

*City of Washington,  
Missouri*

**Adopted Budget  
for  
Fiscal year 2003-2004**

**ELECTED OFFICIALS**

**Richard F. Stratman-Mayor**

**Tim Overschmidt**

**Robert Engemann**

**Tessie Steffens**

**John Rhodes**

**Kevin Hellmann**

**Tim Brinker**

**Brad Bruns**

**John Politte**

**Prepared by the Finance Department  
Janet M. Braun, Finance Manager**

# **BUDGET MESSAGE**

September 15, 2003

Honorable Mayor and City Council  
City of Washington, Missouri

In accordance with our city codes, following is the City of Washington 2003-04 budget. The budget is the single most important document for the City Council to adopt in a given year as it provides necessary funding for city services, programs and Capital Improvement Projects. Our dedicated staff will be working with the financial resources in this budget, the many volunteers, gifts and donations to continue to make our city a great place to live, work and raise our families.

## **BUDGET PROCESS**

### **Administration and City Council**

Each year, the City Administrator and Finance Manager review the financial condition of the City and make forecasts for the upcoming year to determine guidelines for the budget process. These guidelines are established to ensure that all elements such as personnel, capital equipment, etc. are addressed. Each department prepares their budget using these guidelines and submits supplemental requests for consideration during the budget process. All requests are reviewed and decisions are made to allocate resources for balancing the priorities and needs of the City.

During July, August and September, multiple workshops on the budget are held in conjunction with the Administrative and Operations Committees' meetings at which time all interested persons are given an opportunity to be heard. The Council adopts the budget by majority vote at a meeting prior to October 1.

### **Opportunities for Citizen Input**

The budget workshops are open meetings and welcome citizen input and these workshops are televised on the local cable channel as public information. A public hearing on the proposed budget is held prior to City Council adoption.

## **BUDGET HIGHLIGHTS**

The FY 2004 budget of \$19,147,375 is a 1.6% increase over adopted FY 2003. Emphasis was placed on maintaining the present level of services using current year projected revenues. Capital

outlays for the governmental and enterprise funds are taken from appropriated fund balance. Funds are included to maintain or increase the level of support in the following areas:

**Public Safety:**

- Replacement of two police vehicles, per vehicle replacement program
- Replacement of laptop computer in Municipal Court and a PC unit in Traffic
- Replacement of radio dispatching system, server and two PC units in Communications
- Replacement of Fire Chief's vehicle
- Replacement of firemen's SCBA equipment for life safety requirements

**Street Maintenance:**

- Additional snow plow truck to manage the additional municipal growth
- \$40,000 to resurface 9<sup>th</sup> Street, Clay Street to High Street
- Chip & Seal Program of \$214,00 to maintain existing surface of city streets

**Buildings and Infrastructure:**

- Construct new storage building and announcer's booth at Ronsick Field
- Construction phase in the Airport Expansion Project
- Includes \$392,000 for the replacement of the Sunnyside Street Bridge
- \$338,000 for the replacement of the Locust Street Bridge
- Includes \$109,600 for the reconstruction of the Lion's Lake and Lakeview Park trails
- Reconstruction/Improvements Program of \$3,161,000 for the following streets:
  - Southpoint Road, west side along Stone Crest Subdivision
  - Hwy A Improvement – Addition of dual 3<sup>rd</sup> lane
  - Bieker Road Reconstruction – bridge to city limits
  - W. 5<sup>th</sup> Street Reconstruction – Grand Avenue to Hwy 100
  - W. 5<sup>th</sup> Street Reconstruction – Grand Avenue to Hwy 47 (Design work)
  - Westlink Drive Reconstruction – Bluff Road to Westlink Drive bridge
  - Kingsland Avenue – (Sand plant relocation and W.W. Treatment Plant roadway)
  - Bluff Road Stabilization – north of Hwy 100
  - Front Street Reconstruction – Stafford Street to Tieman Drive
- Sewer Line Reconstruction Program budget of \$300,000
- Addition of a water storage tank in Heidmann Industrial Park to meet flow and volumes needed in industrial growth area.

**Environmental:**

- Stormwater Detention Projects in amount of \$60,000 for the following projects
  - Knights of Columbus Stormwater Detention
  - Town & Country Ind. Park Detention

**FINANCIAL IMPACT OF BUDGET ON RESIDENTS/CUSTOMERS**

**Taxes:**

- No increase in Sales Tax, Gross Receipt Tax or Local Use Tax rates.
- No increase in Tourism Tax ( B&B/lodging tax)
- Property Tax rates increased an equivalent of ten percent over the previous year, prior to new construction or improvements evaluations. However, this rate is ten percent less than the maximum allowed of \$0.6090 for general operations.

**Utility Rate Changes:**

- No increase in water rates
- No increase in sewer rates
- No increase in refuse collection rates

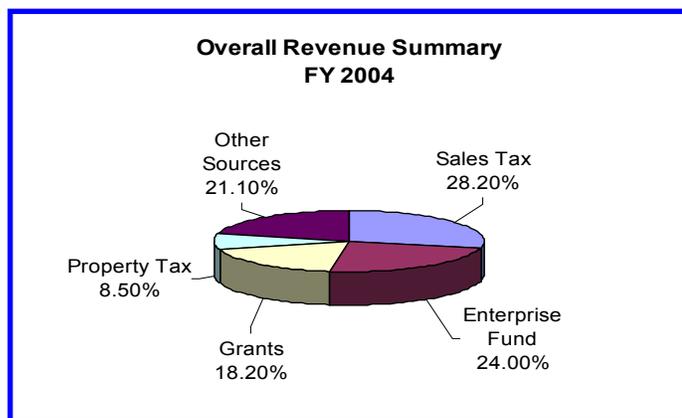
- Landfill tipping fees were restructured and became effective February 1, 2003. This FY 2004 Budget will reflect the first full year of fee increases.
  - Minimum fee increased 36% to \$15.00
  - Vehicles, other than packer trucks - \$39.00 per ton, an 18% increase
  - Packer trucks - \$40.50 per ton, previously packer boxes, compacted, - \$26.50 per ton; no compaction - \$33.00 per ton; an increase of 23-53%.

**Fees and User Charges:**

- No increase in business or liquor licenses
- No increase in Planning and Zoning fees or building permits
- No increase in Parks & Recreation fees
- No increase in Water or Sewer Connection fees

**REVENUE HIGHLIGHTS**

Total Revenues of \$16,181,460 are 4.2% above the Estimated FY 2003 revenues with the largest increases in sales taxes and grants for capital projects. Major revenue sources for the total budget are generated from Sales Tax with 28.2%, user fees generated in most part by the Enterprise Funds operations at 24%, followed by Grants at 18.2% and Property Taxes at 8.5% and smaller percentages from other sources.

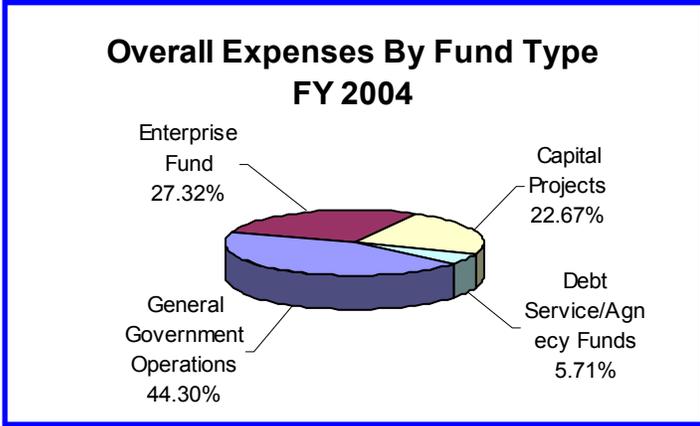


- **Sales Tax Revenue** growth is projected at approximately 7.5% over the anticipated final FY 2003 tax revenue. This is a 12.3% growth over the initial FY 2003 estimated sales tax revenues. This aggressive projection reflects the anticipated business because of a new Lowe's store and residential growth.
- **Charges for Services** - these revenue sources consists of fees generated from Enterprise operations (water, sewer, landfill, refuse and recycling collections), by Intragovernmental Charges (charges for services provided to other city departments), by inspection fees and other construction related fees.
- **Intergovernmental Grants** - these revenues are one-time funding grants for major capital projects (bridges, roadway, and airport expansion) in FY 2004.
- **Property Taxes** - revenues are expected to increase 19%. The proposed property tax rate is \$0.6335 per \$100 assessed value. Ten percent of the revenue increase is due to a roll-up from last year's reduced levy. The 9% reflects permitted reassessments, new construction and new personal property increases in assessed valuations. Of the \$0.6335 levy, the General Fund levy is \$0.542, which is below the maximum allowed levy of \$0.6090. The Library Tax levy is \$0.0915 for general operations.

Staff will monitor the projected revenue sources and recommend any changes, if economic conditions change requiring re-evaluation of levels of services.

**EXPENDITURE HIGHLIGHTS**

The overall expenditures shown for all funds total \$19,147,375; as compared to the adopted FY 2003 amount of \$18,844,110 an increase of 1.61%. The largest portion of the budget are general government operations which provide public safety, maintenance of streets, recreation, airport operations and other basic services, which represents 44.3% of the budget. The second largest portion is the City's enterprise funds operations, which represents 27.32%; the third is the Capital Projects Fund with 22.67% of the budget. The remaining 5.71% is a combination of debt service and agency funds.



- The overall operating budget is \$10,917,510, up 6.1% from adopted FY 2003.
- General governmental operating budgets (traditional city government services) increased 7.4%.
  - General Fund operating budget increased 7.4%
  - Special Revenue Funds operating budgets decreased .1%
- Enterprise Funds operating budgets increased 8.8%
- The General Fund continues to provide subsidies for parks and recreation, library, airport operations, volunteer fire company operations and recycling center operations. The total amount in the FY 2004 budget is \$1,503,475. In addition a subsidy of \$181,800 is transferred to the debt service fund for the leasehold bonds payment. These subsidies represent a 17.5% increase over FY 2003.
- The Capital Budget is \$6,765,405 down 3.4% from the adopted FY 2003 budget. Because of the present economic conditions, this capital plan is for purchases to replace existing assets essential to maintain the current level of services or commitments by the City of multi-year infrastructure projects. Capital projects are as follows:
  - **General Governmental Administration**
    - Information Technology
      - PC Computers - Administration \$ 2,700.
      - PC Computers – Finance 6,150.
      - Software Application (GASB 34)-Finance 18,000.
      - Software Application (Reports)-Finance 1,500.
      - Burster Machine-Finance 2,300.
      - Document Folder-Finance 7,500.
      - PC Computer-Economic Development 1,350.
      - Time Clock System Upgrade and interface to Payroll application – I.T. 7,200.
      - Software Application (Payroll)-I.T. 43,000.
      - System printer –AS/400 – I.T. 1,900.
      - PC Computer-Engineering & Planning 1,450
      - Software Application (AutoCAD)-Engineering 6,000.

	• Server and PC Computers-Communications	5,800.
	• PC Computer-Police	1,200.
	• Laptop Computer-Municipal Court	2,000.
	• PC Computer – Parks	1,350.
	• PC Computer – Library	1,350.
▪	Finance	
	• Copier	8,100.
○	<b>Public Safety</b>	
▪	Communications	
	• Radio system (replacement)	14,930.
▪	Police	
	• Police vehicles (2) (replacements)	45,000.
	• Radar unit (replacement)	1,995.
	• H.T.E. radios (5) (replacements)	5,500.
	• Lateral File Cabinet	1,030.
▪	Volunteer Fire Company	
	• Vehicle, Fire Chief's (replacement)	\$ 30,000.
	• Radios (3) (replacements)	5,000.
	• SCBA (replacements)	125,000.
○	<b>Streets and Transportation</b>	
▪	Streets	
	• 3rd & Oak Sts. Parking Lot – reconstruction	30,000.
	• Southpoint Rd @ Stone Crest Subdivision and curb & gutter	41,000.
	• Sidewalk Program	30,000.
	• Two ton snow plow truck	75,000.
▪	Airport	
	• Airport Expansion (Multi-year project)	380,000.
○	<b>Culture and Recreation</b>	
▪	Parks	
	• ¾ ton 4X4 pickup truck (replacement)	19,125.
	• Copier (replacement)	8,100.
	• Rotary broom	5,100.
○	<b>Environmental</b>	
	• Knights of Columbus stormwater detention	25,000.
	• Town & Country Ind. Park stormwater detention	35,000.
○	<b>Enterprise Fund Activities</b>	
▪	Water	
	• Pump-High Level Sys (replacement)	50,000.
	• Water main extensions	100,000.
	• Water storage tank – Heidmann Ind. Pk.	850,000.
	• ¾ ton pickup truck (replacement)	25,000.
	• Line locator	800.
	• Portable radio	800.
	• Bucket attachment for Bobcat (replacement)	1,400.
	• Copier (replacement)	8,100.

<ul style="list-style-type: none"> <li>▪ Sewage Treatment <ul style="list-style-type: none"> <li>• Treatment Facility – Design phase 195,000.</li> <li>• Sewer main extensions 30,000.</li> <li>• One ton dual wheel truck (replacement) 40,000.</li> <li>• Mini root saw (replacement) 1,500.</li> <li>• T.V. tractor transport (replacement) 6,500.</li> </ul> </li> <li>▪ Refuse Collections <ul style="list-style-type: none"> <li>• Trash truck (replacement) 115,000.</li> </ul> </li> </ul>	
○ <b>Capital Improvement Fund Program</b>	
<ul style="list-style-type: none"> <li>▪ Culture and Recreation <ul style="list-style-type: none"> <li>• Storage building &amp; announcer's booth at Ronsick Field 18,725.</li> <li>• Ronsick Field improvements 45,000.</li> <li>• Courtesy dock at Rennick Riverfront Park 11,815.</li> <li>• Diving board deck protection matting 6,135.</li> <li>• Lion's Lake Trail, reconstruction 39,600.</li> <li>• Lakeview Park Trail, reconstruction 70,000.</li> </ul> </li> <li>▪ Roads and Bridges <ul style="list-style-type: none"> <li>• Sunnyside Street Bridge 392,000.</li> <li>• Locust Street Bridge 338,000.</li> <li>• Front Street, Stafford St. to Tieman Dr. 45,000.</li> <li>• W. 5<sup>th</sup> Street Design, Grand Ave to Hwy 47 15,000.</li> <li>• Hwy A Improvement-add dual 3<sup>rd</sup> lane 1,000,000.</li> <li>• Bieker Road, reconstruction-bridge to city limits 630,000.</li> <li>• W. 5<sup>th</sup> Street, reconstruction – Grand Ave. to Hwy 100 668,000.</li> <li>• Bluff Road, stabilization – north of Hwy 100 100,000.</li> <li>• Westlink Drive, between bridge &amp; Bluff Rd. 395,000.</li> <li>• Kingsland Ave. (sand plant/treatment plant) 267,000.</li> </ul> </li> <li>▪ Enterprise System Improvements <ul style="list-style-type: none"> <li>• Sewer main, reconstructions 300,000.</li> </ul> </li> </ul>	
<b>TOTAL CAPITAL BUDGET</b>	<b>\$6,765,405.</b>

▪ **Personnel Pay/Benefit Package**

Based on the present pay package, total personnel costs increased 7.4%, which included the addition of

- A Building Inspector
- Cost of Living Factor of 3.4%
- Merit increases within the ranges of 2-3%
- Employee health and dental benefits, averaging 16%, based on 6 months at new rate.

The city is presently contracting with a consultant to re-evaluate the compensation plan of the city and when the study is completed, the council may need a budget appropriation to fund any recommended changes in the package.

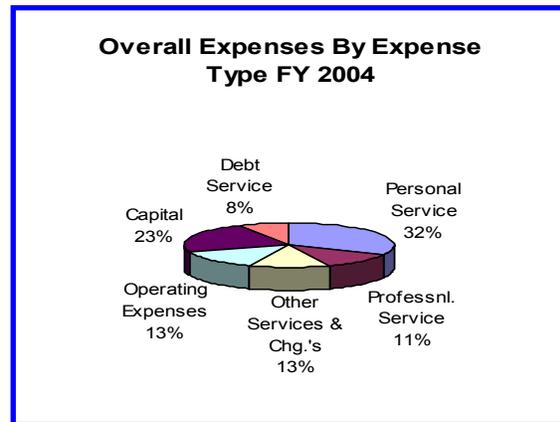
The proposed health insurance increase may not cover the full amount of the increased cost of employee benefits and additional appropriations may be necessary. The benefit renewal date is February 1, 2004.

The city fully funds the Missouri L.A.G.E.R.S. retirement program for its employees. The program is a LT-10(65), which is 1.60% for life plus 0.40% to age 65. Effective October 1, 2003, the funding rate is

- General employees – 11.9% of salary, an 8.2% increase
- Police employees – 9.5% of salary, an 11.7% increase

**DEPARTMENTAL HIGHLIGHTS (OPERATING EXPENSES ONLY)**

Department supervisors were asked to review their operations and to trim costs, but instructed to maintain the same level of services. Each department has spent many hours reviewing and analyzing their needs in order to meet this goal.



Detailed below are individual departments and explanations of significant changes.

<b>General Fund Operation Expenditures</b>				
	<b>Budget FY 2003</b>	<b>Projected FY 2004</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
Administration	\$527,055	\$534,120	\$7,065	1.3%
Municipal Court	\$24,840	\$29,545	\$4,705	18.9%
Communications	\$552,720	\$572,935	\$20,215	3.7%
Police	\$1,695,375	\$1,774,880	\$79,505	4.7%
Finance	\$392,720	\$403,605	\$10,885	2.8%
Community & Economic Development	\$97,465	\$104,305	\$6,840	7.0%
Planning & Engineering	\$444,005	\$528,045	\$84,040	18.9%
Streets	\$1,017,410	\$1,097,170	\$79,760	7.8%
Custodial & Building Maintenance	\$223,715	\$246,885	\$23,170	10.4%
Information Technology	\$226,210	\$296,155	\$69,945	30.9%
Tourism Bureau	\$41,000	\$42,400	\$1,400	3.4%
<b>Total General Fund</b>	<b>\$5,242,515</b>	<b>\$5,630,045</b>	<b>\$387,530</b>	<b>7.4%</b>

**Administration**

- Overall budget increased 1.3% for FY 2004. The reduction of anticipated legal services in FY 2004 of \$16,680 was a large part of the overall small growth in operations for the department.
- Personal services increased 4.9%.

### **Municipal Court**

- In FY 2003 this department was redefined. Prior to FY 2003 expenses for city legal services were included with municipal court expenses. The department now reflects only costs related to the municipal court function, including the elected judge and city attorney's wages.
- Overall budget increased 18.9% for FY 2004. Total operating budget in FY 2004 is \$29,545.
- Increase reflects allowance for costs for special prosecutors and/or judges due to conflicts of interest or vacation schedules. Also, the department has incurred increases in supply costs.

### **Communications**

- Overall budget increased 3.7%
- Personal services increased 6%
- Operating expenses decreased due to redistributing of police management software support costs, which have now moved to the Information Technology Department. A cost of \$9,850.
- The radio system is being replaced and the costs of equipment repair will decrease.

### **Police**

- Overall budget increased 4.7%
- Personal services increased 6.4%
- Other operating costs are budgeted at the same level as adopted FY 2003
- Department will replace two police vehicles, a radar unit and 5 radios
- The department will have the services of an equine patrol for special events. This is possible through a donation of services of two horses and manpower provided by the department.

### **Finance**

- The budget increased 2.8% over the adopted FY 2003 budget.
- Personal services increased by 6.9%
- Reductions are anticipated in phone charges and contracted services
- Department will replace a copier

### **Community & Economic Development**

- Budget reflects the production costs of a new marketing video for economic and community development purposes.

### **Planning and Engineering**

- This department has been subdivided into three divisions
  - Planning and Zoning Division
  - Building Codes Division
  - Engineering Division
- Operating costs of each division will be maintained to reflect the cost of each service provided within the department
- Two new positions have been added in the department. A building inspector in the Building Codes Division and a clerk in the Planning and Zoning Division.
- Overall budget increased 18.9% over FY 2003 adopted budget.
- Personal services increased 26.8%. This reflects the addition of two positions with benefits and the present pay plan increases.
- Other operating costs were held to minimum; contracted services decreased because of one-time consultant costs in FY 2003.

### **Streets**

- Overall operating budget increased 7.8% over adopted FY 2003.
- Personal services increased 6.9%

- A one-time project of resurfacing 9<sup>th</sup> Street, Clay Street to High Street at a cost of \$40,000
- The Chip & Seal Street Program is set at the same level as FY 2003 of \$214,320 for prep work and sealing
- Mosquito Control Program is budgeted for \$15,000 for materials, in an effort to keep our citizens from exposure to the West Nile Virus
- Annual Sidewalk Program for FY 2004 is \$30,000
- The department will purchase an additional snow plow truck to cover the increased number of streets because of the city's growth

#### **Custodial & Building Maintenance**

- Overall budget increase of 10.4% over adopted FY 2003
- Personal services increased 6.9%
- Operating costs have increased because of problems with HVAC systems and the need to use manpower temporary labor.
- Costs include the maintenance of the Front Street properties (Passenger Depot, Waterworks Building, Front St. landscape maintenance, etc.)

#### **Information Technology (IT)**

- The overall operating budget has increased 30.9% over adopted FY 2003 budget.
- The IT department has assumed management of all governmental software and equipment supporting these platforms. Prior to FY 2004, police, communications, library, and planning and engineering operated these applications and incurred these related costs. This change in management insures efficient use of equipment, timely maintenance of software applications and equipment operating systems.
- Capital projects
  - The department has a number of PC computers to be replaced as part of the equipment replacement policy.
  - New software applications to be added or upgraded are
    - Payroll
    - Financial Reporting – GASB 34
    - AutoCAD
    - Kronos Time Clock upgrade
  - Printer
  - PC Server for radio system
  - Burster machine
  - Document folder

#### **Tourism Bureau**

- The budget of this program is linked to our Tourism Tax revenue source. The City contracts with the Washington Missouri Tourism Commission to achieve our goal of attracting visitors to Washington, Missouri and to keep the downtown area a viable, healthy resource. The anticipated Tourism Tax revenue for FY 2004 is \$42,400 an increase of 3.4%.

#### **Parks and Recreation**

User fees, donations and General Fund subsidies fund operations for parks and recreation programs. In FY 2004, user fees represent 20.2% of revenues; General Fund subsidy represents 77.5% and all other revenue 2.3%.

<b>Special Revenue Funds Operation Expenditures</b>				
	<b>Budget FY</b>	<b>Projected FY</b>	<b>Increase/</b>	<b>Percent</b>
	<b>2003</b>	<b>2004</b>	<b>(Decrease)</b>	<b>Change</b>
Parks Operations	\$822,810	\$772,080	-\$50,730	-6.2%
Aquatic Center	\$183,595	\$186,645	\$3,050	1.7%
Special Interest Programs	\$35,220	\$35,810	\$590	1.7%
Supervised Playground	\$37,115	\$38,545	\$1,430	3.8%
Library	\$237,965	\$249,610	\$11,645	4.9%
Volunteer Fire Company	\$416,235	\$434,255	\$18,020	4.3%
Airport	<u>\$99,210</u>	<u>\$113,215</u>	<u>\$14,005</u>	<u>14.1%</u>
<b>Total Special Revenue Fund</b>	<b>\$1,832,150</b>	<b>\$1,830,160</b>	<b>-\$1,990</b>	<b>-0.1%</b>

- **Parks Operations**

- Overall budget reflects a 6.2% decrease over the adopted FY 2003 budget.
- Personal services increased 1.1%. This reflects a reduction of a clerk position, transferred to the Planning Division.
- FY 2003 had larger amounts budgeted in building repairs (painting auditorium) and equipment repairs (bucket truck) that are not of a reoccurring nature which also contributed to the percentage decrease.
- Capital for FY 2004
  - ¾ ton 4X4 pickup truck
  - Rotary broom, six foot front mount
  - Paper copier

- **Aquatic Center**

- Operating budget shows an increase of 1.7% over adopted FY 2003 budget.
- Personal services increases parallel those of the full-time employees.

- **Special Interest Programs**

- This program consists of trips, instructional activities, craft classes or other sponsored functions that reflect the interest of the citizens. The goal of the program is to be self-funded. Budgeted expenses are \$35,810 and anticipated revenues are budgeted at \$46,500. The difference reflects that historically citizen interest generated by the program exceeds the initial budget and additional activities, trips etc. are scheduled.

- **Supervised Playground**

- Overall budget for FY 2004 is an increase of 3.8%
- Anticipated user fees are projected at \$30,000 and anticipated United Fund donation of \$4,500 will more than cover 90% of the cost of the program, which is budgeted at \$38,545

## Library

The library main source of revenue is the advalorem property tax. The rate for FY 2004 is the maximum permitted for the year 2003 of \$0.0915. The library anticipates \$132,790 from this source. General Fund will provide a subsidy of \$78,030; a budget percentage of 31.3%. All other revenues represent 15.5% of the FY 2004 budget. During FY 2003, the library entered into an agreement with Scenic Regional Library for a reciprocal borrowing agreement. This new revenue stream appears to be beneficial for the library; it doubled the budgeted user fees of \$6,500 in FY 2003.

## Library

- Overall operating budget for FY 2004 increased 4.9% over FY 2003.

## **Volunteer Fire Company**

The fire company is an organization of volunteers and generates minimal revenues through means of donations and reimbursements for materials and equipment costs under certain conditions. Revenues for FY 2004 are anticipated to be \$16,585. General Fund subsidy \$417,670 and appropriated fund balance of \$163,000. General Fund subsidy is 69.9% of FY 2004 budget.

### **Fire Company**

- Overall operating budget for FY 2004 increased 4.3% over FY 2003
- Personal services appropriations include wages and benefits for one secretary and one part-time custodian. The company has 90 active volunteer members.
- Capital budget includes a new vehicle for the Fire Chief and new SCBA (Self-Contained Breathing Apparatus) equipment to meet NFPA life safety standards. The budget of \$163,000 is funded from appropriated fund balance.

### **Airport**

Revenues from operations are projected to be \$35,285, interest earnings \$1,500 and General Fund subsidy of \$76,430. Capital Improvement Fund is subsidizing the airport expansion project in the amount of \$100,000 and a MoDOT aviation grant of \$280,000 (a 75/25 grant) provides the matching funds.

### **Airport**

- Overall operating budget for FY 2004 increased 14.1% over FY 2003
- No city employees man any airport operations, instead the city contracts for a fixed base operator and grounds maintenance. Contracts were renegotiated in FY 2003.

## **ENTERPRISE ACTIVITIES**

Enterprise activities include a water system, sewerage treatment system and waste collection and disposal. These operations are reported in three funds, Water Fund, Sewerage System Revenue Fund and the Solid Waste Fund.

- Water Fund – reports operations including the production, distribution and maintenance of the system. The water system of the City is comprised of ten wells, three water storage facilities and one under construction.
- Sewerage System Revenue Fund - reports operations including the collection, treatment and discharge of wastewater. The City has one treatment facility; however a study and design work is being performed for the expansion or the construction of an additional treatment plant.
- Solid Waste Fund – reports operations including collection of residential waste, a recycling center and a public landfill.

## **REVENUE HIGHLIGHTS**

Enterprise revenue sources are 24% of the City's total revenue budget. Total revenues for enterprise funds are \$3,106,155. Total operating revenues are \$2,990,155 .

<b>Enterprise Fund Operation Revenues</b>				
	<b>Budget FY 2003</b>	<b>Projected FY 2004</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
Water	\$1,081,815	\$1,115,020	\$33,205	3.1%
Sewerage Treatment	\$1,039,350	\$1,038,700	-\$650	-0.1%
Solid Waste				
Refuse Collection	\$339,000	\$339,000	\$0	0.0%
Landfill	\$870,000	\$410,000	-\$460,000	-52.9%
Recycling	<u>\$23,535</u>	<u>\$25,020</u>	<u>\$1,485</u>	<u>6.3%</u>
<b>Total Enterprise Fund</b>	<b>\$3,353,700</b>	<b>\$2,927,740</b>	<b>-\$425,960</b>	<b>-12.7%</b>

#### Water

- Operating revenues are projected to increase 3.1%. Water sales are budgeted conservatively to take into consideration potential weather conditions that may effect water sales.

#### Sewerage Treatment

- Operating revenues are projected to decrease by .1%. This reflects adjustments for water leaks, pool fills, lawn watering and irrigation systems.

#### Solid Waste Fund

- Operating revenues were projected at a loss of 35.5% over FY 2003.
  - Refuse Collection revenues were budgeted flat, however residential construction suggests a 2.5% growth.
  - Landfill revenues are projected to drop by 52.9% due to the large rate structure increase in FY 2003. Haulers are using other landfills.
  - Recycling revenues are projected to increase 6.3%. This is based on current market conditions.

### **EXPENSE HIGHLIGHTS**

<b>Enterprise Fund Operation Expenditures</b>				
<b>(net Depreciation Expense)</b>				
	<b>Budget FY 2003</b>	<b>Projected FY 2004</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
Water	\$895,915	\$1,043,060	\$147,145	16.4%
Sewerage Treatment	\$760,485	\$776,880	\$16,395	2.2%
Solid Waste				
Refuse Collection	\$534,955	\$576,295	\$41,340	7.7%
Landfill	\$405,200	\$431,615	\$26,415	6.5%
Recycling	<u>\$120,070</u>	<u>\$128,625</u>	<u>\$8,555</u>	<u>7.1%</u>
<b>Total Enterprise Fund</b>	<b>\$2,716,625</b>	<b>\$2,956,475</b>	<b>\$239,850</b>	<b>8.8%</b>

## **Water**

- Overall operating budget for FY 2004 increased 16.4% over FY 2003. Factors contributing to this increase in FY 2004 are a well overhaul, additional electricity requirements for the addition of a new well in FY 2003, a water storage tank in FY 2004 and charges by other departments for services.
- Personal services increased 7%
- Capital projects funded for FY 2004
  - \$850,000 - Water storage tank
  - \$ 50,000 - Pump for High Level System (Clay St)
  - \$100,000 - Various water main extensions
  - \$ 25,000 – Pickup (replacement)
  - \$ 11,100 – Other machinery & equipment

## **Sewerage Treatment**

- Overall operating budget for FY 2004 increased 2.2%.
- Personal services increased 1.5%, less overtime is expected in FY 2004
- Capital projects funded in FY 2004
  - Design work for new or expanded treatment plant
  - Sewer extensions
  - One-ton dual wheel truck (replacement)
  - Small equipment

## **Solid Waste Fund**

- **Refuse Collection**
  - Revenues from operations for FY 2004 expected to be \$399,000
  - Operating budget for FY 2004 budgeted to be \$576,295 an increase of 7.7%
  - Personal services increased 7.9% over FY 2003 Budget
  - Capital outlay: A new trash truck to be purchased, a replacement
  - Administration to review operations and rate structure
- **Landfill**
  - Revenues from operations for FY 2004 expected to be \$412,415
  - Operating budget for FY 2004 - \$ 431,615 an increase of 6.5%
  - Personal services increased 7% over FY 2003
  - Payment on Advance from Capital Improvement Fund for FY 2004 is \$223,885;
  - Administration will be monitoring the volume of tonnage, to evaluate the present rate structure.
- **Recycling**
  - Revenues from operations for FY 2004 anticipated to be \$24,560; General Fund will fund a subsidy of \$105,710
  - Operating budget for FY2004 is \$128,625; an increase of 7.1%
  - Personal services increased 7% over FY 2003

## **CAPITAL IMPROVEMENT & STORMWATER SYSTEM IMPROVEMENT FUNDS**

### **Stormwater System Improvements**

- **Revenue** - Local Optional Use tax revenues are designated for stormwater management. The projected tax revenue for FY 2004 is \$122,160. A grant for \$20,000 will provide a portion of resources for the Town & Country Ind. Park Detention
- **Projects**
  - Knights of Columbus Stormwater Detention
  - Town & Country Industrial Park Detention

### Capital Improvements Fund

- **Revenue** – This ½ cent sales tax is designated for capital improvements. Sales tax revenue for FY 2004 is \$1,521,080 an increase of 12.3%. Intergovernmental grants are expected to be \$2,642,400; all other revenues and transfers are \$100,725. Appropriated fund balance budgeted is \$558,930.
- **Expenses** – Total budget for FY 2004 is \$4,341,275
- **Capital Projects:**

<b>Parks &amp; Recreation</b>	
Storage building and announcer's booth at Ronsick Field	Ronsick Field Improvements
Lion's Lake Trail – reconstruction	Lakeview Park Trail – reconstruction
Courtesy Dock at the Rennick Riverfront Park	Diving board deck protection matting

<b>Roads and Bridges</b>	
Sunnyside Street Bridge	Locust Street Bridge
Front Street – Stafford to Tiemann	Bluff Road stabilization – North of Hwy 100
W. Fifth Street – Grand Ave. to Hwy 100	Westlink Drive – Bluff Rd to Bridge
W. Fifth Street – Grand Ave to Hwy 47 (Design)	Hwy A Improvements – Add dual third lane
Bieker Road – Bridge to city limits	Kingsland Ave – (sand plant project)

<b>Sewer</b>
Sewer line reconstructions

### **DEBT SERVICE HIGHLIGHTS**

The City has a history of prudent financing methods to fund its capital needs. Included in this budget is the City's debt service for the

- **Leasehold Revenue Refunding Bonds of 2001**, debt service of \$584,160. This payment is funded by appropriations from General Fund of \$181,800, Capital Improvement Fund of \$381,860 and fund reserves from interest income. Debt service schedule is as follows:

<b>Leasehold Bonds, Series 2001</b>			
<b>Fiscal Year ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
<b>September 30</b>			
2004	\$525,000	\$ 58,657.50	\$585,661.50
2005	\$545,000	\$40,807.50	\$587,812.50
2006	\$565,000	\$21,187.50	\$588,193.50

- **Sewerage System Revenue Bonds under refinance agreement Series 2001B (EIERA Bonds)**, debt service of \$125,300, paid with revenues from sewerage treatment operations. Debt service schedule is as follows:

<b>Sewerage System Revenue Bonds (1992) Series 2001B</b>			
<b>Fiscal Year ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
<b>September 30</b>			
2004	\$ 65,000	\$ 50,715.00	\$117,719.00
2005	\$ 70,000	\$ 46,522.50	\$118,527.50
2006	\$ 75,000	\$ 42,007.50	\$119,013.50
2007	\$ 80,000	\$ 37,170.00	\$119,177.00
2008	\$ 85,000	\$ 32,010.00	\$119,018.00
2009-012	\$405,000	\$ 68,447.50	\$473,447.50

The City has two General Obligation Industrial Revenue Bond issues. These debt service payments are made by lease payments equaling the annual debt service liability. Pauwels Transformers, Inc. will make payments of \$508,240. Debt service schedule is as follows:

<b>Fiscal Year ending</b>	<b>Series 1997A</b>	<b>Series 1997 A</b>	<b>Series 1997B</b>	<b>Series 1997 B</b>	<b>Total Debt Service</b>
<b>September 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	
2004	\$245,000	\$ 87,190	\$125,000	\$ 42,250	\$501,444.00
2005	\$255,000	\$ 75,675	\$130,000	\$ 36,000	\$498,680.00
2006	\$270,000	\$ 62,670	\$135,000	\$ 29,500	\$499,176.00
2007	\$285,000	\$ 48,630	\$145,000	\$ 22,750	\$503,387.00
2008	\$300,000	\$ 33,525	\$150,000	\$ 15,500	\$501,033.00
2009	\$315,000	\$ 17,325	\$160,000	\$ 8,000	\$502,334.00

### **FUTURE ISSUES**

- **Funding sewerage treatment plant** – need to fund new treatment plant or expansion of present facility. City is contracting with engineering consultant for study and design.
- **Additional space for Police Department and Library** – Feasibility and design phase contracted.
- **Future Fire Station** – to adequately protect population to the south.
- **Future Senior Citizens Center and Youth Activities Center** – Feasibility study and funding source.

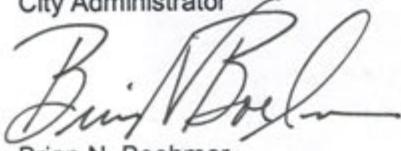
### **CONCLUSION**

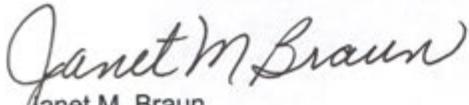
Washington is a great place to live, work and raise a family. As presented, this budget continues to reflect delivery of quality services to our citizens. Our property taxes are relatively low; our utilities fees (water, sewer, solid waste) are competitive. We continue to pursue more grants to assist in maintaining a good infrastructure base and to free local funds for other projects. 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.

We want to acknowledge the guidance and input by the Council, Boards, Commissions and the work of all the City staff who assisted with the preparation of this budget.

Respectfully submitted,

  
James A. Briggs  
City Administrator

  
Brian N. Boehmer  
Ass't. City Administrator

  
Janet M. Braun  
Finance Manager

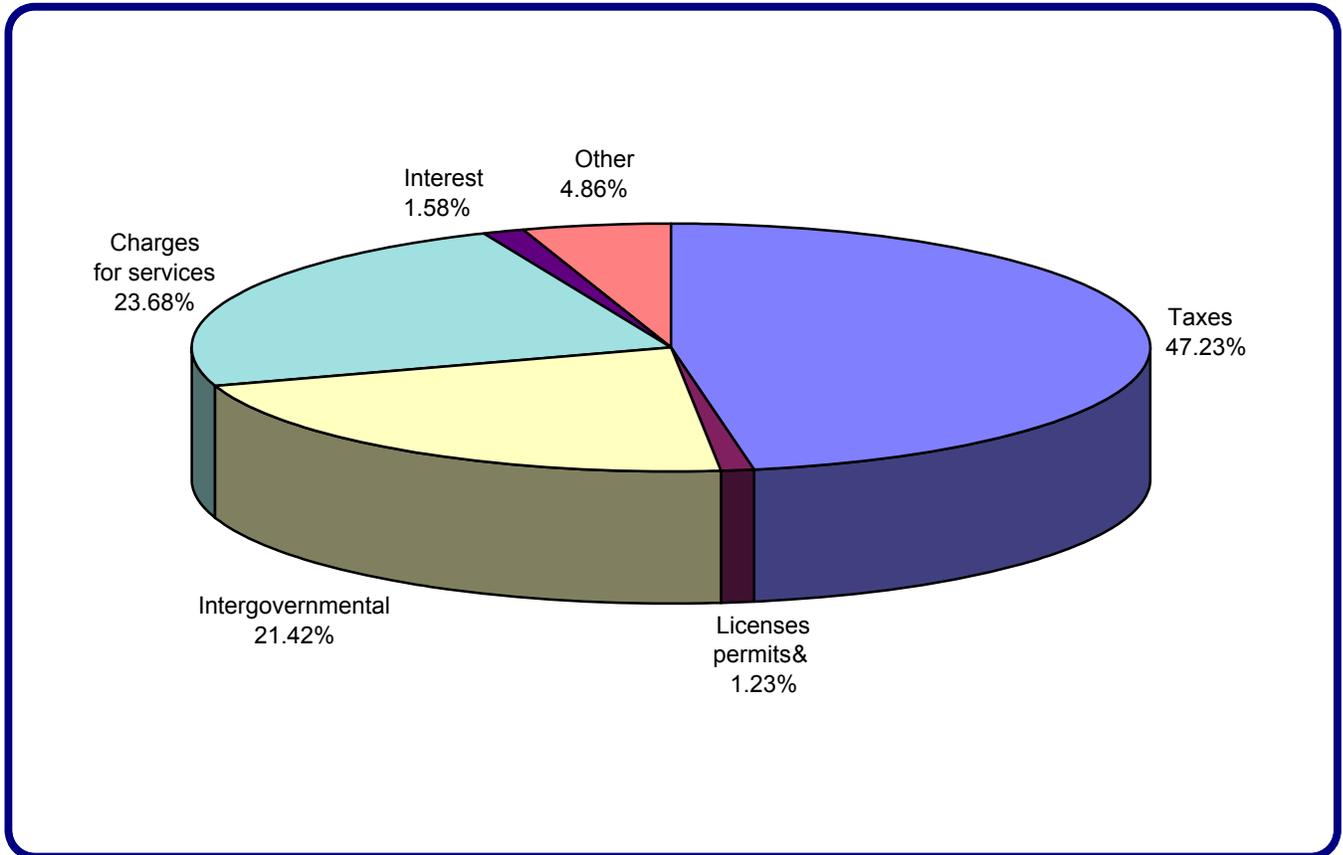
BUDGET FOR FISCAL YEAR 2003-2004  
CITY OF WASHINGTON, MISSOURI  
**COMBINED FUNDS**  
STATEMENT OF ESTIMATED REVENUES, APPROPRIATIONS  
AND CHANGES IN ESTIMATED FUND BALANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2004

	General	Washington Ind. Dev.	Stormwater Management	Special Revenue Funds	Capital Projects Fund
<b>REVENUES</b>					
Taxes	\$ 5,865,755	\$ -	\$ 122,160	\$ 132,790	\$ 1,521,080
Licenses and permits	199,000	-	-	-	-
Intergovernmental	515,300	-	20,000	288,145	2,642,400
Charges for services	583,655	-	-	241,080	17,000
Fines	164,640	-	-	4,635	-
Special assessments	-	-	-	-	-
Interest	40,000	25,275	7,500	18,000	65,000
Rents	27,300	-	-	40,145	-
Donations	-	-	-	19,925	-
Other	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 7,395,650</b>	<b>\$ 25,275</b>	<b>\$ 149,660</b>	<b>\$ 744,720</b>	<b>\$ 4,245,480</b>
<b>EXPENDITURES</b>					
Street Department	\$ 1,097,170				
Police Department	1,774,880				
Communications	572,935				
Administration	534,120				
Tourism Bureau	65,465				
Municipal Court	29,545				
Economic/Community Dev.	104,305				
Information Technology	296,155				
Finance	403,605				
Building and Maintenance	223,820				
Engineering	528,045				
Parks & Recreation				1,033,080	
Library				249,610	
Airport				113,215	
Vol. Fire Company				434,255	
Water Operations					
Sewerage Treatment Operations					
Solid Waste Operations					
Debt Service - principal	-	-	-	-	-
Debt Service - interest	-	22,875	-	-	-
Capital Outlay	364,705	-	60,000	575,325	4,341,275
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,994,750</b>	<b>\$ 22,875</b>	<b>\$ 60,000</b>	<b>\$ 2,405,485</b>	<b>\$ 4,341,275</b>
<b>REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	<b>\$ 1,400,900</b>	<b>\$ 2,400</b>	<b>\$ 89,660</b>	<b>\$ (1,660,765)</b>	<b>\$ (95,795)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from bank anticipation notes	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers in	\$ -	\$ -	\$ -	\$ 1,497,765	\$ 18,725
Operating transfers out	(1,685,275)	-	-	(18,725)	(481,860)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (1,685,275)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,479,040</b>	<b>\$ (463,135)</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND</b>					
<b>OTHER SOURCES (USES)</b>	<b>\$ (284,375)</b>	<b>\$ 2,400</b>	<b>\$ 89,660</b>	<b>\$ (181,725)</b>	<b>\$ (558,930)</b>
<b>PROJECTED FUND BALANCES,</b>					
<b>OCTOBER 1, 2003</b>	<b>\$ 3,167,150</b>	<b>\$ 136,330</b>	<b>\$ 256,000</b>	<b>\$ 670,840</b>	<b>\$ 3,422,735</b>
<b>PROJECTED FUND BALANCES,</b>					
<b>SEPTEMBER 30, 2004</b>	<b>\$ 2,882,775</b>	<b>\$ 138,730</b>	<b>\$ 345,660</b>	<b>\$ 489,115</b>	<b>\$ 2,863,805</b>

BUDGET FOR FISCAL YEAR 2003-2004  
CITY OF WASHINGTON, MISSOURI  
**COMBINED FUNDS**  
STATEMENT OF ESTIMATED REVENUES, APPROPRIATIONS  
AND CHANGES IN ESTIMATED FUND BALANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2004

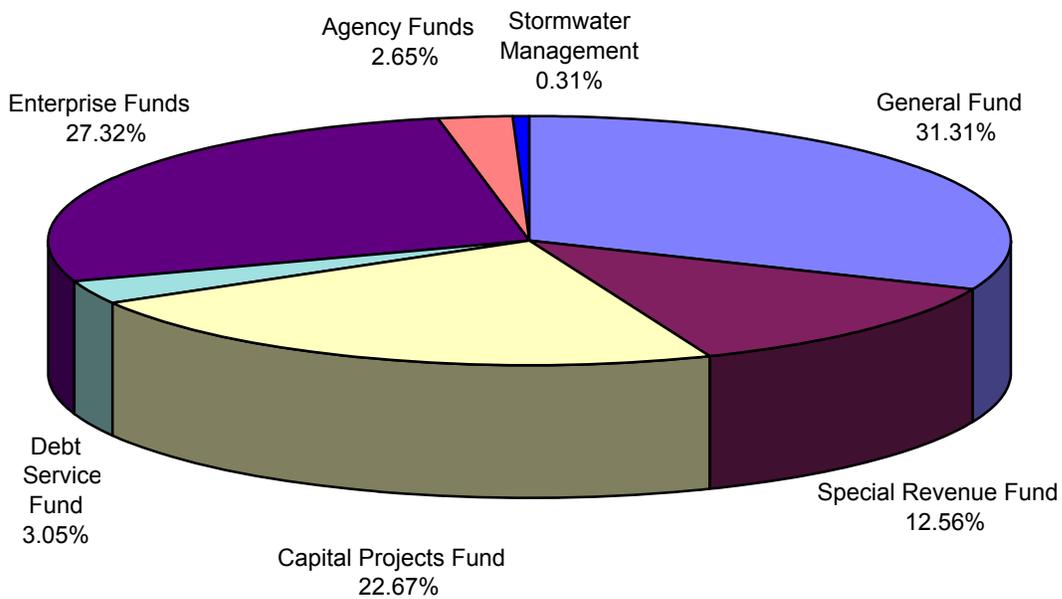
	Debt Service Fund		Enterprise Funds		Agency Funds		Expendable Trust Fund		2004 TOTALS
<b>REVENUES</b>									
Taxes	\$	-	\$	-	\$	-	\$	-	\$ 7,641,785
Licenses and permits		-		-		-		-	\$ 199,000
Intergovernmental		-		-		-		-	\$ 3,465,845
Charges for services		-		2,990,155		-		-	\$ 3,831,890
Fines		-		-		-		-	\$ 169,275
Special assessments		-		-		-		-	\$ -
Interest		5,000		91,000		3,240		1,280	\$ 256,295
Rents		-		-		505,000		-	\$ 572,445
Donations		-		-		-		-	\$ 19,925
Other		-		25,000		-		-	\$ 25,000
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>5,000</b>	<b>\$</b>	<b>3,106,155</b>	<b>\$</b>	<b>508,240</b>	<b>\$</b>	<b>1,280</b>	<b>\$ 16,181,460</b>
<b>EXPENDITURES</b>									
Street Department									\$ 1,097,170
Police Department									\$ 1,774,880
Communications									\$ 572,935
Administration									\$ 534,120
Tourism Bureau									\$ 65,465
Municipal Court									\$ 29,545
Economic/Community Dev.									\$ 104,305
Information Technology									\$ 296,155
Finance									\$ 403,605
Building and Maintenance									\$ 223,820
Engineering									\$ 528,045
Parks & Recreation									\$ 1,033,080
Library									\$ 249,610
Airport									\$ 113,215
Vol. Fire Company									\$ 434,255
Water Operations				1,185,860					\$ 1,185,860
Sewerage Treatment Operations				1,018,425					\$ 1,018,425
Solid Waste Operations				1,253,020					\$ 1,253,020
Debt Service - principal		525,000		288,885		370,000			\$ 1,183,885
Debt Service - interest		59,160		60,300		138,240			\$ 280,575
Capital Outlay		-		1,424,100					\$ 6,765,405
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>584,160</b>	<b>\$</b>	<b>5,230,590</b>	<b>\$</b>	<b>508,240</b>	<b>\$</b>	<b>-</b>	<b>\$ 19,147,375</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>									
<b>EXPENDITURES</b>	<b>\$</b>	<b>(579,160)</b>	<b>\$</b>	<b>(2,124,435)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,280</b>	<b>\$ (2,965,915)</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Proceeds from bank anticipation notes	\$	-	\$	-	\$	-	\$	-	\$ -
Operating transfers in	\$	563,660	\$	105,710	\$	-	\$	-	\$ 2,185,860
Operating transfers out		-		-		-		-	\$ (2,185,860)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$</b>	<b>563,660</b>	<b>\$</b>	<b>105,710</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)</b>									
<b>OTHER SOURCES (USES)</b>	<b>\$</b>	<b>(15,500)</b>	<b>\$</b>	<b>(2,018,725)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,280</b>	<b>\$ (2,965,915)</b>
<b>PROJECTED FUND BALANCES,</b>									
<b>OCTOBER 1, 2003</b>	<b>\$</b>	<b>285,370</b>	<b>\$</b>	<b>1,239,690</b>	<b>\$</b>	<b>210,170</b>	<b>\$</b>	<b>101,130</b>	<b>\$ 9,489,415</b>
<b>PROJECTED FUND BALANCES,</b>									
<b>SEPTEMBER 30, 2004</b>	<b>\$</b>	<b>269,870</b>	<b>\$</b>	<b>(779,035)</b>	<b>\$</b>	<b>210,170</b>	<b>\$</b>	<b>102,410</b>	<b>\$ 6,523,500</b>

# City of Washington Combined Funds Revenues for Fiscal 2004



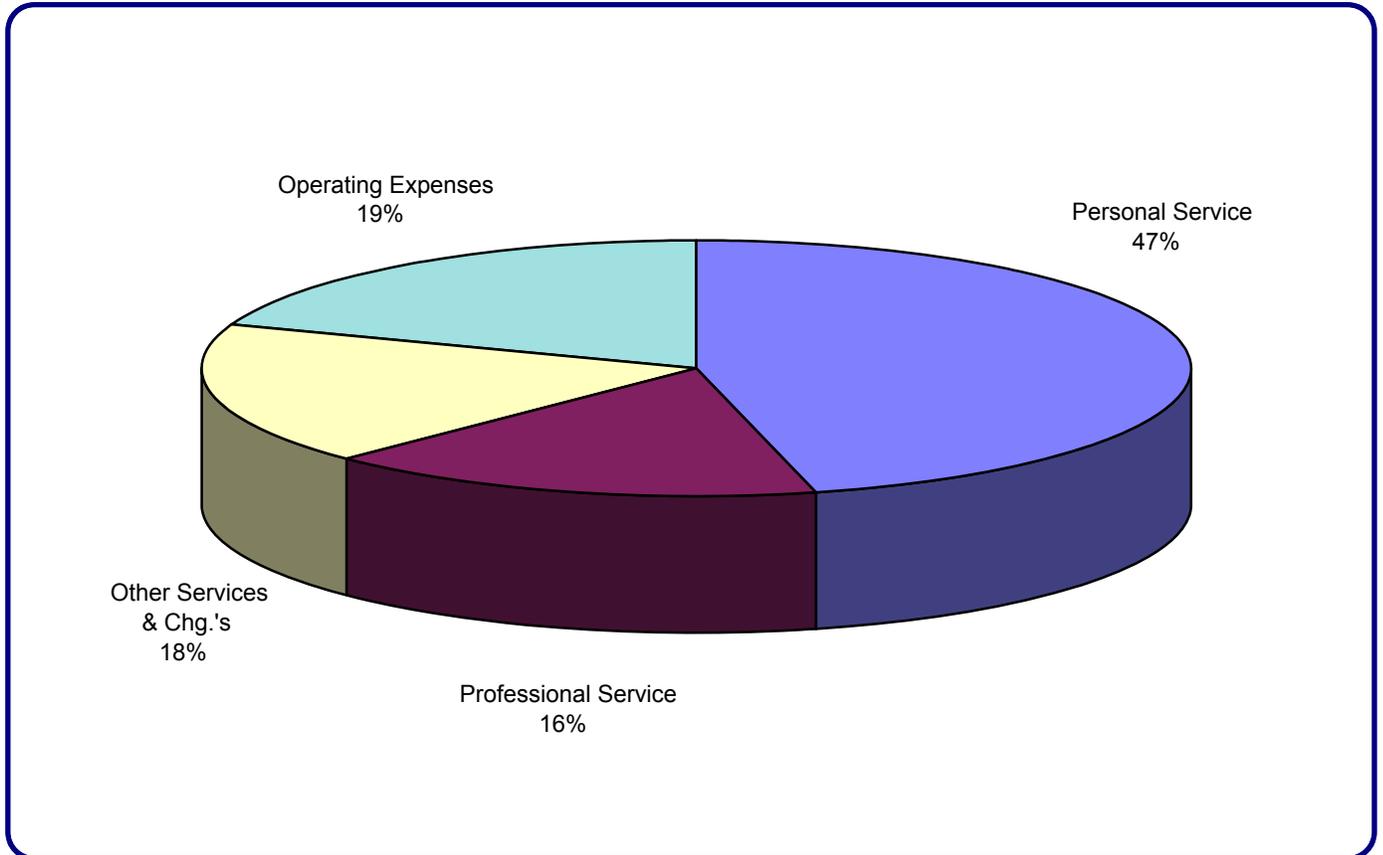
<u>Revenue</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/ decrease from prev. yr.</u>	<u>Percent of Increase/ decrease</u>
Taxes	\$7,641,785	47.23%	\$729,655	10.56%
Licenses & permits	\$199,000	1.23%	\$105,500	112.83%
Intergovernmental	\$3,465,845	21.42%	\$466,755	15.56%
Charges for services	\$3,831,890	23.68%	(\$468,800)	-10.90%
Interest	\$256,295	1.58%	(\$102,605)	-28.59%
Other	\$786,645	4.86%	(\$76,035)	-8.81%
<b>Total Revenue</b>	<u>\$16,181,460</u>	<u>100.00%</u>	<u>\$654,470</u>	<u>4.22%</u>

# 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	\$5,994,750	31.31%	\$215,560	3.73%
Special Revenue Fund	\$2,405,485	12.56%	-\$509,545	-17.48%
Capital Projects Fund	\$4,341,275	22.67%	\$1,271,275	41.41%
Debt Service Fund	\$584,160	3.05%	-\$2,310	-0.39%
Enterprise Funds	\$5,230,590	27.32%	-\$409,845	-7.27%
Agency Funds	\$508,240	2.65%	\$4,755	0.94%
Stormwater Management	\$60,000	0.31%	-\$237,500	-79.83%
Wash. Ind. Dev.	\$22,875	0.12%	-\$29,125	-56.01%
<b>Total Expenditures</b>	<u>\$19,147,375</u>	<u>100.00%</u>	<u>\$303,265</u>	<u>1.61%</u>

# City of Washington Combined Funds Expenditures by Type

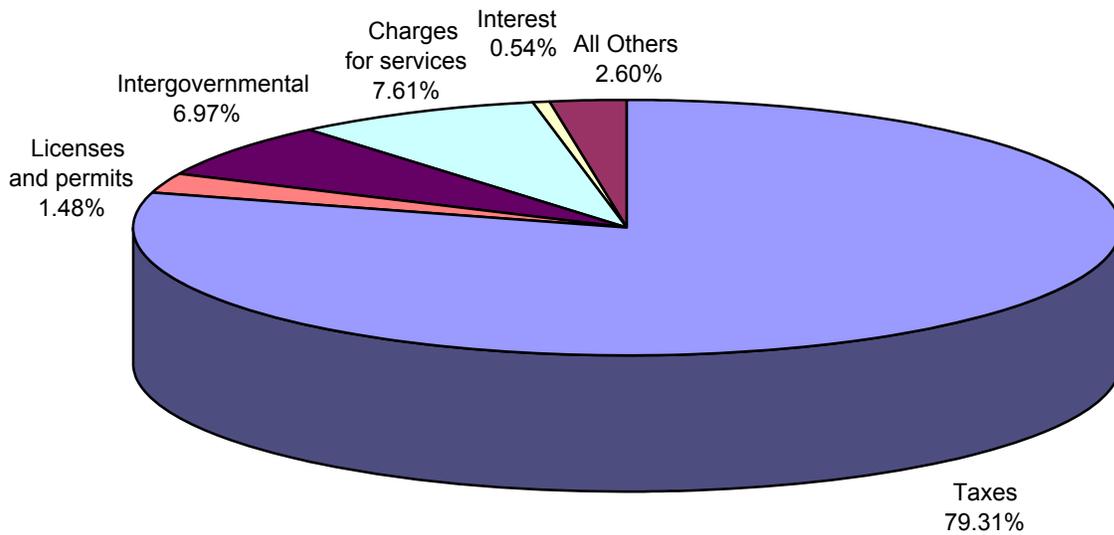


<u>Expenditure</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/ decrease from prev. yr.</u>	<u>Percent of Increase/ decrease</u>
Personal Service	\$6,146,895	32.10%	\$377,495	6.54%
Professional Service	\$2,184,660	11.41%	\$1,008,270	85.71%
Other Services & Chg.'s	\$2,431,930	12.70%	\$890,920	57.81%
Operating Expenses	\$2,578,155	13.46%	\$772,835	42.81%
<b>Sub-Total</b>	<b>\$13,341,640</b>	<b>69.68%</b>	<b>\$3,049,520</b>	<b>29.63%</b>
Capital	\$4,341,275	22.67%	(\$2,665,230)	-38.04%
Debt Service	\$1,464,460	7.65%	(\$81,025)	-5.24%
<b>Total Expenditures</b>	<b>\$19,147,375</b>	<b>100.00%</b>	<b>\$303,265</b>	<b>1.61%</b>

**BUDGET PROCESS FOR FISCAL YEAR 2003-2004**  
**CITY OF WASHINGTON, MISSOURI**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2004**

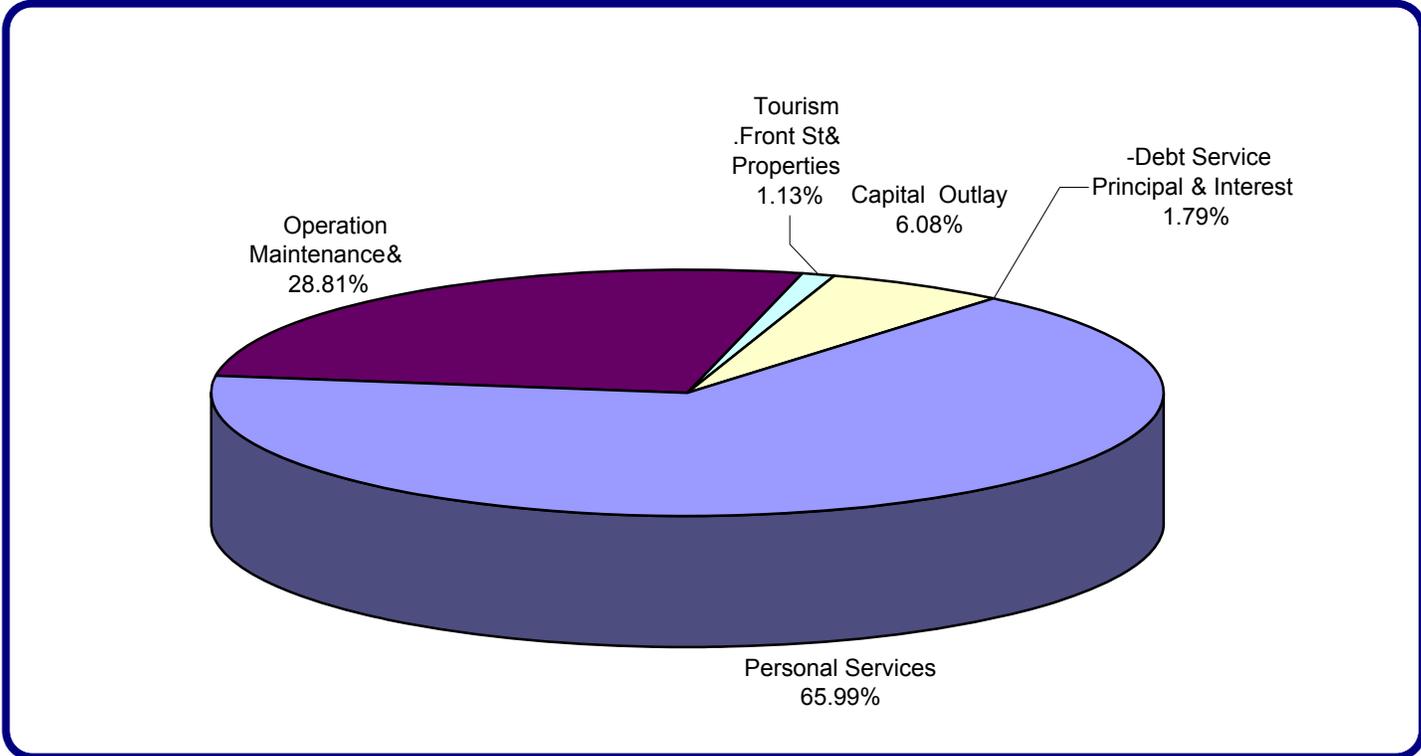
	<u>Revenues</u>	<u>Admin.</u>	<u>Legal</u>	<u>Communications</u>	<u>Police</u>	<u>Finance</u>	<u>Economic Dev.</u>	<u>Engineering</u>	<u>Street</u>	<u>Bldg. &amp; Mtn.</u>	<u>Info. Tech.</u>	<b>2004 TOTAL</b>
<b>REVENUES</b>												\$ -
Taxes	\$ 5,865,755											\$ 5,865,755
Licenses and permits	\$ 199,000											\$ 199,000
Intergovernmental	\$ 515,300											\$ 515,300
Charges for services	\$ 583,655											\$ 583,655
Fines	\$ 164,640											\$ 164,640
Special assessments	\$ -											\$ -
Interest	\$ 40,000											\$ 40,000
Rents	\$ 27,300											\$ 27,300
Donations	\$ -											\$ -
Miscellaneous-Loan Proceeds	\$ -											\$ -
Sale of assets	\$ -											\$ -
<b>TOTAL REVENUES</b>	<b>\$ 7,395,650</b>											<b>\$ 7,395,650</b>
<b>EXPENDITURES</b>												
Current:												
Personal Services		\$ 370,880	\$ 13,635	\$ 496,495	\$ 1,534,830	\$ 321,445	\$ 84,365	\$ 470,110	\$ 463,180	\$ 95,695	\$ 105,590	\$ 3,956,225
Operation & Maintenance		\$ 163,240	\$ 15,910	\$ 76,440	\$ 240,050	\$ 82,160	\$ 19,940	\$ 57,935	\$ 633,990	\$ 128,125	\$ 190,565	\$ 1,608,355
Tourism & Front St. Properties		\$ 65,465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,465
Capital Outlay		\$ -	\$ -	\$ 14,930	\$ 53,525	\$ 8,100	\$ -	\$ 1,400	\$ 176,000	\$ -	\$ 110,750	\$ 364,705
Debt Service - Principal & Interest												\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 599,585</b>	<b>\$ 29,545</b>	<b>\$ 587,865</b>	<b>\$ 1,828,405</b>	<b>\$ 411,705</b>	<b>\$ 104,305</b>	<b>\$ 529,445</b>	<b>\$ 1,273,170</b>	<b>\$ 223,820</b>	<b>\$ 406,905</b>	<b>\$ 5,994,750</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 7,395,650</b>	<b>\$ (599,585)</b>	<b>\$ (29,545)</b>	<b>\$ (587,865)</b>	<b>\$ (1,828,405)</b>	<b>\$ (411,705)</b>	<b>\$ (104,305)</b>	<b>\$ (529,445)</b>	<b>\$ (1,273,170)</b>	<b>\$ (223,820)</b>	<b>\$ (406,905)</b>	<b>\$ 1,400,900</b>
<b>OTHER FINANCING SOURCES (USES)</b>												
Operating transfers in												
Intergovernmental contributions												\$ -
Proceeds from bank note												\$ -
Operating transfers out:												
Special Revenue Funds subsidy		\$ (1,123,960)										\$ (1,123,960)
Subsidy to Fire fund with Tax Revenues		\$ (273,805)										\$ (273,805)
Recycling Operations subsidy		\$ (105,710)										\$ (105,710)
Leasehold Bond Debt Service		\$ (181,800)										\$ (181,800)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ (1,685,275)</b>										<b>\$ (1,685,275)</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>\$ 7,395,650</b>											<b>\$ (284,375)</b>
<b>Projected Fund Balance, October 1, 2003</b>												<b>\$ 3,167,150</b>
<b>Projected Fund Balance, September 30, 2004</b>												<b>\$ 2,882,775</b>

# *City of Washington General Fund Revenue for Fiscal 2004*



<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	\$5,865,755	79.31%	\$539,445	10.13%
Licenses and permits	\$199,000	2.69%	\$105,500	112.83%
Intergovernmental	\$515,300	6.97%	-\$24,915	-4.61%
Charges for services	\$583,655	7.89%	-\$76,795	-11.63%
Interest	\$40,000	0.54%	-\$50,000	-55.56%
All Others	\$191,940	2.60%	-\$31,750	-14.19%
<b>TOTAL REVENUES</b>	<b>\$7,395,650</b>	<b>100.00%</b>	<b>\$461,485</b>	<b>6.66%</b>

# City of Washington General Fund Expenditures by Type



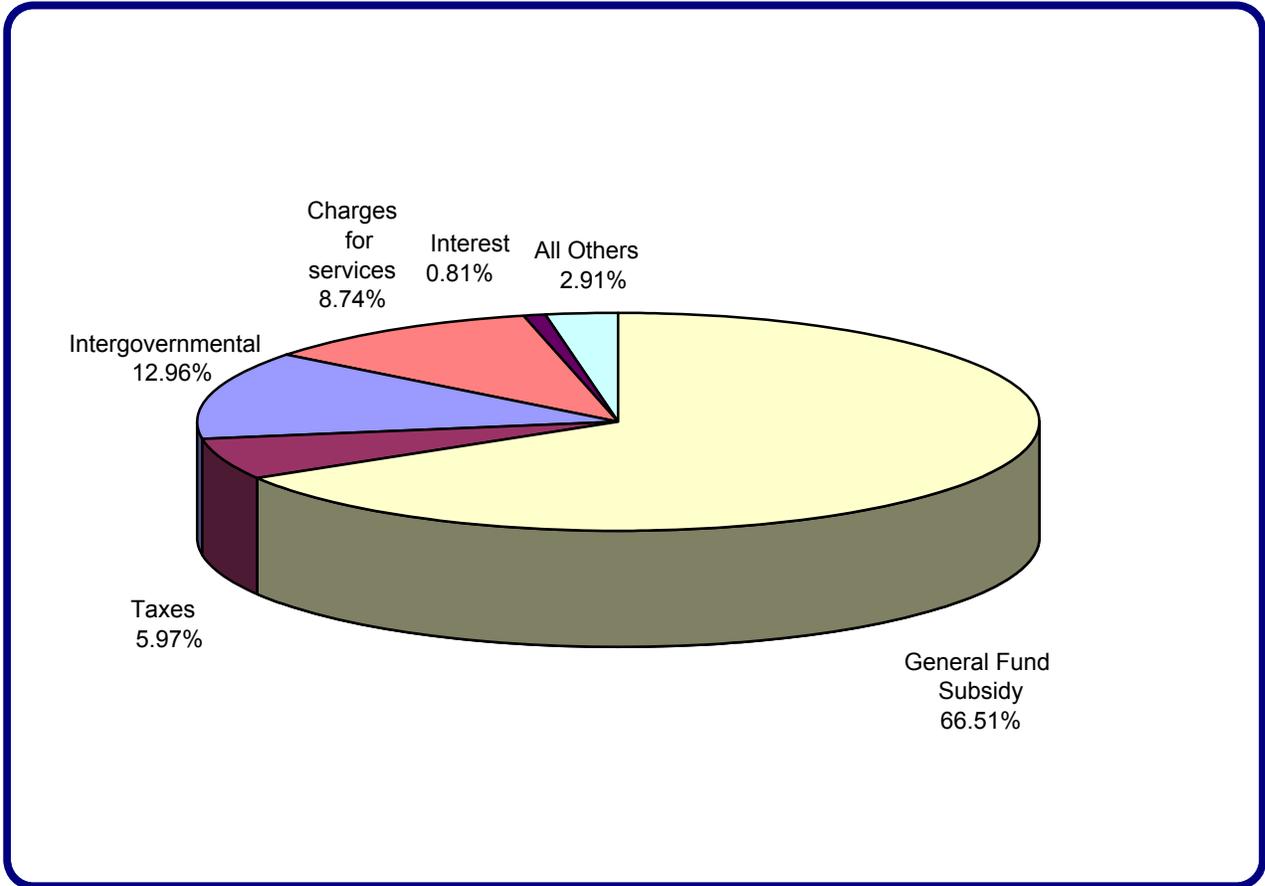
<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase/ decrease from prev. yr.</u>	<u>Percent of Increase/ decrease</u>
Personal Services	\$3,956,225	65.99%	\$321,980	8.86%
Operation & Maintenance	\$1,608,355	26.83%	\$63,075	4.08%
Tourism & Front St. Properties	\$65,465	1.09%	\$2,475	3.93%
Capital Outlay	\$364,705	6.08%	-\$121,820	-25.04%
Debt Service - Principal & Interest	\$0	0.00%	-\$50,150	-100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$5,994,750</b>	<b>100.00%</b>	<b>\$215,560</b>	<b>3.73%</b>



**BUDGET PROCESS FOR FISCAL YEAR 2003-2004**  
**CITY OF WASHINGTON, MISSOURI**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2004**

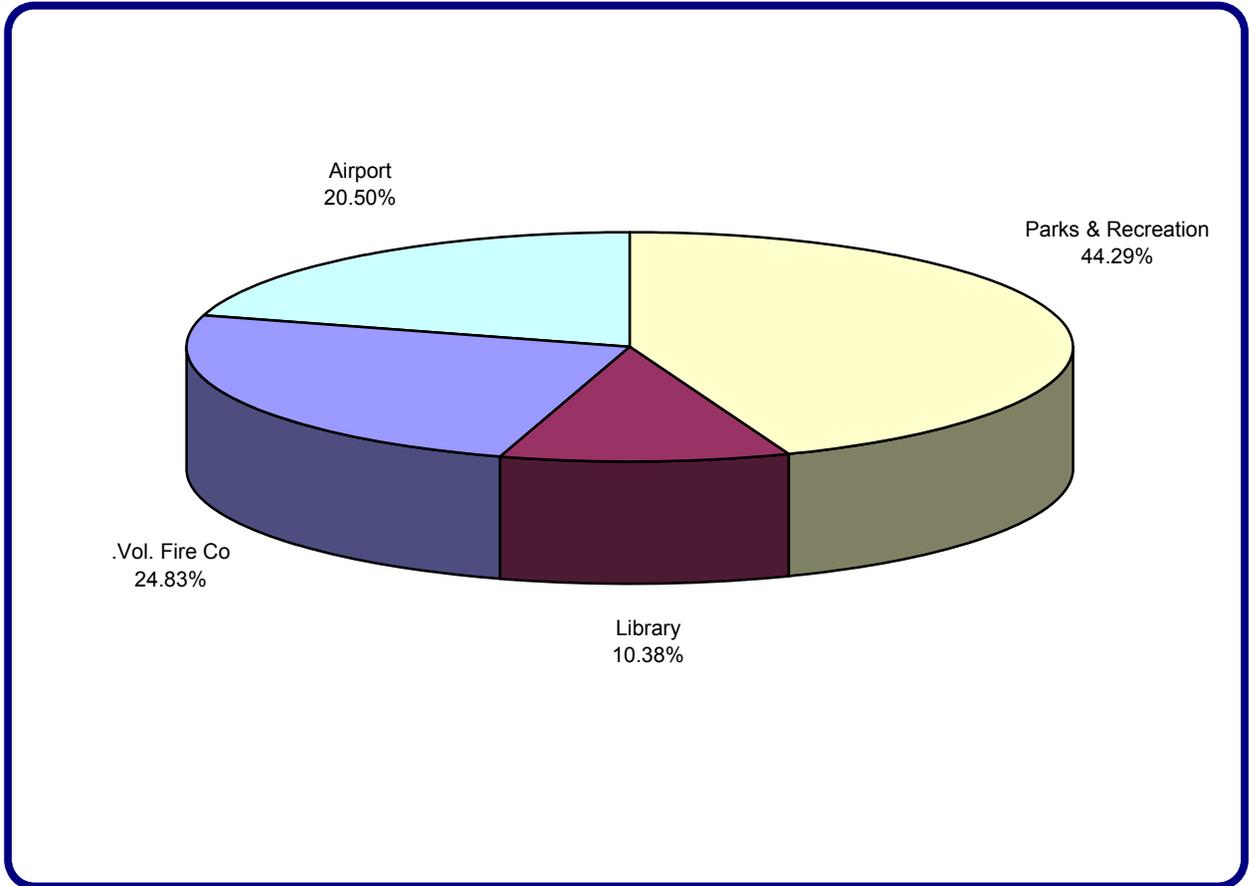
	<u>Parks and Recreation</u>		<u>Library</u>		<u>Volunteer Fire Company</u>		<u>Airport</u>	<u>2004 TOTAL</u>
<b>REVENUES</b>								
Taxes	\$ -	\$ 132,790	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,790
Intergovernmental	\$ -	\$ 8,145	\$ -	\$ -	\$ -	\$ 280,000	\$ -	\$ 288,145
Charges for services	\$ 215,145	\$ 19,010	\$ 3,140	\$ -	\$ -	\$ 3,785	\$ -	\$ 241,080
Fines	\$ -	\$ 4,635	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,635
Interest	\$ 5,000	\$ 3,500	\$ 8,000	\$ -	\$ -	\$ 1,500	\$ -	\$ 18,000
Rents	\$ 3,200	\$ -	\$ 5,445	\$ -	\$ -	\$ 31,500	\$ -	\$ 40,145
Donations	\$ 16,425	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,925
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	\$ 239,770	\$ 171,580	\$ 16,585	\$ -	\$ 316,785	\$ -	\$ -	\$ 744,720
<b>EXPENDITURES</b>								
Current:								
Personal services	\$ 705,625	\$ 194,035	\$ 52,895	\$ -	\$ -	\$ -	\$ -	\$ 952,555
Operation & maintenance	\$ 327,455	\$ 55,575	\$ 381,360	\$ 113,215	\$ -	\$ -	\$ -	\$ 877,605
Capital Outlay	\$ 32,325	\$ -	\$ 163,000	\$ 380,000	\$ -	\$ -	\$ -	\$ 575,325
<b>TOTAL EXPENDITURES</b>	\$ 1,065,405	\$ 249,610	\$ 597,255	\$ 493,215	\$ -	\$ -	\$ -	\$ 2,405,485
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	\$ (825,635)	\$ (78,030)	\$ (580,670)	\$ (176,430)	\$ -	\$ -	\$ -	\$ (1,660,765)
<b>OTHER FINANCING SOURCES (USES)</b>								
Proceeds from bank anticipation note	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer in - Tax rev. subsidy from General Fund	\$ -	\$ -	\$ 273,805	\$ -	\$ -	\$ -	\$ -	\$ 273,805
Operation transfers in	\$ 825,635	\$ 78,030	\$ 143,865	\$ 176,430	\$ -	\$ -	\$ -	\$ 1,223,960
Operating transfers out	\$ (18,725)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,725)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$ 806,910	\$ 78,030	\$ 417,670	\$ 176,430	\$ -	\$ -	\$ -	\$ 1,479,040
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)</b>	\$ (18,725)	\$ -	\$ (163,000)	\$ -	\$ -	\$ -	\$ -	\$ (181,725)
<b>FUND BALANCES, OCTOBER 1, 2003</b>	\$ 225,730	\$ 97,390	\$ 367,280	\$ (19,560)	\$ -	\$ -	\$ -	\$ 670,840
<b>ESTIMATED FUND BALANCES, SEPTEMBER 30, 2004</b>	\$ 207,005	\$ 97,390	\$ 204,280	\$ (19,560)	\$ -	\$ -	\$ -	\$ 489,115

# City of Washington Special Revenue Funds Revenues & Other Sources



<b>Revenue</b>	<b>Amount</b>	<b>Percent of Total</b>	<b>Increase/ decrease from prev. yr.</b>	<b>Percent of Increase/ decrease</b>
General Fund Subsidy	\$1,479,040	66.51%	\$132,070	9.80%
Taxes	\$132,790	5.97%	\$3,970	3.08%
Intergovernmental	\$288,145	12.96%	-\$519,980	-64.34%
Charges for services	\$241,080	10.84%	\$14,540	6.42%
Interest	\$18,000	0.81%	-\$2,900	-13.88%
All Others	\$64,705	2.91%	\$3,900	6.41%
<b>Total Revenues</b>	<b>\$2,223,760</b>	<b>100.00%</b>	<b>-\$368,400</b>	<b>-14.21%</b>

# *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	\$1,065,405	44.29%	-\$65,215	-5.77%
Library	\$249,610	10.38%	\$11,645	4.89%
Vol. Fire Co.	\$597,255	24.83%	\$150,020	33.54%
Airport	\$493,215	20.50%	-\$605,995	-55.13%
<b>Total Expenditures</b>	<b>\$2,405,485</b>	<b>100.00%</b>	<b>-\$509,545</b>	<b>-17.48%</b>

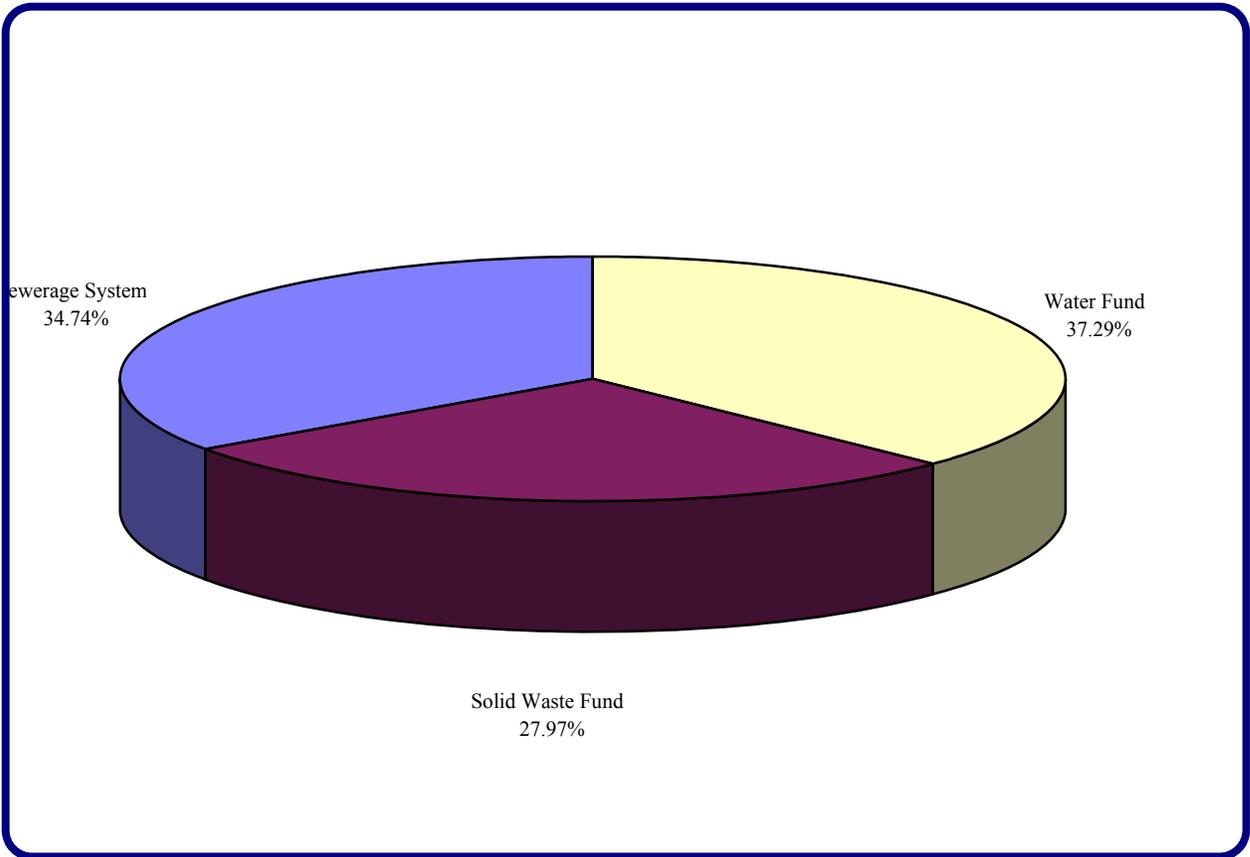
**BUDGETING PROCESS FOR FISCAL YEAR 2003-2004**  
**CITY OF WASHINGTON, MISSOURI**  
**ENTERPRISE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN RETAINED EARNINGS (DEFICITS)**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2004**

	Water	Sewage Treatment	Solid Waste	2004 Total
<b>OPERATING REVENUES</b>	\$ 1,115,020.00	\$ 1,038,700.00	\$ 836,435.00	\$ 2,990,155.00
<b>OPERATING EXPENSES</b>	1,185,860	1,018,425	1,253,020	3,457,305
<b>OPERATING INCOME (LOSS)</b>	(70,840)	20,275	(416,585)	(467,150)
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest income	30,000	50,000	11,000	91,000
Intergovernmental	-	-	-	-
Miscellaneous	25,000	-	-	25,000
Note proceeds	-	-	-	-
Principal, Interest and fiscal charges	-	(125,300)	(223,885)	(349,185)
Capital outlay	(1,036,100)	(273,000)	(115,000)	(1,424,100)
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	(981,100)	(348,300)	(327,885)	(1,657,285)
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	(1,051,940)	(328,025)	(744,470)	(2,124,435)
<b>OPERATING TRANSFERS</b>				
Operating transfers in	-	-	105,710	105,710
Operating transfers out	-	-	-	-
<b>TOTAL OPERATING TRANSFERS</b>	-	-	105,710	105,710
<b>NET INCOME (LOSS)</b>	(1,051,940)	(328,025)	(638,760)	(2,018,725)
<b>Total Fund Equity, October 1, 2003</b>	2,079,370	142,595	(982,275)	1,239,690
<b>Total Fund Equity, September 30, 2004</b>	1,027,430	(185,430)	(1,621,035)	(779,035)
Personal Services	437,160	251,310	549,645	1,238,115
Operation & Maintenance *1	748,700	767,115	703,375	2,219,190
<b>OPERATING EXPENSES</b>	\$ 1,185,860	\$ 1,018,425	\$ 1,253,020	\$ 3,457,305
<b>*1: Note-Includes Depreciation Expense of:</b>	\$ 142,800	\$ 241,545	\$ 116,485	\$ 500,830

# City of Washington

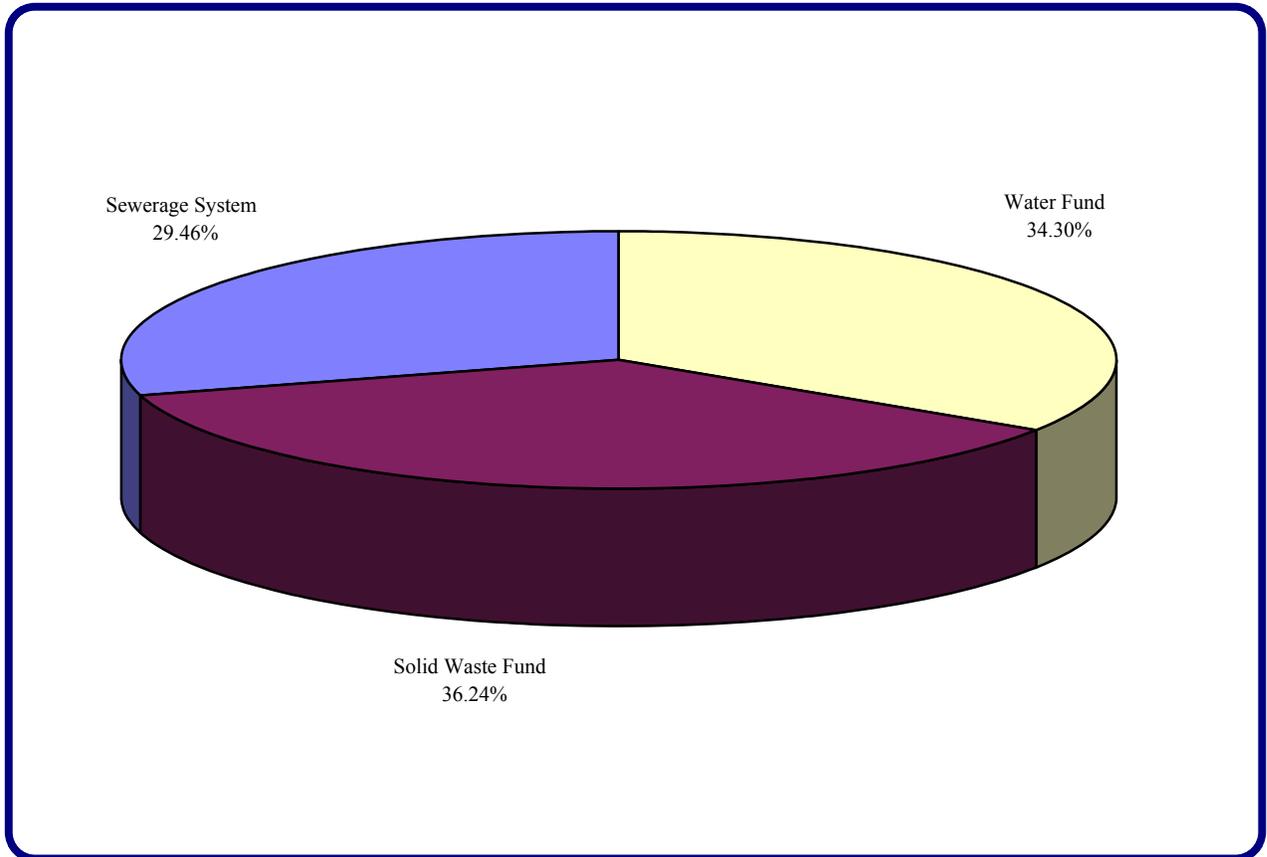
## Enterprise Funds

### Revenue by Fund for Fiscal 2004



<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	\$1,115,020	37.29%	\$33,205	3.07%
Solid Waste Fund	\$836,435	27.97%	-\$456,100	-35.29%
Sewerage System	\$1,038,700	34.74%	-\$650	-0.06%
<b>Total Revenue</b>	<b>\$2,990,155</b>	<b>100.00%</b>	<b>-\$423,545</b>	<b>-12.41%</b>

# 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	\$1,185,860	34.30%	\$147,145	14.17%
Solid Waste Fund	\$1,253,020	36.24%	\$76,310	6.49%
Sewerage System	\$1,018,425	29.46%	\$16,395	1.64%
<b>Total Expenditures</b>	<b>\$3,457,305</b>	<b>100.00%</b>	<b>\$239,850</b>	<b>7.45%</b>