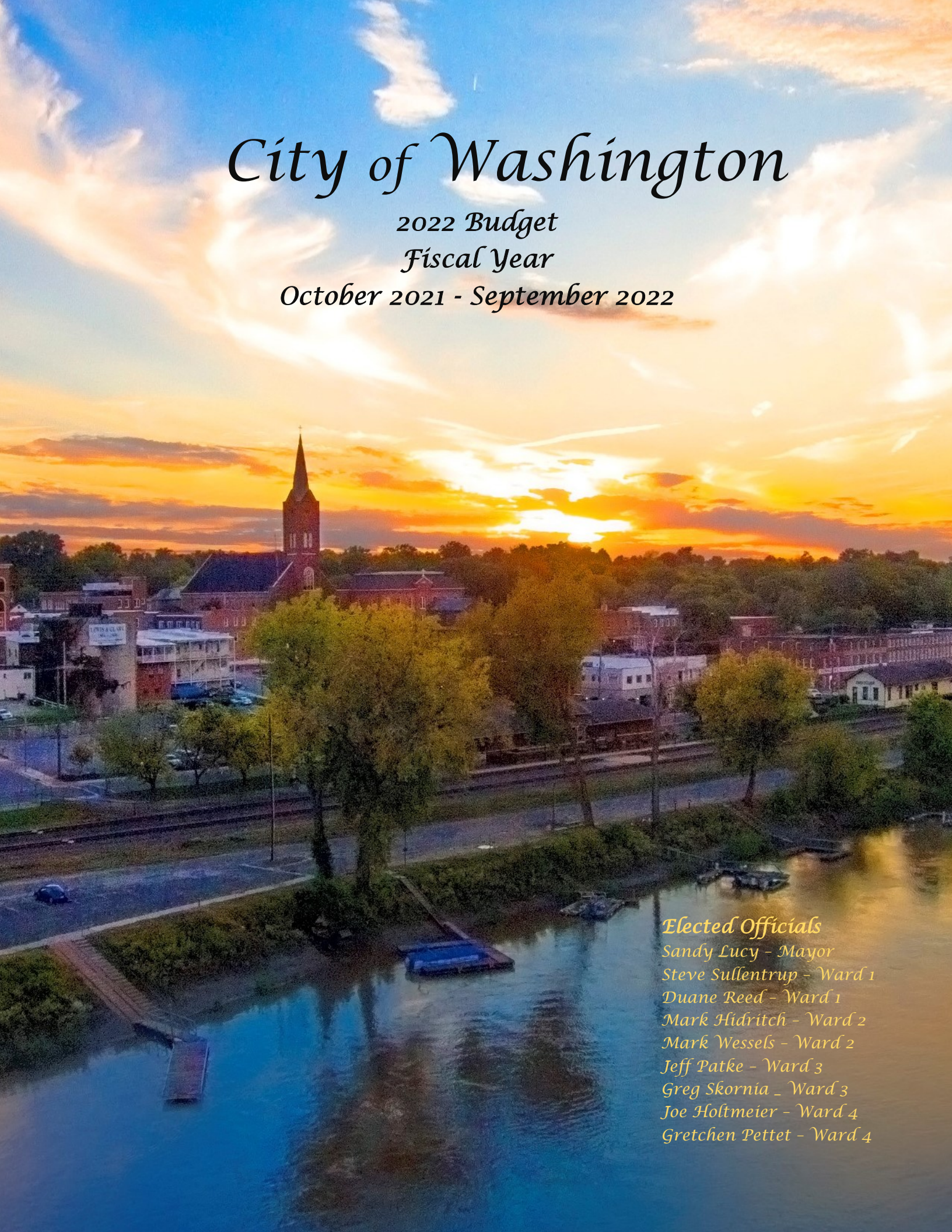
City of Washington

2022 Budget
Fiscal Year
October 2021 - September 2022



Elected Officials

Sandy Lucy - Mayor
Steve Sullentrup - Ward 1
Duane Reed - Ward 1
Mark Hidritch - Ward 2
Mark Wessels - Ward 2
Jeff Patke - Ward 3
Greg Skornia _ Ward 3
Joe Holtmeier - Ward 4
Gretchen Pettet - Ward 4

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

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

BUDGET MESSAGE

September 20, 2021

Honorable Mayor and City Council
City of Washington, Missouri

It is our pleasure to present the City of Washington's 2021-2022 fiscal year budget. It includes all items as approved by the City Council at the September 20, 2021 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 bu therefore, a 12% increase was budgeted. dget to address its responsibilities, goals and those goals set by the Council. This list is summarized into the following categories:

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

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

Opportunities for Citizen Input

From July through September, the Team holds budget workshops in conjunction with the Administrative and Operations Committees' meetings, at which time interested citizens had the opportunity to express their ideas and concerns. The budget workshops are open meetings that are recorded and put on the City's website and YouTube 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 2020-2021

Projects completed are as follows:

- New aquatic center was completed.
- Street Reconstruction Program – Various city streets.
- Purchased new recording system, storm sirens and updated portable radios.
- Updated Main Park Playground and West End Lift Station.
- Began slip lining storm sewer lines.
- Water and sewer line system improvements.

Fiscal Year 2021-2022 Outlook

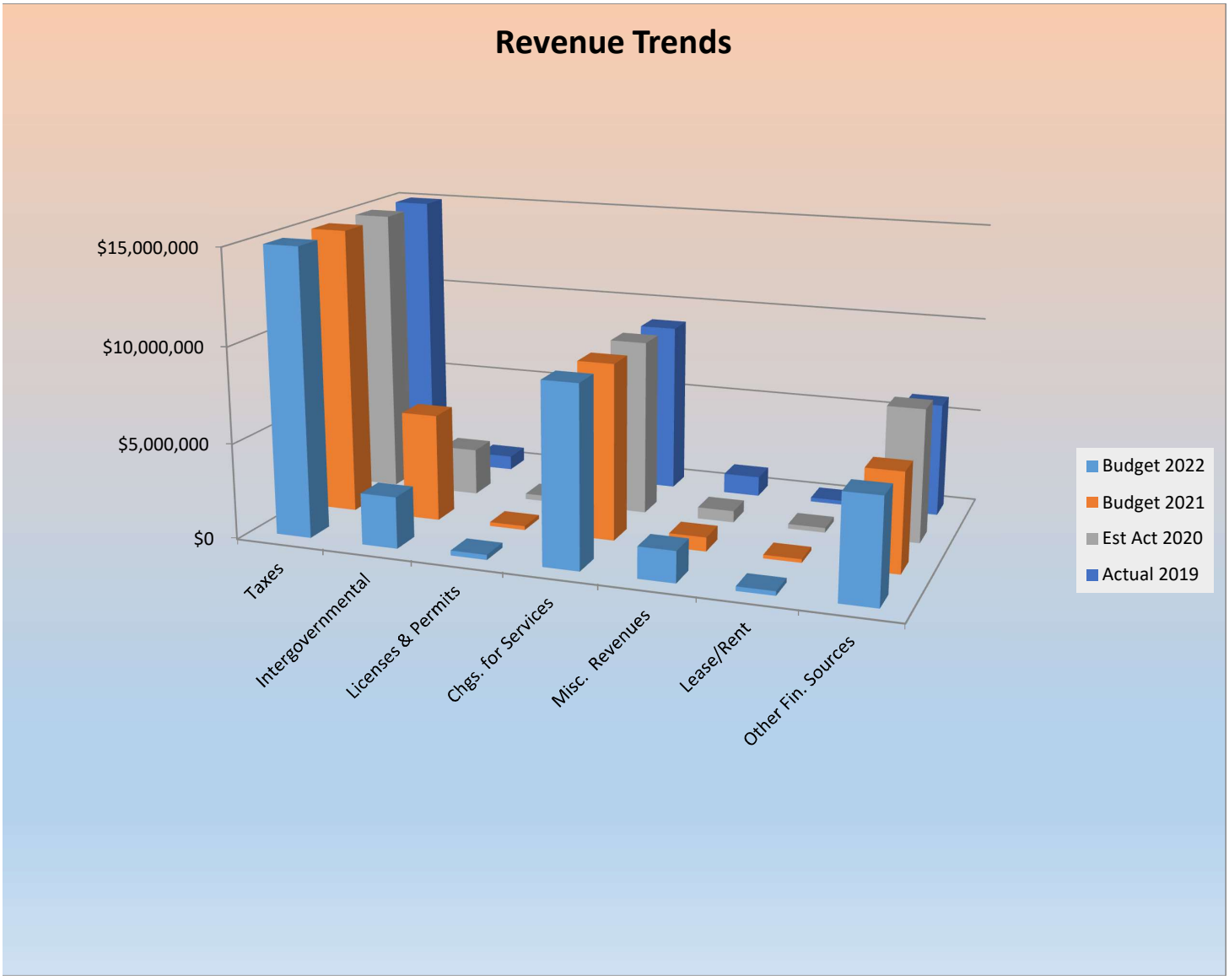
Due to the COVID-19 Pandemic, the City was conservative in spending in 2020 and 2021. The City faired reasonably well during this time and it did experience an increase in revenues including sales tax. Sales tax revenue was 7% higher in 2021 than in 2020. Accordingly, sales tax was budgeted with an increase of 12 % in 2022 from 2021. This increase is higher than usual because the year before the City had only budgeted an increase of 1% due to the pandemic, but with the diverse base of sales tax that the City has, it fortunately did not experience any major declines in actual sales tax revenues.

The City experienced an increase in assessed valuation in both 2021 and 2020 of $35 and $7 million resulting in an increase in property tax revenue of approximately $75,000 and $25,000, respectively. The next reassessment year is 2023. As a result, property taxes increased slightly in the last few years.

The City had a decrease of franchise taxes of approximately 3% from 2020 to 2021 mainly due to milder summers and winters and the use of more energy efficient consumers and more consumers eliminating landlines. Therefore, the City budgeted a decrease of 2% in the 2022 budget.

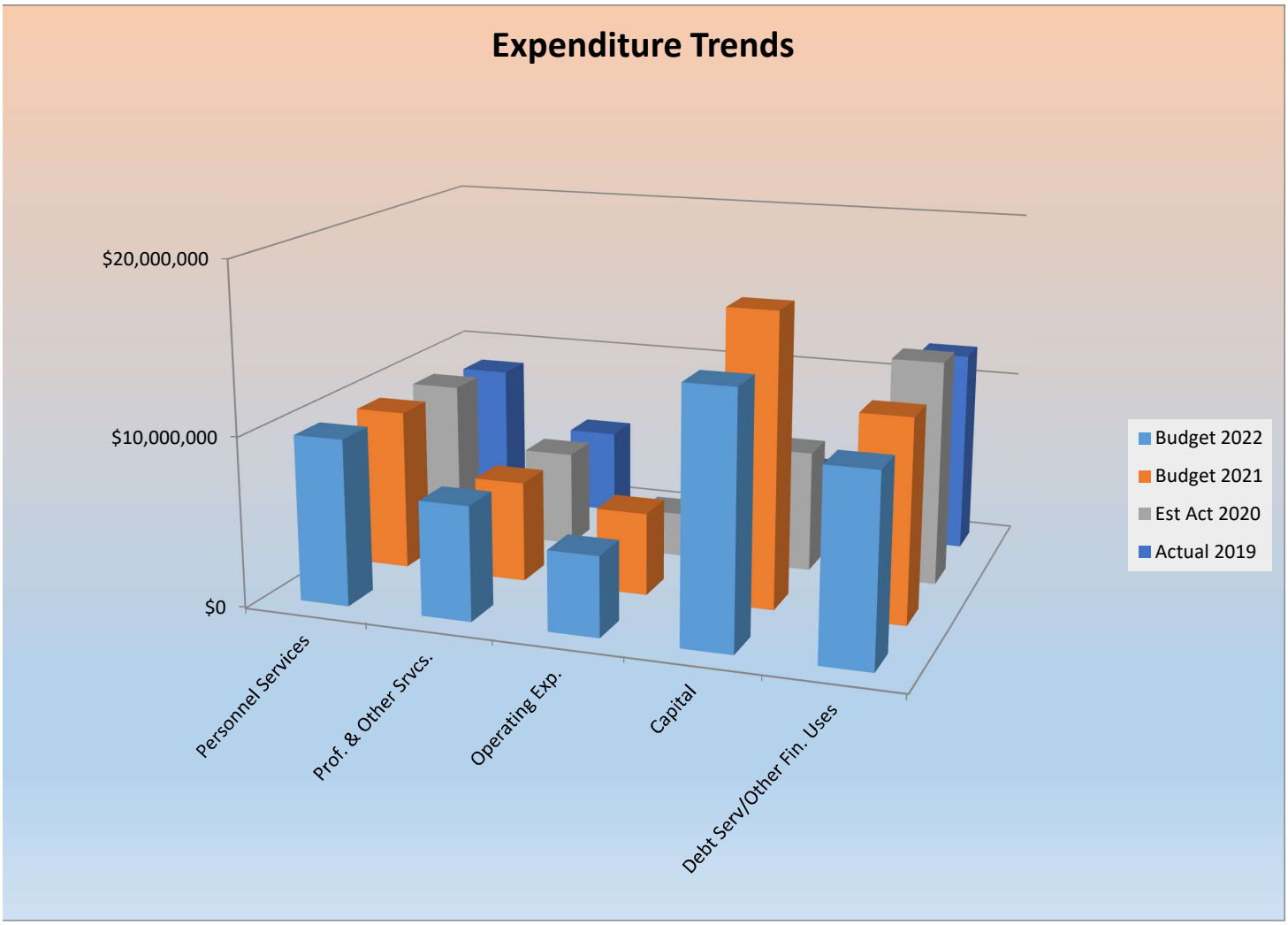
Revenues projected for FY2022 Budget are as follows:

Category	Percent of Total Budget	Budget 2021-2022	Budget 2020-2021	Estimated Actual 2020	Actual 2019
Taxes	48.34%	$18,382,425	$16,859,520	$17,805,535	$16,917,336
Intergovernmental	7.07%	2,689,450	5,624,240	2,455,689	745,823
Licenses & Permits	0.69%	261,750	207,250	298,963	252,442
Charges for Services	24.67%	9,379,945	9,198,075	9,203,369	8,951,342
Miscellaneous Revenues	4.30%	1,636,705	734,950	608,863	1,047,693
Lease/Rent	0.61%	231,530	187,710	245,312	214,947
Other Financing Sources	14.31%	5,441,920	5,168,370	6,995,158	5,962,455
Total Revenues	**100.00%**	**$38,023,725**	**$37,980,115**	**$37,612,889**	**$34,092,038**



Expenditures projected for FY2022 Budget are as follows:

Category	Percent of Total Budget	Budget 2021-2022	Budget 2020-2021	Estimated Actual 2020	Actual 2019
Personnel Services	20.87%	$9,786,930	$9,494,560	$9,316,552	$8,644,286
Professional and Other Services	14.34%	6,723,060	5,946,630	5,698,698	5,128,590
Supplies & Other Operating Expenses	10.03%	4,704,890	4,876,900	2,643,495	8,143,317
Sub-Total	**45.24%**	**21,214,880**	**20,318,090**	**17,658,745**	**21,916,193**
Capital	31.31%	14,678,835	17,215,955	7,216,000	3,950,421
Debt Service/Other Financing Uses	23.44%	10,992,140	11,904,615	13,277,959	12,027,432
Total Expenditures	**100.00%**	**$46,885,855**	**$49,438,660**	**$38,152,704**	**$37,894,046**



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 over the past few years and have resulted in increases to personnel services. The City is spending more on capital projects this year with the construction of the new Phoenix Park Playground, Ronsick Infield Improvements, Main Stage roof, airport hangar, and purchase of land for a new 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 include:

- Economic growth using tools such as payment in lieu of taxes (PILOT) to attract industries and increase employment within the City.
- Economic conditions have investment earnings at an all time low average of .25 treasury rate but sales tax was budgeted at 12% higher than in 2021.
- Property taxes were calculated using a 1.4% CPI Index factor, which was comparable to the prior year index of 2.3%.
- A potential merit increase of 3% was budgeted in 2022 along with pay plan recommendations.
- 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 $38,023,725 reflect a slight increase of $43,610 over the previous year. The majority of this difference is a result of changes in both increases in taxes offset by decreases in grants due to timing of the related capital projects.

Major revenue sources for the total budget are:

- ✓ Taxes 48%
- ✓ Charges for services generated 25% of the total budget, with the largest part generated by the Enterprise Funds operations of $7.6 million or 81%
- ✓ Intergovernmental revenues at 7%
- ✓ Other miscellaneous revenues of 4%

Taxes

- **Property Taxes** - Property tax rates are calculated based on current assessed valuations, net of assessed valuations for new construction or improvements, times the current maximum rate allowed, however not to exceed the Consumer Price Index (CPI) of 1.4%. Revenue is calculated using the tax rate multiplied by the assessed valuation, divided by 100. The total assessed valuation of property is $391,542,032.

  2021 was a reassessment year for the City. There was an increase of approximately $35.6 million in assessed valuation resulting in an increase of $82,215 in property tax revenue in the 2022 budget.

  - **City -** The 2021 property tax levied by the City is $0.5641 for general operations. New construction and improvements assessed valuation totaled $1,921,699.

- **Washington Library District –** The property tax rate levied for 2021 is $0.1909. Total assessed valuation is $155,705,483. New construction and improvements assessed valuation totaled $1,921,699.

- **Sales Tax Revenues** – Consists of a 1% general sales tax, ½% capital improvement sales tax, ½% transportation sales tax, 2% local optional use tax, a cigarette tax and state shared taxes, such as motor fuel tax, sales tax for roads, and Franklin County Road and Bridge Tax.

  Sales tax budgeted revenues for 2022 are anticipated to increase even with all of the uncertainties in 2021 with the COVID pandemic. Since the City wanted to maintain a conservative approach in 2021 and budgeted a mere 1% increase, the 2022 budgeted amount was significantly higher with a 12% increase budgeted.

- **Gross Receipt Tax Revenues –** The City grants certain franchises for public utilities and receives a gross receipts fee of 6% for electric, natural gas, cable television and telecommunications. The 2022 budget includes a 1.7% 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 ($7,560,300 or 81%) consists of fees generated from enterprise operations (water, sewer, landfill, refuse and recycling collections). The City reviewed and passed a water rate increase in 2020 which included an annual COLA increase effective on October 1.

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

Intergovernmental Grants & Revenues

Revenues for one-time grants for major capital projects (roadways and infrastructure) are $2,062,650 or 77% 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 $46,885,855 as compared to the prior year budget of $49,438,660, an decrease of $2.5 million. The majority of this difference is a decrease in budgeted capital of $2 million since the new aquatic center opened in 2022 and a decrease in $1 million in debt service since the City made the final 2010 COP debt service payment.

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 $21,214,880 increased approximately $897,000 from the FY2021 budget. The primary factors contributing to the increase as mentioned above are due to wage increases and budgeting for various long term comprehensive and water studies that the City plans to do in 2022.

Personnel Pay/Benefit Package

The City had a pay plan update and budgeted approximately $150,000 for pay plan adjustments in lieu of COLA increases in 2021. A 3% potential merit increase was also included in the current budget. In addition, the City budgeted for several new part-time and full-time positions that were needed.

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

- General employees – 7% of salary
- Police employees – 10.2% of salary

Also included in the 2022 budget was a 10% increase for employee health and dental benefits. The benefits contract annual renewal date is February 1.

Total wage and benefit costs are approximately $9.6 million , an increase of $400,000 or 4% due to wage increases.

Capital Improvement Plan

The program of capital projects totals $14,354,735 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, 2 generators, 3 dump truck w/snow plow spreaders, & fuel truck.
- Park improvement projects and construction of new playground.
- New skid loader & trailer for the water department and tractor, rubber tire loader for sludge disposal, and sewer camera upgrade for the wastewater department.
- 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 2019 -** City Council authorized $21,300,000 in Certificates of Participation for the refinancing of the 2012B COP issue, which refunded the 2008 and 2012 COP 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.

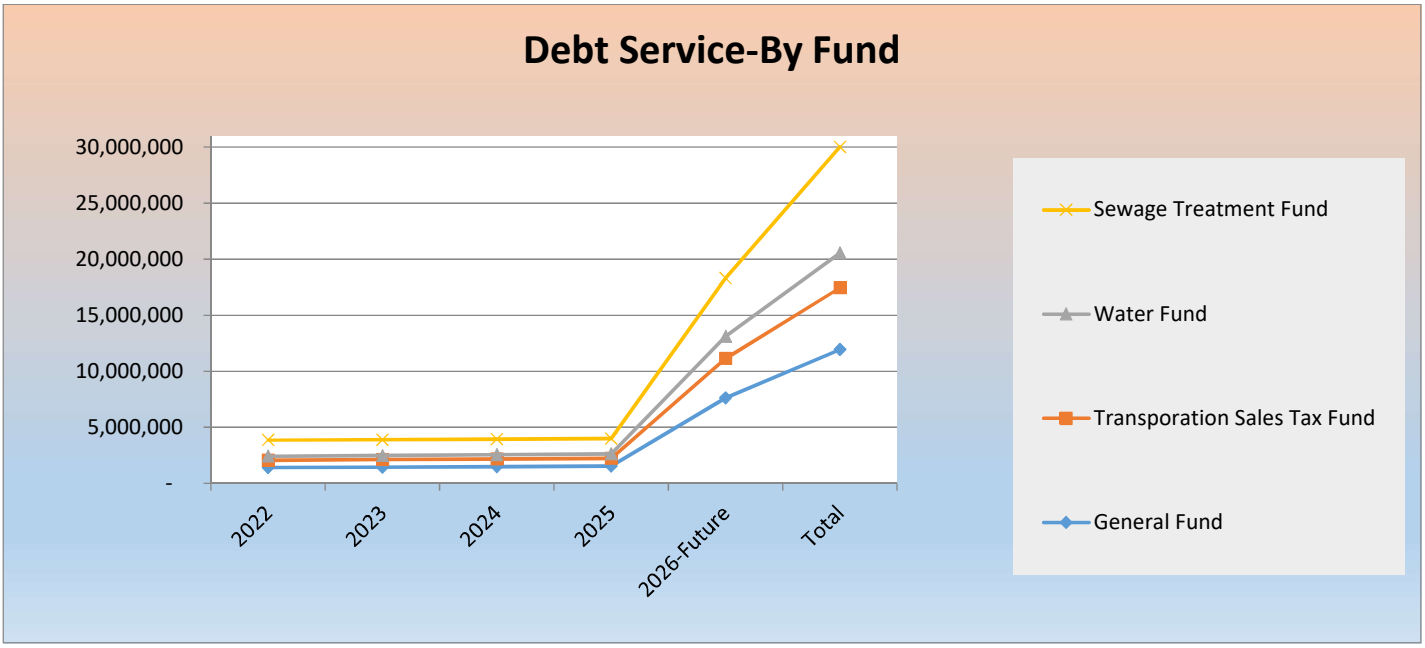
  Debt service payments are paid from an appropriation from the Transportation Sales Tax Fund, Water Fund, and General Fund totaling $2,411,700. Debt service schedule is as follows:

Certificates of Participation, Series 2019			
Fiscal Year ending September 30	Principal	Interest	Total Debt Service
2022	$ 1,520,000	$ 889,700	$ 2,409,700
2023	1,670,000	809,300	2,479,300
2024-2030	15,490,000	2,782,700	18,272,700
Total	$ 18,680,000	$ 4,481,700	$ 23,161,700

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

Sewerage System Revenue Bonds , Series 2007B

Fiscal Year ending September 30	Principal	Interest	Total Debt Service
2022	$ 1,030,000	$ 417,100	$ 1,447,100
2023	1,055,000	369,200	1,424,200
2024-2029	6,875,000	1,100,700	7,975,700
Total	$ 8,960,000	$ 1,887,000	$ 10,847,000



FUTURE ISSUES AND PRIORITIES

- **½ cent Capital Improvement Sales Tax** – The current tax was renewed in June 2018. The City has included the projects which will be funded from this tax in the 10-year capital improvement plan. As funds become available, projects will be evaluated annually until all projects are completed.

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

- **Storm Water Management** – City staff is continuing to assist residents with storm water problems. The staff is developing and implementing programs to assist residents with inflow and infiltration issues within the City.

- **Rate Structure** – City staff reviews the current rate structure occasionally to ensure it is both competitive with neighboring communities while still able to offer the citizens the quality services Washington residents have come to expect and rely on.

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 that represent the City of Washington so well.

Respectfully submitted,

Darren Lamb

Darren Lamb
City Administrator

Mary J. Sprung

Mary J. Sprung, CPA
Finance Director

Introduction and Overview

Washington Bikeway Rotary Riverfront Trail

READER'S GUIDE TO THE BUDGET DOCUMENT

The City of Washington's adopted budget document consists of an Introduction, Summary Section, Long-range capital budget plan, Ten-year budget plan, and an Appendix.

This manual becomes more detailed as it proceeds from the Summary Section to the Ten-year budget plan. The Summary Section addresses goals, objectives, prior year accomplishments, performance measurements and staffing of each department. It also gives the citizen's a summary of the City's financial position.

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

1 - Introduction Section

The Introduction Section includes the following items.

- Mission Statement
- Principal Officials
- Management Team
- GFOA Distinguished Budget Presentation Award
- Ordinance Adopting Budget
- General Information
- Miscellaneous Data
- Organizational Chart
- Description of Funds and Fund Types
- Basis of Accounting
- Fiscal Policies
- Revenue Projections & Assumptions
- Expenditure/Expense Projections & Assumptions
- Budget Process
- Budget Calendar
- Strategic Goals & Objectives

2 - Summary Section

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

General Fund

- Administration
  - Human Resources
- Communications
- Police
- Finance
- Economic Development
  - Planning and Zoning
  - Tourism
- Engineering and Inspections
- Street

2 - Summary Section - Continued

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

Special Revenue Funds
Library
Volunteer Fire

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

Enterprise Funds

Water
Sewage Treatment
Solid Waste
Refuse Collection
Landfill
Recycling

Debt Service Funds
COP's
Washington Downtown TIF - RPA #1
Rhine River TIF – RPA #2
Front & Main TIF – RPA #3

3 - Detail of Long - Range Capital Budget Plan

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

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
- Pay & Classification Plan
- 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

Sandy Lucy

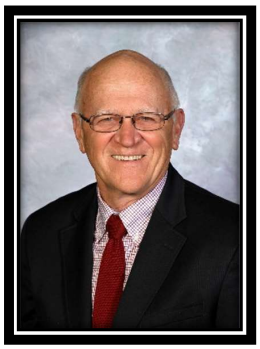
CITY COUNCIL

WARD 1

Steve Sullentrup

Duane Reed

WARD 2



Mark Wessels

Mark Hidritch

WARD 3

Jeff Patke

Greg Skornia

WARD 4

Joe Holtmeier

Gretchen Pettet

ADMINISTRATION AND MANAGEMENT TEAM

Darren Lamb
City Administrator

Mark C. Piontek
City Attorney

Mary J. Sprung, CPA
Finance Director
City Treasurer
City Collector

Sherri Klekamp
City Clerk, MRCC

Sal Maniaci
Community & Economic Development Director

Shauna Pfitzinger
Human Resource Generalist

Edward Menefee
Police Chief

James Armstrong
Police Captain

Mark Skornia
Emergency Preparedness Director

ADMINISTRATION AND MANAGEMENT TEAM

Tim Frankenberg
Fire Chief

Lisa Moffitt
Communication Director

John Nilges
City Engineer
Director of Public Services

Tony Bonastia
Street Superintendent

Kevin Quaethem
Water & Sewer Superintendent

Wayne Dunker
Parks Director

Nelson Appell
Library Director

Tom Neldon
Building Official

Kevin Hellmann
Airport Manager

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Washington

Missouri

For the Fiscal Year Beginning

October 1, 2019

Executive Director

BILL NO. 21-12444 INTRODUCED BY HOLTMEIER

ORDINANCE NO. 21-13396

AN ORDINANCE APPROVING THE BUDGET OF THE CITY OF WASHINGTON, FRANKLIN COUNTY, MISSOURI, FOR FISCAL YEAR 2021-2022

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 2021-2022, is hereby approved as follows:

REVENUES:	
Estimated Revenues	$31,172,515
Other Financing Sources	5,431,920
Projected Reserves-All Funds	30,560,835
TOTAL	$67,165,270
EXPENDITURES/EXPENSES:	
General Fund	$ 14,286,325
Library Fund	858,830
Volunteer Fire Fund	1,012,580
Vehicle & Equipment Replacement Fund	1,352,900
Storm Water Improvement Fund	1,255,320
Capital Improvement Sales Tax Fund	4,490,750
Transportation Sales Tax Fund	2,021,000
Water Fund	3,834,650
Sewage Treatment Fund	5,261,535
Solid Waste Fund	2,963,660
Debt Service Funds	2,665,200
Other Financing Uses	5,431,920
TOTAL	$45,434,670
Total Projected Fund Balances, 9/30/2022	$21,730,600

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: 09-20-21

ATTEST: Sherri KleKamp

President of City Council

Approved: 09-20-21

ATTEST: Sherri KleKamp

Mayor of Washington, Missouri

GENERAL INFORMATION

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

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

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

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

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

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

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

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

GENERAL INFORMATION

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.

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.

MISCELLANEOUS DATA

Population: 14,125

Registered Voters: 9,982

Libraries: 1

Fire Protection:
- 4 Stations
- 68 Volunteers

Police Protection:
- 1 Station
- 25 Officers

Street:
- 104.35 Miles of Streets and Alleys
- 1,338 Street Lights
- 3 Traffic Lights
- 15 Parking Facilities
- 33 Miles of Sidewalk

City Provided Utilities (Water, Sewer, and Trash):
- 6,709 Customers
- 2.26 Million Gallons/Day Average Water Consumption
- 9 Wells
- 120 Miles of Water Lines
- 113 Miles of Sanitary Sewer Lines
- 1 Recycling Center

Area:
- 10.15 Square Miles of Land
- 0.53 Square Miles of Water

Recreation:
- 16 Parks covering 550 Total Acres
- 1 Aquatic Complex
- 10 Acre Lake
- 7.65 Mile Hike/Bike Trail
- 1 Lighted Arena with Grandstand Area
- 11 Shelter Houses
- 3 Lighted Pavilions
- 8 Playground Areas
- 10 Restroom Facilities
- 8 Baseball/Softball Fields – 6 Lighted
- 1 Lighted Baseball Diamond
- 6 Soccer Fields – 3 Lighted
- 6 Lighted Tennis Courts
- 2 Outdoor Basketball Courts – 1 Lighted
- 2 Football Fields
- 1 Sand Volleyball Court
- 1 Auditorium/Gymnasium
- 1 Disc Golf Course
- 1 Skate Park
- 1 Dog Park
- 1 Angel of Hope Garden
- 1 Boat Ramp to Missouri River
- 1 Fair Grounds
- 1 Senior Center
- Multiple Picnic Areas

Larger Public Utilities for the City of Washington:

Ameren Missouri	Electricity
AT & T	Communications
Spire	Natural Gas
Spectrum	Cable Television
City of Washington	Water, Sewer
Waste Connections	Trash

Lodging:
- 4 Hotels/159 Rooms
- 14 Bed and Breakfasts

MISCELLANEOUS DATA

Number of Permits issued and Valuation:

Year	No. of Permits Issued	Valuation
1995	316	$ 19,353,969
2000	432	41,000,396
2005	495	72,517,614
2010	1,120	15,515,380
2015	1,325	18,829,276
2020	1,028	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)	3	865
Public Middle Schools (7-8)	1	647
Public High Schools (9-12)	1	1,429
Catholic Regional High School (9-12)	1	443
Public Vocational/Technical Schools	1	565

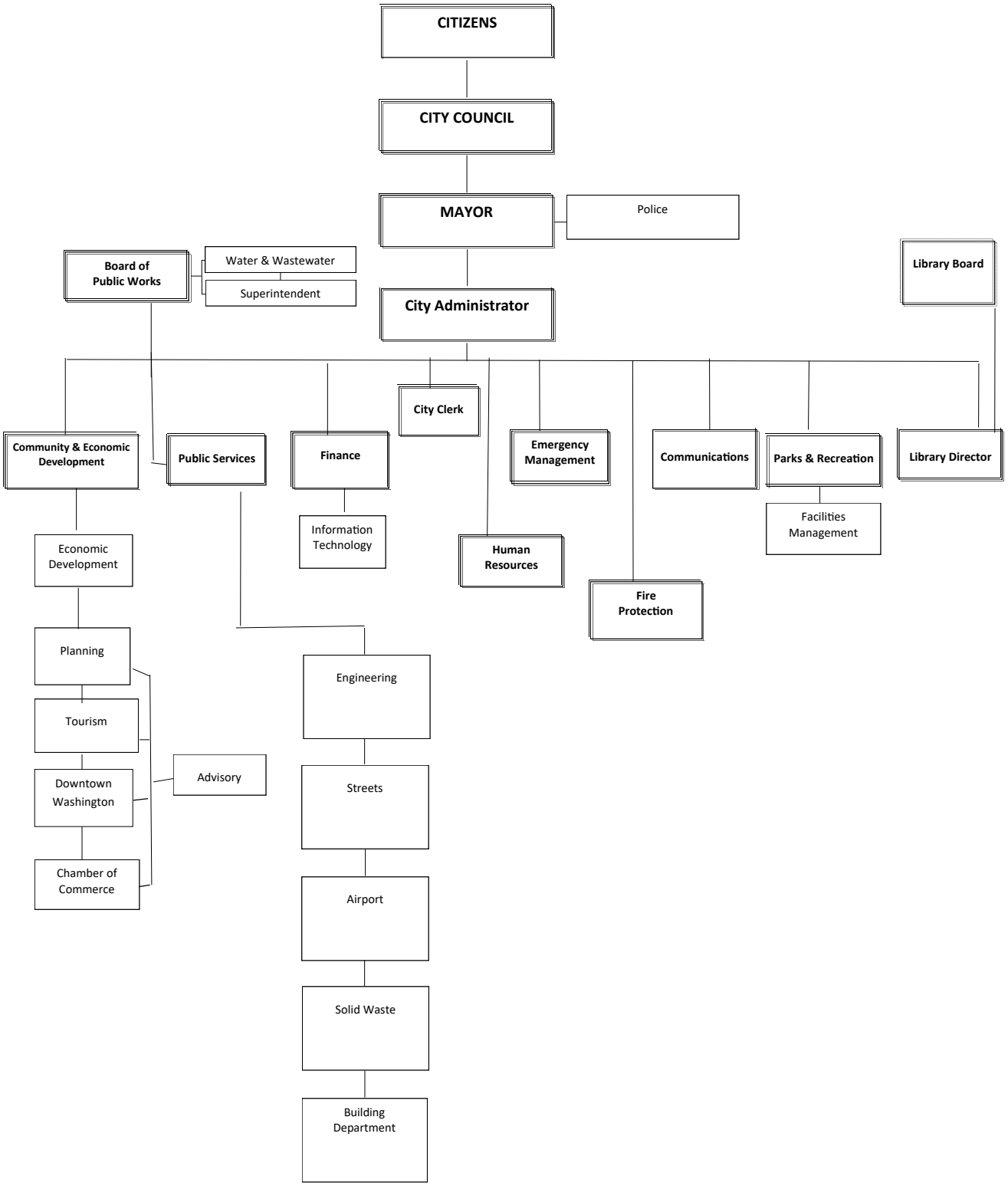
**NOTE: Data only for City limits of Washington. The Washington School District has additional teachers, staff, and facilities located outside the City limits of Washington.*

Larger Employers within Washington:

Employer	Type of Business	Est. Employment
Mercy Hospital	Healthcare	1,700
Parker Hannifin (Sporlan Valve Div)	Manufacturer	776
Washington School District	Education	620
WEG Transformers USA	Manufacturer	467
Walmart	Retail Merchant	437
Frick's Quality Meats Inc.	Manufacturer	257
RTI Tradco	Manufacturer	173
Magnet LLC	Manufacturer	172
Canam Steel Corporation	Manufacturer	166
GH Tool & Mold LLC	Manufacturer	166
Rawlings Sporting Goods	Manufacturer	131
Melton Machine & Control	Manufacturer	129
Hodges Badge Company	Manufacturer	113
Kohl's	Retail	112
Schnuck's Markets	Supermarket	104
Target Store	Retail	103
Bank of Washington	Bank	102
Total		**5,756**

Financial Structure, Policy and Process

Springtime on Front Street


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

DESCRIPTION OF FUNDS & 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. They 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 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, Information Technology, Parks, Aquatic Center, Emergency Management, and Airport.

Special Revenue Funds are used to account 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 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*, the *Transportation Sales Tax Fund*, the *Vehicle and Equipment Replacement Fund*, and the *Storm Water Improvement Fund.*

- The *Capital Improvements Sales Tax Fund* was established after the passage of a one-half cent sales tax by the voters. Its purpose is to finance general capital projects.
- The *Transportation Sales Tax Fund* was established after the passage of a one-half cent sales tax by the voters. Its purpose is to finance capital projects related to transportation.
- The *Vehicle and Equipment Replacement Fund* was established with 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 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*.

DESCRIPTION OF FUNDS & FUND TYPES

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 any activity where a fee is charged to external users for goods or services. If an entity meets any of the following criteria, then it must be accounted for in an enterprise fund:

- There 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).

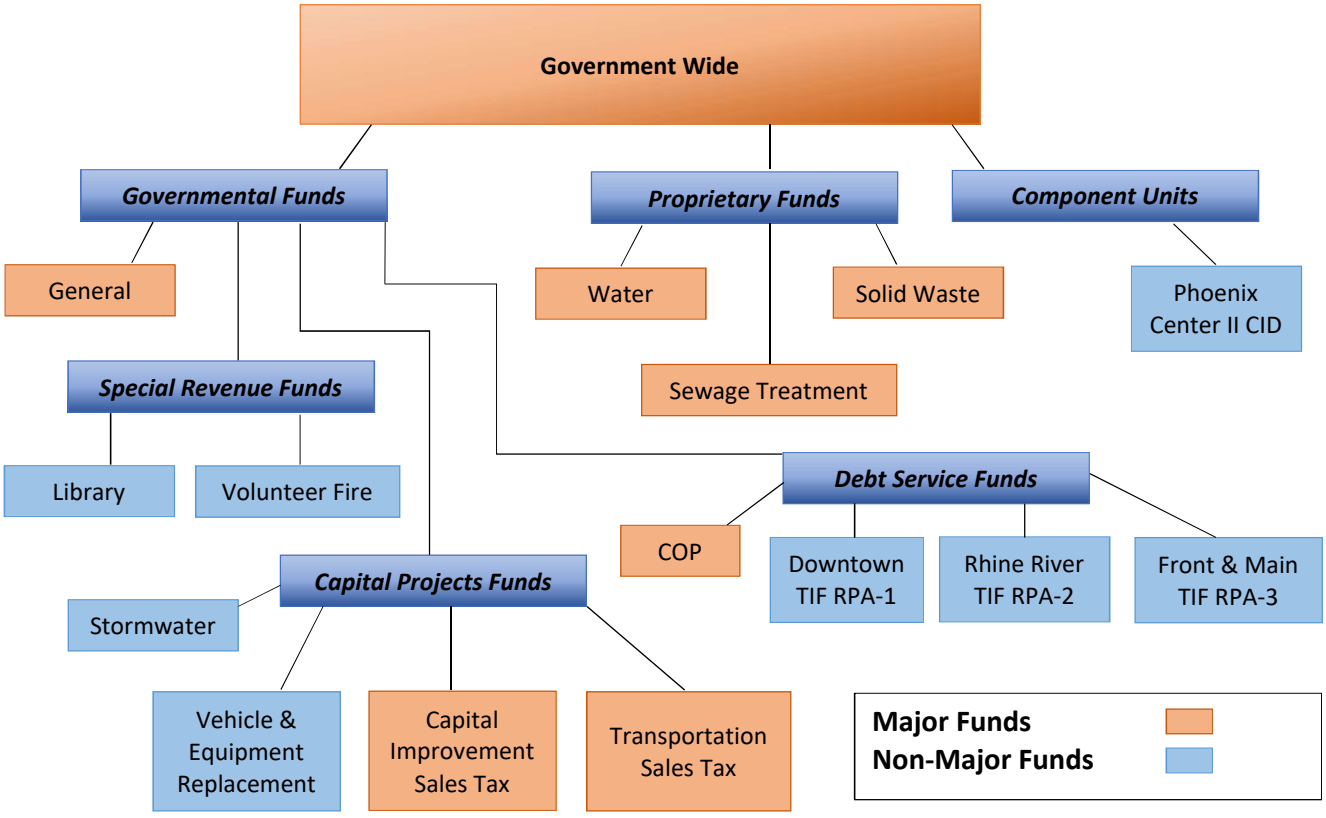
The City's Enterprise Funds are the *Water Fund, Sewage Treatment Fund and Solid Waste Fund.*

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 (the Water, Sewage Treatment and Solid Waste Funds) are major enterprise funds.



Departmental/Fund Relationship

Department	General Fund	Library Fund	Volunteer Fire Fund	Capital Funds	Water Fund	Sewage Treatment Fund	Solid Waste Fund
Administration	45%	5%	5%	5%	15%	15%	10%
Human Resources	45	5	5	5	15	15	10
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		
Sewage Treatment						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.

FISCAL POLICIES

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.

FISCAL POLICIES

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.

Balanced 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 or less any deficit estimated for the beginning of the budget year. The current year budget is balanced.

Fraud & Corruption

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

Audit

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

Cash & Investments

Missouri statute RSMo. 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.

FISCAL POLICIES

I. Purpose

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

II. Scope

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

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

III. Objective

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

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

1. **Safety** of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and investment rate risk.

    a. Credit Risk, defined as the risk of loss due to failure of the issuer of a security, shall be mitigated by only investing in very safe or "investment grade" securities and when feasible, diversifying the portfolio so that potential losses on individual securities will be minimized.

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

        1. Structuring the portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.

        2. Investing operating funds primarily in shorter-term securities, money market funds, or similar pools.

2. **Liquidity** refers to the ability to convert an investment to cash promptly with minimum risk of losing some portion of principal or interest. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accommodated by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). A portion of the portfolio also may be placed in bank deposits or repurchase agreements or overnight investments that offer same-day liquidity for short-term funds.

3. **Yield** is the average annual return on investment based on the interest rate, price, and length of time to maturity. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall be held to maturity with the following exceptions:
   1. A security with declining credit may be sold early to minimize loss of principal.
   2. A security swap would improve the quality, yield, or target duration in the portfolio.
   3. Liquidity needs of the portfolio require that the security be sold.

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

Capital Asset Expenditures

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

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

FISCAL POLICIES

Capital Improvement

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

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

The City adopted a ten-year long-range capital budget plan which is included in Section 3. It encompasses all funds and is a plan set forth to meet the City's future capital improvement needs.

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

Debt Policy & Management

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

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

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

General Obligation Bonds

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

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

Based on the 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 2021for all employees. If sales tax remains steady in 2021, the City may consider a merit increase mid-year.

Vacation/Sick Leave

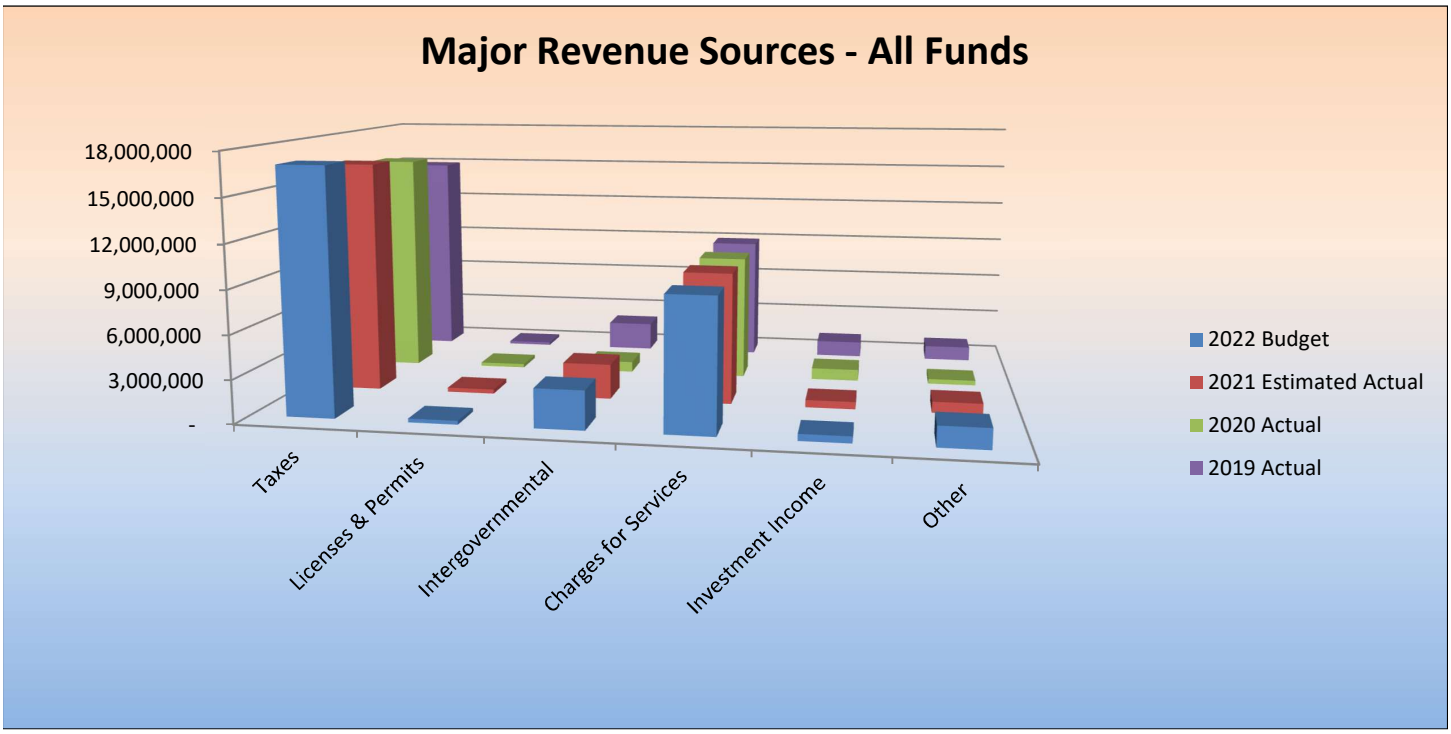
Full-time employees accrue vacation and sick leave based on years of continuous service. Accrual commences on employee's anniversary date. An employee may accumulate up to 160 hours of vacation and 1,440 hours of sick time. Upon separation of employment, employees will only be compensated for remaining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

Accrual schedule is as follows:

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

REVENUE PROJECTIONS & ASSUMPTIONS

The City's main sources of revenue are taxes and charges for services which result in 55% and 30% 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 74% 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	Franklin County (.500 was added 10/1/2018 for Prop P)
.375	Washington Area Ambulance District
1.000	City of Washington
.500	City of Washington Capital Improvement Tax
.500	City of Washington Transportation Tax
8.850 %	Total Sales Tax Rate-City of Washington
.750	Phoenix Center II Community Improvement District (CID)
9.600 %	Total Sales Tax Rate within Phoenix Center II CID

The City has experienced modest sales tax growth for the past couple years. From 2020 to 2021, actual sales tax growth was 6% even with the volatility related to the COVID-19 pandemic. Therefore, the City budgeted a 3% increase over 2021 actual in the 2022 budget for increase in sales tax revenue. In the general fund, sales tax represents 41% of total revenue.

REVENUE PROJECTIONS & ASSUMPTIONS

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 a significant increase recently due to an increase in more online sales.

Sales Tax Revenue

	General	CID	TIF	Capital Improvement	Transportation	Local Option Use
2022 Budget	$ 5,453,750	$ (721,000)	$ (21,000)	$ 2,665,125	$ 2,665,125	$ 1,000,000
2021 Budget	4,855,675	(671,645)	(21,000)	2,398,750	2,398,750	760,000
2021 Estimated	5,247,575	(735,535)	(20,650)	2,569,168	2,569,168	989,508
2020 Actual	4,966,770	(649,480)	(18,988)	2,419,406	2,419,406	891,757
2019 Actual	4,705,975	(663,815)	(20,811)	2,335,228	2,335,228	673,648
2018 Actual	4,705,975	(645,124)	(30,849)	2,352,954	2,352,965	683,276

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 2 % fee for collection services and ½% fee for assessor services.

The Downtown TIF District receives 100% of the property tax collected in this district above the base amount established in 2006. The Rhine River TIF District receives 100% of the property tax collected in this district above the base amount established in 2009. The Front & Main TIF District receives 100% of the property tax collected in this district above the base amount established in 2016.

REVENUE PROJECTIONS & ASSUMPTIONS

The City's assessed valuation increased by $36 million from 2021 to 2022. As a result, the City budgeted $75,000 more in 2022. In the general fund, property tax is 18% of total revenue.

Property Tax Revenue

	Property Tax Rates		Property Tax Revenue	
	General	Library	General (1)	Library
2022 Budget	0.5641	0.1909	$ 2,225,570	$ 294,850
2021 Budget	0.5994	0.2000	2,139,110	287,280
2021 Estimated	0.5952	0.2000	2,121,821	288,206
2020 Actual	0.5939	0.1000	2,050,629	292,902
2019 Actual	0.6045	0.1000	2,016,510	138,506
2018 Actual	0.6062	0.1000	1,957,151	136,335

(1) = General fund subsidizes the volunteer fire fund with approximately 31 % of property tax revenue.

Principal Taxpayers

Real Estate	Assessed Valuation	% of Total City Assessed Valuation
PCII Vertical, LLC	7,881,204	2.26
Wal-Mart Real Estate Business	5,109,741	1.47
Parker-Hannifin Corp.	3,325,042	.95
USR-DESCO Washington Crossing	2,844,830	.82
Lowe's Home Centers, Inc.	2,741,761	.79
Personal Property		
RTI Tradco Inc. – Wash Inc.	2,466,078	.71
Frick's Meat Products	2,007,932	.58
WEG Transformers USA LLC	1,806,913	.52
Valent Aerostructures – Wash L.	1,627,198	.47
Canaam Steel Corp-Midwestern	1,161,147	.33

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 percentage 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.

REVENUE PROJECTIONS & ASSUMPTIONS

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

Gross receipts revenue has been slightly declining over the last few years with more people eliminating phone land lines and switching from cable to streaming services. As a result, revenues budgeted in 2022 was $38,000 lower than in 2021. In the general fund, utility gross receipts tax is 16% of total revenue.

Utility Gross Receipts Tax Revenue

	Electric	Phone	Natural Gas	Charter Cable
2022 Budget	$ 1,550,000	$ 286,620	$ 180,000	$ 134,000
2021 Budget	1,550,000	315,570	190,000	133,000
2021 Estimated	1,459,727	278,964	178,038	133,480
2020 Actual	1,508,031	286,930	177,942	133,540
2019 Actual	1,543,721	347,298	191,486	132,762
2018 Actual	1,776,350	420,947	200,670	132,969

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 but in 2022 it is approximately 15% due to the grants received related to COVID-19. 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
2022 Budget	$ 50,650	$ 30,800	$ 1,080,000	$ 1,498,000	$ -
2021 Budget	313,085	17,540	3,246,615	1,923,000	-
2021 Estimated	1,728,168	19,404	3,427	659,499	827
2020 Actual	123,700	9,042	10,305	567,932	1,116
2019 Actual	67,591	6,238	308,743	1,550,950	7,826
2018 Actual	228,676	6,212	331,764	1,083,489	-

REVENUE PROJECTIONS & ASSUMPTIONS

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 16% of revenue is charges for services, mainly consisting of administration/finance fees that are charged to other funds for these services.

The City reviews its rate structure annually with the budget process or as needed. The City approved a rate increase for water effective October 1, 2020. In addition, annually on October 1 a CPI increase will go into effect for water. These rate increases will be adequate to cover costs of future improvements and maintain the service levels the City currently has in place. There are no further rate increases scheduled at this time.

Charges for Services-By Fund

	General	Library	Volunteer Fire	Capital Project Funds	Water	Sewage Treatment	Solid Waste
2022 Budget	$ 1,625,445	$ 67,700	$ 126,500	$ -	$ 1,932,300	$ 2,640,000	$ 2,988,000
2021 Budget	1,475,575	78,700	229,000	-	1,747,300	2,652,000	3,015,500
2021 Estimated	1,630,732	68,681	254,499	4,364	1,906,881	2,631,137	2,707,073
2020 Actual	1,235,801	77,145	193,174	213,935	1,605,596	2,728,754	2,896,935
2019 Actual	1,552,924	79,303	138,987	22,347	1,501,399	2,636,007	2,996,690

Rate History and Scheduled Increases

Water Rates

10-1-2000	For the first gallor	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	$	5.70
All others	$	9.40
	Refuse Collection - Monthly Fee 6/1/12-5/31/13	
Senior Citizens over 62 years	$	7.10
All others	$	11.80
	Refuse Collection - Monthly Fee 6/1/13 & future	
Senior Citizens over 62 years	$	8.50
All others	$	14.15

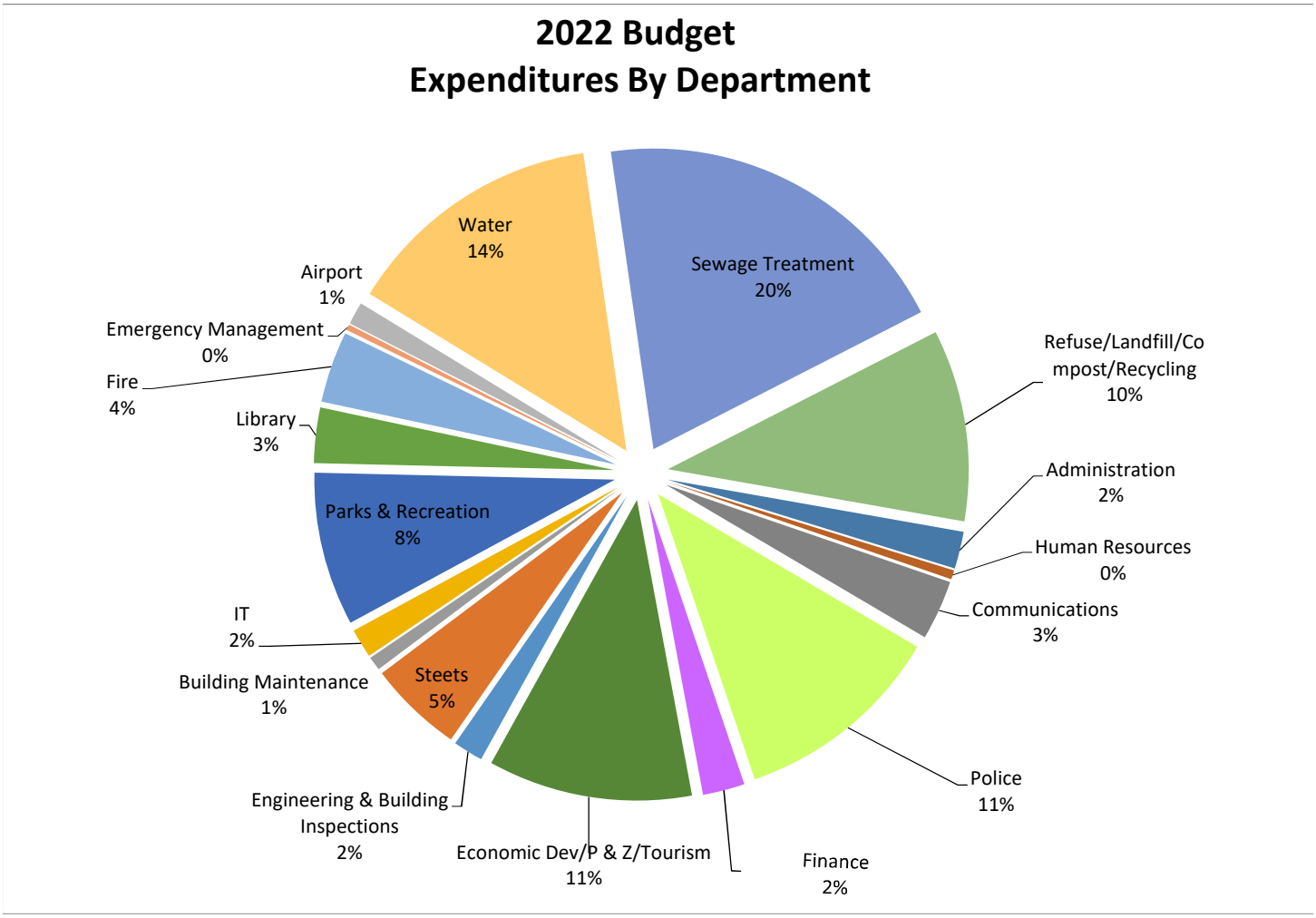
*** Prior water rate increases were effective 10/1/2000 and 4/1/2009 - 10/1/2011**

**** CPI water-rate increase will be effective every October 1.**

EXPENDITURE/EXPENSE PROJECTIONS & ASSUMPTIONS

The City's expenditures have been conservatively budgeted the last few years due to the uncertainty with the COVID pandemic, hiring challenges, etc. In 2021, the City updated hired a consultant to update its pay plan. Therefore, in 2022 budget, the City has budgeted for the implementation of the pay plan update as well as a 3% potential merit increase for eligible employees based on their performance. The total increase in salaries and wages is approximately $350,000 or approximately 5.3% increase from 2021 budget. In addition, the City added four full-time positions and 2 part-time positions in 2022. The budget also includes a 10% increase in health insurance costs when the City's policy renews in February.

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.



Overall, the City feels confident that it will be able to meet the needs of its citizens and be able to provide the quality level of services to its citizens.

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 2021-2022

	Budget Process
March 2021	**Distribute to Supervisors:** Department Budget Requests – Operating (10-year spreadsheet) Department Long-Range Capital Requests (10-year spreadsheet) Department Goals & Objectives Forms
May 14, 2021	**Return to Finance Director:** Department Goals & Objectives Forms Department Budget Requests – Operating (10 year spreadsheet) Department Long-Range Capital Requests (10 year spreadsheet)
June 7-11, 2021	**Staff Meetings/Revisions to Requests:** Review and discussion with supervisors
June 21-25, 2021	**Staff Meetings with City Administrator and Revisions to Requests:** Review of revenue projections, operating budgets and initial Capital Budget with recommended cuts
July 6, 2021 & **August 2, 2021**	**Council Workshop – 6:00 PM:** Discussion of draft of Budget for Fiscal Year as proposed by Administration
August 30, 2021	**Public Hearing to set 2021 Tax Levy of Real Estate and Personal Property** **&** **Budget Workshop**
September 7, 2021	**Public Hearing on Budget for Fiscal Year**
September 20, 2021	**City Council Meeting – Approval of Budget – 7:00 PM**
November 2021	**Print and Distribute Adopted Budget**

Strategic Planning

Wintertime at Lions Lake

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.

2022 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.

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.

Strategic Goals & Objectives

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 sewage disposal.

Objective 3: Provide a quality water product.

Objective 4: Provide storm water programs to meet ongoing MS-4 compliance and inflow and infiltration concerns.

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 parks.

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.

2021 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: Construction phase of new aquatic center is complete.

GOAL ACCOMPLISHED: *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.*

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.*

Objective 4: Provide storm water programs to meet ongoing MS-4 compliance and inflow and infiltration concerns.

GOAL ACCOMPLISHED: *Slip-lined some of the storm water lines to lengthen the life of the pipes and also budgeted reimbursement programs for citizens taking advantage of inflow/infiltration change out opportunities.*

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 parks.

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*: Had grand opening of new aquatic center.*

Timeline for Future City Strategic Plans

		2022	2023	2024	2025 and Future
Goal One:					
Objective 1:	Equipment & Vehicles	✓	✓	✓	✓
Objective 2:	Project Completion	✓	✓	✓	✓
Objective 3:	Infrastructure Standards	✓	✓	✓	✓
Goal Two:					
Objective 1:	Safety program	✓	✓	✓	✓
Objective 2:	Healthy work program	✓	✓	✓	✓
Objective 3:	Teamwork approach	✓	✓	✓	✓
Objective 4:	Communication with employees	✓	✓	✓	✓
Goal Three:					
Objective 1:	Rate structures/Revenue streams	✓	✓	✓	✓
Objective 2:	Ten-year budget plan	✓	✓	✓	✓
Objective 3:	Investment strategy plan	✓	✓	✓	✓
Objective 4:	Debt Service/Credit Rating	✓	✓	✓	✓
Objective 5:	Seek funding opportunities	✓	✓	✓	✓
Goal Four:					
Objective 1:	City policies & procedures	✓	✓	✓	✓
Objective 2:	One financial policy manual	✓			
Objective 3:	New accounting pronouncements	✓	✓	✓	✓
Objective 4:	Separation of duties	✓	✓	✓	✓
Goal Five:					
Objective 1:	Citizen inquiries	✓	✓	✓	✓
Objective 2:	Trash & recycling services	✓	✓	✓	✓
Objective 3:	Communication with community	✓	✓	✓	✓
Objective 4:	Benchmarks	✓	✓	✓	✓
Objective 5:	City accomplishments and awards	✓	✓	✓	✓
Goal Six:					
Objective 1:	Roadways for safe travel	✓	✓	✓	✓
Objective 2:	Police & fire protection	✓	✓	✓	✓
Objective 3:	Safe park and recreation areas	✓	✓	✓	✓
Goal Seven:					
Objective 1:	Water supply and pressure	✓	✓	✓	✓
Objective 2:	Sewer disposal	✓	✓	✓	✓
Objective 3:	Quality water product	✓	✓	✓	✓
Objective 4:	Storm water programs	✓	✓	✓	✓
Goal Eight:					
Objective 1:	Economic incentives	✓	✓	✓	✓
Objective 2:	Downtown area rehabilitation grant	✓	✓	✓	✓
Objective 3:	Support of existing businesses	✓	✓	✓	✓
Goal Nine:					
Objective 1:	Public library progams	✓	✓	✓	✓
Objective 2:	Parks system - fun and educational	✓	✓	✓	✓
Objective 3:	Public safety education and citizen involvement	✓	✓	✓	✓

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.

Financial Summaries

Combined Funds

General Fund

Special Revenue Funds

Capital Project Funds

Enterprise Funds

Debt Service Funds

COMBINED FUNDS

Combined Funds
Statement of Estimated Revenues, Appropriations & Changes in Fund Balances
For the Year Ended September 30, 2022

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Debt Service Funds	2022 Original Budget
Revenues						
Taxation	$ 10,157,190	$ 352,350	$ 5,969,750	$ -	$ 484,000	$ 16,963,290
Licenses & Permits	261,750	-	-	-	-	261,750
Intergovernmental Revenue	50,650	30,800	2,578,000	-	-	2,659,450
Charges for Services	1,625,440	194,200	-	7,590,300	-	9,409,940
Fees and Fines	50,000	2,500	-	-	-	52,500
Investment Income	43,000	33,000	54,000	330,000	3,700	463,700
Rents	179,710	8,760	-	43,070	-	231,540
Contributions	1,095,350	25,000	-	-	-	1,120,350
Total Revenues	**13,463,090**	**646,610**	**8,601,750**	**7,963,370**	**487,700**	**31,162,520**
Expenditures						
Administration	575,920	-	20,000	-	29,100	625,020
Human Resources	140,170	-	-	-	-	140,170
Communications	895,600	-	-	-	-	895,600
Police	3,222,760	-	-	-	-	3,222,760
Finance	649,280	-	-	-	-	649,280
Information Technology	409,950	-	-	-	-	409,950
Economic Development	393,410	-	-	-	-	393,410
Engineering & Inspections	465,830	-	-	-	-	465,830
Streets	1,368,960	-	120,000	-	-	1,488,960
Building Maintenance	500,530	-	-	-	-	500,530
Parks	1,787,560	-	-	-	-	1,787,560
Aquatic Center	298,580	-	-	-	-	298,580
Airport	348,590	-	-	-	-	348,590
Emergency Management	91,370	-	-	-	-	91,370
Library	-	843,830	-	-	-	843,830
Fire	-	888,580	-	-	-	888,580
Water	-	-	-	1,996,740	-	1,996,740
Wastewater	-	-	-	2,801,950	-	2,801,950
Solid Waste Operations	-	-	-	2,963,660	-	2,963,660

Combined Funds
Statement of Estimated Revenues, Appropriations & Changes in Fund Balances
For the Year Ended September 30, 2022

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Debt Service Funds	2022 Original Budget
Storm Water	-	-	370,320	-	-	370,320
Debt Service - Misc	-	-	-	12,730	1,700	14,430
Debt Service - Principal	-	-	-	1,260,300	1,402,700	2,663,000
Debt Service - Interest	4,000	-	-	552,200	907,600	1,463,800
Capital Outlay	3,133,800	139,000	8,609,650	2,472,280	324,100	14,678,830
Total Expenditures	**14,286,310**	**1,871,410**	**9,119,970**	**12,059,860**	**2,665,200**	**40,002,750**
Revenues over (under) Expenditures	**(823,220)**	**(1,224,800)**	**(518,220)**	**(4,096,490)**	**(2,177,500)**	**(8,840,230)**
Other Financing Sources (Uses)						
Sale of Capital Assets	-	-	10,000	-	-	10,000
Transfer In	1,976,700	1,018,920	600,000	-	1,836,300	5,431,920
Transfers out	(2,810,620)	(20,000)	(2,546,300)	(55,000)	-	(5,431,920)
Total Other Financing Sources (Uses)	**(833,920)**	**998,920**	**(1,936,300)**	**(55,000)**	**1,836,300**	**10,000**
Net Change in Fund Balance	**(1,657,140)**	**(225,880)**	**(2,454,520)**	**(4,151,490)**	**(341,200)**	**(8,830,230)**
Fund Balances, October 1						
General Fund	5,707,470	-	-	-	-	5,707,470
Library Fund	-	211,220	-	-	-	211,220
Fire Fund	-	1,699,650	-	-	-	1,699,650
Storm Water	-	-	4,499,540	-	-	4,499,540
Vehicle Equipment Replacement	-	-	737,100	-	-	737,100
Capital Improvement Sales Tax	-	-	1,001,330	-	-	1,001,330
Transportation Sales Tax	-	-	2,020,030	-	-	2,020,030
COP Debt Service	-	-	-	-	2,282,010	2,282,010
Downtown TIF	-	-	-	-	574,950	574,950
Front & Main TIF	-	-	-	-	24,930	24,930
Rhine River TIF	-	-	-	-	820	820

Combined Funds
Statement of Estimated Revenues, Appropriations & Changes in Fund Balances
For the Year Ended September 30, 2022

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Debt Service Funds	2022 Original Budget
Water	-	-	-	6,089,730	-	6,089,730
Wastewater	-	-	-	11,884,990	-	11,884,990
Solid Waste	-	-	-	2,452,700	-	2,452,700
Adjustments for						
Capital Outlay	-	-	-	2,472,285	-	2,472,285
Debt Service-Principal	-	-	-	1,260,300	-	1,260,300
Invested in capital assets, net of related debt						
Water	-	-	-	(5,496,390)	-	(5,496,390)
Sewage Treatement Fund	-	-	-	(10,567,800)	-	(10,567,800)
Solid Waste Fund	-	-	-	3,705,970	-	3,705,970
Projected Fund Balance/Net Position, September 30 2022	**4,050,330**	**1,684,990**	**5,803,480**	**7,650,295**	**2,541,510**	**21,730,605**
Less: Funding Requirements						
15% Fund Balance, reserved for operations	(1,672,300)	(259,900)	-	-	-	(1,932,200)
25% Fund Balance, reserved for operations	-	-	-	(1,465,600)	-	(1,465,600)
Projected Unreserved Fund Balances/Net Position, September 30, 2022	**$ 2,378,030**	**$ 1,425,090**	**$ 5,803,480**	**$ 6,184,695**	**$ 2,541,510**	**$ 18,332,805**

Combined Funds
Changes in fund Balances/Net Position
For the Year Ended September 30, 2022

	General	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Debt Service Funds	2022 TOTALS
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 5,707,470	$ 1,910,870	$ 8,258,000	$ 11,801,785	$ 2,882,710	$ 30,560,835
Projected Revenues	13,463,090	646,610	8,611,750	7,963,365	487,700	31,172,515
Transfers In	1,976,700	1,018,920	600,000	-	1,836,300	5,431,920
TOTAL REVENUES	**15,439,790**	**1,665,530**	**9,211,750**	**7,963,365**	**2,324,000**	**36,604,435**
Projected Expenditures/Expenses	14,286,325	1,871,410	9,119,970	12,059,845	2,665,200	40,002,750
Transfers Out	2,810,620	20,000	2,546,300	55,000	-	5,431,920
TOTAL EXPENDITURES /EXPENSES	**17,096,945**	**1,891,410**	**11,666,270**	**12,114,845**	**2,665,200**	**45,434,670**
PROJECTED FUND BALANCES, September 30	**$ 4,050,315**	**$ 1,684,990**	**$ 5,803,480**	**$ 7,650,305**	**$ 2,541,510**	**$ 21,730,600**
Dedicated Reserves:						
15% Fund Balance, commited for operations	(1,672,300)	(259,900)	-	-	-	(1,932,200)
25% Fund Balance, commited for operations	-	-	-	(1,465,600)	-	(1,465,600)
PROJECTED UNRESERVED FUND BALANCES, September 30,2022	**$ 2,378,015**	**$ 1,425,090**	**$ 5,803,480**	**$ 6,184,705**	**$ 2,541,510**	**$ 18,332,800**

	2021 Projected Ending Fund Balance/Net Position	2022 Projected Ending Fund Balance/Net Position	Change in Fund Balance/Net Position	% Change
General Fund	$ 5,707,470	$ 4,050,315	$ (1,657,155)	-29.03%
Stormwater Improvement Fund	4,499,540	3,756,220	(743,320)	-16.52%
Vehicle & Equipment Replacement Fund	737,100	6,200	(730,900)	-99.16%
Capital Improvement Sales Tax Fund	1,001,330	85,455	(915,875)	-91.47%
Transportation Sales Tax Fund	2,020,030	1,955,605	(64,425)	-3.19%
Water Fund	2,087,340	439,955	(1,647,385)	-78.92%
Sewage Treatment Fund	3,325,475	993,940	(2,331,535)	-70.11%
Solid Waste Fund	6,158,670	6,216,410	57,740	0.94%
Non-Major Governmental Funds	4,793,580	4,226,500	(567,080)	-11.83%
	$ 30,330,535	**$ 21,730,600**	**$ (8,599,935)**	**-399.30%**

EXPLANATIONS OF CHANGES > 15%

General Fund - This fund's proposed fund balance decreased due the purchase of a net investment of land for $1.3 million.

Stormwater Fund - This fund's proposed fund balance decreased due the purchase of a land easement of $420,000 and adding a sewer lateral inflow program and CIPP lining program for $200,000.

Vehicle & Equipment Replacement Fund - This fund's proposed fund balance decreased due to the purchase of 3 new police vehicles, 10 city leased vehicles , 3 snow plow trucks, fuel truck, & other equipment budgeted at $1.3 million for purchase in 2022.

Capital Improvement Sales Tax Fund - This fund's proposed fund balance decreased due to the several parks projects totalling $1.4 million Airport Hangar at $1.2 million and a new water tower project with a start date in 2022 for $300,000.

Water - This fund decreased due to the fact that painting an existing well repainting was budgeted for $520,000 and the new water tower project for $600,000 and debt service payments of $365,000 for AMR equipment. In addition, $420,000 is budgeted for annual depreciation.

Sewage Treatment Fund - This fund decreased due to the fact that $1.2 million is budgeted every year for annual depreciation expense, annual debt service of $1.5 million for the treatment plant and capital outlay of $1 million budgeted for upgrading a liftstation and annual slip lining and a pole barn and concrete drying bed.

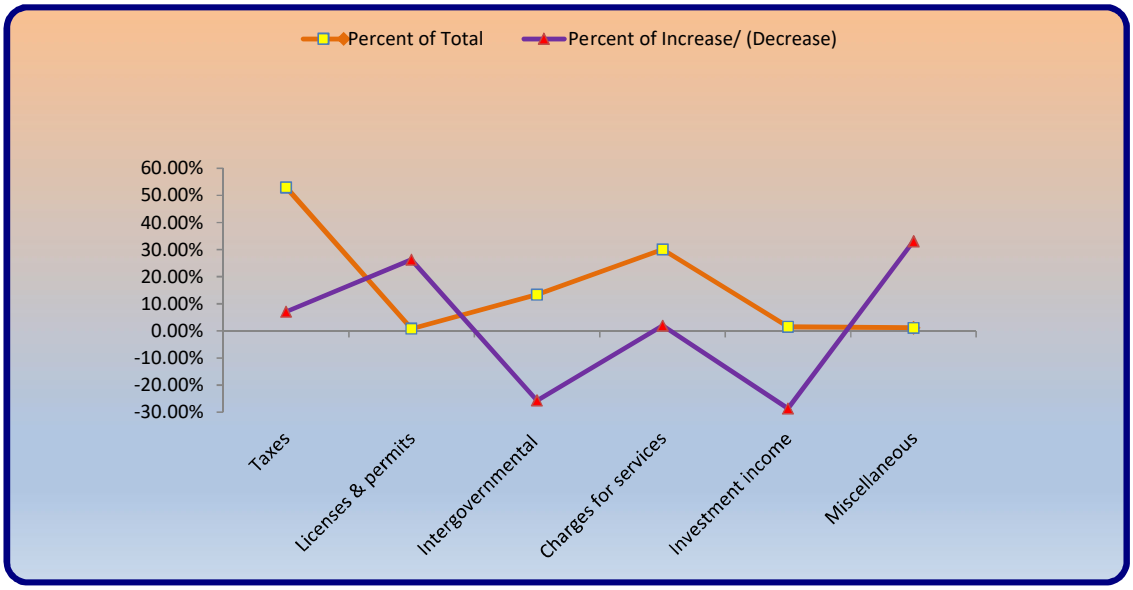
Note: See the Ten Year Budget by Fund for Fund Balance Projections in total and by fund.

City of Washington

Combined Funds

Revenues

	Actual 2020	Estimated Actual 2021	Amended Budget 2021	Original Budget 2022
Taxes	$15,606,238	$16,323,825	$15,418,865	$16,513,290
Licenses & permits	252,442	298,963	207,250	261,750
Intergovernmental	745,823	2,455,689	5,624,240	4,180,700
Charges for services	8,951,342	9,203,369	9,198,075	9,379,945
Investment income	816,595	512,499	649,700	463,700
Micellaneous	432,370	341,525	272,800	363,130
Total Revenue	**$26,804,810**	**$29,135,870**	**$31,370,930**	**$31,162,515**
Other Financing Sources	$6,458,895	$7,014,929	$5,168,370	$5,441,920



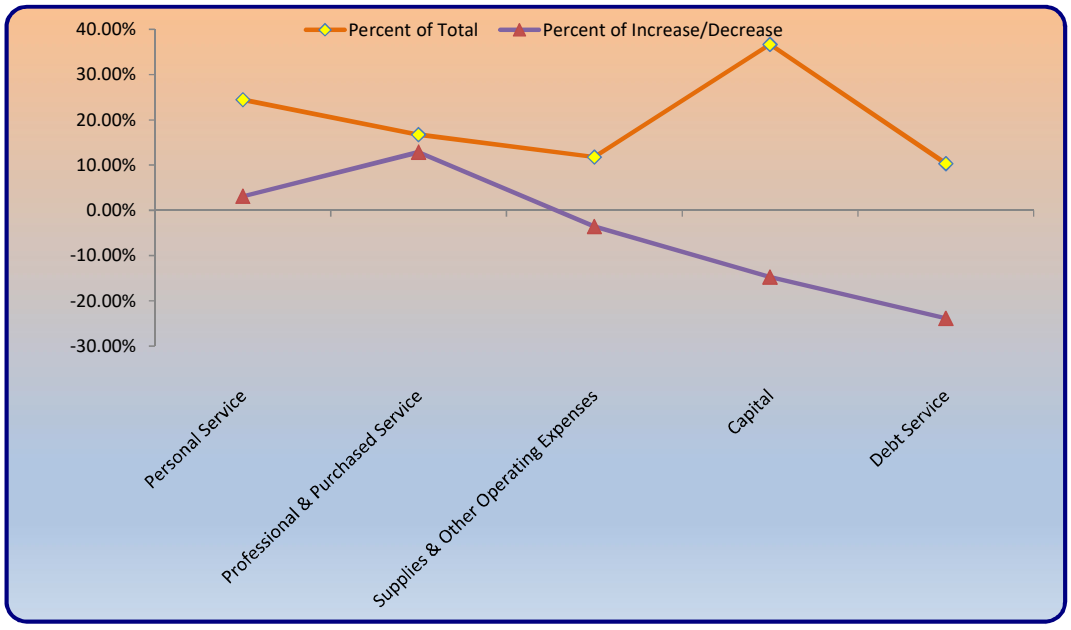
Revenues	Original Budget 2022	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)
Taxes	$16,513,290	52.99%	$1,094,425	7.10%
Licenses & permits	261,750	0.84%	54,500	26.30%
Intergovernmental	4,180,700	13.42%	(1,443,540)	-25.67%
Charges for services	9,379,945	30.10%	181,870	1.98%
Investment income	463,700	1.49%	(186,000)	-28.63%
Miscellaneous	363,130	1.17%	90,330	33.11%
Total Revenue	**$31,162,515**	**100.00%**	**($208,415)**	**-0.66%**
Other Financing Sources	$5,441,920		($273,550)	-5.29%

City of Washington

Combined Funds

Expenditures/Expenses by Class

	Actual 2020	Estimated Actual 2021	Amended Budget 2021	Original Budget 2022
Personal Service	$8,644,286	$9,317,081	$9,494,560	$9,786,930
Professional & Purchased Service	5,086,955	5,870,110	5,927,960	6,690,860
Supplies & Other operating Expense	4,368,741	2,646,247	4,876,900	4,704,890
Sub-Total	**$18,099,982**	**$17,833,438**	**$20,299,420**	**$21,182,680**
Capital	3,950,421	7,182,350	17,215,955	14,678,835
Debt Service	4,148,106	5,410,278	5,441,035	4,141,235
Total Expenditures/Expenses	**$26,198,509**	**$30,426,066**	**$42,956,410**	**$40,002,750**
Other Financing Uses	$6,549,488	$6,568,185	$5,158,370	$5,431,920

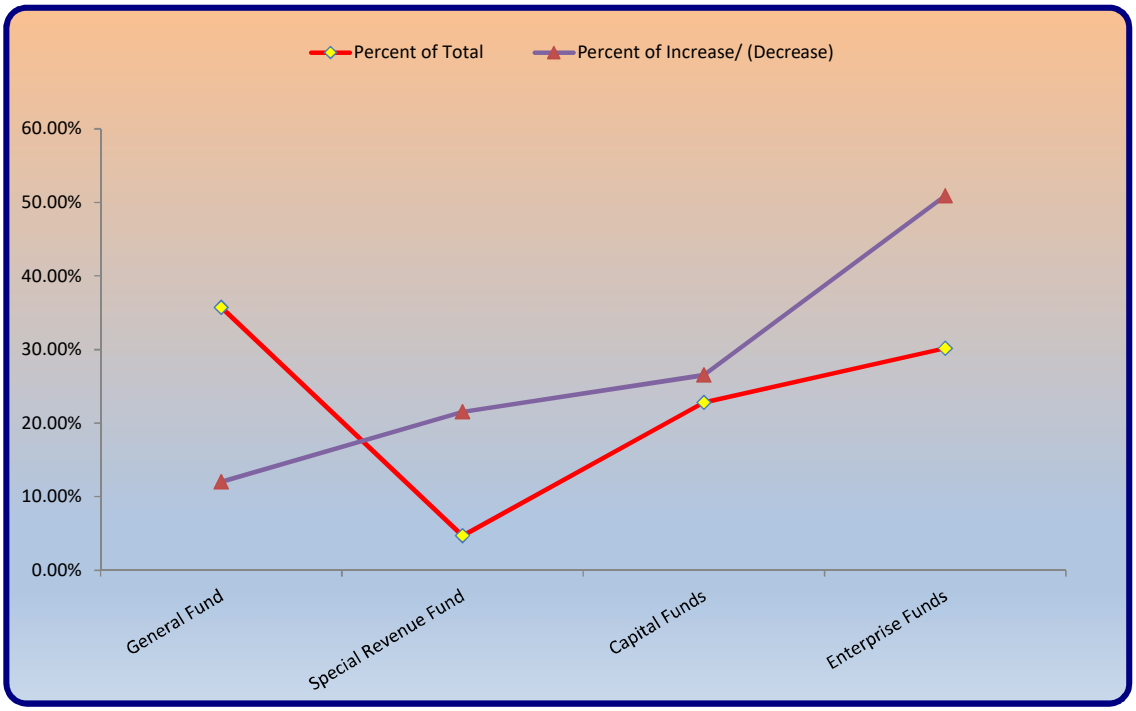


Expenditures/Expenses	Original Budget 2022	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)
Personal Service	$9,786,930	24.47%	$292,370	3.08%
Professional & Purchased Service	6,690,860	16.73%	762,900	12.87%
Supplies & Other Operating Expense	4,704,890	11.76%	(172,010)	-3.53%
	$21,182,680		**883,260**	**4.35%**
Capital	14,678,835	36.69%	(2,537,120)	-14.74%
Debt Service	4,141,235	10.35%	(1,299,800)	-23.89%
Total Expenditures/Expenses	**$40,002,750**	**100.00%**	**(2,953,660)**	**-6.88%**
Other Financing Uses	$5,431,920		($273,550)	-5.30%

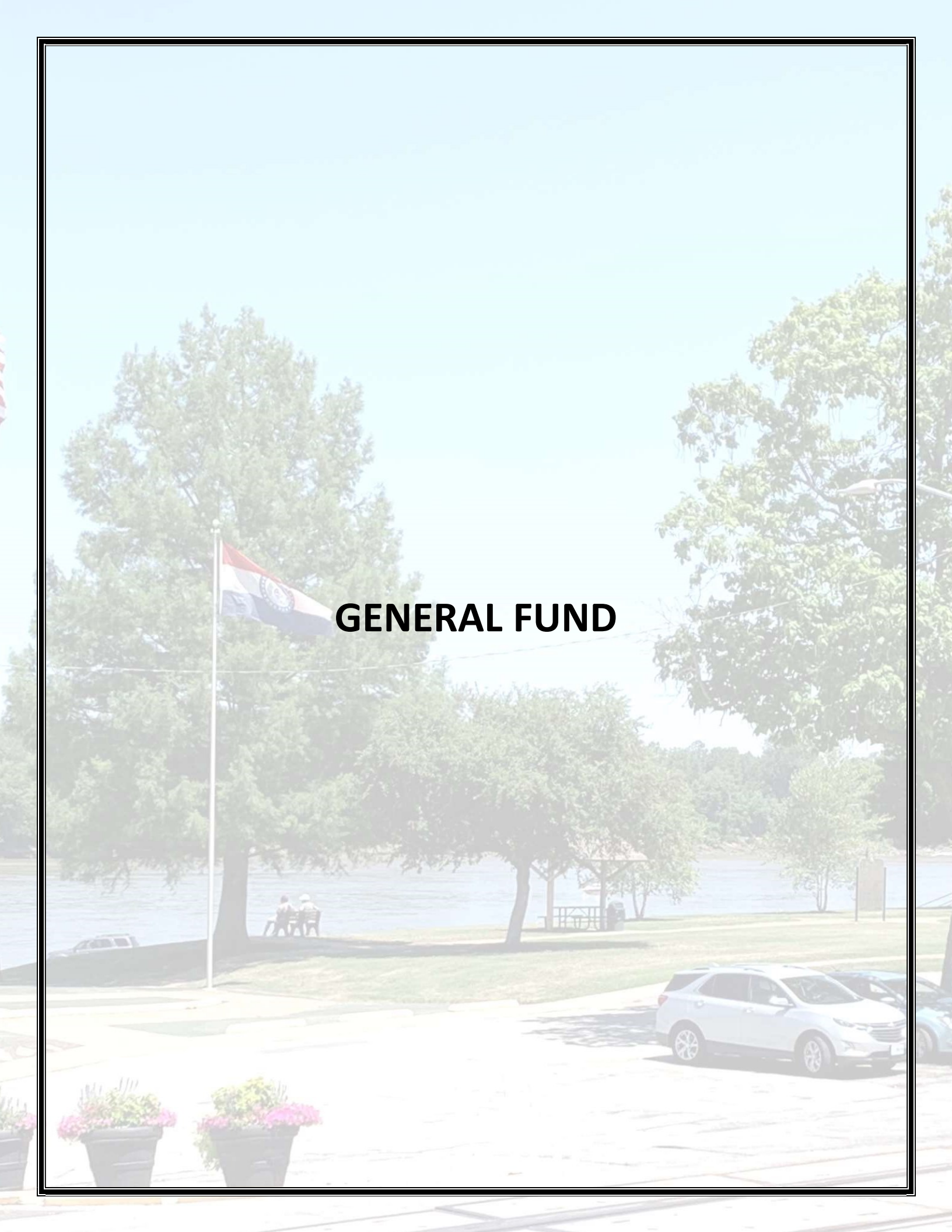
City of Washington

Combined Funds

Expenditures/Expenses by Fund Type



Expenditures/Expenses	Original Budget 2022	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2021
General Fund	$14,286,325	35.71%	$1,530,805	12.00%	$12,755,520
Special Revenue Funds	1,871,410	4.68%	331,798	21.55%	1,539,612
Capital Funds	9,119,970	22.80%	1,911,417	26.52%	7,208,553
Enterprise Funds	12,059,845	30.15%	4,068,089	50.90%	7,991,756
Debt Service Funds	2,665,200	6.66%	(1,304,781)	-32.87%	3,969,981
Total Expenditures/Expenses	**$40,002,750**	**100.00%**	**$6,537,328**	**13.59%**	**$33,465,422**

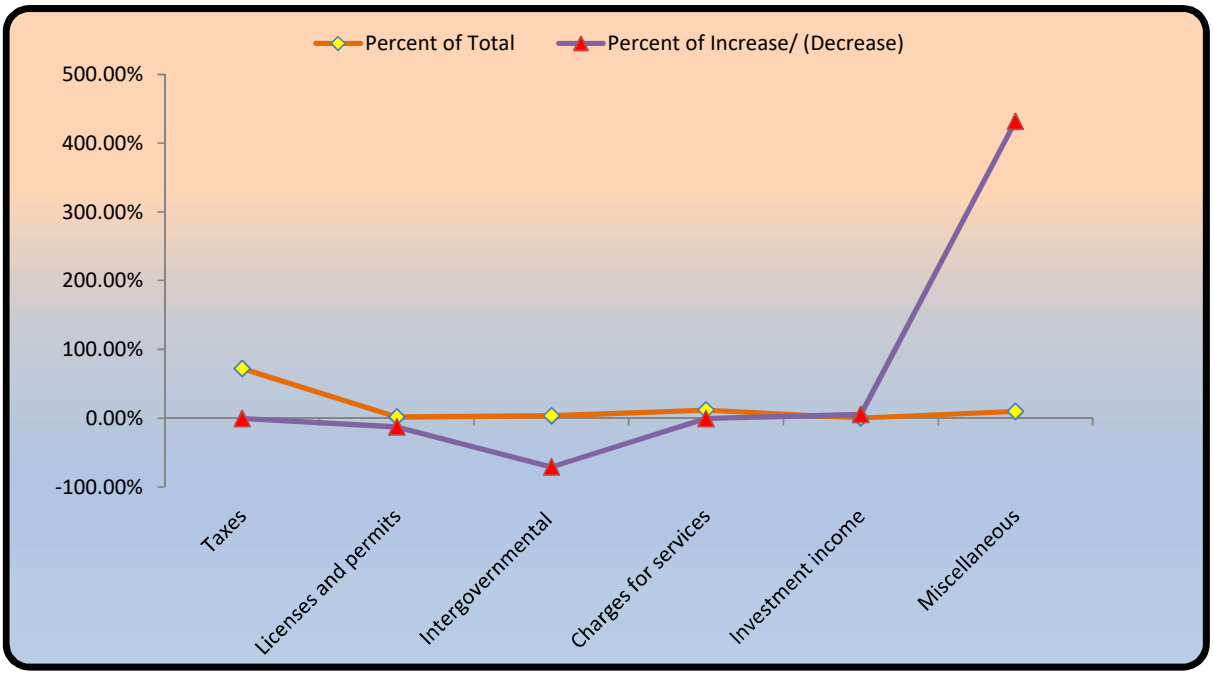


GENERAL FUND

General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2022

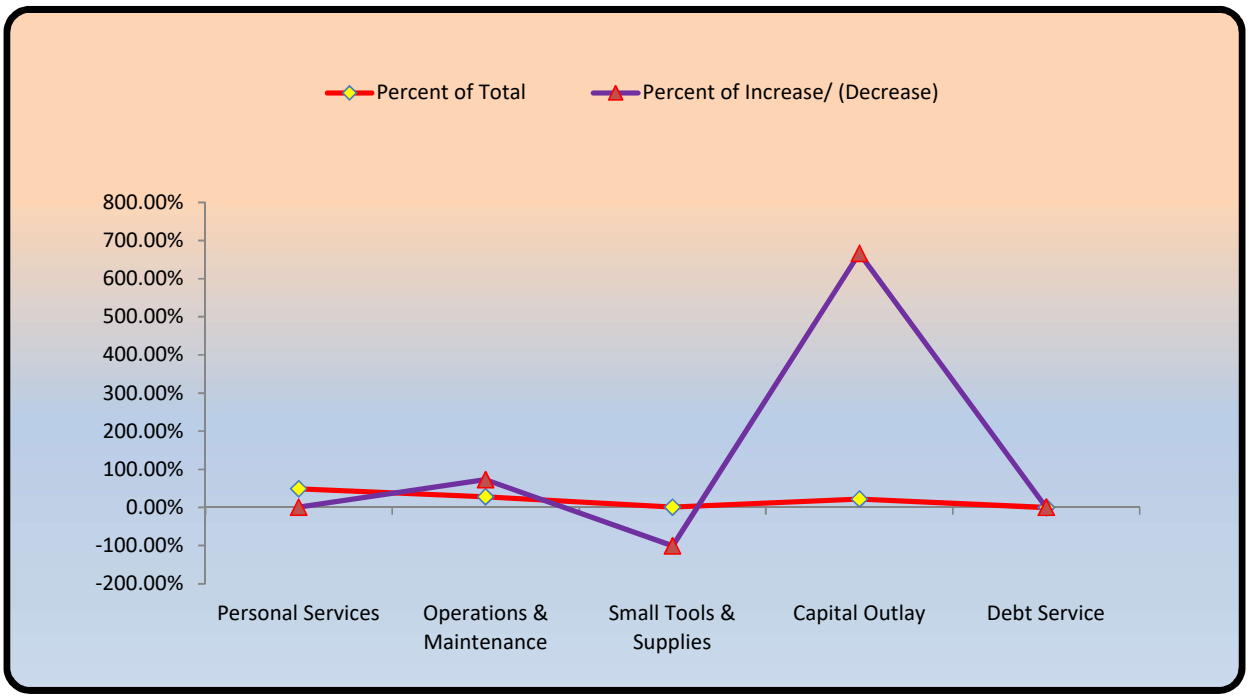
	Revenues	Personal Services	Operations & Maintenance	Small Tools	Capital Outlay	Debt Service	2022 Projected Budget	2021 Final Budget	2021 Estimated Actual
REVENUES									
Taxes									
General property	$ 2,392,820						$ 2,392,820	$ 2,300,360	$ 2,310,150
Sales	4,948,750						4,948,750	4,440,675	4,529,000
Gross receipts	2,150,620						2,150,620	2,183,530	2,258,960
Tourism	160,000						160,000	185,040	165,040
Cigarette	55,000						55,000	55,000	59,000
Licenses and permits	261,750						261,750	207,250	231,750
Intergovernmental									
State grants	1,000						1,000	18,750	18,750
Federal grants	49,650						49,650	422,670	445,500
County law enforcement	450,000						450,000	356,250	340,000
Charges for services	1,625,445						1,625,445	1,476,875	1,426,985
Fines	50,000						50,000	30,000	42,000
Investment income	43,000						43,000	112,000	49,000
Rents	179,705						179,705	172,735	151,600
Donations	1,095,350						1,095,350	26,600	20,100
TOTAL REVENUES	**13,463,090**						**13,463,090**	**11,987,735**	**12,063,335**
EXPENDITURES									
FUNCTIONS/PROGRAMS:									
General Government:									
Administration		341,680	231,590	2,650	-	-	575,920	630,405	601,290
Human Resources		98,995	40,170	1,000	-	-	140,165	113,800	106,225
Finance		541,880	105,405	2,000	-	-	649,285	541,750	541,750
Information Technology		-	394,650	15,300	-	-	409,950	515,250	514,230
Economic Dev./Planning & Zoning/Tourism		110,690	282,715	-	2,731,050	4,000	3,128,455	109,515	105,930
Building Maintenance		82,415	413,255	4,875	-	-	500,545	160,740	164,255
Public Safety:									
Emergency Management		74,590	10,830	5,950	-	-	91,370	81,725	79,285
Communications		749,290	146,010	300	26,000	-	921,600	870,120	850,265
Police		2,796,880	398,370	27,510	40,000	-	3,262,760	3,154,955	3,122,185
Highways & Transportation:									
Engineering & Inspections		352,900	111,485	1,445	-	-	465,830	412,175	408,900
Streets		646,860	706,100	16,000	70,000	-	1,438,960	1,390,850	1,371,945
Airport		132,660	215,935	-	-	-	348,595	396,520	349,750
Culture & Recreation:									
Parks & Recreation		1,059,420	680,715	47,430	254,550	-	2,042,115	1,708,365	1,697,135
Aquatic Center		38,810	254,815	4,950	12,200	-	310,775	220,530	43,090
TOTAL EXPENDITURES		**7,027,070**	**3,992,045**	**129,410**	**3,133,800**	**4,000**	**14,286,325**	**10,306,700**	**9,956,235**
REVENUES OVER (UNDER) EXPENDITURES		**(7,027,070)**	**(3,992,045)**	**(129,410)**	**(3,133,800)**	**(4,000)**	**(823,235)**	**1,681,035**	**2,107,100**
OTHER FINANCING SOURCES (USES)									
Transfers in									
Intergovernmental transfer							1,976,700	1,629,900	1,629,900
Proceeds from bank note									
Transfers out:									
Library Fund - subsidy							(300,000)	(525,000)	(525,000)
Volunteer Fire Fund - tax subsidy							(718,920)	(682,490)	(682,490)
COP Fund							(1,191,700)	(1,304,900)	(1,304,900)
Vehicle & Equipment Replacement Fund							(600,000)	(525,000)	(525,000)
TOTAL OTHER FINANCING SOURCES (USES)							**(833,920)**	**(1,407,490)**	**(1,407,490)**
NET CHANGE IN FUND BALANCE							**(1,657,155)**	$ 273,545	$ 699,610
Fund Balance, October 1							**5,707,470**		
Less: Funding Requirements									
15% Fund Balance, commited for operations							**(1,672,300)**		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2022							**$ 2,378,015**		

City of Washington
General Fund Revenue



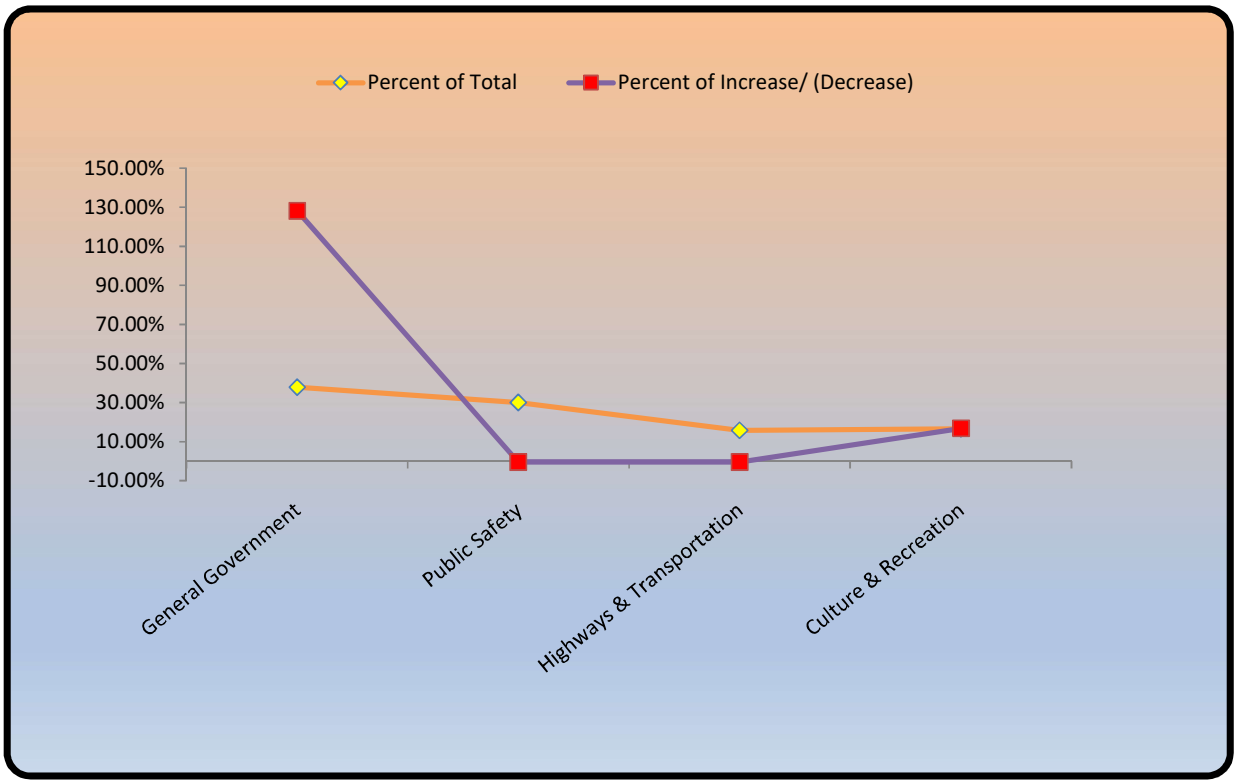
Revenue	Original Budget 2022	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2021
Taxes	$9,707,190	72.10%	($39,785)	-0.41%	$9,746,975
Licenses and permits	261,750	1.94%	(37,213)	-12.45%	298,963
Intergovernmental	500,650	3.72%	(1,209,679)	-70.73%	1,710,329
Charges for services	1,625,445	12.07%	(5,288)	-0.32%	1,630,733
Investment income	43,000	0.32%	2,304	5.66%	40,696
Miscellaneous	1,325,055	9.84%	1,075,864	431.74%	249,191
TOTAL REVENUES	$13,463,090	100%	(213,797)	353.50%	$13,676,887
Other Financing Sources	$1,976,700		(139,207)	-6.58%	$2,115,907

City of Washington
General Fund
Expenditures by Type



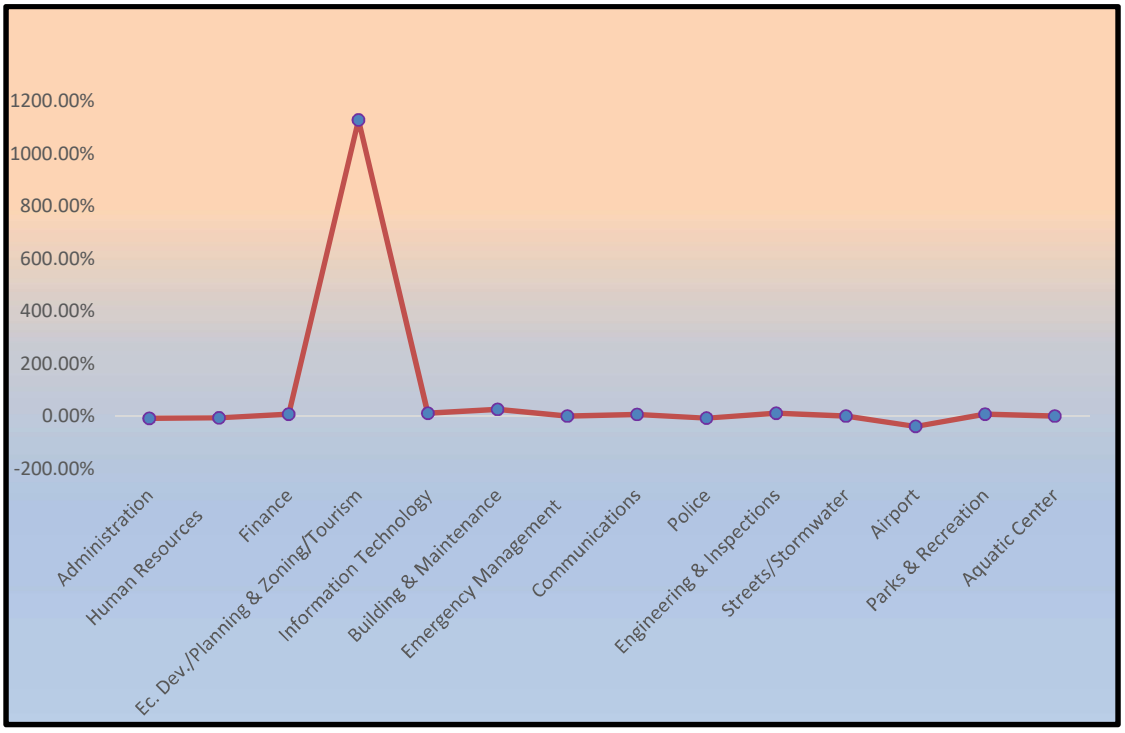
Expenditures	Original Budget 2022	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2021
Personal Services	$ 7,027,070	49.19%	$62,815	0.99%	$6,372,556
Operations & Maintenance	3,992,045	27.94%	1,653,495	72.85%	2,269,765
Small Tools & Supplies	129,410	0.91%	(1,553,315)	-101%	1,542,854
Capital Outlay	3,133,800	21.94%	2,609,905	666.58%	391,539
Debt Service	4,000	0.03%	-	0.00%	3,632
TOTAL EXPENDITURES	$14,286,325	100%	$2,772,900	639.73%	$10,580,346
Other Financing Uses	$2,810,620		$11,320	0.40%	$2,799,300

City of Washington
General Fund
Expenditures by Function



Function	Original Budget 2022	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2021
General Government	$5,404,320	37.83%	$3,035,893	128.18%	$2,368,427
Public Safety	4,275,730	29.93%	(19,169)	-0.45%	4,294,899
Highways & Transportation	2,253,385	15.77%	(8,721)	-0.39%	2,262,106
Culture & Recreation	2,352,890	16.47%	337,979	16.77%	2,014,911
TOTAL EXPENDITURES	$14,286,325	100%	$3,345,982	144.12%	$10,940,343

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



Department	Original Budget 2022	Amended Budget 2021	Percent of Increase/ (Decrease)	Estimated Actual 2021
Administration	$ 575,920	$ 626,765	-8.11%	$ 637,045
Human Resources	140,165	150,495	-6.86%	138,834
Finance	649,285	605,160	7.29%	591,529
Ec. Dev./Planning & Zoning/Tourism	3,128,455	254,615	1128.70%	335,636
Information Technology	409,950	370,990	10.50%	279,799
Building & Maintenance	500,545	397,220	26.01%	386,584
Emergency Management	91,370	85,540	0.00%	85,739
Communications	921,600	864,465	6.61%	791,125
Police	3,262,760	3,518,470	-7.27%	3,418,036
Engineering & Inspections	465,830	419,740	10.98%	402,542
Streets/Stormwater	1,438,960	1,431,410	0.53%	1,431,811
Airport	348,595	574,085	-39.28%	427,752
Parks & Recreation	2,042,115	1,903,770	7.27%	1,742,298
Aquatic Center	310,775	310,700	0.02%	272,613
TOTAL EXPENDITURES	$14,286,325	$11,513,425		$10,941,343

GENERAL FUND
DEPARTMENTS

Mission Statement

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.

2020-2021 Accomplishments

- ✓ Enhance communications with the general public through Social Media websites.
- ✓ Implemented Wellness Incentive.

2021-2022 Goals & Objectives

- Provide information and assist City Council in formulating and establishing City policies. (Strategic Goal #4)
- Continue efforts in overseeing efficient use of City assets. (Strategic Goal #1)
- Provide the best insurance available, within the allotted budget. (Strategic Goal #3)
- Provide and promote positive work environment. (Strategic Goal #2)
- Evaluate and recommend ways to expand City revenues. (Strategic Goal #3)Monitor and coordinate various capital improvement sales tax projects' progress and approve projects as funding becomes available. (Strategic Goal #1, Objective#2)
- Provide effective communication to employees. (Strategic Goal #2, Objective#4)Review and evaluate performance measurements annually. (Strategic Goal #4, Objective #1)Promote teamwork approach among all employees. (Strategic Goal #2, Objective #4)

Key Performance Measures

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Target
Ordinances Passed	166	150	175	185
Resolutions	6	5	10	10
Number of Council Meetings	29	27	27	30
Number of Citizen Complaints	70	50	20	55
General Fund Operating Exp/per Capita	$700	$750	$750	$740

Department Budget Summary

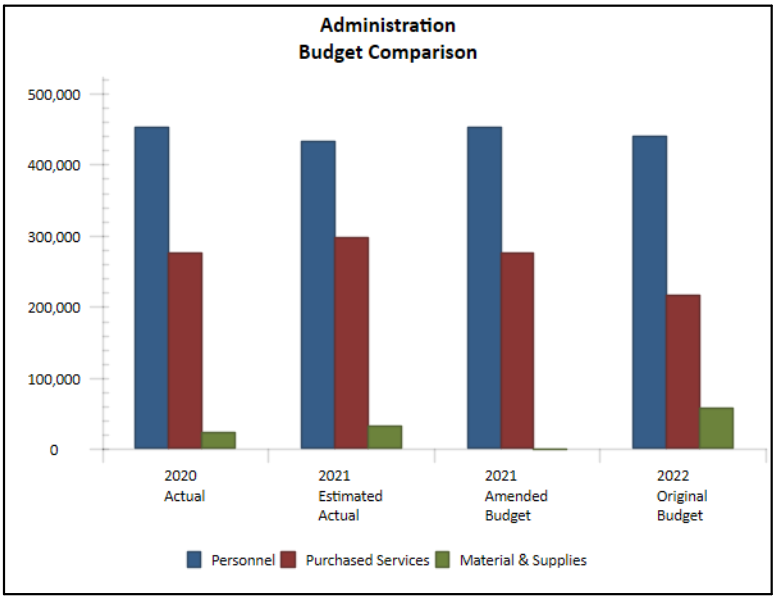
	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Personnel	$ 452,139	$ 433,662	$ 453,320	$ 440,680
Purchased Services	275,772	297,303	276,200	216,620
Material & Supplies	24,077	33,080	41,460	58,790
Total Operating Expenditures	**751,988**	**764,045**	**770,980**	**716,090**
Department Total Budget	**$ 751,988**	**$ 764,045**	**$ 770,980**	**$ 716,090**

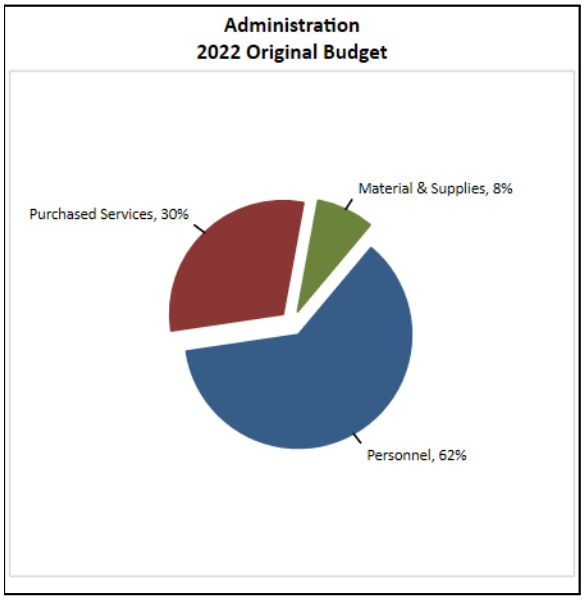
Change from Prior Year

Change from Prior Year Approved Budget	$ (54,890)
Percentage Change	(7)%

Department Staffing Summary

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Elected Officials	2.25	2.25	2.25	2.25
Full Time	4.50	4.50	4.50	4.50
Department Total Budget	**6.75**	**6.75**	**6.75**	**6.75**





Mission Statement

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

2020-2021 Accomplishments

- ✓ Improved the Outdoor Warning Siren System by replacing 7 of the existing out dated sirens.
- ✓ Upgraded all mobile and portable radios for Police/Fire/EMA/Communications
- ✓ Improved Communications Backup Dispatch location at Fire HQ

2021-2022 Goals & Objectives

- Continue to provide a high level of service to the public. (Strategic Goal #5)
- Improve community involvement with Mass Warning system (Code RED). (Strategic Goal #5)
- Continue to provide quality emergency services through education and training. (Strategic Goal #6)
- Improve radio infrastructure and interoperability with addition of MOSWIN. (Strategic Goal #1, Objective #3)
- Review and evaluate performance measurements annually. (Strategic Goal #5, Objective#4)

Key Performance Measures

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Target
Police - Incident Reports	2,680	2,329	2,329	2,389
Police - Citations Issued	312	345	345	354
Police - No-Report	3,830	3,223	3,223	3,304
Police - Unfounded	72	46	46	47
Police - Written/Verbal Warning	2,727	1,553	1,553	1,592
Police - Gone On Arrival	487	554	554	568
Police - End Call	17,967	14,440	14,440	14,801
Total # Police	28,075	22,490	22,490	23,055
Fire - Fires, Explosions	61	62	62	64
Fire - Rescue	215	203	203	208
Fire - Hazardous Conditions	110	74	74	76
Fire - Service Calls	43	39	39	40
Fire - Good Intent Calls	108	142	142	146

Key Performance Measures

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Target
Fire - False Calls	116	111	111	114
Fire - Other	7	4	4	4
Total # Fire Calls	660	635	635	652
911 Transfers	1,911	1,602	1,602	1,642
911 Open Lines	420	420	420	431
911 Hang ups	1,142	1,598	1,598	1,638
911 Calls Received	2,757	3,070	3,070	3,147
Total 911 Calls Handled	6,230	6,690	6,690	6,858
Total Calls Handled	12,340	11,778	11,778	12,359
Average City Cost Per Call	$70.18	$66.75	$66.75	$70.40

Department Budget Summary

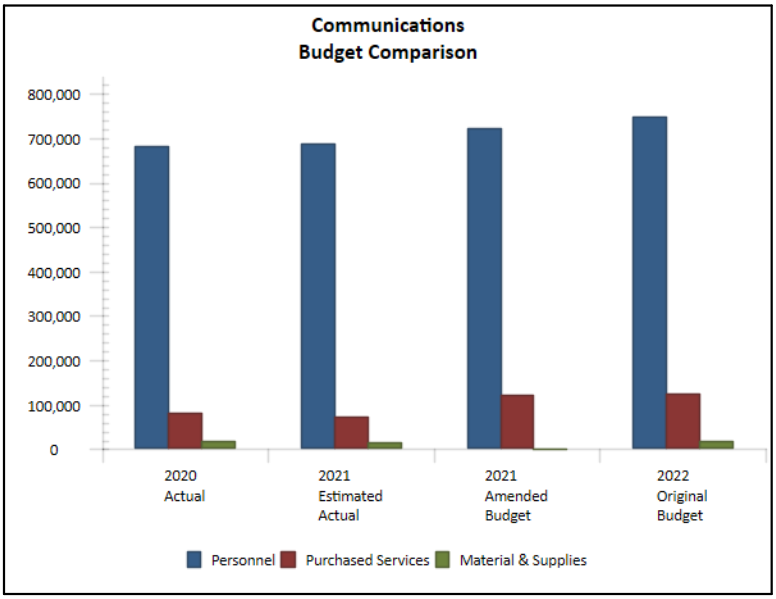
	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Personnel	$ 683,402	$ 688,863	$ 723,900	$ 749,290
Purchased Services	81,133	74,386	121,860	126,590
Material & Supplies	17,630	15,954	18,710	19,720
Total Operating Expenditures	**782,165**	**779,203**	**864,470**	**895,600**
Capital Outlay	-	11,923	-	26,000
Department Total Budget	**$ 782,165**	**$ 791,126**	**$ 864,470**	**$ 921,600**

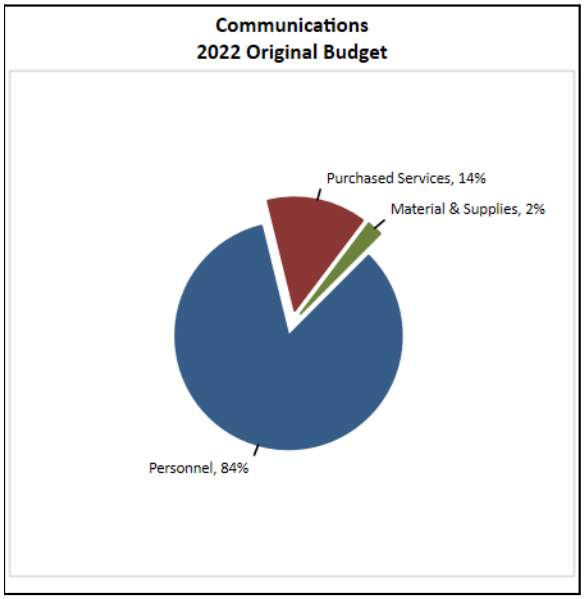
Change from Prior Year

Change from Prior Year Approved Budget	$ 57,130
Percentage Change	7 %

Department Staffing Summary

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Full Time	9.00	9.00	11.00	11.00
Department Total Budget	**9.00**	**9.00**	**11.00**	**11.00**


Communications
Budget Comparison
800,000
700,000
600,000
500,000
400,000
300,000
200,000
100,000
0
2020 Actual
2021 Estimated Actual
2021 Amended Budget
2022 Original Budget
Personnel
Purchased Services
Material & Supplies


Communications
2022 Original Budget
Purchased Services, 14%
Material & Supplies, 2%
Personnel, 84%

Mission Statement

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.

2020-2021 Accomplishments

- ✓ Trained all officers 24 CEUs hours required to maintain POST certification. Additional hours of training also provided in other areas.
- ✓ Purchase of three (6) police vehicles for use in Road Patrol. Three were a carry over from 2020 Budget due to COVID.
- ✓ The Police Department secured three (3) traffic grants.
- ✓ Department brought up to full manpower.
- ✓ The Department was under Emergency Operations and procedures the majority of the year due to the COVID-19 Pandemic. Near normal operations were resumed around April, 2021.

2021-2022 Goals & Objectives

- Continue to improve service and relationships with our citizens by instilling in our officers a helpful and service-oriented mind set so officers will work to see themselves as protectors of the community. (Strategic Goal #1 #2 and #5)
- To look at ways to reduce the number of traffic accidents within our city. (Strategic Goal #6)
- 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)
- To ensure and improve officer safety through training and purchase of state of the art equipment. (Strategic Goal #1 and #2)
- Address critical needs related to safety, social issues and crime trends within the Community. (Strategic Goal #1 and #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)
- 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)

- 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)
- 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)

Key Performance Measures

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Target
Homicide/Manslaughter	0	1	0	0
Assault Related Crimes	95	75	0	85
Arson Related Crimes	1	1	0	1
Rape	4	2	4	2
Robbery	2	2	2	2
Burglary	52	45	54	48
Larceny	458	418	400	438
Attempt Stealing	0	0	0	0
Possess/Receive Stolen Property	7	4	5	5
Stolen Vehicles	72	32	45	52
Recovered Vehicles	42	28	35	35
Vehicle Tampering	6	8	5	7
Domestic Violence Crimes	221	190	200	200
Drug Offenses	107	112	112	109
Property Damage	106	128	128	117
Other Criminal Offenses	1,126	1,294	1,600	1,255
Other Offenses	399	300	480	349
Traffic	5,253	4,658	6,100	4,955
Special Detail	14,777	13,262	17,000	14,019
Explorer Program Activities	11	8	6	9
School Resource	567	840	700	703
Dare	120	76	80	98
Total Calls	23,516	21,484	26,791	22,489
Total Reports Filed	2,638	2,414	3,000	2,526

Department Budget Summary

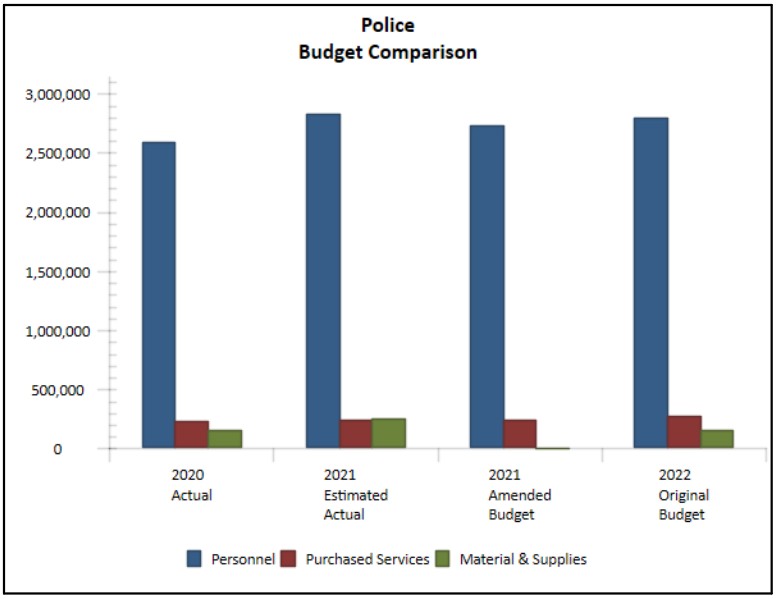
	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Personnel	$ 2,596,754	$ 2,827,716	$ 2,736,860	$ 2,796,880
Purchased Services	237,064	239,908	243,670	272,310
Material & Supplies	152,493	253,937	163,770	153,570
Total Operating Expenditures	**2,986,311**	**3,321,561**	**3,144,300**	**3,222,760**
Capital Outlay	40,955	96,477	-	40,000
Department Total Budget	**$ 3,027,266**	**$ 3,418,038**	**$ 3,144,300**	**$ 3,262,760**

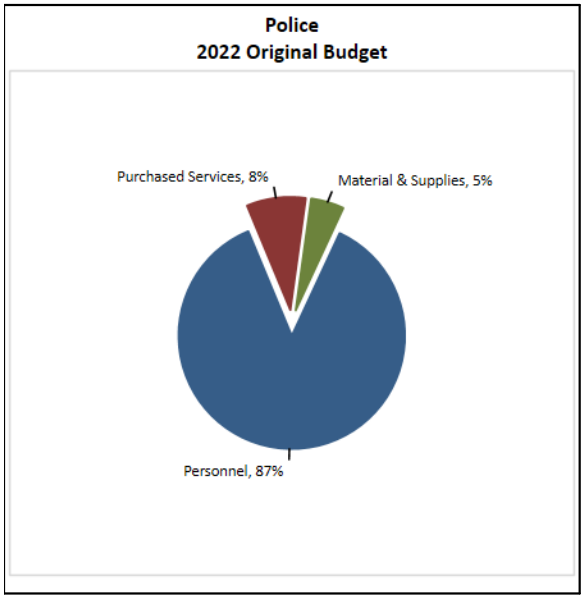
Change from Prior Year

Change from Prior Year Approved Budget	$ 118,460
Percentage Change	4 %

Department Staffing Summary

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Elected Officials	0.05	0.05	0.05	0.05
Full Time	33.00	33.00	32.00	31.50
Seasonal	0.05	0.05	0.05	0.05
Department Total Budget	**33.10**	**33.10**	**32.10**	**31.60**





Mission Statement

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.

2020-2021 Accomplishments

- ✓ Received an unmodified opinion on the audited annual ACFR.
- ✓ Met all debt service requirements and maintained high credit rating.
- ✓ Received awards from GFOA for: Distinguished Budget Award (12 consecutive years) and the Certificate of Achievement for Excellence in Financial Reporting Award (12 consecutive years).

2021-2022 Goals & Objectives

- Comply with current and new Government Accounting Standards Board (GASB) statements regarding financial reporting. (Strategic Goal #4)
- Provide citizens with quality and efficient customer service. (Strategic Goal #5)
- Provide safeguarding of assets by maintaining an adequate internal control structure and separation of duties. (Strategic Goal #4)
- Maximize investment income and monitor adequate cash flows. (Strategic Goal #3)
- Research and analyze GFOA comments and incorporate applicable improvements into future budgets and financial statements. (Strategic Goal #4, Objective #3)
- Review and evaluate performance measurements annually. (Strategic Goal #5, Objective #4)
- Update all financial polices and create one manual for City Council approval. (Strategic Goal #4, Objective #2)
- Invest excess funds. (Strategic Goal #3, Objective #3)
- Continue to receive GFOA Budget and ACFR awards. (Strategic Goal #5, Objective #5)

Key Performance Measures

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Target
Accounts Payable Processed	9,000	9,100	9,100	9,100
Average Processing Cost per A/P Invoice	$17.22	$17.03	$17.03	$17.03
Accounts Receivable Processed	3,100	3,250	3,300	3,300
Average Processing Cost per A/R Invoice	$25.48	$24.31	$24.31	$23.94
Business Licenses Issued	1,227	820	820	1,200
Average Staff Cost per License Issued	$22.00	$32.93	$32.93	$22.50
Water Bills Issued	78,466	80,713	80,713	83,976
Average Cost to Issue Utility Bill	$2.93	$2.85	$2.85	$2.74
Average Monthly Utility Bill	$60.49	$62.00	$62.00	$66.32
Utility Receipt Entry Cost	$1.12	$1.09	$1.09	$1.05
Tax Bills Assessed	13,954	14,000	14,000	14,000
Tax Collection Rates - RE & PP	94.60%	95.00%	95.00%	95.00%
Bond Rating-Standard & Poor's	A+	A+	A+	A+
Annual Debt Service per Capita	$3,390	$3,148	$3,148	$3,140

Department Budget Summary

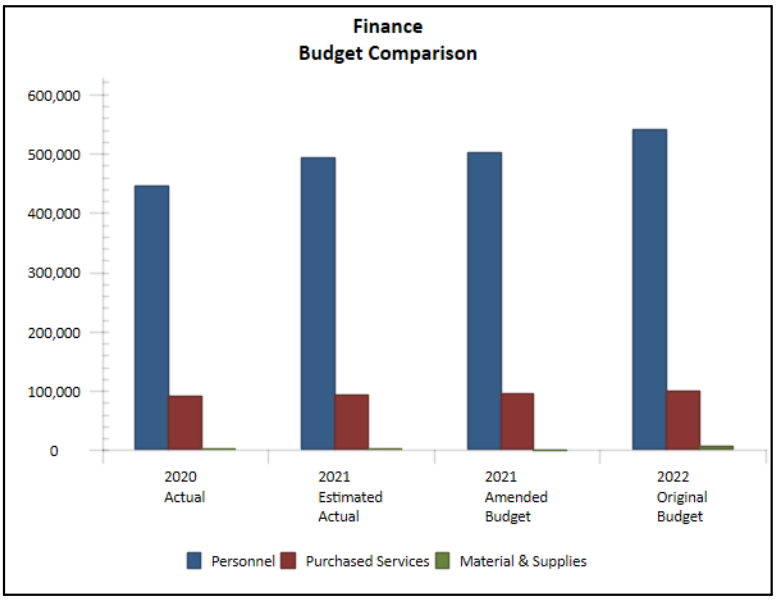
	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Personnel	$ 446,020	$ 493,851	$ 502,460	$ 541,880
Purchased Services	92,276	94,420	95,650	100,450
Material & Supplies	3,460	3,259	7,050	6,950
Total Operating Expenditures	**541,756**	**591,530**	**605,160**	**649,280**
Department Total Budget	**$ 541,756**	**$ 591,530**	**$ 605,160**	**$ 649,280**

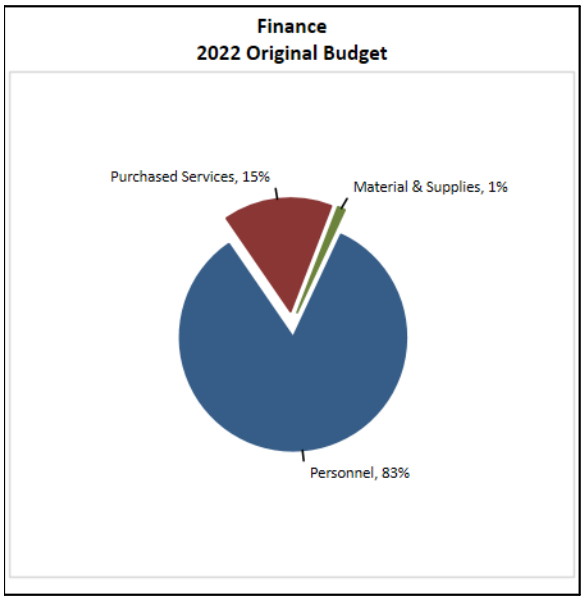
Change from Prior Year

Change from Prior Year Approved Budget	$ 44,120
Percentage Change	7 %

Department Staffing Summary

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Full Time	7.50	7.50	8.00	8.00
Department Total Budget	**7.50**	**7.50**	**8.00**	**8.00**





Mission Statement

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.

2020-2021 Accomplishments

- ✓ Assisted 3 local companies with significant expansions.
- ✓ Created a video series on Live Work and Play in Washington. Secured footage for new commercials.

2021-2022 Goals & Objectives

- Begin/Continue an aggressive business retention and expansion program. (Strategic Goal #8)
- Begin new industrial park development. (Strategic Goal #8)
- Continue collaboration with Missouri Partnership and St. Louis Regional Chamber to market community to new industries. (Strategic Goal #8)
- Implement a strategic marketing plan to attract a younger and skilled workforce. (Strategic Goal #5)
- Target industry clusters for best available future job growth. (Strategic Goal #8)
- Continue to market quality of life in promotional materials to site selectors, industries and future workforce. (Strategic Goal #8)
- Collaborate with East Central College, Four Rivers Career Center and Chamber of Commerce to identify job opportunities with existing employers. (Strategic Goal #8)
- Continue to improve Washington Regional Airport. (Strategic Goal #1)
- Expand Highway 47 to four lanes south to Union and St. Clair. (Strategic Goal #1)

Key Performance Measures

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Target
New industries moved into City	2	3	3	3
New Businesses in the City	102	105	105	105
Business Prospects Assisted	18	18	18	20
Expansion of industries	2	3	3	5
Relocation of industries	1	1	2	2

Department Budget Summary

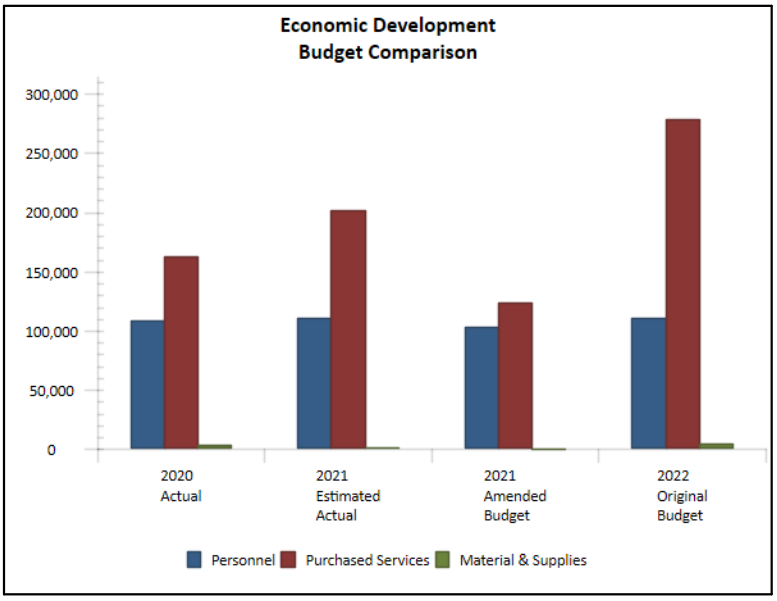
	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Personnel	$ 109,022	$ 111,198	$ 103,550	$ 110,690
Purchased Services	162,618	201,378	123,870	278,120
Material & Supplies	3,735	1,429	5,200	4,600
Total Operating Expenditures	**275,375**	**314,005**	**232,620**	**393,410**
Capital Outlay	-	-	-	2,731,050
Debt Service	4,178	3,632	4,000	4,000
Department Total Budget	**$ 279,553**	**$ 317,637**	**$ 236,620**	**$ 3,128,460**

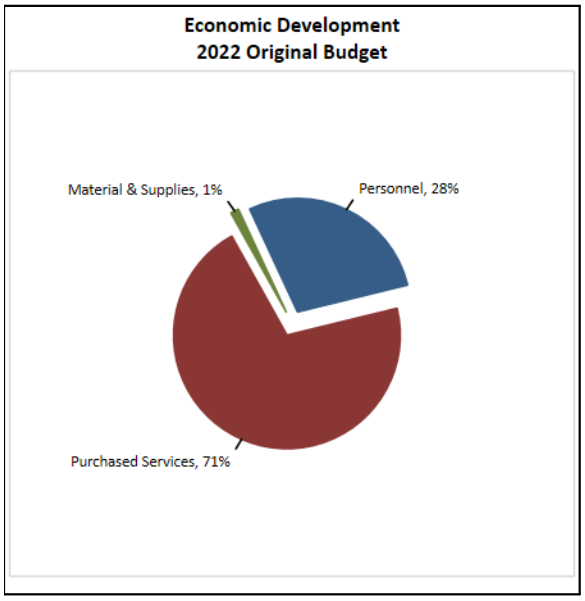
Change from Prior Year

Change from Prior Year Approved Budget	$ 2,891,840
Percentage Change	1,222 %

Department Staffing Summary

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Full Time	1.00	1.00	1.00	1.00
Department Total Budget	**1.00**	**1.00**	**1.00**	**1.00**





Mission Statement

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.

2020-2021 Accomplishments

- ✓ Managed various transportation improvements, including: Design for 2022 paving projects
- ✓ Continued the residential occupancy inspection program.
- ✓ Reconstructed the Riverfront Trail
- ✓ Expanded upon our Stormwater MS4 program.

2021-2022 Goals & Objectives

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

Key Performance Measures

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Target
Permits Issued	1,180	1,400	1,400	1,200
Average City Cost to Issue Permits	$32.84	$27.68	$27.68	$32.29
Street Improvements	866,000	2,000,000	2,000,000	2,500,000
# of project overruns	1	0	0	0
Amount of project overruns	$40,300	0	0	0
# of Change Orders	3	0	0	0
# Building Inspections Performed	2,432	2,570	2,570	2,500
Average City Cost to Perform Inspection	$15.93	$15.08	$15.08	$15.50
# of total projects	2	1	1	3

Department Budget Summary

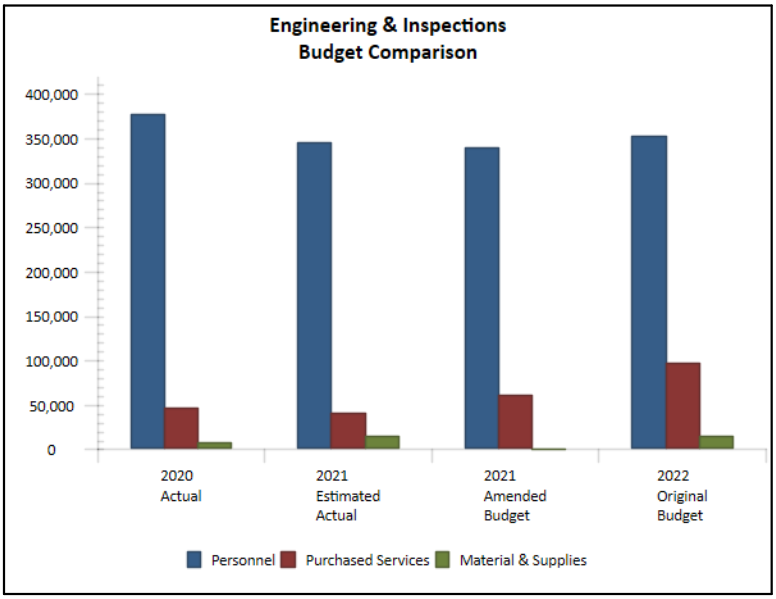
	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Personnel	$ 377,080	$ 345,708	$ 340,320	$ 352,900
Purchased Services	46,883	41,206	61,200	97,780
Material & Supplies	7,184	15,631	18,230	15,150
Total Operating Expenditures	**431,147**	**402,545**	**419,750**	**465,830**
Department Total Budget	**$ 431,147**	**$ 402,545**	**$ 419,750**	**$ 465,830**

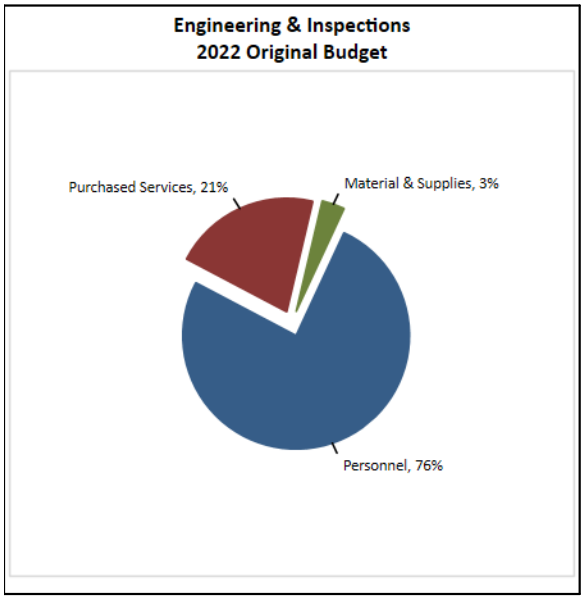
Change from Prior Year

Change from Prior Year Approved Budget	$ 46,080
Percentage Change	11 %

Department Staffing Summary

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Full Time	5.00	5.00	5.00	5.00
Department Total Budget	**5.00**	**5.00**	**5.00**	**5.00**


Engineering & Inspections
Budget Comparison
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
0
2020 Actual
2021 Estimated Actual
2021 Amended Budget
2022 Original Budget
Personnel
Purchased Services
Material & Supplies


Engineering & Inspections
2022 Original Budget
Purchased Services, 21%
Material & Supplies, 3%
Personnel, 76%

Mission Statement

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.

2020-2021 Accomplishments

- ✓ Worked closely with other departments (Engineering, Water, Parks,) to complete jobs and snow removal operations, sidewalk repairs.
- ✓ Storm water line repair, Asphalt repair citywide, Retention Pond Maintenance.
- ✓ Continue with street, and parking lot maintenance program, including Crack sealing and cover sealing
- ✓ Continue mowing and maintaining large and small City and Park properties throughout the City.

2021-2022 Goals & Objectives

- Maintain complete vehicle fleet to support street repair operations. (Strategic Goal #1, Objective #1)
- Inspect and monitor all street department projects to ensure safety of workers and residents. (Strategic Goal #1, Objective #3) Manage and control all storm water runoff to improve traffic study. (Strategic Goal #6, Objective #1)
- Maintain a smooth pavement driving surface and extend the life of City streets. (Strategic Goal #6, Objective #1)
- Upgrade outdated equipment and vehicles and increase maintenance of current fleet. (Strategic Goal #1, Objective #1)
- Perform regular on-sight inspections; ensure crews have adequate safety equipment available. (Strategic Goal #1, Objective #3)
- Inspect, maintain, and repair storm water services to manage flow and impact of storm water. (Strategic Goal #1, Objective #3)
- Increase street drivability and safety through proactive maintenance and repair operations. (Strategic Goal #1, Objective #3)

Key Performance Measures

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Target
Number of miles swept	400	400	400	400
Number of times swept	4	4	4	4
Number of snow events	12	12	12	5
Average number of hours for snow event	12	12	12	12
Average hourly wage + benefits street staff	$22	$23	$23	$24
Estimated staff cost of snow event (8 workers)	$2,112	$2,208	$2,208	$2,304

Department Budget Summary

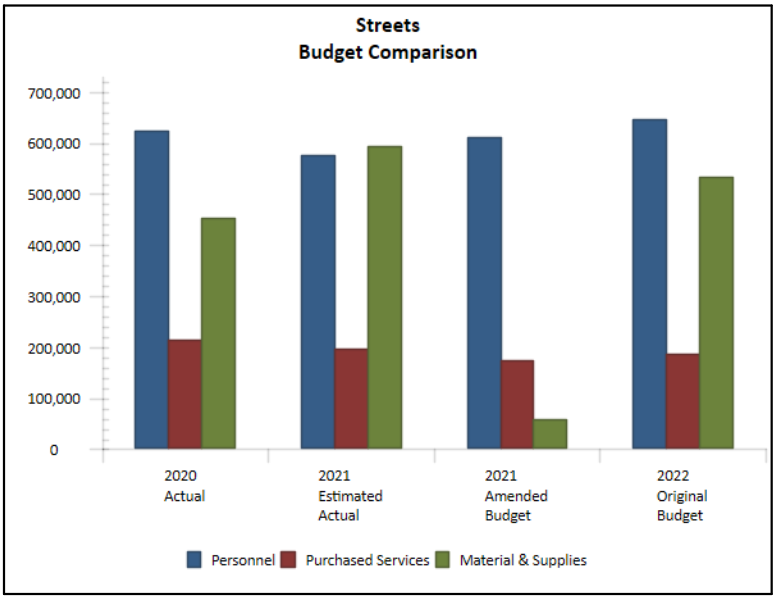
	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Personnel	$ 624,290	$ 576,052	$ 610,730	$ 646,860
Purchased Services	214,068	197,193	173,780	187,950
Material & Supplies	454,554	593,437	580,900	534,150
Total Operating Expenditures	**1,292,912**	**1,366,682**	**1,365,410**	**1,368,960**
Capital Outlay	-	65,130	60,000	70,000
Department Total Budget	**$ 1,292,912**	**$ 1,431,812**	**$ 1,425,410**	**$ 1,438,960**

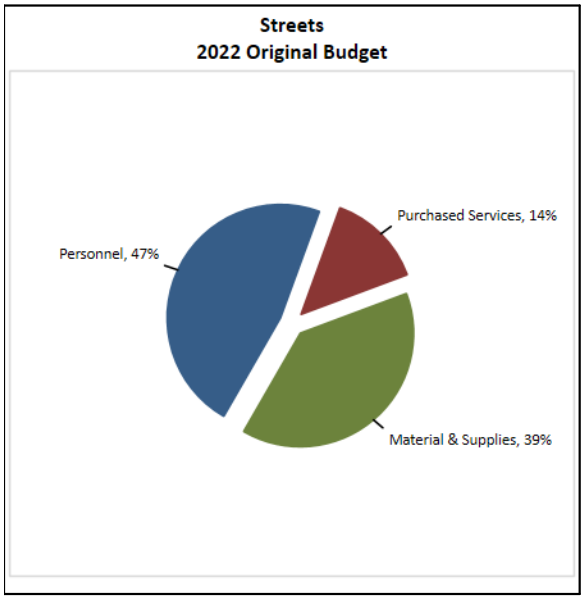
Change from Prior Year

Change from Prior Year Approved Budget	$ 13,550
Percentage Change	1 %

Department Staffing Summary

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Full Time	11.75	11.75	13.75	10.75
Department Total Budget	**11.75**	**11.75**	**13.75**	**10.75**


Streets
Budget Comparison
700,000
600,000
500,000
400,000
300,000
200,000
100,000
0
2020 Actual
2021 Estimated Actual
2021 Amended Budget
2022 Original Budget
Personnel
Purchased Services
Material & Supplies


Streets
2022 Original Budget
Purchased Services, 14%
Personnel, 47%
Material & Supplies, 39%

Mission Statement

To 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 staff.

2020-2021 Accomplishments

- ✓ Power washing of City Complex Buildings - City Hall, Library, and Public Safety
- ✓ Installation of no touch door pulls and bottle filler water fountain
- ✓ Extensive HVAC work at the Library

2021-2022 Goals & Objectives

- Properly maintain City buildings under the department's care through effective use of appropriated funds. (Strategic Goal #1)
- Efficient use of technology and equipment. (Strategic Goal #1)
- Provide a safe, healthy and inspiring work environment. (Strategic Goal #2, Objective #1 & 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)
- Keep all buildings in an excellent state of repair. (Strategic Goal #1, Objective #3)
- Be proficient in the operation and daily maintenance of all climate control systems. (Strategic Goal #2, Objective #1 and 2)
- Review and evaluate performance measurements annually. (Strategic Goal #5, Objective # 4)
- Monitor and evaluate operational costs associated with the implementation of high efficiency lighting at various City buildings. (Strategic Goal #1, Objectives #3)

Key Performance Measures

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Target
HVAC System Maintenance	4	4	4	4
Pest Control	4	4	4	4
Elevator Inspection	2	2	2	2

Department Budget Summary

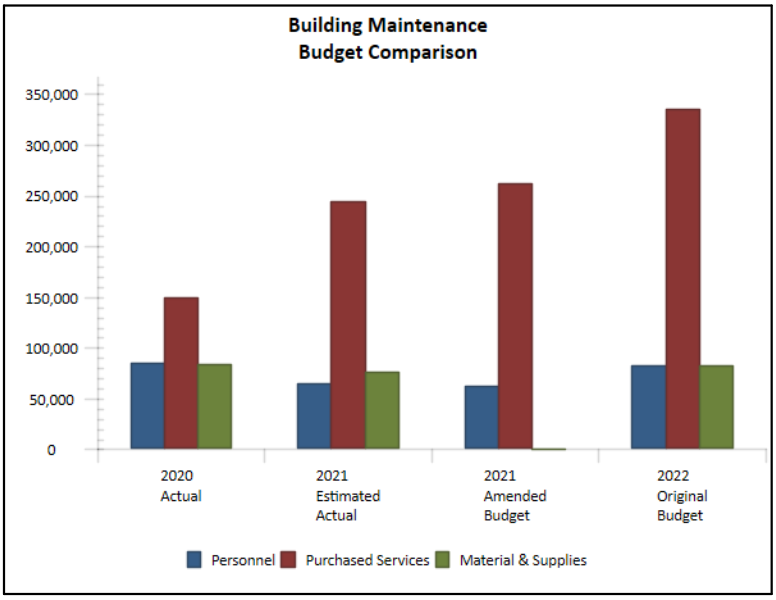
	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Personnel	$ 84,805	$ 65,479	$ 62,220	$ 82,410
Purchased Services	149,186	244,471	262,800	335,620
Material & Supplies	83,569	76,630	72,220	82,500
Total Operating Expenditures	**317,560**	**386,580**	**397,240**	**500,530**
Department Total Budget	**$ 317,560**	**$ 386,580**	**$ 397,240**	**$ 500,530**

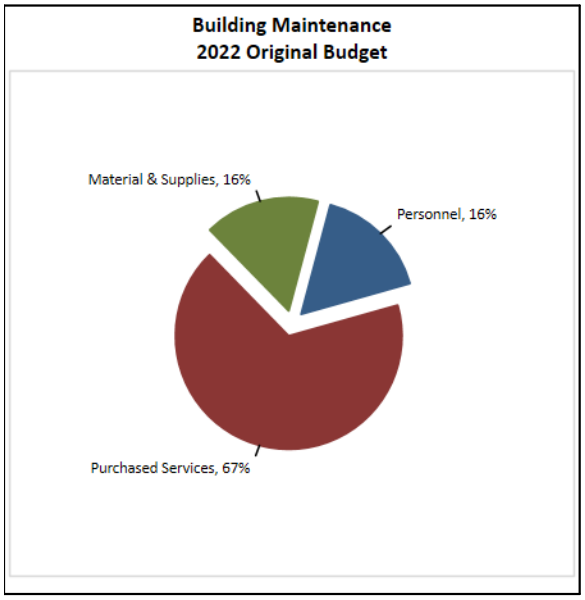
Change from Prior Year

Change from Prior Year Approved Budget	$ 103,290
Percentage Change	26 %

Department Staffing Summary

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Full Time	2.00	2.00	1.00	1.00
Department Total Budget	**2.00**	**2.00**	**1.00**	**1.00**





Mission Statement

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.

2020-2021 Accomplishments

- ✓ Updated several servers where needed and increased City camera network by over 80%.
- ✓ Added additional layers of spam filtering and antivirus protection.
- ✓ Updated City computers in accordance with annual inventory list.

2021-2022 Goals & Objectives

- Provide effective technology support for computer, multimedia, voice, and web based applications and services as needed. (Strategic Goal #2)
- Promote and facilitate the effective integration of technology through planning, training, consulting, and other support activities. (Strategic Goal #1)
- Facilitate the collection, storage, security and integrity of electronic data while ensuring appropriate access. (Strategic Goal #5)
- Provide leadership for effective strategic and tactical planning in the use of technology. (Strategic Goal #2)
- Provide fast and reliable access to all information systems. (Strategic Goal #1)
- Research, acquire, and implement improvements to communication of information as needed. (Strategic Goal #5, Objective #4)
- Upgrade and expand IT infrastructure to meet future needs. (Strategic Goal #1, Objective #3)
- Evaluate systems and identify points of improvement through utilization of emerging technology. (Strategic Goal #1, Objective #3)
- Maintain and enhance disaster recovery practices. (Strategic Goal #1, Objective #3)

Key Performance Measures

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Target
# of End Users	225	225	225	225

Department Budget Summary

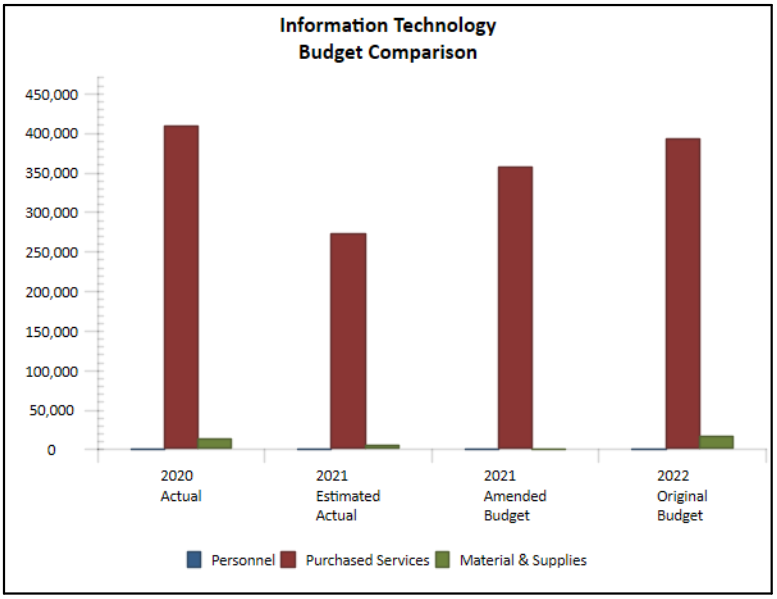
	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Purchased Services	$ 408,605	$ 272,363	$ 357,390	$ 392,650
Material & Supplies	14,236	6,436	13,600	17,300
Total Operating Expenditures	**422,841**	**278,799**	**370,990**	**409,950**
Department Total Budget	**$ 422,841**	**$ 278,799**	**$ 370,990**	**$ 409,950**

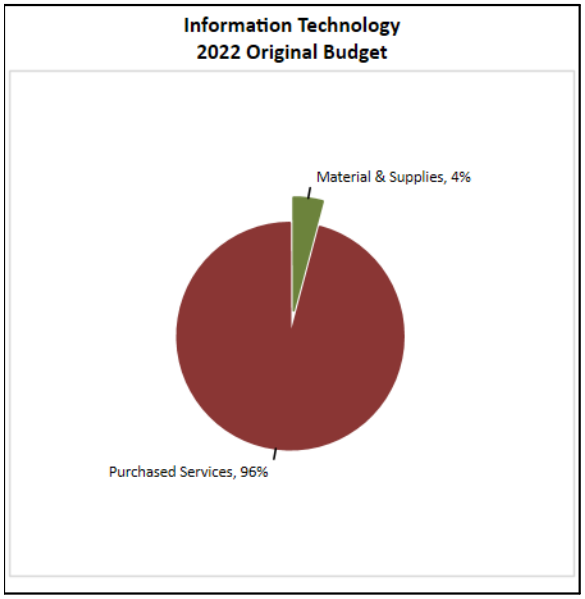
Change from Prior Year

Change from Prior Year Approved Budget	$ 38,960
Percentage Change	11 %

Department Staffing Summary

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget





Mission Statement

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.

2020-2021 Accomplishments

- ✓ Repaved and sealed asphalt at the Fairgrounds.
- ✓ Trimmed trees along the Missouri Riverfront opening up the view from Front Street.
- ✓ Completed Phase II of park signage rebranding.
- ✓ Opened the back nine holes and installed a creek crossing at the Busch Creek Disc Golf Course.
- ✓ Received Tree City USA Designation for the 15th year.
- ✓ Added 45 additional parking spots at Lakeview Soccer Fields.
- ✓ Installed new sidewalks and protective netting at Main Park playground.
- ✓ City staff installed all landscaping beds, plants, and sod at the new aquatic complex.
- ✓ Performed preventative maintenance and repaired brick columns at the Farmer's Market lot.

2021-2022 Goals & Objectives

- Participate in Tree City USA and America In Bloom programs. (Strategic Goal #5)
- Create and implement various Park & Recreation policies and procedures. (Strategic Goal #4)
- Continue to maintain parks and facilities at the highest level while staying within the operating budget. (Strategic Goal #6, Objective #3)
- Cross train staff to be interchangeable in case of emergency or illness. (Strategic Goal #2, Objective #3)
- Emphasize safety and improving safe work procedures through training and safety videos. (Strategic Goal #2, Objective #1)
- Lower vehicle and equipment maintenance costs through replacement program for vehicles/items that have lapsed current useful life. (Strategic Goal #1, Objective #1)
- Work with local civic organizations to help fund park improvement projects. (Strategic Goal #3, Objective #5)
- Research and obtain grants to enhance park facilities and recreational opportunities. (Strategic Goal #3, Objective #5)
- Review and evaluate performance measures annually. (Strategic Goal #5, Objective #4)

Key Performance Measures

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Target
Park Facilities	16	16	16	16
Playgrounds	7	7	7	8
Athletic fields	17	17	17	17
Tennis Courts	6	6	6	6
Skate Parks	1	1	1	1
Disc Golf Course	1	1	1	1
Dog Park	1	1	1	1
Pavilions	12	12	12	12
Acres maintained	550	550	550	550
Miles of trails	10.85	10.85	10.85	10.85
Square Ft. of planting beds maintained	262,000	262,000	262,000	262,000
Number of trees planted	141	132	150	150
Number of trees pruned	302	320	350	325
Number of trees removed	36	40	32	40
Number of Camp Participants	0	60	90	90
Number of Programs offered	10	25	50	35

Department Budget Summary

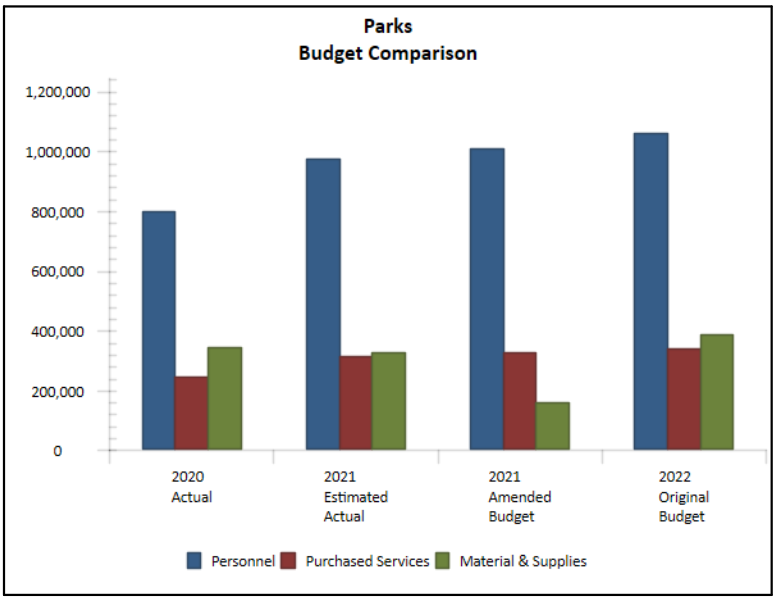
	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Personnel	$ 799,610	$ 976,573	$ 1,008,890	$ 1,059,420
Purchased Services	245,011	315,339	326,760	339,570
Material & Supplies	345,688	328,081	407,640	388,570
Total Operating Expenditures	**1,390,309**	**1,619,993**	**1,743,290**	**1,787,560**
Capital Outlay	360,030	121,076	160,500	254,550
Department Total Budget	**$ 1,750,339**	**$ 1,741,069**	**$ 1,903,790**	**$ 2,042,110**

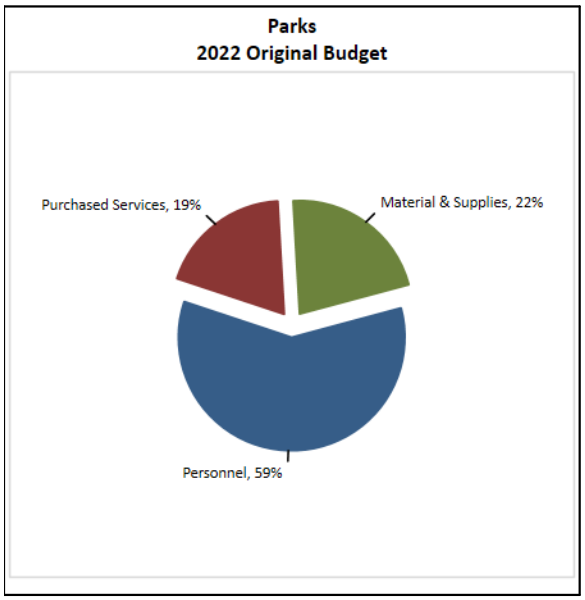
Change from Prior Year

Change from Prior Year Approved Budget	$ 138,320
Percentage Change	7 %

Department Staffing Summary

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Full Time	15.00	15.00	15.00	14.00
Seasonal	-	-	-	16.00
Department Total Budget	**15.00**	**15.00**	**15.00**	**30.00**





Mission Statement

To provide a safe and enjoyable aquatic complex, provide activities for all ages including a full range of learn-to-swim classes.

2020-2021 Accomplishments

- ✓ Opened the new aquatic complex on time and within budget.
- ✓ Operated the new concession stand with part time staff.
- ✓ Developed a pool party package for patrons.
- ✓ Designed the splash pad feature to operate before and after the pool is open/closed for the season.
- ✓ Designed the complex to allow for future Funbrella and Flume Slide donations.

2021-2022 Goals & Objectives

- Review operations of the aquatic complex annually to improve the customer experience. (Strategic Goal #6)
- Increase aquatic programming and provide quality activities and services for patrons. (Strategic Goal #9)
- 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)
- Improve aquatic activities and operations through continued training and development of staff. (Strategic Goal #9, Objective #2)
- Review previous years attendance numbers, admission fees and operating hours. (Strategic Goal #6, Objective #3)
- Maximize the number of days the pool is used during the season. (Strategic Goal #5, Objective #3)

Key Performance Measures

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Target
Pool passes issued	0	756	240	775
Average monthly attendance	0	3,754	6,000	3,800
Pool birthday parties	0	20	0	25

Department Budget Summary

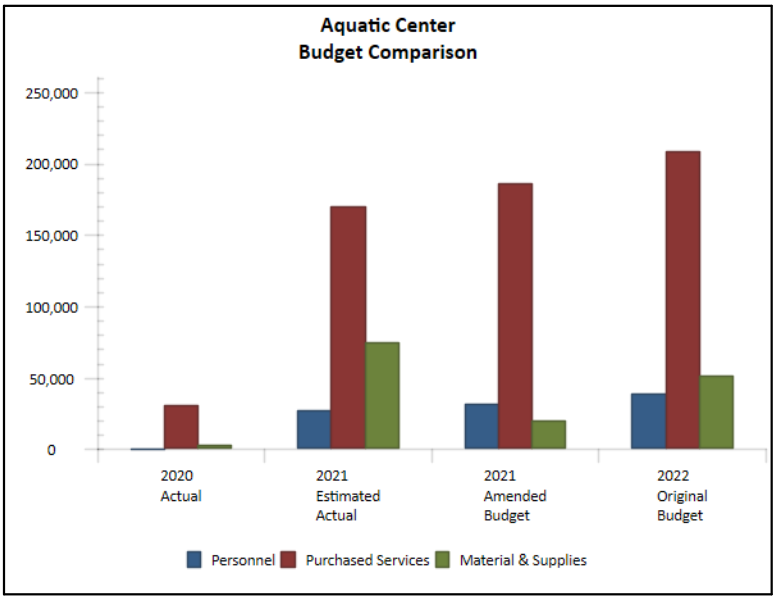
	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Personnel	$ -	$ 27,707	$ 31,630	$ 38,810
Purchased Services	31,349	169,646	186,340	208,420
Material & Supplies	3,389	75,263	43,600	51,350
Total Operating Expenditures	**34,738**	**272,616**	**261,570**	**298,580**
Capital Outlay	-	-	20,130	12,200
Department Total Budget	**$ 34,738**	**$ 272,616**	**$ 281,700**	**$ 310,780**

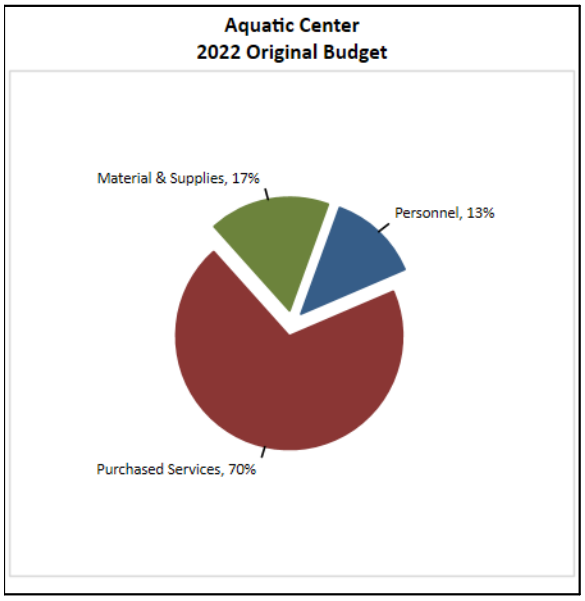
Change from Prior Year

Change from Prior Year Approved Budget	$ 29,080
Percentage Change	10 %

Department Staffing Summary

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Full Time	13.00	13.00	13.00	-
Seasonal	-	-	-	7.00
Department Total Budget	**13.00**	**13.00**	**13.00**	**7.00**





Mission Statement

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.

2020-2021 Accomplishments

- ✓ Coordinated several large-scale incident actions plans including COVID-19.
- ✓ Focus on safety and increased safety visits to work sites led to major decrease in injuries, accidents, and a reduction in workers' compensation premiums.
- ✓ Increased presence on social media for prevention messages.
- ✓ Monitored and coordinated with EPA on old Sporlan Plant #1 Superfund site.
- ✓ Coordinated with Mercy and Franklin County Health Department on COVID-19 in the community.
- ✓ Monitor health agency annual emergency plans and increased participation in preparation exercises.

2021-2022 Goals & Objectives

- Preparedness (Strategic Goal #2 and #5)
- Mitigation (Strategic Goal #1)
- Response (Strategic Goal #6)
- Recovery (Strategic Goal #8)
- Deliver National Incident Management System (NIMS) education to City and community stakeholders. (Strategic Goal #2, Objective #3)
- Deliver CPR classes to City and Emergency Services. (Strategic Goal #2, Objective #1)
- Raise community awareness through outreach presentations and social media presence. (Strategic Goal #5, Objective #1)
- Coordinate exercises for the Emergency Services and area stakeholders. (Strategic Goal #6, Objective #2)
- Update City Safety Policy and investigate injuries and accidents to recommend areas for improvement. (Strategic Goal # 4, Objective #1)

Key Performance Measures

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Target
CPR classes delivered	8	3	2	2
NIMS classes delivered	1	2	2	2
EM Exercises	5	4	3	2
Cooling Center Activations	1	2	1	1
Heating Center Activations	1	3	1	1
Community outreach presentations	2	2	2	2
MEM safety rebate points	14/14	14/14	14/14	14/14

Department Budget Summary

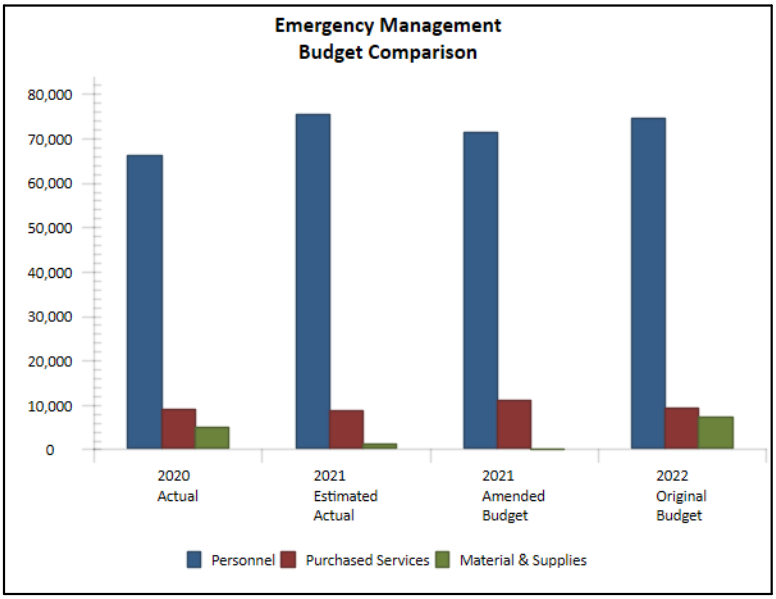
	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Personnel	$ 66,298	$ 75,538	$ 71,560	$ 74,590
Purchased Services	9,108	8,937	11,190	9,310
Material & Supplies	5,021	1,264	2,800	7,470
Total Operating Expenditures	**80,427**	**85,739**	**85,550**	**91,370**
Department Total Budget	**$ 80,427**	**$ 85,739**	**$ 85,550**	**$ 91,370**

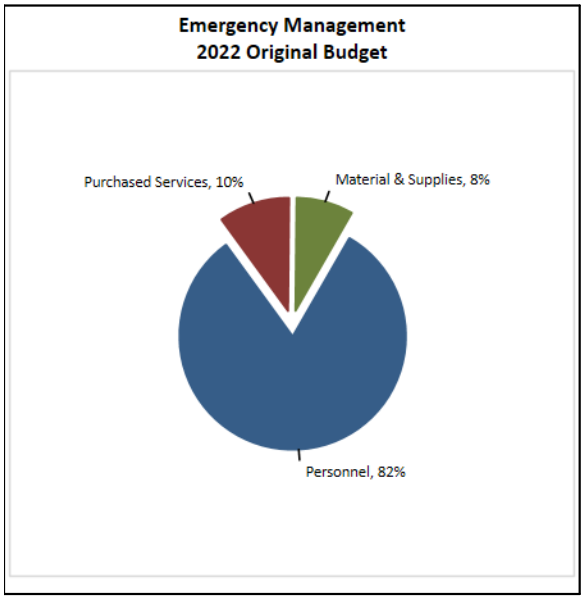
Change from Prior Year

Change from Prior Year Approved Budget	$ 5,820
Percentage Change	7 %

Department Staffing Summary

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Full Time	1.00	1.00	1.00	1.00
Department Total Budget	**1.00**	**1.00**	**1.00**	**1.00**


Emergency Management
Budget Comparison
80,000
70,000
60,000
50,000
40,000
30,000
20,000
10,000
0
2020 Actual
2021 Estimated Actual
2021 Amended Budget
2022 Original Budget
Personnel
Purchased Services
Material & Supplies


Emergency Management
2022 Original Budget
Purchased Services, 10%
Material & Supplies, 8%
Personnel, 82%

Mission Statement

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.

2020-2021 Accomplishments

✓ Programmed and started design for hanger construction

2021-2022 Goals & Objectives

- Provide airport facilities that promote the use of general aviation as a means of transportation which promotes the overall economic development and stability of Washington and the surrounding area in accordance with Federal Aviation Administration and State Standards of Operation and also provide recreational opportunities. (Strategic Goal #6)
- Remove obstructions from Runway Protection Zone, via land purchase, easements. (Strategic Goal #6, Objective #1)
- Purchase additional land for aircraft safety and additional future hanger space. (Strategic Goal #8, Objective #1)
- Maintain present facilities, provide safe environment in accordance with FAA Standards. (Strategic Goal #6, Objective #1)
- Conduct Comprehensive Airport Master Plan in accordance with FAA Regulations and Standards. (Strategic Goal #6, Objective #1)
- Formulate "Minimum Standards" document for the operation of the Airport Facility. (Strategic Goal #6, Objective #1)

Key Performance Measures

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Target
Airplane hangars rented	36	39	36	48
Hangar Occupancy %	100%	97%	100%	100%
Average monthly flights-large aircraft only	25	25	25	25
Average monthly gas sales (gallons)	2,800	2,740	3,000	3,000

Department Budget Summary

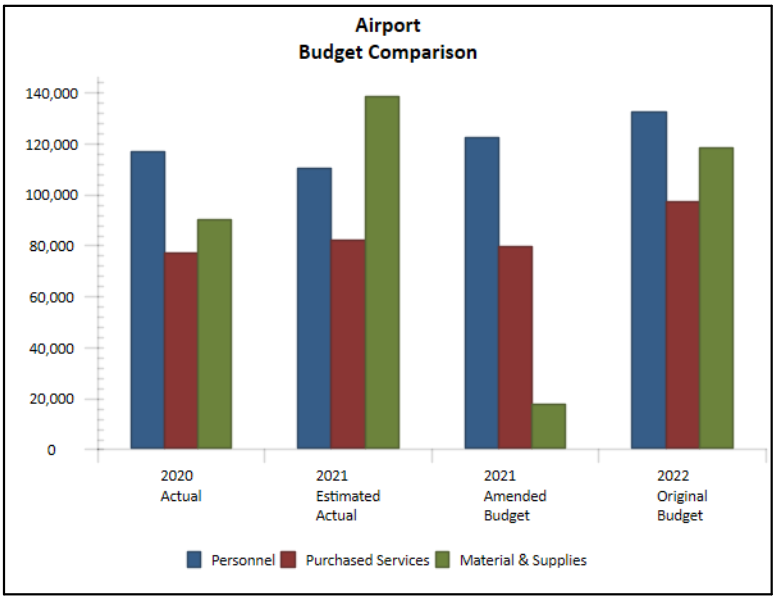
	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Personnel	$ 116,849	$ 110,209	$ 122,520	$ 132,660
Purchased Services	77,102	82,152	79,900	97,530
Material & Supplies	90,477	138,457	172,400	118,400
Total Operating Expenditures	**284,428**	**330,818**	**374,820**	**348,590**
Capital Outlay	-	96,934	18,000	-
Department Total Budget	**$ 284,428**	**$ 427,752**	**$ 392,820**	**$ 348,590**

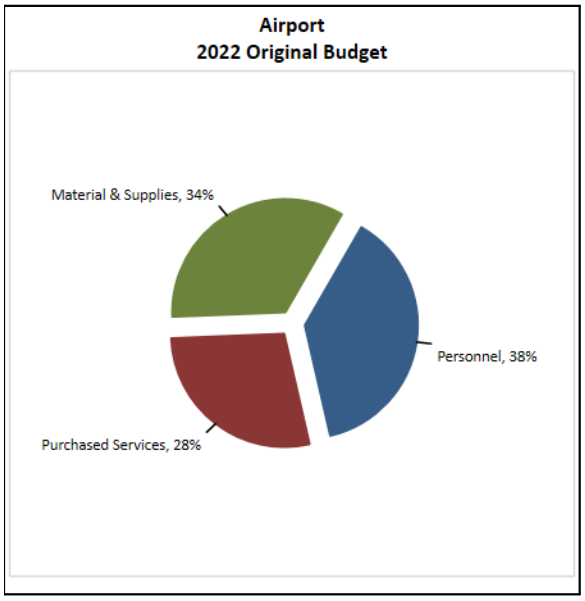
Change from Prior Year

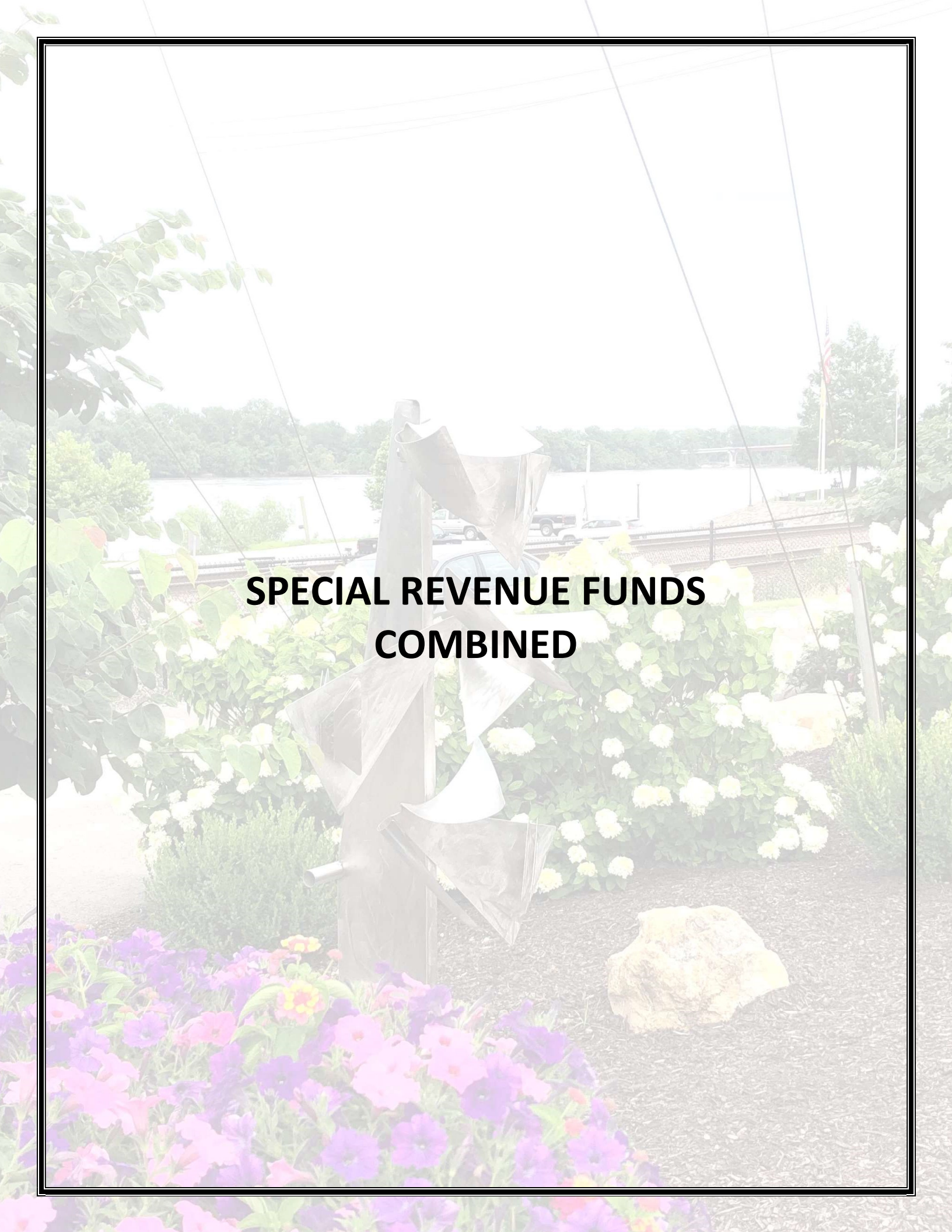
Change from Prior Year Approved Budget	$ (44,230)
Percentage Change	(11)%

Department Staffing Summary

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Full Time	1.50	1.50	1.50	2.00
Part Time Permanent	1.00	1.00	1.00	2.00
Department Total Budget	**2.50**	**2.50**	**2.50**	**4.00**







SPECIAL REVENUE FUNDS COMBINED

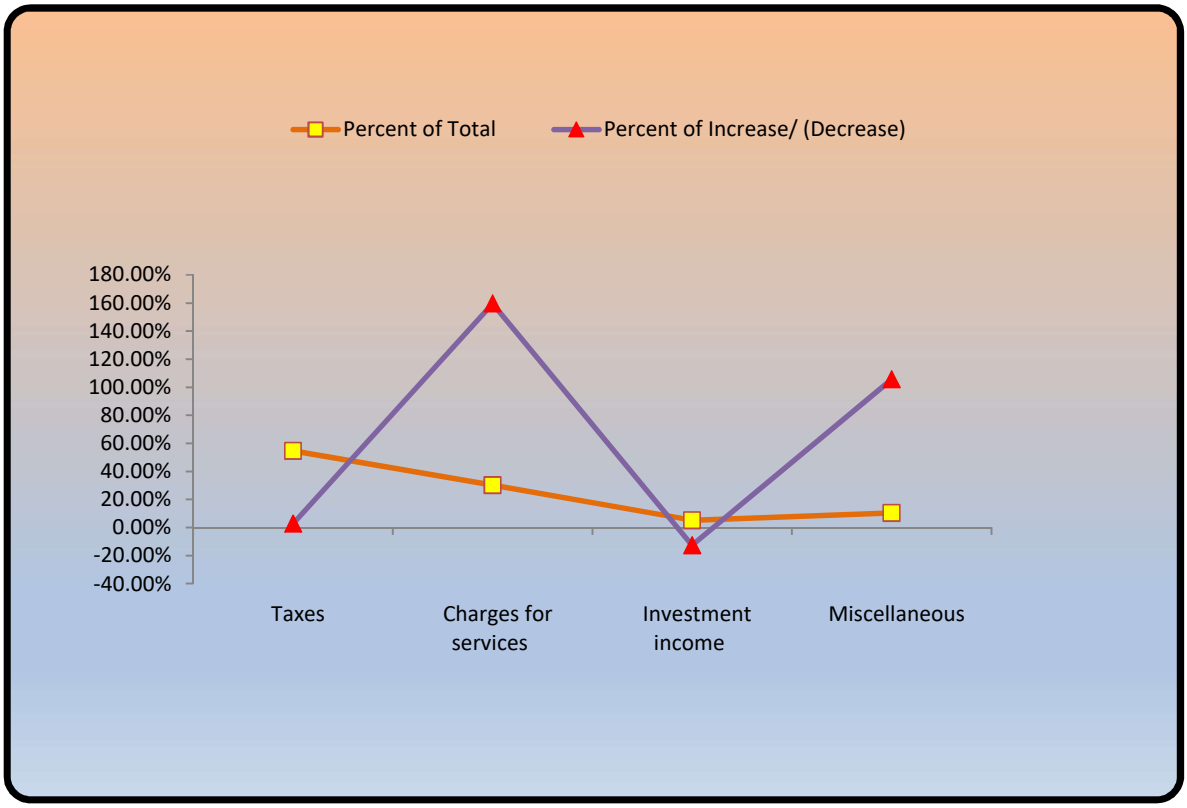
Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended September 30, 2022

	Library Fund	Fire Fund	2022 Original Budget	2021 Amended Budget	2021 Estimated Actual
Revenues					
Taxation	$ 352,350	$ -	$ 352,350	$ 341,780	$ 343,719
Intergovernmental Revenue	30,800	-	30,800	17,540	37,243
Fees and Fines	2,500	-	2,500	2,500	2,338
Charges for Services	67,700	126,500	194,200	307,700	323,179
Rents	-	8,760	8,760	8,610	8,722
Contributions	25,000	-	25,000	15,000	8,340
Investment Income	20,000	13,000	33,000	66,000	55,217
Total Revenues	**498,350**	**148,260**	**646,610**	**759,130**	**778,758**
Expenditures					
Personnel	421,010	264,630	685,640	606,840	612,774
Purchased Services	271,980	469,830	741,810	702,290	703,295
Material & Supplies	150,840	154,120	304,960	376,030	309,527
Capital Outlay	15,000	124,000	139,000	69,080	53,678
Total Expenditures	**858,830**	**1,012,580**	**1,871,410**	**1,754,240**	**1,679,274**
Revenues over (under) Expenditures	**(360,480)**	**(864,320)**	**(1,224,800)**	**(995,110)**	**(900,516)**
Other Financing Sources (Uses)					
Transfer In	300,000	718,920	1,018,920	993,370	1,049,500
Transfers out	-	(20,000)	(20,000)	-	-
Total Other Financing Sources (Uses)	**300,000**	**698,920**	**998,920**	**993,370**	**1,049,500**
Net Change in Fund Balance	**(60,480)**	**(165,400)**	**(225,880)**	**(1,740)**	**148,984**
Fund Balances, October 1	**211,220**	**1,699,650**	**1,910,870**		
Less: Funding Requirements					
15% Fund Balance, commited for operations	(126,600)	(133,300)	(259,900)		
Estimated Fund Balances, September 30, 2022	**$ 24,140**	**$ 1,400,950**	**$ 1,425,090**		

City of Washington

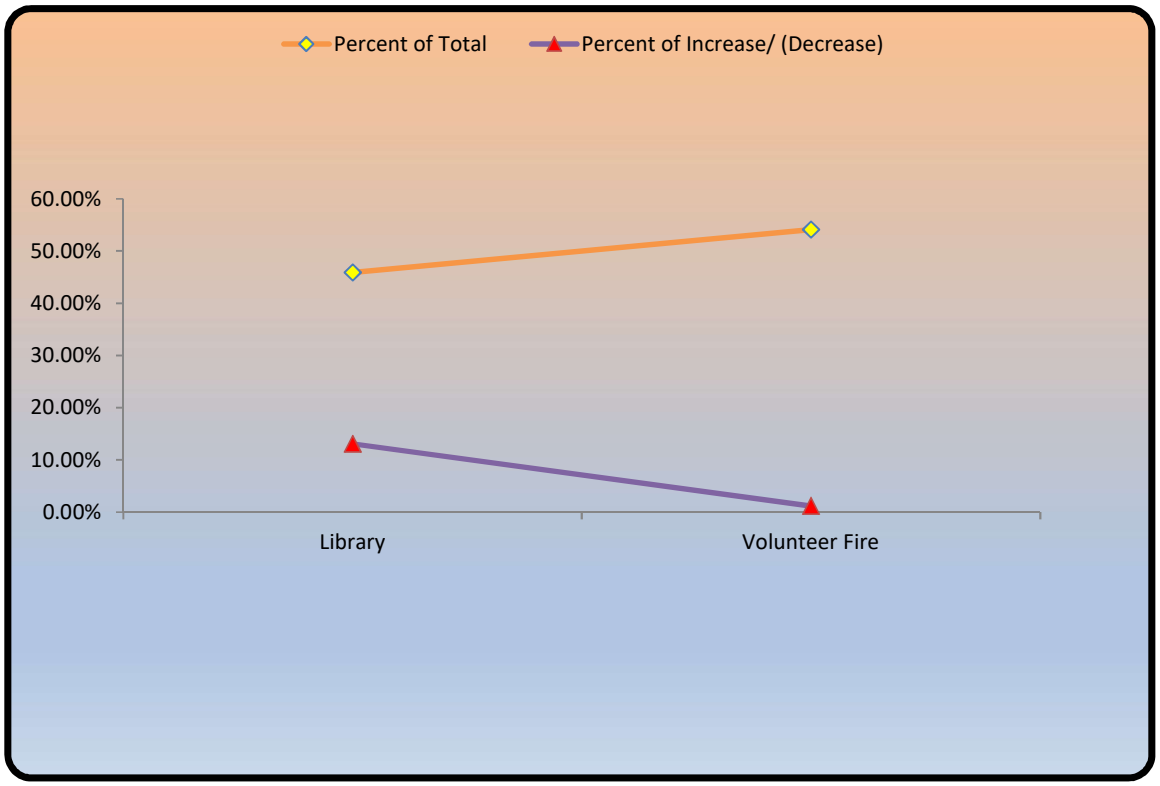
Special Revenue Funds

Revenues & Other Sources

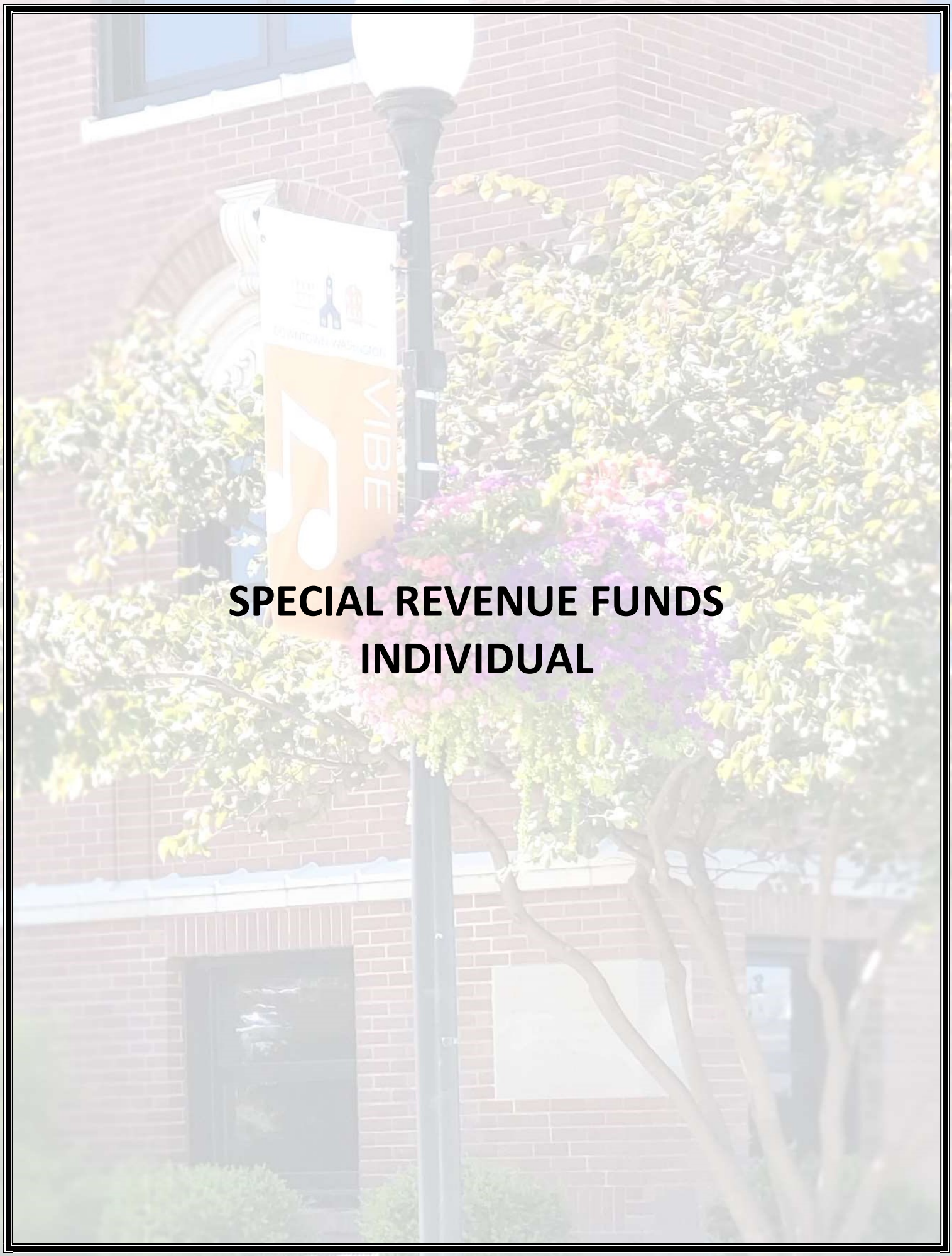


Revenue	Original Budget 2022	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2021
Taxes	$352,350	54.49%	$8,632	2.53%	$343,718
Charges for services	194,200	30.03%	125,519	159.49%	68,681
Investment income	33,000	5.10%	(5,103)	-12.76%	38,103
Miscellaneous	67,060	10.37%	36,978	105.53%	30,082
Total Revenues	$646,610	100.00%	$39,329	-6.30%	$480,584
Other Financing Sources	$1,018,920		718,920	239.64%	$300,000

City of Washington
Special Revenue Funds
Expenditures by Fund



Expenditures	Original Budget 2022	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2021
Library	$858,830	45.89%	$ 99,307	13.07%	$ 759,523
Volunteer Fire	1,012,580	54.11%	10,535	1.15%	919,752
Total Expenditures	$1,871,410	100.00%	$ 88,130	14.22%	$ 1,679,275
Other Financing Uses	$ 20,000				



SPECIAL REVENUE FUNDS
INDIVIDUAL

Mission Statement

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.

2020-2021 Accomplishments

- ✓ Obtained grant from United Way for 2022 Summer Reading Program.
- ✓ Began Board process for Strategic Planning (interrupted by COVID-19)
- ✓ Moves Summer Reading Program online, which allowed library to Service over 400 residents in the Summer Reading Program.
- ✓ Applied for and received Grant for 12 Hotspots and a new computer for self-checkouts
- ✓ Managed e-rates application process

2021-2022 Goals & Objectives

- Weed on a yearly basis to keep materials updated. (Strategic Goal #9)
- Provide stronger customer service for our e-platforms. (Strategic Goal #9)
- Maintain increased spending on audio, DVD, CD's and video games. (Strategic Goal #7, #9)
- Work with IT to keep technology functioning and current. (Strategic Goal #5, #9)
- Evaluate current services and look for new services to add. (Strategic Goal #9)
- Evaluate and expand programming for all ages. (Strategic Goal #9)
- Maintain and increase computer/tech programming for our community. (Strategic Goal #9)
- At minimum, maintain participation in Summer Reading program with efforts to exceed numbers each consecutive year. (Strategic Goal #9)
- Offer quarterly training for staff, volunteers, and board members. (Strategic Goal #2)

Key Performance Measures

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Target
Check outs	100,493	130,000	130,000	130,000
Passport Fees Collected	$12,500	$13,500	$10,000	$10,000
Yearly door count	130,000	135,000	135,000	135,000
Public computer wireless usage	10,500	12,000	12,000	12,000

Department Budget Summary

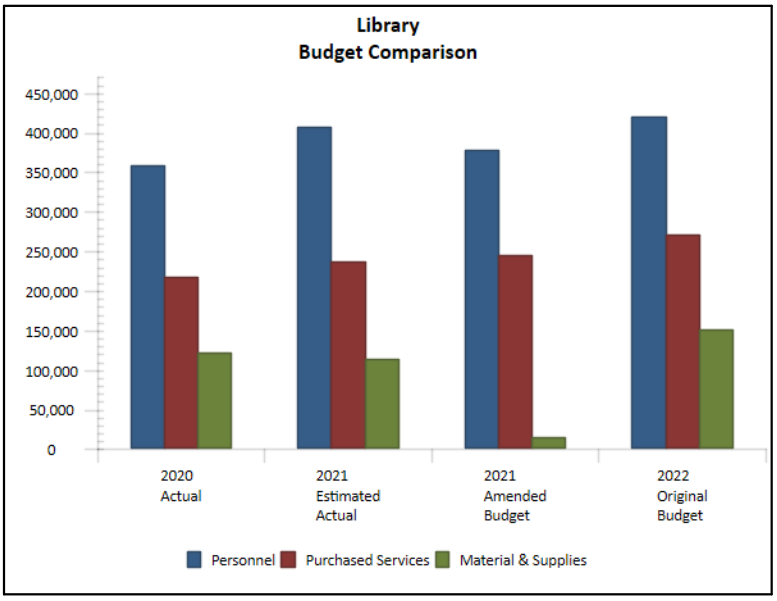
	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Personnel	$ 358,187	$ 407,645	$ 378,140	$ 421,010
Purchased Services	217,087	237,536	245,310	271,980
Material & Supplies	121,874	114,341	142,790	150,840
Total Operating Expenditures	**697,148**	**759,522**	**766,240**	**843,830**
Capital Outlay	24,819	-	15,000	15,000
Department Total Budget	**$ 721,967**	**$ 759,522**	**$ 781,240**	**$ 858,830**

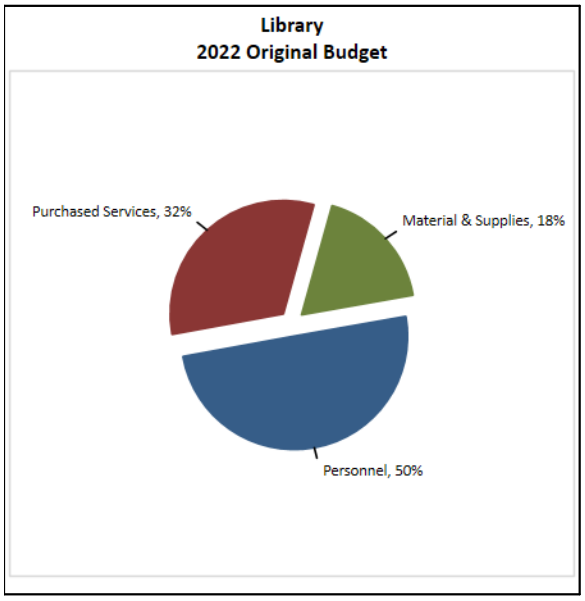
Change from Prior Year

Change from Prior Year Approved Budget	$ 77,590
Percentage Change	10 %

Department Staffing Summary

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Full Time	6.00	6.00	5.00	5.00
Part Time Permanent	3.50	3.50	4.00	4.50
Department Total Budget	**9.50**	**9.50**	**9.00**	**9.50**





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.

2020-2021 Accomplishments

- ✓ Deliver and in-service of a new heavy duty rescue and pumping fire engine company.
- ✓ Improved fleet insurance coverage of Fire Apparatus and extended to a drone.
- ✓ Located cost savings in services and reduced recurring expenses.
- ✓ Specified, ordered and placed in service new Self Contained Breathing Apparatus (SCBA) in coordination with Washington Community Fire Protection District grant. Fit tested all personnel for proper respirator protection. Expanded the respiratory protection capabilities of the department.
- ✓ In coordination with police, communications and emergency management, changed over all portable and mobile radios. Expanded the radio capabilities and firefighter safety.
- ✓ Reviewed all fire turnout gear and developed a long range plan for replacement. Upgraded all existing turn out gear.

2021-2022 Goals & Objectives

- Continue current recruitment and retentions initiatives to continue the very cost effective professional volunteer service delivery system. (Strategic Goals #2, #6)
- Emphasize prevention over suppression, education over enforcement and implement the new Public Protection ISO Grading Schedule and Community Risk Reduction. (Strategic Goal #6)
- 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 placement. (Strategic Goal # 6, #7)
- Coordinate the spending of fire tax dollars received from the Washington Community Fire Protection District, pursuant to the contract, to ensure equitable benefit to all those served by the Washington Fire Department. (Strategic Goal #6)
- Create an environment to expand outreach to youth for the Fire Explorers and retain well trained members and continue to recruit new volunteers.

- 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)
- Begin the process of funding and developing the goals for a new fire station in the southeast section of the city. (Strategic Goal #6, Objective #2)
- Continue to use contract services for assistance in development of policies and procedures to reduce liability and implement best practices. (Strategic Goal #6, Object #2)

Key Performance Measures

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Target
Number of Calls	669	691	691	652
Average Response Time	5:00	4:72	4:72	4:83
Number of City Calls	437	393	393	365
Average Response Time	4:00	4:52	4:52	4:59
Number of Rural Calls	167	137	137	125
Average Response Time	6:00	6:30	6:30	6:58
Mutual Aid Received	8	7	7	9
Mutual Aid Given	65	67	67	68
Number of Personnel Responses	6,591	6,866	6,866	6,557
Number of Hours on Scene	415.27	455.00	455.00	354.00
Average Firefighters per Incident	10	10	10	11
Special Assignments	71	78	78	67
Still Alarms	521	544	544	509
First Alarms	76	69	69	74
Second Alarms	1	0	0	2
Auto Accidents	148	144	144	112
Extrications	10	11	11	15
Hazardous Conditions	98	106	106	68
Structure Fires	25	28	28	23
Water Rescues	5	6	6	3

Department Budget Summary

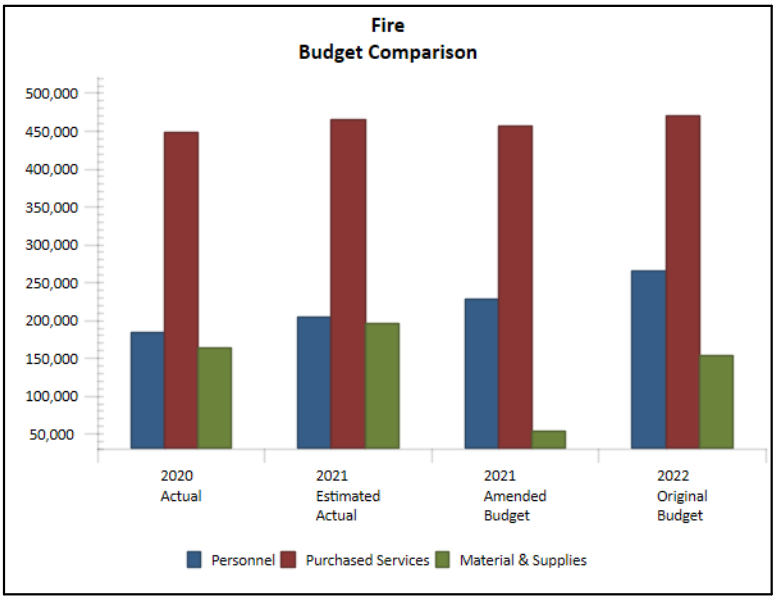
	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Personnel	$ 184,325	$ 205,129	$ 228,700	$ 264,630
Purchased Services	448,435	465,759	456,980	469,830
Material & Supplies	163,298	195,186	233,240	154,120
Total Operating Expenditures	**796,058**	**866,074**	**918,920**	**888,580**
Capital Outlay	33,738	53,678	54,080	124,000
Department Total Budget	**$ 829,796**	**$ 919,752**	**$ 973,000**	**$ 1,012,580**

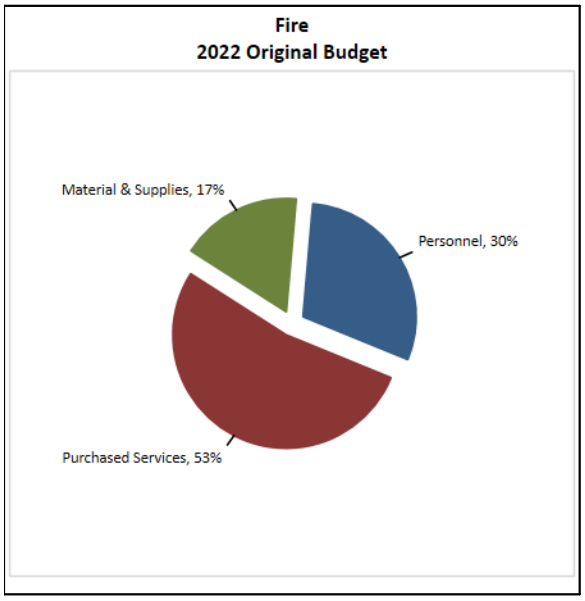
Change from Prior Year

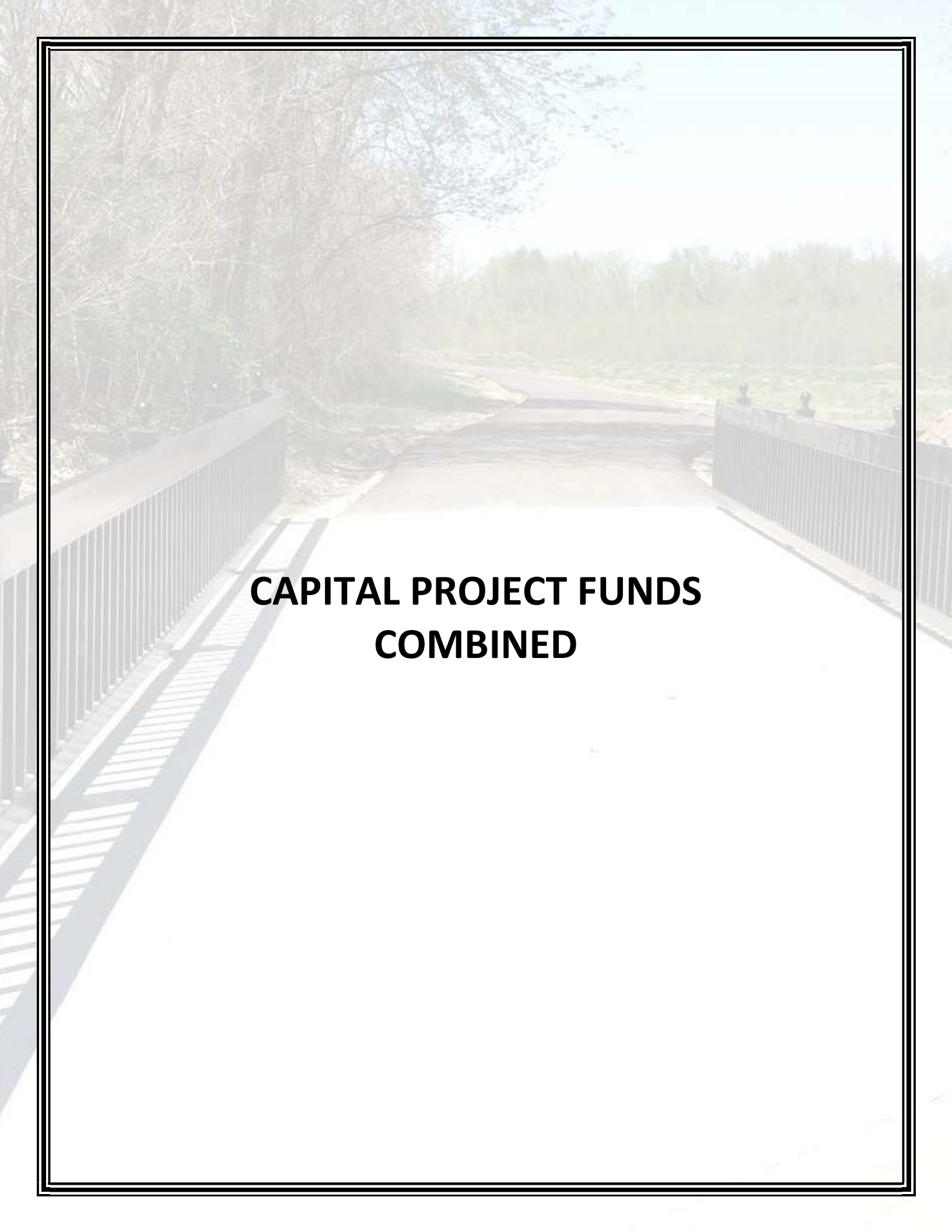
Change from Prior Year Approved Budget	$ 39,580
Percentage Change	4 %

Department Staffing Summary

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Full Time	1.25	1.25	1.25	1.25
Part Time Permanent	0.50	0.50	0.50	1.00
Department Total Budget	**1.75**	**1.75**	**1.75**	**2.25**







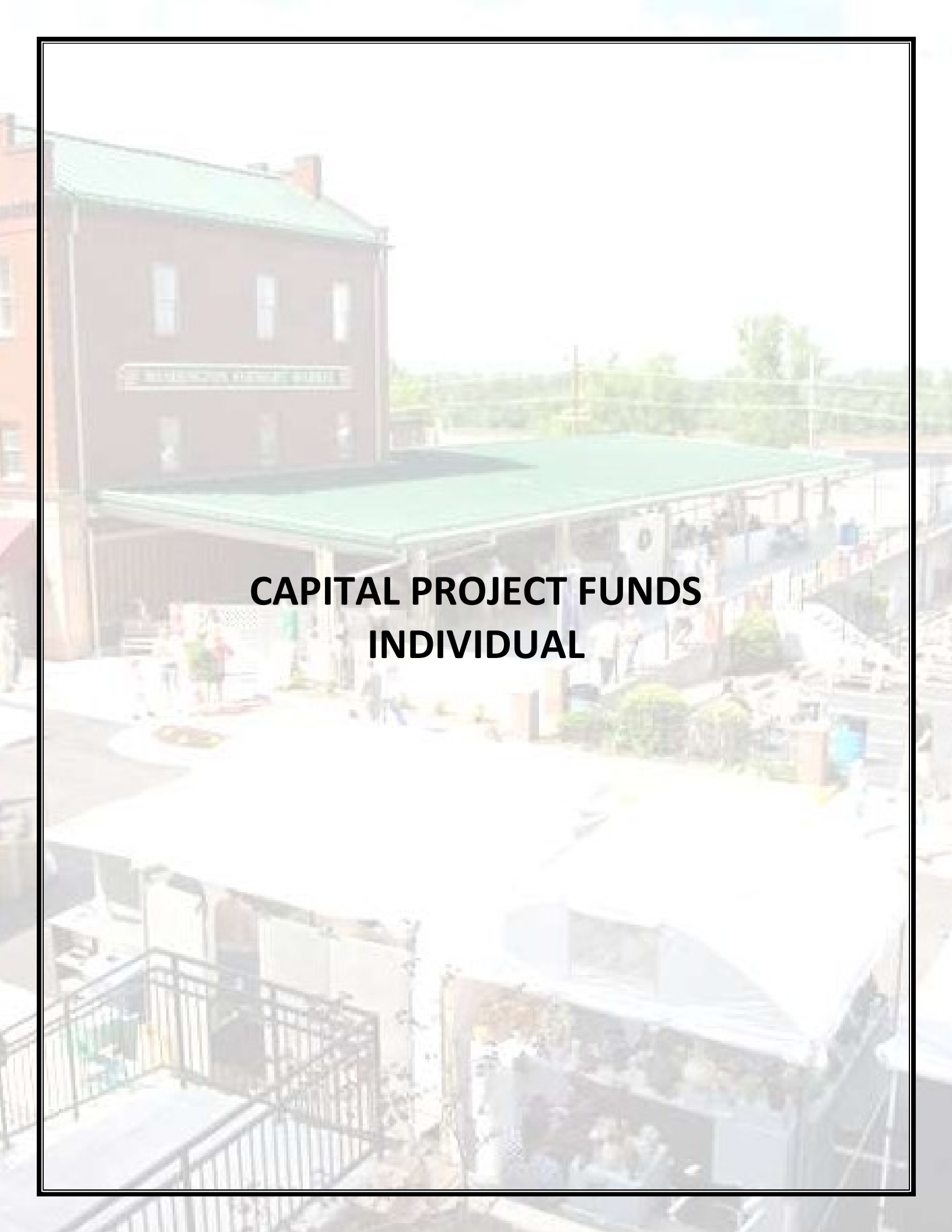
CAPITAL PROJECT FUNDS COMBINED

Capital Projects Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Year Ended September 30, 2022

	Vehicle & Equipment Replacement Fund	Storm Water Improvement Fund	Capital Improvement Sales Tax Fund	Transportation Sales Tax Fund	2022 Original Budget	2021 Amended Budget	2021 Estimated Actual
Revenues							
Taxation	$ -	$ 1,000,000	$ 2,484,880	$ 2,484,870	$ 5,969,750	$ 5,221,680	$ 5,759,776
Intergovernmental Revenue	-	-	1,080,000	1,498,000	2,578,000	5,269,620	662,927
Charges for Services	-	-	-	-	-	-	4,364
Investment Income	12,000	12,000	10,000	20,000	54,000	59,000	53,259
Total Revenues	**12,000**	**1,012,000**	**3,574,880**	**4,002,870**	**8,601,750**	**10,550,300**	**6,480,326**
Expenditures							
Personnel	-	240,320	-	-	240,320	217,470	223,325
Purchased Services	-	130,000	20,000	120,000	270,000	120,000	97,860
Material & Supplies	-	-	-	-	-	-	602
Capital Outlay	1,352,900	885,000	4,470,750	1,901,000	8,609,650	13,483,640	5,696,613
Total Expenditures	**1,352,900**	**1,255,320**	**4,490,750**	**2,021,000**	**9,119,970**	**13,821,110**	**6,018,400**
Revenues over (under) Expenditures	**(1,340,900)**	**(243,320)**	**(915,870)**	**1,981,870**	**(518,220)**	**(3,270,810)**	**461,926**
Other Financing Sources (Uses)							
Sale of Capital Assets	10,000	-	-	-	10,000	10,000	52,700
Transfer In	600,000	-	-	-	600,000	600,000	600,000
Transfers out	-	(500,000)	-	(2,046,300)	(2,546,300)	(2,365,200)	(3,813,174)
Total Other Financing Sources (Uses)	**610,000**	**(500,000)**	**-**	**(2,046,300)**	**(1,936,300)**	**(1,755,200)**	**(3,160,474)**
Net Change in Fund Balance	**(730,900)**	**(743,320)**	**(915,870)**	**(64,430)**	**(2,454,520)**	**(5,026,010)**	**(2,698,548)**
Fund Balances, October 1	**737,100**	**4,499,540**	**1,001,330**	**2,020,030**	**8,258,000**		
Estimated Fund Balances, September 30, 2022	**$ 6,200**	**$ 3,756,220**	**$ 85,460**	**$ 1,955,600**	**$ 5,803,480**		

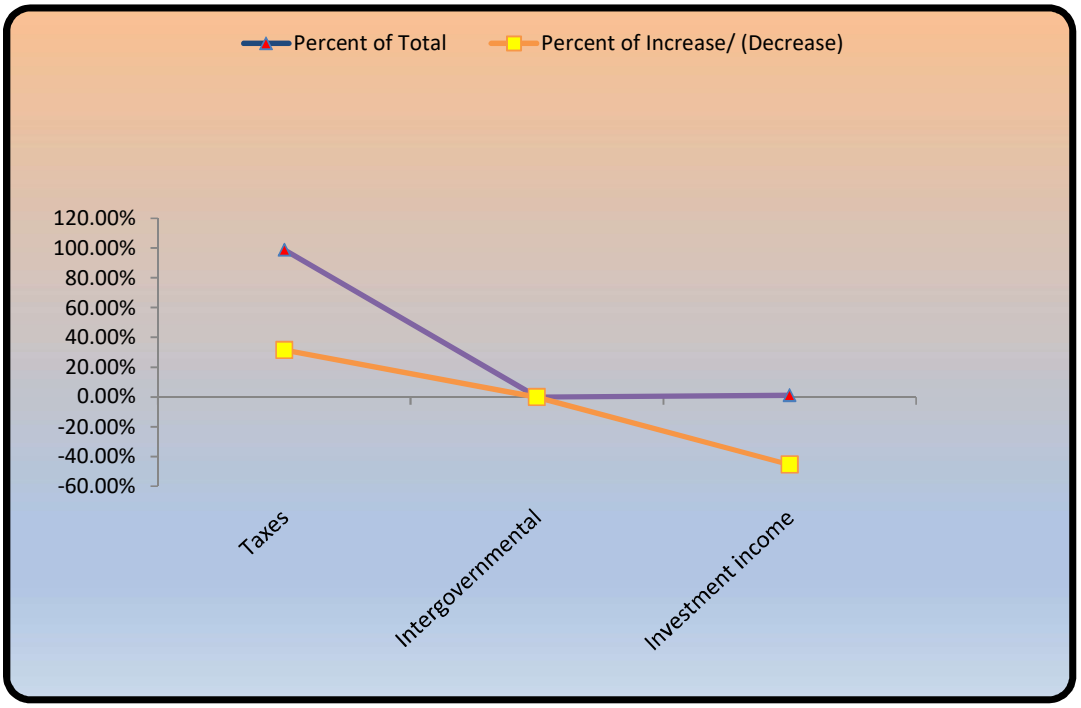


CAPITAL PROJECT FUNDS
INDIVIDUAL

City of Washington

Storm Water Improvement

Fund Revenues



Revenue	Original Budget 2022	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2021
Taxes	$1,000,000	98.81%	240,000	31.58%	$989,208
Intergovernmental	0	0.00%	0	0.00%	-
Investment income	12,000	1.19%	(10,000)	-45.45%	20,230
Total Revenue	$1,012,000	100.00%	$230,000	29.41%	$1,009,438

Storm Water Improvement Fund

Mission Statement

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.

2020-2021 Accomplishments

- ✓ Reconstructed various storm sewers under streets.
- ✓ Implemented MS4 educational features.

2021-2022 Goals & Objectives

- Assess storm water inlets throughout the City for potential reconstruction and/or replacement. (Strategic Goal # 1)
- Identify, evaluate, and develop solutions to local and regional flooding / runoff problems. (Strategic Goal #1)
- Provide best management practices for storm water run off. (Strategic Goal #1, Objective #3)
- Utilize City storm water funds for improvements to the City's storm water system. (Strategic Goal #1, Objective #3)
- Review and evaluate performance measurements annually. (Strategic Goal #5, Objective #4)

Department Budget Summary

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Personnel	$ 49,063	$ 223,325	$ 217,470	$ 240,320
Purchased Services	40,511	15,684	-	130,000
Material & Supplies	-	602	-	-
Total Operating Expenditures	**89,574**	**239,611**	**217,470**	**370,320**
Capital Outlay	270,622	1,901	175,000	885,000
Transfers out	497,034	494,604	380,000	500,000
Department Total Budget	**$ 857,230**	**$ 736,116**	**$ 772,470**	**$ 1,755,320**

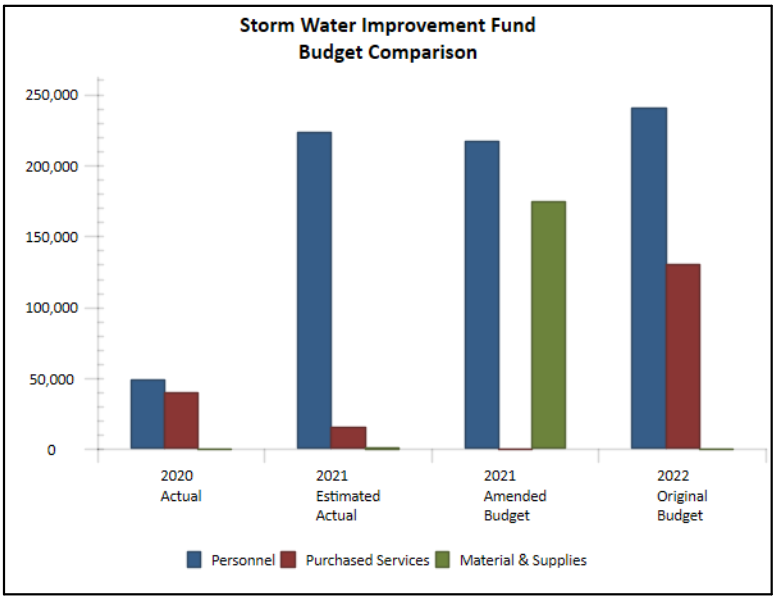
Storm Water Improvement Fund

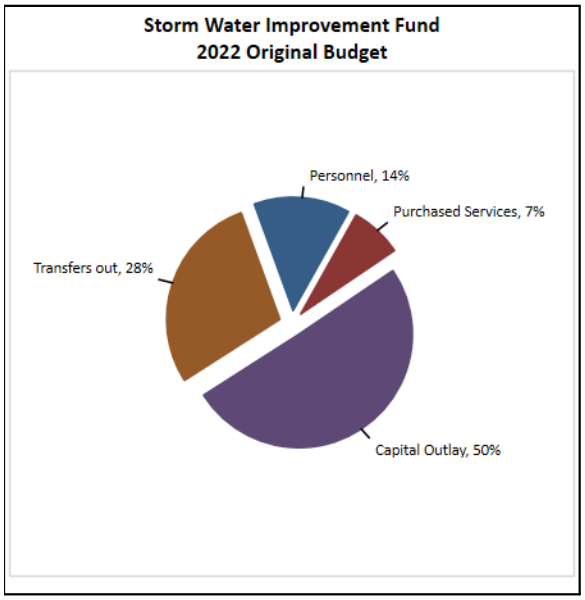
Change from Prior Year

Change from Prior Year Approved Budget	$ 982,850
Percentage Change	127 %

Department Staffing Summary

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Full Time	2.70	2.70	3.70	4.65
Department Total Budget	**2.70**	**2.70**	**3.70**	**4.65**

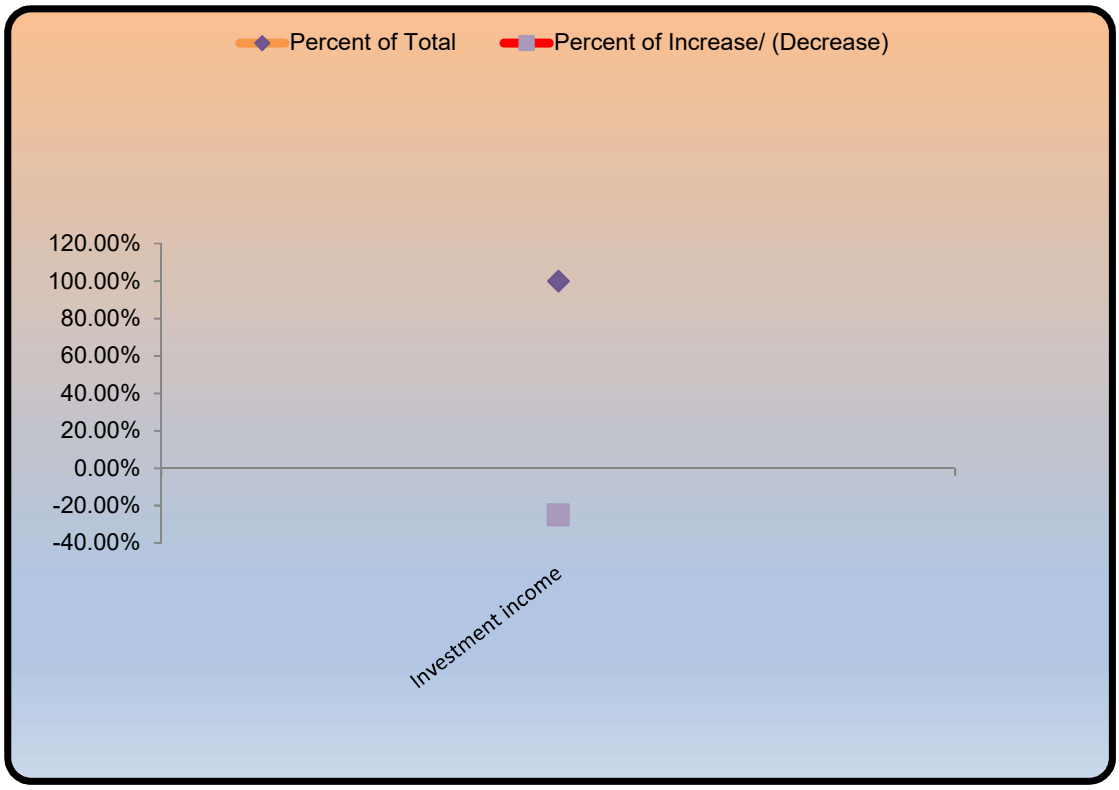




City of Washington

Vehicle & Equipment Replacement

Fund Revenue



Revenue	Original Budget 2022	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2021
Investment income	$12,000	100.00%	($4,000)	-25.00%	$9,182
Total Revenue	$12,000	100.00%	($4,000)	-25.00%	$9,182
Other Financing Sources	$ 610,000		$ (42,700)	-6.54%	$652,700

Vehicle & Equipment Replacement Fund

Mission Statement

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.

2020-2021 Accomplishments

- ✓ Purchased 3 new police vehicles.
- ✓ Purchased bobcat trac loader.
- ✓ Purchased wheel loader and leaf trac.

2021-2022 Goals & Objectives

- Continue efforts in overseeing efficient use of City assets. (Strategic Goal #1)
- Ensure the availability of resources for the future replacement of vehicles and equipment. (Strategic Goal #1, Objective #1)
- 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)

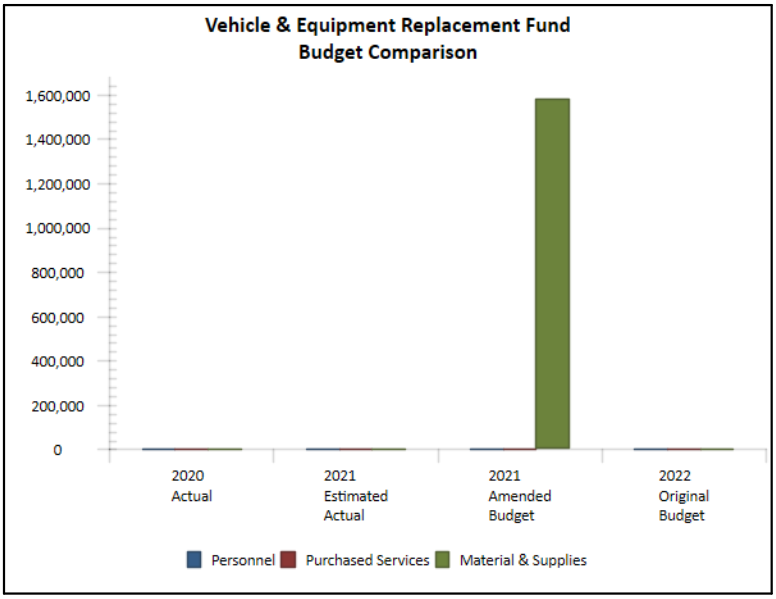
Department Budget Summary

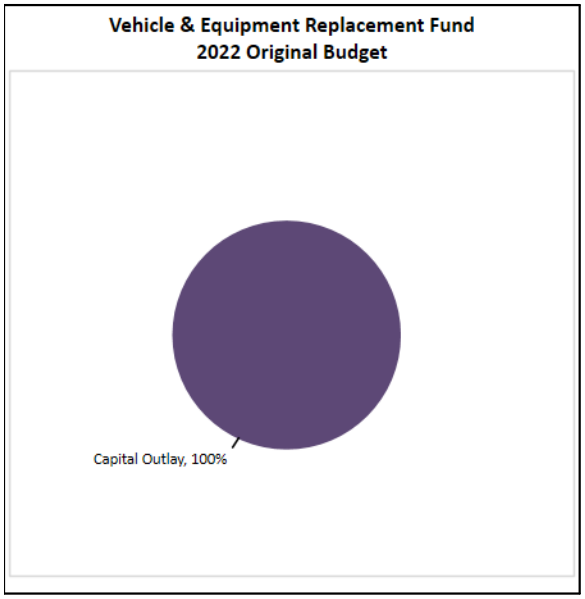
	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Capital Outlay	$ 362,721	$ 857,109	$ 1,579,710	$ 1,352,900
Department Total Budget	**$ 362,721**	**$ 857,109**	**$ 1,579,710**	**$ 1,352,900**

Change from Prior Year

Change from Prior Year Approved Budget	$ (226,810)
Percentage Change	(14)%

Vehicle & Equipment Replacement Fund

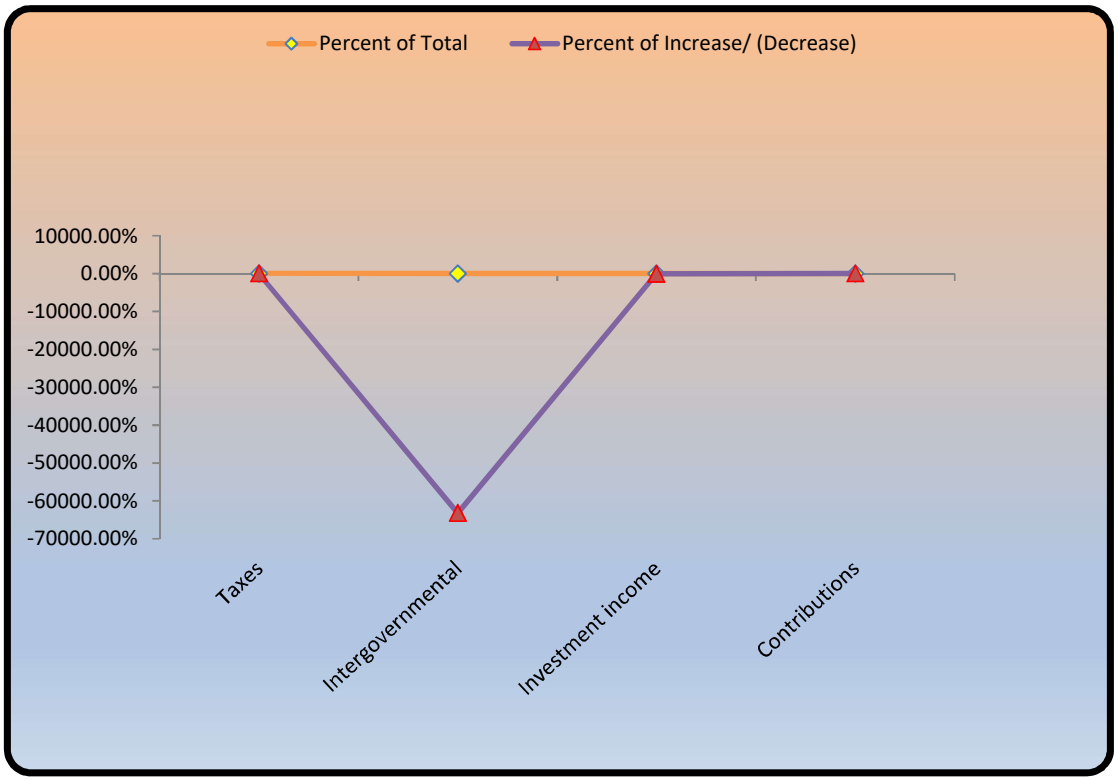




City of Washington

Capital Improvement Sales Tax

Fund Revenue



Revenue	Original Budget 2022	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2021
Taxes	$2,484,875	69.51%	$254,035	10.65%	$2,385,284
Intergovernmental	1,080,000	30.21%	(2,166,615)	-63221.91%	3,427
Investment income	10,000	0.28%	(5,000)	-39.99%	12,502
	$3,574,875	100.00%	($1,917,580)	-63251.26%	$2,401,213

Capital Improvement Sales Tax Fund

Mission Statement

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

2020-2021 Accomplishments

- ✓ Debt service requirements met.
- ✓ Purchased new Payroll timekeeping software and new time clocks.
- ✓ New aquatic center complex had grand opening.

2021-2022 Goals & Objectives

- Meet debt service requirements. (Strategic Goal #3)
- Budget and plan for new projects included in the capital improvement sale tax renewal plan. (Strategic Goal #1)
- Construct or purchase various improvements listed in the long-range capital improvement plan. (Strategic Goal #1, Objective #2)
- Design and begin construction of new aquatic center. (Strategic Goal #1, Objective #4)

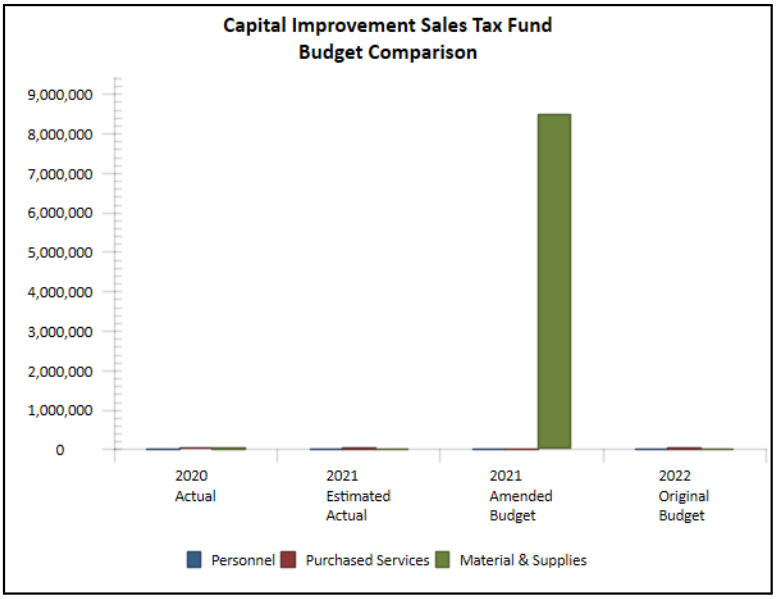
Department Budget Summary

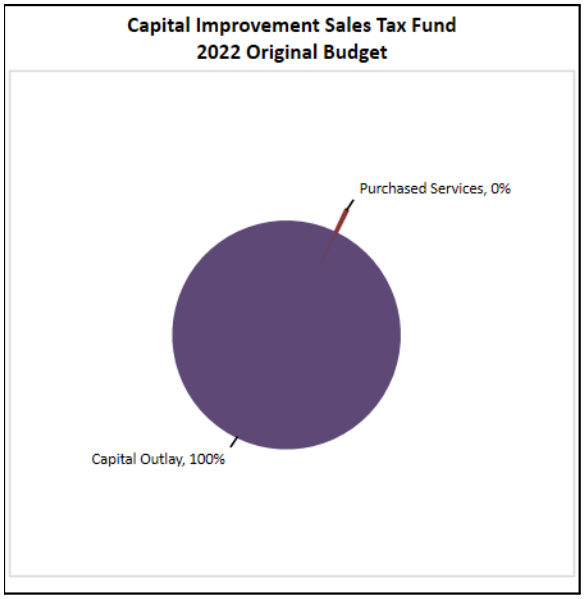
	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Purchased Services	$ 52,433	$ 18,168	$ -	$ 20,000
Material & Supplies	14,113	-	-	-
Total Operating Expenditures	**66,546**	**18,168**	**-**	**20,000**
Capital Outlay	2,415,031	3,502,704	8,502,930	4,470,750
Transfers out	983,590	981,360	-	-
Department Total Budget	**$ 3,465,167**	**$ 4,502,232**	**$ 8,502,930**	**$ 4,490,750**

Change from Prior Year

Change from Prior Year Approved Budget	$ (4,012,180)
Percentage Change	(47)%

Capital Improvement Sales Tax Fund

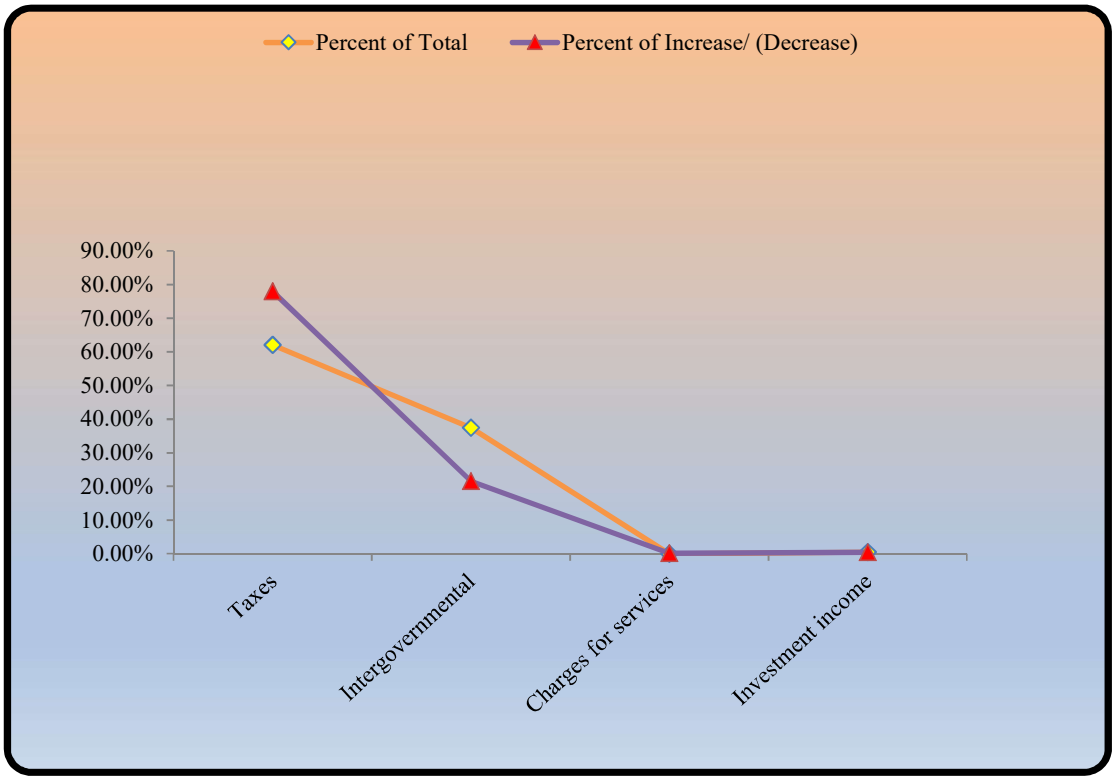




City of Washington

Transportation Sales Tax

Fund Revenue



Revenue	Original Budget 2022	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2021
Taxes	$2,484,875	62.08%	$254,035	11.39%	$2,385,285
Intergovernmental	1,498,000	37.42%	(525,000)	-25.95%	659,499
Charges for services	-	0.00%	-	0.00%	4,364
Investment income	20,000	0.50%	14,000	233.33%	11,345
Total Revenue	$4,002,875	100.00%	$ (256,965)	-6.03%	$3,060,493

Transportation Sales Tax Fund

Mission Statement

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.

2020-2021 Accomplishments

- ✓ Continued with annual Asphalt Overlay program.
- ✓ Continued with annual Sidewalk Improvement program.
- ✓ Debt Service requirements met.

2021-2022 Goals & Objectives

- Provide efficient use of sales tax monies by meeting the existing transportation needs of the City. (Strategic Goal # 1)
- Nova Chips and Asphalt Overlays. (Strategic Goal #6, Objective #1)
- Sidewalk Improvements. (Strategic Goal #1, Objective #3)
- Bluff Road Improvements. (Strategic Goal #6, Objective #1)
- Meet debt service requirements (Strategic Goal #3, Objective #4)
- Review and evaluate performance measurements annually. (Strategic Goal #5, Objective #4)

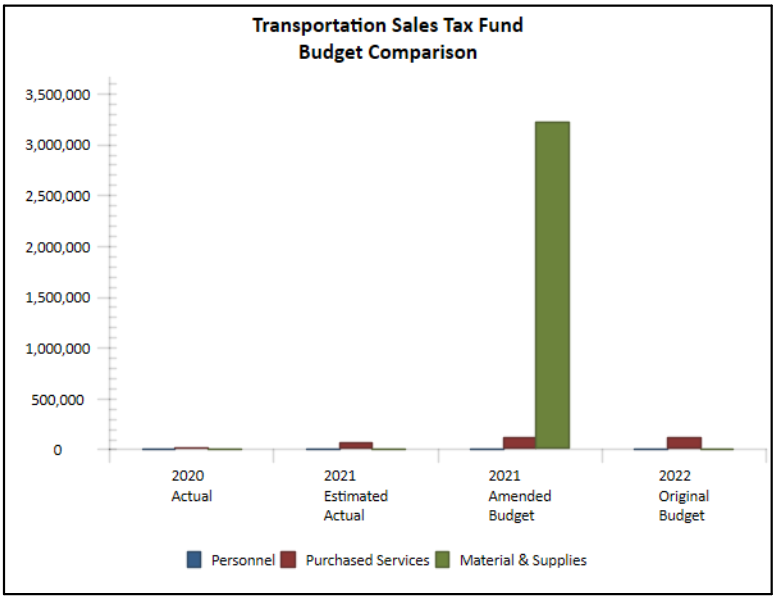
Department Budget Summary

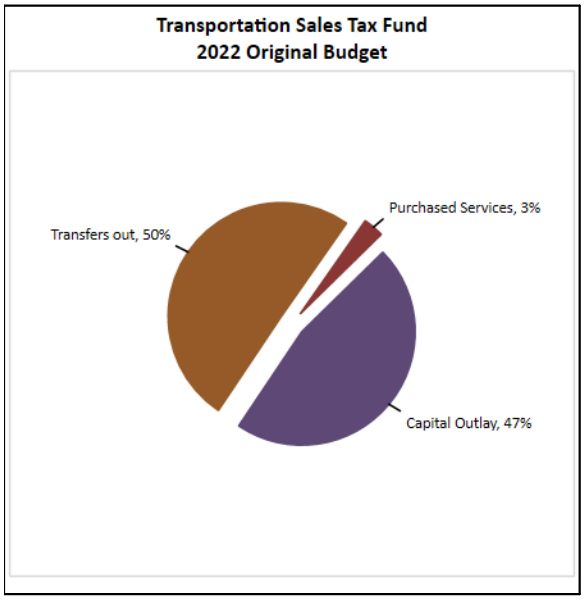
	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Purchased Services	$ 12,967	$ 64,008	$ 120,000	$ 120,000
Total Operating Expenditures	**12,967**	**64,008**	**120,000**	**120,000**
Capital Outlay	372,243	1,334,899	3,226,000	1,901,000
Transfers out	2,257,810	2,337,210	1,985,200	2,046,300
Department Total Budget	**$ 2,643,020**	**$ 3,736,117**	**$ 5,331,200**	**$ 4,067,300**

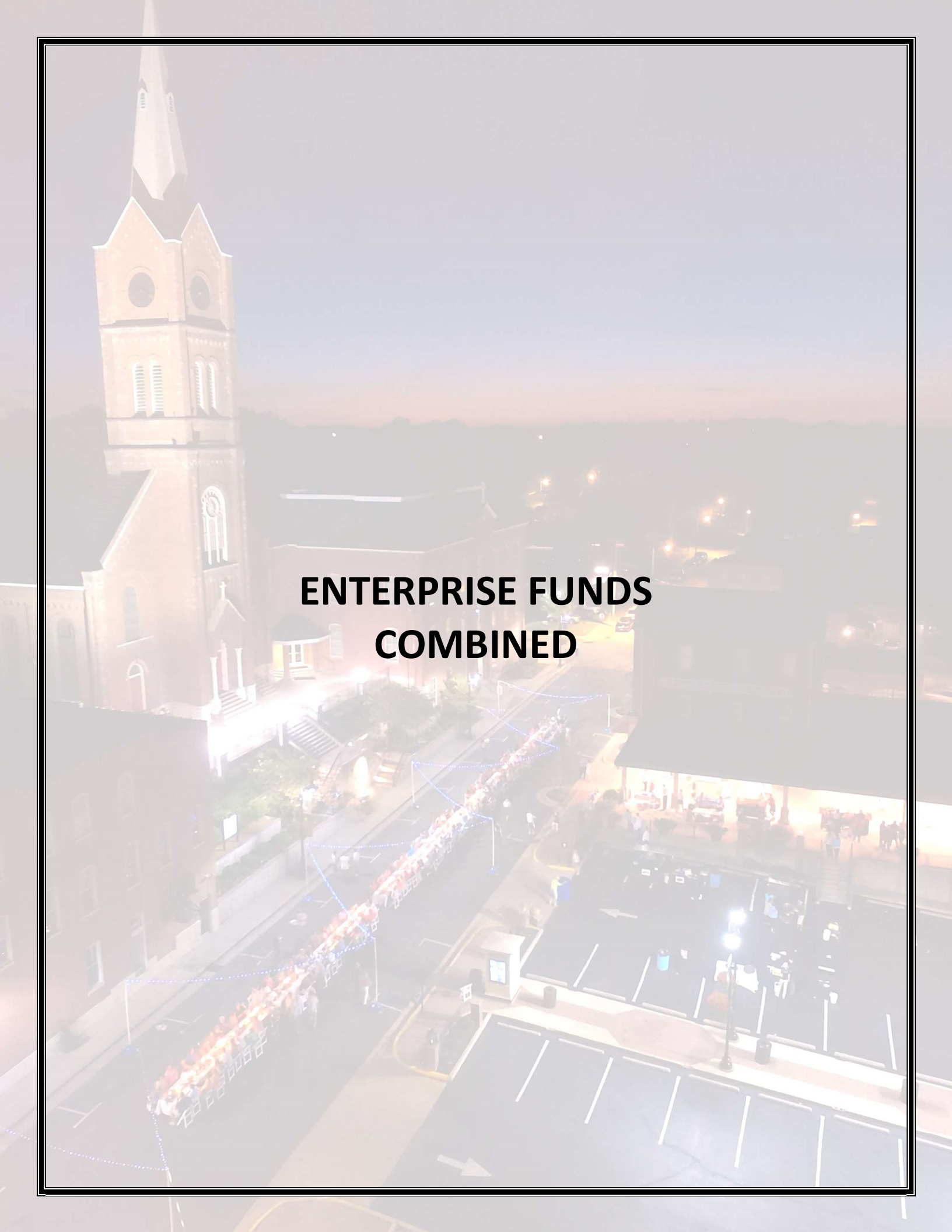
Change from Prior Year

Change from Prior Year Approved Budget	$ (1,263,900)
Percentage Change	(24)%

Transportation Sales Tax Fund







ENTERPRISE FUNDS
COMBINED

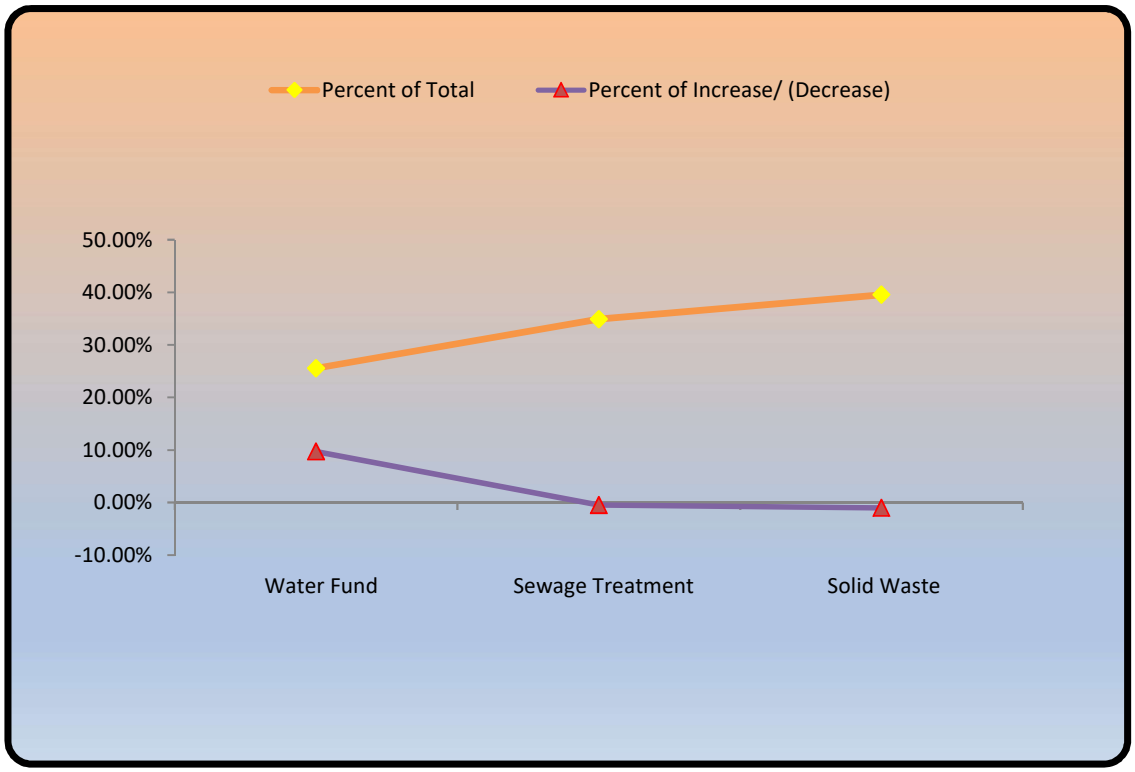
Enterprise Funds
Combining Statement of Revenues, Expenses, and Changes in Net Position
For The Year Ended September 30, 2022

	Water	Sewage Treatment	Solid Waste	2022 Original Budget	2021 Amended Budget	2021 Estimated Actual
Operating Revenues	**$ 1,932,300**	**$ 2,640,000**	**$ 2,988,000**	**$ 7,560,300**	**$ 7,043,300**	**$ 7,102,000**
Operating Expenses						
Personal services	659,670	631,250	542,980	1,833,900	1,909,720	2,084,720
Operation & maintenance	866,480	953,780	2,110,280	3,930,540	2,320,155	2,766,380
Small tools/ equipment/fixtures	50,585	36,900	10,400	97,885	74,420	69,995
Depreciation expense	420,000	1,180,000	300,000	1,900,000	1,873,000	1,701,000
Total Operating Expenses	**1,996,735**	**2,801,930**	**2,963,660**	**7,762,325**	**6,177,295**	**6,622,095**
Operating Income (Loss)	**(64,435)**	**(161,930)**	**24,340**	**(202,025)**	**866,005**	**479,905**
Nonoperating Revenues (Expenses)						
Investment income	10,000	280,000	40,000	330,000	430,000	435,000
Rents	34,665	-	8,400	43,065	33,230	33,230
Intergovernmental	-	30,000	-	30,000	-	-
Interest and fiscal charges	(113,615)	(451,320)	-	(564,935)	(690,260)	(690,260)
Principal - debt service	(230,300)	(1,030,000)	-	(1,260,300)	(1,178,600)	(1,178,600)
Capital outlay	(1,494,000)	(978,285)	-	(2,472,285)	(2,516,937)	(1,292,000)
Total Nonoperating Revenues (Expenses)	**(1,793,250)**	**(2,149,605)**	**48,400**	**(3,894,455)**	**(3,922,567)**	**(2,692,630)**
Income (Loss) before Capital Contributions and Transfers	**(1,857,685)**	**(2,311,535)**	**72,740**	**(4,096,480)**	**(3,056,562)**	**(2,212,725)**
Transfers						
Transfers out	(20,000)	(20,000)	(15,000)	(55,000)	(35,000)	(35,000)
Total Transfers	**(20,000)**	**(20,000)**	**(15,000)**	**(55,000)**	**(35,000)**	**(35,000)**
Change in Net Assets	**(1,877,685)**	**(2,331,535)**	**57,740**	**(4,151,480)**	**$ (3,091,562)**	**$ (2,247,725)**
Net Position, October 1:						
Water Fund	6,089,730	-	-	6,089,730		
Sewage Treatment Fund	-	11,884,990	-	11,884,990		
Solid Waste Fund	-	-	2,452,700	2,452,700		
Estimated Net Position before adjustments	**4,212,045**	**9,553,455**	**2,510,440**	**16,275,940**		
Adjustments for:						
Capital Outlay	1,494,000	978,285	-	2,472,285		
Solid Waste - Landfill Care Liability	-	-	6,270,510	6,270,510		
Debt Service - Principal	230,300	1,030,000	-	1,260,300		
Subtotal	**5,936,345**	**11,561,740**	**8,780,950**	**26,279,035**		
Less: Invested in capital assets, net of related debt						
Water Fund	(5,496,390)	-	-	(5,496,390)		
Sewage Treatment Fund	-	(10,567,800)	-	(10,567,800)		
Solid Waste Fund	-	-	(2,564,540)	(2,564,540)		
Subtotal	**439,955**	**993,940**	**6,216,410**	**7,650,305**		
Less: Funding Requirements						
25% Fund Balance, commited for operations	(394,200)	(405,500)	(665,900)	(1,465,600)		
Estimated Net Position, September 30, 2022	**$ 45,755**	**$ 588,440**	**$ 5,550,510**	**$ 6,184,705**		

City of Washington

Enterprise Funds

Operating Revenue by Fund

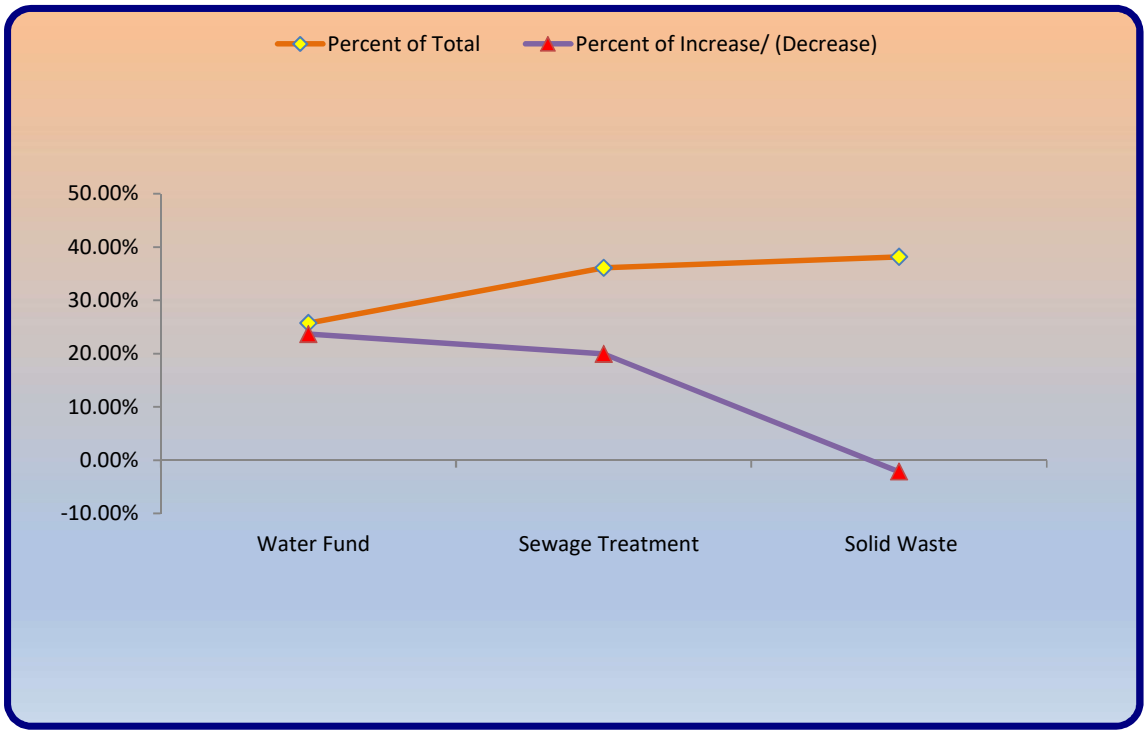


Operating Revenue	Original Budget 2022	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2021
Water Fund	$1,932,300	25.56%	$185,000	9.70%	$1,906,881
Sewage Treatment	2,640,000	34.92%	(12,000)	-0.46%	2,631,137
Solid Waste	2,988,000	39.52%	(27,500)	-1.02%	2,707,073
Total Operating Revenue	$7,560,300	100.00%	$145,500	8.23%	$7,245,091

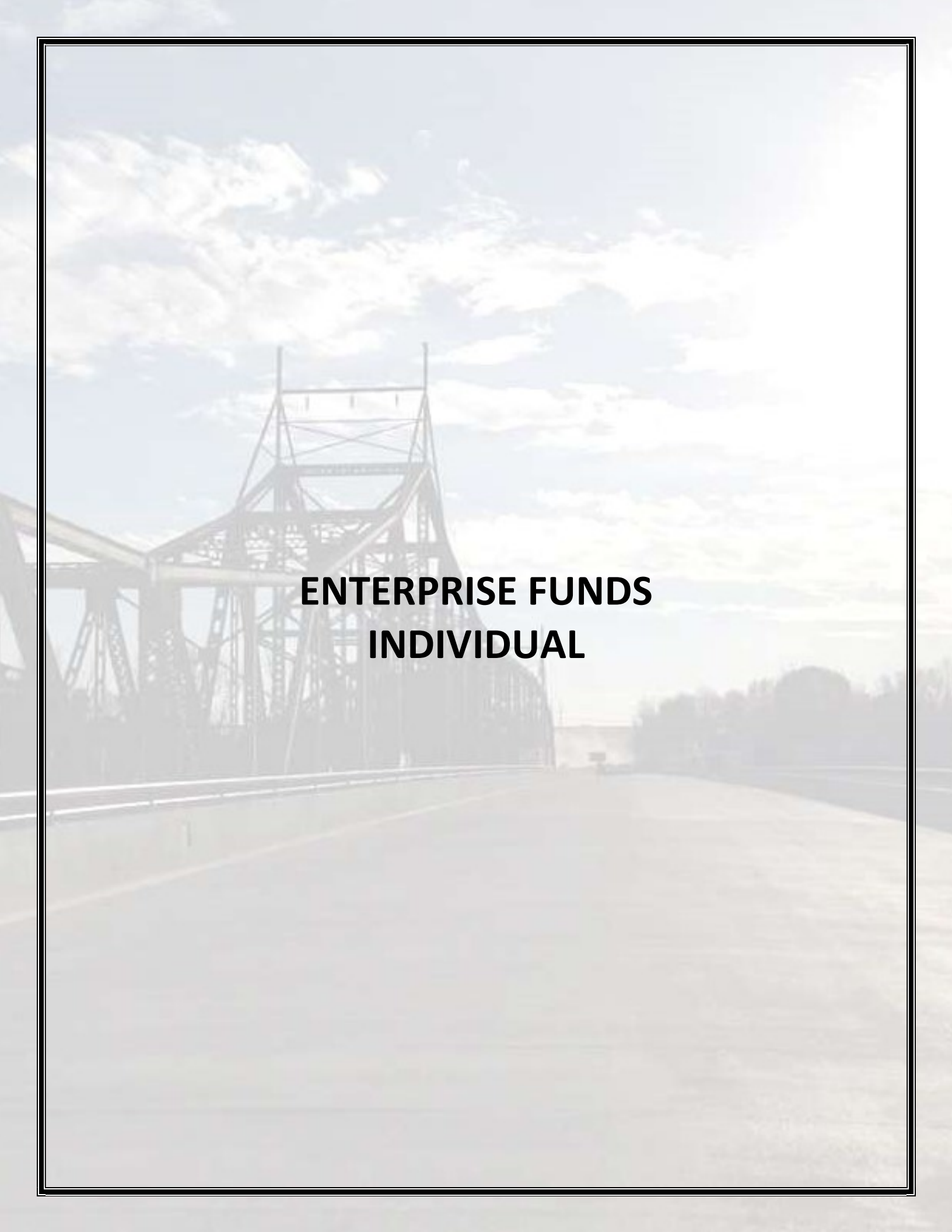
City of Washington

Enterprise Fund

Operating Expenses by Fund



Operating Expenses	Original Budget 2022	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2021
Water	$1,996,735	25.72%	$303,280	23.64%	$1,282,860
Sewage Treatment	2,801,930	36.10%	262,945	19.95%	1,317,981
Solid Waste	2,963,660	38.18%	(57,150)	-2.15%	2,662,467
Total Operating Expenses	$7,762,325	100.00%	$509,075	41.45%	$5,263,308



ENTERPRISE FUNDS
INDIVIDUAL

Mission Statement

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.

2020-2021 Accomplishments

- ✓ Maintained tightened control over material inventory and overtime personnel cost.
- ✓ Completed the upgrade of the Water Control System.
- ✓ Purchased a new 2019 Chevrolet 3500 Silverado vehicle.
- ✓ Water line upgrade on 6th Street, water line replaced.
- ✓ Water Tower asbestos paint removal, and new paint job.

2021-2022 Goals & Objectives

- To provide clean and safe drinking water. (Strategic Goal #7)
- New lines to be added 2" line at 11th Street to 6" adding for more fire flow. Install (12" Extension from High Street. Sofio Drive and Autumn Leaf) to double fire flow. Install new lines at Terry Lane East Third to East Fifth, International from East Third to East Fifth. (Strategic Goal #7)
- Provide adequate fire protection. (Strategic Goal #7) Ensure that the Water System continues to meet all Federal and State regulations. (Strategic Goal #7)
- Properly maintain the water system which includes nine wells and 3 elevated storage tanks. (Strategic Goal #7)
- Continue to work with MDNR on permanent chlorination. Look into new pumps that will sit on top of tanks that will be hooked in SCADA system to help monitor and control the chlorine. (Strategic Goal #7, Objective #3)
- Continue hydrant replacement maintenance and flushing program. (Strategic Goal #7, Objective #1)
- 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)
- Review of water systems need and monitor water rates and implement any rate increases as deemed necessary. (Strategic Goal #3, Objective #1)
- Continue to work as a Public Works Department while working cooperatively with the Street, Wastewater, and Park Departments. (Strategic Goal #2, Objective #3)

Key Performance Measures

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Target
New Meters Issued	31	60	60	80
New Meters Issued (Irrigation)	2	5	5	5
Meters Replaced	12	10	10	10
Locates performed	2,000	2,200	2,200	2,200
Monthly Average - Water Shut Off's	50	55	55	60
Work Orders Completed	226	230	230	250
Water Tap Permits Issued	17	15	15	15
Average Residential Meter Cost	$360	$360	$360	$360
Average Commercial Meter Cost	$1,600	$1,600	$1,600	$1,600
Average City Staff Cost - meter replacement	$23	$35	$35	$35
Average City Staff Cost - service call	$31	$35	$35	$35
Average City Staff Cost - shut off/reconnect	$33	$35	$35	$38
Monthly water shut off cost	$550	$642	$642	$750
Number of Water Main Breaks	40	30	30	30

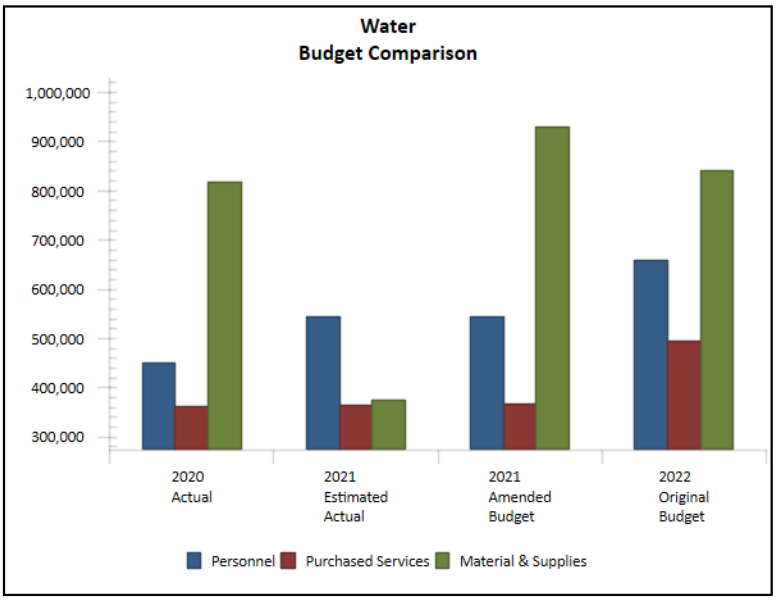
Department Budget Summary

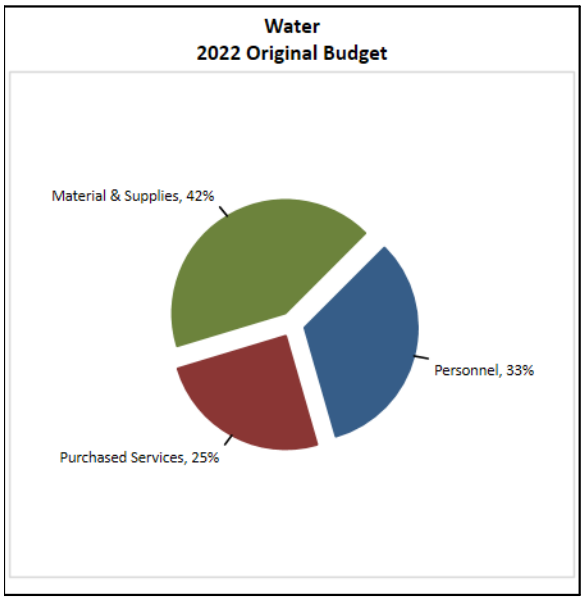
	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Personnel	$ 449,888	$ 543,764	$ 543,740	$ 659,670
Purchased Services	360,639	364,181	366,970	495,010
Material & Supplies	818,770	374,917	782,750	842,060
Total Operating Expenditures	**1,629,297**	**1,282,862**	**1,693,460**	**1,996,740**
Capital Outlay	-	298,976	931,000	1,494,000
Debt Service	111,153	-	332,910	343,910
Department Total Budget	**$ 1,740,450**	**$ 1,581,838**	**$ 2,957,370**	**$ 3,834,650**

Change from Prior Year

Change from Prior Year Approved Budget	$ 877,280
Percentage Change	30 %

Department Staffing Summary	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Elected Officials	0.20	0.20	0.20	0.20
Full Time	7.00	7.00	7.00	10.00
Department Total Budget	**7.20**	**7.20**	**7.20**	**10.20**





Mission Statement

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.

2020-2021 Accomplishments

- ✓ Electrical modification made at Waste Water Treatment Plant.
- ✓ 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.
- ✓ Purchased a new Lift Station pump at Walnut Street.

2021-2022 Goals & Objectives

- Continue to provide dependable infrastructure for the collection and treatment of the wastewater system. (Strategic Goal #1)
- Address areas within the collection system regarding inflow and infiltration. (Strategic Goal #1)
- Continue to comply with all Federal and State regulations. (Strategic Goal #5)
- Slip line over 6,000 feet of sewer lines. (Strategic Goal #1, Objective #3)
- Continue to renovate the existing distribution failures by excavating, replacing, and slip-lining infiltration problem areas. (Strategic Goal #1, Objective #3)
- Evaluate wastewater system operations and implement sewer rate increases as necessary. (Strategic Goal #3, Objective #1)
- Continue Sewer Distribution Maintenance Program - cleaning, jetting and inspections. (Strategic Goal #7, Objective #2)
- Replace pumps in Westlink Lift Stations and upgrade. (Strategic Goal #1, Objective #1)
- Install new air scrubber in the headwork's building. (Strategic Goal #7, Objective #2)

Key Performance Measures

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Target
Locates Performed	2,191	2,200	2,200	2,300
Work Orders Completed	275	300	300	325
Average City Staff Cost - service call	$70	$70	$70	$75
Sewer Routine Reports	268	300	300	400

Department Budget Summary

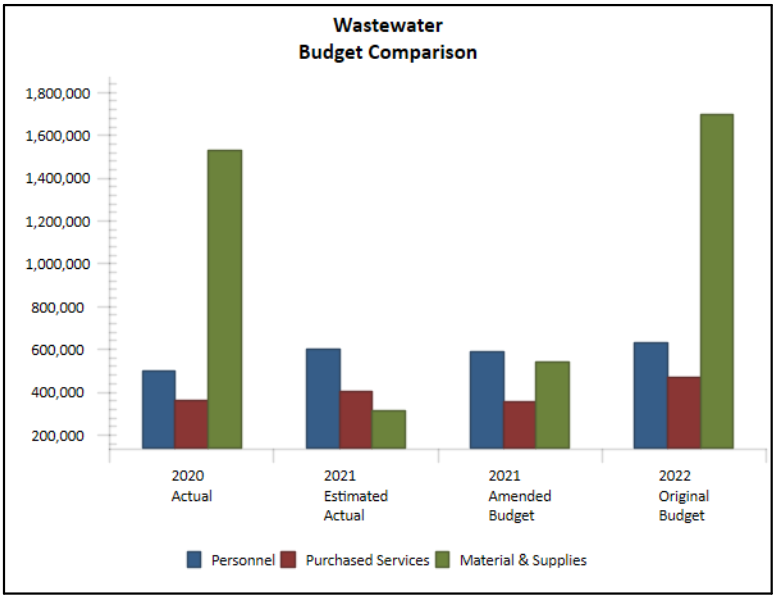
	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Personnel	$ 499,699	$ 601,974	$ 587,190	$ 631,250
Purchased Services	363,150	403,951	355,220	470,940
Material & Supplies	1,530,387	312,059	1,596,610	1,699,760
Total Operating Expenditures	**2,393,236**	**1,317,984**	**2,539,020**	**2,801,950**
Capital Outlay	-	153,689	539,000	978,280
Debt Service	521,734	1,511,651	1,504,520	1,481,320
Department Total Budget	**$ 2,914,970**	**$ 2,983,324**	**$ 4,582,540**	**$ 5,261,550**

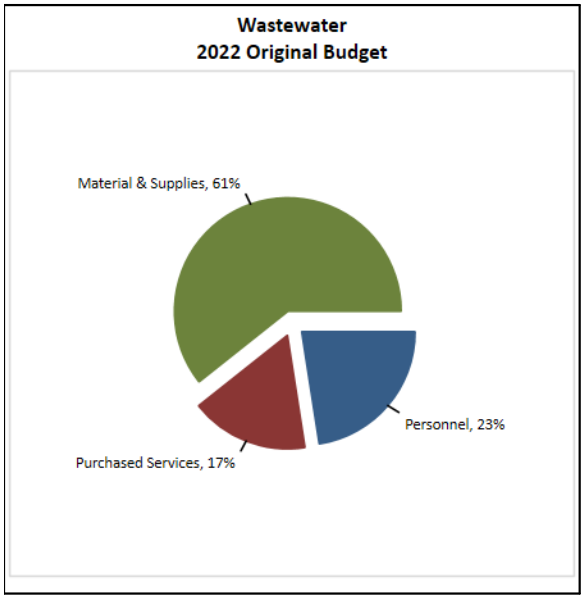
Change from Prior Year

Change from Prior Year Approved Budget	$ 679,010
Percentage Change	15 %

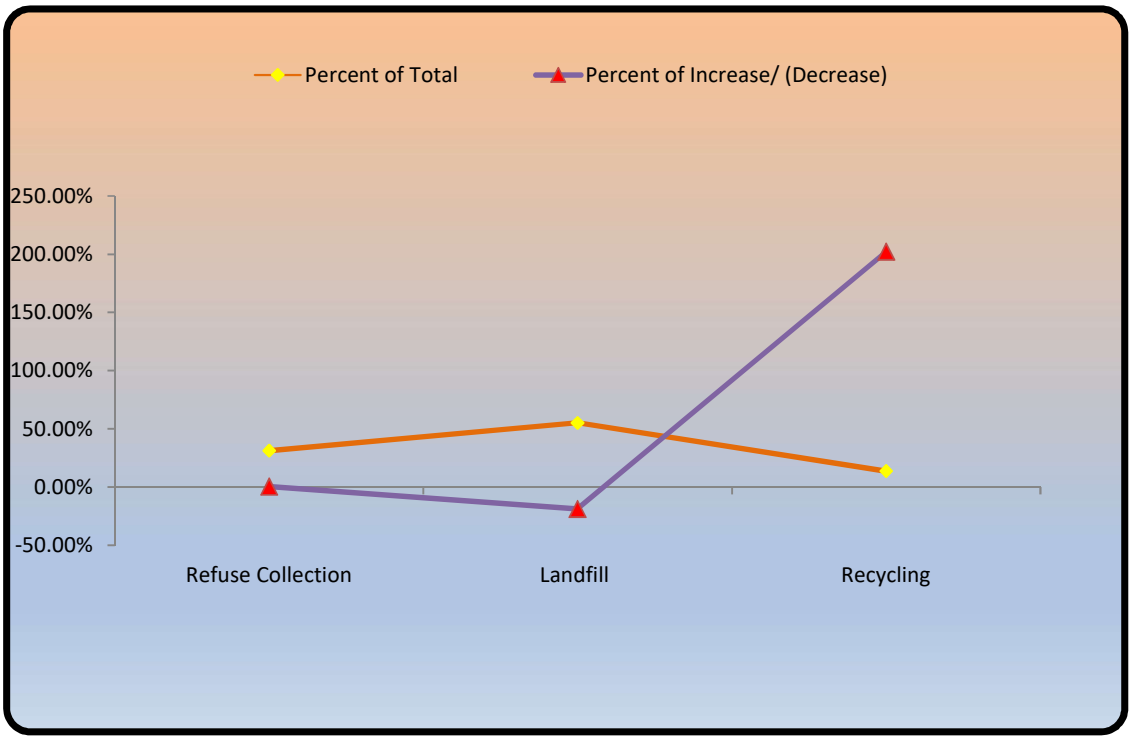
Department Staffing Summary

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Full Time	9.00	9.00	10.00	10.00
Department Total Budget	**9.00**	**9.00**	**10.00**	**10.00**


Wastewater
Budget Comparison
1,800,000
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
2020 Actual
2021 Estimated Actual
2021 Amended Budget
2022 Original Budget
Personnel
Purchased Services
Material & Supplies


Wastewater
2022 Original Budget
Material & Supplies, 61%
Personnel, 23%
Purchased Services, 17%

City of Washington
Solid Waste Fund
Operating Revenue by Fund

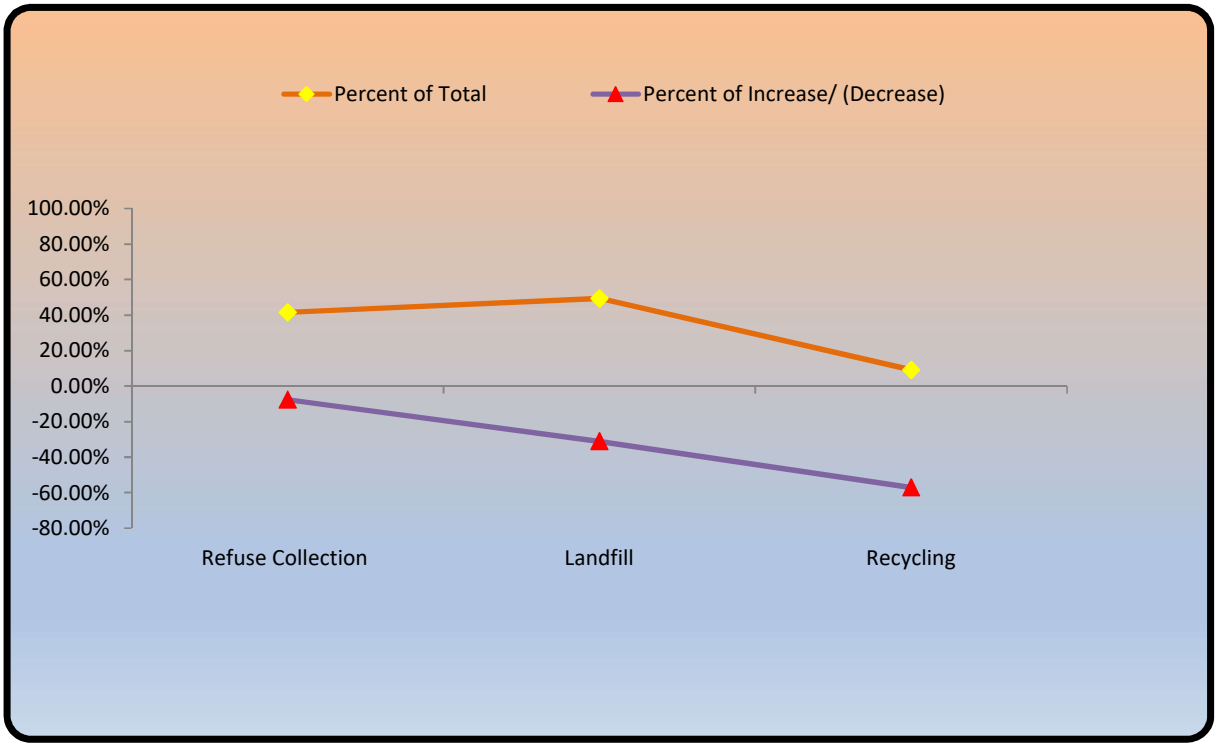


Operating Revenue	Original Budget 2022	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2021
Refuse Collection	$930,300	31.13%	$2,300	0.24%	$952,893
Landfill	1,647,700	55.14%	(312,800)	-18.88%	1,656,834
Recycling	410,000	13.72%	283,000	202.03%	140,075
Total Revenue	$2,988,000	100.00%	($27,500)	183.40%	$2,749,802
Non-Operating Revenue					
Investment Income	$40,000		-$12,100	-24.36%	$49,674
Rent	$8,400				
Total Non-Operating	$48,400				

City of Washington

Solid Waste Fund

Operating Expenses by Department



Operating Expenses	Original Budget 2022	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2021
Refuse Collection	$1,229,860	41.50%	($102,660)	-7.56%	$1,358,365
Landfill	1,463,050	49.37%	(491,610)	-31.15%	1,578,414
Recycling	270,750	9.14%	(140,880)	-57.04%	246,963
Total Operating Expenses	$2,963,660	100.00%	($735,150)	-95.75%	$3,183,742
Non-Operating Expense	$ 15,000		10,700	1.07	10,000

Mission Statement

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

2020-2021 Accomplishments

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

2021-2022 Goals & Objectives

- Upgrade equipment with automated trash trucks and containers. (Strategic Goals #5)
- Meet daily demands for service and keep citizens complaints to a low figure. (Strategic Goal # 5, Objective #2)
- Reduce workplace accidents and claims. (Strategic Goal #2, Objective #1)
- Review and evaluate performance measures annually. (Strategic Goal #2, Objective #4)

Key Performance Measures

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Target
Trash customers	6,050	6,050	6,050	6,100
Average bill per household	$14.15	$15.00	$15.00	$15.00
Tons of trash collected	26,000	26,500	26,500	26,500
Weekly trash collection cost	$2,250	$2,300	$2,300	$2,300
Average weekly payroll collection cost per househo	$2.69	$2.63	$2.63	$2.60

Department Budget Summary

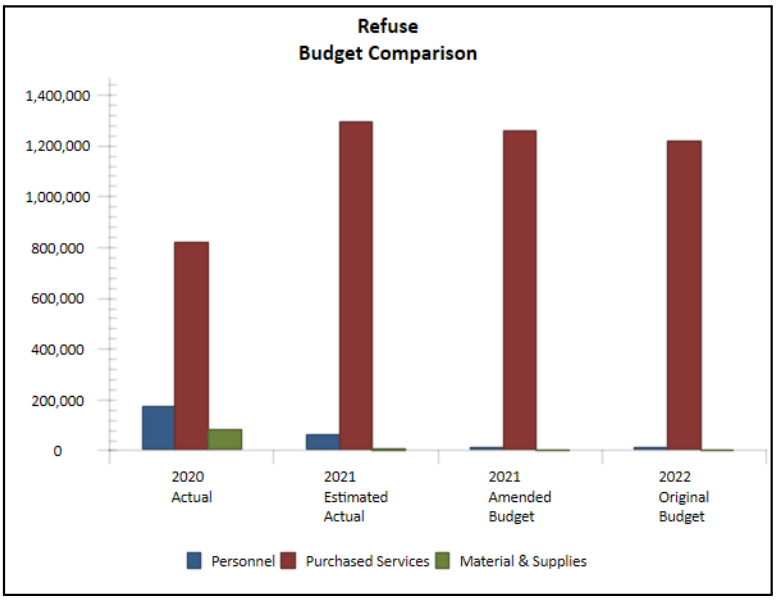
	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Personnel	$ 172,205	$ 60,662	$ 13,070	$ 13,560
Purchased Services	819,097	1,296,853	1,259,450	1,216,300
Material & Supplies	81,942	850	60,000	-
Total Operating Expenditures	**1,073,244**	**1,358,365**	**1,332,520**	**1,229,860**
Department Total Budget	**$ 1,073,244**	**$ 1,358,365**	**$ 1,332,520**	**$ 1,229,860**

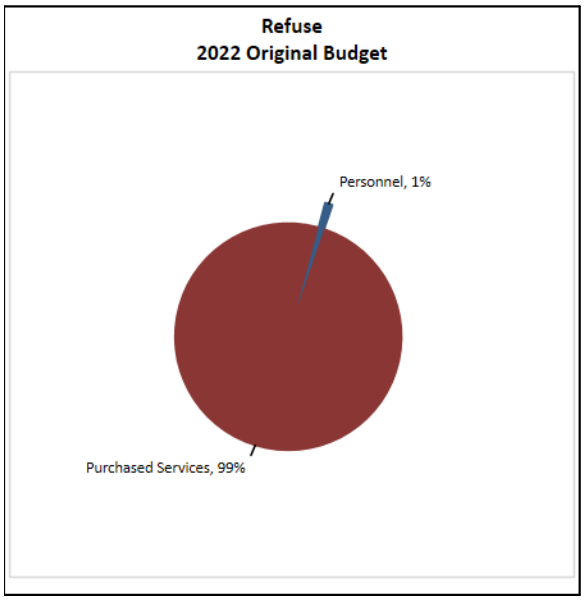
Change from Prior Year

Change from Prior Year Approved Budget	$ (102,660)
Percentage Change	(8)%

Department Staffing Summary

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Full Time	0.10	0.10	0.10	0.10
Department Total Budget	**0.10**	**0.10**	**0.10**	**0.10**





Mission Statement

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.

2020-2021 Accomplishments

- ✓ Reduce worker compensation claims by promoting a safe work environment and training.
- ✓ Began filling new cell and increased manpower to support expanding rolls.

2021-2022 Goals & Objectives

- Continue to utilize less soil using covered tarps for daily cover. (Strategic Goal #5)
- Work closely with Engineering Department and Department of Natural Resources to proceed with landfill closure operations. (Strategic Goal #2)
- Meet daily demands for service and keep citizens complaints to a minimum. (Strategic Goal #5, Objective #2)
- Continue to fill cell 4/5 South, finish grade and seed finished slopes. (Strategic Goal #5, Objective #2)
- Review and evaluate performance measurements annually. (Strategic Goal #2, Objective #5)

Key Performance Measures

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Target
Tons of trash added	27,000	28,000	28,000	28,000
Percentage of landfill closed	72	75	75	77
Average bill	$114.91	$123.82	$123.82	$120.00

Department Budget Summary

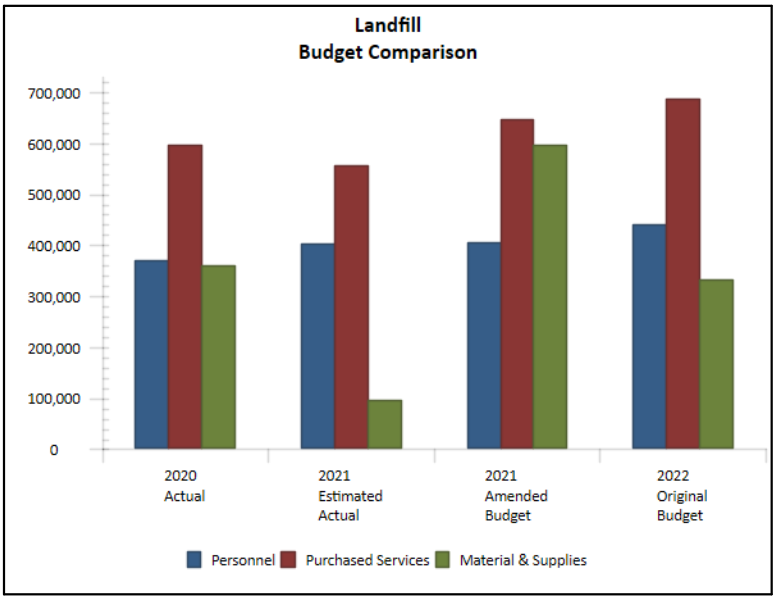
	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Personnel	$ 370,190	$ 403,542	$ 406,970	$ 440,960
Purchased Services	595,836	557,562	647,390	688,390
Material & Supplies	360,666	96,035	302,300	333,700
Total Operating Expenditures	**1,326,692**	**1,057,139**	**1,356,660**	**1,463,050**
Capital Outlay	-	521,274	598,000	-
Department Total Budget	**$ 1,326,692**	**$ 1,578,413**	**$ 1,954,660**	**$ 1,463,050**

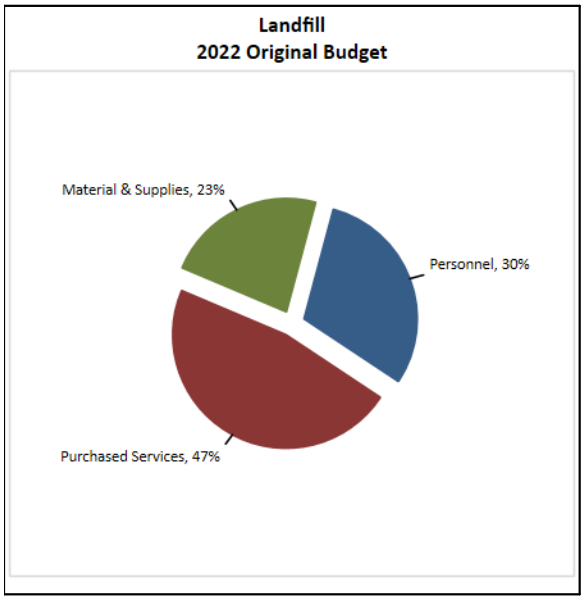
Change from Prior Year

Change from Prior Year Approved Budget	$ (491,610)
Percentage Change	(25)%

Department Staffing Summary

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Full Time	14.75	14.75	8.75	6.75
Department Total Budget	**14.75**	**14.75**	**8.75**	**6.75**





Mission Statement

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.

2020-2021 Accomplishments

- ✓ Reduced workers compensation claims by promoting a safe work environment and training.
- ✓ Managed 6 eight yard recycle dumpsters at recycle facility.

2021-2022 Goals & Objectives

- Continue to provide efficient curbside and recycle facility services while increasing tons recycled. (Strategic Goal #5, Objective #2)
- Evaluate single stream recycling option, to reduce items entering the landfill. (Strategic Goal #5)
- Meet daily demands for service and keep citizens complaints to a low figure. (Strategic Goal #5, Objective #2)
- Review and evaluate performance measurements annually. (Strategic Goal #2, Objective #5)

Key Performance Measures

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Target
Tons of Plastic recycled	80	150	150	160
Tons of Cardboard recycled (C&NC)	120	200	200	277
Tons of Scrap Metal from recycle facility	74	80	80	95

Department Budget Summary

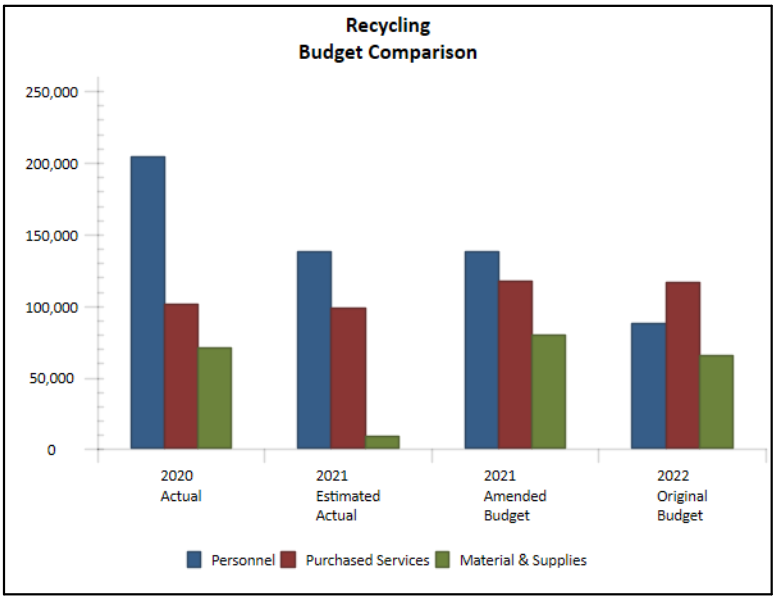
	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Personnel	$ 204,460	$ 138,378	$ 138,400	$ 88,460
Purchased Services	101,380	99,185	117,230	116,890
Material & Supplies	71,424	9,401	76,000	65,400
Total Operating Expenditures	**377,264**	**246,964**	**331,630**	**270,750**
Capital Outlay	-	-	80,000	-
Department Total Budget	**$ 377,264**	**$ 246,964**	**$ 411,630**	**$ 270,750**

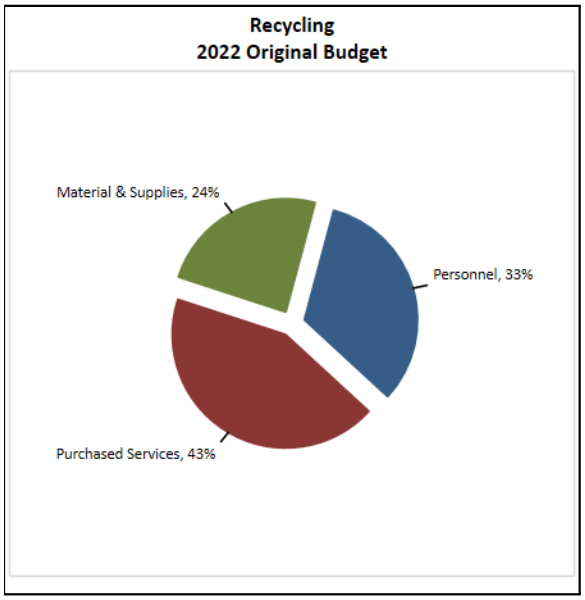
Change from Prior Year

Change from Prior Year Approved Budget	$ (140,880)
Percentage Change	(34)%

Department Staffing Summary

	2020 Actual	2021 Estimated Actual	2021 Amended Budget	2022 Original Budget
Full Time	0.75	0.75	0.75	0.75
Department Total Budget	**0.75**	**0.75**	**0.75**	**0.75**





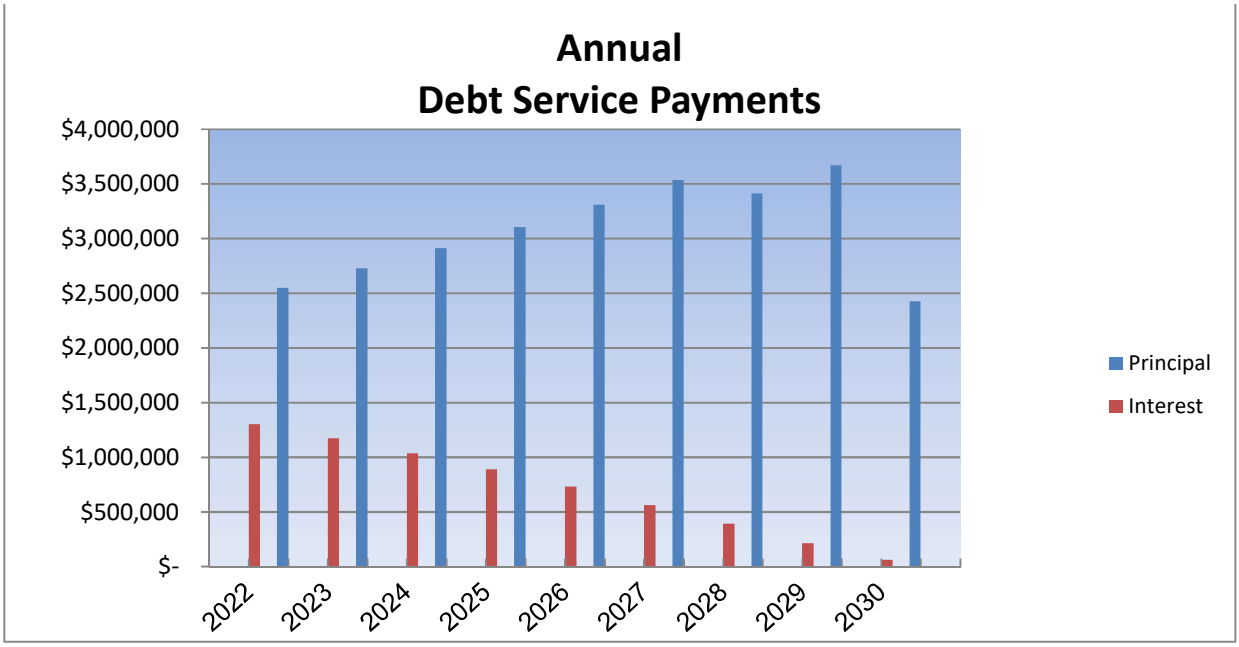
DEBT SERVICE SCHEDULES

Debt Service Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Year Ended September 30, 2022

	COPS Fund	Downtown TIF - RPA #1	Rhine River TIF - RPA #2	Front & Main TIF - RPA #3	2022 Original Budget	2021 Amended Budget	2021 Estimated Actual
Revenues							
Taxation	$ -	$ 292,000	$ 132,000	$ 60,000	$ 484,000	$ 420,800	$ 473,357
Investment Income	-	3,000	200	500	3,700	7,700	26,283
Total Revenues	**-**	**295,000**	**132,200**	**60,500**	**487,700**	**428,500**	**499,640**
Expenditures							
Operation & Maintenance	**1,700**	**26,500**	**2,000**	**600**	**30,800**	**20,300**	**81,466**
Capital Outlay	-	324,100	-	-	324,100	356,500	-
Debt Service - Principal	1,289,700	13,000	60,000	40,000	1,402,700	2,587,700	2,751,091
Debt Service - Interest	754,600	63,000	70,000	20,000	907,600	1,008,700	1,139,905
Total Expenditures	**2,046,000**	**426,600**	**132,000**	**60,600**	**2,665,200**	**3,973,200**	**3,972,462**
Revenues over (under) Expenditures	**(2,046,000)**	**(131,600)**	**200**	**(100)**	**(2,177,500)**	**(3,544,700)**	**(3,472,822)**
Other Financing Sources (Uses)							
Transfer In	1,836,300	-	-	-	1,836,300	1,775,200	3,108,570
Total Other Financing Sources (Uses)	**1,836,300**	**-**	**-**	**-**	**1,836,300**	**1,775,200**	**3,108,570**
Net Change in Fund Balance	**(209,700)**	**(131,600)**	**200**	**(100)**	**(341,200)**	**(1,769,500)**	**(364,252)**
Fund Balances, October 1	**2,282,010**	**574,950**	**820**	**24,930**	**2,882,710**		
Estimated Fund Balances, September 30, 2022	**$ 2,072,310**	**$ 443,350**	**$ 1,020**	**$ 24,830**	**$ 2,541,510**		



Current Debt Level to Legal Debt Limits:

2021 Assessed Value	$ 391,542,032
Debt Limit-20% of Total Assessed Valuation	$ 78,308,406
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	$ 78,308,406

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

Effect of Debt Service on Current Operations:

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

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

Effect of Debt levels on Current Operations:

Of the City's total debt service payments of $4.2 million in 2022, 44% represents debt service payments funded by the Enterprise Funds while 56% represents payments from governmental funds. The general fund accounts for approximately $1.2 million or 51% of the governmental debt service while the other 49% is funded mainly from sales tax revenues from the capital and transporations sales tax funds.

2019 Certificates of Participation
Debt Service Schedule

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

The 2019 COPS is accounted for in COP debt service fund.

2007B Leasehold Revenue Bonds
Debt Service Schedule

	Principal	Interest	Total	Debt Service FY Ending 9/30	Interest Rate
7/1/2008	$ -	$ 555,501	$ 555,501	$ 555,501	
1/1/2009	-	442,434	442,434		
7/1/2009	-	442,434	442,434	884,868	
1/1/2010	835,000	442,434	1,277,434		5.000%
7/1/2010	-	421,559	421,559	1,698,993	
1/1/2011	855,000	421,559	1,276,559		4.000%
7/1/2011	-	404,460	404,460	1,681,019	
1/1/2012	865,000	404,460	1,269,460		4.000%
7/1/2012	-	387,160	387,160	1,656,620	
1/1/2013	880,000	387,160	1,267,160		4.000%
7/1/2013	-	369,560	369,560	1,636,720	
1/1/2014	895,000	369,560	1,264,560		4.000%
7/1/2014	-	351,660	351,660	1,616,220	
1/1/2015	900,000	351,660	1,251,660		4.250%
7/1/2015	-	332,534	332,534	1,584,194	
1/1/2016	930,000	332,534	1,262,534		4.000%
7/1/2016	-	313,934	313,934	1,576,468	
1/1/2017	945,000	313,934	1,258,934		4.000%
7/1/2017	-	295,034	295,034	1,553,968	
1/1/2018	960,000	295,034	1,255,034		4.250%
7/1/2018	-	274,634	274,634	1,529,668	
1/1/2019	975,000	274,634	1,249,634		4.000%
7/1/2019	-	255,134	255,134	1,504,768	
1/1/2020	990,000	255,134	1,245,134		4.000%
7/1/2020	-	235,334	235,334	1,480,468	
1/1/2021	1,010,000	235,334	1,245,334		4.125%
7/1/2021	-	214,503	214,503	1,459,837	
1/1/2022	1,030,000	214,503	1,244,503		4.625%
7/1/2022	-	190,684	190,684	1,435,187	
1/1/2023	1,055,000	190,684	1,245,684		4.625%
7/1/2023	-	166,288	166,288	1,411,972	
1/1/2024	1,080,000	166,288	1,246,288		4.750%
7/1/2024	-	140,638	140,638	1,386,926	
1/1/2025	1,105,000	140,638	1,245,638		4.750%
7/1/2025	-	114,394	114,394	1,360,032	
1/1/2026	1,130,000	114,394	1,244,394		4.750%
7/1/2026	-	87,556	87,556	1,331,950	
1/1/2027	1,155,000	87,556	1,242,556		4.750%
7/1/2027	-	60,125	60,125	1,302,681	
1/1/2028	1,185,000	60,125	1,245,125		5.000%
7/1/2028	-	30,500	30,500	1,275,625	
1/1/2029	1,220,000	30,500	1,250,500	1,250,500	5.000%
	$ 20,000,000	$ 11,174,185	$ 31,174,185	$ 31,174,185	

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

Capital Budget

Long-Range Capital Budget Plan

Fiscal Years 2021-2030

Long-Range Capital Budget Plan Summary

Introduction

The 2022-2031 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 identifies the revenues expected to fund them. The development of this budget should be viewed as a work in progress since many of the projects span more than one year and more than the current ten years budget period. While this budget document covers a ten-year planning perspective, it is revised each year to accommodate new projects, reflect changes in ongoing projects and extend projects for an additional period of time.

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

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

Budget Development Process

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

Through various budget workshops, City Council reviews the proposed long-range capital budget and any recommended changes are incorporated into the final annual operating budget document for the City. Upon Council adoption, the 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 are absorbed into the appropriate department operating budget. These operating costs may include salaries, equipment, repair and maintenance, and other miscellaneous expenditures.

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

Long-Range Capital Budget Plan Summary

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 now 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.

Approximately $50,000 was added in 2022 and future years for staffing the new aquatic center concession stand. No other extra city staff was required in this budget year or future budget years.

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

Long-Range Capital Budget Plan Summary

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, Fuel truck, mowers, and sports lighting. Each of these items will be replacing older equipment. Therefore, it is anticipated that repair and maintenance savings from these bigger purchases will save the City approximately $30,000-$50,000 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, such as 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.

- The City is entering into a 4-year capital lease agreement for 14 vehicles which will have monthly lease payments due. The contract is being negotiated at the time of the budget so the exact impact can only be estimated at approximately $12,000-$14,000 per month.

2022 Project Highlights

- 3 new dump trucks, 3 new trucks, estimated at $650,000 for the street and parks departments.

- Upgrading Ronsick Field Improvements, Main Stage Roof and Adding Phoenix Park Playground for $ 1.1 million.

- Upgrading of a lift station is estimated at $200,000 and new water tower and recoating of 2 existing towers is estimated at $1.7 million.

- Refurbishing of Enduro & Clay Street water towers is estimated at $520,000.

- Street improvements and other projects funded from the Transportation Sales Tax Fund are expected to cost $1,900,000 in FY 2022. Approximately $128,000 will be reimbursed from federal grant money. These projects include Third Street, Jefferson Street, & Westlink Drive and the annual street reconstruction/overlay projects and various sidewalk improvement projects.

Long-Range Capital Budget Plan Summary

Items Rebudgeted from Prior Years

Several projects in the capital improvement sales tax and transportation tax were started in the 2021 budget year, with the anticipated remaining estimated cost portion rebudgeted into the 2022 budget. The reason several of these projects were not completed in the previous year was basically due to shipping delays still being experienced. Also, start delays on construction jobs which may span over several years before completion.

Significant projects completed in 2020-2021 include:

Purchased New Police Vehicles
Completed new aquatic center
Purchased sports bleachers, and miscellaneous smaller equipment for Parks Dept.
Updated Main Park Playground
Began upgrading water tower
Began slip lining storm sewer lines

Public Works Building

CAPITAL ASSETS DEFINED

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

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

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

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

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

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

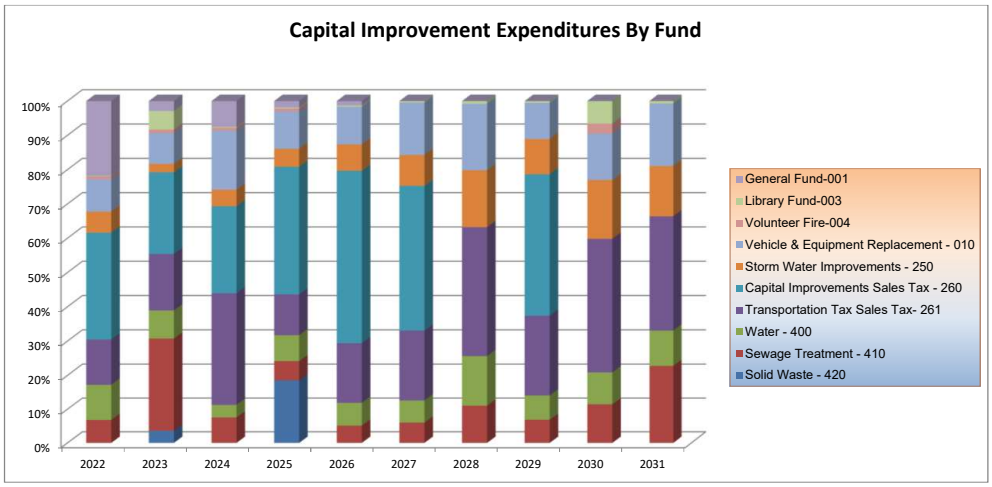
Capital Program Funds
Combined Statement of Revenues, Expenditures & Changes in Fund Balance
Fiscal 2022-2031 Budgets

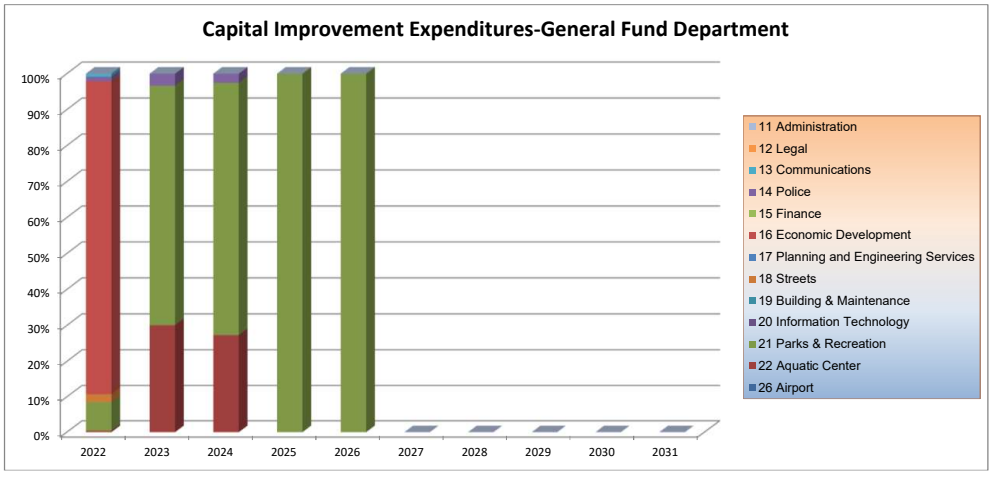
	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031
Estimated Beginning Fund Balance	$ 8,258,000	$ 5,803,480	$ 5,898,180	$ 6,421,805	$ 7,253,190	$ 8,592,965	$ 10,545,120	$ 14,490,885	$ 18,259,105	$ 23,656,645
Revenues										
Sales Tax	5,969,750	6,155,900	6,361,600	6,574,400	6,794,800	7,023,000	7,259,200	7,962,600	8,229,700	8,506,200
Motor Fuel/Gas Tax	565,000	605,000	625,000	650,000	685,000	705,000	710,000	710,000	710,000	710,000
Road & Bridge Tax	-	-	-	-	-	-	-	-	-	-
Investment Income	54,000	55,000	45,000	45,000	40,000	40,000	40,000	40,000	40,000	40,000
Subtotal	6,588,750	6,815,900	7,031,600	7,269,400	7,519,800	7,768,000	8,009,200	8,712,600	8,979,700	9,256,200
Federal/State Grants	2,013,000	1,072,590	1,075,940	-	-	-	-	-	-	-
Other Grants & Donations	-	-	-	-	-	-	-	-	-	-
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	1,000,000	1,000,000	725,000
Total Other Financing Sources	610,000	610,000	610,000	610,000	610,000	610,000	610,000	1,010,000	1,010,000	735,000
Total Revenues	9,211,750	8,498,490	8,717,540	7,879,400	8,129,800	8,378,000	8,619,200	9,722,600	9,989,700	9,991,200
Expenditures										
Personnel Services	240,320	247,960	256,280	264,110	272,220	279,780	287,600	295,680	304,060	312,720
Purchased Services	270,000	270,000	270,000	270,000	270,000	270,000	270,000	270,000	270,000	270,000
Land	3,451,050	-	-	-	-	-	-	-	-	-
Buildings	725,200	1,059,260	200,000	1,120,750	1,600,000	-	-	-	-	-
Improvements Other Than Buildings	6,346,300	5,800,000	1,956,500	829,000	692,000	293,000	294,000	240,000	240,000	240,000
Infrastructure	1,630,000	2,635,740	2,599,925	1,105,000	1,105,000	1,105,000	1,105,000	1,105,000	1,105,000	1,105,000
Machinery & Equipment	2,202,185	2,211,830	1,429,855	2,643,205	485,605	1,921,565	410,135	1,567,000	402,000	696,000
Total Expenditures	14,865,055	12,224,790	6,712,560	6,232,065	4,424,825	3,869,345	2,366,735	3,477,680	2,321,060	2,623,720
Other Financing Uses										
Non-Capital Fund Transfers	(5,745,085)	(5,926,400)	(1,234,945)	(1,987,750)	(527,000)	(433,000)	(479,000)	(425,000)	(531,000)	(690,000)
Transfers to other funds	2,546,300	2,105,400	2,716,300	2,803,700	2,892,200	2,989,500	2,785,700	2,901,700	2,802,100	725,000
Total Other Financing Uses	(3,198,785)	(3,821,000)	1,481,355	815,950	2,365,200	2,556,500	2,306,700	2,476,700	2,271,100	35,000
Total Expenditures	11,666,270	8,403,790	8,193,915	7,048,015	6,790,025	6,425,845	4,673,435	5,954,380	4,592,160	2,658,720
Total Revenues and Other Financing Sources Over (Under) Other Financing Uses and Expenditures	(2,454,520)	94,700	523,625	831,385	1,339,775	1,952,155	3,945,765	3,768,220	5,397,540	7,332,480
Estimated Ending Fund Balance	$ 5,803,480	$ 5,898,180	$ 6,421,805	$ 7,253,190	$ 8,592,965	$ 10,545,120	$ 14,490,885	$ 18,259,105	$ 23,656,645	$ 30,989,125

Capital Budget Revenue Sources

Capital Summary by Fund
Fiscal 2022-2031 Budgets

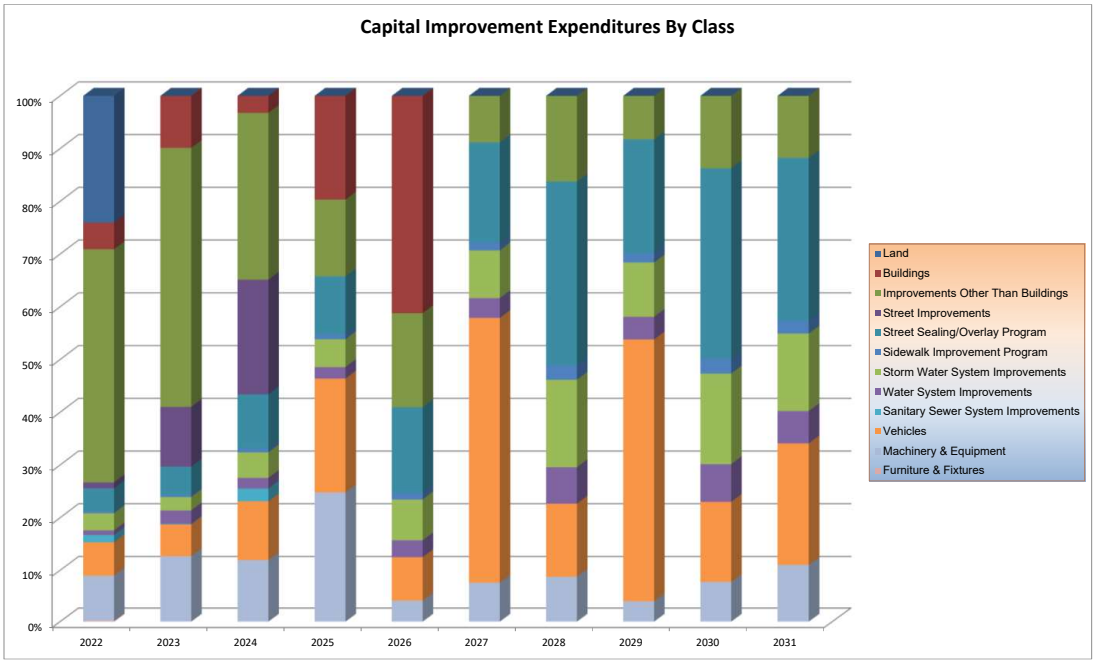
Fund	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
General Fund-001										
11 Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12 Legal	-	-	-	-	-	-	-	-	-	-
13 Communications	26,000	-	-	-	-	-	-	-	-	-
14 Police	40,000	12,000	12,000	-	-	-	-	-	-	-
15 Finance	-	-	-	-	-	-	-	-	-	-
16 Economic Development	2,731,050	-	-	-	-	-	-	-	-	-
17 Planning and Engineering Services	-	-	-	-	-	-	-	-	-	-
18 Streets	70,000	-	-	-	-	-	-	-	-	-
19 Building & Maintenance	-	-	-	-	-	-	-	-	-	-
20 Information Technology	-	-	-	-	-	-	-	-	-	-
21 Parks & Recreation	254,550	237,500	329,500	108,750	50,000	-	-	-	-	-
22 Aquatic Center	12,200	107,400	128,400	-	-	-	-	-	-	-
26 Airport	-	-	-	-	-	-	-	-	-	-
	3,133,800	356,900	469,900	108,750	50,000	-	-	-	-	-
Special Revenue Funds										
Library Fund-003	15,000	665,000	15,000	15,000	15,000	15,000	15,000	15,000	115,000	15,000
Volunteer Fire-004	124,000	127,000	50,000	51,000	-	-	-	-	51,000	-
Capital Program Funds										
Vehicle & Equipment Replacement - 010	1,352,900	1,097,331	1,067,412	621,208	425,609	506,570	350,141	307,007	236,008	371,009
Storm Water Improvements - 250	885,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Capital Improvements Sales Tax - 260	4,470,750	2,925,760	1,575,000	2,125,000	1,950,000	1,400,000	-	1,200,000	-	-
Transportation Tax Sales Tax- 261	1,901,000	2,020,740	2,024,925	680,000	680,000	680,000	680,000	680,000	680,000	680,000
Enterprise Funds										
Water - 400	1,494,000	1,005,000	231,000	432,000	262,000	218,000	264,000	210,000	165,000	210,000
Sewage Treatment - 410	978,285	3,332,500	469,045	321,000	200,000	200,000	200,000	200,000	200,000	465,000
Solid Waste - 420	-	440,000	-	1,060,000	-	-	-	-	-	-
TOTAL CAPITAL REQUEST	$ 14,354,735	$ 12,270,231	$ 6,202,282	$ 5,713,958	$ 3,882,609	$ 3,319,570	$ 1,809,141	$ 2,912,007	$ 1,747,008	$ 2,041,009



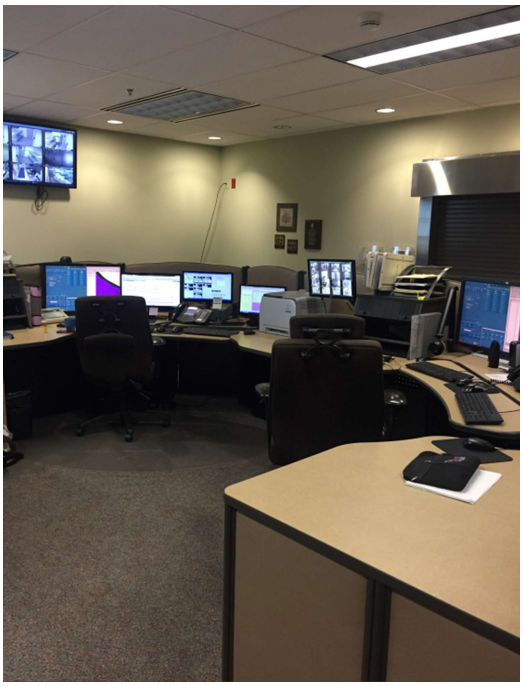


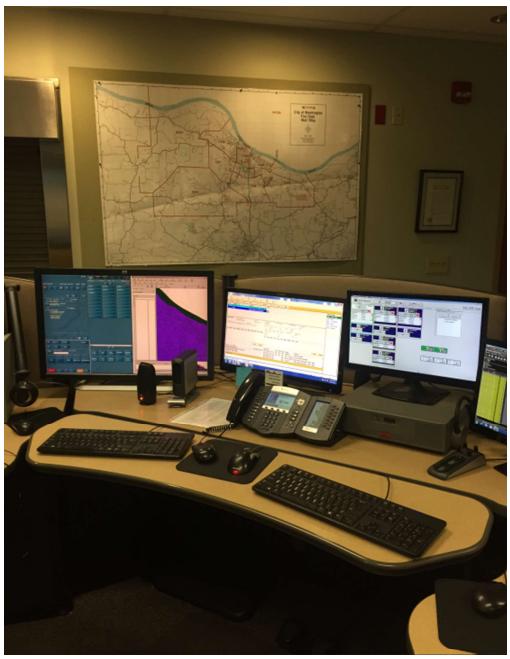
Capital Summary by Class
Fiscal 2022-2031 Budgets

	Asset Class	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
540100	Land	$ 3,451,050	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
540200	Buildings	725,200	1,166,660	200,000	1,120,750	1,600,000	-	-	-	-	-
541100	Improvements Other Than Buildings	6,346,300	5,800,000	1,956,500	829,000	692,000	293,000	294,000	240,000	240,000	240,000
541101	Street Improvements	160,000	1,340,740	1,344,925	-	-	-	-	-	-	-
541102	Street Sealing/Overlay Program	630,000	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	465,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
541110	Water System Improvements	125,000	300,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
541120	Sanitary Sewer System Improvements	200,000	15,000	150,000	-	-	-	-	-	-	-
542100	Vehicles	920,200	711,000	688,900	1,230,330	326,660	1,669,830	252,000	1,452,000	267,000	471,000
542200	Machinery & Equipment	1,251,985	1,500,831	740,957	1,412,878	158,949	251,740	158,141	115,007	135,008	225,009
542300	Furniture & Fixtures	30,000	-	-	-	-	-	-	-	-	-
	TOTAL CAPITAL REQUEST	$ 14,354,735	$ 11,814,231	$ 6,186,282	$ 5,697,958	$ 3,882,609	$ 3,319,570	$ 1,809,141	$ 2,912,007	$ 1,747,008	$ 2,041,009



Department	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Communications - 13											
Machinery & Equipment - 542200											
	Console Furniture Upgrade	$ 26,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTAL	**$ 26,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
RECAP:											
Machinery & Equipment - 542200		$ 26,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ 26,000	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**





Department	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Police - 14											
	Improvements Other Than Buildings - 541100										
	Asphalt Shooting Range Areas	$ -	$ 12,000	$ 12,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Vehicles - 542100										
	Machinery & Equipment - 542200										
	Drone Program (3) 1/2 Funded by Fire Dept.	40,000	-	-	-	-	-	-	-	-	-
	Furniture & Fixtures - 542300										
	DEPARTMENT TOTAL	**$ 40,000**	**$ 12,000**	**$ 12,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
RECAP:											
	Improvements Other Than Buildings - 541100	$ -	$ 12,000	$ 12,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Vehicles - 542100	-	-	-	-	-	-	-	-	-	-
	Machinery & Equipment - 542200	40,000	-	-	-	-	-	-	-	-	-
	Furniture & Fixtures - 542300	-	-	-	-	-	-	-	-	-	-
	DEPARTMENT TOTAL	**$ 40,000**	**$ 12,000**	**$ 12,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Department	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Economic Development - 16											
Land - 540100											
	New Industrial Park (offset by private donation)	$ 2,731,050	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Machinery & Equipment - 542200											
Furniture & Fixtures - 542300											
	DEPARTMENT TOTAL	**$ 2,731,050**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
RECAP:											
Land - 540100		$ 2,731,050	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Machinery & Equipment - 542200		-	-	-	-	-	-	-	-	-	-
Furniture & Fixtures - 542300		-	-	-	-	-	-	-	-	-	-
	DEPARTMENT TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Department	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Street - 18											
Land - 540100											
Buildings - 540200											
	Front Office Renovation (Counter, Drop Ceiling Flooring, etc) Partially paid by Water, Wastewater, & Solid Waste	$ 70,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Improvements Other Than Buildings - 541100											
Vehicles - 542100											
Machinery & Equipment - 542200											
Furniture & Fixtures - 542300											
	DEPARTMENT TOTAL	**$ 70,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
RECAP:											
Land - 540100		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Buildings - 540200		70,000	-	-	-	-	-	-	-	-	-
Improvements Other Than Buildings - 541100		-	-	-	-	-	-	-	-	-	-
Vehicles - 542100		-	-	-	-	-	-	-	-	-	-
Machinery & Equipment - 542200		-	-	-	-	-	-	-	-	-	-
Furniture & Fixtures - 542300		-	-	-	-	-	-	-	-	-	-
	DEPARTMENT TOTAL	**$ 70,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Department	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Parks & Recreation Operations-21											
	Buildings - 540200										
	Barklage Restroom Roof Replacement	$ -	$ -	$ -	$ 8,250	$ -	$ -	$ -	$ -	$ -	$ -
	Kohmueller House Roof Replacement	15,000	-	-	-	-	-	-	-	-	-
	Gazebo Wood & Roof Replacement	-	-	-	7,100	-	-	-	-	-	-
	Krog Park Restroom & Pavilion Roof Replacement	-	-	-	5,400	-	-	-	-	-	-
	M. Post Cabin Windows & Wood Replacement	5,200	-	-	-	-	-	-	-	-	-
	M. Post Cabin Septic System Installation	-	14,500	-	-	-	-	-	-	-	-
	Parks Shop - Hot Work Zone & Wall Relocation	15,000	-	-	-	-	-	-	-	-	-
	Riverfront Restroom Renovation	-	100,000	-	-	-	-	-	-	-	-
	Main Stage HVAC Replacement	-	29,000	-	-	-	-	-	-	-	-
	Improvements Other Than Buildings - 541100										
	Phoenix Tennis Courts Painting	-	-	-	-	50,000	-	-	-	-	-
	Phoenix Tennis Court Asphalt & Erosion Repairs	-	-	12,000	-	-	-	-	-	-	-
	Lake Pavilion Rock Columns (Service Organization Donation)	27,500	-	-	-	-	-	-	-	-	-
	Lakeview Soccer - Lighting Control Replacement	10,900	-	-	-	-	-	-	-	-	-
	Lakeview Baseball - Lighting Control Replacement	10,900	-	-	-	-	-	-	-	-	-
	Run Electric Underground - New Pool & Auditorium	45,000	-	-	-	-	-	-	-	-	-
	Run Electric Underground - Main Park Playground	20,000	-	-	-	-	-	-	-	-	-
	Riverfront Park Playground	-	-	-	88,000	-	-	-	-	-	-
	Ronsick Scoreboard LED Panel - Replacement	6,850	-	-	-	-	-	-	-	-	-
	Ronsick Outfield Fence - Replacement	5,000	-	-	-	-	-	-	-	-	-
	Riverfront Dock Repairs/Upgrades	8,000	8,000	-	-	-	-	-	-	-	-
	Riverfront Dock Lessee Security Gate	12,000	-	-	-	-	-	-	-	-	-
	Caboose Painting	11,200	-	-	-	-	-	-	-	-	-
	All Abilities Playground Surfacing - Replacement	-	-	250,000	-	-	-	-	-	-	-
	Patch Seal Pave Various Lots & Trails	62,000	78,000	40,000	-	-	-	-	-	-	-
	Asphalt Parks Shop Yard Lot	-	-	27,500	-	-	-	-	-	-	-
	Lion's Lake Bridge Decking - Replacement	-	8,000	-	-	-	-	-	-	-	-
	DEPARTMENT TOTAL	**$ 254,550**	**$ 237,500**	**$ 329,500**	**$ 108,750**	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
RECAP:											
	Land - 540100	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Buildings - 540200	35,200	143,500	-	20,750	-	-	-	-	-	-
	Improvements Other Than Buildings - 541100	219,350	94,000	329,500	88,000	50,000	-	-	-	-	-
	DEPARTMENT TOTAL	**$ 254,550**	**$ 237,500**	**$ 329,500**	**$ 108,750**	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Gazebo at Lions Lake

Rotary Riverfront Trail - 2018

Department	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
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	5,200	-	-	-	-	-	-	-	-	-
	Trash Enclosure	7,000	-	-	-	-	-	-	-	-	-
Machinery & Equipment - 542200											
	Large Waterslide Addition	-	-	128,400	-	-	-	-	-	-	-
Furniture & Fixtures - 542300											
	DEPARTMENT TOTAL	**$ 12,200**	**$ 107,400**	**$ 128,400**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
RECAP:											
Buildings - 540200		$ -	$ 107,400	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Improvements Other Than Buildings - 541100		12,200	-	-	-	-	-	-	-	-	-
Machinery & Equipment - 542200		-	-	128,400	-	-	-	-	-	-	-
Furniture & Fixtures - 542300		-	-	-	-	-	-	-	-	-	-
	DEPARTMENT TOTAL	**$ 12,200**	**$ 107,400**	**$ 128,400**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Department	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
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	-
	HVAC Complete Replacement	-	650,000	-	-	-	-	-	-	-	-
	DEPARTMENT TOTAL	**$ 15,000**	**$ 665,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 115,000**	**$ 15,000**
RECAP:											
Buildings - 540200		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Machinery & Equipment - 542200		15,000	665,000	15,000	15,000	15,000	15,000	15,000	15,000	115,000	15,000
Furniture & Fixtures - 542300		-	-	-	-	-	-	-	-	-	-
	FUND TOTAL	**$ 15,000**	**$ 665,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 115,000**	**$ 15,000**

Department	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Volunteer Fire- 004											
Operations - 24											
Improvements Other Than Buildings - 541100											
	Training Tower Rehab	$ -	20,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Training Center Pumping Pit	25,000	-	-	-	-	-	-	-	-	-
Vehicles - 542100											
	Chief Vehicle (7-year rotation)	-	50,000	-	-	-	-	-	-	51,000	-
		-	-	-	-	-	-	-	-	-	-
Machinery & Equipment - 542200											
	Zodiac Boat (10 year Replacement)	-	30,000	-	-	-	-	-	-	-	-
	Air Cascade and Bottles and Fill Station	-	20,000	-	-	-	-	-	-	-	-
	Battery Operated Extrication Tool	12,000	-	-	-	-	-	-	-	-	-
	Headset/Intercom 8110	7,000	-	-	-	-	-	-	-	-	-
	Headset/Intercom 8190	-	7,000	-	-	-	-	-	-	-	-
	HQ Generator and Switch Gear Upgrade/Replacement	80,000	-	-	-	-	-	-	-	-	-
	St. 3 Generator and Switch Gear Upgrade/Replacement	-	-	50,000	-	-	-	-	-	-	-
	St. 4 Generator and Switch Gear Upgrade/Replacement	-	-	-	51,000	-	-	-	-	-	-
Furniture & Fixtures - 542300											
	DEPARTMENT TOTAL	**$ 124,000**	**$ 127,000**	**$ 50,000**	**$ 51,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 51,000**	**$ -**
RECAP:											
Improvements Other Than Buildings - 541100		$ 25,000	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Vehicles - 542100		-	50,000	-	-	-	-	-	-	51,000	-
Machinery & Equipment - 542200		99,000	57,000	50,000	51,000	-	-	-	-	-	-
Furniture & Fixtures - 542300		-	-	-	-	-	-	-	-	-	-
	FUND TOTAL	**$ 124,000**	**$ 127,000**	**$ 50,000**	**$ 51,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 51,000**	**$ -**

Department	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Vehicle & Equipment Replacement Fund - 010											
	Vehicles - 542100										
	Public Safety - Police Department - 14										
	2- Ford Interceptor SUV vehicles & 1 Ford F-150 4WD Police Package Truck, fully equipped/upfitted (5-Year Rotation)	$ 159,200	$ 191,000	$ 199,000	$ 199,000	$ 199,000	$ 207,000	$ 207,000	$ 207,000	$ 216,000	$ 216,000
	(In Car Camera, Radar Unit & MDT purchased in 2021 so this upfitting not necessary in 2022)										
	Engineering - Department 17 - 172										
	2014 Chevy Impala	-	-	-	-	25,000	-	-	-	-	-
	Highways and streets - Department 18										
	3/4 Ton 4x4 Pickup, Fuel Tank, Tool Box (replace 2003 #44)	50,000	-	-	-	-	-	-	-	-	-
	3/4 Ton 4x4 Pickup, Fuel Tank, Toolbox (replace 1991 # 49)	50,000	-	-	-	-	-	-	-	-	-
	1 Ton Sign Truck, (replace 1996 #33)	70,000	-	-	-	-	-	-	-	-	-
	1 1/4 Ton Dump w/striper (replace 1990 #45)	160,000	-	-	-	-	-	-	-	-	-
	1 1/4 Ton Dump w/plow, spreader (replace 2003 #47)	150,000	-	-	-	-	-	-	-	-	-
	City Lease Enterprise (2 Trucks $8,000 annually)	18,000	16,000	16,000	16,000	-	-	-	-	-	-
	2 Ton Dump Truck with snow plow/Spreader (replace 2007 #52)	152,000	-	-	-	-	-	-	-	-	-
	2 Ton Dump Truck with snow plow/Spreader (replace 2010 #53)	-	154,000	-	-	-	-	-	-	-	-
	2 Ton Dump Truck with snow plow/Spreader (replace 2010 #54)	-	-	154,000	-	-	-	-	-	-	-
	1 1/4 Ton Dump w/plow, spreader (replace 2007 #41)	-	65,000	-	-	-	-	-	-	-	-
	Tandem Axle Dump (Replace 2003 #46)	-	155,000	-	-	-	-	-	-	-	-
	Tandem Axle Dump (Replace 2007 #51)	-	-	160,000	-	-	-	-	-	-	-
	Parks - Department 21										
	City Lease Enterprise (8 Trucks $8,000 annually)	79,000	64,000	64,000	64,000	-	-	-	-	-	-
	2007 F-550 Truck #90 - Replacement	-	-	79,900	-	-	-	-	-	-	-
	2015 1 Ton Truck #103 - Replacement	-	-	-	54,350	-	-	-	-	-	-
	2015 1 Ton Truck #81 - Replacement	-	-	-	55,980	-	-	-	-	-	-
	2015 1 1/4 Ton Truck #83 - Replacement	-	-	-	100,000	-	-	-	-	-	-
	2016 1 Ton Truck #88 - Replacement	-	-	-	-	57,660	-	-	-	-	-
	2017 1 Ton Truck w/Lift Gate #98 - Replacement	-	-	-	-	-	62,830	-	-	-	-
	2022 F550 Dump Truck - Replacemnt	-	-	-	-	-	-	-	-	-	110,000
	Machinery & Equipment - 542200										
	Administration-Department 11										
	City Hall Emergency Generator & Transfer Switches	90,500	-	-	-	-	-	-	-	-	-
	Highways and streets - Department 18										
	Tractor w/Boom Mower Replace 2003	-	80,000	-	-	-	-	-	-	-	-
	Roller, Steel Wheel, Bomaq Wacher	-	40,000	-	-	-	-	-	-	-	-
	Miller 18"	15,000	-	-	-	-	-	-	-	-	-
	Seal Machine, 1000 Gallon	19,000	-	-	-	-	-	-	-	-	-
	Wheel Barrow, Wacker	-	13,000	-	-	-	-	-	-	-	-
	Zero Turn Mower	-	12,000	-	-	-	-	-	-	-	-
	Walk Behind Mower	8,000	-	-	-	-	-	-	-	-	-
	Backhoe, (Replaces 2007 430E)	-	-	130,000	-	-	-	-	-	-	-
	IT - Department 20										
	Copier replacement	25,000	10,000	-	-	-	20,000	20,000	20,000	20,000	20,000
	Printer replacement	-	-	-	-	25,000	-	-	-	-	25,000
	Parks - Department 21										
	1980 100 Gallon Sprayer #185 - Replacement	-	-	-	5,000	-	-	-	-	-	-
	1980 6' Brush Hog #148 - Replacement	-	-	-	-	-	-	20,000		-	-
	1990 Chipper #175 - Replacement	-	-	65,000	-	-	-	-	-	-	-
	1992 Power Weed Sprayer #186 - Replacement	-	-	-	-	-	-	6,320	-	-	-
	1998 Mini Lift #195 - Replacement	-	5,465	-	-	-	-	-	-	-	-
	1999 UTV #135 - Replacement	39,000	-	-	-	-	-	-	-	-	-
	2000 John Deere Tractor #146 - Replacement	-	82,000	-	-	-	-	-	-	-	-
	2000 Power Washer #194 - Replacement	-	10,000	-	-	-	-	-	-	-	-
	2001 Clark Fork Lift #176 - Replacement	-	-	20,000	-	-	-	-	-	-	-
	2002 Welder #196 - Replacement	-	-	5,630	-	-	-	-	-	-	-
	2004 Toro Wide Area Mower #100 - Replacement	-	-	80,000	-	-	-	-	-	-	-
	2004 Smithco Ballfield Groomer #170 - Replacement	-	33,190	-	-	-	-	-	-	-	-
	2005 Finn Straw Blower #177 - Replacement	-	6,040	-	-	-	-	-	-	-	-
	2006 Bobcat Soil Conditioner #155 - Replacement	-	7,880	-	-	-	-	-	-	-	-
	2006 Stump Grinder #178 - Replacement	-	-	20,000		-	-	-	-	-	-
	2006 Trailer #112 - Replacement	-	-	-	-	-	8,265	-	-	-	-
	2010 Toro Wide Area Mower #106 - Replacement	-	77,660	-	-	-	-	-	-	-	-
	2010 Toro Walk Behind Mower #125 - Replacement	-	5,465	-	-	-	-	-	-	-	-
	2010 Snowblower #157- Replacement	-	-	-	-	-	10,145	-	-	-	-
	2012 Progressive Contour Mower # 147 - Replacement	-	-	23,880	-	-	-	-	-	-	-
	2013 John Deere Wide Area Mower #123 - Replacement	-	-	-	-	-	77,660	-	-	-	-
	2013 Ventrac Tuff Cut Mower #127A - Replacement	-	-	-	9,510	-	-	-	-	-	-
	2013 Ventrac 4' Tiller #127D - Replacement	-	-	-	8,500	-	-	-	-	-	-
	2013 Ventrac Finish Mower Deck #127C - Replacement	-	-	-	9,510	-	-	-	-	-	-
	2013 Ventrac Contour Mower #127B - Replacement	-	-	-	9,510	-	-	-	-	-	-
	2013 Ventrac Compact Tractor #127 - Replacement	-	-	-	-	29,505	-	-	-	-	-
	2013 Bannermann 4' Ballfield Groomer #127E - Replacement	-	-	-	8,500	-	-	-	-	-	-
	2013 Bobcat Grader #158 - Replacement	-	-	-	-	-	32,645	-	-	-	-

Department	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Vehicle & Equipment Replacement Fund - 010 (Continued)											
	2013 UTV #136 - Replacement	-	-	-	19,705	-	-	-	-	-	-
	2013 Water Sprayer #187 - Replacement	-	-	-	5,000	-	-	-	-	-	-
	2014 Brushwolf #159 - Replacement	-	-	-	-	-	7,995	-	-	-	-
	2014 Snow Plow #91A - Replacement	-	-	-	-	11,075	-	-	-	-	-
	2015 Aera-Vator/Seeda-Vator #144 - Replacement	-	-	-	-	-	36,545	-	-	-	-
	2015 Bobcat Forestry Cutter #179 - Replacement	-	-	-	-	-	-	37,640	-	-	-
	2015 Exmark Zero Turn Mower #126 - Replacement	-	-	-	19,130	-	-	-	-	-	-
	2016 Bobcat 80" Vibratory Roller #163 - Replacement	-	-	-	-	-	-	16,470	-	-	-
	2016 Bobcat Nursery Jaw #180 - Replacement	-	-	-	-	-	-	7,750	-	-	-
	2016 Intimidator #181 - Replacement	-	-	-	-	-	-	5,000	-	-	-
	2016 Bobcat Rotary Tiller #182 - Replacement	-	-	-	-	-	-	8,235	-	-	-
	2016 Tool Cat #151 - Replacement	-	-	-	-	78,365	-	-	-	-	-
	2016 Tomcat Floor Scrubber #190 - Replacement	-	-	-	-	-	-	11,410	-	-	-
	2016 Cyclone Blower #183 - Replacement	-	-	-	-	-	-	10,310	-	-	-
	2017 Toro Wide Area Mower #102 - Replacement	-	-	-	-	-	-	-	80,000	-	-
	2017 Exmark Zero Turn Mower #124 - Replacement	-	-	-	-	-	20,295	-	-	-	-
	Sports Bleachers @ Athletic Fields - Replacement	-	-	-	22,510	-	23,185	-	-	-	-
	Highway Safety Light Tower	-	-	-	15,000	-	-	-	-	-	-
	Water Truck - Used	-	-	50,000	-	-	-	-	-	-	-
	Top Dresser	-	37,130	-	-	-	-	-	-	-	-
	8' Zero Turrn Mower	34,000	-	-	-	-	-	-	-	-	-
	Portable Pressure Washer System w Tank	15,900	-	-	-	-	-	-	-	-	-
	Baseball Irrigation Control w IT	9,150	-	-	-	-	-	-	-	-	-
	Football Irrigation control w IT	9,150	-	-	-	-	-	-	-	-	-
	25' Goose Neck Flat Bed Equipment Trailer	20,000	-	-	-	-	-	-	-	-	-
	Airport - Department 26										
		-	-	-	-	-	-	-	-	-	-
	Fuel Truck	180,000	-	-	-	-	-	-	-	-	-
	Zero Turn Mower	-	15,000	-	-	-	-	-	-	-	-
	DEPARTMENT TOTAL	**$ 1,354,922**	**$1,099,353**	**$ 1,069,434**	**$ 623,230**	**$ 427,631**	**$ 508,592**	**$ 352,163**	**$ 309,029**	**$ 238,030**	**$ 373,031**
RECAP:											
	Vehicles - 542100	$ 888,200	$ 645,000	$ 672,900	$ 489,330	$ 281,660	$ 269,830	$ 207,000	$ 207,000	$ 216,000	$ 326,000
	Machinery & Equipment - 542200	466,722	454,353	396,534	133,900	145,971	238,762	145,163	102,029	22,030	47,031
	FUND TOTAL	**$ 1,354,922**	**$1,099,353**	**$ 1,069,434**	**$ 623,230**	**$ 427,631**	**$ 508,592**	**$ 352,163**	**$ 309,029**	**$ 238,030**	**$ 373,031**

Department	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Storm Water Improvement Fund - 250											
Land - 540100											
	Conservation Easement	$ 420,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Stormwater Improvements - 541107											
	Busch Creek at Jefferson Street Channel Protection-Design	15,000	-	-	-	-	-	-	-	-	-
	Busch Creek at Jefferson Street Channel Protection-Construction	150,000	-	-	-	-	-	-	-	-	-
	MS4 Compliance	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
	CIPP Lining of Pipes / System Repair	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
	Sewer Lateral / Inflow Program	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
	Sanitary Sewer Infiltration Program (CIPP)	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Machinery & Equipment - 542200											
	DEPARTMENT TOTAL	**$ 885,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**
RECAP:											
Land - 540100		$ 420,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Stormwater Improvements - 541107		465,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Machinery & Equipment - 542200		-	-	-	-	-	-	-	-	-	-
	FUND TOTAL	**$ 885,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**

Department	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Capital Improvement Sales Tax Fund - 260											
Land - 540100											
Admin -Department 11 & Ec Dev - Department 16											
	ROW Land Purchase for new industrial park	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Buildings - 540200											
Administration- Department 11											
	City hall improvements (Remodeling Finance Flooring/Painting etc, Insulation of Building, etc) *	150,000	-	-	-	-	-	-	-	-	-
	Elevator Replacement (CH, PS)	100,000	-	-	-	100,000	-	-	-	-	-
	Energy Efficiency Improvements	-	-	-	200,000	-	-	-	-	-	-
	Downtown Waterworks Renovation *	370,000	-	-	-	-	-	-	-	-	-
Fire - Department 24											
	New Fire Station - East End	-	-	-	-	1,500,000	-	-	-	-	-
Street - Department 18											
	Equipment Storage Facility	-	300,000	-	-	-	-	-	-	-	-
Parks -Department 21											
	Auditorium Improvements	-	-	-	900,000	-	-	-	-	-	-
	Renovate Old Pool Building - P&R Admin Offices	-	389,000	-	-	-	-	-	-	-	-
	Fairground Restroom & Arena Lighting Improvments	-	-	200,000	-	-	-	-	-	-	-
	Parks Maintenance Shed & Building Remodel	-	226,760	-	-	-	-	-	-	-	-
Improvements Other Than Buildings - 541100											
Administration - Department 11											
	Downtown Washington - Utility Burial	-	285,000	-	-	-	-	-	-	-	-
	Downtown Washington - Paver Replacement	-	200,000	-	-	-	-	-	-	-	-
	Downtown Washington-Replacement and New Light Standards	-	-	75,000	-	-	-	-	-	-	-
Economic Development -Department 16											
	Front & Main TIF-Infrastructure *	425,000	-	-	-	-	-	-	-	-	-
	New Industrial Park Infrastructure (water, sewer, street-possibly supplemented by ARA)	-	1,000,000	1,000,000	-	-	-	-	-	-	-
Parks -Department 21											
	Lions Lake Pavilion Replacements	200,000	-	-	-	-	-	-	-	-	-
	Various Roofing Replacements	-	-	-	-	75,000	-	-	-	-	-
	Mainstage Roof Structure	482,500	-	-	-	-	-	-	-	-	-
	Skate Park Phase III	150,000	-	-	-	-	-	-	-	-	-
	Phoenix Park Playground	280,000	-	-	-	-	-	-	-	-	-
	Phoenix Playground Fence	15,000	-	-	-	-	-	-	-	-	-
	Phoenix Entry Dr & Trail Asphalt Relocation	18,250	-	-	-	-	-	-	-	-	-
	Ronsick Infield Improvements	350,000	-	-	-	-	-	-	-	-	-
	Riverfront Park Sand Plant Parking Lot project	-	-	-	250,000	-	-	-	-	-	-
	Krog Park Playground Replacement	-	-	-	-	75,000	-	-	-	-	-
Airport -Department 26											
	Airport Hangar (Grant 90/10 Total Cost $1.2 million)	1,200,000	-	-	-	-	-	-	-	-	-
Water System - Department 35											
	Water Tower	300,000	300,000	-	-	-	-	-	-	-	-
Sewer System - Department 36											
	Slip Lining	-	-	250,000	200,000	200,000	-	-	-	-	-
Vehicles - 542100											
Fire -Department 24											
	Additional Pumper for New Fire Station	-	-	-	525,000	-	-	-	-	-	-
	Replace Pumpers 8110/8144	-	-	-	-	-	-	-	1,200,000	-	-
	Replace Ladder 8122	-	-	-	-	-	1,400,000	-	-	-	-
Machinery & Equipment - 542200											
Fire - Department 24											
	Omnigo Vehicle Application	-	125,000	-	-	-	-	-	-	-	-
Information Technology- Department 20											
	Server/Network Upgrades	50,000	50,000	50,000	50,000	-	-	-	-	-	-
	Computer Replacements	50,000	50,000	-	-	-	-	-	-	-	-
	Software Updates & Add-Ons (Civic Rec Interface/Tyler, Misc)	30,000	-	-	-	-	-	-	-	-	-
	DEPARTMENT TOTAL	**$ 4,470,750**	**$ 2,925,760**	**$ 1,575,000**	**$2,125,000**	**$ 1,950,000**	**$ 1,400,000**	**$ -**	**$ 1,200,000**	**$ -**	**$ -**
RECAP:											
Land - 540100		$ 300,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Buildings - 540200		620,000	915,760	200,000	1,100,000	1,600,000	-	-	-	-	-
Improvements Other Than Buildings - 541100		3,420,750	1,785,000	1,325,000	450,000	350,000	-	-	-	-	-
Vehicles - 542100		-	-	-	525,000	-	1,400,000	-	1,200,000	-	-
Machinery & Equipment - 542200		130,000	225,000	50,000	50,000	-	-	-	-	-	-
Furniture & Fixtures - 542300		-	-	-	-	-	-	-	-	-	-
	FUND TOTAL	**$ 4,470,750**	**$ 2,925,760**	**$ 1,575,000**	**$2,125,000**	**$ 1,950,000**	**$ 1,400,000**	**$ -**	**$ 1,200,000**	**$ -**	**$ -**

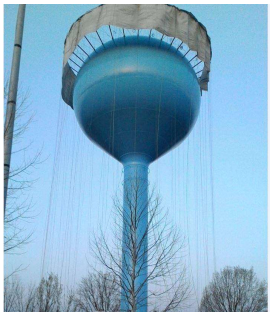
Main Stage - 2012
Note: Paid for out of 2010-2018 Capital Improvement Allotement

Phoenix Park Tennis Courts - 2012

Department	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Transportation Sales Tax Fund - 261											
	Improvements Other Than Buildings - 541100										
	Busch Creek Greenway Construction (Grant $580,000, City Portion $171,000)	$ 751,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Kiosk, Signage, Trail Markers, etc.	10,000	-	-	-	-	-	-	-	-	-
	Riverfront Trail Connection & ADA Compliant Parking Upgrade Plus Irrigation Project ($300,000 Total, Grant $225,000, City Portion $75,000)	300,000	-	-	-	-	-	-	-	-	-
	Street Improvements - 541101										
	Third Street Overlay and Improvements (Design $60,000 Total, Grant $48,000, City Portion $12,000) (ROW $10,000 Total, Grant $8,000, City Portion $2,000) (Construction $847,990, Grant $678,392, City Portion $169,598) ($917,990 Total, Grant $734,392, City Portion $183,598)	10,000	847,990	-	-	-	-	-	-	-	-
	Jefferson Street Resurfacing (Design $100,000 Total, Grant $80,000, City Portion $20,000) (ROW $25,000 Total, Grant $20,000, City Portion $5,000) (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)	100,000	25,000	1,344,925	-	-	-	-	-	-	-
	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 $109,550)	50,000	467,750	-	-	-	-	-	-	-	-
	Street Reconstruction Program - 541102										
	Miscellaneous streets - to be identified February 2021 (PASER)	630,000	-	-	-	-	-	-	-	-	-
	Street reconstruction-Various Streets	-	630,000	630,000	630,000	630,000	630,000	630,000	630,000	630,000	630,000
	Sidewalk Improvement Program - 541104										
	Miscellaneous streets - to be identified February 2021 (PASER)	50,000	-	-	-	-	-	-	-	-	-
	Various sidewalk improvements	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	DEPARTMENT TOTAL	**$ 1,901,000**	**$ 2,020,740**	**$ 2,024,925**	**$ 680,000**	**$ 680,000**	**$ 680,000**	**$ 680,000**	**$ 680,000**	**$ 680,000**	**$ 680,000**
RECAP:											
	Improvements Other Than Buildings - 541100	$ 1,061,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Street Improvements - 541101	160,000	1,340,740	1,344,925	-	-	-	-	-	-	-
	Street Reconstruction Program - 541102	630,000	630,000	630,000	630,000	630,000	630,000	630,000	630,000	630,000	630,000
	Sidewalk Improvement Program - 541104	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	FUND TOTAL	**$ 1,901,000**	**$ 2,020,740**	**$ 2,024,925**	**$ 680,000**	**$ 680,000**	**$ 680,000**	**$ 680,000**	**$ 680,000**	**$ 680,000**	**$ 680,000**

Fourteenth Street Bridge - 2012

Department	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Water Fund - 400											
Water Operations - 35											
Land - 540100											
Buildings - 540200											
Improvements Other Than Buildings - 541100											
	Enduro Water Tower Interior/Exterior Recoating	$ 325,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Clay Street Water Tower Interior/Exterior Recoating-Balance of project	195,000	-	-	-	-	-	-	-	-	-
	New water tower East Side - Partially funded out of CIST	600,000	600,000	-	-	-	-	-	-	-	-
	Replace aging water well electrical control panels	36,000	37,000	38,000	39,000	40,000	41,000	42,000	-	-	-
	Roof Replacement Program (1 Well each year)	12,000	12,000	12,000	12,000	12,000	12,000	12,000	-	-	-
	Various Well Replacement Pump & Motor-(if needed)	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
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	-	175,000	-	-	-	-	-	-	-	-
	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 2012 Chevy Colorado	-	-	-	-	45,000	-	-	-	-	-
	City Lease Enterprise (2 Trucks $8,000 annually)	16,000	16,000	16,000	16,000	-	-	-	-	-	-
	Replcae 2007 International Tandem Dump Truck	-	-	-	200,000	-	-	-	-	-	-
	Replace 2015 Chevrolet Silerado Pickup	-	-	-	-	-	-	45,000	-	-	-
	Replace 2017 Chevrolet Silerado Pickup	-	-	-	-	-	-	-	45,000	-	-
	Replace 2019 Chevrolet Silerado Pickup	-	-	-	-	-	-	-	-	-	45,000
Machinery & Equipment - 542200											
	Upgrades to communications system	55,000	-	-	-	-	-	-	-	-	-
	New Skid loader	70,000	-	-	-	-	-	-	-	-	-
	New trailer for new skid loader	20,000	-	-	-	-	-	-	-	-	-
	DEPARTMENT TOTAL	**$ 1,494,000**	**$ 1,005,000**	**$ 231,000**	**$ 432,000**	**$ 262,000**	**$ 218,000**	**$ 264,000**	**$ 210,000**	**$ 165,000**	**$ 210,000**
RECAP:											
Land - 540100		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Buildings - 540200		-	-	-	-	-	-	-	-	-	-
Improvements Other Than Buildings - 541100		1,208,000	689,000	90,000	91,000	92,000	93,000	94,000	40,000	40,000	40,000
Water System Improvements - 541110		125,000	300,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Vehicles - 542100		16,000	16,000	16,000	216,000	45,000	-	45,000	45,000	-	45,000
Machinery & Equipment - 542200		145,000	-	-	-	-	-	-	-	-	-
Furniture & Fixtures - 542300		-	-	-	-	-	-	-	-	-	-
	FUND TOTAL	**$ 1,494,000**	**$ 1,005,000**	**$ 231,000**	**$ 432,000**	**$ 262,000**	**$ 218,000**	**$ 264,000**	**$ 210,000**	**$ 165,000**	**$ 210,000**

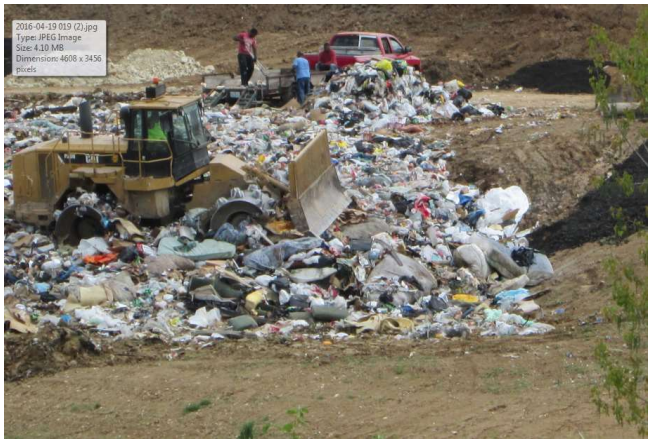


Crestview Water Tower Renovation - 2018

Department	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Sewage Treatment Fund - 410											
Sewage Treatment Collections - 360 Sewage Treatment Plant - 361											
Land - 540100											
Buildings - 540200											
Improvements Other Than Buildings - 541100											
Sub-Dept 000	Various sewer line and manhole improvements	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Sub-Dept 000	Annual Slip Lining	200,000	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	150,000	-	-	-	-	-	-	-	-	-
Sanitary Sewer System Improvements - 541120											
Sub-Dept 000	Upgrading West-link Liftstation	200,000	-	-	-	-	-	-	-	-	-
Sub-Dept 000	Upgrading Fulton Street Liftstation	-	-	150,000	-	-	-	-	-	-	-
Sub-Dept 000	Upgrade West Fifth Street Liftstation	-	15,000	-	-	-	-	-	-	-	-
Vehicles - 542100											
Sub-Dept 000											
	City Lease Enterprise (2 Trucks $8,000 annually)	16,000	16,000	16,000	16,000	-	-	-	-	-	-
Sub-Dept 000	1-Ton Utility Truck w/side crane	-	-	-	-	-	-	-	-	-	100,000
Machinery & Equipment - 542200											
Sub-Dept 361	Influent Pump Replacement	100,000	101,500	103,045	105,000	-	-	-	-	-	165,000
	Tractor for sludge disposal	77,000	-	-	-	-	-	-	-	-	-
	Rubber tire loader to load sludge for disposal	90,000	-	-	-	-	-	-	-	-	-
Sub-Dept 000	Sewer camera inspection upgrade	65,285	-	-	-	-	-	-	-	-	-
Furniture & Fixtures - 542300											
Sub-Dept 361	Scada System upgrade	30,000	-	-	-	-	-	-	-	-	-
	DEPARTMENT TOTAL	**$ 978,285**	**$ 3,332,500**	**$ 469,045**	**$ 321,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 465,000**
RECAP:											
Land - 540100		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Buildings - 540200		-	-	-	-	-	-	-	-	-	-
Improvements Other Than Buildings - 541100		400,000	3,200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Sanitary Sewer System Improvements - 541120		200,000	15,000	150,000	-	-	-	-	-	-	-
Vehicles - 542100		16,000	-	-	-	-	-	-	-	-	100,000
Machinery & Equipment - 542200		332,285	101,500	103,045	105,000	-	-	-	-	-	165,000
Furniture & Fixtures - 542300		30,000	-	-	-	-	-	-	-	-	-
	FUND TOTAL	**$ 978,285**	**$ 3,316,500**	**$ 453,045**	**$ 305,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 465,000**

Walnut Street Liftstation 2011

Department	Description	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Solid Waste Fund - 420											
Landfill Operations - 38											
Land - 540100											
Machinery & Equipment - 542200											
	Compactor, 826H, Replaces 2007	-	-	-	900,000	-	-	-	-	-	-
	JD 500 Angle Dozer, Replaces 1995 D6	-	-	-	160,000	-	-	-	-	-	-
	953D Highlift 350000	-	350,000	-	-	-	-	-	-	-	-
Recycling Operations - 39											
Improvements Other Than Buildings - 541100											
Vehicles - 542100											
Machinery & Equipment - 542200											
	Replace Excel Baler, 2000	-	90,000	-	-	-	-	-	-	-	-
	DEPARTMENT TOTAL	**$ -**	**$ 440,000**	**$ -**	**$ 1,060,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
RECAP:											
Land - 540100		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Improvements Other Than Buildings - 541100		-	-	-	-	-	-	-	-	-	-
Vehicles - 542100		-	-	-	-	-	-	-	-	-	-
Machinery & Equipment - 542200		-	-	-	1,060,000	-	-	-	-	-	-
	FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ 1,060,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



Ten Year Budget Plan

Budget Assumptions

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

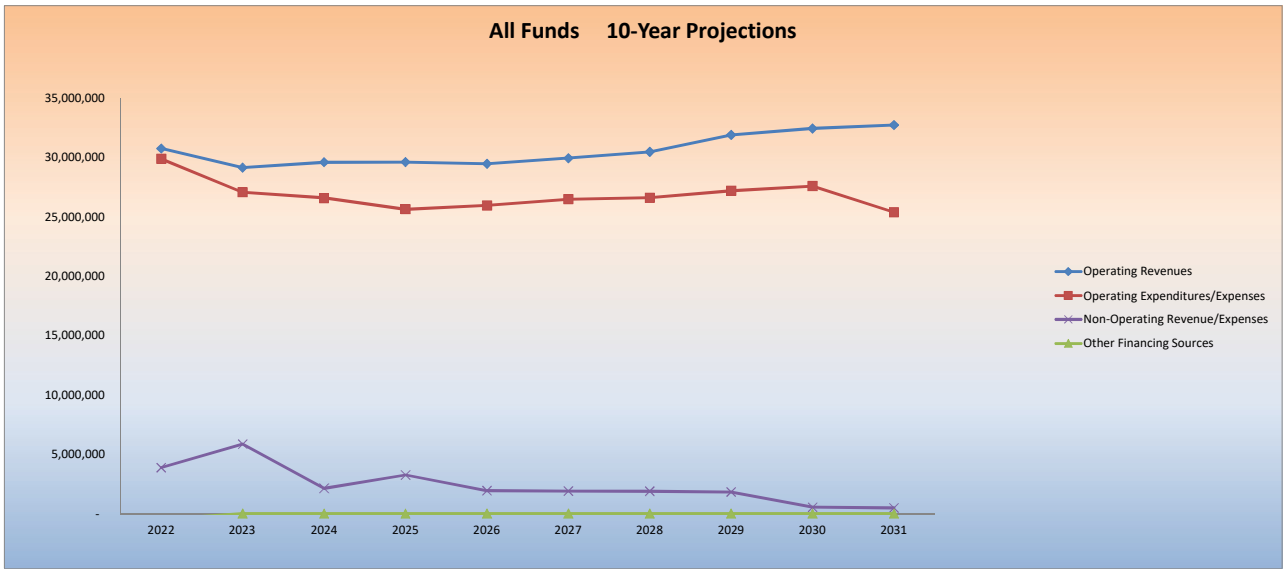
- Ability to properly plan for capital purchases
- Ability to properly plan and meet debt requirements.
- Ability to properly plan rate increases.
- Ability to properly plan for personnel management
- Ability to provide quality services to its residents.

Budget Assumptions

- Estimated sales tax revenue to increase by 3.5 % in 2021 and 3 % annually thereafter.
- Budgeted for a 10% annual increase in health insurance.
- The 2021 budget contains a 3% increase in wages. Estimated 2.0% increase in personnel expenditures thereafter annually.
- Estimated charges for services to increase by 1 % annually.
- Charges for services-enterprise funds. There are no currently scheduled rate increases other than an annual CPI index for water service.
- Estimated property tax revenue to increase 1% annually. Next assessment year is 2023.
- No new debt anticipated.
- Both the Capital Improvement and Transportation Sales Tax Funds are due to expire in 2026 and 2030 respectively. The City is anticipating asking the voters to renew both of these taxes. The City has submitted a proposed budget in the ten-year budget plan showing anticipated revenues and expenditures continuing as if these are indeed renewed.

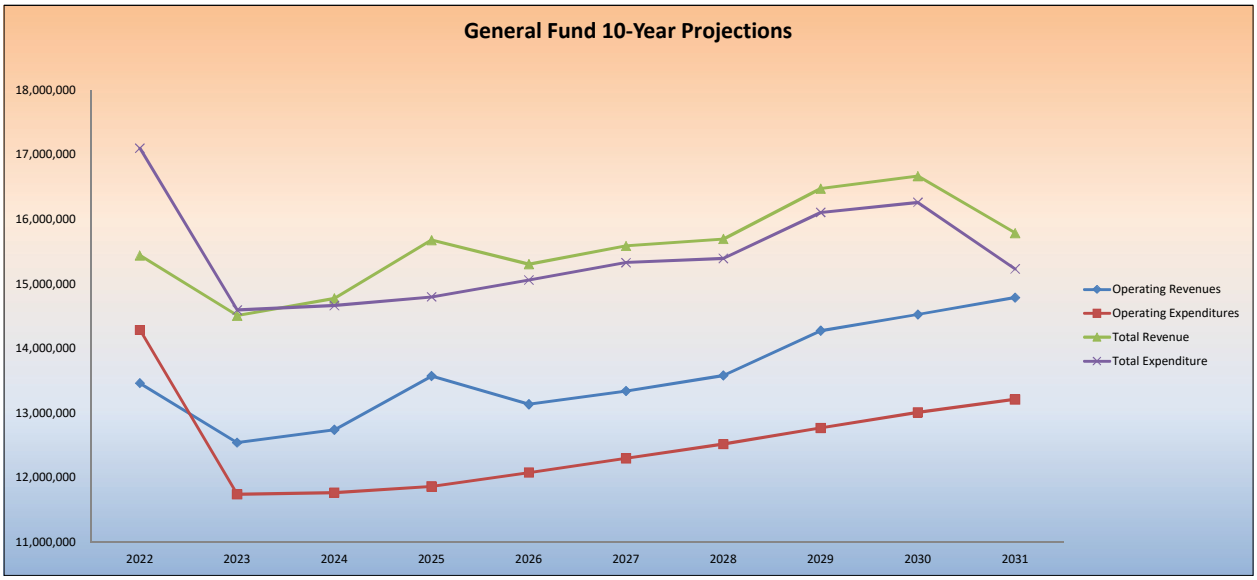
Ten Year Budget by Fund
September 30, 2022 through 2031

All Funds	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
ESTIMATED BEGINNING FUND BALANCE/NET POSITION, Oct 1	$ 16,206,095	$ 19,006,010	$ 17,758,105	$ 22,274,384	$ 25,285,727	$ 29,081,299	$ 32,908,190	$ 37,074,965	$ 42,064,624	$ 48,804,897
TOTAL OPERATING REVENUES	30,759,450	29,145,855	29,592,385	29,617,885	29,462,615	29,950,195	30,461,475	31,890,455	32,445,125	32,720,995
TOTAL OPERATING EXPENDITURES/EXPENSES	29,881,580	27,079,070	26,596,526	25,645,707	25,969,808	26,478,569	26,607,765	27,193,561	27,586,637	25,389,498
TOTAL NON-OPERATING REVENUES/EXPENSES	3,894,455	5,858,735	2,136,580	3,267,835	1,940,235	1,913,735	1,891,935	1,837,235	548,215	490,815
TOTAL OTHER FINANCING SOURCES (USES)	(490,000)	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	(3,506,585)	(3,781,950)	869,279	714,343	1,562,572	1,567,891	1,971,775	2,869,659	4,320,273	6,850,682
ESTIMATED ENDING FUND BALANCE/NET POSITION, Sep 30	**$ 12,699,510**	**$ 15,224,060**	**$ 18,627,384**	**$ 22,988,727**	**$ 26,848,299**	**$ 30,649,190**	**$ 34,879,965**	**$ 39,944,624**	**$ 46,384,897**	**$ 55,655,579**



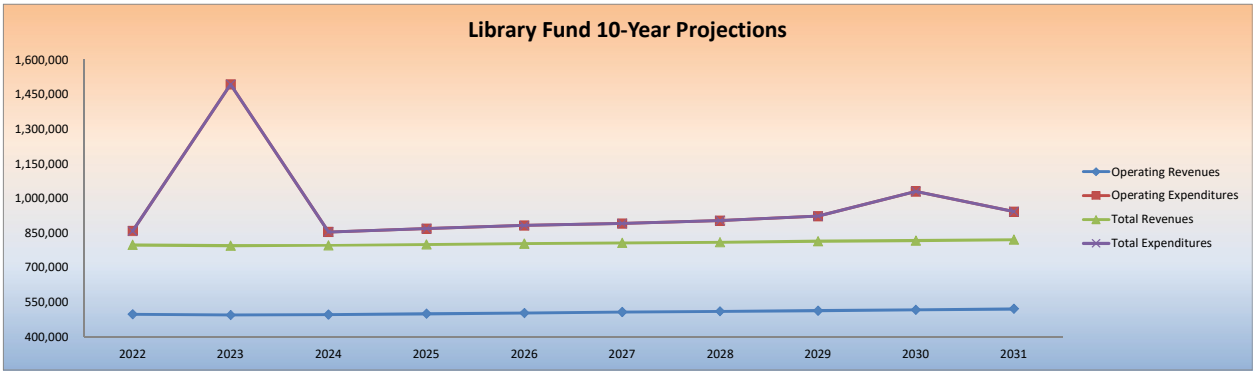
Ten Year Budget by Fund
September 30, 2022 through 2031

GENERAL FUND	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 5,707,470	$ 4,050,315	$ 3,966,100	$ 4,078,470	$ 4,954,290	$ 5,201,595	$ 5,459,720	$ 5,760,850	$ 6,129,620	$ 6,537,320
OPERATING REVENUES:										
Taxes	9,707,190	9,870,940	10,050,830	10,235,120	10,431,000	10,631,680	10,854,160	11,540,640	11,789,210	12,043,580
Licenses and permits	261,750	208,500	209,000	209,000	209,000	209,500	209,500	209,500	209,500	209,500
Intergovernmental	500,650	501,000	506,000	1,149,750	516,000	521,000	526,000	531,000	536,000	541,000
Charges for services	1,625,445	1,635,300	1,645,400	1,646,000	1,646,700	1,647,300	1,647,900	1,648,600	1,649,200	1,649,800
Fines	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Investment income	43,000	35,000	35,000	35,000	35,000	35,000	45,000	45,000	45,000	45,000
Rents	179,705	214,615	214,615	217,615	217,615	217,615	217,615	217,615	217,615	217,615
Donations	1,095,350	26,600	29,600	29,600	29,600	29,600	29,600	29,600	29,600	29,600
TOTAL OPERATING REVENUES	13,463,090	12,541,955	12,740,445	13,572,085	13,134,915	13,341,695	13,579,775	14,271,955	14,526,125	14,786,095
OPERATING EXPENDITURES:										
Administration	575,920	590,415	599,555	634,860	621,980	636,620	648,495	670,565	660,515	681,370
Human Resources	140,165	139,585	135,735	164,175	145,040	152,890	148,840	157,400	175,590	164,390
Communications	895,600	916,625	944,585	966,965	994,980	1,018,085	1,043,055	1,074,935	1,095,275	1,122,575
Police	3,222,760	3,358,375	3,438,950	3,476,665	3,590,755	3,666,615	3,731,560	3,827,410	3,921,175	3,982,555
Finance	649,285	672,240	691,880	707,750	721,950	738,940	753,910	770,880	789,190	805,650
Economic Development/Planning & Zoning/Tourism	393,405	331,370	334,160	336,930	339,620	342,030	344,450	346,970	349,600	352,240
Engineering	465,830	467,370	470,960	475,320	479,740	483,880	487,880	492,010	496,210	500,740
Street	1,368,960	1,441,325	1,472,400	1,493,655	1,524,150	1,552,640	1,581,980	1,611,760	1,642,510	1,673,710
Building Maintenance	500,545	505,160	507,615	511,555	514,310	518,105	520,855	524,650	527,515	530,470
Information Technology	409,950	410,450	410,650	446,850	447,050	447,250	447,450	447,650	447,850	448,050
Parks & Recreation	1,787,565	1,808,575	1,868,460	1,861,280	1,918,840	1,961,320	2,019,315	2,045,735	2,094,535	2,131,690
Pool	298,575	308,480	312,475	315,920	319,325	318,575	322,265	322,480	325,460	325,845
Airport	348,595	342,490	345,990	351,090	361,280	361,040	365,900	370,970	376,130	381,410
Emergency Management	91,370	88,890	91,340	94,580	95,670	97,660	99,770	101,850	103,950	106,090
Debt Service - interest	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Capital Outlay	3,133,800	356,900	140,400	20,750	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	14,286,325	11,742,250	11,769,155	11,862,345	12,078,690	12,299,650	12,519,725	12,769,265	13,009,505	13,210,785
TOTAL OTHER FINANCING SOURCES (USES):										
Transfers in	1,976,700	1,967,100	2,033,900	2,101,600	2,170,100	2,244,600	2,112,900	2,200,200	2,139,900	1,000,000
Transfers out	(2,810,620)	(2,851,020)	(2,892,820)	(2,935,520)	(2,979,020)	(3,028,520)	(2,871,820)	(3,334,120)	(3,248,820)	(2,018,920)
TOTAL OTHER FINANCING SOURCES (USES)	(833,920)	(883,920)	(858,920)	(833,920)	(808,920)	(783,920)	(758,920)	(1,133,920)	(1,108,920)	(1,018,920)
NET CHANGE IN FUND BALANCE	(1,657,155)	(84,215)	112,370	875,820	247,305	258,125	301,130	368,770	407,700	556,390
ESTIMATED ENDING FUND BALANCE, September 30	4,050,315	3,966,100	4,078,470	4,954,290	5,201,595	5,459,720	5,760,850	6,129,620	6,537,320	7,093,710
Dedicated Reserves:										
15% Fund Balance, reserved for operations	(1,672,300)	(1,707,200)	(1,743,700)	(1,775,600)	(1,811,200)	(1,844,300)	(1,877,400)	(1,914,800)	(1,950,800)	(1,981,000)
PROJECTED UNRESERVED FUND BALANCES, September 30	**2,378,015**	**$ 2,258,900**	**$ 2,334,770**	**$ 3,178,690**	**$ 3,390,395**	**$ 3,615,420**	**$ 3,883,450**	**$ 4,214,820**	**$ 4,586,520**	**$ 5,112,710**



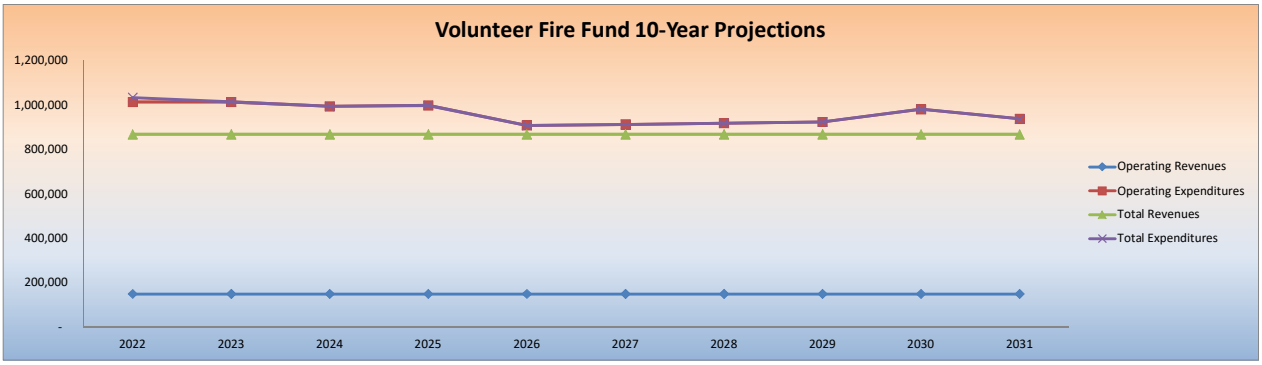
Ten Year Budget by Fund
September 30, 2022 through 2031

Library Fund	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 211,220	$ 150,740	$ (547,695)	$ (605,470)	$ (674,075)	$ (753,005)	$ (836,500)	$ (929,625)	$ (1,037,980)	$ (1,250,705)
REVENUES:										
Taxes	352,350	353,350	354,900	357,400	360,500	363,200	365,900	368,600	371,300	374,100
Intergovernmental	30,800	30,800	30,800	30,800	30,800	30,800	30,800	30,800	30,800	30,800
Charges for services	67,700	69,800	69,700	70,700	70,700	71,700	71,700	72,700	72,700	73,700
Fines	2,500	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Investment income	20,000	23,000	23,200	23,400	23,600	23,800	24,000	24,200	24,400	24,600
Donations	25,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
TOTAL OPERATING REVENUES	498,350	494,950	496,600	500,300	503,600	507,500	510,400	514,300	517,200	521,200
OPERATING EXPENDITURES:										
Personal services	421,010	433,330	445,920	457,750	469,900	481,070	492,610	504,420	516,730	529,320
Operation & maintenance	422,820	395,055	393,455	396,155	397,630	394,925	395,915	403,235	398,195	398,645
Capital outlay	15,000	665,000	15,000	15,000	15,000	15,000	15,000	15,000	115,000	15,000
TOTAL OPERATING EXPENDITURES	858,830	1,493,385	854,375	868,905	882,530	890,995	903,525	922,655	1,029,925	942,965
TOTAL OTHER FINANCING SOURCES (USES):										
Transfers in	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
NET CHANGE IN FUND BALANCE	(60,480)	(698,435)	(57,775)	(68,605)	(78,930)	(83,495)	(93,125)	(108,355)	(212,725)	(121,765)
ESTIMATED ENDING FUND BALANCE, September 30	150,740	(547,695)	(605,470)	(674,075)	(753,005)	(836,500)	(929,625)	(1,037,980)	(1,250,705)	(1,372,470)
Dedicated Reserves:										
15% Fund Balance, reserved for operations	(126,600)	(124,260)	(125,910)	(128,090)	(130,130)	(131,400)	(133,280)	(136,150)	(137,240)	(139,190)
PROJECTED UNRESERVED FUND BALANCES, September 30	**$ 24,140**	**$ (671,955)**	**$ (731,380)**	**$ (802,165)**	**$ (883,135)**	**$ (967,900)**	**$ (1,062,905)**	**$ (1,174,130)**	**$ (1,387,945)**	**$ (1,511,660)**



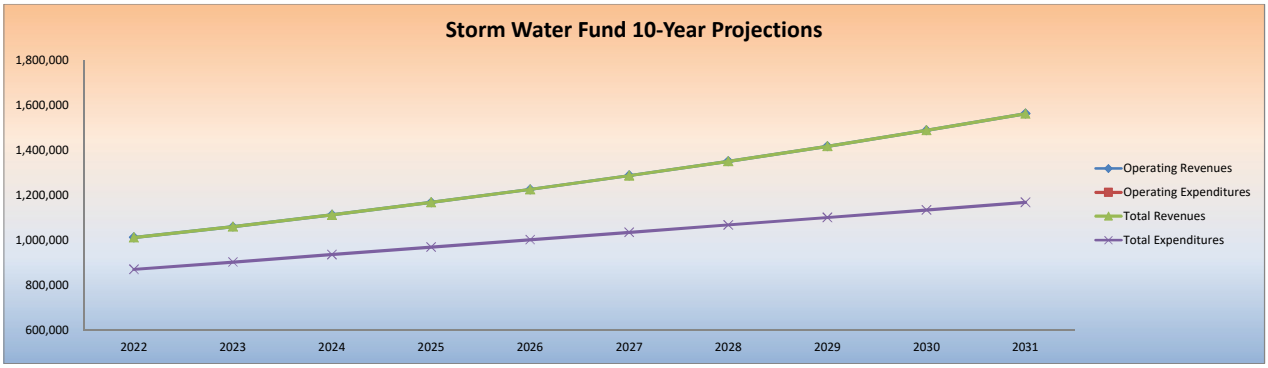
Ten Year Budget by Fund
September 30, 2022 through 2031

Volunteer Fire	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 1,699,650	$ 1,534,250	$ 1,388,615	$ 1,263,255	$ 1,133,395	$ 1,093,250	$ 1,049,040	$ 999,090	$ 943,230	$ 830,400
REVENUES:										
Charges for services	126,500	126,500	126,500	126,500	126,500	126,500	126,500	126,500	126,500	126,500
Rent	8,760	8,760	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700
Investment income	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
TOTAL OPERATING REVENUES	148,260	148,260	148,200	148,200	148,200	148,200	148,200	148,200	148,200	148,200
OPERATING EXPENDITURES:										
Personal services	264,630	269,000	273,550	277,940	282,610	286,960	291,480	296,170	300,920	305,850
Operation & maintenance	623,950	616,815	618,930	617,040	624,655	624,370	625,590	626,810	628,030	630,755
Capital outlay	124,000	127,000	100,000	102,000	-	-	-	-	51,000	-
TOTAL OPERATING EXPENDITURES	1,012,580	1,012,815	992,480	996,980	907,265	911,330	917,070	922,980	979,950	936,605
TOTAL OTHER FINANCING SOURCES (USES):										
Transfers in	718,920	718,920	718,920	718,920	718,920	718,920	718,920	718,920	718,920	718,920
Transfers out	(20,000)	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	698,920	718,920	718,920	718,920	718,920	718,920	718,920	718,920	718,920	718,920
NET CHANGE IN FUND BALANCE	(165,400)	(145,635)	(125,360)	(129,860)	(40,145)	(44,210)	(49,950)	(55,860)	(112,830)	(69,485)
ESTIMATED ENDING FUND BALANCE, September 30	1,534,250	1,388,615	1,263,255	1,133,395	1,093,250	1,049,040	999,090	943,230	830,400	760,915
Dedicated Reserves:										
15% Fund Balance, reserved for operations	(133,300)	(132,870)	(133,870)	(134,250)	(136,090)	(136,700)	(137,560)	(138,450)	(139,340)	(140,490)
PROJECTED UNRESERVED FUND BALANCES, September 30	**$ 1,400,950**	**$ 1,255,745**	**$ 1,129,385**	**$ 999,145**	**$ 957,160**	**$ 912,340**	**$ 861,530**	**$ 804,780**	**$ 691,060**	**$ 620,425**



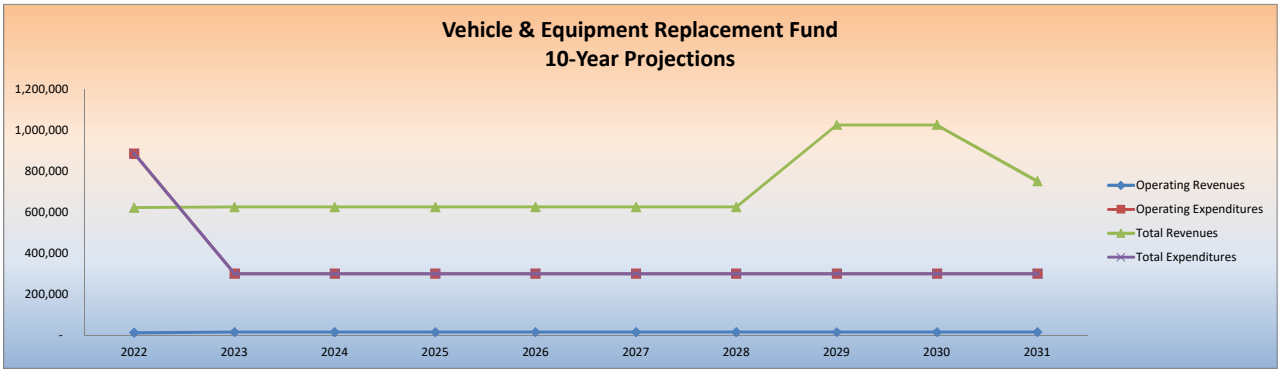
Ten Year Budget by Fund
September 30, 2022 through 2031

Storm Water	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 4,499,540	$ 4,641,220	$ 4,798,260	$ 4,974,480	$ 5,172,970	$ 5,396,250	$ 5,647,770	$ 5,930,270	$ 6,246,690	$ 6,600,130
REVENUES:										
Taxes	1,000,000	1,050,000	1,102,500	1,157,600	1,215,500	1,276,300	1,340,100	1,407,100	1,477,500	1,551,400
Investment income	12,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL OPERATING REVENUES	1,012,000	1,060,000	1,112,500	1,167,600	1,225,500	1,286,300	1,350,100	1,417,100	1,487,500	1,561,400
OPERATING EXPENDITURES:										
Personal services	240,320	247,960	256,280	264,110	272,220	279,780	287,600	295,680	304,060	312,720
Purchased services	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Capital outlay	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	370,320	377,960	386,280	394,110	402,220	409,780	417,600	425,680	434,060	442,720
TOTAL OTHER FINANCING SOURCES (USES):										
Transfers out	(500,000)	(525,000)	(550,000)	(575,000)	(600,000)	(625,000)	(650,000)	(675,000)	(700,000)	(725,000)
TOTAL OTHER FINANCING SOURCES (USES)	(500,000)	(525,000)	(550,000)	(575,000)	(600,000)	(625,000)	(650,000)	(675,000)	(700,000)	(725,000)
NET CHANGE IN FUND BALANCE	141,680	157,040	176,220	198,490	223,280	251,520	282,500	316,420	353,440	393,680
PROJECTED RESERVED FUND BALANCES, September 30	**$ 4,641,220**	**$ 4,798,260**	**$ 4,974,480**	**$ 5,172,970**	**$ 5,396,250**	**$ 5,647,770**	**$ 5,930,270**	**$ 6,246,690**	**$ 6,600,130**	**$ 6,993,810**



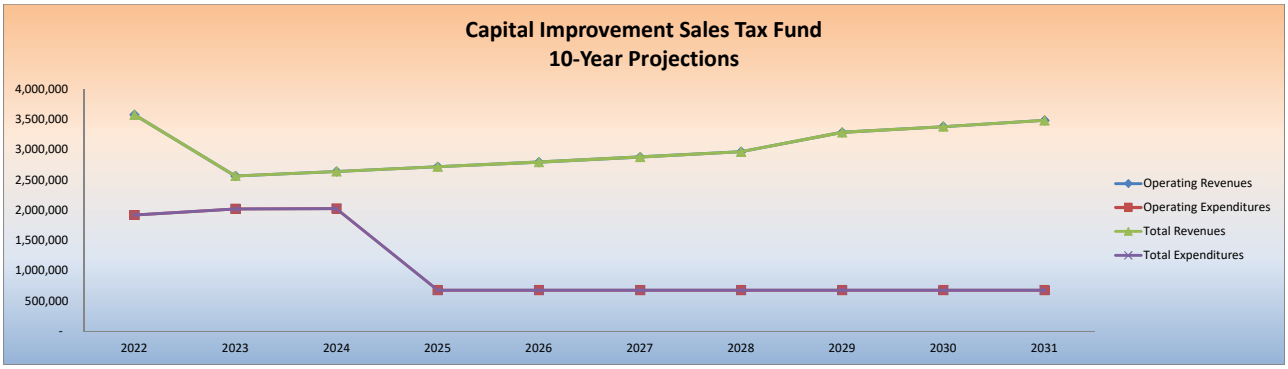
Ten Year Budget by Fund
September 30, 2022 through 2031

Vehicle & Equipment Replacement	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 737,100	$ 474,100	$ 799,100	$ 1,124,100	$ 1,449,100	$ 1,774,100	$ 2,099,100	$ 2,424,100	$ 3,149,100	$ 3,874,100
REVENUES:										
Investment income	12,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
TOTAL OPERATING REVENUES	12,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
OPERATING EXPENDITURES:										
Capital outlay	885,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
TOTAL OPERATING EXPENDITURES	885,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
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	1,000,000	1,000,000	725,000
TOTAL OTHER FINANCING SOURCES (USES)	610,000	610,000	610,000	610,000	610,000	610,000	610,000	1,010,000	1,010,000	735,000
NET CHANGE IN FUND BALANCE	(263,000)	325,000	325,000	325,000	325,000	325,000	325,000	725,000	725,000	450,000
PROJECTED RESERVED FUND BALANCES, September 30	**$ 474,100**	**$ 799,100**	**$ 1,124,100**	**$ 1,449,100**	**$ 1,774,100**	**$ 2,099,100**	**$ 2,424,100**	**$ 3,149,100**	**$ 3,874,100**	**$ 4,324,100**



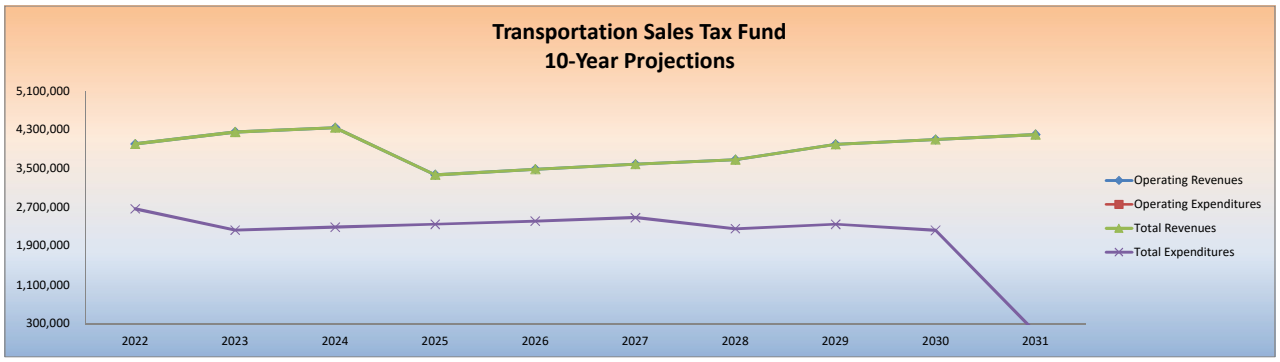
Ten Year Budget by Fund
September 30, 2022 through 2031

Capital Improvement Sales Tax	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 1,001,330	$ 2,655,205	$ 3,197,415	$ 3,812,040	$ 5,850,440	$ 7,965,090	$ 10,163,440	$ 12,447,990	$ 15,050,740	$ 17,751,840
REVENUES:										
Taxes	2,484,875	2,552,950	2,629,550	2,708,400	2,789,650	2,873,350	2,959,550	3,277,750	3,376,100	3,477,400
Investment income	10,000	10,000	10,000	10,000	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL OPERATING REVENUES	3,574,875	2,562,950	2,639,550	2,718,400	2,794,650	2,878,350	2,964,550	3,282,750	3,381,100	3,482,400
OPERATING EXPENDITURES:										
Capital outlay	1,901,000	2,020,740	2,024,925	680,000	680,000	680,000	680,000	680,000	680,000	680,000
TOTAL OPERATING EXPENDITURES	1,921,000	2,020,740	2,024,925	680,000	680,000	680,000	680,000	680,000	680,000	680,000
NET CHANGE IN FUND BALANCE	1,653,875	542,210	614,625	2,038,400	2,114,650	2,198,350	2,284,550	2,602,750	2,701,100	2,802,400
PROJECTED RESERVED FUND BALANCES, September 30	**$ 2,655,205**	**$ 3,197,415**	**$ 3,812,040**	**$ 5,850,440**	**$ 7,965,090**	**$ 10,163,440**	**$ 12,447,990**	**$ 15,050,740**	**$ 17,751,840**	**$ 20,554,240**



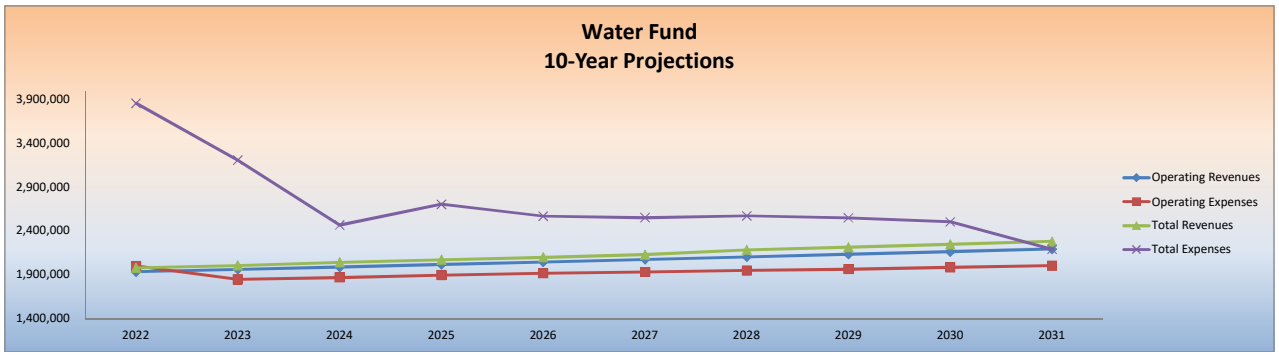
Ten Year Budget by Fund
September 30, 2022 through 2031

Transportation Sales Tax Fund	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 2,020,030	$ 3,356,605	$ 5,381,745	$ 7,435,935	$ 8,455,635	$ 9,528,085	$ 10,631,935	$ 12,055,785	$ 13,706,835	$ 15,580,835
REVENUES:										
Taxes	2,484,875	2,552,950	2,629,550	2,708,400	2,789,650	2,873,350	2,959,550	3,277,750	3,376,100	3,477,400
Intergovernmental	1,498,000	1,677,590	1,700,940	650,000	685,000	705,000	710,000	710,000	710,000	710,000
Investment income	20,000	20,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL OPERATING REVENUES	4,002,875	4,250,540	4,340,490	3,368,400	3,484,650	3,588,350	3,679,550	3,997,750	4,096,100	4,197,400
OPERATING EXPENDITURES:										
Purchased Services	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Capital outlay	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
TOTAL OTHER FINANCING SOURCES (USES):										
Transfers out	(2,546,300)	(2,105,400)	(2,166,300)	(2,228,700)	(2,292,200)	(2,364,500)	(2,135,700)	(2,226,700)	(2,102,100)	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,546,300)	(2,105,400)	(2,166,300)	(2,228,700)	(2,292,200)	(2,364,500)	(2,135,700)	(2,226,700)	(2,102,100)	-
NET CHANGE IN FUND BALANCE	1,336,575	2,025,140	2,054,190	1,019,700	1,072,450	1,103,850	1,423,850	1,651,050	1,874,000	4,077,400
PROJECTED RESERVED FUND BALANCES, September 30	**$ 3,356,605**	**$ 5,381,745**	**$ 7,435,935**	**$ 8,455,635**	**$ 9,528,085**	**$ 10,631,935**	**$ 12,055,785**	**$ 13,706,835**	**$ 15,580,835**	**$ 19,658,235**



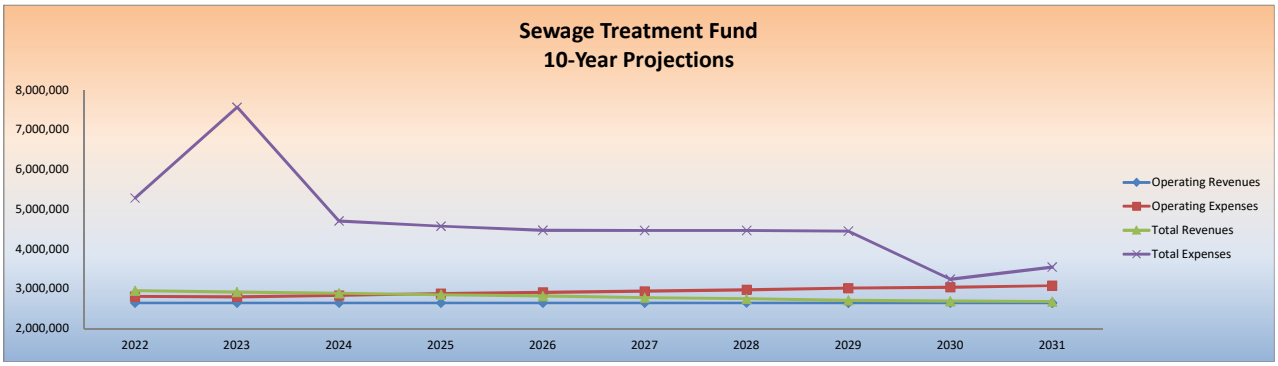
Ten Year Budget by Fund
September 30, 2022 through 2031

Water	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
ESTIMATED BEGINNING NET POSITION, October 1	$ 6,089,730	$ 5,936,345	$ 5,994,830	$ 6,077,574	$ 6,178,242	$ 6,302,354	$ 6,459,040	$ 6,672,770	$ 6,919,874	$ 7,196,112
OPERATING REVENUES:										
Charges for services	1,932,300	1,959,000	1,986,400	2,014,700	2,042,900	2,071,600	2,100,700	2,130,200	2,160,700	2,191,100
TOTAL OPERATING REVENUES	1,932,300	1,959,000	1,986,400	2,014,700	2,042,900	2,071,600	2,100,700	2,130,200	2,160,700	2,191,100
OPERATING EXPENSES:										
Personal services	659,670	680,390	701,741	721,232	741,303	759,344	777,905	797,036	816,707	836,948
Operation & maintenance	866,480	704,310	710,600	727,185	733,970	740,655	747,450	754,245	761,440	768,850
Small tools/equipment/fixtures	50,585	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Depreciation expense	420,000	420,000	415,000	405,000	400,000	390,000	380,000	370,000	365,000	355,000
TOTAL OPERATING EXPENSES	1,996,735	1,844,700	1,867,341	1,893,417	1,915,273	1,929,999	1,945,355	1,961,281	1,983,147	2,000,798
NONOPERATING REVENUES (EXPENSES)										
Investment income	10,000	10,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Miscellaneous	34,665	35,700	36,800	37,900	39,000	40,200	66,100	68,100	70,100	72,200
Interest and fiscal charges	(113,615)	(101,515)	(88,115)	(73,515)	(57,515)	(40,115)	(22,715)	(4,915)	13,585	21,485
Principal - debt service	(230,300)	(253,000)	(277,200)	(303,000)	(330,300)	(360,600)	(337,100)	(371,200)	(367,400)	-
Capital outlay	(1,494,000)	(1,005,000)	(231,000)	(432,000)	(262,000)	(218,000)	(264,000)	(210,000)	(165,000)	(210,000)
TOTAL NONOPERATING REVENUES (EXPENSES)	(1,793,250)	(1,313,815)	(544,515)	(755,615)	(595,815)	(563,515)	(542,715)	(503,015)	(433,715)	(101,315)
TRANSFERS										
Transfers out	(20,000)	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS	(20,000)	-	-	-	-	-	-	-	-	-
CHANGE IN NET POSITION	(1,877,685)	(1,199,515)	(425,456)	(634,332)	(468,188)	(421,914)	(387,370)	(334,096)	(256,162)	88,987
ESTIMATED ENDING NET POSITION, September 30	4,212,045	4,736,830	5,569,374	5,443,242	5,710,054	5,880,440	6,071,670	6,338,674	6,663,712	7,285,099
Adjustments for capital outlay and debt service	1,724,300	1,258,000	508,200	735,000	592,300	578,600	601,100	581,200	532,400	210,000
Less: Invested in capital assets, net of related debt	(5,496,390)	(5,329,390)	(5,191,590)	(5,089,590)	(5,019,890)	(4,990,490)	(4,947,590)	(4,948,790)	(4,951,190)	(4,596,190)
Less Funding Requirements:										
25% Fund Balance, committed for operations	(394,200)	(356,200)	(363,100)	(372,100)	(378,800)	(385,000)	(391,300)	(397,800)	(404,500)	(411,400)
PROJECTED UNRESERVED NET POSITION, September 30	**$ 45,755**	**$ 309,240**	**$ 522,884**	**$ 716,552**	**$ 903,664**	**$ 1,083,550**	**$ 1,333,880**	**$ 1,573,284**	**$ 1,840,422**	**$ 2,487,509**



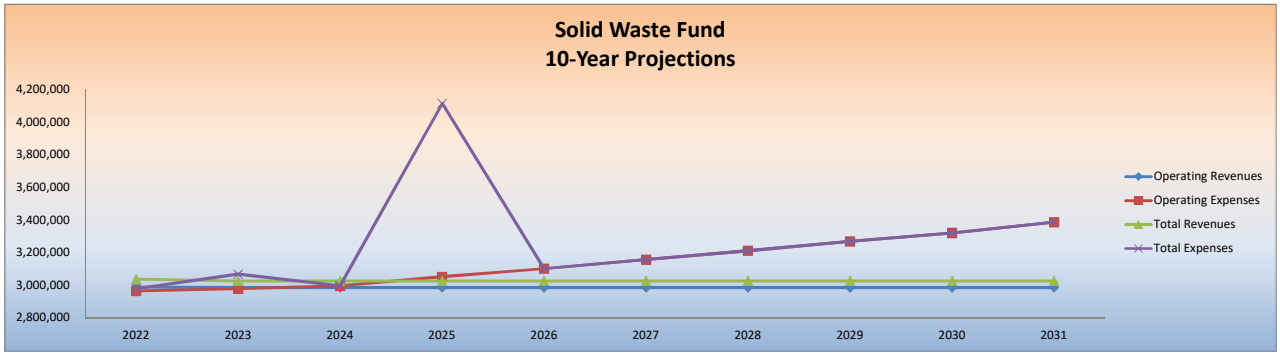
Ten Year Budget by Fund
September 30, 2022 through 2031

Sewage Treatment	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
ESTIMATED BEGINNING NET POSITION, October 1	$ 11,884,990	$ 11,561,740	$ 11,288,320	$ 11,004,500	$ 10,689,110	$ 10,367,350	$ 10,036,850	$ 9,703,790	$ 9,381,340	$ 9,033,370
OPERATING REVENUES:										
Charges for services	2,640,000	2,640,000	2,640,000	2,640,000	2,640,000	2,640,000	2,640,000	2,640,000	2,640,000	2,640,000
TOTAL OPERATING REVENUES	2,640,000	2,640,000	2,640,000	2,640,000	2,640,000	2,640,000	2,640,000	2,640,000	2,640,000	2,640,000
OPERATING EXPENSES:										
Personal services	631,250	651,190	671,730	690,530	709,920	727,380	745,350	763,850	782,900	802,510
Operation & maintenance	953,780	925,210	943,870	962,840	982,020	1,001,800	1,021,690	1,041,880	1,062,370	1,083,380
Small tools/equipment/fixtures	36,900	38,600	39,200	39,800	40,400	41,100	41,800	42,500	43,200	43,900
Depreciation expense	1,180,000	1,175,000	1,170,000	1,180,000	1,175,000	1,165,000	1,160,000	1,160,000	1,145,000	1,145,000
TOTAL OPERATING EXPENSES	2,801,930	2,790,000	2,824,800	2,873,170	2,907,340	2,935,280	2,968,840	3,008,230	3,033,470	3,074,790
NONOPERATING REVENUES (EXPENSES)										
Investment income	280,000	245,000	215,000	175,200	145,200	105,400	75,400	35,500	15,500	5,500
Miscellaneous	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Interest and fiscal charges	(451,320)	(398,420)	(344,020)	(287,420)	(229,620)	(170,620)	(109,620)	(19,720)	-	-
Principal - debt service	(1,030,000)	(1,055,000)	(1,080,000)	(1,105,000)	(1,130,000)	(1,155,000)	(1,185,000)	(1,220,000)	-	-
Capital outlay	(978,285)	(3,316,500)	(453,045)	(305,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(465,000)
TOTAL NONOPERATING REVENUES (EXPENSES)	(2,149,605)	(4,494,920)	(1,632,065)	(1,492,220)	(1,384,420)	(1,390,220)	(1,389,220)	(1,374,220)	(154,500)	(429,500)
TRANSFERS										
Transfers out	(20,000)	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS	(20,000)	-	-	-	-	-	-	-	-	-
CHANGE IN NET POSITION	(2,331,535)	(4,644,920)	(1,816,865)	(1,725,390)	(1,651,760)	(1,685,500)	(1,718,060)	(1,742,450)	(547,970)	(864,290)
ESTIMATED ENDING NET POSITION, September 30	9,553,455	6,916,820	9,471,455	9,279,110	9,037,350	8,681,850	8,318,790	7,961,340	8,833,370	8,169,080
Adjustments for capital outlay and debt service	2,008,285	4,371,500	1,533,045	1,410,000	1,330,000	1,355,000	1,385,000	1,420,000	200,000	465,000
Less: Invested in capital assets, net of related debt	(10,567,800)	(10,447,800)	(10,357,800)	(10,282,800)	(10,237,800)	(10,227,800)	(10,252,800)	(10,312,800)	(9,167,800)	(8,022,800)
Less Funding Requirements:										
25% Fund Balance, committed for operations	(405,500)	(403,800)	(413,700)	(423,300)	(433,100)	(442,600)	(452,200)	(462,100)	(472,100)	(482,400)
PROJECTED UNRESERVED NET POSITION, September 30	**$ 588,440**	**$ 436,720**	**$ 233,000**	**$ (16,990)**	**$ (303,550)**	**$ (633,550)**	**$ (1,001,210)**	**$ (1,393,560)**	**$ (606,530)**	**$ 128,880**



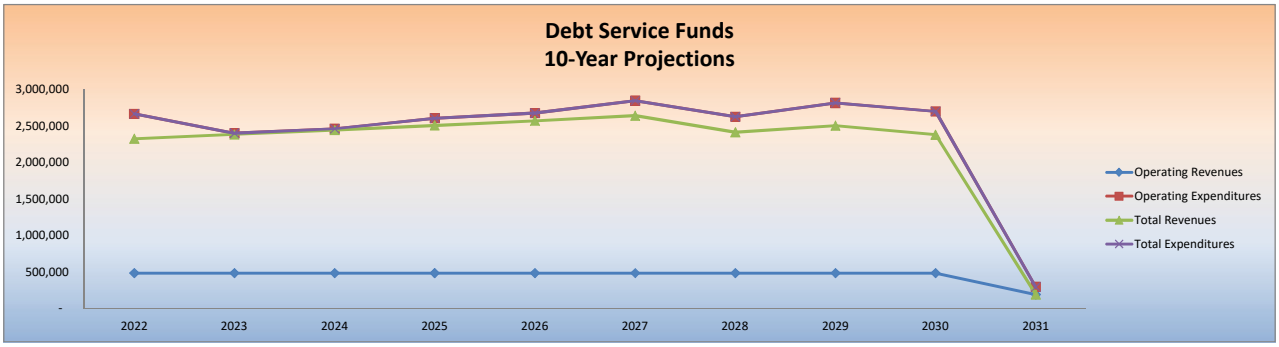
Ten Year Budget by Fund
September 30, 2022 through 2031

Solid Waste	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
ESTIMATED BEGINNING NET POSITION, October 1	$ 2,452,700	$ 2,510,440	$ 2,558,820	$ 2,588,250	$ 2,562,270	$ 2,487,480	$ 2,357,345	$ 2,172,295	$ 1,930,325	$ 1,636,645
OPERATING REVENUES:										
Charges for services	2,988,000	2,985,500	2,985,500	2,985,500	2,985,500	2,985,500	2,985,500	2,985,500	2,985,500	2,985,500
TOTAL OPERATING REVENUES	2,988,000	2,985,500	2,985,500	2,985,500	2,985,500	2,985,500	2,985,500	2,985,500	2,985,500	2,985,500
OPERATING EXPENSES:										
Personal services	542,980	566,090	584,130	600,760	617,910	633,570	649,710	666,370	683,550	701,260
Operation & maintenance	2,110,280	2,103,690	2,139,540	2,178,280	2,214,880	2,254,525	2,298,240	2,338,460	2,382,930	2,431,735
Small tools/equipment/fixtures	10,400	7,340	7,400	7,440	7,500	7,540	7,600	7,640	7,700	7,740
Depreciation expense	300,000	300,000	265,000	265,000	260,000	260,000	255,000	255,000	245,000	245,000
TOTAL OPERATING EXPENSES	2,963,660	2,977,120	2,996,070	3,051,480	3,100,290	3,155,635	3,210,550	3,267,470	3,319,180	3,385,735
NONOPERATING REVENUES (EXPENSES)										
Investment income	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Rents	8,400	-	-	-	-	-	-	-	-	-
Capital outlay	-	(90,000)	-	(1,060,000)	-	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	48,400	(50,000)	40,000	(1,020,000)	40,000	40,000	40,000	40,000	40,000	40,000
TRANSFERS										
Transfers out	(15,000)	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS	(15,000)	-	-	-	-	-	-	-	-	-
CHANGE IN NET POSITION	57,740	(41,620)	29,430	(1,085,980)	(74,790)	(130,135)	(185,050)	(241,970)	(293,680)	(360,235)
ESTIMATED ENDING NET POSITION, September 30	2,510,440	2,468,820	2,588,250	1,502,270	2,487,480	2,357,345	2,172,295	1,930,325	1,636,645	1,276,410
Adjustments for capital outlay and debt service	-	90,000	-	1,060,000	-	-	-	-	-	-
Less: Invested in capital assets, net of related debt	(10,648,770)	(10,348,770)	(10,083,770)	(9,818,770)	(9,558,770)	(9,298,770)	(9,043,770)	(8,788,770)	(8,543,770)	(8,298,770)
Less Funding Requirements:										
25% Fund Balance, committed for operations	(665,900)	(669,300)	(682,800)	(696,600)	(710,100)	(723,900)	(738,900)	(753,100)	(768,500)	(785,200)
PROJECTED UNRESERVED NET POSITION, September 30	$ (8,804,230)	$ (8,459,250)	$ (8,178,320)	$ (7,953,100)	$ (7,781,390)	$ (7,665,325)	$ (7,610,375)	$ (7,611,545)	$ (7,675,625)	$ (7,807,560)



Ten Year Budget by Fund
September 30, 2022 through 2031

Debt Service	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 2,882,710	$ 2,541,510	$ 2,524,510	$ 2,507,410	$ 2,408,510	$ 2,302,210	$ 2,098,510	$ 1,886,810	$ 1,575,210	$ 1,257,610
REVENUES:										
Taxes	484,000	484,000	484,000	484,000	484,000	484,000	484,000	484,000	484,000	192,000
Investment income	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	700
TOTAL OPERATING REVENUES	487,700	487,700	487,700	487,700	487,700	487,700	487,700	487,700	487,700	192,700
OPERATING EXPENDITURES:										
Capital Outlay	324,100	-	-	-	-	-	-	-	-	-
Operation & maintenance	30,800	30,800	30,800	30,800	30,800	30,800	30,800	30,800	30,800	29,100
Debt service - principal	1,402,700	1,530,000	1,665,800	1,810,000	1,962,700	2,132,400	2,000,900	2,191,800	2,170,600	113,000
Debt service - interest	907,600	839,300	764,500	764,500	682,700	682,700	593,400	593,400	496,000	153,000
TOTAL OPERATING EXPENDITURES	2,665,200	2,400,100	2,461,100	2,605,300	2,676,200	2,845,900	2,625,100	2,816,000	2,697,400	295,100
TOTAL OTHER FINANCING SOURCES (USES):										
Transfers in	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)	1,836,300	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	(341,200)	(17,000)	(17,100)	(98,900)	(106,300)	(203,700)	(211,700)	(311,600)	(317,600)	(102,400)
PROJECTED RESERVED FUND BALANCES, September 30	**$ 2,541,510**	**$ 2,524,510**	**$ 2,507,410**	**$ 2,408,510**	**$ 2,302,210**	**$ 2,098,510**	**$ 1,886,810**	**$ 1,575,210**	**$ 1,257,610**	**$ 1,155,210**

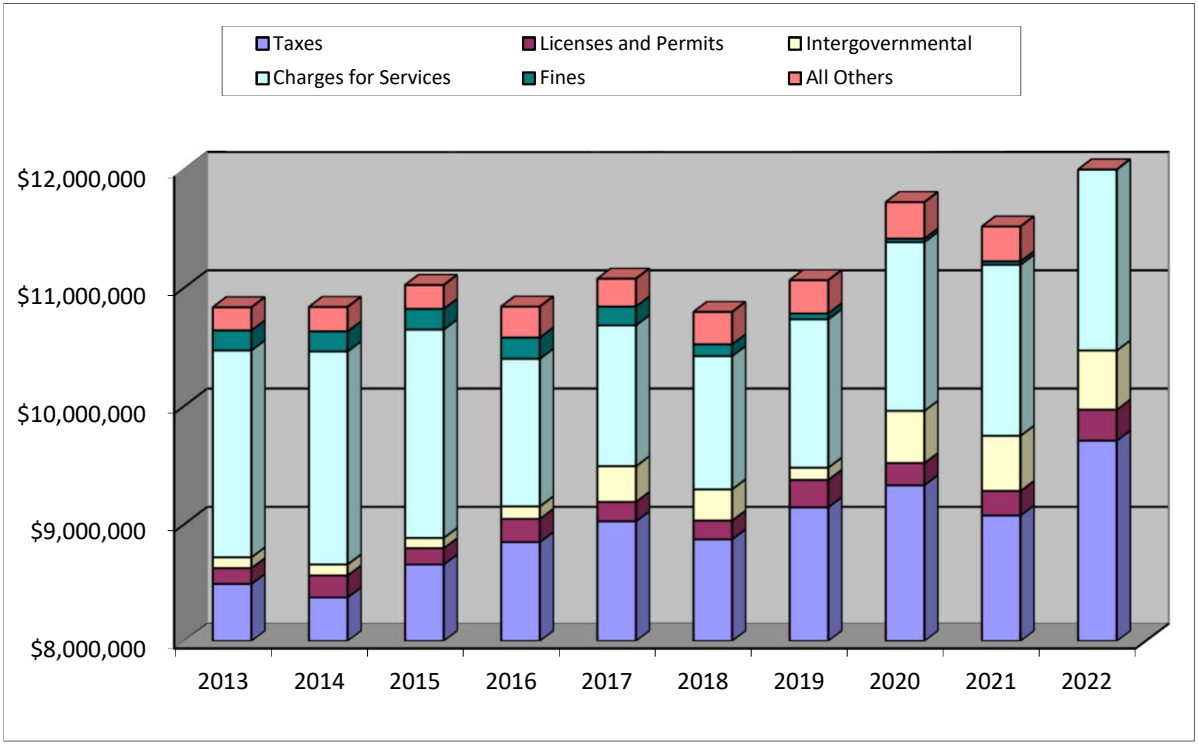


Appendix

CITY OF WASHINGTON, MISSOURI

General Revenues by Source - Budget

Last Ten Fiscal Years

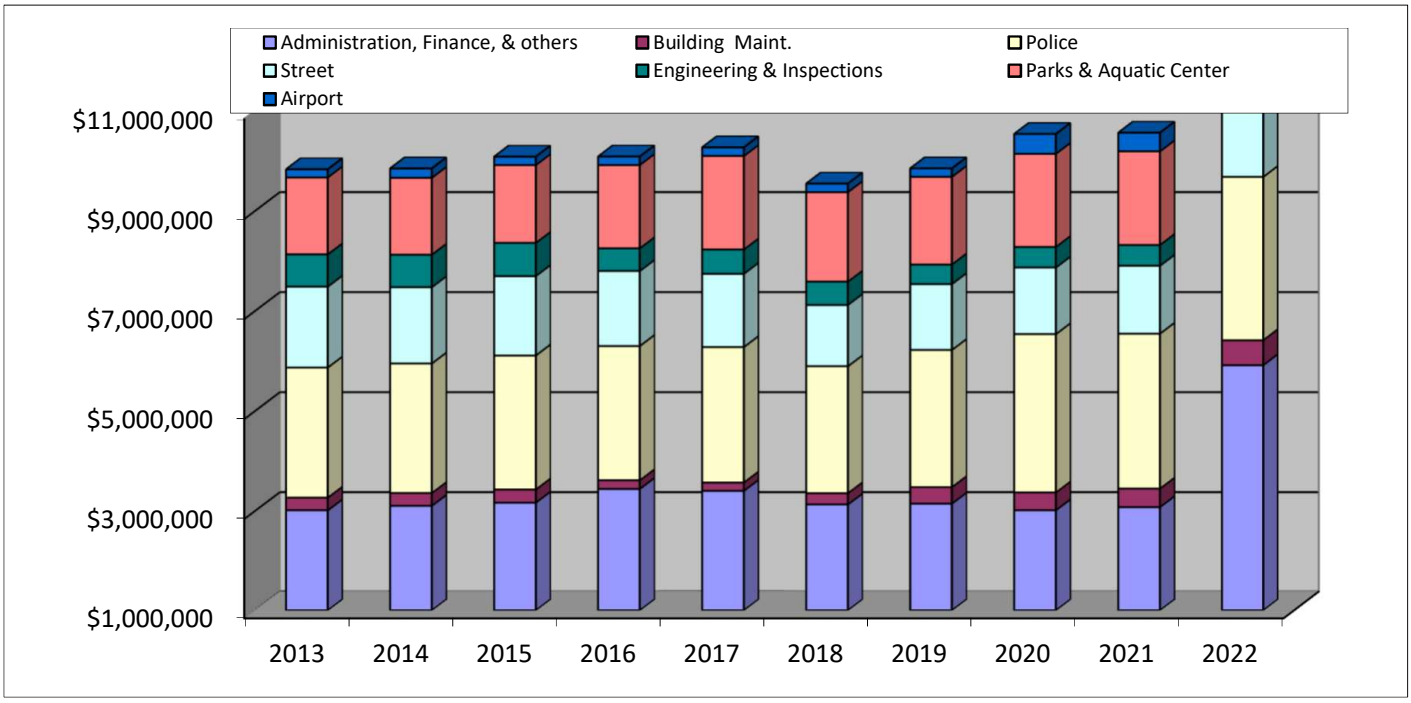


Period Ending	Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines	All Others	Total
9/30/2013	$ 8,489,060	$ 135,950	$ 93,000	$ 1,752,205	$ 170,000	$ 194,900	$ 10,835,115
9/30/2014	8,373,855	188,300	94,500	1,804,710	170,000	206,300	10,837,665
9/30/2015	8,655,615	140,100	88,000	1,762,710	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
9/30/2022	9,707,190	261,750	500,650	1,625,445	52,500	1,315,555	13,463,090

CITY OF WASHINGTON, MISSOURI

General Expenditures by Department - Budget

Last Ten Fiscal Years

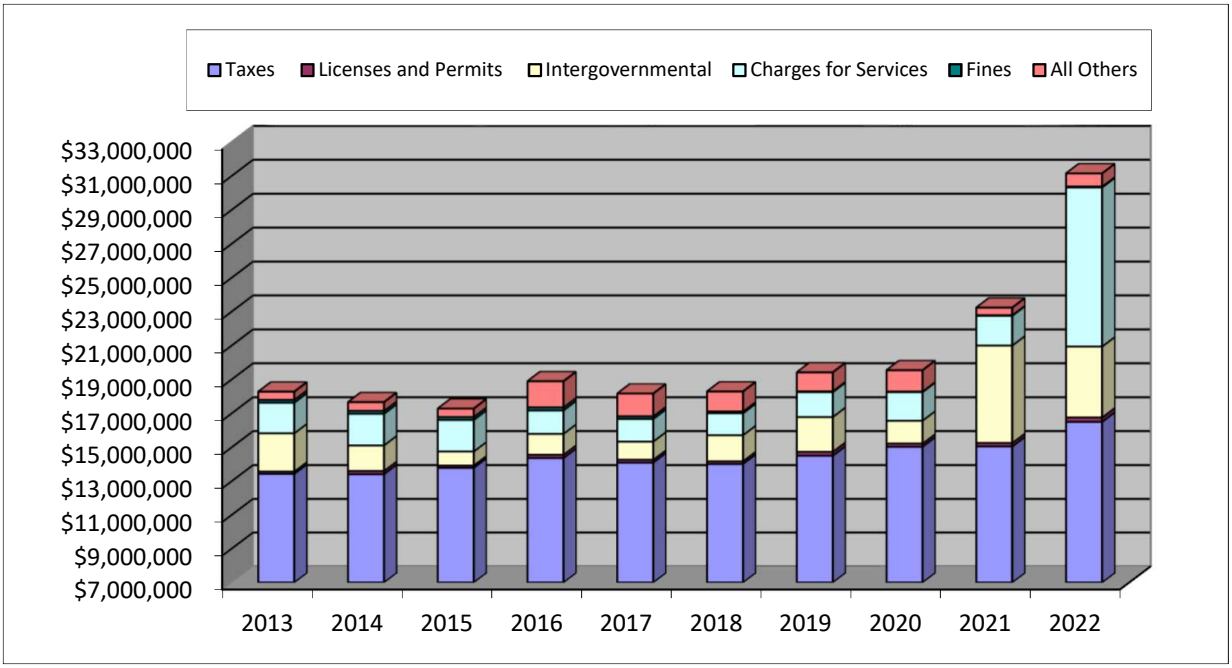


Period Ending	Administration, Finance, & others	Building Maint.	Police	Street	Engineering & Inspections	Parks & Aquatic Center	Airport	Total
9/30/2013	$ 3,013,125	$ 255,985	$ 2,601,090	$ 1,617,130	$ 646,080	$ 1,537,335	$ 162,100	$9,832,845
9/30/2014	3,103,585	257,155	2,589,920	1,525,170	650,480	1,536,120	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
9/30/2022	5,916,745	500,545	3,262,760	1,438,960	465,830	2,352,890	348,595	14,286,325

CITY OF WASHINGTON, MISSOURI

Governmental Revenues by Source - Budget

Last Ten Fiscal Years

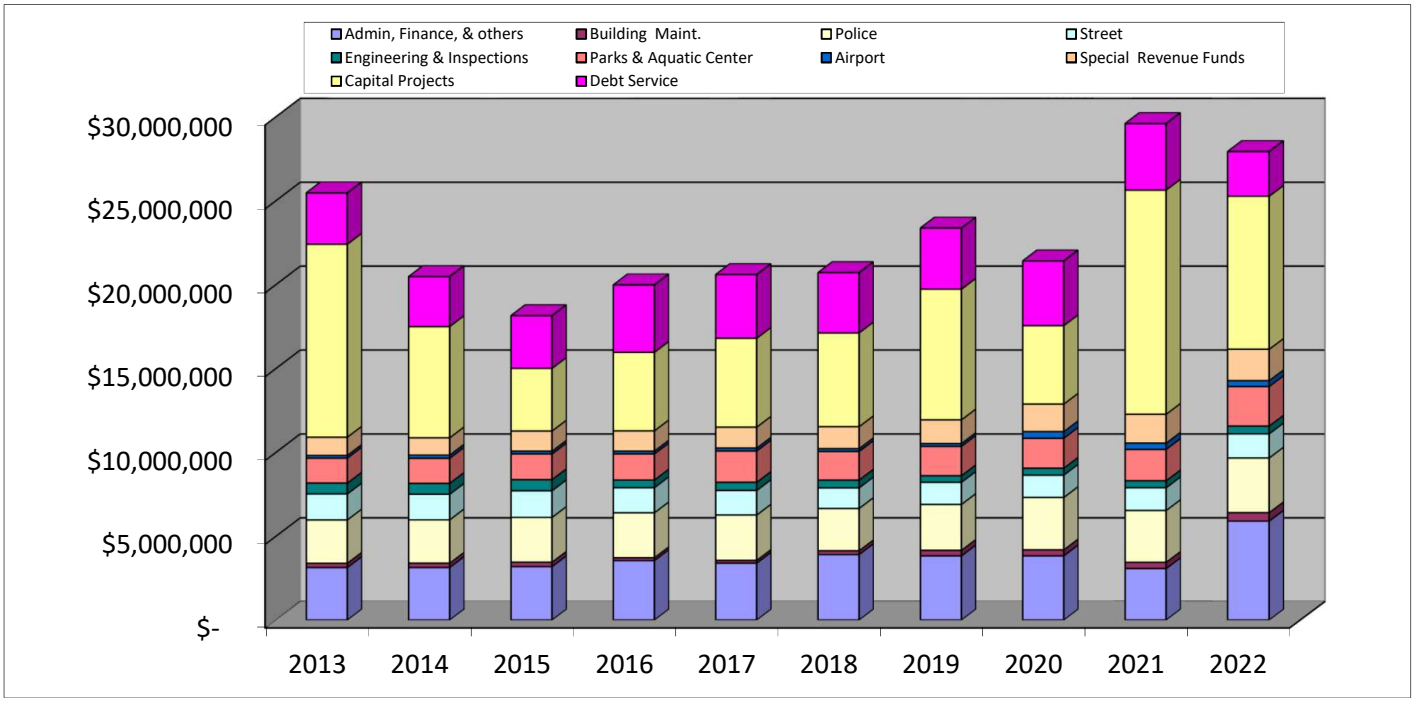


Period Ending	Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines	All Others	Total
9/30/2013	$ 13,440,435	$ 135,950	$ 2,257,305	$ 1,804,205	$ 172,000	$ 477,500	$18,287,395
9/30/2014	13,427,440	188,300	1,508,970	1,860,810	172,500	512,320	17,670,340
9/30/2015	13,799,430	140,100	822,470	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
9/30/2022	16,513,290	261,750	4,180,700	9,379,945	52,500	774,330	31,162,515

CITY OF WASHINGTON, MISSOURI

Governmental Expenditures by Function - Budget

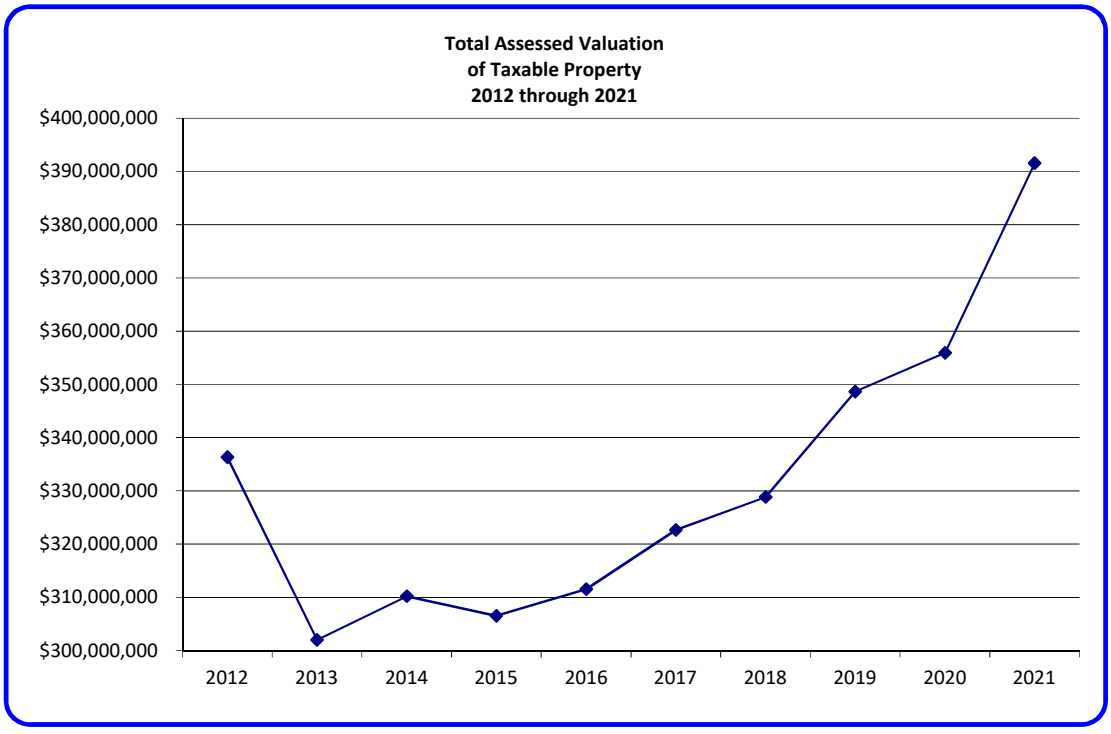
Last Ten Fiscal Years



Period Ending	Admin, Finance, & others	Building Maint.	Police	Street	Engineering & Inspections	Parks & Aquatic Center	Airport	Special Revenue Funds	Capital Projects	Debt Service	Total
9/30/2013	$ 3,142,625	$ 255,985	$ 2,589,090	$ 1,547,130	$ 646,080	$ 1,489,835	$ 162,100	$ 1,086,455	$ 11,500,405	$ 3,057,700	$ 25,477,405
9/30/2014	3,144,585	257,155	2,589,920	1,525,170	650,480	1,495,120	187,210	1,033,695	6,627,925	2,975,600	20,486,860
9/30/2015	3,194,665	265,180	2,678,840	1,586,695	663,485	1,527,945	167,600	1,200,940	3,734,255	3,142,670	18,162,275
9/30/2016	3,554,515	172,900	2,683,850	1,499,050	454,495	1,554,680	168,990	1,208,575	4,677,815	4,018,145	19,993,015
9/30/2017	3,404,640	167,180	2,707,900	1,463,885	486,515	1,868,475	172,280	1,247,620	5,296,505	3,793,345	20,608,345
9/30/2018	3,917,070	227,130	2,525,880	1,226,435	465,165	1,702,385	170,405	1,308,285	5,587,295	3,595,135	20,725,185
9/30/2019	3,837,970	332,265	2,741,210	1,316,810	392,265	1,751,380	168,510	1,410,680	7,787,055	3,642,500	23,380,645
9/30/2020	3,840,490	357,900	3,127,830	1,330,850	412,175	1,783,580	396,520	1,640,265	4,675,395	3,856,900	21,421,905
9/30/2021	3,078,430	371,900	3,096,880	1,356,800	416,580	1,870,405	372,580	1,721,525	13,360,245	3,965,200	29,610,545
9/30/2022	5,916,745	500,545	3,262,760	1,438,960	465,830	2,352,890	348,595	1,871,410	9,119,970	2,665,200	27,942,905

ASSESSED VALUATION OF TAXABLE PROPERTY

FISCAL YEAR	REAL ESTATE PROPERTY	PERSONAL PROPERTY	STATE ASSESSED R.R. & UTILITIES	TOTAL VALUATION
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
2021	312,881,297	68,803,182	9,857,553	391,542,032



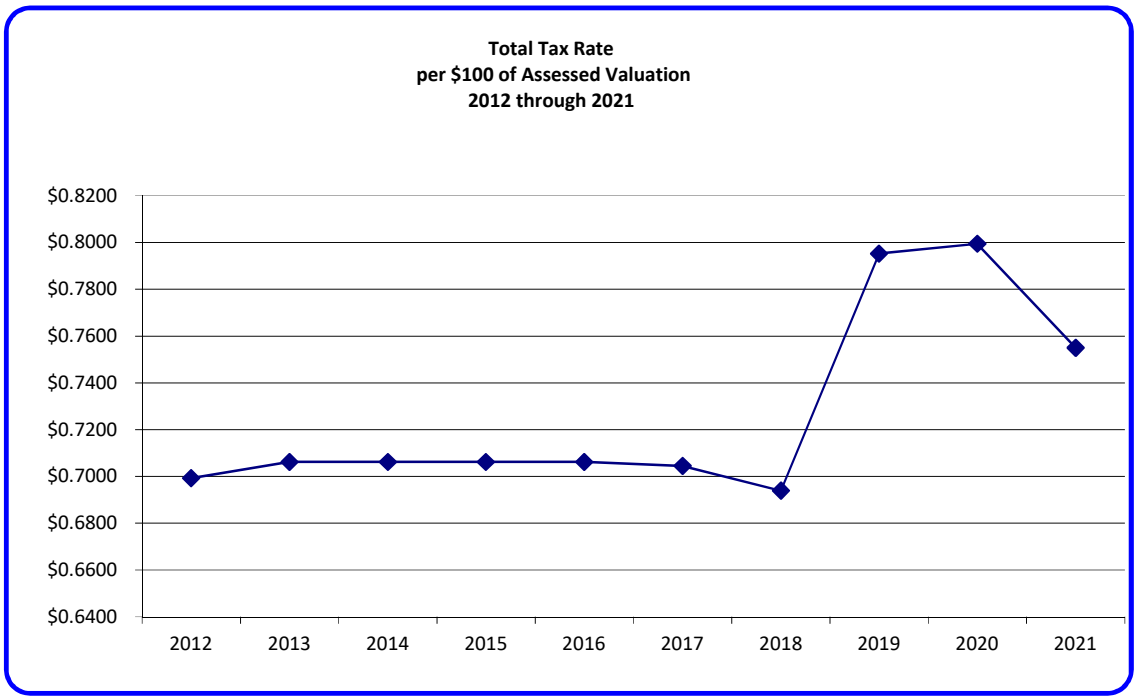
Note: Tax Rate and Assessed Valuation shown for fiscal year in which they were assessed, which will be collected in the current budget year.

PROPERTY TAX RATE BY YEAR AND FUND*

***Per $100 of assessed valuation**

Fiscal Year	General Fund	Library Fund	Total Rate
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	0.5939	0.1000	0.6939
2019	0.5952	0.2000	0.7952
2020	0.5994	0.2000	0.7994
2021	0.5641	0.1909	0.7550

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.

FULL-TIME EQUIVALENTS SCHEDULE

DEPARTMENT	Actual 2019-2020	Actual 2020-2021	Budget 2020-2021	Budget 2021-2022
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	1/2
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	3	3
Dispatch I	3	3	5	6
Police				
Chief of Police	1	1	1	1
Captain	1	1	1	1
Lieutenant	2	2	2	2
Sergeant	5	5	5	4
Police Detective	3	3	3	3
Police Officer	12	12	11	10
Patrol Officer I	4	4	6	8
Office Supervisor	1	1	1	1/2
Secretary	2	2	2	2
Finance				
Finance Director	1	1	1	1
Finance Assistant	1	1	1	1
Payroll Specialist	0	0	1	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	1 1/2	1 1/2	1	1 1/2
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	1
Building Inspector	1	1	1	1
Engineering /GIS Technician	1	1	1	1
Secretary	2	2	2	2
Infrastucture Inspector	1	1	1	1
Street				
Street Superintendent	1	1	1	1
Foreman	1	1	1	1
Maintenance Worker III (Equipment Operator)	2	2	3	3
Maintenance Worker II (Truck Driver/Lead Laborer)	1	1	2	1
Mechanic	1	1	1	1
Secretary	1	1	1	1
Maintenance Worker I (Laborer/Custodian)	8	8	7	5
Building Maintenance				
Building Maintenance Supervisor	1	1	1	1
Maintenance Worker I (Laborer/Custodian)	2	0	0	1/2

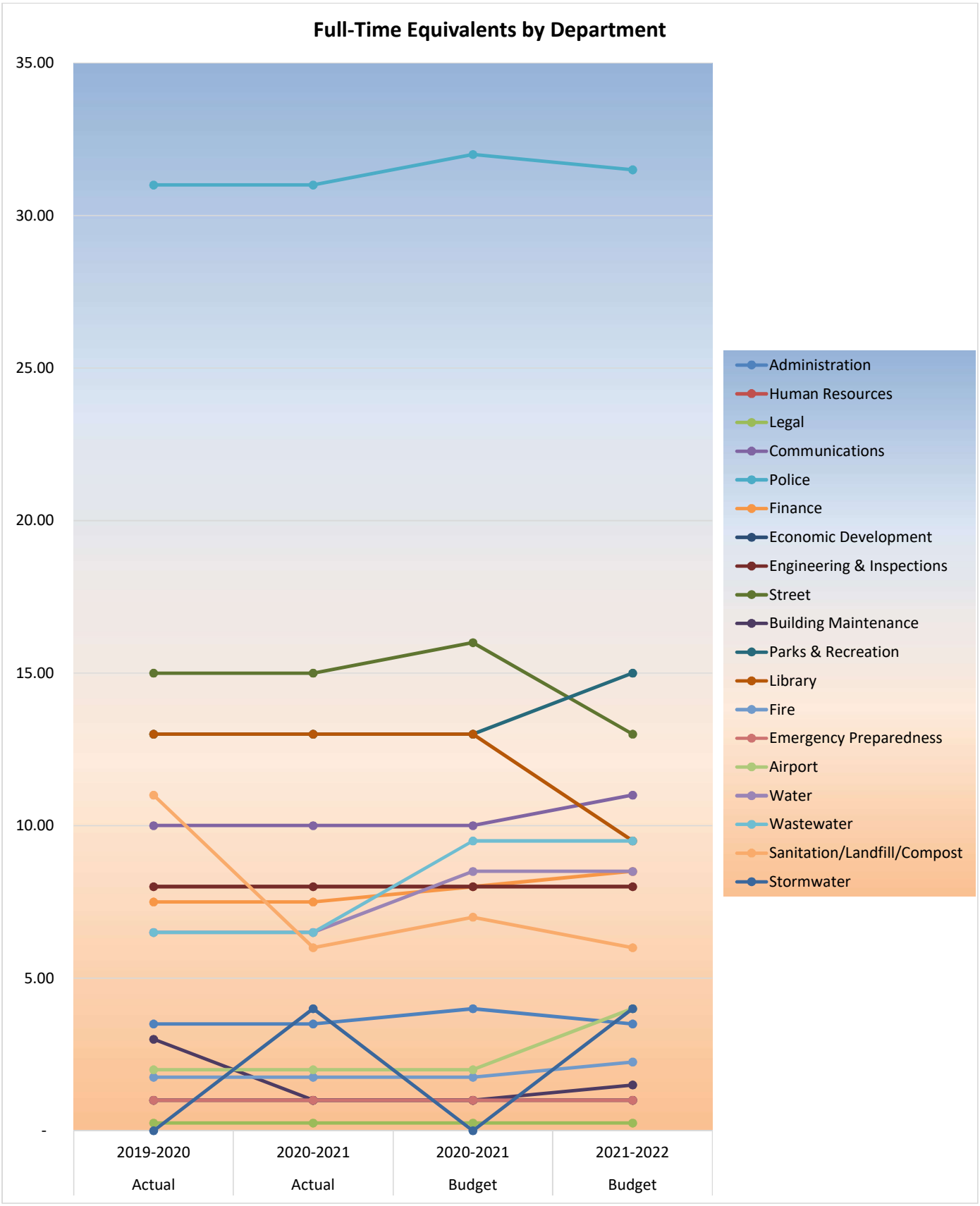
FULL-TIME EQUIVALENTS SCHEDULE

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	2	1
Maintenance Worker II (Truck Driver/Lead Laborer)	1	1	2	1
Maintenance I (Laborer/Custodian)	7	7	5	8
Horticulturist/Arborist	0	0	0	1
Secretary	1	1	1	1
Library				
Library Director	1	1	1	1
Assistant Librarian	1	1	1	1
Youth Services Librarian	1	1	1	1
Cataloger/Technical Service Librarian	1	1	1	1
Circulation Supervisor	1	1	1	1
Clerk	8	8	8	4 1/2
Fire				
Fire Chief	1/4	1/4	1/4	1/4
Secretary	1	1	1	1 1/2
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	1	1	1	1
Airport Assistant Manager	0	0	0	1
Ground Maintenance	1	1	1	2
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	2
Maintenance Worker II (Truck Driver/Lead Laborer)	2	2	3	1
Secretary	1/2	1/2	1/2	1/2
Maintenance Worker I (Laborer/Custodian)	1	1	2	3
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	1
Wastewater Treatment Plant Operator	1	1	1	2
Wastewater Collection Foreman	0	0	1	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	3	2
Maintenance Worker II (Truck Driver/Lead Laborer)	3	1	3	0
Maintenance I (Laborer/Custodian)	5	2	1	3
Landfill Foreman	0	0	0	1
Stormwater				
Maintenance Worker I	0	3	0	3
Maintenance Worker II	0	1	0	1
Total All Units	135	132	137	139

Major Changes:

In 2022, added 1 additional Police Officer position and Airport Assistant Manager position

In 2021, began outsourcing refuse service, restructured internally, and created a Stormwater Department


Full-Time Equivalents by Department
35.00
30.00
25.00
20.00
15.00
10.00
5.00
-
2019-2020 Actual
2020-2021 Actual
2020-2021 Budget
2021-2022 Budget
Administration
Human Resources
Legal
Communications
Police
Finance
Economic Development
Engineering & Inspections
Street
Building Maintenance
Parks & Recreation
Library
Fire
Emergency Preparedness
Airport
Water
Wastewater
Sanitation/Landfill/Compost
Stormwater

2021-2022 City of Washington Pay and Classification Plan

*as adopted by budget 10/1/21

	Grade		Annual Salary Minimum	Annual Salary Maximum	Hourly Minimum	Hourly Maximum
Hourly Non-Exempt	8	Library Shelver - PT			$10.30	$15.29
	9	Library Clerk - PT Fire Department Custodian - PT Cashier - PT Airport Grounds Maintenance - PT			$12.69	$19.27
	10	Police Records Clerk Clerk FT and PT Cashier Maintenance Worker I (Custodian, Laborer, Scale Operator) Refuse Collector			$15.09	$21.20
	11	Accounting Specialist I (Special Accounts) Cataloging/Technical Service Librarian Circulation Supervisor Maintenance Worker II (Lead Laborer, Truck Driver) Administrative Assistant - FT and PT Youth Services Librarian			$16.61	$23.32
	12	Accounting Specialist II (Utility Billing) Accounts Payable Clerk Accounts Receivable Clerk Assistant Library Director Building Maintenance Supervisor Dispatcher I Executive Administrative Assistant/Deputy City Clerk Maintenance Worker III (Equipment Operator) Mechanic Recreation Coordinator Administrative Assistant/Recycling Coordinator			$18.26	$25.64
	13	Dispatcher II Horticulturist/Arborist Payroll Specialist WasteWater Treatment Plant Technician WasteWater Treatment Plant Operator			$20.09	$28.22
	14	Building Inspector Infrastructure Designer Finance Assistant Foreman (Parks, Street, Water, WasteWater, Landfill) Infrastructure Inspector Lead Dispatcher			$22.09	$31.04
	15	WasteWater Treatment Plant Chief Operator			$24.31	$34.14
Salaried Exempt	15	Parks & Recreation Operations Manager Emergency Management Director	$50,564.80	$71,011.20		
	16	Building Official Airport Manager Planner Human Resources Manager	$55,619.20	$78,083.20		
	17	Assistant City Engineer City Clerk Communications Director Library Director	$61,152.00	$85,924.80		
	18	Economic Development Director/Planner Parks Director Street Superintendent Water/Wastewater Superintendent	$67,288.00	$94,536.00		
	19	Finance Director	$70,657.60	$99,236.80		
	22	Director Of Public Works/ City Engineer	$81,910.40	$115,065.60		
	23	City Administrator	$108,368.00	$152,214.40		

	Police	*includes Prop P funding				
Police Hourly Non-Exempt	13P	Patrol Officer I	$48,838.40	$66,206.40	$23.48	$31.83
	14P	Patrol Officer II Police Detective	$52,832.00	$71,905.60	$25.40	$34.57
	15P	Police Sergeant	$57,241.60	$78,124.80	$27.52	$37.56
	17P	Lieutenant	$66,768.00	$92,539.20	$32.10	$44.49
Police Salaried Exempt	18P	Captain	$73,299.20	$100,838.40		
	20P	Chief Of Police	$79,726.40	$109,969.60		

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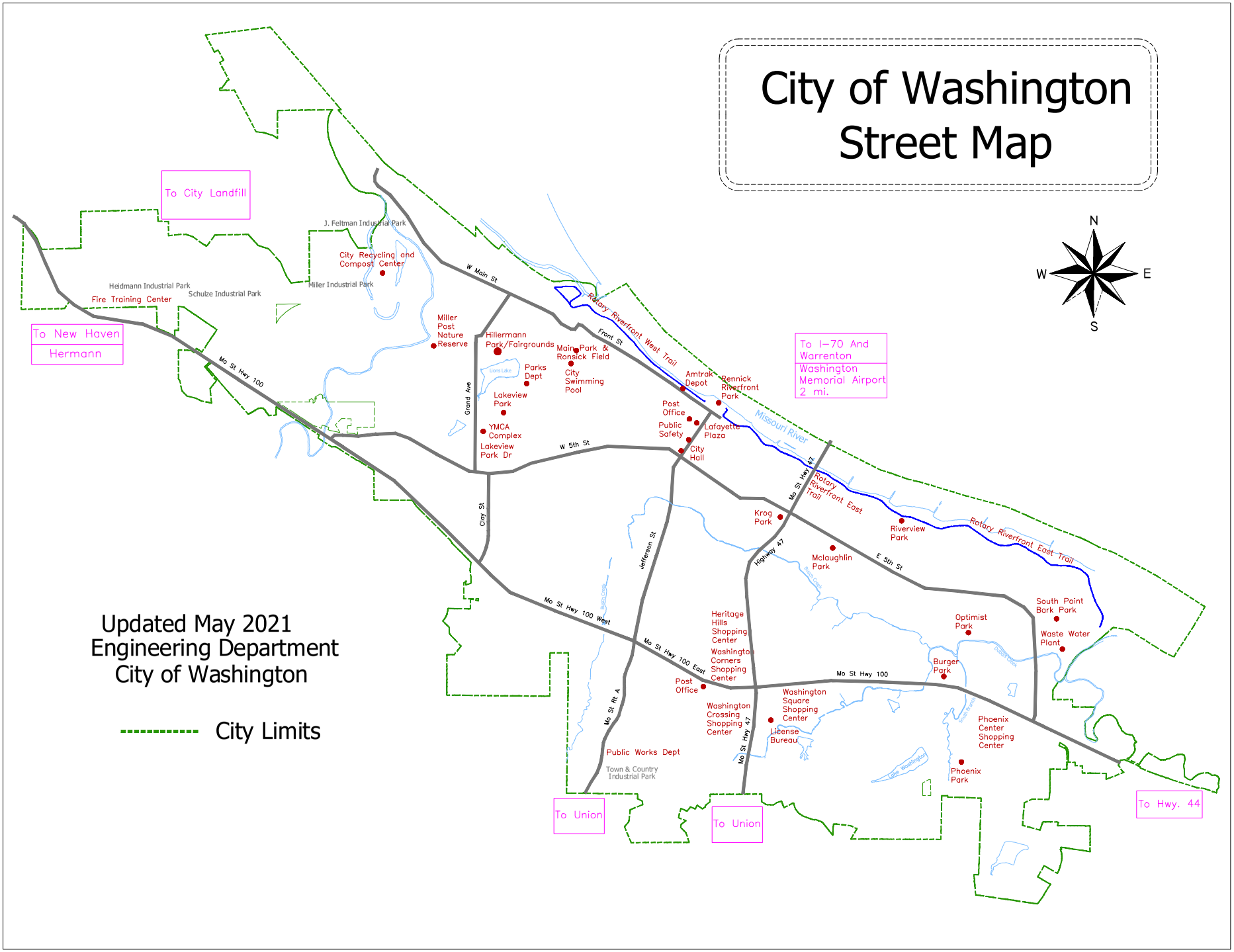
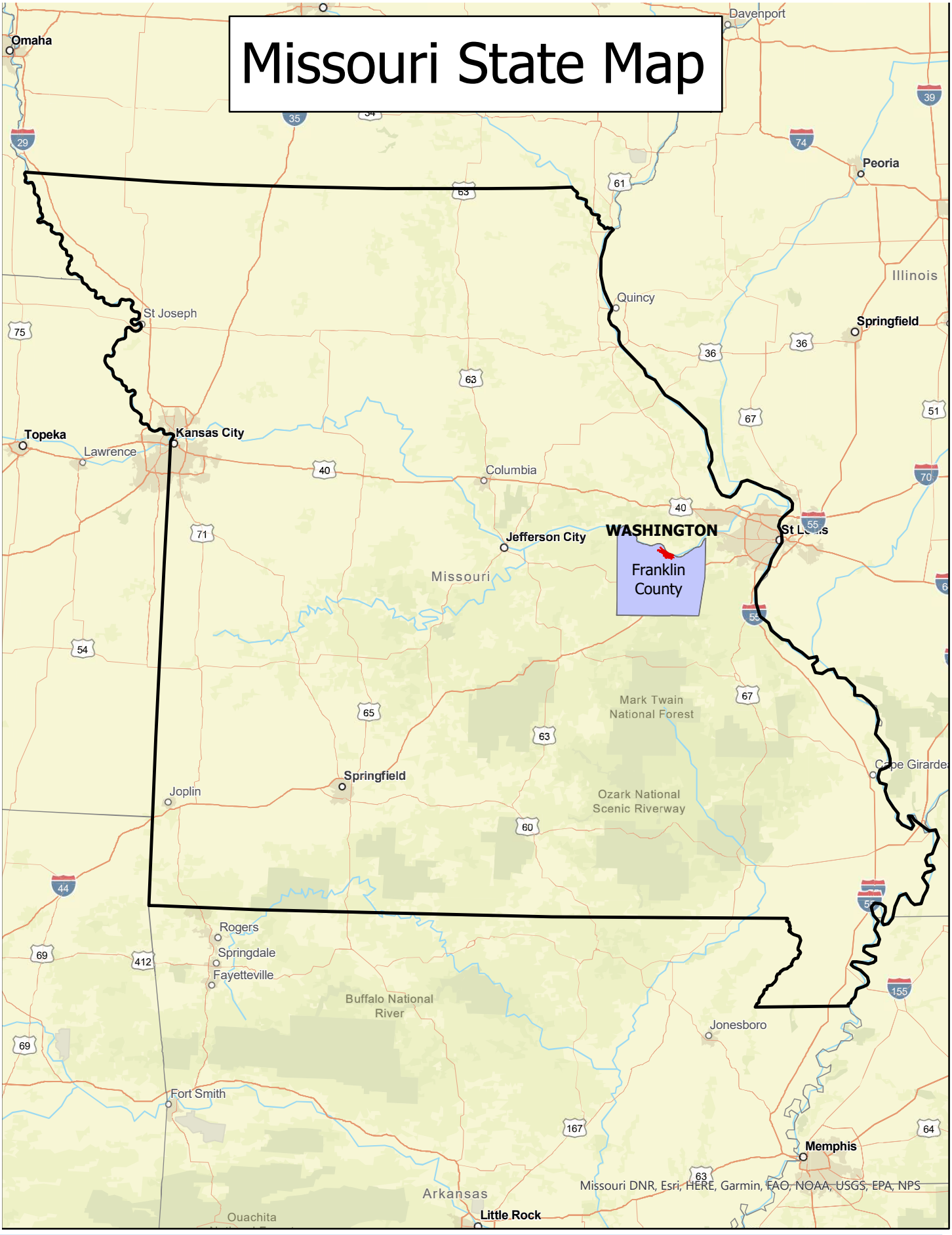

City of Washington
Street Map
N
W
E
S
To City Landfill
J. Feltman Industrial Park
City Recycling and Compost Center
Heidmann Industrial Park
Fire Training Center
Schulze Industrial Park
Miller Industrial Park
To New Haven
Hermann
Mo St Hwy 100
W Main St
Miller Post Nature Reserve
Hillermann Park/Fairgrounds
Main Park & Ronsick Field
Parks Dept
City Swimming Pool
Lakeview Park
YMCA Complex
Lakeview Park Dr
Grand Ave
Front St
Rotary Riverfront West Trail
Amtrak Depot
Rennick Riverfront Park
Post Office
Public Safety
Lafayette Plaza
City Hall
To I-70 And Warrenton
Washington Memorial Airport
2 mi.
Missouri River
W 5th St
Clay St
Mo St Hwy 47
Rotary Riverfront East Trail
Krog Park
Riverview Park
Jefferson St
Highway 47
Mclaughlin Park
E 5th St
South Point Bark Park
Waste Water Plant
Optimist Park
Heritage Hills Shopping Center
Washington Corners Shopping Center
Burger Park
Mo St Hwy 100 West
Mo St Hwy 100 East
Mo St Hwy 100
Post Office
Washington Square Shopping Center
Washington Crossing Shopping Center
License Bureau
Phoenix Center Shopping Center
Phoenix Park
Mo St Rt A
Mo St Hwy 47
Public Works Dept
Town & Country Industrial Park
To Union
To Union
To Hwy. 44
Updated May 2021
Engineering Department
City of Washington
City Limits


Missouri State Map
Omaha
Davenport
Peoria
Illinois
Quincy
St Joseph
Springfield
Topeka
Kansas City
Lawrence
Columbia
Jefferson City
WASHINGTON
Franklin County
Missouri
Mark Twain National Forest
Springfield
Joplin
Ozark National Scenic Riverway
Rogers
Springdale
Fayetteville
Buffalo National River
Jonesboro
Fort Smith
Memphis
Arkansas
Little Rock
Ouachita
Missouri DNR, Esri, HERE, Garmin, FAO, NOAA, USGS, EPA, NPS

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).

ACFR --- Annual Comprehensive Financial Report.

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

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

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

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

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

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

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

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

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

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

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

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

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.

Glossary

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.

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.

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.

Glossary

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.

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.

Glossary

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

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

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

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

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

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

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

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

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.

Glossary

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

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

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

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

Liquidity --- The ability to convert an investment to cash promptly with minimum risk to principal or accrued interest.
Long-Term Debt --- Debt with a maturity of more than one year after date of issuance.

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

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.

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.