

CITY OF OTHELLO



2021 ADOPTED BUDGET

500 East Main Street – Othello, WA 99344 (509)-488-5686
Website: <https://www.othellova.gov>

Table of Contents

Mayor's Message	iii
City Process	vii
Introduction	
Directory of Officials	1
Organizational Chart	2
Committees	3
Othello Profile	5
Economic Information	6
Budget Philosophy & Policy	7
Budget Overview and Process	8
Governmental Accounting	10
Labor Relations	11
Departmental Budgets	
General Fund	13
Administration	16
Police Department	20
Fire Department	23
Parks & Recreation	25
Planning, Building, & Code Enforcement.	26
Library	32
General Fund Graphs & Tables.	33
Special Revenue Funds	
Tourism Fund	35
Real Estate Excise Tax Fund	36
Utility Tax Fund	36
Public Works	37
Street Fund	41
Transportation Benefit District	44
Water Fund	45
Sewer Fund	49
Solid Waste Fund	53
Reserve Funds	57
Debt Service Funds	61
Capital Facilities Plan	
CFP Ordinance 1557	67
CFP General Information	69
CFP Projects.	74
CFP Funding Estimates	76
2021 Detailed Budget	
Budget Ordinance 1561	77
Budget Summary.	79
Detail Revenues & Expenditures by Fund	83
2021 Pay Scale.	137
Budget Glossary.	139

This
Page
Intentionally
Left
Blank



The City of Othello

500 East Main, OTHELLO, WASHINGTON 99344
Telephone (509) 488-5686 Fax (509) 488-0102

MEMORANDUM

Date: February 25, 2021
From: Shawn Logan, Mayor
To: City Council Members
Re: 2021 Budget Message

For the past fifteen 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 2021. 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 \$37,059,141. Total expenditures are \$21,575,943 for a total ending fund balance of \$15,476,965.

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 \$1,863,160. 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 2021 budget reflects the second 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 \$948,159. New revenues are expected to be \$6,470,293 for total available resources of \$7,418,452. Total anticipated expenditures are \$6,927,689. The General Fund balance at the end of 2021 is anticipated to be \$490,763. The ending fund

balance exceeds the Council approved reserve of \$400,000, comprising of \$200,000 emergency reserves, and \$200,000 operating 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 \$52,700 mainly consisting of computer, network and communication upgrades to city hall

The Police Department budget is 49% of the General Fund. In addition, the City will collect about \$400,000 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 an additional school resource and dispatcher, three new squad cars, and \$303,400 in new equipment for the Police Department

Fire Services in the General Fund total \$488,931, of which \$338,121 is contract services with Adams County Fire District #1. \$122,000 is a transfer to the Fire Reserve fund for future equipment purchases. At the end of 2021 the balance in that fund is estimated at \$599,879. 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 2021 budget will be larger than the 2020 budget. Capital projects for 2021 total include \$1,350,000 in grant funding for the Pride Rock Playground and Dream Courts basketball court renovations at Lions Park.

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

Library operating expenses for 2021 budgeted at \$2,000, which is typical for regular operations. In 2020 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 2021 represents 18.4% of the total city budget. Anticipated beginning fund balance for the Street Fund is \$562,475; total new revenues are estimated to be \$2,905,533; total available resources are \$3,468,008. Approved expenditures for 2021 are \$3,197,583 for an anticipated ending fund balance of \$270,425. Street capital expenses for 2021 contain \$1,929,713 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 includes an additional \$620,000 for street projects

The Street Reserve Fund will begin the year with a balance of \$200,235. Revenues include \$2,200 in interest earnings. No expenses are planned from this fund in 2021. This will leave an ending fund balance of \$202,435.

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 2021 is expected to be \$35,838, with new revenues of \$42,450, for total available revenues of \$78,288. Total budgeted expenditures are \$49,800 with an estimated ending fund balance of \$28,488 for 2021.

Real Estate Excise Tax Fund

The beginning fund balance for the REET Fund in 2021 is \$43,231, with anticipated revenues of \$55,230, for total available revenues in the Real Estate Excise Tax Fund of \$98,461. Total expected expenditures for 2021 are at \$25,000 to continue the beautification street lighting project. The ending balance is expected to be \$73,461.

Water Utility Fund

Beginning fund balance in the Water Fund for 2021 is projected to be \$245,284. Total revenues are likely to be \$4,493,900 resulting in total available revenue of \$4,739,184. \$3,489,474 has been appropriated for operational expenditures, and \$1,100,000 for capital expenditures, leaving an ending fund balance of \$149,710. Water capital projects include \$500,000 for the VFD at well #6, and \$600,000 for water line improvements.

The Water Reserve Fund will begin 2021 with a balance of \$1,448,774. Revenues consist of \$14,500 investment revenue and a \$80,000 transfer in from the Water fund. Leaving a fund balance of \$1,543,274.

Sewer Utility Fund

2021 beginning fund balance for the Sewer Fund is \$591,850. New revenue is anticipated to be \$2,820,000, for a total of \$3,411,850 in available revenues. Appropriated expenditures are \$3,423,072 leaving an ending fund balance of \$11,222. The 2021 budget includes \$150,000 for sewer line improvements and \$800,000 for the sewer lining project. Transfers from the Sewer Fund include \$945,000 to the Sewer Reserve Fund for general reserves.

The Sewer Reserve Fund will begin the year with a balance of \$9,908,145. Revenue includes transfers of \$945,000 from the sewer fund and interest earnings of \$115,000, leaving a 2021 ending fund balance of \$10,968,145 of which \$200,000 is emergency reserves.

Solid Waste Utility Fund

The Solid Waste Fund is estimated to have a beginning fund balance of \$270,361 in 2021. New revenues are projected to be \$1,597,882 giving this fund \$1,868,243 in available revenue. \$1,521,177 in expenditures has been appropriated for 2021, resulting in an ending fund balance of \$347,066. Current expenses for 2021 include Adams County landfill fees of \$653,208 and \$457,406 for contracted services with CDSI. Capital projects for 2021 contain \$55,000 for alley approach restoration.

Crime Prevention Fund

Beginning fund balance in the Crime Prevention Fund for 2021 is projected to be \$2,368. Total revenues are likely to be \$13,150 resulting in total available revenue of \$15,518. \$13,700 has been appropriated for operational expenditures, leaving an ending fund balance of \$1,818. 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 2021 is projected to be \$5,103. Total revenues are likely to be \$500 resulting in total available revenue of \$5,603. \$3,500 has been appropriated for operational expenditures, leaving an ending fund balance of \$2,103. 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 2021 is estimated to be \$12,935,348. Total new revenues are \$1,965,160 and expenditures are \$769,259, leaving an ending balance of \$14,131,249. The lion share of this balance is from the Water (\$1,543,274) and Sewer (\$10,968,145) reserve funds.

Debt Service Funds

The City has the following Debt Service Funds and payments for 2021.

1. **Fund 220** - Public Works Trust Fund, Broadway (\$30,087) (final payment in 2026)
2. **Fund 225** - General Obligation Bond (2010), Main Street Construction Project (\$272,802) (final payment in 2031)

Summary

In summary, the 2021 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 2021.
4. Review comprehensive plan relative to growth of the City of Othello.

I hope that you will favorably consider the 2021 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. The current COVID climate only highlights the care and concern that must be taken. With this in mind, we have limited expenditures where necessary and ask for expenditures only when needed. The compilation of the 2021 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 2021. 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 Mayor/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 2021 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.

This
Page
Intentionally
Left
Blank

City Of Othello

2021 Adopted Budget

Budget Adopted: December 14, 2020



Mission Statement

The City of Othello's mission is to provide most economically to the citizens of the city, essential services such as law enforcement, fire, public utilities, streets, park and recreation.

In accomplishing this mission, the City Government should anticipate the needs of the community and plan for the future.

Mission Statement

Adopted By the Elected Officials of

The City of Othello

on

September 11, 1995

(Resolution No. 95-17)

City of Othello
500 East Main
Othello, WA 99344
509-488-5686

Directory of Officials

ELECTED OFFICIALS

TERM

Mayor

Shawn Logan	2018 – 2021
-------------	-------------

Council Members

Pos. #1 – Genna Dorow	2018 – 2021
-----------------------	-------------

Pos. #2 – John Lallas	2018 – 2021
-----------------------	-------------

Pos. #3 – Corey Everett	2018 – 2021
-------------------------	-------------

Pos. #4 – Jonathan Erickson	2020 – 2023
-----------------------------	-------------

Pos. #5 – Maria Quezada	2020 – 2023
-------------------------	-------------

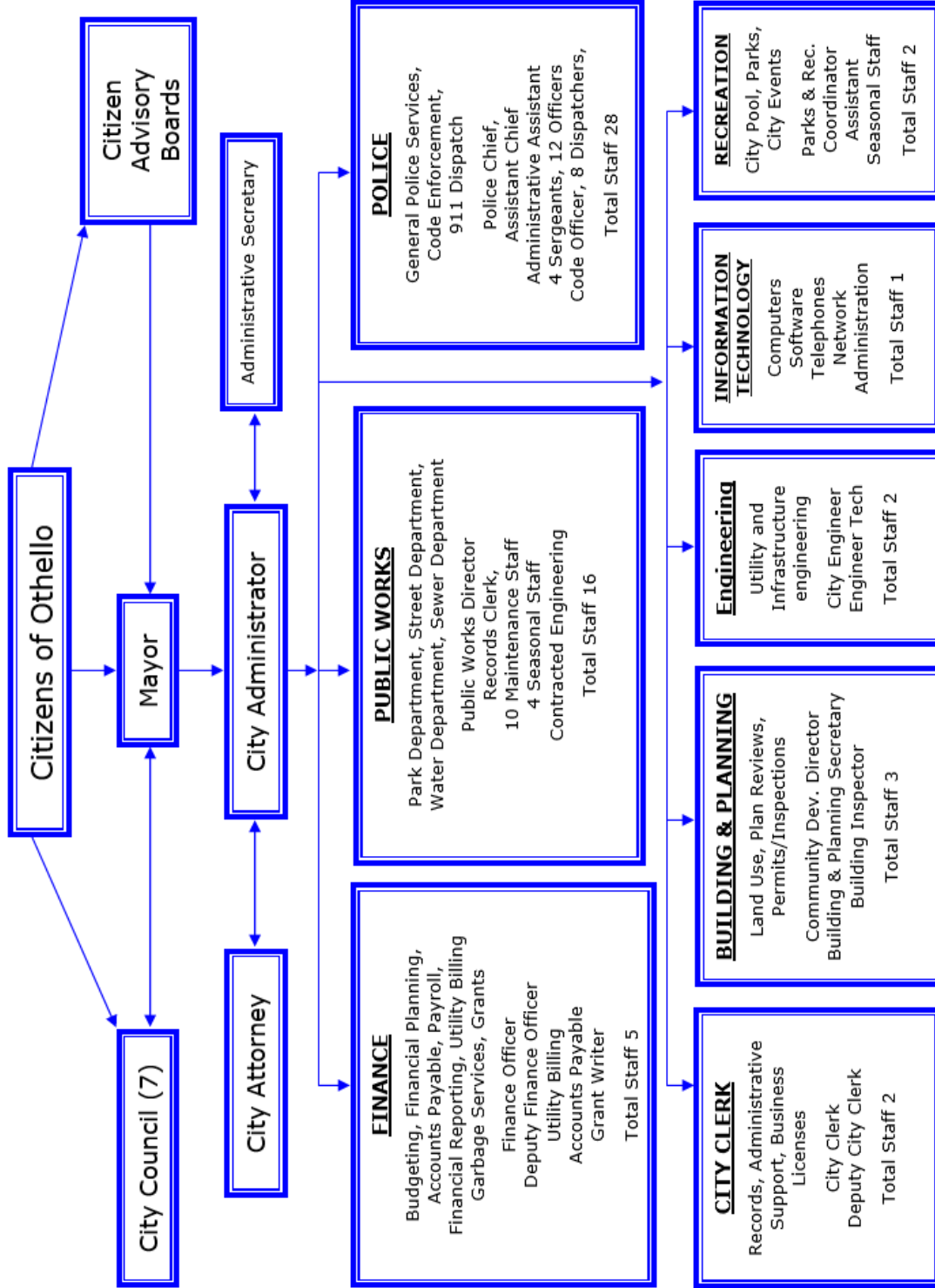
Pos. #6 – Mark Snyder	2020 – 2023
-----------------------	-------------

Pos. #7 – Angel Garza	2020 – 2023
-----------------------	-------------

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

2021 ORGANIZATIONAL CHART



This year we added one School Resource Officer and one Dispatcher to the Police Department and a hired a Grant Writer.

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/Administrator Shawn Logan
- Councilmember Jon Erickson
- Police Chief Phil Schenck
- County: Attorney Randy Flyckt
- Sheriff: Dale Wagner
- Commissioner: Dan Blankenship or Jay Weise

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

Othello Housing Authority Commission

- Timm Taff
- Misty Fuller
- Juan Garza
- Faith Cerrillo
- Jessie Dominguez
- 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
- Alma Carmona
- Brian Gentry
- Roger Ensz
- Kevin Gilbert
- Staff: Community Development Director
Anne Henning and Secretary Selina Flores
- 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 8,386 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>
2019	8,386	19,983
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

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 twenty-one 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 61 full and part-time employees. The police department employs 18 commissioned officers, 8 dispatchers (6 full-time and 2 part-time), an administrative assistant and a code enforcement officer. The police department also has two School Resource Officers. The City of Othello provides dispatch service for Othello ambulance services and Adams County fire District #5.

The City administration staff has 13 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 2021 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

the finance department. 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 2020, during the 2021 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 2021 Budget Development

July 16, 2020	Request to department heads for estimated revenue and expenditures
Sept 23 - Oct 7, 2020	Council budget committee meetings.
October 21, 2020	Revenue sources public hearing notice published.
November 2, 2020	Public hearing - 2021 revenue sources
November 2, 2020	Budget workshop with full Council
November 11, 2020	Published notice of public hearing for 2021 – 2026 capital facilities plan.
November 11, 2020	Published notice of public hearing for proposed budget.
November 9, 2020	Preliminary budget and message due to City Clerk and Council (1 of 2).
November 9, 2020	Proposed budget available to the public.
November 23, 2020	Preliminary budget and message due to City Clerk and Council (2 of 2).
November 23, 2020	Public hearing for 2021 – 2026 capital facility plan.
December 2, 2020	Published notice of public hearing for proposed budget.
December 7, 2020	Adoption of 2021 Ad Valorem Property Tax
December 7, 2020	Adoption of 2021 – 2026 capital facility plan.
December 14, 2020	Public hearing on proposed 2021 budget
December 14, 2020	Adoption of 2021 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 61 full & part time employees. 35 employees are represented by two labor organizations: 10 employees are covered by Operating Engineers Local No. 280, and 25 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 2019-21 rates of contribution for the City and the employee:

Retirement Plan	City Contribution	Employee Contribution
LEOFF II	5.33%	8.59%
PERS II	12.97%	7.9%
PERS III	12.97%	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
 12 Officers
 8 Dispatch
 1 Code Enforcement

This

Page

Intentionally

Left

Blank

City of Othello

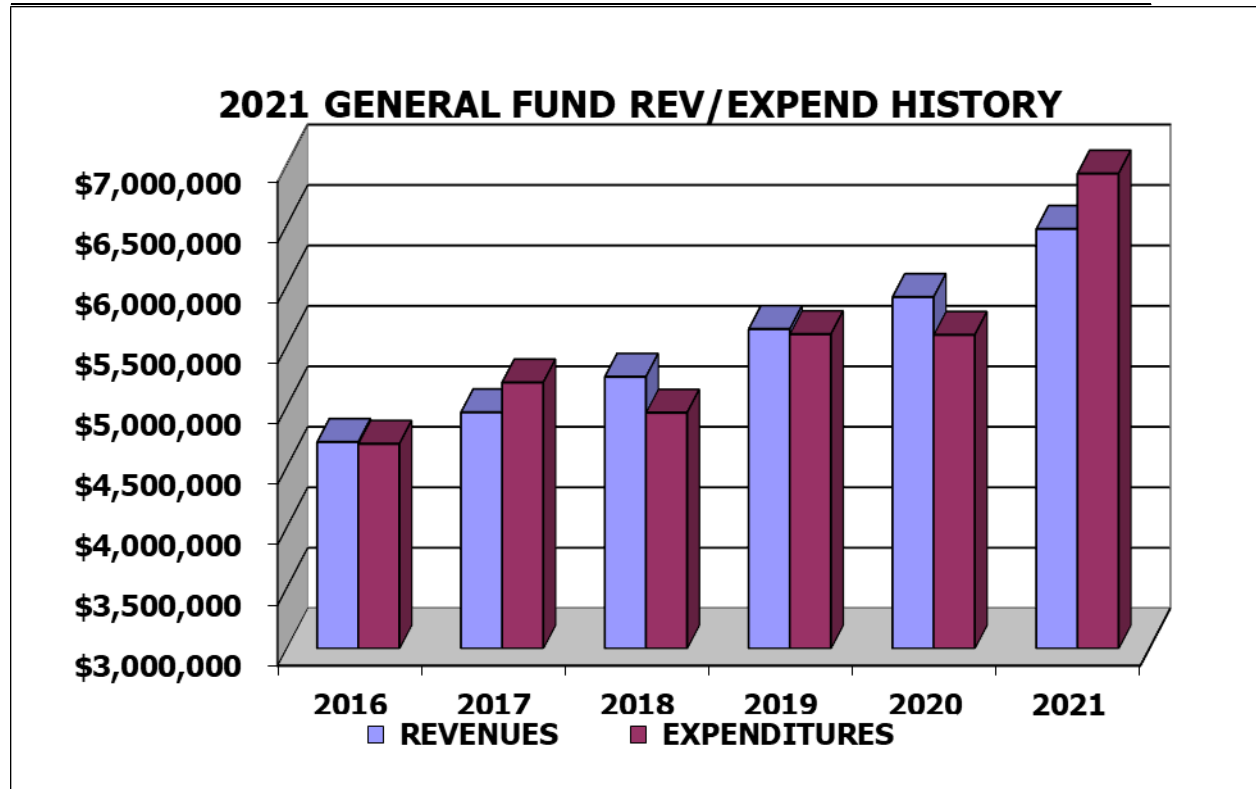


Departmental Budgets

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 3.13510673 per thousand dollars of assessed valuation for collection in 2021. The

assessed value of property for 2020 is \$615,366,038 which is used to determine the 2021 property tax collections of \$1,863,160. 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 \$1,700,000 in sales tax dollars in 2021. This amount is shared between the General and Street funds of the city.

miscellaneous other permits. Licenses and permit fees are set by city ordinance.

Licenses and Permits: Licenses and permits are made up of business licenses, franchise permits, building/placement permits, animal licenses and

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

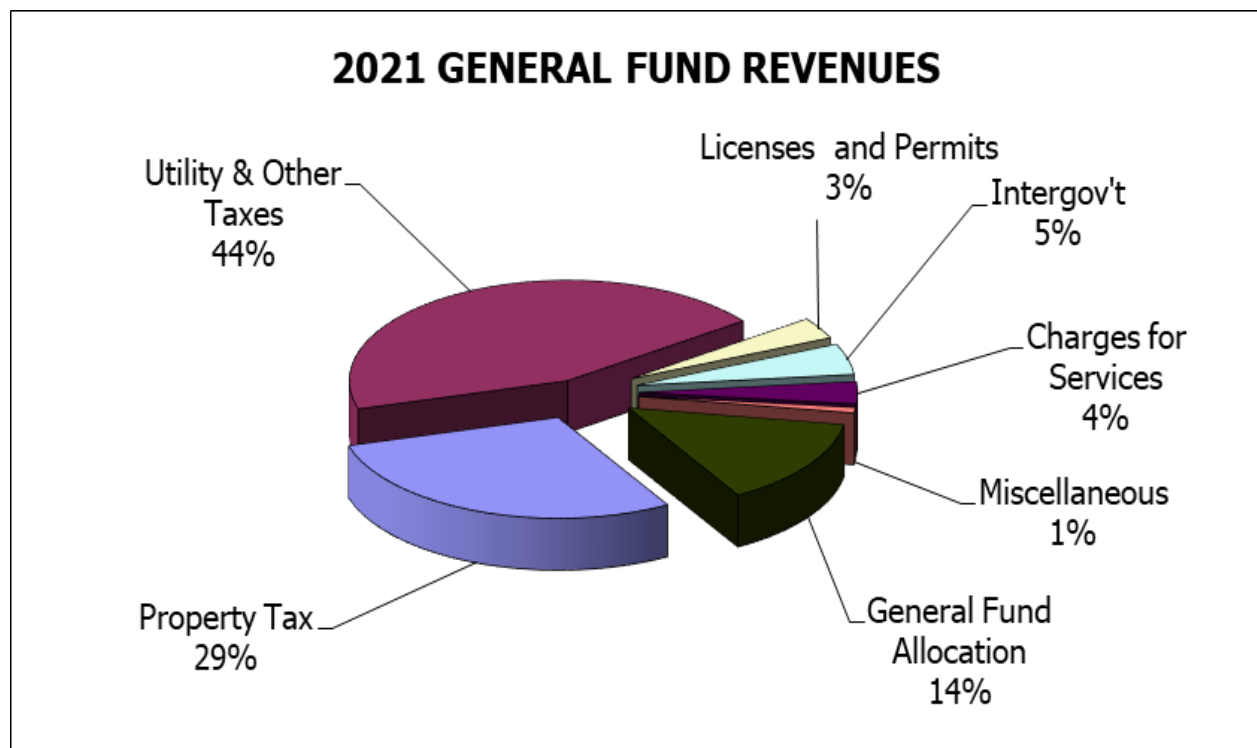
include the Liquor Excise Tax and Liquor Board Profits, which are distributed based on population. Portions of these revenues are mandated for alcohol prevention programs. Othello also receives Sales Tax Mitigation payments to offset the Streamline Sales Tax Initiative, and City Assistance dollars from 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.

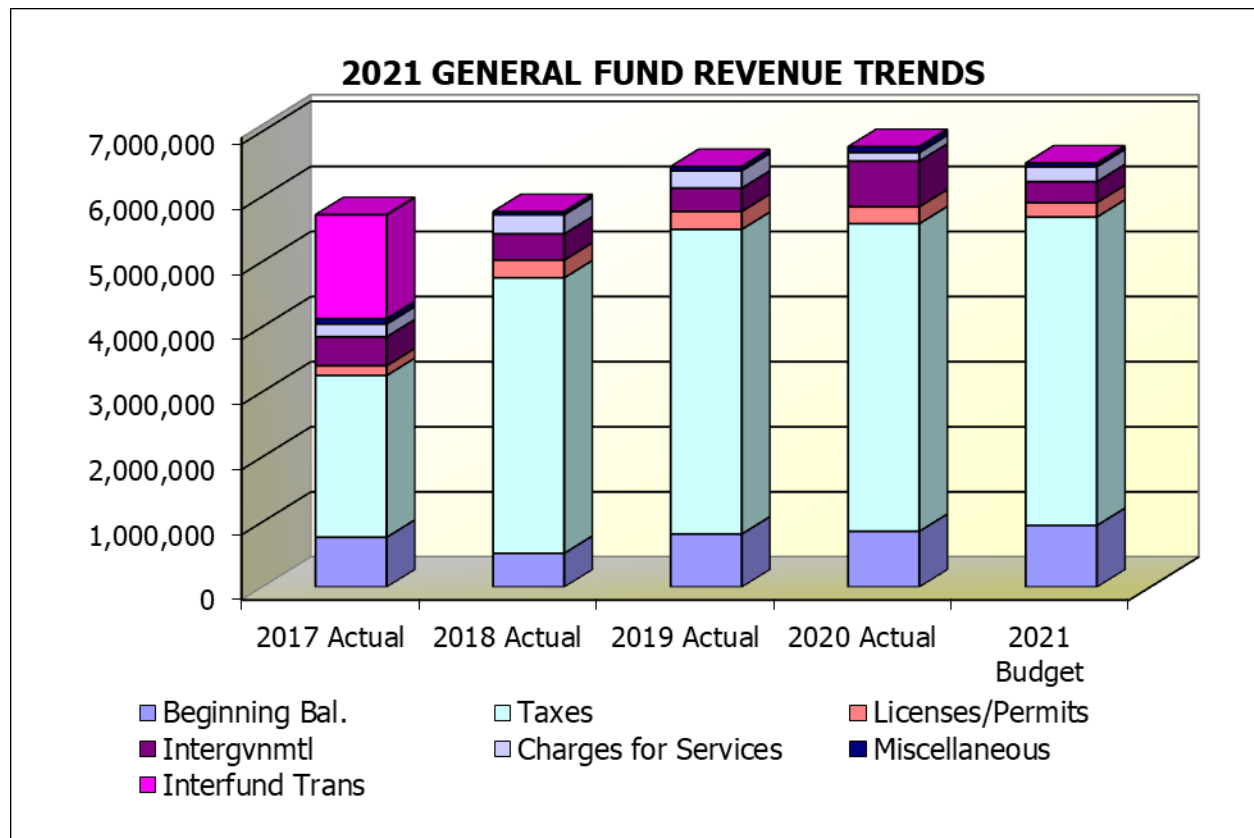
Miscellaneous Revenues: The majority of miscellaneous revenue is interest earned on investments. Other areas include building rentals, salvage, and concessions at the swimming pool.

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.



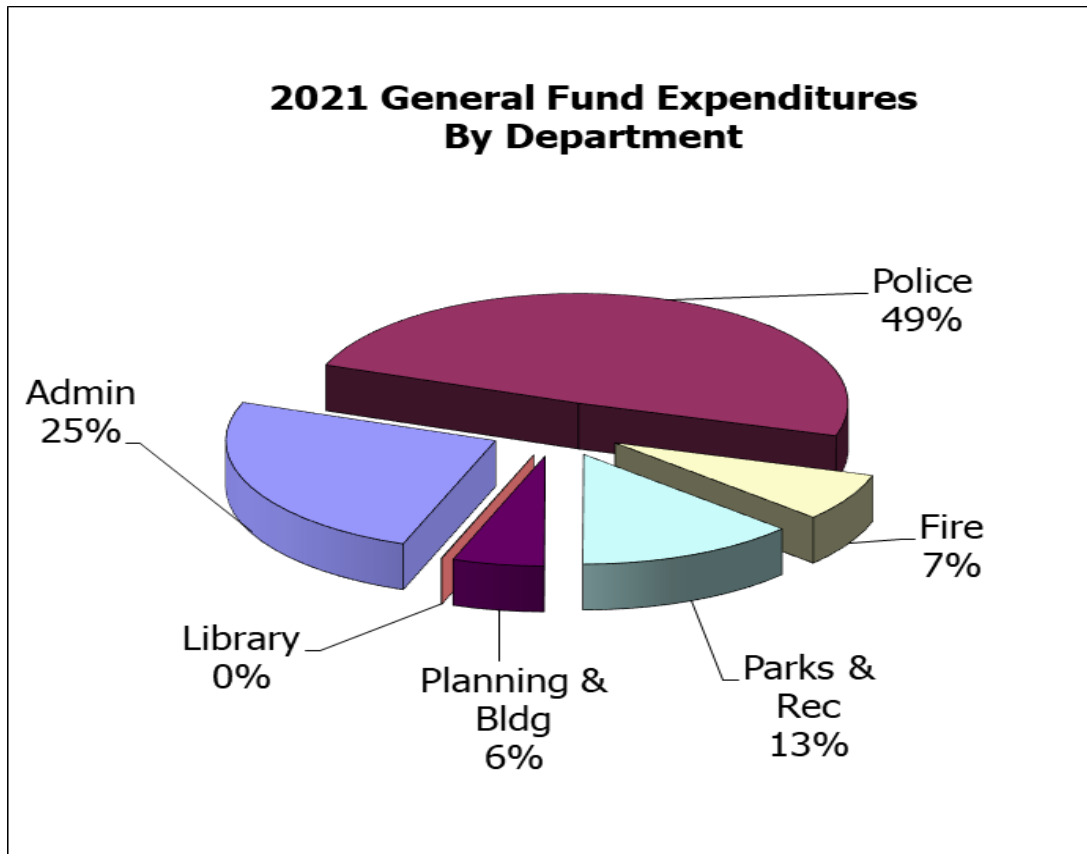
General Fund Revenue History

Revenues	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2020 / 2021 Chg. %
Beginning Bal.	766,391	519,780	816,545	858,522	948,159	10.44%
Taxes	2,485,025	4,231,848	4,679,484	4,724,794	4,736,470	0.25%
Licenses/Permits	148,887	271,081	275,549	259,888	222,380	-14.43%
Intergovernmental	445,980	403,703	358,835	702,248	321,209	-54.26%
Charges for Svcs	194,848	292,878	265,291	130,947	229,457	75.23%
Miscellaneous	83,444	47,400	62,752	88,642	55,000	-37.95%
Interfund Trans	1,594,762	0	0	0	0	0.00%
Total New Rev	4,952,946	5,246,910	5,641,911	5,906,520	5,564,516	-5.79%
Total Revenue	5,719,337	5,766,690	6,458,456	6,765,042	6,512,675	-3.73%



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, Accounts Payable Clerk, and Grant Writer. 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 2020 the Administrative Department accomplished the following:

- | | |
|--|--|
| <ul style="list-style-type: none"> • Transitioned to more online access to accommodate social distancing and public safety. • Continue updates City website • Expanded the Credit Card capability of the city. • Organized contracts & records at City Hall. • Secured \$1,000,000 in grant funds for the Pride Rock playground at Lions park | <ul style="list-style-type: none"> • Secured \$350,000 in grant funding for the Dream Zone basketball court refurbish at Lions park. • Hired a Grant Administrator to bring major improvement projects to the City of Othello • Conducted Civil Service testing for new officers and promotions within the Police Department. |
|--|--|

General Administration Operational Statistics

	2015	2016	2017	2018	2019	2020	% CHANGE
Utility Bills Issued	26,568	26,070	26,460	26,820	27,308	29,263	7.16%
Receipts Processed	12,559	13,900	13,164	14,302	12,571	9,105	-27.57%
Account Payable Checks Issued	1,494	1,447	1,636	1,551	1,558	1,789	14.83%
Accounts Payable EFT Transactions	70	72	73	122	111	96	-13.51%
Payroll Checks Issued	543	569	558	504	419	247	-41.05%
Payroll EFT Transactions	687	690	820	905	1001	1022	2.10%
Park Shelter Reservations	176	186	193	165	165	0	-100.00%
Business Licenses Issued	669	711	758	972	1113	851	-23.54%

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:

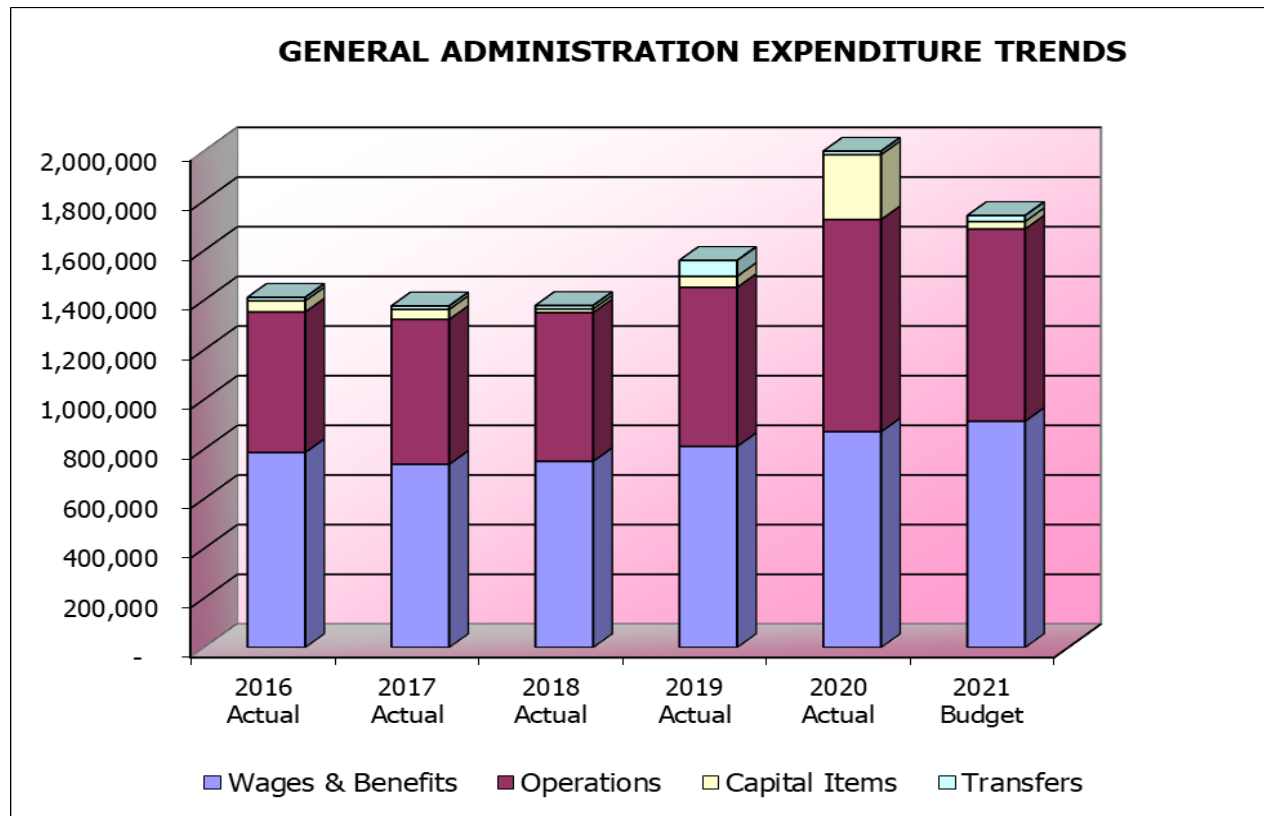
- | | |
|---|---|
| <ul style="list-style-type: none"> • IT upgrades around City Hall. Including upgrades to network switches, the city phone system and city servers. • Review and update city personnel policy. • Permit Trax software implementation to streamline the building & planning process of the City. | <ul style="list-style-type: none"> • Hire FCS Group to assist us in a water rate study. • Move financial data to cloud-based system for enhanced security and ease of access. • Continue professional development with administrative staff. |
|---|---|

General Administration 2021 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 2021 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	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2020 / 2021 Chg. %
Wages & Benefits	785,555	738,089	749,905	810,160	869,247	911,433	4.85%
Operations	565,918	583,533	598,845	640,501	854,590	774,097	-9.42%
Capital Items	44,978	40,165	14,631	44,242	260,998	30,000	-88.51%
Transfers	13,560	13,770	13,900	63,900	13,902	24,000	72.64%
Total	1,410,011	1,375,557	1,377,281	1,558,803	1,998,737	1,739,530	-12.97%



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 18 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 six full-time dispatchers with two part-time, an administrative assistant, and a code enforcement officer and volunteers.

Police Department Operational Statistics

5 Year Police Statistics	2016	2017	2018	2019	2020
Activity:					
Calls	4844	4825	4545	4448	4029
Traffic Stops	2334	1660	1767	1990	2182
Citations:					
Criminal Non-Traffic	207	154	114	128	98
Criminal Traffic	328	244	215	215	239
Infraction Traffic	394	289	483	352	339
Select Incidents Types:					
Animal Problems	394	416	244	284	202
Criminal Mischief	115	188	129	110	203
Dui	76	42	73	51	38
Juvenile Problem	94	101	70	98	56
Loud Noise/Nuisance	116	105	120	95	132
Suspicious Person	769	761	761	745	637
Traffic Accidents	242	237	226	242	190
Warrants Served (Adams)	75	91	87	74	39
Weapons Offense	12	12	21	21	12
UCR Crimes:					
Assault	118	100	87	75	56
Burglary	42	36	36	25	31
Robbery	6	2	1	1	2
Homicide	0	0	0	0	0
Theft	168	118	118	101	99

Motor Vehicle Theft	42	33	40	30	26
Crime Rate per 1000	83.4	75.1	67.7	62.4	NA

Police Department Goals for 2021

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 rifles
- Train all staff, first responders, school admin on Active Shooter Incident Management ASIM

Upgrade Essential Equipment

- Purchase new police vehicles
- Purchase patrol rifles
- Implement WatchGuard redaction software

- Upgrade dispatch video system
- Purchase and train Less Lethal equipment

Maintaining Staff

- Attain full staffing level
- Maintain Police Explorers @between 20-26 Explorers
- Restructure to create detective/street crime unit
- Restructure to add SRO supervisor

Accreditation

- Maintain all Accreditation standards and supply proofs to files.

2021 Police Department Expenditures

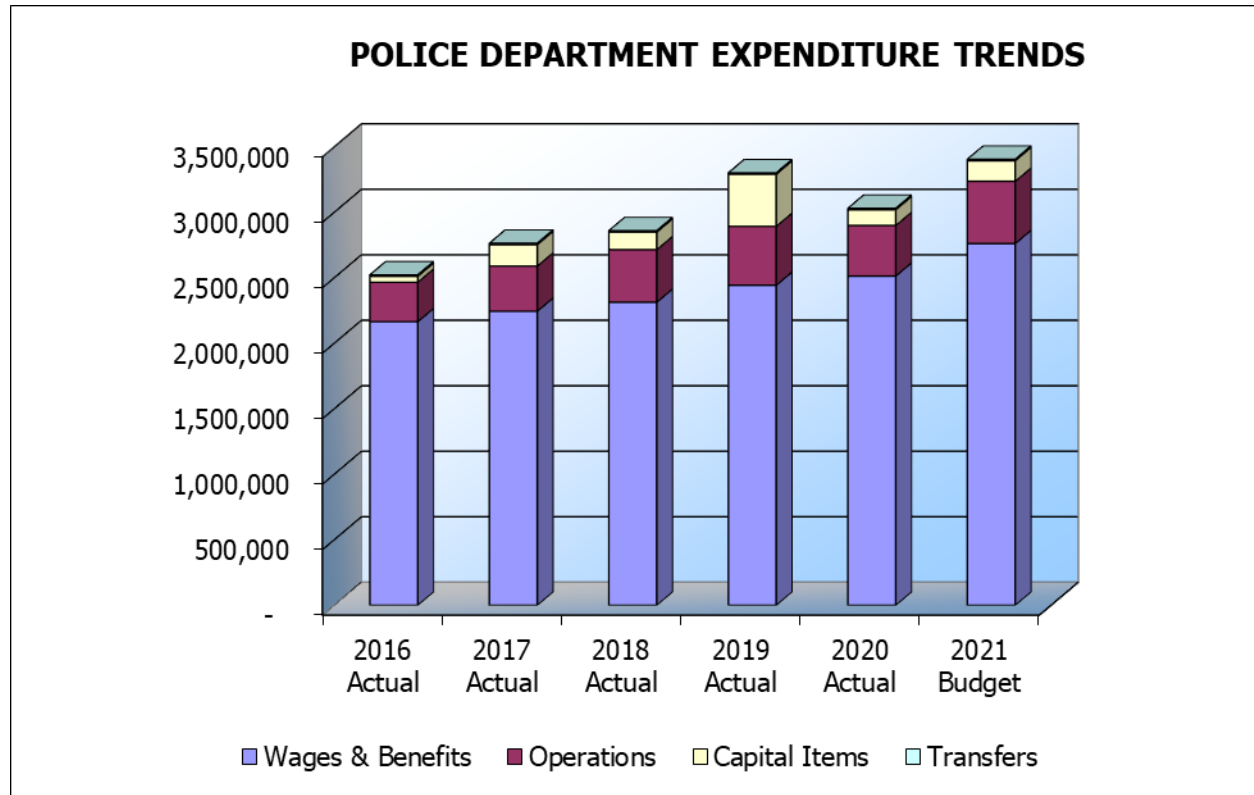
The Police Department takes seriously their mission “To Serve and Protect”. Every year they achieve their goals with a minimal budget. They strike a careful balance between maintaining appropriate staffing levels and providing training and equipment to get the job done. Dispatch is also critical as it 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	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2020 / 2021 Chg. %
Wages & Benefits	2,165,220	2,244,997	2,314,116	2,443,509	2,513,654	2,761,863	9.87%
Operations	301,357	344,744	401,217	449,592	386,184	475,450	23.11%
Capital Items	45,223	163,499	133,760	397,740	119,855	157,000	30.99%
Transfers	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Total	2,521,800	2,763,240	2,859,093	3,300,841	3,029,693	3,404,313	12.36%



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; Peter Anderson is the Chair along with Chad Smith and Jay Weise. Fire District #5 administrative staff includes Chief Gary Lebacken, Assistant Chief Tom Salsbury and a District Secretary.

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 2021 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.

the added training time, a higher percentage of firefighters will be able to attend this annual training.

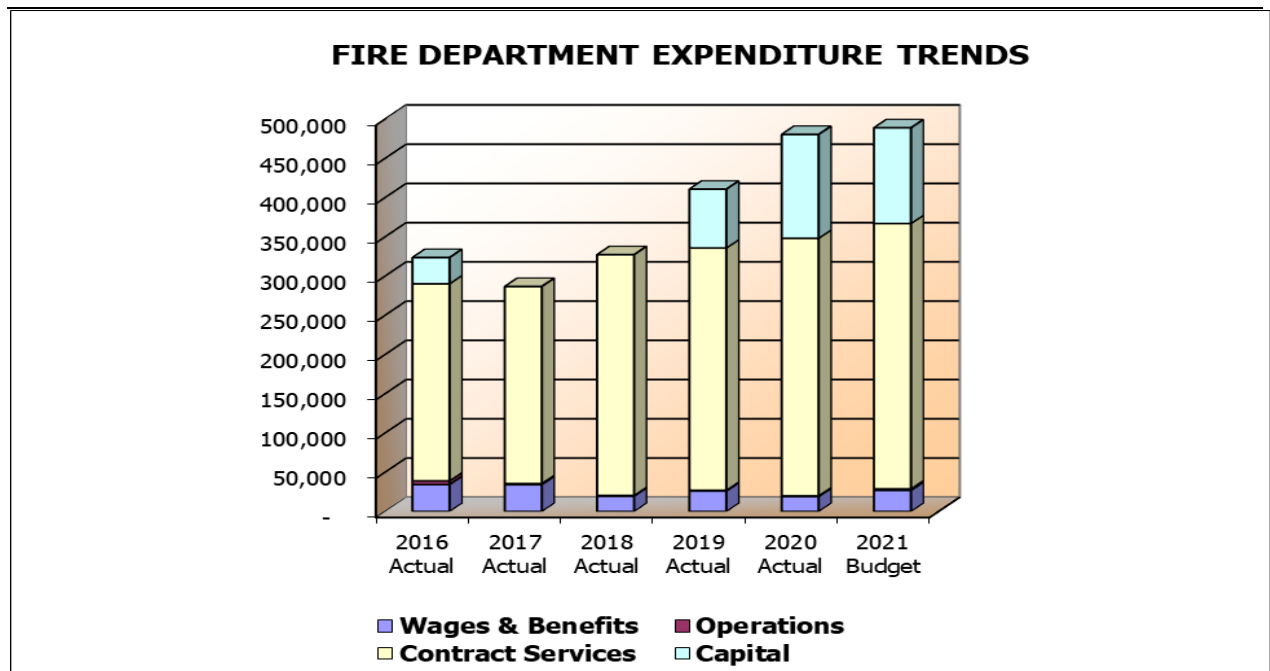
Since combining the Fire District and the City Fire Department, the department is able to offer both daytime and nighttime training classes to meet the needs of the volunteer recruits. With

In 2020 Fire District No. 5 responded to 151 city call outs and completed 183 commercial and business inspections.

Fire Department Expenditure History

Fire Department	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2020 / 2021 Chg. %
Wages & Benefits	34,220	34,166	19,445	26,062	18,981	26,860	41.51%
Operations	4,749	1,378	925	939	930	1,950	109.68%
Contract Services	251,169	251,169	306,908	308,769	328,273	338,121	3.00%
Capital	33,485			75,000	132,329	122,000	-7.81%
Total	323,623	286,713	327,278	10,770	480,513	488,931	1.75%

Contracted services with Adams County Fire District #5 for 2021 will be \$338,121. 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. In 2020 we spent \$32,329 to recoat and stripe the shop floor. We maintain a fire reserve fund to save for future equipment. The fire reserve fund ended 2020 with \$474,134 and we budgeted to add an additional \$122,000 transfer to this balance in 2021.



Park & Recreation Department

In 2020 the City used an RCO grant to completely renovate the baseball fields at Lions park.



In 2020 we also applied for three other grants in the RCO program. The purpose for these grants is to bring improvements back into the city parks as needed. The city did secure all three grants, a WWRP grant, a YAF grant and a LWCF grant. Two of the three grants will bring in a state of the art and ADA compliant playground to lion’s park where the current exiting playground is. The third grant will bring an entire new basketball zone to lion’s park with 4 brand new courts for the community. These new projects with some extra work and effort will soon be ready for operation and the community enjoyment by 2022.

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

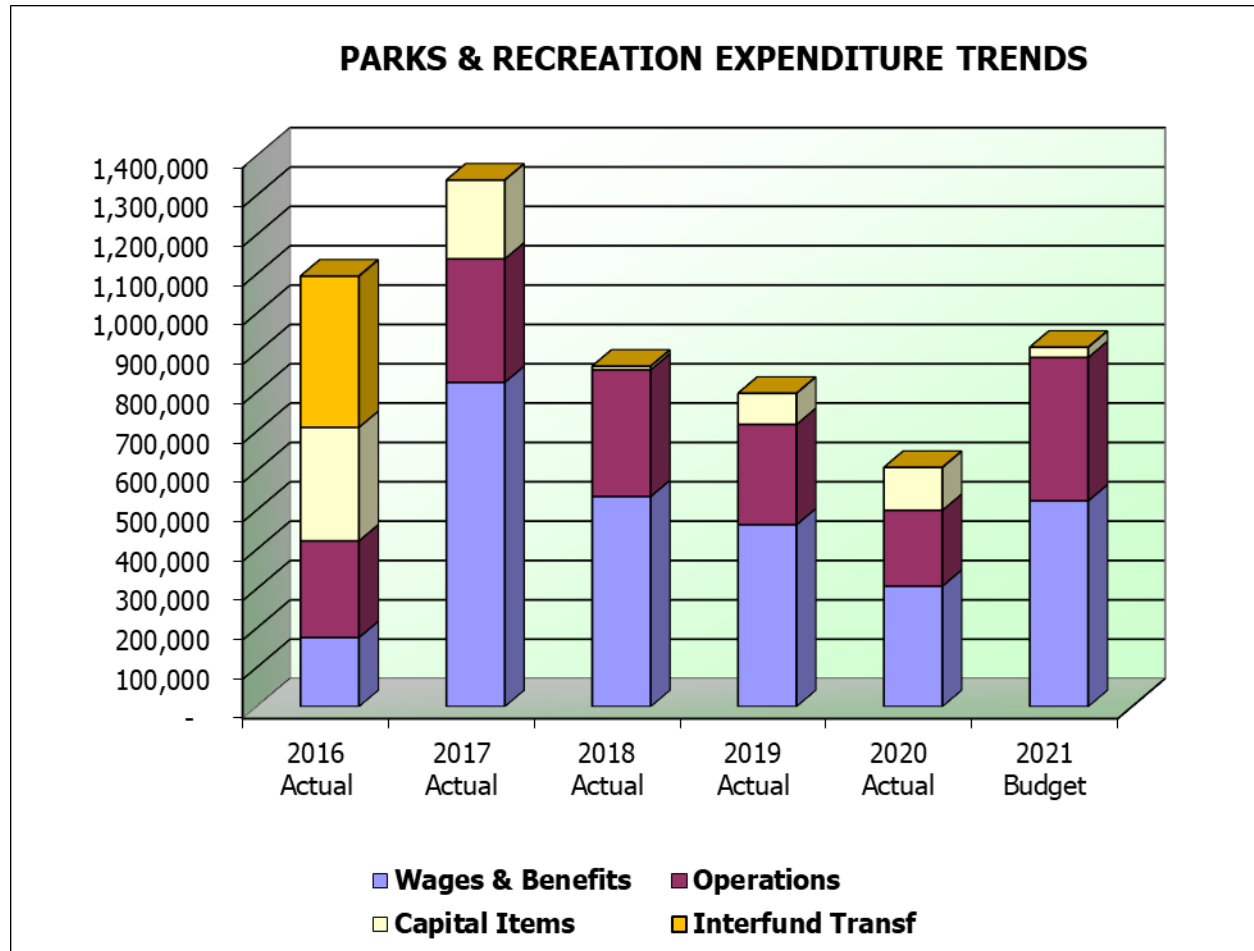
The Othello Community Pool is a family friendly environment that offers a safe, clean and fun place to swim. Our pool programs include swim lessons, water aerobics, and we are the home of our local swim team. The pool is open daily to public use and can be reserved for special occasions.

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.

In 2016 the City of Othello became an award recipient for Tree City USA. .

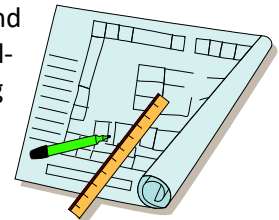
Parks & Recreation Department Expenditure History

Parks & Recreation Department	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2020 / 2021 Chg. %
Wages & Benefits	175,727	824,267	534,073	462,476	306,361	523,153	70.76%
Operations	245,685	313,843	322,219	254,884	192,741	364,512	89.12%
Capital Items	288,547	200,176	9,025	79,094	108,858	25,750	-76.35%
Interfund Transf	384,429	-	-	-	-	-	-
Total	1,094,388	1,338,286	865,317	796,454	607,960	913,415	50.24%



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 Municipal Code 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 main 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.

2020 Accomplishments

- 265 permits were issued, on \$16M valuation
- 1215 inspections completed (Compared to 702 in 2019)

	2018 Building Permits		2019 Building Permits		2020 Building Permits ²	
	Permits	Valuation	Permits	Valuation	Permits	Valuation
Misc Permits	25	\$9,520,401	8	\$2,533,413	4	\$51,100
Commercial (new)	4	\$2,396,600	5	\$21,846,204	2	\$373,644
Demolition	4	n/a	2	n/a	1	n/a
Foundation only	16	n/a	7	n/a	59	n/a
Garage/Shed	4	\$106,789	7	\$124,005	8	\$185,295
Mechanical	21	\$156,832	35	\$426,338	20	\$202,755
Residence (new)	36	6,124,014	46	\$8,830,583	85	\$14,474,594
Placement (manufactured structures)	3	n/a	3	n/a	7	n/a
Plumbing	4	\$9,948	3	n/a	1	n/a
Pool	0	n/a	4	\$132,368	0	n/a
Porch/patio	4	\$40,917	11	\$53,292	16	\$108,398
Remodel/Addition	6	\$263,469	15	\$848,168	12	\$206,984
Roofing	33	\$297,965	21	\$226,738	45	\$716,098
Sign	15	\$151,927	5	\$5,723	4	\$27,125
Year End Total	188	\$151,927	172	\$35,026,833¹	265	\$16,345,993

¹ Includes \$21M for McCain Foods expansion.

² In 2020, due to COVID-19, City Hall was not open for walk-in traffic after March 17, and no inspections of occupied homes or most businesses were allowed from March 17 to April 24, when extensive safety standards were implemented. No new permits were allowed to be issued from March 17 to May 22.

Notable projects finished in 2020:

- Inspire Development Center new office
- City 3.5 MG water reservoir
- Palos Verdes mini-mall new building
- Remodel of new location for Kuo Testing
- AT&T cell tower
- Skillsource remodel
- Portables at McFarland & the high school
- Columbia Street to CBHA entrance

Notable projects started in 2020:

- Lions Park restroom remodel
- Truck repair shop for existing trucking business
- Grading for the new Avista substation for Lee Road

Work on the McCain Foods 264,000 SF expansion was delayed due to COVID.

2020 Land Use Permits	
Type of Action	Number
Notice of Application issued	8
Environmental Reviews	3
SEPA Exemptions	2
Boundary Line Adjustments approved	4
Preliminary Plats approved	1
Final Plats approved	4
Plats recorded	4

Staffing & Technology

- In 2020, Building & Planning Secretary/Permit Technician Jackee Carlson was promoted to Deputy Finance Officer, so we conducted a search and hired Selina Flores, who started in August. She trained with Jackee the rest of the month, then Jackee started training full time with Finance in September.
- In September, there were 2 City Hall babies, so our front office staff was down from 4 experienced staff to 1. Even with the assistance of Nina Gonzales from Public Works, it was challenging for staff to get everything done as quickly and as well as it would have been at full staffing. But everyone made adjustments and worked together as a team to keep the office functioning. It was stressful at times and we were glad to be back up to full staffing as of December.
- Researched permit process software to simplify the permit submittal and approval process, take payments online, cloud-based so applicants and staff in the field can check the status of an application or inspection at any time, better tracking and awareness of permits by all reviewers, etc. Approved by Council and development process started by BitCo/Permit Trax (expected to be ready for use Spring 2021).
- Purchased electronic plan review software so Planning and Building staff can do remote reviews if necessary and we can phase out accepting and storing paper copies of plans.

Municipal Code updates

- After all the prep work by the Planning Commission and City Council in 2019, the Council adopted the major Zoning Update in February 2020. This included the four major new zoning chapters (Residential, Commercial, Industrial, and Landscaping), deletion of chapters no longer needed, and amendments/corrections to most other chapters of the zoning code. This work also reached into Title 14 to amend the fencing chapter and delete some sections that had been moved to the Zoning title, as well as updating the zoning map to more accurately reflect existing development and better plan for future growth. Adoption of the Zoning Update was the culmination of 2.5 years of work, which involved 32 public meetings by the Planning Commission and City Council. The issues were thoroughly studied and debated, and the City now has a much better zoning code, in terms of user-friendliness, elimination of conflicting provisions, modernization, and better reflection of the current conditions and expectations of Othello. This was the first major update of the Zoning Code since 1995.
- Complete Streets ordinance adopted, to accommodate all users and all travel modes. This enables us to qualify for certain funding through TIB.

- Staff coordinated with Departments of Ecology, Commerce, and Health to draft changes to our Critical Area Ordinances, especially the Critical Aquifer Recharge Areas, because the regulations that were in place effectively prohibited new subdivisions throughout most of the city. These regulations are complex and technical so staff greatly appreciates the support of the state agencies to get the draft to a point where it adequately protects the resources without unduly burdening development. The corrected regulations were presented to the Planning Commission and Council, who each held a public hearing, and adopted in August.
- Based on property owner requests, the Planning Commission reviewed and the Council approved several changes to the Zoning Code in September: Reduced residential rear setbacks adjacent to a canal, allowing garages to be converted to living space when the house was built before the garage requirement and the parking spaces are replaced, and increasing the number of allowable hard surface parking spaces from 3 to 4.
- For several months in the spring of 2020, by the Governor's order, Councils and Commissions were only allowed to take action on necessary issues (due to limitations on public input during COVID). The March, April, and May Planning Commission meetings were cancelled. In 2020, besides the codes that were adopted, the Planning Commission also worked on residential landscape timing, subdivision standards, several iterations of Accessory Dwelling Unit (ADU) regulations, and rental housing licensing and inspection.

Housing

- After multiple requests, the state opened grant funding for non-GMA jurisdictions to create Housing Action Plans to identify strategies to increase the supply and diversity of housing. We applied for and received the maximum grant of \$25,000.
- We invited proposals from 5 qualified consultants, received 4 submittals, and selected BERK Consulting to prepare our Housing Action Plan.
- Sent ~2000 Housing flyers prepared by BERK Consulting, translated by Deputy Clerk Yvonne Hernandez, collated by front office staff and sent with all utility bills in September.
- Housing survey prepared by BERK Consulting, translated by Deputy Clerk Yvonne Hernandez, online for responses mid-Oct. to mid-Nov.
- Extensive review of draft Housing Needs Analysis and Policy Review documents prepared by consultant.
- Consultant presentation to Council and Planning Commission on the Housing Needs Assessment and Policy Review.
- Staff Housing presentation for Council/School Board joint meeting in September, including housing supply and affordability issues.
- Short survey of Council members to identify major sticking points in the discussion of an Accessory Dwelling Unit ordinance.

Parks & Recreation

- Reviewed and provided input for multiple iterations of the basketball and playground grant applications and presentations.
- Assisted with the Parks Capital Facility Plan, which will help with securing grants.

Transportation

- Worked with School District, Police, and Engineering to identify Scootney and 14th as a priority safety project. Worked with WSDOT on potential projects to improve the safety of this intersection. Applied for Safe Routes to School grant. Site visit with WSDOT for the top projects. Currently #20 of 23 projects expected to receive funding if funding levels remain as proposed. (Expected funding for this program is \$19M, need at least \$17M into the program to fund up through Othello's project. There were another 101 projects submitted statewide, for a total funding request of \$99M).
- Assisted Othello School District in updating their Walk Route Map for students. Coordinated between City Engineering Department and OSD on the map.
- Participated in the discussion between staff and the consultant on the stop sign study.
- Updated Local Road Safety Plan to include current status of projects, adopted by Council in July.
- Extensive discussion at staff, Planning Commission, and Water/Sewer/Street Committee level about street standards, including street widths and construction standards, and street classification.

Website

- Staff works to keep the Building & Planning pages up-to-date and user friendly.
- A [Long Range Planning](#) page was created and periodically updated to keep people informed of ongoing and upcoming projects, including the Housing Action Plan, Landscaping revisions, Subdivision regulations, Public Works Design Standards, and Accessory Dwelling Units; and recently updated codes such as residential setbacks, garages, and critical aquifer recharge areas.
- A [Housing Action Plan](#) page was created and periodically updated to keep people informed of the status of the Housing Plan.
- Created a [Yard Sale Permits](#) page for the Clerk's Office, to try to reduce the number of phone calls needed to explain this topic.
- Updated [Planning Commission](#) page to reflect new Commissioner and new secretary.

General

- Participating in review/update of Public Works Design Standards.
- Staff has been meeting with a potential tenant for 910 Main (old muffler shop/former gas station). This site was certified as not contaminated in 2019, after a process which started with staff learning about Brownfields funding at the 2017 IACC conference, which evolved into a successful 2018 grant application by Building Inspector Tim Unruh for state and federal funding for evaluation and possible clean up.
- Until COVID restrictions caused the cancellation of public meetings, Community Development Director Anne Henning had been continuing to attend Adams County Planning Commission meetings to participate in the discussion of a comprehensive review of zoning and land use in the Othello area. The idea is to ensure consistency between the City of Othello and the County.
- Participated in review and rating of proposals and interviews for consultants for the Market District/Food Maker Incubator Planning Project.

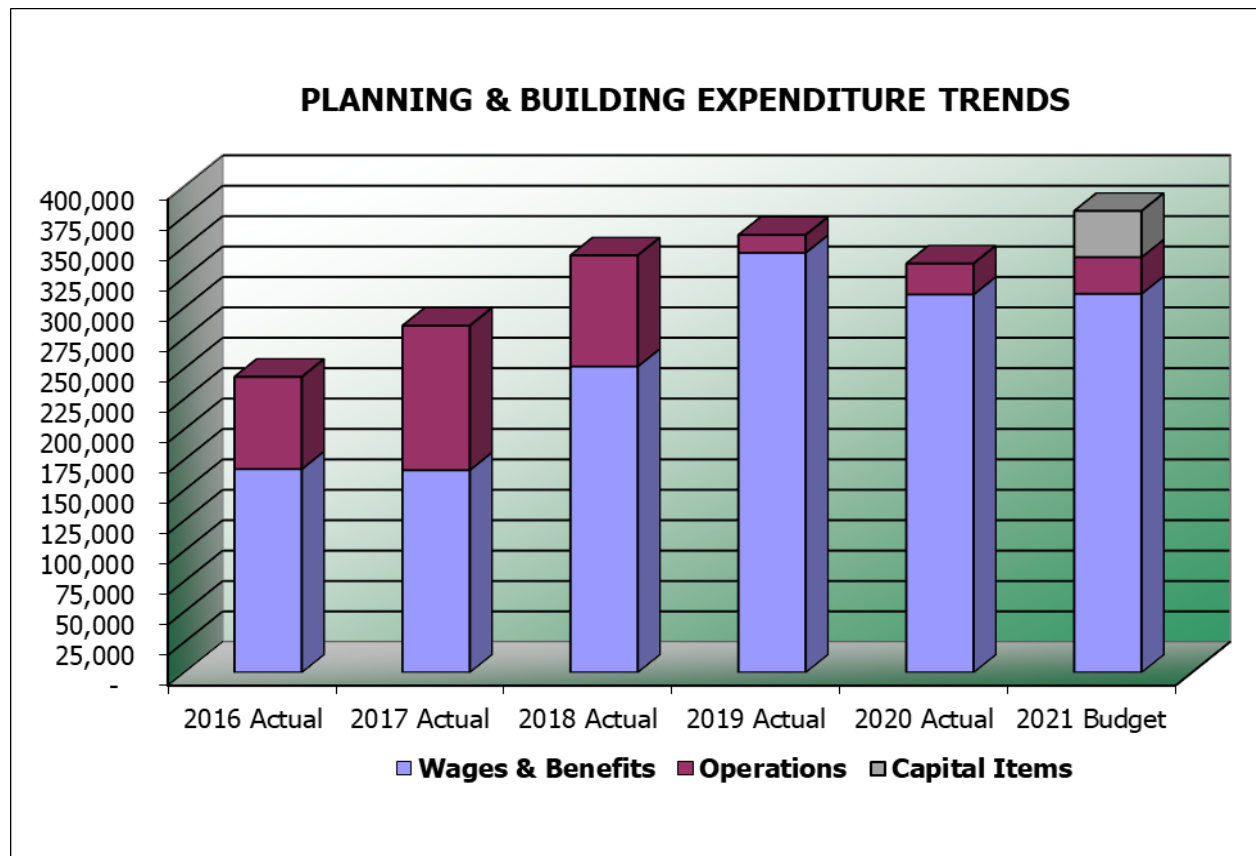
- Participated in the Small Business Coronavirus Relief Funds discussions.
- Participated in review of proposals for Phase 1 Environmental Site Analysis for a potential city acquisition.

2021 Goals

- 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	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2020 / 2021 Chg. %
Wages & Benefits	167,283	166,383	251,613	345,058	310,799	311,375	0.19%
Operations	75,821	118,766	91,381	14,711	25,508	30,125	18.10%
Capital Items						38,000	-
Total	243,104	285,149	342,994	359,769	336,307	379,500	-6.52%



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.



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.

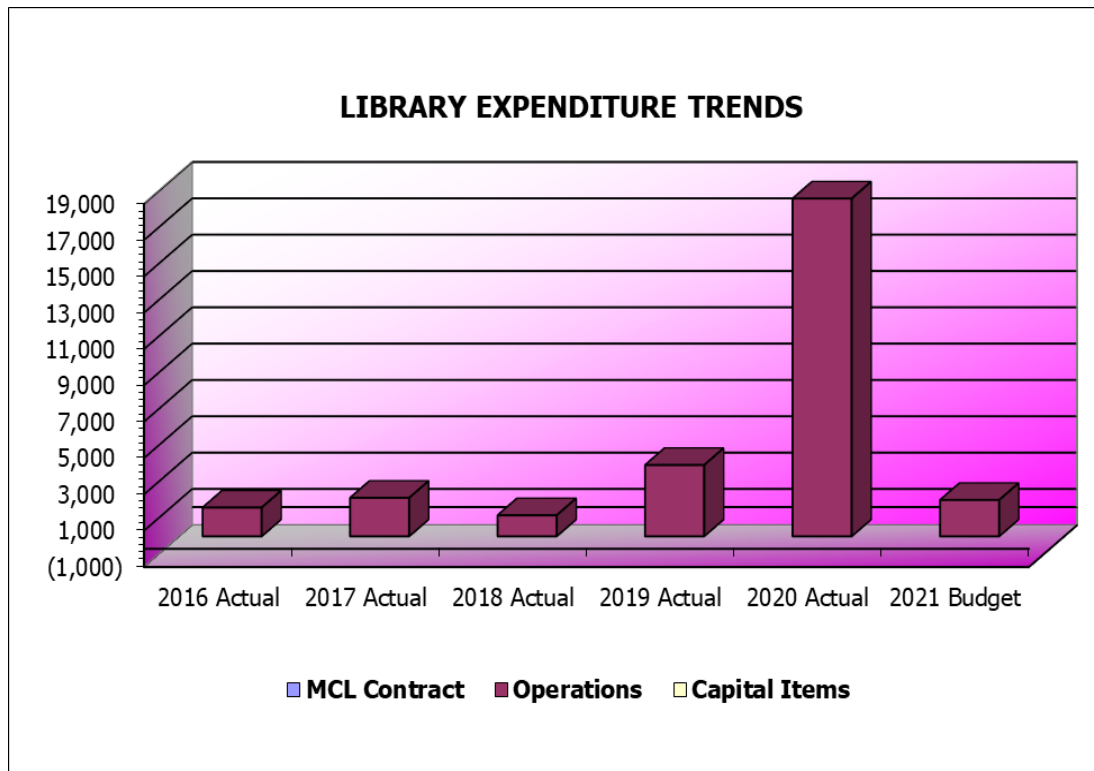
The City’s current expenses in relation to the library include building maintenance and any capital improvements to the property.

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.

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

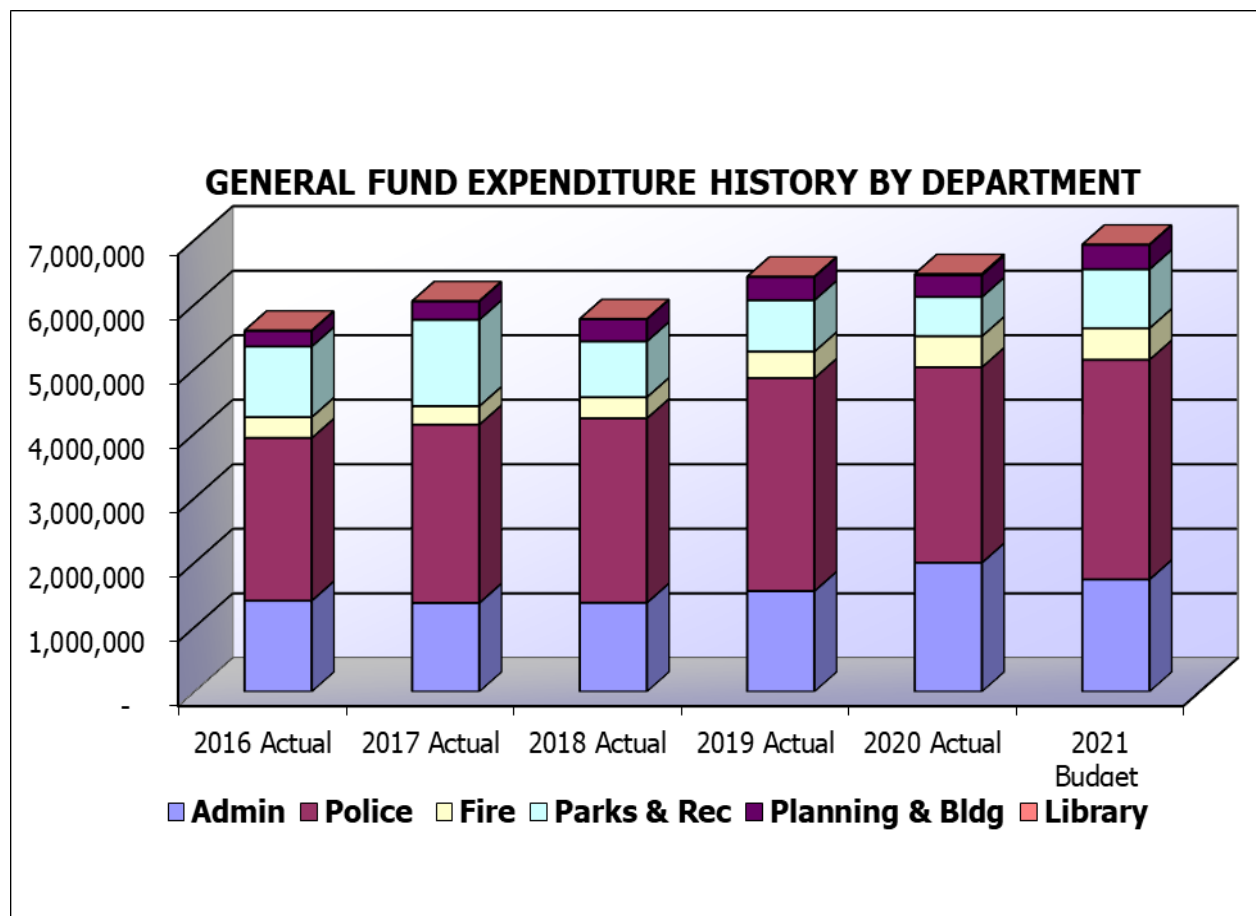
Library Expenditure History

Library	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2020 / 2021 Chg. %
MCL Contract							0.00%
Operations	1,582	2,119	1,159	3,925	18,599	2,000	-89.25%
Capital Items							0.00%
Total Library	1,582	2,119	1,159	3,925	18,599	2,000	373.86%



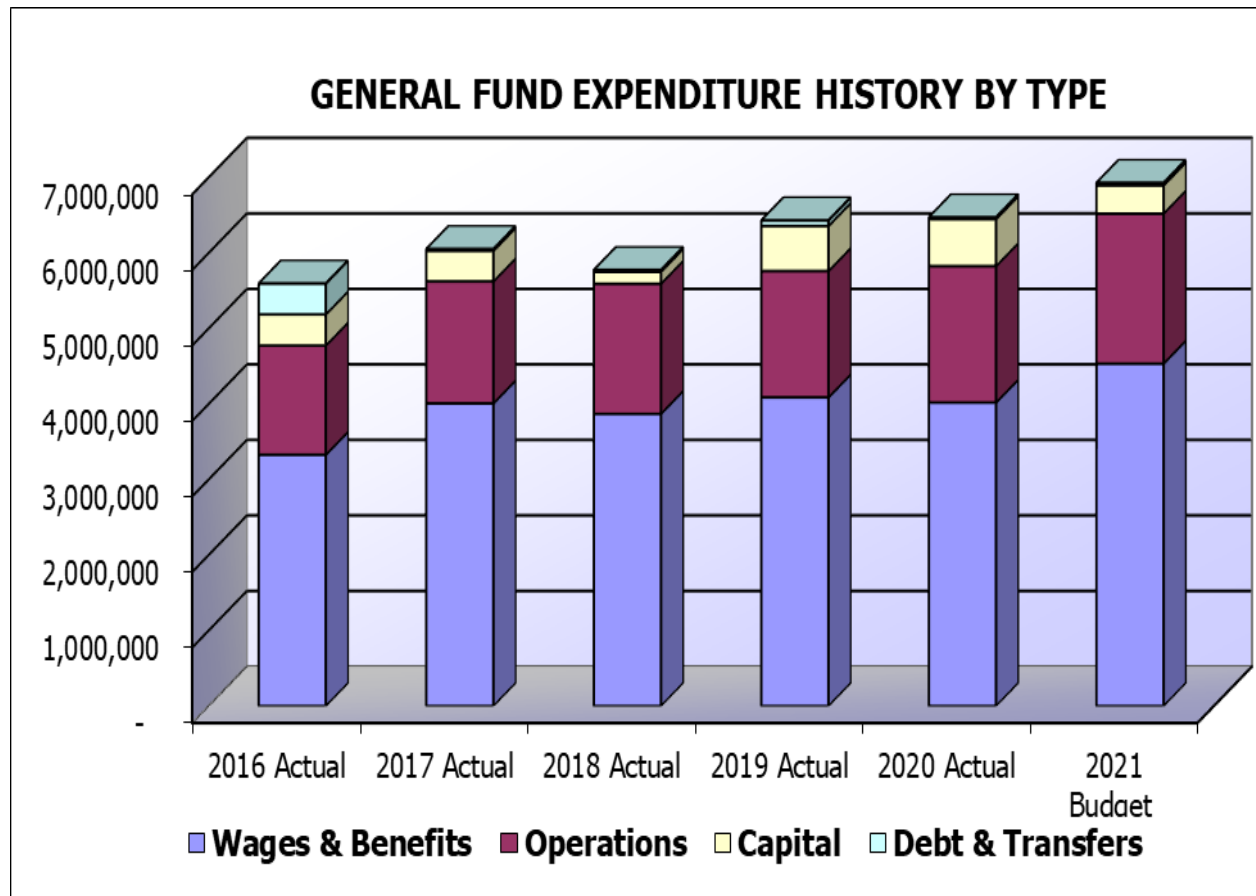
General Fund Expenditures Summary by Department

General Fund Expenditures	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2020 / 2021 Chg. %
Admin	1,410,011	1,375,557	1,377,281	1,558,803	1,998,737	1,739,530	-12.97%
Police	2,521,800	2,763,240	2,859,093	3,300,841	3,029,693	3,404,313	12.36%
Fire	323,623	286,713	327,278	410,770	480,513	488,931	1.75%
Parks & Rec	1,094,388	1,338,286	865,317	796,454	607,960	913,415	50.24%
Planning & Bldg	243,104	285,149	342,994	359,769	336,307	379,500	12.84%
Library	1,582	2,119	1,159	3,925	18,599	2,000	-89.25%
Total	5,594,508	6,051,064	5,773,122	6,430,562	6,471,808	6,927,689	7.04%
Ending Bal.	766,391	520,045	816,545	858,523	1,171,621	490,763	-58.11%



General Fund Expenditures Summary by Type

General Fund Expenditures	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2020 / 2021 Chg. %
Wages & Benefits	3,328,005	4,007,902	3,869,152	4,087,265	4,019,042	4,534,684	12.83%
Operations	1,446,281	1,615,552	1,722,654	1,673,321	1,806,825	1,986,255	9.93%
Capital	412,233	403,840	157,416	596,076	622,039	372,750	-40.08%
Debt & Transfers	407,989	23,770	23,900	73,900	23,902	34,000	42.25%
Total	5,594,508	6,051,064	5,773,122	6,430,562	6,471,808	6,927,689	7.04%



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 2021.

Organization	2021 Allocation
Othello Community Museum	\$900
Othello Holiday Committee	\$3,000
Chamber of Commerce	\$11,800
Old Hotel	\$5,300
Rodeo	\$7,900
All City Car Classic	\$2,300
Adams County Fair	\$5,300
Sandhill Crane Festival	\$8,200
Coulee Corridor Project	\$1,100
Latino State Championship	\$2,500
Othello Rod & Gun Club	\$1,500
2020 Total	\$49,800

Tourism Fund 2021 Revenue and Expenditures

Tourism Fund 114	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	'20 vs '21 Inc./Dec.
Beginning Bal.	42,400	46,942	41,157	44,430	39,769	35,838	-9.88%
Revenue	44,130	50,850	50,123	48,839	46,178	42,450	-8.07%
Expenditures	39,587	56,635	46,850	53,500	38,982	49,800	27.75%
Ending Balance	46,943	41,157	44,430	39,769	46,965	28,488	-39.34%

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 2021 Revenue and Expenditures

Real Estate Excise Tax Fund 335	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	'20 vs '21 Inc./Dec.
Beginning Bal.	81,267	103,264	16,491	63,052	45,205	43,231	-3.13%
Revenue	67,219	61,428	71,561	77,444	81,615	55,230	-34.07%
Expenditures	45,223	148,200	25,000	95,292	25,000	25,000	0.00%
Ending Balance	103,263	16,492	63,052	45,204	101,820	73,461	-62.74%

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.

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.

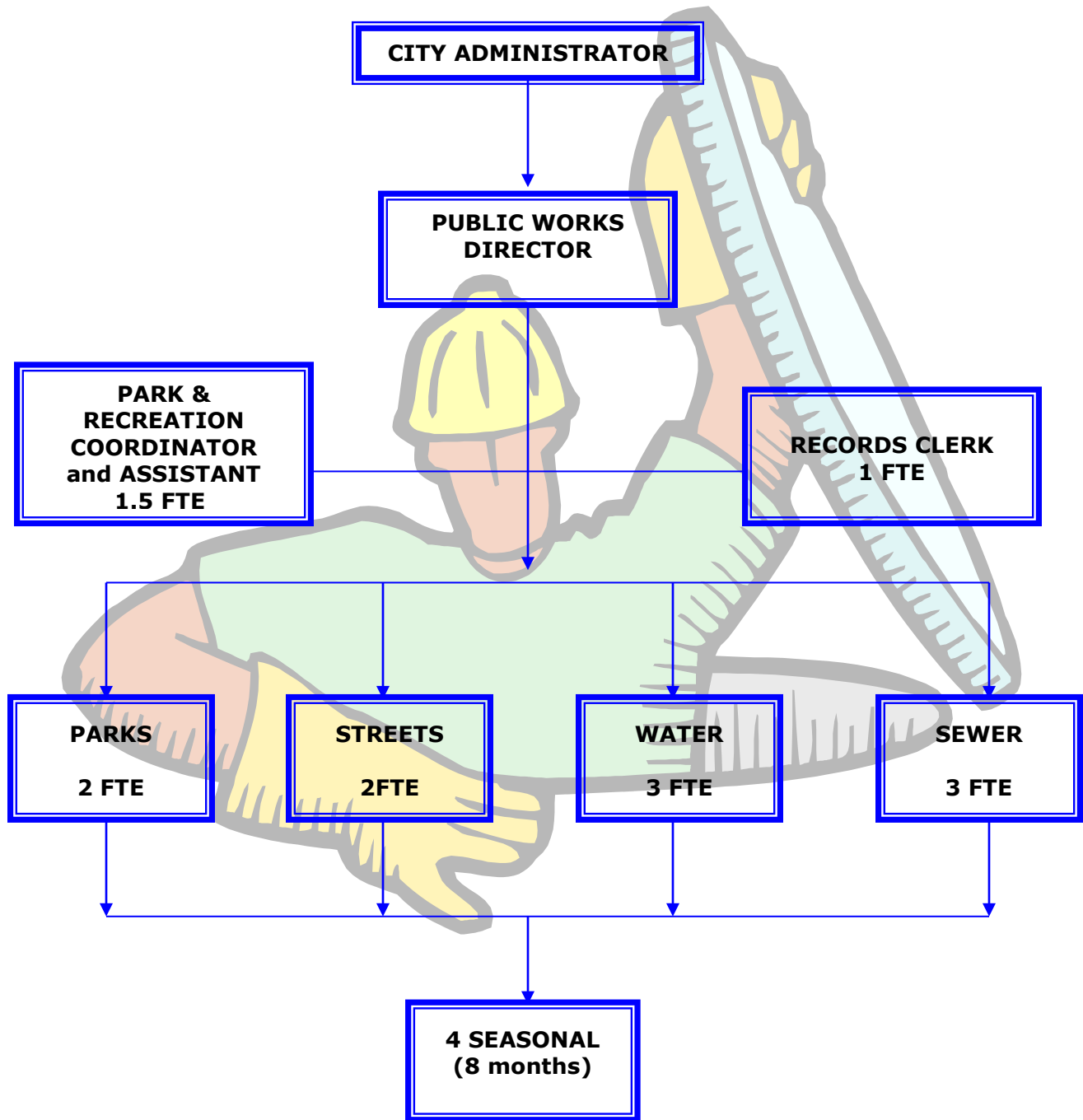
The Utility Tax was increased to 4.5% on August 1, 1999 and to 6% on December 1, 1999. In 2017 the Council established a Utility Tax for Water and Sewer; at 10% & 15% respectively. In 1999 the Council made the decision to give the General Fund 60% of Utility Tax revenue and use the remaining 40% for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

In 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 2021 Revenue and Expenditures

UTILITY TAX FUND 140	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	'20 vs '21 Inc./Dec.
Beginning Bal.	182,163	111,836					0.00%
Revenue	1,099,019	1,758,926					0.00%
Expenditures	1,169,345	1,870,762					0.00%
Ending Fund Bal	111,837	0					0.00%

PUBLIC WORKS DEPARTMENT



Staffing remained the same from 2020 to 2021.

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

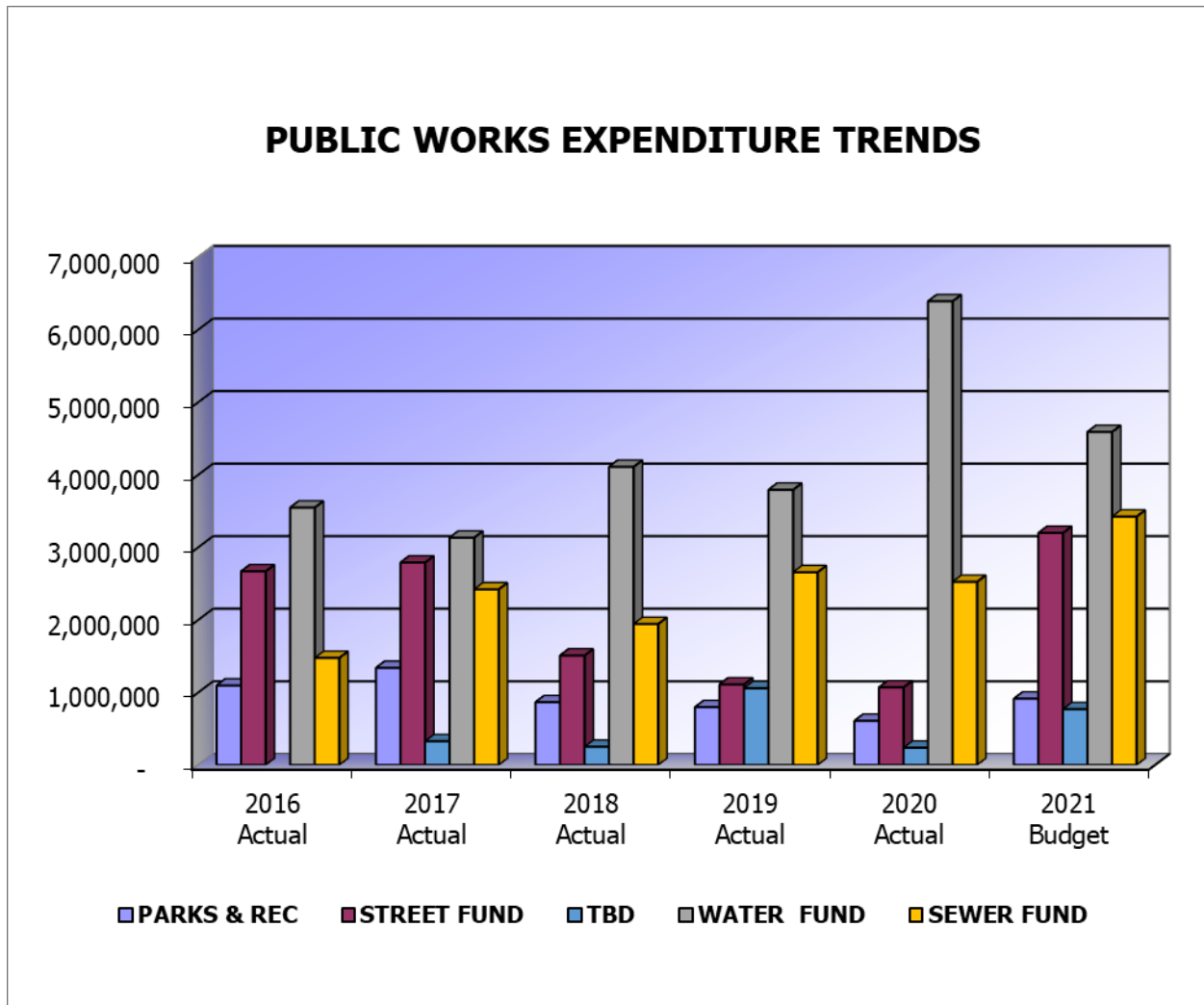
sewage, systematically maintaining the water and sewer system, and planning for the future needs of water and sewer to a growing community.



Large projects approved for 2021 include a Safe Routes to Schools renovations along Ash street, HAWK flashing lights along main street, and street overlay/crack chip seal projects. Wrap up the new 3.5-million-gallon water reservoir and complete the construction of Well #10 and its pump station. Continue with phase 2 of our Aquafer Storage and Recharge (ASR) project. Continue with water and sewer line improvements. Line approximately 25,000 feet of City sewer lines, essentially turning them from concrete pipes to PVC pipes. Further develop our new recycle center and continue with the alley approach improvements.

2020 Public Works Accomplishments

- Completed the ball field renovation project at Lions Park.
- Systematic Street, and Water & Sewer line improvements.
- Completed phase 1 of our Aquafer Storage and Recharge (ASR) project
- Completed the drilling for Well #10.
- Completed the final year (year six) of the water tower maintenance program.
- TV'd and cleaned about 95% of the City's sewer lines.
- Purchased and prepared the land for a new recycle center.
- Alley approach improvements



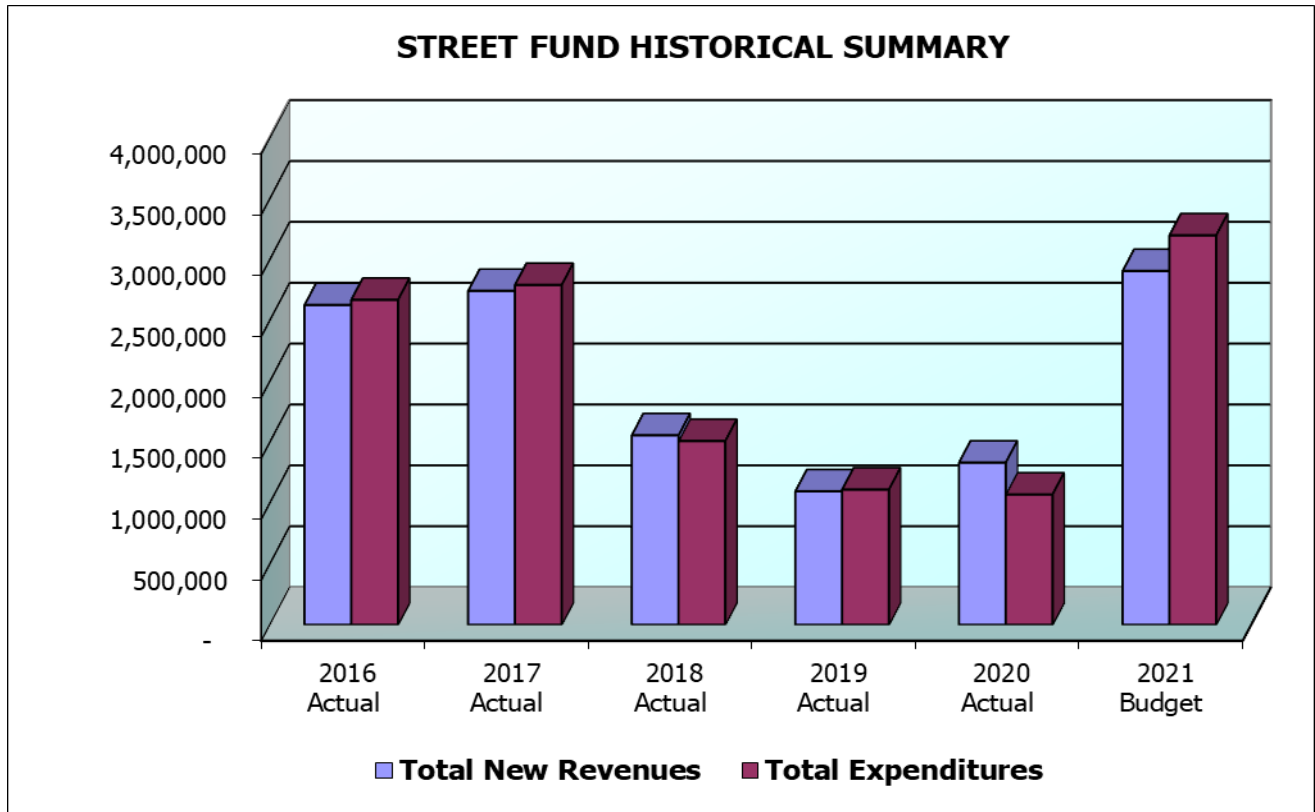
This
Page
Intentionally
Left
Blank

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.

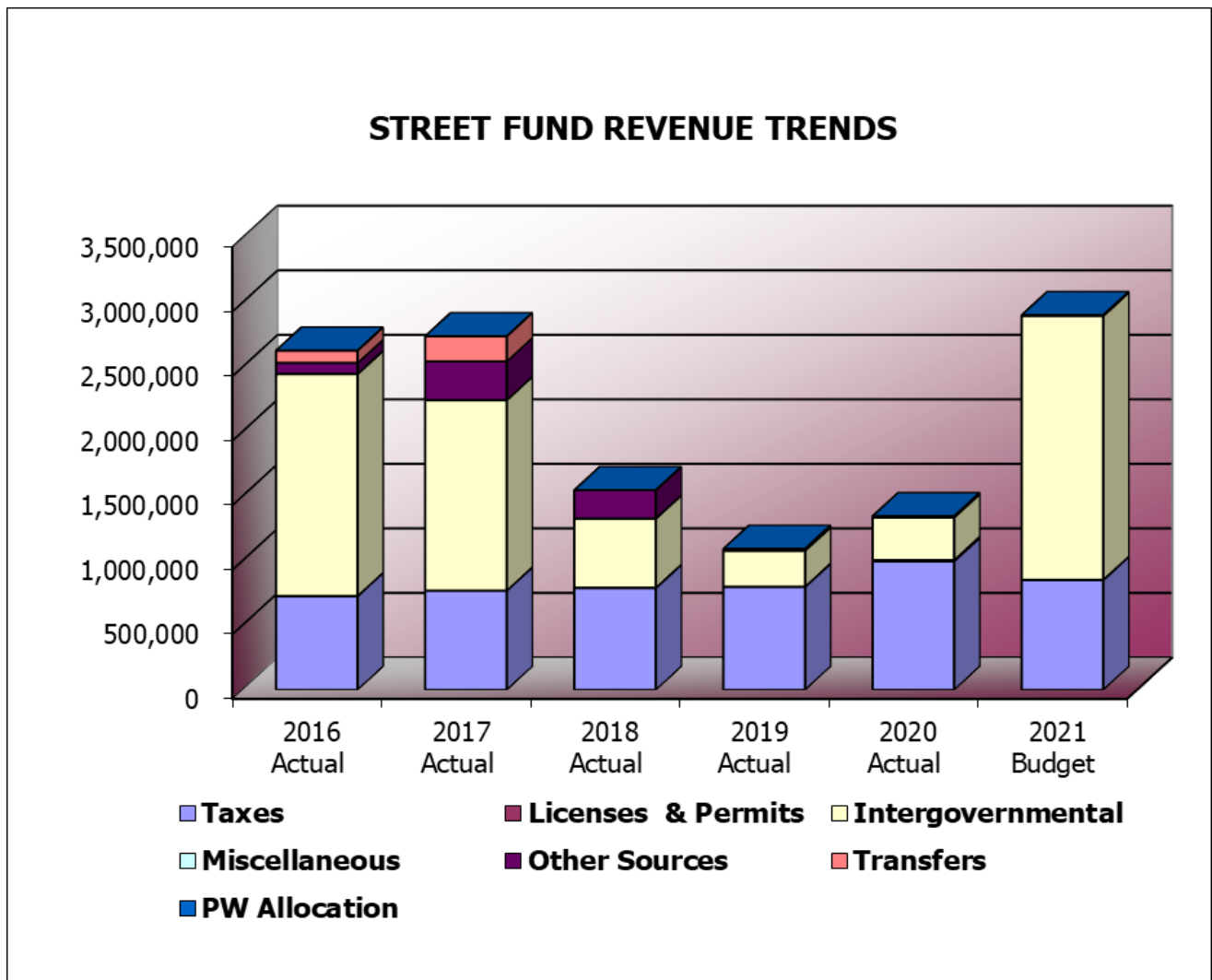
These revenues are used for the construction and maintenance of streets and roadways within the city.

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 2021 Revenue

REVENUE	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	21 vs. '20 Inc/Dec %
Beginning Balance	458,566	709,944	661,373	708,624	592,071	562,475	-5.00%
Taxes	725,102	767,660	788,094	795,989	995,280	850,000	-14.60%
Licenses & Permits	1,470	3,014	3,197	11,225	2,695	3,000	11.32%
Intergovernmental	1,718,124	1,474,545	534,185	277,291	327,565	2,043,533	523.86%
Miscellaneous	1,092	2,415	11,556	7,990	3,373	6,000	77.89%
Other Sources	84,665	300,000	218,804	3,500	2,484	3,000	20.77%
Transfers	95,195	194,000			0	0	0.00%
PW Allocation	-	-	-	-	-	-	0.00%
Total New Revenues Available	2,625,648	2,741,634	1,555,836	1,095,996	1,331,396	2,905,533	118.23%
Revenue	3,084,214	3,451,578	2,217,209	1,804,620	1,923,467	3,468,008	80.30%



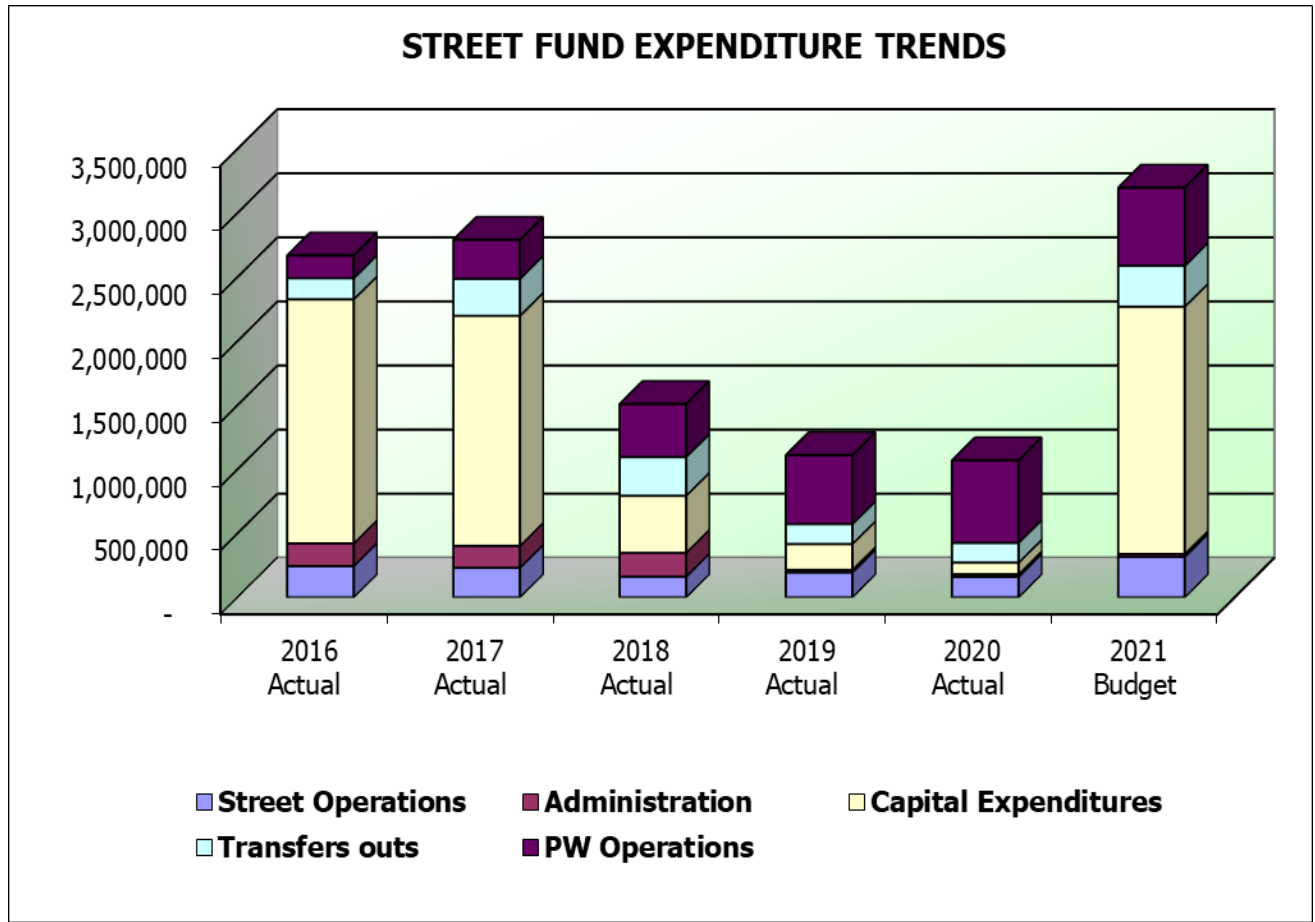
STREET FUND BUDGET CONSIDERATIONS

Capital projects budgeted for the Street Fund in 2021 include a Safe Routes to Schools renovations along Ash street, HAWK flashing lights along main street, and street overlay/crack chip seal projects.

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 2021 Expenditures

EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	21 vs.'20 Inc/Dec %
Street Operations	244,128	230,908	162,405	194,790	160,728	316,500	96.92%
Administration	177,424	171,454	185,569	20,182	19,587	22,200	13.34%
Capital Expenditures	1,904,327	1,795,161	445,511	201,632	91,008	1,929,713	2020.38%
Transfers outs	164,908	288,497	301,631	155,400	154,067	319,111	107.13%
PW Operations	177,333	304,184	413,470	538,138	643,884	610,059	-5.25%
Total Expenditures	2,668,120	2,790,204	1,508,586	1,110,142	1,069,274	3,197,583	199.04%
Ending Balance	416,094	661,374	708,623	694,478	854,193	270,425	-68.34%



TRANSPORTATION BENEFIT DISTRICT

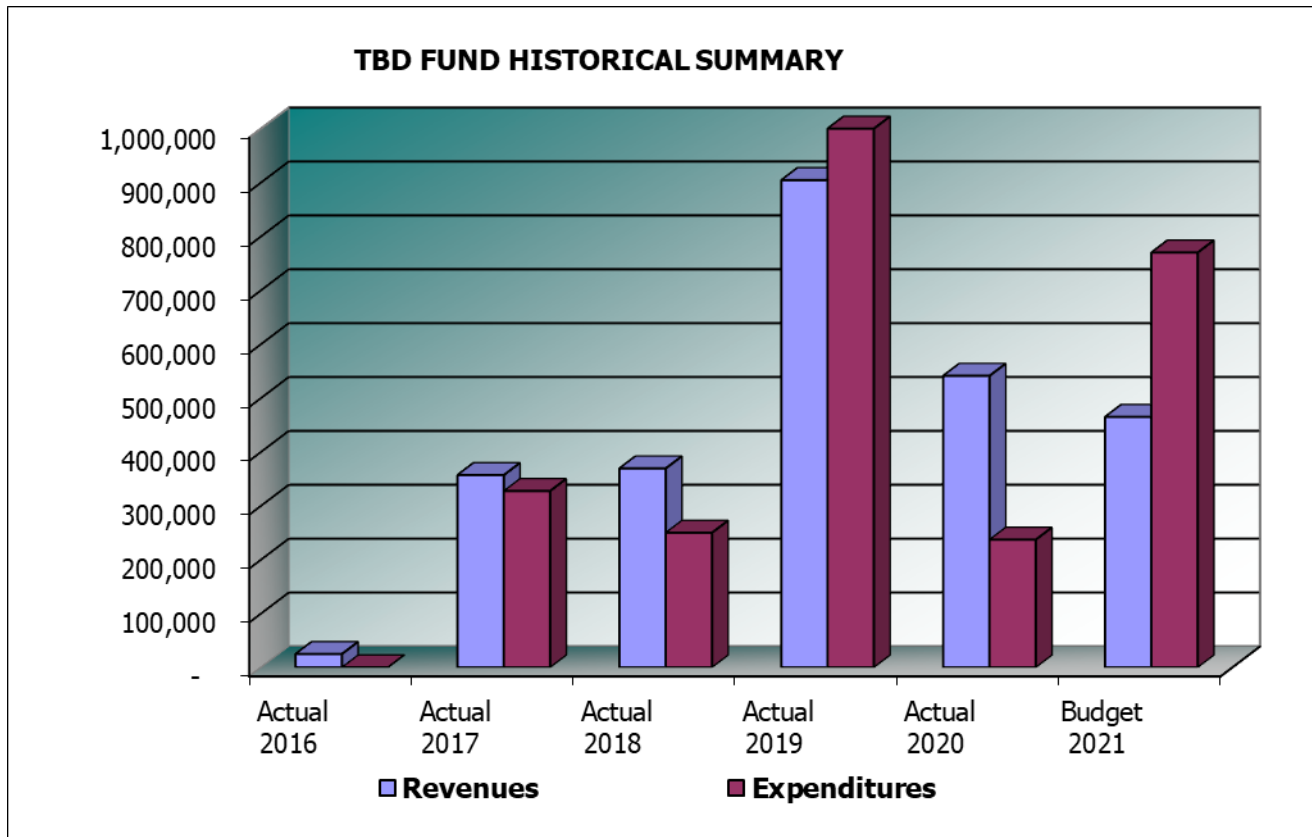
The City established a Transportation Benefit District (TBD) in August of 2012. The district was created for the purpose of acquiring, constructing, improving, providing, and funding transportation improvements within the District. The district boundaries are the same as the City of Othello boundaries.

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 \$620,000 aside for street improvement projects and \$150,000 to assist with the Main street bond payment.



WATER FUND

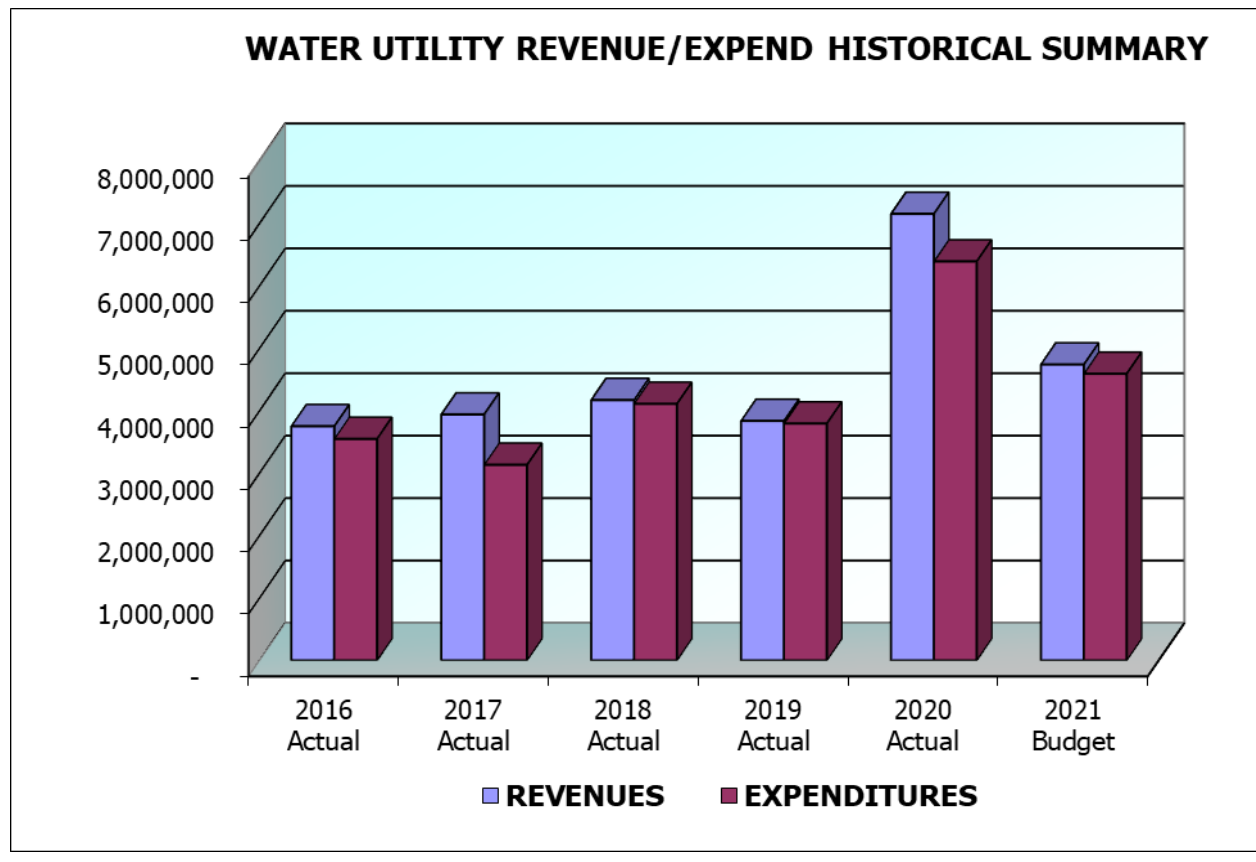
The Water Fund is an enterprise fund and accounts for its operations similar to private business in that the cost of operations, maintenance, debt and depreciation, is covered by fees charged to water users. The Water Fund provides for the planning and maintenance of water lines, wells, and reservoirs 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 2,200 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.



Reservoir #4



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

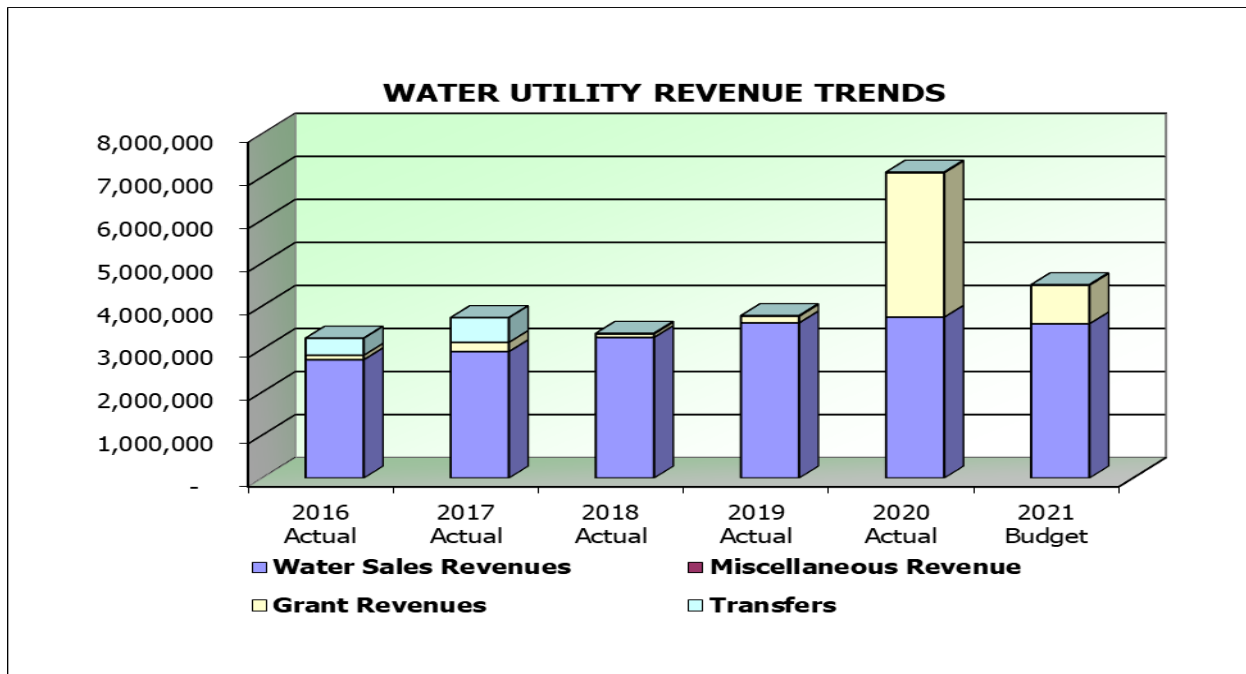
is transferred into Water Reserves for future water expansion.

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 2021 Revenue**

REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	21 vs. '20 Inc/Dec %
Beginning Balance	498,496	209,466	806,229	60,572	42,608	245,284	475.68%
Water Sales Revenues	2,750,604	2,939,349	3,267,685	3,606,107	3,740,486	3,585,100	-4.15%
Grant Revenues	103,078	214,008	80,106	152,019	3,354,458	893,800	-73.35%
Miscellaneous Revenue	2,288	1,729	1,644	2,814	489	1,000	104.61%
Transfers	395,560	573,770	13,900	13,900	13,902	14,000	0.70%
New Revenue	3,251,529	3,728,855	3,363,335	3,774,841	7,109,335	4,493,900	-36.79%
Total Available	3,750,025	3,938,321	4,169,564	3,835,413	7,151,942	4,739,184	-33.74%

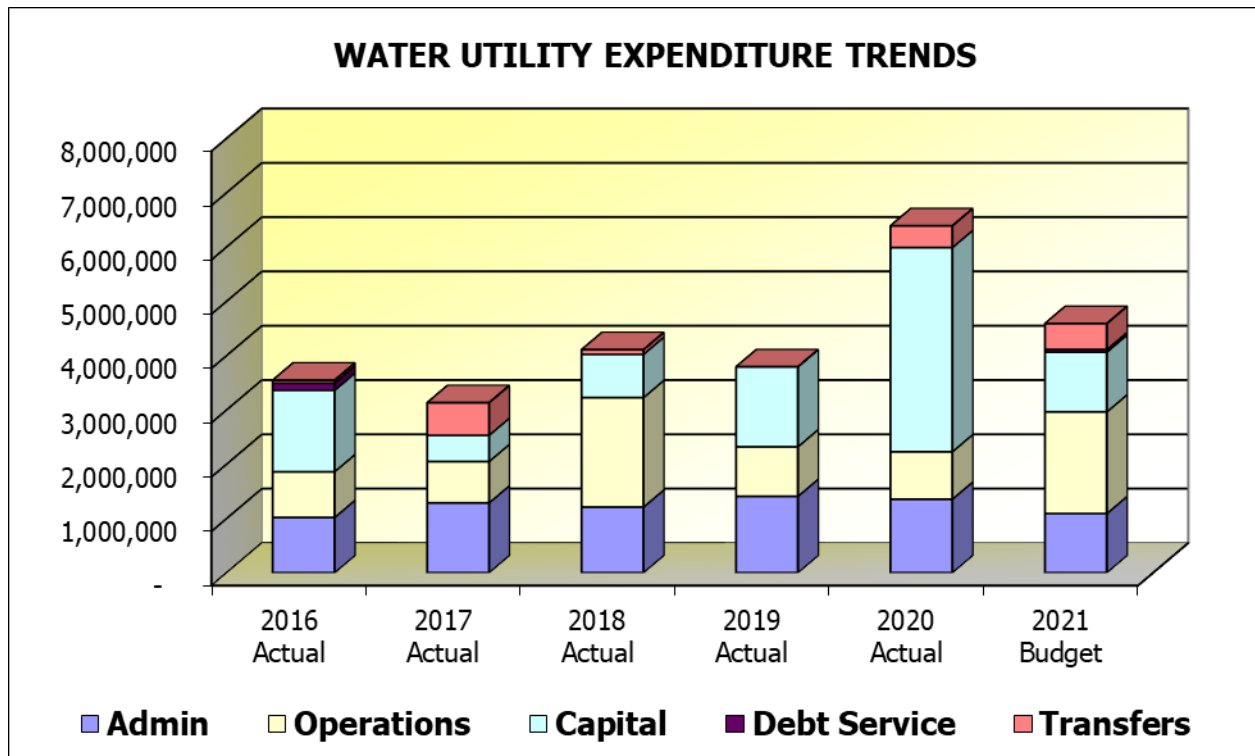


Water Fund Budget Considerations

We are just wrapping up construction of a new 3.5-million-gallon water reservoir. In 2021 we will complete the construction of Well #10 and its pump station. 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. We are also on phase 2 of our Aquafer Storage and Recharge (ASR) project. This is entirely funded with grants from the department of Ecology. With this study we hope to solve water shortage problems well into the next 70 or 100 years.

EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	21 vs. '20 Inc/Dec %
Admin	1,019,523	1,287,676	1,210,375	1,408,686	1,356,744	1,091,355	-19.56%
Operations	842,090	761,497	2,016,433	912,762	872,860	1,872,561	114.53%
Capital	1,499,568	482,921	795,685	1,471,357	3,760,365	1,100,000	-70.75%
Debt Service	131,735	-	-	-	-	48,290	0.00%
Transfers	53,792	600,000	86,500	-	400,000	477,268	0.00%
Total Expenditures	3,546,708	3,132,094	4,108,993	3,792,805	6,389,969	4,589,474	-28.18%
Ending Balance	203,317	806,227	60,571	42,608	761,973	149,710	-80.35%



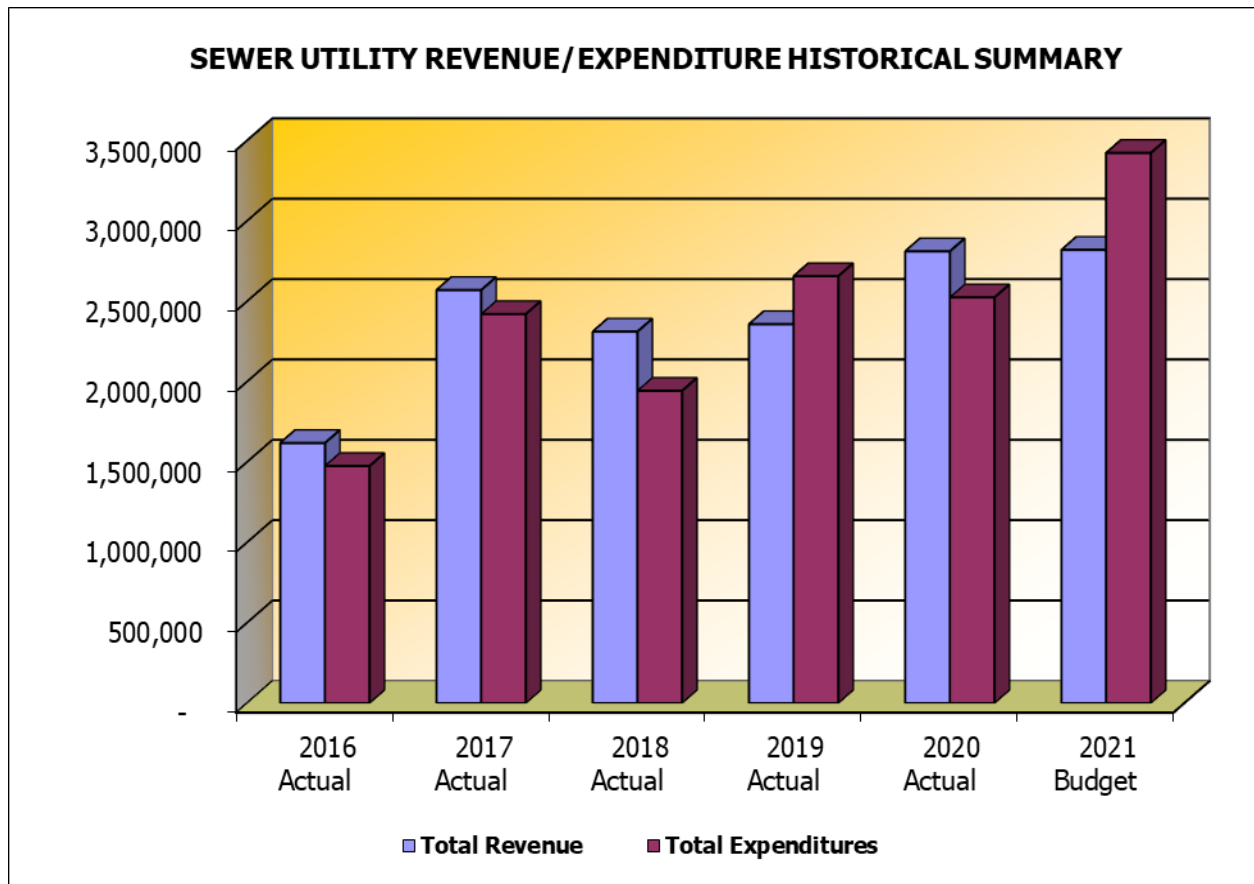
This
Page
Intentionally
Left
Blank

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 2,200 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.

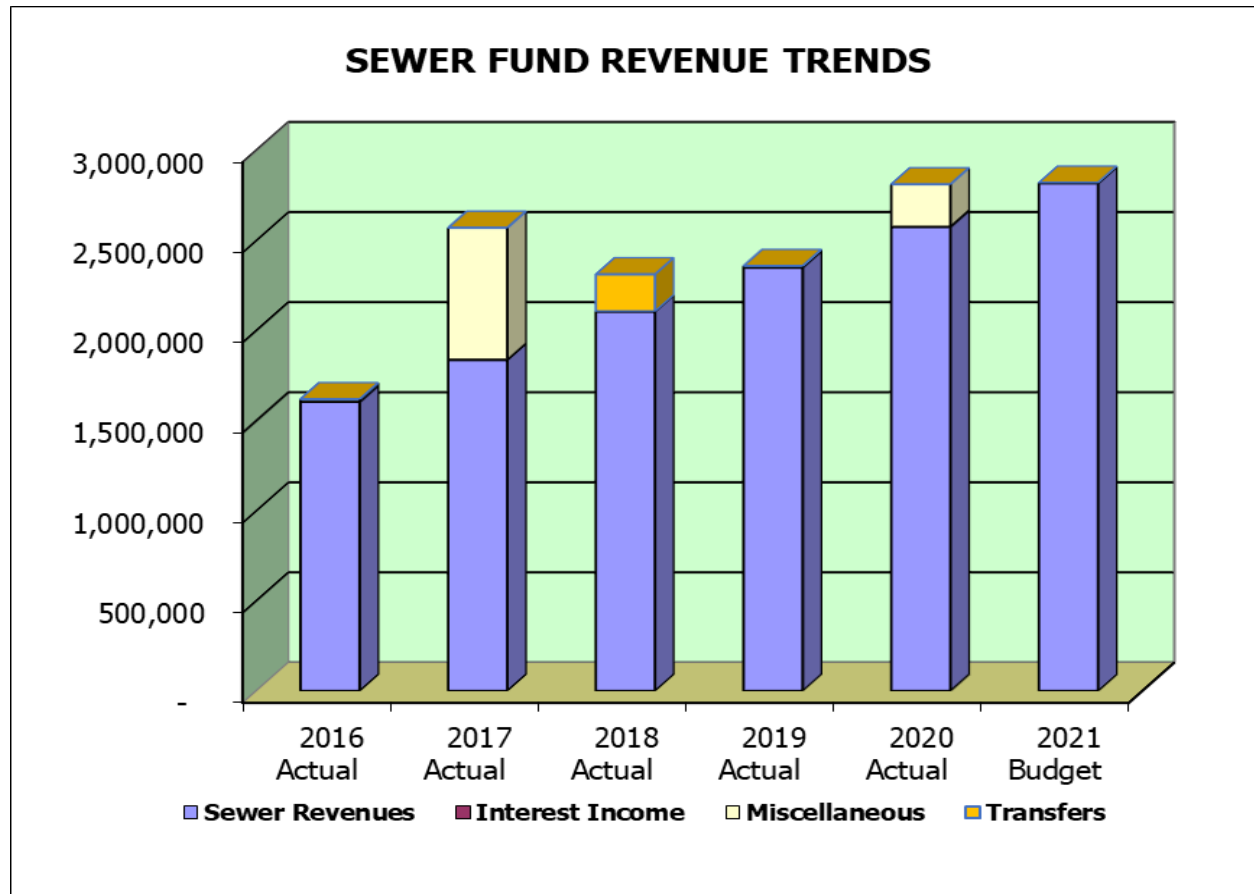
Miscellaneous Revenues: These revenues are typically interest earned on investments.

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 2021. This is to help fund a new \$24,000,000 sewer treatment facility.

Sewer Fund 2021 Revenue

REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	'20 vs. '21 Inc/Dec %
Beginning Balance	234,088	77,088	226,257	594,560	397,677	591,850	48.83%
Sewer Revenues	1,603,477	1,836,169	2,104,541	2,348,858	2,574,317	2,817,000	9.43%
Interest Income	1,037	1,714	1,920	8,733	1,810	3,000	65.76%
Miscellaneous	13,763	731,974	194	-	235,099	-	0.00%
Transfers	-	-	204,819	-	-	-	0.00%
Total Revenue	1,618,277	2,569,857	2,311,474	2,357,591	2,811,226	2,820,000	0.31%
Available Revenue	1,852,365	2,646,945	2,537,731	2,952,152	3,208,903	3,411,850	6.32%

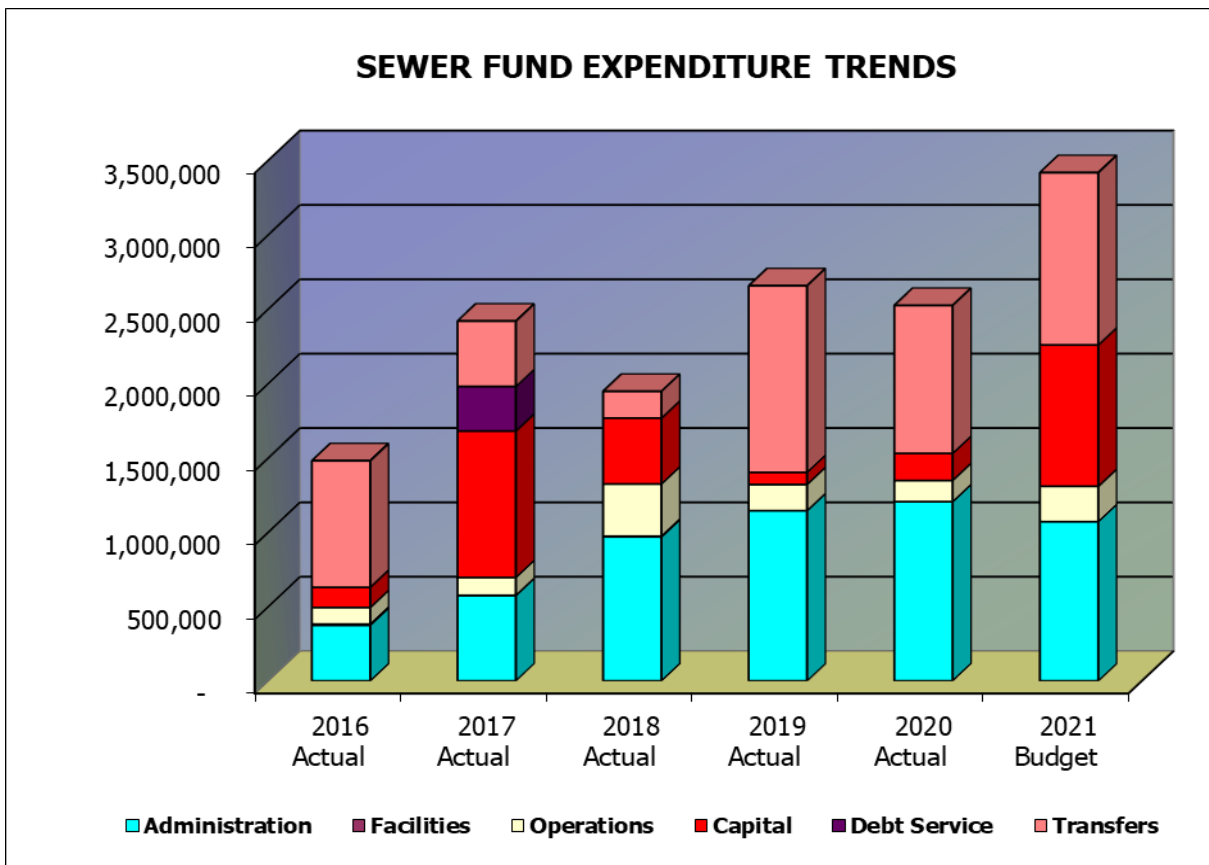


SEWER FUND BUDGET CONSIDERATIONS

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 \$24,000,000. The City is well under way with its sewer line projects. In 2020 the City TV'd and cleaned about 95% of the City's sewer lines. This year we will line approximately 25,000 feet of them, essentially turning them from concrete pipes to PVC pipes. This will reduce infiltration and unnecessary flow to our treatment plant.

Sewer Fund 2021 Expenditures

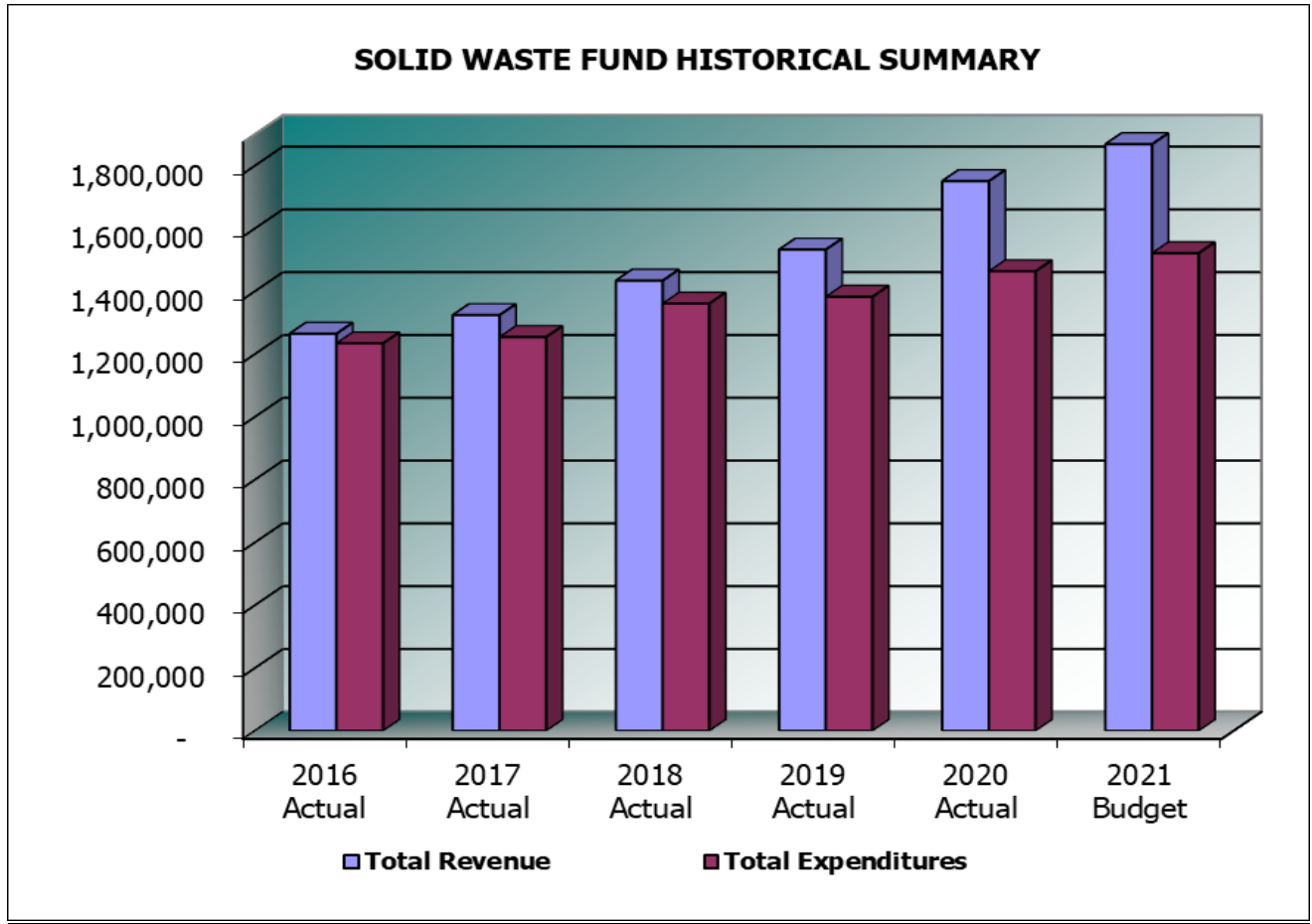
EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	'20 vs. '21 Inc/Dec %
Administration	373,792	573,184	968,641	1,144,330	1,205,134	1,070,457	-11.18%
Facilities	2,324	3,682	132	48	-	6,000	0.00%
Operations	111,690	119,738	351,308	175,718	141,556	237,854	68.03%
Capital	136,472	984,084	443,091	81,525	182,804	950,000	419.68%
Debt Service	-	300,000	-	-	-	-	100.00%
Transfers	851,000	440,000	180,000	1,255,000	995,000	1,158,761	16.46%
Total Expenditures	1,475,278	2,420,688	1,943,172	2,656,622	2,524,494	3,423,072	35.59%
Ending Balance	377,087	226,257	594,559	295,530	684,409	(11,222)	-101.64%
Total	1,852,365	2,646,945	2,537,731	2,952,152	3,208,903	3,411,850	6.32%



This
Page
Intentionally
Left
Blank

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 2,182 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.

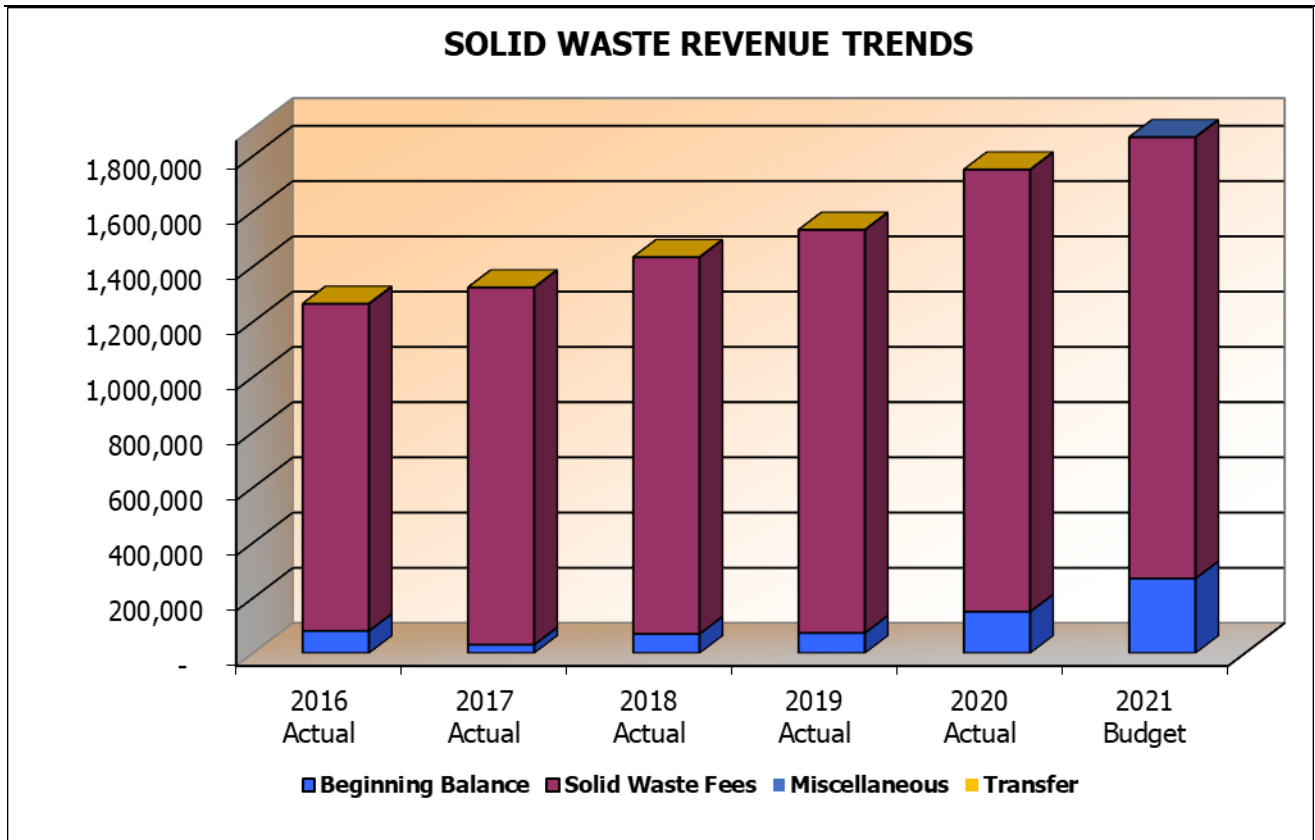
In 2004, it was determined that the Solid Waste Fund could no longer support rate increases from CDSI and Adams County for Landfill fees. Total costs were examined and the first rate increase in 10 years was adopted in September 2004. The increase was a three-year 6% per year rate increase approved and 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. That rate structure remained through 2020. Starting in 2021 it was determined that a lower annual rate increase of 1% was sufficient to maintain the utility. This rate will remain through 2023.

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 2021 Revenue

REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	'20 vs. '21 Inc/Dec %
Beginning Balance	80,455	30,703	69,863	73,283	150,177	270,361	80.03%
Solid Waste Fees	1,184,029	1,293,079	1,363,472	1,458,875	1,600,062	1,597,182	-0.18%
Miscellaneous	278	211	507	349	527	700	32.83%
Transfer	-	-	-	-	-	-	0.00%
Total Revenue	1,184,307	1,293,290	1,363,979	1,459,224	1,600,589	1,597,882	-0.17%
AVAILABLE REVENUE	1,264,762	1,323,993	1,433,842	1,532,507	1,750,766	1,868,243	6.71%



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.

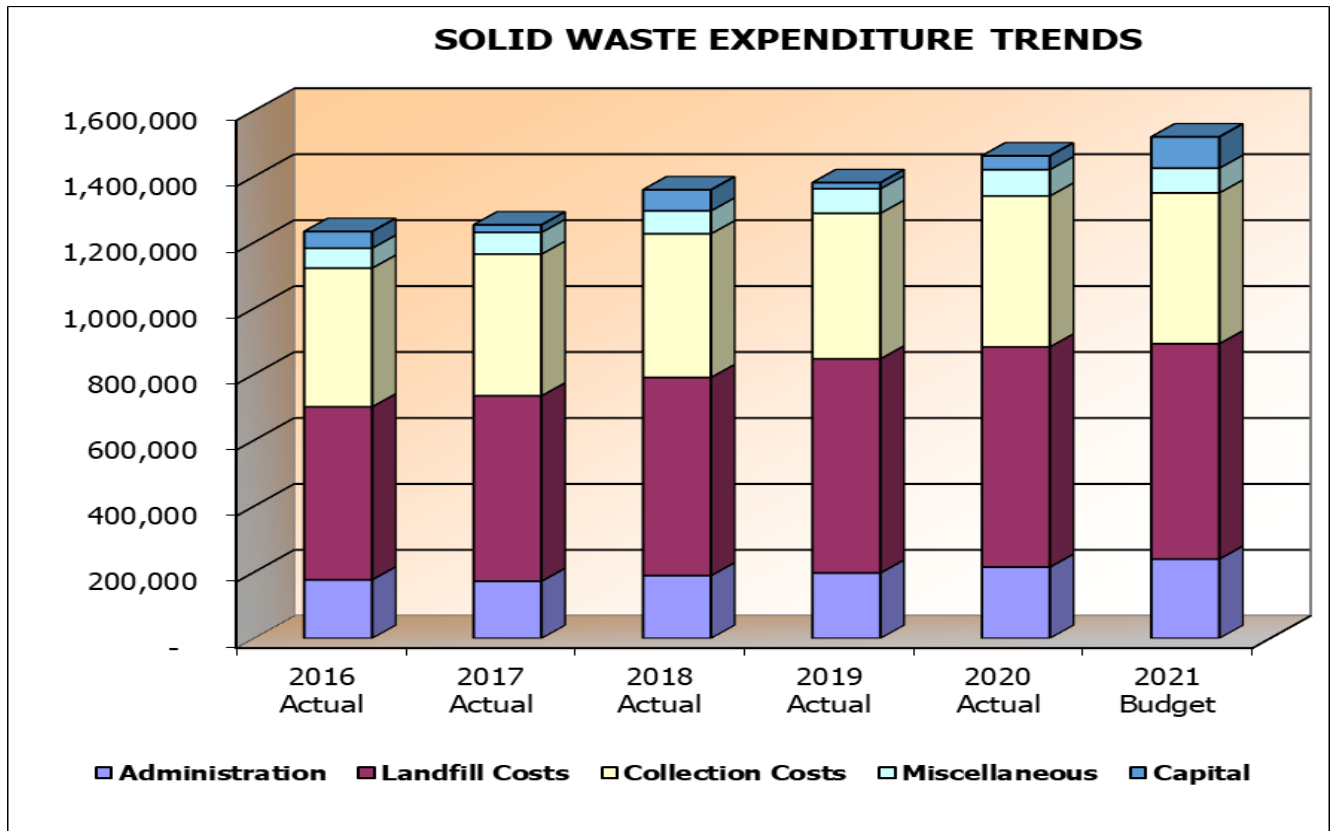
corner of N Broadway and E Fir St. The City will complete this recycle center in 2021.

In 2020, the Council decided to purchase a new piece of land to accommodate a larger cleaner more convenient recycle center. This land is on the

In 2021 the Solid Waste Fund will also 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 2021 Expenditures

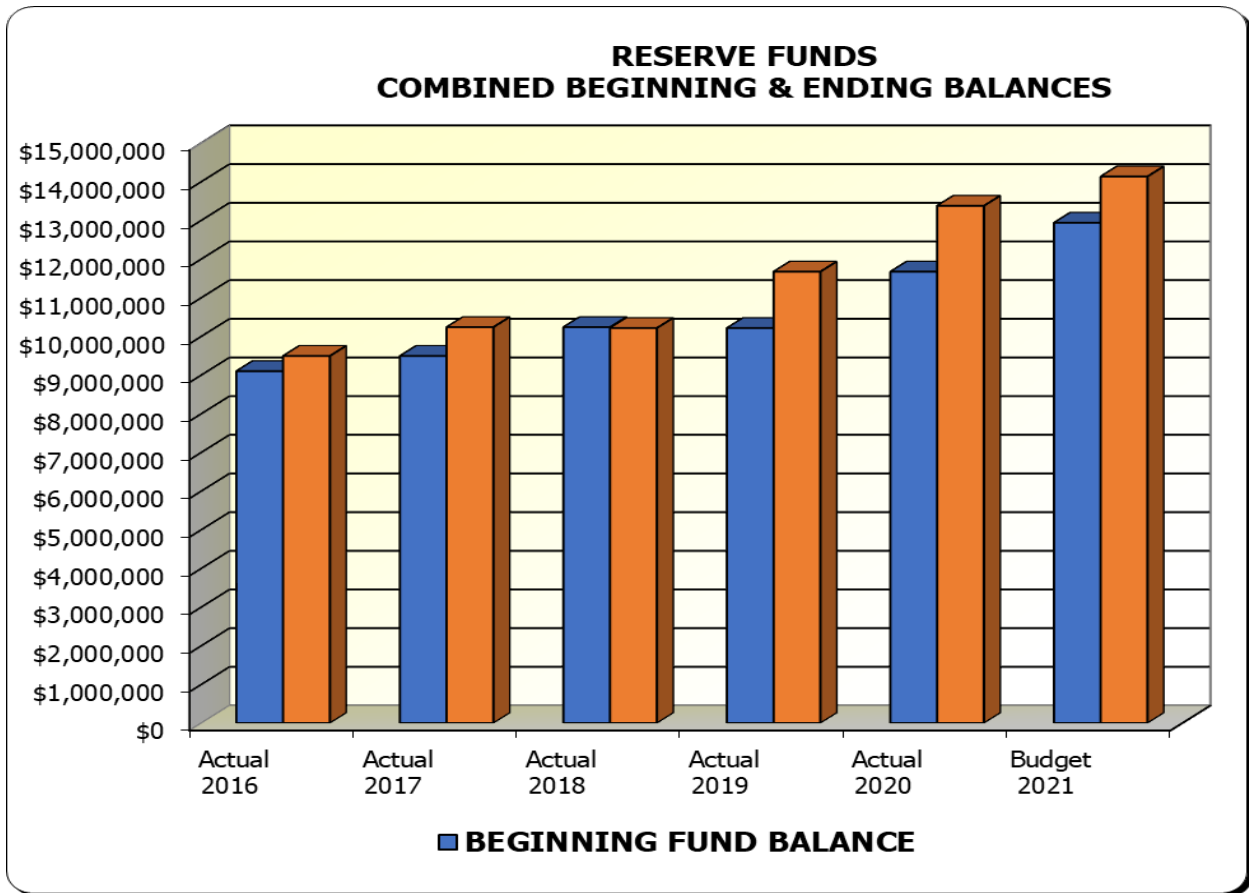
EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	'20 vs. '21 Inc/Dec %
Administration	177,780	173,416	190,573	198,413	216,284	240,563	11.23%
Landfill Costs	524,558	562,399	600,900	649,469	667,828	653,208	-2.19%
Collection Costs	420,780	429,744	435,802	441,526	457,795	457,406	-0.08%
Miscellaneous	60,385	65,947	69,537	74,403	79,756	75,000	-5.96%
Capital	50,555	22,624	63,747	18,520	41,929	95,000	126.57%
Total Expenditures	1,234,058	1,254,130	1,360,559	1,382,331	1,463,592	1,521,177	3.93%
ENDING FUND BAL.	30,704	69,863	73,283	150,176	287,174	347,066	20.86%



This
Page
Intentionally
Left
Blank

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

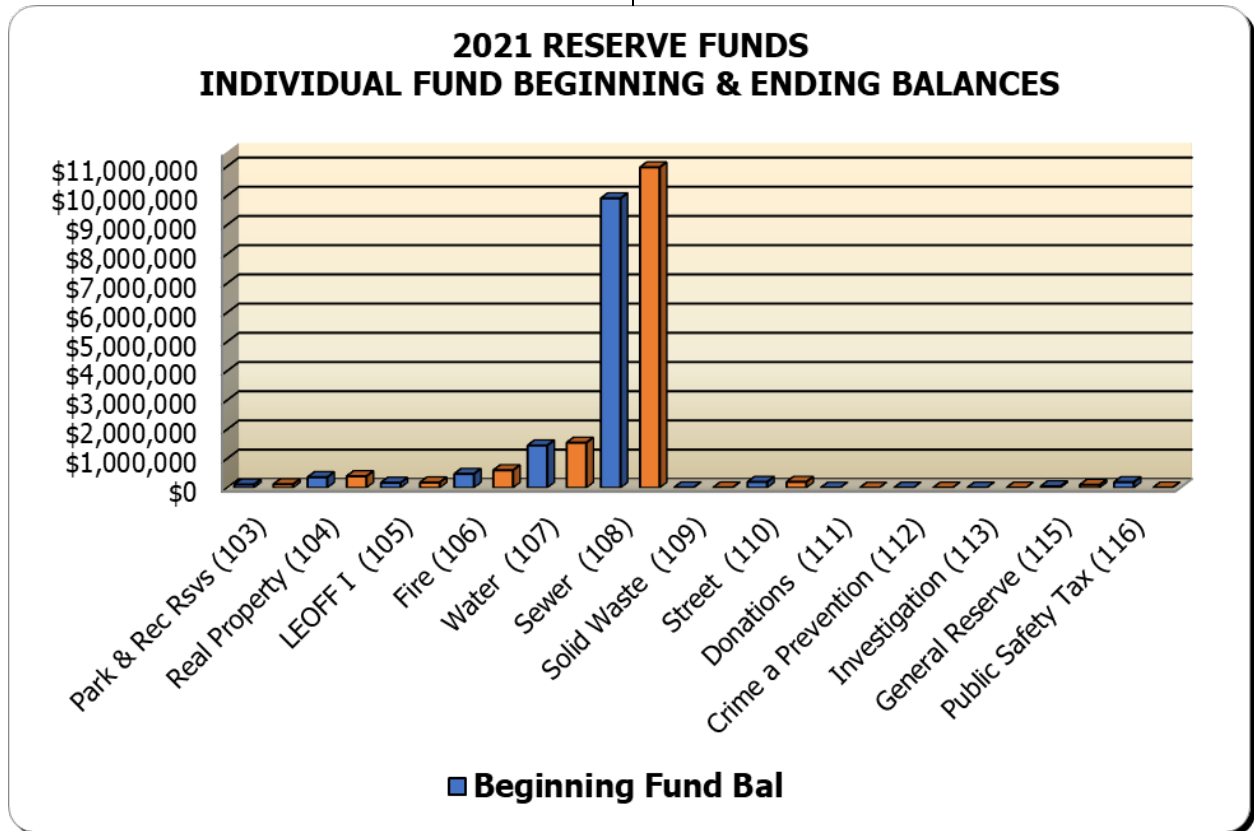
Fund 113 was established for the expansion and improvement of narcotics related law enforcement services.

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.



2021 RESERVE FUNDS

Fund Description	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021
Park & Rec Rsvs (103)						
Beg Fund Balance	346,574	201,259	273,748	220,101	227,794	110,344
Revenues	1,185	101,489	2,988	53,713	318,583	51,180
Expenditures	146,500	29,000	56,636	46,020	508,524	40,667
Ending Fund Bal	201,259	273,748	220,100	227,794	37,853	120,857
Real Property (104)						
Beg Fund Balance	401,513	408,175	416,539	348,995	289,308	361,782
Revenues	6,743	8,364	39,623	20,880	99,643	52,500
Expenditures	0	0	107,167	80,566	3,475	20,000
Ending Fund Bal	408,256	416,539	348,995	289,309	385,476	394,282
LEOFF I (105)						
Beg Fund Balance	115,512	125,992	136,745	148,100	159,723	170,726
Revenues	10,480	10,753	11,356	11,622	10,790	11,010
Expenditures	0	0	0	0	0	0
Ending Fund Bal	125,992	136,745	148,101	159,722	170,513	181,736
Fire (106)						
Beg Fund Balance	190,388	190,689	293,189	294,110	371,927	474,879
Revenues	302	102,500	921	77,818	102,207	125,000
Expenditures	0	0	0	0	0	0
Ending Fund Bal	190,690	293,189	294,110	371,928	474,134	599,879
Water (107)						
Beg Fund Balance	1,854,739	1,485,087	1,539,038	1,479,713	1,478,774	1,448,774
Revenues	12,348	613,951	97,686	17,178	411,335	94,500
Expenditures	382,000	560,000	157,011	18,117	3,252	0
Ending Fund Bal	1,485,087	1,539,038	1,479,713	1,478,774	1,886,857	1,543,274
Sewer (108)						
Beg Fund Balance	5,961,585	6,847,074	7,346,872	7,484,090	8,856,504	9,908,145
Revenues	885,489	499,798	294,188	1,387,226	1,084,500	1,060,000
Expenditures	0	0	156,970	14,812	3,177	0
Ending Fund Bal	6,847,074	7,346,872	7,484,090	8,856,504	9,937,827	10,968,145
Solid Waste (109)						
Beg Fund Balance	9,502	9,553	9,645	9,819	10,031	10,136
Revenues	51	92	174	212	80	105
Expenditures	0	0	0	0	0	0
Ending Fund Bal	9,553	9,645	9,819	10,031	10,111	10,241

Street (110)						
Beg Fund Balance	204,725	205,805	207,689	211,234	215,544	200,235
Revenues	1,080	1,884	3,545	4,311	1,693	2,200
Expenditures	0	0	0	0	0	0
Ending Fund Bal	205,805	207,689	211,234	215,544	217,237	202,435

Donations (111)						
Beg Fund Balance	8,588	6,028	1,922	4,820	2,642	1,444
Revenues	6,440	2,314	4,698	7,186	3,227	802
Expenditures	9,000	6,420	1,800	9,365	3,571	2,000
Ending Fund Bal	6,028	1,922	4,820	2,642	2,298	246

Crime Prevention (112)						
Beg Fund Balance	5,393	8,973	8,225	5,475	3,499	2,368
Revenues	9,502	7,719	4,502	6,125	4,250	13,150
Expenditures	5,922	8,467	7,252	8,101	6,603	13,700
Ending Fund Bal	8,973	8,225	5,475	3,499	1,147	1,818

Investigation (113)						
Beg Fund Balance	73	2,754	2,627	6,299	5,182	5,103
Revenues	2,701	57	3,752	2,245	1,282	500
Expenditures	20	183	80	3,362	1,601	3,500
Ending Fund Bal	2,754	2,628	6,299	5,182	4,863	2,103

General Reserve (115)						
Beg Fund Balance	0	0	0	0	50,000	50,000
Revenues	0	0	0	50,000	0	50,000
Expenditures	0	0	0	0	0	0
Ending Fund Bal	0	0	0	50,000	50,000	100,000

Public Safety Tax (116)						
Beg Fund Balance	0	0	0	0	0	191,412
Revenues	0	0	0	0	459,822	504,213
Expenditures	0	0	0	0	264,678	689,392
Ending Fund Bal	0	0	0	0	195,144	6,233

Total Reserves						
Beg Fund Balance	9,098,592	9,491,389	10,236,239	10,212,754	11,670,928	12,935,348
Revenues	936,321	1,348,921	463,433	1,638,515	2,497,412	1,965,160
Expenditures	543,442	604,070	486,916	180,341	794,881	769,259
Ending Fund Bal	9,491,471	10,236,240	10,212,756	11,670,928	13,373,459	14,131,249

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 \$3,180,794 in general obligation and Public Work Trust Fund (PWTF) loans (including principal and interest). This leaves available debt capacity of \$12,203,357 with a public vote or \$6,049,696 for a Councilmanic issue. PWTF loans, related to a utility, are not included in the calculation of debt limitations.

The City currently has three long term debts it makes payments on. The City recently paid off three debts; one debt in 2014, 2015, & 2016. Two debts are held for the Broadway and Main street reconstruction projects will be held until 2026 and 2031 respectively. The third is a new revenue debt held for the reconstruction of Well #3, in the Water Fund.

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.

Well #3 Reconstruction, Water Fund 401

The city completed the reconstruction of Well #3 in 2020. This project was paid for using a 40-year 1.5% interest loan through the U.S Department of Agriculture, Rural Development program. We took advantage of this low interest loan to free up water funds for other city water projects. This loan will be retired in 2061

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
2021 BUDGET**

FUND DESCRIPTION	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021
PWTF BROADWAY (220) (Retires in 2026)					
Beg. Balance	0	0	0	0	0
Revenue-2006 PWTF	30,671	30,525	30,379	30,233	30,087
Expenditures-2006	30,671	30,525	30,379	30,233	30,087
Ending Balance	0	0	0	0	0
G.O. BONDS MAIN ST PROJECT (225) (Retires in 2031)					
Beg. Balance	0	0	0	0	0
Revenue	2,417,826	271,106	275,021	273,834	272,802
Expenditures	2,417,826	271,106	275,021	273,834	272,802
Ending Balance	0	0	0	0	0
Well #3 Reconstruction Loan (401) (Retires in 2061)					
Beg. Balance					0
Revenue					48,290
Expenditures					48,290
Ending Balance	0	0	0	0	0
TOTAL DEBT SERVICE					
Beg. Balance	0	0	0	0	0
Revenue	2,448,497	301,631	305,400	304,067	351,179
Expenditures	2,448,497	301,631	305,400	304,067	351,179
Ending Balance	0	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	

Well #3 Reconstruction Loan (Fund 401)				<i>Balance</i>
<i>Payment</i>	<i>Interest</i>	<i>Principal</i>		\$
				1,448,400.00
2/25/2021	\$ 10,952.28	\$ 13,192.72	\$	1,435,207.28
8/25/2021	\$ 10,675.58	\$ 13,469.42	\$	1,421,737.87
2/25/2022	\$ 10,750.68	\$ 13,394.32	\$	1,408,343.54
8/25/2022	\$ 10,475.76	\$ 13,669.24	\$	1,394,674.30
2/25/2023	\$ 10,546.03	\$ 13,598.97	\$	1,381,053.33
8/25/2023	\$ 10,272.93	\$ 13,872.07	\$	1,367,203.26
2/25/2024	\$ 10,338.30	\$ 13,806.70	\$	1,353,396.57
8/25/2024	\$ 10,122.66	\$ 14,022.34	\$	1,339,374.23
2/25/2025	\$ 10,127.87	\$ 14,017.13	\$	1,325,357.10
8/25/2025	\$ 9,858.48	\$ 14,286.52	\$	1,311,070.58
2/25/2026	\$ 9,913.85	\$ 14,231.15	\$	1,296,839.43
8/25/2026	\$ 9,646.35	\$ 14,498.65	\$	1,282,340.79
2/25/2027	\$ 9,696.60	\$ 14,448.40	\$	1,267,892.39
8/25/2027	\$ 9,431.04	\$ 14,713.96	\$	1,253,178.42
2/25/2028	\$ 9,476.09	\$ 14,668.91	\$	1,238,509.51
8/25/2028	\$ 9,263.37	\$ 14,881.63	\$	1,223,627.89
2/25/2029	\$ 9,252.64	\$ 14,892.36	\$	1,208,735.52
8/25/2029	\$ 8,991.01	\$ 15,153.99	\$	1,193,581.53
2/25/2030	\$ 9,025.44	\$ 15,119.56	\$	1,178,461.97
8/25/2030	\$ 8,765.82	\$ 15,379.18	\$	1,163,082.79
2/25/2031	\$ 8,794.82	\$ 15,350.18	\$	1,147,732.61
8/25/2031	\$ 8,537.24	\$ 15,607.76	\$	1,132,124.85
2/25/2032	\$ 8,560.72	\$ 15,584.28	\$	1,116,540.57
8/25/2032	\$ 8,351.11	\$ 15,793.89	\$	1,100,746.69
2/25/2033	\$ 8,323.45	\$ 15,821.55	\$	1,084,925.14
8/25/2033	\$ 8,070.06	\$ 16,074.94	\$	1,068,850.20
2/25/2034	\$ 8,082.26	\$ 16,062.74	\$	1,052,787.46
8/25/2034	\$ 7,831.01	\$ 16,313.99	\$	1,036,473.47
2/25/2035	\$ 7,837.44	\$ 16,307.56	\$	1,020,165.92
8/25/2035	\$ 7,588.36	\$ 16,556.64	\$	1,003,609.27
2/25/2036	\$ 7,588.94	\$ 16,556.06	\$	987,053.21
8/25/2036	\$ 7,382.62	\$ 16,762.38	\$	970,290.83
2/25/2037	\$ 7,336.99	\$ 16,808.01	\$	953,482.82
8/25/2037	\$ 7,092.34	\$ 17,052.66	\$	936,430.16
2/25/2038	\$ 7,080.95	\$ 17,064.05	\$	919,366.12
8/25/2038	\$ 6,838.57	\$ 17,306.43	\$	902,059.69
2/25/2039	\$ 6,821.05	\$ 17,323.95	\$	884,735.74
8/25/2039	\$ 6,580.98	\$ 17,564.02	\$	867,171.72
2/25/2040	\$ 6,557.24	\$ 17,587.76	\$	849,583.97
8/25/2040	\$ 6,354.42	\$ 17,790.58	\$	831,793.39
2/25/2041	\$ 6,289.73	\$ 17,855.27	\$	813,938.11
8/25/2041	\$ 6,054.36	\$ 18,090.64	\$	795,847.48
2/25/2042	\$ 6,017.92	\$ 18,127.08	\$	777,720.39
8/25/2042	\$ 5,784.96	\$ 18,360.04	\$	759,360.35
2/25/2043	\$ 5,742.01	\$ 18,402.99	\$	740,957.36

8/25/2043	\$	5,511.50	\$	18,633.50	\$	722,323.87
2/25/2044	\$	5,461.96	\$	18,683.04	\$	703,640.83
8/25/2044	\$	5,262.85	\$	18,882.15	\$	684,758.67
2/25/2045	\$	5,177.90	\$	18,967.10	\$	665,791.57
8/25/2045	\$	4,952.39	\$	19,192.61	\$	646,598.97
2/25/2046	\$	4,889.35	\$	19,255.65	\$	627,343.32
8/25/2046	\$	4,666.40	\$	19,478.60	\$	607,864.72
2/25/2047	\$	4,596.46	\$	19,548.54	\$	588,316.18
8/25/2047	\$	4,376.11	\$	19,768.89	\$	568,547.29
2/25/2048	\$	4,299.15	\$	19,845.85	\$	548,701.44
8/25/2048	\$	4,103.99	\$	20,041.01	\$	528,660.42
2/25/2049	\$	3,997.54	\$	20,147.46	\$	508,512.97
8/25/2049	\$	3,782.50	\$	20,362.50	\$	488,150.47
2/25/2050	\$	3,691.22	\$	20,453.78	\$	467,696.69
8/25/2050	\$	3,478.89	\$	20,666.11	\$	447,030.58
2/25/2051	\$	3,380.29	\$	20,764.71	\$	426,265.87
8/25/2051	\$	3,170.72	\$	20,974.28	\$	405,291.58
2/25/2052	\$	3,064.67	\$	21,080.33	\$	384,211.25
8/25/2052	\$	2,873.69	\$	21,271.31	\$	362,939.94
2/25/2053	\$	2,744.42	\$	21,400.58	\$	341,539.37
8/25/2053	\$	2,540.49	\$	21,604.51	\$	319,934.86
2/25/2054	\$	2,419.23	\$	21,725.77	\$	298,209.09
8/25/2054	\$	2,218.19	\$	21,926.81	\$	276,282.28
2/25/2055	\$	2,089.15	\$	22,055.85	\$	254,226.42
8/25/2055	\$	1,891.03	\$	22,253.97	\$	231,972.45
2/25/2056	\$	1,754.09	\$	22,390.91	\$	209,581.54
8/25/2056	\$	1,567.56	\$	22,577.44	\$	187,004.10
2/25/2057	\$	1,414.06	\$	22,730.94	\$	164,273.16
8/25/2057	\$	1,221.92	\$	22,923.08	\$	141,350.08
2/25/2058	\$	1,068.84	\$	23,076.16	\$	118,273.92
8/25/2058	\$	879.76	\$	23,265.24	\$	95,008.68
2/25/2059	\$	718.42	\$	23,426.58	\$	71,582.10
8/25/2059	\$	532.45	\$	23,612.55	\$	47,969.56
2/25/2060	\$	362.73	\$	23,782.27	\$	24,187.29
8/25/2060	\$	180.91	\$	23,964.09	\$	223.19
2/25/2061	\$	1.69	\$	24,143.31	\$	(23,920.12)

2021 – 2026 Capital Facilities Plan



**Adopted
December 7, 2020**



**CITY OF OTHELLO
WASHINGTON
ORDINANCE NO. 1557**

**AN ORDINANCE ADOPTING A SIX-YEAR CAPITAL
FACILITY PLAN FOR 2021 - 2026**

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 2021 - 2026 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.

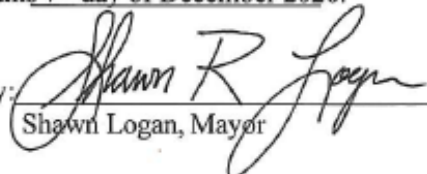
SECTION 3: The estimated expenditures and revenues for each fund are summarized and set forth as follows:

Departments	Amount
General Fund	\$ 5,234,200
Street Fund	\$ 26,251,713
Water Fund	\$ 15,293,800
Sewer Fund	\$ 25,700,000
Solid Waste Fund	\$ 410,000
Total Capital Facility Plan	\$ 72,889,713

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 7th day of December 2020.

By: 
Shawn Logan, Mayor

ATTEST:
By: 
Tania Morelos, City Clerk

APPROVED AS TO FORM:

By: 

Kelly E. Konkright, City Attorney

PASSED the 7th day of December 2020.

APPROVED the 7th day of December 2020.

PUBLISHED the 16th day of December 2020.

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

- equipment, or acquisition of land and structures.
- 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.

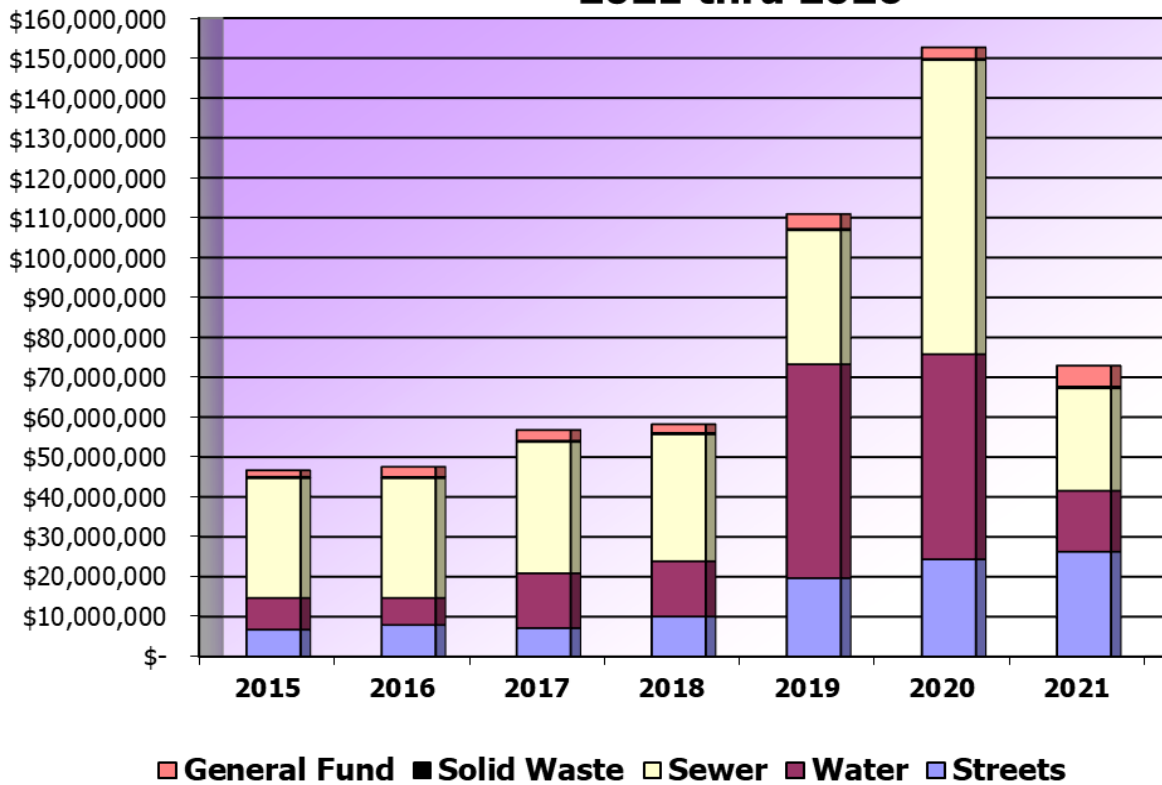
Special Assessment Bonds are local assessments limited to real property within a given area and are based on the special benefit to the property. Local Improvement District assessments benefit specific property owners.

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.

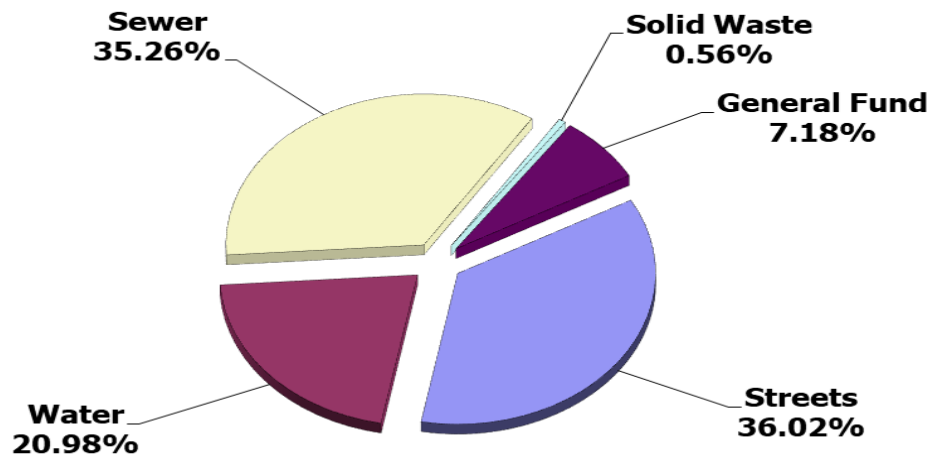
Federal and State Government Loans are available through several agencies such as Department of Community Trade & Economic Development (Public Works Trust Funds Loans), Dept. of Ecology, and the State's LOCAL Program. They are usually low interest loans but sometimes have special requirements or considerations.

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 2021 thru 2026



2021-2026 CAPITAL FACILITY PLAN



**CITY OF OTHELLO
2021 - 2026 CAPITAL FACILITY PLAN**

Department/Project	Source	Year 2021	Year 2022	Year 2023	Year 2024	Year 2025	Year 2026
GENERAL FUND							
General Administration							
PC Replacement	GF Reserves	22,700	22,700	22,700	22,700	22,700	22,700
Camera System	REET	30,000					
	SUBTOTAL GENERAL ADMIN.	52,700	22,700	22,700	22,700	22,700	22,700
Police							
Patrol Car Rotation - on-going	GF & Public Safety/fun	184,000	184,000	184,000	184,000	184,000	184,000
Dispatch Center Radio Update (& future replacement 8 yrs out, 2027)	GF Reserves				15,000		200,000
Dispatch Center Radio recorder (5 yr cycle)	GF Reserves						20,000
PD Guns (8 yrs out) (2027)	GF Reserves			30,000			
PD Body Cameras (4 yr cycle)	GF Reserves						404,000
	SUBTOTAL POLICE DEPT.	184,000	184,000	214,000	199,000	184,000	
Fire							
Fire Truck	Reserves/Oper	0	0	0	750,000	0	0
	SUBTOTAL FIRE DEPT.	0	0	0	750,000	0	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
Food Makers Incubator Project	Grant/25% Match	67,000					
Park Restrooms	Grant/Reserves				240,000		
ROO - Dream Courts Basketball Zone (YAF)	Grant/Reserves	467,000					
ROO - Pride Rock Playground (WW RP-L WOF)	Grant/Reserves	1,000,000					
Performance Stage	Grant/Reserves				250,000		
Splash Pad	Grant/Reserves				350,000		
In-Line Skate Rink Renovation	Grant/Reserves			150,000			
Futsal Court	Grant/Reserves				125,000		
Renovation to Storage Room - Lions Park	Grant/Reserves					65,000	
Shelter Renovation	Grant/Reserves	55,000		80,000			
P/A System	Grant/Reserves	20,000					
Backstop area refurbish	Reserves/Budget						80,000
	SUBTOTAL PARK DEPT.	1,609,000	0	230,000	965,000	65,000	80,000
Library							
Inside electrical upgrade	REET						
Roof replacement	REET						
	SUBTOTAL LIBRARY	0	0	0	0	0	0

**CITY OF OTHELLO
2021 - 2026 CAPITAL FACILITY PLAN**

Department/Project	Source	Year 2021	Year 2022	Year 2023	Year 2024	Year 2025	Year 2026
STREET & TBD FUNDS							
Street ADA work	Grant/Reserve	100,000	100,000	100,000	100,000	100,000	100,000
Crack & chip seal / Overlay	Oper/REET	600,000	600,000	600,000	600,000	600,000	600,000
Street Lighting Beautification Project	REET	25,000	25,000	25,000	25,000	25,000	25,000
Safe routes to school programs (Ash St)	Grant/Reserve	858,860					
HAWK main street safety project	Grant/Reserve	1,070,853					
Well #9 Road Improvements	Reserves						120,000
Lee Road (Broadway - 7th Ave)	Grant / TIB	800,000					
Bicycle Safety Improvements	Grant/Reserves			300,000			
7th Ave (Scootney - Columbia)	Grant/Reserves				500,000		
Annual Overlay and Reconstruction Projects	Grant	1,800,000	1,800,000	1,800,000	1,800,000	900,000	900,000
14th Ave / Scootney St Pedestrian Signal	Grant	450,000					
North Broadway Reconstruction	Grant		2,000,000				
South Broadway Reconstruction	Grant			1,800,000			
Olympia Street Construction	Grant			1,918,000			
Ash Street Resurfacing	Grant			800,000			
12th Avenue Reconstruction	Grant				1,020,000		
Scootney/Shadley Intersection Improvements	Grant				164,000		
SR 24/ Scootney St Area Improvements	Grant					1,100,000	
Total Street Fund	\$	26,251,713	4,525,000	7,343,000	4,209,000	2,725,000	1,745,000
WATER FUND							
ASR - Plot Study (Phase 2)	Grant	893,800					
ASR - Development (treatment facility/Injection well/modify system)	Grant				10,000,000		
Nonpot utility water system construction	Grant/Reserves	300,000					
Well #6 VFD	Reserves	500,000					
Waterline Repair/New	Grant/Reserves	600,000	600,000	600,000	600,000	600,000	600,000
Total Water Department	\$	15,293,800	2,293,800	600,000	10,600,000	600,000	600,000
SEWER FUND							
Sewer line repair/new	Grant/Reserves	150,000	150,000	150,000	150,000	150,000	150,000
Sewer lining project	Grant/Reserves	800,000					
Sewer Plant Renovation	Grant/Reserves						14,000,000
Industrial WWTP Pilot Project	Grant						10,000,000
Total Sewer Department	\$	25,700,000	950,000	150,000	150,000	150,000	24,150,000
SOLID WASTE FUND							
Alley Approaches	Oper	55,000	55,000	55,000	55,000	55,000	55,000
New Recycle Center	Oper	80,000					
Total Solid Waste Department	\$	410,000	135,000	55,000	55,000	55,000	55,000
TOTAL CAPITAL FACILITIES PLAN	\$	72,889,713	10,929,213	8,614,700	16,960,700	3,801,700	27,056,700

2021 - 2026 Capital Facility Plan Funding Estimates

Fund Source	2021	2022	2023	2024	2025	2026
GENERAL FUND # 001						
Estimated Beginning	948,159	490,763	527,783	565,173	602,937	641,079
Revenues	6,469,293	6,533,986	6,599,326	6,665,319	6,731,972	6,799,292
Grants or Other Funding	1,846,700	206,700	466,700	1,936,700	271,700	506,700
Available	9,264,152	7,231,449	7,593,809	9,167,192	7,606,610	7,947,071
Operating	6,927,689	6,496,966	6,561,936	6,627,555	6,693,830	6,760,769
C.F.P.	1,845,700	206,700	466,700	1,936,700	271,700	506,700
Transfers to Savings						
Ending	490,763	527,783	565,173	602,937	641,079	679,602
STREET & TBD FUNDS # 101 & #195						
Estimated Beginning	870,733	273,683	379,211	488,823	602,560	720,463
Revenues	1,519,354	1,534,548	1,549,893	1,565,392	1,581,046	1,596,856
Grants or Other Funding	1,851,179	4,525,000	7,343,000	4,209,000	2,725,000	1,745,000
Transfer in from Reserves						
Available	4,241,266	6,333,231	9,272,104	6,263,215	4,908,605	4,062,319
Operating	1,114,981	1,126,131	1,137,392	1,148,766	1,160,254	1,171,856
Debt PWTF Brdwy/Main St	302,889	302,889	302,889	302,889	302,889	302,889
C.F.P.	2,549,713	4,525,000	7,343,000	4,209,000	2,725,000	1,745,000
Transfers to Savings						
Ending	273,683	379,211	488,823	602,560	720,463	842,574
WATER FUND #401						
Estimated Beginning	245,284	149,710	1,601,982	3,124,128	4,718,231	6,386,428
Revenues	3,600,100	3,690,103	3,782,355	3,876,914	3,973,837	4,073,183
Grants or Other Funding	893,800	600,000	600,000	10,600,000	600,000	600,000
Transfer in from reserves	-	-	-	-	-	-
Available	4,739,184	4,439,813	5,984,337	17,601,042	9,292,067	11,059,611
Operating	2,215,674	2,237,831	2,260,209	2,282,811	2,305,639	2,328,696
Debt Well #7	-	-	-	-	-	-
C.F.P.	2,293,800	600,000	600,000	10,600,000	600,000	600,000
Transfer to savings	80,000					
Ending	149,710	1,601,982	3,124,128	4,718,231	6,386,428	8,130,915
SEWER FUND #404						
Estimated Beginning	591,850	78,778	423,345	765,220	1,104,067	1,439,536
Revenues	2,820,000	2,848,200	2,876,682	2,905,449	2,934,503	2,963,848
Grants or Other Funding		150,000	150,000	150,000	150,000	24,150,000
Transfer in from Reserves						
Available	3,411,850	3,076,978	3,450,027	3,820,669	4,188,570	28,553,384
Operating	1,528,072	1,558,633	1,589,806	1,621,602	1,654,034	1,687,115
Debt						
C.F.P.	950,000	150,000	150,000	150,000	150,000	24,150,000
Transfer to savings	855,000	945,000	945,000	945,000	945,000	945,001
Ending	78,778	423,345	765,220	1,104,067	1,439,536	1,771,268
SOLID WASTE FUND #406						
Estimated Beginning	270,361	347,066	505,888	666,848	829,968	995,269
Revenues	1,597,882	1,613,861	1,629,999	1,646,299	1,662,762	1,679,390
Grants or Other Funding						
Transfer in from Reserves	-	-	-	-	-	-
Available	1,868,243	1,960,927	2,135,887	2,313,148	2,492,731	2,674,659
Operating	1,386,177	1,400,039	1,414,039	1,428,180	1,442,461	1,456,886
Debt						
C.F.P.	135,000	55,000	55,000	55,000	55,000	55,000
Transfer to savings						
Ending	347,066	505,888	666,848	829,968	995,269	1,162,773

City of Othello 2021



Detail Budget



**CITY OF OTHELLO
ORDINANCE NO. 1561**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF OTHELLO WASHINGTON,
FIXING THE BUDGET FOR 2021, SETTING FORTH APPROPRIATIONS AND ESTIMATED
REVENUES AND ADOPTING, BY REFERENCE, THE FINAL BUDGET FOR 2021.**

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, 2021 and ending December 31, 2021.

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 November 2, 2020, November 23, 2020 and December 14, 2020.

SECTION 4: The proposed budget, as revised, was fixed by the City Council on December 14, 2020 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	\$6,927,689
Street Fund 101	\$3,197,583
Park & Recreation Reserve Fund 103	\$40,667
Real Property Reserve Fund 104	\$20,000
LEOFF Reserve Fund 105	\$ -
Fire Equipment Reserve Fund 106	\$ -
Water Reserve Fund 107	\$ -
Sewer Reserve Fund 108	\$ -
Solid Waste Reserve Fund 109	\$ -
Street Reserve Fund 110	\$ -
Restricted Donations Fund 111	\$2,000
Crime Prevention Fund 112	\$13,700
Investigation Fund 113	\$3,500
Tourism Fund 114	\$49,800
General Reserve 115	\$ -
Public Safety Tax 116	\$689,392

TBD Fund 195	\$770,000
Debt Service/PWTF Broadway Fund 220	\$30,087
Debt Service/GO Bonds-Main Street Fund 225	\$272,802
Real Estate Excise Tax Fund 335	\$25,000
Water Utility Fund 401	\$4,569,474
Sewer Utility Fund 404	\$3,423,072
Solid Waste Utility Fund 406	\$1,521,177
2021 Budget Total	\$ 21,555,943

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 14th day of December 2020.


Shawn Logan, Mayor

ATTEST:


Tania Morelos, City Clerk

APPROVED AS TO FORM:


Kelly E. Konkright, City Attorney

PASSED the 14th day of December 2020.

APPROVED the 14th day of December 2020.

PUBLISHED the 23rd day of December 2020.



Budget Summary with Ending Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted
001 General Fund						
Beginning Fund Balance	750,942	766,391	519,780	816,545	858,522	948,159
<i>Revenue</i>	4,707,707	4,952,947	5,246,910	5,641,911	5,906,520	6,470,293
<i>Expenditures</i>	(4,692,258)	(5,199,557)	(4,950,145)	(5,599,933)	(5,593,421)	(6,927,689)
Ending Fund Balance \$	\$ 766,391	\$ 519,781	\$ 816,545	\$ 858,523	\$ 1,171,621	\$ 490,763
101 Street Fund						
Beginning Fund Balance	458,566	709,944	661,373	708,624	592,071	562,475
<i>Revenue</i>	2,625,648	2,741,634	1,555,837	1,095,996	1,331,396	2,905,533
<i>Expenditures</i>	(2,668,121)	(2,790,205)	(1,508,586)	(1,110,142)	(1,069,274)	(3,197,583)
Ending Fund Balance \$	\$ 416,093	\$ 661,373	\$ 708,624	\$ 694,478	\$ 854,193	\$ 270,425
103 Park & Rec Reserve Fund						
Beginning Fund Balance	346,574	201,259	273,748	220,101	227,794	110,344
<i>Revenue</i>	1,185	101,489	2,988	53,713	318,583	51,180
<i>Expenditures</i>	(146,500)	(29,000)	(56,636)	(46,020)	(508,524)	(40,667)
Ending Fund Balance \$	\$ 201,259	\$ 273,748	\$ 220,100	\$ 227,794	\$ 37,853	\$ 120,857
104 Real Property Reserve Fund						
Beginning Fund Balance	401,431	408,175	416,539	348,995	289,308	361,782
<i>Revenue</i>	6,743	8,364	39,623	20,880	99,643	52,500
<i>Expenditures</i>	-	-	(107,167)	(80,566)	(3,475)	(20,000)
Ending Fund Balance \$	\$ 408,175	\$ 416,539	\$ 348,995	\$ 289,309	\$ 385,476	\$ 394,282
105 LEOFF I Reserves (formerly Gen'l Fund Equipment Reserve Fund)						
Beginning Fund Balance	115,512	125,992	136,745	148,100	159,723	170,726
<i>Revenue</i>	10,480	10,753	11,356	11,622	10,790	11,010
<i>Expenditures</i>	-	-	-	-	-	-
Ending Fund Balance \$	\$ 125,992	\$ 136,745	\$ 148,101	\$ 159,722	\$ 170,513	\$ 181,736
106 Fire Department Equipment Reserve Fund						
Beginning Fund Balance	190,388	190,689	293,189	294,110	371,927	474,879
<i>Revenue</i>	302	102,500	921	77,818	102,207	125,000
<i>Expenditures</i>	-	-	-	-	-	-
Ending Fund Balance \$	\$ 190,689	\$ 293,189	\$ 294,110	\$ 371,928	\$ 474,134	\$ 599,879
107 Water Utility Reserve Fund						
Beginning Fund Balance	1,854,739	1,485,087	1,539,038	1,479,713	1,478,774	1,448,774
<i>Revenue</i>	12,348	613,951	97,686	17,178	411,335	94,500
<i>Expenditures</i>	(382,000)	(560,000)	(157,011)	(18,117)	(3,252)	-
Ending Fund Balance \$	\$ 1,485,087	\$ 1,539,038	\$ 1,479,713	\$ 1,478,774	\$ 1,886,857	\$ 1,543,274
108 Sewer Utility Reserve Fund						
Beginning Fund Balance	5,961,585	6,847,074	7,346,872	7,484,090	8,856,504	9,908,145
<i>Revenue</i>	885,489	499,798	294,188	1,387,226	1,084,500	1,060,000
<i>Expenditures</i>	-	-	(156,970)	(14,812)	(3,177)	-
Ending Fund Balance \$	\$ 6,847,074	\$ 7,346,872	\$ 7,484,090	\$ 8,856,504	\$ 9,937,827	\$ 10,968,145



Budget Summary with Ending Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted
109 Solid Waste Utility Reserve Fund						
Beginning Fund Balance	9,502	9,553	9,645	9,819	10,031	10,136
Revenue	51	92	174	212	80	105
Expenditures	-	-	-	-	-	-
Ending Fund Balance \$	9,553	9,645	9,819	10,031	10,111	10,241
<hr/>						
110 Street Reserve Fund						
Beginning Fund Balance	204,725	205,805	207,689	211,234	215,544	200,235
Revenue	1,080	1,884	3,545	4,311	1,693	2,200
Expenditures	-	-	-	-	-	-
Ending Fund Balance \$	205,805	207,689	211,234	215,544	217,237	202,435
<hr/>						
111 Restricted Donations Fund						
Beginning Fund Balance	8,588	6,028	1,922	4,820	2,642	1,444
Revenue	6,440	2,314	4,698	7,186	3,227	802
Expenditures	(9,000)	(6,420)	(1,800)	(9,365)	(3,571)	(2,000)
Ending Fund Balance \$	6,028	1,922	4,820	2,642	2,298	246
<hr/>						
112 Crime Prevention Fund						
Beginning Fund Balance \$	5,393	8,973	8,225	5,475	3,499	2,368
Revenue	9,502	7,719	4,502	6,125	4,250	13,150
Expenditures	(5,922)	(8,467)	(7,252)	(8,101)	(6,603)	(13,700)
Ending Fund Balance \$	8,973	8,225	5,475	3,499	1,147	1,818
<hr/>						
113 Investigation Fund						
Beginning Fund Balance \$	73	2,754	2,627	6,299	5,182	5,103
Revenue	2,701	57	3,752	2,245	1,282	500
Expenditures	(20)	(183)	(80)	(3,362)	(1,601)	(3,500)
Ending Fund Balance \$	2,754	2,628	6,299	5,182	4,863	2,103
<hr/>						
114 Tourism Fund						
Beginning Fund Balance	42,400	46,942	41,157	44,430	39,769	35,838
Revenue	44,130	50,850	50,123	48,839	46,178	42,450
Expenditures	(39,587)	(56,635)	(46,850)	(53,500)	(38,982)	(49,800)
Ending Fund Balance \$	46,942	41,157	44,430	39,769	46,965	28,488
<hr/>						
115 General Reserve Fund						
Beginning Fund Balance	-	-	-	-	50,000	50,000
Revenue	-	-	-	50,000	-	50,000
Expenditures	-	-	-	-	-	-
Ending Fund Balance \$	-	-	-	50,000	50,000	100,000
<hr/>						
116 Public Safety Tax						
Beginning Fund Balance	-	-	-	-	-	191,412
Revenue	-	-	-	-	459,822	504,213
Expenditures	-	-	-	-	(264,678)	(689,392)
Ending Fund Balance \$	-	-	-	-	195,144	6,233



Budget Summary with Ending Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted
140 Utility Tax Fund						
Beginning Fund Balance	182,163	111,836	-	-	-	-
<i>Revenue</i>	1,099,019	1,758,926	-	-	-	-
<i>Expenditures</i>	(1,169,345)	(1,870,762)	-	-	-	-
Ending Fund Balance \$	\$ 111,836	\$ -	\$ -	\$ -	\$ -	\$ -
195 Transportation Benefit District Fund						
Beginning Fund Balance	-	24,866	54,438	173,789	20,354	308,258
<i>Revenue</i>	24,866	356,976	369,299	904,341	541,220	465,000
<i>Expenditures</i>	-	(327,404)	(249,948)	(1,057,776)	(242,104)	(770,000)
Ending Fund Balance \$	\$ 24,866	\$ 54,438	\$ 173,789	\$ 20,354	\$ 319,470	\$ 3,258
220 Debt Service - P WTF Broadway						
Beginning Fund Balance	0	-	-	-	-	-
<i>Revenue</i>	30,817	30,671	30,525	30,379	30,233	30,087
<i>Expenditures</i>	(30,817)	(30,671)	(30,525)	(30,379)	(30,233)	(30,087)
Ending Fund Balance \$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
223 Debt Service - SR 24 P WTF Loan						
Beginning Fund Balance	-	-	-	-	-	-
<i>Revenue</i>	-	-	-	-	-	-
<i>Expenditures</i>	-	-	-	-	-	-
Ending Fund Balance \$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
225 Debt Service - Main Street Construction Bonds						
Beginning Fund Balance	0	-	-	-	-	-
<i>Revenue</i>	244,091	2,417,826	271,106	275,021	273,834	272,802
<i>Expenditures</i>	(244,091)	(2,417,826)	(271,106)	(275,021)	(273,834)	(272,802)
Ending Fund Balance \$	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
231 Debt Service - City Hall Refunding Bond						
Beginning Fund Balance	-	-	-	-	-	-
<i>Revenue</i>	-	-	-	-	-	-
<i>Expenditures</i>	-	-	-	-	-	-
Ending Fund Balance \$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
335 Real Estate Excise Tax Fund						
Beginning Fund Balance	81,267	103,268	16,491	63,052	45,205	43,231
<i>Revenue</i>	67,219	61,428	71,561	77,444	81,615	55,230
<i>Expenditures</i>	(45,223)	(148,200)	(25,000)	(95,292)	(25,000)	(25,000)
Ending Fund Balance \$	\$ 103,264	\$ 16,496	\$ 63,052	\$ 45,204	\$ 101,820	\$ 73,461
401 Water Utility Fund						
Beginning Fund Balance	498,496	209,466	806,229	60,572	42,608	245,284
<i>Revenue</i>	3,251,529	3,728,856	3,363,335	3,774,841	7,109,335	4,493,900
<i>Expenditures</i>	(3,546,708)	(3,132,093)	(4,108,992)	(3,792,805)	(6,389,970)	(4,589,474)
Ending Fund Balance \$	\$ 203,317	\$ 806,229	\$ 60,572	\$ 42,608	\$ 761,973	\$ 149,710



City of Othello
2021 Budget Summary

Budget Summary with Ending Fund Balance

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted
404 Sewer Utility Fund						
Beginning Fund Balance	234,088	77,088	226,257	594,560	397,677	591,850
<i>Revenue</i>	1,618,277	2,569,857	2,311,474	2,357,591	2,811,226	2,820,000
<i>Expenditures</i>	(1,475,278)	(2,420,688)	(1,943,171)	(2,656,884)	(2,524,494)	(3,423,072)
Ending Fund Balance	\$ 377,088	\$ 226,257	\$ 594,560	\$ 295,268	\$ 684,409	\$ (11,222)

406 Solid Waste Utility Fund						
Beginning Fund Balance	80,455	30,703	69,863	73,283	150,177	270,361
<i>Revenue</i>	1,184,306	1,293,290	1,363,979	1,459,224	1,600,589	1,597,882
<i>Expenditures</i>	(1,234,058)	(1,254,130)	(1,360,559)	(1,382,331)	(1,463,592)	(1,521,177)
Ending Fund Balance	\$ 30,703	\$ 69,863	\$ 73,283	\$ 150,176	\$ 287,174	\$ 347,066

-----All Funds Combined-----						
Beginning Fund Balance	\$ 11,426,886	\$ 11,571,893	\$ 12,631,827	\$ 12,747,609	\$ 13,817,311	\$ 15,940,804
<i>Revenue</i>	\$ 15,833,931	\$ 21,312,182	\$ 15,097,582	\$ 17,304,102	\$ 22,229,558	\$ 21,118,337
<i>Expenditures</i>	\$ (15,688,928)	\$ (20,252,241)	\$ (14,981,798)	\$ (16,234,403)	\$ (18,445,785)	\$ (21,575,943)
Ending Fund Balance	\$ 11,571,889	\$ 12,631,834	\$ 12,747,611	\$ 13,817,308	\$ 17,601,084	\$ 15,483,198

Total Expenditures	<u>\$ 21,575,943</u>
2021 Budget Ordinance No. 1561	<u>\$ 21,555,943</u>

**CITY OF OTHELLO
2021 Revenue Budget
General Fund 001**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

GENERAL FUND REVENUES

BEGINNING FUND BALANCE	750,942	766,391	519,780	816,545	858,522	948,159
-------------------------------	----------------	----------------	----------------	----------------	----------------	----------------

TAXES:

Real/Personal Property Tax	1,565,368	1,596,826	1,602,989	1,649,824	1,751,259	1,863,160
Local Retail Sales Tax (50% split with Stree	725,102	767,660	788,094	795,989	995,280	850,000
Special Purpose Sales Tax (LE)				202,281		
Natural gas tax from the state			285,311	417,713	255,903	270,000
Criminal Justice - Local	112,394	117,235	126,800.46	142,383	190,579	185,000
Electricity			537,799.30	530,391	580,010	580,000
Natural Gas			102,252	99,265	110,531	110,000
Cable						
Telephone			152,144	135,010	83,502	95,000
Water 10%			319,599	353,693	370,331	358,510
Sewer 15%			312,816	\$ 350,989	\$ 385,115	\$ 422,550
Gambling Taxes - Pull Tabs	1,129	243	217	264	87	200
Amusement Games	296	27	27	29		50
Leasehold Excise Tax	1,565	3,034	3,799	1,652	2,198	2,000
Total Taxes	2,405,854	2,485,025	4,231,848	4,679,484	4,724,794	4,736,470

PERMITS & LICENSES:

Dance Permits	0	900	150	700		700
Cabaret Licenses	450	900	450	450		450
Franchise Fees	11,112	9,009	8,946	8,238	4,190	5,000
Cable TV Franchise Fee						
Business License - General	53,375	51,950	67,320	49,639	61,527	60,000
Solicitor Permit		100	800			
Building Permits	154,639	74,409	183,744	209,625	188,390	150,000
Placement Permits						
Animal License	5,705	4,795				
Chicken License	20	20	10	10	30	30
Commercial Kennel Permit						
Gun Permits	3,948	4,284	5,576	4,295	4,891	4,700
Yard Sale Permits	1,458	1,227	1,936	1,970	860	1,500
Display on Public Property	25	25				
Business License - Penalties	1,279	1,269	2,149	622		
Total Permits & Licenses	232,010	148,887	271,081	275,549	259,888	222,380

INTERGOVERNMENTAL: Federal Direct & Indirect

CDBG - Police Computers	0					
US Dep of Justice	3,949	1,886	1,425	1,003	1,838	1,000
HUD - Planning Only (Comp Plan/ Crit Areas	24,000	19,297	4,703			
WASPC - Equipment Grant	0					
DOJ/DOComm. Crime Victims Grant	0					
Police Grant	0					
RUAD/EULD Grant	0					
WASPC - Equipment Grant	0			2,000		
WA traffic safety commission	313	1,993	568	175		
Covid Grant					375,525	
Total Federal Grants	28,262	23,177	6,696	3,178	377,363	1,000

INTERGOVERNMENTAL: State Grants

YAF GRANT	0	0		0		0
Traffic Commission Grants	0	0		0		0
Sec of State - Records grant		0	0	0		0
Commerce - Residential Capacity Grant	0	0		0		0
D.C.T.E.D - Planning Grant	0	0		0		0
WA State Archives Grant	0	0		0		0
WSLEA Grant	0	0		0		0
Total State Grants	0	0	0	0	0	0

**CITY OF OTHELLO
2021 Revenue Budget
General Fund 001**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
INTERGOVERNMENTAL: State Shared Revenue & Entitlements						
City Assistance	81,825	108,451	121,383	113,863	109,309	91,392
Sales Tax Mitigation	94,448	94,241	78,432	38,523	5,994	16,000
Criminal Justice Assistance Program						
Criminal Justice - High Crimes	53,560	10,530				
Criminal Justice - Population	10,758	6,521	2,371	2,479	2,614	2,810
Criminal Justice - Special Programs	7,813	8,081	8,568	8,919	9,356	9,963
Criminal Justice - Driving Safety	1,213	1,193	1,208	1,152	1,213	1,174
Liquor Excise Tax	36,299	37,959	41,327	45,216	52,599	48,195
Liquor Board Profits	67,019	66,488	67,737	67,415	66,985	67,269
Total State Revenues	352,935	333,463	321,026	277,567	248,071	236,803
INTERGOVERNMENTAL: Interlocal Grants & Intergovernmental Services						
In-Lieu\Taxes - OHA	3,265	19,665		8,162	1,021	5,000
County contribution to walk path project						
County Switch-Property Tax Levy	0					
Adams County Runaway Grant						
Firing Range Fees						
ACLD - MCL Payment						
Reimb - School Resource Officer	40,500	44,307	50,063	43,713	49,009	50,725
INET Reimbursement Grant						
Adams County Sex Offender Fee						
Police - Address Verification	0					
Police - Polygraph Test						
Adams County Dispatch Services						
Othello Hospital Dispatch Services	12,821	17,095	17,479	17,607	18,003	18,679
ACFD #5 Dispatch Services	10,111	8,273	8,439	8,609	8,782	9,002
Total Other Government Revenues	66,696	89,340	75,981	78,090	76,814	83,406
Total Intergovernmental	447,893	445,980	403,703	358,835	702,248	321,209
CHARGES FOR SERVICES:						
Pool Concessions - Taxable	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	7,515	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	105	70	245	95	70	150
Polygraph Reimbursement	450					
Misc. Services & Reports	1,364	475	882	1,176	1,622	1,300
Finger Printing	1,370	1,916	2,006	1,620	510	1,500
Photocopies	168	176	119	38	75	
Reimburse Engineering Services	108,164	15,453	53,337	34,195	34,543	35,000
Sandhill Crane Fest Office Services		208				
Animal Control & Shelter	1,221	1,590				
Plan Check Fee	80,850	24,799	67,881	90,460	41,878	50,000
Planning & Zoning Fees	803	1,220	1,412	3,909	3,830	
Platting Fees	1,850	1,500	250	500		
Water Rights Compensation			10,050	4,000	19,063	12,000
Park & Recreation Revenue	11,534	3,991	3,464	533	216	2,000
Flag Football			50			
Junior Soccer			3,020	5,331	3,767	3,500
Swimming Pool Fees	46,789	50,755	60,445	53,572	206	56,000
BBQ - Rental Fees						
Ballfield/Concession Stand Use Fees	5,425	3,320	4,520	4,615	2,190	4,500
Pool-Fitness Hour/Lap Swim						
Swimming Lessons	7,719	9,455	12,050	8,316		7,000
Softball Tournaments						
City Trips & Tours						
Park/Rec Events Admiss.						
Little League - Registration		21,815	22,618	15,184	13,279	16,000
Little League - Sponsorship		8,000	5,118	3,800	3,000	4,000
Flag Football			5,853	3,147	6,515	4,000

**CITY OF OTHELLO
2021 Revenue Budget
General Fund 001**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
Tennis Court rentals						
Swim Team Pool Rental	3,000	3,000	3,250	3,250		
Shelter Reservation Fees	8,760	8,875	8,475	9,998	184	8,600
Total Charges for Services	300,990	194,848	292,878	265,291	130,947	229,457
FINES & FORFEITS						
Total Fines and Forfeits	0	0	0	0	0	0
MISCELLANEOUS:						
Investment Interest	2,399	2,493	3,759	14,039	9,456	13,000
Interest on Property Tax	1,113	1,859	3,058	4,649	4,069	4,500
Rental - Ceremony Scissors	0					
Municipal Bldg Use	75	75	275	75	100	100
Bldg Rent - Library	15,000	15,000	13,750	16,250	15,000	15,000
Private Source Grants						
OSD half of Tennis court proj (up to \$20k)		22,614				
Sale/Salvage - Junk	215	0				
Confiscated/Forfeited Property	0					
Other Judgements & Settlements						
WCIA Insur. Recovery	13,018	14,267				
WCIA Policer Lexipol Reimbursement	1,000					
Cashier's overages/shortages	116	79	-71	132		
Other Misc. Revenues	14,491	9,350	4,682	7,126	4,220	4,000
Hospital's Irrigation						
Dog Pound Electricity - Reimburse					0	
Police Training - Reimbursement	5,754	2,080		887	434	0
Refund - AWC Retro Refund	0	932	2,457		45,189	4,000
Refund - Avista Lighting Retrofit	2,765			3,317		
Misc. Revenue - Reimbursements						
Refund - Safebuilt Back Payment				500		
State L & I Refund		2,718				
Big Bend Electric Refund	4,439	6,445	8,882	8,589	8,381	8,400
Booker Auction Commission			3,821	343		
Non-Rev/State Building Code Fee	267	268	1,559	2,075	1,793	1,500
Non-Rev/ Event Sales Tax	4,198	5,265	5,228	4,771		4,500
Prior Year(s) Corrections						
Misc Non Revenue						
Total Miscellaneous	64,850	83,444	47,400	62,752	88,642	55,000
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	53,792					
TRS-IN Strts/Computer Tech	0	0				
TRS-IN Wtr/Computer Tech	0	0				
TRS-IN Swr/Computer Tech	0	0				
TRS IN-Utility Tax 50%	1,003,095	1,553,528				
TRS IN - General Fund Allocations (Water)	0					\$ 387,268
TRS IN - General Fund Allocations (Sewer)	0					\$ 203,761
TRS IN - General Fund Allocations (Solid W)	0					\$ 158,526
TRS IN - General Fund Allocations (Street)	0					\$ 156,222
TRS IN - REET 135 Police Vehicle	45,223					
TRS IN - UT 140 Park Restroom						
TRS IN - Donations K-9 Program						
TRS IN - Utility Tax G.O.Debt						
TRS IN - Utilitiy Tax/PW New Truck						
TRS IN - Utility Tax/2 police cars						
TRS IN - Utility Tax/ CH AC		21,234				
TRS IN - Tennis Court From Reserve (103)		20,000				
TRS IN - Skate Park From Reserve (103)	146,500					
TRS IN - Skate Park From donation (TH)	7,500					

**CITY OF OTHELLO
2021 Revenue Budget
General Fund 001**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
TRS IN - Park restrooms						
TRS IN - Pool Reapir						
Total Transfers Between Funds	1,256,110	1,594,762	-	-	-	905,777
TOTAL NEW REVENUES	4,707,707	4,952,947	5,246,910	5,641,911	5,906,520	6,470,293
Beginning Fund Balance	750,942	766,391	519,780	816,545	858,522	948,159

**CITY OF OTHELLO
2021 Expenditure Budget
General Fund 001**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

GENERAL FUND EXPENDITURES

GENERAL ADMINISTRATION

LEGISLATIVE

Code Book Update	3,781	2,784	3,054	1,678	6,279	6,000
Advertising-Legal Publications	2,946	1,778	2,867	2,446	1,985	1,500
Adams County Recording Fees	152	0	35			
Salaries - Council	31,375	30,325	32,300	31,600	34,425	40,320
Salaries - Mayor	9,300	10,320	8,000			
Benefits - Council	2,617	2,489	2,617	2,589	2,810	2,800
Benefits - Mayor	763	832	638			
Supplies - Council	42					
Publications						
Telephone - Mayor	1,021	1,276	918	697	556	800
Air Cards - Council Computers	0					
Mayor\Council Travel	2,465	2,899	4,848	3,631	653	3,500
Travel/Loding/Meals/Mileage	0	229		210		
Retreat Costs	172	190	164	260		500
Contingency Exp-Mayor Approved	239	448	382			1,500
Education/Conferences	655	470	1,070	45	125	1,200
Adams Co. (Election costs)		2,044		1,706		1,500
Voters Registration Cost	6,823	5,613	6,181	6,193	4,513	6,200
Legislative Total	62,352	61,697	63,074	51,056	51,345	65,820

JUDICIAL

County Prosecutor	98,184	86,946	89,553.94	92,241	100,000	100,000
Judicial Total	98,184	86,946	89,554	92,241	100,000	100,000

EXECUTIVE - Administrator

Salary - Administrator	122,500	124,978	128,030	140,000	151,173	153,644
Salary - Admin. Secretary	42,486	27,952	29,896	37,326	41,259	52,246
Salary - Sec						
Benefits - Administrator	39,399	41,361	42,727	49,311	48,142	49,125
Benefits - Admin. Secretary	23,181	16,626	19,730	21,512	25,763	28,466
Benefits - Sec						
Small Tools & Equipment	13	0		55		
Professional Services-Labor	196	22,918	0		222,500	
I-Pad Aircard	639	756	445	700		
Travel/Lodging/Meals/Mileage	3,238	3,119	2,399	4,976	1,802	5,000
Advertising		0				
Administration Educ\Conf	1,831	1,340	595	1,819	110	1,800
Dues - Administrator	315	0	326	324		250
Executive Total	233,797	239,049	224,148	256,022	490,748	290,531

CIVIL SERVICE TESTING

Civil Service Supplies	184	158	96		719	500
Civil Services - Prof Services	1,008	1,036	1,064	89		0
Civil Service Postage	140	81	21	1		100
Civil Service Advertising	0	170	0			100
Civil Service Testing Total	1,332	1,445	1,181	90	719	700

FINANCIAL SERVICES

Salary - Finance Officer	104,040	107,235	110,578	117,557	120,198	121,761
Salary - Vacant						
Salary - Deputy Finance Officer	58,275	62,169	64,302	67,555	88,103	65,005
Salary - Grant Administrator						20,000
Benefits - Employment Security						
Benefits - Finance Officer	36,145	37,887	39,432	41,056	42,197	42,889
Benefits - Vacant						
Benefits - Deputy Finance Officer	27,232	28,698	29,620	30,554	37,117	31,440
Benefits - Grant Administrator						5,000
Office & Operating Supplies		71				
Publications - Budget Book						
Small Tools & Equipment	473	0	108	4,260	18	2,000

**CITY OF OTHELLO
2021 Expenditure Budget
General Fund 001**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
State Audit	25,974	0	27,737	5,967	31,668	15,000
Microflex Recovery Fee	12	0	0			
Professional Services	133	119	9,641	10,236	21,765	11,500
Travel/Lodging/Meals/Mileage	844	603	1,537	1,835	54	1,800
Advertising	39					
Miscellaneous						
Training						
Finance Education\Conferences	1,003	1,025	935	1,405	125	2,000
Bank Charges	0		30	952	1,208	1,500
Financial Services	254,171	237,804	283,920	281,377	342,453	319,895

RECORDS SERVICES

Salary - Admin Secretary						
Salary - City Clerk	72,950	74,186	57,868	48,328	50,663	64,000
Salary - Admin Temp	4,308	1,860	480			
Salary - Receptionist/Clerk	47,740	50,962	45,784	48,774	52,529	52,721
Salary - Utility Billing Clerk						
Overtime	584	917	339	95	707	1,000
Benefits - Misc	652	699	944	9,619	225.21	1,000
Benefits - Records						
Benefits - Admin Secretary						
Benefits - City Clerk	29,937	29,936	27,928	26,570	27,735	31,042
Benefits - Admin Temp	398	165	42			
Benefits - Receptionist/Clerk	25,145	27,522	25,760	26,624	28,056	28,885
Benefits - Utility Billing Clerk	0					
Benefits - Overtime	113	180	70	20	148	150
Office & Operating Supplies	14,331	15,354	16,401	14,063	11,705	16,000
Publications	168	0	0		48	200
Professional Services - Sec of State - Records			2,055		2,645	0
Web Hosting - Code Publishing						
Postage Meter Charges	1,479	2,892	1,481	2,192	764	2,500
Postage	3,542	2,036	4,204	2,569	1,238	3,200
Telephone	6,982	5,703	7,704	7,007	7,741	7,500
Travel/Lodging/Meals/Mileage	2,084	1,081	846	1,464	746	2,000
Advertising - Other	1,439	2,898	1,940	1,100	1,129	1,000
Clerks Education\Conferences	486	550	894	2,145	550	3,000
Fees & Dues	645	330	485	558	867	700
Printing Costs	0	0	0			1,000
Prof. Services - Boarddocs	582	583	583	584	584	600
Records Services Total	213,564	217,855	195,808	191,710	188,079	216,498

FACILITIES

Bldg. Operating Supplies	5,109	2,909	3,534	3,136	4,581	5,000
Fuel - General Gov't Use						
Minor Equip/Office						
Janitorial Services	13,819	15,917	20,855	21,702	20,864	20,000
City Hall Electricity	27,008	27,067	27,595	28,044	25,705	28,500
City Hall Natural Gas	6,282	5,935	5,807	7,290	6,025	7,000
City Hall Wtr\Swr Usage	5,441	4,773	5,664	5,920	6,378	6,000
Bldg. Repairs & Maint	9,231	31,446	10,749	13,107	11,100	15,000
Minor Equip. Repairs & Maint.						
Vehicle Repairs & Maint.		493	0			0
City Hall Grounds Maint	3,139	14,605	175	1,170	6,240	8,000
Facilities Total	70,029	103,146	74,378	80,368	80,894	89,500

RISK MANAGEMENT

WCIA - Auto Physical Damage	13,876	13,828	14,279	14,594	15,592	16,473
WCIA - Boiler, Machinery	850	870	875	1,351	1,437	1,490
WCIA - Crime/Fidelity	413	403	388	354	339	391
WCIA - Liability Insurance	129,359	137,209	132,529	136,504	136,585	166,360
WCIA - Property	28,241	28,203	34,275	40,400	45,196	46,238
Risk Management Total	172,739	180,513	182,346	193,203	199,149	230,952

**CITY OF OTHELLO
2021 Expenditure Budget
General Fund 001**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
LEGAL						
Attorney Contract	75,654	58,799	69,209	104,093	46,221	80,000
Ogden Murphy Wallace	0					
Legal Total	75,654	58,799	69,209	104,093	46,221	80,000
INFORMATION SYSTEMS TECHNOLOGY						
Salary - Info Tech	75,362	43,179	56,214	78,300	83,544	84,660
Benefits - Info Tech	31,055	17,612	26,607	32,771	34,455	35,279
Office & Operating Supplies	461	278	885	320	1,446	500
Fuel - Info Tech	0	0	0			
Small Tools & Equip.	478	92	3,237	3,300	1,404	4,500
PC replacement plan						22,700
Prof Services - Info Tech	18,000	24,046	21,390	26,244	41,436	33,500
PD MDT Replacement						11,200
Printers Maintenance Agreements						15,000
Communications - Info Tech	1,322	1,277	683	1,680	1,486	1,600
Prof Services - Noel Communications	3,895	3,895	3,963	6,060	8,878	13,800
Travel/Lodging/Meals/Mileage	1,500	0	528	704	113	2,000
Repair & Maint. - Info Tech	2,500	0	0	256	1,604	5,000
Miscellaneous & Training	1,890	157	931	1,412	764	3,000
Fees & Dues - Info Tech	1,150	107	182	634	779	1,000
Information Systems Technology Total	132,073	90,378	114,620	151,682	175,908	233,739
OTHER GENERAL GOVERNMENTAL						
Central Services - Salary				(444,190)	(492,471)	
Central Services - Benefits				(194,261)	(205,536)	
Central Services - Office & Operating supplies				(19,758)	(17,923)	
Central Services - Professional Services	(901,195)	(850,496)	(823,541)	(172,419)	(161,957)	
Grant Writer - Professional services (1/4)		7,913	16,192	16,383	16,258	16,000
Miscellaneous						
Adams County visitors guide	725	725	725	725		725
Grant County visitors guide			0	875		900
Employee Awards	770	316	0	228	457	300
City Safety Committee	791	760	1,041	141		
Fees - AWC	4,906	4,998	5,307	5,545	6,342	5,945
City Dues & Fees	280	322	280	336	280	500
Fourth of July Fireworks	10,000	10,000	10,000	13,000	13,000	13,000
Adams County Dev Council Fee	4,331	4,496	4,549			4,750
Annual Cleanup		233				
Refund - Leasehold Excise Tax						
Food & Beverage/Meetings	65	259	5			400
Tourism Radio Station - Maint & Repair						
Miscellaneous	245	593	(1,826)	(991)	432	1,000
Weed Abatement-City Lots	123	48	198	138	138	275
Other General Governmental Total	(878,960)	(819,834)	(787,071)	(794,249)	(840,980)	43,795
COMMUNITY SERVICES						
Literacy Council						
Adams County Health	2,066	2,089	2,181	2,253	2,392	2,300
Total Community Services	2,066	2,089	2,181	2,253	2,392	2,300
TOTAL GENERAL ADMINISTRATION	437,001	459,887	513,349	609,847	836,929	1,673,730
NON-EXPENDITURES						
Non-Exp/State Building Code Fee						
Non-Exp/Sales Tax Remittance	7,737	10,974	11,861	10,186	9,022	11,800
Non-Expenditure Total	7,737	10,974	11,861	10,186	9,022	11,800
CAPITAL EXPENDITURES						
CH - HVAC				1,549	71,785	-
Backup Upgrades		15,425		3,919	13,381	
PC Replacement	7,004	17,168	14,631	22,669	11,504	
PC 365 Lic	3,000			5,304		
UPS network infrastructure				5,278		

**CITY OF OTHELLO
2021 Expenditure Budget
General Fund 001**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
New Network Switch		4,000				
Exchange Migration into the cloud		2,628		(779)		
COVID	25,000				134,570	
New Phone System	9,974	945			440	
Drone				2,028		
12 new chairs in Council Chambers				2,969		
Camera System						30,000
Council Projector System				1,305	19,679	
City Camera					1,475	
Compute support contract						
Domain Controller					1,080	
City Hall Routing Network-RE-IP						
Network support contract						
Phones					222	
Server Room					6,861	
Capital Expenditures Total	44,978	40,165	14,631	44,242	260,998	30,000

TRANSFERS

TRS - Fund 401 Hydrant Costs	13,560	13,770	13,900	50,000	13,902	14,000
General Reserve (115)				13,900		
Virtual servers (trs to savings) 1 of 2						10,000
TRS - Strts (PW)\Code Enforce						
TRS - Park Mitigation ('06, '07, '08)						
Transfers Total	13,560	13,770	13,900	63,900	13,902	24,000

TOTAL NON-OPERATING EXPENDITURES	66,275	64,909	40,392	118,328	283,922	65,800
---	---------------	---------------	---------------	----------------	----------------	---------------

GRAND TOTAL- GEN'L ADMIN	503,276	524,797	553,741	728,174	1,120,851	1,739,530
---------------------------------	----------------	----------------	----------------	----------------	------------------	------------------

POLICE DEPARTMENT

ADMINISTRATION

Payments to LEOFF I Retirees	6,294	6,600	8,040	7,588	5,929	7,500
Benefits-LEOFF I Med	54,462	54,248	51,209	74,453	38,476	60,000
Benefits-LEOFF I L/T Care Ins.	5,429	6,580	9,786	3,197	9,786	9,800
Sales & Use Tax						
Total Administration	66,184	67,429	69,036	85,238	54,191	77,300

POLICE OPERATIONS

Salary - Chief	96,600	100,720	100,503	102,513	107,742	109,140
Salary - Sergeant #1 - Josue Silva	75,724	84,056	86,633	88,507	95,031	96,240
Salary - Assistant Chief - Dave Rehaume	86,213	87,965	95,040	96,941	104,064	105,925
Salary - Sergeant #2 - Brent McFarlane	78,075	79,050	82,622	87,781	93,784	97,149
Salary - Sergeant #3 - Aaron Garza	82,835	90,331	91,668	94,070	99,937	99,873
Salary - Sergeant #4 - S Anderson	53,550	55,903	77,873	82,619	93,248	95,332
Overtime	96,084	83,052	106,605	107,997	110,805	120,000
Reserves						
Translators	1,126	735	734	560	809	1,000
Benefits - Chief	31,574	31,501	31,249	31,465	32,917	32,082
Benefits - Sergeant #1 - Josue Silva	28,718	29,337	29,336	29,481	31,200	33,248
Benefits - Assistant Chief - Dave Rehaume	27,383	27,936	29,094	30,828	32,525	31,665
Benefits - Sergeant #2 - Brent McFarlane	29,020	28,889	28,816	29,535	31,101	33,373
Benefits - Sergeant #3 - Aaron Garza	29,785	30,180	29,933	30,285	31,741	33,747
Benefits - Sergeant #4 - S Anderson	19,434	20,975	28,193	28,827	30,904	33,123
Benefits - Overtime	16,568	13,877	16,818	16,373	16,930	17,000
Benefits - Reserves						
Benefits - Translator	5	0				
Uniform Purchases	11,714	18,020	11,746	16,340	11,331	15,000
Police Operating Supplies	6,647	4,524	3,658	3,607	12,492	12,000
Uniform Cleaning	91	99	161	62	62	500
Evidence Supplies/Equipment	1,015	1,429	997	6,060	3,334	1,500
Firing Range Supplies/Equip.	676	1,192	0	3,154	3,660	3,000
Ammunition	3,999	4,141	863	3,886	7,493	10,000

**CITY OF OTHELLO
2021 Expenditure Budget
General Fund 001**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
Small Equipment	18,383	7,850	1,151	6,580	5,166	7,000
Uniform Boot Allowance	0					
Jail Services	51,764	51,845	92,169	88,338	62,610	90,000
Professional Services - Labor	2,948	90	51	51	51	0
AWC Retro Program						
Entry level Medical Exams	2,524	3,758	735	2,064	1,150	1,000
Medical Services - Prisoners	4,184	0	0			
Postage	1,670	1,434	1,434	1,107	1,328	1,300
Advertising - Police Operations	345	438	1,024		162	
Organizational Dues	2,055	1,415	1,005	717	1,085	1,000
Gun Permits/Dealer Licenses	2,596	2,593	3,282	2,985	2,298	3,200
Accreditation Costs	1,068	0				
Verizon Wireless	8,126	13,047	13,324	18,700	17,271	18,000
Tactical Response Team Supplies						
Total Operations	872,501	876,382	966,720	1,011,431	1,042,232	1,102,397

INVESTIGATIONS

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

CRIMINAL JUSTICE & TRAINING

D.C.D. Grants 1,2,3						
Travel/Lodging, Meals, Mileage	11,514	10,475	17,825	17,684	7,388	25,000
Training - Staff & Reserves	16,218	9,067	16,467	17,941	33,973	10,000
Academy Training - New Hires	6,374	0		6,374	350	
DOJ/DOComm. Crime Victims Grant	0					
Lexipol		0	6,248			7,000
Total Training	34,107	19,542	40,540	41,998	41,711	42,000

FACILITIES

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

TRAFFIC PATROL

Salary - Officer 27 E Martinez	57,692	67,036	69,875	74,983	84,466	83,408
Salary - Officer 32 C Garza	57,330	62,562	65,520	70,946	80,961	81,130
Salary - Officer 34 R. Vargas	47,564	41,220	54,092	53,286	75,879	73,591
Salary - Officer 35 F. Lopez	60,239	69,752	50,236	47,859	68,842	70,710
Salary - Officer 37 R Hernandez	24,351	58,137	63,354	68,675	77,719	83,315
Salary - Officer 38 - (leave vacant)				35,084	3,285	
Salary - Officer 28 S Carlson	59,001	72,998	71,760	73,263	80,687	81,130
Salary - Officer 31 J Mendoza	62,291	70,168	73,777	75,301	81,652	84,926
Salary - Officer 26 M Garza	39,674	53,682	65,348	56,510	29,144	67,105
Salary - Officer 36 (To Fill)	63,191	75,780	73,516	75,493	20,592	81,130
Salary - Officer 39 S Perez	46,863	47,510	63,091	67,838	80,810	79,612
Salary - Officer 40 (leave vacant)	17,791					
Benefits - Misc.	1,407	10,560	1,263	954	740	3,000
Benefits - Officer 27 E Martinez	26,464	27,179	27,072	27,643	29,549	31,349
Benefits - Officer 32 C Garza	26,727	26,722	26,608	27,288	29,160	31,036
Benefits - Officer 34 R. Vargas	20,597	14,337	21,751	23,465	28,924	30,001
Benefits - Officer 35 F. Lopez	26,791	27,545	16,531	21,434	27,928	29,606
Benefits - Officer 37 R Hernandez	10,815	25,978	26,257	26,911	28,526	31,336
Benefits - Officer 38 - (leave vacant)				11,827	487	

**CITY OF OTHELLO
2021 Expenditure Budget
General Fund 001**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
Benefits - Officer 28 S Carlson	26,723	27,953	27,302	27,467	29,283	31,036
Benefits - Officer 31 J Mendoza	27,046	27,630	27,746	27,750	29,463	31,557
Benefits - Officer 26 M Garza	17,712	20,342	26,281	18,393	13,277	29,111
Benefits - Officer 36 (To Fill)	27,118	27,984	27,582	27,761	5,371	31,036
Benefits - Officer 39 S Perez	20,392	18,266	26,504	26,942	29,327	30,828
Benefits - Officer 40 (leave vacant)	8,589					
Fuel Costs	24,951	36,152	40,236	39,143	30,986	36,000
Taser Maintenance		3,535	7,597	5,013	2,834	7,000
Car Repair & Maintenance	22,791	31,357	22,631	26,955	22,807	25,000
Total Traffic Patrol	824,111	944,384	975,929	1,038,187	992,696	1,163,953

Protective Inspections

Salary - Code Enforcement	49,022	51,024	56,240	57,356	60,613	62,196
Overtime - Code Enforcement	106	0				500
Benefits - Code Enforcement	25,903	26,554	28,007	29,321	30,695	31,040
Overtime - Benefits	20					
Office & Operating Supplies	212	154	1,967			250
Uniform Purchase	161	187	590	460		300
Weed Control						
Dog Pound Operation						
Fuel - Code Enforcement	884	1,370	1,289			0
Veterinary Cost	570	837	22	106	53	500
Pet Rescue Contract	20,000	20,000	42,000	50,000	51,000	50,000
Postage	28	7	32	7		
Telephone	639	756	600	633	549	600
Dog Pound - City Water & Sewer Use	0					
Vehicle Repair & Maintenance	446	92	144	2		200
Hulk Vehicle Towing						5,000
Education/Conferences	200	0	400	2,160	1,327	1,500
Total Code Enforcement Department	98,191	100,981	131,291	140,045	144,237	152,086

DISPATCH

Salary - Dispatcher 40	50,166	57,852	59,057	60,247	66,884	64,488
Salary - Admin Assistant 41	50,223	51,500	42,037	48,292	54,008	56,825
Salary - Dispatcher 42	49,022	51,149	51,804	52,848	55,837	56,064
Salary - Dispatcher 43	49,022	51,755	32,908	50,063	55,473	59,988
Salary - Dispatcher 44	31,760	44,552	53,358	54,433	59,579	57,746
Salary - Dispatcher 46	49,022	51,840	52,840	53,905	58,087	57,185
Salary - Dispatch P/T 47	16,065	16,092	11,003	18,570	16,729	23,525
Salary - Dispatch P/T 48	29,717	21,893	16,126	16,078	16,761	23,064
Overtime	10,138	15,696	17,103	7,168	9,602	15,000
Benefits - Dispatch	677	1,075	877	571	528	700
Benefits - Dispatcher 40	25,659	27,692	28,392	28,893	30,880	31,524
Benefits - Admin Assistant 41	25,684	26,559	20,488	26,559	28,312	29,907
Benefits - Dispatcher 42	25,494	26,467	27,071	27,529	28,743	29,746
Benefits - Dispatcher 43	25,436	26,472	15,899	26,968	28,671	30,574
Benefits - Dispatcher 44	16,561	22,498	27,284	27,741	29,427	30,101
Benefits - Dispatcher 46	25,516	26,657	27,286	27,754	29,235	29,983
Benefits - Dispatcher P/T 47	1,383	1,347	908	1,544	1,389	17,576
Benefits - Dispatch P/T 48 (new hire)	11,423	5,412	1,329	1,334	1,390	17,481
Benefits - Overtime Dispatchers	1,953	3,063	3,516	1,479	2,003	1,800
Office & Operating Supplies	6,557	3,194	4,456	8,210	7,294	7,000
Dispatch Equip. Service Contract	39,154	39,142	29,620	23,906	33,372	47,000
Telephone					8,266	
Century Link - Dispatch	10,904	7,475	8,301	7,538		8,000
Access Fee						
Machinery & Equipment	19,522					
Total Dispatch	571,056	579,382	531,663	571,630	622,472	695,277

EUDL GRANT

Overtime-Adams County Sheriff	-	-		-	-	-
Benefits - EUDL	-	-		-	-	-
Office & Operating Supplies	-	-		-	-	-
Small Equipment	-	-		-	-	-
Prof Services - Consultant	-	-		-	-	-

**CITY OF OTHELLO
2021 Expenditure Budget
General Fund 001**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
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	2,466,576	2,589,741	2,715,897	2,893,101	2,899,838	3,237,313
--	------------------	------------------	------------------	------------------	------------------	------------------

CAPITAL EXPENDITURES

Spillman Software						
Partol vehicle for officer 17					119,216	
Patrol Vehicles (2)	45,223	152,460	124,715	121,671		122,000
Dispatch Center Radio Update				172,631		
Taser w/ replacement contract						
Dispatch 911 Telephone Recorder						
Body Cameras				30,914	639	
Vehicle for Code Enforcement				36,044		
Trunk Vaults (13)						
PIT Bumpers (15)						
UTM Practice handguns/rifles				4,514		
Portable Radios		11,039				
Opticom				12,167		15,000
Building Retrofit to LED Lights			9,045			20,000
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	45,223	163,499	133,760	397,740	119,855	157,000

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	55,223	173,499	143,760	407,740	129,855	167,000
---	---------------	----------------	----------------	----------------	----------------	----------------

GRAND TOTAL - LAW ENFORCEMENT	2,521,799	2,763,240	2,859,656	3,300,840	3,029,693	3,404,313
--------------------------------------	------------------	------------------	------------------	------------------	------------------	------------------

**FIRE DEPARTMENT
ADMINISTRATION**

Payments to LEOFF I Retireess	2,518	2,640	1,741	1,626	1,735	1,860
Benefits-LEOFF Retirees Medical	24,935	24,197	17,704	24,436	17,246	25,000
Benefits-LEOFF L. T. Care Ins.	6,768	7,329	0			
Total Administration	34,220	34,166	19,445	26,062	18,981	26,860

Office & Operating Supplies				159		
Building Repair & Maintenance	3,575	443	245	48	181	500
Grounds Maintenance	14	117	0			400
Adams County Fire District #5	251,169	251,169	306,908	308,769	328,273	338,121
Hydrant Usage						
Irrigation Water Services	1,160	818	680	731	748	1,050
Total Operations	255,918	252,547	307,833	309,708	329,202	340,071

**CITY OF OTHELLO
2021 Expenditure Budget
General Fund 001**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
CAPITAL EXPENDITURES						
Fire Truck purchase						
Generator	33,485					
City Fire Apparatus shop floor recoat & stripe					32,329	
Total	33,485	-	-	-	32,329	-
Transfers						
Fire Truck Purchase (Tsr to Fire Reserve)	(See REET)			75,000	100,000	122,000
Total Transfers	-	-	-	75,000	100,000	122,000
GRAND TOTAL - FIRE SERVICES	323,623	286,713	327,277	410,770	480,512	488,931

**PARKS & RECREATION
RECREATIONAL SERVICES & PROGRAMS**

Professional Services - PW	384,429	556,665				
Salary - Park & Rec Coordinator	33,772	47,504	48,426	64,612	56,065	57,222
Salary - Park & Rec Assistant		16,768	29,259	35,355	39,308	41,600
Salary - 50 Public Works Director			21,150	23,595	19,592	19,976
Salary - 51 Records Clerk			9,533	14,766	9,741	10,277
Salary - 54 Maintenance			56,661			
Salary - 59 Maintenance			46,236	32,104	13,560	55,296
Salary - 60 Maintenance			46,236	48,845	53,991	61,668
Overtime			7,833	8,933	469	8,000
Benefits - Park & Rec Coordinator	20,060	26,109	27,195	25,390	30,291	29,821
Benefits - Park & Rec Assistant		18,359	22,378	23,836	25,461	26,552
Benefits - 50 Public Works Director			8,785	9,082	7,605	7,680
Benefits - 51 Records Clerk			5,249	8,569	5,425	5,813
Benefits - 54 Maintenance			29,505	827	733	
Benefits - 59 Maintenance			26,747	18,475	9,173	31,701
Benefits - 60 Maintenance			26,645	27,578	29,086	33,084
Benefits - Miscellaneous			106	1,055	5,610	
Overtime Benefits			1,672	1,933	106	2,000
Office & Operating Supplies	1,481	1,518	3,806	2,475	2,409	3,625
Safety Supplies			450	419	1,194	750
Uniforms			1,483	1,892	1,538	1,200
Fuel	0	0	4,395		941	6,000
Small Equipment - Office			2,446	807	279	1,500
Small Tools & Equip. - Shop			1,359		72	2,000
Misc. Prof. Services						375
Prof Services - Labor						127
Prof Services - Engineering (Park)	8,500	0		217		
Telephone	810	1,307	1,898	2,251	1,582	2,150
Postage	54	201	8	224	83	250
Travel/Lodging/Meals/Mileage	739	777	1,169	2,326	2,268	2,500
Advertising	1,971	931	716	1,263	49	3,150
Ball Field Lighting	9,896	12,030	14,755	13,143	2,886	14,150
Utilities - Shop Electricity			3,026	4,393	4,352	4,100
Utilities - Shop Natural Gas			1,259	1,634	2,287	2,000
Water/Sewer Use			1,298	1,265	1,623	1,500
Concessions Water/Sewer Usage	2,982	3,391	3,319	3,684	3,813	3,900
Office Equip. Rep. & Maint.			429	162		700
Shop Bldg Rep. & Maint.			1,486	350	1,091	12,500
Vehicle/equip Rep. & Maint.			10,179	5,536	5,752	6,250
Radio System Rep. & Maint.						250
Fees/Dues/Registration	659	949	425	335	160	1,175
Recreation Programs	2,974	2,077	5,665	3,736	3,129	5,410
City trips & Tours Travel expense						
Training	307	712	278	1,484	195	1,000
Miscellaneous Expenses			597	83	25,914	350
Prof. Svcs. - Boarddocs			0			150
Little League - Uniforms		18,847	14,511	15,869	6,318	16,000

**CITY OF OTHELLO
2021 Expenditure Budget
General Fund 001**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
Little League - Equipment		15,007	2,996	3,728	1,224	5,000
Little League - Advertising		7,014	1,338	337	335	2,500
Little League - Fees/Dues		5,726	7,291	5,785		7,200
Total Recreation Services & Programs	468,634	735,891	500,198	418,354	375,708	498,451

RECREATIONAL POOL PROGRAM

Salaries - Lifeguards	62,569	83,920	62,521	68,743		77,170
Salary - Pool Manager	6,457	3,610	0	11,320		13,057
Salary - Asst. Pool Manager	9,669	12,800	15,959	7,007	146	15,211
Salary - Concessions	19,986	29,082	17,714	14,115		15,889
Salary - Event Instructors	0					
Overtime	0	206	0			
Benefits (fica, medicare, L&I, Unemp)	15,101	14,308	8,854	8,866		6,628
Benefits - Pool Manager	1,213	524	0	1,253		1,164
Benefits - Asst. Pool Mgr.	1,929	1,917	1,976	801		1,977
Benefits - Concessions	4,971	5,179	2,545	1,810		1,368
Benefits - Overtime	0	27	0			
Office & Operating supplies	1,685	1,003	2,870	1,535	1,780	2,000
Supplies - Safety	1,265	1,821	1,642	357	94	1,500
Pool Supplies - Chemicals	16,728	30,648	28,626	15,709		28,000
Staff Uniforms	2,027	3,449	2,131	2,321	111	3,000
Concession Supplies	14,031	11,118	8,336	4,948		2,500
Minor Equipment - pool programs	568	199	153			300
Telephone - Pool	698	699	699	700	759	700
Advertising	2,321	0	540	510	136	2,000
Miscellaneous	384	170	265	639	11	600
Training - Pool Staff	4,041	1,275	1,734	692	1,267	4,000
Total Pool Program	165,642	201,955	156,565	141,326	4,305	177,064

PARKS DEPARTMENT-CONCESSIONS

Salary - Park Concession		6,313	9,524	3,195		7,700
Benefits - Park Concession		976	1,364	410		1,100
Office & Operating - Park Prog		78	878	883	1,602	700
Supplies - Safety		0	17	342	107	530
Staff Uniforms		459	99			
Concessions supplies		13,711	7,907	7,711		10,000
Minor Equipment - Park Prog		36	0			
Miscellaneous		130	92	2,622		2,620
Park staff training		0	0			
Total Park Concessions	0	21,703	19,880	15,163	1,709	22,650

PARKS DEPARTMENT-POOL FACILITIES

Pool Maintenance Supplies	2,628	2,490	2,600	881	202	2,600
Small Tools & Equipment	331	1,040	178	450	114	1,000
Electricity	15,133	19,450	16,009	13,342	2,645	17,000
Cascade Gas	8,370	12,077	14,723	5,235	329	12,000
Water & Sewer-PAY to W/S	8,709	12,415	22,974	6,976		12,000
Pool EQ and Structure R&M	11,556	10,679	9,214	6,588	536	8,500
Pool Operating Permits & Fees	420	140	760	552	386	800
Annual Payment to Adams County	10,000	10,000	10,000	10,000	10,368	10,000
Total Pool Facilities	57,148	68,291	76,458	44,024	14,579	63,900

PARKS - FACILITIES

Operating Supplies					980	900
Safety Supplies	782	1,219	669	190	82	1,200
Grounds Maintenance Supplies	168	297	1,846	402	79	200
Parks Small Tools & Equipment	1,279	860	1,483	1,493	693	1,500
Parks Travel	0					
Park Restroom Rentals	370	370	515	395	4,120	2,500
Electricity - Parks & Facilities	18,481	19,424	20,614	21,923	22,211	21,000
Irrigation Expenses	15,711	15,930	16,068	18,298	16,986	17,000
Parks Water Usage	16,612	18,461	17,324	18,688	14,149	15,500
Grounds Maintenance	13,347	13,066	13,015	10,420	7,932	13,200

**CITY OF OTHELLO
2021 Expenditure Budget
General Fund 001**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
Walk path / Sidewalk Improvements	8,929	6,603	259	82		8,000
Park Equipment - Repairs & Maint	11,724	8,067	9,610	5,348	6,959	9,500
Park Structure Repair & Mtn.	17,371	13,867	12,553	15,164	16,387	14,500
Vandalism - Repair & Maint.	1,830	3,566	1,175	300	2,465	3,500
Vehicle Repair & Maintenance				2,659	348	7,000
Sprinkler System Maintenance	6,999	8,541	7,239	2,705	9,159	9,000
Miscellaneous	0	0	0			100
Parks Training\Education	814	0	821	425	250	1,000
Total Park Facilities	114,417	110,269	103,191	98,493	102,800	125,600
TOTAL PARK & REC OPER EXPENDITURES	805,841	1,138,110	856,293	717,359	499,102	887,665

PARK & REC CAPITAL EXPENDITURES

Pool - Tile Repair						
Pool - Chlorinator						
Farmers Market	546					
Parks - Tables for parks (10)						
Pool - Picnic Tables & Chairs						
Pool - concrete pad						
Ballfields - Dirt for Fields						
Skateboard Park lighting	286,985	40,377				
Groundsmaster Toro 4010-D Cab T4 Compliant Diesel					108,858	
Cash registers (POS)			2,112			
Heat Exchange - Pool	1,016			53,373		
Backwash tanks sand replacement - pool				25,721		
Tennis Court		36,863				
Lane Ropes	0		2,414			
Trim Mower		122,935				25,750
Life Jackets			4,499			
Total Capital Expenditures	288,547	200,176	9,025	79,094	108,858	25,750

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	0					
Total Interfund Transfers	0	0	0	0	0	0

GRAND TOTAL - PARKS & RECREATION	1,094,388	1,338,285	865,317	796,454	607,959	913,415
---	------------------	------------------	----------------	----------------	----------------	----------------

PLANNING & BUILDING DEPARTMENT

PLANNING DEPARTMENT

Salary - City Planner (100%)	67,500	63,796	83,640	89,894	94,684	96,126
Salary - Secretary (50%)	8,064	11,388	17,703	23,537	25,316	23,837
Salary - Engineer				26,204		
Salary - Engineer Tech				11,603		
Benefits - City Planner (100%)	25,665	24,045	33,580	35,148	36,774	37,631
Benefits - Secretary (50%)	4,659	7,203	10,576	13,309	14,656	13,917
Benefits - Engineer				9,549	8	
Benefits - Engineer Tech				5,164	7	
Office & Operating Supplies	414	32	427	846	45	500
Small Equipment	225	0	60	717		200
Prof. Serv. - Planning	511	12,072		3,000		3,000
Prof. Serv. - Planning/engineering (City)	444	76,069	3,145			
Prof. Serv. - Maps, Aerial Photos	5,968					
Prof. Serv. Engineering - Plat/Plan Review (Bill Back)	36,580	18,327	78,650			
Commerce - Residential Capacity Grant					20,120	0
Postage	384	135	122	301	1	400
Telephone	702	1,063	1,462	1,594	1,800	1,800
Travel/Lodging/Meals/Mileage	1,068	1,606	2,121	4,626	1,124	4,000

**CITY OF OTHELLO
2021 Expenditure Budget
General Fund 001**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
Advertising-Legals	622	708	245			
Planning Education\Conferences	173	1,559	995	355	350	1,000
Dues & Fees	389	20	100	210	465	625
Permit Tracks						15,000
Total Planning Department	153,369	218,022	232,827	226,058	195,351	198,036
BUILDING DEPARTMENT						
Salary - Building Official (0%)	16,875	15,949				
Salary - Secretary (50%)	24,191	23,638	17,703	23,538	25,316	23,837
Salary - Buiding Inspector			52,133	64,052	68,287	69,695
Benefits - Building Official (0%)	6,416	5,414	4			
Benefits - Secretary (50%)	13,914	14,951	10,570	13,294	14,642	13,917
Benefits - Building Inspetor			25,702	29,766	31,109	32,416
Office & Operating supplies	534	140	1,123	276		500
Publications & Code Books	1,366	0	205	853	84	400
Small Equip. Purchases						
Prof. Svcs - Engineering	7,813	0				
Prof. Svcs - Permit Center	16,293	6,850	697			
SAFEBUILT - School Charges						
SAFEBUILT - Other City Charges						
Postage	133	50	288	583	464	400
Dues & Fees	482	135	130	364	255	300
Building Education\Conferences	1,719	0	1,611	985	800	2,000
Truck for Building Inspector						38,000
Total Building Department	89,736	67,127	110,167	133,711	140,957	181,465
GRAND TOTAL - PLAN & BLDG DEPARTMENT	243,104	285,149	342,994	359,769	336,307	379,500
LIBRARY						
OPERATING EXPENSES						
MCL Payment (Revs from ACLD)						
Bldg. Repair & Maintenance	1,528	2,119	1,159	3,925	18,599	2,000
Library Roof						
Operating Total	1,528	2,119	1,159	3,925	18,599	2,000
LIBRARY EXPENDITURES TOTAL	1,528	2,119	1,159	3,925	18,599	2,000
Payroll Clearing	(1,000)	(1,010)			(500)	
TOTAL GENERAL FUND OPER EXPENDITURES	4,244,189	4,761,718	4,756,969	4,919,771	4,938,958	6,547,139
TOTAL GEN FUND NON-OPER EXPENDITURES	442,530	437,574	193,176	680,162	654,463	380,550
GRAND TOTAL GENERAL FUND	4,686,718	5,199,293	4,950,145	5,599,933	5,593,421	6,927,689

**CITY OF OTHELLO
2021 Expenditure Budget
General Fund 001**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

This
Page
Intentionally
Left
Blank

**CITY OF OTHELLO
2021 Revenue Budget
STREET FUND 101**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

STREET FUND REVENUES

BEGINNING FUND BALANCE	458,566	709,944	661,373	708,624	592,071	562,475
-------------------------------	----------------	----------------	----------------	----------------	----------------	----------------

TAXES

Local Retail Sales Tax (50% split with Gen)	725,102	767,660	788,094	795,989	995,280	850,000
Property Tax						
Total Taxes	725,102	767,660	788,094	795,989	995,280	850,000

LICENSES & PERMITS

Right-of-Way Usage Permits	1,470	3,014	3,197	11,225	2,695	3,000
Curb Cutting Permits						
Total Licenses & Permits	1,470	3,014	3,197	11,225	2,695	3,000

INTERGOVERNMENTAL

WSDOT Walk/bike Path Loop						
HAWK Main Street Safety Project					62,416	1,062,593
Disaster Grants - Public Assistance		69,691				
Safe Routes To School programs (DOT)	19,411	7,994			5,308	788,586
Transportation Improvement Board (14th)	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	11,376	11,495
M.V. Fuel Tax - City Streets	162,565	163,305	168,731	164,336	143,766	170,896
M.V. Appropriations (ESSB 5987)	5,374	7,245	10,240	10,018	9,954	9,963
Road Tax - Lieu of Property Tax						
Adams Co Trans Project	99,176	80,114	81,423	91,489	94,745	
Quadco-Scootney Feasibility						
Safe Routes to school programs (OSD)						
Reimbursement						
Total Intergovernmental	1,718,124	1,474,545	534,185	277,291	327,565	2,043,533

Charges for Services

Plan Review Fee						
Latecomers / Mitigation pmts	84,665		218,804	3,500	2,484	3,000
Total Charges For Services	84,665	-	218,804	3,500	2,484	3,000

MISCELLANEOUS:

Investment Interest	900	1,181	1,943	4,376	3,339	5,000
Street Rep/Water & Sewer					34	
Other Misc. Street Rev	192	1,235	9,614	3,613		1,000
Sale of Equip/Salvage						
Prior Year(s) Corrections						
Total Miscellaneous	1,092	2,415	11,556	7,990	3,373	6,000

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

**CITY OF OTHELLO
2021 Revenue Budget
STREET FUND 101**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

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	194,000				
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)						
TRS - Fund 406 1st ave Alley approaches	38,945					
Code Enfrcmnt Allocation						
Public Works Allocation (Park & Rec)	0	0				
Public Works Allocation (Water)	0	0				
Public Works Allocation (Sewer)	0	0				
TRS - from Fund 310						
Total Transfers	95,195	194,000	-	-	-	-

TOTAL STREET REVENUES	2,625,648	2,741,634	1,555,837	1,095,996	1,331,396	2,905,533
------------------------------	------------------	------------------	------------------	------------------	------------------	------------------

TOTAL AVAILABLE REVENUES	3,084,213	3,451,578	2,217,210	1,804,620	1,923,467	3,468,008
---------------------------------	------------------	------------------	------------------	------------------	------------------	------------------

**CITY OF OTHELLO
2021 Expenditure Budget
STREET FUND 101**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
<u>STREET FUND EXPENDITURES</u>						
ROAD & STREET						
Supplies - Patching	3,743	5,582	286	1,926		5,500
Asphalt / Crack / Chip Sealing	9,810	9,432	-		30,776	65,000
Street Repairs	-	4,121	3,604	427	2,279	5,000
STORM DRAINS						
Storm Drains Repair & Maintenance	3,683	25	-	1,971		8,500
SIDEWALKS						
Sidewalk Repair & Maint	20,515	18,942	11,863	10,592	13	10,000
Curb and Gutter Repair & Maint	17,627	-	1,626			10,000
ADA Improvements						
STREET LIGHTS ELECTRICITY						
	110,168	97,799	102,426	100,305	96,937	105,000
TRAFFIC CONTROL						
Paint & Stripping Supplies	10,260	18,410	(236)	43,042		30,000
Traffic Signal Repair Supplies	1,638	1,538	3,324	842	3,885	3,500
Traffic Control Signs	12,474	7,152	6,767	42	3,914	8,000
Traffic Lights Repair & Maintenance	7,684	19,719	684	5,679	2,604	10,000
SNOW & ICE CONTROL						
Sand, Salt, Chemicals	11,402	10,923	6,380	8,284	466	11,000
STREET CLEANING						
Sweeper Maintenance	2,669	5,049	905			5,000
ROADSIDE						
Weed & Debris Removal Services	32,455	32,216	24,775	21,681	19,854	40,000
Street Operations Total	244,128	230,908	162,405	194,790	160,728	316,500
STREET ADMINISTRATION						
Office & Operating Supplies	56	107	3,895	3,181	2,281	3,500
Grant Writer - Professional services (1/4)		7,913	16,192	16,383	16,258	16,000
Admin & Overhead - Professional Services	175,843	159,156	163,195			
State Audit						
Postage	63	99	409	115	48	300
Travel/Lodging/Meals/Mileage	391	690	869	347	468	1,000
Advertising - Legal Publications	704	1,887	166		532	400
Streets Training & Education	366	1,602	844	156		1,000
Street Administration Total	177,424	171,454	185,569	20,182	19,587	22,200
TOTAL STREET OPER. EXPENDITURES	244,128	230,908	162,405	194,790	160,728	316,500
TOTAL STREET NON-OPER. EXPENDITURES	177,424	171,454	185,569	20,182	19,587	22,200
TOTAL STREET EXPENDITURES	421,552	402,362	347,974	214,972	180,316	338,700
Salary - 50 Public Works Director	81,314	83,118	21,150	23,595	19,592	19,976
Salary - 51 Records Clerk	46,267	47,220	9,533	14,767	9,741	10,277
Salary - 52 Maintenance	54,022	64,003	46,072.04	27,511	15,982	55,896
Salary - 53 Maintenance	58,430	59,782				
Salary - 54 Maintenance	54,923	55,598		58,066	55,947	55,296
Salary - 55 Maintenance	55,054	56,264				
Salary - 56 Maintenance	54,306	56,022				
Salary - 57 Maintenance	44,227	47,027				
Salary - 58 Maintenance	44,289	47,439				
Salary - 59 Maintenance	54,839	55,918				
Salary - 60 Maintenance		45,921				
Salary - 62 Seasonal	-	14,793	8,173	19,028	25,768	24,735
Salary - 63 Seasonal	21,588	-	3,576	19,639	26,594	24,735
Salary - 64 Seasonal	10,075	21,189	18,445	17,205	36,815	26,235
Salary - 65 Seasonal	17,636	11,359	7,778	7,657	13,339	26,235
Salary - 61 Maintenance		40,441	46,451			
Salary - Grant Administrator						20,000
Salary - Engineer				26,204		

**CITY OF OTHELLO
2021 Expenditure Budget
STREET FUND 101**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
Salary - Engineer Tech				11,603		
Overtime	17,766	25,065	1,380	6,437	2,187	3,000
Benefits - Miscellaneous	3,710	3,916	979	2,070	2,647	1,000
Benefits - 50 Public Works Director	33,641	33,864	8,581	9,086	7,813	7,680
Benefits - 51 Records Clerk	24,904	25,673	5,250	8,574	5,460	5,813
Benefits - 52 Maintenance	27,969	27,865	27,096	14,177	9,767	31,832
Benefits - 53 Maintenance	29,125	29,124				
Benefits - 54 Maintenance	28,902	28,848	230	28,921	30,022	31,701
Benefits - 55 Maintenance	28,706	28,869				
Benefits - 56 Maintenance	28,846	29,179				
Benefits - 57 Maintenance	27,195	27,090	195			
Benefits - 58 Maintenance	27,238	27,230				
Benefits - 59 Maintenance	28,582	29,294				
Benefits - 60 Maintenance		26,974				
Benefits - 62 Seasonal	-	12,084	7,293	13,940	17,272	17,297
Benefits - 63 Seasonal	19,637	107	3,264	13,779	17,468	17,297
Benefits - 64 Seasonal	9,578	18,777	15,061	13,441	25,431	17,297
Benefits - 65 Seasonal	15,673	10,868	7,081	5,765	8,726	17,297
Benefits - 61 Maintenance		24,627	27,146	40		
Benefits - Grant Administrator						5,000
Benefits - Engineer				9,550	8	
Benefits - Engineer Tech				5,164	7	
Overtime Benefits	3,895	5,559	307	1,332	695	1,600
Office Supplies	3,799	3,645	2,240	2,056	797	875
Shop Operating Supplies	4,208	4,722	964	3,379	13,365	3,500
Equipment Maintenance Supplies			12	249	10	
Safety Supplies	2,772	3,495	450	408	907	800
Uniforms	3,459	9,848	1,483	1,562	1,433	1,700
Fuel	20,721	27,295	7,415	9,376	4,009	7,500
Small Equipment - Office	3,112	1,223	2,471	1,812	175	1,500
Small Tools & Equip. - Shop	2,847	6,532	1,693	2,865	689	3,000
Misc. Prof. Services	200	67	42	40	2,695	375
Prof. Services - Labor	-	750	-			
Prof. Services - Engring	50,299	59,792	108,538	7,872	11,623	10,000
Telephone	5,046	4,249	3,480	2,791	2,631	3,000
Travel/Lodging/Meals/Mileage				473	14	600
PW Advertising	6,730	2,388	7	890	180	900
Utilities - Shop Electricity	9,666	11,265	3,026	4,393	4,352	3,800
Utilities - Shop Natural Gas	4,691	6,771	1,259	1,634	2,287	2,000
Water/Sewer Use	3,566	4,215	1,298	1,265	1,623	1,100
Office Equip. Rep. & Maint.	-	1,488	429	140		500
Shop Bldg Rep. & Maint.	4,672	12,430	3,212	3,565	2,462	12,500
Vehicle/equip Rep. & Maint.	31,629	25,370	9,584	6,792	8,746	6,250
Radio System Rep. & Maint.	117	-				250
Fees/Dues/Registrations	130	270	163	503	688	175
Miscellaneous Expenses	6,793	-	37			625
Contracted Labor - Coyote Ridge	-	-				
Prof. Svcs. - Boarddocs	582	583	583	584	584	150
Central Services - Salary				69,354	75,227	
Central Services - Benefits				24,912	26,177	
Central Services -Office & Operating Supplies				1,904	1,330	
Central Services - Professional Services	(940,043)	(1,003,323)	44	31,767	32,150	
PUBLIC WORKS EXPENDITURES						
Total PW Operations	177,333	304,184	413,470	538,138	525,432	481,298

Engineering

Salary - Engineer					50,344	51,000
Salary - Engineer Tech					33,017	37,082
Benefits - Engineer					17,255	17,777
Benefits - Engineer Tech					13,694	14,882
Office & Operating supplies					3,027	2,500
Fuel					786	400
Small Equipment					-	320

**CITY OF OTHELLO
2021 Expenditure Budget
STREET FUND 101**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
Travel/Lodging/Meals/Mileage					139	1,400
Education\Conferences					190	1,200
Dues & Fees					-	2,200
Total Engineering	-	-	-	-	118,452	128,761
TOTAL OPERATIONS	177,333	304,184	413,470	538,138	643,884	610,059

CAPITAL EXPENDITURES

Property Purchase			40,673		3,212	
New Network Switch						
Compute support contract						
Domain Controller					580	
City Hall Routing Network-RE-IP						
Network support contract						
Phones					22	
Server Room						
Exchange Migration into the cloud		2,628		15,857		
PC 365 Lic				5,304		
Backup Upgrades (/5)		-		528	1,141	
New Network Switch (/5)		15,425				
Graco Line Laser V 3900						
Service Trucks (2) (Shared cost /3)				53,352		
Beautification Committee	(See Gen)		22			
Street Overlay Proj.		-	10,529			
Pavement Surface Condition Rating		16,935	5,448			
Camera System (/5)						
UPS network infrastructure				5,278		
GPS equipment					23,591	
ADA review		20,453				
Property Development			455	7,687		
14th Ave proj Sewer loan rpmt			204,819	102,410		
14th Ave Improvements	1,345,839	384,917	49,890			
1st Ave South Project (old proj)	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						
TIB LED St Light Conversion		164,250				
City Walk Path						
SR 24 Industrial Area	32,735	16,797				
SR 26 & 14th Ave. Intersection						
HAWK Main Street Safety Project		10,958		7,250	62,461	1,070,853
Safe Routes to school programs (Ash st)						858,860
Capital Expenditures Total	1,610,475	1,795,161	445,511	304,041	91,008	1,929,713

TRANSFERS

Fund 310 Main Street Project						
Virtual Servers (Trs to savings 1 of 2)						10,000
PW Vehicle Equip. Reserve (110)	-					
Gen'l Fund Cost Allocation	-	-				156,222
PWTF - Broadway Reconstruction	30,817	30,671	30,525	30,379	30,233	30,087
Gen'l Fund - Computer Services	-	-				
PWTF - SR 24 Industrial Area						
Main Street Reconstruction Bonds	134,091	257,826	271,106	125,021	123,834	122,802
Transfer Total	164,908	288,497	301,631	155,400	154,067	319,111

TOTAL PUBLIC WORKS EXPENDITURES	1,952,717	2,387,842	1,160,612	997,579	888,958	2,858,883
--	------------------	------------------	------------------	----------------	----------------	------------------

GRAND TOTAL STREETS	2,374,269	2,790,205	1,508,586	1,212,551	1,069,274	3,197,583
----------------------------	------------------	------------------	------------------	------------------	------------------	------------------

CITY OF OTHELLO
2021 Expenditure Budget
STREET FUND 101

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

This
Page
Intentionally
Left
Blank

CITY OF OTHELLO
2021 Revenue & Expenditures
FUND 195 - Transportation Improvement Fund

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance		24,866	54,438	173,789	20,354	308,258
Transportation Benefit District Tax	24,866	356,976	369,298.91	372,681	467,930	465,000
TIB (Lee Rd Reconstruction Project)				531,660	58,882	
Stop sign study (Quadco)					14,408	
TOTAL REVENUES	24,866	381,842	423,737	1,078,130	561,573	773,258

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

Professional services - Audit			880			
Professional services - Insurance		2,891				
Capital project engineering						310,000
TIB - Lee Rd Engineering				75,845		
Capital project construction		324,513		280,546	74,907	310,000
TIB - Lee Rd Construction				551,384		
Olympia (Sandhill)			208,607			
Columbia (Sagestone 8)			40,462			
Stop sign study (Quadco)					17,198	
Main St Bond (pmt assistance)				150,000	150,000	150,000
TOTAL EXPENDITURES	-	327,404	249,948	1,057,776	242,104	770,000
ENDING FUND BALANCE	24,866	54,438	173,789	20,354	319,469	3,258

This
Page
Intentionally
Left
Blank

**CITY OF OTHELLO
2021 Revenue
TOURISM FUND 114**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
REVENUE						
Beginning Fund Balance	42,400	46,942	41,157	44,430	39,769	35,838
Hotel/Motel Tax	43,896	50,513.68	49,541	48,153	45,821	42,000
Interest Revenues	233	336.13	582	686	357	450
Prior Year(s) Corrections						
Total Revenue	44,130	50,850	50,123	48,839	46,178	42,450
venue & Beginning Fund Balance	86,529	97,792	91,280	93,269	85,947	78,288

**CITY OF OTHELLO
2021 Expenditures
TOURISM FUND 114**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
EXPENDITURES						
Othello Community Museum	620	650	700	800	-	900
Othello Holiday Committee				700	700	3,000
Chamber of Commerce	10,886	26,129	12,000	13,600	11,600	11,800
Old Hotel	3,775	5,000	5,400	6,000	5,100	5,300
Rodeo	7,500	7,600	8,100	9,000	2,139	7,900
All City Car Classic	2,258	2,308	2,500	2,500	1,940	2,300
Othello Fair Association	4,987	5,087	5,500	6,000	5,100	5,300
Sandhill Crane Festival	8,076	8,276	8,400	9,400	8,000	8,200
Caboose Project						
Coulee Corridor Project	985	985	1,050	1,100	900	1,100
Othello Mexican Soccer			2,500			
Latino State Championship				2,900	2,203	2,500
Othello Barracudas Swim Team						
Distinguished Young Women						
Othello Rod & Gun Club	500	600	700	1,500	1,300	1,500
Total Expenditures	39,587	56,635	46,850	53,500	38,982	49,800
Ending Fund Balance	46,942	41,157	44,430	39,769	46,965	28,488

**CITY OF OTHELLO
2021 Revenue
REAL ESTATE EXCISE TAX FUND 335**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUE

Beginning Fund Balance	81,267	103,264	16,491	63,052	45,205	43,231
1/4% Local R.E Excise Tax	67,094	61,294	56,361	77,222.49	81,404	55,000
Dep of Comm. CERB grant (Beautification proj.)						
Investment Interest	126	134	200	222	211	230
Assessment Interest						
Assessment Principal						
Other (Park Plane)			15,000			
Prior Year(s) Corrections						
Revenues	67,219	61,428	71,561	77,444	81,615	55,230
venue & Beginning Fund Balance	148,486	164,691	88,052	140,497	126,820	98,461

**CITY OF OTHELLO
2021 Expenditures
REAL ESTATE EXCISE TAX FUND 335**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

Repair & Maintenance (Park Plane)		23200				
Library Electrical upgrade				19,354		
Camera system				42,987	-	
St lighting Beautification Project		25,000	25,000	32,952	25,000	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	45,223					
TRS - Street (Scootney/Overlay)						
TRS - 106 Fire Truck Purchase						
Total Expenditures	45,223	148,200	25,000	95,292	25,000	25,000
Ending Fund Balance	103,264	16,491	63,052	45,205	101,820	73,461

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

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
REVENUES						
Beginning Fund Balance	182,163	111,836				
B & O Natural Gas	319,033	363,162				
Electricity	535,937	559,727				
Natural Gas	91,371	110,461				
Cable						
Telephone	152,635	164,046				
Water 10%		287,676				
Sewer 15%		273,797				
Prior Year(s) Corrections						
Utility Taxes	1,098,975	1,758,868		-	-	-
Interest Earnings	44	57				
Interest	44	57		-	-	-
Total Revenue	1,099,019	1,758,926		-	-	-
Total Revenue & Beginning Fund Balance	1,281,182	1,870,762		-	-	-

All activities are now reflected in the General Fund.

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

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
EXPENDITURES						
Park Restroom						
TRS - Fund 310 Main Street Proj.						
TRS - G.O. Bond Main Street	110,000					
TRS - SR 24 PWTF Loan	-					
TRS - GF-Operations 50% of Rev	1,003,095	1,553,528				
TRS - Gen'l Fund/ CH AC		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	-					
TRS - Fire Reserves		102,000				
TRS - Water/New Truck						
TRS - Sewer/New Truck						
TRS - General Fund/Park Restrooms						
TRS - General Fund/2 police vehicles						
TRS - Pool Repair						
TRS - Street/Seasonal work	56,250					
Total Expenditures	1,169,345	1,870,762		-	-	-
Restricted Fund Balance						
Ending Fund Balance	111,836	(0)	-	-	-	-

All activities are now reflected in the General Fund.

This
Page
Intentionally
Left
Blank

**CITY OF OTHELLO
2021 Revenues & Expenditures
PWTF BROADWAY 2006 DEBT SERVICE FUND 220**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
REVENUES						
BEGINNING BALANCE	0	-	-	-	-	-
Interest Revenue						
TRS-Strt\1989 PWTF Loan						
TRS-Strt\2000 PWTF Loan	30,817	30,671	30,525	30,379	30,233	30,087
TOTAL REVENUES -PWTF BRDWY	30,817	30,671	30,525	30,379	30,233	30,087
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	1,461	1,314	1,168	1,022	876
TOTAL 2006 Broadway PWFT Loan	30,817	30,671	30,525	30,379	30,233	30,087
TOTAL EXPENDITURES - PWTF BRDWY	30,817	30,671	30,525	30,379	30,233	30,087
ENDING FUND BALANCE	0	-	-	-	-	-
TOTAL	30,817	30,671	30,525	30,379	30,233	30,087

**CITY OF OTHELLO
2021 Revenues & Expenditures
2010 Bond - Main Street Construction Project Fund 225**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
REVENUES						
BEGINNING BALANCE	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	150,000
TRS-in Street Fund 101	134,091	257,826	271,106	125,021	123,834	122,802
TOTAL REVENUES - MAIN STREET	244,092	2,417,826	271,106	275,021	273,834	272,802
EXPENDITURES						
G.O. Bond Principal Pmt	110,000	185,000	180,000	190,000	195,000	200,000
G.O. Bond Interest Pmt	134,091	317,526	90,142	84,551	78,364	72,302
Administrative Fees	-	300	964	470	470	500
Advanced Refunding Escrow - Debt Service Principal		1,915,000				
TOTAL	244,091	2,417,826	271,106	275,021	273,834	272,802
TOTAL EXPENDITURES - MAIN STREET	244,091	2,417,826	271,106	275,021	273,834	272,802
ENDING FUND BALANCE	0	-	-	-	-	-
TOTAL	244,092	2,417,826	271,106	275,021	273,834	272,802

**CITY OF OTHELLO
2021 Revenues & Expenditures
PWTF LOAN 2009 SR 24 DEBT SERVICE FUND 223**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

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

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

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

**CITY OF OTHELLO
2021 Revenues & Expenditures
2001 Refunding Bond - City Hall Fund 231**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

BEGINNING BALANCE						
Investment Interest						
TRS - Fund 140						
TOTAL REVENUES -G.O. BONDS	-	-	-	-	-	-

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

GO Principal Payment	Done					
GO Interest Payment	Done					
Bond Admin Fees	Done					
TOTAL EXPENDITURES- G. O. BONDS	-	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

**CITY OF OTHELLO
2021 Revenue Budget
WATER FUND 401**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
<u>WATER DEPARTMENT REVENUES</u>						
Beginning Fund Balance	498,496	209,466	806,229	60,572	42,608	245,284
GRANT REVENUE						
Receive RD loan for Well 3					1,448,400	
CDBG Grant - Rehab Well #6						
CDBG - 3.5 MG Standpipe Reservoir					712,500	
DoH - Water Supply study	25,000					
DoH - Wtr System Consoldation Studies (8)	78,078	114,114				
DoH DWSRF Loan - 2.5 MG Standpipe Reservoir						
DOE - ASR Pilot Testing (2)		99,894	80,106	102,019	188,348	477,300
TIB 1st (26-Spruce)						
CERB - Planning Grant		-		50,000		
Commerce Approp - Well #10 Drilling & Pump Station					434,897	
Commerce Leg approp for ASR Phase 2						416,500
DOH Appropriation - Well #10 Drilling & Pump Station					570,312	
Total Grant Revenue	103,078	214,008	80,106	152,019	3,354,458	893,800
WATER SALES						
Water Sales	2,597,678	2,795,991	3,062,749	3,437,885	3,548,738	3,465,000
Other Sales						
Tank Water						
Water Connection Fees	24,528	26,915	28,727	27,158	41,182	20,000
Gen Facility Charges	48,780	36,134	57,870	71,725	112,010	50,000
Latecomers Agmt. Chgs.	18,465	7,375	47,511	113		
Misc Water Operations	150	7,513	1,634	48	1,380	100
City Water Usage	30,589	33,217	37,505	32,130	24,697	25,000
Miscellaneous Fines & Penalties	30,414	32,205	31,690	37,048	12,479	25,000
Total Charges for Services	2,750,604	2,939,349	3,267,685	3,606,107	3,740,486	3,585,100
MISCELLANEOUS REVENUES						
Investment Interest	1,011	287	555	2,814	489	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	1,276	1,442	1,089			
Interfund loan from Sewer Reserve (Interim for Well #3)						
Insurance Recoveries						
Prior Year(s) Corrections						
Total Miscellaneous Revenues	2,288	1,729	1,644	2,814	489	1,000
OTHER REVENUES						
Trs-In/Fund 001 Hydrant Costs	13,560	13,770	13,900	13,900	13,902	14,000
Trs-In/Fund 140 PW New Truck						
Trs-In/Fund 135 Waterline Improvement Project						
Trs -In/Fund 107 Water Tower maint prog	82,000					
Trs -In/Fund 107 Water tower painting		-				
Trs -In/Fund 107 water line improvements/o	300,000	60,000		-		
Trs -In/Fund 107 VFD	-	500,000				
Total Transfers	395,560	573,770	13,900	13,900	13,902	14,000
Total New Water Revenues	3,251,529	3,728,856	3,363,335	3,774,841	7,109,335	4,493,900
TOTAL AVAILABLE FUNDS	3,750,026	3,938,322	4,169,564	3,835,413	7,151,942	4,739,184

**CITY OF OTHELLO
2021 Revenue Budget
WATER FUND 401**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

This
Page
Intentionally
Left
Blank

**CITY OF OTHELLO
2021 Expenditure Budget
WATER FUND 401**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

WATER DEPARTMENT EXPENDITURES

WATER ADMINISTRATION

Salary - 50 Public Works Director			\$ 21,150	\$ 23,595	\$ 29,379	\$ 29,964
Salary - 51 Records Clerk			\$ 9,533	\$ 14,767	\$ 14,611	\$ 15,416
Salary - 53 Maintenance			\$ 59,396	\$ 63,278	\$ 65,009	\$ 66,960
Salary - 56 Maintenance			\$ 57,360	\$ 58,783	\$ 63,687	\$ 66,960
Salary - 61 Maintenance				\$ 50,310	\$ 20,416	\$ 65,760
Salary - Utility Billing Clerk (1/3)	16,196	17,244	\$ 18,099	\$ 19,015	\$ 20,118	\$ 20,376
Salary - Trisha T (1/3)			3,669	11,362	12,191	11,920
Salary - Engineer				26,204		
Salary - Records Scanner				11,603	3,069	-
Salary - Grant Administrator						\$ 20,000
Overtime			\$ 6,272	\$ 7,626	\$ 5,336	\$ 6,000
Benefits - Miscellaneous			\$ 349	\$ 699		
Benefits - 50 Public Works Director			\$ 8,581	\$ 9,083	\$ 11,379	\$ 11,520
Benefits - 51 Records Clerk			\$ 5,250	\$ 8,574	\$ 8,132	\$ 8,719
Benefits - 53 Maintenance			\$ 29,561	\$ 30,785	\$ 31,533	\$ 34,232
Benefits - 56 Maintenance			\$ 29,144	\$ 29,982	\$ 31,306	\$ 34,232
Benefits - 61 Maintenance				\$ 27,804	\$ 10,145	\$ 33,971
Benefits - Utility Billing Clerk (1/3)	8,479	8,906	\$ 9,577	\$ 9,857	\$ 10,275	\$ 10,211
Benefits - Trisha T (1/3)			\$ 2,564	\$ 7,825	\$ 8,186	\$ 8,430
Benefits - Engineer				9,550	8	-
Benefits - Records Scanner				5,164	276	-
Benefits - Grant Administrator						\$ 5,000
Overtime Benefits			\$ 1,396	\$ 1,673	\$ 1,176	\$ 1,400
Office & Operating Supplies	2,174	2,122	\$ 6,840	\$ 7,107	\$ 6,085	\$ 6,000
Safety Supplies			\$ 569	\$ 396	\$ 1,180	\$ 1,000
Uniforms			\$ 1,483	\$ 1,562	\$ 1,312	\$ 875
Fuel			\$ 6,730	\$ 6,907	\$ 3,905	\$ 7,650
Small Tools & Equipment	777	-	\$ 574	\$ 880	\$ 68	\$ 2,000
Small Equipment - Office			\$ 2,446	\$ 1,050	\$ 161	\$ 1,500
Small Tools & Equip. - Shop			\$ 1,850	\$ 378	\$ 723	\$ 2,000
Grant Writer - Professional services		7,913	16,942	16,383	16,258	16,000
Misc. Prof. Services			\$ 13,835	\$ 8,706	\$ 1,651	
Prof. Services - Labor			\$ 392			\$ 500
On-Line Payment Costs	5,126	5,420	\$ 5,616	\$ 5,826	\$ 7,175	\$ 5,500
Prof. Services - Engring			\$ 13,202	\$ 8,899	\$ 12,500	\$ 20,000
Water Utilities - Professional Services - PW	443,543	420,599				
Central Services - Professional Services - G	394,541	376,142	\$ 360,452			
Postage	4,782	4,297	\$ 5,171	\$ 5,463	\$ 4,880	\$ 4,500
Telephone			\$ 3,429	\$ 2,790	\$ 2,996	\$ 3,000
Water Travel	2,951	4,074	\$ 2,381	\$ 2,056	\$ 636	\$ 4,000
Water Utility Tax 10%		287,676	\$ 319,599	\$ 353,693	\$ 370,331	\$ 358,510
Advertising - Legal Notices	210	1,398	\$ 515	\$ 2,061	\$ 501	\$ 2,300
Water Revenue Tax	126,831	136,306	\$ 149,726	\$ 168,510	\$ 176,316	\$ 160,000
Utilities - Shop Electricity			\$ 3,026	\$ 4,393	\$ 4,352	\$ 4,500
Utilities - Shop Natural Gas			\$ 1,259	\$ 1,634	\$ 2,287	\$ 3,200
Water/Sewer Use			\$ 1,298	\$ 1,265	\$ 1,623	\$ 1,200
Office Equip. Rep. & Maint.			\$ 429	\$ 140		\$ 500
Shop Bldg Rep. & Maint.			\$ 1,486	\$ 399	\$ 851	\$ 12,500
Vehicle/equip Rep. & Maint.			\$ 9,138	\$ 5,993	\$ 6,067	\$ 6,250
Radio System Rep. & Maint.						\$ 150
Professional Services	599	2,849		\$ 6		\$ 600
Mailing Mach. Maint. Contract	1,324	784	\$ 784			\$ 900
Miscellaneous Expenses				\$ 10	\$ 425	\$ 625
Organizational Dues	2,780	2,883	\$ 1,341	\$ 1,392	\$ 2,703	\$ 3,175
Prof. Serv. - Boarddocs	582	583	\$ 583	\$ 584	\$ 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	2,030	1,880	\$ 10,779	\$ 1,753	\$ 1,303	\$ 4,000
Central Services - Salary				\$ 188,792	\$ 208,433	
Central Services - Benefits				\$ 79,271	\$ 83,434	
Central Services - Office & Operating Supplies				\$ 7,625	\$ 7,061	
Central Services - Professional Services - G				\$ 88,623	\$ 78,114	
Water Administration Total	1,019,523	1,287,676	1,210,375	1,408,686	\$ 1,356,744	\$ 1,091,355

Engineering

Salary - Engineer					50,344	51,000
Salary - Engineer Tech					33,017	37,082
Benefits - Engineer					17,255	17,777
Benefits - Engineer Tech					13,694	14,882
Office & Operating supplies					217	2,500

**CITY OF OTHELLO
2021 Expenditure Budget
WATER FUND 401**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
Fuel					287	400
Small Equipment					368	320
Travel/Lodging/Meals/Mileage					265	1,400
Education\Conferences					190	1,200
Dues & Fees					400	2,200
Total Engineering	-	-	-	-	\$ 116,037	\$ 128,761

System Maintenance Supplies	19,267	41,463	\$ 11,824	\$ 6,742	\$ 7,722	\$ 25,000
Analysis/Testing Supplies	-	452	\$ 12		\$ 42	\$ 1,000
Operating Supplies - Chemicals	16,200	15,040	\$ 4,187	\$ 4,686	\$ 5,833	\$ 20,000
Water - Small tools/equipment			\$ -	\$ 11	\$ 524	\$ 1,000
Water Testing Services	8,315	5,530	\$ 7,390	\$ 6,632	\$ 9,269	\$ 17,000
Prof Services - Engineering (Water)	45,349	106,222	\$ 143,052	\$ 168,544	\$ 24,005	\$ 60,000
Prof. Services - Locates	636	632	\$ 748	\$ 763	\$ 1,069	\$ 1,000
Prof. Services - Telemetry	9,590	2,960	\$ -			\$ 10,000
DoH - Water Supply study	50,713	-				
DoH - Wtr System Consolidation Studies (8)	176,576	-				
DOE - ASR Feasibility Study (2)	46,693	131,950	\$ 212,353	\$ 155,333	\$ 108,590	\$ 893,800
CERB - Planning Grant		23,477				
Telephone - Telemetry Line	1,951	2,006	\$ 1,997	\$ 4,117	\$ 2,405	\$ 2,500
Equipment Rental	-	-	\$ 103			\$ 1,000
Electricity - Well Sites	379,568	358,681	\$ 412,282	\$ 452,494	\$ 499,109	\$ 500,000
Street Repairs - PAY to Streets	-	1,511			\$ 6,824	\$ 5,000
Well/Wellsite Repair & Maint	3,248	618	\$ 6,558	\$ 4,925	\$ 9,792	\$ 80,000
Meters - Repair & Maintenance	12,509	10,252	\$ 22,920	\$ 55,126	\$ 27,010	\$ 23,000
Well #3 Repair & Maintenance	7,465	31,714	\$ 12	\$ 10,524	\$ 31,321	
Well #4 Repair & Maintenance	3,253		\$ 9,173	\$ 1,481	\$ 1,256	
Well #5 Repair & Maintenance	820	3,983	\$ 25,306	\$ 9,254	\$ 3,425	
Well #2 Repair & Maintenance	-			\$ 689	\$ 1,208	
Well #7 Repair & Maintenance	1,034	99	\$ 1,812	\$ 10,304	\$ 2,045	
Well #6 Repair & Maintenance	-	39	\$ 4,894	\$ 2,231	\$ 1,229	
Well #8 Repair & Maintenance	6,469	112	\$ 876	\$ 7,781	\$ 1,264	
Water Hydrant - Rep & Maint	835	13,651	\$ 11,820	\$ 3,027	\$ 6,767	\$ 15,000
Reservoir - Repair & Maintenance	2,545	18				\$ 40,000
System Improvements & Rehab	39,239	2,777				\$ 40,000
Well #9 Repair & Maintenance		57	\$ 1,410	\$ 2,332	\$ 1,891	
Well #10 Repair & Maintenance						
Water Operating Permit	4,340	4,436	\$ 4,022	\$ 3,970	\$ 4,138	\$ 4,500
Misc. Water Operations Costs	5,476	3,818	\$ 450	\$ 1,797	\$ 85	\$ 4,000
WATER OPERATIONS						
Water Operations Total	842,090	761,497	\$ 883,202	\$ 912,762	\$ 756,823	\$ 1,743,800

DIRECT DEBT PAYMENTS

Interfund loan rpmt to Sewer reserve once RD loan received						
Debt pmt for RD loan						\$ 48,290
PWTF Principle Payment - Well #7	127,898					
PWTF Interest Payment - Well #7	3,837					
Debt Service Total	\$ 131,735	\$ -	\$ -	\$ -	\$ -	\$ 48,290

TOTAL WATER OPERATING EXPENDITURES	1,993,348	\$ 2,049,172	\$ 2,093,577	\$ 2,321,448	\$ 2,229,604	\$ 3,012,206
---	------------------	---------------------	---------------------	---------------------	---------------------	---------------------

CAPITAL EXPENDITURES

Drill & Equipment Well #9	820,821	40,961				
New Network Switch		15,425				
Olympia (Sandhill)			\$ 253,503			
Columbia (Sagestone 8)			\$ 36,457			
3.5 MG Standpipe Reservoir			\$ 512	\$ 464,935	\$ 2,108,185	
Well #10 Drilling & Pumpstation				\$ 321,137	\$ 1,057,142	
Compute support contract						
Domain Controller					580	
City Hall Routing Network-RE-IP						
Network support contract						
Phones					22	
Server Room						
Exchange Migration into the cloud		2,629		\$ 15,857		
Well #6 Rehabilitation VFD		-				\$ 500,000
Backup Upgrades				\$ 528	\$ 2,866	
Water Server work						
PC 360 Lic				\$ 5,319		
UPS network infrastructure				\$ 5,278		
Camera System						
Water Tower Maintenance Program	255,933	237,830	\$ 260,764	\$ 260,940	\$ 261,122	\$ -
Service Trucks (2)		52,266		\$ 53,583		

**CITY OF OTHELLO
2021 Expenditure Budget
WATER FUND 401**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
Council Projector System			\$ 59,612	\$ 1,305		
Sewer Line work (1st ave; 26-Spruce)		77,828				
Well 3R			\$ 1,133,231	\$ 342,475	\$ 17,979	
Water-Line Imprvmnts/Overlays	416,666	55,983	\$ 176,183		\$ 312,469	\$ 600,000
One Service Truck - (Shared)						
Orion Laptop - Meter Reader			\$ 8,654			
Capital Expenditures Total	1,493,420	482,921	\$ 1,928,916	\$ 1,471,357	\$ 3,760,365	\$ 1,100,000
TRANSFERS						
TRS - Gen Fund/(Hydrant Utility Tax) 2%	53,792					
Virtual Servers (Trs to savings 1 of 2)						\$ 10,000
TRS - Gen Fund/Computer Tech	-	-				\$ 387,268
TRS - Gen Fund Cost Allocation	-	-				\$ 80,000
TRS - Water Reserves (Fund 107)		600,000	\$ 86,500		\$ 400,000	\$ 80,000
TRS - Water Reserves						
TRS - Water Rsrvs-Wells Rehab.						
TRS - P/W Allocation	-	-				
TRS - Debt Service\Wtr-Swr Bond						
Transfers Total	53,792	600,000	\$ 86,500	\$ -	\$ 400,000	\$ 477,268
TOTAL WATER NON-OPERATING EXPENDITURES	1,547,212	1,082,921	\$ 2,015,416	\$ 1,471,357	\$ 4,160,365	\$ 1,577,268
TOTAL WATER EXPENDITURES	3,540,560	3,132,093	\$ 4,108,992	\$ 3,792,805	\$ 6,389,970	\$ 4,589,474

**CITY OF OTHELLO
2021 Expenditure Budget
WATER FUND 401**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

This
Page
Intentionally
Left
Blank

**CITY OF OTHELLO
2021 Revenue Budget
SEWER FUND 404**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
<u>SEWER FUND REVENUES</u>						
Beginning Fund Balance	234,088	77,088	226,257	594,560	397,677	591,850
INTERGOVERNMENTAL						
Grant-SR 24 Industrial Area						
Ecy - Wastewater Sytem facility planning (50% loan)					198,642	
TIB 1st (26-Spruce)		731,974				
CERB - Industrial Waste Water Feasibility Study					36,458	
Total Indirect Federal Revenues	-	731,974	-	-	235,099	-
SERVICE REVENUES						
Sewer Service Sales	1,553,747	1,817,162	1,989,461	2,322,489	2,538,034	2,800,000
Other Sewer Operations Revenues				16,800		
Sewer Connection Fees	8,730	8,150	12,590	640	29,400	10,000
Sewer General Facility Charges	350		700	8,929		
Latecomers Agmt. Chgs.	32,770		84,143			
Sewer Used By Other Funds	7,881	10,857	17,647		6,883	7,000
Total Service Revenues	1,603,477	1,836,169	2,104,541	2,348,858	2,574,317	2,817,000
MISCELLANEOUS REVENUES						
Investment Interest	1,037	1,714	1,920	8,733	1,810	3,000
Tractor Used By Streets						
Other Incomes - Sewer	13,763	-	194			
Prior Year(s) Corrections						
Total Miscellaneous Revenues	14,800	1,714	2,114	8,733	1,810	3,000
OTHER FINANCING RESOURCES						
Loan rpmt from St (14th Ave)			204,819	102,410		
Trs-In/Fund 108 Reserves						
Trs-In/Fund 140 PW New Truck						
Total Other Financing Resources	-	-	204,819	102,410	-	-
Total Sewer Revenues	1,618,277	2,569,857	2,311,474	2,460,001	2,811,226	2,820,000
TOTAL SEWER FUND	1,852,365	2,646,945	2,537,732	3,054,561	3,208,903	3,411,850

This
Page
Intentionally
Left
Blank

**CITY OF OTHELLO
2021 Expenditure Budget
SEWER FUND 404**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
<u>SEWER FUND EXPENDITURES</u>						
SEWER ADMINISTRATION						
Salary - 50 Public Works Director			\$ 21,150	\$ 23,595	\$ 29,388	\$ 29,964
Salary - 51 Records Clerk			\$ 9,533	\$ 14,767	\$ 14,611	\$ 15,416
Salary - 55 Maintenance			\$ 57,410	\$ 58,858	\$ 63,987	\$ 66,360
Salary - 57 Maintenance			\$ 48,534	\$ 53,576	\$ 58,143	\$ 65,160
Salary - 58 Maintenance			\$ 50,106	\$ 48,728	\$ 52,856	\$ 59,898
Salary - Utility Billing Clerk (1/3)	16,196	17,243	\$ 18,099	\$ 19,015	\$ 20,117	\$ 20,376
Salary - Trisha T (1/3)			3,669	11,362	12,191	11,920
Salary - Engineer				26,204	3	-
Salary - Records Scanner				11,603	3,069	-
Salary - Grant Administrator						\$ 20,000
Overtime			\$ 7,152	\$ 11,177	\$ 3,275	\$ 7,000
Benefits - Miscellaneous			\$ 187	\$ 799		\$ 1,000
Benefits - 50 Public Works Director			\$ 8,581	\$ 9,083	\$ 11,379	\$ 11,520
Benefits - 51 Records Clerk			\$ 5,250	\$ 8,575	\$ 8,132	\$ 8,719
Benefits - 55 Maintenance			\$ 29,221	\$ 29,773	\$ 31,572	\$ 34,102
Benefits - 57 Maintenance			\$ 27,190	\$ 29,035	\$ 30,401	\$ 33,841
Benefits - 58 Maintenance			\$ 27,231	\$ 27,590	\$ 29,292	\$ 32,700
Benefits - Utility Billing Clerk (1/3)	8,478	8,906	\$ 9,674	\$ 9,859	\$ 10,241	\$ 10,211
Benefits -Trisha T (1/3)			\$ 2,564	\$ 7,825	\$ 8,186	\$ 8,430
Benefits - Engineer				9,550	8	-
Benefits - Records Scanner				5,164	276	-
Benefits - Grant Administrator						\$ 5,000
Overtime Benefits			\$ 1,598	\$ 2,465	\$ 727	\$ 2,500
Office & Operating Supplies	1,687	1,835	\$ 6,067	\$ 6,880	\$ 5,800	\$ 4,700
Safety Supplies			\$ 450	\$ 543	\$ 1,005	\$ 750
Uniforms			\$ 1,483	\$ 1,512	\$ 1,312	\$ 1,500
Fuel			\$ 7,415	\$ 9,111	\$ 3,905	\$ 500
Small Tools & Equipment	296	0	\$ 1,397	\$ 207	\$ 747	\$ 2,500
Small Equipment - Office			\$ 2,446	\$ 1,039	\$ 161	\$ 1,000
Grant Writer - Professional services		7,913	15,442	16,383	16,258	16,000
Misc. Prof. Services			\$ 14,021	\$ 97		\$ 100
Prof. Services - Labor			\$ 392			
On-Line Payment Costs	5,126	5,420	\$ 5,616	\$ 5,478	\$ 7,175	\$ 5,500
Prof. Services - Engring			\$ 25,279	\$ 486		\$ -
Industrial Wastewater Feasibility Study				50,200	14,164	
Misc Sewer Admin	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	3,748	3,226	\$ 3,792	\$ 4,139	\$ 4,249	\$ 3,700
Telephone			\$ 3,429	\$ 2,790	\$ 2,631	\$ 2,500
Sewer Travel	2,367	2,440	\$ 1,857	\$ 910	\$ 1,044	\$ 2,000
Sewer Utility Tax 15%		273,797	\$ 312,816	\$ 350,989	\$ 385,115	\$ 422,550
Sewer Revenue Tax	31,482	36,782	\$ 40,336	\$ 47,116	\$ 81,018	\$ 56,000
Advertising - Legal Notices	128	958	\$ 102	\$ 86	\$ 251	\$ 950
Utilities - Shop Electricity			\$ 3,026	\$ 4,393	\$ 4,352	\$ 3,000
Utilities - Shop Natural Gas			\$ 1,259	\$ 1,634	\$ 2,287	\$ 2,000
Water/Sewer Use			\$ 1,298	\$ 1,265	\$ 1,623	\$ 1,000
Office Equip. Rep. & Maint.			\$ 336			\$ 500
Shop Bldg Rep. & Maint.			\$ 1,554	\$ 425	750	12,500
Vehicle/equip Rep. & Maint.			\$ 9,847	\$ 8,037	\$ 6,936	\$ 6,250
Radio System Rep. & Maint.						\$ 150
Mailing Mach. Maint. Contract	0	784	\$ 784			\$ 900
Miscellaneous Expenses			\$ 18	\$ 6		\$ 625
Organizational Dues	0	150		\$ 122	\$ 77	\$ 2,675
Prof. Svcs. - Boarddocs	582	583	\$ 583	\$ 584	\$ 584	\$ 750
Sewer Training & Education	1,154	1,938	\$ 1,701	\$ 423	\$ 737	\$ 2,000
Central Services - Salary				\$ 110,623	\$ 123,662	
Central Services - Benefits				\$ 51,464	\$ 54,761	

**CITY OF OTHELLO
2021 Expenditure Budget
SEWER FUND 404**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
Central Services - Office & Operating Supplies				\$ 5,574	\$ 5,095	
Central Services - Professional Services				\$ 33,861	\$ 33,569	
Administration Total	373,792	573,184	968,641	1,144,330	1,147,120	1,006,816

Engineering

Salary - Engineer					25,172	25,500
Salary - Engineer Tech					16,508	18,541
Benefits - Engineer					8,628	8,889
Benefits - Engineer Tech					6,847	7,441
Office & Operating supplies					542	1,500
Fuel					254	200
Small Equipment						160
Travel/Lodging/Meals/Mileage					64	700
Education\Conferences						600
Total Engineering	0	0	0	0	58,014	63,641

SEWER FACILITIES

Equip/Vehicle Repairs & Mtn.						
Sewer Plant Bldg Repair & Maint	529	303	132	48		3,000
WWTP Grounds Maintenance	1,794	3,378	0			3,000
Facilities Total	2,324	3,682	132	48	0	6,000

OPERATIONS SEWER

Street Repairs - to Streets	0	0	0	65	1,532	5,000
System Maintenance Supplies	854	2,425	60	5,613	8,329	4,000
Sewer Lab Supplies	2,218	3,670	470	1,506	32	4,000
Small Tools & Equipment	825	792	272	24	7	1,000
Lab Equipment Purchases	2,650	3,320				4,000
Prof. Serv. - Sewer Operations	1,435	1,152				2,000
Sewer Testing Services	5,695	12,485	14,432	13,725	23,288	140,000
Prof Services - Engineering (Sewer)	61,060	40,823	239,824	106,218	73,561	30,000
Prof Services - Headworks predesign		25,474	71,025	990		0
Electricity - Sewer Treatment Bldg	4,989	6,584	6,183	6,724	6,536	6,000
Electricity - Sewer Lift Station						
System Maintenance	8,706	5,502	3,312	14,724	7,311	11,000
Canal & Lagoons Maintenance	16,681	7,983	5,790	13,704	11,301	10,000
Dept\Ecology-Discharge Permit	6,558	9,456	9,919	9,221	9,633	16,854
Misc. Sewer Costs	20	70	20	3,205	28	4,000
Operations Total	111,690	119,738	351,308	175,718	141,556	237,854

TOTAL SEWER OPERATING EXPENDITURES 487,806 696,603 1,320,081 1,320,096 1,346,690 1,314,311

NON-EXPENDITURES

Loan to St for 14th ave		300,000				
State Sales Tax Remittance				262		0
Non-Expenditure Total	0	300,000	0	262		0

SEWER CAPITAL EXPENDITURES

Sewer Line Improvements (manhole sealing)	21,888	814	13,010			150,000
Service Trucks (2)		52,064		53,253		
Backup Upgrades				528	1,141	
Exchange Migration into the cloud		2,629		15,858		
New Network Switch		15,425				
Sewer Line Ext./14th	414,584	2,358				
Gator			13,019			
UPS network infrastructure				5,278		
Sewer Lining project					181,061	800,000

**CITY OF OTHELLO
2021 Expenditure Budget
SEWER FUND 404**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
Compute support contract						
Domain Controller					580	
City Hall Routing Network-RE-IP						
Network support contract						
Phones					22	
Server Room						
Camera System						
Council Projector System				1,305		
Sewer Line work (1st ave; 26-Spruce)		910,796				
PC 360 Lic				5,304		
Olympia (Sandhill)			88,281			
Columbia (Sagestone 8)			328,780			
Gas Heater P/W (shared cost)						
Lab Equipment						
Capital Expenditures Total	436,472	984,084	443,091	81,525	182,804	950,000
SEWER TRANSFERS						
TRS - Gen Fund/Computer Tech.	0	0				
Virtual Servers (Trs to savings 1 of 2)						10,000
TRS - Gen Fund Cost Allocation	0	\$ -				\$ 203,761
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)	796,000	385,000	125,000	1,200,000	940,000	890,000
TRS - P/W Allocation	0	0				
TRS - Debt Service\Wtr-Swr Bond						
Transfers Total	851,000	440,000	180,000	1,255,000	995,000	1,158,761
TOTAL SEWER NON-OPERATING EXPENDITURES ENDITURES	1,724,084	623,091	1,336,787	1,336,787	1,177,804	2,108,761
TOTAL SEWER EXPENDITURES	487,806	2,420,688	1,943,171	2,656,884	2,524,494	3,423,072

CITY OF OTHELLO
2021 Expenditure Budget
SEWER FUND 404

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

This
Page
Intentionally
Left
Blank

**CITY OF OTHELLO
2021 Revenue Budget
SOLID WASTE FUND 406**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

SOLID WASTE - REVENUES

BEGINNING BALANCE	80,455	30,703	69,863	73,283	150,177	270,361
Garbage/Solid Waste Fees	1,184,029	1,293,079	1,363,472	1,458,875	1,600,062	1,597,182
Investment Interest	278	211	315	349	527	700
Misc. Solid Waste Revenue			192			
State Refuse Collection Tax						
Prior Years Correction(s)						
Transfer from Reserves						
TOTAL NEW REVENUES	1,184,306	1,293,290	1,363,979	1,459,224	1,600,589	1,597,882
TOTAL SOLID WASTE REVENUES	1,264,761	1,323,993	1,433,842	1,532,507	1,750,766	1,868,243

CITY OF OTHELLO
2021 Expenditure Budget
SOLID WASTE FUND 406

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

SOLID WASTE - EXPENDITURES**ADMINISTRATION**

Salary - Utility Billing Clerk (1/3)	16,196	17,243	18,099	\$ 19,015	\$ 20,117	\$ 20,376
Salary - Trisha T (1/3)			3,680	11,396	12,227	11,920
Benefits - Utility Billing Clerk (1/3)	8,478	8,905	\$ 9,213	\$ 9,500	\$ 9,911	\$ 10,211
Benefits -Trisha T (1/3)			\$ 2,572	\$ 7,848	\$ 8,210	\$ 8,430
Office & Operating Supplies	1,681	1,795	\$ 3,995	\$ 3,243	\$ 4,958	\$ 4,000
Misc. Prof. Services			\$ 9,297	\$ 321		
On-Line Payment Costs	5,126	5,420	\$ 5,616	\$ 5,656	\$ 7,175	\$ 5,500
Central Services - Professional Services - G	140,406	132,297	\$ 127,741			
Telephone						
Postage	3,751	3,224	\$ 3,468	\$ 3,800	\$ 3,888	\$ 3,500
Travel/Lodging, Meals, Mileage	168	85	\$ 19		\$ 136	\$ 500
Advertising - Legal Notices	479	152	\$ 281			\$ 600
Solid Waste Education	177	-	\$ 16	\$ 190	\$ 154	\$ 300
Mailing Mach. Maint. Contract	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	583	\$ 583	\$ 584	\$ 584	\$ 600
Central Services - Salary				\$ 75,421	\$ 85,150	
Central Services - Benefits				\$ 38,615	\$ 41,164	
Central Services - Office & Operating supplies				\$ 4,655	\$ 4,486	
Central Services - Professional Services - G				\$ 18,167	\$ 18,124	
Administration Total	177,780	173,416	190,573	198,413	\$ 216,284	\$ 72,037

OPERATIONS

Solid Waste Alley Maint. Supplies	524,558	562,399	\$ 600,900	\$ 649,469	\$ 667,828	\$ 653,208
Adams County Landfill Fees	420,780	429,744	\$ 435,802	\$ 441,526	\$ 457,795	\$ 457,406
CDSI Collection Fees						
Operations Total	945,337	992,142	\$ 1,036,702	\$ 1,090,995	\$ 1,125,623	\$ 1,110,614

OTHER EXPENDITURES

External Taxes (State B & O)	17,760	19,396	\$ 20,452	\$ 21,883	\$ 26,978	\$ 19,000
State Refuse Collection Tax	42,625	46,551	\$ 49,085	\$ 52,520	\$ 52,778	\$ 56,000
Other Expenditures Totals	60,385	65,947	\$ 69,537	\$ 74,403	\$ 79,756	\$ 75,000

CAPITAL EXPENDITURES

Property Development			\$ 353	\$ 6,105	\$ 3,177	\$ -
Property Purchase			\$ 40,673		\$ 37,008	\$ 40,000
Alley Approach Improvements	11,610	22,624	\$ 9,702			\$ 55,000
PC 360 Lic				\$ 5,304		
Gator			\$ 13,019			
Backup Upgrades				\$ 528	\$ 1,141	
Network Switch						
Camera System						
Council Projector System				\$ 1,305		
UPS network infrastructure				\$ 5,278		
Compute support contract						
Domain Controller					580	
City Hall Routing Network-RE-IP						
Network support contract						
Phones					22	
Server Room						
Capital Expenditures	11,610	22,624	63,747	18,520	41,929	95,000

INTERFUND TRANSERS

Trs-Out/Fund 310 Main St. Proj.						
Virtual Servers (Trs to savings 1 of 2)						\$ 10,000
Trs-Out/Fund 101 1st ave alley approach	38,945					
General Fund Allocation	-	-				\$ 158,526
Interfund Transfers	38,945	-	-	-	-	168,526

TOTAL SOLID WASTE EXPENDITURES	1,234,058	1,254,130	1,360,559	1,382,331	1,463,592	1,521,177
---------------------------------------	------------------	------------------	------------------	------------------	------------------	------------------

CITY OF OTHELLO
2021 Revenue & Expenditures
PARK & RECREATION RESERVE FUND 103

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	346,574	201,259	273,748	220,101	227,794	110,344
Farmers Mkt Grant				50,000		
RCO - Youth Athletic Fields					297,913	
Food makers incubator project						50,000
Investment Interest	1,185	1,489	2,988	3,713	920	1,180
Donation - Lions field					19,750	
TRS IN - from REET for Park Bathroom		100,000				
TOTAL REVENUES	347,759	302,748	276,737	273,814	546,377	161,524

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

Park Facilities - Professional Services (lions park planning/Bob Droll)			32,386		32,230	
Farmers Market - Professional Services			24,250	17,950	21,808	40,667
Repair & Maint (Park Plane)		9,000				
RCO - Youth Athletic Fields				28,070	454,486	
TRS. to GF - General						
TRS. to GF - Tennis Court		20,000				
Trs to GF - Skate Park	146,500					
TOTAL EXPENDITURES	146,500	29,000	56,636	46,020	508,524	40,667
ENDING FUND BALANCE	201,259	273,748	220,101	227,794	37,853	120,857
TOTAL	347,759	302,748	276,737	273,814	546,377	161,524

CITY OF OTHELLO
2021 Revenue & Expenditures
REAL PROPERTY RESERVE FUND 104

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	401,431	408,175	416,539	348,995	289,308	361,782
Park Mitigation Fee	4,750	5,125	33,700	13,750	97,605	50,000
Investment Interest	1,993	3,239	5,923	7,130	2,038	2,500
TOTAL REVENUES	408,175	416,539	456,162	369,875	388,951	414,282

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

Property Development			353	11,845		
Professional Services- Appraisal					3,475	
Property Purchase (Park)			10,000	68,721		
property purchase			96,814			
Backstop area refurb						20,000
TRS. to GF - General						
TOTAL EXPENDITURES	-	-	107,167	80,566	3,475	20,000
ENDING FUND BALANCE	408,175	416,539	348,995	289,308	385,476	394,282
TOTAL	408,175	416,539	456,162	369,875	388,951	414,282

**CITY OF OTHELLO
2021 Revenue & Expenditures
LEOFF RESERVE FUND 105**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	115,512	125,992	136,745	148,100	159,723	170,726
Investment Interest	480	753	1,356	1,622	790	1,010
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	125,992	136,745	148,100	159,723	170,512	181,736

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

TRS - expense						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	125,992	136,745	148,100	159,723	170,512	181,736
TOTAL	125,992	136,745	148,100	159,723	170,512	181,736

**CITY OF OTHELLO
2021 Revenue & Expenditures
FIRE DEPARTMENT RESERVE FUND 106**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	190,388	190,689	293,189	294,110	371,927	474,879
Investment Interest	302	500	921	2,818	2,207	3,000
Prior Year(s) Corrections						
Transfers-In (from Fund 001)				75,000	100,000	122,000
Transfer-In (from 135) (fire truck)	-					
Transfers-In (from Fund 140)		102,000				
TOTAL REVENUES	190,689	293,189	294,110	371,927	474,134	599,879

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

TRS. to GF - Capital/Fire Dept. SUV						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	190,689	293,189	294,110	371,927	474,134	599,879
TOTAL	190,689	293,189	294,110	371,927	474,134	599,879

**CITY OF OTHELLO
2021 Revenue & Expenditures
FUND 107 - WATER RESERVES**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	1,854,739	1,485,087	1,539,038	1,479,713	1,478,774	1,448,774
Investment Interest	12,348	13,951	11,186	17,178	11,335	14,500
Prior Year(s) Corrections						
TRS IN - General Purpose		600,000	86,500		400,000	80,000
TRS IN - Gen Facility Charges						
TRS IN - Wells Rehab/New						
TRS IN - Water Fund 401						
TOTAL REVENUES	1,867,087	2,099,038	1,636,724	1,496,890	1,890,109	1,543,274

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

Property Development			394	18,117	3,252	
Property Purchase			156,617			
General Facility Improvements						
Trs. To Main Street Project						
Trs - 401 Water Tower Maint prog	82,000					
Trs - 401 Water tower painting						
Trs - 401 water line improvements/overl	300,000	60,000				
Trs - 401 VFD		500,000				
TRS. to Water- Water Imprvmnts						
TOTAL EXPENDITURES	382,000	560,000	157,011	18,117	3,252	-
ENDING FUND BALANCE	1,485,087	1,539,038	1,479,713	1,478,774	1,886,857	1,543,274
TOTAL	1,867,087	2,099,038	1,636,724	1,496,890	1,890,109	1,543,274

**CITY OF OTHELLO
2021 Revenue & Expenditures
FUND 108 - SEWER RESERVES**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	5,961,585	6,847,074	7,346,872	7,484,090	8,856,504	9,908,145
Investment Interest	34,489	59,798	114,188	132,226	89,500	115,000
Prior Year(s) Corrections						
Receive loan repayment once RD loan received						
TRS IN - Sewer Fund 404	796,000	385,000	125,000	1,200,000	940,000	890,000
TRS IN - Equipment Reserves (Sewer F	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
TRS IN - Well #7 Payback						
TOTAL REVENUES	6,847,074	7,346,872	7,641,060	8,871,315	9,941,004	10,968,145

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

Property Development			353	14,812	3,177	
Interfund loan to Water (Interim for Well #3)						
Property Purchase			156,617			
TRS - Sewer Improvements						
TOTAL EXPENDITURES	-	-	156,970	14,812	3,177	-
ENDING FUND BALANCE	6,847,074	7,346,872	7,484,090	8,856,504	9,937,826	10,968,145
TOTAL	6,847,074	7,346,872	7,641,060	8,871,315	9,941,004	10,968,145

**CITY OF OTHELLO
2021 Revenue & Expenditures
SOLID WASTE RESERVE FUND 109**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	9,502	9,553	9,645	9,819	10,031	10,136
Investment Earnings	51	92	174	212	80	105
Prior Year(s) Corrections						
TOTAL REVENUES	9,553	9,645	9,819	10,031	10,111	10,241

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

TRS. to Main Street Project						
Trs to Solid Waste						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	9,553	9,645	9,819	10,031	10,111	10,241
TOTAL	9,553	9,645	9,819	10,031	10,111	10,241

**CITY OF OTHELLO
2021 Revenue & Expenditures
STREETS RESERVE FUND 110**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	204,725	205,805	207,689	211,234	215,544	200,235
Columbia Improvements - OHA						
Main & Cunningham Rd Improve.						
Columbia Improvements						
Investment Earnings	1,080	1,884	3,545	4,311	1,693	2,200
Prior Year(s) Corrections						
TRS IN - Streets						
TRS IN - Streets - Equipment	-	-				
TOTAL REVENUES	205,805	207,689	211,234	215,544	217,238	202,435

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

TRS to Street for Overlays						
TRS to Street						
TRS. TO STREETS FOR 14TH & MAIN						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	205,805	207,689	211,234	215,544	217,238	202,435
TOTAL	205,805	207,689	211,234	215,544	217,238	202,435

**CITY OF OTHELLO
2021 Revenue & Expenditures
DONATIONS FUND 111**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	8,588	6,028	1,922	4,820	2,642	1,444
Investment Interest					2	2
Othello Brochure Donations (NA)						
Shop With A Cop	1,440	714	2,966	1,686	3,225	800
Police Donations	5,000	1,600	1,732	5,000		
Shop With A Cop - Police Emees						
Christmas Float				500		
Shop With A Cop - Wal Mart		-				
Main St. Lighting Project						
Park and Rec (Skate Park)						
Donations for Dog Igloos						
TOTAL REVENUES	15,028	8,342	6,620	12,006	5,868	2,246

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

Christmas Float				951		
Law Enforcement-Supplies & Equip		5,000		3,775		
Shop-with-a-Cop Donations	1,500	1,420	1,800	3,522	3,571	2,000
PD Training Room				1,117		
Main St Lighting Project						
Skate Park						
Trs to General Fund - Skate Park	7,500					
TOTAL EXPENDITURES	9,000	6,420	1,800	9,365	3,571	2,000
ENDING FUND BALANCE	6,028	1,922	4,820	2,642	2,298	246

This
Page
Intentionally
Left
Blank

CITY OF OTHELLO
2021 Revenue & Expenditures
FUND 112 - CRIME PREVENTION

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	5,393	8,973	8,225	5,475	3,499	2,368
Investment Interest						
Prior Year(s) Corrections						
Law Enforcement Services	4,950	4,265	200	400		
Criminal Justice Training Class				3,750	3,150	3,150
Contributions	4,552	3,454	4,302	1,975		
Contributions (PD Van)					1,100	
Trs In from Public Safety (116)						10,000
TOTAL REVENUES	14,895	16,692	12,727	11,600	7,749	15,518

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

Explorers						
Office and Operating	1,452	140	170	143	331	1,000
Small Tools	-	1,726			-	1,500
Uniforms	2,074	291	954	1,156	-	2,000
Services			138		-	200
Miscellaneous/Dues	1,932	1,928	4,000	2,794	4,191	2,000
Total Reserves	438	-	-	-	-	-

National Night Out						
Office and Operating	27	4,382	1,990	3,608	81	2,000
Misc	-	-		400	1,000	
Total National Night Out	27	4,382	1,990	4,008	1,081	2,000

Crime Prevention						
Office and Operating						5,000
Criminal Justice Training Class					1,000	-
Total Crime Prevention	-	-	-	-	1,000	5,000

TOTAL EXPENDITURES	5,922	8,467	7,252	8,101	6,603	13,700
ENDING FUND BALANCE	8,973	8,225	5,475	3,499	1,147	1,818

CITY OF OTHELLO
2021 Revenue & Expenditures
FUND 113 - INVESTIGATION

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	73	2,754	2,627	6,299	5,182	5,103
Investment Interest						
Prior Year(s) Corrections						
Confiscated & Forfited Property	2,701	57	3,752	2,245	1,282	500
TOTAL REVENUES	2,774	2,811	6,379	8,543	6,464	5,603

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

Payment for services	-	183		876	1,098	1,500
Miscellaneous	20		80	2,485	503	2,000
TOTAL EXPENDITURES	20	183	80	3,362	1,601	3,500
ENDING FUND BALANCE	2,754	2,627	6,299	5,182	4,863	2,103

**CITY OF OTHELLO
2021 Revenue & Expenditures
GENERAL RESERVE FUND 115**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance					50,000	50,000
Investment Interest						
TRs in from (001) PD equipment				50,000		
Virtual servers TRS (1 of 2) from Gen						10,000
Virtual servers TRS (1 of 2) from Street						10,000
Virtual servers TRS (1 of 2) from Wtr						10,000
Virtual servers TRS (1 of 2) from Swr						10,000
Virtual servers TRS (1 of 2) from Sol Wst		-				10,000
TOTAL REVENUES	-	-	-	50,000	50,000	100,000

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

Supplies						
Services						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	50,000	50,000	100,000

City of Othello 2021



Payroll

2021 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	63,324.73	64,524.73	65,964.73	67,884.73	70,284.73
	Monthly	5,277.06	5,377.06	5,497.06	5,657.06	5,857.06
	40/hr/wk	30.44	31.02	31.71	32.64	33.79
Building, Planning Clerk / Assistant to the Mayor	Annual	44,364.08	45,564.08	47,004.08	48,924.08	51,324.08
	Monthly	3,697.01	3,797.01	3,917.01	4,077.01	4,277.01
	40/hr/wk	21.33	21.91	22.60	23.52	24.68
Finance Clerk (Trisha)	Annual	28,801.49	30,001.49	31,441.49	33,361.49	35,761.49
	Monthly	2,400.12	2,500.12	2,620.12	2,780.12	2,980.12
	25/hr/wk	22.15	23.08	24.19	25.66	27.51
Utility Billing Clerk	Annual	52,970.78	54,170.78	55,610.78	57,530.78	59,930.78
	Monthly	4,414.23	4,514.23	4,634.23	4,794.23	4,994.23
	40/hr/wk	25.47	26.04	26.74	27.66	28.81
Deputy City Clerk / Public Works Secretary	Annual	45,225.24	46,425.24	47,865.24	49,785.24	52,185.24
	Monthly	3,768.77	3,868.77	3,988.77	4,148.77	4,348.77
	40/hr/wk	21.74	22.32	23.01	23.94	25.09
Administrative Secretary (Police Department)	Annual	51,865.44	53,065.44	54,505.44	56,425.44	58,825.44
	Monthly	4,322.12	4,422.12	4,542.12	4,702.12	4,902.12
	40/hr/wk	24.94	25.51	26.20	27.13	28.28
Park & Rec Coordinator	Annual	57,222.00	Engineer Technician		Annual	92,705.76
	Monthly	4,768.50			Monthly	7,725.48
	40/hr/wk	27.51			40/hr/wk	44.57
Misc:			Year 1	Year 2	Year 3	
Building Inspector	Yr		\$ 63,672.48	\$ 65,875.55	\$ 68,078.62	
Park & Rec Assistant	Yr		37,440.00	39,520.00	41,600.00	
Seasonal	Hr		18.00	19.00	20.00	
EXEMPT POSITIONS						
City Administrator (See Mayor Salary)	Annual	See Mayor Salary, below	Community Development Director	Annual	96,126.30	
	Monthly			8,010.53		
	40/hr/wk			46.21		
City Clerk	Annual	64,000.00	Public Works Director	Annual	99,878.40	
	Monthly	5,333.33		Monthly	8,323.20	
	40/hr/wk	30.77		40/hr/wk	48.02	
Assistant Police Chief	Annual	105,924.96	I T Director	Annual	84,660.00	
	Monthly	8,827.08		Monthly	7,055.00	
	40/hr/wk	50.93		40/hr/wk	40.70	
Police Chief	Annual	109,140.00	City Engineer	Annual	127,500.00	
	Monthly	9,095.00		Monthly	10,625.00	
	40/hr/wk	52.47		40/hr/wk	61.30	
Finance Officer	Annual	121,760.68	Grant Writer	Annual	80,000.00	
	Monthly	10,146.72		Monthly	6,666.67	
	40/hr/wk	58.54		40/hr/wk	38.46	
Salary set by Ordinance Mayor Council Members	Annual	Monthly				
	153,644	12,803.67				
	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	48,756.00	50,472.00	54,720.00	58,968.00
	Monthly	4,063.00	4,206.00	4,560.00	4,914.00
	40/hr/wk	23.44	24.27	26.31	28.35

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	51,648.00	53,472.00	57,972.00	62,460.00
	Monthly	4,304.00	4,456.00	4,831.00	5,205.00
	40/hr/wk	24.83	25.71	27.87	30.03

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	59,484.00	62,448.00	65,580.00	68,856.00	72,300.00
	Monthly	4,957.00	5,204.00	5,465.00	5,738.00	6,025.00
	40/hr/wk	28.60	30.02	31.53	33.10	34.76

Teamsters % Increase (Serg.)		S - Step A 0-23 Mo.	S - Step B 24 + Mo.	Patrolman continued	P - Step E 61+Mo.
Sergeant	Annual	87,744.00	90,816.00		75,912.00
	Monthly	7,312.00	7,568.00		6,326.00
	40/hr/wk	42.18	43.66		36.50

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	46,128.00	48,432.00	50,856.00	53,388.00	56,064.00
	Monthly	3,844.00	4,036.00	4,238.00	4,449.00	4,672.00
	40/hr/wk	22.18	23.28	24.45	25.67	26.95
Lead Dispatcher	7.5%	Monthly				5,022.40

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	51,168.00	53,724.00	56,412.00	59,232.00	62,196.00
	Monthly	4,264.00	4,477.00	4,701.00	4,936.00	5,183.00
	40/hr/wk	24.60	25.83	27.12	28.48	29.90

NON-UNION POSITIONS
Parks & Recreation

Position	Year 1	Year 2	Year 3
Concession	\$13.69	\$13.79	\$13.89
Lifeguard	\$13.94	\$14.04	\$14.14
Lifeguard w/WSI	\$14.19	\$14.29	\$14.39
Assistant Manager	\$17.22	\$17.32	\$17.42
Manager	\$18.37	\$18.47	\$18.57

- 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.

Glossary



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 issued 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.

This

Page

Intentionally

Left

Blank



The End