

CITY OF OTHELLO



2020 ADOPTED BUDGET

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The City of Othello

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MEMORANDUM

Date: February 21, 2020
From: Shawn Logan, Mayor
To: City Council Members
Re: 2020 Budget Message

For the past fourteen years, Council has participated in the development of the preliminary budget by serving on budget committees. Your participation this year has resulted in our budget product which reflects staff and council committee visions for 2020. This budget is a team effort, and I thank you for your devotion and dedication to making Othello “a better place to live and work”. Included in the budget are projected revenues and departmental requests for the General Fund, Street Fund, Special Revenue Funds, Enterprise Funds, Reserve Funds, and Debt Service Funds. As a general explanation of the budget, levels of service in all departments will be maintained, and expenditures have been reviewed with a conservative philosophy. Revenues are forecast based on current state and local economic trends, as well as budgeting formulas from Municipal Research & Services Center (MRSC).

As reflected in the Budget Summary, total available fund balance and revenues for the City are \$40,480,669. Total expenditures are \$25,405,190 for a total ending fund balance of \$15,054,499.

Revenues have been budgeted as realistically as possible using the available formulas from MRSC and other national and local economic trends. Property taxes are estimated using the 1.00% statutory limit resulting in \$1,760,654. Property valuations are estimated at \$615,366,038. Revenue from sales tax is distributed 50/50 between the General Fund and Street Fund.

Expenditures have been appropriated generally to preserve the welfare and safety of the citizens of Othello. As a service organization, the expenditures reflect levels of service to the City as a whole. Contracted service agreements such as fire and union reflect a slight increase. Capital items have been appropriated on the conservative side; however, items have been identified for long range planning, growth and safety.

The 2020 budget reflects the first of three years under the new contracts for all union represented employees. When developing these contracts, our primary concern is to be fair to our employees. We review comparables to determine the going rate for different job classifications and build in incentives for further education and certifications. All non-union salary increases are set at 2.0%, unless otherwise negotiated.

The above is a general explanation of the budget document. The following paragraphs are a more detailed explanation and outline the recommended financial policies and programs of the City. The following also reflects the relationship with the recommended appropriations to these policies and programs. Minor changes from the previous year are indicated, as well as salient changes, appropriations and revenues. A summary will conclude this report making recommendations and changes to the fiscal policy.

General Fund Expenditures

The 2020 beginning fund balance for the General Fund is estimated to be \$735,811. New revenues are expected to be \$6,338,452 for total available resources of \$7,074,263. Total anticipated expenditures are \$6,612,885. The General Fund balance at the end of 2020 is anticipated to be \$461,378. The ending fund

balance exceeds the Council approved combination of the emergency reserve of \$200,000, and the operating reserve of \$200,000, for a total of \$400,000 in General Fund reserves. City resources, both work force and financial, were reviewed with the overall philosophy of “service to the public,” balancing the scales. Although our revenues are not reflective of other City deficits, we need to continue to seek new revenue sources, grants, and creative revenue programs.

Civil services funding is at \$700. Capital expenses for Administration are \$55,400 mainly consisting of computer, network and communication upgrades to city hall

The Police Department budget is 49% of the General Fund. In addition, starting in 2020, the City will collect about \$295,000 from the new Public Safety tax passed by the county. This money is collected in its own fund and spent for police operations and equipment. Between the General fund and Public Safety tax fund, the city plans to fund another line officer, three new squad cars, and \$103,000 in new equipment for the Police Department

Fire Services in the General Fund total \$489,650, of which \$317,000 is contract services with Adams County Fire District #1. \$100,000 is a transfer to the Fire Reserve fund for future equipment purchases. At the end of 2020 the balance in that fund is estimated at \$473,366. We also budgeted \$35,000 for equipment and shop improvements. The remaining expenditures are LEOFF 1 benefits and miscellaneous General Fund obligations.

In the Parks and Recreation Department Recreational Services and Program Division, we’ve taken over the youth baseball programs of the city starting with 2017. City Council approved the addition of a Park & Recreation Coordinator in 2012 which now has a full time assistant to help with the additional youth programs. In the Recreational Pool Program Division and the Pool Facilities Division the budget anticipates a staffing level of approximately twelve lifeguards, a pool manager, and an assistant pool manager for the Aquatic Center.

The Park and Recreation Department supports park maintenance as well as capital expenditures. Our parks are the envy of other small cities and your continued support benefits the City of Othello. The 2020 budget will be larger than the 2019 budget. Capital projects for 2020 total \$450,000 for updates to the Lions park ball fields and a new lawn mower.

The 2020 Building/Planning budget retained the building inspector hired in 2018 and hired a City Engineer and Engineer Tech.

Library operating expenses for 2020 budgeted at \$2,000, which is typical for regular operations. In 2019 we completed an upgrade to the roof and electrical system at the library.

Street and Transportation Improvement Fund Expenditures

The Street and Transportation Fund budget for 2020 represents 11.4% of the total city budget. Anticipated beginning fund balance for the Street Fund is \$405,426; total new revenues are estimated to be \$2,649,876; total available resources are \$3,055,302. Approved expenditures for 2020 are \$2,892,592 for an anticipated ending fund balance of \$162,710. Street capital expenses for 2020 contain \$1,614,460 for street safety improvements. The majority of these projects are paid for with Grant funding through the Washington State Department of Transportation. The transportation improvement fund also includes \$438,000 for street projects

The Street Reserve Fund will begin the year with a balance of \$215,733. Revenues include \$4,500 in interest earnings. No expenses are planned from this fund in 2020. This will leave an ending fund balance of \$220,233.

Tourism Fund

The Tourism Fund is a promotional fund supporting community activities, festivals, and organizations that promote tourism for the City of Othello. The expenditure of funds is limited to tourism activities that promote Othello and bring non-residents to the community.

The Tourism Fund beginning fund balance for 2020 is expected to be \$30,162, with new revenues of \$45,600, for total available revenues of \$75,762. Total budgeted expenditures are \$45,700 with an estimated ending fund balance of \$30,062 for 2020.

Real Estate Excise Tax Fund

The beginning fund balance for the REET Fund in 2020 is \$38,919, with anticipated revenues of \$63,200, for total available revenues in the Real Estate Excise Tax Fund of \$102,119. Total expected expenditures for 2020 are at \$55,000 (\$25,000 to continue the beautification street lighting project, and \$30,000 for a new camera security system). The ending balance is expected to be \$47,119.

Water Utility Fund

Beginning fund balance in the Water Fund for 2020 is projected to be \$451,440. Total revenues are likely to be \$9,732,583 resulting in total available revenue of \$10,184,023. \$2,510,487 has been appropriated for operational expenditures, and \$7,470,530 for capital expenditures, leaving an ending fund balance of \$203,006. Water capital projects include \$3,400,000 for a 3.5-million-gallon reservoir, \$2,897,000 for Well #10, \$500,000 for the VFD at well #6, \$237,830 for a water tower maintenance program (year five of six), and \$400,000 for water line improvements.

The Water Reserve Fund will begin 2020 with a balance of \$2,480,290. Expenses total a \$30,000 transfer to the Water fund, to assist with capital projects mentioned above; leaving a fund balance of \$2,463,290.

Sewer Utility Fund

2020 beginning fund balance for the Sewer Fund is \$324,029. New revenue is anticipated to be \$2,698,098, for a total of \$3,022,127 in available revenues. Appropriated expenditures are \$2,939,951 leaving an ending fund balance of \$82,176. The 2020 budget includes \$550,000 for sewer line improvements. Transfers from the Sewer Fund include \$945,000 to the Sewer Reserve Fund for general reserves. \$193,117 to the general fund for the cost allocation.

The Sewer Reserve Fund will begin the year with a balance of \$8,853,545. Revenue includes transfers of \$945,000 from the sewer fund and interest earnings of \$115,000, leaving a 2020 ending fund balance of \$9,913,545 of which \$200,000 is emergency reserves.

Solid Waste Utility Fund

The Solid Waste Fund is estimated to have a beginning fund balance of \$177,541 in 2020. New revenues are projected to be \$1,491,350 giving this fund \$1,668,891 in available revenue. \$1,429,649 in expenditures has been appropriated for 2020, resulting in an ending fund balance of \$239,242. Current expenses for 2020 include Adams County landfill fees of \$616,500 and \$440,000 for contracted services with CDSI. Capital projects for 2020 contain \$55,000 for alley approach restoration.

Crime Prevention Fund

Beginning fund balance in the Crime Prevention Fund for 2020 is projected to be \$5,676. Total revenues are likely to be \$10,450 resulting in total available revenue of \$16,126. \$16,126 has been appropriated for operational expenditures, leaving an ending fund balance of \$0. This fund is intended to operate as its cash flows allow. There is no minimum fund balance for this fund.

Investigation Fund

Beginning fund balance in the Investigation Fund for 2020 is projected to be \$4,599. Total revenues are likely to be \$500 resulting in total available revenue of \$5,099. \$3,500 has been appropriated for operational expenditures, leaving an ending fund balance of \$1,599. This fund is intended to operate as its cash flows allow. There is no minimum fund balance for this fund.

Reserve Funds

Beginning fund balance for all Reserve Funds in 2020 is estimated to be \$12,676,125. Total new revenues are \$1,879,960 and expenditures are \$706,300, leaving an ending balance of \$13,849,785.

Debt Service Funds

The City has the following Debt Service Funds and payments for 2020.

1. **Fund 220** - Public Works Trust Fund, Broadway (\$30,233) (final payment in 2026)
2. **Fund 225** - General Obligation Bond (2010), Main Street Construction Project (\$273,864) (final payment in 2031)

Summary

In summary, the 2020 budget is designed to:

1. Maintain levels of service.
2. Ensure completion of identified projects.
3. Meet contracted service obligations.
4. Meet statewide audit standards.
5. Identify programs for future years.
6. Meet personnel needs.

Recommendations

1. Actively pursue federal, state and local funding programs identifying matching funds.
2. Consider the benefits/cost ratio of the requested programs, projects, and equipment.
3. Evaluate new revenue sources during 2020.
4. Review comprehensive plan relative to growth of the City of Othello.

I hope that you will favorably consider the 2020 budget. Because the economic trends of our community, state and nation are ever changing, we must continue to manage the taxpayer's dollars with the utmost care and concern. With this in mind, we have limited expenditures where necessary and ask for expenditures only when needed. The compilation of the 2020 budget is a work of all city employees, at all levels. As a result, I believe the City Council has before it a budget that is practical, as well as successful, for completing projects for 2020. I would like to thank all of the staff members, in particular the Department Directors, who have taken the time to develop their budgets, and the City Administrator for being the catalyst in coordinating their efforts. On behalf of the staff of the City of Othello, I present to you, the City Council of Othello, the 2020 budget.



Shawn Logan, Mayor

HOW DOES THE CITY PROCESS OR CREATE A LAW?

Citizens or council issues or concerns are brought to staff's attention.



ISSUES OR CONCERN

CITIZENS CAN:

1. Make contact with staff to voice a concern
2. Present an issue at the "Citizen's Input" portion of any council meeting.
3. Contact an elected official to voice a concern.

Staff researches issues/concerns and brings them to the attention of the Mayor/City Administrator.



Staff makes recommendation to City Council for code adoption, amendment, or repeal of code as appropriate

If any code revisions or creations are proposed, the City Attorney reviews the proposal for legal content prior to

Mayor or City Administrator assigns staff to prepare for council review information.



At council workshop a review of the issue is discussed with subsequent staff report and recommendation of action.

Staff Recommendation



City Council takes action or no action as appropriate.

YES VOTE

The Code or Amendment becomes law 5 days after notice is published in newspaper.

NO VOTE or NO ACTION

No change in current law.

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Directory of Officials

ELECTED OFFICIALS

TERM

Mayor

Shawn Logan	2018 – 2021
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Council Members

Pos. #1 – Genna Dorow	2018 – 2021
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Pos. #2 – John Lallas	2018 – 2021
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Pos. #3 – Corey Everett	2018 – 2021
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Pos. #4 – Jonathan Erickson	2020 – 2023
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Pos. #5 – Maria Quezada	2020 – 2023
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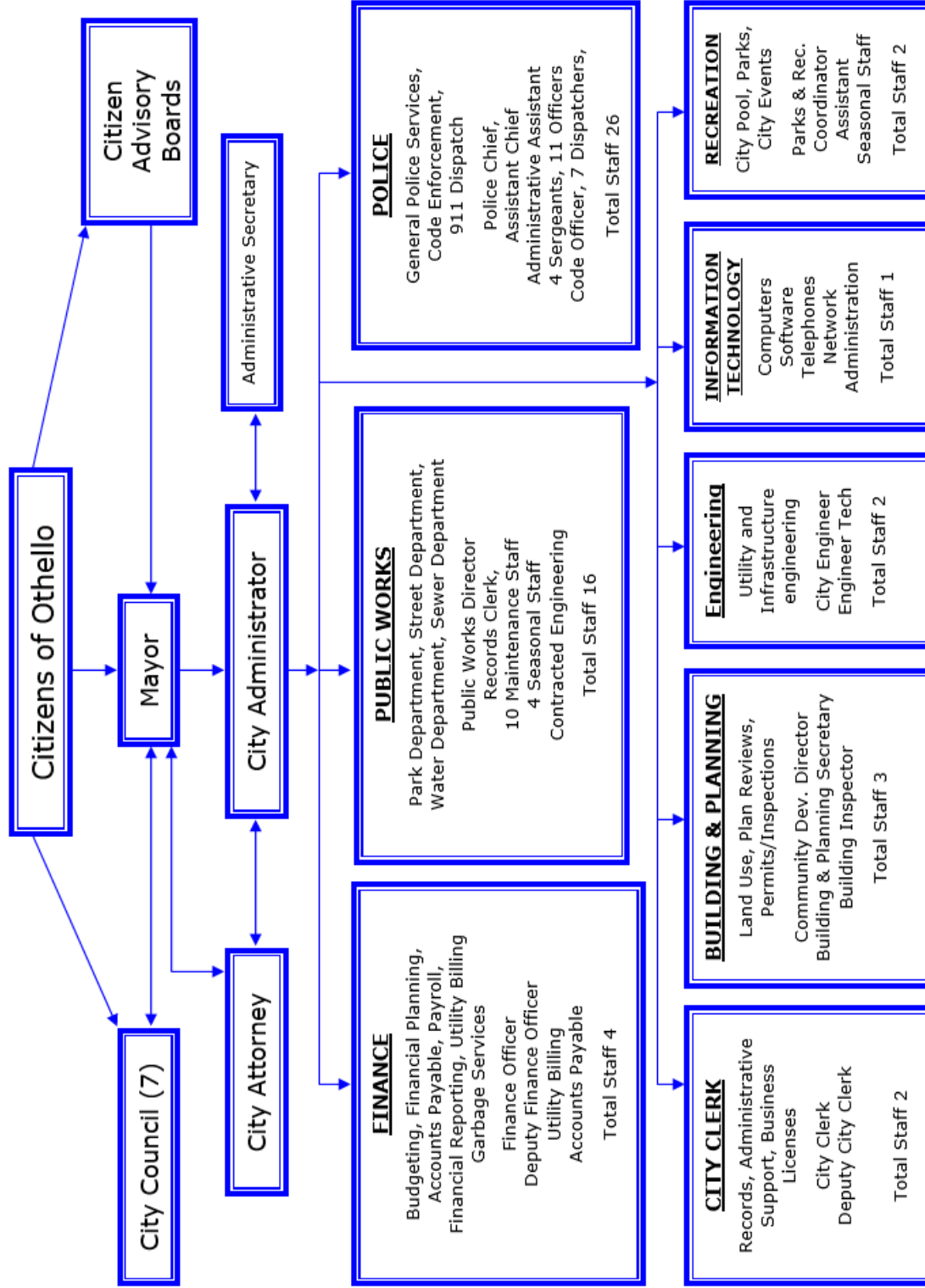
Pos. #6 – Mark Snyder	2020 – 2023
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Pos. #7 – Angel Garza	2020 – 2023
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APPOINTED STAFF

City Clerk	Tania Morelos
Finance Officer	Spencer Williams
Chief of Police	Phil Schenck
Public Works Director	Terry Clements
City Attorney	Kelly Konkright
Community Development Director	Anne Henning
City Engineer	Shawn O’Brien

2020 ORGANIZATIONAL CHART



This year we added one police officer to the Police Department and broke out the Engineering department from Building Planning.

Community and Council Committee Members

Adams County Development Council

City Representative:

- Mayor Shawn Logan

The Adams County Development Council consists of 21 board members, which includes a delegate from each of the five cities within Adams County, the County, the Port of Othello, private business, organized labor, and education and training institutions. The Economic Development Council is an advisory board to its members, whose mission is to enhance and promote sustainable economic vitality in Adams County.

Adams County Fire District #5 Council Committee

City Representatives:

- Councilmember Mark Snyder
- Councilmember John Erickson
- Councilmember John Lallas

An agreement was formalized in September 2001 and updated in 2018 providing for the City to contract with Adams County Fire District #5 for fire suppression services. The Committee meets with the Fire District on a bi-annual basis.

Adams County LEOFF Board

- Member-at-Large: Robert Fuller
- Othello City Council Rep.: Maria Quezada
- Fire Dept. Representative: Duane Van Beek
- County Commissioner: Terry Thompson
- Police Dept. Representative: Jim Dietrich

The Adams County LEOFF Board is composed of five members as follows: one member of the legislative body of the County; one council member of a city located within the County; one fire fighter or retired fire fighter; one law enforcement officer or retired law enforcement officer; and one member from the public at large who resides within the County. The LEOFF Board meets quarterly and is responsible to

perform all determinations as specified in RCW 41.26.

Adams County Mosquito Control Board

City Representative:

- Everett Cole

The Adams County Mosquito Control Board is composed of eight members as follows: one member from each Commissioner District and one member from each incorporated town or city within the County. The board meets quarterly and oversees the Mosquito District's role in providing for the suppression of mosquitoes, protecting the general public health, and enhancing the quality of life within Adams County.

Adams County Solid Waste Advisory Committee

City Representative:

- Councilmember Genna Dorow

The Solid Waste Advisory Committee is an eight member advisory committee appointed by the County Commissioners. The membership consists of a Council liaison from each of the incorporated cities within Adams County, members from public interest groups, waste management business and a citizen representative. They complete and update the Adams County Solid Waste Management plan and advise the County Commissioners regarding solid waste issues, to include a fee structure.

Auditing/Finance Committee

- Council members Corey Everett, Mark Snyder, & John Erickson
- Alternate: Genna Dorow

The Auditing Committee is appointed by the Mayor and is responsible for reviewing and auditing the City's claims checks and payroll prior to approval by City Council. The Auditing Committee's recommendation to approve the bills is forwarded to City Council.

Civil Service Commission

- Daniella Gomez
- Joe Montemayor
- Terry Thompson
- Secretary/Examiner: Tania Morelos

The members of the Civil Service Commission are appointed by the Mayor and hold a 6-year term. The Commission is responsible for adopting and upholding the rules for the personnel administration within the classified service. They oversee the holding of competitive testing under the supervision of the Secretary/Examiner, prepare a list of eligible candidates for vacancies, and certify the same. They also enforce the provision of the Civil Service rules and regulations, hear and determine appeals arising from these rules and regulations, investigate, and report on matters brought to them.

Law & Justice Committee

City Representatives:

- Mayor Shawn Logan
- Councilmember Mark Snyder
- Police Chief Phil Schenck
- County: Attorney Randy Flyckt
- Sheriff: Dale Wagner
- Commissioner: Jeff Stevens

The Law & Justice Committee negotiates interlocal agreements with Adams County for judicial services and dispatching services.

Othello Housing Authority Commission

- Timm Taff
- Alan Hanks
- Dan Leary
- Faith Cerrillo
- Richard (Dick) Hudnall
- Manager: Angelina Gomez

The Othello Housing Authority (OHA) was formed in 1966 under the authority of RCW 35.82 and operates autonomously under a Board of Commissioners appointed by the City of Othello. The Housing Authority's primary mission is to provide safe, sanitary and affordable housing for families who are in the lowest income group. The Housing Authority owns and manages 245 units of various levels of public housing throughout Othello.

Othello Planning Commission

- Chris Dorow
- Tari Perez
- Brian Gentry
- Roger Ensz
- Kevin Gilbert
- Staff: Community Development Director
Anne Henning and Secretary Jackee Carlson
- Councilmember liaison: John Lallas

The Othello Planning Commission is a five-member board, appointed by the mayor to serve six-year terms. The Planning Commission performs all of the duties specified in Chapter 44 of the session laws of 1935 of the State of Washington. The Planning Commission is responsible for long-term planning and to hear and consider matters regarding land use issues. This includes requests for zoning, conditional uses, platting and includes quasi-judicial public hearings.

Othello Parks & Recreation

- Councilmember Angel Garza
- Councilmember John Lallas
- Councilmember Genna Dorow
- Alternate: Corey Everett
- Mayor Shawn Logan
- Staff: Terry Clements, Randy Gomez

The Othello Parks & Recreation Committee meets to discuss policy issues, finance related issues such as rate setting & capital requirements, staffing levels & qualifications, and maintenance requirements. The Parks & Recreation Committee is responsible for long-term planning and the development of programs to enhance the various uses of the pool & public parks to benefit the community and help defer the expense of running the pool.

Profile of Othello

The City of Othello, known as the “Heart of the Columbia Basin”, is located 110 miles southwest of Spokane and 190 miles southeast of Seattle. Othello is situated in the panhandle of Adams County and has a population of approximately 8,269 within the corporate limits, with an additional population of 7,000 within the Greater Othello area.

HISTORICAL POPULATION (per United States Census Bureau, American Fact Finder)

<u>Year</u>	<u>City of Othello</u>	<u>Adams County</u>
2018	8,269	19,759
2017	8,202	19,681
2016	8,045	19,378
2015	7,700	19,244
2014	7,626	19,200
2013	7,553	19,115
2012	7,467	18,952
2011	7,433	18,879

The first homesteaders began to arrive in the arid Columbia Basin in 1901. In 1904 a post office was opened in Othello and in 1905 Othello was put on the state map. The Town of Othello was founded in 1907 and incorporated in 1910.

The City of Othello became a non-charter Code City government in January 1989 and operates under the direction of the Mayor and seven Council members, all of whom are elected by the citizens of the City. The City Council holds three regular meetings every month; a Council workshop is held on the first Monday of the month and regular Council meetings are held on the second and fourth Monday of every month. All Council meetings are open to the public and are held in the City Council chambers, located at 500 East Main Street.

Othello is fortunate to have a modern, well equipped hospital, and two medical clinics as well as other services that provide exceptional medical services to citizens. There are numerous civic clubs, fraternal organizations, and non-profit organizations that provide opportunities for business and community leaders and programs for all ages to enjoy. Othello has an energetic

Chamber of Commerce, with an office in the Old Hotel Art Gallery at 33 East Larch Street. The city has eighteen churches and a network of local ministries to meet the spiritual needs of the community. The senior population can enjoy time at the Senior Citizen Center. An Assisted Living facility is also available.

A great deal of the City’s history is farm oriented, which developed rapidly when the Chicago, Milwaukee, St. Paul and Pacific Railway was running through the area. From 1950 to 1974 the Othello Air Force Radar Base was active. This base was located 5 miles south of the City. In the early 1950’s the Columbia Basin Irrigation Project provided water which brought the dry arid desert to life and created a farming industry that competes globally.

Othello has two large potato processing plants and two fruit processing plants. There are other major manufacturing firms in the community as well as cold storage facilities which employ hundreds of Othello workers. The major employers in Othello are McCain Foods, the Othello School District, J.R. Simplot, SVZ, Wal-Mart, the City of Othello, and the East Columbia

Basin Irrigation district. There are commercial districts, restaurants, specialty stores, salons, and other businesses to meet the everyday needs of citizens.

The City has a staff of 57 full and part-time employees. The police department employs 17 commissioned officers, 7 dispatchers (5 full-time and 2 part-time), an administrative assistant and a code enforcement officer. The police department also has a School Resource Officer. The City of Othello provides dispatch service for Othello ambulance services and Adams County fire District #5.

The City administration staff has 12 full-time and one part-time employee. Administration covers the city administrator; finance, i.e. payroll, accounts payable, and utility billing; city clerk's office including contracts and records management; information technology department; planning/building and engineering department.

The public works department is made up of 12 full-time employees and 4 seasonal staff. Public works activity includes operation and maintenance of the city's water, sewer, streets, storm water, and parks.

The Park and Recreation department employs 1

full time Coordinator and one assistant. The city is fortunate to have 43.4 acres of beautiful parks to enjoy. Besides open spaces for activities, there is an aquatic center, basketball courts, baseball fields, a concession stand, tennis courts, playground equipment, covered picnic shelters, a natural amphitheater and walking paths to enjoy. Volunteers and organizations have planned many successful festivals and events for citizens and tourists to enjoy. These include the Sandhill Crane Festival, which is held the third weekend in March; the All City Classic Car meet; and the 4th of July SunFaire event. The Othello Chamber hosts a Farmers Market in Pioneer Park, which sells farm produce and other specialties beginning in May through October, depending on availability of the produce.

The area is abundant with outdoor recreation. The Columbia National Wildlife Refuge is approximately 5 miles from the city and has 23,200 acres to enjoy fishing, hiking, biking, sightseeing, and wildlife viewing. The Coulee Corridor has been established as a tourism byway route beginning in Othello and extending north to Omak through Coulee Dam along SR 17 and SR 155. There are several public golf courses in the area to enjoy and bird hunting has always been an asset to the area. Our wonderful, seasonal weather makes it pleasant to enjoy all types of outdoor recreation.

City of Othello Economics

Located in the southwest corner of the Adams County panhandle, the City of Othello is situated at the intersection of State Highways 17, 24 and 26, connecting it with other major north-south and east-west transportation routes. Othello is 24 miles south of Moses Lake, 47 miles north of the Tri-Cities, 110 miles southwest of Spokane and 190 miles southeast of Seattle. The terrain of the business center is flat to gentle rolling hills at an elevation of 1,099 feet above sea level.

Agriculture and Industry

The abundance of water for irrigation, made available by the Columbia Irrigation Project, has enabled the area to develop as a very stable crop-producing region. Sixty-seven commercial crops are raised within the Irrigation Project area including small grains, alfalfa, vegetables, fruit orchards, seeds and field crops; including beans, corn, and mint. The total irrigated acreage of the

area exceeds that available in Yakima and Wenatchee valleys, which are two of the state's largest agricultural production and processing centers.

Industry in the area is centered on agriculture. Major industries consist of two large food processing corporations; McCain Foods Western Division and Simplot Food Group. Both corporations process mainly potatoes for

distribution throughout the U.S. The City is also home to cold storage, seed processors, fruit processing, farming operations, and vegetable processors.

Future Growth

The Port of Othello was established in 1966 to promote economic expansion within the panhandle area of Adams County. The port of Othello provides infrastructure support for 20 businesses in the 42.8-acre Bruce Industrial Area. In 1994 the Port completed construction of an additional well and elevated storage at the Bruce site. The Port has an additional two hundred acres

available for development as industrial and commercial sites. One hundred and eighteen acres are currently under agricultural production varying in size from 25 to 65 acres. Businesses at the Port provide jobs for 150 to 250 employees, depending on the time of year. Some commercial sites are improved with utilities and rail access.

The Adams County Development Council, along with the Port of Othello, community leaders and business owners, are actively marketing the area to attract new food processing firms. Interest has been favorable.

Budget Philosophy & Policy

During the past several years the Othello City Council has taken a conservative approach to budgeting which has led to the establishment of healthy reserves and low debt. City staff has been very successful in providing a maximum level of services for minimum cost. The demand for services and facilities continues to increase. Growth from new construction has kept Othello ahead of the curve. Sales tax revenue has increased due to growth. Implementation of the new Streamlined Sales Tax Initiative by the State of Washington has not had a detrimental effect on revenue.

In 2005 City Council approved several new financial policies for better guidance in the administration of each of the City's Funds. Current financial policies established by City Council include the following:

- **General Fund** The General Fund shall have a fixed minimum balance of \$400,000. This balance will be broken down between two reserves: Operating Reserves of \$200,000 and Emergency Reserves of \$200,000.
- **Water Utility Fund** The Water Fund shall have a fixed minimum balance of \$200,000. To increase Water Fund reserves for future water capital projects, Council determined that excess funds, over and above the minimum fund balance, will be transferred to the Water Reserve Fund.
- **Sewer Utility Fund** The Sewer Fund shall have a fixed minimum balance of \$75,000. To increase Sewer Fund reserves for future sewer capital projects, Council determined that excess funds, over and above the minimum fund balance, will be transferred to the Sewer Reserve Fund.
- **Street Fund** The Street Fund shall have a fixed minimum balance of \$150,000. To increase Street Reserves for future street capital projects, Council determined that excess funds, over and above the minimum fund balance, will be transferred to the Street Reserve Fund.
- **Reserve Funds** City Council determined that it is in the best interest of the City that the following reserve funds maintain a minimum fund balance as follows:
 - Gen'l Fund Reserve Fund \$150,000
 - Water Fund Reserve Fund \$200,000
 - Sewer Fund Reserve Fund \$200,000
 - Street Fund Reserve Fund \$200,000

It has been an unwritten policy that Council receives a balanced budget for their approval. A balanced budget is defined as a budget where operating expenditures do not exceed operating revenue. Therefore, this budget is presented

without capital expenditures, which are considered one-time expenditures as opposed to on-going expenditures. Council reviews the capital expenditure requests and funds them through the use of utility taxes or fund reserves.

As population and vehicular traffic increases on city streets, so does the need for better maintenance and improvement to the street system as well as other infrastructure requirements. Current State mandates have increased demands for planning/engineering along with related services. There are also several community projects that will need to be addressed in the coming years. The City will continue to approach the future with a conservative outlook on revenues and attempt to provide the highest possible services to the citizens of this community at the least cost.

The Othello area has recently experienced a significant increase in growth related activities. Some of those activities include annexation requests, plat requirements, building standards, zoning, and availability of utilities. City officials are responding to this activity in a manner that will allow and encourage orderly growth while preserving quality of life. The City has adopted policies regarding the extension of utilities outside the city limits and standards of construction for developments that receive city utilities. The policies are meant to address the negative impacts of urban sprawl upon a community. The Council has stated its intent for developers to pay their fair share of development costs. Orderly growth and preserving our quality of life continues to be a high priority for the city.

Budget Overview & Process

The budget is an essential element of the financial planning, control, and evaluation processes of government. Planning requires department heads to carefully evaluate, assess, and prioritize their department needs. Types of service and levels of service are determined through the planning process. Council contributes to the planning stage by setting goals for the City, both current and future. The Council is heavily involved with the development of the annual budget, through committee meetings. Spending controls are kept in place through regular communication with the Finance Committee and the City Council approval of the annual budget. State law requires the city to establish the annual budget by Ordinance.

The City reports financial activity using the revenue and expenditure classifications contained in the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) manual. This basis of accounting and reporting is another comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

The finance department monitors revenue and expenditures. Department heads receive monthly reports to review their expenditures and are responsible to the City Administrator for staying within their budget. Council receives monthly financial reports from finance to keep them updated.

The 2020 budget process began with department heads preparing their capital expenditure requests. General operating expenditures are then reviewed by the department heads and their requests are submitted to the finance department. Salaries, benefits and debt service are added by finance. The requests are then forwarded to the

Administrator and mayor along with estimated revenue in the form of a draft.

The draft is revised by evaluating the impact of the requests on the City's needs and goals. In late 2019, during the 2020 budget process, a series of council committee meetings were scheduled with staff and council. During these meetings department heads discussed their needs and goals and the level of service they provide to the citizens. They included in their discussions the goals accomplished during the current year along with future needs and goals. A preliminary budget is prepared and made available to the public. Council determines if any adjustments to

the preliminary budget are needed, a public hearing is scheduled and the final budget is adopted no later than December 31st.

City Council adopts the annual budget at the fund level. Enacting an ordinance establishes the amount of appropriations allowed by law.

During the course of the year, activity is monitored by comparing actual revenue and expenditures to appropriated revenue and expenditures. Programs, goals and objectives can be monitored through evaluating the various department budgets. This information assures

city officials that the City is in compliance with the adopted budget. If changes are required to the adopted budget, an amending ordinance is presented to Council for approval. The Mayor approves line item changes within each fund.

Adams County is not included under the Growth Management Act; however, the City's Capital Facilities Plan (CFP) is formatted like a Growth Management Act document and is adopted during the budget process. The CFP is a long term planning tool used to assist the city in identifying long-term needs and financing options. The CFP is a six-year plan and is updated annually.

Calendar for 2020 Budget Development

July 19, 2019	Request to department heads for estimated revenue and expenditures
August 23, 2019	Estimates filed with City Clerk.
Sept 25 - Oct 9, 2019	Council budget committee meetings.
October 7, 2019	Set public hearing for 2020 revenue sources.
October 9, 2019	Revenue sources public hearing notice published.
October 28, 2019	Public hearing - 2020 revenue sources
November 4, 2019	Budget workshop with full Council
November 4, 2019	Published notice of public hearing for 2020 – 2025 capital facilities plan.
November 4, 2019	Published notice of public hearing for proposed budget.
November 12, 2019	Preliminary budget and message due to City Clerk and Council (1 of 2).
November 21, 2019	Proposed budget available to the public.
November 25, 2019	Preliminary budget and message due to City Clerk and Council (2 of 2).
November 25, 2018	Public hearing for 2020 – 2025 capital facility plan.
December 2, 2019	Adoption of 2020 Ad Valorem Property Tax
December 2, 2019	Adoption of 2020 – 2025 capital facility plan.
December 2, 2019	Public hearing on proposed 2020 budget
December 2, 2019	Adoption of 2020 budget.

Governmental Accounting

The Washington State Auditor's Office prescribes the accounting and reporting of local governments in the State of Washington, under RCW 43.09.200. This prescription is carried out using Budgetary, Accounting, and Reporting System (BARS) manuals and financial reporting packages. The method and complexity of the accounting and financial statement reporting is determined by the entity. Cities are divided into two categories as follows: GAAP reporting; local governments in this category must use the chart of accounts for budgeting and reporting in conformity with generally accepted accounting principles (GAAP). Cash Basis reporting; local governments in this category may follow single-entry accounting and cash basis reporting procedures which do not conform to GAAP.

Government accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Each fund is a separate unit for accounting purposes, but all are added together to make up the whole. There are rules set up by the State that dictate each type of fund, how the revenue is accounted for, and what the revenue may be used for. The types of funds and the funds that the City of Othello uses are:

General Fund

This fund is used to account for all financial resources except those required to be accounted for in another fund. The City of Othello identifies the General Fund as Fund 001. This fund is commonly referred to as the Current Expense Fund.

Special Revenue Funds

Special revenue funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The City of Othello uses the following Special Revenue Funds:

- Street Fund 101
- Donations Fund 111
- Tourism Fund 114
- Public Safety Fund 116
- Transportation Improvement Fund 195

Cumulative Reserve Funds

Cumulative reserves are dollars set aside for future needs of the city or for specific projects or allocations. The City of Othello uses the following Cumulative Reserve Funds:

- Park & Recreation Reserves 103
- Real Property Acquisition 104
- LEOFF 1 Reserves 105
- Fire Reserves 106

- Water Fund Reserves 107
- Sewer Fund Reserves 108
- Solid Waste Fund Reserves 109
- Street Fund Reserves 110
- Crime Prevention Fund 112
- Investigation Fund 113
- General Reserve 115

Debt Service Funds

Debt Service Funds are to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. One or more funds contribute to debt payment. The City of Othello uses the following Debt Service Funds:

- Debt Service Fund 220 – PWTF loan for the Broadway Street project.
- Debt Service Fund 225 – General Obligation Bonds. These bonds were issued to fund reconstruction of Main Street.

Capital Project Funds

To account for financial resources to be used for the acquisition or construction of major capital facilities. Othello uses this category to isolate grant dollars. The following fund is considered a capital project fund:

- Real Estate Excise Tax Fund 335

Enterprise Funds

Enterprise Funds are used to report any activity for which a fee is charged to external users for goods or services. These funds are operated much like a private business. The City of Othello currently uses the following Enterprise Funds:

- Water Utility Fund 401
- Sewer Utility Fund 404

- Solid Waste Utility Fund 406

Trusts and Required Reserves

Trust Funds and Required Reserve funds are used to set aside dollars that are held in trust like deposits on equipment use, water deposits, or reserves required in Bond covenants. The City of Othello has the following Trust and Required Reserve Funds:

- Water Customer Deposits Trust 403
- City Property Deposit Trust 621

Labor Relations

The City has 57 full & part time employees. 33 employees are represented by two labor organizations: 10 employees are covered by Operating Engineers Local No. 280, and 23 employees are represented by Teamsters Local No. 760. The City executes agreements with each of the bargaining units on salaries, vacation, sick leave, medical and dental, grievance procedures, and working conditions. Each of these contracts expires December 31, 2022. The City strives to be fair to employees, to be consistent with all applicable state laws, to ensure equity and to promote labor relation policies beneficial to both employees and management. City officials

consider all current labor relations to be satisfactory.

Pensions for City employees are provided through the Washington State Department of Retirement Systems using either the Public Employees Retirement System (PERS II, or PERS III) or the Law Enforcement Officers and Firefighters LEOFF I and LEOFF II), both of which are cost sharing, multiple-employer public employee retirement systems. The following are the 2019-20 rates of contribution for the City and the employee:

Retirement Plan	City Contribution	Employee Contribution
LEOFF II	5.33%	8.59%
PERS II	12.86%	7.9%
PERS III	12.86%	5% - 15%

Labor Organizations

Operating Engineers Local No. 280
 37 E. Main Street
 Othello, WA
 10 Members

Teamsters Local No. 760
 1211 W Lincoln
 Yakima 98902 WA
 4 Sergeants
 11 Officers
 7 Dispatch
 1 Code Enforcement

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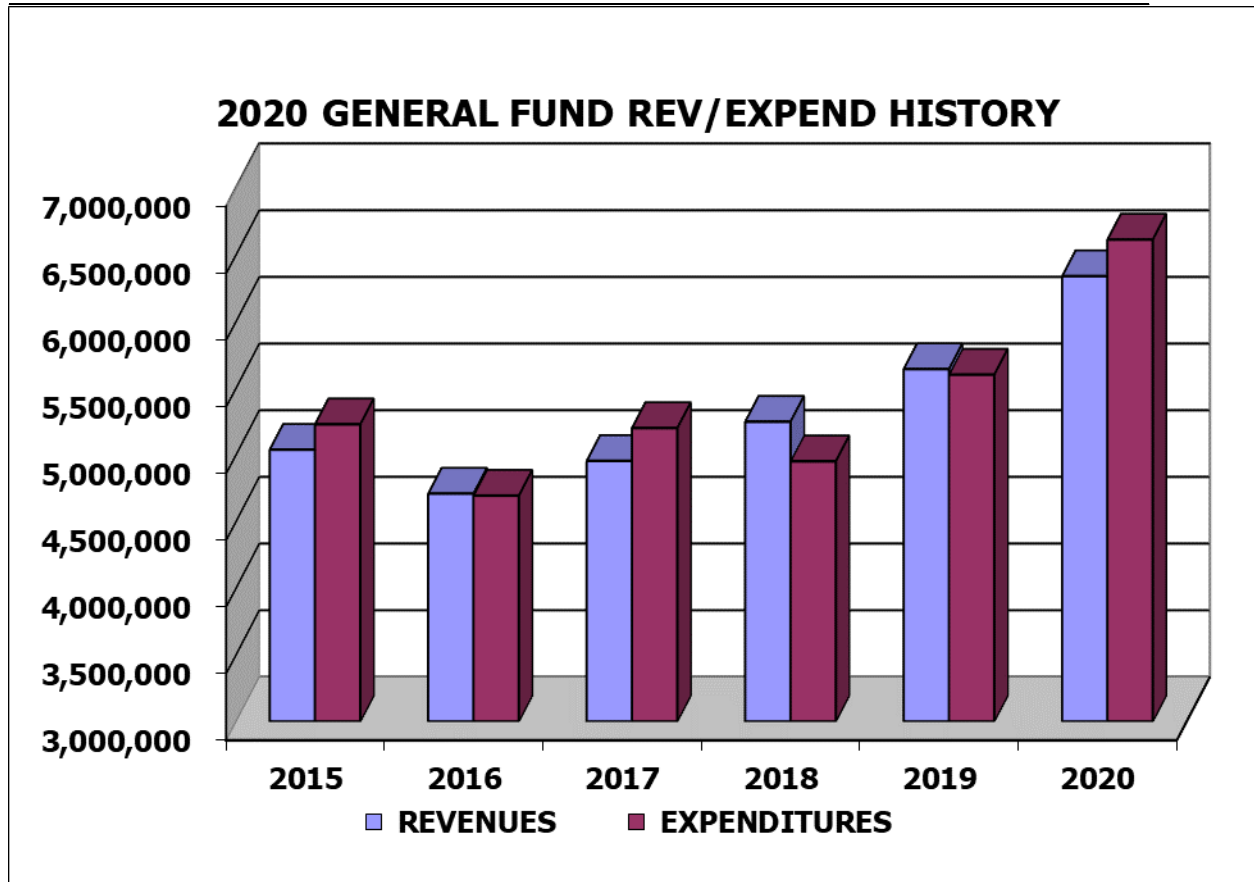
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GENERAL FUND

The General Fund is the City’s Operating Fund and is the largest and most diverse fund within the City. The General Fund accounts for financial resources of the City which are not accounted for in any other fund. Principle sources of revenue are property tax, sales tax, licenses & permits,

intergovernmental revenue, charges for services, grants, and interest income. Key expenditures include City Administration, Police, Fire, Park & Recreation, Planning, Building and Code Enforcement, and Facility Maintenance.



GENERAL FUND REVENUE SOURCES

Property Taxes: Property taxes are levied on 100% of assessed valuation as determined by the Adams County Assessor’s office. The city’s tax rate is 3.15620748 per thousand dollars of assessed valuation for collection in 2020. The

assessed value of property for 2019 is \$615,366,038 which is used to determine the 2020 property tax collections of \$1,760,654. At this time the maximum Property Tax increase allowed is 101% of the highest previous request.

Sales Tax: A 8.2% sales (or use) tax is collected on every taxable event in the City of Othello. The City will collect approximately \$1,540,000 in sales tax dollars in 2020. This amount is shared between the General and Street funds of the city.

Licenses and Permits: Licenses and permits are made up of business licenses, franchise permits, building/placement permits, animal licenses and miscellaneous other permits. Licenses and permit fees are set by city ordinance.

Intergovernmental Revenues:

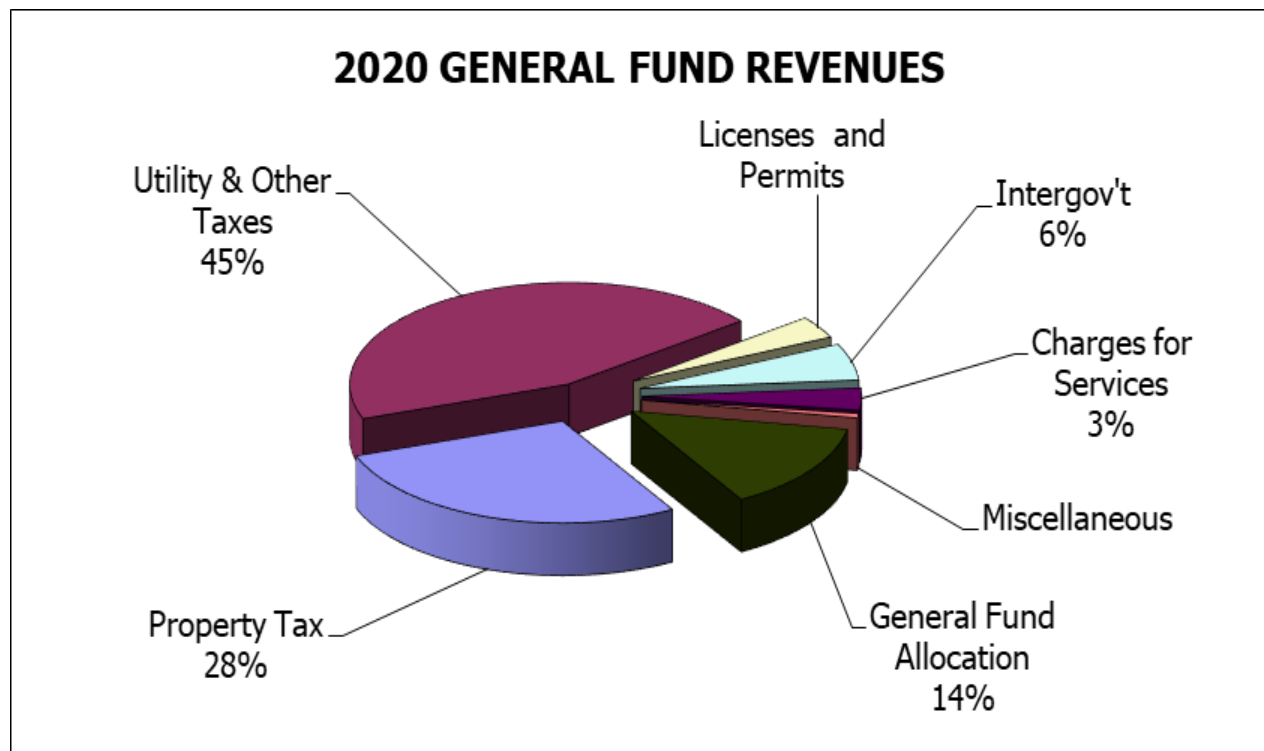
Intergovernmental Revenues are revenues received from the state or county. State distributed criminal justice funds are used to assist local governments in the area of public safety. Other intergovernmental revenues include the Liquor Excise Tax and Liquor Board Profits, which are distributed based on population. Portions of these revenues are mandated for alcohol prevention programs. Othello also receives Sales Tax Mitigation payments to offset the Streamline Sales Tax Initiative, and City Assistance dollars from the State to help replace revenue lost when the Motor Vehicle Tax went away. Additional revenue is received from Othello Hospital, and Fire District #5 for E-911 dispatch services.

Charges for Services: State law allows cities in Washington to recover charges for services.

Currently the City of Othello charges fees for finger printing, plan reviews, reservation of shelters, swimming pool fees, ball field use, photo copies, etc.

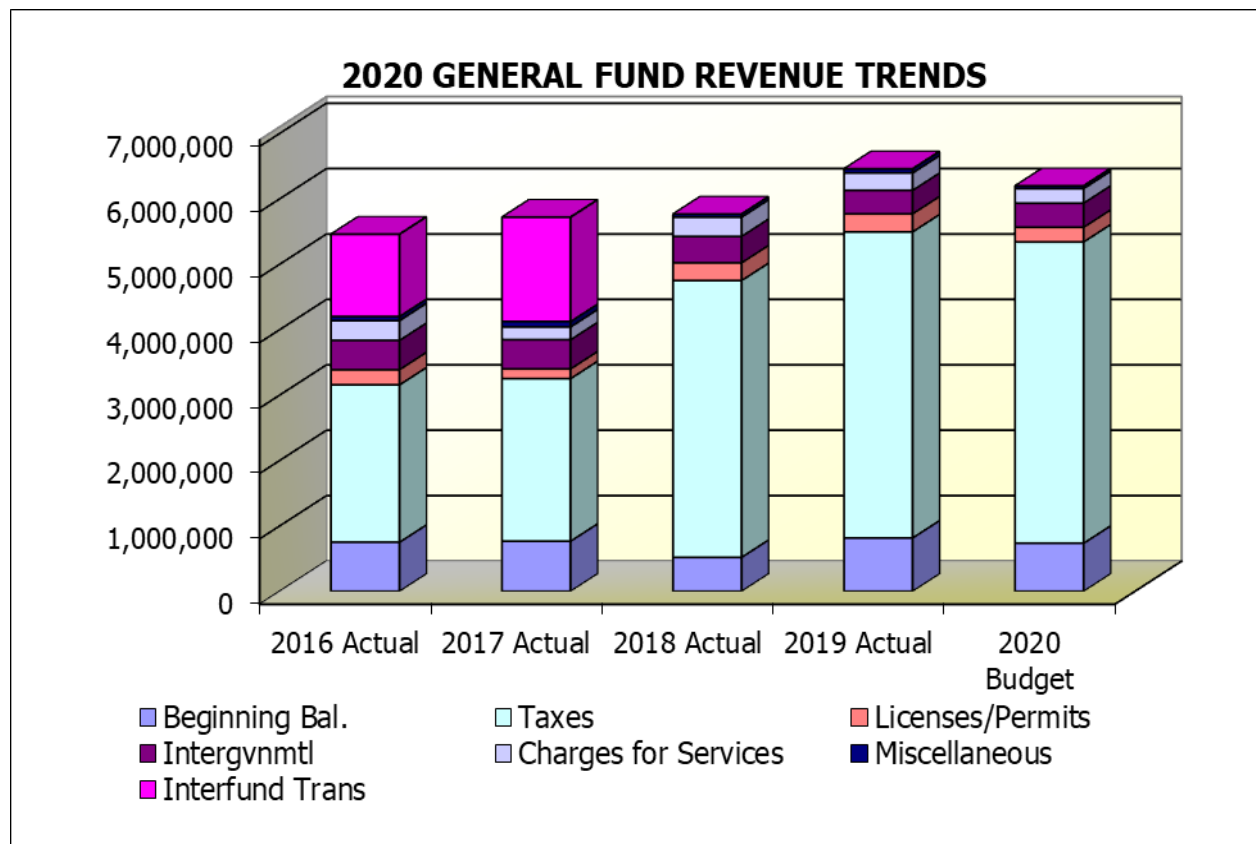
Miscellaneous Revenues: The majority of miscellaneous revenue is interest earned on investments. Other areas include building rentals, salvage, and concessions at the swimming pool.

Interfund Transfers: Although Internal Transfers are not new revenues received by the City, they are new revenues received by a fund. Each transfer of funds has been authorized by the City Council and is shown as revenue into the receiving fund and expenditure out of the providing fund.



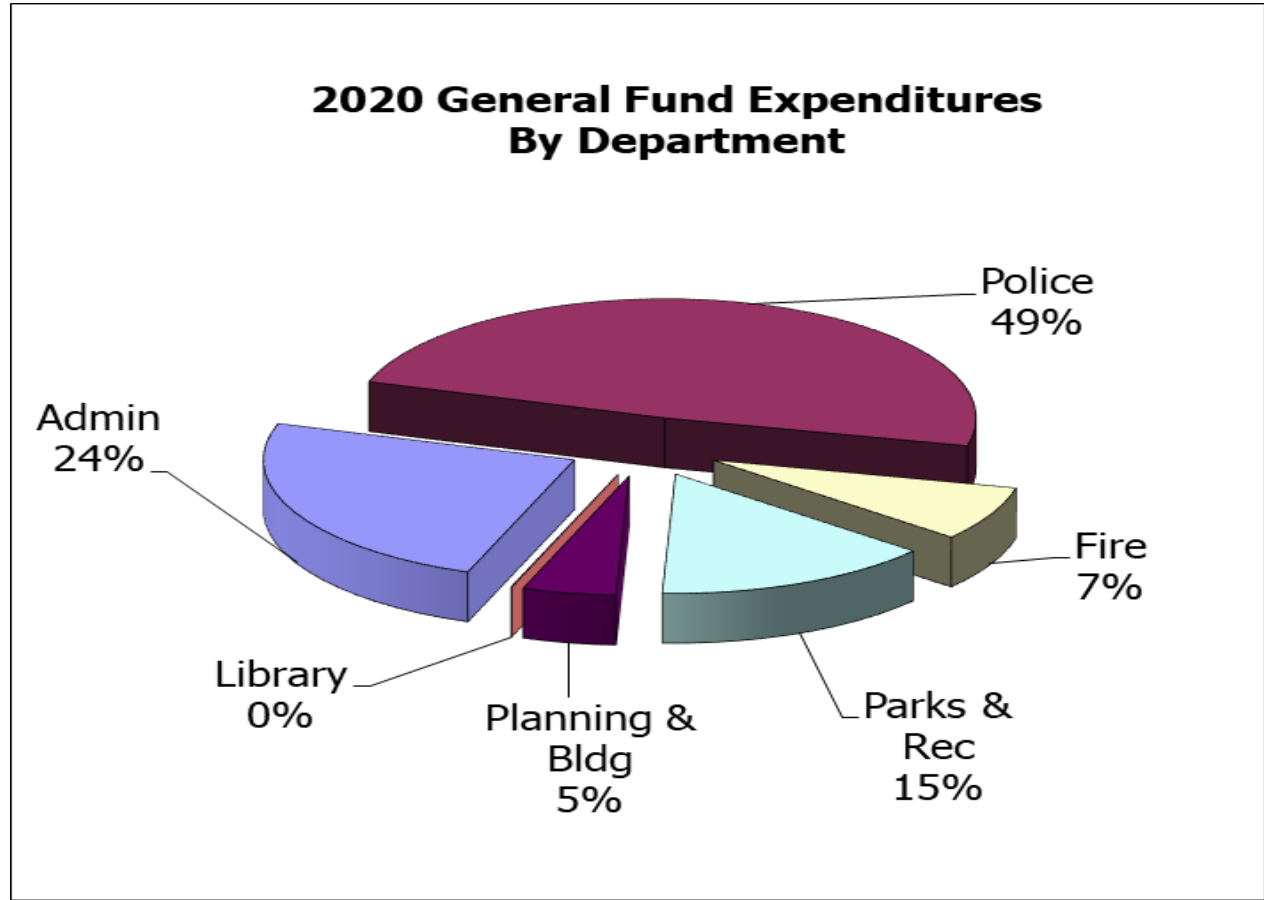
General Fund Revenue History

Revenues	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2019 / 2020 Chg. %
Beginning Bal.	750,942	766,391	519,780	816,545	735,811	-9.89%
Taxes	2,405,854	2,485,025	4,231,848	4,679,484	4,606,279	-1.56%
Licenses/Permits	232,010	148,887	271,081	275,549	223,720	-18.81%
Intergovernmental	447,893	445,980	403,703	358,835	369,180	2.88%
Charges for Svcs	300,990	194,848	292,878	265,291	221,957	-16.33%
Miscellaneous	64,850	83,444	47,400	62,752	41,250	-34.26%
Interfund Trans	1,256,110	1,594,762	0	0	0	0.00%
Total New Rev	4,707,707	4,952,946	5,246,910	5,641,911	5,462,386	-3.18%
Total Revenue	5,458,649	5,719,337	5,766,690	6,458,456	6,198,197	-4.03%



General Fund Department Expenditures

General Fund expenditures are allocated by department. Departments consist of General Administration, Police Department, Fire Department, Park and Recreation, Planning and Building, and Library. The pie chart below illustrates the allocation of General Fund expenditures by department.



Administration Department

The Administrative Department consists of the legislative, executive, financial, clerical, and information technology branches of the city. This includes the functions of the Mayor and Council as they serve the citizens of the community. The support staff is responsible to see that the policies of the Council are carried out and to see that the City adheres to rules, regulations, and functions, as required by law.

Staffing for Administrative Departments consists of the City Administrator (Mayor), Administrative Secretary, City Clerk, Receptionist, Finance Officer, Deputy Finance Officer, Utility Billing Clerk, Accounts Payable Clerk, Community Development Director, Building/Planning Secretary, Engineer, Building Inspector, and an Information Technology Manager, for a total full-time equivalent (FTE's) of 13 employees.

City Council represents the Legislative branch of the Administration Department. City Council are the policy makers for the City of Othello. The

Mayor is Chief Executive Officer, responsible for carrying out policies of the Council.

The Executive branch consists of the Mayor, City

Administrator, and Administrative Secretary. The Administrator is the primary liaison between citizens, the Mayor, Council, staff, and other governmental entities for the City. Administrator responsibilities include:

- Supervision, administration and coordination of activities and functions of the city's offices, departments, commissions, and boards to carry out requirements of City Ordinances and the Policies of City Council.
- Assist in the preparation of the Annual Budget.
- Supervise and audit city expenditures to keep expenditures within the limits of the annual budget.
- Human Resources Director.
- Investigate complaints in matters concerning the administration of the City.
- Receive all claims filed against the City.

Finance Department personnel consist of the Finance Officer, Deputy Finance Officer, Utility Biller, and Accounts Payable Clerk. Finance responsibilities cover the management and administration of the city's finances: investments, accounts payable, payroll, billing and revenue. Finance is responsible for the following:

- Organization and supervision of the financial operations of the City.
- Receipt and distribution of City funds in a protected manner in accordance with applicable city ordinances, policies, state laws and regulations
- Preparation of the Annual Budget and Annual Financial Report
- Maintenance and safekeeping of the City's investments
- Understand and keep current on federal, state and local rules and regulations for municipal finance and accounting.
- Maintain the City's financial records in accordance with the State Budgeting Accounting Reporting System (BARS)
- Maintenance of the Utility billing data file and preparation of Utility Bills.

The Records Department consists of the City Clerk and Receptionist. This department is responsible for all official city records and documents and is Clerk to the City Council. The City Clerk's Department is responsible for:

- Office Management of City Hall.
- Preparation and distribution of Council agendas and minutes.
- Issuance of Business Licenses and public dance permits.
- Auditing all city Vouchers and checks.
- Validating, publishing and retaining all city documents, according to state regulations.
- Civil Service secretary and examiner.
- Understanding & keeping current on federal, state, and local rules and regulations regarding public disclosures and business licensing.

Other areas covered by Administration include facilities, legal services, risk management, information technology, and community related expenditures. The Facilities department covers day-to-day operations of the building including janitorial services, utilities and repair and maintenance.

Risk Management includes monitoring and reporting the comprehensive economical liability insurance of the City. The City of Othello is a member of the Washington Cities Insurance Authority (WCIA). WCIA provides a combination of self-insurance, standard insurance coverage, risk management consultation, claims and litigation administration, and loss analyses.

The City has an employee Safety Committee. The committee assures that the accident prevention program is updated and will sponsor several safety educational sessions for all employees.

The City is also a member of the Association of Washington Cities Labor & Industries Compensation Retrospective Pool Program (AWC

Retro Pool). The retro pool program provides third party administration of the City’s L&I claims

and provides accident prevention and safety and loss control services.

Administration Accomplishments

During 2019 the Administrative Department accomplished the following:

- | | |
|--|---|
| <ul style="list-style-type: none"> • Continue updates City website • Continual staff development for minute taking, business licensing, on-line Council packets, and cross-training in utility billing, and building department. • Updated planning and critical areas ordinances and zoning map. • Expanded the Credit Card capability of the city. | <ul style="list-style-type: none"> • Conducted Civil Service testing for new officers and promotions within the Police Department. • Administer \$6.3 million in grants for city water projects. • Received a \$350,000 grant and started updates to our youth baseball fields. • Established offsite backup of all data. |
|--|---|

General Administration Operational Statistics

	2014	2015	2016	2017	2018	2019	% CHANGE
Utility Bills Issued	25,767	26,568	26,070	26,460	26,820	27,308	1.82%
Receipts Processed	11,109	12,559	13,900	13,164	14,302	12,571	-12.10%
Account Payable Checks Issued	1,446	1,494	1,447	1,636	1,551	1,558	0.45%
Accounts Payable EFT Transactions	71	70	72	73	122	111	-9.02%
Payroll Checks Issued	518	543	569	558	504	419	-16.87%
Payroll EFT Transactions	628	687	690	820	905	1024	13.15%
Park Shelter Reservations	207	176	186	193	165	165	0.00%
Business Licenses Issued	656	669	711	758	972	1113	14.51%

Administration Goals

The Elected Officials’ goal is to plan and provide for the needs of the citizens of Othello. This is to be accomplished by providing guidance and direction for the future and growth of Othello by continuing open communications between staff and council; council and citizens; council and businesses; and council and other entities such as Adams County, Othello School District, Othello Port District, and state officials

The goals of the Administrative Staff include coordinating and directing efforts of all city departments to work together to accomplish the goals of the City. This includes providing information (needs, possibilities, financial consulting, legal requirements, etc.) needed by the Council in making decisions, conducting the daily on-going business of the City, and the continued effort to provide quality service to the citizens of Othello. Additional goals include:

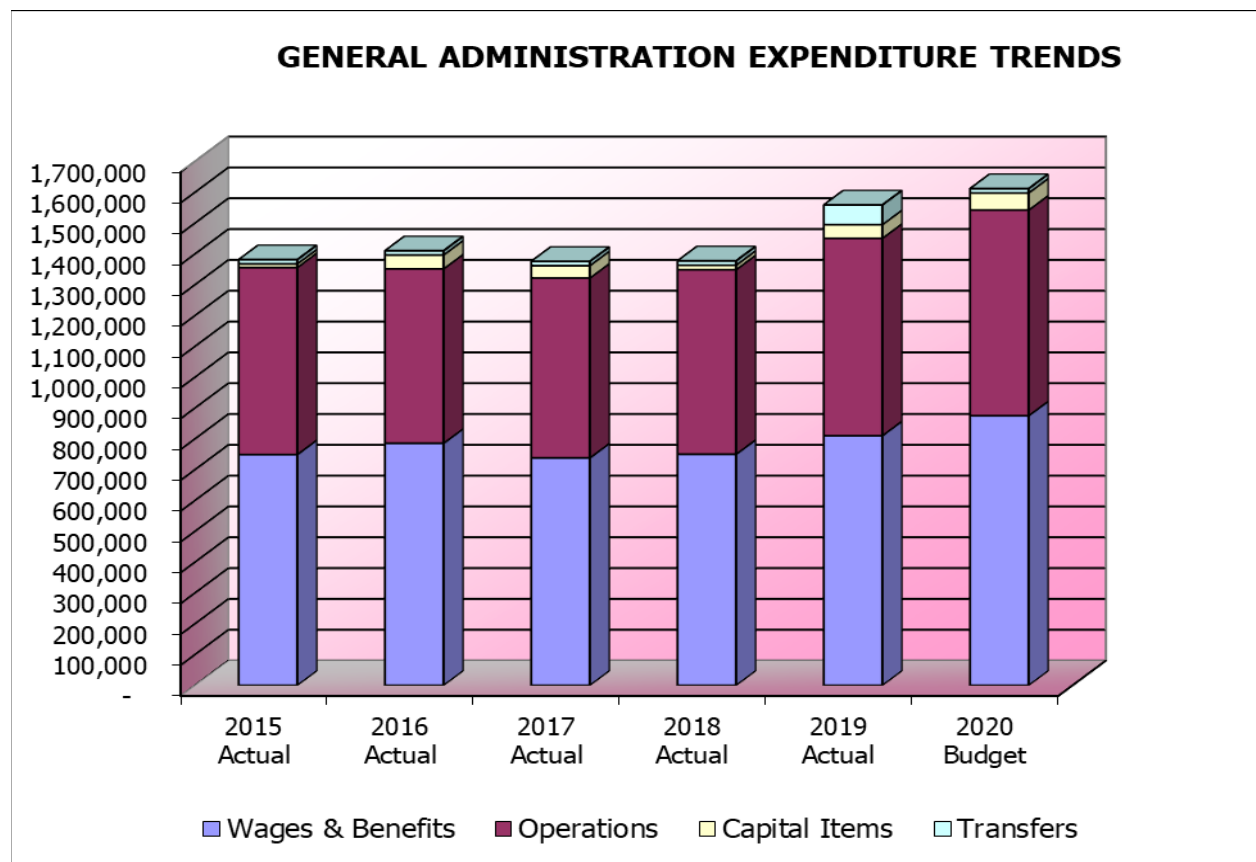
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| <ul style="list-style-type: none"> • IT upgrades around City Hall. Including upgrades to network switches, the city phone system and city servers. • Review and update city personnel policy. | <ul style="list-style-type: none"> • Take on the role of Public Safety Testing for the Civil Service process. • Continue professional development with administrative staff. • Organize contracts & records at City Hall. |
|---|--|

General Administration 2020 Expenditures

Because the General Fund is largely a service fund, the majority of the expenses in this fund are for payroll and related administrative costs. The implementation of the General Fund Cost Allocation Plan has centralized administrative payroll and operating expenditures, resulting in higher administrative expenditures. The Street, Water, Sewer, and Solid Waste Funds reimburse their allocation to the General Fund for these common expenditures. Administration capital expenditures included in the 2019 budget are the purchase of new computers on the rotating replacement schedule, upgrades to our backup system and network switch, upgrades in the council chambers, and an allocation for exterior maintenance to the City Hall building.

General Administration Expenditure History

General Admin	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2019 / 2020 Chg. %
Wages & Benefits	748,944	785,555	738,089	749,905	810,160	874,897	7.99%
Operations	606,829	565,918	583,533	598,845	640,501	667,451	4.21%
Capital Items	11,836	44,978	40,165	14,631	44,242	55,400	25.22%
Transfers	13,650	13,560	13,770	13,900	63,900	13,902	-78.24%
Total	1,381,259	1,410,011	1,375,557	1,377,281	1,558,803	1,611,650	3.39%



Othello Police Department

Mission Statement: *The mission of the Othello Police Department is "To Serve and Protect".*

Vision: *Our vision is to be the most respected and effective police department in Washington State.*

The Othello police department consists of 17 police officers sworn to serve this community. Each has taken an oath to support the Constitution of the United States and the State of Washington along with the Charter and Ordinances of the City of Othello. The team further consists of five full-time dispatchers with two part-time, an administrative assistant, an animal control/code enforcement officer and volunteers. These volunteers help with fingerprints and phone calls.

Police Department Operational Statistics

5 Year Police Statistics					
	2015	2016	2017	2018	2019
Activity:					
Calls	4858	4844	4825	4545	4448
Traffic Stops	2585	2334	1660	1767	1990
Citations:					
Criminal Non-Traffic	150	207	154	114	128
Criminal Traffic	335	328	244	215	215
Infraction Traffic	540	394	289	483	352
Select Incidents Types:					
Animal Problems	491	394	416	244	284
Criminal Mischief	178	115	188	129	110
Dui	59	76	42	73	51
Juvenile Problem	107	94	101	70	98
Loud Noise/Nuisance	133	116	105	120	95
Suspicious Person	755	769	761	761	745
Traffic Accidents	192	242	237	226	242
Warrants Served (Adams)	75	75	91	87	74
Weapons Offense	10	12	12	21	21
UCR Crimes:					
Assault	107	118	100	87	75
Burglary	55	42	36	36	25
Robbery	5	6	2	1	1
Homicide	0	0	0	0	0

Theft	226	168	118	118	101
Motor Vehicle Theft	29	42	33	40	30
Crime Rate per 1000	97.3	83.4	75.1	67.7	N/A

Police Department Goals for 2020

Training

- Provide 24 hours of training for all officers
- Provide 12 hours of training for all full-time dispatch
- Provide a legal update to all officers
- Train and qualify all officers on new handgun
- PIT training for all patrol

Upgrade Essential Equipment

- Purchase new police vehicles
- Purchase patrol rifles

- Retrofit standardized trunk storage on patrol vehicles
- Implement WatchGuard redaction software
- Upgrade dispatch video system

Maintaining Staff

- Attain full staffing level
- Maintain Police Explorers @between 20-26 Explorers

Accreditation

- Maintain all Accreditation standards and supply proofs to files.

2020 Police Department Expenditures

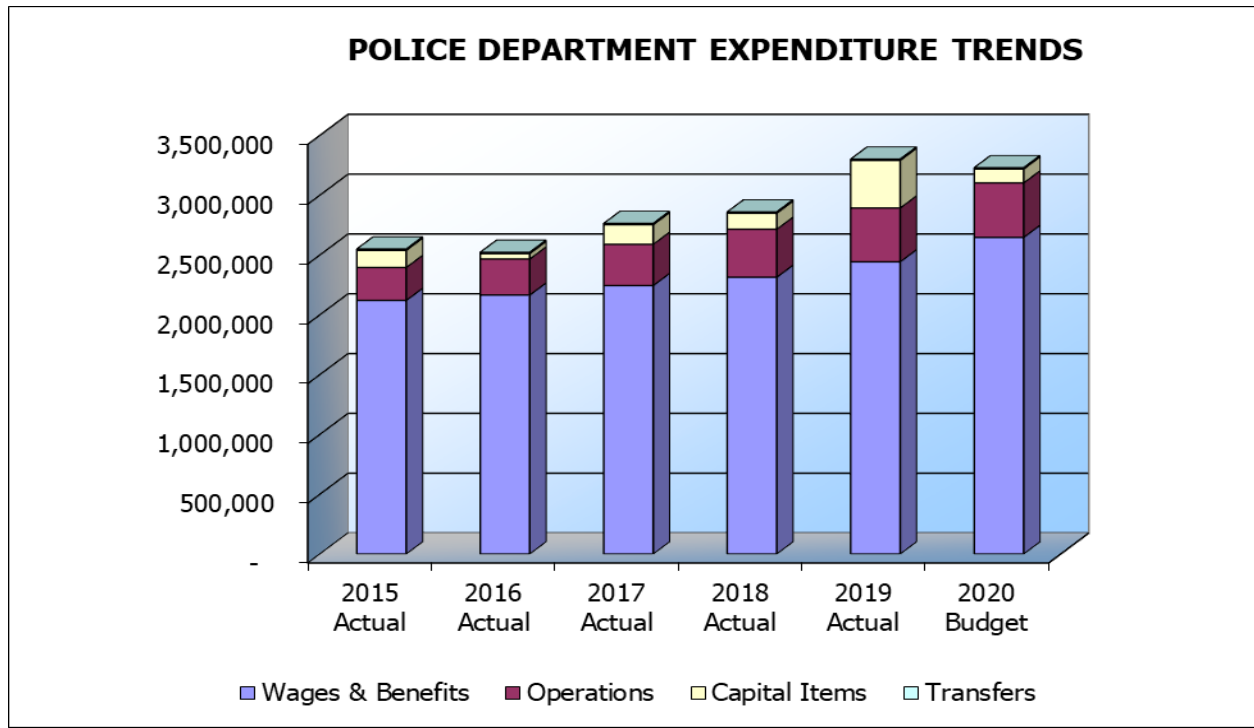
The Police Department takes seriously their mission “To Serve and Protect”. Every year they achieve their goals with a minimal budget. They strike a careful balance between maintaining appropriate staffing levels and providing training and equipment to get the job done. Dispatch is also critical as it provides 911 services for our local Hospital and Fire Districts.

Code Enforcement

Code Enforcements main purpose: zoning and building compliance, business licensing, off-street parking, abandoned vehicles, weeds, rubbish, human sanitation issues. This position has the authority to issue notice of infractions, stop work orders, and notice of violation & order to correct.

Police Department Expenditure History

Police Department	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2019 / 2020 Chg. %
Wages & Benefits	2,120,628	2,165,220	2,244,997	2,314,116	2,443,509	2,647,560	8.35%
Operations	275,512	301,357	344,744	401,217	449,592	455,351	1.28%
Capital Items	142,903	45,223	163,499	133,760	397,740	116,000	-70.84%
Transfers	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Total	2,549,043	2,521,800	2,763,240	2,859,093	3,300,841	3,228,911	-2.18%



Fire Department Services

In 2001 Othello contracted with Adams County Fire District #5 for city fire services and inspections. The contract was updated in 2018. By contracting with the County, the City has eliminated some of the dual roles that the two fire departments have had in the past. The City is still responsible for LEOFF I liability insurance and capital expenditures related to fire equipment and City owned buildings.

Adams County Fire District #5

Three commissioners support Adams County Fire District #5; Jay Weise is the Chair along with Chad Smith and Peter Anderson. Fire District #5 administrative staff includes Chief Gary Lebacken, Assistant Chief Tom Salsbury and Secretary Erica Heist, who also serves as a volunteer firefighter.

The District covers an area of 215 square miles with a population of approximately 16,000 and works out of three stations: the District Station is located at 220 S Broadway in Othello; the City Station is located at 250 S Broadway in Othello, and the third Station is at Bruce on Booker Road east of Othello.

Goals for 2020 are to continue with fire safety inspection of all commercial business within the



city limits including schools and care centers. The City Administrator, Building Official and the Police Department work closely with the Fire District to insure compliance of fire and safety issues.

Each year new firefighter training classes are held to ensure that the department has trained personnel within the response area.

Since combining the Fire District and the City Fire Department, the department is able to offer both daytime and nighttime training classes to

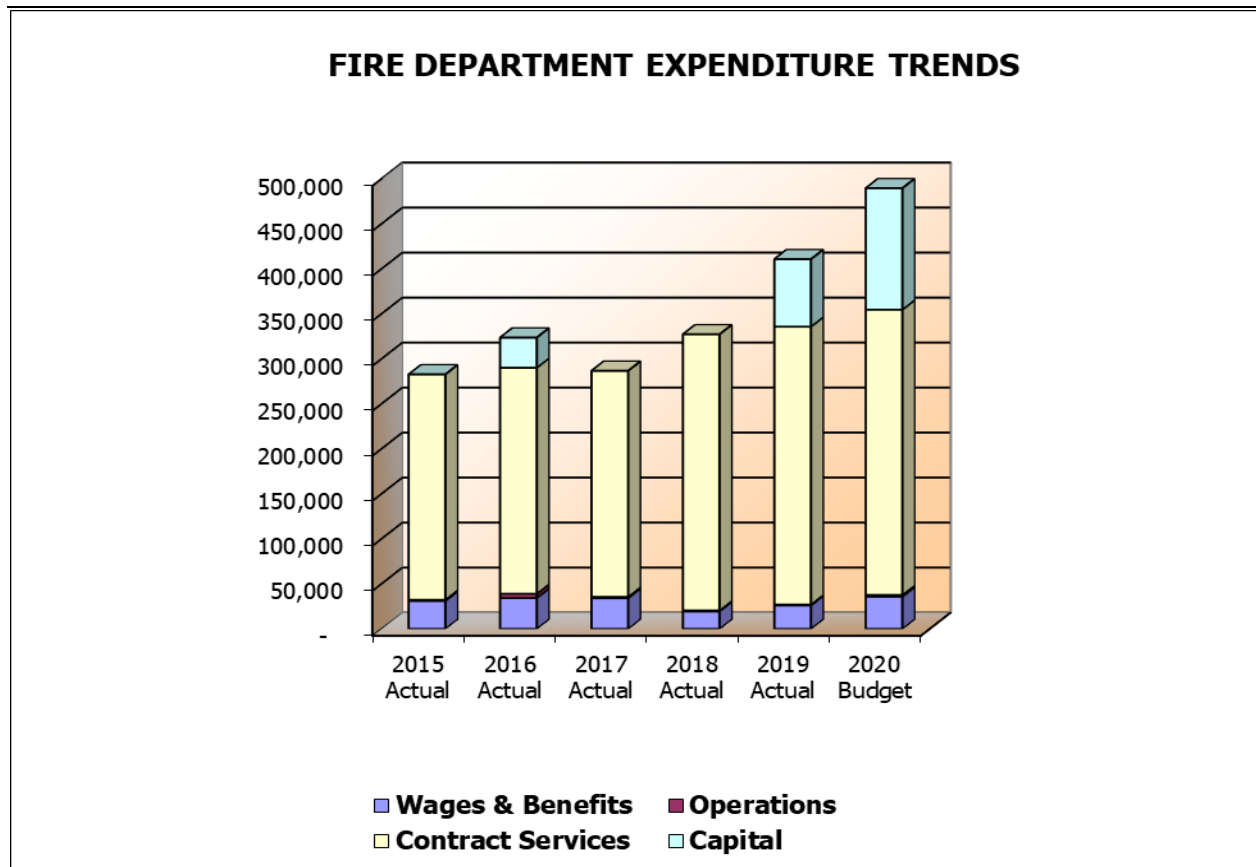
meet the needs of the volunteer recruits. With the added training time, a higher percentage of firefighters will be able to attend this annual training.

In 2019 Fire District No. 5 responded to 155 city call outs and completed 246 commercial and business inspections.

Fire Department Expenditure History

Fire Department	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2019 / 2020 Chg. %
Wages & Benefits	31,023	34,220	34,166	19,445	26,062	35,700	36.98%
Operations	1,285	4,749	1,378	925	939	1,950	107.67%
Contract Services	250,417	251,169	251,169	306,908	308,769	317,000	2.67%
Capital	-	33,485			75,000	135,000	80.00%
Total	282,725	323,623	286,713	327,278	410,770	489,650	19.20%

Contracted services with Adams County Fire District #5 for 2020 will be \$317,000. In 2007 the department spent over \$400,000 for a used ladder truck that was in excellent condition. The city purchased a new \$32,000 SUV for the Fire Department in 2012. In 2016 we spent \$33,485 for a new generator. We maintain a fire reserve fund to save for future equipment. The fire reserve fund ended 2019 with \$371,927 and we budgeted to add an additional \$100,000 to this balance in 2020.



Park & Recreation Department

In 2019 two capital projects were installed to improve operations and maintenance at the Othello Community Pool. A new heater was installed to replace the failing unit currently being used. Additionally, we changed out the filtration media in the backwash tanks to a lifetime product that will improve function and reduce long term investments in replacement media.

In 2018 two capital project requests were granted to improve recreation services. A new POS register system was purchased and implemented to help meet SAO requirements and track city revenue more efficiently. These systems were used at the City of Othello concession stands at Lions Park Athletic Complex and the Othello Community Pool as well as the admission counter at the pool. We also purchased life jackets for the Othello Community Pool to improve safety and swimmer’s education during open swim and instructional classes. We also introduced NFL Flag Football and Junior Soccer programs into our recreation line up. We now offer 3 sports programs in the fall and spring

The Othello Community Pool is a family friendly environment that offers a safe, clean and fun place to swim. Our pool programs include swim lessons, water aerobics, and we are the home of our local swim team. The pool is open daily to public use and can be reserved for special occasions.

In 2016 Dan Dever Memorial Skatepark was built and opened. This recreation show piece has been a long-time dream for Othello. Our skatepark has not only become a part of our community, but a destination for skateboarders from all across the state.

Dan Dever memorial Skate Park

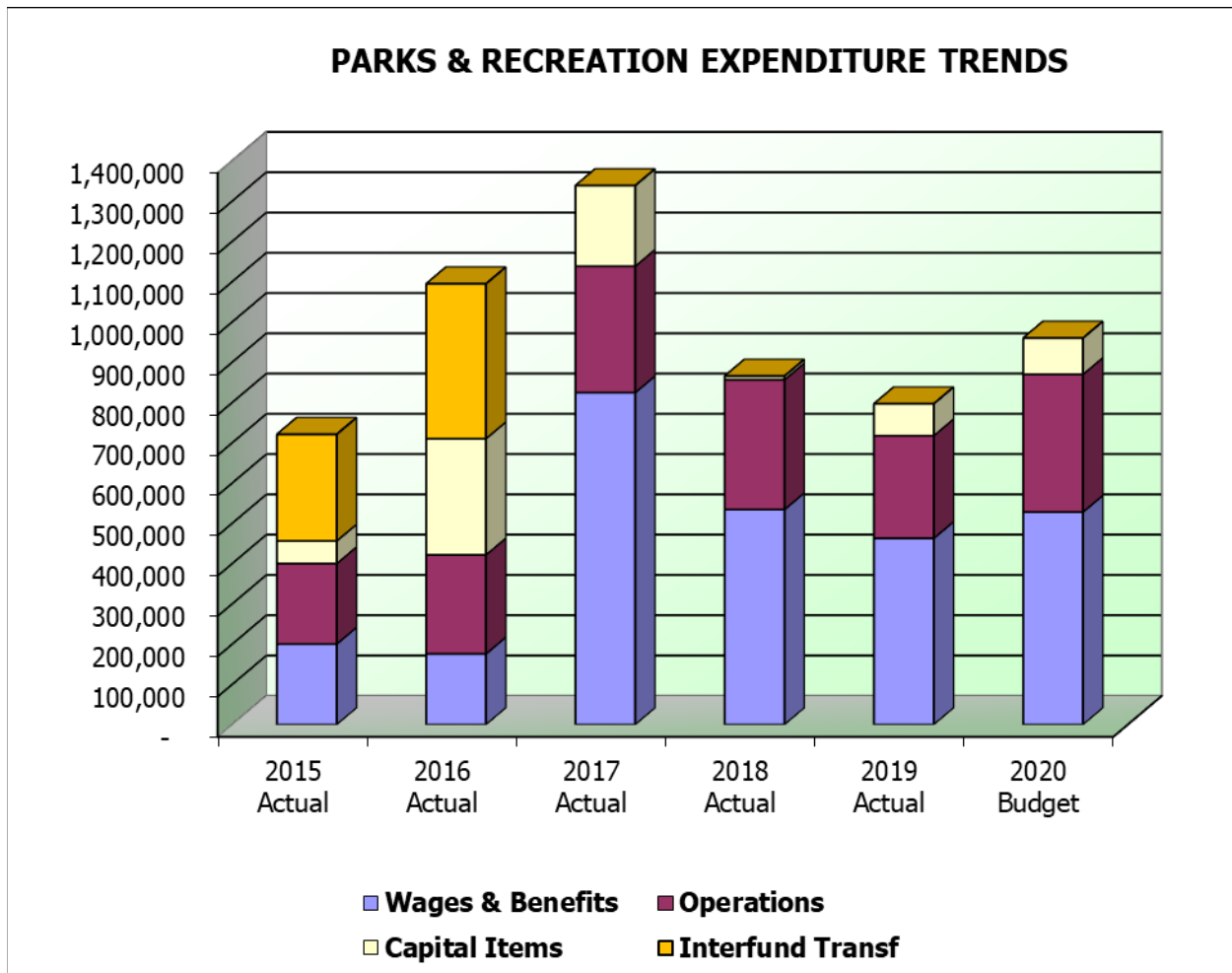


In 2018 the City applied for two grants in the RCO grant program. This biennium grant cycle is designed to improve existing spaces and add new spaces to keep up with community need. As of now we were awarded one grant in the Youth Athletic Fields category for ball field renovation and ADA compliance improvements at the Lions Park Athletic Complex. The revamped fields will be ready for the 2020 season. The second grant applied for in Local Parks category for a splash pad was not awarded to the City

In 2016 the City of Othello became an award recipient for Tree City USA. Othello has remained a Tree City for three consecutive years and will continue to strive to meet the requirements for Tree City for years to come.

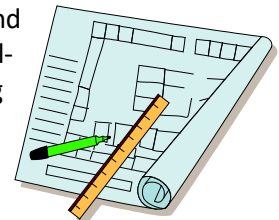
Parks & Recreation Department Expenditure History

Parks & Recreation Department	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2019 / 2020 Chg. %
Wages & Benefits	200,143	175,727	824,267	534,073	462,476	527,761	14.12%
Operations	199,693	245,685	313,843	322,219	254,884	341,897	34.14%
Capital Items	56,145	288,547	200,176	9,025	79,094	90,000	13.79%
Interfund Transf	264,746	384,429	-	-	-	-	0.00%
Total	720,727	1,094,388	1,338,286	865,317	796,454	959,658	20.49%



Planning & Building Department

The Planning Department looks at current and long-term planning and growth. All new subdivisions, utility expansions, and annexations impact our community, and the Planning Department’s focus is to maximize the positive impacts while minimizing the negative impacts. Current planning works with developers on building permits and subdivisions to make sure zoning, platting, environmental, and other planning standards are met. Long-range planning works to create, update, and modify zoning and development regulations, which are used to guide our community in providing well-designed and economically viable growth. Long-range planning involves the Planning Commission, which consists of five community members appointed to six-year terms by the Mayor.



The Building Department enforces the Washington State Building Codes and Othello Zoning Codes to assure the health and safety of the public. Primary duties include reviewing plans for compliance with building codes, building inspection, working with the Code Enforcement Officer to resolve violations of building codes and other development codes, and assisting the public/contractors/developers. A significant percentage of permits issued are “do-it-yourself” permits; therefore, education, design assistance, on-site problem solving, and document assistance are a major demand on staff resources. The department provides educational literature for many common projects.

The Planning and Building Department has three full-time staff: A Community Development Director/Planner, Building Inspector, and Secretary/Permit Technician. The Secretary also assists with general City Hall front counter duties, such as receiving utility payments and answering the mail city hall phone line. The City contracts with Adams County Fire District 5 for Fire Code review and inspection of commercial, industrial, and multi-family permits.

2019 Accomplishments

- 172 permits were issued, on \$35M valuation

2019 Building Permits		
	Number of Building Permits	Valuation
Misc Permits	8	\$2,533,413
Commercial (new)	5	\$21,846,204
Demolition	2	n/a
Foundation only	7	n/a
Garage/Shed	7	\$124,005
Mechanical	35	\$426,338
Residence (new)	46	\$8,830,583
Placement (manufactured structures)	3	n/a
Plumbing	3	n/a
Pool	4	\$132,368
Porch/patio	11	\$53,292
Remodel/Addition	15	\$848,168
Roofing	21	\$226,738
Sign	5	\$5,723
Year End Total	172	\$35,026,833

2019 Building Inspections	
Inspections	702
On-site consultations	39

<p>Notable projects finished in 2019:</p> <ul style="list-style-type: none"> • Lineage cold storage 128,000 SF addition • CBHA full C of O issued • Desert Auto Lube & Brake addition • 910 Main demolition of old buildings • Othello Basin Recycling & Salvage 	<p>Notable projects started in 2019:</p> <ul style="list-style-type: none"> • McCain Foods 264,000 SF expansion • Inspire Development Center new office • City 3.5 MG water reservoir • Palos Verdes mini-mall new building • AT&T cell tower
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2019 Land Use Permits	
Type of Action	Number
Notice of Application issued	10
Environmental Reviews	10
Preliminary Plats approved	3
Final Plats approved	4
Plats recorded	2

2019 Land Use Permits	
Type of Action	Number
Annexations	1
Conditional Use Permits	1
Site-specific Rezones	1

Staffing

- In 2019, the City added a full-time staff City Engineer and Engineering Technician. These two positions have freed up coordination time for Building and Planning (time previously spent coordinating with the outside consultant as well as attempting to address issues without involving the consultant and the associated costs). Having these positions as staff also provides tremendous benefit to the City in terms of dollars saved and better service to applicants, developers, and residents. In addition, mapping can now be done in-house and we have better control of our data.
- Barely a year after being hired, the Building & Planning Secretary/Permit Technician passed the exam to be a Certified Permit Technician through the International Code Council (the organization that publishes the International Building Code, Fire Code, etc.) The exam includes knowledge of building codes, zoning issues, legal aspects, and code enforcement.
- In 2019, the Building Inspector passed 2 of the 3 exams to be a Certified Building Official. He will work on the third exam in 2020.
- The Code Enforcement Officer continues to cross-train with the Building Inspector and is able to complete some building inspections during absences of the Building Inspector. It is very helpful to have a second inspector available so that inspections can continue.

Municipal Code updates

- The Planning Commission and Council made major progress on the Zoning Update in 2019, to set the stage for adoption in early 2020:
 - In 2019, the Planning Commission finalized the four major new zoning chapters (Residential, Commercial, Industrial, and Landscaping), held a public hearing on the update in June, presented their recommendations in two joint study sessions with the Council, and continued to work on zoning issues as they arose during the Council's review. The Planning Commission held 10 regular or special meetings and 2 study sessions specifically on the zoning update, as well as individual Commission members being available at Council meetings to help explain the new code.
 - The Council participated in the two joint study sessions, two other meetings to resolve issues before the public hearing was opened, and three 2019 sessions of the public hearing on the zoning update.
 - In the initial mailing, the City notified 772 owners of 1047 parcels of proposed zone changes to their property or within 300'. Notifications were sent in English and Spanish. Additional owners were notified as additional land was identified for zone changes.
- In addition to the Zoning Update, the Planning Commission worked on Building Code updates, build on unplatted property regulations, subdivision standards, and several iterations of Accessory Dwelling Unit (ADU) regulations.
- Council adopted changes to the following codes:
 - Repeal of OMC 14.30.080, which had required a conditional use permit for any septic system, including the large area south of Hwy 26 with no sewer available.
 - Created OMC 12.44 Irrigation Water.

- Amended OMC 12.16.280 to eliminate the option for developers to have the City install a water connection for \$1200. It previously sometimes cost the City over \$10,000 each to install some of these connections.
- Amendment of OMC 14.04 to update code references compatible with the 2015 International Codes (Building, Fire, etc.), adopt the International Property Maintenance Code, and update the procedure for building on unplatted property including a limitation on how many building permits could be issues before a plat was recorded.
- The Council held a public hearing over three meetings on an Accessory Dwelling Unit ordinance, which was ultimately adopted but then determined to be void.

Website

- Staff works to keep the Building & Planning pages up-to-date and user friendly.
- A page was created and continually updated to keep people informed of the status of the Zoning Update: <https://www.othellowa.gov/comprehensive-plan-zoning-updates>

General

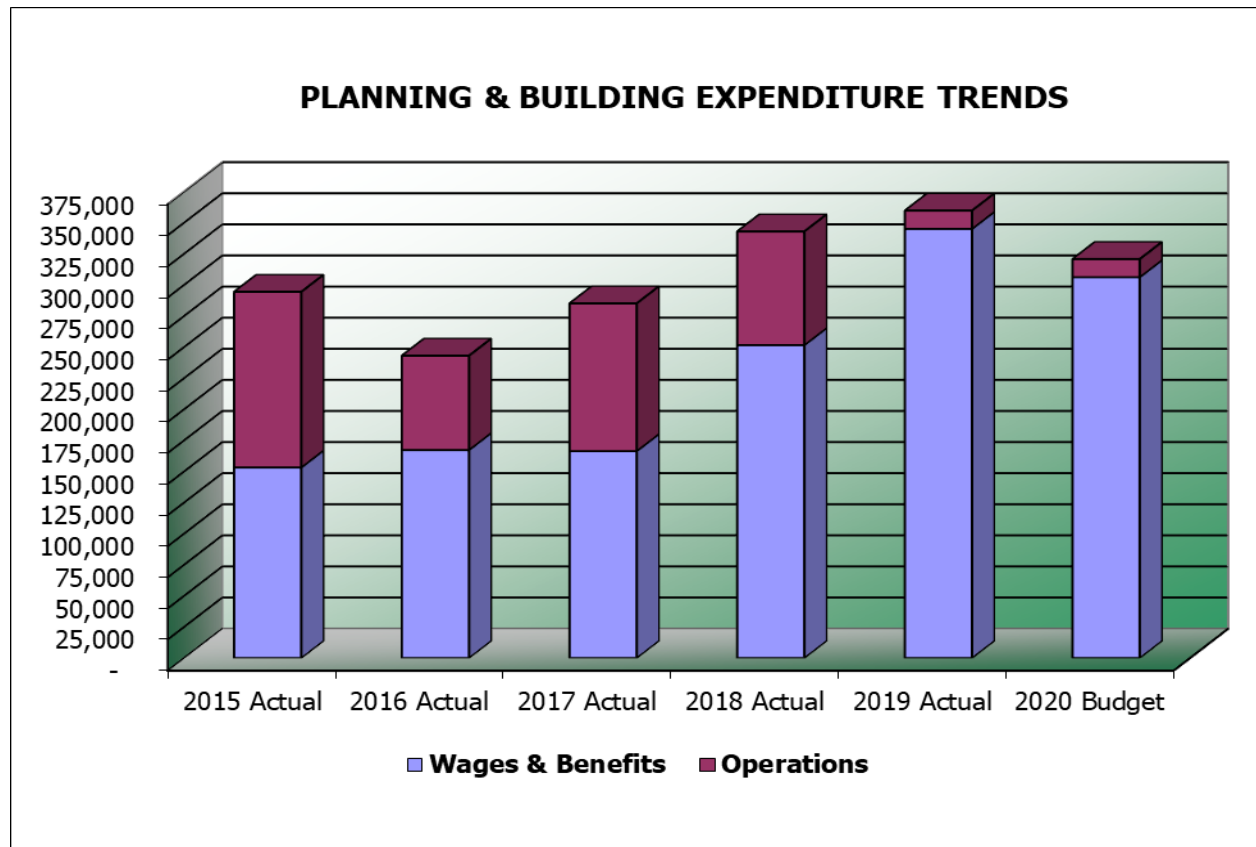
- Othello hosted a Department of Commerce “Short Course on Local Planning” for our Council and Commission, and invited other nearby jurisdictions to participate.
- Worked extensively with CBHA to have them build Columbia Street up to their entrance, which was required by the building permit. This included multiple rounds of development agreements, public hearings, City Attorney involvement, etc. Ultimately, the improvements were installed in late 2019, although they were not completed to standards so have not yet been accepted.
- Council amended the Resolution on building permit fees to allow a discount when a builder reuses stock plans, provided certain conditions are met.
- 910 Main (old muffler shop/former gas station) was certified as not contaminated in 2019. This is the completion of a process which started with staff learning about Brownfields funding at the 2017 IACC conference and evolved into a 2018 grant application by Building & Planning for state and federal funding for evaluation and possible clean up.
- The Adams County Planning Commission started a comprehensive review of zoning and land use in 2019, including updating their zoning map and zoning code. They would like to see consistency between the City of Othello and the County, so they requested City participation in their process. Community Development Director Anne Henning has been attending the County Planning Commission meetings and participating in the discussion.
- The old wooden Land Use Notice Board signs available to check out for a deposit had become dilapidated and had outdated information. Many other jurisdictions have gone to a single-use plastic sign instead. The Permit Tech researched sign companies and designed a new sign that will be used for future projects that require a Notice Board posting.

2020 Goals

- Adopt updated Zoning Code and Zoning Map
- Update Subdivision standards to remove conflicts, duplication, and outdated processes, and better integrate with the Public Works Design Standards.
- Help the City move toward long-term financial sustainability by ensuring development does not create unforeseen financial shortfalls.
- Increase the supply and availability of housing for all.
- Sewer extension south of Highway 26 to serve development near to Broadway.

Planning and Building Department Expenditure History

Planning & Building Dept	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2019 / 2020 Chg. %
Wages & Benefits	153,250	167,283	166,383	251,613	345,058	306,216	-11.26%
Operations	141,201	75,821	118,766	91,381	14,711	14,550	-1.09%
Total	294,451	243,104	285,149	342,994	359,769	320,766	-10.84%



Othello Library

In the year 2000 voters of Adams County and the City of Othello chose to create a Library District to support the Othello Library. Adams County Rural Library District #1 (ACLD) has a contract with Mid-Columbia Library District (MCL) for operations and management of the Library.



The City's current expenses in relation to the library include building maintenance and any capital improvements to the property.

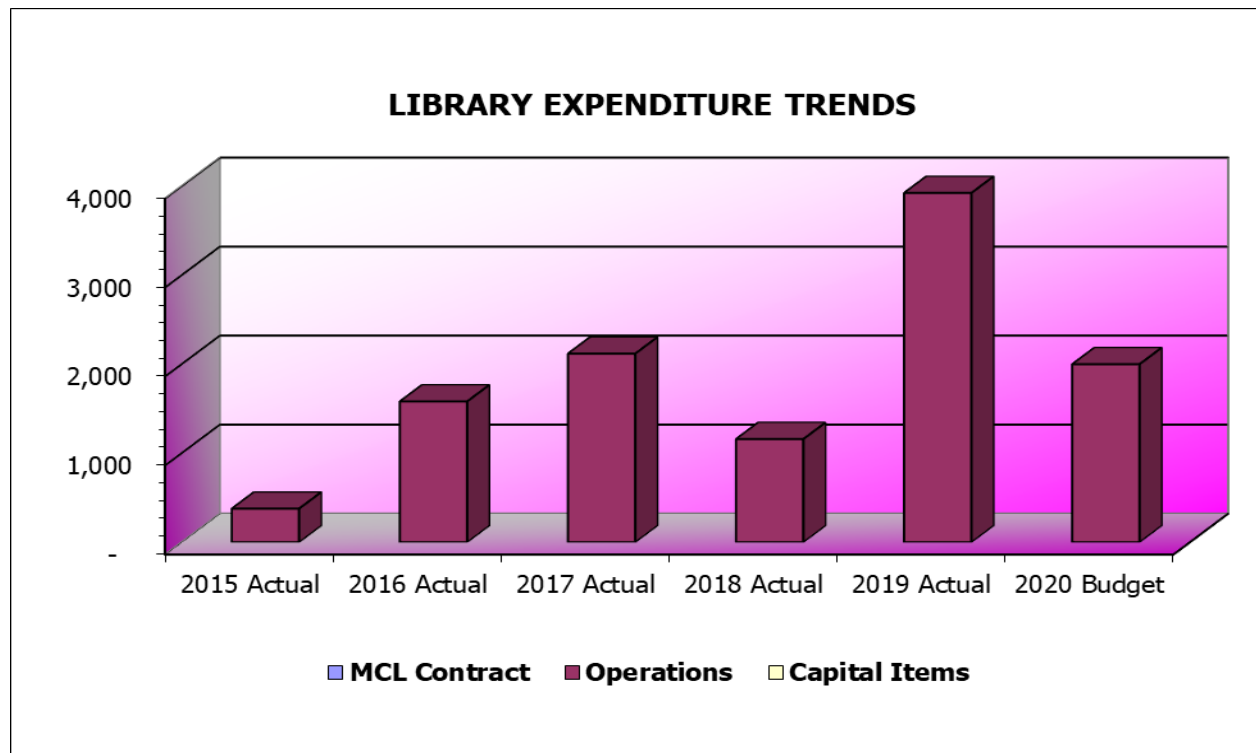
The District's funding source is its taxing authority. By virtue of the November 2000

election, the City applied for annexation into the District and citizens voted to join the Adams County Rural Library District #1 (ACLD). The City had a contract with Mid Columbia Library District (MCL) for library services whereby we pay MCL and were reimbursed by ACLD #1. In 2010 the City stepped out of the agreement, allowing MCL and ACLD#1 to negotiate a new contract.

In 2019 we budgeted REET dollars for repairs to the library building (\$19,000 for an electrical upgrade & \$35,000 for a new roof). We completed both of these projects in 2019.

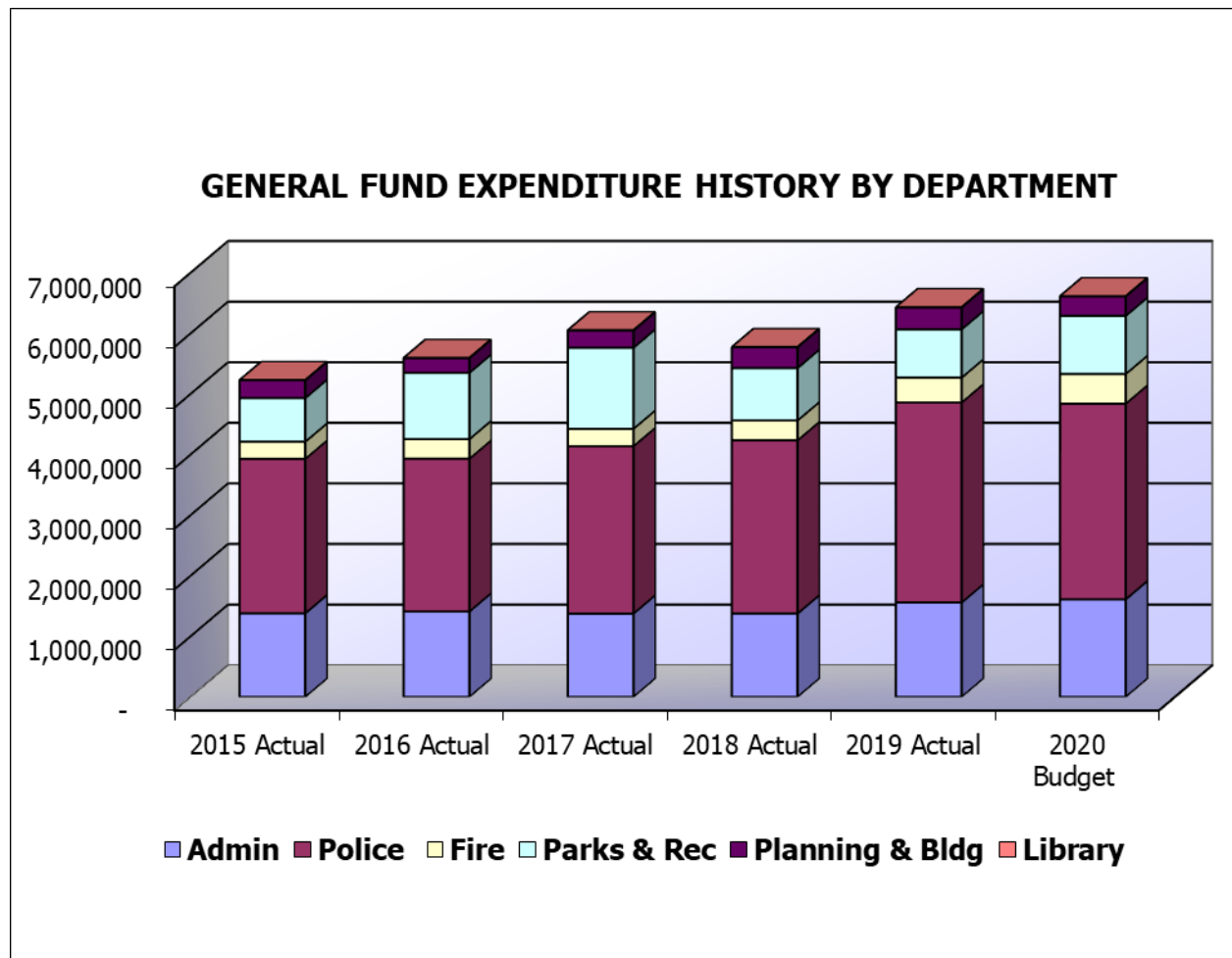
Library Expenditure History

Library	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2019 / 2020 Chg. %
MCL Contract							0.00%
Operations	377	1,582	2,119	1,159	3,925	2,000	-49.04%
Capital Items							0.00%
Total Library	377	1,582	2,119	1,159	3,925	2,000	-49.04%



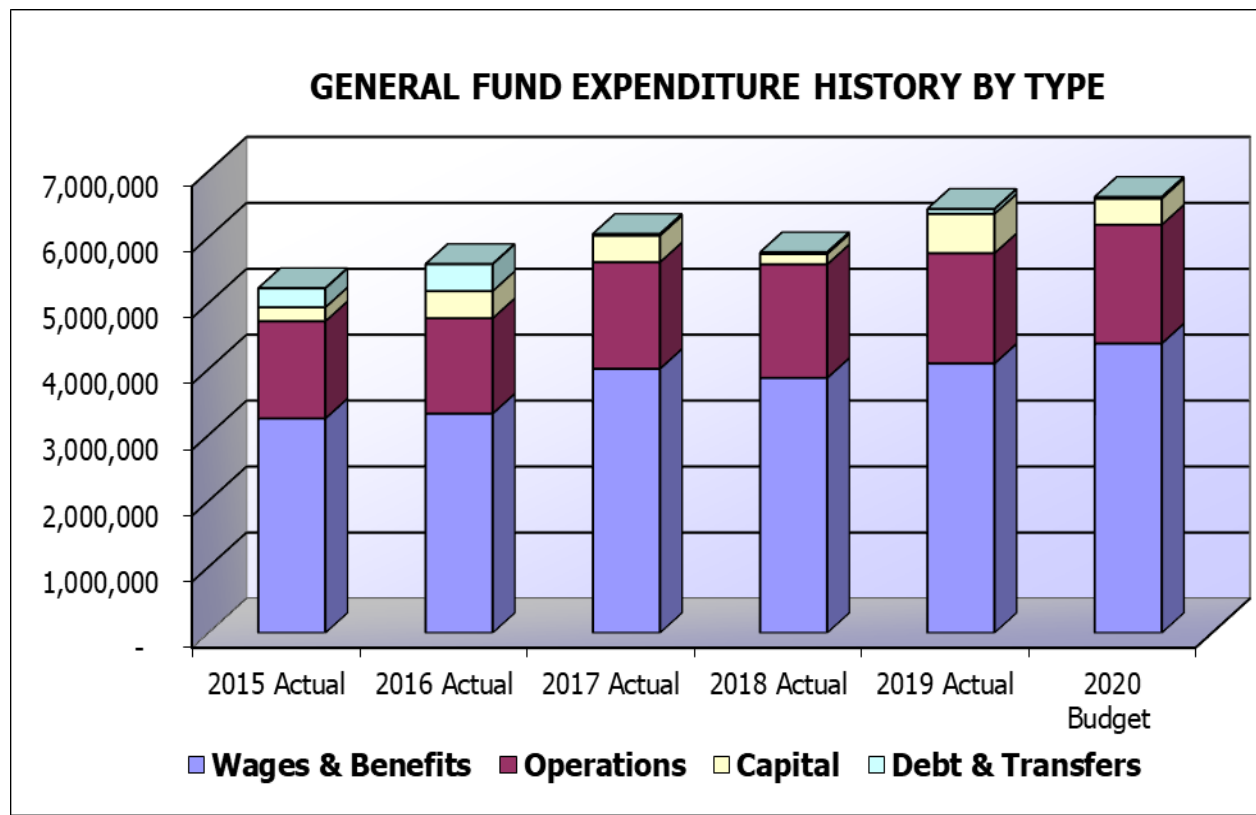
General Fund Expenditures Summary by Department

General Fund Expenditures	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2019 / 2020 Chg. %
Admin	1,381,259	1,410,011	1,375,557	1,377,281	1,558,803	1,611,650	3.39%
Police	2,549,043	2,521,800	2,763,240	2,859,093	3,300,841	3,228,911	-2.18%
Fire	282,725	323,623	286,713	327,278	410,770	489,650	19.20%
Parks & Rec	720,727	1,094,388	1,338,286	865,317	796,454	959,658	20.49%
Planning & Bldg	294,451	243,104	285,149	342,994	359,769	320,766	-10.84%
Library	377	1,582	2,119	1,159	3,925	2,000	-49.04%
Total	5,228,582	5,594,508	6,051,064	5,773,122	6,430,562	6,612,635	2.83%
Ending Bal.	544,943	766,391	411,977	411,978	858,523	461,378	-46.26%



General Fund Expenditures Summary by Type

General Fund Expenditures	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2019 / 2020 Chg. %
Wages & Benefits	3,253,988	3,328,005	4,007,902	3,869,152	4,087,265	4,392,134	7.46%
Operations	1,475,314	1,446,281	1,615,552	1,722,654	1,673,321	1,800,199	7.58%
Capital	210,884	412,233	403,840	157,416	596,076	396,400	-33.50%
Debt & Transfers	288,396	407,989	23,770	23,900	73,900	23,902	-67.66%
Total	5,228,582	5,594,508	6,051,064	5,773,122	6,430,562	6,612,635	2.83%



TOURISM FUND

The Hotel/Motel Transient Tax is a tax levied on all hotel/motel room use. The basic tax is 2%. The City passed an additional 2% tax in 1998. These funds may only be used for the promotion of tourism in the City of Othello. Every year the Lodging Tax Advisory Committee reviews the applications for funding and makes recommendations to the City Council. The organizations that receive funding may use the dollars for marketing and operations of their organization/event.

This tax was authorized by the State of Washington with the intention that it becomes self-generating. As dollars generated by the tax are spent on tourism related items, hotel/motels are used more, which in turn generates more tax dollars for the fund.

The Council's general guidance is that we keep an ending balance of \$30,000 to \$40,000 in this fund. This will allow Council to take advantage of other projects during the year.

The following organizations received funding in 2020.

Organization	2020 Allocation
Othello Community Museum	\$ 700
Othello Holiday Committee	\$ 700
Chamber of Commerce	\$ 11,600
Old Hotel	\$ 5,100
Rodeo	\$ 7,700
All City Car Classic	\$ 2,100
Adams County Fair	\$ 5,100
Sandhill Crane Festival	\$ 8,000
Coulee Corridor Project	\$ 900
Latino State Championship	\$ 2,500
Othello Rod & Gun Club	\$ 1,300
2020 Total	\$45,700

Tourism Fund 2020 Revenue and Expenditures

Tourism Fund 114	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	'19 vs '20 Inc./Dec.
Beginning Bal.	45,568	42,400	46,942	41,157	44,430	30,162	-32.11%
Revenue	38,377	44,130	50,850	50,123	48,839	45,600	-6.63%
Expenditures	41,545	39,587	56,635	46,850	53,500	45,700	-14.58%
Ending Balance	42,400	46,943	41,157	44,430	39,769	30,062	-24.41%

REAL ESTATE EXCISE TAX FUND

This tax is imposed on the sale of real property within the City of Othello. The rate is 1/4 of 1% of the selling price on each sale of real property. The funds collected as a result of this tax will be used for those public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of

streets; roads; highways; sidewalks; street and road lighting systems; traffic signals; bridges; domestic water systems; storm and sanitary sewer systems, parks; recreational facilities; law enforcement facilities; fire protection facilities; trails; libraries; and administrative and judicial facilities.

Real Estate Excise Tax Fund 2020 Revenue and Expenditures

Real Estate Excise Tax Fund 335	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	'19 vs '20 Inc./Dec.
Beginning Bal.	14,395	81,267	103,264	16,491	63,052	38,919	-38.27%
Revenue	112,108	67,219	61,428	71,561	77,444	63,200	-18.39%
Expenditures	45,236	45,223	148,200	25,000	95,292	55,000	-42.28%
Ending Balance	81,267	103,263	16,492	63,052	45,204	47,119	4.24%

UTILITY TAX FUND

In July 1992 the City imposed a 3% Utility Tax on utilities operating within the City of Othello (except water, sewer & solid waste). Beginning February 1993, 80% of the revenues collected by the City were to be used for capital expenditures and the remaining 20% transferred to the General Fund.

The Utility Tax was increased to 4.5% on August 1, 1999 and to 6% on December 1, 1999. In 2017 the Council established a Utility Tax for Water and Sewer; at 10% & 15% respectively. In 1999 the Council made the decision to give the General Fund 60% of Utility Tax revenue and use the remaining 40% for capital expenditures.

In 2004 the General Fund portion of the Utility Tax was decreased to 50% with the remaining 50% available for capital expenditures greater than \$25,000. In 2015, 2016 and 2017 the General Fund portion was adjusted to meet the current need of the city with 88% used in 2017.

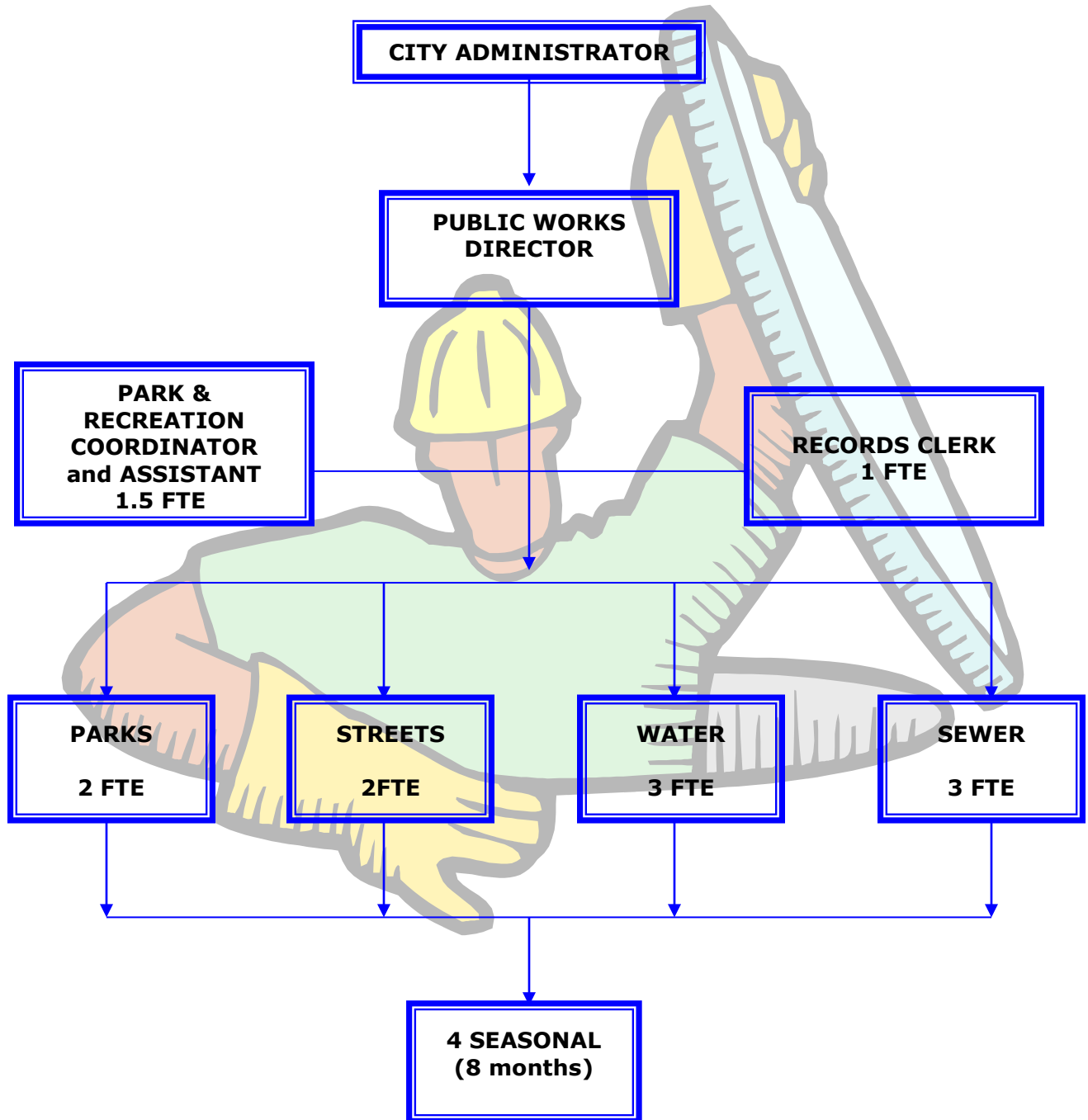
In 2017 the City Council decided to receive these revenues directly into the General Fund because they are General Fund revenues. These activities are required to be rolled into the General Fund, for financial reporting purposes, anyway.

Utility Tax Fund 2020 Revenue and Expenditures

UTILITY TAX FUND 140	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	'19 vs '20 Inc./Dec.
Beginning Bal.	91,853	182,163	111,836				0.00%
Revenue	1,199,858	1,099,019	1,758,926				0.00%
Expenditures	1,109,548	1,169,345	1,870,762				0.00%
Ending Fund Balance	182,163	111,837	0				0.00%

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PUBLIC WORKS DEPARTMENT



Staffing remained the same from 2019 to 2020.

Public Works

The Public Works Department for the City of Othello is responsible for operation & maintenance of Parks, the City Pool, the Street Fund, Water Utility Fund, Sewer Utility Fund, and Storm Water. The City Administrator provides oversight to the department.

The Public Works Staff includes a Public Works Director, Records Clerk, ten maintenance workers, four seasonal employees and two parks & rec staff. The Public Works Maintenance workers are being cross trained in each of the Public Works Departments. Some of the workers have a certification to a particular department.

The goals for the Parks Division include providing park areas that meet the needs of citizens. This includes the acquisition and maintenance of equipment needed to groom the parks, upgrades to park facilities and play equipment, and planning for future needs for parks.

The Street Division goals are to ensure safe and adequate access throughout the city and to continue to make systematic improvements to the existing streets. Accomplishment of these goals will require maintenance and acquisition of Street equipment.

The goals of the Water & Sewer Division are to continue to provide quality service to the public. This includes ensuring safe and adequate water supplies for the City of Othello, facilitating the collection and treatment of City

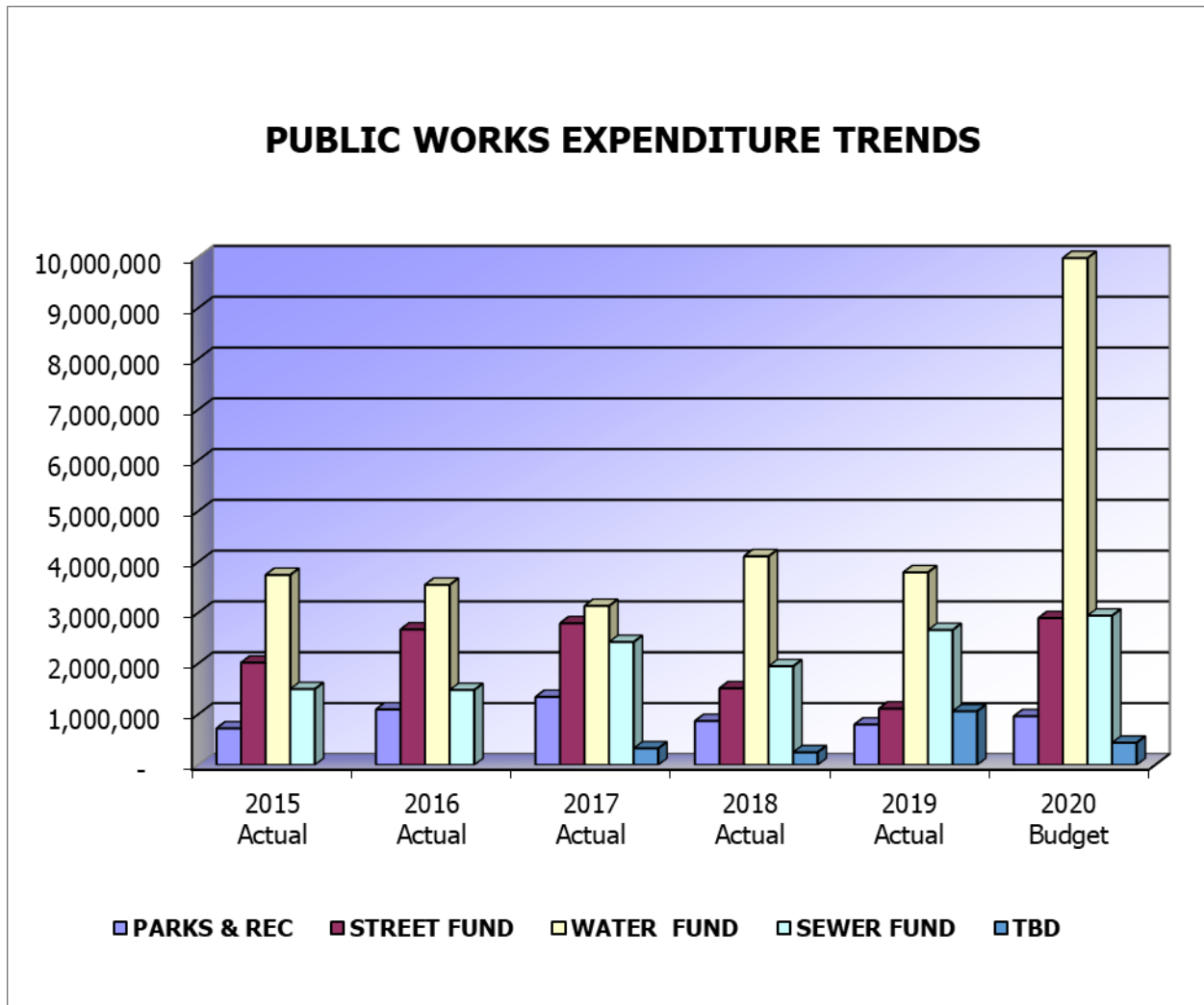
sewage, systematically maintaining the water and sewer system, and planning for the future needs of water and sewer to a growing community.



Large projects approved for 2020 include finishing work on a 3.5-million-gallon stand pipe reservoir and Well #10, HAWK Main St safety project, Safe routes to schools street upgrades along Ash St., planned street overlay projects including crack sealing, continue with water and sewer line improvements, we will continue with the alley approach improvements, continue with a water tower maintenance program (year six of six), continue with our Waste Water Treatment Facility head works and wastewater pretreatment. Public Works will also install a new Variable Frequency Device and emergency generator on Well #6.

2019 Public Works Accomplishments

- We resurfaced Lee Rd from 7th avenue to 14th avenue.
- Completed the Broadway plaining project.
- Systematic crack seal project, starting with the South east area of town.
- Started the drilling for Well #10.
- Finished re-drilling Well #3 (called Well #3R)
- Prep for sewer line smoke testing and prep for sewer lining project.
- Completed a new roof and electrical upgrades at the Library.
- Completed year five of the water tower maintenance program.
- Alley approach improvements



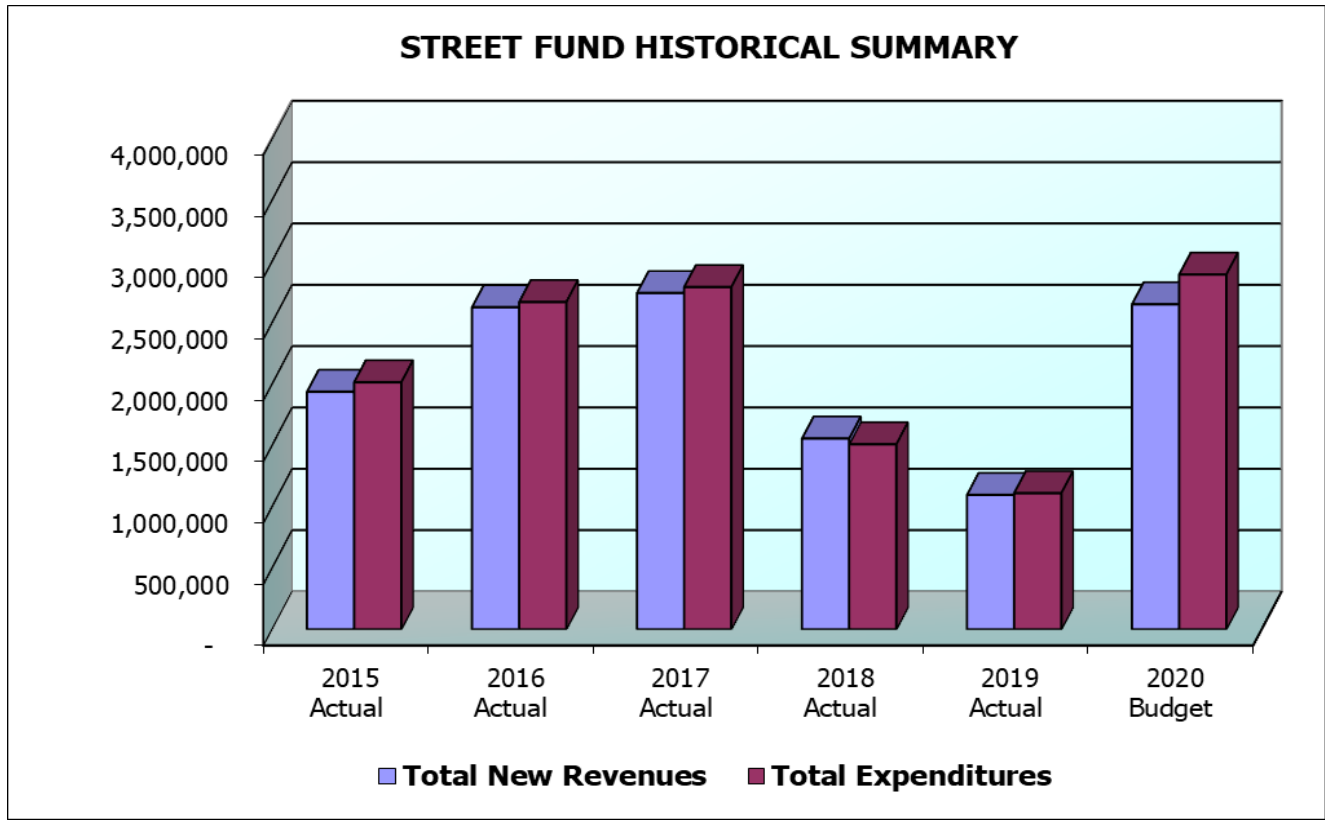
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STREET FUND

The Street Fund provides for planning and maintenance of city streets, storm water system, sidewalks, and traffic control. Public Works manages the Street Division and is under the direction of the City Administrator. Streets are supported by two full time Public Works staff, as well as allocated city administrative support.

The Street Division maintains 43 miles of roadway throughout the city. The Public Works Department is responsible for keeping the streets clean and passable with street sweeping and snow removal. Storm water is collected via gutters and discharged west of town.

The City completes a six year transportation plan each year that details the needs and goals for providing traffic flows and safe traffic routes throughout the City.



STREET FUND REVENUE

Sales Tax: A sales (or use) tax is collected on every taxable event in the City of Othello. The City’s share of the 8.2% sales tax is 1.29%. 0.5% is allocated annually to the Street Fund and .2% is allocated to the Transportation Improvement Fund.

Intergovernmental Revenues:

Intergovernmental revenues are state grants and revenues shared with the city from the state or county, such as the Motor Vehicle Fuel Tax (MVFT) from the State. State Transportation Project revenues are allocated to the City from the County.

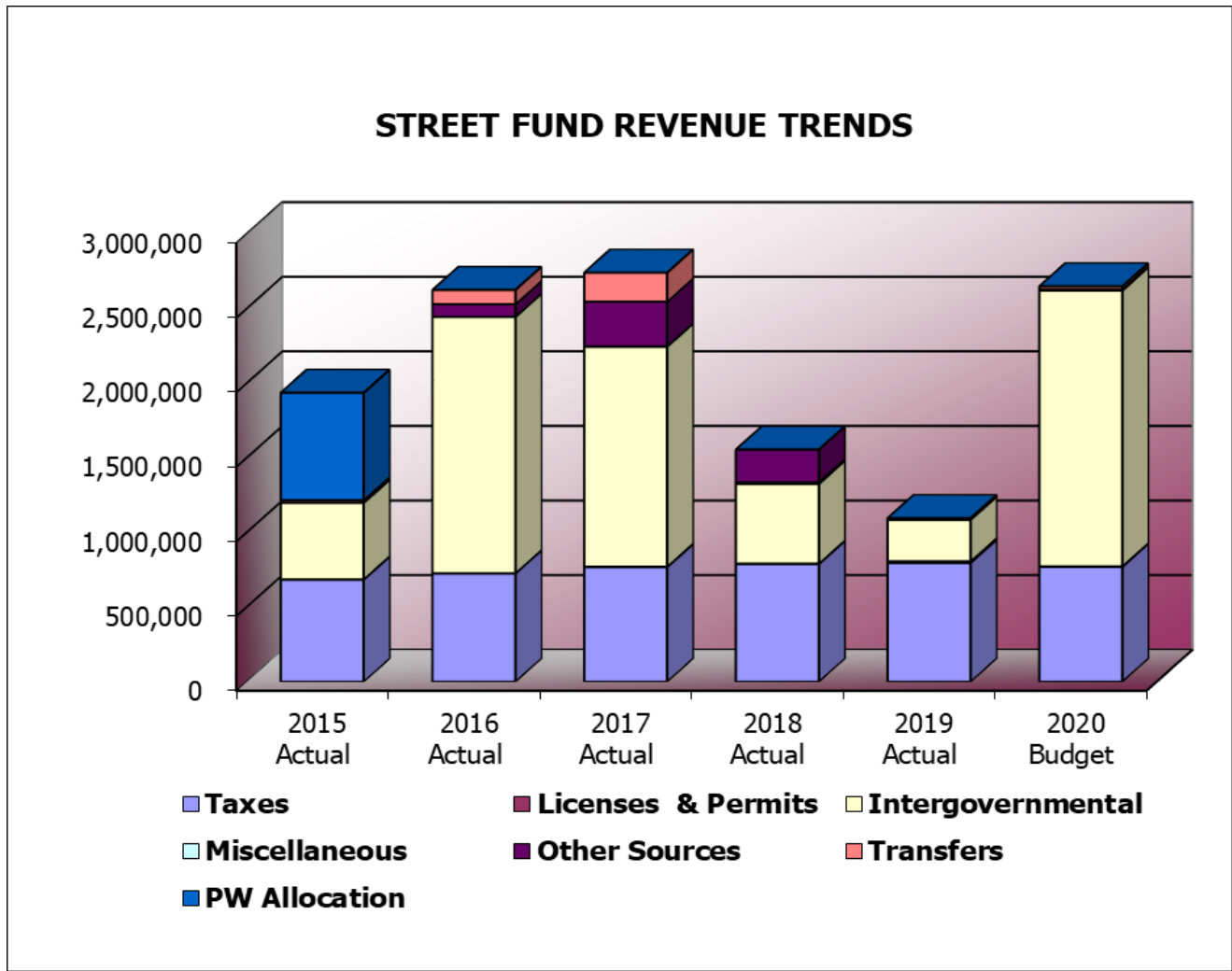
These revenues are used for the construction and maintenance of streets and roadways within the city.

Miscellaneous Revenues: Miscellaneous Revenues are primarily interest earned on investments.

Transfers: With consolidation of common public works expenditures in the Street Fund for Parks, Water, Sewer, and Streets, a transfer from Water, Sewer and Parks is made monthly to the Street Fund to cover their share of the costs.

Street Fund 2020 Revenue

REVENUE	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	20 vs.'19 Inc/Dec %
Beginning Balance	535,487	458,566	709,944	661,373	708,624	405,426	-42.79%
Taxes	683,932	725,102	767,660	788,094	795,989	770,000	-3.27%
Licenses & Permits	2,170	1,470	3,014	3,197	11,225	3,500	-68.82%
Intergovernmental	512,222	1,718,124	1,474,545	534,185	277,291	1,847,943	566.43%
Miscellaneous	2,613	1,092	2,415	11,556	7,990	5,200	-34.92%
Other Sources	-	84,665	300,000	218,804	3,500	3,000	-14.29%
Transfers	16,000	95,195	194,000			20,233	0.00%
PW Allocation	719,498	-	-	-	-	-	0.00%
Total New Revenues Available Revenue	1,936,435	2,625,648	2,741,634	1,555,836	1,095,996	2,649,876	141.78%
	2,471,921	3,084,214	3,451,578	2,217,209	1,804,620	3,055,302	69.30%



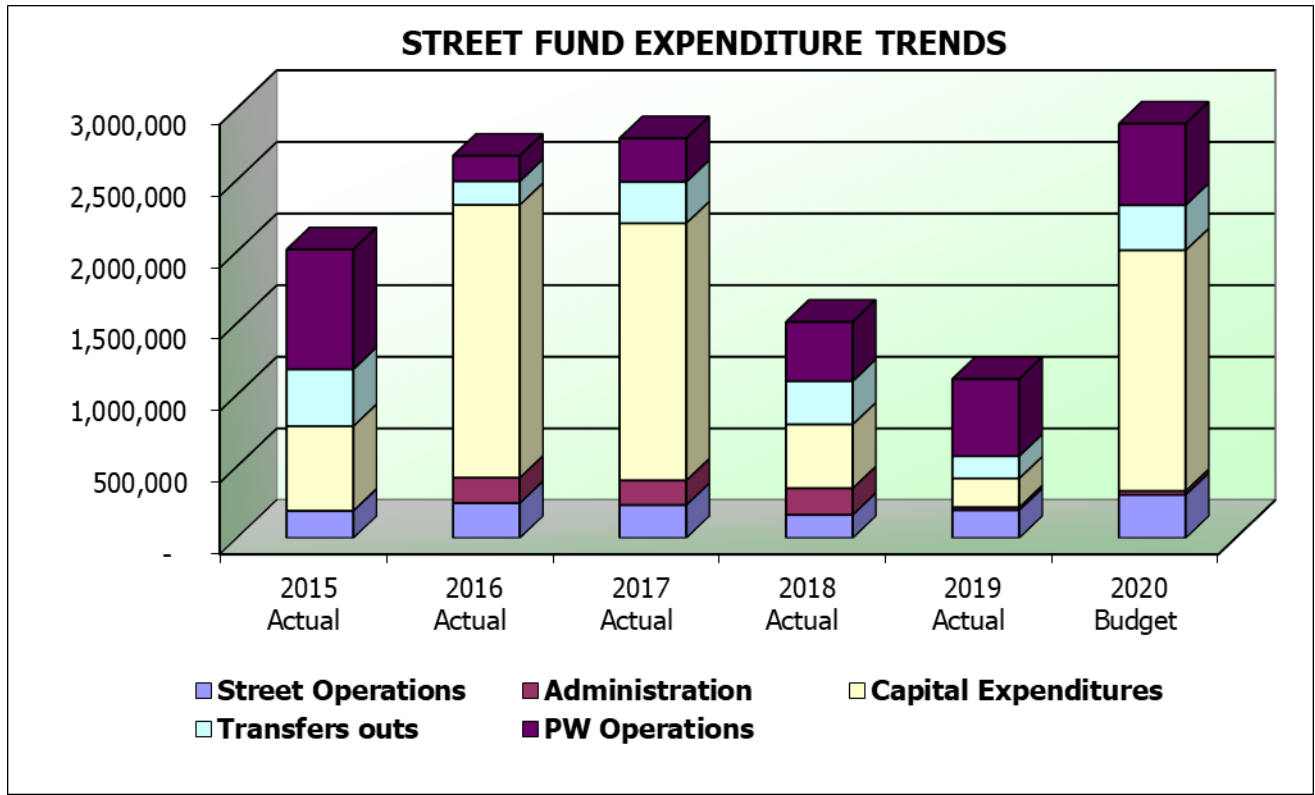
STREET FUND BUDGET CONSIDERATIONS

Capital projects budgeted for the Street Fund in 2020 include a Safe Routes to Schools renovations along Ash street, HAWK flashing lights along main street, street overlay projects and the purchase of

GPS equipment. We are still budgeting \$25,000 to continue with the street lighting beautification project; however we moved this expense to the Real Estate Excise Tax fund.

Street Fund 2020 Expenditures

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	20 vs. '19 Inc/Dec %
Street Operations	189,492	244,128	230,908	162,405	194,790	301,500	54.78%
Administration	1,232	177,424	171,454	185,569	20,182	27,200	34.77%
Capital Expenditures	590,219	1,904,327	1,795,161	445,511	201,632	1,680,160	733.28%
Transfers outs	397,234	164,908	288,497	301,631	155,400	314,831	102.59%
PW Operations	836,178	177,333	304,184	413,470	538,138	568,901	5.72%
Total Expenditures	2,014,355	2,668,120	2,790,204	1,508,586	1,110,142	2,892,592	160.56%
Ending Balance	457,566	416,094	661,374	708,623	694,478	162,710	-76.57%



TRANSPORTATION BENEFIT DISTRICT

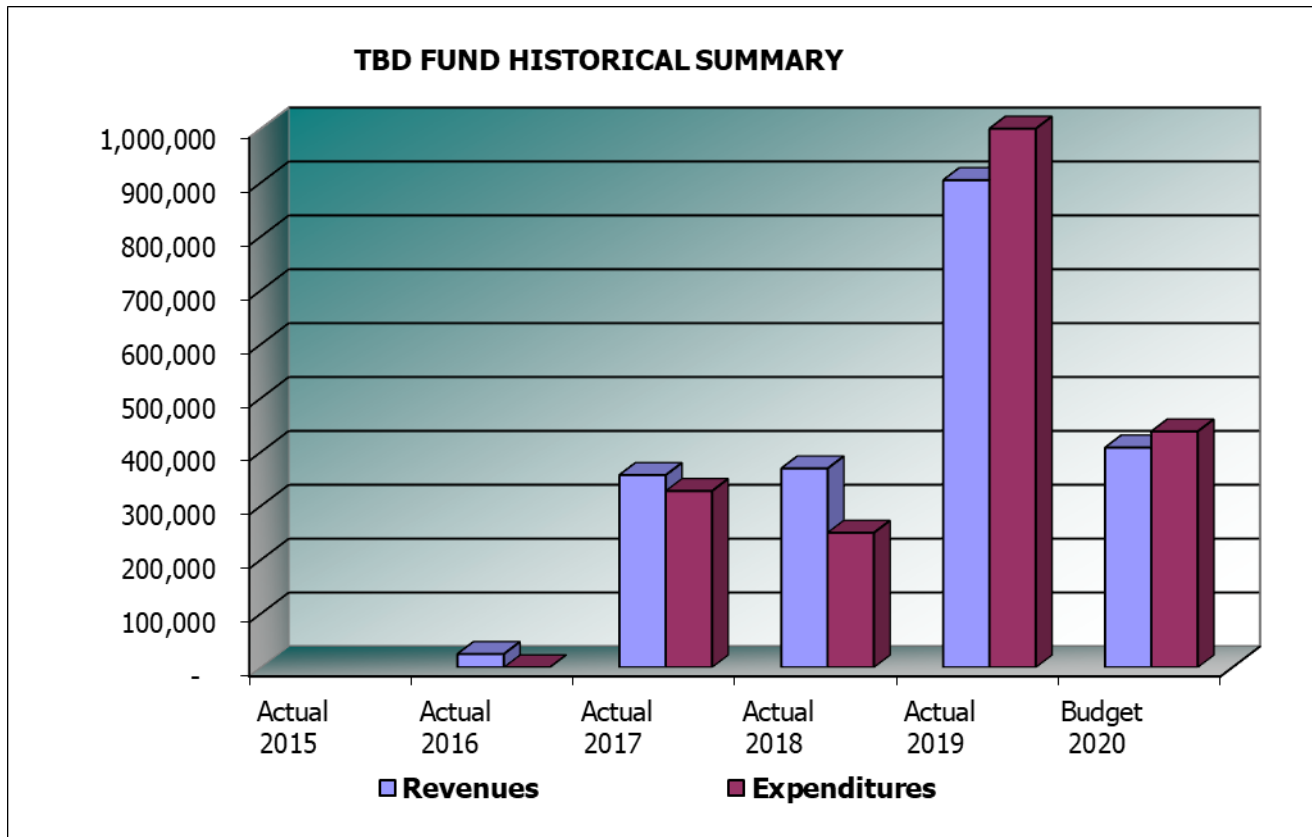
The City established a Transportation Benefit District (TBD) in August of 2012. The district was created for the purpose of acquiring, constructing, improving, providing, and funding transportation improvements within the District. The district boundaries are the same as the City of Othello boundaries.

The Governing Board of the TBD had two funding options:

1. Establish a \$20 motor vehicle license renewal fee with a majority vote of the Board.
or
2. Establish a 0.2% sales and use tax increase through a majority vote of the people.

The TBD Board decided to put the 0.2% option out to vote because the funding would be borne by all users of the city roads and not just local City residents.

In 2016 the funding for this District went out to vote. The voters passed a 0.2% sales tax increase to fund the District. The TBD was incorporated into the regular City budget in 2017. All revenues and expenses of this fund are tracked separately in Fund 195. This year we set \$400,000 aside for street improvement projects and \$150,000 to assist with the Main street bond payment.



WATER FUND

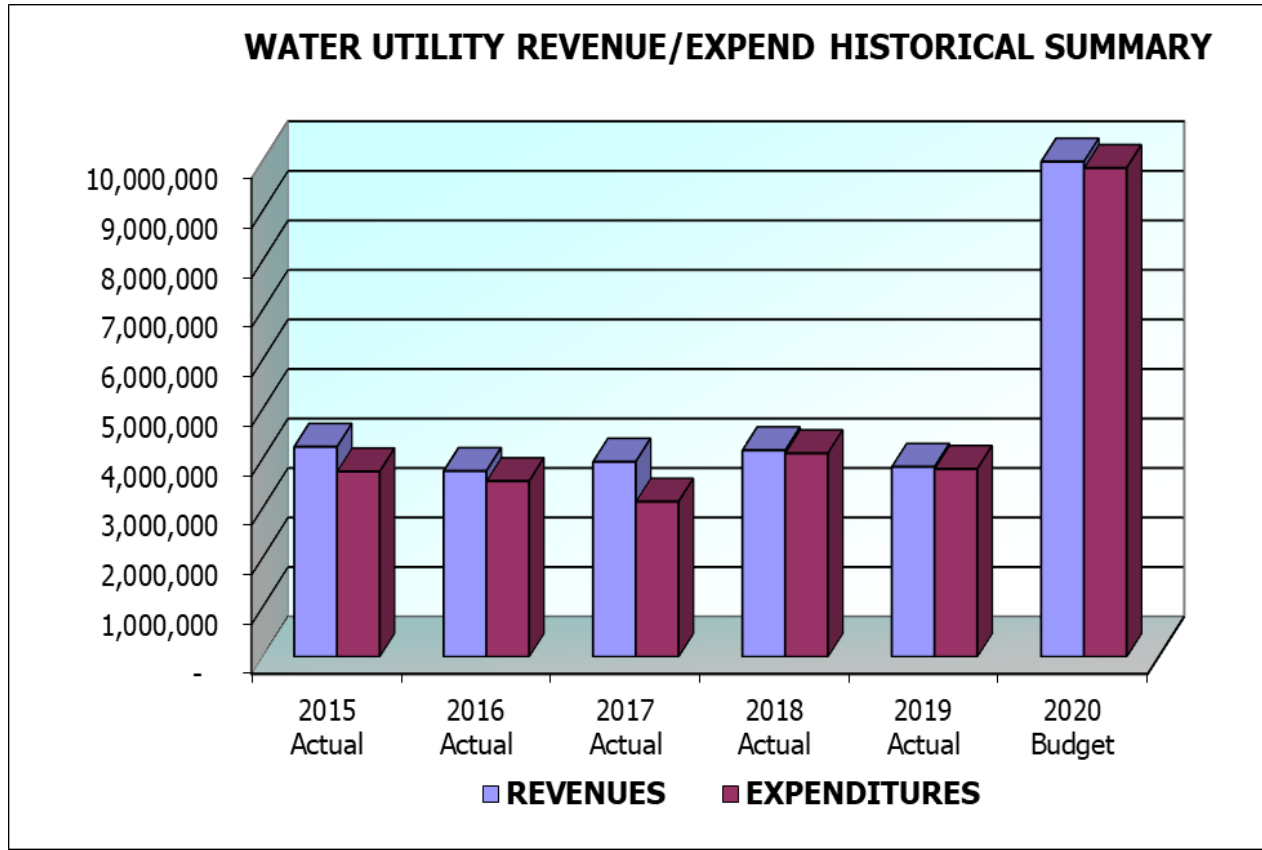
The Water Fund is an enterprise fund and accounts for its operations similar to private business in that the cost of operations, maintenance, debt and depreciation, is covered by fees charged to water users. The Water Fund provides for the planning and maintenance of water lines, wells, and reservoirs within the City of Othello. Public Works manages the Water Division under the direction of the City Administrator and has three full-time maintenance workers as well as administrative support.

The Water Division of Public Works maintains 43 miles of water lines and serves approximately 2,100 meters. This includes two large industrial accounts that make up approximately 65% of the system demand. The City’s water service area includes the Othello corporate limits and a portion of unincorporated Adams County called the Urban Service Area.

The Water Utility currently manages wells from the Wanapum and Grand Ronde Aquifers for water production. We are currently drilling Well #10 and just started construction of a new 3.5-million-gallon water reservoir. We finished re-drilling Well #3, in 2019. This well was crooked which added more wear and tear to the equipment and reduced water production. Our last well, #9, was completed in 2016.



Time for Well #10



Water Fund Revenue Sources

Charges for Services: Water Fund revenue is made up primarily of water sales. In 2019 City Council approved a 3-year water rate increase to residential/commercial users 2.25% and commercial users 2.25% per year, from 2020 through 2022. The increase was needed to complete the required water improvements as stated in the Capital Facility Plan. That plan includes rehabilitating existing wells, finding future water sources, implementing a water tower maintenance program, and regular water line improvements to meet future growth expectations.

Capital Facility Fees and Water Hook-up fees are collected for new water hook-ups. This fee

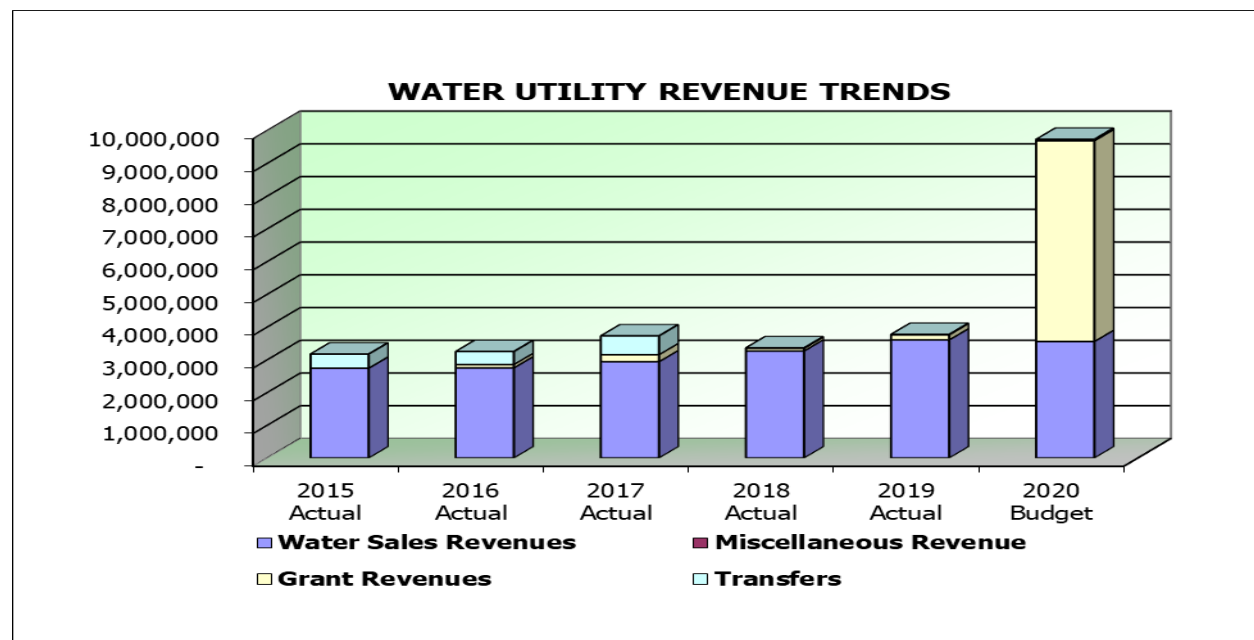
is transferred into Water Reserves for future water expansion.

Miscellaneous Revenues: Miscellaneous Revenues are typically interest earned on investments.

Interfund Transfers: Although Interfund transfers are not new revenues received by the City, they are new revenues received by a fund. Each transfer of funds has been authorized by City Council and is shown as revenue by the receiving fund and expenses by the providing fund

**WATER FUND 401
Water Fund 2020 Revenue**

REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	20 vs. '19 Inc/Dec %
Beginning Balance	1,065,959	498,496	209,466	806,229	60,572	451,440	645.30%
Water Sales Revenues	2,741,971	2,750,604	2,939,349	3,267,685	3,606,107	3,557,050	-1.36%
Grant Revenues	-	103,078	214,008	80,106	152,019	6,129,633	3932.14%
Miscellaneous Revenue	3,126	2,288	1,729	1,644	2,814	2,000	-28.93%
Transfers	428,650	395,560	573,770	13,900	13,900	43,900	215.83%
New Revenue	3,173,748	3,251,529	3,728,855	3,363,335	3,774,841	9,732,583	157.83%
Total Available	4,239,706	3,750,025	3,938,321	4,169,564	3,835,413	10,184,023	165.53%



Water Fund Budget Considerations

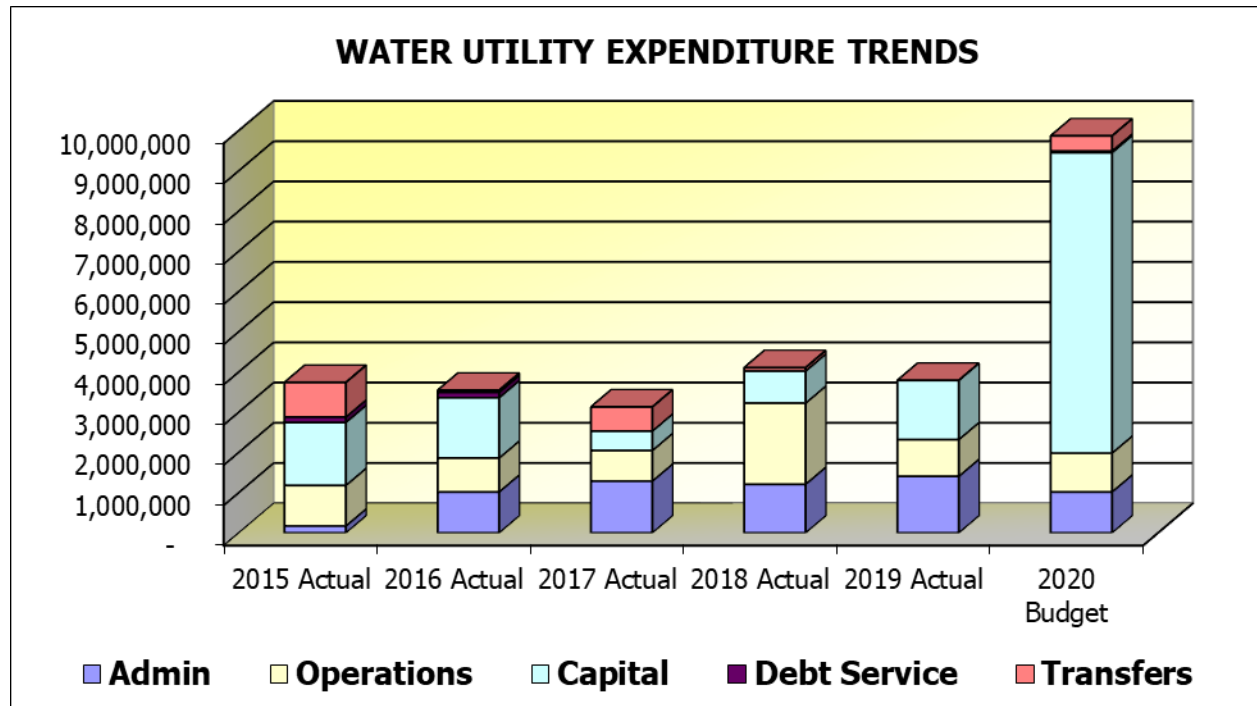
The City has set up maintenance schedules for water wells. The schedule includes regular inspection for preventative maintenance.

Major capital projects budgeted for 2020 include \$3,400,000 for a 3.5 million gallon reservoir,

\$2,897,000 for Well #10, \$500,000 to replace the Variable Frequency Device (VFD) in We'll #6, \$238,000 for the water tower maintenance program (year six of six), and \$400,000 for continuing waterline improvements.

Water Fund 2020 Expenditures

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	20 vs. '19 Inc/Dec %
Admin	172,662	1,019,523	1,287,676	1,210,375	1,408,686	1,019,573	-27.62%
Operations	1,008,367	842,090	761,497	2,016,433	912,762	964,600	5.68%
Capital	1,566,009	1,499,568	482,921	795,685	1,471,357	7,470,530	407.73%
Debt Service	134,933	131,735	-	-	-	40,000	0.00%
Transfers	859,240	53,792	600,000	86,500	-	375,039	0.00%
Total Expenditures	3,741,210	3,546,708	3,132,094	4,108,993	3,792,805	9,869,742	160.22%
Ending Balance	498,496	203,317	806,227	60,571	42,608	314,281	637.62%



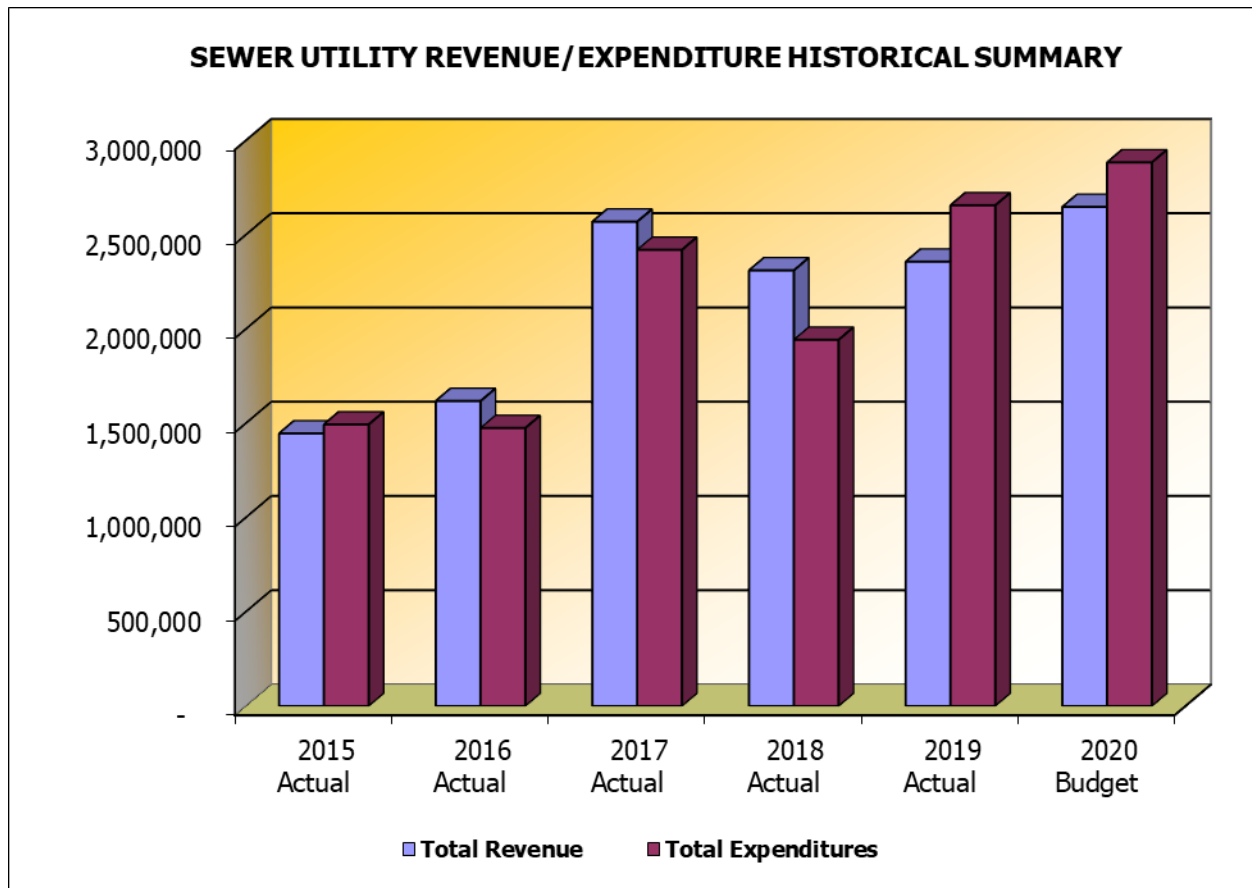
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SEWER FUND

The Sewer Utility is an enterprise fund. Enterprise funds operate much like a private for-profit business. The fees charged for sewer services cover all the costs of operations, maintenance, capital, debt, and depreciation of the fund. The Sewer Department provides for the collection and treatment of up to two million gallons of sewage per day.



The Sewer Division is under the direction of the City Administrator and has three maintenance workers as well as administrative support. Sewage is treated to a higher water quality than the natural flow water of Owl Creek water into which it is discharged. Many of the City operated sewer lines are concrete pipe with infiltration into the system increasing each year. Upgrading of the sewer system will help eliminate this infiltration. The City services about 1,970 sewer accounts.



SEWER FUND REVENUE SOURCES

Charges for Services: Revenues are mainly from service fees paid by sewer customers. With the completion of the Sewer Comprehensive Plan, several areas of the City’s sewer system will need to be addressed as the City continues to grow.

As part of the Sewer Comprehensive Plan, a sewer rate analysis was completed in 2018 to

determine the future revenue needs of the Sewer Fund.

A Capital Facility Fee is collected for new Sewer hook-ups. The hook-up fee is transferred into Sewer Reserves for future expansion.

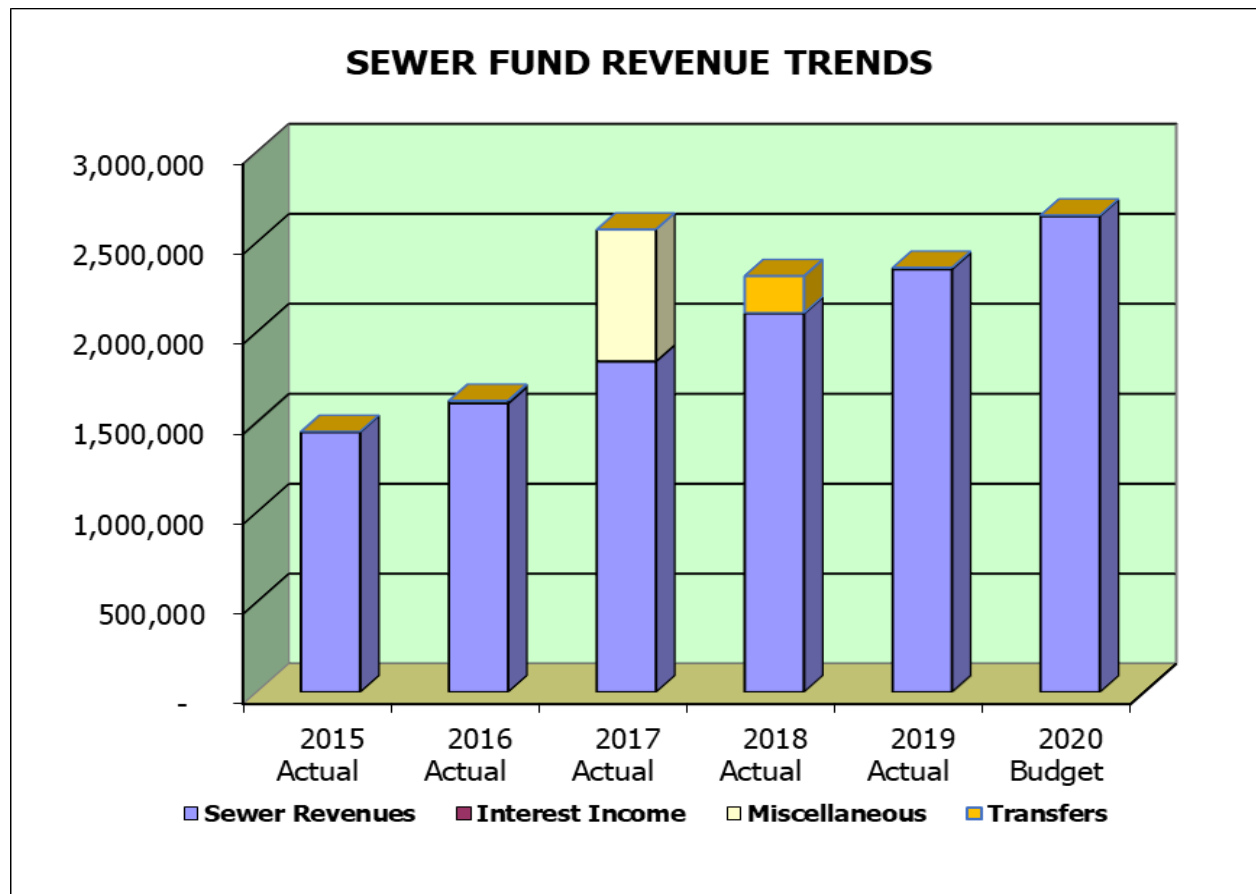
Miscellaneous Revenues: These revenues are typically interest earned on investments.

Interfund Transfers: Although internal transfers are not new revenues received by the City, they are new revenues received by a fund. Each transfer of funds has been authorized by the

City Council and is shown as revenue into the receiving fund and expenses out of the providing fund. We budgeted a transfer from our Sewer Fund to the Sewer Reserve Fund in the amount of \$945,000, in 2020. This is to help fund a new \$30,000,000 sewer treatment facility.

Sewer Fund 2020 Revenue

REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	'19 vs. '20 Inc/Dec %
Beginning Balance	281,786	234,088	77,088	226,257	594,560	324,029	-45.50%
Sewer Revenues	1,444,318	1,603,477	1,836,169	2,104,541	2,348,858	2,643,798	12.56%
Interest Income	776	1,037	1,714	1,920	8,733	4,300	-50.76%
Miscellaneous	1,200	13,763	731,974	194	-	-	0.00%
Transfers	-	-	-	204,819	-	-	0.00%
Total Revenue	1,446,294	1,618,277	2,569,857	2,311,474	2,357,591	2,648,098	12.32%
Available Revenue	1,728,080	1,852,365	2,646,945	2,537,731	2,952,152	2,972,127	0.68%

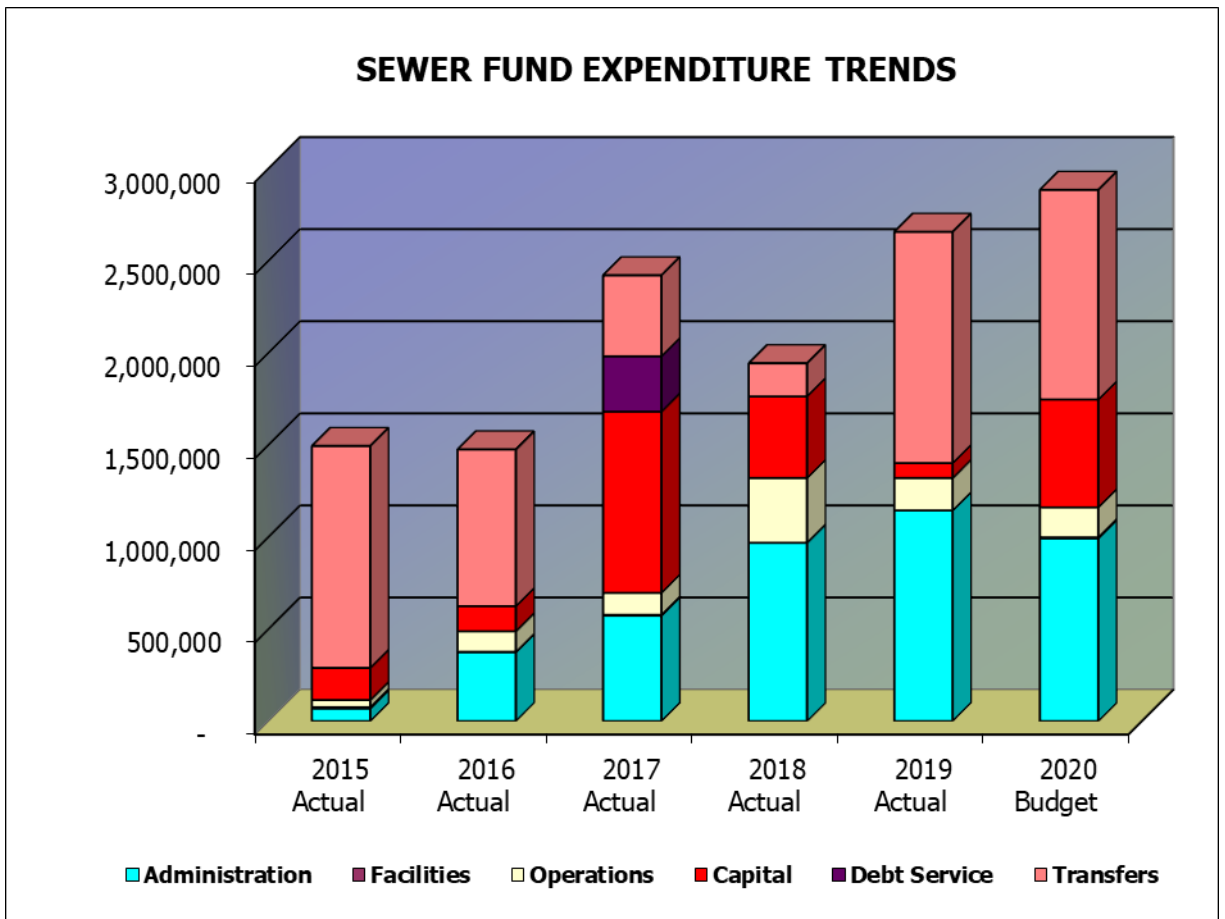


SEWER FUND BUDGET CONSIDERATIONS

At the end of the year, excess revenues are transferred into the Sewer Reserve fund, to help pay for a new sewer treatment facility in our future. Estimates have put the cost of this project at about \$30,000,000.

Sewer Fund 2020 Expenditures

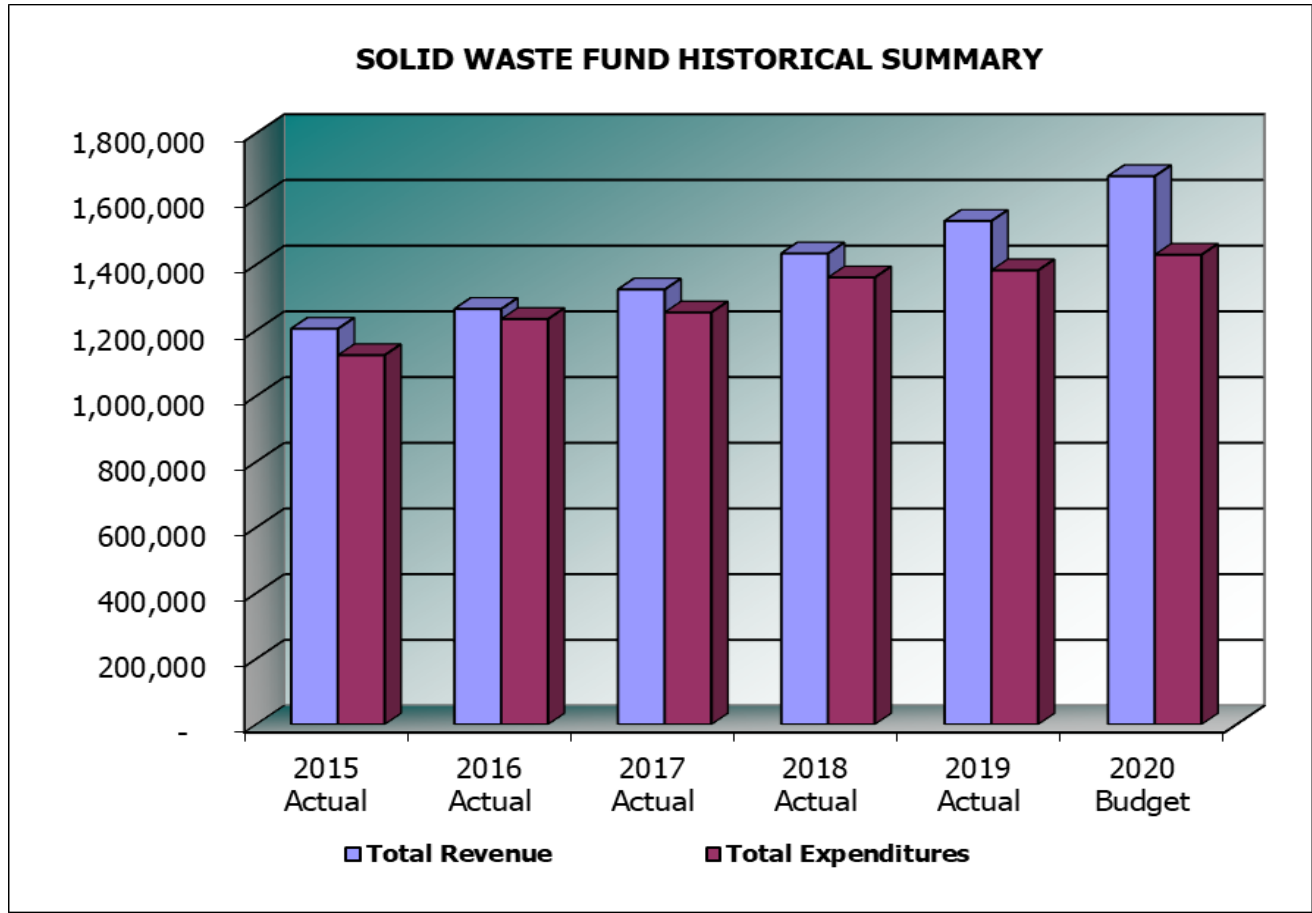
EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	'19 vs. '20 Inc/Dec %
Administration	67,914	373,792	573,184	968,641	1,144,330	991,796	-13.33%
Facilities	7,397	2,324	3,682	132	48	6,000	12281.35%
Operations	39,324	111,690	119,738	351,308	175,718	162,700	-7.41%
Capital	174,658	136,472	984,084	443,091	81,525	585,700	618.43%
Debt Service	-	-	300,000	-	-	-	0.00%
Transfers	1,204,699	851,000	440,000	180,000	1,255,000	1,138,117	-9.31%
Total Expenditures	1,493,992	1,475,278	2,420,688	1,943,172	2,656,622	2,884,313	8.57%
Ending Balance	234,088	377,087	226,257	594,559	295,530	87,814	-70.29%
Total	1,728,080	1,852,365	2,646,945	2,537,731	2,952,152	2,972,127	0.68%



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SOLID WASTE FUND

The Solid Waste Fund is an enterprise fund, accounting for operations much in the same way as a private business. The objective of an enterprise fund is to be self-supporting; this is accomplished by charging user fees. There are currently 1,960 solid waste accounts. The City has entered into a contract with Consolidated Disposal Services Inc. (CDSI), of Ephrata, WA, for collection and disposal services. CDSI’s fees are based on container size and number of pick-ups. Adams County charges the City for tonnage hauled to the transfer station. These are by far the two largest expenses in the Solid Waste Fund.



SOLID WASTE FUND REVENUE

Charges for Services: Solid Waste Utility revenues are made up of a monthly service fee paid by solid waste customers.

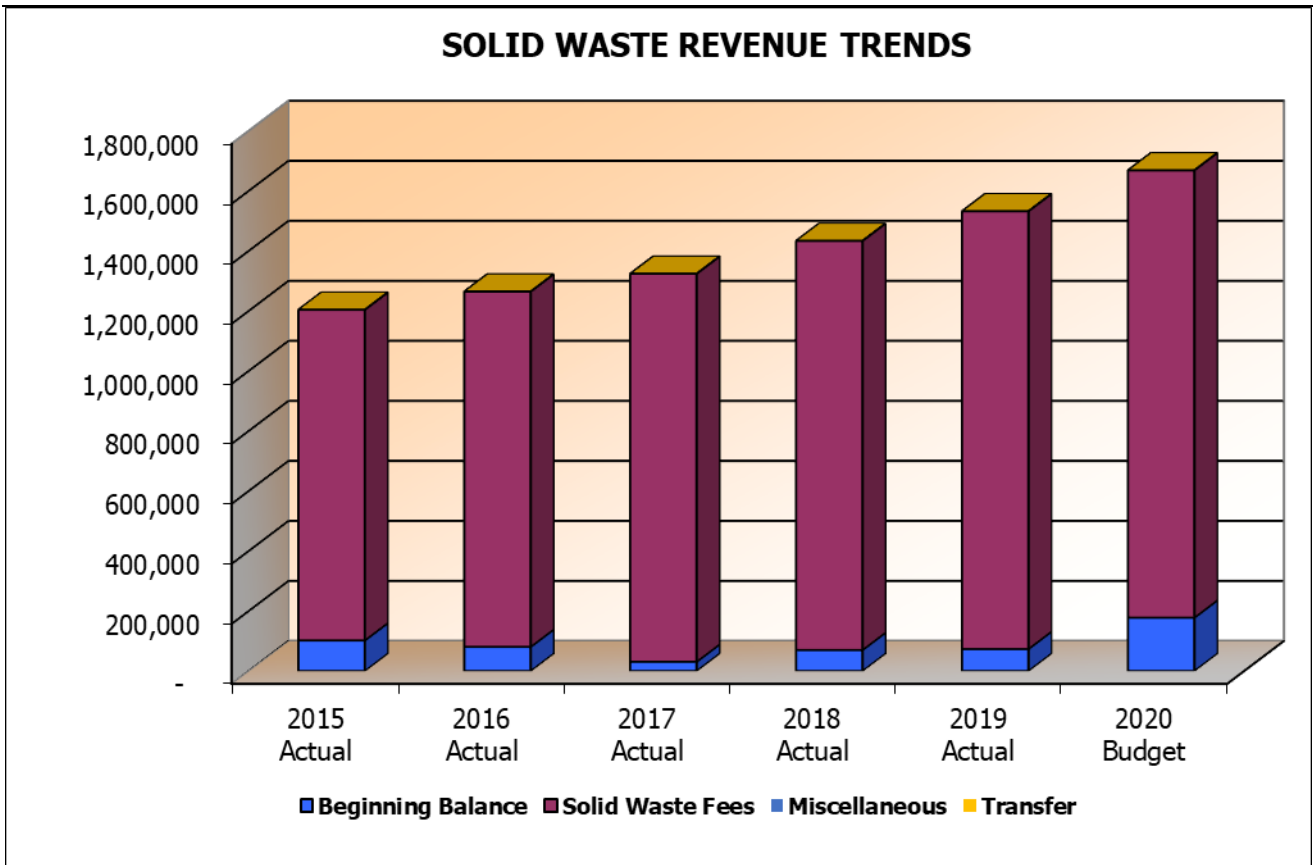
In 2004, it was determined that the Solid Waste Fund could no longer support rate increases from CDSI and Adams County for Landfill fees. Total costs were examined and the first rate increase in 10 years was adopted in September 2004. The increase was a three-year 6% per year rate increase approved and implemented in 2005. 2007 was the

third and final year of the increase. The rates remained at that level until 2014, when costs were reexamined. It was determined that an annual 5% increase was sufficient. Those rates will remain through 2020.

Miscellaneous Revenues: These revenues are mainly interest earned on investments, tax revenues that are collected and paid to the state, and transfers from reserves.

Solid Waste Fund 2020 Revenue

REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	'19 vs. '20 Inc/Dec %
Beginning Balance	101,809	80,455	30,703	69,863	73,283	177,541	142.27%
Solid Waste Fees	1,101,941	1,184,029	1,293,079	1,363,472	1,458,875	1,491,000	2.20%
Miscellaneous	704	278	211	507	349	350	0.34%
Transfer	-	-	-	-	-	-	#DIV/0!
Total Revenue	1,102,645	1,184,307	1,293,290	1,363,979	1,459,224	1,491,350	2.20%
AVAILABLE REVENUE	1,204,454	1,264,762	1,323,993	1,433,842	1,532,507	1,668,891	8.90%



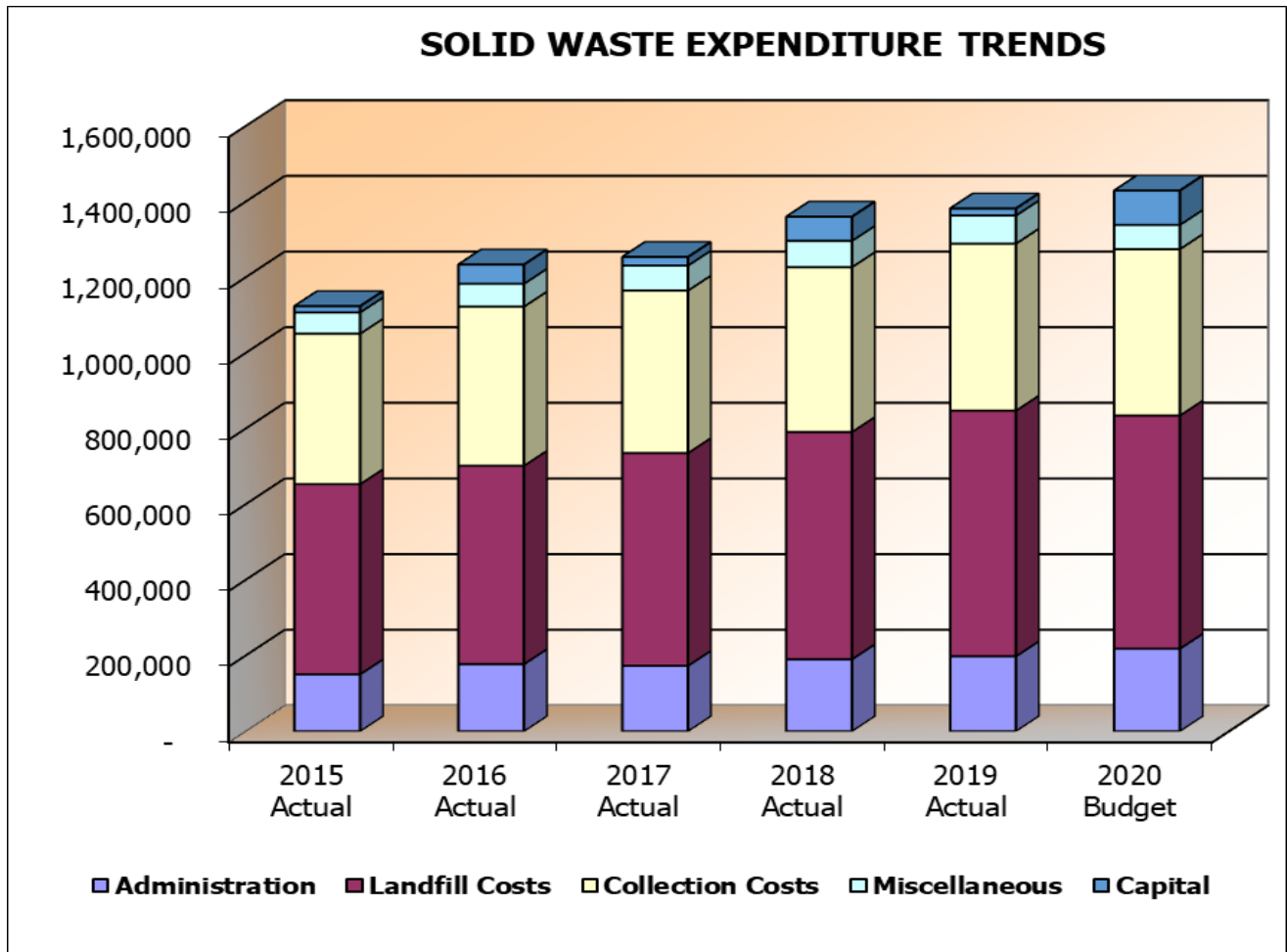
SOLID WASTE FUND BUDGET CONSIDERATIONS

Administration costs for the Solid Waste Utility are accounted for in the cost allocation plan set up in the General Fund.

In 2020 the Solid Waste Fund will provide \$55,000 for upgrades to the City alley approaches. Alley approaches have been deteriorating due to the weight of garbage trucks.

Solid Waste Fund 2020 Expenditures

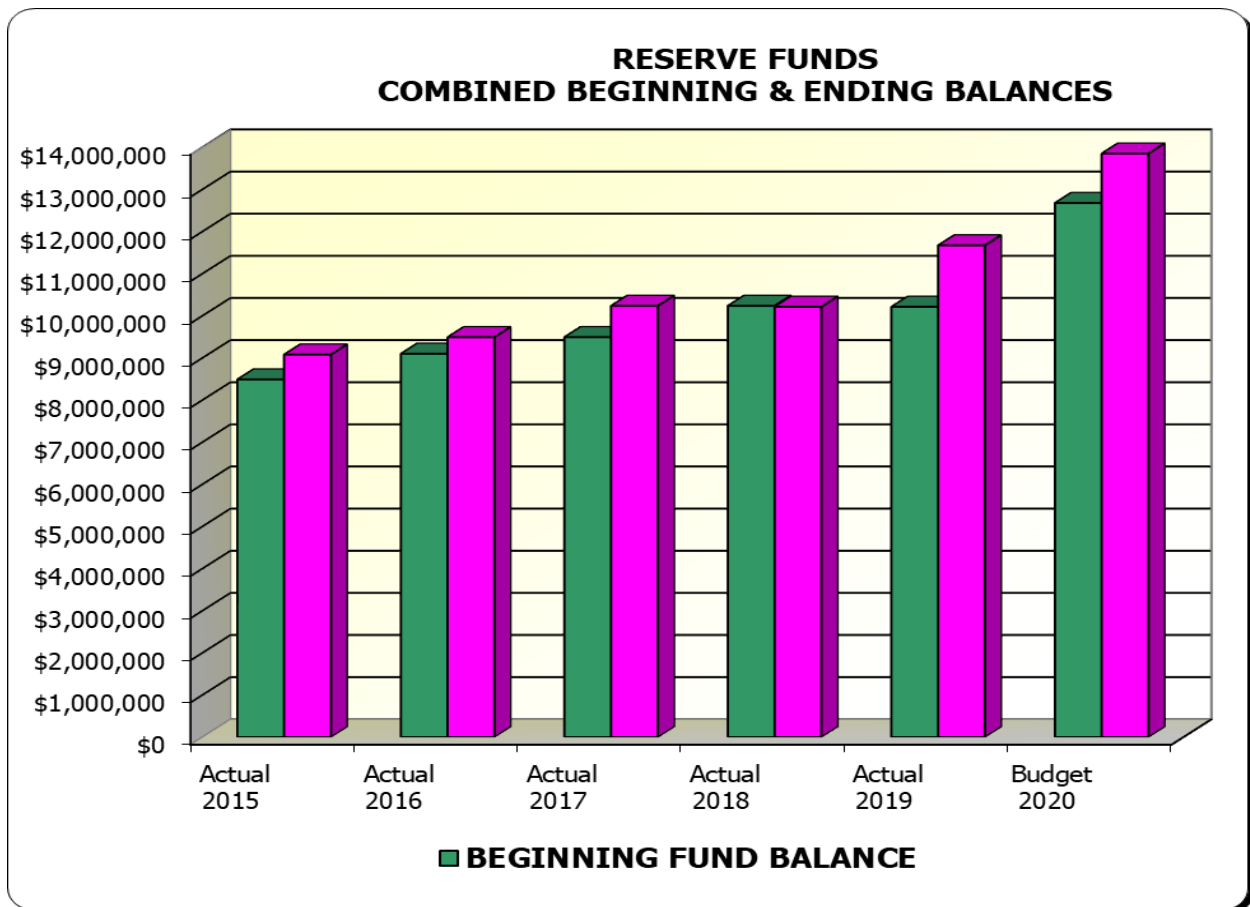
EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	'19 vs. '20 Inc/Dec %
Administration	150,771	177,780	173,416	190,573	198,413	218,449	10.10%
Landfill Costs	502,811	524,558	562,399	600,900	649,469	616,500	-5.08%
Collection Costs	397,812	420,780	429,744	435,802	441,526	440,000	-0.35%
Miscellaneous	56,199	60,385	65,947	69,537	74,403	64,000	-13.98%
Capital	16,408	50,555	22,624	63,747	18,520	90,700	389.74%
Total Expenditures	1,124,000	1,234,058	1,254,130	1,360,559	1,382,331	1,429,649	3.42%
ENDING FUND BAL.	80,454	30,704	69,863	73,283	150,176	239,242	59.31%



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RESERVE FUNDS

The City of Othello has established reserve funds to provide for future capital projects, repair, maintenance, and purchase of capital equipment and supplies.



Park & Recreation Reserve Fund 103

Fund 103 was established to hold sums of money that are set aside each year to help fund park and recreation improvements. In 2016, we build the skateboard park. We are using these funds in 2020 to refurbish the baseball fields at Lions Park.

Cumulative Reserve for Real Property 104

Fund 104 is used to purchase, construct, and improve real property. Park mitigation fees are transferred into this fund for future park purchases. Council must consent to the use of these funds by a 2/3 vote of the members. No minimums are set for this fund.

LEOFF I Reserve Fund 105

Fund 105 is used to build reserves to cover future costs of LEOFF I retirees, such as assisted living, extended care facility, etc.

Cumulative Reserves - Fire Equipment 106

Fund 106 is used to accumulate reserves to purchase fire department equipment. In 2020 we budget to increase this fund by \$100,000.

Cumulative Reserves–Water 107

Fund 107 is used to accumulate capital facility charges for use on future water improvements. Excess funds from the Water Utility Fund are transferred to this fund for other water capital improvements as needed. In 2020 we included \$30,000 to help fund water line replacements. Council has set a minimum balance of \$200,000 (RES. 2001-33).

Cumulative Reserves-Sewer 108

Fund 108 is used to accumulate capital facility charges for use on future sewer improvements. Excess funds from the Sewer Utility Fund are

transferred to this fund for other sewer capital improvements as needed. We are building this fund up to help pay for a new sewer treatment plant in our future. Estimates have put the cost of this project at about \$30,000,000. Council has set a minimum balance of \$200,000 (RES. 2001-33).

Cumulative Reserves - Solid Waste 109

Fund 109 is used to support the solid waste (garbage) utility of the city or an unanticipated rate increase from refuse contractors or Adams County Landfill. This fund does not have a minimum balance.

Cumulative Reserves Streets 110

Fund 110 is used to construct, alter, repair, or purchase supplies, materials, and equipment for city streets. Council authorizes deposit and use of these funds for public works equipment purchases. Council has set a minimum balance of \$200,000 (RES. 2001-33)

Restricted Donations Fund 111

Fund 111 was established for the accumulation of donations for specific projects. Funds accumulate from year to year until City Council determines the need to expend the funds.

Crime Prevention Fund 112

Fund 112 was established to support crime prevention programs such as police explorers and the police reserve program.

Investigations Fund 113

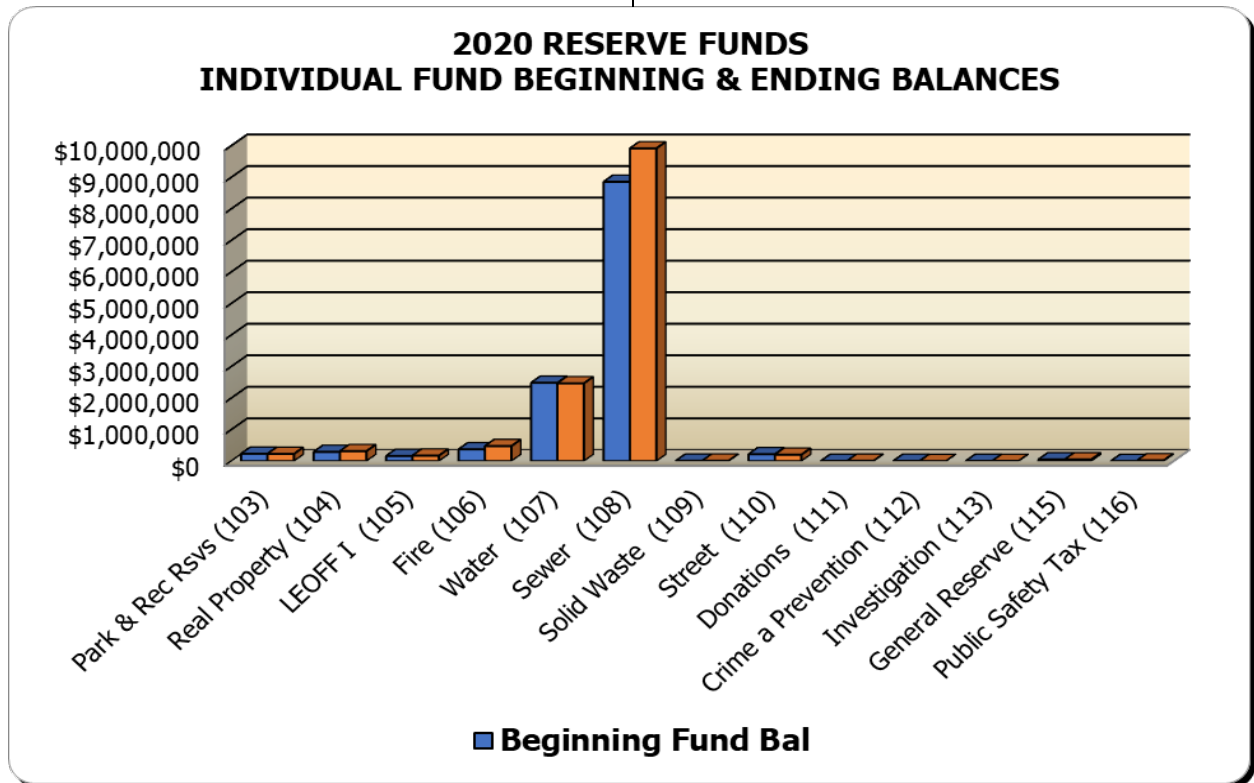
Fund 113 was established for the expansion and improvement of narcotics related law enforcement services.

Investigations Fund 115

Fund 115 was established to set money aside for miscellaneous General Fund projects. In 2019 we set \$50,000 aside in this fund to help pay for Police Department equipment.

Public Safety Fund 116

In 2019, Adams County passed a Public Safety sales tax of 3%. This money is divided up among the communities, in Adams County, on a per capita basis. This money is restricted for public safety purposes. Fund 116 was created to collect this money and budget its expenditures separate from any other city funds. We used this money to hire an extra police officer and to purchase law enforcement equipment.



2020 RESERVE FUNDS

Fund Description	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020
-------------------------	------------------------	------------------------	------------------------	------------------------	------------------------	------------------------

Park & Rec Rsvs (103)						
Beg Fund Balance	352,377	346,574	201,259	273,748	220,101	231,104
Revenues	497	1,185	101,489	2,988	53,713	353,500
Expenditures	6,300	146,500	29,000	56,636	46,020	360,420
Ending Fund Bal	346,574	201,259	273,748	220,100	227,794	224,184

Real Property (104)						
Beg Fund Balance	391,590	401,513	408,175	416,539	348,995	289,628
Revenues	19,041	6,743	8,364	39,623	20,880	23,200
Expenditures	9,200	0	0	107,167	80,566	0
Ending Fund Bal	401,431	408,256	416,539	348,995	289,309	312,828

LEOFF I (105)						
Beg Fund Balance	105,117	115,512	125,992	136,745	148,100	159,725
Revenues	10,394	10,480	10,753	11,356	11,622	11,650
Expenditures	0	0	0	0	0	0
Ending Fund Bal	115,511	125,992	136,745	148,101	159,722	171,375

Fire (106)						
Beg Fund Balance	190,162	190,388	190,689	293,189	294,110	371,236
Revenues	225	302	102,500	921	77,818	102,130
Expenditures	0	0	0	0	0	0
Ending Fund Bal	190,387	190,690	293,189	294,110	371,928	473,366

Water (107)						
Beg Fund Balance	2,255,621	1,854,739	1,485,087	1,539,038	1,479,713	2,480,290
Revenues	14,118	12,348	613,951	97,686	17,178	13,000
Expenditures	415,000	382,000	560,000	157,011	18,117	30,000
Ending Fund Bal	1,854,739	1,485,087	1,539,038	1,479,713	1,478,774	2,463,290

Sewer (108)						
Beg Fund Balance	4,982,511	5,961,585	6,847,074	7,346,872	7,484,090	8,853,545
Revenues	979,074	885,489	499,798	294,188	1,387,226	1,060,000
Expenditures	0	0	0	156,970	14,812	
Ending Fund Bal	5,961,585	6,847,074	7,346,872	7,484,090	8,856,504	9,913,545

Solid Waste (109)						
Beg Fund Balance	9,470	9,502	9,553	9,645	9,819	10,041
Revenues	32	51	92	174	212	230
Expenditures	0	0	0	0	0	0
Ending Fund Bal	9,502	9,553	9,645	9,819	10,031	10,271

Street (110)						
Beg Fund Balance	200,000	204,725	205,805	207,689	211,234	215,733
Revenues	725	1,080	1,884	3,545	4,311	4,500
Expenditures	16,000	0	0	0	0	20,233
Ending Fund Bal	184,725	205,805	207,689	211,234	215,544	200,000

Donations (111)						
Beg Fund Balance	1,438	8,588	6,028	1,922	4,820	4,548
Revenues	8,607	6,440	2,314	4,698	7,186	5,800
Expenditures	1,457	9,000	6,420	1,800	9,365	2,000
Ending Fund Bal	8,588	6,028	1,922	4,820	2,642	8,348

Crime Prevention (112)						
Beg Fund Balance	-	5,393	8,973	8,225	5,475	5,676
Revenues	9,172	9,502	7,719	4,502	6,125	10,450
Expenditures	3,779	5,922	8,467	7,252	8,101	16,126
Ending Fund Bal	5,393	8,973	8,225	5,475	3,499	0

Investigation (113)						
Beg Fund Balance	-	73	2,754	2,627	6,299	4,599
Revenues	73	2,701	57	3,752	2,245	500
Expenditures	0	20	183	80	3,362	3,500
Ending Fund Bal	73	2,754	2,628	6,299	5,182	1,599

General Reserve (115)						
Beg Fund Balance	0	0	0	0	0	50,000
Revenues	0	0	0	0	50,000	0
Expenditures	0	0	0	0	0	0
Ending Fund Bal	0	0	0	0	50,000	50,000

Public Safety Tax (116)						
Beg Fund Balance	0	0	0	0	0	0
Revenues	0	0	0	0	0	295,000
Expenditures	0	0	0	0	0	274,021
Ending Fund Bal	0	0	0	0	0	20,979

Total Reserves						
Beg Fund Balance	8,488,287	9,098,592	9,491,389	10,236,239	10,212,754	12,676,125
Revenues	1,041,958	936,321	1,348,921	463,433	1,638,515	1,879,960
Expenditures	451,736	543,442	604,070	486,916	180,341	706,300
Ending Fund Bal	9,078,509	9,491,471	10,236,240	10,212,756	11,670,928	13,849,785

DEBT SERVICE FUNDS

Othello takes a conservative approach to debt. The City's debt limit is \$15,384,151 with a public vote and 9,230,491 for a Councilmanic (non-voted) issue. We currently hold \$3,484,391 in general obligation and Public Work Trust Fund (PWTF) loans (including principal and interest). This leaves available debt capacity of \$11,899,760 with a public vote or \$5,746,100 for a Councilmanic issue. PWTF loans, related to a utility, are not included in the calculation of debt limitations.

The City currently has two long term debts it makes payments on. The City recently paid off three debts; one debt in 2014, 2015, & 2016. The last two debts held for the Broadway and Main street reconstruction projects will be held until 2026 and 2031 respectively.

Public Works Trust Fund 220

Broadway Avenue. In 2006 the city borrowed \$555,000 to reconstruct Broadway Ave. The interest rate for the loan is 0.5%. Outstanding principle at the end of 2017 will be \$262,895. This loan will be retired in 2026.

Main Street GO Bond Fund 225

Main Street. In 2010 the city issued Councilmanic bonds in the amount of \$3,195,000 to reconstruct fourteen blocks of Main Street. The City provided \$2,006,168 in internal funding and the project was valued at \$5,201,168. The life of the issue is 25-years at an average interest rate of 4.1%. In 2017 the city refinanced \$1,915,000 of these bonds with a lower interest rate (2.41%). We also cut 4 years off the life of this loan. This loan will be retired in 2031.

Public Works Trust Fund 401-Well #7

In 1996 Othello borrowed \$2,480,819 at 3% interest for a Well #7 venture, a three-million-

gallon standpipe and north/south transmission line project. This is a 20-year open loan for the Water Fund and will be paid out of Water Utility operating funds. This loan appears on the books of the Water Utility Fund and therefore does not show up below as a debt service fund. This loan was paid off at the end of 2016.

GO Refunding Bond Fund 231

The 1995 City Hall G.O. Bond was refunded to save the City \$80,000 in interest costs over the remaining years of the debt. \$1,545,000 was refinanced with a 2015 pay off date. This loan was paid off at the end of 2015.

Public Works Trust Fund 223

In 2009 the city borrowed \$570,000 to contract engineering services for the SR24 Industrial Area Infrastructure Improvement project. This loan was paid off at the end of 2014.



**CITY OF OTHELLO
2020 BUDGET**

FUND DESCRIPTION	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020
G. O. REFUNDING BOND-CITY HALL (231)						
Beg. Balance	3	0	0	0	0	0
Revenue	184,652	Done	Done	Done	Done	Done
Expenditures	184,655	Done	Done	Done	Done	Done
Ending Balance	0	0	0	0	0	0
PWTF BROADWAY (220)						
Beg. Balance	1	0	0	0	0	0
Revenue-2006 PWTF	30,816	30,817	30,671	30,525	30,379	30,233
Expenditures-2006	30,817	30,817	30,671	30,525	30,379	30,233
Ending Balance	0	0	0	0	0	0
G.O. BONDS MAIN ST PROJECT (225)						
Beg. Balance	243	0	0	0	0	0
Revenue	134,274	244,092	2,417,826	271,106	275,021	273,864
Expenditures	134,516	244,091	2,417,826	271,106	275,021	273,864
Ending Balance	1	1	0	0	0	0
PWTF SR24 INDUSTRIAL AREA (223)						
Beg. Balance	0	0	0	0	0	0
Revenue	Done	Done	Done	Done	Done	Done
Expenditures	Done	Done	Done	Done	Done	Done
Ending Balance	0	0	0	0	0	0
TOTAL DEBT SERVICE						
Beg. Balance	247	0	0	0	0	0
Revenue	349,742	274,909	2,448,497	301,631	305,400	304,097
Expenditures	349,988	274,908	2,448,497	301,631	305,400	304,097
Ending Balance	1	1	0	0	0	0

PUBLIC WORKS TRUST FUND LOAN 2006 - BROADWAY AVE. RECONSTRUCTION
FUND 220
DEBT SERVICE SCHEDULE

Year	Beginning Outstanding Principal	Interest Rate	due 6-1 Principal To Pay	due 6-1 Current Interest	Fiscal Amt Payments
2007	555,000.00	0.50%		2,088.19	2,088.19
2008	555,000.00	0.50%	29,210.53	2,775.00	31,985.53
2009	525,789.47	0.50%	29,210.53	2,628.96	31,839.49
2010	496,578.94	0.50%	29,210.53	2,482.88	31,693.41
2011	467,368.41	0.50%	29,210.53	2,336.84	31,547.37
2012	438,157.88	0.50%	29,210.53	2,190.80	31,401.33
2013	408,947.35	0.50%	29,210.53	2,044.73	31,255.26
2014	379,736.82	0.50%	29,210.53	1,898.68	31,109.21
2015	350,526.29	0.50%	29,210.53	1,752.64	30,963.17
2016	321,315.76	0.50%	29,210.53	1,606.57	30,817.10
2017	292,105.23	0.50%	29,210.53	1,460.53	30,671.06
2018	262,894.70	0.50%	29,210.53	1,314.47	30,525.00
2019	233,684.17	0.50%	29,210.53	1,168.43	30,378.96
2020	204,473.64	0.50%	29,210.53	1,022.36	30,232.89
2021	175,263.11	0.50%	29,210.53	876.32	30,086.85
2022	146,052.58	0.50%	29,210.53	730.27	29,940.80
2023	116,842.05	0.50%	29,210.53	584.20	29,794.73
2024	87,631.52	0.50%	29,210.53	438.16	29,648.69
2025	58,420.99	0.50%	29,210.53	292.12	29,502.65
2026	29,210.46	0.50%	29,210.46	146.04	29,356.50
			555,000.00	29,838.19	584,838.19

UNREFUNDED
 LIMITED TAX GENERAL OBLIGATION
MAIN STREET CONSTRUCTION PROJECT BONDS 2010
 FUND 225
 DEBT SERVICE SCHEDULE

Year	Beginning Outstanding Principal	Interest Rate	due 6-1 Current Interest	due 12-1 Principal To Pay	due 12-1 Current Interest	Fiscal Amt Payments
2017	1,170,000.00	3.375%	21,803.13	110,000.00	21,803.13	153,606.26
2018	1,060,000.00	3.500%	19,946.88	115,000.00	19,946.88	154,893.76
2019	945,000.00	3.750%	17,934.38	120,000.00	17,934.38	155,868.76
2020	825,000.00	3.500%	15,684.38	125,000.00	15,684.38	156,368.76
2021	700,000.00	3.500%	13,496.88	130,000.00	13,496.88	156,993.76
2022	570,000.00	4.000%	11,221.88	135,000.00	11,221.88	157,443.76
2023	435,000.00	3.875%	8,521.88	140,000.00	8,521.88	157,043.76
2024	295,000.00	3.875%	5,809.38	145,000.00	5,809.38	156,618.76
2025	150,000.00	4.000%	3,000.00	150,000.00	3,000.00	156,000.00
			117,418.79	1,170,000.00	117,418.79	1,404,837.58
				int.	234,837.58	

REFUNDED
 LIMITED TAX GENERAL OBLIGATION
MAIN STREET CONSTRUCTION PROJECT BONDS 2017
 FUND 225
 DEBT SERVICE SCHEDULE

Year	Beginning Outstanding Principal	Interest Rate	due 6-1 Current Interest	due 12-1 Principal To Pay	due 12-1 Current Interest	Fiscal Amt Payments
2017	2,160,000.00	2.410%		75,000.00	28,920.02	103,920.02
2018	2,085,000.00	2.410%	25,124.25	65,000.00	25,124.25	115,248.50
2019	2,020,000.00	2.410%	24,341.00	70,000.00	24,341.00	118,682.00
2020	1,950,000.00	2.410%	23,497.50	70,000.00	23,497.50	116,995.00
2021	1,880,000.00	2.410%	22,654.00	70,000.00	22,654.00	115,308.00
2022	1,810,000.00	2.410%	21,810.50	75,000.00	21,810.50	118,621.00
2023	1,735,000.00	2.410%	20,906.75	75,000.00	20,906.75	116,813.50
2024	1,660,000.00	2.410%	20,003.00	75,000.00	20,003.00	115,006.00
2025	1,585,000.00	2.410%	19,099.25	80,000.00	19,099.25	118,198.50
2026	1,505,000.00	2.410%	18,135.25	235,000.00	18,135.25	271,270.50
2027	1,270,000.00	2.410%	15,303.50	245,000.00	15,303.50	275,607.00
2028	1,025,000.00	2.410%	12,351.25	245,000.00	12,351.25	269,702.50
2029	780,000.00	2.410%	9,399.00	255,000.00	9,399.00	273,798.00
2030	525,000.00	2.410%	6,326.25	260,000.00	6,326.25	272,652.50
2031	265,000.00	2.410%	3,193.25	265,000.00	3,193.25	271,386.50
			242,144.75	2,160,000.00	271,064.77	2,673,209.52
				int.	513,209.52	



City of Othello
Washington
Ordinance No.1540

**AN ORDINANCE ADOPTING A SIX-YEAR
CAPITAL FACILITY PLAN FOR 2020 – 2025**

THE CITY COUNCIL OF THE CITY OF OTHELLO DO ORDAIN AS FOLLOWS:

SECTION 1: The Capital Facility Plan (CFP) consists of future needs for all existing and projected capital facilities. The CFP sets goals, objectives and policies for the city to follow in planning the future needs of our community.

SECTION 2: The 2020 - 2025 CFP, as established, reviewed and approved by the City Council, and made available to the general public through the office of the City Finance Officer, is hereby adopted.

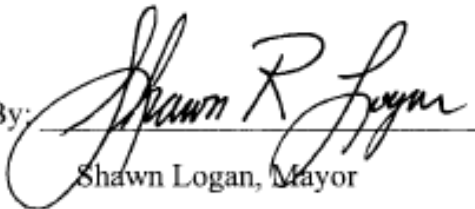
SECTION 3: The estimated expenditures and revenues for each fund are summarized and set forth as follows:

Departments	Amount
General Fund	\$ 2,863,860
Street Fund	\$ 24,377,916
Water Fund	\$ 51,389,508
Sewer Fund	\$ 73,716,500
Solid Waste Fund	\$ 330,000
Total Capital Facility Plan	\$ 152,677,784

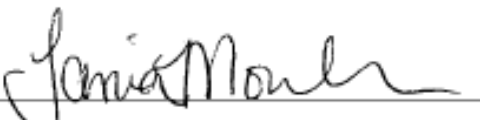
A public hearing was held according to law, to receive citizen input of the proposed CFP.

SECTION 4: This ordinance shall take effect and be in force five days after its passage and publication.

PASSED by the City Council of Othello, Washington this 2nd day of December 2019.

By: 
Shawn Logan, Mayor

ATTEST:

By: 
Tania Morelos, City Clerk

APPROVED AS TO FORM:

By: 
Kelly E. Konkright, City Attorney

PASSED the 2nd day of December 2019.

APPROVED the 2nd day of December 2019.

PUBLISHED the 11th day of December 2019.

CAPITAL FACILITY PLAN

Othello’s Capital Facility Plan (CFP) is a planning tool for the determination of major public facility improvements, equipment requirements and the related resources to be implemented in the next six years. Capital expenditures and investments usually refer to the commitment of resources made with the expectation of realizing future benefits over a reasonably long period. Project design, land acquisition, construction costs, and the projected means of financing these costs are an important component of the Plan. The projects included in the CFP were derived from a need’s assessment done by department heads, the City Council and a list of capital projects, which had been identified in the City of Othello Comprehensive Plan and the Six-Year Transportation Plan.

THE NEED FOR A CAPITAL FACILITY PLAN

The Capital Facility Plan presents major public improvements viewed as most urgently needed within the next six years and which can be funded from defined revenue



sources. The value of investments in capital projects extend well into the future. The decision to acquire fixed assets or create new programs influences the pattern of cash flows in the current year and for the long term. A Capital Facility Plan allows the city to look into the future to estimate inflationary cost and study the impacts of a capital purchase.

CAPITAL FACILITY PLAN PROJECT CHARACTERISTICS

Characteristics of projects to be considered for inclusion in the CFP are as follows:

- a. Exceeds a cost of \$10,000.
- b. New construction or reconstruction to replace an existing infrastructure system, acquisition or replacement of

- c. Involves either city funding or total city involvement for grant funding or L.I.D. or special assessments.

CAPITAL FACILITY PLAN PROCESS

Each year a review process and update of the Capital Facility Plan is made much like the annual operating budget process.

Initial work begins in August with Department Heads reviewing the current CFP and suggesting changes in scope, cost, financing sources, and/or rescheduling of some of the projects currently in the plan. Department goals are reviewed, and an inventory of existing assets is prepared. An evaluation of assets is made to determine the life expectancy and come up with development of a replacement schedule.

Department Directors recommend and prioritize the new projects to be included in the CFP. Prioritizing acknowledges many factors which assist in defining a project to be considered.

Variables in determining a project’s priority may be different for each project type. Each Department Head meets with the City Administrator to discuss their requests and evaluation begins based on:

- Relationship to department goals and facility plans;
- Relationship to recognized citywide plans (like the comprehensive plan and six-year transportation plan);
- Cost effectiveness;

- Full cost of project including operating and maintenance costs;
- Impact on level of quality of service.

Following the evaluation of the CPF projects, revenue estimates are calculated and allocated to the appropriate program areas. Project costs are compared to available revenues and a draft plan is outlined. This draft is presented to the Mayor and City Administrator. Based on the City’s goals and available funding, the preliminary draft is presented to the Council and made available to the public for comments. A public hearing is held where Department Heads may be requested to make a presentation detailing the contents of the plan. The community is invited to voice their ideas and opinions to the City Council regarding the plan.

After considering all department head recommendations and public comments, the City

Council makes their changes (if any) to the CFP. After establishing the projects to accept and prioritizing the projects, the Council adopts an ordinance and the adopted CFP is published.



THE ROLE OF THE CFP IN THE OPERATING BUDGET PROCESS

The City Council adopts a CFP identifying the projects, the revenue sources and estimated costs for each calendar year. The CFP, however, is still in competition with other operating requirements. The ongoing need to maintain or operate the new capital expenditure will also be analyzed during the budget process. The Capital

Facility Plan is integrated into the budget process by expediting the procedure and providing an explanatory reference for capital expenditures. The CFP Ordinance and the Budget Ordinance for the coming year must be adopted before December 31st.

FUNDING AND REVENUES

There are two methods for Funding of the Capital Facility Plan:

1. **Pay As You Go** - The City may pay for project costs from cash on hand through current year revenues and/or reserves. Advantages include no interest costs, debt is limited, and debt free infrastructure is in place. Disadvantages include the possibility of running out of funding and thus stopping progress on the project.
2. **Pay As You Use** - The City may pay for a project with debt that will be repaid by those who use the facility, service or asset.

Advantages include those who use the service are the ones who pay for the service. Inflation allows paying for a project with cheaper dollars so projects can be built when needed without waiting for funding. Tax rates could be lower because debt is spread out over a longer time period. The disadvantages of this method are future funds are now tied to debt service, and in case of emergencies, future borrowing may be limited.

Revenue Sources

Revenue Sources for funding the Capital Facility Plan are provided for by taxes, licenses and permits, intergovernmental sources such as grants, fees for services, miscellaneous revenues and issuance of debt.

Taxes

Property Taxes are based on 100% of assessed valuation as determined by the Adams County Assessor's Office. Tax rates are set forth in RCW 84.52.043 and collected by the County.

A Retail Sales or Use Tax is collected on every taxable event. A rate of 1.2% of the selling price or value of the article is remitted to the City of Othello.

The City's Hotel/Motel Transient Tax is set at 4% (2% as allowed from the state sales tax and an additional 2% sales tax collected for the City) on the charge for furnishing lodging by hotels, motels, private campgrounds, RV parks, and similar facilities (RCW 67.28.180). These funds are used only for activities, operations and expenditures designed to increase tourism, which includes tourism marketing, operations and capital expenditures of special events, festivals and tourism related facilities designed to attract tourists.

The Utility Tax is levied on Electrical, Natural Gas, and Telephone utilities doing business in the City of Othello. The revenues collected are to be used for capital and current expenses of the City. The current Utility Tax rate is 6%.

A Real Estate Excise Tax is imposed on the sale of real property and dedicated to local capital projects.

Licenses and Permits

Proceeds from the issuance of business licenses and permits have had a slight increase every year for the past six years. Building permits, animal licenses and right-of way permits are also included in this category.

Intergovernmental

Federal grants, state grants, state-shared revenues and entitlements, interlocal grants and intergovernmental services are types of intergovernmental revenues.

Motor Vehicle Fuel Taxes are distributed on a per capita basis to the Street Fund for street construction. A portion of the Motor Vehicle Fuel Tax is also distributed to eligible cities and counties exclusively for criminal justice purposes.

Liquor Excise Taxes are based on liquor sold at state liquor stores and retail sales on wine. Distribution by the State to the City is based on population.

Liquor Board Profits are based on license fees from distributors and retailers. A portion of these profits are distributed to cities.

Intergovernmental service revenues are generated from services that are required to be provided by one unit of government and that are performed by another unit of government such as using a centralized dispatch for the county, fire district and hospital.

Charges for Services

Fees and charges for services include water, sewer, and garbage pickup as well as fees for the pool, ball fields and shelter usage.

Miscellaneous Revenues

This class includes interest on investments, private contributions, and uncategorized revenues.

ISSUANCE OF DEBT -- LONG AND/OR SHORT TERM

Local governments rely on debt for a variety of reasons. The issuance of long-term debt has historically provided a major source for funding capital needs. Because of the high cost of acquiring or replacing capital assets, governments are generally not able to accumulate enough cash from current receipts to pay for necessary improvements. Debt permits governments to acquire assets as needed rather than wait until a sufficient amount of cash has been built up. There are definite limits for various types of debt.

General Obligation Bonds are typically issued to finance improvements that benefit the whole community since the payment of these bonds is from tax revenues and are secured by the full faith and credit of the issuer. The two types of General Obligation Bonds are voted or non-voted. In 1994 the limit of non-voted G.O. debt was increased from 3/4% of assessed valuation to 1 ½% of assessed valuation. This debt limit is the combined debt limit of councilmanic debt, lease purchases, and certificates of participation. For voted general obligation bonds the debt limit is 1% of assessed valuation.

Revenue Bonds are issued to finance facilities that have a user fee or revenue base. These debt instruments are secured by a specific source of revenue. The revenues are either from the operations of the project or a dedicated revenue stream, as opposed to the general taxing powers of the jurisdiction. Revenue bonds are considered less secure than general obligation bonds. Voter approval is not usually necessary to issue revenue bonds; nevertheless, revenue bond issuers are customarily required to set reasonable rates and charges for repayment of the bonds. This may limit the amount of debt that can be supported. Also, revenue bonds have more issuance requirements than G.O. bonds. Issuers may be required to maintain a debt service fund and establish a rate covenant.

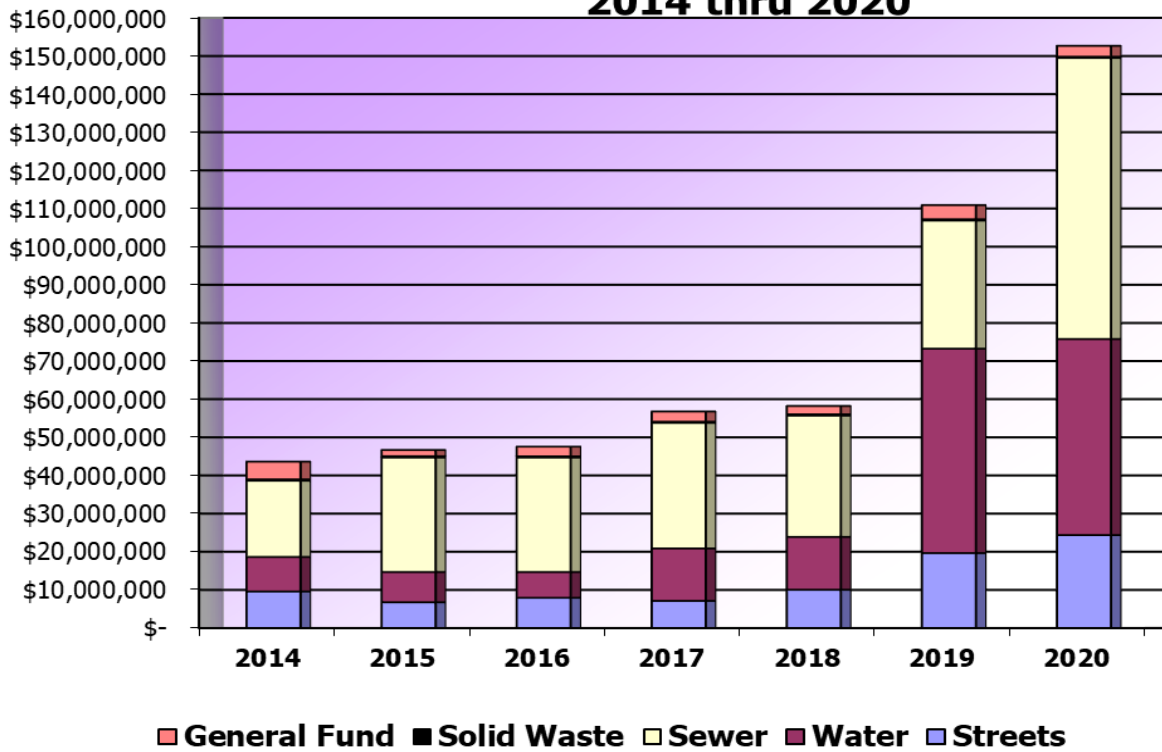
Special Assessment Bonds are local assessments limited to real property within a given area and are based on the special benefit to the property. Local Improvement District assessments benefit specific property owners.

Leasing or Lease Purchasing may be customized to fit the needs of the local government. At the end of the lease, title usually is transferred to the city. A lease on equipment allows payments to be spread over a short period of time. There are some disadvantages to a lease such as higher interest rates and leases do affect debt limitations.

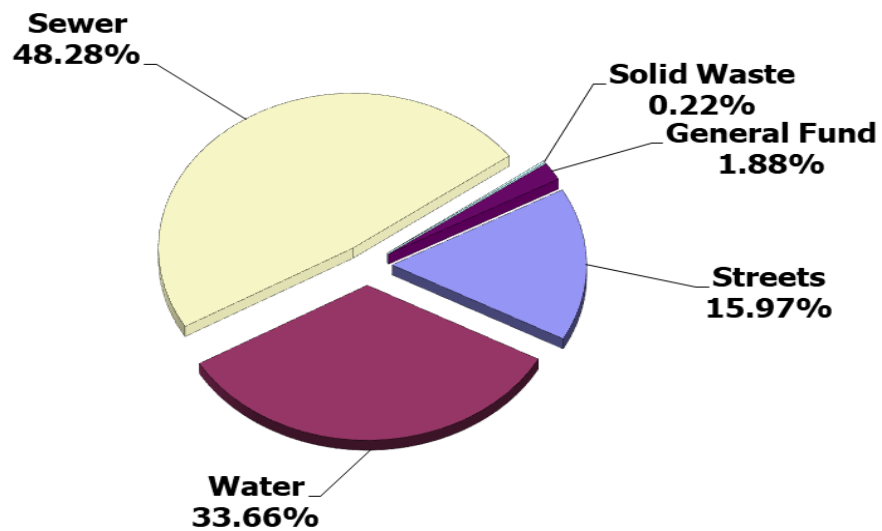
Federal and State Government Loans are available through several agencies such as Department of Community Trade & Economic Development (Public Works Trust Funds Loans), Dept. of Ecology, and the State's LOCAL Program. They are usually low interest loans but sometimes have special requirements or considerations.

Short Term Loans such as Anticipation Notes, Lines of Credit, and Interfund Loans are sometimes used when revenue timing does not match monthly expenditures. The loans are made based on revenues that will be received in the near future.

SIX YEAR CAPITAL FACILITY PLAN HISTORICAL SUMMARY 2014 thru 2020



2020-2025 CAPITAL FACILITY PLAN



**CITY OF OTHELLO
2020 - 2025 CAPITAL FACILITY PLAN**

Department/Project	Source	Year 2020	Year 2021	Year 2022	Year 2023	Year 2024	Year 2025
GENERAL FUND							
General Administration							
PC Replacement	GF Reserves	22,500	22,500	22,500	22,500	22,500	22,500
Server/network Equipment	Shared by funds	126,160					
Phone System	Shared by funds	53,000					
SUBTOTAL GENERAL ADMIN.		201,660	22,500	22,500	22,500	22,500	22,500
Police							
Patrol Car Rotation - on-going	GF Reserves	174,000	116,000	116,000	116,000	116,000	116,000
Dispatch Center Radio Update (8 yrs out, 2027)	GF Reserves						200,000
Dispatch Center Radio recorder (5 yr cycle)	GF Reserves					15,000	
PC Guns (8 yrs out) (2027)	GF Reserves						20,000
PD Body Cameras (4 yr cycle)	GF Reserves	105,700			30,000		
PC Equipment	GF Reserves						
SUBTOTAL POLICE DEPT.		279,700	116,000	116,000	146,000	131,000	336,000
Fire							
Fire Truck	Reserves/Oper	0	0	0	0	750,000	0
SUBTOTAL FIRE DEPT.		0	0	0	0	750,000	0
Parks & Recreation							
Heat Exchange - Pool (10 yr cycle) (for 2029)	Reserves						54,000
Backwash tanks sand replacement - Pool (10 yr cycle) (for 2029)	Reserves						26,000
Farmer's market feasibility study	Grant	50,000					
Park Restrooms	Reserves		160,000				
RCCO - Youth athletic fields	Grant/Reserves	365,000					
SUBTOTAL PARK DEPT.		435,000	160,000	0	0	0	80,000
Library							
Inside electrical upgrade	REET						
Roof replacement	REET						
SUBTOTAL LIBRARY		0	0	0	0	0	0
Total General Fund		\$ 2,863,860	\$ 916,360	\$ 298,500	\$ 168,500	\$ 903,500	\$ 438,500

STREET & TBD FUNDS

Street overlay work	Grant/Reserve	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Street ADA work	Grant/Reserve	100,000	100,000	100,000	100,000	100,000	100,000
Crack & chip seal	Oper/REET	400,000	400,000	400,000	400,000	400,000	400,000
Street Lighting Beautification Project	REET	25,000	25,000	25,000	25,000	25,000	25,000
Main/SR 17	Grant/Reserve			2,000,000			
Safe routes to school programs (Ash St)	Grant/Reserve	818,860					
HAWK main street safety project	Grant/Reserve	755,600					

CITY OF OTHELLO
2020 - 2025 CAPITAL FACILITY PLAN

Department/Project	Source	Year 2020	Year 2021	Year 2022	Year 2023	Year 2024	Year 2025
Road to Booker Property	Reserve				120,000		
12th Ave Reconstruction (Main - Ast)	Grant/Reserve		1,020,000				
Ash St overlay & recon (7th-14th)	Grant/Reserve	952,456					
Lee Road (Broadway - 7th Ave)	Grant/Oper/REET	1,100,000					
Scottsby St Repair	Grant/Reserve	40,000					
Pedestrian & Bicyclist prog (Shady/Scottsby intersection)	Grant/Reserve	164,000	1,500,000				
7th Ave (Scottsby - Columbia)	Grant/Reserve			520,000			
Industrial area (25/29/Bench Rd)	Grant/Local				1,100,000		
7th Ave ADA ramp & Sidewalk improvements	Grant/Local		307,000				
Total Street Fund	\$ 24,377,916	6,205,916	5,152,000	4,825,000	3,545,000	2,325,000	2,325,000

WATER FUND

ASR - Feasibility Study	Grant	155,000					
ASR - Development (treatment facility/injection wdy/modif system)	Grant	500,000					32,000,000
ASR - Long term injection site	Grant/Reserve			3,000,000			
Well #3R replacement	USDA RD/Operating	100,000					
3.5 Million Gallon reservoir	DWSRF/CDBG/LEH	3,400,000					
Well #1U Drilling & Pumpstation	DOH/COMM	1,920,000					
Well #1C Drilling & Pumpstation and Transmission line	Reserve	977,000	300,000				
Normal utility water system construction	Reserve	500,000					
Well #6 VFD & well #6 generator	Grant	1,900,000					
Water line Repair/flow	Reserve	400,000	400,000	400,000	400,000	400,000	400,000
Tower maintenance program	Reserve	237,508					
Water main excursions (fire-flow deficiencies)	Grant						4,000,000
Total Water Department	\$ 51,389,508	8,189,508	2,600,000	3,400,000	400,000	400,000	36,400,000

SEWER FUND

Sewer line repair/new	Grant/Reserve	150,000	150,000	150,000	150,000	150,000	150,000
Sewer lining project	Grant/Reserve	400,000					
Sewer Plant Renovation	Grant/Reserve	416,500					14,000,000
Industrial WWT/Pilot Project	Grant (Commerce)						
Industrial WWT/PReuse Facility	Grant/Reserve	8,000,000					35,000,000
Construction of industrial pre-treatment lagoon	Grant/Reserve						15,000,000
System upgrades to WWT/PReuse facility to increase capacity	Grant/Reserve						
Total Sewer Department	\$ 73,716,500	966,500	8,150,000	150,000	150,000	150,000	64,150,000

SOLID WASTE FUND

Alley Approaches	Oper	55,000	55,000	55,000	55,000	55,000	55,000
Total Solid Waste Department	\$ 330,000	55,000	55,000	55,000	55,000	55,000	55,000

TOTAL CAPITAL FACILITIES PLAN

	\$ 182,677,784	\$ 16,333,284	\$ 16,255,500	\$ 8,568,500	\$ 4,318,500	\$ 3,833,500	\$ 103,368,500
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2020 - 2025 Capital Facility Plan Funding Estimates

Fund Source	2020	2021	2022	2023	2024	2025
GENERAL FUND #001						
Estimated Beginning	735,811	646,860	441,244	234,958	42,993	170,344
Revenues	6,114,732	6,175,879	6,237,638	6,300,014	6,363,015	6,426,645
Grants or Other Funding	833,860	160,000	-	45,000	1,100,000	1,100,000
Available	7,744,403	6,982,739	6,678,883	6,579,972	7,506,008	7,696,989
Operating	6,131,183	6,242,995	6,305,425	6,368,479	6,432,164	6,496,485
C.F.P.	916,360	298,500	138,500	168,500	903,500	438,500
Transfers to Savings	-	-	-	-	-	-
Ending	646,860	441,244	234,958	42,993	170,344	762,003
STREET & TBD FUNDS #101 & #195						
Estimated Beginning	435,426	761,189	1,094,861	1,431,276	1,776,469	2,130,529
Revenues	1,209,933	1,222,032	1,234,253	1,246,595	1,259,061	1,271,652
Grants or Other Funding	5,805,916	4,752,000	4,425,000	3,145,000	1,525,000	1,925,000
Transfer in from Reserves	-	-	-	-	-	-
Available	7,451,275	6,735,221	6,754,113	5,822,871	4,960,530	5,327,181
Operating	580,170	585,972	591,831	597,750	603,727	609,765
Debt PWIF Brdwy/Main St	304,000	302,389	306,006	303,652	301,274	301,274
C.F.P.	5,805,916	4,752,000	4,425,000	3,145,000	1,925,000	1,925,000
Transfers to Savings	-	-	-	-	-	-
Ending	761,189	1,094,861	1,431,276	1,776,469	2,130,529	2,491,142
WATER FUND #401						
Estimated Beginning	451,440	406,395	1,761,592	3,243,185	4,857,111	6,609,551
Revenues	3,602,950	3,894,789	4,050,581	4,212,604	4,381,108	4,556,352
Grants or Other Funding	7,052,000	2,630,000	3,400,000	400,000	400,000	36,400,000
Transfer in from reserves	-	-	-	-	-	-
Available	11,106,390	6,901,184	9,212,173	7,855,789	9,638,219	47,565,906
Operating	2,910,487	2,939,592	2,968,988	2,998,678	3,028,664	3,058,951
Debt Well #7	-	-	-	-	-	-
C.F.P.	7,789,508	2,200,000	3,000,000	-	-	36,000,000
Transfer to savings	-	-	-	-	-	-
Ending	406,395	1,761,592	3,243,185	4,857,111	6,609,554	8,506,955
SEWER FUND #404						
Estimated Beginning	324,029	617,876	1,148,348	1,941,362	3,025,472	4,432,133
Revenues	2,848,098	2,912,908	3,204,199	3,524,618	3,877,080	4,261,788
Grants or Other Funding	565,500	8,150,000	150,000	150,000	150,000	64,150,000
Transfer in from Reserves	-	-	-	-	-	-
Available	3,938,627	11,680,784	4,502,546	5,615,980	7,052,552	72,846,922
Operating	1,409,251	1,437,436	1,466,185	1,495,508	1,525,419	1,555,927
Debt	-	-	-	-	-	-
C.F.P.	565,500	8,150,000	150,000	150,000	150,000	64,150,000
Transfer to savings	945,000	945,000	945,000	945,000	945,000	945,000
Ending	617,876	1,148,348	1,941,362	3,025,472	4,432,133	6,195,995
SOLID WASTE FUND #406						
Estimated Beginning	177,541	239,242	302,110	366,157	431,394	497,833
Revenues	1,491,350	1,506,264	1,521,326	1,536,539	1,551,905	1,567,424
Grants or Other Funding	-	-	-	-	-	-
Transfer in from Reserves	-	-	-	-	-	1
Available	1,668,891	1,745,506	1,823,436	1,902,696	1,983,299	2,065,258
Operating	1,374,649	1,388,395	1,402,279	1,416,302	1,430,465	1,444,770
Debt	-	-	-	-	-	-
C.F.P.	55,000	55,000	55,000	55,000	55,000	55,000
Transfer to savings	-	-	-	-	-	-
Ending	239,242	302,110	366,157	431,394	497,833	565,488



City of Othello
Washington
Ordinance No.1541

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF OTHELLO WASHINGTON,
FIXING THE BUDGET FOR 2020, SETTING FORTH APPROPRIATIONS AND ESTIMATED
REVENUES AND ADOPTING, BY REFERENCE, THE FINAL BUDGET FOR 2020.**

THE CITY COUNCIL OF THE CITY OF OTHELLO DO ORDAIN AS FOLLOWS:

SECTION 1: The Mayor of the City of Othello completed and placed on file with the City Clerk a preliminary budget, including estimates of revenues and expenditures for operations of the city for the fiscal year beginning January 1, 2020 and ending December 31, 2020.

SECTION 2: The City Council has made such adjustments and changes to said preliminary budget, as it deems necessary or proper at the time.

SECTION 3: The City advertised and properly held the statutory public hearings on the budget on October 28, 2019 and November 25, 2019.

SECTION 4: The proposed budget, as revised, was fixed by the City Council on December 2, 2019 and is now on file in the office of the City Clerk, and is hereby adopted by fund, and incorporated herein as set forth, in full, in this ordinance.

SECTION 5: The following is a summary of the totals of estimated appropriations for each separate fund and the aggregate totals for all funds combined:

Fund	Appropriations
General Fund 001	\$ 6,612,885
Street Fund 101	\$ 2,892,592
Park & Recreation Reserve Fund 103	\$ 360,420
Real Property Reserve Fund 104	\$ -
LEOFF Reserve Fund 105	\$ -
Fire Equipment Reserve Fund 106	\$ -
Water Reserve Fund 107	\$ 30,000
Sewer Reserve Fund 108	\$ -
Solid Waste Reserve Fund 109	\$ -
Street Reserve Fund 110	\$ 20,233
Restricted Donations Fund 111	\$ 2,000
Crime Prevention Fund 112	\$ 16,126
Investigation Fund 113	\$ 3,500
Tourism Fund 114	\$ 45,700
General Reserve 115	\$ -
Public Safety Tax 116	\$ 274,021
TBD Fund 195	\$ 438,000

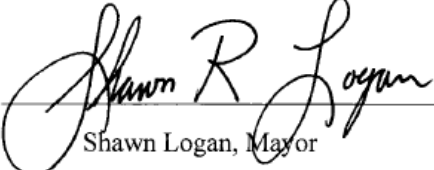
Debt Service/PWTF Broadway Fund 220	\$ 30,233
Debt Service/GO Bonds-Main Street Fund 225	\$ 273,864
Real Estate Excise Tax Fund 335	\$ 55,000
Water Utility Fund 401	\$ 9,981,017
Sewer Utility Fund 404	\$ 2,939,951
Solid Waste Utility Fund 406	\$ 1,429,649
2020 Budget Total	\$ 25,405,191

SECTION 6: The Finance Officer is directed to transmit a copy of the budget, as hereby adopted to the State Auditor's Office, Division of Municipal Corporations, and to the Association of Washington Cities.

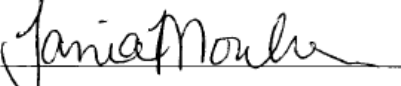
SECTION 7: If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provisions to other persons or circumstances is not affected.

SECTION 8: This ordinance shall take effect and be in force five days after its passage and publication.

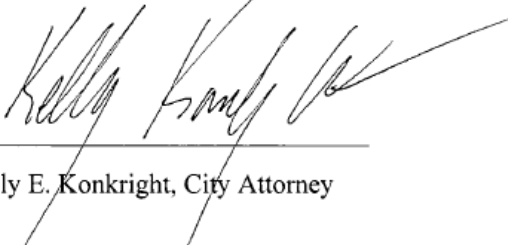
PASSED by the City Council of the City of Othello, Washington, this 2nd day of December 2019.


Shawn Logan, Mayor

ATTEST:


Tania Morelos, City Clerk

APPROVED AS TO FORM:


Kelly E. Konkright, City Attorney

PASSED the 2nd day of December 2019.

APPROVED the 2nd day of December 2019.

PUBLISHED the 11th day of December 2019.



Budget Summary with Ending Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted
001 General Fund						
Beginning Fund Balance	942,630	750,942	766,391	519,780	816,545	735,811
<i>Revenue</i>	5,037,172	4,707,707	4,952,947	5,246,910	5,641,911	6,338,452
<i>Expenditures</i>	(5,227,861)	(4,692,258)	(5,199,557)	(4,950,145)	(5,599,933)	(6,612,885)
Ending Fund Balance	\$ 751,941	\$ 766,391	\$ 519,781	\$ 816,545	\$ 858,523	\$ 461,378
Total Fund Budget	\$ 5,979,802	\$ 5,458,649	\$ 5,719,338	\$ 5,766,690	\$ 6,458,456	\$ 7,074,263
101 Street Fund						
Beginning Fund Balance	535,487	458,566	709,944	661,373	708,624	405,426
<i>Revenue</i>	1,936,434	2,625,648	2,741,634	1,555,837	1,095,996	2,649,876
<i>Expenditures</i>	(2,014,355)	(2,668,121)	(2,790,205)	(1,508,586)	(1,110,142)	(2,892,592)
Ending Fund Balance	\$ 457,566	\$ 416,093	\$ 661,373	\$ 708,624	\$ 694,478	\$ 162,710
Total Fund Budget	\$ 2,471,921	\$ 3,084,213	\$ 3,451,578	\$ 2,217,210	\$ 1,804,620	\$ 3,055,302
103 Park & Rec Reserve Fund						
Beginning Fund Balance	352,377	346,574	201,259	273,748	220,101	231,104
<i>Revenue</i>	497	1,185	101,489	2,988	53,713	353,500
<i>Expenditures</i>	(6,300)	(146,500)	(29,000)	(56,636)	(46,020)	(360,420)
Ending Fund Balance	\$ 346,574	\$ 201,259	\$ 273,748	\$ 220,100	\$ 227,794	\$ 224,184
Total Fund Budget	\$ 352,874	\$ 347,759	\$ 302,748	\$ 276,736	\$ 273,814	\$ 584,604
104 Real Property Reserve Fund						
Beginning Fund Balance	391,590	401,431	408,175	416,539	348,995	289,628
<i>Revenue</i>	19,041	6,743	8,364	39,623	20,880	23,200
<i>Expenditures</i>	(9,200)	-	-	(107,167)	(80,566)	-
Ending Fund Balance	\$ 401,431	\$ 408,175	\$ 416,539	\$ 348,995	\$ 289,309	\$ 312,828
Total Fund Budget	\$ 410,631	\$ 408,175	\$ 416,539	\$ 456,162	\$ 369,875	\$ 312,828
105 LEOFF I Reserves (formerly Gen'l Fund Equipment Reserve Fund)						
Beginning Fund Balance	105,117	115,512	125,992	136,745	148,100	159,725
<i>Revenue</i>	10,394	10,480	10,753	11,356	11,622	11,650
<i>Expenditures</i>	-	-	-	-	-	-
Ending Fund Balance	\$ 115,511	\$ 125,992	\$ 136,745	\$ 148,101	\$ 159,722	\$ 171,375
Total Fund Budget	\$ 115,511	\$ 125,992	\$ 136,745	\$ 148,101	\$ 159,722	\$ 171,375
106 Fire Department Equipment Reserve Fund						
Beginning Fund Balance	190,162	190,388	190,689	293,189	294,110	371,236
<i>Revenue</i>	225	302	102,500	921	77,818	102,130
<i>Expenditures</i>	-	-	-	-	-	-
Ending Fund Balance	\$ 190,387	\$ 190,689	\$ 293,189	\$ 294,110	\$ 371,928	\$ 473,366
Total Fund Budget	\$ 190,387	\$ 190,689	\$ 293,189	\$ 294,110	\$ 371,928	\$ 473,366



Budget Summary with Ending Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted
107 Water Utility Reserve Fund						
Beginning Fund Balance	2,255,621	1,854,739	1,485,087	1,539,038	1,479,713	2,480,290
<i>Revenue</i>	14,118	12,348	613,951	97,686	17,178	13,000
<i>Expenditures</i>	(415,000)	(382,000)	(560,000)	(157,011)	(18,117)	(30,000)
Ending Fund Balance	\$ 1,854,739	\$ 1,485,087	\$ 1,539,038	\$ 1,479,713	\$ 1,478,774	\$ 2,463,290
Total Fund Budget	\$ 2,269,739	\$ 1,867,087	\$ 2,099,038	\$ 1,636,724	\$ 1,496,890	\$ 2,493,290
108 Sewer Utility Reserve Fund						
Beginning Fund Balance	4,982,511	5,961,585	6,847,074	7,346,872	7,484,090	8,853,545
<i>Revenue</i>	979,074	885,489	499,798	294,188	1,387,226	1,060,000
<i>Expenditures</i>	-	-	-	(156,970)	(14,812)	-
Ending Fund Balance	\$ 5,961,585	\$ 6,847,074	\$ 7,346,872	\$ 7,484,090	\$ 8,856,504	\$ 9,913,545
Total Fund Budget	\$ 5,961,585	\$ 6,847,074	\$ 7,346,872	\$ 7,641,060	\$ 8,871,315	\$ 9,913,545
109 Solid Waste Utility Reserve Fund						
Beginning Fund Balance	9,470	9,502	9,553	9,645	9,819	10,041
<i>Revenue</i>	32	51	92	174	212	230
<i>Expenditures</i>	-	-	-	-	-	-
Ending Fund Balance	\$ 9,502	\$ 9,553	\$ 9,645	\$ 9,819	\$ 10,031	\$ 10,271
Total Fund Budget	\$ 9,502	\$ 9,553	\$ 9,645	\$ 9,819	\$ 10,031	\$ 10,271
110 Street Reserve Fund						
Beginning Fund Balance	200,000	204,725	205,805	207,689	211,234	215,733
<i>Revenue</i>	725	1,080	1,884	3,545	4,311	4,500
<i>Expenditures</i>	(16,000)	-	-	-	-	(20,233)
Ending Fund Balance	\$ 184,725	\$ 205,805	\$ 207,689	\$ 211,234	\$ 215,544	\$ 200,000
Total Fund Budget	\$ 200,725	\$ 205,805	\$ 207,689	\$ 211,234	\$ 215,544	\$ 220,233
111 Restricted Donations Fund						
Beginning Fund Balance	1,438	8,588	6,028	1,922	4,820	4,548
<i>Revenue</i>	8,607	6,440	2,314	4,698	7,186	5,800
<i>Expenditures</i>	(1,457)	(9,000)	(6,420)	(1,800)	(9,365)	(2,000)
Ending Fund Balance	\$ 8,588	\$ 6,028	\$ 1,922	\$ 4,820	\$ 2,642	\$ 8,348
Total Fund Budget	\$ 10,045	\$ 15,028	\$ 8,342	\$ 6,620	\$ 12,006	\$ 10,348
112 Crime Prevention Fund						
Beginning Fund Balance	\$ -	\$ 5,393	\$ 8,973	\$ 8,225	\$ 5,475	\$ 5,676
<i>Revenue</i>	\$ 9,172	\$ 9,502	\$ 7,719	\$ 4,502	\$ 6,125	\$ 10,450
<i>Expenditures</i>	\$ (3,779)	\$ (5,922)	\$ (8,467)	\$ (7,252)	\$ (8,101)	\$ (16,126)
Ending Fund Balance	\$ 5,393	\$ 8,973	\$ 8,225	\$ 5,475	\$ 3,499	\$ -
Total Fund Budget	\$ 9,172	\$ 14,895	\$ 16,692	\$ 12,727	\$ 11,600	\$ 16,126



Budget Summary with Ending Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted
113 Investigation Fund						
Beginning Fund Balance	\$ -	\$ 73	\$ 2,754	\$ 2,627	\$ 6,299	\$ 4,599
<i>Revenue</i>	\$ 73	\$ 2,701	\$ 57	\$ 3,752	\$ 2,245	\$ 500
<i>Expenditures</i>	\$ -	\$ (20)	\$ (183)	\$ (80)	\$ (3,362)	\$ (3,500)
Ending Fund Balance	\$ 73	\$ 2,754	\$ 2,628	\$ 6,299	\$ 5,182	\$ 1,599
Total Fund Budget	\$ 73	\$ 2,774	\$ 2,811	\$ 6,379	\$ 8,543	\$ 5,099
114 Tourism Fund						
Beginning Fund Balance	45,568	42,400	46,942	41,157	44,430	30,162
<i>Revenue</i>	38,377	44,130	50,850	50,123	48,839	45,600
<i>Expenditures</i>	(41,545)	(39,587)	(56,635)	(46,850)	(53,500)	(45,700)
Ending Fund Balance	\$ 42,400	\$ 46,942	\$ 41,157	\$ 44,430	\$ 39,769	\$ 30,062
Total Fund Budget	\$ 83,945	\$ 86,529	\$ 97,792	\$ 91,280	\$ 93,269	\$ 75,762
115 General Reserve Fund						
Beginning Fund Balance	-	-	-	-	-	50,000
<i>Revenue</i>	-	-	-	-	50,000	-
<i>Expenditures</i>	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
Total Fund Budget	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
116 Public Safety Tax						
Beginning Fund Balance	-	-	-	-	-	-
<i>Revenue</i>	-	-	-	-	-	295,000
<i>Expenditures</i>	-	-	-	-	-	(274,021)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,979
Total Fund Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 295,000
140 Utility Tax Fund						
Beginning Fund Balance	91,853	182,163	111,836	-	-	-
<i>Revenue</i>	1,199,858	1,099,019	1,758,926	-	-	-
<i>Expenditures</i>	(1,109,584)	(1,169,345)	(1,870,762)	-	-	-
Ending Fund Balance	\$ 182,127	\$ 111,836	\$ -	\$ -	\$ -	\$ -
Total Fund Budget	\$ 1,291,711	\$ 1,281,182	\$ 1,870,762	\$ -	\$ -	\$ -
195 Transportation Benefit District Fund						
Beginning Fund Balance	-	-	24,866	54,438	173,789	30,000
<i>Revenue</i>	-	24,866	356,976	369,299	904,341	408,000
<i>Expenditures</i>	-	-	(327,404)	(249,948)	(1,057,776)	(438,000)
Ending Fund Balance	\$ -	\$ 24,866	\$ 54,438	\$ 173,789	\$ 20,354	\$ -
Total Fund Budget	\$ -	\$ 24,866	\$ 381,842	\$ 423,737	\$ 1,078,130	\$ 438,000



Budget Summary with Ending Fund Balance

	2015	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Actual	Actual	Adopted
220 Debt Service - PWTF Broadway						
Beginning Fund Balance	1	0	-	-	-	-
<i>Revenue</i>	30,816	30,817	30,671	30,525	30,379	30,233
<i>Expenditures</i>	(30,817)	(30,817)	(30,671)	(30,525)	(30,379)	(30,233)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Budget	\$ 30,817	\$ 30,817	\$ 30,671	\$ 30,525	\$ 30,379	\$ 30,233
223 Debt Service - SR 24 PWTF Loan						
Beginning Fund Balance	-	-	-	-	-	-
<i>Revenue</i>	-	-	-	-	-	-
<i>Expenditures</i>	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
225 Debt Service - Main Street Construction Bonds						
Beginning Fund Balance	243	0	-	-	-	-
<i>Revenue</i>	134,274	244,091	2,417,826	271,106	275,021	273,864
<i>Expenditures</i>	(134,516)	(244,091)	(2,417,826)	(271,106)	(275,021)	(273,864)
Ending Fund Balance	\$ 1	\$ 0	\$ -	\$ -	\$ -	\$ -
Total Fund Budget	\$ 134,517	\$ 244,092	\$ 2,417,826	\$ 271,106	\$ 275,021	\$ 273,864
231 Debt Service - City Hall Refunding Bond						
Beginning Fund Balance	3	-	-	-	-	-
<i>Revenue</i>	184,652	-	-	-	-	-
<i>Expenditures</i>	(184,655)	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Budget	\$ 184,655	\$ -	\$ -	\$ -	\$ -	\$ -
335 Real Estate Excise Tax Fund						
Beginning Fund Balance	14,395	81,267	103,268	16,491	63,052	38,919
<i>Revenue</i>	112,108	67,219	61,428	71,561	77,444	63,200
<i>Expenditures</i>	(45,236)	(45,223)	(148,200)	(25,000)	(95,292)	(55,000)
Ending Fund Balance	\$ 81,267	\$ 103,264	\$ 16,496	\$ 63,052	\$ 45,204	\$ 47,119
Total Fund Budget	\$ 126,503	\$ 148,486	\$ 164,696	\$ 88,052	\$ 140,496	\$ 102,119
401 Water Utility Fund						
Beginning Fund Balance	1,065,959	498,496	209,466	806,229	60,572	451,440
<i>Revenue</i>	3,173,748	3,251,529	3,728,856	3,363,335	3,774,841	9,732,583
<i>Expenditures</i>	(3,741,210)	(3,546,708)	(3,132,093)	(4,108,992)	(3,792,805)	(9,981,017)
Ending Fund Balance	\$ 498,497	\$ 203,317	\$ 806,229	\$ 60,572	\$ 42,608	\$ 203,006
Total Fund Budget	\$ 4,239,707	\$ 3,750,026	\$ 3,938,322	\$ 4,169,564	\$ 3,835,413	\$ 10,184,023



Budget Summary with Ending Fund Balance

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted
404 Sewer Utility Fund						
Beginning Fund Balance	281,786	234,088	77,088	226,257	594,560	324,029
<i>Revenue</i>	1,446,294	1,618,277	2,569,857	2,311,474	2,357,591	2,698,098
<i>Expenditures</i>	(1,493,992)	(1,475,278)	(2,420,688)	(1,943,171)	(2,656,884)	(2,939,951)
Ending Fund Balance	\$ 234,088	\$ 377,088	\$ 226,257	\$ 594,560	\$ 295,268	\$ 82,176
Total Fund Budget	\$ 1,728,080	\$ 1,852,365	\$ 2,646,945	\$ 2,537,731	\$ 2,952,152	\$ 3,022,127

406 Solid Waste Utility Fund						
Beginning Fund Balance	101,809	80,455	30,703	69,863	73,283	177,541
<i>Revenue</i>	1,102,645	1,184,306	1,293,290	1,363,979	1,459,224	1,491,350
<i>Expenditures</i>	(1,124,000)	(1,234,058)	(1,254,130)	(1,360,559)	(1,382,331)	(1,429,649)
Ending Fund Balance	\$ 80,454	\$ 30,703	\$ 69,863	\$ 73,283	\$ 150,176	\$ 239,242
Total Fund Budget	\$ 1,204,454	\$ 1,264,761	\$ 1,323,993	\$ 1,433,842	\$ 1,532,507	\$ 1,668,891

-----All Funds Combined-----						
Beginning Fund Balance	\$ 11,568,020	\$ 11,426,886	\$ 11,571,893	\$ 12,631,827	\$ 12,747,609	\$ 14,869,453
<i>Revenue</i>	\$ 15,438,336	\$ 15,833,931	\$ 21,312,182	\$ 15,097,582	\$ 17,304,102	\$ 25,611,216
<i>Expenditures</i>	\$ (15,599,507)	\$ (15,688,928)	\$ (20,252,241)	\$ (14,981,798)	\$ (16,234,403)	\$ (25,405,190)
Ending Fund Balance	\$ 11,406,849	\$ 11,571,889	\$ 12,631,834	\$ 12,747,611	\$ 13,817,308	\$ 15,054,499
Total Fund Budget	\$ 27,006,356	\$ 27,260,817	\$ 32,884,075	\$ 27,729,409	\$ 30,051,711	\$ 40,459,690

Total Expenditures	\$ 25,405,190
2020 Budget Ordinance No. 1541	\$ 25,405,191



Budget Summary with Ending Fund Balance

2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted
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**CITY OF OTHELLO
2020 Revenue Budget
General Fund 001**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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GENERAL FUND REVENUES

BEGINNING FUND BALANCE	942,630	750,942	766,391	519,780	816,545	735,811
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TAXES:

Real/Personal Property Tax	1,537,110	1,565,368	1,596,826	1,602,989	1,649,824	1,760,654
Local Retail Sales Tax (50% split with Stree	683,932	725,102	767,660	788,094	795,989	770,000
Special Purpose Sales Tax (LE)					202,281	
Natural gas tax from the state				285,311	417,713	370,000
Criminal Justice - Local	103,711	112,394	117,235	126,800.46	142,383	146,000
Electricity				537,799.30	530,391	550,000
Natural Gas				102,252	99,265	100,000
Cable						
Telephone				152,144	135,010	160,000
Water 10%				319,599	353,693	350,705
Sewer 15%				312,816	350,989	396,570
Gambling Taxes - Pull Tabs	424	1,129	243	217	264	300
Amusement Games	1,033	296	27	27	29	50
Leasehold Excise Tax	994	1,565	3,034	3,799	1,652	2,000
Total Taxes	2,327,204	2,405,854	2,485,025	4,231,848	4,679,484	4,606,279

PERMITS & LICENSES:

Dance Permits	900	0	900	150	700	500
Cabaret Licenses	50	450	900	450	450	900
Franchise Fees	12,413	11,112	9,009	8,946	8,238	8,500
Cable TV Franchise Fee	0					
Business License - General	49,185	53,375	51,950	67,320	49,639	56,000
Solicitor Permit	900		100	800		
Building Permits	169,690	154,639	74,409	183,744	209,625	150,000
Placement Permits						
Animal License	6,736	5,705	4,795			
Chicken License	10	20	20	10	10	20
Commercial Kennel Permit						
Gun Permits	4,218	3,948	4,284	5,576	4,295	5,000
Yard Sale Permits	1,296	1,458	1,227	1,936	1,970	1,500
Display on Public Property	25	25	25			
Business License - Penalties	2,009	1,279	1,269	2,149	622	1,300
Total Permits & Licenses	247,431	232,010	148,887	271,081	275,549	223,720

INTERGOVERNMENTAL: Federal Direct & Indirect

CDBG - Police Computers	0	0				
US Dep of Justice		3,949	1,886	1,425	1,003	1,000
HUD - Planning Only (Comp Plan/ Crit Areas)		24,000	19,297	4,703		
WASPC - Equipment Grant	0	0				
DOJ/DOComm. Crime Victims Grant	3,595	0				
Police Grant	0	0				
RUAD/EULD Grant	0	0				
WASPC - Equipment Grant	0	0			2,000	
WA traffic safety commission		313	1,993	568	175	400
Total Federal Grants	3,595	28,262	23,177	6,696	3,178	1,400

INTERGOVERNMENTAL: State Grants

YAF GRANT	0	0	0		0	0
Traffic Commission Grants	0	0	0		0	0
CTED - Stop Grant	0	0	0		0	0
D.C.T.E.D - Planning Grant	0	0	0		0	0
WA State Archives Grant	0	0	0		0	0
WSLEA Grant	0	0	0		0	0
Total State Grants	0	0	0	0	0	0

INTERGOVERNMENTAL: State Shared Revenue & Entitlements

City Assistance	35,358	81,825	108,451	121,383	113,863	110,000
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CITY OF OTHELLO
2020 Revenue Budget
General Fund 001

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Sales Tax Mitigation	95,077	94,448	94,241	78,432	38,523	56,000
Criminal Justice Assistance Program						
Criminal Justice - High Crimes	65,155	53,560	10,530			
Criminal Justice - Population	6,359	10,758	6,521	2,371	2,479	2,700
Criminal Justice - Special Programs	7,534	7,813	8,081	8,568	8,919	500
Criminal Justice - Driving Safety	1,166	1,213	1,193	1,208	1,152	1,200
Liquor Excise Tax	20,950	36,299	37,959	41,327	45,216	48,000
Liquor Board Profits	67,426	67,019	66,488	67,737	67,415	68,000
Total State Revenues	299,024	352,935	333,463	321,026	277,567	286,400

INTERGOVERNMENTAL: Interlocal Grants & Intergovernmental Services

In-Lieu\Taxes - OHA	10,678	3,265	19,665		8,162	7,000
County contribution to walk path project						
County Switch-Property Tax Levy	0	0				
Adams County Runaway Grant						
Firing Range Fees						
ACL D - MCL Payment						
Reimb - School Resource Officer	29,194	40,500	44,307	50,063	43,713	47,580
INET Reimbursement Grant						
Adams County Sex Offender Fee	300					
Police - Address Verification	225	0				
Police - Polygraph Test						
Adams County Dispatch Services						
Othello Hospital Dispatch Services	25,642	12,821	17,095	17,479	17,607	18,000
ACFD #5 Dispatch Services	7,996	10,111	8,273	8,439	8,609	8,800
Total Other Government Revenues	74,035	66,696	89,340	75,981	78,090	81,380
Total Intergovernmental	376,654	447,893	445,980	403,703	358,835	369,180

CHARGES FOR SERVICES:

Pool Concessions - Taxable	11,553	10,193	8,838	2,842	1,896	1,060
Park Concessions - Taxable		939	10,859	8,146	9,412	15,000
Pool Concessions - No Tax	7,261	7,515	11,865	11,453	8,563	5,118
Park Concessions - No Tax		2,770	6,669	5,391	1,681	2,729
Design Standards Book	315	105	70	245	95	150
Polygraph Reimbursement		450				
Misc. Services & Reports	79	1,364	475	882	1,176	1,000
Finger Printing	1,090	1,370	1,916	2,006	1,620	1,500
Photocopies	330	168	176	119	38	50
Reimburse Engineering Services	30,574	108,164	15,453	53,337	34,195	35,000
Sandhill Crane Fest Office Services			208			
Animal Control & Shelter	2,480	1,221	1,590			
Plan Check Fee	50,644	80,850	24,799	67,881	90,460	50,000
Planning & Zoning Fees	4,190	803	1,220	1,412	3,909	2,000
Platting Fees	2,450	1,850	1,500	250	500	250
Water Rights Compensation				10,050	4,000	6,500
Park & Recreation Revenue	3,203	11,534	3,991	3,464	533	
Flag Football				50		
Junior Soccer				3,020	5,331	2,500
Swimming Pool Fees	51,901	46,789	50,755	60,445	53,572	55,000
BBQ - Rental Fees						
Ballfield/Concession Stand Use Fees	3,820	5,425	3,320	4,520	4,615	4,500
Pool-Fitness Hour/Lap Swim	0					
Swimming Lessons	6,510	7,719	9,455	12,050	8,316	7,000
Softball Tournaments	0					
City Trips & Tours	0					
Park/Rec Events Admiss.	750					
Little League - Registration			21,815	22,618	15,184	16,000
Little League - Sponsorship			8,000	5,118	3,800	4,000
Flag Football				5,853	3,147	4,000
Tennis Court rentals						
Swim Team Pool Rental	3,000	3,000	3,000	3,250	3,250	

**CITY OF OTHELLO
2020 Revenue Budget
General Fund 001**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Shelter Reservation Fees	8,065	8,760	8,875	8,475	9,998	8,600
Total Charges for Services	188,215	300,990	194,848	292,878	265,291	221,957
FINES & FORFEITS	0					
Total Fines and Forfeits	0	0	0	0	0	0
MISCELLANEOUS:						
Investment Interest	2,395	2,399	2,493	3,759	14,039	4,750
Interest on Property Tax	812	1,113	1,859	3,058	4,649	4,700
Rental - Ceremony Scissors	140	0				
Municipal Bldg Use	325	75	75	275	75	100
Bldg Rent - Library	15,000	15,000	15,000	13,750	16,250	15,000
Private Source Grants						
OSD half of Tennis court proj (up to \$20k)			22,614			
Sale/Salvage - Junk	1,612	215	0			
Confiscated/Forfeited Property	0	0				
Other Judgements & Settlements						
WCIA Insur. Recovery		13,018	14,267			
WCIA Policer Lexipol Reimbursement	1,000	1,000				
Cashier's overages/shortages	-129	116	79	-71	132	0
Other Misc. Revenues	5,071	14,491	9,350	4,682	7,126	4,000
Hospital's Irrigation						
Dog Pound Electricity - Reimburse						
Police Training - Reimbursement	5,019	5,754	2,080		887	
Refund - AWC Retro Refund	0	0	932	2,457		
Refund - Avista Lighting Retrofit		2,765			3,317	0
Misc. Revenue - Reimbursements						
Refund - Safebuilt Back Payment					500	
State L & I Refund			2,718			
Big Bend Electric Refund	2,190	4,439	6,445	8,882	8,589	7,000
Booker Auction Commission				3,821	343	0
Non-Rev/State Building Code Fee	357	267	268	1,559	2,075	700
Non-Rev/ Event Sales Tax	4,397	4,198	5,265	5,228	4,771	5,000
Prior Year(s) Corrections						
Misc Non Revenue						
Total Miscellaneous	38,189	64,850	83,444	47,400	62,752	41,250
OTHER FINANCING SOURCES						
Proceeds - Sale of Fixed Assets						
Insurance Recoveries						
Total Other Financing Sources	0	0	0	0	0	0
TRANSFERS BETWEEN FUNDS:						
TRS-IN Fund 401/Hydrant Utility Tax	53,536	53,792				
TRS-IN Strts/Computer Tech	6,000	0	0			
TRS-IN Wtr/Computer Tech	3,000	0	0			
TRS-IN Swr/Computer Tech	1,000	0	0			
TRS IN-Utility Tax 50%	681,994	1,003,095	1,553,528			
TRS IN - General Fund Allocations (Water)	412,466	0				\$ 375,039
TRS IN - General Fund Allocations (Sewer)	184,185	0				\$ 193,117
TRS IN - General Fund Allocations (Solid Wa	116,715	0				\$ 147,176
TRS IN - General Fund Allocations (Street)	206,144	0				\$ 160,734
TRS IN - REET 135 Police Vehicle	45,236	45,223				
TRS IN - UT 140 Park Restroom						
TRS IN - Donations K-9 Program						
TRS IN - Utility Tax G.O.Debt						
TRS IN - Utility Tax/PW New Truck						
TRS IN - Utility Tax/2 police cars	88,913					
TRS IN - Utility Tax/ CH AC	53,990		21,234			
TRS IN - Tennis Court From Reserve (103)	6,300		20,000			
TRS IN - Skate Park From Reserve (103)		146,500				
TRS IN - Skate Park From donation (TH)		7,500				
TRS IN - Park restrooms						
TRS IN - Pool Reapir						

**CITY OF OTHELLO
2020 Revenue Budget
General Fund 001**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Total Transfers Between Funds	1,859,478	1,256,110	1,594,762	-	-	876,066
TOTAL NEW REVENUES	5,037,172	4,707,707	4,952,947	5,246,910	5,641,911	6,338,452
Beginning Fund Balance	942,630	750,942	766,391	519,780	816,545	735,811
TOTAL GENERAL FUND REVENUES	5,979,802	5,458,649	5,719,337	5,766,690	6,458,456	7,074,263

**CITY OF OTHELLO
2020 Expenditure Budget
General Fund 001**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
<u>GENERAL FUND EXPENDITURES</u>						
GENERAL ADMINISTRATION						
LEGISLATIVE						
Code Book Update	3,987	3,781	2,784	3,054	1,678	6,000
Advertising-Legal Publications	1,152	2,946	1,778	2,867	2,446	2,800
Adams County Recording Fees	309	152	0	35		
Salaries - Council	28,301	31,375	30,325	32,300	31,600	38,400
Salaries - Mayor	9,000	9,300	10,320	8,000		
Benefits - Council	2,345	2,617	2,489	2,617	2,589	2,752
Benefits - Mayor	733	763	832	638		
Supplies - Council	0	42				
Publications						
Telephone - Mayor	1,270	1,021	1,276	918	697	800
Air Cards - Council Computers	120	0				
Mayor/Council Travel	3,195	2,465	2,899	4,848	3,631	3,500
Travel/Lodging/Meals/Mileage	102	0	229		210	
Retreat Costs	130	172	190	164	260	200
Contingency Exp-Mayor Approved	651	239	448	382		500
Education/Conferences	1,025	655	470	1,070	45	800
Adams Co. (Election costs)	0		2,044		1,706	
Voters Registration Cost	3,471	6,823	5,613	6,181	6,193	6,200
Legislative Total	55,790	62,352	61,697	63,074	51,056	61,952
JUDICIAL						
County Prosecutor	75,000	98,184	86,946	89,553.94	92,241	92,241
Judicial Total	75,000	98,184	86,946	89,554	92,241	92,241
EXECUTIVE - Administrator						
Salary - Administrator	117,300	122,500	124,978	128,030	140,000	150,114
Salary - Admin. Secretary	45,574	42,486	27,952	29,896	37,326	47,438
Salary - Sec						
Benefits - Administrator	36,621	39,399	41,361	42,727	49,311	48,362
Benefits - Admin. Secretary	23,482	23,181	16,626	19,730	21,512	27,466
Benefits - Sec						
Small Tools & Equipment		13	0		55	
Professional Services-Labor	196	196	22,918	0		0
I-Pad Aircard	750	639	756	445	700	0
Travel/Lodging/Meals/Mileage	1,420	3,238	3,119	2,399	4,976	5,000
Advertising			0			
Administration Educ\Conf	645	1,831	1,340	595	1,819	1,800
Dues - Administrator	151	315	0	326	324	250
Executive Total	226,140	233,797	239,049	224,148	256,022	280,430
CIVIL SERVICE TESTING						
Civil Service Supplies	51	184	158	96		500
Civil Services - Prof Services	980	1,008	1,036	1,064	89	0
Civil Service Postage	64	140	81	21	1	100
Civil Service Advertising	0	0	170	0		100
Civil Service Testing Total	1,095	1,332	1,445	1,181	90	700
FINANCIAL SERVICES						
Salary - Finance Officer	99,000	104,040	107,235	110,578	117,557	119,373
Salary - Vacant						
Salary - Deputy Finance Officer	57,133	58,275	62,169	64,302	67,555	80,392
Benefits - Employment Security						
Benefits - Finance Officer	33,369	36,145	37,887	39,432	41,056	42,363
Benefits - Vacant						
Benefits - Deputy Finance Officer	25,669	27,232	28,698	29,620	30,554	37,603
Office & Operating Supplies			71			
Publications - Budget Book						
Small Tools & Equipment	1,268	473	0	108	4,260	2,000
State Audit	23,644	25,974	0	27,737	5,967	28,000
Microflex Recovery Fee	49	12	0	0		
Professional Services	273	133	119	9,641	10,236	10,868
Travel/Lodging/Meals/Mileage	994	844	603	1,537	1,835	1,800
Advertising		39				

CITY OF OTHELLO
2020 Expenditure Budget
General Fund 001

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Miscellaneous						
Training						
Finance Education\Conferences	998	1,003	1,025	935	1,405	1,600
Bank Charges	147	0		30	952	950
Financial Services	242,544	254,171	237,804	283,920	281,377	324,948

RECORDS SERVICES

Salary - Admin Secretary						
Salary - City Clerk	73,076	72,950	74,186	57,868	48,328	54,000
Salary - Admin Temp	7,731	4,308	1,860	480		
Salary - Receptionist/Clerk	45,638	47,740	50,962	45,784	48,774	49,401
Salary - Utility Billing Clerk						
Overtime	265	584	917	339	95	1,000
Benefits - Misc	1,480	652	699	944	9,619	1,000
Benefits - Records						
Benefits - Admin Secretary						
Benefits - City Clerk	28,401	29,937	29,936	27,928	26,570	28,991
Benefits - Admin Temp	692	398	165	42		
Benefits - Receptionist/Clerk	23,494	25,145	27,522	25,760	26,624	28,179
Benefits - Utility Billing Clerk		0				
Benefits - Overtime	45	113	180	70	20	150
Office & Operating Supplies	15,723	14,331	15,354	16,401	14,063	16,000
Publications	168	168	0	0		200
Professional Services	0			2,055		
Web Hosting - Code Publishing	0					
Postage Meter Charges	2,926	1,479	2,892	1,481	2,192	3,000
Postage	1,578	3,542	2,036	4,204	2,569	3,200
Telephone	7,065	6,982	5,703	7,704	7,007	7,100
Travel/Lodging/Meals/Mileage	1,657	2,084	1,081	846	1,464	2,000
Advertising - Other	815	1,439	2,898	1,940	1,100	1,000
Clerks Education\Conferences	1,865	486	550	894	2,145	3,000
Fees & Dues	552	645	330	485	558	600
Printing Costs	0	0	0	0		1,000
Prof. Services - Boarddocs	582	582	583	583	584	600
Records Services Total	213,752	213,564	217,855	195,808	191,710	200,421

FACILITIES

Bldg. Operating Supplies	3,761	5,109	2,909	3,534	3,136	5,000
Fuel - General Gov't Use						
Minor Equip/Office						
Janitorial Services	15,818	13,819	15,917	20,855	21,702	20,000
City Hall Electricity	27,079	27,008	27,067	27,595	28,044	28,500
City Hall Natural Gas	7,484	6,282	5,935	5,807	7,290	7,000
City Hall Wtr\Swr Usage	5,100	5,441	4,773	5,664	5,920	6,000
Bldg. Repairs & Maint	10,855	9,231	31,446	10,749	13,107	14,250
Minor Equip. Repairs & Maint.						
Vehicle Repairs & Maint.			493	0		500
City Hall Grounds Maint	485	3,139	14,605	175	1,170	8,000
Facilities Total	70,582	70,029	103,146	74,378	80,368	89,250

RISK MANAGEMENT

WCIA - Auto Physical Damage	13,599	13,876	13,828	14,279	14,594	15,324
WCIA - Boiler, Machinery	875	850	870	875	1,351	1,419
WCIA - Crime/Fidelity	432	413	403	388	354	372
WCIA - Liability Insurance	142,241	129,359	137,209	132,529	136,504	136,505
WCIA - Property	28,531	28,241	28,203	34,275	40,400	42,420
Risk Management Total	185,678	172,739	180,513	182,346	193,203	196,039

LEGAL

Attorney Contract	132,433	75,654	58,799	69,209	104,093	75,000
Ogden Murphy Wallace	596	0				
Legal Total	133,029	75,654	58,799	69,209	104,093	75,000

**CITY OF OTHELLO
2020 Expenditure Budget
General Fund 001**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
INFORMATION SYSTEMS TECHNOLOGY						
Salary - Info Tech	62,900	75,362	43,179	56,214	78,300	83,000
Benefits - Info Tech	26,696	31,055	17,612	26,607	32,771	34,914
Office & Operating Supplies	337	461	278	885	320	500
Fuel - Info Tech	200	0	0	0		0
Small Tools & Equip.	1,136	478	92	3,237	3,300	4,000
Prof Services - Info Tech	13,975	18,000	24,046	21,390	26,244	24,000
Communications - Info Tech	1,839	1,322	1,277	683	1,680	1,300
Prof Services - Noel Communications	3,895	3,895	3,895	3,963	6,060	4,000
Travel/Lodging/Meals/Mileage	1,339	1,500	0	528	704	2,000
Repair & Maint. - Info Tech	2,570	2,500	0	0	256	5,000
Miscellaneous & Training	1,244	1,890	157	931	1,412	2,500
Fees & Dues - Info Tech	1,080	1,150	107	182	634	1,000
Infomration Systems Technology Total	117,212	137,613	90,642	114,620	151,682	162,214
OTHER GENERAL GOVERNMENTAL						
Central Services - Salary					(444,190)	
Central Services - Benefits					(194,261)	
Central Services - Office & Operating supplies					(19,758)	
Central Services - Professional Services		(901,195)	(850,496)	(823,541)	(172,419)	
Grant Writer - Professional services (1/4)			7,913	16,192	16,383	15,000
Miscellaneous						
Adams County visitors guide	725	725	725	725	725	725
Grant County visitors guide				0	875	800
Employee Awards	649	770	316	0	228	400
City Safety Committee	1,110	791	760	1,041	141	2,000
Fees - AWC	4,805	4,906	4,998	5,307	5,545	5,742
City Dues & Fees	1,049	280	322	280	336	500
Fourth of July Fireworks	10,000	10,000	10,000	10,000	13,000	13,000
Adams County Dev Council Fee	4,197	4,331	4,496	4,549		4,655
Annual Cleanup	408		233			
Refund - Leasehold Excise Tax	0					
Food & Beverage/Meetings	673	65	259	5		400
Tourism Radio Station - Maint & Repair	0					
Miscellaneous	447	245	593	(1,826)	(991)	2,000
Weed Abatement-City Lots	123	123	48	198	138	275
Other General Governmental Total	24,186	(878,960)	(819,834)	(787,071)	(794,249)	45,497
COMMUNITY SERVICES						
Literacy Council	0					
Adams County Health	1,768	2,066	2,089	2,181	2,253	2,256
Total Community Services	1,768	2,066	2,089	2,181	2,253	2,256
TOTAL GENERAL ADMINISTRATION	1,346,776	442,541	460,151	513,349	609,847	1,530,948
NON-EXPENDITURES						
Non-Exp/State Building Code Fee						
Non-Exp/Sales Tax Remittance	8,997	7,737	10,974	11,861	10,186	11,400
Non-Expenditure Total	8,997	7,737	10,974	11,861	10,186	11,400
CAPITAL EXPENDITURES						
CH - HVAC					1,549	
Backup Upgrades			15,425		3,919	
PC Replacement	7,051	7,004	17,168	14,631	22,669	18,200
PC 365 Lic		3,000			5,304	
UPS network infrastructure					5,278	
New Network Switch	4,785		4,000			5,000
Exchange Migration into the cloud			2,628		(779)	
Beautification Committee (St Lighting)		25,000				
New Phone System		9,974	945			
Drone					2,028	
12 new chairs in Council Chambers					2,969	

CITY OF OTHELLO
2020 Expenditure Budget
General Fund 001

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Camera System						
Council Projector System					1,305	
City Camera						1,500
Compute support contract						2,400
Domain Controller						1,200
City Hall Routing Network-RE-IP						5,900
Network support contract						1,700
Phones						10,600
Server Room						8,900
Capital Expenditures Total	11,836	44,978	40,165	14,631	44,242	55,400

TRANSFERS

TRS - Fund 401 Hydrant Costs	13,650	13,560	13,770	13,900	50,000	13,902
General Reserve (115)					13,900	
TRS - Strts (PW)\Code Enforce						
TRS - Park Mitigation ('06, '07, '08)						
Transfers Total	13,650	13,560	13,770	13,900	63,900	13,902

TOTAL NON-OPERATING EXPENDITURES	34,483	66,275	64,909	40,392	118,328	80,702
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GRAND TOTAL- GEN'L ADMIN	1,381,259	508,816	525,061	553,741	728,174	1,611,650
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**POLICE DEPARTMENT
ADMINISTRATION**

Payments to LEOFF I Retirees	6,514	6,294	6,600	8,040	7,588	7,000
Benefits-LEOFF I Med	63,664	54,462	54,248	51,209	74,453	60,000
Benefits-LEOFF I L/T Care Ins.	16,523	5,429	6,580	9,786	3,197	9,800
Sales & Use Tax	0					
Total Administration	86,701	66,184	67,429	69,036	85,238	76,800

POLICE OPERATIONS

Salary - Chief	90,833	96,600	100,720	100,503	102,513	107,000
Salary - Sergeant #1 - Josue Silva	71,287	75,724	84,056	86,633	88,507	92,399
Salary - Assistant Chief - Dave Rehaume	82,108	86,213	87,965	95,040	96,941	100,818
Salary - Sergeant #2 - Brent McFarlane	71,146	78,075	79,050	82,622	87,781	93,289
Salary - Sergeant #3 - Aaron Garza	77,787	82,835	90,331	91,668	94,070	95,960
Salary - Sergeant #4 - S Anderson		53,550	55,903	77,873	82,619	90,741
Overtime	63,925	96,084	83,052	106,605	107,997	110,000
Reserves	0					
Translators	1,262	1,126	735	734	560	1,000
Benefits - Chief	29,156	31,574	31,501	31,249	31,465	31,804
Benefits - Sergeant #1 - Josue Silva	26,609	28,718	29,337	29,336	29,481	32,995
Benefits - Assistant Chief - Dave Rehaume	26,110	27,383	27,936	29,094	30,828	31,002
Benefits - Sergeant #2 - Brent McFarlane	26,638	29,020	28,889	28,816	29,535	33,118
Benefits - Sergeant #3 - Aaron Garza	27,457	29,785	30,180	29,933	30,285	33,484
Benefits - Sergeant #4 - S Anderson		19,434	20,975	28,193	28,827	32,768
Benefits - Overtime	9,961	16,568	13,877	16,818	16,373	17,000
Benefits - Reserves	0					
Benefits - Translator	20	5	0			
Uniform Purchases	27,136	11,714	18,020	11,746	16,340	15,000
Police Operating Supplies	8,963	6,647	4,524	3,658	3,607	9,000
Uniform Cleaning	719	91	99	161	62	500
Evidence Supplies/Equipment	1,158	1,015	1,429	997	6,060	1,500
Firing Range Supplies/Equip.	80	676	1,192	0	3,154	3,000
Ammunition	3,953	3,999	4,141	863	3,886	5,000
Small Equipment	39,065	18,383	7,850	1,151	6,580	7,000
Uniform Boot Allowance	0	0				
Professional Services - Labor	568	2,948	90	51	51	51
AWC Retro Program	0					
Entry level Medical Exams	2,220	2,524	3,758	735	2,064	1,000

**CITY OF OTHELLO
2020 Expenditure Budget
General Fund 001**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Medical Services - Prisoners	0	4,184	0	0		
Postage	1,295	1,670	1,434	1,434	1,107	1,300
Advertising - Police Operations	387	345	438	1,024		
Organizational Dues	1,064	2,055	1,415	1,005	717	1,000
Gun Permits/Dealer Licenses	2,714	2,596	2,593	3,282	2,985	3,200
Accreditation Costs	0	1,068	0			
Verizon Wireless	12,067	8,126	13,047	13,324	18,700	18,000
Jail Services	50,472	51,764	51,845	92,169	88,338	90,000
Tactical Response Team Supplies	0					
Total Operations	756,161	872,501	876,382	966,720	1,011,431	1,058,929

INVESTIGATIONS

Salary - Officer 33 - (Leave Vacant)	0					
Overtime	0					
Benefits - Officer 33 - (Leave Vacant)	0					
Operating Supplies	0					
Photo Supplies	0					
Dues/Fees/Registration	0			160		
Miscellaneous	23			403		
Total Investigations	23	0	0	563	0	0

CRIMINAL JUSTICE & TRAINING

D.C.D. Grants 1,2,3	0					
Travel/Lodging, Meals, Mileage	8,417	11,514	10,475	17,825	17,684	25,000
Training - Staff & Reserves	4,224	16,218	9,067	16,467	17,941	10,000
Academy Training - New Hires	6,126	6,374	0		6,374	
DOJ/DOComm. Crime Victims Grant	2,590	0				
Lexipol			0	6,248		6,700
Total Training	21,357	34,107	19,542	40,540	41,998	41,700

FACILITIES

Small Tools & Equipment	0		135		246	300
Electricity - Park Cameras	0		0			
Building Repairs & Maintenance	851	426	1,465	155	4,326	4,000
Minor Equip. Repair & Maint.	50	0	39			
Firing Range Improvements	0	0	2			3,000
Total Facilities	901	426	1,640	155	4,572	7,300

TRAFFIC PATROL

Salary - Officer 27 E Martinez	55,519	57,692	67,036	69,875	74,983	77,346
Salary - Officer 32 C Garza	51,376	57,330	62,562	65,520	70,946	75,156
Salary - Officer 34 R. Vargas	61,016	47,564	41,220	54,092	53,286	64,719
Salary - Officer 35 F. Lopez	34,686	60,239	69,752	50,236	47,859	62,090
Salary - Officer 37 R Hernandez	59,921	24,351	58,137	63,354	68,675	73,611
Salary - Officer 38 - E Suarez	0				35,084	
Salary - Officer 28 S Carlson	51,887	59,001	72,998	71,760	73,263	75,156
Salary - Officer 31 J Mendoza	58,918	62,291	70,168	73,777	75,301	78,806
Salary - Officer 26 B Morice	62,034	39,674	53,682	65,348	56,510	75,409
Salary - Officer 36 J Warford	61,956	63,191	75,780	73,516	75,493	75,156
Salary - Officer 39 S Perez	60,124	46,863	47,510	63,091	67,838	71,648
Salary - Officer 40 Leave Vacant	58,909	17,791				
Benefits - Misc.	2,286	1,407	10,560	1,263	954	3,000
Benefits - Officer 27 E Martinez	24,820	26,464	27,179	27,072	27,643	30,929
Benefits - Officer 32 C Garza	24,373	26,727	26,722	26,608	27,288	30,628
Benefits - Officer 34 R. Vargas	25,767	20,597	14,337	21,751	23,465	29,195
Benefits - Officer 35 F. Lopez	16,195	26,791	27,545	16,531	21,434	28,834
Benefits - Officer 37 R Hernandez	25,071	10,815	25,978	26,257	26,911	30,416
Benefits - Officer 38 - E Suarez	0				11,827	
Benefits - Officer 28 S Carlson	22,376	26,723	27,953	27,302	27,467	30,628
Benefits - Officer 31 J Mendoza	25,066	27,046	27,630	27,746	27,750	31,129
Benefits - Officer 26 B Morice	25,356	17,712	20,342	26,281	18,393	30,663
Benefits - Officer 36 J Warford	25,413	27,118	27,984	27,582	27,761	30,628
Benefits - Officer 39 S Perez	25,511	20,392	18,266	26,504	26,942	30,146
Benefits - Officer 40 Leave Vacant	25,065	8,589				
Fuel Costs	23,695	24,951	36,152	40,236	39,143	36,000
Taser Maintenance			3,535	7,597	5,013	4,000
Car Repair & Maintenance	15,102	22,791	31,357	22,631	26,955	25,000
Total Traffic Patrol	922,439	824,111	944,384	975,929	1,038,187	1,100,293

**CITY OF OTHELLO
2020 Expenditure Budget
General Fund 001**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Protective Inspections						
Salary - Code Enforcement	46,687	49,022	51,024	56,240	57,356	59,442
Overtime - Code Enforcement	204	106	0			500
Benefits - Code Enforcement	23,829	25,903	26,554	28,007	29,321	30,459
Overtime - Benefits	37	20				
Office & Operating Supplies	340	212	154	1,967		250
Uniform Purchase	465	161	187	590	460	500
Weed Control	0					
Dog Pound Operation	0					
Fuel - Code Enforcement	684	884	1,370	1,289		1,500
Veterinary Cost	778	570	837	22	106	500
Pet Rescue Contract	15,000	20,000	20,000	42,000	50,000	50,000
Postage	2	28	7	32	7	
Telephone	750	639	756	600	633	600
Dog Pound - City Water & Sewer Use	101	0				
Vehicle Repair & Maintenance	1,100	446	92	144	2	200
Dog Pound - Maint. & Repair	0					
Education/Conferences	1,243	200	0	400	2,160	2,000
Total Code Enforcement Department	91,220	98,191	100,981	131,291	140,045	145,951

DISPATCH

Salary - Dispatcher 40	48,781	50,166	57,852	59,057	60,247	62,341
Salary - Admin Assistant 41	48,060	50,223	51,500	42,037	48,292	50,623
Salary - Dispatcher 42	47,374	49,022	51,149	51,804	52,848	55,488
Salary - Dispatcher 43	48,060	49,022	51,755	32,908	50,063	56,547
Salary - Dispatcher 44	49,022	31,760	44,552	53,358	54,433	57,153
Salary - Dispatcher 46	46,687	49,022	51,840	52,840	53,905	56,598
Salary - Dispatch P/T 47	15,641	16,065	16,092	11,003	18,570	23,280
Salary - Dispatch P/T 48	13,546	29,717	21,893	16,126	16,078	22,824
Overtime	9,307	10,138	15,696	17,103	7,168	15,000
Benefits - Dispatch	548	677	1,075	877	571	1,500
Benefits - Dispatcher 40	24,141	25,659	27,692	28,392	28,893	31,071
Benefits - Admin Assistant 41	23,986	25,684	26,559	20,488	26,559	28,598
Benefits - Dispatcher 42	23,954	25,494	26,467	27,071	27,529	29,624
Benefits - Dispatcher 43	23,989	25,436	26,472	15,899	26,968	29,848
Benefits - Dispatcher 44	24,140	16,561	22,498	27,284	27,741	29,976
Benefits - Dispatcher 46	23,896	25,516	26,657	27,286	27,754	29,859
Benefits - Dispatcher P/T 47	1,323	1,383	1,347	908	1,544	17,526
Benefits - Dispatch P/T 48 (new hire)	1,105	11,423	5,412	1,329	1,334	17,432
Benefits - Overtime Dispatchers	1,670	1,953	3,063	3,516	1,479	3,200
Office & Operating Supplies	6,685	6,557	3,194	4,456	8,210	7,000
Dispatch Equip. Service Contract	24,456	39,154	39,142	29,620	23,906	38,700
Telephone	0					
Century Link - Dispatch	10,966	10,904	7,475	8,301	7,538	8,000
Access Fee	0					
Machinery & Equipment		19,522				
Total Dispatch	517,337	571,056	579,382	531,663	571,630	672,188

EUDL GRANT

Overtime-Adams County Sheriff	-	-	-		-	-
Benefits - EUDL	-	-	-		-	-
Office & Operating Supplies	-	-	-		-	-
Small Equipment	-	-	-		-	-
Prof Services - Consultant	-	-	-		-	-
Prof Services - Other	-	-	-		-	-
Postage	-	-	-		-	-
Telephone	-	-	-		-	-
Travel	-	-	-		-	-
Advertising	-	-	-		-	-
Education/Conferences	-	-	-		-	-
Miscellaneous Expenses	-	-	-		-	-
Total EUDL Grant	0.00	0.00	0.00	0.00	0.00	0.00

TOTAL POLICE OPERATING EXPENDITURES	2,396,138	2,466,576	2,589,741	2,715,897	2,893,101	3,103,161
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CAPITAL EXPENDITURES

Spillman Software	53,990					
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**CITY OF OTHELLO
2020 Expenditure Budget
General Fund 001**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Partol vehicle for officer 17						
Patrol Vehicles (2)	88,913	45,223	152,460	124,715	121,671	116,000
Dispatch Center Radio Update					172,631	
Taser w/ replacement contract						
Dispatch 911 Telephone Recorder						
Body Cameras					30,914	
Vehicle for Code Enforcement					36,044	
Trunk Vaults (13)						
PIT Bumpers (15)						
UTM Practice handguns/rifles					4,514	
Portable Radios			11,039			
Mobile Data Terminal (5)					12,167	
AED's for remaining patrol vehicles				9,045		
Patrol Rifles (18)						
Patrol Area Cabinet/Counter Top						
Water Dispenser						
Redacion software						
Watchguard replacement						
Kevlar Helmets						
Radar replacements						
Hand Guns					19,798	
Total Capital Expenditures	142,903	45,223	163,499	133,760	397,740	116,000

TRANSFERS

Transfer - LEOFF I Reserves	10,000	10,000	10,000	10,000	10,000	10,000
Total Transfers	10,000	10,000	10,000	10,000	10,000	10,000

TOTAL POLICE NON-OPER EXPENDITURES	152,903	55,223	173,499	143,760	407,740	126,000
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GRAND TOTAL - LAW ENFORCEMENT	2,549,040	2,521,799	2,763,240	2,859,656	3,300,840	3,229,161
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**FIRE DEPARTMENT
ADMINISTRATION**

Payments to LEOFF I Retireess	2,308	2,518	2,640	1,741	1,626	1,700
Benefits-LEOFF Retirees Medical	24,592	24,935	24,197	17,704	24,436	30,000
Benefits-LEOFF L. T. Care Ins.	4,123	6,768	7,329	0		4,000
Total Administration	31,023	34,220	34,166	19,445	26,062	35,700

Office & Operating Supplies					159	
Building Repair & Maintenance	43	3,575	443	245	48	500
Grounds Maintenance	370	14	117	0		400
Adams County Fire District #5	250,417	251,169	251,169	306,908	308,769	317,000
Hydrant Usage						
Irrigation Water Services	871	1,160	818	680	731	1,050
Total Operations	251,702	255,918	252,547	307,833	309,708	318,950

CAPITAL EXPENDITURES

Fire Truck purchase						
Generator		33,485				
City Fire Apparatus shop floor recoat & stripe						35,000
Total	-	33,485	-	-	-	35,000

Transfers

Fire Truck Purchase (Tsr to Fire Reserve)		(See REET)			75,000	100,000
Total Transfers	-	-	-	-	75,000	100,000

GRAND TOTAL - FIRE SERVICES	282,725	323,623	286,713	327,277	410,770	489,650
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**PARKS & RECREATION
RECREATIONAL SERVICES & PROGRAMS**

Professional Services - PW		384,429	556,665			
Salary - Park & Rec Coordinator	46,420	33,772	47,504	48,426	64,612	56,100
Salary - Park & Rec Assistant			16,768	29,259	35,355	38,480
Salary - 50 Public Works Director				21,150	23,595	19,584
Salary - 51 Records Clerk				9,533	14,766	9,624
Salary - 54 Maintenance				56,661		
Salary - 59 Maintenance				46,236	32,104	62,243
Salary - 60 Maintenance				46,236	48,845	57,400

CITY OF OTHELLO
2020 Expenditure Budget
General Fund 001

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Overtime				7,833	8,933	8,000
Benefits - Park & Rec Coordinator	23,797	20,060	26,109	27,195	25,390	29,588
Benefits - Park & Rec Assistant			18,359	22,378	23,836	25,902
Benefits - 50 Public Works Director				8,785	9,082	7,600
Benefits - 51 Records Clerk				5,249	8,569	5,671
Benefits - 54 Maintenance				29,505	827	0
Benefits - 59 Maintenance				26,747	18,475	33,208
Benefits - 60 Maintenance				26,645	27,578	32,158
Benefits - Miscellaneous				106	1,055	1,075
Overtime Benefits				1,672	1,933	2,000
Office & Operating Supplies	1,249	1,481	1,518	3,806	2,475	3,625
Safety Supplies				450	419	750
Uniforms				1,483	1,892	1,200
Fuel	122	0	0	4,395		6,000
Small Equipment - Office				2,446	807	1,500
Small Tools & Equip. - Shop				1,359		2,000
Misc. Prof. Services						375
Prof Services - Labor						127
Prof Services - Engineering (Park)	11,000	8,500	0		217	0
Telephone	951	810	1,307	1,898	2,251	2,150
Postage	84	54	201	8	224	250
Travel/Lodging/Meals/Mileage	705	739	777	1,169	2,326	1,500
Advertising	2,591	1,971	931	716	1,263	3,150
Ball Field Lighting	8,897	9,896	12,030	14,755	13,143	14,150
Utilities - Shop Electricity				3,026	4,393	2,950
Utilities - Shop Natural Gas				1,259	1,634	2,000
Water/Sewer Use				1,298	1,265	1,115
Concessions Water/Sewer Usage	2,399	2,982	3,391	3,319	3,684	2,500
Office Equip. Rep. & Maint.				429	162	700
Shop Bldg Rep. & Maint.				1,486	350	4,000
Vehicle/equip Rep. & Maint.				10,179	5,536	6,250
Radio System Rep. & Maint.						250
Fees/Dues/Registration	675	659	949	425	335	1,175
Recreation Programs	2,990	2,974	2,077	5,665	3,736	5,410
City trips & Tours Travel expense						
Training	408	307	712	278	1,484	1,000
Miscellaneous Expenses				597	83	625
Prof. Svcs. - Boarddocs				0		150
Little League - Uniforms			18,847	14,511	15,869	16,000
Little League - Equipment			15,007	2,996	3,728	5,000
Little League - Advertising			7,014	1,338	337	2,500
Little League - Fees/Dues			5,726	7,291	5,785	7,200
Total Recreation Services & Programs	102,290	468,634	735,891	500,198	418,354	484,235

RECREATIONAL POOL PROGRAM

Salaries - Lifeguards	66,505	62,569	83,920	62,521	68,743	76,099
Salary - Pool Manager	6,273	6,457	3,610	0	11,320	12,876
Salary - Asst. Pool Manager	12,263	9,669	12,800	15,959	7,007	15,000
Salary - Concessions	23,934	19,986	29,082	17,714	14,115	15,669
Salary - Event Instructors	0	0				
Overtime	80	0	206	0		0
Benefits (fica, medicare, L&I, Unemp)	13,035	15,101	14,308	8,854	8,866	6,536
Benefits - Pool Manager	1,001	1,213	524	0	1,253	1,148
Benefits - Asst. Pool Mgr.	2,038	1,929	1,917	1,976	801	1,950
Benefits - Concessions	4,788	4,971	5,179	2,545	1,810	1,350
Benefits - Overtime	8	0	27	0		
Office & Operating supplies	2,519	1,685	1,003	2,870	1,535	2,000
Supplies - Safety	1,500	1,265	1,821	1,642	357	1,500
Pool Supplies - Chemicals	11,013	16,728	30,648	28,626	15,709	28,000
Staff Uniforms	1,852	2,027	3,449	2,131	2,321	3,000
Concession Supplies	11,257	14,031	11,118	8,336	4,948	2,500
Minor Equipment - pool programs	244	568	199	153		250
Telephone - Pool	955	698	699	699	700	700
Advertising	1,204	2,321	0	540	510	2,000
Miscellaneous	505	384	170	265	639	600
Training - Pool Staff	3,980	4,041	1,275	1,734	692	4,000
Total Pool Program	164,954	165,642	201,955	156,565	141,326	175,178

**CITY OF OTHELLO
2020 Expenditure Budget
General Fund 001**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
PARKS DEPARTMENT-CONCESSIONS						
Salary - Park Concession			6,313	9,524	3,195	7,500
Benefits - Park Concession			976	1,364	410	1,000
Office & Operating - Park Prog			78	878	883	542
Supplies - Safety			0	17	342	530
Staff Uniforms			459	99		0
Concessions supplies			13,711	7,907	7,711	10,000
Minor Equipment - Park Prog			36	0		0
Miscellaneous			130	92	2,622	2,623
Park staff training			0	0		0
Total Park Concessions	0	0	21,703	19,880	15,163	22,195

PARKS DEPARTMENT-POOL FACILITIES						
Pool Maintenance Supplies	1,773	2,628	2,490	2,600	881	2,600
Small Tools & Equipment	873	331	1,040	178	450	1,000
Electricity	16,445	15,133	19,450	16,009	13,342	17,000
Cascade Gas	6,361	8,370	12,077	14,723	5,235	12,000
Water & Sewer-PAY to W/S	10,361	8,709	12,415	22,974	6,976	12,000
Pool EQ and Structure R&M	6,844	11,556	10,679	9,214	6,588	8,500
Pool Operating Permits & Fees	420	420	140	760	552	800
Annual Payment to Adams County	10,000	10,000	10,000	10,000	10,000	10,000
Total Pool Facilities	53,076	57,148	68,291	76,458	44,024	63,900

PARKS - FACILITIES						
Operating Supplies						
Safety Supplies	687	782	1,219	669	190	1,200
Grounds Maintenance Supplies		168	297	1,846	402	200
Parks Small Tools & Equipment	1,090	1,279	860	1,483	1,493	1,500
Parks Travel	0	0				
Park Restroom Rentals	3,936	370	370	515	395	2,500
Electricity - Parks & Facilities	17,410	18,481	19,424	20,614	21,923	21,000
Irrigation Expenses	15,279	15,711	15,930	16,068	18,298	16,500
Parks Water Usage	14,978	16,612	18,461	17,324	18,688	15,500
Grounds Maintenance	6,504	13,347	13,066	13,015	10,420	13,200
Walk path / Sidewalk Improvements	0	8,929	6,603	259	82	8,000
Park Equipment - Repairs & Maint	3,388	11,724	8,067	9,610	5,348	9,500
Park Structure Repair & Mtn.	8,562	17,371	13,867	12,553	15,164	14,500
Vandalism - Repair & Maint.	2,249	1,830	3,566	1,175	300	3,500
Vehicle Repair & Maintenance					2,659	7,000
Sprinkler System Maintenance	5,434	6,999	8,541	7,239	2,705	9,000
Miscellaneous	0	0	0	0		50
Parks Training\Education	0	814	0	821	425	1,000
Total Park Facilites	79,517	114,417	110,269	103,191	98,493	124,150

TOTAL PARK & REC OPER EXPENDITURES	399,836	805,841	1,138,110	856,293	717,359	869,658
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PARK & REC CAPITAL EXPENDITURES						
Pool - Tile Repair						
Pool - Chlorinator						
Farmers Market	6,287	546				
Parks - Tables for parks (10)						
Pool - Picnic Tables & Chairs						
Pool - concrete pad						
Ballfields - Dirt for Fields						
Skateboard Park lighting	4,622	286,985	40,377			

**CITY OF OTHELLO
2020 Expenditure Budget
General Fund 001**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Groundskeeper Toro 4010-D Cab T4 Compliant Die	45,236					90,000
Cash registers (POS)				2,112		
Heat Exchange - Pool		1,016			53,373	
Backwash tanks sand replacement - pool					25,721	
Tennis Court			36,863			
Layne Ropes	0	0		2,414		
Lawn Mower/Broom			122,935			
Life Jackets				4,499		
Lions Park - new Bathroom						
Total Capital Expenditures	56,145	288,547	200,176	9,025	79,094	90,000

PARK & REC INTERFUND TRANSFERS

Trs-Out Fund 103 Skateboard Park						
Trs-Out Fund 103 Community Ctr.						
TRS-Out Fund 104 Park property purchase						
Trs-Out Fund 310 Main St. Proejct						
Trs-Out PW Alloc/Street Fund 101	264,746	0				
Total Interfund Transfers	264,746	0	0	0	0	0

GRAND TOTAL - PARKS & RECREATION	720,727	1,094,388	1,338,285	865,317	796,454	959,658
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PLANNING & BUILDING DEPARTMENT

PLANNING DEPARTMENT

Salary - City Planner (100%)	75,000	67,500	63,796	83,640	89,894	94,241
Salary - Secretary (50%)	15,930	8,064	11,388	17,703	23,537	24,987
Salary - Engineer (1/4)					26,204	0
Salary - Engineer Tech (1/4)					11,603	0
Benefits - City Planner (100%)	28,772	25,665	24,045	33,580	35,148	37,245
Benefits - Secretary (50%)	8,856	4,659	7,203	10,576	13,309	14,157
Benefits - Engineer (1/4)					9,549	0
Benefits - Engineer Tech (1/4)					5,164	0
Office & Operating Supplies	831	414	32	427	846	500
Small Equipment	43	225	0	60	717	200
Prof. Serv. - Planning	2,500	511	12,072		3,000	3,000
Prof. Serv. - Planning/engineering (City)	1,441	444	76,069	3,145		0
Prof. Serv. - Maps, Aerial Photos	5,454	5,968				0
Prof. Serv. Engineering - Plat/Plan Review (Bill Bac	85,638	36,580	18,327	78,650		0
Prof. Services - Translator						0
Postage	290	384	135	122	301	400
Telephone	279	702	1,063	1,462	1,594	1,800
Travel/Lodging/Meals/Mileage	1,243	1,068	1,606	2,121	4,626	4,000
Advertising-Legals	758	622	708	245		
Planning Education\Conferences	1,797	173	1,559	995	355	1,000
Dues & Fees	162	389	20	100	210	400
GIS System						
Total Planning Department	228,994	153,369	218,022	232,827	226,058	181,929

BUILDING DEPARTMENT

Salary - Building Official (0%)		16,875	15,949			
Salary - Secretary (50%)	15,930	24,191	23,638	17,703	23,538	24,987
Salary - Buiding Inspector				52,133	64,052	65,004
Benefits - Building Official (0%)		6,416	5,414	4		
Benefits - Secretary (50%)	8,761	13,914	14,951	10,570	13,294	14,157
Benefits - Building Inspetor				25,702	29,766	31,440
Office & Operating supplies	164	534	140	1,123	276	500
Publications & Code Books	0	1,366	0	205	853	200
Small Equip. Purchases						
Prof. Svcs - Engineering	5,550	7,813	0			
Prof. Svcs - Permit Center	34,938	16,293	6,850	697		
SAFEBUILT - School Charges						
SAFEBUILT - Other City Charges						
Postage	88	133	50	288	583	400
Dues & Fees	25	482	135	130	364	150
Building Education\Conferences	0	1,719	0	1,611	985	2,000
Building Travel						
Total Building Department	65,457	89,736	67,127	110,167	133,711	138,837

**CITY OF OTHELLO
2020 Expenditure Budget
General Fund 001**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
GRAND TOTAL - PLAN & BLDG DEPARTMENT	294,451	243,104	285,149	342,994	359,769	320,766
LIBRARY						
OPERATING EXPENSES						
MCL Payment (Revs from ACLD)						
Bldg. Repair & Maintenance	377	1,528	2,119	1,159	3,925	2,000
Library Roof						
Operating Total	377	1,528	2,119	1,159	3,925	2,000
LIBRARY EXPENDITURES TOTAL	377	1,528	2,119	1,159	3,925	2,000
Payroll Clearing	(721)	(1,000)	(1,010)			
TOTAL GENERAL FUND OPER EXPENDITURES	4,720,303	4,249,729	4,761,982	4,756,969	4,919,771	6,181,183
TOTAL GEN FUND NON-OPER EXPENDITURES	507,556	442,530	437,574	193,176	680,162	431,702
GRAND TOTAL GENERAL FUND	5,227,859	4,692,258	5,199,557	4,950,145	5,599,933	6,612,885

**CITY OF OTHELLO
2020 Expenditure Budget
General Fund 001**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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**CITY OF OTHELLO
2020 Revenue Budget
STREET FUND 101**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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STREET FUND REVENUES

BEGINNING FUND BALANCE	535,487	458,566	709,944	661,373	708,624	405,426
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TAXES

Local Retail Sales Tax (50% split with Gen)	683,932	725,102	767,660	788,094	795,989	770,000
Property Tax						
Total Taxes	683,932	725,102	767,660	788,094	795,989	770,000

LICENSES & PERMITS

Right-of-Way Usage Permits	2,170	1,470	3,014	3,197	11,225	3,500
Curb Cutting Permits						
Total Licenses & Permits	2,170	1,470	3,014	3,197	11,225	3,500

INTERGOVERNMENTAL

WSDOT Walk/bike Path Loop						
Disaster Grants - Public Assistance			69,691			
HAWK Main Street Safety Project						747,700
Safe Routes To School programs (DOT)		19,411	7,994			788,586
Transportation Improvement Board (14th)	350,073	1,423,637	19,832	77,948		
TIB 1st (26-Spruce)			953,836	184,341		
TIB 1st (proj combined above)						
TIB LED St light conversion			164,250			
Multimodal Transportation		7,961	8,279	11,504	11,449	11,500
M.V. Fuel Tax - City Streets	159,811	162,565	163,305	168,731	164,336	170,000
M.V. Appropriations (ESSB 5987)	2,338	5,374	7,245	10,240	10,018	10,020
Road Tax - Lieu of Property Tax						
Adams Co Trans Project	0	99,176	80,114	81,423	91,489	85,000
Quadco-Scotney Feasibility						
Safe Routes to school programs (OSD)						35,137
Reimbursement						
Total Intergovernmental	512,222	1,718,124	1,474,545	534,185	277,291	1,847,943

Charges for Services

Plan Review Fee						
Latecomers / Mitigation pmts		84,665		218,804	3,500	3,000
Total Charges For Services	-	84,665	-	218,804	3,500	3,000

MISCELLANEOUS:

Investment Interest	935	900	1,181	1,943	4,376	2,200
Street Rep/Water & Sewer						
Other Misc. Street Rev	1,678	192	1,235	9,614	3,613	3,000
Sale of Equip/Salvage	0					
Prior Year(s) Corrections						
Total Miscellaneous	2,613	1,092	2,415	11,556	7,990	5,200

Loan from Sewer (14th ave proj)			300,000			
PWTF Loan Proceeds-SR24						
Sales of Fixed Assets						
Total Other Financing Sources	0	0	300,000	0	0	0

TRANSFERS BETWEEN FUNDS:

Trs-In Fund 135/Beautification lighting proj						
TRS - Street Reserves (1 Truck)						
TRS - Fund 140 Util Tax - Service Trk.						
TRS - Fund 140 Util Tax - St projects	0	0	194,000			

**CITY OF OTHELLO
2020 Revenue Budget
STREET FUND 101**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
TRS - Fund 140 Util Tax						
TRS - Fund 140 Util Tax - Seasonal work		56,250				
TRS - REET Fund 135 (Street Overlays)						
TRS - Street Reserve Fund 110 (street projects)	16,000					20,233
TRS - Fund 406 1st ave Alley approaches		38,945				
Code Enfrmnt Allocation						
Public Works Allocation (Park & Rec)	264,746	0	0			
Public Works Allocation (Water)	390,238	0	0			
Public Works Allocation (Sewer)	64,514	0	0			
TRS - from Fund 310	0					
Total Transfers	735,498	95,195	194,000	-	-	20,233
TOTAL STREET REVENUES	1,936,434	2,625,648	2,741,634	1,555,837	1,095,996	2,649,876
TOTAL AVAILABLE REVENUES	2,471,921	3,084,213	3,451,578	2,217,210	1,804,620	3,055,302

**CITY OF OTHELLO
2020 Expenditure Budget
STREET FUND 101**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
<u>STREET FUND EXPENDITURES</u>						
ROAD & STREET						
Supplies - Patching	2,903	3,743	5,582	286	1,926	5,500
Asphalt / Crack / Chip Sealing	4,006	9,810	9,432	-	-	45,000
Street Repairs	-	-	4,121	3,604	427	5,000
STORM DRAINS						
Storm Drains Repair & Maintenance	16	3,683	25	-	1,971	8,500
SIDEWALKS						
Sidewalk Repair & Maint	2,639	20,515	18,942	11,863	10,592	10,000
Curb and Gutter Repair & Maint	-	17,627	-	1,626	-	10,000
ADA Improvements						
STREET LIGHTS ELECTRICITY						
	116,758	110,168	97,799	102,426	100,305	110,000
TRAFFIC CONTROL						
Paint & Stripping Supplies	10,975	10,260	18,410	(236)	43,042	30,000
Traffic Signal Repair Supplies	646	1,638	1,538	3,324	842	3,500
Traffic Control Signs	7,448	12,474	7,152	6,767	42	8,000
Traffic Lights Repair & Maintenance	8,218	7,684	19,719	684	5,679	10,000
SNOW & ICE CONTROL						
Sand, Salt, Chemicals	6,306	11,402	10,923	6,380	8,284	11,000
STREET CLEANING						
Sweeper Maintenance	520	2,669	5,049	905	-	5,000
ROADSIDE						
Weed & Debris Removal Services	29,058	32,455	32,216	24,775	21,681	40,000
Street Operations Total	189,492	244,128	230,908	162,405	194,790	301,500
STREET ADMINISTRATION						
Office & Operating Supplies	-	56	107	3,895	3,181	3,500
Grant Writer - Professional services (1/4)			7,913	16,192	16,383	16,000
Admin & Overhead - Professional Services		175,843	159,156	163,195		5,000
State Audit						
Postage	187	63	99	409	115	300
Travel/Lodging/Meals/Mileage	389	391	690	869	347	1,000
Advertising - Legal Publications	16	704	1,887	166		400
Streets Training & Education	640	366	1,602	844	156	1,000
Street Administration Total	1,232	177,424	171,454	185,569	20,182	27,200
TOTAL STREET OPER. EXPENDITURES	189,492	244,128	230,908	162,405	194,790	301,500
TOTAL STREET NON-OPER. EXPENDITURES	1,232	177,424	171,454	185,569	20,182	27,200
TOTAL STREET EXPENDITURES	190,724	421,552	402,362	347,974	214,972	328,700
Salary - 50 Public Works Director	79,719	81,314	83,118	21,150	23,595	19,584
Salary - 51 Records Clerk	45,363	46,267	47,220	9,533	14,767	9,624
Salary - 52 Maintenance	52,322	54,022	64,003	46,072.04	27,511	57,046
Salary - 53 Maintenance	57,029	58,430	59,782			
Salary - 54 Maintenance	52,635	54,923	55,598		58,066	62,243
Salary - 55 Maintenance	53,210	55,054	56,264			
Salary - 56 Maintenance	46,750	54,306	56,022			
Salary - 57 Maintenance	19,658	44,227	47,027			
Salary - 58 Maintenance	3,444	44,289	47,439			
Salary - 59 Maintenance	53,840	54,839	55,918			
Salary - 60 Maintenance			45,921			
Salary - 62 Seasonal		-	14,793	8,173	19,028	22,880
Salary - 63 Seasonal		21,588	-	3,576	19,639	22,880
Salary - 64 Seasonal		10,075	21,189	18,445	17,205	24,267
Salary - 65 Seasonal		17,636	11,359	7,778	7,657	24,267
Salary - 61 Maintenance			40,441	46,451		
Salary - Engineer (1/4)					26,204	-
Salary - Engineer Tech (1/4)					11,603	-
Overtime	20,020	17,766	25,065	1,380	6,437	
Benefits - Miscellaneous	2,267	3,710	3,916	979	2,070	
Benefits - 50 Public Works Director	31,044	33,641	33,864	8,581	9,086	7,600
Benefits - 51 Records Clerk	23,481	24,904	25,673	5,250	8,574	5,671
Benefits - 52 Maintenance	26,359	27,969	27,865	27,096	14,177	32,081
Benefits - 53 Maintenance	27,346	29,125	29,124			
Benefits - 54 Maintenance	26,362	28,902	28,848	230	28,921	33,208

**CITY OF OTHELLO
2020 Expenditure Budget
STREET FUND 101**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Benefits - 55 Maintenance	26,301	28,706	28,869			
Benefits - 56 Maintenance	22,332	28,846	29,179			
Benefits - 57 Maintenance	11,855	27,195	27,090	195		
Benefits - 58 Maintenance	2,354	27,238	27,230			
Benefits - 59 Maintenance	26,620	28,582	29,294			
Benefits - 60 Maintenance			26,974			
Benefits - 62 Seasonal	194	-	12,084	7,293	13,940	16,000
Benefits - 63 Seasonal		19,637	107	3,264	13,779	16,000
Benefits - 64 Seasonal		9,578	18,777	15,061	13,441	16,000
Benefits - 65 Seasonal		15,673	10,868	7,081	5,765	16,000
Benefits - 61 Maintenance			24,627	27,146	40	
Benefits - Engineer (1/4)					9,550	-
Benefits - Engineer Tech (1/4)					5,164	-
Overtime Benefits	3,966	3,895	5,559	307	1,332	1,600
Office Supplies	2,757	3,799	3,645	2,240	2,056	875
Shop Operating Supplies	2,786	4,208	4,722	964	3,379	1,500
Equipment Maintenance Supplies				12	249	
Safety Supplies	1,751	2,772	3,495	450	408	750
Uniforms	3,072	3,459	9,848	1,483	1,562	1,700
Fuel	18,399	20,721	27,295	7,415	9,376	7,500
Small Equipment - Office	242	3,112	1,223	2,471	1,812	1,500
Small Tools & Equip. - Shop	3,735	2,847	6,532	1,693	2,865	3,000
Misc. Prof. Services	199	200	67	42	40	375
Prof. Services - Labor	40	-	750	-		125
Prof. Services - Engring	2,214	50,299	59,792	108,538	7,872	30,000
Telephone	6,223	5,046	4,249	3,480	2,791	3,000
Travel/Lodging/Meals/Mileage					473	600
PW Advertising	7,264	6,730	2,388	7	890	900
Utilities - Shop Electricity	10,547	9,666	11,265	3,026	4,393	3,800
Utilities - Shop Natural Gas	4,679	4,691	6,771	1,259	1,634	2,000
Water/Sewer Use	3,639	3,566	4,215	1,298	1,265	1,100
Office Equip. Rep. & Maint.	38	-	1,488	429	140	500
Shop Bldg Rep. & Maint.	1,715	4,672	12,430	3,212	3,565	4,000
Vehicle/equip Rep. & Maint.	27,863	31,629	25,370	9,584	6,792	6,250
Radio System Rep. & Maint.	178	117	-			250
Fees/Dues/Registrations	150	130	270	163	503	175
Miscellaneous Expenses	2,545	6,793	-	37		625
Contracted Labor - Coyote Ridge	20,090	-	-			
Prof. Svcs. - Boarddocs	582	582	583	583	584	150
Central Services - Salary					69,354	
Central Services - Benefits					24,912	
Central Services -Office & Operating Supplies					1,904	
Central Services - Professional Services		(940,043)	(1,003,323)	44	31,767	
PUBLIC WORKS EXPENDITURES						
Total PW Operations	835,178	177,333	304,184	413,470	538,138	457,626
Engineering						
Salary - Engineer						45,200
Salary - Engineer Tech						30,355
Benefits - Engineer						16,570
Benefits - Engineer Tech						13,362
Office & Operating supplies						1,400
Small Equipment						320
Travel/Lodging/Meals/Mileage						1,400
Education\Conferences						1,200
Dues & Fees						220
Fuel						1,248
Total Engineering	-	-	-	-	-	111,275
TOTAL PW OPERATIONS	835,178	177,333	304,184	413,470	538,138	568,901
CAPITAL EXPENDITURES						
Property Development				455	7,687	
14th Ave proj Sewer loan rpmt				204,819		-
New Network Switch						5,000
Compute support contract						2,400
Domain Controller						1,200
City Hall Routing Network-RE-IP						5,900
Network support contract						1,700
Phones						10,600
Server Room						8,900

**CITY OF OTHELLO
2020 Expenditure Budget
STREET FUND 101**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Property Purchase				40,673		
Exchange Migration into the cloud			2,628		15,857	
PC 365 Lic					5,304	
Backup Upgrades (/5)			-		528	
New Network Switch (/5)	4,785		15,425			
Graco Line Laser V 3900						5,000
Service Trucks (2) (Shared cost /3)					53,352	
Beautification Committee	25,000	(See Gen)		22		
Street Overlay Proj.	10,301		-	10,529		
Pavement Surface Condition Rating	1,641		16,935	5,448		
Camera System (/5)						
UPS network infrastructure					5,278	
ADA review			20,453			
14th Ave Improvements	185,747	1,345,839	384,917	49,890		
1st Ave South Project (old proj)	307,522	231,901				
Council Projector System (/5)					1,305	
TIB 1st (26-Spruce)			1,126,858	133,675	105,071	
TIB 1st (Proj combined above)			35,941			
Scootney Overlay Project	55,223					
TIB LED St Light Conversion			164,250			
City Walk Path						
SR 24 Industrial Area		32,735	16,797			
GPS equipment						25,000
Safe Routes to school programs (Ash st)						858,860
SR 26 & 14th Ave. Intersection						
HAWK Main Street Safety Project			10,958		7,250	755,600
Capital Expenditures Total	590,219	1,610,475	1,795,161	445,511	201,632	1,680,160
TRANSFERS						
Fund 310 Main Street Project						
PW Vehicle Equip. Reserve (110)	20,000	-				
Gen'l Fund Cost Allocation	206,144	-	-			160,734
PWTF - Broadway Reconstruction	30,816	30,817	30,671	30,525	30,379	30,233
Gen'l Fund - Computer Services	6,000	-	-			
PWTF - SR 24 Industrial Area	Done					
Main Street Reconstruction Bonds	134,274	134,091	257,826	271,106	125,021	123,864
Transfer Total	397,234	164,908	288,497	301,631	155,400	314,831
TOTAL PUBLIC WORKS EXPENDITURES	1,822,631	1,952,717	2,387,842	1,160,612	895,169	2,563,892
GRAND TOTAL STREETS	2,013,355	2,374,269	2,790,205	1,508,586	1,110,142	2,892,592

**CITY OF OTHELLO
2020 Expenditure Budget
STREET FUND 101**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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CITY OF OTHELLO
2020 Revenue & Expenditures
FUND 195 - Transportation Improvement Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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REVENUES

308.10.06.15	Beginning Fund Balance	-	24,866	54,438	173,789	30,000
313.21.06.15	Transportation Benefit District Tax	24,866	356,976	369,298.91	372,681	390,000
334.03.80.10	TIB (Lee Rd Reconstruction Project)				531,660	
337.10.01.95	Stop sign study (Quadco)					18,000
	TOTAL REVENUES	-	24,866	381,842	423,737	1,078,130

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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EXPENDITURES

514.23.41.15	Professional services - Audit			880		
519.60.46.15	Professional services - Insurance		2,891			
595.10.63.15	Capital project engineering					135,000
595.10.63.16	TIB - Lee Rd Engineering				75,845	
595.64.00.00	Stop sign study (Quadco)					20,000
595.30.63.15	Capital project construction		324,513		280,546	133,000
595.30.63.16	TIB - Lee Rd Construction				551,384	
595.30.63.20	Olympia (Sandhill)			208,607		
595.30.63.21	Columbia (Sagestone 8)			40,462		
597.30.02.25	Main St Bond (pmt assistance)				150,000	150,000
	TOTAL EXPENDITURES	-	-	327,404	249,948	1,057,776
	ENDING FUND BALANCE	-	24,866	54,438	173,789	20,354

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**CITY OF OTHELLO
2020 Revenue
TOURISM FUND 114**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
<u>REVENUE</u>						
Beginning Fund Balance	45,568	42,400	46,942	41,157	44,430	30,162
Hotel/Motel Tax	38,160	43,896	50,513.68	49,541	48,153	45,000
Interest Revenues	216	233	336.13	582	686	600
Prior Year(s) Corrections						
Total Revenue	38,377	44,130	50,850	50,123	48,839	45,600
Revenue & Beginning Fund Balance	83,945	86,529	97,792	91,280	93,269	75,762

**CITY OF OTHELLO
2020 Expenditures
TOURISM FUND 114**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
<u>EXPENDITURES</u>						
Othello Community Museum	620	620	650	700	800	700
Othello Holiday Committee					700	700
Chamber of Commerce	10,886	10,886	26,129	12,000	13,600	11,600
Old Hotel	2,250	3,775	5,000	5,400	6,000	5,100
Rodeo	7,500	7,500	7,600	8,100	9,000	7,700
All City Car Classic	2,258	2,258	2,308	2,500	2,500	2,100
Adams County Fair	4,987	4,987	5,087	5,500	6,000	5,100
Sandhill Crane Festival	8,076	8,076	8,276	8,400	9,400	8,000
Caboose Project	1,525					
Coulee Corridor Project	985	985	985	1,050	1,100	900
Othello Mexican Soccer				2,500		
Latino State Championship	2,458				2,900	2,500
Othello Barracudas Swim Team	-					
Distinguished Young Women	-					
Othello Rod & Gun Club		500	600	700	1,500	1,300
Total Expenditures	41,545	39,587	56,635	46,850	53,500	45,700
Ending Fund Balance	42,400	46,942	41,157	44,430	39,769	30,062
Expenditures & Ending Fund Balance	83,945	86,529	97,792	91,280	93,269	75,762

**CITY OF OTHELLO
2020 Revenue
REAL ESTATE EXCISE TAX FUND 335**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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REVENUE

Beginning Fund Balance	14,395	81,267	103,264	16,491	63,052	38,919
1/4% Local R.E Excise Tax	111,968	67,094	61,294	56,361	77,222.49	63,000
Dep of Comm. CERB grant (Beautification proj.)						
Investment Interest	140	126	134	200	222	200
Assessment Interest						
Assessment Principal						
Other (Park Plane)				15,000		
Prior Year(s) Corrections						
Revenues	112,108	67,219	61,428	71,561	77,444	63,200
Revenue & Beginning Fund Balance	126,503	148,486	164,691	88,052	140,497	102,119

**CITY OF OTHELLO
2020 Expenditures
REAL ESTATE EXCISE TAX FUND 335**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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EXPENDITURES

Repair & Maintenance (Park Plane)			23200			
Library Electrical upgrade					19,354	
Camera system					42,987	30,000
St lighting Beautification Project			25,000	25,000	32,952	25,000
Strt - Beautification lighting proj						
TRS - Waterline Improvement Project						
TRS to 103 Pk & rec for Park Bathroom			100,000			
Gen'l Fund - Park Equip & Renovation						
TRS - Gen'l Fund/Police Vehicle	45,236	45,223				
TRS - Street (Scootney/Overlay)						
TRS - 106 Fire Truck Purchase						
Total Expenditures	45,236	45,223	148,200	25,000	95,292	55,000
Ending Fund Balance	81,267	103,264	16,491	63,052	45,205	47,119

**CITY OF OTHELLO
2018 Revenue
UTILITY TAX FUND 140**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
REVENUES						
Beginning Fund Balance	91,853	182,163	111,836			
B & O Natural Gas	414,627	319,033	363,162			
Electricity	543,593	535,937	559,727			
Natural Gas	100,035	91,371	110,461			
Cable						
Telephone	141,557	152,635	164,046			
Water 10%			287,676			
Sewer 15%			273,797			
Prior Year(s) Corrections						
Utility Taxes	1,199,812	1,098,975	1,758,868		-	-
Interest Earnings	46	44	57			
Interest	46	44	57		-	-
Total Revenue	1,199,858	1,099,019	1,758,926		-	-
Total Revenue & Beginning Fund Balance	1,291,711	1,281,182	1,870,762		-	-

All activities are now reflected in the General Fund.

**CITY OF OTHELLO
2018 Expenditures
UTILITY TAX FUND 140**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
EXPENDITURES						
Park Restroom	100,000					
TRS - Fund 310 Main Street Proj.						
TRS - G.O. Bond Main Street		110,000				
TRS - SR 24 PWTF Loan	(1)	-				
TRS - GF-Operations 50% of Rev	681,994	1,003,095	1,553,528			
TRS - Gen'l Fund/ CH AC	53,990		21,234			
TRS - Gen'l Fund/Admin-Police						
TRS - Gen'l Fund/Fire Truck purchase						
Public Works Truck						
TRS - Steet Fund	-		194,000			
TRS - Streets/New Truck						
TRS - G.O. Debt Service - City Hall	184,652	-				
TRS - Fire Reserves			102,000			
TRS - Water/New Truck						
TRS - Sewer/New Truck						
TRS - General Fund/Park Restrooms						
TRS - General Fund/2 police vehicles	88,913					
TRS - Pool Repair						
TRS - Street/Seasonal work		56,250				
Total Expenditures	1,109,548	1,169,345	1,870,762		-	-
Restricted Fund Balance						
Ending Fund Balance	182,163	111,836	(0)	-	-	-
Total Expenditures & Ending Fund Balance	1,291,711	1,281,182	1,870,762	-	-	-

All activities are now reflected in the General Fund.

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**CITY OF OTHELLO
2020 Revenues & Expenditures
PWTF BROADWAY 2006 DEBT SERVICE FUND 220**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
REVENUES						
BEGINNING BALANCE	1	0	-		-	-
Interest Revenue						
TRS-Strt\1989 PWTF Loan						
TRS-Strt\2000 PWTF Loan	30,816	30,817	30,671	30,525	30,379	30,233
TOTAL REVENUES -PWTF BRDWY	30,817	30,817	30,671	30,525	30,379	30,233
EXPENDITURES						
1989 PWTF Prin Payment						
1989 PWTF Int Payment						
TOTAL 1989 Broadway PWFT Loan	-	-	-		-	-
2006 PWTF Prin Payment	29,211	29,211	29,211	29,211	29,211	29,211
2006 PWTF Int Payment	1,607	1,607	1,461	1,314	1,168	1,022
TOTAL 2006 Broadway PWFT Loan	30,817	30,817	30,671	30,525	30,379	30,233
TOTAL EXPENDITURES - PWTF BRDWY	30,817	30,817	30,671	30,525	30,379	30,233
ENDING FUND BALANCE	0	0	-	-	-	-
TOTAL	30,817	30,817	30,671	30,525	30,379	30,233

**CITY OF OTHELLO
2020 Revenue
2010 Bond - Main Street Construction Project Fund 225**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
REVENUES						
BEGINNING BALANCE	243	0	0		-	-
Interest Revenue						
Refunding Long-term Debt Issued			2,160,000			
Trs-In/Utility Tax Fund 140		110,000				
Trs in from TBD					150,000	150,000
TRS-in Street Fund 101	134,274	134,091	257,826	271,106	125,021	123,864
TOTAL REVENUES - MAIN STREET	134,517	244,092	2,417,826	271,106	275,021	273,864
EXPENDITURES						
G.O. Bond Principal Pmt		110,000	185,000	180,000	190,000	195,000
G.O. Bond Interest Pmt	134,091	134,091	317,526	90,142	84,551	78,364
Administrative Fees	425	-	300	964	470	500
Advanced Refunding Escrow - Debt Service Principal			1,915,000			
TOTAL	134,516	244,091	2,417,826	271,106	275,021	273,864
TOTAL EXPENDITURES - MAIN STREET	134,516	244,091	2,417,826	271,106	275,021	273,864
ENDING FUND BALANCE	0	0	-	-	-	-
TOTAL	134,517	244,092	2,417,826	271,106	275,021	273,864

**CITY OF OTHELLO
2019 Revenue
PWTF LOAN 2009 SR 24 DEBT SERVICE FUND 223**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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REVENUES

BEGINNING BALANCE						
Interest Revenue						
TRS-Utility Tax Fund 140						
TRS-Street Fund 101						
TOTAL REVENUES	-	-	-	-	-	-

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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EXPENDITURES

2006 PWTF Prin Payment	Done					
2006 PWTF Int Payment	Done					
TOTAL	-	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

**CITY OF OTHELLO
2019 Revenue
2001 Refunding Bond - City Hall Fund 231**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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REVENUES

BEGINNING BALANCE	3					
Investment Interest						
TRS - Fund 140	184,652					
TOTAL REVENUES -G.O. BONDS	184,655	-	-	-	-	-

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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EXPENDITURES

GO Principal Payment	180,000	Done				
GO Interest Payment	4,230	Done				
Bond Admin Fees	425	Done				
TOTAL EXPENDITURES- G. O. BONDS	184,655	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	-	-
TOTAL	184,655	-	-	-	-	-

CITY OF OTHELLO
2020 Revenue Budget
WATER FUND 401

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
<u>WATER DEPARTMENT REVENUES</u>						
Beginning Fund Balance	1,065,959	498,496	209,466	806,229	60,572	451,440
GRANT REVENUE						
Receive RD loan for Well 3						
CDBG Grant - Rehab Well #6	-					
CDBG - 3.5 MG Standpipe Reservoir						750,000
DoH - Water Supply study		25,000				
DoH - Wtr System Consoldation Studies (8)		78,078	114,114			
DoH DWSRF Loan - 2.5 MG Standpipe Reservoir						2,700,000
DOE - ASR Pilot Testing			99,894	80,106	102,019	159,633
TIB 1st (26-Spruce)						
Commerce Approp - Well #10 Drilling & Pump Station						970,000
CERB - Planning Grant			-		50,000	-
DOH Appropriation - Well #10 Drilling & Pump Station						1,550,000
Total Grant Revenue	-	103,078	214,008	80,106	152,019	6,129,633
WATER SALES						
Water Sales	2,490,570	2,597,678	2,795,991	3,062,749	3,437,885	3,421,950
Other Sales						
Tank Water						
Water Connection Fees	45,575	24,528	26,915	28,727	27,158	28,000
Gen Facility Charges	142,270	48,780	36,134	57,870	71,725	50,000
Latecomers Agmt. Chgs.		18,465	7,375	47,511	113	
Misc Water Operations	9,069	150	7,513	1,634	48	100
City Water Usage	28,695	30,589	33,217	37,505	32,130	25,000
Miscellaneous Fines & Penalties	25,792	30,414	32,205	31,690	37,048	32,000
Total Charges for Services	2,741,971	2,750,604	2,939,349	3,267,685	3,606,107	3,557,050
MISCELLANEOUS REVENUES						
Investment Interest	1,714	1,011	287	555	2,814	1,000
Ins. Claim Recoveries						
Tractor Use by Streets						
Hydrant Use by Fire Dept						
Cashier's Over/Short						
Sale Salvage - Water						
Misc Other Water Rev	1,413	1,276	1,442	1,089	-	1,000
Interfund loan from Sewer Reserve (Interim for Well #3)					-	-
Insurance Recoveries	-					
Prior Year(s) Corrections						
Total Miscellaneous Revenues	3,126	2,288	1,729	1,644	2,814	2,000
OTHER REVENUES						
Trs-In/Fund 001 Hydrant Costs	13,650	13,560	13,770	13,900	13,900	13,900
Trs-In/Fund 140 PW New Truck						
Trs-In/Fund 135 Waterline Improvement Project						
Trs -In/Fund 107 Water Tower maint prog	265,000	82,000				
Trs -In/Fund 107 Water tower painting	150,000		-			
Trs -In/Fund 107 water line improvements/o	-	300,000	60,000		-	30,000
Trs -In/Fund 107 VFD		-	500,000			
Total Transfers	428,650	395,560	573,770	13,900	13,900	43,900
Total New Water Revenues	3,173,748	3,251,529	3,728,856	3,363,335	3,774,841	9,732,583
TOTAL AVAILABLE FUNDS	4,239,706	3,750,026	3,938,322	4,169,564	3,835,413	10,184,023

CITY OF OTHELLO
2020 Revenue Budget
WATER FUND 401

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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**CITY OF OTHELLO
2020 Expenditure Budget
WATER FUND 401**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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WATER DEPARTMENT EXPENDITURES

WATER ADMINISTRATION

Salary - 50 Public Works Director				\$ 21,150	\$ 23,595	\$ 29,376
Salary - 51 Records Clerk				\$ 9,533	\$ 14,767	\$ 14,437
Salary - 53 Maintenance				\$ 59,396	\$ 63,278	\$ 63,443
Salary - 56 Maintenance				\$ 57,360	\$ 58,783	\$ 63,443
Salary - 61 Maintenance					\$ 50,310	\$ 57,046
Salary - Utility Billing Clerk (1/3)	15,879	16,196	17,244	\$ 18,099	\$ 19,015	\$ 19,977
Salary - Trisha T (1/3)				3,669	11,362	11,687
Salary - Engineer (1/4)					26,204	-
Salary - Engineer Tech (1/4)					11,603	-
Overtime				\$ 6,272	\$ 7,626	
Benefits - Miscellaneous				\$ 349	\$ 699	
Benefits - 50 Public Works Director				\$ 8,581	\$ 9,083	\$ 11,400
Benefits - 51 Records Clerk				\$ 5,250	\$ 8,574	\$ 8,506
Benefits - 53 Maintenance				\$ 29,561	\$ 30,785	\$ 33,469
Benefits - 56 Maintenance				\$ 29,144	\$ 29,982	\$ 33,469
Benefits - 61 Maintenance					\$ 27,804	\$ 32,081
Benefits - Utility Billing Clerk (1/3)	8,014	8,479	8,906	\$ 9,577	\$ 9,857	\$ 10,128
Benefits -Trisha T (1/3)				\$ 2,564	\$ 7,825	\$ 8,381
Benefits - Engineer (1/4)					9,550	-
Benefits - Engineer Tech (1/4)					5,164	-
Overtime Benefits				\$ 1,396	\$ 1,673	\$ 1,600
Office & Operating Supplies	2,050	2,174	2,122	\$ 6,840	\$ 7,107	\$ 6,000
Safety Supplies				\$ 569	\$ 396	\$ 750
Uniforms				\$ 1,483	\$ 1,562	\$ 875
Fuel				\$ 6,730	\$ 6,907	\$ 7,650
Small Tools & Equipment	-	777	-	\$ 574	\$ 880	\$ 2,000
Small Equipment - Office				\$ 2,446	\$ 1,050	\$ 1,500
Small Tools & Equip. - Shop				\$ 1,850	\$ 378	\$ 2,000
Grant Writer - Professional services			7,913	16,942	16,383	16,000
Misc. Prof. Services				\$ 13,835	\$ 8,706	\$ -
Prof. Services - Labor				\$ 392		\$ 500
On-Line Payment Costs	3,510	5,126	5,420	\$ 5,616	\$ 5,826	\$ 5,500
Prof. Services - Engring				\$ 13,202	\$ 8,899	\$ 20,000
Water Utilities - Professional Services - PW		443,543	420,599			
Central Services - Professional Services - G		394,541	376,142	\$ 360,452		
Postage	6,077	4,782	4,297	\$ 5,171	\$ 5,463	\$ 4,500
Telephone				\$ 3,429	\$ 2,790	\$ 3,000
Water Travel	1,394	2,951	4,074	\$ 2,381	\$ 2,056	\$ 4,000
Water Utility Tax 10%			287,676	\$ 319,599	\$ 353,693	\$ 350,705
Advertising - Legal Notices	356	210	1,398	\$ 515	\$ 2,061	\$ 2,300
Utilities - Shop Electricity				\$ 3,026	\$ 4,393	\$ 3,200
Utilities - Shop Natural Gas				\$ 1,259	\$ 1,634	\$ 2,000
Water/Sewer Use				\$ 1,298	\$ 1,265	\$ 1,100
Office Equip. Rep. & Maint.				\$ 429	\$ 140	\$ 500
Shop Bldg Rep. & Maint.				\$ 1,486	\$ 399	\$ 4,000
Vehicle/equip Rep. & Maint.				\$ 9,138	\$ 5,993	\$ 6,250
Radio System Rep. & Maint.						\$ 150
Professional Services	599	599	2,849		\$ 6	\$ 600
Mailing Mach. Maint. Contract	662	1,324	784	\$ 784		\$ 900
Miscellaneous Expenses					\$ 10	\$ 625
Organizational Dues	2,576	2,780	2,883	\$ 1,341	\$ 1,392	\$ 3,175
Prof. Serv. - Boarddocs	582	582	583	\$ 583	\$ 584	\$ 750
Col Basin Dev League - Membership	600	600	600	\$ 600	\$ 600	\$ 600
Col Basin Dev League - Contribution	6,000	6,000	6,000	\$ 6,000	\$ 6,000	\$ 6,000
Water Education	992	2,030	1,880	\$ 10,779	\$ 1,753	\$ 4,000
Water Revenue Tax	123,372	126,831	136,306	\$ 149,726	\$ 168,510	\$ 160,000
Central Services - Salary					\$ 188,792	
Central Services - Benefits					\$ 79,271	
Central Services - Office & Operating Supplies					\$ 7,625	
Central Services - Professional Services - G					\$ 88,623	
Water Administration Total	172,662	1,019,523	1,287,676	1,210,375	1,408,686	\$ 1,019,573

Engineering

Salary - Engineer						45,200
Salary - Engineer Tech						30,355
Benefits - Engineer						16,570
Benefits - Engineer Tech						13,362
Office & Operating supplies						1,400
Fuel						1,248
Small Equipment						320

CITY OF OTHELLO
2020 Expenditure Budget
WATER FUND 401

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Travel/Lodging/Meals/Mileage						1,400
Education\Conferences						1,200
Dues & Fees						220
Total Engineering	-	-	-	-	-	\$ 111,275
System Maintenance Supplies	24,252	19,267	41,463	\$ 11,824	\$ 6,742	\$ 25,000
Analysis/Testing Supplies	1,865	-	452	\$ 12		\$ 1,000
Operating Supplies - Chemicals	20,466	16,200	15,040	\$ 4,187	\$ 4,686	\$ 20,000
Water - Small tools/equipment				\$ -	\$ 11	\$ 1,000
Water Testing Services	11,560	8,315	5,530	\$ 7,390	\$ 6,632	\$ 17,000
Prof Services - Engineering (Water)	8,728	45,349	106,222	\$ 143,052	\$ 168,544	\$ 60,000
Prof. Services - Locates	439	636	632	\$ 748	\$ 763	\$ 600
Prof. Services - Telemetry	2,945	9,590	2,960	\$ -		\$ 10,000
DoH - Water Supply study	35,409	50,713	-			
DoH - Wtr System Consolidation Studies (8)	15,616	176,576	-			
DOE - ASR Feasibility Study		46,693	131,950	\$ 212,353	\$ 155,333	\$ 155,000
CERB - Planning Grant			23,477			\$ -
Telephone - Telemetry Line	2,097	1,951	2,006	\$ 1,997	\$ 4,117	\$ 2,500
Equipment Rental	-	-	-	\$ 103		\$ 1,000
Electricity - Well Sites	435,840	379,568	358,681	\$ 412,282	\$ 452,494	\$ 460,000
Street Repairs - PAY to Streets	-	-	1,511			\$ 5,000
Well/Wellsite Repair & Maint	4,949	3,248	618	\$ 6,558	\$ 4,925	\$ 80,000
Meters - Repair & Maintenance	9,998	12,509	10,252	\$ 22,920	\$ 55,126	\$ 23,000
Well #3 Repair & Maintenance	58,298	7,465	31,714	\$ 12	\$ 10,524	
Well #4 Repair & Maintenance	19	3,253		\$ 9,173	\$ 1,481	
Well #5 Repair & Maintenance	1,153	820	3,983	\$ 25,306	\$ 9,254	
Well #2 Repair & Maintenance					\$ 689	
Well #7 Repair & Maintenance	1,460	1,034	99	\$ 1,812	\$ 10,304	
Well #6 Repair & Maintenance	322,307	-	39	\$ 4,894	\$ 2,231	
Well #8 Repair & Maintenance	1,325	6,469	112	\$ 876	\$ 7,781	
Water Hydrant - Rep & Maint	2,968	835	13,651	\$ 11,820	\$ 3,027	\$ 15,000
Reservoir - Repair & Maintenance	5,524	2,545	18			\$ 40,000
System Improvements & Rehab	35,324	39,239	2,777			\$ 40,000
Well #9 Repair & Maintenance			57	\$ 1,410	\$ 2,332	
Water Operating Permit	3,226	4,340	4,436	\$ 4,022	\$ 3,970	\$ 4,500
Misc. Water Operations Costs	2,600	5,476	3,818	\$ 450	\$ 1,797	\$ 4,000
WATER OPERATIONS						
Water Operations Total	1,008,367	842,090	761,497	\$ 883,202	\$ 912,762	\$ 964,600
DIRECT DEBT PAYMENTS						
Interfund loan rpmt to Sewer reserve once RD loan received						
Debt pmt for RD loan						\$ 40,000
PWTF Principle Payment - Well #7	127,898	127,898				
PWTF Interest Payment - Well #7	7,034	3,837				
Debt Service Total	134,933	\$ 131,735	\$ -	\$ -	\$ -	\$ 40,000
TOTAL WATER OPERATING EXPENDITURES	1,315,962	1,993,348	\$ 2,049,172	\$ 2,093,577	\$ 2,321,448	\$ 2,135,448
CAPITAL EXPENDITURES						
Drill & Equipment Well #9	1,070,875	820,821	40,961			
New Network Switch	4,839		15,425			5,000
Olympia (Sandhill)				\$ 253,503		
Columbia (Sagestone 8)				\$ 36,457		
3.5 MG Standpipe Reservoir				\$ 512	\$ 464,935	\$ 3,400,000
Well #10 Drilling & Pumpstation					\$ 321,137	\$ 2,897,000
Compute support contract						2,400
Domain Controller						1,200
City Hall Routing Network-RE-IP						5,900
Network support contract						1,700
Phones						10,600
Server Room						8,900
Exchange Migration into the cloud			2,629		\$ 15,857	
Well #6 Rehabilitation VFD			-			\$ 500,000
Backup Upgrades					\$ 528	
Water Server work						
PC 360 Lic					\$ 5,319	
UPS network infrastructure					\$ 5,278	
Camera System						
Water Tower Maintenance Program	267,121	255,933	237,830	\$ 260,764	\$ 260,940	\$ 237,830
Service Trucks (2)			52,266		\$ 53,583	
Council Projector System				\$ 59,612	\$ 1,305	
Sewer Line work (1st ave; 26-Spruce)			77,828			
Well 3R				\$ 1,133,231	\$ 342,475	\$ -
Water-Line Imprvmnts/Overlays	223,174	416,666	55,983	\$ 176,183		\$ 400,000

**CITY OF OTHELLO
2020 Expenditure Budget
WATER FUND 401**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
One Service Truck - (Shared)						
Orion Laptop - Meter Reader				\$ 8,654		
Capital Expenditures Total	1,566,009	1,493,420	482,921	\$ 1,928,916	\$ 1,471,357	\$ 7,470,530
TRANSFERS						
TRS - Gen Fund/(Hydrant Utility Tax) 2%	53,536	53,792				
TRS - Gen Fund/Computer Tech	3,000	-	-			
TRS - Gen Fund Cost Allocation	412,466	-	-			\$ 375,039
TRS - Water Reserves (Fund 107)			600,000	\$ 86,500		
TRS - Water Reserves						
TRS - Water Rsrvs-Wells Rehab.						
TRS - P/W Allocation	390,238	-	-			
TRS - Debt Service\Wtr-Swr Bond						
Transfers Total	859,240	53,792	600,000	\$ 86,500	\$ -	\$ 375,039
TOTAL WATER NON-OPERATING EXPENDITURES	2,425,249	1,547,212	1,082,921	\$ 2,015,416	\$ 1,471,357	\$ 7,845,569
TOTAL WATER EXPENDITURES	3,741,210	3,540,560	3,132,093	\$ 4,108,992	\$ 3,792,805	\$ 9,981,017

CITY OF OTHELLO
2020 Expenditure Budget
WATER FUND 401

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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**CITY OF OTHELLO
2020 Revenue Budget
SEWER FUND 404**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
<u>SEWER FUND REVENUES</u>						
Beginning Fund Balance	281,786	234,088	77,088	226,257	594,560	324,029
INTERGOVERNMENTAL						
Grant-SR 24 Industrial Area						
CERB - Industrial Waste Water Feasibility Study						50,000
Ecy - Wastewater Sytem facility planning (50% loan)						
TIB 1st (26-Spruce)			731,974			
Total Indirect Federal Revenues	-	-	731,974	-	-	50,000
SERVICE REVENUES						
Sewer Service Sales	1,380,717	1,553,747	1,817,162	1,989,461	2,322,489	2,618,798
Other Sewer Operations Revenues					16,800	
Sewer Connection Fees	32,960	8,730	8,150	12,590	640	16,000
Sewer General Facility Charges	-	350		700	8,929	-
Latecomers Agmt. Chgs.	21,888	32,770		84,143		
Sewer Used By Other Funds	8,753	7,881	10,857	17,647		9,000
Total Service Revenues	1,444,318	1,603,477	1,836,169	2,104,541	2,348,858	2,643,798
MISCELLANEOUS REVENUES						
Investment Interest	776	1,037	1,714	1,920	8,733	4,300
Tractor Used By Streets						
Other Incomes - Sewer	1,200	13,763	-	194		-
Prior Year(s) Corrections						
Total Miscellaneous Revenues	1,976	14,800	1,714	2,114	8,733	4,300
OTHER FINANCING RESOURCES						
Loan rpmt from St (14th Ave)				204,819		-
Trs-In/Fund 108 Reserves						
Trs-In/Fund 140 PW New Truck						
Total Other Financing Resources	-	-	-	204,819	-	-
Total Sewer Revenues	1,446,294	1,618,277	2,569,857	2,311,474	2,357,591	2,698,098
TOTAL SEWER FUND	1,728,080	1,852,365	2,646,945	2,537,732	2,952,152	3,022,127

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**CITY OF OTHELLO
2020 Expenditure Budget
SEWER FUND 404**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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SEWER FUND EXPENDITURES

SEWER ADMINISTRATION

Salary - 50 Public Works Director				\$ 21,150	\$ 23,595	\$ 29,376
Salary - 51 Records Clerk				\$ 9,533	\$ 14,767	\$ 14,437
Salary - 55 Maintenance				\$ 57,410	\$ 58,858	\$ 62,843
Salary - 57 Maintenance				\$ 48,534	\$ 53,576	\$ 61,643
Salary - 58 Maintenance				\$ 50,106	\$ 48,728	\$ 55,632
Salary - Utility Billing Clerk (1/3)	15,879	16,196	17,243	\$ 18,099	\$ 19,015	\$ 19,977
Salary - Trisha T (1/3)				3,669	11,362	11,687
Salary - Engineer (1/4)					26,204	-
Salary - Engineer Tech (1/4)					11,603	-
Overtime				\$ 7,152	\$ 11,177	\$ 10,000
Benefits - Miscellaneous				\$ 187	\$ 799	\$ 1,000
Benefits - 50 Public Works Director				\$ 8,581	\$ 9,083	\$ 11,400
Benefits - 51 Records Clerk				\$ 5,250	\$ 8,575	\$ 8,506
Benefits - 55 Maintenance				\$ 29,221	\$ 29,773	\$ 33,339
Benefits - 57 Maintenance				\$ 27,190	\$ 29,035	\$ 33,078
Benefits - 58 Maintenance				\$ 27,231	\$ 27,590	\$ 31,774
Benefits - Utility Billing Clerk (1/3)	7,978	8,478	8,906	\$ 9,674	\$ 9,859	\$ 10,128
Benefits -Trisha T (1/3)				\$ 2,564	\$ 7,825	\$ 8,381
Benefits - Engineer (1/4)					9,550	-
Benefits - Engineer Tech (1/4)					5,164	-
Overtime Benefits				\$ 1,598	\$ 2,465	\$ 2,500
Office & Operating Supplies	1,257	1,687	1,835	\$ 6,067	\$ 6,880	\$ 4,700
Safety Supplies				\$ 450	\$ 543	\$ 750
Uniforms				\$ 1,483	\$ 1,512	\$ 1,500
Fuel				\$ 7,415	\$ 9,111	\$ 7,500
Small Tools & Equipment	0	296	0	\$ 1,397	\$ 207	\$ 2,500
Small Equipment - Office				\$ 2,446	\$ 1,039	\$ 1,000
Grant Writer - Professional services			7,913	15,442	16,383	16,000
Misc. Prof. Services				\$ 14,021	\$ 97	\$ 100
Prof. Services - Labor				\$ 392		
On-Line Payment Costs	3,510	5,126	5,420	\$ 5,616	\$ 5,478	\$ 5,500
Prof. Services - Engring				\$ 25,279	\$ 486	\$ 500
Industrial Wastewater Feasibility Study					50,200	66,000
Misc Sewer Admin	4,353	74	2,250			\$ 100
Sewer Utilities - Professional Services - PW		112,071	26,059	\$ 1,922	\$ 9,351	\$ 10,000
Central Services - Professional Services - G		190,405	182,901	\$ 176,823		
Postage	3,462	3,748	3,226	\$ 3,792	\$ 4,139	\$ 3,700
Telephone				\$ 3,429	\$ 2,790	\$ 2,500
Sewer Travel	1,491	2,367	2,440	\$ 1,857	\$ 910	\$ 2,000
Sewer Utility Tax 15%			273,797	\$ 312,816	\$ 350,989	\$ 396,570
Advertising - Legal Notices	0	128	958	\$ 102	\$ 86	\$ 950
Utilities - Shop Electricity				\$ 3,026	\$ 4,393	\$ 3,000
Utilities - Shop Natural Gas				\$ 1,259	\$ 1,634	\$ 2,000
Water/Sewer Use				\$ 1,298	\$ 1,265	\$ 875
Office Equip. Rep. & Maint.				\$ 336		\$ 500
Shop Bldg Rep. & Maint.				\$ 1,554	\$ 425	\$ 4,000
Vehicle/equip Rep. & Maint.				\$ 9,847	\$ 8,037	\$ 6,250
Radio System Rep. & Maint.						\$ 150
Mailing Mach. Maint. Contract	662	0	784	\$ 784		\$ 900
Miscellaneous Expenses				\$ 18	\$ 6	\$ 625
Organizational Dues	0	0	150		\$ 122	\$ 2,675
Prof. Svcs. - Boarddocs	582	582	583	\$ 583	\$ 584	\$ 750
Sewer Training & Education	392	1,154	1,938	\$ 1,701	\$ 423	\$ 2,000
Sewer Revenue Tax	28,350	31,482	36,782	\$ 40,336	\$ 47,116	\$ 40,500
Central Services - Salary					\$ 110,623	
Central Services - Benefits					\$ 51,464	
Central Services - Office & Operating Supplies					\$ 5,574	
Central Services - Professional Services					\$ 33,861	
Administration Total	67,914	373,792	573,184	968,641	1,144,330	991,796

Engineering

Salary - Engineer						22,600
Salary - Engineer Tech						15,178
Benefits - Engineer						8,285
Benefits - Engineer Tech						6,681
Office & Operating supplies						700
Fuel						624
Small Equipment						160
Travel/Lodging/Meals/Mileage						700
Education\Conferences						600
Dues & Fees						110

**CITY OF OTHELLO
2020 Expenditure Budget
SEWER FUND 404**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
Total Engineering	0	0	0	0	0	55,638
SEWER FACILITIES						
Equip/Vehicle Repairs & Mtn.						
Sewer Plant Bldg Repair & Maint	3,670	529	303	132	48	3,000
WWTP Grounds Maintenance	3,727	1,794	3,378	0		3,000
Facilities Total	7,397	2,324	3,682	132	48	6,000
OPERATIONS SEWER						
Street Repairs - to Streets	0	0	0	0	65	5,000
System Maintenance Supplies	0	854	2,425	60	5,613	3,000
Sewer Lab Supplies	4,021	2,218	3,670	470	1,506	4,000
Small Tools & Equipment	873	825	792	272	24	1,000
Lab Equipment Purchases	735	2,650	3,320			4,000
Prof. Serv. - Sewer Operations	64	1,435	1,152			2,000
Sewer Testing Services		5,695	12,485	14,432	13,725	15,000
Prof Services - Engineering (Sewer)	4,007	61,060	40,823	239,824	106,218	30,000
Prof Services - Headworks redesign			25,474	71,025	990	53,000
Electricity - Sewer Treatment Bldg	5,890	4,989	6,584	6,183	6,724	6,000
Electricity - Sewer Lift Station						
System Maintenance	4,688	8,706	5,502	3,312	14,724	11,000
Canal & Lagoons Maintenance	4,554	16,681	7,983	5,790	13,704	10,000
Dept\Ecology-Discharge Permit	11,973	6,558	9,456	9,919	9,221	14,700
Misc. Sewer Costs	2,520	20	70	20	3,205	4,000
Operations Total	39,324	111,690	119,738	351,308	175,718	162,700
TOTAL SEWER OPERATING EXPENDITURES	114,635	487,806	696,603	1,320,081	1,320,096	1,216,134
NON-EXPENDITURES						
Loan to St for 14th ave			300,000			
State Sales Tax Remittance					262	
Non-Expenditure Total	0	0	300,000	0	262	0
SEWER CAPITAL EXPENDITURES						
Sewer Line Improvements	164,320	21,888	814	13,010		150,000
Service Trucks (2)			52,064		53,253	
Backup Upgrades					528	
Exchange Migration into the cloud			2,629		15,858	
New Network Switch	4,785		15,425			5,000
Sewer Line Ext./14th		414,584	2,358			
Gator				13,019		
UPS network infrastructure					5,278	
Sewer Lining project						400,000
Compute support contract						2,400
Domain Controller						1,200
City Hall Routing Network-RE-IP						5,900
Network support contract						1,700
Phones						10,600
Server Room						8,900
Camera System						
Council Projector System					1,305	
Sewer Line work (1st ave; 26-Spruce)			910,796			
PC 360 Lic					5,304	
Olympia (Sandhill)	5,553			88,281		
Columbia (Sagestone 8)				328,780		
Gas Heater P/W (shared cost)						
Lab Equipment						
Capital Expenditures Total	174,658	436,472	984,084	443,091	81,525	585,700
SEWER TRANSFERS						
TRS - Gen Fund/Computer Tech.	1,000	0	0			
TRS - Gen Fund Cost Allocation	184,185	0	\$ -			\$ 193,117
TRS - Sewer Reserves \ G.F.C. (108)	5,000	5,000	5,000	5,000	5,000	5,000
TRS to Sewer Reserves - equip (108)	50,000	50,000	50,000	50,000	50,000	50,000
TRS to Sewer Reserves (108)	900,000	796,000	385,000	125,000	1,200,000	890,000
TRS - P/W Allocation	64,514	0	0			
TRS - Debt Service\Wtr-Swr Bond						
Transfers Total	1,204,699	851,000	440,000	180,000	1,255,000	1,138,117
TOTAL SEWER NON-OPERATING EXPENDITURES	1,379,357	1,287,472	1,724,084	623,091	1,336,787	1,723,817
TOTAL SEWER EXPENDITURES	1,493,992	1,775,278	2,420,688	1,943,171	2,656,884	2,939,951

**CITY OF OTHELLO
2020 Revenue Budget
SOLID WASTE FUND 406**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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SOLID WASTE - REVENUES

BEGINNING BALANCE	101,809	80,455	30,703	69,863	73,283	177,541
Garbage/Solid Waste Fees	1,101,941	1,184,029	1,293,079	1,363,472	1,458,875	1,491,000
Investment Interest	254	278	211	315	349	350
Misc. Solid Waste Revenue	450			192		
State Refuse Collection Tax						
Prior Years Correction(s)						
Transfer from Reserves						
TOTAL NEW REVENUES	1,102,645	1,184,306	1,293,290	1,363,979	1,459,224	1,491,350
TOTAL SOLID WASTE REVENUES	1,204,455	1,264,761	1,323,993	1,433,842	1,532,507	1,668,891

**CITY OF OTHELLO
2020 Expenditure Budget
SOLID WASTE FUND 406**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget Proposal
<i>SOLID WASTE - EXPENDITURES</i>						
ADMINISTRATION						
Salary - Utility Billing Clerk (1/3)	15,878	16,196	17,243	18,099	\$ 19,015	\$ 19,977
Salary - Trisha T (1/3)				3,680	11,396	11,687
Benefits - Utility Billing Clerk (1/3)	7,978	8,478	8,905	\$ 9,213	\$ 9,500	\$ 10,128
Benefits -Trisha T (1/3)				\$ 2,572	\$ 7,848	\$ 8,381
Office & Operating Supplies	1,257	1,681	1,795	\$ 3,995	\$ 3,243	\$ 4,000
Misc. Prof. Services				\$ 9,297	\$ 321	
On-Line Payment Costs	3,510	5,126	5,420	\$ 5,616	\$ 5,656	\$ 5,500
Central Services - Professional Services - G		140,406	132,297	\$ 127,741		
Telephone						
Postage	3,457	3,751	3,224	\$ 3,468	\$ 3,800	\$ 3,500
Travel/Lodging, Meals, Mileage	235	168	85	\$ 19		\$ 500
Advertising - Legal Notices	341	479	152	\$ 281		\$ 600
Solid Waste Education	157	177	-	\$ 16	\$ 190	\$ 300
Mailing Mach. Maint. Contract	662	662	784	\$ 784		\$ 1,000
Misc. Solid Waste Expense	-	74	300	\$ 5,208	\$ 3	\$ 5,100
Exchange Migration into the cloud			2,629			
Prof. Svcs - Boarddocs	582	582	583	\$ 583	\$ 584	\$ 600
Central Services - Salary					\$ 75,421	
Central Services - Benefits					\$ 38,615	
Central Services - Office & Operating supplies					\$ 4,655	
Central Services - Professional Services - G					\$ 18,167	
Administration Total	34,056	177,780	173,416	190,573	198,413	\$ 71,273
OPERATIONS						
Solid Waste Alley Maint. Supplies						
Adams County Landfill Fees	502,811	524,558	562,399	\$ 600,900	\$ 649,469	\$ 616,500
CDSI Collection Fees	397,812	420,780	429,744	\$ 435,802	\$ 441,526	\$ 440,000
Operations Total	900,622	945,337	992,142	\$ 1,036,702	\$ 1,090,995	\$ 1,056,500
OTHER EXPENDITURES						
External Taxes (State B & O)	16,529	17,760	19,396	\$ 20,452	\$ 21,883	\$ 19,000
State Refuse Collection Tax	39,670	42,625	46,551	\$ 49,085	\$ 52,520	\$ 45,000
Other Expenditures Totals	56,199	60,385	65,947	\$ 69,537	\$ 74,403	\$ 64,000
CAPITAL EXPENDITURES						
Property Development				\$ 353	\$ 6,105	
Property Purchase				\$ 40,673		
Alley Approach Improvements	16,408	11,610	22,624	\$ 9,702		\$ 55,000
PC 360 Lic					\$ 5,304	
Gator				\$ 13,019		
Backup Upgrades					\$ 528	
Network Switch						5,000
Camera System						
Council Projector System					\$ 1,305	
UPS network infrastructure					\$ 5,278	
Compute support contract						2,400
Domain Controller						1,200
City Hall Routing Network-RE-IP						5,900
Network support contract						1,700
Phones						10,600
Server Room						8,900
Capital Expenditures	16,408	11,610	22,624	63,747	18,520	90,700
INTERFUND TRANSERS						
Trs-Out/Fund 310 Main St. Proj.						
Trs-Out/Fund 101 1st ave alley approach		38,945				
General Fund Allocation	116,715	-	-			\$ 147,176
Interfund Transfers	116,715	38,945	-	-	-	147,176
TOTAL SOLID WASTE EXPENDITURES	1,124,000	1,234,058	1,254,130	1,360,559	1,382,331	1,429,649

**CITY OF OTHELLO
2020 Revenue & Expenditures
PARK & RECREATION RESERVE FUND 103**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
REVENUES						
Beginning Fund Balance	352,377	346,574	201,259	273,748	220,101	231,104
Farmers Mkt Grant					50,000	
RCO - Youth Athletic Fields						350,000
Investment Interest	497	1,185	1,489	2,988	3,713	3,500
TRS IN - from REET for Park Bathroom			100,000			
TRS IN - Skateboard Park						
TRS IN - Comm Cntr/Frm Mkt (From Gen Fund 001)						
TOTAL REVENUES	352,874	347,759	302,748	276,737	273,814	584,604
EXPENDITURES						
Park Facilities - Professional Services (lions park planning/Bob Droll)				32,386		
Farmers Market - Professional Services				24,250	17,950	
Repair & Maint (Park Plane)			9,000			
RCO - Youth Athletic Fields					28,070	360,420
TRS. to GF - General						
TRS. to GF - Tennis Court	6,300		20,000			
Trs to GF - Skate Park		146,500				
TOTAL EXPENDITURES	6,300	146,500	29,000	56,636	46,020	360,420
ENDING FUND BALANCE	346,574	201,259	273,748	220,101	227,794	224,184
TOTAL	352,874	347,759	302,748	276,737	273,814	584,604

**CITY OF OTHELLO
2020 Revenue & Expenditures
REAL PROPERTY RESERVE FUND 104**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
REVENUES						
Beginning Fund Balance	391,590	401,431	408,175	416,539	348,995	289,628
Park Mitigation Fee	17,500	4,750	5,125	33,700	13,750	16,000
Investment Interest	1,541	1,993	3,239	5,923	7,130	7,200
Prior Year(s) Corrections						
TRS IN - ParK Mitigation (From Gen Fund 001)						
TOTAL REVENUES	410,631	408,175	416,539	456,162	369,875	312,828
EXPENDITURES						
Property Development				353	11,845	
Professional Services- Appraisal	9,200					
Property Purchase (Park)				10,000	68,721	
Property Purchase				96,814		
TRS. to GF - General						
TRS to Strt Reserves						
TRS to GF Reserves						
TRS. to GF - Fire Station						
TOTAL EXPENDITURES	9,200	-	-	107,167	80,566	-
ENDING FUND BALANCE	401,431	408,175	416,539	348,995	289,308	312,828
TOTAL	410,631	408,175	416,539	456,162	369,875	312,828

**CITY OF OTHELLO
2020 Revenue & Expenditures
LEOFF RESERVE FUND 105**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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REVENUES

Beginning Fund Balance	105,117	115,512	125,992	136,745	148,100	159,725
Investment Interest	394	480	753	1,356	1,622	1,650
TRS IN - Real Property						
Prior Year(s) Corrections						
LEOFF 1 Reserves (Police 001)	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL REVENUES	115,512	125,992	136,745	148,100	159,723	171,375

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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EXPENDITURES

TRS - expense						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	115,512	125,992	136,745	148,100	159,723	171,375
TOTAL	115,512	125,992	136,745	148,100	159,723	171,375

**CITY OF OTHELLO
2020 Revenue & Expenditures
FIRE DEPARTMENT RESERVE FUND 106**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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REVENUES

Beginning Fund Balance	190,162	190,388	190,689	293,189	294,110	371,236
Investment Interest	225	302	500	921	2,818	2,130
Prior Year(s) Corrections						
Transfers-In (from Fund 001)					75,000	100,000
Transfer-In (from 135) (fire truck)		-				
Transfers-In (from Fund 140)			102,000			
TOTAL REVENUES	190,388	190,689	293,189	294,110	371,927	473,366

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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EXPENDITURES

TRS. to GF - Capital/Fire Dept. SUV						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	190,388	190,689	293,189	294,110	371,927	473,366
TOTAL	190,388	190,689	293,189	294,110	371,927	473,366

**CITY OF OTHELLO
2020 Revenue & Expenditures
FUND 107 - WATER RESERVES**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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REVENUES

Beginning Fund Balance	2,255,621	1,854,739	1,485,087	1,539,038	1,479,713	2,480,290
Investment Interest	14,118	12,348	13,951	11,186	17,178	13,000
TRS IN - General Purpose			600,000	86,500		
TOTAL REVENUES	2,269,739	1,867,087	2,099,038	1,636,724	1,496,890	2,493,290

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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EXPENDITURES

Property Development				394	18,117	
Property Purchase				156,617		
Trs - 401 Water Tower Maint prog	265,000	82,000				
Trs - 401 Water tower painting	150,000					
Trs - 401 water line improvements/overl	-	300,000	60,000			30,000
Trs - 401 VFD			500,000			
TOTAL EXPENDITURES	415,000	382,000	560,000	157,011	18,117	30,000
ENDING FUND BALANCE	1,854,739	1,485,087	1,539,038	1,479,713	1,478,774	2,463,290
TOTAL	2,269,739	1,867,087	2,099,038	1,636,724	1,496,890	2,493,290

**CITY OF OTHELLO
2020 Revenue & Expenditures
FUND 108 - SEWER RESERVES**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget Proposal
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REVENUES

Beginning Fund Balance	4,982,511	5,961,585	6,847,074	7,346,872	7,484,090	8,853,545
Investment Interest	24,074	34,489	59,798	114,188	132,226	115,000
Prior Year(s) Corrections						
Receive loan repayment once RD loan received						
TRS IN - Sewer Fund 404	900,000	796,000	385,000	125,000	1,200,000	890,000
TRS IN - Equipment Reserves (Sewer Fu	50,000	50,000	50,000	50,000	50,000	50,000
TRS IN - General Facilities Chrgs (Sewer	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL REVENUES	5,961,585	6,847,074	7,346,872	7,641,060	8,871,315	9,913,545

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget Proposal
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EXPENDITURES

Property Development				353	14,812	
Property Purchase				156,617		
TOTAL EXPENDITURES	-	-	-	156,970	14,812	-
ENDING FUND BALANCE	5,961,585	6,847,074	7,346,872	7,484,090	8,856,504	9,913,545
TOTAL	5,961,585	6,847,074	7,346,872	7,641,060	8,871,315	9,913,545

**CITY OF OTHELLO
2020 Revenue & Expenditures
SOLID WASTE RESERVE FUND 109**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget Proposal
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REVENUES

Beginning Fund Balance	9,470	9,502	9,553	9,645	9,819	10,041
Investment Earnings	32	51	92	174	212	230
Prior Year(s) Corrections						
TOTAL REVENUES	9,502	9,553	9,645	9,819	10,031	10,271

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget Proposal
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EXPENDITURES

TRS. to Main Street Project						
Trs to Solid Waste						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	9,502	9,553	9,645	9,819	10,031	10,271
TOTAL	9,502	9,553	9,645	9,819	10,031	10,271

**CITY OF OTHELLO
2020 Revenue & Expenditures
STREETS RESERVE FUND 110**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget Proposal
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REVENUES

Beginning Fund Balance	200,000	204,725	205,805	207,689	211,234	215,733
Columbia Improvements - OHA						
Main & Cunningham Rd Improve.						
Columbia Improvements						
Investment Earnings	725	1,080	1,884	3,545	4,311	4,500
Prior Year(s) Corrections						
TRS IN - Streets						
TRS IN - Streets - Equipment	20,000	-	-			
TOTAL REVENUES	220,725	205,805	207,689	211,234	215,544	220,233

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget Proposal
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EXPENDITURES

TRS to Street for Overlays						
TRS to Street	16,000					20,233
TRS. TO STREETS FOR 14TH & MAIN						
TOTAL EXPENDITURES	16,000	-	-	-	-	20,233
ENDING FUND BALANCE	204,725	205,805	207,689	211,234	215,544	200,000
TOTAL	220,725	205,805	207,689	211,234	215,544	220,233

**CITY OF OTHELLO
2020 Revenue & Expenditures
DONATIONS FUND 111**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget Proposal
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REVENUES

Beginning Fund Balance	1,438	8,588	6,028	1,922	4,820	4,548
Investment Interest						
Othello Brochure Donations (NA)						
Shop With A Cop	480	1,440	714	2,966	1,686	800
Police Donations		5,000	1,600	1,732	5,000	5,000
Shop With A Cop - Police Emees	370					
Christmas Float					500	
Shop With A Cop - Wal Mart	-		-			
Main St. Lighting Project						
Park and Rec (Skate Park)	7,500					
Donations for Dog Igloos	257					
TOTAL REVENUES	10,045	15,028	8,342	6,620	12,006	10,348

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget Proposal
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EXPENDITURES

Christmas Float					951	
Law Enforcement-Supplies & Equip			5,000		3,775	
Shop-with-a-Cop Donations	1,200	1,500	1,420	1,800	3,522	2,000
PD Training Room	257				1,117	
Main St Lighting Project						
Skate Park						
Trs to General Fund - Skate Park		7,500				
TOTAL EXPENDITURES	1,457	9,000	6,420	1,800	9,365	2,000
ENDING FUND BALANCE	8,588	6,028	1,922	4,820	2,642	8,348
TOTAL	10,045	15,028	8,342	6,620	12,006	10,348

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**CITY OF OTHELLO
2020 Revenue & Expenditures
FUND 112 - CRIME PREVENTION**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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REVENUES

Beginning Fund Balance	-	5,393	8,973	8,225	5,475	5,676
Investment Interest						
Prior Year(s) Corrections						
Law Enforcement Services	9,172	4,950	4,265	200	400	200
Criminal Justice Training Class					3,750	6,750
Contributions		4,552	3,454	4,302	1,975	3,500
TOTAL REVENUES	9,172	14,895	16,692	12,727	11,600	16,126

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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EXPENDITURES

Explorers						
Office and Operating	2,899	1,452	140	170	143	1,000
Small Tools	-	-	1,726			1,500
Uniforms	-	2,074	291	954	1,156	2,000
Services	-			138		200
Miscellaneous/Dues	880	1,932	1,928	4,000	2,794	2,000
Total Explorers	3,779	5,458	4,085	5,262	4,093	6,700

National Night Out						
Office and Operating		27	4,382	1,990	3,608	500
Misc		-	-		400	-
Total National Night Out	-	27	4,382	1,990	4,008	500

Crime Prevention						
Office and Operating						5,000
Criminal Justice Training Class						3,926
Total Crime Prevention	-	-	-	-	-	8,926

TOTAL EXPENDITURES	3,779	5,922	8,467	7,252	8,101	16,126
ENDING FUND BALANCE	5,393	8,973	8,225	5,475	3,499	-

CITY OF OTHELLO
2020 Revenue & Expenditures
FUND 113 - INVESTIGATION

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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REVENUES

Beginning Fund Balance	-	73	2,754	2,627	6,299	4,599
Investment Interest						
Prior Year(s) Corrections						
Confiscated & Forfited Property	73	2,701	57	3,752	2,245	500
TOTAL REVENUES	73	2,774	2,811	6,379	8,543	5,099

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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EXPENDITURES

Payment for services		-	183		876	1,500
Miscellaneous		20		80	2,485	2,000
TOTAL EXPENDITURES	-	20	183	80	3,362	3,500
ENDING FUND BALANCE	73	2,754	2,627	6,299	5,182	1,599

**CITY OF OTHELLO
2019 Revenue & Expenditures
GENERAL RESERVE FUND 115**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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REVENUES

Beginning Fund Balance					50,000
Investment Interest				50,000	
TRs in from (001) PD equipment					
		-			
TOTAL REVENUES	-	-	-	50,000	50,000

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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EXPENDITURES

TOTAL EXPENDITURES	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	50,000	50,000
TOTAL	-	-	-	50,000	50,000

**CITY OF OTHELLO
2019 Revenue & Expenditures
PUBLIC SAFETY LE TAX FUND 116**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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REVENUES

Beginning Fund Balance					-
Public Safety LE Tax					295,000
Investment Interest					
		-			
TOTAL REVENUES	-	-	-	-	295,000

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget
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EXPENDITURES

Brochure Donation to Chamber (NA)					
Police - Walmart Contribution (NA)					
County Prosecutor					20,000
Water Dispenser					2,500
Salary - Officer 17 - E Suarez					61,560
Benefits - Officer 17 - E Suarez					28,761
Partol vehicle for officer 17					58,000
Trunk Vaults (13)					19,500
PIT Bumpers (15)					7,500
Patrol Rifles (18)					27,000
Patrol Area Cabinet/Counter Top					7,500
Redacion software					7,000
Watchguard replacement					6,000
Kevlar Helmets					12,000
Radar replacements					6,000
Polygraph machine					6,000
Fingerprint software					4,700
TOTAL EXPENDITURES	-	-	-	-	274,021
ENDING FUND BALANCE	-	-	-	-	20,979
TOTAL	-	-	-	-	295,000

2020 PAYROLL POSITIONS

NON-UNION POSITIONS		NU - Entry 0-6 Mo.	NU - Step 1 7-12 Mo. (+\$100/Mo)	NU - Step 2 13-24 Mo. (+\$120/Mo)	NU - Step 3 25-36 Mo. (+\$160/Mo)	NU - Step 4 37+ Mo. (+\$200/Mo)
% Increase		102.00%				
Deputy Finance Officer	Annual	61,946.60	63,146.60	64,586.60	66,506.60	68,906.60
	Monthly	5,162.22	5,262.22	5,382.22	5,542.22	5,742.22
	40/hr/wk	29.78	30.36	31.05	31.97	33.13
Building, Planning Clerk / Assistant to the Mayor	Annual	43,357.72	44,557.72	45,997.72	47,917.72	50,317.72
	Monthly	3,613.14	3,713.14	3,833.14	3,993.14	4,193.14
	40/hr/wk	20.85	21.42	22.11	23.04	24.19
Finance Clerk (Trisha)	Annual	28,100.28	29,300.28	30,740.28	32,660.28	35,060.28
	Monthly	2,341.69	2,441.69	2,561.69	2,721.69	2,921.69
	25/hr/wk	21.62	22.54	23.65	25.12	26.97
Utility Billing Clerk	Annual	51,795.67	52,995.67	54,435.67	56,355.67	58,755.67
	Monthly	4,316.31	4,416.31	4,536.31	4,696.31	4,896.31
	40/hr/wk	24.90	25.48	26.17	27.09	28.25
Deputy City Clerk / Public Works Secretary	Annual	44,202.00	45,402.00	46,842.00	48,762.00	51,162.00
	Monthly	3,683.50	3,783.50	3,903.50	4,063.50	4,263.50
	40/hr/wk	21.25	21.83	22.52	23.44	24.60
Administrative Secretary (Police Department)	Annual	47,662.77	48,862.77	50,302.77	52,222.77	54,622.77
	Monthly	3,971.90	4,071.90	4,191.90	4,351.90	4,551.90
	40/hr/wk	22.91	23.49	24.18	25.11	26.26
Park & Rec Coordinator	Annual	56,100.00	Engineer Technician		Annual	75,888.00
	Monthly	4,675.00			Monthly	6,324.00
	40/hr/wk	26.97			40/hr/wk	36.48
Misc:			Year 1	Year 2	Year 3	
Building Inspector	Yr		\$ 62,424.00	\$ 64,583.87	\$ 66,743.74	
Park & Rec Assistant	Yr		34,320.00	36,400.00	38,480.00	
Seasonal	Hr		16.50	17.50	18.50	
EXEMPT POSITIONS						
City Administrator (See Mayor Salary)	Annual	See Mayor Salary, below	Community Development Director	Annual	94,241.47	
	Monthly			7,853.46		
	40/hr/wk			45.31		
City Clerk	Annual	54,000.00	Public Works Director	Annual	97,920.00	
	Monthly	4,500.00		Monthly	8,160.00	
	40/hr/wk	25.96		40/hr/wk	47.08	
Assistant Police Chief	Annual	100,818.43	I T Director	Annual	83,000.00	
	Monthly	8,401.54		Monthly	6,916.67	
	40/hr/wk	48.47		40/hr/wk	39.90	
Police Chief	Annual	107,000.00	City Engineer	Annual	125,000.00	
	Monthly	8,916.67		Monthly	10,416.67	
	40/hr/wk	51.44		40/hr/wk	60.10	
Finance Officer	Annual	119,373.22				
	Monthly	9,947.77				
	40/hr/wk	57.39				
Salary set by Ordinance	Annual	Monthly				
	Mayor	150,144	12,512.00			
Council Members		4,800	400.00			

UNION POSITIONS
Wages set by contract

Operators % Increase (CBA)	Per contract	PW - Entry 0-24 Mo.	PW - Step 1 25-36 Mo.	PW - Step 2 37-48 Mo.	PW - Step 3 49+ Mo.
Operators % Increase (CPI)					
Maintenance Worker (Entry)	Annually	47,796.00	49,488.00	53,652.00	57,804.00
	Monthly	3,983.00	4,124.00	4,471.00	4,817.00
	40/hr/wk	22.98	23.79	25.79	27.79

Operators % Increase (CBA)	Per contract	PW - Entry 0-24 Mo.	PW - Step 1 25-36 Mo.	PW - Step 2 37-48 Mo.	PW - Step 3 49+ Mo.
Operators % Increase (CPI)					
Maintenance Worker (Journeyman / Lead)	Annually	50,136.00	51,912.00	56,280.00	60,648.00
	Monthly	4,178.00	4,326.00	4,690.00	5,054.00
	40/hr/wk	24.10	24.96	27.06	29.16

Union change % Increase (Patrol)		P - Entry 0-12 Mo.	P - Step A 13-24 Mo.	P - Step B 25-36 Mo.	P - Step C 37-48 Mo.	P - Step D 49-60 Mo.
Patrolman	Annually	Patrolman union negotiations are still in process. These salaries will be updated when information is available.				
	Monthly					
	40/hr/wk					

Teamsters % Increase (Serg.)		S - Step A 0-23 Mo.	S - Step B 24 + Mo.	Patrolman continued	P - Step E 61+ Mo.
Sergeant	Annual	85,188.00	88,164.00		Still in process.
	Monthly	7,099.00	7,347.00		
	40/hr/wk	40.96	42.39		

Teamsters % Increase (Disp)		D - Step A 0-6 Mo.	D - Step B 7-12 Mo.	D - Step C 13-24 Mo.	D - Step D 25-36 Mo.	D - Step E 37+ Mo.
Dispatch	Annually	44,784.00	47,016.00	49,368.00	51,840.00	54,432.00
	Monthly	3,732.00	3,918.00	4,114.00	4,320.00	4,536.00
	40/hr/wk	21.53	22.60	23.73	24.92	26.17
Lead Dispatcher	7.5%	Monthly				4,876.20

Teamsters % Increase (CE)		CE - Step A 0-6 Mo.	CE - Step B 7-12 Mo.	CE - Step C 13-24 Mo.	CE - Step D 25-36 Mo.	CE - Step E 37+ Mo.
Code Enforcement (Attached to Dispatch union contract, but separate salary)	Annually	49,680.00	52,164.00	54,768.00	57,516.00	60,384.00
	Monthly	4,140.00	4,347.00	4,564.00	4,793.00	5,032.00
	40/hr/wk	23.88	25.08	26.33	27.65	29.03

NON-UNION POSITIONS
Parks & Recreation

Position	Year 1	Year 2	Year 3
Concession	\$13.50	\$13.60	\$13.70
Lifeguard	\$13.75	\$13.85	\$13.95
Lifeguard w/WSI	\$14.00	\$14.10	\$14.20
Assistant Manager	\$17.03	\$17.13	\$17.23
Manager	\$18.18	\$18.28	\$18.38

- 1 - Increases shown in these pages reflect cost of living increase determined by the change in the CPI-W for all cities from August of the previous year to August of the current year per the Teamsters and Operators Union Contracts.
- 2 - Employees required by the city to maintain state license/certifications will receive an additional \$50.00 per month for each license/certificate required.
- 3 - Office employees and police officers who have educational degrees receive:
 - a 2% increase over their step salary for a 2 year Associate Degree in a related field.
 - a 4% increase over their step salary for a 4 year Bachelor's Degree in a related field.

Temporary Positions -- Hourly pay will depend on position and experience and will be decided by the Department Head

Pool

1. Hourly wage(s) based upon year(s) and/or season(s) (in succession) of employment in Position with the City of Othello.
2. Successful completion/possession of Water Safety Instructor certification shall result in \$.25 addition to hourly wage. Hourly wage increase for Water Safety Instructor certification not applicable to Pool Manager and/or Assistant Pool Manager positions.

BUDGET GLOSSARY

ACCOUNTING GROUPS: Accounting entities used to establish control over accountability for the government's general fixed assets and the unmarred principal of its general long-term debt, including special assessment debt for which the government is obligated in some manner. The most common groups are called, General Long-Term Debt Accounting Group (GLTDAG) and, General Fixed Assets Account Group (GFAAP).

ACCOUNTING SYSTEM: The total set of records and procedures which are used to record, classify, end report information on the financial status and operations of an entity.

ACCOUNTS PAYABLE: A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNTS RECEIVABLE: An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

ACCRUAL BASIS OF ACCOUNTING: The method of accounting in which revenues are recorded when they are earned (whether or not cash is received at that time). Expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not).

ACCUMULATED DEPRECIATION: A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of fixed accounts.

AD VALOREM TAXES: A tax levied on the assessed value of real property.

AGENCY FUND: A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments and/or other funds.

ALLOCATION: To set aside or designate funds for a specific purpose. An allocation does not authorize the expenditure of funds.

AMORTIZATION: (1) The portion of the cost of a limited life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

ANNUAL DEBT SERVICE: The amount required to be paid in any calendar year for (1) interest on all Parity Bonds then outstanding, (2) principal of all Parity Bonds then outstanding, but excluding any outstanding term bonds, and (3) payments into any Sinking Fund Account for the amortization of outstanding Parity Bonds divided by the number of calendar years to the last maturity or mandatory redemption date thereof.

ANNUAL FINANCIAL REPORT (AFR): The official annual report of a government. It includes (a) the five combined financial statements in the combined statement - overview and their related notes and (b) combined statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance regulated legal and contractual provisions, required supplementary information, extensive introductory material and a detailed statistical section.

APPROPRIATION: An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period

APPROPRIATIONS ORDINANCE: The official enactment by the City Council establishing the legal authority for City officials to obligate and expend resources.

ASSESSED VALUATION: The estimated value placed upon real and personal property by the Adams County Assessor as the basis for levying property taxes.

ASSETS: Property owned by a government, which has monetary value.

AUDIT: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- Ascertain whether financial statements fairly present financial position and result of operations;
- Test whether transactions have been legally performed;
- Identify areas for possible improvements in accounting practices and procedures;
- Ascertain whether transactions have been recorded accurately and consistently;
- Ascertain the steward-ship of officials responsible for governmental resources.

AUDITOR'S REPORT: In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in the examination and setting for the auditor's opinion on the fairness of presentation of the financial information in conformity with generally accepted accounting practices or some other comprehensive basis system of accounting.

BALANCE SHEET: A statement presenting the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specified date.

BARS: The State of Washington prescribed Budgeting & Accounting, Reporting System Manual required for all governmental entities in the State of Washington.

BASE BUDGET: Ongoing expense for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the City Council.

BASIC FINANCIAL STATEMENTS: Those financial statements, including notes thereto, necessary for the fair presentation of the financial position and results of operations of an entity in conformity with GAAP. The basic financial statements include a balance sheet, an "all-inclusive" operating statement, a budget comparison statement (for all government funds for which annual appropriated budgets are adopted), and a statement of changes in financial position (for proprietary funds, pension trust funds and non-expendable trust funds).

BASIS OF ACCOUNTING: A term used to refer to when revenues, expenditures, expenses and transfers and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement on either the cash or accrual method.

BOND (Debt Instrument): A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

BOND ANTICIPATION NOTES (BANS): Short-term interest-bearing notes issues in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

BUDGET (Operating): A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.

BUDGET CALENDAR: The schedule of key dates or milestones, which the City follows in the preparation and adoption of the budget.

BUDGET DOCUMENT: The official written statement prepared by the Finance Department and supporting staff for the mayor, which presents the proposed budget to the City Council.

CAPITAL ASSETS: Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL BUDGET: A plan of proposed capital expenditures and the means of financing them. The capital budget may be enacted as part of the complete annual budget including both operating and capital outlay. The capital budget is based on the Capital Facility Plan (CFP).

CAPITAL FACILITY PLAN (CFP): A plan of proposed capital expenditures to be incurred each year over a period of six future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

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

CAPITAL OUTLAY: Expenditures, which result in the acquisition of or addition to fixed assets. Examples include land, buildings, machinery and equipment, and construction projects.

CAPITAL PROJECTS: Projects, which purchase or construct capital assets. Typically, a capital project encompasses purchase of land or constructions of a building or facility, with a life expectancy of more than 10 years.

CASH BASIS: The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

CASH FLOW BUDGET (CASH BUDGET): A projection of the cash receipts and disbursements anticipated during a given time period.

COMMUNITY DEVELOPMENT BLOCK GRANTS (CDBG): Grant funds administered through Department of Community Development of the State of Washington.

CENTENNIAL CLEAN WATER PROGRAM (CCWP): In 1986, legislation was passed which provides grants to public entities for financing water pollution control activities and facilities to protect surface and underground water from pollution. In addition, a state revolving loan program was established to provide loans or combinations of grants/loans to finance public facilities.

CERTIFICATE OF DEPOSIT: A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period for a specified rate of interest.

COMMUNITY PARK: Those parks so designated in the City of Othello's Parks and Recreation Plan.

CONCURRENT OR CONCURRENCY: The improvements that are in place at the time the impacts of development occur, or that the necessary financial commitments are in place. Public facilities and services shall be adequate to serve the development at the time the development is available for occupancy and use without decreasing current service levels below locally established minimum standards.

CONTINGENCY: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

COST ACCOUNTING: Accounting assembles and records all cost incurred to carry out a particular service.

COUNCILMANIC BONDS: Councilmanic bonds refer to bonds issued with approval of the Council, as opposed to voted bonds, which must be

approved by vote of the public. Councilmanic bonds must not exceed .75% of the assessed valuation and voted bonds 1.75%.

DEBT: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

DEBT LIMITS: The maximum amount of gross or net debt, which is legally permitted.

DEBT SERVICE: Payment of interest and repayment of principal to holders of the City's debt instruments.

DEBT SERVICE FUND: A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEFICIT: (1) The excess of an entity's liabilities over its asset (See Fund Balances). (2) The excess of expenditures or expenses over revenues during a single accounting period.

DELINQUENT TAXES: Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived, and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

DEMAND DEPOSIT: A deposit of monies that are payable by the bank upon demand.

DEPRECIATION: (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset, which is charged as an expense during a particular period.

DEVELOPMENT ACTIVITY: Any construction or expansion of a building, structure, or use, any changes in use of a building, structure, or use, or any change in the use of land, that creates additional demand and need for public facilities.

DOUBLE BUDGETING: The result of having funds or departments within a government purchase services from one another rather than from outside vendors. When internal purchasing occurs, both funds must budget the expenditures (one to buy the service and the other to add the resources to its budget so they have something to sell). This type of transaction results in inflated budget values because the same expenditure dollar is budgeted twice: once in each fund's budget. The revenue side of both funds is similarly inflated.

DUE FROM OTHER FUNDS: An asset account used to indicate amounts owed to a particular fund by another fund for goods or services rendered. This account includes only short-term obligations on open account, not interfund loans.

ENCUMBRANCES: Obligations in the form of purchase orders, contracts or salary commitments, which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

ENDING FUND BALANCE: The cash balance remaining at the end of the fiscal year available for appropriation in future years.

ENTERPRISE FUND: Separate financial accounting used for governmental operations that are financed and operate in a manner similar to business enterprises, and for which preparation of an income statement is desirable.

EQUIPMENT RENTAL: The Equipment Rental Fund operates as a self-sufficient motor and equipment pool. Customer departments pay for the equipment used through charges billed monthly. These charges include a form of depreciation, which is accumulated as a sinking fund for future asset replacement, a factor for maintenance of the equipment, and charges for fuel (if applicable).

EXPENDITURES: Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received, or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

FEDERAL AID URBAN SYSTEM (FAUS): Provides funds for the constructions, reconstruction, and improvement of urban streets and roads. A local match of 16.6% is required.

FEE IN LIEU OF (FILO): Charges are contributions made by developers toward future improvements of City facilities resulting from the additional demand on the City's facilities generated from the development.

FISCAL YEAR: A twelve (12) month period designated as the operating year by an entity. For Othello, the fiscal year is the same as the calendar year (also called budget year).

FIXED ASSETS: Long-lived tangible assets obtained or controlled as a result of past transactions, event or circumstances. Fixed assets include buildings, equipment, improvements other than buildings, and land.

FLOAT: The amount of money represented by checks outstanding and in the process of collection.

FULL FAITH AND CREDIT: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

FTE: Full-time equivalent employee.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE: The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

GOVERNMENTAL ACCOUNTING, AUDITING AND FINANCIAL REPORTING (GAAFR): The "blue book" published by the Municipal Finance Officers Association to provide guidance for the application of accounting principles for governments.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): The standards used for accounting and reporting used for both private industry and governments.

GENERAL FIXED ASSETS: Capital assets that are not part of any fund, but of the government unit as a whole. Most often these assets arise from the expenditures of the financial resources of governmental funds.

GENERAL FUND: The fund supported by taxes, fees and other revenues that may be used for any lawful purpose.

GENERAL OBLIGATION BONDS: Bonds for which the full faith and credit of the insuring government are pledged for payment.

GOALS: The objective of specific tasks and endeavors.

GRANT: A contribution of assets (usually cash) by one governmental unit or other organizations to another. Typically, these contributions are made to local governments from the State and Federal government. Grants are usually made for specified purposes.

GUARANTY FUND: A fund established by a bond issuer, which is pledged as security for the payment of one or more bond issues. Normally used for Local Improvement Districts (LID).

IMPACT FEES: A fee assessed on new development that creates additional demand and need for public facilities.

INFRASTRUCTURE: The underlying foundation of streets, storm water system, sewer, and water systems that the continuance and growth of a jurisdiction depends.

INTERFUND PAYMENTS: Expenditures made to other funds for services rendered. This category includes interfund repairs and maintenance.

INTERGOVERNMENTAL SERVICES:

Intergovernmental purchases of those specialized services typically performed by local governments.

INTERNAL CONTROL: A plan of organization for purchasing, accounting, and other financial activities, which among other things, provides that: The duties of employees are subdivided so that no single employee handles financial action from beginning to end. Proper authorization from specific responsible officers is obtained before key steps in the processing of a transaction are completed. Records and procedures are arranged appropriately to facilitate effective control.

INTERNAL SERVICE FUND: Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments on a cost-reimbursement basis.

INVESTMENTS: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals and base payments.

LATECOMER FEES: Fees paid by developers or future service users for their share of past improvements financed by others.

LEASING: A financial technique whereby ownership of the project or equipment remains with the financing entity, and where title may or may not transfer to the City at the end of the lease.

LEOFF: Law Enforcement Officers and Firefighters Retirement System provided by the State of Washington.

LEVY: (1) To impose taxes, special assessments or service charges for the support of governmental activities. (2) The total amount of taxes, special assessments or service charges imposed by a government.

LEVY LID: A statutory restriction on the annual increase in the amount of property tax a given public jurisdiction can assess on regular or excess levies.

LIABILITY: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

LOCAL IMPROVEMENT DISTRICTS (LID): Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

MATURITIES: The dates the principal or stated values of investments or debt obligations mature and maybe reclaimed.

MILL: The property tax rate, which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

MITIGATION FEES: Contributions made by developers toward future improvements of city facilities resulting from the additional demand on the City's facilities generated from the development.

MODIFIED ACCRUAL BASIS: The basis of accounting under which expenditures, other than accrued interest on general long-term debt, are recorded at the time liability are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

NET REVENUE: The revenue of the system less the cost of maintenance and operation of the system.

NOTES TO THE FINANCIAL STATEMENTS: The SSAP and other disclosures required for a fair presentation of the financial statements of government in conformity with GAAP and not included on the face of the financial statements themselves. The notes to the financial statements are an integral part of the Annual Report.

OBJECT: As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures).

OPERATING FUNDS: Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

OPERATING TRANSFER: Routine and/or recurring transfers of assets between funds.

ORDINANCE: A statute or regulation enacted by City Council.

OTHER SERVICES AND CHARGES: A basic classification for services, other than personnel services, which are needed by the City. This item includes professional services, communication, travel, advertising, rentals and leases, insurance, public utility services, repairs and maintenance, and miscellaneous.

PARITY BOND: Any and all water and sewer revenue bonds of the City The payment of which, both principal and interest, constitutes a lien and charge upon the revenue of the system and upon assessments equal in rank with the lien and charge on such revenue of the system and assessments for payments required to pay and secure the payment of the bonds.

PERS: Public Employees Retirement System provided for, other than Police and Fire, by the State of Washington.

PERSONNEL BENEFITS: Those benefits paid by the City as part of the conditions of employment.

Examples include insurance and retirement benefits.

PROGRAM: A specific and distinguishable unit of work or service performed.

PROGRAM ENHANCEMENT: Programs, activities or personnel requested to improve or add to the current baseline services.

PROGRAM MEASURES: A unit of standard used for the quantitative comparison in the manner of functioning to capacity or quantity as determined.

PROGRAM REVENUE: These are revenues, which are produced as a result of an activity of a program and are subject to quantity of services provided to the public or governmental units (i.e. permits, charges for fire services, Recreational activities), or revenues dedicated to a specific use (i.e. grants taxes or debt funds).

PROPRIETARY FUND TYPES: Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position.

PUBLIC FACILITIES: The capital owned or operated by the City or other governmental entities.

PUBLIC WORKS TRUST FUND (PWTF): Is a low-interest revolving loan fund, which helps local governments finance critical public works needs. To be eligible for trust fund financing, the applicant must be a local government entity, with a long-term plan for financing public works needs. If the applicant is a city or county, it must be imposing the optional one-quarter percent real estate excise tax for capital purposes. Eligible projects include streets and roads, bridges, storm sewers, sanitary sewers, and water systems. Loans will only be made for the purpose of

repair, replacement, reconstruction, or improvement of existing eligible public works systems to meet current standards and to adequately serve the needs of the existing populations. New capital improvement projects are not eligible. The maximum loan amount has been one million with a minimum local match of ten percent. Interest rates vary from one to three percent, depending on the match.

RCW: Revised Code of Washington.

Real Estate Excise Tax (REET): A tax upon the sale of real property from one person or company to another.

RESERVE: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

RESOLUTION: A formal statement of a decision or expression of an opinion of the City Council.

RESOURCES: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

RETAINED EARNINGS: An equity account reflecting the accumulated earnings of the City.

REVENUE: Income received by the City in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income and miscellaneous revenue.

REVENUE BONDS: Bond issued that pledge future revenues, usually water, sewer or drainage charges, to cover debt payments in addition to operating costs.

REVENUE ESTIMATE: A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically, a future fiscal year.

SALARIES AND WAGES: Amounts paid for personal services rendered by employees in accordance with rates, hours, terms and conditions authorized

by law or stated in employment contracts. This category also includes overtime and temporary help.

SERVICE MEASURES: Specific quantitative measures of work performed within an activity or program (e.g., total miles of street cleaned). Also, a specific quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program).

SINGLE AUDIT: An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-125, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received to have one audit performed to meet the needs of all federal grantor agencies.

SINKING FUND ACCOUNT: An account created in the bond fund to amortize the principal of term bonds.

SPECIAL ASSESSMENT: A compulsory levy made against certain properties from earnings of enterprise funds. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise funds' property.

SPECIAL REVENUE FUND: A Fund used to account for the proceeds or specific revenue sources that are legally restricted to expenditure or specified purposes.

SUPPLEMENTAL APPROPRIATION: An appropriation approved by the Council after the initial budget appropriation.

SUPPLIES: A basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, inventory or resale items, and small tools and equipment.

SURETY BOND: Any letter of credit, insurance policy, surety bond or other equivalent credit facility or any combination thereof issued to the City to satisfy all or part of the amount required to be maintained in the Reserve Account to make such payments of principal and interest as the same become due at maturity or on any mandatory redemption date.

TAX: Charge levied by a government to finance services performed for the common benefit.

TAX ANTICIPATION NOTES (TANS): Notes issued in an anticipation of taxes, which are retired usually from taxes, collected (typically used by school districts).

TAX LEVY ORDINANCE: An ordinance through which taxes are levied.

TAX RATE LIMIT: The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

TERM BONDS: Any parity bonds designated by the council as “term bonds” pursuant to an ordinance which authorizes the issuance of parity bonds and provides for mandatory payments into a sinking fund account established for the term bonds so designated and provides for mandatory redemption of such term bonds from such sinking fund account.

TRANSPORTATION IMPROVEMENT ACCOUNT (TIA): TIA provides funding for transportation projects through two programs: The urban programs and the small cities program. Urban projects must be attributable to congestion caused by economic development or growth. They must be consistent with state, regional and local selection processes. The TIB requires multi—

agency planning and coordination and public/private cooperation to further the goal of achieving a balanced transportation system in Washington State.

TRANSPORTATION IMPROVEMENT BOARD (TIB): The purpose of the TIB is to administer funding for local governments for transportation projects. This is accomplished through the Transportation Improvement Account Program and the Urban Arterial Trust Account Program; Revenues are from the state fuel tax, local matching funds, and private sector contributions.

TRUST FUND: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, and/or other funds.

UTILITY LOCAL IMPROVEMENT DISTRICTS: (ULID) Created only for improvement to sewer, water, and other utilities and differs from a LID in that all assessment revenues must be pledged for payment of debt service or bonds issued to finance the improvements.

WAC: Washington Administrative Code,

WARRANT: An order drawn by a municipal officer(s) directing the treasurer of the municipality to pay a specified amount to the bearer, either after the current or some future date.

YIELD: The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.

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