

Q special thank you to the city employees and
Jeanne MHiller-Wood who provided all the wonderful pictures which showcase the City of Washington

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## BUDGET MESSAGE

September 21, 2020

Honorable Mayor and City Council
City of Washington, Missouri
It is our pleasure to present the City of Washington's 2020-2021 fiscal year budget. It includes all items as approved by the City Council at the September 21, 2020 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:

## $\checkmark$ General Municipal Functions <br> $\checkmark$ Public Safety <br> $\checkmark$ Recreation <br> $\checkmark$ Storm Water Management <br> $\checkmark \quad$ Sewer Maintenance (Inflow \& Infiltration Reduction) <br> $\checkmark$ Solid Waste Management <br> $\checkmark$ 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 recorded and put on the City's website and U-tube 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 2020 is 14,068 representing a $.07 \%$ increase since 2010. Since the 2000 Census, the population has increased 5.1\%. Median household income is $\$ 59,471$ and $\$ 49,176$ in 2020 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 2019-2020

Projects completed are as follows:

- Began Construction phase of new aquatic center.
- Street Reconstruction Program - Various city streets.
- Purchased new recording system, storm sirens and updated portable radios.
- Updated Main Park Playground and West End Liftstation.
- Began slip lining storm sewer lines.
- Water and sewer line system improvements.


## Fiscal Year 2020-2021 Outlook

Due to the COVID-19 Pandemic, the City has been conservative in spending in 2020 and subsequently budgeted conservatively in 2021. Although sales tax was increased $3 \%$ in 2020 from the prior year, the City remains conservative with budgeting sales tax.revenues with a $1 \%$ increase.

The City experienced an increase in assessed valuation in both 2020 and 2019 of $\$ 7$ and $\$ 20$ million resulting in an increase in property tax revenue of approximately $\$ 25,000$ and $\$ 80,000$, respectively. The next reassessment year is 2021. As a result, property taxes increased slightly in the last few years.

The City had a decrease of franchise taxes of approximately $1 \%$ from 2019 to 2020 mainly due to milder summers and winters and the use of more energy efficient consumers and more consumers eliminating a phone landline. Therefore, the City budgeted a decrease of $1 \%$ in the 2021 budget.

Revenues projected for FY2021 Budget are as follows:

|  | $\frac{\text { Percent }}{\text { of Total }}$ | Budget | Budget |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Category | Budget | 2020-2021 | 2019-2020 | Actual 2019 | Actual 2018 |
| Taxes | 42.47\% | \$15,418,865 | \$15,042,835 | \$13,081,934 | \$14,632,191 |
| Intergovernmental | 14.92\% | 5,417,605 | 1,374,970 | 1,968,392 | 2,234,126 |
| Licenses \& Permits | . $57 \%$ | 207,250 | 187,250 | 202,410 | 270,661 |
| Charges for Services | 25.25\% | 9,168,150 | 8,702,480 | 8,912,619 | 8,724,134 |
| Miscellaneous Revenues | 2.02\% | 734,800 | 758,100 | 1,222,583 | 1,044,900 |


| Lease/Rent | $.52 \%$ | 187,710 | 874,110 | 215,413 | 888,634 |
| :--- | :---: | :---: | ---: | ---: | ---: |
| Other Financing Sources | $14.25 \%$ | $5,168,370$ | $27,850,320$ | $27,476,227$ | $5,339,450$ |
| Total Revenues | $\mathbf{1 0 0 . 0 0 \%}$ | $\mathbf{\$ 3 6 , 3 0 2 , 7 5 0}$ | $\mathbf{\$ 5 5 , 3 1 4 , 7 6 5}$ | $\mathbf{\$ 5 3 , 0 7 9 , 5 7 7}$ | $\mathbf{\$ 3 0 , 4 0 1 , 0 0 7}$ |

## Revenue Trends



Expenditures projected for FY2021 Budget are as follows:

| Category | $\frac{\text { Percent of }}{\underline{\text { Total }}}$ | $\frac{\text { Budget 2020- }}{\underline{2021}}$ | $\frac{\text { Budget 2019- }}{\underline{2020}}$ | $\frac{\text { Actual }}{\underline{2019}}$ | $\frac{\text { Actual }}{\underline{2018}}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Personal Services | 19.60\% | \$ 9,128,745 | \$ 9,441,840 | \$8,524,412 | \$ 8,286,871 |
| Professional and Other |  |  |  |  |  |
| Services | 12.46\% | 5,804,755 | 4,992,965 | 6,410,945 | 4,211,096 |
| Supplies \& Other |  |  |  |  |  |
| Operating Expenses | 10.18\% | 4,741,710 | 4,558,715 | 4,395,793 | 4,188,520 |
| Sub-Total | 42.24\% | 19,675,210 | 18,993,520 | 19,331,150 | 16,686,487 |
| Capital | 35.00\% | 16,298,545 | 7,744,820 | 6,099,494 | 3,965,471 |
| Debt Service/Other |  |  |  |  |  |
| Financing Uses | 22.76\% | 10,599,405 | 12,594,450 | 31,773,771 | 11,215,551 |
| Total Expenditures | 100.00\% | \$46,573,160 | \$42,846,590 | \$57,204,415 | \$31,867,509 |

## Expenditure Trends



- Budget 2021
- Budget 2020
- Actual 2019
- Actual 2018


## 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 is spending more on capital projects this year with the construction of the new aquatic center, airport hangar, and purchase of land for an industrial park.

## 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 2021 for sales tax.
- Property taxes were calculated using a $2.3 \%$ CPI Index factor, which was comparable to the prior year index of $1.8 \%$.
- A COLA increase of $1 \%$ was budgeted in 2021.
- 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 $\$ 36,295,350$ reflect an increase of $\$ 5.1$ million over the previous year. The majority of this amount is due to the grants or donations for the related capital projects.

Major revenue sources for the total budget are:
$\checkmark$ Taxes 48\%
$\checkmark$ Charges for services generated $29 \%$ of the total budget, with the largest part generated by the Enterprise Funds operations of $\$ 7.4$ million or $81 \%$
$\checkmark$ Intergovernmental revenues at $18 \%$
$\checkmark$ Other miscellaneous revenues of $5 \%$

## Taxes

- Property Taxes - Property tax rates are calculated based on current assessed valuations, net of assessed valuations for new construction or improvements, times the current maximum rate allowed, however not to exceed the Consumer Price Index (CPI) of $2.3 \%$. Revenue is calculated using the tax rate multiplied by the assessed valuation, divided by 100 . The total assessed valuation of property is $\$ 355,939,135$.

2019 was a reassessment year for the City. There was an increase of approximately $\$ 7.2$ million in assessed valuation from 2019 to 2020.

- City - The 2020 property tax levied by the City is $\$ 0.5952$ for general operations. New construction and improvements assessed valuation totaled $\$ 3,220,800$.
- Washington Library District - The property tax rate levied for 2020 is $\$ 0.2000$. Total assessed valuation is $\$ 143,763,927$. New construction and improvements assessed valuation totaled \$1,059,639.
- Sales Tax Revenues - Consists of a $1 \%$ general sales tax, $1 / 2 \%$ capital improvement sales tax, $1 / 2 \%$ 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 2021 are anticipated to increase with cost of living, therefore, a $1 \%$ increase was budgeted. Due to COVID-19, the City wanted to maintain a conservative approach due to spending uncertainties.

- 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 2021 budget includes a $4 \%$ decrease 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 ( $\$ 7,414,800$ or $81 \%$ ) consists of fees generated from enterprise operations (water, sewer, landfill, refuse and recycling collections). User fees have remained steady the last couple of years. The last rate increase was in 2014 for trash services. The City reviewed and passed a utility rate increase effective October 1, 2020. In addition, annually on October 1, water rates will increase by a COLA increase.

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

## Intergovernmental Grants \& Revenues

Revenues for one-time grants for major capital projects (roadways and infrastructure) are $\$ 1,628,000$ or $30 \%$ of intergovernmental revenue. Transportation grants and airport hangar grant make up the majority of these grants.

## EXPENDITURE HIGHLIGHTS

The overall expenditures shown for all funds total $\$ 40,563,640$ as compared to the prior year budget of $\$ 39,332,790$, an increase of $\$ 1.2$ million. The majority of this difference is a decrease in budgeted capital of $\$ 4.6$ million as a result of paying off agency debt offset but an increase in capital projects including $\$ 3.2$ million for construction of the new aquatic center.

## 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 $\$ 19,675,210$ increased approximately $\$ 681,000$ 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 COLA wage increase of $1 \%$ in 2020. No merit increase was included in the current budget due to COVID-19 uncertainties. However, if sales tax revenues remain steady, the City will consider a mid-year merit increase. The City did not budget for any new positions or delete any existing positions.

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:
n General employees - $6.2 \%$ of salary

- Police employees $-9.2 \%$ of salary

Also included in the 2021 budget was a $6 \%$ increase for employee health and dental benefits. The benefits contract annual renewal date is February 1.

Total wage and benefit costs are approximately $\$ 9,128,000$ an increase of $\$ 100,000$ or $1 \%$ due to wage increases.

## Capital Improvement Plan

The program of capital projects totals $\$ 15,201,295$ and is as follows:

- Annual street reconstruction program including Third Street Overlay \& Improvements
- Additional Airport Hangar and purchase of land for industrial park
- Police vehicles (3), leaf vac, 1-ton sign truck, 1-ton flat bed truck, 3 dump truck w/snow plow spreaders, backhoe, track loader
- Park improvement projects and construction of aquatic center.
- New hydraulic scraper, challenger and utility vehicle 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 \$1,331,870. Debt service schedule is as follows:

| Certificates of Participation, Series 2010 |  |  |  |  |
| :--- | :---: | :--- | :---: | :---: |
|  |  |  |  |  |
|  |  |  |  |  |
| Fiscal Year ending | $\underline{\text { Principal }}$ | $\underline{\text { Interest }}$ | $\underline{\text { Federal }}$ | $\underline{\text { Subsidy }}$ |

- 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 $\$ 2,339,600$. Debt service schedule is as follows:

| Certificates of Participation, Series 2019 |  |  |  |
| :---: | :---: | :---: | :---: |
| Fiscal Year ending |  |  | Total Debt |
| September 30 | Principal | Interest | Service |
| 2021 | \$ 1,375,000 | 962,600 | \$ 2,337,600 |
| 2022 | 1,520,000 | 899,700 | 2,409,700 |
| 2023-2030 | 17,160,000 | 3,592,000 | 20,752,000 |
| Totals | \$ 20,055,000 | 5,444,300 | \$25,499,300 |

- 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:

| Fiscal Year ending | Sewerage System Revenue Bonds, Series 2007B |  |  |
| :---: | :---: | :---: | :---: |
|  |  |  |  |
| September 30 | Principal | Interest | Total Debt Service |
| 2021 | \$1,010,000 | \$ 460,300 | \$1,470,300 |
| 2022 | 1,030,000 | 417,100 | 1,447,100 |
| 2023-2029 | 7,930,000 | 1,469,900 | 9,399,900 |
| Total | \$9,970,000 | 2,347,300 | \$12,317,300 |

## Debt Service-By Fund




## 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. This debt was paid in full in 2020.


## FUTURE ISSUES AND PRIORITIES

- $1 / 2$ 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 landfill 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 for providing the beautiful pictures which represent the City of Washington so well.

Respectfully submitted,


Darren Lamb
City Administrator


Finance Director

# ntroduction 



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

## READER'S GUIDE TO THE BUDGET DOCUMENT

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

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



Sandy Lucy
CITY COUNCIL


## ADMINISTRATION AND MANAGEMENT TEAM



DARREN LAMB City Administrator Deputy City Treasurer


MARY K. TRENTMANN City Clerk, MRCC


EDWARD MENEFEE Police Chief


MARK C. PIONTEK City Attorney


SAL MANIACI Community \& Economic Development Director


JAMES ARMSTRONG Police Captain


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


SHAUNA PFITZINGER Human Resource Generalist


MARK SKORNIA Emergency Preparedness Director

## ADMINISTRATION AND MANAGEMENT TEAM



TIM FRANKENBERG
Fire Chief


ANTHONY BONASTIA
Street Superintendent


ANDREA LUEKEN
Assistant City Engineer


LISA MOFFITT
Communication Director


KEVIN QUATHEM
Water \& Sewer
Superintendent


TOM NELDON
Building Official


JOHN NILGES City Engineer Director of Public Services


WAYNE DUNKER
Parks Director


KEVIN HELLMANN
Airport Manager

## (6)

GOVERNMENT FINANCE OFFICERS ASSOCIATION
Distinguished Budget Presentation Award

PRESENTED TO

# City of Washington Missouri 

For the Fiscal Year Beginning
October 1, 2019
Chistophen P. Moil
Executive Director

BILL NO. $\qquad$ 20-12224 INTRODUCED BY $\qquad$ PATKE

ORDINANCE NO. $\qquad$ 20-13173

AN ORDINANCE APPROVING THE BUDGET OF THE CITY OF WASHINGTON, FRANKLIN COUNTY, MISSOURI, FOR FISCAL YEAR 2020-2021.

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 2020-2021, is hereby approved as follows:

## REVENUES:

| Estimated Revenues | $\$ 31,126,980$ |
| :--- | ---: |
| Other Financing Sources | $5,168,370$ |
| Projected Reserves-All Funds | $\underline{34,826,850}$ |
|  |  |
| TOTAL | $\underline{\$ 71,122,200}$ |

## EXPENDITURES/EXPENSES:

General Fund
\$ 10,563,575
Library Fund
766,405
Volunteer Fire Fund
Vehicle \& Equipment Replacement Fund
Storm Water Improvement Fund
955,120

Capital Improvement Sales Tax Fund
Transportation Sales Tax Fund 1,295,165

Water Fund
390,080

Sewage Treatment Fund
8,329,000
3,346,000

Solid Waste Fund
2,808,600

Debt Service Funds
4,453,535
3,690,960
Other Financing Uses
3,965,200

TOTAL
$\underline{\$ 45,722,010}$
Total Projected Fund Balances, 9/30/2021
$\$ 25,400,190$
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, 2021.

PASSED; 09-21-20


APPROVED: 09-21-20
ATTEST: Mauy Rentwanm $\frac{\text { Crany }}{\text { City Gerk }}$ Mayor of Washington, Mo


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 I44 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.

## GENERAL INFORMATION (continued)

The City provides its citizens with typical services, such as street maintenance and construction, police and fire protection, code enforcement, engineering and planning, facilities inspections and parks and recreation. These services are financed from general revenues of the City. The City provides water, sewer, and sanitation services derived from revenues from user fees. Ameren Missouri provides the City with electricity and Spire 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 approximately 3,800 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. Mercy currently employs 1,700 full time employees.

## 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: 14,045
Registered voters: $\quad 9,982$

## Libraries: 1

## Fire Protection:

Number of stations - 4
Number of volunteers - 68

## 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
Disc Golf
Dog Park
Angel of Hope Garden
1 Boat Ramp to Missouri River
Fair grounds
Senior Center

Miles of Streets and Alleys in City Limits:
102.9 miles

Number of Street Lights in City Limits: 1329

Parking Facilities:
Recycling Center:
15
1

## Larger Public Utilities for the City of Washington:

Ameren Missouri
AT \& T
Spire
Spectrum
City of Washington
Waste Connections

Area: 10.15 square miles land .53 square miles water Customers - 6709
Number of Wells - 9
Average daily consumption -

$$
2.26 \text { - (million gallons/daily) }
$$

## Police Protection:

Number of stations - 1
Number of police officers -25

Total Acres - 550
Hike/Bike Trail - 7.65 miles
6 Lighted Softball fields
1 Lighted Baseball diamond
6 Lighted Tennis courts
11 Shelter houses
3 Lighted pavilions
8 Playground areas
Picnic areas
1 Sand volleyball court
10 Restroom facilities
Auditorium/Gymnasium
1 Skate Park

Miles of Sidewalk:
31.1 miles

Miles of Sanitary Sewer Line:
112 miles
Miles of Water Line:
118 miles

Electricity
Communications
Natural Gas
Cable Television
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 |  |
| :---: | :---: | :---: |
| 1995 | 316 | Valuation <br> 2000 |
| 232 | $\$ 19,353,969$ |  |
| 2005 | 495 | $\$ 11,000,396$ |
| 2010 | 1120 | $\$ 72,517,614$ |
| 2015 | 1325 | $\$ 15,515,380$ |
| 2020 | 1028 | $\$ 18,82,276$ |
|  |  | $\$ 59,406,263$ |


| Education within Washington City Limits: |  | Number of Schools |  |
| :--- | :---: | :---: | :---: |
|  |  |  | Number of Students |
| Public Elementary schools (K-6)* | 3 | 968 |  |
| Parochial Schools (K-8) |  |  | 865 |
| Public Middle Schools (7-8) | 1 | 647 |  |
| Public High Schools (9-12) |  | 1429 |  |
| Catholic Regional High School (9-12) | 1 | 443 |  |
| 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
Parker Hannifin (Sporlan Valve Div)
Washington School District
WEG Transformers USA
Walmart
Frick's Quality Meats Inc.
RTI Tradco
Rawlings Sporting Goods
Magnet LLC
Canam Steel Corporation
GH Tool \& Mold LLC
Melton Machine \& Control
Schnuck's Markets
Bank of Washington
Kohl's
Target Store
Hodges Badge Company

Healthcare 1700
Manufacturer 748
Education 620
Manufacture Retail Merchant 451
Retail Merchant 368
Manufacturer 258
Manufacturer 210
Manufacturer 190
Manufacturer 185
Manufacturer 173
Manufacturer 151
Manufacturer 131
Supermarket 129
Bank 123
Retail 112
Retail 105
Manufacturer 102

Total
5,756


## 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-32-

## DESCRIPTION OF FUNDS and FUND TYPES (continued)

## 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 <br> Fire Fund | Capital <br> Funds | Water Fund | Sewage Treatment Fund | Solid Waste Fund |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Administration | 45\% | 5\% | 5\% | 5\% | 15\% | 15\% | 10\% |
| Human 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 | 50 | 5 | 5 |  | 15 | 15 | 10 |
| Parks | 90 |  |  | 10 |  |  |  |
| Aquatic Center | 100 |  |  |  |  |  |  |
| Library | 50 | 50 |  |  |  |  |  |
| Emergency Preparedness | 100 |  |  |  |  |  |  |
| Fire | 90 |  | 10 |  |  |  |  |
| Airport | 85 |  |  | 15 |  |  |  |
| 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 $\$ 1,549,900$ in reserves projected for the general fund as of September 30, 2021.

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

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 ór 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.


#### Abstract

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.

\section*{Cash \& Investments}

Missouri statute RSMo. Section 30, 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. Longterm 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:
2. 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.
3. Investing operating funds primarily in shorter-term securities, money market funds, or similar pools.
4. 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 shortterm funds.
5. 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:
6. A security with declining credit may be sold early to minimize loss of principal.
7. A security swap would improve the quality, yield, or target duration in the portfolio.
8. 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 $1 / 2$ cent Capital Improvement Sales Tax, a $1 / 2$ 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 foursevenths ( $57.14 \%$ ) 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 2020 assessed valuation of $\$ 355,939,135$, the City's legal debt limit is $\$ 35,593,913$. The City does not have any general obligation bonds as of September 30, 2020 and does not anticipate any issuance of general obligation debt in the next year, therefore, the remaining legal debt limit is $\$ 71,187,827$.

## 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 until this budget year. Due to the uncertainty of sales tax revenues due to COVID-19 the City remained conservative and only budgeted a $1 \%$ COLA increase in 2021 for all employees. If sales tax remains steady in 2021, the City may consider a merit increase mid-year.

## 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 $1^{\text {st }}$ anniversary | 80 hours | 40 hours |
| On $5^{\text {th }}$ anniversary |  | 120 hours |
| On $10^{\text {th }}$ anniversary | 120 hours |  |
| On $15^{\text {th }}$ anniversary | 160 h |  |

## REVENUE PROJECTIONS \& ASSUMPTIONS

The City's main sources of revenue are taxes and charges for services which result in $48 \%$ and $29 \%$ 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 $79 \%$ of total revenue in the General Fund. In addition, charges for services are the main source of revenue for enterprise funds resulting in $95 \%$ 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
$2.250 \quad$ Franklin County (. 500 was added 10/1/2018 for Prop P)
. 375 Washington Area Ambulance District
$1.000 \quad$ City of Washington
. $500 \quad$ City of Washington Capital Improvement Tax
.500 City of Washington Transportation Tax
$\overline{8.850} \%$ Total Sales Tax Rate-City of Washington
$\frac{.750}{9.600} \% \quad$ 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 |  | ansportation |  | al Option Use |
| 2021 Budget | \$ 5,157,500 | \$ | $(671,645)$ | \$ | $(21,000)$ | $\$ 2,398,750$ | \$ | $2,398,750$ | \$ | 760,000 |
| 2020 Budget | $5,106,250$ |  | $(665,000)$ |  | $(22,000)$ | $2,375,000$ |  | $2,375,000$ |  | 835,000 |
| 2020 Estimated | 5,191,783 |  | $(652,827)$ |  | $(18,988)$ | 2,393,835 |  | 2,393,835 |  | 835,447 |
| 2019 Actual | 5,053,102 |  | $(663,815)$ |  | $(20,811)$ | 2,335,228 |  | 2,335,226 |  | 673,648 |
| 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 |

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 $11 / 2 \%$ fee for collection services and $1 / 2 \%$ 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 $\$ 7$ million from 2020 to 2021. As a result, the City budgeted only $\$ 50,000$ more in 2021. In the general fund, property tax is $20 \%$ of total revenue.

## Property Tax Revenue

|  | Property Tax Rates |  |  | Property Tax Revenue |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | General | Library |  | General (1) |  | Library |
| 2021 Budget | 0.5952 | 0.2000 | \$ | 2,139,110 | \$ | 287,280 |
| 2020 Budget | 0.5939 | 0.2000 |  | 2,089,685 |  | 271,178 |
| 2020 Estimated | 0.6045 | 0.1000 |  | 2,063,949 |  | 274,476 |
| 2019 Actual | 0.6045 | 0.1000 |  | 2,016,510 |  | 138,506 |
| 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 |

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

## Principal Taxpayers

| Real Estate | Assessed Valuation |  |
| :--- | :---: | :---: |
|  |  | \% of Total City <br> Assessed Valuation |
| PCII Vertical, LLC | $8,072,912$ | 2.46 |
| Wal-Mart Real Estate Business | $4,544,000$ | 1.38 |
| Bank of Washington | $2,996,492$ | .91 |
| Parker-Hannifin Corp. | $2,985,852$ | .91 |
| USR-DESCO Washington Crossing | $2,953,477$ | .90 |
|  |  |  |
| Personal Property |  |  |
| RTI Tradco Inc. - Wash Inc. | $2,354,771$ | .72 |
| WEG Transformers USA LLC | $2,069,433$ | .63 |
| Valent Aerostructures - Wash L. | $2,058,762$ | .63 |
| Frick's Meat Products | $1,729,490$ | .53 |
| Canam Steel Corp-Midwestern | $1,235,782$ | .38 |

## 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 decreased $\$ 20,000$ from 2019 to 2020. In the general fund, utility gross receipts tax is $19 \%$ of total revenue.

Utility Gross Receipts Tax Revenue

|  | Electric |  | Phone |  | Natural Gas |  | Charter Cable |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2021 Budget | \$ | 1,550,000 | \$ | 315,570 | \$ | 190,000 | \$ | 133,000 |
| 2020 Budget |  | 1,625,000 |  | 355,220 |  | 190,000 |  | 133,000 |
| 2020 Estimated |  | 1,520,146 |  | 289,838 |  | 177,749 |  | 133,001 |
| 2019 Actual |  | 1,543,721 |  | 347,298 |  | 191,486 |  | 132,762 |
| 2018 Actual |  | 1,776,350 |  | 420,947 |  | 200,670 |  | 132,969 |
| 2017 Actual |  | 1,560,254 |  | 484,534 |  | 165,086 |  | 125,641 |
| 2016 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 $4 \%$ 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 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2021 Budget | \$ | 106,450 | \$ 17,540 | \$ 3,246,615 | \$ | 2,023,000 | \$ | - | , |
| 2020 Budget |  | 85,170 | 3,865 | 568,750 |  | 734,800 |  | - |  |
| 2020 Estimated |  | 107,512 | 13,891 | 568,719 |  | 631,093 |  | 149 |  |
| 2019 Actual |  | 67,591 | 6,238 | 308,743 |  | 1,550,950 |  | 7,826 |  |
| 2018 Actual |  | 228,676 | 6,212 | 331,764 |  | 1,083,489 |  | - |  |
| 2017 Actual |  | 103,510 | 6,860 | 25,403 |  | 1,523,990 |  | - |  |
| 2016 Actual |  | 74,378 | 16,634 | 110,231 |  | 1,304,133 |  | - |  |

## 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 $95 \%$ of revenue. In governmental funds, approximately $13 \%$ 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 reviewed its rates and approved a rate increase effective October 1, 2020. In addition, annually on October 1 a CPI increase will go into effect. These rate increases will be adequate to cover costs of future improvements and maintain the service levels the City currently has in place.

## Charges for Services-By Fund



## Rate History and Scheduled Increases

Water Rates

| 10-1-2000 For the first gallon | 16,667 | $\$$ | 2.25 |
| :---: | :---: | :---: | :---: |
| All over | $16,667 \$$ | 1.55 |  |

Sewer Rates

| 2/21/1995 Fixed Monthly | $\$$ | 5.00 |
| :---: | :---: | ---: |
| Rate per cubic foot | $\$$ | 0.00725 |
| 10/1/2007 Fixed Monthly | $\$$ | 7.85 |
| Rate per thousand | $\$$ | 2.16 |
|  |  |  |
| $10 / 1 / 2008$ Fixed Monthly | $\$$ | 10.42 |
| Rate per thousand | $\$$ | 2.43 |
| $10 / 1 / 2009$ Fixed Monthly | $\$$ | 12.50 |
| Rate per thousand | $\$$ | 3.02 |

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

All others \$ 9.40

Refuse Collection-Monthly Fee 6/1/12-5/31/13
Senior Citizens over 62 years $\quad \$ .10$
All others \$
11.80

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

All others \$ 14.15

[^0]
## 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 did not add or delete any in 202. 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 2020-2021

|  | Budget Process <br> March 2020 <br> April 24, 2020 <br> June 8-12, 2020 |
| :--- | :--- |
| Distribute to Supervisors: <br> Department Budget Requests - Operating (10-year spreadsheet) <br> Department Long-Range Capital Requests (10-year spreadsheet) <br> Department Goals \& Objectives Forms |  |
| Return to Finance Director: <br> Department Goals \& Objectives Forms <br> Department Budget Requests - Operating (10-year spreadsheet) <br> Department Long-Range Capital Requests (10-year spreadsheet) |  |
| June 22-26, 2020 Staff Meetings/Revisions to Requests |  |
| Review and discussion with supervisors |  |$|$| July 6, 2020 \& Staff Meetings with City Administrator and Revisions to Requests. |
| :--- |
| Review of revenue projections, operating budgets and initial Capital Budget with |
| recommended cuts. |
| August 3, 2020 |
| August 17, 2020 |
| Souncil Workshop - 6:00 PM |

## 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.

## 2021 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.

## 2020 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 construction phase of new aquatic center.
GOAL ACCOMPLISHED: Design phase of new aquatic center complete. Will continue to monitor capital purchases to ensure projects are done timely.

Goal Two: Provide and Promote Positive Work Environment for Employees
Objective 2: Promote healthy work program.
GOAL ACCOMPLISHED: During COVID pandemic, implemented measures (mask, screen barriers, disinfection) to ensure safety of workers and public.

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.

GOAL ACCOMPLISHED: Prepared a ten-year budget plan to assist with recommendation for rate increases. The Parks department and Water department both had rate increases approved by city council.

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 $1 \& 2$ : Updating all financial policies and creating some additional ones.

GOAL ACCOMPLISHED: Updated some 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 both of these 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.
Objective 3: Provide safe park and recreation areas.
GOAL ACCOMPLISHED: Continuing replacement program on ADA non-compliant sidewalks. Installed city wide camera system which provides surveillance coverage at all city facilities including its vast park system.

## 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 2: Promote Live Work and Play through media.
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 sold some lots in the industrial park.

## Goal Nine: Promote Educational Opportunities and Enriched Environment

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

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

## Timeline for Future City Strategic Plans

|  | , | 2021 | 2022 | 2023 | 2024 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-y ear 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 \& recy cling 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.

## ©ummaxy



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, 2021

|  | General | Special Revenue Funds |  | Capital Project Funds |  | Enterprise Funds | Debt Service Funds |  | $\begin{gathered} 2021 \\ \text { TOTALS } \end{gathered}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Revenues | C |  |  |  |  |  |  |  |  |  |
| Taxes | \$ 9,074,605 | \$ | 341,780 | \$ | 5,221,680 | - | \$ | 420,800 |  | 15,058,865 |
| Licenses and permits | 207,250 |  | - |  | - | - |  | - |  | 207,250 |
| Intergovemmental | 466,450 |  | 10,140 |  | 5,269,615 | 24,000 |  | - |  | 5,770,205 |
| Charges for services | 1,445,650 |  | 307,700 |  | - | 7.414,800 |  | - |  | 9,168,150 |
| Fines | 30,000 |  | 2,500 |  | - | - . |  | - |  | 32,500 |
| Investment income | 112,000 |  | 66,000 |  | 59,000 | 405,000 |  | 7.700 |  | 649,700 |
| Rents | 144,090 |  | 8,610 |  | - | 35,010 |  | . |  | 187,710 |
| Miscellaneous | 37,600 |  | 15,000 |  | - | - |  | - |  | 52,600 |
| TOTAL REVENUES | 11,517,645 |  | 751,730 |  | 10,550,295 | 7,878,810 |  | 428,500 |  | 31,126,980 |
| EXPENDITURES |  |  |  |  |  |  |  |  |  |  |
| Administration | 564,625 |  | - |  | - | - |  | - |  | 564,625 |
| Human Resources | 150,065 |  | - |  | - | - |  | - |  | 150,065 |
| Communications | 853,925 |  | - |  | - | - |  | - |  | 853,925 |
| Police | 3,096,880 |  | - |  | - | - |  | - |  | 3,096,880 |
| Finance | 596,540 |  | - |  | - | - |  | - |  | 596,540 |
| Information Technology | 370,990 |  | - |  | - | - |  | - |  | 370,990 |
| Economic Development/Planning \& Zoning/Tourism | 230,205 |  | - |  | - | - |  | - |  | 230,205 |
| Engineering and Inspections | 416,580 |  | - |  | 120,000 | - |  | - |  | 536,580 |
| Street | 1,356,800 |  | - |  | - | - |  | - |  | 1,356,800 |
| Building Maintenance | 371,900 |  | - |  | - | - |  | - |  | 371,900 |
| Parks \& Recreation | 1,642,915 |  | - |  | - | - |  | - |  | 1,642,915 |
| Aquatic Center | 227,490 |  | - |  | - | - |  | - |  | 227,490 |
| Airport | 372,580 |  | - |  | - | - |  | - |  | 372,580 |
| Emergency Management | 80,950 |  | - |  | - | - |  | - |  | 80,950 |
| Library | - |  | 751,405 |  | - | - |  | - |  | 751,405 |
| Volunteer Fire | - |  | 909,120 |  | - | - |  | - |  | 909,120 |
| Water Operations | - |  | - |  | - | 1,684,685 |  | - |  | 1,684,685 |
| Sewerage Treatment Operations | - |  | - |  | - | 2,530,015 |  | - |  | 2,530,015 |
| Solid Waste Operations | - |  | - |  | - | 3,012,960 |  | - |  | 3,012,960 |
| Stormwater | - |  | - |  | 215,080 | - |  | - |  | 215,080 |
| Tax Increment Financing | - |  | - |  | - | - |  | 20,300 |  | 20,300 |
| Debt Service - principal | - |  | - |  | - | 1,218,300 |  | 2,571,700 |  | 3,790,000 |
| Debt Service - interest | 4,000 |  | - |  | - | 619,135 |  | 1,016,700 |  | 1,639,835 |
| Capital Outlay | 227,130 |  | 61,000 |  | 13,025,165 | 1,888,000 |  | 356,500 |  | 15,557,795 |
| TOTAL EXPENDITURES | 10,563,575 |  | 1,721,525 |  | 13,360,245 | 10,953,095 |  | 3,965,200 |  | 40,563,640 |
| REVENUES OVER (UNDER) EXPENDITURES | 954,070 |  | $(969,795)$ |  | $(2,809,950)$ | $(3,074,285)$ |  | $(3,536,700)$ |  | (9,436,660) |
| OTHER FINANCING SOURCES (USES) |  |  |  |  |  |  |  |  |  |  |
| Sale of capital assets | - |  | - |  | 10,000 | - |  | - |  | 10,000 |
| Transfers in | 1,789,800 |  | 993,370 |  | 600,000 | - |  | 1,775,200 |  | 5,158,370 |
| Transfers out | (2,743,170) |  | - |  | $(2,365,200)$ | $(50,000)$ |  | - |  | ( $5,158,370$ ) |
| TOTAL OTHER FINANCING SOURCES (USES) | (953,370) |  | 993,370 |  | $(1,755,200)$ | $(50,000)$ |  | 1,775,200 |  | 10,000 |
| NET CHANGE IN FUND BALANCEINET POSITION | 700 |  | 23,575 |  | $(4,565,150)$ | (3,124,285) |  | $(1,761,500)$ |  | (9,426,660) |
| FUND BALANCES, OCTOBER 1: |  |  |  |  |  |  |  |  |  |  |
| General Fund | 5,496,090 |  | - |  | - | - |  | - |  | 5,496,090 |
| Library Fund | - |  | 158,370 |  | - | - |  | - |  | 158,370 |
| Volunteer Fire Fund | - |  | 1,590,900 |  | - | - |  | - |  | 1,590,900 |
| Storm Water Fund | - |  | - |  | 4,563,410 | - |  | - |  | 4,563,410 |
| Vehicle \& Equipment Replacement Fund | - |  | - - |  | 954,180 | - |  | - |  | 954,180 |
| Capital Improvements Sales Tax Fund | - |  | - |  | 3,256,790 | - |  | - |  | 3,256,790 |
| Transportation Sales Tax Fund | - |  | - |  | 2,848,290 | - |  | - |  | 2,848,290 |
| COPS Fund | - |  | - |  | - | - |  | 2,491,330 |  | 2,491,330 |
| Downtown TIF RPA-1 Fund | - |  | - |  | - | - |  | 735,180 |  | 735,180 |
| Front \& Main TIF RPA-3 Fund | - |  | - |  | - | - |  | 6,290 |  | 6,290 |
| Rhine River TIF RPA-2 Fund | - |  | - |  | - | - |  | 6,420 |  | 6,420 |
| Water Fund | - |  | - |  | - | 6,721,290 |  | - |  | 6,721,290 |
| Sewage Treatment Fund | - |  | - |  | - | 11,921,890 |  | - |  | 11,921,890 |
| Solid Waste Fund | - |  | - |  | - | 2,672,060 |  | - |  | 2,672,060 |
| Adjustments for: |  |  |  |  |  |  |  |  |  |  |
| Capital Outlay | - |  | - |  | - | 1,888,000 |  | - |  | 1,888,000 |
| Debt Service-Principal | - |  | - |  | - | 1,218,300 |  | - |  | 1,218,300 |
| Invested in capital assets, net of related debt |  |  |  |  |  |  |  |  |  |  |
| Water | - |  | - |  | - | $(4,771,390)$ |  | - |  | (4,771,390) |
| Sewage Treatment Fund | - |  | - |  | - | $(9,988,520)$ |  | - |  | $(9,988,520)$ |
| Solid Waste Fund | - |  | $\checkmark$ |  | - | 3,057,970 |  | $\checkmark$ |  | 3,057,970 |
| PROJECTED FUND BALANCESINET POSITION, SEPTEMBER 30, 2021 | \$ 5,496,790 | \$ | 1,772,845 | \$ | 7,057,520 | 5 $9,595,315$ | \$ | 1,477,720 | \$ | 25,400,190 |
| Less: Funding Requirements |  |  |  |  |  |  |  |  |  | . |
| 15\% Fund Balance, reserved for operations | (1,549,900) |  | $(249,100)$ |  | - | - |  | - |  | (1,799,000) |
| 25\% Fund Balance, reserved for operations | - |  | - |  | - | (1,324,400) |  | - |  | (1,324,400) |
| PROJECTED UNRESERVED FUND BALANCESINET POSITION, SEPTEMBER 30,2021 | \$ $3,946,890$ | S | $1,523,745$ | \$ | 7,057,520 | S $8,270,915$ | \$ | 1,477,720 | \$ | 22,276,790 |

COMBINED FUNDS
CHANGES IN FUND BALANCES/NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2021


## EXPLANATIONS OF CHANGES > 10\%

Vehicle \& Equipment Replacement Fund - This fund's proposed fund balance decreased by $72 \%$ due to the purchase of 3 new police vehicles, Wheel Loader, Leaf Vac, Trac Loader, 2 new trailers, zero turn mower and other miscellaneous equipment budgeted for purchase this year.
Capital Improvement Sales Tax Fund - This fund's proposed fund balance decreased by $97 \%$ due to the construction of the new aquatics center, Airport Hangar, and New Industrial Park budgeted at $\$ 3.8$ million net of grant revenues.
Transportation Sales Tax Fund - This fund's proposed fund balance decreased by $36 \%$ due to the construction of Busch Creek Greenway \& Riverfront Trail Connection, Circle Drive-Pedestrian \& ADA Access and timing of various street reconstruction projects.
Water - This fund decreased in this year due to the fact that painting 2 existing wells and refurbishing was budgeted for $\$ 470,000$ and debt service payments of $\$ 332,000$ for AMR equipment. In addition, $\$ 420,000$ is budgeted for annual depreciation.
Sewage Treatment Fund - This fund decreased this year due to the fact that $\$ 1.2$ million is budgeted every year for annual depreciation expense, annual debt service of $\$ 1.4$ million for the treatment plant and capital outlay of $\$ 400,000$ is budgeted.
Non-Major Funds - These funds decreased collectively 38\% due to the fact that the final debt service payment for the 2010 COP issue is due and will be paid out of the bond reserve money which will not require an internal transfer of funds as in prior years.

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

## City of Washington Combined Funds Revenues

|  | $\begin{gathered} \text { Actual } \\ 2019 \end{gathered}$ | $\begin{gathered} \text { Estimated } \\ \text { Actual } \\ 2020 \end{gathered}$ | Amended <br> Budget <br> 2020 | Original Budget 2021 |
| :---: | :---: | :---: | :---: | :---: |
| Taxes | \$14,909,150 | \$15,464,562 | \$15,498,085 | \$15,058,865 |
| Licenses \& permits | 202,410 | 252,442 | 262,250 | 207,250 |
| Intergovernmental | 2,049,737 | 1,472,321 | 1,536,585 | 5,770,205 |
| Charges for services | 8,927,758 | 8,962,862 | 8,990,980 | 9,168,150 |
| Investment income | 1,130,366 | 720,820 | 757,050 | 649,700 |
| Micellaneous | 1,032,109 | 5,039,225 | 4,948,675 | 272,810 |
| Total Revenue | \$28,251,530 | \$31,912,232 | \$31,993,625 | \$31,126,980 |
| Other Financing Sources | \$27,476,227 | \$6,550,501 | \$6,596,290 | \$5,168,370 |



## Revenues <br> Taxes

Licenses \& permits Intergovernmental Charges for services Investment income Miscellaneous
Total Revenue
Other Financing Sources

| Original |  |
| :---: | :---: |
| Budget | Percent of |
| 2021 | Total |
| \$15,058,865 | 48.38\% |
| 207,250 | 0.67\% |
| 5,770,205 | 18.54\% |
| 9,168,150 | 29.45\% |
| 649,700 | 2.09\% |
| 272,810 | 0.88\% |
| \$31,126,980 | 100.00\% |

\$5,168,370

| Increase/ <br> (Decrease) <br> previous year |
| ---: |
| $(\$ 439,220)$ |
| $(55,000)$ |
| $4,233,620$ |
| 177,170 |
| $(107,350)$ |
| $(4,675,865)$ |
| $(\$ 866,645)$ |
| $\$ 1,427,920$ |


| Percent of <br> Increase/ <br> (Decrease) |
| :---: |
| $-2.83 \%$ |
| $-20.97 \%$ |
| $275.52 \%$ |
| $1.97 \%$ |
| $-14.18 \%$ |
| $-94.49 \%$ |
| $-2.71 \%$ |

## City of Washington Combined Funds

 Expenditures/Expenses by Class

| Expenditures/Expenses | Original Budget 2021 | Percent of Total | Increase/ (Decrease) previous year | Percent of Increase/ (Decrease) |
| :---: | :---: | :---: | :---: | :---: |
| Personal Service | \$9,128,745 | 22.50\% | \$518,575 | 6.02\% |
| Professional \& Purchased Service | 5,804,755 | 14.31\% | 896,594 | 18.27\% |
| Supplies \& Other Operating Expenses | 4,741,710 | 11.69\% | 2,381,972 | 100.94\% |
|  | \$19,675,210 |  | 3,797,141 | 23.91\% |
| Capital | 15,557,795 | 38.35\% | 9,829,320 | 171.59\% |
| Debt Service | 5,330,635 | 13.14\% | $(4,673,775)$ | -46.72\% |
| Total Expenditures/Expenses | \$40,563,640 | 100.00\% | 8,952,686 | 28.32\% |
| Other Financing Uses | \$5,158,370 |  | \$1,302,181 | 20.16\% |

## City of Washington Combined Funds

## Expenditures/Expenses by Fund Type



| Expenditures/Expenses | Original <br> Budget $2021$ | Percent of Total | Increase/ <br> (Decrease) previous year | Percent of Increase/ (Decrease) | Estimated Actual 2020 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| General Fund | \$10,563,575 | 26.04\% | (\$2,191,945) | -17.18\% | \$12,755,520 |
| Special Revenue Fund | 1,721,525 | 4.24\% | 181,913 | 11.82\% | 1,539,612 |
| Capital Funds | 13,360,245 | 32.94\% | 6,151,692 | 85.34\% | 7,208,553 |
| Enterprise Funds | 10,953,095 | 27.00\% | 2,961,339 | 37.05\% | 7,991,756 |
| Debt Service Fund | 3,965,200 | 9.78\% | $(4,781)$ | -0.12\% | 3,969,981 |
| Total Expenditures | \$40,563,640 | 100.00\% | \$7,098,218 | 18.04\% | \$33,465,422 |

## GENERAL FUND



## City of Washington General Fund Revenue



## Revenue

Taxes
Licenses and permits
Intergovernmental
Charges for services
Investment income
Miscellaneous
TOTAL REVENUES

Other Financing Sources

| Original <br> Budget <br> $\mathbf{2 0 2 1}$ |
| :---: |
| $\$ 9,074,605$ |
| 207,250 |
| 466,450 |
| $1,445,650$ |
| 112,000 |
| 211,690 |
| $\$ 11,517,645$ |

\$1,789,800
Percent of

Total $\quad$| $78.79 \%$ |
| ---: |
| $1.80 \%$ |
| $4.05 \%$ |
| $12.55 \%$ |
| $0.97 \%$ |
| $1.84 \%$ |
| $100 \%$ |



| (Decrease) <br> previous year |
| ---: |
| $(\$ 62,765)$ |
| $(24,500)$ |
| 57,500 |
| 93,185 |
| 3,000 |
| 4,740 |
| $\$ 71,160$ |

\$64,351

| Percent of <br> Increase/ |
| ---: |
| (Decrease) |
| $-0.69 \%$ |
| $-10.57 \%$ |
| $14.06 \%$ |
| $6.89 \%$ |
| $2.75 \%$ |
| $2.29 \%$ |
| $14.73 \%$ |

3.73\%

| Estimated <br> Actual <br> $\mathbf{2 0 2 0}$ |
| :---: |
| $\$ 9,137,370$ |
| 231,750 |
| 408,950 |
| $1,352,465$ |
| 109,000 |
| 206,950 |
| $\$ 11,446,485$ |

Estimated
Actual
\$1,725,449

## City of Washington General Fund Expenditures by Type



## City of Washington General Fund Expenditures by Function



Function
General Government
Public Safety
Highways \& Transportation
Culture \& Recreation
TOTAL EXPENDITURES

| Original <br> Budget <br> 2021 |
| :---: |
| $\$ 2,288,325$ |
| $4,031,755$ |
| $2,223,960$ |
| $2,019,535$ |
| $\$ 10,563,575$ |


| Percent of <br> Total |
| ---: |
| $21.66 \%$ |
| $38.17 \%$ |
| $21.05 \%$ |
| $19.12 \%$ |
| $100 \%$ |

Percent of

| Increase/ <br> (Decrease) |
| ---: |
| $12.36 \%$ |
| $1.49 \%$ |
| $4.38 \%$ |
| $6.38 \%$ |
| $24.61 \%$ |

Estimated
Actual
2020
\$2,036,680
3,972,450
2,130,595
$1,898,495$

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



| Department |  | Original <br> Budget $2021$ |  | $\begin{gathered} \text { Amended } \\ \text { Budget } \\ 2020 \end{gathered}$ | Percent of Increase/ (Decrease) | Estimated Actual 2020 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Administration | \$ | 564,625 |  | 630,405 | -10.43\% | \$ | 601,290 |
| Human Resources |  | 150,065 |  | 116,800 | 28.48\% |  | 109,225 |
| Finance |  | 596,540 |  | 541,750 | 10.11\% |  | 541,750 |
| Ec. Dev./Planning \& Zoning/Tourism |  | 234,205 |  | 109,515 | 113.86\% |  | 105,930 |
| Information Technology |  | 370,990 |  | 515,250 | -28.00\% |  | 514,230 |
| Building \& Maintenance |  | 371,900 |  | 160,740 | 131.37\% |  | 164,255 |
| Emergency Management |  | 80,950 |  | 81,725 | 0.00\% |  | 79,285 |
| Communications |  | 853,925 |  | 870,120 | -1.86\% |  | 850,265 |
| Police |  | 3,096,880 |  | 3,154,955 | -1.84\% |  | 3,122,185 |
| Engineering \& Inspections |  | 416,580 |  | 412,175 | 1.07\% |  | 408,900 |
| Streets/Stormwater |  | 1,416,800 |  | 1,390,850 | 1.87\% |  | 1,371,945 |
| Airport |  | 390,580 |  | 396,520 | -1.50\% |  | 349,750 |
| Parks \& Recreation |  | 1,771,915 |  | 1,708,365 | 3.72\% |  | 1,693,985 |
| Aquatic Center |  | 247,620 |  | 221,120 | 11.98\% |  | 204,510 |
| TOTAL EXPENDITURES |  | \$10,563,575 |  | \$10,310,290 |  |  | \$10,117,505 |

## 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.

| PERFORMANCE MEASUREMENTS: |  |  |  |
| :---: | :---: | :---: | :---: |
| Description | $\underline{2019}$ | $\underline{2020}$ | 2021 Target |
| Ordinances Passed | 166 | 174 | 175 |
| Resolutions | 6 | 7 | 10 |
| Number of Council Meetings | 29 | 30 | 27 |
| Number of Citizen Complaints | 70 | 16 | 20 |
| Mask Mandate Complaints | 0 | 175 | 0 |
| General Fund Operating Exp/per Capita | 700 | 752 | 750 |
| STAFFING/FTE's: |  |  |  |
| Position | $\underline{2019}$ | $\underline{2020}$ | 2021 |
| Mayor | 0.50 | 0.50 | 0.50 |
| City Council Members | 8.00 | 8.00 | 8.00 |
| 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 | 1.00 | 1.00 | 1.00 |
|  | 12.50 | 12.50 | 12.50 |


| DEPARTMENT: |  |  | ADMINISTRATION |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| FUND: 001 |  |  |  | DEPT NUMBER: 11 |  |
| ACCOUNT TITLE | $\begin{gathered} \text { ACTUAL } \\ 2018 \end{gathered}$ | $\begin{gathered} \text { ACTUAL } \\ 2019 \end{gathered}$ | $\begin{aligned} & \text { ESTIMATED } \\ & \text { ACTUAL } \\ & 2020 \end{aligned}$ | $\begin{aligned} & \text { AMENDED } \\ & \text { BUDGET } \\ & 2020 \end{aligned}$ | $\begin{gathered} \text { ORIGINAL } \\ \text { BUDGET } \\ 2021 \\ \hline \end{gathered}$ |
| PERSONAL SERVICES | \$478,753 | \$344,700 | \$336,406 | \$394,160 | \$359,080 |
| PROFESSIONAL \& PURCHASED SERVICES | \$202,734 | \$232,426 | \$260,222 | \$199,820 | \$186,140 |
| SUPPLIES \& OTHER OPERATING EXP. | \$40,867 | \$28,955 | \$17,897 | \$36,425 | \$19,405 |
| DEPT. TOTAL OPERATING EXPENDITURES | \$722,354 | \$606,081 | \$614,525 | \$630,405 | \$564,625 |
| DEBT SERVICE | \$0 | \$0 | \$0 | \$0 | \$0 |
| CAPITAL | \$0 | \$9,334 | \$0 | \$0 | \$0 |
| TOTAL BUDGET FOR ADMINISTRATION | \$722,354 | \$615,415 | \$614,525 | \$630,405 | \$564,625 |



| 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 current personnel filing system by name instead of department.

|  |  | PERFORMANCE MEASUREMENTS: |  |
| :--- | :---: | :---: | :---: |
| $\quad$ Description | $\underline{\mathbf{2 0 1 9}}$ | $\underline{\mathbf{2 0 2 0}}$ | $\underline{\mathbf{2 0 2 1}}$ Target |
| New Hire Orientations - Perm. FT/PT | $20 / 6$ | $18 / 2$ | $16 / \mathbf{4}$ |
| New Hire Orientations - Seasonal | 47 | 48 | 46 |
| Employee Terminations - Perm FT/PT | $23 / 7$ | $20 / 4$ | $20 / 4$ |
| Employee Terminations - Seasonal | 46 | 48 | 46 |
| Number of Employee Meeting/Training | 2 | 2 | 2 |


|  | STAFFING/FTE's: |  |  |
| :--- | :---: | :---: | :---: |
|  | $\underline{\underline{2019}}$ |  | $\underline{\mathbf{2 0 2 0}}$ |
| Position | 1.00 | $\underline{1.00}$ | $\underline{\mathbf{2 0 2 1}}$ |
|  | 1.00 | 1.00 | 1.00 |


| DEPARTMENT: | HUMAN RESOURCES |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| FUND: 001 |  |  |  | DEPT NUMBER: 11-115 |  |
| ACCOUNT TITLE | $\begin{gathered} \text { ACTUAL } \\ 2018 \end{gathered}$ | $\begin{gathered} \text { ACTUAL } \\ 2019 \end{gathered}$ | ESTIMATED ACTUAL 2020 | $\begin{aligned} & \text { AMENDED } \\ & \text { BUDGET } \\ & 2020 \end{aligned}$ | $\begin{gathered} \text { ORIGINAL } \\ \text { BUDGET } \\ 2021 \end{gathered}$ |
| PERSONAL SERVICES | \$0 | \$96,609 | \$112,628 | \$86,960 | \$93,965 |
| PROFESSIONAL \& PURCHASED SERVICES | \$47 | \$9,333 | \$3,610 | \$18,340 | \$34,050 |
| SUPPLIES \& OTHER OPERATING EXP. | \$0 | \$882 | \$6,180 | \$11,500 | \$22,050 |
| DEPT. TOTAL OPERATING EXPENDITURES | \$47 | \$106,824 | \$122,418 | \$116,800 | \$150,065 |
| DEBT SERVICE | \$0 | \$0 | \$0 | \$0 | \$0 |
| CAPITAL | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL BUDGET FOR ADMINISTRATION | \$47 | \$106,824 | \$122,418 | \$116,800 | \$150,065 |



## 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 edućation 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 the Outdoor Warning Siren System by replacing 7 of the exiting out dated sirens.
2. Upgraded all mobile and portable radios for Police/Fire/EMA/Communications.
3. Improved Communications Backup Dispatch location at Fire HQ.

|  | PERFORMANCE MEASUREMENTS: |  |  |
| :---: | :---: | :---: | :---: |
|  | 2019 | 2020 | 2021 Target |
| Police |  |  |  |
| Incident Reports | 2,680 | 2,329 | 2,389 |
| Citations Issued | 312 | 345 | 354 |
| No-Report | 3,830 | 3,223 | 3,304 |
| Unfounded | 72 | 46 | 47 |
| Written/Verbal Warning | 2,727 | 1,553 | 1,592 |
| Gone On Arrival | 487 | 554 | 568 |
| End Call | 17,967 | 14,440 | 14,801 |
| Total \# Police | 28,075 | 22,490 | 23,055 |
| Fire |  |  |  |
| Fires, Explosions | 61 | 62 | 64 |
| Rescue | 215 | 203 | 208 |
| Hazardous Conditions | 110 | 74 | 76 |
| Service Calls | 43 | 39 | 40 |
| Good Intent Calls | 108 | 142 | 146 |
| False Calls | 116 | 111 | 114 |
| Other | 7 | 4 | 4 |
| Total \# Fire Calls | 660 | 635 | 652 |
| $911$ |  |  |  |
| 911 Transfers | 1,911 | 1,602 | 1,642 |
| 911 Open Lines | 420 | 420 | 431 |
| 911 Hang ups | 1,142 | 1,598 | 1,638 |
| 911 Calls Received | 2,757 | 3,070 | 3,147 |
| Total 911 Calls Handled | 6,230 | 6,690 | 6,858 |
| Total Calls Handled | 12,340 | 11,778 | 12,359 |
| Average City Cost Per Call | \$70.18 | \$66.75 | \$70.40 |


| Position | STAFFING/FTE's |  |  |
| :---: | :---: | :---: | :---: |
|  | $\underline{2019}$ | $\underline{2020}$ | $\underline{2021}$ |
| Communication Director | 1.00 | 1.00 | 1.00 |
| Lead Dispatcher | 1.00 | 1.00 | 1.00 |
| Dispatcher II | 4.00 | 3.00 | 3.00 |
| Dispatch I | 1.00 | 4.00 | 5.00 |
| Dispatch Trainee | 2.00 | 1.00 | 1.00 |
|  | 9.00 | 10.00 | 11.00 |


| ACCOUNT TITLE | $\begin{gathered} \text { ACTUAL } \\ 2018 \end{gathered}$ | $\begin{gathered} \text { ACTUAL } \\ 2019 \end{gathered}$ | ESTIMATED ACTUAL 2020 | $\begin{gathered} \text { AMENDED } \\ \text { BUDGET } \\ 2020 \end{gathered}$ | $\begin{gathered} \text { ORIGINAL } \\ \text { BUDGET } \\ 2021 \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| PERSONAL SERVICES | \$722,648 | \$669,588 | \$678,263 | \$724,470 | \$713,360 |
| PROFESSIONAL \& PURCHASED SERVICES | \$336,255 | \$80,206 | \$76,712 | \$87,210 | \$121,860 |
| SUPPLIES \& OTHER OPERATING EXP. | \$15,196 | \$16,086 | \$17,630 | \$20,440 | \$18,705 |
| DEPT. TOTAL OPERATING EXPENDITURES | \$1,074,099 | \$765,880 | \$772,605 | \$832,120 | \$853,925 |
| CAPITAL | \$0 | \$34,461 | \$0 | \$12,000 | \$0 |
| TOTAL BUDGET FOR COMMUNICATIONS | \$1,074,099 | \$800,341 | \$772,605 | \$844,120 | \$853,925 |




| 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 serviceoriented 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. Continue a program of regular Patrol Vehicle Rotation in Police Fleet. Maintain BVP Vest rotation. Continue phrase in of Body Worn Outer Vest for patrol officers. Routinely replace worn duty gear with new 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. Complete more virtual training to make better use of the Training Budget. 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)
6. 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)
7. 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. Purchase of three (3) police vehicles for use in Road Patrol was delayed to 2021 Budget due to COVID-19.
3. The Police Department had three (3) traffic grants.
4. Department brought up to full manpower.
5. The Department was under Emergency Operations and procedures the majority of the year due to the COVID-19 Pandemic. This meant public events and normal officer interaction with the public was greatly curtailed.
6. Humvee aquired for free from military surplus was equipped, repainted and marked with budget funds and donations.

| PERFORMANCE MEASUREMENTS: |  |  |  |
| :---: | :---: | :---: | :---: |
|  | 2019 | 2020 | 2021 Target |
| Assault Related Crimes | 105 | 66 | 75 |
| Arson Related Crimes | - | 2 | - |
| Rape | 10 | 8 | 4 |
| Robbery | 6 | 2 | 2 |
| Burglary | 51 | 60 | 54 |
| Larceny | 428 | 408 | 400 |
| Possess/Receive Stolen Property | - | 10 | 5 |
| Stolen Vehicles | 54 | 54 | 45 |
| Recovered Vehicles | 29 | 44 | 35 |
| Vehicle Tampering | 5 | 6 | 5 |
| Domestic Violence Crimes | 125 | 262 | 200 |
| Other Criminal Offenses | 1,392 | 1,586 | 1,600 |
| Other Offenses | 459 | 474 | 480 |
| Traffic | 6,599 | 5,262 | 6,100 |
| Special Detail | 16,688 | 16,370 | 17,000 |
| Explorer Program Activities | 13 | 6 | 6 |
| School Resource | 793 | 358 | 700 |
| Dare | 92 | 88 | 80 |
| Total Calls | 26,849 | 25,066 | 26,791 |
| Total Reports Filed | 2,710 | 2,698 | 3,000 |


| STAFFING/FTE's: |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Position | $\underline{2019}$ | $\underline{2020}$ | $\underline{2021}$ |  |
| Police of Chief | 1.00 | 1.00 | 1.00 | 1 |
| 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 | 11.00 | 10.00 | 11.00 |  |
| Patrol Officer I | 5.00 | 7.00 | 6.00 |  |
| Office Supervisor | 1.00 | 1.00 | 1.00 |  |
| Secretary | 2.00 | 2.00 | 2.00 |  |
|  | 31.00 | 32.00 | 32.00 |  |


| ACCOUNT TITLE | ACTUAL 2018 | $\begin{gathered} \text { ACTUAL } \\ 2019 \end{gathered}$ | ESTIMATED <br> ACTUAL 2020 | $\begin{gathered} \text { AMENDED } \\ \text { BUDGET } \\ 2020 \end{gathered}$ | $\begin{gathered} \text { ORIGINAL } \\ \text { BUDGET } \\ 2021 \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| PERSONAL SERVICES | \$2,317,490 | \$2,530,718 | \$2,569,734 | \$2,719,910 | \$2,679,160 |
| PROFESSIONAL \& PURCHASED SERVICES | \$179,163 | \$198,470 | \$232,616 | \$224,110 | \$243,655 |
| SUPPLIES \& OTHER OPERATING EXP. | \$147,391 | \$135,515 | \$151,837 | \$173,510 | \$163,765 |
| DEPT. TOTAL OPERATING EXPENDITURES | \$2,644,044 | \$2,864,703 | \$2,954,187 | \$3,117,530 | \$3,086,580 |
| CAPITAL | \$13,146 | \$13,257 | \$40,955 | \$37,425 | \$0 |
| DEBT SERVICE | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL BUDGET FOR POLICE | \$2,657,190 | \$2,877,960 | \$2,995,142 | \$3,154,955 | \$3,086,580 |



## 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. Created Mission Statement for the Finance Department.
2. Received an unmodified opinion on the audited 2019 CAFR.
3. Met all debt service requirements and maintained high credit rating.
4. Received awards from GFOA for: Distinguished Budget Award (11 consecutive years) and the Certificate of Achievement for Excellence in Financial Reporting Award (11 consecutive years).

## PERFORMANCE MEASUREMENTS

| PERFORMANCE MEASUREMENTS |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2019 |  | 2020 |  | 2021 Target |  |
| Accounts Payable Processed |  | 9,000 |  | 9,100 |  | 9,100 |
| Average Processing Cost per A/P Invoice | \$ | 17.22 | \$ | 17.03 | \$ | 17.03 |
| Accounts Receivable Processed |  | 3,100 |  | 3,250 |  | 3,300 |
| Average Processing Cost per A/R Invoice | \$ | 25.48 | \$ | 24.31 | \$ | 23.94 |
| Business Licenses Issued |  | 1,227 |  | 820 |  | 1,200 |
| Average Staff Cost per License Issued | \$ | 22.00 | \$ | 32.93 | \$ | 22.50 |
| Water Bills Issued |  | 78,466 |  | 80,713 |  | 83,976 |
| Average Cost to Issue Utility Bill | \$ | 2.93 | \$ | 2.85 | \$ | 2.74 |
| Average Monthly Utility Bill | \$ | 60.49 | \$ | 62.00 | \$ | 66.32 |
| Utility Receipt Entry Cost | \$ | 1.12 | \$ | 1.09 | \$ | 1.05 |
| Tax Bills Assessed |  | 13,954 |  | 14,000 |  | 14,000 |
| Tax Collection Rates - RE \& PP |  | 94.60\% |  | 95.00\% |  | 95.00\% |
| Bond Rating-Standard \& Poor's |  | A+ |  | A+ |  | A+ |
| Debt Service per Capita |  | \$3,390 |  | \$3,148 |  | \$3,140 |
| Customer Complaints |  | 5 |  | 5 |  | \$2 |
|  |  | -84- |  |  |  |  |


| DEPARTMENT: | FINANCE |
| :--- | :--- |
| FUND: 001 | DEPT NUMBER: 15 |


| Position | STAFFING/FTE's: |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\underline{2019}$ | $\underline{2020}$ | 2021 |  |
| Finance Director |  | 1.00 | 1.00 | 1.00 |  |
| Finance Assistant |  | 1.00 | 1.00 | 1.00 |  |
| Paroll Specialist |  | 0.00 | 0.00 | 1.00 |  |
| Accounts Payable Clerk |  | 1.00 | 1.00 | 1.00 |  |
| 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 | 1.00 |  |
| Total FTE's |  | 7.50 | 7.50 | 8.00 |  |
| ACCOUNT TITLE | ACTUAL 2018 | ACTUAL 2019 | $\begin{aligned} & \text { ESTIMATED } \\ & \text { ACTUAL } \\ & 2020 \end{aligned}$ | $\begin{gathered} \text { AMENDED } \\ \text { BUDGET } \\ 2020 \end{gathered}$ | ORIGINAL BUDGET 2021 |
| PERSONAL SERVICES | \$434,706 | \$425,859 | \$441,499 | \$441,720 | \$493,840 |
| PROFESSIONAL \& PURCHASED SERVICES | \$82,573 | \$86,864 | \$93,573 | \$95,580 | \$95,650 |
| SUPPLIES \& OTHER OPERATING EXP. | \$3,161 | \$4,893 | \$3,461 | \$4,450 | \$7,050 |
| DEPT. TOTAL OPERATING EXPENDITURES | \$520,440 | \$517,616 | \$538,533 | \$541,750 | \$596,540 |
| CAPITAL | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL BUDGET FOR FINANCE | \$520,440 | \$517,616 | \$538,533 | \$541,750 | \$596,540 |



## 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. Begin new industrial park development. (Strategic Goal \#8)
3. Continue collaboration with Missouri Partnership and St. Louis Regional Chamber to market community to new industries. (Strategic Goal \#8)
4. 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 3 local companies with significant expansions.
2. Created a video series on Live Work and Play in Washington. Secured footage for new commercials.


DEPARTMENT:
FUND: 001

ECONOMIC DEVELPOMENT, TOURISM, PLANNING \& ZONING
DEPT NUMBER: 16

| ACCOUNT TITLE | $\begin{gathered} \text { ACUTUAL } \\ 2018 \end{gathered}$ | $\begin{gathered} \text { ACTUAL } \\ 2019 \end{gathered}$ | $\begin{aligned} & \text { ESTIMATED } \\ & \text { ACTUAL } \\ & 2020 \end{aligned}$ | $\begin{aligned} & \text { AMENDED } \\ & \text { BUDGET } \\ & 2020 \end{aligned}$ | $\begin{gathered} \text { ORIGINAL } \\ \text { BUDGET } \\ 2021 \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| PERSONAL SERVICES | \$73,051 | \$73,360 | \$78,463 | \$76,030 | \$80,770 |
| PROFESSIONAL \& PURCHASED SERVICES | \$19,784 | \$26,866 | \$11,876 | \$23,985 | \$27,255 |
| SUPPLIES \& OTHER OPERATING EXP. | \$14 | \$0 | \$7 | \$0 | \$0 |
| DEPT. TOTAL OPERATING EXPENDITURES | \$92,849 | \$100,226 | \$90,346 | \$100,015 | \$108,025 |
| TOURISM | \$0 | \$177,503 | \$145,794 | \$180,000 | \$90,000 |
| PLANNING AND ZONING | \$20,775 | \$55,759 | \$38,018 | \$33,200 | \$32,180 |
| DEBT SERVICE | \$9,377 | \$3,400 | \$4,178 | \$9,500 | \$4,000 |
| TOTAL BUDGET FOR ECONOMIC DEVELOPMENT | \$123,001 | \$336,888 | \$278,336 | \$322,715 | \$234,205 |



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: Design for 2021 paving projects.

2 Continued the residential occupancy inspection program
3. Reconstructed the Riverfront Trail.

4 Expanded upon our Stormwater MS4 program.

| Description | PERFORMANCE MEASUREMENTS: |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\underline{2019}$ |  | $\underline{2020}$ |  | 2021 Target |  |
| Permits Issued |  | 1,180 |  | 1,400 |  | 1,200 |
| Average City Cost to Issue Permits | \$ | 32.84 | \$ | 27.68 | \$ | 32.29 |
| Street Improvements |  | 866,000 |  | 2,000,000 |  | 2,500,000 |
| \# of project overruns |  | 1 |  | 0 |  | 0 |
| Amount of project overruns | \$ | 40,300 |  | 0 |  | 0 |
| \# of Change Orders |  | 3 |  | 0 |  | 0 |
| \# Building Inspections Performed |  | 2,432 |  | 2,570 |  | 2,500 |
| Average City Cost to Perform Inspection | \$ | 15.93 | \$ | 15.08 | \$ | 15.50 |
| \# of total projects |  | 2 |  | 1 |  | 3 |


| DEPARTMENT: | ENGINEERING AND INSPECTIONS |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| FUND: 001 | DEPT NUMBER: 17 |  |  |  |  |
| STAFFING/FTE'S: |  |  |  |  |  |
| Position |  | $\underline{2019}$ | $\underline{2020}$ | $\underline{2021}$ |  |
| 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 | $\begin{gathered} \text { ACTUAL } \\ 2018 \end{gathered}$ | $\begin{gathered} \text { ACTUAL } \\ 2019 \\ \hline \end{gathered}$ | $\begin{aligned} & \text { ESTIMATED } \\ & \text { ACTUAL } \\ & 2020 \end{aligned}$ | $\begin{aligned} & \text { AMENDED } \\ & \text { BUDGET } 2020 \end{aligned}$ | $\begin{gathered} \text { ORIGINAL } \\ \text { BUDGET } \\ 2021 \\ \hline \end{gathered}$ |
| PERSONAL SERVICES | \$292,382 | \$315,892 | \$373,795 | \$353,540 | \$337,160 |
| PROFESSIONAL \& PURCHASED SERVICES | \$38,399 | \$37,670 | \$46,880 | \$44,850 | \$61,200 |
| SUPPLIES \& OTHER OPERATING EXP. | \$9,209 | \$9,666 | \$7,904 | \$13,785 | \$18,220 |
| DEPT. TOTAL OPERATING EXPENDITURES | \$339,990 | \$363,228 | \$428,579 | \$412,175 | \$416,580 |
| CAPITAL | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEBT SERVICE | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL BUDGET FOR PLANNING AND ENGINEERING SERVICES | \$339,990 | \$363,228 | \$428,579 | \$412,175 | \$416,580 |




## 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, street and sidewalk repairs.
2. Storm water line repair (2 Projects on Lakeview, Hill Drive, Ron Avenue), Asphalt repair citywide, Retention Pond Maintenance.
3. Continue with street, curb \& gutter and parking lot maintenance program, and street sweeping operations.
4. Continue mowing and maintaining large land areas throughout the City and City parks.

| PERFORMANCE MEASUREMENTS: |  |  |  |
| :---: | :---: | :---: | :---: |
| Description | 2019 | $\underline{2020}$ | 2021 Target |
| Number of miles swept | 400 | 400 | 400 |
| Number of times swept | 4 | 4 | 4 |
| Number of snow events | 12 | 12 | 5 |
| Average number of hours for snow event | 12 | 12 | 12 |
| Average hourly wage + benefits street staff | \$22 | \$23 | \$24 |
| Estimated staff cost of snow event (8 workers) | \$2,112 | \$2,208 | \$2,304 |


| STAFFING/FTE's: |  |  |  |
| :---: | :---: | :---: | :---: |
| Position | $\underline{2019}$ | $\underline{2020}$ | 2021 Target |
| Street Superintendent | 1.00 | 1.00 | 1.00 |
| Foreman | 1.00 | 1.00 | 1.00 |
| Maintenance Worker III | 4.00 | 3.00 | 3.00 |
| Maintenance Worker II | 0.00 | 0.00 | 2.00 |
| Mechanic | 1.00 | 1.00 | 1.00 |
| Secretary | 1.00 | 1.00 | 1.00 |
| Maintenance Worker I | 6.00 | 6.00 | 7.00 |
|  | 14.00 | 14.00 | 16.00 |


| DEPARTMENT: | STREET |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| FUND: 001 | DEPT NUMBE | ER: 18 |  |  |  |
| ACCOUNT TITLE | ACTUAL 2018 | $\begin{gathered} \text { ACTUAL } \\ 2019 \end{gathered}$ | ESTIMATED ACTUAL 2020 | $\begin{gathered} \text { AMENDED } \\ \text { BUDGET } \\ 2020 \end{gathered}$ | $\begin{gathered} \text { ORIGINAL } \\ \text { BUDGET } \\ 2021 \\ \hline \end{gathered}$ |
| PERSONAL SERVICES | \$743,391 | \$664,480 | \$610,985 | \$657,890 | \$602,120 |
| PROFESSIONAL \& PURCHASED SERVICES | \$112,376 | \$177,124 | \$245,852 | \$177,610 | \$173,780 |
| SUPPLIES \& OTHER OPERATING EXP. | \$488,222 | \$538,783 | \$514,851 | \$555,350 | \$580,900 |
| DEPT. TOTAL OPERATING EXPENDITURES | \$1,343,989 | \$1,380,387 | \$1,371,688 | \$1,390,850 | \$1,356,800 |
| CAPITAL | \$60,000 | \$0 | \$0 | \$0 | \$60,000 |
| DEBT SERVICE | \$0 | \$0 | - \$0 | \$0 | \$0 |
| TOTAL BUDGET FOR STREET | \$1,403,989 | \$1,380,387 | \$1,371,688 | \$1,390,850 | \$1,416,800 |



| DEPARTMENT: | BUILDING MAINTENANCE |  |  |
| :--- | :--- | :---: | :---: |
| FUND: 001 | DEPT NUMBER: 19 |  |  |
| $\quad$ 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. New City Seal sign and tuck pointing at the Public Safety Flag Plaza.
2. Exterior painting at City Hall and the Library.
3. Extensive HVAC work at the Library.

|  | PERFORMANCE MEASUREMENTS: |  |  |
| :--- | :---: | :---: | :---: |
|  | Description | $\underline{\mathbf{2 0 1 9}}$ | $\underline{\mathbf{2 0 2 0}}$ |
| HVAC System Maintenance | 4 | 4 | $\underline{\mathbf{2 0 2 1}}$ Target |
| Pest Control | 4 | 4 | 4 |
| Elevator Inspection | 2 | 2 | 4 |



DEPARTMENT:
FUND: 001

| ACCOUNT TITLE | $\begin{gathered} \text { ACTUAL } \\ 2018 \end{gathered}$ | $\begin{gathered} \text { ACTUAL } \\ 2019 \end{gathered}$ | $\begin{gathered} \text { ESTIMATED } \\ \text { ACTUAL } \\ 2020 \\ \hline \end{gathered}$ | $\begin{aligned} & \text { AMENDED } \\ & \text { BUDGET } \\ & 2020 \end{aligned}$ | $\begin{aligned} & \text { ORIGINAL } \\ & \text { BUDGET } \\ & 2021 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| PERSONAL SERVICES | \$59,481 | \$129,664 | \$88,357 | \$111,640 | \$61,900 |
| PROFESSIONAL \& PURCHASED SERVICES | \$81,362 | \$124,747 | \$147,220 | \$180,600 | \$237,785 |
| SUPPLIES \& OTHER OPERATING EXP. | \$79,695 | \$79,978 | \$83,567 | \$65,660 | \$72,215 |
| DEPT. TOTAL OPERATING EXPENDITURES | \$220,538 | \$334,389 | \$319,144 | \$357,900 | \$371,900 |
| CAPITAL | \$0 | \$56,194 | \$0 | \$0 | \$0 |
| TOTAL BUDGET FOR BUILDING \& MAINTENANCE | \$220,538 | \$390,583 | \$319,144 | \$357,900 | \$371,900 |


| 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. Updated several servers where needed and increased City camera network by over $80 \%$.
2. Added additional layers of spam filtering and antivirus protection.
3. Replaced old antiquated copiers.
4. Updated City computers in accordance with annual inventory list.

## PERFORMANCE MEASUREMENTS:

|  | 2019 | 2020 | 2021 Target |
| :--- | :---: | :---: | :---: |
| \# of End Users | 225 | 225 | 225 |
| Total | 225 | 225 | 225 |


|  | ING/F |  |  |
| :---: | :---: | :---: | :---: |
| Position | $\underline{2019}$ | $\underline{2020}$ | $\underline{2021}$ |
| Finance Director | 0.00 | 0.25 | 0.25 |
| Outsource All Services | 1.00 | 1.00 | 1.00 |

DEPARTMENT: IINFORMATION TECHNOLOGY

| ACCOUNT TITLE | $\begin{gathered} \text { ACTUAL } \\ 2018 \end{gathered}$ | $\begin{gathered} \text { ACTUAL } \\ 2019 \end{gathered}$ | $\begin{aligned} & \text { ESTIMATED } \\ & \text { ACTUAL } \\ & 2020 \end{aligned}$ | $\begin{aligned} & \text { AMENDED } \\ & \text { BUDGET } \\ & 2020 \end{aligned}$ | $\begin{aligned} & \text { ORIGINAL } \\ & \text { BUDGET } \\ & 2021 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| PROFESSIONAL \& PURCHASED SERVICES | \$376,287 | \$361,667 | \$344,443 | \$500,200 | \$357,390 |
| SUPPLIES \& OTHER OPERATING EXP. | \$28,872 | \$25,723 | \$11,546 | \$15,050 | \$13,600 |
| DEPT. TOTAL OPERATING EXPENDITURES | \$405,159 | \$387,390 | \$355,989 | \$515,250 | \$370,990 |
| CAPITAL | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL BUDGET FOR I.T. | \$405,159 | \$387,390 | \$355,989 | \$515,250 | \$370,990 |



## 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, and America In Bloom programs. (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 and the Department of Natural Resources. (Strategic Goal \#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. Cross train staff to be interchangeable in case of emergency or illness. (Strategic Goal \#2, Objective \#3)
3. Emphasize safety and improving safe work procedures through training and safety videos. (Strategic Goal \#2, 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. (Strategic Goal \#4, Objective \#1)

## PRIOR YEAR ACCOMPLISHMENTS:

1. Repaved and opened the East Rotary Riverfront Trail.
2. Replaced two large pedestrian walking bridges at Phoenix Park.
3. Installed walking trail, split rail fence and overlooks around the quarry at Miller Post Nature Reserve.
4. Opened the Busch Creek Disc Golf Course at Burger Park.
5. Received Tree City USA Designation for the 14th year.

6 Participated in America In Bloom program for the 10th year.
7. Installed sidewalks and new parking lot at the Dog Park.
8. Replaced two playgrounds at Main Park.
9. Purchased new recreation software for the department to ensure excellent customer service.

| DEPARTMENT: | PARKS \& RECREATION |
| :--- | :--- |
| FUND: 001 | DEPT NUMBER: 21 |


| PERFORMANCE MEASUREMENTS: |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Description | $\underline{2019}$ | 2020 | 2021 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 | 1 | 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 | 150 | 150 | 150 |  |
| Number of trees pruned | 537 | 325 | 350 |  |
| Number of trees removed | 48 | 40 | 32 |  |
| Number of Camp Participants | 90 | 0 | 90 |  |
| Number of Programs Issued | 50 | 50 | 50 |  |



| ACCOUNT TITLE | ACTUAL 2018 | $\begin{gathered} \text { ACTUAL } \\ 2019 \end{gathered}$ | $\begin{aligned} & \text { ESTIMATED } \\ & \text { ACTUAL } \\ & 2020 \end{aligned}$ | $\begin{gathered} \text { AMENDED } \\ \text { BUDGET } \\ 2020 \end{gathered}$ | $\begin{gathered} \hline \text { ORIGINAL } \\ \text { BUDGET } \\ 2021 \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| PERSONAL SERVICES | \$765,644 | \$806,051 | \$795,446 | \$912,300 | \$965,790 |
| PROFESSIONAL \& PURCHASED SERVICES | \$248,827 | \$211,111 | \$201,280 | \$214,945 | \$189,285 |
| SUPPLIES \& OTHER OPERATING EXP. | \$345,255 | \$344,609 | \$315,717 | \$335,015 | \$363,920 |
| DEPT. TOTAL OPERATING EXPENDITURES | \$1,359,726 | \$1,361,771 | \$1,312,443 | \$1,462,260 | \$1,518,995 |
| SPECIAL ACTIVITES | \$12,996 | \$14,225 | \$12,410 | \$14,270 | \$15,220 |
| CAMP WASHINGTON | \$28,597 | \$42,459 | \$2,406 | \$41,165 | \$40,700 |
| AMERICA IN BLOOM | \$5,241 | \$4,814 | \$1,427 | \$9,150 | \$9,150 |
| BIG DRIVER | \$3,535 | \$0 | \$0 | \$0 | \$0 |
| SENIOR CENTER CAPITAL | $\begin{gathered} \$ 3,785 \\ \$ 190,702 \end{gathered}$ | $\begin{aligned} & \$ 53,399 \\ & \$ 173,661 \\ & \hline \end{aligned}$ | $\begin{aligned} & \$ 47,469 \\ & \$ 367,829 \end{aligned}$ | $\begin{aligned} & \$ 60,615 \\ & \$ 174,835 \end{aligned}$ | $\begin{gathered} \$ 58,850 \\ \$ 129,000 \end{gathered}$ |
| TOTAL BUDGET FOR PARKS DEPT. | \$1,604,582 | \$1,650,329 | \$1,743,984 | \$1,762,295 | \$1,771,915 |



## 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. Did not open pool in 2020 due to COVID-19 and building a new pool.

| Description | PERFORMANCE MEASUREMENTS: |  |  |
| :---: | :---: | :---: | :---: |
|  | 2019 | 2020 | 2021 Targe |
| Pool passes issued | 220 | 0 | 240 |
| Average monthly attendance | 5,500 | 0 | 6,000 |


| Position STAFFING/FTE's: |  |  |  |
| :---: | :---: | :---: | :---: |
|  | 2019 | 2020 | 2021 |
| Recreation Coordinator | 0.25 | 0.25 | 0.25 |
| Cashiers - PT | 7.00 | 0 | 7.00 |
| Contracted Services: |  |  |  |
| Manager/Asst. Manager | 2.00 | 0 | 2.00 |
| Lifeguards | 14.00 | 0 | 14.00 |


| DEPARTMENT: | AQUATIC CENTER |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| FUND: 001 | DEPT NUMBER: 22 |  |  |  |  |
| ACCOUNT TITLE | $\begin{gathered} \text { ACTUAL } \\ 2018 \\ \hline \end{gathered}$ | ACTUAL 2019 | $\begin{aligned} & \text { ESTIMATED } \\ & \text { ACTUAL } \\ & 2020 \end{aligned}$ | $\begin{aligned} & \text { AMENDED } \\ & \text { BUDGET } \\ & 2020 \end{aligned}$ | $\begin{gathered} \text { ORIGINAL } \\ \text { BUDGET } \\ 2021 \end{gathered}$ |
| PERSONAL SERVICES | \$16,025 | \$14,470 | \$0 | \$16,600 | \$16,150 |
| PROFESSIONAL \& PURCHASED SERVICES | \$156,758 | \$175,973 | \$34,849 | \$37,640 | \$169,340 |
| SUPPLIES \& OTHER OPERATING EXP. | \$13,668 | \$15,383 | \$3,390 | \$16,880 | \$42,000 |
| DEPT. TOTAL OPERATING EXPENDITURES | \$186,451 | \$205,826 | \$38,239 | \$71,120 | \$227,490 |
| CAPITAL | \$0 | \$6,150 | \$0 | \$15,000 | \$20,130 |
| TOTAL BUDGET FOR AQUATIC CENTER | \$186,451 | \$211,976 | \$38,239 | \$86,120 | \$247,620 |



## 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. Coordinated several large-scale incident actions plans including COVID-19.
2. Focus on safety and increased safety visits to work sites led to major decrease on work comp premuims.
3. Monitor health agency annual emergency plans and increased participation in preparation exercises.


| DEPARTMENT: |
| :--- |
| FUND: 001 |



| DEPARTMENT: | AlRPORT |
| :--- | :--- |
| 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 recreatiónal 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. Programmed and started design for hanger construction..

|  | PERFORMANCE MEASUREMENTS: |  |  |
| :--- | :---: | :---: | :---: |
|  |  |  |  |
| Description | $\underline{\mathbf{2 0 1 9 2}}$ | $\underline{\mathbf{2 0 2 0}}$ | $\underline{2021}$ Target |
| Airplane hangars rented | 36 | 36 | 48 |
| Hangar Occupancy \% | 100 | 100 | 100 |
| Average monthly flights-large aircraft only | 25 | 25 | 25 |
| Average monthly gas sales (gallons) | 2,800 | 3,000 | 3,000 |

## STAFFING/FTE's:

| Description | $\underline{2019}$ | $\frac{2020}{1.00}$ | $\underline{2021}$ |
| :--- | :--- | :--- | :--- |
| Airport Manager | 0.00 | 1.00 |  |
| Grounds Maintenance | 0.00 | 1.00 | 1.00 |


| DEPARTMENT: | AIRPORT |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| FUND: 001 | DEPT NU | BER: 26 |  |  |  |
| ACCOUNT TITLE | $\begin{aligned} & \text { ACTUAL } \\ & 2018 \end{aligned}$ | $\begin{gathered} \text { ACTUAL } \\ 2019 \end{gathered}$ | ESTIMATED <br> ACTUAL 2020 | $\begin{gathered} \text { AMENDED } \\ \text { BUDGET } \\ 2020 \end{gathered}$ | $\begin{gathered} \text { ORIGINAL } \\ \text { BUDGET } \\ 2021 \end{gathered}$ |
| PERSONAL SERVICES | \$0 | \$63,880 | \$116,513 | \$116,120 | \$120,280 |
| PROFESSIONAL \& PURCHASED SERVICES | \$158,448 | \$138,237 | \$77,102 | \$84,100 | \$79,900 |
| SUPPLIES \& OTHER OPERATING EXP. | \$16,350 | \$143,774 | \$90,476 | \$96,300 | \$172,400 |
| DEPT. TOTAL OPERATING EXPENDITURES | \$174,798 | \$345,891 | \$284,091 | \$296,520 | \$372,580 |
| CAPITAL | \$0 | \$59,000 | \$0 | \$0 | \$18,000 |
| TOTAL BUDGET FOR AIRPORT | \$174,798 | \$404,891 | \$284,091 | \$296,520 | \$390,580 |



SPECIAL REVENUE FUNDS-COMBINED

## SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2021


## City of Washington Special Revenue Funds Revenues \& Other Sources



| Revenue | $\begin{aligned} & \text { Original } \\ & \text { Budget } \\ & 2021 \end{aligned}$ | Percent of Total | Increase/ (Decrease) previous year | Percent of Increase/ (Decrease) | $\begin{gathered} \text { Estimated } \\ \text { Actual } \\ 2020 \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Taxes | \$341,780 | 45.47\% | \$12,853 | 7.77\% | \$328,927 |
| Charges for services | 307,700 | 40.93\% | 29,500 | 15.29\% | 278,200 |
| Investment income | 66,000 | 8.78\% | 12,000 | 29.09\% | 54,000 |
| Miscellaneous | 36,250 | 4.82\% | 4,540 | 12.82\% | 31,710 |
| Total Revenues | \$751,730 | 100.00\% | \$39,329 | -6.30\% | \$692,837 |
| Other Financing Sources | \$993,370 |  | 28,370 | 2.94\% | \$965,000 |

## City of Washington Special Revenue Funds Expenditures by Fund



|  | Original <br> Budget |  | Increase/ <br> Percent of <br> (Decrease) | Percent of <br> Increase/ | Estimated <br> Actual <br> (Denpenditures | $\mathbf{2 0 2 1}$ |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: |

Other Financing Uses
\$

## 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. Maintain increased 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 2020 Summer Reading Program.
2. Begin Board process for Strategic Planning (interrupted by COVID-19).
3. Moves Summer Reading Program online, which allowed library to service over 400 residents in 2020
4. Applied for and received Grant for 12 Hotspots and a new computer for self-checkouts.
5. Managed e-rates application process.

|  |  | PERFORMANCE MEASUREMENTS: |  |  |
| :--- | :---: | :---: | :---: | :---: |
|  | Description | $\underline{\mathbf{2 0 1 9}}$ | $\mathbf{2 0 2 0}$ |  |
|  | 100,493 | $\mathbf{1 3 0 , 0 0 0}$ | $\underline{\mathbf{2 0 2 1}}$ Target |  |
| Check outs | $\$ 12,500$ | $\$ 13,500$ | $\$ 10,000$ |  |
| Passport Fees Collected | 130,000 | 135,000 | 135,000 |  |
| Yearly door count | 10,500 | 12,000 | 12,000 |  |
| Public computer wireless usage |  |  |  |  |


|  |  | STAFFING/FTE's: |  |  |
| :--- | :---: | :---: | :---: | :---: |
|  | Position | $\underline{\mathbf{2 0 1 9}}$ | $\underline{\mathbf{2 0 2 0}}$ | $\mathbf{2 0 2 1}$ |
| 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 | 1.00 |  |
| Clerk | 7.00 | 7.00 | 6.00 |  |
| Shelver | 0.00 | 0.00 | 2.00 |  |


| DEPARTMENT: | LIBRARY |  |  |  |  |  |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: |
| FUND: 003 | DEPT NUMBER: 23 |  |  |  |  |  |
| ACCOUNT TITLE |  |  | ACTUAL | ACTUAL | ESTIMATED <br> ACTUAL | AMENDED <br> BUDGET <br> 2020 |



## 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, and create a hydrant ordinance that balances fire flow demands with operational needs to ensure cost containment and hydrant standardization. Assist supporting Engineering with educating developers and contractors on the fire hydrant
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)
5 Create an environment to expand outreach to youth for the Fire Explorers and retain well trained members and continue to recuit new volunteers. (Strategic Goal \#2 \& \#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. Select a lot location for a future fire station location in the City and develop a comprehensive fire station location map. (Strategic Goal \#6, Objective \#2)
3. Contract services for assistance in development of polices and procedures to reduce liability and implement best practices. (Strategic Goal \#6, Object \#2)

## PRIOR YEAR ACCOMPLISHMENTS:

1. Deliver and in-service of a new heavy duty rescue and pumping fire engine company.
2. Improved fleet insurance coverage of Fire Apparatus and extended to a drone.
3. Located cost savings in services and reduced recurring expenses.
4. Specified, ordered and placed in service new Self Contained Breathing Apparatus (SCBA) in coordination with Washington Community Fire Protection District grant. Fit tested all fire personnel for proper respirator protection.
5. In coordination with police, communications and emergency management, changed over all portable and mobile radios. Expanded the radio capabilities and firefighter safety.

6 Reviewed all fire turnout gear and developed a long range plan for replacement. Upgraded all existing turn out gear.

|  | PERFORMANCE MEASUREMENTS: |  |  |
| :--- | ---: | ---: | ---: |
|  | $\mathbf{2 0 1 9}$ | $\mathbf{2 0 2 0}$ | $\mathbf{2 0 2 1}$ Target |
|  |  |  |  |
| Number of Calls | 669 | 669 | 691 |
| $\quad$ Average Response Time | $4: 41$ | $5: 00$ | $4: 72$ |
| Number of City Calls | 437 | 437 | 393 |
| $\quad$ Average Response Time | $4: 25$ | $4: 00$ | $4: 52$ |
| Number of Rural Calls | 167 | 167 | 137 |
| $\quad$ Average Response Time | $6: 27$ | $6: 00$ | $6: 30$ |
| Mutual Aid Received | 8 | 8 | 7 |
| Mutual Aid Given | 65 | 65 | 67 |
| Number of Personnel Responses | 6,591 | 6,591 | 6,866 |
| Number of Hours on Scene | 415.27 | 415.27 | 455.00 |
| Average Firefighters per Incident | 10 | 10 | 10 |
| Special Assignments | 71 | 71 | 78 |
| Still Alarms | 521 | 521 | 544 |
| First Alarms | 76 | 76 | 69 |
| Second Alarms | 1 | 1 | 0 |
| Auto Accidents | 148 | 148 | 144 |
| Extrications | 10 | 10 | 11 |
| Hazardous Conditions | 98 | 98 | 106 |
| Structure Fires | 25 | 25 | 28 |
| Water Rescues | 5 | 5 | 6 |


| Position $\frac{\text { STAFFING/FTE's: }}{\text { 2019 }}$ |  |  | 2021 |
| :---: | :---: | :---: | :---: |
|  |  |  |  |
| Secretary | 1.00 | 1.00 | 1.00 |
| Secretary PT | 0.00 | 0.50 | 0.50 |
| Time Fire Inspector PT | 0.00 | 0.50 | 0.50 |
| Maintenance Worker I | 0.50 | 0.50 | 0.50 |
| Volunteer Fire Fighters | 78.00 | 78.00 | 80.00 |
|  | 79.5 | 80.50 | 82.50 |


| DEPARTMENT: | VOLUNTEER FIRE |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| FUND: 004 | DEPT NUMBER: 24 |  |  |  |  |
| ACCOUNT TITLE | $\begin{gathered} \text { ACTUAL } \\ 2018 \end{gathered}$ | $\begin{gathered} \text { ACTUAL } \\ 2019 \end{gathered}$ | $\begin{aligned} & \text { ESTIMATED } \\ & \text { ACTUAL } \\ & 2020 \end{aligned}$ | $\begin{aligned} & \text { AMENDED } \\ & \text { BUDGET } \\ & 2020 \end{aligned}$ | $\begin{gathered} \text { ORIGINAL } \\ \text { BUDGET } \\ 2021 \end{gathered}$ |
| PERSONAL SERVICES | \$186,571 | \$186,717 | \$181,931 | \$243,430 | \$225,900 |
| PROFESSIONAL \& PURCHASED SERVICES | \$357,000 | \$381,418 | \$448,436 | \$466,420 | \$449,980 |
| SUPPLIES \& OTHER OPERATING EXP. | \$140,682 | \$92,429 | \$163,296 | \$233,199 | \$233,240 |
| DEPT. TOTAL OPERATING EXPENDITURES | \$684,253 | \$660,564 | \$793,663 | \$943,049 | \$909,120 |
| CAPITAL | \$0 | \$31,589 | \$33,738 | \$40,200 | \$46,000 |
| TOTAL BUDGET FOR VOLUNTEER FIRE | \$684,253 | \$692,153 | \$827,401 | \$983,249 | \$955,120 |



CITY OF WASHINGTON, MISSOURI
CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| REVENUES | Vehicle \& Equipment Replacement |  | Storm Water Improvement |  | Capital Improvement Sales Tax |  | Transportation Sales Tax |  |  | $2021$ <br> Projected Budget | $\begin{gathered} 2020 \\ \text { Final Budget } \\ \hline \end{gathered}$ |  | 2020 EstimatedActual |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes | \$ | - | \$ | 760,000 | \$ | 2,230,840 | \$ | 2,230,840 |  | 5,221,680 | \$ | 5,067,500 | \$ | 5,207,500 |
| Intergovernmental |  | - |  | - |  | 3,246,615 |  | 2,023,000 |  | 5,269,615 |  | 903,550 |  | 1,324,800 |
| Investment income |  | 16,000 |  | 22,000 |  | 15,000 |  | 6,000 |  | 59,000 |  | 98,000 |  | 121,000 |
| TOTAL REVENUES |  | 16,000 |  | 782,000 |  | 5,492,455 |  | 4,259,840 |  | 10,550,295 |  | 6,069,050 |  | 6,653,300 |
| EXPENDITURES |  |  |  |  |  |  |  |  |  | . |  |  |  |  |
| Personal services |  | - |  | 215,080 |  | - |  | - |  | 215,080 |  | - |  | - |
| Purchased services |  | - |  | - |  | - |  | 120,000 |  | 120,000 |  | 100,000 |  | 100,000 |
| Capital outlay |  | 1,295,165 |  | 175,000 |  | 8,329,000 |  | 3,226,000 |  | 13,025,165 |  | 7,687,055 |  | 5,564,055 |
| TOTAL EXPENDITURES |  | 1,295,165 |  | 390,080 |  | 8,329,000 |  | 3,346,000 |  | 13,360,245 |  | 7,787,055 |  | 5,664,055 |
| REVENUES OVER (UNDER) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| EXPENDITURES |  | $(1,279,165)$ |  | 391,920 |  | $(2,836,545)$ |  | 913,840 |  | $(2,809,950)$ |  | (1,718,005) |  | 989,245 |
| OTHER FINANCING SOURCES (USES) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sale of capital assets |  | 10,000 |  | - |  | - |  | - |  | 10,000 |  | 10,000 |  | 22,000 |
| Transfers in |  | 600,000 |  | - |  | - |  | - |  | 600,000 |  | 525,000 |  | 525,000 |
| Transfers out |  | - |  | $(380,000)$ |  | - |  | $(1,985,200)$ |  | $(2,365,200)$ |  | $(2,573,600)$ |  | $(2,503,600)$ |
| TOTAL OTHER FINANCING SOURCES (USES) |  | 610,000 |  | $(380,000)$ |  | - |  | $(1,985,200)$ |  | $(1,755,200)$ |  | $(2,038,600)$ |  | $(1,956,600)$ |
| NET CHANGE IN FUND BLANCE |  | $(669,165)$ |  | 11,920 |  | $(2,836,545)$ |  | $(1,071,360)$ |  | $(4,565,150)$ |  | $(3,756,605)$ |  | $(967,355)$ |
| FUND BALANCES, OCTOBER 1 , |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Storm Water Fund |  | - |  | 4,563,410 |  | - |  | - |  | 4,563,410 |  |  |  |  |
| Vehicle \& Equipment Replacement Fund |  | 954,180 |  | - |  | - |  | - |  | 954,180 |  |  |  |  |
| Capital Improvement Sales Tax Fund |  | - |  | - |  | 3,256,790 |  | - |  | 3,256,790 |  |  |  |  |
| Transportation Sales Tax Fund |  | - |  | - |  | - |  | 2,848,290 |  | 2,848,290 |  |  |  |  |
| ESTIMATED FUND BALANCES, SEPTEMBER 30, 2021 | \$ | 285,015 | \$ | 4,575,330 | \$ | 420,245 | \$ | 1,776,930 |  | 7,057,520 |  |  |  |  |

## City of Washington

## Storm Water Improvement

## Fund Revenues



Revenue
Taxes
Intergovermental
Investment income
Total Revenue

$\left.$| Original <br> Budget <br> $\mathbf{2 0 2 1}$ |  |
| ---: | :---: | | Percent of |
| :---: |
| Total | \right\rvert\,


| Increase/ <br> (Decrease) <br> previous year |
| ---: |
| $(75,000)$ |
| 0 |
| $(2,000)$ |
| $\$(77,000)$ |


| Percent of <br> Increase/ | Estimated <br> Actual |
| ---: | :---: |
| (Decrease) | $\mathbf{2 0 2 0}$ |
| $-8.98 \%$ | $\$ 835,447$ |
| $0.00 \%$ | 117,643 |
| $-8.33 \%$ | 16,820 |
| $-7.87 \%$ | $\$ 969,910$ |

[^1]
## 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 | $\begin{gathered} \text { ACTUAL } \\ 2018 \end{gathered}$ | $\begin{gathered} \text { ACTUAL } \\ 2019 \end{gathered}$ | $\begin{gathered} \text { ESTIMATE } \\ \text { ACTUAL } \\ 2020 \end{gathered}$ | $\begin{aligned} & \text { AMENDED } \\ & \text { BUDGET } 2020 \end{aligned}$ | ORIGINAL BUDGET 2021 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| PERSONAL SERVICES | \$0 | \$0 | \$43,339 | \$44,060 | \$215,080 |
| PURCHASED SERVICES | (\$100) | \$4,342 | \$40,511 | \$42,000 | \$0 |
| CAPITAL | \$937,037 | \$496,308 | \$300,118 | \$332,123 | \$175,000 |
| TOTAL BUDGET FOR STORM WATER IMPROVEMENT | \$936,937 | \$500,650 | \$383,968 | \$418,183 | \$390,080 |
| OTHER FINANCING USES | \$207,950 | \$378,607 | \$497,034 | \$532,500 | \$380,000 |

## Storm Water Improvement

Budget Comparison


## City of Washington

## Vehicle \& Equipment Replacement

## Fund Revenue



| Revenue |  | Original <br> Budget <br> 2021 | Percent of Total | Increase/ (Decrease) previous year |  | Percent of Increase/ (Decrease) | $\begin{gathered} \text { Estimated } \\ \text { Actual } \\ 2020 \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Investment income |  | \$16,000 | 100.00\% |  | \$0 | 0.00\% | \$11,817 |
| Total Revenue |  | \$16,000 | 100.00\% |  | \$0 | 0.00\% | \$11,817 |
| Other Financing Sources | \$ | 610,000 |  | \$ | 20,550 | 3.49\% | \$589,450 |

## 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 |  | 2019 | 2020 | 2021 |  |  |
| Vehicle Repair \& Maintenance | Police Engineering | $\begin{gathered} 22,400 \\ 1,200 \end{gathered}$ | $\begin{gathered} 30,700 \\ 1,000 \end{gathered}$ | $\begin{gathered} 20,000 \\ 1,000 \end{gathered}$ |  |  |
|  | Street | 28,000 | 39,000 | 25,000 |  |  |
|  | Park | 8,500 | 10,000 | 10,000 |  |  |
| Vehicles per Fleet | Police | 23 | 23 | 23 |  |  |
|  | Engineering | 5 | 5 | 5 |  |  |
|  | Street | 24 | 24 | 24 |  |  |
|  | Park | 17 | 17 | 17 |  |  |
| Vehicles Replaced | Police | 3 | 0 | 3 |  |  |
|  | Engineering | 0 | 0 | 0 |  |  |
|  | Street | 3 | 4 | 2 |  |  |
|  | Park | 0 | 0 | 0 |  |  |
| Equipment Repair \& Maintenance | Police | 17,250 | 13,975 | 17,000 |  |  |
|  | Engineering | 0 | 1,490 | 200 |  |  |
|  | Street | 48,350 | 39,000 | 15,000 |  |  |
|  | Park | 6,000 | 19,000 | 10,000 |  |  |
|  |  |  |  | EStIMATED | AMENDED | ORIGINAL |
|  |  | ACTUAL | ACTUAL | ACTUAL | BUDGET | BUDGET |
|  | ACCOUNT TITLE | 2018 | 2019 | 2020 | 2020 | 2021 |
| CAPITAL |  | \$542,033 | \$536,970 | \$337,582 | \$791,995 | \$1,295,165 |
| TOTAL BUDGET FOR VEHICLE \& EQUIPMENTREPLACEMENT FUND |  |  |  |  |  |  |
|  |  | \$542,033 | \$536,970 | \$337,582 | \$791,995 | \$1,295,165 |

Vehicle \& Equipment Replacement Fund Budget Comparison


## City of Washington

## Capital Improvement Sales Tax

## Fund Revenue



Revenue
Taxes
Intergovernmental Investment income Contributions


Increase/
(Decrease)


Estimated Actual 202 \$2,230,629 568,719


100,000
$\$ 2,934,558$

## CAPITAL IMPROVEMENT SALES TAX

## PURPOSE:

Ordinance No. 6620 established a special trust fund for the deposit of all moneys collected in the City of Washington, Missouri from a onehalf ( $1 / 2$ ) 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. Constructed Main Park Playground.
3. Completed design phase of new aquatic center complex.

| PERFORMANCE MEASUREMENTS: <br> Percent of Projects Complete |
| :--- |

Capital Improvements Sales Tax Budget Comparison


## City of Washington

## Transportation Sales Tax

## Fund Revenue



## Revenue

Taxes
Intergovernmental Investment income Total Revenue

| Original <br> Budget <br> $\mathbf{2 0 2 1}$ |
| :---: |
| $\$ 2,230,840$ |
| $2,023,000$ |
| 6,000 |
| $\$ 4,259,840$ |


| Percent of <br> Total |
| :---: |
| $52.37 \%$ |
| $47.49 \%$ |
| $0.14 \%$ |
| $100.00 \%$ |

Percent of Increase/ (Decrease)
$1.00 \%$ $175.31 \%$
$\begin{array}{r}0.00 \% \\ \hline 44.42 \% \\ \hline\end{array}$

Estimated
Actual

| $\mathbf{2 0 2 0}$ |
| ---: |
| $\$ 2,230,629$ |
| 631,093 |

$\begin{array}{r}8,905 \\ \hline \$ 2,870,627 \\ \hline\end{array}$

| 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. Met debt service requirements (Strategic Goal \#3, Objective \#4)
5. 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.

| ACCOUNT TITLE | $\begin{gathered} \text { ACTUAL } \\ 2018 \\ \hline \end{gathered}$ | $\begin{gathered} \text { ACTUAL } \\ 2019 \\ \hline \end{gathered}$ | $\begin{aligned} & \text { ESTIMATED } \\ & \text { ACTUAL } \\ & 2020 \end{aligned}$ | $\begin{gathered} \text { AMENDED } \\ \text { BUDGET } \\ 2020 \end{gathered}$ | ORIGINAL <br> BUDGET 2021 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| CAPITAL | \$799,997 | \$1,780,521 | \$411,565 | \$881,000 | \$3,226,000 |
| PURCHASED SERVICES | \$108,601 | \$37,263 | \$12,967 | \$120,000 | \$120,000 |
| TOTAL BUDGET FOR TRANSPORTATION SALES TAX FUND | \$908,598 | \$1,817,784 | \$424,532 | \$1,001,000 | \$3,346,000 |
| OTHER FINANCING SOURCES | \$2,285,030 | \$2,335,710 | \$2,257,810 | \$2,257,810 | \$1,985,200 |

Transportation Sales Tax Fund
Budget Comparison


ENTERPRISE FUNDS-COMBINED

CITY OF WASHINGTON, MISSOURI
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION


## City of Washington

## Enterprise Funds

## Operating Revenue by Fund



| Operating Revenue | Original <br> Budget $2021$ | Percent of Total | Increase/ (Decrease) previous year | Percent of Increase/ (Decrease) | Estimated Actual 2020 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Water Fund | \$1,747,300 | 23.57\% | \$145,259 | 8.65\% | \$1,679,605 |
| Sewage Treatment | 2,652,000 | 35.77\% | 220,731 | 8.66\% | 2,548,981 |
| Solid Waste | 3,015,500 | 40.67\% | 250,500 | 8.65\% | 2,897,444 |
| Total Operating Revenue | \$7,414,800 | 100.00\% | \$616,490 | 25.95\% | \$7,126,030 |

## City of Washington

## Enterprise Fund

## Operating Expenses by Fund



## ENTERPRISE FUNDS-INDIVIDUAL FUNDS

## 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. 

Install (12" Extension from High Street, Sophia 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. Continue to monitor the system to insure that chlorine is being injected into the system to ensure safe quality of water that is required by Federal regulations. (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 water line upgrade from 2 " to 6 " on Locust Street from 11th Street to 8th Street.
3. Upgraded High Pressure Pump Station with third service pump new controller and variable frequency drive for jockey pump to help with energy cost.
4. Installed 12" waterline from high service area to Meadowlake subdivision.
5. Painted all of the Fire Hydrants in town.

| DEPARTMENT: | WATER |
| :--- | :--- |
| FUND: 400 | DEPT NUMBER: 35 |


| PERFORMANCE MEASUREMENTS: |  |  |  |
| :---: | :---: | :---: | :---: |
| Description | $\underline{2018}$ | 2019 | 2020 Target |
| New Meters Issued | 31 | 60 | 80 |
| 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 | 250 |
| 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 | \$38 |
| Monthly water shut off cost | \$550 | \$642 | \$750 |
| Number of Water Main Breaks | 40 | 30 | 30 |


| STAFFING/FTE's: |  |  |  |
| :---: | :---: | :---: | :---: |
| Position | $\underline{2018}$ | $\underline{2019}$ | $\underline{2020}$ |
| 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 | 3.00 |
| 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 | 8.50 |


| DEPARTMENT: | WATER |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| FUND: 400 | DEPT NUMBER: 35 |  |  |  |  |
| ACCOUNT TITLE | $\begin{gathered} \text { ACTUAL } \\ 2018 \end{gathered}$ | $\begin{gathered} \text { ACTUAL } \\ 2019 \end{gathered}$ | ESTIMATED <br> ACTUAL 2020 | $\begin{gathered} \hline \text { AMENDED } \\ \text { BUDGET } \\ 2020 \end{gathered}$ | $\begin{gathered} \hline \text { ORIGINAL } \\ \text { BUDGET } \\ 2021 \end{gathered}$ |
| PERSONAL SERVICES | \$489,586 | \$446,763 | \$464,830 | \$582,050 | \$534,970 |
| PROFESSIONAL \& PURCHASED SERVICES | \$346,560 | \$397,604 | \$346,131 | \$378,285 | \$366,970 |
| SUPPLIES \& OTHER OPERATING EXPENSE | \$365,072 | \$301,764 | \$362,867 | \$359,170 | \$362,745 |
| SUB TOTAL | \$1,201,218 | \$1,146,131 | \$1,173,828 | \$1,319,505 | \$1,264,685 |
| DEPRECIATION | \$399,226 | \$420,536 | \$0 | \$400,000 | \$420,000 |
| DEPT. SUB TOTAL OPERATING EXPENSES | \$1,600,444 | \$1,566,667 | \$1,173,828 | \$1,719,505 | \$1,684,685 |
| CAPITAL | (\$29) | \$0 | \$185,142 | \$720,000 | \$791,000 |
| DEBT SERVICE | \$122,885 | \$155,990 | \$0 | \$339,800 | \$332,915 |
| TOTAL BUDGET FOR WATER FUND | \$1,723,300 | \$1,722,657 | \$1,358,970 | \$2,779,305 | \$2,808,600 |
| TRANSFERS OUT | \$ | \$ 80,000 | \$ | \$ | \$ 20,000 |



## DEPARTMENT:

FUND: 410

## 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 alarm system at remaining lift stations. (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. Installed new air scrubber.
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. Rebuilt and installed new pumps and controls at West End Lift Station.
4. Installed new storm pump at the Walnut Street Lift Station.

| PERFORMANCE MEASUREMENTS: |  |  |  |
| :---: | :---: | :---: | :---: |
| Description | $\underline{2019}$ | 2020 | 2021 Target |
| Locates Performed | 2,191 | 2,200 | 2,300 |
| Work Orders Completed | 275 | 300 | 325 |
| Average City Staff Cost - service call | \$70 | \$70 | \$75 |
| Sewer Routine Reports | 268 | 300 | 400 |
| STAFFING/FTE's: |  |  |  |
| Position | $\underline{2019}$ | $\underline{2020}$ | 2021 |
| Water \& Wastewater Superintendent | 0.50 | 0.50 | 0.50 |
| Wastewater Treatment Chief Operator | 2.00 | 2.00 | 2.00 |
| Wastewater Treatment Plant Operator | 1.00 | 1.00 | 1.00 |
| Wastewater Collections Foreman | 0.00 | 0.00 | 1.00 |
| Maintenance Worker I | 3.00 | 3.00 | 3.00 |
| Mechanic | 1.00 | 1.00 | 1.00 |
| Secretary | 0.50 | 0.50 | 0.50 |
| Clerk | 0.50 | 0.50 | 0.50 |
|  | 8.50 | 8.50 | 9.50 |


| DEPARTMENT: | SEWAGE TREATMENT |  |  |  |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: |
| FUND: 410 | DEPT NUMBER: 36 |  |  |  |
| ACCOUNT TITLE |  |  |  |  |

TRANSFERS OUT $\$ \quad-\quad \$ \quad-\quad \$ \quad-\quad \$ \quad 20,000$


## City of Washington Solid Waste Fund

## Operating Revenue by Fund



| Operating Revenue | $\begin{gathered} \text { Original } \\ \text { Budget } \\ 2021 \\ \hline \end{gathered}$ | Percent of Total | Increase/ (Decrease) previous year | Percent of Increase/ (Decrease) | $\begin{gathered} \text { Estimated } \\ \text { Actual } \\ 2020 \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Refuse Collection | \$928,000 | 30.77\% | \$8,500 | 0.91\% | \$935,242 |
| Landfill | 1,960,500 | 65.01\% | $(105,000)$ | -6.56\% | 1,600,287 |
| Recycling | 127,000 | 4.21\% | $(193,000)$ | -52.90\% | 364,867 |
| Total Revenue | \$3,015,500 | 100.00\% | (\$289,500) | -58.55\% | \$2,900,396 |
| Non-Operating Revenue |  |  |  |  |  |
| Investment Income | \$50,000 |  | \$10,000 | 17.21\% | \$58,102 |
| Rent | \$2,100 |  |  |  |  |
| Total Non-Operating | \$52,100 |  |  |  |  |

## City of Washington

## Solid Waste Fund

## Operating Expenses by Department




| DEPARTMENT: | REFUSE COLLECTION |
| :--- | :--- |
| FUND: 420 | DEPT NUMBER: 37 |

## PURPOSE:

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

## GOALS:

1. Upgrade equipment with automated trash trucks and containers.

## OBJECTIVES:

1. Meet daily demands for service 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 | 2019 | 2020 | 2021 Target |
| Trash customers | 6,050 | 6,050 | 6,100 |
| Average bill per household | \$14.15 | \$15.00 | \$15.00 |
| Tons of trash collected | 26,000 | 26,500 | 26,500 |
| Weekly trash collection cost | \$2,250 | \$2,300 | \$2,300 |
| Average weekly payroll collection cost per household | \$2.69 | \$2.63 | \$2.60 |
| STAFFING/FTE's: |  |  |  |
| Position | 20192 | 20202 | 2021 |
| Maintenance Worker II | 2.00 | 2.00 | 0.00 |
| Maintenance Worker I | 2.00 | 2.00 | 0.00 |
|  | 4.00 | 4.00 | 0.00 |


| DEPARTMENT: | REFUSE COLLECTION |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| FUND: 420 | DEPT NUMBER: 37 |  |  |  |  |
| ACCOUNT TITLE | 2018 | $\begin{gathered} \text { ACTUAL } \\ 2019 \end{gathered}$ | $\begin{gathered} \text { ESTIMATED } \\ \text { ACTUAL } \\ 2020 \end{gathered}$ | $\begin{gathered} \text { AMENDED } \\ \text { BUDGET } \\ 2020 \\ \hline \end{gathered}$ | $\begin{gathered} \text { ORIGINAL } \\ \text { BUDGET } \\ 2021 \end{gathered}$ |
| PERSONAL SERVICES | \$218,483 | \$220,803 | \$187,779 | \$213,880 | \$12,680 |
| PROFESSIONAL \& PURCHASED SERVICES | \$542,699 | \$631,294 | \$819,109 | \$844,480 | \$1,259,450 |
| SUPPLIES \& OTHER OPERATING EXPENSES | \$30,884 | \$39,116 | \$25,192 | \$33,775 | \$0 |
| SUB TOTAL | \$792,066 | \$891,213 | \$1,032,080 | \$1,092,135 | \$1,272,130 |
| DEPRECIATION <br> SUB TOTAL OPERATING EXPENSES | $\begin{aligned} & \$ 58,034 \\ & \$ 850,100 \end{aligned}$ | $\begin{gathered} \$ 58,891 \\ \$ 950,104 \end{gathered}$ | $\begin{gathered} \$ 0 \\ \$ 1,032,080 \end{gathered}$ | $\begin{gathered} \$ 60,000 \\ \$ 1,152,135 \end{gathered}$ | $\begin{gathered} \$ 60,000 \\ \$ 1,332,130 \end{gathered}$ |
| CAPITAL | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEBT SERVICE | -\$14 | \$0 | \$0 | \$0 | \$0 |
| TOTAL BUDGET FOR REFUSE COLLECTION | \$850,086 | \$950,104 | \$1,032,080 | \$1,152,135 | \$1,332,130 |
| TRANSFERS OUT | \$ | \$ | \$ | \$ | \$ |



## 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 |  | 2019 | 2020 | 2021 Target |
| Tons of trash added |  | 27,000 | 28,000 | 28,000 |
| Percentage of landfill closed | 72 | 75 | 77 |  |
| Average bill | $\$ 114.91$ | $\$ 123.82$ | $\$ 120.00$ |  |



| ACCOUNT TITLE | $\begin{gathered} \text { ACTUAL } \\ 2018 \end{gathered}$ | $\begin{gathered} \text { ACTUAL } \\ 2019 \end{gathered}$ | $\begin{gathered} \text { ESTIMATED } \\ \text { ACTUAL } \\ 2020 \end{gathered}$ | $\begin{aligned} & \text { AMENDED } \\ & \text { BUDGET } \\ & 2020 \end{aligned}$ | $\begin{gathered} \text { ORIGINAL } \\ \text { BUDGET } \\ 2021 \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| PERSONAL SERVICES | \$288,718 | \$319,293 | \$365,207 | \$402,690 | \$400,460 |
| PROFESSIONAL \& PURCHASED SERVICES | \$540,541 | \$2,226,948 | \$533,785 | \$674,785 | \$647,390 |
| SUPPLIES \& OTHER OPERATING EXPENSES | \$83,032 | \$98,080 | \$84,603 | \$99,850 | \$87,300 |
| SUB TOTAL | \$912,291 | \$2,644,321 | \$983,595 | \$1,177,325 | \$1,135,150 |
| DEPRECIATION | \$238,859 | \$216,311 | \$0 | \$240,000 | \$215,000 |
| SUB TOTAL OPERATING EXPENSES | \$1,151,150 | \$2,860,632 | \$983,595 | \$1,417,325 | \$1,350,150 |
| CAPITAL | \$0 | \$0 | \$628,858 | \$433,425 | \$598,000 |
| DEBT SERVICE | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL BUDGET FOR LANDFILL | \$1,151,150 | \$2,860,632 | \$1,612,453 | \$1,850,750 | \$1,948,150 |


| TRANSFERS OUT | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ | $\$ 0$ |
| :--- | :--- | :--- | :--- | :--- | :--- |




## 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 | 2019 | 2020 | 2021 Target |
| Tons of Plastic recycled | 80 | 150 | 160 |
| Tons of Cardboard recycled (C\&NC) | 120 | 200 | 277 |
| Tons of Scrap Metal from recycle facility | 74 | 80 | 95 |
| Tons Recycle Material to recycle facility (tons not going into landfill) | 450 | 750 | 800 |


|  | STAFFING/FTE's: |  |  |
| :--- | :---: | :---: | :--- |
| Position | $\underline{\mathbf{2 0 1 9}}$ | $\underline{\mathbf{2 0 2 0}}$ | $\underline{\mathbf{2 0 2 1}}$ |
| Maintenance Worker III | 1.00 | 1.00 | 0.00 |
| Maintenance Worker II | 2.00 | 2.00 | 0.00 |
| Maintenance Worker I | 1.00 | 1.00 | 1.00 |
| Recycle/Refuse Collector | 1.00 | 1.00 | 0.00 |
| Compost Center Laborer PT | 1.00 | 1.00 | 0.00 |
|  | 6.00 | 6.00 | 1.00 |


| ACCOUNT TITLE | $\begin{gathered} \text { ACTUAL } \\ 2018 \end{gathered}$ | $\begin{gathered} \text { ACTUAL } \\ 2019 \end{gathered}$ | $\begin{aligned} & \text { ESTIMATED } \\ & \text { ACTUAL } \\ & 2020 \end{aligned}$ | $\begin{gathered} \text { AMENDED } \\ \text { BUDGET } \\ 2020 \end{gathered}$ | $\begin{gathered} \text { ORIGINAL } \\ \text { BUDGET } \\ 2021 \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| PERSONAL SERVICES | \$246,710 | \$256,620 | \$216,772 | \$237,850 | \$137,450 |
| PROFESSIONAL \& PURCHASED SERVICES | \$74,023 | \$70,289 | \$101,380 | \$117,320 | \$117,230 |
| SUPPLIES \& OTHER OPERATING EXPENSE | \$30,712 | \$25,423 | \$22,722 | \$21,400 | \$21,000 |
| SUB TOTAL | \$351,445 | \$352,332 | \$340,874 | \$376,570 | \$275,680 |
| DEPRECIATION | \$17,311 | \$56,902 | \$0 | \$18,000 | \$55,000 |
| SUB TOTAL OPERATING EXPENSES | \$368,756 | \$409,234 | \$340,874 | \$394,570 | \$330,680 |
| CAPITAL | \$0 | \$0 | \$0 | \$0 | \$80,000 |
| DEBT SERVICE | \$0 | \$0 | \$0 | \$0 |  |
| TOTAL BUDGET FOR RECYCLING | \$368,756 | \$409,234 | \$340,874 | \$394,570 | \$410,680 |


| 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, 2021

|  | COPS |  | $\begin{aligned} & \text { Downtown } \\ & \text { TIF-RPA\#1 } \end{aligned}$ |  | $\frac{\text { Front \& }}{\frac{\text { Main TIF. }}{\text { RPA\#3 }}}$ |  | $\frac{\text { Rhine River }}{\text { TIF - RPA\#2 }}$ |  |  | $2021$ <br> Projected Budget | $\frac{2020 \text { Final }}{\text { Budget }}$ |  | $\frac{2020}{\text { Estimated }}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| REVENUES |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes | \$ | - | \$ | 252,300 |  |  |  | 55,000 |  | 13,500 | \$ | 420,800 | \$ | 344,500 | \$ | 399,095 |
| Investment income |  | 1,000 |  | 6,000 |  | 500 |  | 200 |  | 7,700 |  | 54,050 |  | 51,215 |
| TOTAL REVENUES |  | 1,000 |  | 258,300 |  | 55,500 |  | 13,700 |  | 428,500 |  | 398,550 |  | 450,310 |
| EXPENDITURES |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Outlay |  | - |  | 356,500 |  | - |  | - |  | 356,500 |  | 713,000 |  | 1,069,500 |
| Operation \& maintenance |  | 3,200 |  | 15,500 |  | 600 |  | 1,000 |  | 20,300 |  | 17,100 |  | 25,800 |
| Debt service - principal |  | 2,471,700 |  | 20,000 |  | 40,000 |  | 40,000 |  | 2,571,700 |  | 2,416,400 |  | 2,410,400 |
| Debt service - interest |  | 855,700 |  | 62,000 |  | 20,000 |  | 79,000 |  | 1,016,700 |  | 1,095,900 |  | 1,094,900 |
| TOTAL EXPENDITURES |  | 3,330,600 |  | 454,000 |  | 60,600 |  | 120,000 |  | 3,965,200 |  | 4,573,400 |  | 4,931,600 |
| REVENUES OVER (UNDER) EXPENDITURES |  | $(3,329,600)$ |  | $(195,700)$ |  | $(5,100)$ |  | $(6,300)$ |  | (3,536,700) |  | 4,174,850) |  | $(4,481,290)$ |
| OTHER FINANCING SOURCES (USES) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers in |  | 1,775,200 |  | - |  | - |  | - |  | 1,775,200 |  | 3,241,400 |  | 3,241,400 |
| TOTAL OTHER FINANCING SOURCES (USES) |  | 1,775,200 |  | - |  | - |  | - |  | 1,775,200 |  | 3,241,400 |  | 3,241,400 |
| NET CHANGE IN FUND BLANCE |  | (1,554,400) |  | $(195,700)$ |  | $(5,100)$ |  | $(6,300)$ |  | 1,761,500) |  | $(933,450)$ |  | $(1,239,890)$ |
| FUND BALANCES, OCTOBER 1 |  | 2,491,330 |  | 735,180 |  | 6,290 |  | 6,420 |  | 3,239,220 |  |  |  |  |
| ESTIMATED FUND BALANCES, SEPTEMBER 30, 2021 | \$ | 936,930 | \$ | 539,480 |  | 1,190 | \$ | 120 |  | 1,477,720 |  |  |  |  |



## Current Debt Level to Legal Debt Limits:

## 2020 Assessed Value

Debt Limit-20\% of Total Assessed Valuation

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
\$ 355,939,135
\$ 71,187,827

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

## Effect of Debt Service on Current Operations:

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

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

## Effect of Debt levels on Current Operations:

Of the City's total debt service payments of $\$ 5.8$ million in 2021, $32 \%$ represents debt service payments funded by the Enterprise Funds while 68\% represents payments from governmental funds. The general fund accounts for approximately $\$ 1.2$ 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.

Debt Service Schedule

|  | Principal |  | Interest |  | Total |  | Debt Service <br> FY Ending 9/30 |  | Interest <br> Rate | Federal Subsidy$\qquad$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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.

Debt Service Schedule

|  | Principal |  | Interest |  | Total |  | Debt Service <br> 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

|  |  |  |  |  |  |  | Debt Service |  |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |

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


Long-Range Capital Budget $\mathcal{P l a n}$
Físcal Years 2021-2030

## CITY OF WASHINGTON, MISSOURI

## Fiscal 2021-2030 Budgets

## Introduction

The 2021-2030 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 graphṣ 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 be approximately $\$ 50,000$ more annually. Since the aquatic center is still in the design phase, and construction is expected to be completed by opening of 2021, this increase in expense and and equal amount of revenue offset has been budgeted.

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 $\$ 350,000$. 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, Trucks, Wheel Loader, 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 $\$ 630,000-\$ 700,000$ budgeted for street reconstruction for streets that are in need of major resurfacing.

## 2021 Project Highlights

New dump truck, 4 new trucks, wheel loader and leaf vac estimated at $\$ 525,000$ for the street and parks departments.
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 \$2,150,000 in FY 2021. Approximately $\$ 548,000$ will be reimbursed from federal grant money. These projects include Third Street, High Street, Jefferson Street, \& Westlink Drive and the annual street reconstruction/overlay projects and various sidewalk improvement projects.

## Items rebudgeted from prior years:

Several projects in the capital improvement sales tax and transportation tax were started in the 2020 budget year, with the anticipated remaining estimated cost portion rebudgeted into the 2021 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 2019-2020 include:

Purchased New Police Vehicles
Purchased new recording system, storm sirens and radios.
Began planning and design phase for new aquatic center.
Purchased sports bleachers, and miscellaneous smaller equipment for Parks Dept.
Updated Main Park Playground
Upgraded West End Liftstation
Began slip lining storm sewer lines


## 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 <br> Fiscal 2021-2030 Budgets

Combined Statement of Revenues, Expenditures \& Changes in Fund Balance

|  | $\begin{gathered} \text { Budget } \\ 2021 \\ \hline \end{gathered}$ |  | $\begin{aligned} & \text { Budget } \\ & 2022 \\ & \hline \end{aligned}$ | $\begin{aligned} & \text { Budget } \\ & 2023 \\ & \hline \end{aligned}$ |  | $\begin{gathered} \text { Budget } \\ 2024 \\ \hline \end{gathered}$ | $\begin{aligned} & \text { Budget } \\ & 2025 \\ & \hline \end{aligned}$ | $\begin{aligned} & \text { Budget } \\ & 2026 \\ & \hline \end{aligned}$ | Budget $2027$ | $\begin{gathered} \text { Budget } \\ 2028 \\ \hline \end{gathered}$ | $\begin{gathered} \text { Budget } \\ 2029 \\ \hline \end{gathered}$ |  | $\begin{gathered} \text { Budget } \\ 2030 \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Estimated Beginning Fund Balance | \$11,622,670 | \$ | 7,057,520 | \$ 6,610,655 | \$ | 7.055,840 | \$8,811,255 | \$10,512,480 | \$10,189,850 | \$ 8,799,240 | \$ 9,395,515 | \$ | 8,928,955 |
| Revenues |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sales Tax | 5,221,680 |  | 5,290,600 | 5,400,800 |  | 5,512,800 | 5,626,600 | 4,521,725 | 3,370,000 | 3,439,800 | 3,510,550 |  | 3,582,350 |
| 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 | 59,000 |  | 57,000 | 57,000 |  | 58,000 | 53,000 | 48,000 | 43,000 | 43,000 | 43,000 |  | 43,000 |
| Subtotal | 5,950,680 |  | 6,012,600 | 6,122,800 |  | 6,240,800 | 6,354,600 | 5,244,725 | 4,088,000 | 4,157,800 | 4,228,550 |  | 4,300,350 |
| Federal/State Grants | 4,599,615 |  | 738,390 | 1,450,140 |  | - | - | - | - | - | - |  | - |
| 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 | 600,000 |  | 600,000 | 600,000 |  | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 |  | 600,000 |
| Total Other Financing Sources | 610,000 |  | 610,000 | 610,000 |  | 610,000 | 610,000 | 610,000 | 610,000 | 610,000 | 610,000 |  | 610,000 |
| Total Revenues . | 11,160,295 |  | 7,360,990 | 8,182,940 |  | 6,850,800 | 6,964,600 | 5,856,225 | 4,699,500 | 4,769,300 | 4,840,050 |  | 4,911,850 |
| Expenditures |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Personnel Services | 215,080 |  | 219,860 | 225,380 |  | 229,650 | 235,500 | 240,070 | 244,790 | 249,690 | 254,730 |  | 259,970 |
| Purchased Services | 120,000 |  | 120,000 | 120,000 |  | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 |  | 120,000 |
| Land | 2,785,000 |  | - | - |  | - | - | - | - | - | - |  | - |
| Buildings | 3,486,000 |  | 1,844,760 | 210,550 |  | 208,250 | - | 1,600,000 | - | - | - |  | - |
| Improvements Other Than Buildings | 3,924,000 |  | 4,735,300 | 1,588,000 |  | 1,000,000 | 600,000 | 450,000 | 625,000 | 240,000 | 240,000 |  | 240,000 |
| Infrastructure | 2,482,000 |  | 2,312,990 | 2,867,675 |  | 1,055,000 | 905,000 | 905,000 | 905,000 | 905,000 | 905,000 |  | 905,000 |
| Machinery \& Equipment | 2,524,295 |  | 877,945 | 1,231,700 |  | 984,435 | 2,340,175 | 626,585 | 1,935,820 | 567,635 | 1,656,180 |  | 731,290 |
| Total Expenditures | 15,536,375 |  | 10,110,855 | 6,243,305 |  | 3,597,335 | 4,200,675 | 3,941,655 | 3,830,610 | 2,082,325 | 3,175,910 |  | 2,256,260 |
| Other Financing Uses |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Non-Capital Fund Transfers | $(2,176,130)$ |  | $(4,729,300)$ | $(990,950)$ |  | $(1,048,250)$ | $(1,546,000)$ | $(435,000)$ | $(485,000)$ | $(425,000)$ | $(476,000)$ |  | $(776,000)$ |
| Transfers to other funds | 2,365,200 |  | 2,426,300 | 2,485,400 |  | 2,546,300 | 2,608,700 | 2,672,200 | 2,744,500 | 2,515,700 | 2,606,700 |  | 2,482,100 |
| Total Other Financing Uses | 189,070 |  | (2,303,000) | 1,494,450 |  | 1,498,050 | 1,062,700 | 2,237,200 | 2,259,500 | 2,090,700 | 2,130,700 |  | 1,706,100 |
| Total Expenditures | 15,725,445 |  | 7,807,855 | 7,737,755 |  | 5,095,385 | 5,263,375 | 6,178,855 | 6,090,110 | 4,173,025 | 5,306,610 |  | 3,962,360 |
| Total Revenues and Other Financing Sources Over (Under) Other Financing Uses and Expenditures | (4,565,150) |  | $(446,865)$ | 445,185 |  | 1,755,415 | 1,701,225 | $(322,630)$ | (1,390,610) | 596,275 | (466,560) |  | 949,490 |
| Estimated Ending Fund Balance | \$ 7,057,520 | \$ | 6,610,655 | \$ 7.055,840 |  | 8,811,255 | \$10,512,480 | \$10,189,850 | \$ 8,799,240 | \$ 9,395,515 | \$ 8,928,955 | \$ | 9,878,445 |



- Sales Tax
- Road \& Bridge Tax

틈 Federal/State Grants

- Other Financing Sources
- Motor Fuel/Gas Tax
- Investment Income
- Other Grants \& Donations

CITY OF WASHINGTON, MISSOURI
SUMMARY PAGE - CAPITAL REQUEST
Fiscal 2021-2030 Budgets
Capital Improvement Expenditures By Fund

| Fund |  | 2021 |  | 2022 |  | 2023 |  | 2024 |  | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| General Fund-001 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 11 Administration | \$ | - | s | 1 - | \$ | - | s | - | \$ | - | s | s | s | s | s |
| 12 Legal |  | - |  | . |  | - |  | - |  | - | . | - | - | - | - |
| 13 Communications |  | - |  | - |  | - |  | - |  | - | - | - | - | - | - |
| 14 Police |  | - |  | - |  | - |  | - |  | - | - | - | - | - | - |
| 15 Finance |  | - |  | - |  | - |  | - |  | - | - | - | - | - | - |
| 16 Economic Development |  | - |  | - |  | - |  | - |  | - | - | - | $\cdots$ | - | - |
| 17 Planning and Engineering Services |  | $\cdots$ |  | - |  | - |  | - |  | - | - | - | - | - | - |
| 18 Streets |  | 60,000 |  | - |  | - |  | - |  | - | - | - | - | - | - |
| 19 Building \& Maintenance |  | - |  | - |  | - |  | - |  | - | - | - | - | - | - |
| 20 information Technology |  | $\because$ |  | - |  | - |  | - |  | - | - | $\cdot$ | - | - | - |
| 21 Parks \& Recreation, |  | 129,000 |  | 248,100 |  | 138,550 |  | 258.250 |  | - | - | 50,000 | - | - | - |
| 22 Aquatic Center |  | 20,130 |  | 11,200 |  | 107,400 |  |  |  | - | - | - | - | - | - |
| 26 Airport |  | 18,000 |  | . |  | . |  | . |  | . | . | . | . | . | . |
|  |  | 227,130 |  | 259,300 |  | 245.950 |  | 258,250 |  | - | - | 50,000 | - | - | - |
| Special Revenue Funds |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Library Fund-003 |  | 15,000 |  | 15,000 |  | 15,000 |  | 15,000 |  | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 115,000 |
| Volunteer Fire-004 |  | 46,000 |  | 105,000 |  | 160,000 |  | 50,000 |  | 51,000 | - | . | - | - . | 51,000 |
| Capital Program Funds |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Vehicle \& Equipment Replacement - 010 |  | 1,295,165 |  | 687,945 |  | 816,700 |  | 649,435 |  | 574,175 | 516,585 | 475,820 | 507,635 | 345,180 | 320,290 |
| Storm Water Improvements - 250 |  | 175,000 |  | 265,000 |  | 100,000 |  | 100,000 |  | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Capital Improvements Sales Tax - 260 |  | 8,329,000 |  | 2,485,760 |  | 1,605,000 |  | 770,000 |  | 945,000 | 1,850,000 | 1,725,000 | ' . | 1,200,000 | - |
| Transportation Tax Sales Tax-261 |  | 3,226,000 |  | 1,602,990 |  | 2,492,675 |  | 680,000 |  | 680,000 | 680,000 | 680,000 | 680,000 | 680,000 | 680,000 |
| Enterprise Funds |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Water - 400 |  | 791,000 |  | 950,000 |  | 220,000 |  | 375,000 |  | 220,000 | 220,000 | 220,000 | 210,000 | 261,000 | 210,000 |
| Sewage Treatment - 410 |  | 419,000 |  | 3,400,000 |  | 350,000 |  | 350,000 |  | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 400,000 |
| Solid Waste - 420 |  | 678,000 |  | - |  | - |  | - |  | 1.060,000 | - | - | - | - | - |
| TOTAL CAPITAL REQUEST | s | 15,201,295 | s | 9.770,995 | s | 6,005,325 | s | 3,247,685 | \$ | 3,845, 175 | \$ 3,581,585 | \$3,465,820 | \$1,712,635 | \$2,801,180 | \$ 1,876,290 |




CITY OF WASHINGTON, MISSOURI SUMMARY PAGE - CAPITAL REQUEST Fiscal 2021-2030 Budgets
Capital Improvement Expenditures By Class

| Asset Class |  | 2021 |  | 2022 |  | 2023 |  | 2024 |  | 2025 |  | 2026 |  | 2027 |  | 2028 |  | 2029 |  | 2030 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 540100 Land | \$ | 2,785,000 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| 540200 Buildings |  | 3,486,000 |  | 1,844,760 |  | 317,950 |  | 208,250 |  | - |  | 1,600,000 |  | - |  | - |  | - |  | - |
| 541100 Improvements Other Than Buildings |  | 3,924,000 |  | 4,735,300 |  | 1,588,000 |  | 1,000,000 |  | 600,000 |  | 450,000 |  | 625,000 |  | 240,000 |  | 240,000 |  | 240,000 |
| 541101 Street Improvements |  | 685,000 |  | 922,990 |  | 1,812,675 |  | - |  | $\bullet$ |  | - |  | - |  | - |  | - |  | - |
| 541102 Street Sealing/Overlay Program |  | 1,430,000 |  | 630,000 |  | 630,000 |  | 630,000 |  | 630,000 |  | 630,000 |  | 630,000 |  | 630,000 |  | 630,000 |  | 630,000 |
| 541104 Sidewalk Improvement Program |  | 50,000 |  | 50,000 |  | 50,000 |  | 50,000 |  | 50,000 |  | 50,000 |  | 50,000 |  | 50,000 |  | 50,000 |  | 50,000 |
| 541107 Storm Water System Improvements |  | 175,000 |  | 265,000 |  | 100,000 |  | 100,000 |  | 100,000 |  | 100,000 |  | 100,000 |  | 100,000 |  | 100,000 |  | 100,000 |
| 541110 Water System Improvements |  | 125,000 |  | 245,000 |  | 125,000 |  | 125,000 |  | 125,000 |  | 125,000 |  | 125,000 |  | 125,000 |  | 125,000 |  | 125,000 |
| 541120 Sanitary Sewer System Improvements |  | 17,000 |  | 200,000 |  | 150,000 |  | 150,000 |  | - |  | - |  | - |  | - |  | - |  | - |
| 542100 Vehicles |  | 827,765 |  | 346,100 |  | 632,000 |  | 621,740 |  | 1,024,810 |  | 412,640 |  | 1,697,270 |  | 311.720 |  | 1,611,180 |  | 591,290 |
| 542200 Machinery \& Equipment |  | 1,643,400 |  | 531,845 |  | 519,700 |  | 312,695 |  | 1,264,365 |  | 213,945 |  | 238,550 |  | 255,915 |  | 45,000 |  | 140,000 |
| 542300 Furniture \& Fixtures |  | 53,130 |  | - |  | 80,000 |  | 50,000 |  | 51,000 |  | - |  | - |  | - |  | - |  | - |
| TOTAL CAPITAL REQUEST |  | 15,201,295 |  | 9,770,995 |  | 6,005,325 |  | 3,247,685 |  | 3,845,175 |  | 3,581,585 |  | 3,465,820 | \$ | 1,712,635 |  | 2,801,180 |  | 1,876,290 |



| Department | Description | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |

Street - 18
Land - 540100
Buildings - 540200
Front Office-New ADA Compliant Counter, \$ 60,000 \$
New Vinyl Flooring, Electrical \& Roof Repairs
(Partially funded by Water, Wastewater, Solid Waste Funds)
Improvements Other Than Buildings - 541100

Vehicles - 542100

Machinery \& Equipment - 542200

Furniture \& Fixtures - 542300

## DEPARTMENT TOTAL



RECAP:
Land - 540100
Buildings - 540200
Improvements Other Than Buildings - 541100
Vehicles - 542100
Machinery \& Equipment - 542200
Furniture \& Fixtures - 542300
DEPARTMENT TOTAL



| Department Description | 2021 |  | 2022 | 2023 |  | 2024 |  | 025 |  | 2026 |  | 2027 |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Parks \& Recreation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Operations-21 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Buildings -540200 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Barklage Restroom Roof Replacement | \$ | \$ | - | \$ | \$ | 8,250 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| Kohmulier House Roof Replacement | - |  | 15,000 | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Gazebo Roof Replacement | - |  | - | 5,150 |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Krog Park Restroom Roof \& Pavilion Replacement | - |  | - | 5,400 |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| M. Post Cabin Windows \& Wood Replacement | 5,000 |  | - | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| M. Post Cabin Septic System Installation | - |  | 14,000 | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Parks Shop Improvements - Hot Work Zone \& Wall Relocation | 15,000 |  | - | - |  | - |  | - |  | - |  | - |  | - |  | - | , | - |
| Re-core Park's Lock System | 15,000 |  | - | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Improvements Other Than Buildings - 541100 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Phoenix Tennis Courts Painting (6) | - |  | - | - |  | - |  | - |  | - |  | 50,000 |  | - |  | - |  | - |
| Phoenix Tennis Court \#4 Asphalt \& Erosion Repairs | 12,000 |  | - | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Lakeview Soccer - Lighting Control Replacement | - |  | 10,900 | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Lakeview Baseball - Lighting Control Replacement | - |  | 10,900 | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Main Park Playground Sidewalks \& Landscaping | 9,500 |  | - | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Run Electric Underground - New Pool \& Auditorium | - |  | 65,000 | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Run Electric Underground - Old Pool Building | - |  | 17,500 | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Run Electric Underground - Main Park Playground | - |  | 20,000 | - |  | - |  | - |  | - |  | - |  | - |  | $\cdot$ |  | - |
| Riverfront Park Playground | $\stackrel{-}{\square}$ |  | - | 85,000 |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Park Entry Sign Re-branding-Phase II | 9,000 |  | 5,000 | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Ronsick Grand Stands Painting | - |  | 11,400 | - |  | - |  | - |  | - |  | - |  | - |  | $\cdot$ |  | - |
| Courteous Dock Repairs/Upgrades | - |  | 8,000 | 8,000 |  | $\checkmark$ |  | - |  | - |  | - |  | - |  | $\cdot$ |  | - |
| Riverfront Dock Lessee Security Gate | 12,000 |  | - | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Disc Golf - Creek Pedestrian Crossing | 10,500 |  | - | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Caboose Painting | 11,000 |  | - | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| All Abilities Playground Surfacing Replacement | -- |  | - | $0 \cdot 0$ |  | 250,000 |  | - |  | - |  | - |  | - |  | - |  | - |
| Patch \& Reseal Various Lots \& Trails (2) | 30,000 |  | 35,000 | 35,000 |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Asphalt Parks Shop Yard Lot | - |  | 27,400 | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Lion's Lake Bridge Decking Replacement | - |  | 8,000 | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| DEPARTMENT TOTAL | \$129,000 | \$ | 248,100 | \$138,550 | \$ | 258,250 | \$ | - | \$ | - | \$ | 50,000 | \$ | - | \$ | - | \$ | $\cdot$ |
| RECAP: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Land -540100 | \$ - | \$ | - | \$ - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| Buildings - 540200 | 35,000 |  | 29,000 | 10,550 |  | 8,250 |  | - |  | - |  | 50,00 |  | - |  | - |  | - |
| Improvements Other Than Buildings - 541100 | 94,000 |  | 219,100 | 128,000 |  | 250,000 |  | - |  | - |  | 50,000 |  | - |  | - |  | - |
| DEPARTMENT TOTAL | \$129,000 | \$ | 248,100 | \$138,550 | \$ | 258,250 | \$ | - | \$ | - | \$ | 50,000 | \$ | - | \$ | - | \$ | - |


| Department | Description | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |

## Parks \& Recreation

## Aquatic Complex-22

Buildings - 540200
Renovate Old Pool Building - Bull Pen / Party Room \$ - \$ - \$ 107.400 \$
Improvements Other Than Buildings - 541100
Parking Lot Lights/Poles - $\quad$ 5,200
Trash Enclosure - $\quad$ - 6,000
Machinery \& Equipment - 542200
PA System 7,000
Furniture \& Fixtures - 542300
Concession Stand Equipment

DEPARTMENT TOTAL
13,130


RECAP:
Buildings - 540200
Improvements Other Than Buildings - 541100
Machinery \& Equipment - 542200
Furniture \& Fixtures - 542300

DEPARTMENT TOTAL

| \$ | - | \$ | - | \$ | 107,400 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - |  | 11,200 |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
|  | 7,000 |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
|  | 13,130 |  | - |  | * |  | - |  | - |  | - |  | - |  | $\checkmark$ |  | - |  | - |
| \$ | 20,130 | \$ | 11,200 | \$ | 107,400 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |



| Department | Description | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |

## Airport-26

Buildings - 540200

## Improvements Other Than Buildings - $\mathbf{5 4 1 1 0 0}$

Machinery \& Equipment - 542200

## DEPARTMENT TOTAL



RECAP: Buildings. 540200
Improvements Other Than Buildings $\mathbf{- 5 4 1 1 0 0}$ Machinery \& Equipment - 542200

DEPARTMENT TOTAL


| Department | Description | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |

Library Fund - 003
Library Operations - 23
Buildings - 540200

## Machinery \& Equipment - 542200

| HVAC Air Conditioning | \$ | 15,000 | \$ | 15,000 | \$ | 15,000 | \$ | 15,000 | \$ | 15,000 | \$ | 15,000 | \$ | 15,000 | \$ | 15,000 | \$ | 15,000 | \$ | 15,000 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Elevator Replacement |  | - |  | -. |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | 100,000 |
| DEPARTMENT TOTAL | \$ | 15,000 | \$ | 15,000 | \$ | 15,000 | \$ | 15,000 | \$ | 15,000 | \$ | 15,000 | \$ | 15,000 | \$ | 15,000 | \$ | 15,000 | \$ | 115,000 |

RECAP:
Buildings - 540200
Machinery \& Equipment - 542200
Furniture \& Fixtures - 542300
FUND TOTAL



| Department | Description | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |

## Volunteer Fire- 004 <br> Operations - 24

Improvements Other Than Buildings - 541100
Training Tower Rehab
Training Center Pumping Pit
$\$ \quad$ - $20,000 \$$

Vehicles - 542100
Chief Vehicle (7-year rotation)
50,000

Machinery \& Equipment - 542200
Zodiac Boat (10 year Replacement)
Air Cascade and Bottles and Fill Station
Battery Operated Extrication Tool

| - | - | 30,000 |
| :---: | :---: | :---: |
| 13,000 | 20,000 | - |
| 8,600 | - | - |
| 7,200 | - | - |
| 7,200 | - | - |

Furniture \& Fixtures - 542300
Station 3\&4 LED Light Conversion 10,000
HQ Generator and Switch Gear Upgrade/Replacement
Upgrade/Replacement
Upgrade/Replacement
DEPARTMENT TOTAL

|  | 46,000 \$ 105,000 $\$ 160,000$ \$ 50,000 \$ 51,000 \$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |

RECAP:
Improvements Other Than Buildings - 541100
Vehicles - 542100
Machinery \& Equipment - 542200
Furniture \& Fixtures - 542300
FUND TOTAL

| \$ | - | \$ | 45,000 | \$ | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - |  | 40,000 | 50,000 |  | - |  | - |  | - |  | - |  | - |  | - |  | 51,000 |
|  | 36,000 |  | 20,000 | 30,000 |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
|  | 10,000 |  | . | 80,000 |  | 50,000 |  | 51,000 |  | - |  | - |  | - |  | - |  | - |
| \$ | 46,000 | \$ | 105,000 | \$160,000 | \$ | 50,000 | \$ | 51,000 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 51,000 |



## Vehicle \& Equipment Replacement Fund - 010

## $\frac{\text { Vehicles - } 542100}{\text { Public Safety - Police Department - } 14}$


Engineering - Department 17-172 2014 Chevy Impala

| - | - | - | - | 25,000 | - | - | - | - | - |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| - | 50,000 | - | - | - | - | - | - | - | - |
| - | 50,000 | - | - | - | - | - | - | * | - |
| - | - | 152,000 | - | . | . | - | - | - | . |
| - | - | , | 154,000 | - | - | - | - | - | - |
| - | - | - | - | 154,000 | - | - | - | - | - |
| 70,000 | - | - | - | - | - | - | - | - | - |
| 160,000 | - | - | - | - | - | - | - | - | * |
| 150,000 | - | - | - | - | - | - | - | - | - |
| - | - | 65,000 | - | - | $\cdot$ | - | - | - | - |
| - | - | 155,000 | - | - | - | - | - | - | - |
| - | - | - | - | - | 160,000 | - | - | - | - |
| - | - | - | 55,000 | - | - | - | - | - | - |
| - | - | - | 47,740 | - | - | - | - | - | - |
| - | - | - | - | 74,265 | - | - | - | - | - |
| 95,665 | - | - | - | - | - | - | - | - | - |
| - | - | - | - | 36,545 | - | - | - | - | - |
| - | - | - | - | - | 37,640 | - | - | - | - |
| - | - | - | - | - | - | 41,135 | - | - | - |
| - | - | $\cdot$ | - | - | - | 41,135 | - | - | - |
| - | - | - | - | - | - | - | 42,370 | - | - |
| - | - | - | - | - | - | - | 54.350 | - | - |
| - | - | - | - | - | $\checkmark$ | - | - | 55,980 | $\cdot$ |
| - | - | - | - | - | - | - | \% | 84,200 | - |
| - : | - | - | - | - | - | $\checkmark$ | $\checkmark$ | - | 57,660 |
| - | - | - | - | - | - | - | - | - | 62,630 |
| 50,000 | - | $\checkmark$ | - | - | - | , | - | - | - |

## Machinery \& Equipment - 542200

Administration-Department 11
City Hall Emergency Generator \& Transfer Switches
90,500
Engineering - Department 17-172
2008 Survey GPS Unit - Replacement
35,000
Highways and streets - Department 18
Zero Turn Mower
Walk Behind Mower
Leaf Vac (Replaces 2002 self-contained)
Wheel Loader (replaces 2007 Cat 924)
Backhoe, (Replaces 2007 430E)
Snow Blower
Pressure Washer for Shop
110,000
175,000
5,000
8,000

| - | 12,000 | - | - | - | - | - | - | - |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8,000 | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 130,000 | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | * | - |
| 10,000 | - | - | - | 30,000 | 30,000 | 30,000 | 30,000 | - |
| - | - | - | 25,000 | - | - | - | - | 25,000 |

## Parks - Department 21

1980100 Gallon Sprayer \#185-Replacement
1980 6' Brush Hog \#148 - Replacement
1990 Chipper \#175 - Replacement
1992 Power Weed Sprayer \#186 - Replacement
1998 Mini Lift \#195-Replacement
1999 UTV \#135 - Replacement
2000 John Deere Tractor \#146 - Replacement
2000 Power Washer \#194 - Replacement
2001 Clark Fork Lift \#176 - Replacement
2002 Welder \#196 - Replacement
2004 Toro Wide Area Mower \#100 - Replacement
2004 Smithco Ballfield Groomer \#170 - Replacement
2005 Finn Straw Blower \#177 - Replacement
2006 Bobcat Soil Conditioner \#155-Replacement
2006 Stump Grinder \#178 - Replacement
2006 Trailer \#112 - Replacement
2010 Toro Wide Area Mower \#106 - Replacement
2010 Toro Walk Behind Mower \#125 - Replacement
2010 Snowblower \#157-Replacement
2011 Salt Spreader \#97B Replacement
2012 Progressive Contour Mower \# 147 - Replacement
2013 John Deere Wide Area Mower\#123 - Replacement
2013 Ventrac Tuff Cut Mower \#127A - Replacement
2013 Ventrac 4' Tiller \#127D-Replacement
2013 Ventrac Finish Mower Deck \#127C - Replacement
2013 Ventrac Contour Mower \#127B - Replacement
2013 Ventrac Compact Tractor \#127 - Replacement
2013 Bannermann 4' Ballfield Groomer \#127E - Replacement
2013 Bobcat Grader \#158 - Replacement
2013 UTV \#136 - Replacement
2013 Water Sprayer \#187 - Replacement
2014 Bobcat Track Loader \#150 - Replacement
2014 Brushwolf \#159 - Replacement
2014 Snow Plow \#91A - Replacement
2015 Aera-Vator/Seeda-Vator \#144 - Replacement
2015 Bobcat Forestry Cutter \#179 - Replacement
2015 Exmark Zero Turn Mower \#126 - Replacement
2016 Bobcat $80^{\prime \prime}$ Vibratory Roller \#163 - Replacement
2016 Bobcat Nursery Jaw \#180 - Replacement
2016 Intimidator \#181 - Replacement

| - | - | - | 5,000 | - | - | - | - | - |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| - | - | - | - | - | - | 20,000 | - | - |
| - | - | 65,000 | - | - | - | - | - | - |
| $\cdot$ | - | - | - | - | - | 6,320 | - | - |
| $!$ | 5,465 | - | - | - | - | - | - | - |
|  | 35,000 | - | - | - | - | - | - | - |
| $\checkmark$ | 82,000 | - | - | - | - | - | - | - |
| 10,000 | - | - | - | - | - | - | - | - |
| - | - | 20,000 | - | - | - | - | - | - |
| - | - | 5,630 | - | - | - | - | - | - |
| - | - | 70,000 | - | - | - | - | - | - |
|  | 33,190 | - | - | - | - | - | - | - |
| - | 6.040 | - | - | - | - | - | - | . |
| - | 7.880 | - | - | - | - | - | - | - |
| - | - | 20,000 | - | - | - | - | - | - |
| - | - | - | - | - | 8,265 | - | - | - |
| - | 77,660 | - | - | - | - | - | - | - |
| - | 5,465 | - | - | - | . | - | - | - |
| . | - | - | . | - | 10,145 | - | - | - |
| 8,705 | - | - | - | - | - | - | - | - |
| - | - | 23,880 | - | - | - | - | - | - |
| - | - | - | $-$ | - | 77,680 | - | - | - |
| - | - | - | 9,510 | - | - | . | - | - |
| - | - | - | 8,500 | - | - | - | - | - |
| - | - | - | 9,510 | - | - | - | - | - |
| - | - | - | 9,510 | - | - | - | - | - |
| - | . | - | - | 29,505 | . | - | - | - |
| - | - | - | 8,500 | - | - | - | - | . |
| - | - | - | - | - | 32,645 | - | - | - |
| - | . | - | 19,705 | - | . | - | - | . |
| - | - | - | 5,000 | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | . | - | - | - | 7.995 | - | - | - |
| - | - | - | - | 11,075 | . | - | - | - |
| - | - | - | - | - | 36,545 | - | - | - |
| - | - | - | - | - | - | 37,640 | - | - |
| - | - | - | 19,130 | - | - | - | - | - |
| - | - | - | - | - | - | 16,470 | - | - |
| - | - | - | - | - | - | 7.750 | - | - |
| - | 165 | - | - | - | - | 5,000 | - | * |



| Department | Description | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |

## Storm Water Improvement Fund - 250

## Stormwater Improvements - 541107

Busch Creek at Jefferson Street Channel Protection-Design
Busch Creek at Jefferson Street Channel
Protection-Construction
MS4 Compliance
CIPP Lining of Pipes / System Repair
High Street Detention Basin Maintenance
Machinery \& Equipment - 542200

| \$ | - | \$ | 15,000 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - |  | 150,000 |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
|  | 30,000 |  | 30,000 |  | 30,000 |  | 30,000 |  | 30,000 |  | 30,000 |  | 30,000 |  | 30,000 |  | 30,000 |  | 30,000 |
|  | 70,000 |  | 70,000 |  | 70,000 |  | 70,000 |  | 70,000 |  | 70,000 |  | 70,000 |  | 70,000 |  | 70,000 |  | 70,000 |
|  | 75,000 |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |

## DEPARTMENT TOTAL

RECAP:

Stormwater Improvements - 541107
Machinery \& Equipment - 542200
FUND TOTAL
$\$ 175,000 \$ 265,000 \$ 100,000 \$ 100,000$ \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000
$\$ 175,000$ \$ 265,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000

| \$ |  |  |  |
| :---: | :---: | :---: | :---: |
|  |  |  |  |



| Department | Description | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |

Transportation Sales Tax Fund - 261
Improvements Other Than Buildings - 541100

Busch Creek Greenway Construction
(Grant $\$ 580,000$, City Portion $\$ 171,000$ )
Kiosk, Signage, Trail Markers, etc.
Riverfront Trail Connection \& ADA Compliant Parking Upgrade Plus Irrigation Project
( $\$ 300,000$ Total, Grant $\$ 225,000$, City Portion $\$ 75,000$ )
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 $\$ 878,392$, City Portion $\$ 169,598$ )
( $\$ 917,990$ Total, Grant $\$ 734,392$, City Portion $\$ 183,598$ )
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 $\$ 115,700$ )
Jefferson Street Resurfacing
(Design $\$ 100,000$ Total, Grant $\$ 80,000$, City Portion $\$ 20,000$ )
(Design $\$ 100,000$ Total, Grant $\$ 80,000$, City Portion $\$ 20,000$ )
(Construction $\$ 1,344,925$ Total, Grant $\$ 1,075,940$. City Portion $\$ 268,985$ )
( $\$ 1,469,925$ Total, Grant $\$ 1,175,940$, City Portion $\$ 293,985$ )
Westlink Drive
(Design $\$ 30,000$ Total, Grant $\$ 24,000$, City Portion $\$ 6,000$ )
(ROW $\$ 50,000$ Total, Grant $\$ 40,000$, City Portion $\$ 10,000$ )
(Construction $\$ 467,750$ Total, Grant $\$ 374,200$ City Portion $\$ 93,550$ )
( $\$ 547,750$ Total, Grant $\$ 438,200$, City Portion $\$ 109,550$ )
Street Reconstruction Program - 541102
Miscellaneous streets - to be identified February 2021 (PASER)
Fair Street/Fourth Street-Balance of Project
Street reconstruction-Various Streets
Circle Drive - Pedestrian / ADA Access
Sidewalk Improvement Program - 541104
Miscellaneous streets - to be identified February 2021 (PASER)
Various sidewalk improvements
DEPARTMENT TOTAL
RECAP:
Improvements Other Than Buildings - 541100
Street Improvements - 541101
Street Reconstruction Program - 541102
Street Reconstruction Program-54102
FUND TOTAL
\$ 751,000 \$
10,000
300,000

545,000
$30,000 \quad 50,000 \quad 467,750$
$10,000 \quad 847,990$
$100,000 \quad 25,000 \quad 1,344,925$
$30,000 \quad 50,000 \quad 467,750$


Fourteenth Street Bridge - 2012


| Department Description |  | 2021 |  | 2022 |  | 2023 |  | 2024 |  | 2025 |  | 2026 |  | 2027 |  | 2028 |  | 2029 |  | 2030 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 -1/2 funded out of CIST |  | - |  | 600,000 |  | - |  | - |  | $\checkmark$ |  | $\checkmark$ |  | - |  | - |  | - |  | - |
| Roof Replacement Program (1 Well each year) |  | 10,000 |  | 10,000 |  | 10,000 |  | 10,000 |  | 10,000 |  | 10,000 |  | 10,000 |  | $\bullet$ |  | - |  | - |
| 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 |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Water Line Replacement Program |  | 100,000 |  | 100,000 |  | 100,000 |  | 100,000 |  | 100,000 |  | 100,000 |  | 100,000 |  | 100,000 |  | 100,000 |  | 100,000 |
| 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 |  | - |  | $\checkmark$ |  | 45,000 |  | - |  | - |  | - |  | $\checkmark$ |  | - |  | - |  | - |
| Replcae 2007 International Tandem Dump Truck |  | - |  | - |  | - |  | 200,000 |  | - |  | - |  | - |  | - |  | $\checkmark$ |  | - |
| Replace 2015 Chevrolet Silerado Pickup |  | - |  | - |  | - |  | - |  | - |  | - |  | 45,000 |  | - |  | - |  | - |
| Replace 2017 Chevrolet Silerado Pickup |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | 45,000 |  | $\bullet$ |  | - |
| Replace 2019 Chevrolet Silerado Pickup |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | 45,000 |
| Replace 2011 Ford Crew Cab Pickup \#2 |  | - |  | 45,000 |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Machinery \& Equipment - 542200 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Wireless System |  | 50,000 |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| DEPARTMENT TOTAL | \$ | 791,000 | \$ | 950,000 | \$ | 220,000 | \$ | 375,000 | \$ | 220,000 | \$ | 220,000 | \$ | 220,000 | \$ | 210,000 | \$ | 261,000 | \$ | 210,000 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Land -540100 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| Buildings - 540200 |  | -- |  | - $0^{-}$ |  | - |  | - |  | - |  | - |  | -- |  | - |  | -- |  | - |
| Improvements Other Than Buildings -541100 |  | 520,000 |  | 660,000 |  | 50,000 |  | 50,000 |  | 50,000 |  | 50,000 |  | 50,000 |  | 40,000 |  | 40,000 |  | 40,000 |
| Water System Improvements - 541110 |  | 125,000 |  | 245,000 |  | 125,000 |  | 125,000 |  | 125,000 |  | 125,000 |  | 125,000 |  | 125,000 |  | 125,000 |  | 125,000 |
| 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 | \$ | 791,000 | \$ | 950,000 | \$ | 220,000 | \$ | 375,000 | \$ | 220,000 | \$ | 220,000 | \$ | 220,000 | \$ | 210,000 | \$ | 261,000 | \$ | 210,000 |



Crestview Water Tower Renovation - 2018


## 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 | S | 50,000 | \$ | 50,000 | S | 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

Sanitary Sewer System Improvements - 541120
Sub-Dept 000 Upgrading West-link Liftstation
Sub-Dept 000 Upgrading Fulton Street Liftstation
Sub-Dept 000 Upgrade West Fifth Street Liftstation

Vehicles - 542100
 Sub-Dept 000 1-Ton Utility Truck w/side crane


Machinery \& Equipment - 542200
Sub-Dept 361 Blower 77,000
Furniture \& Fixtures - 542300
Sub-Dept 361 Scada System upgrade Installation (10 yrs old) DEPARTMENT TOTAL

| \$ | 419,000 | \$ | 3,400,000 | \$ | 350,000 | \$ | 350,000 | \$ | 200,000 | \$ | 200,000 | \$ | 200,000 | \$ | 200,000 | \$ | 200,000 | \$ | 400,000 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |

RECAP:
Land - 540100 S
Buildings - 540200
Improvements Other Than Buildings - 541100
Sanitary Sewer System Improvements - 541120
Vehicles - 542100
Machinery \& Equipment - 542200
Furniture \& Fixtures - 542300

| \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
|  | 250,000 |  | 3,200,000 |  | 200,000 |  | 200,000 |  | 200,000 |  | 200,000 |  | 200,000 |  | 200,000 |  | 200,000 |  | 200,000 |
|  | 17,000 |  | 200,000 |  | 150,000 |  | 150,000 |  | - |  | - |  | - |  | - |  | - |  | - |
|  | 45,000 |  | - |  | . - |  | - |  | - |  | - |  | - |  | $\checkmark$ |  | - |  | 200,000 |
|  | 77,000 |  | $\checkmark$ |  | - |  | - |  | - |  | - |  | $\checkmark$ |  | $\checkmark$ |  | - |  | - |
|  | 30,000 |  | - |  | - |  | - |  | - |  | - |  | - |  | - | / | - |  | - |
| \$ | 419,000 |  | 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 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |

## Solid Waste Fund - 420

## Landfill Operations - 38

Land - 540100
Machinery \& Equipment - 542200
Hydraulic Scraper 2000
Challenger
Compactor, 826H, Replaces 2007
JD 500 Angle Dozer, Replaces 1995 D6
Kubota Utility Vehicle-Litter Control

| \$ | 175,000 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 400,000 |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
|  | - |  | - |  | - |  | - |  | 900,000 |  | - |  | - |  | - |  | - |  | * |
|  | - |  | - |  | - |  | - |  | 160,000 |  | - |  | - |  | - |  | - |  | - |
|  | 23,000 |  | - |  | - | : | - |  | - |  | - |  | - |  | - |  | - |  | - |

## Recycling Operations - 39

Improvements Other Than Buildings - 541100

## Vehicles - 542100 <br> Machinery \& Equipment - 542200

Replace Excel Baler, 2000
DEPARTMENT TOTAL

```
RECAP:
    Land -540100
Improvements Other Than Buildings - 541100
    Vehicles - 542100
    Machinery & Equipment - 542200
```

            FUND TOTAL
    | \$ | 678,000 | \$ | - | \$ | - | \$ | - | \$ 1,060,000 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$ | $\begin{gathered} \cdot \\ 678,000 \end{gathered}$ | \$ | - | \$ |  | \$ |  | \$ $1,060,000$ | \$ |  | \$ |  | \$ |  | \$ |  | \$ |  |
| \$ | 678,000 | \$ | - | \$ | - | \$ | - | \$ 1,060,000 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |



## Ten Gear © Budyet OPlan



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 2021 and $2 \%$ annually thereafter.
- Estimated health insurance at $5 \%$ increase for 2021 and $10 \%$ thereafter annually.
- The 2021 budget contains a $1.0 \%$ 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. City Council passed a water rate increase effective October 1,2020 which is estimated to increase revenues $\$ 350,000$. In addition, a water-line replacement program was added to the capital budget in the amount of $\$ 100,000$ annually. The water rate increase included an annual CPI increase which will be effective every October 1. For the 10 -year budget plan, this rate increase was estimated at $2 \%$ annually.
- Estimated property tax revenue to increase $1 \%$ annually.

Next assessment year is 2021.

- No new debt anticipated.


CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
September 30, 2021 through 2030

| All Funds | $\begin{gathered} \hline \text { Projected } \\ 2021 \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Projected } \\ 2022 \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Projected } \\ 2023 \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Projected } \\ 2024 \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Projected } \\ 2025 \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Projected } \\ 2026 \\ \hline \end{gathered}$ | $\begin{gathered} \text { Projected } \\ 2027 \end{gathered}$ | $\begin{gathered} \text { Projected } \\ 2028 \end{gathered}$ | $\begin{gathered} \hline \text { Projected } \\ 2029 \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Projected } \\ 2030 \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ESTIMATED BEGINNING FUND BALANCE/NET POSITION, October 1 | \$34,826,850 | \$31,635,190 | \$28,084,930 | \$29,035,484 | \$ 32,089,892 | \$ 33,335,354 | \$ 33,530,254 | \$ 32,461,423 | \$ 33,439,020 | \$ 33,340,866 |
| TOTAL OPERATING REVENUES | 30,662,970 | 27,105,350 | 28,093,120 | 26,938,870 | 27,231,650 | 26,302,955 | 25,331,110 | 25,588,290 | 25,851,210 | 26,117,180 |
| TOTAL OPERATING EXPENDITURES/EXPENSES | 36,838,205 | 27,344.275 | 27.744.531 | 25,061,227 | 25,309,453 | 26,464,120 | 26,743,006 | 25,028,658 | 26,445,929 | 25,459,351 |
| TOTAL NON-OPERATING REVENUES/EXPENSES | 3,261,425 | 5,756,335 | 1,998,035 | 2,163,235 | 2,936,735 | 1,883,935 | 1,876,935 | 1,823,035 | 1,883,435 | 783,025 |
| 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 | (9,426,660) | $(5,985,260)$ | (1,639,446) | $(275.592)$ | (1,004,538) | $(2,035,100)$ | $(3,278,831)$ | (1,253,403) | $(2,468,154)$ | $(115,196)$ |
| ESTIMATED ENDING FUND BALANCEINET POSITION, September 30 | \$25,400,190 | \$25,649,230 | \$26,445,484 | \$28,759,892 | \$ 31,085,354 | \$ 31,300,254 | \$ 30,251,423 | \$31,208,020 | \$ 30,970,866 | \$ 33,225,670 |



| CITY OF WASHINGTON, MISSOURI <br> Ten Year Budget by Fund <br> September 30, 2021 through 2030 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| GENERAL FUND | Projected 2021 |  | $\begin{aligned} & \text { Projected } \\ & 2022 \end{aligned}$ |  | $\begin{aligned} & \text { Projected } \\ & 2023 \end{aligned}$ |  | Projected 2024 |  | $\begin{gathered} \text { Projected } \\ 2025 \end{gathered}$ |  | $\begin{aligned} & \text { Projected } \\ & 2026 \end{aligned}$ |  | Projected <br> 2027 |  | $\begin{gathered} \text { Projected } \\ 2028 \end{gathered}$ |  | Projected 2029 |  | $\begin{gathered} \text { Projected } \\ 2030 \\ \hline \end{gathered}$ |  |
| ESTIMATED BEGINNING FUND BALANCE, October 1 | \$ | 5,496,090 | - | 5,496,790 | - | 5,436,815 | S | 5,234,205 | \$ | 5,176,990 | \$ | 5,313,695 | \$ | 5,464,714 | \$ | 5,515,293 | \$ | 5,646,826 | \$ | 5,758,094 |
| OPERATING REVENUES: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes |  | 9,074,605 |  | 9,308,740 |  | 9,447,230 |  | 9,587,520 |  | 9,731,400 |  | 9,877,080 |  | 10,026,560 |  | 10,177,940 |  | 10,333,310 |  | 10,490,680 |
| Licenses and permits |  | 207,250 |  | 183,000 |  | 183,500 |  | 183,500 |  | 183,500 |  | 184,000 |  | 184,000 |  | 184,000 |  | 184,000 |  | 184,000 |
| Intergovernmental |  | 466,450 |  | 440,700 |  | 445,700 |  | 450,700 |  | 455,700 |  | 460,700 |  | 465,700 |  | 470,700 |  | 475,700 |  | 480,700 |
| Charges for services |  | 1,445,650 |  | 1,459,150 |  | 1,459,750 |  | 1,460,350 |  | 1,461,050 |  | 1,461,650 |  | 1,462,250 |  | 1,462,950 |  | 1,463,550 |  | 1,464,150 |
| Fines |  | 30,000 |  | 30,000 |  | 30,000 |  | 30,000 |  | 30,000 |  | 30,000 |  | 30,000 |  | 30,000 |  | 30,000 |  | 30,000 |
| Investment income |  | 112,000 |  | 108,000 |  | 105,000 |  | 105,000 |  | 105,000 |  | 105,000 |  | 105,000 |  | 105,000 |  | 105,000 |  | 105,000 |
| Rents |  | 144.090 |  | 170,890 |  | 171,350 |  | 174,350 |  | 174,350 |  | 174,350 |  | - 174,350 |  | 174,350 |  | 174,350 |  | 174,350 |
| Donations |  | 37,600 |  | 26,600 |  | 29,600 |  | 29,600 |  | 29,600 |  | 29,600 |  | 29,600 |  | 29,600 |  | 29,600 |  | 29,600 |
| TOTAL OPERATING REVENUES |  | 11,517,645 |  | 11,727,080 |  | 11,872,130 |  | 12,021,020 |  | 12,170,600 |  | 12,322,380 |  | 12,477,460 |  | 12,634,540 |  | 12,795,510 |  | 12,958,480 |
| OPERATING EXPENDITURES: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Administration |  | 564,625 |  | 584,710 |  | 593,115 |  | 603,255 |  | 612,125 |  | 619,825 |  | 640,100 |  | 639,580 |  | 643,735 |  | 657,095 |
| Human Resources |  | 150,065 |  | 125,665 |  | 132,045 |  | 129,345 |  | 138,885 |  | 134,345 |  | 141,485 |  | 139,115 |  | 146,455 |  | 144,265 |
| Communications |  | 853,925 |  | 868,590 |  | 890,890 |  | 903,180 |  | 927,780 |  | 941,940 |  | 960,350 |  | 984,460 |  | 997,100 |  | 1,018,080 |
| Police |  | 3,096,880 |  | 3,146,850 |  | 3,192,555 |  | 3,236,505 |  | 3,297,535 |  | 3,350,575 |  | 3,406,065 |  | 3,447,930 |  | 3,508,730 |  | 3,559,150 |
| Finance |  | 596,540 |  | 609,890 |  | 622,780 |  | 631,290 |  | 641,390 |  | 651,660 |  | 661,000 |  | 671,570 |  | 682,510 |  | 692,600 |
| Economic Development/Planning \& Zoning/Tourism |  | 230,205 |  | 321,510 |  | 323,440 |  | 324,740 |  | 326,800 |  | 328,011 |  | 329,421 |  | 330,842 |  | 332,462 |  | 333,883 |
| Engineering |  | 416,580 |  | 418,190 |  | 421,940 |  | 425,630 |  | 430,410 |  | 434,750 |  | 438,605 |  | 442,605 |  | 447,240 |  | 451,770 |
| Street |  | 1,356,800 |  | 1,382,525 |  | 1,409,220 |  | 1,432,955 |  | 1,461,330 |  | 1,485,740 |  | 1,511,020 |  | 1,536,780 |  | 1,563,010 |  | 1,589,920 |
| Building Maintenance |  | 371,900 |  | 353,910 |  | 364,575 |  | 366,675 |  | 369,000 |  | 371,790 |  | 373,750 |  | 376,665 |  | 378,665 |  | 380,785 |
| Information Technology |  | 370,990 |  | 380,990 |  | 383,090 |  | 392,390 |  | 393,490 |  | 384,390 |  | 385,490 |  | 385,690 |  | 386,890 |  | 396,290 |
| Parks \& Recreation |  | 1,642,915 |  | 1,655,250 |  | 1,709,815 |  | 1,687,910 |  | 1,737,230 |  | 1,768,140 |  | 1,813,880 |  | 1,827,980 |  | 1,863,900 |  | 1,890,105 |
| Pool |  | 227,490 |  | 204,595 |  | 212,125 |  | 217,260 |  | 225,000 |  | 228,005 |  | 240,195 |  | 240,880 |  | 251,185 |  | 256,290 |
| Airport |  | 372,580 |  | 375,560 |  | 377.480 |  | 380,530 |  | 384,600 |  | 387,870 |  | 391,200 |  | 394,590 |  | 398,040 |  | 401,670 |
| Emergency Management |  | 80,950 |  | 80,950 |  | 80,950 |  | 80,950 |  | 80,950 |  | 80,950 |  | 80,950 |  | 80,950 |  | 80,950 |  | 80,950 |
| Debt Service - interest |  | 4,000 |  | 4,000 |  | 4.000 |  | 4,000 |  | 4,000 |  | - |  | - |  | - |  | . |  | - |
| Capital Outlay |  | 227,130 |  | 270,500 |  | 353,350 |  | 258,250 |  | . |  | - |  | 50,000 |  | - |  | - |  | - |
| TOTAL OPERATING EXPENDITURES |  | 10,563,575 |  | 10,783,685 |  | 11,071,370 |  | 11,074,865 |  | 11,030,525 |  | 11,167,991 |  | 11,423,511 |  | 11,499,637 |  | 11,680,872 |  | 11,852,853 |
| TOTAL OTHER FINANCING SOURCES (USES): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers in Transfers out |  | $\begin{array}{r} 1,789,800 \\ (2,743,170) \end{array}$ |  | $\begin{gathered} 1,781,700 \\ (2,785,070) \end{gathered}$ |  | $\begin{gathered} 1,822,100 \\ (2,825,470) \end{gathered}$ |  | $\begin{gathered} 1,863,900 \\ (2,867,270) \\ \hline \end{gathered}$ |  | $\begin{array}{r} 1,906,600 \\ (2,909,970) \end{array}$ |  | $\begin{gathered} 1,950,100 \\ (2,953,470) \\ \hline \end{gathered}$ |  | $\begin{array}{r} 1,999,600 \\ (3,002,970) \\ \hline \end{array}$ |  | $\begin{gathered} 1,842,900 \\ (2,846,270) \\ \hline \end{gathered}$ |  | $\begin{array}{r} 1,905,200 \\ (2,908,570) \\ \hline \end{array}$ |  | $\begin{array}{r} 1,819,900 \\ (2,823,270) \\ \hline \end{array}$ |
| TOTAL OTHER FINANCING SOURCES (USES) |  | $(953,370)$ |  | (1,003,370) |  | (1,003,370) |  | $(1,003,370)$ |  | ( $1,003,370$ ) |  | ( $1.003,370$ ) |  | $(1,003,370)$ |  | (1,003,370) |  | (1,003,370) |  | (1,003,370) |
| NET CHANGE IN FUND BALANCE |  | 700 |  | (59,975) |  | $(202,610)$ |  | (57,215) |  | 136,705 |  | 151,019 |  | 50,579 |  | 131,533 |  | 111,268 |  | 102,257 |
| ESTIMATED ENDING FUND BALANCE, September 30 |  | 5,496,790 |  | 5,436,815 |  | 5,234,205 |  | 5,176,990 |  | 5,313,695 |  | 5,464,714 |  | 5,515,293 |  | 5,646,826 |  | 5,758,094 |  | 5,860,351 |
| Dedicated Reserves: <br> 15\% Fund Balance, reserved for operations |  | $(1,549,900)$ |  | (1,576,400) |  | (1,607,100) |  | (1,621,900) |  | (1,654,000) |  | (1,675,200) |  | $(1,706,000)$ |  | (1,724,900) |  | $(1,752,100)$ |  | $(1,777,900)$ |
| PROJECTED UNRESERVED FUND BALANCES, September 30 | \$ | 3,946,890 | \$ | 3,860,415 | \$ | 3,627,105 | \$ | 3,555,090 | \$ | 3,659,695 | \$ | 3,789,514 | \$ | 3,809,293 | \$ | 3,921,926 | \$ | 4,005,994 | \$ | 4,082,451 |



Li,00,000 Library Fund 10-Year Projections

| CITY OF WASHINGTON, MISSOURI Ten Year Budget by Fund September 30, 2021 through 2030 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Volunteer Fire |  | Projected 2021 |  | Projected 2022 |  | $\begin{aligned} & \hline \text { Projected } \\ & 2023 \end{aligned}$ |  | Projected <br> 2024 |  | $\begin{aligned} & \hline \text { Projected } \\ & 2025 \\ & \hline \end{aligned}$ |  | Projected <br> 2026 |  | Projected 2027 |  | Projected 2028 |  | $\begin{aligned} & \hline \text { Projected } \\ & 2029 \end{aligned}$ |  | Projected <br> 2030 |
| ESTIMATED BEGINNING FUND BALANCE, October 1 | s | 1,590,900 | s | 1,592,760 |  | 1,735,145 |  | 1,804.805 | \$ | 1,941,905 | s | 2,068,770 | s | 2,195,280 | \$ | 2,319,050 | \$ | 2,440,050 | \$ | 2,557,510 |
| Revenues: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Charges for services Rent <br> Investment income |  | $\begin{array}{r} 229,000 \\ 8,610 \\ 26,000 \end{array}$ |  | $\begin{array}{r} 229,000 \\ 88.500 \\ 26,000 \end{array}$ |  | $\begin{array}{r} 229,000 \\ 86,700 \\ 26,000 \end{array}$ |  | $\begin{array}{r} 229,000 \\ 8,700 \\ 26,000 \end{array}$ |  | $\begin{array}{r} 229,000 \\ 88,700 \\ 26,000 \end{array}$ |  | $\begin{array}{r} 229,000 \\ 8,700 \\ 26,000 \end{array}$ |  | $\begin{array}{r} 229.000 \\ 88,700 \\ 26,000 \end{array}$ |  | $\begin{array}{r} 229,000 \\ 88,700 \\ 26,000 \end{array}$ |  | $\begin{array}{r} 229,000 \\ 8800 \\ 26,000 \end{array}$ |  | $\begin{array}{r} 229,000 \\ 88,700 \\ 26,000 \end{array}$ |
| total operating revenues |  | 263,610 |  | 263,500 |  | 263,700 |  | 263,700 |  | 263,700 |  | 263,700 |  | 263,700 |  | 263,700 |  | 263,700 |  | 263,700 |
| OPERATING EXPENDITURES: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Personal services Operation \& maintenance Capital Outlay |  | $\begin{array}{r} 225,900 \\ 683,220 \\ 46,000 \end{array}$ |  | $\begin{aligned} & 227,920 \\ & 586,565 \end{aligned}$ |  | $\begin{array}{r} 230,130 \\ 587,280 \\ 70,000 \end{array}$ |  | $\begin{array}{r} 231,980 \\ 587,990 \end{array}$ |  | $\begin{array}{r} 234,250 \\ 595,955 \\ \hline \end{array}$ |  | $\begin{aligned} & 236,140 \\ & 594,420 \end{aligned}$ |  | $\begin{aligned} & 238,060 \\ & 595,240 \end{aligned}$ |  | $\begin{aligned} & 240,010 \end{aligned}$ $596,060$ |  | $\begin{aligned} & 241,980 \\ & 597,630 \end{aligned}$ |  | $\begin{array}{r} 244,080 \\ 599,205 \\ 51,000 \end{array}$ |
| TOTAL OPERATING EXPENDITURES |  | 955,120 |  | 814.485 |  | 887.410 |  | 819,970 |  | 830,205 |  | 830,560 |  | 833,300 |  | 836,070 |  | 839.610 |  | 894,285 |
| TOTAL OTHER FINANCING SOURCES (USES): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Transters in |  | 693,370 |  | 693,370 |  | 693,370 |  | 693,370 |  | 693,370 |  | 693,370 |  | 693,370 |  | 693,370 |  | 693,370 |  | 693,370 |
| TOTAL OTHER FINANCING SOURCES (USES) |  | 693,370 |  | 693,370 |  | 693,370 |  | 693,370 |  | 693,370 |  | 693,370 |  | 693,370 |  | 693,370 |  | 693,370 |  | 693,370 |
| NET CHANGE IN FUND BALANCE |  | 1.860 |  | 142,385 |  | 69,660 |  | 137.100 |  | 126,865 |  | 126,510 |  | 123,770 |  | 121,000 |  | 117,460 |  | 62.785 |
| ESTIMATED ENDING FUND BALANCE, September 30 |  | 1.592,760 |  | 1,735,145 |  | 1,804,805 |  | 1,941,905 |  | 2,068,770 |  | 2,195,280 |  | 2,319,050 |  | 2.440,050 |  | 2,557,510 |  | 2,620,295 |
| Dedicated Reserves: <br> 15\% Fund Balance, reserved for operations <br> PROJECTED UNRESERVED FUND BALANCES, September 30 |  | $(136,400)$ |  | $(122,170)$ |  | (122,610) |  | $(123,000)$ |  | (124,530) |  | $(124.580)$ |  | $(125,000)$ |  | (125.410) |  | (125,940) |  | $(126,490)$ |
|  | S | 1.456,360 | s | 1.612,975 | s | 1,682,195 | S | 1.818,905 | S | 1,944,240 | 5 | 2,070,700 | 5 | 2,194,050 | S | 2.314.640 | S | 2,431,570 | 5 | 2.493,805 |



> CITY OF WASHINGTON, MISSOURI
> Ten Year Budget by Fund
> September 30,2021 through 2030

| Storm Water |  | Projected $2021$ |  | Projected $2022$ |  | Projected <br> 2023 |  | Projected <br> 2024 |  | Projected 2025 |  | Projected $2026$ |  | Projected $2027$ |  | Projected 2028 |  | $\begin{aligned} & \text { Projected } \\ & 2029 \\ & \hline \end{aligned}$ |  | Projected 2030 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ESTIMATED BEGINNING FUND BALANCE, October 1 | \$ | 4,563,410 | \$ | 4,575,330 | \$ | 4,510,470 | \$ | 4,625,090 | \$ | 4,755,440 | \$ | 4,899,940 | \$ | 5,059,870 | \$ | 5,235,080 | \$ | 5,425,390 | \$ | 5,630,660 |
| Revenues: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes Investment income |  | $\begin{array}{r} 760,000 \\ 22,000 \end{array}$ |  | $\begin{array}{r} 780,000 \\ 20,000 \end{array}$ |  | $\begin{array}{r} 800,000 \\ 20,000 \end{array}$ |  | $\begin{array}{r} 820,000 \\ 20,000 \end{array}$ |  | $\begin{array}{r} 840,000 \\ 20,000 \end{array}$ |  | $\begin{array}{r} 860,000 \\ 20,000 \end{array}$ |  | $\begin{array}{r} 880,000 \\ 20,000 \end{array}$ |  | $\begin{array}{r} 900,000 \\ 20,000 \end{array}$ |  | $\begin{array}{r} 920,000 \\ 20,000 \end{array}$ |  | $\begin{array}{r} 940,000 \\ 20,000 \end{array}$ |
| TOTAL OPERATING REVENUES |  | 782,000 |  | 800,000 |  | 820,000 |  | 840,000 |  | 860,000 |  | 880,000 |  | 900,000 |  | 920,000 |  | 940,000 |  | 960,000 |
| OPERATING EXPENDITURES: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Personal services |  | 215,080 |  | 219,860 |  | 225,380 |  | 229,650 |  | 235,500 |  | 240,070 |  | 244,790 |  | 249,690 |  | 254,730 |  | 259,970 |
| Capital Outlay |  | 175,000 |  | 265,000 |  | 100,000 |  | 100,000 |  | 100,000 |  | 100,000 |  | 100,000 |  | 100,000 |  | 100,000 |  | 100,000 |
| TOTAL OPERATING EXPENDITURES |  | 390,080 |  | 484,860 |  | 325,380 |  | 329,650 |  | 335,500 |  | 340,070 |  | 344,790 |  | 349.690 |  | 354,730 |  | 359,970 |
| TOTAL OTHER FINANCING SOURCES (USES): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| TOTAL OTHER FINANCING SOURCES (USES) |  | $(380,000)$ |  | $(380,000)$ |  | $(380,000)$ |  | $(380,000)$ |  | $(380,000)$ |  | $(380,000)$ |  | $(380,000)$ |  | $(380,000)$ |  | $(380,000)$ |  | $(380,000)$ |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| NET CHANGE IN FUND BALANCE |  | 11,920 |  | $(64,860)$ |  | 114,620 |  | 130,350 |  | 144,500 |  | 159,930 |  | 175,210 |  | 190,310 |  | 205,270 |  | 220,030 |
| PROJECTED RESERVED FUND BALANCES, September 30 | \$ | 4,575,330 | \$ | 4,510,470 | \$ | 4,625,090 | S | 4,755,440 | \$ | 4,899,940 | \$ | 5,059,870 | \$ | 5,235,080 | S | 5,425,390 | \$ | 5,630,660 | \$ | 5,850,690 |



CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
September 30, 2021 through 2030

| Vehicle \& Equipment Replacement | $\begin{aligned} & \text { Projected } \\ & 2021 \end{aligned}$ |  | $\begin{gathered} \text { Projected } \\ 2022 \\ \hline \end{gathered}$ |  | $\begin{aligned} & \text { Projected } \\ & 2023 \end{aligned}$ |  | $\begin{gathered} \text { Projected } \\ 2024 \\ \hline \end{gathered}$ |  | $\begin{gathered} \text { Projected } \\ 2025 \\ \hline \end{gathered}$ |  | $\begin{gathered} \hline \text { Projected } \\ 2026 \\ \hline \end{gathered}$ |  | $\begin{gathered} \hline \text { Projected } \\ 2027 \\ \hline \end{gathered}$ |  | $\begin{gathered} \hline \text { Projected } \\ 2028 \end{gathered}$ |  | $\begin{gathered} \hline \text { Projected } \\ 2029 \\ \hline \end{gathered}$ |  | $\begin{gathered} \hline \text { Projected } \\ 2030 \\ \hline \end{gathered}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ESTIMATED BEGINNING FUND BALANCE, October 1 | \$ | 954,180 | \$ | 285,015 | \$ | 222,070 | \$ | 30,370 | \$ | 5,935 | \$ | 56,760 | \$ | 165,175 | \$ | 314,355 | \$ | 431,720 | \$ | 711.540 |
| 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 |  | 1,295,165 |  | 687,945 |  | 816,700 |  | 649,435 |  | 574,175 |  | 516,585 |  | 475,820 |  | 507,635 |  | 345,180 |  | 320,290 |
| TOTAL OPERATING EXPENDITURES |  | 1,295,165 |  | 687,945 |  | 816,700 |  | 649,435 |  | 574,175 |  | 516,585 |  | 475,820 |  | 507,635 |  | 345,180 |  | 320,290 |
| 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 |  | 600,000 |  | 600,000 |  | 600,000 |  | 600,000 |  | 600,000 |  | 600,000 |  | 600,000 |  | 600,000 |  | 600,000 |  | 600,000 |
| TOTAL OTHER FINANCING SOURCES (USES) |  | 610,000 |  | 610,000 |  | 610,000 |  | 610,000 |  | 610,000 |  | 610,000 |  | 610,000 |  | 610,000 |  | 610,000 |  | 610,000 |
| NET CHANGE IN FUND BALANCE |  | (669,165) |  | $(62,945)$ |  | (191,700) |  | (24,435) |  | 50,825 |  | 108,415 |  | 149,180 |  | 117,365 |  | 279,820 |  | 304,710 |
| PROJECTED RESERVED FUND BALANCES, September 30 | \$ | 285,015 | \$ | 222,070 | \$ | 30,370 | \$ | 5,935 | \$ | 56.760 | S | 165,175 | \$ | 314,355 | \$ | 431,720 | \$ | 711.540 | S | 1,016.250 |

Vehicle \& Equipment Replacement Fund

## 10 -Year Projections




> CITY OF WASHINGTON, MISSOURI
> Ten Year Budget by Fund
> September 30,2021 through 2030

| Capital Improvement Sales Tax |  | Projected 2021 |  | Projected 2022 |  | Projected 2023 |  | Projected <br> 2024 |  | Projected 2025 |  | Projected 2026 |  | Projected 2027 |  | Projected 2028 |  | Projected 2029 | $\begin{gathered} \text { Projected } \\ 2030 \\ \hline \end{gathered}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ESTIMATED BEGINNING FUND BALANCE, October 1 | \$ | 3,256,790 | \$ | 420,245 | \$ | 204,785 | \$ | 915,185 | \$ | 2,506,585 | \$ | 3,964,885 | \$ | 3,340,460 | \$ | 1,615,460 | \$ | 1,615,460 | \$ 415,460 |  |
| REVENUES: |  |  |  | ) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes |  | 2,230,840 |  | 2,255,300 |  | 2,300,400 |  | 2,346,400 |  | 2,393,300 |  | 1,220,575 |  | - |  | - |  | - |  | - |
| Investment income |  | 15,000 |  | 15,000 |  | 15,000 |  | 15,000 |  | 10,000 |  | 5,000 |  | - |  | - |  | - |  | - |
| TOTAL OPERATING REVENUES |  | 5,492,455 |  | 2,270,300 |  | 2,315,400 |  | 2,361,400 |  | 2,403,300 |  | 1,225,575 |  | - |  | - |  | . |  | - |
| OPERATING EXPENDITURES: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Outlay |  | 8,329,000 |  | 2,485,760 |  | 1,605,000 |  | 770,000 |  | 945,000 |  | 1,850,000 |  | 1,725,000 |  | - |  | 1,200,000 |  | - |
| TOTAL OPERATING EXPENDITURES |  | 8,329,000 |  | 2,485,760 |  | 1,605,000 |  | 770,000 |  | 945,000 |  | 1,850,000 |  | 1,725,000 |  | - |  | 1,200,000 |  | . |
| TOTAL OTHER FINANCING SOURCES (USES): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers out |  | - |  | - |  | - |  | $\checkmark$ |  | - |  | - |  | - |  | - |  | - |  | - |
| NET CHANGE IN FUND BALANCE |  | ( $2,836,545$ ) |  | (215,460) |  | 710,400 |  | 1,591,400 |  | 1,458,300 |  | (624,425) |  | (1,725,000) |  | - |  | (1,200,000) |  | - |
| PROJECTED RESERVED FUND BALANCES, September 30 | 5 | 420,245 | S | 204,785 | \$ | 915,185 | S | 2,506,585 | 5 | 3,964,885 | \$ | 3,340,460 | $\$$ | 1,615,460 | \$ | 1.615,460 | \$ | 415,460 | \$ | 415,460 |



CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
September 30, 2021 through 2030



2, Water Fund


CITY OF WASHINGTON, MISSOURI
Ten Year Budget by Fund
September 30, 2021 through 2030

| Solid Waste |  | $\begin{gathered} \hline \text { Projected } \\ 2021 \end{gathered}$ |  | Projected <br> 2022 |  | $\begin{aligned} & \text { Projected } \\ & 2023 \\ & \hline \end{aligned}$ |  | Projected $2024$ |  | $\begin{gathered} \hline \text { Projected } \\ 2025 \end{gathered}$ |  | $\begin{gathered} \hline \text { Projected } \\ 2026 \end{gathered}$ |  | $\begin{gathered} \hline \text { Projected } \\ 2027 \\ \hline \end{gathered}$ |  | Projected <br> 2028 |  | Projected $2029$ |  | Projected $2030$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ESTIMATED BEGINNING NET POSITION, October 1 | \$ | 2,672,060 | \$ | 2,716,700 | \$ | 2,743,070 | \$ | 2,715,830 | \$ | 2,625,130 | \$ | 2,473,620 | \$ | 2,256,330 | \$ | 1,973,210 | \$ | 1,622,020 | \$ | 1,207,490 |
| OPERATING REVENUES: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Charges for services |  | 3,015,500 |  | 3,015,500 |  | 3,015,500 |  | 3,015,500 |  | 3,015,500 |  | 3,015,500 |  | 3,015,500 |  | 3,015,500 |  | 3,015,500 |  | 3,015,500 |
| TOTAL OPERATING REVENUES |  | 3,015,500 |  | 3,015,500 |  | 3,015,500 |  | 3,015,500 |  | 3,015,500 |  | 3,015,500 |  | 3,015,500 |  | 3,015,500 |  | 3,015,500 |  | 3,015,500 |
| OPERATING EXPENSES: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Personal services Operation \& maintenance |  | $\begin{array}{r} 550,590 \\ 2,123,070 \end{array}$ |  | $\begin{array}{r} 568,060 \\ 2,174,730 \end{array}$ |  | $\begin{array}{r} 581,640 \\ 2,224,700 \end{array}$ |  | $\begin{array}{r} 591,720 \\ 2,278,040 \end{array}$ |  | $\begin{array}{r} 606,000 \\ 2,329,510 \end{array}$ |  | $\begin{array}{r} 616,730 \\ 2,384,520 \end{array}$ |  | $\begin{array}{r} 627,800 \\ 2,444,220 \end{array}$ |  | $\begin{array}{r} 639,210 \\ 2,500,840 \end{array}$ |  | $\begin{array}{r} 651,000 \\ 2,562,330 \end{array}$ |  | $\begin{array}{r} 663,170 \\ 2,628,750 \end{array}$ |
| Small tools/equipment/fixtures |  | 9,300 |  | 6,340 |  | 6,400 |  | 6,440 |  | 6,500 |  | 6,540 |  | 6,600 |  | 6,640 |  | 6,700 |  | 6,740 |
| Depreclation expense |  | 330,000 |  | 290,000 |  | 280,000 |  | 280,000 |  | 275,000 |  | 275,000 |  | 270,000 |  | 270,000 |  | 260,000 |  | 260,000 |
| TOTAL OPERATING EXPENSES |  | 3,012,960 |  | 3,039,130 |  | 3,092,740 |  | 3,156,200 |  | 3,217,010 |  | 3,282,790 |  | 3,348,620 |  | 3,416,690 |  | 3,480,030 |  | 3,558,660 |
| NONOPERATING REVENUES (EXPENSES) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Investment income |  | 50,000 |  | 50,000 |  | 50,000 |  | 50,000 |  | 50,000 |  | 50,000 |  | 50,000 |  | 50,000 |  | 50,000 |  | 50,000 |
| Rents |  | 2,100 |  | - |  | - |  | - |  | - |  | . |  | . |  | . |  | - |  | . |
| Capital outlay |  | $(678,000)$ |  | - |  | $\checkmark$ |  | - |  | ( $1,060,000)$ |  | - |  | . |  | - |  | . |  | . |
| TOTAL NONOPERATING REVENUES (EXPENSES) |  | $(625,900)$ |  | 50,000 |  | 50,000 |  | 50,000 |  | ( $1,010,000$ ) |  | 50,000 |  | 50,000 |  | 50,000 |  | 50,000 |  | 50,000 |
| CHANGE IN NET POSITION |  | (633,360) |  | 26,370 |  | $(27,240)$ |  | $(90,700)$ |  | ( $1,211,510$ ) |  | (217,290) |  | $(283,120)$ |  | (351, 190) |  | (414,530) |  | (493, 160) |
| ESTIMATED ENDING NET POSITION, September 30 |  | 2,038,700 |  | 2,743,070 |  | 2,715,830 |  | 2,625,130 |  | 1,413,620 |  | 2,256,330 |  | 1,973,210 |  | 1,622,020 |  | 1,207,490 |  | 714,330 |
| Adjustments for capital outlay and debt service |  | 678,000 |  | - |  | - |  | - |  | 1,060,000 |  | - |  | - |  | - |  | - |  | - |
| Less: Invested in capital assets, net of related debt |  | 3,057,970 |  | 3,347,970 |  | 3,627,970 |  | 3,907,970 |  | 4,182,970 |  | 4,457,970 |  | 4,727,970 |  | 4,997,970 |  | 5,257,970 |  | 5,517,970 |
| Less Funding Requirements: |  |  | + |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 25\% Fund Balance, committed for operations |  | (670,700) |  | (687,300) |  | $(703,200)$ |  | (719,100) |  | (735,500) |  | (751,900) |  | $(769,700)$ |  | $(786,700)$ |  | $(805,000)$ |  | (824,700) |
| PROJECTED UNRESERVED NET POSITION, September 30 | 5 | 5,103,970 |  | 5,403,740 |  | 5,640,600 | 5 | 5,814,000 | \$ | 5,921,090 | 5 | 5,962,400 | \$ | 5,931,480 | \$ | 5,833,290 | \$ | 5,660,460 | \$ | 5,407,600 |



| CITY OF WASHINGTON, MISSOURI <br> Ten Year Budget by Fund September 30, 2021 through 2030 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Debt Service |  | Projected 2021 |  | $\begin{aligned} & \text { Projected } \\ & 2022 \\ & \hline \end{aligned}$ |  | $\begin{aligned} & \hline \text { Projected } \\ & 2023 \end{aligned}$ |  | Projected 2024 |  | $\begin{aligned} & \hline \text { Projected } \\ & 2025 \end{aligned}$ |  | Projected 2026 |  | Projected 2027 |  | Projected <br> 2028 |  | Projected 2029 |  | $\begin{gathered} \hline \text { Projected } \\ 2030 \end{gathered}$ |
| ESTIMATED BEGINNING FUND BALANCE, October 1 revenues: |  | 3,239,220 | s | 1,477,720 | S | 1,423,920 | \$ | 1,370,220 | s | 1,316,420 | \$ | 1,262,620 | \$ | 1,208,920 | s | 1,155,220 | s | 1,101,320 | s | 1,047,520 |
| Taxes Investment income |  | $\begin{array}{r} 420,800 \\ 7,700 \\ \hline \end{array}$ |  | $\begin{array}{r} 427,300 \\ 6,700 \\ \hline \end{array}$ |  | $\begin{array}{r} 427,300 \\ 6,700 \end{array}$ |  | $\begin{array}{r} 427,300 \\ 6,700 \end{array}$ |  | $\begin{array}{r} 427,300 \\ 6,700 \\ \hline \end{array}$ |  | $\begin{array}{r} 427,300 \\ 6,700 \\ \hline \end{array}$ |  | $\begin{array}{r} 427,300 \\ 6,700 \\ \hline \end{array}$ |  | $\begin{array}{r} 427,300 \\ 6,700 \\ \hline \end{array}$ |  | $\begin{array}{r} 427,300 \\ 6,700 \\ \hline \end{array}$ |  | $\begin{array}{r} 427,300 \\ 6,700 \\ \hline \end{array}$ |
| total operating revenues |  | 428,500 |  | 434,000 |  | 434,000 |  | 434,000 |  | 434,000 |  | 434.000 |  | 434,000 |  | 434,000 |  | 434,000 |  | 434,000 |
| OPERATING EXPENDITURES: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Outlay |  | 356,500 |  | - - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |
| Operation \& maintenance |  | 20,300 |  | 18,800 |  | 18,800 |  | 18,800 |  | 18,800 |  | 18.800 |  | 18,800 |  | 18,800 |  | 18,800 |  | 18,800 |
| Debt service - principal |  | 2,571,700 |  | 1,389,700 |  | 1,517,000 |  | 1,652,800 |  | 1,797,000 |  | 1,949,700 |  | 2,119,400 |  | 1,987,900 |  | 2,178,800 |  | 2,157,600 |
| Debt service - interest |  | 1,016,700 |  | 915,600 |  | 847,300 |  | 772,500 |  | 690,700 |  | 601,400 |  | 504,000 |  | 406,900 |  | 306,900 |  | 203,600 |
| TOTAL OPERATING EXPENDITURES |  | 3,965,200 |  | 2,324,100 |  | 2,383,100 |  | 2,444,100 |  | 2,506,500 |  | 2,569,900 |  | 2.642,200 |  | 2,413,600 |  | 2,504,500 |  | 2,380,000 |
| TOTAL OTHER FINANCING SOURCES (USES): |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Transfers in |  | 1,775,200 |  | 1.836,300 |  | 1,895,400 |  | 1,956,300 |  | 2,018,700 |  | 2,082,200 |  | 2,154,500 |  | 1,925.700 |  | 2,016,700 |  | 1,892,100 |
| TOTAL OTHER FINANCING SOURCES (USES) |  | 1,775,200 |  | 1,836,300 |  | 1,895,400 |  | 1,956,300 |  | 2,018,700 |  | 2.082,200 |  | 2,154,500 |  | 1,925,700 |  | 2,016,700 |  | 1,892,100 |
| NET CHANGE IN FUND BALANCE |  | (1,761,500) |  | (53,800) |  | (53,700) |  | (53,800) |  | (53,800) |  | (53,700) |  | (53,700) |  | (53,900) |  | (53,800) |  | (53,900) |
| PROJECTED RESERVED FUND BALANCES, September 30 | s | 1.477,720 | 5 | 1,423,920 | S | 1,370,220 | 5 | 1,316,420 | s | 1,262,620 | s | 1,208,920 | s | 1,1155,220 | $s$ | 1.101,320 | 5 | 1,047,520 | s | 993,620 |



## Apppendix



## CITY OF WASHINGTON, MISSOURI

General Revenues by Source - Budget
Last Ten Fiscal Years


| Period <br> Ending | Taxes | Licenses <br> and <br> Permits |  |  |  |  |  |  |  | Intergovernmen <br> tal | Charges for <br> Services | Fines | All <br> Others | Total |
| :---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| $9 / 30 / 2012$ | $\$ 8,314,630$ | $\$ 146,150$ | $\$ 71,000$ | $\$ 1,551,435$ | $\$ 160,000$ | $\$ 201,100$ | $\$ 10,444,315$ |  |  |  |  |  |  |  |
| $9 / 30 / 2013$ | $8,489,060$ | 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 | $11,723,840$ |  |  |  |  |  |  |  |
| $9 / 30 / 2021$ | $9,074,605$ | 207,250 | 466,450 | $1,445,650$ | 30,000 | 293,690 | $11,517,645$ |  |  |  |  |  |  |  |

## CITY OF WASHINGTON, MISSOURI

## General Expenditures by Department - Budget

Last Ten Fiscal Years


| Period <br> Ending | Administration, <br>  <br> others | Building <br> Maintenance | Police | Street | Engineering | Aquatic <br> Center | Airport | Total |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: |
|  |  |  |  |  |  |  |  |  |
| $9 / 30 / 2012$ | $\$ 2,902,415$ | $\$ 245,370$ | $\$ 2,572,285$ | $\$ 1,406,370$ | $\$ 720,070$ | $\$ 1,357,350$ | $\$ 142,510$ | $\$ 9,346,370$ |
| $9 / 30 / 2013$ | $3,013,125$ | 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 | $10,539,345$ |
| $9 / 30 / 2021$ | $3,078,430$ | 371,900 | $3,096,880$ | $1,356,800$ | 416,580 | $1,870,405$ | 372,580 | $10,563,575$ |

## CITY OF WASHINGTON, MISSOURI

Governmental Revenues by Source - Budget
Last Ten Fiscal Years


| Period <br> Ending | Taxes | Licenses and Permits | Intergovernmental | Charges for Services | Fines | All Others | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 |
| 9/30/2021 | 15,058,865 | 207,250 | 5,746,205 | 1,753,350 | 32,500 | 450,000 | 23,248,170 |

## CITY OF WASHINGTON, MISSOURI

## Governmental Expenditures by Function - Budget

Last Ten Fiscal Years


| Period <br> Ending | Admin, <br>  <br> others | Building <br> Maint. | Police | Street | Engineering |  <br> Center | Airport | Special <br> Funds | Capital <br> Projects | Debt <br> Service |
| :---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: |
| $9 / 30 / 2012$ | $\$ 2,928,015$ | $\$ 245,370$ | $\$ 2,560,285$ | $\$ 1,406,370$ | $\$ 720,070$ | $\$ 1,343,750$ | $\$ 142,510$ | $\$ 1,476,725$ | $\$ 9,449,800$ | $\$ 4,336,812$ |
| Total |  |  |  |  |  |  |  |  |  |  |

ASSESSED VALUATION OF TAXABLE PROPERTY

| FISCAL <br> YEAR | REAL ESTATE <br> PROPERTY | PERSONAL <br> PROPERTY | STATE ASSESSED <br> R.R. \& UTILITIES | TOTAL <br> VALUATION |
| :---: | :---: | :---: | :---: | :---: |
| 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 | $\$ 280,515,616$ | $\$ 58,873,511$ | $\$ 9,281,641$ | $\$ 348,670,768$ |
| 2020 | $\$ 282,657,138$ | $\$ 63,547,328$ | $\$ 9,734,669$ | $\$ 355,939,135$ |



Note: Tax Rate and Assessed Valuation shown for fiscal year in which they were assessed, which will be collected in the current budget year.

## PROPERTY TAX RATE BY YEAR AND FUND* <br> *Per $\$ 100$ of assessed valuation

| Fiscal <br> Year | General <br> Fund | Library <br> Fund | Total <br> Rate |
| :---: | :---: | :---: | :---: |
| 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 | $\$ 0.5939$ | $\$ 0.2000$ | $\$ 0.7939$ |
| 2020 | $\$ 0.5952$ | $\$ 0.2000$ | $\$ 0.7952$ |

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


Note: Tax Rate and Assessed Valuation shown for fiscal year in which they were assessed, which will be collected in the current budget year.

| $\frac{\text { DEPARTMENT }}{\text { CLASSIFICATION/DESCRIPTION }}$ | $\underset{\text { Actual }}{\substack{\text { Ac17-2018 }}}$ | $\begin{gathered} \text { Actual } \\ 2018-2019 \end{gathered}$ | $\begin{aligned} & \text { Budget } \\ & 2019-2020 \end{aligned}$ | $\begin{aligned} & \text { Budget } \\ & 2020-2021 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: |
| 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 | 1 |
| Human Resource |  |  |  |  |
| Human Resource Generalist | 1 | - 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 | 5 | 5 | 4 | 3 |
| Dispatch I | 0 | 1 | 1 | 5 |
| Dispatch Trainee | 2 | 2 | 2 | 1 |
| 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 | 12 | 12 | 9 | 11 |
| Patrol Officer I | 4 | 4 | 9 | 6 |
| Office Supervisor | 1 | 1 | 1 | 1 |
| Secretary | 2 | 2 | 2 | 2 |
| Finance |  |  |  |  |
| Finance Director | 1 | 1 | 1 | 1 |
| Finance Assistant | 1 | 1 | 1 | 1 |
| Payroll Specialist | 0 | 0 | 0 | 1 |
| Accounts Payable Clerk | 1 | 1 | 1 | 1 |
| 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 | $11 / 2$ | $11 / 2$ | $11 / 2$ | 1 |
| Economic Development/Planning |  |  |  |  |
| Economic Development Director | 1/2 | 1/2 | 1/2 | 1/2 |
| City Planner | 1/2 | 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 |
| 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 |
| Foreman | 1 |  | 1 | , |
| Maintenance Worker III (Equipment Operator) | 2 | 2 | 4 | 3 |
| Maintenance Worker II (Truck Driver/Lead Laborer) | , | 1 | 0 | 2 |
| Mechanic | 1 | 1 | 1 | 1 |
| Secretary |  | 1 | 1 | 7 |
| Maintenance Worker I (Laborer/Custodian) | 7 | 8 | 6 | 7 |
| Building Maintenance |  |  |  |  |
| Building Maintenance Supervisor | 1 | 1 | 1 | 1 |
| Maintenance Worker I (Laborer/Custodian) | 2 | 2 | 1 | 0 |
| Information Technology Specialist Information Technology Specialist | 1 | 0 | 0 | 0 |


| Parks \& Recreation |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Director of Parks and Recreation | 1 | 1 | 1 | 1 |
| Operations Manager | 1 | 1 | 1 | 1 |
| Recreation Coordinator | 1 | 1 | 1 | 1 |
| Maintenance Worker III (Equipment Operator) | 1 | 1 | 1 | 2 |
| Maintenance Worker II (Truck Driver/Lead Laborer) | 1 | 1 | 1 | 2 |
| Maintenance I (Laborer/Custodian) | 7 | 7 | 7 | 5 |
| 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 | 2 | 1 |
| Clerk | 8 | 8 | 7 | 8 |
| Fire |  |  |  |  |
| Fire Chief | 1/4 | 1/4 | 1/4 | 1/4 |
| Secretary | 1 | 1 | 1 | 1 |
| Maintenance Worker I (Laborer/Custodian) | 1/2 | 1/2 | 1/2 | 1/2 |
| Emergency Preparedness |  |  |  |  |
| Emergency Preparedness Director | 1 | 1 | 1 | 1 |
| Airport |  |  |  |  |
| Airport Manager | 0 | 0 | 1 | 1 |
| Ground Maintenance | 0 | 0 | 1 | 1 |
| Water |  |  |  |  |
| Water/Wastewater Superintendent | 1/2 | 1/2 | 1/2 | 1/2 |
| Foreman | 1 | 1 | 1 | 1 |
| Maintenance Worker III (Equipment Operator) | 1 | 1 | 1 | 1 |
| Maintenance Worker II (Truck Driver/Lead Laborer) | 2 | 2 | 2 | 3 |
| Secretary | 1/2 | 1/2 | 1/2 | 1/2 |
| Maintenance Worker I (Laborer/Custodian) | 1 | 1 | 2 | 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 | 2 | 2 |
| Wastewater Treatment Plant Operator | 1 | 1 | 1 | 1 |
| Wastewater Collection Foreman | 0 | 0 | 0 | 1 |
| Mechanic | 1 | 1 | 1 | 1 |
| Maintenance Worker I | 2 | 2 | 3 | 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 | 0 | 0 |
| Maintenance III (Equipment Operator) | 2 | 2 | 2 | 3 |
| Maintenance Worker II (Truck Driver/Lead Laborer) | 3 | 3 | 6 | 3 |
| Maintenance I (Laborer/Custodian) | 5 | 5 | 5 | 1 |
| Total All Units | 154.00 | 155.00 | 161.50 | 160.00 |

Major Changes: In 2020, added Airport employees to city payroll (previously outsourced).
Also added three positions to soilid waste department 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.


## City of Washington Pay and Classification Plan

| Grade |  | Annual <br> Minimum | Annual Maximum |
| :---: | :---: | :---: | :---: |
| 8 | Library Shelver - PT | \$19,760.00 | \$27,975.67 |
| 9 | Library Clerk - PT <br> Fire Department Custodian - PT <br> Airport Grounds Maintenance - PT | \$27,018.53 | \$35,234.20 |
| 10 | Police Records Clerk <br> Clerk <br> Cashier <br> Maintenance Worker I (Custodian, Laborer, Scale Operator) <br> Refuse Collector | \$29,707.68 | \$38,770.33 |
| 11 | Accounting Specialist I (Special Accounts) <br> Cataloging/Technical Service Librarian <br> Circulation Supervisor <br> Dispatcher Trainee <br> Maintenance Worker II(Lead Laborer, Truck Driver) <br> Secretary <br> Youth Services Librarian | \$32,693.27 | \$42,645.24 |
| 12 | Accounting Specialist II (Utility Billing) <br> Accounts Payable Clerk <br> Assistant Library Director <br> Building Maintenance Supervisor <br> Dispatcher I <br> Executive Secretary/Deputy City Clerk <br> Maintenance Worker III (Equipment Operator) <br> Mechanic <br> Accounts Receivable Clerk <br> Recreation Coordinator <br> Secretary/Recycling Coordinator | \$35,954.13 | \$46,901.30 |
| 13 | Dispatcher II <br> Horticulturist/Arborist <br> Office Supervisor <br> Payroll Specialist <br> WasteWater Treatment Plant Technician <br> WasteWater Treatment Plant Operator | \$39,553.78 | \$51,602.01 |
| 14 | Building Inspector <br> Infrastructure Designer <br> Finance Assistant <br> Foreman (Parks, Street, Water, WasteWater) <br> Infrastructure Inspector <br> Lead Dispatcher <br> Operation Manager | \$43,492.22 | \$56,768.57 |
| 15 | WasteWater Treatment Plant Chief Operator Emergency Management Director | \$47,854.14 | \$62,443.31 |
| 16 | Building Official <br> Planner <br> Human Resources Generalist | \$52,639.56 | \$68,668.58 |
| 17 | Assistant Engineer <br> City Clerk <br> Communications Director <br> Library Director | \$57,890.81 | \$75,550.26 |
| 18 | Economic Development Director/Planner <br> Parks Director <br> Street Superintendent <br> Water/Wastewater Superintendent | \$63,692.60 | \$83,109.52 |
| 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 |
| 14 P | Patrol Officer II Police Detective | \$52,145.22 | \$65,421.57 |
| 15P | Police Sergeant | \$56,507.14 | \$71,096.31 |
| 17 P | 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, Missouri Street Map

## State Map



## GLOSSARY

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

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

Ad Valorem Tax --- A tax based on value.
Agency Fund --- Agency funds are used to report resources held by the reporting government in a purely custodial capacity.

Amended Budget --- Refers to the budget approved by the City Council, as most recently amended.
Arbitrage --- The reinvestment of the proceeds of tax-exempt securities in materially higheryielding 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 Improvement Sales Tax Fund (CIST) --- Used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations. This fund was established after the passage of a one-half cent sales tax by 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 fulltime 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.

Performance 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.

Transportation Sales Tax Fund (TST) --- Used to account for financial resources segregated for the acquisition or construction of streets, sidewalks, airport, etc. This fund was established after the passage of a one-half cent sales tax by voters.

## GLOSSARY

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

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

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

Vehicle \& Equipment Replacement Fund (VERF) --- A fund established to provide funds for future replacement of governmental vehicles and equipment. This fund is funded by a transfer of funds from the general fund and is usually equal to prior year depreciation or less if the budget demands it.


[^0]:    * Prior water rate increases were effective 10/1/2000 and 4/1/2009-10/1/2011
    ** CPI water-rate increase will be effective every October 1.

[^1]:    Other Financing Sources

