

City of Washington Missouri

Adopted Budget
for
Fiscal year 2002-2003

ELECTED OFFICIALS

Richard F. Stratman-Mayor
Tim Overschmidt
Robert Engemann
Tessie Steffens
John Rhodes
Kevin Hellmann
Tim Brinker
Alex Filla
John Politte

CITY OF
WASHINGTON
MISSOURI

September 25, 2002

City of Washington
405 Jefferson Street
Washington, Missouri 63090

Honorable Mayor and City Council:

The following pages of this document represent the 2002-2003 annual budget for the City of Washington. The programs and projects outlined require expenditures of \$ 18,844,110. Revenues for this same year are projected to be \$ 15,526,990. The difference in expenditures and revenues is due to unfinished capital projects, remaining projects from the prior fiscal year, a reduction in the property tax and the utilization of reserve funds for projects.

The following list is a summary of the budget:

Revenues:

Estimated Revenues	\$ 15,526,990
Reserves – All Funds	<u>\$ 11,014,405</u>
Total Revenues/Reserves	<u>\$ 26,541,395</u>

Expenditures:

General Fund	\$ 5,779,190
Parks & Recreation	\$ 1,130,620
Library Fund	\$ 237,965
Volunteer Fire Company	\$ 447,235
Airport Fund	\$ 1,099,210
Washington Ind. Development Fund	\$ 52,000
Storm Water Management Fund	\$ 297,500
Capital Improvement Fund	\$ 3,070,000
Debt Service Fund	\$ 586,470
Water Fund	\$ 2,183,515
Sewerage System Revenue Fund	\$ 2,046,825
Solid Waste Fund	\$ 1,410,095
Agency Funds	<u>\$ 503,485</u>

Total \$18,844,110



**405 JEFFERSON STREET
WASHINGTON, MO 63090**

Projected Fund balances for this fiscal year are expected to decrease from the previous year. This is based on projected reserve spending within specific funds.

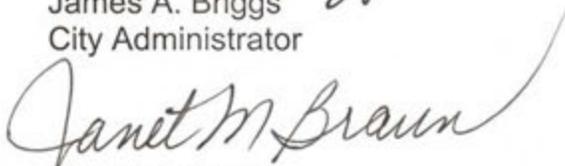
Fund	Projected Balance 2003	Projected Balance 2002
General Fund	\$ 2,686,285	\$ 2,964,900
Parks & Recreation Fund	111,050	208,800
Library Fund	20,915	88,300
Volunteer Fire Company Fund	186,190	280,600
Airport Fund	58,175	121,500
Washington Ind. Development	158,062	158,062
Stormwater Management	294,798	349,548
Capital Improvement Fund	3,154,821	3,800,421
Water Fund	(265,672)	788,328
Sewerage Sys. Revenue Fund	23,428	990,903
Solid Waste Fund	664,108	665,848
Debt Service Fund	285,425	279,495
Trust & Agency Funds	319,700	317,700

Our community continues to experience sustained growth. This growth will require continual re-evaluation of services and procedures in order to maintain the most cost-effective ways to deliver City services to our residents. This budget outlines services, which may be required and or demanded by our community. It also provides mechanism for planning of our community's future. The City staff is committed to providing the best and most cost effective services to our residents and community.

Respectfully,



James A. Briggs
City Administrator



Janet M. Braun
Finance Manager

Summary

The fiscal 2002-03 budget reflects another ten percent (10%) reduction in property tax revenue based on the previous year, which amounts to \$132,480.00 in reduced revenue. This equates to roughly a twenty (20%) decrease in property taxes over the past two years. This dollar amount has reduced the General Fund tax revenue. The Library Fund tax revenue was not reduced; this fund received the amount allowed from tax collections. The Fire Fund will continue to receive appropriations equal to \$0.12/\$100 of assessed valuation from the General Fund for their operations.

Departmental operating budgets were directed to maintain operating cost based on the previous years allocation. Increases are expected to occur in fuel prices (gasoline, natural gas), healthcare premiums, and general consumables used by departments. Wages and salaries were increased by an overall average of four (4%). The LAGERS rates for this fiscal year have been reduced: the general employment rate from 12.5% to 11.0% and the Police rate from 11.4% to 8.4%. Line item budgets for each Department are contained within this document.

This year the City will participate in several grant programs this coming year. The City will receive funds from the Missouri Department of Transportation for the purchase of land for improvements at the Washington Memorial Airport. The Police Department will be receiving funds for a school "resource officer" and for the purchase of protective vests. Both federal and state grants will assist the City in building or replacing infrastructure including the Locust Street Bridge, West Fifth Street (Grand Ave to Hwy.100), Westlink Industrial Drive, Bieker Road (Bridge to City Limits), MO River Bridge Lighting, Envision Washington, a planning document. An additional source of funding for the bridge lighting is the Lions Club. And the Franklin County Bridge & Tax Fund will provide some funding in the Bieker Road and Locust Street Bridge projects.

Programs

The City has begun the use of an interactive Internet "web site"; this site will allow citizens to access information about their City and City Government. This "web site" contains information about City services, scheduled events, City Council Meeting minutes, City Council members, and allows citizens to register concerns on-line that will go directly to the Mayor's office.

The Street Department has begun and will continue to provide mosquito control services due to the threat of the "West Nile Virus" and other pathogens carried by the mosquito. This department will also initiate the City's first collection of leaves via the use of a "leaf vacuum". A schedule of collection dates will be published to residents prior to the start of the program.

Projected Fund Balance

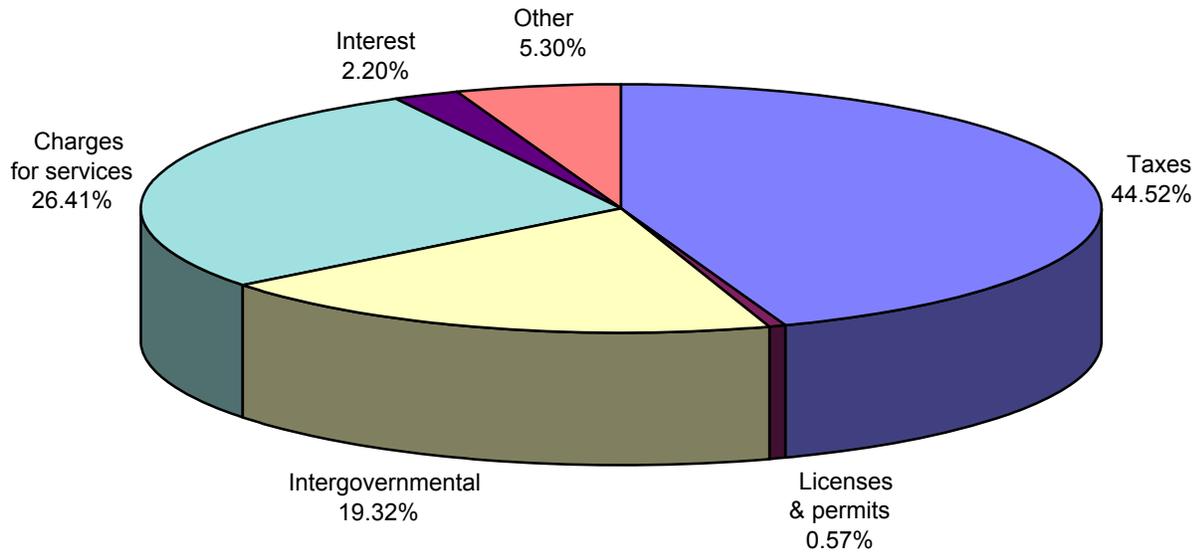
BUDGET FOR FISCAL YEAR 2002-2003
CITY OF WASHINGTON, MISSOURI
COMBINED FUNDS
STATEMENT OF ESTIMATED REVENUES, APPROPRIATIONS
AND CHANGES IN ESTIMATED FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2003

	General	Washington Ind. Dev.	Stormwater Management	Special Revenue Funds	Capital Projects Fund
REVENUES					
Taxes	\$ 5,326,310	\$ -	\$ 102,000	\$ 128,820	\$ 1,355,000
Licenses and permits	93,500	-	-	-	-
Intergovernmental	540,215	-	128,750	808,125	1,522,000
Charges for services	660,450	-	-	226,540	-
Fines	164,640	-	-	4,635	-
Special assessments	32,500	-	-	-	50,000
Interest	90,000	52,000	12,000	20,900	90,000
Rents	26,550	-	-	39,745	-
Donations	-	-	-	16,425	12,000
Other	-	-	-	-	-
TOTAL REVENUES	\$ 6,934,165	\$ 52,000	\$ 242,750	\$ 1,245,190	\$ 3,029,000
EXPENDITURES					
Street Department	\$ 1,017,410	\$ -	\$ -	\$ -	\$ -
Police Department	1,695,375	-	-	-	-
Communications	552,720	-	-	-	-
Administration	527,055	-	-	-	-
Tourism Bureau	62,990	-	-	-	-
Legal	24,840	-	-	-	-
Economic/Community Dev.	97,465	-	-	-	-
Information Technology	226,210	-	-	-	-
Finance	392,720	-	-	-	-
Building and Maintenance	201,725	-	-	-	-
Engineering	444,005	-	-	-	-
Parks & Recreation	-	-	-	1,078,740	-
Library	-	-	-	237,965	-
Airport	-	-	-	99,210	-
Vol. Fire Company	-	-	-	416,235	-
Water Operations	-	-	-	-	-
Sewerage Treatment Operations	-	-	-	-	-
Solid Waste Operations	-	-	-	-	-
Debt Service - principal	48,980	-	-	-	-
Debt Service - interest	1,170	52,000	-	-	-
Capital Outlay	486,525	-	297,500	1,082,880	3,070,000
TOTAL EXPENDITURES	\$ 5,779,190	\$ 52,000	\$ 297,500	\$ 2,915,030	\$ 3,070,000
REVENUES OVER (UNDER)					
EXPENDITURES	\$ 1,154,975	\$ -	\$ (54,750)	\$ (1,669,840)	\$ (41,000)
OTHER FINANCING SOURCES (USES)					
Proceeds from bank anticipation notes	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers in	\$ -	\$ -	\$ -	\$ 1,346,970	\$ -
Operating transfers out	(1,433,590)	-	-	-	(604,600)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (1,433,590)	\$ -	\$ -	\$ 1,346,970	\$ (604,600)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND					
OTHER SOURCES (USES)	\$ (278,615)	\$ -	\$ (54,750)	\$ (322,870)	\$ (645,600)
PROJECTED FUND BALANCES,					
OCTOBER 1, 2002	\$ 2,964,900	\$ 158,062	\$ 349,548	\$ 699,200	\$ 3,800,421
PROJECTED FUND BALANCES,					
SEPTEMBER 30, 2003	\$ 2,686,285	\$ 158,062	\$ 294,798	\$ 376,330	\$ 3,154,821

BUDGET FOR FISCAL YEAR 2002-2003
CITY OF WASHINGTON, MISSOURI
COMBINED FUNDS
STATEMENT OF ESTIMATED REVENUES, APPROPRIATIONS
AND CHANGES IN ESTIMATED FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2003

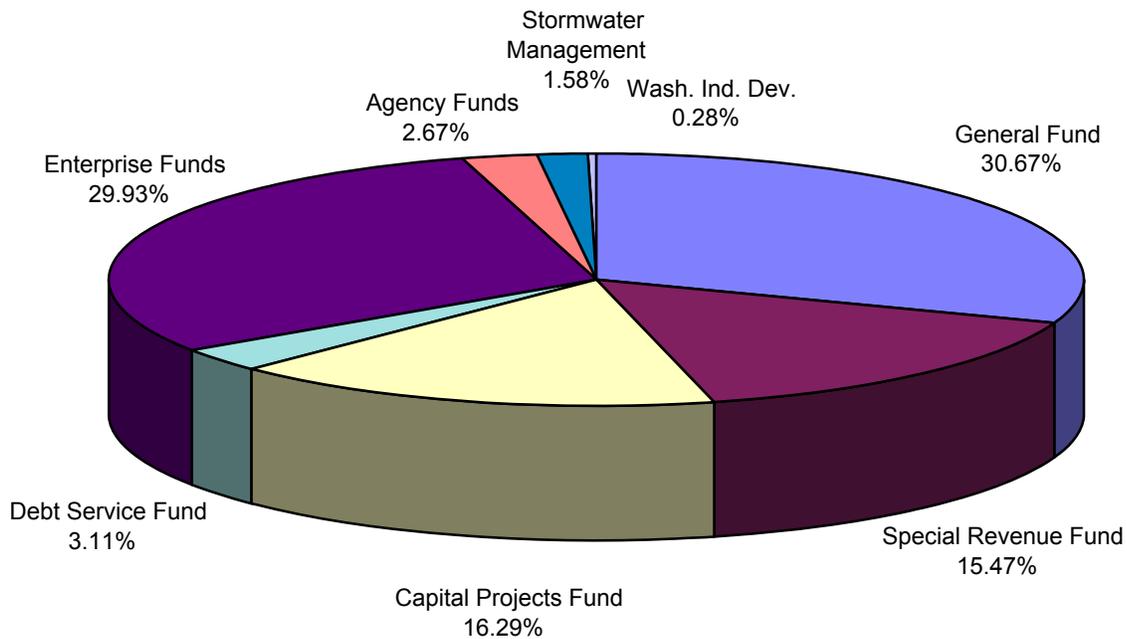
	Debt Service Fund		Enterprise Funds		Agency Funds		Expendable Trust Fund		2003 TOTALS
REVENUES									
Taxes	\$	-	\$	-	\$	-	\$	-	6,912,130
Licenses and permits		-		-		-		-	93,500
Intergovernmental		-		-		-		-	2,999,090
Charges for services		-		3,413,700		-		-	4,300,690
Fines		-		-		-		-	169,275
Special assessments		-		-		-		-	82,500
Interest		6,000		81,000		5,000		2,000	358,900
Rents		-		-		498,485		-	564,780
Donations		-		-		-		-	28,425
Other		-		17,700		-		-	17,700
TOTAL REVENUES	\$	6,000	\$	3,512,400	\$	503,485	\$	2,000	15,526,990
EXPENDITURES									
Street Department	\$	-	\$	-	\$	-	\$	-	1,017,410
Police Department		-		-		-		-	1,695,375
Communications		-		-		-		-	552,720
Administration		-		-		-		-	527,055
Tourism Bureau		-		-		-		-	62,990
Legal		-		-		-		-	24,840
Economic/Community Dev.		-		-		-		-	97,465
Information Technology		-		-		-		-	226,210
Finance		-		-		-		-	392,720
Building and Maintenance		-		-		-		-	201,725
Engineering		-		-		-		-	444,005
Parks & Recreation		-		-		-		-	1,078,740
Library		-		-		-		-	237,965
Airport		-		-		-		-	99,210
Vol. Fire Company		-		-		-		-	416,235
Water Operations		-		1,038,715		-		-	1,038,715
Sewerage Treatment Operations		-		1,002,030		-		-	1,002,030
Solid Waste Operations		-		1,176,710		-		-	1,176,710
Debt Service - principal		510,000		288,885		355,000		-	1,202,865
Debt Service - interest		76,470		64,495		148,485		-	342,620
Capital Outlay		-		2,069,600		-		-	7,006,505
TOTAL EXPENDITURES	\$	586,470	\$	5,640,435	\$	503,485	\$	-	18,844,110
REVENUES OVER (UNDER)									
EXPENDITURES	\$	(580,470)	\$	(2,128,035)	\$	-	\$	2,000	(3,317,120)
OTHER FINANCING SOURCES (USES)									
Proceeds from bank anticipation notes	\$	-	\$	-	\$	-	\$	-	-
Operating transfers in	\$	586,400	\$	104,820	\$	-	\$	-	2,038,190
Operating transfers out		-		-		-		-	(2,038,190)
TOTAL OTHER FINANCING SOURCES (USES)	\$	586,400	\$	104,820	\$	-	\$	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND									
OTHER SOURCES (USES)	\$	5,930	\$	(2,023,215)	\$	-	\$	2,000	(3,317,120)
PROJECTED FUND BALANCES,									
OCTOBER 1, 2002	\$	279,495	\$	2,445,079	\$	216,000	\$	101,700	11,014,405
PROJECTED FUND BALANCES,									
SEPTEMBER 30, 2003	\$	285,425	\$	421,864	\$	216,000	\$	103,700	7,697,285

City of Washington Combined Funds Revenues for Fiscal 2003



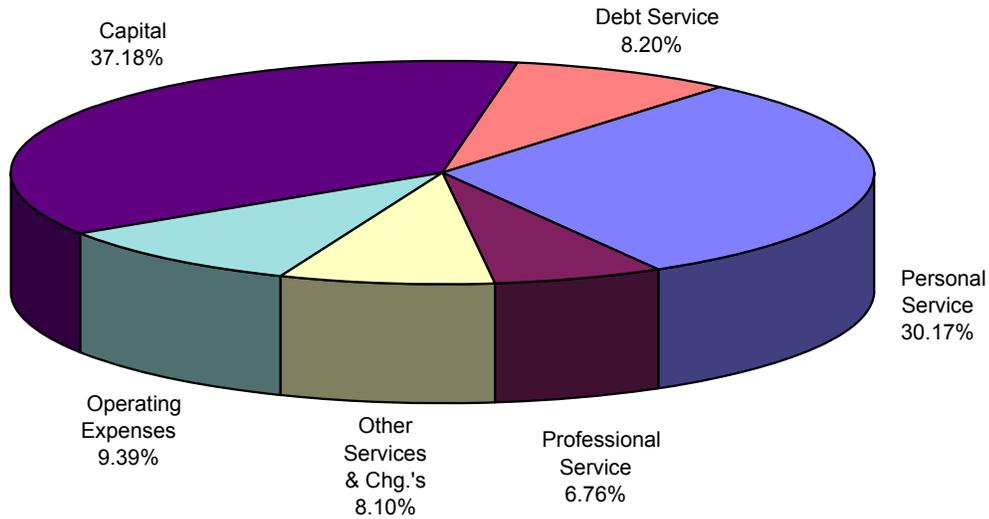
<u>Revenue</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/decrease from prev. yr.</u>	<u>Percent of Increase/decrease</u>
Taxes	\$6,912,130	44.52%	(\$276,820)	-3.85%
Licenses & permits	\$93,500	0.60%	\$0	0.00%
Intergovernmental	\$2,999,090	19.32%	\$686,740	29.70%
Charges for services	\$4,300,690	27.70%	\$246,805	6.09%
Interest	\$358,900	2.31%	(\$215,960)	-37.57%
Other	\$862,680	5.56%	\$17,830	2.11%
Total Revenue	\$15,526,990	100.00%	\$458,595	3.04%

City of Washington Combined Funds Expenditures by Fund



<u>Expenditure</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/ decrease from prev. yr.</u>	<u>Percent of Increase/ decrease</u>
General Fund	\$5,779,190	30.67%	-\$113,935	-1.93%
Special Revenue Fund	\$2,915,030	15.47%	-\$67,850	-2.27%
Capital Projects Fund	\$3,070,000	16.29%	\$855,640	38.64%
Debt Service Fund	\$586,470	3.11%	-\$7,865	-1.32%
Enterprise Funds	\$5,640,435	29.93%	-\$387,200	-6.42%
Agency Funds	\$503,485	2.67%	\$9,160	1.85%
Stormwater Management	\$297,500	1.58%	\$26,000	9.58%
Wash. Ind. Dev.	\$52,000	0.28%	-\$21,850	-29.59%
Total Expenditures	\$18,844,110	100.00%	\$292,100	1.57%

City of Washington Combined Funds Expenditures by Type

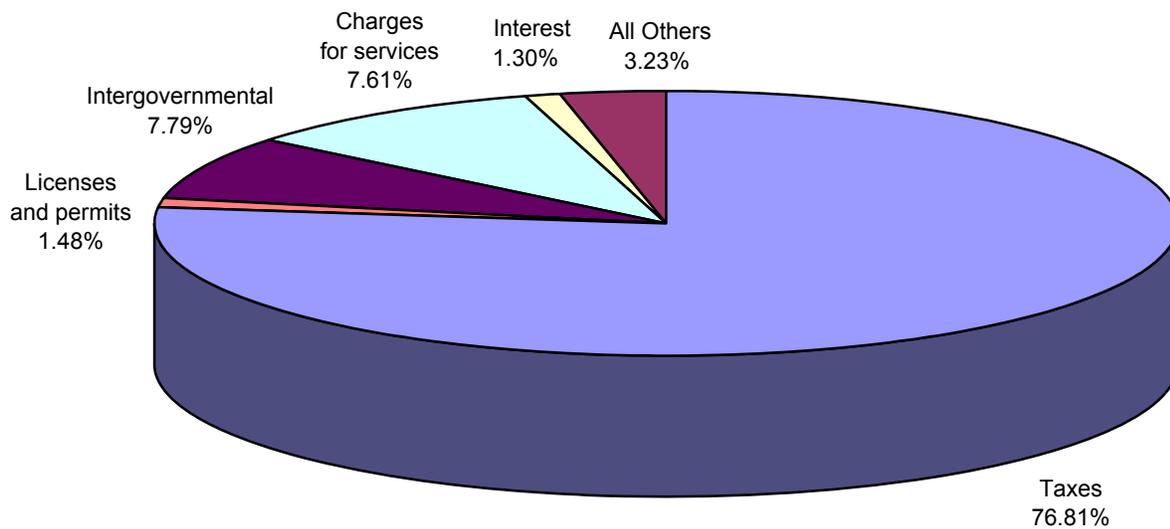


<u>Expenditure</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/ decrease from prev. yr.</u>	<u>Percent of Increase/ decrease</u>
Personal Service	\$5,769,400	30.62%	\$201,875	3.63%
Professional Service	\$1,176,390	6.24%	(\$46,000)	-3.76%
Other Services & Chg.'s	\$1,541,010	8.18%	\$125,945	8.90%
Operating Expenses	\$1,805,320	9.58%	\$74,495	4.30%
Sub-Total	\$10,292,120	54.62%	\$356,315	13.07%
Capital	\$7,006,505	37.18%	\$62,275	0.90%
Debt Service	\$1,545,485	8.20%	(\$126,490)	-7.57%
Total Expenditures	\$18,844,110	100.00%	\$292,100	6.40%

BUDGET PROCESS FOR FISCAL YEAR 2002-2003
CITY OF WASHINGTON, MISSOURI
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2003

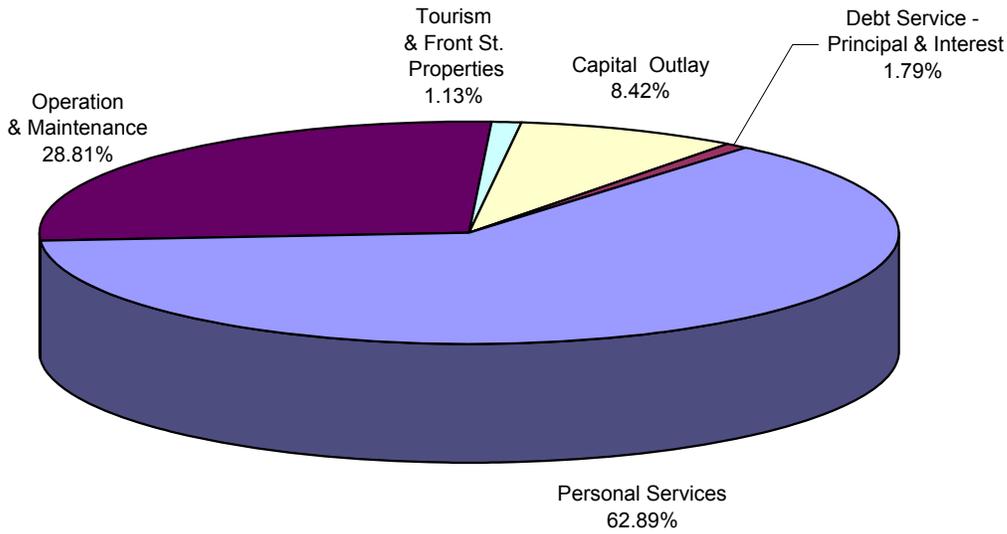
	<u>Revenues</u>	<u>Admin.</u>	<u>Legal</u>	<u>Communications</u>	<u>Police</u>	<u>Finance</u>	<u>Economic Dev.</u>	<u>Engineering</u>	<u>Street</u>	<u>Bldg. & Mtn.</u>	<u>Info. Tech.</u>	2003 TOTAL
REVENUES												\$ -
Taxes	\$ 5,285,310											\$ 5,285,310
Licenses and permits	\$ 93,500											\$ 93,500
Intergovernmental	\$ 540,215											\$ 540,215
Tourism Tax & Other Revenue	\$ 52,725											\$ 52,725
Charges for services	\$ 648,725											\$ 648,725
Fines	\$ 164,640											\$ 164,640
Special assessments	\$ 32,500											\$ 32,500
Interest	\$ 90,000											\$ 90,000
Rents	\$ 26,550											\$ 26,550
Donations	\$ -											\$ -
Miscellaneous-Loan Proceeds	\$ -											\$ -
Sale of assets	\$ -											\$ -
TOTAL REVENUES	\$ 6,934,165											\$ 6,934,165
EXPENDITURES												
Current:												
Personal Services		\$ 347,555	\$ 13,565	\$ 467,890	\$ 1,434,605	\$ 300,355	\$ 98,670	\$ 78,825	\$ 370,575	\$ 432,780	\$ 89,425	\$ 3,634,245
Operation & Maintenance		\$ 179,500	\$ 11,275	\$ 84,830	\$ 260,770	\$ 92,365	\$ 127,540	\$ 18,640	\$ 73,430	\$ 584,630	\$ 112,300	\$ 1,545,280
Tourism & Front St. Properties		\$ 62,990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,990
Capital Outlay		\$ 2,100	\$ -	\$ 16,095	\$ 55,050	\$ -	\$ -	\$ 600	\$ 344,200	\$ -	\$ 68,480	\$ 486,525
Debt Service - Principal & Interest		\$ -	\$ -	\$ -	\$ 50,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,150
TOTAL EXPENDITURES	\$ -	\$ 592,145	\$ 24,840	\$ 568,815	\$ 1,800,575	\$ 392,720	\$ 226,210	\$ 98,065	\$ 788,205	\$ 1,017,410	\$ 270,205	\$ 5,779,190
REVENUES OVER (UNDER)												
EXPENDITURES	\$ 6,934,165	\$ (592,145)	\$ (24,840)	\$ (568,815)	\$ (1,800,575)	\$ (392,720)	\$ (226,210)	\$ (98,065)	\$ (788,205)	\$ (1,017,410)	\$ (270,205)	\$ 1,154,975
OTHER FINANCING SOURCES (USES)												
Operating transfers in												
Intergovernmental contributions	\$ -											\$ -
Proceeds from bank note	\$ -	\$ -										\$ -
Operating transfers out:												
Special Revenue Funds subsidy		\$ (885,600)										\$ (885,600)
Subsidy to Fire fund with Tax Revenues		\$ (261,370)										\$ (261,370)
Recycling Operations subsidy		\$ (104,820)										\$ (104,820)
Leasehold Bond Debt Service		\$ (181,800)										\$ (181,800)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (1,433,590)										\$ (1,433,590)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	\$ 6,934,165											\$ (278,615)
Projected Fund Balance, October 1, 2002												\$ 2,964,900
Projected Fund Balance, September 30, 2003												\$ 2,686,285

City of Washington General Fund Revenue for Fiscal 2003



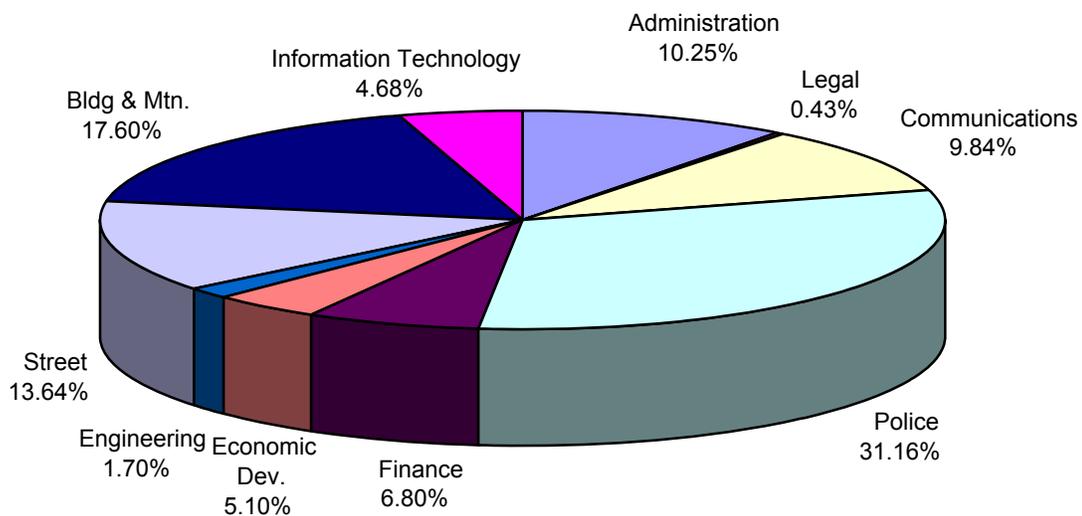
<u>Revenue</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/ decrease from prev. yr.</u>	<u>Percent of Increase/ decrease</u>
Taxes	\$5,326,310	76.81%	-\$317,770	-5.63%
Licenses and permits	\$93,500	1.35%	\$0	0.00%
Intergovernmental	\$540,215	7.79%	-\$82,535	-13.25%
Charges for services	\$660,450	9.52%	\$41,930	6.78%
Interest	\$90,000	1.30%	-\$47,600	-34.59%
All Others	\$223,690	3.23%	\$50,500	29.16%
TOTAL REVENUES	\$6,934,165	100.00%	-\$355,475	-4.88%

City of Washington General Fund Expenditures by Type



<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/ decrease from prev. yr.</u>	<u>Percent of Increase/ decrease</u>
Personal Services	\$3,634,245	62.89%	\$130,235	3.72%
Operation & Maintenance	\$1,545,280	26.74%	\$21,885	1.44%
Tourism & Front St. Properties	\$62,990	1.09%	\$2,535	4.19%
Capital Outlay	\$486,525	8.42%	-\$238,115	-32.86%
Debt Service - Principal & Interest	\$50,150	0.87%	-\$30,475	-37.80%
TOTAL EXPENDITURES	\$5,779,190	100.00%	-\$113,935	-1.93%

City of Washington General Fund Expenditures by Department



<u>Department</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/ decrease from prev. yr.</u>	<u>Percent of Increase/ decrease</u>
Administration	\$592,145	10.25%	-\$206,200	-25.83%
Legal	\$24,840	0.43%	-\$39,305	-61.28%
Communications	\$568,815	9.84%	\$31,515	5.90%
Police	\$1,800,575	31.16%	\$71,715	4.15%
Finance	\$392,720	6.80%	\$25,445	6.93%
Economic Dev.	\$226,210	3.91%	\$133,410	143.76%
Engineering	\$98,065	1.70%	-\$357,390	-78.47%
Street	\$788,205	13.64%	-\$559,780	-41.53%
Bldg & Mtn.	\$1,017,410	17.60%	\$832,275	449.55%
Information Technology	\$270,205	4.68%	-\$45,620	-14.44%
TOTAL EXPENDITURES	<u>\$5,779,190</u>	<u>100.00%</u>	<u>-\$113,935</u>	<u>-2.04%</u>

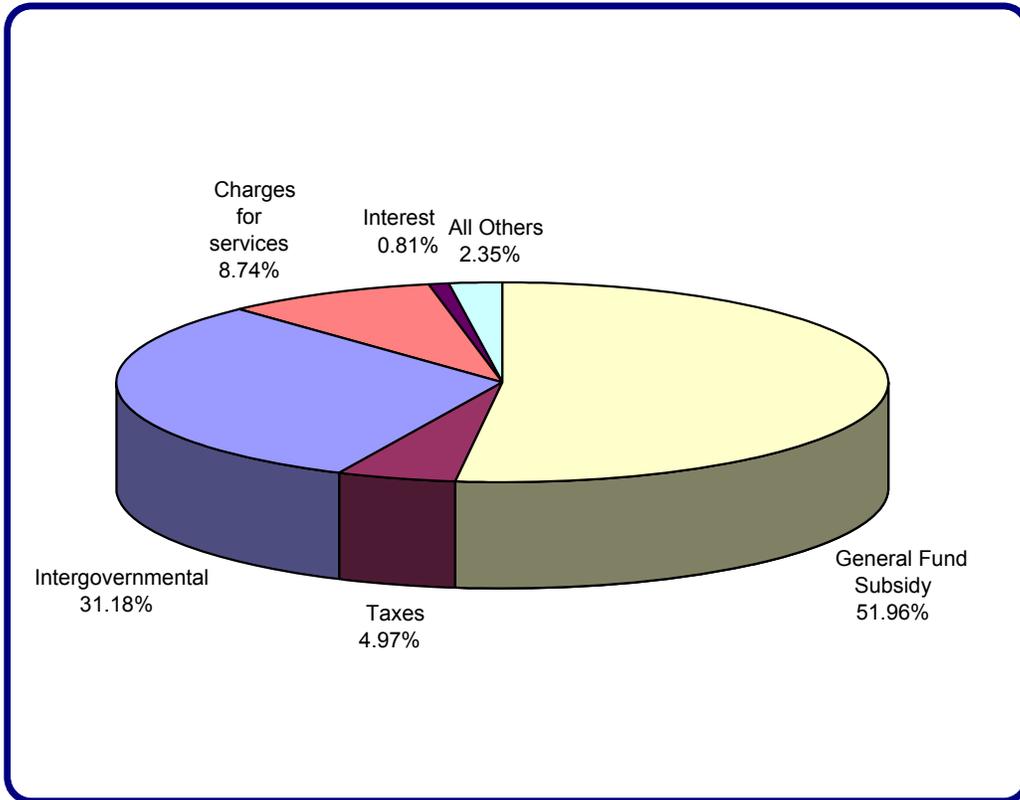
BUDGET PROCESS FOR FISCAL YEAR 2002-2003
CITY OF WASHINGTON, MISSOURI
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2003

	<u>Parks and Recreation</u>		<u>Library</u>		<u>Volunteer Fire Company</u>		<u>Airport</u>	<u>2003 TOTAL</u>
REVENUES								
Taxes	\$ -	\$ 128,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,820
Intergovernmental	\$ -	\$ 8,125	\$ -	\$ -	\$ -	\$ 800,000	\$ -	\$ 808,125
Charges for services	\$ 215,145	\$ 6,500	\$ 1,110	\$ -	\$ -	\$ 3,785	\$ -	\$ 226,540
Fines	\$ -	\$ 4,635	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,635
Interest	\$ 7,500	\$ 2,800	\$ 10,000	\$ -	\$ -	\$ 600	\$ -	\$ 20,900
Rents	\$ 2,800	\$ -	\$ 5,445	\$ -	\$ -	\$ 31,500	\$ -	\$ 39,745
Donations	\$ 16,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,425
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 241,870	\$ 150,880	\$ 16,555	\$ -	\$ 835,885	\$ -	\$ -	\$ 1,245,190
EXPENDITURES								
Current:								
Personal services	\$ 689,265	\$ 181,310	\$ 49,420	\$ -	\$ -	\$ -	\$ -	\$ 919,995
Operation & maintenance	\$ 389,475	\$ 56,655	\$ 366,815	\$ 99,210	\$ -	\$ -	\$ -	\$ 912,155
Capital Outlay	\$ 51,880	\$ -	\$ 31,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,082,880
TOTAL EXPENDITURES	\$ 1,130,620	\$ 237,965	\$ 447,235	\$ 1,099,210	\$ -	\$ -	\$ -	\$ 2,915,030
REVENUES OVER (UNDER) EXPENDITURES	\$ (888,750)	\$ (87,085)	\$ (430,680)	\$ (263,325)	\$ -	\$ -	\$ -	\$ (1,669,840)
OTHER FINANCING SOURCES (USES)								
Proceeds from bank anticipation note	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer in - Tax rev. subsidy from General Fund	\$ -	\$ -	\$ 261,370	\$ -	\$ -	\$ -	\$ -	\$ 261,370
Operation transfers in	\$ 791,000	\$ 19,700	\$ 74,900	\$ 200,000	\$ -	\$ -	\$ -	\$ 1,085,600
Operating transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ 791,000	\$ 19,700	\$ 336,270	\$ 200,000	\$ -	\$ -	\$ -	\$ 1,346,970
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	\$ (97,750)	\$ (67,385)	\$ (94,410)	\$ (63,325)	\$ -	\$ -	\$ -	\$ (322,870)
FUND BALANCES, OCTOBER 1, 2002	\$ 208,800	\$ 88,300	\$ 280,600	\$ 121,500	\$ -	\$ -	\$ -	\$ 699,200
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2003	\$ 111,050	\$ 20,915	\$ 186,190	\$ 58,175	\$ -	\$ -	\$ -	\$ 376,330

City of Washington

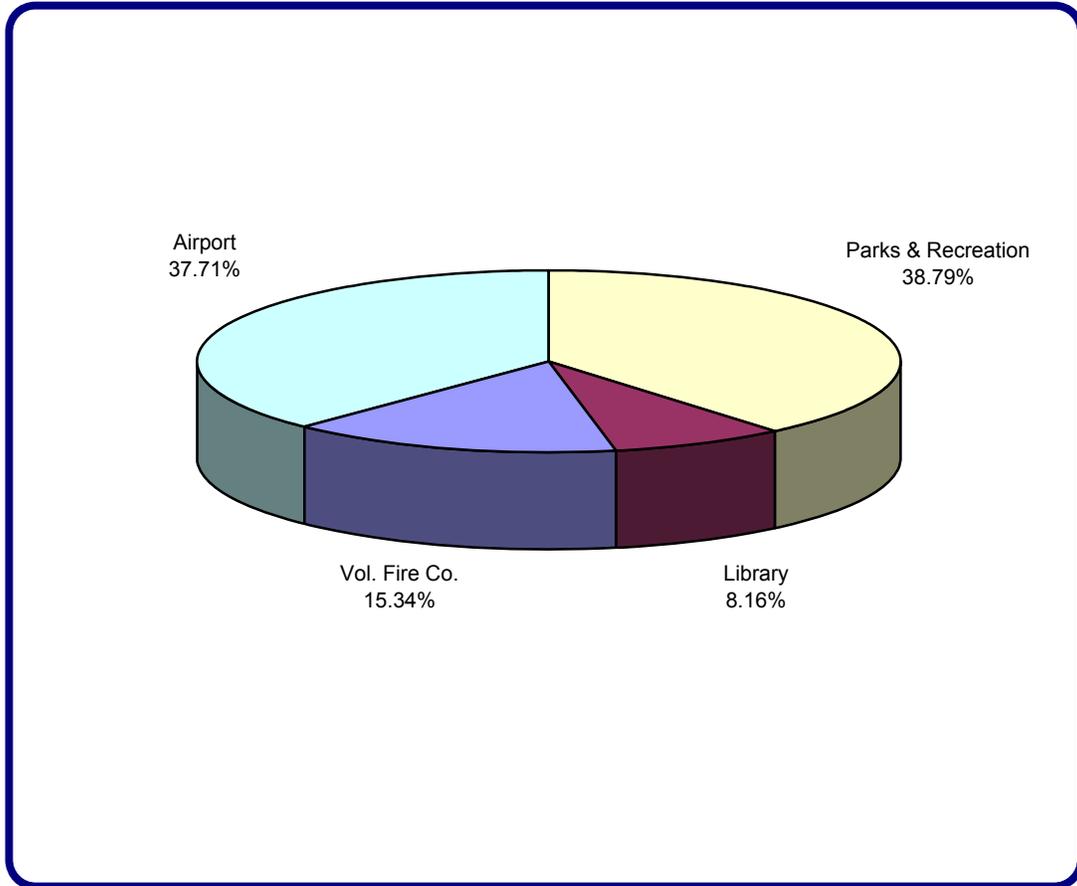
Special Revenue Funds

Revenues & Other Sources



<u>Revenue</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/decrease from prev. yr.</u>	<u>Percent of Increase/decrease</u>
General Fund Subsidy	\$1,346,970	51.96%	-\$234,635	-14.84%
Taxes	\$128,820	4.97%	\$6,850	5.62%
Intergovernmental	\$808,125	31.18%	\$4,125	0.51%
Charges for services	\$226,540	8.74%	\$4,520	2.04%
Interest	\$20,900	0.81%	-\$9,700	-31.70%
All Others	\$60,805	2.35%	-\$26,830	-30.62%
Total Revenues	\$2,592,160	100.00%	-\$255,670	-8.98%

City of Washington Special Revenue Fund Expenditures by Fund



<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/ decrease from prev. yr.</u>	<u>Percent of Increase/ decrease</u>
Parks & Recreation	\$1,130,620	38.79%	-\$148,850	-11.63%
Library	\$237,965	8.16%	\$3,665	1.56%
Vol. Fire Co.	\$447,235	15.34%	\$63,005	16.40%
Airport	\$1,099,210	37.71%	\$14,330	1.32%
Total Expenditures	\$2,915,030	100.00%	-\$67,850	-2.27%

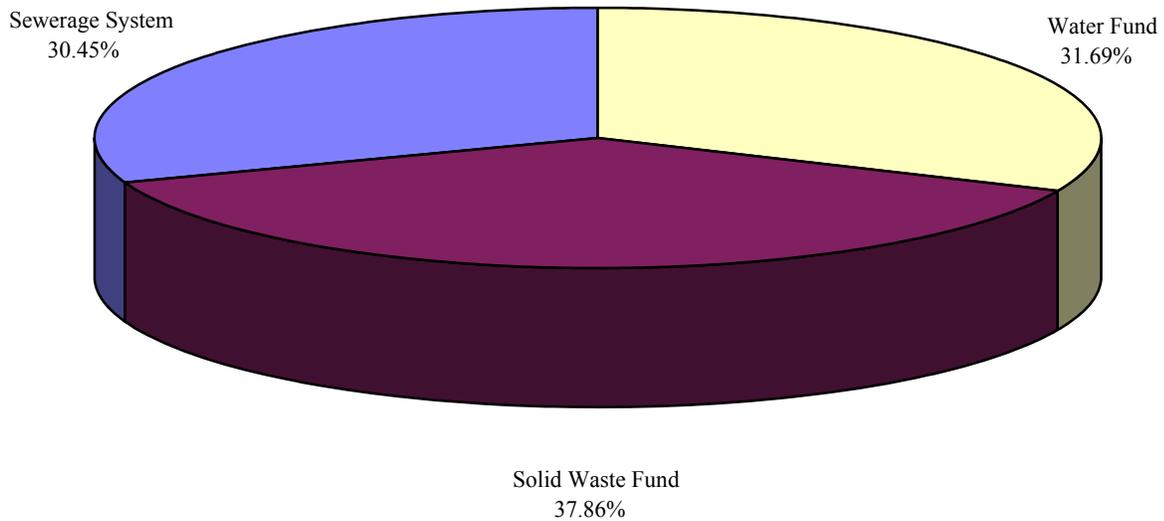
BUDGETING PROCESS FOR FISCAL YEAR 2002-2003
CITY OF WASHINGTON, MISSOURI
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS (DEFICITS)
FOR THE YEAR ENDED SEPTEMBER 30, 2003

	<u>Water</u>	<u>Sewage Treatment</u>	<u>Solid Waste</u>	2003 Total
OPERATING REVENUES	\$ 1,081,815.00	\$ 1,039,350.00	\$ 1,292,535.00	\$ 3,413,700.00
OPERATING EXPENSES	1,038,715	1,002,030	1,176,710	3,217,455
OPERATING INCOME (LOSS)	43,100	37,320	115,825	196,245
NONOPERATING REVENUES (EXPENSES)				
Interest income	30,000	40,000	11,000	81,000
Intergovernmental	-	-	-	-
Miscellaneous	17,700	-	-	17,700
Note proceeds	-	-	-	-
Principal, Interest and fiscal charges	-	(129,495)	(223,885)	(353,380)
Capital outlay	(1,144,800)	(915,300)	(9,500)	(2,069,600)
TOTAL NONOPERATING REVENUES (EXPENSES)	(1,097,100)	(1,004,795)	(222,385)	(2,324,280)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(1,054,000)	(967,475)	(106,560)	(2,128,035)
OPERATING TRANSFERS				
Operating transfers in	-	-	104,820	104,820
Operating transfers out	-	-	-	-
TOTAL OPERATING TRANSFERS	-	-	104,820	104,820
NET INCOME (LOSS)	(1,054,000)	(967,475)	(1,740)	(2,023,215)
Projected Retained Earnings(Deficits), October 1, 2002	4,825,772	4,982,652	1,356,457	11,164,881
Minus/Plus: Noncurrent Receivables and Liabilities	(1,241,634)	845,000	1,846,516	1,449,882
Less Value of Fixed Assets	(2,795,810)	(4,836,749)	(2,537,125)	(10,169,684)
Projected Retained Earnings(Deficits), September 30, 2003	(265,672)	23,428	664,108	421,864
Personal Services	408,745	247,670	510,875	1,167,290
Operation & Maintenance	629,970	754,360	665,835	2,050,165
OPERATING EXPENSES	\$ 1,038,715	\$ 1,002,030	\$ 1,176,710	\$ 3,217,455

City of Washington

Enterprise Funds

Revenue by Fund for Fiscal 2003

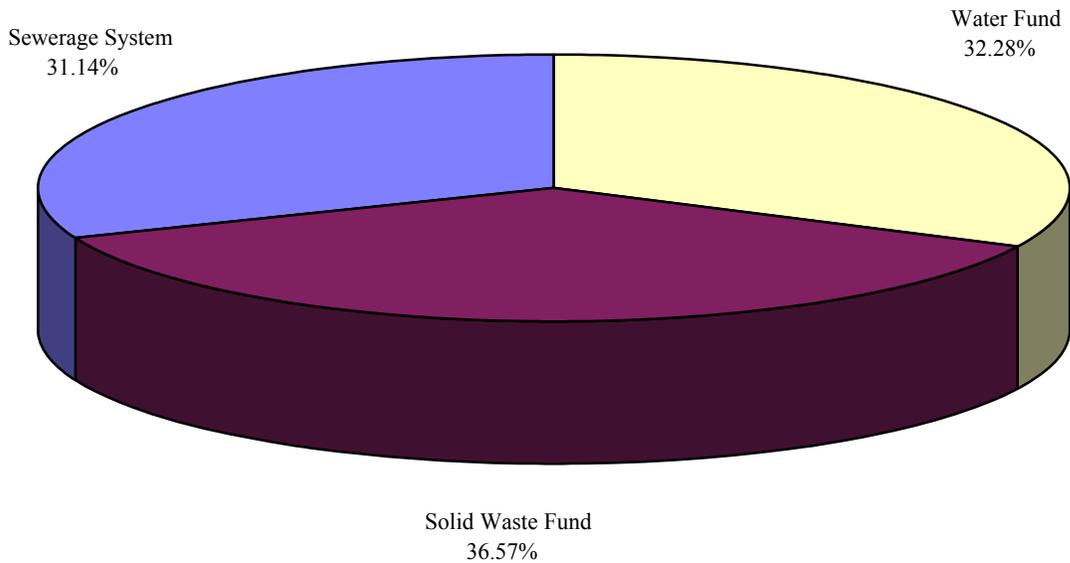


<u>Revenue</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/ decrease from prev. yr.</u>	<u>Percent of Increase/ decrease</u>
Water Fund	\$1,081,815	31.69%	\$2,970	0.28%
Solid Waste Fund	\$1,292,535	37.86%	\$147,385	12.87%
Sewerage System	\$1,039,350	30.45%	\$50,000	5.05%
Total Revenue	\$3,413,700	100.00%	\$200,355	6.24%

City of Washington

Enterprise Fund

Expenditures by Fund



<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/ decrease from prev. yr.</u>	<u>Percent of Increase/ decrease</u>
Water Fund	\$1,038,715	32.28%	\$5,020	0.49%
Solid Waste Fund	\$1,176,710	36.57%	\$34,165	2.99%
Sewerage System	\$1,002,030	31.14%	\$11,940	1.21%
Total Expenditures	\$3,217,455	100.00%	\$152,020	4.80%