121,290)	(121,700)
PROJECTED UNRESERVED FUND BALANCES, September 30	$ 1,318,175	$ 1,445,160	$ 1,528,500	$ 1,678,445	$ 1,824,320	$ 1,967,375	$ 2,107,050	$ 2,243,255	$ 2,375,195	$ 2,453,655



CITY OF WASHINGTON, MISSOURI
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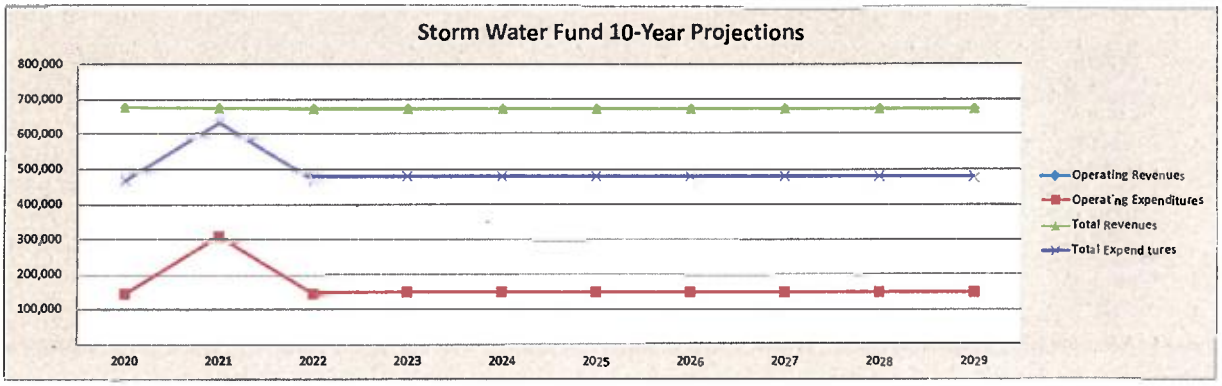
Storm Water	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 4,120,290	$ 4,319,290	$ 4,351,290	$ 4,546,290	$ 4,741,290	$ 4,936,290	$ 5,131,290	$ 5,326,290	$ 5,521,290	$ 5,716,290
REVENUES:										
Taxes	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000
Investment income	24,000	22,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
TOTAL OPERATING REVENUES	674,000	672,000	670,000	670,000	670,000	670,000	670,000	670,000	670,000	670,000
OPERATING EXPENDITURES:										
Capital Outlay	150,000	315,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
TOTAL OPERATING EXPENDITURES	150,000	315,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
TOTAL OTHER FINANCING SOURCES (USES):										
Transfers out	(325,000)	(325,000)	(325,000)	(325,000)	(325,000)	(325,000)	(325,000)	(325,000)	(325,000)	(325,000)
TOTAL OTHER FINANCING SOURCES (USES)	(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	199,000	32,000	195,000	195,000	195,000	195,000	195,000	195,000	195,000	195,000
PROJECTED RESERVED FUND BALANCES, September 30	$ 4,319,290	$ 4,351,290	$ 4,546,290	$ 4,741,290	$ 4,936,290	$ 5,131,290	$ 5,326,290	$ 5,521,290	$ 5,716,290	$ 5,911,290



CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
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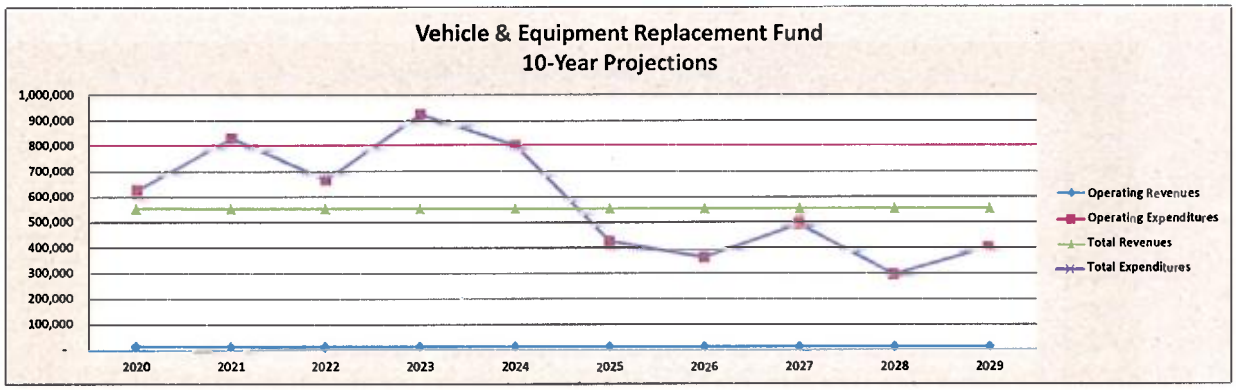
Vehicle & Equipment Replacement	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 503,190	$ 416,295	$ 124,170	$ (3,970)	$ (390,510)	$ (654,270)	$ (540,345)	$ (363,210)	$ (315,845)	$ (71,025)
REVENUES:										
Investment income	16,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
TOTAL OPERATING REVENUES	16,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
OPERATING EXPENDITURES:										
Capital Outlay	637,895	842,125	678,140	936,540	813,760	436,075	372,865	502,635	305,180	410,955
TOTAL OPERATING EXPENDITURES	637,895	842,125	678,140	936,540	813,760	436,075	372,865	502,635	305,180	410,955
TOTAL OTHER FINANCING SOURCES (USES):										
Sale of capital assets	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Transfers in	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000
TOTAL OTHER FINANCING SOURCES (USES)	535,000	535,000	535,000	535,000	535,000	535,000	535,000	535,000	535,000	535,000
NET CHANGE IN FUND BALANCE	(86,895)	(292,125)	(128,140)	(386,540)	(263,760)	113,925	177,135	47,365	244,820	139,045
PROJECTED RESERVED FUND BALANCES, September 30	$ 416,295	$ 124,170	$ (3,970)	$ (390,510)	$ (654,270)	$ (540,345)	$ (363,210)	$ (315,845)	$ (71,025)	$ 68,020



CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
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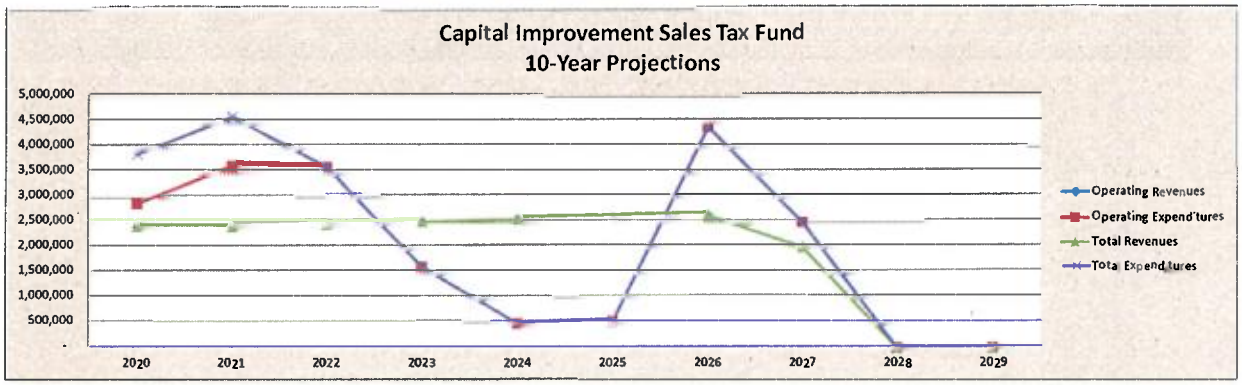
Capital Improvement Sales Tax	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
ESTIMATED BEGINNING FUND BALANCE October 1	$ 5 029,260	$ 3 588,670	$ 1,397,000	$ 257,050	$ 1,152,600	$ 3,229,550	$ 5,288,800	$ 3,521,350	$ 3,020,750	$ 3,020,750
REVENUES:										
Taxes	2,208,750	2,229,200	2,273,800	2 319,300	2,365,700	2 413,000	2 461,300	1 835,650	-	-
Investment Income	52,000	30,000	30,000	30,000	30,000	15,000	15,000	5,000	-	-
TOTAL OPERATING REVENUES	2 429 500	2 427 950	2 472,550	2 518 050	2 564 450	2 596 750	2 645 050	2,009,400	-	-
OPERATING EXPENDITURES										
Capital Outlay	2,886,500	3 637 500	3,612,500	1,622 500	487,500	537,500	4,412,500	2,510,000	-	-
TOTAL OPERATING EXPENDITURES	2 886,500	3 637 500	3 612,500	1,622,500	487,500	537 500	4,412 500	2 510 000	-	-
TOTAL OTHER FINANCING SOURCES (USES):										
Transfers out	(983,590)	(982 120)	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(1,440 590)	(2 191 670)	(1 139 950)	895,550	2 076 950	2,059,250	(1,767,450)	(500 600)	-	-
PROJECTED RESERVED FUND BALANCES, September 30	$ 3,588,670	$ 1,397,000	$ 257,050	$ 1,152,600	$ 3 229 550	$ 5,288,800	$ 3,521,350	$ 3 020,750	$ 3,020 750	$ 3,020,750



CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
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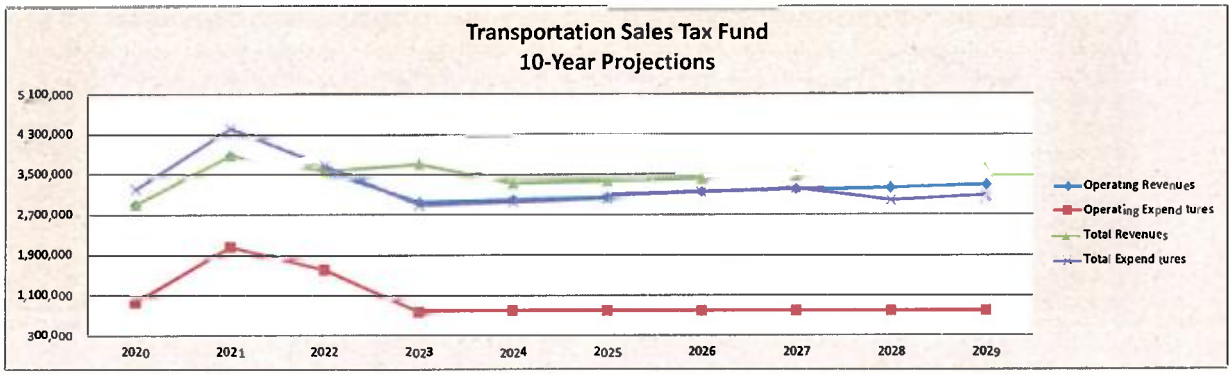
Transportation Sales Tax Fund	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
EST MATED BEG NN NG FUND BALANCE, October 1	$ 2,287 930	$ 1,978,670	$ 1,431 190	$ 1,328 790	$ 1,385,290	$ 1,428,790	$ 1,453,590	$ 1,459,490	$ 1,438,040	$ 1,698,790
REVENUES:										
Taxes	2 208,750	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
ntergovernmental	734,800	1,689,000	1,343,390	670,000	675,000	675,000	675,000	675,000	675,000	675,000
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	2 949 550	3 925 200	3 624 190	2 997 300	3 048 700	3 096 000	3 144 300	3 193 550	3 243 750	3.294.950
OPERATING EXPENDITURES:										
Purchased Services	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Capital Outlay	881,000	1,986,000	1,527,990	680,000	680,000	680,000	680,000	680,000	680,000	680,000
TOTAL OPERATING EXPENDITURES	1 001 000	2 106 000	1 647 990	800,000	800,000	800,000	800,000	800,000	800,000	800.000
TOTAL OTHER FINANC NG SOURCES (USES):										
Transfers out	(2,257,810)	(2,366,680)	(2,078,600)	(2,140,800)	(2,205,200)	(2,271,200)	(2,338,400)	(2,415,000)	(2,183,000)	(2,278,600)
TOTAL OTHER FINANCING SOURCES (USES)	(2,257,810)	(2,366,680)	(2 078 600)	(2 140 800)	(2 205 200)	(2 271 200)	(2 338 400)	(2 415 000)	(2 183 000)	(2 278 600)
NET CHANGE IN FUND BALANCE	(309,260)	(547,480)	(102 400)	56 500	43 500	24 800	5 900	(21 450)	260 750	216 350
PROJECTED RESERVED FUND BALANCES, September 30	$ 1,978,670	$ 1,431 190	$ 1,328 790	$ 1,385 290	$ 1,428 790	$ 1,453 590	$ 1,459,490	$ 1,438,040	$ 1,698 790	$ 1,915 140



CITY OF WASHINGTON, MISSOURI
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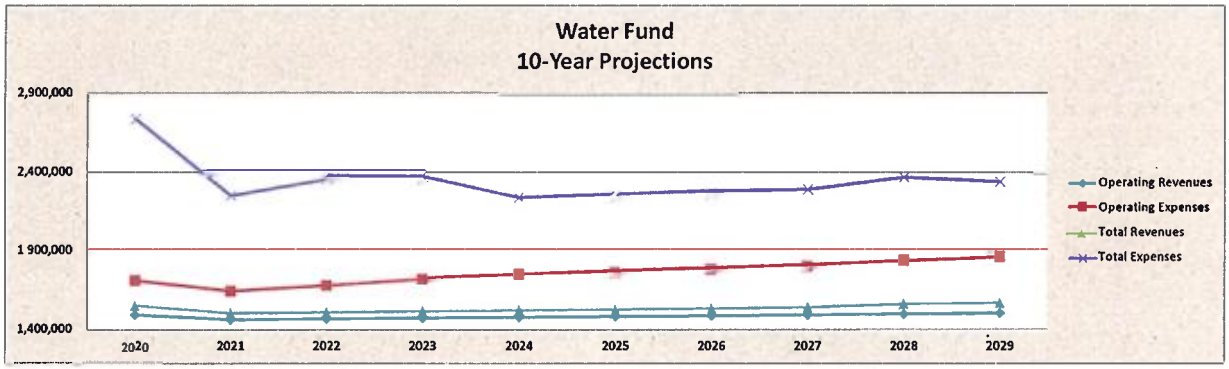
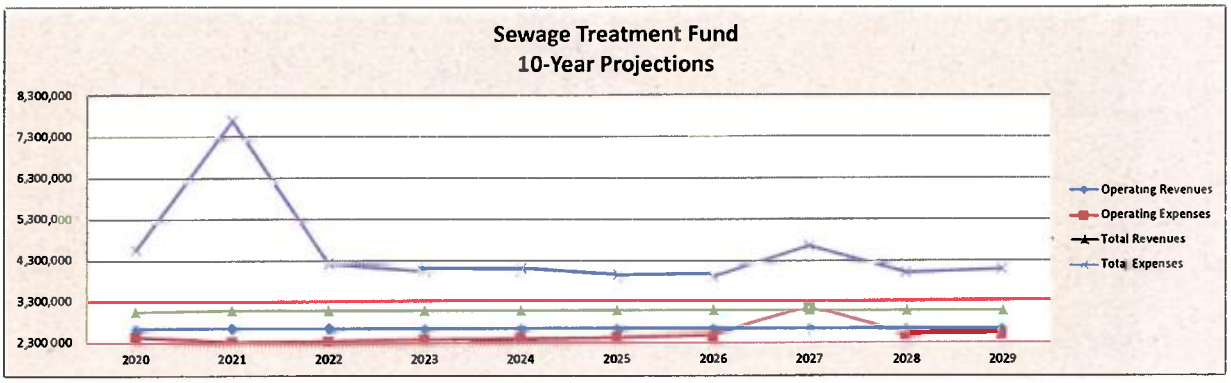
September 30 2020 through 2029

Water	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
ESTIMATED BEGINNING NET POSITION, October 1	$ 5,543,040	$ 5,222,865	$ 4,921,815	$ 4,590,770	$ 4,226,055	$ 3,844,425	$ 3,447,265	$ 3,037,525	$ 2,614,440	$ 2,188,985
OPERATING REVENUES:										
Charges for services	1,492,300	1,462,000	1,467,000	1,472,500	1,477,500	1,482,500	1,487,500	1,492,500	1,498,000	1,503,000
TOTAL OPERATING REVENUES	1,492,300	1,462,000	1,467,000	1,472,500	1,477,500	1,482,500	1,487,500	1,492,500	1,498,000	1,503,000
OPERATING EXPENSES:										
Personal services	582,050	589,080	603,880	618,190	628,630	643,710	654,830	666,290	678,100	690,280
Operation & maintenance	701,285	655,970	671,665	697,825	714,500	731,450	748,910	766,595	784,855	803,825
Small tools/equipment/fixtures	36,170	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Depreciation expense	400,000	400,000	405,000	405,000	400,000	390,000	380,000	370,000	365,000	355,000
TOTAL OPERATING EXPENSES	1,719,505	1,653,050	1,688,545	1,729,015	1,751,130	1,773,160	1,791,740	1,810,885	1,835,955	1,857,105
NONOPERATING REVENUES (EXPENSES)										
Investment income	25,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Miscellaneous	33,230	33,000	33,500	34,800	35,000	36,500	37,500	38,300	55,500	56,700
Interest and fiscal charges	(151,200)	(151,000)	(151,000)	(151,000)	(151,000)	(151,000)	(151,000)	(151,000)	(151,000)	(151,000)
Principal - debt service	(188,600)	(208,300)	(208,300)	(208,300)	(208,300)	(208,300)	(208,300)	(208,300)	(208,300)	(208,300)
Capital outlay	(691,000)	(250,000)	(320,000)	(275,000)	(120,000)	(120,000)	(120,000)	(110,000)	(161,000)	(110,000)
TOTAL NONOPERATING REVENUES (EXPENSES)	(972,570)	(568,300)	(637,800)	(591,500)	(436,300)	(434,800)	(433,800)	(423,000)	(456,800)	(404,600)
CHANGE IN NET POSITION	(1,199,775)	(759,350)	(859,345)	(848,015)	(709,930)	(725,460)	(738,040)	(741,385)	(794,755)	(758,705)
ESTIMATED ENDING NET POSITION September 30	4,343,265	4,463,515	4,062,470	3,742,755	3,516,125	3,118,965	2,709,225	2,296,140	1,819,685	1,430,280
Adjustments for capital outlay and debt service	879,600	458,300	528,300	483,300	328,300	328,300	328,300	318,300	369,300	318,300
Less: Invested in capital assets, net of related debt	(4,671,690)	(4,479,990)	(4,283,290)	(4,086,590)	(3,894,890)	(3,713,190)	(3,541,490)	(3,379,790)	(3,223,090)	(3,076,390)
Less Funding Requirements:										
25% Fund Balance, committed for operations	(329,900)	(313,300)	(320,900)	(331,000)	(337,800)	(345,800)	(352,900)	(360,200)	(367,700)	(375,500)
PROJECTED UNRESERVED NET POSITION, September 30	$ 221,275	$ 128,525	$ (13,420)	$ (191,535)	$ (388,265)	$ (611,725)	$ (856,865)	$ (1,125,550)	$ (1,401,805)	$ (1,703,310)



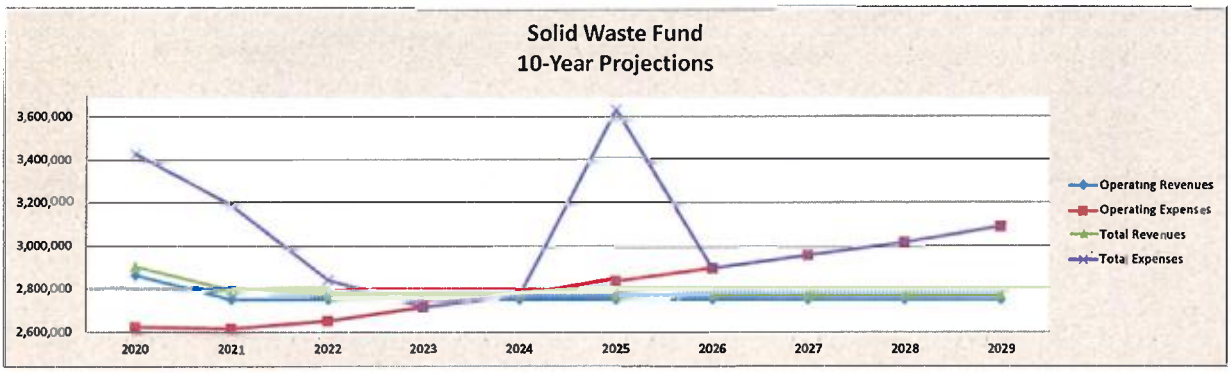
CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
September 30 2020 through 2029

Sewage Treatment	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
ESTIMATED BEGINNING NET POSITION October 1	$ 11,201,500	$ 11,235,440	$ 11,468,775	$ 11,724,380	$ 11,987,455	$ 12,282,840	$ 12,608,225	$ 12,932,100	$ 12,671,515	$ 13,093,300
OPERATING REVENUES:										
Charges for services	2,655,000	2,660,000	2,660,000	2,660,000	2,660,000	2,660,000	2,660,000	2,660,000	2,660,000	2,660,000
TOTAL OPERATING REVENUES	2,655,000	2 660 000	2 660 000	2 660 000	2 660 000	2 660 000	2 660 000	2 660 000	2 660 000	2 660 000
OPERATING EXPENSES:										
Personal services	553,250	497,875	510,695	523,005	531,365	544,235	553,115	562,245	571,625	581,295
Operation & maintenance	738,000	709,270	726,990	744,920	763,250	781,780	826,810	1,465,840	839,670	860,100
Small tools/equipment/fixtures	24,750	25,560	25,950	26,340	26,740	27,140	27,540	27,940	28,360	28,790
Depreciation expense	1,155,000	1 120,000	1,110,000	1 120,000	1 110,000	1 100,000	1,100,000	1,090,000	1 080,000	1,070,000
TOTAL OPERATING EXPENSES	2 471 000	2 352 705	2 373 635	2 414 265	2 431 355	2 453 155	2 507 465	3 146 025	2 519 655	2 540 185
NONOPERATING REVENUES (EXPENSES)										
Investment income	365,000	405,000	405,000	405,200	405,200	405,400	405,400	405,500	405,500	405,500
Miscellaneous	24,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Interest and fiscal charges	(539,060)	(498,960)	(455,760)	(407,860)	(358,460)	(306,860)	(254,060)	(200,060)	(144,060)	(69,160)
Principal - debt service	(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)	(1,220,000)
Capital outlay	(602,000)	(3,900,000)	(400,000)	(200,000)	(200,000)	(50,000)	(50,000)	(200,000)	(200,000)	(300,000)
TOTAL NONOPERATING REVENUES (EXPENSES)	(1 742 060)	(4 983 960)	(1 460 760)	(1 237 660)	(1 213 260)	(1 036 460)	(1 008 660)	(1 129,560)	(1,103,560)	(1,163,660)
CHANGE IN NET POSITION	(1 558 060)	(4 676 665)	(1 174 395)	(991 925)	(984 615)	(829 615)	(856 125)	(1 615 585)	(963,215)	(1,043,845)
ESTIMATED ENDING NET POSITION, September 30	9 643 440	6,558 775	10,294,380	10,732,455	11,002,840	11,453,225	11 752 100	11 316 515	11,708,300	12,049,455
Adjustments for capital outlay and debt service	1,592,000	4,910,000	1,430,000	1,255,000	1,280,000	1,155,000	1,180,000	1,355,000	1,385,000	1,520,000
Less: Invested in capital assets, net of related debt	(10,176,520)	(10,066,520)	(9,986,520)	(9,921,520)	(9,891,520)	(9,896,520)	(9,926,520)	(9,991,520)	(10,096,520)	(10,246,520)
Less Funding Requirements:										
25% Fund Balance, committed for operations	(329,000)	(308,200)	(315,900)	(323,600)	(330,300)	(338,300)	(351,900)	(514,000)	(359,900)	(367,500)
PROJECTED UNRESERVED NET POSITION, September 30	$ 729,920	$ 1,094,055	$ 1,421,960	$ 1,742,335	$ 2,061,020	$ 2,373,405	$ 2,653,680	$ 2,165,995	$ 2,636,880	$ 2,955,435



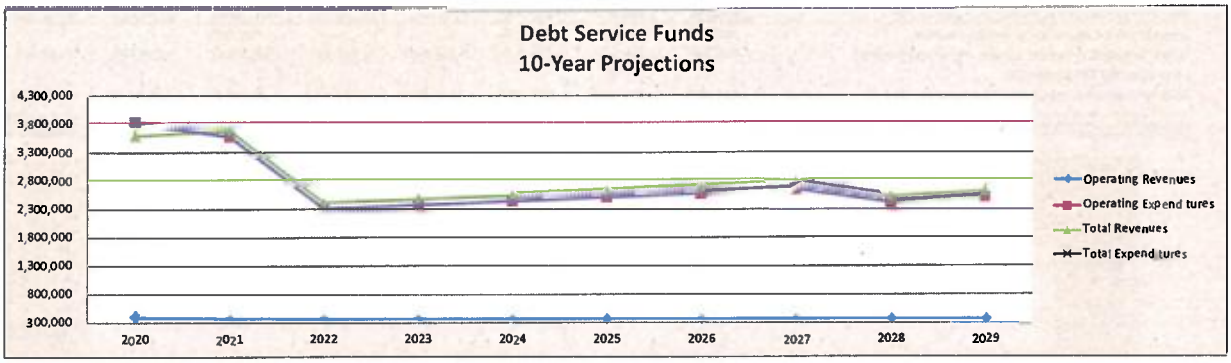
CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
September 30, 2020 through 2029

Solid Waste	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
ESTIMATED BEGINNING NET POSITION, October 1	$ 3,520,270	$ 3,800,240	$ 3 979 305	$ 4,098,650	$ 4 153,685	$ 4 155,380	$ 4,090,865	$ 3,966,080	$ 3,780,265	$ 3,533,940
OPERATING REVENUES:										
Charges for services	2 872,000	2,758,000	2 758,000	2 758,000	2 758 000	2,758,000	2 758,000	2,758,000	2 758 000	2,758 000
TOTAL OPERATING REVENUES	2 872 000	2 758 000	2 758 000	2 758 000	2 758 000	2 758 000	2 758 000	2 758 000	2 758 000	2 758 000
OPERATING EXPENSES:										
Personal services	949,420	966,330	990,730	1,014,360	1,031,740	1,056,670	1,075,210	1,094,330	1 114,070	1,134,440
Operation & maintenance	1,351,110	1,354,145	1,389,875	1,429,995	1,466,365	1,507,085	1,553,225	1,594,565	1 641,745	1,694,725
Small tools/equipment/fixtures	13,500	12,460	13,050	13,610	14,200	14,760	15,350	15,920	16,510	16,980
Depreciation expense	318,000	290,000	265,000	265,000	265,000	265,000	260,000	260,000	253,000	253,000
TOTAL OPERATING EXPENSES	2 632 030	2 622 935	2 658 655	2 722 965	2 777 305	2 843 515	2 903 785	2 964 815	3 025 325	3 099 145
NONOPERATING REVENUES (EXPENSES)										
Investment income	40 000	20,000	20,000	20 000	21,000	21,000	21 000	21 000	21 000	21,000
Miscellaneous	-	24,000	-	-	-	-	-	-	-	-
Capital outlay	(805 000)	(575 000)	(190,000)	-	-	(800,000)		-		
TOTAL NONOPERATING REVENUES (EXPENSES)	(765 000)	(531 000)	(170 000)	20 000	21 000	(779 000)	21 000	21 000	21 000	21 000
CHANGE IN NET POSITION	(525 030)	(395 935)	(70 655)	55 035	1 695	(864 515)	(124,785)	(185,815)	(246 325)	(320 145)
ESTIMATED ENDING NET POSITION, September 30	2,995,240	3,404,305	3,908,650	4,153,685	4,155,380	3,290,865	3,966,080	3,780,265	3,533,940	3,213,795
Adjustments for capital outlay and debt service	805,000	575,000	190,000	-	-	800,000	-	-	-	-
Less: Invested in capital assets, net of related debt	1,185,745	1,475,745	1,740,745	2,005,745	2,270,745	2,535,745	2,795,745	3 055,745	3,308,745	3,561,745
Less Funding Requirements:										
25% Fund Balance, committed for operations	(578 500)	(583 200)	(598 400)	(614,500)	(628 100)	(644,600)	(660 900)	(676 200)	(693 100)	(711,500)
PROJECTED UNRESERVED NET POSITION, September 30	$ 4,407,485	$ 4,871 850	$ 5,240,995	$ 5 544,930	$ 5 798,025	$ 5,982,010	$ 6 100,925	$ 6,159,810	$ 6,149,585	$ 6,064,040



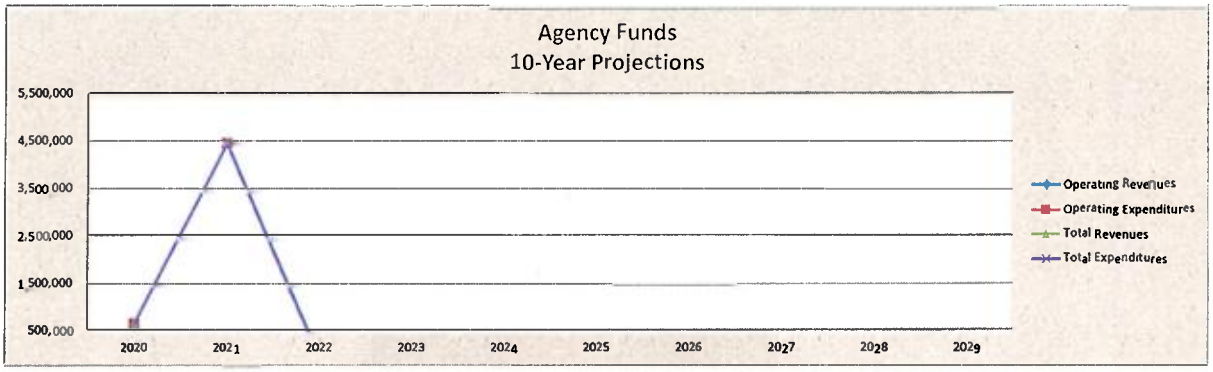
CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
September 30, 2020 through 2029

Debt Service	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
EST MATED BEG NN NG FUND BALANCE, October 1	$ 3,089,710	$ 2,872,760	$ 2,973,510	$ 3,073,560	$ 3 173,810	$ 3,273,860	$ 3,374,110	$ 3,474,160	$ 3,574,310	$ 3,674,460
REVENUES.										
Taxes	344,500	352,000	362,000	362,000	362,000	362,000	362,000	362,000	362,000	362,000
Investment income	54,050	25,450	12,450	12,450	12,450	12,450	12,450	12,450	12,450	12,450
TOTAL OPERATING REVENUES	398,550	377 450	374 450	374 450	374 450	374 450	374 450	374 450	374 450	374 450
OPERATING EXPENDITURES:										
Capital Outlay	327,500	-	-	-	-	-	-	-		
Operation & maintenance	21,600	21,600	19,100	19,100	19,100	19,100	19,100	19,100	19,100	19,100
Debt service - principal	2,416,400	2,581,700	1,402,700	1,529,900	1,665,800	1,809,900	1,962,700	2,132,400	2,000,900	2,191,800
Debt servi, e - interest	1 091 400	1 022 200	931 200	866 000	794 700	716 400	631 000	537,800	437,300	342,100
TOTAL OPERATING EXPENDITURES	3,856 900	3 625 500	2 353 000	2 415 000	2 479 600	2 545 400	2 612 800	2 689 300	2 457 300	2 553 000
TOTAL OTHER FINANCING SOURCES (USES):										
Transfers in	3,241,400	3,348 800	2 078 600	2 140 800	2 205 200	2 271 200	2 338 400	2 415 000	2 183 000	2 278 600
TOTAL OTHER FINANCING SOURCES (USES)	3 241 400	3 348 800	2 078 600	2 140 800	2 205 200	2 271 200	2 338 400	2,415,000	2,183,000	2,278 600
NET CHANGE IN FUND BALANCE	(216 950)	100 750	100 050	100 250	100 050	100 250	100 050	100,150	100,150	100,050
PROJECTED RESERVED FUND BALANCES, September 30	$ 2,872,760	$ 2,973 510	$ 3 073,560	$ 3 173 810	$ 3,273,860	$ 3,374,110	$ 3,474,160	$ 3,574,310	$ 3,674,460	$ 3,774,510



CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
September 30 2020 through 2029

Agency	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
EST MATED BEGINN NG FUND BALANCE October 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
REVENUES:										
Rent	710 000	4 520 595	-	-	-	-	-	-	-	-
TOTAL OPERATING REVENUES	710 000	4 520 595	-	-	-	-	-	-	-	-
OPERATING EXPENDITURES										
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Debt service - princ pal	529,000	4 400 595	-	-	-	-	-	-	-	-
Debt service - Interest	181,000	120 000	-	-	-	-	-	-	-	-
TOTAL OPERAT NG EXPENDITURES	710 000	4 520 595	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-	-	-	-	-	-	-
PROJECTED RESERVED FUND BALANCES, September 30	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

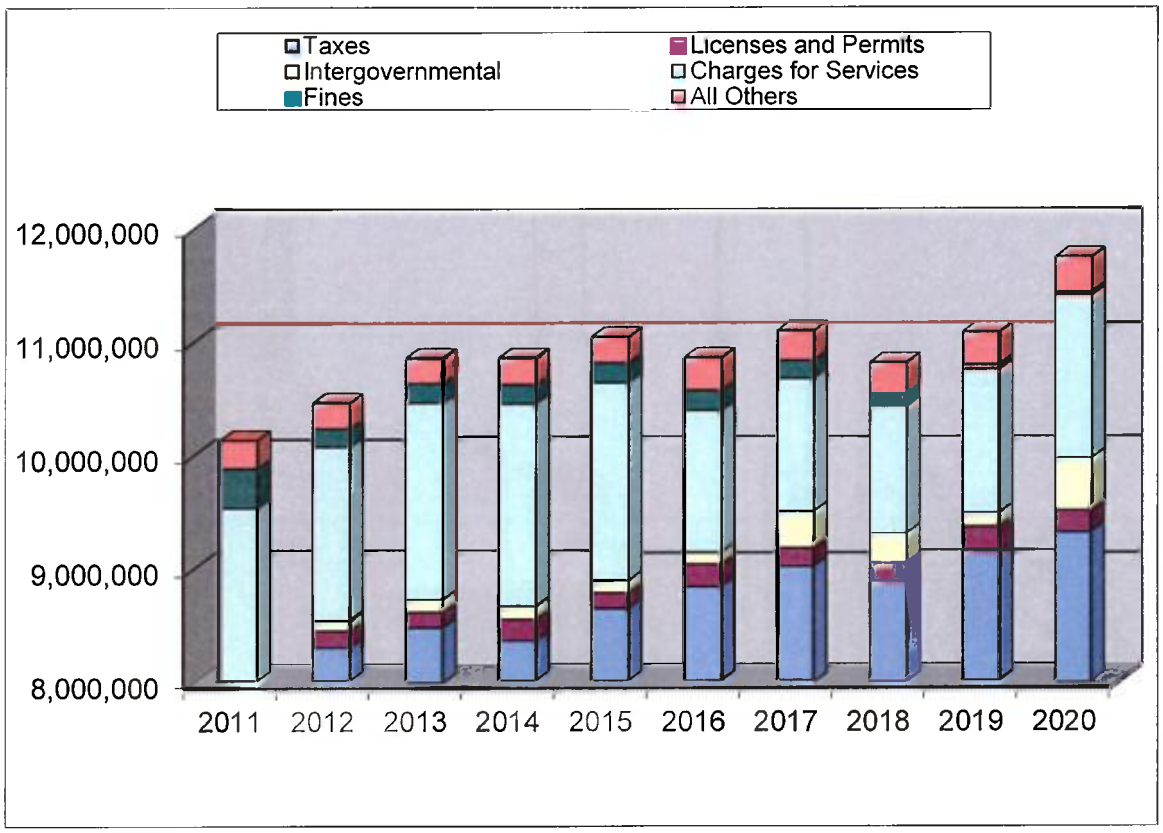


Appendix

CITY OF WASHINGTON, MISSOURI

General Revenues by Source - Budget

Last Ten Fiscal Years

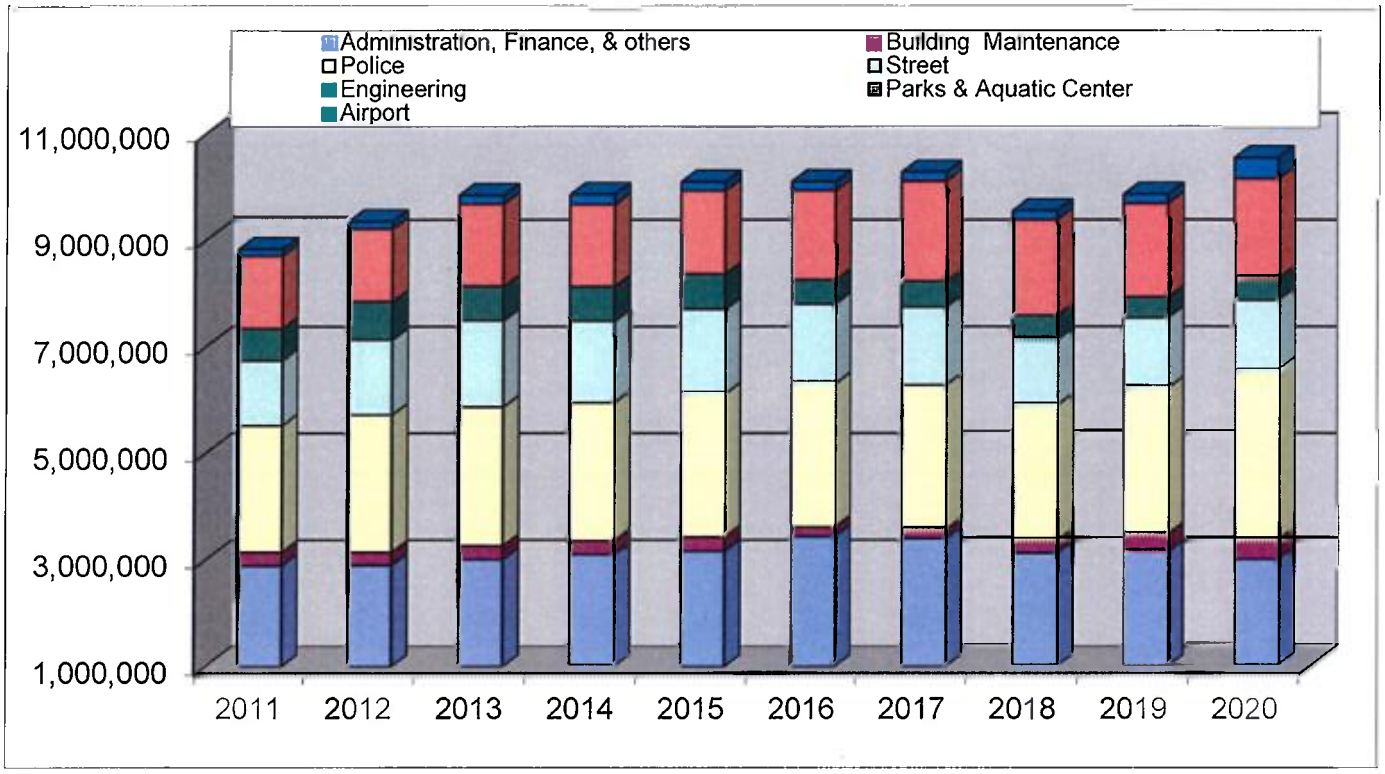


Period Ending	Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines	All Others	Total
9/30/2011	7,785,115	148,700	67,380	1,542,345	350,000	246,000	10,139,540
9/30/2012	8,314,630	146,150	71,000	1,551,435	160,000	201,100	10,444,315
9/30/2013	8,489,060	135,950	93,000	1,752,205	170,000	194,900	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
9/30/2020	9,330,355	187,250	441,420	1,426,480	30,000	308,335	11,723,840

CITY OF WASHINGTON, MISSOURI

General Expenditures by Department - Budget

Last Ten Fiscal Years

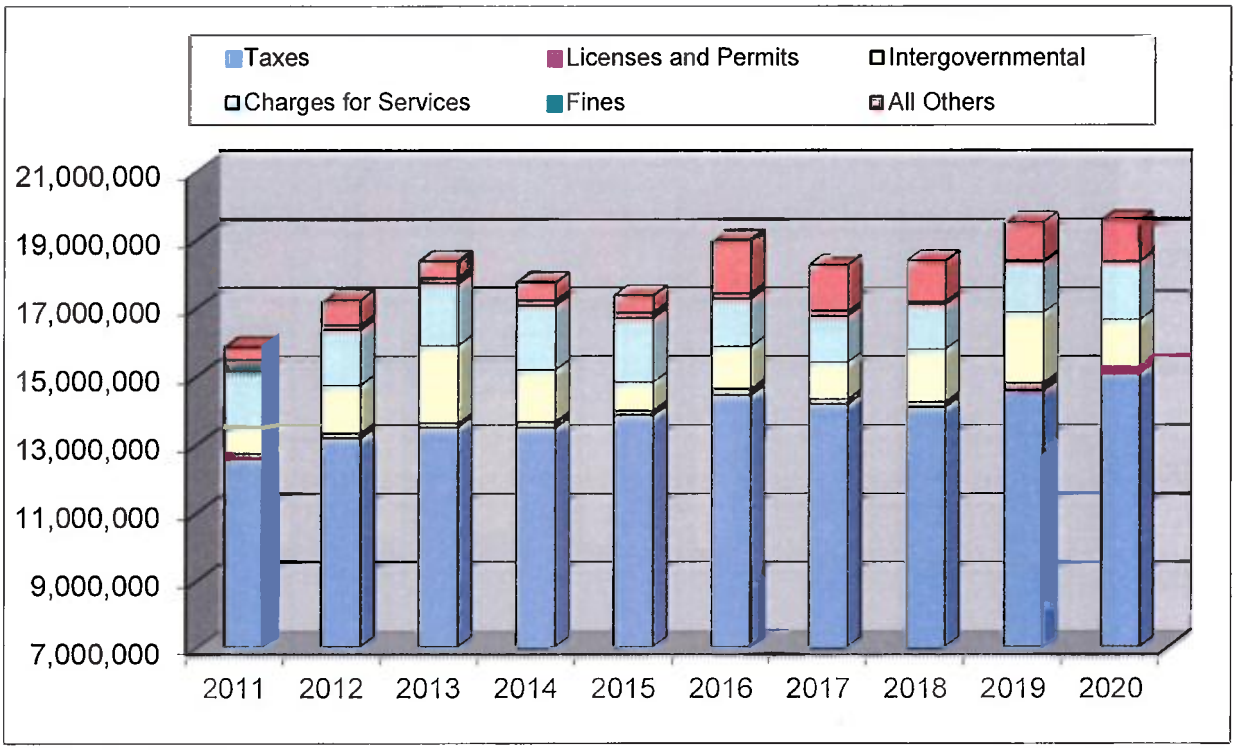


Period Ending	Administration, Finance, & others	Building Maintenance	Police	Street	Engineering	Parks & Aquatic Center	Airport	Total
9/30/2011	2,890,385	256,865	2,370,595	1,221,625	599,135	1,360,580	126,945	8,826,130
9/30/2012	2,902,415	245,370	2,572,285	1,406,370	720,070	1,357,350	142,510	9,346,370
9/30/2013	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
9/30/2020	3,015,265	357,900	3,165,255	1,330,850	412,175	1,861,380	396,520	10,539,345

CITY OF WASHINGTON, MISSOURI

Governmental Revenues by Source - Budget

Last Ten Fiscal Years

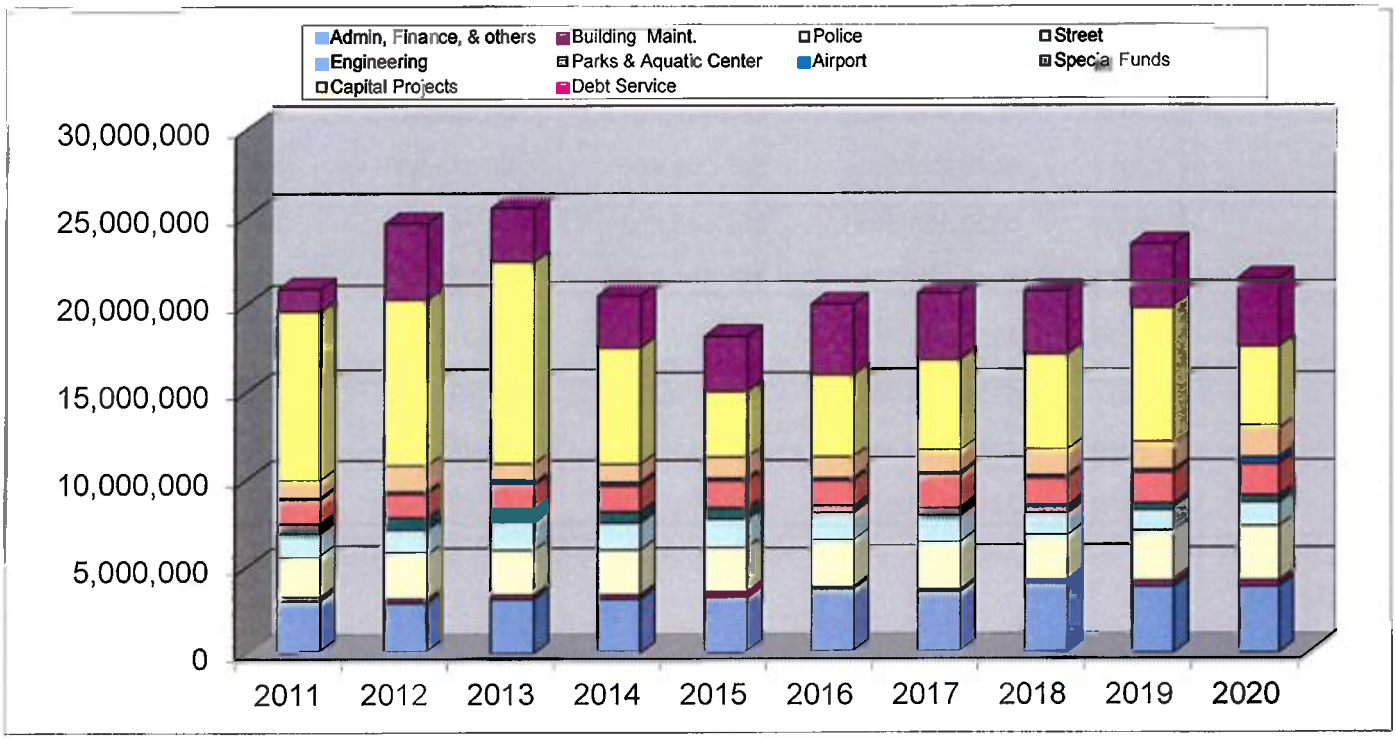


Period Ending	Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines	All Others	Total
9/30/2011	12,544,910	148,700	782,380	1,597,845	351,000	444,100	15,868,935
9/30/2012	13,130,805	146,150	1,390,000	1,607,435	161,200	722,915	17,158,505
9/30/2013	13,440,435	135,950	2,257,305	1,804,205	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
9/30/2020	15,042,835	187,250	1,350,970	1,683,180	32,500	1,259,995	19,556,730

CITY OF WASHINGTON, MISSOURI

Governmental Expenditures by Function - Budget

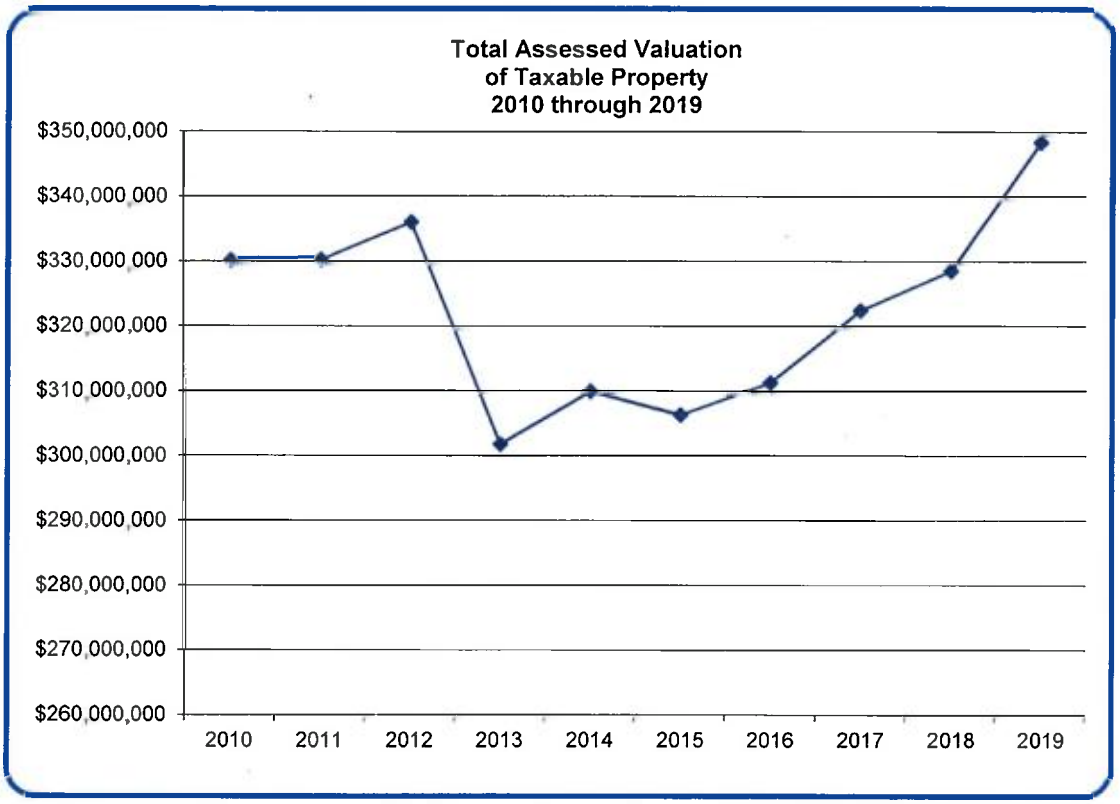
Last Ten Fiscal Years



Period Ending	Admin, Finance, & others	Building Maint.	Police	Street	Engineering	Parks & Aquatic Center	Airport	Special Funds	Capital Projects	Debt Service	Total
9/30/2011	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
9/30/2020	3,840,490	357,900	3,127,830	1,330,850	412,175	1,783,580	396,520	1,640,265	4,675,395	3,856,900	21,421,905

ASSESSED VALUATION OF TAXABLE PROPERTY

FISCAL YEAR	REAL ESTATE PROPERTY	PERSONAL PROPERTY	STATE ASSESSED R.R. & UTILITIES	TOTAL VALUATION
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
2019	$280,515,616	$58,873,511	$9,281,641	$348,670,768

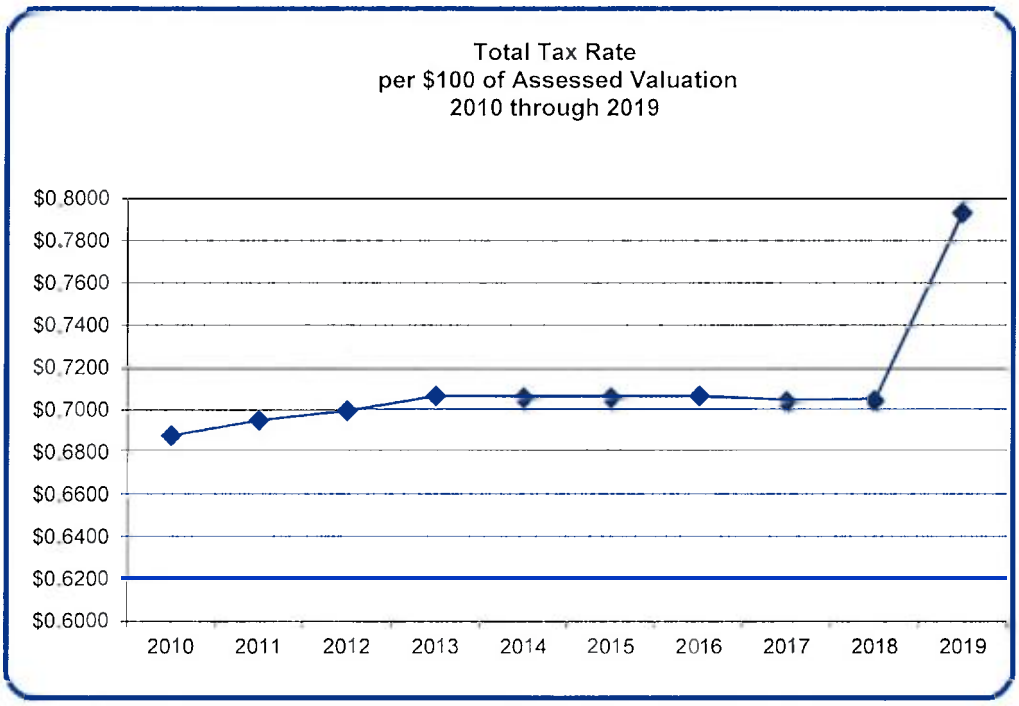


PROPERTY TAX RATE BY YEAR AND FUND*

*Per $100 of assessed valuation

Fiscal Year	General Fund	Library Fund	Total Rate
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
2019	$0.5939	$0.2000	$0.7939

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



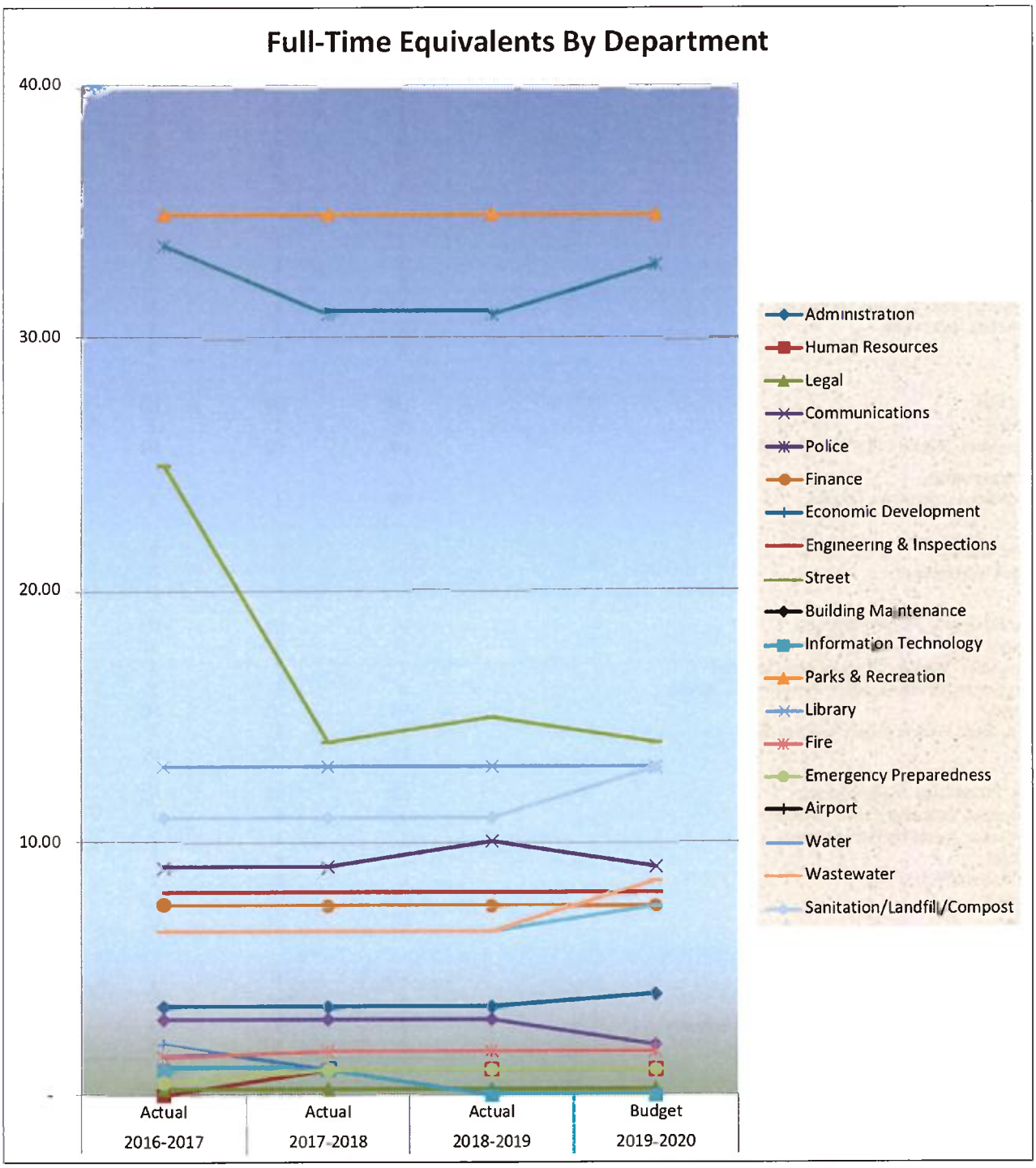
FULL-TIME EQUIVALENTS SCHEDULE

DEPARTMENT / CLASSIFICATION/DESCRIPTION	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
Administration				
City Administrator	1	1	1	1
City Clerk	1	1	1	1
Executive Secretary/Deputy City Clerk	1	1	1	1
Clerk	1/2	1/2	1/2	1
Human Resource				
Human Resource Generalist	0	1	1	1
Legal				
Prosecuting 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	5	5	4
Dispatch I	0	0	1	1
Dispatch Trainee	0	2	2	2
Police				
Chief of Police	1	1	1	1
Captain	1	1	1	1
Lieutenant	2	2	2	2
Sergeant	5	5	5	5
Police Detective	3	3	3	3
Patrol Officer II	13	12	12	9
Patrol Officer I	6	4	4	9
Office Supervisor	3/4	1	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	1/2	1/2	1/2
City Planner	1	1/2	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	1	1	1	1
Maintenance Worker III (Equipment Operator)	3	2	2	4
Maintenance Worker II (Truck Driver/Lead Laborer)	6	1	1	0
Mechanic	0	1	1	1
Secretary	1	1	1	1
Maintenance Worker I (Laborer/Custodian)	13	7	8	6
Building Maintenance				
Building Maintenance Supervisor	1	1	1	1
Maintenance Worker I (Laborer/Custodian)	2	2	2	1
Information Technology Specialist				
Information Technology Specialist	1	1	0	0

Parks & Recreation				
Director of Parks and Recreation	1	1	1	1
Park Foreman	1	1	1	1
Recreation Coordinator	1	1	1	1
Maintenance Worker III (Equipment Operator)	1	1	1	1
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	2
Clerk	8	8	8	7
Fire				
Fire Chief	1/4	1/4	1/4	1/4
Secretary	1	1	1	1
Maintenance Worker I (Laborer/Custodian)	1/4	1/2	1/2	1/2
Emergency Preparedness				
Emergency Preparedness Director	1/2	1	1	1
Airport				
Airport Manager	0	0	0	1
Ground Maintenance	0	0	0	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)	1	1	1	2
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	2
Wastewater Treatment Plant Operator	1	1	1	1
Mechanic	1	1	1	1
Maintenance Worker I	2	2	2	3
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	0
Maintenance III (Equipment Operator)	2	2	2	2
Maintenance Worker II (Truck Driver/Lead Laborer)	3	3	3	6
Maintenance I (Laborer/Custodian)	5	5	5	5
Total All Units	167.00	154.00	155.00	161.50

Major Changes: In 2017, the City Clerk/Human Resource position was divided into two separate positions. The part-time economic development position became full time and will now includes being city planner. In 2020, added Airport employees to city payroll (previously outsourced). Also added three positions to solid waste depatment to be fully staffed.

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
40.00
30.00
20.00
10.00
-
Actual 2016-2017
Actual 2017-2018
Actual 2018-2019
Budget 2019-2020
Administration
Human Resources
Legal
Communications
Police
Finance
Economic Development
Engineering & Inspections
Street
Building Maintenance
Information Technology
Parks & Recreation
Library
Fire
Emergency Preparedness
Airport
Water
Wastewater
Sanitation/Landfill/Compost

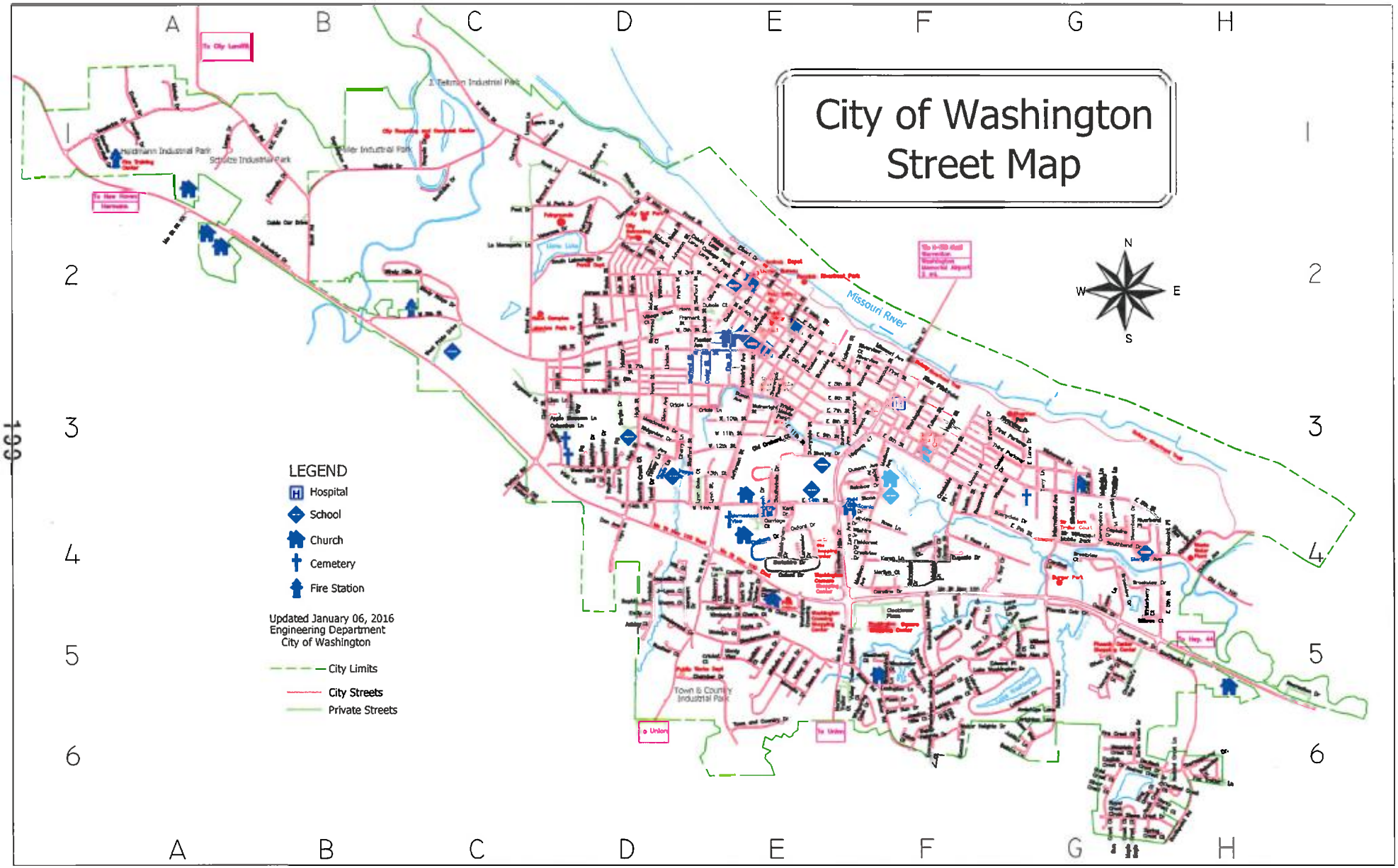
City of Washington Pay and Classification Plan

Grade		Annual Minimum	Annual Maximum
8	Library Shelver - PT	$19,760.00	$27,975.67
9	Library Clerk - PT	$27,018.53	$35,234.20
	Fire Department Custodian - PT		
	Airport Grounds Maintenance - PT		
10	Police Records Clerk	$29,707.68	$38,770.33
	Clerk		
	Cashier		
	Maintenance Worker I (Custodian, Laborer, Scale Operator)		
	Refuse Collector		
11	Accounting Specialist I (Special Accounts)	$32,693.27	$42,645.24
	Cataloging/Technical Service Librarian		
	Circulation Supervisor		
	Dispatcher Trainee		
	Maintenance Worker II (Lead Laborer, Truck Driver)		
	Secretary		
	Youth Services Librarian		
12	Accounting Specialist II (Utility Billing)	$35,954.13	$46,901.30
	Accounts Payable Clerk		
	Assistant Library Director		
	Building Maintenance Supervisor		
	Dispatcher I		
	Executive Secretary/Deputy City Clerk		
	Maintenance Worker III (Equipment Operator)		
	Mechanic		
	Payroll/AR Clerk		
	Recreation Coordinator		
	Secretary/Recycling Coordinator		
13	Dispatcher II	$39,553.78	$51,602.01
	Horticulturist/Arborist		
	Office Supervisor		
	WasteWater Treatment Plant Technician		
	WasteWater Treatment Plant Operator		
14	Building Inspector	$43,492.22	$56,768.57
	Infrastructure Designer		
	Finance Assistant		
	Foreman (Parks, Street, Water, WasteWater)		
	Infrastructure Inspector		
	Lead Dispatcher		
15	WasteWater Treatment Plant Chief Operator	$47,854.14	$62,443.31
	Emergency Management Director		
16	Building Official	$52,639.56	$68,668.58
	Planner		
	Human Resources Generalist		
17	Assistant Engineer	$57,890.81	$75,550.26
	City Clerk		
	Communications Director		
	Library Director		
18	Economic Development Director/Planner	$63,692.60	$83,109.52
	Parks Director		
	Street Superintendent		
	Water/Wastewater Superintendent		
19	Finance Director	$66,889.93	$87,259.70
22	Director Of Public Services/Engineer	$77,540.65	$101,171.28
23	City Administrator	$102,568.79	$133,843.38

Police

13P	Patrol Officer I	$48,206.78	$60,255.01
14P	Patrol Officer II	$52,145.22	$65,421.57
	Police Detective		
15P	Police Sergeant	$56,507.14	$71,096.31
17P	Lieutenant	$66,543.81	$84,203.26
18P	Captain	$72,345.60	$91,762.52
20P	Chief Of Police	$78,719.09	$100,062.88

City of Washington Street Map

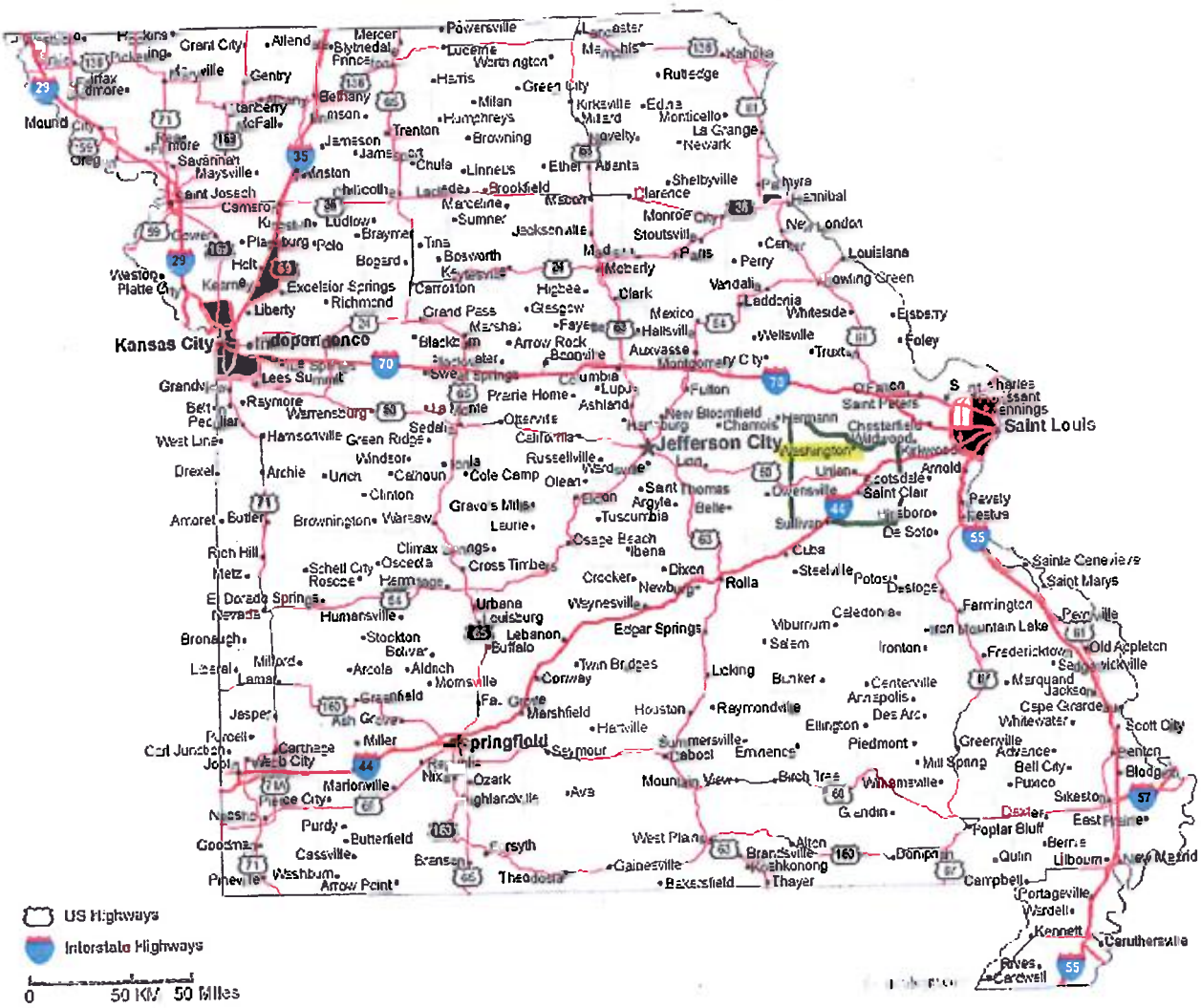


City of Washington, Missouri Street Map

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**	
Avantha 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	**Cemetaries**	
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	Vernad 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	Heldmann Industrial Park	A1
Eaglecrest Court	G6	Kimberly Court	E5	Recreation Drive	H6	West Pride Drive	C2	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	Klingsick 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	Kuenzel Drive	F5	Ridgeview Drive	H4	Whistle Point	D1	Heritage Hills Shopping Center	E4
Edward Place	G5	Lafayette Street	E2	River Pilot Point	F3	Wildey 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.

Audit --- An official examination of records or financial accounts to check their accuracy.

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.

GLOSSARY

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

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.

Component Unit --- A legally separate entity which is financially accountable to the primary government either because the primary government appoints a voting majority of the governing body of the component unit or because the component unit will provide a financial benefit or impose a financial burden on the primary government.

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.

GLOSSARY

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.

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.

GLOSSARY

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.

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.

GLOSSARY

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.

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.

Non-major Fund --- Governmental fund or enterprise funds that do not meet the criteria as major funds are reported as non-major and are not subject to separate opinion and are combined in one total column in the basic fund financial statements.

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.

GLOSSARY

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.

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.

GLOSSARY

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.