

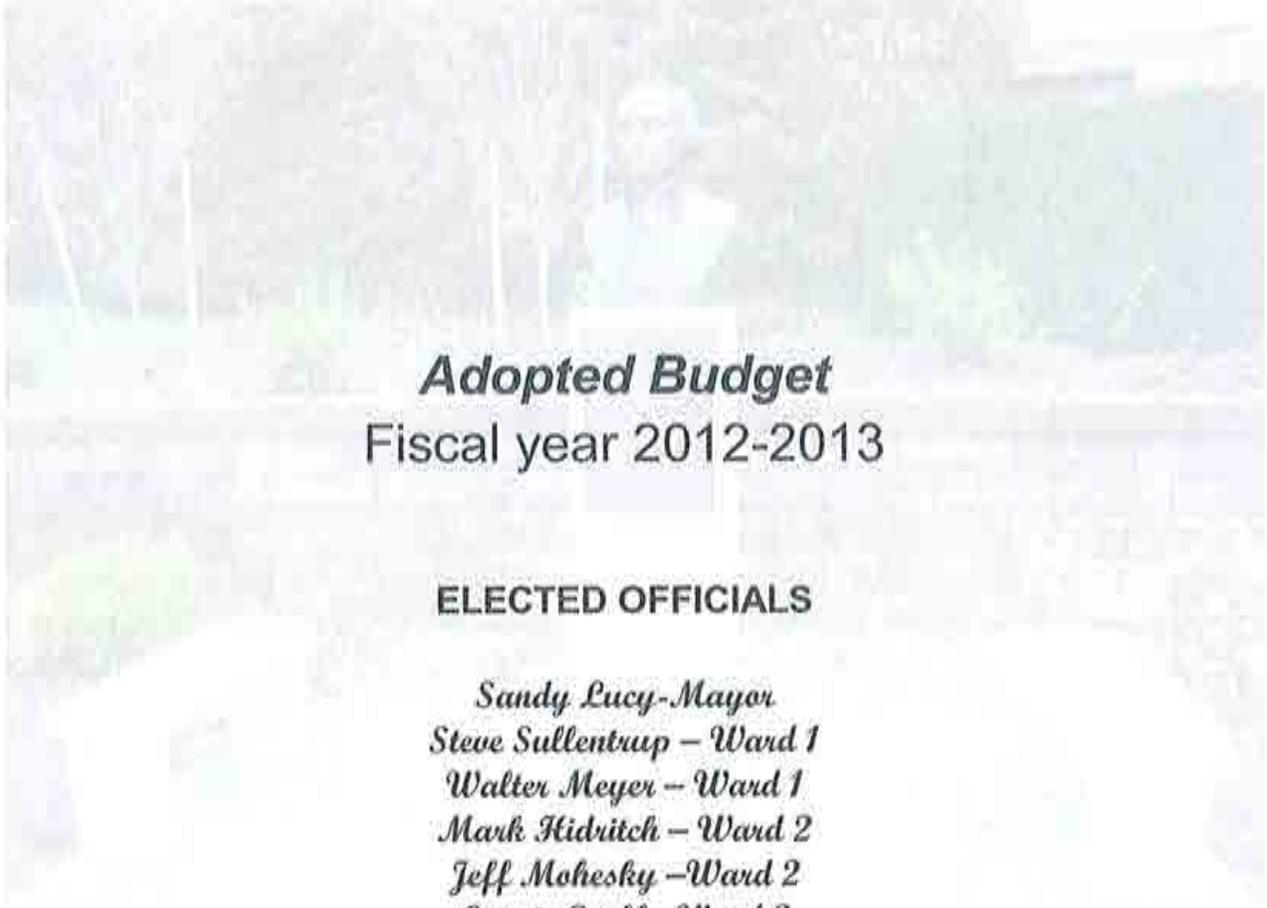
City of Washington, Missouri



2013 Budget

Fiscal Year October 2012-September 2013

City of Washington, Missouri



Adopted Budget Fiscal year 2012-2013

ELECTED OFFICIALS

Sandy Lucy-Mayor
Steve Sullentruip – Ward 1
Walter Meyer – Ward 1
Mark Kidritch – Ward 2
Jeff Mohesky – Ward 2
Connie Groff – Ward 3
Tim Brinker – Ward 3
Joe Holtmeier – Ward 4
Josh Brinker – Ward 4

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

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BUDGET MESSAGE

September 24, 2012

Honorable Mayor and City Council
City of Washington, Missouri

The adopted budget for fiscal year 2012-2013 for the City of Washington is hereby transmitted. It includes all items as approved by the City Council at the September 24, 2012 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. The City remains conservative with budgeting sales tax revenue. Sales tax revenue increased 3% from 2010 to 2011 and 2% from 2011 to 2012. 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 13,984.

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 2012-2013 budget:

Recap of Fiscal Year 2011-2012

Projects completed are as follows:

- Three new police vehicles
- 2012 Nova Chip Program
- Library Expansion Project
- Water and sewer line system improvements
- Design work – Various capital improvement projects

The City refunded its 2008 COP issue and 2012 COP issue with a 2012B COP refunding issue. By doing this, the City will save over \$3 million in interest savings.

In FY 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 2012-2013. 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 and growth of the City)

Fiscal Year 2012-2013 Outlook

Future issues affecting this budget are the recovery of sales tax revenues and also the declining new construction in the area. Both of these items were conservatively budgeted. Annexation and assertive economic development efforts are being examined to provide growth potential for the City.

For 2013, staff developed a 5-year Operating Budget for all funds for the 2012-2013 fiscal year. In 2012, a 5-year operating budget was completed only for governmental funds and a long-range capital budget was completed for 5 years.

The allocation of FY2013 Budget expenditures are as follows:

<u>Category</u>	<u>Percent of Total Budget</u>	<u>Budget 2012- 2013</u>	<u>Budget 2011- 2012</u>	<u>Actual 2011</u>
Personal Services	17.67%	\$ 8,670,755	\$ 8,264,285	\$ 7,757,923
Professional and Other Services	9.61%	4,715,367	4,426,954	4,180,016
Operating Expenses	7.88%	3,866,180	2,521,215	2,383,026
Sub-Total	35.16%	17,252,302	15,212,454	14,320,965
Capital	35.66%	17,494,405	13,050,341	1,994,447
Debt Service/Other Financing Uses	29.18%	14,317,474	8,531,197	6,779,639
Total Expenditures	100.00%	\$49,064,181	\$36,793,992	\$23,095,051

Revenues projected for FY2012 Budget are as follows:

<u>Category</u>	<u>Percent of Total Budget</u>	<u>Budget 2012-2013</u>	<u>Budget 2011-2012</u>	<u>Actual 2011</u>
Taxes	35.34%	\$13,637,195	\$13,275,385	\$13,187,295
Intergovernmental	7.42%	2,863,545	2,005,420	782,442
Licenses & Permits	.35%	135,150	145,150	162,708
Charges for Services	22.12%	8,536,765	8,075,805	8,191,277
Misc. Revenues	2.38%	916,829	1,227,645	1,154,930
Lease/Rent-Agency Funds	11.45%	4,420,430	3,279,845	7,336,840
Other Financing Sources	20.94%	8,082,395	4,649,215	3,792,510
Total Revenues	100.00%	\$38,592,309	\$32,658,465	\$34,608,002

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 a 2013 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 2012 estimated figures.
- Property taxes were calculated using a 2.0% CPI Index factor, which was slightly higher than the prior year indexes of 1.5%.
- Wage increases were budgeted in 2013. 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 5% 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 \$29,709,885 reflect an increase of \$1.5 million or 5% over the previous year. Of this amount, \$4.25 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 4.6% or \$1.3 million.

Major revenue sources for the total budget are:

- ✓ Taxes 45.2%
- ✓ Charges for services generated 28%, with the largest part generated by the Enterprise Funds operations of \$6,559,760 or 78%
- ✓ Intergovernmental revenues at 7.6%
- ✓ Other miscellaneous revenues of 19.2%

Taxes

- **Property Taxes** - Property tax rates are calculated based on current assessed valuations, net of assessed valuations for new construction or improvements, times the current maximum rate allowed, however not to exceed the Consumer Price Index (CPI) of 2.0%. Revenue is calculated by the tax rate multiplied by the assessed valuation, divided by 100. The total assessed valuation of property is \$336,326,783.
 - **City** - The 2012 property tax levied by the City is \$0.6048 for general operations. New construction and improvements assessed valuation totaled \$2,834,866 generating new tax revenue of \$44,300.
 - **Washington Municipal Library District** – The property tax rate levied for 2012 is \$0.0945. Total assessed valuation is \$154,792,873. New construction and improvements assessed valuation totaled \$939,366 generating new tax revenue of \$13,500.
- **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, 2012 sales tax total.

- **Gross Receipt Tax Revenues** – The city grants certain franchises for public utilities and receives a gross receipts fee of 6% for electric, natural gas, cable television and telecommunications. 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 (\$6,559,760 or 78%) consists of fees generated from enterprise operations (water, sewer, landfill, refuse and recycling collections). User fees have increased each year for the past several fiscal years as part of a phase-in plan to produce revenues to finance future capital improvements. Included in the 2012-2013 budget is the second year trash rate increase resulting in a \$95,000 increase in additional revenue budgeted.

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

Intergovernmental Grants & Revenues

Revenues for one-time grants for major capital projects (roadways and infrastructure) are \$2,164,305 or 96% of Intergovernmental Revenues.

EXPENDITURE HIGHLIGHTS

The overall expenditures shown for all funds total \$40,126,605 as compared to the adopted budget for FY2012 of \$37,006,042, an increase of \$3,120,563. 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 2012 budget year but were not completed, therefore, capital expenditures were rebudgeted in the 2012-2013 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 \$17,038,855 increased \$797,300 from the FY2012 budget. The primary factors contributing to the increase are employee health benefits, estimated at 5% or \$40,000, employee COLA and merit increases, estimated at 3.5% or \$280,000.

Personnel Pay/Benefit Package

Although the city remains conservative during these economic times, the City did approve a wage increase for employees in the 2013 budget. The City approved a COLA increase

of 2.5% and a potential 1% 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 – 13.6% of salary
- Police employees – 13.2% of salary

Also included in the 2013 budget was a 5% increase for employee health and dental benefits. The benefits contract renewal date is February 1, 2013.

Total wage and benefit costs are \$8,670,755, an increase of \$406,500 from the previous year due to the COLA and merit increases on average of 3.5% approved by City Council.

Capital Improvement Plan

The program of capital projects totals \$14,034,4052 and is as follows:

- Team Track project
- Street maintenance program/NOVA chip program
- Fourteenth Street Bridge and roadway
- Camp Street Bridge
- Multi-Street Surfacing project
- Airport hangar project
- Highway 100 Widening—Phase III
- Fire training center
- Police vehicles(3), parks and street department vehicles and equipment
- Six mobile data terminals/laptop computers for patrol vehicles
- Park improvement projects, including skateboard park and all-abilities park
- 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. These were refunded in 2012 with COP issue Series 2012B.
- **Certificates of Participation, Series 2010** - City Council authorized \$11,365,000 in Certificates of Participation for the financing of the Library expansion, Fire training center, various park improvements, computer hardware upgrade and Highway 100 widening.

Debt service payments are paid from an appropriation from the Transportation Sales Tax Fund and Capital Improvement Sales Tax Fund totaling \$1,346,300.

The debt service schedule is as follows:

<u>Certificates of Participation, Series 2010</u>				
<u>Fiscal Year ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Federal Subsidy</u>	<u>Total Debt Service</u>
2013	1,035,000	457,327	(160,064)	1,332,263
2014	1,055,000	425,952	(149,083)	1,331,869
2015-2020	<u>8,255,000</u>	<u>1,618,075</u>	<u>(566,327)</u>	<u>9,306,748</u>
Totals	\$ 10,345,000	2,501,354	(875,474)	11,970,880

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

Debt service payments are made from an appropriation from the Transportation Sales Tax Fund, Water Fund, and General Fund totaling \$1,363,900.

The debt service schedule is as follows:

<u>Certificates of Participation, Series 2012B</u>			
<u>Fiscal Year ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2013	410,000	951,933	1,361,933
2014	485,000	863,597	1,348,597
2015-2020	<u>29,540,000</u>	<u>8,935,947</u>	<u>38,475,947</u>
Totals	\$30,435,000	10,751,477	41,186,477

- **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 user fees from sewerage treatment operations. Debt service schedule is as follows:

<u>Sewerage System Revenue Bonds , Series 2007B</u>			
<u>Fiscal Year ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2013	880,000	756,720	1,636,720
2014	895,000	721,220	1,616,220
2015-2029	<u>15,670,000</u>	<u>5,774,244</u>	<u>21,444,244</u>
Total	\$ 17,445,000	7,252,184	24,697,184

Agency Funds

- **Pauwels Transformers Inc.** - The city has a ten-year agreement expiring in 2018 with the construction and equipping of a 70,000 square foot manufacturing facility 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

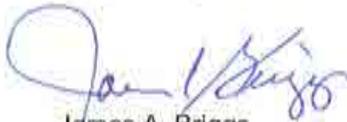
- **Future Fire Station** – adequately protect population to the south.
- **Growth and Annexation** – The City staff will also be developing a study regarding growth and annexation, in order to better service the surrounding and neighboring areas.
- **Storm Water Management** – The City staff is developing 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 2013 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

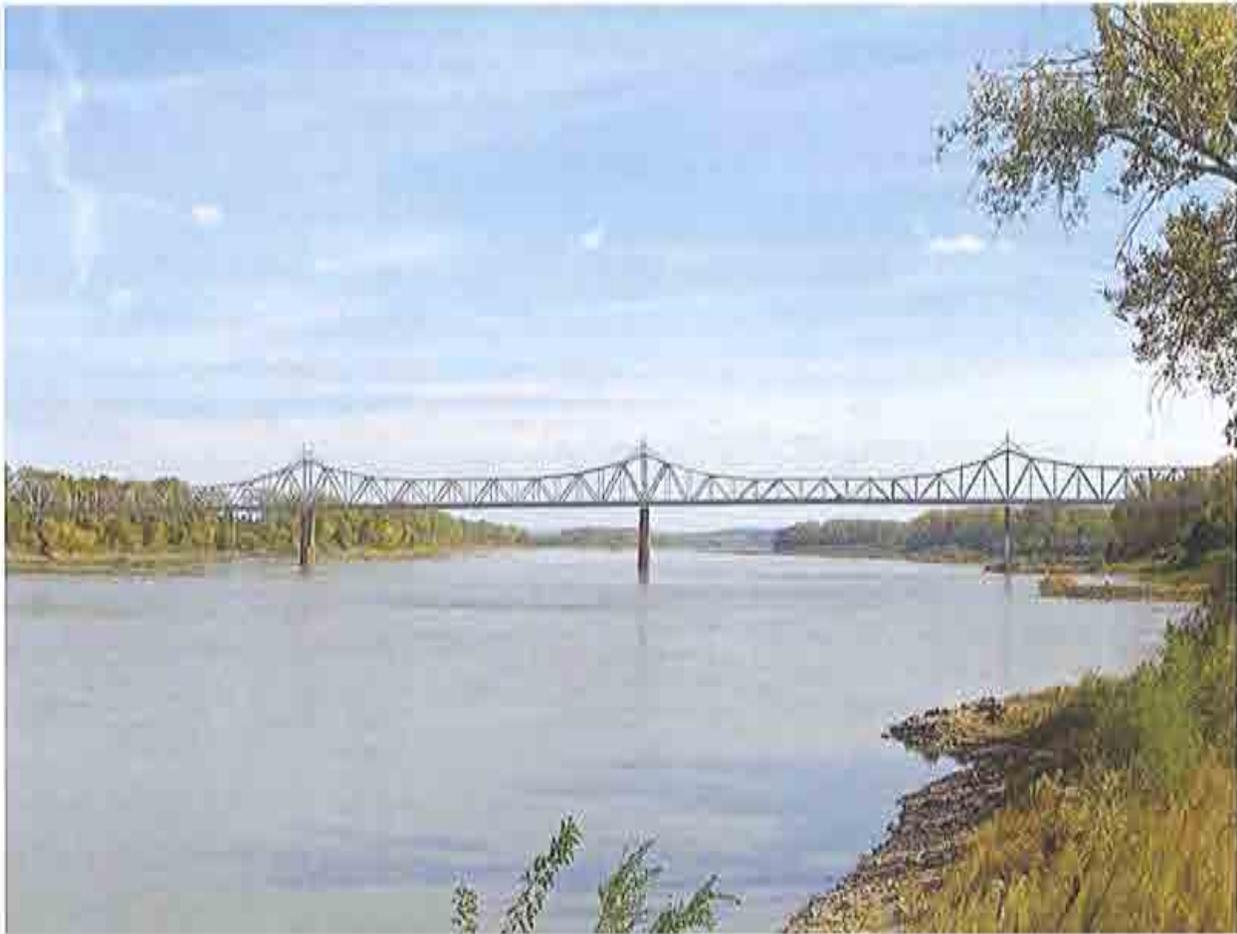


Brian N. Boehmer
Assistant City Administrator



Mary J. Sprung, CPA
Finance Manager

INTRODUCTION



Washington Missouri Bridge

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 (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

A 5-year operating budget is presented for all funds to assist with assessing the City's future service potential and needs.

5 – Appendix

The Appendix consists of the following information.

- 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



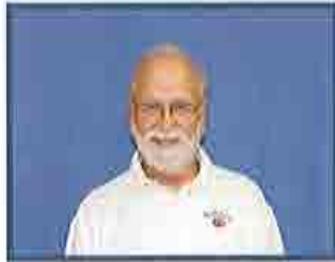
Sandy Lucy

CITY COUNCIL

FIRST WARD



Steve Sullentrup



Walter Meyer



Jeff Mohesky



Mark Hidritch

SECOND WARD

THIRD WARD



Connie Groff



Tim Brinker

FOURTH WARD



Joe Holtmeier



Josh Brinker

ADMINISTRATION AND SUPERVISORS



JAMES A. BRIGGS
City Administrator
Deputy City Treasurer



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



MARY K. TRENTMANN
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



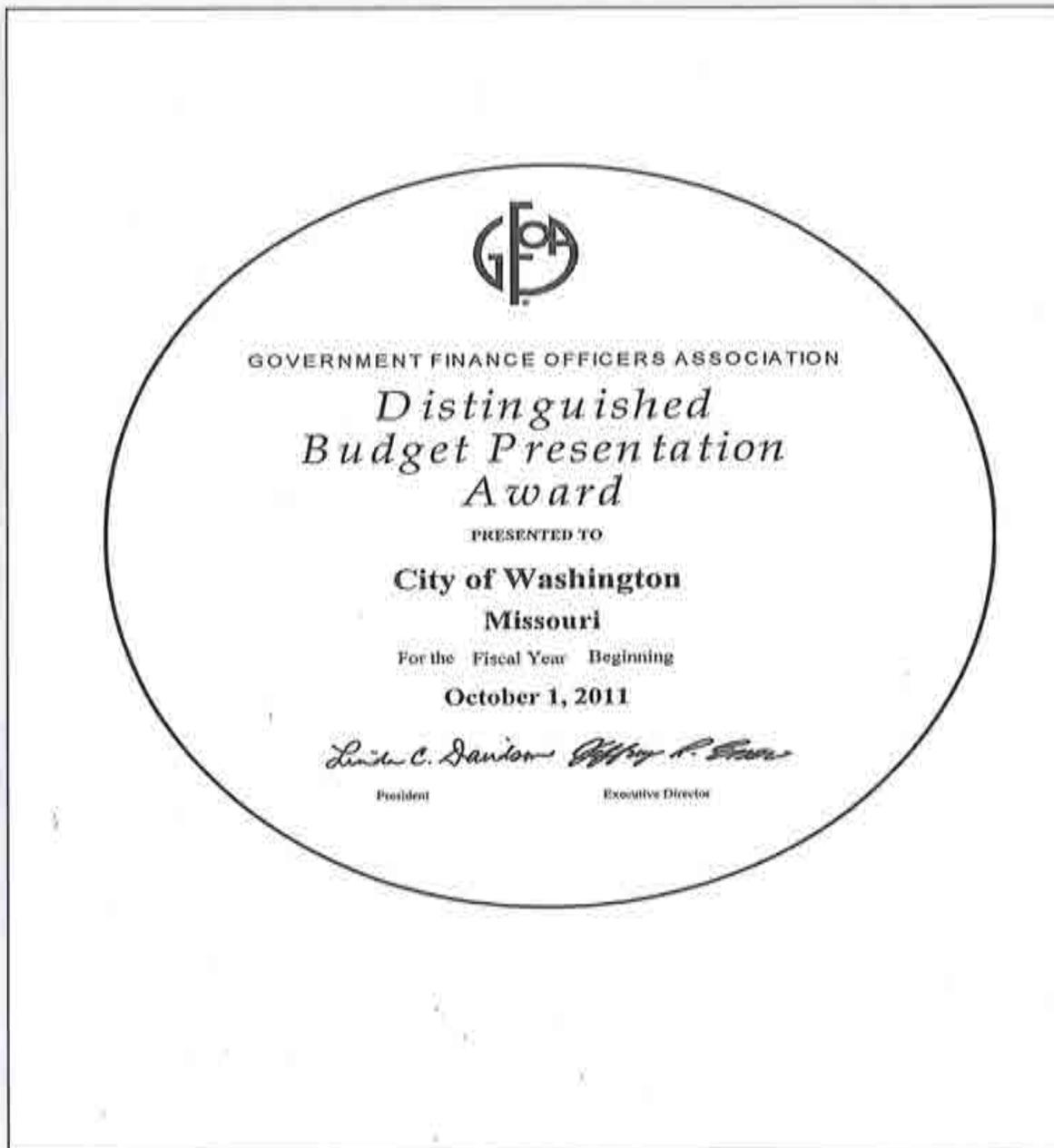
KEVIN QUAETHEM
Water & Sewer Superintendent



DAN BOYCE
City Engineer



ANDREA LUEKEN
Assistant City Engineer



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, 2012.

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 three 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 city limits on the east end began in 2008 and was completed in July 2010. This project continued through the city and the final phase to High Street is scheduled for completion in 2013. Census figures for the City in 2000 and 2010 were 13,243 and 13,984 respectively.

GENERAL INFORMATION (continued)

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

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

The Washington Regional Airport is located in Warren County, approximately two and a half miles North of Washington on Missouri State Highway 47. An expansion of approximately \$7 million was completed by the City of Washington over an eleven year period. The ribbon cutting for the newly completed runway was held on October 1, 2005. The new runway is 5,000 ft. long and 75 ft. wide. The airport is home base for 36 airplanes. Current facilities include three hangars, a maintenance building, and a main administration building. Services offered by the fixed base operator include fueling, parts, and servicing. An Automated Weather Observation System became operational in July 2008. In 2013, an additional 12-unit hangar will be constructed at the airport.

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

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.

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 Mercy Hospital, located in Washington, has been serving area residents since 1926. Part of the hospital completed a new surgery center and added a cardiac catheterization lab. The newest investment is a \$3.5 million cancer center, which opened in the fall of 2009. Mercy currently employs 1,278 full time employees since merging with Patients First.

GENERAL INFORMATION (continued)

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



MISCELLANEOUS DATA

Population: 14,045

Area: 13.12 sq. mi.

Registered voters: 10,032

Utilities:

Customers - 6307

Number of Wells - 9

Average daily consumption -
2.043 - (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

1182

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

5 Bed & Breakfasts/10 Rooms

MISCELLANEOUS DATA (continued)

Number of Permits issued and Valuation:

<u>Year</u>	<u>No. of Permits Issued</u>	<u>Valuation</u>
1995	316	\$19,353,969
2000	432	\$41,000,396
2005	495	\$72,517,614
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
2011	1279	\$30,310,523

Education within Washington City Limits:

	<u>Number of Schools</u>	<u>Number of Students</u>
Public Elementary schools (K-6)*	3	1015
Parochial Schools (K-8)	3	732
Public Middle Schools (7-8)	1	585
Public High Schools (9-12)	1	1383
Catholic Regional High School (9-12)	1	542
Public Vocational/Technical Schools	1	208

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

Larger Employers within Washington:

<u>Employer</u>	<u>Type of Business</u>	<u>Est. Employment</u>
Mercy Hospital	Healthcare	1278
Parker Hannifin (Sporlan Valve Div)	Healthcare	1208
Washington School District	Education	600
CG Power	Manufacturer	460
Wal-mart Super Center	Retail Merchant	388
Magnet, Inc.	Advertising Specialties	252
RTI Tradeo	Manufacturer	203
Rawlings Sporting Goods Co.	Sporting Goods	188
Valent Aerostructures	Manufacturer	150
Frick's Quality Meats	Meat Processing	146
Cedarcrest Manor	Nursing Care	130
Schnuck's	Retail Merchant	129
Missourian Publishing	Newspaper & Job Printing	125
G & H Tool & Mold	Manufacturer	114
Canam Steel	Structural Steel	115
Sheltered Workshop	Shipping Crates, Pallets etc.	105

Total

5,591



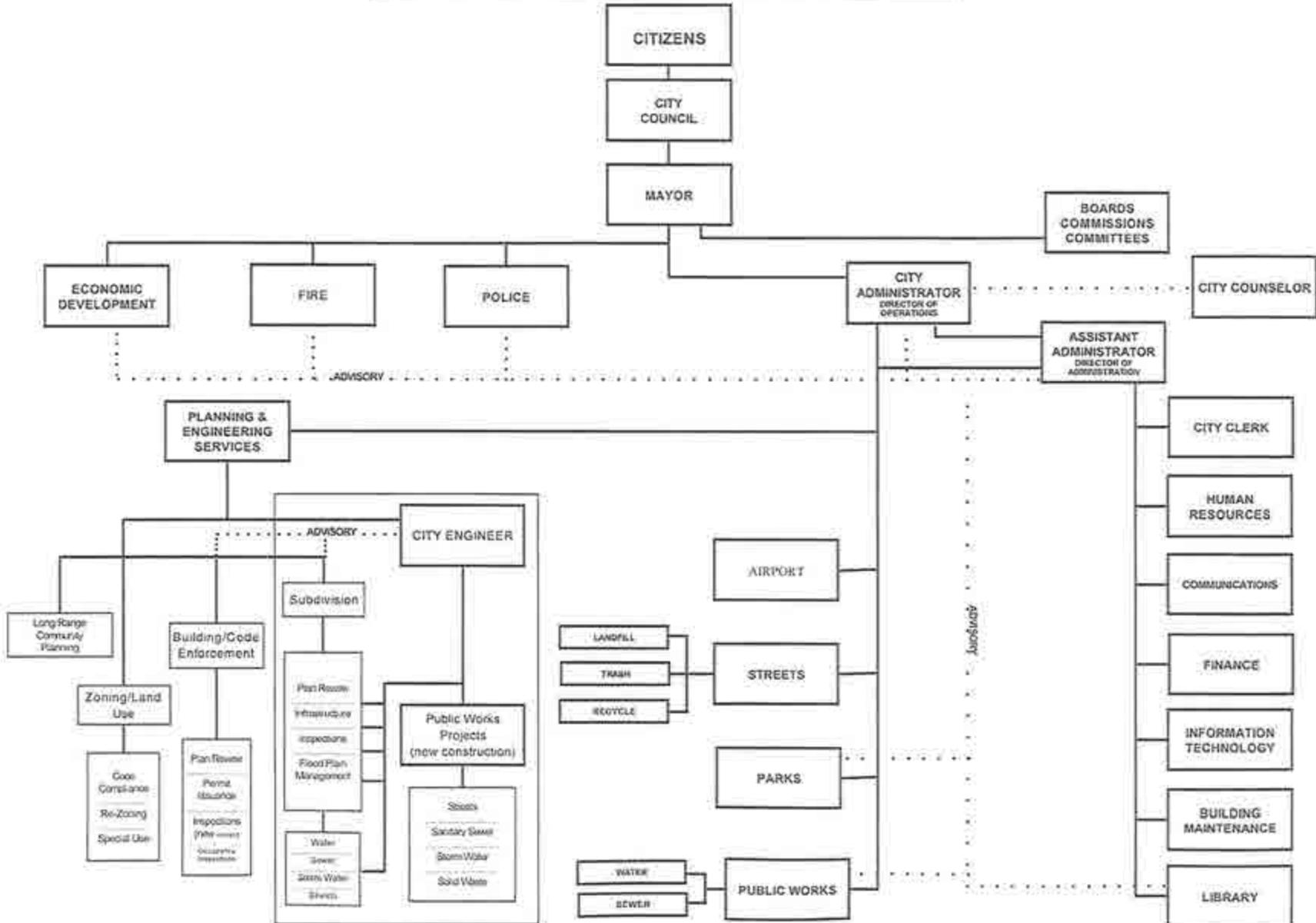
CITY OF WASHINGTON MISSION STATEMENT

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

The City of Washington will accomplish this mission by providing and promoting:

- Quality Public Utilities and Services
- Quality Emergency Services and Emergency Preparedness
- Economic Development activities and opportunities
- Parks and Recreational activities and opportunities
- Community, Volunteerism, Civic Involvement, and Social Services

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.

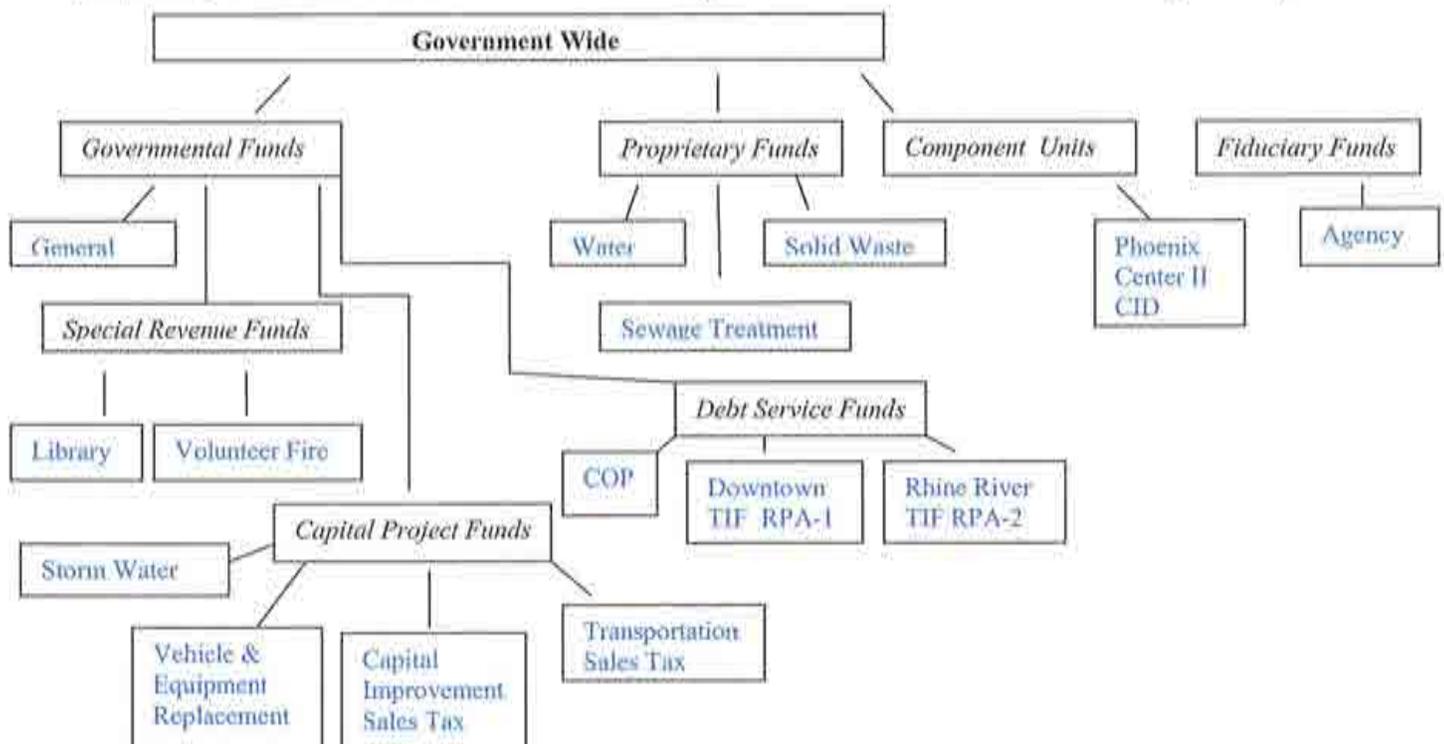
The City's Agency Funds are the following: *Taxable Industrial Revenue Bonds – Pauwels Transformers - Project Series 2008 A & B and Recovery Zone Facility Revenue Bonds – Valent Aerostructures Project, Series 2010 A, B & C.*

Component Units

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

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. The basis of budgeting is the same as the basis of accounting.

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

BUDGETARY DATA

Encumbrances

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

FISCAL POLICIES

Fiscal Policy

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

Fiscal Year

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

Budget Development – Financial Policies

The fiscal policies included in this section are used in the budget development by assisting in the development of the five-year budgets. The City is able to project what fund balance will be at the end of a five year period and incorporate various policies such as the fund balance policy to see if the City will be meeting the required levels based on that five-year budget projection. The investment and debt policies are used nearly in the same capacity. The 5-year budget enables the City to monitor debt service demands in the future.

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 2012-2013 meets this goal with 15% of reserve or \$1,455,350 in reserves projected for the general fund as of September 30, 2013.

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.

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

Capital Asset Expenditures

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

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

Capital Improvement

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

The general fund also transfers money annually or as the budget permits to fund the Vehicle and Equipment Replacement fund which accounts for major vehicle and equipment purchases 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 2012 assessed valuation of \$336,326,783, the City's legal debt limit is \$33,632,678. The City does not have any general obligation bonds as of September 30, 2012, therefore, the remaining legal debt limit is \$33,632,678.

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 city policies.

Federal Arbitrage Compliance

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

Federal arbitrage restrictions imposed by the Federal Government prohibit an issuer from retaining arbitrage profits when investing bond proceeds at a yield that exceeds the yield on the bonds. The City will enlist the services of a reputable professional firm to calculate 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. Included in the 2013 budget is a 2.5% COLA increase for all employees. In addition, each employee is eligible for a 1% merit increase.

Vacation/Sick Leave

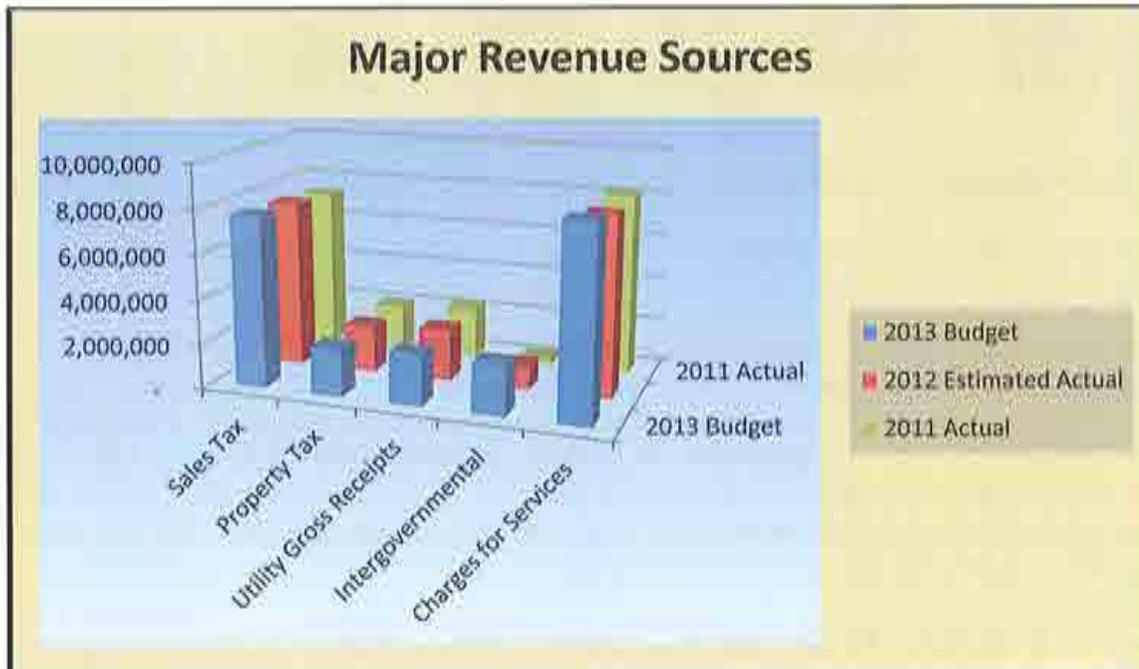
Full-time employees accrue vacation and sick leave based on years of continuous service. Accrual commences on employee's anniversary date. An employee may accumulate up to 160 hours of vacation and 1,440 hours of sick time. Upon separation of employment, employees will only be compensated for remaining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

Accrual schedule is as follows:

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

REVENUE PROJECTIONS & ASSUMPTIONS

The 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 72% 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 28% and 91% 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 along with a chart illustrating major revenue sources.



SALES TAX

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

4.225 %	State Sales Tax
1.750	Franklin County
.375	Washington Area Ambulance District
1.000	City of Washington
.500	City of Washington Capital Improvement Tax
.500	City of Washington Transportation Tax
<u>8.350 %</u>	Total Sales Tax Rate-City of Washington
.750	Phoenix Center II Community Improvement District (CID)
<u>9.100 %</u>	Total Sales Tax Rate within Phoenix Center II CID

The City has experienced flat sales tax growth and reduced building permit activity due to the downturn in the economy for the past several years. Budgeted sales tax revenue for 2013 increased by 6 % from the 2012 budget. Although the City has seen, some recovery, it remains conservative by budgeting a 4 % increase in sales tax in the 2013 budget using September 30, 2012 estimated actual revenue figures. In the general fund, sales tax is 32% of total revenue.

In 1998, voters approved a local option use tax equal to the current local sales tax rate. This rate is currently 2%. The tax revenue has been steadily lower due to more sales being conducted online and not reported as use tax purchases, therefore, a conservative decrease of approximately \$67,000 was budgeted for 2013.

Sales Tax Revenue					
	<u>General</u>	<u>CID (1)</u>	<u>Capital Improvement</u>	<u>Transportation</u>	<u>Local Option Use</u>
2013 Budget	\$ 3,900,000	\$ (375,000)	\$ 1,900,000	\$ 1,900,000	\$ 375,400
2012 Estimated	\$ 3,745,000	\$ (300,000)	\$ 1,825,000	\$ 1,825,000	\$ 442,635
2011 Actual	3,653,879	(338,645)	1,826,940	1,746,671	442,280
2010 Actual	3,493,564	(280,000)	1,746,782	1,746,671	462,350
2009 Actual	3,563,680	(371,830)	1,781,841	1,782,013	477,240
2008 Actual	3,773,768	(234,615)	1,886,884	1,888,157	487,285
2007 Actual	3,528,884	(49,805)	1,764,443	1,758,421	604,185

(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 2011 to 2012 was a modest \$40,000 with total levy rates increasing by .0028 for that same time period. Therefore, property tax revenue was budgeted based on 2012 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 Revenue

	Property Tax Rates		Property Tax Revenue	
	General	Library	General (1)	Library
2013 Budget	0.6048	0.0945	\$ 2,011,360	\$ 142,685
2012 Estimated	0.6020	0.0927	\$ 1,970,000	\$ 140,700
2011 Actual	0.5962	0.0914	1,925,733	142,595
2010 Actual	0.5980	0.0925	1,900,741	136,715
2009 Actual	0.5941	0.0934	1,788,800	131,470
2008 Actual	0.5857	0.0906	1,683,315	135,100

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

Principal Taxpayers

Real Estate	Assessed Valuation	% of Total City Assessed Valuation
Creekside Land & Dev. Co. LLC	\$10,462,853	3.17%
Wal-Mart Real Estate Business	5,748,464	1.74
Parker-Hannifin Corp.	3,624,292	1.10
MCW-RD Washington Crossing LLC	3,217,589	.97
Phoenix Center II Development	2,960,635	.90
Personal Property		
PFHC Medical Management LLC	1,641,158	.50
CG Power Systems USA, Inc.	1,183,164	.36
Parker-Hannifin Corp.	1,013,162	.31
Tradco Inc – Wash, Inc.	993,616	.30
Fricks Meat Products	991,992	.30

UTILITY GROSS RECEIPTS

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

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

Gross receipts revenue for electric increased from 2010 actual to 2011 actual by approximately \$150,000 or 12% due to a rate increase by the local provider. The City didn't budget an increase in electric revenue for 2013 because the area experienced an extremely mild winter with temperatures well above average in anticipation of lower billed amounts. Phone, gas and cable revenue remain relatively constant.

Based upon the successful conclusion of years of litigation, telephone utility revenues increased in FY 2009 and 2010, due to a one-time payment of approximately \$294,000 and \$41,500, respectively in "back taxes", by many wireless companies and their agreement to pay monthly revenues. 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 20% of total revenue.

	<u>Electric</u>	<u>Phone</u>	<u>Natural Gas</u>	<u>Charter Cable</u>
2013 Budget	\$ 1,350,000	\$ 605,100	\$ 225,000	\$ 110,000
2012 Estimated	\$ 1,350,000	\$ 613,450	\$ 225,000	\$ 110,000
2011 Actual	1,350,965	594,010	231,930	111,800
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

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, 2012. The current year budget is based on the projects scheduled for completion.

	<u>General</u>	<u>Library</u>	<u>Volunteer Fire</u>	<u>Capital Imp. Sales Tax</u>	<u>Transportation Sales Tax</u>
2013 Budget	\$91,000	\$ -	\$ -	\$ -	\$ 2,164,305
2012 Estimated	\$68,600	\$ -	\$ -	\$ -	\$ 950,000
2011 Actual	63,450	-	-	-	204,910
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

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 91% of revenue. In governmental funds, approximately 16% of revenue is charges for services, mainly consisting of administration/finance, communications, and engineering fees that are charged to other funds for these services. Charges for services in governmental funds budget amounts increased by \$207,000 from 2012 to 2013 due to wages increases in 2012 and 2013 reflected in the fees charged between departments.

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 2013 budget contains an increase in charges for services in the refuse department, with a total increase in the solid waste fund of approximately \$130,000 over the amount budgeted in 2012. The increase in rates will help to cover costs of future improvements as they become necessary and maintain the service levels the City currently has in place.

Charges for Services-By Fund

	General	Library	Volunteer Fire	Capital Imp. Sales Tax	Transportation Sales Tax	Water	Sewage Treatment	Solid Waste
2013 Budget	\$ 1,923,005	\$ 48,600	\$ 5,400	\$ -	\$ -	\$ 1,521,910	\$ 2,725,000	\$ 2,312,850
2012 Estimated	\$ 1,712,435	\$ 51,800	\$ 5,400	\$ -	\$ -	\$ 1,556,995	\$ 2,535,000	\$ 2,200,000
2011 Actual	1,854,955	53,105	7,960	-	-	1,406,590	2,658,170	2,210,500
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

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
6/1/11-5/31/12	Refuse Collection - Monthly Fee	
	Senior Citizens over 62 years	\$ 5.70
	All others	\$ 9.40
6/1/12-5/31/13	Refuse Collection - Monthly Fee	
	Senior Citizens over 62 years	\$ 7.10
	All others	\$ 11.80
6/1/13 & future	Refuse Collection - Monthly Fee	
	Senior Citizens over 62 years	\$ 8.50
	All others	\$ 14.15

EXPENDITURE/EXPENSE PROJECTIONS & ASSUMPTIONS

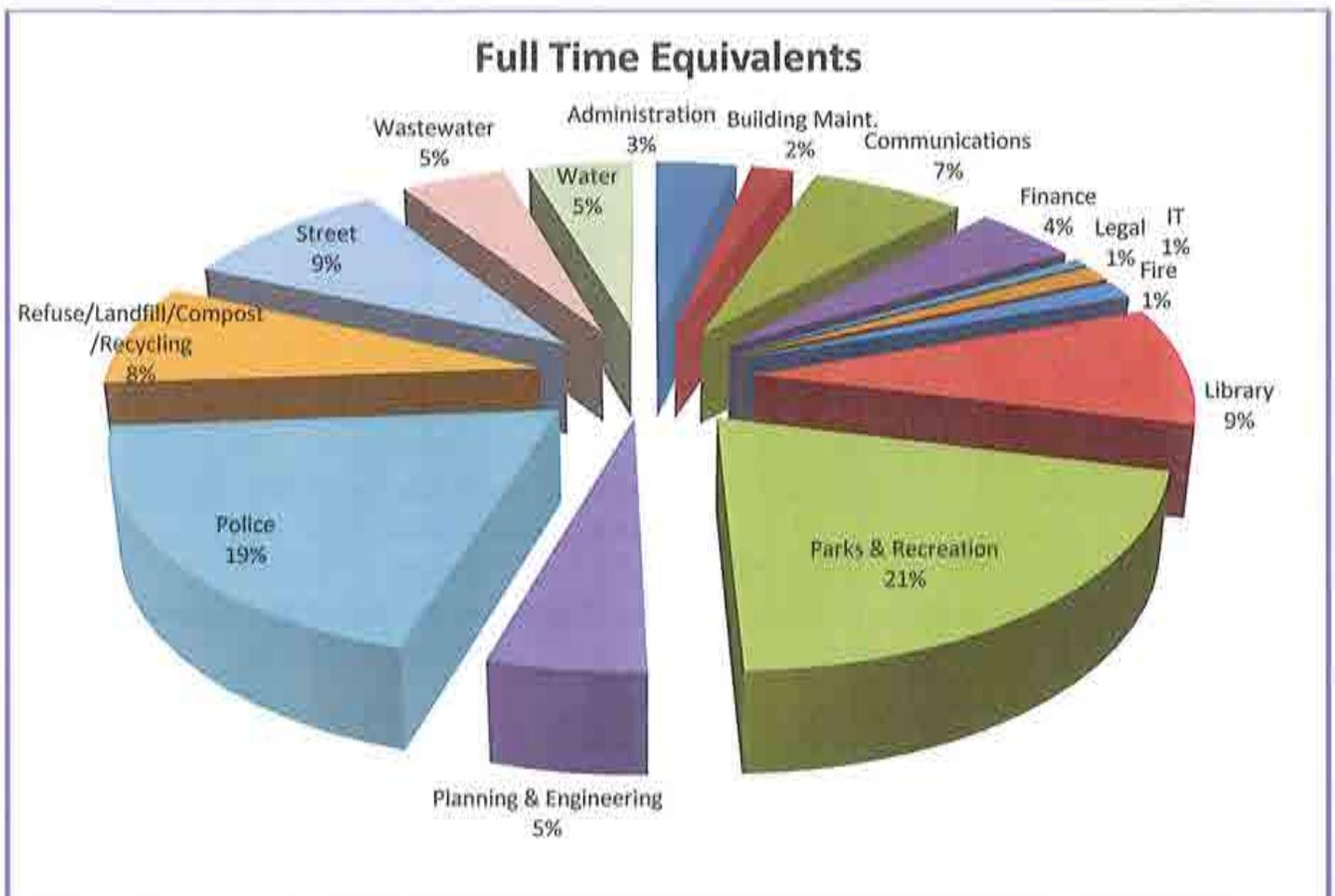
Due to the downturn in the economy experienced in FY 2009 through 2012, the City remained conservative with its approach in budgeting expenditures for 2013. Employees received a 2 ½% COLA increase with an additional 1% merit increase pending each employee's job performance. The 2013 budget includes a 5% 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 2013 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 Amendments:

- Amendments between line items within the same department can be approved by the City Administrator and Finance Manager.
- All other budget amendments must be approved by City Council.
- The Finance Manager reviews the budget and compares to actual expenditures at the end of the year. An amendment is prepared and presented to City Council for approval. Amendments are approved on an as needed basis throughout the year as they are deemed necessary by City Council.

BUDGET CALENDAR 2012-2013

	Budget Process
May 2012	Distribute to Supervisors: Department Budget Requests – O & M (access on “S” drive, Directory) Department Long-Range Capital Requests (access on “S” drive, Directory) Department Goals & Objectives Forms
May 25, 2012	Return to Finance Manager: Department Goals & Objectives Forms Department Budget Requests – O & M Department Long-Range Capital Requests
June 28 & 29, 2012	Staff Meetings/Revisions to Requests Review and discussion with supervisors
July 16, 2012	Report on 2012-2013 budget process
July 9 & 10, 2012	Staff Meetings with City Administrator and Revisions to Requests. Review of 2012-2013 Budget revenue projections, O & M costs and initial Capital Budget with recommended cuts.
July 23, 2012	Administrative Committee: Meeting – 7:00 PM Discussion of Tax Levy for 2012 and draft of Budget for Fiscal Year 2012-2013 as proposed by Administration.
August 6-10, 2012	City Council Ward Meetings Discussion and review of updated draft budget for 2012-2013
August 20, 2012	Public Hearing to set 2012 Tax Levy for Real Estate and Personal Property
August 27, 2012	Administrative Committee Meeting and Workshop– 7:00 PM Discussion and review of the proposed budget for 2012-2013
September 4, 2012	Public Hearing on Budget for Fiscal Year 2012-2013
September 24, 2012	City Council Meeting— Approval of Budget
November 2012	Print and distribute Adopted Budget

Strategic Goals & Objectives

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

2013 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.

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

Goal Two: All future budget plans

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

This objective is being addressed by asking department heads to come up with a list of performance measurements they feel would benefit his department.

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

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

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

Goal Three: Expand City Revenues

Objective 1: Review current rate structures and revenue streams.

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

Objective 3: Review current city limits and review future annexation options.

These objectives are addressed on an annual basis. Administration meets with staff and reviews revenue sources and recommends changes to the City Council. City Council is holding various annexation meetings to get a better understanding

of the areas to be potentially annexed as well as help to develop the annexation areas to present to the public.

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

Objective 1: Review current accounting procedures and establish a new accounting procedures manual in FY 2013 and FY 2014.

This objective is being addressed with each staff member in the finance department developing a draft manual. Next, the staff member responsible for backing up that staff member will use the manual to perform the various tasks, make changes and recommendations for procedural changes, etc. to come up with an all-inclusive accounting procedures manual.

2012 GOAL ACCOMPLISHMENTS:

Goal One: Library Expansion, Team Track & Other City Projects

Objective 1: Library Expansion project completion date anticipated February 2012.

Objective 2: Fire Training Center, Skatepark, & Tennis Court projects construction has begun. Anticipated completion dates for these projects will be in 2013.

Objective 3: Team Track Facility is nearly completed. Anticipated completion date is December 2012.

GOAL ACCOMPLISHED: Objective 1 was met. Objectives 2 & 3 will be met in next fiscal year.

Goal Two: Performance Measurements

Objective 1: Give Department heads a list of performance measurements that are applicable to their department.

Objective 2: Select performance measurements that will be most useful to the department and begin collecting the appropriate information for calculations and monitoring.

Objective 3: Continually monitor performance measurements for applicability and make necessary changes for them to be the most effective.

GOAL ACCOMPLISHED: Objective 1 and 2 was met. Objectives 3 will be met in next fiscal year.

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. The Parks Department has reviewed their current rate structure and will recommend changes for 2013 fiscal year.*

Goal Four: Monitor Capital Improvement Sales Tax Monies

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: Request reimbursement from COP proceeds to maintain a good cash flow in this fund.

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

Goal Five: 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.

***GOAL ACCOMPLISHED:** All objectives were met. The software implementation process was broken down into 3 major phases. All 3 phases were completed in 2011/2012.*

SUMMARY

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

COMBINED FUNDS

**CITY OF WASHINGTON, MISSOURI
COMBINED FUNDS
STATEMENT OF ESTIMATED REVENUES, APPROPRIATIONS AND CHANGES IN ESTIMATED FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	General	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Debt Service Funds	Agency Funds	2013 TOTAL \$
REVENUES							
Taxes	\$ 8,480,000	\$ 179,285	\$ 4,571,240	-	\$ 200,850	-	13,440,435
Licenses and permits	135,950	-	-	-	-	-	135,950
Intergovernmental	93,000	-	2,184,306	-	-	-	2,257,306
Charges for services	1,752,205	52,000	-	6,859,760	-	-	6,363,965
Fines	170,000	2,000	-	-	-	-	172,000
Investment income	20,000	4,500	65,000	570,400	148,500	-	808,400
Rents	133,000	8,100	-	-	-	4,263,330	4,394,430
Miscellaneous	41,900	6,500	50,000	39,000	-	-	137,400
TOTAL REVENUES	10,830,110	252,389	6,880,546	7,169,160	349,350	4,263,330	29,799,685
EXPENDITURES							
Administration	799,990	-	-	-	-	-	799,990
Tourism & Front St. Properties	127,000	-	-	-	-	-	127,000
Senior Center Operations	46,700	-	-	-	-	-	46,700
Municipal Court	35,840	-	-	-	-	-	35,840
Communications	840,195	-	-	-	-	-	840,195
Police Department	2,589,000	-	-	-	-	-	2,589,000
Finance	529,225	-	-	-	-	-	529,225
Economic/ Community Development	136,175	-	-	-	-	-	136,175
Engineering	640,000	-	-	-	-	-	640,000
Street Department	1,547,130	-	-	-	-	-	1,547,130
Building and Maintenance	255,985	-	-	-	-	-	255,985
Information Technology	491,950	-	-	-	-	-	491,950
Parks & Recreation	1,200,645	-	-	-	-	-	1,200,645
Aquatic Center	229,190	-	-	-	-	-	229,190
Airport	162,100	-	-	-	-	-	162,100
Library	-	496,376	-	-	-	-	496,376
Volunteer Fire	-	572,080	-	-	-	-	572,080
Water Operations	-	-	-	1,533,316	-	-	1,533,316
Sewerage Treatment Operations	-	-	-	2,306,990	-	-	2,306,990
Solid Waste Operations	-	-	-	2,427,750	-	-	2,427,750
Taxing Jurisdictions Distribution	-	-	-	-	203,600	3,460,000	3,663,600
Debt Service - principal	-	-	-	880,000	1,445,000	355,000	2,680,000
Debt Service - interest	1,000	-	-	861,316	1,409,200	437,370	2,708,886
Capital Outlay	129,500	18,000	11,500,405	2,386,500	-	-	14,034,405
TOTAL EXPENDITURES	9,832,845	1,086,455	11,500,405	10,395,870	3,057,700	4,263,330	40,126,605
REVENUES OVER (UNDER) EXPENDITURES	1,002,270	(834,070)	(4,619,859)	(3,226,710)	(2,708,350)	-	(10,416,720)
OTHER FINANCING SOURCES (USES)							
Proceeds from bonds, notes, or loans	-	-	-	-	-	-	-
Sale of capital assets	-	-	10,000	-	-	-	10,000
Transfers in	862,700	861,000	3,613,495	25,000	2,710,200	-	6,072,395
Transfers out	(1,703,700)	-	(6,087,005)	(231,600)	-	-	(6,072,395)
TOTAL OTHER FINANCING SOURCES (USES)	(891,000)	861,000	(2,463,505)	(206,600)	2,710,200	-	10,000
NET CHANGE IN FUND BALANCE	111,270	26,930	(7,113,480)	(3,433,310)	1,890	-	(10,405,720)
FUND BALANCES, OCTOBER 1, 2012:							
General Fund	3,508,550	-	-	-	-	-	3,508,550
Library Fund	-	165,910	-	-	-	-	165,910
Volunteer Fire Fund	-	666,210	-	-	-	-	666,210
Storm Water Fund	-	-	2,885,430	-	-	-	2,885,430
Vehicle & Equipment Replacement Fund	-	-	2,424,000	-	-	-	2,424,000
Capital Improvements Sales Tax Fund	-	-	9,771,480	-	-	-	9,771,480
Transportation Sales Tax Fund	-	-	4,070,690	-	-	-	4,070,690
COPS Fund	-	-	-	-	3,081,680	-	3,081,680
Downtown TIF RPA-1 Fund	-	-	-	-	104,350	-	104,350
Rhine River TIF RPA-2 Fund	-	-	-	-	100	-	100
Water Fund	-	-	-	6,168,000	-	-	6,168,000
Sewage Treatment Fund	-	-	-	8,950,670	-	-	8,950,670
Solid Waste Fund	-	-	-	1,683,840	-	-	1,683,840
Adjustments for:							
Capital Outlay	-	-	-	2,386,500	-	-	2,386,500
Debt Service-Principal	-	-	-	880,000	-	-	880,000
Invested in capital assets, net of related debt							
Water	-	-	-	(5,012,200)	-	-	(5,012,200)
Sewage Treatment Fund	-	-	-	(9,881,460)	-	-	(9,881,460)
Solid Waste Fund	-	-	-	1,200,230	-	-	1,200,230
PROJECTED FUND BALANCES, SEPTEMBER 30, 2013	\$ 3,017,870	\$ 899,050	\$ 12,047,200	\$ 3,002,270	\$ 3,187,980	\$ -	\$ 22,714,370
Less: Funding Requirements							
15% Fund Balance, reserved for operations	(1,455,350)	(100,270)	-	-	-	-	(1,615,620)
25% Fund Balance, reserved for operations	-	-	-	(1,568,900)	-	-	(1,568,900)
PROJECTED UNRESERVED FUND BALANCES, SEPTEMBER 30, 2013	\$ 2,162,470	\$ 698,780	\$ 12,047,200	\$ 1,433,370	\$ 3,187,980	\$ -	\$ 19,551,800

CITY OF WASHINGTON, MISSOURI
COMBINED FUNDS
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General	Special Revenue	Capital Project Funds	Enterprise Funds	Debt Service Funds	Agency Funds	2013 TOTALS
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 3,506,550	\$ 832,120	\$ 19,160,660	\$ 6,435,590	\$ 3,186,130	\$ -	\$ 33,121,040
Projected Revenues	10,835,115	252,365	6,860,545	7,160,160	349,350	4,253,330	29,719,865
Proceeds from issuance of COP's/Notes	-	-	-	-	-	-	-
Transfers In	862,700	861,000	3,613,495	25,000	2,710,200	-	8,072,395
TOTAL REVENUES	11,697,815	1,113,385	10,474,040	7,194,160	3,059,550	4,253,330	37,792,280
Projected Expenditures/Expenses	9,832,845	1,086,455	11,500,405	10,395,870	3,057,700	4,253,330	40,126,605
Transfers Out	1,753,700	-	6,087,095	231,600	-	-	8,072,395
TOTAL EXPENDITURES /EXPENSES	11,586,545	1,086,455	17,587,500	10,627,470	3,057,700	4,253,330	48,199,000
PROJECTED FUND BALANCES, September 30, 2013	\$ 3,617,820	\$ 859,050	\$ 12,047,200	\$ 3,002,270	\$ 3,187,980	\$ -	\$ 22,714,320
Dedicated Reserves:							
15% Fund Balance, committed for operations	(1,455,350)	(180,270)	-	-	-	-	(1,615,620)
25% Fund Balance, committed for operations	-	-	-	(1,586,900)	-	-	(1,586,900)
PROJECTED UNRESERVED FUND BALANCES, September 30	\$ 2,162,470	\$ 698,780	\$ 12,047,200	\$ 1,435,370	\$ 3,187,980	\$ -	\$ 19,531,800

	2012 Projected Ending Fund Balance	2013 Proposed Ending Fund Balance	Change in Fund Balance	% Change
General Fund	\$ 3,506,550	\$ 3,617,820	\$ 111,270	3.17%
Stormwater Improvement Fund	2,885,430	3,225,430	340,000	11.78%
Vehicle & Equipment Replacement Fund	2,424,060	1,998,560	(425,500)	-17.55%
Capital Improvement Sales Tax Fund	9,771,480	3,658,195	(6,113,285)	-62.56%
Transportation Sales Tax Fund	4,079,690	3,165,015	(914,675)	-22.42%
Water Fund	1,415,800	1,004,795	(411,005)	-29.03%
Sewage Treatment Fund	149,210	(846,695)	(995,905)	-667.45%
Solid Waste Fund	4,870,570	2,844,170	(2,026,400)	-41.60%
Non-Major Governmental Funds	4,018,250	4,047,030	28,780	0.72%
	\$33,121,040	\$ 22,714,320	\$ (10,406,720)	-741.74%

EXPLANATIONS OF CHANGES > 10%

Stormwater Improvement Fund - This fund's proposed ending fund balance increased by 12% mainly due to the fact that there were no projects budgeted in 2013.

This fund is reserved for major storm water improvements. The City is in the process of having a storm water study done to identify and address future storm water issues.

Vehicle & Equipment Replacement Fund - This fund's proposed fund balance decreased by 18% due to the purchase of 3 new police vehicles, other city vehicles, and 2 new snow plow trucks budgeted for purchase in 2013.

Capital Improvement Sales Tax Fund - This fund decreased 63% due to several big construction projects that the City has underway including the skatepark, all-abilities park, 2 new fire trucks, Highway 100 widening and fire training center which are anticipated to cost \$5.7 million combined.

Transportation Sales Tax Fund - This fund decreased 22% due to several highway grant projects, a bridge project and airport hangar projects budgeted in 2013.

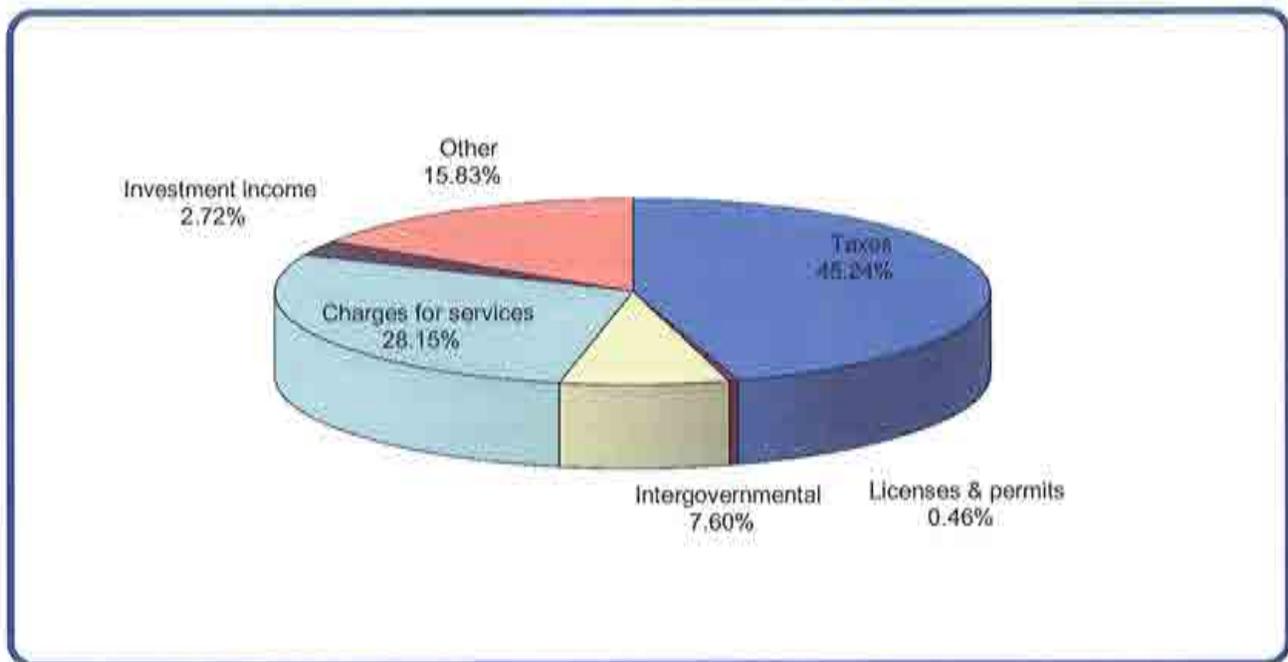
Water Fund Balance - This fund decreased in 2013 due to the fact that some repair & maintenance accounts were increased for various repair & maintenance including emergency well repairs. Also, debt service payments were budgeted for the new AMR meter project.

Sewage Treatment Fund Balance - This fund decreased in 2013 due to the fact that \$1.1 million is budgeted every year for annual depreciation expense for the sewage treatment plant.

Solid Waste Fund - This fund decreased in 2013 due to the fact that \$260,500 is budgeted for annual depreciation and capital outlay of \$1.9 million is budgeted for opening Phase 3 of the City's Landfill.

City of Washington Combined Funds Revenues

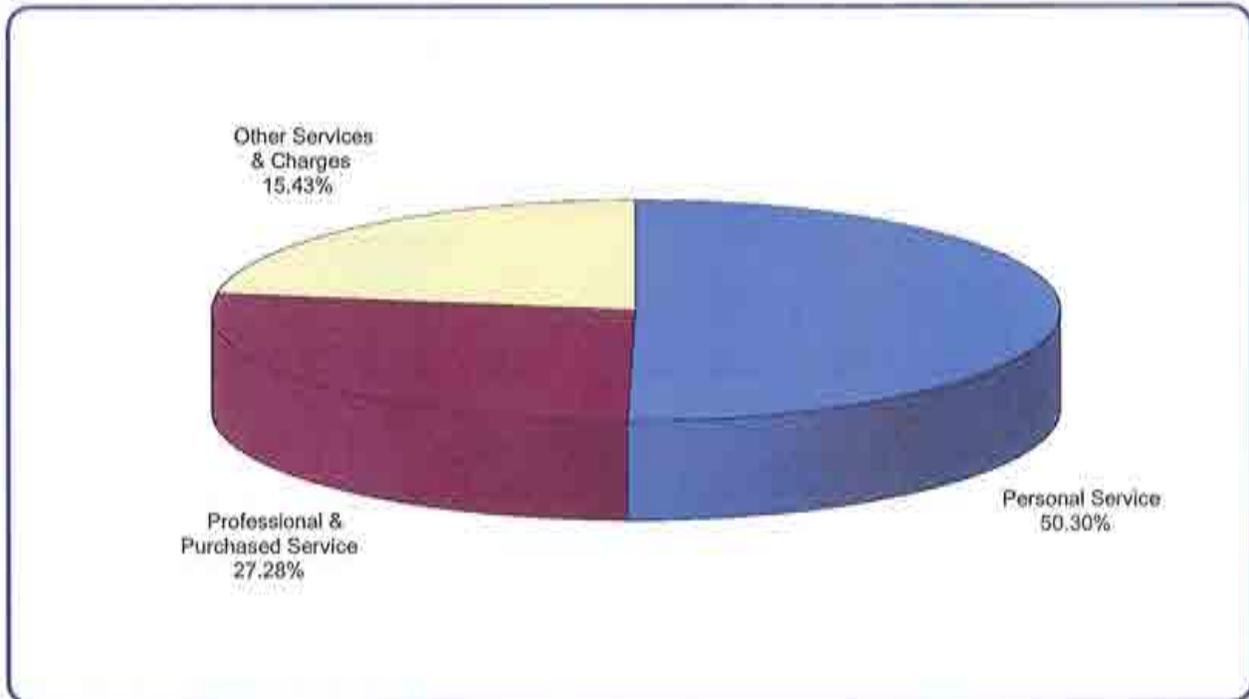
	Actual 2011	Final Budget 2012	Original Budget 2013
Taxes	\$13,403,931	\$13,130,805	\$13,440,435
Licenses & permits	146,000	146,150	135,950
Intergovernmental	1,377,380	1,390,000	2,257,305
Charges for services	7,416,325	7,913,605	8,363,965
Investment income	1,123,680	1,154,115	808,400
Other	3,816,250	4,498,385	4,703,830
Total Revenue	\$27,283,566	\$28,233,060	\$29,709,885
Other Financing Sources	\$78,310	\$5,971,427	\$8,082,395



Revenues	Original Budget 2013	Percent of Total	Increase/ decrease previous year	Percent of Increase/ decrease
Taxes	\$13,440,435	45.24%	\$309,630	2.36%
Licenses & permits	135,950	0.46%	(10,200)	-6.98%
Intergovernmental	2,257,305	7.60%	867,305	62.40%
Charges for services	8,363,965	28.15%	450,360	5.69%
Investment income	808,400	2.72%	(345,715)	-29.95%
Other	4,703,830	15.83%	205,445	4.57%
Total Revenue	\$29,709,885	100.00%	\$1,476,825	5.23%

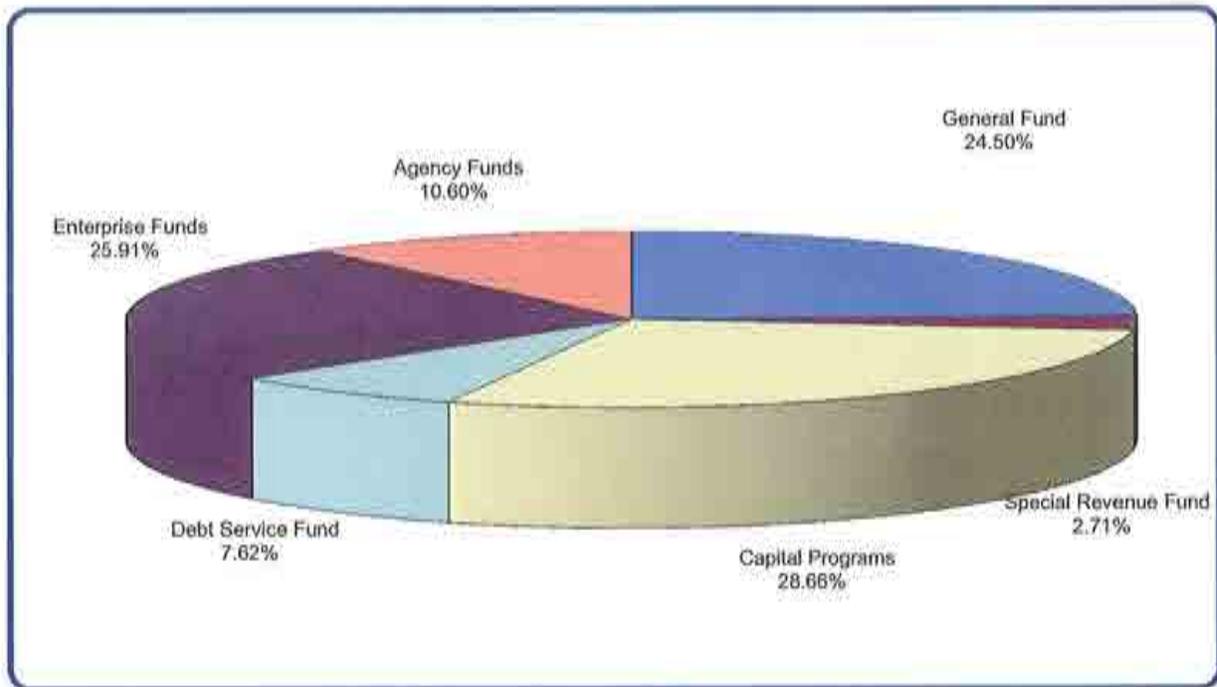
City of Washington Combined Funds Expenditures/Expenses by Class

	Actual 2011	Final Budget 2012	Original Budget 2013
Personal Service	\$8,272,615	\$7,684,865	\$8,670,755
Professional & Purchased Service	4,410,780	3,643,866	4,701,920
Supplies & Other operating Expenses	2,521,215	1,980,684	3,866,180
Sub-Total	\$15,204,610	\$13,309,415	\$17,238,855
Capital	13,155,841	12,053,344	17,494,405
Debt Service	4,102,020	5,073,148	5,393,345
Total Expenditures/Expenses	\$32,462,471	\$30,435,907	\$40,126,605
Other Financing Uses	\$3,670,500	\$4,581,992	\$8,072,395



<u>Expenditures/Expenses</u>	<u>Original Budget 2013</u>	<u>Percent of Total</u>	<u>Increase/ decrease previous year</u>	<u>Percent of Increase/ decrease</u>
Personal Service	\$8,670,755	21.61%	\$985,890	12.83%
Professional & Purchased Service	4,701,920	11.72%	1,058,054	29.04%
Supplies & Other Operating Expenses	3,866,180	9.63%	1,885,496	95.19%
Sub-Total	\$17,238,855	42.96%	\$3,929,440	29.52%
Capital	17,494,405	43.60%	5,441,061	45.14%
Debt Service	5,393,345	13.44%	320,197	6.31%
Total Expenditures/Expenses	\$40,126,605	100.00%	\$9,690,698	31.84%

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



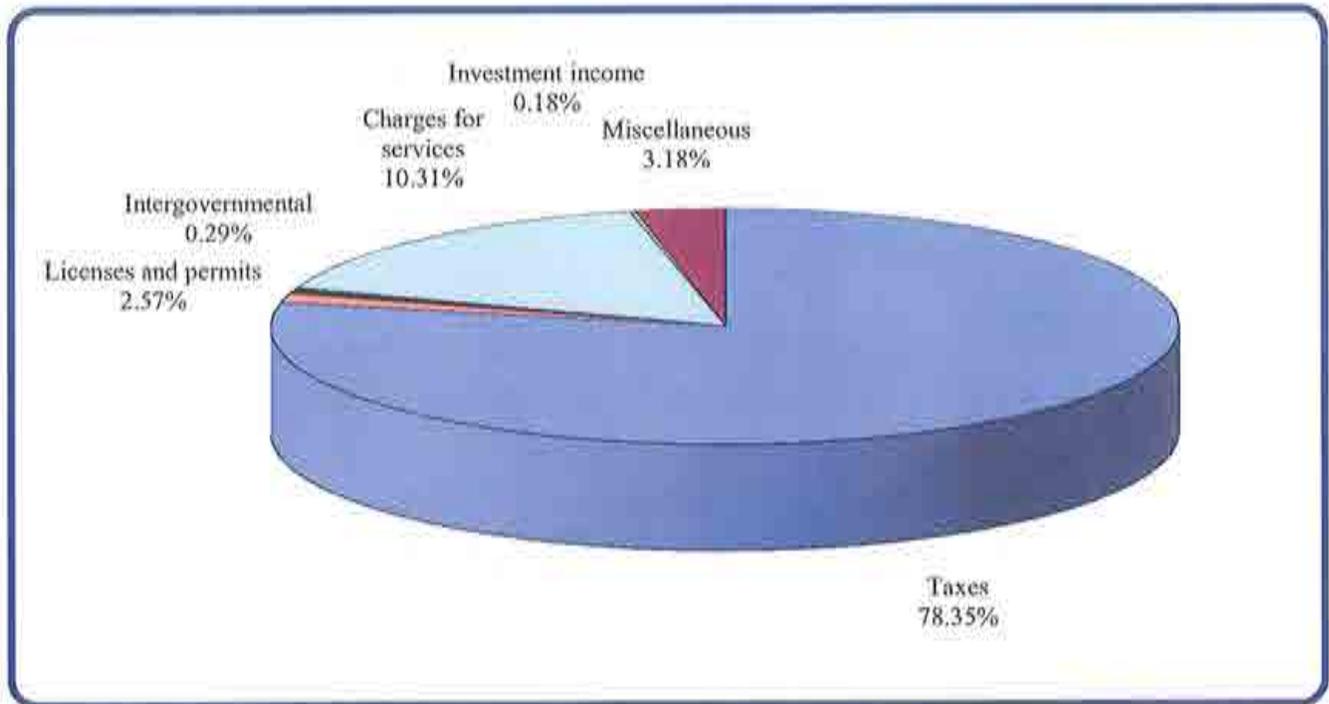
<u>Expenditures/Expenses</u>	<u>Original Budget 2013</u>	<u>Percent of Total</u>	<u>Increase/decrease previous year</u>	<u>Percent of Increase/decrease</u>
General Fund	\$9,832,845	24.50%	\$1,006,715	11.41%
Special Revenue Fund	1,086,455	2.71%	88,900	8.91%
Capital Programs	11,500,405	28.66%	1,716,160	17.54%
Debt Service Fund	3,057,700	7.62%	1,778,200	138.98%
Enterprise Funds	10,395,870	25.91%	3,564,175	52.17%
Agency Funds	4,253,330	10.60%	573,930	15.60%
Total Expenditures	\$40,126,605	100.00%	\$8,728,080	27.80%

GENERAL FUND

CITY OF WASHINGTON, MISSOURI
GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

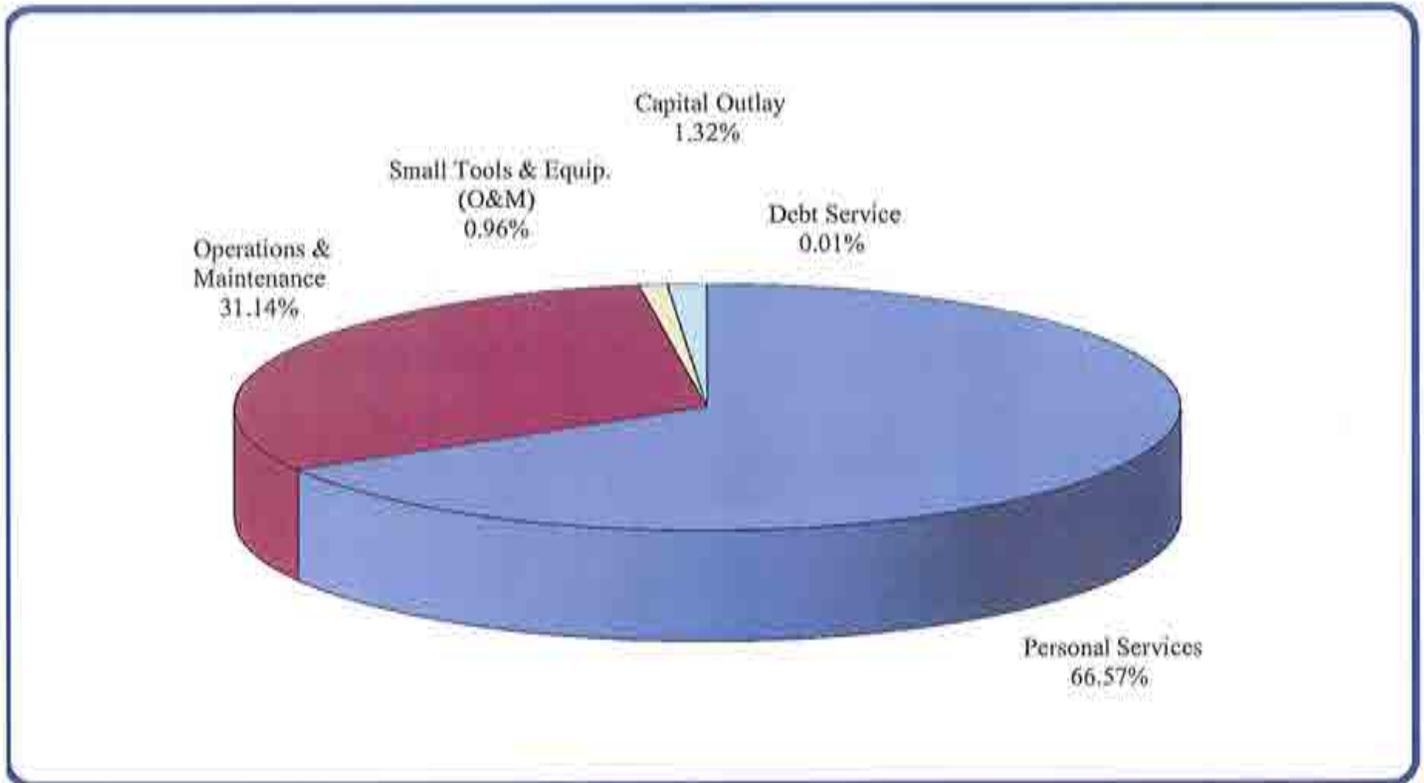
	Revenues	Personal Services	Operations & Maintenance	Small Tools & Equipment	Capital Outlay	Debt Service	2013 Projected Budget	2012 Final Budget	2012 Estimated Actual
REVENUES									
Taxes									
General property	\$ 2,273,560						\$ 2,273,560	2,183,780	2,222,820
Sales & use	3,735,400						3,735,400	3,537,400	3,706,475
Gross receipts	2,290,100						2,290,100	2,423,450	2,223,300
Tourism	120,000						120,000	110,000	123,550
Cigarette	70,000						70,000	60,000	67,355
Licenses and permits	135,950						135,950	145,150	148,145
Intergovernmental									
State grants	12,000						12,000	3,000	0
Federal grants	81,000						81,000	68,000	61,785
Charges for services	1,752,205						1,752,205	1,552,435	1,727,520
Fines	170,000						170,000	160,000	193,695
Investment income	20,000						20,000	44,000	162,535
Rents	133,000						133,000	110,200	134,646
Donations	41,900						41,900	36,900	47,020
TOTAL REVENUES	10,835,116						10,835,116	10,434,316	10,818,745
EXPENDITURES									
FUNCTIONS/PROGRAMS:									
General Government:									
Administration		605,890	194,100	-	-	-	799,990	763,905	793,280
Tourism		-	110,000	-	-	-	110,000	110,000	88,085
Front St. Properties		-	17,050	-	-	-	17,050	15,740	16,370
Senior Center Operations		-	46,700	-	-	-	46,700	54,650	51,425
Finance		408,390	119,835	-	-	-	528,225	530,275	463,000
Community/Economic Development		115,295	20,880	-	-	1,000	137,175	170,185	158,380
Information Technology		148,980	308,770	34,200	-	-	491,950	435,190	330,070
Building & Maintenance		159,675	96,310	-	-	-	255,985	245,370	268,000
Public Safety:									
Municipal Court		21,400	14,440	-	-	-	35,840	35,595	27,095
Communications		673,525	163,670	9,000	-	-	846,195	799,175	777,745
Police		2,160,815	416,500	11,775	12,000	-	2,601,090	2,572,285	2,410,510
Highways & Transportation:									
Planning & Engineering		544,385	101,045	650	-	-	646,080	720,070	633,840
Streets		890,920	639,910	16,300	70,000	-	1,617,130	1,406,370	1,271,195
Airport		-	162,100	-	-	-	162,100	142,510	123,050
Culture & Recreation:									
Parks & Recreation		806,990	434,145	19,510	47,500	-	1,308,145	1,110,890	1,117,450
Pool		9,930	216,660	2,600	-	-	229,190	238,460	211,000
TOTAL EXPENDITURES	9,832,845	6,546,195	3,062,115	94,035	129,500	1,000	9,832,845	9,358,670	8,729,395
REVENUES OVER (UNDER) EXPENDITURES	1,002,270	(6,546,195)	(3,062,115)	(94,035)	(129,500)	(1,000)	1,002,270	1,075,645	2,089,350
OTHER FINANCING SOURCES (USES)									
Transfers in:									
Intergovernmental transfer	862,700						862,700	922,000	922,000
Transfers out:									
Library Fund - subsidy	(256,000)						(256,000)	(230,000)	(220,910)
Volunteer Fire Fund - tax subsidy	(605,000)						(605,000)	(610,000)	(556,865)
COP Fund	(792,700)						(792,700)	(922,000)	(922,000)
Vehicle & Equipment Replacement Fund	(100,000)						(100,000)	(213,230)	(213,230)
TOTAL OTHER FINANCING SOURCES (USES)	(991,000)						(991,000)	(1,053,230)	(991,005)
NET CHANGE IN FUND BALANCE							111,270	22,415	1,098,345
FUND BALANCE									
Fund Balance, October 1, 2012							3,506,550		
Less: Funding Requirements 16% Fund Balance, committed for operations							(1,455,350)		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2013							\$ 2,162,470		

City of Washington General Fund Revenue



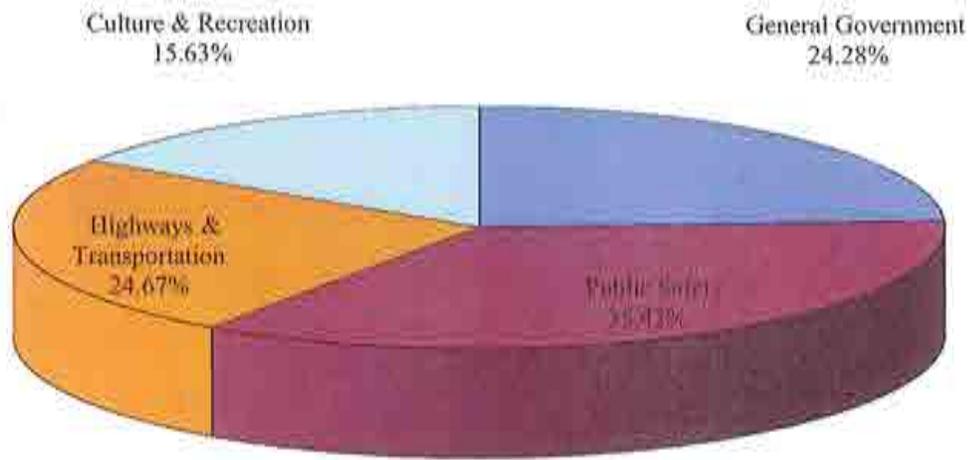
<u>Revenue</u>	<u>Original Budget 2013</u>	<u>Percent of Total</u>	<u>Increase/ decrease from prev. year</u>	<u>Percent of Increase/ decrease</u>
Taxes	\$8,489,060	78.35%	\$517,295	6.49%
Licenses and permits	135,950	1.25%	(52,550)	-27.88%
Intergovernmental	93,000	0.86%	66,565	251.81%
Charges for services	1,752,205	16.17%	694,675	65.69%
Investment income	20,000	0.18%	(105,000)	-84.00%
Miscellaneous	344,900	3.18%	(49,700)	-12.60%
TOTAL REVENUES	\$10,835,115	100%	\$1,071,285	10.97%

City of Washington General Fund Expenditures by Type



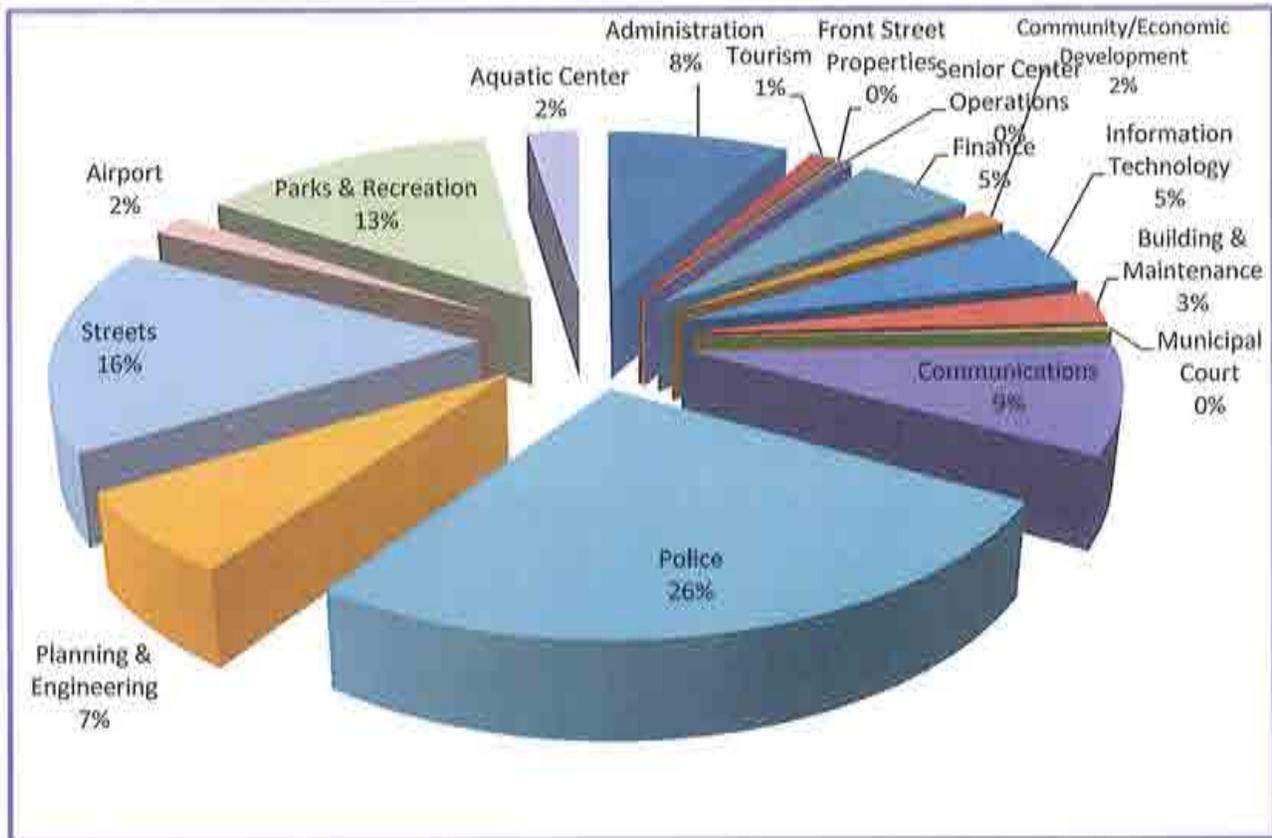
<u>Expenditures</u>	<u>Original Budget 2013</u>	<u>Percent of Total</u>	<u>Increase/decrease from prev. year</u>	<u>Percent of Increase/decrease</u>
Personal Services	\$6,546,195	66.57%	\$532,505	8.85%
Operations & Maintenance	3,062,115	31.14%	662,855	27.63%
Small Tools & Equip. (O&M)	94,035	0.96%	7,765	9.00%
Capital Outlay	129,500	1.32%	31,610	32.29%
Debt Service	1,000	0.01%	(19,000)	-95.00%
TOTAL EXPENDITURES	\$9,832,845	100%	\$1,215,735	14.11%

City of Washington General Fund Expenditures by Function



<u>Function</u>	<u>Original Budget 2013</u>	<u>Percent of Total</u>	<u>Increase/decrease from prev. year</u>	<u>Percent of Increase/decrease</u>
General Government	\$2,387,075	24.28%	\$228,635	10.59%
Public Safety	3,483,125	35.42%	337,310	10.72%
Highways & Transportation	2,425,310	24.67%	488,175	25.20%
Culture & Recreation	1,537,335	15.63%	161,615	11.75%
TOTAL EXPENDITURES	\$9,832,845	100%	\$1,215,735	14.11%

City of Washington General Fund Expenditures by Department



<u>Department</u>	<u>Original Budget 2013</u>	<u>Original Budget 2012</u>
Administration	\$ 799,990	\$ 763,905
Tourism	110,000	110,000
Front Street Properties	17,050	15,740
Senior Center Operations	46,700	54,650
Finance	528,225	541,475
Community/Economic Development	137,175	170,185
Information Technology	491,950	435,190
Building & Maintenance	255,985	245,370
Municipal Court	35,840	35,595
Communications	846,195	775,675
Police	2,601,090	2,572,285
Planning & Engineering	646,080	720,070
Streets	1,617,130	1,406,370
Airport	162,100	142,510
Parks & Recreation	1,308,145	1,118,890
Aquatic Center	229,190	238,460
TOTAL EXPENDITURES	\$9,832,845	\$9,346,370

**GENERAL FUND – VARIOUS
DEPARTMENTS**

DEPARTMENT:	ADMINISTRATION
FUND: 01	DEPT NUMBER: 11

PURPOSE:

To oversee operations and activities of all City Departments, and the recording and safekeeping of official documents. The Department is also responsible for bid advertisements, providing notices of public hearings, and other elections. 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. Issued refunding COP Issue 2012B Series to refund 2008 and 2012 COP issues. The savings is over \$3 million.
2. Recommended solid waste rate increases effective in 2011 through 2013.

PERFORMANCE MEASUREMENTS:

<u>Description</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Ordinances Passed	109	144	125
Resolutions	12	7	5
# of Council Meetings	27	24	24

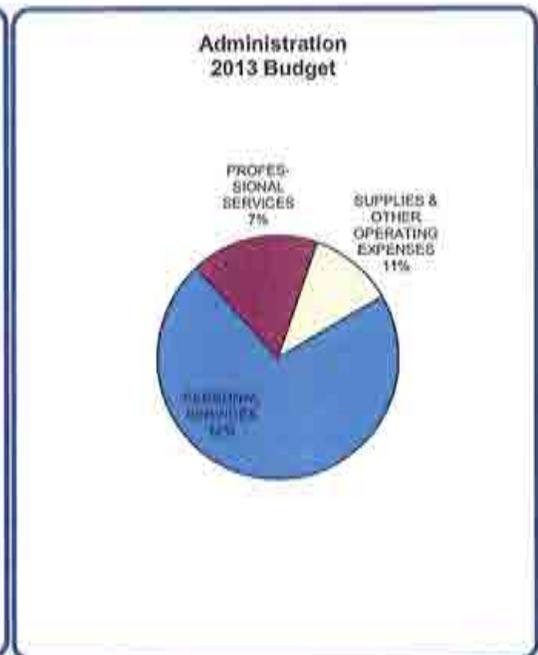
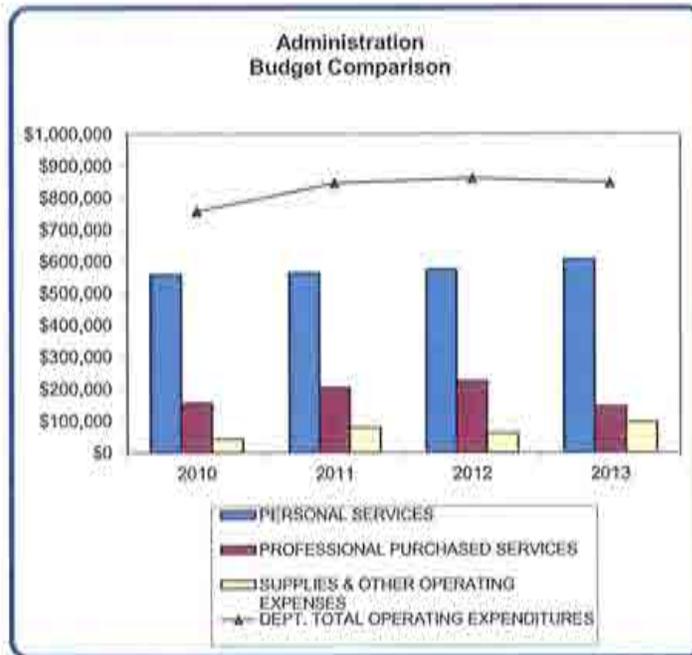
STAFFING/FTE's:

<u>Position</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Mayor	0.50	0.50	0.50
City Council Members	8.00	8.00	8.00
City Administrator	1.00	1.00	1.00
Assistant City Administrator	1.00	1.00	1.00
City Clerk/Human Resources Manager	1.00	1.00	1.00
Executive Secretary/Deputy City Clerk	1.00	1.00	1.00
Clerk	1.00	1.00	0.50
Emergency Preparedness Director	0.25	0.25	0.25
	<u>13.75</u>	<u>13.75</u>	<u>13.25</u>

DEPARTMENT:	ADMINISTRATION
FUND: 01	DEPT NUMBER: 11

ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	AMENDED BUDGET 2012	ORIGINAL BUDGET 2013
PERSONAL SERVICES	\$559,138	\$563,704	\$574,698	\$605,890
PROFESSIONAL PURCHASED SERVICES	\$155,451	\$203,152	\$224,897	\$144,600
SUPPLIES & OTHER OPERATING EXPENSES	\$42,021	\$77,949	\$60,940	\$96,200
DEPT. TOTAL OPERATING EXPENDITURES	\$756,610	\$844,805	\$860,535	\$846,890

DEPT. TOTAL OPERATING EXPENDITURES	\$756,610	\$844,805	\$860,535	\$846,890
TOURISM & FRONT STREET PROPERTIES	\$123,109	\$144,255	\$104,455	\$127,050
DEBT SERVICE	\$7,996	\$6,483	\$921	\$0
PROPERTY	\$0	\$23,327	\$0	\$0
TOTAL BUDGET FOR ADMINISTRATION	\$887,715	\$1,018,871	\$965,911	\$973,740



DEPARTMENT:	MUNICIPAL COURT
FUND: 01	DEPT NUMBER: 12

PURPOSE:

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

GOALS:

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

OBJECTIVES:

1. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Purchased and begin utilizing new court package.

PERFORMANCE MEASUREMENTS:

	2011	2012 Est	2013 Est
Total Letters Issued	1,093	1,209	1,218
Total Continuances	2,981	2,997	3,025
Plea - Not Guilty - Trial Set	84	82	76
Total Warrants	966	974	1,002
Total Probation	239	232	228
Total Balance Due Continued	2,904	2,911	2,932
Total Case Closed	4,716	4,730	4,755
Total	12,983	13,135	13,236

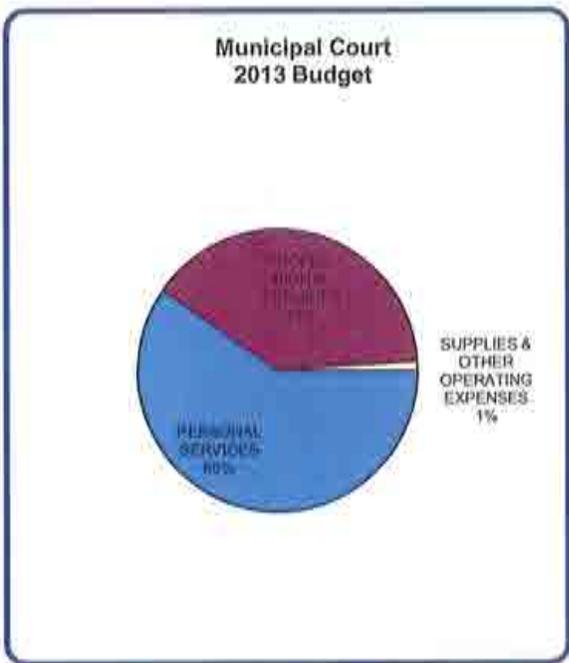
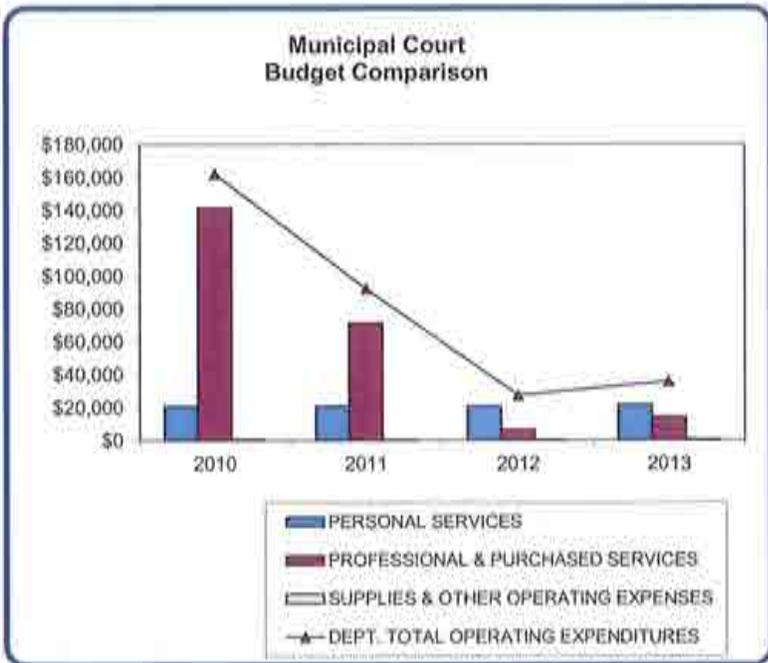
STAFFING/FTE's:

<u>Position</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Municipal Judge (elected)	0.25	0.25	0.25
City Attorney (appointed)	0.25	0.25	0.25
Court Clerk	0.25	0.25	0.25
Deputy Court Clerk	0.25	0.25	0.25
	1.00	1.00	1.00

DEPARTMENT:	MUNICIPAL COURT
FUND: 01	DEPT NUMBER: 12

ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	AMENDED BUDGET 2012	ORIGINAL BUDGET 2013
PERSONAL SERVICES	\$20,669	\$20,669	\$20,669	\$21,400
PROFESSIONAL & PURCHASED SERVICES	\$141,160	\$71,189	\$6,358	\$14,065
SUPPLIES & OTHER OPERATING EXPENSES	\$246	\$190	\$179	\$375
DEPT. TOTAL OPERATING EXPENDITURES	\$162,075	\$92,047	\$27,206	\$35,840

DEPT. TOTAL OPERATING EXPENDITURES	\$162,075	\$92,047	\$27,206	\$35,840
PROPERTY	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR MUNICIPAL COURT	\$162,075	\$92,047	\$27,206	\$35,840



DEPARTMENT:	COMMUNICATIONS
FUND: 01	DEPT NUMBER: 13

PURPOSE:

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

GOALS:

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

OBJECTIVES:

1. Improve radio infrastructure and interoperability.
2. Implement and maintain EMD-Q (Quality Assurance program)
3. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Began planning for purchase of new radio transmitters.

PERFORMANCE MEASUREMENTS:

	2011	2012 Est.	2013 Est.
Police			
Incident Reports	2,785	2,825	2,900
Citations Issued	1,632	1,650	1,685
No-Report	7,998	8,056	8,091
Unfounded	368	303	338
Written/Verbal Warning	3,162	3,192	3,224
Gone On Arrival	284	324	289
End Call	20,801	19,152	20,692
Total # Police	37,030	35,502	37,219
Ambulance District			
Emergency Calls	1,716	1,721	1,746
Routine Transfers	869	872	905
Emergency Transfers	62	72	81
Stand By District Line	25	44	38
Move Up	22	18	16
Fair Ambulance	7	5	7
Total # Ambulance Calls	2,701	2,732	2,793

PERFORMANCE MEASUREMENTS CONTINUED:

Fire			
Fires, Explosions	94	97	104
Rescue	203	210	215
Hazardous Conditions	148	137	125
Service Calls	62	76	84
Good Intent Calls	102	106	112
False Calls	98	92	101
Other	33	37	51
Total # Fire Calls	740	755	792

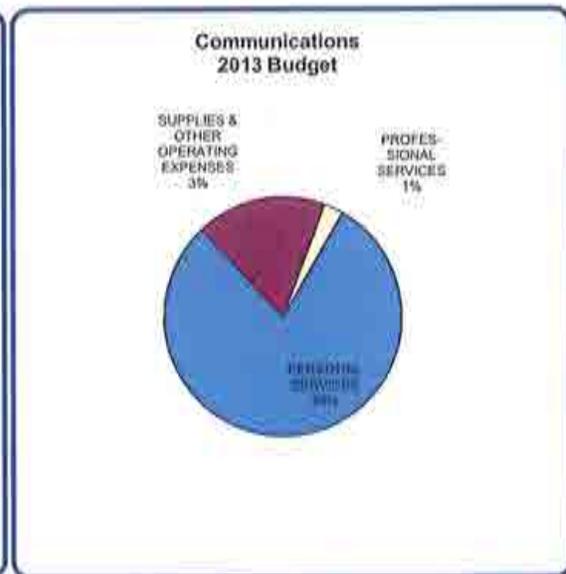
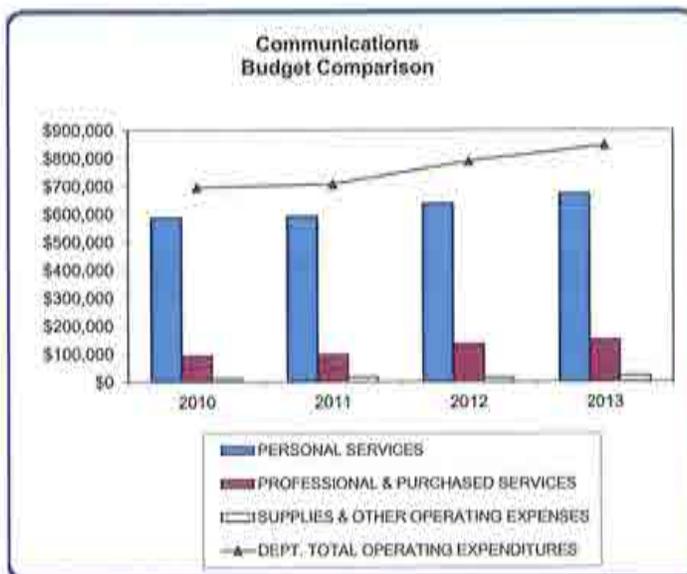
DEPARTMENT:	COMMUNICATIONS
FUND: 01	DEPT NUMBER: 13

911

Total 911 Calls Handled	3,945	6,866	4,600
Total Calls Handled	44,416	45,855	45,404
Average City Cost Per Call	\$ 2.81	\$ 2.73	\$ 2.75

Position	STAFFING/FTE's:		
	2011	2012	2013
Communications Director	1.00	1.00	1.00
Lead Dispatcher	1.00	1.00	1.00
Dispatcher	9.00	9.00	9.00
	11.00	11.00	11.00

ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	AMENDED BUDGET 2012	ORIGINAL BUDGET 2013
PERSONAL SERVICES	\$587,712	\$592,403	\$638,077	\$673,525
PROFESSIONAL & PURCHASED SERVICES	\$93,958	\$96,770	\$135,174	\$150,360
SUPPLIES & OTHER OPERATING EXPENSES	\$13,341	\$17,514	\$15,169	\$22,310
DEPT. TOTAL OPERATING EXPENDITURES	\$695,011	\$706,687	\$788,420	\$846,195
DEPT. TOTAL OPERATING EXPENDITURES	\$695,011	\$706,687	\$788,420	\$846,195
PROPERTY	\$10,323	\$20,645	\$0	\$0
TOTAL BUDGET FOR COMMUNICATIONS	\$705,334	\$727,333	\$788,420	\$846,195



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.

PERFORMANCE MEASUREMENTS:

	2011	2012	2013
Homicide/Manslaughter	-	-	-
Rape	-	-	-
Assault Related Crimes	106	102	111
Arson Related Crimes	2	4	3
Robbery	3	2	3
Burglary	60	57	52
Shoplifting	91	103	112
Larceny	287	311	324
Attempt Stealing	-	2	3
Possess/Receive Stolen Property	5	7	9

PERFORMANCE MEASUREMENTS CONTINUED:

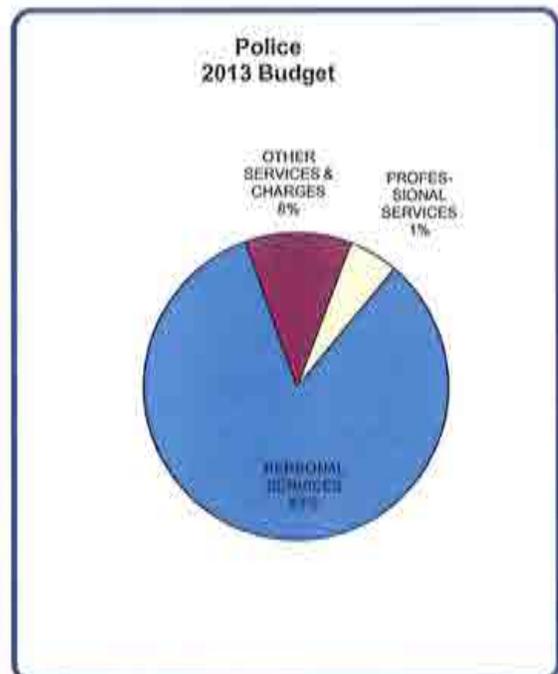
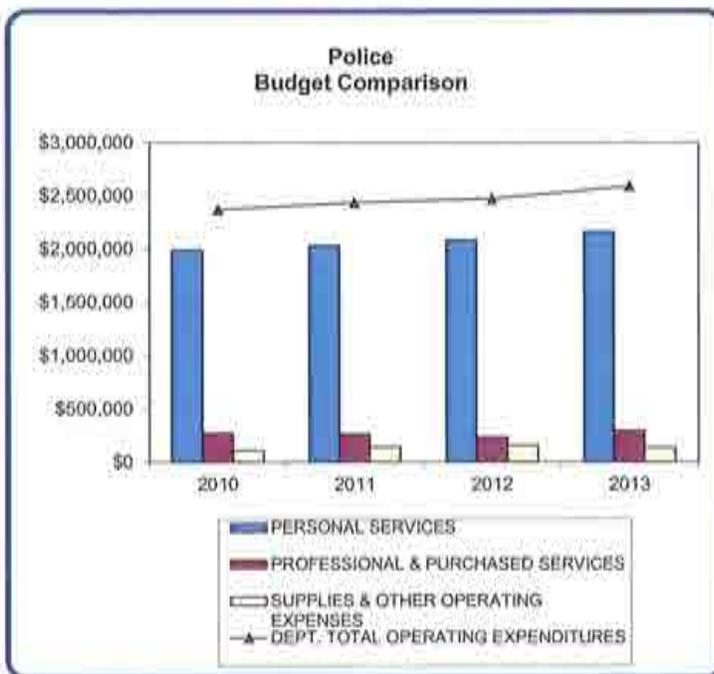
Stolen Vehicles	15	20	19
Recovered Vehicles	2	5	8
Vehicle Tampering	3	6	7
Domestic Violence Crimes	71	82	89
Other Criminal Offenses	1,202	1,185	1,176
Other Offenses	730	705	699
Traffic	7,463	7,486	7,522
Special Detail	28,523	28,608	28,932
K-9 Activity	60	57	62
Explorer Program Activities	62	67	71
School Resource	389	375	368
Dare	70	67	60
Total Calls	39,144	39,251	39,630
Total Reports Filed	2,780	2,669	2,780

DEPARTMENT:	POLICE
FUND: 01	DEPT NUMBER: 14
STAFFING/ETE's:	
Position	2011 2012 2013

Police Chief	1.00	1.00	1.00
Police Captain	1.00	1.00	1.00
Police Lieutenant	4.00	4.00	4.00
Police Sergeant	3.00	3.00	3.00
Detective	2.00	2.00	2.00
Detective-Narcotics	1.00	1.00	1.00
Patrol Officer-DARE/Resource Officer	2.00	2.00	2.00
Patrol Officer	12.00	13.00	13.00
Patrol Officer-Traffic Safety	2.00	2.00	2.00
Court Clerk/Office Supervisor	0.75	0.75	0.75
Police Secretary	1.00	1.00	1.00
Police Records Clerk	1.00	1.00	1.00
	30.75	31.75	31.75

ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013
PERSONAL SERVICES	\$1,992,534	\$2,031,149	\$2,082,580	\$2,160,815
PROFESSIONAL & PURCHASED SERVICES	\$267,906	\$263,108	\$234,398	\$292,000
SUPPLIES & OTHER OPERATING EXPENSES	\$109,349	\$141,725	\$153,753	\$136,275
DEPT. TOTAL OPERATING EXPENDITURES	\$2,369,788	\$2,435,981	\$2,470,731	\$2,589,090

DEPT. TOTAL OPERATING EXPENDITURES	\$2,369,788	\$2,435,981	\$2,470,731	\$2,589,090
PROPERTY	\$0	\$19,293	\$10,140	\$12,000
DEBT SERVICE	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR POLICE	\$2,369,788	\$2,455,274	\$2,480,871	\$2,601,090



DEPARTMENT:

FINANCE

FUND: 01**DEPT NUMBER: 15****PURPOSE:**

The Finance Department accounts for and reports the various sources and uses of City funds as required by Government Auditing Standards and U.S. generally accepted accounting standards. It also manages cash and investments to ensure adequate cash flows while maximizing investment income. In addition, it prepares and assists with monitoring the City's annual budget.

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. Research and analyze GFOA comments and incorporate applicable improvements into future budgets and financial statements.
2. Review and evaluate performance measurements annually.
3. Prepare a new accounting procedures manual after new software implementation and training.
4. Revise the city's current purchasing manual.

PRIOR YEAR ACCOMPLISHMENTS:

1. Implemented GASA Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions.
2. Received an unqualified opinion on the audited 2011 CAFR.
3. Selected new governmental accounting software and began conversion and implementation process.
4. Received first-time awards from GFOA for: Distinguished Budget Award and the Certificate of Achievement for Excellence in Financial Report Award.

PERFORMANCE MEASUREMENTS

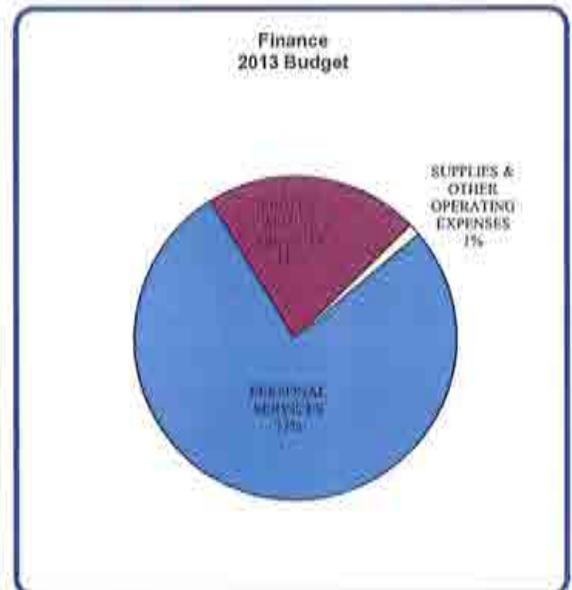
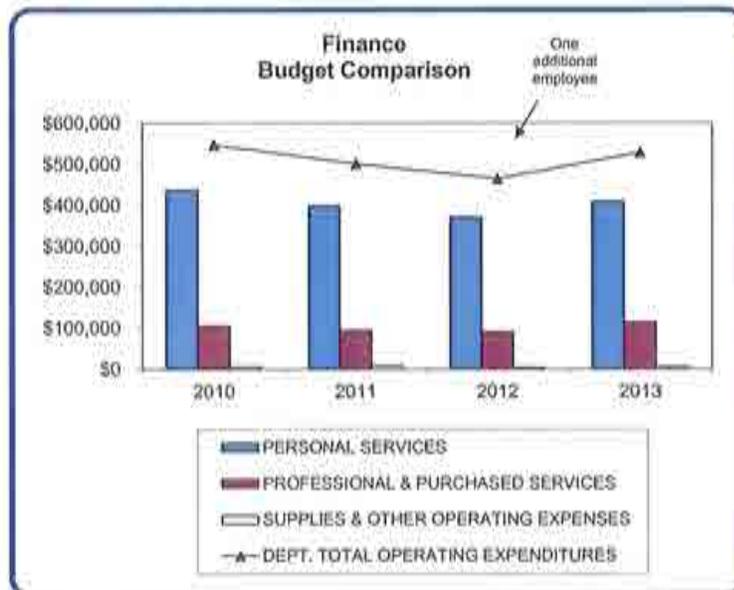
	2011	2012	2013 Est.	Target:
Accounts Payable Processed	8,144	8,779	9,118	
Average Processing Cost per A/P Invoice	\$ 15.96	\$ 15.38	\$ 15.35	\$ 15.00
Accounts Receivable Processed	2,016	2,032	2,045	
Average Processing Cost per A/R Invoice	\$ 33.23	\$ 34.45	\$ 35.70	\$ 28.00
Business Licenses Issued	1,073	1,034	1,052	
Average Staff Cost per License Issued	\$ 20.50	\$ 21.28	\$ 20.91	\$ 20.00
Water Bills Issued	74,658	74,220	74,235	
Average Cost to Issue Utility Bill	\$ 3.75	\$ 4.04	\$ 2.69	\$ 2.50
Average Monthly Utility Bill	\$ 49.56	\$ 52.95	\$ 60.62	
Utility Receipt Entry Cost	\$ 1.00	\$ 1.05	\$ 1.08	\$ 1.00
Tax Bills Assessed	13,641	13,679	13,704	

DEPARTMENT:	FINANCE
FUND: 01	DEPT NUMBER: 15

Position	STAFFING/FTE's:		
	2011	2012	2013
Finance Manager	1.00	1.00	1.00
Assistant Finance Manager	1.00	0.00	0.00
General Ledger Clerk	1.00	1.00	1.00
Accounts Payable Clerk	1.00	1.00	1.00
Payroll/Accounts Receivable Clerk	1.00	1.00	1.00
Special Accounts/Utility Billing Clerk	1.00	1.00	1.00
Utility Billing Clerk	1.00	1.00	1.00
Cashier	1.00	1.50	1.50
	<u>8.00</u>	<u>7.50</u>	<u>7.50</u>

ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	AMENDED BUDGET 2012	ORIGINAL BUDGET 2013
PERSONAL SERVICES	\$436,389	\$398,273	\$370,630	\$408,390
PROFESSIONAL & PURCHASED SERVICES	\$105,233	\$94,291	\$90,195	\$113,610
SUPPLIES & OTHER OPERATING EXPENSES	\$5,123	\$8,246	\$3,319	\$6,225
DEPT. TOTAL OPERATING EXPENDITURES	<u>\$546,745</u>	<u>\$500,810</u>	<u>\$464,144</u>	<u>\$528,225</u>

DEPT. TOTAL OPERATING EXPENDITURES	\$546,745	\$500,810	\$464,144	\$528,225
PROPERTY	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR FINANCE	<u>\$546,745</u>	<u>\$500,810</u>	<u>\$464,144</u>	<u>\$528,225</u>



DEPARTMENT:	COMMUNITY & ECONOMIC DEVELOPMENT
FUND: 01	DEPT NUMBER: 16

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. Establish an operator for the 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.
3. Hold a manufacturing expo for local manufactureres within the area in conjunction with ECC, Washington School District, St. Francis Borgia Regional High School and the Chamber.

PRIOR YEAR ACCOMPLISHMENTS:

1. Attended marketing trips to Chicago, IL, New York, NY and the Lake of the Ozarks, MO with the Missouri Partnership to meet the Site Selectors.
2. Assisted in the marketing efforts of 851 Vossbrink Drive (former Harman building)ri Department of Economic Development.
3. New jobs created through Team Track project from both Canam and CG Power Systems - 185 new jobs.
4. Attended International Economic Development Conference and MO Governor's Conference on Economic Development.

PERFORMANCE MEASUREMENTS:

<u>Description</u>	<u>2011</u>	<u>2012</u>	<u>2013 Est.</u>
New industries moved into City	1	1	6
Expansion of industries	1	-	-
Relocation of industries	-	1	-

STAFFING/FTE's:

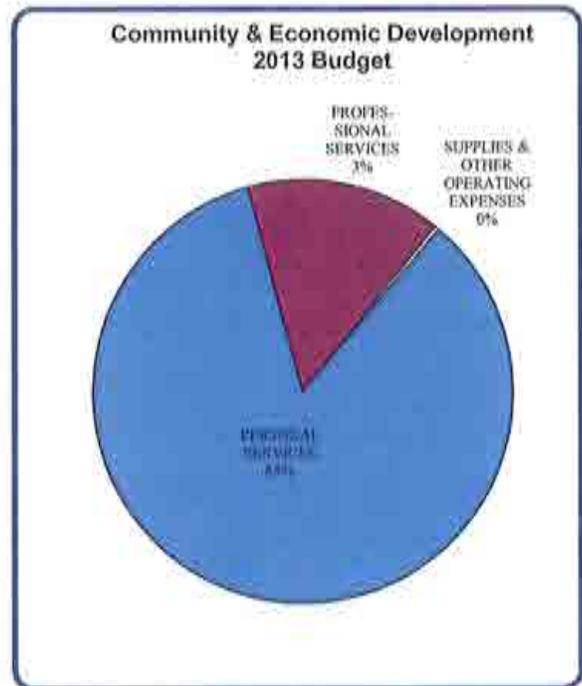
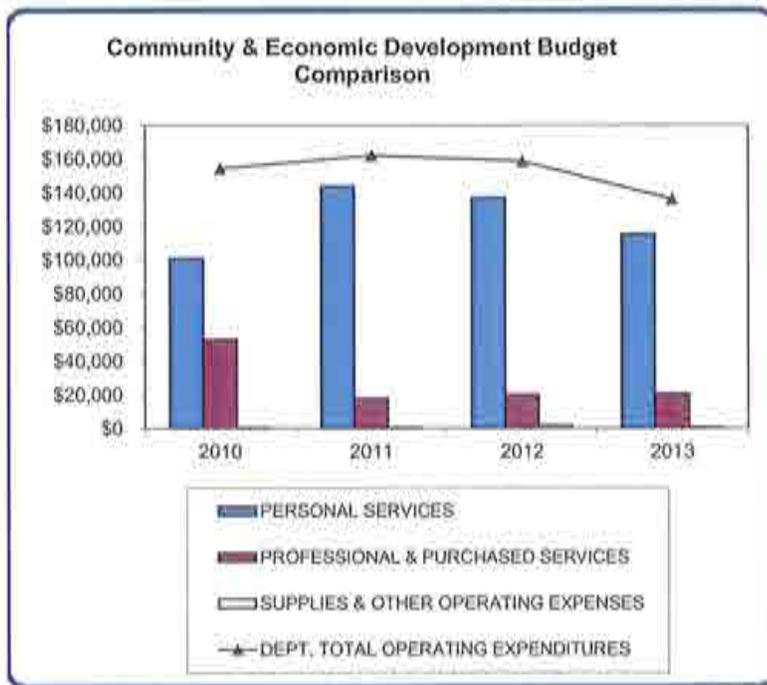
<u>Position</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Economic Development Director	1.50	1.50	1.00

DEPARTMENT:	COMMUNITY & ECONOMIC DEVELOPMENT
FUND: 01	DEPT NUMBER: 16

ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	AMENDED BUDGET 2012	ORIGINAL BUDGET 2013
PERSONAL SERVICES	\$101,035	\$143,933	\$136,911	\$115,295
PROFESSIONAL & PURCHASED SERVICES	\$52,815	\$17,595	\$19,947	\$20,455
SUPPLIES & OTHER OPERATING EXPENSES	\$434	\$406	\$1,753	\$425
DEPT. TOTAL OPERATING EXPENDITURES	\$154,284	\$161,935	\$158,611	\$136,175

DEPT. TOTAL OPERATING EXPENDITURES	\$154,284	\$161,935	\$158,611	\$136,175
DEBT SERVICE	\$0	\$0	\$0	\$1,000

TOTAL BUDGET FOR COMMUNITY & ECONOMIC DEVELOPMENT	\$154,284	\$161,935	\$158,611	\$137,175
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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. Continue 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. Construct phase four of the landfill.
12. Review and evaluate performance measurements annually.
13. Construct the Camp Street Road and Bridge.

PRIOR YEAR ACCOMPLISHMENTS:

1. Managed various transportation improvement including: Madison Street Overlay, Street Sealing, Parking Lots and Alley Resurfacing, Construct Fourteenth Street Road and Bridge improvement..
2. Continued the residential occupancy inspection program.

PERFORMANCE MEASUREMENTS:

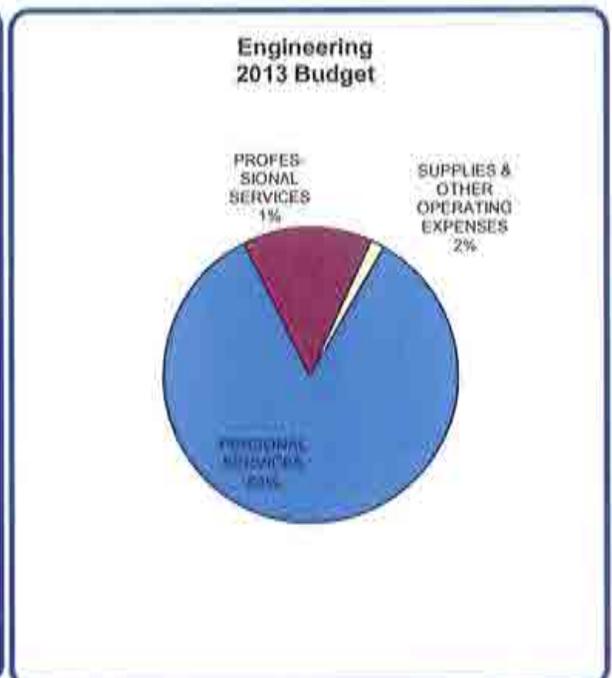
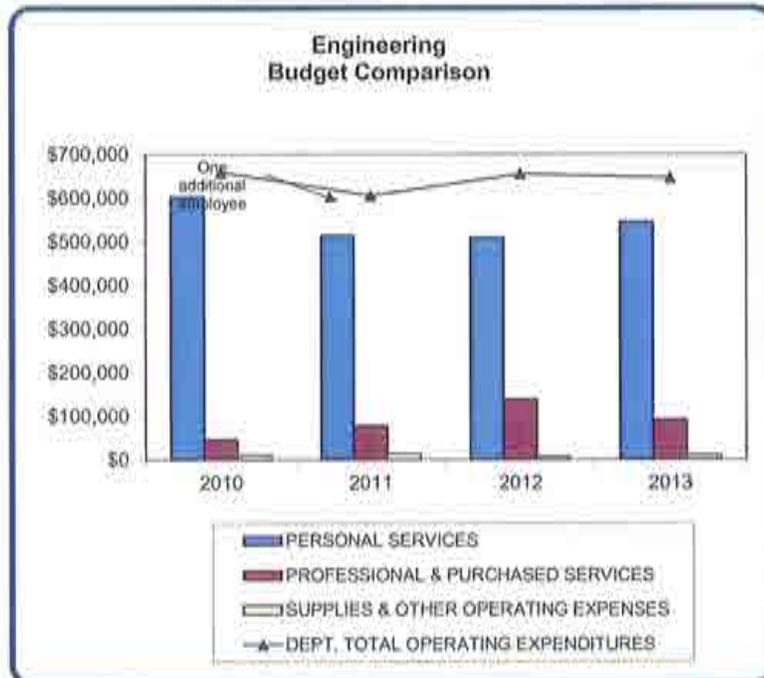
Description	2011	2012 Est.	2013 Est.	Target
Permits Issued	1,300	1350	1400	
Average City Cost to Issue Permits	\$ 107.69	\$ 107.41	\$ 110.71	\$ 105.00
Street Improvements	1.60 M	2.1M	2.5M	

DEPARTMENT:	PLANNING and ENGINEERING SERVICES
FUND: 01	DEPT NUMBER: 17

STAFFING/FTE's:

Position	2011	2012	2013
City Engineer	1.00	1.00	1.00
Director of Planning and Engineering Services	0.25	0.25	0.25
Assistant City Engineer	1.00	1.00	1.00
Building Official	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00
Planning and Engineering Services Secretary	1.00	1.00	1.00
Engineering Clerk	1.00	1.00	1.00
Infrastructure Inspector	0.00	1.00	1.00
	<u>7.25</u>	<u>8.25</u>	<u>1.00</u>

ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	AMENDED BUDGET 2012	ORIGINAL BUDGET 2013
PERSONAL SERVICES	\$601,771	\$513,870	\$508,853	\$544,385
PROFESSIONAL & PURCHASED SERVICES	\$46,203	\$77,870	\$138,349	\$91,795
SUPPLIES & OTHER OPERATING EXPENSES	\$10,733	\$13,242	\$7,460	\$9,900
DEPT. TOTAL OPERATING EXPENDITURES	\$658,707	\$604,983	\$654,662	\$646,080
DEPT. TOTAL OPERATING EXPENDITURES	\$658,707	\$604,983	\$654,662	\$646,080
PROPERTY	\$0	\$0	\$0	\$0
DEBT SERVICE	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR PLANNING AND ENGINEERING SERVICES	\$658,707	\$604,983	\$654,662	\$646,080



DEPARTMENT:	STREET
FUND: 01	DEPT NUMBER: 18

PURPOSE:

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

GOALS:

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

OBJECTIVES:

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

PRIOR YEAR ACCOMPLISHMENTS:

1. Worked with other departments (water, wastewater and park) to complete projects.
2. Contracted out trench repairs.
3. Continue with street, curb & gutter maintenance program.

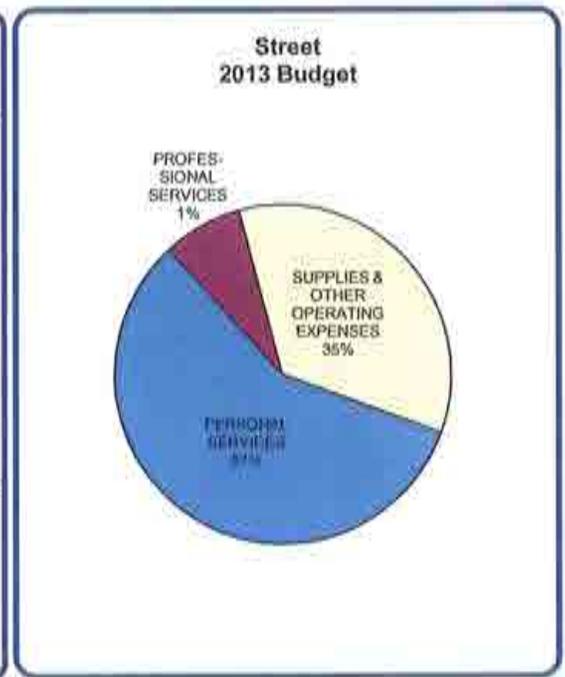
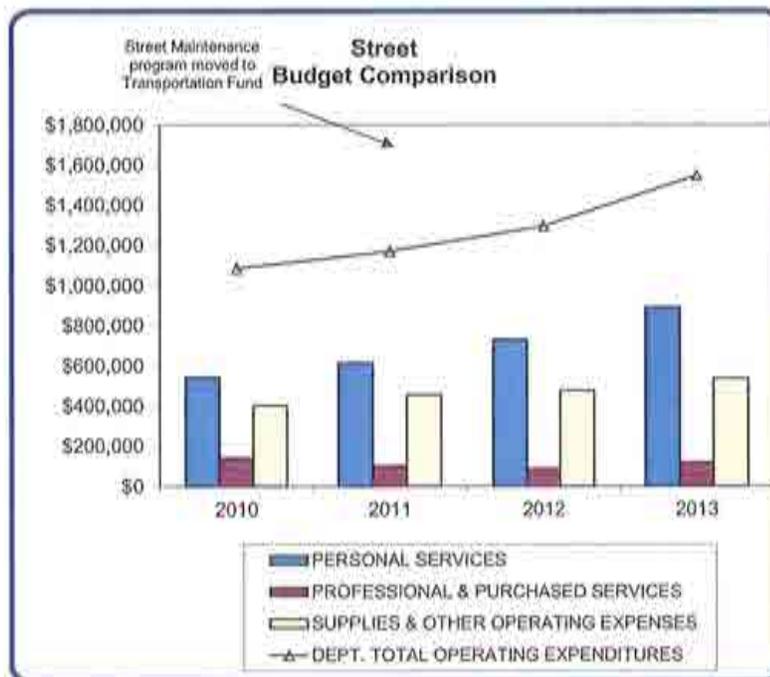
STAFFING/FTE's:

<u>Position</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Street and Sanitation Superintendent	1.00	1.00	1.00
Streets Foreman	1.00	1.00	1.00
Streets Equipment Operator	3.00	3.00	3.00
Streets Lead Laborer	2.00	3.00	3.00
Streets and Sanitation Secretary	1.00	1.00	1.00
Streets Laborer	4.50	4.50	6.00
	<u>12.50</u>	<u>13.50</u>	<u>15.00</u>

DEPARTMENT:	STREET
FUND: 01	DEPT NUMBER: 18

ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	AMENDED BUDGET 2012	ORIGINAL BUDGET 2013
PERSONAL SERVICES	\$542,811	\$614,825	\$732,472	\$890,920
PROFESSIONAL & PURCHASED SERVICES	\$140,531	\$100,861	\$87,133	\$119,060
SUPPLIES & OTHER OPERATING EXPENSES	\$402,488	\$455,369	\$476,479	\$537,150
DEPT. TOTAL OPERATING EXPENDITURES	\$1,085,829	\$1,171,056	\$1,296,084	\$1,547,130

DEPT. TOTAL OPERATING EXPENDITURES	\$1,085,829	\$1,171,056	\$1,296,084	\$1,547,130
PROPERTY	\$0	\$0	\$13,608	\$70,000
DEBT SERVICES	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR STREET	\$1,085,829	\$1,171,056	\$1,309,691	\$1,617,130



DEPARTMENT:	BUILDING & MAINTENANCE
FUND: 01	DEPT NUMBER: 19

PURPOSE:

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

GOALS:

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

OBJECTIVES:

1. Provide safe, healthy and inspiring work environment.
2. Perform day to day cleaning, maintenance, repair and upgrading of existing buildings in a manner which strives to meet expectations of citizens, elected officials, and employees.
3. Keep all buildings, existing and new in excellent state of repair.
4. Be proficient in the operation and daily maintenance of all climate control systems.
5. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Upgraded audio/visual equipment in the City Council Chambers.

PERFORMANCE MEASUREMENTS:

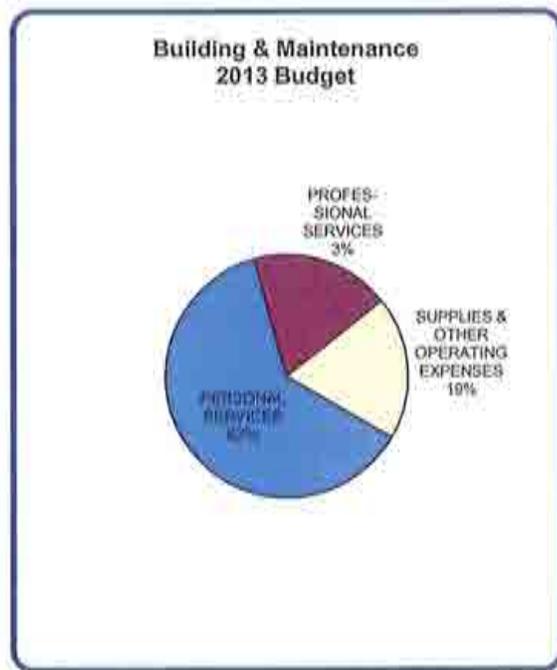
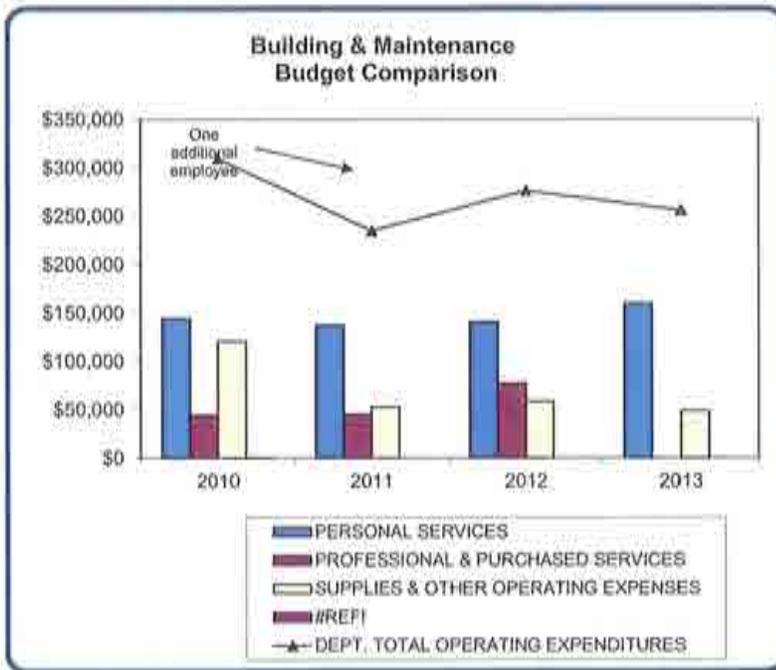
<u>Description</u>	<u>2011</u>	<u>2012</u>	<u>2013 Est.</u>
HVAC System Maintenance	4	4	4
Pest Control	4	4	4
Elevator Inspection	2	2	2

STAFFING/FTE's:

<u>Position</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Building Maintenance Supervisor	1.00	1.00	1.00
Custodian	2.50	2.50	2.00
	3.50	3.50	3.00

DEPARTMENT:	BUILDING & MAINTENANCE
FUND: 01	DEPT NUMBER: 19

ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	FINAL BUDGET 2012	ORIGINAL BUDGET 2013
PERSONAL SERVICES	\$144,315	\$137,135	\$140,872	\$159,675
PROFESSIONAL & PURCHASED SERVICES	\$44,392	\$45,072	\$77,231	\$47,810
SUPPLIES & OTHER OPERATING EXPENSES	\$120,779	\$52,527	\$58,170	\$48,500
DEPT. TOTAL OPERATING EXPENDITURES	\$309,486	\$234,734	\$276,273	\$255,985
DEPT. TOTAL OPERATING EXPENDITURES	\$309,486	\$234,734	\$276,273	\$255,985
PROPERTY	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR BUILDING & MAINTENANCE	\$309,486	\$234,734	\$276,273	\$255,985



DEPARTMENT:	INFORMATION TECHNOLOGY
FUND: 01	DEPT NUMBER: 20

PURPOSE:

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

GOALS:

1. 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. Provide faster and better decision making through technology.
2. Decrease cost and downtime.
3. Deliver a competitive advantage to the city.
4. Maintain current software by performing necessary updates.
5. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Virtualized the city server.
2. Began virtualizing the desktops.
3. Updated the finance software for the virtualization project.
4. Updated the library hardware.
5. Automated the library software.

PERFORMANCE MEASUREMENTS:

	2011	2012 Est.	2013 Est.
Internet Service Calls	49	45	42
Communication Service Calls	75	72	70
AS/400 Service Calls	46	49	-
Application Service Calls	1,657	1,675	1,705
Hardware Service Calls	131	145	157
City Web Site Hits (average per week)	1,625	1,650	1,675
Total	3,534	3,636	3,649

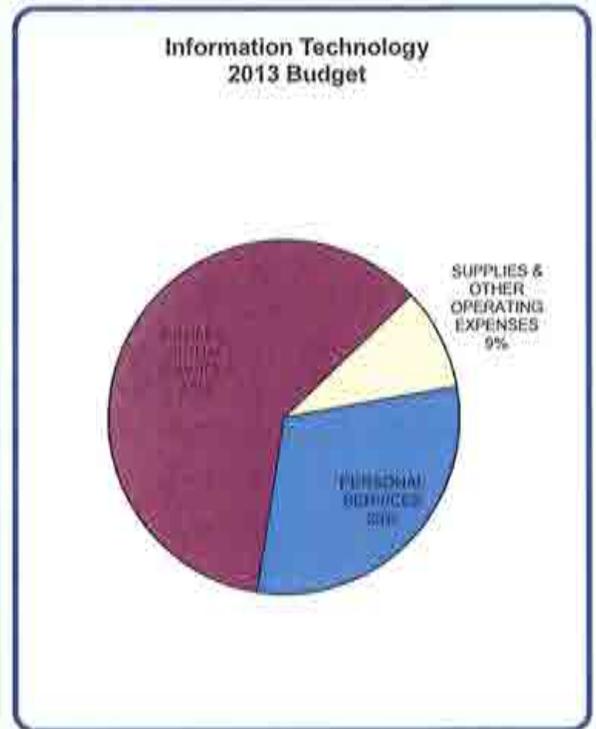
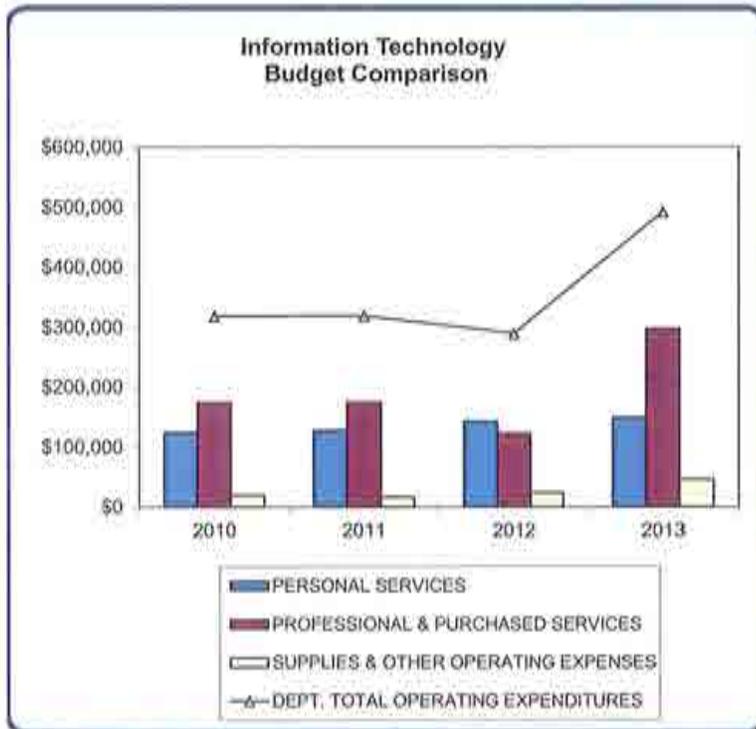
STAFFING/FTE's:

Position	2011	2012	2013
Information Technology Manager	1.00	1.00	1.00
Information Technology Specialist	1.00	1.00	1.00
	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

DEPARTMENT:	INFORMATION TECHNOLOGY
FUND: 01	DEPT NUMBER: 20

ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	AMENDED BUDGET 2012	ORIGINAL BUDGET 2013
PERSONAL SERVICES	\$124,432	\$128,140	\$142,971	\$148,980
PROFESSIONAL & PURCHASED SERVICES	\$174,203	\$174,463	\$122,722	\$297,170
SUPPLIES & OTHER OPERATING EXPENSES	\$19,766	\$16,376	\$23,785	\$45,800
DEPT. TOTAL OPERATING EXPENDITURES	\$318,401	\$318,980	\$289,478	\$491,950

DEPT. TOTAL OPERATING EXPENDITURES	\$318,401	\$318,980	\$289,478	\$491,950
PROPERTY	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR I.T.	\$318,401	\$318,980	\$289,478	\$491,950



DEPARTMENT:	PARKS & RECREATION
FUND: 01	DEPT NUMBER: 21

PURPOSE:

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

MISSION STATEMENT:

The Parks and Recreation Department 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.
8. Develop comprehensive plan.

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.

PERFORMANCE MEASUREMENTS:

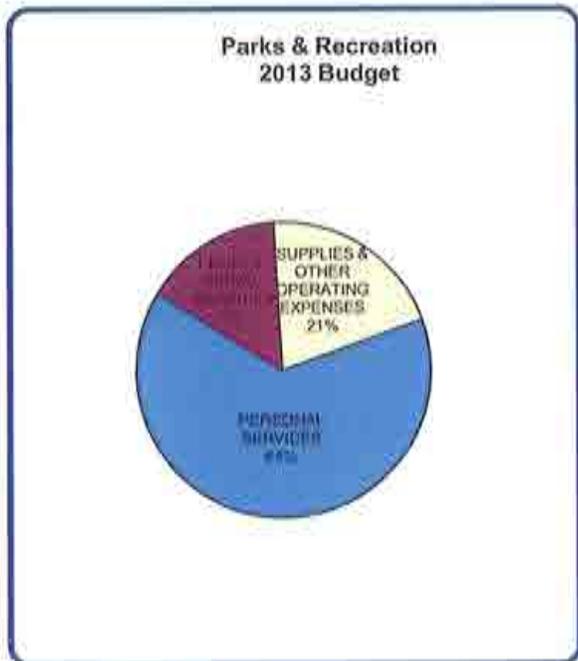
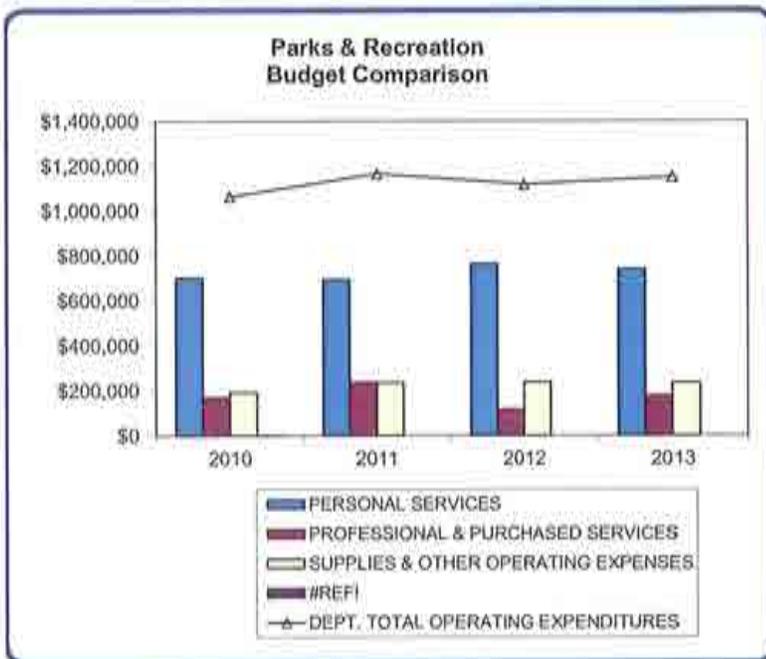
<u>Description</u>	<u>2011</u>	<u>2012 Est.</u>	<u>2013 Est.</u>
Park Facilities	12	15	15
Playgrounds	7	8	8

STAFFING/FTE's:

<u>Position</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Parks & Recreation Director	1.00	1.00	1.00
Parks & Recreation Foreman	1.00	0.00	0.00
Recreation Coordinator	0.50	0.50	0.50
Parks and Recreation Lead Laborer	2.00	2.00	2.00
Parks and Recreation Equipment Operator	1.00	1.00	1.00
Parks and Recreation Secretary	1.00	1.00	1.00
Parks and Recreation Laborer	7.00	7.00	7.00
	<hr/> 13.50	<hr/> 12.50	<hr/> 12.50

DEPARTMENT:	PARKS & RECREATION
FUND: 01	DEPT NUMBER: 21

ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	AMENDED BUDGET 2012	ORIGINAL BUDGET 2013
PERSONAL SERVICES	\$701,639	\$694,015	\$763,501	\$740,165
PROFESSIONAL & PURCHASED SERVICES	\$170,167	\$238,091	\$116,295	\$176,360
SUPPLIES & OTHER OPERATING EXPENSES	\$191,916	\$235,198	\$237,975	\$234,360
DEPT. TOTAL OPERATING EXPENDITURES	\$1,063,722	\$1,165,304	\$1,117,771	\$1,150,885
DEPT. TOTAL OPERATING EXPENDITURES	\$1,063,722	\$1,165,304	\$1,117,771	\$1,150,885
CAPITAL	\$22,907	\$81,314	\$24,785	\$47,500
TOTAL BUDGET FOR PARKS DEPT.	\$1,086,629	\$1,246,618	\$1,142,556	\$1,198,385



DEPARTMENT:	SPECIAL ACTIVITIES
FUND: 01	DEPT NUMBER: 21.230

PURPOSE:

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

GOALS:

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

OBJECTIVES:

1. To continue to provide quality recreational activities for the community.
2. Use program evaluations to improve and enhance existing programs.
3. 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.

PERFORMANCE MEASUREMENTS:

<u>Description</u>	<u>2011</u>	<u>2012 Est.</u>	<u>2013 Est.</u>
Programs offered	105	115	125

STAFFING/FTE's:

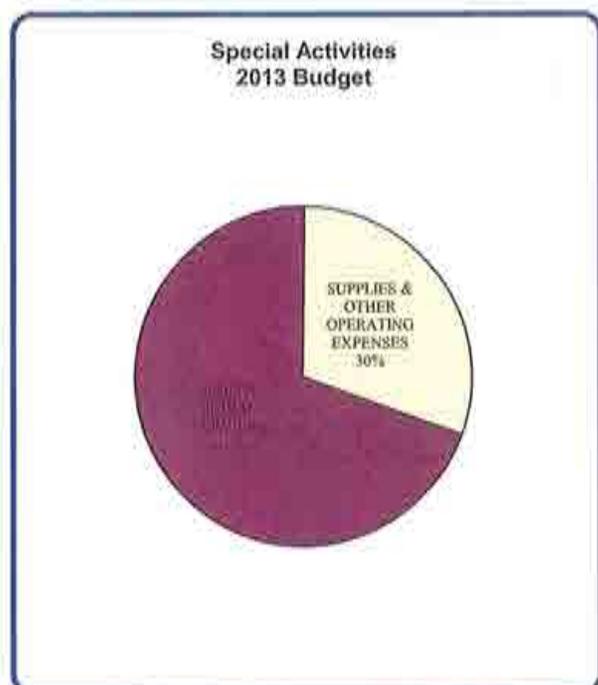
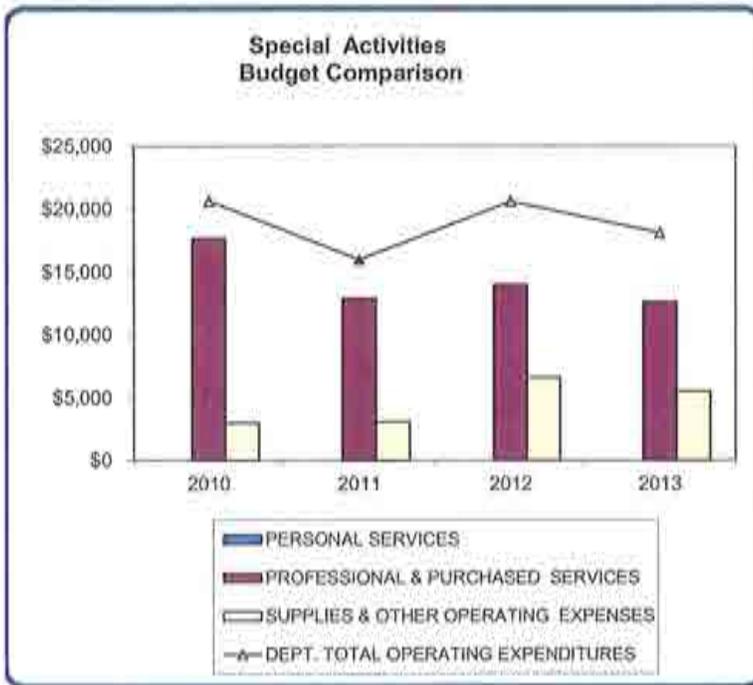
<u>Position</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Recreation Coordinator	0.50	0.50	0.50

DEPARTMENT:	SPECIAL ACTIVITIES
FUND: 01	DEPT NUMBER: 21.230

ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	AMENDED BUDGET 2012	ORIGINAL BUDGET 2013
PERSONAL SERVICES	\$0	\$0	\$0	\$0
PROFESSIONAL & PURCHASED SERVICES	\$17,662	\$12,900	\$14,000	\$12,600
SUPPLIES & OTHER OPERATING EXPENSES	\$2,980	\$3,100	\$6,600	\$5,500
DEPT. TOTAL OPERATING EXPENDITURES	\$20,642	\$16,000	\$20,600	\$18,100

DEPT. TOTAL OPERATING EXPENDITURES	\$20,642	\$16,000	\$20,600	\$18,100
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TOTAL BUDGET FOR SPECIAL ACTIVITIES	\$20,642	\$16,000	\$20,600	\$18,100
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DEPARTMENT:	CAMP WASHINGTON
FUND: 01	DEPT NUMBER: 21.250

PURPOSE:

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

GOALS:

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

OBJECTIVES:

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

PRIOR YEAR ACCOMPLISHMENTS:

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

PERFORMANCE MEASUREMENTS:

<u>Description</u>	<u>2011</u>	<u>2012 Est.</u>	<u>2013 Est.</u>
Enrollment	150	150	150

STAFFING/FTE's:

<u>Position</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Lead Counselor	1.00	1.00	1.00
Assistant Lead Counselor	1.00	1.00	1.00
Counselors	11.00	11.00	11.00
	<u>13.00</u>	<u>13.00</u>	<u>13.00</u>

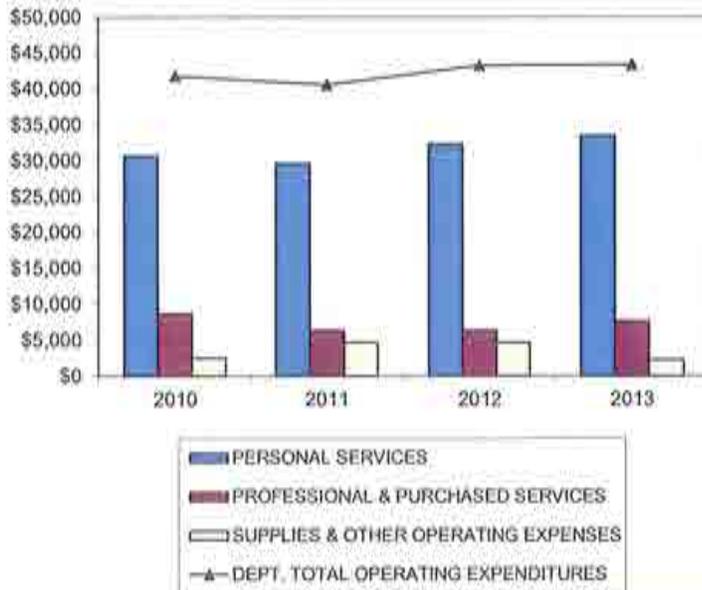
DEPARTMENT:	CAMP WASHINGTON
FUND: 01	DEPT NUMBER: 21.250

ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	AMENDED BUDGET 2012	ORIGINAL BUDGET 2013
PERSONAL SERVICES	\$30,659	\$29,600	\$32,300	\$33,450
PROFESSIONAL & PURCHASED SERVICES	\$8,679	\$6,300	\$6,300	\$7,620
SUPPLIES & OTHER OPERATING EXPENSES	\$2,452	\$4,625	\$4,625	\$2,250
DEPT. TOTAL OPERATING EXPENDITURES	\$41,790	\$40,525	\$43,225	\$43,320

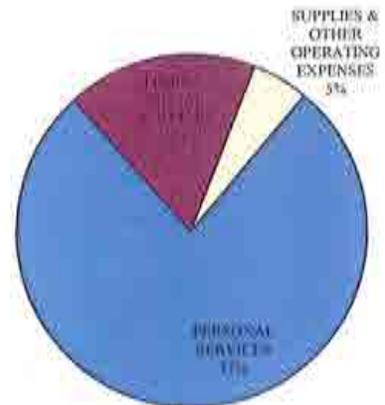
DEPT. TOTAL OPERATING EXPENDITURES	\$41,790	\$40,525	\$43,225	\$43,320
PROPERTY	\$0	\$0	\$0	\$0

TOTAL BUDGET FOR CAMP WASHINGTON	\$41,790	\$40,525	\$43,225	\$43,320
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**Camp Washington
Budget Comparison**



**Camp Washington
2013 Budget**



DEPARTMENT:	BIG DRIVER
FUND: 01	DEPT NUMBER: 21.215

PURPOSE:

To provide the public with a miniature golf course and driving range to add to the quality of the recreation services the City provides.

GOALS:

1. To provide the public with miniature golf and driving range opportunities.

OBJECTIVES:

1. To continue to provide quality recreational activities for the community.
2. Market this new program.
3. Review the current rate schedule to determine if the City's rates are in line with other communities.
4. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Leased property and began operating this new activity.

PERFORMANCE MEASUREMENTS:

<u>Description</u>	<u>2011</u>	<u>2012 Est.</u>	<u>2013 Est.</u>
# of Customers	0	3152	3500

STAFFING/FTE's:

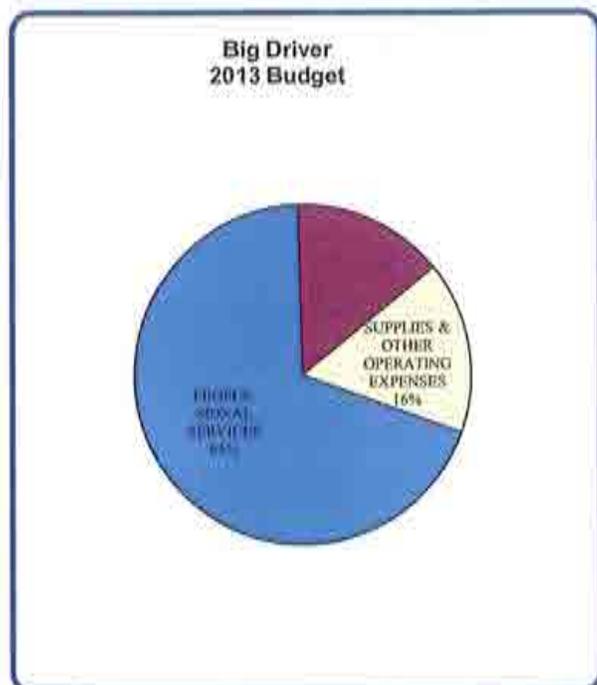
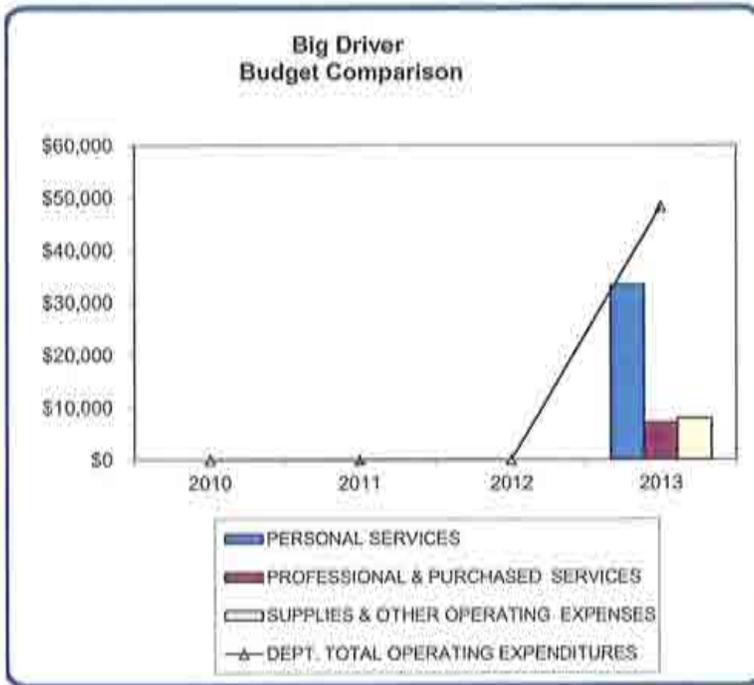
<u>Position</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
PT Cashiers	2.00	2.00	2.00
PT Grounds Maintenance	1.00	1.00	1.00
	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

DEPARTMENT:	BIG DRIVER
FUND: 01	DEPT NUMBER: 21.215

ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	AMENDED BUDGET 2012	ORIGINAL BUDGET 2013
PERSONAL SERVICES	\$0	\$0	\$0	\$33,375
PROFESSIONAL & PURCHASED SERVICES	\$0	\$0	\$0	\$7,040
SUPPLIES & OTHER OPERATING EXPENSES	\$0	\$0	\$0	\$7,925
DEPT. TOTAL OPERATING EXPENDITURES	\$0	\$0	\$0	\$48,340

DEPT. TOTAL OPERATING EXPENDITURES	\$0	\$0	\$0	\$48,340
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TOTAL BUDGET FOR SPECIAL ACTIVITIES	\$0	\$0	\$0	\$48,340
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DEPARTMENT:	AQUATIC CENTER
FUND: 01	DEPT NUMBER: 22

PURPOSE:

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

GOALS:

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

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 men'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.

PERFORMANCE MEASUREMENTS:

<u>Description</u>	<u>2011</u>	<u>2012 Est.</u>	<u>2013 Est.</u>
Pool passes issued	250	260	270
Average monthly attendance	5900	6000	6100

STAFFING/FTE's:

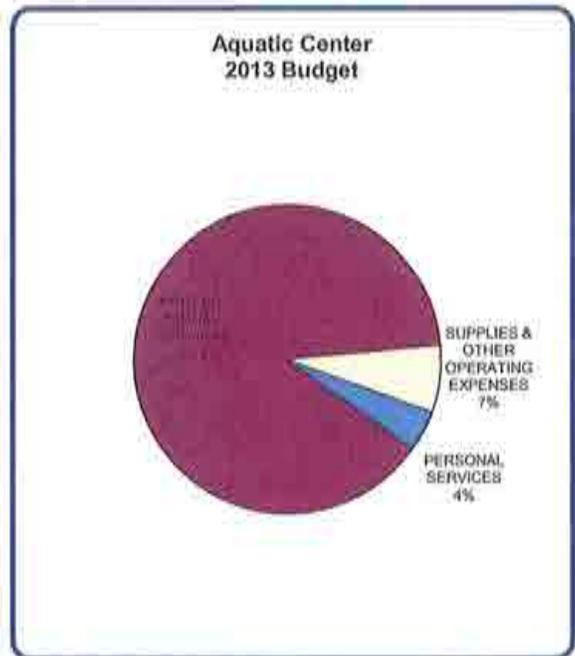
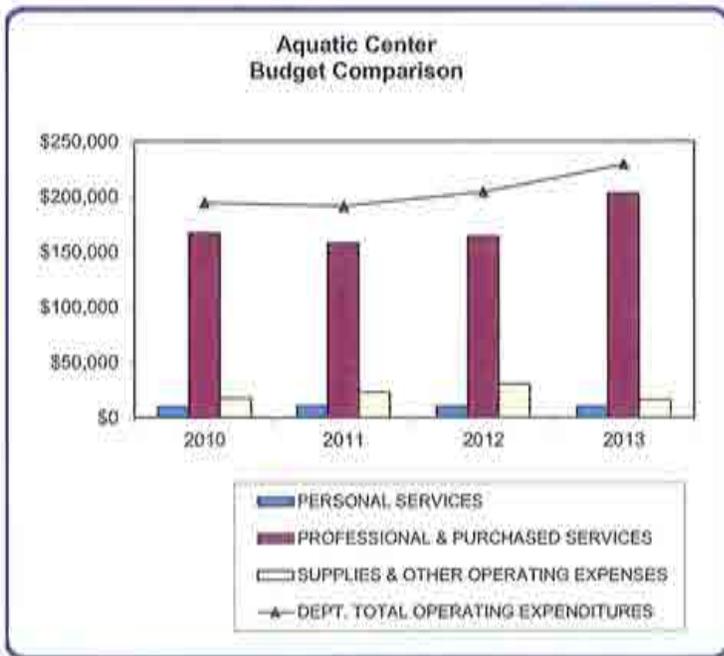
<u>Position</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>Part-time Seasonal Personnel:</u>			
Cashiers	1.50	1.50	1.50
Sub-Cashiers	2.00	2.00	2.00
	<hr/>	<hr/>	<hr/>
	3.50	3.50	3.50
<u>Contracted Services:</u>			
Manager/Asst. Manager	2.00	2.00	2.00
Aquatic Program Manager	1.00	1.00	1.00
Lifeguards	1.00	1.00	1.00
Sub-Lifeguards	10.00	10.00	10.00
Concessionaries	9.00	9.00	9.00
Sub-Concessionaries	2.00	2.00	2.00
Maintenance Personnel	2.00	2.00	2.00
Sub-Maintenance	2.00	2.00	2.00

DEPARTMENT:	AQUATIC CENTER
FUND: 01	DEPT NUMBER: 22

ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	AMENDED BUDGET 2012	ORIGINAL BUDGET 2013
PERSONAL SERVICES	\$9,758	\$10,512	\$10,216	\$9,930
PROFESSIONAL & PURCHASED SERVICES	\$167,080	\$157,819	\$163,845	\$203,160
SUPPLIES & OTHER OPERATING EXPENSES	\$17,565	\$22,892	\$30,298	\$16,100
DEPT. TOTAL OPERATING EXPENDITURES	\$194,403	\$191,223	\$204,359	\$229,190

DEPT. TOTAL OPERATING EXPENDITURES	\$194,403	\$191,223	\$204,359	\$229,190
PROPERTY	\$0	\$0	\$0	\$0

TOTAL BUDGET FOR AQUATIC CENTER	\$194,403	\$191,223	\$204,359	\$229,190
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DEPARTMENT:	AIRPORT
FUND: 01	DEPT NUMBER: 26

PURPOSE:

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

GOALS:

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

OBJECTIVES:

- 1 Purchase additional land for aircraft safety and additional future hanger space.

PRIOR YEAR ACCOMPLISHMENTS:

- 1 Began construction of new 12 unit T-hanger which is expected to be completed in 2013.

PERFORMANCE MEASUREMENTS:

<u>Description</u>	<u>2011</u>	<u>2012 Est.</u>	<u>2013 Est.</u>
Airplane hangars rented	24	24	24
Average monthly flights-large aircraft only	10	10	12
Average monthly gas sales (gallons)	3500	3500	3600

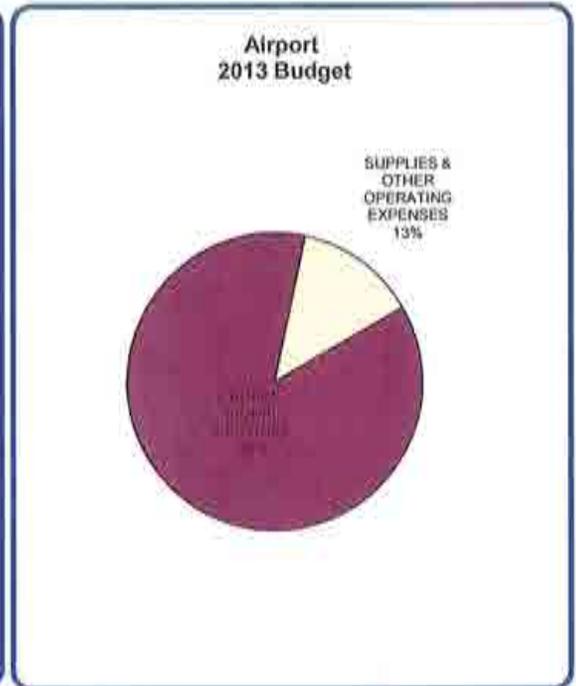
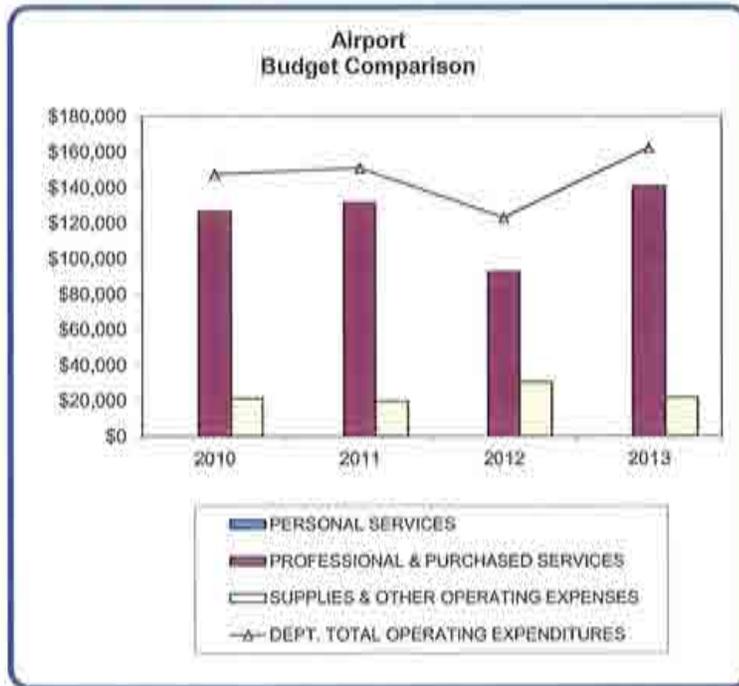
STAFFING:

No City Employees

DEPARTMENT:	AIRPORT
FUND: 01	DEPT NUMBER: 26

ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	AMENDED BUDGET 2012	ORIGINAL BUDGET 2013
PERSONAL SERVICES	\$0	\$0	\$0	\$0
PROFESSIONAL & PURCHASED SERVICES	\$126,353	\$131,361	\$92,527	\$140,500
SUPPLIES & OTHER OPERATING EXPENSES	\$21,102	\$19,526	\$30,349	\$21,600
DEPT. TOTAL OPERATING EXPENDITURES	\$147,455	\$150,887	\$122,876	\$162,100

DEPT. TOTAL OPERATING EXPENDITURES	\$147,455	\$150,887	\$122,876	\$162,100
PROPERTY	\$11,420	\$0	\$0	\$0
TOTAL BUDGET FOR AIRPORT	\$158,875	\$150,887	\$122,876	\$162,100

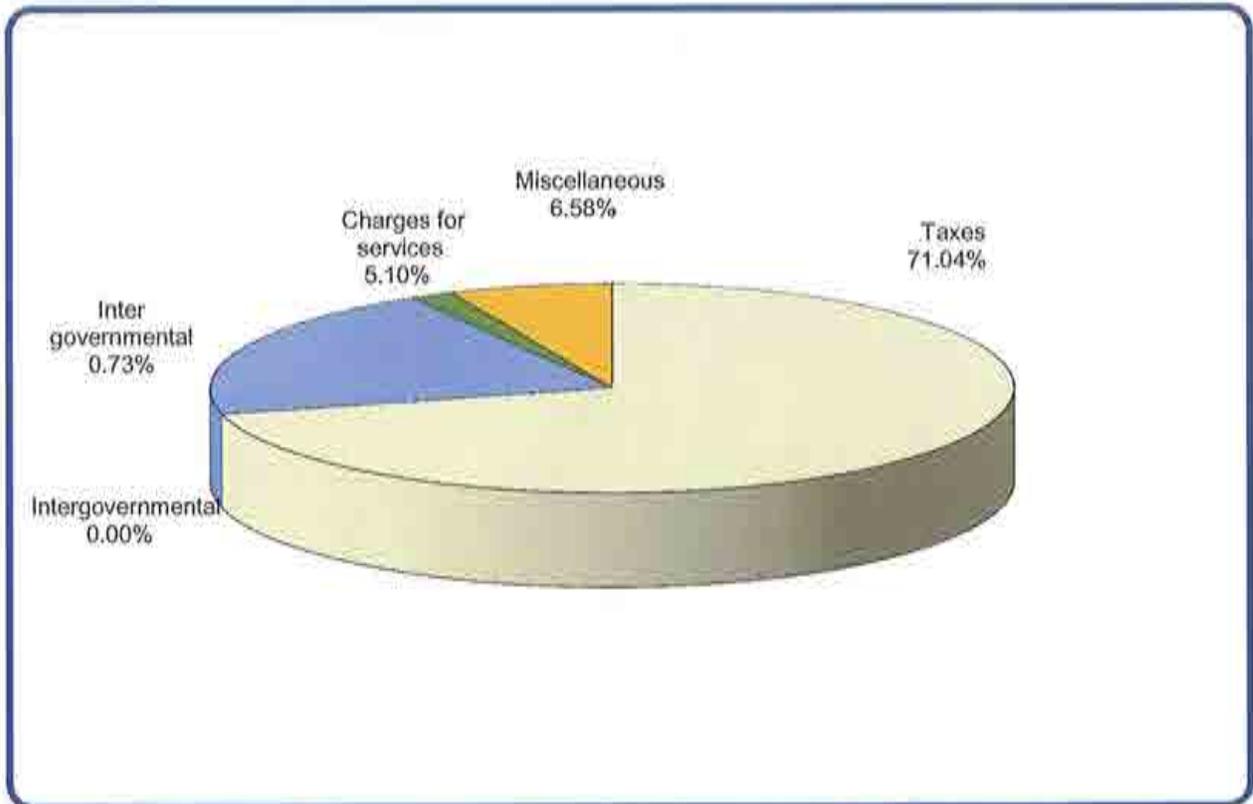


SPECIAL REVENUE FUNDS-COMBINED

CITY OF WASHINGTON, MISSOURI
SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

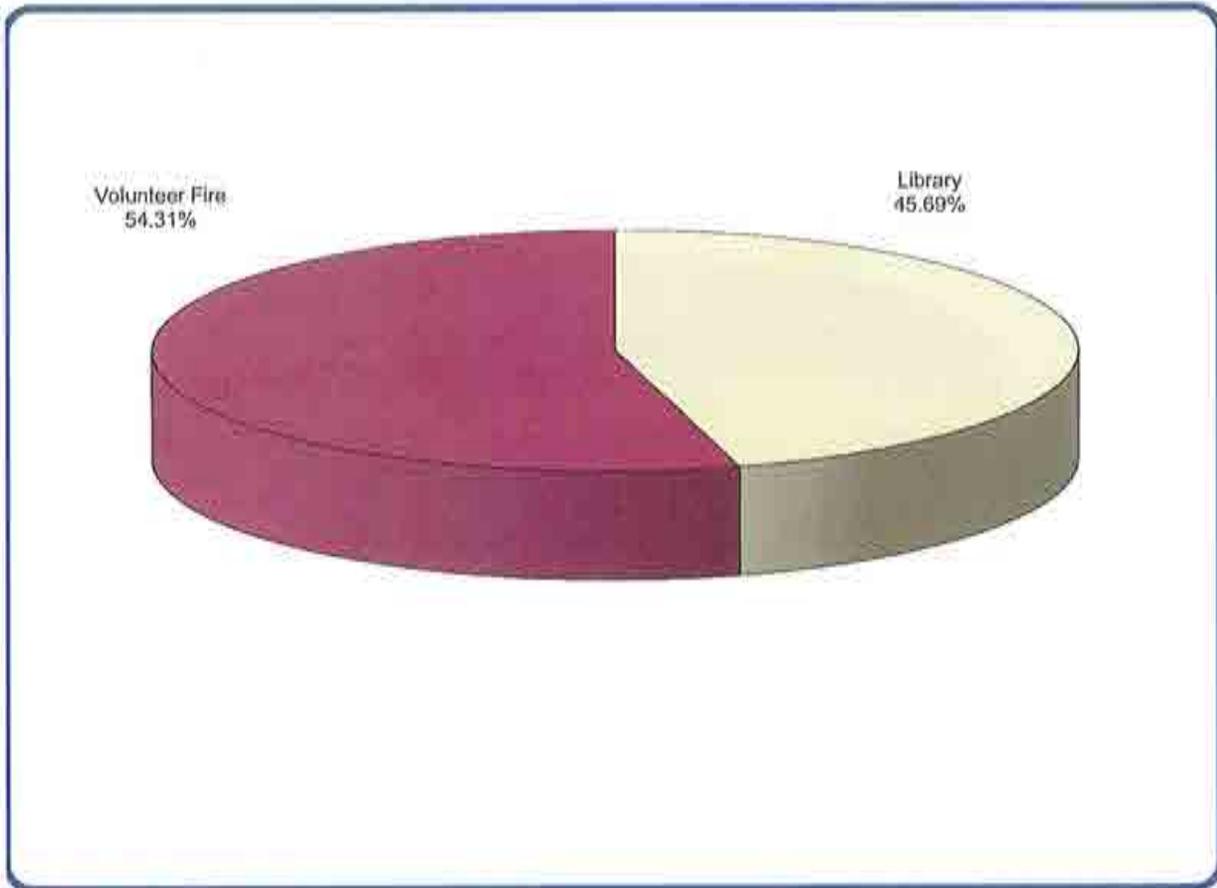
	Library	Volunteer Fire	2013 Projected Budget	2012 Final Budget	2012 Estimated Actual
REVENUES					
Taxes	\$ 170,285	\$ -	\$ 170,285	\$ 173,905	\$ 177,195
Intergovernmental	-	-	-	-	2,180
Charges for services	46,600	5,400	52,000	50,000	49,410
Fines	2,000	-	2,000	1,200	3,125
Investment income	1,500	3,000	4,500	14,600	12,440
Rents	-	8,100	8,100	8,100	8,065
Donations	6,000	500	6,500	6,500	20,910
TOTAL REVENUES	235,385	17,000	252,385	260,305	273,325
EXPENDITURES					
Personal services	311,645	241,915	553,560	541,655	448,315
Operation & maintenance	184,730	330,165	514,895	472,570	436,995
Capital outlay	-	18,000	18,000	62,500	49,980
TOTAL EXPENDITURES	496,375	590,080	1,086,455	1,076,725	935,290
REVENUES OVER (UNDER) EXPENDITURES	(260,990)	(573,080)	(834,070)	(816,420)	(661,965)
OTHER FINANCING SOURCES (USES)					
Transfer in - Tax subsidy from General Fund	-	605,000	605,000	610,000	564,160
Transfers in	256,000	-	256,000	230,000	220,910
TOTAL OTHER FINANCING SOURCES (USES)	256,000	605,000	861,000	840,000	789,805
NET CHANGE IN FUND BLANCE	(4,990)	31,920	26,930	\$ 23,580	\$ 127,840
ESTIMATED FUND BALANCES, OCTOBER 1	165,910	666,210	832,120		
Less: Funding Requirements					
15% Fund Balance, committed for operations	(74,460)	(85,810)	(160,270)		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2013	\$ 86,460	\$ 612,320	\$ 698,780		

City of Washington Special Revenue Funds Revenues & Other Sources



<u>Revenue</u>	<u>Original Budget 2013</u>	<u>Percent of Total</u>	<u>Increase/decrease from prev. yr.</u>	<u>Percent of Increase/decrease</u>
Taxes	179,285	20.82%	9,350	5.50%
Intergovernmental	-	0.00%	(7,000)	-100.00%
Charges for services	52,000	6.04%	(3,500)	-6.31%
Investment income	4,500	0.52%	(7,500)	-62.50%
Miscellaneous	16,600	1.93%	(38,500)	-69.87%
Total Revenues	1,113,385	100.00%	(19,735)	-1.74%
Other Financing Sources	\$861,000			

City of Washington Special Revenue Funds Expenditures by Fund



<u>Expenditures</u>	<u>Original Budget 2013</u>	<u>Percent of Total</u>	<u>Increase/ decrease from prev. yr.</u>	<u>Percent of Increase/ decrease</u>
Library	\$496,375	45.69%	\$ 24,710	9.90%
Volunteer Fire	590,080	54.31%	64,190	10.75%
Total Expenditures	\$1,086,455	100.00%	\$88,900	3.70%

SPECIAL REVENUE FUNDS-INDIVIDUAL FUNDS

DEPARTMENT:	LIBRARY
FUND: 03	DEPT NUMBER: 23

PURPOSE:

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

GOALS:

Collections:

1. Replace worn and outdated materials and expand print and AV collections.
2. Promote use of existing online resources.
3. Create a home school/parenting section.

Services:

1. Provide more computers in adult and children's areas.
2. Create new website for library

Programming:

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

Personnel:

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

Facility:

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

Public Relations:

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

Funding:

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

OBJECTIVES:

1. Add 4 computers to adult area.
2. Review and evaluate performance measurements annually.
3. Initiate website design process for a separate library website.
4. Provide beginner level computer classes for adults.
5. Send a library clerk to Library Skills Institute.
6. Continue to weed out dated materials and replace with current editions.
7. Sponsor Read from the Start Workshops quarterly.

DEPARTMENT:	LIBRARY
FUND: 03	DEPT NUMBER: 23

PRIOR YEAR ACCOMPLISHMENTS:

1. Obtained grant from United Way and Dollar General / YALSA
2. Completed construction of expanded / renovated building.
3. Moved library back to permanent location.
4. Serviced over 1000 residents in the Summer Reading Program.
5. Sold unwanted furniture and fixtures, garnering \$5,582.00
6. Prepared a 5-year operating budget beginning with 2012 budget.
7. Completed policy manual and updated Board of Trustees by-laws.
8. Added 11 computers to public computing areas.
9. Serviced nearly 5000 patrons through adult and juvenile programs

PERFORMANCE MEASUREMENTS:

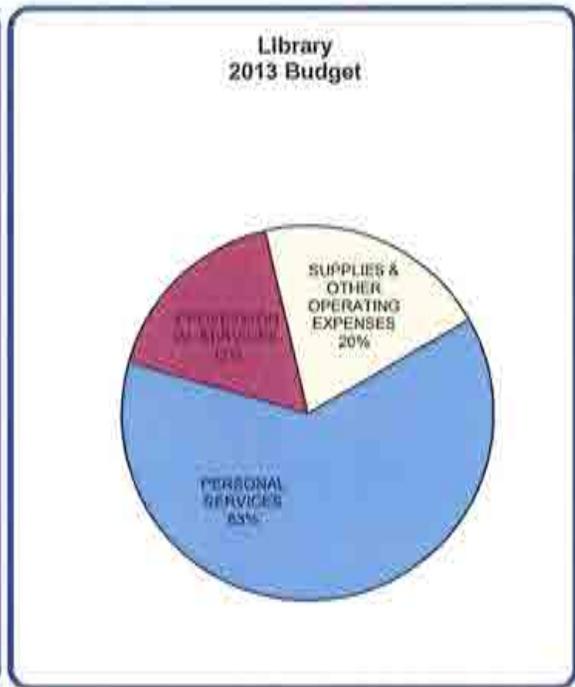
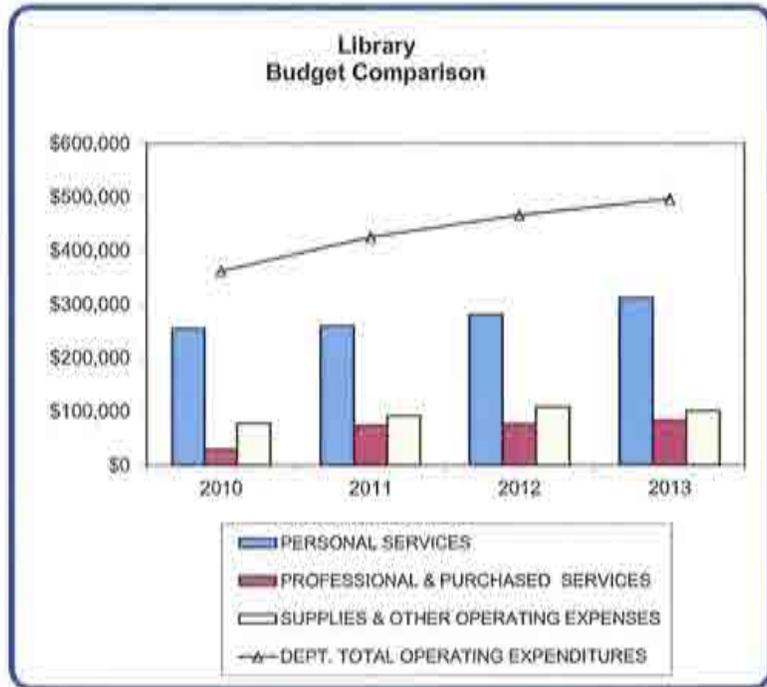
Description	2011	2012	2013 Est.
Check outs	132,360	180,000	195,000
Passport Fees Collected	8,900	9,000	9,100
Yearly door count	122,000	125,000	127,000
Public computer usage	21,370	25,000	27,000

STAFFING/FTE's:

Position	2011	2012	2013
Librarian	1.00	1.00	1.00
Assistant Librarian	1.00	1.00	1.00
Children's Librarian	1.00	1.00	1.00
Clerk	1.00	1.00	1.00
Part-Time Clerk	3.00	6.00	6.00
Part-Time Shelves	4.00	5.00	5.00
	11.00	15.00	15.00

DEPARTMENT:	LIBRARY
FUND: 03	DEPT NUMBER: 23

ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	AMENDED BUDGET 2012	AMENDED BUDGET 2013
PERSONAL SERVICES	\$254,840	\$260,001	\$280,823	\$311,645
PROFESSIONAL & PURCHASED SERVICES	\$29,453	\$73,784	\$76,530	\$83,690
SUPPLIES & OTHER OPERATING EXPENSES	\$78,100	\$91,688	\$108,776	\$101,040
DEPT. TOTAL OPERATING EXPENDITURES	\$362,393	\$425,473	\$466,128	\$496,375
DEPT. TOTAL OPERATING EXPENDITURES	\$362,393	\$425,473	\$466,128	\$496,375
PROPERTY	\$58,915	-\$26,740	\$11,714	\$0
TOTAL BUDGET FOR LIBRARY	\$421,308	\$398,733	\$477,842	\$496,375



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. Continue working with the citizen review committee to improve fire prevention efforts.
4. Completion of Phase II of the Training center.

OBJECTIVES:

1. Continue efforts to further recruitment drives.
2. 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.
3. Saves lives, property and money by building upon the fire prevention code enforcement successes currently achieved through the Property Maintenance Code Inspection program.
4. Coordinate and support fire prevention, preplan inspections with the City of Washington Building Department as recommended by the Citizens Code Review Committee.
5. Implement the plan approved by the Half-cent Sales Tax committee.
6. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Began construction of the Fire Training Center Phase III.

PERFORMANCE MEASUREMENTS:

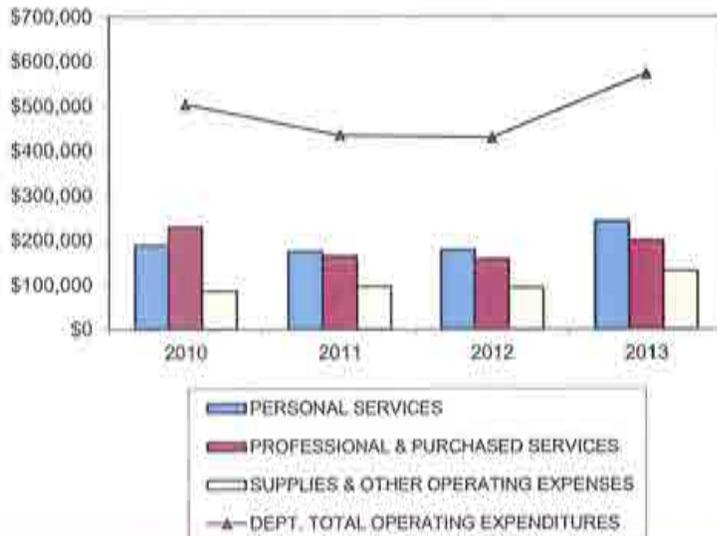
	2011	2012	2013 Est.
Number of Calls	712	602	650
Average Response Time	4:55	5:02	5:03
Number of City Calls	479	307	325
Average Response Time	4:42	4:14	4:12
Number of Rural Calls	149	99	93
Average Response Time	6:58	7:28	7:45
Number of Incidents District 1	275	162	168
Average Response Time	3:58	3:46	4:22
Number of Incidents District 3	88	53	83
Average Response Time	4:14	4:04	3:46
Number of Incidents District 4	116	92	120
Average Response Time	6:14	4:50	5:10
Number of Incidents District 5	68	36	59
Average Response Time	5:52	10:08	7:02
Number of Incidents District 6	22	20	18
Average Response Time	7:29	6:55	8:45
Number of Incidents District 7	31	23	38
Average Response Time	5:40	5:21	5:00
Number of Incidents District 8	28	20	15
Average Response Time	8:50	7:26	7:30
Mutual Aid Received	10	21	25
Mutual Aid Given	84	76	78
Number of Personnel Response	6,330	5,649	5,700
Number of Hours on Scene	497.99	418.01	452.25
Average Firefighters per Incide	9	10	11
Still Alarms	564	451	455
First Alarms	67	58	53
Second Alarms	3	0	0
Third Alarms	0	0	0
Special Assignments	78	93	102
Auto Accidents	127	83	95
Extrications	13	9	11
Hazardous Materials Incidents	139	101	96
Structure Fires	24	16	18
Water Rescues	5	9	10

STAFFING/FTE's:

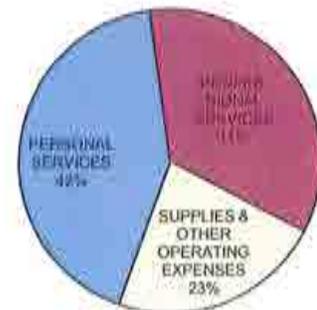
Position	2011	2012	2013
Fire Chief	0.75	0.75	0.75
Secretary	1.00	1.00	1.00
Custodian	0.50	0.50	0.50
Volunteer Fire Fighters	71.00	71.00	71.00
	73.25	73.25	73.25

DEPARTMENT:		VOLUNTEER FIRE		
FUND: 04		DEPT NUMBER: 24		
ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	AMENDED BUDGET 2012	ORIGINAL BUDGET 2013
PERSONAL SERVICES	\$188,308	\$174,588	\$177,892	\$241,915
PROFESSIONAL & PURCHASED SERVICES	\$229,069	\$164,037	\$157,880	\$199,140
SUPPLIES & OTHER OPERATING EXPENSES	\$85,740	\$96,005	\$93,283	\$131,025
DEPT. TOTAL OPERATING EXPENDITURES	\$503,117	\$434,630	\$429,055	\$572,080
DEPT. TOTAL OPERATING EXPENDITURES	\$503,117	\$434,630	\$429,055	\$572,080
PROPERTY	\$818,642	\$25,865	\$38,266	\$18,000
TOTAL BUDGET FOR VOLUNTEER FIRE	\$1,321,759	\$460,496	\$467,321	\$590,080

Volunteer Fire Budget Comparison



Volunteer Fire 2013 Budget



CAPITAL PROJECT FUNDS-COMBINED

CITY OF WASHINGTON, MISSOURI
CAPITAL PROJECT FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Storm Water Improvement	Vehicle & Equipment Replacement	Capital Improvement Sales Tax	Transportation Sales Tax	2013 Projected Budget	2012 Final Budget	2012 Estimated Actual
REVENUES							
Taxes	\$ 325,000	\$ -	\$ 1,820,000	\$ 2,426,240	\$ 4,571,240	\$ 3,861,000	\$ 3,990,030
Intergovernmental	-	-	-	2,164,305	2,164,305	1,034,420	3,056,370
Charges for services	-	-	-	-	-	-	300
Investment income	15,000	10,000	20,000	20,000	65,000	290,000	114,225
Donations	-	-	50,000	-	50,000	30,000	-
TOTAL REVENUES	340,000	10,000	1,890,000	4,610,545	6,850,545	6,115,420	7,160,925
EXPENDITURES							
Purchased services	-	-	-	-	-	-	61,745
Capital outlay	-	545,500	3,498,910	7,455,995	11,500,405	9,725,100	10,590,020
TOTAL EXPENDITURES	-	545,500	3,498,910	7,455,995	11,500,405	9,725,100	\$ 10,651,765
REVENUES OVER (UNDER) EXPENDITURES	340,000	(535,500)	(1,608,910)	(2,845,450)	(4,649,860)	(3,809,680)	(3,490,840)
OTHER FINANCING SOURCES (USES)							
Sale of capital assets	-	10,000	-	-	10,000	-	-
Transfers in	-	100,000	-	3,513,495	3,613,495	278,230	311,225
Transfers out	-	-	(4,504,375)	(1,582,720)	(6,087,095)	(1,695,270)	(2,688,985)
TOTAL OTHER FINANCING SOURCES (USES)	-	110,000	(4,504,375)	1,930,775	(2,463,600)	(1,417,040)	\$ 9,007,240
NET CHANGE IN FUND BLANCE	340,000	(425,500)	(6,113,285)	(914,675)	(7,113,460)	\$ (5,026,720)	\$ 5,516,400
FUND BALANCES, OCTOBER 1,							
Storm Water Fund	2,885,430	-	-	-	2,885,430	-	-
Vehicle & Equipment Replacement Fund	-	2,424,060	-	-	2,424,060	-	-
Capital Improvement Sales Tax Fund	-	-	9,771,480	-	9,771,480	-	-
Transportation Sales Tax Fund	-	-	-	4,079,690	4,079,690	-	-
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2013	\$ 3,225,430	\$ 1,998,560	\$ 3,658,195	\$ 3,165,015	\$ 12,047,200		

CAPITAL PROJECT FUNDS-INDIVIDUAL FUNDS

City of Washington

Storm Water Improvement

Fund Revenues



Revenue	Original Budget 2013	Percent of Total	Increase/ decrease from prev. yr.	Percent of Increase/ decrease
Taxes	\$325,000	95.59%	-\$50,000	-13.33%
Investment income	15,000	4.41%	(35,000)	-70.00%
Total Revenue	<u>\$340,000</u>	100.00%	<u>\$ (85,000)</u>	-20.00%

DEPARTMENT:	STORM WATER IMPROVEMENT
FUND: 25	

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.

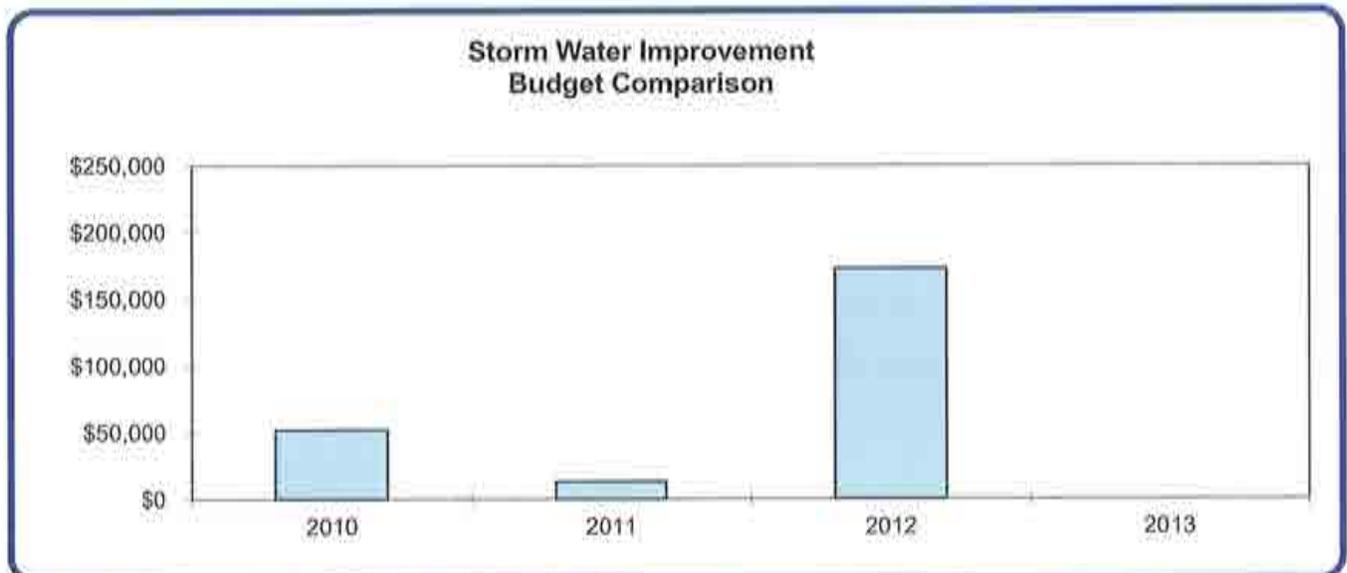
OBJECTIVES:

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 2010	ACTUAL 2011	AMENDED BUDGET 2012	ORIGINAL BUDGET 2013
PROPERTY	\$51,890	\$12,969	\$172,402	\$0
PURCHASED SERVICES	\$65,940	\$39,274	\$49,843	\$0
TOTAL BUDGET FOR STORM WATER IMPROVEMENT	\$117,830	\$52,244	\$222,245	\$0



City of Washington

Vehicle & Equipment Replacement

Fund Revenue



Revenue	Original Budget 2013	Percent of Total	Increase/ decrease from prev. yr.	Percent of Increase/ decrease
Investment income	10,000	100.00%	(20,000)	-66.67%
Total Revenue	\$10,000	100.00%	-\$20,000	-66.67%
Other Financing Sources	\$ 110,000			

DEPARTMENT:	VEHICLE & EQUIPMENT REPLACEMENT
FUND: 10	

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.

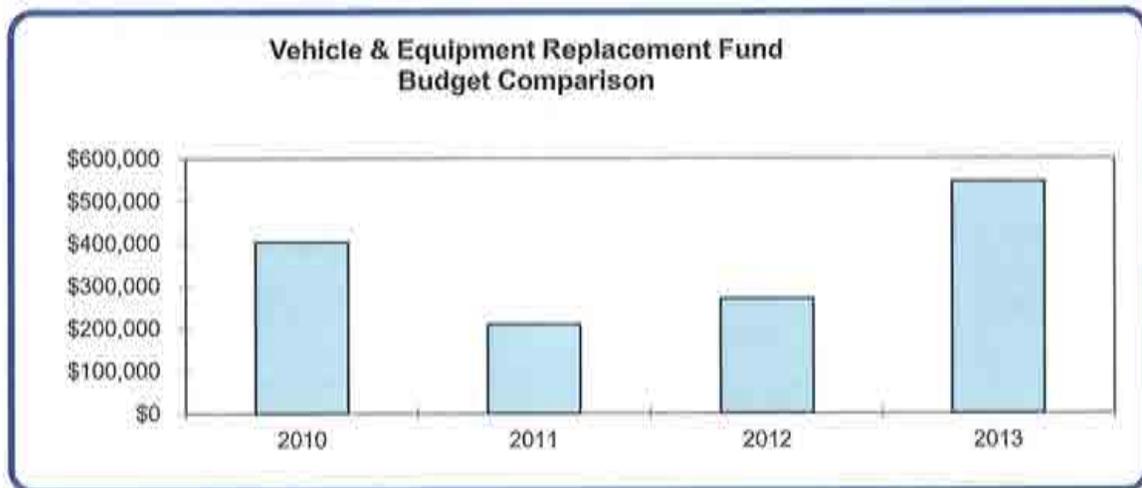
OBJECTIVES:

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 mower for the Parks Department.
3. Purchased new governmental accounting software for the Finance Department.

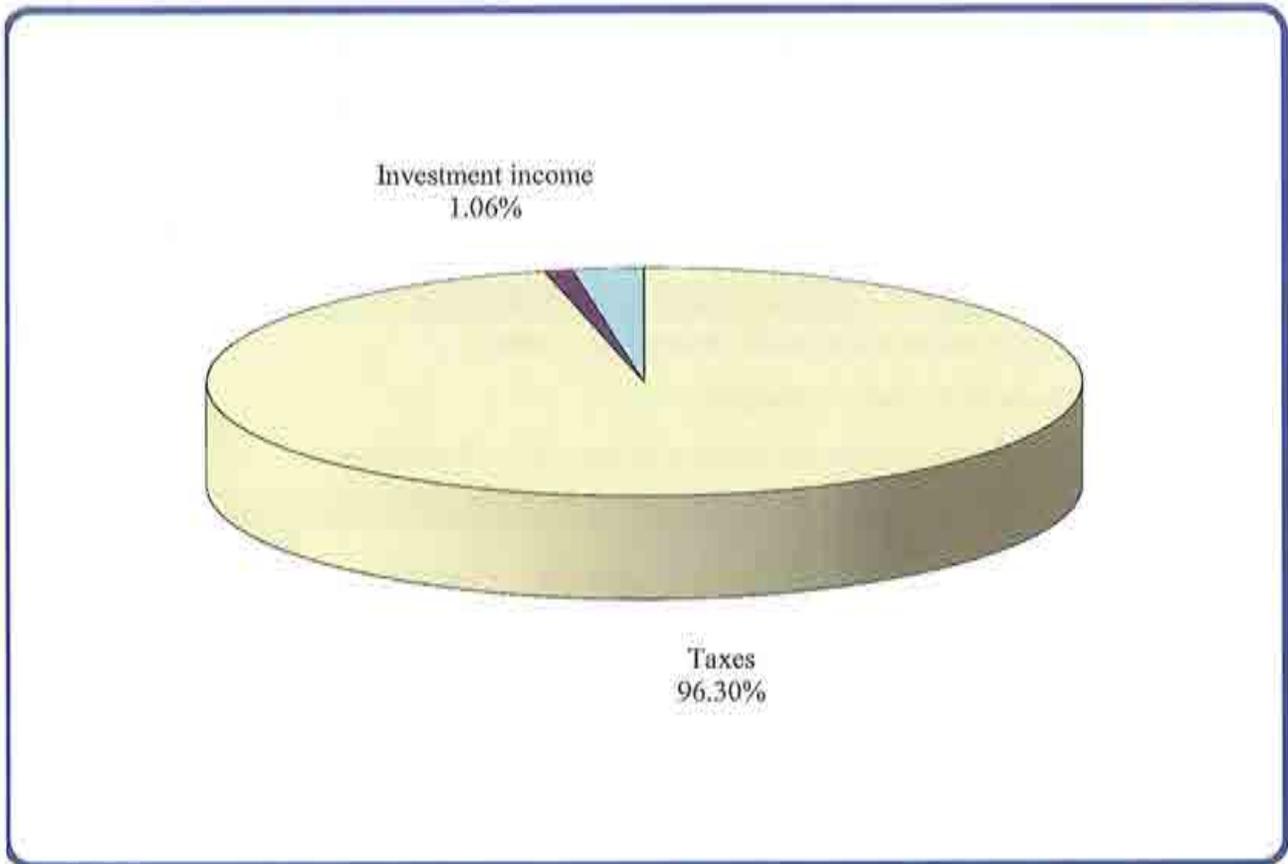
ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	AMENDED BUDGET 2012	ORIGINAL BUDGET 2013
PROPERTY	\$402,894	\$209,259	\$269,063	\$545,000
TOTAL BUDGET FOR VEHICLE & EQUIPMENT REPLACEMENT FUND	\$402,894	\$209,259	\$269,063	\$545,000
OTHER FINANCING SOURCES	\$3,055	\$0	\$0	\$0



City of Washington

Capital Improvement Sales Tax

Fund Revenue



Revenue	Original Budget 2013	Percent of Total	Increase/decrease from prev. yr.	Percent of Increase/decrease
Taxes	\$1,820,000	96.30%	\$77,000	4.42%
Intergovernmental	-	0.00%	-	0.00%
Charges for Services	-	0.00%	-	0.00%
Investment income	20,000	1.06%	(120,000)	-85.71%
Contributions	50,000	2.65%	20,000	66.67%
Miscellaneous	-	0.00%	-	0.00%
	<u>\$1,890,000</u>	<u>100.00%</u>	<u>(\$23,000)</u>	<u>-1.20%</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.

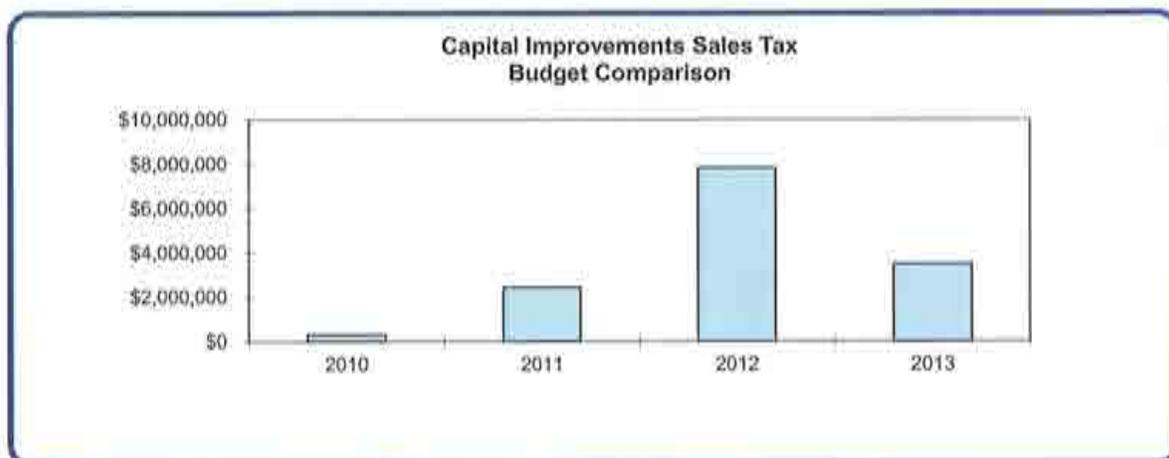
OBJECTIVES:

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

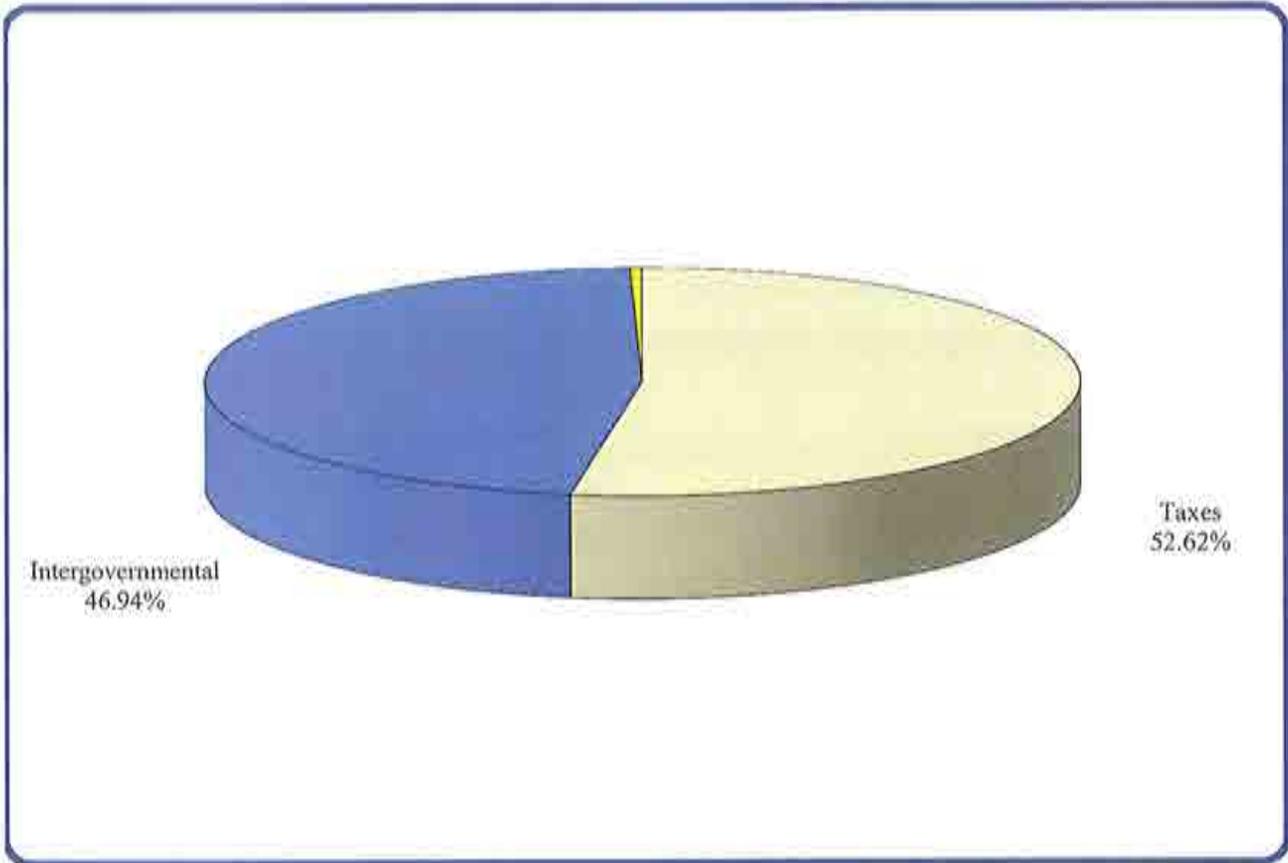
PRIOR YEAR ACCOMPLISHMENTS:

1. Debt service requirements met.
2. Refinanced 2008 Certificates of Participation which will save the City over \$3 million dollars in interest.
3. Began construction of fire training center and various other capital projects in the renewal plan.
4. Library Expansion project was completed in February 2012.

ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	AMENDED BUDGET 2012	ORIGINAL BUDGET 2013
PROPERTY	\$117,283	\$2,248,548	\$7,832,509	\$3,498,910
PURCHASED SERVICES	\$200,280	\$187,275	\$0	\$0
DEBT SERVICE	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR CAPITAL IMPROVEMENT SALES	\$317,563	\$2,435,823	\$7,832,509	\$3,498,910
OTHER FINANCING USES	\$0	\$0	\$973,715	\$4,504,375



City of Washington Transportation Sales Tax Fund Revenue



Revenue	Original Budget 2013	Percent of Total	Increase/decrease from prev. yr.	Percent of Increase/decrease
Taxes	\$2,426,240	52.62%	\$67,820	2.88%
Intergovernmental	2,164,305	46.94%	845,305	64.09%
Investment income	20,000	0.43%	(50,000)	-71.43%
Total Revenue	<u>\$4,610,545</u>	100.00%	<u>\$ 863,125</u>	23.03%
Other Financing Sources	<u>\$ 3,513,495</u>			

DEPARTMENT:	TRANSPORTATION SALES TAX
FUND: 261	

PURPOSE:

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

GOALS:

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

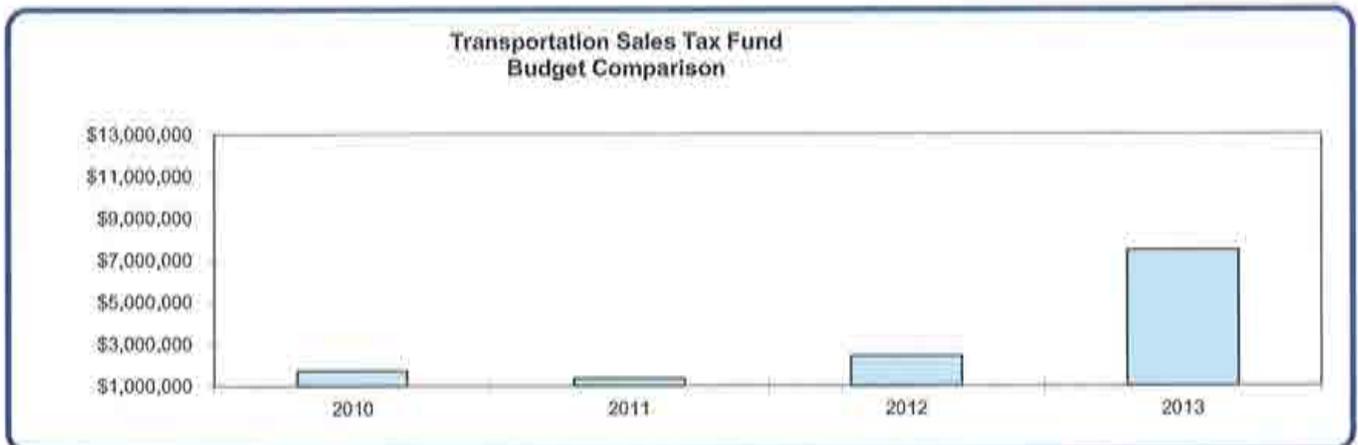
OBJECTIVES:

- 1 Fourteenth Street Bridge and Road
- 2 Nova Chip
- 3 Sidewalk
- 4 Highway 100 Enhancement
- 5 Airport Improvements
- 6 Highway 100 Widening - Highway A to High Street
- 7 Camp Street Bridge
- 8 Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

- 1 Fourteenth Street Bridge - Engineering Design
- 2 Nova Chip
- 3 Sidewalk

ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	AMENDED BUDGET 2012	ORIGINAL BUDGET 2013
PROPERTY	\$1,717,060	\$1,318,194	\$2,407,457	\$7,455,995
PURCHASED SERVICES	\$985	\$18,827	\$2,769	\$0
TOTAL BUDGET FOR TRANSPORTATION SALES TAX FUND	\$1,718,045	\$1,337,021	\$2,410,226	\$7,455,995
OTHER FINANCING SOURCES	\$1,258,000	\$1,279,500	\$1,695,270	\$1,582,720

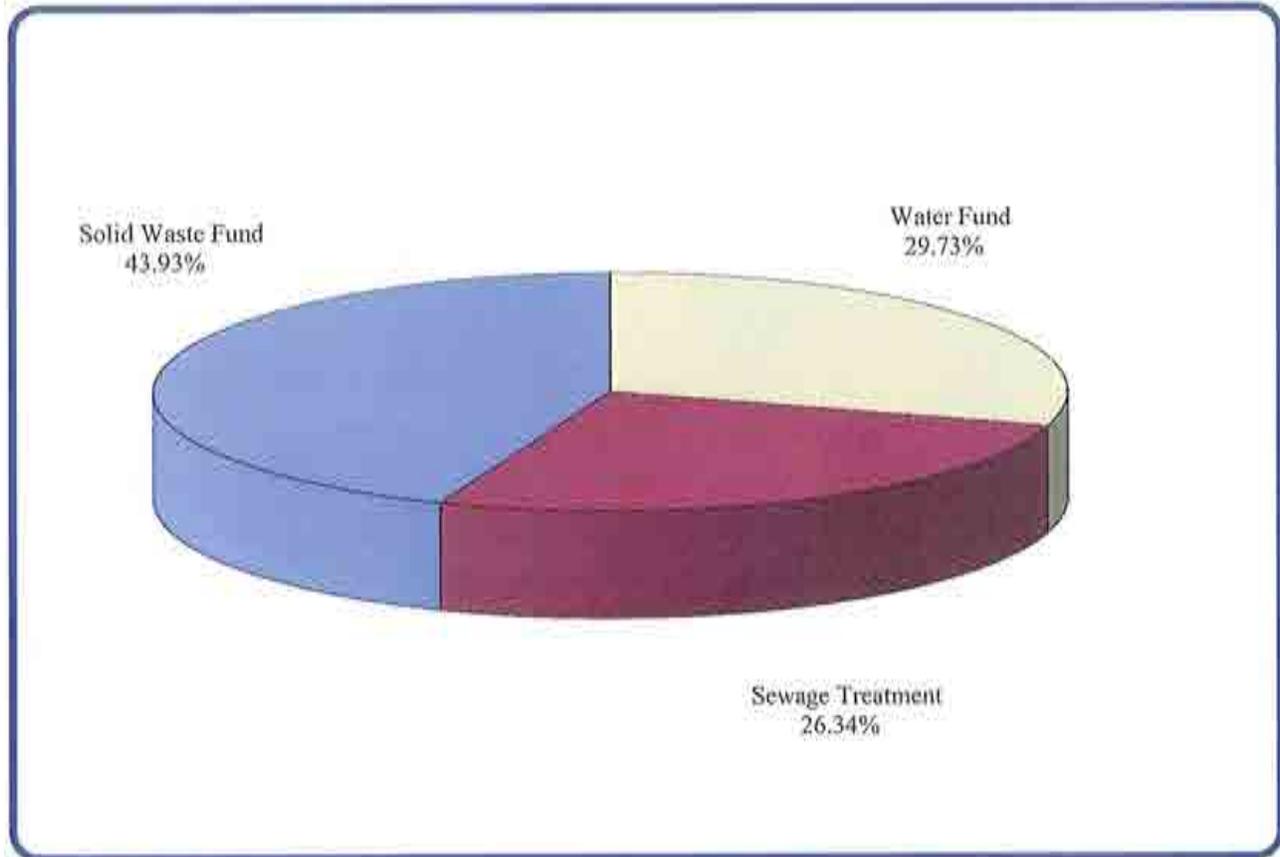


ENTERPRISE FUNDS-COMBINED

CITY OF WASHINGTON, MISSOURI
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

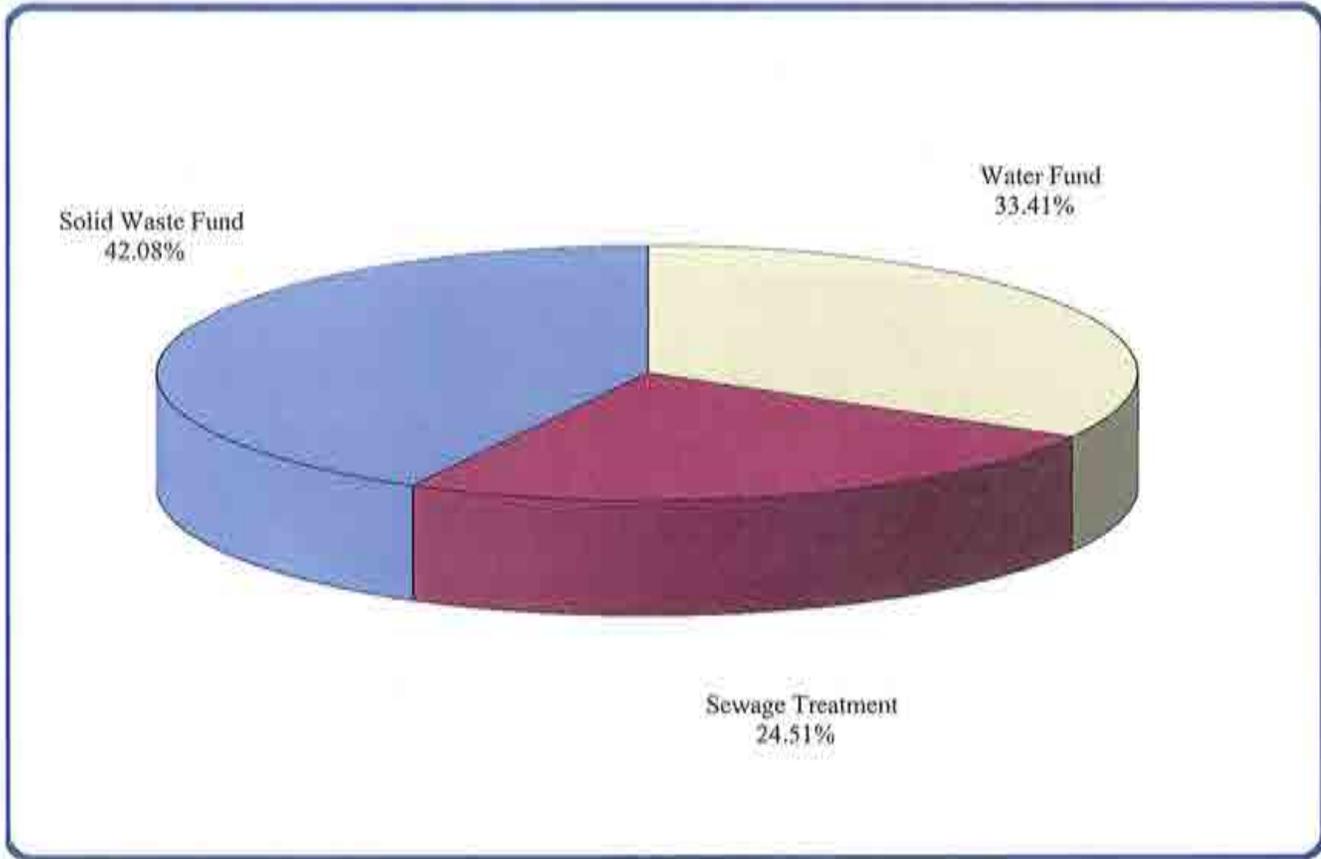
	Water	Sewage Treatment	Solid Waste	2013	2012	2012 Estimated
				Projected Budget	Final Budget	Actual
OPERATING REVENUES	\$ 1,821,910	\$ 2,725,000	\$ 2,312,850	\$ 6,559,760	\$ 6,308,170	\$ 5,556,985
OPERATING EXPENSES						
Personal services	499,080	386,840	705,080	1,571,000	1,510,120	1,376,810
Operation & maintenance	782,070	780,295	1,454,620	3,016,985	2,991,900	773,503
Small tools/ equipment/fixtures	17,165	14,855	7,550	39,570	16,300	-
Depreciation expense	235,000	1,145,000	260,500	1,640,500	1,640,000	1,640,000
OPERATING EXPENSES	\$ 1,533,315	\$ 2,306,990	\$ 2,427,760	\$ 6,268,055	\$ 6,158,320	\$ 3,790,313
OPERATING INCOME (LOSS)	(11,405)	418,010	(114,900)	291,705	147,850	1,766,672
NONOPERATING REVENUES (EXPENSES)						
Investment income	6,000	548,400	15,000	570,400	632,900	159,215
Miscellaneous	36,000	3,000	-	39,000	36,000	66,155
Interest and fiscal charges	-	(861,315)	-	(861,315)	(905,030)	(648,290)
Principal - debt service	-	(880,000)	-	(880,000)	(975,000)	(975,000)
Capital outlay	(260,000)	(200,000)	(1,926,500)	(2,386,500)	(4,849,091)	(4,138,955)
TOTAL NONOPERATING REVENUES (EXPENSES)	(218,000)	(1,388,915)	(1,911,500)	(3,518,415)	(6,060,221)	(5,536,875)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS OUT	(229,405)	(970,905)	(2,026,400)	(3,226,710)	(5,912,371)	(3,770,203)
TRANSFERS						
Transfers in	25,000	-	-	25,000	4,590,590	23,325
Transfers out	(206,600)	(25,000)	-	(231,600)	(60,000)	(60,000)
TOTAL TRANSFERS	(181,600)	(25,000)	-	(206,600)	4,530,590	(36,675)
CHANGE IN NET ASSETS	(411,005)	(995,905)	(2,026,400)	(3,433,310)	\$ (1,381,781)	\$ (3,806,878)
FUND BALANCES, OCTOBER 1:						
Water Fund	6,168,060	-	-	6,168,060		
Sewage Treatment Fund	-	8,950,670	-	8,950,670		
Solid Waste Fund	-	-	1,683,840	1,683,840		
Estimated Fund Balance before adjustments	5,757,055	7,954,765	(342,560)	13,369,260		
Adjustments for:						
Capital Outlay	260,000	200,000	1,026,500	2,386,500		
Debt Service - Principal	-	880,000	-	880,000		
Subtotal	6,017,055	9,034,765	1,583,940	16,635,760		
Less: Invested in capital assets, net of related debt						
Water Fund	(5,012,260)	-	-	(5,012,260)		
Sewage Treatment Fund	-	(9,881,460)	-	(9,881,460)		
Solid Waste Fund	-	-	1,260,230	1,260,230		
Less: Funding Requirements						
25% Fund Balance, committed for operations	(383,300)	(576,700)	(606,900)	(1,566,900)		
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2013	\$ 621,495	\$ (1,423,395)	\$ 2,237,270	\$ 1,435,370		

City of Washington Enterprise Funds Operating Revenue by Fund



<u>Operating Revenue</u>	<u>Original Budget 2013</u>	<u>Percent of Total</u>	<u>Increase/decrease from prev. yr.</u>	<u>Percent of Increase/decrease</u>
Water Fund	\$1,521,910	23.20%	\$55,740	3.80%
Sewage Treatment	2,725,000	41.54%	67,800	2.55%
Solid Waste	2,312,850	35.26%	130,050	5.96%
Total Operating Revenue	\$6,559,760	100.00%	\$253,590	4.02%
Other Financing Sources	\$ 25,000			

City of Washington Enterprise Fund Operating Expenses by Fund



<u>Operating Expenses</u>	<u>Original Budget 2013</u>	<u>Percent of Total</u>	<u>Increase/decrease from prev. yr.</u>	<u>Percent of Increase/decrease</u>
Water Fund	\$1,533,315	24.46%	\$1,010	0.07%
Sewage Treatment	2,306,990	36.81%	141,605	6.54%
Solid Waste	2,427,750	38.73%	67,120	2.84%
Total Operating Expenses	\$6,268,055	100.00%	\$209,735	3.46%
Other Financing Uses	231,600			

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. Replace waterline in Locust street.
3. 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.
4. Repaint Clay street tank.
5. Review of water system needs and enact any rates increases as necessary.
6. Continue to work as a Public Works Department while working cooperatively with the Street, Wastewater, and Parks Departments.
7. Review AMR system and related opportunities
8. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Installed soft-start on Well #5.
2. Installed water line in Front street for Front Street Rehabilitation Project.
3. Maintained tightened control over material inventory and overtime personnel cost.
4. Installed water for Fire Training Center.

PERFORMANCE MEASUREMENTS:

Description	2011	2012	2013 Est.
New Meters Issued	20	48	63
New Meters Issued (Irrigation)	2	1	1
Meters Replaced	12	6753	0
Locates performed	1326	1415	1450
Work Orders Completed	372	396	411
Water Tap Permits Issued	5	15	20

DEPARTMENT:	WATER
FUND: 40	DEPT NUMBER: 35

Position	STAFFING/FTE's:		
	2011	2012	2013
Water & Wastewater Superintendent	0.50	0.50	0.50
Water Foreman	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00
Truck Driver	1.00	1.00	1.00
Lead Laborer	3.00	2.00	1.00
Meter Reader	2.00	1.00	1.00
Secretary	0.50	0.50	0.50
Clerk	0.50	0.50	0.50

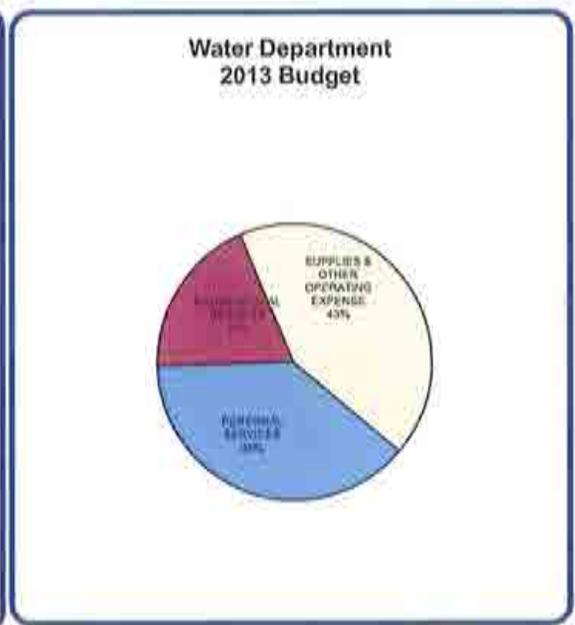
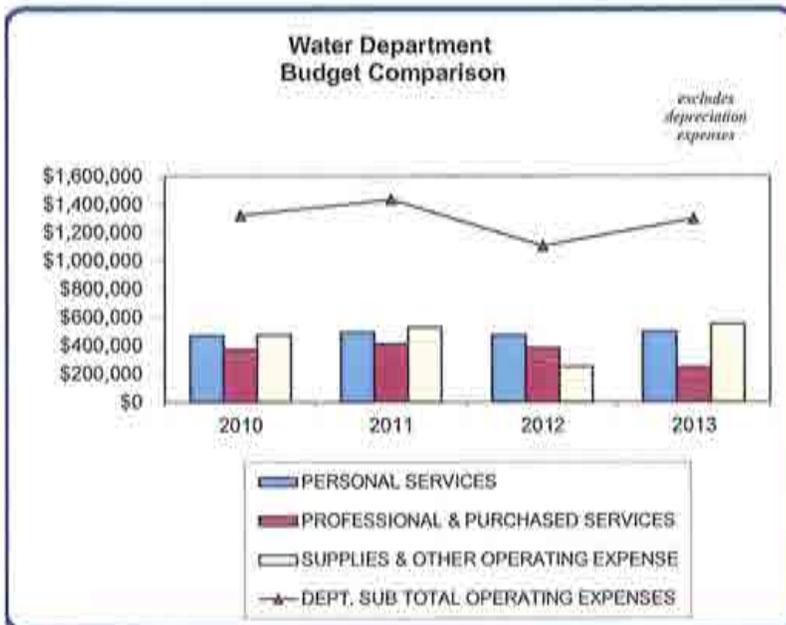
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ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	FINAL BUDGET 2012	AMENDED BUDGET 2013
PERSONAL SERVICES	\$472,053	\$493,332	\$474,163	\$499,080
PROFESSIONAL & PURCHASED SERVICES	\$372,654	\$410,231	\$382,333	\$247,670
SUPPLIES & OTHER OPERATING EXPENSE	\$474,411	\$528,598	\$248,084	\$551,565
DEPT. SUB TOTAL OPERATING EXPENSES	\$1,319,118	\$1,432,161	\$1,104,580	\$1,298,315
DEPRECIATION	\$234,195	\$255,000	\$235,000	\$235,000

DEPT. TOTAL OPERATING EXPENSES	\$1,553,313	\$1,687,161	\$1,339,580	\$1,533,315
PROPERTY	\$0	\$0	\$4,064,959	\$260,000

TOTAL BUDGET FOR WATER FUND	\$1,553,313	\$1,687,161	\$5,404,538	\$1,793,315
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OTHER FINANCING USES	\$ -	\$ -	\$ 30,000	\$ 206,600
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DEPARTMENT:	SEWAGE TREATMENT
FUND: 41	DEPT NUMBER: 36

PURPOSE:

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

GOALS:

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

OBJECTIVES:

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

PRIOR YEAR ACCOMPLISHMENTS:

1. Completed Walnut Street Lift Station Rehabilitation Project.
2. Purchased sewer vacuum truck
3. Purchased 2012 Chevy Colorado Crew Cab truck.
4. Purchased Flow Analyzer for infiltration research.
5. Installed sewer lines for Fair Stage Project.
6. Insatlld sewer for Fire Training grounds.

PERFORMANCE MEASUREMENTS:

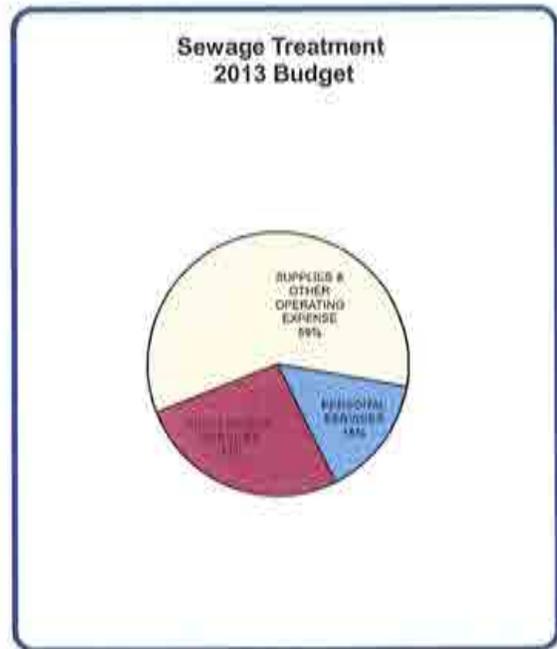
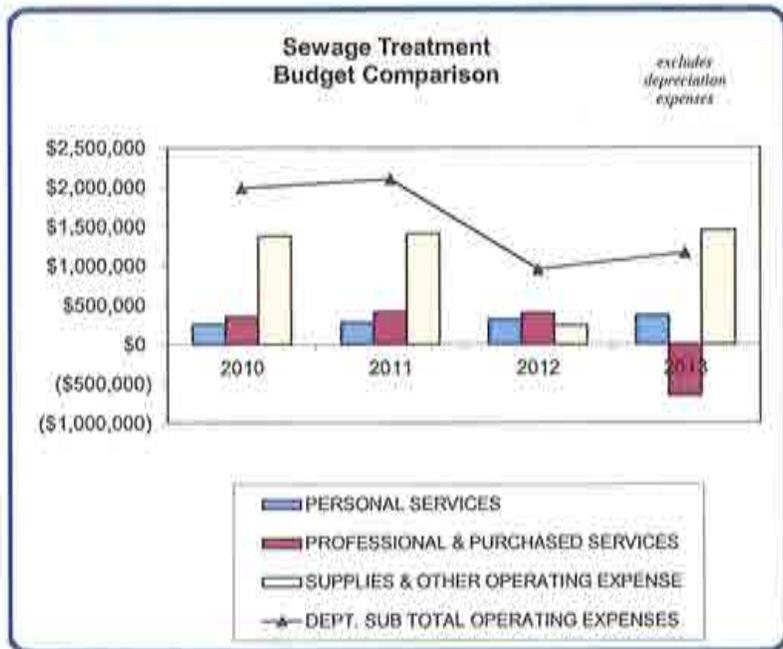
Description	2011	2012	2013 Est
Locates Performed	1326	1415	1450
Work Orders Completed	23	26	29
Sewer Routine Reports	436	397	380

STAFFING/FTE's:

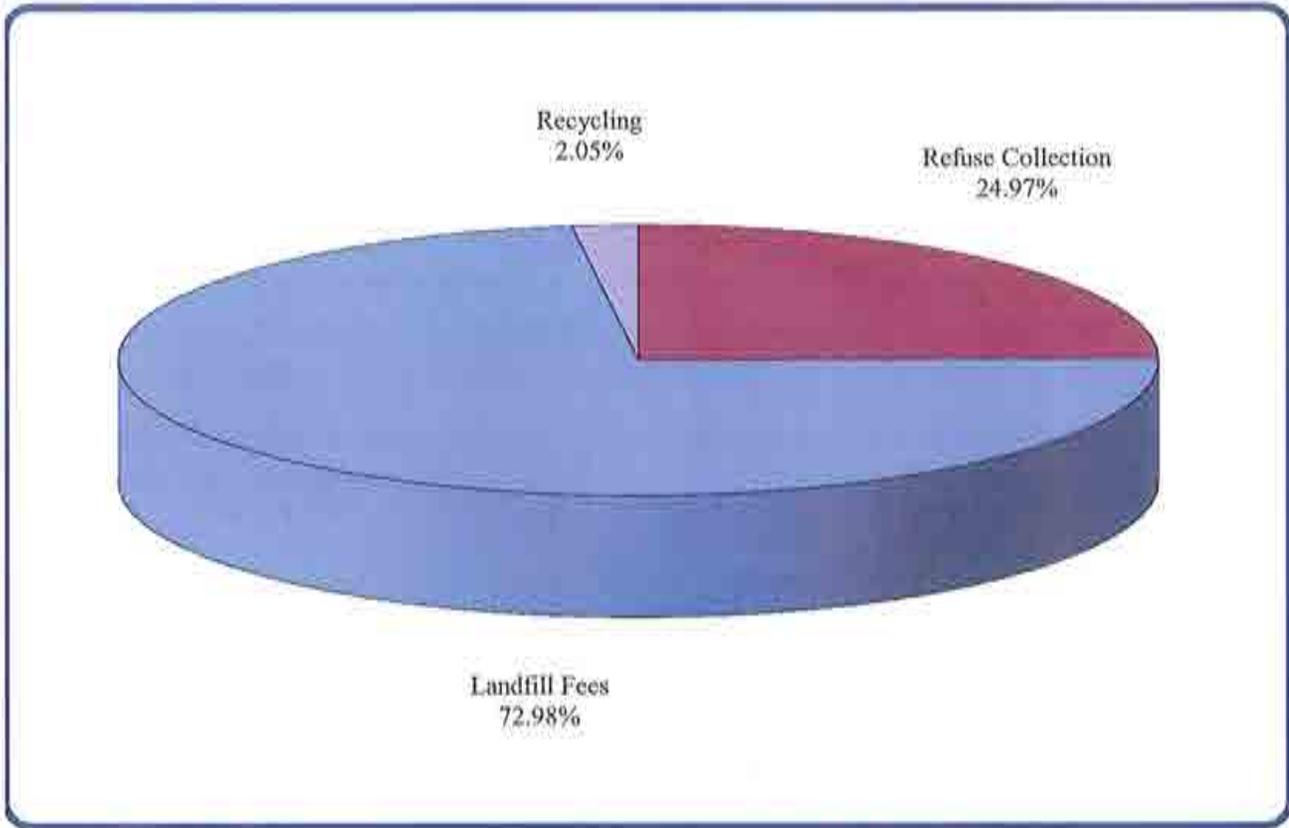
Position	2011	2012	2013
Water & Wastewater Superintendent	0.50	0.50	0.50
Wastewater Treatment Plant Operator III	1.00	1.00	1.00
Lab Technician	1.00	1.00	1.00
Wastewater Plant Operator II/Mechanic	1.00	1.00	1.00
Wastewater Plan Operator I	2.00	3.00	3.00
Secretary	0.50	0.50	0.50
Clerk	0.50	0.50	0.50
	6.50	7.50	7.50

DEPARTMENT:	SEWAGE TREATMENT
FUND: 41	DEPT NUMBER: 36

ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	AMENDED BUDGET 2012	ORIGINAL BUDGET 2013
PERSONAL SERVICES	\$260,251	\$277,948	\$316,597	\$366,840
PROFESSIONAL & PURCHASED SERVICES	\$352,005	\$410,769	\$397,989	(\$653,250)
SUPPLIES & OTHER OPERATING EXPENSE	\$1,374,796	\$1,409,696	\$238,083	\$1,448,400
DEPT. SUB TOTAL OPERATING EXPENSES	\$1,987,052	\$2,098,413	\$952,670	\$1,161,990
DEPRECIATION	\$1,144,242	\$248,000	\$1,145,000	\$1,145,000
DEPT. TOTAL OPERATING EXPENSES	\$3,131,294	\$2,346,413	\$2,097,670	\$2,306,990
PROPERTY	\$0	\$0	\$21,858	\$200,000
DEBT SERVICE	\$977,137	\$929,610	\$1,623,293	\$1,741,315
TOTAL BUDGET FOR SEWER TREATMENT	\$4,108,431	\$3,276,022	\$3,742,820	\$4,248,305
OTHER FINANCING USES	\$ 10,495	\$ 23,325	\$ 30,000	\$ 25,000

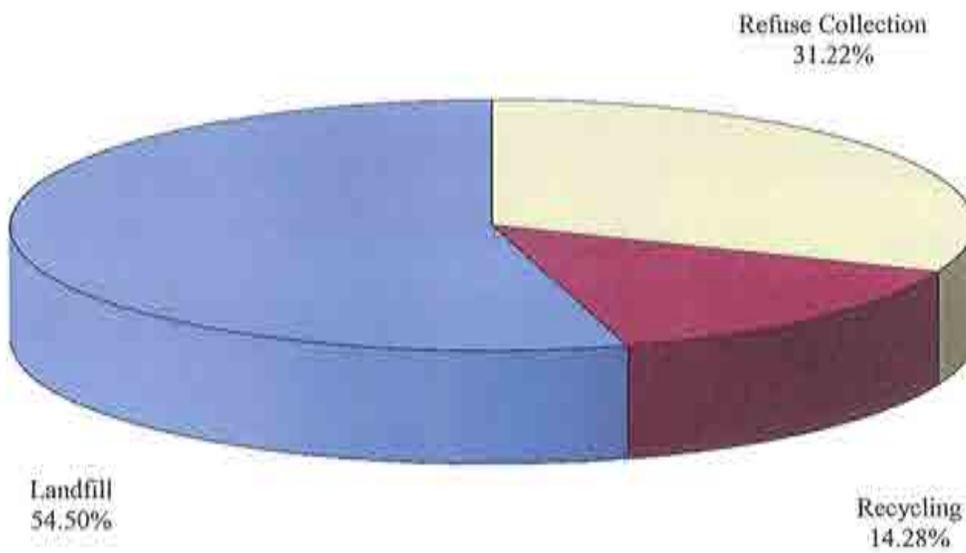


City of Washington Solid Waste Fund Operating Revenue by Fund



	Original Budget 2013	Percent of Total	Increase/ decrease from prev. yr.	Percent of Increase/ decrease
Operating Revenue				
Refuse Collection	\$681,350	29.47%	\$238,650	53.91%
Landfill	1,551,000	67.07%	76,000	5.15%
Recycling	80,000	3.46%	20,000	33.33%
Total Revenue	<u>\$2,312,350</u>	<u>100.00%</u>	<u>\$334,650</u>	<u>16.92%</u>
Non-Operating Revenue				
Investment Income	\$15,000			
Miscellaneous	\$0			
Transfers	\$0			
Total	<u>\$2,327,350</u>			
	\$4,654,700			

City of Washington Solid Waste Fund Operating Expenses by Department



<u>Operating Expenses</u>	<u>Original Budget 2013</u>	<u>Percent of Total</u>	<u>Increase/ decrease from prev. yr.</u>	<u>Percent of Increase/ decrease</u>
Refuse Collection	\$656,390	27.04%	\$40,610	6.59%
Landfill	1,390,685	57.28%	154,645	12.51%
Recycling	380,675	15.68%	84,390	28.48%
Total Operating Expenses	\$2,427,750	100.00%	\$279,645	17.57%

DEPARTMENT:	REFUSE COLLECTION
FUND: 42	DEPT NUMBER: 37

PURPOSE:

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

GOALS:

1. Upgrade equipment with automated trash trucks and containers.

OBJECTIVES:

1. Meet daily demands for service.
2. Reduce workplace accidents and claims.
3. Review and evaluate performance measurements annually.

PRIOR YEAR ACCOMPLISHMENTS:

1. Reduce worker's compensation claims by promoting a safe work environment.

PERFORMANCE MEASUREMENTS:

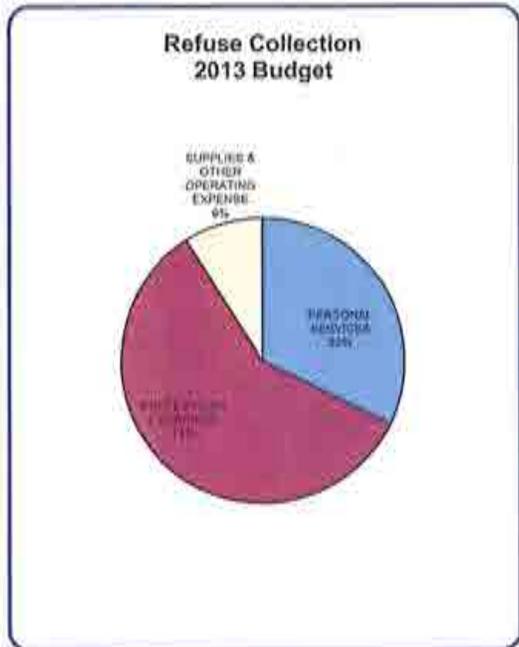
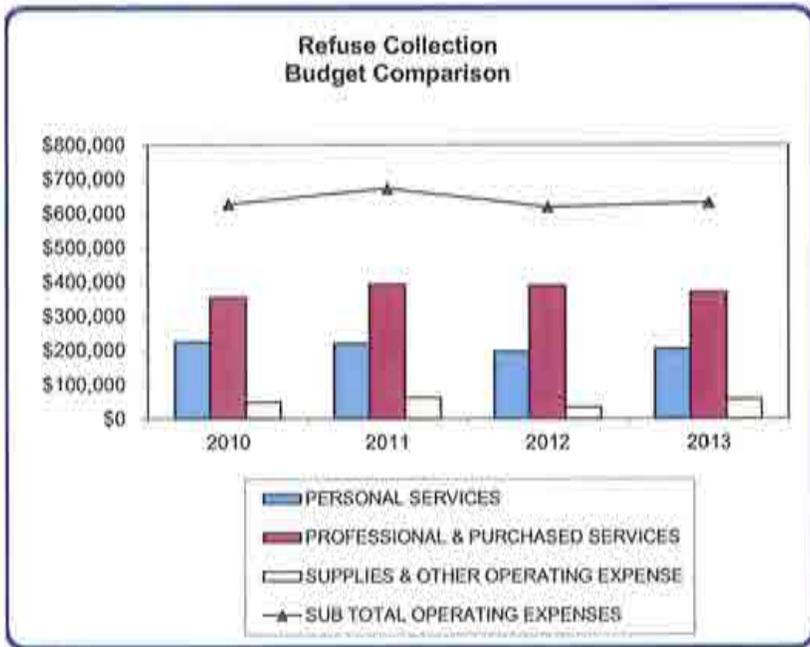
<u>Description</u>	<u>2011</u>	<u>2012</u>	<u>2013 Est</u>
Trash customers	5,755	6,220	6300
Tons of trash collected	31,273	33,000	36,000

STAFFING/FTE's:

<u>Position</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Refuse Collector	3.00	2.00	2.00
Sanitation Foreman/Mechanic	1.00	1.00	1.00
Truck Driver	3.00	2.00	2.00
	7.00	5.00	5.00

DEPARTMENT:	REFUSE COLLECTION
FUND: 42	DEPT NUMBER: 37

ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	AMENDED BUDGET 2012	ORIGINAL BUDGET 2013
PERSONAL SERVICES	\$223,766	\$219,231	\$196,067	\$203,895
PROFESSIONAL & PURCHASED SERVICES	\$354,409	\$392,587	\$388,787	\$370,170
SUPPLIES & OTHER OPERATING EXPENSE	\$48,738	\$60,907	\$33,661	\$56,825
SUB TOTAL OPERATING EXPENSES	\$626,913	\$672,724	\$618,516	\$630,890
DEPRECIATION	\$21,813	\$22,000	\$25,000	\$25,500
DEPT. TOTAL OPERATING EXPENSES	\$648,726	\$694,724	\$643,516	\$656,390
PROPERTY	\$0	\$0	\$0	\$165,000
DEBT SERVICE	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR REFUSE COLL.	\$648,726	\$694,724	\$643,516	\$821,390
OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ -



DEPARTMENT:	LANDFILL
FUND: 42	DEPT NUMBER: 38

PURPOSE:

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

GOALS:

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

OBJECTIVES:

1. Meet daily demands for service.
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.

PERFORMANCE MEASUREMENTS:

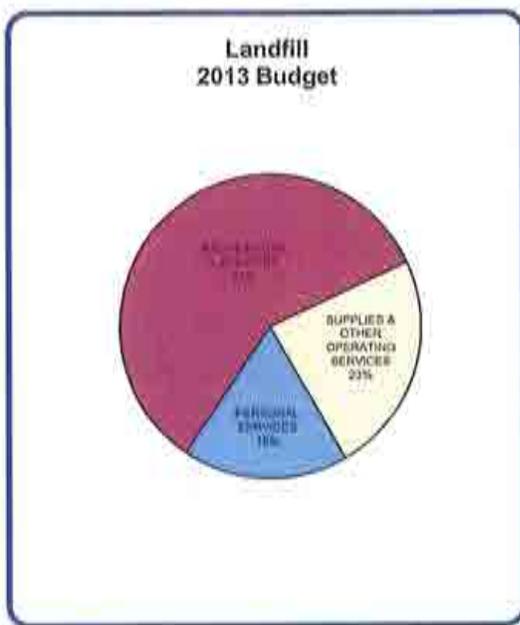
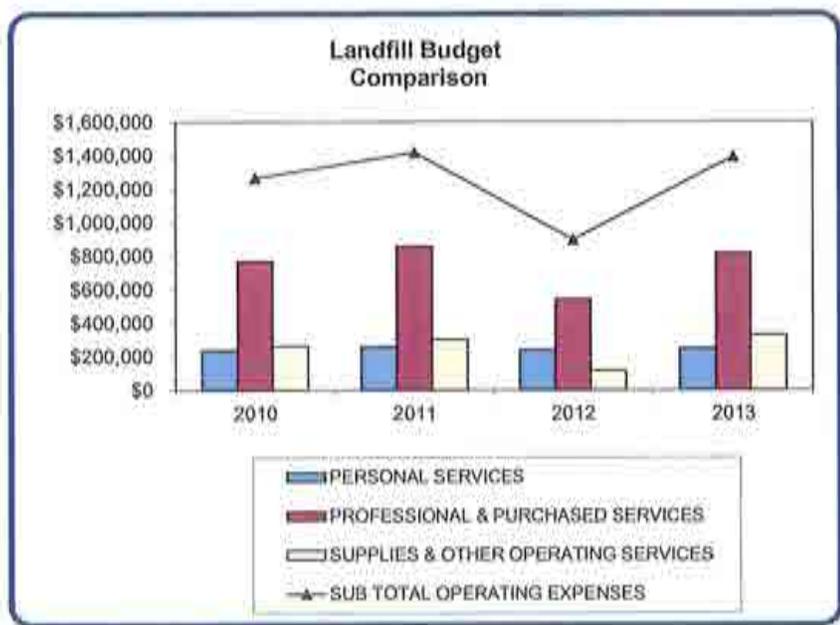
<u>Description</u>	<u>2011</u>	<u>2012</u>	<u>2013 Est.</u>
Tons of trash added	31,273	33,000	29,788
Percentage of landfill closed	48	51	52

STAFFING/FTE's:

<u>Position</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Landfill Laborer	1.00	2.00	2.00
Landfill Equipment Operator	2.00	2.00	2.00
	3.00	4.00	4.00

DEPARTMENT:	LANDFILL
FUND: 42	DEPT NUMBER: 38

ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	AMENDED BUDGET 2012	ORIGINAL BUDGET 2013
PERSONAL SERVICES	\$236,191	\$259,941	\$240,453	\$247,550
PROFESSIONAL & PURCHASED SERVICES	\$767,477	\$855,138	\$542,149	\$815,355
SUPPLIES & OTHER OPERATING SERVICES	\$261,173	\$301,858	\$114,336	\$327,780
SUB TOTAL OPERATING EXPENSES	\$1,264,842	\$1,416,937	\$896,938	\$1,390,685
DEPRECIATION	\$208,339	\$167,000	\$205,000	\$205,000
DEPT. TOTAL OPERATING EXPENSES	\$1,473,181	\$1,583,937	\$1,101,938	\$1,595,685
PROPERTY	\$0	\$0	\$28,485	\$1,605,000
DEBT SERVICES	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR LANDFILL	\$1,473,181	\$1,583,937	\$1,130,423	\$3,200,685



DEPARTMENT:	RECYCLING
FUND: 42	DEPT NUMBER: 39

PURPOSE:

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

GOALS:

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

OBJECTIVES:

1. Meet daily demands for service.
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 enviroment.

PERFORMANCE MEASUREMENTS:

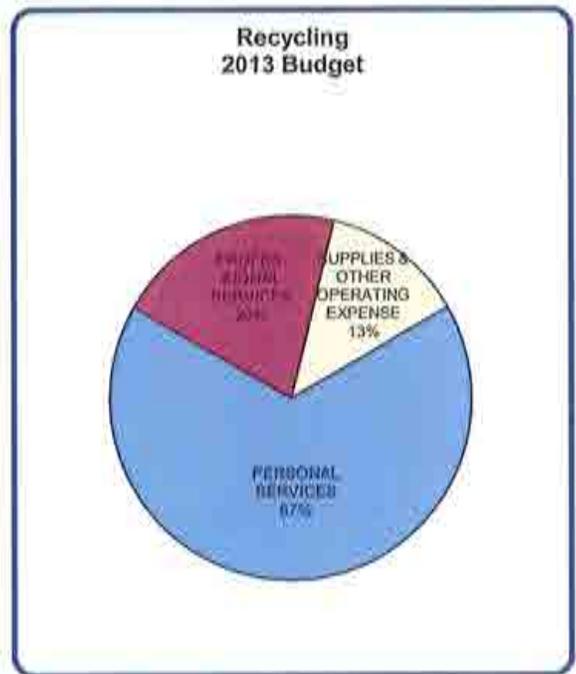
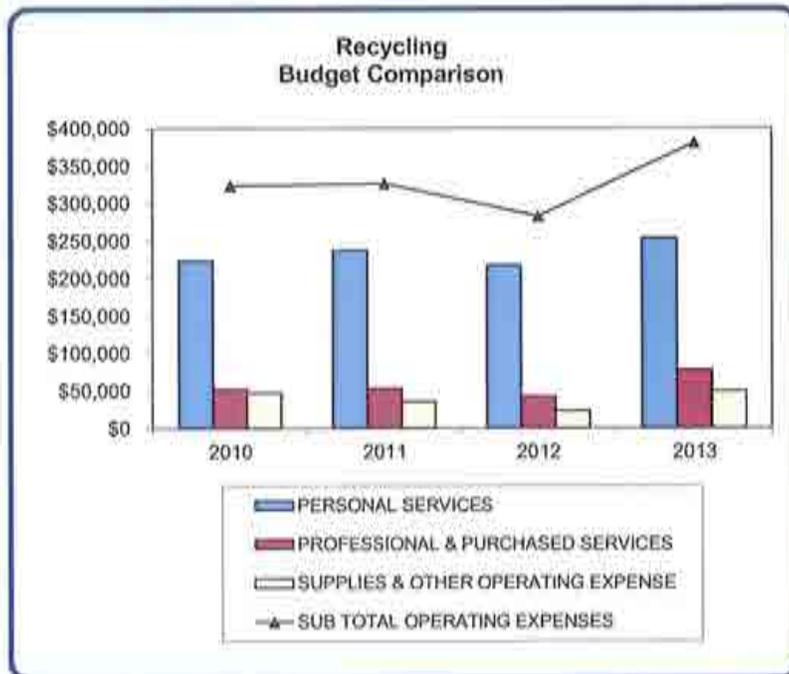
<u>Description</u>	<u>2011</u>	<u>2012</u>	<u>2013 Est.</u>
Pounds of plastic recycled			
#1 PETE	35,620	38,400	38,400
#2 HDPE	108,900	38,860	45,000

STAFFING/FTE's:

<u>Position</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Compost/Recycling Truck Driver	1.00	1.00	1.00
Compost Laborer	2.00	3.00	2.00
	3.00	4.00	3.00

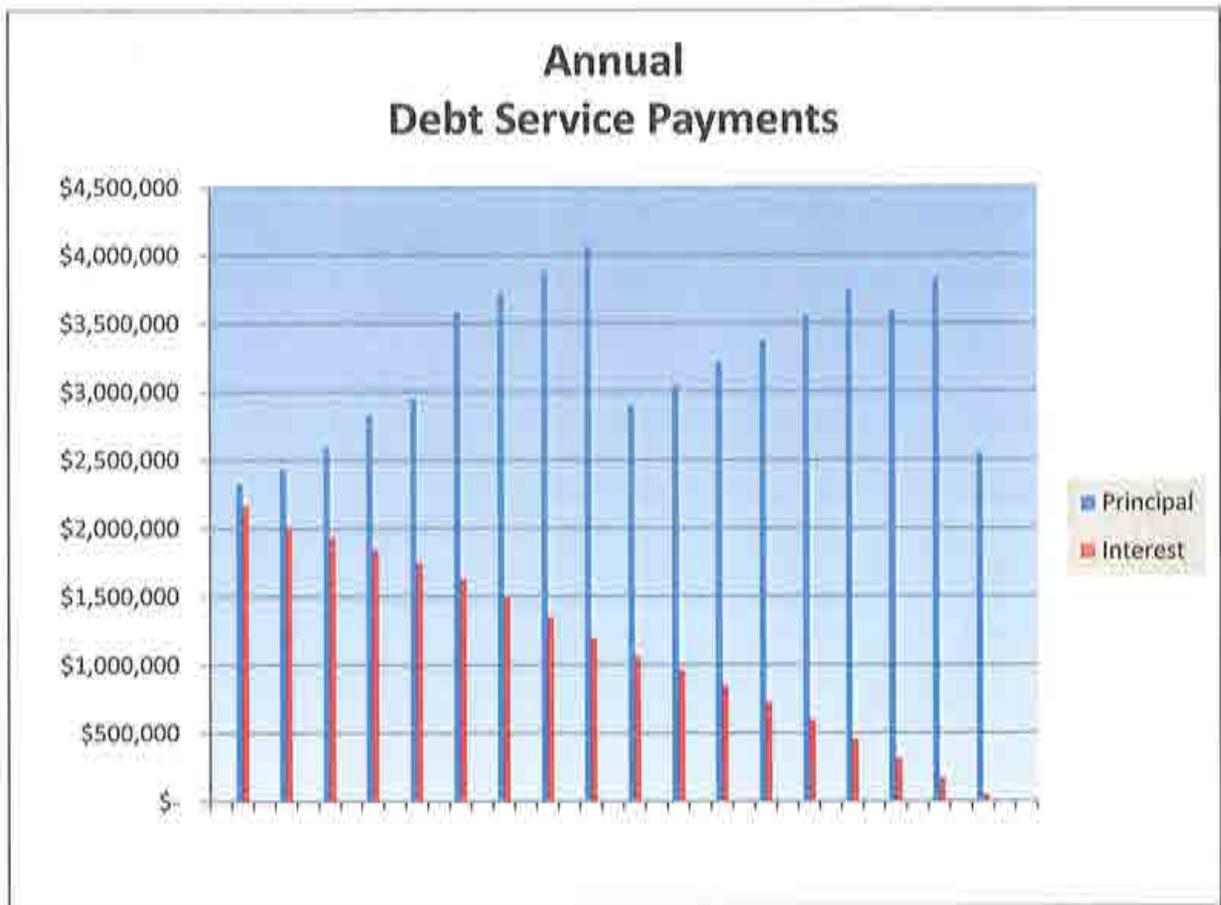
DEPARTMENT:	RECYCLING
FUND: 42	DEPT NUMBER: 39

ACCOUNT TITLE	ACTUAL 2010	ACTUAL 2011	AMENDED BUDGET 2012	ORIGINAL BUDGET 2013
PERSONAL SERVICES	\$223,877	\$237,313	\$217,509	\$253,635
PROFESSIONAL & PURCHASED SERVICES	\$52,378	\$53,307	\$42,278	\$77,890
SUPPLIES & OTHER OPERATING EXPENSE	\$47,201	\$35,726	\$22,943	\$49,150
SUB TOTAL OPERATING EXPENSES	\$323,456	\$326,347	\$282,730	\$380,675
DEPRECIATION	\$27,065	\$27,000	\$30,000	\$30,000
DEPT. TOTAL OPERATING EXPENSES	\$350,521	\$353,347	\$312,730	\$410,675
PROPERTY	\$0	\$0	\$0	\$156,500
DEBT SERVICES	\$0	\$0	\$0	\$0
TOTAL BUDGET FOR RECYCLING	\$350,521	\$353,347	\$312,730	\$567,175
OTHER FINANCING USES	\$8,200	\$0.00	\$0.00	\$0.00



CITY OF WASHINGTON, MISSOURI
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	COPS	Downtown TIF - RPA #1	Rhine River TIF - RPA #2	2013 Projected Budget	2012 Final Budget	2012 Estimated Actual
REVENUES						
Taxes	\$ -	\$ 200,350	500	\$ 200,850	\$ 165,850	\$ 197,025
Investment Income	147,500	1,000	-	148,500	172,615	170,790
TOTAL REVENUES	147,500	201,350	500	349,350	338,465	367,815
EXPENDITURES						
Operation & maintenance	3,500	200,000	-	203,500	5,000	25,410
Capital Outlay	-	-	-	-	1,322,212	-
Debt service - principal	1,445,000	-	-	1,445,000	1,095,000	1,156,000
Debt service - interest	1,409,200	-	-	1,409,200	2,120,600	2,186,245
TOTAL EXPENDITURES	2,857,700	200,000	-	3,067,700	4,551,812	3,307,655
REVENUES OVER (UNDER) EXPENDITURES	(2,710,200)	1,350	500	(2,708,350)	(4,213,347)	(2,900,840)
OTHER FINANCING SOURCES (USES)						
Note Proceeds	-	-	-	-	1,322,212	20,922,825
Transfers in	2,710,200	-	-	2,710,200	2,668,985	2,668,985
TOTAL OTHER FINANCING SOURCES (USES)	2,710,200	-	-	2,710,200	3,991,197	32,591,810
NET CHANGE IN FUND BLANCE	-	1,350	500	1,850	(222,150)	20,591,970
FUND BALANCES, OCTOBER 1	3,081,680	104,350	100	3,186,130	3,246,620	3,246,620
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2013	\$ 3,081,680	\$ 105,700	\$ 600	\$ 3,187,980	\$ 3,024,470	\$ 32,838,590



Current Debt Level to Legal Debt Limits:

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

Effect of Debt Service on Current Operation:

The City has been able to meet all of its current debt obligations. With the five-year budget plan, the City is also monitoring its future debt obligations and planning to meet them.

The City did refund its 2008 COP issue and 2012 COP issue by issuing a 2012B COP issue. In doing so, the City will save over \$3 million dollars in interest.

The City will continue to monitor its debt position to determine if any other opportunities for savings arises.

2010 Certificates of Participation
Debt Service Schedule

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

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

2012 Certificates of Participation
Debt Service Schedule

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

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

2007B Leasehold Revenue Bonds
Debt Service Schedule

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

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

AGENCY FUNDS

CITY OF WASHINGTON, MISSOURI
AGENCY FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2013.

	Taxable Industrial Revenue Bonds Pauwels Transformers Project, Series 2008 A & B	Recovery Zone Facility Revenue Bonds Valent Aerostructures Project, Series 2010 A, B & C	2013 Projected Budget	2012 Final Budget	2011 Estimated Actual
REVENUES					
Rents	266,250	3,987,080	4,253,330	4,099,485	487,250
TOTAL REVENUES	266,250	3,987,080	4,253,330	4,099,485	3,679,400
EXPENDITURES					
Capital Outlay	-	3,460,000	3,460,000	2,711,800	487,250
Debt service - principal	135,000	220,960	355,960	986,685	3,000,000
Debt service - interest	131,250	306,120	437,370	401,000	192,150
TOTAL EXPENDITURES	266,250	3,987,080	4,253,330	4,099,485	3,679,400
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BLANCE	-	-	-	-	-
FUND BALANCES, OCTOBER 1,	-	-	-	-	-
ESTIMATED FUND BALANCES, SEPTEMBER 30, 2013	\$ -	\$ -	\$ -	-	-

CITY OF WASHINGTON, MISSOURI

**LONG-RANGE
CAPITAL BUDGET PLAN**



Library Renovation - 2012



New Wastewater Treatment Plant - 2009

FISCAL YEARS 2013-2017

CITY OF WASHINGTON, MISSOURI Fiscal 2013-2017 Budgets

Introduction

The 2013-2017 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 of priorities by year with cost estimates assigned. City management reviews the staff recommendations and overall impact of projects, including revenues needed to finance the projects, the need to issue debt, potential impact on tax rate, and operations and maintenance costs.

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

2013-2017 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 citizens 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 2012 and subsequently budgeted a 4% increase in estimated 2013 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.

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 serviceability. Savings associated with lower maintenance and operational costs may offset the initial cost to replace an older piece of equipment.

Specific Operating Budget Impacts/Non-Recurring Capital Expenditures

New machinery and equipment and vehicles - 2 New fire trucks, 3 new police cars, snow plow trucks, refuse truck and mowers - Each of these items will be replacing equipment that is older. Therefore, it is anticipated that repair and maintenance savings from these bigger purchases will save the City approximately \$30,000 annually in the first 5 years after capitalizing.

Mobile Data Terminals - The MDT's will have ongoing annual maintenance, support and software license fees which is estimated at \$40,000-\$50,000 annually.

Training Center - This facility will not be used on every day, so the financial affect for utilities, etc. will be minimal overall.

Team Track - This project will require the City to contract with an operator to assist with organization and deliveries. The estimated annual cost is \$50,000 for these services.

Landfill Operations - Opening another Phase of the landfill will increase the current monitoring services, etc. However, the City anticipates closing the other section of the landfill which will reduce these same costs significantly. In addition, the City does restrict cash and records a liability for closure and post-closure costs associated with landfill operations. Closure costs are non-recurring but the cost for post-closure is a recurring expenditure.

2013 Project Highlights

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

Phase II of the Fire Training Center is estimated to cost \$1,650,000 and be complete by early spring of 2013. It 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 area for Command and Haz-Mat Response vehicles and pumper.

Other big projects in expected to be completed in 2013 are the team track, skatepark and all-abilities park. The Team Track will allow more industries in Washington to receive shipments by rail vs. truck. The skate park will contain a half pipe and other skate park amenities and will be located in one of the City's parks. The all-abilities park is a playground specifically designed for individuals with physical needs such as wheelchair and will be fully handicapped accessible. It will be located in the City's Lakeview Park.

Street improvements and other projects funded from the Transportation Sales Tax Fund are expected to cost \$4,918,495 in FY 2013. Approximately \$2,100,000 will be reimbursed from federal grant money. These projects include Highway 100 Enhancement, Highway 100 Widening Phase III, and Multi-Street Surfacing Program which are expected to be complete by September 2013. Also funded from the Transportation Sales Tax program will be the Camp Street Bridge and the Airport Hangar project.

Items rebudgeted from prior years:

New Vehicle for Parks Department \$23,000 - This vehicle was not purchased in the 2011-2012 budget because the vehicle 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 2011-2012 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 2011-2012 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 2011-2012 budget year, with the anticipated remaining estimated cost portion rebudgeted into the 2012-2013 budget. The reason several of these projects were not completed in the previous year was basically due to the timing of the start of the job and the nature of the type of job it is. These jobs are primarily construction jobs which may span over several years before completion.

Significant projects completed in 2011-2012 include:

Purchased 3 New Police Vehicles
Old Highway 100 Busch Creek Stabilization
Library Expansion Project
Main Stage Project
Fourteenth Street Bridge
Tennis Courts at Phoenix Park
2012 Nova Chip Program & Asphalt Overlay Projects
Water and Sewer Line System Improvements



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

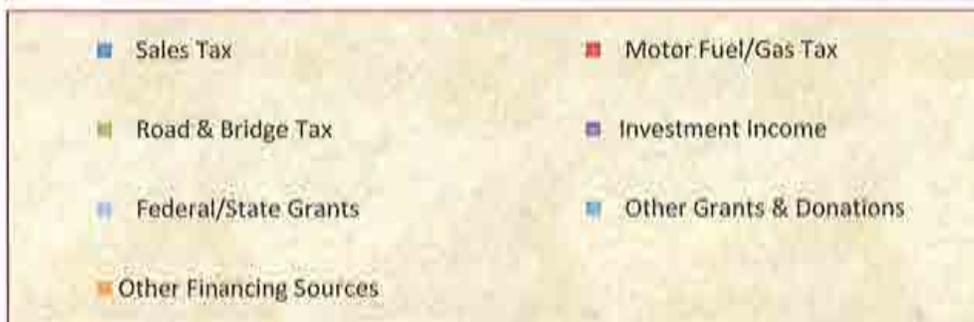
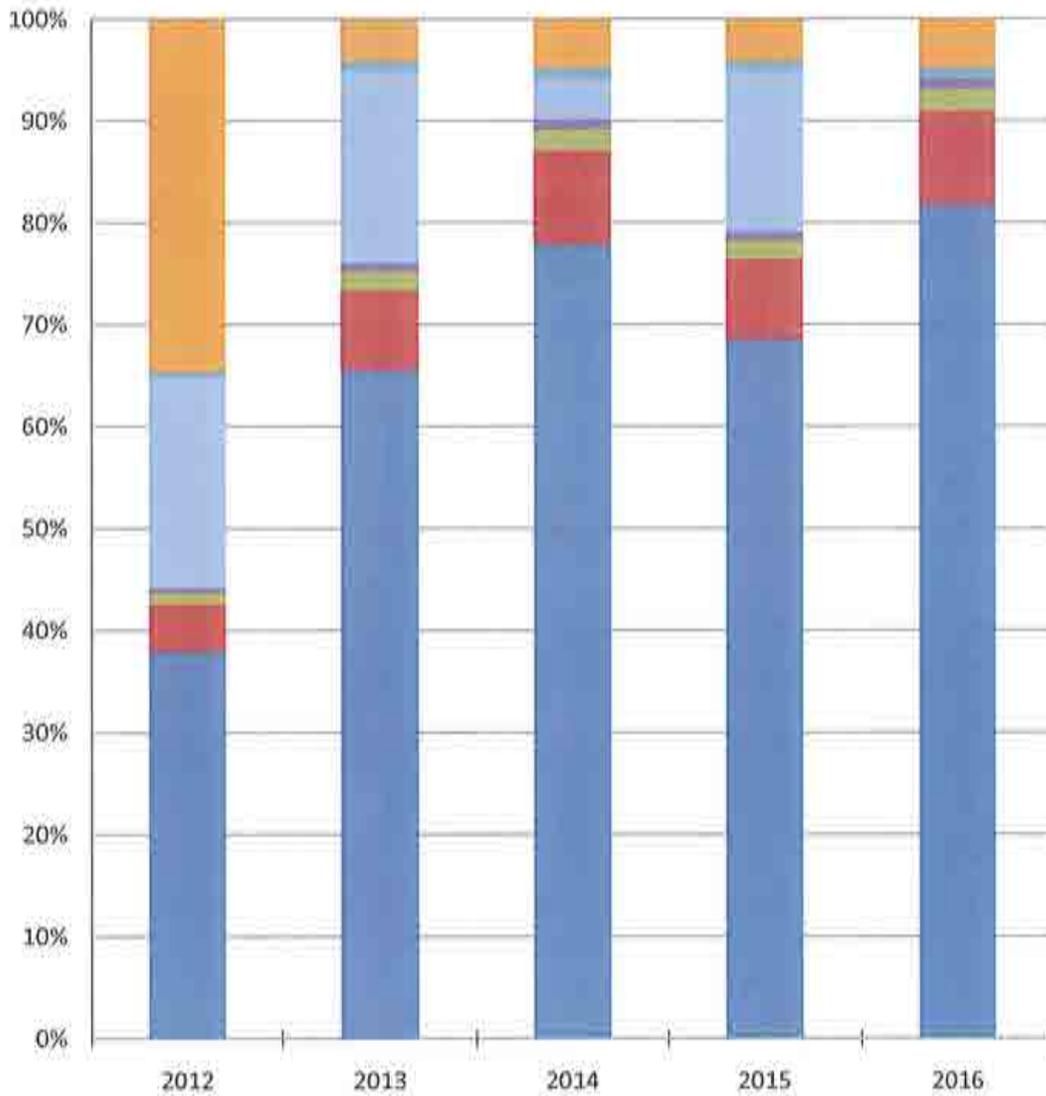
**CITY OF WASHINGTON, MISSOURI
SUMMARY PAGE - CAPITAL REQUEST**

Fiscal 2013-2017 Budgets

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

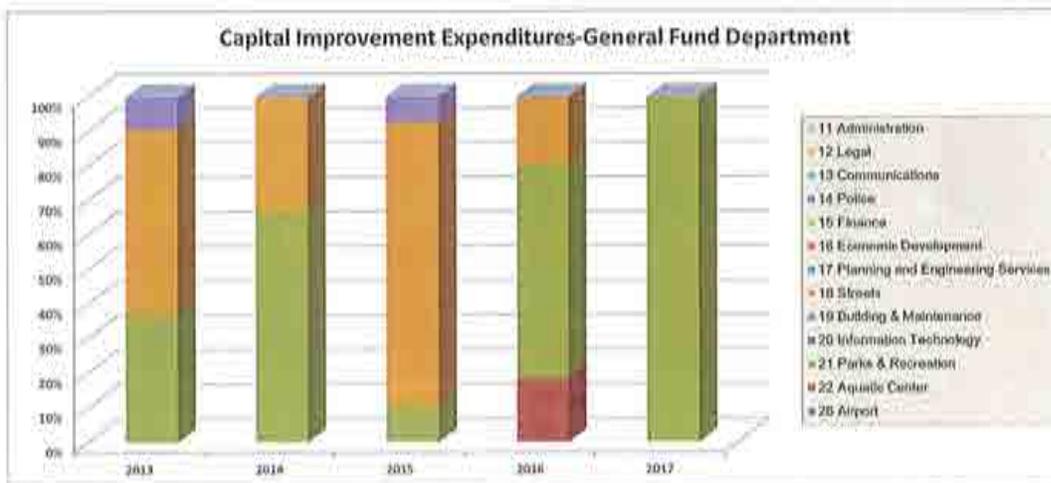
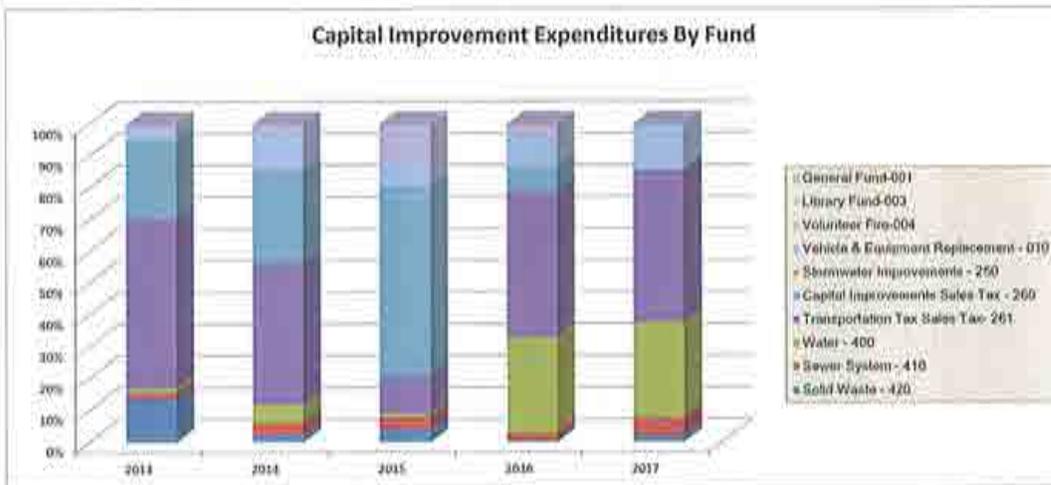
	Budget 2012	Budget 2013	Budget 2014	Budget 2015	Budget 2016
Estimated Beginning Fund Balance	\$ 19,180,660	\$ 12,047,200	\$ 7,618,725	\$ 5,977,560	\$ 6,831,350
Revenues					
Sales Tax	3,965,000	4,074,000	4,185,000	4,300,000	4,405,000
Motor Fuel/Gas Tax	491,240	492,500	494,000	495,000	496,000
Road & Bridge Tax	115,000	115,000	115,000	115,000	115,000
Investment Income	55,000	55,000	55,000	55,000	55,000
Subtotal	4,626,240	4,736,500	4,849,000	4,965,000	5,071,000
Federal/State Grants	2,164,305	1,172,000	208,000	992,000	-
Other Grants & Donations	60,000	60,000	60,000	60,000	60,000
Other Financing Sources					
Sale of capital assets	10,000	10,000	10,000	10,000	10,000
Transfers in from other funds	3,613,495	250,000	250,000	250,000	250,000
Total Other Financing Sources	3,623,495	260,000	260,000	260,000	260,000
Total Revenues	10,474,040	6,228,500	5,377,000	6,277,000	5,391,000
Expenditures					
Land	-	-	1,900,000	-	-
Buildings	200,000	-	-	-	-
Improvements Other Than Buildings	3,900,000	1,940,000	1,400,000	1,577,500	-
Infrastructure	5,618,495	1,985,000	650,000	650,000	2,050,000
Machinery & Equipment	1,781,910	615,950	469,550	476,020	593,460
Total Expenditures	11,500,405	4,540,950	4,419,550	2,703,520	2,643,460
Other Financing Uses					
Transfers out to other funds	6,087,095	6,116,025	2,598,615	2,719,690	2,880,995
Total Other Financing Uses	6,087,095	6,116,025	2,598,615	2,719,690	2,880,995
Total Expenditures	17,587,500	10,656,975	7,018,165	5,423,210	5,524,455
Total Revenues and Other Financing Sources Over (Under) Other Financing Uses and Expenditures	(7,113,460)	(4,428,475)	(1,641,165)	853,790	(133,455)
Estimated Ending Fund Balance	\$ 12,047,200	\$ 7,618,725	\$ 5,977,560	\$ 6,831,350	\$ 6,697,895

Capital Budget Revenue Sources



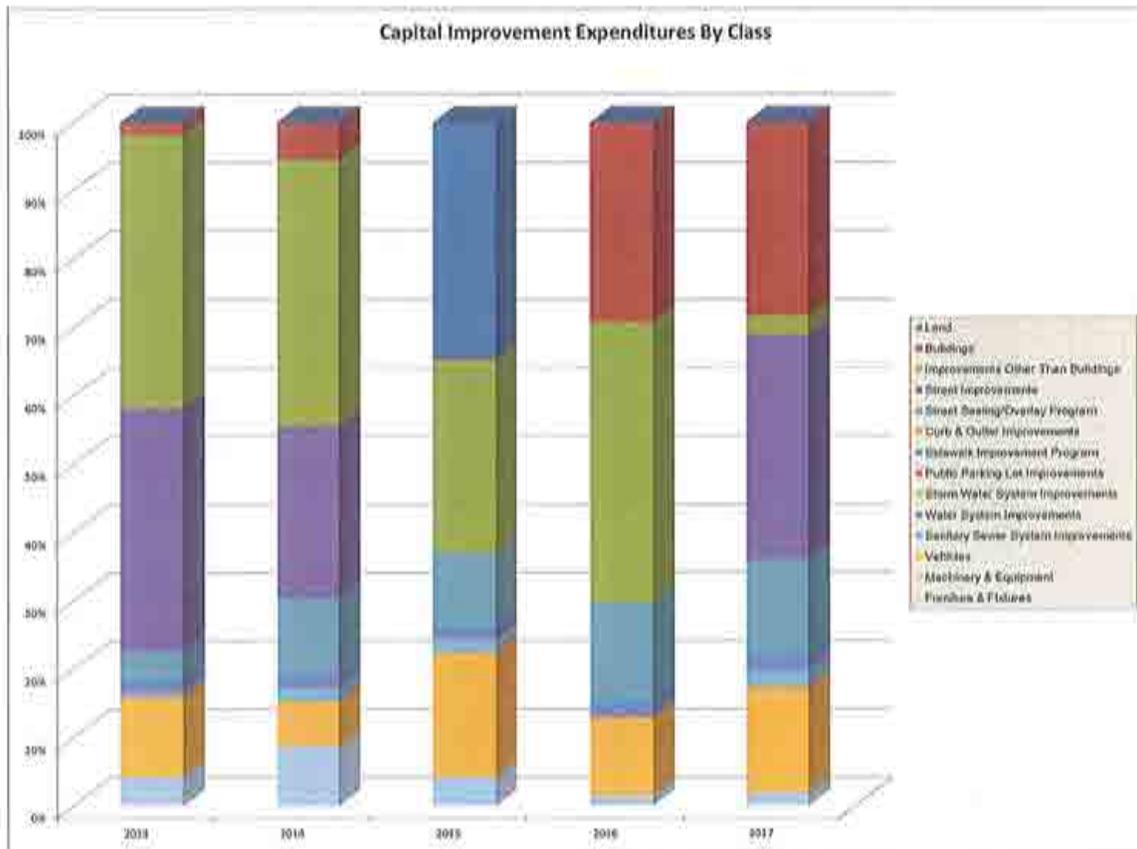
**CITY OF WASHINGTON, MISSOURI
SUMMARY PAGE - CAPITAL REQUEST
Fiscal 2013-2017 Budgets
Capital Improvement Expenditures By Fund**

Fund	2013	2014	2015	2016	2017
General Fund-001					
11 Administration	\$ -	\$ -	\$ -	\$ -	\$ -
12 Legal	-	-	-	-	-
13 Communications	-	-	-	-	-
14 Police	12,000	-	40,000	-	-
15 Finance	-	-	-	-	-
16 Economic Development	-	-	-	-	-
17 Planning and Engineering Services	-	-	-	-	-
18 Streets	70,000	49,000	465,000	7,000	-
19 Building & Maintenance	-	-	-	-	-
20 Information Technology	-	-	-	-	-
21 Parks & Recreation	47,500	99,000	58,000	22,000	22,000
22 Aquatic Center	-	-	-	6,500	-
25 Airport	-	-	-	-	-
	120,500	148,000	563,000	35,500	22,000
Special Revenue Funds					
Library Fund-003	-	-	-	-	-
Volunteer Fire-004	18,000	-	35,000	35,000	-
Capital Program Funds					
Vehicle & Equipment Replacement - 010	545,500	615,950	469,550	476,020	593,460
Stormwater Improvements - 250	-	-	-	-	-
Capital Improvements Sales Tax - 260	3,498,910	1,550,000	3,300,000	337,500	-
Transportation Tax Sales Tax- 261	7,455,995	2,375,000	650,000	1,890,000	2,050,000
Enterprise Funds					
Water - 400	260,000	304,000	60,000	1,256,500	1,263,000
Sewer System - 410	200,000	200,000	200,000	100,000	240,000
Solid Waste - 420	1,928,500	120,000	230,000	12,000	80,000
TOTAL CAPITAL REQUEST	\$ 14,034,405	\$ 6,312,950	\$ 5,507,550	\$ 4,142,520	\$ 4,268,460



CITY OF WASHINGTON, MISSOURI
 SUMMARY PAGE - CAPITAL REQUEST
 Fiscal 2013-2017 Budgets
 Capital Improvement Expenditures By Class

Asset Class	2013	2014	2015	2016	2017
540100 Land	\$ -	\$ -	\$ 1,900,000	\$ -	\$ -
540200 Buildings	252,500	285,000	6,000	1,208,500	1,205,000
541100 Improvements Other Than Buildings	5,006,000	2,074,000	1,564,000	1,699,500	122,000
541101 Street Improvements	4,988,495	1,335,000	-	-	1,400,000
541102 Street Sealing/Overlay Program	600,000	600,000	600,000	600,000	600,000
541103 Curb & Gutter Improvements	-	-	-	-	-
541104 Sidewalk Improvement Program	100,000	50,000	50,000	50,000	50,000
541105 Public Parking Lot Improvements	-	-	-	-	-
541107 Storm Water System Improvements	-	-	-	-	-
541110 Water System Improvements	148,000	48,000	48,000	48,000	48,000
541120 Sanitary Sewer System Improvement	100,000	100,000	100,000	-	100,000
542100 Vehicles	1,041,500	359,000	1,005,590	476,020	663,460
542200 Machinery & Equipment	577,910	461,950	233,960	60,500	80,000
542300 Furniture & Fixtures	20,000	-	-	-	-
TOTAL CAPITAL REQUEST	\$ 14,034,405	\$ 5,312,950	\$ 5,507,550	\$ 4,142,520	\$ 4,268,460



Department	Description	2013	2014	2015	2016	2017
------------	-------------	------	------	------	------	------

Police - 14

Vehicles - 542100

Machinery & Equipment - 542200

New Breathalyzer Machine	\$	12,000	\$	-	\$	-	\$	-	\$	-
Mobila Ticketing Module for MDT's (6 units)		-		-		40,000		-		-

Furniture & Fixtures - 542300

DEPARTMENT TOTAL	\$	12,000	\$	-	\$	40,000	\$	-	\$	-
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RECAP:

Vehicles - 542100	\$	-	\$	-	\$	-	\$	-	\$	-
Machinery & Equipment - 542200		12,000		-		40,000		-		-
Furniture & Fixtures - 542300		-		-		-		-		-

DEPARTMENT TOTAL	\$	12,000	\$	-	\$	40,000	\$	-	\$	-
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Department	Description	2013	2014	2015	2016	2017
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Street - 18

Land - 540100

Buildings - 540200

Improvements Other Than Buildings - 541100

Street Improvements - 541101

Augusta Bottom Road - City Portion

70,000

Street Sealing & Overlay Program - 541102

Curb & Gutter Improvements - 541103

Sidewalk Improvement Program - 541104

Public Parking Lot Improvement - 541105

Vehicles - 542100

If Annexation Passes:

2 Additional Snow Plow Trucks

\$

-

\$

-

\$

280,000

\$

-

\$

-

F550 Truck w/Snow Plow & Spreader

-

-

-

125,000

-

-

-

-

Machinery & Equipment - 542200

Sealer Tank w/Agitator

-

40,000

-

-

-

-

Bush Hog (10")

-

0,000

-

-

-

-

Drop Deck Trailer

-

-

60,000

-

-

-

Bush Hog (8" pull type)

-

-

-

7,000

-

-

Furniture & Fixtures - 542300

DEPARTMENT TOTAL

\$ 70,000 \$ 49,000 \$ 465,000 \$ 7,000 \$ -

RECAP:

Land - 540100

\$

-

\$

-

\$

-

\$

-

\$

-

-

Buildings - 540200

-

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Improvements Other Than Buildings - 541100

-

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Street Improvements - 541101

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70,000

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Street Sealing & Overlay Program - 541102

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Curb & Gutter Improvements - 541103

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Sidewalk Improvement Program - 541104

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Public Parking Lot Improvement - 541105

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Vehicles - 542100

-

-

-

405,000

-

-

-

-

Machinery & Equipment - 542200

-

49,000

-

60,000

-

7,000

-

-

-

Furniture & Fixtures - 542300

-

-

-

-

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-

-

DEPARTMENT TOTAL

\$ 70,000 \$ 49,000 \$ 465,000 \$ 7,000 \$ -

Department	Description	2013	2014	2015	2016	2017
------------	-------------	------	------	------	------	------

Parks & Recreation
Parks Operations-21

Land - 540100

Buildings - 540200

Auditorium Lights	\$ 40,000	\$ -	\$ -	\$ -	\$ -
Hilbermann Park Pavilion Roof Replacements	-	60,000	-	-	-
Riverfront Pavilion Roof	7,500	-	-	-	-

Improvements Other Than Buildings - 541100

TRIM Grant Projects	-	24,000	12,000	12,000	12,000
Main Park Parking Lot Asphalt	-	-	-	-	-
Community Stewardship Grant	-	10,000	10,000	10,000	10,000
Resurfacing Main Park Playground	-	-	36,000	-	-

Vehicles - 542100

Machinery & Equipment - 542200

Floor Cleaning Machine	-	5,000	-	-	-
Arrow Board	-	-	-	-	-
Laser Level for athletic fields	-	-	-	-	-
Overseeder/Aerater	-	-	-	-	-

Furniture & Fixtures - 542300

DEPARTMENT TOTAL	\$ 47,500	\$ 99,000	\$ 58,000	\$ 22,000	\$ 22,000
-------------------------	------------------	------------------	------------------	------------------	------------------

RECAP:

Land - 540100	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings - 540200	47,500	60,000	-	-	-
Improvements Other Than Buildings - 541100	-	34,000	58,000	22,000	22,000
Vehicles - 542100	-	-	-	-	-
Machinery & Equipment - 542200	-	5,000	-	-	-
Furniture & Fixtures - 542300	-	-	-	-	-

DEPARTMENT TOTAL	\$ 47,500	\$ 99,000	\$ 58,000	\$ 22,000	\$ 22,000
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Department	Description	2013	2014	2015	2016	2017
------------	-------------	------	------	------	------	------

Parks & Recreation
Aquatic Complex-22

Buildings - 540200

Improvements Other Than Buildings - 541100

Machinery & Equipment - 542200

Pool Vacuum

Furniture & Fixtures - 542300

DEPARTMENT TOTAL

\$	-	\$	-	\$	-	\$	6,500	\$	-
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RECAP:

Buildings - 540200

Improvements Other Than Buildings - 541100

Machinery & Equipment - 542200

Furniture & Fixtures - 542300

DEPARTMENT TOTAL

\$	-	\$	-	\$	-	\$	-	\$	-
							6,500		
\$	-	\$	-	\$	-	\$	6,500	\$	-



Pool House 2011



Pool 2011

Department	Description	2013	2014	2015	2016	2017
------------	-------------	------	------	------	------	------

Volunteer Fire- 004
Operations - 24

Improvements Other Than Buildings - 541100

Vehicles - 542100

Replace 2010 Command Vehicle 100	\$	-	\$	-	\$	35,000	\$	-	\$	-
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Machinery & Equipment - 542200

Replace Rescue Boat (1996 All Weld)		-		-		-		35,000		-
Lukas Tool Replacement Power Unit - Current unit is 20 years old - essential		12,000		-		-		-		-
Lukas tool Coupling Unit - Increases safety, able to work quicker - essential		6,000		-		-		-		-

Furniture & Fixtures - 542300

FUND TOTAL	\$	18,000	\$	-	\$	35,000	\$	35,000	\$	-
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RECAP:

Improvements Other Than Buildings - 541100	\$	-	\$	-	\$	-	\$	-	\$	-
Vehicles - 542100		-		-		35,000		-		-
Machinery & Equipment - 542200		18,000		-		-		35,000		-
Furniture & Fixtures - 542300		-		-		-		-		-

DEPARTMENT TOTAL	\$	18,000	\$	-	\$	35,000	\$	35,000	\$	-
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Department	Description	2013	2014	2015	2016	2017
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Vehicle & Equipment Replacement Fund - 010

Vehicles - 542100

Public Safety - Police Department - 14

Three fully equipped patrol vehicles each year to maintain a healthy rotation to the fleet. 3 Chevy Impalas \$ 106,500 \$ 130,000 \$ 135,000 \$ 140,000 \$ 145,000

Highways and streets - Department 18

3/4 Ton pickup (Replace #26) 33,000 - - - -
 2 Snow Plow Trucks (Replaces #34 & #42) 280,000 - - - -
 Used Road Tractor (Replaces Truck #42) - - 75,000 - -
 Backhoe (Replaces 67E) - 120,000 - - - -
 Mosquito Sprayer (Replaces Original Sprayer) - 10,000 - - - -
 Wheel Loader (Replaces 544E) - - 160,000 - - - -
 Leaf Vac (Replaces Self-Contained) - - - - 42,000 - -
 6610 Tractor (Replaces 6610) - - - - 45,000 - -
 Street Sweeper (Replaces 2002 Sweeper) - - - - 210,000 - -
 Air Compressor - - - - 7,500 - -
 953D Cat (Replace 953C Cat) - - - - - - 235,000
 Grader (Replace 120G) - - - - - - 175,000
 Walk Behind Mower - - - - - - 6,000

Parks - Department 21

1/2 Ton Pickup Truck-Replaces 1993 Ford 23,000 - - - -
 1/2 Ton Pickup Truck-Replaces 1996 Dodge 28,000 - - - -
 One Ton Dump Truck-Replaces 1990 Dump Truck - - 68,000 - -
 1/2 Ton 4x4 Pickup Truck - Replaces 1996 Dodge - - - 30,990 - -
 1/2 Ton 4x4 Pickup Truck - Replaces 1999 Dodge - - - - 31,520 - -
 1/2 Ton 4x4 Pickup Truck - Replaces 2001 Dodge - - - - - 32,400

Machinery & Equipment - 542200

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) 65,000 - - - -
 Mower (replaces Toro 4000D purchased in 2004) - 68,950 - - - -
 Mower (replaces Toro 4000D purchased in 2004) - - 68,960 - - - -
 Utility Cart (Replaces 1999 Kawasaki Mule) 10,000 - - - -

FUND TOTAL

\$ 545,500 \$ 615,950 \$ 469,550 \$ 476,020 \$ 593,400

RECAP:

Vehicles - 542100 \$ 470,500 \$ 328,000 \$ 400,990 \$ 476,020 \$ 593,400
 Machinery & Equipment - 542200 75,000 287,950 68,960 - -

DEPARTMENT TOTAL

\$ 545,500 \$ 615,950 \$ 469,950 \$ 476,020 \$ 593,400

Department	Description	2013	2014	2015	2016	2017
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Capital Improvement Sales Tax Fund - 260

Land - 540100

Economic Development -Department 16

Heidmann Industrial Park Lot Development \$ - \$ - \$ 1,900,000 \$ - \$ -

Buildings - 540200

Administration- Department 11

City hall improvements 200,000 - - - -

Improvements Other Than Buildings - 541100

Parks -Department 21

Skatepark (carryover 2012 contract) 220,000 - - - -
 (\$250,000- \$30,000 Complete by 2012 = \$220,000 for 2013)

All-abilities playground 665,000 - - - -
 (\$700,000 Cost - \$250,000 Donations = \$450,000 Net)
 (\$700,000 Cost - \$35,000 Complete in 2012 = \$665,000 for 2013)

McLaughlin Lighting-Poles (use existing lighting) 40,000 - - - -
 Resurface Leisure Pool 40,000 - - - -
 ADA Improvements-Wading Pool-Splash Park 60,000 - - - -

Fire -Department 24

Phase II Fire Training Center 740,000 - - - -
 (\$1,650,000- \$910,000 Complete in 2012 = \$740,000 for 2013)

Apparatus Replacement - 1,350,000 - - - -
 Phase I - East Fire Station/Police Substation - 750,000 - - - -

Economic Development -Department 16

Union Pacific Team Track (Net) 35,000 - - - -
 (\$250,000- \$200,000 Complete in 2012 = \$50,000 for 2013)

Airport Improvements & Layout Plan 62,500 - - 337,500 - -

Sewer System - Department 35

Infiltration Slip Lining 150,000 150,000 - - - -

Manhole Rehab Projects 50,000 50,000 - - - -

Administration - Department 11

Downtown Washington Improvements - - 350,000 - -

Recycling - Department 39

Improvements to building, install fence, replace bins & pave parking lot - - 300,000 - -

Vehicles - 542100

Fire -Department 24

Replace 1997 Pumper 113 (15 yr. rep schedule) 400,000 - - - -

Replace 1998 Rescue Truck 175 (15 yr. rep schedule) 425,000 - - - -

Machinery & Equipment - 542200

Police - Department 14

Six 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. 205,000 - - - -

Communications - Department 13

Radio Transmitters w/Voting Module 178,000 - - - -

Outdoor Warning Siren 28,410 - - - -

Furniture & Fixtures - 542300

FUND TOTAL

\$ 3,498,910 \$ 1,550,000 \$ 3,300,000 \$ 337,500 \$ -

RECAP:

Land - 540100 \$ - \$ - \$ 1,900,000 \$ - \$ -

Buildings - 540200 200,000 - - - -

Department	Description	2013	2014	2015	2016	2017
Improvements Other Than Buildings - 541100		2,062,500	1,550,000	1,400,000	337,500	-
Vehicles - 542100		825,000	-	-	-	-
Machinery & Equipment - 542200		411,410	-	-	-	-
Furniture & Fixtures - 542300		-	-	-	-	-
DEPARTMENT TOTAL		\$3,498,910	\$1,550,000	\$3,300,000	\$337,500	\$-



Main Stage - 2012



Phoenix Park Tennis Courts - 2012

Department	Description	2013	2014	2015	2016	2017
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Transportation Sales Tax Fund - 261

Land - 540100

Buildings - 540200

Improvements Other Than Buildings - 541100

Jefferson Street Bridge Replacement (\$1,370,000 Total, Grant \$1,096,000, City Portion \$274,000)	\$ -	\$ 130,000	\$ -	\$ 1,240,000	\$ -
Lafayette Street Railroad Crossing (\$300,000 Total, Grant \$240,000, City Portion \$60,000)	40,000	260,000	-	-	-
Camp Street Bridge	850,000	-	-	-	-
Airport Hangar Project (\$947,500 Total, Grant \$701,305, City Portion \$246,195)	947,500	-	-	-	-

Street Improvements - 541101

Highway 100 Enhancement (\$755,000 Total- \$76,000 Complete in 2012 = \$680,000, Grant \$600,000, City Portion \$186,000)	680,000	-	-	-	-
Highway 100 Widening - Hwy A to High Street (not) (\$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; Bleker to Route 100, Washington Heights Drive; Route 100 to Lexington, International; Fifth St. to Rte. 100 (\$725,000 Total, Grant \$553,000, City Portion \$138,000, FC \$34,000)	725,000	-	-	-	-
Stafford Street & Fourteenth Street- Resurfacing Stafford, 14th St. from Stafford to Hwy 47; sidewalks (\$1,335,000 Total, Grant \$1,068,000,000, City Portion \$267,000)	-	1,335,000	-	-	-
Elm Street Streetscape, Fifth Street to Front Street (\$1,400,000 Total, Grant \$1,120,000, City Portion \$280,000)	-	-	-	-	1,400,000

Street Sealing/Overlay Program - 541102

Various Streets - UTBWS (Nova Chip)	300,000	300,000	300,000	300,000	300,000
Various Streets-Asphalt Overlay	300,000	300,000	300,000	300,000	300,000

Sidewalk Improvement Program - 541104

Various sidewalk improvements	100,000	50,000	50,000	50,000	50,000
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FUND TOTAL

\$ 7,455,995	\$ 2,375,000	\$ 650,000	\$ 1,890,000	\$ 2,050,000
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RECAP:

Land - 540100	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings - 540200	-	-	-	-	-
Improvements Other Than Buildings - 541100	1,837,500	390,000	-	1,240,000	-
Street Improvements - 541101	4,916,495	1,335,000	-	-	1,400,000
Street Sealing/Overlay Program - 541102	600,000	600,000	600,000	600,000	600,000
Sidewalk Improvement Program - 541104	100,000	50,000	50,000	50,000	50,000
Vehicles - 542100	-	-	-	-	-
Machinery & Equipment - 542200	-	-	-	-	-
Furniture & Fixtures - 542300	-	-	-	-	-

DEPARTMENT TOTAL

\$ 7,455,995	\$ 2,375,000	\$ 650,000	\$ 1,890,000	\$ 2,050,000
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Fourteenth Street Bridge - 2012



Department	Description	2013	2014	2015	2016	2017
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Water Fund - 400
Water Operations - 35

Land - 540100						
Buildings - 540200						
Clay Street	Inspection	\$	\$	\$	\$	\$
Water Tower	Interior				3,500	
	Exterior					
Crestview	Inspection			3,500		
Water Tower	Interior-New Epoxy Recoat/Possible Sand-Blasting				600,000	
	Exterior-Removal of Lead Based Paint				700,000	
Enduro	Inspection					
Water Tower	Interior 10,000 sq ft		70,000			
	Exterior 16,000 sq ft		150,000			
New water tower on east side of town						
						900,000
New Well						
						300,000
Submersible Well Inspection						
Well 3			2,500			
Well 4					2,500	
Well 5			2,500			
Well 6						2,500
Well 7					2,500	
Well 8						2,500
Well 9				2,500		
Well 10		2,500				
Well 11		2,500				
Improvements Other Than Buildings - 541100						
Portable well pump starter pump - Well 10 & 11						
		6,000		6,000		
Water System Improvements - 541110						
Various water system improvements						
		48,000	48,000	48,000	48,000	48,000
Doofer Pumping Station on Highway A - This will boost water pressure on Hwy A and subdivisions in the area. Will also provide needed fire protection for this area.						
		100,000				
Vehicles - 542100						
Replace 1999 Dodge Pick-up						
			31,000			
2000 Chevrolet Express Van						
		31,000				
4 x 4 Truck-Replace Truck #5 (Chevy)						
						30,000
Machinery & Equipment - 542200						
Low Impact Rubber Track High Flow Sbid loader (Used w/ Mr. Manhole Equipment) 1/2 to be paid by Sewage Treatment Fund \$50,000 total						
		50,000				
Furniture & Fixtures - 542300						
Water Monitoring System R/W (Replaces Lookup SW out of Support)						
		20,000				
FUND TOTAL		\$	\$	\$	\$	\$
		260,000	304,000	60,000	1,256,500	1,283,000
RECAP:						
Land - 540100						
		\$	\$	\$	\$	\$
Buildings - 540200						
			6,000			
Improvements Other Than Buildings - 541100						
		6,000	225,000	6,000	1,208,500	1,200,000
Water System Improvements - 541110						
		148,000	48,000	48,000	48,000	48,000
Vehicles - 542100						
		31,000	31,000			30,000
Machinery & Equipment - 542200						
		50,000				
Furniture & Fixtures - 542300						
		20,000				
DEPARTMENT TOTAL		\$	\$	\$	\$	\$
		260,000	304,000	60,000	1,256,500	1,283,000



Department	Description	2013	2014	2015	2016	2017
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Sewage System Fund - 410
Sewage System Operations - 36

Land - 540100

Buildings - 540200

Improvements Other Than Buildings - 541100

Various sewer line and manhole improvements \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000

Sanitary Sewer System Improvements - 541120

Upgrading West Link Liftstation - 100,000
 Upgrading Fairfield Liftstation - 100,000
 Upgrading Fulton Street Liftstation - 100,000
 Upgrading West End Liftstation - 100,000

Vehicles - 542100

1-Ton Truck - 40,000

Machinery & Equipment - 542200

Furniture & Fixtures - 542300

FUND TOTAL \$ 200,000 \$ 200,000 \$ 200,000 \$ 100,000 \$ 240,000

RECAP:

Land - 540100 \$ - \$ - \$ - \$ - \$ -
 Buildings - 540200 - - - - -
 Improvements Other Than Buildings - 541100 100,000 100,000 100,000 100,000 100,000
 Sanitary Sewer System Improvements - 541120 100,000 100,000 100,000 - 100,000
 Vehicles - 542100 - - - - 40,000
 Machinery & Equipment - 542200 - - - - -
 Furniture & Fixtures - 542300 - - - - -

DEPARTMENT TOTAL \$ 200,000 \$ 200,000 \$ 200,000 \$ 100,000 \$ 240,000



Walnut Street Liftstation 2011



Department	Description	2013	2014	2015	2016	2017
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Solid Waste Fund - 420

Refuse Collection Operations - 37

Vehicles - 542100

Refuse Truck (Replaces #28)	\$	165,000	\$	-	\$	-	\$	-	\$	-
Additional Refuse Truck if annexation passes		-		-		165,000		-		-

Machinery & Equipment - 542200

Landfill Operations - 38

Improvements Other Than Buildings - 541100

Landfill - Phase IV		1,500,000		-		-		-		-
Landfill - Phase IV Consultant		100,000		-		-		-		-

Buildings - 540200

Machinery & Equipment - 542200

Water Tank to Control Dust		5,000		-		-		-		-
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Recycling Operations - 39

Buildings - 540200

Improvements Other Than Buildings - 541100

Vehicles - 542100

Recycle Truck		150,000		-		-		-		-
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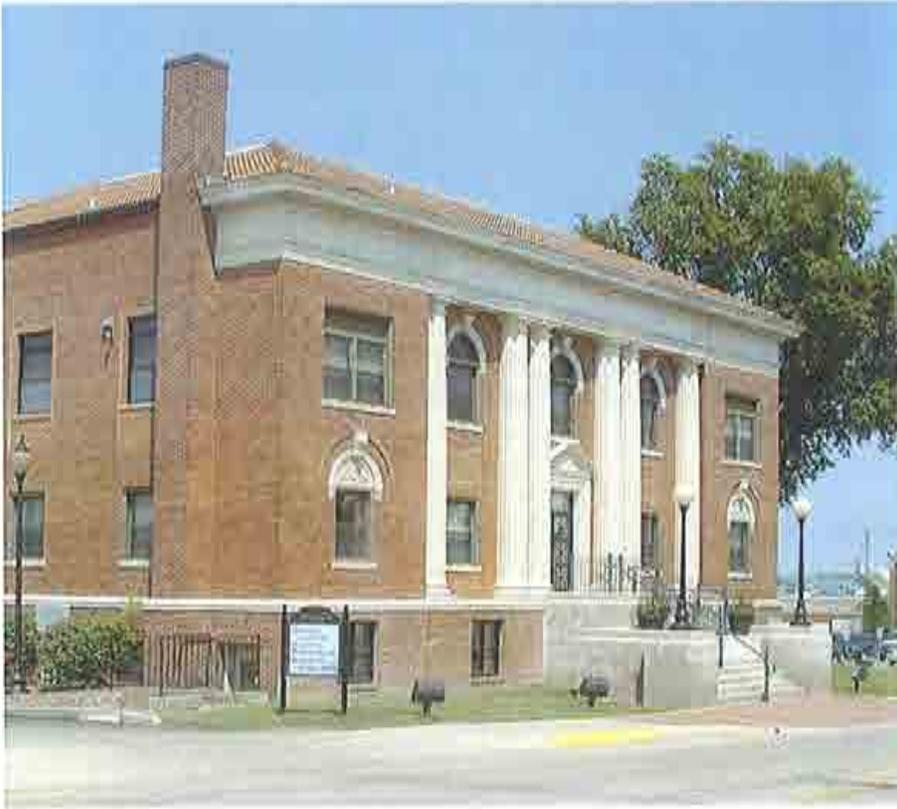
Machinery & Equipment - 542200

Tiller Attachment for bobcat to use for yard repairs etc.		6,500		-		-		-		-
Baler (Replaces Excel EX-63)		-		120,000		-		-		-
Brush Chipper (Replace BC18001)		-		-		65,000		-		-
Bobcat Accessory Trailer (Made In House)		-		-		-		12,000		-
Bobcat (Replace S250)		-		-		-		-		80,000

FUND TOTAL	\$	1,926,500	\$	120,000	\$	230,000	\$	12,000	\$	80,000
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RECAP:

Buildings - 540200										
Improvements Other Than Buildings - 541100		1,600,000		-		-		-		-
Vehicles - 542100		315,000		-		165,000		-		-
Machinery & Equipment - 542200		11,500		120,000		65,000		12,000		80,000
DEPARTMENT TOTAL	\$	1,926,500	\$	120,000	\$	230,000	\$	12,000	\$	80,000



FIVE YEAR BUDGET BY FUND





Five-Year Budget By Fund

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

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

Budget Assumptions:

- Estimated sales tax revenue to increase by 4 % annually.
- Estimated personnel expenditures to increase 2 % annually.
- Estimated charges for services to increase by 4 % annually.
- Charges for services in the enterprise funds was budgeted projecting the scheduled rate increases.
- Estimated housing market, building permit revenue and property tax revenue to remain at the same level of revenue.
- No new debt issues anticipated.

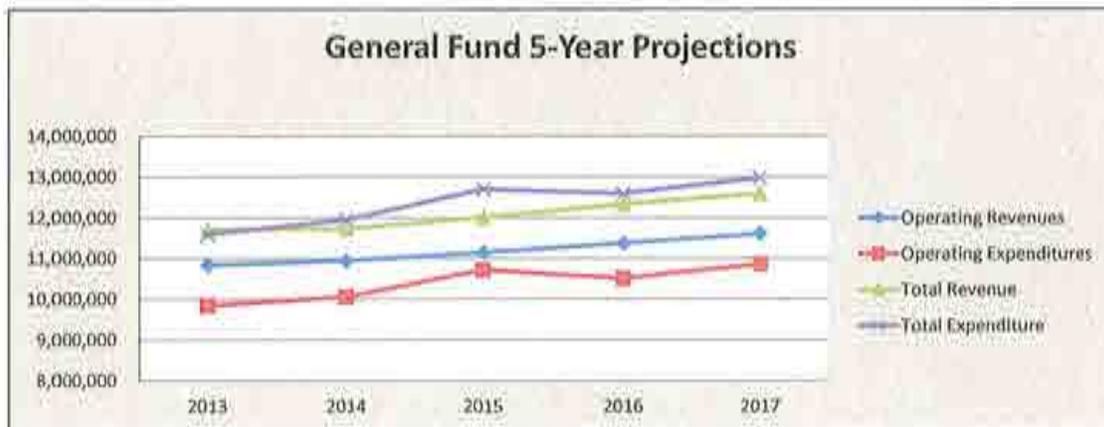
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2013 through 2017

All Funds	Projected 2013	Projected 2014	Projected 2015	Projected 2016	Projected 2017
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 33,121,040	\$ 23,533,320	\$ 23,839,523	\$ 22,484,815	\$ 22,470,795
TOTAL OPERATING REVENUES	29,100,485	25,273,001	25,141,793	26,406,346	25,806,319
TOTAL OPERATING EXPENDITURES/EXPENSES	35,998,790	26,033,483	27,263,386	25,905,551	26,737,133
TOTAL NON-OPERATING REVENUES/EXPENSES	3,518,415	1,753,315	1,611,115	2,505,315	2,742,115
TOTAL OTHER FINANCING SOURCES (USES)	10,000	10,000	10,000	10,000	10,000
NET CHANGE IN FUND BALANCE	(10,406,720)	(2,503,797)	(3,722,708)	(1,994,520)	(3,602,929)
ESTIMATED ENDING FUND BALANCE, September 30	\$ 22,714,320	\$ 21,029,523	\$ 20,116,815	\$ 20,490,295	\$ 18,867,868



CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2013 through 2017

GENERAL FUND	Projected 2013	Projected 2014	Projected 2015	Projected 2016	Projected 2017
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 3,508,550	\$ 3,617,820	\$ 3,391,078	\$ 2,701,263	\$ 2,447,921
OPERATING REVENUES:					
Taxes	8,488,060	8,652,600	8,809,100	8,984,700	9,153,000
Licenses and permits	135,950	137,950	139,950	141,950	143,950
Intergovernmental	93,000	74,000	66,000	66,000	66,000
Charges for services	1,752,205	1,704,511	1,755,433	1,806,456	1,857,979
Fines	170,000	182,500	185,000	187,500	190,000
Investment income	20,000	15,000	15,000	15,000	15,000
Rents	133,000	142,400	142,600	142,800	143,000
Donations	41,900	31,900	31,900	31,900	31,900
TOTAL OPERATING REVENUES	10,835,115	10,940,861	11,144,983	11,376,306	11,600,829
OPERATING EXPENDITURES:					
Administration	799,990	754,155	773,365	793,420	814,520
Tourism	110,000	111,100	112,200	113,300	114,000
Front Street Properties	17,050	17,050	18,100	18,800	19,750
Senior Center Operations	46,700	48,200	48,700	48,700	49,200
Municipal Court	35,840	36,603	37,238	37,768	38,363
Communications	846,195	872,985	885,580	913,290	941,600
Police	2,589,090	2,691,695	2,766,015	2,853,180	2,932,900
Finance	528,225	538,120	549,685	561,695	580,620
Economic/Community Development	136,175	138,850	143,930	146,420	152,235
Engineering	646,080	710,160	678,080	696,865	717,285
Street	1,547,130	1,808,550	1,674,440	1,757,645	1,866,405
Building & Maintenance	255,985	262,290	270,015	275,270	283,335
Information Technology	491,950	477,935	487,925	503,195	518,390
Parks & Recreation	1,260,645	1,252,720	1,294,285	1,328,930	1,365,645
Pool	229,190	216,000	234,900	239,205	248,095
Airport	162,100	166,190	175,340	179,465	185,790
Debt Service - Interest	1,000	1,000	1,000	1,000	1,000
Capital Outlay	129,500	148,000	563,000	35,500	22,000
TOTAL OPERATING EXPENDITURES	9,832,845	10,051,603	10,713,798	10,503,648	10,851,133
TOTAL OTHER FINANCING SOURCES (USES):					
Transfers in	862,700	785,000	862,700	958,600	991,400
Transfers out	(1,753,700)	(1,901,000)	(1,983,700)	(2,084,600)	(2,122,400)
TOTAL OTHER FINANCING SOURCES (USES)	(891,000)	(1,116,000)	(1,121,000)	(1,126,000)	(1,131,000)
NET CHANGE IN FUND BALANCE	111,270	(226,742)	(689,815)	(253,342)	(381,304)
ESTIMATED ENDING FUND BALANCE, September 30	3,617,820	3,391,078	2,701,263	2,447,921	2,066,617
Dedicated Reserves:					
15% Fund Balance, reserved for operations	(1,455,350)	(1,485,390)	(1,522,470)	(1,570,070)	(1,624,220)
PROJECTED UNRESERVED FUND BALANCES, September 30	\$ 2,162,470	\$ 1,905,688	\$ 1,178,793	\$ 877,851	\$ 442,397



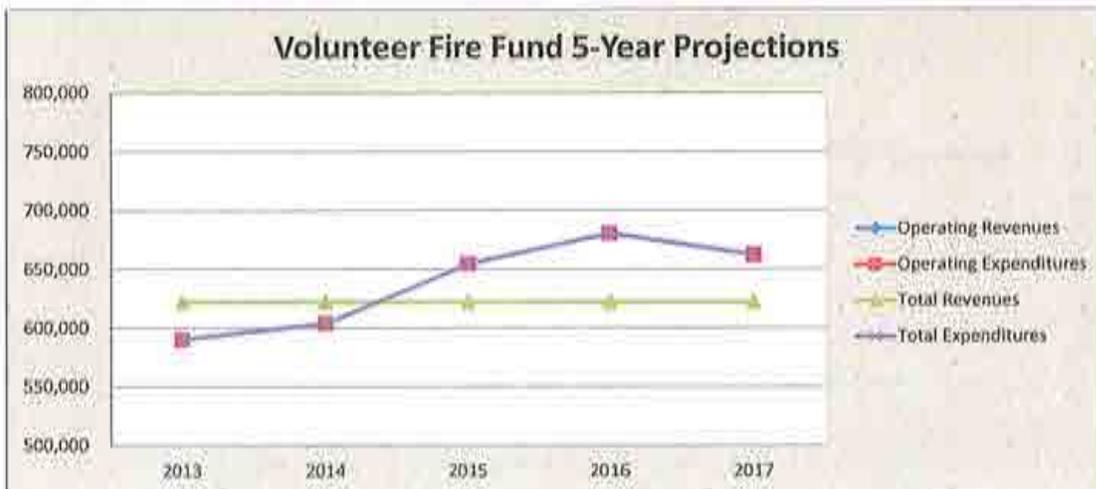
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2013 through 2017

Library Fund	Projected 2013	Projected 2014	Projected 2015	Projected 2016	Projected 2017
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 165,910	\$ 160,920	\$ 149,560	\$ 137,040	\$ 120,795
REVENUES:					
Taxes	179,285	183,040	185,840	188,740	191,740
Charges for services	46,600	46,600	46,600	46,600	46,600
Fines	2,000	2,000	2,000	2,000	2,000
Investment income	1,500	1,500	1,500	1,500	1,500
Donations	6,000	6,000	6,000	6,000	6,000
TOTAL OPERATING REVENUES	235,385	239,140	241,940	244,840	247,840
OPERATING EXPENDITURES:					
Personal services	311,645	310,870	328,940	338,465	348,430
Operation & maintenance	184,730	191,630	191,520	193,820	195,920
TOTAL OPERATING EXPENDITURES	496,375	511,500	520,460	532,085	544,350
TOTAL OTHER FINANCING SOURCES (USES):					
Transfers in	256,000	261,000	266,000	271,000	276,000
NET CHANGE IN FUND BALANCE	(4,990)	(11,360)	(12,520)	(16,245)	(20,510)
ESTIMATED ENDING FUND BALANCE, September 30	160,920	149,560	137,040	120,795	100,285
Dedicated Reserves:					
15% Fund Balance, reserved for operations	(74,460)	(76,730)	(78,070)	(79,810)	(81,650)
PROJECTED UNRESERVED FUND BALANCES, September 30	\$ 86,460	\$ 72,830	\$ 58,970	\$ 40,985	\$ 18,635



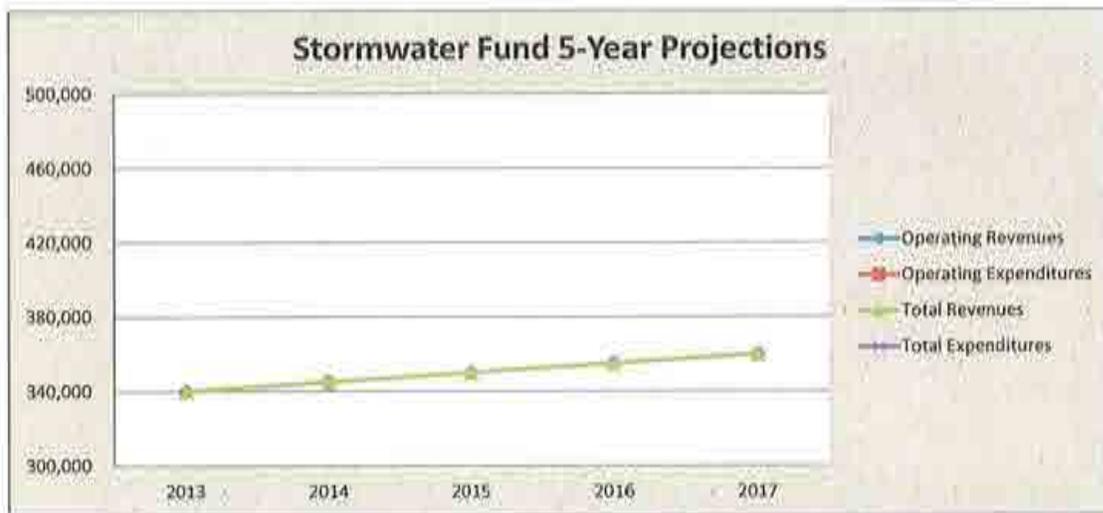
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2013 through 2017

Volunteer Fire	Projected 2013	Projected 2014	Projected 2015	Projected 2016	Projected 2017
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 686,210	\$ 698,130	\$ 716,545	\$ 684,285	\$ 626,112
REVENUES:					
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	3,000	3,000	3,000	3,000	3,000
Donations	500	500	500	500	500
TOTAL OPERATING REVENUES	17,000	17,000	17,000	17,000	17,000
OPERATING EXPENDITURES:					
Personal services	241,915	245,385	249,165	253,153	257,355
Operation & maintenance	330,165	358,200	370,095	392,020	404,680
Capital Outlay	18,000	-	35,000	35,000	-
TOTAL OPERATING EXPENDITURES	590,080	603,585	654,260	680,173	662,035
TOTAL OTHER FINANCING SOURCES (USES):					
Transfers in	605,000	605,000	605,000	605,000	605,000
TOTAL OTHER FINANCING SOURCES (USES)	605,000	605,000	605,000	605,000	605,000
NET CHANGE IN FUND BALANCE	31,920	18,415	(32,260)	(58,173)	(40,035)
ESTIMATED ENDING FUND BALANCE, September 30	698,130	716,545	684,285	626,112	586,077
Dedicated Reserves:					
15% Fund Balance, reserved for operations	(85,810)	(90,540)	(92,890)	(96,780)	(99,310)
PROJECTED UNRESERVED FUND BALANCES, September 30	\$ 612,320	\$ 626,005	\$ 591,395	\$ 529,332	\$ 486,767



CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2013 through 2017

Stormwater	Projected 2013	Projected 2014	Projected 2015	Projected 2016	Projected 2017
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 2,885,430	\$ 3,225,430	\$ 3,570,430	\$ 3,920,430	\$ 4,275,430
REVENUES:					
Taxes	325,000	330,000	335,000	340,000	345,000
Investment income	15,000	15,000	15,000	15,000	15,000
TOTAL OPERATING REVENUES	340,000	345,000	350,000	355,000	360,000
OPERATING EXPENDITURES:					
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	-
NET CHANGE IN FUND BALANCE	340,000	345,000	350,000	355,000	360,000
PROJECTED RESERVED FUND BALANCES, September 30	\$ 3,225,430	\$ 3,570,430	\$ 3,920,430	\$ 4,275,430	\$ 4,635,430



CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2013 through 2017

Vehicle & Equipment Replacement	Projected 2013	Projected 2014	Projected 2015	Projected 2016	Projected 2017
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 2,424,060	\$ 1,998,560	\$ 1,652,610	\$ 1,453,060	\$ 1,247,040
REVENUES:					
Investment income	10,000	10,000	10,000	10,000	10,000
TOTAL OPERATING REVENUES	10,000	10,000	10,000	10,000	10,000
OPERATING EXPENDITURES:					
Capital Outlay	545,500	615,950	469,550	476,020	593,460
TOTAL OPERATING EXPENDITURES	545,500	615,950	469,550	476,020	593,460
TOTAL OTHER FINANCING SOURCES (USES):					
Sale of capital assets	10,000	10,000	10,000	10,000	10,000
Transfers in	100,000	250,000	250,000	250,000	250,000
TOTAL OTHER FINANCING SOURCES (USES)	110,000	260,000	260,000	260,000	260,000
NET CHANGE IN FUND BALANCE	(425,500)	(345,950)	(199,550)	(206,020)	(323,460)
PROJECTED RESERVED FUND BALANCES, September 30	\$ 1,998,560	\$ 1,652,610	\$ 1,453,060	\$ 1,247,040	\$ 923,580



CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2013 through 2017

Capital Improvement Sales Tax	Projected 2013	Projected 2014	Projected 2015	Projected 2016	Projected 2017
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 0,771,480	\$ 3,658,195	\$ 3,062,115	\$ 772,345	\$ 1,495,295
REVENUES:					
Taxes	1,820,000	1,872,000	1,925,000	1,980,000	2,030,000
Investment income	20,000	20,000	20,000	20,000	20,000
Donations	50,000	50,000	50,000	50,000	50,000
TOTAL OPERATING REVENUES	1,890,000	1,942,000	1,995,000	2,050,000	2,100,000
OPERATING EXPENDITURES:					
Capital Outlay	3,498,910	1,550,000	3,300,000	337,500	-
TOTAL OPERATING EXPENDITURES	3,498,910	1,550,000	3,300,000	337,500	-
TOTAL OTHER FINANCING SOURCES (USES):					
Transfers out	(4,504,375)	(988,080)	(984,770)	(989,550)	(990,880)
NET CHANGE IN FUND BALANCE	(6,113,285)	(596,080)	(2,289,770)	722,950	1,109,120
PROJECTED RESERVED FUND BALANCES, September 30	\$ 3,658,195	\$ 3,062,115	\$ 772,345	\$ 1,495,295	\$ 2,604,415



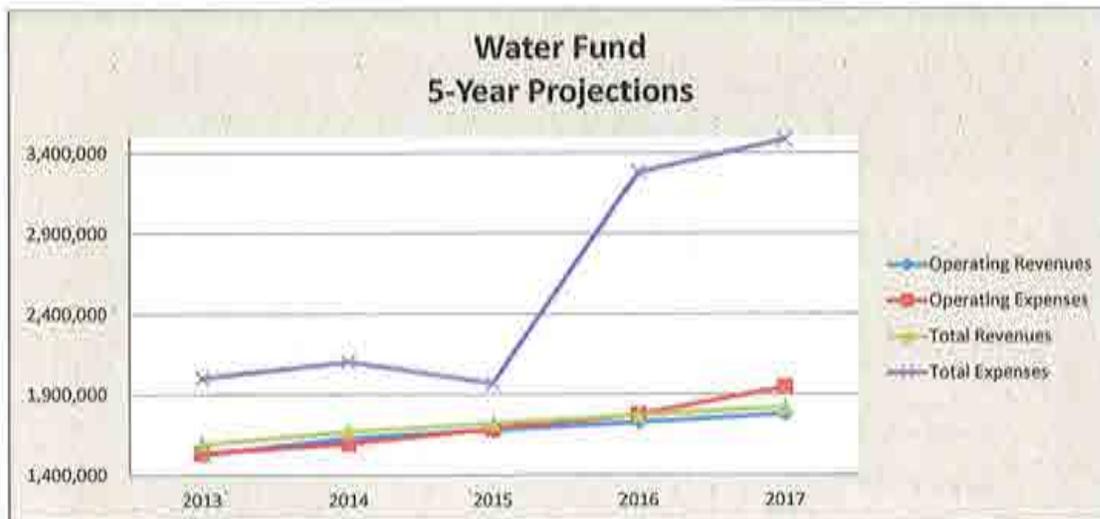
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
September 30, 2013 through 2017

Transportation Sales Tax Fund	Projected 2013	Projected 2014	Projected 2015	Projected 2016	Projected 2017
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 4,079,690	\$ 3,165,015	\$ 2,961,095	\$ 3,460,365	\$ 3,417,915
REVENUES:					
Taxes	2,426,240	2,479,500	2,534,000	2,590,000	2,641,000
Intergovernmental	2,164,305	1,172,000	208,000	992,000	-
Investment Income	20,000	20,000	20,000	20,000	20,000
TOTAL OPERATING REVENUES	4,610,545	3,671,500	2,762,000	3,602,000	2,661,000
OPERATING EXPENDITURES:					
Capital Outlay	7,455,995	2,375,000	650,000	1,890,000	2,050,000
TOTAL OPERATING EXPENDITURES	7,455,995	2,375,000	650,000	1,890,000	2,050,000
TOTAL OTHER FINANCING SOURCES (USES):					
Transfers in	3,513,495	-	-	-	-
Transfers out	(1,582,720)	(1,500,420)	(1,612,730)	(1,754,450)	(1,802,720)
TOTAL OTHER FINANCING SOURCES (USES)	1,930,775	(1,500,420)	(1,612,730)	(1,754,450)	(1,802,720)
NET CHANGE IN FUND BALANCE	(914,675)	(203,920)	499,270	(42,450)	(1,191,720)
PROJECTED RESERVED FUND BALANCES, September 30	\$ 3,165,015	\$ 2,961,095	\$ 3,460,365	\$ 3,417,915	\$ 2,226,195



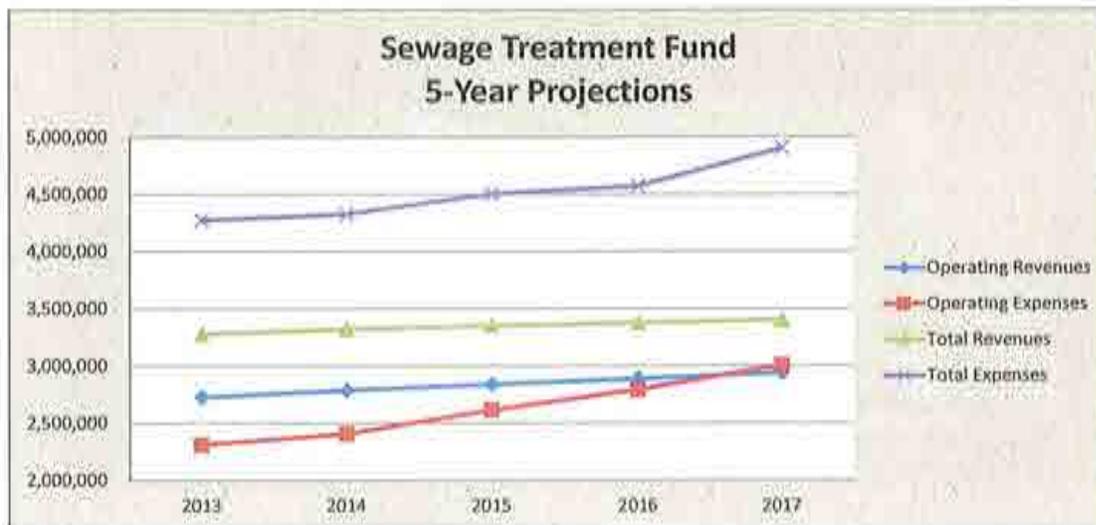
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
September 30, 2013 through 2017

Water	Projected 2013	Projected 2014	Projected 2015	Projected 2016	Projected 2017
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 6,168,080	\$ 5,757,055	\$ 5,323,810	\$ 5,075,905	\$ 3,564,960
OPERATING REVENUES:					
Charges for services	1,521,910	1,626,300	1,676,300	1,726,300	1,776,300
TOTAL OPERATING REVENUES	1,521,910	1,626,300	1,676,300	1,726,300	1,776,300
OPERATING EXPENSES:					
Personal services	499,080	506,625	523,615	541,640	553,685
Operation & maintenance	782,070	836,320	902,790	971,205	1,054,040
Small tools/equipment/fixtures	17,165	-	-	-	-
Depreciation expense	235,000	250,000	255,000	260,000	335,000
TOTAL OPERATING EXPENSES	1,533,315	1,592,945	1,681,405	1,772,845	1,942,725
NONOPERATING REVENUES (EXPENSES)					
Investment income	6,000	6,000	6,000	6,000	6,000
Miscellaneous	36,000	36,000	36,000	36,000	36,000
Capital outlay	(260,000)	(304,000)	(60,000)	(1,256,500)	(1,283,000)
TOTAL NONOPERATING REVENUES (EXPENSES)	(218,000)	(262,000)	(18,000)	(1,214,500)	(1,241,000)
TRANSFERS					
Transfers in	25,000	-	-	-	-
Transfers out	(208,600)	(204,600)	(224,800)	(249,900)	(258,400)
TOTAL TRANSFERS	(181,600)	(204,600)	(224,800)	(249,900)	(258,400)
CHANGE IN NET ASSETS	(411,005)	(433,245)	(247,905)	(1,510,945)	(1,665,825)
ESTIMATED ENDING FUND BALANCE, September 30	5,757,055	5,323,810	5,075,905	3,564,960	1,899,135
Adjustments for capital outlay and debt service	260,000	304,000	60,000	1,256,500	1,283,000
Less: Invested in capital assets, net of related debt	(5,012,260)	(5,066,260)	(4,871,260)	(5,867,760)	(6,815,760)
Less Funding Requirements:					
25% Fund Balance, committed for operations	(383,300)	(398,200)	(420,400)	(443,200)	(485,700)
PROJECTED UNRESERVED FUND BALANCES, September 30	\$ 621,495	\$ 163,350	\$ (155,755)	\$ (1,489,500)	\$ (4,119,325)



CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
September 30, 2013 through 2017

Sewage Treatment	Projected 2013	Projected 2014	Projected 2015	Projected 2016	Projected 2017
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 8,950,670	\$ 7,954,765	\$ 6,951,095	\$ 5,798,027	\$ 4,603,827
OPERATING REVENUES:					
Charges for services	2,725,000	2,785,500	2,836,020	2,886,550	2,937,100
TOTAL OPERATING REVENUES	2,725,000	2,785,500	2,836,020	2,886,550	2,937,100
OPERATING EXPENSES:					
Personal services	366,840	376,320	387,110	398,460	410,390
Operation & maintenance	780,295	863,525	1,055,448	1,213,040	1,409,135
Small tools/equipment/fixtures	14,855	18,010	23,415	30,435	39,575
Depreciation expense	1,145,000	1,145,000	1,145,000	1,145,000	1,145,000
TOTAL OPERATING EXPENSES	2,306,990	2,402,855	2,610,973	2,786,935	3,004,100
NONOPERATING REVENUES (EXPENSES)					
Investment income	549,400	531,700	508,500	484,800	460,100
Miscellaneous	3,000	3,000	3,000	3,000	3,000
Interest and fiscal charges	(861,315)	(828,015)	(789,615)	(751,615)	(714,215)
Principal - debt service	(880,000)	(895,000)	(900,000)	(930,000)	(945,000)
Capital outlay	(200,000)	(200,000)	(200,000)	(100,000)	(240,000)
TOTAL NONOPERATING REVENUES (EXPENSES)	(1,388,915)	(1,388,315)	(1,378,115)	(1,293,815)	(1,436,115)
TRANSFERS					
Transfers out	(25,000)	-	-	-	-
TOTAL TRANSFERS	(25,000)	-	-	-	-
CHANGE IN NET ASSETS	(995,905)	(1,003,670)	(1,153,068)	(1,194,200)	(1,503,115)
ESTIMATED ENDING FUND BALANCE, September 30	7,954,765	6,951,095	5,798,027	4,603,827	3,100,712
Adjustments for capital outlay and debt service	1,080,000	1,095,000	1,100,000	1,030,000	1,185,000
Less: Invested in capital assets, net of related debt	(9,881,460)	(7,641,460)	(5,396,460)	(3,221,460)	(891,460)
Less Funding Requirements:					
25% Fund Balance, committed for operations	(576,700)	(600,700)	(652,700)	(696,700)	(751,000)
PROJECTED UNRESERVED FUND BALANCES, September 30	\$ (1,423,305)	\$ (198,065)	\$ 848,867	\$ 1,715,667	\$ 2,643,252



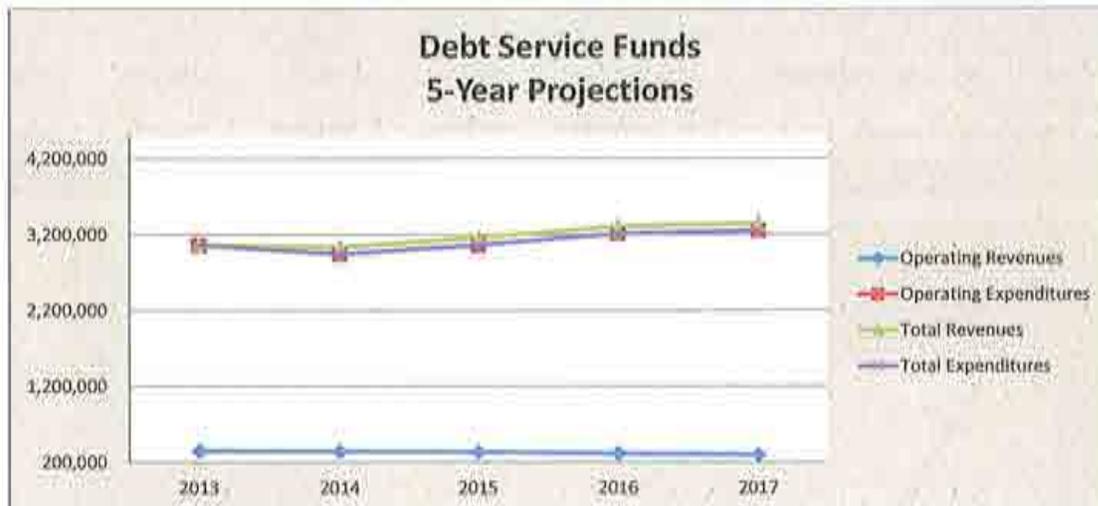
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
September 30, 2013 through 2017

Solid Waste	Projected 2013	Projected 2014	Projected 2015	Projected 2016	Projected 2017
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 1,683,840	\$ (342,560)	\$ (483,895)	\$ (526,825)	\$ (414,260)
OPERATING REVENUES:					
Charges for services	2,312,850	2,442,450	2,751,550	2,803,850	2,856,250
TOTAL OPERATING REVENUES	2,312,850	2,442,450	2,751,550	2,803,850	2,856,250
OPERATING EXPENSES:					
Personal services	705,080	714,655	739,050	764,020	792,415
Operation & maintenance	1,454,620	1,502,630	1,570,230	1,659,065	1,771,355
Small tools/equipment/fixtures	7,550	1,000	1,200	1,300	1,400
Depreciation expense	260,500	260,500	269,000	269,000	269,000
TOTAL OPERATING EXPENSES	2,427,750	2,478,785	2,579,480	2,694,285	2,834,170
NONOPERATING REVENUES (EXPENSES)					
Investment income	15,000	15,000	15,000	15,000	15,000
Capital outlay	(1,926,500)	(120,000)	(230,000)	(12,000)	(80,000)
TOTAL NONOPERATING REVENUES (EXPENSES)	(1,911,500)	(105,000)	(215,000)	3,000	(65,000)
CHANGE IN NET ASSETS	(2,026,400)	(141,335)	(42,930)	112,565	(42,920)
ESTIMATED ENDING FUND BALANCE, September 30	(342,560)	(483,895)	(526,825)	(414,260)	(457,180)
Adjustments for capital outlay and debt service	1,926,500	120,000	230,000	12,000	80,000
Less: Invested in capital assets, net of related debt	1,260,230	1,640,730	2,139,730	2,420,730	2,760,730
Less Funding Requirements:					
25% Fund Balance, committed for operations	(608,900)	(619,700)	(644,900)	(673,600)	(708,500)
PROJECTED UNRESERVED FUND BALANCES, September 30	\$ 2,237,270	\$ 657,135	\$ 1,198,005	\$ 1,344,870	\$ 1,684,050



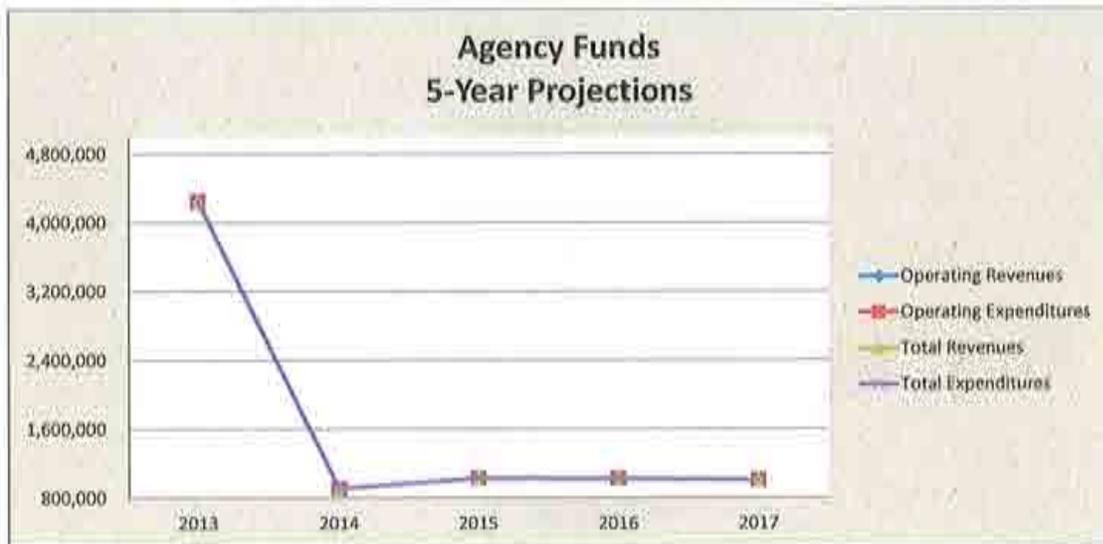
CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2013 through 2017

Debt Service	Projected 2013	Projected 2014	Projected 2015	Projected 2016	Projected 2017
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ 3,186,130	\$ 3,187,980	\$ 3,283,070	\$ 3,378,910	\$ 3,475,250
REVENUES:					
Taxes	200,850	202,250	203,000	203,500	204,000
Investment Income	148,500	141,000	129,000	111,000	91,000
TOTAL OPERATING REVENUES	349,350	343,250	332,000	314,500	295,000
OPERATING EXPENDITURES:					
Operation & maintenance	203,500	111,660	111,660	111,660	111,660
Debt service - principal	1,445,000	1,540,000	1,700,000	1,905,000	2,005,000
Debt service - interest	1,409,200	1,289,600	1,246,800	1,195,400	1,133,500
TOTAL OPERATING EXPENDITURES	3,057,700	2,941,260	3,058,460	3,212,060	3,250,160
TOTAL OTHER FINANCING SOURCES (USES):					
Transfers in	2,710,200	2,693,100	2,822,300	2,993,900	3,052,000
TOTAL OTHER FINANCING SOURCES (USES)	2,710,200	2,693,100	2,822,300	2,993,900	3,052,000
NET CHANGE IN FUND BALANCE	1,850	95,090	95,840	96,340	96,840
PROJECTED RESERVED FUND BALANCES, September 30	\$ 3,187,980	\$ 3,283,070	\$ 3,378,910	\$ 3,475,250	\$ 3,572,090



CITY OF WASHINGTON, MISSOURI
Five Year Budget by Fund
 September 30, 2013 through 2017

Agency	Projected 2013	Projected 2014	Projected 2015	Projected 2016	Projected 2017
ESTIMATED BEGINNING FUND BALANCE, October 1	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES:					
Rent	4,253,330	910,000	1,025,000	1,020,000	1,005,000
TOTAL OPERATING REVENUES	4,253,330	910,000	1,025,000	1,020,000	1,005,000
OPERATING EXPENDITURES:					
Capital Outlay	3,460,000	-	-	-	-
Debt service - principal	355,980	350,000	475,000	475,000	465,000
Debt service - interest	437,370	560,000	550,000	545,000	540,000
TOTAL OPERATING EXPENDITURES	4,253,330	910,000	1,025,000	1,020,000	1,005,000
NET CHANGE IN FUND BALANCE	-	-	-	-	-
PROJECTED RESERVED FUND BALANCES, September 30	\$ -				

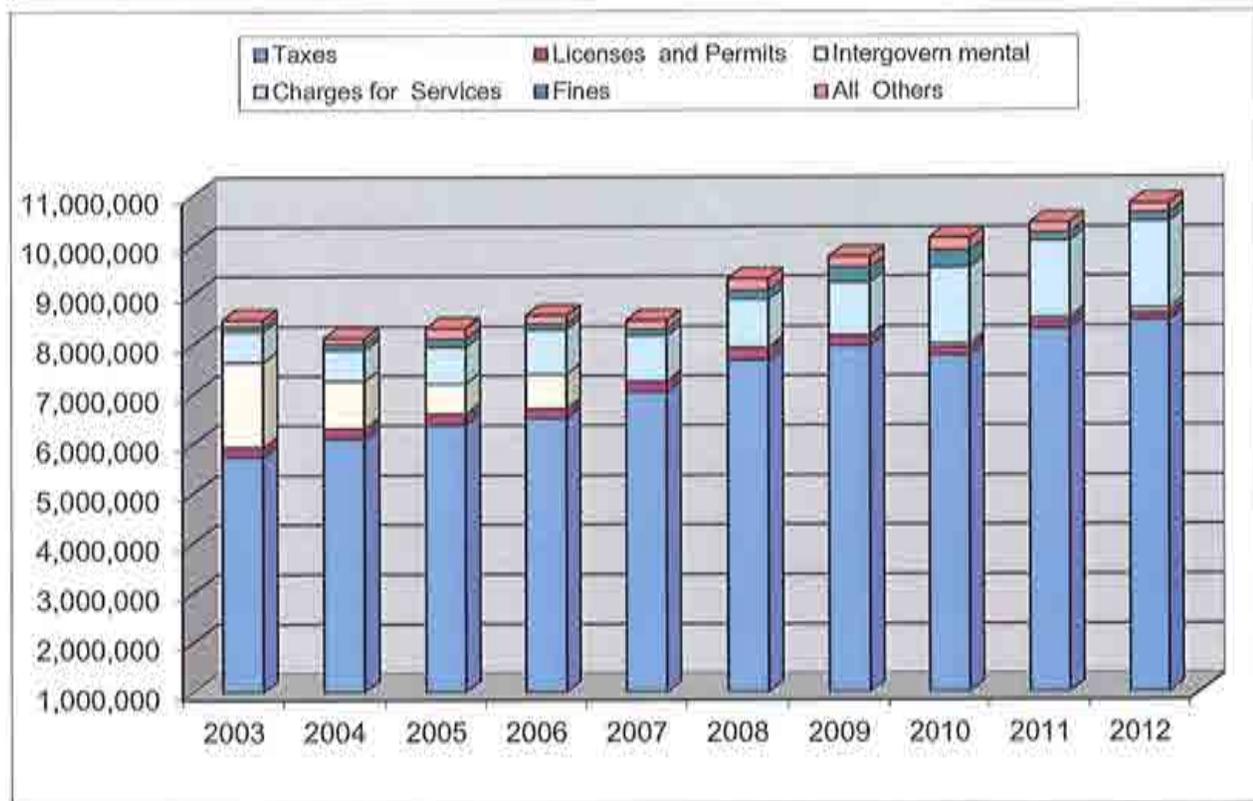




CITY OF WASHINGTON, MISSOURI

General Revenues by Source - Budget

Last Ten Fiscal Years

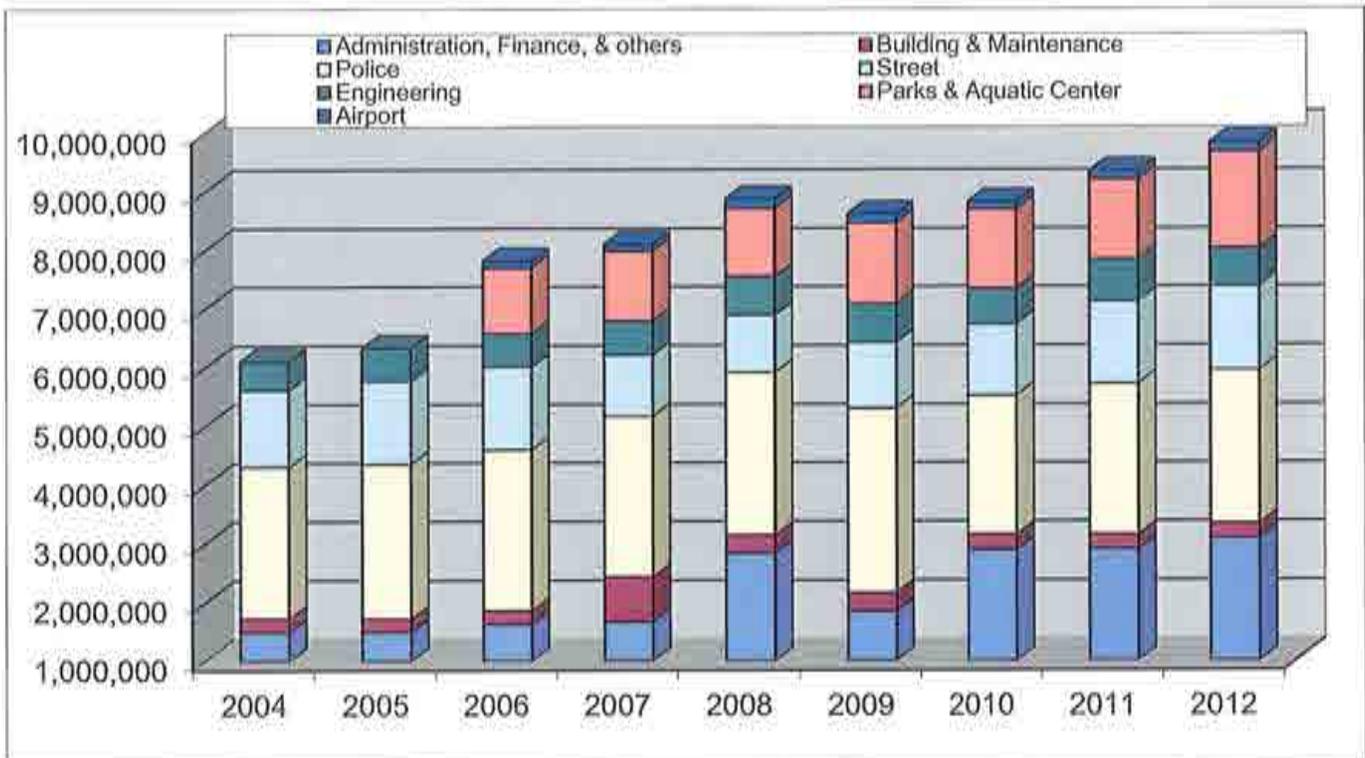


Period Ending	Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines	All Others	Total
9/30/2003	5,743,629	190,504	1,711,941	606,124	107,211	137,891	8,497,300
9/30/2004	6,100,614	210,587	954,487	619,151	121,324	118,127	8,124,290
9/30/2005	6,378,761	222,720	608,187	741,767	150,953	216,929	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
9/30/2012	8,489,060	135,950	93,000	1,752,205	170,000	194,900	10,835,115

CITY OF WASHINGTON, MISSOURI

General Expenditures by Department - Budget

Last Ten Fiscal Years



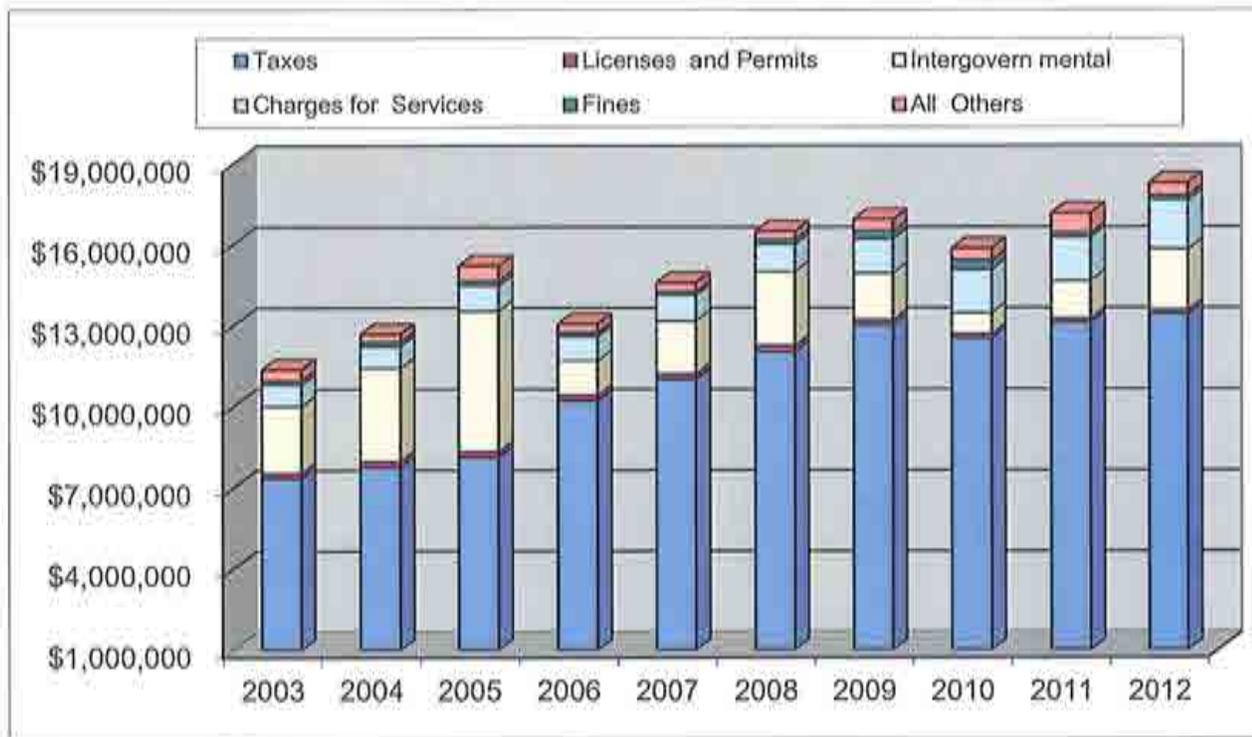
Period Ending	Administration, Finance, & others	Building & Maintenance	Police	Street	Engineering	Parks & Aquatic Center	Airport	Total
9/30/2004	1,500,701	230,647	2,579,142	1,311,033	485,156			6,106,679
9/30/2005	1,499,778	223,956	2,635,110	1,410,041	566,540			6,335,425
9/30/2006	1,629,510	232,445	2,738,220	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
9/30/2012	3,085,265	250,980	2,616,490	1,433,375	640,945	1,652,627	162,100	9,841,782

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

CITY OF WASHINGTON, MISSOURI

Governmental Revenues by Source - Budget

Last Ten Fiscal Years

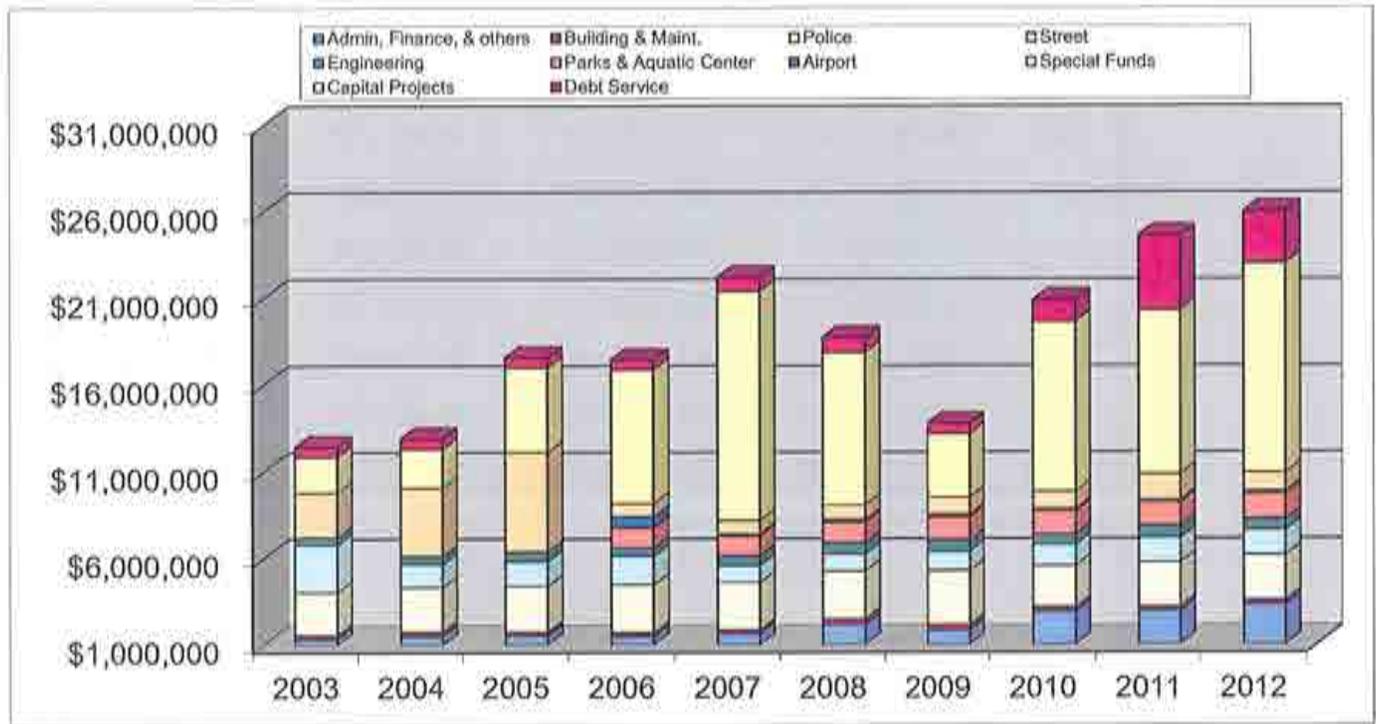


Period Ending	Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines	All Others	Total
9/30/2003	\$ 7,362,404	\$ 190,505	\$ 2,478,527	\$ 794,734	\$ 143,811	\$ 419,568	\$ 11,389,549
9/30/2004	7,772,597	210,588	3,454,786	812,405	163,284	280,143	12,693,803
9/30/2005	8,131,643	222,721	5,196,472	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
9/30/2012	13,440,435	135,950	2,257,305	1,804,205	172,000	477,500	18,287,395

CITY OF WASHINGTON, MISSOURI

Governmental Expenditures by Function - Budget

Last Ten Fiscal Years

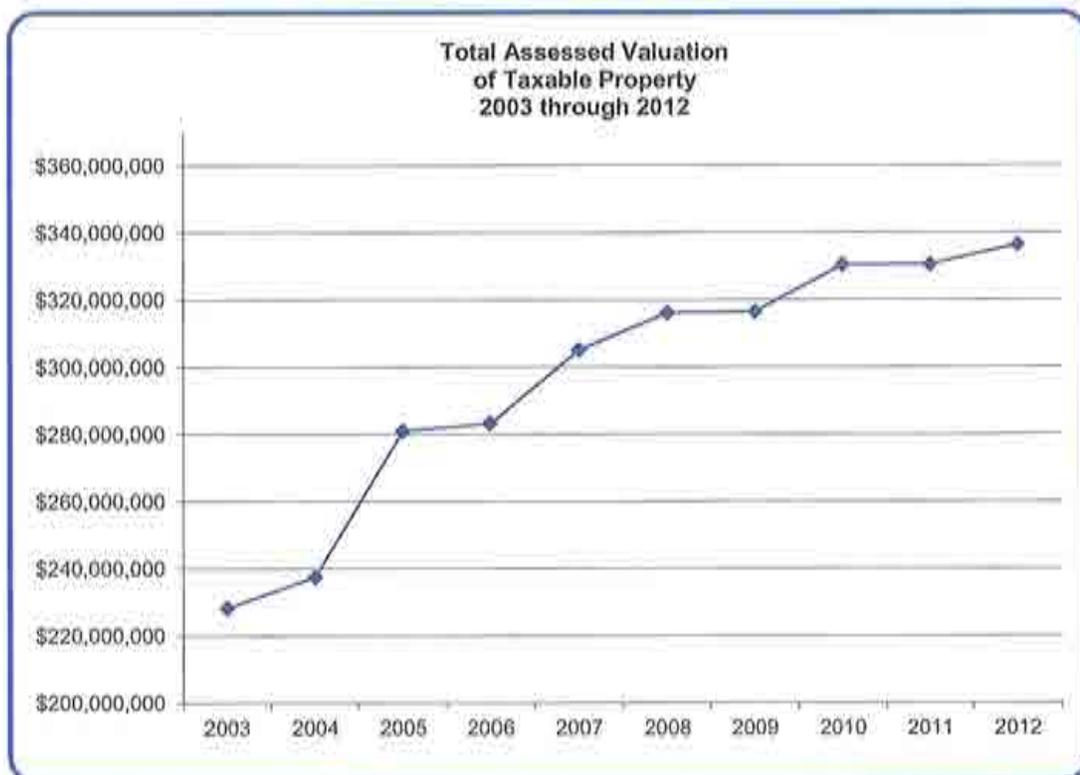


Period Ending	Admin, Finance, & others	Building & Maint.	Police	Street	Engineering	Parks & Aquatic Center	Airport	Special Funds	Capital Projects	Debt Service	Total
9/30/2003	\$ 1,339,271	\$ 220,243	\$ 2,468,297	\$ 2,724,266	\$ 451,601			\$ 2,566,792	\$ 2,052,078	\$ 585,985	\$ 12,408,533
9/30/2004	1,500,701	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
9/30/2012	3,301,265	250,980	2,604,490	1,433,375	640,945	1,448,627	162,100	1,069,695	12,080,705	3,014,600	26,006,782

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

ASSESSED VALUATION OF TAXABLE PROPERTY

FISCAL YEAR	REAL ESTATE PROPERTY	PERSONAL PROPERTY	STATE ASSESSED R.R. & UTILITIES	TOTAL VALUATION
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	\$274,869,051	\$48,432,106	\$7,118,272	\$330,419,429
2011	\$273,603,043	\$48,981,844	\$7,937,831	\$330,522,718
2012	\$274,934,189	\$53,532,261	\$7,860,333	\$336,326,783

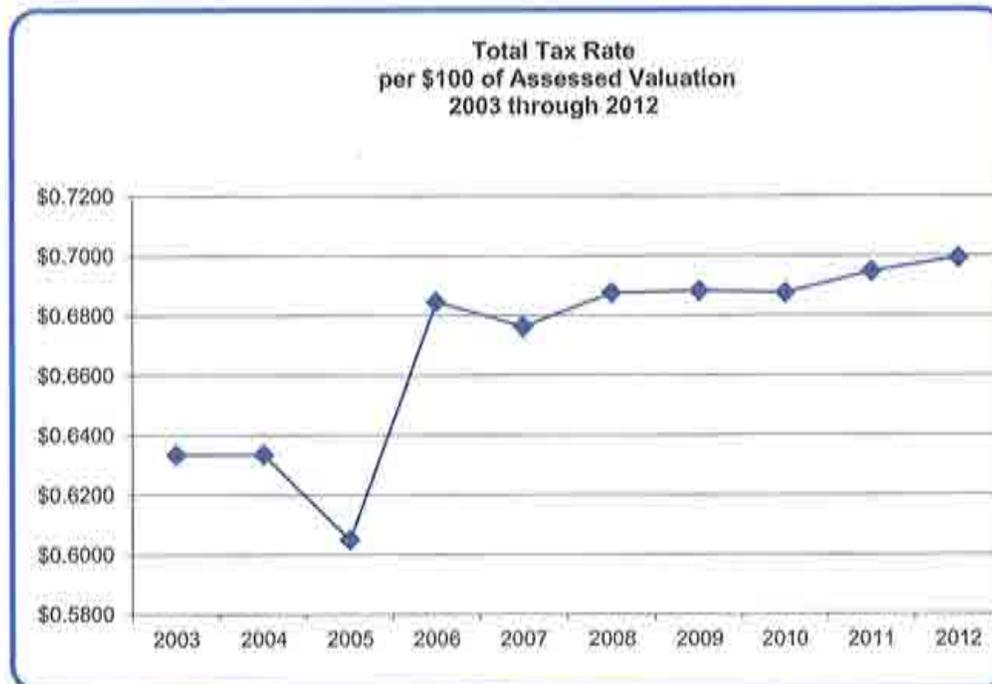


PROPERTY TAX RATE BY YEAR AND FUND*

*Per \$100 of assessed valuation

Fiscal Year	General Fund	Library Fund	Total Rate
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
2012	\$0.6048	\$0.0945	\$0.6993

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



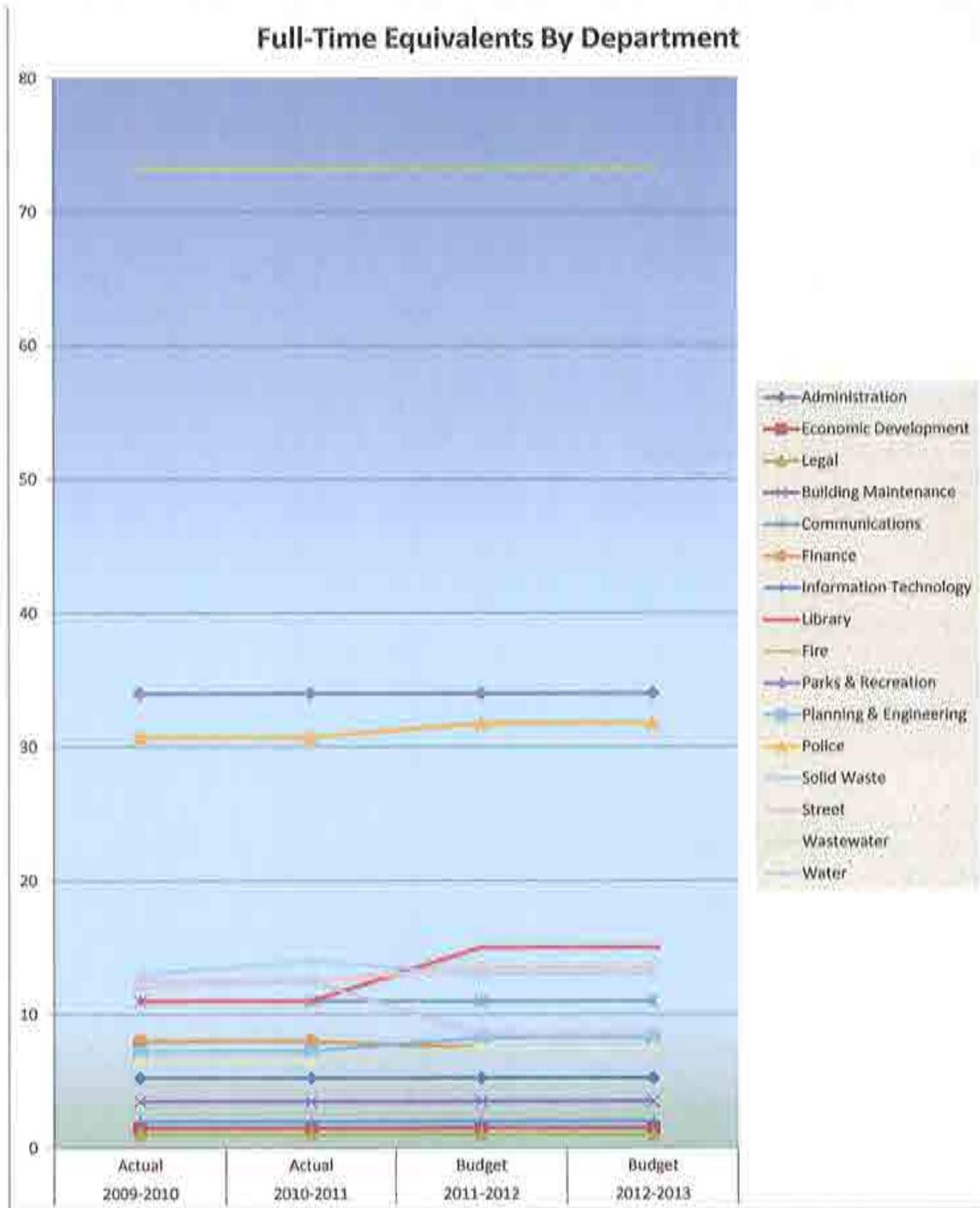
FULL-TIME EQUIVALENTS SCHEDULE

<u>DEPARTMENT</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
<u>CLASSIFICATION/DESCRIPTION</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>
Administration				
City Administrator	1	1	1	1
Assistant City Administrator	1	1	1	1
City Clerk / Human Resources Manager	1	1	1	1
Executive Secretary / Deputy City Clerk	1	1	1	1/2
Clerk - Administration	1	1	1	1
Emergency Preparedness Director	1/4	1/4	1/4	1/4
Economic Development				
Economic Development Director	1	1	1	1
Economic Developer	1/2	1/2	1/2	0
Legal				
Municipal Judge	1/4	1/4	1/4	1/4
City Attorney	1/4	1/4	1/4	1/4
Court Clerk	1/4	1/4	1/4	1/4
Deputy Court Clerk	1/4	1/4	1/4	1/4
Building Maintenance				
Building Maintenance Supervisor	1	1	1	1
Custodian	2 1/2	2 1/2	2 1/2	2
Communications				
Director of Communications	1	1	1	1
Lead Dispatcher	1	1	1	1
Dispatcher	9	9	9	9
Finance				
Finance Manager	1	1	1	1
Assistant Finance Manager	1	1	0	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 1/2	1 1/2
Information Technology				
Information Technology Manager	1	1	1	1
Information Technology Specialist	1	1	1	1
Library				
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	6	6
Part-Time Shelves	4	4	5	5
Fire				
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
Parks & Recreation				
Director of Parks and Recreation	1	1	1	1
Parks and Recreation Foreman	1	1	1	1
Recreation Coordinator	1	1	1	1
Parks and Recreation Lead Laborer	2	2	2	2
Parks & Recreation Equipment Operator	1	1	1	1
Parks and Recreation Secretary	1	1	1	1

Parks and Recreation Laborer	7	7	7	7
Lead/Assistant Lead Counselors	2	2	2	2
Counselors	11	11	11	11
PT Seasonal Cashiers	13	13	13	16
PT Cashiers	7	7	7	8
Planning & Engineering				
City Engineer	1	1	1	1
Director of Planning and Engineering Services	1/4	1/4	1/4	1/4
Assistant City Engineer	1	1	1	1
Building Official	1	1	1	1
Building Inspector	1	1	1	1
Engineering Technician	1	1	1	1
Planning and Engineering Services Secretary	1	1	1	1
Engineering Clerk	1	1	1	1
Infrastructure Inspector	0	0	1	1
Police				
Police Chief	1	1	1	1
Police Captain	1	1	1	1
Police Lieutenant	4	4	4	4
Police Sergeant	3	3	3	3
Detective	2	2	2	2
Detective - Narcotics	1	1	1	1
Patrol Officer - D.A.R.E./ School Resource	2	2	2	2
Patrol Officer	12	12	13	13
Patrol Officer - Traffic Safety	2	2	2	2
Court Clerk/Office Supervisor	3/4	3/4	3/4	3/4
Police Secretary	1	1	1	1
Police Records Clerk	1	1	1	1
Sanitation/Landfill/Compost/Recycling				
Sanitation Foreman / Mechanic	1	1	1	1
Sanitation & Compost/Recycling Truck Driver	4	4	3	3
Landfill Laborer	1	2	2	2
Landfill Equipment Operator	2	2	2	2
Compost Laborer	2	2	3	3
Refuse Collector	3	3	2	2
Street				
Streets and Sanitation Superintendent	1	1	1	1
Streets Foreman	1	1	1	1
Streets Equipment Operator	3	3	3	3
Streets Lead Laborer	1	2	3	3
Streets and Sanitation Secretary	1	1	1	1
Streets Laborer	5	4 1/2	4 1/2	6
Wastewater				
Water and Wastewater Superintendent	1/2	1/2	1/2	1/2
Wastewater Treatment Plant Operator III	1	1	1	1
Lab Technician	1	1	1	1
Wastewater Plant Operator II/Mechanic	1	1	1	1
Wastewater Plant Operator I	2	2	3	3
Secretary	1/2	1/2	1/2	1/2
Clerk	1/2	1/2	1/2	1/2
Water				
Water and Wastewater Superintendent	1/2	1/2	1/2	1/2
Foreman	2	2	1	1
Lead Laborer	3	3	1	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	1
Laborer	2	2	1	1
Clerk	1/2	1/2	1/2	1/2
	245.50	247.00	249.50	252.50

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. In 2013, the Deputy City Clerk took the City Clerk position after the prior clerk retired. A part-time clerk was hired as Deputy City Clerk. The part-time economic development position retired. The City began operating a miniature golf and driving range which added 3 Cashiers and 1 Ground Maintenance person. 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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2012-2013 PERFORMANCE STEP GRADE PLAN

JOB CLASSIFICATION	Grade
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

2012-2013 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

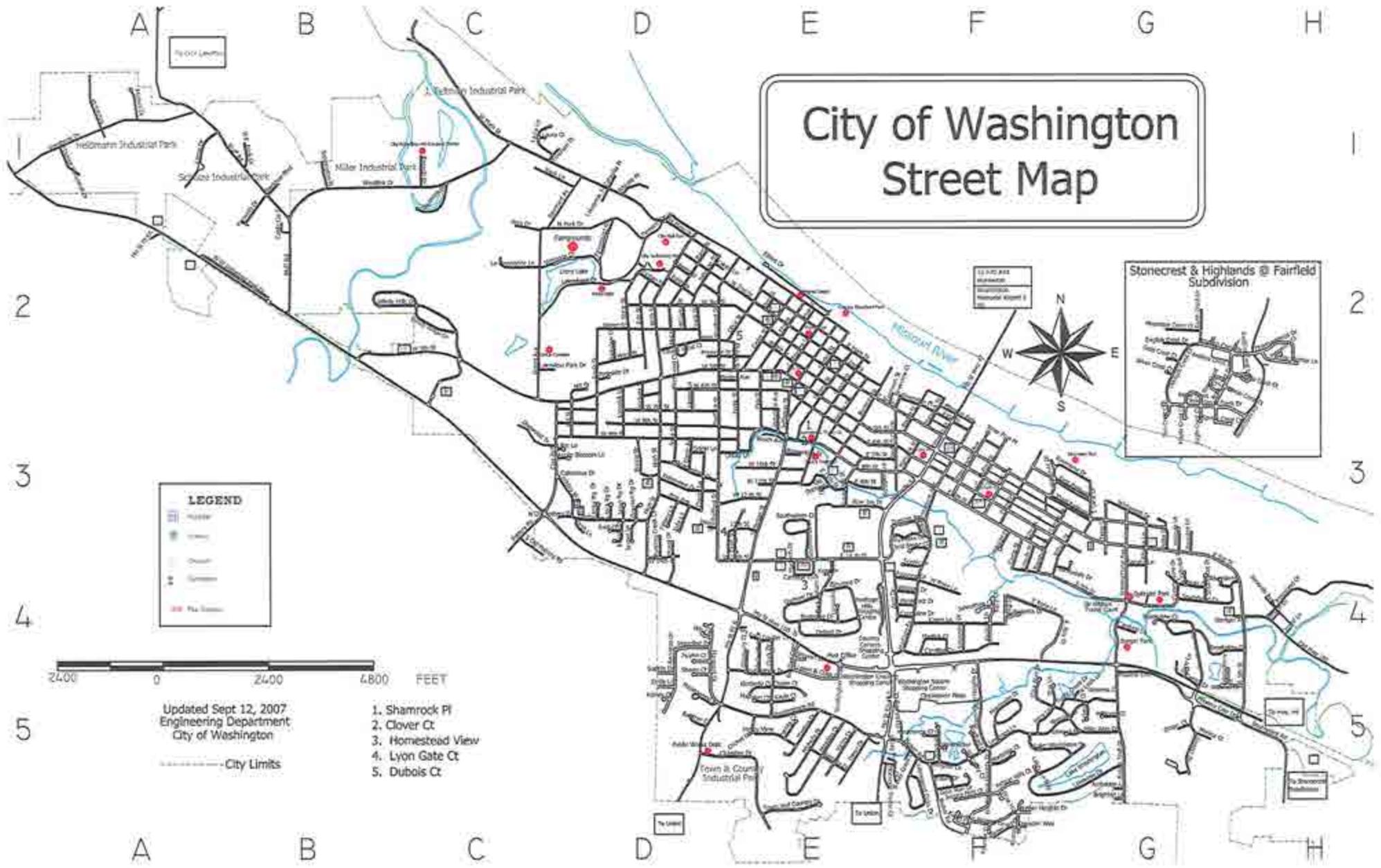
**2012-2013 COMPENSATION PLAN
STEP GRADE PLAN**

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 10/2012. 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. With the current wage increases received in 2012 and 2013, many employees now do not fit into the pay rates listed in this step grade plan. The step grade plan will be reviewed again for the 2013-2014 budget year.

City of Washington Street Map



City of Washington Map Key									
Street Name	Grid	Street Name	Grid	Street Name	Grid	Street Name	Grid	Facilities in Washington	GRID
A Day Drive	F4	English Crest Drive - see Stone Crest Court		La Menopon Lane	C2	Rueher Court	D5	City of Washington Facilities	
Abby Ridge	D3	Equelzian Lane - see Stone Crest Court		Lexington Lane	F3	Rutland Creek Court	D4	Airport, Washington Memorial	F2
Alberta Lane	G4	Etcher Avenue	D2	Urac Lane	C3	Sagebrush Place	B1	City Hall Complex (Police, Library, Admin, Utility Billing and Finance, Planning & Envr / Code Enforc)	B1
Alvonia Lane	G5	Ethan Court	G5	Lincoln Street	F4	Scenic Drive	F4		
Andrea Crest Drive - see Stone Crest Court		Eupena Drive	F4	Linden Lane	D3	Schager Avenue	E3		
Anna Leah Lane	G5	Expedition Drive	E5	Locust Street	E3	Schroeder Drive	F4	Compost and Recycling Center	G4
Anniston Drive	D4	Fair Street	D2	Louis Street	D2	Second Street, West to First	D2-E2	Ferrous	D2
Apple Avenue	F3	Fairgrounds Road	D2	Lynn Street	D2	Seventh Street, West to First	D3	Fire Department Headquarters	F4
Apple Blossom Lane	C3	Fairview Drive	F4	Lyons Gate Court	E3	Shanrock Center Mobile Home Park	C3	Fire Station # 3	C2
Ashley Court	D4	Fawn Drive	F5	M.E. Frick Drive	A1	Shamrock Place	E3	Fire Station # 4	F3
Ashton Hills Court	F5	Fieldcrest Drive	F5	MacArthur Avenue	A1	Shawn Court	D4	Landfill, City of Washington (Styckhoff) Seniors	A1
Backhoe Boulevard	B1	Fieldstone Court	B1	Madison Court	E5	Silver Crest Drive - see Stone Crest Court	E5	Police Department	D2
Bedford Center Drive	E4	Fifth Street, West to East	B2-H4	Madison Avenue	F3	Somerset Avenue	H4	Passenger Depot, Amtrak	B2
Berkshire Drive	E4	First Parkway	G3	Main Street East	E2	Sar Williams Mobile Home Park	G4	Public Works Facility, Water/Wastewater, Streets/Sanitation	D5
Bernard Drive	D2	First Street	F3	Main Street West	D1	Sixth Street, West to East	D2-G4	Swimming Pool	D2
Baker Creek Lane	F5	Fourteenth Street, West to East	G3-E3	Malinda Lane	G4	Sopha Drive	D4	Cemetery	D3
Baker Road	F5	Fourth Street, West to East	E3	Maple Crest Court - see Stone Crest Court		South Lakeshore Drive	D2		
Barkwood Court	D2	Fox Trotter Lane - see Stone Crest Court		Marbach Drive	E4	South Old Pottery Road	C4	Reine Hillmann Park	D2
Bar Jay Drive	E3	Frank Street	D2	Marcello Drive	F5	South Point Road	H5	Ranger Park	G4
Bluff Road	B2	Franklin Avenue	B2	Marvin Court	F3	Southband Drive	G4	James W. Renick Riverfront Park	B1
Boone Street	F3	Freemont Street	D2	Market Street	E2	Southline Drive	C1	Kings Park	F3
Boiga Drive	D3	Frick's Mobile Home Park		Marquart Drive	E3	Southwinds Circle	D4	Lafayette Plaza Park	B2
Bradford Court	F5	Front Street	E2	Martina Drive	E5	Southwinds Drive	E3	Lakeside Park	D2
Brighton Lane	G5	Fulton Street	F3	Matilda Court	E5	Spring Crest Court - see Stone Crest Court		McLaughlin Park	F3
Brookshire Lane	F5	Queen Avenue	D3	Maurice Unterstall Drive	A5	Stafford Street	D3	Optimal Park	G4
Brookview Court	G4	Gold Crest Court - see Stone Crest Court		McLone Avenue	D2	State Street	D2	Tracy Park	F3
Brookview Drive	G4	Grands Avenue	C2	Meadow Drive	E5	Seamark Drive	G4	Washington City Park	D3
Buckingham Drive	E4	Grayson Ridge Drive	D3	Meadowbank Drive	D3	Shenar Avenue	G4		
Burnside Street	E3	Hancock Street	F3	Meadowood Drive	D5	Shustermann Road	E5	St. John's Mercy Hospital	F3
Busch Road	E3	Hera Lane	F5	Merline Lane	F4	Stewart Circle Drive	E5		
Cable Car Drive	B2	Henry Street	F3	Merweather Drive	E4	Stancroft Drive - see Stone Crest Court		Church of Jesus Christ of Latter-Day Saints	F4
Cahn Lane	D2	Heritage Hills Drive	E4	Michelle Drive	E5	Struckhoff Lane	A2	Faith Lutheran Church MO Synod	F5
Camp Street	F4	Hickory Street	D3	Michols Drive	A1	Salt Crest Court - see Stone Crest Court		First Assembly of God	B3
Captain Drive	G4	High Street	D3	Mike Alan Drive	G5	Sunmyrtle Drive	F4	First Baptist Church of Washington	B4
Cardinal Crest Court - see Stone Crest Court		Highway 100	D4	Milbert Court	G5	Sunyside Street	E3	First Christian Church of Washington	A2
Cardinal Lane	G4	Highway 47	E5-F3	Mission Drive	H4	Tenth Street	D2	First Church of Christian Scientist	B2
Caroline Drive	F4	Highway A	D4	Monica Court	G5	Terry Lane	G4	First United Methodist Church	G4
Carrage Court	E4	Highway BK	A1	Monson Avenue	F2	Third Parkway	G3	Immanuel Lutheran Church	E2
Catawba Place	D1	Hill Street	D2	Montclair Court	F5	Third Street	D2-F4	Living Bread International Church	A2
Cecelia Drive	G5	Hilcrest Place	G4	Monticello Drive	F3	Thurs Street	D1	Our Lady of Lourdes Church	F4
Cedar Street	E2	Hillview Drive	D3	Moby View	B5	Thoroughbred Drive - see Stone Crest Court		Peace Lutheran Church	H4
Center Drive	F3	Holman Street	E3	Mountain Crest Court - see Stone Crest Court		Tiermon Drive	D1	Presbyterian Church of Washington	H5
Chamber Drive	E5	Homestead View	E4	Nickridge Drive	D3	Tiffany Lane	D3	St Francis Borgia Church	B2
Charlie Court	F5	Hoeker Street	E3	Ninth Street, West to East	C3-E3	Tina Drive	F5	St Peter's United Church of Christ	E3
Cherry Lane	D3	Horn Street	D2	Noga Street	D2	Town & Country Drive	E5		
Circle Drive	D2	Home Crest Court - see Stone Crest Court		North Old Pottery Road	C2	Turtle Creek Drive	F5	Odd Fellow Cemetery	D2
Clark Drive	E4	Husted Drive	D4	North Park Drive	D1	Twelfth Street	D3	St Francis Borgia Cemetery	B4
Clay Street	C3	Image Drive	D3	Nonwood Trailer Court	F5	Valley Drive	F5	St Peter's Cemetery	G4
Coconut Plaza	F5	Industrial Avenue	E3	Oak Street	E2	Valley Mobile Home Park	E5		
Cover Court	E3	International Avenue	G4	Old Highway 100	H4	Verona Drive	G5	Fifth Street Elementary School	B2
Columb Lane	G2	Irish Lane	C3	Old Orchard Court	E3	Veterans Drive	C2	Four Rivers Career Center	F4
Commodore Drive	G4	Jacqueline Drive	D4	Olive Street	E2	Village West Court	D2	Immanuel Lutheran School	F4
Coulter Court	E4	Jade Lane	D3	Oriole Lane	D3	Woolbriar Drive	A1	Our Lady of Lourdes School	F4
Crescent Place	F4	James Street	D2	Oxford Drive	B1	Wainwright Street	E2	South Point Elementary School	G4
Crestview Drive	F4	Jane Lane	G5	Palomino Court - see Stone Crest Court		Walnut Street	E2	St Francis Borgia Grade School	B2
Crickat Court	E5	Jason Ridge Drive	D3	Paradise Lane	G4	Washington Avenue	F3	St Francis Borgia Regional High School	D3
Crystal Lane	H4	Jasper Lane	D3	Parkside Drive	D2	Washington Heights Drive	F5	Washington Middle School	E3
Dawn Drive	E5	Jefferson Street	E3	Parkview Court	D2	Washington Square	F5	Washington Senior High School	B3
Deer Run Drive	F5	Jessica Hills Court	F5	Pawnee Drive	B1	Weatherby Court	F5	Washington West Elementary	C2
Deutsch Crest Drive - see Stone Crest Court		J-Lynn Court	D4	Jenn Street	F3	Weber Heights Drive	F5		
Discovery Court	E4	Johnson Street	D2	Phoenix Center Drive	Z2	Weber Road	F5	J. Fellman Industrial Park	C1
Dogwood Terrace	C3	Jonathan Court	F4	Pine Street	Z2	Wilmona Court	G5	Miller Industrial Park	B1
Dresden Way	F5	Kaleb Court	F5	Plaster Avenue	D2	Wynona Drive	G5	Schutte Industrial Park	B1
Dubois Court	B2	Karen Lane	F4	Pottery Road	C3	Westlake Drive	B1	Heidmann Industrial Park	A1
Dubois Street	E2	Kayla Court	E5	Rabbit Trail Drive	G5	Westridge Drive	D3	Town and Country Industrial Park	D5
Duncan Avenue	F3	Kelly Court	F4	Rainbow Drive	F4	Westway Drive	F5		
Durham Drive	E4	Kent Drive	D4	Rand Street	D2	Wheatley Court	F5	Bedford Center	E5
Eanie Crest Drive - see Stone Crest Court		Kimberly Court	E5	Rebecca Court	G5	Whispering Oaks Drive	F5	Clocktower Plaza	F5
Earth Crest Court - see Stone Crest Court		King Crest Court - see Stone Crest Court		Recycle Drive	C3	White Point	D1	Country Corners Shopping Center	B4
East Lane Drive	G3	Kingsland Drive	H4	Reford Crest Lane - see Stone Crest Court		Wilday Way	C3	Downtown Washington	B2
East Row Lane	F4	Kingsrick Lane	D3	Regina Drive	D3	Will Court	D4	Heritage Hills Shopping Center	B4
Eckmann Court	F4	Koerner Court	F5	Ridgeview Drive	H4	Williams Street	G5	Phoenix Center	G5
Edith Street	D2	Kurzed Drive	E5	River Ridge Point	F3	Wilson Court	G4	Phoenix Center II	G5
Edward Place	G5	Lafayette Street	E2	Riverbend Place	H4	Wishare Drive	E4	Washington Crossing Shopping Center	E5
Eight Street, West to East	D3-G4	Lake View Drive	G5	Riverview Court	F3	Wilson Street	F4	Washington Square Shopping Center	F5
Elbert Drive	B2	Lake View Ridge	F5	Riverview Drive	G5	Winchester Court	F5		
Fifteenth Street, West to East	E3	Lake Washington Drive	G5	Reverview Place	F3	Windy Hills Drive	B2		
Elcott Hill Court	F5	Lakewood Terrace	D4	Roberts Street	B2	Windy Ridge Drive	C2	Post Office	E2
Elm Street	E2	Lakeview Park Drive	C2	Rock Creek Drive - see Stone Crest Court		Winterberry Court	G4	Post Office	E5
Emerson Drive	D1	Lanometer Court	E4	Rock Lane	C2	Winwood Drive	G3		
Emil Court	D1	Lange Drive	D1	Ron Avenue	D3	W-18 Industrial Park Drive	B2		
Emly Lane	D4	Laura Court	C1	Reynolds Street	G4	York Lane	E4		
Enuro Drive	A1	Layla Lane	C1	Rose Lane	F4	Zero Ave	F4		
				Royal Crest Circle - see Stone Crest Court		Zetta Drive	G4		



GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

CAFR --- Comprehensive Annual Financial Report.

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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