



AGENDA OF THE SPECIAL SESSION OF THE  
COUNCIL OF THE CITY OF WASHINGTON, IA  
TO BE HELD IN THE  
**COUNCIL CHAMBERS**  
**215 E. WASHINGTON STREET**  
AT 5:00 P.M., TUESDAY, April 23, 2024

*To attend the meeting via Zoom go to:*

[https://washingtioniowa.gov/city-government/city-council-mayor/agendas-council-packets-minutes/#:~:text=https%3A//us02web.zoom.us/j/5077385758%3Fpwd%3DaG9oTys4TDMyd](https://washingtioniowa.gov/city-government/city-council-mayor/agendas-council-packets-minutes/#:~:text=https%3A//us02web.zoom.us/j/5077385758%3Fpwd%3DaG9oTys4TDMydW1UeVFkTU1OekNUZz09)

[W1UeVFkTU1OekNUZz09](https://washingtioniowa.gov/city-government/city-council-mayor/agendas-council-packets-minutes/#:~:text=https%3A//us02web.zoom.us/j/5077385758%3Fpwd%3DaG9oTys4TDMydW1UeVFkTU1OekNUZz09)

Meeting ID: 507 738 5758

Passcode: 539036

**Call to Order**

**Pledge of Allegiance**

**Roll call**

Agenda for the Special Session to be held at 5:00 P.M., Tuesday, April 23, 2024 to be approved as proposed or amended.

**SPECIAL EVENT REQUEST**

- Washington Farmer's Market, Weekly on Thursdays at Central Park, May 16, 2024 thru October 10, 2024 from 3:00 p.m. to 7:30 p.m.

**NEW BUSINESS**

- **Public Hearing Proposed FY25 Budget**
- Discussion and Consideration of Approving the Resolution Adopting the Annual Budget for the Fiscal Year Ending June 30, 2025.
- Discussion and Consideration to Approve an Administrator Search Proposal.

**DEPARTMENTAL REPORTS**

Police Department  
City Attorney  
City Administrator

**MAYOR & COUNCILPERSONS**

Millie Youngquist, Mayor Pro Tem  
Patrick Morgan  
Illa Earnest  
Elaine Moore

Fran Stigers  
Ivan Rangel

**ADJOURNMENT**



# SPECIAL EVENTS APPLICATION & HOLD HARMLESS AGREEMENT

PLEASE RETURN TO: Washington City Hall, 215 E. Washington  
ATTN: City Administrator Deanna McCusker 319-653-6584  
dmccusker@washingtioniowa.gov

**\*\*Requires advance City Council approval- Council meets 1<sup>st</sup> & 3<sup>rd</sup> Tuesdays at 6 PM;  
Completed applications are due the Thursday previous to the meeting\*\***

1. APPLICANT INFORMATION

Name/Event: Washington Farmer's Market  
Coordinator: Kathy Salazar  
Contact Number: 319-461-3200  
Email Address: Kathy@washiaia.com

2. EVENT INFORMATION

Event Description: weekly (Thursdays) vendor/grower market

Days/Dates of Event: May 16, 2024 thru Oct 10, 2024

Time(s) of Event: (Include Set Up/Tear Down Time) set up 3pm to 7:30pm Thursday

Event Location: Central Park

Will event require an alcohol license or require modification of an existing license? Yes  No

3. REQUEST INFORMATION (Check All Applicable Items)

If you are requesting the closing of a city street, a lane must be maintained for emergency vehicles at all times.

Temporarily close a street for a special event (specify street, times, and indicate on map: )

Description: blocks off 4 parking spaces on North & West sides of the square for food trucks

Method of Notification for businesses/downtown residents (if applicable):

social media, in person contact, etc.

Other Requests

Temporarily park in a "No Parking" area location: NORTH & WEST SIDES of SQUARE \_\_\_\_\_ Use of gators/UTV/ATV on City streets

Use of City Park (specify park: \_\_\_\_\_) Parade (attach map of route and indicate streets to be closed)  
Electrical Needs: NEED ELECTRICAL access throughout park

\_\_\_\_\_ Walk/Run (attach map of route and indicate streets to be closed) \_\_\_\_\_ Tent(s) to be used - over 400 sq ft or canopies over 1,000 sq ft

\_\_\_\_\_ Fireworks (specify location: ) \_\_\_\_\_ Other (please specify: )

4. ITEMS REQUESTED FROM THE CITY OF WASHINGTON

\_\_\_\_\_ Street barricades

Yield signs for crosswalks

\_\_\_\_\_ Emergency "No Parking" Signs

Garbage/Recycling Barrels following events

Traffic cones

\_\_\_\_\_ Street Sweeping following (parades)

\_\_\_\_\_ Picnic Tables

\_\_\_\_\_ Other (please specify: )

5. SOUND SYSTEMS Please indicate if the following will be used (verify availability with Parks Dept):

\_\_\_\_\_ Amplified Sound/Speaker System

Recorded/Live Music

Public Address System

If so: BMI/ASCAP License obtained?

6. SANITATION Applicant is responsible for the clean-up of the event area immediately following the event, including trash removal from the site unless special arrangements are made (event trash may be hauled to Parks Shop dumpster at Sunset Park).

Will additional restrooms be brought to the site? \_\_\_\_\_ Yes  No If yes, how many? \_\_\_\_\_  
(General guideline of 1 restroom/100 people)

Will handwashing/hand sanitizer stations be provided? \_\_\_\_\_ Yes  No If yes, how many? )

Contact Person: Kathy Salazar

Phone: 319-410-3000

7. INSURANCE

For events requiring an alcohol license, the minimum amount of coverage in the general liability insurance policy shall be \$2,000,000 general aggregate, \$1,000,000 personal injury and \$1,000,000 each occurrence. The minimum limits for the liquor liability policy shall be \$500,000. For all other events held on public property, the minimum amount of coverage for the general liability insurance policy will be \$500,000. Proof of proper insurance coverage must be submitted prior to City Council consideration of the application. City Council may require certificate of insurance with City listed as "additional insured" if deemed necessary.

Certificate of Insurance provided and accepted \_\_\_\_\_ Certificate of Insurance not required

**8. AGREEMENT**

In consideration of the City of Washington, Iowa, granting permission for the activity described above, the undersigned indemnifies and holds harmless the City of Washington, Iowa, its employees, representatives and agents against all claims, liabilities, losses or damage for personal injury and/or property damage or any other damage whatsoever on account of the activity described above and/or deviation from normal City regulations in the area. The undersigned further agrees to indemnify and hold harmless the City of Washington, Iowa, its employees, representatives and agents against any loss, injury, death or damage to person or property and against all claims, demands, fines, suits, actions, proceedings, orders, decrees and judgments of any kind or nature and from and against any and all costs and expenses including reasonable attorney fees which at any time may be suffered or sustained by the undersigned or by any person who may, at any time, be using or occupying or visiting the premises of the undersigned or the above-referenced public property or be in, on or about the same, when such loss, injury, death or damage shall be caused by or in any way result from or rising out of any act, omission or negligence of any of the undersigned or any occupant, visitor, or user of any portion of the premises or shall result from or be caused by any other matters or things whether the same kind, as, or of a different kind than the matters or things above set forth. The undersigned hereby waives all claims against the city for damages to the building or improvements that are now adjacent to said public property or hereafter built or placed on the premises adjacent to said property or in, on or about the premises and for injuries to persons or property in or about the premises, from any cause arising at any time during the activity described above. The undersigned further agrees to comply with all the codes, rules, regulations, terms and conditions established by the City of Washington, Iowa.

THE UNDERSIGNED HAS READ AND FULLY UNDERSTANDS THIS DOCUMENT, INCLUDING THE FACT IT IS RELEASING AND WAIVING CERTAIN POTENTIAL RIGHTS AND VOLUNTARILY AND FREELY AGREES TO THE TERMS AND CONDITIONS AS SET FORTH HEREIN.


4/17/2024  
 Applicant/Sponsor Signature Date

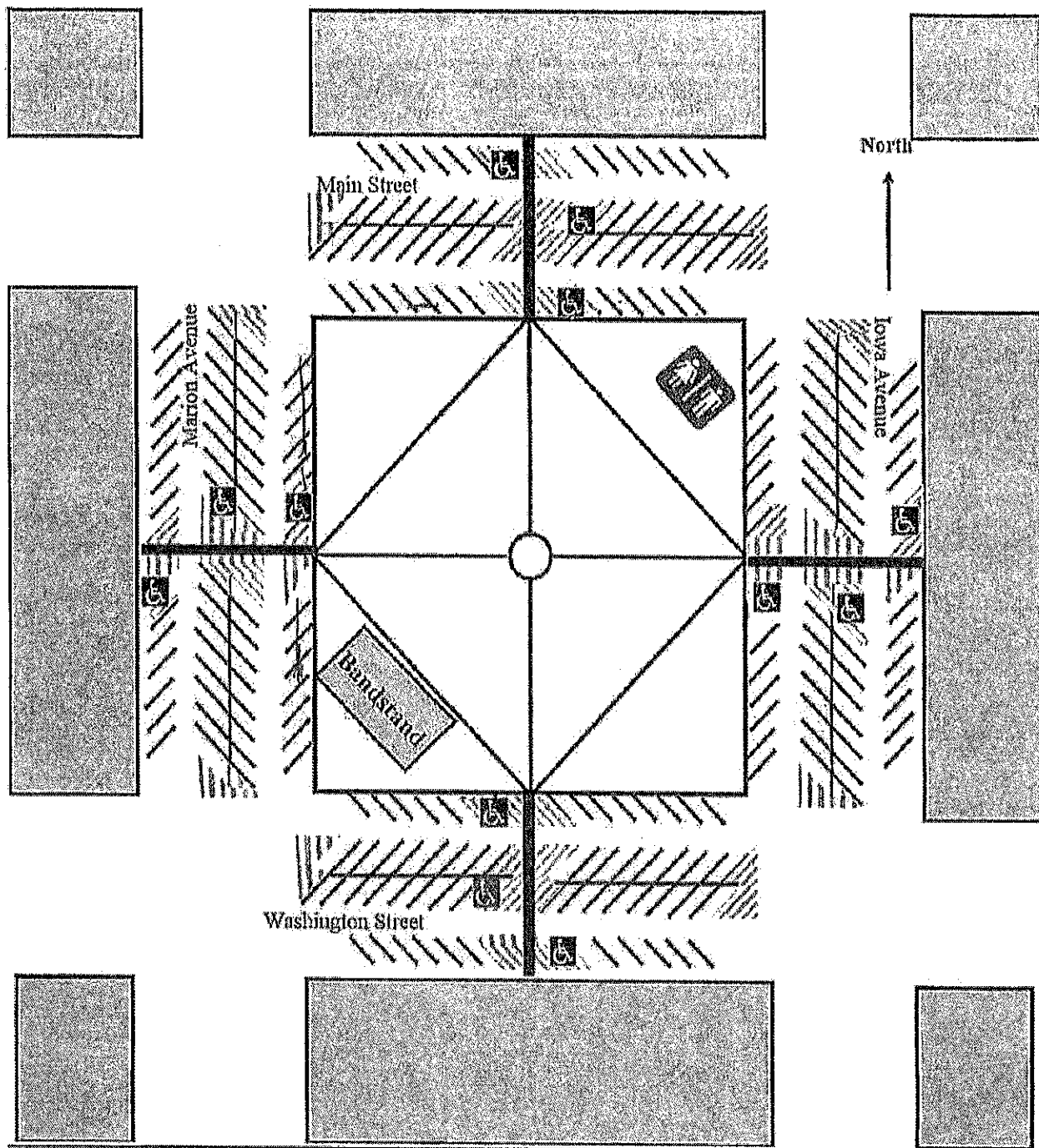
**DEPARTMENT APPROVALS**

| <u>Indicate Date Contacted</u> | The applicant is responsible for coordinating with all applicable departments in advance of City Council consideration. |                   |  |  |
|--------------------------------|---|-------------------|--|--|
| 4/17/2024                      | City Administrator<br>Deanna McCusker (Liquor Licenses)   | 319-653-6584      | <a href="mailto:dmccusker@washingtioniowa.gov">dmccusker@washingtioniowa.gov</a><br>Comments/Restrictions: |  |
| 4/17/2024                      | Police Chief<br>Jim Lester  | 319-458-0264      | <a href="mailto:jlester@washingtioniowa.gov">jlester@washingtioniowa.gov</a><br>Comments/Restrictions:     |  |
| 4/17/2024                      | Fire Chief<br>Brendan DeLong  | 319-653-6584 x181 | <a href="mailto:bdelong@washingtioniowa.gov">bdelong@washingtioniowa.gov</a><br>Comments/Restrictions:     |  |
| 4/17/2024                      | Streets<br>JJ Bell  | 319-653-1538      | <a href="mailto:jjbell@washingtioniowa.gov">jjbell@washingtioniowa.gov</a><br>Comments/Restrictions:       |  |
| 4/17/2024                      | Parks<br>Nick Pacha   | 319-321-4886      | <a href="mailto:npacha@washingtioniowa.gov">npacha@washingtioniowa.gov</a><br>Comments/Restrictions:       |  |
| 4/17/2024                      | County Environmental Health (if serving food):<br>Jason Taylor  | 319-461-2876      | <a href="mailto:jtaylor@co.washington.ia.us">jtaylor@co.washington.ia.us</a><br>Comments/Restrictions:     |  |

**CITY COUNCIL APPROVAL**

City Clerk or Administrator Signature \_\_\_\_\_ Date of Action \_\_\_\_\_  
 Approved: \_\_\_\_\_ Denied: \_\_\_\_\_  
 CONDITIONS IMPOSED: \_\_\_\_\_

Downtown Map (If Area Outside Downtown, Please Attach a Map):





**FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025**  
**ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES**  
 The City of : WASHINGTON County Name: WASHINGTON COUNTY  
 Adopted On: (entered upon adoption) Resolution: (entered upon adoption)

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages.

Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

|              |    | With Gas & Electric |    | Without Gas & Electric |  |
|--------------|----|---------------------|----|------------------------|--|
| Regular      | 2a | 272,545,239         | 2b | 268,477,367            | City Number: 92-887<br>Last Official Census: 7,352 |
| DEBT SERVICE | 3a | 287,091,499         | 3b | 283,023,627            |  |
| Ag Land      | 4a | 1,596,792           |    |                        |  |

**Consolidated General Fund Levy Calculation**

|                              | CGFL Max Rate         | CGFL Max Dollars | Non-TIF Taxable w/ G&E | Taxable Growth % |
|------------------------------|-----------------------|------------------|------------------------|------------------|
| FY 2024 Budget Data          | 8.37000               | 2,112,123        | 252,344,439            | 8.01             |
|                              | Limitation Percentage |                  |                        |                  |
|                              | 3                     |                  |                        |                  |
|                              | CGFL Max Rate         | CGFL Max Dollars | Revenue Growth %       |                  |
| Max Allowed CGFL for FY 2025 | 8.12621               | 2,214,760        | 4.86                   |                  |

**TAXES LEVIED**

| Code Sec. | Dollar Limit | Purpose  | ENTER FIRE DISTRICT RATE BELOW |      | (A) Request with Utility Replacement | (B) Property Taxes Levied | (C) Rate          |
|-----------|--------------|--|--------------------------------|------|--------------------------------------|---------------------------|-------------------|
| 384.1     | 8.12621      | Consolidated General Fund                            |                                | 5    | 2,214,760                            | 2,181,703                 | 43 8.12621        |
|           |              | <b>Non-Voted Other Permissible Levies</b>            |                                |      |                                      |                           |                   |
| 384.12(1) | 0.95000      | Opr & Maint publicly owned Transit                   |                                | 7    |                                      | 0                         | 45 0.00000        |
| 384.12(2) | 0.27000      | Aviation Authority (under sec.330A.15)               |                                | 11   |                                      | 0                         | 49 0.00000        |
| 384.12(3) | Amt Nec      | Liability, property & self insurance costs           |                                | 14   | 180,861                              | 178,162                   | 52 0.66360        |
| 384.12(5) | Amt Nec      | Support of a Local Emerg.Mgmt.Comm.                  |                                | 462  |                                      | 0                         | 465 0.00000       |
|           |              | <b>Voted Other Permissible Levies</b>                |                                |      |                                      |                           |                   |
| 28E.22    | 1.50000      | Unified Law Enforcement                              |                                | 24   |                                      | 0                         | 62 0.00000        |
|           |              | <b>Total General Fund Regular Levies (5 thru 24)</b> |                                | 25   | 2,395,621                            | 2,359,865                 |                   |
| 384.1     | 3.00375      | Ag Land  |                                | 26   | 4,796                                | 4,796                     | 63 3.00352        |
|           |              | <b>Total General Fund Tax Levies (25 + 26)</b>       |                                | 27   | 2,400,417                            | 2,364,661                 | <b>Do Not Add</b> |
|           |              | <b>Special Revenue Levies</b>                        |                                |      |                                      |                           |                   |
| 384.6     | Amt Nec      | Police & Fire Retirement                             |                                | 29   |                                      | 0                         | 0.00000           |
|           | Amt Nec      | FICA & IPERS (if general fund at levy limit)         |                                | 30   | 402,624                              | 396,614                   | 1.47727           |
| Rules     | Amt Nec      | Other Employee Benefits                              |                                | 31   | 543,249                              | 535,140                   | 1.99324           |
|           |              | <b>Subtotal Employee Benefit Levy (29,30,31)</b>     |                                | 32   | 945,873                              | 931,754                   | 65 3.47051        |
|           |              |  | Valuation                      |      |                                      |                           |                   |
| 386       | As Req       | With Gas & Elec                                      | Without Gas & Elec             |      |                                      |                           |                   |
|           | SSMID 1 (A)  | 0 (B)  | 0                              | 34   |                                      | 0                         | 66 0.00000        |
|           | SSMID 2 (A)  | 0 (B)  | 0                              | 35   |                                      | 0                         | 67 0.00000        |
|           | SSMID 3 (A)  | 0 (B)  | 0                              | 36   |                                      | 0                         | 68 0.00000        |
|           | SSMID 4 (A)  | 0 (B)  | 0                              | 37   |                                      | 0                         | 69 0.00000        |
|           | SSMID 5 (A)  | 0 (B)  | 0                              | 555  |                                      | 0                         | 565 0.00000       |
|           | SSMID 6 (A)  | 0 (B)  | 0                              | 556  |                                      | 0                         | 566 0.00000       |
|           | SSMID 7 (A)  | 0 (B)  | 0                              | 1177 |                                      | 0                         | 1179 0.00000      |
|           | SSMID 8 (A)  | 0 (B)  | 0                              | 1185 |                                      | 0                         | 1187 0.00000      |
|           |              | <b>Total Special Revenue Levies</b>                  |                                | 39   | 945,873                              | 931,754                   |                   |
| 384.4     | Amt Nec      | Debt Service Levy 76.10(6)                           |                                | 40   | 1,115,140                            | 1,099,340                 | 70 3.88427        |
| 384.7     | 0.67500      | Capital Projects (Capital Improv. Reserve)           |                                | 41   |                                      | 0                         | 71 0.00000        |
|           |              | <b>Total Property Taxes (27+39+40+41)</b>            |                                | 42   | 4,461,430                            | 4,395,755                 | 72 16.14459       |

**COUNTY AUDITOR - I certify the budget is in compliance with ALL the following: Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.**

\_\_\_\_\_  
(City Representative)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(County Auditor)

\_\_\_\_\_  
(Date)



**CITY NAME:** NOTICE OF PUBLIC HEARING - CITY OF WASHINGTON - PROPOSED PROPERTY TAX LEVY **CITY #:** 92-887  
**WASHINGTON** **Fiscal Year July 1, 2024 - June 30, 2025**

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

**Meeting Date:** 4/2/2024 **Meeting Time:** 06:00 PM **Meeting Location:** City Council Chambers 215 E. Washington Street Washington, Iowa 52353

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)  
 www.washingtoniowa.gov

City Telephone Number  
 (319) 653-6584 ext: 122

| Iowa Department of Management                                   | Current Year Certified Property Tax 2023 - 2024 | Budget Year Effective Property Tax 2024 - 2025 | Budget Year Proposed Property Tax 2024 - 2025 |
|---|---|--|---|
| Taxable Valuations for Non-Debt Service                         | 248,183,426                                     | 268,477,367                                    | 268,477,367                                   |
| Consolidated General Fund                                       | 2,077,296                                       | 2,077,296                                      | 2,181,703                                     |
| Operation & Maintenance of Public Transit                       | 0   | 0  | 0   |
| Aviation Authority  | 0   | 0  | 0   |
| Liability, Property & Self Insurance                            | 171,557   | 171,557  | 178,162                                       |
| Support of Local Emergency Mgmt. Comm.                          | 0   | 0  | 0   |
| Unified Law Enforcement   | 0   | 0  | 0   |
| Police & Fire Retirement  | 0   | 0  | 0   |
| FICA & IPERS (If at General Fund Limit)                         | 396,855   | 396,855  | 396,614                                       |
| Other Employee Benefits   | 491,914   | 491,914  | 535,140                                       |
| Capital Projects (Capital Improv. Reserve)                      | 0   | 0  | 0   |
| Taxable Value for Debt Service                                  | 258,478,758                                     | 283,023,627                                    | 283,023,627                                   |
| Debt Service  | 933,948   | 933,948  | 1,099,340                                     |
| <b>CITY REGULAR TOTAL PROPERTY TAX</b>                          | <b>4,071,570</b>                                | <b>4,071,570</b>                               | <b>4,390,959</b>                              |
| <b>CITY REGULAR TAX RATE</b>                                    | <b>16.25560</b>                                 | <b>14.98662</b>                                | <b>16.14459</b>                               |
| Taxable Value for City Ag Land                                  | 1,474,635                                       | 1,596,792                                      | 1,596,792                                     |
| Ag Land   | 4,429   | 4,429  | 4,796   |
| <b>CITY AG LAND TAX RATE</b>                                    | <b>3.00346</b>                                  | <b>2.77369</b>                                 | <b>3.00352</b>                                |
| <b>Tax Rate Comparison-Current VS. Proposed</b>                 |   |  |   |
| Residential property with an Actual/Assessed Value of \$100,000 | <b>Current Year Certified 2023/2024</b>         | <b>Budget Year Proposed 2024/2025</b>          | <b>Percent Change</b>                         |
| City Regular Residential  | 888   | 748  | -15.77  |
| Commercial property with an Actual/Assessed Value of \$100,000  | <b>Current Year Certified 2023/2024</b>         | <b>Budget Year Proposed 2024/2025</b>          | <b>Percent Change</b>                         |
| City Regular Commercial   | 888   | 748  | -15.77  |

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$100,000 Actual/Assessed Valuation.

**Reasons for tax increase if proposed exceeds the current:**

Increase due to employee benefits, general insurance and increased general supplies costs.

**FUND BALANCE**  
 City Name: WASHINGTON  
 Fiscal Year July 1, 2024 - June 30, 2025

|  | GENERAL   | SPECIAL REVENUES | TIF SPECIAL REVENUES | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT | TOTAL GOVERNMENT | PROPRIETARY | GRAND TOTAL |
|--|-----------|------------------|----------------------|--------------|------------------|-----------|------------------|-------------|-------------|
| <b>Annual Report FY 2023</b>           |           |                  |                      |              |                  |           |                  |             |             |
| Beginning Fund Balance July 1          | 1,557,645 | 1,318,089        | 0                    | 56,467       | 2,176,302        | 0         | 5,108,503        | 1,318,800   | 6,427,303   |
| Actual Revenues Except Beg Balance     | 5,341,621 | 3,783,107        | 484,981              | 1,293,641    | 9,486,823        | 0         | 20,390,173       | 6,859,257   | 27,249,430  |
| Actual Expenditures Except End Balance | 5,219,304 | 3,526,475        | 484,981              | 1,333,601    | 6,924,273        | 0         | 17,488,634       | 6,409,292   | 23,897,926  |
| Ending Fund Balance June 30            | 1,679,962 | 1,574,721        | 0                    | 16,507       | 4,738,852        | 0         | 8,010,042        | 1,768,765   | 9,778,807   |
| <b>Re-Estimated FY 2024</b>            |           |                  |                      |              |                  |           |                  |             |             |
| Beginning Fund Balance                 | 1,679,962 | 1,574,721        | 0                    | 16,507       | 4,738,852        | 0         | 8,010,042        | 1,768,765   | 9,778,807   |
| Re-Est Revenues                        | 5,230,620 | 4,409,403        | 356,993              | 1,322,030    | 3,648,654        | 0         | 14,967,700       | 9,253,469   | 24,221,169  |
| Re-Est Expenditures                    | 5,319,150 | 4,658,846        | 356,993              | 1,337,788    | 4,632,919        | 0         | 16,305,696       | 9,086,408   | 25,392,104  |
| Ending Fund Balance                    | 1,591,432 | 1,325,278        | 0                    | 749          | 3,754,587        | 0         | 6,672,046        | 1,935,826   | 8,607,872   |
| <b>Budget FY 2025</b>                  |           |                  |                      |              |                  |           |                  |             |             |
| Beginning Fund Balance                 | 1,591,432 | 1,325,278        | 0                    | 749          | 3,754,587        | 0         | 6,672,046        | 1,935,826   | 8,607,872   |
| Revenues                               | 5,589,340 | 4,241,913        | 512,925              | 1,382,162    | 3,325,551        | 0         | 15,051,891       | 7,146,244   | 22,198,135  |
| Expenditures                           | 5,588,748 | 4,188,651        | 512,925              | 1,381,662    | 2,667,250        | 0         | 14,339,236       | 7,059,647   | 21,398,883  |
| Ending Fund Balance                    | 1,592,024 | 1,378,540        | 0                    | 1,249        | 4,412,888        | 0         | 7,384,701        | 2,022,423   | 9,407,124   |

**LOCAL EMC SUPPORT**

City Name: WASHINGTON

Fiscal Year July 1, 2024 - June 30, 2025

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer. Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

|  | Request with Utility Replacement | Property Taxes Levied |
|--|----------------------------------|-----------------------|
| Portion of General Fund Levy Used for Emerg. Mgmt. Comm. |                                  | 0                     |
| Support of a Local Emerg. Mgmt. Comm.                    | 0                                | 0                     |
| <b>TOTAL FOR FY 2025</b>                                 | <b>0</b>                         | <b>0</b>              |

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1  
 City Name: WASHINGTON  
 Fiscal Year July 1, 2023 - June 30, 2024

| GOVERNMENT ACTIVITIES CONT.         | GENERAL   | SPECIAL REVENUE | TIF SPECIAL REVENUES | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT | PROPRIETARY | RE-ESTIMATED 2024 | ACTUAL 2023 |
|-------------------------------------|-----------|-----------------|----------------------|--------------|------------------|-----------|-------------|-------------------|-------------|
| <b>PUBLIC SAFETY</b>                |           |                 |                      |              |                  |           |             |                   |             |
| Police Department/Crime Prevention  | 1,650,939 | 1,500           |                      |              |                  |           |             | 1,652,439         | 1,589,443   |
| Jail                                | 2         |                 |                      |              |                  |           |             | 0                 | 0           |
| Emergency Management                | 3         |                 |                      |              |                  |           |             | 0                 | 0           |
| Flood Control                       | 4         |                 |                      |              |                  |           |             | 0                 | 0           |
| Fire Department                     | 5         | 616,858         |                      |              |                  |           |             | 616,858           | 771,704     |
| Ambulance                           | 6         | 63,663          |                      |              |                  |           |             | 63,663            | 21,439      |
| Building Inspections                | 7         |                 |                      |              |                  |           |             | 0                 | 0           |
| Miscellaneous Protective Services   | 8         |                 |                      |              |                  |           |             | 0                 | 0           |
| Animal Control                      | 9         | 26,410          |                      |              |                  |           |             | 26,410            | 36,438      |
| Other Public Safety                 | 10        |                 |                      |              |                  |           |             | 0                 | 0           |
| <b>TOTAL (lines 1 - 10)</b>         | 2,357,870 | 1,500           |                      |              |                  | 0         |             | 2,359,370         | 2,419,024   |
| <b>PUBLIC WORKS</b>                 |           |                 |                      |              |                  |           |             |                   |             |
| Roads, Bridges, & Sidewalks         | 12        |                 | 671,164              |              |                  |           |             | 671,164           | 620,006     |
| Parking - Meter and Off-Street      | 13        |                 |                      |              |                  |           |             | 0                 | 0           |
| Street Lighting                     | 14        | 0               | 190,000              |              |                  |           |             | 190,000           | 180,117     |
| Traffic Control and Safety          | 15        |                 |                      |              |                  |           |             | 0                 | 0           |
| Snow Removal                        | 16        |                 |                      |              |                  |           |             | 0                 | 0           |
| Highway Engineering                 | 17        | 82,707          |                      |              |                  |           |             | 82,707            | 68,680      |
| Street Cleaning                     | 18        |                 |                      |              |                  |           |             | 0                 | 0           |
| Airport (if not Enterprise)         | 19        | 377,196         |                      |              |                  |           |             | 377,196           | 317,559     |
| Garbage (if not Enterprise)         | 20        |                 |                      |              |                  |           |             | 0                 | 0           |
| Other Public Works                  | 21        |                 |                      |              |                  |           |             | 0                 | 0           |
| <b>TOTAL (lines 12 - 21)</b>        | 459,903   | 861,164         |                      |              |                  | 0         |             | 1,321,067         | 1,186,362   |
| <b>HEALTH &amp; SOCIAL SERVICES</b> |           |                 |                      |              |                  |           |             |                   |             |
| Welfare Assistance                  | 23        |                 |                      |              |                  |           |             | 0                 | 0           |
| City Hospital                       | 24        |                 |                      |              |                  |           |             | 0                 | 0           |
| Payments to Private Hospitals       | 25        |                 |                      |              |                  |           |             | 0                 | 0           |
| Health Regulation and Inspection    | 26        |                 |                      |              |                  |           |             | 0                 | 0           |
| Water, Air, and Mosquito Control    | 27        |                 |                      |              |                  |           |             | 0                 | 0           |
| Community Mental Health             | 28        |                 |                      |              |                  |           |             | 0                 | 0           |
| Other Health and Social Services    | 29        |                 |                      |              |                  |           |             | 0                 | 0           |
| <b>TOTAL (lines 23 - 29)</b>        | 0         | 0               |                      |              |                  | 0         |             | 0                 | 0           |
| <b>CULTURE &amp; RECREATION</b>     |           |                 |                      |              |                  |           |             |                   |             |
| Library Services                    | 31        | 464,979         | 467,500              |              |                  |           |             | 932,479           | 493,079     |
| Museum, Band and Theater            | 32        |                 |                      |              |                  |           |             | 0                 | 0           |
| Parks                               | 33        | 394,971         | 92,353               |              |                  |           |             | 487,324           | 464,443     |
| Recreation                          | 34        |                 |                      |              |                  |           |             | 0                 | 0           |
| Cemetery                            | 35        | 196,036         | 55                   |              |                  |           |             | 196,091           | 201,931     |
| Community Center, Zoo, & Marina     | 36        |                 |                      |              |                  |           |             | 0                 | 0           |
| Other Culture and Recreation        | 37        | 58,950          |                      |              |                  |           |             | 58,950            | 0           |
| <b>TOTAL (lines 31 - 37)</b>        | 1,114,936 | 559,908         |                      |              |                  | 0         |             | 1,674,844         | 1,159,453   |

City Name: WASHINGTON  
Fiscal Year July 1, 2023 - June 30, 2024

| GOVERNMENT ACTIVITIES CONT.   | GENERAL   | SPECIAL REVENUE  | TIF SPECIAL REVENUES | DEBT SERVICE     | CAPITAL PROJECTS | PERMANENT | PROPRIETARY | RE-ESTIMATED 2024 | ACTUAL 2023       |
|---|-----------|------------------|----------------------|------------------|------------------|-----------|-------------|-------------------|-------------------|
| <b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>                                       |           |                  |                      |                  |                  |           |             |                   |                   |
| Community Beautification  | 39        | 12,000           |                      |                  |                  |           |             | 12,000            | 11,227            |
| Economic Development  | 40        |                  |                      |                  |                  |           |             | 0                 | 0                 |
| Housing and Urban Renewal   | 41        | 205,000          |                      |                  |                  |           |             | 205,000           | 0                 |
| Planning & Zoning   | 42        |                  |                      |                  |                  |           |             | 0                 | 0                 |
| Other Com & Econ Development  | 43        |                  |                      |                  |                  |           |             | 0                 | 0                 |
| TIF Rebates   | 44        |                  | 109,942              |                  |                  |           |             | 109,942           | 99,863            |
| <b>TOTAL (lines 39 - 44)</b>  | <b>45</b> | <b>217,000</b>   | <b>109,942</b>       |                  |                  | <b>0</b>  |             | <b>326,942</b>    | <b>111,090</b>    |
| <b>GENERAL GOVERNMENT</b>   |           |                  |                      |                  |                  |           |             |                   |                   |
| Mayor, Council, & City Manager  | 46        |                  |                      |                  |                  |           |             | 0                 | 67,416            |
| Clerk, Treasurer, & Finance Adm.  | 47        | 1,375,056        |                      |                  |                  |           |             | 1,527,564         | 113,678           |
| Elections   | 48        |                  |                      |                  |                  |           |             | 0                 | 0                 |
| Legal Services & City Attorney  | 49        | 0                | 0                    |                  |                  |           |             | 0                 | 14,543            |
| City Hall & General Buildings   | 50        | 0                |                      |                  |                  |           |             | 0                 | 0                 |
| Tort Liability  | 51        |                  |                      |                  |                  |           |             | 0                 | 168,879           |
| Other General Government  | 52        | 300              |                      |                  |                  |           |             | 300               | 1,393,410         |
| <b>TOTAL (lines 46 - 52)</b>  | <b>53</b> | <b>1,375,056</b> | <b>152,808</b>       | <b>0</b>         |                  | <b>0</b>  |             | <b>1,527,864</b>  | <b>1,757,926</b>  |
| <b>DEBT SERVICE</b>   |           |                  |                      |                  |                  |           |             |                   |                   |
| Gov Capital Projects  | 54        | 156,640          |                      |                  |                  |           |             | 1,494,428         | 1,471,286         |
| TIF Capital Projects  | 55        | 7,480            |                      |                  |                  |           |             | 1,879,752         | 4,751,289         |
| <b>TOTAL CAPITAL PROJECTS</b>   | <b>56</b> | <b>7,480</b>     |                      |                  |                  |           |             | <b>1,879,752</b>  | <b>0</b>          |
| <b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES (lines 11+22+30+38+44+52+53+54)</b> | <b>57</b> | <b>5,307,765</b> | <b>1,956,500</b>     | <b>1,337,788</b> | <b>1,872,272</b> | <b>0</b>  |             | <b>10,584,267</b> | <b>12,856,430</b> |
| <b>BUSINESS TYPE ACTIVITIES Proprietary: Enterprise &amp; Budgeted ISF</b>        |           |                  |                      |                  |                  |           |             |                   |                   |
| Water Utility   | 59        |                  |                      |                  |                  |           |             | 1,514,807         | 1,371,595         |
| Sewer Utility   | 60        |                  |                      |                  |                  |           |             | 1,438,285         | 1,403,361         |
| Electric Utility  | 61        |                  |                      |                  |                  |           |             | 0                 | 0                 |
| Gas Utility   | 62        |                  |                      |                  |                  |           |             | 0                 | 0                 |
| Airport   | 63        |                  |                      |                  |                  |           |             | 0                 | 0                 |
| Landfill/Carbarg  | 64        |                  |                      |                  |                  |           |             | 534,200           | 592,883           |
| Transit   | 65        |                  |                      |                  |                  |           |             | 0                 | 0                 |
| Cable TV, Internet & Telephone  | 66        |                  |                      |                  |                  |           |             | 0                 | 0                 |
| Housing Authority   | 67        |                  |                      |                  |                  |           |             | 0                 | 0                 |
| Storm Water Utility   | 68        |                  |                      |                  |                  |           |             | 0                 | 0                 |
| Other Business Type (city hosp., ISF, parking, etc.)                              | 69        |                  |                      |                  |                  |           |             | 149,564           | 56,075            |
| <b>Enterprise DEBT SERVICE</b>  | <b>70</b> |                  |                      |                  |                  |           |             | <b>1,063,840</b>  | <b>1,058,220</b>  |
| <b>Enterprise CAPITAL PROJECTS</b>  | <b>71</b> |                  |                      |                  |                  |           |             | <b>2,780,647</b>  | <b>420,845</b>    |
| <b>Enterprise TIF CAPITAL PROJECTS</b>  | <b>72</b> |                  |                      |                  |                  |           |             | <b>0</b>          | <b>0</b>          |
| <b>TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)</b>                             | <b>73</b> |                  |                      |                  |                  |           |             | <b>7,481,343</b>  | <b>4,902,979</b>  |
| <b>TOTAL ALL EXPENDITURES (lines 58+73)</b>                                       | <b>74</b> | <b>5,307,765</b> | <b>1,956,500</b>     | <b>1,337,788</b> | <b>1,872,272</b> | <b>0</b>  |             | <b>18,065,610</b> | <b>17,759,409</b> |
| Regular Transfers Out   | 75        | 11,385           | 2,702,346            |                  | 2,759,971        |           |             | 7,078,767         | 5,753,399         |
| Internal TIF Loan Transfers Out   | 76        |                  |                      | 247,051          | 676              |           |             | 247,727           | 383,118           |
| Total ALL Transfers Out   | 77        | 11,385           | 2,702,346            | 247,051          | 2,760,647        | 0         |             | 7,326,494         | 6,138,517         |
| Total Expenditures and Other Fin Uses (lines 74+77)                               | 78        | 5,319,150        | 4,658,846            | 356,993          | 4,632,919        | 0         |             | 25,392,104        | 23,897,926        |
| Ending Fund Balance June 30   | 79        | 1,591,432        | 1,325,278            | 0                | 3,754,587        | 0         |             | 8,607,872         | 9,778,807         |

City Name: WASHINGTON  
Fiscal Year July 1, 2023 - June 30, 2024

RE-ESTIMATED REVENUES DETAIL

| REVENUES & OTHER FINANCING SOURCES  | GENERAL   | SPECIAL REVENUE | TIF SPECIAL REVENUES | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT | PROPRIETARY | RE-ESTIMATED 2024 | ACTUAL 2023 |
|---|-----------|-----------------|----------------------|--------------|------------------|-----------|-------------|-------------------|-------------|
| 1 Taxes Levied on Property  | 2,223,116 | 971,806         |                      | 948,983      |                  |           |             | 4,143,905         | 4,131,103   |
| 2 Less: Uncollected Property Taxes - Levy Year  | 0         |                 |                      |              |                  |           |             | 0                 | 0           |
| 3 Net Current Property Taxes (line 1 minus line 2)  | 2,223,116 | 971,806         |                      | 948,983      | 0                |           |             | 4,143,905         | 4,131,103   |
| 4 Delinquent Property Taxes   |           |                 |                      |              |                  |           |             |                   | 0           |
| 5 TIF Revenues  |           |                 | 356,317              |              |                  |           |             | 356,317           | 484,981     |
| 6 Other City Taxes:   |           |                 |                      |              |                  |           |             |                   |             |
| 7 Utility Tax Replacement Excise Taxes  |           |                 |                      |              |                  |           |             |                   |             |
| 8 Utility franchise tax (Iowa Code Chapter 364.2)   |           |                 |                      |              |                  |           |             |                   |             |
| 9 Panhandle wager tax   |           |                 |                      |              |                  |           |             |                   |             |
| 10 Gaming wager tax   |           |                 |                      |              |                  |           |             |                   |             |
| 11 Mobile Home Taxes  |           |                 |                      |              |                  |           |             |                   |             |
| 12 Hotel/Motel Taxes  |           |                 |                      |              |                  |           |             |                   |             |
| 13 Other Local Option Taxes   | 0         | 1,415,554       |                      |              |                  |           |             | 1,415,554         | 1,181,939   |
| 14 Subtotal - Other City Taxes (lines 6 thru 12)  | 0         | 1,415,554       |                      | 0            | 0                |           |             | 1,415,554         | 1,263,136   |
| 15 Licenses & Permits   | 127,961   |                 |                      |              |                  |           |             | 127,961           | 162,166     |
| 16 Use of Money & Property  | 90,100    | 18,600          | 0                    | 1,000        | 396,508          | 0         | 6,150       | 512,358           | 368,228     |
| 17 Intergovernmental:   |           |                 |                      |              |                  |           |             |                   |             |
| 18 Federal Grants & Reimbursements  | 790       |                 |                      |              | 683,190          |           | 598,000     | 1,281,980         | 849,419     |
| 19 Road Use Taxes   |           | 1,020,000       |                      |              |                  |           |             | 1,020,000         | 1,011,718   |
| 20 Other State Grants & Reimbursements  | 69,853    | 219,397         |                      | 33,000       | 93,000           |           |             | 415,250           | 1,516,861   |
| 21 Local Grants & Reimbursements  | 148,220   | 200,000         |                      |              |                  |           |             | 348,220           | 188,111     |
| 22 Subtotal - Intergovernmental (lines 16 thru 19)  | 218,863   | 1,439,397       | 0                    | 33,000       | 776,190          |           | 598,000     | 3,065,450         | 3,566,109   |
| 23 Charges for Fees & Service:  |           |                 |                      |              |                  |           |             |                   |             |
| 24 Water Utility  |           |                 |                      |              |                  |           | 2,122,500   | 2,122,500         | 1,781,594   |
| 25 Sewer Utility  |           |                 |                      |              |                  |           | 2,346,466   | 2,346,466         | 2,299,074   |
| 26 Electric Utility   |           |                 |                      |              |                  |           |             |                   |             |
| 27 Gas Utility  |           |                 |                      |              |                  |           |             |                   |             |
| 28 Parking  |           |                 |                      |              |                  |           |             |                   |             |
| 29 Airport  | 290,000   |                 |                      |              |                  |           |             |                   |             |
| 30 Landfill/Garbage   |           |                 |                      |              |                  |           | 670,000     | 670,000           | 640,190     |
| 31 Hospital   |           |                 |                      |              |                  |           |             |                   |             |
| 32 Transit  |           |                 |                      |              |                  |           |             |                   |             |
| 33 Cable TV, Internet & Telephone   |           |                 |                      |              |                  |           |             |                   |             |
| 34 Housing Authority  |           |                 |                      |              |                  |           |             |                   |             |
| 35 Storm Water Utility  |           |                 |                      |              |                  |           |             |                   |             |
| 36 Other Fees & Charges for Service   | 166,074   | 0               |                      |              | 10,000           |           | 180         | 176,254           | 63,047      |
| 37 Subtotal - Charges for Service (lines 21 thru 35)  | 456,074   | 0               |                      | 0            | 10,000           | 0         | 5,139,146   | 5,605,220         | 4,783,905   |
| 38 Special Assessments  |           |                 |                      |              |                  |           |             |                   |             |
| 39 Miscellaneous  | 333,791   | 78,677          |                      |              | 970,235          |           | 150,864     | 1,533,567         | 1,598       |
| 40 Other Financing Sources:   |           |                 |                      |              |                  |           |             |                   |             |
| 41 Regular Operating Transfers In   | 1,780,715 | 405,932         |                      | 283,433      | 1,361,378        | 0         | 3,247,309   | 7,078,767         | 5,753,399   |
| 42 Internal TIF Loan Transfers In   |           | 79,437          | 676                  | 55,614       |                  |           | 112,000     | 247,727           | 385,118     |
| 43 Subtotal ALL Operating Transfers In  | 1,780,715 | 485,369         | 676                  | 339,047      | 1,361,378        | 0         | 3,359,309   | 7,326,494         | 6,138,517   |
| 44 Proceeds of Debt (Excluding TIF Internal Borrowing)  |           | 0               | 0                    | 0            | 0                |           |             |                   |             |
| 45 Proceeds of Capital Asset Sales  |           | 0               |                      |              | 55,343           |           |             | 55,343            |             |
| 46 Subtotal-Other Financing Sources (lines 36 thru 38)  | 1,780,715 | 485,369         | 676                  | 339,047      | 1,416,721        | 0         | 3,359,309   | 7,381,837         | 9,815,435   |
| 47 Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39) | 5,230,620 | 4,409,403       | 356,993              | 1,322,030    | 3,648,654        | 0         | 9,253,469   | 24,221,169        | 27,249,430  |
| 48 Beginning Fund Balance July 1  | 1,679,962 | 1,574,721       | 0                    | 16,507       | 4,738,852        | 0         | 1,768,765   | 9,778,807         | 6,423,303   |
| 49 TOTAL REVENUES & BEGIN BALANCE (lines 41-42)   | 6,910,582 | 5,984,124       | 356,993              | 1,338,537    | 8,387,506        | 0         | 11,022,234  | 33,999,976        | 33,676,733  |

| GOVERNMENT ACTIVITIES               | GENERAL   | SPECIAL REVENUES | TIF/SPECIAL REVENUES | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT | PROPRIETARY | BUDGET 2025 | RE-ESTIMATED 2024 | ACTUAL 2023 |
|-------------------------------------|-----------|------------------|----------------------|--------------|------------------|-----------|-------------|-------------|-------------------|-------------|
| <b>PUBLIC SAFETY</b>                |           |                  |                      |              |                  |           |             |             |                   |             |
| Police Department/Crime Prevention  | 1,688,369 | 1,500            |                      |              |                  |           |             | 1,689,869   | 1,652,439         | 1,589,443   |
| Jail                                |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Emergency Management                |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Flood Control                       |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Fire Department                     | 634,562   |                  |                      |              |                  |           |             | 634,562     | 616,838           | 771,704     |
| Ambulance                           | 48,630    |                  |                      |              |                  |           |             | 48,630      | 63,663            | 21,439      |
| Building Inspectors                 |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Miscellaneous Protective Services   |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Animal Control                      | 24,436    |                  |                      |              |                  |           |             | 24,436      | 26,410            | 36,438      |
| Other Public Safety                 |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| TOTAL (lines 1 - 10)                | 2,395,997 | 1,500            |                      |              |                  | 0         |             | 2,397,497   | 2,359,370         | 2,419,024   |
| <b>PUBLIC WORKS</b>                 |           |                  |                      |              |                  |           |             |             |                   |             |
| Roads, Bridges, & Sidewalks         |           | 717,149          |                      |              |                  |           |             | 717,149     | 671,164           | 620,006     |
| Parking - Meter and Off-Street      |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Street Lighting                     | 0         | 205,000          |                      |              |                  |           |             | 205,000     | 190,000           | 180,117     |
| Traffic Control and Safety          |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Snow Removal                        |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Highway Engineering                 | 91,858    |                  |                      |              |                  |           |             | 91,858      | 82,707            | 68,680      |
| Street Cleaning                     |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Airport                             | 377,200   |                  |                      |              |                  |           |             | 377,200     | 377,196           | 317,539     |
| Garbage (if not Enterprise)         |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Other Public Works                  |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| TOTAL (lines 12 - 21)               | 469,058   | 922,149          |                      |              |                  | 0         |             | 1,391,207   | 1,321,067         | 1,186,362   |
| <b>HEALTH &amp; SOCIAL SERVICES</b> |           |                  |                      |              |                  |           |             |             |                   |             |
| Welfare Assistance                  |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| City Hospital                       |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Payments to Private Hospitals       |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Health Regulation and Inspection    |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Water, Air, and Mosquito Control    |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Community Mental Health             |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Other Health and Social Services    |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| TOTAL (lines 23 - 29)               | 0         | 0                |                      |              |                  | 0         |             | 0           | 0                 | 0           |
| <b>CULTURE &amp; RECREATION</b>     |           |                  |                      |              |                  |           |             |             |                   |             |
| Library Services                    | 501,143   | 46,500           |                      |              |                  | 0         |             | 547,643     | 932,479           | 493,079     |
| Museum, Band and Theater            |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Parks                               | 415,551   | 107,750          |                      |              |                  |           |             | 523,301     | 487,324           | 464,443     |
| Recreation                          |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Cemetery                            | 218,820   | 55               |                      |              |                  | 0         |             | 218,875     | 196,091           | 201,931     |
| Community Center, Zoo, & Marina     |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Other Culture and Recreation        | 63,950    |                  |                      |              |                  |           |             | 63,950      | 58,950            | 0           |
| TOTAL (lines 31 - 37)               | 1,199,464 | 154,305          |                      |              |                  | 0         |             | 1,353,769   | 1,674,844         | 1,159,453   |

City Name: WASHINGTON  
Fiscal Year July 1, 2024 - June 30, 2025

EXPENDITURES SCHEDULE PAGE 2

| GOVERNMENT ACTIVITIES  | GENERAL   | SPECIAL REVENUES | TIF/SPECIAL REVENUES | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT | PROPRIETARY | BUDGET 2025 | RE-ESTIMATED 2024 | ACTUAL 2023 |
|--|-----------|------------------|----------------------|--------------|------------------|-----------|-------------|-------------|-------------------|-------------|
| <b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>                              |           |                  |                      |              |                  |           |             |             |                   |             |
| Community Beautification   | 0         | 12,000           |                      |              |                  |           |             | 12,000      | 12,000            | 11,227      |
| Economic Development   |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Housing and Urban Renewal  |           | 255,000          |                      |              |                  |           |             | 255,000     | 205,000           | 0           |
| Planning & Zoning  |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Other Com & Econ Development   |           |                  | 170,463              |              |                  |           |             | 170,463     | 109,942           | 99,863      |
| TIF Rebates  |           |                  | 170,463              |              |                  |           |             | 437,463     | 326,942           | 111,090     |
| TOTAL (lines 39 - 44)  | 0         | 267,000          |                      |              |                  | 0         |             |             |                   |             |
| <b>GENERAL GOVERNMENT</b>  |           |                  |                      |              |                  |           |             |             |                   |             |
| Mayor, Council, & City Manager   |           |                  |                      |              |                  |           |             | 0           | 0                 | 67,416      |
| Clark, Treasurer, & Finance Adm.   | 1,475,929 | 67,124           |                      |              |                  |           |             | 1,543,053   | 1,527,564         | 113,678     |
| Elections  |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Legal Services & City Attorney   | 0         |                  |                      |              |                  |           |             | 0           | 0                 | 14,543      |
| City Hall & General Buildings  | 0         |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Tort Liability   |           |                  |                      |              |                  |           |             | 0           | 0                 | 168,879     |
| Other General Government   | 300       |                  |                      |              |                  |           |             | 300         | 300               | 1,393,410   |
| TOTAL (lines 46 - 52)  | 1,475,929 | 67,424           | 0                    |              |                  | 0         |             | 1,543,353   | 1,527,864         | 1,757,926   |
| <b>DEBT SERVICE</b>  |           |                  |                      |              |                  |           |             |             |                   |             |
| Gov Capital Projects   |           | 158,340          |                      |              | 1,464,353        |           |             | 1,464,353   | 0                 | 0           |
| TIF Capital Projects   |           |                  |                      |              | 1,464,353        |           |             | 1,464,353   | 1,879,752         | 4,751,289   |
| TOTAL CAPITAL PROJECTS   | 0         | 0                |                      |              |                  |           |             | 1,464,353   | 1,879,752         | 4,751,289   |
| TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57) | 5,540,448 | 1,570,718        | 170,463              | 1,381,662    | 1,464,353        | 0         |             | 10,127,644  | 10,584,267        | 12,856,430  |
| <b>BUSINESS TYPE ACTIVITIES</b>  |           |                  |                      |              |                  |           |             |             |                   |             |
| <b>Proprietary: Enterprise &amp; Budgeted ISF</b>                        |           |                  |                      |              |                  |           |             |             |                   |             |
| Water Utility  |           |                  |                      |              |                  |           |             | 1,617,963   | 1,514,807         | 1,371,595   |
| Sewer Utility  |           |                  |                      |              |                  |           |             | 1,664,806   | 1,438,285         | 1,403,361   |
| Electric Utility   |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Gas Utility  |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Airport  |           |                  |                      |              |                  |           |             | 650,243     | 534,200           | 592,883     |
| Landfill/Garbage   |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Transit  |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Cable TV, Internet & Telephone   |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Housing Authority  |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Storm Water Utility  |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Other Business Type (city hosp., ISF, parking, etc.)                     |           |                  |                      |              |                  |           |             | 126,638     | 149,564           | 56,075      |
| Enterprise DEBT SERVICE  |           |                  |                      |              |                  |           |             | 1,070,060   | 1,063,840         | 1,058,220   |
| Enterprise CAPITAL PROJECTS  |           |                  |                      |              |                  |           |             | 287,600     | 2,780,647         | 420,845     |
| Enterprise TIF CAPITAL PROJECTS  |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| TOTAL Business Type Expenditures (lines 59 - 72)                         |           |                  |                      |              |                  |           |             | 5,417,310   | 7,481,343         | 4,902,979   |
| TOTAL ALL EXPENDITURES (lines 58 + 73)                                   | 5,540,448 | 1,570,718        | 170,463              | 1,381,662    | 1,464,353        | 0         |             | 15,544,954  | 18,065,610        | 17,759,409  |
| Regular Transfers Out  | 48,300    | 2,617,933        |                      |              | 1,202,897        |           |             | 5,511,467   | 7,078,767         | 5,753,399   |
| Internal TIF Loan / Repayment Transfers Out                              |           |                  | 342,462              |              |                  |           |             | 342,462     | 247,727           | 385,118     |
| Total ALL Transfers Out  | 48,300    | 2,617,933        | 342,462              | 0            | 1,202,897        | 0         |             | 5,853,929   | 7,326,494         | 6,138,517   |
| Total Expenditures & Fund Transfers Out (lines 74+77)                    | 5,588,748 | 4,188,651        | 512,925              | 1,381,662    | 2,667,250        | 0         |             | 21,398,883  | 25,392,104        | 23,897,926  |
| Ending Fund Balance June 30  | 1,592,024 | 1,378,540        | 0                    | 1,249        | 4,412,888        | 0         |             | 9,407,124   | 8,607,872         | 9,778,807   |



REVENUES DETAIL

City Name: WASHINGTON  
Fiscal Year July 1, 2024 - June 30, 2025

|  | GENERAL   | SPECIAL REVENUES | TIF SPECIAL REVENUES | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT | PROPRIETARY | BUDGET 2025 | RE-ESTIMATED 2024 | ACTUAL 2023 |
|--|-----------|------------------|----------------------|--------------|------------------|-----------|-------------|-------------|-------------------|-------------|
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>  |           |                  |                      |              |                  |           |             |             |                   |             |
| Taxes Levied on Property   | 2,364,661 | 931,754          |                      | 1,099,340    | 0                |           |             | 4,395,755   | 4,143,905         | 4,131,103   |
| Less: Uncollected Property Taxes - Levy Year   | 0         |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Net Current Property Taxes (line 1 minus line 2)   | 2,364,661 | 931,754          |                      | 1,099,340    | 0                |           |             | 4,395,755   | 4,143,905         | 4,131,103   |
| Delinquent Property Taxes  |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| TIF Revenues   |           |                  | 512,925              |              |                  |           |             | 512,925     | 356,317           | 484,981     |
| Other City Taxes:  |           |                  |                      |              |                  |           |             |             |                   |             |
| Utility Tax Replacement Excise Taxes   | 35,756    | 14,119           |                      | 15,800       | 0                |           |             | 65,675      | 0                 | 0           |
| Utility franchise tax (Iowa Code Chapter 364.2)  |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Parimutuel wager tax   |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Gaming wager tax   |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Mobile Home Taxes  |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Hotel/Motel Taxes  |           | 100,000          |                      |              |                  |           |             | 100,000     | 0                 | 81,197      |
| Other Local Option Taxes   | 0         | 1,300,000        |                      |              |                  |           |             | 1,300,000   | 1,415,554         | 1,181,939   |
| Subtotal - Other City Taxes (lines 6 thru 12)  | 35,756    | 1,414,119        |                      | 15,800       | 0                |           |             | 1,465,675   | 1,415,554         | 1,263,136   |
| Licenses & Permits   | 134,750   |                  |                      |              |                  |           |             | 134,750     | 127,961           | 162,166     |
| Use of Money & Property  | 91,500    | 18,600           |                      | 1,000        | 370,468          |           | 6,350       | 487,918     | 512,358           | 368,228     |
| Intergovernmental:   |           |                  |                      |              |                  |           |             |             |                   |             |
| Federal Grants & Reimbursements  | 0         |                  |                      |              | 110,500          |           | 0           | 110,500     | 1,281,980         | 849,419     |
| Road Use Taxes   |           | 1,020,000        |                      |              |                  |           |             | 1,020,000   | 1,020,000         | 1,011,718   |
| Other State Grants & Reimbursements  | 145,125   | 300,037          |                      | 0            | 462,750          |           |             | 907,912     | 415,250           | 1,516,861   |
| Local Grants & Reimbursements  | 128,000   | 82,000           |                      |              | 650,000          |           | 0           | 860,000     | 348,220           | 188,111     |
| Subtotal - Intergovernmental (lines 16 thru 19)  | 273,125   | 1,402,037        |                      | 0            | 1,223,250        |           | 0           | 2,898,412   | 3,065,450         | 3,566,109   |
| Charges for Fees & Services:   |           |                  |                      |              |                  |           |             |             |                   |             |
| Water Utility  |           |                  |                      |              |                  |           |             | 2,176,500   | 2,122,500         | 1,781,594   |
| Sewer Utility  |           |                  |                      |              |                  |           |             | 2,461,500   | 2,346,466         | 2,299,074   |
| Electric Utility   |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Gas Utility  |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Parking  |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Airport  | 290,000   |                  |                      |              |                  |           |             | 290,000     | 290,000           | 0           |
| Landfill/Garbage   |           |                  |                      |              |                  |           |             | 705,000     | 670,000           | 640,190     |
| Hospital   |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Transit  |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Cable TV, Internet & Telephone   |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Housing Authority  |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Storm Water Utility  |           |                  |                      |              |                  |           |             | 0           | 0                 | 0           |
| Other Fees & Charges for Service   | 159,445   | 0                |                      |              | 12,000           |           |             | 171,445     | 176,254           | 63,047      |
| Subtotal - Charges for Service (lines 21 thru 33)  | 449,445   | 0                |                      | 0            | 12,000           |           | 5,343,000   | 5,804,445   | 5,605,220         | 4,783,905   |
| Special Assessments  |           |                  |                      |              | 20,000           |           |             | 20,000      | 79,000            | 15,958      |
| Miscellaneous  | 340,454   | 20,877           |                      | 0            | 20,000           |           |             | 474,326     | 1,533,567         | 2,658,409   |
| Other Financing Sources:   |           |                  |                      |              |                  |           |             |             |                   |             |
| Regular Operating Transfers In   | 1,899,649 | 357,002          |                      | 266,022      | 1,396,895        |           |             | 5,511,467   | 7,078,767         | 5,753,399   |
| Internal TIF Loan Transfers In   |           | 97,524           |                      |              | 132,938          |           |             | 342,462     | 247,727           | 385,118     |
| Subtotal ALL Operating Transfers In  | 1,899,649 | 454,526          |                      | 266,022      | 1,529,833        |           |             | 5,853,929   | 7,326,494         | 6,138,517   |
| Proceeds of Debt (Excluding TIF Internal Borrowing)  |           |                  |                      | 0            | 0                |           |             | 0           | 0                 | 3,676,918   |
| Proceeds of Capital Asset Sales  | 0         | 0                |                      |              | 150,000          |           |             | 150,000     | 55,343            | 0           |
| Subtotal-Other Financing Sources (lines 38 thru 40)  | 1,899,649 | 454,526          |                      | 266,022      | 1,679,833        |           |             | 6,003,929   | 7,381,837         | 9,815,435   |
| Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41) | 5,589,340 | 4,241,913        | 512,925              | 1,382,162    | 3,325,551        | 0         | 7,146,244   | 22,198,135  | 24,221,169        | 27,249,430  |
| Beginning Fund Balance July 1  | 1,591,432 | 1,325,278        |                      | 749          | 3,754,587        |           | 1,935,826   | 8,607,872   | 9,778,807         | 6,427,303   |
| <b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42-43)</b>  | 7,180,772 | 5,567,191        | 512,925              | 1,382,911    | 7,080,138        | 0         | 9,082,070   | 30,806,007  | 33,999,976        | 33,676,733  |

**ADOPTED BUDGET SUMMARY**  
 City Name: WASHINGTON  
 Fiscal Year July 1, 2024 - June 30, 2025

|   | GENERAL   | SPECIAL REVENUES | TIF SPECIAL REVENUES | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT | PROPRIETARY | BUDGET 2025 | RE-ESTIMATED 2024 | ACTUAL 2023 |
|---|-----------|------------------|----------------------|--------------|------------------|-----------|-------------|-------------|-------------------|-------------|
| Revenues & Other Financing Sources          |           |                  |                      |              |                  |           |             |             |                   |             |
| Taxes Levied on Property                    | 2,364,661 | 931,754          |                      | 1,099,340    | 0                | 0         |             | 4,395,755   | 4,143,905         | 4,131,103   |
| Less: Uncollected Property Taxes-Levy Year  | 0         |                  |                      | 0            | 0                | 0         |             | 0           | 0                 | 0           |
| Net Current Property Taxes                  | 2,364,661 | 931,754          |                      | 1,099,340    | 0                | 0         |             | 4,395,755   | 4,143,905         | 4,131,103   |
| Delinquent Property Taxes                   | 0         |                  |                      | 0            | 0                | 0         |             | 0           | 0                 | 0           |
| TIF Revenues                                |           | 512,925          | 512,925              |              |                  |           |             |             |                   |             |
| Other City Taxes                            | 35,756    | 1,414,119        |                      | 15,800       | 0                | 0         |             | 512,925     | 356,317           | 484,981     |
| Licenses & Permits                          | 134,750   | 0                | 0                    | 0            | 370,468          | 0         | 6,350       | 487,918     | 512,358           | 368,228     |
| Use of Money and Property                   | 91,500    | 18,600           | 0                    | 1,000        | 1,223,250        | 0         | 0           | 2,898,412   | 3,065,450         | 3,566,109   |
| Intergovernmental                           | 273,125   | 1,402,037        | 0                    | 0            | 12,000           | 0         | 5,343,000   | 5,804,445   | 5,605,220         | 4,783,905   |
| Charges for Fees & Service                  | 449,445   | 0                | 0                    | 0            | 20,000           | 0         | 0           | 20,000      | 79,000            | 15,958      |
| Special Assessments                         | 340,454   | 20,877           | 0                    | 0            | 20,000           | 0         | 92,995      | 474,326     | 1,533,567         | 2,658,409   |
| Miscellaneous                               | 3,689,691 | 3,787,387        | 512,925              | 1,116,140    | 1,645,718        | 0         | 5,442,345   | 16,194,206  | 16,839,332        | 17,433,995  |
| Sub-Total Revenues                          |           |                  |                      |              |                  |           |             |             |                   |             |
| Other Financing Sources:                    |           |                  |                      |              |                  |           |             |             |                   |             |
| Total Transfers In                          | 1,899,649 | 454,526          | 0                    | 266,022      | 1,529,833        | 0         | 1,709,899   | 5,853,929   | 7,326,494         | 6,138,517   |
| Proceeds of Debt                            | 0         | 0                | 0                    | 0            | 0                | 0         | 0           | 0           | 0                 | 0           |
| Proceeds of Capital Asset Sales             | 0         | 0                | 0                    | 0            | 150,000          | 0         | 0           | 150,000     | 55,343            | 0           |
| Total Revenues and Other Sources            | 5,589,340 | 4,241,913        | 512,925              | 1,382,162    | 3,325,551        | 0         | 7,146,244   | 22,198,135  | 24,221,169        | 27,249,430  |
| Expenditures & Other Financing Uses         |           |                  |                      |              |                  |           |             |             |                   |             |
| Public Safety                               | 2,395,997 | 1,500            | 0                    | 0            | 0                | 0         | 0           | 2,397,497   | 2,359,370         | 2,419,024   |
| Public Works                                | 469,058   | 922,149          | 0                    | 0            | 0                | 0         | 0           | 1,391,207   | 1,321,067         | 1,186,362   |
| Health and Social Services                  | 0         | 0                | 0                    | 0            | 0                | 0         | 0           | 0           | 0                 | 0           |
| Culture and Recreation                      | 1,199,464 | 154,305          | 0                    | 0            | 150,000          | 0         | 0           | 1,353,769   | 1,674,844         | 1,159,453   |
| Community and Economic Development          | 0         | 267,000          | 170,463              | 0            | 0                | 0         | 0           | 437,463     | 326,942           | 111,090     |
| General Government                          | 1,475,929 | 67,424           | 0                    | 1,381,662    | 0                | 0         | 0           | 1,543,353   | 1,527,864         | 1,757,926   |
| Debt Service                                | 0         | 158,340          | 0                    | 0            | 1,464,353        | 0         | 0           | 1,540,002   | 1,494,428         | 1,471,286   |
| Capital Projects                            | 0         | 0                | 0                    | 0            | 1,464,353        | 0         | 0           | 1,464,353   | 1,879,752         | 4,751,289   |
| Total Government Activities Expenditures    | 5,540,448 | 1,570,718        | 170,463              | 1,381,662    | 1,464,353        | 0         | 5,417,310   | 10,127,644  | 10,584,267        | 12,856,430  |
| Business Type Proprietary, Enterprise & ISF |           |                  |                      |              |                  |           |             |             |                   |             |
| Total Gov & Bus Type Expenditures           | 5,540,448 | 1,570,718        | 170,463              | 1,381,662    | 1,464,353        | 0         | 5,417,310   | 15,544,954  | 18,065,610        | 17,759,409  |
| Total Transfers Out                         | 48,300    | 2,617,933        | 342,462              | 0            | 1,202,897        | 0         | 1,642,337   | 5,853,929   | 7,326,494         | 6,138,517   |
| Total ALL Expenditures/Fund Transfers Out   | 5,588,748 | 4,188,651        | 512,925              | 1,381,662    | 2,667,250        | 0         | 7,059,647   | 21,398,883  | 25,392,104        | 23,897,926  |
| Excess Revenues & Other Sources Over        |           |                  |                      |              |                  |           |             |             |                   |             |
| (Under) Expenditures/Transfers Out          | 592       | 53,262           | 0                    | 500          | 658,301          | 0         | 86,597      | 799,252     | -1,170,935        | 3,351,504   |
| Beginning Fund Balance July 1               | 1,591,432 | 1,325,278        | 0                    | 749          | 3,754,587        | 0         | 1,935,826   | 8,607,872   | 9,778,807         | 6,427,303   |
| Ending Fund Balance June 30                 | 1,592,024 | 1,378,540        | 0                    | 1,249        | 4,412,888        | 0         | 2,022,423   | 9,407,124   | 8,607,872         | 9,778,807   |



**LONG TERM DEBT SCHEDULE - GRAND TOTALS**  
**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**

|                   | Principal Due<br>FY 2025 | Interest Due<br>FY 2025 | Total Obligation Due<br>FY 2025 | Bond Reg./ Paying Agent<br>Fees Due FY 2025 | Reductions due to Refinancing or<br>Prepayment of Certified Debt | Paid from Sources OTHER THAN<br>Budget Year Debt Service Levy | Amount Paid Budget Year<br>Debt Service Levy |
|-------------------|--------------------------|-------------------------|---------------------------------|---|--|---|--|
| GO - TOTAL        | 1,075,000                | 286,307                 | 1,361,307                       | 3,300                                       | 0  | 249,467   | 1,115,140                                    |
| NON GO -<br>TOTAL | 0                        | 0                       | 0                               | 0   | 0  | 0   | 0  |
| GRAND -<br>TOTAL  | 1,075,000                | 286,307                 | 1,361,307                       | 3,300                                       | 0  | 249,467   | 1,115,140                                    |

**NOTICE OF PUBLIC HEARING – PROPOSED BUDGET**

Fiscal Year July 1, 2024 - June 30, 2025

City of: WASHINGTON

The City Council will conduct a public hearing on the proposed Budget at: City Council Chambers 215 E. Washington Street Washington, Iowa 52353

Meeting Date: 4/23/2024 Meeting Time: 05:00 PM

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-budget-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

|  |          |
|--|----------|
| The estimated Total tax levy rate per \$1000 valuation on regular property | 16.14459 |
| The estimated tax levy rate per \$1000 valuation on Agricultural land is   | 3.00352  |

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

Phone Number  
(319) 653-6584 ext: 122

City Clerk/Finance Officer's NAME  
Kelsey Brown

|  |    | Budget FY 2025 | Re-estimated FY 2024 | Actual FY 2023 |
|--|----|----------------|----------------------|----------------|
| <b>Revenues &amp; Other Financing Sources</b>                                      |    |                |                      |                |
| Taxes Levied on Property   | 1  | 4,395,755      | 4,143,905            | 4,131,103      |
| Less: Uncollected Property Taxes-Levy Year   | 2  | 0              | 0                    | 0              |
| <b>Net Current Property Taxes</b>  | 3  | 4,395,755      | 4,143,905            | 4,131,103      |
| Delinquent Property Taxes  | 4  | 0              | 0                    | 0              |
| TIF Revenues   | 5  | 512,925        | 356,317              | 484,981        |
| Other City Taxes   | 6  | 1,465,675      | 1,415,554            | 1,263,136      |
| Licenses & Permits   | 7  | 134,750        | 127,961              | 162,166        |
| Use of Money and Property  | 8  | 487,918        | 512,358              | 368,228        |
| Intergovernmental  | 9  | 2,898,412      | 3,065,450            | 3,566,109      |
| Charges for Fees & Service   | 10 | 5,804,445      | 5,605,220            | 4,783,905      |
| Special Assessments  | 11 | 20,000         | 79,000               | 15,958         |
| Miscellaneous  | 12 | 474,326        | 1,533,567            | 2,658,409      |
| Other Financing Sources  | 13 | 150,000        | 55,343               | 3,676,918      |
| Transfers In   | 14 | 5,853,929      | 7,326,494            | 6,138,517      |
| <b>Total Revenues and Other Sources</b>  | 15 | 22,198,135     | 24,221,169           | 27,249,430     |
| <b>Expenditures &amp; Other Financing Uses</b>                                     |    |                |                      |                |
| Public Safety  | 16 | 2,397,497      | 2,359,370            | 2,419,024      |
| Public Works   | 17 | 1,391,207      | 1,321,067            | 1,186,362      |
| Health and Social Services   | 18 | 0              | 0                    | 0              |
| Culture and Recreation   | 19 | 1,353,769      | 1,674,844            | 1,159,453      |
| Community and Economic Development   | 20 | 437,463        | 326,942              | 111,090        |
| General Government   | 21 | 1,543,353      | 1,527,864            | 1,757,926      |
| Debt Service   | 22 | 1,540,002      | 1,494,428            | 1,471,286      |
| Capital Projects   | 23 | 1,464,353      | 1,879,752            | 4,751,289      |
| <b>Total Government Activities Expenditures</b>                                    | 24 | 10,127,644     | 10,584,267           | 12,856,430     |
| Business Type / Enterprises  | 25 | 5,417,310      | 7,481,343            | 4,902,979      |
| <b>Total ALL Expenditures</b>  | 26 | 15,544,954     | 18,065,610           | 17,759,409     |
| Transfers Out  | 27 | 5,853,929      | 7,326,494            | 6,138,517      |
| <b>Total ALL Expenditures/Transfers Out</b>  | 28 | 21,398,883     | 25,392,104           | 23,897,926     |
| <b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b> | 29 | 799,252        | -1,170,935           | 3,351,504      |
| Beginning Fund Balance July 1  | 30 | 8,607,872      | 9,778,807            | 6,427,303      |
| <b>Ending Fund Balance June 30</b>   | 31 | 9,407,124      | 8,607,872            | 9,778,807      |

**RESOLUTION NO. 2024- \_\_\_\_\_**

**A RESOLUTION ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR  
ENDING JUNE 30, 2025**

WHEREAS, the City Council and staff have prepared an annual budget for the Fiscal Year ending June 30, 2025; and,

WHEREAS, this proposed budget showing revenues and expense detail was published as required by law; and,

WHEREAS, a public hearing was held on April 23, 2024, at which time citizen input as specifically requested and all citizen comments were heard.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WASHINGTON, IOWA:

Section 1. The City Council declares that the budget for the Fiscal Year ending June 30, 2025 is hereby approved.

Section 2. The City Clerk is directed to make all the filings required by law related to the approval of this budget and prepare city financial records and systems accordingly.

PASSED AND APPROVED this 23<sup>rd</sup> day of April, 2024 by the following roll call vote:

Ayes: \_\_\_\_\_

Nays: \_\_\_\_\_

Absent: \_\_\_\_\_

\_\_\_\_\_  
Millie Youngquist, Mayor Pro Tem

ATTEST:

\_\_\_\_\_  
Amanda Waugh, City Clerk



April 18, 2024

Honorable Mayor and  
Council City of  
Washington, Iowa

215 E Washington Street

Washington, IA 52353

Dear Mayor and Council:

The purpose of this letter (the "Engagement Letter") is to confirm our agreement that Theia Management Consulting, LLC ("Theia Management") and its subconsultants will conduct a human resources search and interview process for the position of City Administrator for the City of Washington ("City"). The services to be offered by Theia Management are consistent with those of our written proposal dated April 11, 2024, which was previously approved by this Council. To-wit, this scope of service includes the following:

Theia Management Scope of Services:

1. Develop recruiting specifications, in conjunction with the City Council, and other key individuals selected by the City Council, that addresses the specific duties, responsibilities, operational issues, education and training, leadership qualities, and other factors that are relevant to the position.
2. Coordinate all stages of the process with the City Council, with the collaboration of key staff members from the City of Washington.
3. Translate the Council requirements into a recruitment brochure, to encompass a nation-wide search, with recruiting activities including selected advertising, networking and direct inquiries, and use of our knowledge of candidates from other searches.

4. Assist the Council in screening the initial pool of applicants to an appropriate number of semi-finalists. Provide the Council with summary reports on semi-finalists and respond to questions. Conduct virtual semi-finalist interviews.
  
5. Work with the Council to narrow the group to a list of approximately four finalists, to determine an appropriate interview process, and to discuss preliminary terms of an employment agreement.
  
6. Conduct in-depth interviews, detailed background investigations, and contact references and verify the credentials of finalists. Prepare a report on each finalist. Assist the Council with the candidate interviews.
  
7. Coordinate and/or conduct any additional assessments and background investigations.
  
8. Assist the Council with the negotiation of an employment agreement with the selected candidate, as directed by the Council.

City Responsibilities:

1. Coordinate interviews among council members, key staff members, and consultants in the development of the position profile.
  
2. Provide consultants with content & photos for position profile.
  
3. Respond to various information requests during the process.
  
4. Provide input throughout the process.
  
5. Various coordination for interview weekend, including arranging tours of Washington, a public reception for candidates, refreshments for interview participants, etc.



6. Legal review of proposed employment contract and liability releases for background checks (by City Attorney).

**Fee Agreement:**

The fee for services for the search will not exceed \$13,000 plus \$1,500 in reimbursable expenses. Theia Management shall invoice City for progress payments on an approximate monthly basis proportionate to the amount of work completed each month. The additional \$750 fee for the Council Session on Organizational Effectiveness will be billed separately..

A breakdown of the fees charged is as follows:

| <b>Task</b>  | <b>Lead Role</b>    | <b>Fee</b> |
|--|---------------------|------------|
| 1. General oversight & management of process           | Consultants         | \$1,000    |
| 2. Initial Council meeting to start the search process | Consultants/Council | \$500      |
| 3. Confidential Interviews-City officials              | Consultant          | \$1,200    |
| 3. Preparation of Position Profile                     | Consultant          | \$ 1,300   |
| 4. Council Approval of Profile                         | Council             | \$0        |
| 5. Preparation of List of Potential Candidates         | Consultant          | \$ 450     |
| 6. Printing or emailing of Profiles                    | Consultant          | \$ 150     |
| 7. Preparation of Advertisements                       | Consultant          | \$ 200     |
| 8. Placement of Advertisements (Includes Cost of Ads)  | Consultant          | \$ 1,000   |

|  |                        |                 |
|--|------------------------|-----------------|
| 9. Phone Calls to Potential Candidates   | Consultant             | \$ 350          |
| 10. Screening of Candidates  | Consultants/Council    | \$1,250         |
| 11. Selection of Candidates for Zoom Interviews - Council Meeting                  | Council                | \$ 500          |
| 12. Zoom Interviews of 6 Finalists   | Consultants/Council    | \$1,250         |
| 13. Selection of Candidates for Formal Interviews                                  | Council                | -0-             |
| 14. Send Packets of Information to Candidates for Interviews                       | Consultant             | \$300           |
| 15. Educational Verification, Credit Checks, & Criminal Background Checks & Report | Consultant             | \$750           |
| 16. Calls on Candidate References  | Consultant             | \$1,500         |
| 17. Coordination of Interviews & Calls to Candidates                               | Consultant             | \$1,000         |
| 18. Formal Interviews – Two Days   | Consultant/<br>Council | \$2,000         |
| 19. Negotiations with Selected Candidate   | Consultant             | \$ 300          |
| 20. Formal Approval of Offer of Employment   | Council                | \$0             |
| <b>SUB-TOTAL – Consulting Fee</b>  |                        | <b>\$15,000</b> |

|                                       |  |                 |
|---------------------------------------|--|-----------------|
| Expenses – Mileage, copies, & lodging |  | \$ 1,500        |
| <b>Sub total</b>                      |  | <b>\$16,500</b> |

**Added services**

|   |  |                 |
|---|--|-----------------|
| Council Session on Organizational Effectiveness |  | \$ 750          |
| <b>Grand Total – Not to Exceed</b>              |  | <b>\$17,250</b> |

Schedule:

Pending any necessary changes by mutual consent during the process, Theia Management and City agree in principle to the following project schedule:

|  |                                   |  |
|--|-----------------------------------|--|
| <b>A. Phase I – Advertising &amp; Marketing of Position</b>        |                                   |  |
| 1. Initial Council Meeting to start the process                    | Consultant/City Council (Virtual) | April 16   |
| 2. Confidential Interviews with Mayor, Council Members & Key Staff | Consultants                       | Begin April 23 - completed by April 30                 |
| 3. Council Session on Organizational Effectiveness                 | Council/ Consultants              | Surveying begins on April 23 and session held April 30 |

|   |                    |                       |
|---|--------------------|-----------------------|
| 3. Preparation of Profile   | Consultant         | Completed by April 26 |
| 4. Council Approval of Profile  | City               | April 30              |
| 5. Preparation of Advertisements  | Consultant         | May 1                 |
| 6. Placement of advertisement and posting on websites                               | Consultant         | Completed by May 1    |
| 7. Emailing of Profiles   | Consultant         | May                   |
| 8. Phone Calls to Potential Candidates  | Consultant         | May                   |
| 9. Deadline for Applications  | -                  | May 30                |
| <b>B. Phase II – Selection Process</b>  |                    |                       |
| 10. Screening of Candidates   | Consultant         | Completed by June 7   |
| 11. Selection of Candidates for Zoom Interviews                                     | City Council       | June 11               |
| 12. Zoom Interviews of Candidates   | Consultant/Council | June 18               |
| 13. Mail a Packet of Information to Candidates for Formal Interviews                | Consultant         | June 19               |
| 14. Education Verification, Credit Checks, & Criminal Background Checks, -Finalists | Consultant         | Completed by June 25  |

|  |                    |                      |
|--|--------------------|----------------------|
| 15. Calls on Candidates' References      | Consultant         | Completed by June 25 |
| 16. Coordination of Interviews           | Consultant         | Completed by June 25 |
| 17. Finalist Interviews                  | Consultant/Council | June 29              |
| 18. Negotiations with Selected Candidate | Consultant/Mayor   | Completed by July 3  |
| 19. Approval of Offer of Employment      | City Council       | Completed by July 3  |
| 20. Start of Employment                  |                    | July/August          |

**Additional Provisions:**

This Engagement Letter shall remain in effect until all related activities associated with the process are complete unless canceled in writing by either party upon thirty (30) days' written notice to the other party. City acknowledges that portions of the work described will be performed by Callahan Municipal Consultants, LLC, Mark A. Jackson Consulting, LLC, Hinson Consulting, LLC, or other subconsultants that may be selected by Theia Management at its sole discretion.

All notices given under this Engagement Letter will be in writing and sent by email to the addresses listed in the Engagement Letter. All materials and work products related to the search shall be the property of the City and shall be furnished upon request and in compliance with Iowa record retention practices and guidelines.

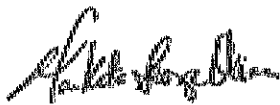
Except to the extent caused by willful misconduct, bad faith, gross negligence, or reckless disregard of obligations or duties under this Engagement Letter on the part of Theia Management or any of its associated subconsultants, neither Theia Management nor its subconsultants shall have any liability for any act or omission in connection with performance of its services hereunder, or for any error of judgment or mistake of law.

Theia Management and its subconsultants at all times will be independent contractors, and not deemed to be employees or joint ventures of the City by

virtue of this Engagement Letter or any actions or services rendered under this Engagement Letter.

This Engagement Letter represents the entire agreement between City and Theia Management and may not be amended or modified except in writing.

Respectfully Submitted,



Theia Management  
Consulting, LLC

Approval by City Council:

Passed and approved this \_\_ day of \_\_\_\_ 2024.

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Mayor

ATTEST:

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City Clerk



April 18, 2024

Honorable Mayor and  
Council City of  
Washington, Iowa

215 E Washington Street

Washington, IA 52353

Dear Mayor and Council:

The purpose of this letter (the "Engagement Letter") is to confirm our agreement that Theia Management Consulting, LLC ("Theia Management") and its subconsultants will conduct a human resources search and interview process for the position of City Administrator for the City of Washington ("City"). The services to be offered by Theia Management are consistent with those of our written proposal dated April 11, 2024, which was previously approved by this Council. To-wit, this scope of service includes the following:

Theia Management Scope of Services:

1. Develop recruiting specifications, in conjunction with the City Council, and other key individuals selected by the City Council, that addresses the specific duties, responsibilities, operational issues, education and training, leadership qualities, and other factors that are relevant to the position.
2. Coordinate all stages of the process with the City Council, with the collaboration of key staff members from the City of Washington.
3. Translate the Council requirements into a recruitment brochure, to encompass a nation-wide search, with recruiting activities including selected advertising, networking and direct inquiries, and use of our knowledge of candidates from other searches.

4. Assist the Council in screening the initial pool of applicants to an appropriate number of semi-finalists. Provide the Council with summary reports on semi-finalists and respond to questions. Conduct virtual semi-finalist interviews.
  
5. Work with the Council to narrow the group to a list of approximately four finalists, to determine an appropriate interview process, and to discuss preliminary terms of an employment agreement.
  
6. Conduct in-depth interviews, detailed background investigations, and contact references and verify the credentials of finalists. Prepare a report on each finalist. Assist the Council with the candidate interviews.
  
7. Coordinate and/or conduct any additional assessments and background investigations.
  
8. Assist the Council with the negotiation of an employment agreement with the selected candidate, as directed by the Council.

City Responsibilities:

1. Coordinate interviews among council members, key staff members, and consultants in the development of the position profile.
  
2. Provide consultants with content & photos for position profile.
  
3. Respond to various information requests during the process.
  
4. Provide input throughout the process.
  
5. Various coordination for interview weekend, including arranging tours of Washington, a public reception for candidates, refreshments for interview participants, etc.



6. Legal review of proposed employment contract and liability releases for background checks (by City Attorney).

**Fee Agreement:**

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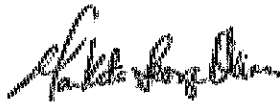
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Theia Management  
Consulting, LLC

Approval by City Council:

Passed and approved this \_\_ day of \_\_\_\_ 2024.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk