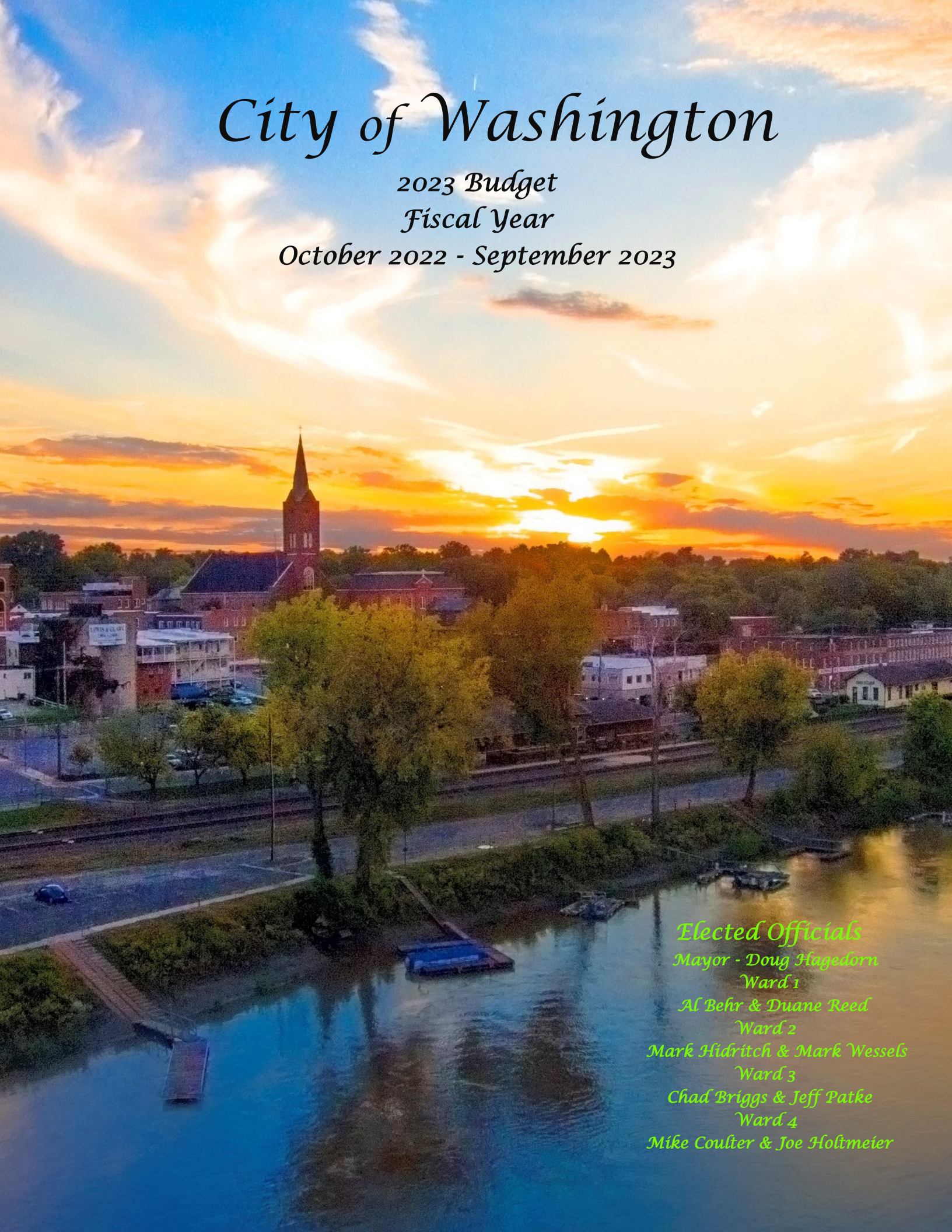
City of Washington

2023 Budget
Fiscal Year
October 2022 - September 2023



Elected Officials

Mayor - Doug Hagedorn

Ward 1

Al Behr & Duane Reed

Ward 2

Mark Hidritch & Mark Wessels

Ward 3

Chad Briggs & Jeff Patke

Ward 4

Mike Coulter & Joe Holtmeier

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

TABLE OF CONTENTS

PAGE

Budget Message....7

Introduction and Overview....16

Reader's Guide to the Budget Document....17

Mission Statement....20

Principal Officials....21

Administration and Management Team....22

GFOA Distinguished Budget Presentation Award....24

Ordinance Adopting Budget....25

General Information....27

Miscellaneous Data....29

Financial Structure, Policy and Process....31

Organization Chart....32

Description of Funds and Funds Types....33

Department/Fund Relationship....35

Basis of Accounting....35

Basis of Budgeting....36

Budgetary Data....36

Fiscal Policies....37

Revenue Projections & Assumptions....46

Expenditure/Expense Projections and Assumptions....51

Budget Process....52

Budget Calendar....54

Stategic Planning....55

Strategic Goals and Objectives....56

Timeline for Future City Plans/Strategic Plans....61

Long-Term Financial Planning and the Effect on the Budget....62

Financial Summaries....63

Combined Funds....64

Statement of Estimated Revenues, Appropriations & Changes in Fund Balances....65

Changes in Fund Balances/Net Position....68

Revenue by Type....69

Expenditures/Expenses by Class....70

Expenditures/Expenses by Type....71

General Fund....72

Statement of Revenues, Expenditures & Changes in Fund Balance....73

Revenue by Type....74

Expenditures by Type....75

Expenditures by Function....76

Expenditures by Department....77

General Fund Departmental Summaries....78

Administration & Human Resources....79

Communications....81

Police....84

Finance....87

Economic Development....90

CONTENTS

PAGE

Engineering & Inspections....92
Streets....95
Building Maintenance....98
Information Technology....100
Parks....102
Aquatic Center....105
Emergency Management....107
Airport....110
Special Revenue Funds....112
Statement of Revenues, Expenditures & Changes in Fund Balances....113
Revenues by Type....114
Expenditures by Fund....115
Special Revenue Funds - Departmental Summaries....116
Library....117
Fire....119
Capital Project Funds....122
Statement of Revenues, Expenditures, and Changes in Fund Balance....123
Capital Project Funds - Fund Summaries....124
Storm Water Improvement Fund
Revenues....125
Fund Summary....126
Vehicle & Equipment Replacement Fund
Revenues....128
Fund Summary....129
Capital Improvement Sales Tax Fund
Revenues....131
Fund Summary....132
Transportation Sales Tax Fund
Revenue....134
Fund Summary....135
Enterprise Funds....137
Statement of Revenues, Expenses & Changes in Net Position....138
Operating Revenues by Fund....139
Operating Expenses by Fund....140
Enterprise Funds - Departmental Summaries....141
Water....142
Wastewater....145
Solid Waste
Operating Revenues by Department....147
Operating Expenses by Department....148
Refuse....149
Landfill....151
Recycling....153
Debt Service Funds....155
Statement of Revenues, Expenditures, and Changes in Fund Balance....156

CONTENTS

PAGE

Annual Debt Service Payments....157
2019 COP Debt Service Schedule....158
2007B Bonds Debt Service Schedule....159

Long-Range Capital Budget Plan....160

Introduction....161
Budget Development Process....161
Capital Improvement Program....161
Factor's Affecting this Budget....161
Routine Capital....162
Operating Budget Impact....162
Specific Operating Budget Impacts/Non-Recurring Capital Expenditures....163
2023 Project Highlights....163
Items Rebudgeted from Prior Years....164
Significant Projects Completed....164
Capital Assets Defined....165
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance....166
Revenue Sources....168
Capital Summary by Fund....170
Capital Summary by Class....172
Capital Summary by Department/Fund
Communications....174
Police....176
Street....178
Parks....180
Aquatic Center....182
Library....184
Fire....186
Vehicle and Equipment Replacement Fund....188
Storm Water Improvement Fund....192
Capital Improvement Sales Tax Fund....194
Transportation Sales Tax Fund....198
Water....200
Wastewater....202
Solid Waste Fund....204

Ten Year Budget Plan....206

Budget Assumptions....207
Ten Year Budget
All Funds....208
General Fund....210
Library Fund....214
Fire Fund....216
Vehicle & Equipment Replacement Fund....218
Storm Water Improvement Fund....220
Capital Improvement Sales Tax Fund....222
Transportation Sales Tax Fund....224

CONTENTS

PAGE

Water Fund 226
Wastewater Fund 228
Solid Waste Fund 230
Debt Service Funds 232

Appendix 234

Governmental Revenues by Source 235
Governmental Expenditures by Function 236
General Revenues by Source 237
General Expenditures by Department 238
Assessed Valuation of Taxable Property 239
Property Tax Rate by Year and Fund 240
Full-Time Equivalents Schedule 241
Pay and Classification Plan 244
City Map 245
State Map 246
Glossary 247

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

BUDGET MESSAGE

September 19, 2022

Honorable Mayor and City Council
City of Washington, Missouri

It is our pleasure to present the City of Washington's 2022-2023 fiscal year budget. It includes all items as approved by the City Council at the September 19, 2022 City Council meeting. This document serves as a policy document, financial plan, operation's guide, and communications device. This document helps to determine the level of services we will provide to our residents, businesses, and visitors. This budget is the product of a comprehensive team effort from every level of the municipal organization.

BUDGET PROCESS

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

- ✓ **General Municipal Functions**
- ✓ **Public Safety**
- ✓ **Recreation**
- ✓ **Storm Water Management**
- ✓ **Water Service**
- ✓ **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 requests to attempt to meet the City's needs, yet stay within its financial constraints and parameters. 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. Two Missouri State Highways, Highway 100 and Highway 47, lead to the city which is located 55 miles west of St. Louis. The city does have the Washington Municipal Airport, located in Warren County, approximately two and a half miles north of Washington on Missouri State Highway 47. Washington is a third-class city duly organized under Missouri State laws, with a Council/Administrator form of government.

The 2020 Census figure for the City was 14,500 which was an increase from the 2010 Census of 13,982 or 4%. Although the population increase was not remarkable, other indicators reflected positive results for growth in the City. 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. In addition, the average assessed value to building permit is 300% higher than 5 years ago, indicating steady construction within the city.

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 industrial park was purchased.
- Street Reconstruction Program – Various city streets.
- Purchased new console furniture, drones, and extrication tool.
- Built Busch Creek Greenway, Completed Ronsick Infield Improvements, and Refurbished 2 Water Towers.
- Patched and sealed various parking lots and trails and repaired rock columns at Farmer's market.
- Water, storm sewer, and sewer line system improvements.

Fiscal Year 2022-2023 Outlook

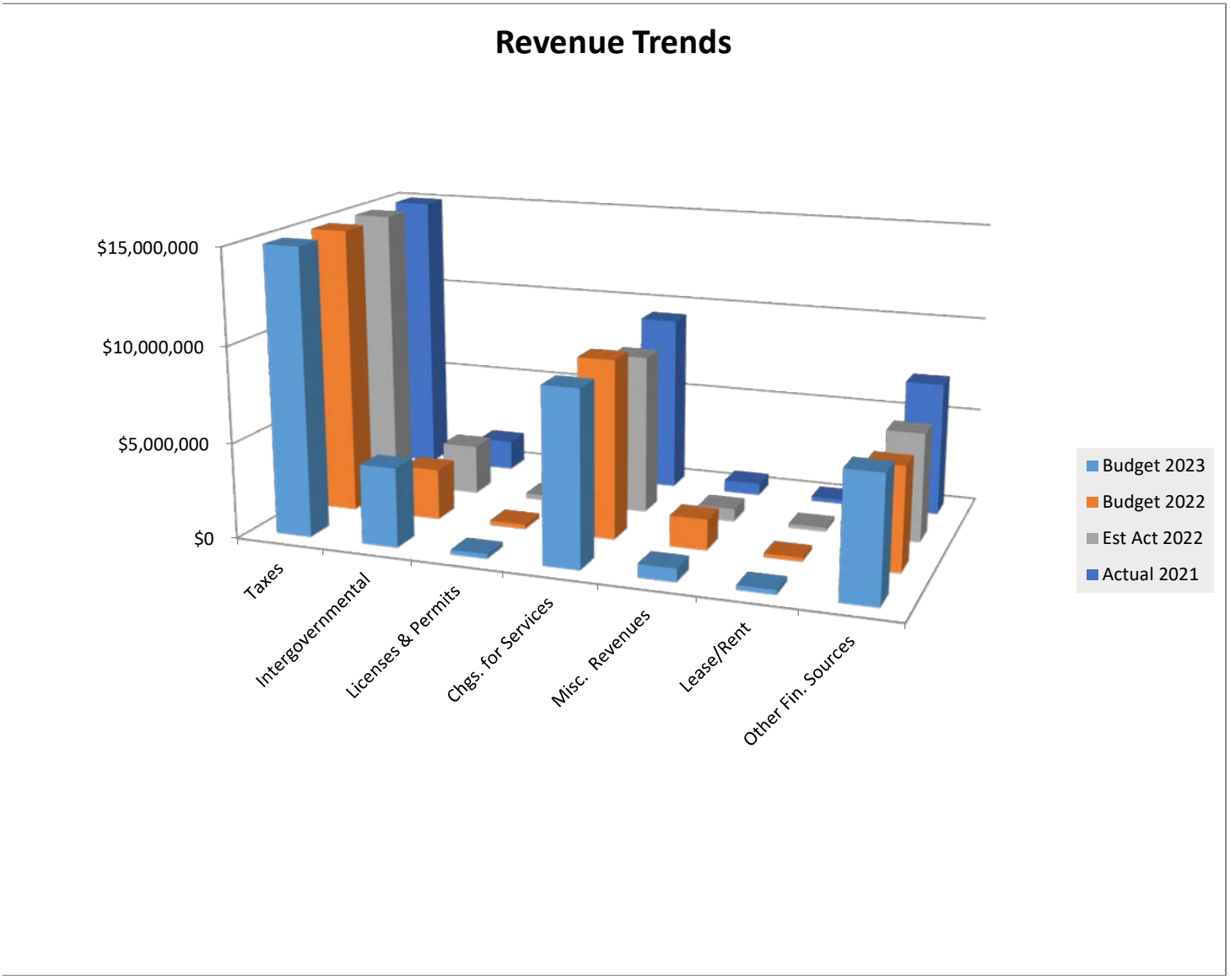
The City has budgeted conservatively in the last few years due to the COVID pandemic. The City faired reasonably well during this time and has experienced and increase in sales tax revenues despite the uncertainty. Accordingly, sales tax was budgeted with an increase of 5 % in 2023.

The City experienced an increase in assessed valuation in both 2022 and 2021 valuations of $19 and $35 million resulting in an increase in property tax revenue of approximately $105,000 and $90,000, respectively. The County reassesses property every odd year. As a result, tax revenues fluctuate slightly from year to year depending on if it is a reassessment year.

The City franchise taxes have been decreasing slightly over the last few years as more consumers are eliminating land phone lines and more residents are switching to solar or other alternatives to using electric. Therefore, the City budgeted a decrease of 2% in the 2023 budget.

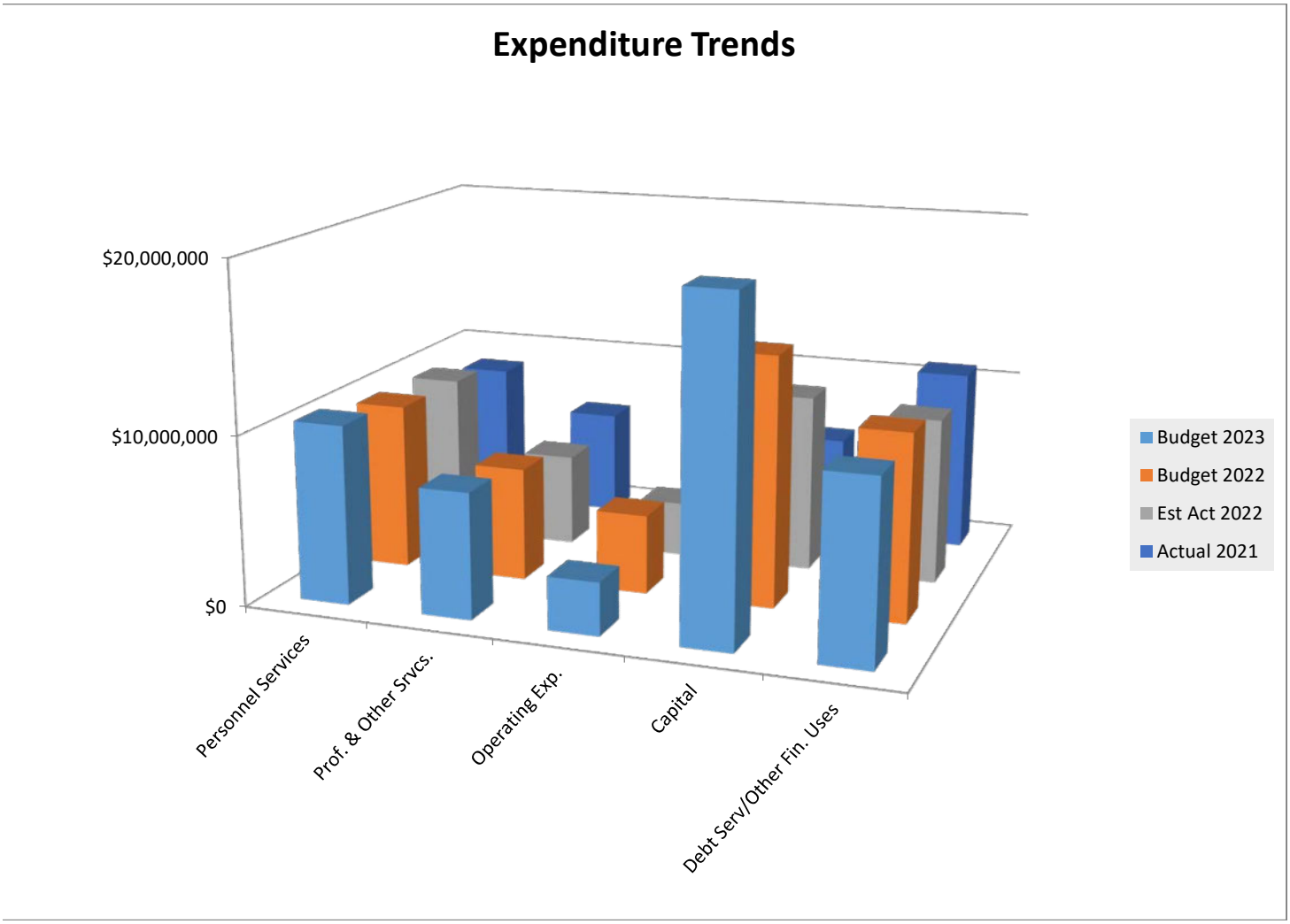
Revenues projected for FY2023 Budget are as follows:

Category	Percent of Total Budget	Budget 2022-2023	Budget 2021-2022	Estimated Actual 2022	Actual 2021
Taxes	46.74%	$18,456,600	$18,382,425	$19,322,089	$18,045,760
Intergovernmental	10.57%	4,174,960	2,689,450	2,638,025	1,610,066
Licenses & Permits	0.67%	263,010	261,750	297,101	298,963
Charges for Services	23.08%	9,113,610	9,379,945	8,399,219	9,351,259
Miscellaneous Revenues	1.81%	716,200	1,636,705	691,946	653,800
Lease/Rent	0.67%	262,980	231,530	230,767	245,312
Other Financing Sources	16.46%	6,500,350	5,441,920	5,733,483	7,056,814
Total Revenues	**100.00%**	**$39,487,710**	**$38,023,725**	**$37,312,630**	**$37,261,974**



Expenditures projected for FY2023 Budget are as follows:

Category	Percent of Total Budget	Budget 2022-2023	Budget 2021-2022	Estimated Actual 2022	Actual 2021
Personnel Services	20.45%	$10,523,650	$9,786,930	$9,672,103	$8,651,446
Professional and Other Services	14.46%	7,440,230	6,723,060	5,483,634	6,270,697
Supplies & Other Operating Expenses	6.11%	3,147,150	4,704,890	3,248,815	4,590,720
Sub-Total	**41.02%**	**21,111,030**	**21,214,880**	**18,404,552**	**19,512,863**
Capital	38.27%	19,699,660	14,678,835	10,493,215	5,970,521
Debt Service/Other Financing Uses	20.71%	10,658,830	10,992,140	9,820,859	10,785,144
Total Expenditures	**100.00%**	**$51,469,520**	**$46,885,855**	**$38,718,626**	**$36,268,528**



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 purchase of a new HVAC system at the Library, new addition to Skate Park, New Water Tower, airport hangar, and Infrastructure at 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 and delivery of service while maintaining the required fund reserve levels. Initiatives considered include:

- Economic growth using tools such as tax abatement and payment in lieu of taxes (PILOT) to attract industries and increase employment within the City.
- Investment rates have increased to 2 to 3 % in 2023 up from the all-time low of .25 treasury rate we were earning in 2021. This increase was due to the Federal Reserve raising rates to boost the economy to avoid recession.
- Property taxes were calculated using a 7.0% CPI Index factor, which was comparable to the prior year index of 1.4%.
- An 8% COLA increase was budgeted in 2023.
- 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 $39,487,710 reflect an increase of $1.5 million over the previous year. The majority of this difference is intergovernmental and other financing sources and is due to increases in grant revenue due to timing of the related capital projects and transfers for a new HVAC system at the library.

Major revenue sources for the total budget are:

- ✓ Taxes 47%
- ✓ Charges for services generated 23% of the total budget, with the largest part generated by the Enterprise Funds operations of $7.2 million or 80%
- ✓ Intergovernmental revenues at 11%
- ✓ Other miscellaneous revenues of 2%

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 7%. 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 $19 million in assessed valuation resulting in an increase of $107,000 in property tax revenue in the 2023 budget.

  - **City -** The 2022 property tax levied by the City is $0.5641 for general operations. New construction and improvements assessed valuation totaled $3,102,229.

  - **Washington Library District –** The property tax rate levied for 2022 is $0.1909. Total assessed valuation is $161,666,428. New construction and improvements assessed valuation totaled $1,105,852.

- **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, Franklin County Road and Bridge Tax and Proposition P Tax.

  Sales tax revenue was 5% and 7 % higher in 2022 and 2021, respectively. As a result, the City budgeted an increase of 5 % in 2023.

- **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 2023 budget includes a 1.7% decrease due to various fluctuations with natural gas and electric due to variances in weather and temperature and more energy efficient consumers (solar).

Charges for Services

The majority of this revenue ($7,150,800 or 80%) 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 $3,039,910 or 65% of intergovernmental revenue. Transportation and airport hangar grants make up the majority of these grants.

EXPENDITURE HIGHLIGHTS

The overall expenditures shown for all funds total $51,469,520 as compared to the prior year budget of $46,885,855, an increase of $4.6 million. The majority of this difference is increases in personnel expenses from 8% wage increase in 2023 compared to 3% in 2022 and capital outlay increased $5 million from 2022. Many projects and capital purchases had to be reallocated in the 2023 budget due to timing and shipment delays.

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 $21,111,030 decreased only slightly by $104,000 from the FY2022 budget indicating the majority of the changes is due to capital activity as mentioned previously.

Personnel Pay/Benefit Package

The City gave employees an 8% COLA increase in 2023 compared to a 3% potential merit increase in prior year.

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 and the funding rates are as follows:

- General employees – 6.2% of salary
- Police employees – 10.7% of salary

Also included in the 2023 budget was a 6% increase for employee health and dental benefits. The benefits contract annual renewal date is February 1.

Total wage and benefit costs are approximately $10.2 million, an increase of $800,000 or 8% due to wage increases.

Capital Improvement Plan

The program of capital projects totals $17,731,410 and is as follows:

- Annual street reconstruction program including Third Street Overlay & Improvements, Westlink Drive, and Jefferson Street Resurfacing
- Additional Airport Hangar and infrastructure for industrial park
- Police vehicles (3), 1-1/4 ton truck, 2 generators, 2 dump truck w/snow plow spreaders, track loader & skidsteer.
- Park improvement projects and construction of new addition to Skatepark.
- New grinder, inspection system, influent pump replacement, and sewer camera upgrade and other improvements for the wastewater department.
- Water system improvements including new water tower on East side of town.

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 $2,481,400. Debt service schedule is as follows:

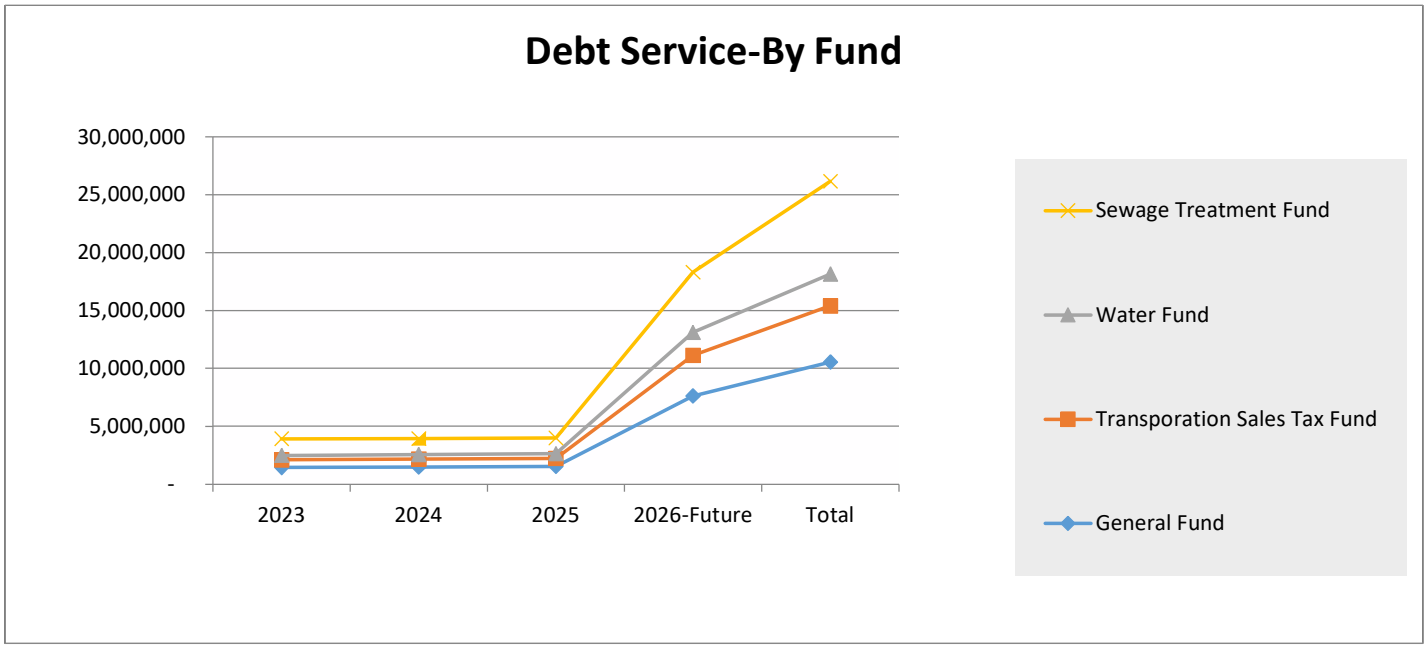
Certificates of Participation, Series 2019

Fiscal Year ending September 30	Principal	Interest	Total Debt Service
2023	$ 1,670,000	$ 809,300	$ 2,479,300
2024	1,830,000	721,100	2,551,100
2025-2030	13,660,000	2,061,600	15,721,600
Total	$ 17,160,000	$ 3,592,000	$ 20,752,000

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

Sewerage System Revenue Bonds, Series 2007B

Fiscal Year ending September 30	Principal	Interest	Total Debt Service
2023	$ 1,055,000	$ 369,200	$ 1,424,200
2024	1,080,000	319,800	1,399,800
2025-2029	5,795,000	780,900	6,575,900
Total	$ 7,930,000	$ 1,469,900	$ 9,399,900



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 some of the beautiful photos 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

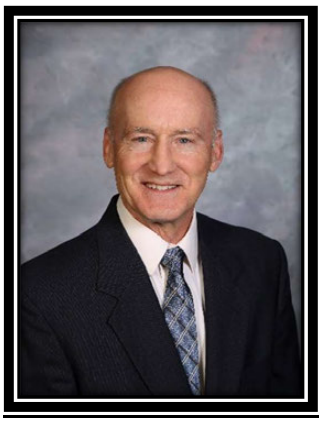
The City of Washington is committed to its citizens and community. Washington takes pride in its historic roots and foundation on which it was established. The City will always strive to provide its residents with high quality, cost effective, and prudent services and facilities and will be proactive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



Doug Hagedorn

CITY COUNCIL

WARD 1

Al Behr

Duane Reed

WARD 2

Mark Wessels

Mark Hidritch

WARD 3

Jeff Patke

Chad Briggs

WARD 4

Joe Holtmeier

Mike Coulter

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

James Armstrong
Police Chief

Darryl Balleydier
Police Captain

Mark Skornia
Emergency Preparedness Director

ADMINISTRATION AND MANAGEMENT TEAM

Tim Frankenberg
Fire Chief

Jennifer Brune
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

James Lopez
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

Christopher P. Morrill

Executive Director

BILL NO. 22-12652 INTRODUCED BY PATKE

ORDINANCE NO. 22-13612

AN ORDINANCE APPROVING THE BUDGET OF THE CITY OF WASHINGTON, FRANKLIN COUNTY, MISSOURI FOR FISCAL YEAR 2022-2023

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 2022-2023, is hereby approved as follows:

REVENUES:	
Estimated Revenues	**$32,987,360**
Other Financing Sources	**6,500,350**
Projected Reserves-All Funds	**29,639,343**
TOTAL	**$69,127,053**
EXPENDITURES/EXPENSES:	
General Fund	**$ 12,778,890**
Library Fund	**1,810,640**
Volunteer Fire Fund	**1,150,770**
Vehicle & Equipment Replacement Fund	**1,049,970**
Storm Water Improvement Fund	**2,550,430**
Capital Improvement Sales Tax Fund	**4,930,000**
Transportation Sales Tax Fund	**5,910,740**
Water Fund	**3,462,520**
Sewage Treatment Fund	**5,336,710**
Solid Waste Fund	**3,278,650**
Debt Service Funds	**2,719,850**
Other Financing Uses	**6,490,350**
TOTAL	**$51,469,520**
Total Projected Fund Balances, 9/30/2023	**$17,657,533**

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, 2022.

Passed: 09-19-22

ATTEST: Sheri Kiekamp

President of City Council

Approved: 09-19-22

ATTEST: Sheri Kiekamp

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 2010 and 2020 were 13,984 and 14,500 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 1,500 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: 14,500

Registered Voters: 11,090

Libraries: 1

Fire Protection:
- 4 Stations
- 81 Volunteers

Police Protection:
- 1 Station
- 30 Officers

Street:
- 104.35 Miles of Streets and Alleys
- 1,343 Street Lights
- 15 Parking Facilities
- 33 Miles of Sidewalk

City Provided Utilities (Water, Sewer, and Trash):
- 6,897 Customers
- 2.26 Million Gallons/Day Average Water Consumption
- 9 Wells
- 120 Miles of Water Lines
- 119 Miles of Sanitary Sewer Lines
- 1 Recycling Center

Larger Public Utilities for the City of Washington:

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

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

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

Median Age: 42

Median Household Income: $59,471

Per Capita Income: $4,917

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

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

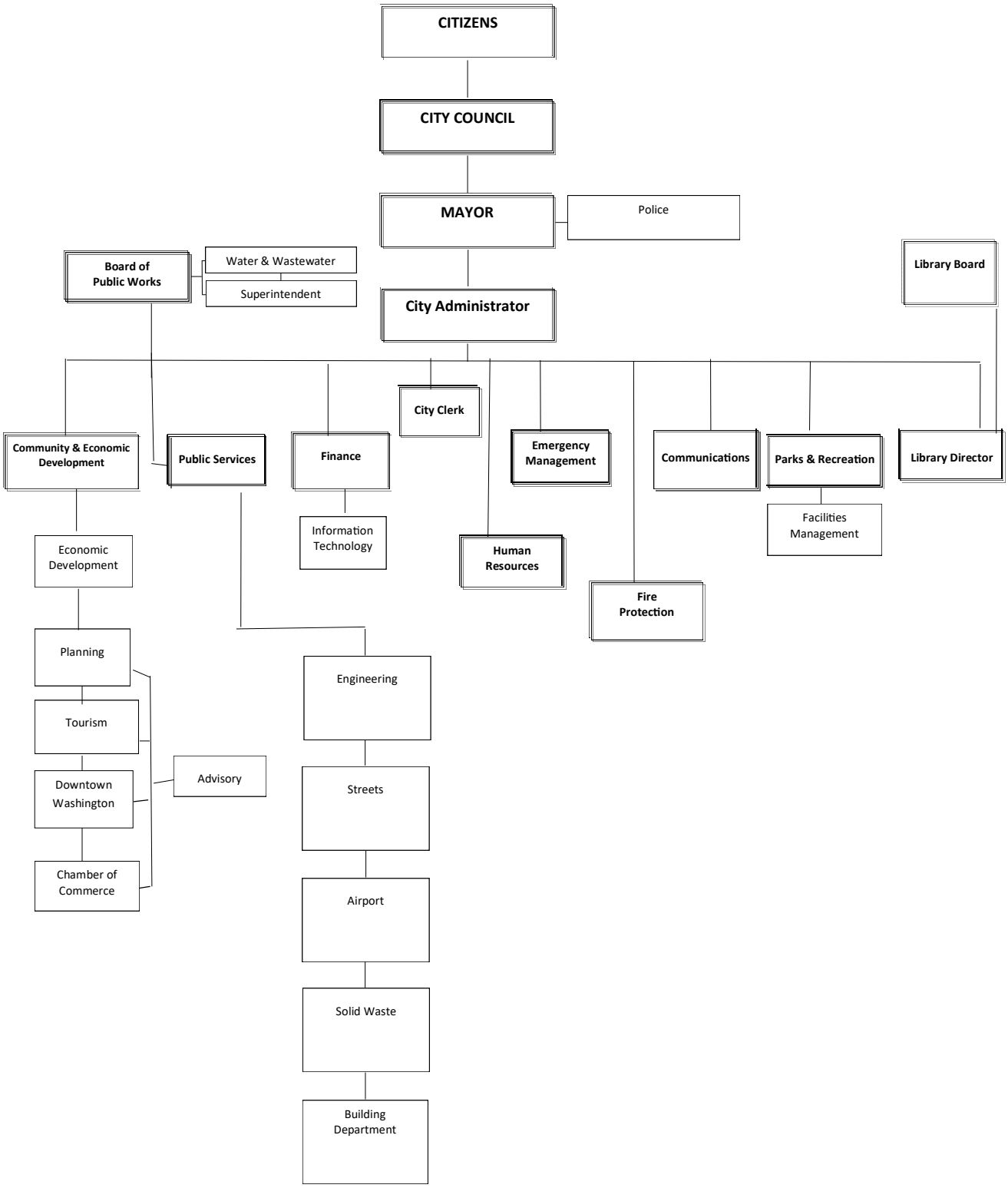
**NOTE: Data only for City limits of Washington. The Washington School District has additional teachers, staff, and facilities located outside the City limits of Washington.*

Larger Employers within Washington:

Employer	Type of Business	Est. Employment
Mercy Hospital	Healthcare	1,500
Parker Hannifin (Sporlan Valve Div)	Manufacturer	775
Washington School District	Education	600
WEG Transformers USA	Manufacturer	466
Walmart	Retail Merchant	403
Rawlings Sporting Goods	Manufacturer	305
Frick's Quality Meats Inc.	Manufacturer	278
Magnet LLC	Manufacturer	216
RTI Tradco	Manufacturer	173
Canam Steel Corporation	Manufacturer	173
GH Tool & Mold LLC	Manufacturer	158
Total		**5,047**

Financial Structure, Policy and Process

Tulip Tree at Lions Lake


CITIZENS
CITY COUNCIL
MAYOR
Police
Board of Public Works
Water & Wastewater
Superintendent
City Administrator
Library Board
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, 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. In the basic financial statements, the Library Fund is reported as a discretely presented component unit and the Volunteer Fire Fund is combined with the General Fund. However, due to the significant purpose and funding relationship that these funds have with the City, for budgeting purposes, the City reports the *Library Fund* and *Volunteer Fire Fund a*s Special Revenue 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. In the basic financial statements, this fund is combined with the General fund.

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).

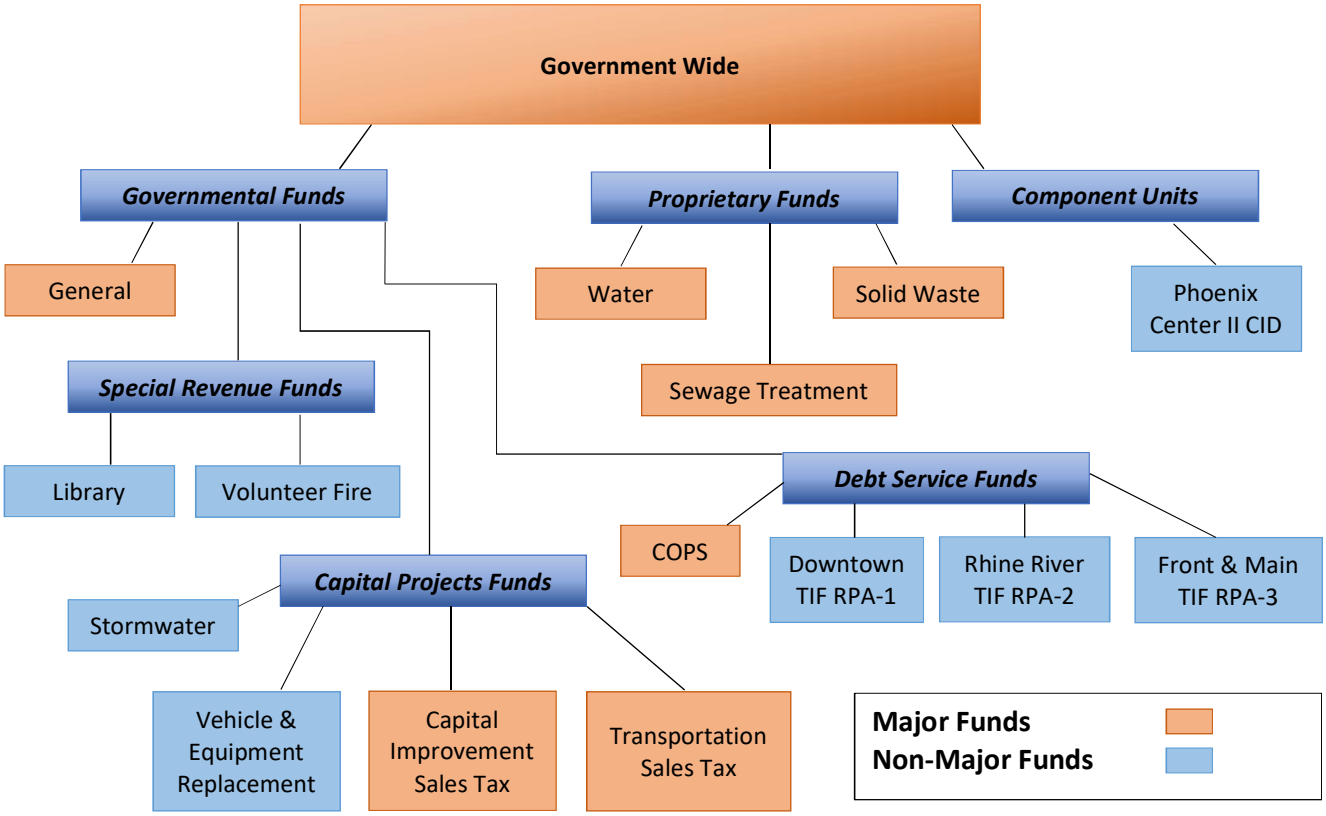
The City's Enterprise Funds are the *Water Fund, Sewage Treatment Fund and Solid Waste Fund.*

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. The CID adopts its own budget annually and therefore, it is not included in the City's budget.

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 COPS Fund. Major proprietary funds are the Water, Sewage Treatment and Solid Waste 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	90	10					
Information Technology	50	5	5		15	15	10
Parks	90			10			
Aquatic Center	100						
Library	60	40					
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. Unless otherwise stated in the policy, the City reviews its financial policies internally at least annually and City Council reviews at least biannually. The Finance Director reviews the policies and makes recommendations to the Finance Committee for approval. These recommendations are submitted to City Council for final approval.

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 to 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 $1,869,700 in reserves projected for the general fund as of September 30, 2023.

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 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 which 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.

Non-spendable 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 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 principal 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** is 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 and 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 2022 assessed valuation of $410,567,361, the City's legal debt limit is $82,113,472. The City does not have any general obligation bonds as of September 30, 2022 and does not anticipate any issuance of general obligation debt in the next year, therefore, the remaining legal debt limit is $82,113,472.

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

Since 2017 when the City had the pay plan study originally done, the City has been updating the pay plan according to the CPI index as the budget allows in order to try to keep the pay plan competitive with the market. Last year the City, updated its compensation plan based on a market study update performed by outside consultants. In order to retain employees and stay competitive, the City plans on keeping the pay play as competitive with the market as possible in the future.

Vacation/Sick/Personal 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.

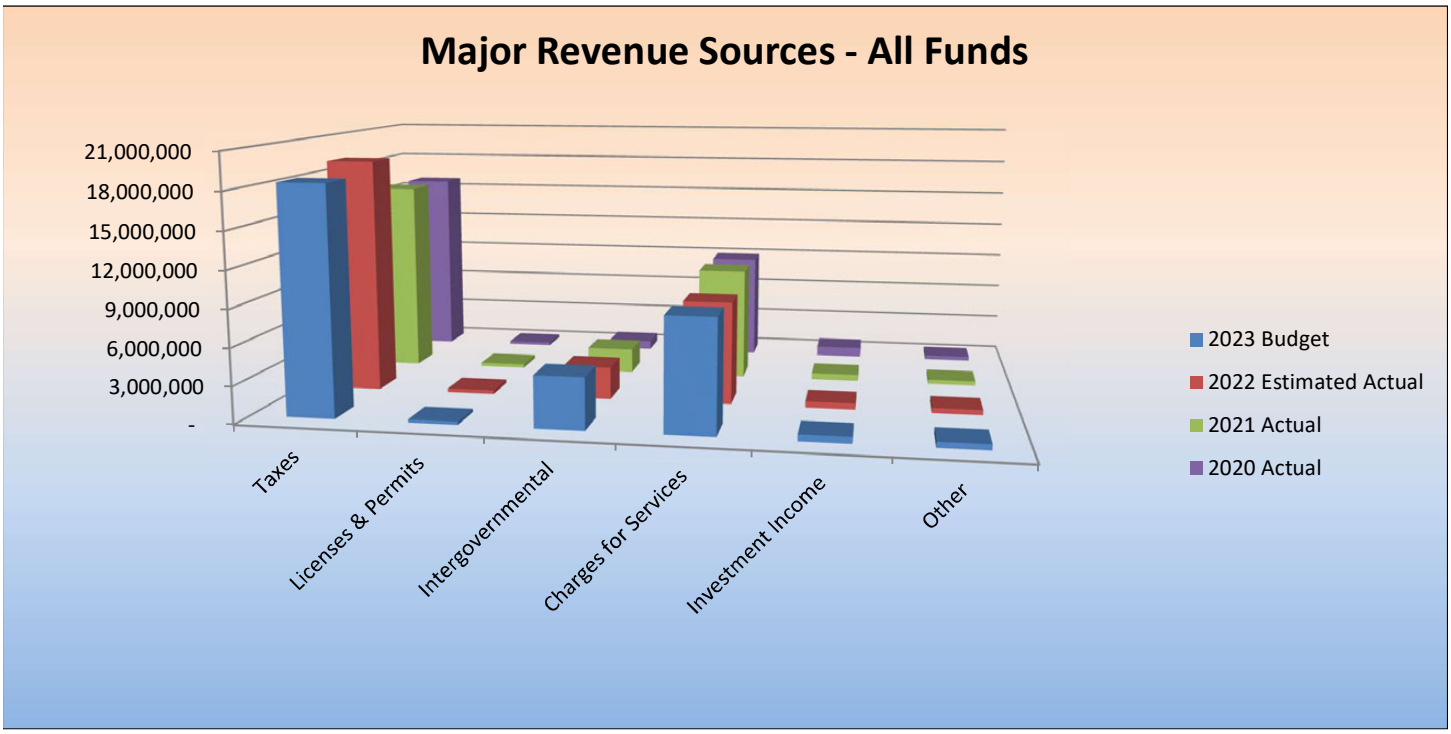
Accrual schedule is as follows:

Years of Service	Vacation (Hours)	Sick (Hours)
90 days – 1 year	24	8
1-4	80	40
5	80	120
6	88	
7	96	
8	104	
9	112	
10	120	
11	128	
12	136	
13	144	
14	152	
15+	160	

Full-time employees receive 16 hours of paid personal leave per year. Unused personal leave is forfeited at the end of the year and is not accrued.

REVENUE PROJECTIONS & ASSUMPTIONS

The City's main sources of revenue are taxes and charges for services which result in 56% and 28% 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 94% of revenue. The City monitors its major revenue sources on a monthly basis and uses trend analysis to project budget revenues. These major sources are discussed below in more detail along with a chart illustrating major revenue sources for all funds of the City.



SALES TAX

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

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

The City has experienced consistent sales tax growth for the past few years. In fact since 2020, the City has seen growth of 6-7%. As a result, in 2023, the City budgeted a 5% increase over 2022 actual. In the general fund, sales tax represents 40% 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
2023 Budget	$ 5,750,000	$ (880,000)	$ (28,000)	$ 2,875,000	$ 2,875,000	$ 1,630,000
2022 Budget	5,330,250	(721,000)	(21,000)	2,665,130	2,665,120	1,000,000
2022 Estimated	5,475,936	(808,981)	(26,691)	2,737,968	2,737,963	1,319,844
2021 Actual	5,197,032	(747,146)	(20,650)	2,598,515	2,598,515	990,001
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

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 (general, capital improvement, & transportation) and County's (general) 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. In November 2021, the CID issued 2021 Series Bonds which refunded 2013 Series A & B Bonds, 2014 Series A Bonds, and 2016 A Bonds. These bonds mature in 2037. The City and County's commitment for sales tax above ends on 05/14/2029. If bonds are paid in full before these dates, the City and County's commitment expires 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 $19 million from 2021 to 2022. As a result, the City budgeted $122,000 more in 2023. In the general fund, property tax is 19% of total revenue.

Property Tax Revenue

	Property Tax Rates		Property Tax Revenue	
	General	Library	General (1)	Library
2023 Budget	0.5641	0.1909	$ 2,514,370	$ 367,490
2022 Budget	0.5641	0.1909	2,392,820	352,350
2022 Estimated	0.5641	0.1909	2,414,854	360,987
2021 Actual	0.5641	0.1909	2,350,657	341,223
2020 Actual	0.5994	0.2000	2,211,867	347,157
2019 Actual	0.5952	0.2000	2,189,767	166,161

(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	2.21
Wal-Mart Real Estate Business	5,109,741	1.44
Parker-Hannifin Corp.	3,325,042	.93
USR-DESCO Washington Crossing	2,844,830	.80
Lowe's Home Centers, Inc.	2,741,761	.77
Personal Property		
RTI Tradco Inc. – Wash Inc.	2,918,099	.82
Valent Aerostructures-Wash. L.	2,333,338	.66
Fricks Meat Products	2,234,579	.63
WEG Transformers USA LLC	1,655,180	.47
Canaam Steel Corp-Midwestern	1,006,032	.28

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 2023 was $57,000 lower than in 2022. In the general fund, utility gross receipts tax is 16% of total revenue.

Utility Gross Receipts Tax Revenue

	Electric	Phone	Natural Gas	Charter Cable
2023 Budget	$ 1,550,000	$ 206,940	$ 180,000	$ 157,000
2022 Budget	1,550,000	266,620	180,000	154,000
2022 Estimated	1,649,506	208,815	190,427	160,871
2021 Actual	1,491,733	260,180	172,120	152,785
2020 Actual	1,508,030	267,214	177,942	153,258
2019 Actual	1,543,721	326,483	191,486	152,578

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 14% of total revenue in 2023 up from approximately 10% last year due to the timing of new grant projects post 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	All Other Funds
2023 Budget	$ 119,500	$ 50,550	$ 1,587,320	$ 1,452,590	$ -
2022 Budget	50,650	30,800	1,080,000	933,000	-
2022 Estimated	54,448	22,185	-	489,588	-
2021 Actual	404,205	24,062	52,216	467,778	18,666
2020 Actual	123,700	9,042	10,305	567,932	36,464
2019 Actual	67,591	6,238	308,743	1,550,950	90,470

CHARGES FOR SERVICES

The main source of charges for services is water and sewer user fees. In the enterprise funds, charges for services represent approximately 94% of revenue. In governmental funds, approximately 13% 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
2023 Budget	$ 1,766,610	$ 69,700	$ 126,500	$ -	$ 2,020,300	$ 2,665,000	$ 2,465,500
2022 Budget	1,657,440	67,700	126,500	-	1,932,300	2,670,000	2,988,000
2022 Estimated	1,088,939	82,985	119,839	-	1,995,010	2,620,482	2,491,963
2021 Actual	2,137,146	68,681	254,499	4,364	1,913,581	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

Rate History and Scheduled Increases

Water Rates

10-1-2022	For the first gallor	16,667	$ 2.55
	All over	16,667	$ 1.75

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

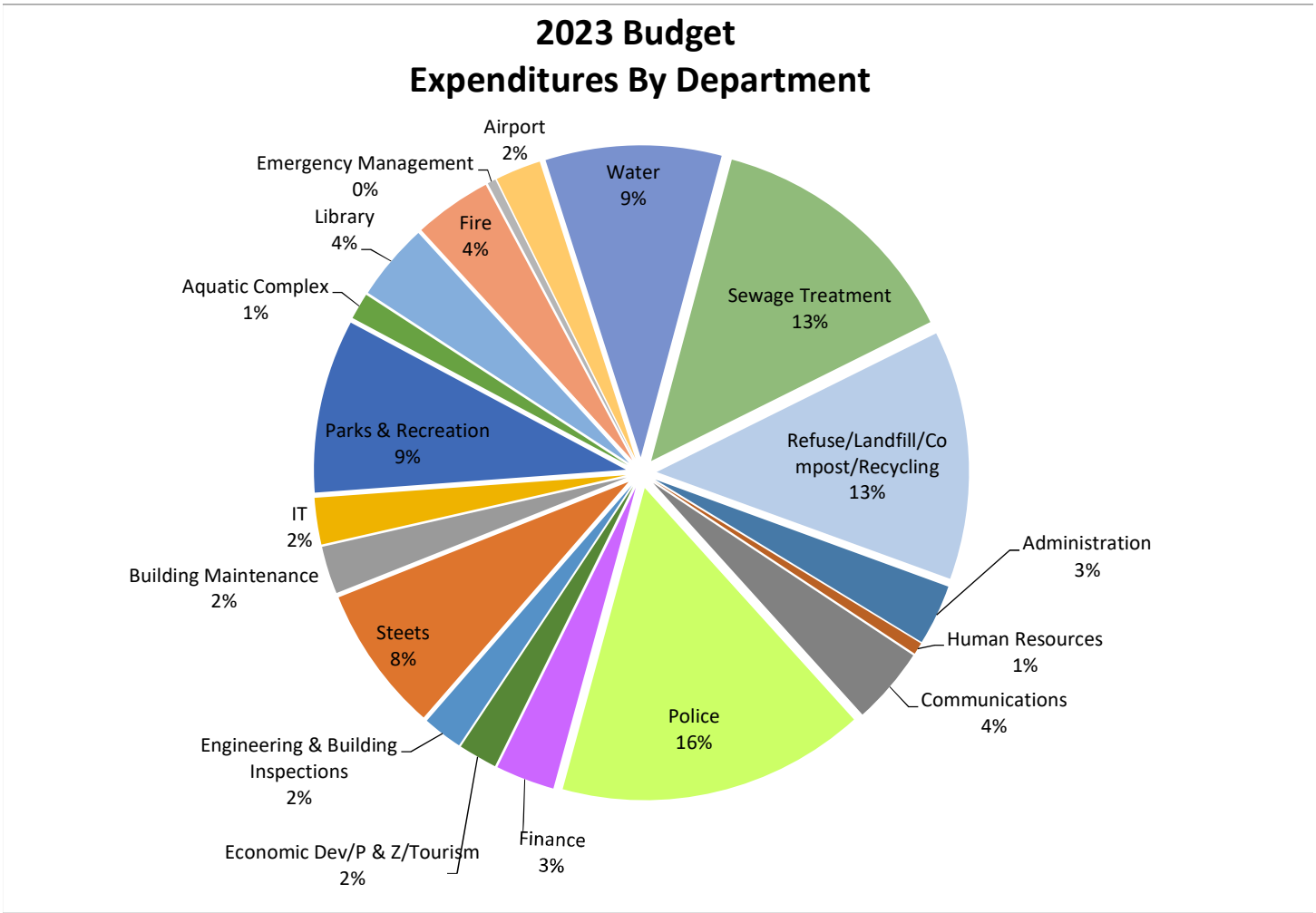
*** Prior water rate increases were effective 10/1/2000 and 4/1/2009 - 10/1/2011**
**** CPI water-rate increase will be effective every October 1.**

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. The 2023 budget is no exception to this conservative approach. One of the biggest challenges the City faces is delay in shipments of both capital purchases and supplies. Therefore, many items that were budgeted in 2022 had to be rebudgeted in 2023.

As far as pay increases, the City did budget an 8% CPI increase to keep up with the current COLA rates and market. The City's experience rate for healthcare benefits has been very favorable in the past few years and there has been no indication from our insurance broker to indicate any major changes so the 2023 budget also includes a 5% 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 2022-2023

	Budget Process
March 2022	**Distribute to Department Heads/Supervisors:** Department Budget Worksheet Report (3-year budget to actual summary information by G/L Account number) Department Long-Range Capital Request (10-year spreadsheet) Department Goals & Objectives Forms
May 20, 2022	**Complete in Budget Software/Return to Finance Director:** Department Goals & Objectives Forms Department Budget Worksheet Report (3-year budget to actual summary information by G/L Account number) Department Long-Range Capital Requests (10-year spreadsheet)
June 6-10, 2022	**Staff Meetings/Revisions to Requests:** Review and discussion with Department Heads/Supervisors
June 20-24, 2022	**Staff Meetings with City Administrator and Revisions to Requests:** Review of revenue projections, operating budgets and initial Capital Budget with recommended cuts
August 22, 2022	**Public Hearing to set 2022 Tax Levy of Property Taxes – 6:00 PM**
August 22, 2022	**Budget Workshop – 6:00 PM:** Discussion of draft of Budget as proposed by Administration 2023-2024 Strategic Goal Review
September 6, 2022	**Council Workshop – 6:00 PM:** Discussion of draft of Budget as proposed by Administration 2023-2024 Strategic Goal Review
September 19, 2022	**Public Hearing on Budget for Fiscal Year**
September 19, 2022	**City Council Meeting – Approval of Budget – 7:00 PM**
December 2022	**Print and Distribute Adopted Budget**

Strategic Planning

Gazebo 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.

2023 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: Evaluate investment strategy for excess funds.

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

Objective 5: Seek funding opportunities.

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

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

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

Objective 3: Stay current with new accounting pronouncements.

Objective 4: Maintain adequate separation of duties.

Goal Five: Provide Exceptional City Services

Objective 1: Answer citizen inquiries in a timely manner.

Objective 2: Provide adequate trash and recycling services.

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

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

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

Goal Six: Provide Safe Community and Environment

Objective 1: Provide adequate roadways for safe travel.

Objective 2: Supply adequate police and fire protection.

Objective 3: Provide safe park and recreation areas.

Goal Seven: Provide Quality Products

Objective 1: Provide adequate water supply and pressure.

Objective 2: Supply adequate 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.

2022 GOAL ACCOMPLISHMENTS

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

Objective 1: Leased vehicles instead of purchasing to not only save the City money but also to have a newer fleet every 4 years instead of a 10 year rotation where repairs can become expensive.

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 3: Completed 4 major projects totaling $1.3 million.

GOAL ACCOMPLISHED: *Completed new playground, infield improvements, building renovations, and purchased ROW for industrial park. Will continue to monitor capital purchases to ensure projects are done timely.*

Goal Two: Provide and Promote Positive Work Environment for Employees

Objective 1: Provide and promote safety program.

GOAL ACCOMPLISHED: *Continued to encourage "Stay Safe" program for employees by giving out gift cards for being safe on job site.*

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: Draft of financial policies has been reviewed by the Finance Committee. Will be submitted to City Council for review in 2023.

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 Annual Comprehensive Financial Report (ACFR) 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.*

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. 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 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, including one lot estimated to build a 200,000 sq. ft building.*

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 Phoenix Park Playground.*

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 programs	✓	✓	✓	✓
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, 2023

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Debt Service Funds	2023 Original Budget
Revenues						
Taxes	$ 10,145,310	$ 367,490	$ 6,940,000	$ -	$ 528,800	$ 17,981,600
Licenses & Permits	263,010	-	-	-	-	263,010
Intergovernmental	594,500	50,550	4,004,910	-	-	4,649,960
Charges for services	1,766,610	196,200	-	7,150,800	-	9,113,610
Fees and Fines	60,000	3,000	-	-	-	63,000
Investment Income	120,000	65,000	46,000	263,000	14,100	508,100
Rents	210,210	8,760	-	44,010	-	262,980
Contributions	122,100	23,000	-	-	-	145,100
Total Revenues	**13,281,740**	**714,000**	**10,990,910**	**7,457,810**	**542,900**	**32,987,360**
Expenditures						
Administration	651,390	-	-	-	53,600	704,990
Human Resources	136,380	-	-	-	-	136,380
Communications	890,750	-	-	-	-	890,750
Police	3,571,200	-	-	-	-	3,571,200
Finance	685,840	-	-	-	-	685,840
Information Technology	540,640	-	-	-	-	540,640
Economic Development	452,330	-	-	-	-	452,330
Engineering & Inspections	461,820	-	-	-	-	461,820
Streets	1,575,570	-	120,000	-	-	1,695,570
Building Maintenance	550,360	-	-	-	-	550,360
Parks	2,007,570	-	-	-	-	2,007,570
Aquatic Complex	309,630	-	-	-	-	309,630
Airport	533,470	-	-	-	-	533,470
Emergency Management	97,660	-	-	-	-	97,660
Library	-	894,140	-	-	-	894,140
Fire	-	905,970	-	-	-	905,970
Water	-	-	-	2,039,440	-	2,039,440
Wastewater	-	-	-	3,019,190	-	3,019,190
Solid Waste	-	-	-	2,888,650	-	2,888,650
Storm Water	-	-	405,430	-	-	405,430
Debt Service - Misc	-	-	-	(13,720)	1,700	(12,020)
Debt Service - Principal	-	-	-	1,308,000	1,461,000	2,769,000
Debt Service - Interest	4,000	-	-	492,200	915,300	1,411,500

Combined Funds
Statement of Estimated Revenues, Appropriations & Changes in Fund Balances
For the Year Ended September 30, 2023

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Debt Service Funds	2023 Original Budget
Capital Outlay	310,280	1,161,300	13,915,710	2,344,120	288,250	18,019,660
Total Expenditures	**12,778,890**	**2,961,410**	**14,441,140**	**12,077,880**	**2,719,850**	**44,979,170**
Revenues over (under) Expenditures	**502,850**	**(2,247,410)**	**(3,450,230)**	**(4,620,070)**	**(2,176,950)**	**(11,991,810)**
Other Financing Sources (Uses)						
Sale of Capital Assets	-	-	10,000	-	-	10,000
Transfer In	2,312,100	2,007,850	275,000	-	1,895,400	6,490,350
Transfers out	(3,514,950)	-	(2,920,400)	(55,000)	-	(6,490,350)
Total Other Financing Sources (Uses)	**(1,202,850)**	**2,007,850**	**(2,635,400)**	**(55,000)**	**1,895,400**	**(10,000)**
Net Change in Fund Balance	**(700,000)**	**(239,560)**	**(6,085,630)**	**(4,675,070)**	**(281,550)**	**(11,981,810)**
Fund Balances, October 1						
General Fund	8,112,850	-	-	-	-	8,112,850
Library	-	178,230	-	-	-	178,230
Fire	-	1,663,380	-	-	-	1,663,380
Storm Water	-	-	4,100,440	-	-	4,100,440
Vehicle Equipment Replacement	-	-	938,080	-	-	938,080
Capital Improvement Sales Tax	-	-	1,946,120	-	-	1,946,120
Transportation Sales Tax	-	-	3,272,760	-	-	3,272,760
COP Debt Service	-	-	-	-	2,087,790	2,087,790
Downtown TIF	-	-	-	-	932,670	932,670
Front & Main TIF	-	-	-	-	80,720	80,720
Rhine River TIF	-	-	-	-	580	580
Water	-	-	-	5,880,330	-	5,880,330
Wastewater	-	-	-	10,883,110	-	10,883,110
Solid Waste	-	-	-	2,077,870	-	2,077,870
Adjustments for						
Capital Outlay	-	-	-	2,344,120	-	2,344,120
Debt Service - Principal	-	-	-	1,308,000	-	1,308,000
Depreciation	-	-	-	1,680,000	-	1,680,000
Less: Net invested in capital assets						

Combined Funds
Statement of Estimated Revenues, Appropriations & Changes in Fund Balances
For the Year Ended September 30, 2023

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Debt Service Funds	2023 Original Budget
Water	-	-	-	(4,388,725)	-	(4,388,725)
Wastewater	-	-	-	(9,928,620)	-	(9,928,620)
Solid Waste	-	-	-	(3,530,362)	-	(3,530,362)
Estimated Fund Balances/Net Position, September 30, 2023	**7,412,850**	**1,602,050**	**4,171,770**	**1,650,653**	**2,820,210**	**17,657,533**
Less: Funding Requirements						
15% Fund Balance, reserved for operations	(1,869,700)	(270,000)	-	-	-	(2,139,700)
25% Fund Balance, reserved for operations	-	-	-	(1,566,900)	-	(1,566,900)
Estimated Fund Balances/Net Position, September 30, 2023	**$ 5,543,150**	**$ 1,332,050**	**$ 4,171,770**	**$ 83,753**	**$ 2,820,210**	**$ 13,950,933**

Combined Funds
Changes in fund Balances/Net Position
For the Year Ended September 30, 2023

	General	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Debt Service Funds	2023 TOTALS
ESTIMATED BEGINNING FUND BALANCE, October 1	$ 8,112,850	$ 1,841,610	$ 10,257,400	$ 6,325,723	$ 3,101,760	$ 29,639,343
Projected Revenues	13,281,740	714,000	11,000,910	7,457,810	542,900	32,997,360
Transfers In	2,312,100	2,007,850	275,000	-	1,895,400	6,490,350
TOTAL REVENUES	**15,593,840**	**2,721,850**	**11,275,910**	**7,457,810**	**2,438,300**	**39,487,710**
Projected Expenditures/Expenses	12,778,890	2,961,410	14,441,140	12,077,880	2,719,850	44,979,170
Transfers Out	3,514,950	-	2,920,400	55,000	-	6,490,350
TOTAL EXPENDITURES /EXPENSES	**16,293,840**	**2,961,410**	**17,361,540**	**12,132,880**	**2,719,850**	**51,469,520**
PROJECTED FUND BALANCES, September 30	**$ 7,412,850**	**$ 1,602,050**	**$ 4,171,770**	**$ 1,650,653**	**$ 2,820,210**	**$ 17,657,533**
Dedicated Reserves:						
15% Fund Balance, commited for operations	(1,869,700)	(270,000)	-	-	-	(2,139,700)
25% Fund Balance, commited for operations	-	-	-	(1,566,900)	-	(1,566,900)
PROJECTED UNRESERVED FUND BALANCES, September 30, 2023	**$ 5,543,150**	**$ 1,332,050**	**$ 4,171,770**	**$ 83,753**	**$ 2,820,210**	**$ 13,950,933**

	2022 Estimated Fund Balance/Net Position	2023 Estimated Fund Balance/Net Position	Change in Fund Balance/Net Position	% Change
General Fund	$ 8,112,850	$ 7,412,850	$ (700,000)	-8.63%
Stormwater Improvement Fund	4,100,440	2,381,010	(1,719,430)	-41.93%
Vehicle & Equipment Replacement Fund	938,080	183,110	(754,970)	-80.48%
Capital Improvement Sales Tax Fund	1,946,120	1,268,440	(677,680)	-34.82%
Transportation Sales Tax Fund	3,272,760	339,210	(2,933,550)	-89.64%
Water Fund	3,266,605	1,849,995	(1,416,610)	-43.37%
Wastewater Fund	4,071,610	1,612,900	(2,458,710)	-60.39%
Solid Waste Fund	(1,012,492)	(1,812,242)	(799,750)	-78.99%
Non-Major Governmental Funds	4,943,370	4,422,260	(521,110)	-10.54%
	$ 29,639,343	**$ 17,657,533**	**$ (11,981,810)**	**-448.78%**

EXPLANATIONS OF CHANGES > 15%

Stormwater Fund - This fund's proposed fund balance decreased due 4 projects totalling $1.650 million budgeted in 2023 for extension storm sewer crossing work and median improvements.

Vehicle & Equipment Replacement Fund - This fund's proposed fund balance decreased due to the purchase of 3 new police vehicles, 2 snow plow trucks, 2 trucks, & other equipment budgeted at $700,000 for purchase in 2023.

Capital Improvement Sales Tax Fund - This fund's proposed fund balance decreased by $500,000 due to the purchase of the new water tower and Library HVAC which are both partially funded from this fund.

Transportation Sales Tax Fund - This fund's proposed fund balance decreased due to 7 major projects totalling $5 million budgeted in 2023.

Water - This fund decreased due to the new water tower project for $600,000 and $430,000 budgeted for annual depreciation.

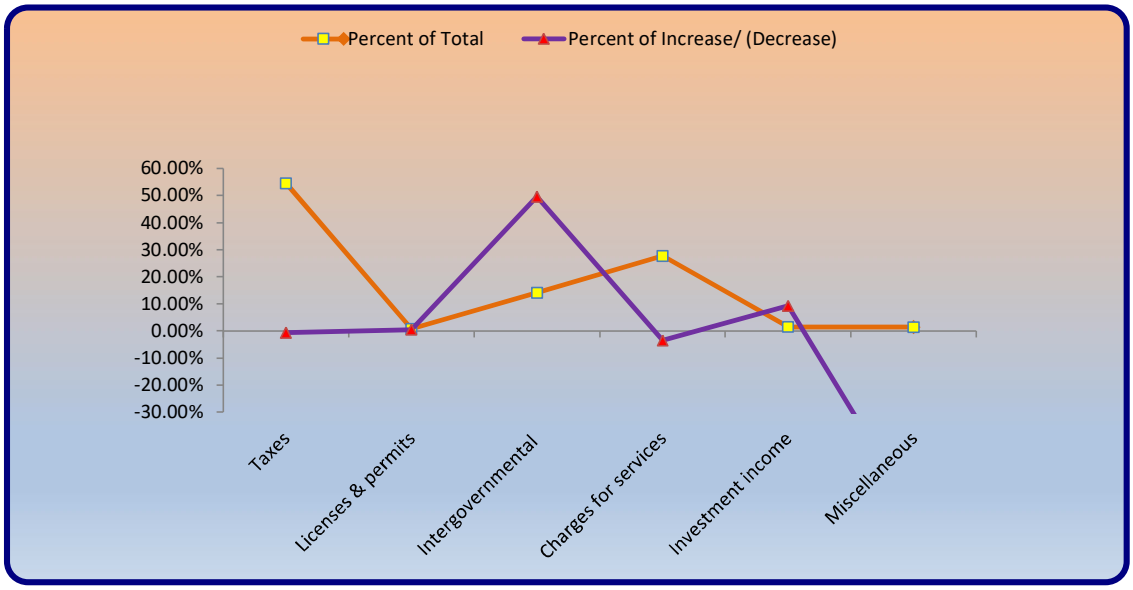
Wastewater Fund - This fund decreased due to the fact that $1.2 million is budgeted every year for annual depreciation expense, annual debt service of $1.5 million for the treatment plant and capital outlay of $900,000 budgeted for upgrading a liftstation and annual slip lining and a pole barn and concrete drying bed.

Solid Waste Fund - This fund decreased due to the purchase of a track loader for $390,000 and annual depreciation of $50,000.

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

City of Washington
Combined Funds
Revenues by Type

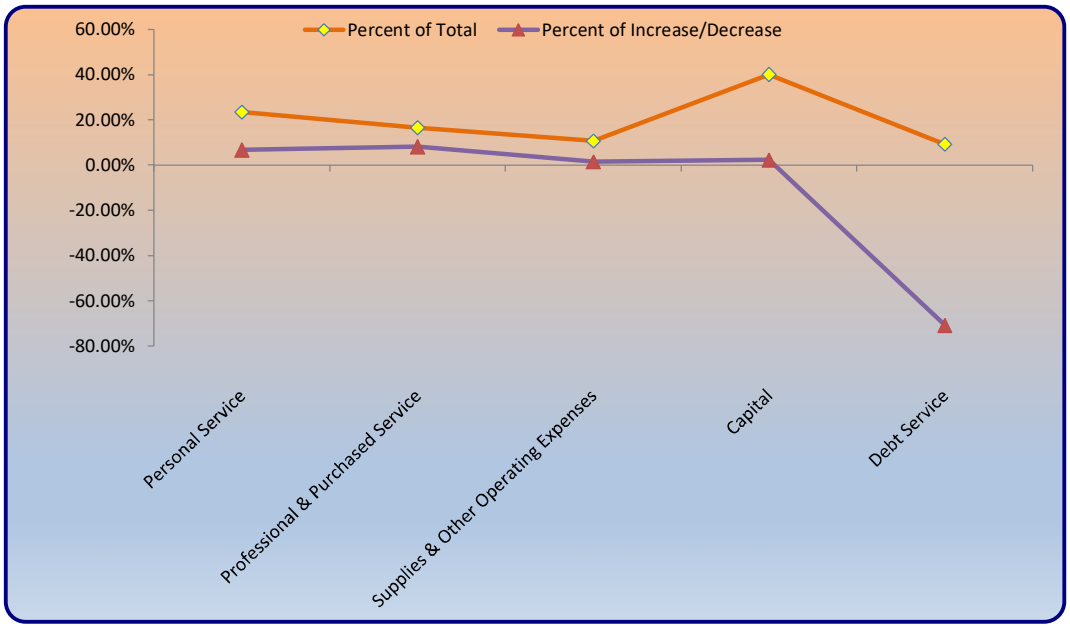
	Actual 2021	Estimated Actual 2022	Amended Budget 2022	Original Budget 2023
Taxes	$16,537,873	$17,703,967	$18,095,340	$17,981,600
Licenses & permits	298,963	297,101	261,750	263,010
Intergovernmental	1,610,066	2,638,025	3,109,450	4,649,960
Charges for services	9,351,259	8,399,219	9,441,940	9,113,610
Investment income	533,275	504,540	465,260	508,100
Micellaneous	365,837	413,908	1,419,390	471,080
Total Revenue	**$28,697,273**	**$29,956,759**	**$32,793,130**	**$32,987,360**
Other Financing Sources	$7,056,815	$15,468,483	$14,786,530	$6,500,350



Revenues	Original Budget 2023	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)
Taxes	$17,981,600	54.51%	($113,740)	-0.63%
Licenses & permits	263,010	0.80%	1,260	0.48%
Intergovernmental	4,649,960	14.10%	1,540,510	49.54%
Charges for services	9,113,610	27.63%	(328,330)	-3.48%
Investment income	508,100	1.54%	42,840	9.21%
Miscellaneous	471,080	1.43%	(948,310)	-66.81%
Total Revenue	**$32,987,360**	**100.00%**	**$194,230**	**0.59%**
Other Financing Sources	$6,500,350		$8,286,180	56.04%

City of Washington
Combined Funds
Expenditures/Expenses by Class

	Actual 2021	Estimated Actual 2022	Amended Budget 2022	Original Budget 2023
Personnel	$ 8,651,446	$ 9,672,103	$ 9,860,730	$ 10,523,650
Professional & Purchased Service	6,270,697	5,463,979	6,879,320	7,440,230
Supplies & Other operating Expense	4,590,720	3,248,815	4,756,680	4,827,150
Sub-Total	**$ 19,512,863**	**$18,384,897**	**$ 21,496,730**	**$ 22,791,030**
Capital	5,970,521	10,452,467	17,618,580	18,019,660
Debt Service	4,116,959	4,239,116	14,311,420	4,168,480
Total Expenditures/Expenses	**$ 29,600,343**	**$33,076,480**	**$ 53,426,730**	**$ 44,979,170**
Other Financing Uses	$6,668,185	$5,581,743	$6,765,290	$6,490,350

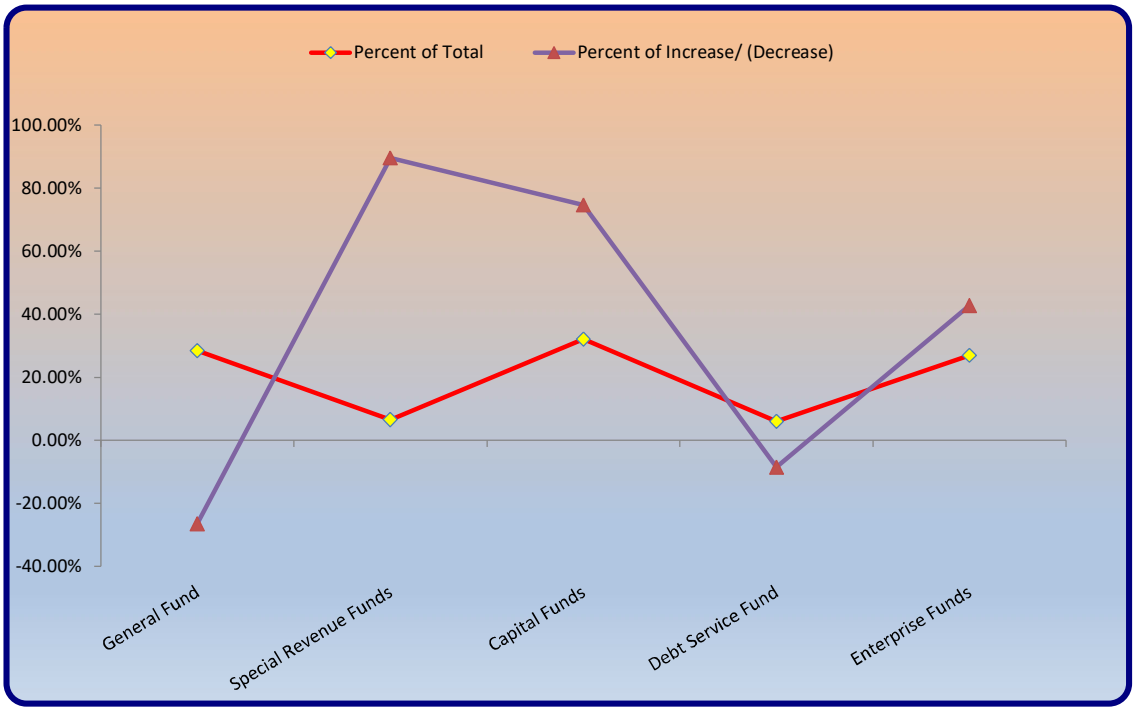


Expenditures/Expenses	Original Budget 2023	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)
Personnel	$10,523,650	23.40%	$662,920	6.72%
Professional & Purchased Service	7,440,230	16.54%	560,910	8.15%
Supplies & Other Operating Expense	4,827,150	10.73%	70,470	1.48%
	$22,791,030		**1,294,300**	**6.02%**
Capital	18,019,660	40.06%	401,080	2.28%
Debt Service	4,168,480	9.27%	(10,142,940)	-70.87%
Total Expenditures/Expenses	**$44,979,170**	**100.00%**	**(8,447,560)**	**-15.81%**
Other Financing Uses	$6,490,350		$274,940	4.06%

City of Washington

Combined Funds

Expenditures/Expenses by Fund Type



Expenditures/Expenses	Original Budget 2023	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2022
General Fund	$12,778,890	28.41%	($4,609,948)	-26.51%	$17,388,838
Special Revenue Funds	2,961,410	6.58%	1,399,072	89.55%	1,562,338
Capital Funds	14,441,140	32.11%	6,170,191	74.60%	8,270,949
Enterprise Funds	12,077,880	26.85%	3,615,560	42.73%	8,462,320
Debt Service Funds	2,719,850	6.05%	(253,927)	-8.54%	2,973,777
Total Expenditures/Expenses	**$44,979,170**	**100.00%**	**$6,320,948**	**13.14%**	**$38,658,222**

GENERAL FUND

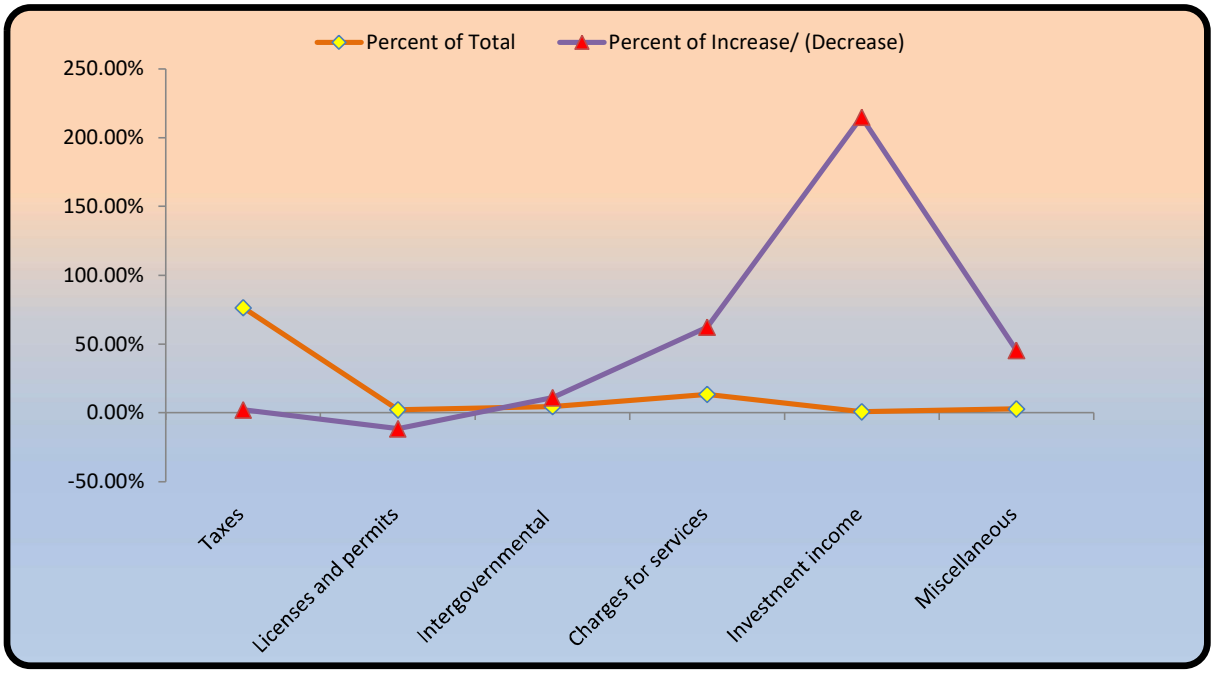
General Fund

Statement of Revenues, Expenditures, & Changes in Fund Balance - Budget & Actual

For the Year Ended September 30, 2023

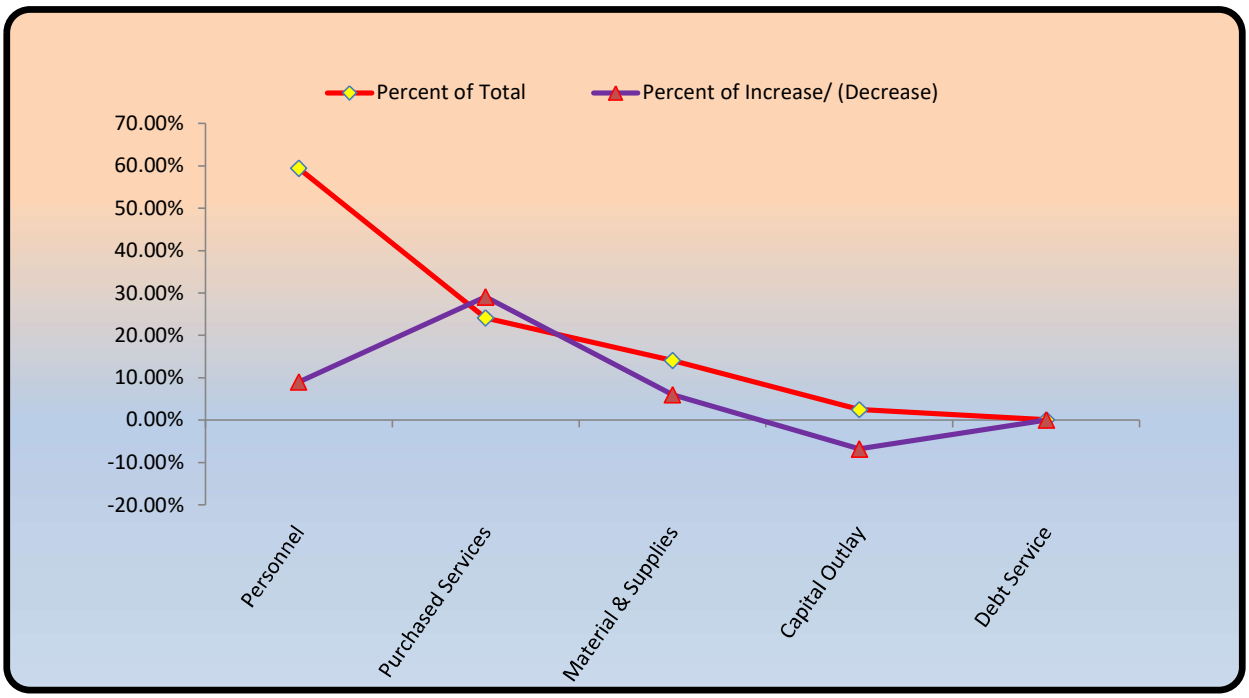
	Revenues	Personnel	Purchased Services	Material & Supplies	Capital Outlay	Debt Service	2023 Original Budget	2022 Amended Budget	2022 Estimated Actual
Revenues									
Taxes:									
Property	$ 2,514,370						$ 2,514,370	$ 2,392,820	$ 2,414,854
Sales	5,282,000						5,282,000	4,948,750	5,044,755
Franchise	2,093,940						2,093,940	2,150,620	2,209,620
Other taxes	255,000						255,000	215,000	267,214
Licenses and permits	263,010						263,010	261,750	297,101
Intergovernmental	594,500						594,500	500,650	535,445
Charges for services	1,766,610						1,766,610	1,625,440	1,088,939
Miscellaneous income	512,310						512,310	1,368,060	308,254
Total Revenues	**13,281,740**						**13,281,740**	**13,463,090**	**12,166,182**
Expenditures									
General Government:									
Administration		459,140	259,960	68,670	-	-	787,770	716,090	787,831
Finance		573,750	108,440	3,650	-	-	685,840	649,280	635,725
Information Technology		-	533,640	7,000	-	-	540,640	409,950	357,747
Economic Development		125,400	322,330	4,600	-	4,000	456,330	3,128,460	3,110,645
Building Maintenance		79,200	384,460	86,700	-	-	550,360	500,530	422,249
Public Safety:									
Emergency Management		85,500	9,410	2,750	-	-	97,660	91,370	93,374
Communications		753,400	119,970	17,380	6,000	-	896,750	921,600	851,255
Police		3,088,500	319,240	163,460	56,080	-	3,627,280	3,262,760	3,454,760
Highways & Transportation:									
Engineering & Inspections		353,210	91,160	17,450	-	-	461,820	465,830	424,918
Streets		696,900	202,770	675,900	80,000	-	1,655,570	1,438,960	1,560,171
Airport		215,970	95,900	221,600	-	-	533,470	348,590	563,384
Culture & Recreation:									
Parks		1,114,500	412,900	480,170	168,200	-	2,175,770	2,042,110	1,978,669
Aquatic Center		42,490	219,740	47,400	-	-	309,630	310,780	292,589
Total Expenditures		**7,587,960**	**3,079,920**	**1,796,730**	**310,280**	**4,000**	**12,778,890**	**14,286,310**	**14,533,317**
Revenues Over (Under) Expenditures							**502,850**	**(823,220)**	**(2,367,135)**
Total Other Financing Sources (Uses)							**(1,202,850)**	**(833,920)**	**(768,899)**
Net Change in Fund Balance							**$ (700,000)**	**$ (1,657,140)**	**$ (3,136,034)**
Fund Balances, October 1							**8,112,850**		
Less: Funding Requirements									
15% Fund Balance, Committed for Operations							**(1,869,700)**		
Estimated Fund Balance, September 30, 2023							**$ 5,543,150**		

City of Washington
General Fund
Revenue by Type



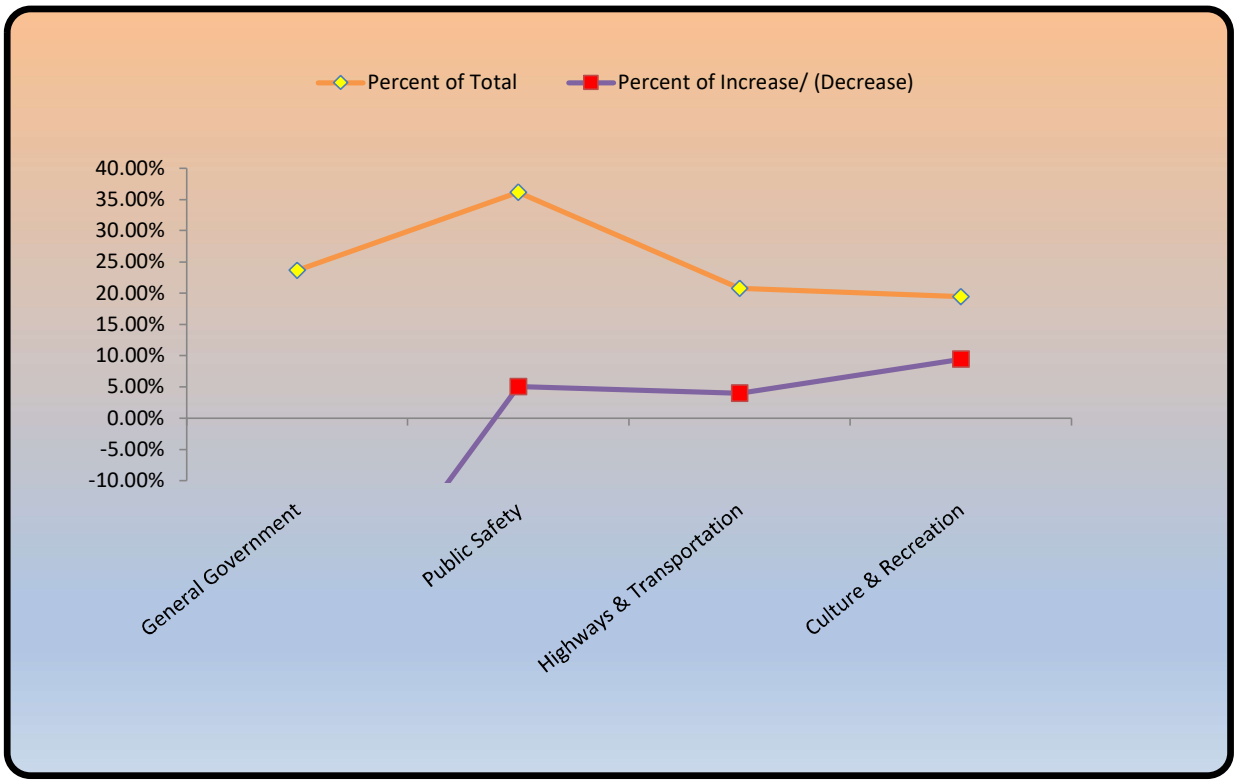
Revenue	Original Budget 2023	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2022
Taxes	$ 10,145,310	76.39%	$ 208,868	2.10%	$ 9,936,442
Licenses and permits	263,010	1.98%	(34,091)	-11.47%	297,101
Intergovernmental	594,500	4.48%	59,055	11.03%	535,445
Charges for services	1,766,610	13.30%	677,671	62.23%	1,088,939
Investment income	120,000	0.90%	81,894	214.91%	38,106
Miscellaneous	392,310	2.95%	122,161	45.22%	270,149
TOTAL REVENUES	$ 13,281,740	100%	1,115,558	324.02%	$ 12,166,182
Other Financing Sources	$2,312,100		225,478	10.81%	$2,086,622

City of Washington
General Fund
Expenditures by Type



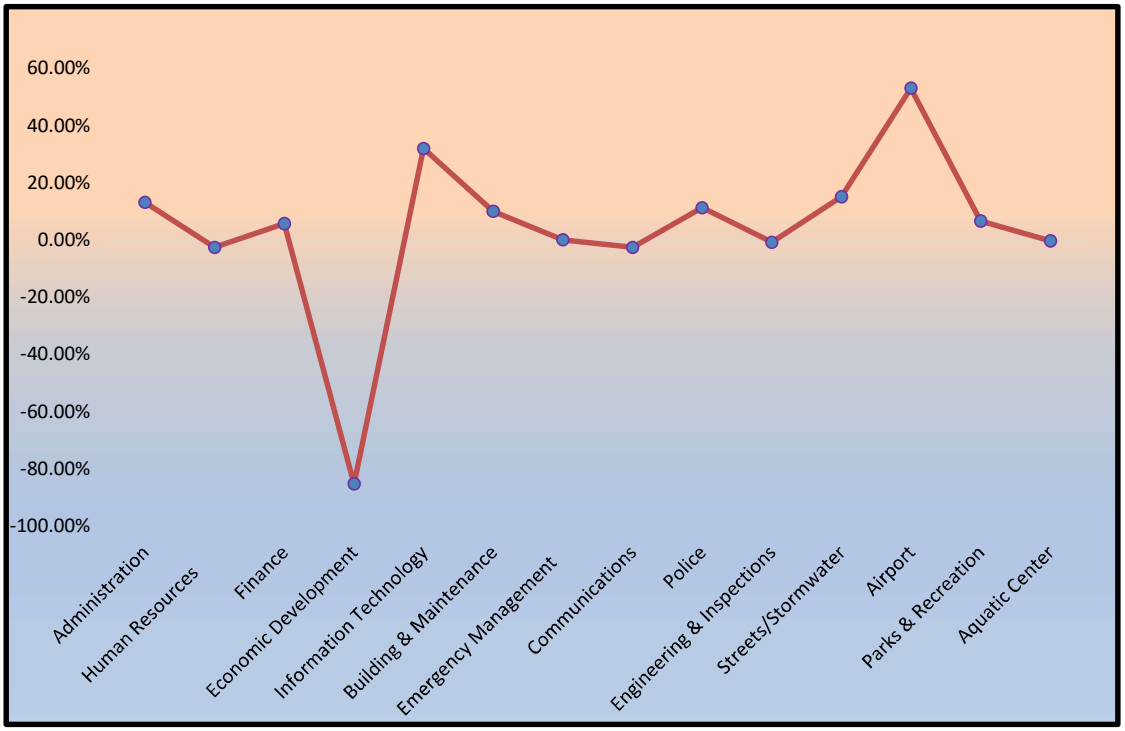
Expenditures	Original Budget 2023	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2022
Personnel	$ 7,587,960	59.38%	$623,705	9.00%	$6,930,882
Purchased Services	3,079,920	24.10%	741,370	29.07%	2,550,096
Material & Supplies	1,796,730	14.06%	114,005	6%	1,907,790
Capital Outlay	310,280	2.43%	(213,615)	-6.80%	3,143,049
Debt Service	4,000	0.03%	-	0.00%	1,501
TOTAL EXPENDITURES	$12,778,890	100%	$1,265,465	37.25%	$14,533,318
Other Financing Uses	$3,514,950		$659,429	23.09%	$2,855,521

City of Washington
General Fund
Expenditures by Function



Function	Original Budget 2023	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2022
General Government	$3,020,940	23.64%	($2,293,257)	-43.15%	$5,314,197
Public Safety	4,621,690	36.17%	222,300	5.05%	4,399,390
Highways & Transportation	2,650,860	20.74%	102,387	4.02%	2,548,473
Culture & Recreation	2,485,400	19.45%	214,143	9.43%	2,271,257
TOTAL EXPENDITURES	$12,778,890	100%	($1,754,427)	-24.65%	$14,533,317

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



Department	Original Budget 2023	Amended Budget 2022	Percent of Increase/ (Decrease)	Estimated Actual 2022
Administration	$ 651,390	$ 575,920	13.10%	$ 673,992
Human Resources	136,380	140,170	-2.70%	113,839
Finance	685,840	649,280	5.63%	635,725
Economic Development	456,330	3,128,460	-85.41%	3,110,645
Information Technology	540,640	409,950	31.88%	357,747
Building & Maintenance	550,360	500,530	9.96%	422,249
Emergency Management	97,660	91,370	0.00%	93,374
Communications	896,750	921,600	-2.70%	851,255
Police	3,627,280	3,262,760	11.17%	3,454,760
Engineering & Inspections	461,820	465,830	-0.86%	424,918
Streets/Stormwater	1,655,570	1,438,960	15.05%	1,560,171
Airport	533,470	348,590	53.04%	563,384
Parks & Recreation	2,175,770	2,042,110	6.55%	1,978,669
Aquatic Center	309,630	310,780	-0.37%	292,589
TOTAL EXPENDITURES	$12,778,890	$14,286,310		$14,533,317

GENERAL FUND DEPARTMENTAL SUMMARIES

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.

2021-2022 Accomplishments

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

2022-2023 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

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Target
Ordinances Passed	150	185	185	215
Resolutions	5	10	10	15
Number of Council Meetings	27	27	30	28
Number of Citizen Complaints	50	55	55	40
General Fund Operating Expense per Capita	$ 750	$ 740	$ 740	$ 985

Department Budget Summary

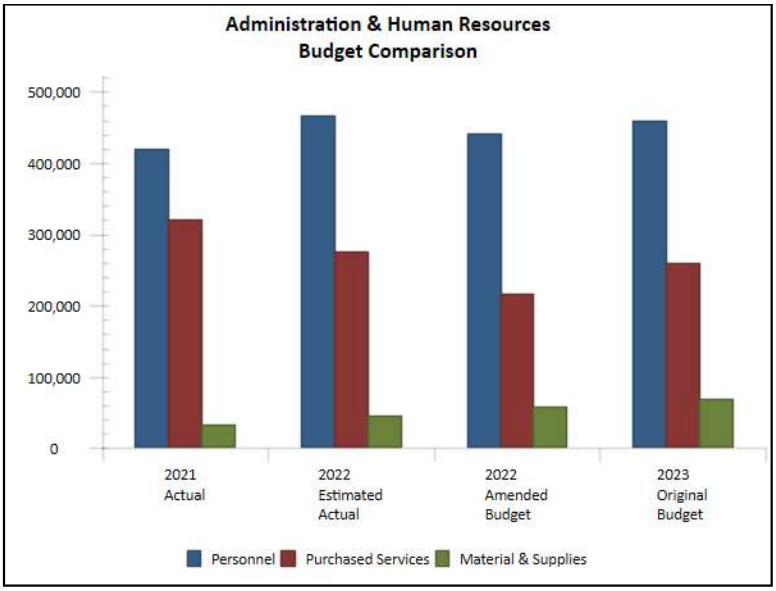
	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Personnel	$ 419,941	$ 466,329	$ 440,680	$ 459,140
Purchased Services	321,551	275,617	216,620	259,960
Material & Supplies	33,079	45,884	58,790	68,670
Total Operating Expenditures	**774,571**	**787,830**	**716,090**	**787,770**
Department Total Budget	**$ 774,571**	**$ 787,830**	**$ 716,090**	**$ 787,770**

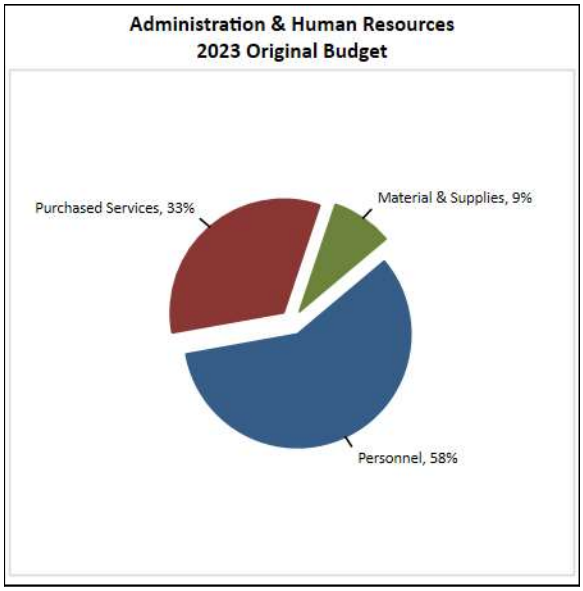
Change from Prior Year

Change from Prior Year Approved Budget	$ 71,680
Percentage Change	10 %

Department Staffing Summary

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Elected Officials	2.25	2.25	2.25	0.50
Full Time	4.50	4.50	4.50	3.50
Part Time Permanent	-	-	-	0.63
Department Total Budget	**6.75**	**6.75**	**6.75**	**4.63**





Mission Statement

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

2021-2022 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.

2022-2023 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

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Target
Police - Incident Reports	2,329	2,696	2,696	2,500
Police - Citations Issued	345	479	479	450
Police - No Report	3,223	3,066	3,066	3,000
Police - Unfounded	46	63	63	60
Police - Written/Verbal Warning	1,553	1,904	1,904	1,800
Police - Gone On Arrival	554	480	480	450
Police - End Call	14,440	16,860	16,860	16,000
Fire - Fires, Explosions	62	81	81	75
Fires - Rescue & EMS	203	233	233	225
Fire - Hazardous Conditions(no fire)	74	121	121	115
Fire - Service Calls	39	37	37	35
Fire - Good Intent Calls	142	79	79	80
Fire - False Alarms & False Calls	111	132	132	125
Fire - Other	4	2	2	2
Total Calls Handled	11,778	33,613	33,613	30,000

Department Budget Summary

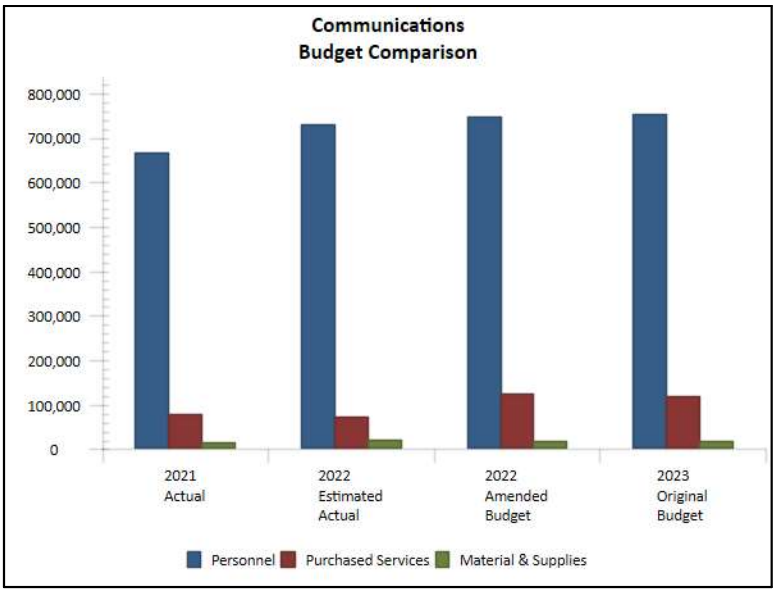
	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Personnel	$ 667,814	$ 730,378	$ 749,290	$ 753,400
Purchased Services	79,167	73,172	126,590	119,970
Material & Supplies	15,954	22,368	19,720	17,380
Total Operating Expenditures	**762,935**	**825,918**	**895,600**	**890,750**
Capital Outlay	11,923	25,338	26,000	6,000
Department Total Budget	**$ 774,858**	**$ 851,256**	**$ 921,600**	**$ 896,750**

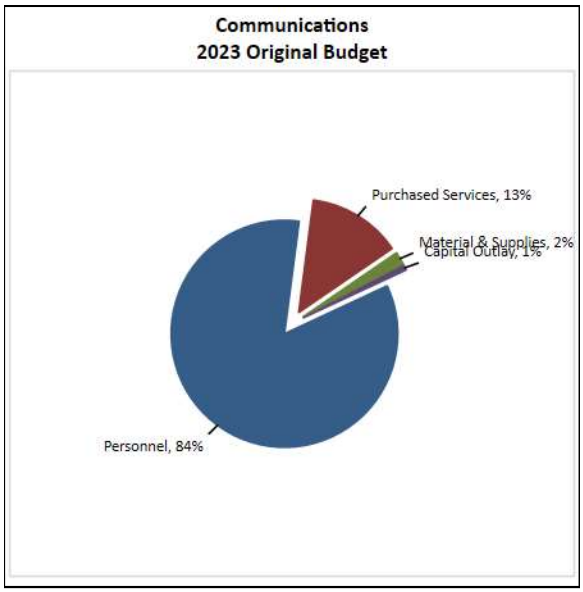
Change from Prior Year

Change from Prior Year Approved Budget	$ (24,850)
Percentage Change	(3)%

Department Staffing Summary

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Full Time	11.00	11.00	11.00	11.00
Department Total Budget	**11.00**	**11.00**	**11.00**	**11.00**





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.

2021-2022 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.

2022-2023 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

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Target
Homicide/Manslaughter	-	1	-	-
Assault Related Crimes	95	75	-	85
Arson Related Crimes	1	1	-	1
Rape	4	2	4	2
Robbery	2	2	2	2
Burglary	52	45	54	48
Larceny	-	-	-	-
Attempted Stealing	-	-	-	-
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

Department Budget Summary

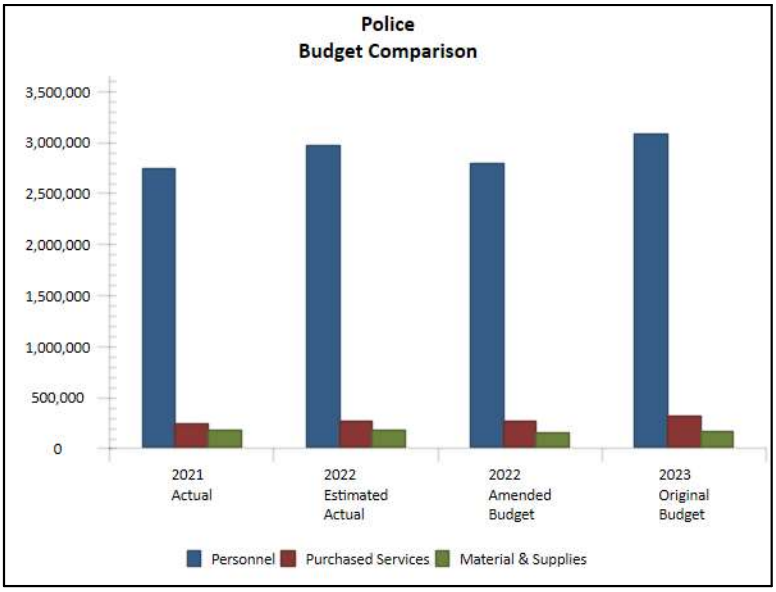
	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Personnel	$ 2,751,087	$ 2,970,495	$ 2,796,880	$ 3,088,500
Purchased Services	240,049	268,484	272,310	319,240
Material & Supplies	183,937	175,781	153,570	163,460
Total Operating Expenditures	**3,175,073**	**3,414,760**	**3,222,760**	**3,571,200**
Capital Outlay	18,477	40,000	40,000	56,080
Department Total Budget	**$ 3,193,550**	**$ 3,454,760**	**$ 3,262,760**	**$ 3,627,280**

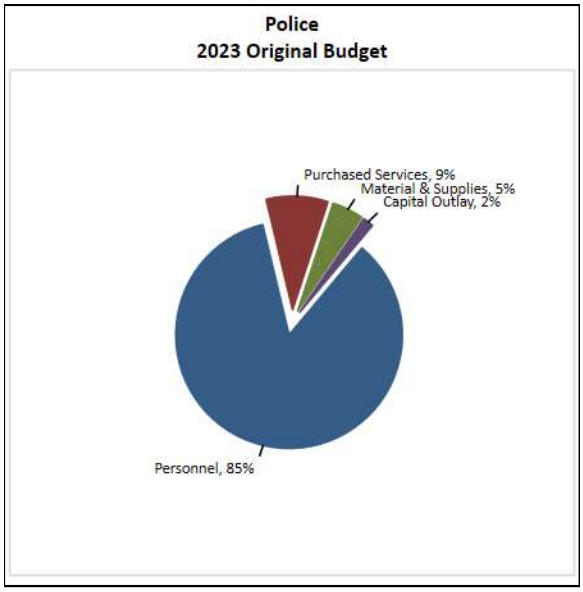
Change from Prior Year

Change from Prior Year Approved Budget	$ 364,520
Percentage Change	11 %

Department Staffing Summary

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Elected Officials	0.05	0.05	0.05	0.25
Full Time	32.00	31.50	31.50	32.00
Part Time Permanent	-	-	-	0.50
Seasonal	0.05	0.05	0.05	0.25
Department Total Budget	**32.10**	**31.60**	**31.60**	**33.00**





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.

2021-2022 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 (13 consecutive years) and the Certificate of Achievement for Excellence in Financial Reporting Award (12 consecutive years).
- ✓ Began updating financial policies and Finance Committee has reviewed the majority of the existing policies. Will be finishing this project and presenting to City Council for approval in 2023.

2022-2023 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

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Target
Accounts Payable Processed	9,100	9,452	9,452	9,500
Accounts Processing Cost per A/P Invoice	$ 17.22	$ 17.08	$ 17.08	$ 18.35
Accounts Receivable Processed	3,300	2,066	2,066	2,100
Average Processing Cost per A/R Invoice	$ 24.31	$ 39.46	$ 39.46	$ 41.26
Business Licenses Issued	1,227	1,195	1,195	1,200
Average Staff Cost per License Issued	$ 32.93	$ 34.82	$ 34.82	$ 37.44
Water Bills Issued	80,713	84,046	84,046	85,000
Average Cost to Issue Utility Bill	$ 2.85	$ 2.82	$ 2.82	$ 3.01
Average Monthly Utility Bill	$ 62.00	$ 63.29	$ 63.29	$ 63.00
Utility Receipt Entry Cost	$ 1.09	$ 1.08	$ 1.08	$ 1.15
Tax Bills Assessed	13,954	13,877	13,877	14,000
Tax Collection Rates - RE & PP	95 %	96 %	96 %	96 %
Bond Rating - Standard & Poor's	A+	A+	A+	A+
Annual Debt Service per Capita	$ 272.65	$ 268.84	$ 268.84	$ 260.00

Department Budget Summary

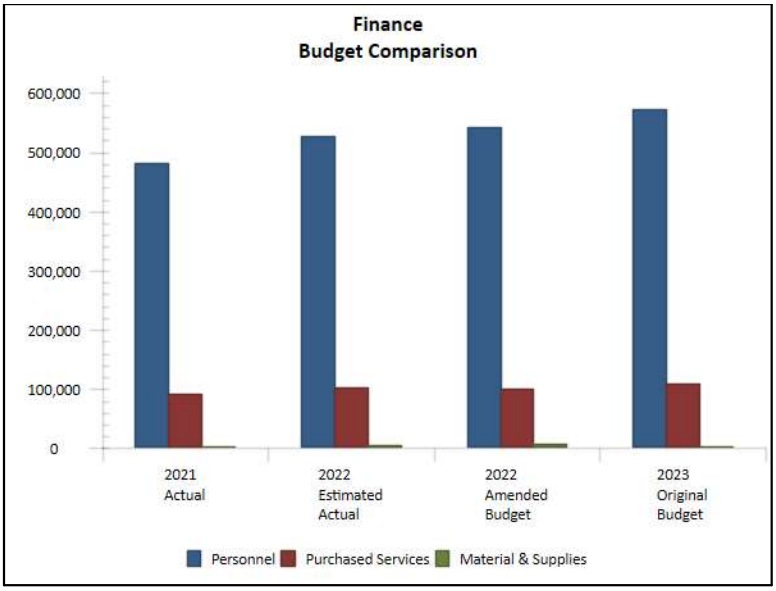
	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Personnel	$ 482,165	$ 527,422	$ 541,880	$ 573,750
Purchased Services	91,978	101,947	100,450	108,440
Material & Supplies	3,259	6,356	6,950	3,650
Total Operating Expenditures	**577,402**	**635,725**	**649,280**	**685,840**
Department Total Budget	**$ 577,402**	**$ 635,725**	**$ 649,280**	**$ 685,840**

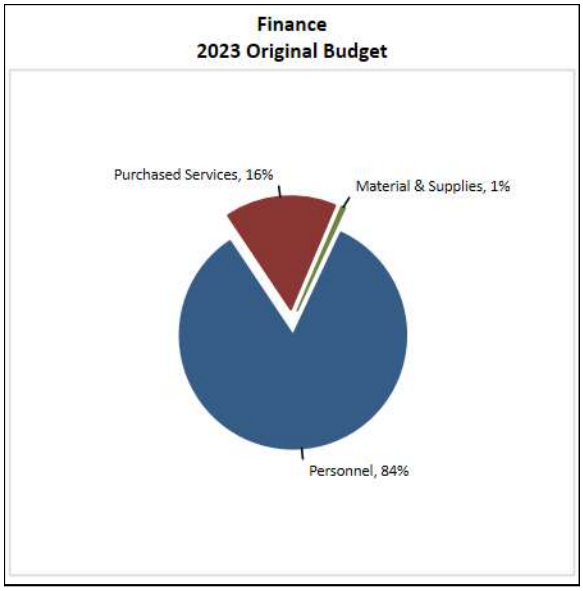
Change from Prior Year

Change from Prior Year Approved Budget	$ 36,560
Percentage Change	6 %

Department Staffing Summary

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Full Time	8.00	8.00	8.00	8.00
Part Time Permanent	-	-	-	0.50
Department Total Budget	**8.00**	**8.00**	**8.00**	**8.50**





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.

2021-2022 Accomplishments

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

2022-2023 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

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 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

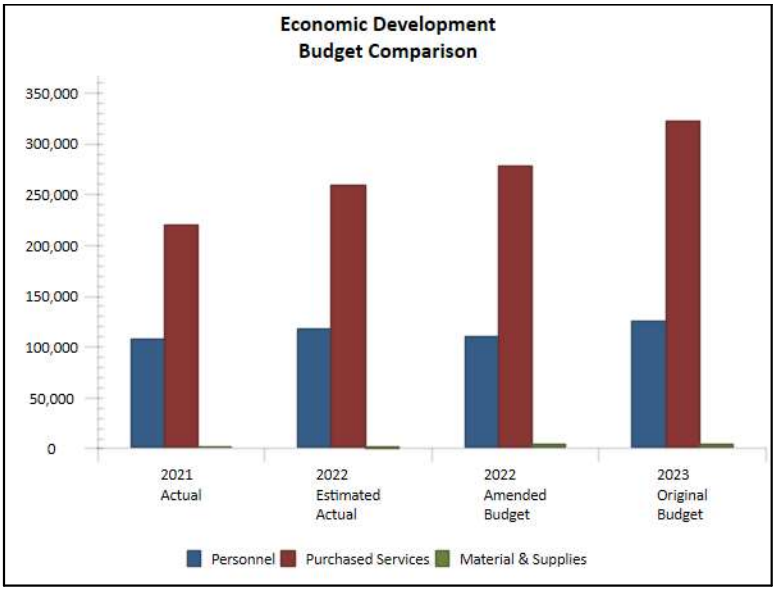
	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Personnel	$ 107,434	$ 118,010	$ 110,690	$ 125,400
Purchased Services	219,555	259,216	278,120	322,330
Material & Supplies	1,429	869	4,600	4,600
Total Operating Expenditures	**328,418**	**378,095**	**393,410**	**452,330**
Capital Outlay	-	2,731,050	2,731,050	-
Debt Service	3,632	1,501	4,000	4,000
Department Total Budget	**$ 332,050**	**$ 3,110,646**	**$ 3,128,460**	**$ 456,330**

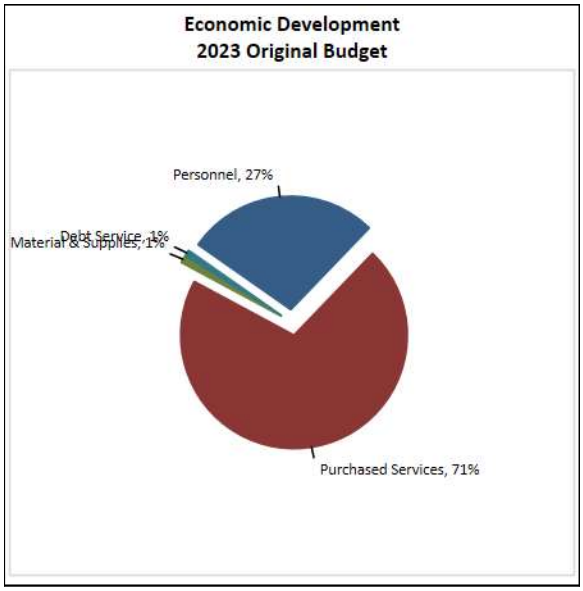
Change from Prior Year

Change from Prior Year Approved Budget	$ (2,672,130)
Percentage Change	(85)%

Department Staffing Summary

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Full Time	1.00	1.00	1.00	1.50
Department Total Budget	**1.00**	**1.00**	**1.00**	**1.50**





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.

2021-2022 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.

2022-2023 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

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 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
Number of Project Overruns	1	-	-	-
Amount of Project Overruns	$ 40,300	$ -	$ -	$ -
Number of Change Orders	3	-	-	-
Number of Building Inspections Performed	2,432	2,570	2,570	2,500
Average City Cost to Perform Inspections	$ 16	$ 15	$ 15	$ 16
Number of Total Projects	2	1	1	3

Department Budget Summary

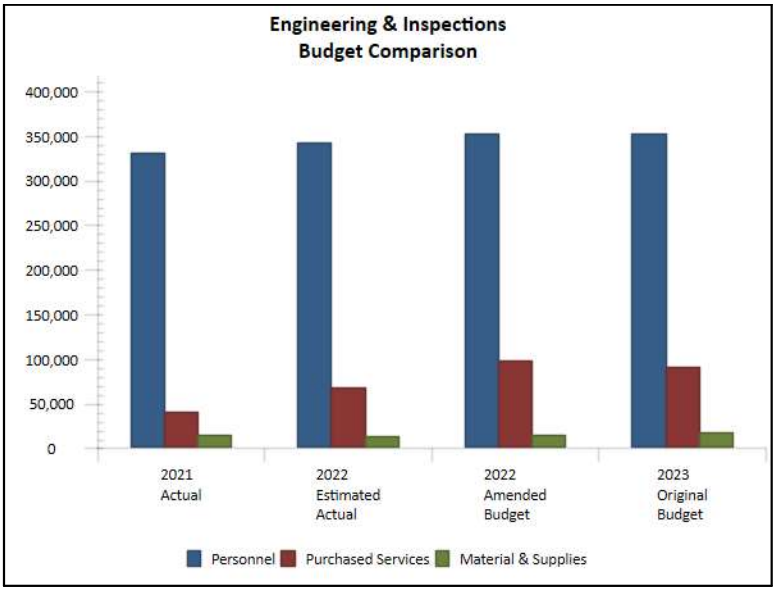
	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Personnel	$ 330,748	$ 343,145	$ 352,900	$ 353,210
Purchased Services	41,252	68,579	97,780	91,160
Material & Supplies	15,631	13,195	15,150	17,450
Total Operating Expenditures	**387,631**	**424,919**	**465,830**	**461,820**
Department Total Budget	**$ 387,631**	**$ 424,919**	**$ 465,830**	**$ 461,820**

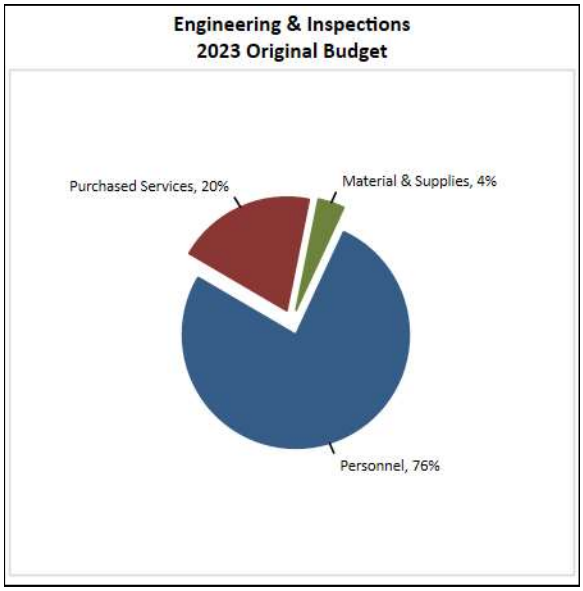
Change from Prior Year

Change from Prior Year Approved Budget	$ (4,010)
Percentage Change	(1)%

Department Staffing Summary

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Full Time	5.00	5.00	5.00	4.50
Department Total Budget	**5.00**	**5.00**	**5.00**	**4.50**


Engineering & Inspections
Budget Comparison
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
0
2021 Actual
2022 Estimated Actual
2022 Amended Budget
2023 Original Budget
Personnel
Purchased Services
Material & Supplies


Engineering & Inspections
2023 Original Budget
Purchased Services, 20%
Material & Supplies, 4%
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.

2021-2022 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.

2022-2023 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

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Target
Number of Miles Swept	624	624	624	624
Number of Times Swept	6	6	6	6
Number of Snow Events	13	12	11	10
Average Number of Hours for Snow Event	12	12	12	12
Average Hourly Wage and Benefits of Street Staff	$ 24.00	$ 27.00	$ 27.00	$ 28.00
Estimated Staff Cost of Snow Event (8 Workers)	$ 4,190	$ 5,000	$ 5,000	$ 5,000

Department Budget Summary

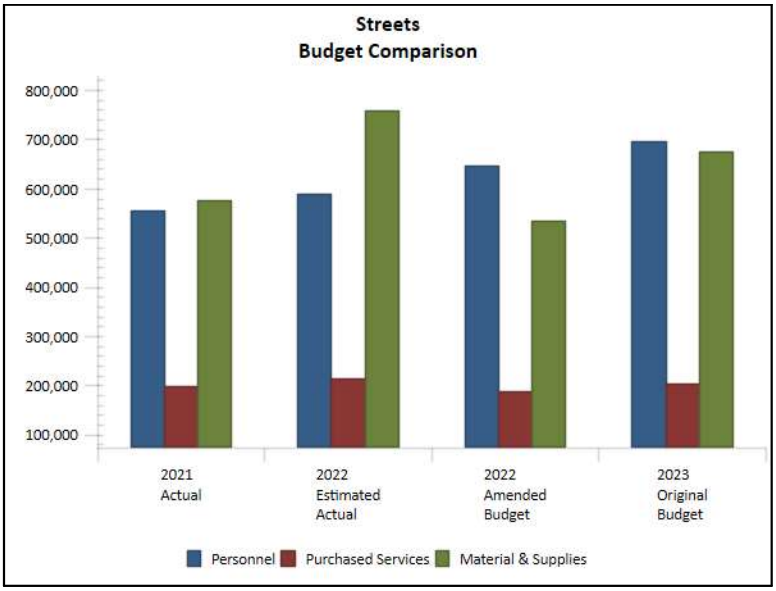
	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Personnel	$ 553,974	$ 589,295	$ 646,860	$ 696,900
Purchased Services	197,193	212,306	187,950	202,770
Material & Supplies	576,295	758,570	534,150	675,900
Total Operating Expenditures	**1,327,462**	**1,560,171**	**1,368,960**	**1,575,570**
Capital Outlay	65,130	-	70,000	80,000
Department Total Budget	**$ 1,392,592**	**$ 1,560,171**	**$ 1,438,960**	**$ 1,655,570**

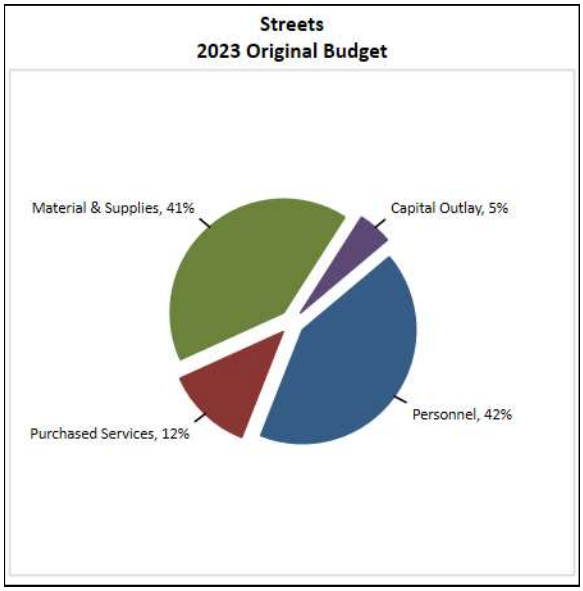
Change from Prior Year

Change from Prior Year Approved Budget	$ 216,610
Percentage Change	15 %

Department Staffing Summary

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Full Time	13.75	10.75	10.75	10.70
Seasonal	-	-	-	0.35
Department Total Budget	**13.75**	**10.75**	**10.75**	**11.05**


Streets
Budget Comparison
800,000
700,000
600,000
500,000
400,000
300,000
200,000
100,000
2021 Actual
2022 Estimated Actual
2022 Amended Budget
2023 Original Budget
Personnel
Purchased Services
Material & Supplies


Streets
2023 Original Budget
Material & Supplies, 41%
Capital Outlay, 5%
Personnel, 42%
Purchased Services, 12%

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.

2021-2022 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.

2022-2023 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

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Target
HVAC System Maintenance	4	4	4	4
Pest Control	4	4	4	4
Elevator Inspections	2	2	2	2

Department Budget Summary

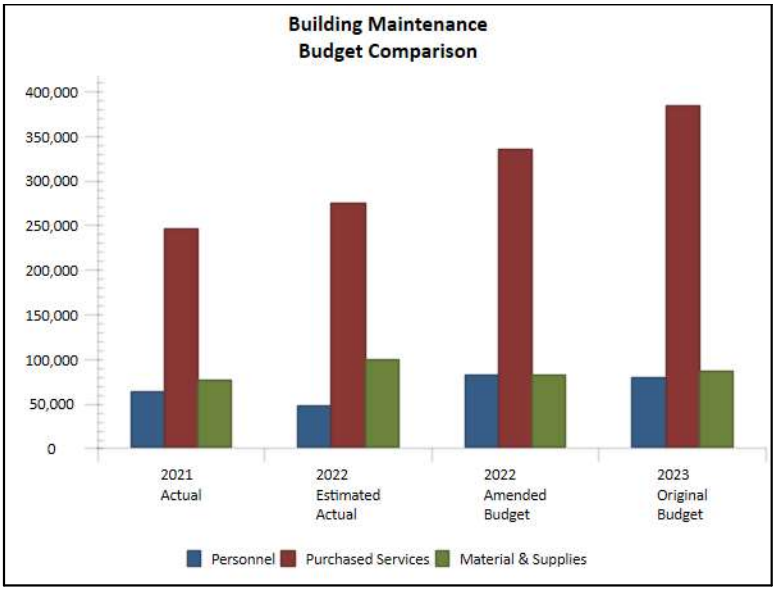
	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Personnel	$ 64,103	$ 47,949	$ 82,410	$ 79,200
Purchased Services	245,654	274,264	335,620	384,460
Material & Supplies	76,632	100,036	82,500	86,700
Total Operating Expenditures	**386,389**	**422,249**	**500,530**	**550,360**
Department Total Budget	**$ 386,389**	**$ 422,249**	**$ 500,530**	**$ 550,360**

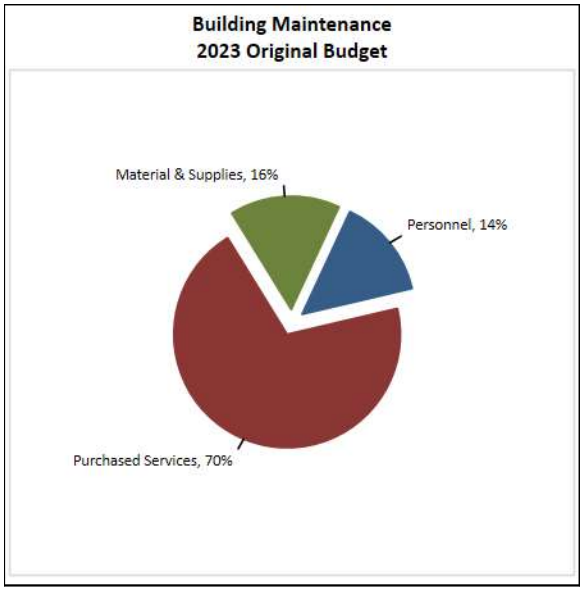
Change from Prior Year

Change from Prior Year Approved Budget	$ 49,830
Percentage Change	10 %

Department Staffing Summary

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Full Time	1.00	1.00	1.00	1.00
Part Time Permanent	-	-	-	0.50
Department Total Budget	**1.00**	**1.00**	**1.00**	**1.50**





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.

2021-2022 Accomplishments

- ✓ Updated WAN and Camera network.
- ✓ Added additional layers of spam filtering and antivirus protection.
- ✓ Updated City computers in accordance with annual inventory list.

2022-2023 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

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Target
Number of End Users	225	225	225	225

Department Budget Summary

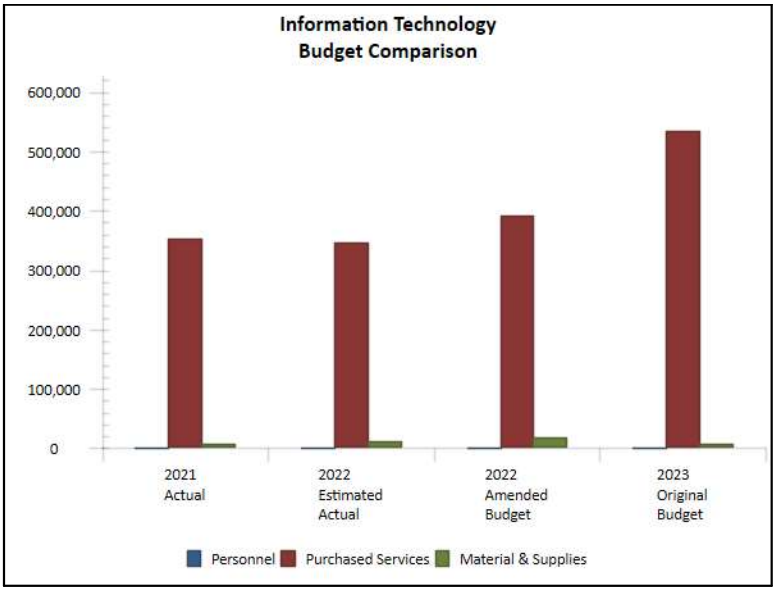
	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Purchased Services	$ 352,048	$ 346,960	$ 392,650	$ 533,640
Material & Supplies	6,435	10,788	17,300	7,000
Total Operating Expenditures	**358,483**	**357,748**	**409,950**	**540,640**
Department Total Budget	**$ 358,483**	**$ 357,748**	**$ 409,950**	**$ 540,640**

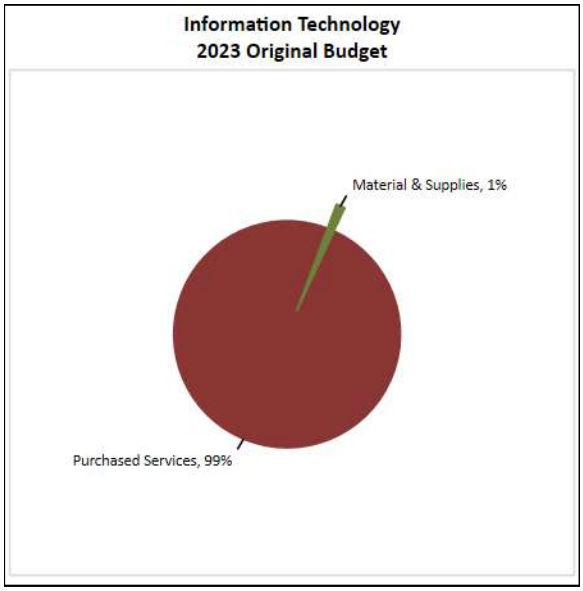
Change from Prior Year

Change from Prior Year Approved Budget	$ 130,690
Percentage Change	32 %

Department Staffing Summary

2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 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.

2021-2022 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.

2022-2023 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

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 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	11	11	11	11
Square Feet 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	-	60	90	90

Department Budget Summary

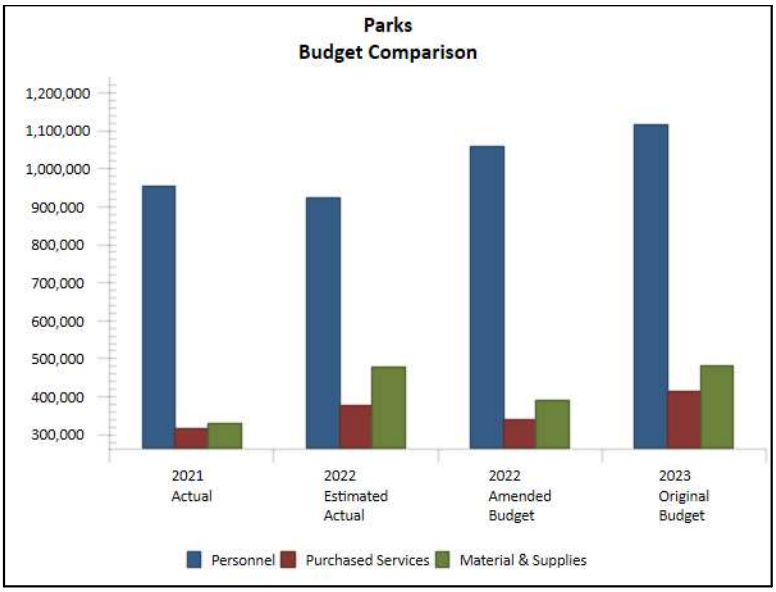
	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Personnel	$ 955,059	$ 924,281	$ 1,059,420	$ 1,114,500
Purchased Services	316,584	376,764	339,570	412,900
Material & Supplies	328,907	479,082	388,570	480,170
Total Operating Expenditures	**1,600,550**	**1,780,127**	**1,787,560**	**2,007,570**
Capital Outlay	121,076	198,542	254,550	168,200
Department Total Budget	**$ 1,721,626**	**$ 1,978,669**	**$ 2,042,110**	**$ 2,175,770**

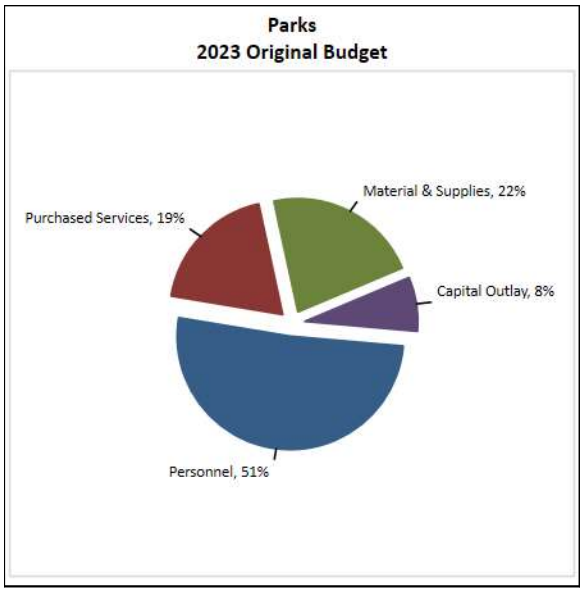
Change from Prior Year

Change from Prior Year Approved Budget	$ 133,660
Percentage Change	7 %

Department Staffing Summary

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Full Time	15.00	14.00	14.00	16.00
Part Time Permanent	-	-	-	0.50
Seasonal	-	16.00	16.00	0.95
Department Total Budget	**15.00**	**30.00**	**30.00**	**17.45**





Mission Statement

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

2021-2022 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.

2022-2023 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

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Target
Pool Passes Issued	-	756	240	775
Average Monthly Attendance	-	3,754	6,000	3,800
Pool Birthday Parties	-	20	-	25

Department Budget Summary

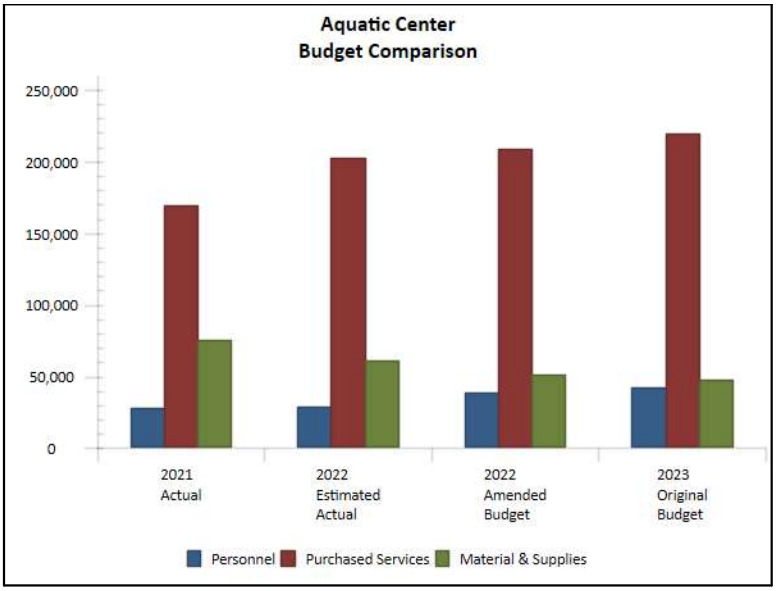
	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Personnel	$ 27,707	$ 29,374	$ 38,810	$ 42,490
Purchased Services	169,645	202,177	208,420	219,740
Material & Supplies	75,261	61,037	51,350	47,400
Total Operating Expenditures	**272,613**	**292,588**	**298,580**	**309,630**
Capital Outlay	-	-	12,200	-
Department Total Budget	**$ 272,613**	**$ 292,588**	**$ 310,780**	**$ 309,630**

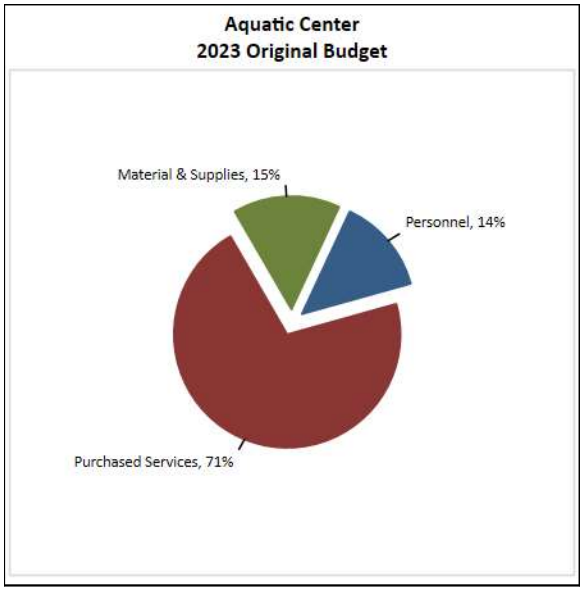
Change from Prior Year

Change from Prior Year Approved Budget	$ (1,150)

Department Staffing Summary

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Full Time	13.00	-	-	-
Seasonal	-	7.00	7.00	0.37
Department Total Budget	**13.00**	**7.00**	**7.00**	**0.37**





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.

2021-2022 Accomplishments

- ✓ Coordinated numerous large-scale incident actions plans.
- ✓ Focus on safety and increased safety visits to work sites led to major decrease in injuries, accidents, and a reduction in workers' compensation premiums and maximum rebate.
- ✓ 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 virus outbreaks in the community.
- ✓ Monitor health agency annual emergency plans and increased participation in preparation exercises.

2022-2023 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)
- Continue coordination with EPA on old Sporlan Plant #1 Superfund Site. (Strategic Goal #6, Objective #3)
- 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)

Key Performance Measures

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Target
CPR Classes Delivered	6	8	8	4
NIMS Classes Delivered	-	-	-	5
EM Exercises	5	7	7	5
Cooling Center Activations	2	2	2	2
Heating Center Activations	82	49	49	50
Community Outreach Presentations	2	2	2	4
MEM Safety Rebate Points	100 %	100 %	100 %	100 %

Department Budget Summary

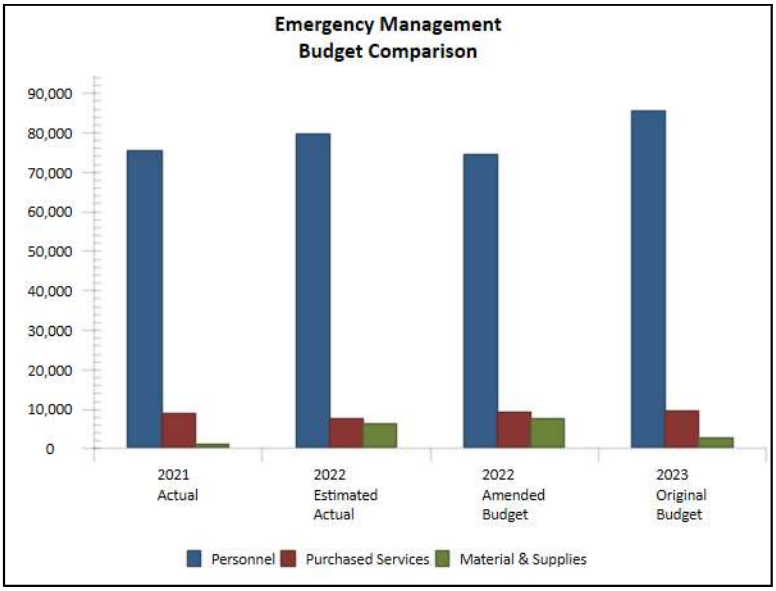
	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Personnel	$ 75,537	$ 79,597	$ 74,590	$ 85,500
Purchased Services	9,010	7,488	9,310	9,410
Material & Supplies	1,264	6,288	7,470	2,750
Total Operating Expenditures	**85,811**	**93,373**	**91,370**	**97,660**
Department Total Budget	**$ 85,811**	**$ 93,373**	**$ 91,370**	**$ 97,660**

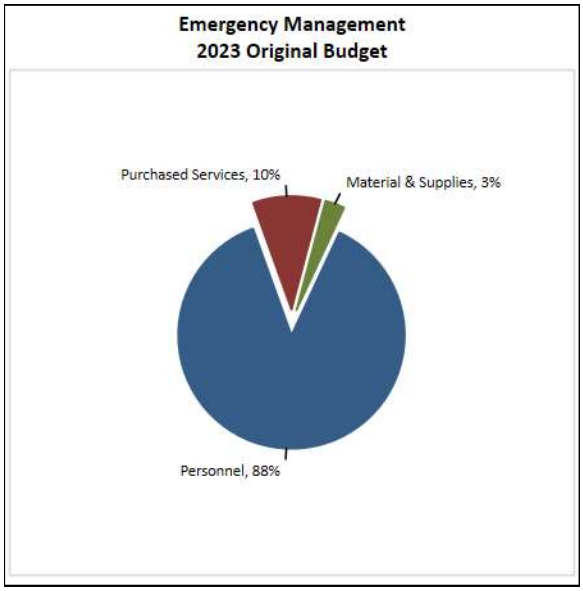
Change from Prior Year

Change from Prior Year Approved Budget	$ 6,290
Percentage Change	7 %

Department Staffing Summary

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 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
90,000
80,000
70,000
60,000
50,000
40,000
30,000
20,000
10,000
0
2021 Actual
2022 Estimated Actual
2022 Amended Budget
2023 Original Budget
Personnel
Purchased Services
Material & Supplies


Emergency Management
2023 Original Budget
Purchased Services, 10%
Material & Supplies, 3%
Personnel, 88%

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.

2021-2022 Accomplishments

✓ Programmed and started design for hanger construction.

2022-2023 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

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Target
Airplane Hangars Rented	36	39	36	48
Hangar Occupancy %	100.00 %	97.00 %	100.00 %	100.00 %
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

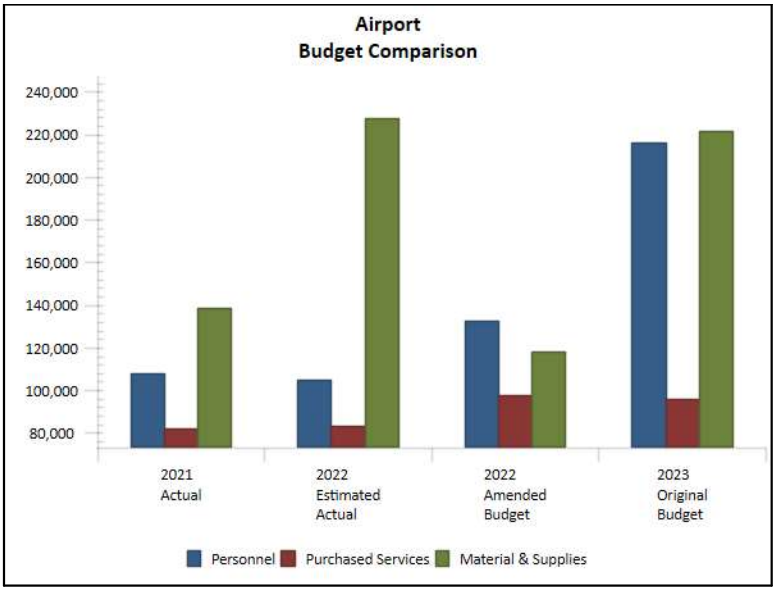
	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Personnel	$ 108,069	$ 104,606	$ 132,660	$ 215,970
Purchased Services	82,152	83,122	97,530	95,900
Material & Supplies	138,456	227,537	118,400	221,600
Total Operating Expenditures	**328,677**	**415,265**	**348,590**	**533,470**
Capital Outlay	96,934	148,119	-	-
Department Total Budget	**$ 425,611**	**$ 563,384**	**$ 348,590**	**$ 533,470**

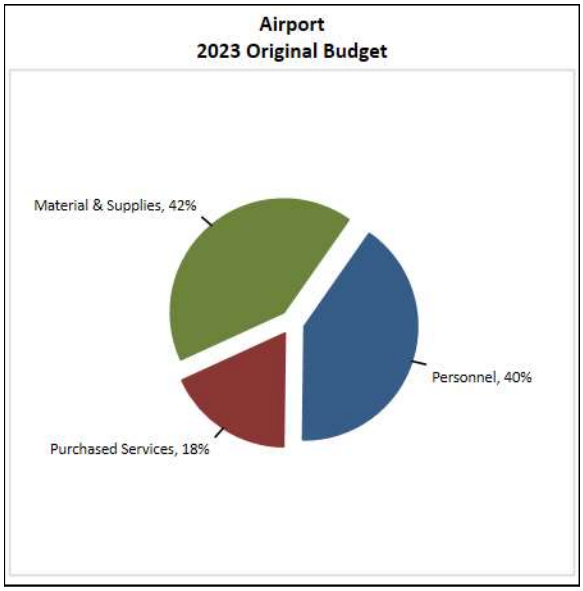
Change from Prior Year

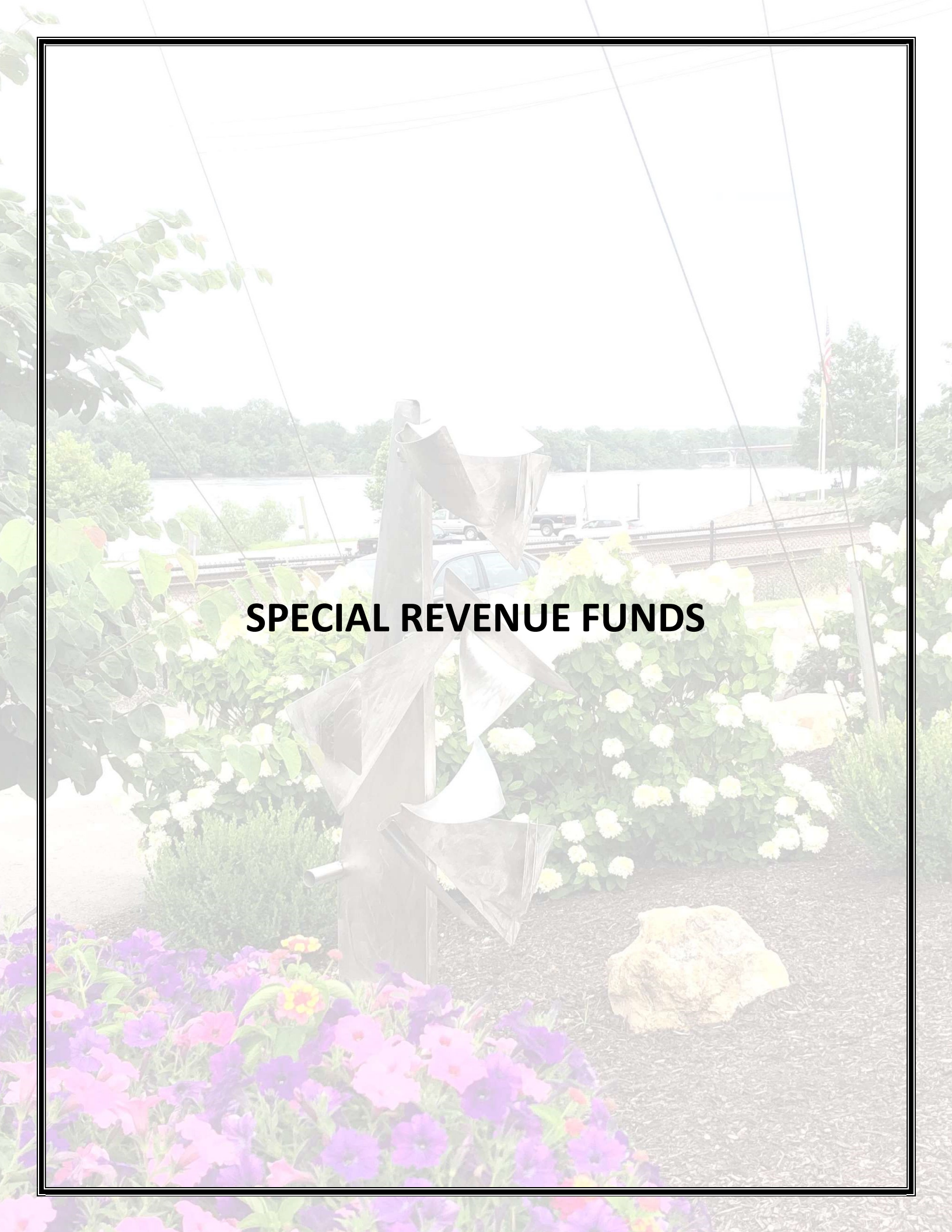
Change from Prior Year Approved Budget	$ 184,880
Percentage Change	53 %

Department Staffing Summary

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Full Time	1.50	2.00	2.00	2.50
Part Time Permanent	1.00	2.00	2.00	1.00
Department Total Budget	**2.50**	**4.00**	**4.00**	**3.50**





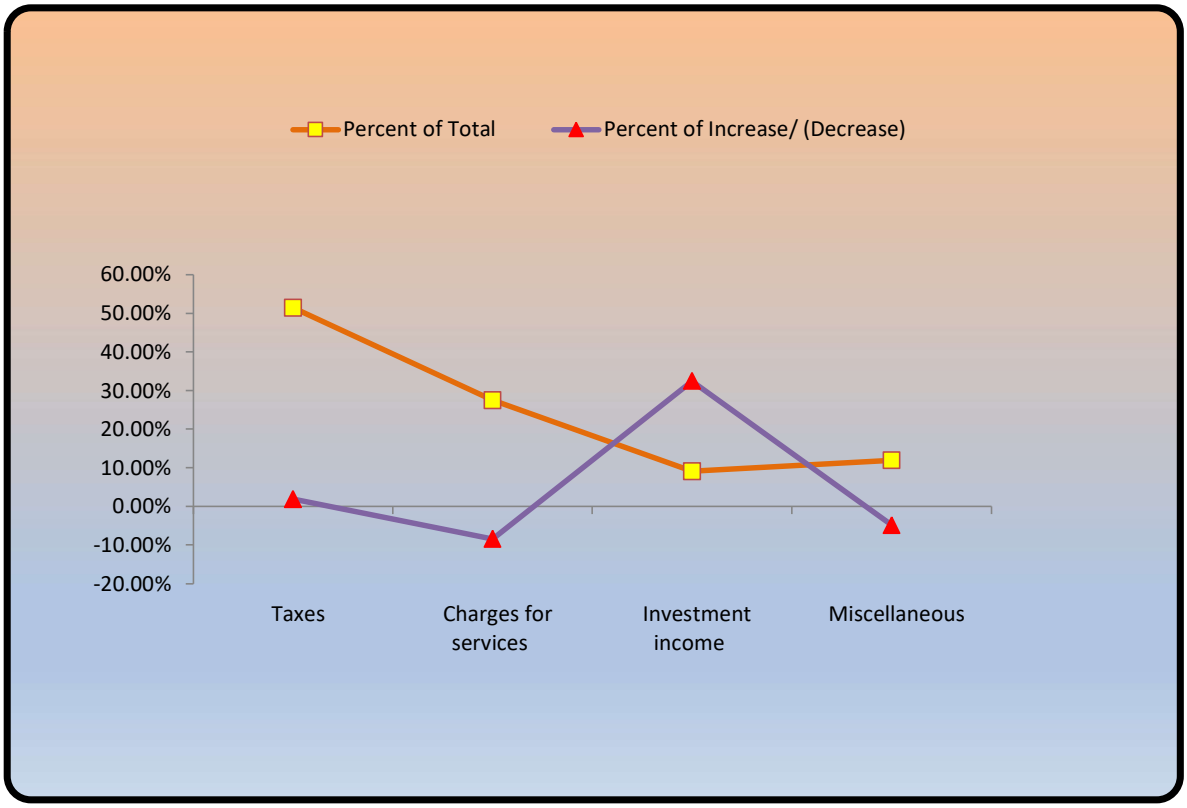


SPECIAL REVENUE FUNDS

Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended September 30, 2023

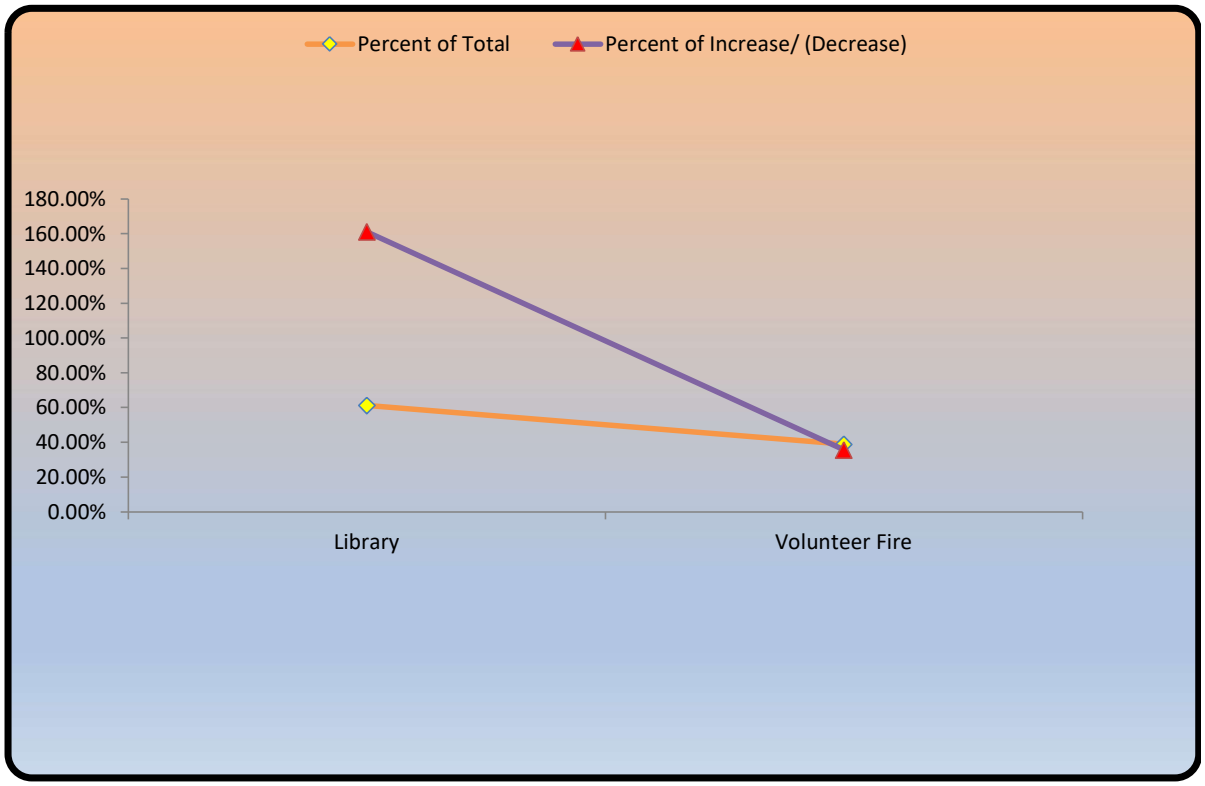
	Library Fund	Fire Fund	2023 Original Budget	2022 Amended Budget	2022 Estimated Actual
Revenues					
Taxes	$ 367,490	$ -	$ 367,490	$ 352,350	$ 360,987
Intergovernmental	50,550	-	50,550	30,800	22,185
Fees and Fines	3,000	-	3,000	2,500	2,867
Charges for services	69,700	126,500	196,200	194,200	202,824
Rents	-	8,760	8,760	8,760	8,847
Contributions	23,000	-	23,000	25,000	53,128
Investment Income	50,000	15,000	65,000	33,000	52,008
Total Revenues	**563,740**	**150,260**	**714,000**	**646,610**	**702,846**
Expenditures					
Personnel	481,630	218,980	700,610	685,640	638,576
Purchased Services	270,890	501,710	772,600	741,810	523,262
Material & Supplies	141,620	185,280	326,900	304,960	353,962
Capital Outlay	916,500	244,800	1,161,300	139,000	26,539
Total Expenditures	**1,810,640**	**1,150,770**	**2,961,410**	**1,871,410**	**1,542,339**
Revenues over (under) Expenditures	**(1,246,900)**	**(1,000,510)**	**(2,247,410)**	**(1,224,800)**	**(839,493)**
Other Financing Sources (Uses)					
Transfer In	1,250,000	757,850	2,007,850	1,018,920	1,063,821
Transfers out	-	-	-	(20,000)	(20,000)
Total Other Financing Sources (Uses)	**1,250,000**	**757,850**	**2,007,850**	**998,920**	**1,043,821**
Net Change in Fund Balance	**3,100**	**(242,660)**	**(239,560)**	**(225,880)**	**204,328**
Fund Balances, October 1	**178,230**	**1,663,380**	**1,841,610**		
Less: Funding Requirements					
15% Fund Balance, commited for operations	(134,100)	(135,900)	(270,000)		
Estimated Fund Balances, September 30, 2023	**$ 47,230**	**$ 1,284,820**	**$ 1,332,050**		

City of Washington
Special Revenue Funds
Revenues by Type

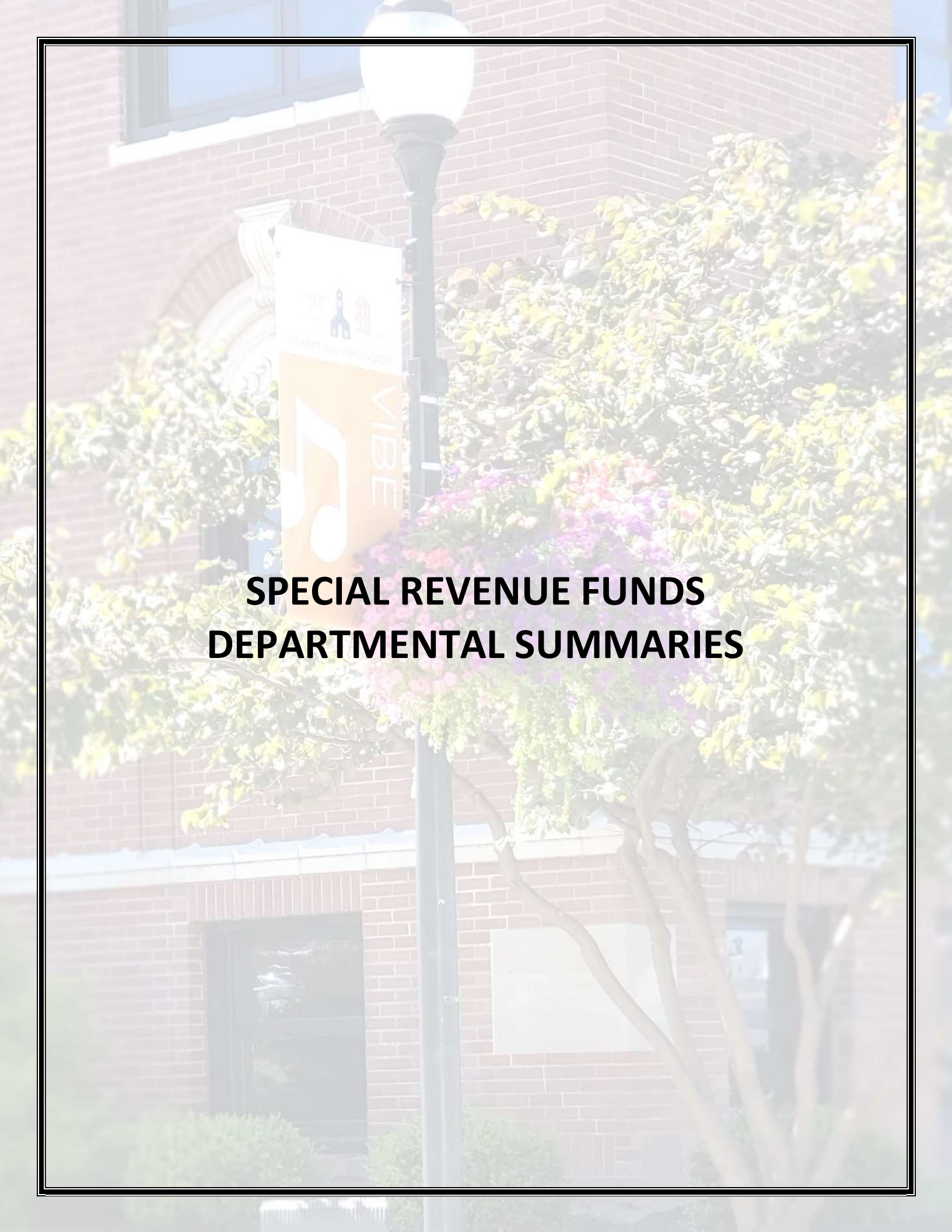


Revenue	Original Budget 2023	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2022
Taxes	$ 367,490	51.47%	$6,503	1.90%	$ 360,987
Charges for services	196,200	27.48%	(6,624)	-8.42%	202,824
Investment income	65,000	9.10%	12,992	32.48%	52,008
Miscellaneous	85,310	11.95%	(1,717)	-4.90%	87,027
Total Revenues	$ 714,000	100.00%	$39,329	-6.30%	$ 702,846
Other Financing Sources	$2,007,850		944,029	88.74%	$1,063,821

City of Washington
Special Revenue Funds
Expenditures by Fund



Expenditures	Original Budget 2023	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2022
Library	$ 1,810,640	61.14%	$ 1,116,698	160.92%	$ 693,942
Volunteer Fire	1,150,770	38.86%	302,373	35.64%	848,397
Total Expenditures	$ 2,961,410	100.00%	$ 1,419,071	92.01%	$ 1,542,339
Other Financing Uses	$ 20,000		-	0.00%	$ 20,000



SPECIAL REVENUE FUNDS DEPARTMENTAL SUMMARIES

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.

2021-2022 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.

2022-2023 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

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 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

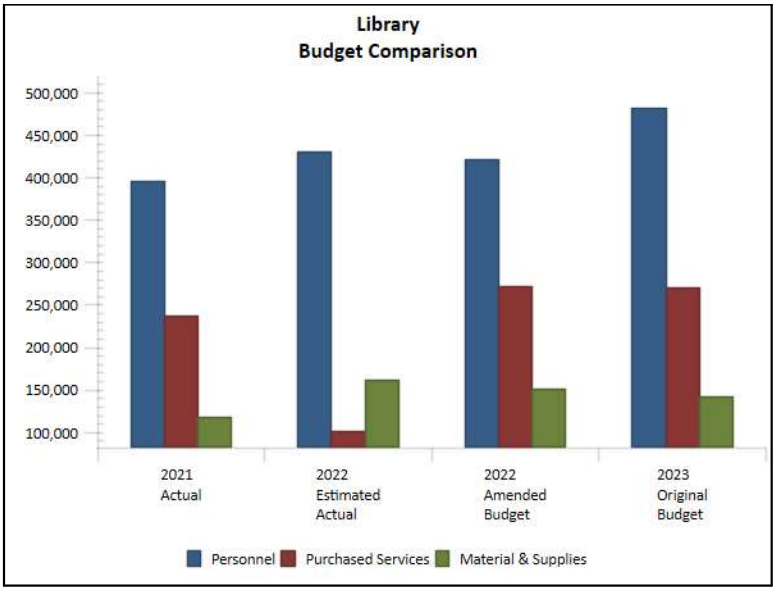
	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Personnel	$ 395,971	$ 430,974	$ 421,010	$ 481,630
Purchased Services	237,833	100,690	271,980	270,890
Material & Supplies	117,249	162,277	150,840	141,620
Total Operating Expenditures	**751,053**	**693,941**	**843,830**	**894,140**
Capital Outlay	-	-	15,000	916,500
Department Total Budget	**$ 751,053**	**$ 693,941**	**$ 858,830**	**$ 1,810,640**

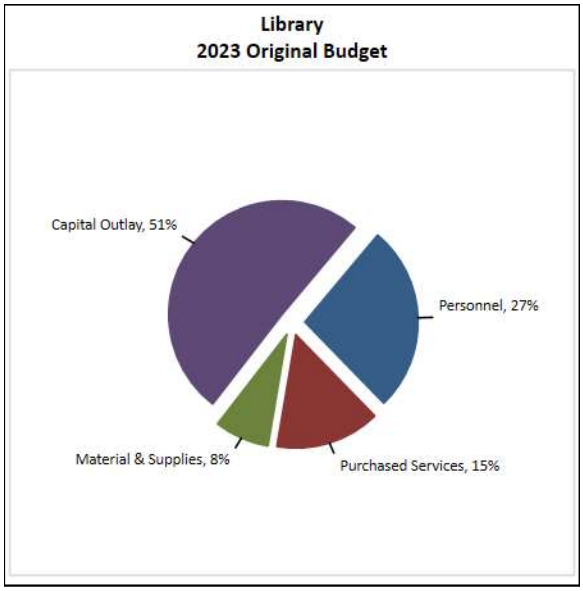
Change from Prior Year

Change from Prior Year Approved Budget	$ 951,810
Percentage Change	111 %

Department Staffing Summary

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Full Time	5.00	5.00	5.00	6.00
Part Time Permanent	4.00	4.50	4.50	3.61
Department Total Budget	**9.00**	**9.50**	**9.50**	**9.61**





Mission Statement

Professional Volunteers Serving Our Community with PRIDE

2021-2022 Accomplishments

- ✓ Expanded the capabilities of the rescue services.
- ✓ Completed the procurement of drones, jointly with the police department, and placed the drones in service with additional pilots.
- ✓ Located cost savings in services and reduced recurring expenses.
- ✓ Expanded the wireless connectivity to apparatus to offer mobility to apparatus.
- ✓ Completed the installation of wireless headsets and garage door openers to enhance firefighter safety.
- ✓ Continue updating the fire turnout gear replacement schedule to comply with NFPA standards and best practices.
- ✓ Identified the optimum location for a fire station in the southeast portion of the City utilizing the previous study information, and met with stakeholders for buy-in.
- ✓ Cooperated with Washington Community Fire Protection District to conduct a study for the overall fire operations review.

2022-2023 Goals & Objectives

- Continue current retention and recruitment 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 Four Rivers Career Center and Fire Explorers to retain well trained members and continue to recruit new volunteers.
- Update the code set to the ICC 2021, 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)

- Continue 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

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Target
Number of Calls	652	685	685	685
Average Response Time	4:83	4:44	4:44	4:44
Number of City Calls	365	324	324	324
Average Response Time	4:59	3:54	3:54	3:54
Number of Rural Calls	125	128	128	128
Average Response Time	6:58	6:20	6:20	6:20
Mutual Aid Received	9	13	13	13
Mutual Aid Given	68	43	43	43
Number of Personnel Responses	6,557	6,939	6,939	6,939
Number of Hours on Scene	354	390	390	390
Average Firefighters per Incident	11	10	10	10
Special Assignments	67	98	98	98
Still Alarms	509	538	538	538
First Alarms	74	49	49	49
Second Alarms	2	-	-	-

Department Budget Summary

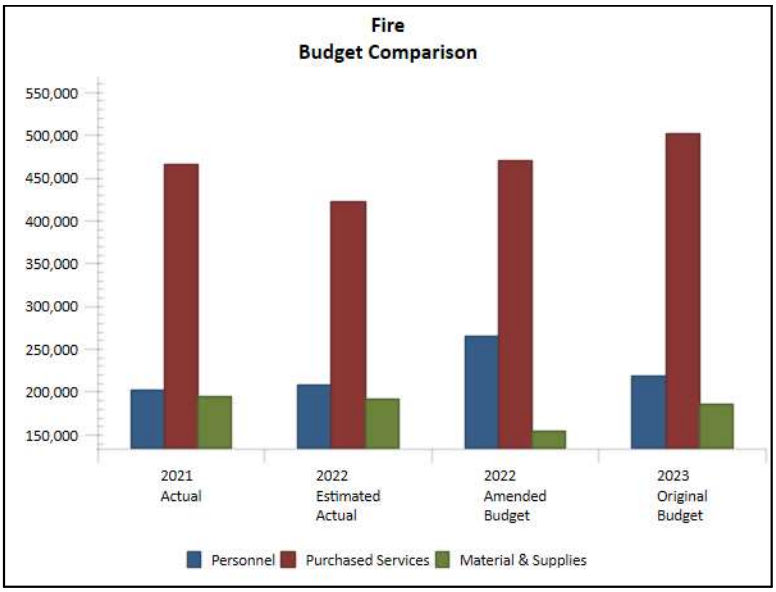
	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Personnel	$ 201,995	$ 207,601	$ 264,630	$ 218,980
Purchased Services	465,891	422,572	469,830	501,710
Material & Supplies	195,187	191,685	154,120	185,280
Total Operating Expenditures	**863,073**	**821,858**	**888,580**	**905,970**
Capital Outlay	53,678	26,539	124,000	244,800
Department Total Budget	**$ 916,751**	**$ 848,397**	**$ 1,012,580**	**$ 1,150,770**

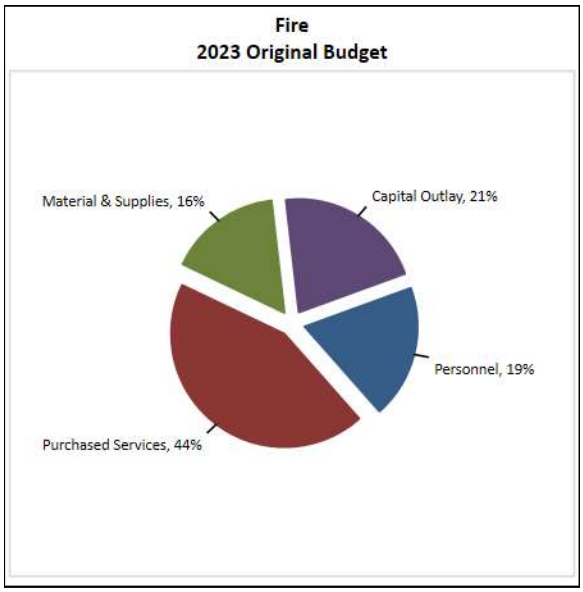
Change from Prior Year

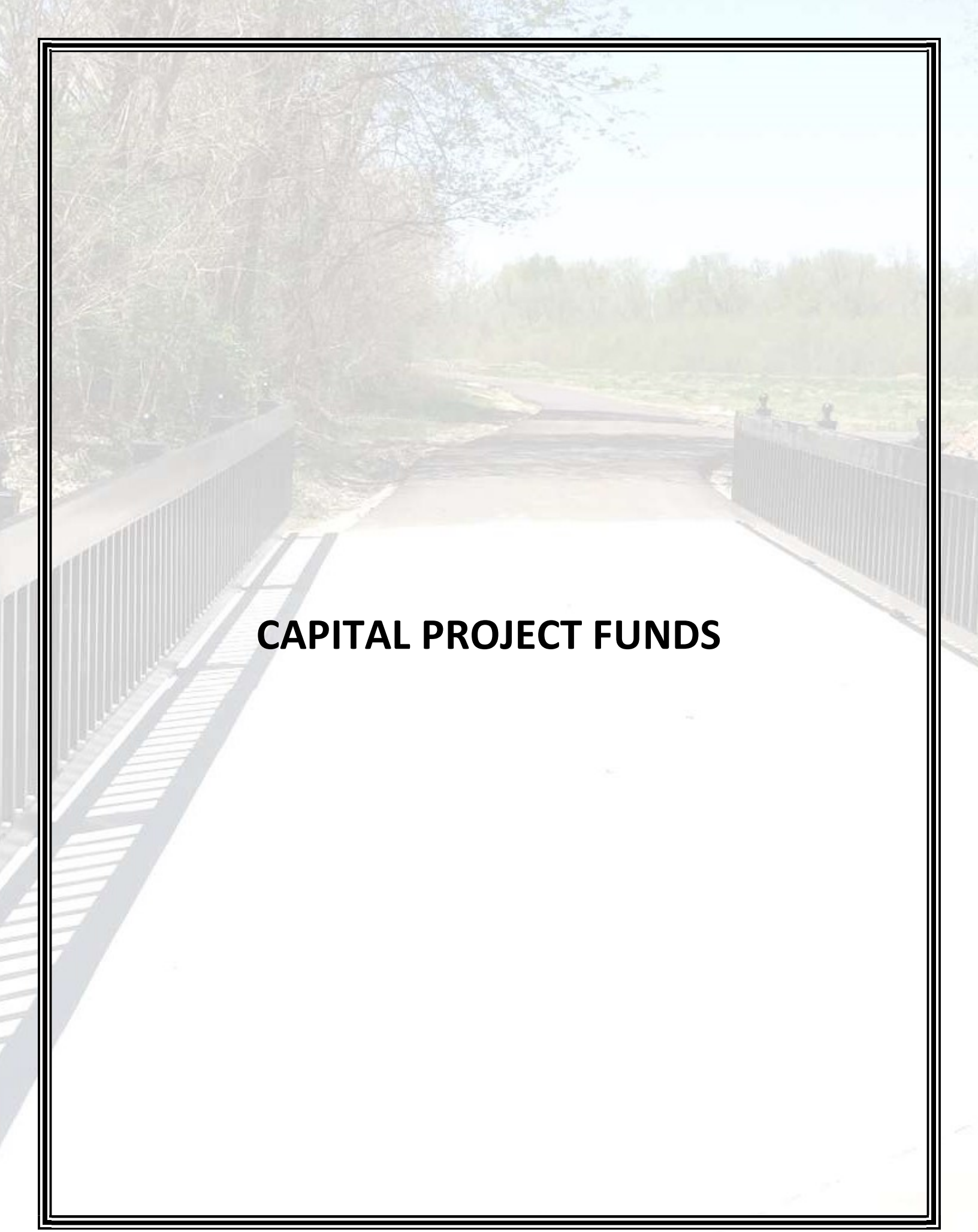
Change from Prior Year Approved Budget	$ 138,190
Percentage Change	14 %

Department Staffing Summary

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Full Time	1.25	1.25	1.25	1.00
Part Time Permanent	0.50	1.00	1.00	0.98
Department Total Budget	**1.75**	**2.25**	**2.25**	**1.98**



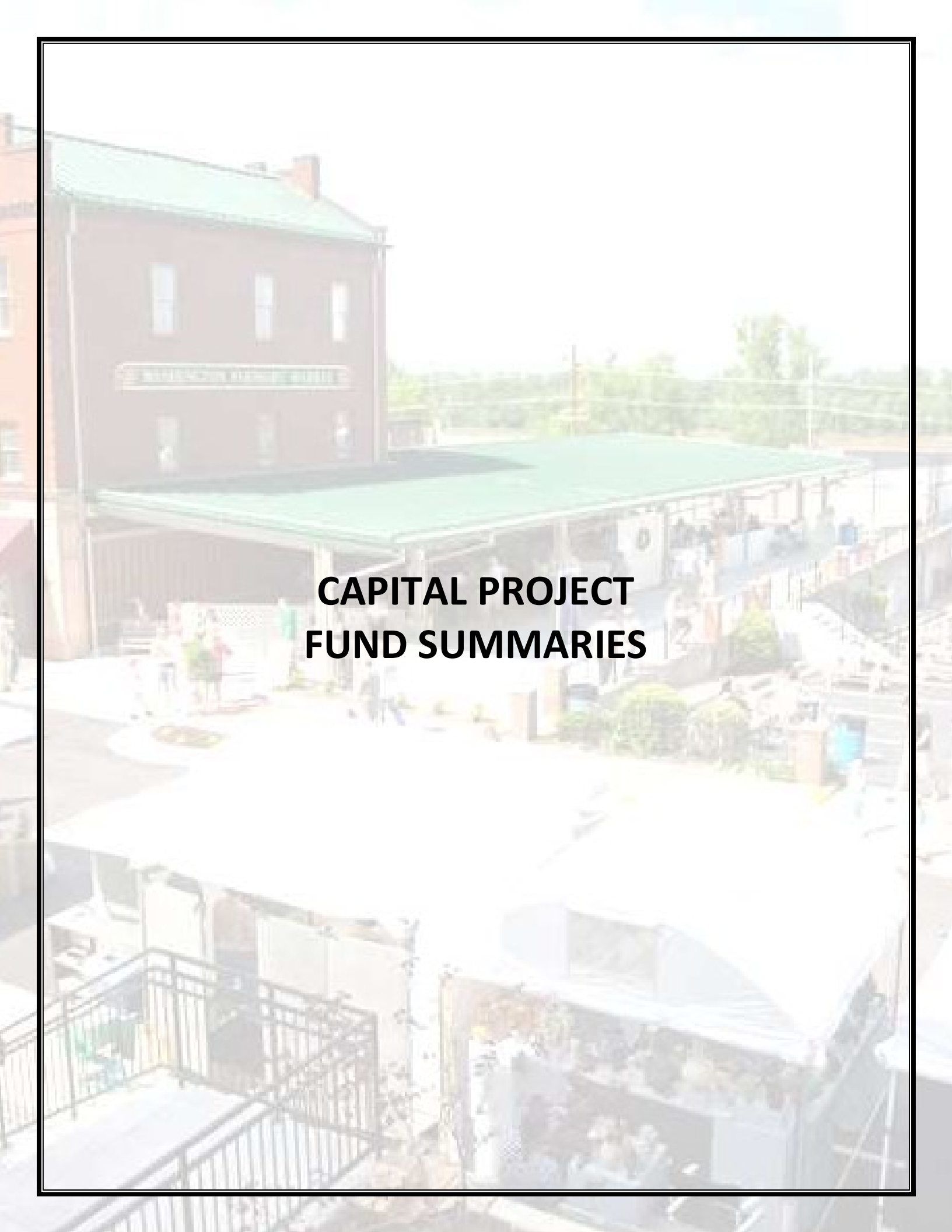




CAPITAL PROJECT FUNDS

Capital Projects Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended September 30, 2023

	Vehicle & Equipment Replacement Fund	Storm Water Improvement Fund	Capital Improvement Sales Tax Fund	Transportation Sales Tax Fund	2023 Original Budget	2022 Amended Budget	2022 Estimated Actual
Revenues							
Taxes	$ -	$ 1,630,000	$ 2,655,000	$ 2,655,000	$ 6,940,000	$ 5,969,750	$ 6,391,285
Intergovernmental	-	-	1,587,320	2,417,590	4,004,910	2,578,000	2,488,466
Investment Income	10,000	16,000	10,000	10,000	46,000	54,000	73,169
Total Revenues	**10,000**	**1,646,000**	**4,252,320**	**5,082,590**	**10,990,910**	**8,601,750**	**8,952,920**
Expenditures							
Personnel	-	245,430	-	-	245,430	240,320	222,048
Purchased Services	-	160,000	-	120,000	280,000	250,000	63,798
Material & Supplies	-	-	-	-	-	-	47,589
Capital Outlay	1,049,970	2,145,000	4,930,000	5,790,740	13,915,710	8,635,650	5,231,292
Total Expenditures	**1,049,970**	**2,550,430**	**4,930,000**	**5,910,740**	**14,441,140**	**9,125,970**	**5,564,727**
Revenues over (under) Expenditures	**(1,039,970)**	**(904,430)**	**(677,680)**	**(828,150)**	**(3,450,230)**	**(524,220)**	**3,388,193**
Other Financing Sources (Uses)							
Sale of Capital Assets	10,000	-	-	-	10,000	10,000	146,250
Transfer In	275,000	-	-	-	275,000	600,000	600,000
Transfers out	-	(815,000)	-	(2,105,400)	(2,920,400)	(2,546,300)	(2,706,222)
Total Other Financing Sources (Uses)	**285,000**	**(815,000)**	**-**	**(2,105,400)**	**(2,635,400)**	**(1,936,300)**	**(1,959,972)**
Net Change in Fund Balance	**(754,970)**	**(1,719,430)**	**(677,680)**	**(2,933,550)**	**(6,085,630)**	**(2,460,520)**	**1,428,221**
Fund Balances, October 1	**938,080**	**4,100,440**	**1,946,120**	**3,272,760**	**10,257,400**		
Estimated Fund Balances, September 30, 2023	**$ 183,110**	**$ 2,381,010**	**$ 1,268,440**	**$ 339,210**	**$ 4,171,770**		

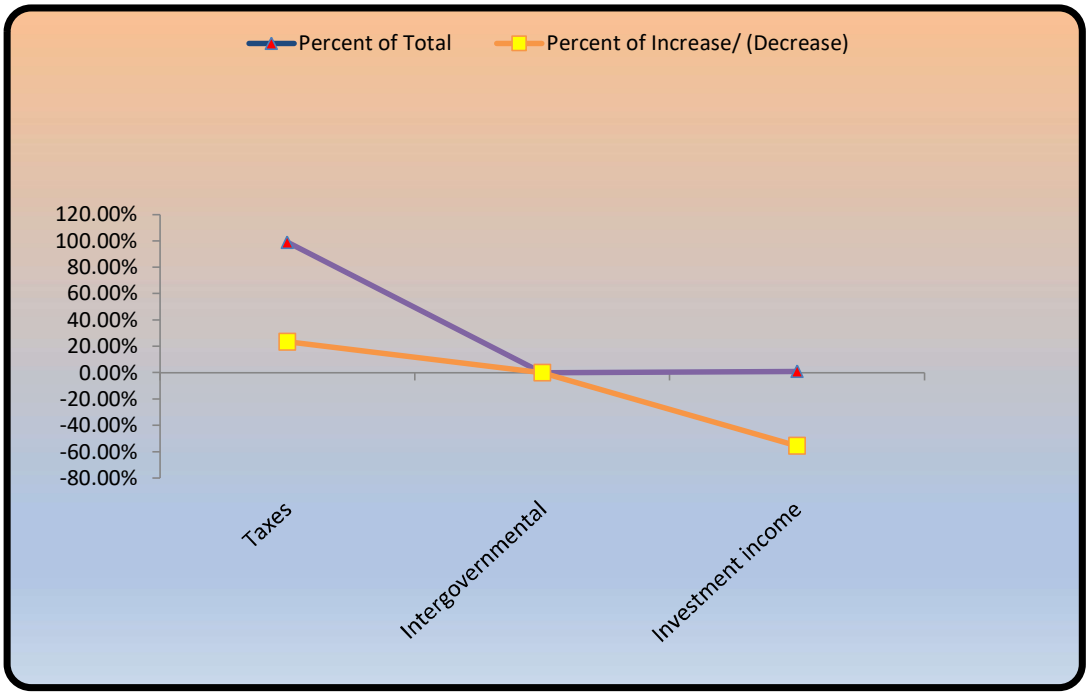


CAPITAL PROJECT FUND SUMMARIES

City of Washington

Storm Water Improvement

Fund Revenues



Revenue	Original Budget 2023	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2022
Taxes	$1,630,000	99.03%	310,156	23.50%	$1,319,844
Intergovernmental	0	0.00%	0	0.00%	-
Investment income	16,000	0.97%	(20,010)	-55.57%	36,010
Total Revenue	$1,646,000	100.00%	$290,146	37.10%	$1,355,854

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.

2021-2022 Accomplishments

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

2022-2023 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	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Personnel	$ 219,464	$ 222,048	$ 240,320	$ 245,430
Purchased Services	15,684	20,237	130,000	160,000
Material & Supplies	602	2,670	-	-
Total Operating Expenditures	**235,750**	**244,955**	**370,320**	**405,430**
Capital Outlay	8,741	682,786	885,000	2,145,000
Transfers out	494,604	659,922	500,000	815,000
Department Total Budget	**$ 739,095**	**$ 1,587,663**	**$ 1,755,320**	**$ 3,365,430**

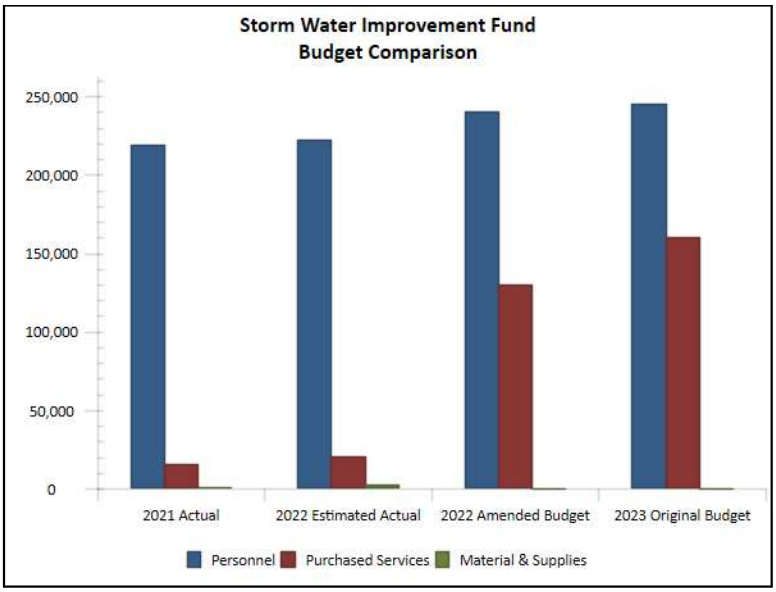
Storm Water Improvement Fund

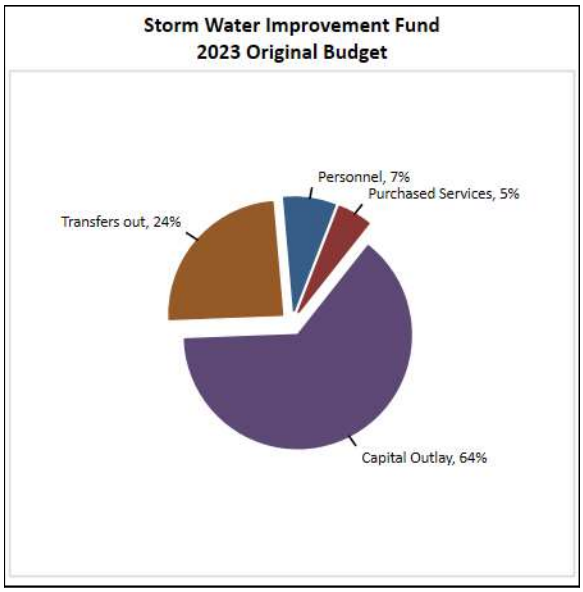
Change from Prior Year

Change from Prior Year Approved Budget	$ 1,610,110
Percentage Change	92 %

Department Staffing Summary

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Full Time	3.70	4.65	4.65	3.70
Department Total Budget	**3.70**	**4.65**	**4.65**	**3.70**

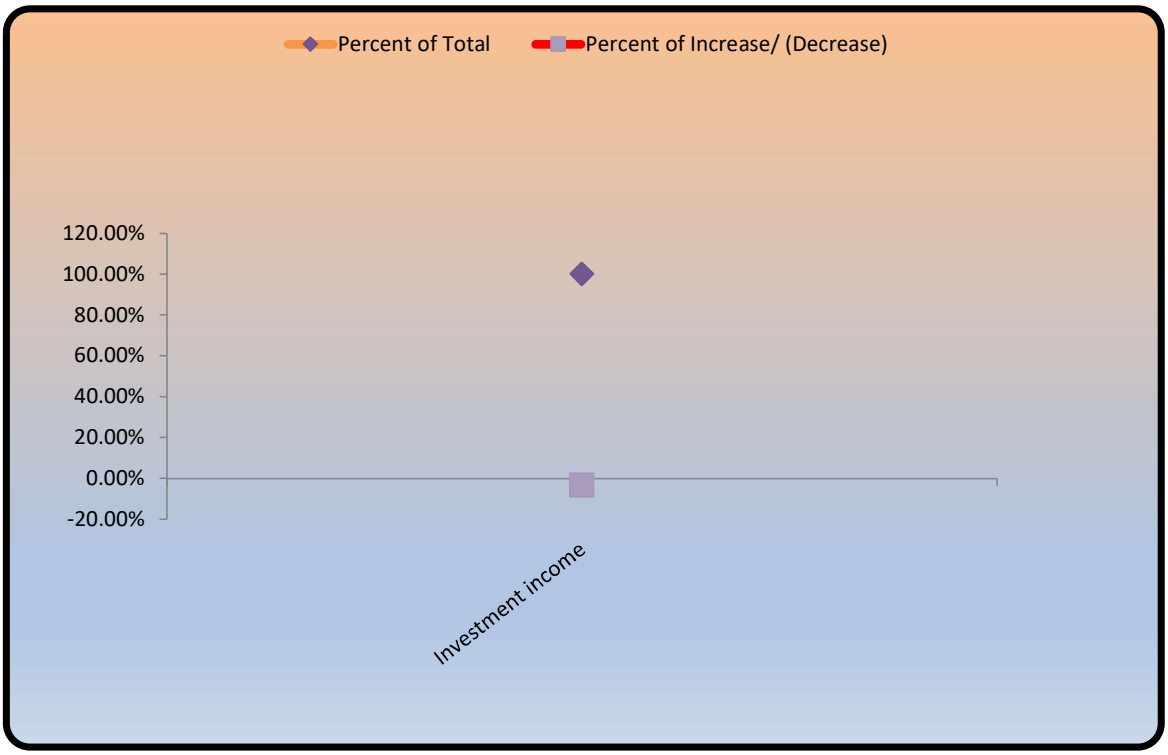




City of Washington

Vehicle & Equipment Replacement

Fund Revenue



Revenue	Original Budget 2023	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2022
Investment income	$10,000	100.00%	($344)	-3.33%	$10,344
Total Revenue	$10,000	100.00%	($344)	-2.15%	$10,344
Other Financing Sources	$ 285,000		$ (381,600)	-57.25%	$666,600

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.

2021-2022 Accomplishments

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

2022-2023 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)

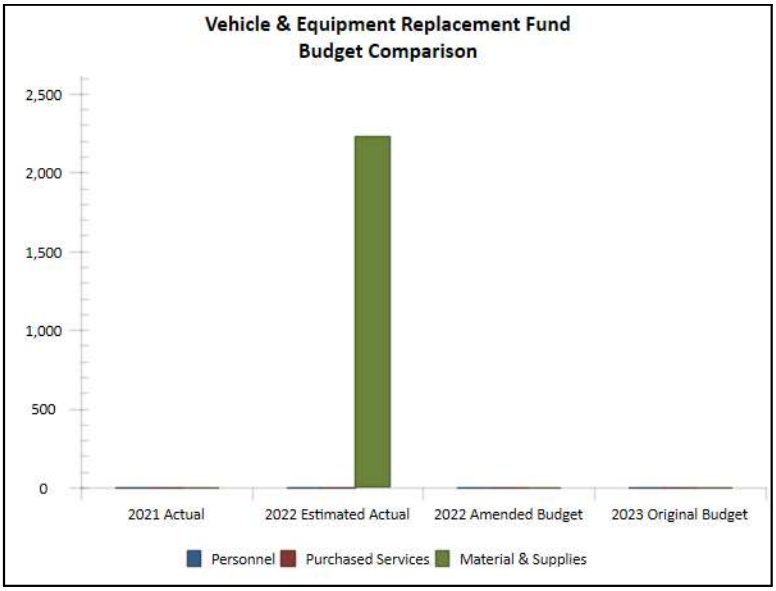
Department Budget Summary

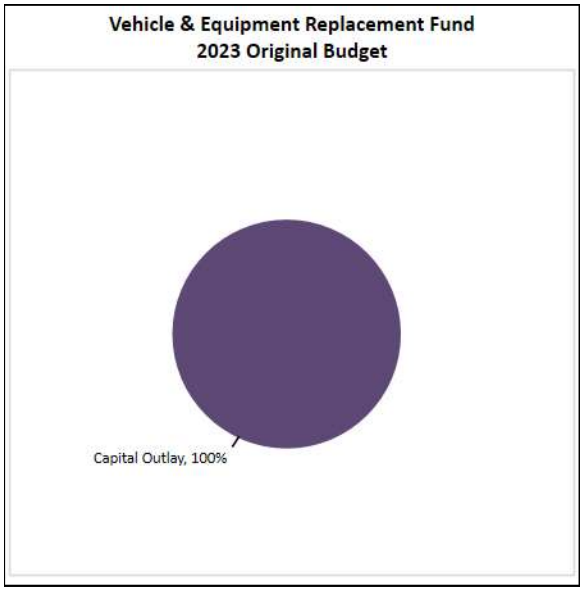
	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Material & Supplies	$ -	$ 2,234	$ -	$ -
Total Operating Expenditures	**-**	**2,234**	**-**	**-**
Capital Outlay	857,108	501,196	1,352,900	1,049,970
Department Total Budget	**$ 857,108**	**$ 503,430**	**$ 1,352,900**	**$ 1,049,970**

Change from Prior Year

Change from Prior Year Approved Budget	$ (302,930)
Percentage Change	(22)%

Vehicle & Equipment Replacement Fund

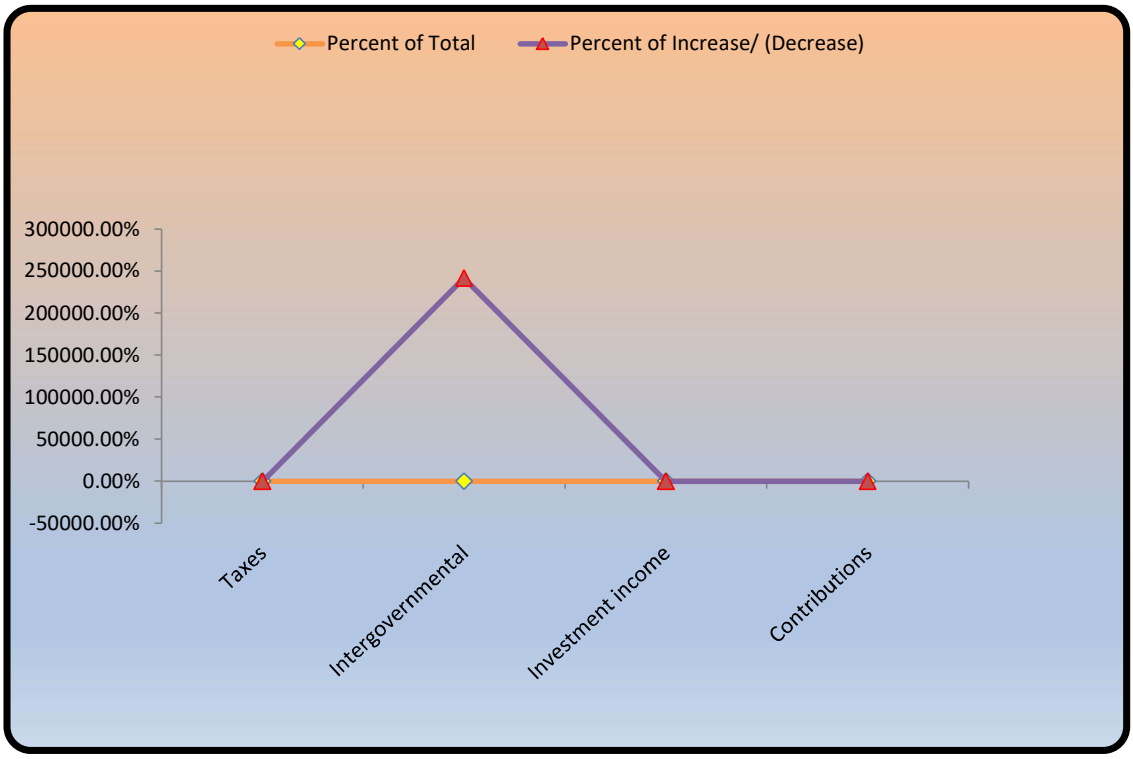




City of Washington

Capital Improvement Sales Tax

Fund Revenue



Revenue	Original Budget 2023	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2022
Taxes	$ 2,655,000	52.24%	$ 119,277	4.70%	$ 2,535,723
Intergovernmental	2,417,590	47.57%	2,416,590	241659.00%	1,000
Investment income	10,000	0.20%	(5,925)	-37.20%	15,925
	$ 5,082,590	100.00%	$2,529,942	241626.50%	$ 2,552,648

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.

2021-2022 Accomplishments

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

2022-2023 Goals & Objectives

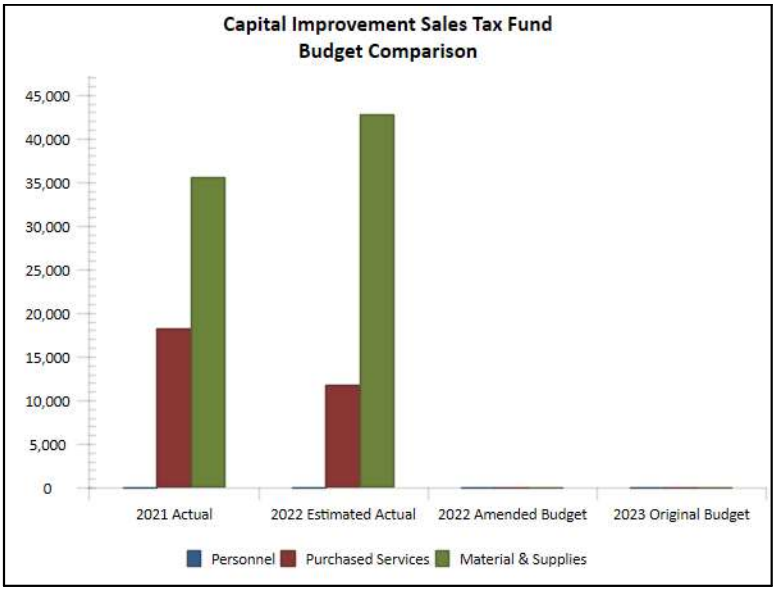
- Meet debt service requirements. (Strategic Goal #3)
- Budget and plan for new projects included in the capital improvement sale tax renewal plan. (Strategic Goal #1)
- Construct or purchase various improvements listed in the long-range capital improvement plan. (Strategic Goal #1, Objective #2)
- Design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

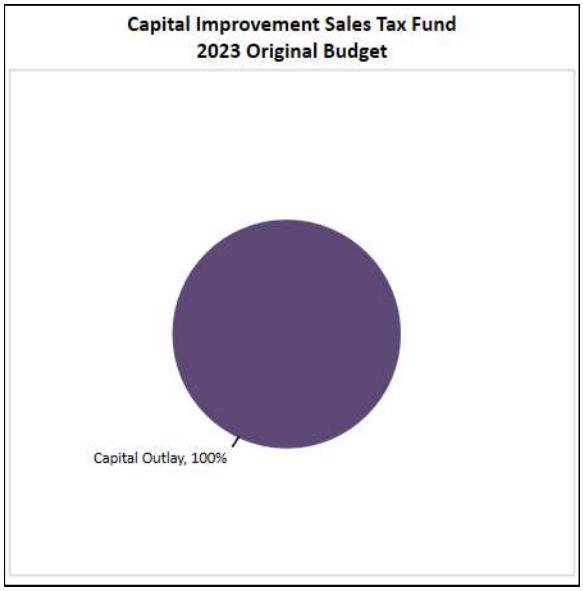
Department Budget Summary	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Purchased Services	$ 18,168	$ 11,750	$ -	$ -
Material & Supplies	35,500	42,685	-	-
Total Operating Expenditures	**53,668**	**54,435**	**-**	**-**
Capital Outlay	3,353,673	1,977,385	4,496,750	4,930,000
Transfers out	981,360	-	-	-
Department Total Budget	**$ 4,388,701**	**$ 2,031,820**	**$ 4,496,750**	**$ 4,930,000**

Change from Prior Year

Change from Prior Year Approved Budget	$ 433,250
Percentage Change	10 %

Capital Improvement Sales Tax Fund

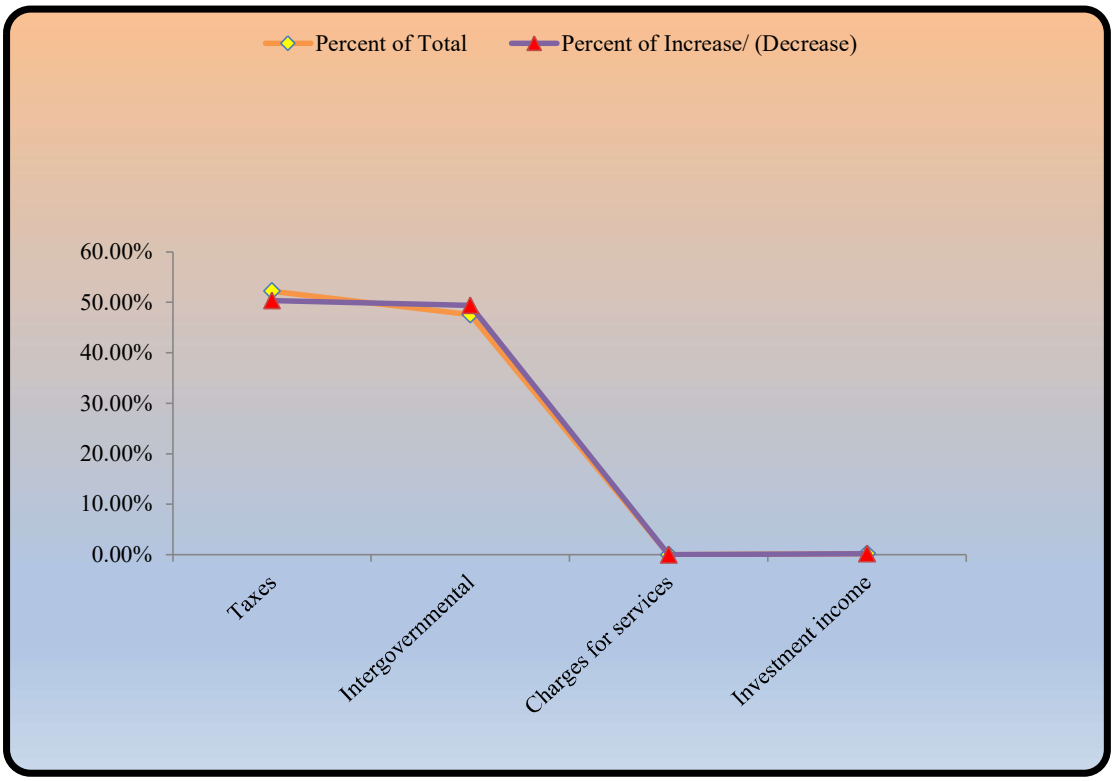




City of Washington

Transportation Sales Tax

Fund Revenue



Revenue	Original Budget 2023	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2022
Taxes	$2,655,000	52.24%	$119,283	4.70%	$2,535,717
Intergovernmental	2,417,590	47.57%	(70,876)	-2.85%	2,488,466
Charges for services	-	0.00%	-	0.00%	-
Investment income	10,000	0.20%	(890)	-8.17%	10,890
Total Revenue	$5,082,590	100.00%	$ 47,518	0.94%	$5,035,072

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.

2021-2022 Accomplishments

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

2022-2023 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)

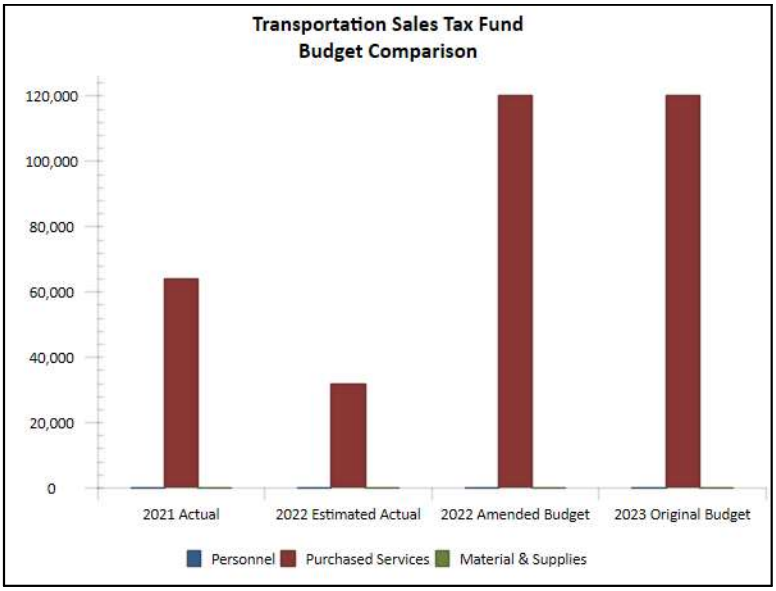
Department Budget Summary

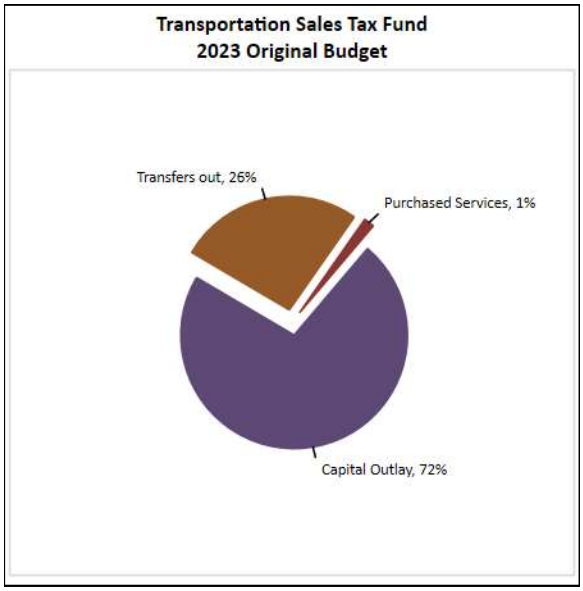
	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Purchased Services	$ 64,008	$ 31,811	$ 120,000	$ 120,000
Total Operating Expenditures	**64,008**	**31,811**	**120,000**	**120,000**
Capital Outlay	1,383,781	2,069,926	1,901,000	5,790,740
Transfers out	2,337,210	2,046,300	2,046,300	2,105,400
Department Total Budget	**$ 3,784,999**	**$ 4,148,037**	**$ 4,067,300**	**$ 8,016,140**

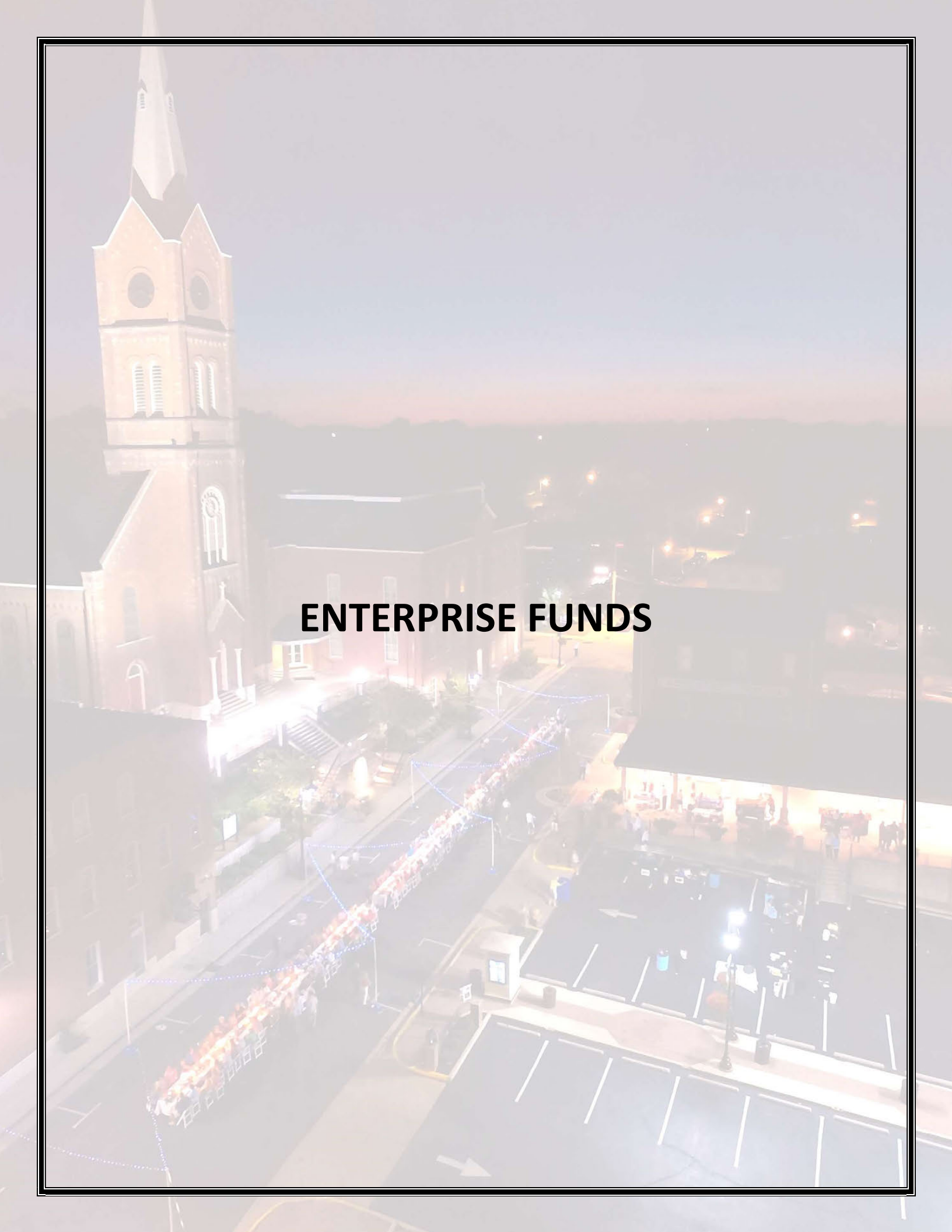
Change from Prior Year

Change from Prior Year Approved Budget	$ 3,948,840
Percentage Change	97 %

Transportation Sales Tax Fund







ENTERPRISE FUNDS

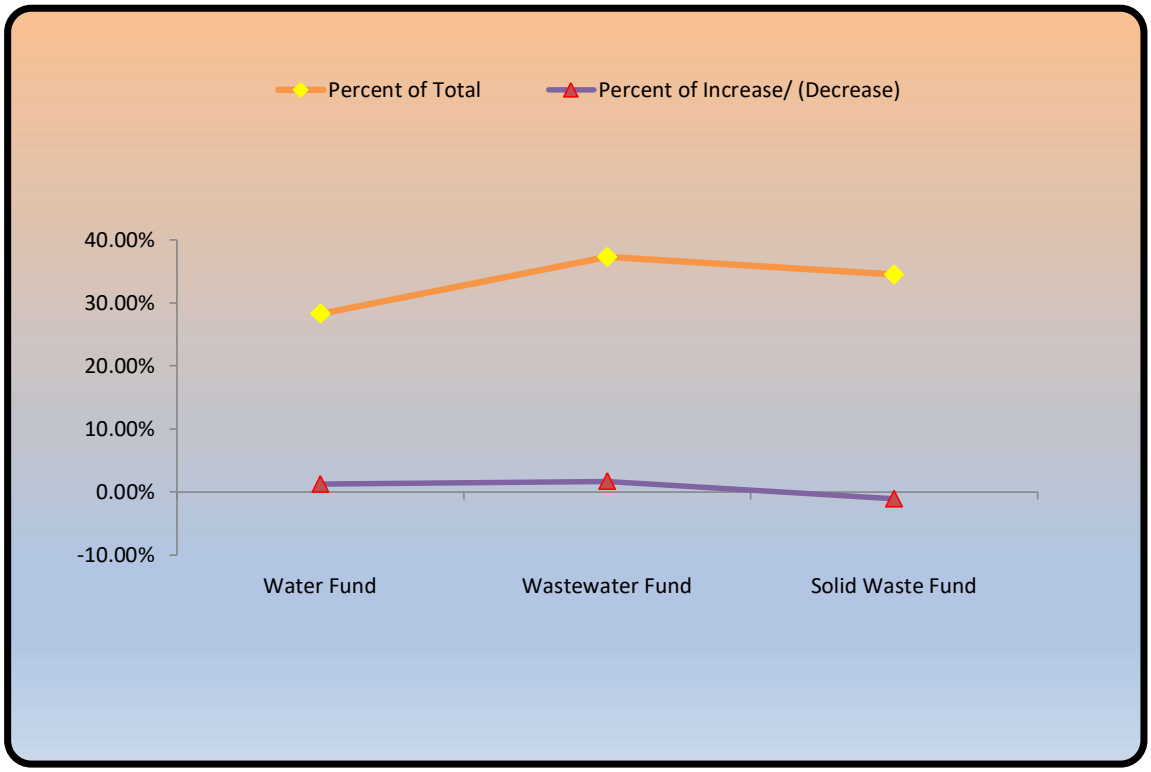
Enterprise Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended September 30, 2023

	Water Fund	Wastewater Fund	Solid Waste Fund	2023 Original Budget	2022 Amended Budget	2022 Estimated Actual
Operating Revenues	**$ 2,020,300**	**$ 2,665,000**	**$ 2,465,500**	**$ 7,150,800**	**$ 7,590,300**	**$ 7,107,455**
Operating Expenses						
Personnel	656,540	715,720	617,390	1,989,650	1,833,900	1,880,597
Purchased Services	522,970	617,670	2,117,970	3,258,610	2,987,530	2,286,377
Materials & Supplies	429,930	485,800	103,290	1,019,020	1,040,920	924,225
Total Operating Expenses	**1,609,440**	**1,819,190**	**2,838,650**	**6,267,280**	**5,862,350**	**5,091,199**
Operating Income (Loss)	**410,860**	**845,810**	**(373,150)**	**883,520**	**1,727,950**	**2,016,256**
Nonoperating Revenues (Expenses)						
Investment Income	10,000	233,000	20,000	263,000	330,000	308,271
Rents	35,610	-	8,400	44,010	43,070	78,919
Intergovernmental	-	-	-	-	-	72,925
Depreciation	(430,000)	(1,200,000)	(50,000)	(1,680,000)	(1,900,000)	-
Debt Service - Principal	(253,000)	(1,055,000)	-	(1,308,000)	(1,260,300)	(1,030,000)
Debt Service - Interest	(123,000)	(369,200)	-	(492,200)	(552,200)	(405,186)
Debt Service - Misc	44,920	(31,200)	-	13,720	(12,730)	(46,190)
Capital Outlay	(1,092,000)	(862,120)	(390,000)	(2,344,120)	(2,472,280)	(1,889,746)
Total Nonoperating Revenues (Expenses)	**(1,807,470)**	**(3,284,520)**	**(411,600)**	**(5,503,590)**	**(5,824,440)**	**(2,911,007)**
Income (Loss) before Capital Contributions and Transfers	**(1,396,610)**	**(2,438,710)**	**(784,750)**	**(4,620,070)**	**(4,096,490)**	**(894,751)**
Total Other Financing Sources (Uses)	**(20,000)**	**(20,000)**	**(15,000)**	**(55,000)**	**(55,000)**	**490**
Change in Net Position	**(1,416,610)**	**(2,458,710)**	**(799,750)**	**(4,675,070)**	**$ (4,151,490)**	**$ (894,261)**
Estimated Beginning Fund Balance/Net Position, October 1	**5,880,330**	**10,883,110**	**2,077,870**	**18,841,310**		
Estimated Net Position before Adjustments	**4,463,720**	**8,424,400**	**1,278,120**	**14,166,240**		
Adjustments for:						
Capital Outlay	1,092,000	862,120	390,000	2,344,120		
Debt Service - Principal	253,000	1,055,000	-	1,308,000		
Depreciation	430,000	1,200,000	50,000	1,680,000		
Subtotal	**6,238,720**	**11,541,520**	**1,718,120**	**19,498,360**		
Less: Net Investment in Capital Assets	**(4,388,725)**	**(9,928,620)**	**(3,530,362)**	**(17,847,707)**		
Subtotal	**1,849,995**	**1,612,900**	**(1,812,242)**	**1,650,653**		
Less: Funding Requirements						
25% Fund Balance, Committed for Operations	(402,400)	(454,800)	(709,700)	(1,566,900)		
Estimated Net Position, September 30, 2023	**$ 1,447,595**	**$ 1,158,100**	**$ (2,521,942)**	**$ 83,753**		

City of Washington

Enterprise Funds

Operating Revenue by Fund

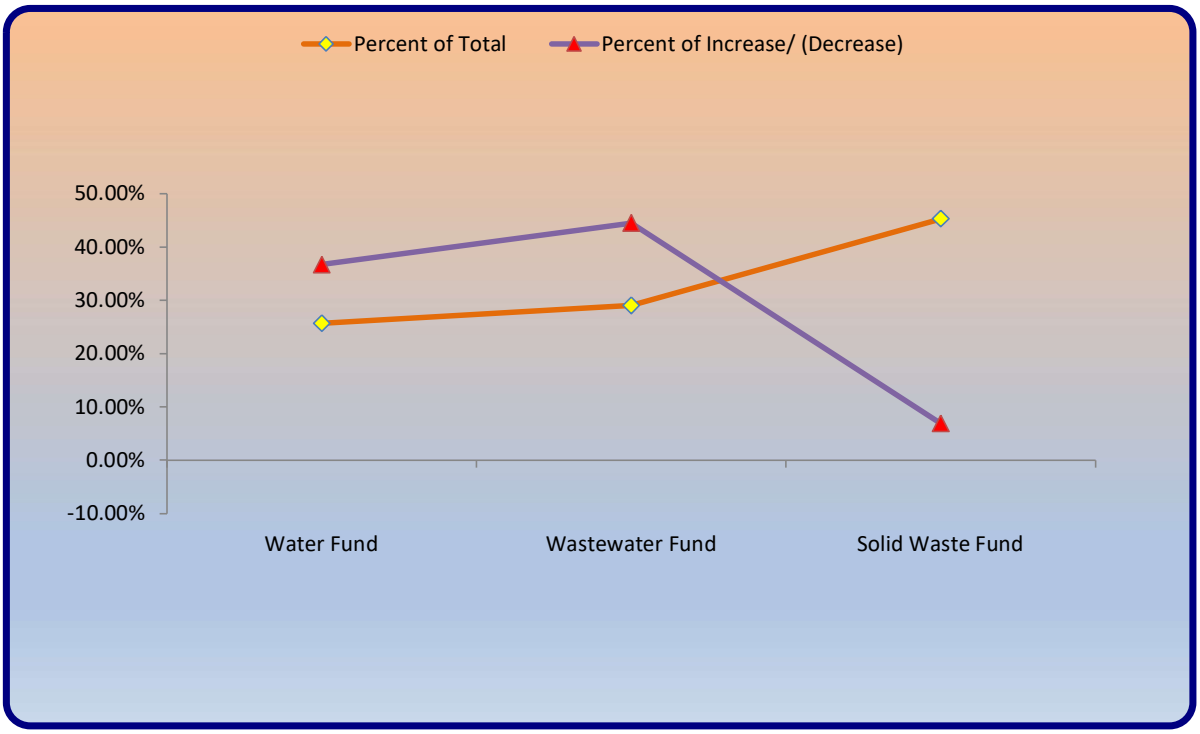


Operating Revenue	Original Budget 2023	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2022
Water Fund	$ 2,020,300	28.25%	$ 25,290	1.27%	$ 1,995,010
Wastewater Fund	2,665,000	37.27%	44,518	1.70%	2,620,482
Solid Waste Fund	2,465,500	34.48%	(26,463)	-1.06%	2,491,963
Total Operating Revenue	$ 7,150,800	100.00%	$ 43,345	1.90%	$ 7,107,455
Non-Operating Revenue					
Water Fund	$ 45,610	14.86%	$ (34,940)	-43.38%	$ 80,550
Wastewater Fund	233,000	75.89%	(95,407)	-29.05%	328,407
Solid Waste Fund	28,400	9.25%	(22,758)	-44.49%	51,158
Total Non-Operating Revenue	$ 307,010	100.00%	$ (153,105)	-116.91%	$ 460,115

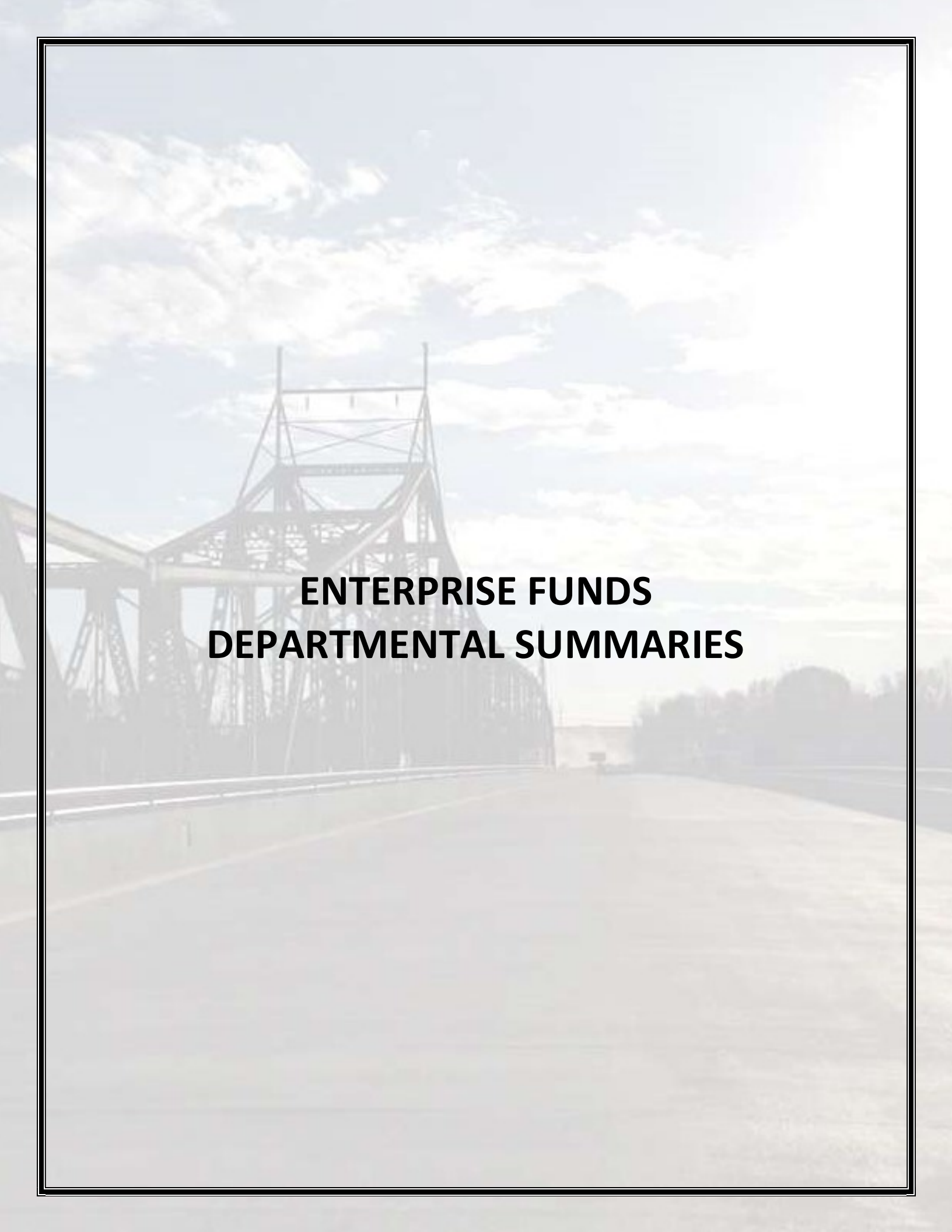
City of Washington

Enterprise Fund

Operating Expenses by Fund



Operating Expenses	Original Budget 2023	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2022
Water Fund	$ 1,609,440	25.68%	$ 432,137	36.71%	$ 1,177,303
Wastewater Fund	1,819,190	29.03%	560,107	44.49%	1,259,083
Solid Waste Fund	2,838,650	45.29%	183,838	6.92%	2,654,812
Total Operating Expenses	$ 6,267,280	100.00%	$ 1,176,082	23.10%	$ 5,091,198
Non-Operating Expenses					
Water Fund	$ 1,853,080	31.89%	$ 823,130	79.92%	$ 1,029,950
Wastewater Fund	3,517,520	60.54%	1,434,670	68.88%	2,082,850
Solid Waste Fund	440,000	7.57%	125,481	39.90%	314,519
Total Non-Operating Expenses	$ 5,810,600	100.00%	$ 2,383,281	69.54%	$ 3,427,319



ENTERPRISE FUNDS
DEPARTMENTAL SUMMARIES

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.

2021-2022 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.

2022-2023 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

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 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

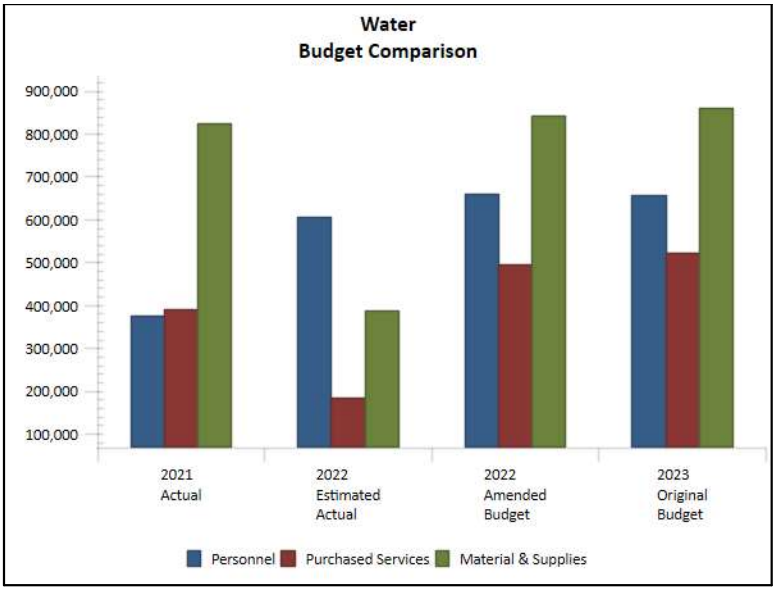
	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Personnel	$ 376,026	$ 605,491	$ 659,670	$ 656,540
Purchased Services	391,061	184,723	495,010	522,970
Material & Supplies	824,508	387,089	842,060	859,930
Total Operating Expenditures	**1,591,595**	**1,177,303**	**1,996,740**	**2,039,440**
Capital Outlay	-	1,029,950	1,494,000	1,092,000
Debt Service	100,921	-	343,910	331,080
Department Total Budget	**$ 1,692,516**	**$ 2,207,253**	**$ 3,834,650**	**$ 3,462,520**

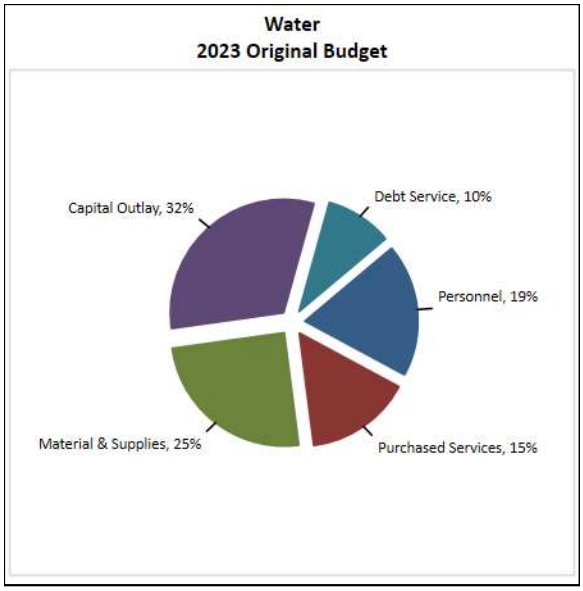
Change from Prior Year

Change from Prior Year Approved Budget	$ (372,130)
Percentage Change	(10)%

Department Staffing Summary

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Elected Officials	0.20	0.20	0.20	0.25
Full Time	7.00	10.00	10.00	10.00
Department Total Budget	**7.20**	**10.20**	**10.20**	**10.25**





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.

2021-2022 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.

2022-2023 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

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 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

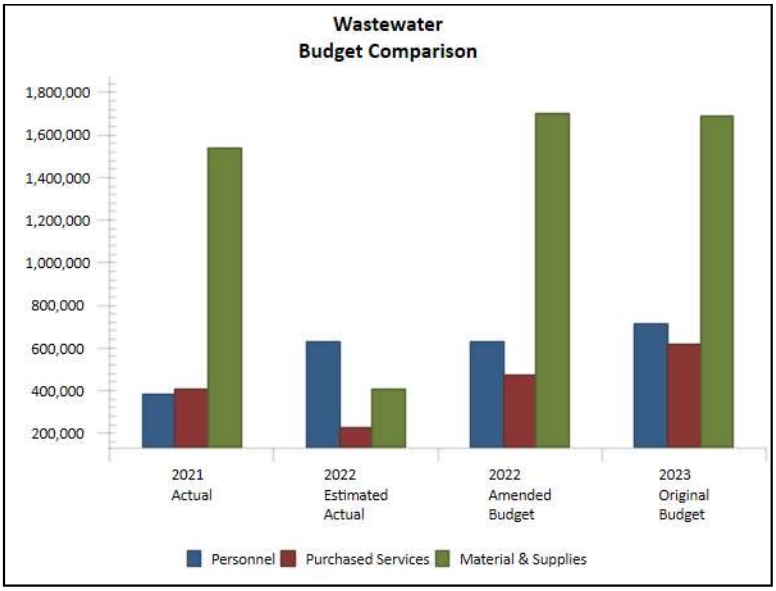
	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Personnel	$ 379,313	$ 631,013	$ 631,250	$ 715,720
Purchased Services	406,549	224,956	470,940	617,670
Material & Supplies	1,540,328	403,115	1,699,760	1,685,800
Total Operating Expenditures	**2,326,190**	**1,259,084**	**2,801,950**	**3,019,190**
Capital Outlay	-	859,796	978,280	862,120
Debt Service	472,433	1,481,376	1,481,320	1,455,400
Department Total Budget	**$ 2,798,623**	**$ 3,600,256**	**$ 5,261,550**	**$ 5,336,710**

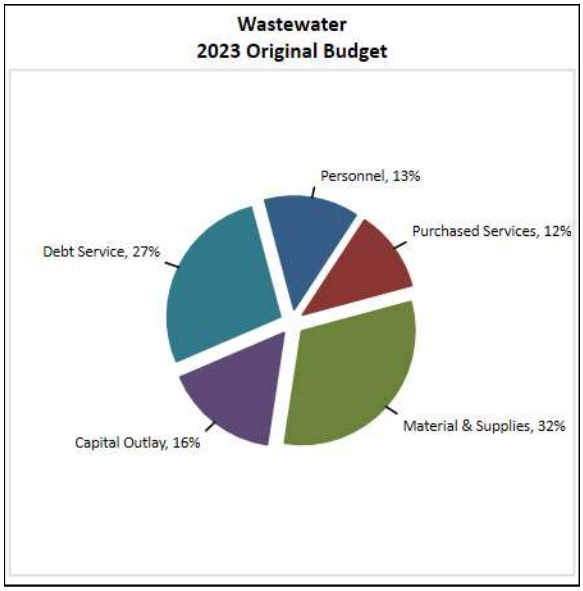
Change from Prior Year

Change from Prior Year Approved Budget	$ 75,160
Percentage Change	1 %

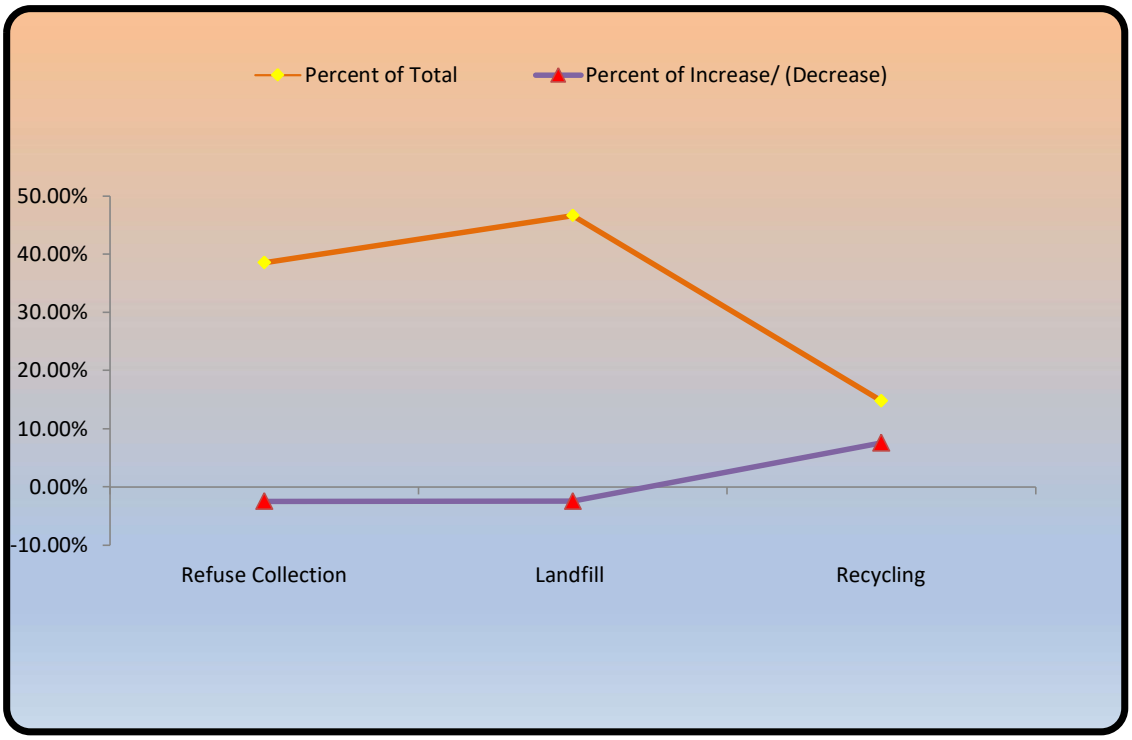
Department Staffing Summary

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Full Time	10.00	10.00	10.00	10.00
Department Total Budget	**10.00**	**10.00**	**10.00**	**10.00**





City of Washington
Solid Waste Fund
Operating Revenue by Department

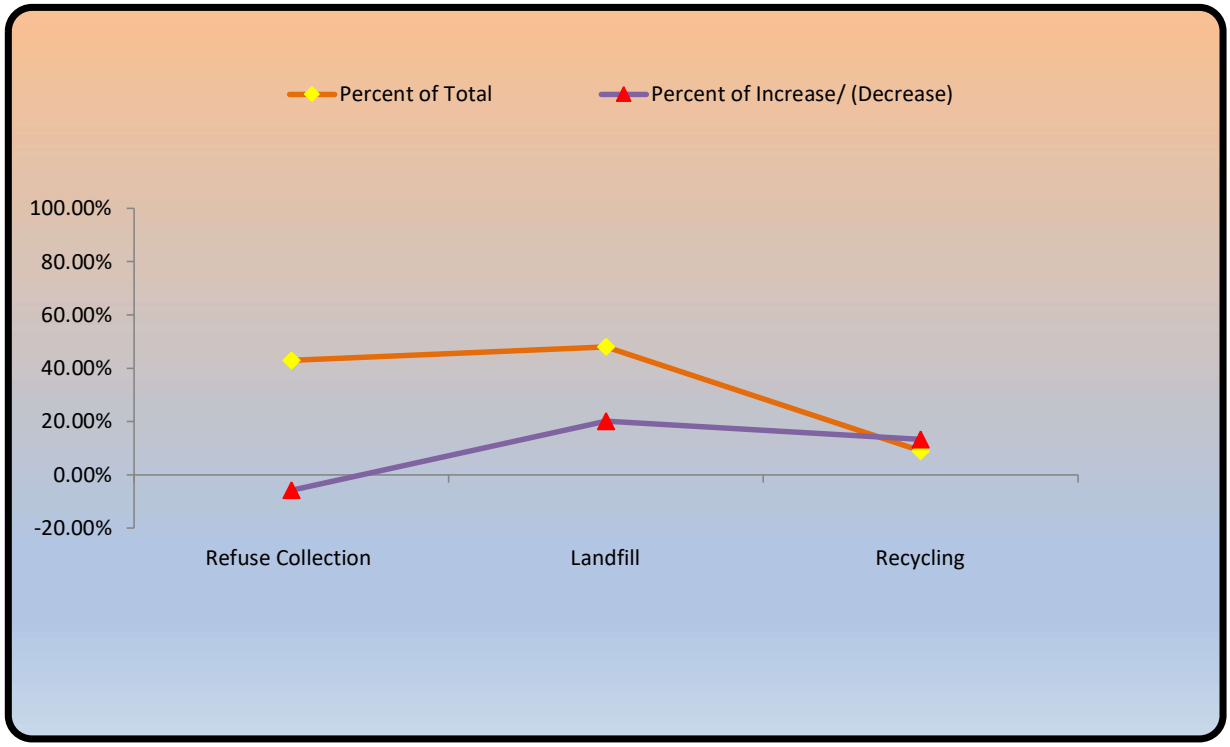


Operating Revenue	Original Budget 2023	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2022
Refuse Collection	$ 950,500	38.55%	$ (23,776)	-2.44%	$ 974,276
Landfill	1,150,000	46.64%	(28,443)	-2.41%	1,178,443
Recycling	365,000	14.80%	25,755	7.59%	339,245
Total Revenue	$ 2,465,500	100.00%	$ (26,464)	-1.06%	$ 2,491,964
Non-Operating Revenue					
Investment Income	$ 20,000		$ (22,758)	-53.23%	$ 42,758
Rent	8,400		-	0.00%	8,400
Total Non-Operating	$ 28,400		$ (22,758)	-44.49%	$ 51,158

City of Washington

Solid Waste Fund

Operating Expenses by Department



Operating Expenses	Original Budget 2023	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2022
Refuse Collection	$ 1,220,160	42.98%	$ (74,784)	-5.78%	$ 1,294,944
Landfill	1,364,190	48.06%	228,871	20.16%	1,135,319
Recycling	254,300	8.96%	29,751	13.25%	224,549
Total Operating Expenses	$ 2,838,650	100.00%	$ 183,838	6.92%	$ 2,654,812
Non-Operating Expense	$ 440,000		440,000	0.00%	$ -

Mission Statement

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

2021-2022 Accomplishments

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

2022-2023 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	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 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 Household	$ 2.69	$ 2.63	$ 2.63	$ 2.60

Department Budget Summary	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Personnel	$ 36,078	$ 67,376	$ 13,560	$ 6,560
Purchased Services	1,296,606	1,226,637	1,216,300	1,213,600
Material & Supplies	850	931	-	-
Total Operating Expenditures	**1,333,534**	**1,294,944**	**1,229,860**	**1,220,160**
Department Total Budget	**$ 1,333,534**	**$ 1,294,944**	**$ 1,229,860**	**$ 1,220,160**

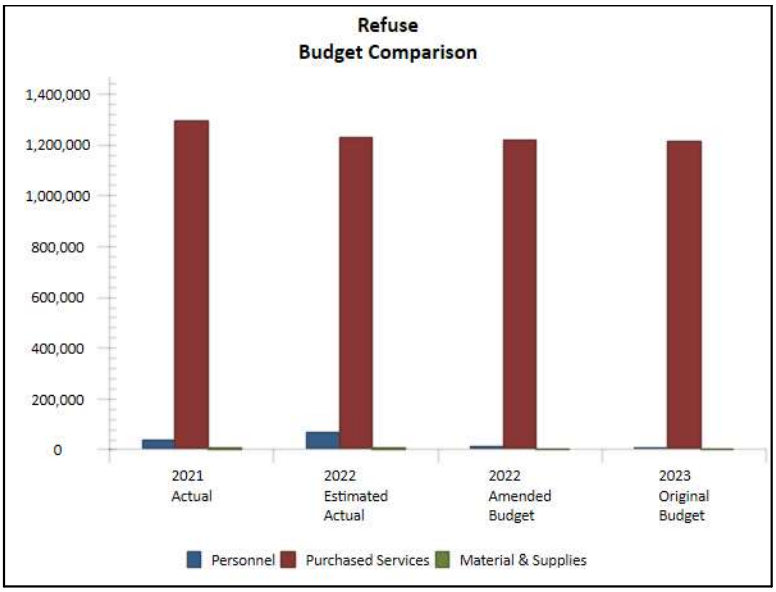
Change from Prior Year

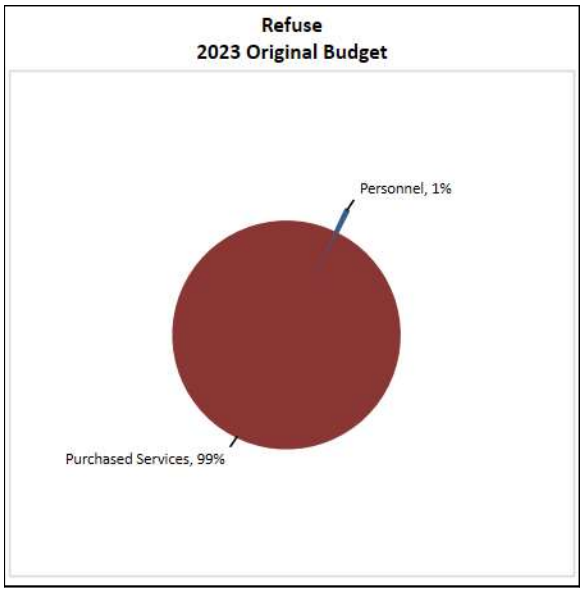
Change from Prior Year Approved Budget	$ (9,700)

Change from Prior Year

Percentage Change (1)%

Department Staffing Summary	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 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.

2021-2022 Accomplishments

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

2022-2023 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	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Target
Tons of Trash Added	27,000	28,000	28,000	28,000
Percentage of Landfill Closed	0.72	0.75	0.75	0.77
Average Bill	$ 114.91	$ 123.82	$ 123.82	$ 120.00

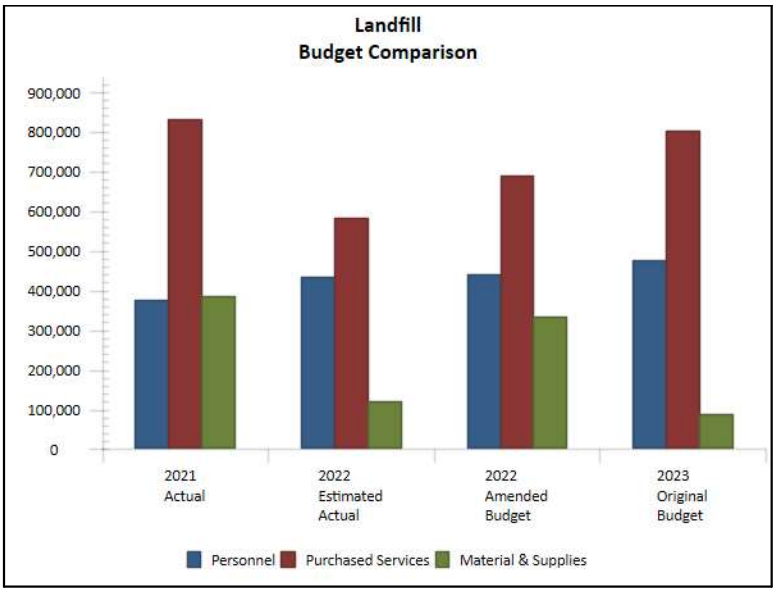
Department Budget Summary	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Personnel	$ 377,004	$ 433,842	$ 440,960	$ 475,310
Purchased Services	832,409	581,880	688,390	801,030
Material & Supplies	385,999	119,597	333,700	87,850
Total Operating Expenditures	**1,595,412**	**1,135,319**	**1,463,050**	**1,364,190**
Capital Outlay	-	-	-	390,000
Department Total Budget	**$ 1,595,412**	**$ 1,135,319**	**$ 1,463,050**	**$ 1,754,190**

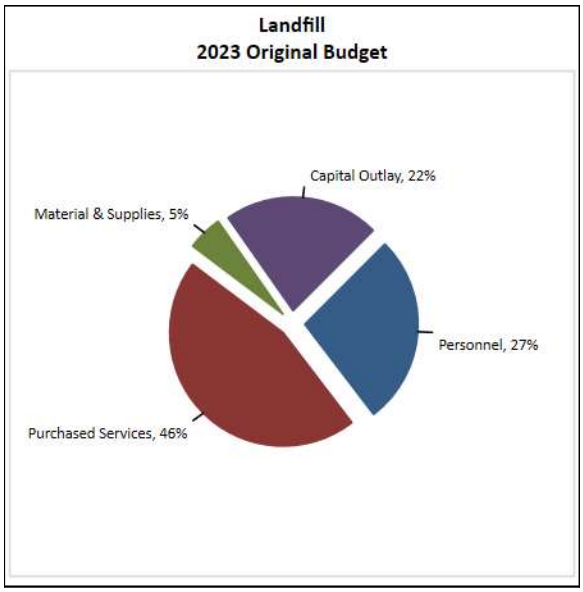
Change from Prior Year

Change from Prior Year Approved Budget	$ 291,140
Percentage Change	20 %

Department Staffing Summary

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Full Time	8.75	6.75	6.75	6.75
Department Total Budget	**8.75**	**6.75**	**6.75**	**6.75**





Mission Statement

Support contracted curbside recycle pickup for residential areas. Maintain 6 Eight-yard recycle dumpsters for non-resident use. Accept cardboard and bale for resale to reduce volume put into landfill. Accept and grind yard waste and tree limbs on site for making compost for residents to use.

2021-2022 Accomplishments

- ✓ Reduced workers compensation claims by promoting a safe work environment and training.
- ✓ Grind 14'000 CYD of brush and yard waste for residential compost.
- ✓ Managed 6 eight-yard recycle dumpsters at recycle facility.
- ✓ Provide curbside yard waste pickup for city residents.

2022-2023 Goals & Objectives

- Continue to support efficient contracted curbside services while increasing tons recycled. (Strategic Goal #5, Objective #2)
- Continue single stream collection at recycling facility, to reduce items entering the landfill. (Strategic Goal #5)
- Continue customer service support 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

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Target
Cubic Yards of Single Stream Materials Recycled from Recycling Facility	4,992	4,992	4,992	4,992
Tons of Cardboard Recycled (C&NC)	135	115	115	140
Tons of Scrap Metal from Recycle Facility	75	91	91	100
Tons of Recycling Picked up Curbside	543	585	585	590

Department Budget Summary

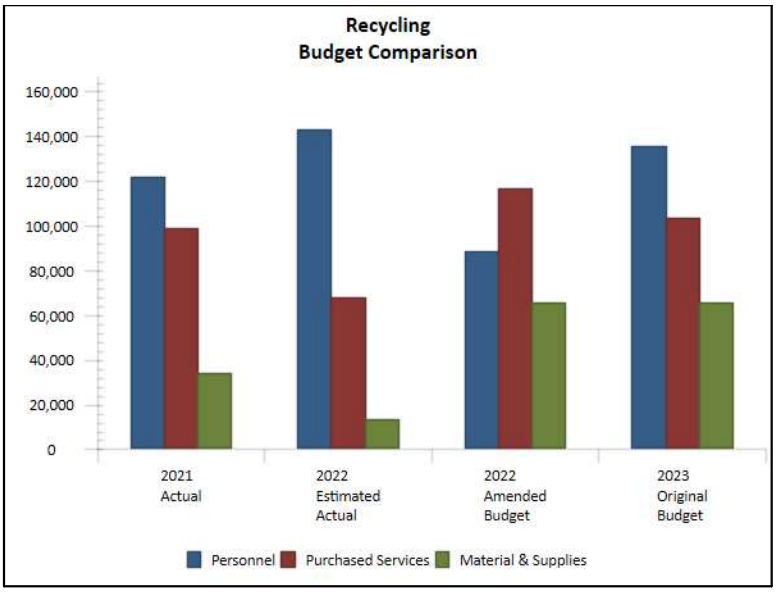
	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Personnel	$ 121,957	$ 142,875	$ 88,460	$ 135,520
Purchased Services	99,184	68,181	116,890	103,340
Material & Supplies	33,956	13,494	65,400	65,440
Total Operating Expenditures	**255,097**	**224,550**	**270,750**	**304,300**
Department Total Budget	**$ 255,097**	**$ 224,550**	**$ 270,750**	**$ 304,300**

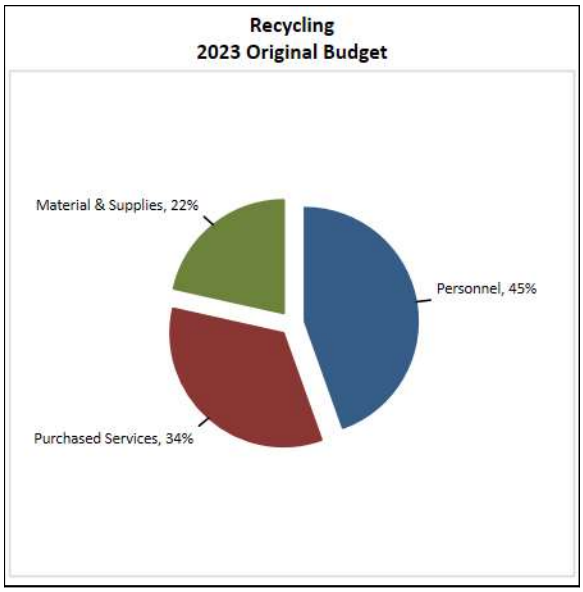
Change from Prior Year

Change from Prior Year Approved Budget	$ 33,550
Percentage Change	12 %

Department Staffing Summary

	2021 Actual	2022 Estimated Actual	2022 Amended Budget	2023 Original Budget
Full Time	0.75	0.75	0.75	1.75
Department Total Budget	**0.75**	**0.75**	**0.75**	**1.75**

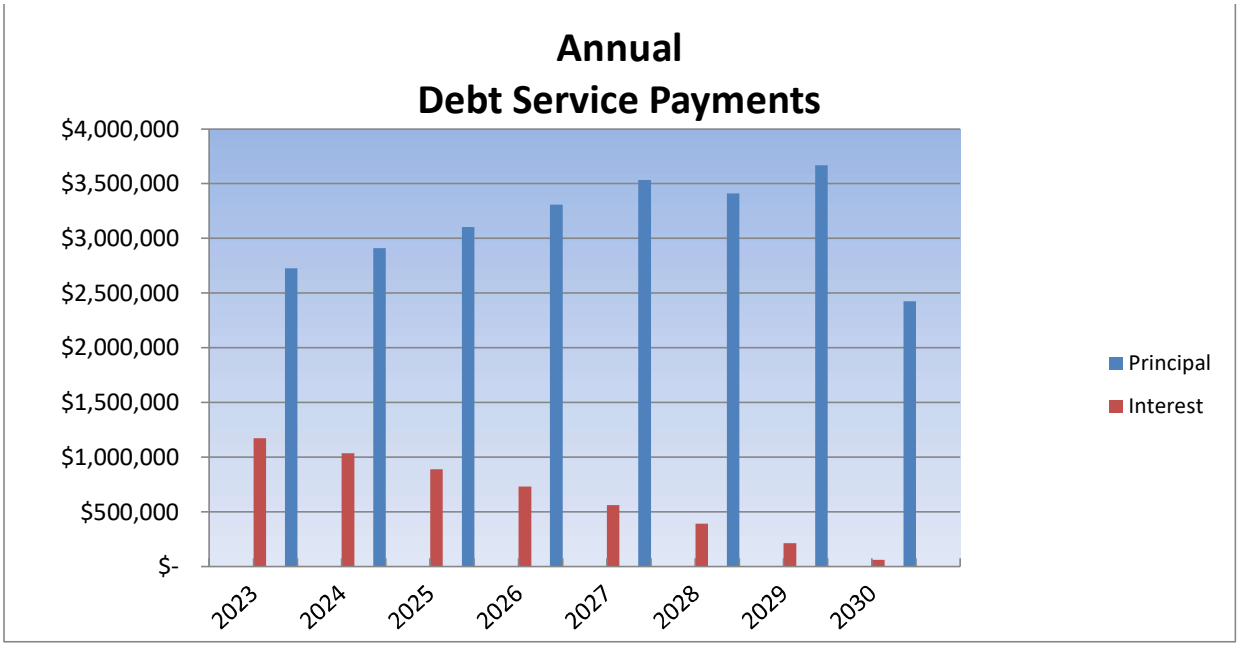




DEBT SERVICE SCHEDULES

Debt Service Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended September 30, 2023

	COPS Fund	Downtown TIF - RPA #1	Rhine River TIF - RPA #2	Front & Main TIF - RPA #3	2023 Original Budget	2022 Amended Budget	2022 Estimated Actual
Revenues							
Taxes	$ -	$ 327,800	$ 148,000	$ 53,000	$ 528,800	$ 484,000	$ 534,257
Investment Income	10,000	3,000	500	600	14,100	3,700	32,986
Total Revenues	**10,000**	**330,800**	**148,500**	**53,600**	**542,900**	**487,700**	**567,243**
Expenditures							
Purchased Services	-	46,000	1,500	1,600	49,100	17,600	40,447
Material & Supplies	-	4,500	-	-	4,500	500	15,249
Capital Outlay	-	288,250	-	-	288,250	324,100	161,841
Debt Service - Principal	1,417,000	10,000	32,000	2,000	1,461,000	1,402,700	1,653,122
Debt Service - Interest	686,300	64,000	115,000	50,000	915,300	907,600	1,100,118
Debt Service - Misc	1,700	-	-	-	1,700	1,700	3,000
Total Expenditures	**2,105,000**	**412,750**	**148,500**	**53,600**	**2,719,850**	**2,654,200**	**2,973,777**
Revenues over (under) Expenditures	**(2,095,000)**	**(81,950)**	**-**	**-**	**(2,176,950)**	**(2,166,500)**	**(2,406,534)**
Other Financing Sources (Uses)							
Transfer In	1,895,400	-	-	-	1,895,400	1,836,300	1,836,300
Total Other Financing Sources (Uses)	**1,895,400**	**-**	**-**	**-**	**1,895,400**	**1,836,300**	**1,836,300**
Net Change in Fund Balance	**(199,600)**	**(81,950)**	**-**	**-**	**(281,550)**	**(330,200)**	**(570,234)**
Fund Balances, October 1	**2,087,790**	**932,670**	**580**	**80,720**	**3,101,760**		
Estimated Fund Balances, September 30, 2023	**$ 1,888,190**	**$ 850,720**	**$ 580**	**$ 80,720**	**$ 2,820,210**		



Current Debt Level to Legal Debt Limits:

2022 Assessed Value	$ 410,567,361
Debt Limit-20% of Total Assessed Valuation	$ 82,113,472
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	$ 82,113,472

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.

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.

Capital Budget

Long-Range Capital Budget Plan

Fiscal Years 2023-2032

Long-Range Capital Budget Plan Summary

Introduction

The 2023-2032 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 additional years if needed.

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.

Factor's Affecting this Budget

In April 2018, the citizens 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 2023 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.

Annual repair & maintenance costs for the City are approximately $400,000, 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.

2023 Project Highlights

- New HVAC system at the Library is estimated to cost $1.1 million.

- Replace 10 new vehicles in the City fleet.

- Upgrading Riverfront Park Playground and Skate Park Phase III Construction for approximately $250,000.

- New Airport Hangar estimated to cost $1.9 million with federal grants estimated to reimburse $1.6 million.

- New water tank on East end of town is estimated at $1.8 million.

- Street and storm water improvements funded from the Storm Water and Transportation Sales Tax Fund are expected to cost $7.9 million in FY 2023. Approximately $1.3 million will be reimbursed from federal grant money. These projects include Third Street, Jefferson Street, Westlink Drive, Front Street, and the annual street reconstruction/overlay projects as well as High Street Extension, Earth Crest Extension, Rabbit Trail Connection, and Don Avenue/Pottery Road Intersection projects.

Items Rebudgeted from Prior Years

Several projects in the capital improvement sales tax and transportation tax were started in the 2022 budget year, with the anticipated remaining estimated cost portion rebudgeted into the 2023 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 2021-2022 include:

Purchased 3 New Police Vehicles
Purchased 15 new vehicles under lease program.
Constructed Ronsick infield improvements
Added Phoenix Park Playground
Began design of new water tank
Continued slip lining program for sewer & 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

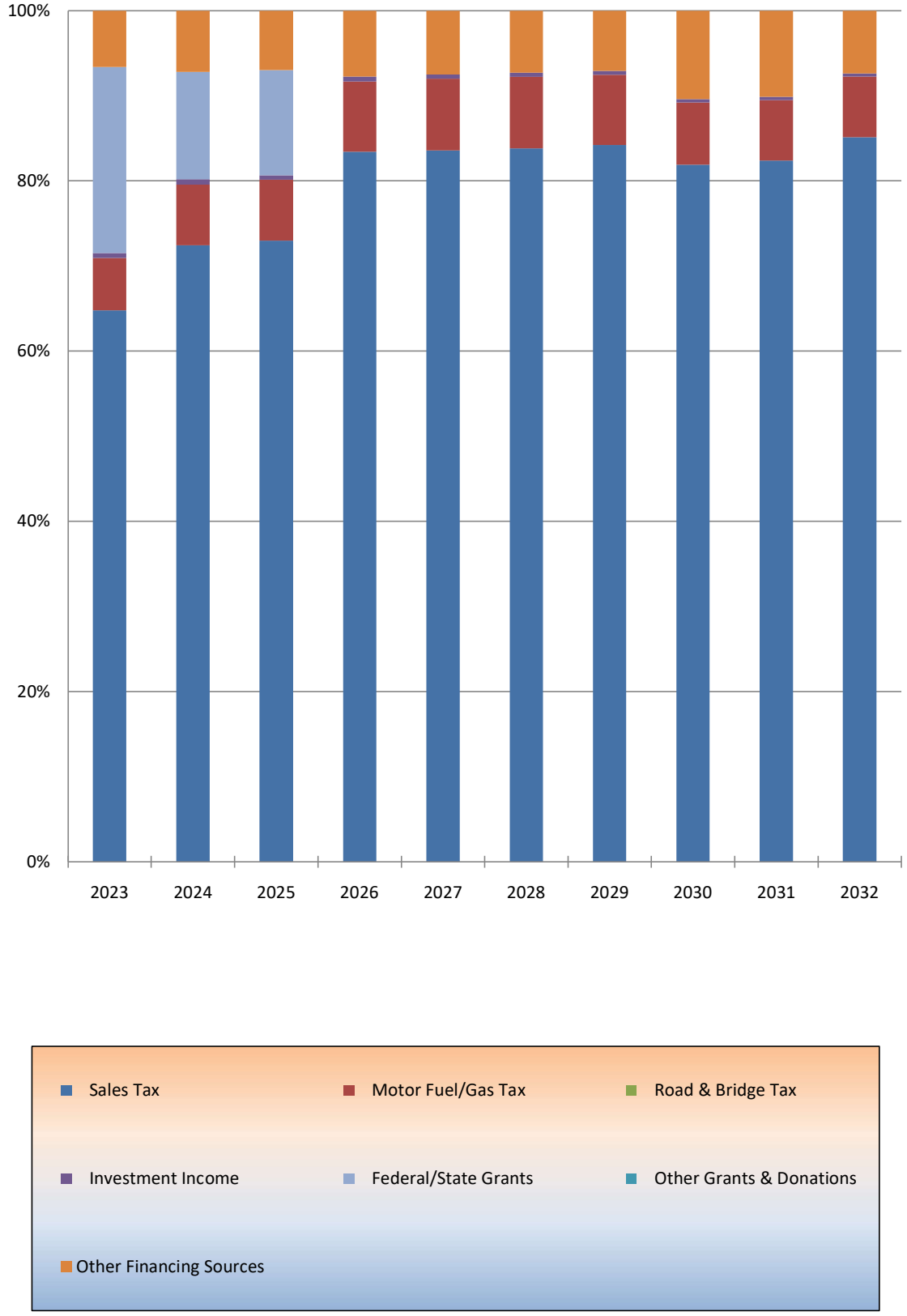
Capital Program Funds
Combined Statement of Revenues, Expenditures & Changes in Fund Balance
Fiscal 2023-2032 Budgets

	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027
Estimated Beginning Fund Balance	$ 10,257,400	$ 2,496,820	$ 2,647,040	$ 3,518,220	$ 595,150
Revenues					
Sales Tax	5,969,750	6,155,900	6,361,600	6,574,400	6,794,800
Motor Fuel/Gas Tax	565,000	605,000	625,000	650,000	685,000
Road & Bridge Tax	-	-	-	-	-
Investment Income	54,000	55,000	45,000	45,000	40,000
Subtotal	6,588,750	6,815,900	7,031,600	7,269,400	7,519,800
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
Transfers in from other funds	600,000	600,000	600,000	600,000	600,000
Total Other Financing Sources	610,000	610,000	610,000	610,000	610,000
Total Revenues	9,211,750	8,498,490	8,717,540	7,879,400	8,129,800
Expenditures					
Personnel Services	240,320	247,960	256,280	264,110	272,220
Purchased Services	270,000	270,000	270,000	270,000	270,000
Land	-	-	-	-	-
Buildings	1,230,000	1,180,100	320,000	5,000,000	-
Improvements Other Than Buildings	6,050,200	3,013,600	1,414,160	1,009,700	393,230
Infrastructure	7,865,740	3,054,930	2,692,750	1,547,290	1,564,660
Machinery & Equipment	2,585,470	1,916,980	1,967,680	1,141,810	1,077,250
Total Expenditures	18,241,730	9,683,570	6,920,870	9,232,910	3,577,360
Other Financing Uses					
Non-Capital Fund Transfers	(3,815,700)	(3,440,700)	(1,790,810)	(1,234,140)	(1,098,890)
Transfers to other funds	2,546,300	2,105,400	2,716,300	2,803,700	2,892,200
Total Other Financing Uses	(1,269,400)	(1,335,300)	925,490	1,569,560	1,793,310
Total Expenditures	16,972,330	8,348,270	7,846,360	10,802,470	5,370,670
Total Revenues and Other Financing Sources Over (Under) Other Financing Uses and Expenditures	(7,760,580)	150,220	871,180	(2,923,070)	2,759,130
Estimated Ending Fund Balance	$ 2,496,820	$ 2,647,040	$ 3,518,220	$ 595,150	$ 3,354,280

Capital Program Funds
Combined Statement of Revenues, Expenditures & Changes in Fund Balance
Fiscal 2023-2032 Budgets

	Budget 2028	Budget 2029	Budget 2030	Budget 2031	Budget 2032
Estimated Beginning Fund Balance	$ 3,354,280	$ 5,758,200	$ 8,938,300	$ 13,140,280	$ 17,539,220
Revenues					
Sales Tax	7,023,000	7,259,200	7,962,600	8,229,700	8,506,200
Motor Fuel/Gas Tax	705,000	710,000	710,000	710,000	710,000
Road & Bridge Tax	-	-	-	-	-
Investment Income	40,000	40,000	40,000	40,000	40,000
Subtotal	7,768,000	8,009,200	8,712,600	8,979,700	9,256,200
Federal/State Grants	-	-	-	-	-
Other Grants & Donations	-	-	-	-	-
Other Financing Sources					
Sale of capital assets	10,000	10,000	10,000	10,000	10,000
Transfers in from other funds	600,000	600,000	1,000,000	1,000,000	725,000
Total Other Financing Sources	610,000	610,000	1,010,000	1,010,000	735,000
Total Revenues	8,378,000	8,619,200	9,722,600	9,989,700	9,991,200
Expenditures					
Personnel Services	279,780	287,600	295,680	304,060	312,720
Purchased Services	270,000	270,000	270,000	270,000	270,000
Land	-	-	-	-	-
Buildings	-	-	-	-	-
Improvements Other Than Buildings	407,260	421,830	3,436,940	452,630	468,940
Infrastructure	1,582,900	1,602,040	1,622,140	1,643,250	1,665,420
Machinery & Equipment	1,429,800	1,094,900	1,056,540	1,322,200	1,411,700
Total Expenditures	3,969,740	3,676,370	6,681,300	3,992,140	4,128,780
Other Financing Uses					
Non-Capital Fund Transfers	(985,160)	(1,022,970)	(4,062,380)	(1,203,480)	(1,346,460)
Transfers to other funds	2,989,500	2,785,700	2,901,700	2,802,100	725,000
Total Other Financing Uses	2,004,340	1,762,730	(1,160,680)	1,598,620	(621,460)
Total Expenditures	5,974,080	5,439,100	5,520,620	5,590,760	3,507,320
Total Revenues and Other Financing Sources Over (Under) Other Financing Uses and Expenditures	2,403,920	3,180,100	4,201,980	4,398,940	6,483,880
Estimated Ending Fund Balance	$ 5,758,200	$ 8,938,300	$ 13,140,280	$ 17,539,220	$ 24,023,100

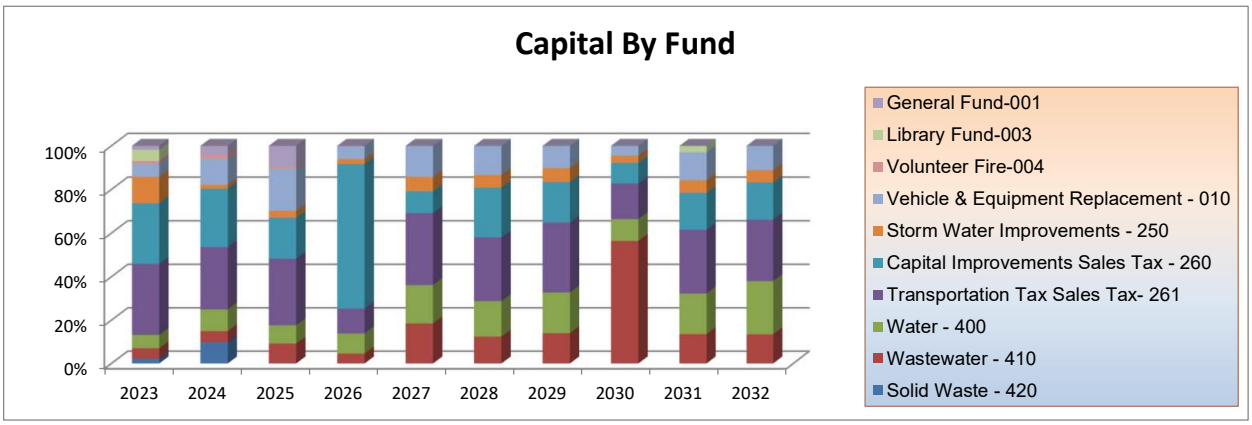
Revenue Sources



This page intentionally left blank.

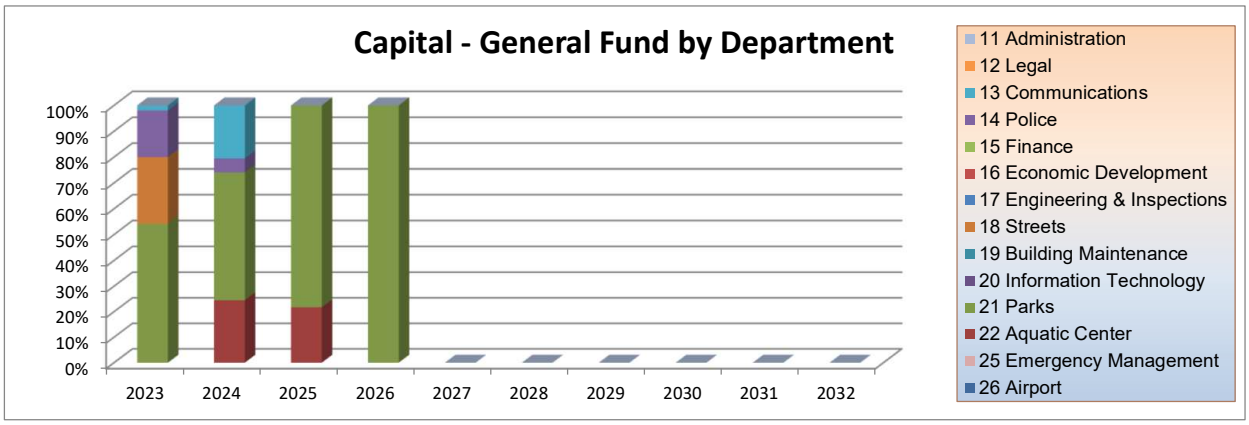
Capital Summary by Fund
Fiscal 2023-2032 Budgets

Fund	2023	2024	2025	2026	2027
General Fund-001					
11 Administration	$ -	$ -	$ -	$ -	$ -
12 Legal	-	-	-	-	-
13 Communications	6,000	90,000	-	-	-
14 Police	56,080	24,000	-	-	-
15 Finance	-	-	-	-	-
16 Economic Development	-	-	-	-	-
17 Engineering & Inspections	-	-	-	-	-
18 Streets	80,000	-	-	-	-
19 Building Maintenance	-	-	-	-	-
20 Information Technology	-	-	-	-	-
21 Parks	168,200	217,300	465,000	30,000	-
22 Aquatic Center	-	107,500	129,000	-	-
25 Emergency Management	-	-	-	-	-
26 Airport	-	-	-	-	-
	310,280	438,800	594,000	30,000	-
Special Revenue Funds					
Library Fund-003	916,500	-	-	-	-
Volunteer Fire-004	244,800	228,000	71,000	-	-
Capital Program Funds					
Vehicle & Equipment Replacement - 010	1,049,970	1,314,180	1,239,280	500,150	432,100
Storm Water Improvements - 250	2,145,000	200,000	200,000	200,000	200,000
Capital Improvements Sales Tax - 260	4,930,000	2,968,300	1,202,500	5,764,510	304,150
Transportation Tax Sales Tax- 261	5,790,740	3,174,930	1,962,000	1,000,000	1,000,000
Enterprise Funds					
Water - 400	1,092,000	1,116,600	537,180	803,800	536,500
Wastewater - 410	862,120	567,300	588,630	400,340	562,390
Solid Waste - 420	390,000	1,090,000	-	-	-
TOTAL CAPITAL REQUEST	$ 17,731,410	$ 11,098,110	$ 6,394,590	$ 8,698,800	$ 3,035,140



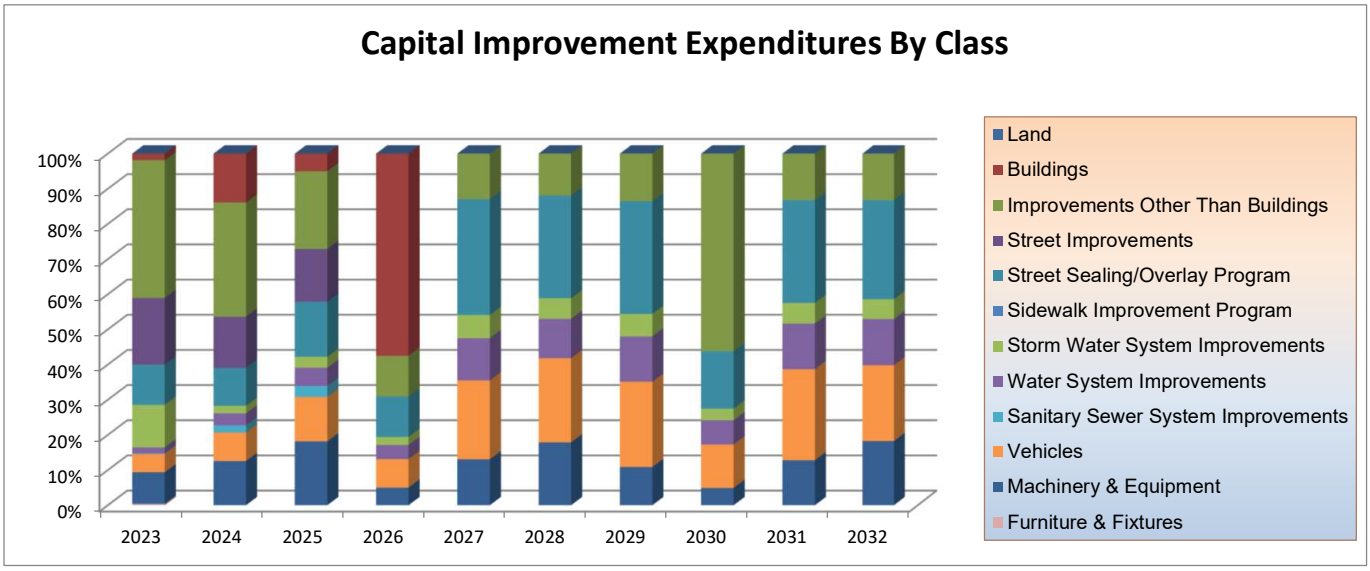
Capital Summary by Fund
Fiscal 2023-2032 Budgets

Fund	2028	2029	2030	2031	2032
General Fund-001					
11 Administration	$ -	$ -	$ -	$ -	$ -
12 Legal	-	-	-	-	-
13 Communications	-	-	-	-	-
14 Police	-	-	-	-	-
15 Finance	-	-	-	-	-
16 Economic Development	-	-	-	-	-
17 Engineering & Inspections	-	-	-	-	-
18 Streets	-	-	-	-	-
19 Building Maintenance	-	-	-	-	-
20 Information Technology	-	-	-	-	-
21 Parks	-	-	-	-	-
22 Aquatic Center	-	-	-	-	-
25 Emergency Management	-	-	-	-	-
26 Airport	-	-	-	-	-
	-	-	-	-	-
Special Revenue Funds					
Library Fund-003	-	-	-	100,000	-
Volunteer Fire-004	-	-	-	-	-
Capital Program Funds					
Vehicle & Equipment Replacement - 010	456,200	317,200	274,640	436,000	396,000
Storm Water Improvements - 250	200,000	200,000	200,000	200,000	200,000
Capital Improvements Sales Tax - 260	778,600	578,600	578,600	578,600	603,600
Transportation Tax Sales Tax- 261	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Enterprise Funds					
Water - 400	560,330	585,340	611,600	639,170	868,150
Wastewater - 410	424,830	437,630	3,450,780	464,310	478,310
Solid Waste - 420	-	-	-	-	-
TOTAL CAPITAL REQUEST	$ 3,419,960	$ 3,118,770	$ 6,115,620	$ 3,418,080	$ 3,546,060



Capital Summary by Class
Fiscal 2023-2032 Budgets

	Asset Class	2023	2024	2025	2026	2027
540100	Land	$ -	$ -	$ -	$ -	$ -
540200	Buildings	330,000	1,287,600	320,000	5,000,000	-
541100	Improvements Other Than Buildings	6,950,200	3,013,600	1,414,160	1,009,700	393,230
541101	Street Improvements	3,365,740	1,349,930	962,000	-	-
541102	Street Sealing/Overlay Program	2,025,000	1,000,000	1,000,000	1,000,000	1,000,000
541104	Sidewalk Improvement Program	-	-	-	-	-
541107	Storm Water System Improvements	2,145,000	200,000	200,000	200,000	200,000
541110	Water System Improvements	300,000	315,000	330,750	347,290	364,660
541120	Sanitary Sewer System Improvements	30,000	190,000	200,000	-	-
542100	Vehicles	924,940	751,000	808,350	704,490	680,810
542200	Machinery & Equipment	1,594,230	1,165,980	1,159,330	437,320	396,440
542300	Furniture & Fixtures	66,300	-	-	-	-
	TOTAL CAPITAL REQUEST	$ 17,731,410	$ 9,273,110	$ 6,394,590	$ 8,698,800	$ 3,035,140

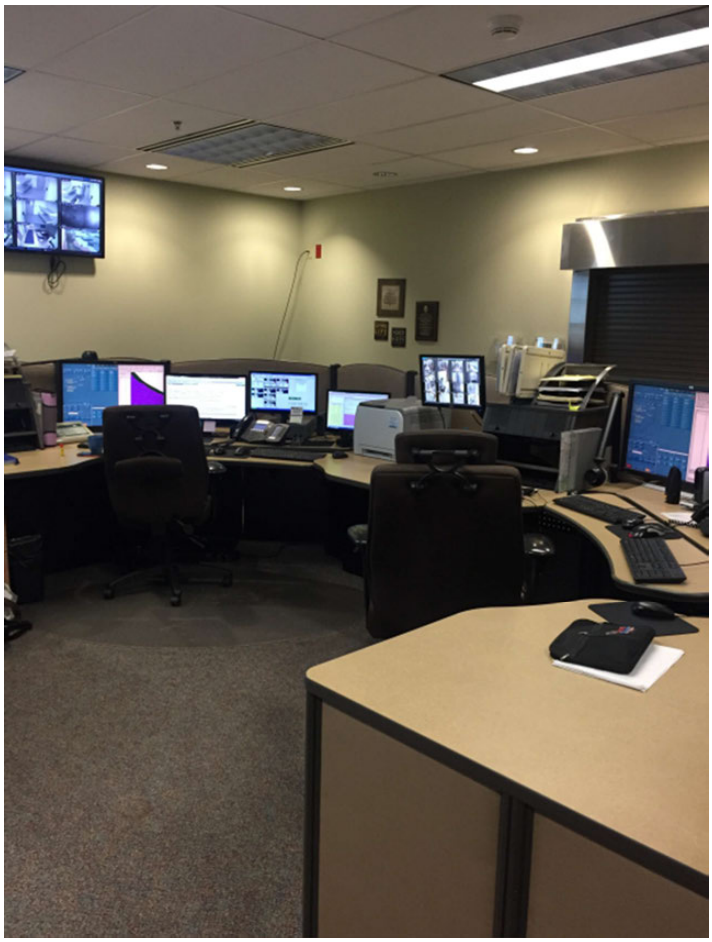


Capital Summary by Class
Fiscal 2023-2032 Budgets

	Asset Class	2028	2029	2030	2031	2032
540100	Land	$ -	$ -	$ -	$ -	$ -
540200	Buildings	-	-	-	-	-
541100	Improvements Other Than Buildings	407,260	421,830	3,436,940	452,630	468,940
541101	Street Improvements	-	-	-	-	-
541102	Street Sealing/Overlay Program	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
541104	Sidewalk Improvement Program	-	-	-	-	-
541107	Storm Water System Improvements	200,000	200,000	200,000	200,000	200,000
541110	Water System Improvements	382,900	402,040	422,140	443,250	465,420
541120	Sanitary Sewer System Improvements	-	-	-	-	-
542100	Vehicles	818,430	755,600	755,600	884,600	764,600
542200	Machinery & Equipment	611,370	339,300	300,940	437,600	647,100
542300	Furniture & Fixtures	-	-	-	-	-
	TOTAL CAPITAL REQUEST	$ 3,419,960	$ 3,118,770	$ 6,115,620	$ 3,418,080	$ 3,546,060

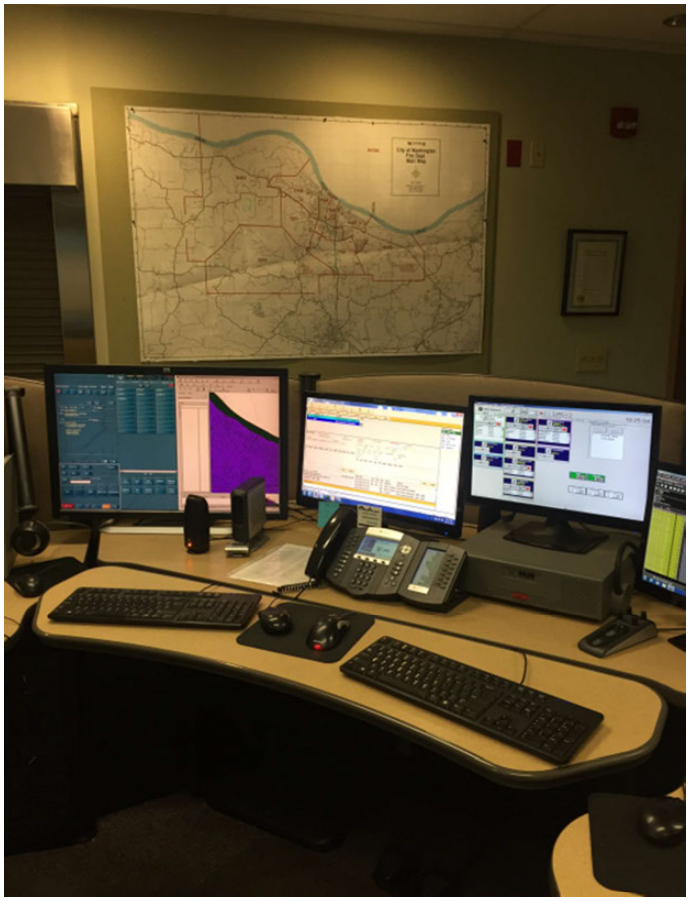
Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2023	2024	2025	2026	2027
Communications - 13						
Machinery & Equipment - 542200						
	UPS-Clay Street	$ 6,000	$ -	$ -	$ -	$ -
	Generator & Switch Gear-PSB	-	90,000	-	-	-
	DEPARTMENT TOTAL	**$ 6,000**	**$ 90,000**	**$ -**	**$ -**	**$ -**
RECAP:						
Machinery & Equipment - 542200		$ 6,000	$ 90,000	$ -	$ -	$ -
		$ 6,000	**$ 90,000**	**$ -**	**$ -**	**$ -**



Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2028	2029	2030	2031	2032
Communications - 13						
Machinery & Equipment - 542200						
	UPS-Clay Street	$ -	$ -	$ -	$ -	$ -
	Generator & Switch Gear-PSB	-	-	-	-	-
	DEPARTMENT TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
RECAP:						
Machinery & Equipment - 542200		$ -	$ -	$ -	$ -	$ -
		$ -	**$ -**	**$ -**	**$ -**	**$ -**



Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2023	2024	2025	2026	2027
Police - 14						
Improvements Other Than Buildings - 541100						
	Shooting range-Lighting	$ -	$24,000	$ -	$ -	$ -
Machinery & Equipment - 542200						
	Update audio/visual equipment in training	12,500	-	-	-	-
	Update all station equipment, software, and training-Grant pays 100%	43,580	-	-	-	-
Furniture & Fixtures - 542300						
	DEPARTMENT TOTAL	**$56,080**	**$24,000**	**$ -**	**$ -**	**$ -**
RECAP:						
Improvements Other Than Buildings - 541100		$ -	$24,000	$ -	$ -	$ -
Machinery & Equipment - 542200		56,080	-	-	-	-
Furniture & Fixtures - 542300		-	-	-	-	-
	DEPARTMENT TOTAL	**$56,080**	**$24,000**	**$ -**	**$ -**	**$ -**

Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2028	2029	2030	2031	2032
Police - 14						
Improvements Other Than Buildings - 541100						
	Shooting range-Lighting	$ -	$ -	$ -	$ -	$ -
Machinery & Equipment - 542200						
	Update audio/visual equipment in training	-	-	-	-	-
	Update all station equipment, software, and training-Grant pays 100%	-	-	-	-	-
Furniture & Fixtures - 542300						
	DEPARTMENT TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
RECAP:						
Improvements Other Than Buildings - 541100		$ -	$ -	$ -	$ -	$ -
Machinery & Equipment - 542200		-	-	-	-	-
Furniture & Fixtures - 542300		-	-	-	-	-
	DEPARTMENT TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2023	2024	2025	2026	2027
Street - 18						
Land - 540100						
Buildings - 540200						
	Front Office Renovation (Counter, Drop Ceiling Flooring, etc) Partially paid by Water, Wastewater, & Solid Waste	$ 80,000	$ -	$ -	$ -	$ -
Improvements Other Than Buildings - 541100						
Vehicles - 542100						
Machinery & Equipment - 542200						
Furniture & Fixtures - 542300						
	DEPARTMENT TOTAL	**$ 80,000**	**$ -**	**$ -**	**$ -**	**$ -**
RECAP:						
Land - 540100		$ -	$ -	$ -	$ -	$ -
Buildings - 540200		80,000	-	-	-	-
Improvements Other Than Buildings - 541100		-	-	-	-	-
Vehicles - 542100		-	-	-	-	-
Machinery & Equipment - 542200		-	-	-	-	-
Furniture & Fixtures - 542300		-	-	-	-	-
	DEPARTMENT TOTAL	**$ 80,000**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2028	2029	2030	2031	2032
Street - 18						
Land - 540100						
Buildings - 540200						
	Front Office Renovation (Counter, Drop Ceiling Flooring, etc) Partially paid by Water, Wastewater, & Solid Waste	$ -	$ -	$ -	$ -	$ -
Improvements Other Than Buildings - 541100						
Vehicles - 542100						
Machinery & Equipment - 542200						
Furniture & Fixtures - 542300						
	DEPARTMENT TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
RECAP:						
Land - 540100		$ -	$ -	$ -	$ -	$ -
Buildings - 540200		-	-	-	-	-
Improvements Other Than Buildings - 541100		-	-	-	-	-
Vehicles - 542100		-	-	-	-	-
Machinery & Equipment - 542200		-	-	-	-	-
Furniture & Fixtures - 542300		-	-	-	-	-
	DEPARTMENT TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2023	2024	2025	2026	2027
Parks - 21						
Buildings - 540200						
	M. Post Cabin Windows & Wood Replacement	$ -	$ 5,800	$ -	$ -	$ -
	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 & Asphalt Work	-	-	75,000	-	-
	Lakeview Baseball & Soccer - Lighting Control Replacements	-	16,000	-	-	-
	Run Electric Underground - Main Park Playground area	-	20,000	-	-	-
	Riverfront Park Playground - (Donation $85,000 over 2 years)	88,400	-	-	-	-
	Riverfront Dock Repairs/Upgrades	10,000	8,000	-	-	-
	Caboose Painting	11,800	-	-	-	-
	All Abilities Playground Surfacing - Replacement	-	-	250,000	-	-
	Patch Seal Pave Various Lots & Trails	42,000	78,000	40,000	30,000	-
	Lion's Lake Bridge Decking - Replacement	-	8,000	-	-	-
	Fairgrounds/Motor Sports Steps	-	15,000	-	-	-
	Dog Park Shelter-DONATION (Lions)	16,000	-	-	-	-
	Trash Enclosure for Pool & Auditorium	-	8,000	-	-	-
	DEPARTMENT TOTAL	**$ 168,200**	**$ 217,300**	**$ 465,000**	**$ 30,000**	**$ -**
RECAP:						
	Land - 540100	$ -	$ -	$ -	$ -	$ -
	Buildings - 540200	-	64,300	100,000	-	-
	Improvements Other Than Buildings - 541100	168,200	153,000	365,000	30,000	-
	DEPARTMENT TOTAL	**$ 168,200**	**$ 217,300**	**$ 465,000**	**$ 30,000**	**$ -**

Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2028	2029	2030	2031	2032
Parks - 21						
Buildings - 540200						
	M. Post Cabin Windows & Wood Replacement	$ -	$ -	$ -	$ -	$ -
	M. Post Cabin Septic System Installation	-	-	-	-	-
	Parks Shop - Hot Work Zone & Wall Relocation	-	-	-	-	-
	Riverfront Restroom Renovation	-	-	-	-	-
	Main Stage HVAC Replacement	-	-	-	-	-
Improvements Other Than Buildings - 541100						
	Phoenix Tennis Courts Painting & Asphalt Work	-	-	-	-	-
	Lakeview Baseball & Soccer - Lighting Control Replacements	-	-	-	-	-
	Run Electric Underground - Main Park Playground area	-	-	-	-	-
	Riverfront Park Playground - (Donation $85,000 over 2 years)	-	-	-	-	-
	Riverfront Dock Repairs/Upgrades	-	-	-	-	-
	Caboose Painting	-	-	-	-	-
	All Abilities Playground Surfacing - Replacement	-	-	-	-	-
	Patch Seal Pave Various Lots & Trails	-	-	-	-	-
	Lion's Lake Bridge Decking - Replacement	-	-	-	-	-
	Fairgrounds/Motor Sports Steps	-	-	-	-	-
	Dog Park Shelter-DONATION (Lions)	-	-	-	-	-
	Trash Enclosure for Pool & Auditorium	-	-	-	-	-
	DEPARTMENT TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
RECAP:						
	Land - 540100	$ -	$ -	$ -	$ -	$ -
	Buildings - 540200	-	-	-	-	-
	Improvements Other Than Buildings - 541100	-	-	-	-	-
	DEPARTMENT TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2023	2024	2025	2026	2027
Aquatic Complex-22						
Buildings - 540200						
	Renovate Old Pool Bldg. Lower Lev. Bull Pen / Party Rm.	$ -	$ 107,500	$ -	$ -	$ -
Improvements Other Than Buildings - 541100						
Machinery & Equipment - 542200						
	Large Waterslide Addition	-	-	129,000	-	-
Furniture & Fixtures - 542300						
	DEPARTMENT TOTAL	**$ -**	**$ 107,500**	**$ 129,000**	**$ -**	**$ -**
RECAP:						
Buildings - 540200		$ -	$ 107,500	$ -	$ -	$ -
Improvements Other Than Buildings - 541100		-	-	-	-	-
Machinery & Equipment - 542200		-	-	129,000	-	-
Furniture & Fixtures - 542300		-	-	-	-	-
	DEPARTMENT TOTAL	**$ -**	**$ 107,500**	**$ 129,000**	**$ -**	**$ -**

Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2028	2029	2030	2031	2032
Aquatic Complex-22						
Buildings - 540200						
	Renovate Old Pool Bldg. Lower Lev. Bull Pen / Party Rm.	$ -	$ -	$ -	$ -	$ -
Improvements Other Than Buildings - 541100						
Machinery & Equipment - 542200						
	Large Waterslide Addition	-	-	-	-	-
Furniture & Fixtures - 542300						
	DEPARTMENT TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
RECAP:						
Buildings - 540200		$ -	$ -	$ -	$ -	$ -
Improvements Other Than Buildings - 541100		-	-	-	-	-
Machinery & Equipment - 542200		-	-	-	-	-
Furniture & Fixtures - 542300		-	-	-	-	-
	DEPARTMENT TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2023	2024	2025	2026	2027
Library - 23						
Buildings - 540200						
Improvements Other Than Buildings - 541100						
	HVAC Complete Replacement (Estimated $1,100,000 Total project cost, $700,000 ARPA funds, $200,000 Library Dev funds, $200,000 CIST fund)	$ 900,000	$ -	$ -	$ -	$ -
Machinery & Equipment - 542200						
	Elevator Replacement	-	-	-	-	-
Improvements Other Than Buildings - 541100						
Furniture & Fixtures - 542300						
	Shelving in Juvenile section & upstairs storage closet	16,500	-	-	-	-
	DEPARTMENT TOTAL	**$ 916,500**	**$ -**	**$ -**	**$ -**	**$ -**
RECAP:						
Buildings - 540200		$ -	$ -	$ -	$ -	$ -
Improvements Other Than Buildings - 541100		900,000	-	-	-	-
Machinery & Equipment - 542200		-	-	-	-	-
Furniture & Fixtures - 542300		16,500	-	-	-	-
	FUND TOTAL	**$ 916,500**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2028	2029	2030	2031	2032
Library - 23						
Buildings - 540200						
Improvements Other Than Buildings - 541100						
	HVAC Complete Replacement (Estimated $1,100,000 Total project cost, $700,000 ARPA funds, $200,000 Library Dev funds, $200,000 CIST fund)	$ -	$ -	$ -	$ -	$ -
Machinery & Equipment - 542200						
	Elevator Replacement	-	-	-	100,000	-
Improvements Other Than Buildings - 541100						
Furniture & Fixtures - 542300						
	Shelving in Juvenile section & upstairs storage closet	-	-	-	-	-
	DEPARTMENT TOTAL	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**
RECAP:						
Buildings - 540200		$ -	$ -	$ -	$ -	$ -
Improvements Other Than Buildings - 541100		-	-	-	-	-
Machinery & Equipment - 542200		-	-	-	100,000	-
Furniture & Fixtures - 542300		-	-	-	-	-
	FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**

Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2023	2024	2025	2026	2027
Fire - 24						
Improvements Other Than Buildings - 541100						
	Training Center Trench Prop	30,000	$ -	$ -	$ -	$ -
	Training Center Burn Building Updates	-	30,000	-	-	-
Vehicles - 542100						
	Chief Vehicle (4-year lease possible)	58,000	-	-	-	-
	EMA Vehicle (4-year lease possible) 1/2 funded by VERF	-	58,000	-	-	-
	1 Ton-Truck with Knapaheide bed (Lease Option Possible, MODOT spec)	68,000	-	-	-	-
	Replacement Boat	-	50,000	-	-	-
Machinery & Equipment - 542200						
	Zodiac Boat (10 year Replacement)	14,000	-	-	-	-
	Surface Pros, AVL and chargers for fleet	35,000	-	-	-	-
	Rescue Tool 8144	13,000	-	-	-	-
	Headset/Intercom 8190	7,000	-	-	-	-
	Air Cascade and Bottle Fill Station	-	20,000	-	-	-
	St. 3 Generator and Switch Gear Upgrade/Replacement	-	70,000	-	-	-
	St. 4 Generator and Switch Gear Upgrade/Replacement	-	-	71,000	-	-
					-	-
Furniture & Fixtures - 542300						
	Fire HQ Kitchen Remodel and Dish Sanitizer	13,000	-	-	-	-
	Fitness Equipment (Treadmill x2, Elliptical, Kettleball Set)	6,800	-	-	-	-
	DEPARTMENT TOTAL	**$ 244,800**	**$ 228,000**	**$ 71,000**	**$ -**	**$ -**
RECAP:						
Improvements Other Than Buildings - 541100		$ 30,000	$ 30,000	$ -	$ -	$ -
Vehicles - 542100		126,000	108,000	-	-	-
Machinery & Equipment - 542200		69,000	90,000	71,000	-	-
Furniture & Fixtures - 542300		19,800	-	-	-	-
	FUND TOTAL	**$ 244,800**	**$ 228,000**	**$ 71,000**	**$ -**	**$ -**

Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2028	2029	2030	2031	2032
Fire - 24						
	Improvements Other Than Buildings - 541100					
	Training Center Trench Prop	$ -	$ -	$ -	$ -	$ -
	Training Center Burn Building Updates	-	-	-	-	-
	Vehicles - 542100					
	Chief Vehicle (4-year lease possible)	-	-	-	-	-
	EMA Vehicle (4-year lease possible) 1/2 funded by VERF	-	-	-	-	-
	1 Ton-Truck with Knapaheide bed (Lease Option Possible, MODOT spec)	-	-	-	-	-
	Replacement Boat	-	-	-	-	-
	Machinery & Equipment - 542200					
	Zodiac Boat (10 year Replacement)	-	-	-	-	-
	Surface Pros, AVL and chargers for fleet	-	-	-	-	-
	Rescue Tool 8144	-	-	-	-	-
	Headset/Intercom 8190	-	-	-	-	-
	Air Cascade and Bottle Fill Station	-	-	-	-	-
	St. 3 Generator and Switch Gear Upgrade/Replacement	-	-	-	-	-
	St. 4 Generator and Switch Gear Upgrade/Replacement	-	-	-	-	-
		-	-	-	-	-
	Furniture & Fixtures - 542300					
	Fire HQ Kitchen Remodel and Dish Sanitizer	-	-	-	-	-
	Fitness Equipment (Treadmill x2, Elliptical, Kettleball Set)	-	-	-	-	-
	DEPARTMENT TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
RECAP:						
	Improvements Other Than Buildings - 541100	$ -	$ -	$ -	$ -	$ -
	Vehicles - 542100	-	-	-	-	-
	Machinery & Equipment - 542200	-	-	-	-	-
	Furniture & Fixtures - 542300	-	-	-	-	-
	FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2023	2024	2025	2026	2027
Vehicle & Equipment Replacement Fund						
	Vehicles - 542100					
	Public Safety - Police Department - 14					
	2- Ford Interceptor SUV vehicles & 1 Ford F-150 4WD Police package-completely upfitted (5-year rotation)	$ 191,000	$ 191,000	$ 199,000	$ 199,000	$ 199,000
	Engineering - Department 17 - 172					
	2014 Chevy Impala	-	-	-	25,000	-
	Highways and streets - Department 18					
	3/4 Ton 4x4 Pickup, Fuel Tank, Toolbox (replace 1991 # 49)	50,000	-	-	-	-
	2 T-Dump Tk with snow plow/Spreader (replace 2007 #52)	172,940	-	-	-	-
	2 Ton Dump Truck with snow plow/Spreader (replace 2010 #53)	-	180,000	-	-	-
	2 Ton Dump Truck with snow plow/Spreader (replace 2010 #54)	-	-	180,000	-	-
	1 1/4 Ton Dump w/plow, spreader (replace 2007 #41)	95,000	-	-	-	-
	Tandem Axle Dump (Replace 2003 #46)	-	180,000	-	-	-
	Tandem Axle Dump (Replace 2007 #51)	-	-	180,000	-	-
	Parks - Department 21					
	2007 F-550 Truck #90 - Replacement	85,000	-	-	-	-
	2014 1/2 Ton Chevy Double Cab #86 Replacement	-	47,000	-	-	-
	2015 1 Ton Truck #103 - Replacement	-	-	54,350	-	-
	2015 1 Ton Truck #81 - Replacement	-	-	-	55,980	-
	2015 1 1/4 Ton Truck #83 - Replacement	115,000	-	-	-	-
	2016 1 Ton Truck #88 - Replacement	-	-	-	-	57,660
	2017 1 Ton Truck w/Lift Gate #98 - Replacement	-	-	-	-	-
	2022 F550 Dump Truck - Replacement	-	-	-	-	-
	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	-	160,000	-	-	-
	Roller, Steel Wheel, Bomaq Wacher	-	50,000	-	-	-
	Miller 18"	15,000	-	-	-	-
	Wheel Barrow, Wacker	-	13,000	-	-	-
	Zero Turn Mower	-	12,000	-	-	-
	Walk Behind Mower	8,000	-	-	-	-
	Backhoe, (Replaces 2007 430E)	-	-	130,000	-	-
	Line Striper (Walk Behind)	7,500	-	-	-	-
	Skidsteer Kubota (Transfer 2017 T740 to Landfill)	95,000	-	-	-	-
	Bronco Snow Plow Bucket for Skid Steer	10,000	-	-	-	-
	15' Bat Wing Brush Hog	-	30,000	-	-	-
	IT - Department 20					
	Copier replacement	10,000	-	-	-	30,000
	Printer replacement	-	-	-	-	-
	Parks - Department 21					
	1980 100 Gallon Sprayer #185 - Replacement	-	-	5,000	-	-
	1980 6' Brush Hog #148 - Replacement	-	-	-	-	-
	1990 Chipper #175 - Replacement	-	65,000	-	-	-
	1992 Power Weed Sprayer #186 - Replacement	-	-	-	-	-
	1998 Mini Lift #195 - Replacement	-	-	5,460	-	-
	1999 Kawasaki UTV #135 - Replacement	39,000	-	-	-	-
	2000 John Deere Tractor #146 - Replacement	-	-	110,000	-	-
	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	-	-	-	110,000	-

Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2028	2029	2030	2031	2032
Vehicle & Equipment Replacement Fund						
	Vehicles - 542100					
	Public Safety - Police Department - 14					
	2- Ford Interceptor SUV vehicles & 1 Ford F-150 4WD Police package-completely upfitted (5-year rotation)	$ 207,000	$ 207,000	$ 207,000	$ 216,000	$ 216,000
	Engineering - Department 17 - 172					
	2014 Chevy Impala	-	-	-	-	-
	Highways and streets - Department 18					
	3/4 Ton 4x4 Pickup, Fuel Tank, Toolbox (replace 1991 # 49)	-	-	-	-	-
	2 T-Dump Tk with snow plow/Spreader (replace 2007 #52)	-	-	-	-	-
	2 Ton Dump Truck with snow plow/Spreader (replace 2010 #53)	-	-	-	-	-
	2 Ton Dump Truck with snow plow/Spreader (replace 2010 #54)	-	-	-	-	-
	1 1/4 Ton Dump w/plow, spreader (replace 2007 #41)	-	-	-	-	-
	Tandem Axle Dump (Replace 2003 #46)	-	-	-	-	-
	Tandem Axle Dump (Replace 2007 #51)	-	-	-	-	-
	Parks - Department 21					
	2007 F-550 Truck #90 - Replacement	-	-	-	-	-
	2014 1/2 Ton Chevy Double Cab #86 Replacement	-	-	-	-	-
	2015 1 Ton Truck #103 - Replacement	-	-	-	-	-
	2015 1 Ton Truck #81 - Replacement	-	-	-	-	-
	2015 1 1/4 Ton Truck #83 - Replacement	-	-	-	-	-
	2016 1 Ton Truck #88 - Replacement	-	-	-	-	-
	2017 1 Ton Truck w/Lift Gate #98 - Replacement	62,830	-	-	-	-
	2022 F550 Dump Truck - Replacement	-	-	-	120,000	-
	Machinery & Equipment - 542200					
	Administration-Department 11					
	City Hall Emergency Generator & Transfer Switches	-	-	-	-	-
	Highways and streets - Department 18					
	Tractor w/Boom Mower Replace 2003	-	-	-	-	-
	Roller, Steel Wheel, Bomaq Wacher	-	-	-	-	-
	Miller 18"	-	-	-	-	-
	Wheel Barrow, Wacker	-	-	-	-	-
	Zero Turn Mower	-	-	-	-	-
	Walk Behind Mower	-	-	-	-	-
	Backhoe, (Replaces 2007 430E)	-	-	-	-	-
	Line Striper (Walk Behind)	-	-	-	-	-
	Skidsteer Kubota (Transfer 2017 T740 to Landfill)	-	-	-	-	-
	Bronco Snow Plow Bucket for Skid Steer	-	-	-	-	-
	15' Bat Wing Brush Hog	-	-	-	-	-
	IT - Department 20					
	Copier replacement	30,000	30,000	30,000	-	-
	Printer replacement	-	25,000	-	-	-
	Parks - Department 21					
	1980 100 Gallon Sprayer #185 - Replacement	-	-	-	-	-
	1980 6' Brush Hog #148 - Replacement	20,000	-	-	-	-
	1990 Chipper #175 - Replacement	-	-	-	-	-
	1992 Power Weed Sprayer #186 - Replacement	-	6,320	-	-	-
	1998 Mini Lift #195 - Replacement	-	-	-	-	-
	1999 Kawasaki UTV #135 - Replacement	-	-	-	-	-
	2000 John Deere Tractor #146 - Replacement	-	-	-	-	-
	2000 Power Washer #194 - Replacement	-	-	-	-	-
	2001 Clark Fork Lift #176 - Replacement	-	-	-	-	-
	2002 Welder #196 - Replacement	-	-	-	-	-
	2004 Toro Wide Area Mower #100 - Replacement	-	-	-	-	-

Department	Description	2023	2024	2025	2026	2027
Vehicle & Equipment Replacement Fund (Continued)						
	Machinery & Equipment - 542200					
	Parks - Department 21 (Continued)					
	2004 Smithco Ballfield Groomer #170 - Replacement	-	33,190	-	-	-
	2005 Finn Straw Blower #177 - Replacement	-	-	-	6,040	-
	2006 Bobcat Soil Conditioner #155 - Replacement	-	-	-	-	8,500
	2006 Stump Grinder #178 - Replacement	-	20,000			-
	2006 Trailer #112 - Replacement	-	-	-	-	8,270
	2010 Toro Wide Area Mower #106 - Replacement	-	110,000	-	-	-
	2010 Toro Walk Behind Mower #125 - Replacement	-	-	5,470	-	-
	2010 Snowblower #157- Replacement	-	-	-	-	10,150
	2012 Progressive Contour Mower # 147 - Replacement	-	-	-	-	-
	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	-	-	-	-	29,500
	2013 Bannermann 4' Ballfield Groomer #127E - Replacement	-	-	-	-	8,500
	2013 Bobcat Grader #158 - Replacement	-	-	-	-	-
	2013 UTV #136 - Replacement	-	-	-	40,000	-
	2013 Water Sprayer #187 - Replacement	-	-	5,000	-	-
	2014 Brushwolf #159 - Replacement	-	-	-	-	-
	2015 Aera-Vator/Seeda-Vator #144 - Replacement	-	-	-	-	-
	2015 Bobcat Forestry Cutter #179 - Replacement	-	-	-	-	-
	2015 Exmark Zero Turn Mower #126 - Replacement	-	-	-	19,130	-
	2016 Bobcat 80" Vibratory Roller #163 - Replacement	-	-	-	-	-
	2016 Bobcat Nursery Jaw #180 - Replacement	-	-	-	-	-
	2016 Intimidator #181 - Replacement	-	-	-	-	-
	2016 Bobcat Rotary Tiller #182 - Replacement	-	-	-	-	-
	2016 Tool Cat #151 - Replacement	-	78,360	-	-	-
	2016 Tomcat Floor Scrubber #190 - Replacement	-	-	-	-	-
	2016 Cyclone Blower #183 - Replacement	-	-	-	-	-
	2017 Toro Wide Area Mower #102 - Replacement	-	-	110,000	-	-
	2017 Exmark Zero Turn Mower #124 - Replacement	-	-	-	-	20,300
	2019 Bobcat Track Loader T740	-	-	-	-	-
	2019 Bobcat Mini Excavator E55	-	-	-	-	-
	2021 Bobcat Track Loader T770	-	-	100,000	-	-
	Sports Bleachers @ Athletic Fields - Replacement	-	-	-	-	23,190
	Highway Safety Light Tower	-	-	15,000	-	-
	Water Truck - Used	-	50,000	-	-	-
	Top Dresser	-	-	-	45,000	-
	8' Zero Turrn Mower	-	34,000	-	-	-
	Belcavator	20,130	-	-	-	-
	Portable Pressure Washer System w Tank	15,900	-	-	-	-
	Irrigation Replacement Controls w IT (5 locations)	-	20,000	-	-	-
	25' Goose Neck Flat Bed Equipment Trailer	30,000	-	-	-	-
	Compact Wheel Loader	-	-	130,000	-	-
	Airport - Department 26					
	Zero Turn Mower	-	15,000	-	-	-
	DEPARTMENT TOTAL	**$1,049,970**	**$1,314,180**	**$1,239,280**	**$ 500,150**	**$ 432,100**
RECAP:						
	Vehicles - 542100	$ 708,940	$ 598,000	$ 613,350	$ 279,980	$ 256,660
	Machinery & Equipment - 542200	341,030	716,180	625,930	220,170	175,440
	FUND TOTAL	**$1,049,970**	**$1,314,180**	**$1,239,280**	**$ 500,150**	**$ 432,100**

Department	Description	2028	2029	2030	2031	2032
Vehicle & Equipment Replacement Fund (Continued)						
	Machinery & Equipment - 542200					
	Parks - Department 21 (Continued)					
	2004 Smithco Ballfield Groomer #170 - Replacement	-	-	-	-	-
	2005 Finn Straw Blower #177 - Replacement	-	-	-	-	-
	2006 Bobcat Soil Conditioner #155 - Replacement	-	-	-	-	-
	2006 Stump Grinder #178 - Replacement	-	-	-	-	-
	2006 Trailer #112 - Replacement		-	-	-	-
	2010 Toro Wide Area Mower #106 - Replacement	-	-	-	-	-
	2010 Toro Walk Behind Mower #125 - Replacement	-	-	-	-	-
	2010 Snowblower #157- Replacement	-	-	-	-	-
	2012 Progressive Contour Mower # 147 - Replacement	-	23,880	-	-	-
	2013 Ventrac Tuff Cut Mower #127A - Replacement	-	-	-	-	-
	2013 Ventrac 4' Tiller #127D - Replacement	-	-	-	-	-
	2013 Ventrac Finish Mower Deck #127C - Replacement	-	-	-	-	-
	2013 Ventrac Contour Mower #127B - Replacement	-	-	-	-	-
	2013 Ventrac Compact Tractor #127 - Replacement	-	-	-	-	-
	2013 Bannermann 4' Ballfield Groomer #127E - Replacement	-	-	-	-	-
	2013 Bobcat Grader #158 - Replacement	32,650	-	-	-	-
	2013 UTV #136 - Replacement	-	-	-	-	-
	2013 Water Sprayer #187 - Replacement	-	-	-	-	-
	2014 Brushwolf #159 - Replacement	8,000	-	-	-	-
	2015 Aera-Vator/Seeda-Vator #144 - Replacement	36,550	-	-	-	-
	2015 Bobcat Forestry Cutter #179 - Replacement	-	-	37,640	-	-
	2015 Exmark Zero Turn Mower #126 - Replacement	-	-	-	-	-
	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	8,230	-	-	-	-
	2016 Tool Cat #151 - Replacement	-	-	-	-	-
	2016 Tomcat Floor Scrubber #190 - Replacement	11,410	-	-	-	-
	2016 Cyclone Blower #183 - Replacement	10,310	-	-	-	-
	2017 Toro Wide Area Mower #102 - Replacement	-	-	-	-	-
	2017 Exmark Zero Turn Mower #124 - Replacement	-	-	-	100,000	-
	2019 Bobcat Track Loader T740	-	-	-	-	90,000
	2019 Bobcat Mini Excavator E55	-	-	-	-	90,000
	2021 Bobcat Track Loader T770	-	-	-	-	-
	Sports Bleachers @ Athletic Fields - Replacement	-	25,000	-	-	-
	Highway Safety Light Tower	-	-	-	-	-
	Water Truck - Used	-	-	-	-	-
	Top Dresser	-	-	-	-	-
	8' Zero Turrn Mower	-	-	-	-	-
	Belcavator	-	-	-	-	-
	Portable Pressure Washer System w Tank	-	-	-	-	-
	Irrigation Replacement Controls w IT (5 locations)	-	-	-	-	-
	25' Goose Neck Flat Bed Equipment Trailer	-	-	-	-	-
	Compact Wheel Loader	-	-	-	-	-
	Airport - Department 26					
	Zero Turn Mower	-	-	-	-	-
	DEPARTMENT TOTAL	**$ 456,200**	**$ 317,200**	**$ 274,640**	**$ 436,000**	**$ 396,000**
RECAP:						
	Vehicles - 542100	$ 269,830	$ 207,000	$ 207,000	$ 336,000	$ 216,000
	Machinery & Equipment - 542200	186,370	110,200	67,640	100,000	180,000
	FUND TOTAL	**$ 456,200**	**$ 317,200**	**$ 274,640**	**$ 436,000**	**$ 396,000**

Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2023	2024	2025	2026	2027
Storm Water Improvement Fund						
Land - 540100						
Stormwater Improvements - 541107						
	Busch Creek at Jefferson Street Channel Protection-Design	$ 15,000	$ -	$ -	$ -	$ -
	Construction	150,000	-	-	-	-
	MS4 Compliance	30,000	30,000	30,000	30,000	30,000
	CIPP Lining of Pipes / System Repair	200,000	70,000	70,000	70,000	70,000
	Sewer Lateral / Inflow Program	100,000	100,000	100,000	100,000	100,000
	High Street Extension Creek Crossing	300,000	-	-	-	-
	Earth Crest Extension Creek Crossing	1,000,000	-	-	-	-
	Rabbit Trail Connection Creek Crossing	100,000	-	-	-	-
	Highway 100 Median Improvements-Pavers/Natives	250,000	-	-	-	-
Machinery & Equipment - 542200						
	DEPARTMENT TOTAL	**$2,145,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**
RECAP:						
Land - 540100		$ -	$ -	$ -	$ -	$ -
Stormwater Improvements - 541107		2,145,000	200,000	200,000	200,000	200,000
Machinery & Equipment - 542200		-	-	-	-	-
	FUND TOTAL	**$2,145,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**

Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2028	2029	2030	2031	2032
Storm Water Improvement Fund						
Land - 540100						
Stormwater Improvements - 541107						
	Busch Creek at Jefferson Street Channel Protection-Design	$ -	$ -	$ -	$ -	$ -
	Construction	-	-	-	-	-
	MS4 Compliance	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
	Sewer Lateral / Inflow Program	100,000	100,000	100,000	100,000	100,000
	High Street Extension Creek Crossing	-	-	-	-	-
	Earth Crest Extension Creek Crossing	-	-	-	-	-
	Rabbit Trail Connection Creek Crossing	-	-	-	-	-
	Highway 100 Median Improvements-Pavers/Natives	-	-	-	-	-
Machinery & Equipment - 542200						
	DEPARTMENT TOTAL	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**
RECAP:						
Land - 540100		$ -	$ -	$ -	$ -	$ -
Stormwater Improvements - 541107		200,000	200,000	200,000	200,000	200,000
Machinery & Equipment - 542200		-	-	-	-	-
	FUND TOTAL	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**

Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2023	2024	2025	2026	2027
Capital Improvement Sales Tax Fund						
Land - 540100						
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	-
	Fire - Department 24					
	New Fire Station - East End	-	-	-	4,000,000	-
	Street - Department 18					
	Equipment Storage Facility	-	500,000	-	-	-
	Parks -Department 21					
	Auditorium Improvements	-	-	-	900,000	-
	Renovate Old Pool Building - P&R Admin Offices	-	389,000	-	-	-
	Fairground Restroom & Arena Lighting Improvments	-	-	220,000	-	-
	Parks Maintenance Shed & Building Remodel		226,800	-	-	-
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					
	Various Roofing Replacements	-	-	-	54,250	-
	Barklage Restroom Roof Replacement	-	-	-	8,250	-
	Gazebo Wood & Roof Replacement	-	-	-	7,100	-
	Krog Park Restroom & Pavilion Roof Replacement	-	-	-	5,400	-
	Mainstage Roof Structure	-	-	482,500	-	-
	Skate Park Phase III	150,000	-	-	-	-
	Asphalt Parks Shop Yard Lot	-	27,500	-	-	-
	Phoenix Playground Fence	30,000	-	-	-	-
	Riverfront Park Sand Plant Parking Lot project	-	-	-	250,000	-
	Krog Park Playground Replacement	-	-	-	75,000	-
	Library - Department 23					
	Library HVAC (Savings from Energy Savings Project)	200,000	-	-	-	-
	Airport -Department 26					
	Estimated Federal Grant $1,587,320, City Portion $320,680)	1,910,000	-	-	-	-
	Water System - Department 35					
	Water Tower	300,000	300,000	-	-	-
	Sewer System - Department 36					
	Slip Lining	-	250,000	200,000	200,000	-

Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2028	2029	2030	2031	2032
Capital Improvement Sales Tax Fund						
Land - 540100						
Buildings - 540200						
	Administration- Department 11					
	City hall improvements (Remodeling Finance Flooring/Painting etc, Insulation of Building, etc) *	$ -	$ -	$ -	$ -	$ -
	Elevator Replacement (CH, PS)	-	-	-	-	-
	Fire - Department 24					
	New Fire Station - East End	-	-	-	-	-
	Street - Department 18					
	Equipment Storage Facility	-	-	-	-	-
	Parks -Department 21					
	Auditorium Improvements	-	-	-	-	-
	Renovate Old Pool Building - P&R Admin Offices	-	-	-	-	-
	Fairground Restroom & Arena Lighting Improvments	-	-	-	-	-
	Parks Maintenance Shed & Building Remodel	-	-	-	-	-
Improvements Other Than Buildings - 541100						
	Administration - Department 11					
	Downtown Washington - Utility Burial	-	-	-	-	-
	Downtown Washington - Paver Replacement	-	-	-	-	-
	Downtown Washington-Replacement and New Light Standards	-	-	-	-	-
	Economic Development -Department 16					
	Front & Main TIF-Infrastructure *	-	-	-	-	-
	New Industrial Park Infrastructure (water, sewer, street-possibily supplemented by ARA)	-	-	-	-	-
	Parks -Department 21					
	Various Roofing Replacements	-	-	-	-	-
	Barklage Restroom Roof Replacement	-	-	-	-	-
	Gazebo Wood & Roof Replacement	-	-	-	-	-
	Krog Park Restroom & Pavilion Roof Replacement	-	-	-	-	-
	Mainstage Roof Structure	-	-	-	-	-
	Skate Park Phase III	-	-	-	-	-
	Asphalt Parks Shop Yard Lot	-	-	-	-	-
	Phoenix Playground Fence	-	-	-	-	-
	Riverfront Park Sand Plant Parking Lot project	-	-	-	-	-
	Krog Park Playground Replacement	-	-	-	-	-
	Library - Department 23					
	Library HVAC (Savings from Energy Savings Project)	-	-	-	-	-
	Airport -Department 26					
	Estimated Federal Grant $1,587,320, City Portion $320,680)	-	-	-	-	-
	Water System - Department 35					
	Water Tower	-	-	-	-	-
	Sewer System - Department 36					
	Slip Lining	-	-	-	-	-

Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2023	2024	2025	2026	2027
Capital Improvement Sales Tax Fund (Continued)						
Vehicles - 542100						
	Fire -Department 24					
	Additional Quint for New Fire Station (10 yr lease)	$ -	$ -	$ 150,000	$ 134,510	$ 134,150
	Replace Pumpers 8110/8134/8144 (10 yr lease)	-	-	-	-	84,000
	Replace Ladder 8122 (10 yr lease)	-	-	-	-	56,000
Machinery & Equipment - 542200						
	Information Technology- Department 20					
	City Wide Switch & Access Point Replacement	-	-	150,000	-	-
	City-WAN Upgrade (Water Mgmt & Camera Network 90/10)	-	-	-	-	-
	Server Cluster Replacement	175,000				
	Computer Replacements	50,000	-	-	30,000	30,000
	Computer Software (Smartgov c/o, New payroll Software & timeclocks/devices)	155,000	-	-	-	-
	DEPARTMENT TOTAL	**$4,930,000**	**$2,968,300**	**$1,202,500**	**$5,764,510**	**$ 304,150**
RECAP:						
Land - 540100		$ -	$ -	$ -	$ -	$ -
Buildings - 540200		250,000	1,115,800	220,000	5,000,000	-
Improvements Other Than Buildings - 541100		4,300,000	1,852,500	682,500	600,000	-
Vehicles - 542100		-	-	150,000	134,510	274,150
Machinery & Equipment - 542200		380,000	-	150,000	30,000	30,000
	FUND TOTAL	**$4,930,000**	**$2,968,300**	**$1,202,500**	**$5,764,510**	**$ 304,150**

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

Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2028	2029	2030	2031	2032
Capital Improvement Sales Tax Fund (Continued)						
Vehicles - 542100						
	Fire -Department 24					
	Additional Quint for New Fire Station (10 yr lease)	$ 145,000	$ 145,000	$ 145,000	$ 145,000	$ 145,000
	Replace Pumpers 8110/8134/8144 (10 yr lease)	223,600	223,600	223,600	223,600	223,600
	Replace Ladder 8122 (10 yr lease)	180,000	180,000	180,000	180,000	180,000
Machinery & Equipment - 542200						
	Information Technology- Department 20					
	City Wide Switch & Access Point Replacement	-	-	-	-	-
	City-WAN Upgrade (Water Mgmt & Camera Network 90/10)	-	-	-	-	25,000
	Server Cluster Replacement	200,000				
	Computer Replacements	30,000	30,000	30,000	30,000	30,000
	Computer Software (Smartgov c/o, New payroll Software & timeclocks/devices)	-	-	-	-	-
	DEPARTMENT TOTAL	**$ 778,600**	**$ 578,600**	**$ 578,600**	**$ 578,600**	**$ 603,600**
RECAP:						
Land - 540100		$ -	$ -	$ -	$ -	$ -
Buildings - 540200		-	-	-	-	-
Improvements Other Than Buildings - 541100		-	-	-	-	-
Vehicles - 542100		548,600	548,600	548,600	548,600	548,600
Machinery & Equipment - 542200		230,000	30,000	30,000	30,000	55,000
	FUND TOTAL	**$ 778,600**	**$ 578,600**	**$ 578,600**	**$ 578,600**	**$ 603,600**

Phoenix Park Tennis Courts - 2012

Capital Summary by Department
Fiscal 2023-2032 Budgets

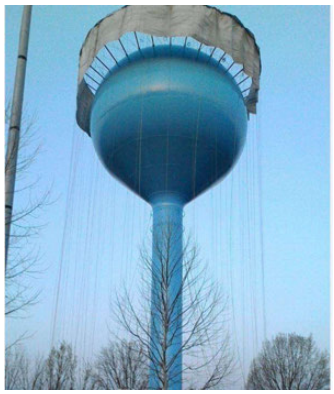
Department	Description	2023	2024	2025	2026	2027
Transportation Sales Tax Fund						
Improvements Other Than Buildings - 541100						
	Riverfront Trail Connection & ADA Compliant Parking Upgrade & Irrigation Project ($400,000 Total, Grant $200,000, City Portion $200,000)	$ 400,000	$ -	$ -	$ -	$ -
Street Improvements - 541101						
	Third Street Overlay and Improvements (STP) TOTAL=$857,990 (Federal: $686,392 - City: $171,598)	907,990	-	-	-	-
	Jefferson Street Resurfacing (STP) TOTAL=$1,469,925 (Federal: $1,175,940 - City: $293,985)	100,000	1,344,930	-	-	-
	Westlink Drive (STP) TOTAL=$547,750 (Federal: $438,200 - City: $109,550)	467,750	-	-	-	-
	Front Street Reconstruction and ADA Improvement TOTAL=$1,057,000 (Federal: $845,600 - City: $211,400)	90,000	5,000	962,000	-	-
	High Street Extension-Road Portion	400,000	-	-	-	-
	Earth Crest Extension-Road Portion	700,000	-	-	-	-
	Rabbit Trail Connection-Road Portion	500,000	-	-	-	-
	Don Avenue / Pottery Road Intersection	200,000	-	-	-	-
Street Reconstruction Program - 541102						
	Southpoint Road	150,000	-	-	-	-
	Second Street (Jefferson - Cedar)	825,000	-	-	-	-
	Main Street (Jefferson - Cedar)	50,000	825,000	-	-	-
	Michelle, Meadow, Valley, Dawn, Marcella, Weatherby, Winchester, Brookshire, Monticello, Hara, Mike Alan, Tina, Rebecca, Edwards Place, Montclair, Lake Washington, Whispering Oaks	1,000,000	-	-	-	-
	Streets to be identified by PASER	-	1,000,000	1,000,000	1,000,000	1,000,000
	DEPARTMENT TOTAL	**$5,790,740**	**$3,174,930**	**$1,962,000**	**$1,000,000**	**$1,000,000**
RECAP:						
Improvements Other Than Buildings - 541100		$ 400,000	$ -	$ -	$ -	$ -
Street Improvements - 541101		3,365,740	1,349,930	962,000	-	-
Street Reconstruction Program - 541102		2,025,000	1,000,000	1,000,000	1,000,000	1,000,000
	FUND TOTAL	**$5,790,740**	**$2,349,930**	**$1,962,000**	**$1,000,000**	**$1,000,000**

Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2028	2029	2030	2031	2032
Transportation Sales Tax Fund						
Improvements Other Than Buildings - 541100						
	Riverfront Trail Connection & ADA Compliant Parking Upgrade & Irrigation Project ($400,000 Total, Grant $200,000, City Portion $200,000)	$ -	$ -	$ -	$ -	$ -
Street Improvements - 541101						
	Third Street Overlay and Improvements (STP) TOTAL=$857,990 (Federal: $686,392 - City: $171,598)	-	-	-	-	-
	Jefferson Street Resurfacing (STP) TOTAL=$1,469,925 (Federal: $1,175,940 - City: $293,985)	-	-	-	-	-
	Westlink Drive (STP) TOTAL=$547,750 (Federal: $438,200 - City: $109,550)	-	-	-	-	-
	Front Street Reconstruction and ADA Improvement: TOTAL=$1,057,000 (Federal: $845,600 - City: $211,400)	-	-	-	-	-
	High Street Extension-Road Portion	-	-	-	-	-
	Earth Crest Extension-Road Portion	-	-	-	-	-
	Rabbit Trail Connection-Road Portion	-	-	-	-	-
	Don Avenue / Pottery Road Intersection	-	-	-	-	-
Street Reconstruction Program - 541102						
	Southpoint Road	-	-	-	-	-
	Second Street (Jefferson - Cedar)	-	-	-	-	-
	Main Street (Jefferson - Cedar)	-	-	-	-	-
	Michelle, Meadow, Valley, Dawn, Marcella, Weatherby, Winchester, Brookshire, Monticello, Hara, Mike Alan, Tina, Rebecca, Edwards Place, Montclair, Lake Washington, Whispering Oaks	-	-	-	-	-
	Streets to be identified by PASER	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	DEPARTMENT TOTAL	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**
RECAP:						
Improvements Other Than Buildings - 541100		$ -	$ -	$ -	$ -	$ -
Street Improvements - 541101		-	-	-	-	-
Street Reconstruction Program - 541102		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	FUND TOTAL	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**

Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2023	2024	2025	2026	2027
Water - 35						
Land - 540100						
Buildings - 540200						
Improvements Other Than Buildings - 541100						
	New water tower East Side - Partially funded out of CIST	$ 600,000	$ 600,000	$ -	$ -	$ -
	Replace aging water well electrical control panels	40,000	42,000	44,100	46,310	48,630
	Roof Replacement Program (1 Well each year)	12,000	12,600	13,230	13,890	14,580
	Well Replacement Pump & Motor-(if needed)	40,000	42,000	44,100	46,310	48,630
Water System Improvements - 541110						
	Various water system improvements (if needed)	200,000	210,000	220,500	231,530	243,110
	Water Line Replacement Program	100,000	105,000	110,250	115,760	121,550
Vehicles - 542100						
	Replace 2012 Chevy Colorado	45,000	-	-	-	-
	Replace 2007 International Tandem Dump Truck	-	-	-	200,000	-
	Replace 2015 Chevrolet Silverado Pickup	-	45,000	-	-	-
	Replace 2017 Chevrolet Silverado Pickup	-	-	45,000	-	-
	Replace 2-2019 Chevrolet Silverado Pickups	-	-	-	90,000	-
Machinery & Equipment - 542200						
	Upgrades to communications system	55,000	60,000	60,000	60,000	60,000
	City WAN Upgrade (Water Mgmt & Camera Network)	-	-	-	-	-
	DEPARTMENT TOTAL	**$1,092,000**	**$1,116,600**	**$ 537,180**	**$ 803,800**	**$ 536,500**
RECAP:						
Land - 540100		$ -	$ -	$ -	$ -	$ -
Buildings - 540200		-	-	-	-	-
Improvements Other Than Buildings - 541100		692,000	696,600	101,430	106,510	111,840
Water System Improvements - 541110		300,000	315,000	330,750	347,290	364,660
Vehicles - 542100		45,000	45,000	45,000	290,000	-
Machinery & Equipment - 542200		55,000	60,000	60,000	60,000	60,000
Furniture & Fixtures - 542300		-	-	-	-	-
	FUND TOTAL	**$1,092,000**	**$1,116,600**	**$ 537,180**	**$ 803,800**	**$ 536,500**



Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2028	2029	2030	2031	2032
Water - 35						
Land - 540100						
Buildings - 540200						
Improvements Other Than Buildings - 541100						
	New water tower East Side - Partially funded out of CIST	$ -	$ -	$ -	$ -	$ -
	Replace aging water well electrical control panels	51,060	53,610	56,290	59,100	62,060
	Roof Replacement Program (1 Well each year)	15,310	16,080	16,880	17,720	18,610
	Well Replacement Pump & Motor-(if needed)	51,060	53,610	56,290	59,100	62,060
Water System Improvements - 541110						
	Various water system improvements (if needed)	255,270	268,030	281,430	295,500	310,280
	Water Line Replacement Program	127,630	134,010	140,710	147,750	155,140
Vehicles - 542100						
	Replace 2012 Chevy Colorado	-	-	-	-	-
	Replace 2007 International Tandem Dump Truck	-	-	-	-	-
	Replace 2015 Chevrolet Silverado Pickup	-	-	-	-	-
	Replace 2017 Chevrolet Silverado Pickup	-	-	-	-	-
	Replace 2-2019 Chevrolet Silverado Pickups	-	-	-	-	-
Machinery & Equipment - 542200						
	Upgrades to communications system	60,000	60,000	60,000	60,000	60,000
	City WAN Upgrade (Water Mgmt & Camera Network)	-	-	-	-	200,000
	DEPARTMENT TOTAL	**$ 560,330**	**$ 585,340**	**$ 611,600**	**$ 639,170**	**$ 868,150**
RECAP:						
Land - 540100		$ -	$ -	$ -	$ -	$ -
Buildings - 540200		-	-	-	-	-
Improvements Other Than Buildings - 541100		117,430	123,300	129,460	135,920	142,730
Water System Improvements - 541110		382,900	402,040	422,140	443,250	465,420
Vehicles - 542100		-	-	-	-	-
Machinery & Equipment - 542200		60,000	60,000	60,000	60,000	260,000
Furniture & Fixtures - 542300		-	-	-	-	-
	FUND TOTAL	**$ 560,330**	**$ 585,340**	**$ 611,600**	**$ 639,170**	**$ 868,150**

Capital Summary by Department
Fiscal 2023-2032 Budgets

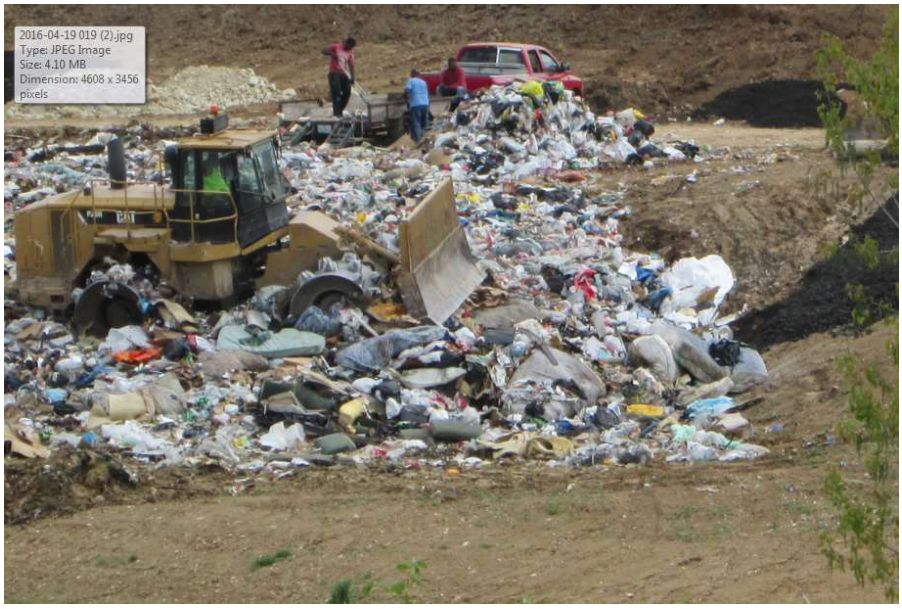
Department	Description	2023	2024	2025	2026	2027
Wastewater - 36						
Land - 540100						
Buildings - 540200						
Improvements Other Than Buildings - 541100						
Sub-Dept 000	Various sewer line and manhole improvements	$ 50,000	$ 51,500	$ 53,050	$ 54,640	$ 56,280
Sub-Dept 000	Annual Slip Lining	200,000	206,000	212,180	218,550	225,110
Sub-Dept 000	BIO-SCRU Biosolids drying system	-	-	-	-	-
Sub-Dept 361	Pole barn & Concrete-Drying Bed	210,000	-	-	-	-
Sanitary Sewer System Improvements - 541120						
Sub-Dept 000	Upgrade Landfill Lift Station		-	200,000	-	-
Sub-Dept 000	Upgrading Fulton Street Liftstation	-	190,000	-	-	-
Sub-Dept 000	Upgrade West Fifth Street Liftstation	30,000	-	-	-	-
Vehicles - 542100						
Sub-Dept 000	2023 2500HD chevy Pickup	45,000	-	-	-	-
Sub-Dept 000	1-Ton Utility Truck w/side crane	-	-	-	-	150,000
Machinery & Equipment - 542200						
Sub-Dept 361	Influent Pump Replacement	116,300	119,800	123,400	127,150	131,000
Sub-Dept 361	Zero Turn Mower	6,000	-	-	-	-
Sub-Dept 361	Stationary Sampler	8,000	-	-	-	-
Sub-Dept 000	Vogelsang Grinder for influent at Walnut Street	65,000	-	-	-	-
Sub-Dept 000	Sewer camera inspection upgrade	76,660	-	-	-	-
Sub-Dept 000	Pipeline Inspection System	14,000	-	-	-	-
Sub-Dept 361	Blower replacement at sludge processing plant	11,160	-	-	-	-
Furniture & Fixtures - 542300						
Sub-Dept 361	Scada System upgrade	30,000	-	-	-	-
	DEPARTMENT TOTAL	**$ 862,120**	**$ 567,300**	**$ 588,630**	**$ 400,340**	**$ 562,390**
RECAP:						
Land - 540100		$ -	$ -	$ -	$ -	$ -
Buildings - 540200		-	-	-	-	-
Improvements Other Than Buildings - 541100		460,000	257,500	265,230	273,190	281,390
Sanitary Sewer System Improvements - 541120		30,000	190,000	200,000	-	-
Vehicles - 542100		45,000	-	-	-	150,000
Machinery & Equipment - 542200		297,120	119,800	123,400	127,150	131,000
Furniture & Fixtures - 542300		30,000	-	-	-	-
	FUND TOTAL	**$ 862,120**	**$ 567,300**	**$ 588,630**	**$ 400,340**	**$ 562,390**

Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2028	2029	2030	2031	2032
Wastewater - 36						
Land - 540100						
Buildings - 540200						
Improvements Other Than Buildings - 541100						
Sub-Dept 000	Various sewer line and manhole improvements	$ 57,970	$ 59,710	$ 61,500	$ 63,350	$ 65,250
Sub-Dept 000	Annual Slip Lining	231,860	238,820	245,980	253,360	260,960
Sub-Dept 000	BIO-SCRU Biosolids drying system	-	-	3,000,000	-	-
Sub-Dept 361	Pole barn & Concrete-Drying Bed	-	-	-	-	-
Sanitary Sewer System Improvements - 541120						
Sub-Dept 000	Upgrade Landfill Lift Station	-	-	-	-	-
Sub-Dept 000	Upgrading Fulton Street Liftstation	-	-	-	-	-
Sub-Dept 000	Upgrade West Fifth Street Liftstation	-	-	-	-	-
Vehicles - 542100						
Sub-Dept 000	2023 2500HD chevy Pickup	-	-	-	-	-
Sub-Dept 000	1-Ton Utility Truck w/side crane	-	-	-	-	-
Machinery & Equipment - 542200						
Sub-Dept 361	Influent Pump Replacement	135,000	139,100	143,300	147,600	152,100
Sub-Dept 361	Zero Turn Mower	-	-	-	-	-
Sub-Dept 361	Stationary Sampler	-	-	-	-	-
Sub-Dept 000	Vogelsang Grinder for influent at Walnut Street	-	-	-	-	-
Sub-Dept 000	Sewer camera inspection upgrade	-	-	-	-	-
Sub-Dept 000	Pipeline Inspection System	-	-	-	-	-
Sub-Dept 361	Blower replacement at sludge processing plant	-	-	-	-	-
Furniture & Fixtures - 542300						
Sub-Dept 361	Scada System upgrade	-	-	-	-	-
	DEPARTMENT TOTAL	**$ 424,830**	**$ 437,630**	**$ 3,450,780**	**$ 464,310**	**$ 478,310**
RECAP:						
Land - 540100		$ -	$ -	$ -	$ -	$ -
Buildings - 540200		-	-	-	-	-
Improvements Other Than Buildings - 541100		289,830	298,530	3,307,480	316,710	326,210
Sanitary Sewer System Improvements - 541120		-	-	-	-	-
Vehicles - 542100		-	-	-	-	-
Machinery & Equipment - 542200		135,000	139,100	143,300	147,600	152,100
Furniture & Fixtures - 542300		-	-	-	-	-
	FUND TOTAL	**$ 424,830**	**$ 437,630**	**$ 3,450,780**	**$ 464,310**	**$ 478,310**

Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2023	2024	2025	2026	2027
Solid Waste Fund						
Landfill Operations - 38						
Land - 540100						
Machinery & Equipment - 542200						
	Compactor, 826H, Replaces 2007	$ -	$ 1,000,000	$ -	$ -	$ -
	Track Loader to Replace 953D	390,000	-	-	-	-
Recycling Operations - 39						
Improvements Other Than Buildings - 541100						
Vehicles - 542100						
Machinery & Equipment - 542200						
	Replace Excel Baler, 2000	-	90,000	-	-	-
	DEPARTMENT TOTAL	**$ 390,000**	**$ 1,090,000**	**$ -**	**$ -**	**$ -**
RECAP:						
Land - 540100		$ -	$ -	$ -	$ -	$ -
Improvements Other Than Buildings - 541100		-	-	-	-	-
Vehicles - 542100		-	-	-	-	-
Machinery & Equipment - 542200		390,000	90,000	-	-	-
	FUND TOTAL	**$ 390,000**	**$ 90,000**	**$ -**	**$ -**	**$ -**



Capital Summary by Department
Fiscal 2023-2032 Budgets

Department	Description	2028	2029	2030	2031	2032
Solid Waste Fund						
Landfill Operations - 38						
Land - 540100						
Machinery & Equipment - 542200						
	Compactor, 826H, Replaces 2007	$ -	$ -	$ -	$ -	$ -
	Track Loader to Replace 953D	-	-	-	-	-
Recycling Operations - 39						
Improvements Other Than Buildings - 541100						
Vehicles - 542100						
Machinery & Equipment - 542200						
	Replace Excel Baler, 2000	-	-	-	-	-
	DEPARTMENT TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
RECAP:						
Land - 540100		$ -	$ -	$ -	$ -	$ -
Improvements Other Than Buildings - 541100		-	-	-	-	-
Vehicles - 542100		-	-	-	-	-
Machinery & Equipment - 542200		-	-	-	-	-
	FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Ten Year Budget Plan

Budget Assumptions

The City has developed a ten-year budget for each of its funds for several reasons including the ability to properly plan for capital purchases and rate increases, meet debt requirements, manage personnel, provide quality services to residents.

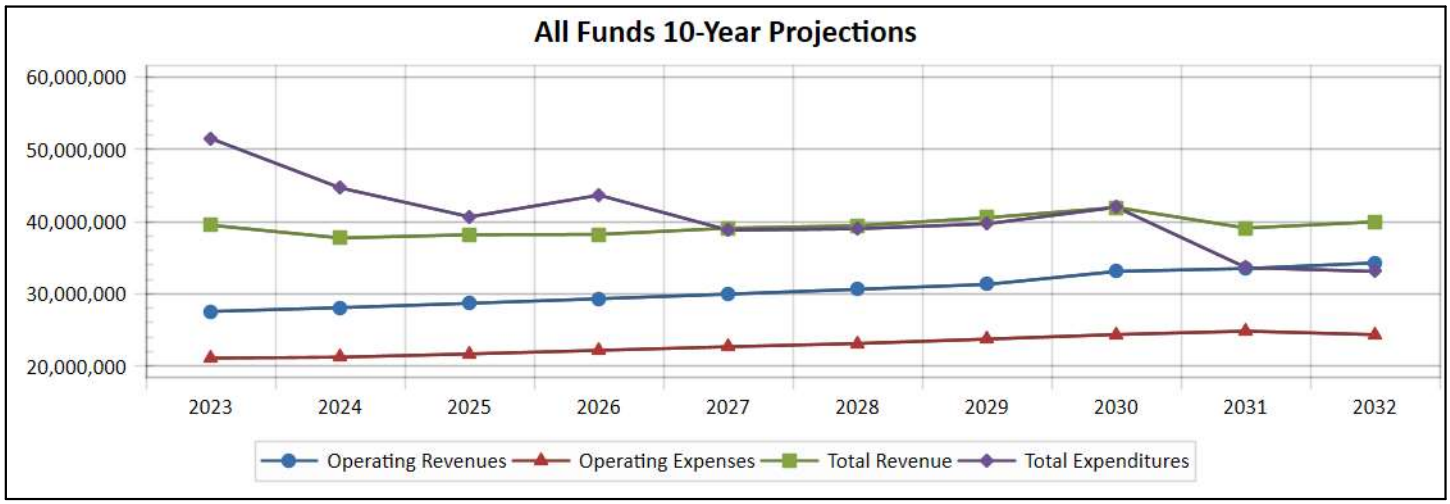
- Estimated sales tax revenue to increase by 5 % in 2023 and 3 % annually thereafter.
- Budgeted for a 6% annual increase in health insurance.
- The 2023 budget contains a 8% increase in wages. Estimated 3% increase in wages and 4 % in benefits annually thereafter.
- Estimated charges for services to 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 2% annually. Next assessment year is 2023.
- No new debt anticipated. The City does plan on leasing vs. purchasing some of its fleet vehicles if vehicle orders become available in 2023.
- 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.

Future Budget Forecast Concerns/Issues:

The VERF and Library Funds both show negative Fund Balances beginning in 2024. The Library will be saving money in R & M by replacing the HVAC repair system in 2024 and several of the vehicles in the VERF will be leased versus purchased if available in 2023. Both factors will be offsets to the future deficits and the General Fund will supplement any remaining funding necessary in the future. In 2026, the CIST fund shows a small deficit balance, which is the year that the sales tax will be renewed. There are a few projects that have been budgeted for 2026 which would be paid out of the next round of CIST funding. If the tax is not extended by voters, these projects would not be purchased and as a result there would no longer be a deficit. The Solid Waste Fund shows a projected deficit fund balance in 2023 but this calculation does not consider the landfill care liability for closure and post-closure expenses of $7.1 million that would offset the deficit bringing the true estimated fund balance to approximately $5 million.

Ten Year Budget by Fund
September 30, 2023 through 2032

All Funds	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
Estimated Beginning Fund Balance/Net Position, October 1	$ 42,154,930	$ 35,505,240	$ 34,596,900	$ 36,537,160	$ 35,652,430
Operating Revenues	27,566,320	28,091,940	28,697,390	29,323,380	29,964,480
Operating Expenses	21,111,030	21,246,700	21,696,240	22,187,340	22,686,680
Operating Income (Loss)	6,455,290	6,845,240	7,001,150	7,136,040	7,277,800
Nonoperating Revenues (Expenses)	(18,447,100)	(13,778,080)	(9,486,750)	(12,571,170)	(7,005,910)
Other Financing Sources (Uses)	10,000	10,000	10,000	10,000	10,000
Net Change in Fund Balance/Net Position	(11,981,810)	(6,922,840)	(2,475,600)	(5,425,130)	281,890
Estimated Fund Balance/Net Position before Adjustments	30,173,120	28,582,400	32,121,300	31,112,030	35,934,320
Adjustments, NICA, & Reserve	(16,222,187)	(14,465,345)	(15,921,095)	(15,685,795)	(15,397,855)
Estimated Net Position, September 30	$ 13,950,933	$ 14,117,055	$ 16,200,205	$ 15,426,235	$ 20,536,465



Ten Year Budget by Fund
September 30, 2023 through 2032

All Funds	Projected 2028	Proected 2029	Projected 2030	Projected 2031	Projected 2032
Estimated Beginning Fund Balance/Net Position, October 1	$ 40,423,950	$ 45,228,010	$ 50,552,900	$ 56,811,130	$ 65,229,150
Operating Revenues	30,628,680	31,313,280	33,103,250	33,506,290	34,285,460
Operating Expenses	23,136,150	23,747,860	24,377,660	24,842,090	24,355,410
Operating Income (Loss)	7,492,530	7,565,420	8,725,590	8,664,200	9,930,050
Nonoperating Revenues (Expenses)	(7,070,320)	(6,929,030)	(8,761,500)	(3,214,350)	(3,074,480)
Other Financing Sources (Uses)	10,000	210,000	10,000	10,000	10,000
Net Change in Fund Balance/Net Position	432,210	846,390	(25,910)	5,459,850	6,865,570
Estimated Fund Balance/Net Position before Adjustments	40,856,160	46,074,400	50,526,990	62,270,980	72,094,720
Adjustments, NICA, & Reserve	(17,476,657)	(16,913,377)	(18,915,917)	(23,454,467)	(24,687,207)
Estimated Net Position, September 30	$ 23,379,503	$ 29,161,023	$ 31,611,073	$ 38,816,513	$ 47,407,513

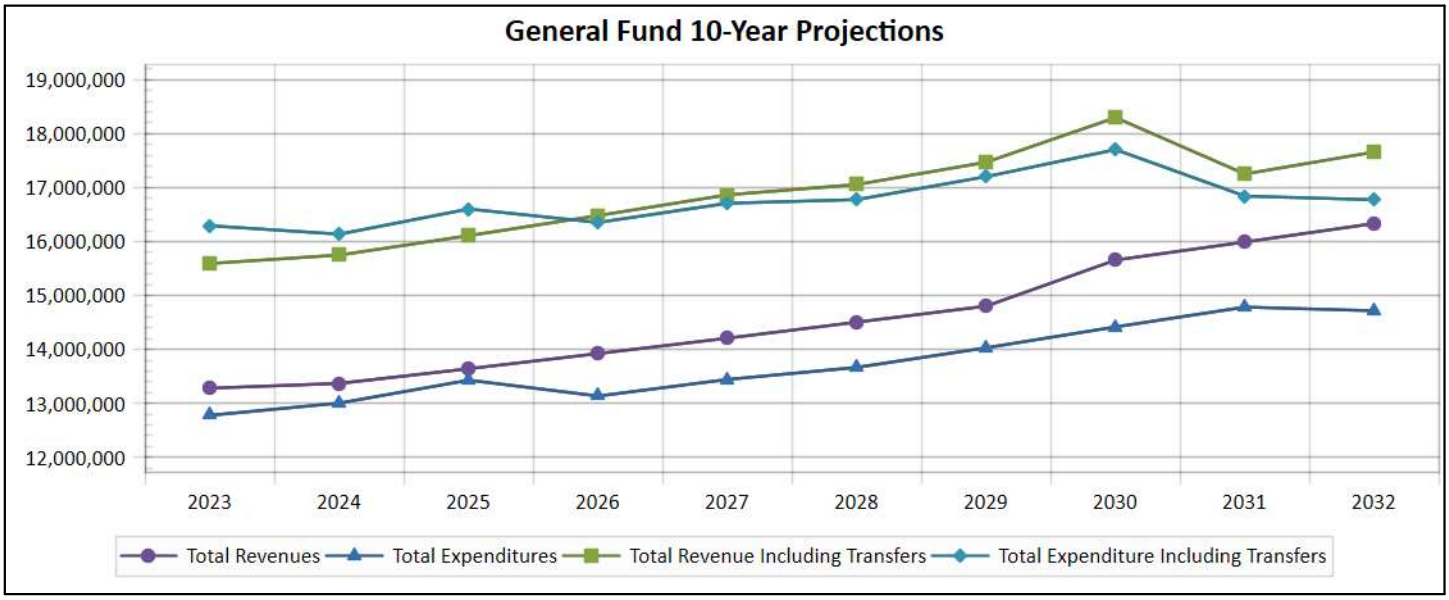
Ten Year Budget By Fund
September 30, 2023 through 2032

General Fund	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
Estimated Beginning Fund Balances, October 1	$ 8,112,850	$ 7,412,850	$ 7,025,830	$ 6,531,270	$ 6,659,400
Revenues					
Taxes	10,145,310	10,368,680	10,597,980	10,833,400	11,075,090
Licenses & Permits	263,010	263,610	264,210	264,810	265,410
Intergovernmental	594,500	538,750	553,430	568,550	584,120
Charges for services	1,766,610	1,760,300	1,787,850	1,818,190	1,845,330
Fees and Fines	60,000	60,000	60,000	60,000	60,000
Investment Income	120,000	144,000	143,000	142,000	141,000
Rents	210,210	211,290	212,400	213,730	214,910
Contributions	122,100	23,600	23,600	23,600	23,600
Total Revenues	**13,281,740**	**13,370,230**	**13,642,470**	**13,924,280**	**14,209,460**
Expenditures					
Administration	651,390	655,250	673,040	691,390	710,340
Human Resources	136,380	134,710	165,480	140,600	148,610
Communications	890,750	920,030	949,930	980,850	1,012,880
Police	3,571,200	3,619,990	3,714,650	3,819,740	3,914,390
Finance	685,840	707,730	728,960	748,030	769,030
Information Technology	540,640	634,520	639,560	644,740	650,080
Economic Development	452,330	382,920	392,710	404,310	414,760
Engineering & Inspections	461,820	466,340	478,120	495,410	502,930
Streets	1,575,570	1,592,760	1,643,880	1,697,100	1,840,350
Building Maintenance	550,360	417,600	422,470	427,480	433,760
Parks	2,007,570	2,071,690	2,044,950	2,054,510	2,023,240
Aquatic Complex	309,630	317,480	325,360	333,470	341,810
Airport	533,470	541,510	550,150	559,060	568,260
Emergency Management	97,660	100,570	103,250	106,010	108,910
Debt Service - Interest	4,000	4,000	4,000	4,000	4,000
Capital Outlay	310,280	438,800	594,000	30,000	-
Total Expenditures	**12,778,890**	**13,005,900**	**13,430,510**	**13,136,700**	**13,443,350**
Other Financing Sources (Uses)					
Transfer In	2,312,100	2,380,400	2,467,930	2,558,500	2,657,420
Transfers out	(3,514,950)	(3,131,750)	(3,174,450)	(3,217,950)	(3,267,450)
Total Other Financing Sources (Uses)	**(1,202,850)**	**(751,350)**	**(706,520)**	**(659,450)**	**(610,030)**
Net Change in Fund Balance	**(700,000)**	**(387,020)**	**(494,560)**	**128,130**	**156,080**
Estimated Ending Fund Balance, September 30	**7,412,850**	**7,025,830**	**6,531,270**	**6,659,400**	**6,815,480**
Dedicated Reserves					
15 % Fund Balance, reserved for operations	(1,869,700)	(1,884,500)	(1,924,900)	(1,965,400)	(2,015,900)
Projected Unreserved Fund Balance, September 30	**$ 5,543,150**	**$ 5,141,330**	**$ 4,606,370**	**$ 4,694,000**	**$ 4,799,580**

Ten Year Budget By Fund
September 30, 2023 through 2032

General Fund	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032
Estimated Beginning Fund Balance, October 1	$ 6,815,480	$ 7,095,730	$ 7,364,080	$ 7,956,950	$ 8,366,750
Revenues					
Taxes	11,323,240	11,578,040	12,380,780	12,665,640	12,958,220
Licenses & Permits	267,530	269,660	271,800	273,960	276,130
Intergovernmental	600,160	616,680	633,700	651,230	669,280
Charges for services	1,875,180	1,905,870	1,939,440	1,969,900	2,002,470
Fees and Fines	60,000	60,000	60,000	60,000	60,000
Investment Income	140,000	139,000	138,000	137,000	136,000
Rents	216,130	210,390	210,390	210,390	210,390
Contributions	23,600	23,600	23,600	23,600	23,600
Total Revenues	**14,505,840**	**14,803,240**	**15,657,710**	**15,991,720**	**16,336,090**
Expenditures					
Administration	729,830	749,880	770,560	791,830	813,440
Human Resources	146,820	153,130	173,650	160,070	159,140
Communications	1,046,010	1,080,300	1,115,790	1,152,530	1,175,530
Police	4,026,930	4,141,580	4,261,730	4,383,850	4,509,890
Finance	790,770	813,030	836,120	859,770	884,280
Information Technology	655,570	661,240	667,070	673,070	677,110
Economic Development	427,010	438,150	451,130	462,980	475,950
Engineering & Inspections	515,880	529,190	542,930	557,120	570,500
Streets	1,780,800	1,840,490	1,902,480	1,966,960	1,714,840
Building Maintenance	438,850	445,110	450,560	456,170	423,060
Parks	2,065,000	2,113,540	2,158,490	2,210,320	2,178,900
Aquatic Complex	350,390	359,220	368,330	377,720	387,380
Airport	577,740	587,510	597,580	607,960	618,670
Emergency Management	111,850	114,870	117,980	121,200	124,520
Debt Service - Interest	4,000	4,000	4,000	4,000	4,000
Capital Outlay	-	-	-	-	-
Total Expenditures	**13,667,450**	**14,031,240**	**14,418,400**	**14,785,550**	**14,717,210**
Other Financing Sources (Uses)					
Transfer In	2,552,610	2,669,400	2,641,310	1,261,480	1,324,550
Transfers out	(3,110,750)	(3,173,050)	(3,287,750)	(2,057,850)	(2,057,850)
Total Other Financing Sources (Uses)	**(558,140)**	**(503,650)**	**(646,440)**	**(796,370)**	**(733,300)**
Net Change in Fund Balance	**280,250**	**268,350**	**592,870**	**409,800**	**885,580**
Estimated Ending Fund Balance, September 30	**7,095,730**	**7,364,080**	**7,956,950**	**8,366,750**	**9,252,330**
Dedicated Reserves					
15 % Fund Balance, reserved for operations	(2,049,500)	(2,104,100)	(2,162,200)	(2,217,200)	(2,207,000)
Projected Unreserved Fund Balance, September 30	**$ 5,046,230**	**$ 5,259,980**	**$ 5,794,750**	**$ 6,149,550**	**$ 7,045,330**

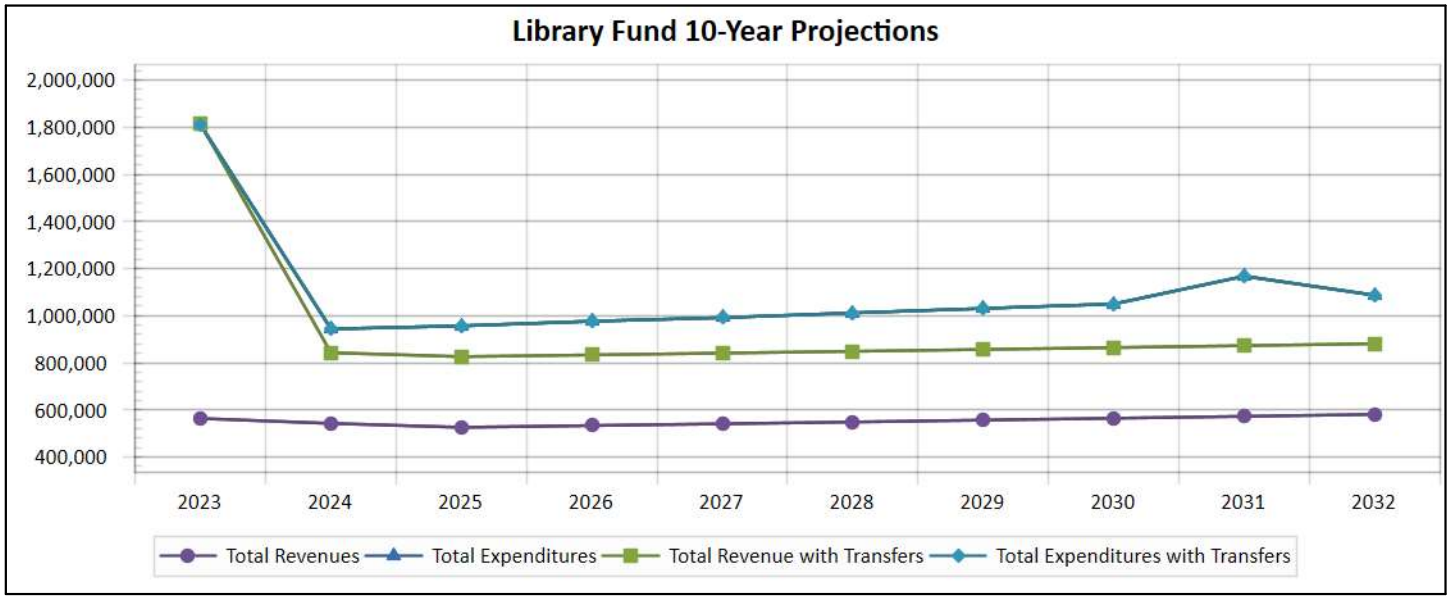
Ten Year Budget By Fund
September 30, 2023 through 2032



This page intentionally left blank.

Ten year Budget by Fund
September 30, 2023 through 2032

Library Fund	Projected 2023	Proected 2024	Projected 2025	Projected 2026	Projected 2027
Estimated Beginning Fund Balances, October 1	$ 178,230	$ 181,330	$ 80,420	$ (50,170)	$ (193,180)
Revenues					
Taxes	367,490	374,090	380,820	387,660	394,640
Intergovernmental	50,550	30,400	6,400	6,400	6,400
Charges for services	69,700	70,270	70,850	71,430	72,020
Fees and Fines	3,000	3,000	3,000	3,000	3,000
Investment Income	50,000	50,000	50,000	50,000	50,000
Contributions	23,000	15,000	15,000	15,000	15,000
Total Revenues	**563,740**	**542,760**	**526,070**	**533,490**	**541,060**
Expenditures					
Personnel	481,630	496,190	511,210	526,710	542,690
Operation & maintenance	412,510	447,480	445,450	449,790	448,870
Capital Outlay	916,500	-	-	-	-
Total Expenditures	**1,810,640**	**943,670**	**956,660**	**976,500**	**991,560**
Other Financing Sources (Uses)					
Transfer In	1,250,000	300,000	300,000	300,000	300,000
Net Change in Fund Balance	**3,100**	**(100,910)**	**(130,590)**	**(143,010)**	**(150,500)**
Estimated Ending Fund Balance, September 30	**181,330**	**80,420**	**(50,170)**	**(193,180)**	**(343,680)**
Dedicated Reserves					
15% Fund Balance, resreved for operations	(134,100)	(141,600)	(143,500)	(146,500)	(148,700)
Estimated Unreserved Fund Balances September 30	**$ 47,230**	**$ (61,180)**	**$ (193,670)**	**$ (339,680)**	**$ (492,380)**

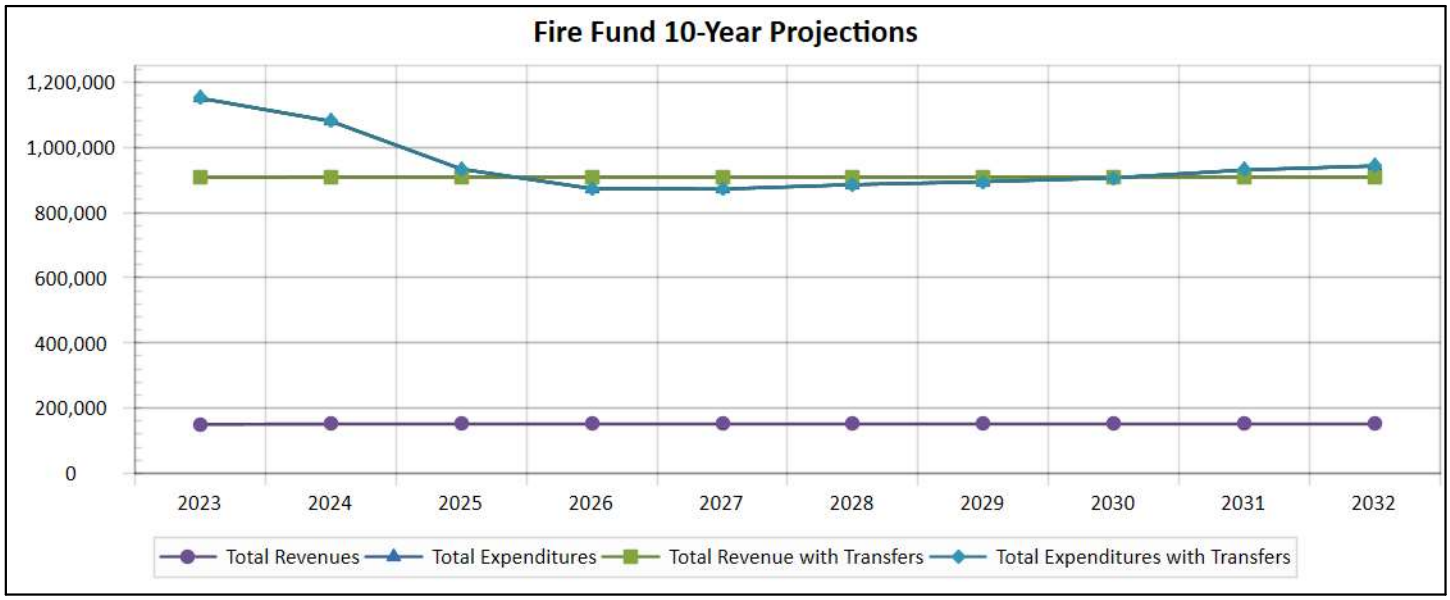


Ten year Budget by Fund
September 30, 2023 through 2032

Library Fund	Projected 2028	Proected 2029	Projected 2030	Projected 2031	Projected 2032
Estimated Beginning Fund Balance, October 1	$ (343,680)	$ (506,620)	$ (680,740)	$ (865,850)	$ (1,160,720)
Revenues					
Taxes	401,750	408,990	416,380	423,900	431,560
Intergovernmental	6,400	6,400	6,400	6,400	6,400
Charges for services	72,610	73,210	73,820	74,430	75,050
Fees and Fines	3,000	3,000	3,000	3,000	3,000
Investment Income	50,000	50,000	50,000	50,000	50,000
Contributions	15,000	15,000	15,000	15,000	15,000
Total Revenues	**548,760**	**556,600**	564,600	**572,730**	**581,010**
Expenditures					
Personnel	559,170	576,180	593,720	611,800	629,950
Operation & maintenance	452,530	454,540	455,990	455,800	456,830
Capital Outlay	-	-	-	100,000	-
Total Expenditures	**1,011,700**	**1,030,720**	**1,049,710**	**1,167,600**	**1,086,780**
Other Financing Sources (Uses)					
Transfer In	300,000	300,000	300,000	300,000	300,000
Net Change in Fund Balance	**(162,940)**	**(174,120)**	**(185,110)**	**(294,870)**	**(205,770)**
Estimated Ending Fund Balance, September 30	**(506,620)**	**(680,740)**	**(865,850)**	**(1,160,720)**	**(1,366,490)**
Dedicated Reserves					
15% Fund Balamce, resreved for operations	(151,800)	(154,600)	(157,500)	(160,100)	(163,000)
Estimated Unreserved Fund Balances September 30	**$ (658,420)**	**$ (835,340)**	**$ (1,023,350)**	**$ (1,320,820)**	**$ (1,529,490)**

Ten year Budget by Fund
September 30, 2023 through 2032

Fire Fund	Projected 2023	Proected 2024	Projected 2025	Projected 2026	Projected 2027
Estimated Beginning Fund Balances, October 1	$ 1,663,380	$ 1,420,720	$ 1,249,370	$ 1,224,870	$ 1,260,390
Revenues					
Charges for services	126,500	126,500	126,500	126,500	126,500
Rents	8,760	9,420	9,420	9,420	9,420
Investment Income	15,000	15,000	15,000	15,000	15,000
Total Revenues	**150,260**	**150,920**	**150,920**	**150,920**	**150,920**
Expenditures					
Personnel	218,980	222,220	225,540	228,970	232,500
Operation & maintenance	686,990	629,900	636,730	644,280	639,530
Capital Outlay	244,800	228,000	71,000	-	-
Total Expenditures	**1,150,770**	**1,080,120**	**933,270**	**873,250**	**872,030**
Other Financing Sources (Uses)					
Transfer In	757,850	757,850	757,850	757,850	757,850
Net Change in Fund Balance	**(242,660)**	**(171,350)**	**(24,500)**	**35,520**	**36,740**
Estimated Ending Fund Balance, September 30	**1,420,720**	**1,249,370**	**1,224,870**	**1,260,390**	**1,297,130**
Dedicated Reserves					
15% Fund Balance, resreved for operations	(135,900)	(127,800)	(129,300)	(131,000)	(130,800)
Estimated Unreserved Fund Balances September 30	**$ 1,284,820**	**$ 1,121,570**	**$ 1,095,570**	**$ 1,129,390**	**$ 1,166,330**



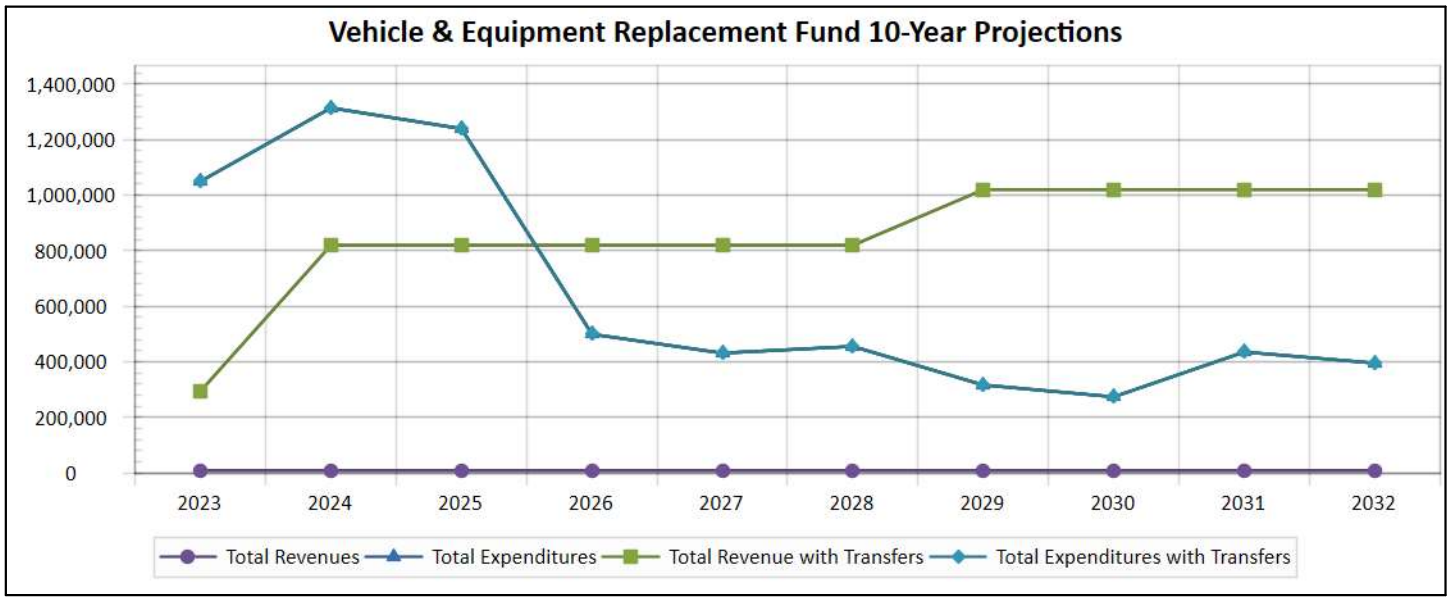
Ten year Budget by Fund
September 30, 2023 through 2032

Fire Fund	Projected 2028	Proected 2029	Projected 2030	Projected 2031	Projected 2032
Estimated Beginning Fund Balance, October 1	$ 1,297,130	$ 1,320,260	$ 1,334,460	$ 1,336,870	$ 1,315,130
Revenues					
Charges for services	126,500	126,500	126,500	126,500	126,500
Rents	9,420	9,420	9,420	9,420	9,420
Investment Income	15,000	15,000	15,000	15,000	15,000
Total Revenues	**150,920**	**150,920**	150,920	**150,920**	**150,920**
Expenditures					
Personnel	236,140	239,890	243,760	247,740	251,850
Operation & maintenance	649,500	654,680	662,600	682,770	691,170
Capital Outlay	-	-	-	-	-
Total Expenditures	**885,640**	**894,570**	**906,360**	**930,510**	**943,020**
Other Financing Sources (Uses)					
Transfer In	757,850	757,850	757,850	757,850	757,850
Net Change in Fund Balance	**23,130**	**14,200**	**2,410**	**(21,740)**	**(34,250)**
Estimated Ending Fund Balance, September 30	**1,320,260**	**1,334,460**	**1,336,870**	**1,315,130**	**1,280,880**
Dedicated Reserves					
15% Fund Balamce, resreved for operations	(132,800)	(134,200)	(136,000)	(139,600)	(141,500)
Estimated Unreserved Fund Balances September 30	**$ 1,187,460**	**$ 1,200,260**	**$ 1,200,870**	**$ 1,175,530**	**$ 1,139,380**

Ten year Budget by Fund
September 30, 2023 through 2032

Vehicle & Equipment Replacement Fund

	Projected 2023	Proected 2024	Projected 2025	Projected 2026	Projected 2027
Estimated Beginning Fund Balances, October 1	$ 938,080	$ 183,110	$ (311,070)	$ (730,350)	$ (410,500)
Revenues					
Investment Income	10,000	10,000	10,000	10,000	10,000
Expenditures					
Capital Outlay	1,049,970	1,314,180	1,239,280	500,150	432,100
Total Expenditures	**1,049,970**	**1,314,180**	**1,239,280**	**500,150**	**432,100**
Other Financing Sources (Uses)					
Sale of Capital Assets	10,000	10,000	10,000	10,000	10,000
Transfer In	275,000	800,000	800,000	800,000	800,000
Net Change in Fund Balance	**(754,970)**	**(494,180)**	**(419,280)**	**319,850**	**387,900**
Estimated Ending Fund Balance September 30	**$ 183,110**	**$ (311,070)**	**$ (730,350)**	**$ (410,500)**	**$ (22,600)**



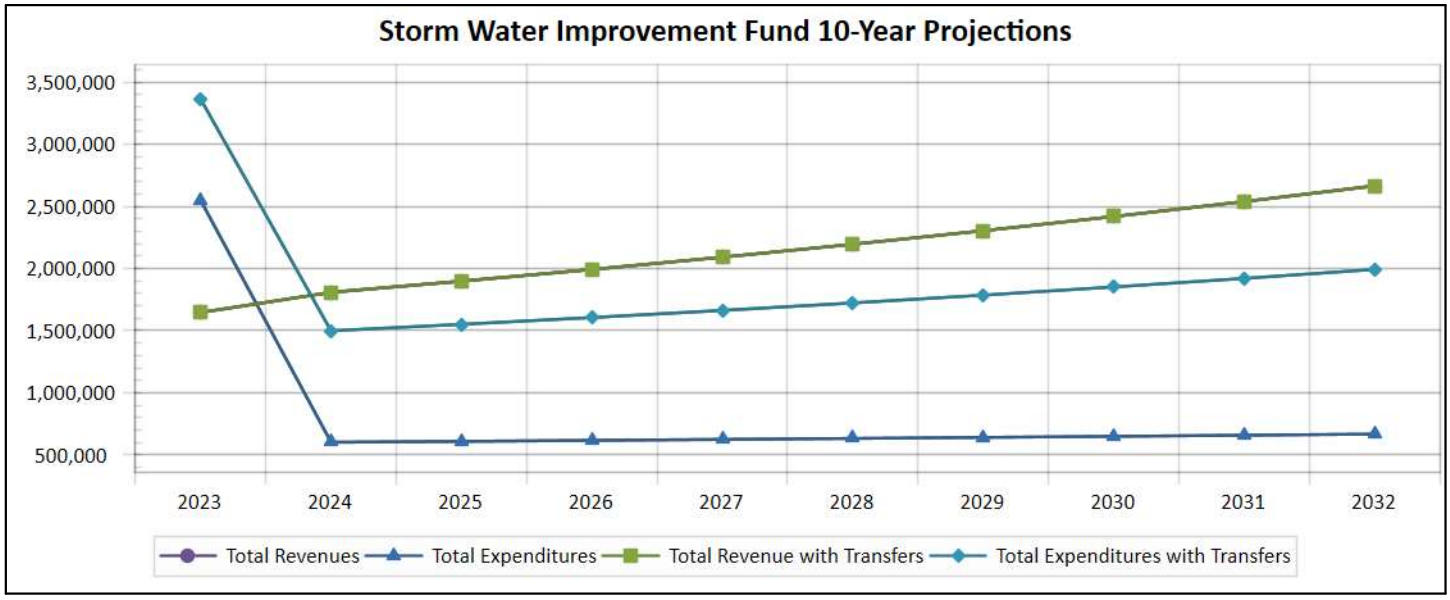
Ten year Budget by Fund
September 30, 2023 through 2032

Vehicle & Equipment Replacement Fund

	Projected 2028	Proected 2029	Projected 2030	Projected 2031	Projected 2032
Estimated Beginning Fund Balance, October 1	$ (22,600)	$ 341,200	$ 1,044,000	$ 1,789,360	$ 2,373,360
Revenues					
Investment Income	10,000	10,000	10,000	10,000	10,000
Expenditures					
Capital Outlay	456,200	317,200	274,640	436,000	396,000
Total Expenditures	**456,200**	**317,200**	**274,640**	**436,000**	**396,000**
Other Financing Sources (Uses)					
Sale of Capital Assets	10,000	10,000	10,000	10,000	10,000
Transfer In	800,000	1,000,000	1,000,000	1,000,000	1,000,000
Net Change in Fund Balance	**363,800**	**702,800**	**745,360**	**584,000**	**624,000**
Estimated Ending Fund Balance September 30	**$ 341,200**	**$ 1,044,000**	**$ 1,789,360**	**$ 2,373,360**	**$ 2,997,360**

Ten year Budget by Fund
September 30, 2023 through 2032

Storm Water Improvement Fund	Projected 2023	Proected 2024	Projected 2025	Projected 2026	Projected 2027
Estimated Beginning Fund Balances, October 1	$ 4,100,440	$ 2,381,010	$ 2,690,720	$ 3,037,920	$ 3,424,630
Revenues					
Taxes	1,630,000	1,793,000	1,882,650	1,976,780	2,075,620
Investment Income	16,000	16,000	16,000	16,000	16,000
Total Revenues	**1,646,000**	**1,809,000**	**1,898,650**	**1,992,780**	**2,091,620**
Expenditures					
Personnel	245,430	242,790	250,120	257,670	265,470
Operation & maintenance	160,000	160,000	160,000	160,000	160,000
Capital Outlay	2,145,000	200,000	200,000	200,000	200,000
Total Expenditures	**2,550,430**	**602,790**	**610,120**	**617,670**	**625,470**
Other Financing Sources (Uses)					
Transfers out	(815,000)	(896,500)	(941,330)	(988,400)	(1,037,820)
Net Change in Fund Balance	**(1,719,430)**	**309,710**	**347,200**	**386,710**	**428,330**
Estimated Ending Fund Balance September 30	**$ 2,381,010**	**$ 2,690,720**	**$ 3,037,920**	**$ 3,424,630**	**$ 3,852,960**

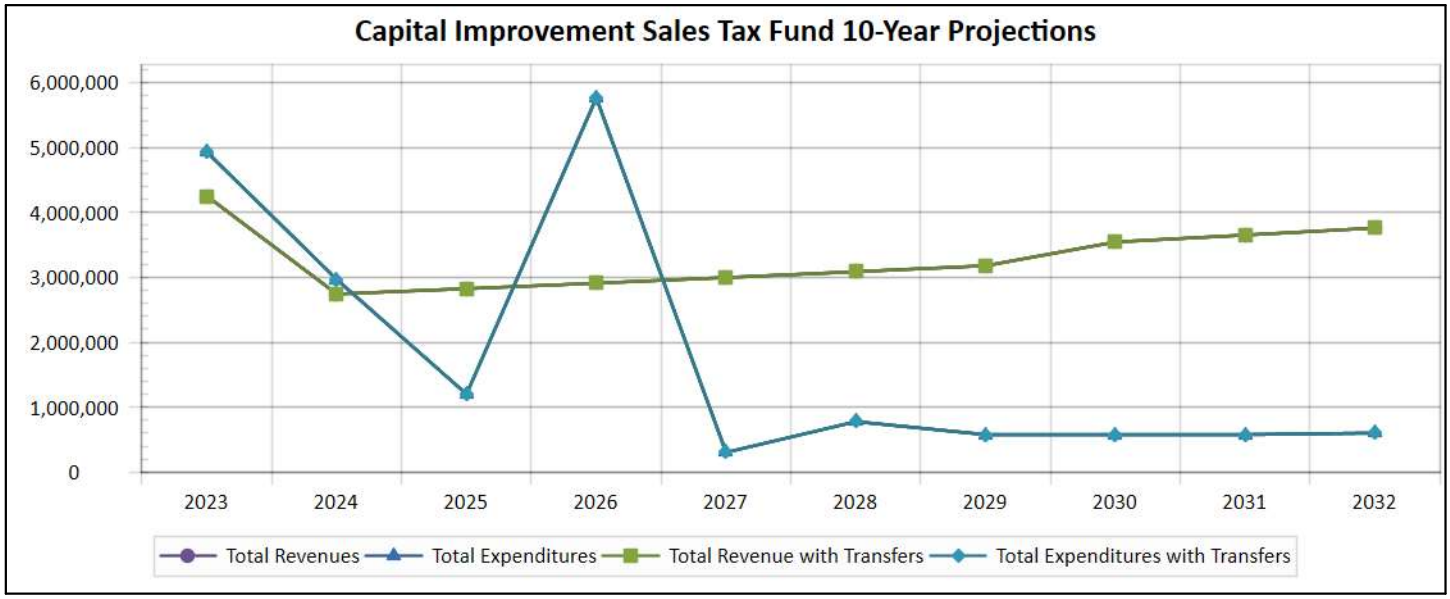


Ten year Budget by Fund
September 30, 2023 through 2032

Storm Water Improvement Fund	Projected 2028	Proected 2029	Projected 2030	Projected 2031	Projected 2032
Estimated Beginning Fund Balance, October 1	$ 3,852,960	$ 4,325,130	$ 4,843,470	$ 5,410,450	$ 6,028,660
Revenues					
Taxes	2,179,400	2,288,370	2,402,790	2,522,930	2,649,080
Investment Income	16,000	16,000	16,000	16,000	16,000
Total Revenues	**2,195,400**	**2,304,370**	2,418,790	**2,538,930**	**2,665,080**
Expenditures					
Personnel	273,520	281,830	290,400	299,240	308,360
Operation & maintenance	160,000	160,000	160,000	160,000	160,000
Capital Outlay	200,000	200,000	200,000	200,000	200,000
Total Expenditures	**633,520**	**641,830**	**650,400**	**659,240**	**668,360**
Other Financing Sources (Uses)					
Transfers out	(1,089,710)	(1,144,200)	(1,201,410)	(1,261,480)	(1,324,550)
Net Change in Fund Balance	**472,170**	**518,340**	**566,980**	**618,210**	**672,170**
Estimated Ending Fund Balance September 30	**$ 4,325,130**	**$ 4,843,470**	**$ 5,410,450**	**$ 6,028,660**	**$ 6,700,830**

Ten year Budget by Fund
September 30, 2023 through 2032

Capital Improvement Sales Tax Fund	Projected 2023	Proected 2024	Projected 2025	Projected 2026	Projected 2027
Estimated Beginning Fund Balances, October 1	$ 1,946,120	$ 1,268,440	$ 1,044,790	$ 2,668,980	$ (184,340)
Revenues					
Taxes	2,655,000	2,734,650	2,816,690	2,901,190	2,988,230
Intergovernmental	1,587,320	-	-	-	-
Investment Income	10,000	10,000	10,000	10,000	10,000
Total Revenues	**4,252,320**	**2,744,650**	**2,826,690**	**2,911,190**	**2,998,230**
Expenditures					
Capital Outlay	4,930,000	2,968,300	1,202,500	5,764,510	304,510
Total Expenditures	**4,930,000**	**2,968,300**	**1,202,500**	**5,764,510**	**304,510**
Net Change in Fund Balance	**(677,680)**	**(223,650)**	**1,624,190**	**(2,853,320)**	**2,693,720**
Estimated Ending Fund Balance September 30	**$ 1,268,440**	**$ 1,044,790**	**$ 2,668,980**	**$ (184,340)**	**$ 2,509,380**

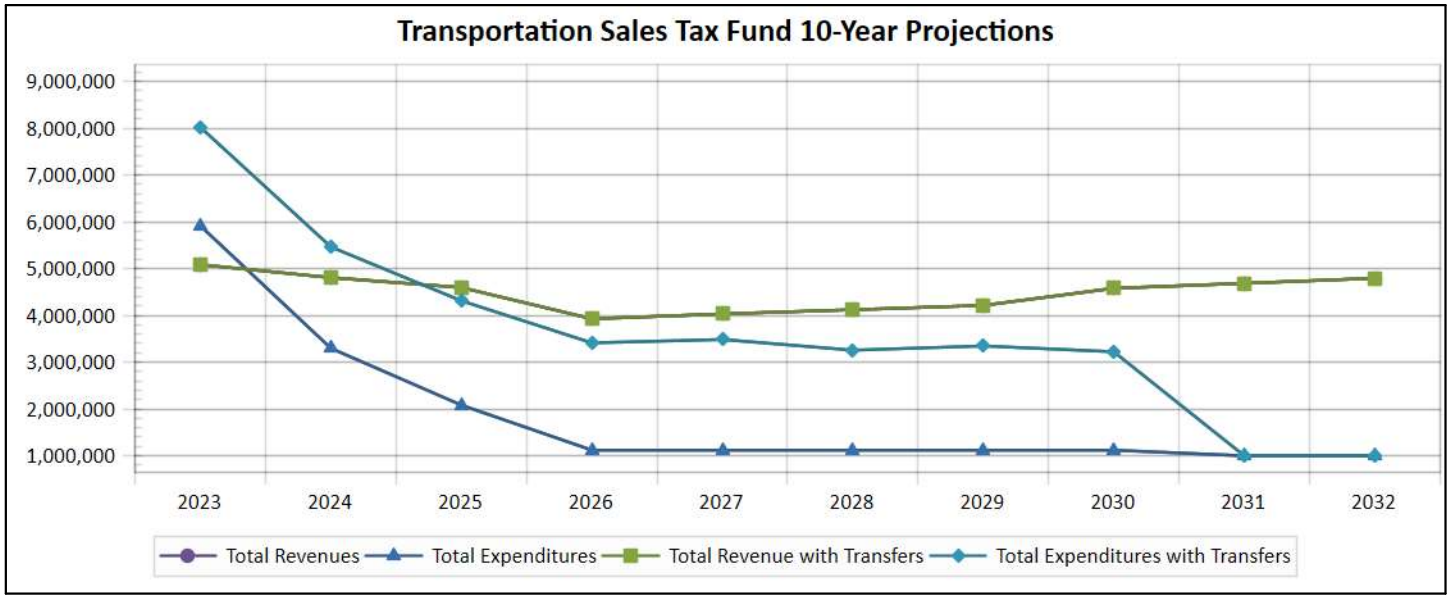


Ten year Budget by Fund
September 30, 2023 through 2032

Capital Improvement Sales Tax Fund	Projected 2028	Proected 2029	Projected 2030	Projected 2031	Projected 2032
Estimated Beginning Fund Balance, October 1	$ 2,509,380	$ 4,818,660	$ 7,420,280	$ 10,387,580	$ 13,460,960
Revenues					
Taxes	3,077,880	3,170,220	3,535,900	3,641,980	3,751,240
Intergovernmental	-	-	-	-	-
Investment Income	10,000	10,000	10,000	10,000	10,000
Total Revenues	**3,087,880**	**3,180,220**	3,545,900	**3,651,980**	**3,761,240**
Expenditures					
Capital Outlay	778,600	578,600	578,600	578,600	603,600
Total Expenditures	**778,600**	**578,600**	**578,600**	**578,600**	**603,600**
Net Change in Fund Balance	**2,309,280**	**2,601,620**	**2,967,300**	**3,073,380**	**3,157,640**
Estimated Ending Fund Balance September 30	**$ 4,818,660**	**$ 7,420,280**	**$ 10,387,580**	**$ 13,460,960**	**$ 16,618,600**

Ten year Budget by Fund
September 30, 2023 through 2032

Transportation Sales Tax Fund	Projected 2023	Proected 2024	Projected 2025	Projected 2026	Projected 2027
Estimated Beginning Fund Balances, October 1	$ 3,272,760	$ 339,210	$ (316,170)	$ (32,670)	$ 481,300
Revenues					
Taxes	2,655,000	2,734,650	2,816,690	2,901,190	2,988,230
Intergovernmental	2,417,590	2,061,200	1,767,510	1,014,980	1,032,480
Investment Income	10,000	10,000	10,000	10,000	10,000
Total Revenues	**5,082,590**	**4,805,850**	**4,594,200**	**3,926,170**	**4,030,710**
Expenditures					
Operation & maintenance	120,000	120,000	120,000	120,000	120,000
Capital Outlay	5,790,740	3,174,930	1,962,000	1,000,000	1,000,000
Total Expenditures	**5,910,740**	**3,294,930**	**2,082,000**	**1,120,000**	**1,120,000**
Other Financing Sources (Uses)					
Transfers out	(2,105,400)	(2,166,300)	(2,228,700)	(2,292,200)	(2,364,500)
Net Change in Fund Balance	**(2,933,550)**	**(655,380)**	**283,500**	**513,970**	**546,210**
Estimated Ending Fund Balance September 30	**$ 339,210**	**$ (316,170)**	**$ (32,670)**	**$ 481,300**	**$ 1,027,510**

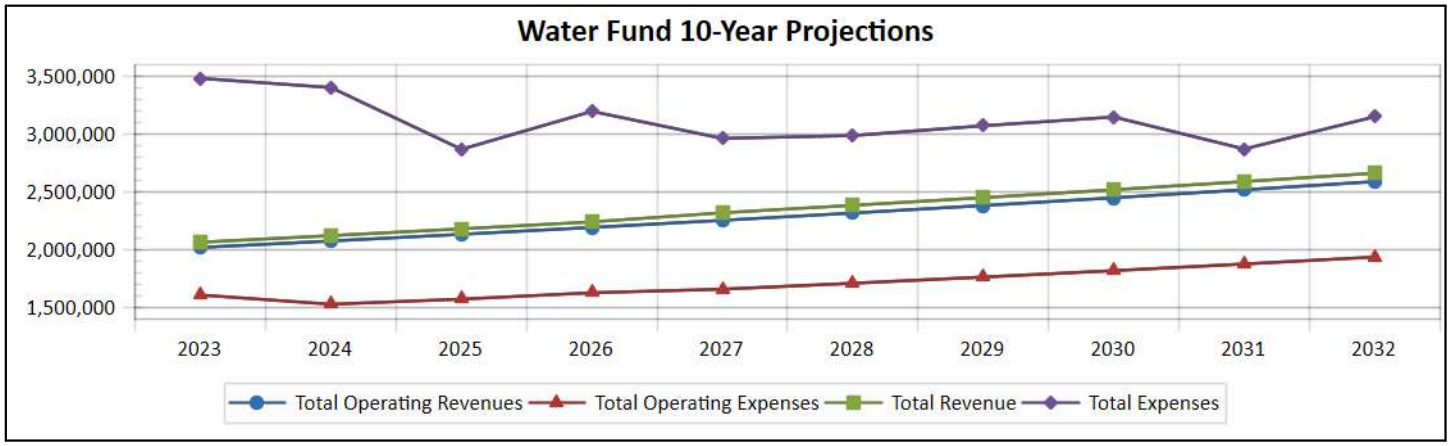


Ten year Budget by Fund
September 30, 2023 through 2032

Transportation Sales Tax Fund	Projected 2028	Proected 2029	Projected 2030	Projected 2031	Projected 2032
Estimated Beginning Fund Balance, October 1	$ 1,027,510	$ 1,892,170	$ 2,758,170	$ 4,114,450	$ 7,798,910
Revenues					
Taxes	3,077,880	3,170,220	3,535,900	3,641,980	3,751,240
Intergovernmental	1,032,480	1,032,480	1,032,480	1,032,480	1,032,480
Investment Income	10,000	10,000	10,000	10,000	10,000
Total Revenues	**4,120,360**	**4,212,700**	4,578,380	**4,684,460**	**4,793,720**
Expenditures					
Operation & maintenance	120,000	120,000	120,000	-	-
Capital Outlay	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Expenditures	**1,120,000**	**1,120,000**	**1,120,000**	**1,000,000**	**1,000,000**
Other Financing Sources (Uses)					
Transfers out	(2,135,700)	(2,226,700)	(2,102,100)	-	-
Net Change in Fund Balance	**864,660**	**866,000**	**1,356,280**	**3,684,460**	**3,793,720**
Estimated Ending Fund Balance September 30	**$ 1,892,170**	**$ 2,758,170**	**$ 4,114,450**	**$ 7,798,910**	**$ 11,592,630**

Ten Year Budget by Fund
September 30, 2023 through 2032

Water Fund	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
Estimated Beginning Fund Balance/Net Position, October 1	$ 5,880,330	$ 6,238,720	$ 6,767,360	$ 7,324,830	$ 7,903,780
Operating Revenues					
Charges for services	2,020,300	2,076,400	2,134,180	2,193,700	2,255,000
Total Operating Revenues	**2,020,300**	**2,076,400**	**2,134,180**	**2,193,700**	**2,255,000**
Operating Expenses					
Personnel	656,540	676,390	696,830	717,910	739,660
Purchased Services	522,970	413,430	427,160	450,300	466,830
Materials & Supplies	429,930	439,750	450,040	460,790	453,190
Total Operating Expenses	**1,609,440**	**1,529,570**	**1,574,030**	**1,629,000**	**1,659,680**
Operating Income (Loss)	**410,860**	**546,830**	**560,150**	**564,700**	**595,320**
Nonoperating Revenues (Expenses)					
Investment Income	10,000	10,000	10,000	10,000	10,000
Rents	35,610	36,490	37,400	38,330	55,580
Depreciation	(430,000)	(415,000)	(405,000)	(400,000)	(390,000)
Debt Service	(331,080)	(341,880)	(353,080)	(364,380)	(377,280)
Capital Outlay	(1,092,000)	(1,116,600)	(537,180)	(803,800)	(536,500)
Total Nonoperating Revenues (Expenses)	**(1,807,470)**	**(1,826,990)**	**(1,247,860)**	**(1,519,850)**	**(1,238,200)**
Total Transfers	**(20,000)**	**-**	**-**	**-**	**-**
Change in Net Position	**(1,416,610)**	**(1,280,160)**	**(687,710)**	**(955,150)**	**(642,880)**
Estimated Net Position before Adjustments	**4,463,720**	**4,958,560**	**6,079,650**	**6,369,680**	**7,260,900**
Adjustments for Capital, D.S. & Depr.	1,775,000	1,808,800	1,245,180	1,534,100	1,287,100
Less: Net Investment in Capital Assets	(4,388,725)	(5,228,125)	(5,462,305)	(5,935,805)	(6,111,705)
Less: 25% Fund Balance, Committed for Operations	(402,400)	(382,400)	(393,500)	(407,300)	(414,900)
Estimated Net Position, September 30	**$ 1,447,595**	**$ 1,156,835**	**$ 1,469,025**	**$ 1,560,675**	**$ 2,021,395**

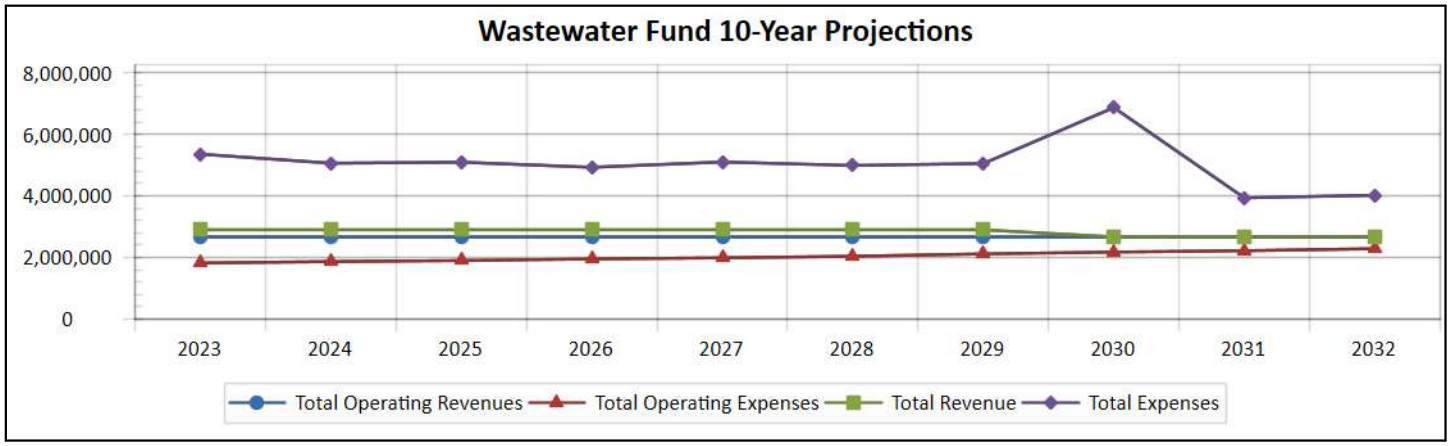


Ten Year Budget by Fund
September 30, 2023 through 2032

Water Fund	Projected 2028	Proected 2029	Projected 2030	Projected 2031	Projected 2032
Estimated Beginning Fund Balance/Net Position, October 1	$ 8,548,000	$ 9,222,690	$ 9,928,080	$ 10,643,310	$ 11,355,650
Operating Revenues					
Charges for services	2,318,140	2,383,180	2,450,170	2,519,170	2,590,240
Total Operating Revenues	**2,318,140**	**2,383,180**	**2,450,170**	**2,519,170**	**2,590,240**
Operating Expenses					
Personnel	762,120	785,270	809,160	833,790	859,190
Purchased Services	483,970	501,880	520,510	539,960	560,220
Materials & Supplies	464,970	477,390	490,400	504,080	518,400
Total Operating Expenses	**1,711,060**	**1,764,540**	**1,820,070**	**1,877,830**	**1,937,810**
Operating Income (Loss)	**607,080**	**618,640**	**630,100**	**641,340**	**652,430**
Nonoperating Revenues (Expenses)					
Investment Income	10,000	10,000	10,000	10,000	10,000
Rents	56,890	58,230	59,600	61,000	62,440
Depreciation	(380,000)	(370,000)	(365,000)	(355,000)	(345,000)
Debt Service	(336,380)	(352,680)	(351,870)	-	-
Capital Outlay	(560,330)	(585,340)	(611,600)	(639,170)	(868,150)
Total Nonoperating Revenues (Expenses)	**(1,209,820)**	**(1,239,790)**	**(1,258,870)**	**(923,170)**	**(1,140,710)**
Total Transfers	**-**	**-**	**-**	**-**	**-**
Change in Net Position	**(602,740)**	**(621,150)**	**(628,770)**	**(281,830)**	**(488,280)**
Estimated Net Position before Adjustments	**7,945,260**	**8,601,540**	**9,299,310**	**10,361,480**	**10,867,370**
Adjustments for Capital, D.S. & Depr.	1,277,430	1,326,540	1,344,000	994,170	1,213,150
Less: Net Investment in Capital Assets	(6,334,935)	(6,549,075)	(6,793,275)	(7,432,445)	(8,300,595)
Less: 25% Fund Balance, Committed for Operations	(427,800)	(441,100)	(455,000)	(469,500)	(484,500)
Estimated Net Position, September 30	**$ 2,459,955**	**$ 2,937,905**	**$ 3,395,035**	**$ 3,453,705**	**$ 3,295,425**

Ten Year Budget by Fund
September 30, 2023 through 2032

Wastewater Fund	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
Estimated Beginning Fund Balance/Net Position, October 1	$ 10,883,110	$ 11,541,520	$ 12,227,350	$ 12,937,550	$ 13,652,870
Operating Revenues					
Charges for services	2,665,000	2,665,000	2,665,000	2,665,000	2,665,000
Total Operating Revenues	**2,665,000**	**2,665,000**	**2,665,000**	**2,665,000**	**2,665,000**
Operating Expenses					
Personnel	715,720	737,400	759,790	782,880	806,670
Purchased Services	617,670	635,520	653,690	672,560	692,110
Materials & Supplies	485,800	493,250	484,920	495,640	487,850
Total Operating Expenses	**1,819,190**	**1,866,170**	**1,898,400**	**1,951,080**	**1,986,630**
Operating Income (Loss)	**845,810**	**798,830**	**766,600**	**713,920**	**678,370**
Nonoperating Revenues (Expenses)					
Investment Income	233,000	233,000	233,000	233,000	233,000
Rents	-	-	-	-	-
Depreciation	(1,200,000)	(1,203,400)	(1,212,050)	(1,215,960)	(1,225,140)
Debt Service	(1,455,400)	(1,426,000)	(1,394,400)	(1,361,600)	(1,327,600)
Capital Outlay	(862,120)	(567,300)	(588,630)	(400,340)	(562,390)
Total Nonoperating Revenues (Expenses)	**(3,284,520)**	**(2,963,700)**	**(2,962,080)**	**(2,744,900)**	**(2,882,130)**
Total Transfers	**(20,000)**	**-**	**-**	**-**	**-**
Change in Net Position	**(2,458,710)**	**(2,164,870)**	**(2,195,480)**	**(2,030,980)**	**(2,203,760)**
Estimated Net Position before Adjustments	**8,424,400**	**9,376,650**	**10,031,870**	**10,906,570**	**11,449,110**
Adjustments for Capital, D.S. & Depr.	3,117,120	2,850,700	2,905,680	2,746,300	2,942,530
Less: Net Investment in Capital Assets	(9,928,620)	(9,415,920)	(8,899,550)	(8,169,890)	(7,577,280)
Less: 25% Fund Balance, Committed for Operations	(454,800)	(466,500)	(474,600)	(487,800)	(496,700)
Estimated Net Position, September 30	**$ 1,158,100**	**$ 2,344,930**	**$ 3,563,400**	**$ 4,995,180**	**$ 6,317,660**

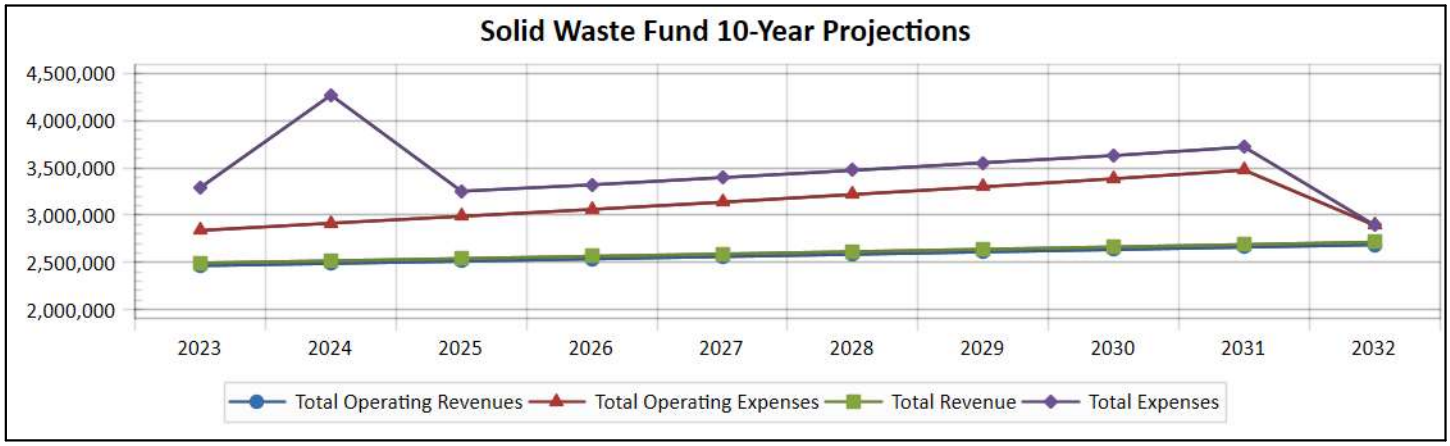


Ten Year Budget by Fund
September 30, 2023 through 2032

Wastewater Fund	Projected 2028	Proected 2029	Projected 2030	Projected 2031	Projected 2032
Estimated Beginning Fund Balance/Net Position, October 1	$ 14,391,640	$ 15,140,460	$ 15,883,840	$ 16,376,550	$ 16,826,450
Operating Revenues					
Charges for services	2,665,000	2,665,000	2,665,000	2,665,000	2,665,000
Total Operating Revenues	**2,665,000**	**2,665,000**	**2,665,000**	**2,665,000**	**2,665,000**
Operating Expenses					
Personnel	831,230	856,550	882,670	909,630	937,450
Purchased Services	712,370	733,450	755,290	778,020	801,650
Materials & Supplies	493,980	524,720	537,330	530,450	543,520
Total Operating Expenses	**2,037,580**	**2,114,720**	**2,175,290**	**2,218,100**	**2,282,620**
Operating Income (Loss)	**627,420**	**550,280**	**489,710**	**446,900**	**382,380**
Nonoperating Revenues (Expenses)					
Investment Income	233,000	233,000	3,000	3,000	3,000
Rents	-	-	-	-	-
Depreciation	(1,229,590)	(1,239,330)	(1,244,360)	(1,254,690)	(1,260,330)
Debt Service	(1,296,600)	(1,259,900)	-	-	-
Capital Outlay	(424,830)	(437,630)	(3,450,780)	(464,310)	(478,310)
Total Nonoperating Revenues (Expenses)	**(2,718,020)**	**(2,703,860)**	**(4,692,140)**	**(1,716,000)**	**(1,735,640)**
Total Transfers	**-**	**-**	**-**	**-**	**-**
Change in Net Position	**(2,090,600)**	**(2,153,580)**	**(4,202,430)**	**(1,269,100)**	**(1,353,260)**
Estimated Net Position before Adjustments	**12,301,040**	**12,986,880**	**11,681,410**	**15,107,450**	**15,473,190**
Adjustments for Capital, D.S. & Depr.	2,839,420	2,896,960	4,695,140	1,719,000	1,738,640
Less: Net Investment in Capital Assets	(6,817,110)	(6,034,740)	(9,485,520)	(9,949,830)	(10,428,140)
Less: 25% Fund Balance, Committed for Operations	(509,400)	(528,700)	(543,800)	(554,500)	(570,700)
Estimated Net Position, September 30	**$ 7,813,950**	**$ 9,320,400**	**$ 6,347,230**	**$ 6,322,120**	**$ 6,212,990**

Ten Year Budget by Fund
September 30, 2023 through 2032

Solid Waste Fund	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
Estimated Beginning Fund Balance/Net Position, October 1	$ 2,077,870	$ 1,718,120	$ 1,320,080	$ 873,050	$ 377,340
Operating Revenues					
Charges for services	2,465,500	2,489,150	2,513,040	2,537,160	2,561,530
Total Operating Revenues	**2,465,500**	**2,489,150**	**2,513,040**	**2,537,160**	**2,561,530**
Operating Expenses					
Personnel	617,390	636,070	655,320	675,180	695,670
Purchased Services	2,117,970	2,171,200	2,219,430	2,266,730	2,317,080
Materials & Supplies	103,290	108,320	113,720	119,360	125,250
Total Operating Expenses	**2,838,650**	**2,915,590**	**2,988,470**	**3,061,270**	**3,138,000**
Operating Income (Loss)	**(373,150)**	**(426,440)**	**(475,430)**	**(524,110)**	**(576,470)**
Nonoperating Revenues (Expenses)					
Investment Income	20,000	20,000	20,000	20,000	20,000
Rents	8,400	8,400	8,400	8,400	8,400
Depreciation	(50,000)	(265,000)	(265,000)	(260,000)	(260,000)
Capital Outlay	(390,000)	(1,090,000)	-	-	-
Total Nonoperating Revenues (Expenses)	**(411,600)**	**(1,326,600)**	**(236,600)**	**(231,600)**	**(231,600)**
Total Transfers	**(15,000)**	**-**	**-**	**-**	**-**
Change in Net Position	**(799,750)**	**(1,753,040)**	**(712,030)**	**(755,710)**	**(808,070)**
Estimated Net Position before Adjustments	**1,278,120**	**(34,920)**	**608,050**	**117,340**	**(430,730)**
Adjustments for Capital, D.S. & Depr.	440,000	1,355,000	265,000	260,000	260,000
Less: Net Investment in Capital Assets	(3,530,362)	(4,620,362)	(4,620,362)	(4,620,362)	(4,620,362)
Less: 25% Fund Balance, Committed for Operations	(709,700)	(728,900)	(747,100)	(765,300)	(784,500)
Estimated Net Position, September 30	**$ (2,521,942)**	**$ (4,029,182)**	**$ (4,494,412)**	**$ (5,008,322)**	**$ (5,575,592)**

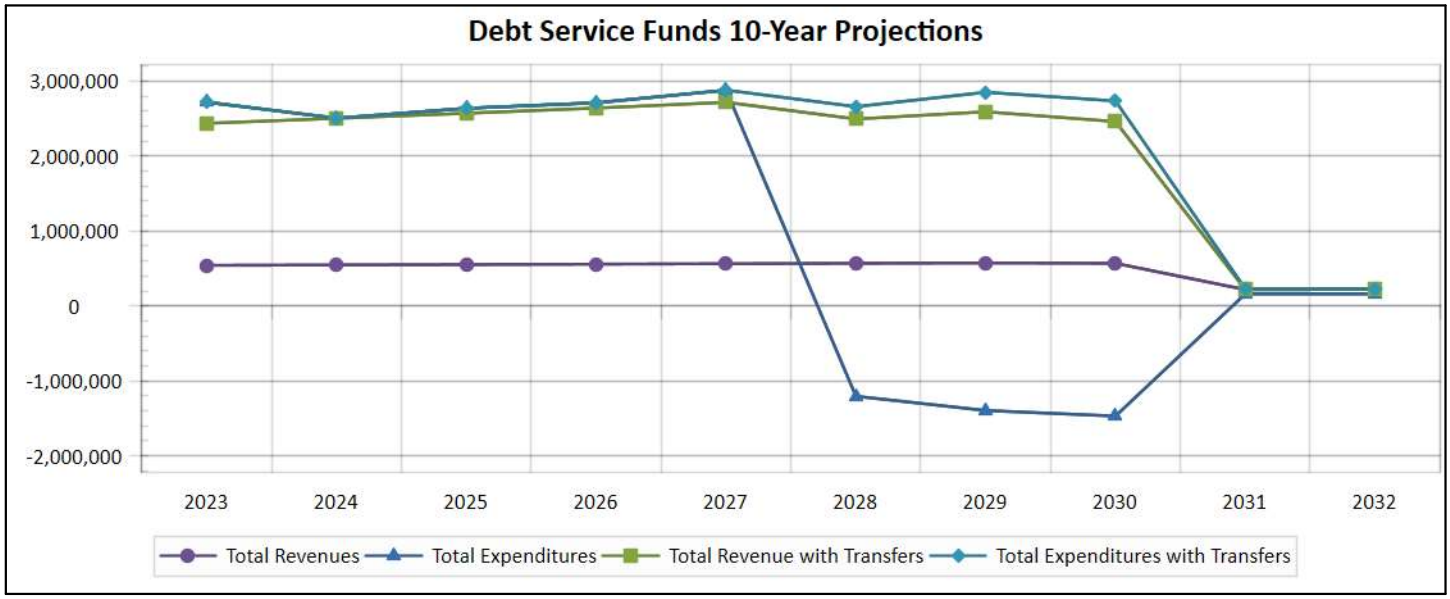


Ten Year Budget by Fund
September 30, 2023 through 2032

Solid Waste Fund	Projected 2028	Proected 2029	Projected 2030	Projected 2031	Projected 2032
Estimated Beginning Fund Balance/Net Position, October 1	$ (170,730)	$ (775,340)	$ (1,436,050)	$ (2,157,260)	$ (2,943,850)
Operating Revenues					
Charges for services	2,586,140	2,610,990	2,636,090	2,661,450	2,687,060
Total Operating Revenues	**2,586,140**	**2,610,990**	**2,636,090**	**2,661,450**	**2,687,060**
Operating Expenses					
Personnel	716,780	738,570	761,040	784,230	807,370
Purchased Services	2,370,900	2,423,490	2,479,740	2,540,070	1,930,100
Materials & Supplies	131,470	138,040	144,920	152,140	155,230
Total Operating Expenses	**3,219,150**	**3,300,100**	**3,385,700**	**3,476,440**	**2,892,700**
Operating Income (Loss)	**(633,010)**	**(689,110)**	**(749,610)**	**(814,990)**	**(205,640)**
Nonoperating Revenues (Expenses)					
Investment Income	20,000	20,000	20,000	20,000	20,000
Rents	8,400	8,400	8,400	8,400	8,400
Depreciation	(255,000)	(255,000)	(245,000)	(245,000)	-
Capital Outlay	-	-	-	-	-
Total Nonoperating Revenues (Expenses)	**(226,600)**	**(226,600)**	**(216,600)**	**(216,600)**	**28,400**
Total Transfers	**-**	**-**	**-**	**-**	**-**
Change in Net Position	**(859,610)**	**(915,710)**	**(966,210)**	**(1,031,590)**	**(177,240)**
Estimated Net Position before Adjustments	**(1,030,340)**	**(1,691,050)**	**(2,402,260)**	**(3,188,850)**	**(3,121,090)**
Adjustments for Capital, D.S. & Depr.	255,000	255,000	245,000	245,000	-
Less: Net Investment in Capital Assets	(4,620,362)	(4,620,362)	(4,620,362)	(4,620,362)	(4,620,362)
Less: 25% Fund Balance, Committed for Operations	(804,800)	(825,000)	(846,400)	(869,100)	(723,200)
Estimated Net Position, September 30	**$ (6,200,502)**	**$ (6,881,412)**	**$ (7,624,022)**	**$ (8,433,312)**	**$ (8,464,652)**

Ten year Budget by Fund
September 30, 2023 through 2032

Debt Service Funds	Projected 2023	Proected 2024	Projected 2025	Projected 2026	Projected 2027
Estimated Beginning Fund Balances, October 1	$ 3,101,760	$ 2,820,210	$ 2,818,220	$ 2,751,880	$ 2,680,740
Revenues					
Taxes	528,800	534,040	539,330	544,770	550,280
Investment Income	14,100	14,100	14,100	14,100	14,100
Total Revenues	**542,900**	**548,140**	**553,430**	**558,870**	**564,380**
Expenditures					
Operation & maintenance	53,600	53,690	53,780	55,870	53,960
Capital Outlay	288,250	13,000	-	-	-
Debt Service - Principal	1,461,000	1,596,900	1,741,200	1,894,000	2,063,800
Debt Service - Interest	915,300	841,140	841,790	760,640	761,300
Debt Service - Misc	1,700	1,700	1,700	1,700	1,700
Total Expenditures	**2,719,850**	**2,506,430**	**2,638,470**	**2,712,210**	**2,880,760**
Other Financing Sources (Uses)					
Transfer In	1,895,400	1,956,300	2,018,700	2,082,200	2,154,500
Net Change in Fund Balance	**(281,550)**	**(1,990)**	**(66,340)**	**(71,140)**	**(161,880)**
Estimated Ending Fund Balance September 30	**$ 2,820,210**	**$ 2,818,220**	**$ 2,751,880**	**$ 2,680,740**	**$ 2,518,860**



Ten year Budget by Fund
September 30, 2023 through 2032

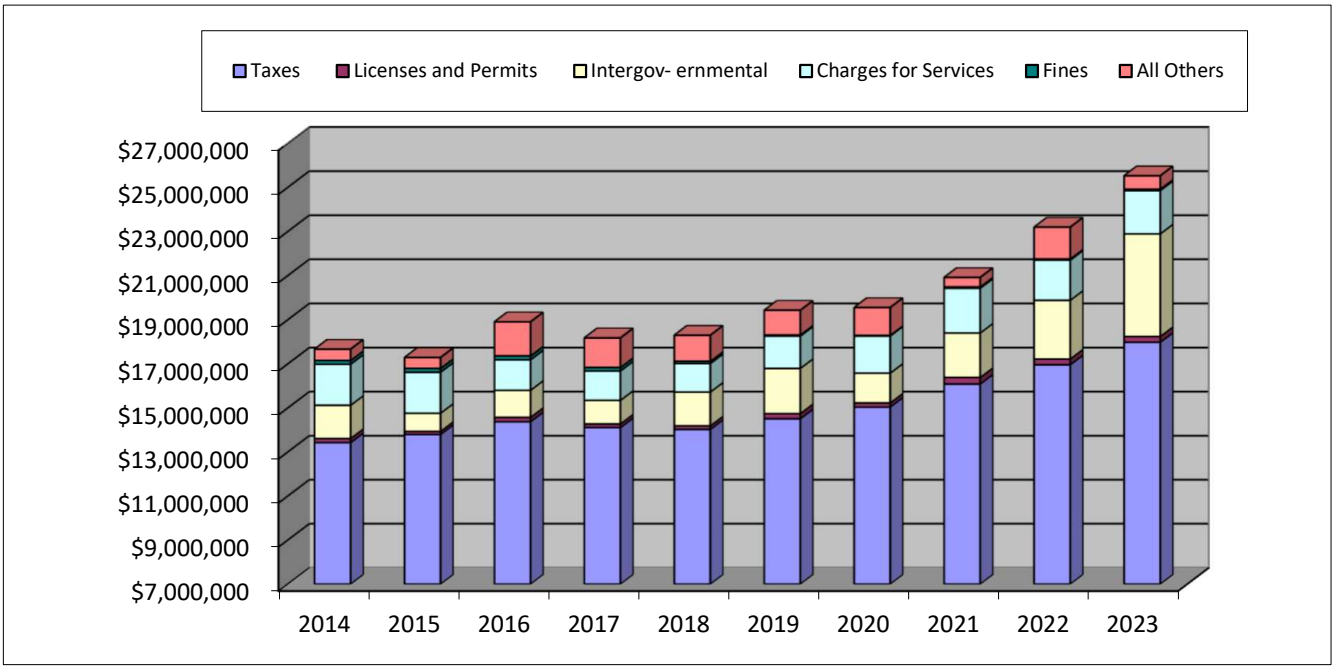
Debt Service Funds	Projected 2028	Proected 2029	Projected 2030	Projected 2031	Projected 2032
Estimated Beginning Fund Balance, October 1	$ 2,518,860	$ 6,218,470	$ 10,204,930	$ 14,134,980	$ 14,192,110
Revenues					
Taxes	555,830	561,430	567,080	217,850	220,070
Investment Income	14,100	14,100	2,600	1,100	1,100
Total Revenues	**569,930**	**575,530**	569,680	**218,950**	**221,170**
Expenditures					
Operation & maintenance	54,050	54,140	55,730	30,820	30,910
Capital Outlay	-	-	-	-	-
Debt Service - Principal	1,932,400	2,123,410	2,102,320	34,000	34,000
Debt Service - Interest	672,670	673,340	576,620	165,000	165,000
Debt Service - Misc	1,700	1,700	1,700	-	-
Total Expenditures	**(1,203,980)**	**(1,394,230)**	**(1,468,270)**	**161,820**	**161,910**
Other Financing Sources (Uses)					
Transfer In	1,925,700	2,016,700	1,892,100	-	-
Net Change in Fund Balance	**3,699,610**	**3,986,460**	**3,930,050**	**57,130**	**59,260**
Estimated Ending Fund Balance September 30	**$ 6,218,470**	**$ 10,204,930**	**$ 14,134,980**	**$ 14,192,110**	**$ 14,251,370**

Appendix

CITY OF WASHINGTON, MISSOURI

Governmental Revenues by Source - Budget

Last Ten Fiscal Years

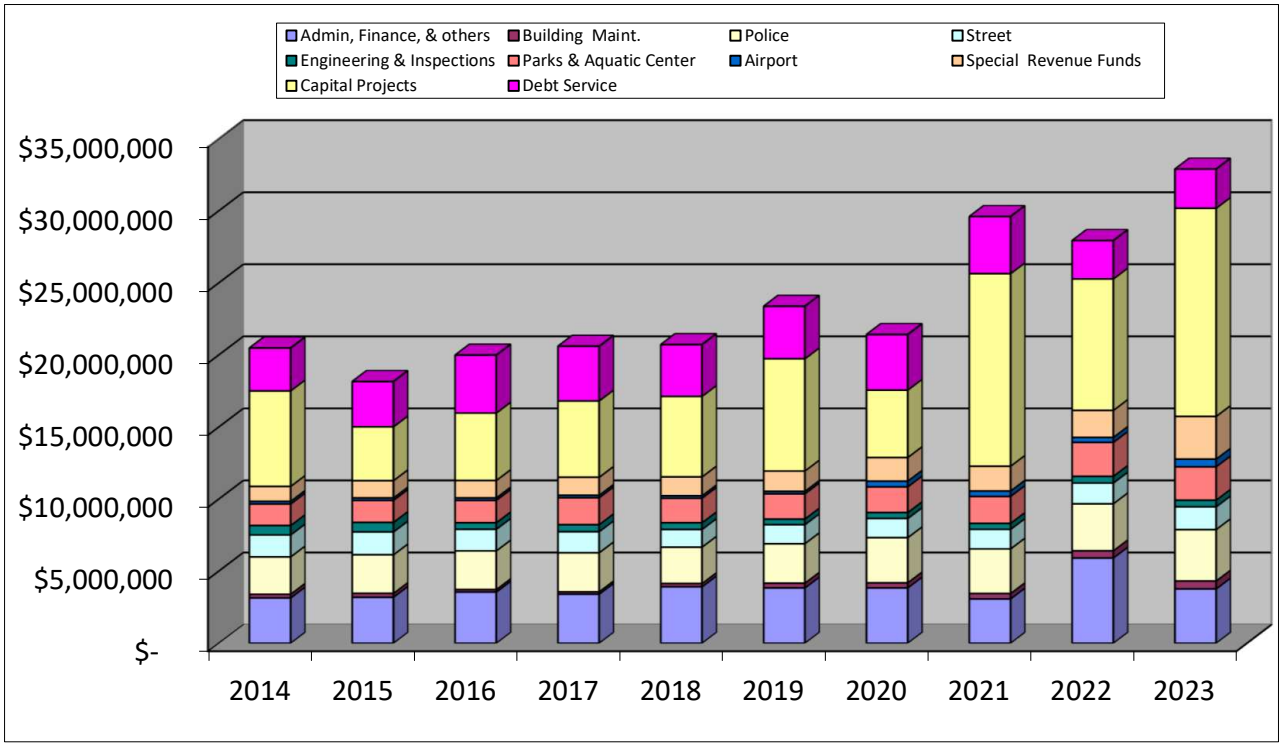


Period Ending	Taxes	Licenses and Permits	Intergov- ernmental	Charges for Services	Fines	All Others	Total
9/30/2014	$ 13,427,440	$ 188,300	$ 1,508,970	$ 1,860,810	$ 172,500	$ 512,320	$ 17,670,340
9/30/2015	13,799,430	140,100	822,470	1,860,210	177,500	492,355	17,292,065
9/30/2016	14,374,510	198,100	1,230,600	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	16,088,517	298,963	2,014,388	2,029,734	58,764	430,368	20,920,734
9/30/2022	16,963,290	261,750	2,659,450	1,819,640	52,500	1,442,520	23,199,150
9/30/2023	17,981,600	263,010	4,649,960	1,962,810	63,000	609,170	25,529,550

CITY OF WASHINGTON, MISSOURI

Governmental Expenditures by Function - Budget

Last Ten Fiscal Years



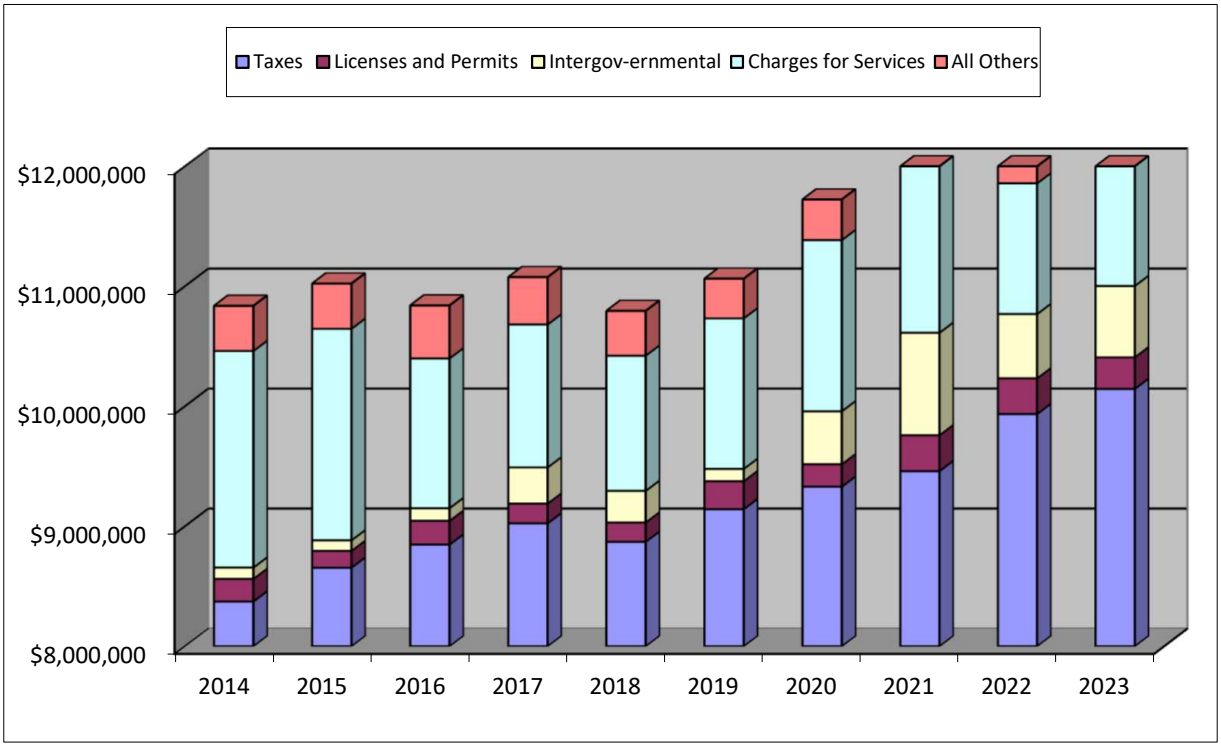
Period Ending	Admin, Finance, & others	Building Maint.	Police	Street	Engineering & Inspections
9/30/2014	$ 3,144,585	$ 257,155	$ 2,589,920	$ 1,525,170	$ 650,480
9/30/2015	3,194,665	265,180	2,678,840	1,586,695	663,485
9/30/2016	3,554,515	172,900	2,683,850	1,499,050	454,495
9/30/2017	3,404,640	167,180	2,707,900	1,463,885	486,515
9/30/2018	3,917,070	227,130	2,525,880	1,226,435	465,165
9/30/2019	3,837,970	332,265	2,741,210	1,316,810	392,265
9/30/2020	3,840,490	357,900	3,127,830	1,330,850	412,175
9/30/2021	3,078,430	371,900	3,096,880	1,356,800	416,580
9/30/2022	5,916,745	500,545	3,262,760	1,438,960	465,830
9/30/2023	3,769,270	550,360	3,571,200	1,575,570	461,820

Period Ending	Parks & Aquatic Center	Airport	Special Revenue Funds	Capital Projects	Debt Service	Total
9/30/2014	$ 1,495,120	$ 187,210	$ 1,033,695	$ 6,627,925	$ 2,975,600	**$ 20,486,860**
9/30/2015	1,527,945	167,600	1,200,940	3,734,255	3,142,670	**18,162,275**
9/30/2016	1,554,680	168,990	1,208,575	4,677,815	4,018,145	**19,993,015**
9/30/2017	1,868,475	172,280	1,247,620	5,296,505	3,793,345	**20,608,345**
9/30/2018	1,702,385	170,405	1,308,285	5,587,295	3,595,135	**20,725,185**
9/30/2019	1,751,380	168,510	1,410,680	7,787,055	3,642,500	**23,380,645**
9/30/2020	1,783,580	396,520	1,640,265	4,675,395	3,856,900	**21,421,905**
9/30/2021	1,870,405	372,580	1,721,525	13,360,245	3,965,200	**29,610,545**
9/30/2022	2,352,890	348,595	1,871,410	9,119,970	2,665,200	**27,942,905**
9/30/2023	2,317,200	533,470	2,961,410	14,441,140	2,719,850	**32,901,290**

CITY OF WASHINGTON, MISSOURI

General Revenues by Source - Budget

Last Ten Fiscal Years

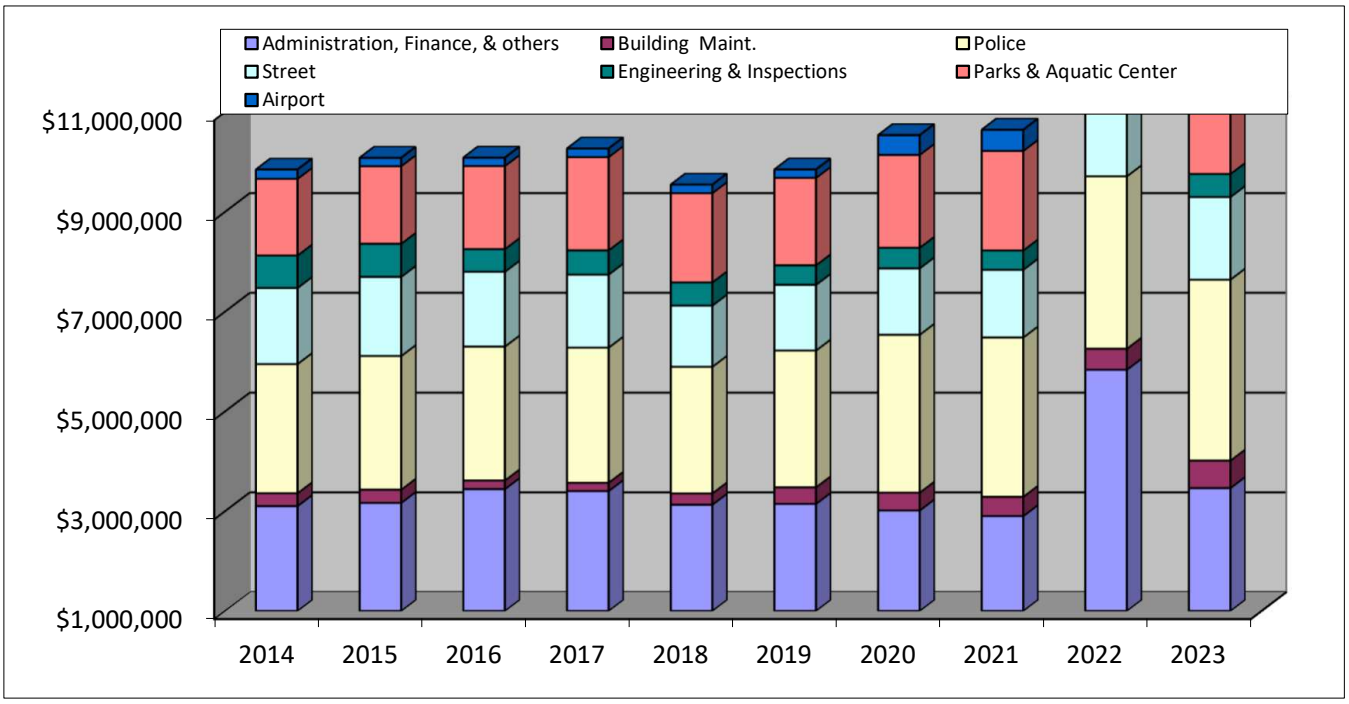


Period Ending	Taxes	Licenses and Permits	Intergov-ernmental	Charges for Services	All Others	Total
9/30/2014	$ 8,373,855	$ 188,300	$ 94,500	$ 1,804,710	$ 376,300	$ 10,837,665
9/30/2015	8,655,615	140,100	88,000	1,762,710	376,815	11,023,240
9/30/2016	8,847,960	198,100	105,500	1,247,925	441,345	10,840,830
9/30/2017	9,024,920	164,800	301,400	1,190,790	394,735	11,076,645
9/30/2018	8,871,320	160,550	263,780	1,126,790	372,895	10,795,335
9/30/2019	9,142,895	233,050	102,725	1,254,525	330,575	11,063,770
9/30/2020	9,330,355	187,250	441,420	1,426,480	338,335	11,723,840
9/30/2021	9,460,480	298,963	853,561	1,706,623	312,486	12,632,113
9/30/2022	9,936,442	297,101	535,445	1,088,939	308,255	12,166,182
9/30/2023	10,145,310	263,010	594,500	1,766,610	512,310	13,281,740

CITY OF WASHINGTON, MISSOURI

General Expenditures by Department - Budget

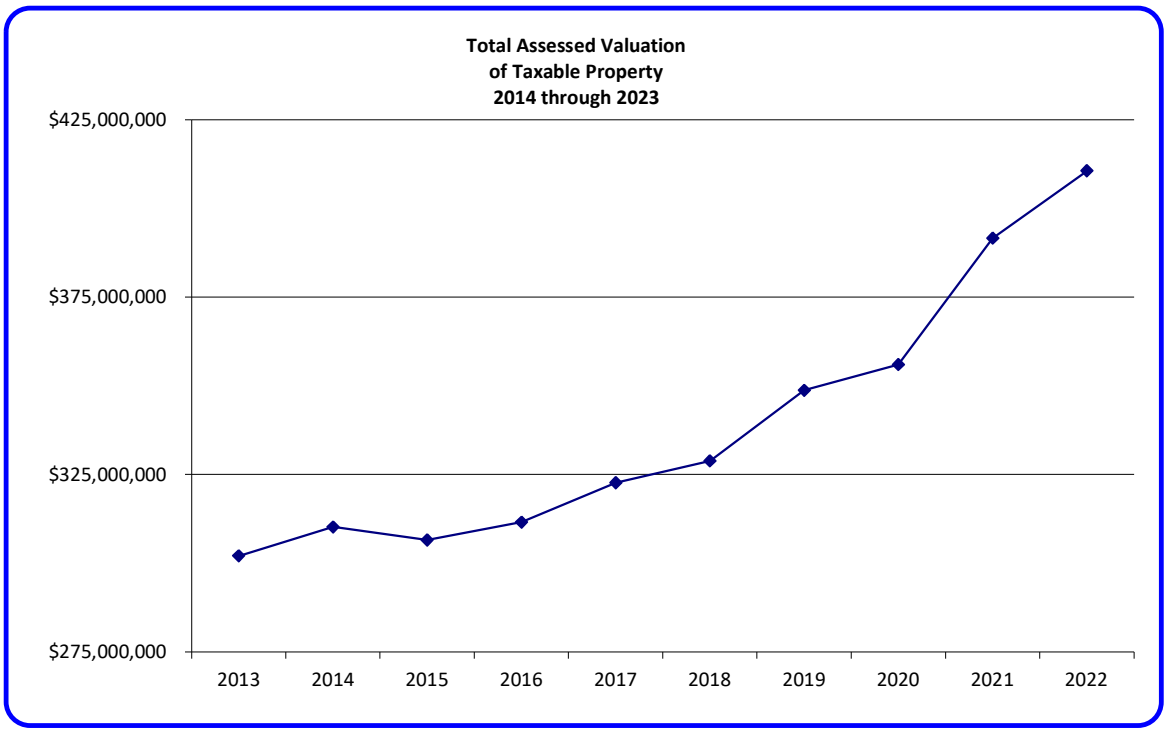
Last Ten Fiscal Years



Period Ending	Administration, Finance, & others	Building Maint.	Police	Street	Engineering & Inspections	Parks & Aquatic Center	Airport	Total
9/30/2014	$ 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	2,903,175	386,389	3,193,550	1,356,800	387,630	1,994,239	425,612	10,647,395
9/30/2022	5,836,577	422,249	3,454,760	1,560,171	424,918	2,271,258	563,384	14,533,317
9/30/2023	3,464,990	550,360	3,627,280	1,655,570	461,820	2,485,400	533,470	12,778,890

ASSESSED VALUATION OF TAXABLE PROPERTY

FISCAL YEAR	FISCAL YEAR ASSESSED	REAL ESTATE PROPERTY	PERSONAL PROPERTY	STATE ASSESSED R.R. & UTILITIES	TOTAL VALUATION
2014	2013	$ 246,209,191	$ 47,501,400	$ 8,310,506	$ 302,021,097
2015	2014	251,104,354	50,543,458	8,549,484	310,197,296
2016	2015	245,926,925	51,291,319	9,325,778	306,544,022
2017	2016	250,089,972	52,533,117	8,910,762	311,533,851
2018	2017	259,759,063	53,909,250	8,998,639	322,666,952
2019	2018	262,997,888	57,441,927	8,383,214	328,823,029
2020	2019	280,515,616	58,873,511	9,281,641	348,670,768
2021	2020	282,657,138	63,547,328	9,734,669	355,939,135
2022	2021	312,881,297	68,803,182	9,857,553	391,542,032
2023	2022	317,855,586	83,190,251	9,521,524	410,567,361

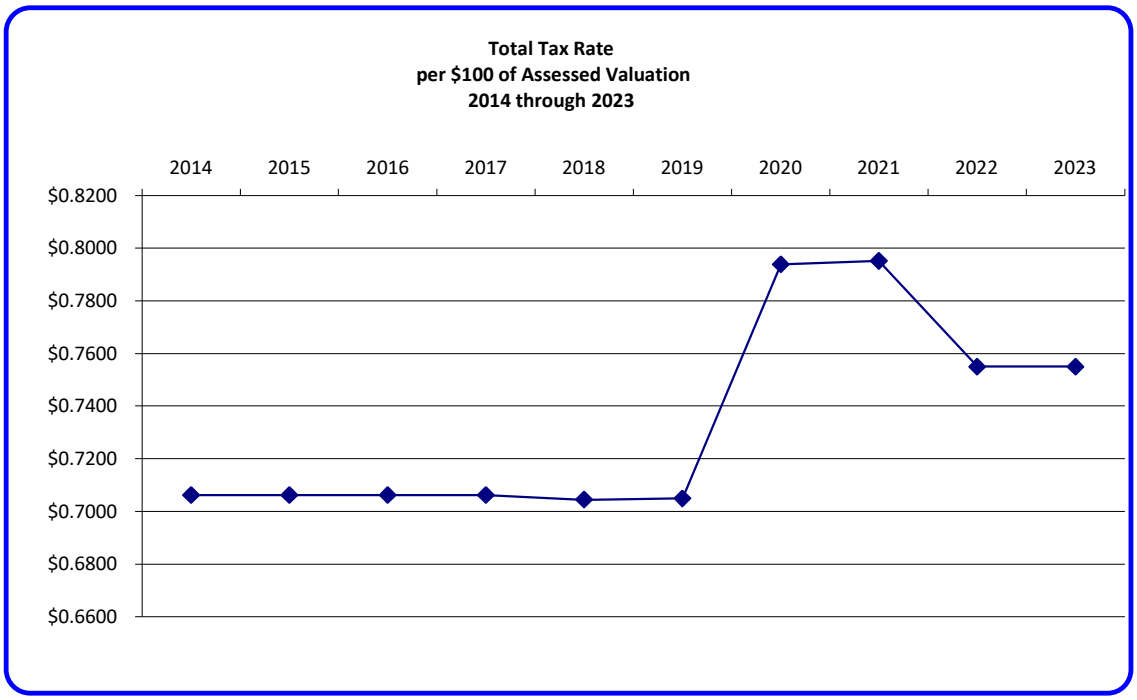


PROPERTY TAX RATE BY YEAR AND FUND*

***Per $100 of assessed valuation**

Fiscal Year	General Fund	Library Fund	Total Rate
2014	$ 0.6062	$ 0.1000	$ 0.7062
2015	0.6062	0.1000	0.7062
2016	0.6062	0.1000	0.7062
2017	0.6062	0.1000	0.7062
2018	0.6045	0.1000	0.7045
2019	0.6049	0.1000	0.7049
2020	0.5939	0.2000	0.7939
2021	0.5952	0.2000	0.7952
2022	0.5641	0.1909	0.7550
2023	0.5641	0.1909	0.7550

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



FULL-TIME EQUIVALENTS SCHEDULE

DEPARTMENT	Actual 2020-2021	Actual 2021-2022	Budget 2021-2022	Budget 2022-2023
Administration				
City Administrator	1	1	1	1
City Clerk	1	1	1	1
Executive Secretary/Deputy City Clerk	1	1	1	1
Clerk	1/2	1/2	1/2	1/2
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	3	3	3
Dispatch I	3	6	6	6
Police				
Chief of Police	1	1	1	1
Captain	1	1	1	1
Lieutenant	2	2	2	2
Sergeant	5	4	4	6
Police Detective	3	3	3	2
Police Officer I	12	7	10	15
Patrol Officer II	4	8	8	3
Office Supervisor	1	1/2	1/2	1/2
Secretary	2	2	2	2
Finance				
Finance Director	1	1	1	1
Finance Assistant	1	1	1	1
Payroll Specialist	0	1	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 1/2	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	3	3	3
Maintenance Worker II (Truck Driver/Lead Laborer)	1	1	1	1
Mechanic	1	1	1	1
Secretary	1	1	1	1
Maintenance Worker I (Laborer/Custodian)	8	5	5	5
Building Maintenance				
Building Maintenance Supervisor	1	1	1	1
Maintenance Worker I (Laborer/Custodian)	0	1/2	1/2	1/2

FULL-TIME EQUIVALENTS SCHEDULE

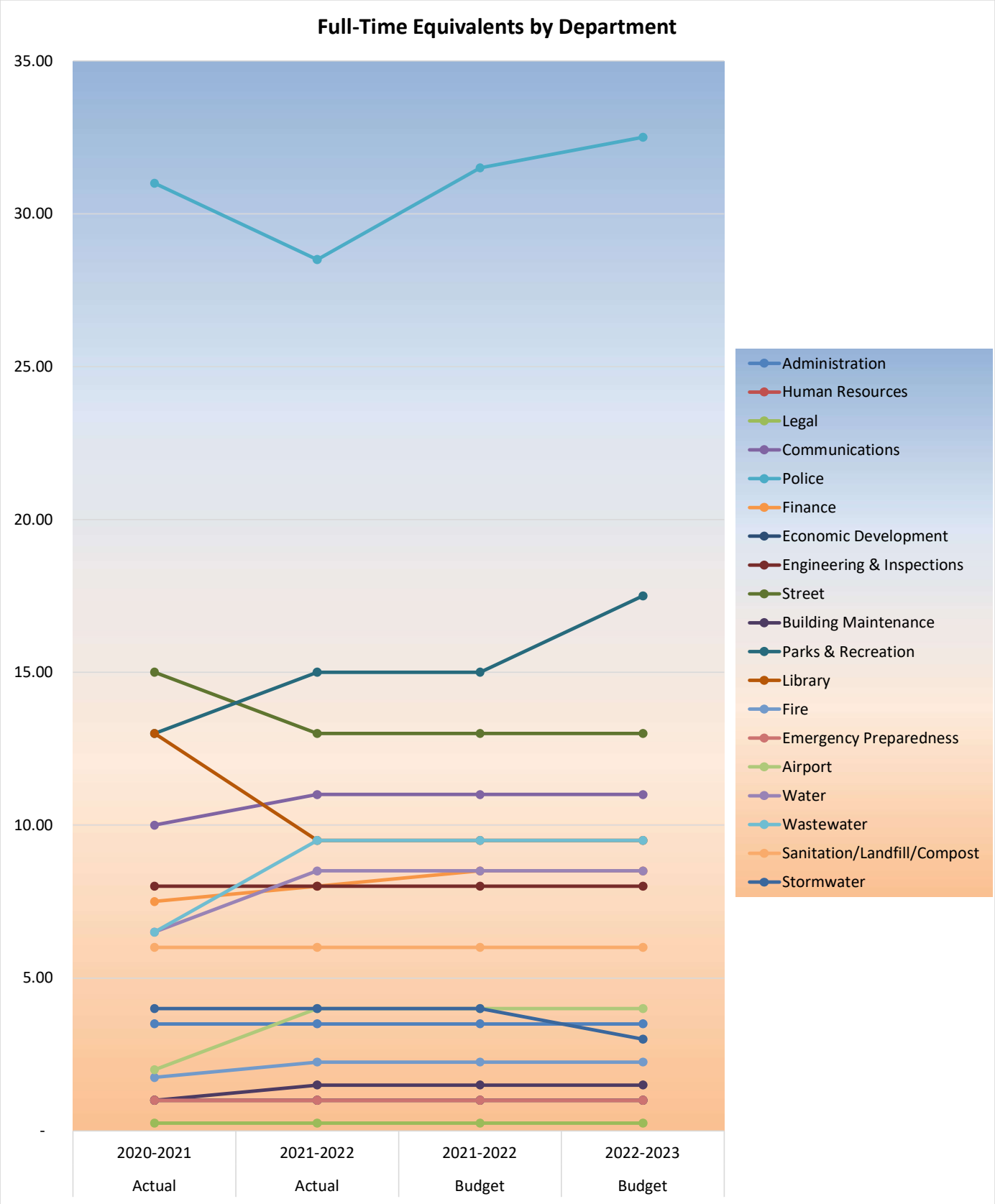
Parks & Recreation				
Director of Parks and Recreation	1	1	1	1
Operations Manager	1	1	1	1
Recreation Coordinator	1	1	1	1
Maintenance Worker III (Equipment Operator)	1	1	1	2
Maintenance Worker II (Truck Driver/Lead Laborer)	1	1	1	3
Maintenance I (Laborer/Custodian)	7	8	8	7
Horticulturist/Arborist	0	1	1	1
Secretary	1	1	1	1 1/2
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	4 1/2	4 1/2	4 1/2
Fire				
Fire Chief	1/4	1/4	1/4	1/4
Secretary	1	1 1/2	1 1/2	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	1	1	1
Ground Maintenance	1	2	2	2
Water				
Water/Wastewater Superintendent	1/2	1/2	1/2	1/2
Foreman	1	1	1	1
Maintenance Worker III (Equipment Operator)	1	2	2	1
Maintenance Worker II (Truck Driver/Lead Laborer)	2	1	1	3
Secretary	1/2	1/2	1/2	1/2
Maintenance Worker I (Laborer/Custodian)	1	3	3	2
Clerk	1/2	1/2	1/2	1/2
Wastewater				
Water /Wastewater Superintendent	1/2	1/2	1/2	1/2
Wastewater Treatment Chief Operator	1	1	1	1
Wastewater Treatment Plant Operator	1	2	2	1
Wastewater Collection Foreman	0	1	1	1
Lab Technician	0	0	0	1
Mechanic	1	1	1	1
Maintenance Worker I	2	3	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	0	0	0
Maintenance III (Equipment Operator)	2	2	2	2
Maintenance Worker II (Truck Driver/Lead Laborer)	1	0	0	0
Maintenance I (Laborer/Custodian)	2	3	3	3
Landfill Foreman	0	1	1	1
Stormwater				
Maintenance Worker I	3	3	3	1
Maintenance Worker II	1	1	1	2
Total All Units	132.0	135.5	139.0	141.5

Major Changes:

In 2023, added 1 Maintenance Worker 1-Parks position, PT Secretary in Parks & replaced 2 part-time library clerk positions with 1 full-time Clerk position.

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

Fluctuation between actual and budget is mainly due to retention of employees during COVID and competitive labor market.



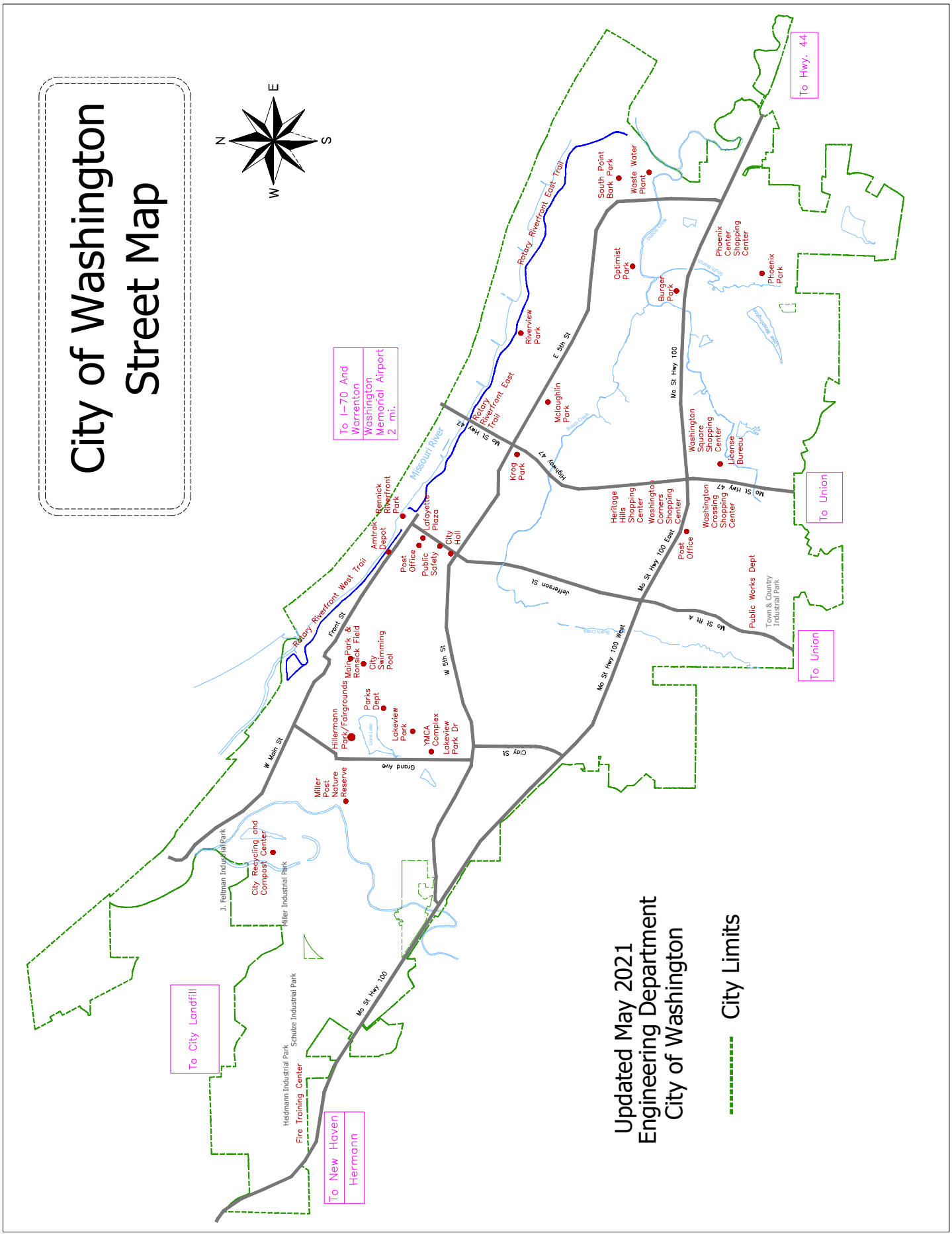
2022-2023 City of Washington Pay and Classification Plan

	Grade		Annual Salary Minimum	Annual Salary Maximum	Hourly Minimum	Hourly Maximum
Hourly Non-Exempt	8	Library Shelver - PT Summer Seasonal Positions			$12.04	$16.51
	9	Library Clerk - PT Fire Department Custodian - PT Cashier - PT Airport Grounds Maintenance - PT			$13.71	$20.81
	10	Police Records Clerk Office Clerk FT and PT Cashier Library Clerk - FT Maintenance Worker I (Custodian, Laborer, Scale Operator) Refuse Collector			$16.30	$22.90
	11	Accounting Specialist I (Special Accounts) Cataloging/Technical Service Librarian Circulation Supervisor Youth Services Librarian Permit Technician Administrative Assistant - FT and PT Maintenance Worker II (Lead Laborer, Truck Driver)			$17.94	$25.19
	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			$19.72	$27.69
	13	Dispatcher II Horticulturist/Arborist Payroll Specialist WasteWater Treatment Plant Operator			$21.70	$30.48
	14	Building Inspector Infrastructure Designer Finance Assistant Foreman (Parks, Street, Water, WasteWater, Landfill) WasteWater Treatment Plant Lab Technician Infrastructure Inspector Assistant Airport Manager Lead Dispatcher			$23.86	$33.52
	15	WasteWater Treatment Plant Chief Operator			$26.25	$36.87
Salaried Exempt	15	Parks & Recreation Operations Manager Emergency Management Director	$54,609.98	$76,692.10		
	16	Building Official Airport Manager Planner Human Resources Manager	$60,068.74	$84,329.86		
	17	Assistant City Engineer City Clerk Communications Director Library Director	$66,044.16	$92,798.78		
	18	Economic Development Director/Planner Parks Director Street Superintendent Water/Wastewater Superintendent	$72,671.04	$102,098.88		
	19	Finance Director	$76,310.21	$107,175.74		
	22	Director Of Public Works/ City Engineer	$88,463.23	$124,270.85		
	23	City Administrator	$117,037.44	$164,391.55		

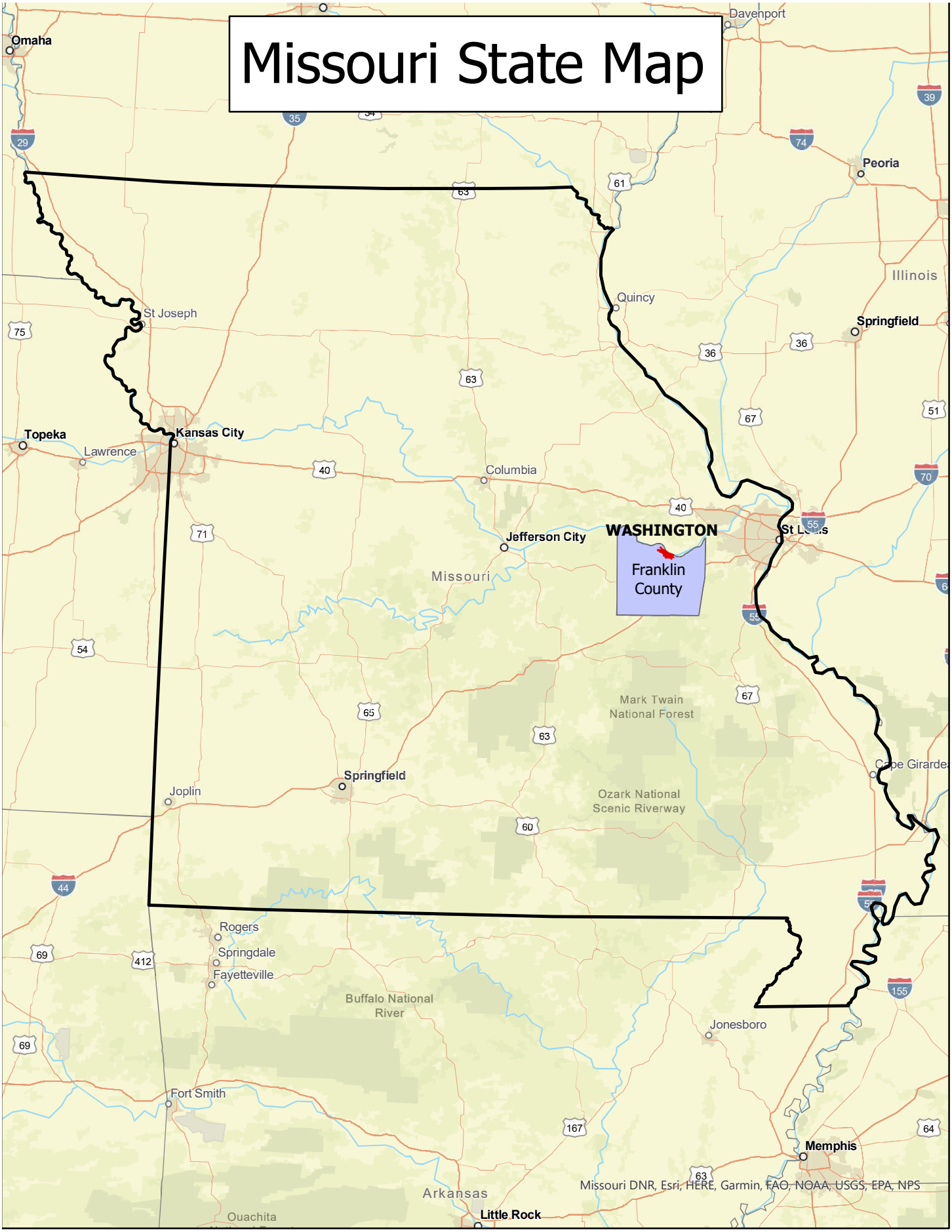
Police *Includes Prop P funding

Police Hourly Non-Exempt	13P	Patrol Officer I	$52,745.47	$71,502.91	$25.36	$34.38
	14P	Patrol Officer II Police Detective	$57,058.56	$77,658.05	$27.43	$37.34
	15P	Police Sergeant	$61,820.93	$84,374.78	$29.72	$40.56
Police Salaried Exempt	17P	Lieutenant	$72,109.44	$99,942.34		
	18P	Captain	$79,163.14	$108,905.47		
	20P	Chief Of Police	$86,104.51	$118,767.17		

rev 10.2022sp


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

Missouri State Map



Glossary

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

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

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.

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

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

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.

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.

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

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.

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.

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

NICA --- Net Investment in Capital Assets

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

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.

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

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

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

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.

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.

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.