

# *City of Washington, Missouri*

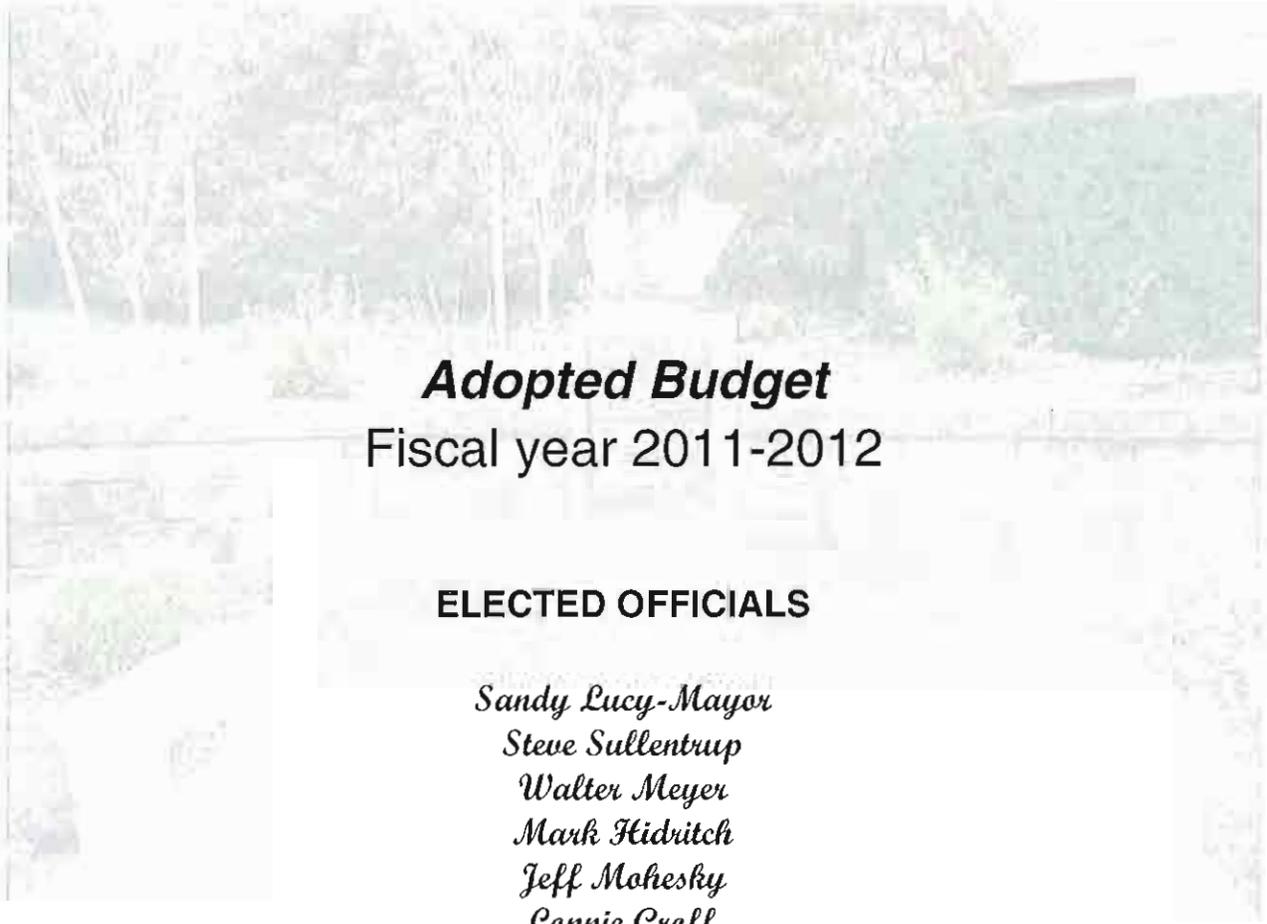


## *2012 Budget*

*Fiscal Year October 2011-September 2012*



# *City of Washington, Missouri*



## ***Adopted Budget*** Fiscal year 2011-2012

### **ELECTED OFFICIALS**

*Sandy Lucy-Mayor*

*Steve Sullentrup*

*Walter Meyer*

*Mark Hidritch*

*Jeff Mohesky*

*Connie Groff*

*Tim Brinker*

*Carolyn Witt*

*Joe Holtmeier*

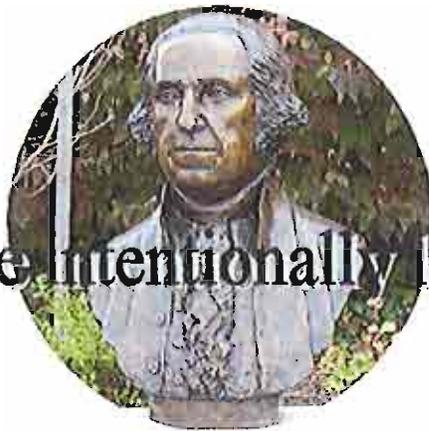
Prepared by the Finance Department  
Mary J. Sprung, CPA, Finance Manager



**TABLE OF CONTENTS**

Budget Message . . . . .	i	Graph - Enterprise Revenue . . . . .	125
<b><u>1 - INTRODUCTION</u></b>	<b>1</b>	Graph - Enterprise Expenditures . . . . .	126
Reader's Guide to the Budget Document . . . . .	2	Water Fund . . . . .	128
Principal Officials . . . . .	5	Sewage Treatment Fund . . . . .	132
Administration and Supervisors . . . . .	6	Graph - Solid Waste Revenue . . . . .	134
GFOA Distinguished Budget Presentation Award . . . . .	8	Graph - Solid Waste Expenditures . . . . .	135
General Information . . . . .	9	Refuse Collection . . . . .	136
Miscellaneous Data . . . . .	11	Landfill . . . . .	138
Mission Statement . . . . .	13	Recycling . . . . .	140
Organizational Chart . . . . .	14	<b>DEBT SERVICE FUNDS</b> . . . . .	144
Description of Funds and Fund Types . . . . .	15	<b>AGENCY FUNDS</b> . . . . .	152
Basis of Accounting . . . . .	17	<b><u>3 - LONG-RANGE CAPITAL BUDGET PLAN</u></b>	<b>153</b>
Fiscal Policies . . . . .	18	Introduction, Budget Development Process, Factors	
Revenue Projections & Assumptions . . . . .	32	Affecting this budget, Project Highlights & Rebudgeted It	154
Budget Process . . . . .	38	Capital Asset Definition . . . . .	156
Budget Calendar . . . . .	39	Combined Statement of Revenues, Expenditures & Changes	
Strategic Goals & Objectives . . . . .	40	in Fund Balance - Capital Program Funds . . . . .	157
<b><u>2 - SUMMARY</u></b>	<b>43</b>	Graph - Capital Budget Revenue Sources . . . . .	158
<b>COMBINED REVENUES &amp; EXPENDITURES</b>		Graph - Capital Improvement Expenditures by Fund . . . . .	159
Statement of Combined Funds Revenues,		Graph - Capital Improvement Expenditures by Class . . . . .	160
Expenditures and Changes in Fund Balances . . . . .	46	Department Detail - Capital Program Expenditures . . . . .	161
Graph - Revenues by Combined Funds . . . . .	49	<b><u>4 - FIVE YEAR BUDGET BY FUND</u></b>	<b>173</b>
Graph - Expenditures by Funds . . . . .	50	General . . . . .	174
Graph - Expenditures by Type . . . . .	51	Library . . . . .	175
		Volunteer Fire . . . . .	176
<b>GOVERNMENTAL FUND TYPES</b>		<b><u>LINE ITEM BUDGET BY FUND/DEPT</u></b>	<b>177</b>
<b>GENERAL FUNDS - SUMMARIES</b>		<b>GENERAL FUND</b>	
Statement of General Fund Revenues, Expenditures,		Revenue . . . . .	179
and Changes in Fund Balances . . . . .	54	Expenditures . . . . .	186
Graph - General Fund Revenue . . . . .	55	<b>SPECIAL REVENUE FUNDS</b>	
Graph - General Fund Expenditures by Type . . . . .	56	Library . . . . .	206
Graph - General Fund Expenditures by Function . . . . .	57	Volunteer Fire . . . . .	209
Graph - General Fund Expenditures by Department . . . . .	58	<b>CAPITAL PROJECT FUNDS</b>	
<b>EXPENDITURES</b>		Vehicle & Equipment Replacement . . . . .	212
Administration . . . . .	60	Storm Water Improvement . . . . .	214
Municipal Court . . . . .	62	Capital Improvement Fund . . . . .	215
Communications . . . . .	64	Transportation Sales Tax . . . . .	222
Police . . . . .	68	<b>DEBT SERVICE FUNDS</b>	
Finance . . . . .	72	COP Fund . . . . .	223
Community and Economic Development . . . . .	76	Washington Downtown TIF- RPA #1 . . . . .	225
Planning and Engineering Services . . . . .	78	Rhine River TIF . . . . .	226
Street . . . . .	82	<b>ENTERPRISE FUNDS</b>	
Building and Maintenance . . . . .	84	Water Fund . . . . .	227
Information Technology . . . . .	86	Sewage Fund . . . . .	230
Parks and Recreation . . . . .	88	Solid Waste . . . . .	233
Special Activities . . . . .	90	<b>AGENCY FUNDS</b>	
Camp Washington . . . . .	92	Phoenix Ctr II Trust Fund . . . . .	238
Aquatic Center . . . . .	94	HBAS Mfg Inc. PILOTs Fund . . . . .	240
Airport . . . . .	96	Taxable Industrial Revenue Bond HBAS . . . . .	241
<b>SPECIAL REVENUE FUNDS</b>		Valent Areostructures . . . . .	242
Statement of General Fund Revenues, Expenditures,		Pauwels Transformers PILOT . . . . .	243
and Changes in Fund Balances . . . . .	100	Pauwels Project IRB, 2008 A&B . . . . .	243
Graph - Special Fund Revenue . . . . .	101	<b><u>5 - APPENDIX</u></b>	
Graph - Special Fund Expenditures . . . . .	102	Historical Revenue & Expenditure Data . . . . .	246
Library . . . . .	104	Assessed Valuation . . . . .	250
Volunteer Fire . . . . .	108	Property Tax Rates . . . . .	251
<b>CAPITAL PROJECT FUNDS</b>		Personnel . . . . .	252
Statement of General Fund Revenues, Expenditures,		Graph - Full Time Equivalent . . . . .	254
and Changes in Fund Balances . . . . .	112	Performance Step and Grade Pay Plan . . . . .	256
Storm Water Improvement . . . . .	115	Street Map . . . . .	260
Vehicle & Equipment Replacement . . . . .	117	Missouri State Map . . . . .	262
Capital Improvement Sales Tax . . . . .	119	Glossary . . . . .	264
Transportation Sales Tax . . . . .	121		
<b>ENTERPRISE FUNDS</b>			
Statement of General Fund Revenues,			
Expenditures and Changes in Fund Balances . . . . .	124		

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## **BUDGET MESSAGE**

September 19, 2011

Honorable Mayor and City Council  
City of Washington, Missouri

The adopted budget for fiscal year 2011-2012 for the City of Washington is hereby transmitted. It includes all items as approved by the City Council at the September 19, 2011 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 may be 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.

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. In 2011 however, the City's sales tax revenue did increase by approximately 3% from 2010. Consistent with this slight economic recovery, the 2012 budget reflects an increase in sales tax revenue of 4%.

## **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 which 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 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 14,356.

Washington serves a shopping population of over 120,000. 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 2011-2012 budget:

### **Recap of Fiscal Year 2010-2011**

Projects completed during Fiscal Year 2010-2011 are as follows:

- Three new police vehicles
- 2011 Nova Chip Program
- Water and sewer line system improvements
- Design work – Various capital improvement projects

In FY 2008-2009, the City enacted measures to minimize the revenue shortfall due to economic conditions. This approach has continued with the last few budget years including 2011-2012. Some of these measures were:

- Implementing a staffing level freeze (except when replacement was deemed necessary)
- reduction of non-emergency overtime
- a capital replacement freeze (except for purchases for safety of citizens and employees)

### **Fiscal Year 2011-2012 Outlook**

Staff developed a 5-year Long Range Capital Budget Plan in 2011 that is reevaluated and adopted in the annual budget plan. To further illustrate the City's commitment to its financial future, the City also adopted a 5-year Operating budget for its General and Special Revenue funds in the 2012 budget plan.

The allocation of FY2012 Budget expenditures are as follows:

<u>Category</u>	<u>Percent of</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual 2010</u>
	<u>Total</u>	<u>2011-2012</u>	<u>2000-2011</u>	
Personal Services	22.49%	\$ 8,320,920	\$ 7,764,300	\$ 7,662,594
Professional and Other Services	15.90%	5,883,372	4,593,065	8,390,012
Operating Expenses	5.50%	2,037,235	1,826,820	1,700,252
<b>Sub-Total</b>	<b>43.89%</b>	<b>16,241,527</b>	<b>14,184,185</b>	<b>17,752,858</b>
Capital	39.58%	14,648,200	10,832,885	20,070,392
Debt Service	16.53%	6,116,315	6,394,575	5,767,943
<b>Total Expenditures</b>	<b>100.00%</b>	<b>\$37,006,042</b>	<b>\$31,411,645</b>	<b>\$43,591,193</b>

Revenues projected for FY2012 Budget are as follows:

<u>Category</u>	<u>Percent of</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual 2010</u>
	<u>Total</u>	<u>2011-2012</u>	<u>2010-2011</u>	
Taxes	46.51%	\$13,130,805	\$13,032,160	\$11,845,610
Intergovernmental	4.92%	1,390,000	782,380	1,663,582
Licenses & Permits	.52%	146,150	148,700	158,940
Charges for Services	28.03%	7,913,605	7,413,625	7,195,898
Fines & Forfeitures	.57%	161,200	351,000	332,083
Misc. Revenues	4.48%	1,263,515	1,400,200	1,054,628
Lease/Rent-Agency Funds	14.97%	4,227,785	3,192,150	3,496,772
<b>Total Revenues</b>	<b>100.00%</b>	<b>\$28,233,060</b>	<b>\$26,320,215</b>	<b>\$25,747,513</b>

#### 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.
- Annexation of additional property is being considered for the April 2012 election which will result in some additional revenue but also a commitment by the city for additional infrastructure in these areas.
- Economic conditions showed some signs of stabilization, therefore, sales tax revenue was budgeted with a slight increase over 2011 estimated figures.
- Property taxes were calculated using a 1.5% CPI Index factor, which was slightly lower than the prior year index of 2.7%.
- Salaries were budgeted in 2012 as a result of the slight recovery in the economy. Continued needs for funding raises in future year's remains a challenge as economic recovery doesn't appear as forthcoming as originally predicted.
- Projected health benefit costs to increase by 10% based on the city's current claims history and preliminary negotiations with health care companies.

- Projected increases to charges for services in the enterprise funds based on weather conditions, rate increases and historical trends.

## REVENUE ASSUMPTIONS

Total revenues of \$28,233,060 reflect an increase of \$1.9 million or 7% over the previous year. Of this amount, \$4.1 million is lease/rental payments made by industrial companies for buildings and equipment financed by the City through industrial revenue bonds. Net of these payments, the increase is 4.3% or \$1 million.

Major revenue sources for the total budget are:

- ✓ Taxes 46.5%
- ✓ Charges for services generated 28%, with the largest part generated by the Enterprise Funds operations of \$6,306,170 or 80%
- ✓ Intergovernmental revenues at 4.9%
- ✓ Other miscellaneous revenues of 20.60%

### Taxes

- **Property Taxes** - Property tax rates are calculated based on current assessed valuations, net of assessed valuations for new construction or improvements, times the current maximum rate allowed, however not to exceed the Consumer Price Index (CPI) of 1.5%. Revenue is calculated by the tax rate multiplied by the assessed valuation, divided by 100. The total assessed valuation of property is \$330,522,718.
  - **City** - The 2011 property tax levied by the City is \$0.6020 for general operations. New construction and improvements assessed valuation totaled \$2,606,783 generating new tax revenue of \$16,000.
  - **Washington Municipal Library District** – The property tax rate levied for 2011 is \$0.0927. Total assessed valuation is \$156,893,638. New construction and improvements assessed valuation totaled \$1,178,728, generating new tax revenue of \$1,100.
- **Sales Tax Revenues** – Consists of a 1% general sales tax, ½% capital improvement sales tax, ½ % transportation sales tax, 1 ½ % 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 revenues were conservatively projected with a 4% increase over the estimated September 30, 2011 sales tax total.

- **Gross Receipt Tax Revenues** – The city grants certain franchises for public utilities and receives a gross receipts fee of 6% for natural gas, cable television and telecommunications and 5.822% for electric. Tax litigation settlements from wireless phone providers resulted in \$330,000 in 'back taxes' in FY 2009 and 2010. 2011 gross receipt tax revenue increased by 8 % primarily due to an electric rate increase. The 2012 budget includes a 20 % increase due to the electric rate increase from 2011 and budgeting a full year of revenue.

## **Charges for Services**

The majority of this revenue source (\$6,306,170 or 79.8%) consists of fees generated from enterprise operations (water, sewer, landfill, refuse and recycling collections). User fees have increased each year for the past three fiscal years as part of a phase-in plan to produce revenues to finance future capital improvements. Included in the 2011-2012 budget is the final year for the water increase resulting in a \$90,000 increase in additional revenue budgeted.

User fees for recreation, intragovernmental 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 \$1,319,000 or 95% of Intergovernmental Revenues.

## **EXPENDITURE HIGHLIGHTS**

The overall expenditures shown for all funds total \$37,006,042 as compared to the adopted budget for FY2011 of \$31,398,525, an increase of \$5,607,517. The City issued certificates of participation to accelerate the planned improvements for the city budgeted in the capital improvement sales tax fund in December 2010. Several of these projects were started in the 2011 budget but were not completed, therefore, capital expenditures were rebudgeted in the 2011-2012 budget resulting in the increase in total expenditures.

### **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 \$16,241,527 increased \$2,070,642 from the FY2011 budget. The primary factors contributing to the increase are employee health benefits, estimated at 10% or \$120,000, employee COLA and merit increases, estimated at 6% or \$400,000 and economic development of 1.3 million in the Rhine River TIF District.

#### **▪ Personnel Pay/Benefit Package**

Although the city remains conservative during these economic times, the City did approve a wage increase for employees in the 2012 budget. This is the first increase since 2008. The City approved a COLA increase ranging from 3% to 4% and a potential 3% merit increase based on performance. Replacement of staff is still considered based on immediate needs of the city.

No C.P.I. index was applied to the City's Compensation Plan as the starting wage for employees is considered extremely competitive. The city is reviewing the option of having a compensation plan study in the upcoming year to update the current pay plan. The current plan is a performance-based plan with job classifications and pay grades & steps for performance within the classification.

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. The program was budgeted at the funding rate of

- General employees – 12.6% of salary
- Police employees – 12.2% of salary

Also included in the 2012 budget was a 10% increase for employee health and dental benefits. The benefits contract renewal date is February 1, 2012.

Total wage and benefit costs are \$8,320,920, an increase of \$556,620 from the previous year due to the COLA and merit increases on average of 6% approved by City Council.

### Capital Improvement Plan

The program of capital projects totals \$11,618,612 and is as follows:

- Team Track project
- Street maintenance program/NOVA chip program
- Fourteenth Street Bridge and roadway
- Front Street resurfacing and curb & guttering
- Multi-Street Surfacing project
- Library expansion
- Fire training center
- Information Technology Upgrades, including financial software and public safety department systems
- Police vehicles(3), parks and street department vehicles and equipment
- Ten mobile data terminals/laptop computers for patrol vehicles
- Park improvement projects, including skateboard park, additional restroom facility, parking lot improvements, & tennis court resurfacing
- Water and sewage system improvements

### DEBT HIGHLIGHTS

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

- **Certificates of Participation, Series 2008** - City Council authorized \$26,840,000 in Certificates of Participation for the financing of the City buildings, park improvements and the Highway 100 widening.

Debt service payments are made by an appropriation from the Transportation Sales Tax Fund and General Fund totaling \$1,346,000. The 2008 COP debt service schedule is as follows:

<b>Certificates of Participation, Series 2008</b>			
<u>Fiscal Year ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2012	75,000	1,271,000	1,346,000
2013	15,000	1,269,500	1,284,500
2014-2030	<u>26,740,000</u>	<u>5,975,895</u>	<u>42,715,895</u>
Totals	\$ 26,830,000	18,516,395	45,346,395

- **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 made from an appropriation from the Transportation Sales Tax Fund and General Fund totaling \$1,322,985.

The debt service schedule is as follows:

<b>Certificates of Participation, Series 2010</b>				
<u>Fiscal Year ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Federal Subsidy</u>	<u>Total Debt Service</u>
2012	1,020,000	471,600	(168,615)	1,322,985
2013	1,035,000	443,095	(160,064)	1,318,031
2014-2020	<u>9,310,000</u>	<u>1,822,438</u>	<u>(629,317)</u>	<u>10,503,121</u>
Totals	\$ 11,365,000	2,737,133	(957,996)	13,144,137

- **Sewerage System Revenue Bonds, under refinancing agreement, Series 2001B (EIARA Bonds)** - Debt service payments are made from user fees charged for sewage treatment operations. Debt service schedule is as follows:

<b>Sewerage System Revenue Bonds (1992) Series 2001B</b>			
<u>Fiscal Year ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2012	110,000	7,205	117,205

- **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 made with revenues from sewerage treatment operations. Debt service schedule is as follows:

<b>Sewerage System Revenue Bonds , Series 2007B</b>			
<u>Fiscal Year ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2012	865,000	800,300	1,665,300
2013	880,000	765,500	1,645,500
2014-2030	<u>16,565,000</u>	<u>6,478,004</u>	<u>23,043,004</u>
Total	\$ 18,310,000	8,043,804	26,353,804

## Agency Funds

- **HBAS Manufacturing Inc.** - The city has a ten-year agreement expiring in 2016 in connection with the construction and equipping of an approximately \$30 million manufacturing facility in the City.
- **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 in the City.
- **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 in the City.

## FUTURE ISSUES AND PRIORITIES

- **Future Fire Station** – adequately protect population to the south.
- **Growth and Annexation** – The City staff will also be developing a study regarding growth and annexation, in order to better service the surrounding and neighboring areas.
- **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.
- **Comprehensive Plan** – The City has budgeted monies in the 2012 for a comprehensive plan study to address the City's future needs and priorities.

## CONCLUSION

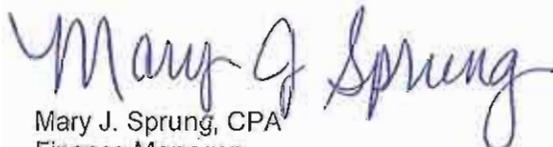
Adoption of this budget provides resources to meet the basic needs of our community and implement our highest priorities and programs to continue to operate as a progressive city. A very conservative approach was taken for revenue expectations and each department has made a commitment to provide for 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.

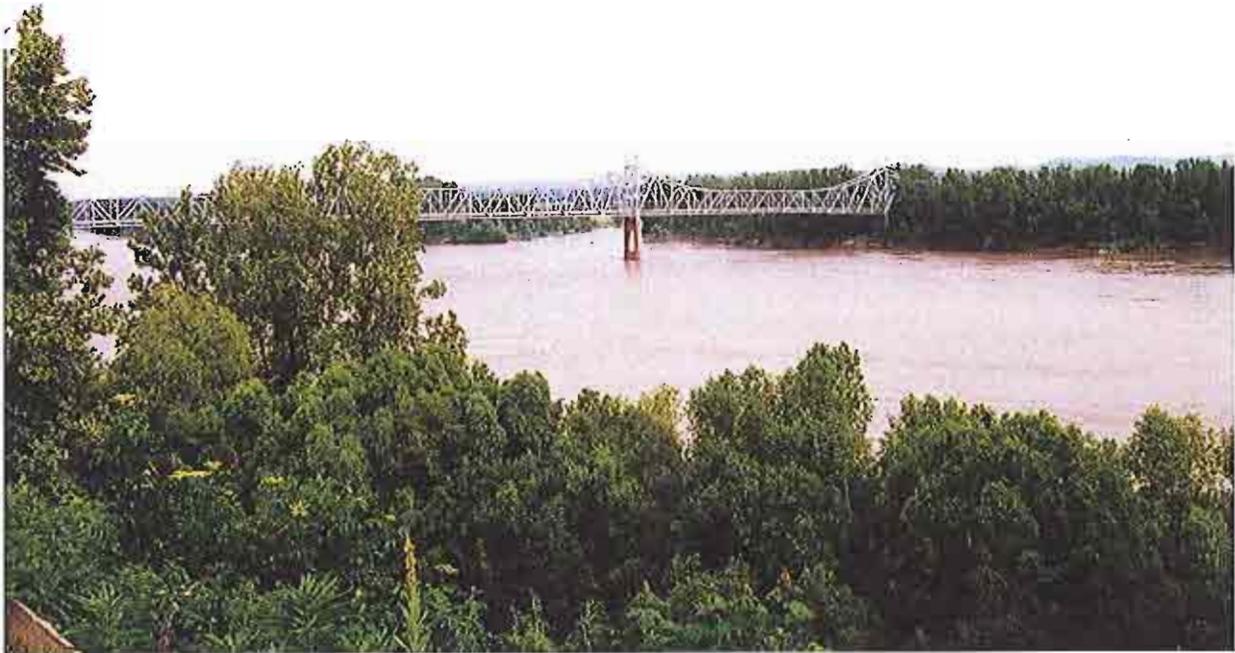
Respectfully submitted,

  
James A. Briggs  
City Administrator

  
Brian N. Boehmer  
Assistant City Administrator

  
Mary J. Sprung, CPA  
Finance Manager

# INTRODUCTION



# 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, 5-year operating budget, line item budgets by fund/department, and an appendix.

The manual becomes more detailed as it proceeds from the Summary to the Line Item Budgets by Fund/Department Section. 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 entire budget document.

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

## ***1 - Introductory Section***

The Introductory Section includes the following items.

- Principal Officials
- Administration and Department Heads
- Distinguished Budget Presentation Award
- Ordinance Adopting Budget
- General Information
- Mission Statement
- Organizational Chart
- Description of Funds and Fund Types
- Basis of Accounting
- Fiscal Policies
- Revenue Projections & Assumptions
- Expenditure 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  
Washington Downtown TIF - RPA #1  
Rhine River TIF - RPA #2

### *Agency Funds*

Taxable Industrial Revenue Bonds (HBAS Manufacturing Inc Project - Series 2005)  
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 Capital Budget Plan**

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

## READER'S GUIDE TO THE BUDGET DOCUMENT

### ***4 – 5-year Operating Budget and Line Item Budgets by Fund/Department***

A 5-year operating budget is presented with revenues and expenditures for the general, library and volunteer fire funds. Also, line item budgets are presented for three previous year's actual budget, the 2011 amended budget, and the projected 2012 budget.

### ***5 – Appendix***

The Appendix consists of the following information.

- Financial Statistical Data
- Property Taxes
- Assessed Valuation
- Full-Time Equivalents Schedule & Chart
- Performance Step & Grade Pay Chart
- 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**



Connie Groff



Tim Brinker

**FOURTH WARD**



Joe Holtmeier



Carolyn Witt

## ADMINISTRATION AND SUPERVISORS



JAMES A. BRIGGS  
City Administrator  
Deputy City Treasurer



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



BRENDA G. MITCHELL  
City Clerk  
Human Resource Manager



DARREN J. LAMB  
Community & Economic  
Development Director



MARK C. PIONTEK  
City Attorney



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



LISA R. HOTSENPILLER  
Communications Director



KEN W. HAHN  
Police Chief



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

## ADMINISTRATION AND SUPERVISORS



DONNA V. TUNE.  
Information Technology



NELL REDHAGE  
Librarian



JOHN "JACK" BRINKER  
Street Superintendent



KEVIN QUAETHEM  
Water & Sewer Superintendent



DAN BOYCE  
City Engineer



ANDREA LUEKEN  
Assistant City Engineer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Washington**

**Missouri**

For the Fiscal Year Beginning

**October 1, 2010**

A stylized, handwritten signature in black ink, likely belonging to the President of the GFOA.

President

A handwritten signature in black ink, likely belonging to the Executive Director of the GFOA.

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, 2011.

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 two 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.

## GENERAL INFORMATION

Washington, Missouri, located in 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 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 began in 2008 and was completed in July, 2010. Census figures for the City in 2000 and 2010 were 13,243 and 14,356 respectively.

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

## **GENERAL INFORMATION** (continued)

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 new runway is 5,000 ft. long and 75 ft. wide. The airport is home base for 36 airplanes. 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.

In the more than 150 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 four radio stations, six local television stations and a twice-weekly newspaper. In addition, the cable television company carries a local channel broadcast from the 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 5,082 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.

Mercy Hospital, located in Washington, has been serving area residents since 1926. Part of the Sisters of Mercy Health System, the 187 bed non-profit facility is a Level III Trauma Center that has received numerous state and national honors over the years. In the last few years, 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. In addition to Mercy Hospital, Patient's First has opened a new 3 bed hospital facility located at 911 Patients First Drive. There are numerous clinics, physicians and a new urgent care facility located in the City. There are two long-term care facilities and two 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 helps our community to more efficiently and effectively engage in downtown redevelopment and revitalization efforts. Washington has a unique and forward thinking approach to revitalizing our downtown. Together we strive to make Washington a better place to live, work and have fun.

## MISCELLANEOUS DATA

Population: 14,356

Area: 13.12 sq. mi.

Registered voters: 10,102

Utilities:

Customers - 6220  
Number of Wells - 9  
Average daily consumption -  
1.556 - (million gallons/daily)

Libraries: 1

Fire Protection:

Number of stations - 4  
Number of volunteers - 71

Police Protection:

Number of stations - 1  
Number of police officers -27

Recreation:

Number of parks - 12  
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

Total Acres - 222.71  
Hike/Bike Trail - 4.77 miles  
6 Lighted Softball fields  
1 Lighted Baseball diamond  
6 Lighted Tennis courts  
11 Shelter houses  
3 Lighted pavilions  
8 Playground areas  
Picnic areas  
1 Sand volleyball court  
10 Restroom facilities  
Auditorium/Gymnasium

Miles of Streets and Alleys in City Limits

98.73 miles

Miles of Sidewalk

27 miles

Number of Street Lights in City Limits

1,241

Miles of Sanitary Sewer Line

105 miles

Parking Facilities:

15

Recycling Center

1

Miles of Water Line

111 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

4 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
2006	397	\$34,236,261
2007	941	\$56,220,357
2008	1195	\$116,963,038
2009	1262	\$21,091,115
2010	1120	\$15,515,380

### Education within Washington City Limits:

	<u>Number of Schools</u>	<u>Number of Students</u>
Public Elementary schools (K-6)*	3	1107
Parochial Schools (K-8)	3	778
Public Middle Schools (7-8)	1	543
Public High Schools (9-12)	1	1493
Catholic Regional High School (9-12)	1	549
Public Vocational/Technical Schools	1	612

\*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>
Parker Hannifin (Sporlan Valve Div)	Manufacturer	1195
Mercy Hospital	Healthcare	1000
Washington School District	Education	600
Patients First Healthcare	Healthcare	413
Harman/Becker Automotive	Auto Information System	455
Wal-mart Super Center	Retail Merchant	427
CG Powers	Manufacturer	364
Magnet, Inc.	Advertising Specialties	255
RTI Tradco	Manufacturer	220
Rawlings Sporting Goods Co.	Sporting Goods	173
Frick's Quality Meats	Meat Processing	138
Cedarcrest Manor	Nursing Care	130
Missourian Publishing	Newspaper & Job Printing	128
G & H Tool & Mold	Manufacturer	107
Sheltered Workshop	Shipping Crates, Pallets etc.	105
Canam Steel	Structural Steel	104

**Total**

**5.814**



# CITY OF WASHINGTON MISSION STATEMENT

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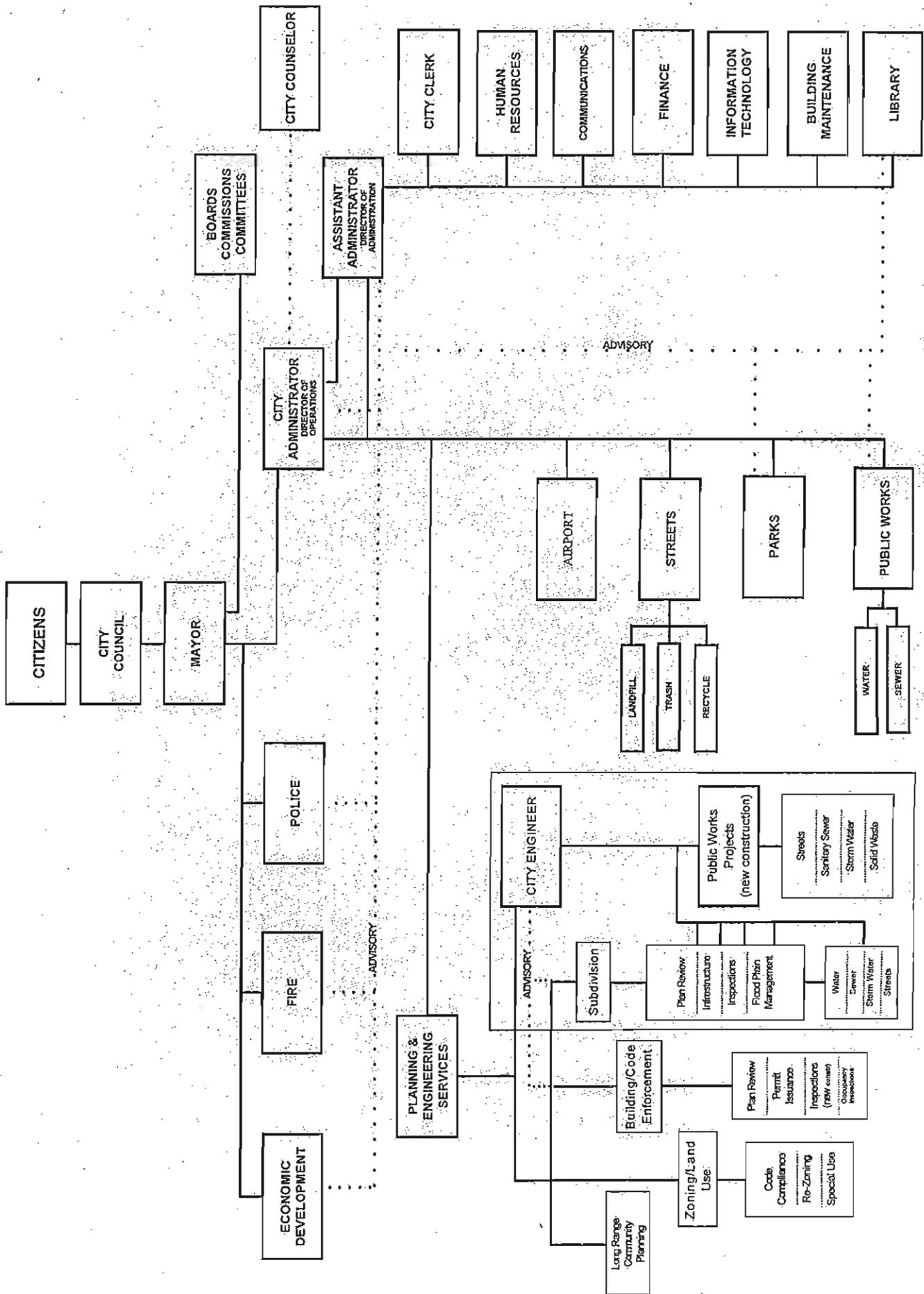
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The City of Washington is committed to its citizens and community. Washington takes pride in its historic roots and foundation on which it was established. The City will always strive to provide its residents with high quality, cost effective, and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

# ORGANIZATIONAL CHART CITY OF WASHINGTON, MISSOURI



## 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. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equities, revenues and expenditures, or expenses, as appropriate. The various funds are grouped by type in the financial statements and in this budget. The City uses the following fund types.

### **Governmental Fund Types**

Governmental Funds are those through which most governmental functions of the City are financed. The acquisition use and balances of the City's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through governmental funds. The following are the City's governmental fund types:

The *General Fund* is the primary operating fund of the City and accounts for all financial resources of the general government, except those required to be accounted for in another fund.

*Special Revenue Funds* are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The City's *Special Revenue Funds* are the *Library Fund* and *Volunteer Fire Fund*.

*Capital Project Funds* are 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 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* which was 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 storm water management. The main revenue source is a local optional use tax passed by voters. Additional revenues are collected from developer fees.

*Debt Service Funds* are used to account for the accumulation of resources for the repayment of bond, principal, interests and related costs. 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 operations that are financed and operated in a manner similar to private business enterprises. The following are the City's Proprietary Fund Types:

*Enterprise Funds* account for operations that provide a service to citizens, financed primarily by a user charge for the provision of that service, and activities where the periodic measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes. 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 include Trust Funds and Agency Funds. Trust Funds are used to account for assets held by a government in a trustee capacity. Agency Funds are custodial in nature and do not measure results of operations.

*Agency Funds* are used to account for assets held by a government in a custodial nature and do not involve measurement of results of operations.

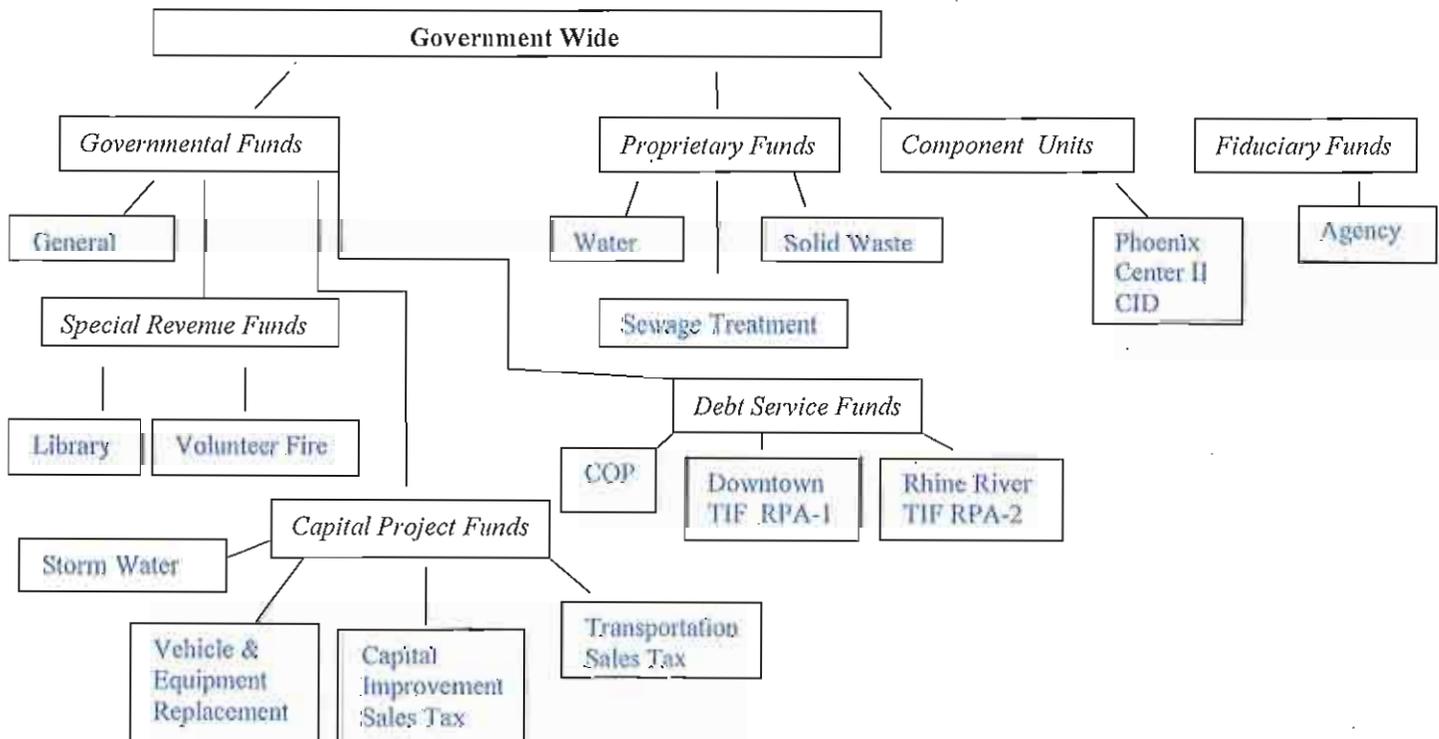
The City's Agency Funds are the following: *Taxable Industrial Revenue Bonds - HBAS Manufacturing Inc - Project Series 2005 and Recovery Zone Facility Revenue Bonds - Valent Aerostructures Project, Series 2010 A, B & C.*

### 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.

### Major Funds

The City's major governmental funds are the General Fund, Washington Downtown TIF – RPA #1, 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 revenues and expenditures or expenses 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.

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.

## **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 for 2011-2012 meets this goal with 15% of reserve or \$1,396,770 in reserves projected for the general fund as of September 30, 2012.

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 Statutes, 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**

State statutes authorize 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**, 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.

#### IV. Standards of Care

1. **Prudence** – The standard of care to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with this investment policy and exercising due diligence shall be relieved of personal liability for an individual security’s credit risk or market price changes, provided the following requirements are met.
  - Deviations from expectations must be reported in a timely fashion to the city council.
  - Liquidity and the sale of securities must be carried out in accordance with the terms of this policy.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

2. **Ethics and Conflicts of Interest** – Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or could

impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City.

3. **Delegation of Authority** – Authority to manage the investment program is hereby delegated to the City Administrator. Responsibility for the operation of the investment program is hereby delegated to the Finance Manager, who shall act in accordance with established procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures include references to safekeeping, delivery versus payment, investment accounting, repurchase agreements, wire transfer agreements and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the City. The Finance Manager shall be responsible for all transactions undertaken and shall establish a system of controls to regulate all investment activities.

## V. **Investment Transactions**

### 1. **Authorized Financial Dealers and Institutions**

Financial dealers and institutions, including security broker/dealers, must be creditworthy. Security broker/dealers may include “primary” dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Current audited financial statements.
- Proof of Financial Industry Regulatory Authority (FINRA) certification.
- Proof of Missouri state registration.
- Certification of having read and understood and agreeing to comply with City’s investment policy.

A periodic review of the financial condition and registration of qualified financial institutions and broker/dealers will be conducted by the Finance Manager.

## **2. Internal Controls**

The Finance Manager is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the Finance Manager shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

- Control of collusion.
- Separation of transaction authority from accounting and recordkeeping.
- Custodial safekeeping.
- Avoidance of physical delivery securities.
- Clear delegation of authority to subordinate staff members.
- Written confirmation of transactions for investments and wire transfers.
- Development of a wire transfer agreement with the lead bank and third-party custodian.

## **3. Safekeeping and Custody**

All trades, where applicable, will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in eligible financial institutions prior to the release of funds. All securities shall be perfected in the name of or for the account of the City of Washington and shall be held by a third-party custodian as evidenced by safekeeping receipts.

## **VI. Authorized and Suitable Investments**

1. **Investment Types** – The following investments will be permitted by this policy and pursuant of Missouri statutes governing permissible investments by political subdivisions:
  - a. U.S. Treasury and U.S. Agency Securities -- The City may invest in obligations of the United States government for which the full faith and credit of the United States are pledged for the payment of principal and interest.

- b. Certificates of deposit -- Instruments issued by financial institutions which state that the specified sums have been deposited for specified periods of time and at specified rates of interest. The certificates of deposit are required to be backed by acceptable collateral securities as dictated by state statute.
  - c. Repurchase agreements -- The City may invest in contractual agreements between the city and commercial banks. The purchaser in a repurchase agreement enters into a contractual agreement to purchase U.S. Treasury and government agency securities while simultaneously agreeing to resell the securities at predetermined dates and prices.
2. **Collateralization** – Certificates of deposit and repurchase agreements are to be properly collateralized with acceptable collateral as required by RSMo 30.270.1. The market value (including accrued interest) of the collateral should be at least 100%.

**Certificates of Deposit** -- the market value of collateral must be at least 100% or greater of the amount of certificates of deposits plus demand deposits with the depository, less the amount, if any, which is insured by the Federal Deposit Insurance Corporation (FDIC).

**Repurchase Agreements** – The securities for which repurchase agreements will be transacted will be limited to U.S. Treasury and government agency securities that are eligible to be delivered via the Federal Reserve's Fedwire book entry system. Securities will be delivered to the City's custodial agent. Funds and securities will be transferred on a delivery vs. payment basis.

All securities, which serve as collateral against the deposits of a depository institution, shall be held by a third-party custodian as evidenced by safekeeping receipts. Depository institutions pledging collateral against deposits must, in conjunction with the custodial agent, furnish the necessary custodial receipts within five business days from the settlement date.

The City shall have a depository contract and pledge agreement with each safekeeping bank that will comply with the Financial Institutions, Reform, Recovery, and Enforcement Act of 1989 (FIRREA). This will ensure that the City's security interest in collateral pledged to secure deposits is enforceable against the receiver of a failed financial institution.

## **VII. Investment Parameters**

### **1. Diversification**

The investments shall be diversified to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer, or specific class of securities. Diversification strategies shall be established and periodically reviewed.

### **2. Maximum Maturities**

The City will attempt to match its investments with anticipated cash flow requirements. Investments shall mature and become payable not more than five years from the date of purchase. The weighted average maturity limitation shall not exceed three years.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio will be continuously invested in readily available funds such as bank deposits or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations. Maintaining funds in liquid time investments will allow the City to meet unexpected cash flow needs.

## **VIII. Reporting**

### **1. Methods**

The Finance Manager shall prepare an investment report at least annually at the close of the fiscal year including a management summary that provides an analysis of the current investment portfolio and transactions made over the year. This management summary will be prepared in a manner which will allow the City to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report will include the following:

- a. Listing of individual securities held at the end of the reporting period.
- b. The rate of return being realized by the end of the reporting period, including the realized and unrealized gains or losses resulting from appreciation or depreciation by listing the cost and market value of securities over one-year duration.
- c. Any monetary gain received from said investments during the reporting period.
- d. Maturity date of securities held at the end of the reporting period.
- e. Percentage of the total portfolio which each type of investment represents.

## 2. Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within this policy. Accordingly, performance should be measured to each primary objective in accordance to their priority.

## IX. Policy Considerations

### 1. Adoption

This policy shall be adopted by resolution by the City's Mayor and City Council. The policy shall be reviewed annually by the Finance Manager and any recommendations for changes will be presented to the Mayor and City Council for consideration.

## 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 for the city.

The City adopted a five year capital improvement plan which is included in Section 3, Long-Range Capital Budget Plan. It is a five year capital improvement plan that 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 2011 assessed valuation of \$330,522,718, the City's legal debt limit is \$33,052,272. The City does not have any general obligation bonds as of September 30, 2011, therefore, the remaining legal debt limit is \$33,052,272.

### **Leasehold Revenue Bonds**

Under state 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 the 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 the city's 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 profession firm to calculate the potential of any arbitrage liability and rebate, if any such liability to the U.S. Treasury in accordance with federal guidelines.

## **Pay Structure**

The city has adopted a compensation plan based on a grade/step system. This performance based plan has job classifications and pay steps for performance within the classification. The City Council approves any CPI index increase to the pay plan and/or any merit increases for employees with each budget year. Due to the sluggish economy, the last wage increase occurred in October 2008. However since the City has recognized a slight economic recovery, in October 2011 the City approved an average COLA increase of 4% for police & dispatch personnel and a 3% COLA for all other employees. In addition, each employee hired before October 2010 is eligible to receive up to a 3% merit increase.

## **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 <sup>st</sup> anniversary	80 hours	40 hours
On 5 <sup>th</sup> anniversary		120 hours
On 10 <sup>th</sup> anniversary	120 hours	
On 15 <sup>th</sup> anniversary	160 hours	

## REVENUE PROJECTIONS & ASSUMPTIONS

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, intergovernmental revenue (federal and state grant monies, etc) and charges for services are two other main sources of revenue in other governmental funds and enterprise funds resulting in 22% and 90% of revenue in these funds, respectively. 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.

### 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	
1.00	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 experienced flat sales tax growth and reduced building permit activity due to the downturn in the economy during the 2011 budget year. Budgeted sales tax revenue for 2012 increased by 4 % from the 2011 budget. Although the City has seen, some recovery it remains conservative by budgeting a 2 % increase in sales tax in the 2012 budget using September 30, 2011 estimated actual revenue figures. In the general fund, sales tax is 35% of total revenue.

Sales Tax Revenue	Capital			
	General	CID (1)	Improvement	Transportation
2012 Budget	\$ 3,667,000	\$ (300,000)	\$ 1,833,000	\$ 1,833,000
2011 Estimated	\$ 3,600,000	\$ (260,000)	\$ 1,800,000	\$ 1,800,000
2010 Actual	3,493,564	(280,000)	1,746,782	1,746,671
2009 Actual	3,563,680	(371,830)	1,781,841	1,782,013
2008 Actual	3,773,768	(234,615)	1,886,884	1,888,157
2007 Actual	3,528,884	(49,805)	1,764,443	1,758,421
2006 Actual	3,288,683	-	1,644,343	1,568,854

(1) = CID created in 2006; First payments began in 2007

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 City also has two TIF Districts. The Downtown TIF District (RPA-1) receives 50% of the 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 sales tax collected in the district above the base amount established in 2009.

**PROPERTY TAX**

Revenue from the ad valorem tax which is levied on real and personal property is based on the assessed valuation as established by the Franklin County Assessor as of January 1 of each year. Taxes are levied on September 1 and payable by December 31. Franklin County collects the taxes for the City of Washington and charges a 2% fee for collection services and ½% fee for assessor services.

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

The City's increase in assessed valuation from 2010 to 2011 was a modest \$100,000 with total levy rates increasing by .0058 for that same time period. Therefore, property tax revenue was budgeted based on 2011 actual estimated revenue resulting in a minimal increase in current year budgeted property tax revenue. In the general fund, property tax is 19% of total revenue.

	Property Tax Rates		Property Tax Revenue	
	General	Library	General (1)	Library
2012 Budget	0.6020	0.0927	\$ 1,969,280	\$ 142,665
2011 Estimated	0.5962	0.0914	\$ 1,965,000	\$ 140,000
2010 Actual	0.5980	0.0925	1,871,075	112,743
2009 Actual	0.5941	0.0934	1,900,741	136,715
2008 Actual	0.5857	0.0906	1,788,800	131,470
2007Actual	0.5940	0.0905	1,683,315	135,100

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

## 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. 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 electric increased from 2010 actual to 2011 estimated actual by approximately \$177,000 or 15%. This is due to a rate increase by the local provider. The City budgeted an increase of 7% in the 2012 budget based on 2011 estimated actual figures.

Based upon the successful conclusion of years of litigation, telephone utility revenues increased in FY 2009, due to a one-time payment of approximately \$294,000 in “back taxes”, by many wireless companies and their agreement to pay monthly revenues. FY 2010 revenues increased by \$41,500 in wireless companies “back taxes”. Current year budget was projected based on the estimated wireless monthly payments anticipated without the one-time settlement payments. In the general fund, utility gross receipts tax is 23% of total revenue.

<b>Utility Gross Receipts Tax Revenue</b>				
	<u>Electric</u>	<u>Phone</u>	<u>Natural Gas</u>	<u>Charter Cable</u>
2012 Budget	\$ 1,475,000	\$ 611,650	\$ 225,000	\$ 111,800
2011 Estimated	\$ 1,380,000	\$ 590,000	\$ 235,000	\$ 110,000
2010 Actual	1,202,706	568,997	271,235	111,984
2009 Actual	1,048,405	796,600	227,351	109,095
2008 Actual	1,033,190	766,610	286,380	108,350
2007 Actual	990,975	391,850	264,260	100,655

## 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 8% of total governmental revenue in September 30, 2011. The current year budget is based on the projects scheduled for completion.

## Intergovernmental Revenue-Federal & State Grants By Fund

	General	Library	Volunteer Fire	Vehicle & Equip. Replacement	Capital Imp. Sales Tax	Transportation Sales Tax
2012 Budget	\$71,000	\$ -	\$ -	\$ -	\$ -	\$ 1,319,000
2011 Estimated	\$68,600	\$ 8,000	\$ -	\$ -	\$ -	\$ 950,000
2010 Actual	79,490	43,843	-	-	22,605	840,908
2009 Actual	81,475	17,050	-	-	22,605	1,605,240
2008 Actual	369,670	9,260	11,808	-	-	1,373,500
2007 Actual	82,315	2,600	2,547	14,985	451,100	-

## 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 90% of revenue. In governmental funds, approximately 7% of revenue is charges for services, mainly consisting of administration/finance, communications, and engineering fees that are charged to other funds for these services.

A water rate increase is included in the 2012 budget resulting in a budgeted increase in revenue of \$75,000. The increase in rates will help to cover costs of future improvements as they become necessary. This is the final year of scheduled water rate increases.

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. Due to this rate increase, the 2012 budget contains an increase in charges for services in the refuse department, with a total increase in the solid waste fund of approximately \$25,000.

## Charges for Services-By Fund

	General	Library	Volunteer Fire	Capital Imp. Sales Tax	Transportation Sales Tax	Water	Sewage Treatment	Solid Waste
2012 Budget	\$ 1,551,435	\$ 50,600	\$ 5,400	\$ -	\$ -	\$ 1,466,170	\$ 2,657,200	\$ 2,182,800
2011 Estimated	\$ 1,580,000	\$ 50,600	\$ 7,950	\$ -	\$ -	\$ 1,389,500	\$ 2,653,500	\$ 2,160,000
2010 Actual	1,208,433	45,800	6,040	-	3,821	1,287,713	2,627,896	2,023,508
2009 Actual	1,093,260	47,465	1,865	54,676	12,570	1,166,340	2,208,750	1,932,120
2008 Actual	1,089,180	52,150	2,165	54,675	12,570	1,135,915	1,847,770	1,818,535
2007 Actual	1,090,005	46,260	1,000	5,110	695,860	1,210,365	1,062,105	1,831,975

## 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
4/1/2009	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
10/1/2009	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
10/1/2010	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
10/1/2011	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

2/21/1995	Fixed Monthly	\$ 5.00
	Rate per cubic foot	\$ 0.00725
10/1/2007	Fixed Monthly	\$ 7.85
	Rate per thousand	\$ 2.16
10/1/2008	Fixed Monthly	\$ 10.42
	Rate per thousand	\$ 2.43
10/1/2009	Fixed Monthly	\$ 12.50
	Rate per thousand	\$ 3.02
<b>Refuse Collection - Monthly Fee 6/1/11-5/31/12</b>		
	Senior Citizens over 62 years	\$ 5.70
	All others	\$ 9.40
<b>Refuse Collection - Monthly Fee 6/1/12-5/31/13</b>		
	Senior Citizens over 62 years	\$ 7.10
	All others	\$ 11.80
<b>Refuse Collection - Monthly Fee 6/1/13 &amp; future</b>		
	Senior Citizens over 62 years	\$ 8.50
	All others	\$ 14.15

## EXPENDITURE PROJECTIONS & ASSUMPTIONS

Due to the downturn in the economy experienced in FY 2009 and 2010, the City was conservative with its approach in budgeting expenditures for 2011. The City did not budget an increase in salaries or wages. Since the City has experienced a slight increase in estimated revenues in 2012, the City budgeted a wage increase for all full-time and permanent part-time employees who were employed prior to October 1, 2010.

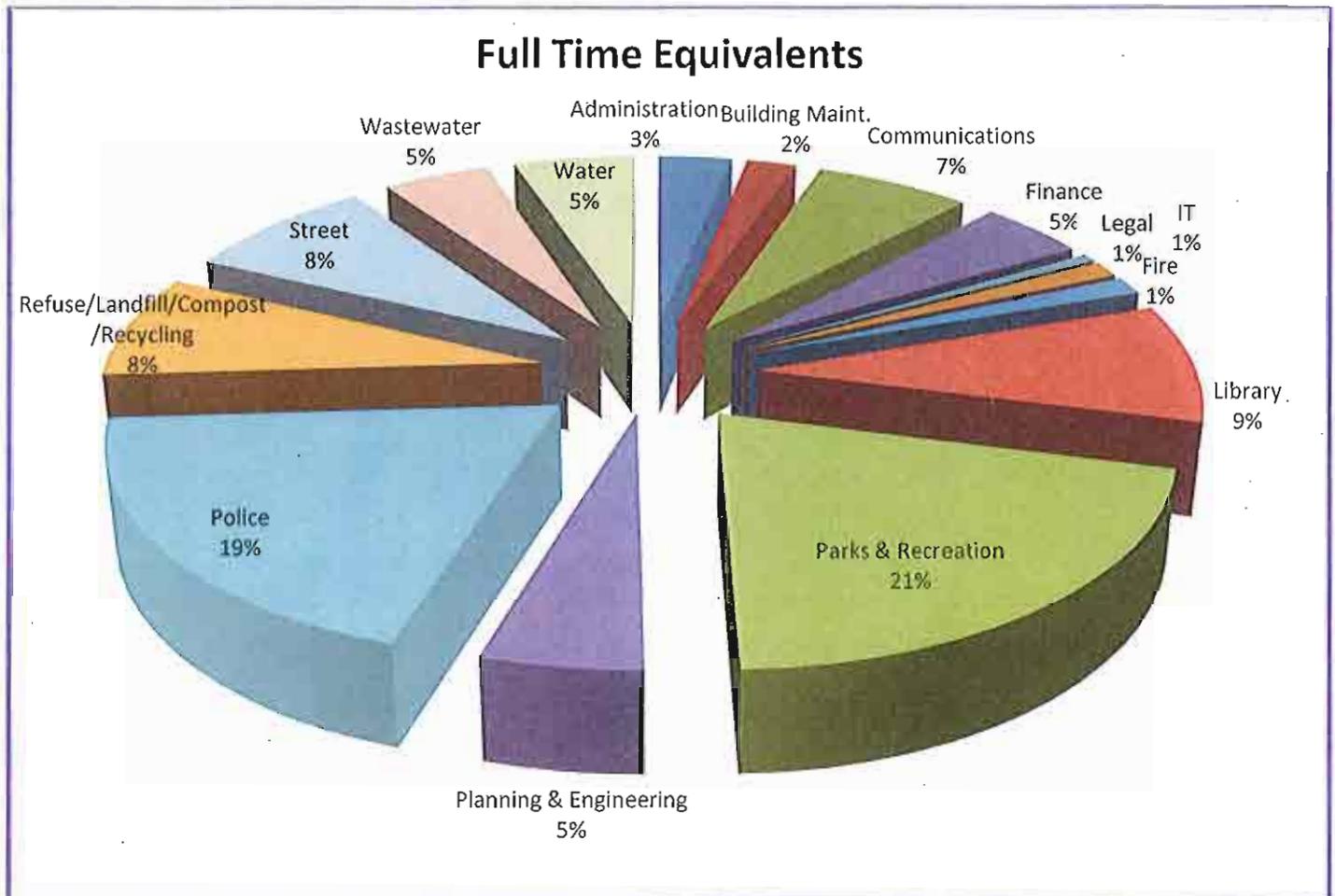
Employees received a COLA increase which averaged 3-4%. An additional 3% merit increase was also approved pending each employee's job performance. The 2012 budget includes a 10% increase in health insurance costs due to the upward spiral experienced the last few years.

The City allocates admin/finance/IT staff support, building maintenance, engineering, and street supervisory/clerical staff costs to the appropriate department or fund. These allocations will 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 2012 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 with prior years' actual and prior year's budget information by department. These spreadsheets 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 operating budget. The operating 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 will 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 CALENDAR 2011-2012

	<b>Budget Process</b>
<b>April/May 2011</b>	<b>Distribute to Supervisors:</b> Department Budget Requests – O & M (access on “S” drive, Directory) Department Long-Range Capital Requests (access on “S” drive, Directory) Department Goals & Objectives Forms
<b>May 18, 2011</b>	<b>Return to Finance Manager:</b> Department Goals & Objectives Forms Department Budget Requests – O & M
<b>May 27, 2011</b>	<b>Return to Finance Manager:</b> Department Long-Range Capital Requests
<b>June 27 &amp; 28, 2011</b>	<b>Staff Meetings/Revisions to Requests</b> Review and discussion with supervisors
<b>July 5, 2011</b>	<b>Report on 2011-2012 budget process</b>
<b>July 14 &amp; 15, 2011</b>	<b>Staff Meetings with City Administrator and Revisions to Requests.</b> Review of 2011-2012 Budget revenue projections, O & M costs and initial Capital Budget with recommended cuts.
<b>July 25, 2011</b>	<b>Administrative Committee: Meeting – 7:00 PM</b> Discussion of Tax Levy for 2011 and draft of Budget for Fiscal Year 2011-2012 as proposed by Administration.
<b>August 1, 2011</b>	<b>City Council Workshop– 7:00 PM</b> Discussion and review of updated draft budget for 2011-2012
<b>August 15, 2011</b>	<b>Public Hearing to set 2011 Tax Levy for Real Estate and Personal Property</b>
<b>August 22, 2011</b>	<b>Administrative Committee Meeting and Workshop– 7:00 PM</b> Discussion and review of the proposed budget for 2011-2012
<b>September 19, 2011</b>	<b>Public Hearing on Budget for Fiscal Year 2011-2012</b>
<b>November 2011</b>	<b>Print and distribute Adopted Budget</b>

# Strategic Goals & Objectives

Although City Council has not adopted a formal strategic long-term plan, administration does establish strategic goals and objectives for long range planning purposes. These goals and objectives are listed below.

## **2012 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.
- Objective 2: Monitor progress of projects and make changes as needed to ensure items budgeted are completed within the allotted budget time frame.

### **Goal Two: All future budget plans**

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

### **Goal Three: Expand City Revenues**

- Objective 1: Review current rate structures and revenue streams.
- Objective 2: Recommend rate increases and/or other changes to help increase revenues.
- Objective 3: Review current city limits and review future annexation options.

### **Goal Four: Implement new governmental accounting software**

- Objective 1: Work with new software vendor to facilitate data conversion and software implementation process.
- Objective 2: Ensure proper training is obtained for both efficient and effective use of the new software.
- Objective 3: Review current accounting procedures and establish a new accounting procedures manual in FY 2012 and FY 2013.

**2011 GOAL ACCOMPLISHMENTS:**

**Goal One: Library Expansion**

Objective 1: Locate a temporary building site for the library during the construction of the library expansion.

Objective 2: Begin construction of the library expansion project.

Objective 3: Project completion date anticipated September 2011.

***GOAL ACCOMPLISHED: Objectives 1 & 2 were met. Anticipated completion date is now February 2012.***

**Goal Two: 2012 Budget Plan**

Objective 1: Develop a 5-year operating budget plan.

Objective 2: Review performance measurements and enhance that area of the budget document.

***GOAL ACCOMPLISHED: All objectives were met.***

**Goal Three: Expand City Revenues**

Objective 1: Review current rate structures and revenue streams.

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

***GOAL ACCOMPLISHED: All objectives were met. Solid waste rates were increased with voter approval on April 2011 ballot.***

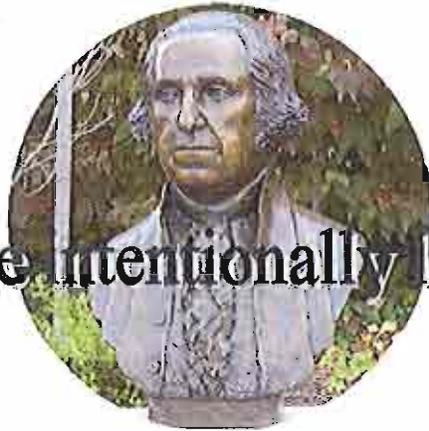
**Goal Four: Monitor Capital Improvement Sales Tax Monies**

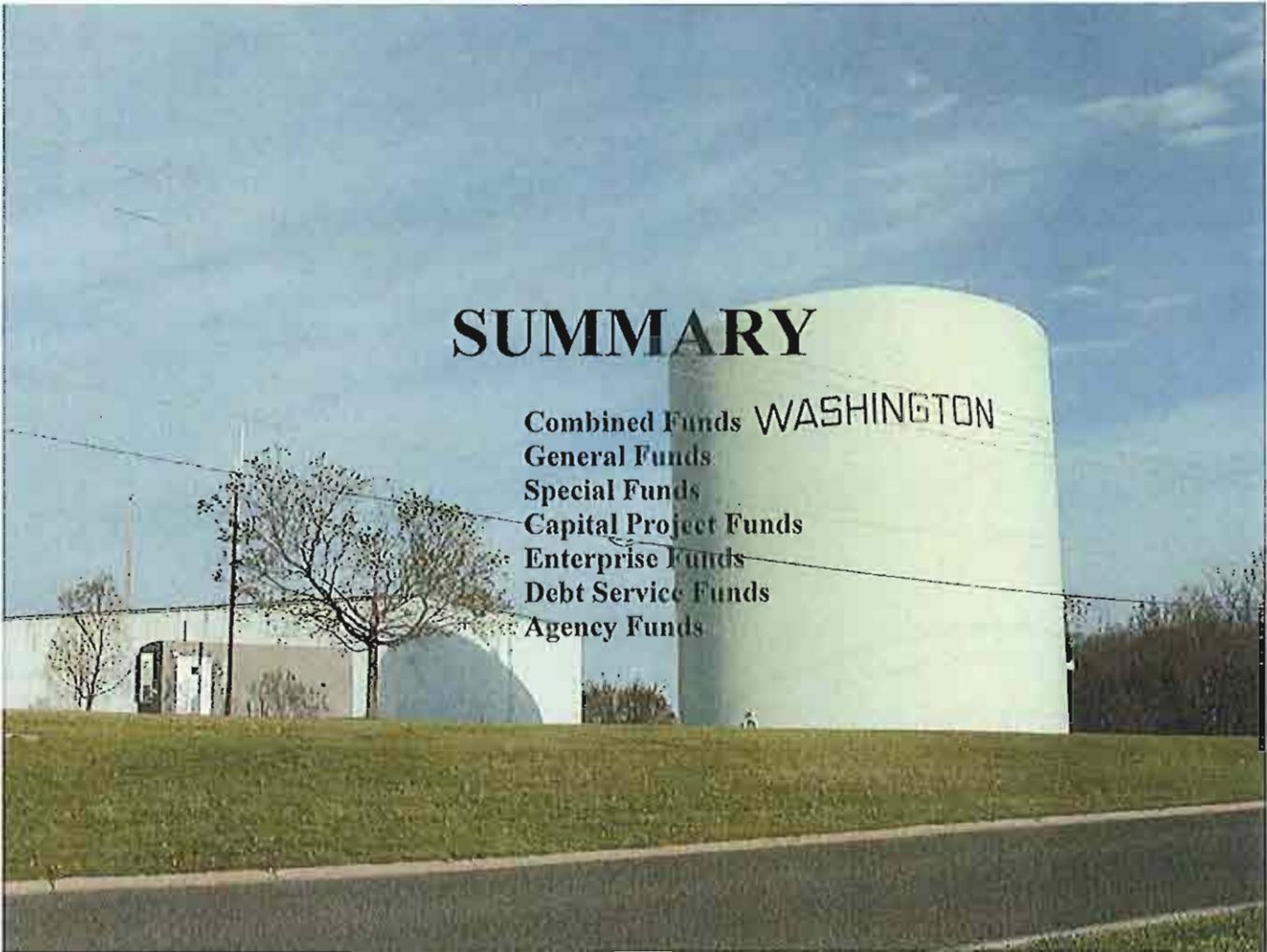
Objective 1: Obtain advance financing for library expansion and the fire training centers to facilitate the completion of these projects in 2011.

Objective 2: Monitor sales tax revenues and complete jobs cost efficiently until all jobs under the capital improvement sales tax plan are complete.

***GOAL ACCOMPLISHED: All objectives were met. COP's were issued in December 2010 to fund the library expansion, fire training center, and other projects.***

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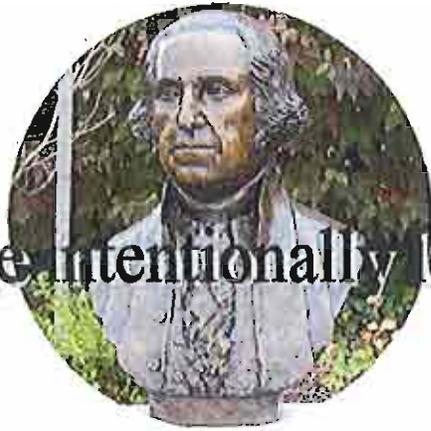




# SUMMARY

- Combined Funds WASHINGTON
- General Funds
- Special Funds
- Capital Project Funds
- Enterprise Funds
- Debt Service Funds
- Agency Funds

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## COMBINED FUNDS

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CITY OF WASHINGTON, MISSOURI  
COMBINED FUNDS

STATEMENT OF ESTIMATED REVENUES, APPROPRIATIONS AND CHANGES IN ESTIMATED FUND BALANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	General	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Debt Service Funds	Agency Funds	2012 TOTALS
<b>REVENUES</b>							
Taxes	\$ 8,314,630	\$ 173,905	\$ 4,476,420	-	\$ 165,850	-	13,130,805
Licenses and permits	146,150	-	-	-	-	-	146,150
Intergovernmental	71,000	-	1,319,000	-	-	-	1,390,000
Charges for services	1,551,435	56,000	-	6,306,170	-	-	7,913,605
Fines	160,000	1,200	-	-	-	-	161,200
Investment income	44,000	14,600	290,000	632,900	172,615	-	1,154,115
Rents	120,200	8,100	-	-	-	4,099,485	4,227,785
Miscellaneous	36,900	6,500	30,000	36,000	-	-	109,400
<b>TOTAL REVENUES</b>	<b>10,444,315</b>	<b>260,305</b>	<b>6,115,420</b>	<b>6,975,070</b>	<b>338,465</b>	<b>4,099,485</b>	<b>28,233,060</b>
<b>EXPENDITURES</b>							
Administration	754,905	-	-	-	-	-	754,905
Tourism & Front St. Properties	125,740	-	-	-	-	-	125,740
Senior Center Operations	54,650	-	-	-	-	-	54,650
Municipal Court	35,595	-	-	-	-	-	35,595
Communications	775,675	-	-	-	-	-	775,675
Police Department	2,560,285	-	-	-	-	-	2,560,285
Finance	541,475	-	-	-	-	-	541,475
Economic/ Community Development	170,185	-	-	-	-	-	170,185
Engineering	720,070	-	-	-	-	-	720,070
Street Department	1,406,370	-	-	-	-	-	1,406,370
Building and Maintenance	245,370	-	-	-	-	-	245,370
Information Technology	435,190	-	-	-	-	-	435,190
Parks & Recreation	1,118,890	-	-	-	-	-	1,118,890
Aquatic Center	224,860	-	-	-	-	-	224,860
Airport	142,510	-	-	-	-	-	142,510
Library	-	475,890	-	-	-	-	475,890
Volunteer Fire	-	538,335	-	-	-	-	538,335
Water Operations	-	-	-	1,532,305	-	-	1,532,305
Sewerage Treatment Operations	-	-	-	2,165,385	-	-	2,165,385
Solid Waste Operations	-	-	-	2,360,630	-	-	2,360,630
Taxing Jurisdictions Distribution	-	-	-	-	175,000	2,711,800	2,886,800
Debt Service - principal	9,000	-	-	975,000	1,095,000	986,685	3,056,685
Debt Service - interest	25,600	-	-	905,030	1,744,600	401,000	3,059,630
Capital Outlay	-	462,500	9,449,800	358,500	1,322,212	-	11,618,612
<b>TOTAL EXPENDITURES</b>	<b>9,346,370</b>	<b>1,476,725</b>	<b>9,449,800</b>	<b>9,296,850</b>	<b>4,356,812</b>	<b>4,099,485</b>	<b>37,006,042</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,097,945</b>	<b>(1,216,420)</b>	<b>(3,334,380)</b>	<b>(1,321,780)</b>	<b>(3,998,347)</b>	<b>-</b>	<b>(8,772,982)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Proceeds from bonds, notes, or loans	-	-	-	-	1,322,212	-	1,322,212
Sale of capital assets	-	-	5,000	-	-	-	5,000
Transfers in	922,000	840,000	213,230	-	2,668,985	-	4,644,215
Transfers out	(1,975,230)	-	(2,668,985)	-	-	-	(4,644,215)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,053,230)</b>	<b>840,000</b>	<b>(2,450,755)</b>	<b>-</b>	<b>3,991,197</b>	<b>-</b>	<b>1,327,212</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>44,715</b>	<b>(376,420)</b>	<b>(5,785,135)</b>	<b>(1,321,780)</b>	<b>(7,150)</b>	<b>-</b>	<b>(7,445,770)</b>

CITY OF WASHINGTON, MISSOURI  
 COMBINED FUNDS  
 STATEMENT OF ESTIMATED REVENUES, APPROPRIATIONS AND CHANGES IN ESTIMATED FUND BALANCES  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	General	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Debt Service Funds	Agency Funds	2012 TOTALS
FUND BALANCES, OCTOBER 1, 2011:							
General Fund	3,091,600	-	-	-	-	-	3,091,600
Library Fund	-	189,300	-	-	-	-	189,300
Volunteer Fire Fund	-	596,580	-	-	-	-	596,580
Storm Water Fund	-	-	2,810,610	-	-	-	2,810,610
Vehicle & Equipment Replacement Fund	-	-	2,380,200	-	-	-	2,380,200
Capital Improvements Sales Tax Fund	-	-	11,689,770	-	-	-	11,689,770
Transportation Sales Tax Fund	-	-	4,657,460	-	-	-	4,657,460
COPS Fund	-	-	-	-	2,953,150	-	2,953,150
Downtown TIF RPA-1 Fund	-	-	-	-	293,470	-	293,470
Water Fund	-	-	-	6,225,880	-	-	6,225,880
Sewage Treatment Fund	-	-	-	9,949,560	-	-	9,949,560
Solid Waste Fund	-	-	-	1,823,810	-	-	1,823,810
Invested in capital assets, net of related debt	-	-	-	(5,115,840)	-	-	(5,115,840)
Water	-	-	-	(10,098,910)	-	-	(10,098,910)
Sewage Treatment Fund	-	-	-	(2,568,570)	-	-	(2,568,570)
Solid Waste Fund	-	-	-	(117,205)	-	-	(117,205)
Less: Restricted for debt service	-	-	-	-	-	-	-
Less: Funding Requirements	(1,396,770)	(152,130)	-	-	-	-	(1,548,900)
15% Fund Balance, reserved for operations	-	-	-	(1,514,600)	-	-	(1,514,600)
25% Fund Balance, reserved for operations	-	-	-	-	-	-	-
<b>PROJECTED FUND BALANCES, SEPTEMBER 30, 2012</b>	<b>\$ 1,739,545</b>	<b>\$ 257,330</b>	<b>\$ 15,752,905</b>	<b>\$ (2,737,655)</b>	<b>\$ 3,239,470</b>	<b>\$ -</b>	<b>\$ 18,251,595</b>

CITY OF WASHINGTON, MISSOURI  
**COMBINED FUNDS**  
 CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	General	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Debt Service Funds	Agency Funds	2012 TOTALS
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 3,091,600	\$ 785,880	\$ 21,538,040	\$ 98,725	\$ 3,246,620	\$ -	\$ 28,760,865
Projected Revenues	10,444,315	260,305	6,120,420	6,975,070	338,465	4,099,485	28,238,060
Proceeds from issuance of COP's/Notes	-	-	-	-	1,322,212	-	1,322,212
Transfers In	922,000	840,000	213,230	-	2,668,985	-	4,644,215
<b>TOTAL REVENUES</b>	<b>11,366,315</b>	<b>1,100,305</b>	<b>6,333,650</b>	<b>6,975,070</b>	<b>4,329,662</b>	<b>4,099,485</b>	<b>34,204,487</b>
Projected Expenditures/Expenses	9,346,370	1,476,725	9,449,800	8,296,850	4,336,812	4,099,485	37,006,042
Transfers Out	1,976,230	-	2,668,985	-	-	-	4,644,215
<b>TOTAL EXPENDITURES /EXPENSES</b>	<b>11,321,600</b>	<b>1,476,725</b>	<b>12,118,785</b>	<b>8,296,850</b>	<b>4,336,812</b>	<b>4,099,485</b>	<b>41,650,257</b>
<b>ESTIMATED ENDING FUND BALANCE, 9/30/12</b>	<b>3,136,315</b>	<b>409,460</b>	<b>15,752,905</b>	<b>(1,223,055)</b>	<b>3,239,470</b>	<b>-</b>	<b>21,315,095</b>

Dedicated Reserves:  
 15% Fund Balance, reserved for operations (1,396,770) - - - (1,396,770)  
 25% Fund Balance, reserved for operations (152,130) - - - (152,130)  
 (1,548,900)  
 (1,514,600)

**PROJECTED UNRESERVED FUND BALANCES, September 30** \$ 1,739,545 \$ 257,330 \$ 15,752,905 \$ (2,737,655) \$ 3,239,470 \$ - \$ 18,251,585

	2011 Projected Ending Fund Balance	2012 Proposed Ending Fund Balance	Change in Fund Balance	% Change
General Fund	\$ 3,091,600	\$ 3,136,315	\$ 44,715	1.45%
Stormwater Improvement Fund	2,810,610	3,135,610	325,000	11.56%
Vehicle & Equipment Replacement Fund	2,380,200	2,091,930	(288,270)	-12.11%
Capital Improvement Sales Tax Fund	11,689,770	6,215,755	(5,474,015)	-46.83%
Transportation Sales Tax Fund	4,657,460	4,309,610	(347,850)	-7.47%
Water Fund	1,110,040	841,905	(268,135)	-24.16%
Sewage Treatment Fund	(266,555)	(1,194,370)	(927,815)	-348.08%
Solid Waste Fund	(744,760)	(870,590)	(125,830)	-16.90%
Non-Major Governmental Funds	4,032,500	3,648,930	(383,570)	-9.51%
	\$ 28,760,865	\$ 21,315,095	\$ (7,445,770)	-452.04%

**EXPLANATIONS OF CHANGES > 10%**

Stormwater Improvement Fund - This fund's proposed ending fund balance increased by 12% mainly due to the fact that there was only one stormwater project budgeted in 2012. With the sluggish economy, the City has been reserved with the projects that are currently budgeted and completed.

Vehicle & Equipment Replacement Fund - This fund's proposed fund balance decreased by 13% due to the purchase of 3 new police vehicles and a new governmental accounting software package that were purchased in 2011.

Capital Improvement Sales Tax Fund - This fund decreased 44% due to several big construction projects that the City has underway including the library expansion project and fire training center which are anticipated to cost \$5,050,000 combined.

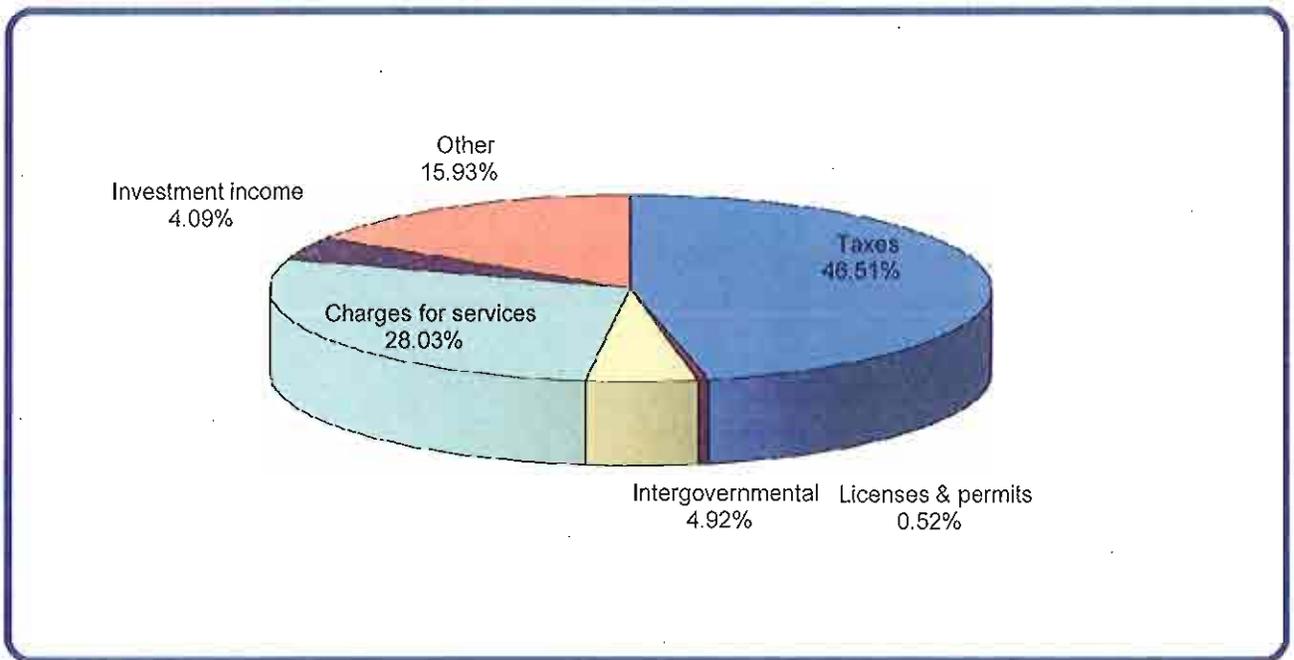
Water Fund Balance in this fund decreased in 2012 due to the fact that some repair & maintenance accounts were increased for various repair & maintenance including emergency well repairs. Also, personnel expenses increased due to the City's budgeting wage increases.

Sewage Treatment Fund - The sewage treatment fund balance increased in 2012 due to the fact that depreciation budgeted in 2012 included a full year of depreciation from the new sewage treatment plant. The depreciation increase was \$897,000. Another factor for the decrease is that personnel expenses increased due to the City's budgeted wage increases.

Solid Waste Fund - The decrease in this fund's proposed fund balance is a result of the City's budgeted wage increases. In addition, depreciation expense increased \$44,000 from the prior year. Landfill care costs increased \$65,000 from 2011.

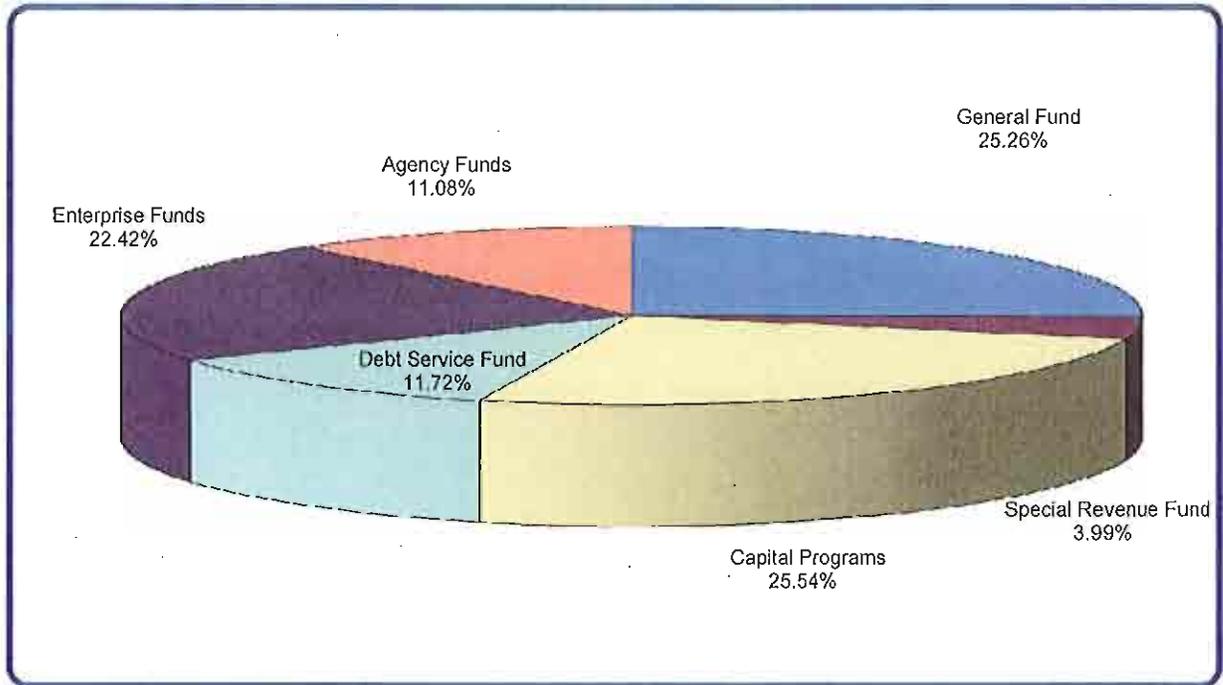
# City of Washington Combined Funds Revenues

	Actual 2010	Final Budget 2011	Original Budget 2012
Taxes	\$12,895,660	\$13,403,931	\$13,130,805
Licenses & permits	157,699	146,000	146,150
Intergovernmental	1,820,881	1,377,380	1,390,000
Charges for services	7,205,757	7,416,325	7,913,605
Investment income	969,054	1,123,680	1,154,115
Other	4,054,147	3,816,250	4,498,385
<b>Total Revenue</b>	<b>\$27,103,198</b>	<b>\$27,283,566</b>	<b>\$28,233,060</b>
Other Financing Sources	\$0	\$78,310	\$5,971,427



Revenues	Original Budget 2012	Percent of Total	Increase/ decrease previous year	Percent of Increase/ decrease
Taxes	\$13,130,805	46.51%	(\$273,126)	-2.04%
Licenses & permits	146,150	0.52%	150	0.10%
Intergovernmental	1,390,000	4.92%	12,620	0.92%
Charges for services	7,913,605	28.03%	497,280	6.71%
Investment income	1,154,115	4.09%	30,435	2.71%
Other	4,498,385	15.93%	682,135	17.87%
<b>Total Revenue</b>	<b>\$28,233,060</b>	<b>100.00%</b>	<b>\$949,494</b>	<b>3.48%</b>

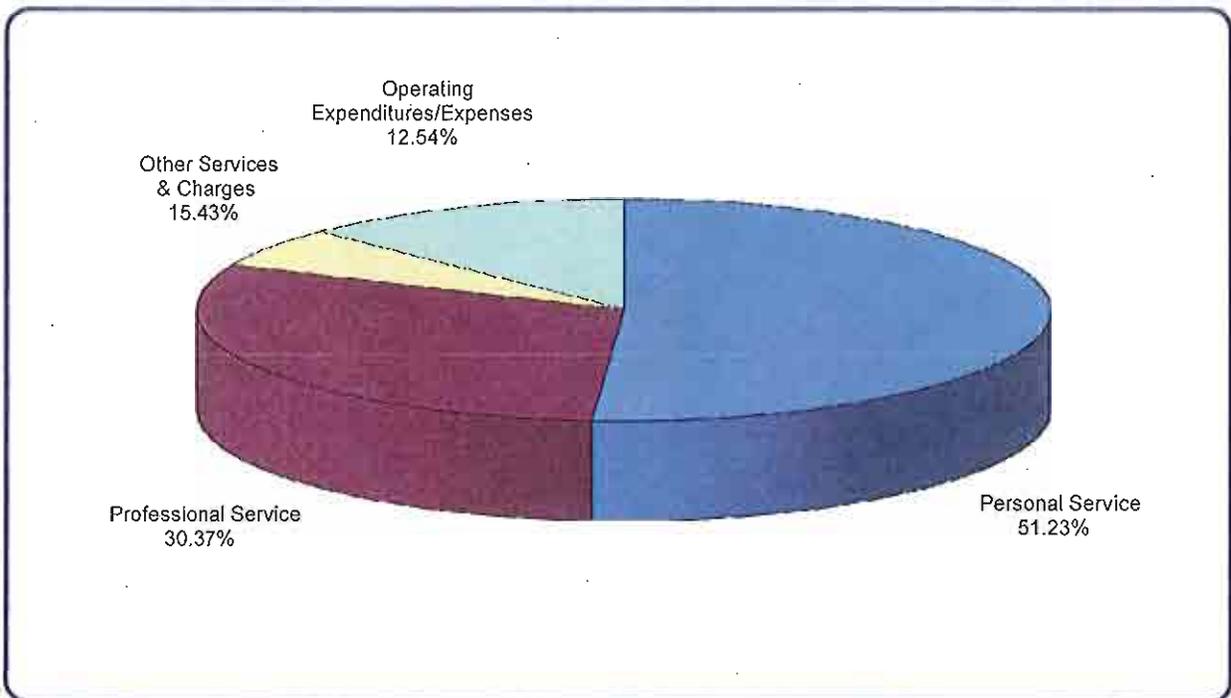
**City of Washington**  
**Combined Funds**  
**Expenditures/Expenses by Fund Type**



<u>Expenditures/Expenses</u>	<u>Original Budget 2012</u>	<u>Percent of Total</u>	<u>Increase/decrease previous year</u>	<u>Percent of Increase/decrease</u>
General Fund	\$9,346,370	25.26%	\$520,240	5.89%
Special Revenue Fund	1,476,725	3.99%	479,170	48.03%
Capital Programs	9,449,800	25.54%	(334,445)	-3.42%
Debt Service Fund	4,336,812	11.72%	3,057,312	238.95%
Enterprise Funds	8,296,850	22.42%	1,465,155	21.45%
Agency Funds	4,099,485	11.08%	420,085	11.42%
<b>Total Expenditures</b>	<b>\$37,006,042</b>	<b>100.00%</b>	<b>\$5,607,517</b>	<b>17.86%</b>

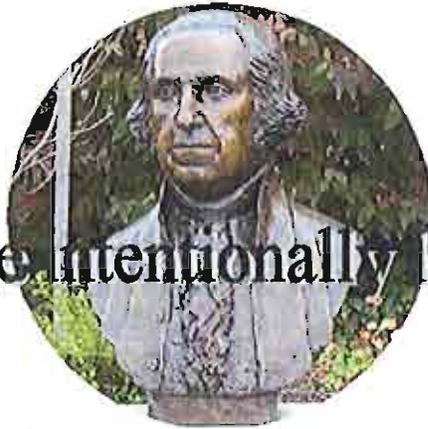
# City of Washington Combined Funds Expenditures/Expenses by Class

	Actual 2010	Final Budget 2011	Original Budget 2012
Personal Service	\$7,662,594	\$7,764,300	\$8,320,920
Professional Service	7,065,884	3,334,470	4,932,692
Other Services & Charges	1,324,128	1,258,595	950,680
Operating Expenditures/Expenses	1,700,252	1,826,820	2,037,235
Sub-Total	<u>\$17,752,858</u>	<u>\$14,184,185</u>	<u>\$16,241,527</u>
Capital	20,070,392	10,832,885	14,648,200
Debt Service	5,767,943	6,394,575	6,116,315
<b>Total Expenditures/Expenses</b>	<u><b>\$43,591,193</b></u>	<u><b>\$31,411,645</b></u>	<u><b>\$37,006,042</b></u>
Other Financing Uses	\$3,383,934	\$3,478,178	\$4,644,215



<u>Expenditures/Expenses</u>	Original Budget 2011	Percent of Total	Increase/ decrease previous year	Percent of Increase/ decrease
Personal Service	\$8,320,920	22.49%	\$556,620	7.17%
Professional Service	4,932,692	13.33%	1,598,222	47.93%
Other Services & Charges	950,680	2.57%	(307,915)	-24.46%
Operating Expenditures/Expenses	2,037,235	5.51%	210,415	11.52%
Sub-Total	<u>\$16,241,527</u>	<u>43.89%</u>	<u>\$2,057,342</u>	<u>14.50%</u>
Capital	14,648,200	39.58%	3,815,315	35.22%
Debt Service	6,116,315	16.53%	(278,260)	-4.35%
<b>Total Expenditures/Expenses</b>	<u><b>\$37,006,042</b></u>	<u><b>100.00%</b></u>	<u><b>\$5,594,397</b></u>	<u><b>17.81%</b></u>

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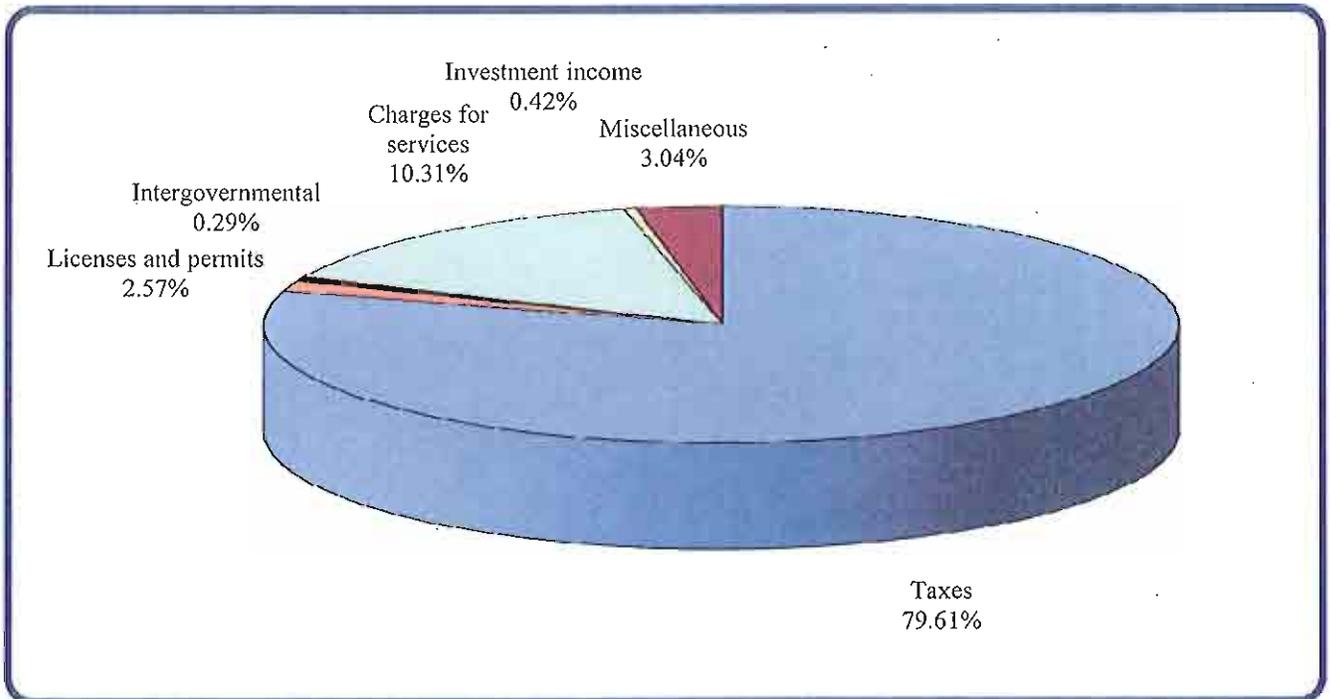
## GENERAL FUND

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CITY OF WASHINGTON, MISSOURI  
**GENERAL FUND**  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2012

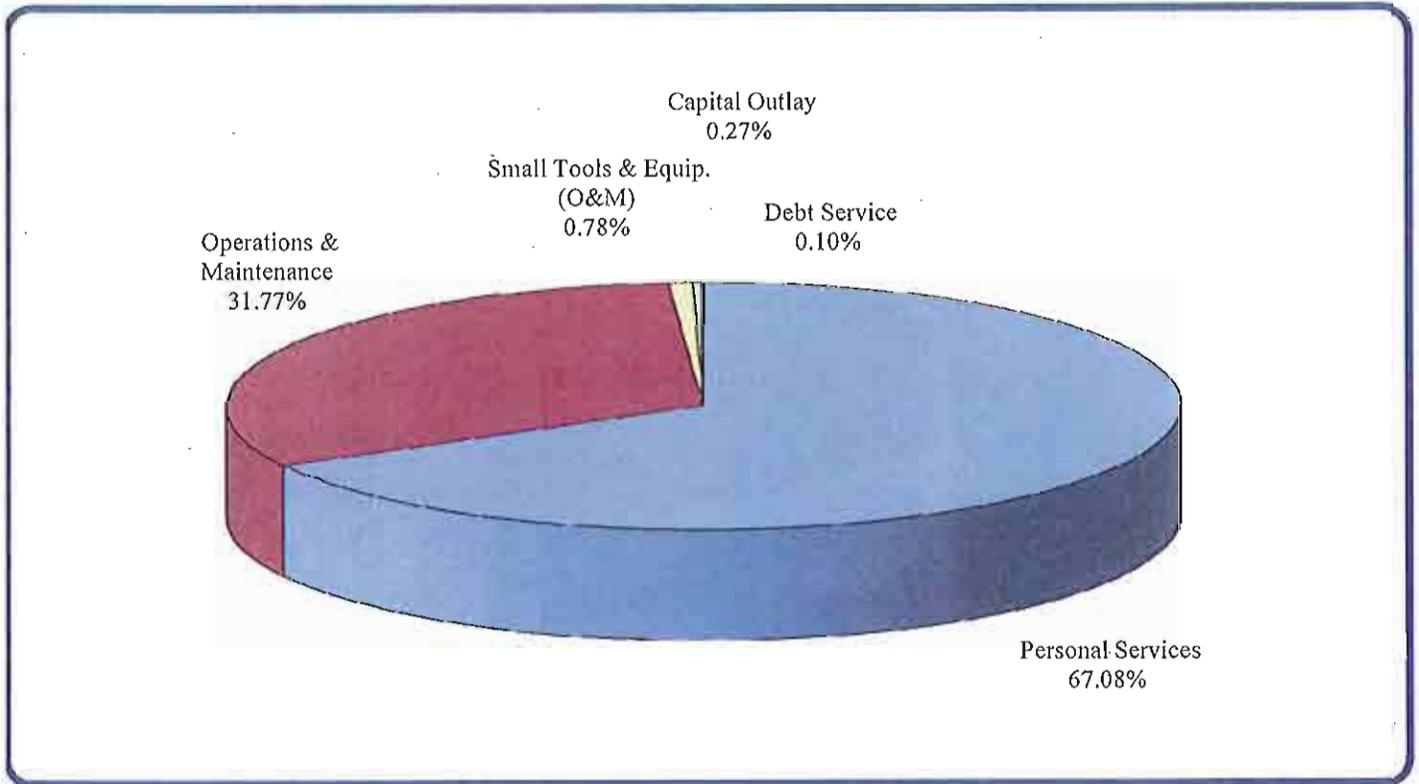
REVENUES	<u>Revenues</u>	<u>Personal Services</u>	<u>Operations &amp; Maintenance</u>	<u>Small Tools &amp; Equipment</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>2012 Projected Budget</u>
Taxes							
General property	\$ 2,183,780						\$ 2,183,780
Sales & Use	3,537,400						3,537,400
Gross receipts	2,423,450						2,423,450
Tourism	110,000						110,000
Cigarette	60,000						60,000
Licenses and permits	146,150						146,150
Intergovernmental							
State grants	3,000						3,000
Federal grants	68,000						68,000
Charges for services	1,551,435						1,551,435
Fines	160,000						160,000
Investment income	44,000						44,000
Rents	120,200						120,200
Contributions	36,900						36,900
<b>TOTAL REVENUES</b>	<b>10,444,315</b>						<b>10,444,315</b>
<b>EXPENDITURES</b>							
<b>FUNCTIONS/PROGRAMS:</b>							
<b>General Government:</b>							
Administration		588,935	165,970	-	-	9,000	763,905
Tourism		-	110,000	-	-	-	110,000
Front St. Properties		-	15,740	-	-	-	15,740
Senior Center Operations		-	54,650	-	-	-	54,650
Finance		414,800	126,675	-	-	-	541,475
Community/Economic Development		150,900	19,285	-	-	-	170,185
Information Technology		133,835	283,755	17,600	-	-	435,190
Building & Maintenance		154,320	91,050	-	-	-	245,370
<b>Public Safety:</b>							
Municipal Court		20,670	14,925	-	-	-	35,595
Communications		648,165	127,510	-	-	-	775,675
Police		2,132,740	407,795	19,750	12,000	-	2,572,285
<b>Highways &amp; Transportation:</b>							
Planning & Engineering		642,495	177,075	500	-	-	720,070
Streets		766,290	627,680	12,500	-	-	1,406,370
Airport		-	142,510	-	-	-	142,510
<b>Culture &amp; Recreation:</b>							
Parks & Recreation		706,095	397,795	15,000	-	-	1,118,890
Pool		9,900	207,360	7,600	13,600	-	238,460
<b>TOTAL EXPENDITURES</b>	<b>9,346,370</b>	<b>6,269,145</b>	<b>2,969,675</b>	<b>72,950</b>	<b>25,600</b>	<b>9,000</b>	<b>9,346,370</b>
REVENUES OVER (UNDER) EXPENDITURES	1,097,945	(6,269,145)	(2,969,675)	(72,950)	(25,600)	(9,000)	1,097,945
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in							
Intergovernmental transfer	922,000						922,000
Transfers out:							
Library Fund - subsidy	(230,000)						(230,000)
Volunteer Fire Fund - tax subsidy	(610,000)						(610,000)
COP Fund	(922,000)						(922,000)
Vehicle & Equipment Replacement Fund	(213,230)						(213,230)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,053,230)</b>						<b>(1,053,230)</b>
<b>NET CHANGE IN FUND BALANCE</b>							<b>44,715</b>
<b>FUND BALANCE</b>							
Fund Balance, October 1, 2011							3,091,600
Less: Funding Requirements							
15% Fund Balance, reserved for operations							(1,396,770)
<b>Estimated Fund Balance, September 30, 2012</b>							<b>\$ 1,739,545</b>

# City of Washington General Fund Revenue



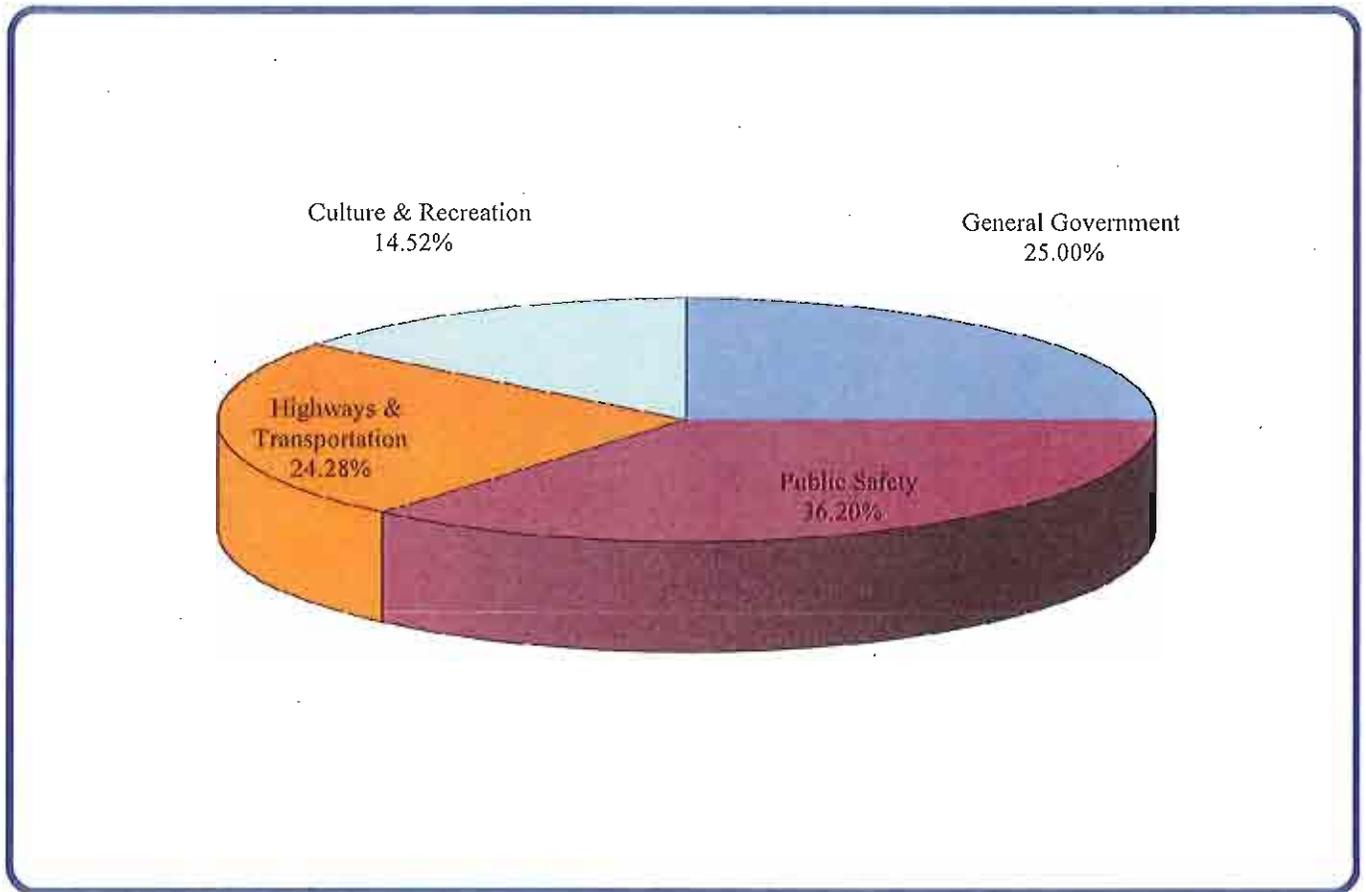
<u>Revenue</u>	<u>Original Budget 2012</u>	<u>Percent of Total</u>	<u>Increase/ decrease from prev. year</u>	<u>Percent of Increase/ decrease</u>
Taxes	\$8,314,630	79.61%	\$342,865	4.30%
Licenses and permits	146,150	1.40%	(42,350)	-22.47%
Intergovernmental	71,000	0.68%	44,565	168.58%
Charges for services	1,551,435	14.85%	493,905	46.70%
Investment income	44,000	0.42%	(81,000)	-64.80%
Miscellaneous	317,100	3.04%	(77,500)	-19.64%
<b>TOTAL REVENUES</b>	<b>\$10,444,315</b>	<b>100%</b>	<b>\$680,485</b>	<b>6.97%</b>

# City of Washington General Fund Expenditures by Type



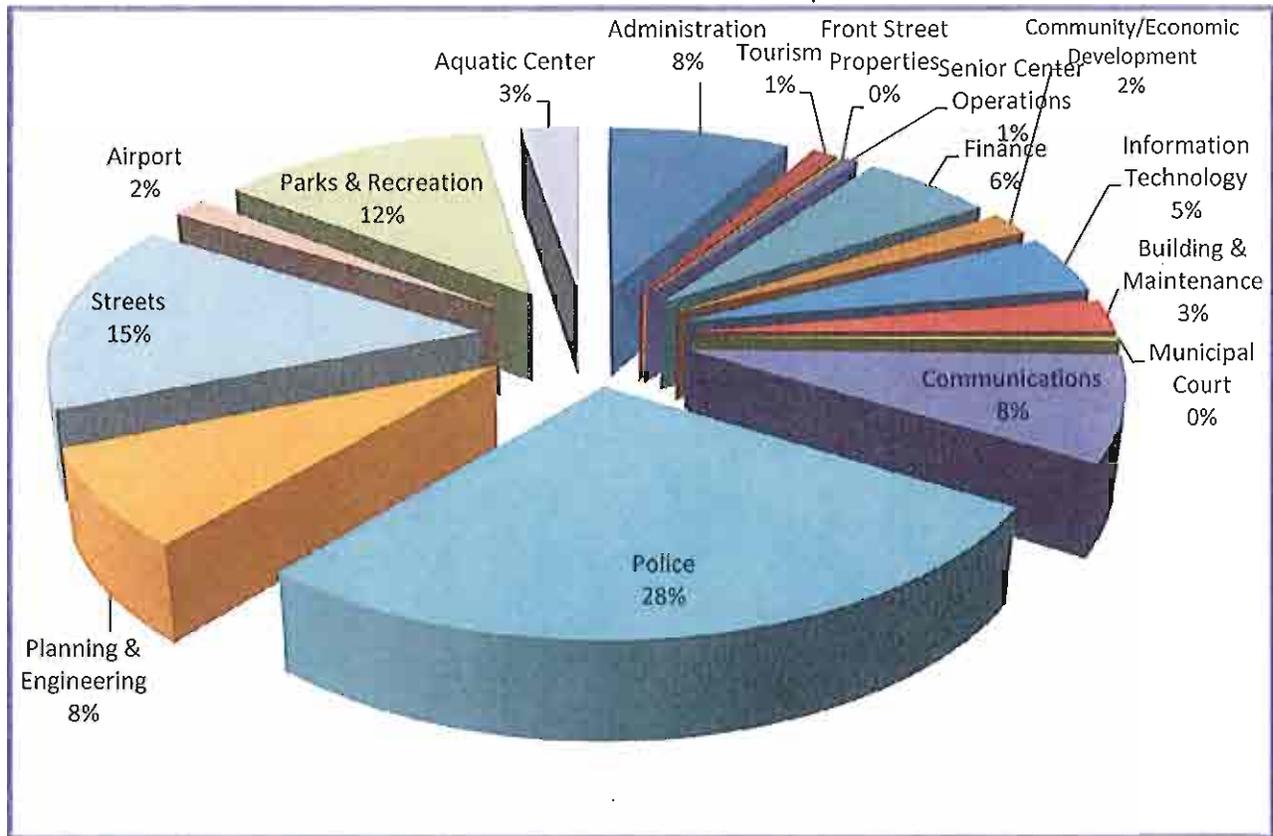
<u>Expenditures</u>	<u>Original Budget</u>	<u>Percent of Total</u>	<u>Increase/decrease from prev. year</u>	<u>Percent of Increase/decrease</u>
Personal Services	\$6,269,145	67.08%	\$255,455	4.25%
Operations & Maintenance	2,969,675	31.77%	570,415	23.77%
Small Tools & Equip. (O&M)	72,950	0.78%	(13,320)	-15.44%
Capital Outlay	25,600	0.27%	(72,290)	-73.85%
Debt Service	9,000	0.10%	(11,000)	-55.00%
<b>TOTAL EXPENDITURES</b>	<b>\$9,346,370</b>	<b>100%</b>	<b>\$729,260</b>	<b>8.46%</b>

# City of Washington General Fund Expenditures by Function



<u>Function</u>	<u>Original Budget 2012</u>	<u>Percent of Total</u>	<u>Increase/decrease from prev. year</u>	<u>Percent of Increase/decrease</u>
General Government	\$2,336,515	25.00%	\$178,075	8.25%
Public Safety	3,383,555	36.20%	237,740	7.56%
Highways & Transportation	2,268,950	24.28%	331,815	17.13%
Culture & Recreation	1,357,350	14.52%	(18,370)	-1.34%
<b>TOTAL EXPENDITURES</b>	<u>\$9,346,370</u>	<u>100%</u>	<u>\$729,260</u>	<u>8.46%</u>

# City of Washington General Fund Expenditures by Department



<u>Department</u>	<u>Original Budget 2012</u>	<u>Original Budget 2011</u>
Administration	\$ 763,905	\$ 713,645
Tourism	110,000	125,000
Front Street Properties	15,740	13,515
Senior Center Operations	54,650	46,450
Finance	541,475	536,880
Community/Economic Development	170,185	153,955
Information Technology	435,190	353,820
Building & Maintenance	245,370	256,865
Municipal Court	35,595	198,390
Communications	775,675	748,730
Police	2,572,285	2,370,595
Planning & Engineering	720,070	599,135
Streets	1,406,370	1,221,625
Airport	142,510	126,945
Parks & Recreation	1,118,890	1,141,685
Aquatic Center	238,460	218,895
<b>TOTAL EXPENDITURES</b>	<b>\$9,346,370</b>	<b>\$8,826,130</b>

GENERAL FUND – VARIOUS  
DEPARTMENTS

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<b>DEPARTMENT:</b>	<b>ADMINISTRATION</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 11</b>

**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. 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 the 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.

**PRIOR YEAR ACCOMPLISHMENTS:**

1. Prepared a 5-year operating budget beginning with 2012 budget.
2. Issued \$11,365,000 of Certificates of Participation in December 2010 for library expansion, fire training center, and other capital improvement sales tax projects.
3. Recommended solid waste rate increases effective in 2011 through 2013.

**PERFORMANCE MEASUREMENTS:**

<u>Description</u>	<u>9/30/2008</u>	<u>9/30/2009</u>	<u>9/30/2010</u>	<u>9/30/2011</u>
Ordinances Passed	148	145	150	109
Resolutions	16	14	15	12
# of Council Meetings	28	27	27	27

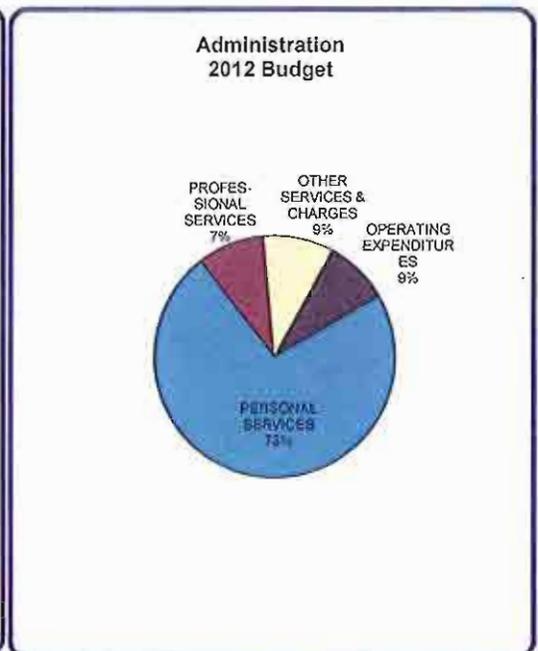
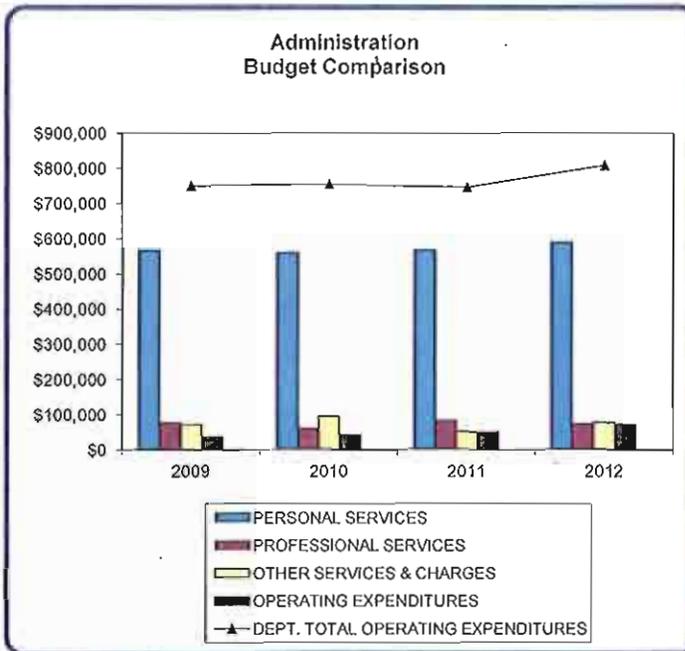
**STAFFING:**

- 1 - Mayor (elected)
- 8 - Council Representatives (elected)
- 1 - City Administrator
- 1 - Asst. City Administrator/H.R. Director/Public Works Director
- 1 - City Clerk/H.R. Manager
- 1 - Executive Secretary/Deputy City Clerk
- 1 - Clerk
- 1 - Emergency Preparedness Director

<b>DEPARTMENT:</b>	<b>ADMINISTRATION</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 11</b>

ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	AMENDED BUDGET 2011	ORIGINAL BUDGET 2012
PERSONAL SERVICES	\$565,391	\$559,140	\$566,480	\$588,935
PROFESSIONAL SERVICES	\$77,615	\$59,570	\$80,600	\$73,100
OTHER SERVICES & CHARGES	\$71,436	\$95,746	\$50,065	\$76,450
OPERATING EXPENDITURES	\$36,544	\$42,021	\$49,700	\$70,820
<b>DEPT. TOTAL OPERATING EXPENDITURES</b>	<b>\$750,986</b>	<b>\$756,477</b>	<b>\$746,845</b>	<b>\$809,305</b>

DEPT. TOTAL OPERATING EXPENDITURES	\$750,986	\$756,477	\$746,845	\$809,305
TOURISM & FRONT STREET PROPERTIES	\$145,416	\$123,108	\$138,515	\$125,740
DEBT SERVICE	\$12,868	\$7,996	\$13,000	\$9,000
PROPERTY	\$0	\$0	\$0	\$0
<b>TOTAL BUDGET FOR ADMINISTRATION</b>	<b>\$909,270</b>	<b>\$887,581</b>	<b>\$898,360</b>	<b>\$944,045</b>



<b>DEPARTMENT:</b>	MUNICIPAL COURT
<b>FUND: 01</b>	<b>DEPT NUMBER: 12</b>

**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. Purchased and begin utilizing new court package.
2. Prepared a 5-year operating budget beginning with 2012 budget.

**PERFORMANCE MEASUREMENTS:**

	2007	2008	2009	2010
Total Letters Issued	996	1,070	1,100	1,093
Total Continuances	3,799	3,571	3,585	2,981
Plea - Not Guilty - Trial Set	158	175	167	84
Total Warrants	927	952	1,070	966
Total Probation	478	410	341	239
Total Balance Due Continued	2,844	2,658	2,914	2,904
Total Case Closed	4,317	5,322	5,573	4,716
Total	13,519	14,158	14,750	12,983

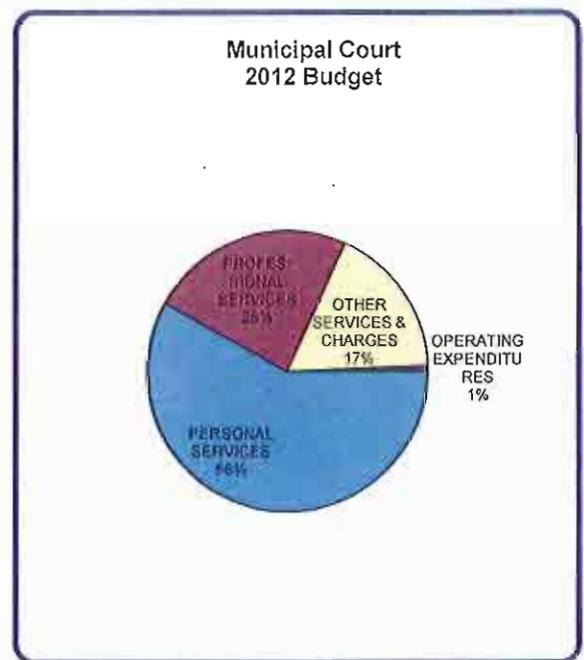
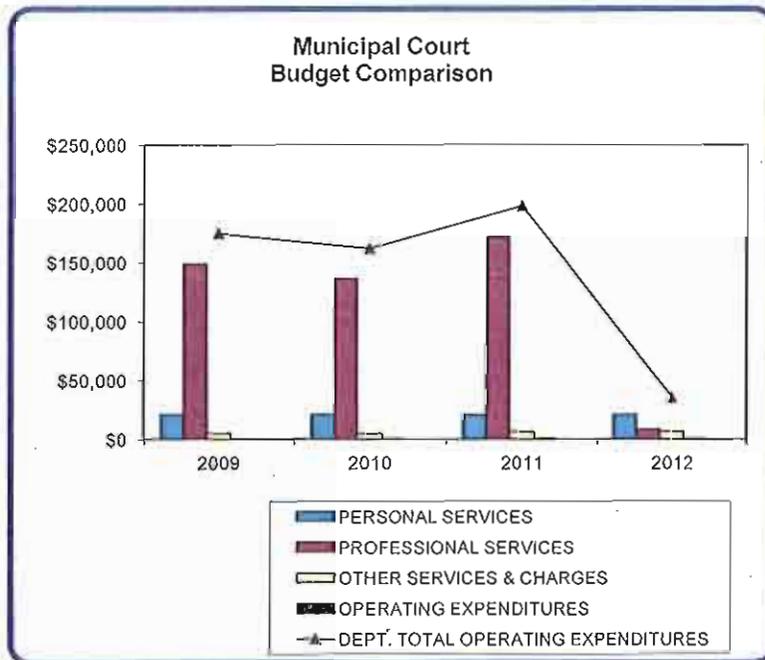
**STAFFING:**

- 1/4 - Municipal Judge (elected)
- 1/4 - City Attorney (elected)
- 1/4 - Court Clerk
- 1/4 - Deputy Court Clerk

<b>DEPARTMENT:</b>	<b>MUNICIPAL COURT</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 12</b>

ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	AMENDED BUDGET 2011	ORIGINAL BUDGET 2012
PERSONAL SERVICES	\$20,669	\$20,669	\$20,670	\$20,670
PROFESSIONAL SERVICES	\$148,761	\$136,332	\$171,000	\$8,445
OTHER SERVICES & CHARGES	\$4,889	\$4,829	\$6,350	\$6,230
OPERATING EXPENDITURES	\$405	\$246	\$370	\$250
DEPT. TOTAL OPERATING EXPENDITURES	\$174,724	\$162,076	\$198,390	\$35,595

DEPT. TOTAL OPERATING EXPENDITURES	\$174,724	\$162,076	\$198,390	\$35,595
PROPERTY	\$0	\$0	\$0	\$0
<b>TOTAL BUDGET FOR MUNICIPAL COURT</b>	<b>\$174,724</b>	<b>\$162,076</b>	<b>\$198,390</b>	<b>\$35,595</b>



<b>DEPARTMENT:</b>	<b>COMMUNICATIONS</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 13</b>

**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.

**PRIOR YEAR ACCOMPLISHMENTS:**

1. Purchased and implemented the Code Red System.
2. Prepared a 5-year operating budget beginning with 2012 budget.

**PERFORMANCE MEASUREMENTS:**

	2007	2008	2009	2010
<b>Police</b>				
Incident Reports	2,716	2,603	2,765	2,705
Citations Issued	2,727	1,855	1,827	1,482
No-Report	15,902	8,780	7,811	8,056
Unfounded	268	292	266	303
Written/Verbal Warning	3,727	3,937	3,997	3,422
Gone On Arrival	472	415	353	324
End Call	11,679	19,205	20,462	19,148
<b>Total # Police</b>	<b>37,491</b>	<b>37,087</b>	<b>37,481</b>	<b>35,440</b>
<b>Ambulance District</b>				
Emergency Calls	1,498	1,624	1,547	1,536
Routine Transfers	1,035	904	968	850
Emergency Transfers	39	74	72	70
Stand By District Line	22	25	44	32
Move Up	13	15	11	9
Fair Ambulance	-	8	7	-
<b>Total # Ambulance Calls</b>	<b>2,607</b>	<b>2,650</b>	<b>2,649</b>	<b>2,497</b>

**PERFORMANCE MEASUREMENTS CONTINUED:**

**Fire**

Fires, Explosions	68	64	89	72
Rescue	214	226	198	211
Hazardous Conditions	200	137	118	127
Service Calls	57	74	86	59
Good Intent Calls	156	103	100	106
False Calls	143	118	104	134
Other	2	23	9	29
<b>Total # Fire Calls</b>	<b>840</b>	<b>745</b>	<b>704</b>	<b>738</b>

**911**

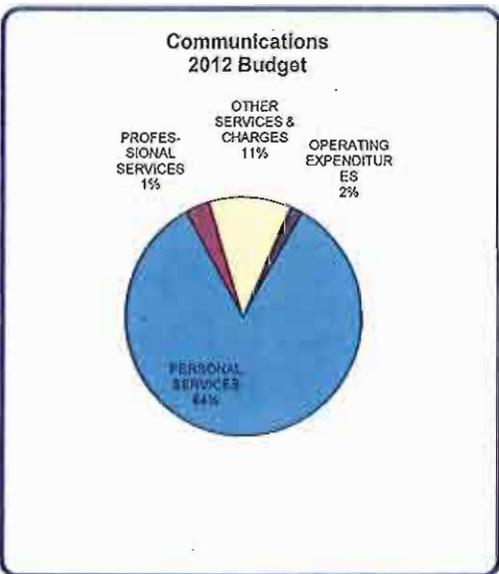
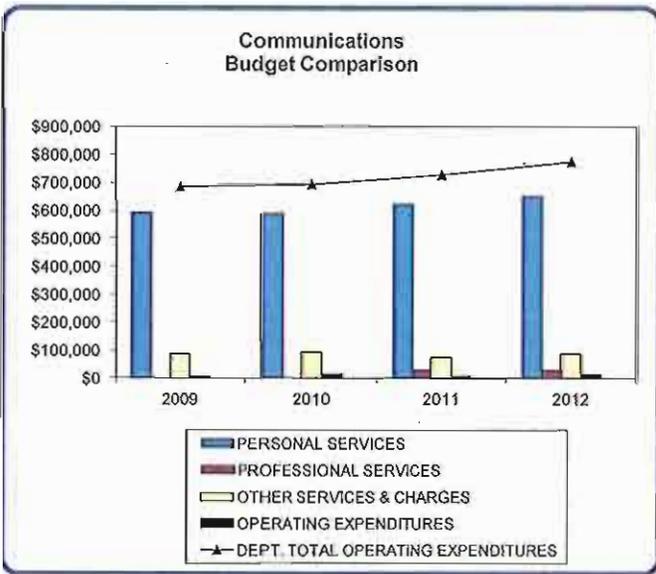
<b>Total 911 Calls Handled</b>	<b>4,016</b>	<b>3,945</b>	<b>3,945</b>	<b>6,866</b>
<b>Total Calls Handled</b>	<b>44,954</b>	<b>44,427</b>	<b>44,779</b>	<b>45,541</b>

**STAFFING:**

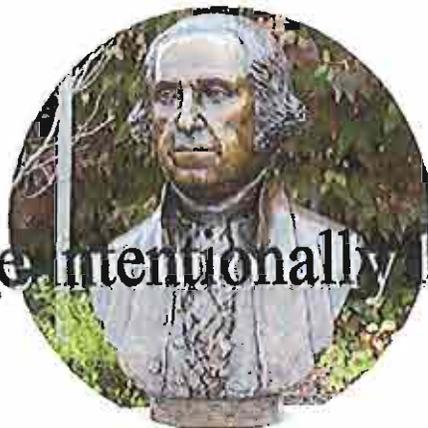
- 1 - Director of Communications
- 1 - Lead Dispatcher
- 9 - Dispatchers

<b>DEPARTMENT:</b>	<b>COMMUNICATIONS</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 13</b>

ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	AMENDED BUDGET 2011	ORIGINAL BUDGET 2012
PERSONAL SERVICES	\$591,210	\$587,712	\$620,355	\$648,165
PROFESSIONAL SERVICES	\$559	\$666	\$27,330	\$26,595
OTHER SERVICES & CHARGES	\$87,915	\$93,293	\$75,000	\$87,415
OPERATING EXPENDITURES	\$6,786	\$13,342	\$5,400	\$13,500
DEPT. TOTAL OPERATING EXPENDITURES	\$686,470	\$695,013	\$728,085	\$775,675
DEPT. TOTAL OPERATING EXPENDITURES	\$686,470	\$695,013	\$728,085	\$775,675
PROPERTY	\$20,645	\$10,323	\$20,645	\$0
<b>TOTAL BUDGET FOR COMMUNICATIONS</b>	<b>\$707,115</b>	<b>\$705,336</b>	<b>\$748,730</b>	<b>\$775,675</b>



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**DEPARTMENT:** POLICE

**FUND:** 01 **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. Work toward achieving State Certification.
3. Maintain a list of qualified instructors within the department to save on outside training.
4. Research and obtain grants including highway safety and police equipment grants opportunities.
5. 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.
5. Prepared a 5-year operating budget beginning with 2012 budget.

**PERFORMANCE MEASUREMENTS:**

	2007	2008	2009	2010
Homicide/Manslaughter	-	-	-	-
Rape	2	1	1	-
Assault Related Crimes	118	96	100	110
Arson Related Crimes	6	2	2	3
Robbery	2	2	5	2
Burglary	51	78	61	56
Shoplifting	94	110	117	104
Larceny	400	329	371	330
Attempt Stealing	1	-	2	2
Possess/Receive Stolen Property	5	1	4	3

**PERFORMANCE MEASUREMENTS CONTINUED:**

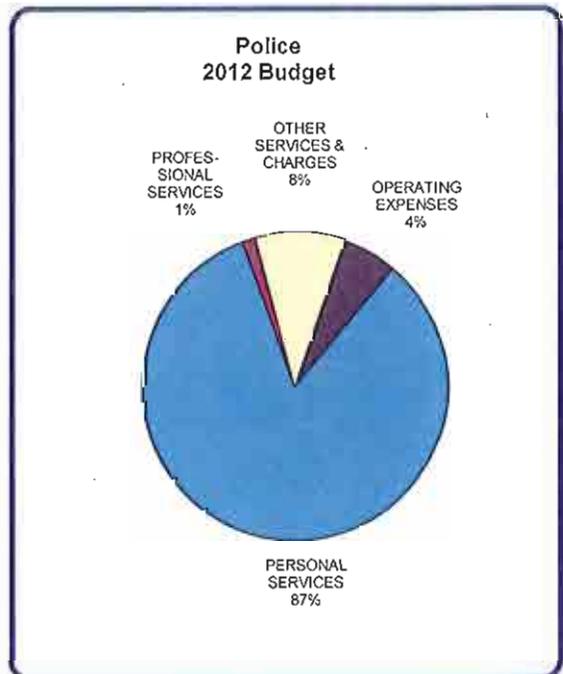
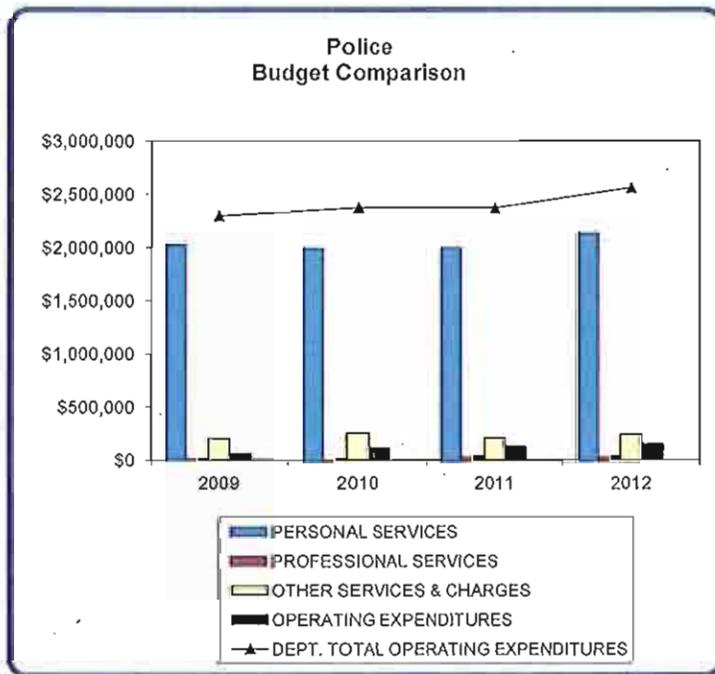
Stolen Vehicles	20	15	22	16
Recovered Vehicles	3	4	6	3
Vehicle Tampering	1	2	2	6
Domestic Violence Crimes	57	52	79	76
Other Criminal Offenses	1,867	1,790	1,621	1,562
Other Offenses	957	927	819	705
Traffic	8,310	7,824	8,382	6,783
Special Detail	24,919	24,181	25,661	23,263
K-9 Activity	-	-	-	-
Mounted Patrol	14	-	-	-
Explorer Program Activities	35	46	28	40
School Resource	516	476	421	406
Dare	113	94	77	67
<b>Total Calls</b>	<b>37,491</b>	<b>36,030</b>	<b>37,781</b>	<b>33,537</b>
<b>Total Reports Filed</b>	<b>2,722</b>	<b>2,614</b>	<b>2,773</b>	<b>2,669</b>

**STAFFING:**

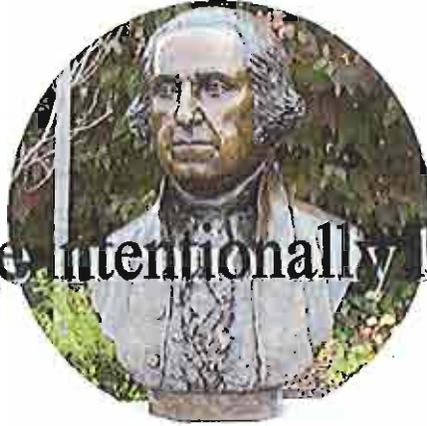
- 1 - Chief of Police
- 1 - Captain
- 4 - Lieutenants
- 3 - Sergeants
- 12 - Patrol Officers
- 2 - School Resource/DARE Officers
- 2 - Traffic Officer
- 3 - Detectives
- 3/4 - Court Clerk/Office Supervisor
- 1 - Secretary
- 3/4 - Clerk

<b>DEPARTMENT:</b>	<b>POLICE</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 14</b>

ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	AMENDED BUDGET 2011	ORIGINAL BUDGET 2012
PERSONAL SERVICES	\$2,023,268	\$1,992,534	\$2,000,070	\$2,132,740
PROFESSIONAL SERVICES	\$14,689	\$13,805	\$35,580	\$35,725
OTHER SERVICES & CHARGES	\$201,549	\$254,600	\$210,315	\$242,170
OPERATING EXPENDITURES	\$58,745	\$112,169	\$124,630	\$149,650
DEPT. TOTAL OPERATING EXPENDITURES	\$2,298,251	\$2,373,108	\$2,370,595	\$2,560,285
DEPT. TOTAL OPERATING EXPENDITURES	\$2,298,251	\$2,373,108	\$2,370,595	\$2,560,285
PROPERTY	\$0	\$0	\$0	\$12,000
DEBT SERVICE	\$0	\$0	\$0	\$0
<b>TOTAL BUDGET FOR POLICE</b>	<b>\$2,298,251</b>	<b>\$2,373,108</b>	<b>\$2,370,595</b>	<b>\$2,572,285</b>



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<b>DEPARTMENT:</b>	<b>FINANCE</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 15</b>

**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.

**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. Purchase new accounting software and aid in the conversion process.
5. Continue to receive GFOA Budget and CAFR awards.

**OBJECTIVES:**

1. Fully train staff on the new accounting software package.
2. Research and analyze GFOA comments and incorporate applicable improvements into future budgets and financial statements.
3. Review and evaluate performance measurements annually.
4. Prepare a new accounting procedures manual after new software implementation and training.

**PRIOR YEAR ACCOMPLISHMENTS:**

1. Implemented GASB Statement No. 51 Accounting and Financial Reporting for Intangible Assets.
2. Implemented GASA Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions.
3. Received an unqualified opinion on the audited 2010 CAFR.
4. Selected new governmental accounting software and began conversion and implementation process.
5. Received first-time awards from GFOA for: Distinguished Budget Award and the Certificate of Achievement for Excellence in Financial Report Award.
6. Prepared a 5-year operating budget for 2012 - 2016.

**PERFORMANCE MEASUREMENTS**

	2007	2008	2009	2010	2011
Accounts Payable Processed	10,152	8,354	8,284	8,276	8,144
Accounts Receivable Processed	2,219	2,039	1,968	1,880	2,016
Business Licenses Issued	1,084	1,085	1,099	1,131	1,073
Water Bills Issued	73,302	74,496	74,505	74,550	74,658
Tax Bills Assessed	13,194	13,379	13,379	13,326	13,641
<b>Total</b>	<b>99,951</b>	<b>99,353</b>	<b>99,235</b>	<b>99,163</b>	<b>99,532</b>

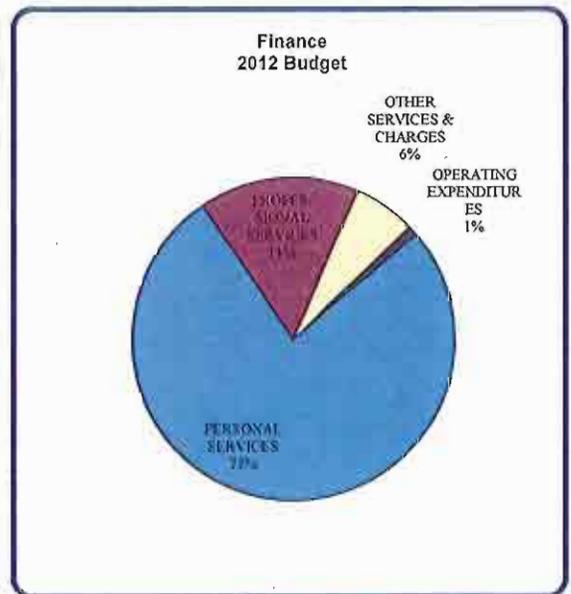
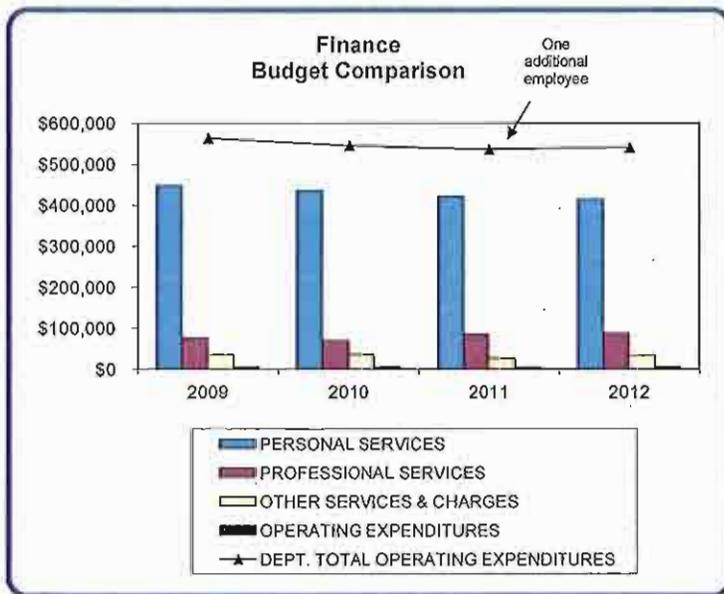
**STAFFING:**

- 1 - Finance Manager
- 1 - General Ledger Clerk
- 1 - Accounts Payable Clerk
- 1 - Payroll / Accounts Receivable Clerk
- 1 - Special Accounts / Utility Billing Clerk
- 1 - Utility Billing Clerk
- 1 - Cashier

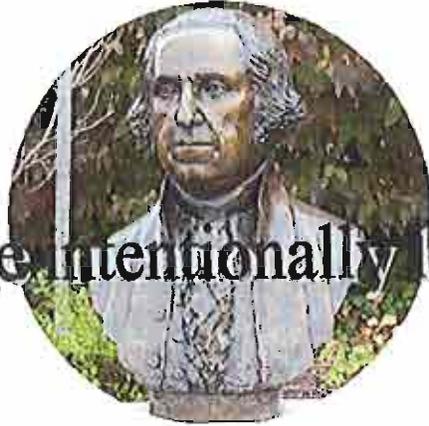
<b>DEPARTMENT:</b>	<b>FINANCE</b>		
<b>FUND: 01</b>	<b>DEPT NUMBER: 15</b>		

ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	AMENDED BUDGET 2011	ORIGINAL BUDGET 2012
PERSONAL SERVICES	\$448,015	\$436,389	\$421,520	\$414,800
PROFESSIONAL SERVICES	\$75,999	\$69,452	\$85,010	\$87,170
OTHER SERVICES & CHARGES	\$35,251	\$35,781	\$26,050	\$33,980
OPERATING EXPENDITURES	\$5,277	\$5,123	\$4,300	\$5,525
DEPT. TOTAL OPERATING EXPENDITURES	\$564,542	\$546,745	\$536,880	\$541,475

DEPT. TOTAL OPERATING EXPENDITURES	\$564,542	\$546,745	\$536,880	\$541,475
PROPERTY	\$0	\$0	\$0	\$0
<b>TOTAL BUDGET FOR FINANCE</b>	<b>\$564,542</b>	<b>\$546,745</b>	<b>\$536,880</b>	<b>\$541,475</b>



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<b>DEPARTMENT:</b>	<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 16</b>

**PURPOSE:**

The Community and Economic Development 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. Continue marketing regional area with local educational institutions, the St. Louis Regional Community & Growth Association and the Missouri Partnership.
2. Market remaining certified industrial sites within Heidmann Industrial Park.
3. Construct new Team Track facility located within John F. Feltmann Industrial Park.
4. Continue searching for new economic development financing methods.
5. Review and evaluate performance measurements annually.

**OBJECTIVES:**

1. Continue the growth of Washington's industrial base with both new industries and expansion of our existing industries.
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. Established independent website for Community & Economic Development efforts to market Washington area.
2. Obtained Certified Industrial Site designation through the Missouri Department of Economic Development.
3. New jobs created through Team Track project from both Canam and CG Power Systems - 121 new jobs.
4. Worked with East Central College and Valent Aerostructures to conduct a recruitment fair.
5. Developed an overall marketing plan with an upgraded web page.

**PERFORMANCE MEASUREMENTS:**

<u>Description</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
New industries moved into City	2	1	-	-	1
Expansion of industries	-	2	3	3	1
Relocation of industries	2	-	-	-	-

**STAFFING:**

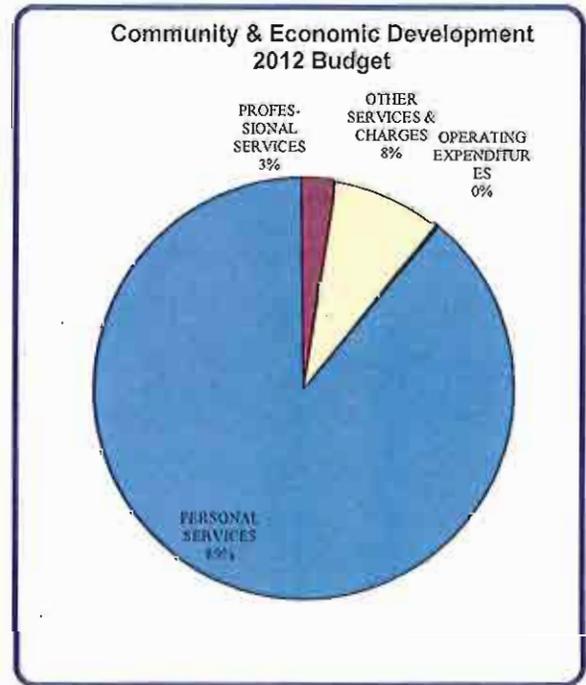
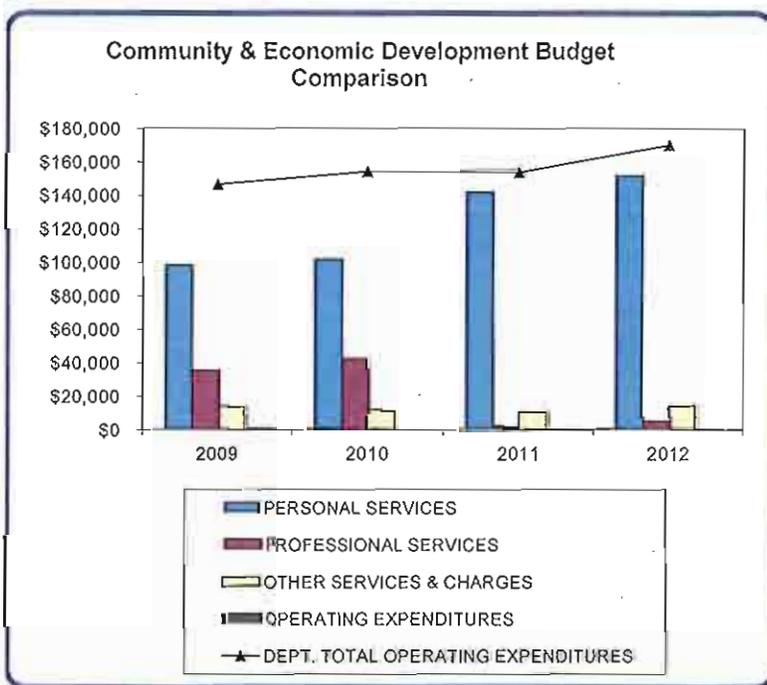
1 - Economic Development Coordinator  
1/2 - Economic Development Coordinator PT

<b>DEPARTMENT:</b>	<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 16</b>

ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	AMENDED BUDGET 2011	ORIGINAL BUDGET 2012
PERSONAL SERVICES	\$97,738	\$101,035	\$141,120	\$150,900
PROFESSIONAL SERVICES	\$34,996	\$41,606	\$1,575	\$4,600
OTHER SERVICES & CHARGES	\$13,595	\$11,208	\$10,790	\$14,215
OPERATING EXPENDITURES	\$395	\$434	\$470	\$470
DEPT. TOTAL OPERATING EXPENDITURES	\$146,724	\$154,283	\$153,955	\$170,185

DEPT. TOTAL OPERATING EXPENDITURES	\$146,724	\$154,283	\$153,955	\$170,185
PROPERTY	\$0	\$0	\$0	\$0

TOTAL BUDGET FOR COMMUNITY & ECONOMIC DEVELOPMENT	2009	2010	2011	2012
	\$146,724	\$154,283	\$153,955	\$170,185



**DEPARTMENT:**

**PLANNING and ENGINEERING SERVICES**

**FUND: 01**

**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. Implement City occupancy inspection program.
9. Adopt a bicycle and pedestrian facilities plan.
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 improvement including: Front Street Reconstruction, Street Sealing, Parking Lots and Alley Resurfacing, Third, Cedar, Oak, and Lafayette Streets partial resurfacing, Design Fourteenth Street Bridge.
2. Continued the residential occupancy inspection program.
3. Prepared a 5-year operating budget beginning with 2012 budget.

**PERFORMANCE MEASUREMENTS:**

<u>Description</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Estimated</u> <u>2011</u>
Permits Issued	941	1,195	1,248	1,120	1,300
Street Improvements	\$1.9 M	\$2.48 M	\$1.78 M	\$1.79 M	\$1.60M

**STAFFING:**

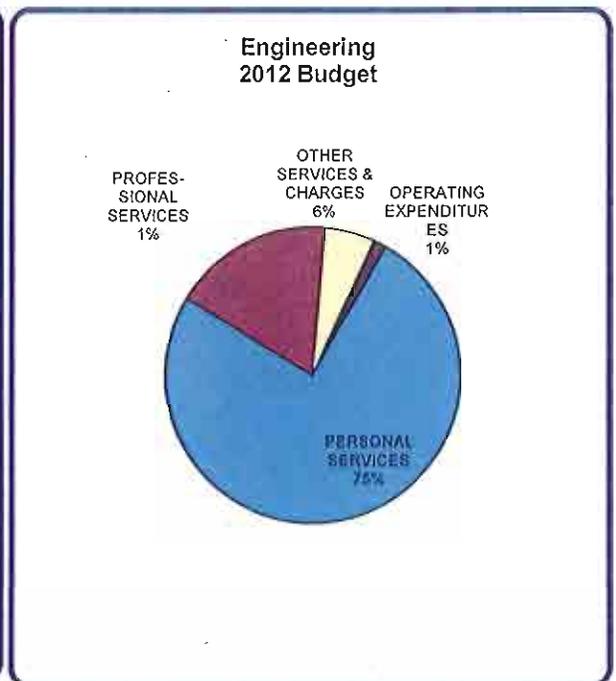
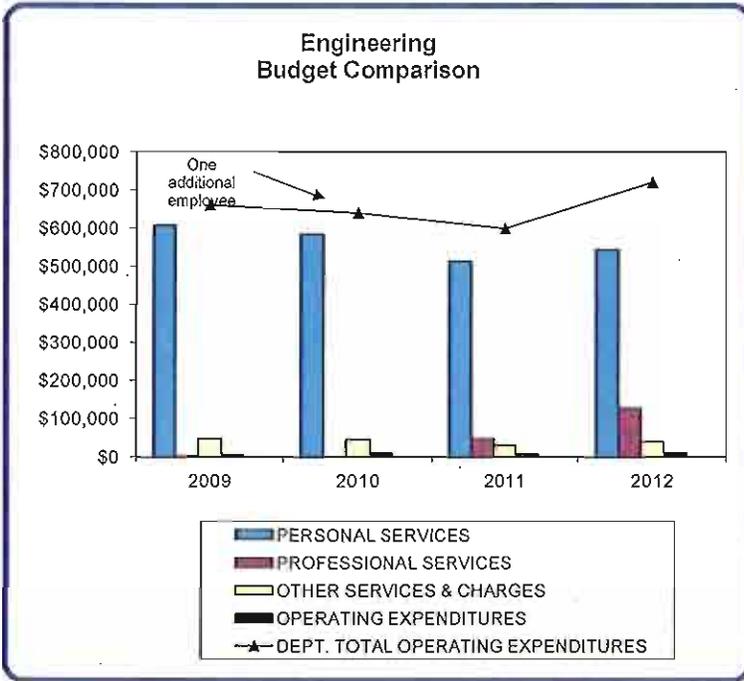
- 1 - City Engineer
- 1 - Assistant City Engineer
- 1 - Building Official
- 1 - Building Inspector
- 1 - Engineering Technician
- 1 - Infrastructure Inspector
- 2 - Administrative Assistants
- 1/4 - City Planner

<b>DEPARTMENT:</b>	<b>PLANNING and ENGINEERING SERVICES</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 17</b>

ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	AMENDED BUDGET 2011	ORIGINAL BUDGET 2012
PERSONAL SERVICES	\$605,949	\$582,871	\$511,695	\$542,495
PROFESSIONAL SERVICES	\$1,575	\$267	\$48,775	\$127,495
OTHER SERVICES & CHARGES	\$47,234	\$45,934	\$30,865	\$39,575
OPERATING EXPENDITURES	\$6,162	\$10,734	\$7,800	\$10,505
DEPT. TOTAL OPERATING EXPENDITURES	\$660,920	\$639,806	\$599,135	\$720,070

DEPT. TOTAL OPERATING EXPENDITURES	\$660,920	\$639,806	\$599,135	\$720,070
PROPERTY	\$0	\$0	\$0	\$0
DEBT SERVICE	\$0	\$0	\$0	\$0

<b>TOTAL BUDGET FOR PLANNING AND ENGINEERING SERVICES</b>	<b>\$660,920</b>	<b>\$639,806</b>	<b>\$599,135</b>	<b>\$720,070</b>
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<b>DEPARTMENT:</b>	<b>STREET</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 18</b>

**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:**

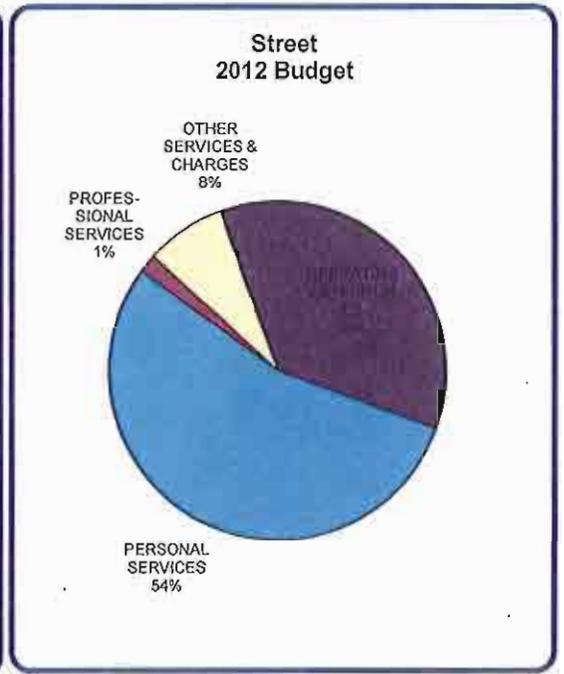
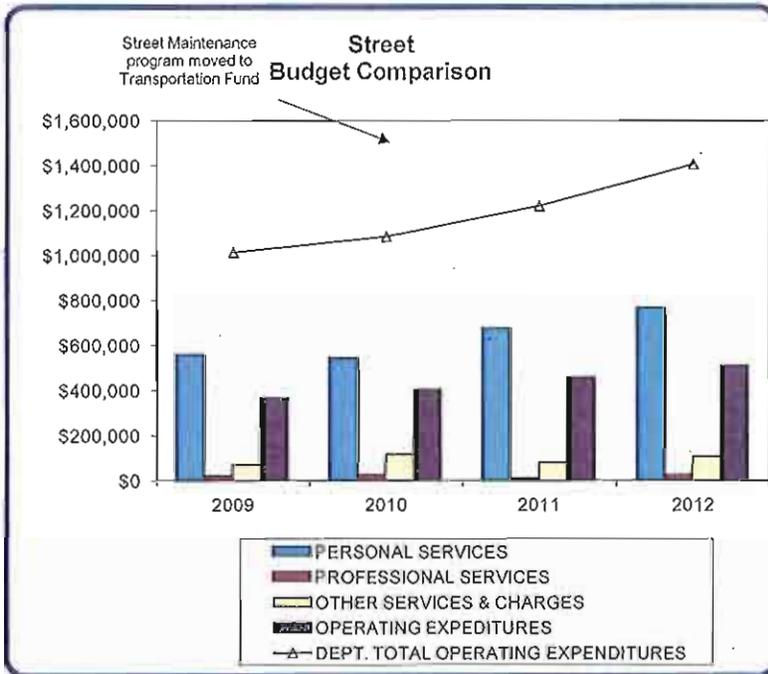
1. Worked with other departments (water, wastewater and park) to complete projects.
2. Contracted out trench repairs.
3. Continue with street, curb & gutter maintenance program.
4. Prepared a 5-year operating budget beginning with 2012 budget.

**STAFFING:**

- 1 - Superintendent
- 1 - Foremen
- 3 - Heavy Equipment Operators
- 0 - Truck Driver
- 1 - Lead Operator
- 4 - Laborers
- 1 - Secretary

<b>DEPARTMENT:</b>	<b>STREET</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 18</b>

ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	AMENDED BUDGET 2011	ORIGINAL BUDGET 2012
PERSONAL SERVICES	\$557,992	\$542,811	\$674,165	\$766,290
PROFESSIONAL SERVICES	\$21,977	\$24,301	\$11,000	\$25,000
OTHER SERVICES & CHARGES	\$69,636	\$116,231	\$80,310	\$106,705
OPERATING EXPEDITURES	\$365,795	\$402,490	\$456,150	\$508,375
DEPT. TOTAL OPERATING EXPENDITURES	\$1,015,400	\$1,085,833	\$1,221,625	\$1,406,370
DEPT. TOTAL OPERATING EXPENDITURES	\$1,015,400	\$1,085,833	\$1,221,625	\$1,406,370
PROPERTY	\$41,031	\$0	\$20,800	\$0
DEBT SERVICES	\$0	\$0	\$0	\$0
<b>TOTAL BUDGET FOR STREET</b>	<b>\$1,056,431</b>	<b>\$1,085,833</b>	<b>\$1,242,425</b>	<b>\$1,406,370</b>



<b>DEPARTMENT:</b>	<b>BUILDING &amp; MAINTENANCE</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 19</b>

**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.

**PRIOR YEAR ACCOMPLISHMENTS:**

1. Prepared a 5-year operating budget beginning with 2012 budget.

**PERFORMANCE MEASUREMENTS:**

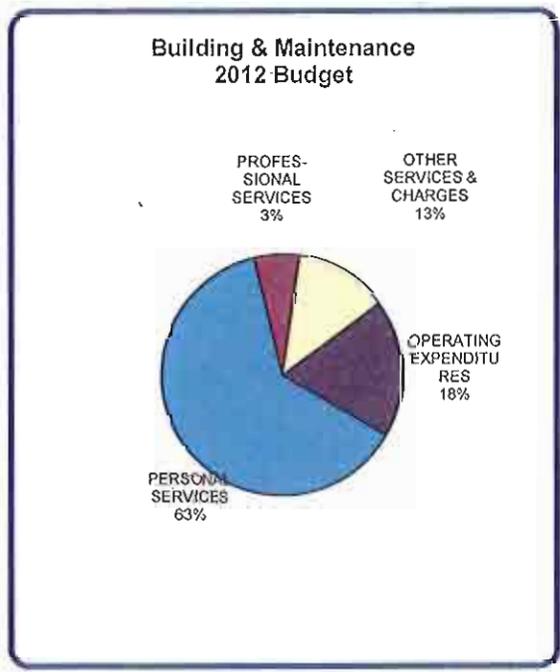
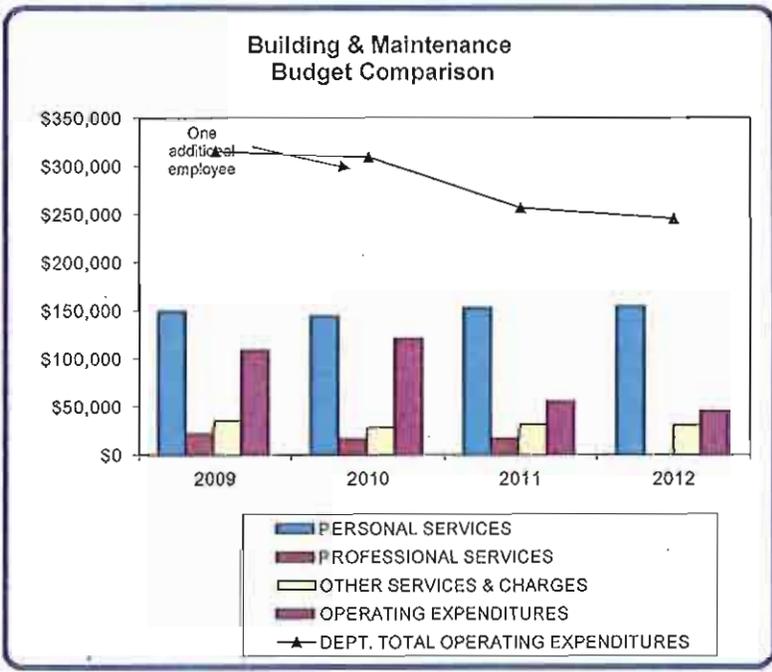
<u>Description</u>	<u>9/30/2008</u>	<u>9/30/2009</u>	<u>9/30/2010</u>	<u>9/30/2011</u>	<u>Est. 9/30/2012</u>
HVAC System Maintenance	4	4	4	4	4
Pest Control	4	4	4	4	4
Elevator Inspection	2	2	2	2	2

**STAFFING:**

- 1 - Janitorial Supervisor
- 2 - Laborer
- 1/2 - Permanent Part-time Laborer

<b>DEPARTMENT:</b>	<b>BUILDING &amp; MAINTENANCE</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 19</b>

ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	FINAL BUDGET 2011	ORIGINAL BUDGET 2012
PERSONAL SERVICES	\$149,286	\$144,316	\$152,810	\$154,320
PROFESSIONAL SERVICES	\$22,027	\$16,287	\$17,090	\$15,000
OTHER SERVICES & CHARGES	\$35,255	\$28,105	\$31,435	\$30,800
OPERATING EXPENDITURES	\$108,889	\$120,779	\$55,530	\$45,250
DEPT. TOTAL OPERATING EXPENDITURES	\$315,457	\$309,487	\$256,865	\$245,370
DEPT. TOTAL OPERATING EXPENDITURES	\$315,457	\$309,487	\$256,865	\$245,370
PROPERTY	\$475	\$0	\$0	\$0
<b>TOTAL BUDGET FOR BUILDING &amp; MAINTENANCE</b>	<b>\$315,932</b>	<b>\$309,487</b>	<b>\$256,865</b>	<b>\$245,370</b>



<b>DEPARTMENT:</b>	<b>INFORMATION TECHNOLOGY</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 20</b>

**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. Implement new software and upgrades necessary for daily operations.
2. Train and support employees based on the needs of the organization.
3. Identify critical needs and initiate direct actions to address those needs.
4. Develop a continuous planning cycle to ensure that IT investments align with strategic plans.
5. Provide the necessary infrastructure to ensure the continuity of government, operations and disaster recovery.

**OBJECTIVES:**

1. Virtualize network for better support & trouble shooting.
2. Update Accounting and Police software for better access by users.
3. Review and evaluate performance measurements annually.

**PRIOR YEAR ACCOMPLISHMENTS:**

1. Prepared a 5-year operating budget beginning with 2012 budget.

**PERFORMANCE MEASUREMENTS:**

	2006	2007	2008	2009	2010
Internet Service Calls	56	72	67	78	57
Communication Service Calls	117	78	93	91	79
AS/400 Service Calls	56	60	49	38	51
Application Service Calls	925	1,012	1,128	1,457	1,327
Hardware Service Calls	510	306	237	193	202
City Web Site Hits (average per week)	Unknown	Unknown	1,126	1,206	633
<b>Total</b>	<b>1,664</b>	<b>1,528</b>	<b>2,633</b>	<b>2,985</b>	<b>2,349</b>

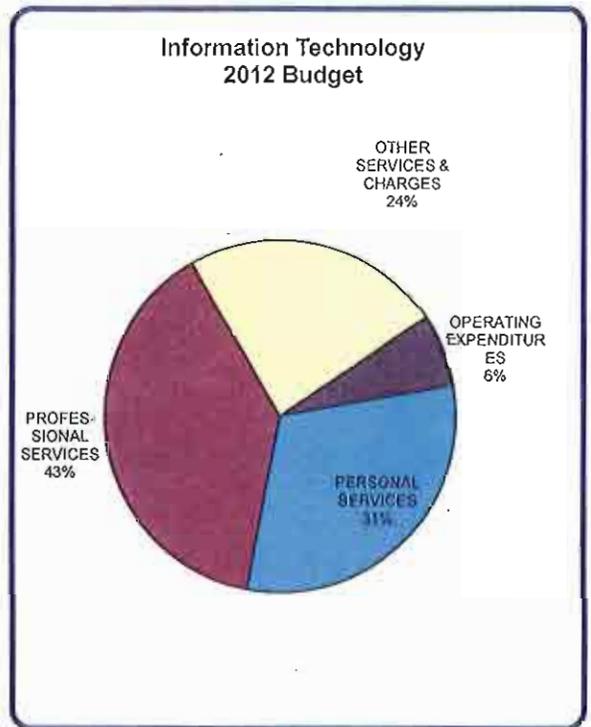
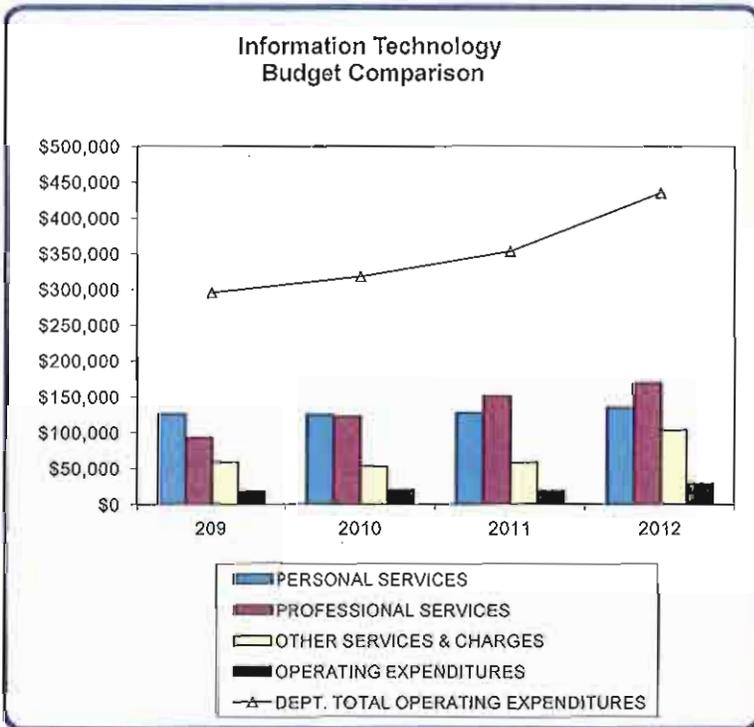
**STAFFING:**

- 1 - Information Technology Manager
- 1 - Information Technology Specialist

<b>DEPARTMENT:</b>	<b>INFORMATION TECHNOLOGY</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 20</b>

ACCOUNT TITLE	ACTUAL 209	ACTUAL 2010	AMENDED BUDGET 2011	ORIGINAL BUDGET 2012
PERSONAL SERVICES	\$125,778	\$124,431	\$127,020	\$133,835
PROFESSIONAL SERVICES	\$92,876	\$121,728	\$149,860	\$168,480
OTHER SERVICES & CHARGES	\$58,815	\$52,474	\$58,320	\$103,675
OPERATING EXPENDITURES	\$18,397	\$19,766	\$18,620	\$29,200
DEPT. TOTAL OPERATING EXPENDITURES	\$295,866	\$318,399	\$353,820	\$435,190

DEPT. TOTAL OPERATING EXPENDITURES	\$295,866	\$318,399	\$353,820	\$435,190
PROPERTY	\$0	\$0	\$0	\$0
<b>TOTAL BUDGET FOR I.T.</b>	<b>\$295,866</b>	<b>\$318,399</b>	<b>\$353,820</b>	<b>\$435,190</b>



<b>DEPARTMENT:</b>	<b>PARKS &amp; RECREATION</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 21</b>

**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 will always provide the highest quality system of park facilities and recreation activities as mandated by the community through participatory and financial support.

**GOALS:**

1. Increase safe and proper operation of city owned equipment and facilities through continuing education programs and training.
2. Increase opportunities for the citizens of Washington to better enjoy the facilities under the direction of the Parks and Recreation Department.
3. Partner with area organizations to help promote activities, events, and programming increasing recreational opportunity for Washington and its visitors.

**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.

**PRIOR YEAR ACCOMPLISHMENTS:**

1. Participation in WIA Youth work program.
2. Replaced perimeter fencing in Bernie E. Hillermann Park.
3. Completed TRIM grant project involving training of maintenance and proper care of trees.
4. Participated in America In Bloom program.
6. Prepared a 5-year operating budget beginning with 2012 budget.

**PERFORMANCE MEASUREMENTS:**

<u>Description</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Estimated 2011</u>
Park Facilities	11	11	11	11	12
Playgrounds	7	7	7	7	7

**STAFFING:**

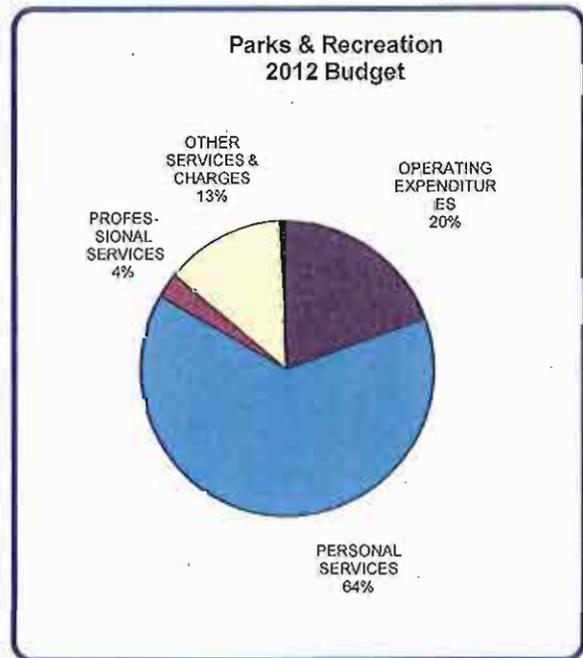
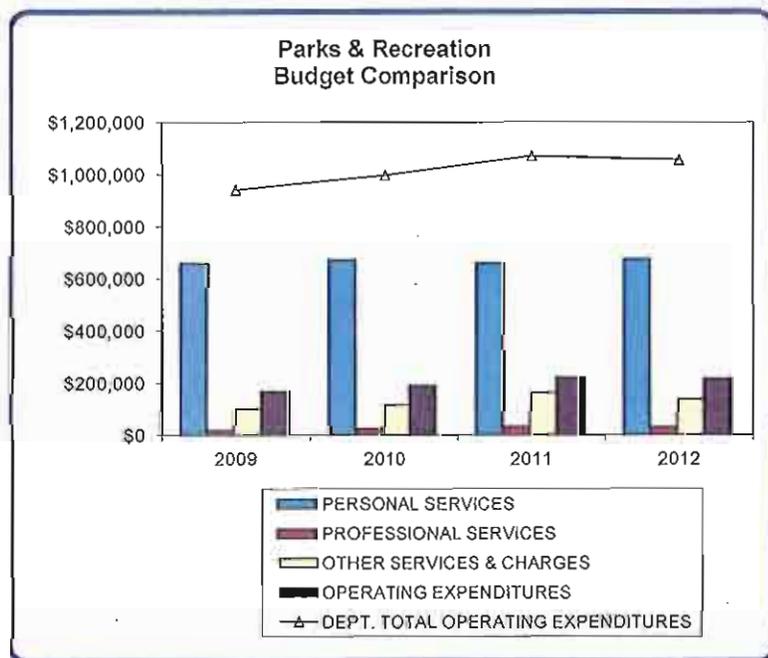
- 1 - Director
- 1 - Foreman
- 1 - Equipment Operator
- 7 - Laborers
- 2 - Part-time Laborers
- 1 - Secretary
- 1 - Recreational Coordinator
- 4 - Part-time Seasonal Laborers

<b>DEPARTMENT:</b>	<b>PARKS &amp; RECREATION</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 21</b>

ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	AMENDED BUDGET 2011	ORIGINAL BUDGET 2012
PERSONAL SERVICES	\$657,807	\$670,982	\$657,485	\$673,795
PROFESSIONAL SERVICES	\$16,543	\$24,377	\$31,715	\$29,370
OTHER SERVICES & CHARGES	\$100,751	\$114,671	\$162,665	\$137,250
OPERATING EXPENDITURES	\$165,743	\$187,345	\$219,015	\$214,650
DEPT. TOTAL OPERATING EXPENDITURES	\$940,844	\$997,375	\$1,070,880	\$1,055,065

DEPT. TOTAL OPERATING EXPENDITURES	\$940,844	\$997,375	\$1,070,880	\$1,055,065
PROPERTY	\$5,582	\$22,907	\$10,330	\$0

<b>TOTAL BUDGET FOR PARKS DEPT.</b>	<b>\$946,426</b>	<b>\$1,020,282</b>	<b>\$1,081,210</b>	<b>\$1,055,065</b>
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<b>DEPARTMENT:</b>	<b>SPECIAL ACTIVITIES</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 21.230</b>

**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. Mail activity guide to city residents.
4. Review and evaluate performance measurements annually.

**PRIOR YEAR ACCOMPLISHMENTS:**

1. Increased the amount of programs offered to the community.
2. Increased marketing of programs and activities.
3. Prepared a 5-year operating budget beginning with 2012 budget.

**PERFORMANCE MEASUREMENTS:**

<u>Description</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Estimated 2011</u>
Programs offered	41	81	85	95	105

**STAFFING:**

1/2 - Recreation Coordinator

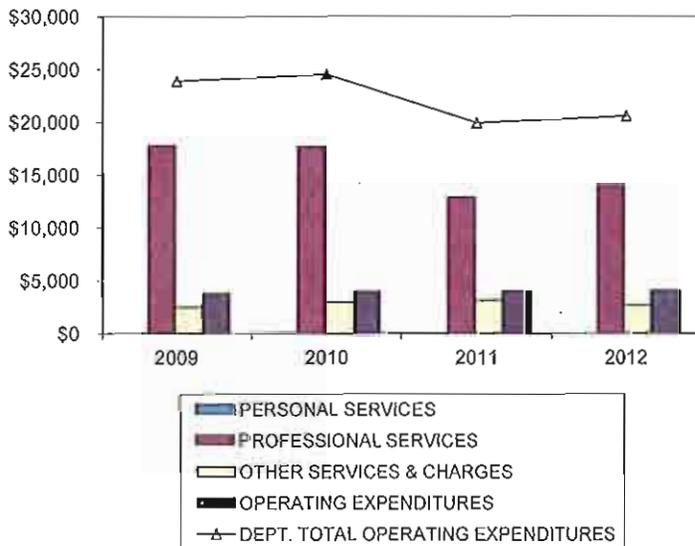
<b>DEPARTMENT:</b>	<b>SPECIAL ACTIVITIES</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 21.230</b>

ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	AMENDED BUDGET 2011	ORIGINAL BUDGET 2012
PERSONAL SERVICES	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$17,768	\$17,662	\$12,900	\$14,000
OTHER SERVICES & CHARGES	\$2,441	\$2,980	\$3,100	\$2,600
OPERATING EXPENDITURES	\$3,706	\$3,913	\$3,950	\$4,000
DEPT. TOTAL OPERATING EXPENDITURES	\$23,915	\$24,555	\$19,950	\$20,600

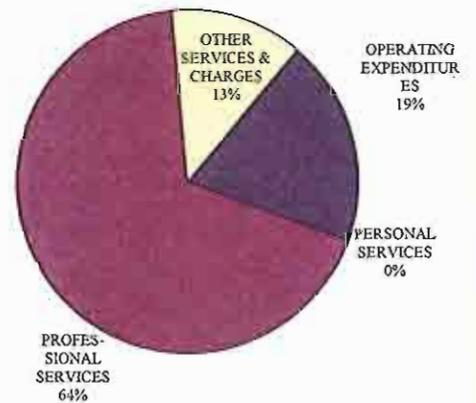
DEPT. TOTAL OPERATING EXPENDITURES	\$23,915	\$24,555	\$19,950	\$20,600
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<b>TOTAL BUDGET FOR SPECIAL ACTIVITIES</b>	<b>\$23,915</b>	<b>\$24,555</b>	<b>\$19,950</b>	<b>\$20,600</b>
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**Special Activities  
Budget Comparison**



**Special Activities  
2012 Budget**



<b>DEPARTMENT:</b>	<b>CAMP WASHINGTON</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 21.250</b>

**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.
4. Prepared a 5-year operating budget beginning with 2012 budget.

**PERFORMANCE MEASUREMENTS:**

<u>Description</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Estimated 2011</u>
Enrollment	150	150	150	150	150

**STAFFING:**

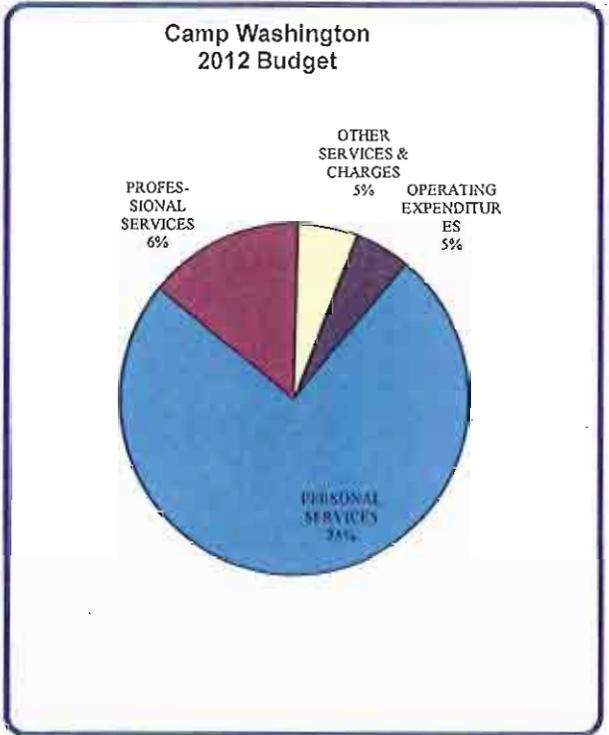
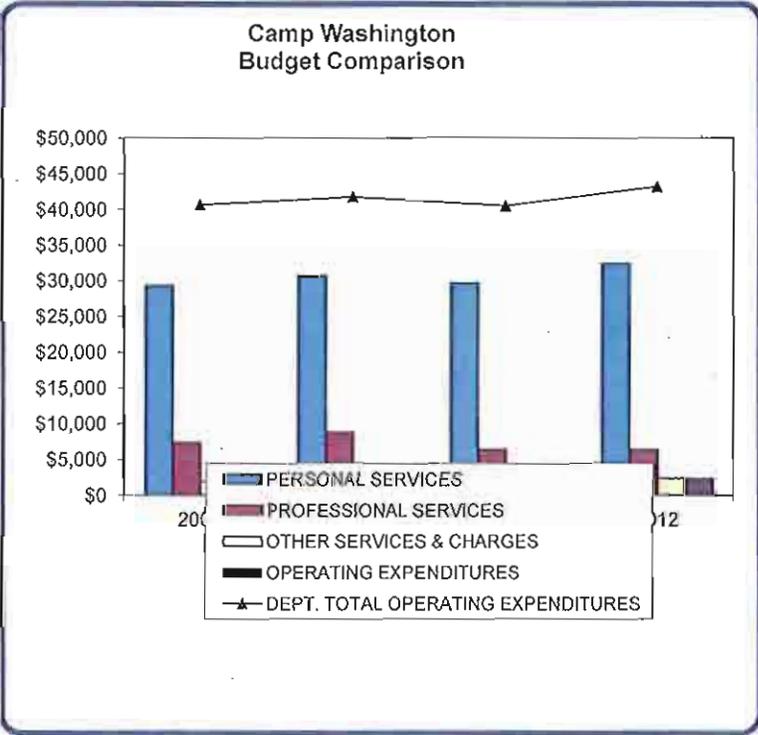
**Part-time Seasonal Personnel:**

- 1 - Lead Counselor
- 1 - Assistant Lead Counselor
- 11 - Counselors

<b>DEPARTMENT:</b>	<b>CAMP WASHINGTON</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 21.250</b>

ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	AMENDED BUDGET 2011	ORIGINAL BUDGET 2012
PERSONAL SERVICES	\$29,208	\$30,659	\$29,600	\$32,300
PROFESSIONAL SERVICES	\$7,274	\$8,679	\$6,300	\$6,300
OTHER SERVICES & CHARGES	\$1,918	\$1,796	\$2,375	\$2,375
OPERATING EXPENDITURES	\$2,261	\$656	\$2,250	\$2,250
DEPT. TOTAL OPERATING EXPENDITURES	\$40,661	\$41,790	\$40,525	\$43,225

DEPT. TOTAL OPERATING EXPENDITURES	\$40,661	\$41,790	\$40,525	\$43,225
PROPERTY	\$0	\$0	\$0	\$0
<b>TOTAL BUDGET FOR CAMP WASHINGTON</b>	<b>\$40,661</b>	<b>\$41,790</b>	<b>\$40,525</b>	<b>\$43,225</b>



<b>DEPARTMENT:</b>	<b>AQUATIC CENTER</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 22</b>

**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. To update men's restroom / changing area.
5. Review and evaluate performance measurements annually.

**PRIOR YEAR ACCOMPLISHMENTS:**

1. Updated women's side restroom / changing area.
2. Install anti-slip material on flooring and steps.
3. Implemented a group pass in place of family pass.
4. Began a Junior Lifeguard program.
5. Prepared a 5-year operating budget beginning with 2012 budget.

**PERFORMANCE MEASUREMENTS:**

<u>Description</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Estimated 2011</u>
Pool passes issued	255	226	238	240	250
Average monthly attendance	5562	6295	5651	5800	5900

**STAFFING:**

**Part-time Seasonal Personnel:**

- 3 - Cashiers
- 4 - Sub-Cashiers

**Contracted Services**

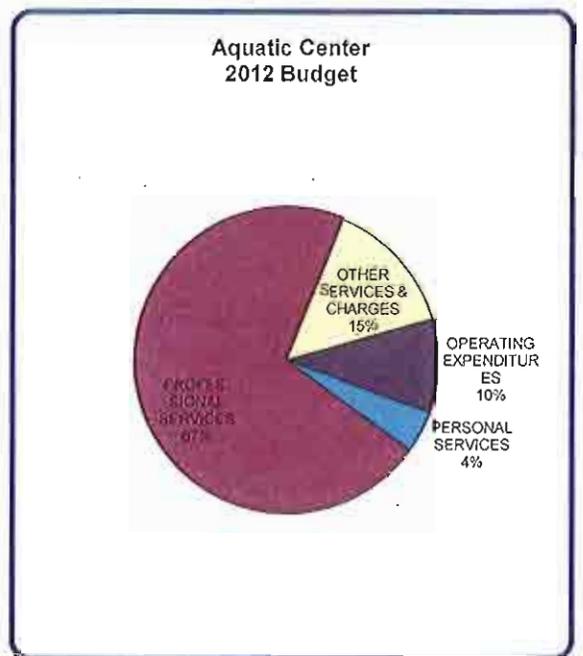
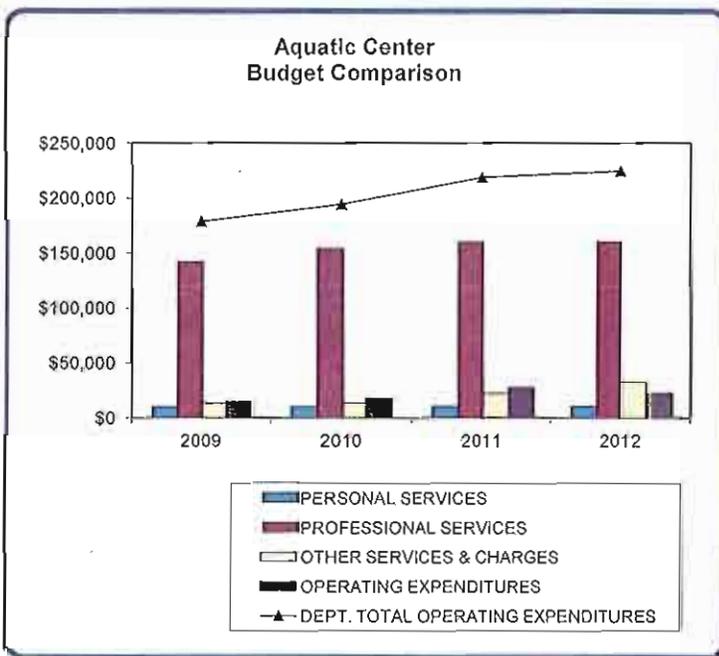
- 1 - Manager
- 1 - Assistant Manager
- 1 - Aquatic Program Manager
- 19 - Lifeguards
- 18 - Sub-Lifeguards
- 4 - Concessionaires (Swim Team employees)
- 4 - Sub-Concessionaires (Swim Team employees)
- 4 - Maintenance Personnel
- 4 - Sub-Maintenance

<b>DEPARTMENT:</b>	<b>AQUATIC CENTER</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 22</b>

ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	AMENDED BUDGET 2011	ORIGINAL BUDGET 2012
PERSONAL SERVICES	\$9,659	\$9,758	\$9,900	\$9,900
PROFESSIONAL SERVICES	\$141,312	\$153,600	\$159,460	\$160,000
OTHER SERVICES & CHARGES	\$13,360	\$13,480	\$22,220	\$32,660
OPERATING EXPENDITURES	\$14,546	\$17,565	\$27,315	\$22,300
DEPT. TOTAL OPERATING EXPENDITURES	\$178,877	\$194,403	\$218,895	\$224,860

DEPT. TOTAL OPERATING EXPENDITURES	\$178,877	\$194,403	\$218,895	\$224,860
PROPERTY	\$0	\$0	\$0	\$13,600

<b>TOTAL BUDGET FOR AQUATIC CENTER</b>	<b>\$178,877</b>	<b>\$194,403</b>	<b>\$218,895</b>	<b>\$238,460</b>
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<b>DEPARTMENT:</b>	AIRPORT
<b>FUND: 01</b>	<b>DEPT NUMBER: 26</b>

**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. Construct new 12 unit T-hanger.
2. Purchase additional land for aircraft safety and additional future hanger space.

**PRIOR YEAR ACCOMPLISHMENTS:**

1. Rehab existing t-hanger taxiways by replacing the existing bituminous pavement that is in poor condition with new Portland Cement Concrete Pavement.
2. Prepared a 5-year operating budget beginning with 2012 budget.

**PERFORMANCE MEASUREMENTS:**

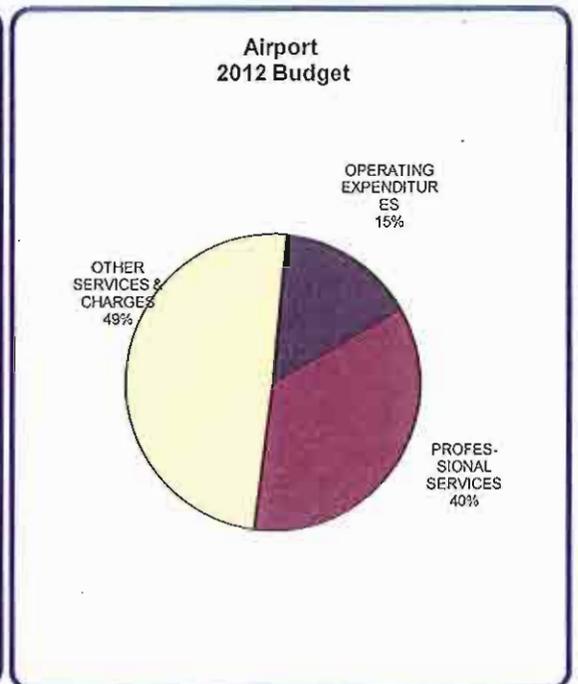
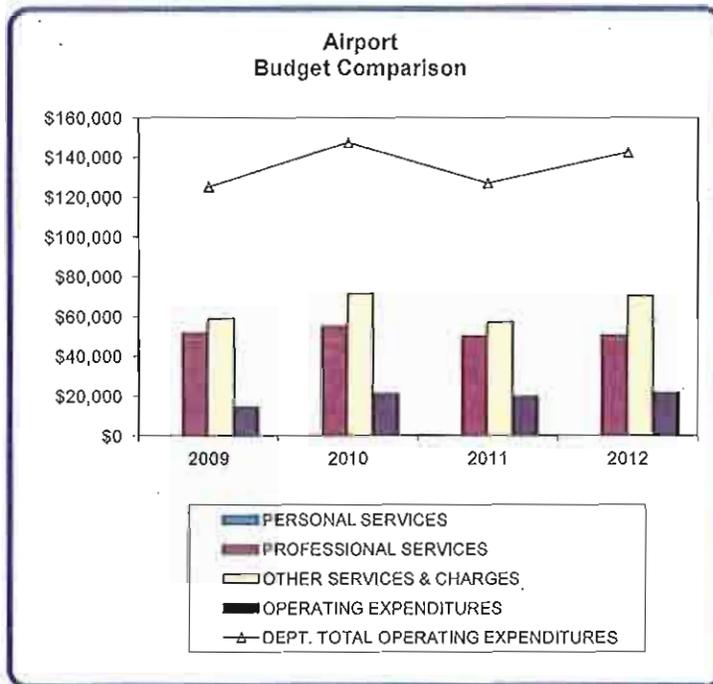
<u>Description</u>	<u>9/30/2008</u>	<u>9/30/2009</u>	<u>9/30/2010</u>	<u>9/30/2011</u>	<u>Est. 9/30/12</u>
Airplane hangars rented	24	24	24	24	24
Average monthly flights-large aircraft only	8	7	7	10	10
Average monthly gas sales (gallons)	4,326	3,401	3,401	3,500	3,500

**STAFFING:**

No City Employees

<b>DEPARTMENT:</b>	<b>AIRPORT</b>
<b>FUND: 01</b>	<b>DEPT NUMBER: 26</b>

ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	AMENDED BUDGET 2011	ORIGINAL BUDGET 2012
PERSONAL SERVICES	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$51,710	\$54,978	\$50,000	\$50,500
OTHER SERVICES & CHARGES	\$59,023	\$71,375	\$57,295	\$70,410
OPERATING EXPENDITURES	\$14,495	\$21,100	\$19,650	\$21,600
DEPT. TOTAL OPERATING EXPENDITURES	\$125,228	\$147,453	\$126,945	\$142,510
DEPT. TOTAL OPERATING EXPENDITURES	\$125,228	\$147,453	\$126,945	\$142,510
PROPERTY	\$13,450	\$11,420	\$0	\$0
<b>TOTAL BUDGET FOR AIRPORT</b>	<b>\$138,678</b>	<b>\$158,873</b>	<b>\$126,945</b>	<b>\$142,510</b>



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## SPECIAL REVENUE FUNDS-COMBINED

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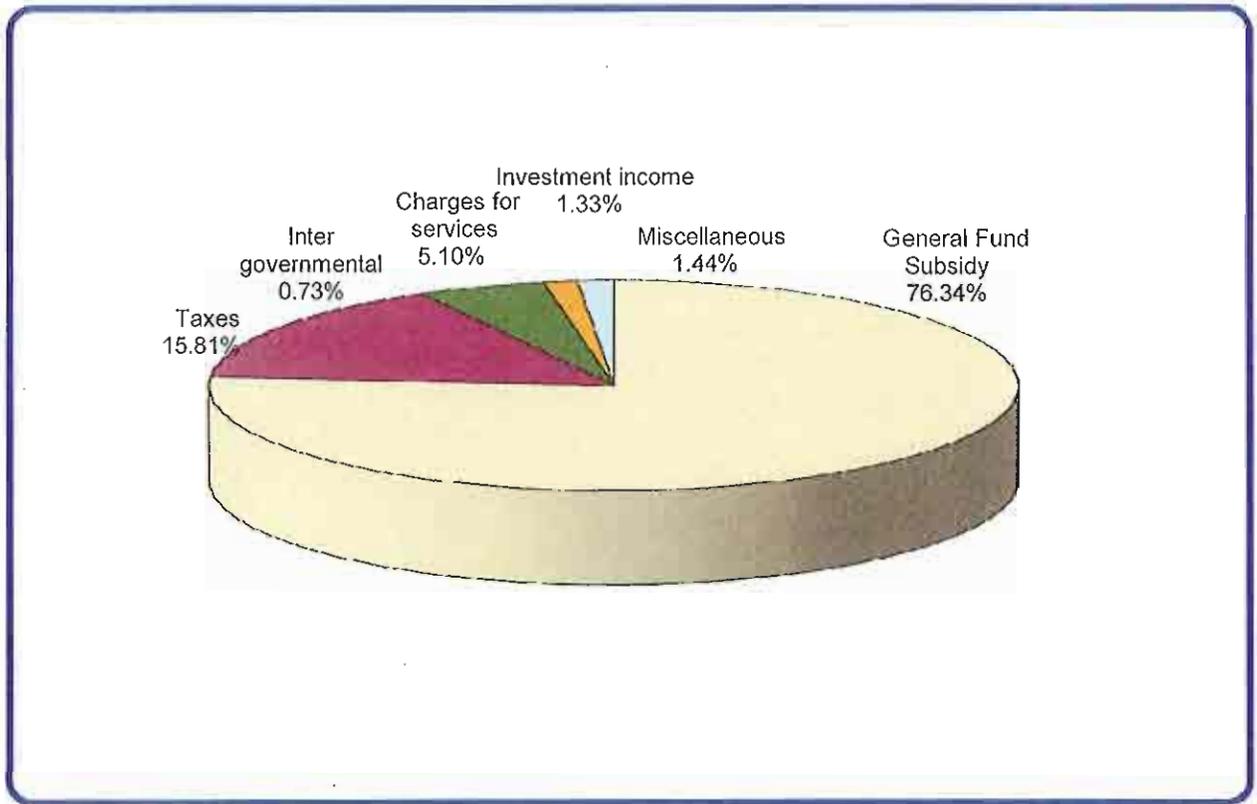
CITY OF WASHINGTON, MISSOURI  
**SPECIAL REVENUE FUNDS**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Library	Volunteer Fire	2012 Projected Budget	2011 Final Budget	2010 Actual
<b>REVENUES</b>					
Taxes	\$ 173,905	\$ -	\$ 173,905	\$ 169,935	\$ 166,668
Intergovernmental	-	-	-	7,000	43,843
Charges for services	50,600	5,400	56,000	55,500	6,040
Fines	1,200	-	1,200	1,000	53,243
Investment income	5,000	9,600	14,600	12,000	30,613
Rents	-	8,100	8,100	8,100	7,977
Donations	6,000	500	6,500	46,000	28,474
<b>TOTAL REVENUES</b>	<b>236,705</b>	<b>23,600</b>	<b>260,305</b>	<b>299,535</b>	<b>336,858</b>
<b>EXPENDITURES</b>					
Personal services	301,475	240,180	541,655	426,490	443,147
Operation & maintenance	174,415	298,155	472,570	500,065	422,362
Capital outlay	-	462,500	462,500	71,000	877,553
<b>TOTAL EXPENDITURES</b>	<b>\$ 475,890</b>	<b>\$ 1,000,835</b>	<b>\$ 1,476,725</b>	<b>\$ 997,555</b>	<b>\$ 1,743,062</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(239,185)</b>	<b>(977,235)</b>	<b>(1,216,420)</b>	<b>(698,020)</b>	<b>(1,406,204)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	-	-	-	-	506
Transfer in - Tax rev. subsidy from General Fund	-	610,000	610,000	605,955	621,554
Transfers in	230,000	-	230,000	227,630	155,600
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 230,000</b>	<b>\$ 610,000</b>	<b>\$ 840,000</b>	<b>\$ 833,585</b>	<b>\$ 777,660</b>
<b>NET CHANGE IN FUND BLANCE</b>	<b>(9,185)</b>	<b>(367,235)</b>	<b>(376,420)</b>	<b>\$ 135,565</b>	<b>\$ (628,544)</b>
ESTIMATED FUND BALANCES, OCTOBER 1	189,300	596,580	785,880		
<b>Less: Funding Requirements</b>					
15% Fund Balance, reserved for operations	(71,380)	(80,750)	(152,130)		
<b>ESTIMATED FUND BALANCES, SEPTEMBER 30, 2012</b>	<b>\$ 108,735</b>	<b>\$ 148,595</b>	<b>\$ 257,330</b>		

# City of Washington

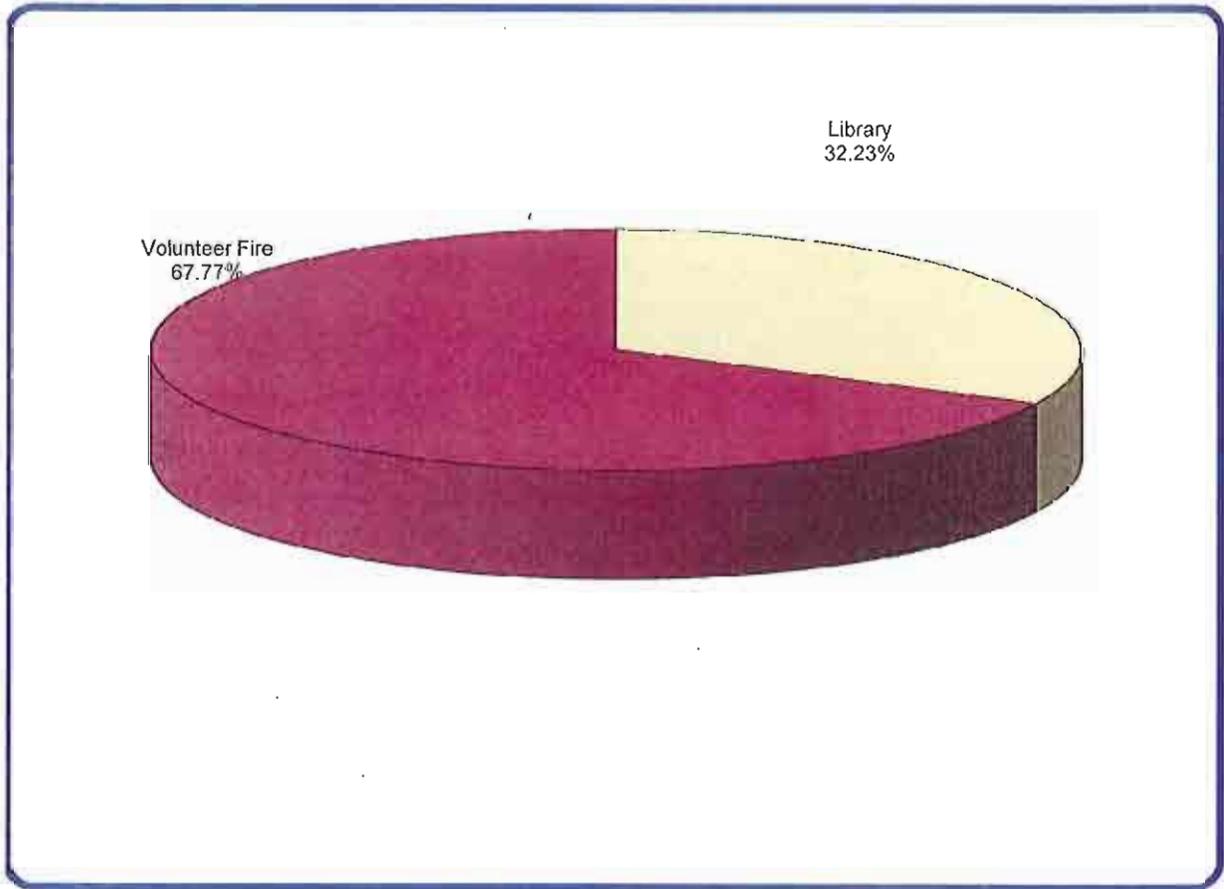
## Special Revenue Funds

### Revenues & Other Sources



<u>Revenue</u>	<u>Original Budget 2012</u>	<u>Percent of Total</u>	<u>Increase/ decrease from prev. yr.</u>	<u>Percent of Increase/ decrease</u>
General Fund Subsidy	\$840,000	76.34%	\$6,415	0.77%
Taxes	173,905	15.81%	3,970	2.34%
Intergovernmental	-	0.00%	(7,000)	-100.00%
Charges for services	56,000	5.09%	500	0.90%
Investment income	14,600	1.33%	2,600	21.67%
Miscellaneous	15,800	1.44%	(39,300)	-71.32%
<b>Total Revenues</b>	<b>\$1,100,305</b>	<b>100.00%</b>	<b>-\$32,815</b>	<b>-2.90%</b>

# City of Washington Special Revenue Funds Expenditures by Fund



<u>Expenditures</u>	<u>Original Budget 2012</u>	<u>Percent of Total</u>	<u>Increase/ decrease from prev. yr.</u>	<u>Percent of Increase/ decrease</u>
Library	\$475,890	32.23%	\$ 4,225	1.69%
Volunteer Fire	1,000,835	67.77%	474,945	79.52%
<b>Total Expenditures</b>	<b>\$1,476,725</b>	<b>100.00%</b>	<b>\$479,170</b>	<b>19.92%</b>

# SPECIAL REVENUE FUNDS-INDIVIDUAL FUNDS

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<b>DEPARTMENT:</b>	LIBRARY
<b>FUND: 03</b>	<b>DEPT NUMBER: 23</b>

**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. Create a home school/parenting section.

**Services:**

1. Provide more computers in adult and children's areas.
2. Add computers to Teen area.

**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. Facility under construction

**Public Relations:**

1. Merchandise library services.
2. Promote Friends group.
3. Create an email newsletter for patrons and residents.
4. Collaborate more frequently with area schools.
5. Develop policies and procedures manual.

**Funding:**

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

**OBJECTIVES:**

1. Complete building expansion by February 2012.
2. Review and evaluate performance measurements annually.
3. Prepare 5 year plan for library.

**PRIOR YEAR ACCOMPLISHMENTS:**

1. Obtained grant from United Way and IMLS.
2. Completed design for library expansion and started construction.
3. Moved library to temporary location.
4. Serviced over 1300 residents in Summer Reading Program.
5. Sold unwanted furniture and fixtures, garnering \$4,600.00
6. Prepared a 5-year operating budget beginning with 2012 budget.

**PERFORMANCE MEASUREMENTS:**

<u>Description</u>	<u>9/30/2008</u>	<u>9/30/2009</u>	<u>9/30/2010</u>	<u>9/30/2011</u>	<u>Est. 9/30/12</u>
Check outs	206,730	188,035	178,370	132,630	180,000
Passport Fees Collected	20,135	12,935	13,161	8,900	9,000
Yearly door count	112,560	119,769	125,841	122,000	125,000
Public computer usage	14,895	23,393	25,367	21,370	25,000

**CURRENT STAFFING:**

- 1 - Librarian
- 1 - Assistant Librarian
- 1 - Children's Librarian
- 1 - Clerk
- 3 - Part-Time Library Clerks
- 4 - Part-Time Shelves

**GOAL FOR 2012:**

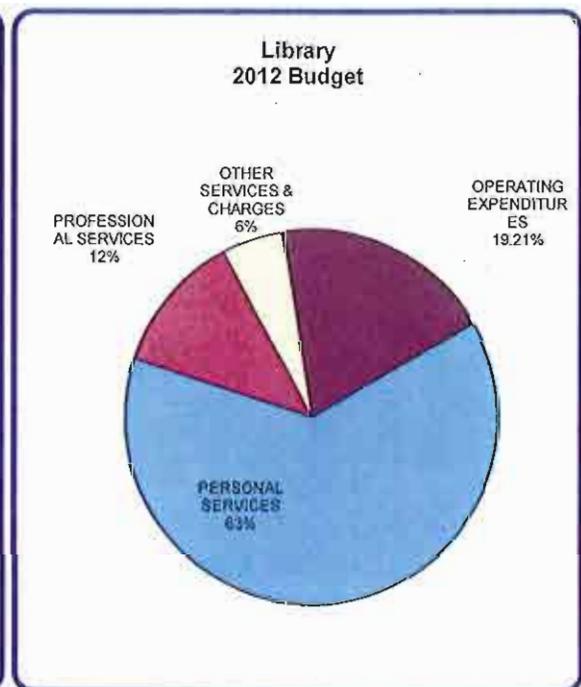
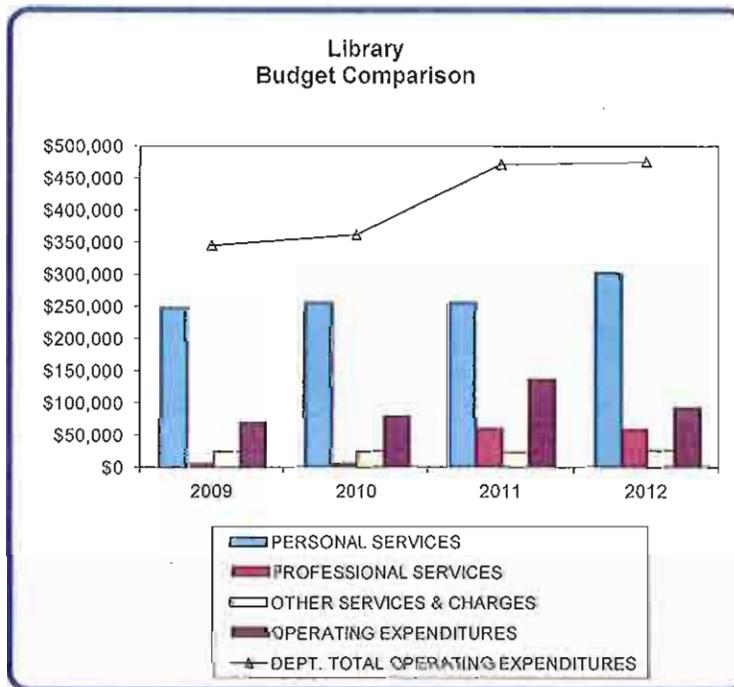
- 1 - Director
- 1 - Assistant Librarian
- 1 - Children's Librarian
- 1 - Circulation Clerk
- 5 - Part-Time Library Clerks
- 4 - Part-Time Shelves

<b>DEPARTMENT:</b>	<b>LIBRARY</b>
<b>FUND: 03</b>	<b>DEPT NUMBER: 23</b>

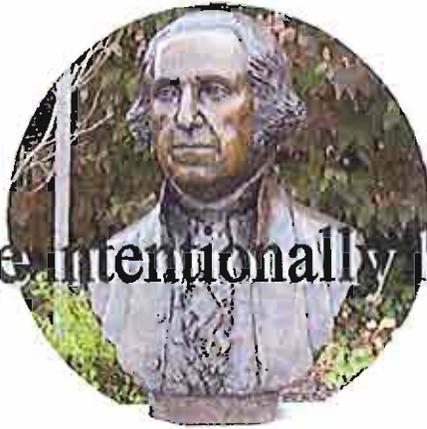
ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	AMENDED BUDGET 2011	AMENDED BUDGET 2012
PERSONAL SERVICES	\$246,337	\$254,840	\$254,910	\$301,475
PROFESSIONAL SERVICES	\$5,600	\$5,113	\$59,070	\$57,500
OTHER SERVICES & CHARGES	\$24,802	\$24,339	\$21,995	\$25,495
OPERATING EXPENDITURES	\$68,921	\$78,102	\$135,690	\$91,420
DEPT. TOTAL OPERATING EXPENDITURES	\$345,660	\$362,394	\$471,665	\$475,890

DEPT. TOTAL OPERATING EXPENDITURES	\$345,660	\$362,394	\$471,665	\$475,890
PROPERTY	\$0	\$58,915	\$0	\$0

<b>TOTAL BUDGET FOR LIBRARY</b>	<b>\$345,660</b>	<b>\$421,309</b>	<b>\$471,665</b>	<b>\$475,890</b>
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**DEPARTMENT:**

**VOLUNTEER FIRE**

**FUND: 04**

**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. Emphasize "loss control" measures regarding personnel and assigned equipment to minimize losses associated with accidents.
2. Emphasize recruitment and retention to attract new members, both in the parent organization and the Explorer Post.
3. Work with the upcoming citizen review committee to improve fire prevention efforts.

**OBJECTIVES:**

1. Acquire additional clerical staff to meet the ever growing needs of office administration and record retention.
2. Continue efforts to further recruitment drives.
3. Continue to provide incentive for volunteer personnel through the V.A.E.R. program in an effort to reduce the personal expenses associated with being an active professional volunteer fire fighter.
4. Saves lives, property and money by building upon the fire prevention code enforcement successes currently achieved through the Property Maintenance Code Inspection program.
5. Coordinate and support fire prevention, preplan inspections with the City of Washington Building Department as recommended by the Citizens Code Review Committee.
6. Implement the plan approved by the Half-cent Sales Tax committee.
8. Review and evaluate performance measurements annually.

**PRIOR YEAR ACCOMPLISHMENTS:**

1. Acquisition of a Zodiac rescue boat, through a St. Louis Port Authority grant.
2. Prepared a 5-year operating budget beginning with 2012 budget.

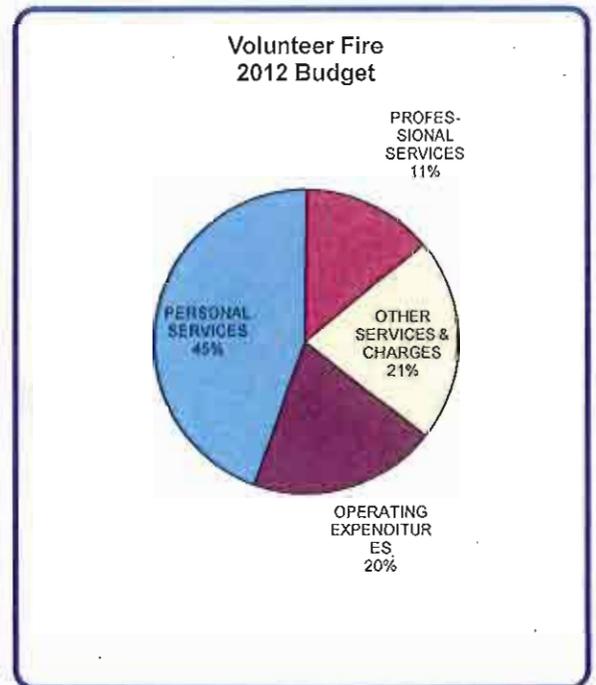
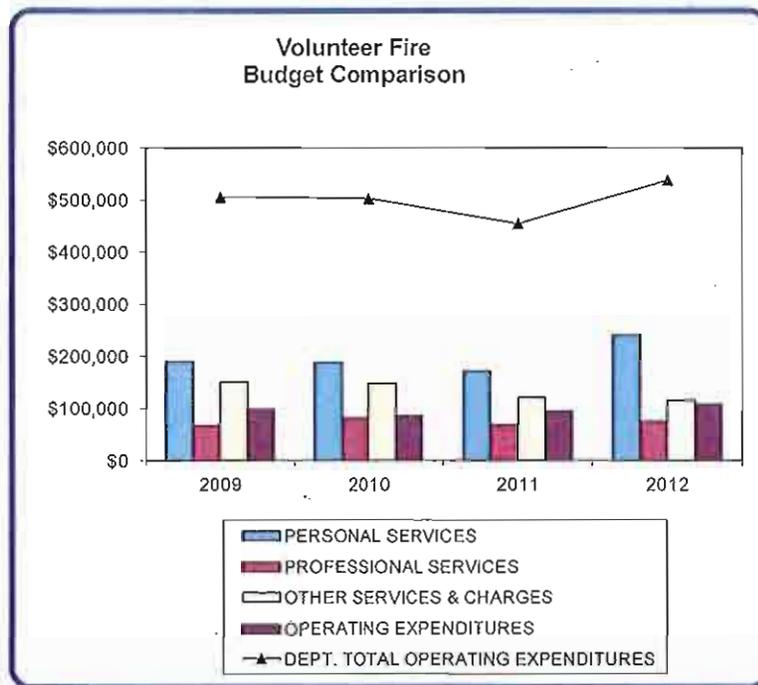
**PERFORMANCE MEASUREMENTS:**

	2006	2007	2008	2009	2010
Number of Calls	753	841	745	704	728
Average Response Time	4:56	5:15	5:22	4:52	4:30
Number of City Calls	508	527	482	460	454
Average Response Time	4:08	4:23	4:14	3:56	3:52
Number of Rural Calls	172	222	190	162	183
Average Response Time	7:51	7:36	7:42	7:46	6:13
Number of Incidents District 1	290	314	275	254	239
Average Response Time	3:42	4:01	4:20	3:58	3:30
Number of Incidents District 3	99	87	82	85	94
Average Response Time	4:31	4:02	3:47	3:35	4:20
Number of Incidents District 4	120	126	125	121	121
Average Response Time	4:19	4:55	5:09	4:08	3:45
Number of Incidents District 5	56	83	61	51	50
Average Response Time	8:05	7:27	7:05	8:07	6:42
Number of Incidents District 6	30	30	38	32	27
Average Response Time	8:32	8:01	8:46	6:46	5:40
Number of Incidents District 7	38	44	46	40	49
Average Response Time	6:07	5:57	4:59	5:53	4:48
Number of Incidents District 8	48	65	45	39	57
Average Response Time	8:40	8:55	10:25	8:52	7:41
Mutual Aid Received	20	23	15	32	18
Mutual Aid Given	72	83	64	77	81
Number of Personnel Response	8,047	7,878	7,697	7521	7,750
Number of Hours on Scene	826.1	777.92	967.31	825.57	789.1
Average Firefighters per Incide	11	10	11	11	11
Still Alarms	613	708	534	490	554
First Alarms	81	61	88	91	75
Second Alarms	1	1	1	5	0
Third Alarms	0	2	0	0	1
Special Assignments	58	69	122	118	98
Auto Accidents	155	146	147	125	133
Extrications	17	16	16	13	17
Hazardous Materials Incidents	87	200	137	118	123
Structure Fires	20	29	22	20	32
Water Rescues	11	7	6	7	7

**STAFFING:**

1 - Fire Chief  
1 - Full-time Secretary  
1/2 - Part-time Janitor  
75 - Volunteer Fire Fighters

DEPARTMENT: VOLUNTEER FIRE				
FUND: 04		DEPT NUMBER: 24		
ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	AMENDED BUDGET 2011	ORIGINAL BUDGET 2012
PERSONAL SERVICES	\$190,030	\$188,309	\$171,580	\$240,180
PROFESSIONAL SERVICES	\$67,144	\$81,541	\$68,490	\$74,760
OTHER SERVICES & CHARGES	\$150,680	\$147,530	\$120,055	\$115,700
OPERATING EXPENDITURES	\$98,320	\$85,741	\$94,765	\$107,695
DEPT. TOTAL OPERATING EXPENDITURES	\$506,174	\$503,121	\$454,890	\$538,335
DEPT. TOTAL OPERATING EXPENDITURES	\$506,174	\$503,121	\$454,890	\$538,335
PROPERTY	\$0	\$818,642	\$71,000	\$462,500
<b>TOTAL BUDGET FOR VOLUNTEER FIRE</b>	<b>\$506,174</b>	<b>\$1,321,763</b>	<b>\$525,890</b>	<b>\$1,000,835</b>



## CAPITAL PROJECT FUNDS-COMBINED

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CITY OF WASHINGTON, MISSOURI  
**CAPITAL PROJECT FUNDS**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Storm Water Improvement	Vehicle & Equipment Replacement	Capital Improvement Sales Tax	Transportation Sales Tax	2012 Projected Budget	2011 Final Budget	2010 Actual
<b>REVENUES</b>							
Taxes	\$ 375,000	\$ -	\$ 1,743,000	\$ 2,358,420	\$ 4,476,420	\$4,434,860	\$3,737,543
Intergovernmental	-	-	-	1,319,000	1,319,000	708,000	1,960,662
Charges for services	-	-	-	-	-	-	3,821
Investment income	50,000	30,000	140,000	70,000	290,000	130,000	187,350
Contributions	-	-	30,000	-	30,000	-	-
<b>TOTAL REVENUES</b>	<b>425,000</b>	<b>30,000</b>	<b>1,913,000</b>	<b>3,747,420</b>	<b>6,116,420</b>	<b>5,272,860</b>	<b>5,889,376</b>
<b>EXPENDITURES</b>							
Purchased services	-	-	-	-	-	-	267,758
Capital outlay	100,000	536,500	6,413,300	2,400,000	9,449,800	9,784,245	2,289,124
<b>TOTAL EXPENDITURES</b>	<b>\$ 100,000</b>	<b>\$ 536,500</b>	<b>\$ 6,413,300</b>	<b>\$ 2,400,000</b>	<b>\$ 9,449,800</b>	<b>\$9,784,245</b>	<b>\$2,556,882</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>325,000</b>	<b>(506,500)</b>	<b>(4,500,300)</b>	<b>1,347,420</b>	<b>(3,334,380)</b>	<b>(4,511,385)</b>	<b>3,332,494</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Sale of capital assets	-	5,000	-	-	5,000	-	22,461
Proceeds from issuance of COP's	-	-	-	-	-	5,000,000	-
Transfers in	-	213,230	-	-	213,230	465,300	465,300
Transfers out	-	-	(973,715)	(1,695,270)	(2,668,985)	(1,279,500)	(1,261,055)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ 218,230</b>	<b>\$ (973,715)</b>	<b>\$ (1,695,270)</b>	<b>\$ (2,450,755)</b>	<b>\$4,185,800</b>	<b>\$ (773,294)</b>
<b>NET CHANGE IN FUND BLANCE</b>	<b>325,000</b>	<b>(288,270)</b>	<b>(5,474,015)</b>	<b>(347,850)</b>	<b>(5,785,135)</b>	<b>\$ (325,585)</b>	<b>\$2,559,200</b>
<b>FUND BALANCES, OCTOBER 1,</b>							
Storm Water Fund	2,810,610	-	-	-	2,810,610		
Vehicle & Equipment Replacement Fund	-	2,380,200	-	-	2,380,200		
Capital Improvement Sales Tax Fund	-	-	11,689,770	-	11,689,770		
Transportation Sales Tax Fund	-	-	-	4,657,460	4,657,460		
<b>ESTIMATED FUND BALANCES, SEPTEMBER 30, 2012</b>	<b>\$ 3,135,610</b>	<b>\$ 2,091,930</b>	<b>\$ 6,215,755</b>	<b>\$ 4,309,610</b>	<b>\$16,752,905</b>		

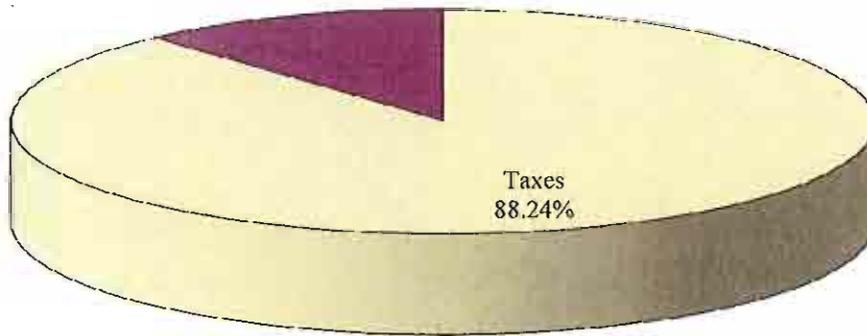
CAPITAL PROJECT FUNDS-INDIVIDUAL  
FUNDS

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# *City of Washington*

## *Storm Water Improvement*

### *Fund Revenues*



<b>Revenue</b>	<b>Original Budget 2012</b>	<b>Percent of Total</b>	<b>Increase/ decrease from prev. yr.</b>	<b>Percent of Increase/ decrease</b>
Taxes	\$375,000	88.24%	-\$75,000	-16.67%
Investment income	50,000	11.76%	10,000	25.00%
<b>Total Revenue</b>	<u>\$425,000</u>	100.00%	<u>\$ (65,000)</u>	-13.27%

<b>DEPARTMENT:</b>	<b>STORM WATER IMPROVEMENT</b>
<b>FUND: 25</b>	

**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 stormwater inlets throughout town for potential reconstruction and/or replacement.

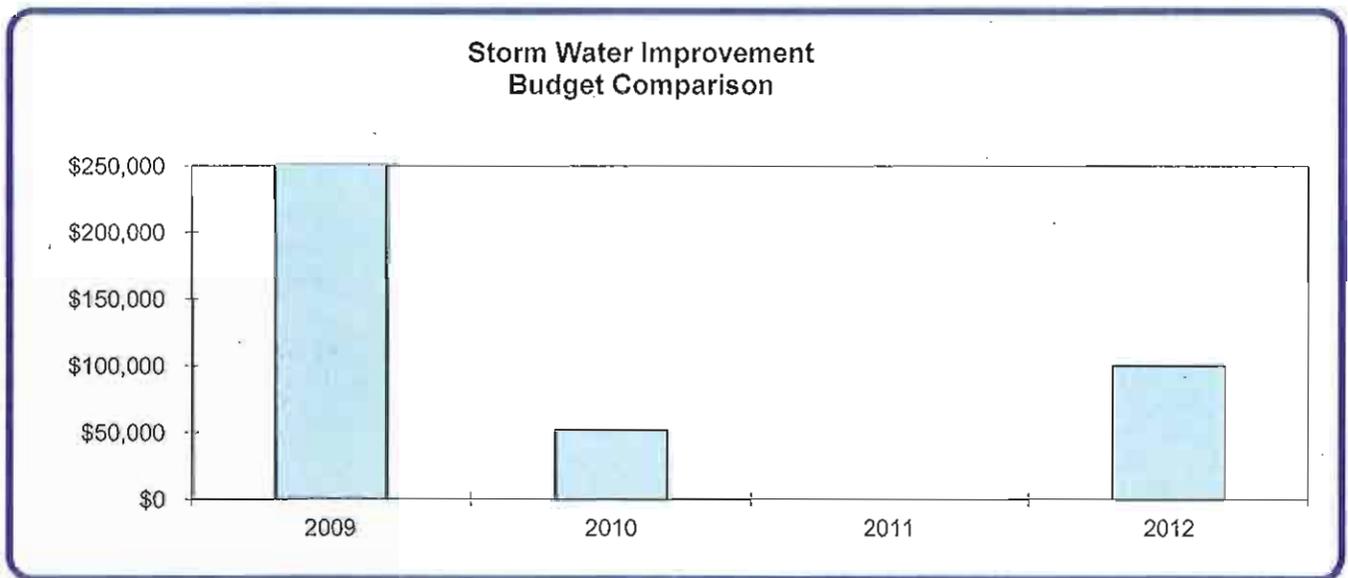
**OBJECTIVES:**

1. Provide best management practices for stormwater runoff.
2. Utilize city stormwater funds for improvements to the city's stormwater system.
3. Hire and work with engineering firm to evaluate stormwater issues specifically regarding back flow issues and reimbursement program.
4. Review and evaluate performance measurements annually.

**PRIOR YEAR ACCOMPLISHMENTS**

1. Hired a firm to complete a stormwater study and address various stormwater issues.

ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	AMENDED BUDGET 2011	ORIGINAL BUDGET 2012
PROPERTY	\$407,420	\$51,890	\$0	\$100,000
<b>TOTAL BUDGET FOR STORM WATER IMPROVEMENT</b>	<b>\$407,420</b>	<b>\$51,890</b>	<b>\$0</b>	<b>\$100,000</b>



**City of Washington**  
**Vehicle & Equipment Replacement**  
**Fund Revenue**



Investment income 100%

<b>Revenue</b>	<b>Original Budget 2012</b>	<b>Percent of Total</b>	<b>Increase/ decrease from prev. yr.</b>	<b>Percent of Increase/ decrease</b>
Investment income	30,000	100.00%	-	0.00%
<b>Total Revenue</b>	<b>\$30,000</b>	<b>100.00%</b>	<b>\$0</b>	<b>0.00%</b>
Other Financing Sources	\$ 213,230			

<b>DEPARTMENT:</b>	<b>VEHICLE &amp; EQUIPMENT REPLACEMENT</b>
<b>FUND: 10</b>	

**PURPOSE:**

Ordinance No. 9763 established a Vehicle and Equipment Replacement Fund for the purpose of accumulating resources and to account for the acquisition of vehicle and equipment required to maintain level of services and programs to the citizens of the City. Funding for this fund is through annual appropriation from the General Fund equivalent to the annual depreciation of governmental vehicles and machinery & equipment.

**GOALS:**

1. Provide information and assist the City Council in formulating and establishing City policies.
2. Continue efforts in overseeing efficient use of City assets.

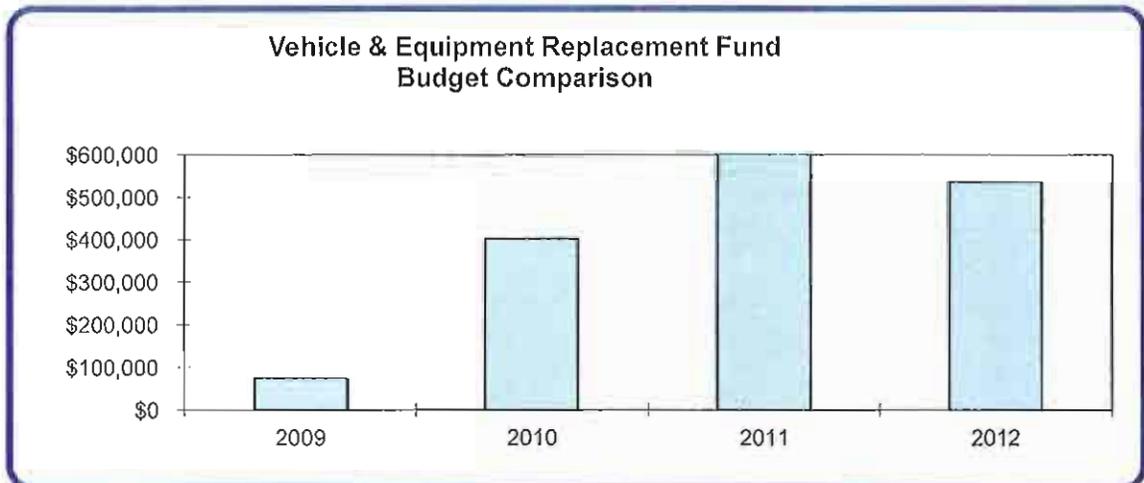
**OBJECTIVES:**

1. Ensure the availability of resources for the future replacement of vehicles and equipment.
2. Provide City Departments with vehicles and equipment that will enable them to provide effective & efficient services to the city's residents.
3. Review and evaluate performance measurements annually.

**PRIOR YEAR ACCOMPLISHMENTS:**

1. Purchased 3 new police vehicles to maintain healthy fleet rotation.
2. Purchased new truck and 2 new salt spreaders for the Parks Department.
3. Purchased new governmental accounting software for the Finance Department.

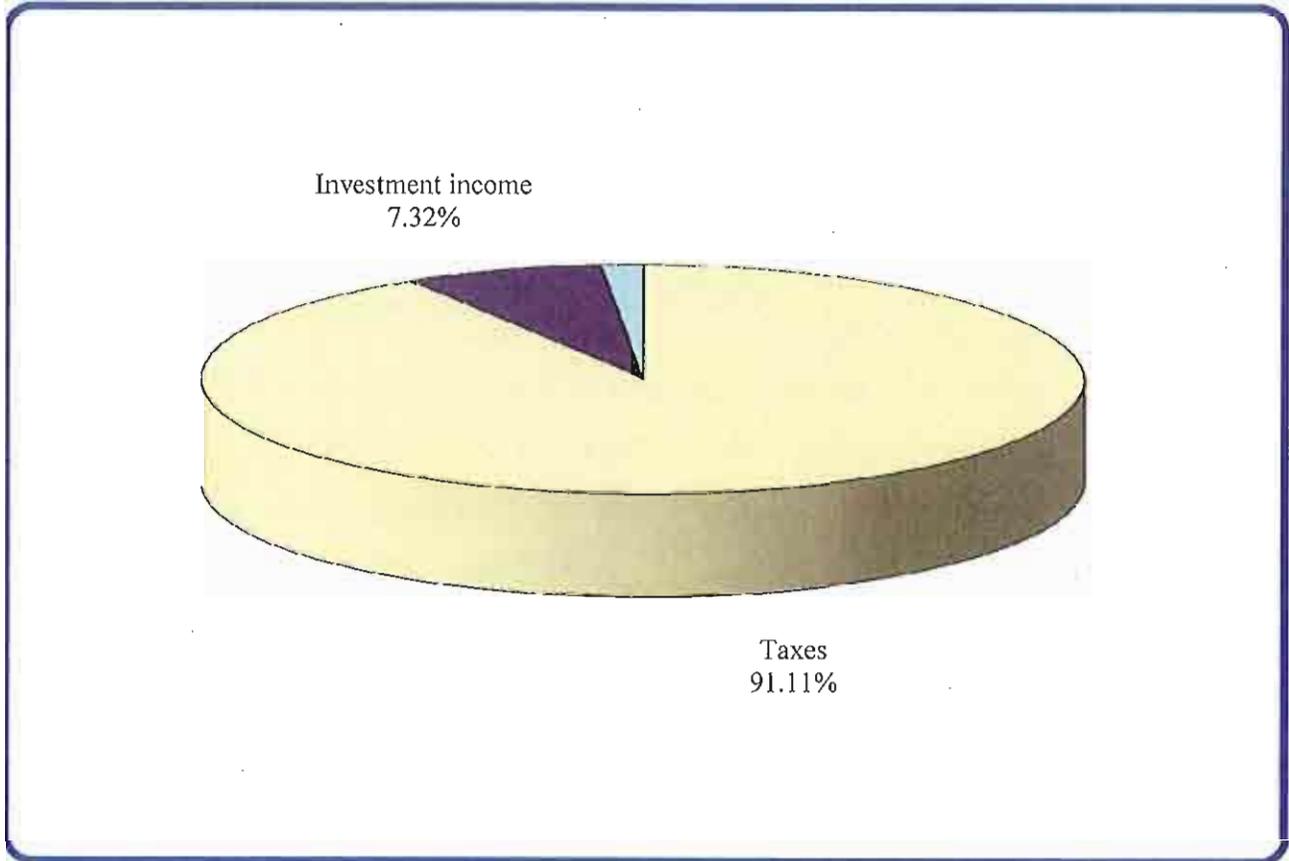
ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	AMENDED BUDGET 2011	ORIGINAL BUDGET 2012
PROPERTY	\$75,162	\$402,894	\$624,600	\$536,500
<b>TOTAL BUDGET FOR VEHICLE &amp; EQUIPMENT REPLACEMENT FUND</b>	<b>\$75,162</b>	<b>\$402,894</b>	<b>\$624,600</b>	<b>\$536,500</b>
<b>OTHER FINANCING SOURCES</b>	<b>\$0</b>	<b>\$3,055</b>	<b>\$0</b>	<b>\$0</b>



# City of Washington

## Capital Improvement Sales Tax

### Fund Revenue



Revenue	Original Budget 2012	Percent of Total	Increase/decrease from prev. yr.	Percent of Increase/decrease
Taxes	\$1,743,000	91.11%	\$48,070	2.84%
Intergovernmental	-	0.00%	-	0.00%
Charges for Services	-	0.00%	-	0.00%
Investment income	140,000	7.32%	130,000	1300.00%
Contributions	30,000	1.57%	30,000	0.00%
Miscellaneous	-	0.00%	-	0.00%
	<u>\$1,913,000</u>	<u>100.00%</u>	<u>\$208,070</u>	<u>12.20%</u>
Other Financing Sources	\$ -			

**DEPARTMENT:**

**CAPITAL IMPROVEMENT SALES TAX**

**FUND: 26**

**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.

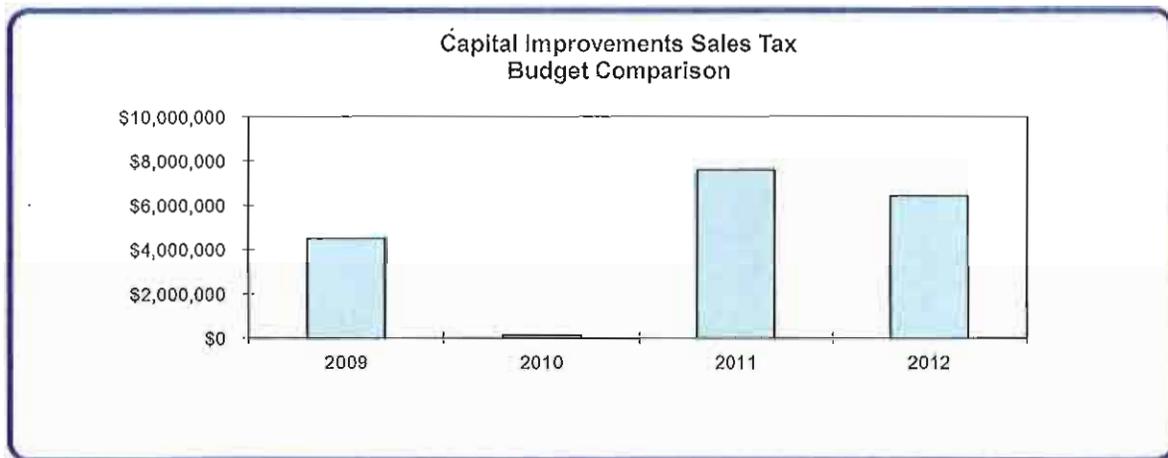
**OBJECTIVES:**

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

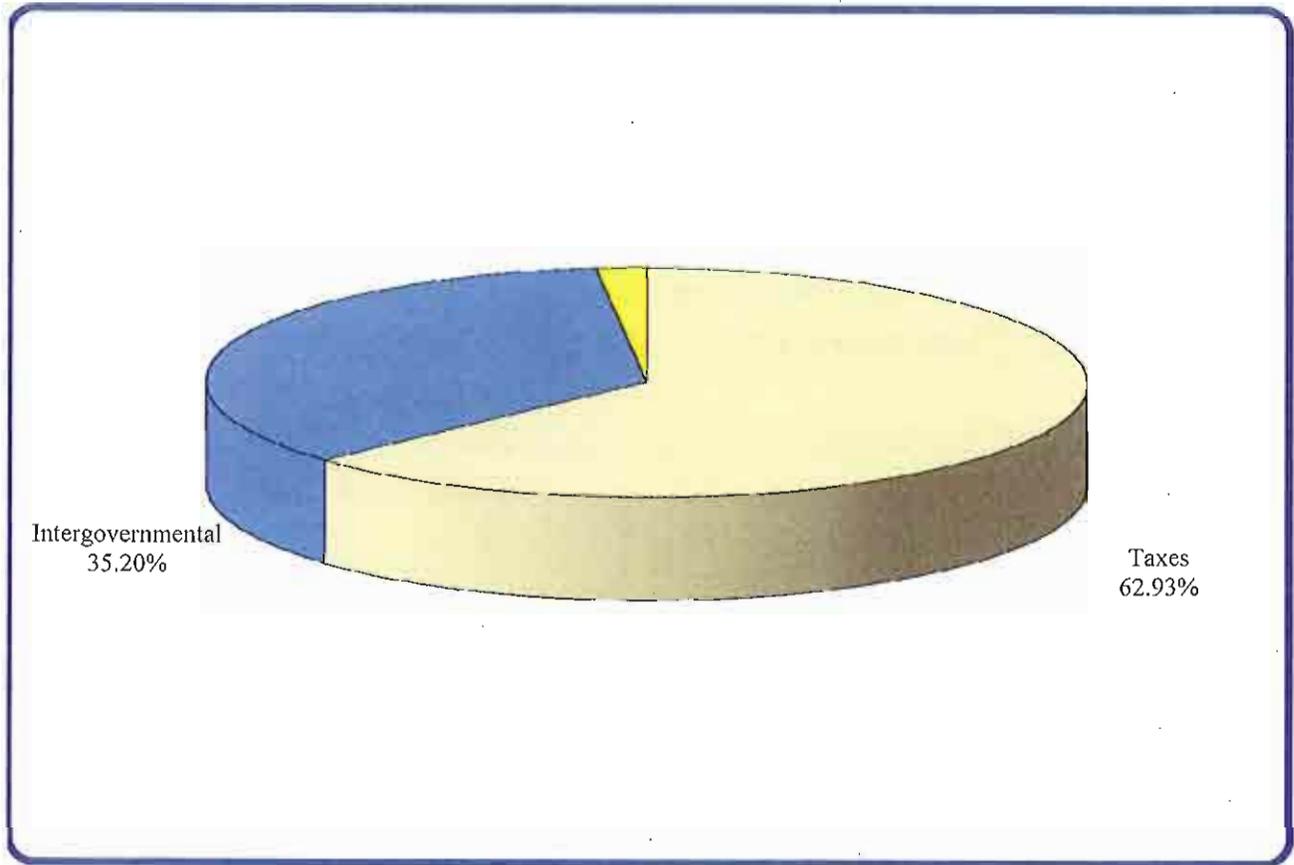
**PRIOR YEAR ACCOMPLISHMENTS:**

1. Debt service requirements met.
2. Issued Certificates of Participation for library expansion, fire training center, and Highway 100 widening from Hwy A to High St.
3. Began construction of library expansion, fire training center, and various other capital projects in the renewal plan.
4. Prepared a 5-year operating budget beginning with 2012.

ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	AMENDED BUDGET 2011	ORIGINAL BUDGET 2012
PROPERTY	\$177,552	\$117,282	\$7,599,000	\$6,413,300
PURCHASED SERVICES	\$0	\$0	\$0	\$0
DEBT SERVICE	\$4,317,517	\$0	\$0	\$0
<b>TOTAL BUDGET FOR CAPITAL IMPROVEMENT SALES</b>	<b>\$4,495,069</b>	<b>\$117,282</b>	<b>\$7,599,000</b>	<b>\$6,413,300</b>
OTHER FINANCING USES	\$25,797	\$200,280	\$0	\$973,715



**City of Washington**  
**Transportation Sales Tax**  
**Fund Revenue**



Revenue	Original Budget 2012	Percent of Total	Increase/decrease from prev. yr.	Percent of Increase/decrease
Taxes	\$2,358,420	62.93%	\$68,490	2.99%
Intergovernmental	1,319,000	35.20%	611,000	86.30%
Investment income	70,000	1.87%	20,000	40.00%
<b>Total Revenue</b>	<b>\$3,747,420</b>	<b>100.00%</b>	<b>\$ 699,490</b>	<b>22.95%</b>

<b>DEPARTMENT:</b>	<b>TRANSPORTATION SALES TAX</b>
<b>FUND: 261</b>	

**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.

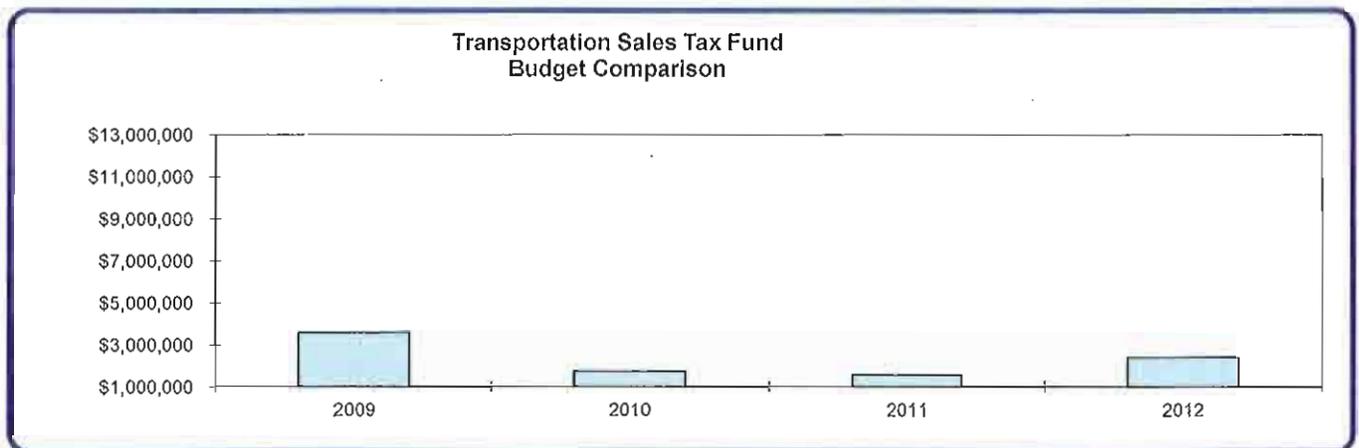
**OBJECTIVES:**

- 1 Multi-Street Surfacing Projects
- 2 Nova Chip
- 3 Sidewalk
- 4 Fourteenth Street Bridge
- 5 Airport Improvements
- 6 Review and evaluate performance measurements annually.

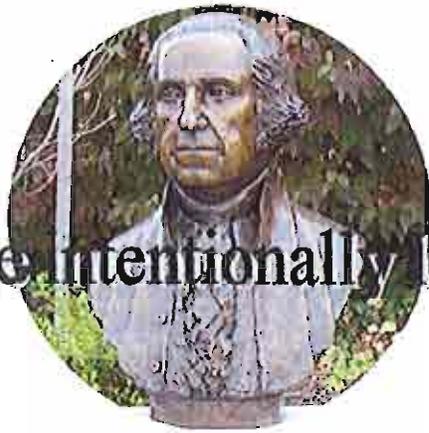
**PRIOR YEAR ACCOMPLISHMENTS:**

- 1 Fourteenth Street Bridge - Engineering Design
- 2 Front Street
- 3 Nova Chip
- 4 Sidewalk
- 5 Airport Improvements

ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	AMENDED BUDGET 2011	ORIGINAL BUDGET 2012
PROPERTY	\$3,393,900	\$1,717,061	\$1,560,645	\$2,400,000
PURCHASED SERVICES	\$178,738	\$985	\$0	\$0
<b>TOTAL BUDGET FOR TRANSPORTATION SALES TAX FUND</b>	<b>\$3,572,638</b>	<b>\$1,718,046</b>	<b>\$1,560,645</b>	<b>\$2,400,000</b>
OTHER FINANCING SOURCES	\$1,199,735	\$1,258,000	\$1,279,500	\$1,695,270



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## ENTERPRISE FUNDS-COMBINED

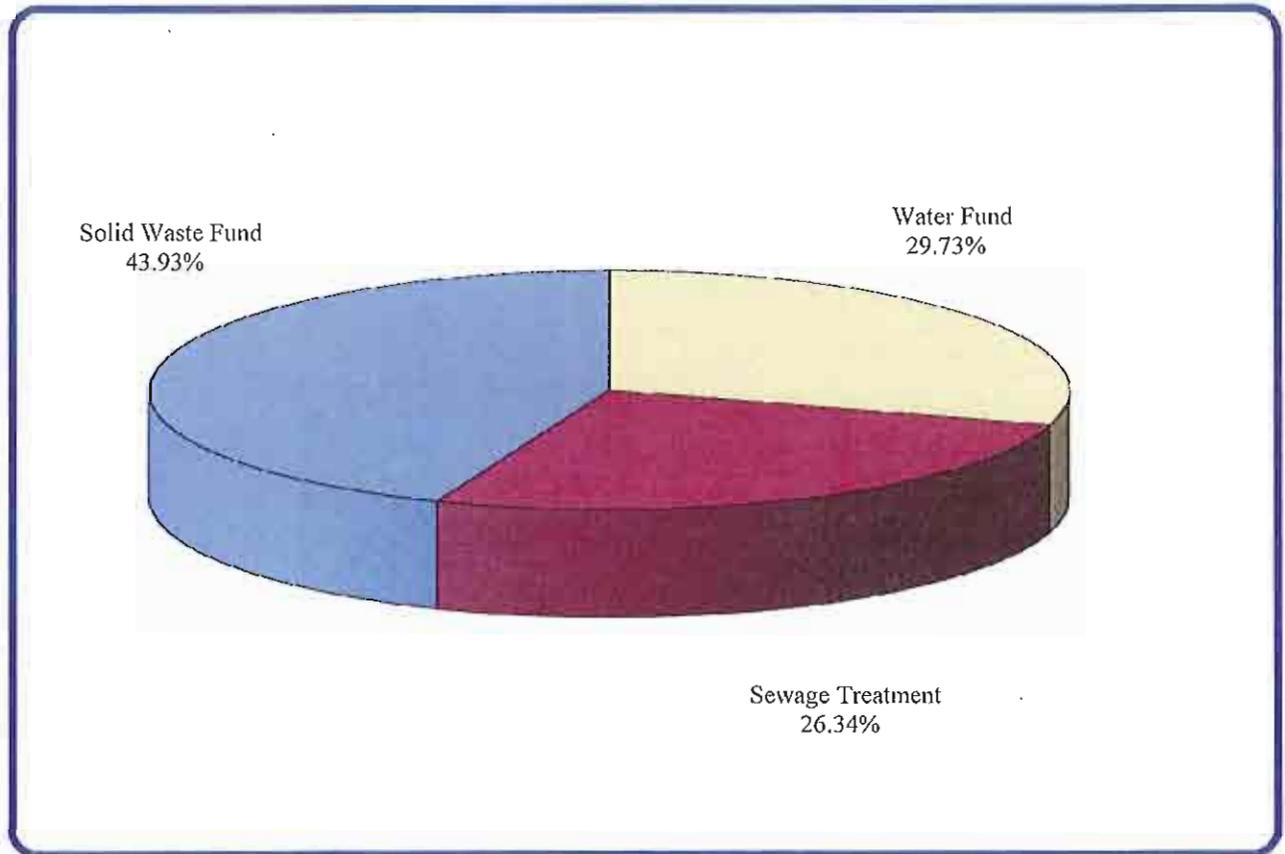
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CITY OF WASHINGTON, MISSOURI  
ENTERPRISE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS  
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Water	Sewage Treatment	Solid Waste	2012 Projected Budget	2011 Final Budget	2010 Actual
<b>OPERATING REVENUES</b>	\$ 1,466,170	\$ 2,657,200	\$ 2,182,800	\$ 6,306,170	\$ 5,815,780	\$ 5,944,622
<b>OPERATING EXPENSES</b>						
Personal services	520,875	286,675	702,570	1,510,120	1,404,920	1,416,138
Operation & maintenance	766,430	728,710	1,396,760	2,891,900	2,536,185	2,469,590
Small tools/ equipment/fixtures	10,000	5,000	1,300	16,300	34,000	-
Depreciation expense	235,000	1,145,000	260,000	1,640,000	719,000	1,635,654
<b>OPERATING EXPENSES</b>	<b>\$ 1,532,305</b>	<b>\$ 2,165,385</b>	<b>\$ 2,360,630</b>	<b>\$ 6,058,320</b>	<b>\$ 4,694,105</b>	<b>\$ 5,521,382</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(66,135)</b>	<b>491,815</b>	<b>(177,830)</b>	<b>247,850</b>	<b>1,121,675</b>	<b>423,240</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Investment income	20,500	560,400	52,000	632,900	917,500	681,271
Miscellaneous	36,000	-	-	36,000	38,600	76,359
Interest and fiscal charges	-	(905,030)	-	(905,030)	(949,925)	(977,138)
Principal - debt service	-	(975,000)	-	(975,000)	(980,000)	-
Capital outlay	(258,500)	(100,000)	-	(358,500)	(227,665)	-
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>(202,000)</b>	<b>(1,419,630)</b>	<b>52,000</b>	<b>(1,569,630)</b>	<b>(1,181,490)</b>	<b>(219,508)</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS OUT</b>	<b>(268,135)</b>	<b>(927,815)</b>	<b>(125,830)</b>	<b>(1,321,780)</b>	<b>(59,815)</b>	<b>203,732</b>
<b>TRANSFERS AND CAPITAL CONTRIBUTIONS</b>						
Capital contributions	-	-	-	-	-	25,849
Transfers in	-	-	-	-	23,333	21,750
Transfers out	-	-	-	-	(23,333)	(18,695)
<b>TOTAL TRANSFERS AND CAPITAL CONTRIBUTIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,904</b>
<b>CHANGE IN NET ASSETS</b>	<b>(268,135)</b>	<b>(927,815)</b>	<b>(125,830)</b>	<b>(1,321,780)</b>	<b>\$ (59,815)</b>	<b>\$ 232,636</b>
<b>FUND BALANCES, OCTOBER 1:</b>						
Water Fund	6,225,880	-	-	6,225,880		
Sewage Treatment Fund	-	9,949,560	-	9,949,560		
Solid Waste Fund	-	-	1,823,810	1,823,810		
Less: Invested in capital assets, net of related debt						
Water Fund	(5,115,840)	-	-	(5,115,840)		
Sewage Treatment Fund	-	(10,098,910)	-	(10,098,910)		
Solid Waste Fund	-	-	(2,568,570)	(2,568,570)		
Less: Restricted for debt service	-	(117,205)	-	(117,205)		
Less: Funding Requirements						
25% Fund Balance, assigned for operations	(383,100)	(541,300)	(590,200)	(1,514,600)		
<b>ESTIMATED FUND BALANCES, SEPTEMBER 30, 2012</b>	<b>\$ 458,805</b>	<b>\$ (1,735,670)</b>	<b>\$ (1,460,790)</b>	<b>\$ (2,737,655)</b>		

# City of Washington Enterprise Funds

## Operating Revenue by Fund

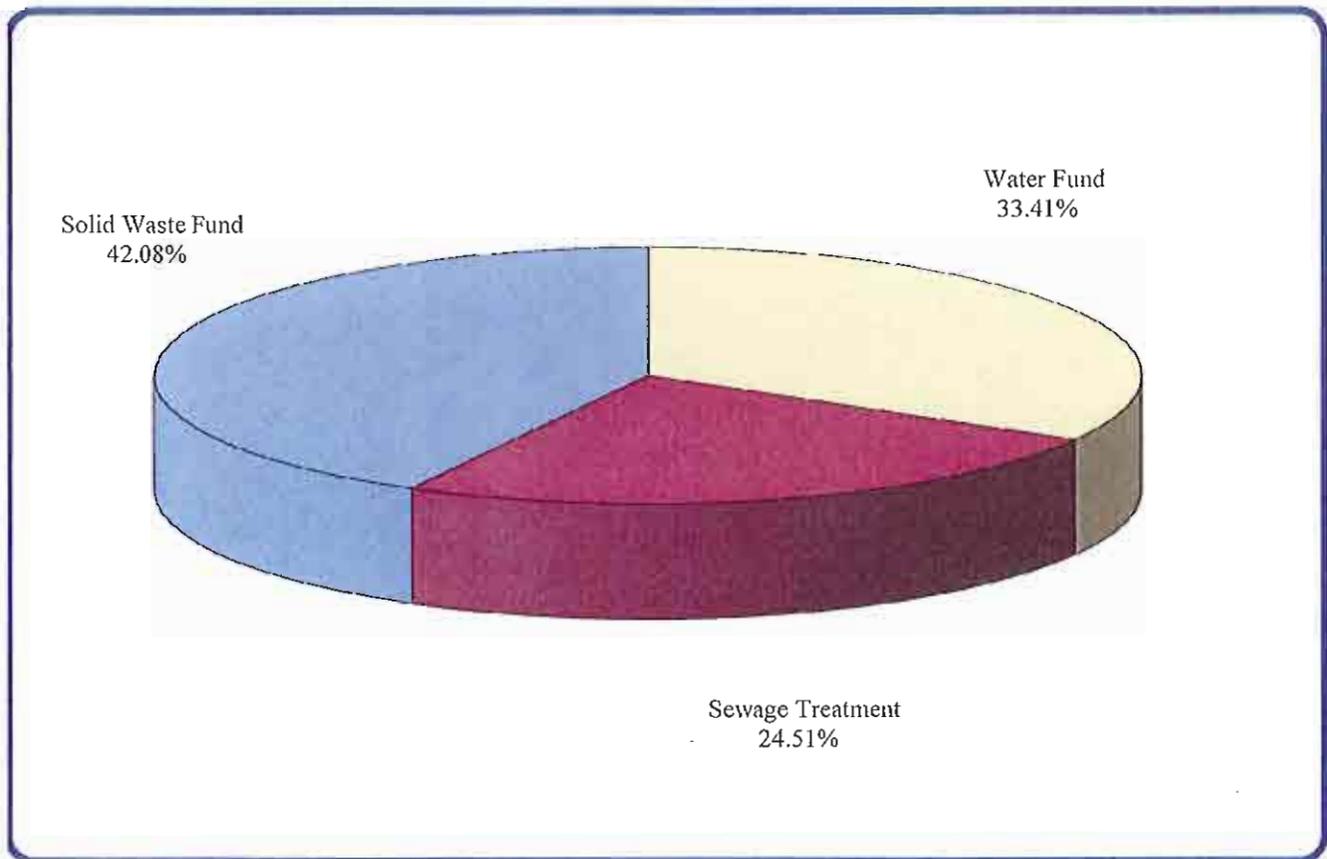


<u>Operating Revenue</u>	<u>Original Budget 2012</u>	<u>Percent of Total</u>	<u>Increase/ decrease from prev. yr.</u>	<u>Percent of Increase/ decrease</u>
Water Fund	\$1,466,170	23.25%	\$101,590	7.44%
Sewage Treatment	2,657,200	42.14%	183,700	7.43%
Solid Waste	2,182,800	34.61%	205,100	10.37%
<b>Total Operating Revenue</b>	<b>\$6,306,170</b>	<b>100.00%</b>	<b>\$490,390</b>	<b>8.43%</b>
Other Financing Sources	\$ -			

# City of Washington

## Enterprise Fund

### Operating Expenses by Fund



<u>Operating Expenses</u>	<u>Original Budget 2012</u>	<u>Percent of Total</u>	<u>Increase/decrease from prev. yr.</u>	<u>Percent of Increase/decrease</u>
Water Fund	\$1,532,305	25.29%	\$148,235	10.71%
Sewage Treatment	2,165,385	35.74%	1,003,455	86.36%
Solid Waste	2,360,630	38.97%	212,525	9.89%
<b>Total Operating Expenses</b>	<b>\$6,058,320</b>	<b>100.00%</b>	<b>\$1,364,215</b>	<b>29.06%</b>
Other Financing Uses	-			

## ENTERPRISE FUNDS-INDIVIDUAL FUNDS

**DEPARTMENT:**

**WATER**

**FUND: 40**

**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 hydrant replacement maintenance and flushing program.
2. To improve services 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.
3. Review of water system needs and enact any rates increases as necessary.
4. Continue to work as a Public Works Department while working cooperatively with the Street, Wastewater, and Parks Departments.
5. Review AMR system and related opportunities.
6. Review and evaluate performance measurements annually.

**PRIOR YEAR ACCOMPLISHMENTS:**

1. Purchased new Ford F-250 Pickup Truck
2. Completed upgrade of PLC's for SCADA System for controlling the wells and tanks.
3. Maintained tightened control over material inventory and overtime personnel cost.
4. Purchase Hurco Valve Exercising Trailer.
5. Prepared a 5-year operating budget beginning with 2012 budget.

**PERFORMANCE MEASUREMENTS:**

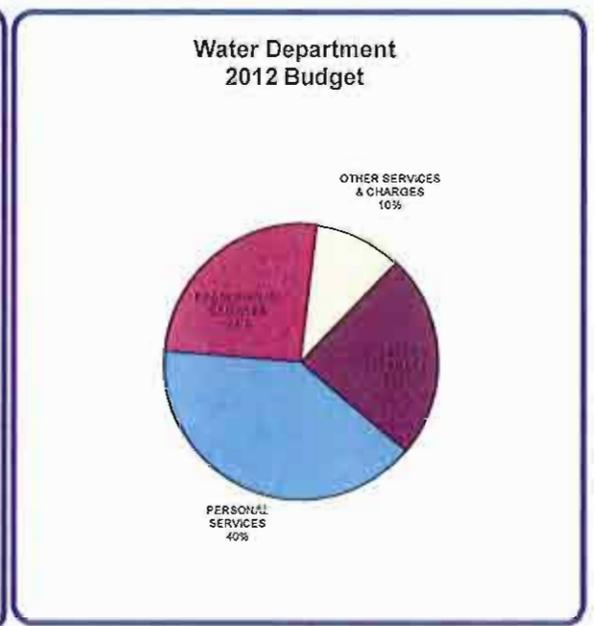
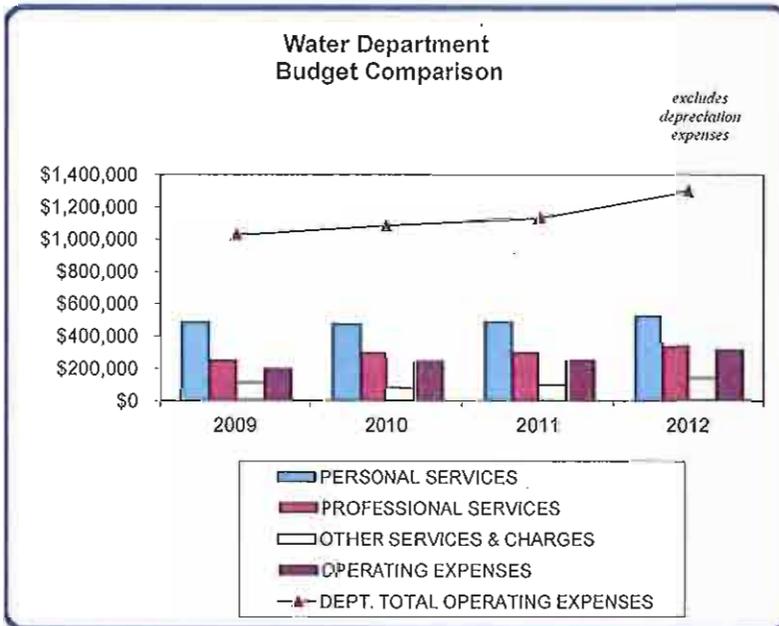
<u>Description</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Est. 2012</u>
New Meters Issued	70	70	29	29
New Meters Issued (Irrigation)	7	7	1	2
Meters Replaced	72	70	45	6,753
Locates performed	1,713	1,738	1,378	1,300
Work Orders Completed	364	350	387	350
Water Tap Permits Issued	19	20	4	15

**STAFFING:**

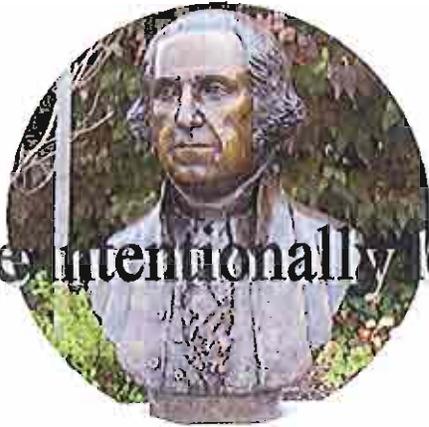
1/2 - Water and Wastewater Superintendent  
1 - Water Foreman  
1 - Heavy Equipment Operator  
1 - Truck Driver  
2 - Meter Reader  
1 - Lead Laborer  
1 - Laborer  
1/2 - Secretary  
1/2 - Clerk

<b>DEPARTMENT:</b>	<b>WATER</b>
<b>FUND: 40</b>	<b>DEPT NUMBER: 35</b>

ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	FINAL BUDGET 2011	AMENDED BUDGET 2012
PERSONAL SERVICES	\$479,980	\$472,054	\$485,395	\$520,875
PROFESSIONAL SERVICES	\$244,726	\$294,880	\$295,460	\$332,950
OTHER SERVICES & CHARGES	\$106,378	\$77,774	\$99,215	\$134,080
OPERATING EXPENSES	\$193,858	\$240,216	\$249,000	\$309,400
DEPT. TOTAL OPERATING EXPENSES	\$1,024,942	\$1,084,924	\$1,129,070	\$1,297,305
DEPRECIATION	\$254,375	\$234,195	\$255,000	\$235,000
DEPT. TOTAL OPERATING EXPENSES	\$1,279,317	\$1,319,119	\$1,384,070	\$1,532,305
PROPERTY	\$0	\$0	\$227,665	\$258,500
<b>TOTAL BUDGET FOR WATER FUND</b>	<b>\$1,279,317</b>	<b>\$1,319,119</b>	<b>\$1,611,735</b>	<b>\$1,790,805</b>
OTHER FINANCING USES	\$ 2,800	\$ -	\$ -	\$ -



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<b>DEPARTMENT:</b>	<b>SEWAGE TREATMENT</b>
<b>FUND: 41</b>	<b>DEPT NUMBER: 36</b>

**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. Implement sewer rate increases as necessary for the wastewater system operation.
5. Continue Sewer Distribution maintenance Program - cleaning, jetting and inspections.
6. Overhaul the existing sludge belt press.
7. Purchase of a sewer vacuum truck to assist with cleanig debris from manholes, ect.
8. Continue to work as a Public Works Department while working cooperatively with the Street, Water, Wastewater, and Parks Departments.
9. Review and evaluate performance measurements annually.

**PRIOR YEAR ACCOMPLISHMENTS:**

1. Work on Walnut Street Lift Station Rehabilitation Project.
2. Completed curb and gutter at the new wastewater plant.
3. Installed a sewer extension on Grand Avenue.
4. Maintained tighter control over material inventory and overtime personnel cost.
5. Prepared a 5-year operating budget beginning with 2012 budget.

**PERFORMANCE MEASUREMENTS:**

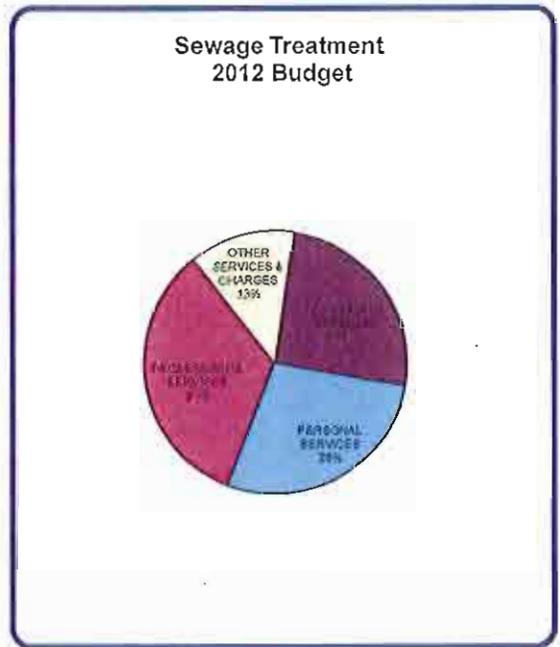
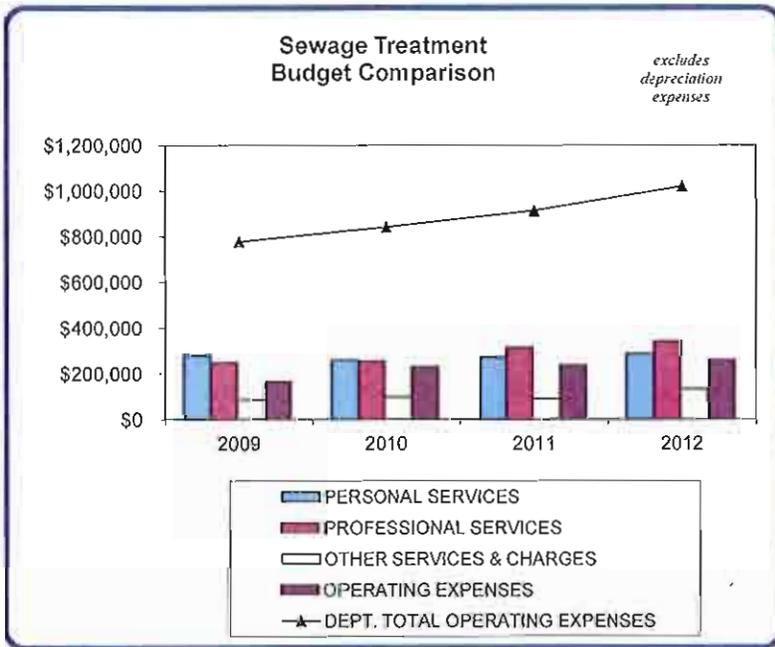
<u>Description</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Est. 2011</u>
Locates Performed	1,713	1,738	1,378	1,300
Work Orders Completed	27	20	25	20
Sewer Routine Reports	209	250	373	530

**STAFFING:**

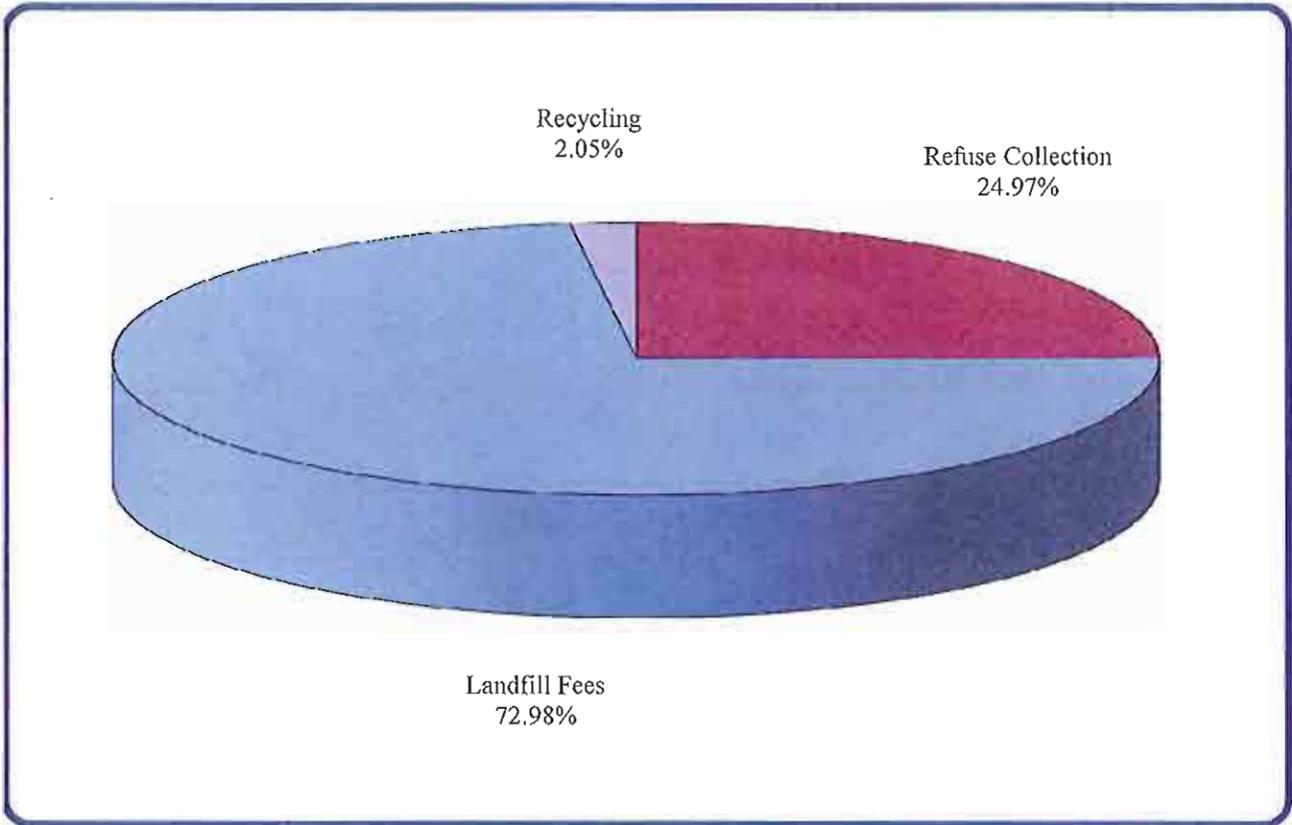
- 1/2 - Water and Wastewater Superintendent
- 1 - Treatment Plant Operator III
- 1 - Lab Technician
- 1 - Wastewater Operator II/Maintenance Mechanic
- 3 - Wastewater Operator 1
- 1/2 - Secretary
- 1/2 - Clerk
- 1 - Perm Part Time Laborer

<b>DEPARTMENT:</b>	<b>SEWAGE TREATMENT</b>
<b>FUND: 41</b>	<b>DEPT NUMBER: 36</b>

ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	AMENDED BUDGET 2011	ORIGINAL BUDGET 2012
PERSONAL SERVICES	\$279,746	\$260,251	\$272,015	\$286,675
PROFESSIONAL SERVICES	\$248,249	\$254,997	\$314,750	\$341,730
OTHER SERVICES & CHARGES	\$85,740	\$97,008	\$90,165	\$132,430
OPERATING EXPENSES	\$165,093	\$230,553	\$237,000	\$259,550
DEPT. TOTAL OPERATING EXPENSES	\$778,828	\$842,809	\$913,930	\$1,020,385
DEPRECIATION	\$247,691	\$1,144,242	\$248,000	\$1,145,000
DEPT. TOTAL OPERATING EXPENSES	\$1,026,519	\$1,987,051	\$1,161,930	\$2,165,385
PROPERTY	\$0	\$0	\$0	\$100,000
DEBT SERVICE	\$29,067	\$977,138	\$1,909,925	\$1,880,030
<b>TOTAL BUDGET FOR SEWER TREATMENT</b>	<b>\$1,055,586</b>	<b>\$2,964,189</b>	<b>\$3,071,855</b>	<b>\$4,145,415</b>
OTHER FINANCING USES	\$ 1,600	\$ 10,495	\$ 23,333	\$ -



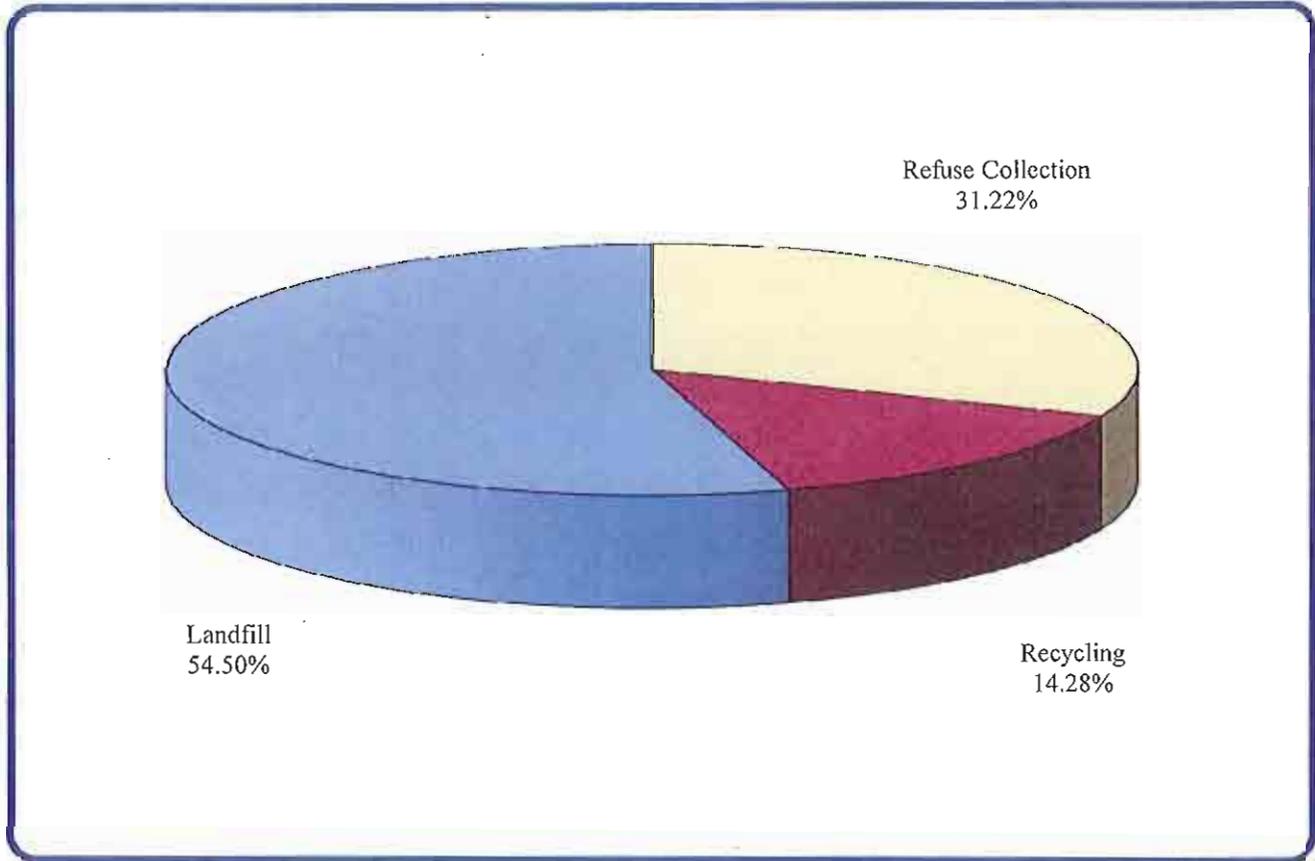
# City of Washington Solid Waste Fund Operating Revenue by Fund



<u>Operating Revenue</u>	<u>Original Budget 2012</u>	<u>Percent of Total</u>	<u>Increase/decrease from prev. yr.</u>	<u>Percent of Increase/decrease</u>
Refuse Collection	\$587,050	26.89%	\$144,350	32.61%
Landfill	1,530,750	70.13%	55,750	3.78%
Recycling	65,000	2.98%	5,000	8.33%
<b>Total Revenue</b>	<b>\$2,182,800</b>	<b>100.00%</b>	<b>\$205,100</b>	<b>10.37%</b>

# City of Washington Solid Waste Fund

## Operating Expenses by Department



<u>Operating Expenses</u>	<u>Original Budget 2012</u>	<u>Percent of Total</u>	<u>Increase/ decrease from prev. yr.</u>	<u>Percent of Increase/ decrease</u>
Refuse Collection	\$649,370	27.51%	\$33,590	5.45%
Landfill	1,364,655	57.81%	128,615	10.41%
Recycling	346,605	14.68%	50,320	16.98%
<b>Total Operating Expenses</b>	<b>\$2,360,630</b>	<b>100.00%</b>	<b>\$212,525</b>	<b>13.35%</b>

<b>DEPARTMENT:</b>	REFUSE COLLECTION
<b>FUND: 42</b>	<b>DEPT NUMBER: 37</b>

**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.
2. Reduce workplace accidents and claims.
3. Review and evaluate performance measurements annually.

**PRIOR YEAR ACCOMPLISHMENTS:**

- 2 Reduce worker's compensation claims by promoting a safe work environment.
- 3 Prepared a 5-year operating budget beginning with 2012 budget.

**PERFORMANCE MEASUREMENTS:**

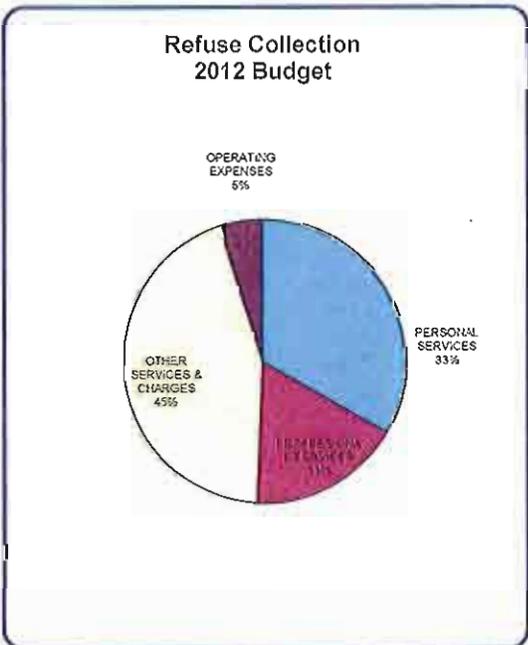
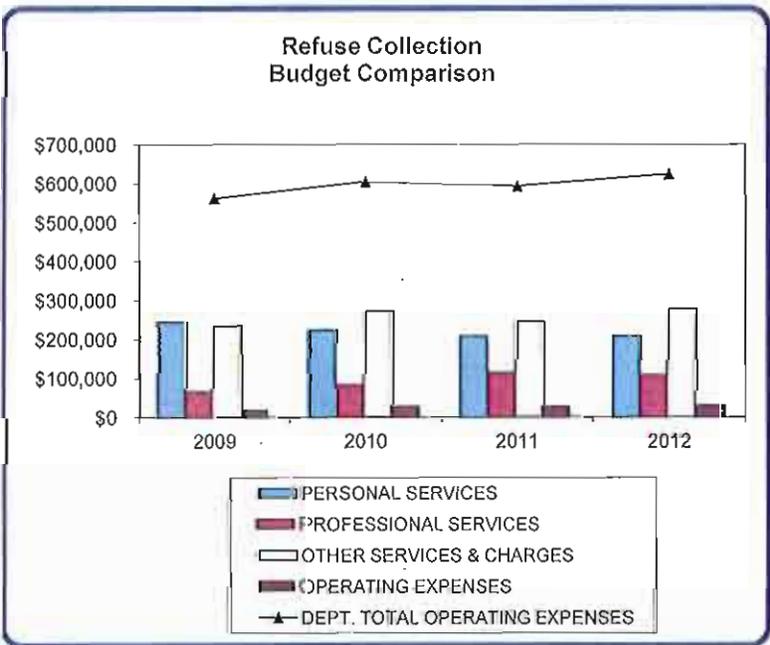
<u>Description</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>Estimated 2012</u>
Trash customers	6,616	6,217	5,742	5,755	6,220
Tons of trash collected	29,715	33,322	37,000	31,273	33,000

**STAFFING:**

- 1 - Foreman/Mechanic
- 2 - Truck Driver
- 2 - Laborer I

<b>DEPARTMENT:</b>	<b>REFUSE COLLECTION</b>
<b>FUND: 42</b>	<b>DEPT NUMBER: 37</b>

ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	AMENDED BUDGET 2011	ORIGINAL BUDGET 2012
PERSONAL SERVICES	\$243,768	\$223,765	\$207,665	\$207,945
PROFESSIONAL SERVICES	\$66,107	\$82,836	\$113,630	\$108,310
OTHER SERVICES & CHARGES	\$234,110	\$271,572	\$245,670	\$277,675
OPERATING EXPENSES	\$18,158	\$26,925	\$26,815	\$30,440
DEPT. TOTAL OPERATING EXPENSES	\$562,143	\$605,098	\$593,780	\$624,370
DEPRECIATION	\$21,813	\$21,813	\$22,000	\$25,000
DEPT. TOTAL OPERATING EXPENSES	\$583,956	\$626,911	\$615,780	\$649,370
PROPERTY	\$0	\$0	\$0	\$0
DEBT SERVICE	\$0	\$0	\$0	\$0
<b>TOTAL BUDGET FOR REFUSE COLL.</b>	<b>\$583,956</b>	<b>\$626,911</b>	<b>\$615,780</b>	<b>\$649,370</b>
OTHER FINANCING USES	\$ 1,600	\$ 8,200	\$ -	\$ -



<b>DEPARTMENT:</b>	LANDFILL
<b>FUND: 42</b>	<b>DEPT NUMBER: 38</b>

**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.
2. Reduce workplace accidents and claims.
3. Review and evaluate performance measurements annually.

**PRIOR YEAR ACCOMPLISHMENTS:**

1. Reduce worker compensation claims by promoting a safe work environment.
2. Prepared a 5-year operating budget beginning with 2012 budget.

**PERFORMANCE MEASUREMENTS:**

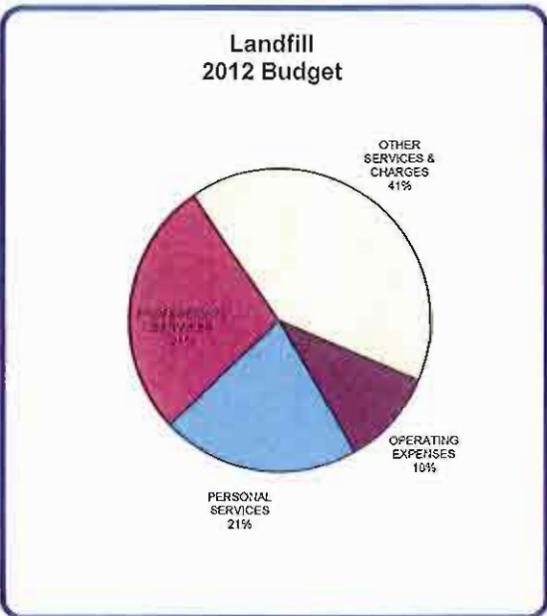
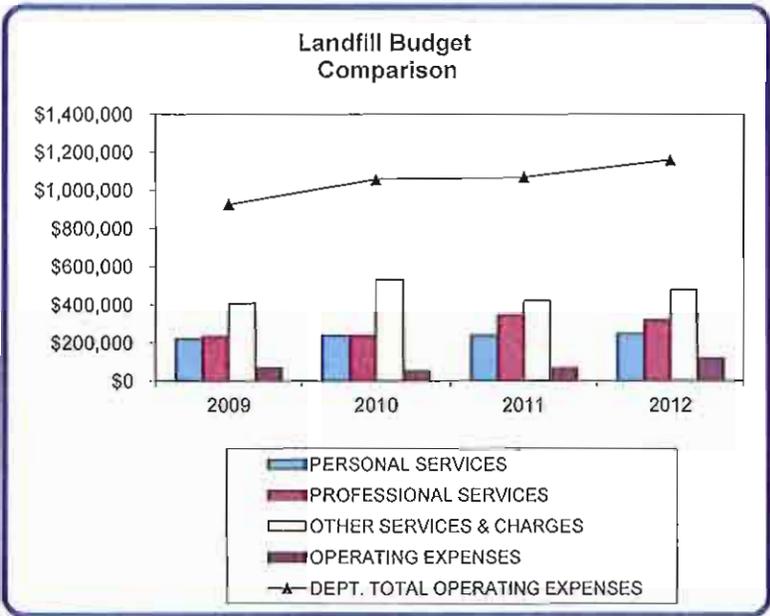
<u>Description</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>Estimated 2012</u>
Tons of trash added	29,715	33,322	37,000	31,273	33000
Percentage of landfill closed	38	41	44	48	51

**STAFFING:**

- 2 - Heavy Equipment Operator
- 1 - Laborer I

<b>DEPARTMENT:</b>	<b>LANDFILL</b>
<b>FUND: 42</b>	<b>DEPT NUMBER: 38</b>

ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	AMENDED BUDGET 2011	ORIGINAL BUDGET 2012
PERSONAL SERVICES	\$219,925	\$236,192	\$238,055	\$246,360
PROFESSIONAL SERVICES	\$233,773	\$238,019	\$345,270	\$318,655
OTHER SERVICES & CHARGES	\$406,480	\$529,458	\$419,915	\$476,230
OPERATING EXPENSES	\$66,560	\$52,836	\$65,800	\$118,410
DEPT. TOTAL OPERATING EXPENSES	\$926,738	\$1,056,505	\$1,069,040	\$1,159,655
DEPRECIATION	\$167,420	\$208,339	\$167,000	\$205,000
DEPT. TOTAL OPERATING EXPENSES	\$1,094,158	\$1,264,844	\$1,236,040	\$1,364,655
PROPERTY	\$0	\$0	\$0	\$0
DEBT SERVICES	\$0	\$0	\$0	\$0
<b>TOTAL BUDGET FOR LANDFILL</b>	<b>\$1,094,158</b>	<b>\$1,264,844</b>	<b>\$1,236,040</b>	<b>\$1,364,655</b>



<b>DEPARTMENT:</b>	<b>RECYCLING</b>
<b>FUND: 42</b>	<b>DEPT NUMBER: 39</b>

**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.
2. Reduce workplace accidents and claims.
3. Review and evaluate performance measurements annually.

**PRIOR YEAR ACCOMPLISHMENTS:**

1. Reduce workers compensation claims by promoting a safe work environment.
2. Prepared a 5-year operating budget beginning with 2012 budget.

**PERFORMANCE MEASUREMENTS:**

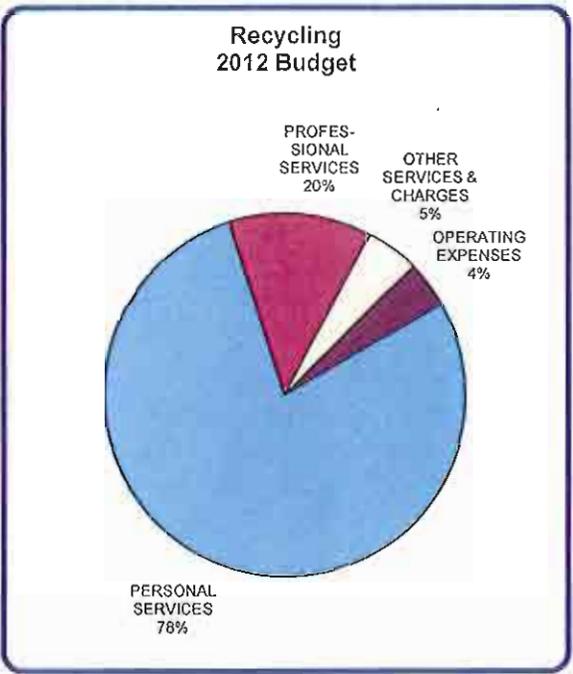
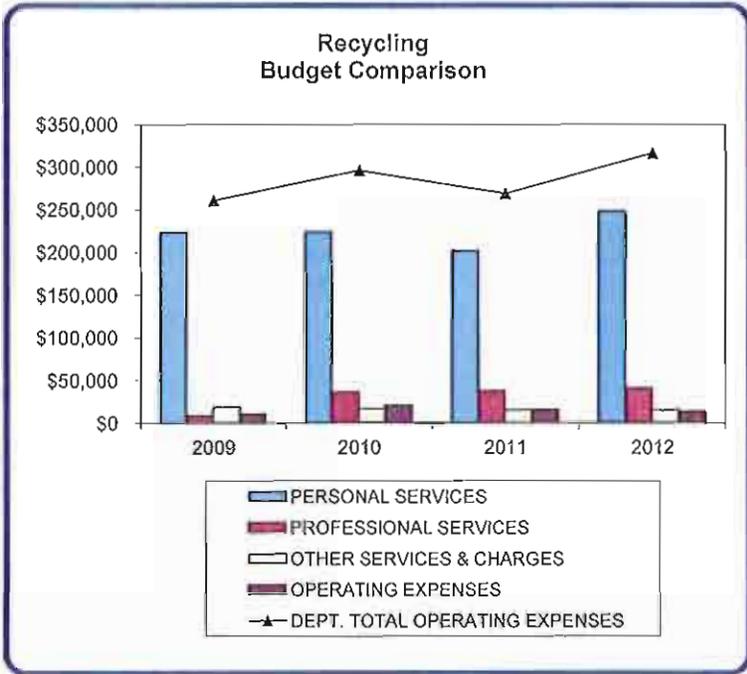
<u>Description</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>Estimated 2012</u>
Pounds of plastic recycled					
#1 PETE	36,960	37,220	37,100	37,100	35,620
#2 HDPE	69,700	70,000	39,800	39,800	108,900

**STAFFING:**

- 2 - Laborer
- 1 - Truck Driver
- 1 - Recycle Collector

<b>DEPARTMENT:</b>	<b>RECYCLING</b>
<b>FUND: 42</b>	<b>DEPT NUMBER: 39</b>

ACCOUNT TITLE	ACTUAL 2009	ACTUAL 2010	AMENDED BUDGET 2011	ORIGINAL BUDGET 2012
PERSONAL SERVICES	\$223,537	\$223,876	\$201,790	\$248,265
PROFESSIONAL SERVICES	\$8,313	\$35,850	\$37,310	\$40,280
OTHER SERVICES & CHARGES	\$18,621	\$16,529	\$14,600	\$14,885
OPERATING EXPENSES	\$10,739	\$20,135	\$15,585	\$13,175
DEPT. TOTAL OPERATING EXPENSES	\$261,210	\$296,390	\$269,285	\$316,605
DEPRECIATION	\$27,065	\$27,065	\$27,000	\$30,000
DEPT. TOTAL OPERATING EXPENSES	\$288,275	\$323,455	\$296,285	\$346,605
PROPERTY	\$0	\$0	\$0	\$0
DEBT SERVICES	\$0	\$0	\$0	\$0
<b>TOTAL BUDGET FOR RECYCLING</b>	<b>\$288,275</b>	<b>\$323,455</b>	<b>\$296,285</b>	<b>\$346,605</b>



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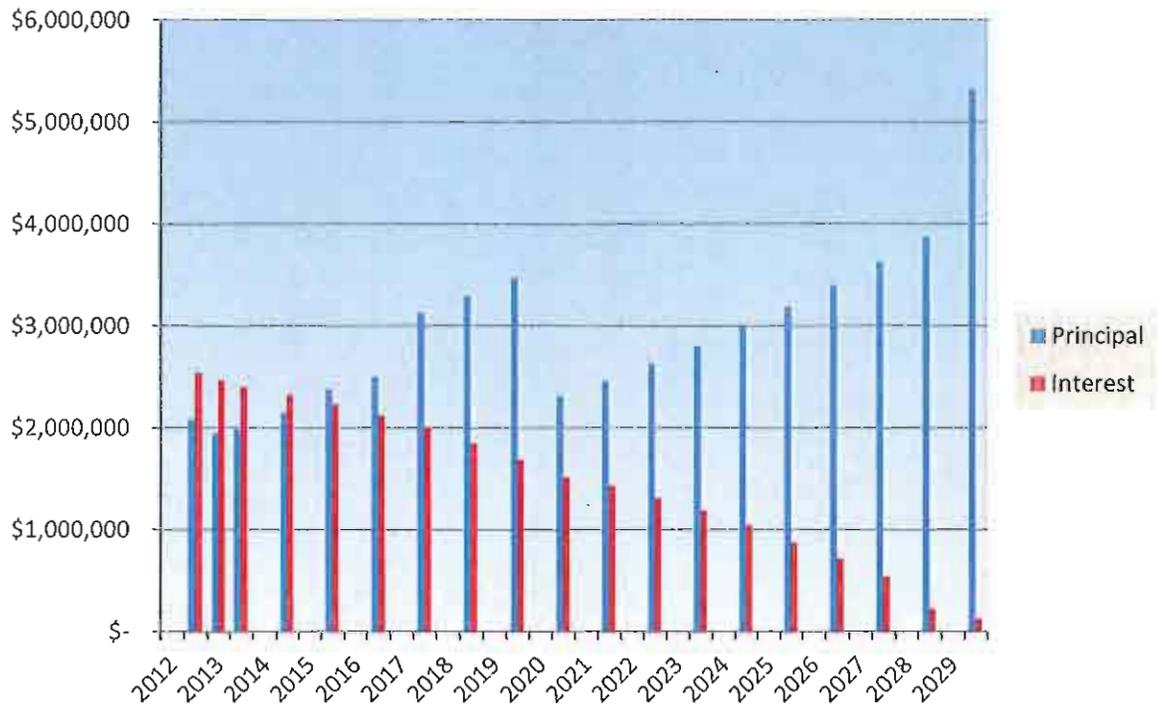
## DEBT SERVICE SCHEDULES

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CITY OF WASHINGTON, MISSOURI  
**DEBT SERVICE FUNDS**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>COPS</u>	<u>Downtown TIF - RPA #1</u>	<u>Rhine River TIF - RPA #2</u>	<u>2012 Projected Budget</u>	<u>2011 Final Budget</u>
<b>REVENUES</b>					
Taxes	\$ -	\$ 165,350	500	\$ 166,850	\$ 155,000
Investment income	168,615	4,000	-	172,615	2,000
<b>TOTAL REVENUES</b>	<b>168,615</b>	<b>169,350</b>	<b>500</b>	<b>338,465</b>	<b>157,000</b>
<b>EXPENDITURES</b>					
Operation & maintenance	-	175,000	-	175,000	350,000
Capital Outlay	-	-	1,322,212	1,322,212	2,644,424
Debt service - principal	1,095,000	-	-	1,095,000	5,000
Debt service - interest	1,744,600	-	-	1,744,600	1,274,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,839,600</b>	<b>\$ 175,000</b>	<b>\$ 1,322,212</b>	<b>\$ 4,336,812</b>	<b>\$ 1,279,500</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(2,670,985)</b>	<b>(5,650)</b>	<b>(1,321,712)</b>	<b>(3,998,347)</b>	<b>(1,122,500)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Note Proceeds	-	-	1,322,212	1,322,212	-
Transfers in	2,668,985	-	-	2,668,985	1,279,500
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 2,668,985</b>	<b>\$ -</b>	<b>\$ 1,322,212</b>	<b>\$ 3,991,197</b>	<b>\$ 1,279,500</b>
<b>NET CHANGE IN FUND BLANCE</b>	<b>(2,000)</b>	<b>(5,650)</b>	<b>500</b>	<b>(7,150)</b>	<b>\$ 157,000</b>
FUND BALANCES, OCTOBER 1	2,953,150	293,470	-	3,246,620	2,994,530
<b>ESTIMATED FUND BALANCES, SEPTEMBER 30, 2012</b>	<b>\$ 2,951,150</b>	<b>\$ 287,820</b>	<b>\$ 500</b>	<b>\$ 3,239,470</b>	<b>\$ 3,151,530</b>

## Annual Debt Service Payments



2008 Certificates of Participation  
Debt Service Schedule

	Principal	Interest	Total	Debt Service FY Ending 9/30	Interest Rate
10/1/2008	\$ -	\$ 558,485	\$ 558,485	\$ -	
4/1/2009	-	636,249	636,249	1,194,734	
10/1/2009	-	636,249	636,249		
4/1/2010	5,000	636,249	641,249	1,277,498	2.800%
10/1/2010	-	636,179	636,179		
4/1/2011	5,000	636,179	641,179	1,277,358	3.050%
10/1/2011	-	636,102	636,102		
4/1/2012	75,000	636,102	711,102	1,347,204	3.300%
10/1/2012	-	634,865	634,865		
4/1/2013	15,000	634,865	649,865	1,284,730	3.500%
10/1/2013	-	634,603	634,603		
4/1/2014	15,000	634,603	649,603	1,284,206	3.700%
10/1/2014	-	634,325	634,325		
4/1/2015	145,000	634,325	779,325	1,413,650	3.800%
10/1/2015	-	631,570	631,570		
4/1/2016	315,000	631,570	946,570	1,578,140	3.950%
10/1/2016	-	625,349	625,349		
4/1/2017	385,000	625,349	1,010,349	1,635,698	4.100%
10/1/2017	-	617,456	617,456		
4/1/2018	960,000	617,456	1,577,456	2,194,912	4.200%
10/1/2018	-	597,296	597,296		
4/1/2019	1,065,000	597,296	1,662,296	2,259,592	4.350%
10/1/2019	-	574,132	574,132		
4/1/2020	1,180,000	574,133	1,754,133	2,328,265	4.400%
10/1/2020	-	548,173	548,173		
4/1/2021	1,300,000	548,172	1,848,172	2,396,345	4.500%
10/1/2021	-	518,923	518,923		
4/1/2022	1,435,000	518,923	1,953,923	2,472,846	4.600%
10/1/2022	-	485,918	485,918		
4/1/2023	1,575,000	485,918	2,060,918	2,546,836	4.700%
10/1/2023	-	448,905	448,905		
4/1/2024	1,725,000	448,905	2,173,905	2,622,810	4.750%
10/1/2024	-	407,936	407,936		
4/1/2025	1,890,000	407,936	2,297,936	2,705,872	4.800%
10/1/2025	-	362,576	362,576		
4/1/2026	2,060,000	362,576	2,422,576	2,785,152	4.850%
10/1/2026	-	312,621	312,621		
4/1/2027	2,250,000	312,621	2,562,621	2,875,242	4.875%
10/1/2027	-	257,778	257,778		
4/1/2028	2,450,000	257,778	2,707,778	2,965,556	4.900%
10/1/2028	-	197,752	197,752		
4/1/2029	2,660,000	197,752	2,857,752	3,055,504	4.950%
10/1/2029	-	131,917	131,917		
4/1/2030	5,330,000	131,917	5,461,917	5,593,834	4.950%
	<u>\$ 26,840,000</u>	<u>\$ 22,255,984</u>	<u>\$ 49,095,984</u>	<u>\$ 49,095,984</u>	

The 2008 COPS is accounted for in COP debt service fund.

2010 Certificates of Participation  
Debt Service Schedule

	Principal	Interest	Total	Debt Service FY Ending 9/30	Interest Rate	Federal Subsidy Payment
4/1/2011	\$ -	\$ 125,722	\$ 125,722	\$ 125,722	2.000%	44,003
10/1/2011	1,020,000	245,979	1,265,979			168,615
4/1/2012	-	235,779	235,779	1,501,758	2.750%	
10/1/2012	1,035,000	235,779	1,270,779			160,064
4/1/2013	-	221,548	221,548	1,492,326	3.250%	
10/1/2013	1,055,000	221,548	1,276,548			149,083
4/1/2014	-	204,404	204,404	1,480,951	3.600%	
10/1/2014	1,075,000	204,404	1,279,404			136,310
4/1/2015	-	185,054	185,054	1,464,458	4.000%	
10/1/2015	1,105,000	185,054	1,290,054			121,803
4/1/2016	-	162,954	162,954	1,453,008	4.600%	
10/1/2016	1,135,000	162,954	1,297,954			104,931
4/1/2017	-	136,849	136,849	1,434,803	5.000%	
10/1/2017	1,170,000	136,849	1,306,849			85,557
4/1/2018	-	107,599	107,599	1,414,448	5.350%	
10/1/2018	1,210,000	107,599	1,317,599			63,990
4/1/2019	-	75,231	75,231	1,392,830	5.750%	
10/1/2019	1,255,000	75,231	1,330,231			40,033
4/1/2020	-	39,150	39,150	1,369,381	6.000%	
10/1/2020	1,305,000	39,150	1,344,150			13,703
4/1/2021	-	-	-	1,344,150		
	<u>\$ 11,365,000</u>	<u>\$ 3,108,834</u>	<u>\$ 14,473,834</u>	<u>\$ 14,473,834</u>		

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

2007B Leasehold Revenue Bonds  
Debt Service Schedule

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

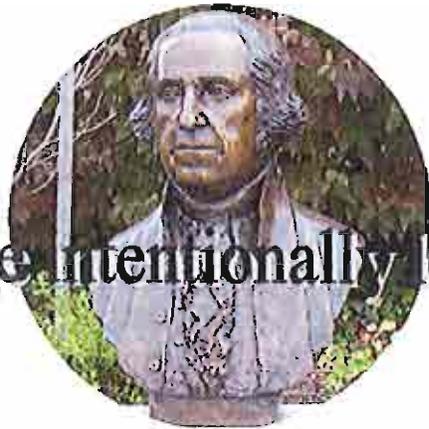
The 2007B Leasehold Revenue bonds are accounted for in the sewage treatment fund.

2001B Leasehold Revenue Bonds  
Debt Service Schedule

	Principal	Interest	Total	Debt Service FY Ending 9/30	Interest Rate
1/1/1993	\$ -	\$ 46,452	\$ 46,452	\$ -	
7/1/1993	30,000	39,816	69,816	116,268	3.750%
1/1/1994	-	39,254	39,254		
7/1/1994	40,000	39,254	79,254	118,508	4.500%
1/1/1995	-	38,354	38,354		
7/1/1995	40,000	38,354	78,354	116,708	4.900%
1/1/1996	-	37,374	37,374		
7/1/1996	40,000	37,374	77,374	114,748	5.200%
1/1/1997	-	36,334	36,334		
7/1/1997	45,000	36,334	81,334	117,668	5.400%
1/1/1998	-	35,119	35,119		
7/1/1998	45,000	35,119	80,119	115,238	5.600%
1/1/1999	-	33,859	33,859		
7/1/1999	50,000	33,859	83,859	117,718	5.800%
1/1/2000	-	32,409	32,409		
7/1/2000	50,000	32,409	82,409	114,818	5.900%
1/1/2001	-	30,934	30,934		
7/1/2001	55,000	30,934	85,934	116,868	6.000%
1/1/2002	-	29,284	29,284		
7/1/2002	60,000	29,284	89,284	118,568	6.100%
1/1/2003	-	27,454	27,454		
7/1/2003	65,000	27,454	92,454	119,908	6.450%
1/1/2004	-	25,358	25,358		
7/1/2004	65,000	25,358	90,358	115,716	6.450%
1/1/2005	-	23,261	23,261		
7/1/2005	70,000	23,261	93,261	116,522	6.450%
1/1/2006	-	21,004	21,004		
7/1/2006	75,000	21,004	96,004	117,008	6.450%
1/1/2007	-	18,585	18,585		
7/1/2007	80,000	18,585	98,585	117,170	6.450%
1/1/2008	-	16,005	16,005		
7/1/2008	85,000	16,005	101,005	117,010	6.450%
1/1/2009	-	13,263	13,263		
7/1/2009	90,000	13,263	103,263	116,526	6.550%
1/1/2010	-	10,316	10,316		
7/1/2010	100,000	10,316	110,316	120,632	6.550%
1/1/2011	-	7,041	7,041		
7/1/2011	105,000	7,041	112,041	119,082	6.550%
1/1/2012	-	3,601	3,601		
7/1/2012	110,000	3,601	113,601	117,202	6.550%
	<u>\$ 1,300,000</u>	<u>\$ 1,043,886</u>	<u>\$ 2,343,886</u>	<u>\$ 2,343,886</u>	

The 2001B Leasehold Revenue bonds are accounted for in the sewage treatment fund.

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## AGENCY FUNDS

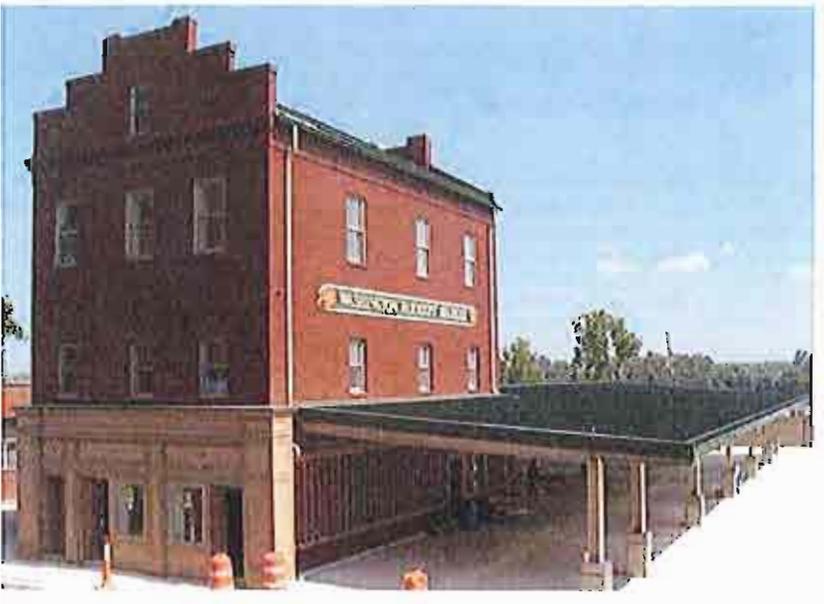
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CITY OF WASHINGTON, MISSOURI  
 AGENCY FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Taxable Industrial Revenue Bonds (HBAS Manufacturing Inc - Project, Series 2005	Recovery Zone Facility Revenue Bonds Valent Aerostructures Project, Series 2010 A,B & C	Projected	2011 Final Budget
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ 487,250
Rents	973,940	3,125,545	4,099,485	3,192,150
<b>TOTAL REVENUES</b>	<b>973,940</b>	<b>3,125,545</b>	<b>4,099,485</b>	<b>3,679,400</b>
<b>EXPENDITURES</b>				
Capital Outlay	-	2,711,800	2,711,800	487,250
Debt service - principal	822,940	163,745	986,685	3,000,000
Debt service - interest	151,000	250,000	401,000	192,150
<b>TOTAL EXPENDITURES</b>	<b>\$ 973,940</b>	<b>\$ 3,125,545</b>	<b>\$ 4,099,485</b>	<b>\$ 3,679,400</b>
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
<b>NET CHANGE IN FUND BLANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>
FUND BALANCES, OCTOBER 1,	-	-	-	-
<b>ESTIMATED FUND BALANCES, SEPTEMBER 30, 2012</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

**CITY OF WASHINGTON, MISSOURI**

**LONG-RANGE  
CAPITAL BUDGET PLAN  
FISCAL YEAR 2012-2016**



Washington Farmers Market



New Wastewater Treatment Plant - 2009

**CITY OF WASHINGTON, MISSOURI**  
**Fiscal 2012-2016 Budgets**

**Introduction**

The 2012-2016 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 years 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 prioritized by year with cost estimates assigned. City management reviews the staff recommendations and overall impact of projects, including revenues needed to finance the projects, the need to issue debt, potential impact on tax rate, and operations and maintenance costs.

Through various budget workshops, City Council reviews the proposed long-range capital budget and any recommended changes are incorporated into the final annual operating budget document for the City. Upon Council adoption, the five-year document is reproduced and distributed for implementation of the projects.

**2012-2016 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 operating budget. These operating costs may include salaries, equipment, repair and maintenance, and other miscellaneous expenditures.

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

**Factor's Affecting this Budget**

In April 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 a slight recovery in sales tax revenues in 2011, and subsequently budgeted a 2% increase in estimated 2012 sales tax revenue. Projects are expected to progress on schedule with the City closely monitoring monthly sales tax and yearly trends.

To help expedite Capital Improvement Sales Tax projects approved with the renewal, Certificates of Participation (COPs) were issued by the city in December 2010. Proceeds from the sale of the COP's is expected to fund the library expansion, fire training center projects, computer hardware, and various park improvements.

No extra city staff will be needed for items listed in capital budget. All annual support or maintenance requirements are included in the operating budget of the respective department. Any non-routine costs are considered insignificant and, therefore, are not included in this budget.

**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.

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 and older piece of equipment.

#### 2012 Project Highlights

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

The library expansion project is estimated to cost \$3,400,000 and is expected to be completed by early spring in 2012. The last major expansion of library services was in 1980. This project will renovate space previously occupied by the police department and will double the space available for patrons of the library. The additional space will allow expansion of children and adult programs and provide a large meeting space for children's activities and community groups. It will also increase public access to computers from the 12 currently in use to over 30. Private and group study space will be expanded in addition to leisure reading areas. The building will be equipped with an open stairway and an elevator for convenient access to both levels.

Another big project to be funded with Capital Improvement Sales tax is going to be Phase II of the Fire Training Center estimated to cost \$1,650,000 and be complete by early spring of 2012. Phase II will provide a multi-purpose facility to enhance the capabilities of our professional volunteers. Training is the basis for improving fire-fighter safety and performance. This facility will also have a garage/storage are for Command and Haz-Mat Response vehicles and an additional pumper.

Street improvements and other projects funded from the Transportation Sales Tax Fund are expected to cost \$2,400,000 in FY 2012. Approximately \$2,119,000 will be reimbursed from federal grant money. These projects include Front Street, Fourteenth Street bridge and road work, Highway 100 Enhancement and the Ultra Bonded Surface program which are expected to be complete by September 2012.

#### Items rebudgeted in 2011-2012 from prior year:

New Vehicle for Volunteer Fire Department \$45,000 - This vehicle was not purchased in the 2010-2011 budget because the 1991 GMC that will be replaced was deemed to be in safe condition with minimal repair and maintenance needs.

3/4 Ton Pickup Truck for Street Department \$33,000 - This truck was not purchased in the 2010-2011 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.

953C Caterpillar Crawler Loader w/4 in 1 Bucket for Street Department \$221,000 - This loader was not purchased in the 2010-2011 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 2010-2011 budget year, with the anticipated remaining estimated cost portion rebudgeted into the 2011-2012 budget. The reason several of these projects were not completed in the 2010-2011 budget 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 2010-2011 include:

Purchased New Zodiac Boat  
Purchased 2 New Pickup Trucks  
Purchased 3 New Police Vehicles  
Purchased 2 New Salt Spreaders  
Purchased New Governmental Accounting Software Package  
Upgraded city's hardware system  
Fairgrounds Fencing & Loading Dock  
2011 Nova Chip Program  
Water and Sewer Line System Improvements  
Emergency Notification System (Code Red)  
Outdoor Siren



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:

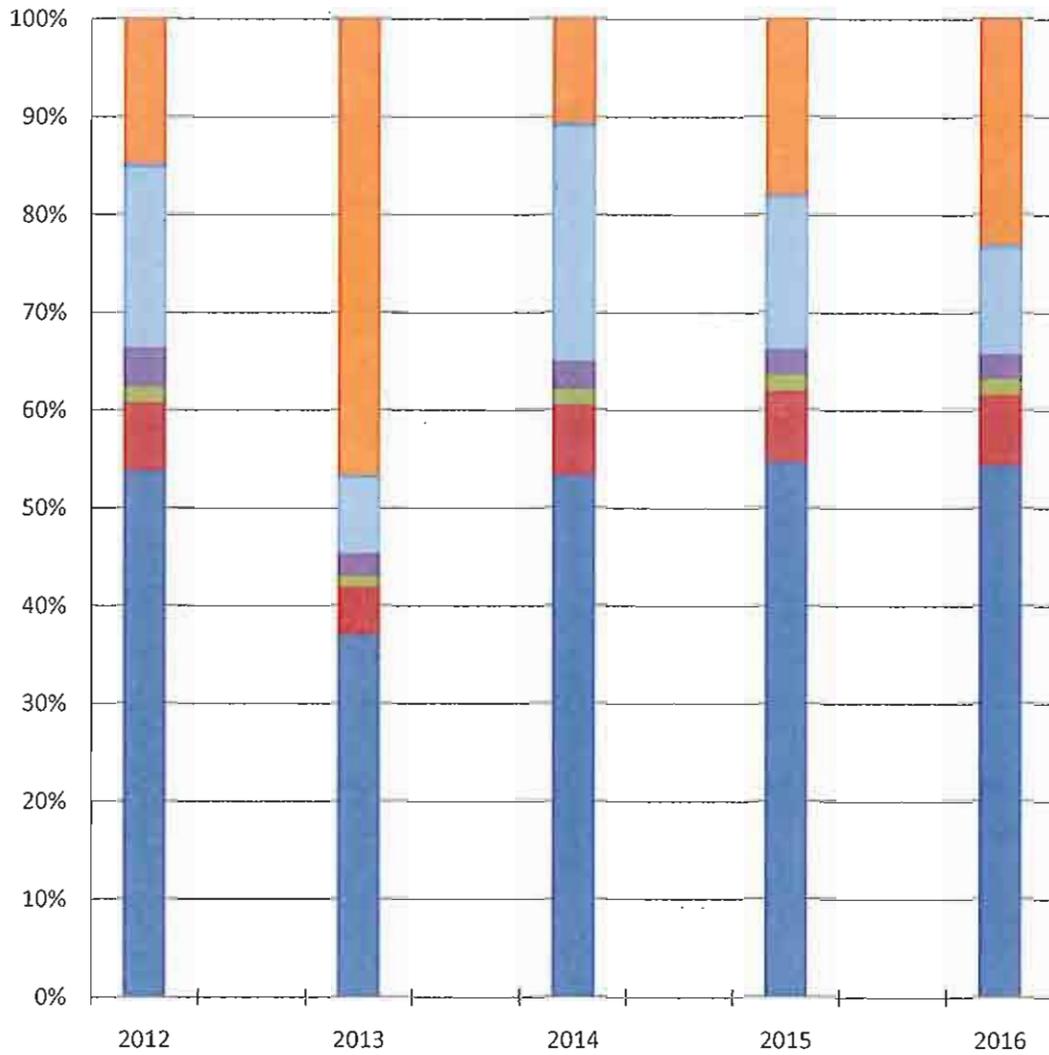
<u>Asset</u>	<u>Years</u>
Buildings	10-50
Other improvements	10-25
Machinery and equipment	2-15
Vehicles	5-12
Utility systems	50
Infrastructure	20-40

**CITY OF WASHINGTON, MISSOURI**  
**SUMMARY PAGE - CAPITAL REQUEST**  
**Fiscal 2012-2016 Budgets**

**Combined Statement of Revenues, Expenditures & Changes in Fund Balance-Capital Program Funds**

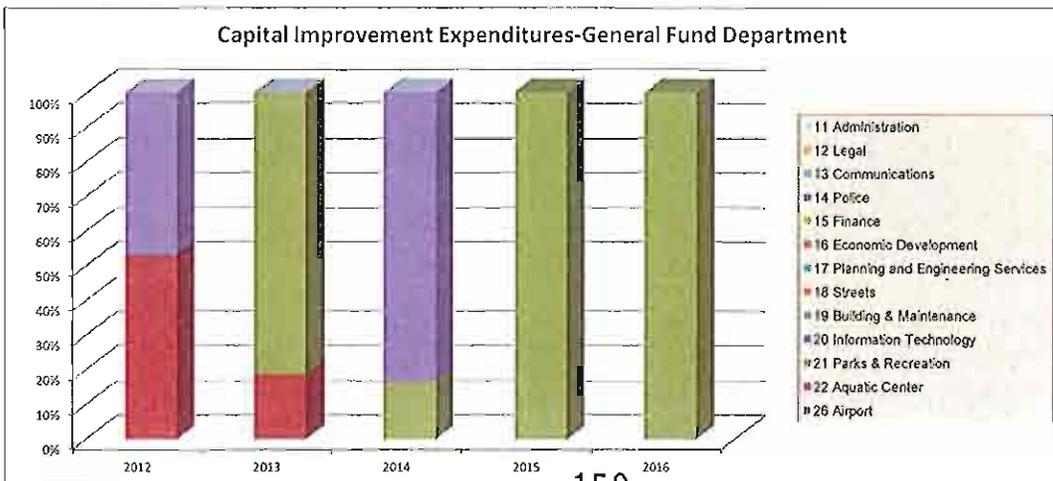
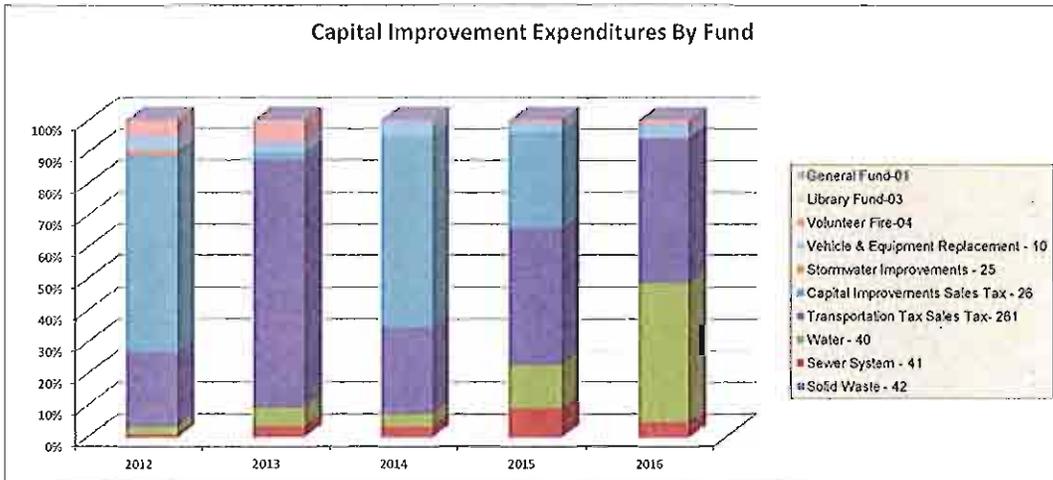
	Budget 2012	Budget 2013	Budget 2014	Budget 2015	Budget 2016
Estimated Beginning Fund Balance	\$ 21,538,040	\$ 15,752,905	\$ 13,504,075	\$ 12,103,505	\$ 12,257,120
<b>Revenues</b>					
Sales Tax	3,861,000	3,838,120	3,907,480	3,978,160	4,050,160
Motor Fuel/Gas Tax	500,420	510,420	520,630	531,050	541,670
Road & Bridge Tax	115,000	117,300	119,600	122,000	124,400
Investment Income	290,000	240,000	210,000	190,000	190,000
Subtotal	4,766,420	4,705,840	4,757,710	4,821,210	4,906,230
Federal/State Grants	1,319,000	800,000	1,750,000	1,120,000	800,000
Other Grants & Donations	30,000	30,000	30,000	30,000	30,000
<b>Other Financing Sources</b>					
Sale of capital assets	5,000	5,000	5,000	5,000	5,000
Transfers in from other funds	1,059,830	4,839,995	777,000	1,304,000	1,725,000
Total Other Financing Sources	1,064,830	4,844,995	782,000	1,309,000	1,730,000
Total Revenues	7,180,250	10,380,835	7,319,710	7,280,210	7,466,230
<b>Expenditures</b>					
Land	-	-	1,900,000	-	-
Buildings	2,500,750	176,000	173,000	559,000	1,210,000
Improvements Other Than Buildings	3,916,250	274,000	1,912,000	1,460,000	1,112,000
Infrastructure	1,798,000	5,222,140	1,812,665	1,938,905	398,000
Machinery & Equipment	2,081,400	841,500	324,000	449,000	221,000
Total Expenditures	10,296,400	6,513,640	6,121,665	4,406,905	2,941,000
<b>Other Financing Uses</b>					
Transfers out to other funds	2,668,985	6,116,025	2,598,615	2,719,690	2,880,995
Total Other Financing Uses	2,668,985	6,116,025	2,598,615	2,719,690	2,880,995
Total Expenditures	12,965,385	12,629,665	8,720,280	7,126,595	5,821,995
Total Revenues and Other Financing Sources Over (Under) Other Financing Uses and Expenditures	(5,785,135)	(2,248,830)	(1,400,570)	153,615	1,644,235
Estimated Ending Fund Balance	\$ 15,752,905	\$ 13,504,075	\$ 12,103,505	\$ 12,257,120	\$ 13,901,355

## Capital Budget Revenue Sources



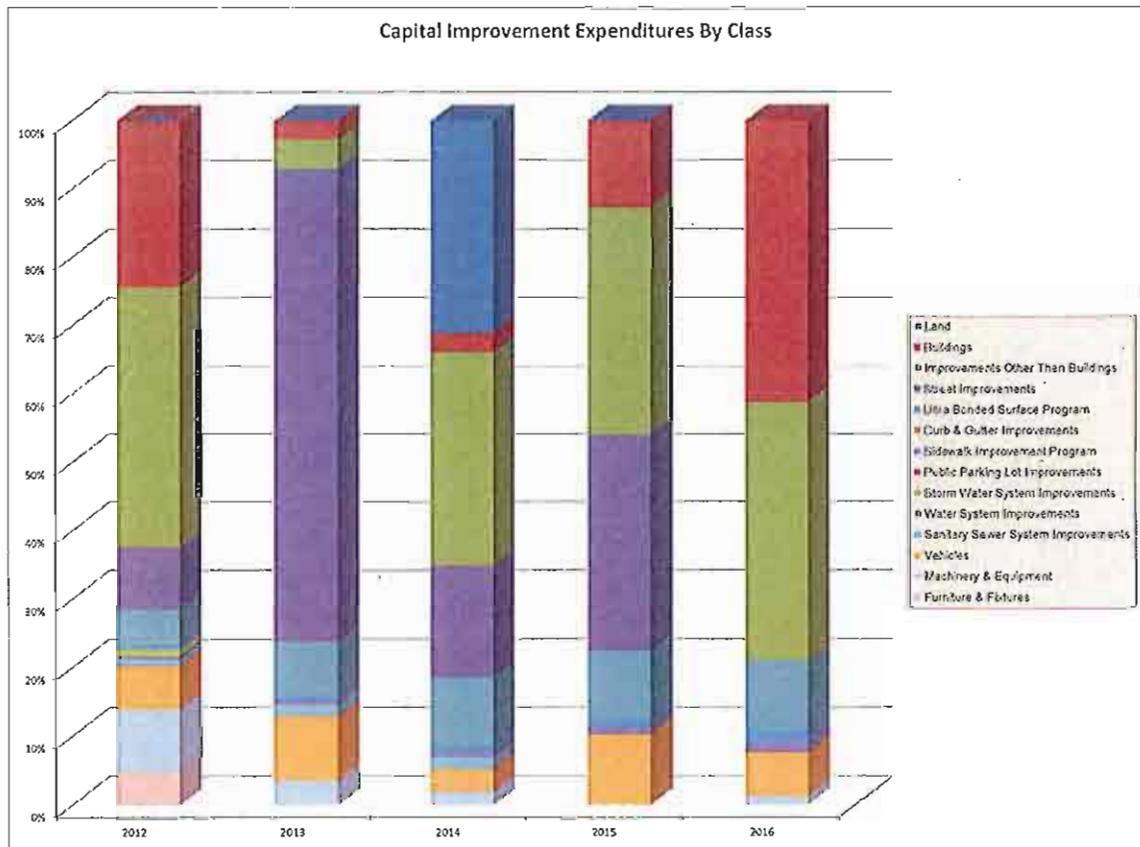
CITY OF WASHINGTON, MISSOURI  
SUMMARY PAGE - CAPITAL REQUEST  
Fiscal 2012-2016 Budgets  
Capital Improvement Expenditures By Fund

Fund	2012	2013	2014	2015	2016
<b>General Fund-01</b>					
11 Administration	\$ -	\$ -	\$ -	\$ -	\$ -
12 Legal	-	-	-	-	-
13 Communications	-	-	-	-	-
14 Police	12,000	-	61,000	-	-
15 Finance	-	-	-	-	-
16 Economic Development	-	-	-	-	-
17 Planning and Engineering Services	-	-	-	-	-
18 Streets	-	-	-	-	-
19 Building & Maintenance	-	-	-	-	-
20 Information Technology	-	-	-	-	-
21 Parks & Recreation	-	29,000	12,000	12,000	12,000
22 Aquatic Center	13,600	6,500	-	-	-
26 Airport	-	-	-	-	-
	25,600	35,500	73,000	12,000	12,000
<b>Special Revenue Funds</b>					
Library Fund-03	-	-	-	-	-
Volunteer Fire-04	462,500	425,000	-	35,000	35,000
<b>Capital Program Funds</b>					
Vehicle & Equipment Replacement - 10	536,500	213,000	230,000	114,000	116,000
Stormwater Improvements - 25	100,000	-	-	-	-
Capital Improvements Sales Tax - 26	6,413,300	150,000	3,700,000	1,348,000	-
Transportation Tax Sales Tax- 261	2,400,000	5,074,140	1,664,665	1,890,805	1,350,000
<b>Enterprise Funds</b>					
Water - 40	258,500	401,000	254,000	607,000	1,288,000
Sewer System - 41	100,000	215,000	200,000	400,000	140,000
Solid Waste - 42	-	-	-	-	-
<b>TOTAL CAPITAL REQUEST</b>	<b>\$ 10,286,400</b>	<b>\$ 6,513,640</b>	<b>\$ 6,121,665</b>	<b>\$ 4,406,805</b>	<b>\$ 2,941,000</b>



CITY OF WASHINGTON, MISSOURI  
SUMMARY PAGE - CAPITAL REQUEST  
Fiscal 2012-2016 Budgets  
Capital Improvement Expenditures By Class

Asset Class	2012	2013	2014	2015	2016
900.100 Land	\$ -	\$ -	\$ 1,900,000	\$ -	\$ -
900.200 Buildings	2,500,750	176,000	173,000	559,000	1,210,000
910.100 Improvements Other Than Buildings	3,916,250	274,000	1,912,000	1,460,000	1,112,000
910.101 Street Improvements	950,000	4,513,495	1,000,000	1,400,000	-
910.102 Ultra Bonded Surface Program	550,000	510,645	614,665	440,905	300,000
910.103 Curb & Gutter Improvements	-	-	-	-	-
910.104 Sidewalk Improvement Program	50,000	50,000	50,000	50,000	50,000
910.105 Public Parking Lot Improvements	-	-	-	-	-
910.107 Storm Water System Improvements	100,000	-	-	-	-
910.110 Water System Improvements	48,000	48,000	48,000	48,000	48,000
910.120 Sanitary Sewer System Improvements	100,000	100,000	100,000	-	-
920.100 Vehicles	643,500	621,000	213,000	449,000	186,000
920.200 Machinery & Equipment	924,300	220,500	111,000	-	35,000
920.300 Furniture & Fixtures	513,600	-	-	-	-
<b>TOTAL CAPITAL REQUEST</b>	<b>\$ 10,296,400</b>	<b>\$ 6,513,640</b>	<b>\$ 6,121,665</b>	<b>\$ 4,406,905</b>	<b>\$ 2,941,000</b>



Department/ Item Qty.	Description	2012	2013	2014	2015	2016
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**Police**

Machinery & Equipment - 920.200

New Breathalyzer Machine	12,000	-	-	-	-
Mobile Ticketing Module for MDT's	-	-	61,000	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ 61,000</b>	<b>\$ -</b>	<b>\$ -</b>

RECAP:

Vehicles - 920.100	\$ -	\$ -	\$ -	\$ -	\$ -
Machinery & Equipment - 920.200	12,000	-	61,000	-	-
Furniture & Fixtures - 920.300	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ 61,000</b>	<b>\$ -</b>	<b>\$ -</b>

Department/ Item Qty.	Description	2012	2013	2014	2015	2016
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**Parks & Recreation**  
**Parks Operations-021**

Improvements Other Than Buildings - 910.100

TRIM Grant Projects	-	24,000	12,000	12,000	12,000
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Machinery & Equipment - 920.200

Floor Cleaning Machine	-	5,000	-	-	-
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<b>DEPARTMENT TOTAL</b>	<b>\$ -</b>	<b>\$ 29,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>
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RECAP:

Land - 900.100	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings - 900.200	-	-	-	-	-
Improvements Other Than Buildings - 910.100	-	24,000	12,000	12,000	12,000
Vehicles - 920.100	-	-	-	-	-
Machinery & Equipment - 920.200	-	5,000	-	-	-
Furniture & Fixtures - 920.300	-	-	-	-	-

<b>DEPARTMENT TOTAL</b>	<b>\$ -</b>	<b>\$ 29,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>
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Department/ Item Qty.	Description	2012	2013	2014	2015	2016
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**Parks & Recreation**

Aquatic Complex-022

Machinery & Equipment - 920.200

Pool Vacuum	-	6,500	-	-	-
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Furniture & Fixtures - 920.300

Pool Deck Chairs	9,500	-	-	-	-
Pool Shades/Tables	2,500	-	-	-	-
Sound System	1,600	-	-	-	-

<b>DEPARTMENT TOTAL</b>	<b>\$ 13,600</b>	<b>\$ 6,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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RECAP:

Buildings - 900.200	\$ -	\$ -	\$ -	\$ -	\$ -
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Improvements Other Than Buildings - 910.100	-	-	-	-	-
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Machinery & Equipment - 920.200	-	6,500	-	-	-
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Furniture & Fixtures - 920.300	13,600	-	-	-	-
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<b>DEPARTMENT TOTAL</b>	<b>\$ 13,600</b>	<b>\$ 6,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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Pool House 2011



Pool 2011

Department/ Item Qty.	Description	2012	2013	2014	2015	2016
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**Volunteer Fire- 04**  
**Operations - 04.24**

Vehicles - 920.100

Replace 1991 GMC Pickup 136	45,000	-	-	-	-
Replace 1997 Pumper 113 (15 yr. rep schedule)	400,000	-	-	-	-
Replace 1998 Rescue Truck 175 (15 yr. rep schedule)	-	425,000	-	-	-
Replace 2010 Command Vehicle 100	-	-	-	35,000	-

Machinery & Equipment - 920.200

Replace Rescue Boat (1996 Ail Weld)	-	-	-	-	35,000
Radio Repeater- inexpensive solution to solve building penetration problems	4,000	-	-	-	-
New Air Conditioning Unit at Headquarters	7,500	-	-	-	-
10 Pagers/Chargers (includes 4-year warranty/repair & maintenance - replaces of pagers that are out of warranty)	6,000	-	-	-	-

FUND TOTAL

\$	462,500	\$	425,000	\$	-	\$	35,000	\$	35,000
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RECAP:

Improvements Other Than Buildings - 910.100	\$	-	\$	-	\$	-	\$	-	\$	-
Vehicles - 920.100		445,000		425,000		-		35,000		-
Machinery & Equipment - 920.200		17,500		-		-		-		35,000
Furniture & Fixtures - 920.300		-		-		-		-		-

DEPARTMENT TOTAL

\$	462,500	\$	425,000	\$	-	\$	35,000	\$	35,000
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Department/ Item Qty.	Description	2012	2013	2014	2015	2016
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**Vehicle & Equipment Replacement Fund - 10**

Vehicles - 920.100

Public Safety - Police Department - 14	Three fully equipped patrol vehicles each year to maintain a healthy rotation to the fleet.	109,500	110,000	112,000	114,000	116,000
Highways and streets - Department 18	3/4 Ton pickup (replace #26)	33,000	-	-	-	-
Engineering - Department 17	New Truck - Replace Dodge Ram	-	25,000	-	-	-
Parks - Department 21	1/2 Ton Pickup Truck-Replaces 1993 Ford	23,000	-	-	-	-
	1/2 Ton 4 x 4 Pickup Truck-Replaces 1996 Dodge	-	28,000	-	-	-
	One Ton Dump Truck-Replaces 1990 Dump Truck	-	-	68,000	-	-

Machinery & Equipment - 920.200

Information Technology - Department 20	Financial Accounting Software Package ((\$250,000 Total -\$150,000 Complete in 2011= \$100,000 in 2012)	100,000	-	-	-	-
Highways and streets - Department 18	953C Caterpillar Crawler Loader w/4 in 1 bucket	221,000	-	-	-	-
Parks - Department 21	Mower (replaces Toro 4000D purchased in 2002)	50,000	-	-	-	-
	Mower (replaces Toro 4000D purchased in 2004)	-	50,000	-	-	-
	Mower (replaces Toro 4000D purchased in 2004)	-	-	50,000	-	-

<b>FUND TOTAL</b>		<b>\$ 536,500</b>	<b>\$ 213,000</b>	<b>\$ 230,000</b>	<b>\$ 114,000</b>	<b>\$ 116,000</b>
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RECAP:

Vehicles - 920.100	\$ 165,500	\$ 163,000	\$ 180,000	\$ 114,000	\$ 116,000
Machinery & Equipment - 920.200	371,000	50,000	50,000	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 536,500</b>	<b>\$ 213,000</b>	<b>\$ 230,000</b>	<b>\$ 114,000</b>	<b>\$ 116,000</b>

Department/ Item Qty.	Description	2012	2013	2014	2015	2016
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**Storm Water Improvement Fund - 25**

Stormwater Improvements - 910.107

Old Highway 100/Busch Creek Bank Stabilization	100,000.	-	-	-	-
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<b>FUND TOTAL</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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RECAP:

Stormwater Improvements - 910.107	\$ 100,000	\$ -	\$ -	\$ -	\$ -
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<b>DEPARTMENT TOTAL</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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Department/ Item Qty.	Description	2012	2013	2014	2015	2016
<b>Capital Improvement Sales Tax Fund - 26</b>						
<b>Land - 900.100</b>						
<b><u>Economic Development - Department 16</u></b>						
	Heldmann Industrial Park Lot Development	-	-	1,900,000	-	-
<b>Buildings - 900.200</b>						
<b><u>Street - Department 18</u></b>						
<b><u>Administration - Department 11</u></b>						
	City hall improvements	200,000	-	-	-	-
<b><u>Library - Department 23</u></b>						
	Library Expansion project ( \$2,900,000 x 40% complete 2011 = \$1,160,000 \$1,740,000 for 2012 budget)	1,740,000	-	-	-	-
<b><u>Parks - Department 21</u></b>						
	Restroom Pavilion at Phoenix Park	80,750	-	-	-	-
	(\$122,000- \$41,250 Complete in 2011 = \$80,750 for					
	Restroom at Riverfront Trail East End	100,000	-	-	-	-
	Restroom/Pavilion Lions Lake North Side	210,000	-	-	-	-
<b>Improvements Other Than Buildings - 910.100</b>						
<b><u>Parks - Department 21</u></b>						
	Skatepark	245,000	-	-	-	-
	(\$250,000- \$5,000 Complete in 2011 = \$225,000 for					
	Optimist Park - Tennis Court	504,250	-	-	-	-
	(\$518,000- \$13,750 Complete in 2011 = \$504,250 for					
	All-abilities playground	450,000	-	-	-	-
	(\$450,000 Cost - \$150,000 Donations = \$300,000 Net)					
<b><u>Fire - Department 24</u></b>						
	Phase II Fire Training Center	1,155,000	-	-	-	-
	(\$1,650,000- \$495,000 Complete in 2011 = \$1,155,000					
	Apparatus Replacement	-	-	1,350,000	-	-
	Phase I - East Fire Station/Police Substation	-	-	-	750,000	-
<b><u>Economic Development - Department 16</u></b>						
	Union Pacific Team Track	175,000	-	-	-	-
	(\$250,000- \$75,000 Complete in 2011 = \$175,000 for					
	Airport Improvements	152,000	-	-	248,000	-
<b><u>Sewer System - Department 36</u></b>						
	Rehab Walnut Street Lift Station	-	-	-	-	-
	Infiltration Slip Lining	150,000	150,000	150,000	-	-
	Manhole Rehab Projects	100,000	-	-	-	-
<b><u>Administration - Department 11</u></b>						
	Downtown Washington Improvements	-	-	-	350,000	-
	Rhine River Parking Lot	50,000	-	-	-	-
	12 KVA Utility Underground	85,000	-	-	-	-
<b><u>Recycling - Department 39</u></b>						
	Improvements to building, install fence, replace bins & pave parking lot	-	-	300,000	-	-
<b>Machinery &amp; Equipment - 920.200</b>						
<b><u>Police - Department 14</u></b>						
	Ten mobile data terminals (MDT's) which are laptop computers for patrol vehicles, MDT Software Module, Wireless service connection, Field Reporting module, and in-house computer program upgrade. Annual maintenance is budgeted in the operating budget.	338,300	-	-	-	-
<b><u>Communications - Department 13</u></b>						
	Radio Transmitters w/Voting Module	178,000	-	-	-	-

Department/ Item Qty.	Description	2012	2013	2014	2015	2016
Furniture & Fixtures - 920.300						
<u>Library - Department 23</u>						
	Library expansion - Misc. furniture, fixtures, shelving	500,000	-	-	-	-
<b>FUND TOTAL</b>		<b>\$ 6,413,300</b>	<b>\$ 150,000</b>	<b>\$ 3,700,000</b>	<b>\$ 1,348,000</b>	<b>\$ -</b>

RECAP:

Land - 900.100	\$ -	\$ -	\$ 1,900,000	\$ -	\$ -
Buildings - 900.200	2,330,750	-	-	-	-
Improvements Other Than Buildings - 910.100	3,066,250	150,000	1,800,000	1,348,000	-
Street Improvements - 910.101	-	-	-	-	-
Vehicles - 920.100	-	-	-	-	-
Machinery & Equipment - 920.200	516,300	-	-	-	-
Furniture & Fixtures - 920.300	500,000	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 6,413,300</b>	<b>\$ 150,000</b>	<b>\$ 3,700,000</b>	<b>\$ 1,348,000</b>	<b>\$ -</b>



2011 Library Construction

Department/ Item Qty.	Description	2012	2013	2014	2015	2016
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**Transportation Sales Tax Fund - 261**

**Improvements Other than Buildings - 910.100**

Fourteenth Street Bridge and Road - Stafford to Huxel Driv	850,000	-	-	-	-
Jefferson Street Bridge Replacement (\$1,000,000 Total, Grant \$800,000, City Portion \$200,000)	-	-	-	-	1,000,000

**Street Improvements - 910.101**

Front St. - Local match for Sidewalk, curb & gutter, street lights, resurfacing, Stafford St. to West Main St, including sidewalk along High St. from Front St. to park entrance on West side only (\$867,000 Total, Grant \$719,000, City Portion \$175,000)	200,000	-	-	-	-
Highway 100 Enhancement (\$750,000 Total, Grant \$600,000, City Portion \$150,000)	750,000	-	-	-	-
Highway 100 Widening - Hwy A to High Street (net) (\$6,041,451 Total, Grant \$950,000, Proj. Funds \$1,577,959 City Portion \$3,513,495)	-	3,513,495	-	-	-
Multi-Street Surfacing - Route 100 to Wenona, Lexington/Wenona; Bieker to Route 100, Washington Heights Drive; Route 100 to Lexington, International; Fifth St. to Rte. 100 (\$1,000,000 Total, Grant \$800,000, City Portion \$200,000)	-	1,000,000	-	-	-
Stafford Street & Fourteenth Street- Resurfacing Stafford, 14th St. from Stafford to Hwy 47; sidewalks (\$1,000,000 Total, Grant \$800,000, City Portion \$200,000)	-	-	1,000,000	-	-
Elm Street Streetscape, Fifth Street to Front Street (\$1,400,000 Total, Grant \$1,120,000, City Portion \$280,000)	-	-	-	1,400,000	-

**Ultra Bonded Surface Program- 910.102**

Various Streets including Madison Avenue	550,000	-	-	-	-
Various streets including West Second St. and Lafayette	-	510,645	-	-	-
Various Streets including East Third Street	-	-	614,665	-	-
Various Streets including Cedar and Oak Street	-	-	-	440,905	-
Various Streets	-	-	-	-	300,000

**Sidewalk Improvement Program - 910.104**

Various sidewalk improvements	50,000	50,000	50,000	50,000	50,000
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**FUND TOTAL**

\$	2,400,000	\$	5,074,140	\$	1,664,665	\$	1,890,906	\$	1,350,000
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**RECAP:**

Improvements Other Than Buildings - 910.100	\$	850,000	\$	-	\$	-	\$	-	\$	1,000,000
Street Improvements - 910.101		950,000		4,513,495		1,000,000		1,400,000		-
Ultra Bonded Surface Program- 910.102		550,000		510,645		614,665		440,905		300,000
Sidewalk Improvement Program - 910.104		50,000		50,000		50,000		50,000		50,000

**DEPARTMENT TOTAL**

\$	2,400,000	\$	5,074,140	\$	1,664,665	\$	1,890,906	\$	1,350,000
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Department/ Item Qty.	Description	2012	2013	2014	2015	2016
<b>Water Operations - 40.35</b>						
<b>Buildings - 900.200</b>						
Clay Street	Inspection	-	-	-	3,000	-
Water Tower	Interior	100,000	-	-	-	-
	Exterior	70,000	-	-	-	-
Crestview	Inspection	-	-	-	-	4,000
Water Tower	Interior	-	100,000	-	-	-
	Exterior	-	70,000	-	-	-
	Interior-New Epoxy Recoat/Possible Sand-Blast	-	-	-	250,000	-
	Exterior-Removal of Lead Based Paint	-	-	-	300,000	-
Enduro	Inspection	-	-	-	-	-
Water Tower	Interior	-	-	100,000	-	-
	Exterior	-	-	70,000	-	-
New water tower on east side of town		-	-	-	-	900,000
New Well		-	-	-	-	300,000
<b>Submersible Well Inspection</b>						
Well 3		-	3,000	-	-	-
Well 4		-	-	-	3,000	-
Well 5		-	3,000	-	-	-
Well 6		-	-	-	-	3,000
Well 7		-	-	-	3,000	-
Well 8		-	-	-	-	3,000
Well 9		-	-	3,000	-	-
Well 10		-	-	-	-	-
Well 11		-	-	-	-	-
<b>Water System Improvements - 910.110</b>						
	Various water system improvements	48,000	48,000	48,000	48,000	48,000
<b>Vehicles - 920.100</b>						
	Replace 1999 Dodge Pick-up	33,000	-	-	-	-
	2000 Chevrolet Express Van	-	-	33,000	-	-
	Superintendent Vehicle 1/2 to be paid by Wastev	-	33,000	-	-	-
	4 x 4 Truck-Replace Truck #5 (Chevy)	-	-	-	-	30,000
<b>Machinery &amp; Equipment - 920.200</b>						
	loader (Used w/ Mr. Manho's Equipment) 1/2 to be paid by Sewage Treatment Fund \$144,000 total	-	144,000	-	-	-
	Fire Pro Flo	7,500	-	-	-	-
<b>FUND TOTAL</b>		<b>\$ 258,500</b>	<b>\$ 401,000</b>	<b>\$ 254,000</b>	<b>\$ 607,000</b>	<b>\$ 1,288,000</b>
<b>RECAP:</b>						
	Buildings - 900.200	\$ 170,000	\$ 176,000	\$ 173,000	\$ 559,000	\$ 1,210,000
	Improvements Other Than Buildings - 910.100	-	-	-	-	-
	Water System Improvements - 910.110	48,000	48,000	48,000	48,000	48,000
	Vehicles - 920.100	33,000	33,000	33,000	-	30,000
	Machinery & Equipment - 920.200	7,500	144,000	-	-	-
<b>DEPARTMENT TOTAL</b>		<b>\$ 258,500</b>	<b>\$ 401,000</b>	<b>\$ 254,000</b>	<b>\$ 607,000</b>	<b>\$ 1,288,000</b>



Department/ Item Qty.	Description	2012	2013	2014	2015	2016
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**Sewage System Operations - 41.36**

Improvements Other than Buildings - 910.100

Various sewer line and manhole improvements	-	100,000	100,000	100,000	100,000	100,000
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Sanitary Sewer System Improvements - 910.120

Upgrading West Link Liftstation	100,000	-	-	-	-	-
Upgrading West Main Liftstation	-	100,000	-	-	-	-
Upgrading West End Liftstation	-	-	100,000	-	-	-

Vehicles - 920.100

Vacuum Truck	-	-	-	300,000	-	-
1-Ton Truck	-	-	-	-	40,000	-

Machinery & Equipment - 920.200

Manlift	-	15,000	-	-	-	-
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<b>FUND TOTAL</b>	<b>\$ 100,000</b>	<b>\$ 215,000</b>	<b>\$ 200,000</b>	<b>\$ 400,000</b>	<b>\$ 140,000</b>	
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RECAP:

Improvements Other Than Buildings - 910.100	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Sanitary Sewer System Improvements - 910.120	100,000	100,000	100,000	-	-	-
Vehicles - 920.100	-	-	-	300,000	40,000	-
Machinery & Equipment - 920.200	-	15,000	-	-	-	-

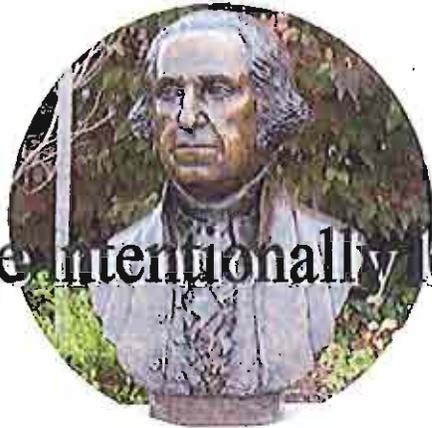
<b>DEPARTMENT TOTAL</b>	<b>\$ 100,000</b>	<b>\$ 215,000</b>	<b>\$ 200,000</b>	<b>\$ 400,000</b>	<b>\$ 140,000</b>	
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Walnut Street Liftstation 2014



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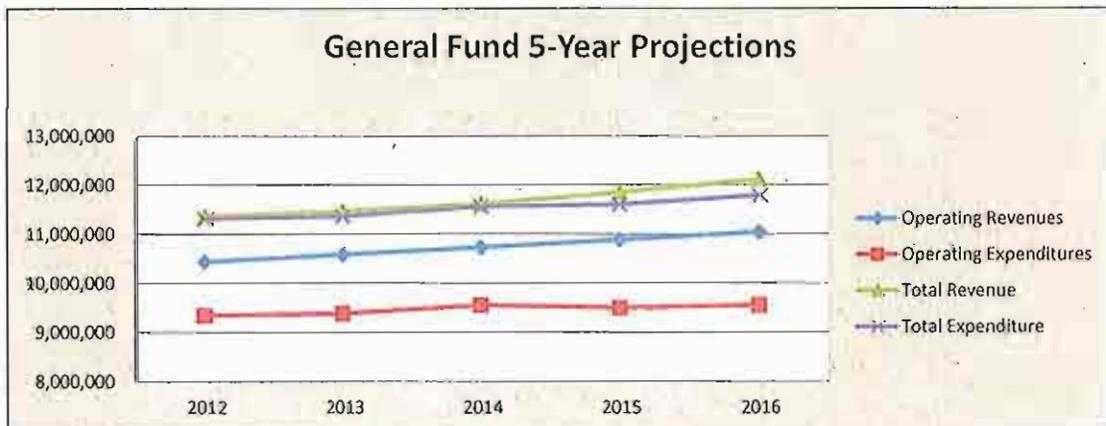




## **FIVE YEAR BUDGET BY FUND**

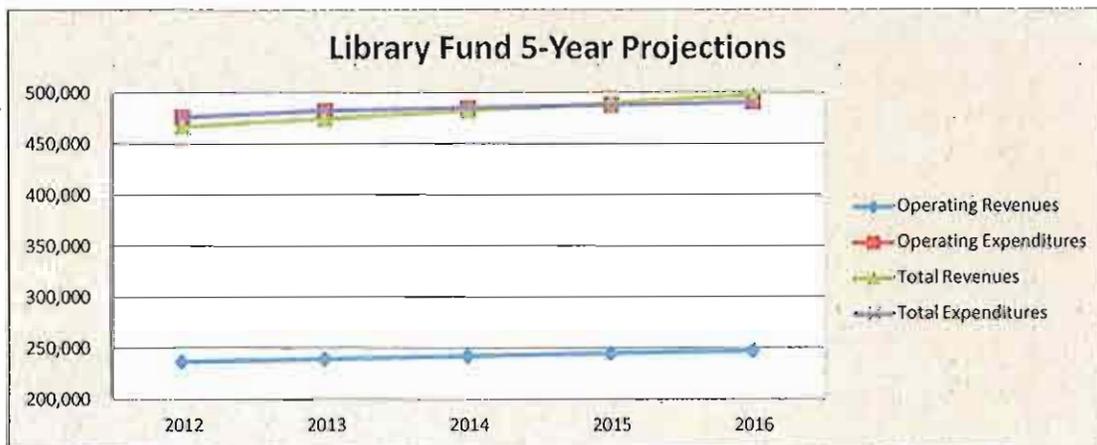
CITY OF WASHINGTON, MISSOURI  
Five Year Budget by Fund  
September 30, 2012 through 2016

<b>GENERAL FUND</b>	Projected 2012	Projected 2013	Projected 2014	Projected 2015	Projected 2016
<b>ESTIMATED BEGINNING FUND BALANCE, October 1</b>	\$ 3,091,600	\$ 3,136,315	\$ 4,341,070	\$ 5,515,645	\$ 6,900,810
<b>OPERATING REVENUES:</b>					
Taxes	8,314,630	8,426,910	8,548,580	8,672,760	8,798,750
Licenses and permits	146,150	146,150	146,150	146,150	146,150
Intergovernmental	71,000	79,800	71,800	71,800	71,800
Charges for services	1,551,435	1,574,115	1,599,115	1,624,715	1,650,615
Fines	160,000	163,200	166,500	169,800	173,200
Investment Income	44,000	44,440	44,880	45,320	45,780
Rents	120,200	120,400	120,600	120,800	121,000
Miscellaneous	36,900	36,900	36,900	36,900	36,900
<b>TOTAL OPERATING REVENUES</b>	<b>10,444,315</b>	<b>10,591,915</b>	<b>10,734,525</b>	<b>10,888,245</b>	<b>11,044,195</b>
<b>OPERATING EXPENDITURES:</b>					
Administration	754,905	726,585	737,085	738,260	741,910
Tourism	110,000	111,100	112,200	113,300	114,000
Front Street Properties	15,740	15,850	16,725	17,225	18,000
Senior Center Operations	54,650	54,650	56,150	56,150	56,650
Municipal Court	35,595	35,955	34,980	35,305	35,730
Communications	775,675	778,330	793,375	784,890	787,900
Police	2,560,285	2,607,960	2,646,595	2,653,895	2,675,795
Finance	541,475	544,825	547,805	550,845	554,985
Economic/Community Development	170,185	170,335	170,665	172,790	173,120
Engineering	720,070	721,030	723,505	727,030	730,380
Street	1,406,370	1,434,435	1,439,410	1,444,525	1,449,670
Building & Maintenance	245,370	246,265	247,900	248,885	250,130
Information Technology	435,190	415,110	429,450	424,650	428,135
Parks & Recreation	1,118,890	1,117,590	1,125,965	1,129,865	1,133,865
Pool	224,860	215,950	245,200	224,200	219,250
Airport	142,510	145,690	153,940	157,265	162,690
Debt Service - Interest	9,000	10,000	11,000	12,000	13,000
Capital Outlay	25,600	35,500	68,000	12,000	12,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>9,346,370</b>	<b>9,387,160</b>	<b>9,559,950</b>	<b>9,503,080</b>	<b>9,557,210</b>
<b>TOTAL OTHER FINANCING SOURCES (USES):</b>					
Transfers in	922,000	879,900	879,500	966,500	1,076,800
Transfers out	(1,975,230)	(1,987,100)	(2,005,145)	(2,109,860)	(2,238,130)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,053,230)</b>	<b>(1,107,200)</b>	<b>(1,125,645)</b>	<b>(1,143,360)</b>	<b>(1,161,330)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>44,715</b>	<b>97,555</b>	<b>48,930</b>	<b>241,805</b>	<b>325,655</b>
<b>ESTIMATED ENDING FUND BALANCE, September 30</b>	<b>3,136,315</b>	<b>4,341,070</b>	<b>5,515,645</b>	<b>6,900,810</b>	<b>8,387,795</b>
<b>Dedicated Reserves:</b>					
15% Fund Balance, reserved for operations	(1,396,770)	(1,401,250)	(1,422,140)	(1,421,860)	(1,429,830)
<b>PROJECTED UNRESERVED FUND BALANCES, September 30</b>	<b>\$ 1,739,545</b>	<b>\$ 2,939,820</b>	<b>\$ 4,093,505</b>	<b>\$ 5,478,950</b>	<b>\$ 6,957,965</b>



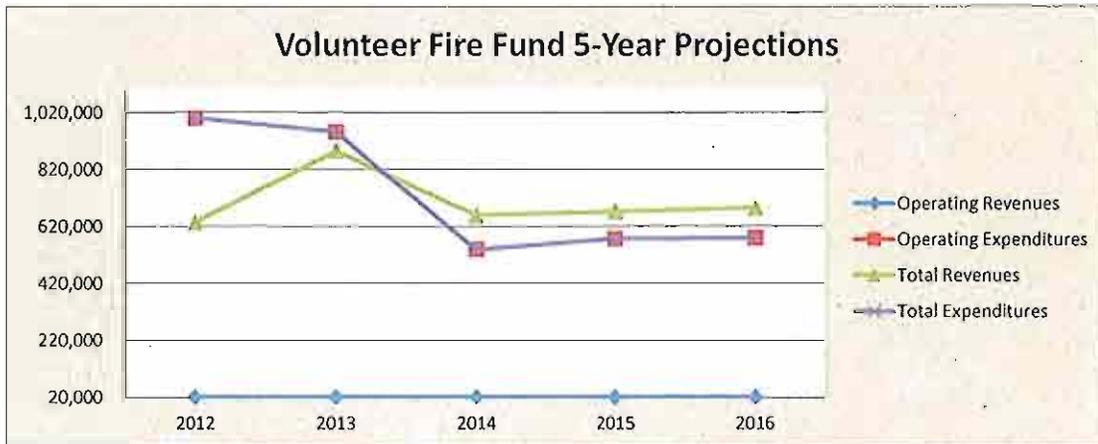
CITY OF WASHINGTON, MISSOURI  
 Five Year Budget by Fund  
 September 30, 2012 through 2016

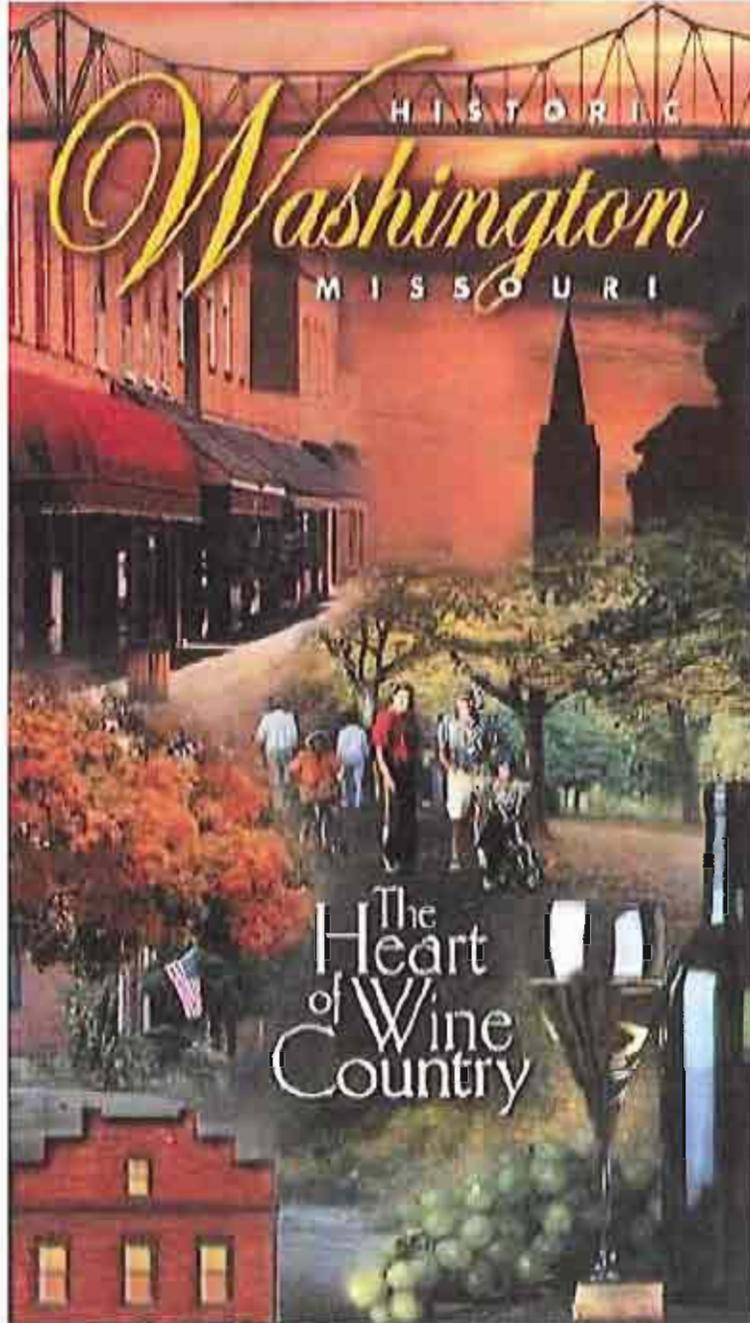
Library Fund	Projected 2012	Projected 2013	Projected 2014	Projected 2015	Projected 2016
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 189,300	\$ 180,115	\$ 172,150	\$ 169,245	\$ 170,960
<b>REVENUES:</b>					
Taxes	173,905	176,590	179,260	181,930	184,700
Charges for services	50,600	50,600	50,600	50,600	50,600
Fines	1,200	1,200	1,200	1,200	1,200
Investment income	5,000	5,000	5,000	5,000	5,000
Donations	6,000	6,000	6,000	6,000	6,000
<b>TOTAL OPERATING REVENUES</b>	<b>236,705</b>	<b>239,390</b>	<b>242,060</b>	<b>244,730</b>	<b>247,500</b>
<b>OPERATING EXPENDITURES:</b>					
Personal services	301,475	301,370	301,370	301,370	301,370
Operation & maintenance	174,415	180,985	183,595	186,645	189,295
<b>TOTAL OPERATING EXPENDITURES</b>	<b>475,890</b>	<b>482,355</b>	<b>484,965</b>	<b>488,015</b>	<b>490,665</b>
<b>TOTAL OTHER FINANCING SOURCES (USES):</b>					
Transfers in	230,000	235,000	240,000	245,000	250,000
<b>NET CHANGE IN FUND BALANCE</b>	<b>(9,185)</b>	<b>(7,965)</b>	<b>(2,905)</b>	<b>1,715</b>	<b>6,835</b>
<b>ESTIMATED ENDING FUND BALANCE, September 30</b>	<b>180,115</b>	<b>172,150</b>	<b>169,245</b>	<b>170,960</b>	<b>177,795</b>
<b>Dedicated Reserves:</b>					
15% Fund Balance, reserved for operations	(71,380)	(72,350)	(72,740)	(73,200)	(73,600)
<b>PROJECTED UNRESERVED FUND BALANCES, September 30</b>	<b>\$ 108,735</b>	<b>\$ 99,800</b>	<b>\$ 96,505</b>	<b>\$ 97,760</b>	<b>\$ 104,195</b>



CITY OF WASHINGTON, MISSOURI  
**Five Year Budget by Fund**  
 September 30, 2012 through 2016

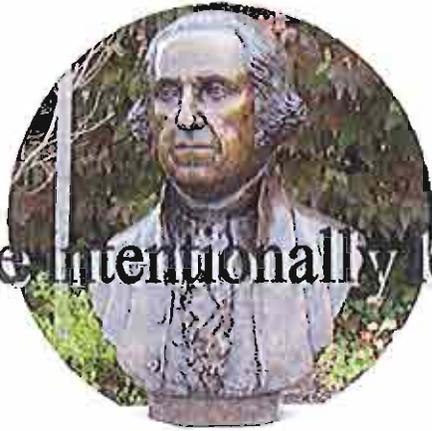
<b>Volunteer Fire</b>	Projected 2012	Projected 2013	Projected 2014	Projected 2015	Projected 2016
<b>ESTIMATED BEGINNING FUND BALANCE, October 1</b>	\$ 596,580	\$ 148,595	\$ 1,245	\$ 40,280	\$ 53,420
<b>REVENUES:</b>					
Charges for services	5,400	5,400	5,400	5,400	5,400
Rent	8,100	8,100	8,100	8,100	8,100
Investment income	9,600	9,600	9,600	9,600	9,600
Donations	500	500	500	500	500
<b>TOTAL OPERATING REVENUES</b>	<b>23,600</b>	<b>23,600</b>	<b>23,600</b>	<b>23,600</b>	<b>23,600</b>
<b>OPERATING EXPENDITURES:</b>					
Personal services	240,180	240,180	240,180	240,180	240,180
Operation & maintenance	298,155	286,730	299,130	302,270	305,065
Capital Outlay	462,500	425,000	-	35,000	35,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,000,835</b>	<b>951,910</b>	<b>539,310</b>	<b>577,450</b>	<b>580,245</b>
<b>TOTAL OTHER FINANCING SOURCES (USES):</b>					
Transfers in	610,000	860,000	635,645	648,360	661,330
<b>NET CHANGE IN FUND BALANCE</b>	<b>(367,235)</b>	<b>(68,310)</b>	<b>119,935</b>	<b>94,510</b>	<b>104,685</b>
<b>ESTIMATED ENDING FUND BALANCE, September 30</b>	<b>229,345</b>	<b>80,285</b>	<b>121,180</b>	<b>134,790</b>	<b>158,105</b>
<b>Dedicated Reserves:</b>					
15% Fund Balance, reserved for operations	(80,750)	(79,040)	(80,900)	(81,370)	(81,790)
<b>PROJECTED UNRESERVED FUND BALANCES, September 30</b>	<b>\$ 148,595</b>	<b>\$ 1,245</b>	<b>\$ 40,280</b>	<b>\$ 53,420</b>	<b>\$ 76,315</b>





**LINE ITEM BUDGET  
BY  
FUND/DEPARTMENT**

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ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
Fund 01 - General Fund					
<b>REVENUE</b> Department XX - Revenue					
311 General Taxes					
311.100 Real Estate Taxes	1,464,360	1,546,596	1,580,282	1,625,450	1,699,185
311.105 Real Estate Taxes-TIF District	(1,080)	(2,212)	(16,976)	(16,665)	(16,830)
311.200 Personal Property Taxes	288,434	308,301	292,470	305,290	286,925
311.500 Gen Utility & R.R. Taxes	37,087	48,056	50,677	51,185	35,700
Gen. Taxes TOTAL	1,788,801	1,900,741	1,906,453	1,965,260	2,004,980
312 Tax-Other					
311.300 Intangible Pers Prop Tax	-	118	3,755	3,755	2,700
311.400 Payment in Lieu of Taxes	17,283	40,590	47,296	47,660	-
312.100 M & M Surtax	144,333	163,335	165,381	165,380	176,100
Tax-Other TOTAL	161,616	204,043	216,432	216,795	178,800
313 Sales Tax					
313.100 General Sales Tax	3,773,768	3,563,682	3,493,564	3,525,000	3,667,000
313.215 PhoenixCtrIIAgreement	(117,308)	(185,917)	(167,864)	(175,000)	(180,000)
313.300 Local Use Tax	50,398	50,398	50,398	50,400	50,400
Sales Tax TOTAL	3,706,858	3,428,163	3,376,098	3,400,400	3,537,400
314 Sales - Other					
314.100 Cigarette Tax	86,420	75,727	65,743	65,000	60,000
Sales-Other TOTAL	86,420	75,727	65,743	65,000	60,000
316 Bus. Tax					
318.100 Ameren UE Franchise	1,033,190	1,048,407	1,202,706	1,100,000	1,475,000
318.200 Southwestern Bell Franchi	156,846	439,159	200,157	185,000	204,800
318.202 Sprint Spectrum,L.P.	119,137	37,547	31,499	30,000	30,000
318.205 McLeodUSA TelecomServFee	296	301	311	300	500
318.206 Comtel Telecom Assets LP	241	195	75	140	300
318.207 ACN Communications Servi	76	70	74	80	100
318.208 Cingular Wireless,M.E.	416,028	235,300	267,817	260,000	240,000
318.209 CharterFiberlink-Missour	6,952	10,321	14,602	13,000	20,000
318.212 Nuvox Communications, In	5,449	6,000	8,600	7,500	11,700
318.214 Navigator Telecommunctn	136	126	53	100	100
318.220 Birch Telecom	847	403	300	250	500
318.221 Sienna Group, The	-	-	2	-	-
318.222 Big River Telephone CoLL	4,344	4,299	3,987	3,000	5,200
318.223 Granite Telecommunication LLC	-	4,639	3,104	3,500	3,300
318.224 AmericanFiberNetwork,Inc	111	11	8	-	-
318.225 AT & T Communications-SW	4	18	10,144	11,000	7,800
318.226 Metropolitan Telecom./MO	23	3	-	-	-
318.227 NECC Telecom, Inc.	-	3	3	-	-
318.228 Matrix Telecom, Inc	187	27	29	30	100
318.229 Level 3 CommunicationsLL	117	8	8	10	-
318.230 XO Communications, Inc.	446	144	150	150	200
318.231 Socket Telecom LLC	447	927	807	1,100	800
318.232 USCOC of Greater MO	4,491	10,278	10,975	10,500	9,700
318.233 Verizon Wireless	31,399	748	635	700	28,800
318.237 GTC Telecom Corp	-	2	-	-	-
318.238 Cricket CommunicationsIn	185	1,884	1,385	1,500	1,300
318.239 GreatCall,Inc/Jitterbug	-	200	391	350	350
318.240 Ionex Telecommunications	-	152	72	150	-
318.241 Telenational Communications	-	2	-	-	-
318.244 Teleplus Wireless Corp	(8)	(3)	-	-	-

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
318.245 Sage Telecom, Inc	797	67	233	300	300
318.246 SeminoleEnergyServ - A	7,101	5,984	5,753	7,200	4,400
318.247 T-Mobile Central LLC	8,911	12,089	12,034	11,500	9,600
318.248 US Cellular	2,003	-	-	-	-
318.249 Total Holdings Inc	-	3	11	-	-
318.250 CyberTel Cellular Tele C	-	25,689	29,719	27,000	-
318.251 Preferred Long Distance	-	-	1,196	1,400	500
318.252 TelecomDBAPioneer Telephone	-	-	2	-	-
318.253 Bullseye Telecom Inc	-	-	277	250	300
318.254 TSG Global, Inc.	-	-	1	-	-
318.255 Encartele, Inc.	-	-	258	50	400
318.257 Pulse Telecom Inc	-	-	4	-	-
318.258 PNG Telecommunications	-	-	8	-	-
318.259 SBC Long Distance LLC	-	-	7,779	9,600	26,000
318.260 1-800-Reconex, Inc	46	-	-	-	-
318.261 Nextel Boost West, LLC	-	-	418	-	2,200
318.262 Consumer Cellular	-	-	-	-	2,300
318.300 Charter Cable Franchise	108,349	109,095	111,984	112,000	111,800
318.350 Payment in Lieu/Franchis	-	3	-	-	100
318.400 MO Natural Gas Franchise	286,380	271,235	227,351	235,000	225,000
<b>Bus. Tax TOTAL</b>	<b>2,194,531</b>	<b>2,225,336</b>	<b>2,154,922</b>	<b>2,032,660</b>	<b>2,423,450</b>
<b>321 Bus. License</b>					
321.100 Alcoholic Beverage Licen	17,113	16,111	15,628	16,000	16,000
321.200 Professn/Occupatnl Lice	81,045	81,305	81,778	70,000	78,000
<b>Bus. License TOTAL</b>	<b>98,158</b>	<b>97,416</b>	<b>97,406</b>	<b>86,000</b>	<b>94,000</b>
<b>322 Nonbusiness License</b>					
340.200 Building Permit	177,344	159,876	60,293	60,000	50,000
<b>Nonbus. Lic TOTAL</b>	<b>177,344</b>	<b>159,876</b>	<b>60,293</b>	<b>60,000</b>	<b>50,000</b>
<b>335 St. Revenue</b>					
334.010 POST Commission Fund-Dis	(3,179)	-	4,253	2,000	3,000
<b>St. Revenue TOTAL</b>	<b>(3,179)</b>	<b>-</b>	<b>4,253</b>	<b>2,000</b>	<b>3,000</b>
<b>340 Charges</b>					
340.100 Plat Fees	855	607	478	300	200
340.105 Vol. Annexation Fees	-	600	200	400	200
340.110 Appeals Fee	300	300	240	300	300
340.120 Re-Zoning Fee	1,050	300	750	300	300
340.130 Special Use Permit	750	900	600	750	500
340.204 OccupancyRe-inspectionFe	30	210	120	200	200
340.205 Occupancy Insp-Single Fa	9,105	10,060	11,900	11,000	11,500
340.206 Occupancy Insp-Two Famil	2,795	2,440	2,100	2,800	2,500
340.207 Occupancy Insp-Multi-Fam	4,830	4,980	4,600	5,000	4,500
340.208 Occupancy Insp-Commercia	4,450	4,090	3,500	4,000	3,500
340.210 Grading Inspection	107	80	83	150	50
340.220 Sanitary Sewr Line Inspe	662	301	51	100	50
340.230 Storm Water Line Inspect	205	81	-	100	50
340.240 Street Constr. Inspectio	150	240	-	250	50
340.250 Water Line Inspection	484	120	158	100	50
340.300 Street Excavation Permit	510	1,200	270	500	500
340.310 Grading Permit	379	(50)	372	150	150
340.400 Printing & Duplication	100	82	84	50	50
340.450 CommunicationDptSrvIntrn	170,621	170,231	178,830	182,970	194,280
340.500 Admin. & Finance Dept. Ser	392,577	384,510	449,675	520,520	408,970
340.550 Engineering/InspDptServ	46,589	49,038	50,770	223,620	235,770

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
340.600 Penalties/Interest Chgs.	-	1	-	-	-
340.900 Revenues-All Other	14,083	2,898	16,497	2,600	2,600
343.600 Labor & Equipment Charge	262	18	1,033	-	-
343.700 Misc Supply/MaterialsSol	1,363	1,221	71	1,000	100
Charges TOTAL	652,257	634,458	722,382	957,160	866,370
341 Gen. Govt.					
341.100 Court Costs	41,445	46,499	40,234	45,000	41,000
341.200 Court Costs For Training	6,898	7,748	6,698	8,000	6,000
341.300 Incarceration Cost	24,760	23,065	24,585	20,000	25,000
341.350 DWI Costs	829	1,952	1,793	2,000	1,500
341.500 Handling Fee-Crime Victi	1,290	1,452	1,256	1,500	1,000
Gen. Govt. TOTAL	75,222	80,716	74,566	76,500	74,500
342 Public Safety					
342.100 Special Police Services	-	-	227	-	-
342.200 Dispatch/Communications	56,025	61,515	63,647	64,000	64,000
342.400 False Alarm Charges	3,175	2,575	2,275	3,000	3,000
Pub.Safety TOTAL	59,200	64,090	66,149	67,000	67,000
345 Health					
345.100 Animal Contr/Shelter Fe	325	300	320	300	300
Health TOTAL	325	300	320	300	300
351 Fines					
351.100 Fines & Warrants	339,719	361,591	332,083	350,000	160,000
Fines TOTAL	339,719	361,591	332,083	350,000	160,000
355 Assessment					
355.100 Street Reconstruction	(542)	(5)	-	-	-
355.300 Storm Water Improvements	-	-	750	-	-
Assessment TOTAL	(542)	(5)	750	-	-
361 Interest					
360.100 Interest Revenues	39,158	41,287	43,703	22,000	24,000
360.105 Interest Rev.on Notes	98,691	34,268	22,820	40,000	20,000
Interest TOTAL	137,849	75,555	66,523	62,000	44,000
363 Rents					
366.200 Rent/Lease-Municipal Pro	401	-	1	-	-
Rents TOTAL	401	-	1	-	-
365 Donations & Contributions					
365.100 Donations & Contributions	1,015	15	(216)	-	-
Asset Sale TOTAL	1,015	15	(216)	-	-
Sub-Depart TOTAL :	9,475,995	9,308,022	9,144,158	9,341,075	9,563,800
Sub-Depart 011 - Adm-Program Revenues					
330 Intergovernmental					
331.010 Federal grants-operating	-	-	-	-	7,200
331.115 FEMA grants-operating	26,784	30,125	26,453	27,000	27,000
Intergovernmental TOTAL	26,784	30,125	26,453	27,000	34,200
340 Charges					
340.400 Printing & Duplication	6	29	38	-	-

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
340.590 C.I.D Services	-	-	-	-	2,800
340.600 Penalties/Interest Chgs.	(7)	60	37	-	-
340.900 Revenues-All Other	559	14,673	13,945	14,000	14,000
343.600 Labor & Equipment Charge	8	654	413	-	-
343.700 Misc Supply/MaterialsSol	-	112	-	-	-
Charges TOTAL	566	15,528	14,433	14,000	16,800
365 Donations					
365.100 Donations & Contribution	(18,359)	1,100	881	-	-
Donations TOTAL	(18,359)	1,100	881	-	-
AdmPrgRev TOTAL :	8,991	46,753	41,767	41,000	51,000
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Sub-Depart 013 - Communication Program Revenue					
=====					
340 Charges					
343.600 Labor & Equipment Charge	-	450	600	500	500
Charges TOTAL	-	450	600	500	500
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Sub-Depart 013 - Communication Program Revenue					
=====					
CommPrgRev TOTAL :	-	450	600	500	500
=====					
Sub-Depart 014 - Police Program Revenue					
=====					
330 Intergovernmental					
331.000 Federal grants-capital	-	-	23,121	-	-
331.010 Federal grants-operating	36,065	28,413	29,916	33,800	33,800
Intergovernmental TOTAL	36,065	28,413	53,037	33,800	33,800
340 Charges					
340.400 Printing & Duplication	4,393	3,810	3,471	3,500	3,500
340.600 Penalties/Interest Chgs.	-	-	-	-	-
340.900 Revenues-All Other	3,140	180	178	170	170
343.600 Labor & Equipment Charge	58,865	66,971	78,748	65,000	50,000
343.700 Misc Supply/MaterialsSol	195	-	-	-	-
Charges TOTAL	66,593	70,961	82,397	68,670	53,670
365 Donations					
365.100 Donations & Contribution	4,225	995	787	1,000	300
Donations TOTAL	4,225	995	787	1,000	300
PdPrgmRev TOTAL :	106,883	100,369	136,221	103,470	87,770
=====					
Sub-Depart 016 - Economic Development					
=====					
340 Charges					
340.550 Engineering/InspDptSrv	-	-	-	48,625	51,345
Charges TOTAL	-	-	-	48,625	51,345
EngPrgmRev TOTAL :	-	-	-	48,625	51,345

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
=====					
Sub-Depart 017 - Engineering Program Revenue					
=====					
340 Charges					
340.400 Printing & Duplication	3,631	1,541	1,214	1,000	1,200
Charges TOTAL	3,631	1,541	1,214	1,000	1,200
EngPrgmRev TOTAL :	3,631	1,541	1,214	1,000	1,200
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Sub-Depart 018 - Street Program Revenue					
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340 Charges					
340.580 StreetDeptStaff Services	-	-	-	100,190	105,620
340.600 Penalties/Interest Chgs.	(38)	24	4	-	-
340.900 Revenues-All Other	-	412	-	-	-
343.600 Labor & Equipment Charge	764	4,024	17,634	4,000	3,000
343.700 Misc Supply/MaterialsSol	17,571	14,604	11,002	9,000	10,000
Charges TOTAL	18,297	19,064	28,640	113,190	118,620
StrtPrgRev TOTAL :	18,297	19,064	28,640	113,190	118,620
=====					
Sub-Depart 019 - Building Maintenance Program Revenue					
=====					
340 Charges					
343.700 Misc Supply/MaterialsSol	-	-	-	-	102,780
Charges TOTAL	-	-	-	-	102,780
Bldg Maint Prog Rev TOTAL :	-	-	-	-	102,780
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Sub-Depart 021 - Recreation Program Revenue					
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330 Intergovernmental					
331.000 Federal grants-capital	-	15,000	-	-	-
334.005 State grants-operating	10,000	7,935	8,186	4,580	-
Intergover TOTAL	10,000	22,935	8,186	4,580	-
340 Charges					
340.900 Revenues-All Other	1,576	2,645	3,501	1,500	1,500
343.600 Labor & Equipment Charge	3,280	3,984	10,879	5,000	5,000
Charges TOTAL	4,856	6,629	14,380	6,500	6,500
347 Recreation					
347.110 Auditorium Use Fee	4,504	9,816	4,374	6,000	4,000
347.120 Sports Field Use Fee	4,960	14,380	11,482	5,000	12,000
347.130 Administratn Bldg Use Fe	2,500	975	1,813	2,500	2,000
347.150 Pavilion Use Fee	12,961	8,606	11,838	10,000	11,000
347.160 Fair Ground Use Fee	2,200	1,025	-	1,000	3,000
347.170 Riverfnt Tree Maintenanc	25,500	-	-	-	-
347.300 Suprv Playground Fees	46,505	52,731	50,285	51,000	52,000
347.350 Softball Tournament Program	-	-	8,090	8,000	-
347.400 Special Activities Fees	20,396	19,642	20,433	20,000	20,000
347.420 Tennis Court Fees	220	930	890	500	500
Recreation TOTAL	119,746	108,105	109,205	104,000	104,500
363 Rents					
366.200 Rent/Lease-Municipal Pro	-	-	250	-	-

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
Rents TOTAL	-	-	250	-	-
Sub-Depart 021 - Recreation Program Revenue					
365 Donations					
365.100 Donations & Contribution	35,188	27,647	39,893	39,400	20,000
365.200 United Fund Donation	4,600	4,600	4,600	4,600	4,600
Donations TOTAL	39,788	32,247	44,493	44,000	24,600
RecrPrgRev TOTAL :	174,390	169,916	176,514	159,080	135,600
Sub-Depart 022 - Pool Program Revenue					
347 Recreation					
347.200 Swimming Pool Fees	63,921	58,743	65,673	60,000	60,000
347.205 S/PlaygrndPartcptntPoolFe	3,700	4,275	4,380	4,000	4,000
347.210 Swimming Lessons	7,025	9,120	8,086	8,000	8,000
347.220 Leisure Pool Use Fee	550	1,100	600	1,000	1,000
340.900 Revenues All other	-	-	3,117	-	-
Recreation TOTAL	75,196	73,238	81,856	73,000	73,000
PoolPrgRev TOTAL :	75,196	73,238	81,856	73,000	73,000
Sub-Depart 026 - Airport Program Revenue					
330 Intergovernmental					
331.000 Federal grants-capital	300,000	-	-	-	-
Intergover TOTAL	300,000	-	-	-	-
340 Charges					
340.800 Gas Sales-Contracted	13,551	9,090	9,037	9,000	10,000
343.600 Labor & Equipment Charge	-	544	-	-	-
Charges TOTAL	13,551	9,634	9,037	9,000	10,000
363 Rents					
366.100 Airport Factly Rent/Leas	38,934	36,504	36,037	40,000	38,000
366.200 Rent/Lease-Municipal Pro	19,661	19,661	39,018	68,000	57,000
Rents TOTAL	58,595	56,165	75,055	108,000	95,000
AirptPrgRv TOTAL :	372,146	65,799	84,092	117,000	105,000
Sub-Depart 040 - Older Adults Program Revenue					
363 Rents					
366.200 Rent/Lease-Municipal Pro	-	4,509	8,278	5,000	10,000
Rents TOTAL	-	4,509	8,278	5,000	10,000
OldrAdults TOTAL :	-	4,509	8,278	5,000	10,000
Sub-Depart 110 - Senior Center (Elks Building) Program Revenue					
365 Donations					
365.100 Donations & Contribution	12,000	9,000	12,000	12,000	12,000
Donations TOTAL	12,000	9,000	12,000	12,000	12,000

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
=====	=====	=====	=====	=====	=====
SenrCtrOpr TOTAL :	12,000	9,000	12,000	12,000	12,000
Revenue Total	10,247,529	9,798,661	9,715,340	10,014,940	10,312,615
=====	=====	=====	=====	=====	=====
Department XXT - Tourism Revenue Sources					
=====	=====	=====	=====	=====	=====
316 Bus. Tax					
318.500 Tourism Tax	108,790	105,274	102,583	105,000	110,000
Bus. Tax TOTAL	108,790	105,274	102,583	105,000	110,000
340 Charges					
340.600 Penalties/Interest Chgs.	725	2,724	740	500	500
343.600 Labor & Equipment Charge	6,725	5,840	5,060	5,100	6,000
Charges TOTAL	7,450	8,564	5,800	5,600	6,500
361 Interest					
360.100 Interest Revenues	1,428	-	-	-	-
Interest TOTAL	1,428	-	-	-	-
363 Rents					
366.200 Rent/Lease-Municipal Pro	13,094	12,504	13,406	14,000	15,200
Rents TOTAL	13,094	12,504	13,406	14,000	15,200
Tourism Revenues TOTAL	130,762	126,342	121,789	124,600	131,700
=====	=====	=====	=====	=====	=====
Department XX0 - Financing Sources-Transfers					
=====	=====	=====	=====	=====	=====
391 Infrfund Transfer					
391.160 Transfer In/Library Fund	-	4,700	-	-	-
391.410 Transfer In/TransportnFn	-	-	861,730	876,460	922,000
391.600 Transfer In/Water Fund	-	2,800	-	-	-
391.650 Transfer In/SewerageSysF	-	1,600	-	-	-
391.800 Transfer In/SolidWasteFn	-	1,600	-	-	-
InfrndTrn TOTAL	-	10,700	861,730	876,460	922,000
FincSource TOTAL	-	10,700	861,730	876,460	922,000
REVENUE TOTAL	10,378,291	9,935,703	10,698,859	11,016,000	11,366,315

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
=====					
Fund 01 - GENERAL FUND EXPENDITURES					
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80 OthrFinancing Uses					
999.210 Library Fund	124,960	131,600	155,600	227,630	230,000
999.250 Vehicle&Equip Rplcmnt Fn	344,400	457,295	465,300	465,300	213,230
999.330 C.O.P.- Fund	660,000	-	861,730	876,460	922,000
999.800 TaxRevAlloctnToOtherFund	531,007	560,416	621,554	605,955	610,000
OthrFnUses TOTAL	1,660,367	1,149,311	2,104,184	2,175,345	1,975,230
Financing Uses TOTAL	1,660,367	1,149,311	2,104,184	2,175,345	1,975,230
=====					
Department 08 - Tourism Bureau					
=====					
30 Prof/ Tech					
730.400 Other Contracted Service	91,911	132,807	106,305	125,000	110,000
Prof/Tech TOTAL	91,911	132,807	106,305	125,000	110,000
Tourism Bur TOTAL	91,911	132,807	106,305	125,000	110,000
=====					
Department 10 - Front Street Properties					
=====					
30 Prof/ Tech					
730.400 Other Contracted Service	2,350	1,184	2,227	2,000	1,000
Prof/Tech TOTAL	2,350	1,184	2,227	2,000	1,000
40 Prop. Serv					
750.300 Lawn & Grounds Care Serv	-	-	-	-	50
760.100 Building Repair/Maintnce	987	430	2,814	2,000	1,500
Prop. Serv TOTAL	987	430	2,814	2,000	1,550
50 Other Serv					
780.200 Prop/Liab/Casualty Insur	2,923	3,547	3,981	2,500	4,390
780.400 Telephone	232	-	-	-	-
Other Serv TOTAL	3,155	3,547	3,981	2,500	4,390
60 Supplies					
800.800 General Supplies	208	483	95	200	100
810.100 Electricity	6,666	6,644	7,476	6,600	8,400
830.300 Janitorial Supplies	272	321	210	215	300
840.200 SmallTools/Equipment/Fur	230	-	-	-	-
Supplies TOTAL	7,376	7,448	7,781	7,015	8,800
FrontSt Prp TOTAL	13,868	12,609	16,803	13,515	15,740
=====					
Department 11 - Administration					
=====					
10 PerServ S/W					
700.100 Salaries/Wages-Regular	346,306	363,204	364,134	364,760	378,685
700.150 Elected/BoardOfficialCom	59,500	60,000	60,000	60,000	60,000
700.200 Wages-Parttime/Permanent	1,100	1,272	360	1,000	1,000
700.300 Salaries/Wages-Overtime	17	13	56	100	100

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
PerServS/W TOTAL	406,923	424,489	424,550	425,860	439,785
20 PerServ F/B					
710.100 FICA Taxes	29,581	31,313	32,723	32,580	33,640
720.100 Health Insurance	56,453	54,076	52,661	53,470	53,470
720.200 Dental Insurance	3,334	3,222	3,467	3,500	4,360
720.400 Life Insurance	752	757	498	910	900
720.500 LAGERS Retirement Plan	42,591	43,724	37,456	42,320	47,730
PerServF/B TOTAL	132,711	133,092	126,805	132,780	140,100
25 PerSrvOBen					
710.200 Unemployment Insurance	77	-	-	-	-
720.602 Auto Allowance	6,300	7,500	7,500	7,500	8,700
720.605 Employee Incentive Prog	310	310	285	340	350
PerSrvOBen TOTAL	6,687	7,810	7,785	7,840	9,050
30 Prof/Tech					
730.100 Engineering & Consultant	1,265	-	-	-	-
730.200 Legal & Financial Servc	60,171	44,818	21,500	45,000	35,000
730.400 Other Contracted Service	55,234	8,772	12,942	8,000	8,000
Prof/Tech TOTAL	116,670	53,590	34,442	53,000	43,000
40 Prop. Serv					
760.200 Equip Repair/Maintenanc	2,433	2,159	1,460	2,500	600
760.300 Vehicle Repair/Maintnce	-	-	-	-	500
760.500 Rental of Land & Buildings	-	-	-	-	7,000
Prop. Serv TOTAL	2,433	2,159	1,460	2,500	8,100
=====					
Department 11 - Administration					
=====					
50 Other Serv					
780.100 Advertising	639	570	410	250	250
780.200 Prop/Liab/Casualty Insur	41,388	30,379	46,950	18,115	20,000
780.300 Printing/Duplicating	1,259	838	1,996	500	750
780.400 Telephone	7,267	9,663	10,110	6,000	9,000
780.500 Training/Seminars	3,475	1,570	3,146	2,000	2,000
780.600 Travel	17,627	12,778	11,892	7,000	12,000
780.700 Prof.Dues & Memberships	5,094	5,913	5,922	5,500	5,000
780.900 Postage	1,158	909	3,013	1,100	1,250
785.100 Election Expense	6,081	6,267	10,279	6,500	17,500
Other Serv TOTAL	83,988	68,887	93,718	46,965	67,750
60 Supplies					
800.100 Subscriptions	481	398	490	500	650
800.420 Offices Supplies	2,379	2,117	2,062	2,000	3,000
800.700 Uniforms & Clothing	-	26	491	-	100
800.800 General Supplies	1,332	815	1,467	1,000	1,500
800.810 City Anniversary-Special Events	-	-	-	-	1,000
800.900 Employee Appreciation Cs	8,844	5,076	5,218	6,000	6,750
840.200 SmallTools/Equipment/Fur	3,220	-	-	-	-
850.110 Civil Defense Program	1,755	1,818	368	1,500	7,120
850.130 Heating Fuel Assist Progr	-	-	-	-	10,000
850.150 Sister City Program	1,322	584	2,072	6,500	2,000
850.155 Civic Programs	10,029	8,303	7,571	12,600	11,500
850.170 Historical Preservtn Pro	2,272	1,611	1,971	1,600	3,500

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
Supplies TOTAL	31,634	20,748	21,710	31,700	47,120
70 Property					
910.100 Improv Other Than Bldgs	12,500	-	-	-	-
Property TOTAL	12,500	-	-	-	-
75 DebtService					
899.110 Interest Expense	28,228	12,868	7,996	13,000	9,000
DebtServic TOTAL	28,228	12,868	7,996	13,000	9,000
Sub-Depart TOTAL :	821,774	723,643	718,466	713,645	763,905
=====					
SubDepartment 110 - Senior Center (Elks Bldg)					
=====					
30 Prof/Tech					
730.400 Other Contracted Service	-	65	135	250	250
Prof/Tech TOTAL	-	65	135	250	250
=====					
SubDepartment 110 - Senior Center (Elks Bldg)					
=====					
40 Prop. Serv					
760.400 Equipment Rental	385	25	568	100	100
760.500 Rental of Land/Buildings	24,000	24,000	24,560	27,500	30,000
Prop. Serv TOTAL	24,385	24,025	25,128	27,600	30,100
50 Other Serv					
780.400 Telephone	-	390	568	600	600
Other Serv TOTAL	-	390	568	600	600
60 Supplies					
800.800 General Supplies	77	267	922	500	200
810.100 Electricity	10,927	11,573	14,884	12,500	18,500
810.200 Heating Fuel	4,297	3,956	4,505	5,000	5,000
Supplies TOTAL	15,301	15,796	20,311	18,000	23,700
SenrCtrOpr TOTAL :	39,686	40,276	46,142	46,450	54,650
Admin TOTAL	861,460	763,919	764,608	760,095	818,555
=====					
Department 12 - Municipal Crt & Legal					
=====					
10 PerServ S/W					
700.150 Elected/BoardOfficialCom	19,200	19,200	19,200	19,200	19,200
PerServS/W TOTAL	19,200	19,200	19,200	19,200	19,200
20 PerServ F/B					
710.100 FICA Taxes	1,469	1,469	1,469	1,470	1,470
PerServF/B TOTAL	1,878	1,469	1,469	1,470	1,470
30 Prof/Tech					
730.200 Legal & Financial Servic	5,838	5,866	8,117	6,000	6,945
730.400 Other Contracted Service	82,271	142,895	128,215	165,000	1,500
Prof/Tech TOTAL	88,109	148,761	136,332	171,000	8,445
40 Prop. Serv					

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
760.200 Equip Repair/Maintenanc	-	-	-	50	50
760.400 Equipment Rental	185	185	185	185	185
Prop. Serv TOTAL	185	185	185	235	235
50 Other Serv					
780.200 Prop/Liab/Casualty Insur	1,856	1,809	1,938	2,160	3,040
780.300 Printing/Duplicating	2,648	2,207	1,937	3,000	2,000
780.700 Prof.Dues & Memberships	50	-	-	100	100
780.900 Postage	829	688	769	855	855
Other Serv TOTAL	5,383	4,704	4,644	6,115	5,995
60 Supplies					
800.100 Subscriptions	75	75	75	75	100
800.420 Offices Supplies	172	257	244	245	100
800.800 General Supplies	57	73	(73)	50	50
840.200 SmallTools/Equipment/Fur	351	-	-	-	-
Supplies TOTAL	655	405	246	370	250
65 Depreciation					
Muncpl Legl TOTAL	115,410	174,724	162,076	198,390	35,595
Department 13 - Communications					
10 PerServ S/W					
700.100 Salaries/Wages-Regular	372,883	388,945	399,008	412,330	436,925
700.300 Salaries/Wages-Overtime	68,023	36,437	24,073	32,000	25,000
PerServS/W TOTAL	440,906	425,382	423,081	444,330	461,925
20 PerServ F/B					
710.100 FICA Taxes	32,242	31,816	32,880	33,990	35,340
720.100 Health Insurance	67,906	76,767	80,637	82,280	82,300
720.200 Dental Insurance	4,341	5,352	6,928	6,730	8,710
720.400 Life Insurance	1,055	1,054	804	1,110	1,090
720.500 LAGERS Retirement Plan	47,542	50,300	42,732	51,540	58,200
PerServF/B TOTAL	153,086	165,289	163,981	175,650	185,640
25 PerSrvO Ben					
710.200 Unemployment Insurance	(17)	-	-	-	-
720.601 Tuition Reimbursement	2,168	-	-	-	-
720.605 Employee Incentive Prog	439	539	650	375	600
PerSrvOBen TOTAL	2,590	539	650	375	600
30 Prof/Tech					
730.280 Building Maint. Dpt Svcs	-	-	-	26,480	25,695
730.300 Technical Services	200	225	-	250	250
730.400 Other Contracted Service	442	334	666	600	650
Prof/Tech TOTAL	642	559	666	27,330	26,595
40 Prop. Serv					
760.200 Equip Repair/Maintenanc	13,422	15,197	11,215	10,500	18,610
760.400 Equipment Rental	1,016	861	72	-	-
Prop. Serv TOTAL	14,438	16,058	11,287	10,500	18,610
50 Other Serv					
780.100 Advertising	356	135	-	150	200
780.200 Prop/Liab/Casualty Insur	30,622	27,758	31,190	13,210	19,620

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
780.300 Printing/Duplicating	418	272	85	300	300
780.400 Telephone	18,842	20,085	46,749	46,540	44,485
780.410 Telephone-Alarm Cntrl	16,544	20,028	-	-	-
780.500 Training/Seminars	630	1,057	1,755	1,500	1,500
780.600 Travel	2,056	2,139	1,890	2,400	2,300
780.700 Prof.Dues & Memberships	186	189	189	200	200
780.900 Postage	210	194	148	200	200
Other Serv TOTAL	69,864	71,857	82,006	64,500	68,805
60 Supplies					
800.415 Parts-Equipment	-	-	10,346	2,500	500
800.420 Offices Supplies	1,383	645	928	1,000	1,000
800.700 Uniforms & Clothing	459	332	409	500	500
800.800 General Supplies	689	370	450	500	500
810.100 Electricity	838	875	910	900	11,000
840.200 SmallTools/Equipment/Fur	2,832	4,564	299	-	-
Supplies TOTAL	6,201	6,786	13,342	5,400	13,500
70 Property					
920.200 Machinery/Equipment	20,645	20,645	10,323	20,645	-
Property TOTAL	20,645	20,645	10,323	20,645	-
Sub-Depart TOTAL :	708,372	707,115	705,336	748,730	775,675
Communication TOTAL	708,372	707,115	705,336	748,730	775,675
Department 14 - Police					
10 PerServ S/W					
700.100 Salaries/Wages-Regular	1,319,170	1,374,498	1,353,121	1,341,940	1,439,685
700.250 Wages-Parttime/Seasonal	2,958	2,661	2,138	-	-
700.300 Salaries/Wages-Overtime	105,152	66,837	84,507	85,000	85,000
PerServS/W TOTAL	1,427,280	1,443,996	1,439,766	1,426,940	1,524,685
20 PerServ F/B					
710.100 FICA Taxes	103,218	104,576	109,580	109,160	116,640
720.100 Health Insurance	272,321	282,949	277,353	277,200	277,330
720.200 Dental Insurance	16,723	17,636	21,633	20,400	21,380
720.400 Life Insurance	3,570	3,481	2,486	3,550	3,610
720.500 LAGERS Retirement Plan	152,984	160,322	139,274	159,820	186,010
PerServF/B TOTAL	548,816	568,964	550,326	570,130	604,970
25 PerSrvOBen					
720.601 Tuition Reimbursement	-	7,500	-	-	-
720.603 Uniform Allowances	1,112	958	392	800	885
720.605 Employee Incentive Prog	1,700	1,850	2,050	2,200	2,200
PerSrvOBen TOTAL	2,812	10,308	2,442	3,000	3,085
30 Prof/Tech					
730.280 Building Maint. Dpt Srvs	-	-	-	26,480	25,695
730.400 Other Contracted Service	15,882	14,689	13,805	9,100	10,030
Prof/Tech TOTAL	15,882	14,689	13,805	35,580	35,725
40 Prop. Serv					
760.200 Equipt Repair/Maintenanc	17,145	14,966	16,542	11,800	20,695

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
760.300 Vehicle Repair/Maintnce	23,249	19,767	19,742	18,000	18,000
760.400 Equipment Rental	2,914	3,347	1,523	2,500	1,500
Prop. Serv TOTAL	43,308	38,080	37,807	32,300	40,195
50 Other Serv					
780.100 Advertising	836	318	250	500	500
780.200 Prop/Liab/Casualty Insur	124,353	98,833	112,317	82,215	78,430
780.300 Printing/Duplicating	4,570	3,902	2,021	3,800	3,500
780.400 Telephone	26,119	25,086	24,203	24,000	25,000
780.500 Training/Seminars	5,565	3,300	6,485	5,000	7,000
780.550 P.O.S.T Train/Travel Cst	-	-	500	-	-
780.600 Travel	2,766	1,606	5,275	4,000	3,000
780.700 Prof.Dues & Memberships	1,271	1,333	1,455	2,000	3,045
780.900 Postage	1,606	1,212	1,159	1,500	1,500
782.100 Prisoner Expense	29,404	27,879	63,128	55,000	80,000
Other Serv TOTAL	196,490	163,469	216,793	178,015	201,975
60 Supplies					
800.100 Subscriptions	380	380	300	650	650
800.200 Lab Supplies	1,543	1,068	464	1,000	1,350
800.402 Ammunition	2,010	-	1,154	2,200	3,000
800.410 Parts-Vehicle	926	1,493	2,639	1,500	3,400
800.415 Parts-Equipment	2,742	1,197	3,062	2,000	2,500
800.420 Offices Supplies	3,152	2,915	3,064	3,000	4,000
800.700 Uniforms & Clothing	8,045	4,273	7,154	5,000	8,000
800.800 General Supplies	1,988	2,706	1,908	3,200	3,000
810.100 Electricity	-	-	-	26,000	26,000
810.300 Gasoline & Oil	24,905	33,685	43,493	50,000	50,000
840.200 SmallTools/Equipment/Fur	15,634	6,248	33,476	9,080	19,750
850.100 Animal Control Program	6,500	4,096	9,126	10,000	12,000
850.133 Police Explorers Program	-	-	2,680	2,000	5,000
850.135 Police Mounted Patrol	2,445	-	-	-	-
850.140 Police K-9 Program	-	-	-	-	2,000
Supplies TOTAL	70,270	58,061	108,520	115,630	140,650
70 Property					
920.100 Vehicles	-	-	-	-	12,000
920.200 Machinery/Equipment	14,352	-	-	-	-
Property TOTAL	14,352	-	-	-	12,000
Sub-Depart TOTAL :	2,319,210	2,297,567	2,369,459	2,361,595	2,563,285

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Department 14 - Police Sub-Department 140 - Special Services  
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60 Supplies					
850.200 Task Force Program	-	-	-	7,000	7,000
Supplies TOTAL	-	-	-	7,000	7,000
SpecialSrv TOTAL :	-	-	-	7,000	7,000

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Sub-Depart 145 - Dare/Crime Prevention  
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50 Other Serv

ACCOUNT		2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
780.300	Printing/Duplicating	441	-	-	-	-
Other Serv	TOTAL	441	-	-	-	-
60 Supplies						
800.800	General Supplies	(441)	338	830	-	-
800.805	Genrl Suppls/DARE Donatn	221	346	-	2,000	2,000
840.200	SmallTools/Equipment/Fur	-	-	2,819	-	-
Supplies	TOTAL	(220)	684	3,649	2,000	2,000
	Dare/Crime TOTAL :	221	684	3,649	2,000	2,000
Police	TOTAL	2,319,431	2,298,251	2,373,108	2,370,595	2,572,285
=====						
Department 15 - Finance						
=====						
10 PerServS/W						
700.100	Salaries/Wages-Regular	246,747	317,733	316,050	303,800	281,720
700.200	Wages-Parttime/Permanent	10,531	6,725	-	-	11,200
700.300	Salaries/Wages-Overtime	198	12	23	-	-
PerServS/W	TOTAL	257,476	324,470	316,073	303,800	292,920
20 PerServF/B						
710.100	FICA Taxes	18,727	23,667	24,169	23,240	22,410
720.100	Health Insurance	47,092	60,169	58,513	54,120	58,080
720.200	Dental Insurance	2,999	3,836	4,560	3,960	4,820
720.400	Life Insurance	684	796	574	760	670
720.500	LAGERS Retirement Plan	25,747	34,592	32,100	35,240	35,500
PerServF/B	TOTAL	95,249	123,060	119,916	117,320	121,480
25 PerSrvOBen						
720.605	Employee Incentive Prog	622	485	400	400	400
PerSrvOBen	TOTAL	622	485	400	400	400
30 Prof/Tech						
730.200	Legal & Financial Servic	21,413	19,785	20,438	21,260	21,520
730.300	Technical Services	2,844	2,277	3,054	2,500	2,500
730.400	Other Contracted Service	52,392	53,937	45,960	61,250	63,150
Prof/Tech	TOTAL	76,649	75,999	69,452	85,010	87,170
40 Prop. Serv						
760.200	Equipt Repair/Maintenanc	393	777	651	720	120
760.400	Equipment Rental	-	1	-	-	800
Prop. Serv	TOTAL	393	778	651	720	920
50 Other Serv						
780.100	Advertising	223	-	-	275	1,075
780.200	Prop/Liab/Casualty Insur	23,703	19,305	20,984	11,220	14,480
780.300	Printing/Duplicating	1,526	1,176	621	1,400	1,505
780.400	Telephone	4,175	4,372	4,512	3,500	6,500
780.500	Training/Seminars	90	1,624	1,108	2,400	2,650
780.600	Travel	1,347	498	566	1,005	1,005
780.700	Prof.Dues & Memberships	155	404	1,036	1,530	1,645

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
780.900 Postage	4,397	7,094	6,303	4,000	4,200
Other Serv TOTAL	35,616	34,473	35,130	25,330	33,060
60 Supplies					
800.420 Offices Supplies	4,141	4,883	5,093	4,100	5,025
800.800 General Supplies	116	194	30	200	200
840.200 SmallTools/Equipment/Fur	3,020	200	-	-	-
840.300 Books & Periodicals	-	-	-	-	300
Supplies TOTAL	7,277	5,277	5,123	4,300	5,525
Sub-Depart TOTAL :	473,282	564,542	546,745	536,880	541,475
Finance TOTAL	473,282	564,542	546,745	536,880	541,475
=====					
Department 16 - Community Development/Engineering					
=====					
10 PerServ S/W					
700.100 Salaries/Wages-Regular	71,209	72,105	78,601	72,700	76,220
700.200 Wages-Parttime/Permanent	-	-	-	37,000	37,000
PerServS/W TOTAL	71,209	72,105	78,601	109,700	113,220
20 PerServ F/B					
710.100 FICA Taxes	5,281	5,567	6,327	8,390	8,660
720.100 Health Insurance	11,592	8,095	5,658	9,980	14,720
720.200 Dental Insurance	667	697	664	790	870
720.400 Life Insurance	150	83	60	180	180
720.500 LAGERS Retirement Plan	8,821	8,766	7,475	8,430	9,600
PerServF/B TOTAL	26,511	23,208	20,184	27,770	34,030
25 PerSrvOBen					
720.602 Auto Allowance	2,400	2,400	2,200	3,600	3,600
720.605 Employee Incentive Prog	50	25	50	50	50
PerSrvOBen TOTAL	2,450	2,425	2,250	3,650	3,650
30 Prof/ Tech					
730.100 Engineering & Consultant	-	34,376	4,314	-	-
730.200 Legal & Financial Servic	(719)	620	29,395	1,500	4,500
730.400 Other Contracted Service	142	-	7,897	75	100
Prof/Tech TOTAL	(577)	34,996	41,606	1,575	4,600
50 Other Serv					
780.100 Advertising	117	448	560	400	600
780.200 Prop/Liab/Casualty Insur	6,439	5,216	5,204	1,390	2,310
780.300 Printing/Duplicating	362	-	75	100	100
780.400 Telephone	811	921	1,267	750	1,200
780.500 Training/Seminars	665	110	-	400	1,545
780.600 Travel	3,379	3,071	1,731	2,500	2,000
780.700 Prof.Dues & Memberships	4,748	3,594	1,886	5,000	6,000
780.900 Postage	314	235	485	250	460
Other Serv TOTAL	16,835	13,595	11,208	10,790	14,215

60 Supplies

ACCOUNT		2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
800.100	Subscriptions	306	336	331	350	350
800.420	Offices Supplies	19	-	17	20	20
800.800	General Supplies	3	59	86	100	100
Supplies TOTAL		328	395	434	470	470
Sub-Depart TOTAL :		116,756	146,724	154,283	153,955	170,185
ComEco	Devl TOTAL . . . :	116,756	146,724	154,283	153,955	170,185
=====						
Department 17 - BldgInspEngineeringPlanng						
=====						
10 PerServS/W						
700.100	Salaries/Wages-Regular	8,501	2,013	(18,899)	-	-
PerServS/W TOTAL		8,501	2,013	(18,899)	-	-
40 Prop. Serv						
760.200	Equipt Repair/Maintenanc	(478)	-	-	-	-
Prop. Serv TOTAL		(478)	-	-	-	-
50 Other Serv						
780.200	Prop/Liab/Casualty Insur	27,161	-	-	-	-
Other Serv TOTAL		27,161	-	-	-	-
60 Supplies						
800.100	Subscriptions	75	-	-	75	-
Supplies TOTAL		75	-	-	75	-
Sub-Depart TOTAL :		35,259	2,013	(18,899)	75	-
10 PerServS/W						
700.100	Salaries/Wages-Regular	86,468	85,192	90,155	87,670	91,515
700.300	Salaries/Wages-Overtime	29	14	384	-	-
PerServS/W TOTAL		86,497	85,206	90,539	87,670	91,515
20 PerServF/B						
710.100	FICA Taxes	6,555	6,313	6,723	6,710	7,000
720.100	Health Insurance	9,291	17,641	16,782	17,040	17,040
720.200	Dental Insurance	501	1,046	1,243	1,310	1,310
720.400	Life Insurance	228	245	176	220	220
720.500	LAGERS Retirement Plan	8,845	8,995	8,857	10,170	11,530
PerServF/B TOTAL		25,420	34,240	33,781	35,450	37,100
=====						
Sub Department 171 - Building Inspections						
=====						
25 PerSrvOBen						
710.200	Unemployment Insurance	-	7,360	960	1,000	-
720.605	Employee Incentive Prog	150	100	175	175	200
PerSrvOBen TOTAL		150	7,460	1,135	1,175	200
30 Prof/ Tech						
730.300	Technical Services	245	-	-	-	-
730.400	Other Contracted Service	112	150	150	150	150

ACCOUNT		2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
Prof/Tech	TOTAL	357	150	150	150	150
40 Prop.	Serv					
760.200	Equipt Repair/Maintenanc	56	39	45	40	50
760.300	Vehicle Repair/Maintnce	1,734	882	960	1,500	2,780
760.400	Equipment Rental	600	-	-	-	-
Prop. Serv	TOTAL	2,390	921	1,005	1,540	2,830
50 Other	Serv					
780.100	Advertising	180	-	64	-	320
780.200	Prop/Liab/Casualty Insur	1,772	7,256	6,279	3,600	5,310
780.300	Printing/Duplicating	917	933	434	600	600
780.400	Telephone	2,108	2,331	2,356	1,700	2,500
780.500	Training/Seminars	433	390	-	250	1,960
780.600	Travel	380	286	-	-	450
780.700	Prof.Dues & Memberships	113	263	138	400	250
780.900	Postage	143	294	262	200	250
Other Serv	TOTAL	6,046	11,753	9,533	6,750	11,640
60 Supplies						
800.100	Subscriptions	300	232	2,875	500	500
800.410	Parts-Vehicle	-	-	146	-	-
800.420	Offices Supplies	502	264	807	500	700
800.800	General Supplies	321	651	176	200	200
800.900	Employee Appreciation Cost	-	-	-	-	175
810.300	Gasoline & Oil	1,391	2,071	1,590	2,000	3,500
840.200	SmallTools/Equipment/Fur	59	-	12	-	250
840.300	Books & Periodicals	-	-	-	-	1,030
Supplies	TOTAL	2,573	3,218	5,606	3,200	6,355
=====						
Department 17 - BldgInspEngineeringPlannng		Sub-Department 171 Building Inspections				
=====						
	BldgInspct TOTAL :	123,433	142,948	141,749	135,935	149,790
=====						
Sub Department 172 - Engineering						
=====						
10 PerServS/W						
700.100	Salaries/Wages-Regular	229,906	242,111	251,893	243,430	256,620
700.250	Wages-Parttime/Seasonal	-	-	408	-	-
700.300	Salaries/Wages-Overtime	386	60	24	-	100
PerServS/W	TOTAL	230,292	242,171	252,325	243,430	256,720
20 PerServF/B						
710.100	FICA Taxes	16,524	17,403	18,038	18,620	19,630
720.100	Health Insurance	49,557	50,702	49,750	50,520	50,520
720.200	Dental Insurance	3,001	3,137	3,729	3,920	3,920
720.400	Life Insurance	591	566	395	610	610
720.500	LAGERS Retirement Plan	28,643	30,437	25,934	28,240	32,340
PerServF/B	TOTAL	98,316	102,245	97,846	101,910	107,020
25 PerSrvOBen						
720.605	Employee Incentive Prog	225	275	300	250	275
PerSrvOBen	TOTAL	225	275	300	250	275

ACCOUNT		2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
30 Prof/ Tech						
730.400	Other Contracted Service	-	1,025	-	-	-
Prof/Tech	TOTAL	-	1,025	-	-	-
40 Prop. Serv						
760.200	Equip Repair/Maintenanc	91	1,004	45	400	325
760.300	Vehicle Repair/Maintnce	1,085	1,558	684	2,500	1,500
760.400	Equipment Rental	600	-	-	-	-
Prop. Serv	TOTAL	1,776	2,562	729	2,900	1,825
50 Other Serv						
780.200	Prop/Liab/Casualty Insur	3,683	16,661	17,498	7,260	10,470
780.210	Self-Insurance Deductibl	-	-	-	-	-
780.300	Printing/Duplicating	643	287	287	400	1,000
780.400	Telephone	1,955	2,243	2,443	1,800	2,700
780.500	Training/Seminars	1,006	115	160	200	400
780.600	Travel	787	198	-	-	200
780.700	Prof.Dues & Memberships	601	699	546	800	500
780.900	Postage	117	177	386	300	300
Other Serv	TOTAL	8,792	20,380	21,320	10,760	15,570
60 Supplies						
800.100	Subscriptions	36	25	-	-	-
800.410	Parts-Vehicle	-	-	95	-	-
800.415	Parts-Equipment	-	-	46	-	200
800.420	Offices Supplies	565	355	684	400	650
800.800	General Supplies	1,122	274	95	350	300
810.300	Gasoline & Oil	848	1,275	1,613	2,000	2,000
840.200	SmallTools/Equipment/Fur	129	-	225	-	250
Supplies	TOTAL	2,700	1,929	2,758	2,750	3,400
	Enginrng TOTAL . :	342,101	370,587	375,278	362,000	384,810
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Sub Department 173 - Planning & Zoning						
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10 PerServS/W						
700.100	Salaries/Wages-Regular	91,296	97,714	97,256	29,320	35,625
700.300	Salaries/Wages-Overtime	17	6	6	-	-
PerServS/W	TOTAL	91,313	97,720	97,262	29,320	35,625
20 PerServF/B						
710.100	FICA Taxes	6,618	7,139	7,235	2,240	2,730
720.100	Health Insurance	16,263	17,373	14,869	5,890	5,890
720.200	Dental Insurance	1,000	1,046	1,441	790	790
720.400	Life Insurance	239	226	152	70	80
720.500	LAGERS Retirement Plan	11,271	8,735	4,810	3,400	4,500
PerServF/B	TOTAL	35,391	34,519	28,507	12,390	13,990
25 PerSrvOBen						
720.605	Employee Incentive Prog	200	100	75	100	50
PerSrvOBen	TOTAL	200	100	75	100	50
30 Prof/ Tech						
730.100	Engineering & Consultant	-	-	-	48,625	51,345
730.400	Other Contracted Service	-	400	117	-	76,000

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
Prof/Tech TOTAL	-	400	117	48,625	127,345
40 Prop. Serv					
760.200 Equipmt Repair/Maintenanc	56	39	45	40	-
760.300 Vehicle Repair/Maintnce	65	568	64	500	-
760.400 Equipment Rental	600	-	-	-	-
Prop. Serv TOTAL	721	607	109	540	-
50 Other Serv					
780.100 Advertising	1,160	1,050	1,168	750	750
780.200 Prop/Liab/Casualty Insur	1,369	6,548	7,160	3,675	4,310
780.300 Printing/Duplicating	940	372	357	500	350
780.400 Telephone	2,196	2,766	2,685	2,500	1,800
780.500 Training/Seminars	670	131	55	200	-
780.600 Travel	6	10	365	200	-
780.700 Prof.Dues & Memberships	339	25	919	250	250
780.900 Postage	399	109	529	300	250
Other Serv TOTAL	7,079	11,011	13,238	8,375	7,710
60 Supplies					
800.100 Subscriptions	124	155	75	175	100
800.420 Offices Supplies	438	299	564	400	500
800.800 General Supplies	467	157	141	200	150
810.300 Gasoline & Oil	277	404	1,590	1,000	-
840.200 SmallTools/Equipment/Fur	200	-	-	-	-
Supplies TOTAL	1,506	1,015	2,370	1,775	750
Plann&Zng TOTAL :	136,210	145,372	141,678	101,125	185,470
BldgEngPln TOTAL	637,003	660,920	639,806	599,135	720,070
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Department 18 - Streets					
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10 PerServS/W					
700.100 Salaries/Wages-Regular	333,911	363,147	347,517	465,700	485,645
700.200 Wages-Parttime/Permanent	3,299	6,194	6,028	5,000	5,000
700.250 Wages-Parttime/Seasonal	14,475	11,393	14,756	13,000	38,000
700.300 Salaries/Wages-Overtime	11,122	8,800	10,242	15,000	15,000
PerServS/W TOTAL	362,807	389,534	378,543	498,700	543,645
20 PerServF/B					
710.100 FICA Taxes	26,764	28,757	28,785	38,150	41,590
720.100 Health Insurance	70,357	87,912	89,109	73,920	107,580
720.200 Dental Insurance	4,813	5,497	6,286	5,160	7,920
720.400 Life Insurance	967	950	646	1,200	1,200
720.500 LAGERS Retirement Plan	38,644	44,778	38,667	55,760	63,080
PerServF/B TOTAL	141,545	167,894	163,493	174,190	221,370
25 PerSrvOBen					
710.200 Unemployment Insurance	-	29	-	500	500
720.605 Employee Incentive Prog	625	535	775	775	775
PerSrvOBen TOTAL	625	564	775	1,275	1,275
30 Prof/Tech					
730.400 Other Contracted Service	12,074	21,977	24,301	11,000	25,000
Prof/Tech TOTAL	12,074	21,977	24,301	11,000	25,000

ACCOUNT		2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
40 Prop. Serv						
750.400	Uniform Cleaning Service	2,675	2,825	3,008	3,000	3,000
760.100	Building Repair/Maintnce	60	-	606	110	-
760.150	NonBldg Repair/Maintnce	3,159	-	7,719	-	7,720
760.200	Equipt Repair/Maintenanc	24,591	16,018	46,450	15,000	20,000
760.300	Vehicle Repair/Maintnce	16,612	18,596	13,190	20,000	23,550
760.400	Equipment Rental	1,142	675	6,477	5,000	5,000
Prop. Serv	TOTAL	48,239	38,114	77,450	43,110	59,270
50 Other Serv						
780.100	Advertising	1,078	22	-	100	100
780.200	Prop/Liab/Casualty Insur	32,550	26,657	34,312	32,850	42,890
780.210	Self-Insurance Deductibl	-	-	128	-	-
780.300	Printing/Duplicating	-	-	20	50	50
780.400	Telephone	3,249	3,845	3,837	3,700	3,500
780.500	Training/Seminars	759	360	170	250	250
780.600	Travel	1,435	394	314	250	545
780.700	Prof.Dues & Memberships	-	175	-	-	100
780.900	Postage	1	69	-	-	-
Other Serv	TOTAL	39,072	31,522	38,781	37,200	47,435
60 Supplies						
800.100	Subscriptions	17	-	-	-	-
800.410	Parts-Vehicle	7,790	8,839	7,424	10,000	7,500
800.415	Parts-Equipment	23,354	12,666	28,604	30,000	25,000
800.420	Offices Supplies	370	66	343	250	250
800.500	Asphalt/Rock/Cement	12,036	12,554	16,663	20,000	20,000
800.510	Roadway & Trails Maint.	-	-	3,918	-	500
800.601	Straw/Seeding/Plants	161	(3,167)	2,471	300	1,500
800.800	General Supplies	47,136	17,121	4,111	20,000	20,000
810.100	Electricity	10,017	9,737	11,335	9,900	13,175
810.115	Electricity-Street Light	157,430	162,598	170,092	165,000	175,000
810.200	Heating Fuel	3,195	2,296	1,922	3,000	2,000
810.300	Gasoline & Oil	152,275	68,595	65,430	100,000	120,000
820.200	Pipe & Fittings	(9,714)	467	(5,079)	5,000	7,500
820.300	StreetSigns&TrafficContr	4,018	9,560	1,769	5,000	5,450
830.100	Chemicals	54,026	32,589	71,453	55,000	75,000
830.200	Paint-Street marking	5,746	23,979	8,858	6,000	10,000
840.200	SmallTools/Equipment/Fur	5,224	2,427	5,546	8,700	12,500
850.300	Weed Control Program	(36)	36	611	3,000	3,000
850.350	Mosquito Control Program	19,869	5,432	7,019	15,000	10,000
Supplies	TOTAL	492,914	365,795	402,490	456,150	508,375
70 Property						
900.200	Buildings	35,691	-	-	-	-
910.101	Street Improvements	5,340	-	-	-	-
Property	TOTAL	41,031	-	-	-	-
Streets	TOTAL	1,138,307	1,015,400	1,085,833	1,221,625	1,406,370
Department 19 - Building/Grounds Maintenance						
10 PerServ/SW						
700.100	Salaries/Wages-Regular	81,444	86,525	87,124	89,680	94,770
700.200	Wages-Parttime/Permanent	14,208	12,404	8,420	10,000	8,600
700.300	Salaries/Wages-Overtime	314	180	120	-	250
PerServ/SW	TOTAL	95,966	99,109	95,664	99,680	103,620
20 PerServ/F/B						

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
710.100 FICA Taxes	6,629	7,075	7,095	7,630	7,930
720.100 Health Insurance	32,217	31,718	31,811	32,340	28,250
720.200 Dental Insurance	2,001	2,091	2,486	2,380	2,180
720.400 Life Insurance	251	242	181	220	220
720.500 LAGERS Retirement Plan	9,905	8,866	6,944	10,400	11,970
PerSrvF/B TOTAL	51,003	49,992	48,517	52,970	50,550
25 PerSrvOBen					
710.200 Unemployment Insurance	463	-	-	-	-
720.605 Employee Incentive Prog	160	185	135	160	150
PerSrvOBen TOTAL	623	185	135	160	150
30 Prof/ Tech					
730.300 Technical Services	1,433	1,725	-	2,000	-
730.400 Other Contracted Service	22,173	20,302	16,287	15,090	15,000
Prof/Tech TOTAL	23,606	22,027	16,287	17,090	15,000
40 Prop. Serv					
750.300 Lawn & Grounds Care Serv	475	993	50	475	500
750.400 Uniform Cleaning Service	773	837	838	1,050	800
760.101 Building Repair/Maintnce	3,675	10,715	4,934	9,500	5,000
760.150 Non-Building Repair/Maintnce	-	-	-	-	-
760.200 Equipt Repair/Maintenanc	10,271	12,303	10,851	11,500	12,000
760.300 Vehicle Repair/Maintnce	729	234	4	500	750
760.400 Equipment Rental	478	706	461	210	500
Prop. Serv TOTAL	16,401	25,788	17,138	23,235	19,550
50 Other Serv					
780.200 Prop/Liab/Casualty Insur	7,308	6,790	7,926	5,300	8,390
780.400 Telephone	2,158	2,677	3,041	2,900	2,860
Other Serv TOTAL	9,466	9,467	10,967	8,200	11,250
60 Supplies					
800.415 Parts-Equipment	955	1,982	621	955	500
800.420 Offices Supplies	-	-	7	-	-
800.590 Tree-Planting Program	-	-	-	-	250
800.800 General Supplies	2,003	3,402	3,052	2,250	2,500
810.100 Electricity	101,438	86,805	101,954	33,000	28,000
810.200 Heating Fuel	6,484	10,386	8,870	10,500	7,000
810.300 Gasoline & Oil	-	-	-	475	500
830.300 Janitorial Supplies	10,443	5,142	5,175	6,180	5,500
840.200 SmallTools/Equipment/Fur	254	-	-	170	-
Supplies TOTAL	121,577	107,717	119,679	53,530	44,250
70 Property					
900.200 Buildings	32,777	475	-	-	-
Property TOTAL	32,777	475	-	-	-
Sub-Depart TOTAL :	351,419	314,760	308,387	254,865	244,370
Sub-Department 190 - Lafayette St. Rentals					
60 Supplies					
800.800 General Supplies	-	4	-	-	-
810.100 Electricity	238	257	292	500	1,000
810.200 Heating Fuel	1,485	911	808	1,500	-

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
Supplies TOTAL	1,723	1,172	1,100	2,000	1,000
LafyttRent TOTAL :	1,723	1,172	1,100	2,000	1,000
BldGrd Main TOTAL	353,142	315,932	309,487	256,865	245,370
Department 20 - Information Technology					
10 PerServS/W					
700.100 Salaries/Wages-Regular	75,169	94,066	94,406	95,370	100,135
700.200 Wages-Parttime/Permanent	-	12	25	-	-
700.300 Salaries/Wages-Overtime	6	-	-	-	-
PerServS/W TOTAL	75,175	94,078	94,431	95,370	100,135
20 PerServF/B					
710.100 FICA Taxes	5,221	6,911	7,321	7,300	7,660
720.100 Health Insurance	13,105	12,870	11,586	11,760	11,770
720.200 Dental Insurance	807	1,046	1,243	1,190	1,310
720.400 Life Insurance	193	220	172	240	240
720.500 LAGERS Retirement Plan	7,011	10,578	9,578	11,060	12,620
PerServF/B TOTAL	26,337	31,625	29,900	31,550	33,600
25 PerSrvOBen					
720.605 Employee Incentive Prog	50	75	100	100	100
PerSrvOBen TOTAL	50	75	100	100	100
30 Prof/ Tech					
730.300 Technical Services	112,895	92,876	121,728	149,860	168,480
Prof/Tech TOTAL	112,895	92,876	121,728	149,860	168,480
40 Prop. Serv					
760.200 Equipt Repair/Maintenanc	18,939	29,596	10,164	26,540	32,710
760.400 Equipment Rental	85	-	-	-	-
Prop. Serv TOTAL	19,024	29,596	10,164	26,540	32,710
50 Other Serv					
780.100 Advertising	180	-	-	100	-
780.200 Prop/Liab/Casualty Insur	4,814	4,530	6,621	3,190	6,200
780.300 Printing/Duplicating	2,311	392	2,310	1,900	2,350
780.400 Telephone	10,585	23,372	32,738	25,235	61,235
780.500 Training/Seminars	-	-	-	500	500
780.600 Travel	324	750	402	550	550
780.700 Prof.Dues & Memberships	265	175	200	175	-
780.900 Postage	47	-	39	130	130
Other Serv TOTAL	18,526	29,219	42,310	31,780	70,965
60 Supplies					
800.100 Subscriptions	20	-	-	120	-
800.415 Parts-Equipment	4,103	1,816	1,167	2,500	2,500
800.420 Offices Supplies	14,995	10,383	11,319	9,000	9,100
800.800 General Supplies	181	-	-	-	-
840.200 SmallTools/Equipment/Fur	9,244	6,198	7,280	7,000	17,600
Supplies TOTAL	28,543	18,397	19,766	18,620	29,200

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
70 Property					
920.200 Machinery/Equipment	28,296	-	-	-	-
920.300 Furniture and Fixtures	-	-	-	-	-
Property TOTAL	28,296	-	-	-	-
I.T. Dept TOTAL	308,846	295,866	318,399	353,820	435,190
Department 21 - Parks					
10 PerServS/W					
700.100 Salaries/Wages-Regular	416,684	412,461	410,350	388,120	402,480
700.200 Wages-Parttime/Permanent	5,883	16,285	22,062	21,500	16,800
700.250 Wages-Parttime/Seasonal	28,367	22,445	18,329	21,000	21,000
700.300 Salaries/Wages-Overtime	11,259	10,180	10,149	10,000	10,000
PerServS/W TOTAL	462,193	461,371	460,890	440,620	450,280
20 PerServF/B					
710.100 FICA Taxes	33,404	33,591	35,000	33,710	34,400
720.100 Health Insurance	96,208	103,872	120,826	125,400	125,400
720.200 Dental Insurance	6,946	7,384	9,346	9,900	10,030
720.400 Life Insurance	1,214	945	817	990	1,030
720.500 LAGERS Retirement Plan	49,518	50,064	43,373	46,180	51,970
PerServF/B TOTAL	187,290	195,856	209,362	216,180	222,830
25 PerSrvOBen					
710.200 Unemployment Insurance	9	-	-	-	-
720.605 Employee Incentive Prog	620	580	730	685	685
PerSrvOBen TOTAL	629	580	730	685	685
30 Prof/ Tech					
730.400 Other Contracted Service	48,747	16,543	24,377	31,715	29,370
Prof/Tech TOTAL	48,747	16,543	24,377	31,715	29,370
40 Prop. Serv					
740.300 TippingFeeCoFWMunicipal	4,884	1,944	1,336	3,465	1,500
750.400 Uniform Cleaning Service	2,958	2,759	3,198	3,200	3,200
760.100 Building Repair/Maintnce	5,883	14,929	4,314	34,800	15,000
760.150 NonBldg Repair/Maintnce	5,832	-	1,600	-	-
760.200 Equipt Repair/Maintenanc	18,201	12,434	17,117	13,000	13,000
760.300 Vehicle Repair/Maintnce	9,218	9,212	12,707	15,000	10,000
760.400 Equipment Rental	16,019	14,790	15,774	15,500	15,500
Prop. Serv TOTAL	62,995	56,068	56,046	84,965	58,200
50 Other Serv					
780.100 Advertising	492	90	46	100	600
780.200 Prop/Liab/Casualty Insur	31,973	32,642	46,533	59,775	65,025
780.210 Self-Insurance Deductibl	-	-	182	-	500
780.300 Printing/Duplicating	873	711	1,158	1,350	1,000
780.400 Telephone	12,245	8,331	7,991	10,000	7,500
780.500 Training/Seminars	3,054	630	599	3,500	1,500
780.600 Travel	1,140	671	860	1,050	1,000
780.700 Prof.Dues & Memberships	947	925	630	1,000	1,000
780.900 Postage	1,241	683	626	925	925
Other Serv TOTAL	51,965	44,683	58,625	77,700	79,050
60 Supplies					

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
800.100 Subscriptions	-	41	-	30	50
800.401 Recreation Supplies	3,077	3,253	7,780	13,000	7,000
800.410 Parts-Vehicle	1,185	486	1,271	1,100	2,500
800.415 Parts-Equipment	8,550	15,482	10,710	9,500	10,000
800.420 Offices Supplies	1,380	1,777	1,558	1,200	1,200
800.500 Asphalt/Rock/Cement	10,169	7,349	6,205	12,000	7,500
800.510 Roadway & Trails Maintnc	9,502	-	-	1,000	1,000
800.590 Tree Planting Program	2,013	4,623	2,072	4,100	2,500
800.600 Straw/Seeding/Plants	6,287	20,762	4,310	16,500	10,000
800.650 Grounds Maintenance	13,029	7,732	3,578	15,000	20,000
800.800 General Supplies	40,107	29,622	39,504	33,000	33,000
810.100 Electricity	39,477	30,689	35,686	33,000	42,500
810.200 Heating Fuel	25,914	15,771	17,496	19,000	24,000
810.300 Gasoline & Oil	27,163	21,915	28,637	25,000	25,000
830.100 Chemicals	719	1,191	1,281	800	400
830.300 Janitorial Supplies	9,288	4,007	5,896	4,200	3,000
840.200 SmallTools/Equipment/Fur	24,027	1,043	13,913	19,085	15,000
850.165 SoftballTournamentProgram	-	-	7,448	7,500	-
Supplies TOTAL	221,887	165,743	187,345	215,015	204,650
70 Property					
900.200 Buildings	9,692	37	-	-	-
910.100 Improv Other Than Bldgs	102,000	-	22,907	4,580	-
920.200 Machinery/Equipment	-	5,545	-	5,750	-
Property TOTAL	111,692	5,582	22,907	10,330	-
Sub-Depart TOTAL :	1,147,398	946,426	1,020,282	1,077,210	1,045,065
Department 21 - Parks	Sub-Department 040 Older Adults				
60 Supplies					
850.127 Adult Programing	-	250	-	4,000	10,000
Supplies TOTAL	-	250	-	4,000	10,000
OldrAdults TOTAL :	-	250	-	4,000	10,000
Department 21 - Parks	Sub-Department 230 Special Activities				
30 Prof/ Tech					
730.300 Technical Services	-	-	-	900	-
730.400 Other Contracted Service	20,182	17,768	17,662	12,000	14,000
Prof/Tech TOTAL	20,182	17,768	17,662	12,900	14,000
50 Other Serv					
780.100 Advertising	1,168	780	859	600	100
780.300 Printing/Duplicating	3,583	1,661	2,121	2,500	2,500
Other Serv TOTAL	4,751	2,441	2,980	3,100	2,600
60 Supplies					
800.401 Recreation Supplies	3,021	3,479	3,643	3,000	3,500
800.800 General Supplies	328	227	270	950	500
Supplies TOTAL	3,349	3,706	3,913	3,950	4,000
SpecIActiv TOTAL :	28,282	23,915	24,555	19,950	20,600

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
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Department 21 - Parks	Sub-Department 250 Supervised Playground				
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10 PerServS/W					
700.250 Wages-Parttime/Seasonal	26,920	27,132	28,480	27,500	30,000
PerServS/W TOTAL	26,920	27,132	28,480	27,500	30,000
20 PerServF/B					
710.100 FICA Taxes	2,059	2,076	2,179	2,100	2,300
PerServF/B TOTAL	2,059	2,076	2,179	2,100	2,300
25 PerSrvOBen					
710.200 Unemployment Insurance	87	-	-	-	-
PerSrvOBen TOTAL	87	-	-	-	-
30 Prof/ Tech					
730.400 Other Contracted Service	6,726	7,274	8,679	6,300	6,300
Prof/Tech TOTAL	6,726	7,274	8,679	6,300	6,300
50 Other Serv					
780.100 Advertising	-	-	90	100	100
780.200 Prop/Liab/Casualty Insur	1,883	1,918	1,706	2,275	2,275
Other Serv TOTAL	1,883	1,918	1,796	2,375	2,375
60 Supplies					
800.401 Recreation Supplies	2,051	2,150	375	2,000	2,000
800.800 General Supplies	89	111	281	250	250
Supplies TOTAL	2,140	2,261	656	2,250	2,250
SuprvPlayg TOTAL :	39,815	40,661	41,790	40,525	43,225
Parks TOTAL	1,215,495	1,011,252	1,086,627	1,141,685	1,118,890
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Department 22 - Aquatic Center					
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10 PerServS/W					
700.200 Wages-Parttime/Permanent	-	40	-	-	-
700.250 Wages-Parttime/Seasonal	9,400	8,933	9,065	9,200	9,200
PerServS/W TOTAL	9,400	8,973	9,065	9,200	9,200
20 PerServF/B					
710.100 FICA Taxes	719	686	693	700	700
PerServF/B TOTAL	719	686	693	700	700
30 Prof/ Tech					
730.400 Other Contracted Service	136,857	141,312	153,600	159,460	160,000
Prof/Tech TOTAL	136,857	141,312	153,600	159,460	160,000
40 Prop. Serv					
760.100 Building Repair/Maintnce	1,400	3,289	293	9,500	16,825
760.200 Equipt Repair/Maintenanc	10,632	7,537	9,247	7,500	8,725
760.400 Equipment Rental	41	-	-	100	100
Prop. Serv TOTAL	12,073	10,826	9,540	17,100	25,650
50 Other Serv					

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
780.100 Advertising	327	-	66	100	100
780.200 Prop/Liab/Casualty Insur	437	588	1,686	2,720	4,610
780.300 Printing/Duplicating	228	92	92	100	100
780.400 Telephone	2,115	1,854	2,068	2,200	2,200
780.600 Travel	-	-	28	-	-
780.900 Postage	1,207	-	-	-	-
Other Serv TOTAL	4,314	2,534	3,940	5,120	7,010
60 Supplies					
800.415 Parts-Equipment	185	498	1,227	300	300
800.420 Offices Supplies	95	137	805	100	1,000
800.500 Asphalt/Rock/Cement	29	1,258	23	9,000	-
800.800 General Supplies	1,836	3,066	1,148	2,000	3,000
810.100 Electricity	7,588	6,830	7,956	7,500	9,000
810.200 Heating Fuel	348	225	257	415	700
830.100 Chemicals	105	37	12	-	-
830.300 Janitorial Supplies	126	598	754	400	700
840.200 SmallTools/Equipment/Fur	-	1,897	5,383	7,600	7,600
Supplies TOTAL	10,312	14,546	17,565	27,315	22,300
70 Property					
920.300 Furniture and Fixtures	-	-	-	-	13,600
Property TOTAL	-	-	-	-	13,600
Aquatic Ctr TOTAL	173,675	178,877	194,403	218,895	238,460
Department 26 - Airport					
30 Prof/ Tech					
730.300 Technical Services	168	48	-	-	-
730.400 Other Contracted Service	50,434	51,662	54,978	50,000	50,500
Prof/Tech TOTAL	50,602	51,710	54,978	50,000	50,500
40 Prop. Serv					
740.100 Street Mtn.Prog/Chip&Sea	-	-	-	-	-
750.300 Lawn & Grounds Care Serv	43,440	43,440	43,440	43,440	48,000
760.100 Building Repair/Maintnce	1,090	195	10,501	1,000	5,000
760.200 Equipt Repair/Maintenanc	819	3,488	1,589	1,000	5,000
760.300 Vehicle Repair/Maintnce	-	214	31	250	250
760.400 Equipment Rental	-	-	600	-	-
Prop. Serv TOTAL	45,349	47,337	56,161	45,690	58,250
50 Other Serv					
780.100 Advertising	266	-	-	50	-
780.200 Prop/Liab/Casualty Insur	9,046	10,349	13,857	10,145	10,720
780.400 Telephone	1,160	1,177	1,337	1,250	1,440
780.500 Training/Seminars	-	40	-	40	-
780.700 Prof.Dues & Memberships	-	120	20	120	-
Other Serv TOTAL	10,472	11,686	15,214	11,605	12,160
60 Supplies					
800.415 Parts-Equipment	112	-	1,369	1,000	250
800.420 Offices Supplies	38	-	77	-	-
800.500 Asphalt/Rock/Cement	1,030	-	4,595	3,000	500
800.650 Grounds Maintenance	444	200	-	500	-
800.800 General Supplies	211	137	823	500	750
810.100 Electricity	12,498	7,121	9,090	8,000	12,500
810.200 Heating Fuel	6,227	5,906	4,997	6,000	7,000

ACCOUNT		2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
810.300	Gasoline & Oil	-	-	-	150	100
830.300	Janitorial Supplies	711	822	149	500	500
840.200	SmallTools/Equipment/Fur	-	309	-	-	-
Supplies TOTAL		21,271	14,495	21,100	19,650	21,600
70 Property						
920.200	Machinery/Equipment	295,749	13,450	11,420	-	-
Property TOTAL		295,749	13,450	11,420	-	-
Airport	TOTAL	423,443	138,678	158,873	126,945	142,510
EXPENSE	TOTAL	10,610,768	9,566,927	10,726,876	11,001,475	11,321,600
General	TOTAL REVENUE	10,378,291	9,935,703	10,698,859	11,016,000	11,366,315
General	TOTAL EXPENSE	10,610,768	9,566,927	10,726,876	11,001,475	11,321,600
General	TOTAL NET	(232,477)	368,776	(28,017)	14,525	44,715

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
=====					
Fund 03 - Library Fund					
=====					
REVENUE Department XX-Revenue					
=====					
311 Gen. Taxes					
311.100 Real Estate Taxes	104,821	108,218	110,374	116,405	122,305
311.105 Real Estate Taxes-TIFDis	-	-	(212)	(2,590)	(2,620)
311.200 Personal Property Taxes	25,416	22,940	24,492	25,745	22,980
311.500 Gen Utility & R.R. Taxes	1,232	5,556	5,835	4,200	4,100
Gen. Taxes TOTAL	131,469	136,714	140,489	143,760	146,765
312 Tax-Other					
311.300 Intangible Pers Prop Tax	1,883	17	557	560	640
312.100 M & M Surtax	22,295	25,666	25,612	25,615	26,500
Tax-Other TOTAL	24,178	25,683	26,169	26,175	27,140
330 Intergover					
331.000 Federal grants-capital	-	7,046	34,496	-	-
334.000 State grants-capital	9,259	10,007	9,347	7,000	-
Intergover TOTAL	9,259	17,053	43,843	7,000	-
335 St.Revenue					
335.300 MOLibr-NnrsAthlete&Entrn	3,634	-	-	-	-
St.Revenue TOTAL	3,634	-	-	-	-
340 Charges					
340.900 Revenues-All Other	23,316	13,447	13,327	12,000	9,000
343.600 Labor & Equipment Charge	3,273	4,403	4,705	3,000	4,500
343.700 Misc Supply/MaterialsSol	59	61	130	-	-
Charges TOTAL	26,648	17,911	18,162	15,000	13,500
347 Recreation					
347.600 Library Memberships	140	118	220	100	100
347.610 LibrryReciprcI BorrowngFe	25,360	29,438	27,418	40,000	37,000
Recreation TOTAL	25,500	29,556	27,638	40,100	37,100
351 Fines					
351.600 Library Fine	9,796	9,550	7,443	1,000	1,200
Fines TOTAL	9,796	9,550	7,443	1,000	1,200
361 Interest					
360.100 Interest Revenues	6,254	6,357	7,373	5,000	5,000
Interest TOTAL	6,254	6,357	7,373	5,000	5,000
365 Donations					
365.100 Donations & Contribution	3,706	3,486	10,974	1,000	1,000
365.200 United Fund Donation	5,000	5,000	5,000	5,000	5,000
365.300 Grant Award-Private Sour	500	1,750	-	-	-
Donations TOTAL	9,206	10,236	15,974	6,000	6,000

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
Department TOTAL	245,944	253,060	287,091	244,035	236,705
=====					
REVENUE Department XXO-Financing Sources Transfer					
=====					
390 Other Sourc					
392.100 Sale of Capital Assets	-	-	516	-	-
OtherSourc TOTAL	-	-	516	-	-
391 Infrnd Trn					
391.100 Transfer In/General Fund	124,960	131,600	155,600	227,630	230,000
InfrndTrn TOTAL	124,960	131,600	155,600	227,630	230,000
REVENUE TOTAL	370,904	384,660	443,207	471,665	466,705
=====					
Department 23 - Library Fund					
=====					
EXPENSE Department 00-Financing Uses Transfer					
=====					
80 OthrFnUses					
999.100 General Fund	-	4,700	-	-	-
Financ Uses TOTAL	-	4,700	-	-	-
=====					
Department 23 - Library Fund EXPENDITURES					
=====					
10 PerServS/W					
700.100 Salaries/Wages-Regular	125,094	139,865	137,557	141,590	148,390
700.200 Wages-Parttime/Permanent	47,426	44,021	52,614	47,000	81,100
700.250 Wages-Parttime/Seasonal	84	-	-	-	-
700.300 Salaries/Wages-Overtime	170	127	646	-	-
PerServS/W TOTAL	172,774	184,013	190,817	188,590	229,490
20 PerServF/B					
710.100 FICA Taxes	12,801	13,700	14,890	14,430	17,560
720.100 Health Insurance	18,890	30,184	31,839	32,340	32,340
720.200 Dental Insurance	1,669	2,092	2,487	2,380	2,610
720.400 Life Insurance	330	357	293	350	350
720.500 LAGERS Retirement Plan	9,824	15,731	14,164	16,420	18,700
PerServF/B TOTAL	43,514	62,064	63,673	65,920	71,560
25 PerSrvOBen					
710.200 Unemployment Insurance	2,080	-	-	-	-
720.601 Tuition Reimbursement	-	-	-	80	105
720.605 Employee Incentive Prog	235	260	350	320	320
PerSrvOBen TOTAL	2,315	260	350	400	425
30 Prof/ Tech					
730.280 Building Maint. Dpt Srvs	-	-	-	52,960	51,390
730.300 Technical Services	-	2,581	-	-	-
730.400 Other Contracted Service	6,957	3,019	5,113	6,110	6,110
Prof/Tech TOTAL	6,957	5,600	5,113	59,070	57,500
40 Prop. Serv					

ACCOUNT		2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
760.200	Equipt Repair/Maintenanc	1,677	956	1,023	1,150	1,150
760.400	Equipment Rental	95	1,112	981	980	980
Prop. Serv	TOTAL	1,772	2,068	2,004	2,130	2,130
50 Other	Serv					
780.100	Advertising	1,723	402	68	100	100
780.200	Prop/Liab/Casualty Insur	14,808	12,817	15,143	14,035	16,790
780.300	Printing/Duplicating	769	574	571	500	500
780.400	Telephone	4,593	2,218	2,550	2,300	3,000
780.500	Training/Seminars	197	490	105	90	245
780.600	Travel	1,287	1,833	849	1,010	1,155
780.700	Prof.Dues & Memberships	65	170	380	385	375
780.900	Postage	3,249	4,230	2,669	1,445	1,200
Other Serv	TOTAL	26,691	22,734	22,335	19,865	23,365
60 Supplies						
800.100	Subscriptions	75	3,529	4,374	5,900	4,880
800.420	Offices Supplies	4,875	3,563	4,052	4,000	4,000
800.800	General Supplies	2,132	597	559	2,500	1,040
810.100	Electricity	-	-	-	50,000	35,000
840.200	SmallTools/Equipment/Fur	14,994	9,404	9,487	15,210	500
840.250	Athletic&EntertnSpclPurc	2,700	2,926	2,494	-	-
840.300	Books & Periodicals	51,153	36,502	49,147	50,080	37,500
850.125	Childrens Program	8,791	5,934	6,231	6,000	6,000
850.127	Adult Programing	-	1,766	1,758	2,000	2,500
Supplies	TOTAL	84,720	64,221	78,102	135,690	91,420
70 Property						
900.200	Buildings	-	-	26,740	-	-
920.200	Machinery/Equipment	-	-	32,175	-	-
Property	TOTAL	-	-	58,915	-	-
Library	TOTAL	338,743	345,660	421,309	471,665	475,890
EXPENSE TOTAL		338,743	345,660	421,309	471,665	475,890
LibraryFnd	TOTAL REVENUE	370,904	384,660	443,207	471,665	466,705
LibraryFnd	TOTAL EXPENSE	338,743	345,660	421,309	471,665	475,890
LibraryFnd	TOTAL NET	32,161	39,000	21,898	-	(9,185)

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
=====					
Fund 04 - Volunteer Fire Co Fund					
=====					
REVENUE Department XX					
=====					
340 Charges					
340.900 Revenues-All Other	240	491	5,592	-	5,000
343.600 Labor & Equipment Charge	1,651	444	448	400	400
343.700 Misc Supply/MaterialsSol	-	75	-	-	-
Charges TOTAL	1,891	1,010	6,040	400	5,400
342 Pub. Safety					
342.300 "Spiller Pays"RecoveryFe	274	857	-	-	-
Pub.Safety TOTAL	274	857	-	-	-
361 Interest					
360.100 Interest Revenues	19,654	26,466	23,240	7,000	9,600
Interest TOTAL	19,654	26,466	23,240	7,000	9,600
363 Rents					
366.200 Rent/Lease-Municipal Pro	15,458	8,637	7,977	8,100	8,100
Rents TOTAL	15,458	8,637	7,977	8,100	8,100
365 Donations					
365.100 Donations & Contribution	-	26,000	12,500	40,000	500
Donations TOTAL	-	26,000	12,500	40,000	500
Sub-Depart TOTAL	37,277	62,970	49,757	55,500	23,600
391 Infrnd Trn					
391.100 Transfer In/General Fund	-	-	-	-	-
391.125 Transfer In/TaxAlloctn01	531,007	560,416	621,554	605,955	610,000
InfrndTrn TOTAL	531,007	560,416	621,554	605,955	610,000
FincSource TOTAL	531,007	560,416	621,554	605,955	610,000
Revenue TOTAL	568,284	623,386	671,311	661,455	633,600
=====					
Department 00-Financing Uses-Transfer					
=====					
Department 24 Volunteer Fire Company EXPENDITURES					
=====					
10 PerServSW					
700.100 Salaries/Wages-Regular	36,434	36,075	35,794	37,160	37,900
700.200 Wages-Parttime/Permanent	9,680	10,133	9,381	9,000	49,200
700.300 Salaries/Wages-Overtime	-	25	-	-	-
PerServSW TOTAL	46,114	46,233	45,175	46,160	87,100
20 PerServF/B					
710.100 FICA Taxes	3,226	3,343	3,392	3,530	6,660
720.100 Health Insurance	9,018	10,455	11,256	9,980	14,680
720.200 Dental Insurance	667	697	829	710	870

ACCOUNT		2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
720.400	Life Insurance	104	95	78	90	90
720.500	LAGERS Retirement Plan	4,216	4,245	3,662	4,310	4,780
PerServF/B TOTAL		17,231	18,835	19,217	18,620	27,080
25 PerSrvOBen						
720.604	Vol Firemen's Life Ins	4,891	4,902	3,757	6,800	6,000
720.605	Employee Incentive Prog	120,060	120,060	120,160	100,000	120,000
PerSrvOBen TOTAL		124,951	124,962	123,917	106,800	126,000
30 Prof/ Tech						
730.050	Dispatching/Comm.DeptSer	56,874	56,744	59,610	60,990	64,760
730.400	Other Contracted Service	12,493	10,400	21,931	7,500	10,000
Prof/Tech TOTAL		69,367	67,144	81,541	68,490	74,760
40 Prop. Serv						
750.300	Lawn & Grounds Care Serv	757	340	186	500	1,000
760.100	Building Repair/Maintnce	9,242	8,462	14,958	15,000	10,000
760.200	Equipt Repair/Maintenanc	10,168	9,871	13,573	12,000	10,000
760.300	Vehicle Repair/Maintnce	19,566	24,168	12,846	24,000	25,000
760.400	Equipment Rental	2,783	3,500	2,835	3,000	3,200
Prop. Serv TOTAL		42,516	46,341	44,398	54,500	49,200
50 Other Serv						
780.100	Advertising	92	-	114	250	250
780.200	Prop/Liab/Casualty Insur	74,880	62,312	63,088	20,555	25,400
780.300	Printing/Duplicating	2,771	2,695	2,561	3,000	2,500
780.400	Telephone	23,756	24,243	24,865	25,000	21,500
780.500	Training/Seminars	4,767	6,498	4,343	6,000	6,000
780.600	Travel	6,479	6,656	5,428	7,000	7,000
780.700	Prof.Dues & Memberships	445	503	1,131	2,000	2,100
780.900	Postage	1,661	1,432	1,602	1,750	1,750
Other Serv TOTAL		114,851	104,339	103,132	65,555	66,500
60 Supplies						
800.100	Subscriptions	885	40	924	1,500	1,000
800.410	Parts-Vehicle	5,392	2,340	2,799	3,000	3,500
800.415	Parts-Equipment	6,285	4,198	5,277	4,500	4,500
800.420	Offices Supplies	3,469	1,403	1,456	2,500	1,500
800.500	Asphalt/Rock/Cement	-	176	-	1,000	10,000
800.600	Straw/Seeding/Plants	-	26	-	-	-
800.700	Uniforms & Clothing	2,912	14,292	14,085	20,000	20,000
800.800	General Supplies	2,737	1,788	2,013	2,500	2,500
800.900	Employee Appreciation Cs	4,500	4,500	4,500	4,500	4,600
810.100	Electricity	20,485	12,759	15,173	15,000	21,000
810.200	Heating Fuel	9,427	11,028	8,539	12,500	10,600
810.300	Gasoline & Oil	9,657	10,588	16,449	15,000	17,500
830.100	Chemicals	2,300	1,517	1,330	2,500	2,500
830.300	Janitorial Supplies	1,089	1,150	1,097	1,500	1,000
840.200	SmallTools/Equipment/Fur	13,081	30,294	10,895	5,265	3,995
850.110	Civil Defense Program	-	-	-	-	-
850.120	Fire Prev/PublicEducatio	2,518	2,221	1,204	3,500	3,500
Supplies TOTAL		84,737	98,320	85,741	94,765	107,695
70 Property						

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
920.100 Vehicles	-	-	818,566	45,000	445,000
920.200 Machinery/Equipment	-	-	76	26,000	17,500
Property TOTAL	-	-	818,642	71,000	462,500
VolFireCo TOTAL	499,767	506,174	1,321,763	525,890	1,000,835
EXPENSE TOTAL	499,767	506,174	1,321,763	525,890	1,000,835
VolFireFnd TOTAL REVENUE	568,284	623,386	671,311	661,455	633,600
VolFireFnd TOTAL EXPENSE	499,767	506,174	1,321,763	525,890	1,000,835
VolFireFnd TOTAL NET	68,517	117,212	(650,452)	135,565	(367,235)

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
=====					
Fund 10 - Vehicle & Equip Replcmnt					
=====					
REVENUE-Department XX					
=====					
361 Interest					
360.100 Interest Revenues	13,474	25,298	35,989	30,000	30,000
Interest TOTAL	13,474	25,298	35,989	30,000	30,000
Sub-Depart TOTAL	13,474	25,298	35,989	30,000	30,000
=====					
REVENUE- Sub Department- 014 Police Program Revenues					
=====					
330 Intergover					
392.100 Sale of Capital Assets	-	-	11,733	-	5,000
Intergover TOTAL	-	-	11,733	-	5,000
PdPrgmRev TOTAL	-	-	11,733	-	5,000
=====					
REVENUE- Sub Department- 018 Street Program Revenues					
=====					
330 Intergover					
392.100 Sale of Capital Assets	-	-	3,481	-	-
330 Intergover					
392.100 Sale of Capital Assets	-	-	7,247	-	-
390 Other Source					
399.000 Budgeted Use of Reserves	-	-	-	-	-
OtherSourc TOTAL	-	-	-	-	-
391 Infrnd Trn					
391.100 Transfer In/General Fund	344,400	457,295	465,300	465,300	213,230
391.200 Transfer In/Vol Fire Co	-	-	-	-	-
InfrndTrn TOTAL	344,400	457,295	465,300	465,300	213,230
FincSource TOTAL	344,400	457,295	465,300	465,300	213,230
Revenue TOTAL	357,874	482,593	523,750	495,300	248,230
=====					
Fund 10 - Vehicle & Equip Replcmnt					
=====					
EXPENDITURE - Department 00- Financing Uses					
=====					
80 OthrFnUses					
999.350 Water Fund	-	-	3,055	-	-
OthrFnUses TOTAL	-	-	3,055	-	-
Financ Uses TOTAL	-	-	3,055	-	-
=====					
Department 14 - Police					
=====					
70 Property					
920.100 Vehicles	72,132	75,162	76,320	82,500	109,500
920.200 Machinery/Equipment	33	-	-	-	-

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
Property TOTAL	72,165	75,162	76,320	82,500	109,500
Police TOTAL	72,165	75,162	76,320	82,500	109,500
Department 18 - Streets					
70 Property					
920.100 Vehicles	-	-	225,814	33,000	33,000
920.200 Machinery/Equipment	125,725	-	-	221,000	221,000
Property TOTAL	125,725	-	225,814	254,000	254,000
Streets TOTAL	125,725	-	225,814	254,000	254,000
Department 20 - Information Technology					
70 Property					
920.200 Machinery/Equipment	-	-	27,802	250,000	100,000
Property TOTAL	-	-	27,802	250,000	100,000
I.T. Dept TOTAL	-	-	27,802	250,000	100,000
Department 21 - Parks					
70 Property					
920.100 Vehicles	47,740	-	14,306	27,500	23,000
920.200 Machinery/Equipment	-	-	58,652	10,600	50,000
Property TOTAL	47,740	-	72,958	38,100	73,000
Parks TOTAL	47,740	-	72,958	38,100	73,000
EXPENSE TOTAL	245,630	75,162	405,949	624,600	536,500
V&ERepcFd TOTAL REVENUE	357,874	482,593	523,750	495,300	248,230
V&ERepcFd TOTAL EXPENSE	245,630	75,162	405,949	624,600	536,500
V&ERepcFd TOTAL NET	112,244	407,431	117,801	(129,300)	(288,270)

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
Fund 25 - Stormwater Mngmnt ImprvFd					
Department XX - Revenue					
313 Sales Tax					
313.300 Local Use Tax	436,884	426,841	411,952	450,000	375,000
Sales Tax TOTAL	436,884	426,841	411,952	450,000	375,000
330 Intergover					
331.000 Federal grants-capital	11,808	4,230	-	-	-
334.000 State grants-capital	-	-	(18,000)	-	-
Intergover TOTAL	11,808	4,230	(18,000)	-	-
355 Assessment					
355.300 Storm Water Improvements	1,050	12,615	-	-	-
Assessment TOTAL	1,050	12,615	-	-	-
361 Interest					
360.100 Interest Revenues	58,465	49,590	54,384	40,000	50,000
Interest TOTAL	58,465	49,590	54,384	40,000	50,000
Revenue TOTAL	508,207	493,276	448,336	490,000	425,000
Fund 25 - Stormwater Mngmnt ImprvFd					
EXPENSES Department 11 - Administration					
30 Prof/ Tech					
730.100 Engineering & Consultant	-	-	31,930	-	-
Prof/Tech TOTAL	-	-	31,930	-	-
40 Prop. Serv					
770.300 StormwaterLines-RepairMt	-	31,853	34,010	-	-
Prop. Serv TOTAL	-	31,853	34,010	-	-
70 Property					
910.107 Storm Water Sys Improvem	23,615	407,420	26,041	-	100,000
920.200 Machinery/Equipment	-	-	25,849	-	-
Property TOTAL	23,615	407,420	51,890	-	100,000
Admin TOTAL	23,615	439,273	117,830	-	100,000
EXPENSE TOTAL	23,615	439,273	117,830	-	100,000
StrmwtrMIF TOTAL REVENUE	508,207	493,276	448,336	490,000	425,000
StrmwtrMIF TOTAL EXPENSE	23,615	439,273	117,830	-	100,000
StrmwtrMIF TOTAL NET	484,592	54,003	330,506	490,000	325,000

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
=====					
Fund 26 - Capital Improvement Fund					
=====					
Department XX - Revenue					
=====					
313 Sales Tax					
313.200 Capital Improvement Tax	1,886,884	1,781,841	1,746,782	1,774,800	1,833,000
313.215 PhoenixCtrllAgreement	(58,654)	(92,959)	(83,932)	(79,870)	(90,000)
Sales Tax TOTAL	1,828,230	1,688,882	1,662,850	1,694,930	1,743,000
330 Intergover					
331.000 Federal grants-capital	-	22,606	(553)	-	-
Intergover TOTAL	-	22,606	(553)	-	-
340 Charges					
340.400 Printing & Duplication	-	(35)	-	-	-
Charges TOTAL	-	(35)	-	-	-
361 Interest					
360.100 Interest Revenues	38,822	70,387	21,083	10,000	40,000
360.110 Interest Rev.-Bond Acct.	9,915	-	-	-	100,000
Interest TOTAL	48,737	70,387	21,083	10,000	140,000
Sub-Depart TOTAL	1,876,967	1,781,840	1,683,380	1,704,930	1,883,000
=====					
Department XX - Revenue Sub-Department 011- Admin Program Revenues					
=====					
340 Charges					
343.600 Labor & Equipment Charge	54,676	-	-	-	-
Charges TOTAL	54,676	-	-	-	-
365 Donations					
365.100 Donations & Contribution	25,000	-	-	-	-
Donations TOTAL	25,000	-	-	-	-
392 Asset Sale					
392.100 Sale of Capital Assets	222,068	-	-	-	-
Asset Sale TOTAL	222,068	-	-	-	-
AdmPrgRev TOTAL	301,744	-	-	-	-
365 Donations					
365.110 Capital contributions	110,000	-	-	-	30,000
Donations TOTAL	110,000	-	-	-	30,000
StrtPrgRev TOTAL	110,000	-	-	-	30,000
=====					
Sub-Department 90 - COP Revenues and Debt Service					
=====					
361 Interest					
360.110 Interest Rev.-Bond Acct.	-	436	-	-	-

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
Interest TOTAL	-	436	-	-	-
Revenue TOTAL	2,288,711	1,782,276	1,683,380	1,704,930	1,913,000
393 Proceeds					
393.650 Capital Lease	-	-	-	-	-
393.700 Note, Revenue Anticipatio	-	-	-	5,000,000	-
Proceeds TOTAL	-	-	-	5,000,000	-
FincSource TOTAL	-	-	-	5,000,000	-
Revenue TOTAL	2,288,711	1,782,276	1,683,380	6,704,930	1,913,000
=====					
Department 00 - Financing Uses-Transfers					
=====					
80 OtherFnUSes					
999.850 Bond Issuance Costs	-	-	-	-	973,715
Prof/Tech TOTAL	-	-	-	-	973,715
AdmPhnx Ctr TOTAL	-	-	-	-	973,715
=====					
Department 11 - Administration					
=====					
30 Prof/ Tech					
730.400 Other Contracted Service	(415)	(1,222)	-	-	-
Prof/Tech TOTAL	(415)	(1,222)	-	-	-
70 Property					
900.200 Buildings	-	-	-	-	200,000
910.100 Improv Other Than Bldgs	-	-	-	50,000	135,000
920.200 Machinery/Equipment	-	22,276	-	-	-
Property TOTAL	-	22,276	-	50,000	335,000
Admin TOTAL	(415)	21,054	-	50,000	335,000
=====					
Department 12 - Municipal Court & Legal					
=====					
70 Property					
920.200 Machinery/Equipment	-	-	-	46,700	-
Property TOTAL	-	-	-	46,700	-
Municipal Court & Legal TOTAL	-	-	-	46,700	-
=====					
Department 13 - Communications					
=====					
60 Supplies					
840.200 SmallTools/Equipment/Fur	(223)	-	-	-	-
Supplies TOTAL	(223)	-	-	-	-
70 Property					
920.200 Machinery/Equipment	-	-	-	52,300	178,000
Property TOTAL	-	-	-	52,300	178,000
Communications TOTAL	(223)	-	-	52,300	178,000

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
=====					
Department 14 - Police					
=====					
60 Supplies					
840.200 SmallTools/Equipment/Fur	-	-	-	-	338,300
Supplies TOTAL	-	-	-	-	338,300
Police TOTAL	-	-	-	-	338,300
=====					
Department 16 - Community/Economic Development					
=====					
70 Property					
910.100 Improv Other Than Bldgs	-	-	-	250,000	-
Property TOTAL	-	-	-	250,000	-
ComEcoDevl TOTAL	-	-	-	250,000	-
=====					
Department 16 - Community/Economic Development Sub-Department 160-Team Track-CDBG					
=====					
70 Property					
910.100 Improv Other Than Bldgs	-	-	42,827	-	175,000
Property TOTAL	-	-	42,827	-	175,000
BldgInspct TOTAL	-	-	42,827	-	175,000
=====					
Department 18 - Streets					
=====					
30 Prof/Tech					
730.400 Other Contracted Service	-	-	200,000	-	-
Prop. Serv TOTAL	-	-	200,000	-	-
60 Supplies					
800.510 Roadway & Trails Maintnc	-	10,071	280	-	-
Supplies TOTAL	-	10,071	280	-	-
70 Property					
910.100 Improv Other Than Bldgs	-	4,864	-	-	-
910.101 Street Improvements	-	1,180	3,550	-	-
Property TOTAL	-	6,044	3,550	-	-
Streets TOTAL	-	16,115	203,830	-	-
=====					
Department 20 - Information Technology					
=====					
70 Property					
920.200 Machinery/Equipment	-	-	-	250,000	-
Property TOTAL	-	-	-	250,000	-
Communications TOTAL	-	-	-	250,000	-
=====					

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
=====					
Department 21 - Parks					
=====					
40 Prop. Serv					
770.100 Construction/Remodeling	46	-	-	-	-
	-----	-----	-----	-----	-----
Prop. Serv TOTAL	46	-	-	-	-
60 Supplies					
800.510 Roadway & Trails Maintenance	-	16,948	-	-	-
	-----	-----	-----	-----	-----
Supplies TOTAL	-	16,948	-	-	-
70 Property					
900.200 Buildings	-	84,015	14,536	210,000	390,750
910.100 Improv Other Than Bldgs	7,074	42,827	8,442	940,000	1,199,250
	-----	-----	-----	-----	-----
Property TOTAL	7,074	126,842	22,978	1,150,000	1,590,000
	-----	-----	-----	-----	-----
Parks TOTAL	7,120	143,790	22,978	1,150,000	1,590,000
=====					
Department 23 - Library					
=====					
70 Property					
900.200 Buildings	-	-	47,927	3,400,000	1,740,000
920.300 Furniture & Fixtures	-	-	-	-	500,000
	-----	-----	-----	-----	-----
Property TOTAL	-	-	47,927	3,400,000	2,240,000
	-----	-----	-----	-----	-----
Library TOTAL	-	-	47,927	3,400,000	2,240,000
=====					
Department 24 - Volunteer Fire Company					
=====					
70 Property					
900.200 Buildings	-	22,390	-	-	-
910.100 Improv Other Than Bldgs	-	-	-	1,650,000	1,155,000
	-----	-----	-----	-----	-----
Property TOTAL	-	22,390	-	1,650,000	1,155,000
	-----	-----	-----	-----	-----
VolFire Co TOTAL	-	22,390	-	1,650,000	1,155,000
=====					
Department 26 - Airport					
=====					
40 Prop. Serv					
910.100 Improv Other Than Bldgs	-	-	-	-	152,000
	-----	-----	-----	-----	-----
Prop. Serv TOTAL	-	-	-	-	152,000
=====					
Department 36 - Sewage Treatment					
=====					
70 Property					
910.120 Sanitary Sewer Sys Impro	-	-	-	750,000	250,000
	-----	-----	-----	-----	-----
Property TOTAL	-	-	-	750,000	250,000
	-----	-----	-----	-----	-----
Sewage Treatment TOTAL	-	-	-	750,000	250,000
=====					
Department 90 - Capital Prog Debt Service					
=====					
75 DebtServic					
899.110 Interest Expense	162,998	188,078	-	-	-
899.120 Agent Fees	1,045	4,439	-	-	-
899.145 Bond Issuance Costs	-	-	-	-	-
899.200 Bond/Note Principal	450,000	4,125,000	-	-	-

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
DebtServic TOTAL	614,043	4,317,517	-	-	-
CapPDebtSv TOTAL	614,043	4,317,517	-	-	-
EXPENSE TOTAL	620,525	4,520,866	317,562	7,599,000	7,387,015
CapImprvFd TOTAL REVENUE	2,288,711	1,782,276	1,683,380	6,704,930	1,913,000
CapImprvFd TOTAL EXPENSE	620,525	4,520,866	317,562	7,599,000	7,387,015
CapImprvFd TOTAL NET	1,668,186	(2,738,590)	1,365,818	(894,070)	(5,474,015)

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
=====					
REVENUE Department XX-Revenue					
=====					
313 Sales Tax					
313.210 Transportation Sales Tax	1,888,157	1,782,013	1,746,671	1,774,800	1,833,000
313.215 PhoenixCtrllAgreement	(58,654)	(92,959)	(83,932)	(79,870)	(90,000)
Sales Tax TOTAL	1,829,503	1,689,054	1,662,739	1,694,930	1,743,000
330 Intergover					
331.000 Federal grants-capital	1,373,496	1,605,238	840,908	708,000	1,319,000
Intergover TOTAL	1,373,496	1,605,238	840,908	708,000	1,319,000
335 St.Revenue					
335.100 Motor Vehicle Fuel Tax	376,648	367,182	372,482	365,000	374,180
335.200 Sales Tax For Roads	138,320	123,505	133,275	120,000	126,240
St.Revenue TOTAL	514,968	490,687	505,757	485,000	500,420
338 Loc.Rev					
338.200 Road & Bridge Tax	323,727	-	233,173	110,000	115,000
Loc.Rev. TOTAL	323,727	-	233,173	110,000	115,000
340 Charges					
343.600 Labor & Equipment Charge	-	107,499	-	-	-
343.700 Misc Supply/MaterialsSol	12,570	(434)	3,821	-	-
Charges TOTAL	12,570	107,065	3,821	-	-
361 Interest					
360.100 Interest Revenues	159,372	83,721	75,894	50,000	70,000
Interest TOTAL	159,372	83,721	75,894	50,000	70,000
=====					
Department 026 - Airport					
=====					
330 Intergove Sourc					
331.000 Federal Grants-Capital	-	215,661	98,824	-	-
Intergovtl TOTAL	-	215,661	98,824	-	-
Revenue TOTAL	4,213,636	4,191,426	3,421,116	3,047,930	3,747,420
390 Other Sourc					
399.000 Budgeted Use of Reserves	-	-	-	-	-
OtherSourc TOTAL	-	-	-	-	-
391 Infrnd Trn					
391.430 Transfer In/COP-Sers2008	7,364,451	-	-	-	-
InfrndTrn TOTAL	7,364,451	-	-	-	-
FincSource TOTAL	7,364,451	-	-	-	-
Revenue TOTAL	11,578,087	4,191,426	3,421,116	3,047,930	3,747,420
=====					
EXPENDITURES Department 00 - Financing Uses-Transfers					
=====					
80 OthrFnUses					
999.100 General Fund	-	-	861,730	876,460	922,000
999.330 C.O.P.-Series 2008 Fund	-	1,199,735	396,270	403,040	773,270

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
OthrFnUses TOTAL	-	1,199,735	1,258,000	1,279,500	1,695,270
Financ Uses TOTAL	-	1,199,735	1,258,000	1,279,500	1,695,270
Department 18 - Streets					
30 Prof/ Tech					
730.100 Engineering & Consultant	-	1,276	985	-	-
730.400 Other Contracted Service	2,091,974	159,094	-	-	-
Prof/Tech TOTAL	2,091,974	160,370	985	-	-
40 Prop. Serv					
740.100 Street Mtn.Prog/Chip&Sea	-	18,368	-	-	-
Prop. Serv TOTAL	-	18,368	-	-	-
70 Property					
910.100 Improv Other Than Bldgs	46,242	109,305	1,059,944	70,000	850,000
910.101 Street Improvements	2,106,017	1,890,280	161,132	875,000	950,000
910.102 UltraBondedSurfaceProgra	626,662	722,606	298,407	510,645	550,000
910.104 Sidewalk Improvemnt Prog	-	-	52,409	50,000	50,000
Property TOTAL	2,778,921	2,722,191	1,571,892	1,505,645	2,400,000
Streets TOTAL	4,870,895	2,900,929	1,572,877	1,505,645	2,400,000
Department 26 - Airport					
70 Property					
900.100 Land Purchase	-	-	-	55,000	-
910.100 Improv Other Than Bldgs.	-	671,709	145,169	-	-
Property TOTAL	-	671,709	145,169	55,000	-
Airport TOTAL	-	671,709	145,169	55,000	-

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
=====	=====	=====	=====	=====	=====
Fund 261 - Transportation Sales Tax					
=====	=====	=====	=====	=====	=====
Department 18 - Streets					
=====	=====	=====	=====	=====	=====
Department 90 - CapPDebtSv					
=====	=====	=====	=====	=====	=====
75 DebtService					
899.110 Interest Expense	262,814	-	-	-	-
899.200 Bond/Note Principal	7,364,451	-	-	-	-
-----	-----	-----	-----	-----	-----
DebtService TOTAL	7,627,265	-	-	-	-
-----	-----	-----	-----	-----	-----
CapPDebtSv TOTAL	7,627,265	-	-	-	-
-----	-----	-----	-----	-----	-----
EXPENSE TOTAL	12,498,160	4,772,373	2,976,046	2,840,145	4,095,270
=====	=====	=====	=====	=====	=====
Transprtn TOTAL REVENUE	11,578,087	4,191,426	3,421,116	3,047,930	3,747,420
=====	=====	=====	=====	=====	=====
Transprtn TOTAL EXPENSE	12,498,160	4,772,373	2,976,046	2,840,145	4,095,270
=====	=====	=====	=====	=====	=====
Transprtn TOTAL NET	(920,073)	(580,947)	445,070	207,785	(347,850)
=====	=====	=====	=====	=====	=====

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
Fund 265 - COP Fund					
REVENUE Department XX-Revenue					
361 Interest					
360.100 Interest Revenues	-	-	-	-	168,615
360.110 Interest Rev.-Bond Acct.	25,850	19,102	139	-	-
Interest TOTAL	25,850	19,102	139	-	168,615
Revenue TOTAL	25,850	19,102	139	-	168,615
Department XX0 - Financing Sources-Transfr					
391 Infrnd Trn					
391.100 Transfer In/General Fund	660,000	-	861,730	876,460	922,000
391.400 Transfer In/Capital Impr	-	-	-	-	973,715
391.410 Transfer In/TransportnFn	-	-	396,270	403,040	773,270
391.430 Transfer In/COP-Sers2008	-	1,199,735	-	-	-
InfrndTrn TOTAL	660,000	1,199,735	1,258,000	1,279,500	2,668,985
393 Proceeds					
393.700 Note,Revenue Anticipatio	26,840,000	-	-	-	-
Proceeds TOTAL	26,840,000	-	-	-	-
FincSource TOTAL	27,500,000	1,199,735	1,258,000	1,279,500	2,668,985
REVENUE TOTAL	27,525,850	1,218,837	1,258,139	1,279,500	2,837,600
EXPENSE					
Department 00 - Financing Uses-Transfers					
80 OthrFnUses					
999.310 Transportation Tax Fund	7,364,451	-	-	-	-
OthrFnUses TOTAL	7,364,451	-	-	-	-
Financ Uses TOTAL	7,364,451	-	-	-	-
Department 18 - Streets					
30 Prof/ Tech					
730.400 Other Contracted Service	16,135,549	-	-	-	-
Prof/Tech TOTAL	16,135,549	-	-	-	-
Streets TOTAL	16,135,549	-	-	-	-
Department 19 - Building/Grounds Maintenance					
70 Property					
900.200 Buildings	307,005	47,940	-	-	-
Property TOTAL	307,005	47,940	-	-	-
BldGrd Main TOTAL	307,005	47,940	-	-	-
Fund 265 - C.O.P.-Series 2008					

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
=====					
Department 21 - Parks					
=====					
70 Property					
900.200 Buildings	68,960	(12,355)	-	-	-
Property TOTAL	68,960	(12,355)	-	-	-
Parks TOTAL	68,960	(12,355)	-	-	-
=====					
Department 90 - Capital Prog Debt Service					
=====					
75 DebtServic					
899.110 Interest Expense	-	1,194,734	1,272,498	1,272,500	1,271,000
899.120 Agent Fees	-	910	2,025	2,000	1,000
899.145 Bond Issuance Costs	662,960	-	-	-	-
899.200 Bond/Note Principal	-	-	5,000	5,000	75,000
DebtServic TOTAL	662,960	1,195,644	1,279,523	1,279,500	1,347,000
=====					
Department 92 - COP Series 2010 A & B					
=====					
75 DebtServic					
899.110 Interest Expense	-	-	-	-	471,600
899.120 Agent Fees	-	-	-	-	1,000
899.145 Bond Issuance Costs	-	-	-	-	-
899.200 Bond/Note Principal	-	-	-	-	1,020,000
DebtServic TOTAL	-	-	-	-	1,492,600
CapPDebtSv TOTAL	662,960	1,195,644	1,279,523	1,279,500	2,839,600
EXPENSE TOTAL	24,538,925	1,231,229	1,279,523	1,279,500	2,839,600
=====					
COP2008Prj TOTAL REVENUE	27,525,850	1,218,837	1,258,139	1,279,500	2,837,600
COP2008Prj TOTAL EXPENSE	24,538,925	1,231,229	1,279,523	1,279,500	2,839,600
COP2008Prj TOTAL NET	2,986,925	(12,392)	(21,384)	-	(2,000)
=====					

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
Fund 272 - Downtown TIF RPA 1					
REVENUE Department XX-Revenue					
311 Gen. Taxes					
311.100 Real Estate Taxes	8,458	16,438	127,248	120,000	140,000
Gen. Taxes TOTAL	8,458	16,438	127,248	120,000	140,000
313 Sales Tax					
313.225 FrCo Shared Sales Tax	-	-	16,170	20,000	11,800
313.230 WashAmbISharedSalesTax	-	-	-	15,000	13,550
Gen. Taxes TOTAL	-	-	16,170	35,000	25,350
361 Interest					
360.100 Interest Revenues	170	486	2,979	2,000	4,000
Interest TOTAL	170	486	2,979	2,000	4,000
Revenue TOTAL	8,628	16,924	146,397	157,000	169,350
Department XX0 - Financing Sources-Transfr					
390 Other Sourc					
393.700 Note Proceeds, Revenue	-	-	2,941,137	-	-
OtherSourc TOTAL	-	-	2,941,137	-	-
FincSource TOTAL	-	-	2,941,137	-	-
Revenue TOTAL	8,628	16,924	3,087,534	157,000	169,350
Department 11 - Administration EXPENDITURES					
30 Prof/ Tech					
730.400 Other Contracted Service	22	43	263	-	175,000
730.410 Economic Development TIF	-	-	2,941,137	-	-
Prof/Tech TOTAL	22	43	2,941,400	-	175,000
Admin TOTAL	22	43	2,941,400	-	175,000
Department 60 - Dist Street & Parking Lots					
70 Property					
910.101 Street Improvements	-	-	-	-	-
910.105 Public Parking Lot Impro	-	23,900	-	-	-
Property TOTAL	-	23,900	-	-	-
DistStrPk TOTAL	-	23,900	-	-	-
EXPENSE TOTAL	22	23,943	2,941,400	-	175,000
DwnntnTIF 1 TOTAL REVENUE	8,628	16,924	3,087,534	157,000	169,350
DwnntnTIF 1 TOTAL EXPENSE	22	23,943	2,941,400	-	175,000
DwnntnTIF 1 TOTAL NET	8,606	(7,019)	146,134	157,000	(5,650)

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
=====					
Fund 274 - Rhine River TIF					
=====					
REVENUE Department XX-Revenue					
=====					
311 Gen. Taxes					
311.100 Real Estate Taxes	-	-	-	-	500
Gen. Taxes TOTAL	-	-	-	-	500
Revenue TOTAL	-	-	-	-	500
=====					
Department XX0 - Financing Sources-Transfr					
=====					
390 Other Sourc					
393.700 Note Proceeds, Revenue	-	-	852,788	-	1,322,212
OtherSourc TOTAL	-	-	852,788	-	1,322,212
FincSource TOTAL	-	-	852,788	-	1,322,212
Revenue TOTAL	-	-	852,788	-	1,322,712
=====					
Department 11 - Administration EXPENDITURES					
=====					
30 Prof/ Tech					
730.410 Economic Development TIF	-	-	852,788	-	1,322,212
Prof/Tech TOTAL	-	-	852,788	-	1,322,212
Admin TOTAL	-	-	852,788	-	1,322,212
EXPENSE TOTAL	-	-	852,788	-	1,322,212
=====					
DwnTIF 1 TOTAL REVENUE	-	-	852,788	-	1,322,712
=====					
DwnTIF 1 TOTAL EXPENSE	-	-	852,788	-	1,322,212
=====					
DwnTIF 1 TOTAL NET	-	-	-	-	500
=====					

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
=====					
Fund 40 - Water Fund					
=====					
REVENUE Department XX-Revenue					
=====					
340 Charges					
340.570 PublicWorksStaffServices	60,859	58,433	60,623	66,080	68,570
340.600 Penalties/Interest Chgs.	4,006	4,064	5,020	19,000	22,000
340.900 Revenues-All Other	1,826	2,207	11,319	3,000	5,000
343.100 Water Sales	1,009,013	1,062,180	1,183,689	1,250,000	1,341,300
343.200 Water Meter Sales	18,456	9,651	7,047	7,500	5,000
343.500 Connection Charges	32,400	24,100	10,950	14,000	20,000
343.550 Tap Charges	1,298	475	225	1,000	300
343.600 Labor & Equipment Charge	1,205	761	2,893	1,000	1,000
343.700 Misc Supply/MaterialsSol	6,853	4,469	5,947	3,000	3,000
Charges TOTAL	1,135,916	1,166,340	1,287,713	1,364,580	1,466,170
361 Interest					
360.100 Interest Revenues	8,594	5,644	9,319	8,000	12,500
360.105 Interest Rev.on Notes	28,228	12,868	7,996	12,500	8,000
Interest TOTAL	36,822	18,512	17,315	20,500	20,500
363 Rents					
366.200 Rent/Lease-Municipal Pro	40,139	50,429	50,909	35,000	36,000
Rents TOTAL	40,139	50,429	50,909	35,000	36,000
365 Donations					
365.110 Capital contributions	256,336	-	-	-	-
Donations TOTAL	256,336	-	-	-	-
392 Asset Sale					
392.200 Gain(Loss)of Captl Asset	-	-	450	-	-
Asset Sale TOTAL	-	-	450	-	-
Revenue TOTAL	1,469,213	1,235,281	1,356,387	1,420,080	1,522,670
=====					
Department XX0-Financing Sources Transfers					
=====					
390 Other Sourc					
399.000 Budgeted Use of Reserves	-	-	-	-	-
OtherSourc TOTAL	-	-	-	-	-
391 Infrnd Trn					
391.250 Transfer In/Veh&EquipFun	-	-	3,055	-	-
391.650 Transfer In/SewerageSysF	-	-	10,495	23,333	-
391.800 Transfer In/Solid WasteFn	-	-	8,200	-	-
InfrndTrn TOTAL	-	-	21,750	23,333	-
FincSource TOTAL	-	-	21,750	23,333	-
Revenue TOTAL	1,469,213	1,235,281	1,378,137	1,443,413	1,522,670

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
=====					
EXPENSE - WATER FUND					
=====					
Department 00 - Financing Uses-Transfers					
=====					
80 OthrFnUses					
999.100	General Fund	-	2,800	-	-
		-----	-----	-----	-----
OthrFnUses	TOTAL	-	2,800	-	-
		-----	-----	-----	-----
Financ	Uses TOTAL	-	2,800	-	-
=====					
Department 35 - Water					
=====					
10 PerServS/W					
700.100	Salaries/Wages-Regular	335,155	320,901	321,513	346,370
700.150	Elected/BoardOfficialCom	250	200	200	200
700.200	Wages-Parttime/Permanent	-	-	-	5,450
700.250	Wages-Parttime/Seasonal	-	-	-	-
700.300	Salaries/Wages-Overtime	6,489	8,162	6,047	8,200
		-----	-----	-----	-----
PerServS/W	TOTAL	341,894	329,263	327,760	360,220
=====					
20 PerServF/B					
710.100	FICA Taxes	24,482	23,959	24,875	27,560
720.100	Health Insurance	70,228	80,871	78,707	79,930
720.200	Dental Insurance	5,331	5,229	6,512	6,970
720.400	Life Insurance	942	926	563	840
720.500	LAGERS Retirement Plan	39,933	39,157	33,112	44,680
		-----	-----	-----	-----
PerServF/B	TOTAL	140,916	150,142	143,769	159,980
=====					
25 PerSrvOBen					
720.605	Employee Incentive Prog	675	575	525	675
		-----	-----	-----	-----
PerSrvOBen	TOTAL	675	575	525	675
=====					
30 Prof/ Tech					
730.050	Dispatching/Comm.DeptSer	56,874	56,744	59,610	64,760
730.150	Engnrng&InspectDeptServ	23,294	24,519	25,385	78,590
730.250	Admin.&Fince/IT Dept.Ser	139,292	130,765	140,360	124,600
730.300	Technical Services	3,538	2,569	3,492	5,000
730.400	Other Contracted Service	46,476	30,129	66,033	60,000
		-----	-----	-----	-----
Prof/Tech	TOTAL	269,474	244,726	294,880	332,950
=====					
40 Prop. Serv					
750.400	Uniform Cleaning Service	2,196	2,091	2,187	2,200
760.100	Building Repair/Maintnce	5,669	436	3,557	5,000
760.200	Equipt Repair/Maintenanc	5,218	41,723	8,377	20,000
760.300	Vehicle Repair/Maintnce	9,764	10,129	11,857	10,000
760.350	Water Tower Repair/Maint	-	-	-	5,000
760.360	Well Pump Repair/Maint	-	-	-	30,000
760.400	Equipment Rental	1,339	527	792	1,000
		-----	-----	-----	-----
Prop. Serv	TOTAL	24,186	54,906	26,770	73,200
=====					
50 Other Serv					
780.100	Advertising	-	-	-	200
780.200	Prop/Liab/Casualty Insur	36,830	25,858	29,703	38,280
780.300	Printing/Duplicating	823	1,826	1,005	1,000
780.400	Telephone	5,983	5,984	6,060	6,000
780.500	Training/Seminars	402	848	769	900
780.600	Travel	1,971	1,344	234	1,500
780.700	Prof.Dues & Memberships	188	368	605	600
780.900	Postage	12,563	15,244	12,628	12,500
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ACCOUNT		2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
Other Serv	TOTAL	58,760	51,472	51,004	56,015	60,880
60 Supplies						
800.410	Parts-Vehicle	959	1,496	1,151	2,500	2,000
800.415	Parts-Equipment	2,844	1,345	2,952	3,000	3,000
800.420	Offices Supplies	1,079	745	878	1,000	1,400
800.500	Asphalt/Rock/Cement	20,832	11,651	14,835	15,000	75,000
800.600	Straw/Seeding/Plants	230	679	79	-	500
800.800	General Supplies	7,300	5,053	5,005	5,000	5,000
800.900	Employee Appreciation Cs	1,273	-	-	-	-
810.100	Electricity	105,472	94,896	116,672	100,000	125,000
810.200	Heating Fuel	1,598	1,148	940	1,500	1,500
810.300	Gasoline & Oil	14,017	12,246	19,944	20,000	20,000
820.100	Meters & Hydrants	38,735	21,052	41,330	50,000	40,000
820.200	Pipe & Fittings	62,781	29,681	31,068	40,000	26,000
820.250	Line Extensions-Minor	-	12,221	-	-	-
840.200	SmallTools/Equipment/Fur	4,448	1,645	5,362	11,000	10,000
Supplies	TOTAL	261,568	193,858	240,216	249,000	309,400
65 Depreciation						
840.100	Depreciation Expense	245,494	254,375	234,195	255,000	235,000
Depreciatn	TOTAL	245,494	254,375	234,195	255,000	235,000
70 Property						
900.200	Buildings	-	-	-	100,000	170,000
910.100	Improv Other Than Bldgs	-	-	-	33,000	-
910.110	Water System Improvement	-	-	-	48,000	48,000
920.100	Vehicles	-	-	-	-	33,000
920.200	Machinery/Equipment	-	-	-	46,665	7,500
Property	TOTAL	-	-	-	227,665	258,500
Water	TOTAL	1,342,967	1,282,117	1,319,119	1,611,735	1,790,805
EXPENSE	TOTAL	1,342,967	1,282,117	1,319,119	1,611,735	1,790,805
WaterFund	TOTAL REVENUE	1,469,213	1,235,281	1,378,137	1,443,413	1,522,670
WaterFund	TOTAL EXPENSE	1,342,967	1,282,117	1,319,119	1,611,735	1,790,805
WaterFund	TOTAL NET	126,246	(46,836)	59,018	(168,322)	(268,135)

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
=====					
Fund 41 - Sewage Treatment Fund					
=====					
REVENUE Department XX-Revenue					
=====					
340 Charges					
340.400 Printing & Duplication	8,230	-	-	-	-
340.600 Penalties/Interest Chgs.	4,528	5,845	20,983	6,000	50,000
340.900 Revenues-All Other	3,954	34,764	4,377	2,500	5,000
343.600 Labor & Equipment Charge	80	192	161	-	-
343.700 Misc Supply/MaterialsSol	204	40	63	-	-
Charges TOTAL	16,996	40,841	25,584	8,500	55,000
344 Sanitation					
344.100 Sewer Service Charges	1,721,497	2,036,116	2,394,782	2,330,000	2,422,200
344.125 Surcharge Fees	1,389	29,711	17,325	20,000	15,000
344.150 Leachate Disposal Charge	76,791	78,683	175,810	100,000	150,000
344.200 Sewer Connection Charges	31,094	23,398	14,395	15,000	15,000
Sanitation TOTAL	1,830,771	2,167,908	2,602,312	2,465,000	2,602,200
355 Assessment					
355.500 Sanitary Sewer District	-	-	5,499	3,600	-
Interest TOTAL	-	-	5,499	3,600	-
361 Interest					
360.100 Interest Revenues	37,265	19,317	15,651	15,000	15,000
360.110 Interest Rev.-Bond Acct.	551,401	19,197	595,085	840,000	545,400
Interest TOTAL	588,666	38,514	610,736	855,000	560,400
365 Donations					
365.110 Capital contributions	318,956	44,000	-	-	-
Donations TOTAL	318,956	44,000	-	-	-
Revenue TOTAL	2,755,389	2,291,263	3,244,131	3,332,100	3,217,600
REVENUE TOTAL	2,755,389	2,291,263	3,244,131	3,332,100	3,217,600
=====					
Department 00 - Financing Uses-Transfers					
=====					
80 OthrFnUses					
999.100 General Fund	-	1,600	-	-	-
999.350 Water Fund	-	-	10,495	23,333	-
OthrFnUses TOTAL	-	1,600	10,495	23,333	-
Financ Uses TOTAL	-	1,600	10,495	23,333	-
=====					
Department 36 - Sewage Treatment EXPENDITURES					
=====					
10 PerServS/W					
700.100 Salaries/Wages-Regular	194,677	188,419	180,487	185,950	196,500
700.200 Wages-Parttime/Permanent	-	-	5,628	-	5,450
700.250 Wages-Parttime/Seasonal	2,479	3,922	1,744	3,400	-
700.300 Salaries/Wages-Overtime	9,003	13,666	6,293	8,000	6,000
PerServS/W TOTAL	206,159	206,007	194,152	197,350	207,950
20 PerServF/B					

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
710.100 FICA Taxes	14,692	15,980	15,190	15,100	15,910
720.100 Health Insurance	25,051	30,490	30,424	33,530	33,530
720.200 Dental Insurance	2,331	2,329	2,400	2,380	2,610
720.400 Life Insurance	554	569	293	480	480
720.500 LAGERS Retirement Plan	23,319	24,096	17,467	22,500	25,520
PerServF/B TOTAL	65,947	73,464	65,774	73,990	78,050
25 PerSrvOBen					
720.605 Employee Incentive Prog	325	275	325	675	675
PerSrvOBen TOTAL	325	275	325	675	675
30 Prof/ Tech					
730.050 Dispatching/Comm.DeptSer	56,874	56,744	59,610	60,990	64,760
730.150 Engrnrng&InspectDeptServ	23,294	24,519	25,385	74,540	78,590
730.250 Admin.&Fince/IT Dept.Ser	92,909	88,040	101,325	97,140	100,890
730.300 Technical Services	7,340	9,061	6,587	8,000	9,000
730.400 Other Contracted Service	20,214	11,452	1,467	8,000	19,920
730.450 PblcWrkSrv	60,859	58,433	60,623	66,080	68,570
Prof/Tech TOTAL	261,490	248,249	254,997	314,750	341,730
40 Prop. Serv					
740.200 Landfill-Tipping Fees	3,219	3,333	1,099	-	1,000
740.300 TippingFeeCofVMunicipal	179	-	-	4,000	200
750.400 Uniform Cleaning Service	1,464	1,480	1,487	1,500	1,500
760.100 Building Repair/Maintnce	-	418	249	550	4,000
760.200 Equipt Repair/Maintenanc	19,843	13,114	6,127	10,000	40,045
760.300 Vehicle Repair/Maintnce	2,515	4,020	2,035	3,500	5,000
760.400 Equipment Rental	6,303	14,261	7,602	7,500	1,000
Prop. Serv TOTAL	33,523	36,626	18,599	27,050	52,745
50 Other Serv					
780.200 Prop/Liab/Casualty Insur	34,155	33,470	44,991	41,170	56,040
780.210 Self-Insurance Deductibl	4,850	1,693	17,540	5,000	5,000
780.300 Printing/Duplicating	212	144	769	245	245
780.400 Telephone	3,595	3,324	2,693	3,900	2,750
780.410 Telephone-Alarm Cntrl	1,002	2,420	4,516	4,200	5,000
780.500 Training/Seminars	1,468	690	203	1,000	750
780.600 Travel	831	909	285	1,000	1,000
780.700 Prof.Dues & Memberships	119	356	244	400	400
780.900 Postage	5,968	6,108	7,168	6,200	8,500
Other Serv TOTAL	52,200	49,114	78,409	63,115	79,685
60 Supplies					
800.200 Lab Supplies	621	1,075	2,623	1,500	2,600
800.410 Parts-Vehicle	523	147	366	500	500
800.415 Parts-Equipment	11,033	7,793	3,850	7,000	6,950
800.420 Offices Supplies	530	345	459	1,000	500
800.500 Asphalt/Rock/Cement	446	4,384	3,728	7,500	1,000
800.600 Straw/Seeding/Plants	307	376	248	500	500
800.800 General Supplies	5,518	4,145	5,239	6,000	6,000
800.900 Employee Appreciation Cs	1,273	1,269	-	-	-
810.100 Electricity	98,054	120,435	157,335	150,000	185,000
810.200 Heating Fuel	1,597	2,018	14,276	20,000	17,500
810.300 Gasoline & Oil	8,989	6,910	9,334	10,000	10,000
820.200 Pipe & Fittings	8,402	4,346	2,441	6,000	5,000
820.270 ManholeReplacemnt Program	-	-	10,973	-	11,000
830.100 Chemicals	6,516	8,078	8,650	7,000	8,000
840.200 SmallTools/Equipment/Fur	3,041	3,772	11,031	20,000	5,000

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
Supplies TOTAL	146,850	165,093	230,553	237,000	259,550
65 Depreciation					
840.100 Depreciation Expense	240,995	247,691	1,144,242	248,000	1,145,000
Depreciatn TOTAL	240,995	247,691	1,144,242	248,000	1,145,000
70 Property					
910.120 Sanitary Sewer Sys Impro	-	-	-	-	100,000
Property TOTAL	-	-	-	-	100,000
75 DebtServic					
899.110 Interest Expense	30,639	26,528	18,995	14,100	7,205
899.120 Agent Fees	2,597	2,147	1,670	-	1,700
899.130 Amortization of Bond Dis	1,008	1,008	1,008	1,715	1,010
899.140 Amortiz.Bond Issue Costs	1,693	1,693	1,693	2,870	1,695
899.200 Bond/Note Principal	-	-	-	105,000	110,000
DebtServic TOTAL	35,937	31,376	23,366	123,685	121,610
Sub-Depart TOTAL :	1,043,426	1,057,895	2,010,417	1,285,615	2,386,995
Sub Department 036 - Bonded Debt Service					
75 DebtServic					
899.110 Interest Expense	776,718	(1,474)	853,556	826,020	800,300
899.120 Agent Fees	4,509	4,509	108,100	105,220	101,000
899.130 Amortization of Bond Dis	(18,786)	(21,232)	(21,342)	-	(21,340)
899.140 Amortiz.Bond Issue Costs	11,846	15,888	13,458	-	13,460
899.200 Bond/Note Principal	-	-	-	855,000	865,000
DebtServic TOTAL	774,287	(2,309)	953,772	1,786,240	1,758,420
DebtSrv2nd TOTAL :	774,287	(2,309)	953,772	1,786,240	1,758,420
Sewage Treatment TOTAL	1,817,713	1,057,186	2,974,684	3,095,188	4,145,415
EXPENSE TOTAL	1,817,713	1,057,186	2,974,684	3,095,188	4,145,415
SewageFund TOTAL REVENUE	2,755,389	2,291,263	3,244,131	3,332,100	3,217,600
SewageFund TOTAL EXPENSE	1,817,713	1,057,186	2,974,684	3,095,188	4,145,415
SewageFund TOTAL NET	937,676	1,234,077	269,447	236,912	(927,815)

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
=====					
Fund 42 - Solid Waste Fund					
=====					
REVENUE Department XX-Revenue					
=====					
330 Intergover					
331.010 Federal grants-operating	-	-	25,000	-	-
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Intergover TOTAL	-	-	25,000	-	-
340 Charges					
340.600 Penalties/Interest Chgs.	1,602	1,759	1,607	1,200	1,200
340.900 Revenues-All Other	92	(85)	72	-	-
343.600 Labor & Equipment Charge	-	480	150	500	150
343.700 Misc Supply/MaterialsSol	-	1,512	532	500	500
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Charges TOTAL	1,694	3,666	2,361	2,200	1,850
344 Sanitation					
344.500 Refuse Collection Charge	436,634	439,579	440,347	440,000	585,200
344.600 Landfill Fees	1,087,933	1,236,618	1,264,437	1,275,000	1,300,000
344.650 LndfilFee/CityHauled	214,403	205,036	207,189	200,000	230,000
344.700 Recycled Materials	76,290	44,938	108,293	60,000	65,000
344.900 Recycling Container Sale	70	10	60	-	-
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Sanitation TOTAL	1,815,330	1,926,181	2,020,326	1,975,000	2,180,200
361 Interest					
360.100 Interest Revenues	74,783	43,071	53,220	42,000	52,000
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Interest TOTAL	74,783	43,071	53,220	42,000	52,000
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Sub-Depart TOTAL	1,891,807	1,972,918	2,100,907	2,019,200	2,234,050
=====					
Sub-Depart 038 - Landfill					
=====					
340 Charges					
340.600 Penalties/Interest Chgs.	1,508	2,018	824	500	750
343.600 Labor & Equipment Charge	-	253	-	-	-
	-----	-----	-----	-----	-----
Charges TOTAL	1,508	2,271	824	500	750
	-----	-----	-----	-----	-----
LndfilPrgR TOTAL	1,508	2,271	824	500	750
=====					
Sub-Depart 039 - Recycling					
=====					
340 Charges					
340.600 Penalties/Interest Chgs.	1	4	(3)	-	-
	-----	-----	-----	-----	-----
Charges TOTAL	1	4	(3)	-	-
	-----	-----	-----	-----	-----
RecyclPrgR TOTAL	1	4	(3)	-	-
	-----	-----	-----	-----	-----
Revenue TOTAL	1,893,316	1,975,193	2,101,728	2,019,700	2,234,800
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Revenue TOTAL	1,893,316	1,975,193	2,101,728	2,019,700	2,234,800

EXPENSE

Department 00-Financing Uses Transfers

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
=====					
80 OthrFnUses					
999.100 General Fund	-	1,600	-	-	-
999.350 Water Fund	-	-	8,200	-	-
OthrFnUses TOTAL	-	1,600	8,200	-	-
Financ Uses TOTAL	-	1,600	8,200	-	-
=====					
Department 37 - Refuse Collection					
=====					
10 PerServSW					
700.100 Salaries/Wages-Regular	168,013	159,476	150,844	128,140	137,010
700.200 Wages-Parttime/Permanent	-	246	-	-	-
700.250 Wages-Parttime/Seasonal	180	186	678	-	1,000
700.300 Salaries/Wages-Overtime	3,227	2,925	2,031	3,000	3,000
PerServSW TOTAL	171,420	162,833	153,553	131,140	141,010
20 PerServF/B					
710.100 FICA Taxes	12,409	12,471	12,471	10,030	10,710
720.100 Health Insurance	27,449	38,883	37,384	44,880	32,670
720.200 Dental Insurance	2,281	2,284	2,700	3,000	2,510
720.400 Life Insurance	448	454	314	330	330
720.500 LAGERS Retirement Plan	18,486	19,064	15,806	15,210	17,640
PerServF/B TOTAL	61,073	73,156	68,675	73,450	63,860
25 PerSrvOBen					
710.200 Unemployment Insurance	-	7,554	1,162	2,675	2,675
720.605 Employee Incentive Prog	200	225	375	400	400
PerSrvOBen TOTAL	200	7,779	1,537	3,075	3,075
30 Prof/ Tech					
730.250 Admin.&Fince/IT Dept.Ser	67,749	66,050	82,360	72,230	65,520
730.290 Street Staff Dpt Srvs	-	-	-	41,150	42,315
730.400 Other Contracted Service	4,854	57	476	250	475
Prof/Tech TOTAL	72,603	66,107	82,836	113,630	108,310
40 Prop. Serv					
740.300 TippingFeeCofWMunicipal	178,128	192,736	205,773	206,500	225,000
750.400 Uniform Cleaning Service	1,613	1,357	1,317	1,950	1,950
760.200 Equipt Repair/Maintenanc	538	209	197	790	790
760.300 Vehicle Repair/Maintnce	27,393	18,303	39,793	21,400	25,385
760.400 Equipment Rental	-	-	-	-	1,140
Prop. Serv TOTAL	207,672	212,605	247,080	230,640	254,265
50 Other Serv					
780.100 Advertising	-	-	-	100	100
780.200 Prop/Liab/Casualty Insur	21,054	14,598	15,718	7,375	13,310
780.300 Printing/Duplicating	-	399	1,161	500	500
780.400 Telephone	323	301	385	300	300
780.500 Training/Seminars	205	165	108	205	200
780.900 Postage	5,946	6,042	7,120	6,550	9,000
Other Serv TOTAL	27,531	21,505	24,492	15,030	23,410
60 Supplies					
800.100 Subscriptions	-	-	-	-	-
800.410 Parts-Vehicle	356	2,615	1,732	2,985	2,985
800.415 Parts-Equipment	-	-	-	255	255

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
800.420 Offices Supplies	26	-	23	-	25
800.800 General Supplies	4,849	368	5,527	6,000	5,000
810.300 Gasoline & Oil	14,088	15,070	19,643	16,000	21,500
830.100 Chemicals	-	-	-	75	75
840.200 SmallTools/Equipment/Fur	-	105	-	1,500	600
Supplies TOTAL	19,319	18,158	26,925	26,815	30,440
65 Depreciation					
840.100 Depreciation Expense	21,813	21,813	21,813	22,000	25,000
Depreciatn TOTAL	21,813	21,813	21,813	22,000	25,000
Refuse Coll TOTAL	581,631	583,956	626,911	615,780	649,370
=====					
Department 38 - Landfill					
=====					
10 PerServS/W					
700.100 Salaries/Wages-Regular	131,822	142,752	158,970	153,200	160,495
700.200 Wages-Parttime/Permanent	-	487	-	-	-
700.250 Wages-Parttime/Seasonal	-	-	532	-	-
700.300 Salaries/Wages-Overtime	4,140	4,573	1,782	4,500	4,500
PerServS/W TOTAL	135,962	147,812	161,284	157,700	164,995
20 PerServF/B					
710.100 FICA Taxes	9,305	10,805	12,124	12,060	12,620
720.100 Health Insurance	31,774	40,069	42,951	46,200	43,560
720.200 Dental Insurance	2,306	2,597	3,256	3,240	3,830
720.400 Life Insurance	374	387	318	390	390
720.500 LAGERS Retirement Plan	15,299	18,030	16,084	18,290	20,790
PerServF/B TOTAL	59,058	71,888	74,733	80,180	81,190
25 PerSrvOBen					
720.605 Employee Incentive Prog	175	225	175	175	175
PerSrvOBen TOTAL	175	225	175	175	175
30 Prof/ Tech					
730.100 Engineering & Consultant	-	-	1,200	1,200	1,200
730.150 Engineering&InspectDeptServ	-	-	-	74,540	77,470
730.250 Admin.&Fince/IT Dept.Ser	92,627	99,655	125,630	123,300	117,960
730.290 Street Staff Dpt Serv	-	-	-	36,730	38,025
730.300 Technical Services	43,681	22,765	35,245	25,000	15,000
730.350 -MoDNRFees	64,096	71,556	72,522	83,000	63,000
730.400 Other Contracted Service	5,893	39,797	3,422	1,500	6,000
Prof/Tech TOTAL	206,297	233,773	238,019	345,270	318,655
40 Prop. Serv					
740.400 Closure&Post-ClosureCost	309,139	199,178	322,377	210,000	275,000
750.400 Uniform Cleaning Service	891	922	960	1,000	1,130
760.100 Building Repair/Maintnce	-	-	-	100	-
760.200 Equipt Repair/Maintenanc	47,028	23,229	19,598	35,000	25,000
760.300 Vehicle Repair/Maintnce	819	1,044	70	500	100
760.400 Equipment Rental	1,580	4,020	2,800	1,700	1,100
760.500 Rental of Land/Buildings	147,543	166,062	169,668	160,000	150,000
Prop. Serv TOTAL	507,000	394,455	515,473	408,300	452,330
50 Other Serv					
780.200 Prop/Liab/Casualty Insur	13,649	8,538	11,375	8,815	21,000
780.300 Printing/Duplicating	1,521	1,576	1,406	1,500	1,500

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
780.400 Telephone	940	988	1,070	1,000	750
780.500 Training/Seminars	131	179	134	200	400
780.600 Travel	-	744	-	100	250
Other Serv TOTAL	16,241	12,025	13,985	11,615	23,900
60 Supplies					
800.410 Parts-Vehicle	40	187	612	500	250
800.415 Parts-Equipment	4,901	9,875	6,904	10,000	7,900
800.420 Offices Supplies	85	142	91	150	100
800.500 Asphalt/Rock/Cement	4,993	3,923	5,745	5,000	10,000
800.600 Straw/Seeding/Plants	2,108	7,181	2,582	5,000	5,000
800.800 General Supplies	470	4,439	883	900	6,000
810.100 Electricity	661	726	858	750	750
810.300 Gasoline & Oil	59,804	40,061	34,910	42,500	87,710
840.200 SmallTools/Equipment/Fur	104	26	251	1,000	700
Supplies TOTAL	73,166	66,560	52,836	65,800	118,410
65 Depreciation					
840.100 Depreciation Expense	167,420	167,420	208,339	167,000	205,000
Depreciatn TOTAL	167,420	167,420	208,339	167,000	205,000
Landfill TOTAL	1,165,319	1,094,158	1,264,844	1,236,040	1,364,655
=====					
Department 39 - Recycling Operations					
=====					
10 PerServS/W					
700.100 Salaries/Wages-Regular	138,907	143,607	141,606	127,200	149,345
700.200 Wages-Parttime/Permanent	-	-	-	-	9,000
700.250 Wages-Parttime/Seasonal	1,070	1,239	3,525	650	1,000
700.300 Salaries/Wages-Overtime	2,108	2,445	2,408	3,000	1,000
PerServS/W TOTAL	142,085	147,291	147,539	130,850	160,345
20 PerServF/B					
710.100 FICA Taxes	10,060	10,604	10,746	10,010	12,270
720.100 Health Insurance	34,954	45,095	47,707	42,500	52,800
720.200 Dental Insurance	2,582	2,572	2,994	2,760	3,300
720.400 Life Insurance	408	392	282	320	360
720.500 LAGERS Retirement Plan	14,773	17,383	14,358	15,100	18,940
PerServF/B TOTAL	62,777	76,046	76,087	70,690	87,670
25 PerSrvOBen					
720.605 Employee Incentive Prog	200	200	250	250	250
PerSrvOBen TOTAL	200	200	250	250	250
30 Prof/ Tech					
730.290 Street Staff Dpt Svcs	-	-	-	22,310	25,280
730.400 Other Contracted Service	11,580	8,313	35,850	15,000	15,000
Prof/Tech TOTAL	11,580	8,313	35,850	37,310	40,280
40 Prop. Serv					
740.300 TippingFeeCofWMunicipal	2,076	921	-	1,000	-
750.400 Uniform Cleaning Service	1,191	1,211	1,132	1,300	1,000
760.200 Equipmt Repair/Maintenanc	5,606	5,522	1,815	5,650	5,000
760.300 Vehicle Repair/Maintnce	1,863	1,118	2,842	1,000	500

ACCOUNT		2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
Prop. Serv	TOTAL	10,736	8,772	5,789	8,950	6,500
50 Other	Serv					
780.100	Advertising	-	-	-	100	100
780.200	Prop/Liab/Casualty Insur	7,702	8,779	8,856	4,350	6,990
780.210	Self-Insurance Deductibl	-	-	113	-	-
780.300	Printing/Duplicating	-	147	686	150	160
780.400	Telephone	642	669	791	700	785
780.500	Training/Seminars	217	200	220	250	250
780.600	Travel	335	54	74	100	100
Other Serv	TOTAL	8,896	9,849	10,740	5,650	8,385
60 Supplies						
800.410	Parts-Vehicle	313	304	300	500	500
800.415	Parts-Equipment	3,079	2,094	3,083	2,100	2,100
800.420	Offices Supplies	34	21	58	65	65
800.500	Asphalt/Rock/Cement	81	149	447	-	450
800.800	General Supplies	3,358	2,822	9,057	3,500	3,500
810.100	Electricity	1,323	1,383	1,535	1,420	1,500
810.200	Heating Fuel	-	-	-	-	60
810.300	Gasoline & Oil	3,764	3,919	5,628	7,500	5,000
840.200	SmallTools/Equipment/Fur	16	47	27	500	-
Supplies	TOTAL	11,968	10,739	20,135	15,585	13,175
65 Depreciation						
840.100	Depreciation Expense	27,065	27,065	27,065	27,000	30,000
Depreciatn	TOTAL	27,065	27,065	27,065	27,000	30,000
Recycl	Oper TOTAL	275,307	288,275	323,455	296,285	346,605
EXPENSE TOTAL		2,022,257	1,967,989	2,223,410	2,148,105	2,360,630
SolidWstFd	TOTAL REVENUE	1,893,316	1,975,193	2,101,728	2,019,700	2,234,800
SolidWstFd	TOTAL EXPENSE	2,022,257	1,967,989	2,223,410	2,148,105	2,360,630
SolidWstFd	TOTAL NET	(128,941)	7,204	(121,682)	(128,405)	(125,830)

ACCOUNT		2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
=====						
Fund 810 -	Phoenix Ctr II Trust Fund					
=====						
REVENUE	Department XX-Revenue					
=====						
313 Sales	Tax					
313.100	General Sales Tax	257,668	238,912	281,362	362,539	300,000
313.220	CoW Shared Sales Tax	316,594	289,856	335,728	483,386	375,000
313.225	FrCo Shared Sales Tax	79,149	86,720	83,935	120,846	85,000
Sales Tax	TOTAL	653,411	615,488	701,025	966,771	760,000
365.100	Note Revenue Anticipation	-	-	-	-	23,882
Donations	TOTAL	-	-	-	-	23,882
	Sub-Depart TOTAL	653,411	615,488	701,025	966,771	783,882
=====						
	Sub-Depart 050 - C.I.D.Program Rev					
=====						
361 Interest						
360.100	Interest Revenues	362	48	-	50	39
Interest	TOTAL	362	48	-	50	39
	CIDPrgRev TOTAL	362	48	-	50	39
=====						
	Sub-Depart 055 - SharedProgRev					
=====						
361 Interest						
360.100	Interest Revenues	1,208	91	-	130	130
Interest	TOTAL	1,208	91	-	130	130
	SharPrgRev TOTAL	1,208	91	-	130	130
Revenue	TOTAL	654,981	615,627	701,025	966,951	784,051
Revenue	TOTAL	654,981	615,627	701,025	966,951	784,051
=====						
Fund 810 -	Phoenix Ctr II Trust Fund					
=====						
Department 11 - Administration	EXPENDITURES					
=====						
30 Prof/	Tech					
730.200	Legal & Financial Servic	11,284	9,406	9,915	10,420	10,374
730.315	CoW 1% Administration Fe	2,577	2,389	2,814	-	3,000
730.400	Other Contracted Service	1,100	3,834	4,170	2,700	3,000
Prof/Tech	TOTAL	14,961	15,629	16,899	13,120	16,374
Admin	TOTAL	14,961	15,629	16,899	13,120	16,374
=====						
Department 90 - Capital Prog Debt Service						
=====						
75 DebtServic						

ACCOUNT		2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
899.115	C.I.D.Interest Expense	280,948	459,763	602,046	953,831	767,677
899.200	Bond/Note Principal	-	92,422	140,483	-	-
DebtServic	TOTAL	280,948	552,185	742,529	953,831	767,677
CapPDebtSv	TOTAL	280,948	552,185	742,529	953,831	767,677
EXPENSE	TOTAL	295,909	567,814	759,428	966,951	784,051
PhnxIITrst	TOTAL REVENUE	654,981	615,627	701,025	966,951	784,051
PhnxIITrst	TOTAL EXPENSE	295,909	567,814	759,428	966,951	784,051
PhnxIITrst	TOTAL NET	359,072	47,813	(58,403)	-	-

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget	
Fund 831 - HBAS Mfg Inc.PILOTs Fund						
REVENUE Department XX-Revenue						
312 Tax-Other						
311.400	Payment in Lieu of Taxes	162,019	365,123	319,694	327,880	-
Tax-Other TOTAL		162,019	365,123	319,694	327,880	-
360 Interest						
360.100	Interest Revenues	442	1,352	179	-	-
Interest TOTAL		442	1,352	179	-	-
Revenue TOTAL		162,461	366,475	319,873	327,880	-
Department 11 - Administration EXPENDITURES						
30 Prof/Tech						
730.400	Other Contracted Services	-	-	-	3,280	-
Interest TOTAL		-	-	-	3,280	-
50 Other Serv						
788.100	EastCentralCollegeDistri	18,621	29,515	25,765	25,765	-
788.200	FranklinCo-GeneralFund	-	7,963	6,981	6,980	-
788.250	FranklinCo-Road&Bridge	-	13,176	11,445	11,445	-
788.300	FranklinCo-DevelopServic	-	6,279	5,452	5,450	-
788.350	FranklinCo-SubClass 3	-	-	31,070	7,485	-
788.400	FranklinCountyLibraryDis	8,377	6,238	4,511	4,510	-
788.500	State of Missouri Tax	883	2,036	1,786	1,790	-
788.600	Washington Ambulance Dis	1,415	-	-	-	-
788.700	Washington School Distri	106,554	248,450	225,709	225,710	-
788.800	City of Washington	17,028	40,329	35,467	35,465	-
Other Serv TOTAL		152,878	353,986	348,186	324,600	-
Admin TOTAL		152,878	353,986	348,186	327,880	-
EXPENSE TOTAL		152,878	353,986	348,186	327,880	-
HBAS PILOT TOTAL REVENUE		162,461	366,475	319,873	327,880	-
HBAS PILOT TOTAL EXPENSE		152,878	353,986	348,186	327,880	-
HBAS PILOT TOTAL NET		9,583	12,489	(28,313)	-	-

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
=====					
Fund 835 - HBAS Mfg Inc.PILOTs Fund					
=====					
REVENUE Department XX-Revenue					
=====					
363 Rents					
366.200 Rent/Lease-Municipal Pro	18,682	3,491,931	3,341,147	3,192,150	973,940
Rents TOTAL	18,682	3,491,931	3,341,147	3,192,150	973,940
Revenue TOTAL	18,682	3,491,931	3,341,147	3,192,150	973,940
Revenue TOTAL	18,682	3,491,931	3,341,147	3,192,150	973,940
=====					
Department 11 - Administration EXPENDITURES					
=====					
75 DebtServic					
899.110 Interest Expense	-	491,147	341,147	191,150	150,000
899.120 Agent Fees	1,568	784	-	1,000	1,000
899.145 Bond Issuance Costs	17,115	-	-	-	-
899.200 Bond/Note Principal	-	3,000,000	3,000,000	3,000,000	822,940
DebtServic TOTAL	18,683	3,491,931	3,341,147	3,192,150	973,940
Admin TOTAL	18,683	3,491,931	3,341,147	3,192,150	973,940
EXPENSE TOTAL	18,683	3,491,931	3,341,147	3,192,150	973,940
=====					
IndRevHBAS TOTAL REVENUE	18,682	3,491,931	3,341,147	3,192,150	973,940
=====					
IndRevHBAS TOTAL EXPENSE	18,683	3,491,931	3,341,147	3,192,150	973,940
=====					
IndRevHBAS TOTAL NET	(1)	-	-	-	-
=====					

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
=====					
Fund 839 - Valent Aerostructures					
=====					
REVENUE Department XX-Revenue					
=====					
363 Rents					
366.200 Rent/Lease-Municipal Pro	-	-	-	-	3,125,545
Rents TOTAL	-	-	-	-	3,125,545
Revenue TOTAL	-	-	-	-	3,125,545
=====					
Department XX0-Financing Sources Transfers					
=====					
393 Proceeds					
393.400 Other Bond Proceeds	-	-	903,097	-	-
Proceeds TOTAL	-	-	903,097	-	-
FincSource TOTAL	-	-	903,097	-	-
Revenue TOTAL	-	-	903,097	-	3,125,545
=====					
Department 11 - Administration EXPENDITURES					
=====					
75 DebtServic					
899.110 Interest Expense	-	-	-	-	250,000
899.145 Bond Issuance Costs	-	-	132,462	-	163,745
DebtServic TOTAL	-	-	132,462	-	413,745
Admin TOTAL	-	-	132,462	-	413,745
=====					
Department 09 - Capital Projects					
=====					
70 Property					
900.100 Land Purchase	-	-	540,000	-	-
900.200 Buildings	-	-	220,847	-	903,100
920.200 Machinery/Equipment	-	-	-	-	1,808,700
Property TOTAL	-	-	760,847	-	2,711,800
BldGrd Main TOTAL	-	-	760,847	-	2,711,800
EXPENSE TOTAL	-	-	893,309	-	3,125,545
=====					
Valent TOTAL REVENUE	-	-	903,097	-	3,125,545
=====					
Valent TOTAL EXPENSE	-	-	893,309	-	3,125,545
=====					
Valent TOTAL NET	-	-	9,788	-	-

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
=====					
Fund 960 - Pauwels TransformersPILOT					
=====					
REVENUE Department XX-Revenue					
=====					
312 Tax-Other					
311.400 Payment in Lieu of Taxes	-	-	5,093	159,370	-
Tax-Other TOTAL	-	-	5,093	159,370	-
Revenue TOTAL	-	-	5,093	159,370	-
REVENUE TOTAL	-	-	5,093	159,370	-
=====					
EXPENSE Department 11 - Administration					
=====					
50 Other Serv					
788.100 EastCentralCollegeDistri	-	-	380	13,270	-
788.200 FranklinCo-GeneralFund	-	-	103	3,590	-
788.250 FranklinCo-Road&Bridge	-	-	169	5,930	-
788.300 FranklinCo-DevelopServic	-	-	80	2,825	-
788.350 FranklinCo-SubClass 3	-	-	421	420	-
788.400 FranklinCountyLibraryDis	-	-	66	2,810	-
788.500 State of Missouri Tax	-	-	26	930	-
788.700 Washington School Distri	-	-	3,325	111,490	-
788.800 City of Washington	-	-	523	18,105	-
Other Serv TOTAL	-	-	5,093	159,370	-
Admin TOTAL	-	-	5,093	159,370	-
EXPENSE TOTAL	-	-	5,093	159,370	-
=====					
PauwPILOT TOTAL REVENUE	-	-	5,093	159,370	-
=====					
PauwPILOT TOTAL EXPENSE	-	-	5,093	159,370	-
=====					
PauwPILOT TOTAL NET	-	-	-	-	-
=====					

Fund 962 - Pauwels Prj IRB,2008A&B					
=====					
REVENUE Department XX-Revenue					
=====					
361 Interest					
360.110 Interest Rev.-Bond Acct.	-	7,500	-	-	-
Interest TOTAL	-	7,500	-	-	-
363 Rents					
366.200 Rent/Lease-Municipal Pro	-	55,112	131,179	-	-
Rents TOTAL	-	55,112	131,179	-	-

ACCOUNT	2008 Actual Revenue	2009 Actual Revenue	2010 Actual Revenue	2011 Amended Budget	2012 Original Budget
Revenue TOTAL	-	62,612	131,179	-	-
Department XX0-Financing Sources Transfers					
393 Proceeds					
393.400 Other Bond Proceeds	-	7,568,276	9,773,879	-	-
FincSource TOTAL	-	7,568,276	9,773,879	-	-
Revenue TOTAL	-	7,630,888	9,905,058	-	-
EXPENSE					
Department 11 - Administration					
75 DebtServic					
899.110 Interest Expense	-	36,969	29,677	-	-
899.145 Bond Issuance Costs	-	168,143	-	-	-
DebtServic TOTAL	-	205,112	29,677	-	-
Admin TOTAL	-	205,112	29,677	-	-
Department 62 - Captl Tax Projects					
70 Property					
900.200 Buildings	-	2,762,824	4,688,678	-	-
920.200 Machinery/Equipment	-	-	9,773,879	-	-
Property TOTAL	-	2,762,824	14,462,557	-	-
CaptlTxPrj TOTAL	-	2,762,824	14,462,557	-	-
Department 90 - Capital Prog Debt Service					
75 DebtServic					
899.145 Bond Issuance Costs	-	75,776	-	-	-
CapPDebtSv TOTAL	-	75,776	-	-	-
EXPENSE TOTAL	-	3,043,712	14,492,234	-	-
Pauwls08AB TOTAL REVENUE	-	7,630,888	9,905,058	-	-
Pauwls08AB TOTAL EXPENSE	-	3,043,712	14,492,234	-	-
Pauwls08AB TOTAL NET	-	4,587,176	(4,587,176)	-	-
TOTAL REVENUES	60,538,878	36,735,739	44,134,921	35,765,344	33,666,326
TOTAL EXPENSES	55,026,562	33,246,342	46,864,868	35,843,654	41,112,096
NET TOTAL	5,512,316	3,489,397	(2,729,947)	(78,310)	(7,445,770)

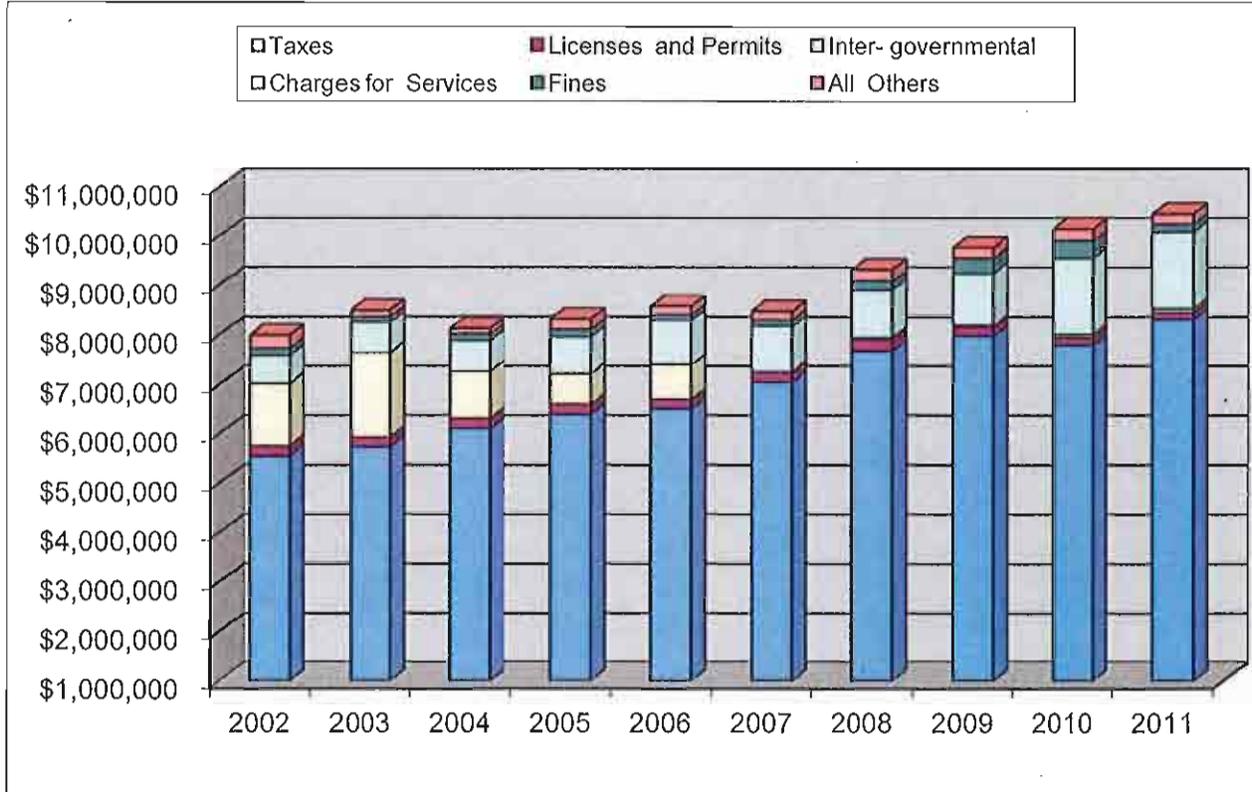


## APPENDIX

# CITY OF WASHINGTON, MISSOURI

## General Revenues by Source - Budget

### Last Ten Fiscal Years

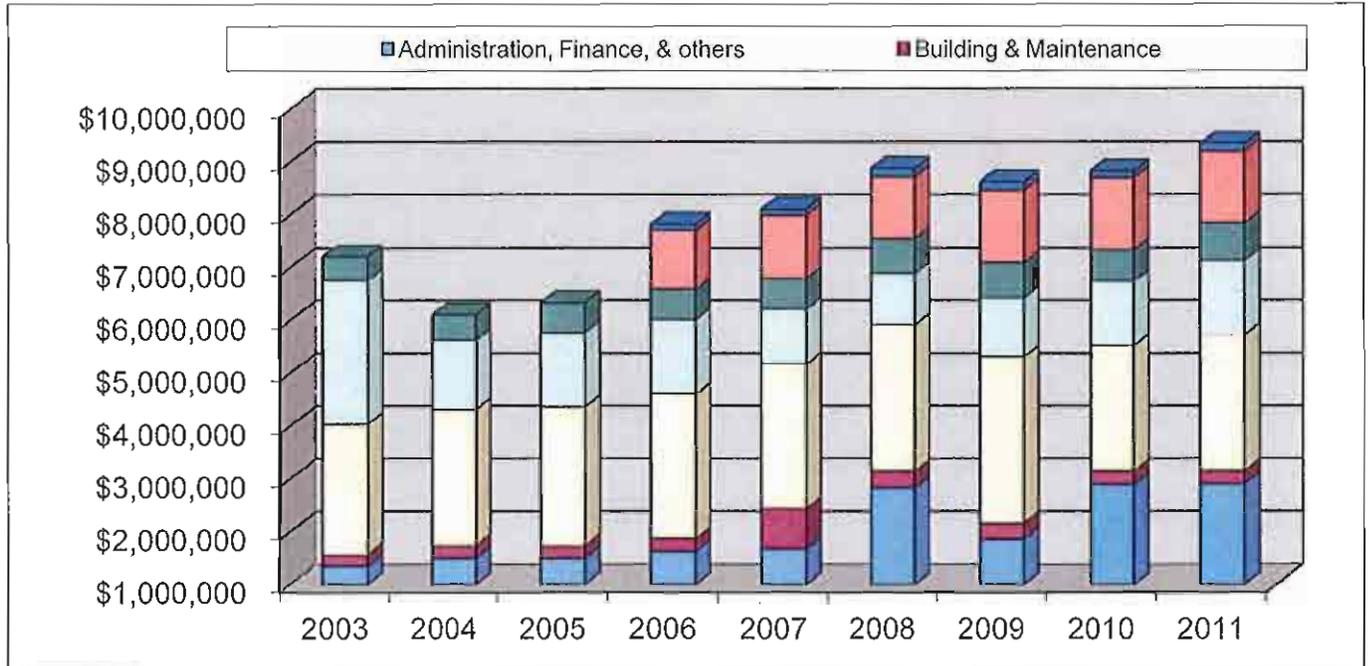


Period Ending	Taxes	Licenses and Permits	Inter-governmental	Charges for Services	Fines	All Others	Total
9/30/2002	\$ 5,537,977	\$ 223,941	\$ 1,252,224	\$ 563,260	\$ 145,600	\$ 259,551	\$ 7,982,553
9/30/2003	5,743,629	190,504	1,711,941	606,124	107,211	137,891	8,497,300
9/30/2004	6,100,614	210,587	954,487	619,151	121,324	118,127	8,124,290
9/30/2005	6,378,761	222,720	608,187	741,767	150,953	216,929	8,319,317
9/30/2006	6,505,805	199,000	694,895	898,305	110,000	172,665	8,580,670
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	7,785,115	148,700	67,380	1,542,345	350,000	246,000	10,139,540
9/30/2011	8,314,630	146,150	71,000	1,551,435	160,000	201,100	10,444,315

# CITY OF WASHINGTON, MISSOURI

## General Expenditures by Department - Budget

### Last Ten Fiscal Years



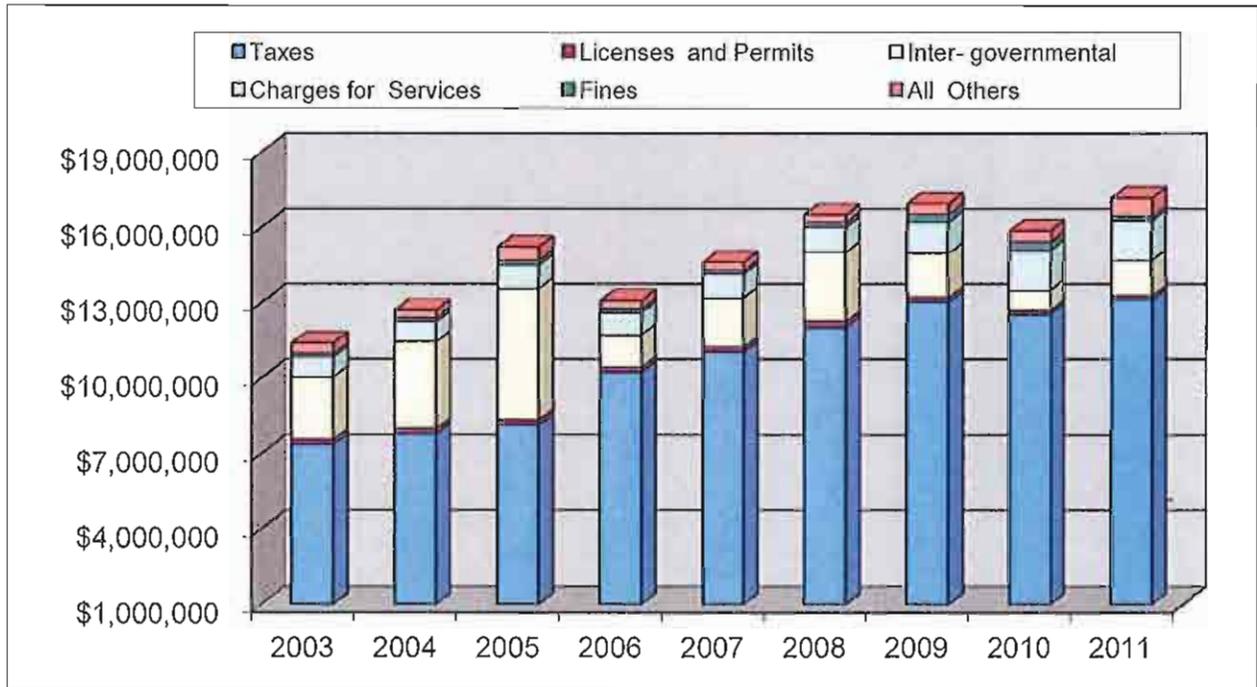
Period Ending	Administration, Finance, & others	Building & Maintenance	Police	Street	Engineering	Parks & Aquatic Center	Airport	Total
9/30/2003	\$ 1,339,271	\$ 220,243	\$ 2,468,297	\$ 2,724,266	\$ 451,601			\$ 7,203,678
9/30/2004	1,500,701	230,647	2,579,142	1,311,033	485,156			6,106,679
9/30/2005	1,499,778	223,956	2,635,110	1,410,041	566,540			6,335,425
9/30/2006	1,629,510	232,445	2,738,220	1,413,025	569,385	1,121,030	117,975	7,821,590
9/30/2007	1,672,830	756,555	2,738,245	1,043,600	584,420	1,193,785	116,155	8,105,590
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	2,890,385	256,865	2,370,595	1,221,625	599,135	1,360,580	126,945	8,826,130
9/30/2011	2,902,415	245,370	2,572,285	1,406,370	720,070	1,357,350	142,510	9,346,370

\*\*Parks and Airport moved to General Fund in 2006.

# CITY OF WASHINGTON, MISSOURI

## Governmental Revenues by Source - Budget

### Last Ten Fiscal Years

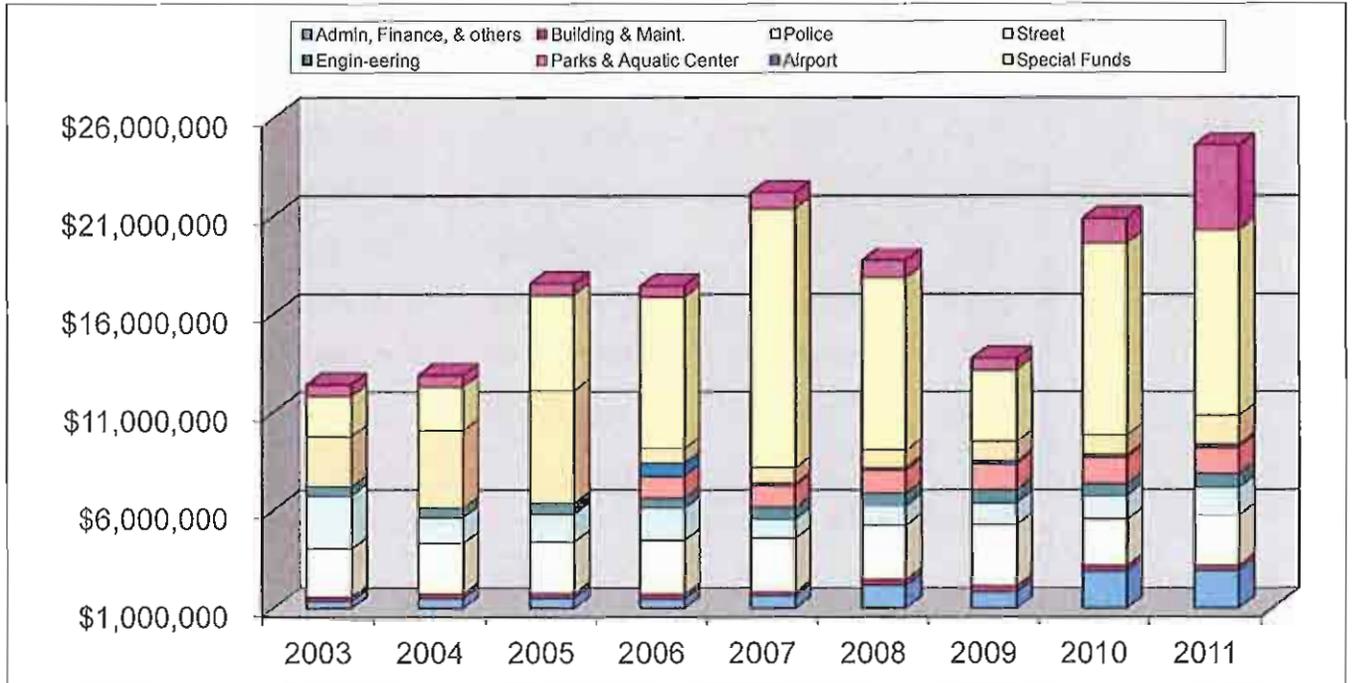


Period Ending	Taxes	Licenses and Permits	Inter-governmental	Charges for Services	Fines	All Others	Total
9/30/2003	\$ 7,362,404	\$ 190,505	\$ 2,478,527	\$ 794,734	\$ 143,811	\$ 419,568	\$ 11,389,549
9/30/2004	7,772,597	210,588	3,454,786	812,405	163,284	280,143	12,693,803
9/30/2005	8,131,643	222,721	5,196,472	932,071	189,699	547,014	15,219,620
9/30/2006	10,237,070	199,000	1,281,055	891,440	150,035	319,465	13,078,065
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	12,544,910	148,700	782,380	1,597,845	351,000	444,100	15,868,935
9/30/2011	13,130,805	146,150	1,390,000	1,607,435	161,200	722,915	17,158,505

CITY OF WASHINGTON, MISSOURI

Governmental Expenditures by Function - Budget

Last Ten Fiscal Years

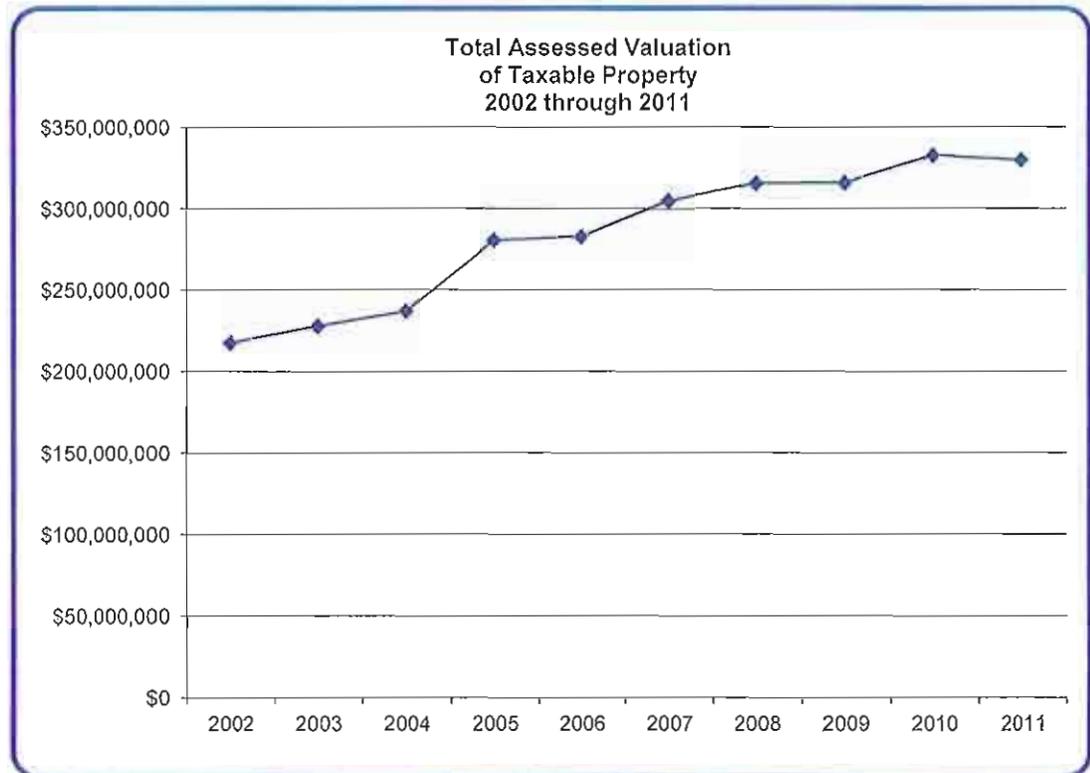


Period Ending	Admin, Finance, & others	Building & Maint.	Police	Street	Engin-eering	Parks & Aquatic Center	Airport	Special Funds	Capital Projects	Debt Service	Total
9/30/2003	\$ 1,339,271	\$ 220,243	\$ 2,468,297	\$ 2,724,266	\$ 451,601			\$ 2,566,792	\$ 2,052,078	\$ 585,985	\$ 12,408,533
9/30/2004	1,500,701	230,647	2,579,142	1,311,033	485,156			3,952,250	2,241,696	586,241	12,886,866
9/30/2005	1,526,644	223,959	2,635,105	1,410,040	566,539			5,740,745	4,883,706	587,383	17,574,121
9/30/2006	1,471,579	226,233	2,764,130	1,646,769	492,751	1,141,540	645,469	755,514	7,720,081	586,188	17,450,254
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	1,827,950	310,490	3,120,605	1,106,770	665,405	1,317,340	150,660	993,300	3,659,000	598,700	13,750,220
9/30/2010	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
9/30/2011	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

\*\*Parks and Airport moved from Special Funds in 2006.

## ASSESSED VALUATION OF TAXABLE PROPERTY

YEAR	REAL ESTATE PROPERTY	PERSONAL PROPERTY	STATE ASSESSED R.R. & UTILITIES	TOTAL VALUATION
2002	\$164,455,880	\$47,744,089	\$5,609,878	\$217,809,847
2003	\$173,287,358	\$49,462,336	\$5,450,922	\$228,200,616
2004	\$182,474,026	\$50,428,104	\$4,550,629	\$237,452,759
2005	\$214,831,146	\$60,192,298	\$5,939,418	\$280,962,862
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	\$277,734,795	\$48,432,106	\$7,118,272	\$333,285,173
2011	\$273,603,043	\$48,981,844	\$7,937,831	\$330,522,718

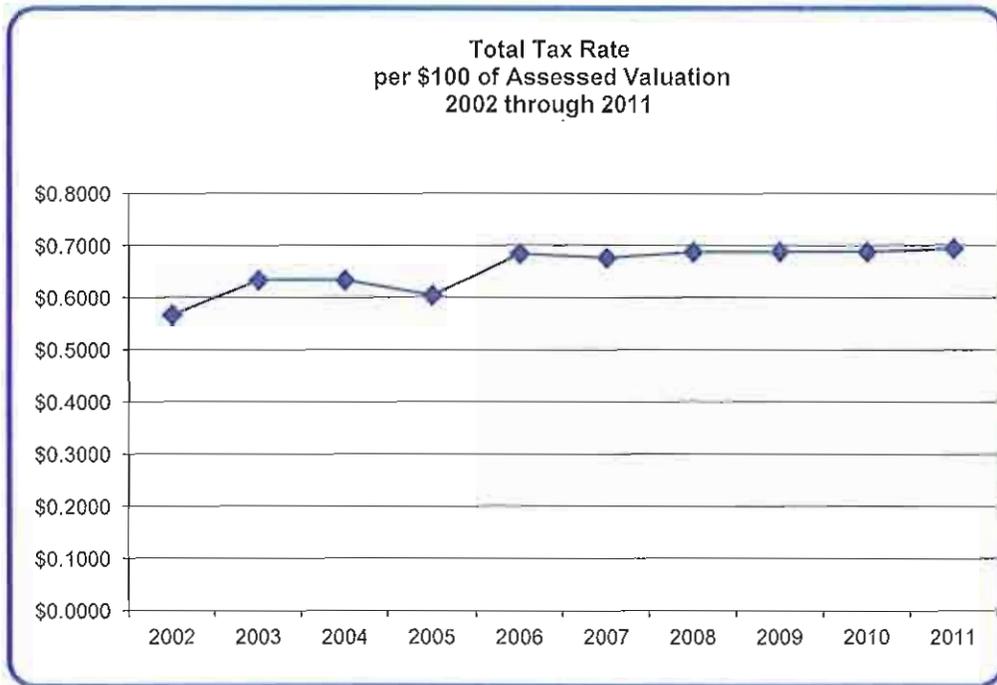


## PROPERTY TAX RATE BY YEAR AND FUND\*

\*Per \$100 of assessed valuation

Year	General Fund	Library Fund	Total Rate
2002	\$0.4766	\$0.0906	\$0.5672
2003	\$0.5420	\$0.0915	\$0.6335
2004	\$0.5412	\$0.0923	\$0.6335
2005	\$0.5177	\$0.0872	\$0.6049
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

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



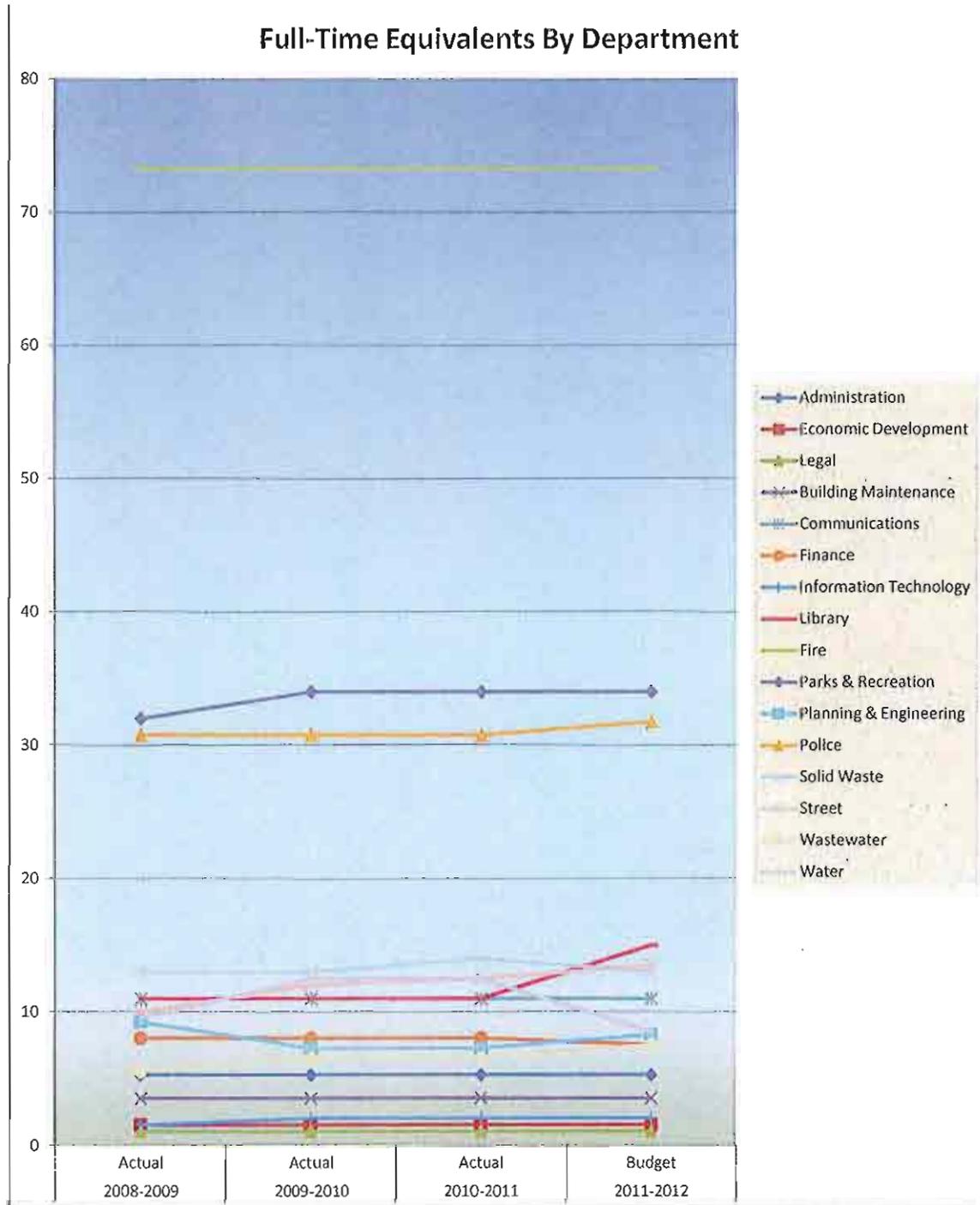
**FULL-TIME EQUIVALENTS SCHEDULE**

<u>DEPARTMENT</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
<u>CLASSIFICATION/DESCRIPTION</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>
<b>Administration</b>				
City Administrator	1	1	1	1
Assistant City Administrator	1	1	1	1
City Clerk / Human Resources Manager	1	1	1	1
Executive Secretary / Deputy City Clerk	1	1	1	1
Clerk - Administration	1	1	1	1
Emergency Preparedness Director	1/4	1/4	1/4	1/4
<b>Economic Development</b>				
Economic Development Director	1	1	1	1
Economic Developer	1/2	1/2	1/2	1/2
<b>Legal</b>				
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
<b>Building Maintenance</b>				
Building Maintenance Supervisor	1	1	1	1
Custodian	2 1/2	2 1/2	2 1/2	2 1/2
<b>Communications</b>				
Director of Communications	1	1	1	1
Lead Dispatcher	1	1	1	1
Dispatcher	9	9	9	9
<b>Finance</b>				
Finance Manager	1	1	1	1
Assistant Finance Manager	1	1	1	0
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	1	1 1/2
<b>Information Technology</b>				
Information Technology Manager	1	1	1	1
Information Technology Specialist	1/2	1	1	1
<b>Library</b>				
Librarian	1	1	1	1
Assistant Librarian	1	1	1	1
Children's Librarian	1	1	1	1
Clerk	1	1	1	1
Part-Time Clerk	3	3	3	6
Part-Time Shelves	4	4	4	5
<b>Fire</b>				
Fire Chief	3/4	3/4	3/4	3/4
Secretary	1	1	1	1
Custodian	1/2	1/2	1/2	1/2
Volunteer Fire Fighters	71	71	71	71
<b>Parks &amp; Recreation</b>				
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	1	2	2	2
Parks & Recreation Equipment Operator	1	1	1	1
Parks and Recreation Secretary	1	1	1	1

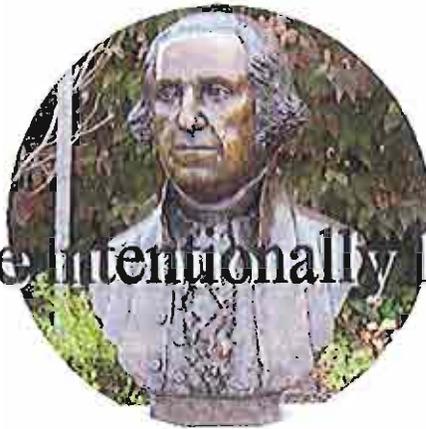
Parks and Recreation Laborer	6	7	7	7
PT Seasonal Cashiers	13	13	13	13
PT Cashiers	7	7	7	7
<b>Planning &amp; Engineering</b>				
City Engineer	1	1	1	1
Director of Planning and Engineering Services	1/4	1/4	1/4	1/4
Assistant City Engineer	1	1	1	1
Building Official	1	1	1	1
Building Inspector	2	1	1	1
Engineering Technician	2	1	1	1
Planning and Engineering Services Secretary	1	1	1	1
Engineering Clerk	1	1	1	1
Infrastructure Inspector	0	0	0	1
<b>Police</b>				
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 - D.A.R.E./ School Resource	2	2	2	2
Patrol Officer	12	12	12	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
Police Records Clerk	1	1	1	1
<b>Sanitation/Landfill/Compost/Recycling</b>				
Sanitation Foreman / Mechanic	1	1	1	1
Sanitation & Compost/Recycling Truck Driver	3	4	4	3
Landfill Laborer	1	1	2	2
Landfill Equipment Operator	2	2	2	2
Compost Laborer	2	2	2	3
Refuse Collector	4	3	3	2
<b>Street</b>				
Streets and Sanitation Superintendent	1	1	1	1
Streets Foreman	1	1	1	1
Streets Equipment Operator	2	3	3	3
Streets Lead Laborer	1	1	2	3
Streets Truck Driver	0	0	0	0
Streets and Sanitation Secretary	1	1	1	1
Streets Laborer	4	5	4 1/2	4 1/2
<b>Wastewater</b>				
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	1	2	2	3
Secretary	1/2	1/2	1/2	1/2
Clerk	1/2	1/2	1/2	1/2
<b>Water</b>				
Water and Wastewater Superintendent	1/2	1/2	1/2	1/2
Assistant Superintendent	1	0	0	0
Foreman	1	2	2	1
Lead Laborer	1	3	3	1
Equipment Operator	1	1	1	1
Truck Driver	1	1	1	1
Secretary	1/2	1/2	1/2	1/2
Meter Reader	2	2	2	2
Laborer	1	2	2	1
Clerk	1/2	1/2	1/2	1/2
	226.00	232.50	234.00	236.50

Major Changes: Library added 4 part-time positions due to new library expansion in 2012. The Assistant Finance Manager was promoted to Finance Manager and the Assistant position was not filled. A police officer was added in 2012. 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.



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**2011-2012 PERFORMANCE STEP GRADE PLAN**

<b>JOB CLASSIFICATION</b>	<b>Grade</b>
City Administrator	22
Assistant City Administrator	19
Economic Developer	17
City Clerk / Human Resources Manager	16
Emergency Preparedness Director	13
Executive Secretary / Deputy City Clerk	11
Clerk - Administration	10
Lead Custodian	11
Custodian	8
Director of Communications	15
Lead Dispatcher	13
Dispatcher	11
Finance Manager	16
General Ledger Clerk	11
Accounts Payable Clerk	10
Payroll / Accounts Receivable Clerk	10
Special Accounts / Utility Billing Clerk	10
Utility Billing Clerk	10
Head Cashier	10
Information Technology Manager	16
Information Technology Specialist	12
Librarian	15
Assistant Librarian	10
Children's Librarian	9
Director of Parks and Recreation	17
Assistant Director of Parks and Recreation	14
Parks and Recreation Foreman	12
Recreation Coordinator	12
Parks and Recreation Lead Laborer	10
Parks and Recreation Secretary	10
Parks and Recreation Laborer	9
City Engineer	19
Director of Planning and Engineering Services	17
Assistant City Engineer	16
Building Official	14
Building Inspector	13
Engineering Technician	12
Planning and Engineering Services Secretary	10
Engineering Clerk	8

2011-2012 PERFORMANCE STEP GRADE PLAN

JOB CLASSIFICATION	Grade
Police Chief	19
Police Captain	15
Police Lieutenant	14
Police Sergeant	13
Detective	13
Detective - Narcotics	13
Patrol Officer - Canine	12
Patrol Officer - D.A.R.E.	12
Patrol Officer - School Resource	12
Patrol Officer - Traffic Safety	12
Patrol Officer	12
Office Supervisor / Municipal Court Clerk	12
Police Secretary	10
Animal Control / Nuisance Abatement Officer	9
Police Records Clerk	8
Sanitation Foreman / Mechanic	12
Sanitation Truck Driver	10
Landfill Laborer	9
Compost Laborer	9
Refuse Collector	10
Streets and Sanitation Superintendent	17
Streets Foreman	12
Streets and Sanitation Equipment Operator	11
Streets and Sanitation Lead Laborer	10
Streets and Sanitation Truck Driver	10
Streets and Sanitation Secretary	10
Streets and Sanitation Laborer	9
Wastewater Treatment Plant Operator	12
Lab Technician	14
Water and Wastewater Superintendent	17
Water and Wastewater Foreman	12
Water and Wastewater Lead Laborer	10
Infrastructure Inspector / Meter Reader	10
Water and Wastewater Equipment Operator	11
Water and Wastewater Truck Driver	10
Water and Wastewater Secretary	10
Meter Reader	10
Water and Wastewater Laborer	9
Water and Wastewater Clerk	8

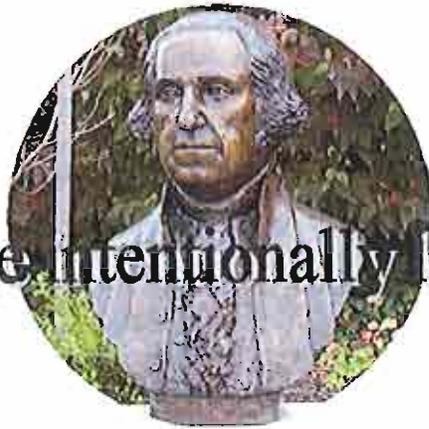
**2011-2012 COMPENSATION PLAN  
STEP GRADE PLAN**

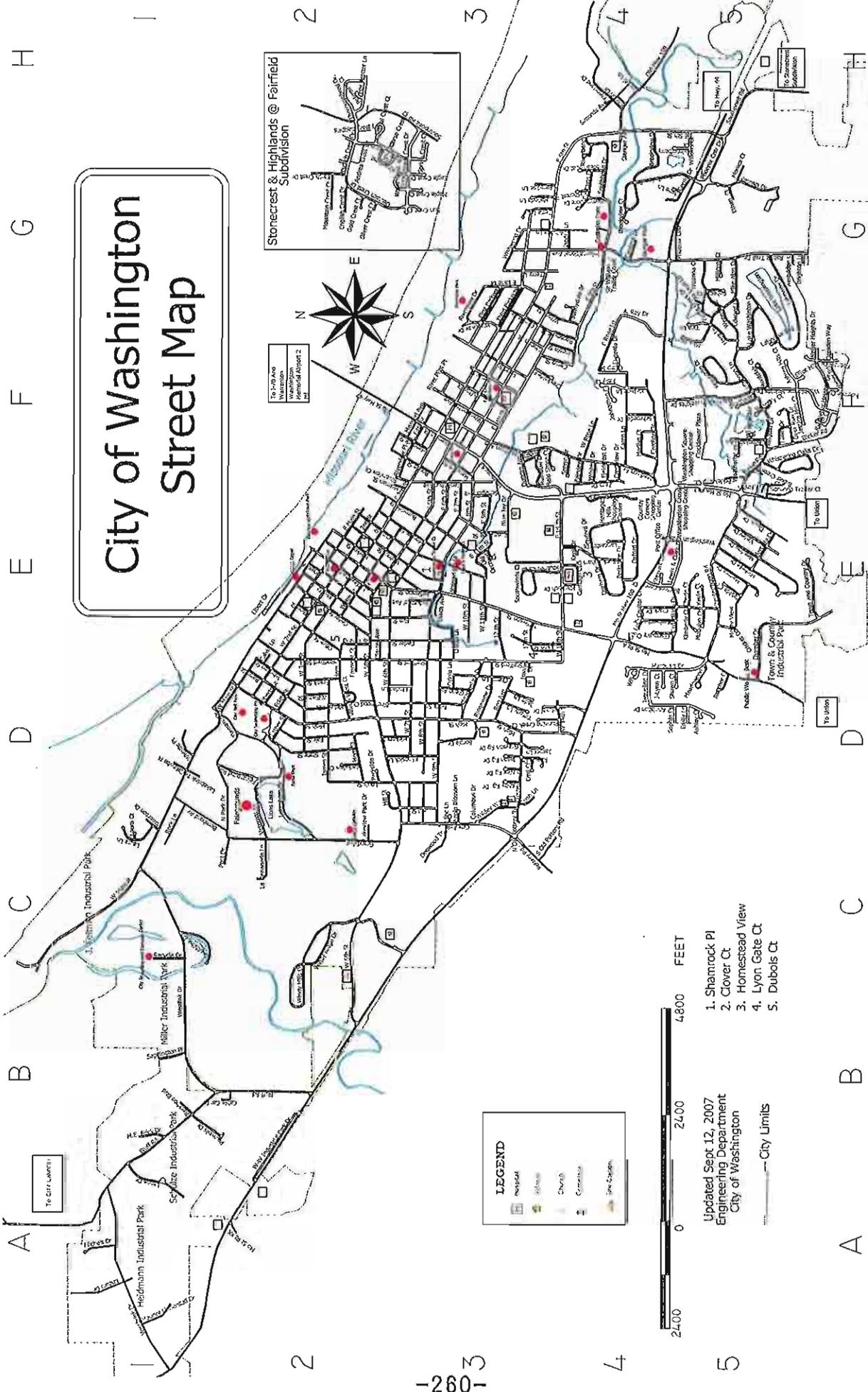
GRADE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
1	\$5.76	\$5.93	\$6.11	\$6.29	\$6.48	\$6.68	\$6.88	\$7.08	\$7.30	\$7.52
2	\$6.34	\$6.53	\$6.72	\$6.92	\$7.13	\$7.35	\$7.57	\$7.79	\$8.03	\$8.27
3	\$6.97	\$7.18	\$7.39	\$7.62	\$7.84	\$8.08	\$8.32	\$8.57	\$8.83	\$9.09
4	\$7.67	\$7.90	\$8.13	\$8.38	\$8.63	\$8.89	\$9.15	\$9.43	\$9.71	\$10.00
5	\$8.43	\$8.69	\$8.95	\$9.22	\$9.49	\$9.78	\$10.07	\$10.37	\$10.68	\$11.00
6	\$9.28	\$9.55	\$9.84	\$10.14	\$10.44	\$10.75	\$11.08	\$11.41	\$11.75	\$12.10
7	\$10.20	\$10.51	\$10.83	\$11.15	\$11.48	\$11.83	\$12.18	\$12.55	\$12.93	\$13.31
8	\$11.22	\$11.56	\$11.91	\$12.27	\$12.63	\$13.01	\$13.40	\$13.80	\$14.22	\$14.65
9	\$12.35	\$12.72	\$13.10	\$13.49	\$13.90	\$14.31	\$14.74	\$15.19	\$15.64	\$16.11
10	\$13.58	\$13.99	\$14.41	\$14.84	\$15.29	\$15.75	\$16.22	\$16.70	\$17.20	\$17.72
11	\$14.94	\$15.39	\$15.85	\$16.33	\$16.82	\$17.32	\$17.84	\$18.37	\$18.93	\$19.49
12	\$16.43	\$16.93	\$17.43	\$17.96	\$18.50	\$19.05	\$19.62	\$20.21	\$20.82	\$21.44
13	\$18.08	\$18.62	\$19.18	\$19.75	\$20.35	\$20.96	\$21.59	\$22.23	\$22.90	\$23.59
14	\$19.89	\$20.48	\$21.10	\$21.73	\$22.38	\$23.05	\$23.74	\$24.46	\$25.19	\$25.95
15	\$21.87	\$22.53	\$23.21	\$23.90	\$24.62	\$25.36	\$26.12	\$26.90	\$27.71	\$28.54
16	\$24.06	\$24.78	\$25.53	\$26.29	\$27.08	\$27.89	\$28.73	\$29.59	\$30.48	\$31.39
17	\$26.47	\$27.26	\$28.08	\$28.92	\$29.79	\$30.68	\$31.60	\$32.55	\$33.53	\$34.53
18	\$29.11	\$29.99	\$30.89	\$31.81	\$32.77	\$33.75	\$34.76	\$35.81	\$36.88	\$37.99
19	\$32.03	\$32.99	\$33.98	\$34.99	\$36.04	\$37.13	\$38.24	\$39.39	\$40.57	\$41.79
20	\$35.23	\$36.28	\$37.37	\$38.49	\$39.65	\$40.84	\$42.06	\$43.33	\$44.63	\$45.96
21	\$38.75	\$39.91	\$41.11	\$42.34	\$43.61	\$44.92	\$46.27	\$47.66	\$49.09	\$50.56
22	\$42.63	\$43.90	\$45.22	\$46.58	\$47.98	\$49.41	\$50.90	\$52.42	\$54.00	\$55.62
23	\$46.89	\$48.29	\$49.74	\$51.24	\$52.77	\$54.36	\$55.99	\$57.67	\$59.40	\$61.18
24	\$51.58	\$53.12	\$54.72	\$56.36	\$58.05	\$59.79	\$61.59	\$63.43	\$65.34	\$67.30
25	\$56.73	\$58.44	\$60.19	\$62.00	\$63.86	\$65.77	\$67.74	\$69.78	\$71.87	\$74.03

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

Note: Employees were eligible for both a COLA and merit increase as of 10/9/2011. The actual step grade plan was not adjusted as a result of the wage increases since estimated revenues for the next few years are dependent on the economy's recovery. The step grade plan will be reviewed again for the 2012-2013 budget year.

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# City of Washington Street Map



TO JVA AND  
Washington  
General Report 2  
M



**LEGEND**

- Highway
- Street
- Alley
- Canal
- Stream
- Lake
- Pond
- Wetland
- City Limits



- Updated Sept 12, 2007  
Engineering Department  
City of Washington
- 1. Shamrock Pl
  - 2. Clover Ct
  - 3. Homestead View
  - 4. Lyon Gate Ct
  - 5. Dubols Ct
- City Limits

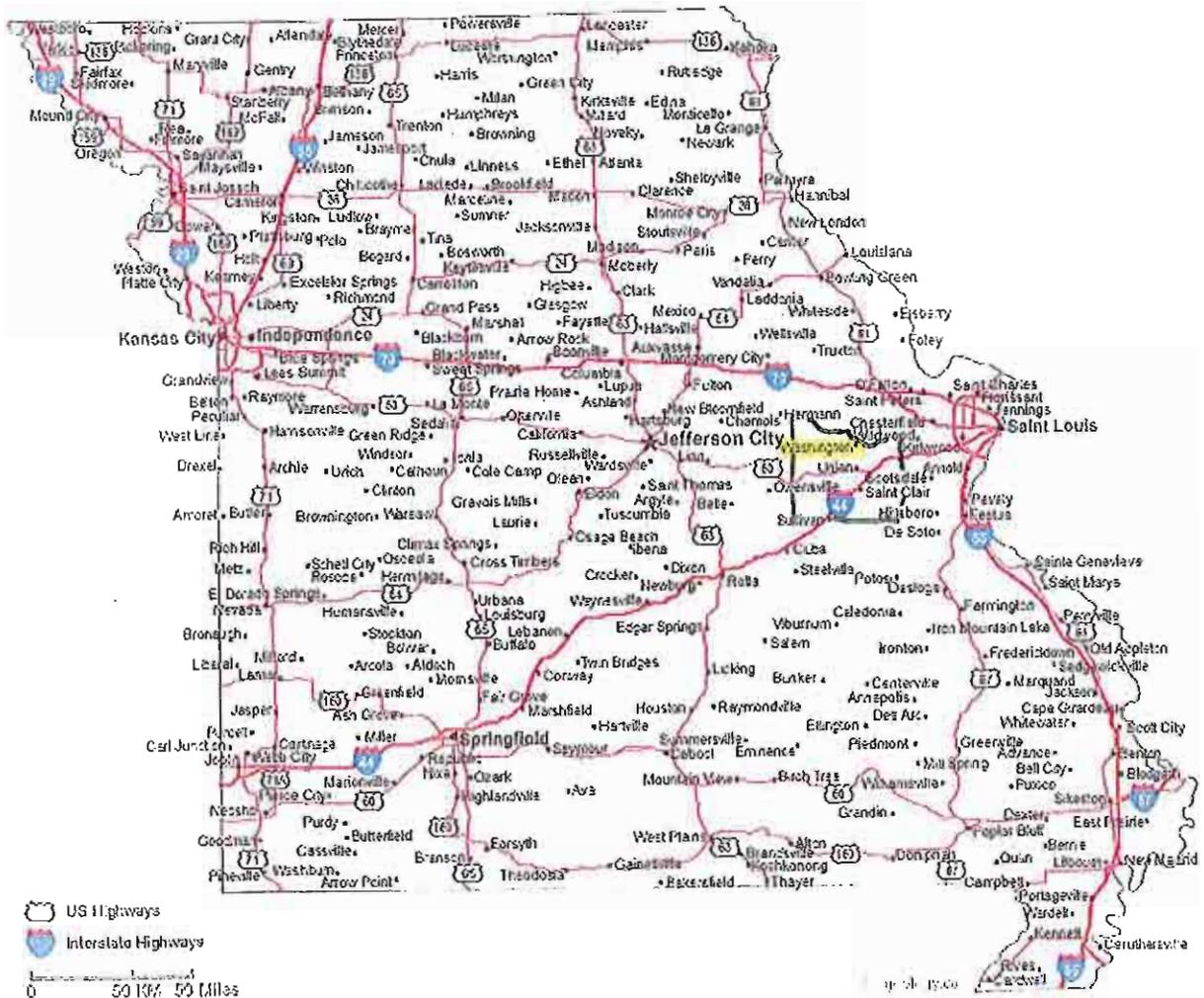
A B C D E F G H

2 3 4 5

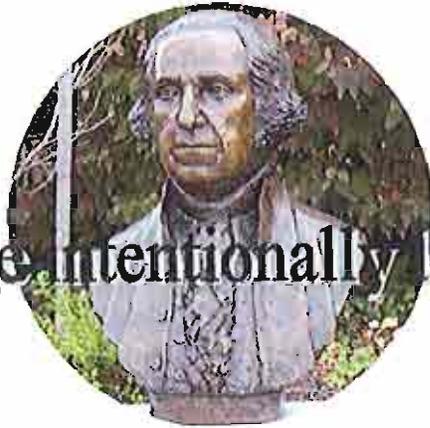
A B C D E F G H



# Missouri State Map



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## 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.

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

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

**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.

**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.

## GLOSSARY

**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.

**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.

## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

**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.

## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY

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

**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.

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

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

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

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

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

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

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

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

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

## GLOSSARY

**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.

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