

CITY OF WASHINGTON, MISSOURI



2016 Budget

Fiscal Year October 2015-September 2016

Elected Officials

Sandy Lucy—Mayor

Steve Sullentrup—Ward 1

Walter Meyer—Ward 1

Mark Hidritch—Ward 2

Jeff Mohesky—Ward 2

Jeff Patke—Ward 3

Greg Skornia—Ward 3

Joe Holtmeier—Ward 4

Josh Brinker—Ward 4

A special thank you to Jeanne Miller-Wood for providing professional photographs

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BUDGET MESSAGE

September 8, 2015

Honorable Mayor and City Council
City of Washington, Missouri

The adopted budget for fiscal year 2015-2016 for the City of Washington is hereby transmitted. It includes all items as approved by the City Council at the September 8, 2015 City Council meeting. This document serves as a policy document, financial plan, operations guide and communications device. This document helps to determine the level of services we will provide to our residents, businesses, and visitors. This budget is the product of a comprehensive team effort from every level of the municipal organization.

BUDGET PROCESS

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

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

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

Opportunities for Citizen Input

From July through September, the Team held multiple 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 televised on the local cable channel as public information. We adjusted operational and capital improvement plans based on input from these workshops.

A public hearing on the proposed budget is held prior to City Council adoption. The Council adopts the budget by majority vote after the public hearing held at the second City Council Meeting in September or at a meeting prior to October 1.

ECONOMIC CONDITION AND OUTLOOK

The City of Washington, Missouri is located on the northern edge of Franklin County, along the banks of the Missouri River. The City is 55 miles west of St. Louis. Two Missouri State

405 JEFFERSON STREET
WASHINGTON, MO 63090

Highways lead to the City, Highway 100 and Highway 47. The Washington Municipal Airport is located in Warren County, approximately two and a half miles north of Washington on Missouri State Highway 47. Washington is a city of the third class duly organized under Missouri State laws, with a Council/Administrator form of government.

The 2010 Census figures for the City were 13,982. Since the 2000 Census, the population has increased 5.1%. Median household income is \$49,176 and \$43,417 in 2012 and 2000 respectively. Population density is 1,497 inhabitants per square mile. Although surrounding communities have experienced population growth in the last few years, the City of Washington remains the most populous city in Franklin County. Surrounding cities of Union and New Haven have population densities of 1,114 and 635 per square mile, respectively.

Washington serves a shopping population of over 150,000. It is the largest shopping center between St. Louis and Jefferson City.

Following are highlights of the past fiscal year and for the proposed Fiscal Year 2015-2016 budget:

Recap of Fiscal Year 2014-2015

Projects completed are as follows:

- Three new Ford Interceptor's fully equipped police SUV for the Police department.
- Purchased New Command vehicle for the Fire department.
- 2015 Nova Chip and Asphalt Overlay Program – Various city streets
- Purchased new snow plow truck and 953C Caterpillar Crawler for Street department.
- Purchased new dump truck, mower and new truck w/snow plow for the Parks department.
- Completed Camp Street Bridge Project.
- Water and sewer line system improvements
- Upgraded electrical system at the Sewage Treatment Plant.

In FY 2009, the City enacted measures to minimize the revenue shortfall due to economic conditions and these measures are still being done in 2016. Some of these measures were:

- Implementing a staffing level freeze (except when replacement was deemed necessary)
- reduction of non-emergency overtime

Fiscal Year 2015-2016 Outlook

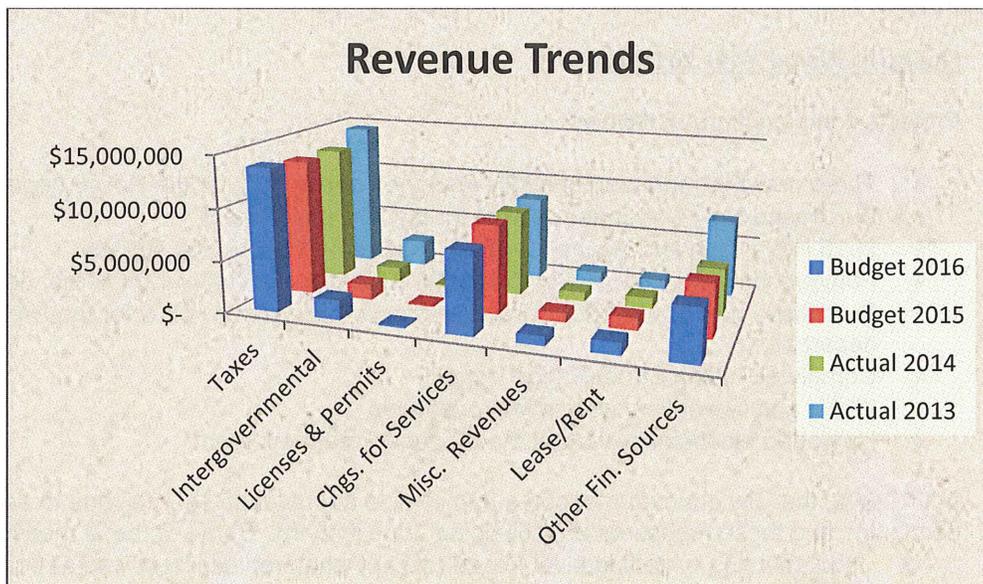
Future issues affecting this budget are the recovery of sales tax revenues and property tax revenues. The City experienced a huge decrease in assessed valuation in 2013 of \$34 million which recovered slightly in 2014 and has remained the same for 2015. As a result, the 2016 budget remains flat for property tax revenue. The next reassessment year is 2017.

The past few years of economic downturn continues to challenge staff to reevaluate and prioritize both the City's general operation needs and levels of service potential. The strains of the economy have affected our major revenue categories such as Sales Tax, Franchise Tax, Intergovernmental Shared Revenues, and Permits and Fees. The 2015 estimated sales tax is approximately 5% higher than 2014. Although the City still remains conservative, the 2016 budget includes an increase of 4% over anticipated 2015 fiscal year sales tax.

The City is hoping sales tax will continue to increase with another section of businesses which opened in Phoenix Center II CID. The new section opened in April 2015 featuring Dick's Sporting Goods. In addition, the City is reviewing its current rate structures/charges to insure equitable distribution of services and associated costs.

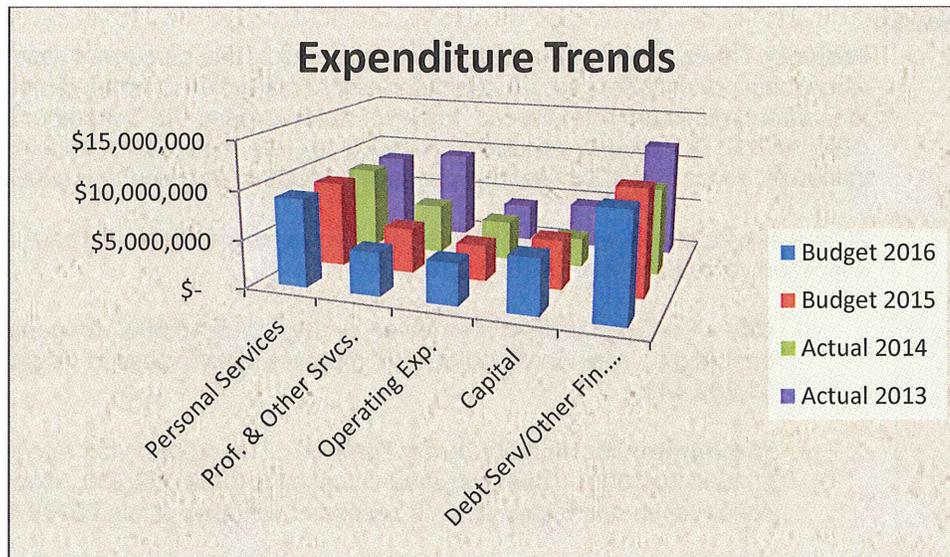
Revenues projected for FY2016 Budget are as follows:

<u>Category</u>	<u>Percent of Total Budget</u>	<u>Budget 2015-2016</u>	<u>Budget 2014-2015</u>	<u>Actual 2014</u>
Taxes	44.80%	\$13,743,510	\$13,183,430	\$13,159,405
Intergovernmental	6.16%	1,890,600	1,467,470	1,379,560
Licenses & Permits	.64%	194,800	136,800	154,015
Charges for Services	25.38%	7,783,575	8,541,010	8,252,870
Miscellaneous Revenues	2.90%	888,235	856,710	884,850
Lease/Rent-Agency Funds	3.86%	1,183,435	1,174,765	1,036,770
Other Financing Sources	16.26%	4,989,240	5,083,785	4,542,575
Total Revenues	100.00%	\$30,673,395	\$30,443,970	\$29,410,045



The allocation of FY2016 Budget expenditures are as follows:

<u>Category</u>	<u>Percent of Total Budget</u>	<u>Budget 2015-2016</u>	<u>Budget 2014-2015</u>	<u>Actual 2014</u>
Personal Services	26.42%	\$ 9,075,685	\$ 8,873,410	\$ 8,644,300
Professional and Other Services	12.99%	4,463,090	4,689,745	5,192,115
Operating Expenses	12.48%	4,285,690	3,697,685	4,078,800
Sub-Total	51.89%	17,824,465	17,260,840	17,915,215
Capital	16.42%	5,639,815	5,035,255	3,005,550
Debt Service/Other Financing Uses	31.68%	10,881,430	10,955,805	9,018,380
Total Expenditures	100.00%	\$34,345,710	\$33,251,900	\$29,939,145



TREND ANALYSIS

All revenue and expenditures remain relatively constant from year to year as shown in the graphs above. A wage increase in 2015 and 2016 was budgeted which resulted in increases to personal services in those years.

SHORT-TERM INITIATIVES AND PRIORITIES

The staff and City Council reviewed each revenue stream and program for means to maintain the quality of service delivery while maintaining the required fund reserve levels. Initiatives considered included:

- Economic growth using tools such as payment in lieu of taxes (PILOT) to attract industries and increase employment within the City.
- Economic conditions showed some signs of stabilization so a slight increase was budgeted in 2016 for sales tax.
- Property taxes were calculated using a .8% CPI Index factor, which was slightly lower than the prior year indexes of 1.5%.
- Merit wage increases were budgeted in 2016.
- Projected health benefit costs to increase by 10% 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 \$30,673,395 reflect an increase of \$230,000 over the previous year. Of this amount, approximately \$600,000 is due to an increase in taxes with a decrease of \$900,000 for intergovernmental revenue or grants and charges for services.

Major revenue sources for the total budget are:

- ✓ Taxes 44.80%
- ✓ Charges for services generated 25.38% of the total budget, with the largest part generated by the Enterprise Funds operations of \$6.2 million or 81%
- ✓ Intergovernmental revenues at 6.16%
- ✓ Other miscellaneous revenues of 2.90%

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 .8%. Revenue is calculated using the tax rate multiplied by the assessed valuation, divided by 100. The total assessed valuation of property is \$306,544,022.

2015 was a reassessment year for the City. There was a slight decrease in assessed valuations from 2015 to 2016.

- **City** - The 2015 property tax levied by the City is \$0.6062 for general operations. New construction and improvements assessed valuation totaled \$1,289,443.
 - **Washington Municipal Library District** – The property tax rate levied for 2015 is \$0.1000. Total assessed valuation is \$132,452,230. New construction and improvements assessed valuation totaled \$339,629.
- **Sales Tax Revenues** – Consists of a 1% general sales tax, ½% capital improvement sales tax, ½% transportation sales tax, 2% local optional use tax, a cigarette tax and state shared taxes, such as motor fuel tax, sales tax for roads, and Franklin County Road and Bridge Tax.

In April 2010, the citizens of Washington voted to renew the ½% Capital Improvement Sales Tax that was due to expire July 2010; the sales tax now extends to June 2018.

Sales tax budgeted revenues for 2016 are anticipated to increase by 7% over 2015 due to the fact that an extremely conservative approach was taken in 2015 due to the still sluggish economy. Sales tax revenue are up approximately 5% in 2015. As a result, sales tax revenues in 2016 was budgeted with a 4% increase over anticipated 2015 revenues.

- **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. Electric gross receipts steadily increased from 2012 due to a rate increase from Ameren UE. The 2016 budget includes a 2% decrease due to various fluctuations with natural gas and electric as a result of variances in weather and temperature between years.

Charges for Services

The majority of this revenue source (\$6,218,250 or 81%) consists of fees generated from enterprise operations (water, sewer, landfill, refuse and recycling collections). User fees have remained steady or have slightly decreased depending on weather in the last couple of years. The last rate increase was in 2014 for trash services. The City does not have any rate increases currently scheduled. The City will be reviewing various rate structures in the next year.

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

Intergovernmental Grants & Revenues

Revenues for one-time grants for major capital projects (roadways and infrastructure) are \$1,244,000 or 66% of Intergovernmental Revenues.

EXPENDITURE HIGHLIGHTS

The overall expenditures shown for all funds total \$34,345,710 as compared to the adopted budget for FY2015 of \$33,251,900, an increase of \$1.1 million. The City issued certificates of participation to accelerate the planned improvements budgeted in the capital improvement sales tax fund in December 2010. Several of these projects were started in prior budget years but weren't completed. In addition, other projects are anticipated to begin in 2016.

Operating Expenditures

The City's goal is to use current year operating revenues to cover operating expenditures while maintaining present level of services.

The overall operating budget of \$17,824,465 increased \$5690,000 from the FY2015 budget. The primary factors contributing to the increase is an increase in personal services of \$220,000 and other operating expenses net increase of \$370,000.

Personnel Pay/Benefit Package

The City budgeted a 2% merit wage increase in 2016. The City budgeted a new Planner position in the engineering department. All other staff replacement is still considered based on immediate needs of the City.

In 2014, the City hired an outside consultant to examine the City's current compensation plan to ensure it is competitive. The current plan is a performance-based plan with job classifications and pay grades for performance within the classification.

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

- General employees – 9.8% of salary
- Police employees – 11.0% of salary

Also included in the 2016 budget was a 10% increase for employee health and dental benefits. The benefits contract renewal date is February 1, 2016.

Total wage and benefit costs are \$9,075,685 an increase of approximately \$200,000 due to estimated 2% merit wage increase and related benefit increases.

Capital Improvement Plan

The program of capital projects totals \$5,639,815 and is as follows:

- Street maintenance program/NOVA chip program
- Bluff Road Improvements
- Bieker & Steutermann Road Improvements
- Jefferson Street Bridge
- Lafayette Street Crossing
- Police vehicles (3), parks and street department vehicles and equipment
- Park improvement projects, including Main Park Pavilion Roof replacement
- New street sweeper and other various vehicles and equipment
- Water and sewage system improvements

DEBT HIGHLIGHTS

The City has funded certain capital projects by the following debt instrument issues:

- **Certificates of Participation, Series 2010** - City Council authorized \$11,365,000 in Certificates of Participation for the financing of the Library expansion, Fire training center, various park improvements, computer hardware upgrade and Highway 100 widening.

Debt service payments are paid from an appropriation from the Transportation Sales Tax Fund and Capital Improvement Sales Tax Fund totaling \$1,345,700.

The debt service schedule is as follows:

<u>Certificates of Participation, Series 2010</u>				
<u>Fiscal Year ending</u> <u>September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Federal</u> <u>Subsidy</u>	<u>Total Debt</u> <u>Service</u>
2016	1,105,000	389,458	(109,800)	1,384,658
2017	1,135,000	348,007	(94,500)	1,388,507
2018-2021	<u>4,940,000</u>	<u>880,610</u>	<u>(182,430)</u>	<u>5,638,180</u>
Totals	\$ 7,180,000	1,618,075	(386,730)	8,411,345

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

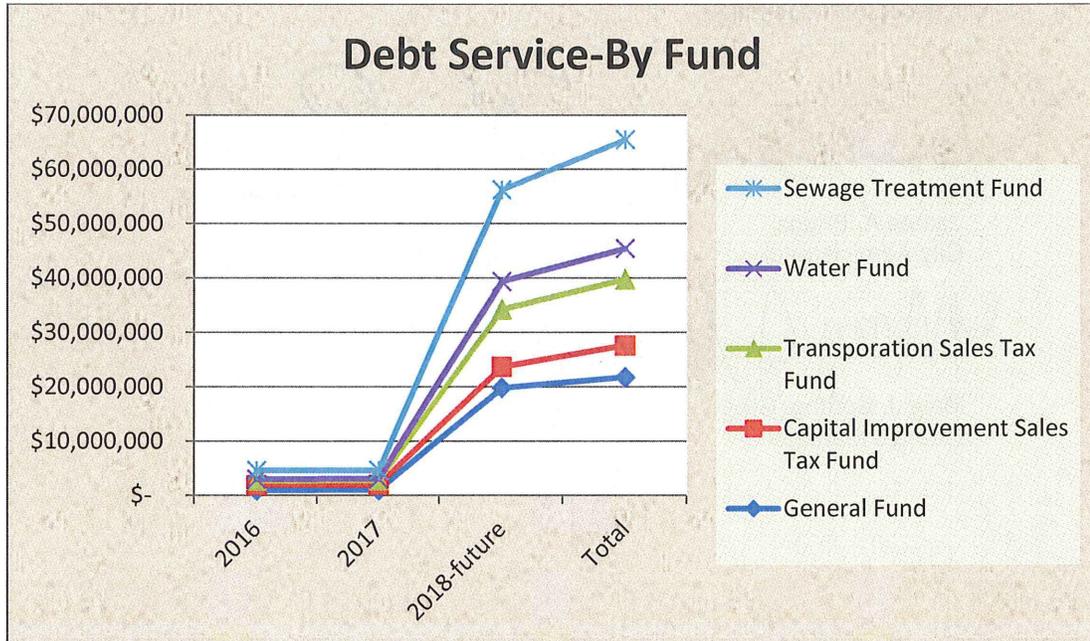
Debt service payments are paid from an appropriation from the Transportation Sales Tax Fund, Water Fund, and General Fund totaling \$1,654,300.

The debt service schedule is as follows:

<u>Certificates of Participation, Series 2012B</u>			
<u>Fiscal Year ending</u> <u>September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt</u> <u>Service</u>
2016	800,000	852,400	1,652,400
2017	870,000	840,100	1,710,100
2018-2030	<u>27,245,000</u>	<u>6,741,800</u>	<u>33,986,800</u>
Totals	\$28,915,000	8,434,300	37,349,300

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

Sewerage System Revenue Bonds , Series 2007B			
<u>Fiscal Year ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2016	930,000	655,800	1,585,800
2017	945,000	618,400	1,563,400
2018-2029	<u>12,895,000</u>	<u>3,967,100</u>	<u>16,862,100</u>
Total	\$ 14,770,000	5,241,300	20,011,300



Agency Funds

- **Pauwels Transformers Inc.** - The City has a ten-year agreement expiring in 2018 with the construction and equipping of a 70,000 square foot manufacturing facility.
- **Valent Aerostructures, LLC** - The City has a ten-year agreement expiring in 2020 in connection with the construction and equipping of an 85,000 square foot manufacturing facility.

FUTURE ISSUES AND PRIORITIES

- **Future Fire Station** – adequately protect population to the south.
- **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.
- **Storm Water Management** – The City staff is developing a policy to assist residents with storm water problems. The staff is also evaluating a plan to improve storm water drainage systems within the City.

CONCLUSION

Adoption of this budget provides resources to meet the basic needs of our community and implement our highest priorities and programs to continue to operate as a progressive city. A conservative approach was taken for revenue expectations and each department has made a commitment to provide for efficient and effective services. Administration will continue to monitor the economic conditions and respond appropriately to keep the Mayor and City Council informed of economic trends and news.

We want to acknowledge the guidance and input by the Mayor, City Council, various Boards and Commissions as well as City staff who assisted with the preparation of this budget.

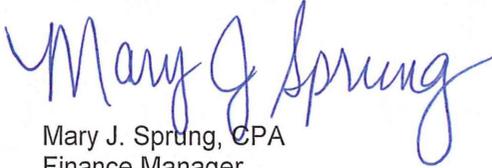
Respectfully submitted,



James A. Briggs
City Administrator

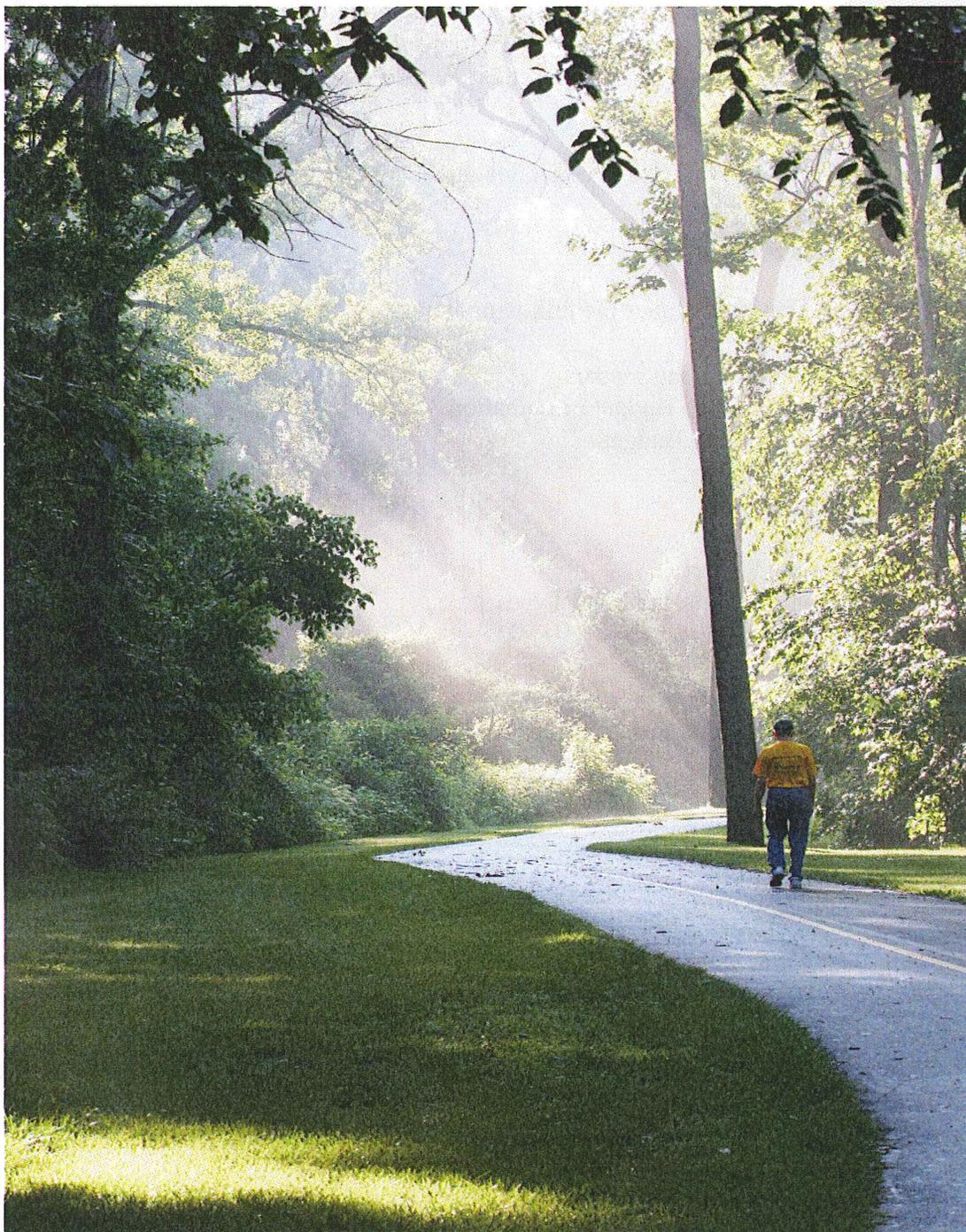


Brian N. Boehmer
Assistant City Administrator



Mary J. Sprung, CPA
Finance Manager

Introduction



Washington Bikeway Rotary Riverfront Trail

READER'S GUIDE TO THE BUDGET DOCUMENT

The City of Washington's adopted budget document consists of an introduction, summary section, long-range capital budget plan, Five-year budget, and an appendix.

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

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

1 - Introduction Section

The Introduction Section includes the following items.

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

2 - Summary Section

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

General Fund

- Administration
- Municipal Court
- Communications
- Police
- Finance
- Community and Economic Development
- Planning and Engineering Services
- Street

READER'S GUIDE TO THE BUDGET DOCUMENT

2 - Summary Section-Continued

Building & Maintenance
Information Technology
Parks & Recreation
 Special Activities
 Camp Washington
Aquatic Center
Airport

Special Revenue Funds

Library
Volunteer Fire

Capital Project Funds

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

Enterprise Funds

Water
Sewage Treatment
Solid Waste
 Refuse Collection
 Landfill
 Recycling

Debt Service Funds

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

Agency Funds

Taxable Industrial Revenue bonds (Pauwels Transformers Proj. – Series 2008 A & B)
Recovery Zone Facility Revenue Bonds (Valent Aerostructures Proj – Series 2010
A, B & C)

3 - Detail of Long - Range Capital Budget Plan

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

READER'S GUIDE TO THE BUDGET DOCUMENT

4 – Five year Budget

A Five-year budget is presented for all funds to assist with assessing the City's future service potential and needs.

5 – Appendix

The Appendix consists of the following information.

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

PRINCIPAL OFFICIALS

MAYOR AND CITY COUNCIL

MAYOR



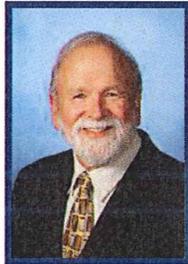
Sandy Lucy

CITY COUNCIL

FIRST WARD



Steve Sullentrup



Walter Meyer



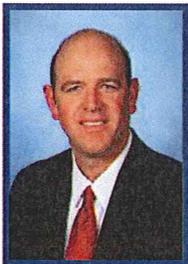
Jeff Mohesky



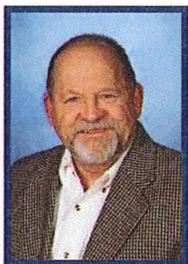
Mark Hidritch

SECOND WARD

THIRD WARD



Jeff Patke



Greg Skornia

FOURTH WARD



Joe Holtmeier

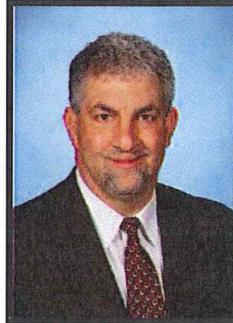


Josh Brinker

ADMINISTRATION AND SUPERVISORS



JAMES A. BRIGGS
City Administrator
Deputy City Treasurer



BRIAN N. BOEHMER
Assistant City Administrator
Director of Human Resources
Public Works Director



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



MARK C. PIONTEK
City Attorney



DARREN J. LAMB
Community & Economic
Development Director



MARY K. TRENTMANN
City Clerk
Human Resource Manager



KEN W. HAHN
Police Chief



EDWARD MENEFEE
Police Captain



W.H. "BILL" HALMICH
Fire Chief
Emergency Preparedness Director

ADMINISTRATION AND SUPERVISORS



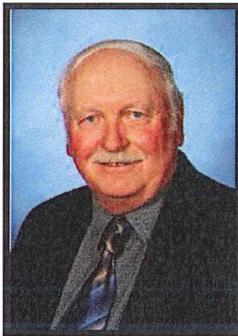
LISA R. HOTSENPILLER
Communication Director



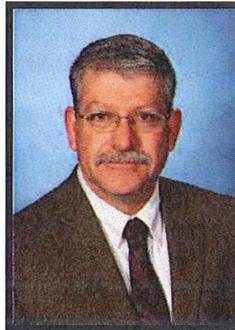
DONNA TUNE
Information Technology
Manager



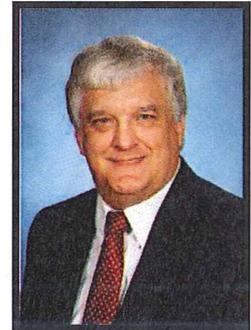
JACKIE HAWES
Library Director



JOHN "JACK" BRINKER
Street Superintendent



KEVIN QUATHEM
Water & Sewer Superintendent



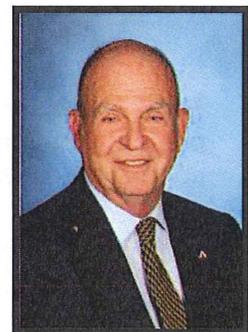
DAN BOYCE
City Engineer



ANDREA LUEKEN
Assistant City Engineer



DARREN DUNKLE
Park Director



DON PETERS
Building Official



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Washington

Missouri

For the Fiscal Year Beginning

October 1, 2014

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Washington, Missouri for its annual budget for the fiscal year beginning October 1, 2014.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. The City has received this prestigious award for six consecutive years. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

BILL NO. 15-11426 INTRODUCED BY PATKE

ORDINANCE NO. 15-11436

AN ORDINANCE APPROVING THE BUDGET OF THE CITY OF WASHINGTON, FRANKLIN COUNTY, MISSOURI, FOR FISCAL YEAR 2015-2016.

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 2015-2016, is hereby approved as follows:

REVENUES:

Estimated Revenues	\$25,684,155
Other Financing Sources	4,989,240
Projected Reserves-All Funds	<u>25,934,680</u>

TOTAL \$56,608,075

EXPENDITURES/EXPENSES:

General Fund	\$ 10,088,480
Library Fund	571,315
Volunteer Fire Fund	637,260
Vehicle & Equipment Replacement Fund	973,130
Storm Water Improvement Fund	275,000
Capital Improvement Sales Tax Fund	1,264,685
Transportation Sales Tax Fund	2,165,000
Water Fund	2,298,790
Sewage Treatment Fund	4,598,550
Solid Waste Fund	2,476,115
Debt Service Funds	3,049,145
Agency Funds	969,000
Other Financing Uses	<u>4,979,240</u>

TOTAL \$34,345,710

Total Projected Fund Balances, 9/30/2016 \$22,262,365

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, 2015.

PASSED: 9-8-15

ATTEST: Mary Treutmann
City Clerk

Sandy King
President of City Council

APPROVED: 9-8-15

ATTEST: Mary Treutmann
City Clerk

Sandy King
Mayor of Washington, MO



GENERAL INFORMATION

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

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

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

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

Here on the river hills that reminded them of the Rhineland, German immigrants came and resettled themselves in harmony with the earlier American pioneers, giving the community a distinctive German influence. These first citizens of Washington were farmers and craftsmen. Proud and industrious, the German settlers provided a foundation for a community that is now the largest and fastest growing 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 on the east end began in 2008 and was completed in July 2010. This project continued through the City and the final phase to High Street was completed in November 2013. Census figures for the City in 2000 and 2010 were 13,243 and 13,984 respectively.

GENERAL INFORMATION (continued)

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

Washington now serves a shopping population of over 150,000. With more than 300 retail stores, it is the largest shopping center between St. Louis and Jefferson City. Approximately 65 industries are located in Washington, employing an estimated 6,000 – 7,000 people. The City has a growing visitor industry, attracted by the boat access to the Missouri River, historical buildings, and wineries located in the general area.

The Washington Regional Airport is located in Warren County, approximately two and a half miles North of Washington on Missouri State Highway 47. An expansion of approximately \$7 million was completed by the City of Washington over an eleven year period. The ribbon cutting for the newly completed runway was held on October 1, 2005. The runway is 5,000 feet long and 75 feet wide. The airport is home base for 48 airplanes. Current facilities include three hangars, a maintenance building, and a main administration building. Services offered by the fixed base operator include fueling, parts, and servicing. An Automated Weather Observation System became operational in July 2008.

The Washington Team Track facility is located at 2010 West Main Street within John Feldmann Industrial Park. The facility is a 1,900 linear foot two-track spur off of Union Pacific's main line. The facility was completed in November of 2012. The facility will provide a shipping alternative for our local industries.

In the more than 175 years after its founding, the City has become a remarkable mixture of different ways to live and of different industries, churches and schools, hospital, Amtrak 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 for the City and the surrounding area with 4,334 students. There are also four private and parochial schools. Four Rivers Career Center provides technical training. College level courses are available from nearby East Central College and numerous universities in the St. Louis area.

Sisters of Mercy Health System (the 187 bed non-profit facility is a Level III Trauma Center) has received numerous state and national honors over the years. Mercy Hospital, located in Washington, has been serving area residents since 1926. Part of the hospital completed a new surgery center and added a cardiac catheterization lab. The newest investment is a \$3.5 million cancer center, which opened in the fall of 2009. Mercy currently employs 1,285 full time employees since merging with Patients First.

GENERAL INFORMATION (continued)

There are numerous clinics, physicians and a convenience care facility located in the City. There are two long-term care facilities and three assisted living facilities with 340 beds also located in the City of Washington.

Washington was designated as a DREAM community in 2006 by Governor Matt Blunt. This initiative along with our private partnerships with the Washington Area Chamber of Commerce and Downtown Washington Incorporated helps our community to more efficiently and effectively engage in downtown redevelopment and revitalization efforts. Washington has a unique and forward thinking approach to revitalizing our downtown. Together we strive to make Washington a better place to live, work and have fun.



Front Street

MISCELLANEOUS DATA

Population: 14,031

Area: 9.27 square miles land
.53 square miles water

Registered voters: 8,931

Utilities:
Customers - 6472
Number of Wells - 9
Average daily consumption -
2.024 - (million gallons/daily)

Libraries: 1

Fire Protection:

Number of stations - 4
Number of volunteers - 66

Police Protection:

Number of stations - 1
Number of police officers -28

Recreation:

Number of parks - 16
Aquatic Complex
1 - 10 Acre Lake
Lighted arena w/ grandstand area
2 Unlighted Softball fields
6 Soccer fields
 3 lighted
2 Outdoor basketball courts
 1 lighted
2 Football fields
1 Boat Ramp to Missouri River
Fair grounds
Senior Center

Total Acres - 535.67
Hike/Bike Trail – 5.45 miles
6 Lighted Softball fields
1 Lighted Baseball diamond
8 Lighted Tennis courts
11 Shelter houses
3 Lighted pavilions
8 Playground areas
Picnic areas
1 Sand volleyball court
10 Restroom facilities
Auditorium/Gymnasium
1 Skate Park

Miles of Streets and Alleys in City Limits:

100.46 miles

Miles of Sidewalk:

30.4 miles

Number of Street Lights in City Limits:

1192

Miles of Sanitary Sewer Line:

108.88 miles

Parking Facilities:

15

Recycling Center:

1

Miles of Water Line:

115.16 miles

Larger Public Utilities for the City of Washington:

Ameren Missouri
AT & T
Missouri Natural Gas
Charter Communications
City of Washington

Electricity
Communications
Natural Gas
Cable Television
Water, Sewer, Trash

Hotels/Bed & Breakfasts:

3 Hotels/143 Rooms
5 Bed & Breakfasts/10 Rooms

MISCELLANEOUS DATA (continued)

Number of Permits issued and Valuation:

<u>Year</u>	<u>No. of Permits Issued</u>	<u>Valuation</u>
1995	316	\$19,353,969
2000	432	\$41,000,396
2005	495	\$72,517,614
2010	1120	\$15,515,380
2012	1279	\$30,310,523
2013	1332	\$19,051,325
2014	1342	\$30,900,977
2015	1325	\$18,829,276

Education within Washington City Limits:

	<u>Number of Schools</u>	<u>Number of Students</u>
Public Elementary schools (K-6)*	3	991
Parochial Schools (K-8)	3	809
Public Middle Schools (7-8)	1	647
Public High Schools (9-12)	1	1429
Catholic Regional High School (9-12)	1	583
Public Vocational/Technical Schools	1	216

*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:

<u>Employer</u>	<u>Type of Business</u>	<u>Est. Employment</u>
Mercy Hospital	Healthcare	1382
Parker Hannifin (Sporlan Valve Div)	Manufacturer	1041
Washington School District	Education	620
CG Power	Manufacturer	451
Wal-mart Super Center	Retail Merchant	413
Magnet, Inc.	Advertising Specialties	292
RTI Tradco	Manufacturer	240
Frick's Quality Meats	Meat Processing	192
YMCA	Athletic Club	174
Frick's Quality Meats	Meat Processing	147
Valent Areostructures	Manufacturer	156
Schnucks	Grocery Store	144
Canam Steel	Manufacture	140
Rawling's Sporting Goods Co.	Sporting Goods	139
Silverback	Tele-Marketing	131
GH Tool & Mold	Manufacturer	118
Melton Machine	Manufacturer	117
Missourian Publishing	Newspaper & Job Printing	114
Kohl's	Retail Clothing	112
Lowe's	Home Improvement	112

Total

6,235



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

DESCRIPTION OF FUNDS and FUND TYPES

The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity with the operations of each fund accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances/net position, revenues and expenditures/ expenses as appropriate. The City uses the following fund types.

Governmental Fund Types

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

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

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

Capital Project Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. The City's *Capital Project Funds* are the *Capital Improvements Sales Tax Fund* which was established after the passage of a one-half cent sales tax by the voters, the *Transportation Sales Tax Fund* which was established after the passage of a one-half cent sales tax by the voters for transportation purposes and the *Vehicle and Equipment Replacement Fund* established for the purpose of accumulating resources for the acquisition of vehicles and equipment. The *Storm Water Improvement Fund* is used to account for revenues for future storm water retention infrastructures and management and is funded by a local optional use tax passed by voters. Additional revenues are collected from developer fees.

Debt Service Funds are used to account for and report the financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The City's *Debt Service Funds* are the *COP Fund*, *Washington Downtown TIF-RPA #1*, and the *Rhine River TIF-RPA #2*.

Proprietary Fund Types

Proprietary Funds are used to account for activities that receive significant support from fees and charges. The following are the City's Proprietary Fund Types:

Enterprise Funds account for and report any activity which a fee is charged to external users for goods or services. If an entity meets any of the following criteria, it must be accounted for in an enterprise fund. The criteria is outstanding debt that is backed solely by fees and charges, laws or regulations require that fees and charges be set to recover costs, including capital costs (depreciation or debt service). The City's Enterprise Funds are the *Water Fund*, *Sewage Treatment Fund* and *Solid Waste Fund*.

DESCRIPTION OF FUNDS and FUND TYPES (continued)

Fiduciary Fund Types

Fiduciary Fund Types are used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs.

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

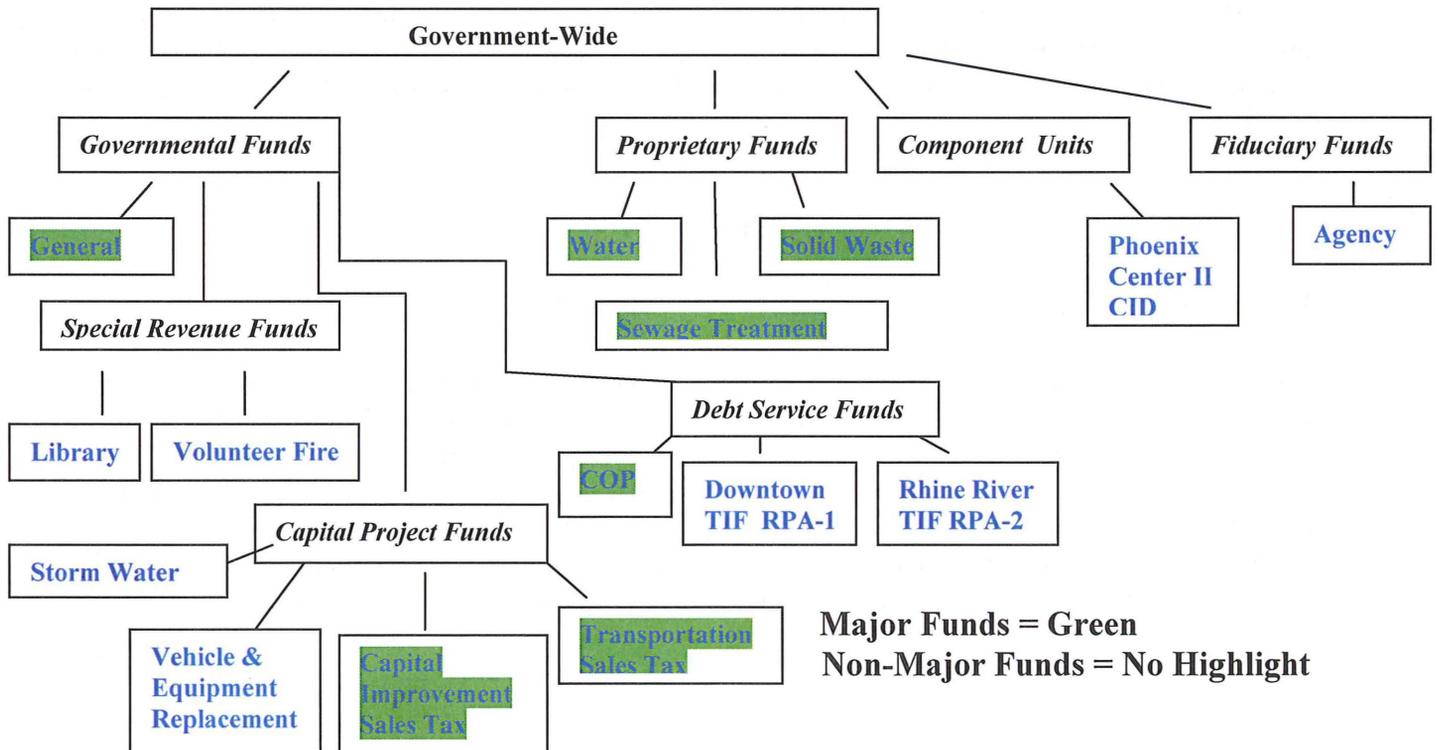
The City's Agency Funds are the following: *Taxable Industrial Revenue Bonds – Pauwels Transformers - Project Series 2008 A & B and Recovery Zone Facility Revenue Bonds – Valent Aerostructures Project, Series 2010 A, B & C.*

Component Units

The City reports the *Phoenix Center II Community Improvement District* as a discretely presented component unit in the basic financial statements. The District was incorporated in 2006 and was organized to construct public infrastructure improvement projects to serve a new commercial redevelopment project in the City.

Fund Structure/Major & Non-Major Funds

The City's major governmental funds are the General Fund, Capital Improvement Sales Tax Fund, Transportation Sales Tax Fund, and COP Fund. All three proprietary funds which include the Water, Sewage Treatment and Solid Waste are major enterprise funds.



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.

For the enterprise funds, full accrual basis of budgeting is used because the City budgets depreciation expense in these funds. Depreciation expense is not budgeted for governmental funds. For financial statement purposes, depreciation expense is recorded for enterprise funds and for government-wide financial reporting.

BUDGETARY DATA

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve the portion of the applicable appropriation, is employed in the governmental fund types. At the end of each budget period, unencumbered and unexpended appropriations lapse. Appropriations in the governmental fund type are charged for encumbrances when commitments are made. Fund balances are reserved for outstanding encumbrances, which serve as authorization for expenditure in the subsequent year. Encumbrances outstanding at year end do not constitute expenditures or liabilities for GAAP financial statement purposes.

FISCAL POLICIES

Fiscal Policy

It is the policy of the City to provide quality services to citizens while efficiently and effectively managing public monies. The budget document serves as the main tool to accomplish this goal.

Fiscal Year

The City's fiscal year is the twelve-month period beginning on the first day of October and ending on the last day of September.

Budget Development – Financial Policies Impact on Budget Development

The fiscal policies included in this section are used in budget development by assisting in the development of the five-year budget plan. The City is able to project what fund balance/net position will be at the end of a five 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 five-year budget projection. The investment and debt policies are used nearly in the same capacity. The Five-year budget plan enables the City to monitor debt service demands in the future. In addition, the capital asset policies are used to determine what the City's infrastructure and assets needs of the future will be and also provide a means of determining financing required to meet these future needs. In addition, performance measurements related to these same financial policies are being established and monitored by City staff.

Fund Balance Policy & Reserve Level

On September 6, 2011, the City adopted the Fund Balance Policy below in accordance with GASB 54 in which the City will maintain a reserve level with a minimum of 15% of projected annual operating General Fund expenditures. The budget meets this goal with 15% of reserve or \$1,496,280 in reserves projected for the general fund as of September 30, 2016.

City management also tries to maintain a 25% reserve in its enterprise funds for future funding requirements. This reserve is not set by ordinance.

Purpose

The City of Washington has enacted the following policy in an effort to ensure financial security through the maintenance of a healthy reserve fund that guides the creation, maintenance, and use of resources for financial stabilization purposes. The City's primary objective is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. The City of Washington also seeks to maintain the highest possible credit ratings which are dependent, in part, on the City's maintenance of a healthy fund balance. This policy is also being adopted to conform to GASB Statement No. 54—Fund Balance Reporting and Governmental Fund Type Definitions. As GASB

54 states, this policy impacts only governmental funds and does not impact proprietary funds, fiduciary funds, or government-wide funds.

Definitions

Fund balance-The excess of assets over liabilities in a governmental fund.

Nonspendable fund balance-The portion of a governmental fund's net assets that are not in a spendable form (such as inventory, prepaids and long-term receivables) or are legally or contractually required to be maintained intact.

Restricted fund balance-The portion of a governmental fund's net assets that are constrained to specific purposes by their providers (such as creditors, grantors, bondholders, and higher levels of government) either externally imposed restrictions or imposed by law through constitutional provisions or by enabling legislation.

Committed fund balance-The portion of a governmental fund's net assets that are constrained to specific purposes by a government itself using its highest level of decision-making authority. To be reported as committed, amounts cannot be used for any other purposes unless the government takes the same highest-level action to remove or change the constraint.

- The City of Washington's highest level of decision making authority is the City Council.
- City Council will determine amounts to be committed initially during the budget process with the Ordinance accepting the annual budget. Should the balance fall below the committed amount, the board will identify a plan to restore the committed fund balance to its target as part of the budget process.
- City Council may at any time throughout the budget year, establish, modify or rescind fund balance commitments by passing an Ordinance.

Assigned fund balance-The portion of a governmental fund's net assets that the City intends to use for a specific purpose, intent expressed by the governing body or by an official to which the governing body delegates the authority.

- The City Council designates authority to assign fund balance to the City Administrator or Finance Manager who will determine the proper amounts to be assigned for purposes as they determine necessary.

Unassigned fund balance-Amounts that are available for any purpose, these amounts are reported only in the General Fund.

Policy Statement

The Fund Balance of the City's General Fund has been accumulated to provide stability and flexibility to respond to unexpected adversity and/or opportunities. The stabilization target is to maintain an unrestricted fund balance of not less than 15% of the annual operating expenditures (excluding debt service and capital outlay) for the current fiscal year in the general fund. Should the

balance fall below 15%, the City will identify a plan to restore the Fund Balance to its target amount as part of the annual budget proposal.

The City's basic goal is to maintain annual expenditure increases at a conservative growth rate, and to limit expenditures to anticipated revenues in order to maintain a balanced budget. The decision to retain an unrestricted fund balance of not less than 15% of operating expenditures stems from the following considerations:

- It provides adequate funding to cover approximately 2 months of operating expenses.
- It provides the liquidity necessary to accommodate the City's uneven cash flow, which is inherent in its periodic tax collection schedule.
- It provides the liquidity to respond to contingent liabilities.
- The Government Finance Officers Association recommends the General Fund unrestricted fund balance to be maintained at a minimum level of 2 months of regular operating revenues or expenditures.

Fund balance may be accessed under the following conditions:

- To draw down the City's fund balance to the recommended funding rate by using these funds for capital expenditures, long term obligations, or debt service needs.
- To respond to emergency funding necessities which are not expected to occur routinely. Examples of an emergency funding necessity is:
 - A revenue shortfall resulting from a natural disaster or man-made emergency resulting in more than a 50% decrease in total revenue of a particular fund for more than 3 consecutive months.
 - If annual growth in certain economic indicators (ie. cost of living) is expected to fall below 1 % or is close to no growth at all.

The City will spend the most restricted dollars before less restricted in the following order, except as noted above:

- a. Nonspendable (if funds become spendable)
- b. Restricted
- c. Committed
- d. Assigned
- e. Unassigned

Fund Type Definitions

Special Revenue Funds—To account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term “proceeds of specific revenues sources” establishes that one or more specific

restricted or committed revenues should be the foundation for a special revenue fund and this sources or sources should comprise a substantial portion of the inflows reported in the fund.

Capital Project Funds—To account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

Debt Service Funds—To account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

This policy has been approved by the City Administrator and Finance Officer, and adopted by the City Council. This Fund Balance Policy of the City will be reviewed from time to time and can be adjusted at any time by action of the City Council.

Balance Budget Definition

In accordance with Missouri Statute RSMo 50.590, a balanced budget for the City is defined as available fund reserves plus estimated revenues equal or greater than estimated appropriations. In no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the budget year. The current year budget is balanced.

Fraud & Corruption

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

Audit

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

Cash & Investments

Missouri statute RSMo. 30.950, authorizes Missouri local governments to invest in obligations of the United States Treasury and United States agencies, obligations of the State of Missouri or the City itself, time deposit certificates and repurchase agreements. It is the policy of the City to invest

public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds.

On July 20, 2009, the City adopted the following investment policy to insure the City's objectives are met and standards of care are obtained.

I. Purpose

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

II. Scope

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

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

III. Objective

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

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

1. **Safety** of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and investment rate risk.
 - a. **Credit Risk**, defined as the risk of loss due to failure of the issuer of a security, shall be mitigated by only investing in very safe or "investment grade" securities and when feasible, diversifying the portfolio so that potential losses on individual securities will be minimized.

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

1. Structuring the portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
 2. Investing operating funds primarily in shorter-term securities, money market funds, or similar pools.
2. **Liquidity** refers to the ability to convert an investment to cash promptly with minimum risk of losing some portion of principal or interest. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accommodated by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). A portion of the portfolio also may be placed in bank deposits or repurchase agreements or overnight investments that offer same-day liquidity for short-term funds.
3. **Yield** is the average annual return on investment based on the interest rate, price, and length of time to maturity. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall be held to maturity with the following exceptions:
1. A security with declining credit may be sold early to minimize loss of principal.
 2. A security swap would improve the quality, yield, or target duration in the portfolio.
 3. Liquidity needs of the portfolio require that the security be sold.

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

Capital Asset Expenditures

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

Asset	Years
Infrastructure	20-40
Buildings	10-50
Improvements other than buildings	10-50
Machinery and equipment/Furniture and fixtures	2-15

Capital Improvement

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

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

The City adopted a five-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 2015 assessed valuation of \$306,544,022, the City's legal debt limit is \$30,654,402. The City does not have any general obligation bonds as of September 30, 2015, therefore, the remaining legal debt limit is \$30,654,402.

Leasehold Revenue Bonds

Under Missouri statutes, the City may issue revenue bonds to finance capital improvements. Revenue bonds require a simple majority vote of qualified voters for approval. Capital improvement bonds can include, but are not limited to, airport, recreation center, sanitary landfill facilities and water and sewerage systems.

Leasehold revenue bonds do not carry the full faith and credit of the City so they do not count against the constitutional debt limitation.

Certificates of Participation

The City may issue certificates of participation to finance capital improvements. A bond issue is created in order to fund the construction of some sort of capital facility that is within the City limits. Rather than owning the facility outright during the period of construction, the City essentially leases

the facility during the construction period and makes installment payments toward the lease. When the payment schedule is completed, the municipality assumes ownership of the completed facility.

Certificates of participation do not require voter approval since it is a leasing arrangement. Also, certificates of participation do not count against the constitutional debt limitation.

Capital Leases

When necessary, the City does enter into capital lease obligations for certain capital improvements.

Refunding of Existing Debt

The City will consider undertaking a refunding when one or more of the following conditions exist:

- The present value of all refunding costs, including interest, bond counsel, underwriter discounts, premiums, and any other issuance costs are less than the present value of the current interest.
- The City wishes to restructure debt service to provide further financing or maximize cash position.
- The City wishes to eliminate old bond covenants that may have become restrictive or incongruous to City policies.

Federal Arbitrage Compliance

Arbitrage is the difference between the yield on an issuer's tax-exempt bond and the investment income earned on the proceeds. Arbitrage profits are earned when low-yielding tax-exempt bond proceeds are invested in higher-yielding taxable securities.

Federal arbitrage restrictions imposed by the Federal Government prohibit an issuer from retaining arbitrage profits when investing bond proceeds at a yield that exceeds the yield on the bonds. The City will enlist the services of a reputable professional firm to calculate arbitrage liability and rebate, in accordance with federal guidelines.

Pay Structure

In 2015, the City adopted a compensation plan based on a recent pay plan study performed by outside consultants. The plan contains a minimum, mid and maximum annual pay amount assigned to each grade. Changes were made in 2015 to implement the new pay plan. Included in the 2016 budget is a 2% merit wage increase depending performance evaluations to determine if the any merit increase is warranted.

Vacation/Sick Leave

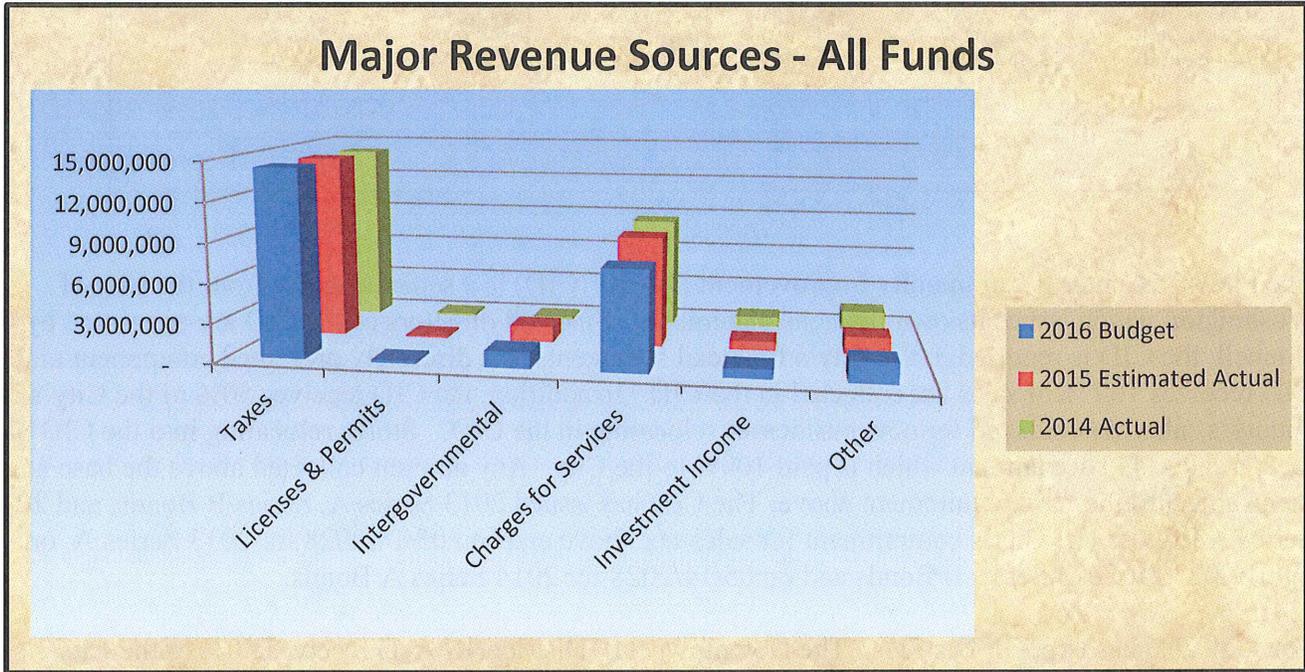
Full-time employees accrue vacation and sick leave based on years of continuous service. Accrual commences on employee's anniversary date. An employee may accumulate up to 160 hours of vacation and 1,440 hours of sick time. Upon separation of employment, employees will only be compensated for remaining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

Accrual schedule is as follows:

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

REVENUE PROJECTIONS & ASSUMPTIONS

The City's main sources of revenue are taxes and charges for services which result in 56% and 30% of revenue respectively. The major sources of revenue for the City's General Fund are sales taxes (net of economic activity tax payments), property taxes, and gross receipts tax (franchise taxes). These three sources comprise 80% of total revenue in the General Fund. In addition, charges for services are the main source of revenue for enterprise funds resulting in 92% 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
1.750	Franklin County
.375	Washington Area Ambulance District
1.000	City of Washington
.500	City of Washington Capital Improvement Tax
<u>.500</u>	City of Washington Transportation Tax
8.350 %	Total Sales Tax Rate-City of Washington
<u>.750</u>	Phoenix Center II Community Improvement District (CID)
9.100 %	Total Sales Tax Rate within Phoenix Center II CID

The City has experienced flat sales tax growth and reduced building permit activity due to the downturn in the economy for the past several years. In 2015 actual sales tax revenue has rebounded and the City has experienced a 6% increase over prior year. Therefore, budgeted sales tax revenue for 2016 increased by 6% from the 2015 budget. The City hopes this trend continues in 2016 and beyond. In the general fund, sales tax represents 39% of total revenue.

In 1998, voters approved a local option use tax equal to the current local sales tax rate. This rate is currently 2%. Although local option use tax revenue has been consistent since more sales are being conducted online, estimated tax revenue in 2015 is anticipated to be approximately 8% lower. The 2016 budget consequently includes a decrease of \$40,000 approximately.

Sales Tax Revenue					
	<u>General</u>	<u>CID</u>	<u>Capital Improvement</u>	<u>Transportation</u>	<u>Local Option Use</u>
2016 Budget	\$ 4,280,000	\$ (508,000)	\$2,140,000	\$ 2,140,000	\$ 435,000
2015 Budget	3,997,500	(235,000)	1,920,000	1,920,000	475,400
2015 Estimated	4,204,695	(275,036)	2,102,347	2,102,346	450,169
2014 Actual	3,994,367	(419,432)	1,996,949	1,995,917	452,161
2013 Actual	3,740,534	(405,825)	1,870,453	1,870,238	451,756
2012 Actual	3,732,411	(422,697)	1,866,171	1,866,095	446,235
2011 Actual	3,653,879	(338,648)	1,826,940	1,826,956	442,277

The Phoenix Center II Community Improvement District (CID) is a separate entity from the City of Washington which issues its own financial statements. Since all directors of the CID are appointed by City Council, the CID is reported in the City’s financial statements as a discretely presented component unit. The CID receives 100 % of sales tax collected in the CID. In addition, the CID receives 50% of the City’s and county’s sales tax collected for new businesses relocating in the CID. Stores relocating into the CID have to meet a sales tax base amount which is paid 100% to the City. Any amount collected above the base amount is then subject to the 50% requirement above. The CID has issued 2013 Series A, Series B Bonds, and 2014 Series A Bonds. The City’s commitment for sales tax above ends on 05/14/2028 for 2013 Series A, on 09/01/2023 for 2013 Series B Bonds and on 05/14/2028 for 2014 Series A Bonds.

The City also has two 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. Both TIF Districts have a termination date of 23 years past the establishment of the TIF area. The Downtown TIF District and Rhine River termination dates are 02/20/2030 and 07/06/2033 respectively.

PROPERTY TAX

Revenue from the ad valorem tax which is levied on real and personal property is based on the assessed valuation as established by the Franklin County Assessor as of January 1 of each year. Taxes are levied on September 1 and payable by December 31. Franklin County collects the taxes for the City of Washington and charges a 1½ % fee for collection services and ½% fee for assessor services.

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

The City’s decrease in assessed valuation from 2012 to 2013 was approximately \$34.3 million since then the City’s assessed valuation has remained flat. As a result, the City budgeted \$10,000 less in 2016. In the general fund, property tax is 17% of total revenue.

Property Tax Revenue

	Property Tax Rates		Property Tax Revenue	
	General	Library	General (1)	Library
2016 Budget	0.6062	0.1000	\$ 1,887,375	\$ 134,550
2015 Budget	0.6062	0.1000	1,906,215	134,995
2015 Estimated	0.6062	0.1000	1,885,751	133,800
2014 Actual	0.6062	0.1000	1,832,983	135,589
2013 Actual	0.6048	0.0945	2,014,708	150,887
2012 Actual	0.6020	0.0927	2,043,909	152,422
2011 Actual	0.5962	0.0914	1,960,724	149,569

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

Principal Taxpayers

Real Estate	<u>Assessed Valuation</u>	<u>% of Total City Assessed Valuation</u>
Wal-Mart Real Estate Business	5,440,000	1.75
Parker-Hannifin Corp.	3,474,465	1.12
PCII Lots 10A & 10C LLC	3,448,087	1.14
Bank of Washington	3,197,186	1.06
USR-DESCO Washington Crossing	3,027,077	1.00
Personal Property		
RTI Tradco Inc. – Wash Inc.	1,878,974	.62
CG Powers Systems USA Inc.	1,684,462	.56
CG Powers Systems USA Inc.	1,361,483	.43
Valent Aerostructures – Wash L.	1,247,086	.41
Magnet LLC	876,984	.29

UTILITY GROSS RECEIPTS

The City of Washington levies a 6% gross receipts tax on companies that supply electric, gas, telephone, and cable within the City. After reaching a total of \$30,000 in one calendar year, the % drops to 5.822 % for electric and 1% for all other utilities. Utility taxes are collected through monthly customer billings and are usually remitted to the City the following month.

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

Gross receipts revenue for once has remained relatively constant. The City, therefore, budgeted a slight decrease in franchise revenues for 2016 of \$59,000. Milder summers and winters have resulted in lower electric revenues. In the general fund, utility gross receipts tax is 24% of total revenue.

Utility Gross Receipts Tax Revenue				
	<u>Electric</u>	<u>Phone</u>	<u>Natural Gas</u>	<u>Charter Cable</u>
2016 Budget	\$ 1,675,000	\$ 549,835	\$ 230,000	\$ 125,000
2015 Budget	1,680,000	598,650	240,000	120,000
2015 Estimated	1,627,455	523,925	220,744	124,109
2014 Actual	1,594,940	587,981	224,563	120,946
2013 Actual	1,513,708	608,383	216,533	115,669
2012 Actual	1,362,805	630,503	199,340	110,202
2011 Actual	1,350,965	593,359	231,932	111,797

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 accounted for approximately 17% of General Fund revenue in September 30, 2016. The current year budget is based on the projects scheduled for completion.

Intergovernmental Revenue-Federal & State Grants By Fund					
	<u>General</u>	<u>Library</u>	<u>Capital Imp. Sales Tax</u>	<u>Transportation Sales Tax</u>	<u>Solid Waste</u>
2016 Budget	\$ 105,500	\$ 1,100	\$ -	\$ 1,769,000	\$ 15,000
2015 Budget	88,000	-	234,470	1,130,000	15,000
2015 Estimated	95,672	13,612	-	1,730,341	-
2014 Actual	95,890	6,965	-	1,276,703	-
2013 Actual	46,939	9,482	100,554	2,426,396	-
2012 Actual	120,712	5,356	2,806,883	2,770,545	-
2011 Actual	74,556	10,083	94,512	710,886	-

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 92% of revenue. In governmental funds, approximately 12% of revenue is charges for services, mainly consisting of administration/finance fees that are charged to other funds for these services. Charges for services in governmental funds budget amounts decreased as many interdepartmental allocations are now being assigned through wages instead of run through charges for services as was the case on prior years.

On the April 2011 ballot, citizens voted for a garbage and refuse collection rate increase effective June 1, 2011 with incremental increases for 2 additional years. The increase in rates will help to cover costs of future improvements as they become necessary and maintain the service levels the City currently has in place.

Charges for Services-By Fund

	General	Library	Volunteer Fire	Capital Imp. Sales Tax	Water	Sewage Treatment	Solid Waste
2016 Budget	\$ 1,431,225	\$ 83,800	\$ 50,300	\$ -	\$ 1,503,000	\$ 2,548,600	\$ 2,166,650
2015 Budget	1,941,010	94,800	4,200		1,596,750	2,633,600	2,270,650
2015 Estimated	1,390,890	96,313	9,296	-	1,414,235	2,619,515	2,316,339
2014 Actual	2,012,274	55,983	2,813	-	1,541,272	2,484,334	2,156,196
2013 Actual	1,899,060	58,006	10,297	-	1,501,814	2,550,273	2,175,396
2012 Actual	1,831,442	46,498	6,037	300	1,580,124	2,523,092	2,233,955
2011 Actual	1,848,096	53,126	8,334	200	1,406,588	2,658,170	2,212,895

Rate History and Scheduled Increases

Water Rates

10-1-2000	For the first gallons	1500	\$ 5.00
	For the next (per 1000)	5167	\$ 1.45
	For the next (per 1000)	10000	\$ 1.35
	All over	16667	\$ 1.00
04/01/2009	For the first gallons	1500	\$ 6.50
	For the next (per 1000)	5167	\$ 1.60
	For the next (per 1000)	10000	\$ 1.50
	All over	16667	\$ 1.10
10/01/2009	For the first gallons	1500	\$ 6.50
	For the next (per 1000)	5167	\$ 1.76
	For the next (per 1000)	10000	\$ 1.65
	All over	16667	\$ 1.21
10/01/2010	For the first gallons	1500	\$ 6.50
	For the next (per 1000)	5167	\$ 1.94
	For the next (per 1000)	10000	\$ 1.82
	All over	16667	\$ 1.34
10/01/2011	For the first gallons	1500	\$ 6.50
	For the next (per 1000)	5167	\$ 2.09
	For the next (per 1000)	10000	\$ 1.96
	All over	16667	\$ 1.44

Sewer Rates

02/21/1995	Fixed Monthly	\$ 5.00
	Rate per cubic foot	\$ 0.00725
10/01/2007	Fixed Monthly	\$ 7.85
	Rate per thousand	\$ 2.16
10/01/2008	Fixed Monthly	\$ 10.42
	Rate per thousand	\$ 2.43
10/01/2009	Fixed Monthly	\$ 12.50
	Rate per thousand	\$ 3.02
6/1/11-5/31/12	Refuse Collection - Monthly Fee	
	Senior Citizens over 62 years	\$ 5.70
	All others	\$ 9.40
6/1/12-5/31/13	Refuse Collection - Monthly Fee	
	Senior Citizens over 62 years	\$ 7.10
	All others	\$ 11.80
6/1/13 & future	Refuse Collection - Monthly Fee	
	Senior Citizens over 62 years	\$ 8.50
	All others	\$ 14.15

* There are no future scheduled increases.

EXPENDITURE/EXPENSE PROJECTIONS & ASSUMPTIONS

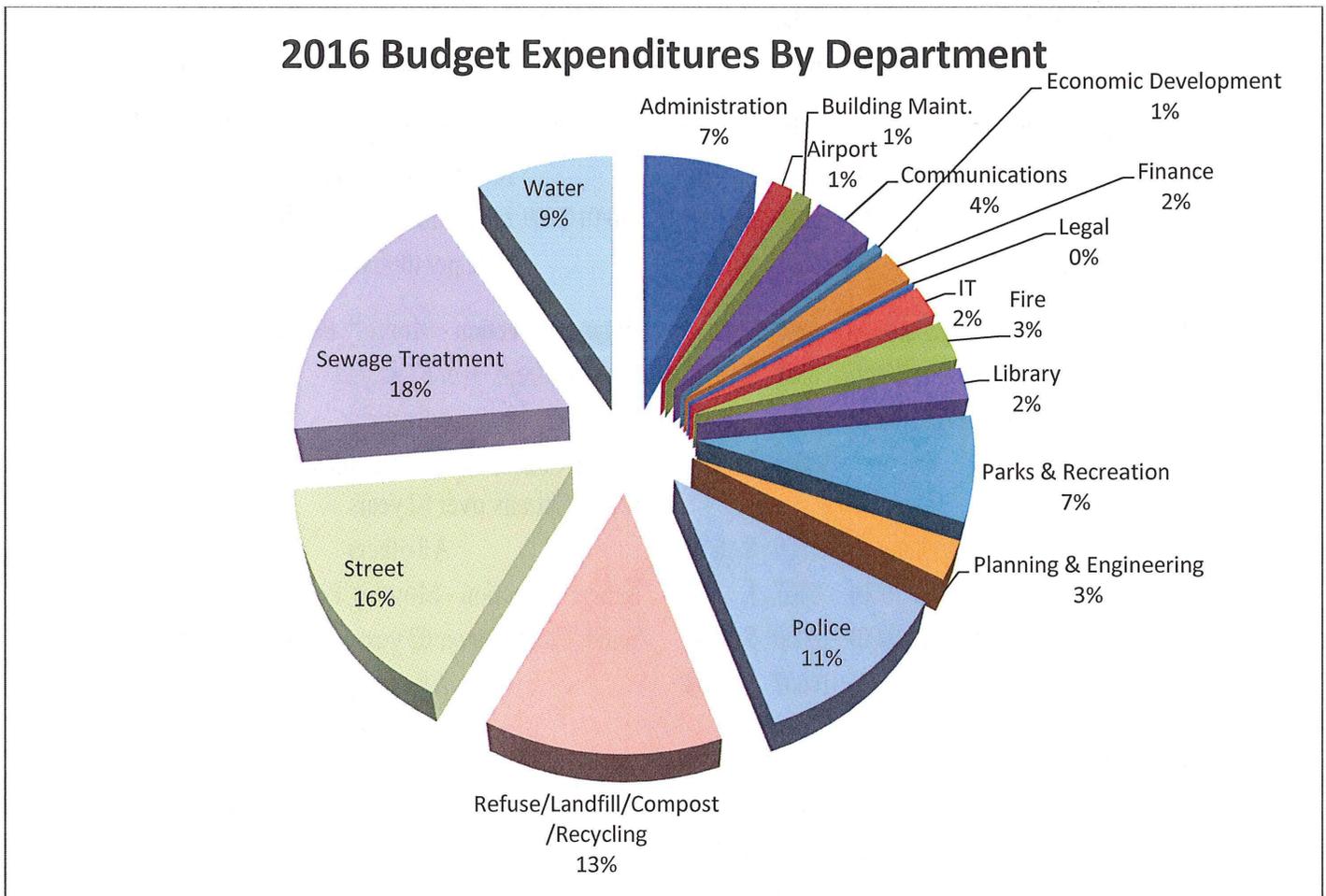
Due to the downturn in the economy experienced in FY 2009 through 2014, the City remained conservative with its approach in budgeting expenditures for 2016. With sales tax revenues being slightly higher the City did budget a 2% merit increase in 2016. The 2016 budget includes a 5% increase in health insurance costs due to the upward spiral experienced the last few years and unknown factors associated with the new federal care program.

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.

In addition, all non-essential capital projects and small tools were once again removed from the 2016 budget.

NEW PERSONNEL

The City remains on a hiring freeze and is currently not replacing employees upon termination unless deemed absolutely necessary. Also, the City is utilizing workers between departments more efficiently to help save payroll costs.



By making both the revenue and expenditure adjustments listed above and maintaining a conservative approach, the City feels confident that it will be able to meet the needs of its citizens and services will remain relatively unchanged.

BUDGET PROCESS

The budget process is designed to meet the requirements of the ordinances of the City of Washington and the statutes of the State of Missouri. The following procedures are followed in the preparation and adoption of the City's annual budget.

Budget Preparation:

- In May, the Finance Manager 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 Manager 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 four years' budget projections.
- In July, the Finance Manager meets with department heads to address budget revisions. Also during this time, City Administration reviews the budget and makes recommendations to the Finance Manager.
- The Finance Manager 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 Manager present the budget for adoption.

Budget Adoption:

- Prior to October 1, the City Administrator and Finance Manager submit to the City Council a proposed five-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 Manager determines that expenditures exceed the approved budget at the department level, a budget amendment may be prepared for City Council approval. All budget amendments must be approved by City Council by ordinance.
- 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 City Administrator and Finance Manager.
- All other budget amendments must be approved by City Council.
- The Finance Manager 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 2015-2016

	Budget Process
May 2015	Distribute to Supervisors: Department Budget Requests – O & M (access on “S” drive, Directory) Department Long-Range Capital Requests (access on “S” drive, Directory) Department Goals & Objectives Forms
May 15, 2015	Return to Finance Manager: Department Goals & Objectives Forms Department Budget Requests – O & M Department Long-Range Capital Requests
June 25 & 26, 2015	Staff Meetings/Revisions to Requests Review and discussion with supervisors
July 6-10, 2015	Staff Meetings with City Administrator and Revisions to Requests. Review of 2015-2016 Budget revenue projections, O & M costs and initial Capital Budget with recommended cuts.
July 20, 2015	Administrative Committee: Meeting – 7:00 PM Discussion of Tax Levy for 2013 and draft of Budget for Fiscal Year 2015-2016 as proposed by Administration.
August 13 & 14, 2015	City Council Ward Meetings Discussion and review of updated draft budget for 2015-2016
August 17, 2015	Public Hearing to set 2015 Tax Levy for Real Estate and Personal Property
August 24, 2015	Administrative Committee Meeting and Workshop– 7:00 PM Discussion and review of the proposed budget for 2015-2016
September 8, 2015	Public Hearing on Budget for Fiscal Year 2015-2016
September 8, 2015	City Council Meeting— Approval of Budget
October 2015	Print and distribute Adopted Budget

Strategic Goals & Objectives

The City Council along with City staff has established strategic goals and objectives for long range planning purposes. These goals and objectives are listed below.

2016 GOALS:

Goal One: Capital Improvement Sales Tax Monies and Progress of Projects

Objective 1: Monitor sales tax revenues and complete jobs cost efficiently until all jobs under the capital improvement sales tax plan are complete. Completed jobs are estimated to be at 85% by the end of 2016.

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

These objectives are being addressed by allocating staff to monitor project accounting and submission of bond reimbursement requests.

Goal Two: Performance Measurements

Objective 1: Review performance measurements and enhance that area of the budget document.

This objective is being addressed by asking department heads to come up with a list of performance measurements they feel would benefit his department. Some departments have already incorporated some performance measures into their departmental summary.

Objective 2: Annual review of performance measurements by department heads.

Objective 3: Expand detail included in the long-range capital budget plan by using pictures, more graphs and details on current acquisitions.

This objective is being addressed by taking pictures of capital items and incorporating them into the budget as well as providing more information on major capital items.

Goal Three: Expand City Revenues

Objective 1: Review current rate structures and revenue streams. Include performance measures that will help assist in determining when a rate increase is necessary.

This is done annually during the budget process.

Objective 2: Recommend rate increases and/or other changes to help increase revenues.

The five-year budget plan is reviewed and used to help assist department heads with recommendations for rate increases.

Goal Four: Accounting Policy and Procedures Manual

Objective 1: Continue to review/update accounting procedures manual annually.

Objective 2: In the finance department, use the accounting procedures manual as a tool to assist staff in cross-training.

Objective 3: Provide complete manual to City Council for review and approval.

Goal Five: Provide Exceptional City Services

Objective 1: Answer citizen inquiries in a timely manner.

Objective 2: Improve communication internally and externally by reporting the performance of the government to the community.

Objective 3: Benchmark against industry standards to drive internal performance.

Goal Six: Promote Economic Development within the City

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

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

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

2015 GOAL ACCOMPLISHMENTS:

Goal One: Capital Improvement Sales Tax Monies and Progress of Projects

Objective 1: Monitor progress of projects and make changes as needed to ensure items budgeted are completed within the allotted budget time frame.

GOAL ACCOMPLISHED: Projects were monitored and bond reimbursement requests for \$7.5 million were timely filed and received to help with cash flow. As of 2015, 800% of projects are complete.

Goal Two: Performance Measurements

Objective 1: Review performance measurements and enhance that area of the budget document.

GOAL ACCOMPLISHED: Additional performance measurements were added.

Goal Four: Implement new governmental accounting software/Accounting Procedures Manual

Objective 1: Completed Accounting Policy and Procedures Manual First Draft.

Objective 2: Began using as a training tool.

GOAL ACCOMPLISHED: Completed first draft of Manual.

Goal Five: Provide Exceptional City Services

Objective 1: Created a welcome packet which contains educational information related services provided by the City for new customers moving into the City.

GOAL ACCOMPLISHED: Provided educational materials to customers to assist them in their transition to the City of Washington.

Timeline for Future City Plans/Strategic Plans

	2016	2017	2018	2019 and future
Goal One:				
Complete Projects approved in the Capital Improvement Sales Tax Fund	X	X	X	
Goal Two:				
Performance Measurements- Incorporate and include more Departments	X	X		
Goal Three:				
Evaluate Fee structure	X			
Recommend New Fee structure	X			
Implement New Fee structure		X	X	X
Goal Four:				
Accounting Policy/Procedures Manual Second Draft	X			
Complete with/Cross-Training Approval of City Council	X	X		
Goal Five:				
Provide Exceptional City Services Answer Citizen's Inquiries Timely	X			
Improve Communication	X			
Benchmark against industry	X			
Goal Six:				
Promote Economic Development Economic Incentives	X			
Implement Rehab Program	X			
Support existing business	X	X	X	X

Long-Term Financial Planning and the Effect on the Budget

The City has incorporated its comprehensive plan into the five-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 five year budget plan and these assumptions are listed in the Section 4. In the next few years, the City plans on expanding the five-year to a ten-year budget plan.

Summary



Combined Funds

General Funds

Special Revenue Funds

Capital Project Funds

Enterprises Funds

Debt Service Funds

-56- Agency Funds

COMBINED FUNDS

**CITY OF WASHINGTON, MISSOURI
COMBINED FUNDS**
STATEMENT OF ESTIMATED REVENUES, APPROPRIATIONS AND CHANGES IN ESTIMATED FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	General	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Debt Service Funds	Agency Funds	2016 TOTALS
REVENUES							
Taxes	\$ 8,847,960	\$ 162,600	\$ 5,122,000	-	\$ 241,950	-	14,374,510
Licenses and permits	198,100	-	-	-	-	-	198,100
Intergovernmental	105,500	1,100	1,124,000	-	-	-	1,230,600
Charges for services	1,247,925	131,600	1,000	6,218,250	-	-	7,598,775
Fines	180,000	2,500	-	-	-	-	182,500
Investment income	66,000	19,500	28,700	478,300	123,935	-	716,435
Rents	162,645	8,330	-	-	-	969,000	1,139,975
Miscellaneous	32,700	19,100	110,000	81,460	-	-	243,260
TOTAL REVENUES	10,840,830	344,730	6,385,700	6,778,010	365,885	969,000	25,684,155
EXPENDITURES							
Administration	899,360	-	-	-	-	-	899,360
Tourism & Front St. Properties	152,120	-	-	-	-	-	152,120
Senior Center Operations	49,480	-	-	-	-	-	49,480
Municipal Court	41,830	-	-	-	-	-	41,830
Communications	1,008,410	-	-	-	-	-	1,008,410
Police Department	2,683,850	-	-	-	-	-	2,683,850
Finance	571,745	-	-	-	-	-	571,745
Economic/ Community Development	137,990	-	-	-	-	-	137,990
Planning and Engineering	454,495	-	-	-	-	-	454,495
Street Department	1,499,050	-	-	-	-	-	1,499,050
Building and Maintenance	172,900	-	-	-	-	-	172,900
Information Technology	580,280	-	-	-	-	-	580,280
Parks & Recreation	1,312,120	-	-	-	-	-	1,312,120
Aquatic Center	242,560	-	-	-	-	-	242,560
Airport	168,990	-	-	-	-	-	168,990
Library	-	571,315	-	-	-	-	571,315
Volunteer Fire	-	612,260	-	-	-	-	612,260
Water Operations	-	-	-	1,629,450	-	-	1,629,450
Sewerage Treatment Operations	-	-	-	2,561,090	-	-	2,561,090
Solid Waste Operations	-	-	-	2,458,115	-	-	2,458,115
Taxing Jurisdictions Distribution	-	-	-	-	21,555	-	21,555
Debt Service - principal	-	-	-	1,051,200	1,956,330	747,000	3,754,530
Debt Service - interest	3,300	-	-	846,600	1,071,260	222,000	2,143,160
Capital Outlay	110,000	25,000	4,677,815	827,000	-	-	5,639,815
TOTAL EXPENDITURES	10,088,480	1,208,575	4,677,815	9,373,455	3,049,145	969,000	29,366,470
REVENUES OVER (UNDER) EXPENDITURES	752,350	(863,845)	1,707,885	(2,595,445)	(2,683,260)	-	(3,682,315)
OTHER FINANCING SOURCES (USES)							
Sale of capital assets	-	-	10,000	-	-	-	10,000
Transfers in	1,119,965	905,375	204,500	-	2,749,400	-	4,979,240
Transfers out	(1,866,875)	-	(2,907,865)	(204,500)	-	-	(4,979,240)
TOTAL OTHER FINANCING SOURCES (USES)	(746,910)	905,375	(2,693,365)	(204,500)	2,749,400	-	10,000
NET CHANGE IN FUND BALANCE/NET POSITION	5,440	41,530	(985,480)	(2,799,945)	66,140	-	(3,672,315)
FUND BALANCES, OCTOBER 1:							
General Fund	4,473,310	-	-	-	-	-	4,473,310
Library Fund	-	92,580	-	-	-	-	92,580
Volunteer Fire Fund	-	1,045,410	-	-	-	-	1,045,410
Storm Water Fund	-	-	3,242,420	-	-	-	3,242,420
Vehicle & Equipment Replacement Fund	-	-	1,890,450	-	-	-	1,890,450
Capital Improvements Sales Tax Fund	-	-	4,770,260	-	-	-	4,770,260
Transportation Sales Tax Fund	-	-	3,166,730	-	-	-	3,166,730
COPS Fund	-	-	-	-	274,310	-	274,310
Downtown TIF RPA-1 Fund	-	-	-	-	338,190	-	338,190
Rhine River TIF RPA-2 Fund	-	-	-	-	190	-	190
Water Fund	-	-	-	6,464,560	-	-	6,464,560
Sewage Treatment Fund	-	-	-	10,342,780	-	-	10,342,780
Solid Waste Fund	-	-	-	1,178,780	-	-	1,178,780
Adjustments for:							
Capital Outlay	-	-	-	827,000	-	-	827,000
Debt Service-Principal	-	-	-	1,051,200	-	-	1,051,200
Invested in capital assets, net of related debt							
Water	-	-	-	(5,207,750)	-	-	(5,207,750)
Sewage Treatment Fund	-	-	-	(10,340,240)	-	-	(10,340,240)
Solid Waste Fund	-	-	-	2,324,500	-	-	2,324,500
PROJECTED FUND BALANCES/NET POSITION, SEPTEMBER 30, 2016	\$ 4,478,750	\$ 1,179,520	\$ 12,084,380	\$ 3,840,885	\$ 678,830	\$ -	\$ 22,262,365
Less: Funding Requirements							
15% Fund Balance, reserved for operations	(1,496,280)	(177,540)	-	-	-	-	(1,673,820)
25% Fund Balance, reserved for operations	-	-	-	(1,203,200)	-	-	(1,203,200)
PROJECTED UNRESERVED FUND BALANCES/NET POSITION, SEPTEMBER 30, 2016	\$ 2,982,470	\$ 1,001,980	\$ 12,084,380	\$ 2,637,685	\$ 678,830	\$ -	\$ 19,385,345

CITY OF WASHINGTON, MISSOURI
COMBINED FUNDS
 CHANGES IN FUND BALANCES/NET POSITION
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	General	Special Revenue	Capital Project Funds	Enterprise Funds	Debt Service Funds	Agency Funds	2016 TOTALS
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 4,473,310	\$ 1,137,990	\$ 13,069,860	\$ 6,640,830	\$ 612,690	\$ -	\$ 25,934,680
Projected Revenues	10,840,830	344,730	6,395,700	6,778,010	365,885	969,000	25,694,155
Proceeds from issuance of COP's/Notes	-	-	-	-	-	-	-
Transfers In	1,119,965	905,375	204,500	-	2,749,400	-	4,979,240
TOTAL REVENUES	11,960,795	1,250,105	6,600,200	6,778,010	3,115,285	969,000	30,673,395
Projected Expenditures/Expenses	10,088,480	1,208,575	4,677,815	9,373,455	3,049,145	969,000	29,366,470
Transfers Out	1,866,875	-	2,907,865	204,500	-	-	4,979,240
TOTAL EXPENDITURES /EXPENSES	11,955,355	1,208,575	7,585,680	9,577,955	3,049,145	969,000	34,345,710
PROJECTED FUND BALANCES, September 30, 2016	\$ 4,478,750	\$ 1,179,520	\$ 12,084,380	\$ 3,840,885	\$ 678,830	\$ -	\$ 22,262,365
Dedicated Reserves:							
15% Fund Balance, committed for operations	(1,496,280)	(177,540)	-	-	-	-	(1,673,820)
25% Fund Balance, committed for operations	-	-	-	(1,203,200)	-	-	(1,203,200)
PROJECTED UNRESERVED FUND BALANCES, September 30	\$ 2,982,470	\$ 1,001,980	\$ 12,084,380	\$ 2,637,685	\$ 678,830	\$ -	\$ 19,385,345

	2015 Projected Ending Fund Balance/Net	2016 Projected Ending Fund Balance/Net Position	Change in Fund Balance/Net Position	% Change
General Fund	\$ 4,473,310	\$ 4,478,750	\$ 5,440	0.12%
Stormwater Improvement Fund	3,242,420	3,253,955	11,535	0.36%
Vehicle & Equipment Replacement Fund	1,890,450	1,137,820	(752,630)	-39.81%
Capital Improvement Sales Tax Fund	4,770,260	4,655,835	(114,425)	-2.40%
Transportation Sales Tax Fund	3,166,730	3,036,770	(129,960)	-4.10%
Water Fund	1,675,810	1,059,480	(616,330)	-36.78%
Sewage Treatment Fund	1,322,540	(453,910)	(1,776,450)	-134.32%
Solid Waste Fund	3,521,280	3,235,315	(285,965)	8.12%
Non-Major Governmental Funds	1,750,680	1,858,350	107,670	6.15%
	\$ 25,813,480	\$ 22,262,365	\$ (3,551,115)	-202.67%

EXPLANATIONS OF CHANGES > 10%

Vehicle & Equipment Replacement Fund - This fund's proposed fund balance decreased by 40% due to the purchase of 3 new police vehicles, other city vehicles, Backhoe, Street Sweeper, snow plow truck and other miscellaneous equipment budgeted for purchase in 2016.

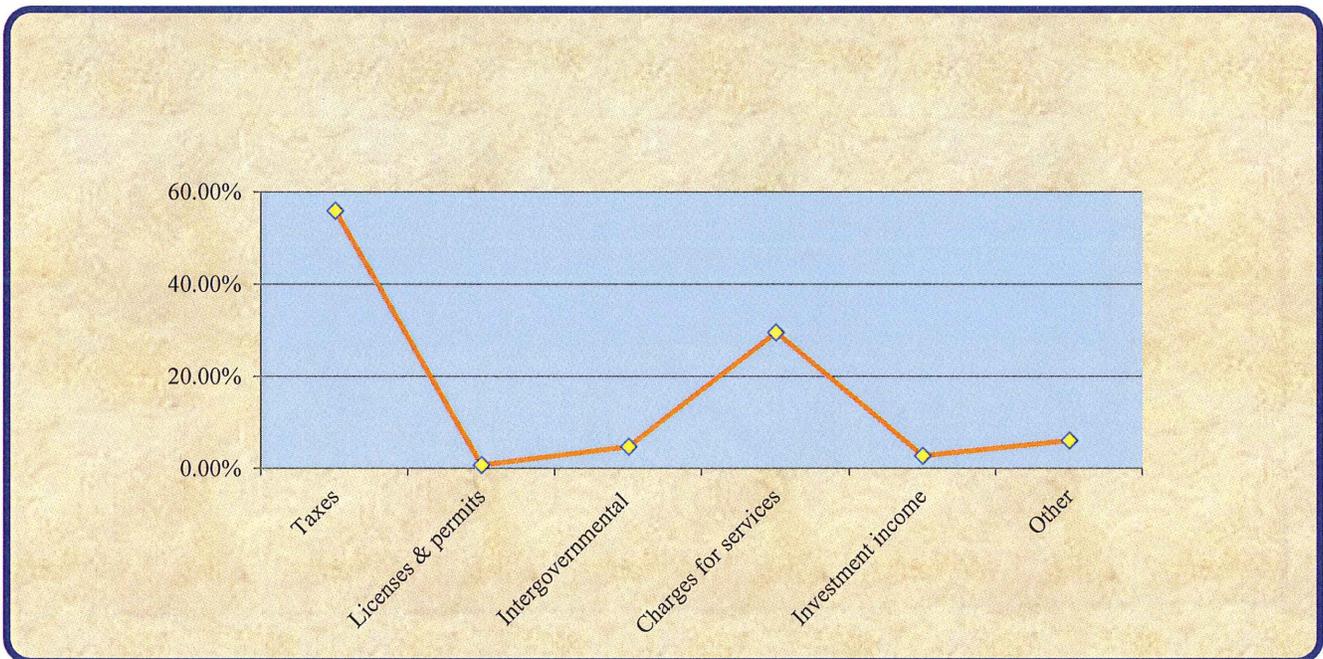
Water - This fund decreased in 2016 due to the fact that painting an existing well was budgeted for \$250,000 and a Booster Pumping Station of \$120,000 and debt service payments of \$250,000 were budgeted. In addition, \$385,000 is budgeted for annual depreciation.

Sewage Treatment Fund Balance - This fund decreased in 2016 due to the fact that \$1.2 million is budgeted every year for annual depreciation expense and annual debt service of \$1.6 million for the sewage treatment plant.

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

City of Washington Combined Funds Revenues

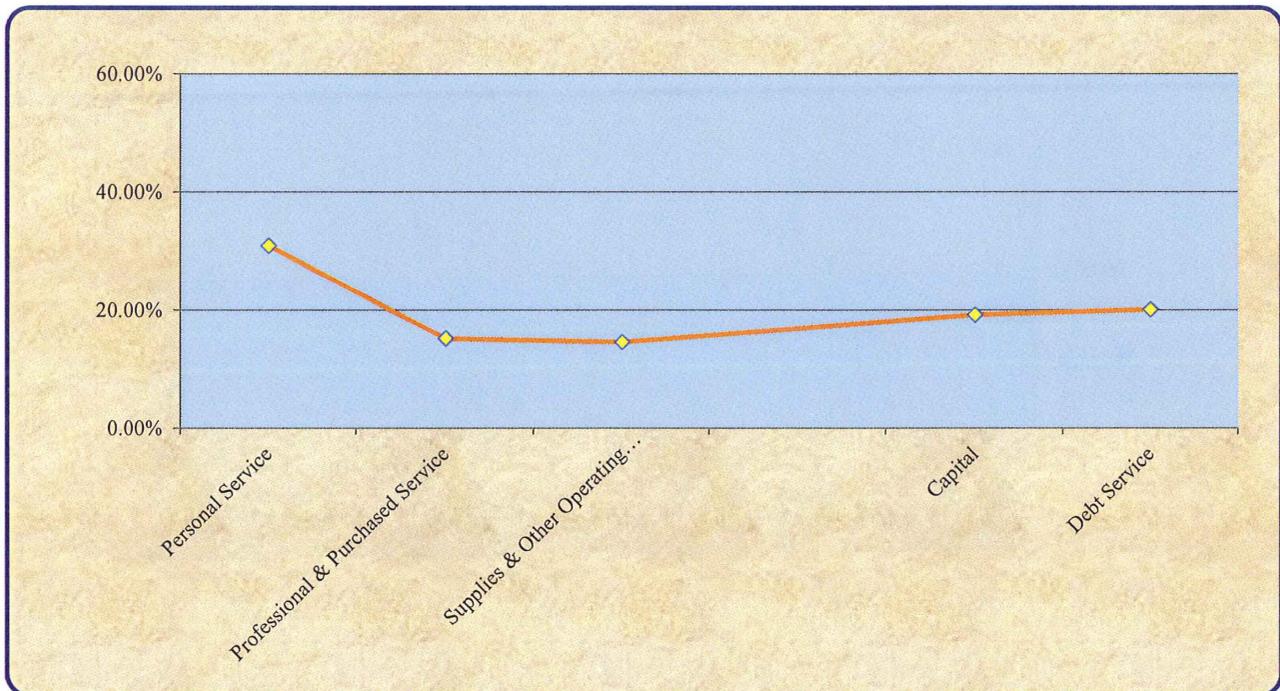
	Actual 2014	Estimated Actual 2015	Amended Budget 2015	Original Budget 2016
Taxes	\$13,054,330	\$12,126,673	\$13,183,430	\$14,374,510
Licenses & permits	184,800	173,058	136,800	198,100
Intergovernmental	1,909,000	1,754,308	1,233,000	1,230,600
Charges for services	8,645,350	9,151,620	8,541,010	7,598,775
Investment income	772,910	617,787	700,210	716,435
Other	1,502,230	1,134,630	1,331,265	1,565,735
Total Revenue	\$26,068,620	\$24,958,076	\$25,125,715	\$25,684,155
Other Financing Sources	\$4,527,000	\$5,156,753	\$5,083,785	\$4,989,240



<u>Revenues</u>	<u>Original Budget 2016</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) previous year</u>	<u>Increase/ (Decrease) previous year</u>
Taxes	\$14,374,510	55.97%	\$1,191,080	9.03%
Licenses & permits	198,100	0.77%	61,300	44.81%
Intergovernmental	1,230,600	4.79%	(2,400)	-0.19%
Charges for services	7,598,775	29.59%	(942,235)	-11.03%
Investment income	716,435	2.79%	16,225	2.32%
Other	1,565,735	6.10%	234,470	17.61%
Total Revenue	\$25,684,155	100.00%	\$558,440	2.22%

City of Washington Combined Funds Expenditures/Expenses by Class

	Actual 2014	Estimated Actual 2015	Amended Budget 2015	Original Budget 2016
Personal Service	\$8,565,110	\$8,149,589	\$8,873,410	\$9,075,685
Professional & Purchased Service	4,941,855	3,793,815	4,689,645	4,463,090
Supplies & Other operating Expenses	3,821,990	1,867,904	3,697,630	4,285,690
Sub-Total	\$17,328,955	\$13,811,308	\$17,260,685	\$17,824,465
Capital	7,563,694	3,977,464	4,775,255	5,639,815
Debt Service	5,522,465	5,100,120	5,882,020	5,902,190
Total Expenditures/Expenses	\$30,415,114	\$22,888,892	\$27,917,960	\$29,366,470
Other Financing Uses	\$4,517,000	\$5,085,225	\$5,073,785	\$4,979,240

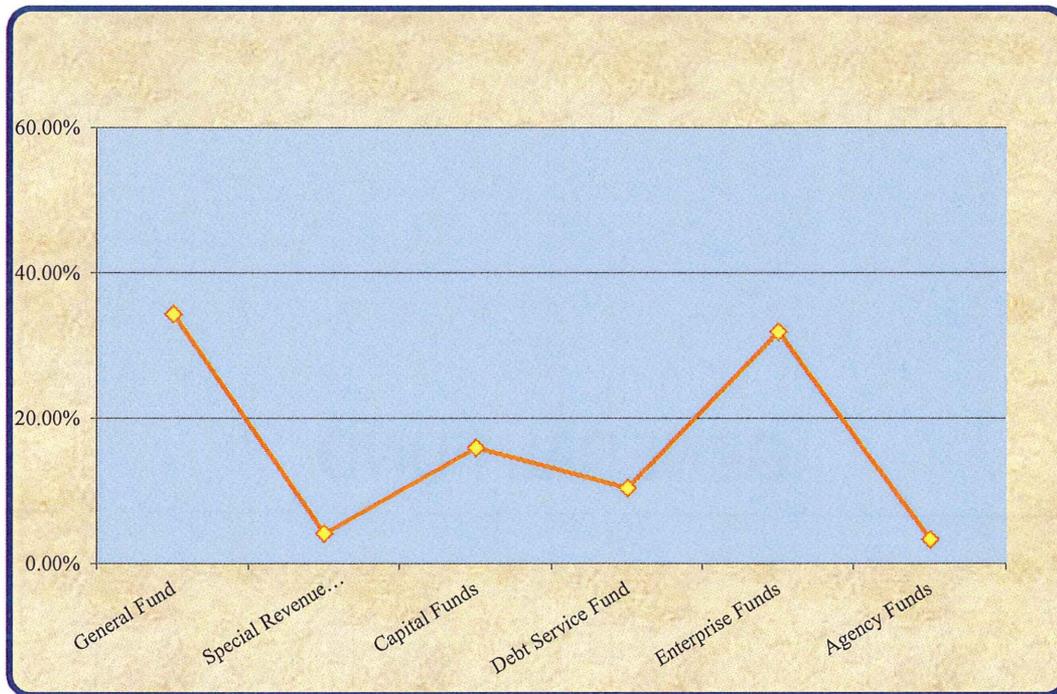


<u>Expenditures/Expenses</u>	<u>Original Budget 2016</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) previous year</u>	<u>Percent of Increase/ (Decrease)</u>
Personal Service	\$9,075,685	30.90%	\$202,275	2.28%
Professional & Purchased Service	4,463,090	15.20%	(226,555)	-4.83%
Supplies & Other Operating Expenses	4,285,690	14.59%	588,060	15.90%
	\$17,824,465		563,780	3.27%
Capital	5,639,815	19.20%	864,560	18.11%
Debt Service	5,902,190	20.10%	20,170	0.34%
Total Expenditures/Expenses	\$29,366,470	100.00%	1,448,510	5.19%
Other Financing Uses	\$4,979,240			

City of Washington

Combined Funds

Expenditures/Expenses by Fund Type



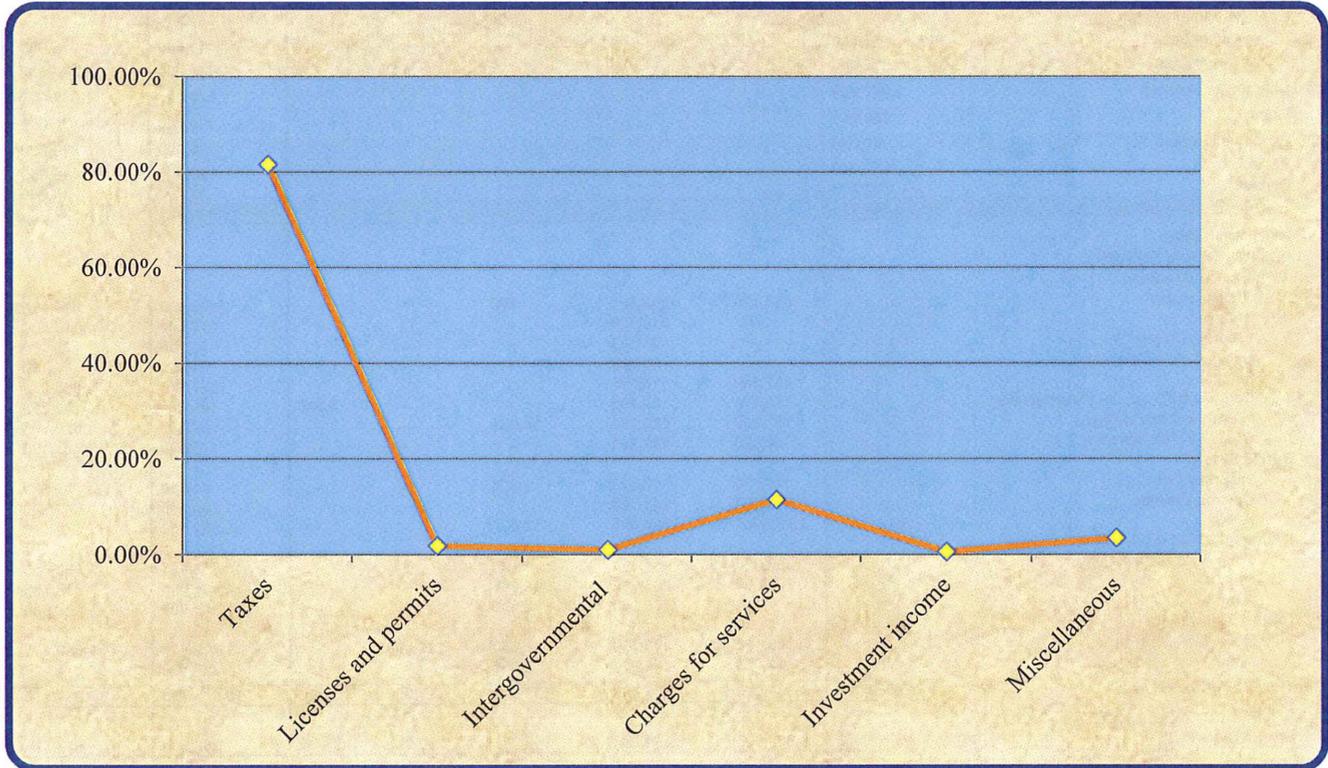
<u>Expenditures/Expenses</u>	<u>Original Budget 2016</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) previous year</u>	<u>Percent of Increase/ (Decrease)</u>	<u>Estimated Actual 2015</u>
General Fund	\$10,088,480	34.35%	\$4,070	0.04%	\$10,084,410
Special Revenue Fund	1,208,575	4.12%	7,635	0.64%	1,200,940
Capital Funds	4,677,815	15.93%	943,560	25.27%	3,734,255
Debt Service Fund	3,049,145	10.38%	(93,525)	-2.98%	3,142,670
Enterprise Funds	9,373,455	31.92%	324,615	3.59%	9,048,840
Agency Funds	969,000	3.30%	2,000	0.21%	967,000
Total Expenditures	\$29,366,470	100.00%	\$1,188,355	4.22%	\$28,178,115

GENERAL FUND

CITY OF WASHINGTON, MISSOURI
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016

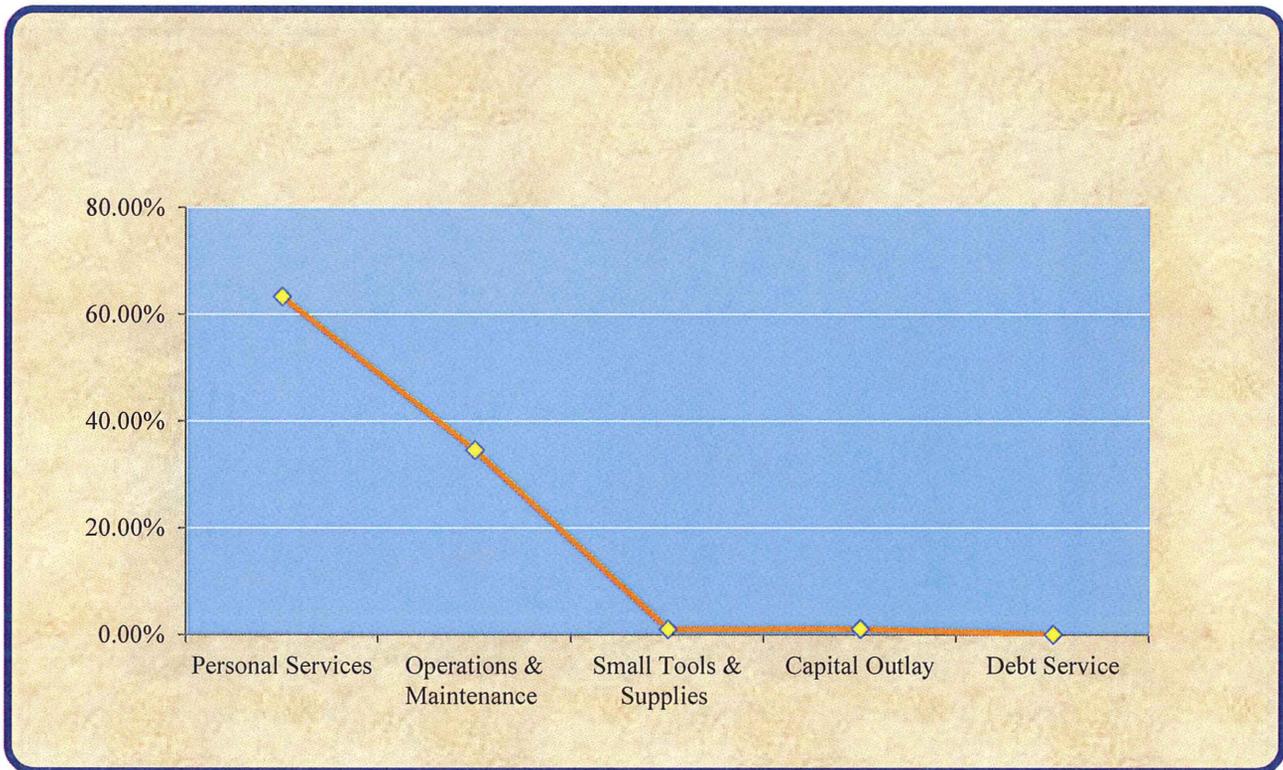
REVENUES	Revenues	Personal Services	Operations & Maintenance	Small Tools & Equipment	Capital Outlay	Debt Service	2016 Projected Budget	2015 Final Budget	2015 Estimated Actual
Taxes									
General property	\$ 2,063,125						\$ 2,063,125	\$ 2,071,465	\$ 2,090,700
Sales & use	4,004,000						4,004,000	3,762,500	3,855,000
Gross receipts	2,579,835						2,579,835	2,633,150	2,594,500
Tourism	140,000						140,000	125,500	145,500
Cigarette	61,000						61,000	63,000	63,000
Licenses and permits	198,100						198,100	140,100	145,500
Intergovernmental									
State grants	11,500						11,500	10,000	10,000
Federal grants	94,000						94,000	78,000	83,600
Charges for services	1,247,925						1,247,925	1,647,600	1,238,330
Fines	180,000						180,000	175,000	175,000
Investment income	66,000						66,000	29,500	59,000
Rents	162,645						162,645	148,065	148,100
Donations	32,700						32,700	23,900	47,400
TOTAL REVENUES	10,840,830						10,840,830	10,907,780	10,655,630
EXPENDITURES									
FUNCTIONS/PROGRAMS:									
General Government:									
Administration		605,120	293,990	250	-	-	899,360	816,110	850,055
Tourism		-	119,000	-	-	-	119,000	116,500	119,000
Front St. Properties		-	33,120	-	-	-	33,120	25,100	32,800
Senior Center Operations		-	49,480	-	-	-	49,480	47,130	48,300
Finance		453,650	118,095	-	-	-	571,745	556,585	547,395
Community/Economic Development		114,410	23,580	-	-	3,300	141,290	145,255	136,550
Information Technology		157,630	396,300	26,350	-	-	580,280	524,935	507,045
Building & Maintenance		61,990	110,910	-	-	-	172,900	265,180	277,340
Public Safety:									
Municipal Court		20,700	19,930	1,200	-	-	41,830	42,690	38,645
Communications		725,290	283,120	-	-	-	1,008,410	893,360	905,110
Police		2,282,085	389,095	12,670	-	-	2,683,850	2,678,840	2,617,560
Highways & Transportation:									
Planning & Engineering		399,020	54,350	1,125	-	-	454,495	663,485	600,675
Streets		769,000	708,170	21,880	-	-	1,499,050	1,586,695	1,559,925
Airport		-	165,690	3,300	-	-	168,990	167,600	189,360
Culture & Recreation:									
Parks & Recreation		786,150	493,120	32,850	110,000	-	1,422,120	1,340,205	1,212,210
Pool		12,650	226,910	3,000	-	-	242,560	214,740	218,070
TOTAL EXPENDITURES	10,088,480	6,387,695	3,484,860	102,625	110,000	3,300	10,088,480	10,084,410	9,860,040
REVENUES OVER (UNDER) EXPENDITURES	752,350	(6,387,695)	(3,484,860)	(102,625)	(110,000)	(3,300)	752,350	823,370	795,590
OTHER FINANCING SOURCES (USES)									
Transfers in									
Intergovernmental transfer	1,119,965						1,119,965	1,022,965	1,022,965
Transfers out:									
Library Fund - subsidy	(281,500)						(281,500)	(290,000)	(290,000)
Volunteer Fire Fund - tax subsidy	(623,875)						(623,875)	(628,820)	(628,820)
COP Fund	(961,500)						(961,500)	(864,500)	(864,500)
TOTAL OTHER FINANCING SOURCES (USES)	(746,910)						(746,910)	(760,355)	(760,355)
NET CHANGE IN FUND BALANCE							5,440	\$ 63,015	\$ 35,235
FUND BALANCE									
Fund Balance, October 1							4,473,310		
Less: Funding Requirements 15% Fund Balance, committed for operations							(1,496,280)		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2016							\$ 2,982,470		

City of Washington General Fund Revenue



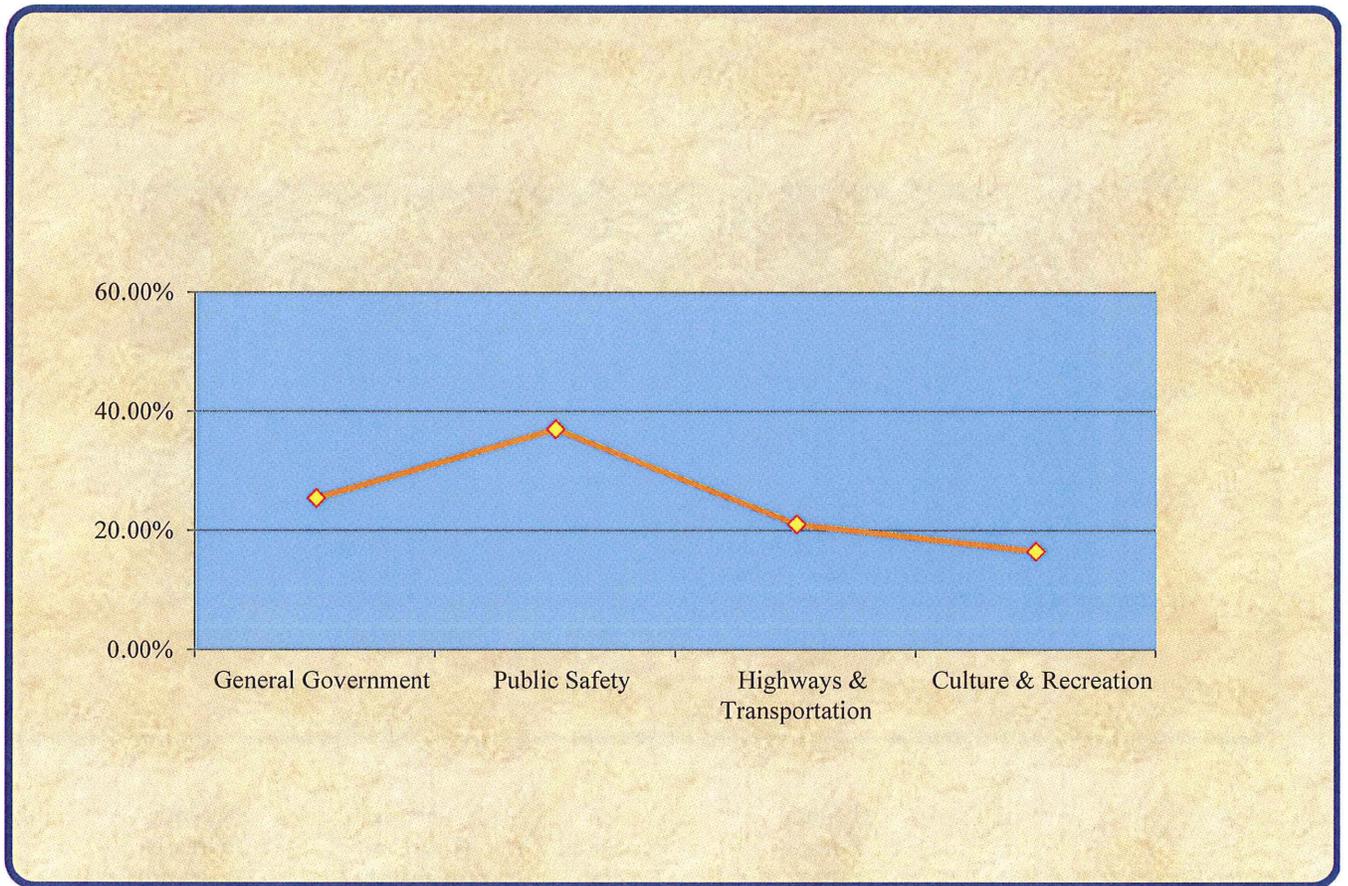
<u>Revenue</u>	<u>Original Budget 2016</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) previous year</u>	<u>Percent of Increase/ (Decrease)</u>	<u>Estimated Actual 2015</u>
Taxes	\$8,847,960	81.62%	\$192,345	2.22%	\$8,655,615
Licenses and permits	198,100	1.83%	58,000	41.40%	140,100
Intergovernmental	105,500	0.97%	17,500	19.89%	88,000
Charges for services	1,247,925	11.51%	(514,785)	-29.20%	1,647,600
Investment income	66,000	0.61%	36,500	123.73%	29,500
Miscellaneous	375,345	3.46%	28,030	8.07%	346,965
TOTAL REVENUES	\$10,840,830	100%	-\$182,410	-1.65%	\$10,907,780
Other Financing Sources	\$1,119,965				

City of Washington General Fund Expenditures by Type



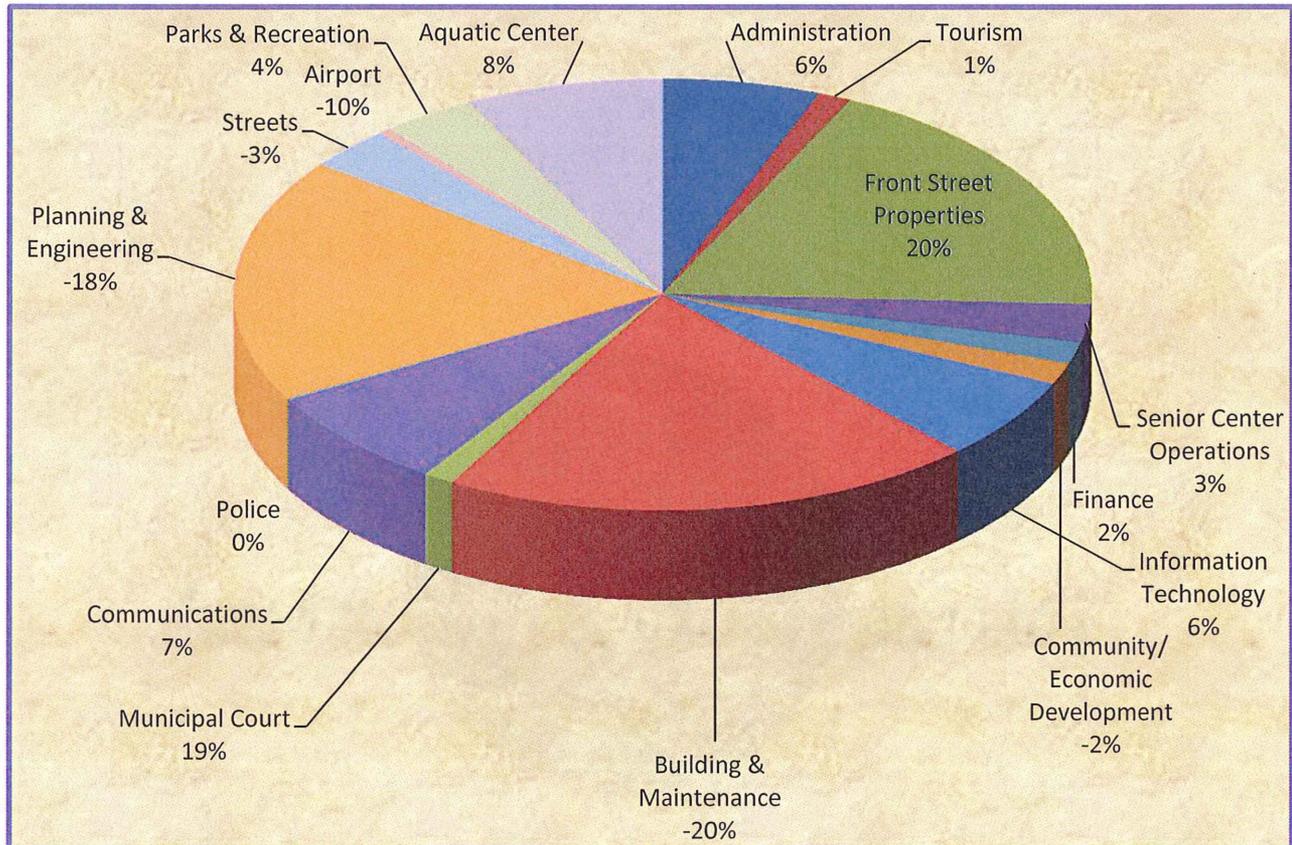
<u>Expenditures</u>	<u>Original Budget 2016</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) previous year</u>	<u>Percent of Increase/ (Decrease)</u>	<u>Estimated Actual 2015</u>
Personal Services	\$6,387,695	63.32%	-\$296,635	-4.44%	\$6,684,330
Operations & Maintenance	3,484,860	34.54%	247,990	7.66%	3,236,870
Small Tools & Supplies	102,625	1.02%	(26,020)	-20.23%	128,645
Capital Outlay	110,000	1.09%	83,000	307.41%	27,000
Debt Service	3,300	0.03%	(4,265)	-56.38%	7,565
TOTAL EXPENDITURES	\$10,088,480	100%	\$4,070	0.04%	\$10,084,410
Other Financing Uses	\$1,866,875				

City of Washington General Fund Expenditures by Function



Function	Original Budget 2016	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2015
General Government	\$2,567,175	25.45%	\$70,380	2.74%	\$2,496,795
Public Safety	3,734,090	37.01%	119,200	3.19%	3,614,890
Highways & Transportation	2,122,535	21.04%	(295,245)	-13.91%	2,417,780
Culture & Recreation	1,664,680	16.50%	109,735	6.59%	1,554,945
TOTAL EXPENDITURES	\$10,088,480	100%	\$4,070	-1.38%	\$10,086,425

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



<u>Department</u>	<u>Original Budget 2016</u>	<u>Amended Budget 2015</u>	<u>Percent of Increase/ (Decrease)</u>	<u>Estimated Actual 2015</u>
Administration	\$ 899,360	\$ 816,110	10.20%	\$899,360.00
Tourism	119,000	116,500	2.15%	116,500
Front Street Properties	33,120	25,100	31.95%	25,100
Senior Center Operations	49,480	47,130	4.99%	47,130
Finance	571,745	556,585	2.72%	556,585
Community/ Economic Development	141,290	145,255	-2.73%	145,255
Information Technology	580,280	524,935	10.54%	524,935
Building & Maintenance	172,900	265,180	-34.80%	265,180
Municipal Court	41,830	42,690	-2.01%	42,690
Communications	1,008,410	893,360	12.88%	893,360
Police	2,683,850	2,678,840	0.19%	2,678,840
Planning & Engineering	454,495	663,485	-31.50%	663,485
Streets	1,499,050	1,586,695	-5.52%	1,586,695
Airport	168,990	167,600	0.83%	167,600
Parks & Recreation	1,422,120	1,340,205	6.11%	1,340,205
Aquatic Center	242,560	214,740	12.96%	214,740
TOTAL EXPENDITURES	\$10,088,480	\$10,084,410		\$10,167,660

**GENERAL FUND – VARIOUS
DEPARTMENTS**

DEPARTMENT:	ADMINISTRATION
FUND: 001	DEPT NUMBER: 11

PURPOSE:

To oversee operations and activities of all City Departments and the recording and safekeeping of official documents. The Department is also responsible for bid advertisements, providing notices of public hearings, and other elections. Administration is responsible for all human resource personnel and employee service programs including recruitment and hiring, performance management, labor relations, employee benefit programs, property and casualty, payroll, training and development, safety, workers compensation, and risk management efforts. In summary, the department is responsible for the general supervision and support for all issues and departments within the City structure.

GOALS:

1. Provide information and assist City Council in formulating and establishing City policies.
2. Continue efforts in overseeing efficient use of City assets.
3. Practice good risk management through the Safety Program established.
4. Provide the best insurance available, within the allotted budget.
5. Evaluate and recommend ways to expand City revenues.

OBJECTIVES:

1. Monitor and coordinate various capital improvement sales tax projects' progress and approve projects as funding becomes available.
2. Maintain the high level of safety training that the City experienced with its prior insurance carrier.
3. Review and evaluate performance measurements annually.
4. Implement stormwater improvement plans for the Busch Creek drainage area through land acquisition and mitigation.
5. Aid in the coordination of the Missouri River Bridge Project, through active communication and dialogue with the Missouri Department of transportation and associated vendors and service providers.

PRIOR YEAR ACCOMPLISHMENTS:

1. Implement new Compensation Plan.
2. Implement employee newsletter, public Facebook page and Twitter account.
3. Enhance communications with the general public through Social Media websites.
4. Implement cost saving measures through capital investment resulting in reduction of ongoing annual fixed costs.

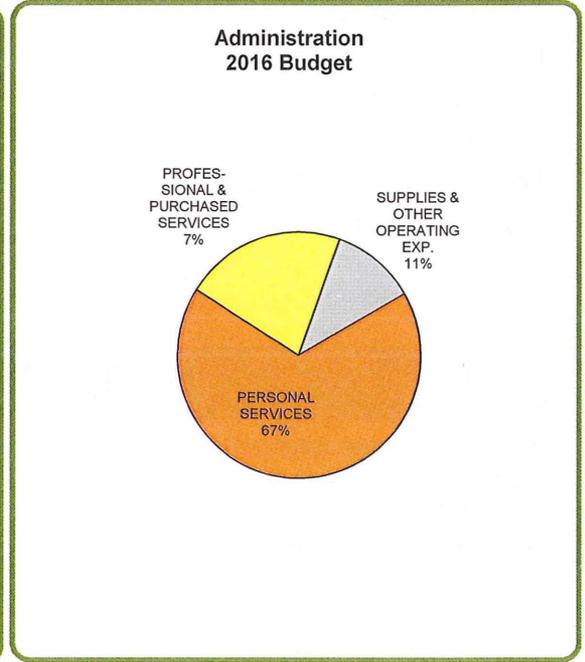
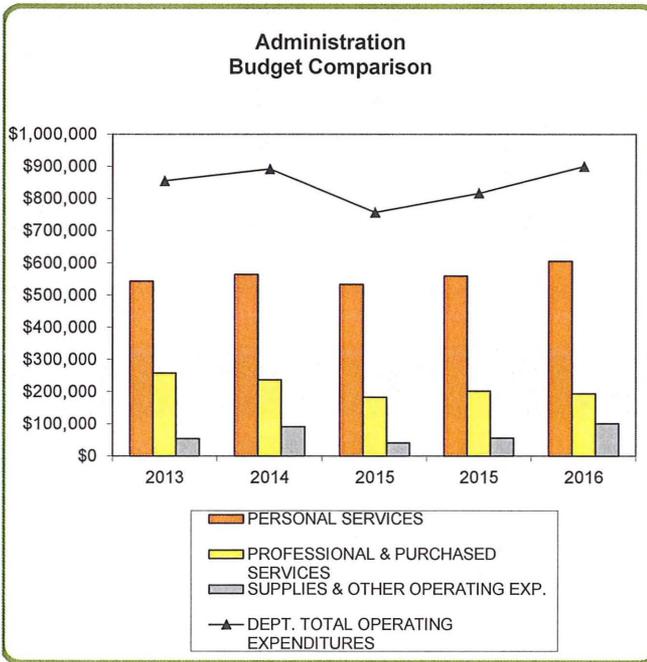
PERFORMANCE MEASUREMENTS:

<u>Description</u>	<u>2014</u>	<u>2015</u>	<u>2016 Est</u>	<u>Target</u>
Ordinances Passed	112	113	130	130
Resolutions	13	8	5	5
Number of Council Meetings	27	30	25	25
Number of Customer Complaints	0	45	40	10
General Fund Operating Exp/per Capita	694	701	775	710

STAFFING/FTE's:

<u>Position</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Mayor	0.50	0.50	0.50
City Council Members	4.00	4.00	4.00
City Administrator	1.00	1.00	1.00
Assistant City Administrator	1.00	1.00	1.00
City Clerk/Human Resources Manager	1.00	1.00	1.00
Executive Secretary	1.00	1.50	1.50
Emergency Preparedness Director	0.50	0.50	0.50
	<u>9.00</u>	<u>9.50</u>	<u>9.50</u>

ACCOUNT TITLE	ACTUAL 2013	ACTUAL 2014	ESTIMATED ACTUAL 2015	AMENDED BUDGET 2015	ORIGINAL BUDGET 2016
PERSONAL SERVICES	\$543,361	\$563,633	\$533,187	\$558,840	\$605,120
PROFESSIONAL & PURCHASED SERVICES	\$257,510	\$236,720	\$182,636	\$201,170	\$193,200
SUPPLIES & OTHER OPERATING EXP.	\$53,620	\$90,899	\$40,574	\$56,100	\$101,040
DEPT. TOTAL OPERATING EXPENDITURES	\$854,491	\$891,252	\$756,397	\$816,110	\$899,360
SENIOR CENTER OPERATIONS	\$45,827	\$47,760	\$41,240	\$47,130	\$49,480
TOURISM	\$145,483	\$127,387	\$101,458	\$116,500	\$119,000
FRONT STREET PROPERTIES	\$25,162	\$28,249	\$27,672	\$25,100	\$33,120
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0
CAPITAL	\$41,098	\$25,907	\$147,390	\$0	\$0
TOTAL BUDGET FOR ADMINISTRATION	\$1,112,061	\$1,120,555	\$1,074,157	\$1,004,840	\$1,100,960



DEPARTMENT:

MUNICIPAL COURT

FUND: 001

DEPT NUMBER: 12

PURPOSE:

To process alleged violations of the Municipal Code and collect fines and penalties.
The court has responsibility to guarantee the lawful rights of all who are brought before it.

GOALS:

1. To hear and deliberate on all cases docketed.
2. Efficiently maintain court records, handle and collect fines.
3. Prepare and review municipal ordinances, resolutions, contracts and other documents as necessary.

OBJECTIVES:

1. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Upgrade to version 9.

PERFORMANCE MEASUREMENTS:

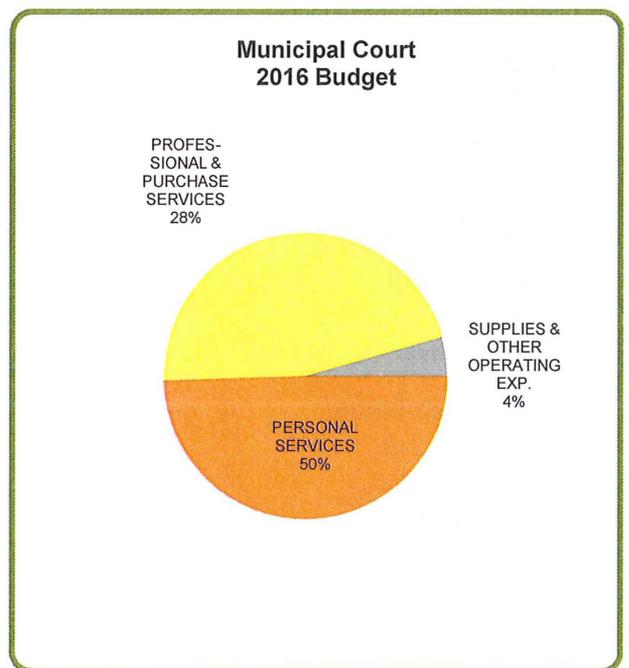
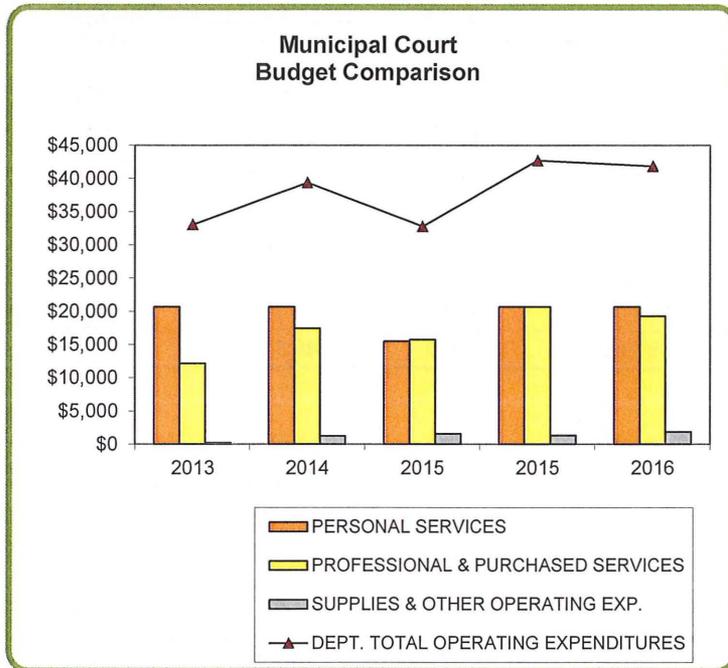
	2014	2015	2016 Est	Target
Total Letters Issued	753	791	690	753
Total Continuances	2,069	2,172	2,185	1,818
Plea - Not Guilty - Trial Set	42	44	70	42
Total Warrants	974	1,022	792	974
Total Probation	143	150	101	143
Total Balance Due Continued	894	921	1,000	950
Total Case Closed	1,831	1,922	2,245	2,000
Total	6,706	7,022	7,083	6,680

STAFFING/FTE's:

<u>Position</u>	2014	2015	2016
Municipal Judge (elected)	0.25	0.25	0.25
City Attorney (elected)	0.25	0.25	0.25
Court Clerk	0.25	0.25	0.25
2 - Deputy Court Clerk	0.25	0.25	0.25
	1.00	1.00	1.00

DEPARTMENT:	MUNICIPAL COURT
FUND: 001	DEPT NUMBER: 12

ACCOUNT TITLE	ACTUAL 2013	ACTUAL 2014	ESTIMATED ACTUAL 2015	AMENDED BUDGET 2015	ORIGINAL BUDGET 2016
PERSONAL SERVICES	\$20,669	\$20,669	\$15,502	\$20,670	\$20,700
PROFESSIONAL & PURCHASED SERVICES	\$12,185	\$17,456	\$15,726	\$20,695	\$19,280
SUPPLIES & OTHER OPERATING EXP.	\$189	\$1,249	\$1,547	\$1,325	\$1,850
DEPT. TOTAL OPERATING EXPENDITURES	\$33,043	\$39,374	\$32,775	\$42,690	\$41,830
CAPITAL	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR MUNICIPAL COURT	\$33,043	\$39,374	\$32,775	\$42,690	\$41,830



DEPARTMENT:**COMMUNICATIONS****FUND: 001****DEPT NUMBER: 13****PURPOSE:**

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

GOALS:

1. Continue to provide a high level of service to the public.
2. Continue to provide quality emergency services through education and training.

OBJECTIVES:

1. Improve radio infrastructure and interoperability.
2. Implement and maintain EMD-Q (Quality Assurance program)
3. Review and evaluate performance measurements annually.
4. Installed new recording system, for radios, 911 lines and VOIP phone lines.

PRIOR YEAR ACCOMPLISHMENTS:

1. Installed new recording system, for radios, 911 lines and VOIP phone lines.

PERFORMANCE MEASUREMENTS:

	2014	2015	2016 Est.	Target
Police				
Incident Reports	2,918	3,020	3,080	3,061
Citations Issued	1,535	1,112	1,144	1,612
No-Report	7,078	7,222	7,366	7,432
Unfounded	307	286	328	322
Written/Verbal Warning	4,601	4,801	4,897	4,831
Gone On Arrival	345	479	489	362
End Call	21,296	22,612	22,808	22,361
Total # Police	38,080	39,532	40,112	39,981
Ambulance District				
Emergency Calls	1,799	1,987	2,027	1,889
Routine Transfers	949	1,033	1,054	996
Emergency Transfers	12	16	16	13
Stand By District Line	5	3	3	6
Move Up	96	112	114	101
Fair Ambulance	11	16	16	12
Total # Ambulance Calls	2,872	3,167	3,230	3,017
Fire				
Fires, Explosions	84	66	67	91
Rescue	175	167	170	184
Hazardous Conditions	87	92	94	91
Service Calls	53	49	50	56
Good Intent Calls	74	75	77	78
False Calls	115	101	103	121
Other	4	16	16	4
Total # Fire Calls	592	566	577	625

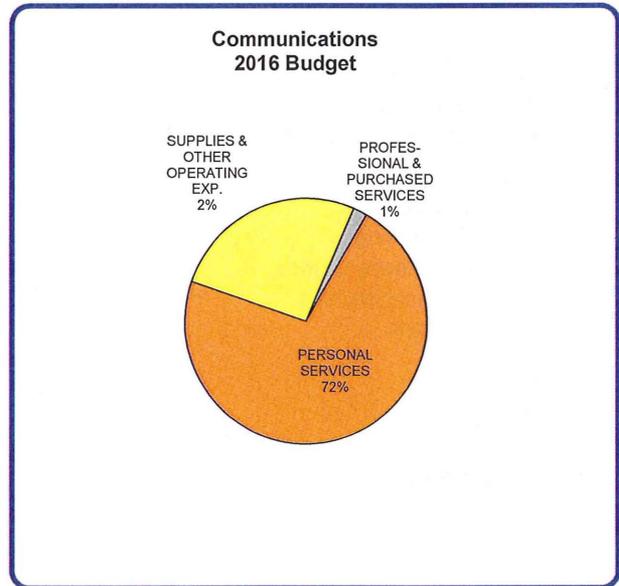
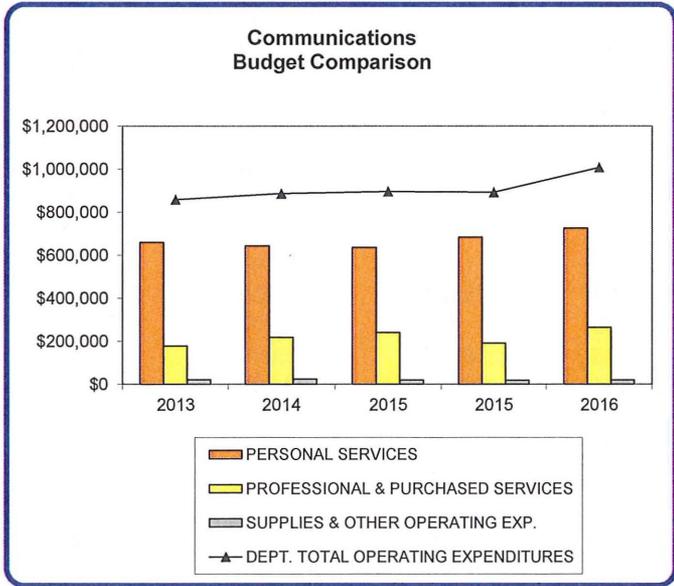
DEPARTMENT:	COMMUNICATIONS
FUND: 001	DEPT NUMBER: 13

PERFORMANCE MEASUREMENTS CONTINUED:

911	2014	2015	2016 Est.	Target
911 Transfers	217	278	284	
911 Open Lines	1,401	1,229	1,254	228
911 Hang ups	600	782	798	1,471
911 Calls Received	5,180	5,659	5,773	630
Total 911 Calls Handled	7,398	7,948	8,109	5,439
Total Calls Handled	48,942	51,213	52,028	51,391
Average City Cost Per Call	\$17.69	\$17.44	\$19.38	\$17.38

Position	2014	2015	2016
Communications Director	1.00	1.00	1.00
Lead Dispatcher	1.00	1.00	1.00
Dispatcher	9.00	9.00	7.00
	11.00	11.00	9.00

ACCOUNT TITLE	ACTUAL 2013	ACTUAL 2014	ESTIMATED ACTUAL 2015	AMENDED BUDGET 2015	ORIGINAL BUDGET 2016
PERSONAL SERVICES	\$659,455	\$644,216	\$636,904	\$683,450	\$725,290
PROFESSIONAL & PURCHASED SERVICES	\$177,923	\$218,780	\$240,370	\$191,070	\$264,080
SUPPLIES & OTHER OPERATING EXP.	\$21,865	\$23,701	\$19,171	\$18,840	\$19,040
DEPT. TOTAL OPERATING EXPENDITURES	\$859,243	\$886,697	\$896,445	\$893,360	\$1,008,410
CAPITAL	\$0	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR COMMUNICATIONS	\$859,243	\$886,697	\$896,445	\$893,360	\$1,008,410



DEPARTMENT:**POLICE****FUND: 001****DEPT NUMBER: 14****PURPOSE:**

To continue to improve upon our customer service approach without losing sight of our mission to serve and protect. To look at new ways to further reduce the number of traffic accidents within our city limits, through selective enforcement, education, and an in house traffic committee to suggest improvements regarding ordinances, and/or signage. To improve upon already good record regarding incidents at our local schools as they relate to safety, drug, and alcohol abuse.

GOALS:

1. Continued training of the entire department.
2. Proactive measures to reduce vandalism, theft, and drug abuse.
3. To complete the Public Safety System Project and to continue to improve and add to the system with new parts of the program i.e.: Booking system, MDT's in vehicles, etc.
4. Ensure officer's safety by providing safe and newer equipment and safety gear.

OBJECTIVES:

1. Purchase 3 new police vehicles.
2. Maintain a list of qualified instructors within the department to save on outside training.
3. Research and obtain grants including highway safety and police equipment grants opportunities.
4. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. The Police Department was extremely diligent in providing coverage for not only daily duties, but many special events while minimizing overtime.
2. Purchased 3 new police vehicles to maintain an optimal fleet.
3. The Police Department secured numerous grants including highway safety and police equipment grants.
4. Maintained staffing levels.

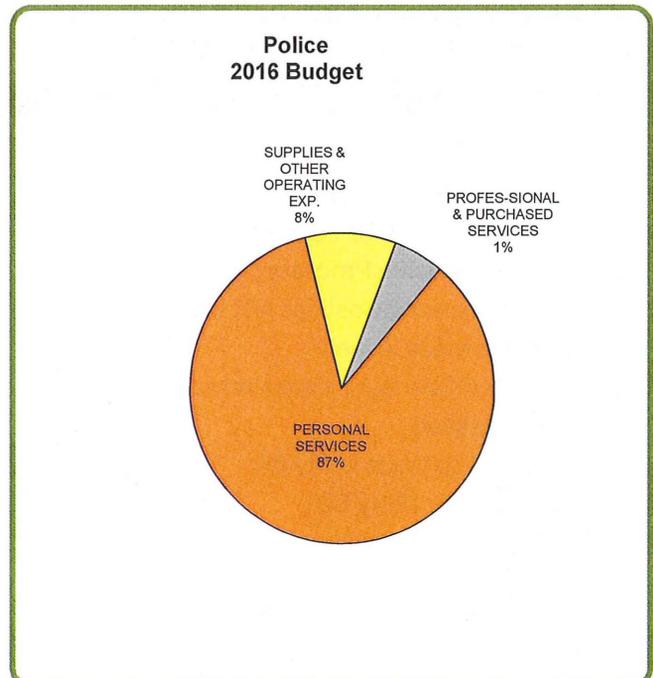
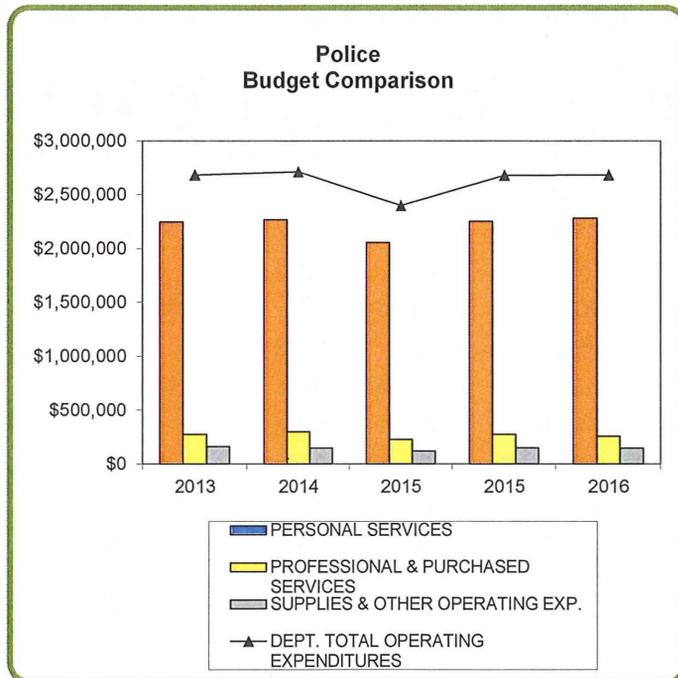
PERFORMANCE MEASUREMENTS:

	2014	2015	2016 Est.	Target
Assault Related Crimes	99	96	93	90
Arson Related Crimes	4	2	2	5
Robbery	3	7	8	10
Burglary	70	42	50	80
Shoplifting	160	160	170	180
Larceny	399	327	400	450
Attempt Stealing	2	1	1	1
Possess/Receive Stolen Property	4	2	2	2
Stolen Vehicles	20	21	18	21
Recovered Vehicles	8	15	15	15
Vehicle Tampering	2	1	1	2
Domestic Violence Crimes	56	47	47	50
Other Criminal Offenses	3,024	1,463	1,500	4,200
Other Offenses	2,133	639	700	1,000
Traffic	10,466	8,570	9,000	11,000
Special Detail	22,494	29,240	29,500	30,000
K-9 Activity	42	1	1	5
Explorer Program Activities	23	19	22	25
School Resource	458	468	468	500
Dare	97	99	99	100
Total Calls	39,564	41,220	42,097	47,736
Total Reports Filed	3,104	2,916	2,950	3,000

DEPARTMENT:	POLICE
FUND: 001	DEPT NUMBER: 14

Position	STAFFING/FTE's:		
	2014	2015	2016
Police Chief	1.00	1.00	1.00
Police Captain	1.00	1.00	1.00
Police Lieutenant	4.00	4.00	4.00
Police Sergeant	3.00	3.00	3.00
Detective	2.00	2.00	2.00
Detective-Narcotics	1.00	1.00	1.00
Patrol Officer-DARE/Resource Officer	2.00	2.00	2.00
Patrol Officer	13.00	13.00	13.00
Patrol Officer-Traffic Safety	2.00	2.00	2.00
Court Clerk/Office Supervisor	0.75	0.75	0.75
Police Secretary	1.00	1.00	1.00
Police Records Clerk	1.00	1.00	1.00
	31.75	31.75	31.75

ACCOUNT TITLE	ACTUAL 2013	ACTUAL 2014	ESTIMATED ACTUAL 2015	AMENDED BUDGET 2015	ORIGINAL BUDGET 2016
PERSONAL SERVICES	\$2,246,458	\$2,267,261	\$2,056,356	\$2,253,300	\$2,282,085
PROFESSIONAL & PURCHASED SERVICES	\$275,104	\$299,800	\$225,910	\$275,460	\$256,945
SUPPLIES & OTHER OPERATING EXP.	\$161,551	\$146,183	\$118,058	\$150,080	\$144,820
DEPT. TOTAL OPERATING EXPENDITURES	\$2,683,113	\$2,713,244	\$2,400,324	\$2,678,840	\$2,683,850
CAPITAL	\$0	\$0	\$693	\$0	\$0
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR POLICE	\$2,683,113	\$2,713,244	\$2,401,017	\$2,678,840	\$2,683,850



DEPARTMENT:	FINANCE
FUND: 001	DEPT NUMBER: 15

PURPOSE:

The Finance Department accounts for and reports the various sources and uses of City funds as required by Government Auditing Standards and U.S. generally accepted accounting standards. It also 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.

GOALS:

1. Comply with current and new Government Accounting Standards Board (GASB) statements regarding financial reporting.
2. Provide citizens with quality and efficient customer service.
3. Provide safeguarding of assets by maintaining an adequate internal control structure and separation of duties.
4. Continue to receive GFOA Budget and CAFR awards.

OBJECTIVES:

1. Research and analyze GFOA comments and incorporate applicable improvements into future budgets and financial statements.
2. Review and evaluate performance measurements annually.
3. Use rough draft of Accounting Policy and Procedures Manual as a tool for training. Review manual and submit to City Council for approval once complete.
4. Finalize the current purchasing manual draft and submit to City Council for approval.

PRIOR YEAR ACCOMPLISHMENTS:

1. Began working on accounting policy and procedures manual.
2. Received an unqualified opinion on the audited 2014 CAFR.
3. Began reviewing City's Purchasing Manual.
4. Received awards from GFOA for: Distinguished Budget Award and the Certificate of Achievement for Excellence in Financial Report Award.

PERFORMANCE MEASUREMENTS

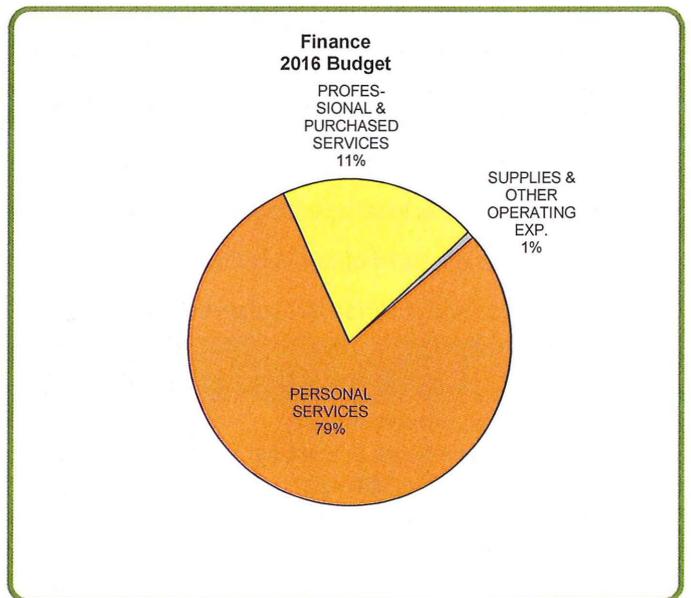
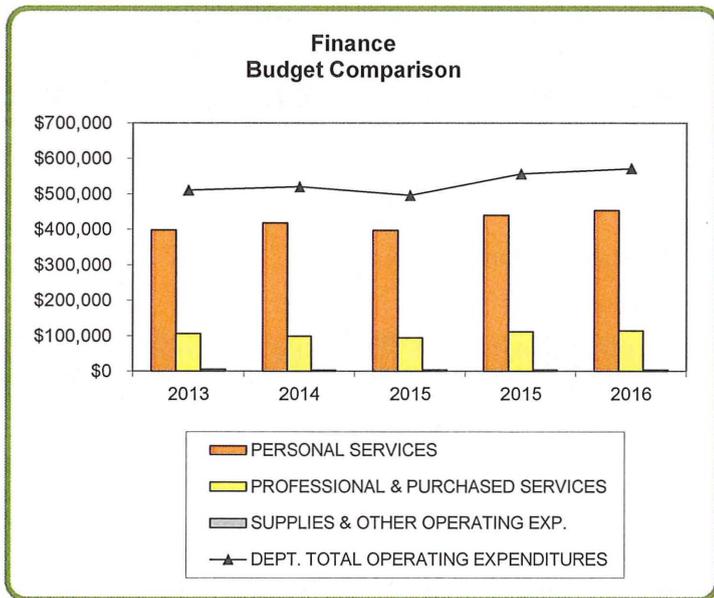
	2014	2015	2016 Est.	Target:
Accounts Payable Processed	9,250	9,200	8,941	
Average Processing Cost per A/P Invoice	\$ 15.14	\$ 15.22	\$ 16.22	\$15.00
Accounts Receivable Processed	1,932	2,000	2,212	
Average Processing Cost per A/R Invoice	\$ 37.78	\$ 36.50	\$ 33.91	\$35.00
Business Licenses Issued	1,200	1,180	1,132	
Average Staff Cost per License Issued	\$ 18.33	\$ 18.64	\$ 20.76	\$18.50
Water Bills Issued	74,646	74,800	76,224	
Average Cost to Issue Utility Bill	\$ 2.68	\$ 2.67	\$ 2.89	\$2.50
Average Monthly Utility Bill	\$ 62.17	\$ 60.16	\$ 61.66	\$62.00
Utility Receipt Entry Cost	\$ 1.07	\$ 1.07	\$ 1.09	\$1.05
Tax Bills Assessed	13,780	13,800	13,800	
Tax Collection Rates - RE & PP	93.20%	93.20%	93.20%	95.00%
Bond Rating-Standard & Poor's	A+	A+	A+	A+

DEPARTMENT:	FINANCE
FUND: 001	DEPT NUMBER: 15

STAFFING/FTE's:

Position	2014	2015	2016
Finance Manager	1.00	1.00	1.00
General Ledger Clerk	1.00	1.00	1.00
Accounts Payable Clerk	1.00	1.00	1.00
Payroll/Accounts Receivable Clerk	1.00	1.00	1.00
Special Accounts/Utility Billing Clerk	1.00	1.00	1.00
Utility Billing Clerk	1.00	1.00	1.00
Cashier	1.50	1.50	1.50
	<u>7.50</u>	<u>7.50</u>	<u>7.50</u>

ACCOUNT TITLE	ACTUAL 2013	ACTUAL 2014	ESTIMATED ACTUAL 2015	AMENDED BUDGET 2015	ORIGINAL BUDGET 2016
PERSONAL SERVICES	\$398,878	\$418,153	\$397,755	\$440,580	\$453,650
PROFESSIONAL & PURCHASED SERVICES	\$106,418	\$99,361	\$94,684	\$111,805	\$114,045
SUPPLIES & OTHER OPERATING EXP.	\$5,327	\$3,244	\$3,771	\$4,200	\$4,050
DEPT. TOTAL OPERATING EXPENDITURES	\$510,623	\$520,758	\$496,210	\$556,585	\$571,745
CAPITAL	\$0	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR FINANCE	\$510,623	\$520,758	\$496,210	\$556,585	\$571,745



DEPARTMENT:

COMMUNITY & ECONOMIC DEVELOPMENT

FUND: 001

DEPT NUMBER: 16

PURPOSE:

The Community and Economic Development department strives to provide employment opportunities within the Washington region through partnerships with educational institutions and comprehensive sustainable community planning. The Department works to achieve this goal through the Washington City Council, the Washington Redevelopment Corporation, the Washington Area Chamber of Commerce and the Washington Civic industrial Corporation.

GOALS:

1. Begin/Continue an aggressive business retention and expansion program.
2. Continue collaboration with Missouri Partnership and St. Louis Regional Chamber to market community to new industries.
3. Maintain Certified Work Ready Community Status through National Career Readiness Certificate Program.
4. Target industry clusters for best available future job growth.
5. Continue to market quality of life in promotional materials to site selectors, industries and future workforce.
6. Collaborate with East Central College, Four Rivers Career Center and Chamber of Commerce to identify job opportunities with existing employers.
7. Expand Highway 100 to four lanes to Heidmann Industrial Park.
8. Identify future land for industrial development purposes.
9. Expand Highway 47 to four lanes south to Union and St. Clair.
10. Continue to improve Washington Regional Airport.

OBJECTIVES:

1. Continue marketing regional area with local educational institutions, the St. Louis Regional Community & Growth Association and the Missouri Partnership.
2. Continue to maximize our marketing efforts with the following economic development partners: The St Louis RCGA, The Missouri Partnership, The Missouri Department of Economic Development, personal contacts with both International and National site locators, commercial realtors in the St. Louis region and Ameren UE.

PRIOR YEAR ACCOMPLISHMENTS:

1. Completed Economic Development Strategic Plan.
2. Assisted several local manufacturers in expansion efforts.
3. Assisted in efforts to obtain Certified Work Ready Community Status for Franklin County.
4. Met with local industries to explain the Missouri Works Incentive program.

PERFORMANCE MEASUREMENTS:

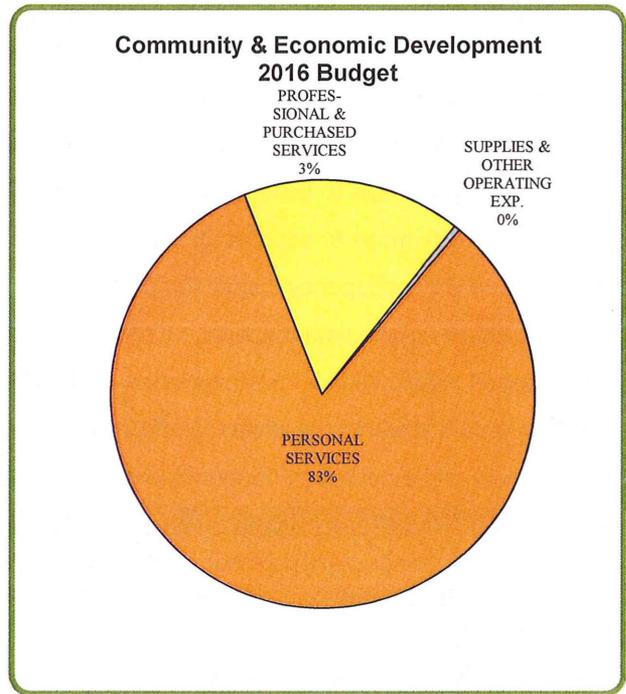
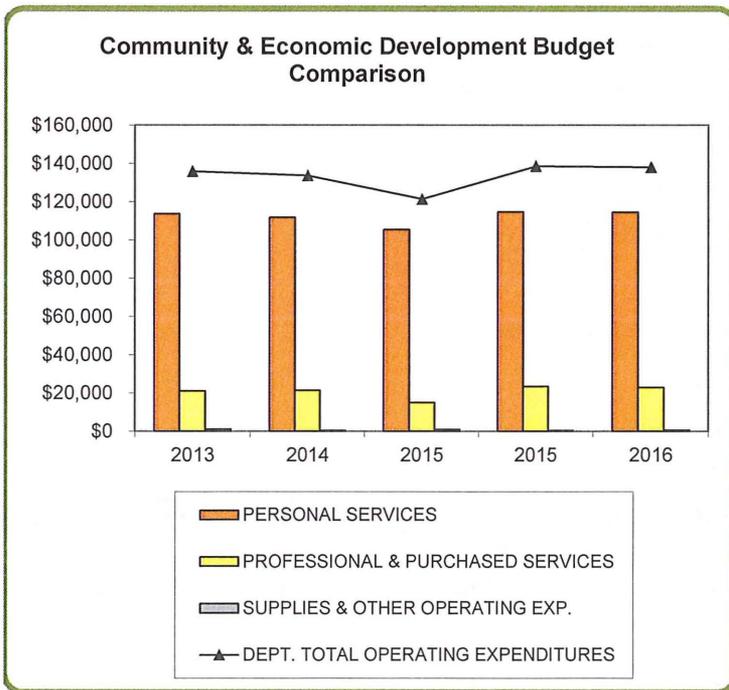
Description	2014	2015	2016 Est.	Target
New industries moved into City	2	1	1	1
Number of Businesses in the City	-	92	-	-
Business Prospects Assisted	-	12	-	-
Expansion of industries	2	6	-	-
Relocation of industries	0	3	-	-

STAFFING/FTE's:

Position	2014	2015	2016
Economic Development Director	1.50	1.00	1.00

DEPARTMENT:	COMMUNITY & ECONOMIC DEVELOPMENT
FUND: 001	DEPT NUMBER: 16

ACCOUNT TITLE	ACTUAL 2013	ACTUAL 2014	ESTIMATED ACTUAL 2015	AMENDED BUDGET 2015	ORIGINAL BUDGET 2016
PERSONAL SERVICES	\$113,657	\$111,730	\$105,439	\$114,610	\$114,410
PROFESSIONAL & PURCHASED SERVICES	\$21,138	\$21,473	\$14,946	\$23,505	\$22,955
SUPPLIES & OTHER OPERATING EXP.	\$1,032	\$395	\$954	\$475	\$625
DEPT. TOTAL OPERATING EXPENDITURES	\$135,827	\$133,598	\$121,339	\$138,590	\$137,990
TEAM TRACK	\$2,666	\$315	\$0	\$0	
DEBT SERVICE	\$948	\$1,638	\$3,882	\$6,665	\$3,300
TOTAL BUDGET FOR COMMUNITY & ECONOMIC DEVELOPMENT	\$139,441	\$135,551	\$125,221	\$145,255	\$141,290



DEPARTMENT: PLANNING and ENGINEERING SERVICES

FUND: 001 **DEPT NUMBER:** 17

PURPOSE:

The Planning and Engineering Services department provides technical expertise in comprehensive planning, code enforcement and supervision of the construction and maintenance of public works projects. These services are provided to insure public safety, health, welfare, and orderly growth of the City.

GOALS:

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

OBJECTIVES:

1. Create a map that identifies all sidewalk and curb and gutter in need of repair. Rate and prioritize identified locations. Conduct annual program to repair hazardous sidewalk and curb and gutter locations.
2. Develop long-range plan for street and bridge maintenance.
3. Aggressively pursue all available grants for transportation infrastructure.
4. Continue to work toward scanning of building plans and reduce size of paper files.
5. Follow Comprehensive Plan in extending infrastructure.
6. Develop City maps to accurately depict current City infrastructure.
7. Develop City maps to support all aspects of City Planning and Zoning operations.
8. Continue City occupancy inspection program.
9. Develop electronic field Inspection Checklist Form for use on the new laptops.
10. Support Public Works to reduce inflow and infiltration.
11. Implement MoDNR mandated landfill management program.
12. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Managed various transportation improvements including: Sixth Street Overlay, Street Sealing, Resurface Plaster Avenue, First Street one block west at highway 47, and various alleys. Construct Camp Street Road and Bridge Improvements.
2. Continued the residential occupancy inspection program.

PERFORMANCE MEASUREMENTS:

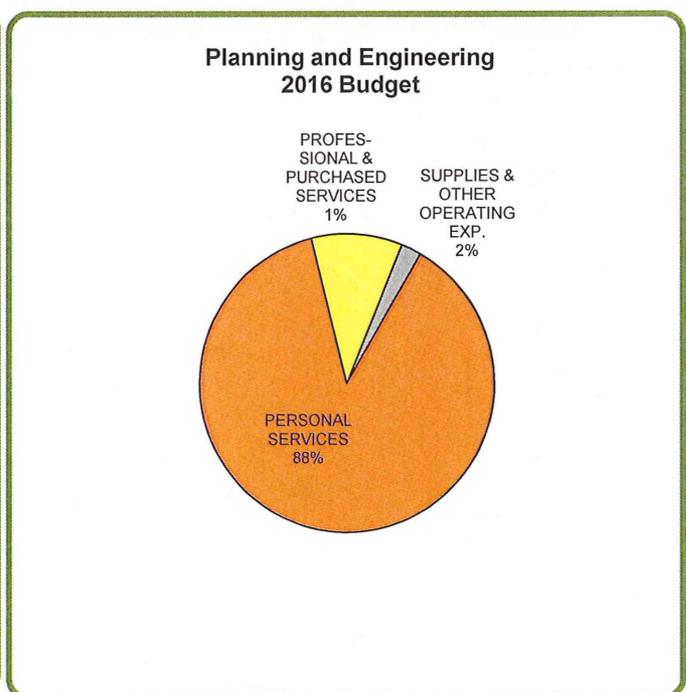
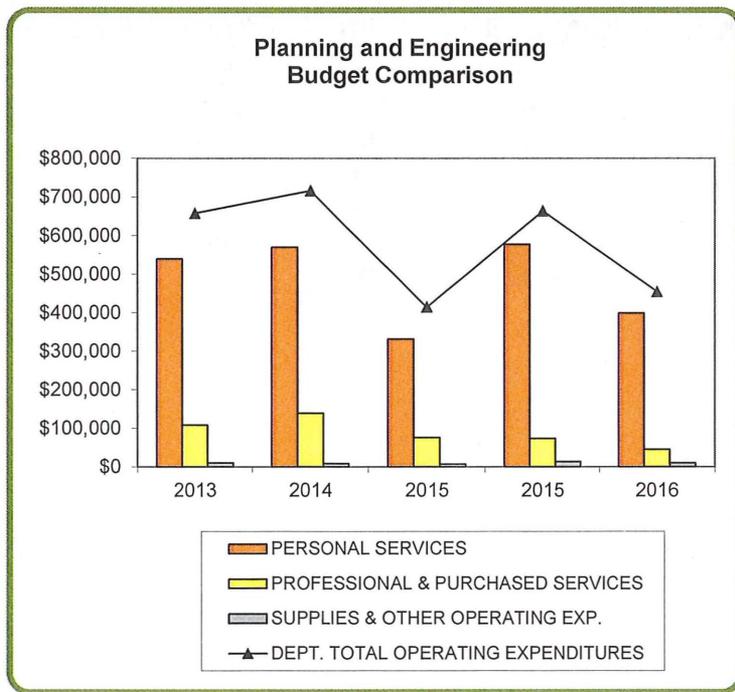
Description	2014	2015	2016 Est.	Target
Permits Issued	1,285	1,363	1,400	1,400
Average City Cost to Issue Permits	\$ 30.16	\$ 28.43	\$ 29.46	\$ 30.36
Street Improvements	2.5 M	2.3 M	1.9	1.6
# of project overruns			2	0
Amount of project overruns			100,000	50,000
# of Change Orders			8	4
# Building Inspections Performed			3,250	3,300
Average City Cost to Perform Inspection			\$ 13.08	\$ 12.88
# of total projects			5	5

DEPARTMENT:	PLANNING and ENGINEERING SERVICES
FUND: 001	DEPT NUMBER: 17

STAFFING/FTE's:

<u>Position</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
City Engineer	1.00	1.00	1.00
Director of Planning and Engineering Services	0.25	0.25	0.25
Assistant City Engineer	1.00	1.00	1.00
Building Official	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00
Planning and Engineering Services Secretary	1.00	1.00	1.00
Engineering Clerk	1.00	1.00	1.00
Infrastructure Inspector	1.00	1.00	1.00
	<u>8.25</u>	<u>8.25</u>	<u>8.25</u>

<u>ACCOUNT TITLE</u>	<u>ACTUAL 2013</u>	<u>ACTUAL 2014</u>	<u>ESTIMATED ACTUAL 2015</u>	<u>AMENDED BUDGET 2015</u>	<u>ORIGINAL BUDGET 2016</u>
PERSONAL SERVICES	\$539,147	\$569,113	\$331,734	\$577,080	\$399,020
PROFESSIONAL & PURCHASED SERVICES	\$108,147	\$138,730	\$75,815	\$72,960	\$45,345
SUPPLIES & OTHER OPERATING EXP.	\$10,060	\$8,037	\$7,110	\$13,445	\$10,130
DEPT. TOTAL OPERATING EXPENDITURES	\$657,354	\$715,880	\$414,659	\$663,485	\$454,495
CAPITAL	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR PLANNING AND ENGINEERING SERVICES	\$657,354	\$715,880	\$414,659	\$663,485	\$454,495



DEPARTMENT:	STREET
FUND: 001	DEPT NUMBER: 18

PURPOSE:

The Street Department's main purpose is to maintain all City streets and make all necessary repairs to the curb, gutter, and sidewalks. To install and maintain all street marking signs, storm sewers, and all major excavation to keep all City streets safe from hazards. This is done by keeping them patched and maintained on a daily basis, snow removal, mowing of all City right-of-ways and maintenance to the City parking lots, proper signage and vacuum leaves curbside in the fall to keep storm drains from clogging.

GOALS:

1. Keep current fleet in working order.
2. Observe and monitor all street projects to ensure safety of workers and citizens.
3. Analyze all final projects to ascertain if project was properly completed.
4. Continue to do projects in house utilizing all departments

OBJECTIVES:

1. Maintain safe and smooth streets and transportation routes that help promote safe travel and commerce.
2. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Worked with other departments (water, wastewater and park) to complete projects.
2. Trench repairs done by street department..
3. Continue with street, curb & gutter maintenance program.

PERFORMANCE MEASUREMENTS:

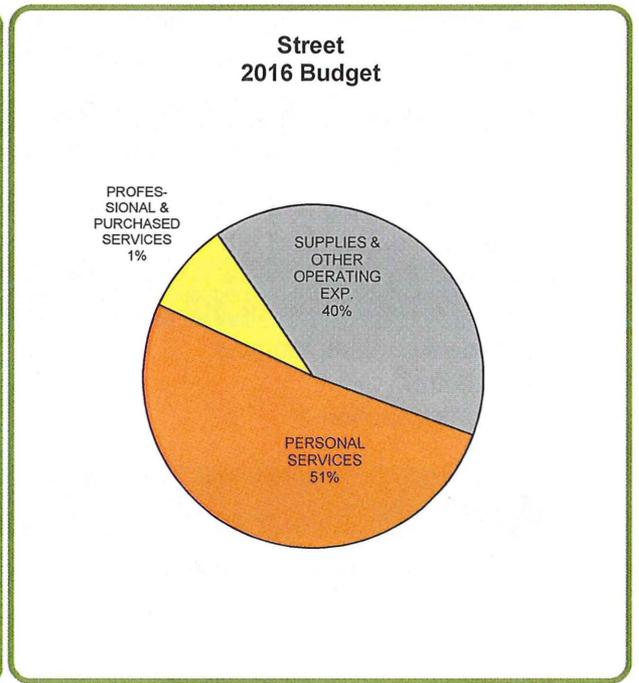
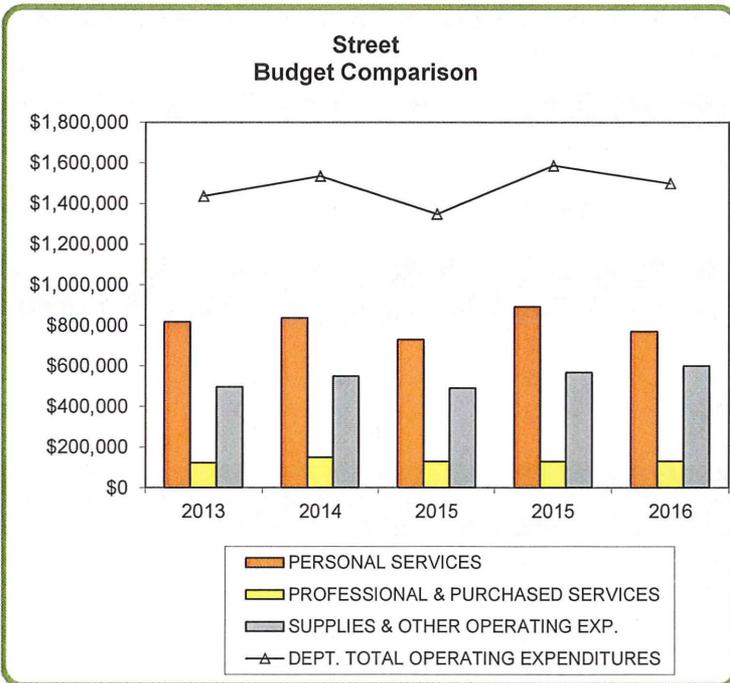
<u>Description</u>	<u>2013</u>	<u>2014</u>	<u>2015 Est.</u>	<u>2016</u>
Number of miles swept	0	300	300	300

STAFFING/FTE's:

<u>Position</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Street and Sanitation Superintendent	1.00	1.00	1.00
Streets Foreman	2.00	2.00	2.00
Streets Equipment Operator	2.00	2.00	2.00
Streets Lead Laborer	1.00	1.00	1.00
Streets and Sanitation Secretary	1.00	1.00	1.00
Streets Laborer	7.00	7.00	7.00
	14.00	14.00	14.00

DEPARTMENT:	STREET
FUND: 001	DEPT NUMBER: 18

ACCOUNT TITLE	ACTUAL 2013	ACTUAL 2014	ESTIMATED ACTUAL 2015	AMENDED BUDGET 2015	ORIGINAL BUDGET 2016
PERSONAL SERVICES	\$817,019	\$835,972	\$730,073	\$891,210	\$769,000
PROFESSIONAL & PURCHASED SERVICES	\$122,678	\$149,299	\$128,814	\$128,140	\$129,970
SUPPLIES & OTHER OPERATING EXP.	\$496,940	\$549,443	\$489,586	\$567,345	\$600,080
DEPT. TOTAL OPERATING EXPENDITURES	\$1,436,637	\$1,534,714	\$1,348,473	\$1,586,695	\$1,499,050
CAPITAL	\$0	\$0	\$229,465	\$0	\$0
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR STREET	\$1,436,637	\$1,534,714	\$1,577,938	\$1,586,695	\$1,499,050



DEPARTMENT:

BUILDING & MAINTENANCE

FUND: 001

DEPT NUMBER: 19

PURPOSE:

Provide services necessary for continual operation of City facilities, building, and grounds while providing a clean and safe environment for the general public and City employees to function.

GOALS:

1. Properly maintain City buildings under department's care through effective use of appropriated funds.
2. Efficient use of technology and equipment available to the department.

OBJECTIVES:

1. Provide safe, healthy and inspiring work environment.
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.
3. Keep all buildings, existing and new in excellent state of repair.
4. Be proficient in the operation and daily maintenance of all climate control systems.
5. Review and evaluate performance measurements annually.
6. Monitor and evaluate operational cost associated with the implementation of high efficiency lighting at various City building and along the Downtown and Jefferson Street corridor.

PRIOR YEAR ACCOMPLISHMENTS:

1. Tuckpointing and masonry maintenance of city hall building.
2. Upgrade flooring and carpet on ground floor and city council chambers, enhance ADA accessibility via the main entrance at 4th street.

PERFORMANCE MEASUREMENTS:

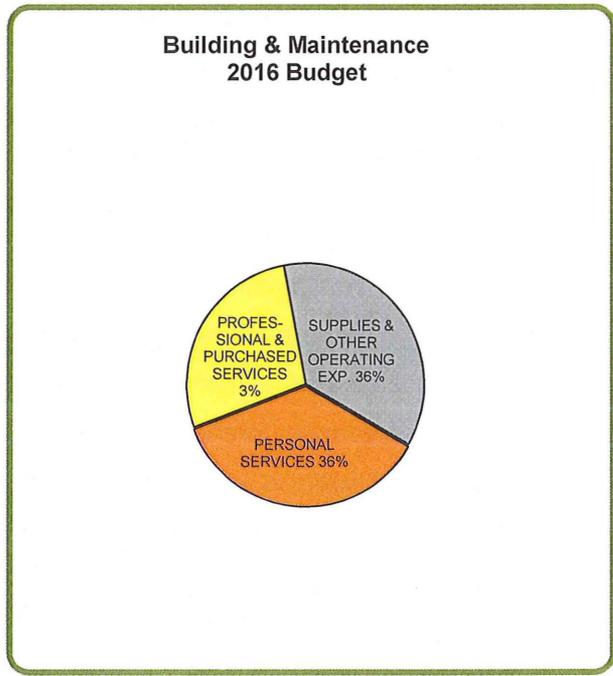
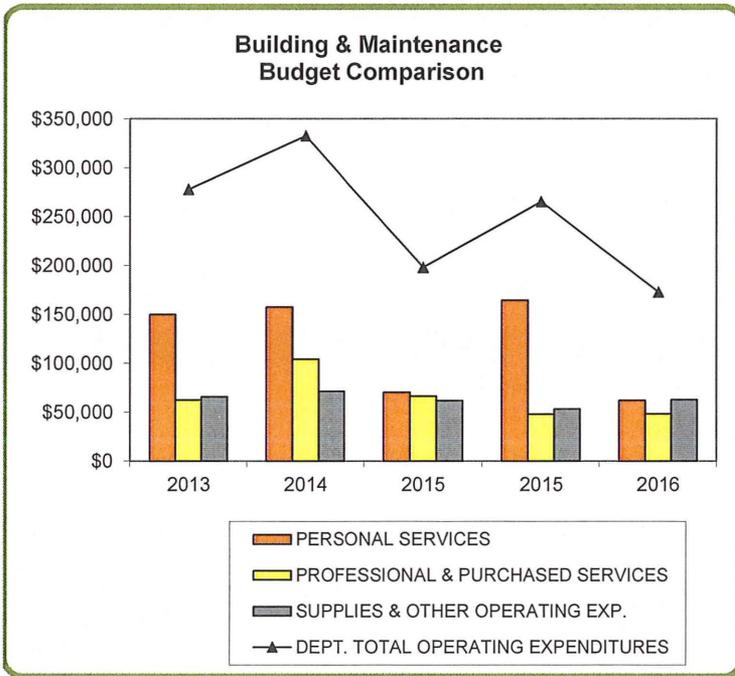
<u>Description</u>	<u>2014</u>	<u>2015</u>	<u>2016 Est.</u>	<u>Target</u>
HVAC System Maintenance	4	4	4	4
Pest Control	4	4	4	4
Elevator Inspection	2	2	2	2

STAFFING/FTE's:

<u>Position</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Building Maintenance Supervisor	1.00	1.00	1.00
Custodian	2.50	2.00	2.00
	<hr/> 3.50	<hr/> 3.00	<hr/> 3.00

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

ACCOUNT TITLE	ACTUAL 2013	ACTUAL 2014	ESTIMATED ACTUAL 2015	AMENDED BUDGET 2015	ORIGINAL BUDGET 2016
PERSONAL SERVICES	\$149,850	\$157,340	\$70,104	\$164,340	\$61,990
PROFESSIONAL & PURCHASED SERVICES	\$62,467	\$104,064	\$66,248	\$47,790	\$48,110
SUPPLIES & OTHER OPERATING EXP.	\$65,565	\$71,320	\$61,690	\$53,050	\$62,800
DEPT. TOTAL OPERATING EXPENDITURES	\$277,882	\$332,724	\$198,042	\$265,180	\$172,900
CAPITAL	\$0	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR BUILDING & MAINTENANCE	\$277,882	\$332,724	\$198,042	\$265,180	\$172,900



DEPARTMENT:	INFORMATION TECHNOLOGY
FUND: 001	DEPT NUMBER: 20

PURPOSE:

The purpose of the Information Technology Department is to aid in the efficient collection, analysis, and presentation of complete and accurate information; maintain the integrity of the information and preserve it for future use and provide timely and direct access to the information.

GOALS:

1. Plan and deliver integrated information services to enable customers to access the information they need, when and where they need it.
2. To meet or exceed customer requirements for technology service delivery.
3. Leverage existing, emerging, and innovative technologies to enhance, improve, and streamline business processes.
4. Ensure the privacy, integrity, reliability and appropriate use of information resources.
5. Support City staff so they can accomplish their job duties in as efficient and up to date manner as possible.

OBJECTIVES:

1. Improve the online communications ability for employee and guest.
2. Expand and enhance technology support tools to meet customer's current needs and expectations.
3. Maintain current technology hardware, software and network infrastructure.
4. Evaluate business processes and identify efficiencies that could be gained by leveraging the use of existing or emerging technologies.
5. Evaluate and maintain the existing security program and services to align with best practices or new/pending legislation.
6. Evaluate and implement security technologies to ensure the privacy and integrity of information resources.

PRIOR YEAR ACCOMPLISHMENTS:

1. Connected Waste Water Treatment Plant to the City's network.
2. Connected main Firehouse to the City's network.
3. Provided wireless access to the Park, Waste Water Treatment Plant and Fire Training Center.
4. Provided wireless printing to City Hall, Public Safety, Public Works, Fire Training Center, and the main Firehouse.

PERFORMANCE MEASUREMENTS:

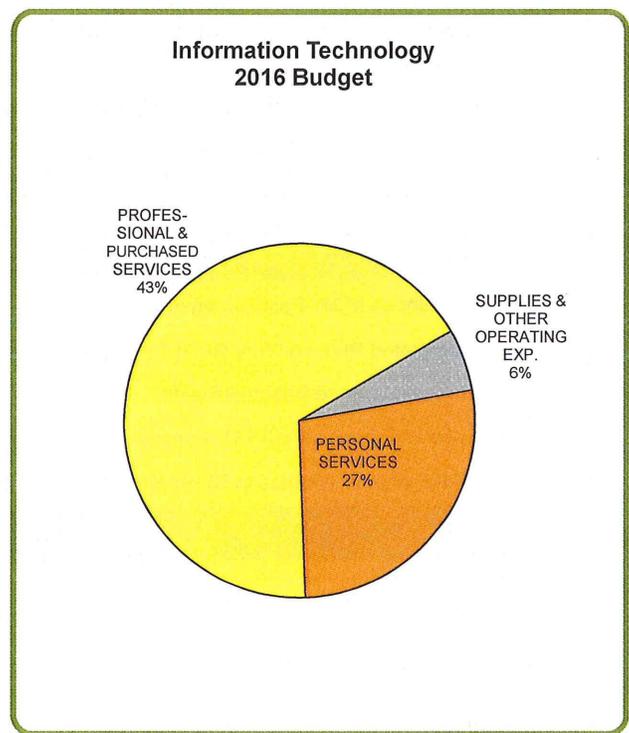
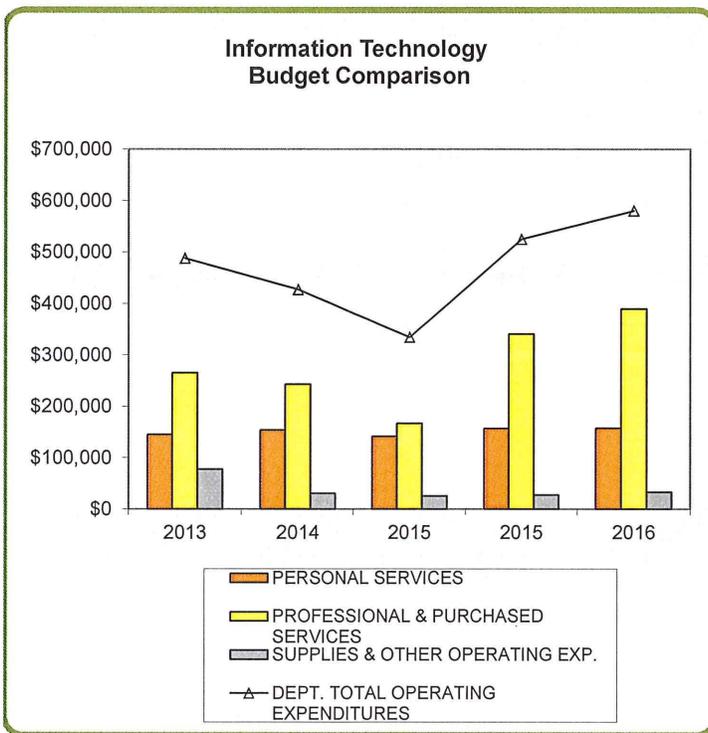
	<u>2014</u>	<u>2015</u>	<u>2016 Est.</u>	<u>Target</u>
Internet Service Calls	42	30	25	16
Communication Service Calls	70	65	65	68
Application Service Calls	1,705	1,690	1,482	1,522
Hardware Service Calls	157	140	92	101
# of Servers	-	14	12	10
# of End Users	-	215	220	220
# of Users Converted to Virtual System	-	85	90	87
City Web Site Hits (average per week)	1,675	1,700	1,850	2,204
Total	3,649	3,939	3,836	4,228

STAFFING/FTE's:

<u>Position</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Information Technology Manager	1.00	1.00	1.00
Information Technology Specialist	1.00	1.00	1.00
	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

DEPARTMENT:	INFORMATION TECHNOLOGY
FUND: 001	DEPT NUMBER: 20

ACCOUNT TITLE	ACTUAL 2013	ACTUAL 2014	ESTIMATED ACTUAL 2015	AMENDED BUDGET 2015	ORIGINAL BUDGET 2016
PERSONAL SERVICES	\$145,205	\$153,860	\$141,637	\$156,680	\$157,630
PROFESSIONAL & PURCHASED SERVICES	\$265,169	\$242,856	\$167,005	\$340,875	\$389,700
SUPPLIES & OTHER OPERATING EXP.	\$77,474	\$30,325	\$25,546	\$27,380	\$32,950
DEPT. TOTAL OPERATING EXPENDITURES	\$487,848	\$427,041	\$334,188	\$524,935	\$580,280
CAPITAL	\$0	\$5,073	\$0	\$0	\$0
TOTAL BUDGET FOR I.T.	\$487,848	\$861,169	\$334,188	\$524,935	\$580,280



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

PURPOSE:

To continue to develop and maintain high quality park and recreation services that will improve the quality of life for citizens, user groups, and visitors of Washington and preserve it for future generations.

MISSION STATEMENT:

The Parks and Recreation Department's mission is to contribute to a healthy community through an integrated system of exceptional parks, facilities, trails, recreation services, cultural, and environmental stewardship as mandated by the community through participatory and financial support.

GOALS:

1. Participate in Tree City USA, America In Bloom and Playful City USA.
2. Participate in the National Wildlife Foundations "Community Wildlife Habitat Program", and work towards becoming a Certified as a "Community Wildlife Habitat".
3. Apply for multiple grants through the Missouri Department of Conservation.
4. Continue to work towards the requirement necessary for the Parks and Recreation Department to become "Nationally Accredited" through the Commission for the Accreditation of Parks and Recreation Agencies.
5. Create and implement various Park and Recreation Department Policies and Procedures.

OBJECTIVES:

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

PRIOR YEAR ACCOMPLISHMENTS:

1. Developed Miller-Post Management Plan.
2. Completed Phoenix Park Grant Grant Project.
3. Renovated three Baseball Fields.
4. Received Tree City USA Designation for the 10th year.
5. Participated in America In Bloom program for the 5th year.

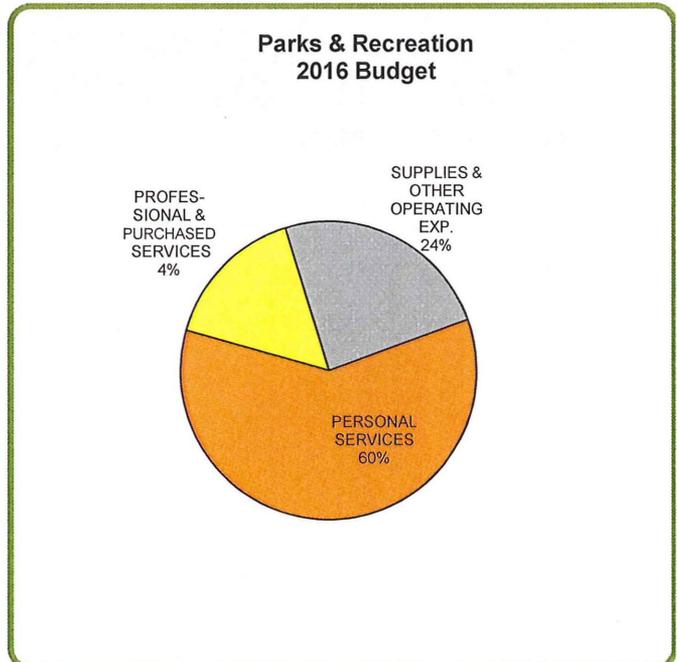
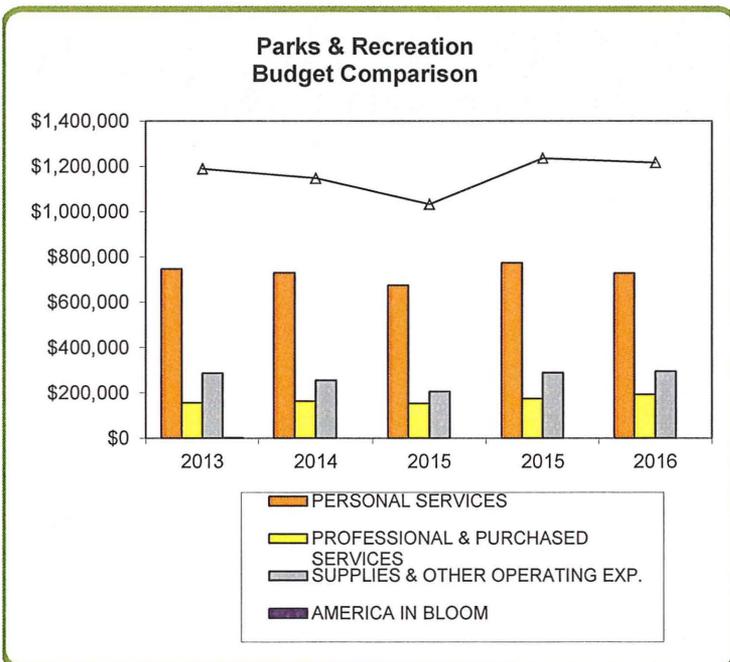
PERFORMANCE MEASUREMENTS:

Description	2014	2015	2016 Est.	Target
Park Facilities	18	18	18	18
Playgrounds	8	8	8	8
Athletic fields	17	17	17	17
Tennis Courts	6	6	6	8
Skate Park	1	1	1	1
Dog Park	1	1	1	1
Pavilions	11	12	12	12
Acres maintained	510	552	552	552
Miles of trails	6.5	6.5	15	20
Square Ft. of planting beds maintained	133,799	140,000	145,000	150,000
Number of trees planted	143	163	153	153
Number of trees pruned	484	552	552	552
Number of trees removed	43	76	60	60

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

Position	STAFFING/FTE's:		
	2014	2015	2016
Parks & Recreation Director	1.00	1.00	1.00
Parks & Recreation Foreman	1.00	1.00	1.00
Recreation Coordinator	0.50	0.50	0.50
Parks and Recreation Lead Laborer	1.00	1.00	1.00
Parks and Recreation Equipment Operator	1.00	1.00	1.00
Parks and Recreation Secretary	1.00	1.00	1.00
Parks and Recreation Laborer	7.00	7.00	7.00
	<u>12.50</u>	<u>12.50</u>	<u>12.50</u>

ACCOUNT TITLE	ACTUAL 2013	ACTUAL 2014	ESTIMATED ACTUAL 2015	AMENDED BUDGET 2015	ORIGINAL BUDGET 2016
PERSONAL SERVICES	\$746,707	\$729,137	\$674,085	\$773,375	\$728,490
PROFESSIONAL & PURCHASED SERVICES	\$155,530	\$163,311	\$153,008	\$173,820	\$193,045
SUPPLIES & OTHER OPERATING EXP.	\$286,213	\$254,863	\$205,603	\$288,970	\$294,480
DEPT. TOTAL OPERATING EXPENDITURES	\$1,188,450	\$1,147,311	\$1,032,696	\$1,236,165	\$1,216,015
AMERICA IN BLOOM	\$510	\$4,726	\$8,225	\$11,845	\$7,355
BIG DRIVER	\$18,667	\$16,893	\$3,233	\$0	\$9,800
CAPITAL	\$15,057	\$32,604		\$27,000	\$110,000
TOTAL BUDGET FOR PARKS DEPT.	\$1,222,684	\$1,201,534	\$1,044,154	\$1,275,010	\$1,343,170



DEPARTMENT:

SPECIAL ACTIVITIES

FUND: 001

DEPT NUMBER: 21.230

PURPOSE:

To provide a variety of classes, trips, music programs, athletic activities, and special events throughout the year for all age groups within the Washington community.

GOALS:

1. Increase opportunities for quality activities through review and refinement of existing and new programs.

OBJECTIVES:

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

PRIOR YEAR ACCOMPLISHMENTS:

1. Revised Day Camp Program.
2. Increased marketing of programs and activities through Facebook.

PERFORMANCE MEASUREMENTS:

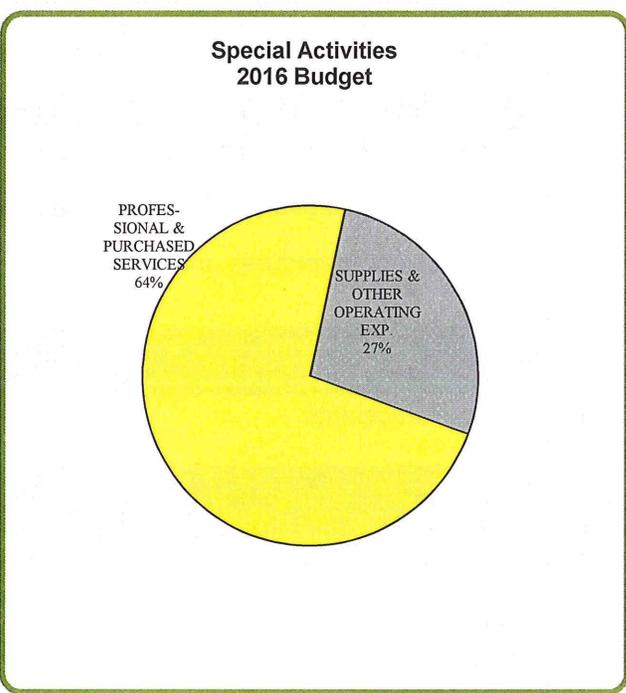
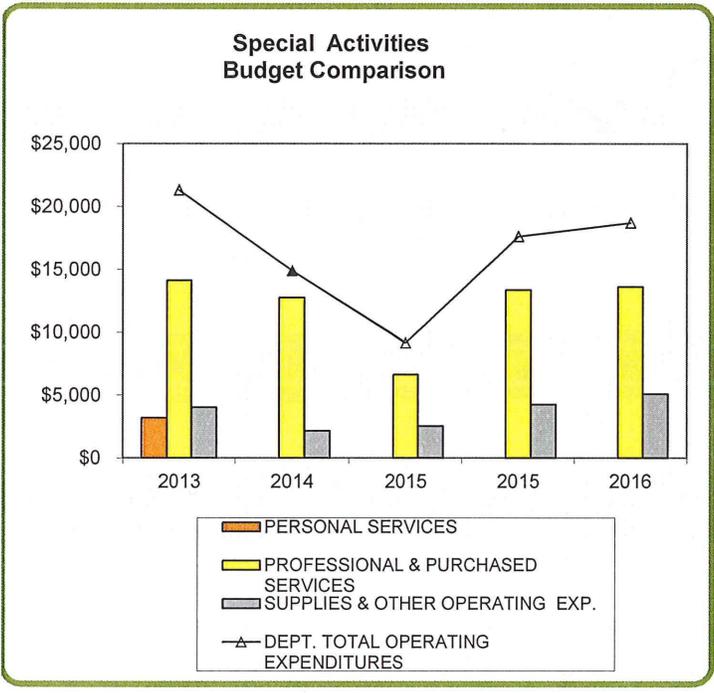
<u>Description</u>	<u>2014</u>	<u>2015</u>	<u>2016 Est.</u>	<u>Target</u>
Programs offered	125	125	125	130

STAFFING/FTE's:

<u>Position</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Recreation Coordinator	0.50	0.50	0.50

DEPARTMENT:	SPECIAL ACTIVITIES
FUND: 001	DEPT NUMBER: 21.230

ACCOUNT TITLE	ACTUAL 2013	ACTUAL 2014	ESTIMATED ACTUAL 2015	AMENDED BUDGET 2015	ORIGINAL BUDGET 2016
PERSONAL SERVICES	\$3,185	\$0	\$0	\$0	\$0
PROFESSIONAL & PURCHASED SERVICES	\$14,118	\$12,761	\$6,630	\$13,375	\$13,620
SUPPLIES & OTHER OPERATING EXP.	\$4,018	\$2,147	\$2,529	\$4,250	\$5,100
DEPT. TOTAL OPERATING EXPENDITURES	\$21,321	\$14,908	\$9,159	\$17,625	\$18,720
TOTAL BUDGET FOR SPECIAL ACTIVITIES	\$21,321	\$14,908	\$9,159	\$17,625	\$18,720



DEPARTMENT:	CAMP WASHINGTON
FUND: 001	DEPT NUMBER: 21.250

PURPOSE:

To provide a summer program for children ages 6 to 12 years stressing overall development of the child. Activities include nature projects, games, crafts, swimming, special events, speakers and field trips.

GOALS:

1. Provide additional activities for children by increasing and/or diversifying the type and number of opportunities offered during the eight week program.
2. Increase counselor knowledge through advance training in the field of child development and child protection and safety.

OBJECTIVES:

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

PRIOR YEAR ACCOMPLISHMENTS:

1. Provided a safe educational environment.
2. Increased socialization skills among the children and an opportunity to make new friends.
3. Provided new adventures and experiences.

PERFORMANCE MEASUREMENTS:

<u>Description</u>	<u>2014</u>	<u>2015</u>	<u>2016 Est.</u>	<u>Target</u>
# of Camp Participants	150	140	138	150

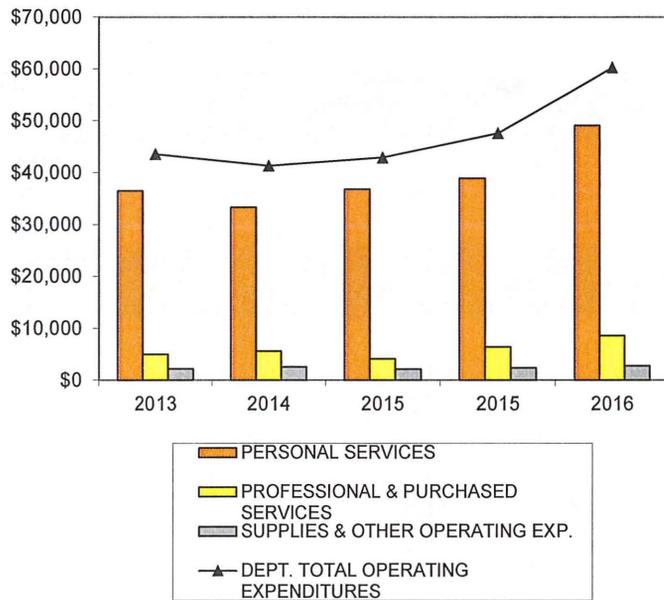
STAFFING/FTE's:

<u>Position</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Lead Counselor	1.00	1.00	1.00
Assistant Lead Counselor	1.00	1.00	1.00
Counselors	11.00	12.00	13.00
Part-Time Seasonal Cashier	13.00	13.00	13.00
Part-Time Cashier	8.00	8.00	8.00
	<u>34.00</u>	<u>35.00</u>	<u>36.00</u>

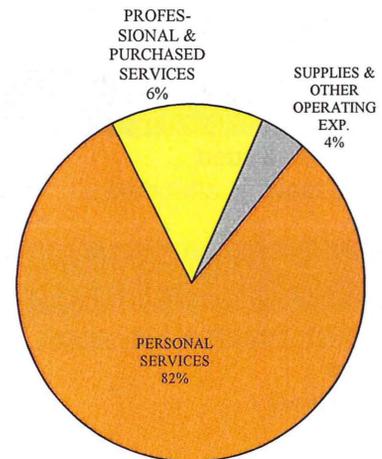
DEPARTMENT:	CAMP WASHINGTON
FUND: 001	DEPT NUMBER: 21.250

ACCOUNT TITLE	ACTUAL 2013	ACTUAL 2014	ESTIMATED ACTUAL 2015	AMENDED BUDGET 2015	ORIGINAL BUDGET 2016
PERSONAL SERVICES	\$36,491	\$33,272	\$36,770	\$38,890	\$49,050
PROFESSIONAL & PURCHASED SERVICES	\$4,935	\$5,544	\$4,068	\$6,360	\$8,510
SUPPLIES & OTHER OPERATING EXP.	\$2,115	\$2,492	\$2,059	\$2,320	\$2,670
DEPT. TOTAL OPERATING EXPENDITURES	\$43,541	\$41,308	\$42,897	\$47,570	\$60,230
CAPITAL	\$0	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR CAMP WASHINGTON	\$43,541	\$41,308	\$42,897	\$47,570	\$60,230

Camp Washington Budget Comparison



Camp Washington 2016 Budget



DEPARTMENT:	AQUATIC CENTER
FUND: 001	DEPT NUMBER: 22

PURPOSE:

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

GOALS:

1. Review operations of the pool complex continually to improve the daily operation of the aquatic complex.
2. Increase aquatic programs to provide activities and services for the citizens of Washington.
3. Continue to properly train City and contracted employees to assure the aquatic complex is safe, clean and properly maintained to provide an exceptional recreational area for the citizens of Washington to use.

OBJECTIVES:

1. Improve aquatic leisure activities and operation through continued training and development of staff.
2. Review previous years entrance fees and new group pass.
3. Improve overall cleanliness and appearance of aquatic complex.
4. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Added lockers for Day Camp.
2. Repainted Pool Lounges.

PERFORMANCE MEASUREMENTS:

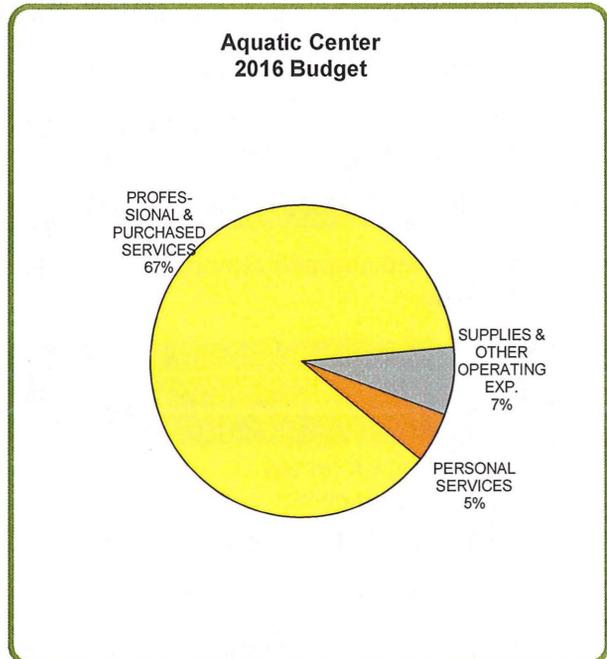
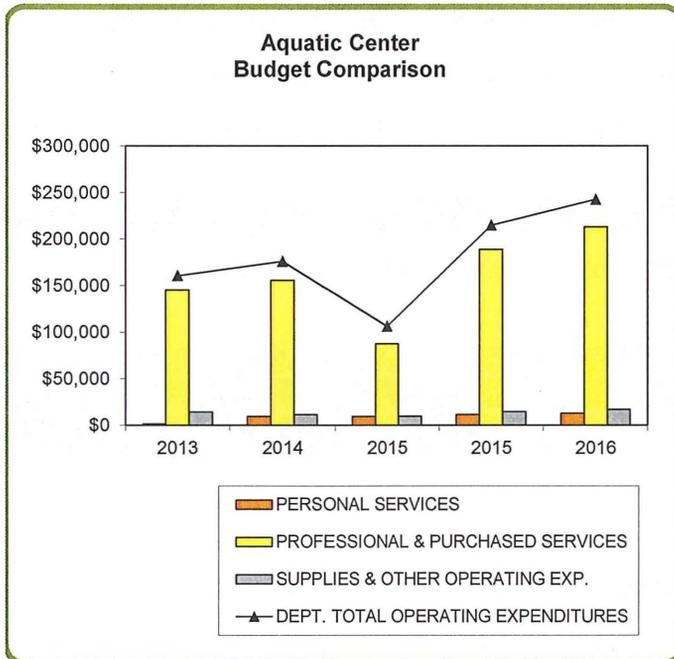
<u>Description</u>	<u>2014</u>	<u>2015</u>	<u>2016 Est.</u>	<u>Target</u>
Pool passes issued	270	280	290	290
Average monthly attendance	6100	6200	6300	6300

STAFFING/FTE's:

<u>Position</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<u>Part-time Seasonal Personnel:</u>			
Cashiers	7.00	7.00	7.00
Sub-Cashiers	0.00	0.00	0.00
	7.00	7.00	7.00
<u>Contracted Services:</u>			
Manager/Asst. Manager	2.00	2.00	2.00
Aquatic Program Manager	0.00	0.00	0.00
Lifeguards	11.00	11.00	11.00

DEPARTMENT:	AQUATIC CENTER
FUND: 001	DEPT NUMBER: 22

ACCOUNT TITLE	ACTUAL 2013	ACTUAL 2014	ESTIMATED ACTUAL 2015	AMENDED BUDGET 2015	ORIGINAL BUDGET 2016
PERSONAL SERVICES	\$1,137	\$9,185	\$9,134	\$11,305	\$12,650
PROFESSIONAL & PURCHASED SERVICES	\$145,054	\$155,581	\$87,426	\$188,925	\$212,940
SUPPLIES & OTHER OPERATING EXP.	\$14,253	\$11,282	\$9,574	\$14,510	\$16,970
DEPT. TOTAL OPERATING EXPENDITURES	\$160,444	\$176,048	\$106,134	\$214,740	\$242,560
CAPITAL	\$0	\$0		\$0	\$0
TOTAL BUDGET FOR AQUATIC CENTER	\$160,444	\$176,048	\$106,134	\$214,740	\$242,560



DEPARTMENT:	AIRPORT
FUND: 001	DEPT NUMBER: 26

PURPOSE:

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

GOALS:

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

OBJECTIVES:

1. Remove obstructions from Runway Protection Zone, via land purchase, easements.
2. Purchase additional land for aircraft safety and additional future hanger space.
3. Maintain present facilities, provide safe environment in accordance with FAA Standards.
4. Conduct Comprehensive Airport Master Plan in accordance with FAA Regulations and Standards.
5. Formulate "Minimum Standards" document for the operation of the Airport Facility.
6. Implement roofing improvements, access door improvements, upgrade jet fuel system and construct permanent signage along Highway 47.

PRIOR YEAR ACCOMPLISHMENTS:

1. Completed upgrade remodeling of public restrooms and office/receiving area in the main hanger building.

PERFORMANCE MEASUREMENTS:

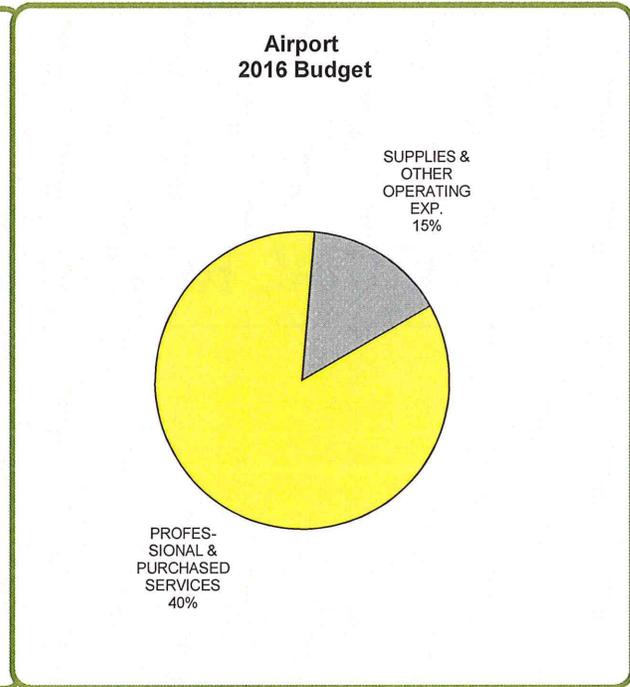
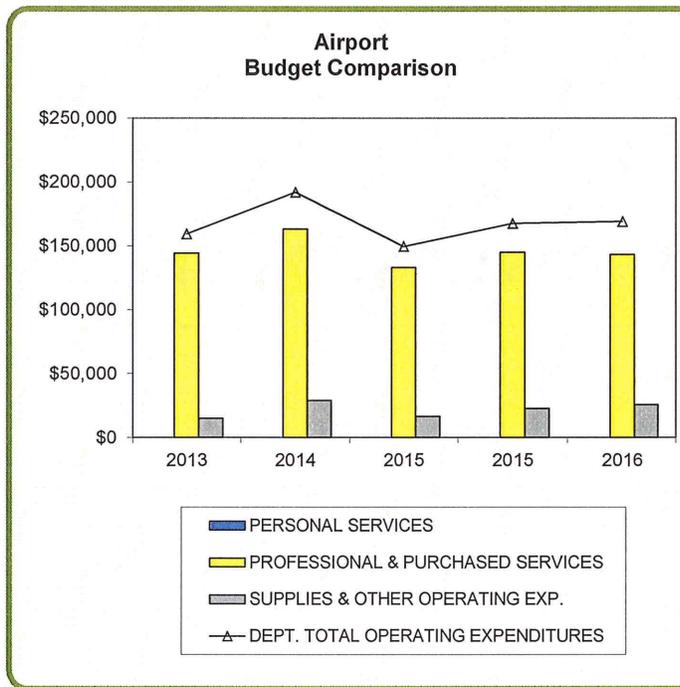
Description	2014	2015	2016 Est.	Target
Airplane hangars rented	24	36	36	36
Hangar Occupancy %		100	100	100
Average monthly flights-large aircraft only	12	23	25	30
Average monthly gas sales (gallons)	2200	2365	2500	3000

STAFFING:

No City Employees

DEPARTMENT:	AIRPORT
FUND: 001	DEPT NUMBER: 26

ACCOUNT TITLE	ACTUAL 2013	ACTUAL 2014	ESTIMATED ACTUAL 2015	AMENDED BUDGET 2015	ORIGINAL BUDGET 2016
PERSONAL SERVICES	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL & PURCHASED SERVICES	\$144,249	\$162,997	\$133,012	\$144,850	\$143,140
SUPPLIES & OTHER OPERATING EXP.	\$15,070	\$28,963	\$16,432	\$22,750	\$25,850
DEPT. TOTAL OPERATING EXPENDITURES	\$159,319	\$191,960	\$149,444	\$167,600	\$168,990
CAPITAL	\$0	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR AIRPORT	\$159,319	\$191,960	\$149,444	\$167,600	\$168,990



SPECIAL REVENUE FUNDS-COMBINED

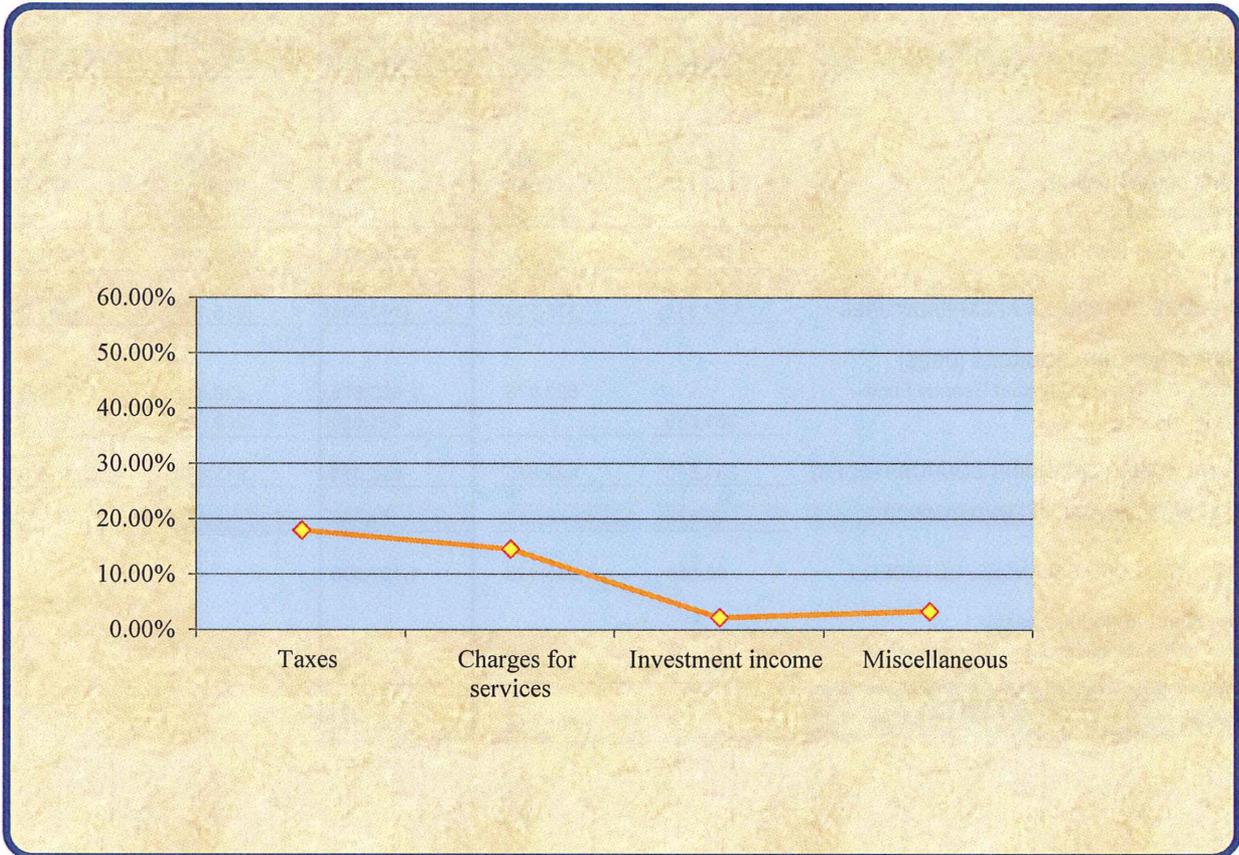
CITY OF WASHINGTON, MISSOURI
SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Library	Volunteer Fire	2016 Projected Budget	2015 Final Budget	2015 Estimated Actual
REVENUES					
Taxes	\$ 162,600	\$ -	\$ 162,600	\$ 161,445	\$ 163,345
Intergovernmental	1,100	-	1,100	-	1,100
Charges for services	81,300	50,300	131,600	96,500	94,700
Fines	2,500	-	2,500	2,500	2,500
Investment income	16,500	3,000	19,500	4,500	19,500
Rents	-	8,330	8,330	8,230	8,300
Donations	19,000	100	19,100	12,600	12,500
TOTAL REVENUES	283,000	61,730	344,730	285,775	301,945
EXPENDITURES					
Personal services	418,560	200,800	619,360	520,080	525,650
Operation & maintenance	152,755	411,460	564,215	645,860	475,360
Capital outlay	-	25,000	25,000	35,000	-
TOTAL EXPENDITURES	571,315	637,260	1,208,575	1,200,940	1,001,010
REVENUES OVER (UNDER) EXPENDITURES	(288,315)	(575,530)	(863,845)	(915,165)	(699,065)
OTHER FINANCING SOURCES (USES)					
Transfer in - Tax subsidy from General Fund	-	623,875	623,875	628,820	628,820
Transfers in	281,500	-	281,500	290,000	290,000
TOTAL OTHER FINANCING SOURCES (USES)	281,500	623,875	905,375	918,820	918,820
NET CHANGE IN FUND BLANCE	(6,815)	48,345	41,530	\$ 3,655	\$ 219,755
ESTIMATED FUND BALANCES, OCTOBER 1	92,580	1,045,410	1,137,990		
Less: Funding Requirements					
15% Fund Balance, committed for operations	(85,700)	(91,840)	(177,540)		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2016	\$ 65	\$ 1,001,915	\$ 1,001,980		

City of Washington

Special Revenue Funds

Revenues & Other Sources



<u>Revenue</u>	<u>Original Budget 2016</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease) previous year</u>	<u>Percent of Increase/ (Decrease)</u>	<u>Estimated Actual 2015</u>
Taxes	\$162,600	17.96%	\$1,155	0.72%	\$161,445
Charges for services	131,600	14.54%	35,100	36.37%	96,500
Investment income	19,500	2.15%	15,000	333.33%	4,500
Miscellaneous	29,930	3.31%	6,600	28.29%	23,330
Total Revenues	\$344,730	100.00%	(\$19,735)	-1.74%	\$285,775
Other Financing Sources	\$905,375				

City of Washington

Special Revenue Funds

Expenditures by Fund



Expenditures	Original Budget 2016	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2015
Library	\$571,315	47.27%	\$ 44,700	17.91%	\$ 526,615
Volunteer Fire	637,260	52.73%	(37,065)	-6.21%	674,325
Total Expenditures	\$1,208,575	100.00%	\$ 7,635	0.32%	\$ 1,200,940

**SPECIAL REVENUE FUNDS-INDIVIDUAL
FUNDS**

DEPARTMENT:

LIBRARY

FUND: 003

DEPT NUMBER: 23

PURPOSE:

The mission of the Washington Public Library is to provide the community with open and equitable access to cultural, intellectual and informational resources and promote literacy in a pleasant, community-oriented environment.

GOALS:

Collections:

1. Replace worn and outdated materials and expand print and AV collections.
2. Promote use of existing online resources.
3. Update and expand neighborhoods of knowledge.

Services:

1. Maintain computers in adult and children's areas and add more as need arise.
2. Maintain current services and continually search for beneficial new services.

Programming:

1. Expand literacy programs for children and adults.
2. Offer computer classes for adults.
3. Maintain participation in Summer Reading program.

Personnel:

1. Offer more training for staff, volunteers, and board members.
2. Document procedures.

Facility:

1. Maintain building in it's "like new" condition.

Public Relations:

1. Merchandise library services.
2. Promote Friends group.
3. Expand usage of social media
4. Collaborate frequently with area schools and community literacy organizations.

Funding:

1. Increase and encourage private donations.
2. Seek additional revenue sources/improve current revenue streams.
3. Explore and pursue grant opportunities.

OBJECTIVES:

1. Review and evaluate performance measurements annually.
2. Maintain level of participation in Summer Reading Program.
3. Continue beginner level computer classes for adults.
4. Send a library clerk to Library Skills Institute.
5. Continue to weed out dated materials and replace with current editions.
6. Increase program offerings for teens and adults.

DEPARTMENT:	LIBRARY
FUND: 003	DEPT NUMBER: 23

PRIOR YEAR ACCOMPLISHMENTS:

1. Obtained grant from United Way for Summer Reading Program.
2. Offered beginning computer classes for seniors.
3. Serviced over 1200 residents in the Summer Reading Program.
4. Sponsored a Great Decisions discussion group.
5. Serviced over 9000 patrons through adult and juvenile programs
6. Increased the number of teen and adult programs.
7. Obtained LSTA Racing to Read Plus grant to update and expand early literacy collection.
8. Obtained LSTA Technology Mini Grant to replace 15 computers still running windows XP operating system.

PERFORMANCE MEASUREMENTS:

Description	2014	2015	2016 Est.	Target
Check outs	159,000	160,000	144,000	160,000
Passport Fees Collected	7,400	10,000	10,000	10,000
Yearly door count	115,000	120,000	128,000	120,000
Public computer usage	31,000	35,000	28,000	35,000

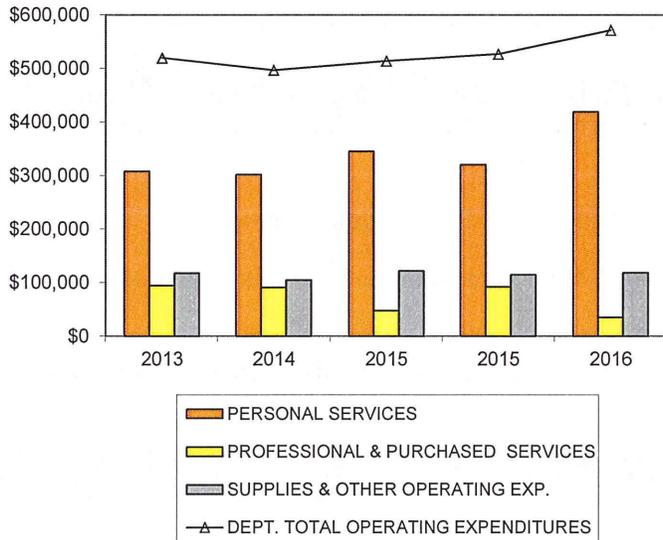
STAFFING/FTE's:

Position	2014	2015	2016
Library Director	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00
Youth Services Librarian	1.00	1.00	1.00
Clerk	1.00	1.00	1.00
Part-Time Clerk	8.00	8.00	6.00
Part-Time Shelves	2.00	2.00	2.00
Cataloger/Technical Services Librarian	0.00	0.00	1.00
	14.00	14.00	13.00

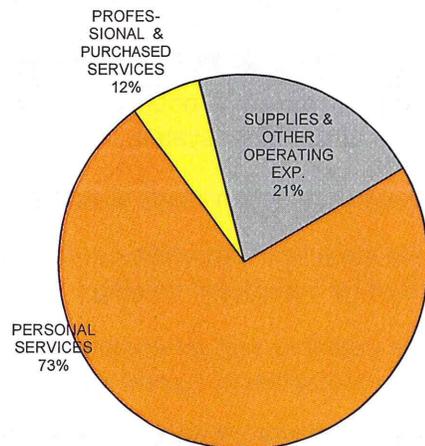
DEPARTMENT:	LIBRARY
FUND: 003	DEPT NUMBER: 23

ACCOUNT TITLE	ACTUAL 2013	ACTUAL 2014	ESTIMATED ACTUAL 2015	AMENDED BUDGET 2015	ORIGINAL BUDGET 2016
PERSONAL SERVICES	\$307,600	\$301,484	\$344,775	\$320,200	\$418,560
PROFESSIONAL & PURCHASED SERVICES	\$94,229	\$90,758	\$47,470	\$91,880	\$35,025
SUPPLIES & OTHER OPERATING EXP.	\$117,440	\$104,367	\$121,382	\$114,535	\$117,730
DEPT. TOTAL OPERATING EXPENDITURES	\$519,269	\$496,609	\$513,627	\$526,615	\$571,315
CAPITAL	\$0	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR LIBRARY	\$519,269	\$496,609	\$513,627	\$526,615	\$571,315

**Library
Budget Comparison**



**Library
2016 Budget**



DEPARTMENT:

VOLUNTEER FIRE

FUND: 004

DEPT NUMBER: 24

PURPOSE:

To utilize in the most cost-effective manner possible its allocated tax dollars and contributions invested by the citizens to minimize the impact of fires, major disasters, emergencies on life safety and property.

MISSION STATEMENT

The Washington Volunteer Fire is determined to be the most innovative and effective Fire Department in the Country. To achieve this goal, it will be one customer-oriented organization, a culture in search of excellence and greatest cost-effectiveness in its delivery of fire prevention and protection, rescue services, property conservation, environmental protection and emergency management. Significant resources shall be devoted to maintaining the highest standards of performance within the realm of economic feasibility.

GOALS:

1. Continue with greater emphasis, the recruitment and retention of volunteer members.
2. Maintain prevention activities to enhance community life safety and property conservation, through code enforcement and inclusion of updated public safety infrastructure associated with the Subdivision Code Review.
3. Coordinate water system study with Insurance Services Office Protection Class provisions to insure that water supplies are commensurate with adjacent risks, and Protection Class 3.
4. Continue to emphasize member training and safety.
5. Analyze fire protection funding associated with the current "Standard of Cover", City and unincorporated area.

OBJECTIVES:

1. Continue cost effective incentives as well as support of the department Explorer Posy in an effort to bolster the professional volunteer system.
2. ISO Water Distribution Study should be conducted to outline any fire flow deficiencies.
3. Utilize to the fullest extent the newly acquired Training Center Classroom and its "electronic training capabilities" supported by "hands on" training.
4. Analyze capital as well as operational funding contributions, consider options to achieve funding equity regarding protection of current risks.

PRIOR YEAR ACCOMPLISHMENTS:

1. Hosted second Junior Fire Academy.

PERFORMANCE MEASUREMENTS:

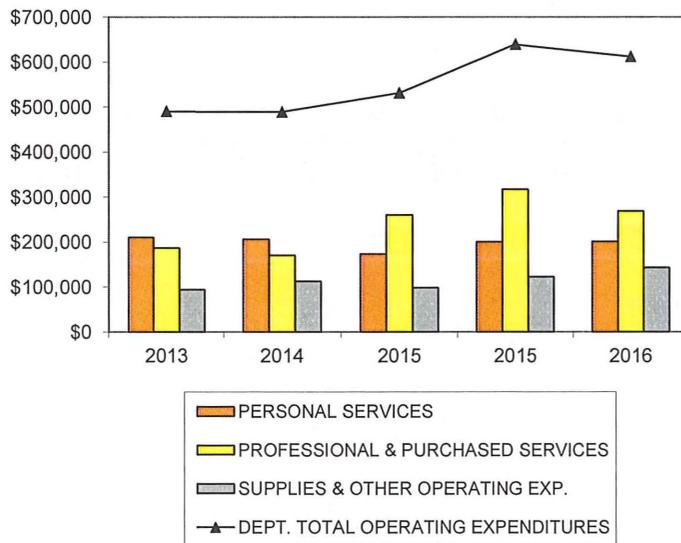
	2014	2015	2016 Est.	Target
Number of Calls	595	547	571	
Average Response Time	5:03	4:46	4:53	5:00
Number of City Calls	371	325	373	
Average Response Time	4:12	3:56	3:34	4:00
Number of Rural Calls	138	112	125	
Average Response Time	7:45	7:18	7:31	6:00
Mutual Aid Received	15	9	12	
Mutual Aid Given	83	37	40	
Number of Personnel Responses	5,415	4,050	5,200	
Number of Hours on Scene	542.00	364.86	453.00	
Average Firefighters per Incident	10	10	10	10
Still Alarms	579	458	518	
First Alarms	63	53	58	0
Second Alarms	1	0	0	
Third Alarms	0	0	0	
Special Assignments	56	54	55	
Auto Accidents	88	117	102	
Extrications	15	5	10	
Hazardous Materials Incidents	87	67	77	
Structure Fires	24	18	21	
Water Rescues	4	6	5	

STAFFING/FTE's:

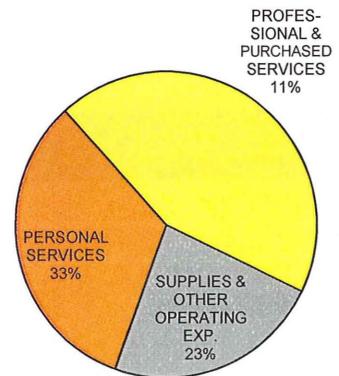
Position	2014	2015	2016
Fire Chief	0.50	0.50	0.50
Secretary	1.00	1.00	1.00
Custodian	0.50	0.50	0.50
Volunteer Fire Fighters	68.00	66.00	68.00
	71	68	68

DEPARTMENT: VOLUNTEER FIRE					
FUND: 004			DEPT NUMBER: 24		
ACCOUNT TITLE	ACTUAL 2013	ACTUAL 2014	ESTIMATED ACTUAL 2015	AMENDED BUDGET 2015	ORIGINAL BUDGET 2016
PERSONAL SERVICES	\$210,164	\$206,150	\$172,743	\$199,880	\$200,800
PROFESSIONAL & PURCHASED SERVICES	\$186,305	\$170,282	\$259,970	\$316,775	\$268,110
SUPPLIES & OTHER OPERATING EXP.	\$94,149	\$112,767	\$98,251	\$122,670	\$143,350
DEPT. TOTAL OPERATING EXPENDITURES	\$490,618	\$489,199	\$530,964	\$639,325	\$612,260
CAPITAL	\$0	\$37,116	\$41,577	\$35,000	\$25,000
TOTAL BUDGET FOR VOLUNTEER FIRE	\$490,618	\$526,315	\$572,541	\$674,325	\$637,260

Volunteer Fire Budget Comparison



Volunteer Fire 2016 Budget



CAPITAL PROJECT FUNDS-COMBINED

CITY OF WASHINGTON, MISSOURI
CAPITAL PROJECT FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

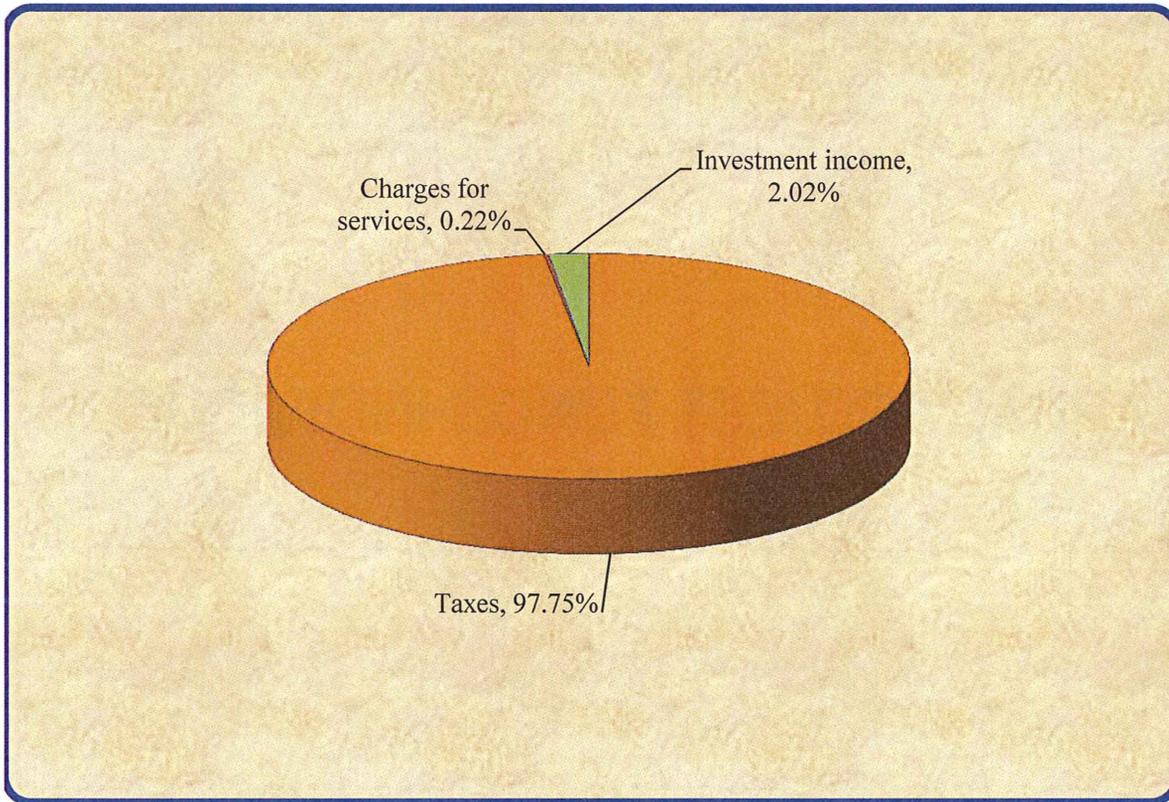
	Storm Water Improvement	Vehicle & Equipment Replacement	Capital Improvement Sales Tax	Transportation Sales Tax	2016 Projected Budget	2015 Final Budget	2015 Estimated Actual
REVENUES							
Taxes	\$ 435,000	\$ -	\$ 2,021,000	\$ 2,666,000	\$ 5,122,000	\$ 4,710,400	\$ 4,643,500
Intergovernmental	-	-	-	1,124,000	1,124,000	734,470	500,000
Charges for services	1,000	-	-	-	1,000	1,000	1,000
Investment income	9,000	6,000	9,700	4,000	28,700	32,000	29,400
Donations	-	-	110,000	-	110,000	110,000	110,000
TOTAL REVENUES	445,000	6,000	2,140,700	3,794,000	6,385,700	5,587,870	5,283,900
EXPENDITURES							
Capital outlay	275,000	973,130	1,264,685	2,165,000	4,677,815	9,176,275	9,176,275
TOTAL EXPENDITURES	275,000	973,130	1,264,685	2,165,000	4,677,815	9,176,275	\$ 9,176,275
REVENUES OVER (UNDER) EXPENDITURES	170,000	(967,130)	876,015	1,629,000	1,707,885	(3,588,405)	(3,892,375)
OTHER FINANCING SOURCES (USES)							
Sale of capital assets	-	10,000	-	-	10,000	10,000	10,000
Transfers in	-	204,500	-	-	204,500	300,000	200,000
Transfers out	(158,465)	-	(990,440)	(1,758,960)	(2,907,865)	(2,573,600)	(2,503,600)
TOTAL OTHER FINANCING SOURCES (USES)	(158,465)	214,500	(990,440)	(1,758,960)	(2,693,365)	(2,263,600)	\$ (2,293,600)
NET CHANGE IN FUND BLANCE	11,535	(752,630)	(114,425)	(129,960)	(985,480)	\$ (5,852,005)	\$ (6,185,975)
FUND BALANCES, OCTOBER 1,							
Storm Water Fund	3,242,420	-	-	-	3,242,420		
Vehicle & Equipment Replacement Fund	-	1,890,450	-	-	1,890,450		
Capital Improvement Sales Tax Fund	-	-	4,770,260	-	4,770,260		
Transportation Sales Tax Fund	-	-	-	3,166,730	3,166,730		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2016	\$ 3,253,955	\$ 1,137,820	\$ 4,655,835	\$ 3,036,770	\$ 12,084,380		

CAPITAL PROJECT FUNDS-INDIVIDUAL FUNDS

City of Washington

Storm Water Improvement

Fund Revenues



Revenue	Original Budget 2016	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2015
Taxes	\$435,000	97.75%	-\$40,400	-8.50%	\$475,400
Charges for services	\$1,000	0.22%	\$0	0.00%	1,000
Investment income	9,000	2.02%	(3,000)	-25.00%	12,000
Total Revenue	\$445,000	100.00%	\$ (43,400)	-8.89%	\$488,400

DEPARTMENT:

STORM WATER IMPROVEMENT

FUND: 250

PURPOSE:

To provide minimum standards, controls and criteria for storm water management. The principal design consideration is to minimize the harmful physical and economic effects of erosion, sedimentation and flooding from storm water runoff. This is to be accomplished through the requirement of special measures to mitigate erosion both during and after construction, the detention and controlled discharge of the differential runoff from the development, and a well designed storm water conveyance system.

GOALS:

1. Assess storm water inlets throughout the City for potential reconstruction and/or replacement.

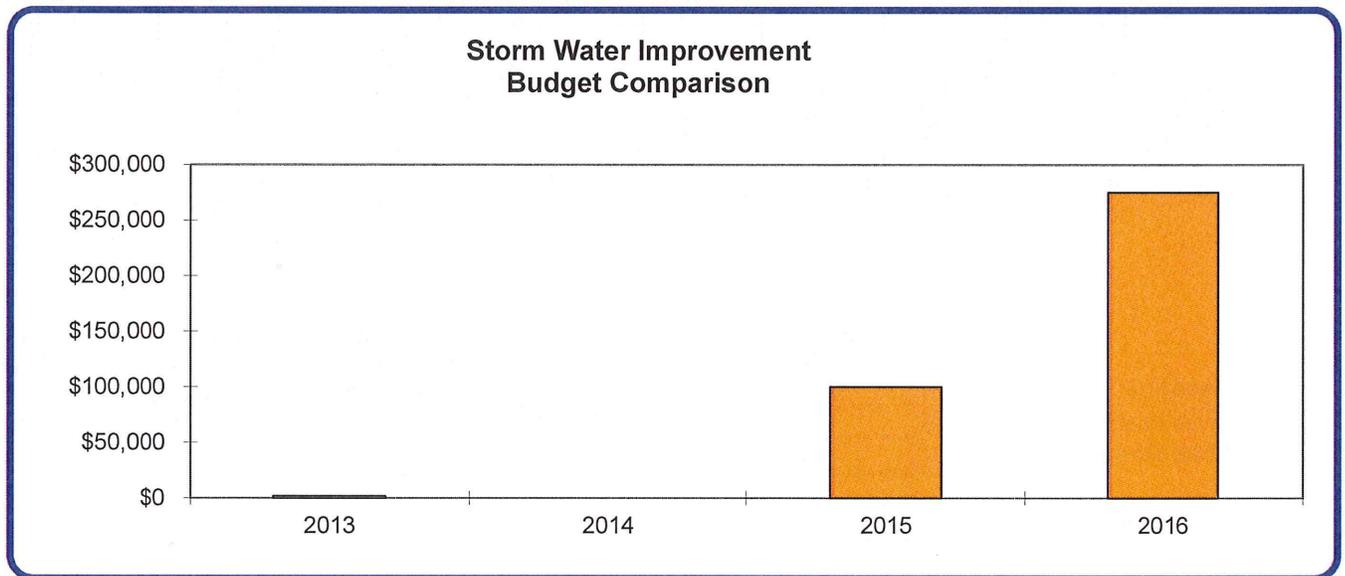
OBJECTIVES:

1. Provide best management practices for stormwater runoff.
2. Utilize City stormwater funds for improvements to the City's storm water system.
3. Review and evaluate performance measurements annually.

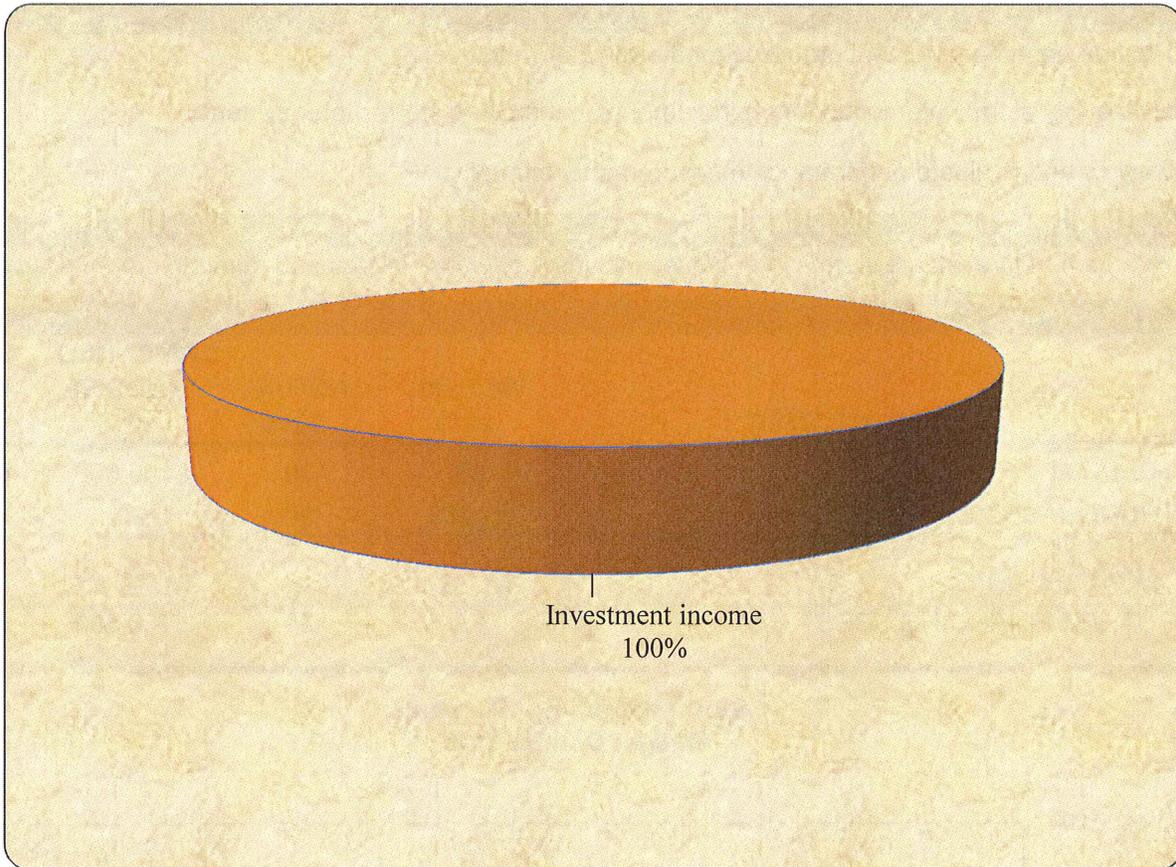
PRIOR YEAR ACCOMPLISHMENTS

1. Hired a firm to evaluate storm water issues including backflow issues and reimbursement program.

ACCOUNT TITLE	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	ORIGINAL BUDGET 2016
CAPITAL	\$0	\$0	\$100,000	\$275,000
PURCHASED SERVICES	\$1,703	\$0	\$0	\$0
TOTAL BUDGET FOR STORM WATER IMPROVEMENT	\$1,703	\$0	\$100,000	\$275,000
OTHER FINANCING USES	\$0	\$0	\$158,465	\$158,465



City of Washington
Vehicle & Equipment Replacement
Fund Revenue

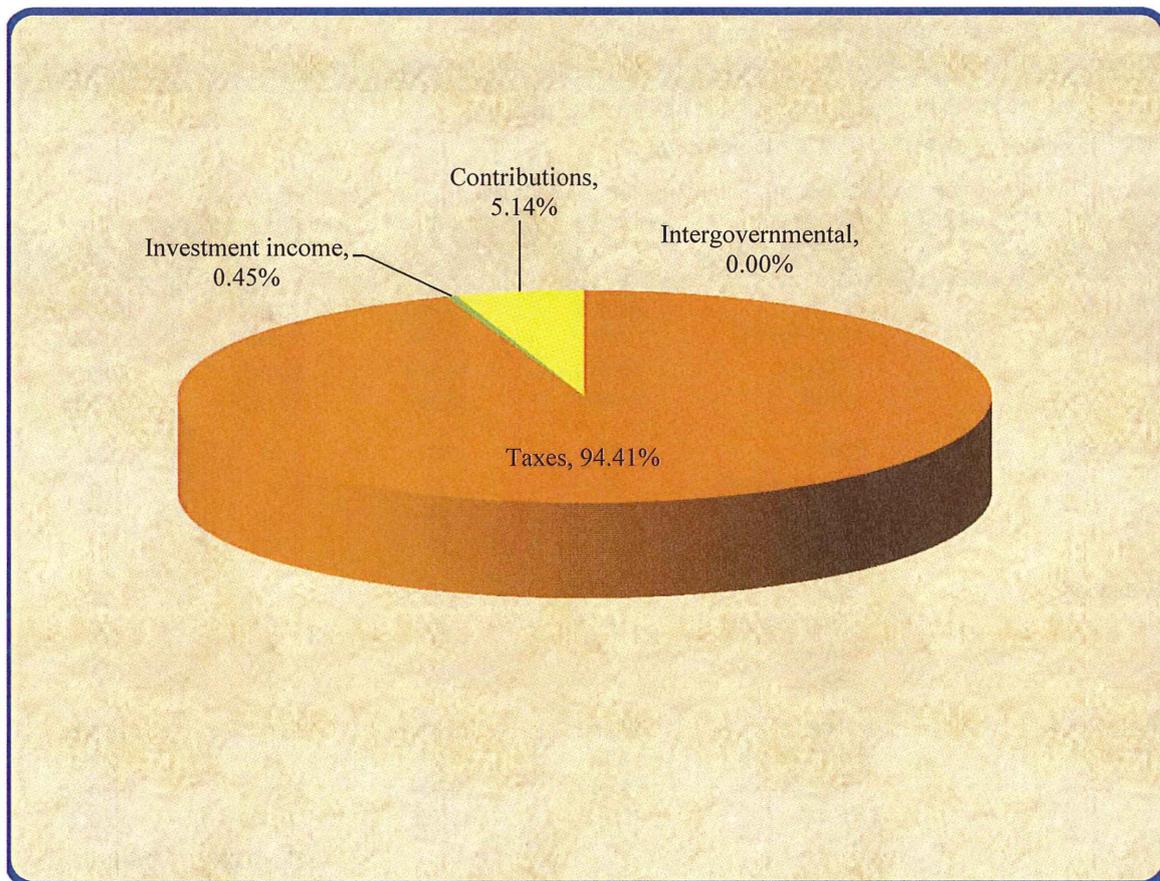


Revenue	Original Budget 2016	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2015
Investment income	\$6,000	100.00%	\$0	0.00%	\$6,000
Total Revenue	\$6,000	100.00%	\$0	0.00%	\$6,000
Other Financing Sources	\$ 214,500				

City of Washington

Capital Improvement Sales Tax

Fund Revenue



Revenue	Original Budget 2016	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2015
Taxes	\$2,021,000	94.41%	\$218,500	12.12%	\$1,802,500
Intergovernmental	-	0.00%	(234,470)	-100.00%	234,470
Investment income	9,700	0.45%	3,700	61.67%	6,000
Contributions	110,000	5.14%	-	0.00%	110,000
	<u>\$2,140,700</u>	<u>100.00%</u>	<u>(\$12,270)</u>	<u>-0.57%</u>	<u>\$2,152,970</u>

DEPARTMENT:	CAPITAL IMPROVEMENT SALES TAX
FUND: 260	

PURPOSE:

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

GOALS:

1. Meet debt service requirements.
2. Budget and plan for new projects included in the capital improvement sale tax renewal plan expiring in June 2018.

OBJECTIVES:

1. Construct or purchase various improvements listed in the long-range capital improvement plan.
2. Review and evaluate performance measurements annually.

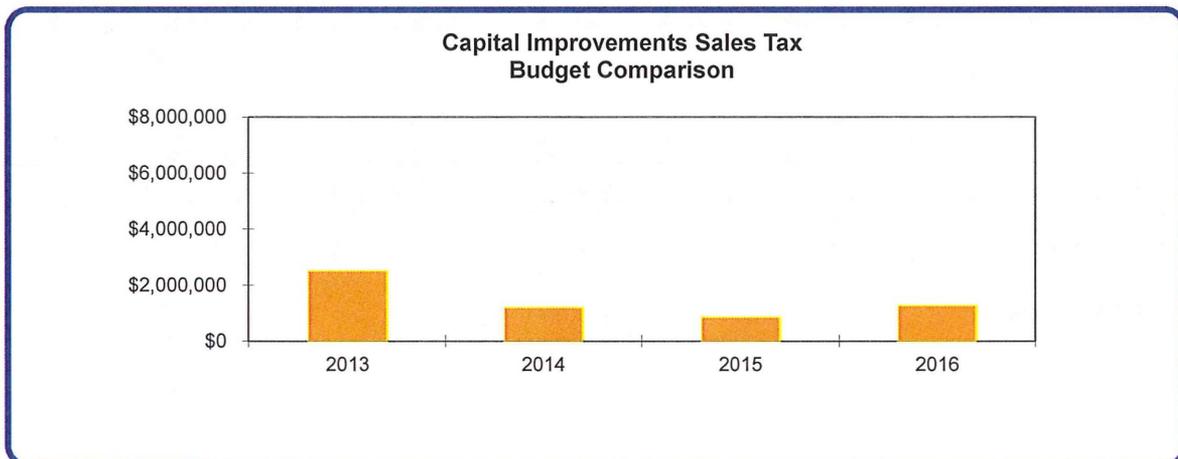
PRIOR YEAR ACCOMPLISHMENTS:

1. Debt service requirements met.
2. Building improvements including new carpeting and tuck pointing were completed in the City Hall building.
3. Electrical upgrades for the sewage treatment plant were completed.

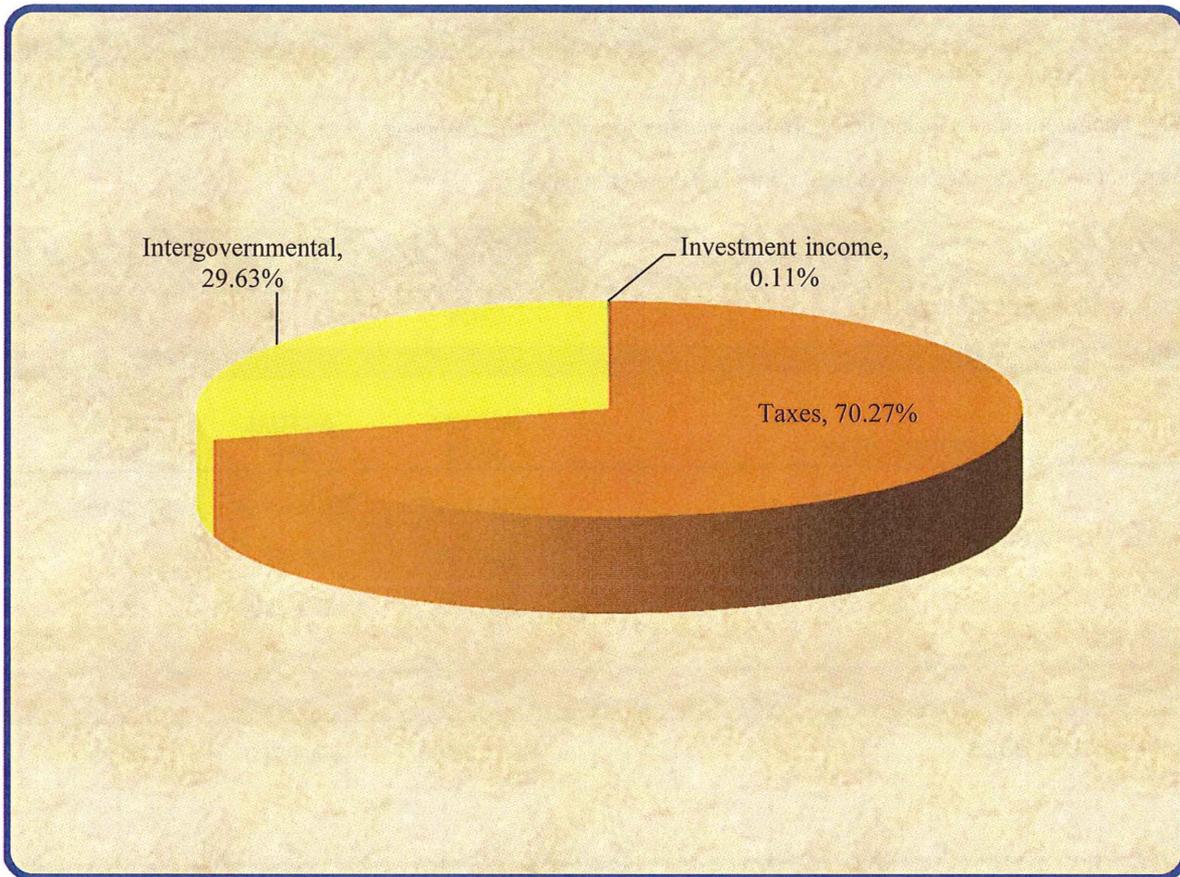
PERFORMANCE MEASUREMENTS:

	<u>2014</u>	<u>2015</u>	<u>2016 Est.</u>	<u>Target</u>
Percent of Projects Complete	51%	72%	80%	80%

<u>ACCOUNT TITLE</u>	<u>ACTUAL 2013</u>	<u>ACTUAL 2014</u>	<u>AMENDED BUDGET 2015</u>	<u>ORIGINAL BUDGET 2016</u>
CAPITAL	\$2,461,227	\$1,165,751	\$859,130	\$1,264,685
PURCHASED SERVICES	(\$3,766)	\$3,551	\$0	\$0
SUPPLIES	\$68,475	\$29,399	\$0	\$0
DEBT SERVICE	(\$13,514)	\$0	\$0	\$0
TOTAL BUDGET FOR CAPITAL IMPROVEMENT SALES TAX	\$2,512,422	\$1,198,701	\$859,130	\$1,264,685
OTHER FINANCING USES	\$3,990,880	\$992,790	\$989,630	\$990,440



City of Washington
Transportation Sales Tax
Fund Revenue



Revenue	Original Budget 2016	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2015
Taxes	\$2,666,000	70.27%	\$233,500	9.60%	\$2,432,500
Intergovernmental	1,124,000	29.63%	624,000	124.80%	500,000
Investment income	4,000	0.11%	(4,000)	-50.00%	8,000
Total Revenue	\$3,794,000	100.00%	\$ 853,500	29.03%	\$2,940,500

DEPARTMENT:	TRANSPORTATION SALES TAX
FUND: 261	

PURPOSE:

Ordinance No. 9713 established a one-half (1/2) of one percent (1%) sales tax for transportation purposes passed by voters in April 5, 2005 with an ending date of June 30, 2030. All moneys received by the City of Washington, Missouri from the tax authorized shall be deposited in a special trust fund.

GOALS:

1. Provide efficient use of sales tax monies by meeting the existing transportation needs of the City.
2. Meet debt service requirements.

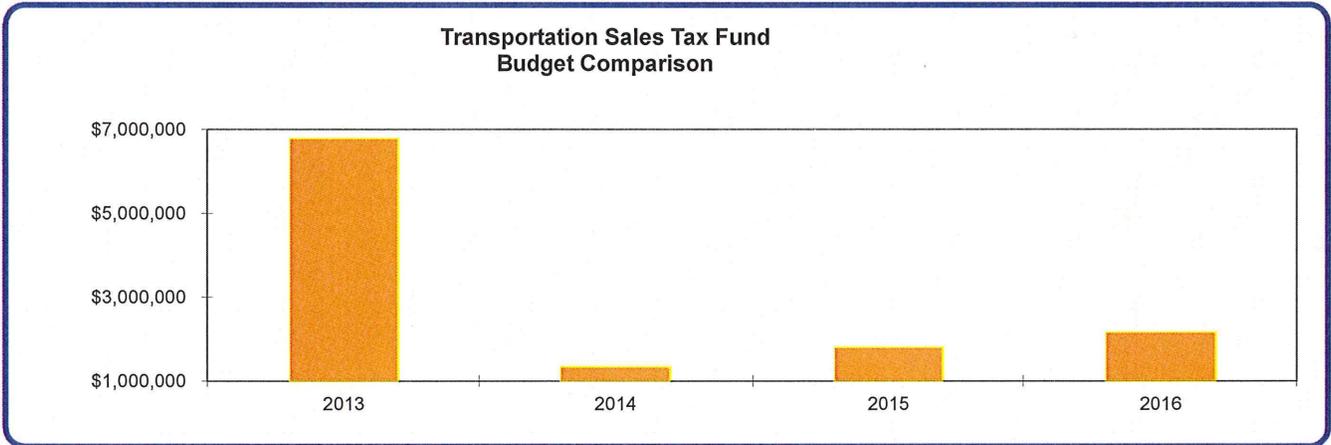
OBJECTIVES:

1. Jefferson Street Bridge Replacement.
2. Nova Chips and Asphalt Overlays.
3. Sidewalk Improvements.
4. Lafayette Street Railroad Crossing.
5. Bluff Road Improvements
6. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Camp Street Bridge
2. Nova Chip and Asphalt Overlay program
3. Sidewalk Improvements
4. Debt Service requirements met.

ACCOUNT TITLE	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	ORIGINAL BUDGET 2016
CAPITAL	\$1,916,559	\$1,177,939	\$1,807,000	\$2,165,000
PURCHASED SERVICES	\$4,863,595	\$162,757	\$0	\$0
TOTAL BUDGET FOR TRANSPORTATION SALES TAX FUND	\$6,780,154	\$1,340,696	\$1,807,000	\$2,165,000
OTHER FINANCING SOURCES	\$1,512,720	\$1,503,710	\$1,617,070	\$1,758,960



ENTERPRISE FUNDS-COMBINED

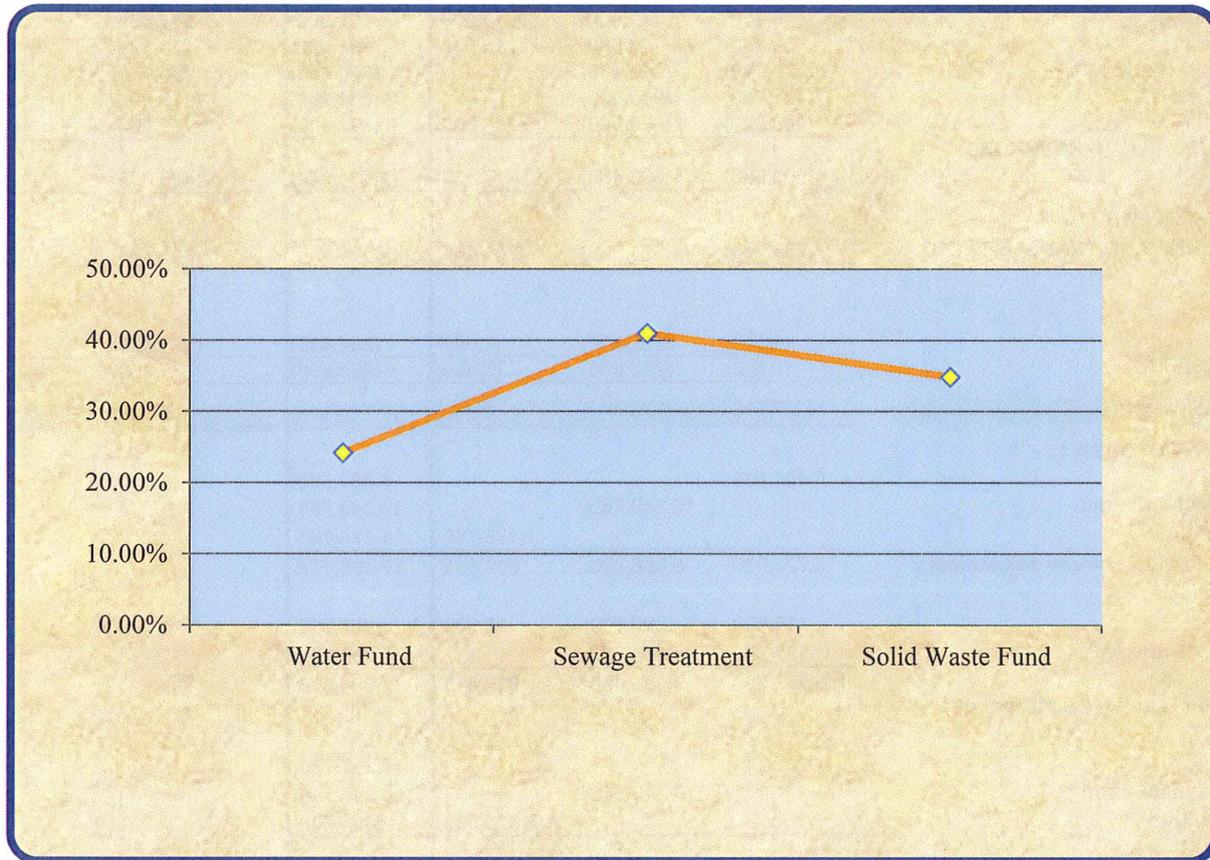
CITY OF WASHINGTON, MISSOURI
ENTERPRISE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN NET POSITION
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Water	Sewage Treatment	Solid Waste	2016 Projected Budget	2015 Final Budget	2015 Estimated Actual
OPERATING REVENUES	\$ 1,503,000	\$ 2,548,600	\$ 2,166,650	\$ 6,218,250	\$ 6,514,000	\$ 6,253,926
OPERATING EXPENSES						
Personal services	570,730	576,860	921,040	2,068,630	1,669,000	1,662,370
Operation & maintenance	644,070	756,630	1,275,375	2,676,075	2,835,810	2,412,890
Small tools/ equipment/fixtures	29,650	27,600	10,700	67,950	54,265	25,910
Depreciation expense	385,000	1,200,000	251,000	1,836,000	1,466,000	1,466,000
OPERATING EXPENSES	\$ 1,629,450	\$ 2,561,090	\$ 2,458,115	\$ 6,648,655	\$ 6,025,075	\$ 5,567,170
OPERATING INCOME (LOSS)	(126,450)	(12,490)	(291,465)	(430,405)	488,925	686,756
NONOPERATING REVENUES (EXPENSES)						
Investment income	6,300	462,000	10,000	478,300	511,000	480,000
Miscellaneous	53,460	13,000	15,000	81,460	76,120	61,120
Interest and fiscal charges	(129,140)	(717,460)	-	(846,600)	(884,765)	(754,465)
Principal - debt service	(121,200)	(930,000)	-	(1,051,200)	(900,000)	(900,000)
Capital outlay	(419,000)	(390,000)	(18,000)	(827,000)	(1,239,000)	(560,000)
TOTAL NONOPERATING REVENUES (EXPENSES)	(609,580)	(1,562,460)	7,000	(2,165,040)	(2,436,645)	(1,673,345)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS OUT	(736,030)	(1,574,950)	(284,465)	(2,595,445)	(1,947,720)	(986,589)
TRANSFERS						
Transfers out	(1,500)	(201,500)	(1,500)	(204,500)	(525,300)	(300,000)
TOTAL TRANSFERS	(1,500)	(201,500)	(1,500)	(204,500)	(525,300)	(300,000)
CHANGE IN NET ASSETS	(737,530)	(1,776,450)	(285,965)	(2,799,945)	\$ (2,473,020)	\$ (1,286,589)
NET POSITION, OCTOBER 1:						
Water Fund	6,464,560	-	-	6,464,560		
Sewage Treatment Fund	-	10,342,780	-	10,342,780		
Solid Waste Fund	-	-	1,178,780	1,178,780		
Estimated Net Position before adjustments	5,727,030	8,566,330	892,815	15,186,175		
Adjustments for:						
Capital Outlay	419,000	390,000	18,000	827,000		
Debt Service - Principal	121,200	930,000	-	1,051,200		
Subtotal	6,267,230	9,886,330	910,815	17,064,375		
Less: Invested in capital assets, net of related debt						
Water Fund	(5,207,750)	-	-	(5,207,750)		
Sewage Treatment Fund	-	(10,340,240)	-	(10,340,240)		
Solid Waste Fund	-	-	2,324,500	2,324,500		
Less: Funding Requirements						
25% Fund Balance, committed for operations	(311,100)	(340,300)	(551,800)	(1,203,200)		
ESTIMATED NET POSITION, SEPTEMBER 30, 2016	\$ 748,380	\$ (794,210)	\$ 2,683,515	\$ 2,637,685		

City of Washington

Enterprise Funds

Operating Revenue by Fund

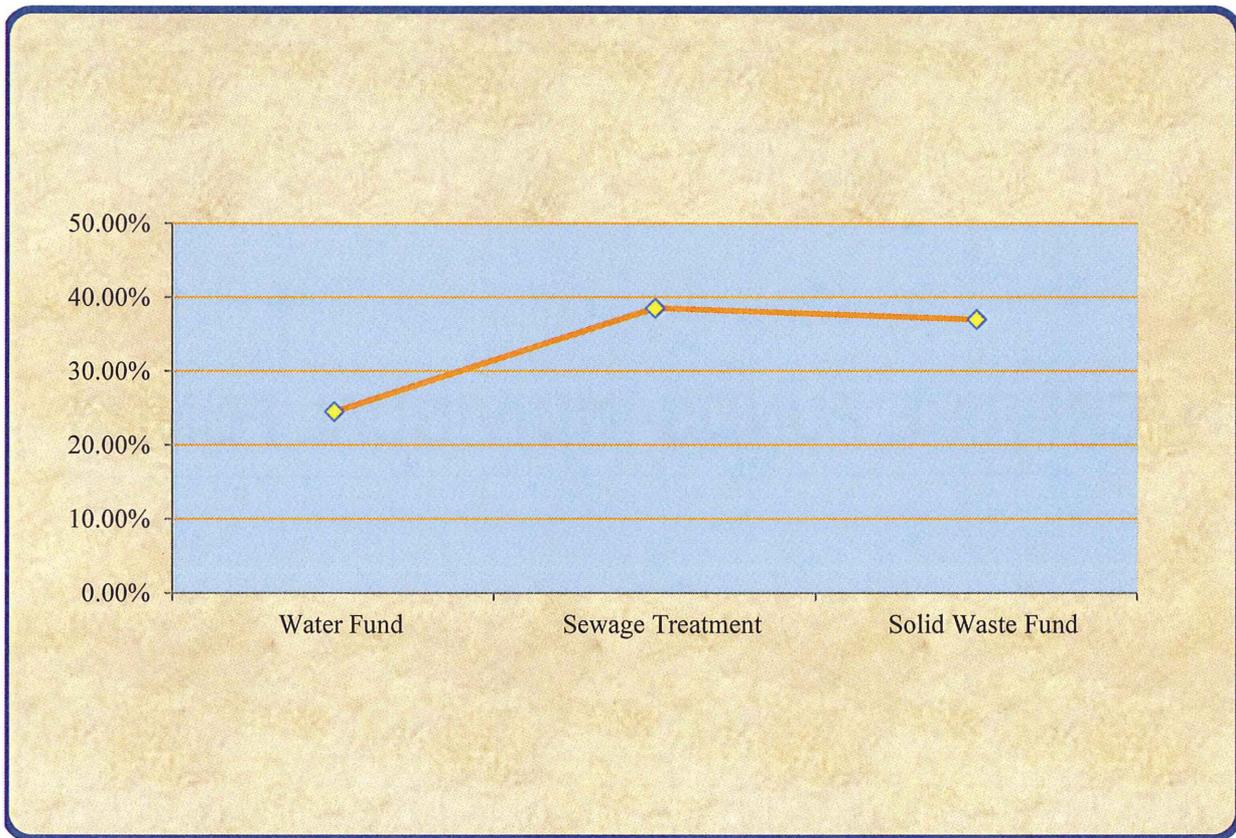


Operating Revenue	Original Budget 2016	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2015
Water Fund	\$1,503,000	24.17%	-\$93,750	-5.87%	\$1,596,750
Sewage Treatment	2,548,600	40.99%	(85,000)	-3.23%	2,633,600
Solid Waste	2,166,650	34.84%	(104,000)	-4.58%	2,270,650
Total Operating Revenue	\$6,218,250	100.00%	-\$282,750	-4.35%	\$6,501,000

City of Washington

Enterprise Fund

Operating Expenses by Fund



Operating Expenses	Original Budget 2016	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2015
Water Fund	\$1,629,450	24.51%	\$47,080	2.98%	\$1,582,370
Sewage Treatment	2,561,090	38.52%	527,925	25.97%	2,033,165
Solid Waste	2,458,115	36.97%	48,575	2.02%	2,409,540
Total Operating Expenses	\$6,648,655	100.00%	\$623,580	10.35%	\$6,025,075

ENTERPRISE FUNDS-INDIVIDUAL FUNDS

DEPARTMENT:	WATER
FUND: 400	DEPT NUMBER: 35

PURPOSE

To supply all residential, commercial, and industrial properties within the City of Washington with a safe, high quality, and abundant supply of water that meets not only domestic but also fire protections needs.

GOALS:

1. To provide clean and safe drinking water.
2. Provide adequate fire protection.
3. Ensure that the Water System continues to meet all Federal and State regulations.
4. Properly maintain the water system which includes nine wells and 3 elevated storage tanks.

OBJECTIVES:

1. Continue to work with MDNR to continue chlorination of the water system and enact recommendations of the Engineering Study of 2015.
2. Complete hydraulic study on the water system to aid in future development and water system upgrade decisions.
3. Continue hydrant replacement maintenance and flushing program.
4. Replace water line in Locust Street between Eighth Street & Eleventh Street.
5. To 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.
6. Continue improving water scada system with state of the art communication technology.
7. Review of water systems need and monitor water rates and implement any rate increases as deemed necessary
8. Continue to work as a Public Works Department while working cooperatively with the Street, Wastewater, and Park Departments.
9. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Initiated chlorination of our water system as required by MDNR in response to bad water samples.
2. Maintained tightened control over material inventory and overtime personnel cost.
3. Worked with Donohue Engineering to perform a hydraulic study of the water system.

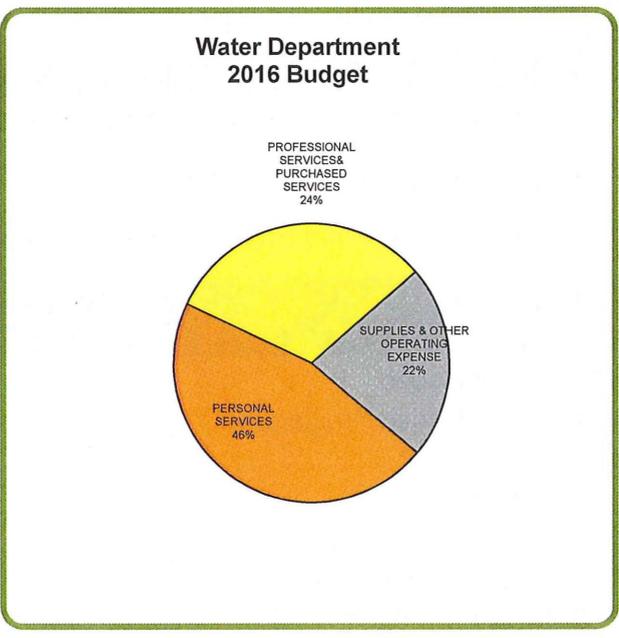
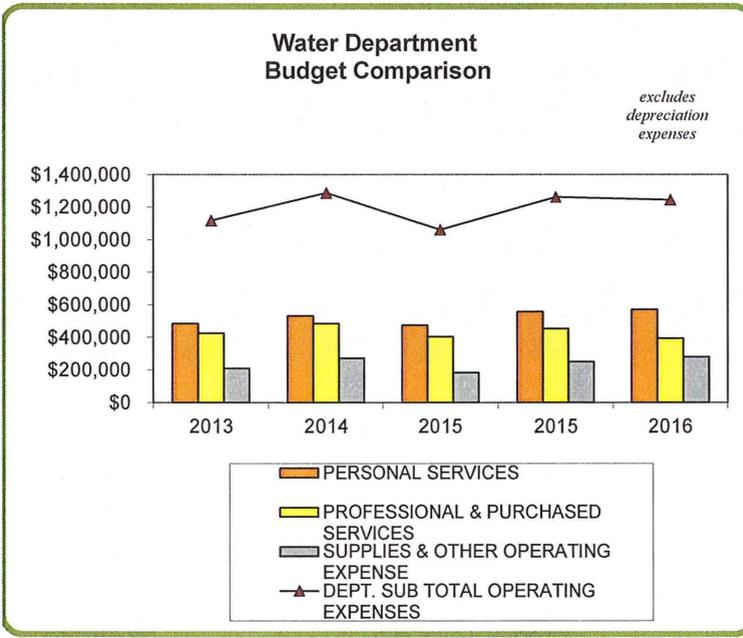
PERFORMANCE MEASUREMENTS:

Description	2014	2015	2016 Est.	Target
New Meters Issued	31	31	30	31
New Meters Issued (Irrigation)	6	6	6	6
Meters Replaced	12	12	4	12
Locates performed	1667	1667	1459	1667
Work Orders Completed	226	226	339	226
Water Tap Permits Issued	17	17	3	17
Average cost of meter replacement	0	350	350	350
Average cost of service call	0	75-100	75-100	75-100

DEPARTMENT:	WATER
FUND: 400	DEPT NUMBER: 35

Position	STAFFING/FTE's:		
	2014	2015	2016
Water & Wastewater Superintendent	0.50	0.50	0.50
Water Foreman	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00
Truck Driver	1.00	1.00	1.00
Lead Laborer	2.00	1.00	1.00
Laborers	1.00	1.00	2.00
Secretary	0.50	0.50	0.50
Clerk	0.50	0.50	0.50
	7.50	6.50	7.50

ACCOUNT TITLE	ACTUAL 2013	ACTUAL 2014	ESTIMATED ACTUAL 2015	AMENDED BUDGET 2015	ORIGINAL BUDGET 2016
PERSONAL SERVICES	\$484,160	\$531,733	\$474,253	\$558,010	\$570,730
PROFESSIONAL & PURCHASED SERVICES	\$424,991	\$484,379	\$404,635	\$453,150	\$394,370
SUPPLIES & OTHER OPERATING EXPENSE	\$209,043	\$271,757	\$183,481	\$251,210	\$279,350
DEPT. SUB TOTAL OPERATING EXPENSES	\$1,118,194	\$1,287,869	\$1,062,369	\$1,262,370	\$1,244,450
DEPRECIATION	\$317,061	\$388,993	\$0	\$320,000	\$385,000
CAPITAL	\$0	\$0	\$29,750	\$439,000	\$419,000
DEBT SERVICE	\$135,544	\$130,775	\$0	\$130,300	\$250,340
TOTAL BUDGET FOR WATER FUND	\$1,570,799	\$1,807,637	\$1,092,119	\$2,151,670	\$2,298,790
OTHER FINANCING USES	\$ 206,600	\$ -	\$ 225,300	\$ 225,300	\$ 1,500



DEPARTMENT:	SEWAGE TREATMENT
FUND: 410	DEPT NUMBER: 36

PURPOSE:

To accept all sanitary sewer waste generated by the City of Washington and to properly treat and discharge the same in a manner which will meet all Local, State and Federal regulations.

GOALS:

1. Continue to provide dependable infrastructure for the collection and treatment of the wastewater system.
2. Address areas within the collection system regarding inflow and infiltration.
3. Continue to comply with all Federal and State regulations.

OBJECTIVES:

1. Continue implementation of changes and improvements as necessary as recommended in the Jacob's long-range sewer system study.
2. Continue to renovate the existing distribution failures by excavating, replacing, and slip-lining infiltration problem areas.
3. Evaluate wastewater system operations and implement sewer rate increases as necessary.
4. Continue Sewer Distribution maintenance Program - cleaning, jetting and inspections.
5. Replace pumps in West End Lift Stations.
6. Continue to work as a Public Works Department while working cooperatively with the Street, Water, Wastewater, and Parks Departments.
7. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Replaced pumps in West Main Lift Station.
2. Performed extensive odor monitoring of the wastewater collection system and at the wastewater treatment plant. Modified processes accordingly to minimize odors from the wastewater system.

PERFORMANCE MEASUREMENTS:

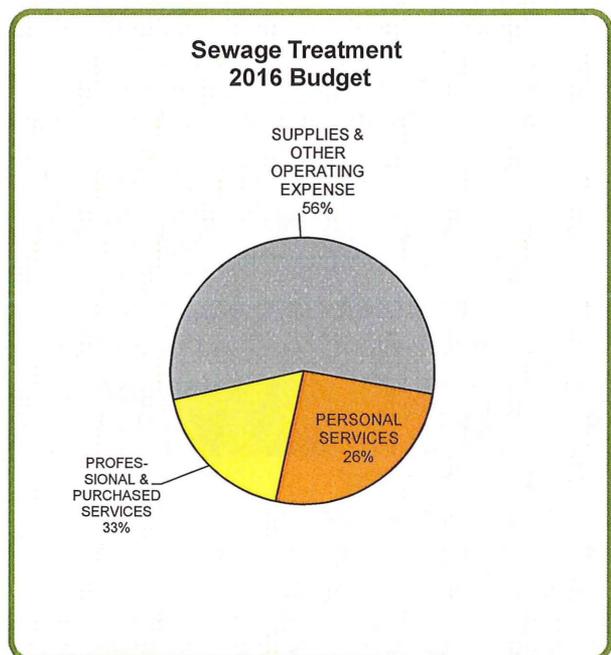
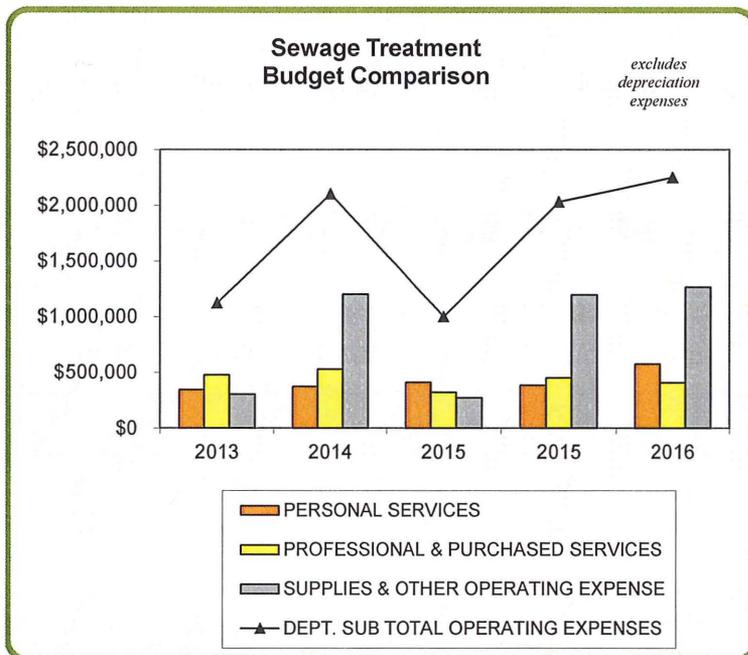
<u>Description</u>	<u>2014</u>	<u>2015</u>	<u>2016 Est</u>	<u>Target</u>
Locates Performed	1667	1667	1459	1667
Work Orders Completed	29	29	22	29
# of Water Main Breaks			314	
Sewer Routine Reports	472	472	472	472

STAFFING/FTE's:

<u>Position</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Water & Wastewater Superintendent	0.50	0.50	0.50
Wastewater Treatment Plant Operator III	1.00	1.00	1.00
Lab Technician	1.00	1.00	1.00
Wastewater Foreman	1.00	1.00	1.00
Wastewater Plant Operator II/Mechanic	1.00	1.00	1.00
Wastewater Plan Operator I	2.00	2.00	2.00
Permanent Part-time Laborer	1.00	1.00	1.00
Secretary	0.50	0.50	0.50
Clerk	0.50	0.50	0.50
	<hr/> 8.50	<hr/> 8.50	<hr/> 8.50

DEPARTMENT:	SEWAGE TREATMENT
FUND: 410	DEPT NUMBER: 36

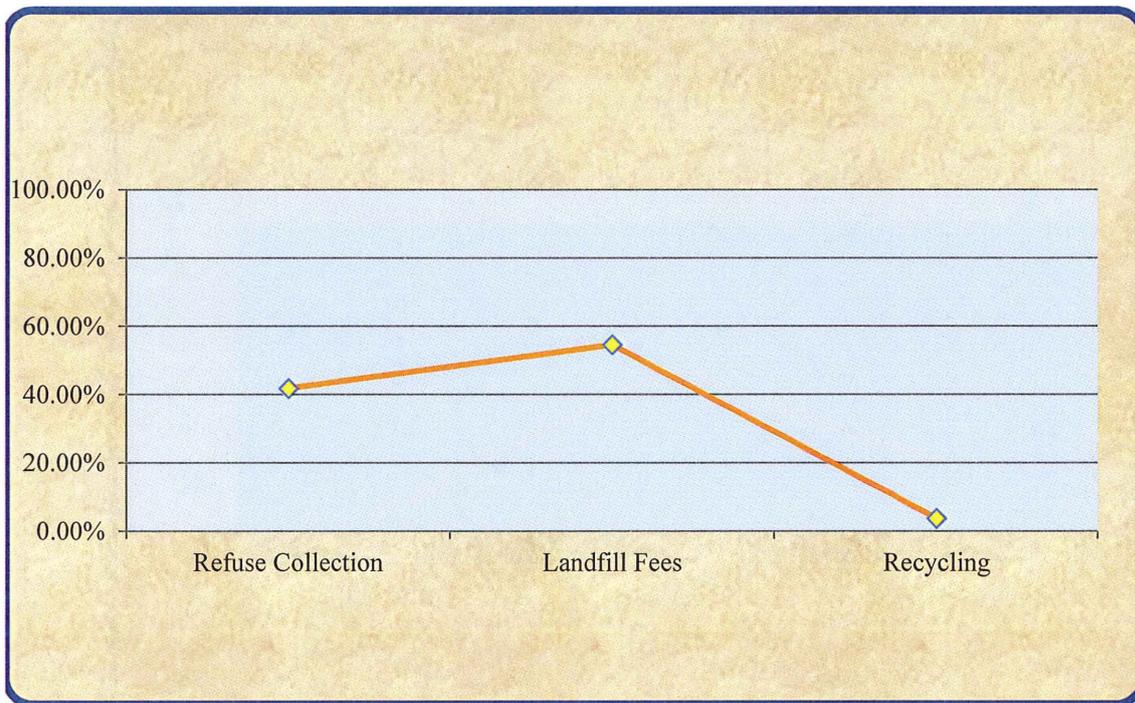
ACCOUNT TITLE	ACTUAL 2013	ACTUAL 2014	ESTIMATED ACTUAL 2015	AMENDED BUDGET 2015	ORIGINAL BUDGET 2016
PERSONAL SERVICES	\$343,076	\$371,834	\$409,308	\$385,350	\$576,860
PROFESSIONAL & PURCHASED SERVICES	\$476,102	\$527,762	\$321,139	\$451,185	\$408,280
SUPPLIES & OTHER OPERATING EXPENSE	\$304,281	\$1,203,785	\$271,921	\$1,196,630	\$1,265,950
DEPT. SUB TOTAL OPERATING EXPENSES	\$1,123,459	\$2,103,381	\$1,002,368	\$2,033,165	\$2,251,090
DEPRECIATION	\$1,197,728	\$308,592	\$0	\$0	\$310,000
CAPITAL	\$0	\$0	\$0	\$240,000	\$390,000
DEBT SERVICE	\$815,049	\$781,084	\$1,575,266	\$1,654,465	\$1,647,460
TOTAL BUDGET FOR SEWAGE TREATMENT	\$3,136,236	\$3,193,057	\$2,577,634	\$3,927,630	\$4,598,550
OTHER FINANCING USES	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 201,500



City of Washington

Solid Waste Fund

Operating Revenue by Fund



Operating Revenue	Original Budget 2016	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2015
Refuse Collection	\$904,650	41.75%	\$6,000	0.67%	\$898,650
Landfill	1,182,000	54.55%	(110,000)	-8.51%	1,292,000
Recycling	80,000	3.69%	-	0.00%	80,000
Total Revenue	\$2,166,650	100.00%	(\$104,000)	-4.58%	\$2,270,650

City of Washington

Solid Waste Fund

Operating Expenses by Department



Operating Expenses	Original Budget 2016	Percent of Total	Increase/ (Decrease) previous year	Percent of Increase/ (Decrease)	Estimated Actual 2015
Refuse Collection	\$703,975	28.64%	(\$12,157)	-1.70%	\$716,132
Landfill	1,388,835	56.50%	(183,711)	-11.68%	1,572,546
Recycling	365,305	14.86%	17,501	5.03%	347,804
Total Operating Expenses	\$2,458,115	100.00%	(\$178,367)	-11.20%	\$2,636,482

DEPARTMENT:	REFUSE COLLECTION
FUND: 420	DEPT NUMBER: 37

PURPOSE:

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

GOALS:

1. Upgrade equipment with automated trash trucks and containers.

OBJECTIVES:

1. Meet daily demands for service and keep citizens complaints to a low figure.
2. Reduce workplace accidents and claims.
3. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

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

PERFORMANCE MEASUREMENTS:

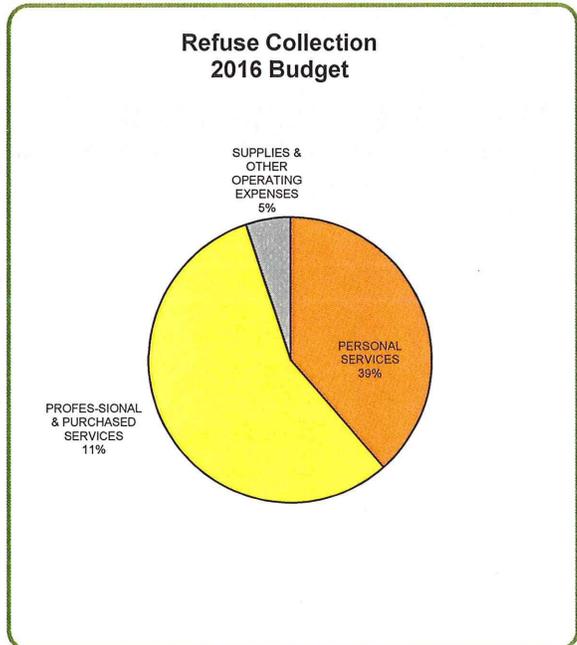
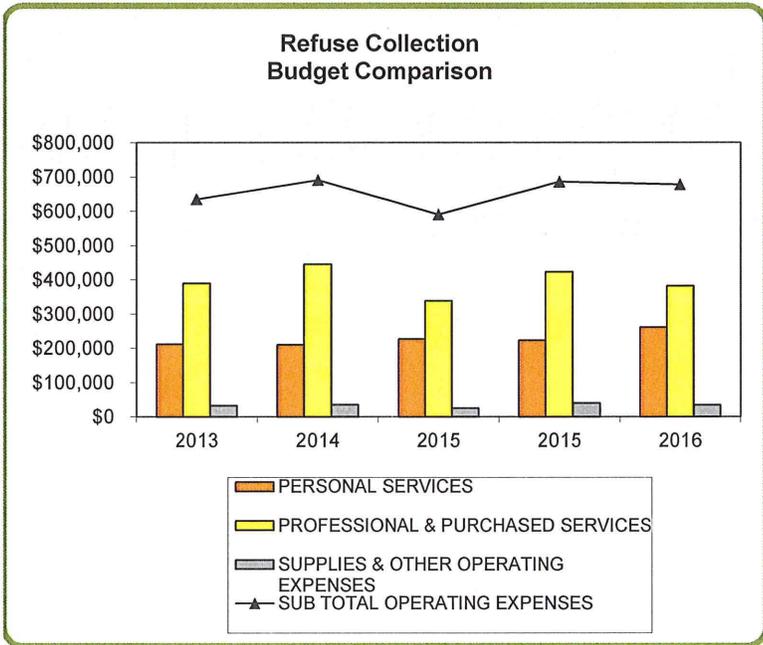
Description	2013	2014	2015 Est	Target
Trash customers	5,755	6,655	5,756	6000
Average cost per household	0	0	\$13.05	
Tons of trash collected	4,893	4,847	5,601	5,800

STAFFING/FTE's:

Position	2014	2015	2016
Refuse Collector	2.00	2.00	2.00
Truck Driver	2.00	2.00	2.00
	<hr/>	<hr/>	<hr/>
	4.00	4.00	4.00

DEPARTMENT:	REFUSE COLLECTION
FUND: 420	DEPT NUMBER: 37

ACCOUNT TITLE	ACTUAL 2013	ACTUAL 2014	ESTIMATED ACTUAL 2015	AMENDED BUDGET 2015	ORIGINAL BUDGET 2016
PERSONAL SERVICES	\$212,084	\$209,851	\$226,966	\$223,190	\$261,160
PROFESSIONAL & PURCHASED SERVICES	\$389,734	\$445,201	\$338,010	\$423,320	\$382,090
SUPPLIES & OTHER OPERATING EXPENSES	\$32,924	\$35,311	\$25,200	\$39,475	\$34,725
SUB TOTAL OPERATING EXPENSES	\$634,742	\$690,363	\$590,176	\$685,985	\$677,975
DEPRECIATION	\$25,769	\$25,769	\$0	\$26,000	\$26,000
CAPITAL	\$0	\$0	\$164,733	\$165,000	\$0
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR REFUSE COLLECTION	\$660,511	\$716,132	\$164,733	\$165,000	\$703,975
OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ -	\$ -



DEPARTMENT:	LANDFILL
FUND: 420	DEPT NUMBER: 38

PURPOSE:

Keep landfill free of violation with the Missouri Department of Natural Resources. The landfill serves as a disposal site for all collected trash whether in town, out of town, residential or commercial.

GOALS:

1. Increase compaction rate to make better utilization of cell volume.

OBJECTIVES:

1. Meet daily demands for service and keep citizens complaints to a low figure.
2. Opened area 4/5 of the Struckhoff Landfill with overfills being taken care of.
3. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

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

PERFORMANCE MEASUREMENTS:

<u>Description</u>	<u>2014</u>	<u>2015</u>	<u>2016 Est.</u>	<u>Target</u>
Tons of trash added	23,806	26,596	28,000	28,500
Percentage of landfill closed	56	58	60	62
Average bill	0	0	\$111.48	\$120.00

STAFFING/FTE's:

<u>Position</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Landfill Laborer	1.00	1.00	1.00
Landfill Equipment Operator	3.00	3.00	3.00
	4.00	4.00	4.00

DEPARTMENT:	RECYCLING
FUND: 420	DEPT NUMBER: 39

PURPOSE:

Collect recyclable and bale for resale to reduce volume put into landfill. Grind yard waste and tree limbs on site for making compost for residents to use since

GOALS:

1. Continue to provide efficient curbside service.
2. Possibly add new recycle truck with one driver and one laborer if we go with mandatory recycling. Also add one laborer to the recycle center.
3. Possibly add new types of recycle items based on volume and monies paid.

OBJECTIVES:

1. Meet daily demands for service and keep citizens complaints to a low figure.
2. Make various capital improvements such as fencing, replace bins, pave parking lot.
3. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

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

PERFORMANCE MEASUREMENTS:

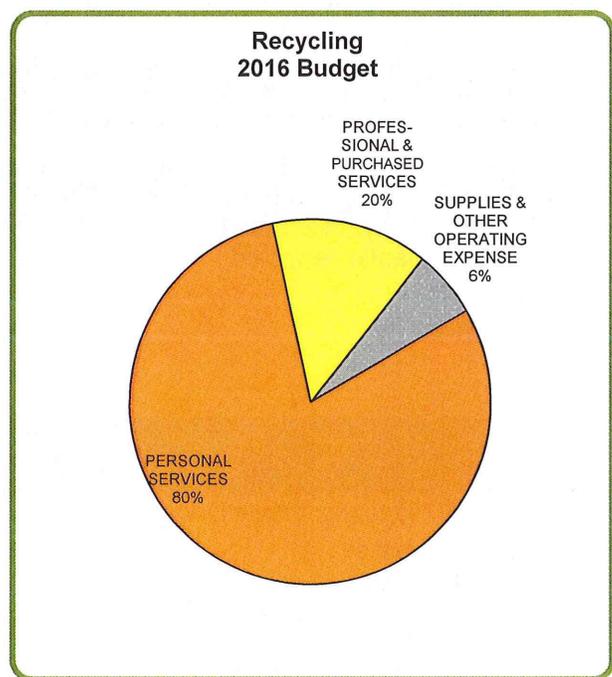
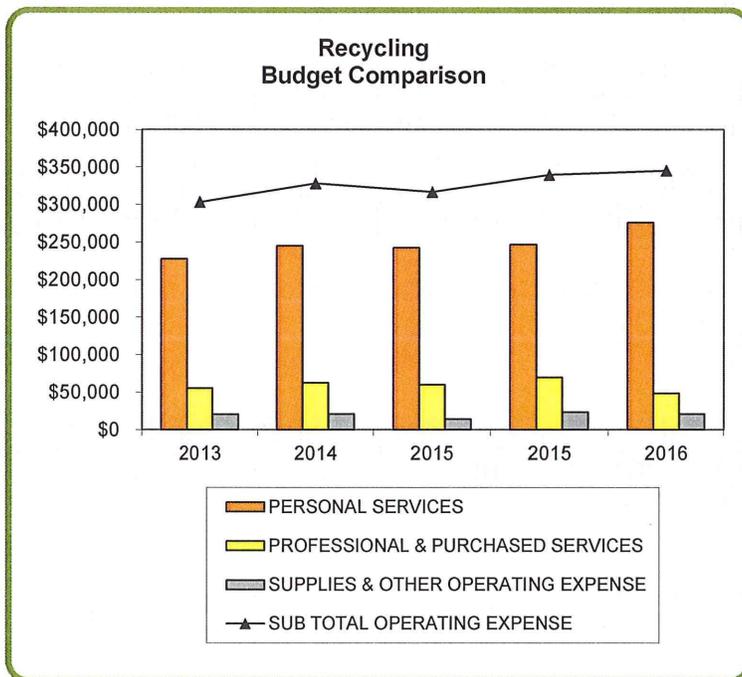
<u>Description</u>	<u>2014</u>	<u>2015</u>	<u>2016Est.</u>	<u>Target</u>
Pounds of plastic recycled				
#1 PETE	82,460	39,020	42,000	40,000
#2 HDPE	40,780	38,500	39,000	41,000

STAFFING/FTE's:

<u>Position</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Compost/Recycling Truck Driver	1.00	1.00	1.00
Compost Laborer	3.00	3.00	3.00
Laborer part time	0.00	0.00	1.00
	<u>4.00</u>	<u>4.00</u>	<u>5.00</u>

DEPARTMENT:	RECYCLING
FUND: 420	DEPT NUMBER: 39

ACCOUNT TITLE	ACTUAL 2013	ACTUAL 2014	ESTIMATED ACTUAL 2015	AMENDED BUDGET 2015	ORIGINAL BUDGET 2016
PERSONAL SERVICES	\$227,842	\$245,267	\$242,525	\$246,900	\$275,900
PROFESSIONAL & PURCHASED SERVICES	\$55,118	\$62,342	\$60,164	\$69,690	\$48,680
SUPPLIES & OTHER OPERATING EXPENSE	\$20,359	\$20,709	\$14,195	\$23,260	\$20,725
SUB TOTAL OPERATING EXPENSE	\$303,319	\$328,318	\$316,884	\$339,850	\$345,305
DEPRECIATION	\$19,486	\$19,486	\$0	\$20,000	\$20,000
CAPITAL	\$0	\$0	\$142,494	\$335,000	\$18,000
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR RECYCLING	\$322,805	\$347,804	\$459,378	\$694,850	\$383,305
OTHER FINANCING USES	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500

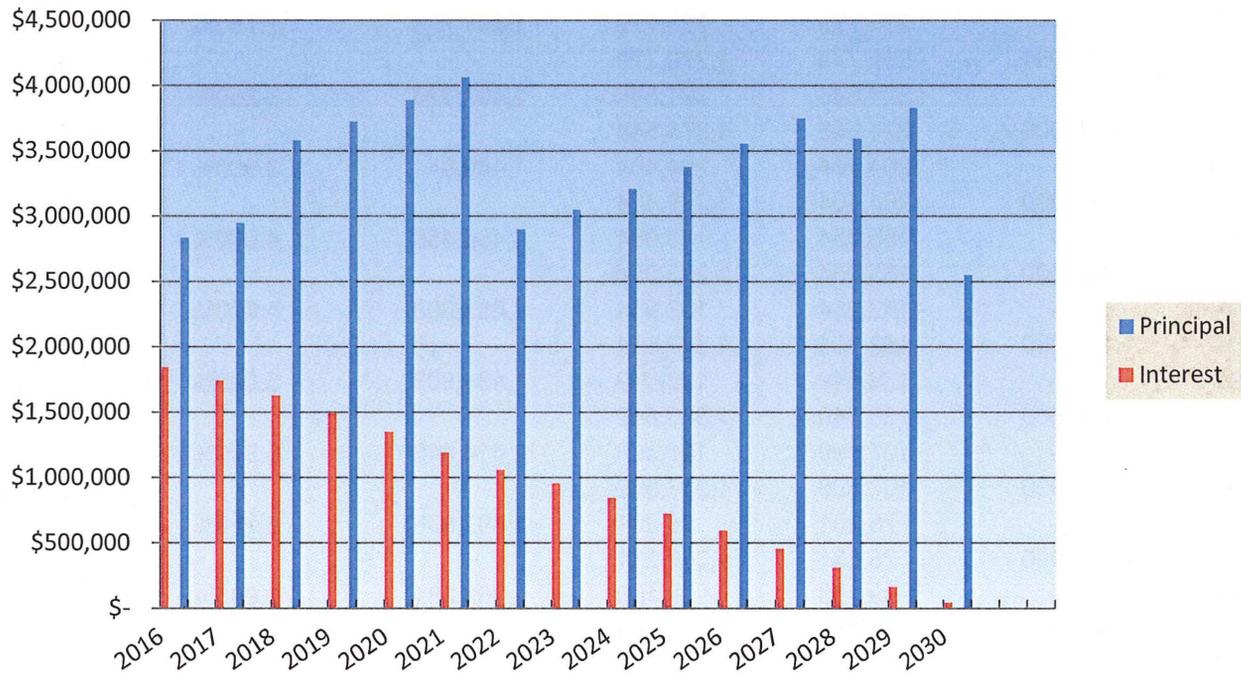


DEBT SERVICE SCHEDULES

CITY OF WASHINGTON, MISSOURI
DEBT SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	<u>COPS</u>	<u>Downtown TIF - RPA #1</u>	<u>Rhine River TIF - RPA #2</u>	<u>2016 Projected Budget</u>	<u>2015 Final Budget</u>	<u>2015 Estimated Actual</u>
REVENUES						
Taxes	\$ -	\$ 182,575	59,375	\$ 241,950	\$ 271,970	\$ 262,151
Investment income	122,400	1,500	35	123,935	123,210	123,925
TOTAL REVENUES	122,400	184,075	59,410	365,885	395,180	386,076
EXPENDITURES						
Operation & maintenance	4,500	16,055	1,000	21,555	19,080	19,000
Capital Outlay	-	-	-	-	-	-
Debt service - principal	1,783,800	114,000	58,530	1,956,330	1,748,475	1,745,000
Debt service - interest	1,071,260	-	-	1,071,260	1,375,115	1,258,700
TOTAL EXPENDITURES	2,859,560	130,055	59,530	3,049,145	3,142,670	3,022,700
REVENUES OVER (UNDER) EXPENDITURES	(2,737,160)	54,020	(120)	(2,683,260)	(2,747,490)	(2,636,624)
OTHER FINANCING SOURCES (USES)						
Transfers in	2,749,400	-	-	2,749,400	2,832,000	2,832,000
TOTAL OTHER FINANCING SOURCES (USES)	2,749,400	-	-	2,749,400	2,832,000	2,832,000
NET CHANGE IN FUND BLANCE	12,240	54,020	(120)	66,140	84,510	195,376
FUND BALANCES, OCTOBER 1	274,310	338,190	190	612,690		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2016	\$ 286,550	\$ 392,210	\$ 70	\$ 678,830		

Annual Debt Service Payments



Current Debt Level to Legal Debt Limits:

2015 Assessed Value	<u>\$ 306,544,022</u>
Debt Limit-10% of Total Assessed Valuation	<u>\$ 30,654,402</u>
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	<u>\$ 30,654,402</u>

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

Effect of Debt Service on Current Operation:

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

2010 Certificates of Participation
Debt Service Schedule

	Principal	Interest	Total	Debt Service FY Ending 9/30	Interest Rate	Federal Subsidy Payment
04/01/2011	\$ -	\$ 125,722	\$ 125,722	\$ 125,722	2.000%	\$ 44,003
10/01/2011	1,020,000	245,979	1,265,979			168,615
04/01/2012	-	235,779	235,779	1,501,758	2.750%	
10/01/2012	1,035,000	235,779	1,270,779			160,064
04/01/2013	-	221,548	221,548	1,492,326	3.250%	
10/01/2013	1,055,000	221,548	1,276,548			149,083
04/01/2014	-	204,404	204,404	1,480,951	3.600%	
10/01/2014	1,075,000	204,404	1,279,404			136,310
04/01/2015	-	185,054	185,054	1,464,458	4.000%	
10/01/2015	1,105,000	185,054	1,290,054			121,803
04/01/2016	-	162,954	162,954	1,453,008	4.600%	
10/01/2016	1,135,000	162,954	1,297,954			104,931
04/01/2017	-	136,849	136,849	1,434,803	5.000%	
10/01/2017	1,170,000	136,849	1,306,849			85,557
04/01/2018	-	107,599	107,599	1,414,448	5.350%	
10/01/2018	1,210,000	107,599	1,317,599			63,990
04/01/2019	-	75,231	75,231	1,392,830	5.750%	
10/01/2019	1,255,000	75,231	1,330,231			40,033
04/01/2020	-	39,150	39,150	1,369,381	6.000%	
10/01/2020	1,305,000	39,150	1,344,150			13,703
04/01/2021	-	-	-	1,344,150		
	<u>\$ 11,365,000</u>	<u>\$ 3,108,834</u>	<u>\$ 14,473,834</u>	<u>\$ 14,473,834</u>		

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

2012B Certificates of Participation
Debt Service Schedule

	Principal	Interest	Total	Debt Service FY Ending 9/30	Interest Rate
03/01/2013	\$ 410,000	\$ 518,922	\$ 928,922	\$ -	0.700%
09/01/2013	-	433,011	433,011	1,361,933	
03/01/2014	485,000	433,011	918,011		1.000%
09/01/2014	-	430,586	430,586	1,348,597	
03/01/2015	625,000	430,586	1,055,586		1.250%
09/01/2015	-	426,680	426,680	1,482,266	
03/01/2016	800,000	426,680	1,226,680		1.500%
09/01/2016	-	420,680	420,680	1,647,360	
03/01/2017	870,000	420,680	1,290,680		1.750%
09/01/2017	-	413,067	413,067	1,703,747	
03/01/2018	1,450,000	413,068	1,863,068		2.000%
09/01/2018	-	398,567	398,567	2,261,635	
03/01/2019	1,540,000	398,567	1,938,567		2.150%
09/01/2019	-	382,013	382,013	2,320,580	
03/01/2020	1,645,000	382,013	2,027,013		2.400%
09/01/2020	-	362,272	362,272	2,389,285	
03/01/2021	1,750,000	362,272	2,112,272		2.600%
09/01/2021	-	339,523	339,523	2,451,795	
03/01/2022	1,870,000	339,523	2,209,523		2.750%
09/01/2022	-	313,810	313,810	2,523,333	
03/01/2023	1,995,000	313,810	2,308,810		2.900%
09/01/2023	-	284,882	284,882	2,593,692	
03/01/2024	2,130,000	284,882	2,414,882		3.050%
09/01/2024	-	252,400	252,400	2,667,282	
03/01/2025	2,275,000	252,400	2,527,400		3.200%
09/01/2025	-	216,000	216,000	2,743,400	
03/01/2026	2,425,000	216,000	2,641,000		3.300%
09/01/2026	-	175,988	175,988	2,816,988	
03/01/2027	2,595,000	175,988	2,770,988		3.400%
09/01/2027	-	131,873	131,873	2,902,861	
03/01/2028	2,410,000	131,873	2,541,873		3.450%
09/01/2028	-	90,300	90,300	2,632,173	
03/01/2029	2,610,000	90,300	2,700,300		3.500%
09/01/2029	-	44,625	44,625	2,744,925	
03/01/2030	2,550,000	44,625	2,594,625	2,594,625	3.500%
	<u>\$ 30,435,000</u>	<u>\$ 10,751,477</u>	<u>\$ 41,186,477</u>	<u>\$ 41,186,477</u>	

The 2012B COPS is accounted for in COP debt service fund.

2007B Leasehold Revenue Bonds
Debt Service Schedule

	Principal	Interest	Total	Debt Service FY Ending 9/30	Interest Rate
07/01/2008	\$ -	\$ 555,501	\$ 555,501	\$ 555,501	
01/01/2009	-	442,434	442,434		
07/01/2009	-	442,434	442,434	884,868	
01/01/2010	835,000	442,434	1,277,434		5.000%
07/01/2010	-	421,559	421,559	1,698,993	
01/01/2011	855,000	421,559	1,276,559		4.000%
07/01/2011	-	404,460	404,460	1,681,019	
01/01/2012	865,000	404,460	1,269,460		4.000%
07/01/2012	-	387,160	387,160	1,656,620	
01/01/2013	880,000	387,160	1,267,160		4.000%
07/01/2013	-	369,560	369,560	1,636,720	
01/01/2014	895,000	369,560	1,264,560		4.000%
07/01/2014	-	351,660	351,660	1,616,220	
01/01/2015	900,000	351,660	1,251,660		4.250%
07/01/2015	-	332,534	332,534	1,584,194	
01/01/2016	930,000	332,534	1,262,534		4.000%
07/01/2016	-	313,934	313,934	1,576,468	
01/01/2017	945,000	313,934	1,258,934		4.000%
07/01/2017	-	295,034	295,034	1,553,968	
01/01/2018	960,000	295,034	1,255,034		4.250%
07/01/2018	-	274,634	274,634	1,529,668	
01/01/2019	975,000	274,634	1,249,634		4.000%
07/01/2019	-	255,134	255,134	1,504,768	
01/01/2020	990,000	255,134	1,245,134		4.000%
07/01/2020	-	235,334	235,334	1,480,468	
01/01/2021	1,010,000	235,334	1,245,334		4.125%
07/01/2021	-	214,503	214,503	1,459,837	
01/01/2022	1,030,000	214,503	1,244,503		4.625%
07/01/2022	-	190,684	190,684	1,435,187	
01/01/2023	1,055,000	190,684	1,245,684		4.625%
07/01/2023	-	166,288	166,288	1,411,972	
01/01/2024	1,080,000	166,288	1,246,288		4.750%
07/01/2024	-	140,638	140,638	1,386,926	
01/01/2025	1,105,000	140,638	1,245,638		4.750%
07/01/2025	-	114,394	114,394	1,360,032	
01/01/2026	1,130,000	114,394	1,244,394		4.750%
07/01/2026	-	87,556	87,556	1,331,950	
01/01/2027	1,155,000	87,556	1,242,556		4.750%
07/01/2027	-	60,125	60,125	1,302,681	
01/01/2028	1,185,000	60,125	1,245,125		5.000%
07/01/2028	-	30,500	30,500	1,275,625	
01/01/2029	1,220,000	30,500	1,250,500	1,250,500	5.000%
	<u>\$ 20,000,000</u>	<u>\$11,174,185</u>	<u>\$ 31,174,185</u>	<u>\$ 31,174,185</u>	

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

AGENCY FUNDS

AGENCY FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Taxable Industrial Revenue Bonds Pauwels Transformers Project, Series 2008 A & B	Recovery Zone Facility Revenue Bonds Valent Aerostructures Project, Series 2010 A,B & C	2016 Projected Budget	2015 Final Budget	2015 Estimated Actual
REVENUES					
Rents	283,000	686,000	969,000	967,000	967,000
TOTAL REVENUES	283,000	686,000	969,000	967,000	967,000
EXPENDITURES					
Debt service - principal	265,000	482,000	747,000	729,110	729,110
Debt service - interest	18,000	204,000	222,000	237,890	237,890
TOTAL EXPENDITURES	283,000	686,000	969,000	967,000	967,000
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BLANCE	-	-	-	-	-
FUND BALANCES, OCTOBER 1,	-	-	-		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2016	\$ -	\$ -	\$ -		

Capital Budget



*Long-Range Capital Budget Plan
Fiscal Years 2016-2020*

CITY OF WASHINGTON, MISSOURI

Fiscal 2016-2020 Budgets

Introduction

The 2016-2020 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 5-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 five year budget period. While this budget document covers a five-year planning perspective, it is revised each year to accommodate new projects, reflect changes in ongoing projects and extend projects for an additional period of time.

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

The first year of the Long Range Capital Budget Plan shows specific funding and reflects projects funded during the regular budget process. While five 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 budget document for the City. Upon Council adoption, the five-year document is reproduced and distributed for implementation of the projects.

Capital Improvement Program

The Capital Budget begins with an overview of combined revenues and expenditures followed by detailed expenditures by fund and class. Also included is the detailed breakdown of expenditures by department. As capital improvement projects are completed, operation and maintenance of these facilities is absorbed into the appropriate department's operating budget. These operating cost 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 2010, the citizen's of Washington voted to renew the 1/2 cent Capital Improvement Sales Tax which will expire in June 2018. Major projects included in this new Capital Improvement budget plan include remodeling of the current library building, laptop computers for the patrol cars, a skatepark and other various park improvements, economic development projects, sewer improvements, Phase II of the fire training center and other miscellaneous projects.

The City experienced an increase in sales tax revenues from 2014 to 2015 and subsequently budgeted a 7% increase in estimated 2016 tax revenue. The City is anticipating an actual increase of around 10% for 2015. Projects are expected to progress on schedule with the City closely monitoring monthly sales tax and yearly trends.

No extra city staff will be needed to implement projects listed in capital budget. 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 \$225,000. These expenditures are expected to continue in the future and average around the same amount annually, as no additional software or hardware is anticipated in the next few years.

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 servcibility. 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 \$630,000 which includes the purchase of tires, etc. These expenditures are expected to continue in the future and average around the same amount annually, as the City has been replacing police vehicles every year and other City vehicles around the age of 8 to 10 years.

Specific Operating Budget Impacts/Non-Recurring Capital Expenditures

New machinery and equipment and vehicles - 3 new police cars, snow plow truck, street sweeper, 4 new trucks for various departments, new backhoe, forestry cutter, aerator/seeder and mowers - Each of these items will be replacing equipment that is older. Therefore, it is anticipated that repair and maintenance savings from these bigger purchases will save the City approximately \$30,000 annually in the first 5 years after capitalizing.

New Camera System - The City has budgeted approximately \$60,000 for a new camera system to monitor several locations including many remote locations. The annual estimated maintenance costs associated with this new system is \$10,000.

Mobile Data Terminals/ITI Software - The MDT's will have ongoing annual maintenance, support and software license fees which is estimated at \$40,000-\$50,000 annually. The estimated annual savings by switching is approximately \$60,000 annually.

Water Tower Painting - The City has budgeted \$220,000 to repaint the exterior of its Enduro Water Tower. There is no direct annual savings associated with this but it will help to preserve the tower and extend the life of the tower for another 10 to 15 years.

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

2016 Project Highlights

Due to the Capital Improvement Sales Tax renewal, there are several big projects scheduled for completion in the next few years.

Police Department is budgeting the conversion to ITI software which includes the purchase of 15 MDT's which is estimated to cost \$245,00

Microwave System/Console Radio Replacement - This system was not purchased as more research was needed to be able to purchase the right system for the City. Estimated annual savings is still anticipated at approximately \$50,000.

The Western expansion of Vossbrink Drive to Heidmann Industrial Park is budgeted at \$500,000.

Improvements to the recycling center including building improvements, installation of fence and replacement of bins and new parking lot are estimated to cost \$300,000.

Street improvements and other projects funded from the Transportation Sales Tax Fund are expected to cost \$2.1million in FY 2016. Approximately \$1.1 million will be reimbursed from federal grant money. These projects include Bluff Road Improvements and Bieker & Steutermann Road Improvements which are expected to be completed in 2017 and 2018 respectively. In addition, Lafayette Street Railroad Crossing and Jefferson Street Bridge Replacement is to be complete in 2016. Also funded from the Transportation Sales Tax program are the annual asphalt overlay, Nova Chip and Sidewalk Improvements.

Items rebudgeted from prior years:

New Snow Plow Truck for the Street Department \$140,000 - This truck was not purchased in the 2015 budget partially due to budget restrictions due to the slower economy. It was also determined to be in safe condition with minimal repair and maintenance to be delayed an additional year.

Several projects in the capital improvement sales tax and transportation tax were started in the 2015 budget year, with the anticipated remaining estimated cost portion rebudgeted into the 2016 budget. The reason several of these projects were not completed in the previous year was basically due to the timing of the start of the job and the nature of the type of job it is. These jobs are primarily construction jobs which may span over several years before completion.

Significant projects completed in 2014-2015 include:

- Purchased 3 New Police Vehicles
- Purchased new Chief Truck for Fire Department
- Purchased new 953C Caterpillar Crawler for the Street Department
- New Mower and Skid Loader for Parks Department
- 2015 Nova Chip Program & Asphalt Overlay Projects
- Water and Sewer Line System Improvements
- Upgraded West Link Liftstation



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:

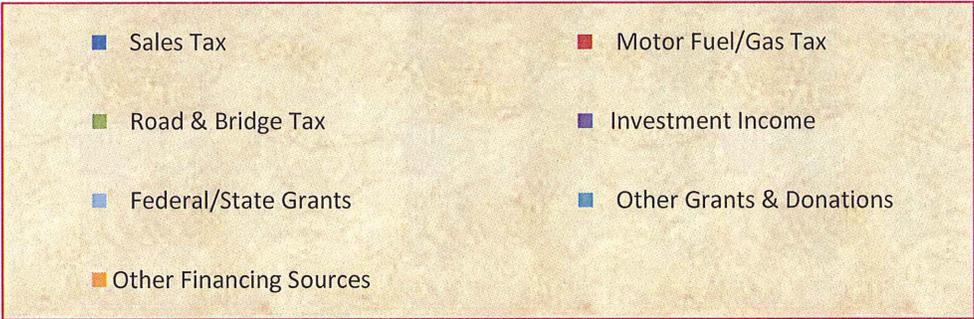
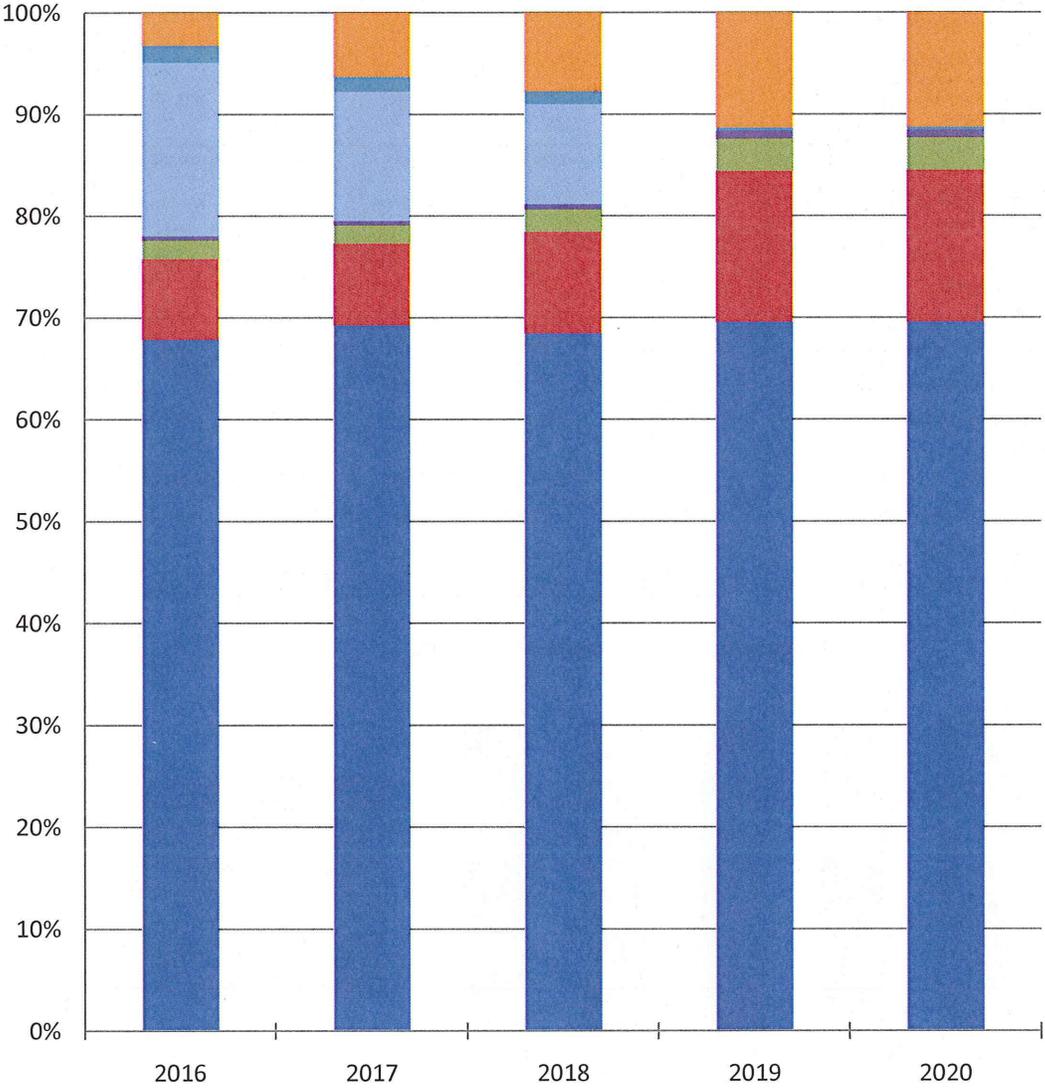
<u>Asset</u>	<u>Years</u>
Buildings	10-50
Other improvements	10-25
Machinery and equipment	2-15
Vehicles	5-12
Utility systems	50
Infrastructure	20-40

CITY OF WASHINGTON, MISSOURI
SUMMARY PAGE - CAPITAL PROGRAM FUNDS
Fiscal 2016-2020 Budgets

Combined Statement of Revenues, Expenditures & Changes in Fund Balance

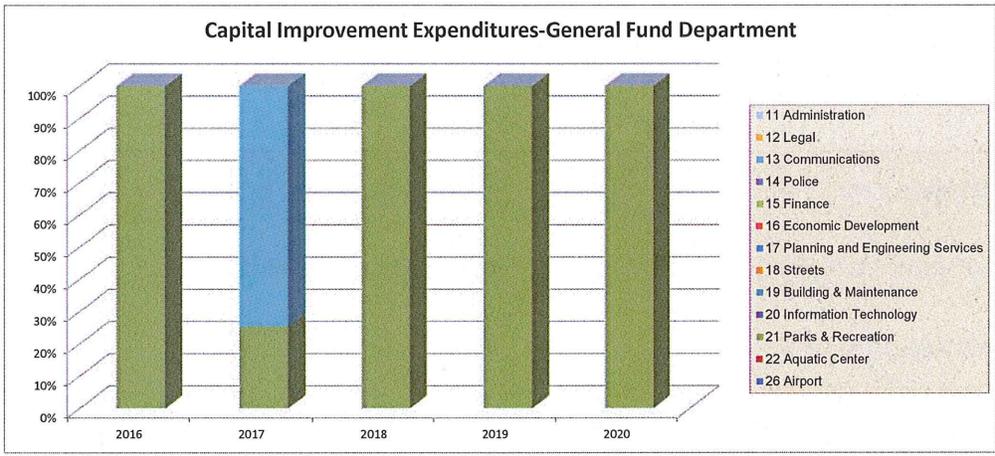
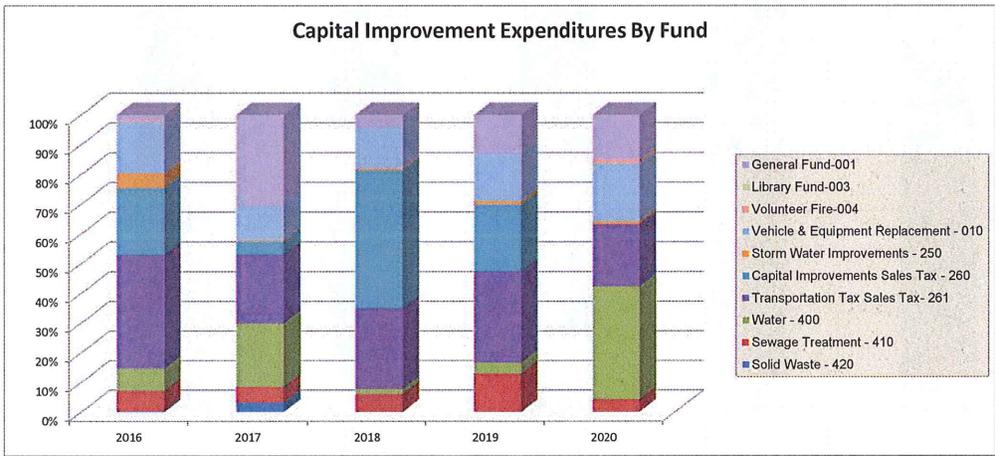
	Budget 2016	Budget 2017	Budget 2018	Budget 2019	Budget 2020
Estimated Beginning Fund Balance	\$ 13,069,860	\$ 12,084,380	\$11,526,270	\$ 9,114,425	\$ 7,736,040
Revenues					
Sales Tax	4,477,000	4,495,000	3,615,000	2,510,000	2,528,000
Motor Fuel/Gas Tax	525,000	522,000	529,000	536,000	543,000
Road & Bridge Tax	120,000	115,000	115,000	115,000	115,000
Charges for Services	1,000	1,000	1,000	1,000	1,000
Investment Income	28,700	27,500	28,000	27,800	28,000
Subtotal	<u>5,151,700</u>	<u>5,160,500</u>	<u>4,288,000</u>	<u>3,189,800</u>	<u>3,215,000</u>
Federal/State Grants	1,124,000	826,000	520,000	-	-
Other Grants & Donations	110,000	95,000	66,000	10,000	10,000
Other Financing Sources					
Sale of capital assets	10,000	10,000	10,000	10,000	10,000
Transfers in from other funds	204,500	400,000	400,000	400,000	400,000
Total Other Financing Sources	<u>214,500</u>	<u>410,000</u>	<u>410,000</u>	<u>410,000</u>	<u>410,000</u>
Total Revenues	<u>6,600,200</u>	<u>6,491,500</u>	<u>5,284,000</u>	<u>3,609,800</u>	<u>3,635,000</u>
Expenditures					
Land	-	-	882,000	-	-
Buildings	397,185	1,371,350	54,525	27,320	1,228,140
Improvements Other Than Buildings	2,472,500	715,170	1,862,640	410,000	605,000
Infrastructure	1,378,000	1,603,000	903,000	913,000	763,000
Machinery & Equipment	1,392,130	2,318,140	1,135,545	880,085	685,320
Total Expenditures	<u>5,639,815</u>	<u>6,007,660</u>	<u>4,837,710</u>	<u>2,230,405</u>	<u>3,281,460</u>
Other Financing Uses					
Transfers out to other funds	1,945,865	1,041,950	2,858,135	2,757,780	1,611,760
Total Other Financing Uses	<u>1,945,865</u>	<u>1,041,950</u>	<u>2,858,135</u>	<u>2,757,780</u>	<u>1,611,760</u>
Total Expenditures	<u>7,585,680</u>	<u>7,049,610</u>	<u>7,695,845</u>	<u>4,988,185</u>	<u>4,893,220</u>
Total Revenues and Other Financing Sources Over (Under) Other Financing Uses and Expenditures	<u>(985,480)</u>	<u>(558,110)</u>	<u>(2,411,845)</u>	<u>(1,378,385)</u>	<u>(1,258,220)</u>
Estimated Ending Fund Balance	<u>\$ 12,084,380</u>	<u>\$ 11,526,270</u>	<u>\$ 9,114,425</u>	<u>\$ 7,736,040</u>	<u>\$ 6,477,820</u>

Capital Budget Revenue Sources



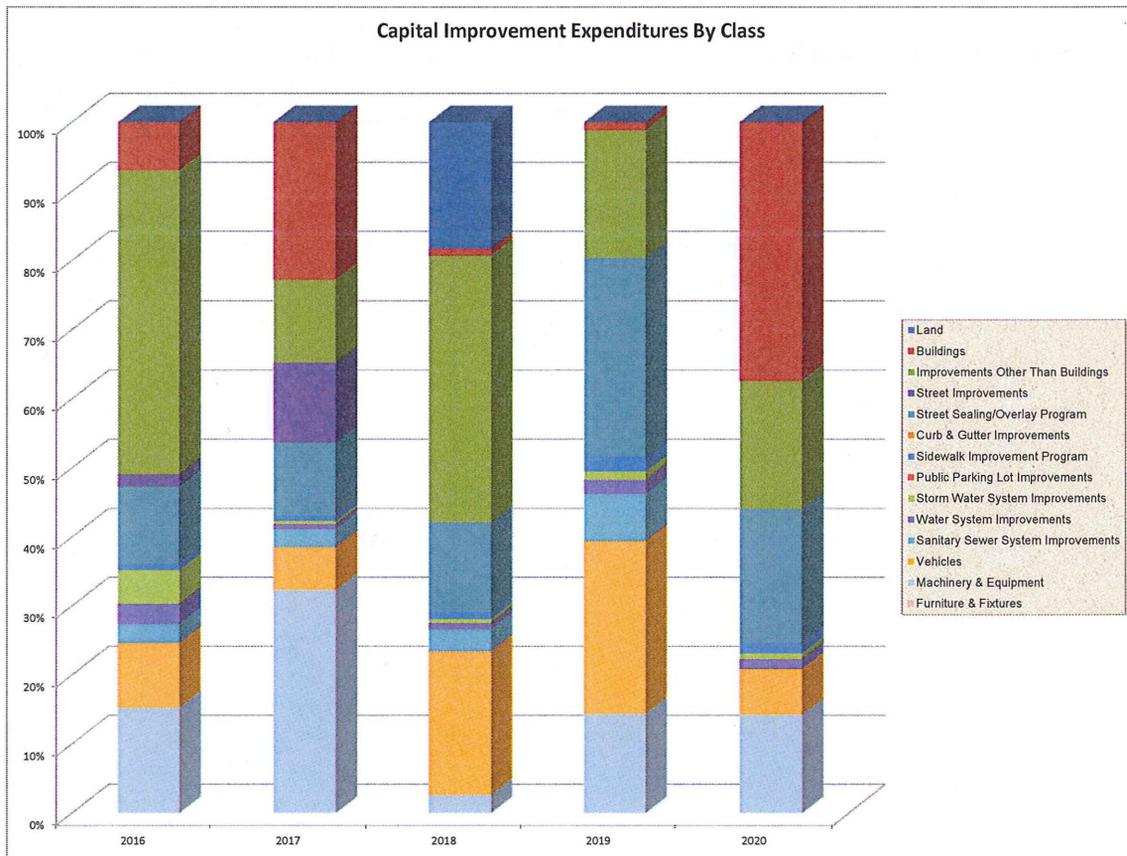
**CITY OF WASHINGTON, MISSOURI
SUMMARY PAGE - CAPITAL REQUEST
Fiscal 2016-2020 Budgets
Capital Improvement Expenditures By Fund**

Fund	2016	2017	2018	2019	2020
General Fund-001					
11 Administration	\$ -	\$ -	\$ -	\$ -	\$ -
12 Legal	-	-	-	-	-
13 Communications	-	1,377,415	-	-	-
14 Police	-	-	-	-	-
15 Finance	-	-	-	-	-
16 Economic Development	-	-	-	-	-
17 Planning and Engineering Services	-	-	-	-	-
18 Streets	-	-	-	-	-
19 Building & Maintenance	-	-	-	-	-
20 Information Technology	-	-	-	-	-
21 Parks & Recreation	110,000	467,550	202,165	297,320	493,140
22 Aquatic Center	-	-	-	-	-
26 Airport	-	-	-	-	-
	110,000	1,844,965	202,165	297,320	493,140
Special Revenue Funds					
Library Fund-003	-	-	-	-	-
Volunteer Fire-004	25,000	-	-	-	45,000
Capital Program Funds					
Vehicle & Equipment Replacement - 010	973,130	688,725	678,545	351,085	640,320
Storm Water Improvements - 250	275,000	25,000	25,000	25,000	25,000
Capital Improvements Sales Tax - 260	1,264,685	258,970	2,232,000	498,000	-
Transportation Tax Sales Tax- 261	2,165,000	1,400,000	1,330,000	690,000	690,000
Enterprise Funds					
Water - 400	419,000	1,279,000	80,000	79,000	1,248,000
Sewage Treatment - 410	390,000	321,000	290,000	290,000	140,000
Solid Waste - 420	18,000	190,000	-	-	-
TOTAL CAPITAL REQUEST	\$ 5,639,815	\$ 6,007,660	\$ 4,837,710	\$ 2,230,405	\$ 3,281,460



CITY OF WASHINGTON, MISSOURI
SUMMARY PAGE - CAPITAL REQUEST
Fiscal 2016-2020 Budgets
Capital Improvement Expenditures By Class

Asset Class	2016	2017	2018	2019	2020
540100 Land	\$ -	\$ -	\$ 882,000	\$ -	\$ -
540200 Buildings	397,185	1,371,350	54,525	27,320	1,228,140
541100 Improvements Other Than Buildings	2,472,500	715,170	1,862,640	410,000	605,000
541101 Street Improvements	105,000	700,000	-	-	-
541102 Street Sealing/Overlay Program	630,000	630,000	630,000	640,000	640,000
541103 Curb & Gutter Improvements	-	-	-	-	-
541104 Sidewalk Improvement Program	50,000	50,000	50,000	50,000	50,000
541105 Public Parking Lot Improvements	-	-	-	-	-
541107 Storm Water System Improvements	275,000	25,000	25,000	25,000	25,000
541110 Water System Improvements	168,000	48,000	48,000	48,000	48,000
541120 Sanitary Sewer System Improvements	150,000	150,000	150,000	150,000	-
542100 Vehicles	530,000	376,950	1,009,200	558,795	217,960
542200 Machinery & Equipment	862,130	1,941,190	126,345	321,290	467,360
542300 Furniture & Fixtures	-	-	-	-	-
TOTAL CAPITAL REQUEST	\$ 5,639,815	\$ 6,007,660	\$ 4,837,710	\$ 2,230,405	\$ 3,281,460



Department	Description	2016	2017	2018	2019	2020
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Communications - 13

Machinery & Equipment - 542200

Console Radio Replacement	\$ -	\$ 627,415	\$ -	\$ -	\$ -
Microwave System	-	750,000	-	-	-

DEPARTMENT TOTAL

\$ -	\$ 1,377,415	\$ -	\$ -	\$ -
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RECAP:

Machinery & Equipment - 542200

\$ -	\$ 1,377,415	\$ -	\$ -	\$ -
\$ -	\$ 1,377,415	\$ -	\$ -	\$ -

Department	Description	2016	2017	2018	2019	2020
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Parks & Recreation

Parks Operations-21

Land - 540100

Buildings - 540200

New Roof/Walls for Parks Admin/Maint	\$ -	\$ 125,000	\$ -	\$ -	\$ -
Main Park Pavilion Roof Replacement	48,000	-	-	-	-
Rennick Riverfront Pavilion Roof Replacement	-	20,600	-	-	-
Replacement of Lions Lake Pavilion #1	-	25,750	-	-	-
Optimist Park Roof Replacements	-	-	20,000	-	-
Lakeview Restroom Roof Replacement	-	-	8,000	-	-
Replacement of Lions Lake Pavilion #2	-	-	26,525	-	-
Replacement of Lions Lake Pavilion #3	-	-	-	27,320	-
Replacement of Lions Lake Pavilion #4	-	-	-	-	28,140

Improvements Other Than Buildings - 541100

Conservation Grant	15,000	15,000	15,000	15,000	15,000
Dog Park Fencing (installed by City)	23,000	-	-	-	-
Lions Lake Playground Replacement	-	100,000	-	-	-
Miller-Post Nature Reserve-Fencing (installed by City)	24,000	6,200	8,640	-	-
Fairgrounds Tennis Court Repairs	-	175,000	-	-	-
Basketball Goals	-	-	24,000	-	-
Optimist Park Playground Replacement	-	-	100,000	-	-
Rotary Riverfront Trail Overlay	-	-	-	155,000	-
Burger Park Playground Replacement	-	-	-	100,000	-
Krog Park Playground Replacement	-	-	-	-	100,000
Tiemann Playground Replacement	-	-	-	-	100,000
Phoenix Park Playground	-	-	-	-	250,000

Vehicles - 542100

Machinery & Equipment - 542200

Furniture & Fixtures - 542300

DEPARTMENT TOTAL

\$ 110,000	\$ 467,550	\$ 202,165	\$ 297,320	\$ 493,140
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RECAP:

Land - 540100	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings - 540200	48,000	171,350	54,525	27,320	28,140
Improvements Other Than Buildings - 541100	62,000	296,200	147,640	270,000	465,000
Vehicles - 542100	-	-	-	-	-
Machinery & Equipment - 542200	-	-	-	-	-
Furniture & Fixtures - 542300	-	-	-	-	-

DEPARTMENT TOTAL

\$ 110,000	\$ 467,550	\$ 202,165	\$ 297,320	\$ 493,140
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Department	Description	2016	2017	2018	2019	2020
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Volunteer Fire- 004
Operations - 24

Improvements Other Than Buildings - 541100

Vehicles - 542100

Machinery & Equipment - 542200

Upgrade Rescue Boat

Chief Vehicle (5-year rotation)

\$	25,000	\$	-	\$	-	\$	-	\$	-
	-		-		-		-		45,000

Furniture & Fixtures - 542300

DEPARTMENT TOTAL

\$	25,000	\$	-	\$	-	\$	-	\$	45,000
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RECAP:

Improvements Other Than Buildings - 541100

Vehicles - 542100

Machinery & Equipment - 542200

Furniture & Fixtures - 542300

\$	-	\$	-	\$	-	\$	-	\$	-
	-		-		-		-		-
	25,000		-		-		-		45,000
	-		-		-		-		-

DEPARTMENT TOTAL

\$	25,000	\$	-	\$	-	\$	-	\$	45,000
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Department	Description	2016	2017	2018	2019	2020
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Vehicle & Equipment Replacement Fund - 010

Vehicles - 542100

Public Safety - Police Department - 14

Three fully equipped police SUV vehicles - (five-year rotation) \$ 145,000 \$ 145,000 \$ 147,000 \$ 147,000 \$ 147,000

Highways and streets - Department 18

Snow Plow Truck (Replaces #42) 140,000 - - - -
 3/4 Ton 4x4 Pickup Truck w/tommy lift (Replace 1990 #35) 39,000 - - - -
 1 Ton 4 x 4 Single Wheel Pickup w/tommy lift (Replace 1996/#70) 40,000 - - - -

Parks - Department 21

2001 3/4 Ton Truck with Lift Gate #84 Replacement 45,000 - - - -
 2004 3/4 Ton Truck with Lift Gate #98 Replacement - 46,350 - - - -
 1998 F-450 40' Aerial Bucket Truck # 85 Replacement - 123,600 - - - -
 2007 F-450 Truck #90 Replacement - - 72,100 - - - -
 2007 3/4 Ton Truck #92 Replacement - - 36,050 - - - -
 1987 Aerial Bucket Truck #87 Replacement - - 297,050 - - - -
 2007 3/4 Ton Truck #95 Replacement - - - 37,130 - - - -
 2008 F-550 Dump Truck #96 Replacement - - - 95,665 - - - -
 2010 1/2 Ton Truck #82 Replacement - - - - 35,480 - - - -
 2011 1/2 Ton Truck #80 Replacement - - - - 35,480 - - - -

Machinery & Equipment - 542200

Police- Department 14

New Livescan Digital Identification Machine 30,000 - - - -

Highways and streets - Department 18

Mosquito Sprayer (Replaces Original Sprayer) 10,000 - - - -
 Street Sweeper (Replaces 2002 Sweeper) 210,000 - - - -
 Backhoe (Replaces 675E old backhoe transferred to Recycling) 120,000 - - - -
 Walk Behind Mower 5,500 - 6,000 - - - -
 Bush Hog (12" pull type) 14,000 - - - -
 Wheel Loader (Replaces 544E) - 160,000 - - - -
 Leaf Vac (Replaces 2002 Self-Contained) - 42,000 - - - -
 6610 Tractor (Replaces 6610) - 45,000 - - - -
 953D Cat (Replaces 953C Cat 1998) - - - - 235,000 - - - -
 Grader (Replace 120G 1981) - - - - 175,000 - - - -

IT - Department 20

Camera System 59,930 - - - -

Parks - Department 21

Forestry Cutter - New 25,000 - - - -
 2006 Toolcat #151 Replacement 58,000 - - - -
 1983 Aerator/Seeder Replacement 23,700 - - - -
 28" Floor Scrubber - New 8,000 - - - -
 2004 Ballfield Groomer #170 Replacement - 19,570 - - - -
 2010 Zero Turn Mower Replacement - 18,540 - - - -
 2010 Wide Area Mower #122 Replacement - 73,205 - - - -
 Cyclone Buffalo Blower - New - 8,250 - - - -
 Equipment/Vehicle Hoist - New - 7,210 - - - -
 1991 Tractor #145 Replacement - - 55,000 - - - -
 1990 Chipper #175 Replacement - - 52,590 - - - -
 1991 26' Trailer #112 Replacement - - 6,200 - - - -
 2006 Soil Conditioner Replacement - - 6,555 - - - -
 2000 Tractor #146 Replacement - - - 62,000 - - - -
 Bobcat Roller Attachment - New for trails and ballfields - - - 9,290 - - - -
 2011 Salt Spreader #94B Replacement - - - - 6,180 - - - -
 2011 Salt Spreader #97B Replacement - - - - 6,180 - - - -

FUND TOTAL

\$ 973,130 \$ 688,725 \$ 678,545 \$ 351,085 \$ 640,320

RECAP:

Vehicles - 542100 \$ 409,000 \$ 314,950 \$ 552,200 \$ 279,795 \$ 217,960
 Machinery & Equipment - 542200 564,130 373,775 126,345 71,290 422,360

DEPARTMENT TOTAL

-159- \$ 973,130 \$ 688,725 \$ 678,545 \$ 351,085 \$ 640,320

Department	Description	2016	2017	2018	2019	2020
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Storm Water Improvement Fund - 250

Stormwater Improvements - 541107

Busch Creek at Jefferson Street Channel Protection-Design	\$	25,000	\$	-	\$	-	\$	-	\$	-
Busch Creek at Jefferson Street Channel Protection-Construction		250,000		-		-		-		-
Annual Stormwater Issues		-		25,000		25,000		25,000		25,000

FUND TOTAL	\$	275,000	\$	25,000	\$	25,000	\$	25,000	\$	25,000
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RECAP:

Stormwater Improvements - 541107	\$	275,000	\$	25,000	\$	25,000	\$	25,000	\$	25,000
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DEPARTMENT TOTAL	\$	275,000	\$	25,000	\$	25,000	\$	25,000	\$	25,000
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Department	Description	2016	2017	2018	2019	2020
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Capital Improvement Sales Tax Fund - 260

Land - 540100

Economic Development -Department 16

Heidmann Industrial Park Lot Development

\$ - \$ - \$ 882,000 \$ - \$ -

Buildings - 540200

Administration- Department 11

City hall improvements (includes Doors/Windows at CH)

129,185 - - - -

Improvements Other Than Buildings - 541100

Economic Development -Department 16

Western Expansion of Vossbrink Drive-Lot #25 Heidmann Industrial Park (Road & Utilities)

500,000 - - - -

Fire -Department 24

Phase I - East Fire Station/Police Substation- Study/Land Acquisition

- - 750,000 - -

Airport -Department 26

Doors

7,000 - - - -

Jet Fuel System Upgrades

8,500 - - - -

Sign

15,000 - - - -

Roof and other improvements

60,000 258,970 - - - -

Administration - Department 11

Downtown Washington Improvements

- - 175,000 - -

Recycling - Department 39

Improvements to building, install fence, replace bins & pave parking lot

300,000 - - - -

Vehicles - 542100

Fire -Department 24

Replace 1998 Rescue Truck 175 (15 yr. rep schedule)

- - 425,000 - -

Apparatus Replacement

- - - 248,000 - -

Machinery & Equipment - 542200

Fire - Department 14

SCBA Air Masks (acquired thru grant in 2005)

- - - 250,000 - -

Police - Department 14

Conversion to I.T.I. software package to include all modules, 15 MDT computers, interfaces to Finance, Court, and Firehouse software.

245,000 - - - -

Furniture & Fixtures - 542300

FUND TOTAL

\$ 1,264,685 \$ 258,970 \$ 2,232,000 \$ 498,000 \$ -

RECAP:

Land - 540100

\$ - \$ - \$ 882,000 \$ - \$ -

Buildings - 540200

129,185 - - - -

Improvements Other Than Buildings - 541100

890,500 258,970 925,000 - -

Vehicles - 542100

- - 425,000 248,000 - -

Machinery & Equipment - 542200

245,000 - - 250,000 - -

Furniture & Fixtures - 542300

- - - - - -

DEPARTMENT TOTAL

\$ 1,264,685 \$ 258,970 \$ 2,232,000 \$ 498,000 \$ -



Main Stage - 2012



Phoenix Park Tennis Courts - 2012

Department	Description	2016	2017	2018	2019	2020
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Transportation Sales Tax Fund - 261

Land - 540100

Buildings - 540200

Improvements Other Than Buildings - 541100

Jefferson Street Bridge Replacement \$1,235,000 \$ - \$ - \$ - \$ -
 (Design \$130,000 Total, Grant \$104,000, City Portion \$26,000)
 (ROW \$50,000 Total, Grant \$40,000, City Portion \$10,000)
 (Construction \$1,190,000, Grant \$952,000, City Portion \$238,000)
 (\$1,370,000 Total, Grant \$1,096,000, City Portion \$274,000)

Lafayette Street Railroad Crossing 90,000 - - - -
 (Design \$10,000 Total, Grant \$8,000, City Portion \$2,000)
 (Construction \$290,000 Total, Grant \$232,000, City Portion \$58,000)
 (\$300,000 Total, Grant \$240,000, City Portion \$60,000)

Bieker & Steutermann Road Improvements 20,000 20,000 650,000 - -
 (Design \$20,000 Total, Grant \$16,000, City Portion \$4,000)
 (ROW \$20,000 Total, Grant \$16,000, City Portion \$4,000)
 (Construction \$650,000, Grant \$520,000, City Portion \$130,000)
 (\$690,000 Total, Grant \$552,000, City Portion \$138,000)

LED Street Signal Upgrade 35,000 - - - -

Street Improvements - 541101

Bluff Rd Improvements 105,000 700,000 - - -
 (Design \$80,000 Total, Grant \$64,000, City Portion \$16,000)
 (Right-of-way \$45,000 Total, Grant \$36,000, City Portion \$9,000)
 (Construction \$700,000 Total, Grant \$560,000, City Portion \$140,000)
 (\$825,000 Total, Grant \$660,000, City Portion \$165,000)

Street Sealing/Overlay Program - 541102

Various Streets - UTBWS (Nova Chip) 315,000 315,000 315,000 320,000 320,000
 Various Streets-Asphalt Overlay 315,000 315,000 315,000 320,000 320,000

Sidewalk Improvement Program - 541104

Various sidewalk improvements 50,000 50,000 50,000 50,000 50,000

FUND TOTAL

\$2,165,000 \$ 1,400,000 \$ 1,330,000 \$ 690,000 \$ 690,000

RECAP:

Land - 540100 \$ - \$ - \$ - \$ - \$ -
 Buildings - 540200 - - - - -
 Improvements Other Than Buildings - 541100 1,380,000 20,000 650,000 - -
 Street Improvements - 541101 105,000 700,000 - - -
 Street Sealing/Overlay Program - 541102 630,000 630,000 630,000 640,000 640,000
 Sidewalk Improvement Program - 541104 50,000 50,000 50,000 50,000 50,000
 Vehicles - 542100 - - - - -
 Machinery & Equipment - 542200 - - - - -
 Furniture & Fixtures - 542300 - - - - -

DEPARTMENT TOTAL

\$2,165,000 \$ 1,400,000 \$ 1,330,000 \$ 690,000 \$ 690,000



Fourteenth Street Bridge - 2012



Department	Description	2016	2017	2018	2019	2020
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Water Fund - 400
Water Operations - 35

Land - 540100

Buildings - 540200

Crestview Interior-New Epoxy Recoat/Possible Sand-Blasting	\$	-	\$ 500,000	\$	-	\$	-
Water Tower Exterior-Removal of Lead Based Paint		-	700,000		-		-
Enduro							
Water Tower Interior 16,000 sq ft		70,000	-	-	-	-	-
Exterior 16,000 sq ft		150,000	-	-	-	-	-
New water tower on east side of town		-	-	-	-	-	900,000
New Well on east side of town		-	-	-	-	-	300,000

Improvements Other Than Buildings - 541100

Water System Improvements - 541110

Various water system improvements	48,000	48,000	48,000	48,000	48,000
Booster Pumping Station on Highway A - This will boost water pressure on Hwy A and subdivisions in the area. Will also provide needed fire protection for this area.	120,000	-	-	-	-

Vehicles - 542100

2000 Chevrolet Express Van	-	31,000	-	-	-
Replace 1999 Dodge Pickup	31,000	-	-	-	-
Replace Supervisor (Chevy Colorado)	-	-	32,000	-	-
Replace 2007 Ford Pickup	-	-	-	31,000	-
Replace 2007 Ford Pickup	-	-	-	-	31,000

Machinery & Equipment - 542200

Furniture & Fixtures - 542300

FUND TOTAL

\$	419,000	\$	1,279,000	\$	80,000	\$	79,000	\$	1,279,000
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RECAP:

Land - 540100	\$	-	\$	-	\$	-	\$	-	\$	-
Buildings - 540200		220,000		1,200,000		-		-		1,200,000
Improvements Other Than Buildings - 541100		-		-		-		-		-
Water System Improvements - 541110		168,000		48,000		48,000		48,000		48,000
Vehicles - 542100		31,000		31,000		32,000		31,000		-
Machinery & Equipment - 542200		-		-		-		-		-
Furniture & Fixtures - 542300		-		-		-		-		-

DEPARTMENT TOTAL

\$	419,000	\$	1,279,000	\$	80,000	\$	79,000	\$	1,248,000
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Department	Description	2016	2017	2018	2019	2020
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Sewage Treatment Fund - 410

Sewage Treatment Collections - 36 Sewage Treatment Plant - 361

Land - 540100

Buildings - 540200

Improvements Other Than Buildings - 541100

Various sewer line and manhole improvements	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Annual Slip Lining	100,000	100,000	100,000	100,000	100,000

Sanitary Sewer System Improvements - 541120

Upgrading West-End Liftstation	150,000	-	-	-	-
Upgrading Fairfield Liftstation	-	150,000	-	-	-
Upgrading Fulton Street Liftstation	-	-	150,000	-	-
Upgrade West Fifth Street Liftstation	-	-	-	150,000	-

Vehicles - 542100

1-Ton Tooltruck w/crane	90,000	-	-	-	-
Replace 2007 Ford Pickup	-	31,000	-	-	-

Machinery & Equipment - 542200

Skid Load Trailer	10,000	-	-	-	-
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Furniture & Fixtures - 542300

FUND TOTAL	\$ 390,000	\$ 321,000	\$ 290,000	\$ 290,000	\$ 140,000
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RECAP:

Land - 540100	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings - 540200	-	-	-	-	-
Improvements Other Than Buildings - 541100	140,000	140,000	140,000	140,000	140,000
Sanitary Sewer System Improvements - 541120	150,000	150,000	150,000	150,000	-
Vehicles - 542100	90,000	31,000	-	-	-
Machinery & Equipment - 542200	10,000	-	-	-	-
Furniture & Fixtures - 542300	-	-	-	-	-

DEPARTMENT TOTAL	\$ 390,000	\$ 321,000	\$ 290,000	\$ 290,000	\$ 140,000
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Walnut Street Liftstation 2011



Department	Description	2016	2017	2018	2019	2020
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Solid Waste Fund - 420

Refuse Collection Operations - 37

Vehicles - 542100

\$ - \$ - \$ - \$ - \$ -

Machinery & Equipment - 542200

Landfill Operations - 38

Improvements Other Than Buildings - 541100

Buildings - 540200

Machinery & Equipment - 542200

Recycling Operations - 39

Buildings - 540200

Improvements Other Than Buildings - 541100

Vehicles - 542100

Machinery & Equipment - 542200

Bobcat Accessory Trailer	18,000	-	-	-	-
Bobcat (Replace S250)	-	70,000	-	-	-
Baler (Replaces Excel Ex-63)	-	120,000	-	-	-

FUND TOTAL	\$ 18,000	\$ 190,000	\$ -	\$ -	\$ -
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RECAP:

Buildings - 540200	-	-	-	-	-
Improvements Other Than Buildings - 541100	-	-	-	-	-
Vehicles - 542100	-	-	-	-	-
Machinery & Equipment - 542200	18,000	190,000	-	-	-

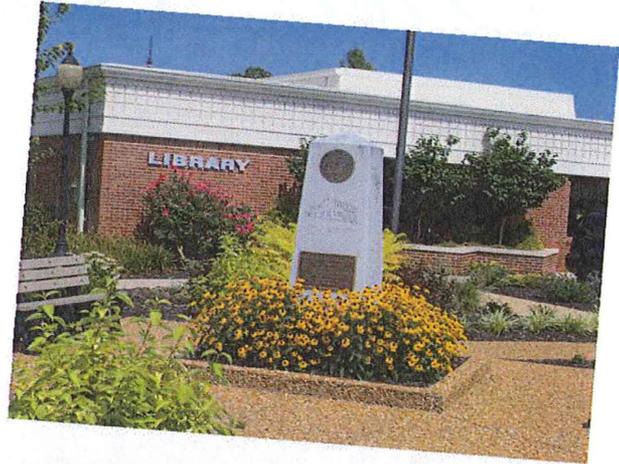
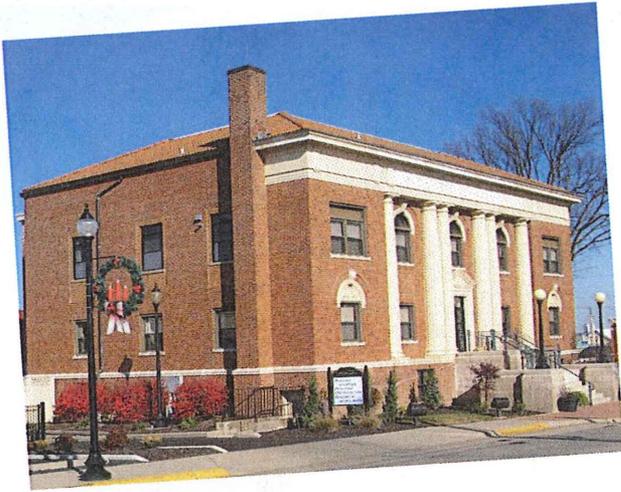
DEPARTMENT TOTAL	\$ 18,000	\$ 190,000	\$ -	\$ -	\$ -
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Five Year Budget



Five Year Budget By Fund



Five-Year Budget By Fund

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

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

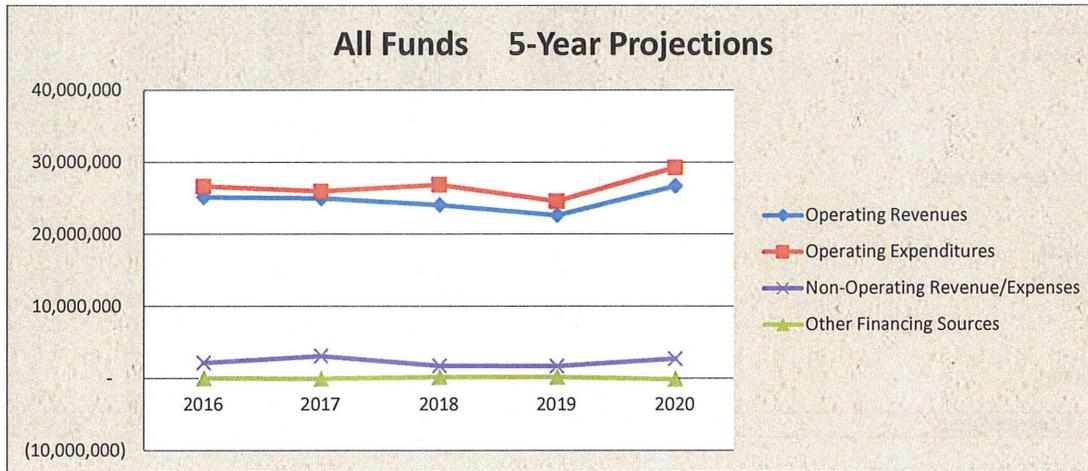
Budget Assumptions:

- Estimated sales tax revenue to increase by 4 % in 2016 and 1 % annually thereafter.
- Estimated health insurance at 10% increase for 2016 and 10% thereafter annually.
- The 2016 budget contains a 2% merit increase. Estimated 1% increase in personnel expenditures thereafter annually.
- Estimated charges for services to increase by 2 % annually.
- Charges for services-enterprise funds. There are no currently scheduled rate increases.
- Estimated property tax revenue to increase 1% annually.
Next assessment year is 2017.
- No new debt issues anticipated.



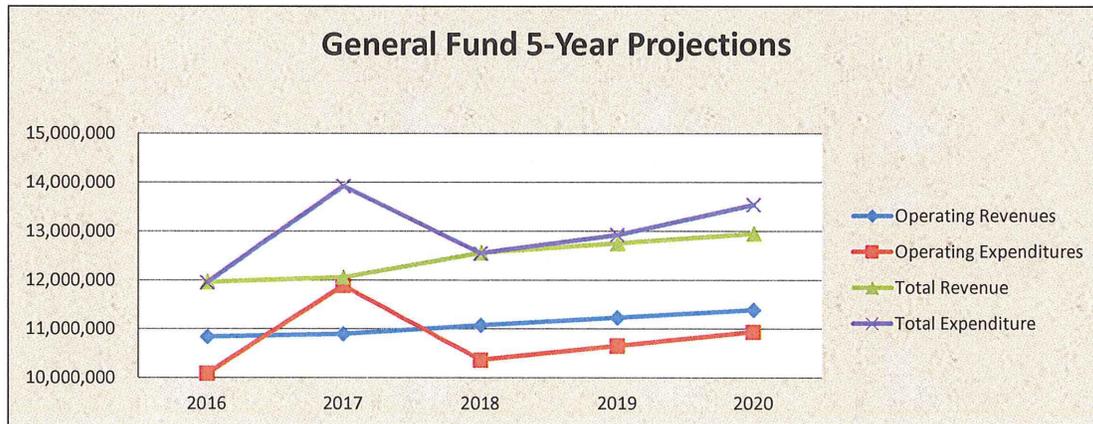
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2016 through 2020

All Funds	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020
ESTIMATED BEGINNING FUND BALANCE/NET POSITION, October 1	\$ 25,934,680	\$ 24,545,165	\$ 22,381,259	\$ 19,983,574	\$ 18,503,564
TOTAL OPERATING REVENUES	25,124,395	24,967,385	24,046,625	22,630,495	26,667,260
TOTAL OPERATING EXPENDITURES/EXPENSES	26,641,670	25,954,691	26,870,910	24,572,905	29,251,965
TOTAL NON-OPERATING REVENUES/EXPENSES	2,165,040	3,097,400	1,738,300	1,720,100	2,724,700
TOTAL OTHER FINANCING SOURCES (USES)	10,000	(60,900)	169,600	171,300	(115,700)
NET CHANGE IN FUND BALANCE/NET POSITION	(3,672,315)	(4,145,606)	(4,392,985)	(3,491,210)	(5,425,105)
ESTIMATED ENDING FUND BALANCE/NET POSITION, September 30	\$ 22,262,365	\$ 20,399,559	\$ 17,988,274	\$ 16,492,364	\$ 13,078,459



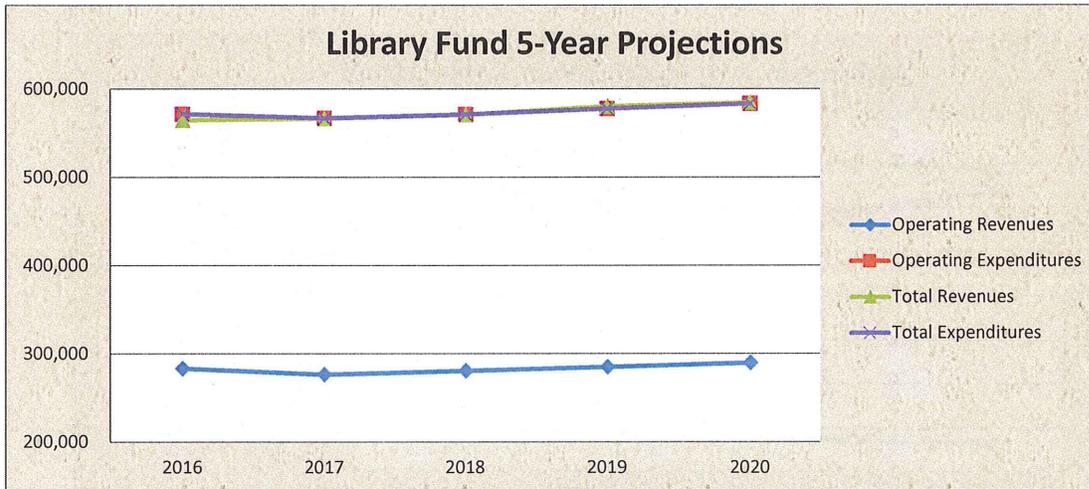
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2016 through 2020

GENERAL FUND	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 4,473,310	\$ 4,478,750	\$ 2,609,970	\$ 2,620,210	\$ 2,446,865
OPERATING REVENUES:					
Taxes	8,847,960	8,985,190	9,107,130	9,213,570	9,319,510
Licenses and permits	198,100	164,800	169,800	174,800	179,800
Intergovernmental	105,500	79,500	79,500	79,500	79,500
Charges for services	1,247,925	1,255,850	1,302,550	1,344,450	1,387,450
Fines	180,000	180,000	181,000	181,000	182,000
Investment income	66,000	45,000	45,500	46,000	46,500
Rents	162,645	165,580	167,100	169,600	170,200
Donations	32,700	24,100	24,100	24,100	24,100
TOTAL OPERATING REVENUES	10,840,830	10,900,020	11,076,680	11,233,020	11,389,060
OPERATING EXPENDITURES:					
Administration	899,360	841,510	857,480	864,625	875,250
Tourism	119,000	120,200	121,400	122,600	124,000
Front Street Properties	33,120	33,120	33,120	33,120	33,120
Senior Center Operations	49,480	49,480	49,480	49,480	49,480
Municipal Court	41,830	38,685	38,885	39,235	39,570
Communications	1,008,410	1,049,650	1,070,565	1,088,315	1,103,920
Police	2,683,850	2,704,000	2,769,510	2,808,110	2,853,115
Finance	571,745	575,680	588,570	596,495	609,005
Economic/Community Development	137,990	139,375	143,000	144,815	146,900
Engineering	454,495	489,360	444,450	449,480	454,620
Street	1,499,050	1,507,450	1,544,645	1,567,740	1,592,000
Building & Maintenance	172,900	173,480	176,535	178,155	179,880
Information Technology	580,280	592,235	598,865	603,170	606,995
Parks & Recreation	1,312,120	1,302,985	1,319,320	1,341,505	1,361,335
Pool	242,560	226,825	228,650	230,575	232,400
Airport	168,990	171,100	174,600	176,125	177,650
Debt Service - interest	3,300	3,300	3,300	3,300	3,300
Capital Outlay	110,000	1,869,965	202,165	352,320	493,140
TOTAL OPERATING EXPENDITURES	10,088,480	11,888,400	10,364,540	10,649,165	10,935,680
TOTAL OTHER FINANCING SOURCES (USES):					
Transfers in	1,119,965	1,154,100	1,481,600	1,516,900	1,558,400
Transfers out	(1,866,875)	(2,034,500)	(2,183,500)	(2,274,100)	(2,603,600)
TOTAL OTHER FINANCING SOURCES (USES)	(746,910)	(880,400)	(701,900)	(757,200)	(1,045,200)
NET CHANGE IN FUND BALANCE	5,440	(1,868,780)	10,240	(173,345)	(591,820)
ESTIMATED ENDING FUND BALANCE, September 30	4,478,750	2,609,970	2,620,210	2,446,865	1,855,045
Dedicated Reserves:					
<i>15% Fund Balance, reserved for operations</i>	(1,496,280)	(1,502,270)	(1,523,860)	(1,544,030)	(1,565,890)
PROJECTED UNRESERVED FUND BALANCES, September 30	\$ 2,982,470	\$ 1,107,700	\$ 1,096,350	\$ 902,835	\$ 289,155



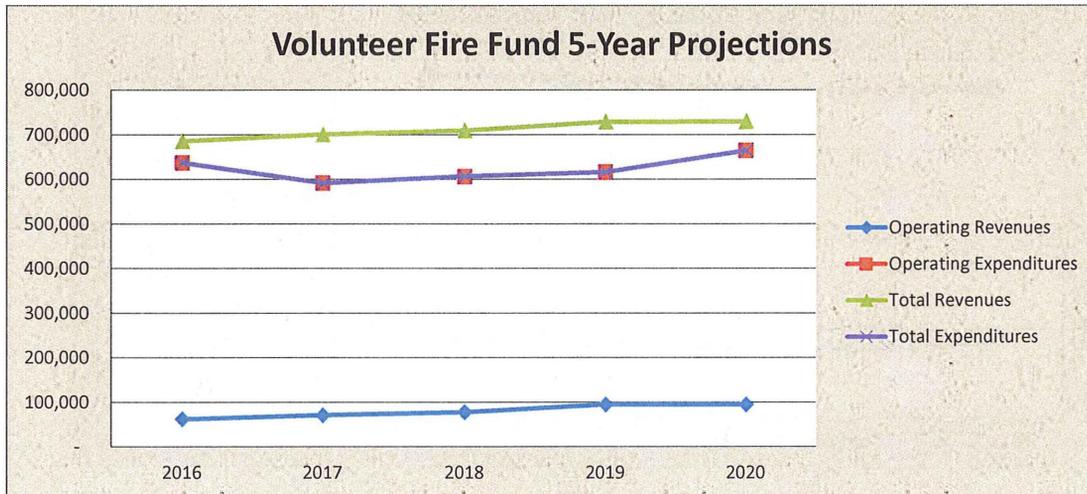
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2016 through 2020

Library Fund	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 92,580	\$ 85,765	\$ 85,100	\$ 84,500	\$ 86,755
REVENUES:					
Taxes	162,600	162,750	165,150	167,500	169,950
Intergovernmental	1,100	1,100	1,100	1,100	1,100
Charges for services	81,300	83,300	85,300	87,300	89,300
Fines	2,500	2,500	2,500	2,500	2,500
Investment income	16,500	16,500	16,500	16,500	16,500
Donations	19,000	10,000	10,000	10,000	10,000
TOTAL OPERATING REVENUES	283,000	276,150	280,550	284,900	289,350
OPERATING EXPENDITURES:					
Personal services	418,560	419,070	420,005	425,200	429,345
Operation & maintenance	152,755	147,745	151,145	152,445	153,945
TOTAL OPERATING EXPENDITURES	571,315	566,815	571,150	577,645	583,290
TOTAL OTHER FINANCING SOURCES (USES):					
Transfers in	281,500	290,000	290,000	295,000	295,000
NET CHANGE IN FUND BALANCE	(6,815)	(665)	(600)	2,255	1,060
ESTIMATED ENDING FUND BALANCE, September 30	85,765	85,100	84,500	86,755	87,815
Dedicated Reserves:					
<i>15% Fund Balance, reserved for operations</i>	(85,700)	(85,020)	(85,670)	(86,650)	(87,490)
PROJECTED UNRESERVED FUND BALANCES, September 30	\$ 65	\$ 80	\$ (1,170)	\$ 105	\$ 325



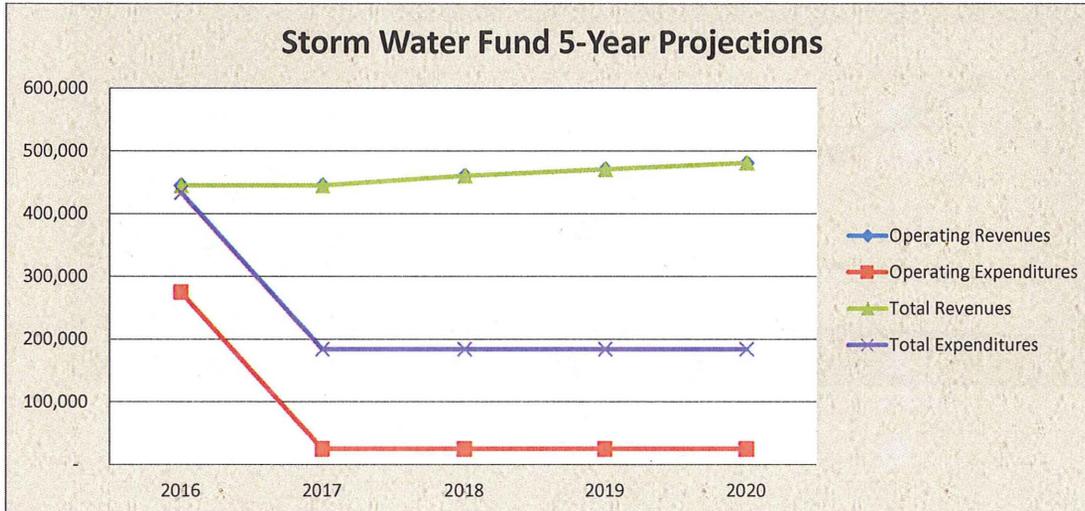
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
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Volunteer Fire	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 1,045,410	\$ 1,093,755	\$ 1,202,910	\$ 1,306,025	\$ 1,418,825
REVENUES:					
Charges for services	50,300	59,100	66,100	83,100	83,100
Rent	8,330	8,330	8,330	8,330	8,330
Investment income	3,000	3,000	3,000	3,000	3,000
Donations	100	100	100	100	100
TOTAL OPERATING REVENUES	61,730	70,530	77,530	94,530	94,530
OPERATING EXPENDITURES:					
Personal services	200,800	202,110	204,385	206,415	208,285
Operation & maintenance	411,460	389,265	402,030	409,315	411,415
Capital Outlay	25,000	-	-	-	45,000
TOTAL OPERATING EXPENDITURES	637,260	591,375	606,415	615,730	664,700
TOTAL OTHER FINANCING SOURCES (USES):					
Transfers in	623,875	630,000	632,000	634,000	635,000
TOTAL OTHER FINANCING SOURCES (USES)	623,875	630,000	632,000	634,000	635,000
NET CHANGE IN FUND BALANCE	48,345	109,155	103,115	112,800	64,830
ESTIMATED ENDING FUND BALANCE, September 30	1,093,755	1,202,910	1,306,025	1,418,825	1,483,655
Dedicated Reserves:					
15% Fund Balance, reserved for operations	(91,840)	(88,710)	(90,960)	(92,360)	(92,960)
PROJECTED UNRESERVED FUND BALANCES, September 30	\$ 1,001,915	\$ 1,114,200	\$ 1,215,065	\$ 1,326,465	\$ 1,390,695



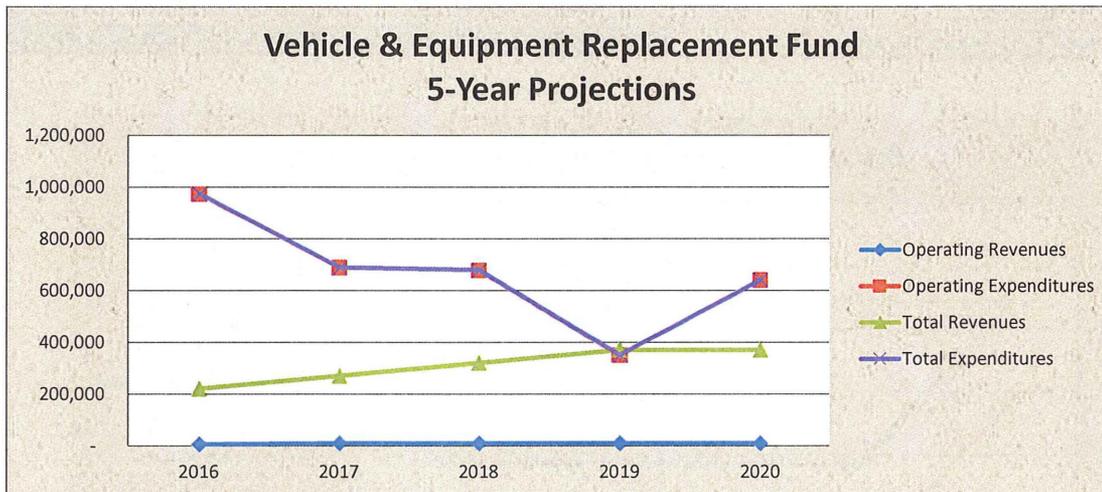
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2016 through 2020

Storm Water	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 3,242,420	\$ 3,253,955	\$ 3,514,955	\$ 3,791,455	\$ 4,078,255
REVENUES:					
Taxes	435,000	435,000	450,000	460,000	470,000
Charges for services	1,000	1,000	1,000	1,000	1,000
Investment income	9,000	9,000	9,500	9,800	10,000
TOTAL OPERATING REVENUES	445,000	445,000	460,500	470,800	481,000
OPERATING EXPENDITURES:					
Capital Outlay	275,000	25,000	25,000	25,000	25,000
TOTAL OPERATING EXPENDITURES	275,000	25,000	25,000	25,000	25,000
TOTAL OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	(158,465)	(159,000)	(159,000)	(159,000)	(159,000)
TOTAL OTHER FINANCING SOURCES (USES)	(158,465)	(159,000)	(159,000)	(159,000)	(159,000)
NET CHANGE IN FUND BALANCE	11,535	261,000	276,500	286,800	297,000
PROJECTED RESERVED FUND BALANCES, September 30	\$ 3,253,955	\$ 3,514,955	\$ 3,791,455	\$ 4,078,255	\$ 4,375,255



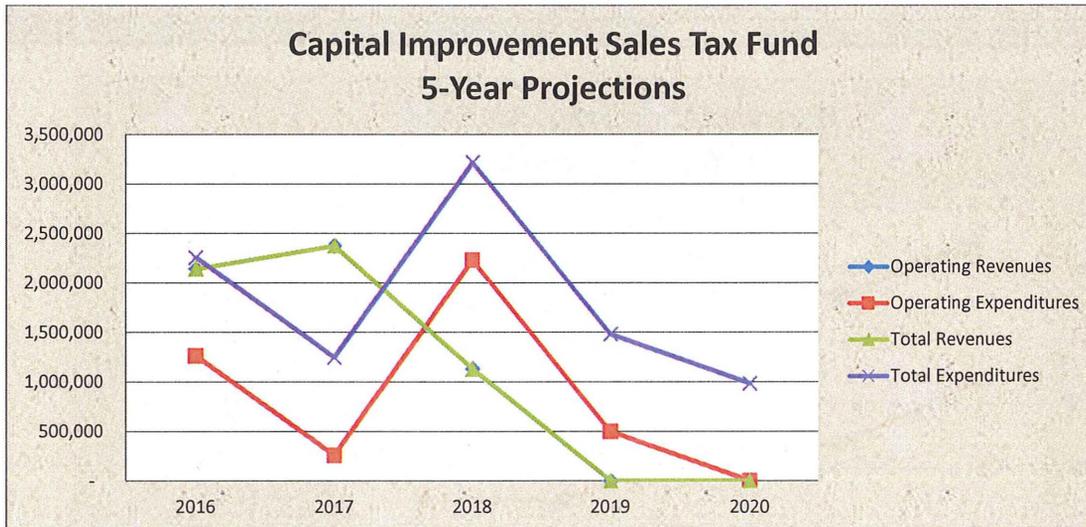
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2016 through 2020

Vehicle & Equipment Replacement	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 1,890,450	\$ 1,137,820	\$ 719,095	\$ 360,550	\$ 379,465
REVENUES:					
Investment income	6,000	10,000	10,000	10,000	10,000
TOTAL OPERATING REVENUES	6,000	10,000	10,000	10,000	10,000
OPERATING EXPENDITURES:					
Capital Outlay	973,130	688,725	678,545	351,085	640,320
TOTAL OPERATING EXPENDITURES	973,130	688,725	678,545	351,085	640,320
TOTAL OTHER FINANCING SOURCES (USES):					
Sale of capital assets	10,000	10,000	10,000	10,000	10,000
Transfers in	204,500	250,000	300,000	350,000	350,000
TOTAL OTHER FINANCING SOURCES (USES)	214,500	260,000	310,000	360,000	360,000
NET CHANGE IN FUND BALANCE	(752,630)	(418,725)	(358,545)	18,915	(270,320)
PROJECTED RESERVED FUND BALANCES, September 30	\$ 1,137,820	\$ 719,095	\$ 360,550	\$ 379,465	\$ 109,145



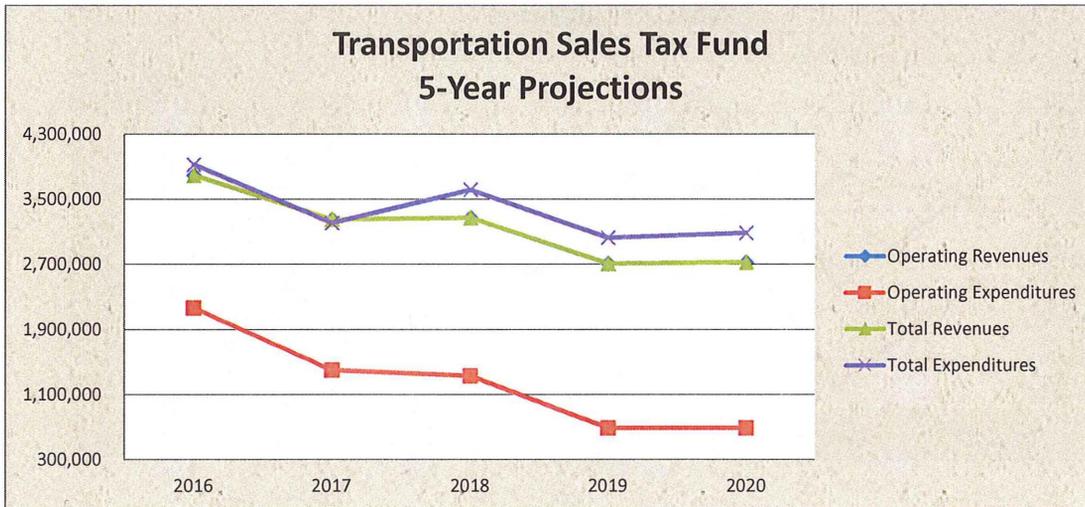
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2016 through 2020

Capital Improvement Sales Tax	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 4,770,260	\$ 4,655,835	\$ 5,783,065	\$ 3,695,035	\$ 2,212,485
REVENUES:					
Taxes	2,021,000	2,030,000	1,065,000	-	-
Intergovernmental	-	250,000	-	-	-
Investment income	9,700	9,500	9,500	-	-
Donations	110,000	85,000	56,000	-	-
TOTAL OPERATING REVENUES	2,140,700	2,374,500	1,130,500	-	-
OPERATING EXPENDITURES:					
Capital Outlay	1,264,685	258,970	2,232,000	498,000	-
TOTAL OPERATING EXPENDITURES	1,264,685	258,970	2,232,000	498,000	-
TOTAL OTHER FINANCING SOURCES (USES):					
Transfers out	(990,440)	(988,300)	(986,530)	(984,550)	(983,220)
NET CHANGE IN FUND BALANCE	(114,425)	1,127,230	(2,088,030)	(1,482,550)	(983,220)
PROJECTED RESERVED FUND BALANCES, September 30	\$ 4,655,835	\$ 5,783,065	\$ 3,695,035	\$ 2,212,485	\$ 1,229,265



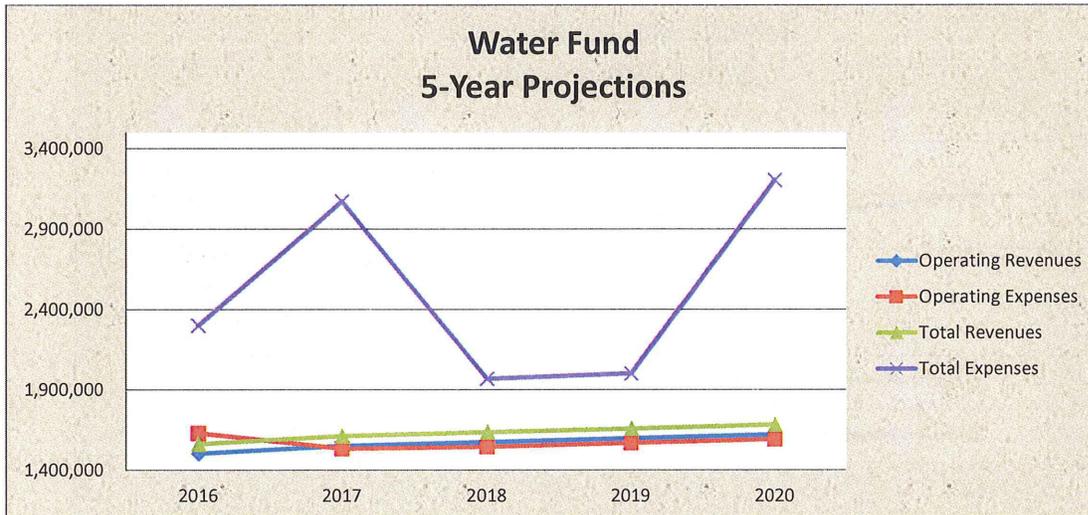
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2016 through 2020

Transportation Sales Tax Fund	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 3,166,730	\$ 3,036,770	\$ 3,080,570	\$ 2,737,800	\$ 2,421,250
REVENUES:					
Taxes	2,666,000	2,667,000	2,744,000	2,701,000	2,716,000
Intergovernmental	1,124,000	576,000	520,000	-	-
Investment income	4,000	8,000	8,000	8,000	8,000
TOTAL OPERATING REVENUES	3,794,000	3,251,000	3,272,000	2,709,000	2,724,000
OPERATING EXPENDITURES:					
Capital Outlay	2,165,000	1,400,000	1,330,000	690,000	690,000
TOTAL OPERATING EXPENDITURES	2,165,000	1,400,000	1,330,000	690,000	690,000
TOTAL OTHER FINANCING SOURCES (USES):					
Loan Proceeds	-	-	-	-	-
Debt Service Payment	-	-	-	-	-
Transfers out	(1,758,960)	(1,807,200)	(2,284,770)	(2,335,550)	(2,395,680)
TOTAL OTHER FINANCING SOURCES (USES)	(1,758,960)	(1,807,200)	(2,284,770)	(2,335,550)	(2,395,680)
NET CHANGE IN FUND BALANCE	(129,960)	43,800	(342,770)	(316,550)	(361,680)
PROJECTED RESERVED FUND BALANCES, September 30	\$ 3,036,770	\$ 3,080,570	\$ 2,737,800	\$ 2,421,250	\$ 2,059,570



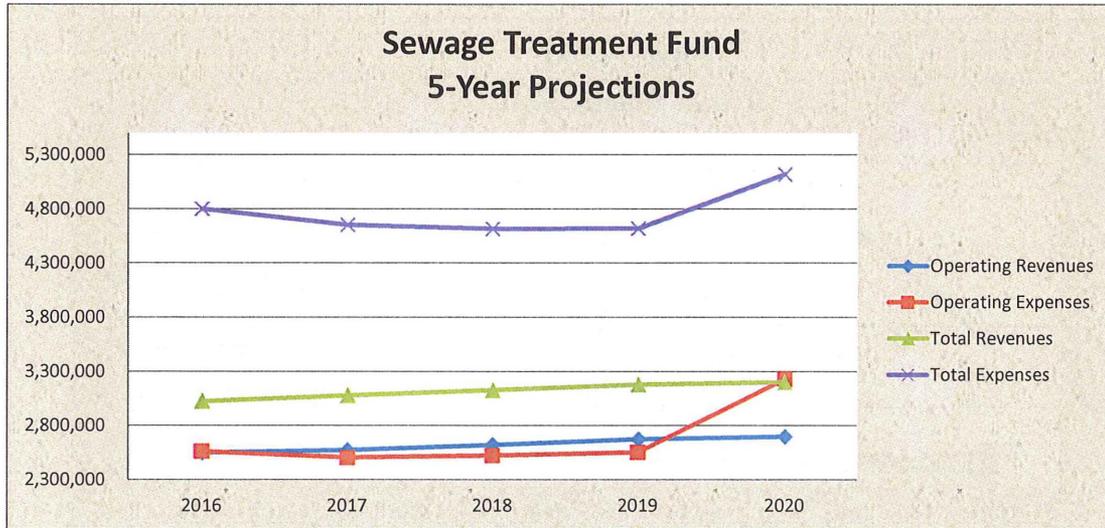
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
September 30, 2016 through 2020

Water	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020
ESTIMATED BEGINNING NET POSITION, October 1	\$ 6,464,560	\$ 6,267,230	\$ 6,218,444	\$ 6,184,569	\$ 6,154,174
OPERATING REVENUES:					
Charges for services	1,503,000	1,551,500	1,574,500	1,597,500	1,622,500
TOTAL OPERATING REVENUES	1,503,000	1,551,500	1,574,500	1,597,500	1,622,500
OPERATING EXPENSES:					
Personal services	570,730	574,076	587,930	599,480	609,440
Operation & maintenance	644,070	639,670	646,405	658,775	672,345
Small tools/equipment/fixtures	29,650	-	-	-	-
Depreciation expense	385,000	320,000	310,000	310,000	310,000
TOTAL OPERATING EXPENSES	1,629,450	1,533,746	1,544,335	1,568,255	1,591,785
NONOPERATING REVENUES (EXPENSES)					
Investment income	6,300	7,300	7,300	7,300	7,300
Miscellaneous	53,460	53,460	53,460	53,460	53,460
Interest and fiscal charges	(129,140)	(127,300)	(124,800)	(120,400)	(115,200)
Principal - debt service	(121,200)	(131,800)	(219,700)	(233,300)	(249,200)
Capital outlay	(419,000)	(1,279,000)	(80,000)	(79,000)	(1,248,000)
TOTAL NONOPERATING REVENUES (EXPENSES)	(609,580)	(1,477,340)	(363,740)	(371,940)	(1,551,640)
TRANSFERS					
Transfers in	-	-	-	-	-
Transfers out	(1,500)	-	-	-	-
TOTAL TRANSFERS	(1,500)	-	-	-	-
CHANGE IN NET POSITION	(737,530)	(1,459,586)	(333,575)	(342,695)	(1,520,925)
ESTIMATED ENDING NET POSITION, September 30	5,727,030	4,807,644	5,884,869	5,841,874	4,633,249
Adjustments for capital outlay and debt service	540,200	1,410,800	299,700	312,300	1,497,200
Less: Invested in capital assets, net of related debt	(5,207,750)	(6,166,750)	(5,936,750)	(5,705,750)	(6,643,750)
Less Funding Requirements:					
25% Fund Balance, committed for operations	(311,100)	(303,400)	(308,600)	(314,600)	(320,400)
PROJECTED UNRESERVED NET POSITION, September 30	\$ 748,380	\$ (251,706)	\$ (60,781)	\$ 133,824	\$ (833,701)



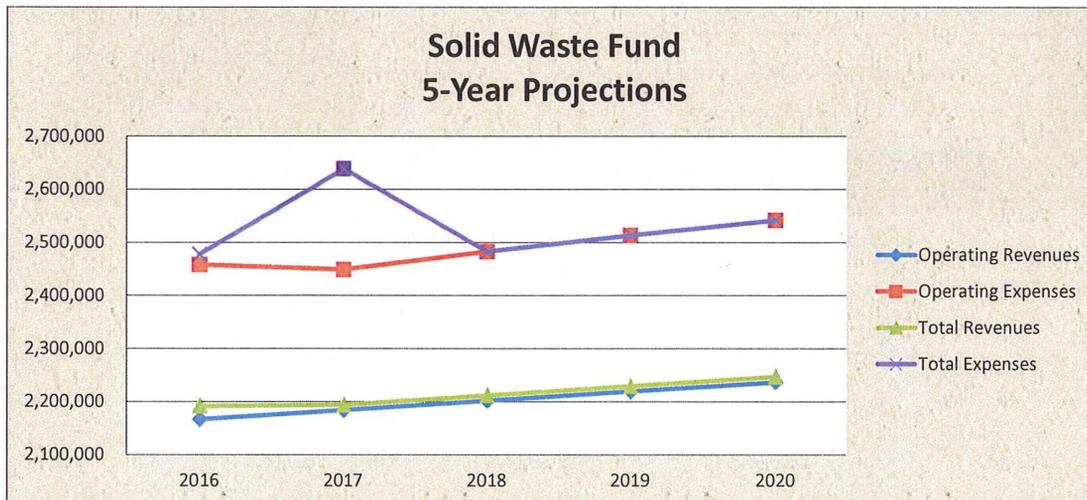
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
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Sewage Treatment	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020
ESTIMATED BEGINNING NET POSITION, October 1	\$ 10,342,780	\$ 9,886,330	\$ 9,578,905	\$ 9,340,850	\$ 9,166,330
OPERATING REVENUES:					
Charges for services	2,548,600	2,572,100	2,622,100	2,672,600	2,697,600
TOTAL OPERATING REVENUES	2,548,600	2,572,100	2,622,100	2,672,600	2,697,600
OPERATING EXPENSES:					
Personal services	576,860	585,720	595,730	611,290	617,140
Operation & maintenance	756,630	718,245	728,365	741,170	1,411,565
Small tools/equipment/fixtures	27,600	-	-	-	-
Depreciation expense	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
TOTAL OPERATING EXPENSES	2,561,090	2,503,965	2,524,095	2,552,460	3,228,705
NONOPERATING REVENUES (EXPENSES)					
Investment income	462,000	492,000	492,000	492,000	492,000
Miscellaneous	13,000	13,000	13,000	13,000	13,000
Interest and fiscal charges	(717,460)	(679,060)	(639,560)	(598,160)	(558,060)
Principal - debt service	(930,000)	(945,000)	(960,000)	(975,000)	(990,000)
Capital outlay	(390,000)	(321,000)	(290,000)	(290,000)	(140,000)
TOTAL NONOPERATING REVENUES (EXPENSES)	(1,562,460)	(1,440,060)	(1,384,560)	(1,358,160)	(1,183,060)
TRANSFERS					
Transfers out	(201,500)	(201,500)	(201,500)	(201,500)	(201,500)
TOTAL TRANSFERS	(201,500)	(201,500)	(201,500)	(201,500)	(201,500)
CHANGE IN NET POSITION	(1,776,450)	(1,573,425)	(1,488,055)	(1,439,520)	(1,915,665)
ESTIMATED ENDING NET POSITION, September 30	8,566,330	8,312,905	8,090,850	7,901,330	7,250,665
Adjustments for capital outlay and debt service	1,320,000	1,266,000	1,250,000	1,265,000	1,130,000
Less: Invested in capital assets, net of related debt	(10,340,240)	(10,406,240)	(10,456,240)	(10,521,240)	(10,451,240)
Less Funding Requirements:					
25% Fund Balance, committed for operations	(340,300)	(326,000)	(331,000)	(338,100)	(507,200)
PROJECTED UNRESERVED NET POSITION, September 30	\$ (794,210)	\$ (1,153,335)	\$ (1,446,390)	\$ (1,693,010)	\$ (2,577,775)



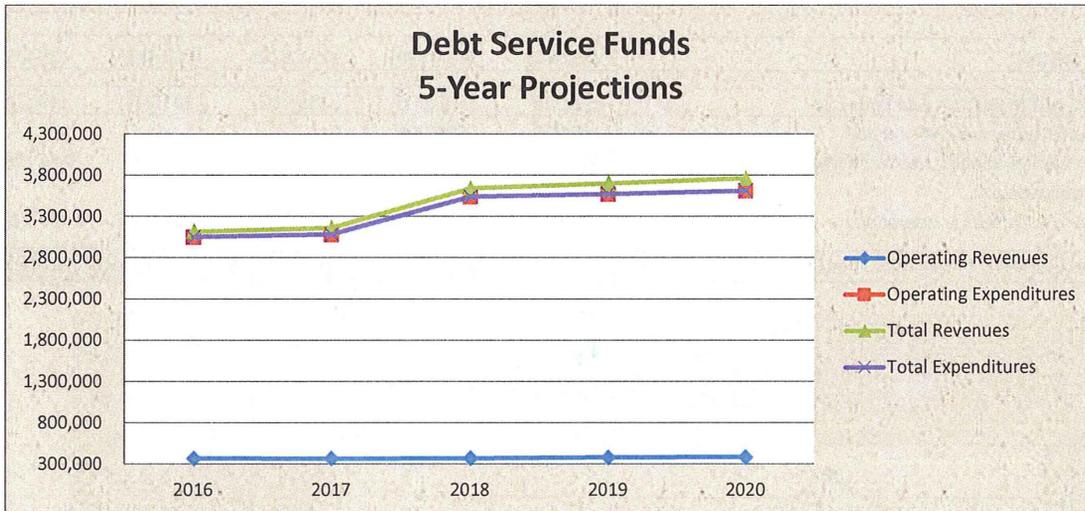
CITY OF WASHINGTON, MISSOURI
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Solid Waste	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020
ESTIMATED BEGINNING NET POSITION, October 1	\$ 1,178,780	\$ 910,815	\$ 656,125	\$ 385,100	\$ 101,240
OPERATING REVENUES:					
Charges for services	2,166,650	2,184,150	2,201,650	2,219,150	2,236,650
TOTAL OPERATING REVENUES	2,166,650	2,184,150	2,201,650	2,219,150	2,236,650
OPERATING EXPENSES:					
Personal services	921,040	930,055	953,095	972,445	989,255
Operation & maintenance	1,275,375	1,265,885	1,275,530	1,286,365	1,298,080
Small tools/equipment/fixtures	10,700	1,900	2,050	2,200	2,300
Depreciation expense	251,000	251,000	252,000	252,000	252,000
TOTAL OPERATING EXPENSES	2,458,115	2,448,840	2,482,675	2,513,010	2,541,635
NONOPERATING REVENUES (EXPENSES)					
Investment income	10,000	10,000	10,000	10,000	10,000
Capital outlay	(18,000)	(190,000)	-	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	7,000	(180,000)	10,000	10,000	10,000
TRANSFERS					
Transfers in	-	-	-	-	-
Transfers out	(1,500)	-	-	-	-
TOTAL TRANSFERS	(1,500)	-	-	-	-
CHANGE IN NET POSITION	(285,965)	(444,690)	(271,025)	(283,860)	(294,985)
ESTIMATED ENDING NET POSITION, September 30	892,815	466,125	385,100	101,240	(193,745)
Adjustments for capital outlay and debt service	18,000	190,000	-	-	-
Less: Invested in capital assets, net of related debt	2,324,500	2,765,500	3,017,500	3,269,500	3,521,500
Less Funding Requirements:					
25% Fund Balance, committed for operations	(551,800)	(549,500)	(557,700)	(565,300)	(572,400)
PROJECTED UNRESERVED NET POSITION, September 30	\$ 2,683,515	\$ 2,872,125	\$ 2,844,900	\$ 2,805,440	\$ 2,755,355



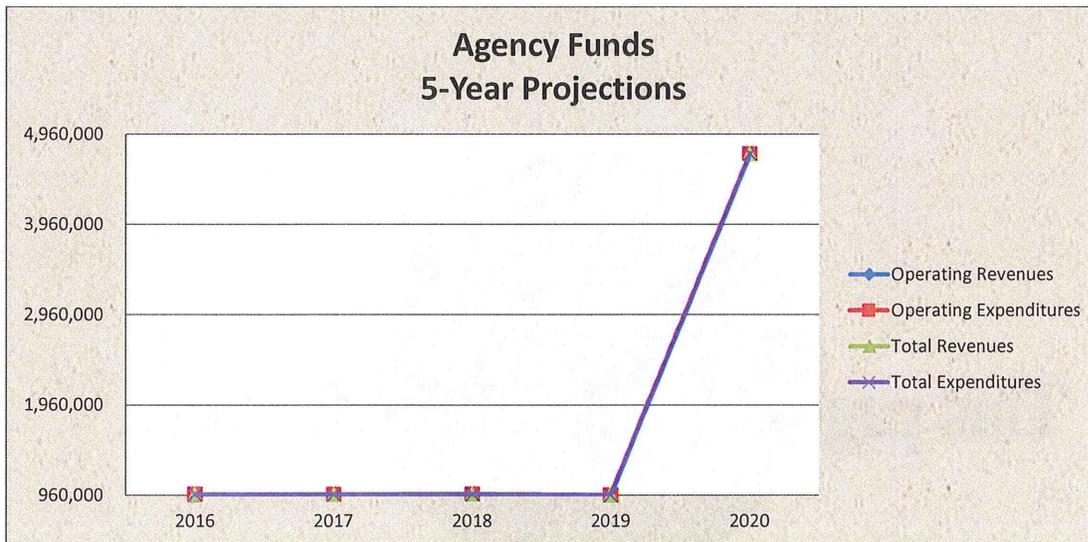
CITY OF WASHINGTON, MISSOURI
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Debt Service	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 612,690	\$ 678,830	\$ 757,910	\$ 857,670	\$ 984,210
REVENUES:					
Taxes	241,950	240,400	243,080	250,960	253,440
Investment income	123,935	124,535	125,535	126,535	127,535
TOTAL OPERATING REVENUES	365,885	364,935	368,615	377,495	380,975
OPERATING EXPENDITURES:					
Operation & maintenance	21,555	21,555	21,555	21,555	21,555
Debt service - principal	1,956,330	2,047,200	2,575,300	2,692,700	2,827,800
Debt service - interest	1,071,260	1,012,600	943,300	856,800	759,900
TOTAL OPERATING EXPENDITURES	3,049,145	3,081,355	3,540,155	3,571,055	3,609,255
TOTAL OTHER FINANCING SOURCES (USES):					
Transfers in	2,749,400	2,795,500	3,271,300	3,320,100	3,378,900
TOTAL OTHER FINANCING SOURCES (USES)	2,749,400	2,795,500	3,271,300	3,320,100	3,378,900
NET CHANGE IN FUND BALANCE	66,140	79,080	99,760	126,540	150,620
PROJECTED RESERVED FUND BALANCES, September 30	\$ 678,830	\$ 757,910	\$ 857,670	\$ 984,210	\$ 1,134,830



CITY OF WASHINGTON, MISSOURI
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Agency	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES:					
Rent	969,000	967,500	972,000	961,500	4,741,595
TOTAL OPERATING REVENUES	969,000	967,500	972,000	961,500	4,741,595
OPERATING EXPENDITURES:					
Capital Outlay	-	-	-	-	-
Debt service - principal	747,000	758,000	775,000	789,000	4,605,595
Debt service - interest	222,000	209,500	197,000	172,500	136,000
TOTAL OPERATING EXPENDITURES	969,000	967,500	972,000	961,500	4,741,595
NET CHANGE IN FUND BALANCE	-	-	-	-	-
PROJECTED RESERVED FUND BALANCES, September 30	\$ -				



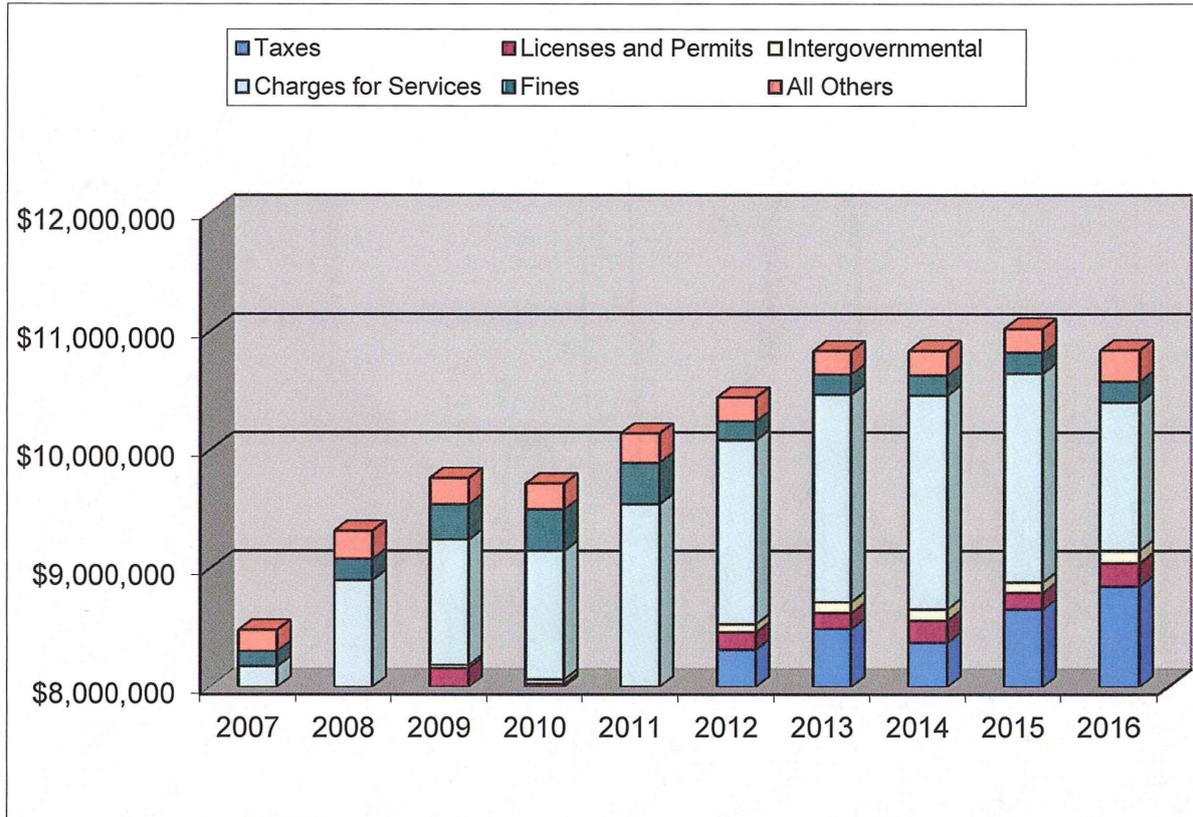
Appendix



CITY OF WASHINGTON, MISSOURI

General Revenues by Source - Budget

Last Ten Fiscal Years

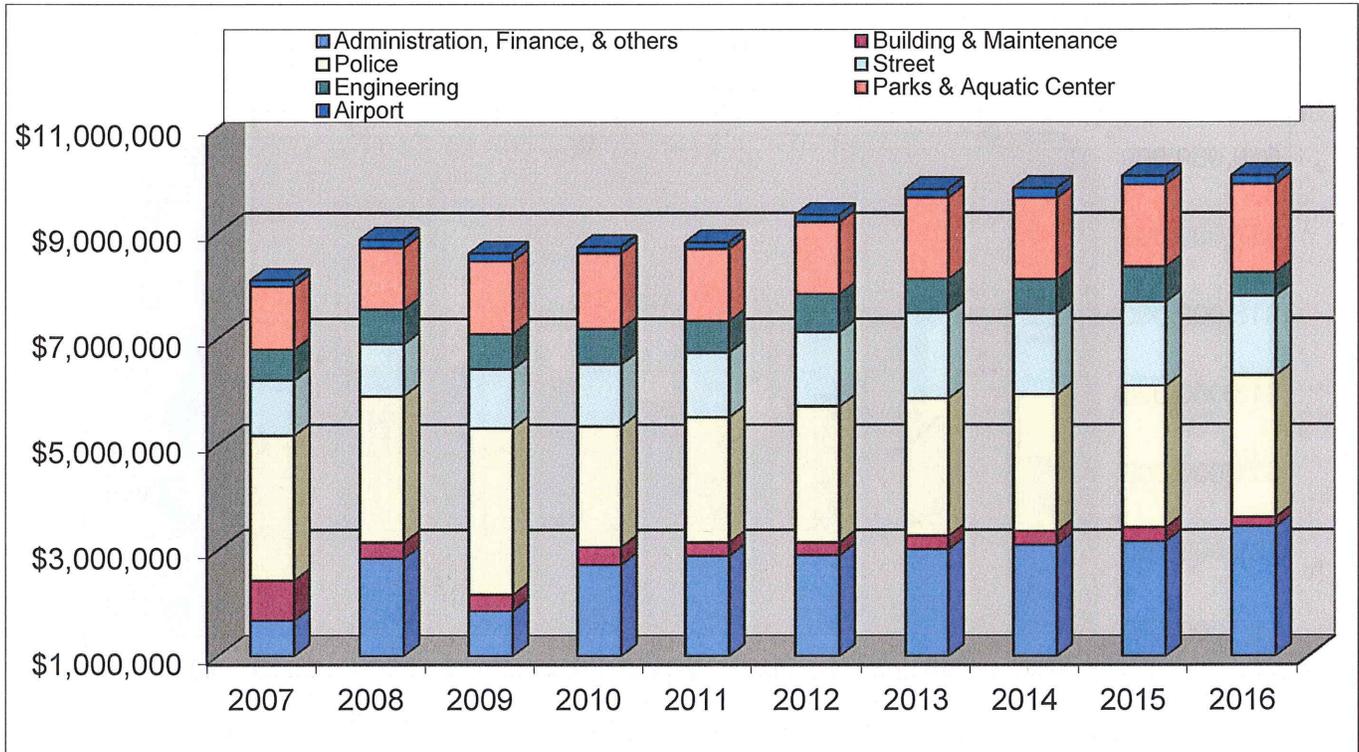


Period Ending	Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines	All Others	Total
9/30/2007	\$7,040,865	\$199,000	\$18,640	\$914,815	\$130,000	\$177,565	\$8,480,885
9/30/2008	7,675,865	239,000	26,750	960,490	180,000	235,300	9,317,405
9/30/2009	7,971,765	188,500	26,435	1,057,530	300,000	219,600	9,763,830
9/30/2010	7,856,345	171,000	37,000	1,084,860	350,000	217,900	9,717,105
9/30/2011	7,785,115	148,700	67,380	1,542,345	350,000	246,000	10,139,540
9/30/2012	8,314,630	146,150	71,000	1,551,435	160,000	201,100	10,444,315
9/30/2013	8,489,060	135,950	93,000	1,752,205	170,000	194,900	10,835,115
9/30/2014	8,373,855	188,300	94,500	1,804,710	170,000	206,300	10,837,665
9/30/2015	8,655,615	140,100	88,000	1,762,710	175,000	201,815	11,023,240
9/30/2016	8,847,960	198,100	105,500	1,247,925	180,000	261,345	10,840,830

CITY OF WASHINGTON, MISSOURI

General Expenditures by Department - Budget

Last Ten Fiscal Years

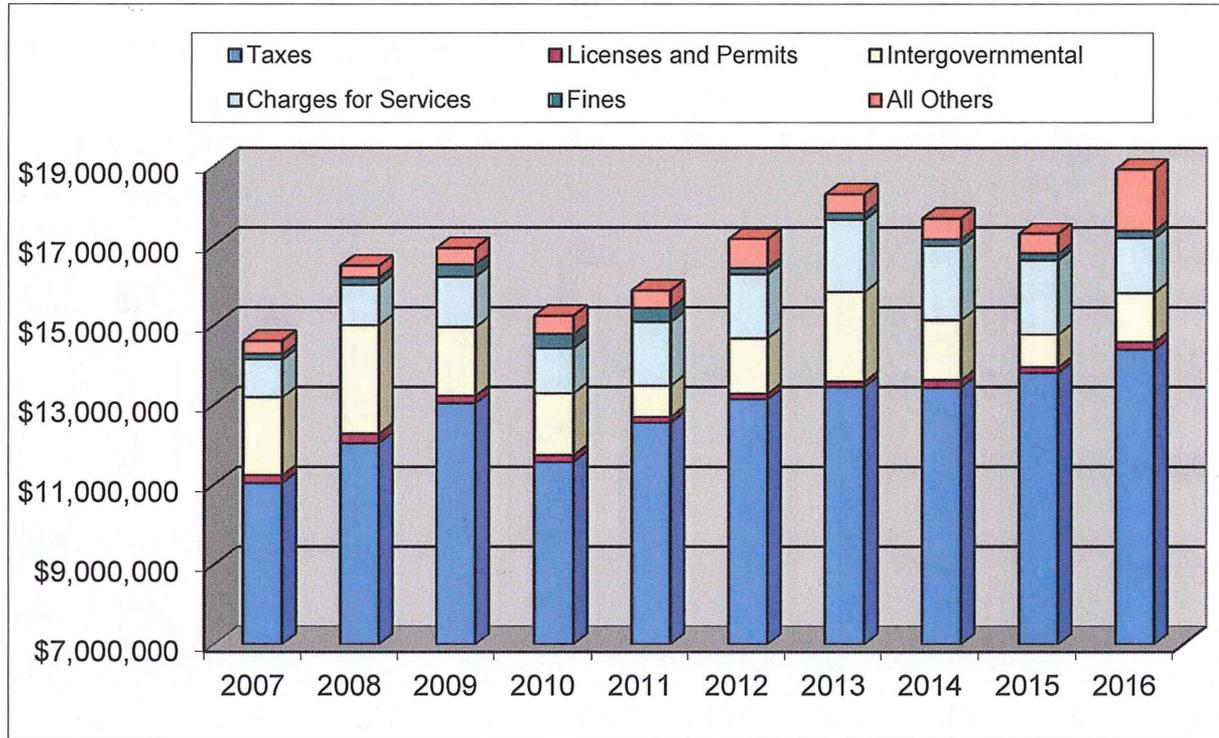


Period Ending	Administration, Finance, & others	Building & Maintenance	Police	Street	Engineering	Parks & Aquatic Center	Airport	Total
9/30/2007	\$1,672,830	\$756,555	\$2,738,245	\$1,043,600	\$584,420	\$1,193,785	\$116,155	\$6,795,650
9/30/2008	2,837,805	307,060	2,769,955	978,475	659,530	1,162,970	161,390	8,877,185
9/30/2009	1,847,950	310,490	3,145,815	1,121,070	665,405	1,375,720	150,660	8,617,110
9/30/2010	2,722,820	336,250	2,282,160	1,172,840	671,485	1,431,935	124,375	8,741,865
9/30/2011	2,890,385	256,865	2,370,595	1,221,625	599,135	1,360,580	126,945	8,826,130
9/30/2012	2,902,415	245,370	2,572,285	1,406,370	720,070	1,357,350	142,510	9,346,370
9/30/2013	3,013,125	255,985	2,601,090	1,617,130	646,080	1,537,335	162,100	9,832,845
9/30/2014	3,103,585	257,155	2,589,920	1,525,170	650,480	1,536,120	187,210	9,849,640
9/30/2015	3,167,665	265,180	2,678,840	1,586,695	663,485	1,554,945	167,600	10,084,410
9/30/2016	3,444,515	172,900	2,683,850	1,499,050	454,495	1,664,680	168,990	10,088,480

CITY OF WASHINGTON, MISSOURI

Governmental Revenues by Source - Budget

Last Ten Fiscal Years

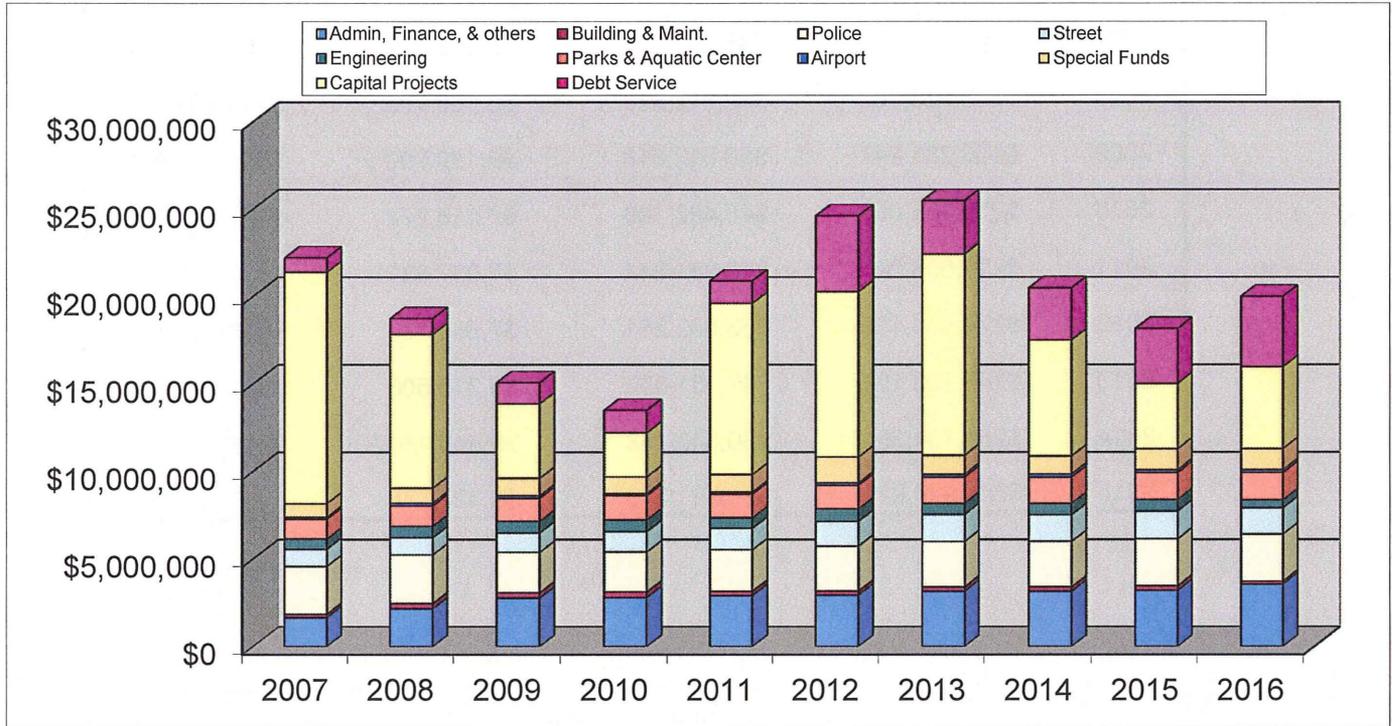


Period Ending	Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines	All Others	Total
9/30/2007	\$11,037,590	\$199,000	\$1,950,015	\$946,840	\$135,800	\$331,005	\$14,600,250
9/30/2008	12,036,505	239,000	2,723,660	1,008,740	185,900	295,550	16,489,355
9/30/2009	13,032,690	188,500	1,729,035	1,262,820	309,000	412,200	16,934,245
9/30/2010	11,563,395	171,000	1,549,300	1,130,460	359,000	459,400	15,232,555
9/30/2011	12,544,910	148,700	782,380	1,597,845	351,000	444,100	15,868,935
9/30/2012	13,130,805	146,150	1,390,000	1,607,435	161,200	722,915	17,158,505
9/30/2013	13,440,435	135,950	2,257,305	1,804,205	172,000	477,500	18,287,395
9/30/2014	13,427,440	188,300	1,508,970	1,860,810	172,500	512,320	17,670,340
9/30/2015	13,799,430	140,100	822,470	1,860,210	177,500	492,355	17,292,065
9/30/2016	14,374,510	198,100	1,230,600	1,380,525	182,500	1,539,910	18,906,145

CITY OF WASHINGTON, MISSOURI

Governmental Expenditures by Function - Budget

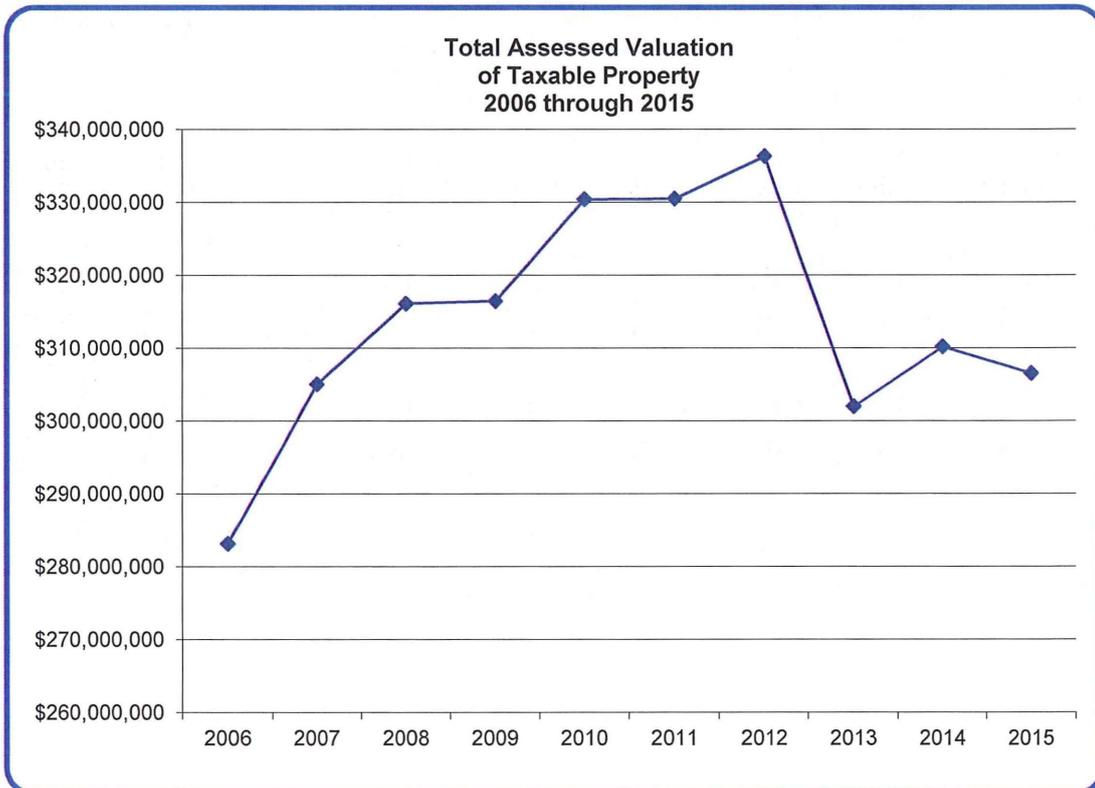
Last Ten Fiscal Years



Period Ending	Admin, Finance, & others	Building & Maint.	Police	Street	Engineering	Parks & Aquatic Center	Airport	Special Funds	Capital Projects	Debt Service	Total
9/30/2007	\$1,644,830	\$198,300	\$2,733,245	\$978,100	\$584,420	\$1,128,985	\$116,155	\$777,960	\$13,228,355	\$817,835	\$22,208,185
9/30/2008	2,159,580	307,060	2,769,955	978,475	659,530	1,162,970	161,390	849,900	8,790,225	905,750	18,744,835
9/30/2009	2,767,380	310,490	2,299,065	1,106,770	665,405	1,317,340	150,660	993,300	4,257,700	1,202,110	15,070,220
9/30/2010	2,787,235	336,250	2,282,160	1,152,040	671,485	1,388,320	124,375	949,685	2,518,000	1,282,500	13,492,050
9/30/2011	2,900,715	256,865	2,370,595	1,221,625	599,135	1,350,250	126,945	997,555	9,784,245	1,279,500	20,887,430
9/30/2012	2,928,015	245,370	2,560,285	1,406,370	720,070	1,343,750	142,510	1,476,725	9,449,800	4,336,812	24,609,707
9/30/2013	3,142,625	255,985	2,589,090	1,547,130	646,080	1,489,835	162,100	1,086,455	11,500,405	3,057,700	25,477,405
9/30/2014	3,144,585	257,155	2,589,920	1,525,170	650,480	1,495,120	187,210	1,033,695	6,627,925	2,975,600	20,486,860
9/30/2015	3,194,665	265,180	2,678,840	1,586,695	663,485	1,527,945	167,600	1,200,940	3,734,255	3,142,670	18,162,275
9/30/2016	3,554,515	172,900	2,683,850	1,499,050	454,495	1,554,680	168,990	1,208,575	4,677,815	4,018,145	19,993,015

ASSESSED VALUATION OF TAXABLE PROPERTY

FISCAL YEAR	REAL ESTATE PROPERTY	PERSONAL PROPERTY	STATE ASSESSED R.R. & UTILITIES	TOTAL VALUATION
2006	\$223,717,275	\$53,408,785	\$6,053,858	\$283,179,918
2007	\$252,005,298	\$46,877,596	\$6,178,842	\$305,061,736
2008	\$259,923,302	\$50,012,813	\$6,189,799	\$316,125,914
2009	\$260,283,247	\$50,012,813	\$6,189,799	\$316,485,859
2010	\$274,869,051	\$48,432,106	\$7,118,272	\$330,419,429
2011	\$273,603,043	\$48,981,844	\$7,937,831	\$330,522,718
2012	\$274,934,189	\$53,532,261	\$7,860,333	\$336,326,783
2013	\$246,209,191	\$47,501,400	\$8,310,506	\$302,021,097
2014	\$251,104,354	\$50,543,458	\$8,549,484	\$310,197,296
2015	\$245,926,925	\$51,291,319	\$9,325,778	\$306,544,022

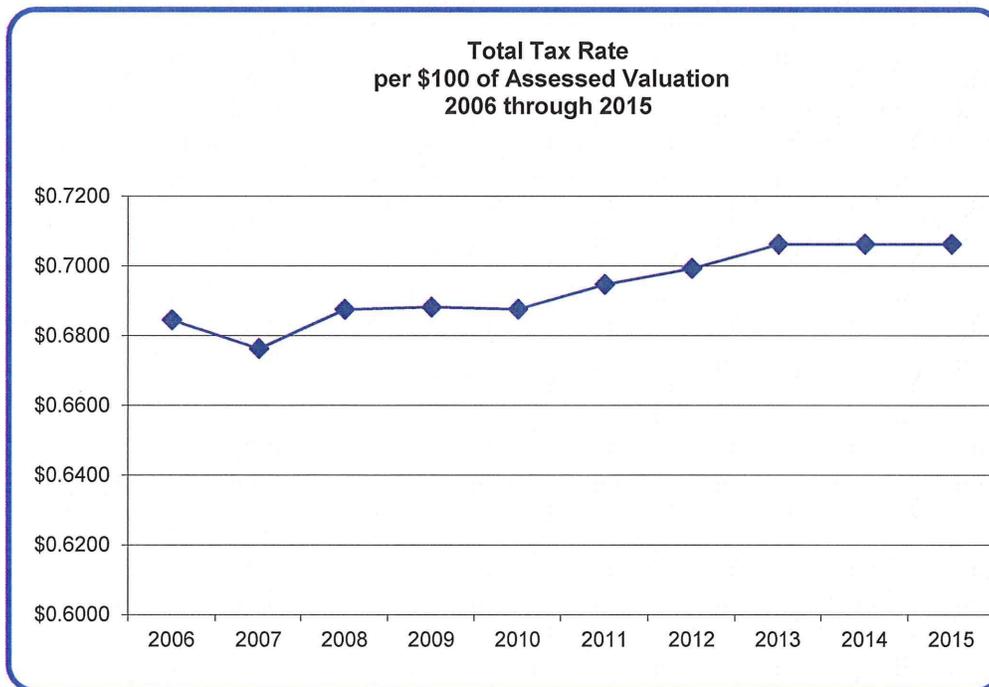


PROPERTY TAX RATE BY YEAR AND FUND*

*Per \$100 of assessed valuation

Fiscal Year	General Fund	Library Fund	Total Rate
2006	\$0.5940	\$0.0905	\$0.6845
2007	\$0.5857	\$0.0906	\$0.6763
2008	\$0.5941	\$0.0934	\$0.6875
2009	\$0.5959	\$0.0923	\$0.6882
2010	\$0.5962	\$0.0914	\$0.6876
2011	\$0.6020	\$0.0927	\$0.6947
2012	\$0.6048	\$0.0945	\$0.6993
2013	\$0.6062	\$0.1000	\$0.7062
2014	\$0.6062	\$0.1000	\$0.7062
2015	\$0.6062	\$0.1000	\$0.7062

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



FULL-TIME EQUIVALENTS SCHEDULE

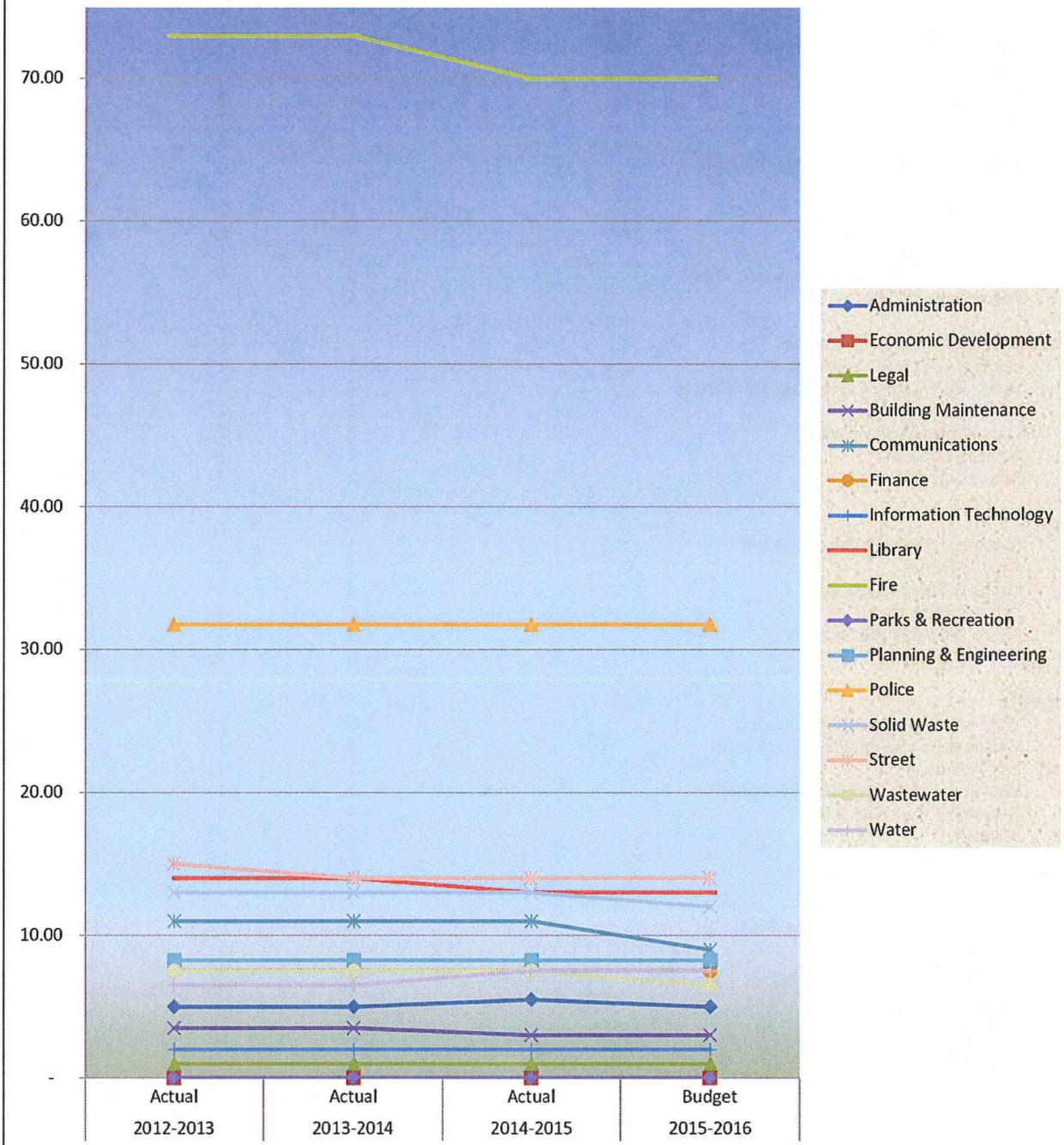
DEPARTMENT	Actual	Actual	Actual	Budget
CLASSIFICATION/DESCRIPTION	2012-2013	2013-2014	2014-2015	2015-2016
Administration				
City Administrator	1	1	1	1
Assistant City Administrator	1	1	1	1
City Clerk / Human Resources Manager	1	1	1	1
Executive Secretary	1/2	1/2	1	1
Clerk - Administration	1	1	1	1/2
Emergency Preparedness Director	1/2	1/2	1/2	1/2
Economic Development				
Economic Development Director	1	1	1	1
Legal				
Municipal Judge	1/4	1/4	1/4	1/4
City Attorney	1/4	1/4	1/4	1/4
Court Clerk	1/4	1/4	1/4	1/4
Deputy Court Clerk	1/4	1/4	1/4	1/4
Building Maintenance				
Building Maintenance Supervisor	1	1	1	1
Custodian	2 1/2	2 1/2	2	2
Communications				
Director of Communications	1	1	1	1
Lead Dispatcher	1	1	1	1
Dispatcher	9	9	9	7
Finance				
Finance Manager	1	1	1	1
General Ledger Clerk	1	1	1	1
Accounts Payable Clerk	1	1	1	1
Payroll / Accounts Receivable Clerk	1	1	1	1
Special Accounts / Utility Billing Clerk	1	1	1	1
Utility Billing Clerk	1	1	1	1
Cashier	1 1/2	1 1/2	1 1/2	1 1/2
Information Technology				
Information Technology Manager	1	1	1	1
Information Technology Specialist	1	1	1	1
Library				
Library Director	1	1	1	1
Assistant Director	1	1	1	1
Youth Services Librarian	1	1	1	1
Clerk	1	1	1	1
Part-Time Clerk	8	8	6	6
Part-Time Shelves	2	2	2	2
Cataloger/Technical Service Librarian	0	0	1	1
Fire				
Fire Chief	1/2	1/2	1/2	1/2
Secretary	1	1	1	1
Custodian	1/2	1/2	1/2	1/2
Volunteer Fire Fighters	71	71	68	68
Parks & Recreation				
Director of Parks and Recreation	1	1	1	1
Parks and Recreation Foreman	1	1	1	1
Recreation Coordinator	1	1	1	1
Parks and Recreation Lead Laborer	2	2	2	1
Parks & Recreation Equipment Operator	1	1	1	1
Parks and Recreation Secretary	1	1	1	1
Parks and Recreation Laborer	7	7	7	7
Lead/Assistant Lead Counselors	2	2	2	2
Counselors	11	12	12	13
Part-Time Seasonal Cashier	7	7	10	7

Planning & Engineering				
City Engineer	1	1	1	1
Director of Planning and Engineering Services	1/4	1/4	1/4	1/4
Assistant City Engineer	1	1	1	1
Building Official	1	1	1	1
Building Inspector	1	1	1	1
Engineering Technician	1	1	1	1
Planning and Engineering Services Secretary	1	1	1	1
Engineering Clerk	1	1	1	1
Infrastructure Inspector	1	1	1	1
Police				
Police Chief	1	1	1	1
Police Captain	1	1	1	1
Police Lieutenant	4	4	4	4
Police Sergeant	3	3	3	3
Detective	2	2	2	2
Detective - Narcotics	1	1	1	1
Patrol Officer - Canine	0	0	0	0
Patrol Officer - D.A.R.E./ School Resource	2	2	2	2
Patrol Officer	13	13	13	13
Patrol Officer - Traffic Safety	2	2	2	2
Court Clerk/Office Supervisor	3/4	3/4	3/4	3/4
Police Secretary	1	1	1	1
Animal Control / Nuisance Abatement Officer	0	0	0	0
Police Records Clerk	1	1	1	1
Sanitation/Landfill/Compost/Recycling				
Sanitation Foreman / Mechanic	1	1	1	1
Sanitation & Compost/Recycling Truck Driver	3	3	3	3
Landfill Laborer	2	2	2	1
Landfill Equipment Operator	2	2	2	2
Compost Laborer	3	3	3	3
Refuse Collector	2	2	2	2
Street				
Streets and Sanitation Superintendent	1	1	1	1
Streets Foreman	1	2	2	2
Streets Equipment Operator	3	2	2	2
Streets Lead Laborer	3	1	1	1
Streets and Sanitation Secretary	1	1	1	1
Streets Laborer	6	7	7	7
Wastewater				
Water and Wastewater Superintendent	1/2	1/2	1/2	1/2
Wastewater Treatment Plant Operator III	1	1	1	1
Lab Technician	1	1	1	1
Wastewater Plant Operator II/Mechanic	1	1	1	1
Wastewater Plant Operator I	3	3	3	2
Secretary	1/2	1/2	1/2	1/2
Clerk	1/2	1/2	1/2	1/2
Water				
Water and Wastewater Superintendent	1/2	1/2	1/2	1/2
Foreman	1	1	1	1
Lead Laborer	1	1	1	1
Equipment Operator	1	1	1	1
Truck Driver	1	1	1	1
Secretary	1/2	1/2	1/2	1/2
Laborer	1	1	2	2
Clerk	1/2	1/2	1/2	1/2
	234.00	234.00	234.00	226.50

Major Changes: In 2013, the Deputy City Clerk took the City Clerk position after the prior clerk retired. The part-time economic development position retired. The City began operating a miniature golf and driving range which added 3 Cashiers and 1 Ground Maintenance person. In 2015, Big Driver was closed so 3 seasonal cashiers were eliminated. Volunteer fire was also reduced by 2 members. Prior to this year, the City was on a hiring freeze with only essential personnel being replaced. The City continues to closely monitor each vacancy and address if a replacement should be hired.

Full-Time Equivalent or FTE is the number of full-time positions or part-time positions converted into a fraction of a full-time position.

Full-Time Equivalents By Department



COMPENSATION PLAN

GRADE	MIN		MID		MAX
4	\$ 15,946.44		\$ 17,947.86		\$ 20,806.49
5	\$ 17,541.09		\$ 19,742.65		\$ 22,887.14
6	\$ 19,295.20		\$ 21,716.92		\$ 25,175.86
7	\$ 21,224.72		\$ 23,888.61		\$ 27,693.44
8	\$ 23,347.19		\$ 26,277.47		\$ 30,462.79
9	\$ 25,681.91		\$ 28,905.21		\$ 33,509.07
10	\$ 28,250.10		\$ 31,795.74		\$ 36,859.97
11	\$ 31,075.11		\$ 34,975.31		\$ 40,545.97
12	\$ 34,182.62		\$ 38,472.84		\$ 44,600.57
13	\$ 37,600.88		\$ 42,320.12		\$ 49,060.62
14	\$ 41,360.97		\$ 46,552.14		\$ 53,966.69
15	\$ 45,497.07		\$ 51,207.35		\$ 59,363.35
16	\$ 50,046.77		\$ 56,328.09		\$ 65,299.69
17	\$ 55,051.45		\$ 61,960.87		\$ 71,829.66
18	\$ 60,556.60		\$ 68,156.98		\$ 79,012.62
19	\$ 66,612.26		\$ 74,972.68		\$ 86,913.89
20	\$ 73,273.48		\$ 82,469.95		\$ 95,605.28
21	\$ 80,600.83		\$ 90,716.95		\$ 105,165.80
22	\$ 88,660.91		\$ 99,788.64		\$ 115,682.38
23	\$ 97,527.01		\$ 109,767.50		\$ 127,250.62
24	\$ 107,279.71		\$ 120,744.25		\$ 139,975.68
25	\$ 118,007.68		\$ 132,818.68		\$ 153,973.25

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Permanent part-time employees grade less \$0.75 per hour.

Note: Newly hired hourly employees shall complete at least a six (6) month probation period per Personnel Rules & Regulations. Pay will be based one grade level lower than the classification of that position until performance evaluation is satisfactory and probationary period requirements are met.

adopted October 2014

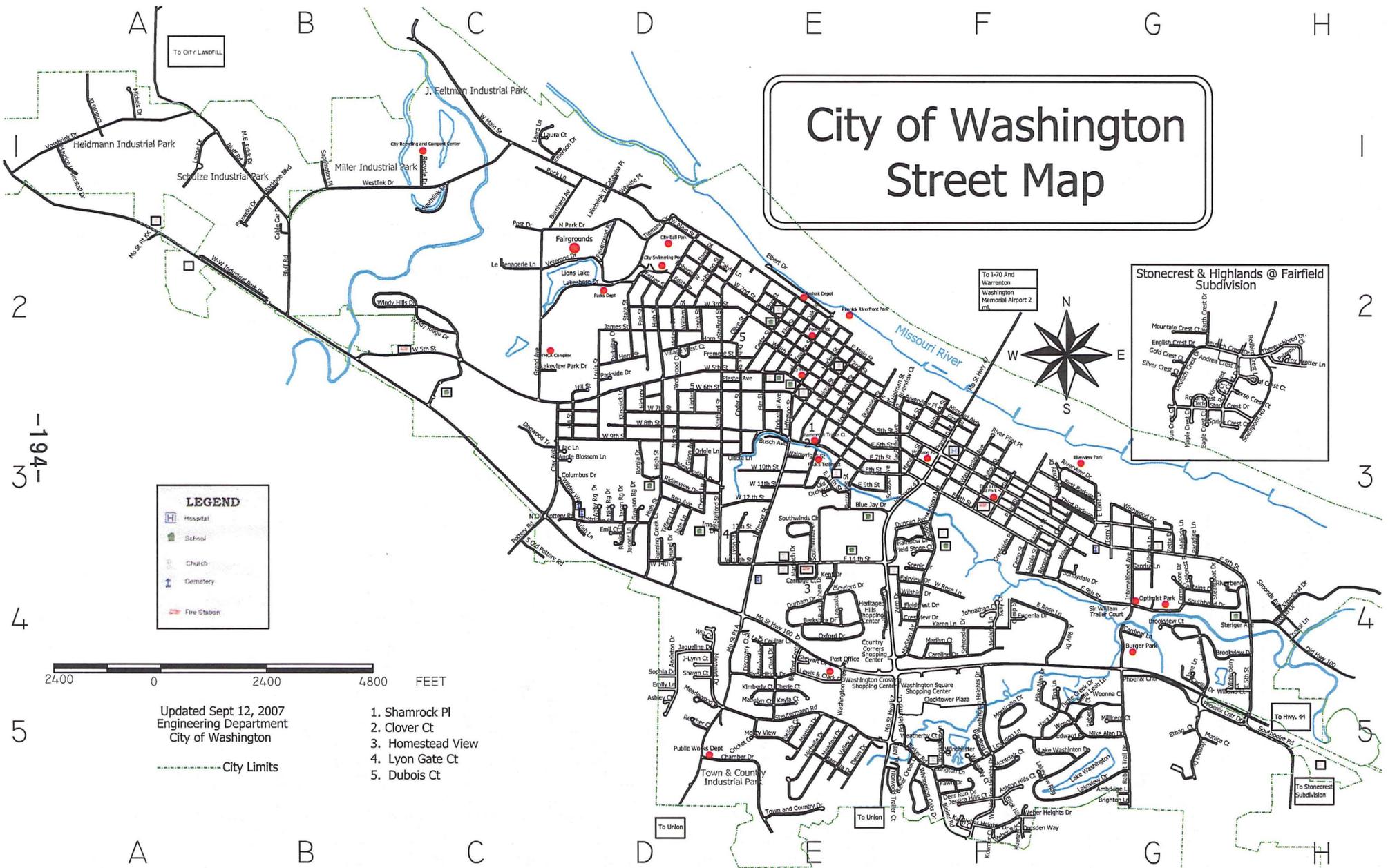
GRADE PERFORMANCE

JOB CLASSIFICATION	Grade
City Administrator	23
Assistant City Administrator	20
Economic Developer	18
City Clerk / Human Resources Manager	17
Emergency Preparedness Director	15
Executive Secretary / Deputy City Clerk	12
Clerk - Administration	11
Lead Custodian	11
Custodian	9
Director of Communications	17
Lead Dispatcher	14
Dispatcher	12
Dispatch Trainee	10
Finance Manager	18
General Ledger Clerk	12
Accounts Payable Clerk	11
Payroll / Accounts Receivable Clerk	11
Special Accounts / Utility Billing Clerk	11
Utility Billing Clerk	11
Head Cashier	11
Information Technology Manager	17
Information Technology Specialist	13
Library Director	16
Assistant Library Director	11
Children's Librarian	10
Library Clerk	9
Director of Parks and Recreation	18
Assistant Director of Parks and Recreation	15
Parks and Recreation Foreman	13
Recreation Coordinator	12
Parks and Recreation Lead Laborer	11
Parks and Recreation Secretary	11
Parks and Recreation Laborer	10
City Engineer	20
City Planner	15
Assistant City Engineer	17
Building Official	15
Building Inspector	14
Engineering Technician	13
Planning and Engineering Services Secretary	11
Engineering Clerk	9

GRADE PERFORMANCE

JOB CLASSIFICATION	Grade
Police Chief	20
Police Captain	17
Police Lieutenant	16
Police Sergeant	14
Detective	13
Detective - Narcotics	13
Patrol Officer - Canine	13
Patrol Officer - D.A.R.E.	13
Patrol Officer - School Resource	13
Patrol Officer - Traffic Safety	13
Patrol Officer	13
Office Supervisor / Municipal Court Clerk	13
Police Secretary	11
Animal Control / Nuisance Abatement Officer	9
Police Records Clerk	9
Sanitation Foreman / Mechanic	13
Sanitation Truck Driver	11
Landfill Laborer	10
Compost Laborer	10
Refuse Collector	11
Streets and Sanitation Superintendent	18
Streets Foreman	13
Streets and Sanitation Equipment Operator	12
Streets and Sanitation Lead Laborer	11
Streets and Sanitation Truck Driver	11
Streets and Sanitation Secretary	11
Streets and Sanitation Laborer	10
Wastewater Treatment Plant Operator	13
Lab Technician	15
Water and Wastewater Superintendent	18
Water and Wastewater Foreman	13
Water and Wastewater Lead Laborer	11
Infrastructure Inspector / Meter Reader	10
Water and Wastewater Equipment Operator	12
Water and Wastewater Truck Driver	11
Water and Wastewater Secretary	11
Water and Wastewater Laborer	10
Water and Wastewater Clerk	9

City of Washington Street Map



LEGEND

- Hospital
- School
- Church
- Cemetery
- Fire Station

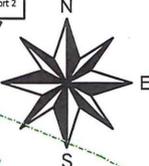
2400 0 2400 4800 FEET

Updated Sept 12, 2007
Engineering Department
City of Washington

- 1. Shamrock Pl
- 2. Clover Ct
- 3. Homestead View
- 4. Lyon Gate Ct
- 5. Dubois Ct

--- City Limits

Stonecrest & Highlands @ Fairfield Subdivision



To I-70 And
Warrenton
Washington
Memorial Airport 2
mi.

To Union

To Union

To Hwy. 44

To Stonecrest
Subdivision

City of Washington Map Key

Street Name	Grid	Street Name	Grid	Street Name	Grid	Street Name	Grid	Facilities in Washington	GRID
A Roy Drive	F4	English Crest Drive - see Stone Crest insert		Le Menagerie Lane	C2	Ruether Court	D5	City of Washington Facilities	
Abby Ridge	D3	Equestrian Lane - see Stone Crest insert		Lexington Lane	F5	Running Creek Court	D4		Airport, Washington Memorial
Alberta Lane	G4	Esther Avenue	D2	Lilac Lane	C3	Sappington Place	B1	City Hall Complex (Police, Library, Admin, Utility Billing and Finance, Planning & Engr / Code Enforc)	E2
Ambridge Lane	G5	Ethan Court	G5	Lincoln Street	F4	Scenic Drive	F4		
Andrea Crest Drive - see Stone Crest insert		Eugenia Drive	F4	Linden Lane	D3	Schaper Avenue	E3		
Anna Leah Lane	G5	Expedition Drive	F5	Locust Street	E2	Schroeder Drive	F4	Compost and Recycling Center	G4
Anniston Drive	D4	Fair Street	D2	Louis Street	D2	Second Street, West to East	D2-E2	Fairgrounds	D2
Apple Avenue	F3	Fairgrounds Road	D2	Lyon Street	E3	Seventh Street, West to East	D3	Fire Department Headquarters	E4
Apple Blossom Lane	C3	Fairview Drive	F4	Lyons Gate Court	E3	Shamrock Corner Mobile Home Park	E3	Fire Station # 3	C2
Ashley Court	D4	Fawn Drive	F5	M.E. Frick Drive	A1	Shamrock Place	E3	Fire Station # 4	F3
Ashton Hills Court	F5	Fieldcrest Drive	F4	MacArthur Avenue	E3	Shawn Court	D4	Landfill, City of Washington (Struckhoff) Sanitary	A1
Backhoe Boulevard	B1	Fieldstone Court	F4	Madelyn Court	E5	Silver Crest Drive - see Stone Crest insert		Parks Department	D2
Bedford Center Drive	E4	Fifth Street, West to East	B2-H4	Madison Avenue	F3	Simonds Avenue	H4	Passenger Depot, Amtrak	E2
Berkshire Drive	F4	First Parkway	G3	Main Street East	E2	Sir Williams Mobile Home Park	G4	Public Works Facility, Water/Wastewater, Street/Sanitation	D5
Bernard Street	D2	First Street	F3	Main Street West	D1	Sixth Street, West to East	D2-G4	Swimming Pool	D2
Bieker Creek Lane	F5	Fourteenth Street, West to East	D3-E3	Malinda Lane	G4	Sophia Drive	D4	Cemetery	D3
Bieker Road	F5	Fourth Street, West to East	E3	Maple Crest Court - see Stone Crest insert		South Lakeshore Drive	D2	Parks	
Birchwood Court	D2	Fox Trotter Lane - see Stone Crest insert		Marbach Drive	E4	South Old Pottery Road	C4		Bernie Hillermann Park
Blue Jay Drive	F3	Frank Street	D2	Marcella Drive	E5	South Point Road	H5	Burger Park	G4
Bluff Road	B2	Franklin Avenue	F3	Manlyn Court	F4	Southbend Drive	G4	James W. Rennick Riverfront Park	E2
Boone Street	F3	Fremont Street	D2	Market Street	E2	Southlink Drive	C1	Krog Park	F3
Borgia Drive	D3	Frick's Mobile Home Park	E3	Marquart Drive	D4	Southwinds Circle	E3	Lafayette Plaza Park	E2
Bradford Court	F5	Front Street	E2	Martina Drive	E5	Southwinds Drive	E3	Lakeview Park	D2
Brighton Lane	G5	Fulton Street	F3	Matilda Court	E5	Spring Crest Court - see Stone Crest insert		McLaughlin Park	F3
Brookshire Lane	F5	Glenn Avenue	D3	Maurice Unnerstall Drive	45	Stafford Street	D3	Optimist Park	G4
Brookview Court	G4	Gold Crest Court - see Stone Crest insert		McLean Avenue	D2	State Street	D2	Riverview Park	F3
Brookview Drive	G4	Grand Avenue	C2	Meadow Drive	E5	Steamboat Drive	G4	Washington City Park	D2
Buckingham Drive	E4	Grayson Ridge Drive	D3	Meadowark Drive	D3	Stenger Avenue	G4	Hospital	
Burnside Street	E3	Hancock Street	F3	Meadowood Drive	D5	Steutermann Road	E5		St. John's Mercy Hospital
Busch Road	E3	Hara Lane	F5	Melanie Lane	F4	Stewart Circle Drive	E5	Churches	
Cable Car Drive	B2	Henry Street	F3	Meriwether Drive	E4	Stonecrest Drive - see Stone Crest insert			Church of Jesus Christ of Latter-Day Saints
Calvin Lane	D2	Heritage Hills Drive	E4	Michelle Drive	E5	Struckhoff Lane	A1	Faith Lutheran Church MO Synod	F5
Camp Street	F4	Hickory Street	D3	Michels Drive	A1	Sun Crest Court - see Stone Crest insert		First Assembly of God	E3
Captains Drive	G4	High Street	D3	Mike Alan Drive	G5	Sunnydale Drive	F4	First Baptist Church of Washington	E4
Cardinal Crest Court - see Stone Crest insert		Highway 100	D4	Millicent Court	G5	Sunnyside Street	E3	First Christian Church of Washington	A2
Cardinal Lane	G4	Highway 47	E5-F3	Mission Drive	H4	Tenth Street	D2	First Church of Christian Scientist	E2
Caroline Drive	F4	Highway A	D4	Monica Court	G5	Terry Lane	G4	First United Pentecostal Church	G4
Carriage Court	E4	Highway KK	A1	Missouri Avenue	F3	Third Parkway	G3	Immanuel Lutheran Church	E2
Catawba Place	D1	Hill Street	D2	Montclair Court	F5	Third Street	D2-F4	Living Bread International Church	A2
Cecelia Drive	G5	Hilcrest Place	G4	Monticello Drive	F5	Thirteenth Street	D3	Our Lady of Lourdes Church	F4
Cedar Street	E2	Hilview Drive	D3	Monty View	E5	Thoroughbred Drive - see Stone Crest insert		Peace Lutheran Church	F4
Center Drive	F3	Holman Street	E3	Mountain Crest Court - see Stone Crest insert		Tiemann Drive	D1	Presbyterian Church of Washington	H5
Chamber Drive	E5	Homestead View	E4	Nickridge Drive	D3	Tiffany Lane	D3	St Francis Borgia Church	E2
Cherie Court	F5	Hooker Street	E3	Ninth Street, West to East	C3-E3	Tina Drive	F5	St Peters United Church of Christ	E3
Cherry Lane	D3	Horn Street	D2	Nora Street	D3	Town & Country Drive	E5	Cemeteries	
Circle Drive	D2	Horse Crest Court - see Stone Crest insert		North Old Pottery Road	C3	Turtle Creek Drive	F5		Odd Fellow Cemetery
Clark Drive	E4	Huxel Drive	D4	North Park Drive	D1	Twelfth Street	D3	St Francis Borgia Cemetery	E4
Clay Street	C3	Image Drive	D3	Norwood Trailer Court	F5	Valley Drive	E5	St Peters Cemetery	G4
Clocktower Plaza	F5	Industrial Avenue	E3	Oak Street	E2	Valley Mobile Home Park	E5	Schools	
Clover Court	E3	International Avenue	G4	Old Highway 100	H4	Vernaci Drive	G5		Fifth Street Elementary School
Columbus Lane	G3	Irish Lane	C3	Old Orchard Court	E3	Veterans Drive	C2	Four Rivers Career Center	D4
Commodore Drive	G4	Jacqueline Drive	D4	Olive Street	E2	Village West Court	D2	Immanuel Lutheran School	E2
Coulter Court	E4	Jade Lane	D3	Oriole Lane	D3	Vossbrink Drive	A1	Our Lady of Lourdes School	F4
Creekside Place	F4	James Street	D2	Oxford Drive	E4	Wainwright Street	E3	South Point Elementary School	G4
Crestview Drive	F4	Jane Lane	G5	Palomino Court - see Stone Crest insert		Walnut Street	E3	St Francis Borgia Grade School	E2
Cricket Court	F5	Jason Ridge Drive	D3	Paradise Lane	G4	Washington Avenue	F3	St Francis Borgia Regional High School	D3
Crystal Lane	H4	Jasper Lane	D3	Parkside Drive	D2	Washington Heights Drive	F5	Washington Middle School	E3
Dawn Drive	E5	Jefferson Street	E3	Parkview Court	D2	Washington Square	F5	Washington Senior High School	E3
Deer Run Drive	F5	Jessica Hills Court	F5	Pauwels Drive	F5	Weatherby Court	F5	Washington West Elementary	C2
Deutsch Crest Drive - see Stone Crest insert		J-Lynn Court	D4	Penn Street	F3	Weber Heights Drive	F5	Industrial Parks	
Discovery Court	E4	Johnson Street	D2	Phoenix Center Drive	G5	Weber Road	F5		J. Feltman Industrial Park
Dogwood Terrace	C3	Jonathan Court	F4	Pine Street	E2	Wenona Court	G5	Miller Industrial Park	B1
Dresden Way	F5	Kaleb Court	F5	Plaster Avenue	D2	Wenona Drive	G5	Schulze Industrial Park	B1
Dubois Court	E2	Karen Lane	F4	Pottery Road	C3	Westlink Drive	B1	Heidmann Industrial Park	A1
Dubois Street	E2	Kayla Court	E5	Rabbit Trail Drive	G5	Westridge Drive	D3	Town and Country Industrial Park	D5
Duncan Avenue	F3	Kelly Court	F4	Rainbow Drive	F4	Westway Drive	F3	Shopping	
Durham Drive	E4	Kent Drive	E4	Rand Street	D2	Wheatley Court	F5		Bedford Center
Eagle Crest Drive - see Stone Crest insert		Kimberly Court	E5	Rebecca Court	G5	Whispering Oaks Drive	F5	Clocktower Plaza	F5
Earth Crest Court - see Stone Crest insert		King Crest Court - see Stone Crest insert		Recycle Drive	C1	Whistle Point	D1	Country Corners Shopping Center	E4
East Lane Drive	G3	Kingsland Drive	H4	Redbird Crest Lane - see Stone Crest insert		Willey Way	C3	Downtown Washington	E2
East Rose Lane	F4	Klingsick Lane	D3	Regina Drive	D3	Will Court	D4	Heritage Hills Shopping Center	E4
Eckekamp Court	E4	Koerner Court	F5	Ridgeview Drive	H4	Williams Street	D2	Phoenix Center	G5
Edith Street	D2	Kuenzel Drive	F5	River Pilot Point	F3	Willows Court	G4	Phoenix Center II	G5
Edward Place	G5	Lafayette Street	E2	Riverbend Place	H4	Wiltshire Drive	E4	Washington Crossing Shopping Center	E5
Eighth Street, West to East	D3-G4	Lake View Drive	G5	Riverview Court	F3	Wilson Street	F4	Washington Square Shopping Center	F5
Elbert Drive	E2	Lake View Ridge	F5	Riverview Drive	G3	Winchester Court	F5		
Eleventh Street, West to East	E3	Lake Washington Drive	G5	Riverview Place	F3	Windy Hills Drive	B2	Post Office	
Elliott Hills Court	F5	Lakebrink Terrace	D1	Roberts Street	D2	Windy Ridge Drive	C2		Post Office
Elm Street	E2	Lakeview Park Drive	C2	Rock Crest Drive - see Stone Crest insert		Winterberry Court	G4	Post Office	E5
Emerson Drive	D1	Lancaster Court	E4	Rock Lane	C1	Wishwood Drive	G3		
Emil Court	D3	Lange Drive	A1	Ron Avenue	D3	W-W Industrial Park Drive	B2		
Emily Lane	D4	Laura Court	C1	Roosevelt Street	G4	York Lane	E4		
Enduro Drive	A1	Laura Lane	C1	Rose Lane	F4	Zero Ave	E4		
				Royal Crest Circle - see Stone Crest insert		Zetta Drive	G4		

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

Bond --- A written promise to pay a specified sum of money at a specified date in the future together with periodic interest at a specified rate.

Budget --- A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Amendment--- An amendment or change to the original adopted budget.

Budget Calendar --- The schedule of key dates that the City follows in the preparation and adoption of the budget.

Budget Message --- The opening section of the budget which provides City Council and the public with a general summary of the most important aspects of the budget.

Budget Process --- The process of translating, planning, and programming decisions into specific financial plans.

Budgetary Control --- The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and revenues.

CAFR --- Comprehensive Annual Financial Report.

Capital Assets --- Assets of significant value and having a useful life of several years.

Capital Budget --- The appropriation of resources for capital assets.

Capital Expenditures --- Expenditures that result in the acquisition, expansion, rehabilitation or construction of fixed assets.

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

Capital Project Fund --- Used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations. The City's Capital Project Fund is the Capital Improvement Fund which was established after the passage of a one-half sales tax by the voters.

Capital Program --- A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditures in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

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

GLOSSARY

Certificate of Participation (COP) --- Securities which represent a share of an issuer's lease payment. When a municipality finances a public facility through a lease-purchase transaction, the interest in that government's lease payment often is assigned to a third party that issues Certificates of Participation. The Certificates represent a share of the lease payment received by the investor.

Charges for Services --- Revenue derived by charging a fee to the specific user of the service.

City Council --- The governing body elected by the Citizens of Washington to provide policy direction for the operations of the City. Washington's City Council consists of a Mayor who is elected for a four-year term and 8 Council Members who are elected from 4 wards (two council members per ward) as established by the Charter. Council members are elected for two-year terms.

Community Improvement District (CID) --- Either a political subdivision, with the power to impose special assessments and real property taxes, or a nonprofit corporation, with the power to impose special assessments to pay for public improvements.

Consumer Price Index (CPI) --- A statistical description of price levels provided by the U.S. Department of Labor. This index is used as a measure of the increase in cost of living (economic inflation).

Covenant --- The issuer's enforceable promise to do or refrain from doing some act. With respect to municipal bonds, covenants are generally stated in the bond contract.

Department --- The Department is the Primary administrative unit in city operations. Each unit is managed by a department head. Departments are generally composed of divisions and programs which share a common purpose or which perform similar duties.

Debt --- An obligation resulting from the borrowing of money or from the purchase of goods and services. Debt of governmental units includes bonds, time warrants, notes and floating debt.

Debt Limit --- The maximum amount of debt of outstanding gross or net debt legally permitted. The limitation is usually a percentage of assessed valuation and may be fixed upon either gross or net debt.

Debt Service --- The annual payment of principal and interest on the city's bonded indebtedness.

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

Liquidity --- The ability to convert an investment to cash promptly with minimum risk to principal or accrued interest.

Long-Term Debt --- Debt with a maturity of more than one year after date of issuance.

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

GLOSSARY

Modified Accrual Basis --- The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

Objective --- Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Operating Revenue --- Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

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

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

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

Personnel Services --- All costs associated with employee compensation. For example: salaries, pension, and health insurance.

Property Taxes --- Revenues derived from the levying of taxes on real and personal property. Property taxes are levied according to the properties assessed value.

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

Proprietary Funds --- Funds that focus on the determination of operating income, changes in net position (or cost recover), financial position, and cash flows.

Public Hearing --- The segment of City Council meetings at which time citizens are given the opportunity to discuss issues.

Purpose --- A broad statement of the goals, in terms of meeting public service needs that a department is organized to meet.

Reserve --- An account used to indicate the portion of a fund balance restricted for a specific purpose.

Resolution --- Official action of the City Council directing a specific action be taken. Resolutions are less formal than an Ordinance.

Revenue --- Funds received or collected by the City.

GLOSSARY

Revenue Bonds --- Bonds whose principal and interest are payable solely from the revenues raised by a specific function or activity.

Special Revenue Fund --- Revenues derived from specific sources that are legally restricted to expenditures for specified purposes. The City's Special revenue Funds are the Parks & Recreation Fund, Library Fund, Volunteer Fire Company Fund, and Airport Fund.

Statute --- A written law enacted by a duly organized and constituted legislative body.

Tax Increment Financing (TIF) --- Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area.

Tax Levy --- Total amount of tax certified by the City.

Tax Rate --- The amount of tax stated in terms of a unit of tax for each \$100 of assessed value of taxable property.

Taxes --- Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Third Class City --- All cities and towns in the State of Missouri containing three thousand or more inhabitants, not having adopted its own charter form of government.

Transmittal Letter --- A message prepared by the City Administrator explaining the annual proposed budget, articulating the strategies and budget packages to achieve the City's goals, and identifying budget impacts and changes. Also known as Budget Message.

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

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

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

Vehicle & Equipment Replacement Fund --- A fund established to provide funds for future replacement of governmental vehicles and equipment. This fund is funded by a transfer of funds from the general fund and is equal to prior year depreciation.