

CITY OF OTHELLO



2023 ADOPTED BUDGET

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

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The City of Othello

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Telephone (509) 488-5686 Fax (509) 488-0102

MEMORANDUM

Date: March 1, 2023
From: Shawn Logan, Mayor
To: City Council Members
Re: 2023 Budget Message

For the past seventeen 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 2023. 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 \$52,013,224. Total expenditures are \$31,409,093 for a total ending fund balance of \$19,524,208.

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 \$1,990,000. Property valuations are estimated at \$683,837,756. 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 2023 budget reflects the first of three years under 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 4.5%, 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 2023 beginning fund balance for the General Fund is estimated to be \$1,400,775. New revenues are expected to be \$7,519,517 for total available resources of \$8,920,292. Total anticipated expenditures are \$8,303,179. The General Fund balance at the end of 2023 is anticipated to be \$617,113. 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 \$1,500. Capital expenses for Administration are \$180,464 mainly consisting of computer, network and camera system upgrades to city hall

The Police Department budget is 46% of the General Fund. In addition, the City will collect about \$385,000 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 officer, five new squad cars, and \$369,500 in new equipment for the Police Department

Fire Services in the General Fund total \$616,938, of which \$441,196 is contract services with Adams County Fire District #1. We also budget \$27,100 for expenses relating to our retired LEOFF 1 members. In 2021 we paid \$440,974 down for the purchase of a new fire truck. In 2023 we will pay the remaining \$146,991 for that purchase. These funds largely came from our Fire Reserve Fund which will end 2023 with a \$8,713 balance.

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 2023 budget will be larger than the 2022 budget. Capital projects for 2023 total include \$1,350,000 in grant funding for the Pride Rock Playground and Dream Courts basketball court renovations at Lions Park.

Mid-Columbia Libraries runs the library in the City of Othello. We maintain the building with a standard \$2,000 repair and maintenance budget. We also perform more extensive building repairs when needed. 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 2023 represents 9% of the total city budget. Anticipated beginning fund balance for the Street Fund is \$887,931; total new revenues are estimated to be \$1,645,137; total available resources are \$2,533,068. Approved expenditures for 2023 are \$2,175,028 for an anticipated ending fund balance of \$358,040. Street capital expenses for 2023 includes \$750,000 for a chip seal/seal coat project and \$450,000 for a Safe Routes to School project at the intersection of Scootney and 14th

The Street Reserve Fund will begin the year with a balance of \$219,232. Revenues include \$1,500 in interest earnings. No expenses are planned from this fund in 2022. This will leave an ending fund balance of \$220,732.

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 2023 is expected to be \$51,461, with new revenues of \$54,250, for total available revenues of \$105,711. Total budgeted expenditures are \$75,696 with an estimated ending fund balance of \$30,015 for 2023.

Real Estate Excise Tax Fund

The beginning fund balance for the REET Fund in 2023 is \$251,170, with anticipated revenues of \$120,300, for total available revenues in the Real Estate Excise Tax Fund of \$371,470. Total expected expenditures for 2023 are at \$250,000 for renovations at City Hall and Lions Park. The ending balance is expected to be \$121,470.

Water Utility Fund

Beginning fund balance in the Water Fund for 2023 is projected to be \$532,082. Total revenues are likely to be \$4,001,370 resulting in total available revenue of \$4,533,452. \$2,774,937 has been appropriated for operational expenditures, and \$1,504,464 for capital expenditures, leaving an ending fund balance of \$254,051. 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 2023 with a balance of \$9,822,453. Revenues consist of \$41,000 investment revenue. We have a \$150,000 transfer to the Water Fund for capital projects. Leaving a fund balance of \$9,713,453.

Sewer Utility Fund

2023 beginning fund balance for the Sewer Fund is \$600,774. New revenue is anticipated to be \$5,289,000, for a total of \$5,889,774 in available revenues. Appropriated expenditures are \$5,773,629 leaving an ending fund balance of \$116,145. The 2023 budget includes \$1,500,000 for a discharge extension/headworks project at the sewer treatment plant and \$1,500,000 for the sewer lining project. Transfers from the Sewer Fund include \$305,000 to the Sewer Reserve Fund for general reserves.

The Sewer Reserve Fund will begin the year with a balance of \$10,389,973. Activities in this funds net to a \$2,045,000 transfer to the Sewer fund for capital projects, leaving a 2023 ending fund balance of \$8,344,973 of which \$200,000 is emergency reserves.

Solid Waste Utility Fund

The Solid Waste Fund is estimated to have a beginning fund balance of \$476,173 in 2023. New revenues are projected to be \$1,773,059 giving this fund \$2,249,232 in available revenue. \$1,935,869 in expenditures has been appropriated for 2023, resulting in an ending fund balance of \$313,363. Current expenses for 2022 include Adams County landfill fees of \$750,000 and \$507,000 for contracted services with CDSI. Capital projects for 2023 contain \$55,000 for alley approach restoration.

Crime Prevention Fund

Beginning fund balance in the Crime Prevention Fund for 2023 is projected to be \$82. Total revenues are likely to be \$23,000 resulting in total available revenue of \$23,082. \$21,200 has been appropriated for operational expenditures, leaving an ending fund balance of \$1,882. This fund is intended to operate as its cash flows allow. There is no minimum fund balance for this fund.

Investigation Fund

2023 budgets \$10,000 for investigation related expenses. 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 2023 is estimated to be \$21,612,469. Total new revenues are \$3,070,424 and expenditures are \$5,911,140, leaving an ending balance of \$18,771,753. The lion share of this balance is from the Water (\$9,713,453) and Sewer (\$8,344,973) reserve funds.

Debt Service Funds

The City has the following Debt Service Funds and payments for 2023.

1. **Fund 220** - Public Works Trust Fund, Broadway (\$29,795) (final payment in 2026)
2. **Fund 225** - General Obligation Bond (2010), Main Street Construction Project (\$274,357) (final payment in 2031)

Summary

In summary, the 2023 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 2023.
4. Review comprehensive plan relative to growth of the City of Othello.

I hope that you will favorably consider the 2023 budget. Because the economic trends of our community, state and nation are ever changing, we must continue to manage the taxpayer's dollars with the utmost care and concern. With this in mind, we have limited expenditures where necessary and ask for expenditures only when needed. The compilation of the 2023 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 2023. 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 2023 budget.



Shawn Logan, Mayor

HOW DOES THE CITY PROCESS OR CREATE A LAW?

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



ISSUES OR CONCERN

CITIZENS CAN:

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

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



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

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



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

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

Staff Recommendation



City Council takes action or no action as appropriate.

YES VOTE

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

NO VOTE or NO ACTION

No change in current law.

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City Of Othello

2023 Adopted Budget

Budget Adopted: December 5, 2022



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

2022 – 2025

Council Members

Pos. #1 – Genna Dorow

2022 – 2025

Pos. #2 – John Lallas

2022 – 2025

Pos. #3 – Corey Everett

2022 – 2025

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

Administrator

Shawn Logan

City Clerk

Tania Morelos

Finance Officer

Spencer Williams

Chief of Police

Phil Schenck

Public Works Director

Curt Carpenter

City Attorney

Kelly Konkright

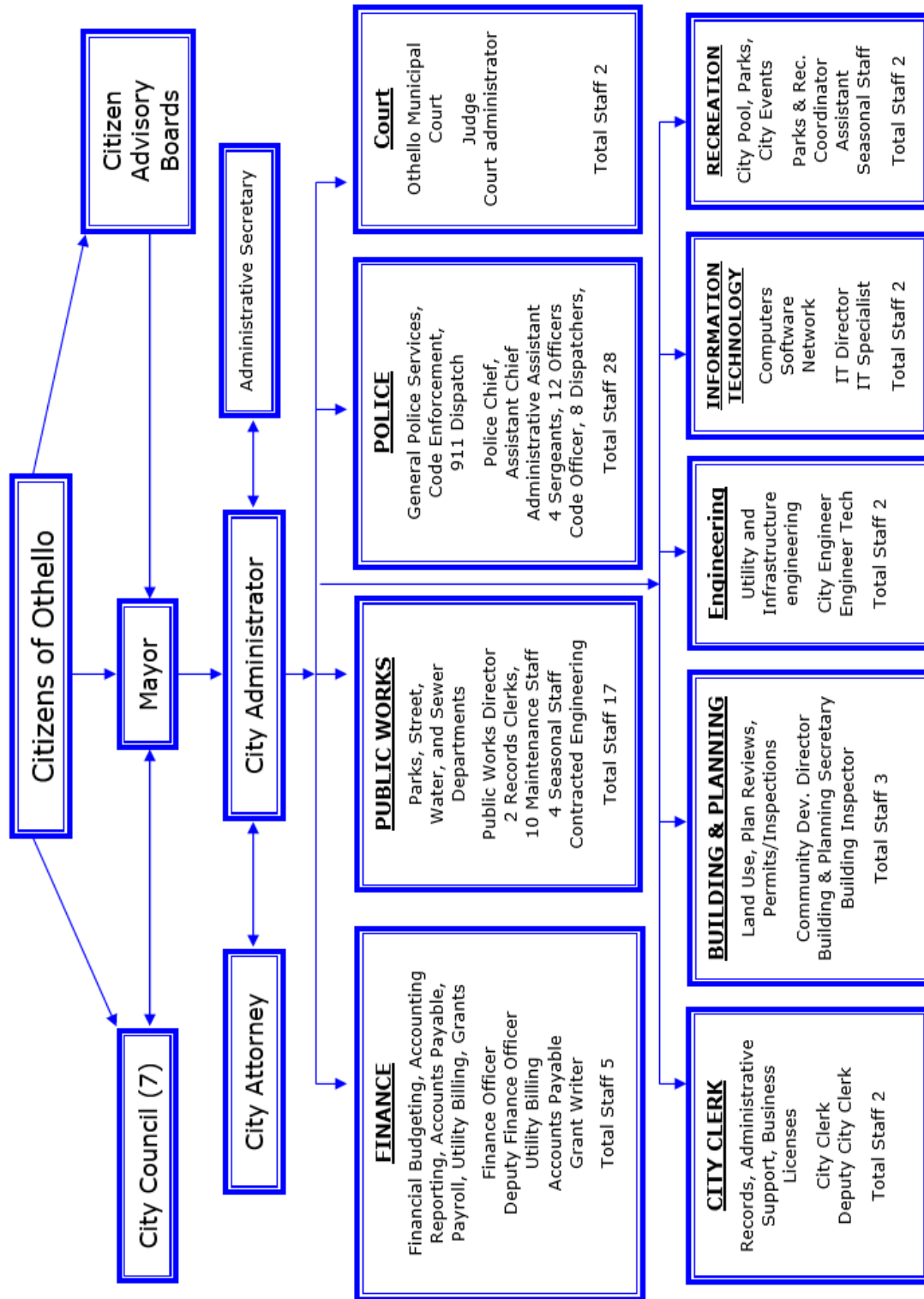
Community Development Director

Anne Henning

City Engineer

Shawn O'Brien

2023 ORGANIZATIONAL CHART



This year we added the Othello Municipal Court which includes 2 staff and other professional services.

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.: Genna Dorow
- Fire Dept. Representative: Duane Van Beek
- County Commissioner: Terry Thompson
- Police Dept. Representative: Doug Barger

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:

- Tom Haworth

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

- Daniela Gomez
- Joe Montemayor
- Stacie Garza
- 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
- Court Administrator Jessica Melo
- Councilmembers Jon Erickson, John Lallas, Genna Dorow
- Police Chief Phil Schenck
- Court: Judge, Prosecutor, Indigent Defense

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
- Daniela Voorhies
- Kevin Gilbert
- Staff: Community Development Director
Anne Henning and Secretary Zuleica Morfin
- 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: Curt Carpenter, Valerie Hernandez

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 8,903 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>
2022	8,903	20,989
2021	8,725	20,900
2020	8,549	20,613
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

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 64 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 17 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 13 full-time employees. 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 2022 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 2021, during the 2022 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 2023 Budget Development

July 22, 2022	Request to department heads for estimated revenue and expenditures
September 14, 2022	Revenue sources public hearing notice published.
Sept 27 - Oct 11, 2022	Council budget committee meetings.
October 3, 2022	Public hearing - 2023 revenue sources
November 2, 2022	Published notice of public hearing for 2023 – 2028 capital facilities plan.
November 2, 2022	Published notice of public hearing for proposed budget.
November 7, 2022	Budget workshop with full Council
November 9, 2022	Published notice of public hearing for proposed budget.
November 21, 2022	Proposed budget available to the public.
November 21, 2022	Preliminary budget and message due to City Clerk and Council.
November 28, 2022	Public hearing on 2023 budget
November 28, 2022	Public hearing for 2023 – 2028 capital facility plan.
December 5, 2022	Adoption of 2023 Ad Valorem Property Tax
December 5, 2022	Adoption of 2023 – 2023 capital facility plan.
December 5, 2022	Public hearing on proposed 2023 budget
December 5, 2022	Adoption of 2023 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
- ARPA 119
- 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:

- Complete Streets Project Fund 310
- 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:

- City Property Deposit Trust 621
- Agency Funds 631

Labor Relations

The City has 64 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, 2025. 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 2022-23 rates of contribution for the City and the employee:

Retirement Plan	City Contribution	Employee Contribution
LEOFF II	5.30%	8.53%
PERS II	10.39%	6.36%
PERS III	10.39%	5% - 15%

Labor Organizations

Operating Engineers Local No. 280
P.O. Box 807
Richland, WA 99352
10 Members

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

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City of Othello

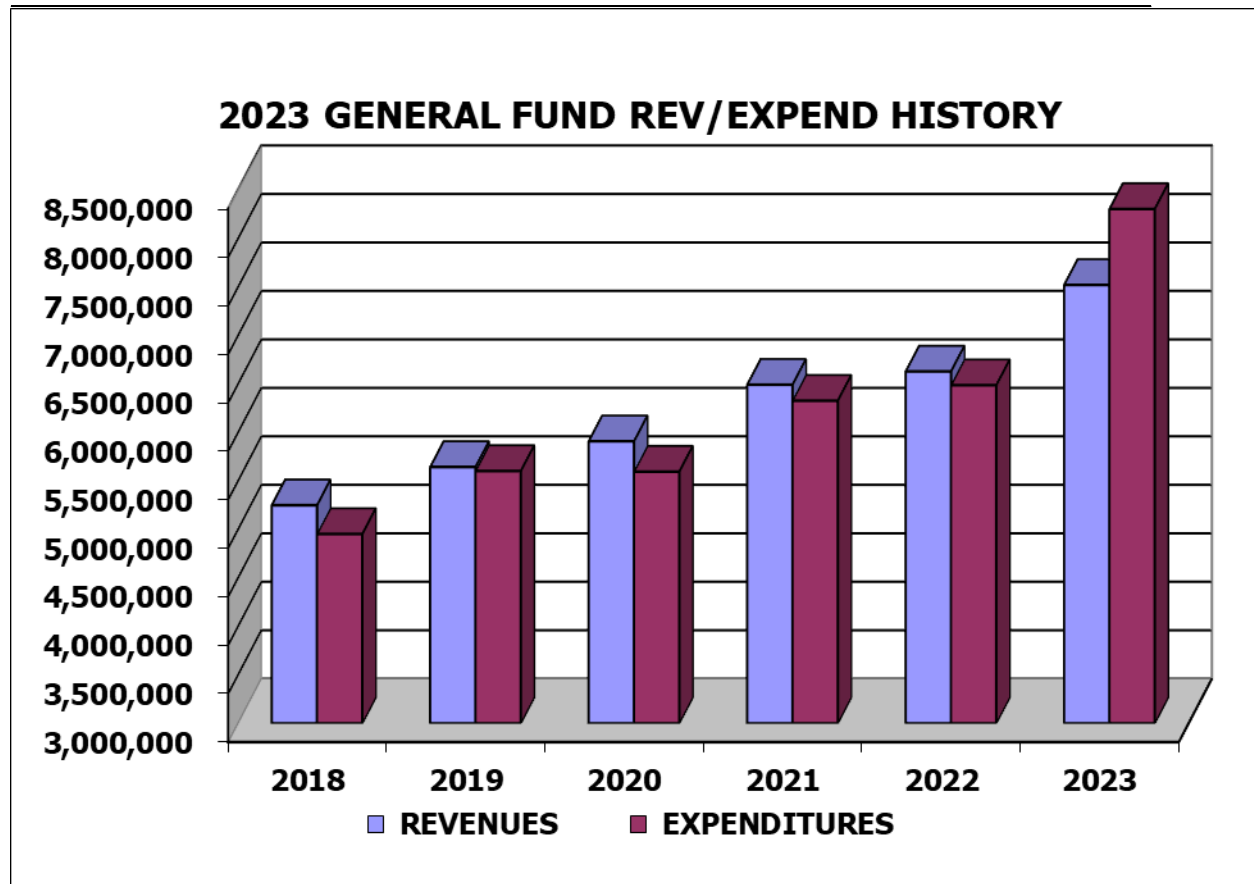


Departmental Budgets

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 1.790815163528 (city portion only) per thousand dollars of assessed valuation for collection in 2023. The assessed value of

property for 2022 is \$683,837,756 which is used to determine the 2023 property tax collections of \$1,994,000. 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 \$1,990,000 in sales tax dollars in 2023. This amount is shared

between the General and Street funds of the city.

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

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

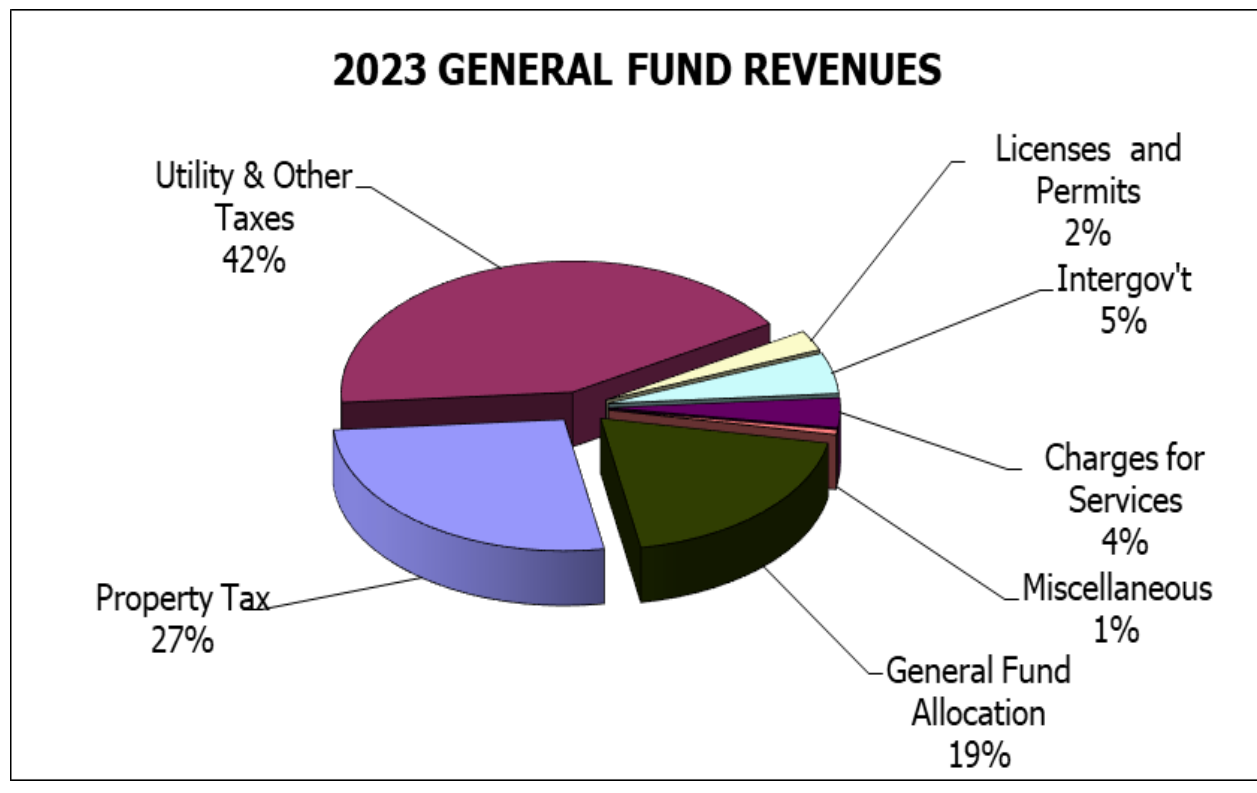
Intergovernmental Revenues:

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

Charges for Services: State law allows cities in Washington to recover charges for services. Currently the City of Othello charges fees for finger printing, plan reviews, reservation of shelters, swimming pool fees, ball field use, photo copies, etc.

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

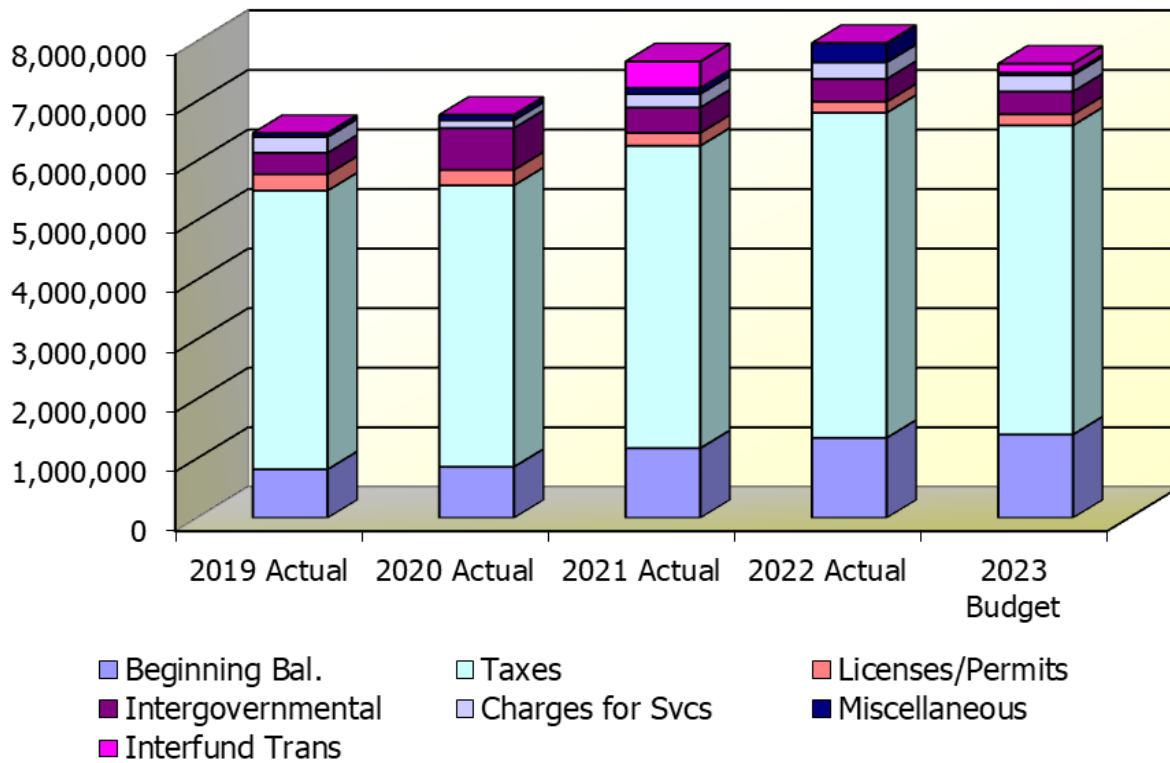
Interfund Transfers: Although Internal Transfers are not new revenues received by the City, they are new revenues received by a fund. Each transfer of funds has been authorized by the City Council and is shown as revenue into the receiving fund and expenditure out of the providing fund.



General Fund Revenue History

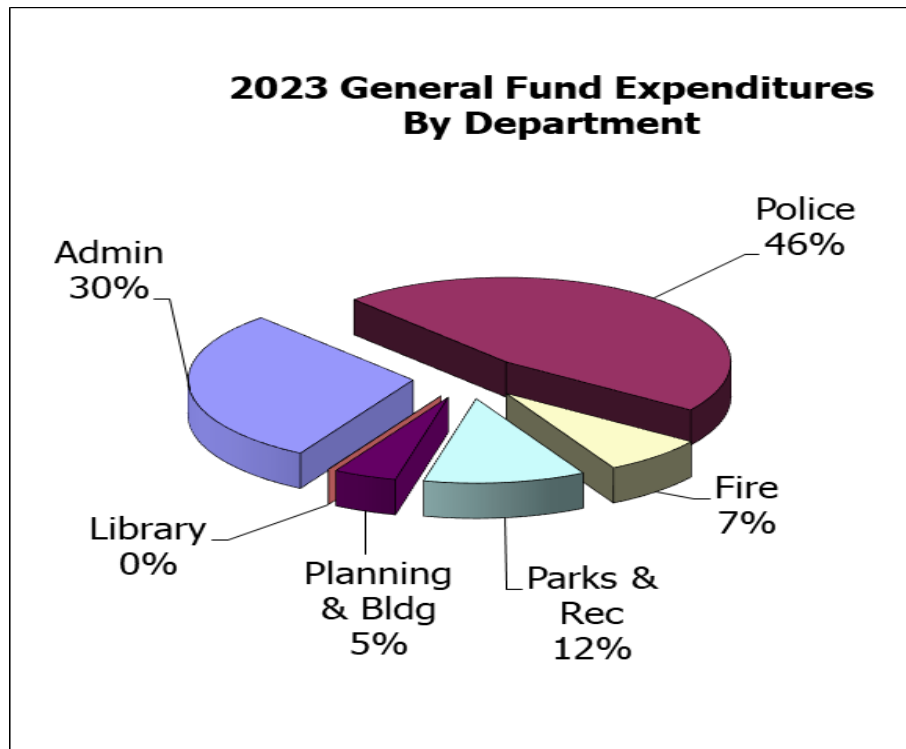
Revenues	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2022 / 2023 Chg. %
Beginning Bal.	816,545	858,522	1,171,691	1,344,790	1,400,775	4.16%
Taxes	4,679,484	4,724,794	5,076,301	5,457,573	5,190,016	-4.90%
Licenses/Permits	275,549	259,888	216,814	185,673	187,560	1.02%
Intergovernmental	358,835	702,248	426,337	382,641	379,281	-0.88%
Charges for Svcs	265,291	130,947	227,301	276,001	276,095	0.03%
Miscellaneous	62,752	88,642	102,146	324,873	44,000	-86.46%
Interfund Trans	0	0	440,974	0	146,991	0.00%
Total New Rev	5,641,911	5,906,520	6,489,872	6,626,762	6,223,943	-6.08%
Total Revenue	6,458,456	6,765,042	7,661,563	7,971,552	7,624,718	-4.35%

2023 GENERAL FUND REVENUE TRENDS



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, Deputy City Clerk, Finance Officer, Deputy Finance Officer, Utility Billing Clerk, Accounts Payable Clerk, Grant Administrator, Community Development Director, Building/Planning Secretary, Building Inspector, Engineer, Engineer Tech, and an Information Technology Director, IT Specialist, for a total full-time equivalent (FTE's) of 16 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 2022 the Administrative Department accomplished the following:

- | | |
|---|---|
| <ul style="list-style-type: none"> • Develop our Parks & Recreation department. • Permit Trax software implementation to streamline the building & planning process of the City. • Moved financial data to cloud-based system for enhanced security and ease of access. • Set up the new Othello Municipal Court (Hired a Court Administrator, Judge, prosecutor, public defender). | <ul style="list-style-type: none"> • Continue updates to the City website • Expanded the Credit Card capability of the city for utility payments and park and recreation events. • Hired a Grant Administrator to bring major improvement projects to the City of Othello. |
|---|---|

General Administration Operational Statistics

	2017	2018	2019	2020	2021	2022	% CHANGE
Utility Bills Issued	26,462	26,820	27,308	27,874	28,837	29,507	2.32%
Receipts Processed	13,164	14,302	12,571	9,105	9,285	9,105	-1.94%
AP transactions processed	1,709	1,673	3,101	2,901	2,869	3,347	16.66%
Payroll Checks Issued	558	504	419	247	345	403	16.81%
Payroll EFT Transactions	820	905	1001	1022	1040	1096	5.38%
Park Shelter Reservations	193	165	165	0	112	134	19.64%
Business Licenses Issued	758	972	1113	851	770	837	8.70%

Administration Goals

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

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

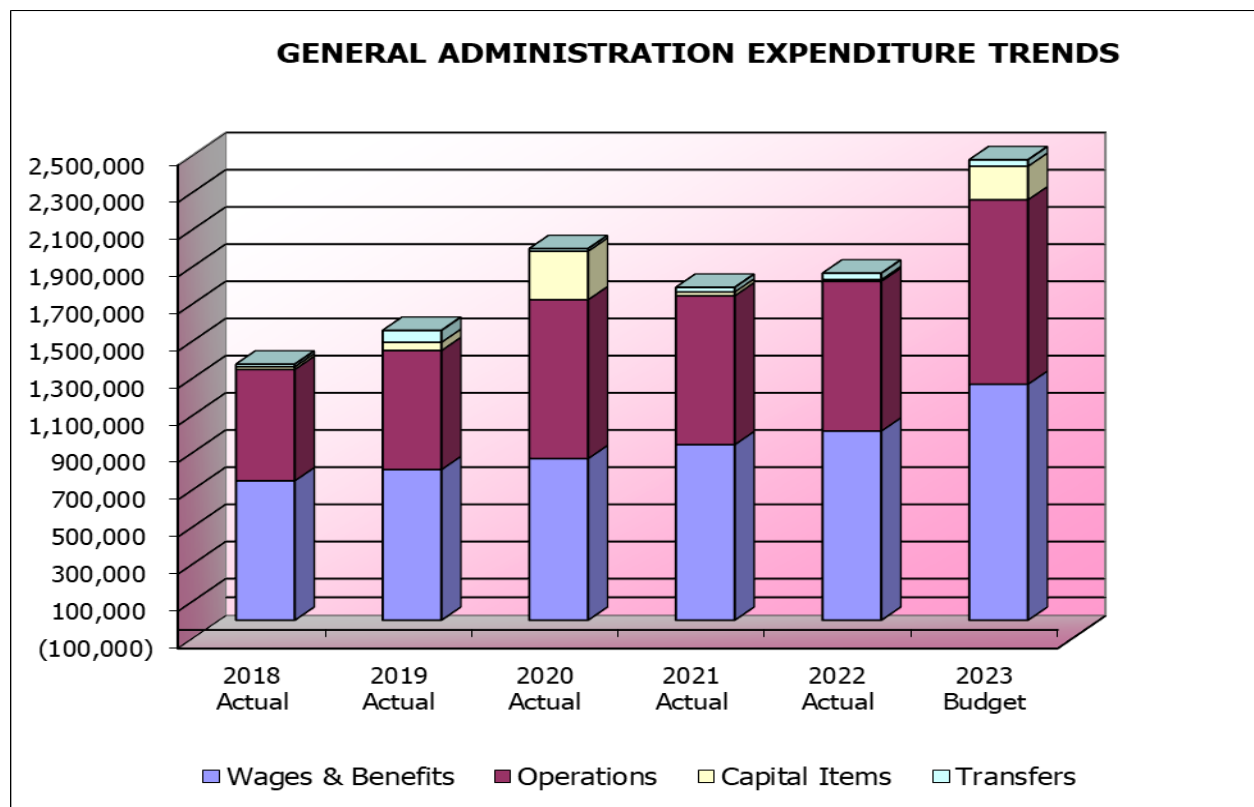
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| <ul style="list-style-type: none"> • Complete the physical setup of the Othello Municipal Court • IT upgrades around City Hall. Including upgrades to the network and city servers. • Review and update city personnel policy. | <ul style="list-style-type: none"> • Hire FCS Group to assist us in a water rate equitability study. • Continue professional development with administrative staff. |
|---|---|

General Administration 2023 Expenditures

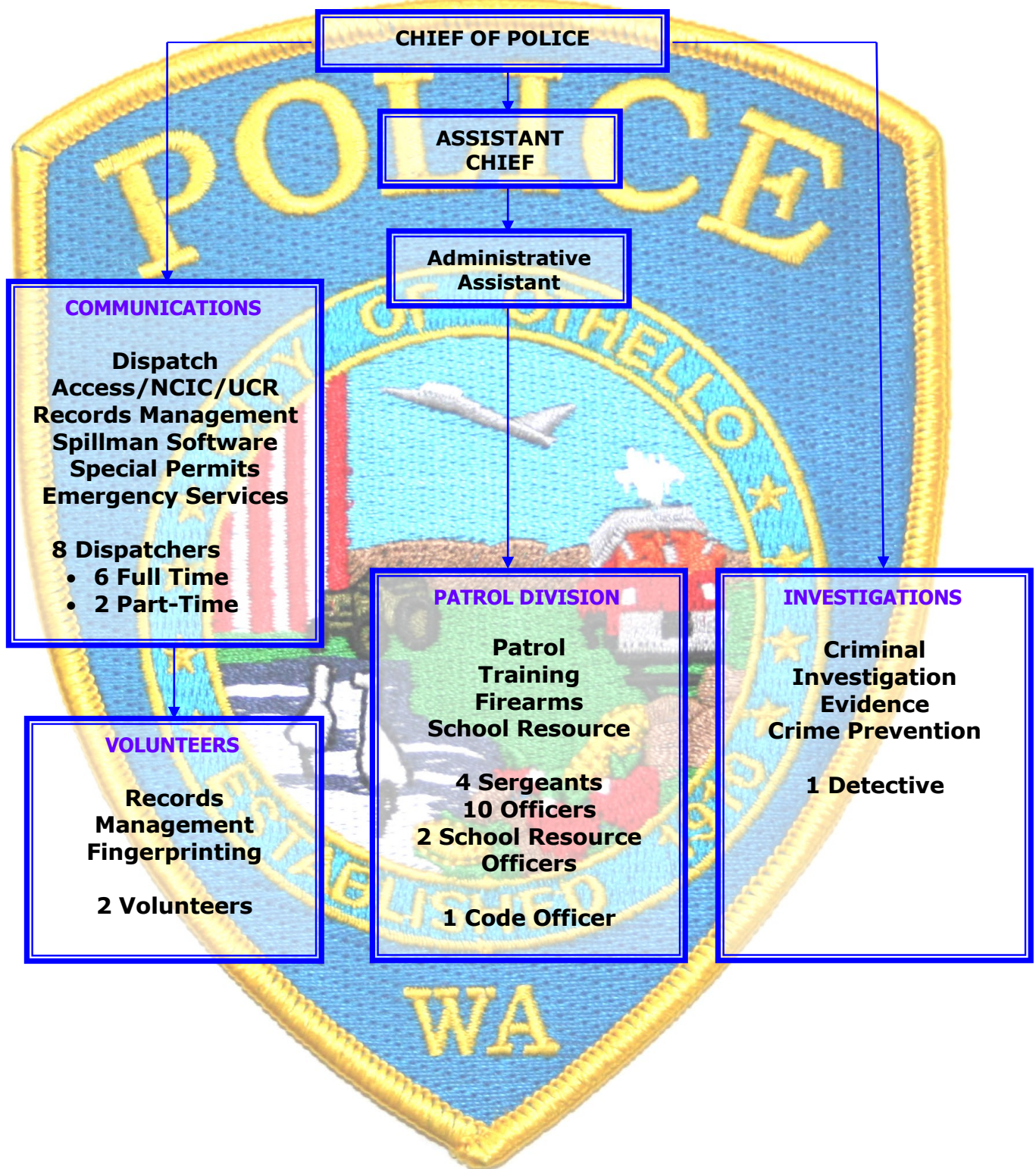
Because the General Fund is largely a service fund, the majority of the expenses in this fund are for payroll and related administrative costs. The implementation of the General Fund Cost Allocation Plan has centralized administrative payroll and operating expenditures, resulting in higher administrative 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 2022 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	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2022 / 2023 Chg. %
Wages & Benefits	749,905	810,160	869,247	944,369	1,017,504	1,269,348	24.75%
Operations	598,845	640,501	854,590	800,712	805,598	992,240	23.17%
Capital Items	14,631	44,242	260,998	20,707	8,966	180,464	1912.67%
Transfers	13,900	63,900	13,902	24,670	34,670	34,670	0.00%
Total	1,377,281	1,558,803	1,998,737	1,790,457	1,866,738	2,476,722	32.68%



Othello Police Department



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					
	2018	2019	2020	2021	2022
Activity:					
Calls	4545	4448	3990	4436	5150
Traffic Stops	1767	1990	2203	1854	1246
Citations:					
Criminal Non-Traffic	114	128	111	118	127
Criminal Traffic	215	215	237	151	122
Infraction Traffic	483	352	435	308	244
Select Incidents Types:					
Alarms	100	113	101	195	158
Animal Problems	244	284	179	169	243
Criminal Mischief	129	110	201	337	323
Disorderly	28	35	23	26	20
Domestic	43	49	69	66	93
Dui	73	51	37	30	24
Forced Fondling (Molest)	10	7	5	10	8
Juvenile Problem	70	98	56	140	151
Loud Noise/Nuisance	120	95	132	118	124
Suspicious Person	761	745	646	744	946
Traffic Accidents	226	242	190	221	271
Theft from Vehicle	22	16	16	5	8
Warrants Served (Adams)	87	74	34	28	26
Weapons Offense	21	21	8	7	11
Vehicle Prowl				30	85

UCR Crimes:					
Assault	87	75	59	79	97
Burglary	36	25	26	19	30
Robbery	1	1	2	2	1
Homicide	0	0	0	1	0
Theft	118	101	100	86	181
Motor Vehicle Theft	40	30	25	17	43
Crime Rate per 1000	67.7	62.4	60.6	73.3	NA

Police Department Goals for 2023

Training

- Provide 24 hours of training for all officers
- Provide 12 hours of training for all full-time dispatch
- Provide annual legal update to all officers
- Train 2 drone operators
- Train family reunification with schools

Upgrade Essential Equipment

- Purchase 5 new police vehicles

- Upgrade car cameras
- Explorer van
- Portable repeater for continuity of operations.

Maintaining Staff

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

Accreditation

- Maintain all Accreditation standards and supply proofs to files.

2023 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.

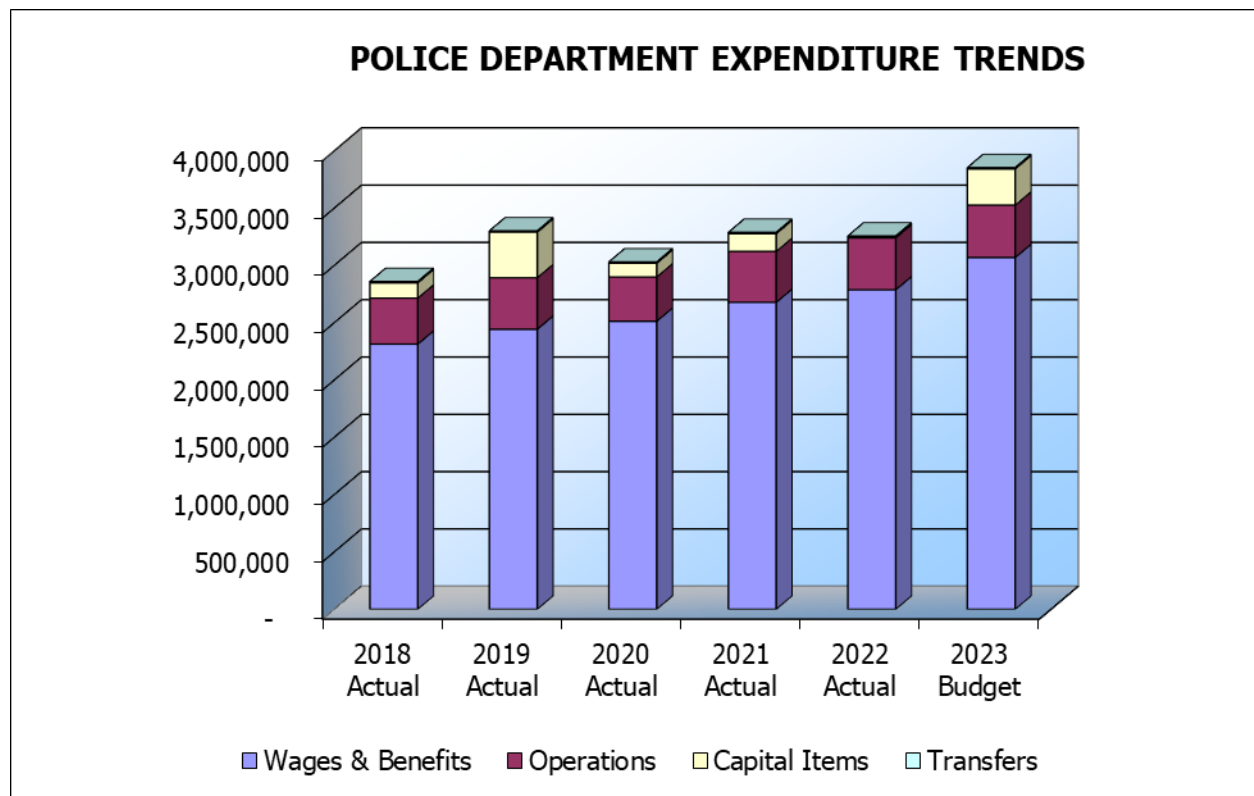
Code Enforcement

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	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2022 / 2023 Chg. %
Wages & Benefits	2,314,116	2,443,509	2,513,654	2,678,899	2,787,676	3,069,444	10.11%
Operations	401,217	449,592	386,184	443,738	453,774	457,300	0.78%
Capital Items	133,760	397,740	119,855	155,089	4,342	316,000	7178.57%

Transfers	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Total	2,859,093	3,300,841	3,029,693	3,287,727	3,255,792	3,852,744	18.34%



Fire Department Services

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

Adams County Fire District #5

Three commissioners support Adams County Fire District #5; Jay Weise, Doyle Pegram and Chad Smith. 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 2023 are to continue with fire safety inspection of all commercial business within the city limits including schools and care centers.

The City Administrator, Building Official and the Police Department work closely with the Fire District to insure compliance of fire and safety issues.

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

Since combining the Fire District and the City Fire Department, the department is able to offer

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

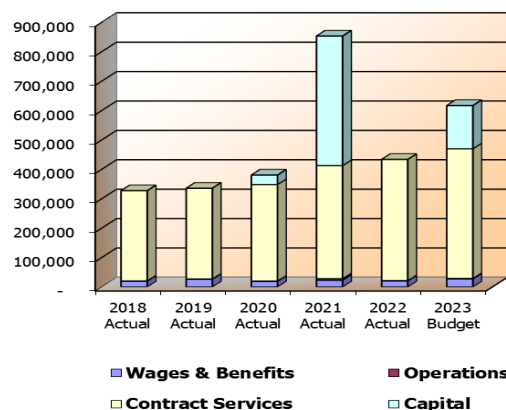
In 2022 Fire District No. 5 responded to 165 city call outs and completed 276 inspections and 44 reinspection's for the city.

Fire Department Expenditure History

Fire Department	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2022 / 2023 Chg. %
Wages & Benefits	19,445	26,062	18,981	22,807	20,438	27,100	32.60%
Operations	925	939	930	5,120	946	1,650	74.42%
Contract Services	306,908	308,769	328,273	384,604	412,333	441,196	7.00%
Capital			32,329	440,974		146,991	0.00%
Total	327,278	335,770	380,513	853,505	433,717	616,938	42.24%

Contracted services with Adams County Fire District #5 for 2023 will be approximately \$441,196. 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. In 2023 we are purchasing a new firetruck for \$587,965. In 2023 we also budgeted to spent \$195,000 on breathing apparatuses. We maintain a fire reserve fund to save for future equipment. The fire reserve fund ended 2022 with \$156,846.

FIRE DEPARTMENT EXPENDITURE TRENDS



Park & Recreation Department

The City of Othello was awarded the SEEK grant to begin the 2022 year. The staff has designed two Summer camps with unique opportunities in mind. The biggest earned portion of the SEEK grant was \$380,000 and was awarded to Othello based on a sports program we created that presents children with the opportunity to engage in physical activity while socially connecting with their classmates. During a 4-week period, kids of all ages can participate in sports camps that include learning fundamentals, scrimmages, and team building through football, soccer, baseball, softball, hockey, and basketball, all taught by Othello's very own sports celebrities. In addition to the sports camp, we will also be running a Special

Needs Summer Retreat with the \$55,000 portion of earned SEEK grant funds. During this retreat, special needs youth will be provided with learning activities, play days, and motor skill activities.

In 2022 we had many renovations happening at the Othello Community Pool. The Myrtha Pool Company came in to retrofit tiles, renovate the pool liner and reseal it before we reopened for the Summer.

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, and water aerobics. We are the home of our local swim team. The pool is open daily for public use and can be reserved for special occasions.

The Parks and Recreation Department has also expanded opportunities to the public by raising the Othello Junior Soccer cut-off age from 7 to 12 old. The location for our Youth Soccer program was moved to Taggares Park for the fall season and did not have to use two different locations

as they did in the spring 2022 season. This was a success regarding field space available to our 400 participants.

In 2021 the Lions Park ball fields were home to Othello Little League Opening Day. It was an amazing grand opening to the public and was home of multiple sports leagues throughout the year, including Othello Junior Soccer and NFL Flag Football.



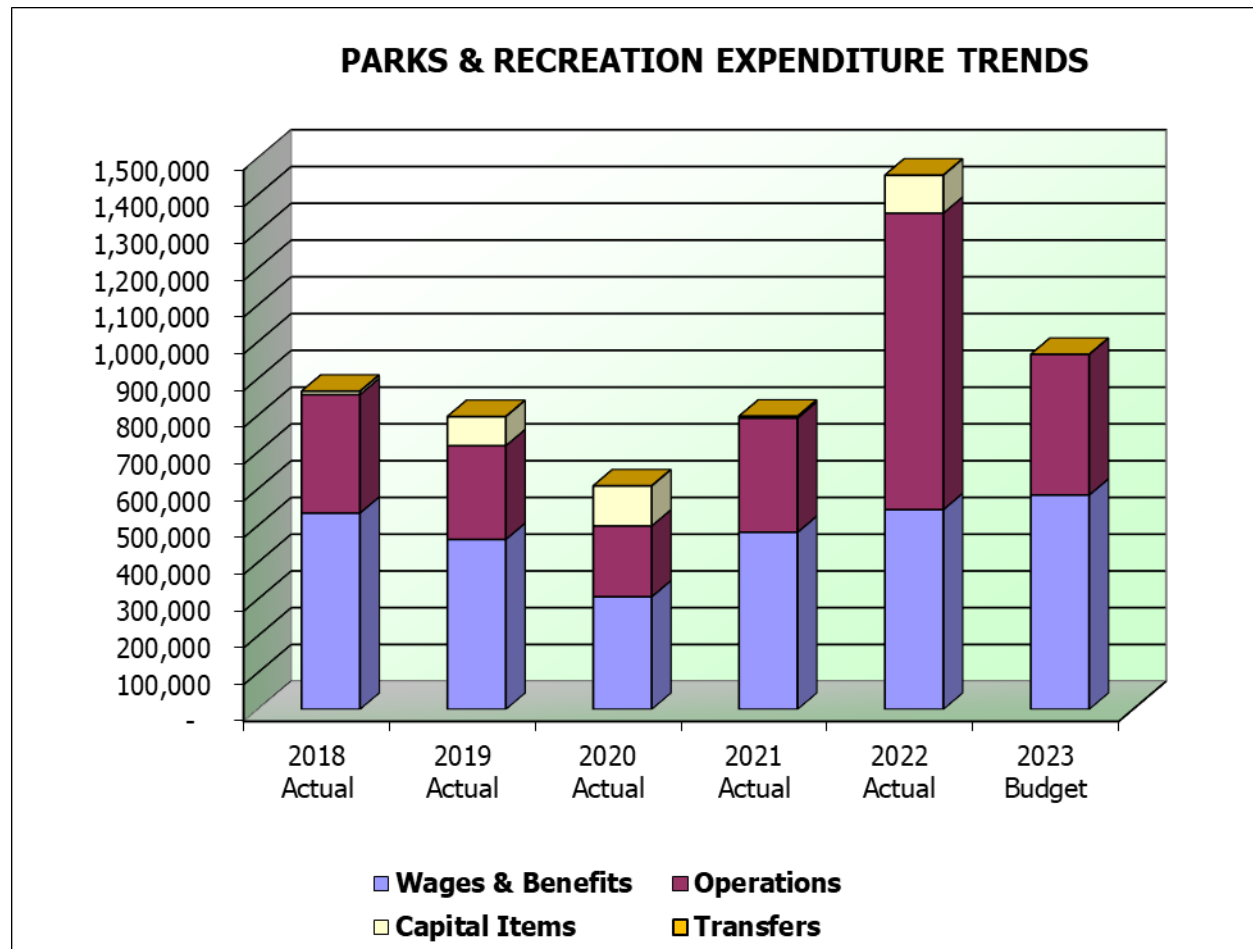
In 2020 we also applied for three other grants in the RCO program. The purpose of these grants is to bring improvements back into the city parks as needed. The city did

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 playground is. The third grant will bring an entirely 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 be ready for operation and community enjoyment by the Summer of 2023.

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.

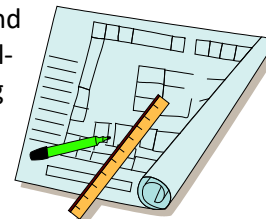
Parks & Recreation Department Expenditure History

Parks & Recreation Department	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2022 / 2023 Chg. %
Wages & Benefits	534,073	462,476	306,361	481,829	543,586	583,192	7.29%
Operations	322,219	254,884	192,741	310,538	806,342	382,456	-52.57%
Capital Items	9,025	79,094	108,858	5,005	103,236	-	0.00%
Transfers	-	-	-	-	-	-	0.00%
Total	865,317	796,454	607,960	797,372	1,453,164	965,648	-33.55%



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 and confirmed by City Council.



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.

2022 Accomplishments

- 165 permits were issued, on \$14.5M valuation
- 1387 inspections completed (Compared to 1206 in 2021, 1215 in 2020, and 702 in 2019)

	2020 Building Permits		2021 Building Permits		2022 Building Permits	
	Permits	Valuation	Permits	Valuation	Permits	Valuation
Commercial	2	\$373,644	8	\$1,673,980	4	\$230,436
Demolition	1	n/a	4	n/a	1	n/a
Foundation only	59	n/a	35	n/a	18	n/a
Garage/Shed	8	\$185,295	2	\$22,237	4	\$61,161
Mechanical	20	\$202,755	35	\$418,098	25	\$174,128 ¹
Misc Permits	4	\$51,100	2	\$550	4	\$93,261
Multi-family (new)	Included in New Residence		3	\$761,119	0	n/a
Residence (new)	85	\$14,474,594	-		-	-
Single family (new)	Included in New Residence		53	\$10,174,893	35	\$7,920,361
Accessory dwelling unit	First allowed by Ord. 1571 in Oct. 2021				2	\$65,294
Duplex	Included in New Residence		0	n/a	2	\$409,620

	2020 Building Permits		2021 Building Permits		2022 Building Permits	
	Permits	Valuation	Permits	Valuation	Permits	Valuation
Placement	7	n/a	2	\$500,000	3	n/a
Plumbing	1	n/a	4	\$14,998	5	\$57,287 ²
Pool	0	n/a	0	n/a	4	\$331,352
Porch/patio	16	\$108,398	14	\$153,457	7	\$77,746
Remodel/Addition	12	\$206,984	14	\$308,896	15	\$2,900,416
Roofing	45	\$716,098	46	\$904,237	27	\$2,108,091
Siding/Stucco	Not tracked separately		8	\$113,832	4	\$52,400
Sign	4	\$27,125	9	\$90,290	5	\$53,694
Year End Total	265	\$16,345,993	239	\$15,136,677	165	\$14,535,247
¹ Valuation for the 11 commercial permits only, we do not charge based on valuation for residential mechanical permits.						
² Valuation for the 4 commercial permits only, we do not charge based on valuation for residential plumbing permits.						

Notable projects finished in 2022:

- McCain processing addition & remodel (became official in 2022 when plat recorded)
- McCain office building remodel
- Cow Path Bakery (Remodel of former muffler shop)
- Burger King drive thru addition
- Lighthouse Community Center
- Fire repair of strip mall (601 S. 1st Ave)
- Beverly Aesthetics remodel of doctor office (1207 E. Main)

Notable projects started in 2022:

- STCU new location
- Remodel/addition/new equipment for carwash at 251 E. Main

Rental Licensing & Inspection Program

2022 Rental Licenses		
	2022	2021
Applications	87	70
Inspections	141	74
Approved sites	47	25
Approved units	78	40

- This is the second year of this program. We are still working on getting units licensed and inspected.
- This year, we worked with 29 known landlords to get their licenses, and were successful with 17. The remaining 12 landlords were turned over to Code Enforcement for the next steps of tickets and fines.

- Through a combination of letters and phone calls, we have been working to get landlords from application through the inspection and correction phases.

Land Use Permits			
Type of Action	2019	2020	2021
Notice of Application issued	10	8	4
Environmental Reviews	10	3	6
SEPA Exemptions	0	2	0
Boundary Line Adjustments approved	0	4	0
Preliminary Plats approved	3	1	2
Final Plats approved	4	4	1
Plats recorded	2	4	2
Annexations	1	0	0
Conditional Use Permits	1	0	0
Rezoning	1	Citywide	1
Zoning text changes	In progress	Citywide	2

Municipal Code, Standards, & Zoning updates

- Multi-Family Tax Exemption (MFTE) program was prepared in 2022 (adopted Jan. 2023). See discussion under Housing, below.
- Updates to OMC 17.20.030, Uses in Residential Zones, to address lots abutting 7th Avenue, since 7th is a collector street and has developed in a more commercial manner, despite the current residential zone. Rather than rezoning to Commercial and opening up the residential area to all commercial uses, the Planning Commission recommended and the Council adopted modifying the uses allowed in residential when adjacent to 7th Avenue to allow certain compatible commercial uses. (Ord. 1578)
- Provided input to City Attorney for update of OMC 14.56, Underground Utilities. (Ord. 1579)
- In 2022, the Planning Commission started or continued work on:
 - Street trees required by OMC 17.74, based on Council discussion related to Cow Path Bakery landscaping.
 - Timing of residential landscape installation (OMC 17.74).
 - Home Occupation Code (OMC 17.59), at the request of Code Enforcement Officer, since this code has not been updated since 1995 and there are conflicts.
 - Fence regulations (OMC 14.36), due to changes in the Public Works department that mean that fence permits will now go through Building & Planning.
 - Exploring a “sidewalk use license” or similar, in response to a business owner who asked about providing outdoor seating within right-of-way (abutting wall of building). The Othello Municipal Code does not address this issue, but many other cities do.

Housing

- Issued several permits for patio covers that increased total lot coverage to 37-38%. These covers were 10’ or 12’ deep by the width of the house. They would not have been allowed before the 2021 code changes that increased lot coverage from the previous limit of 35%.

- A local developer brought up that Spokane is considering provisions to support construction of more housing, and Othello should consider something similar. Researched and brought information to Planning Commission.
- \$25,000 Grant from WA Dept. of Commerce to implement a portion of the Housing Action Plan by exploring the state Multi-Family Tax Exemption (MFTE) program, which we used to hire a consultant to provide information, presentations, and a draft ordinance tailored for Othello. The Planning Commission worked on the ordinance over several meetings, including a public hearing in December that included testimony from other taxing districts who would be affected. Planning Commission's recommendation was forwarded to Council in Jan. 2023.

Parks & Recreation

- Public hearings and adoption of the updated Park Plan (Parks Element of Comp Plan). This plan was submitted to and accepted by RCO, which sets us up for the next 6 years of RCO funding applications.
- Reviewed and provided comments throughout the process on Othello's applications for RCO grants for Kiwanis spray park/lighting/trails (Local Parks & Land/Water Conservation Fund-LWCF) and futsal/lighting/restroom remodel (Youth Athletic Fields-YAF).
- Community Development Director served her first term on the statewide advisory committee for RCO Local Parks grants. Technical review (via Zoom), where the committee watched the presentations and provided feedback so proponents could improve their applications, was in June. Formal review (also via Zoom), where the committee scored the projects, was in August.
- RCO created a new grant program, "Planning for Recreation Access", to fund parks planning. In the absence of a Grant Writer, Community Development Director prepared 3 applications: for cultural resource reports, planning and designing Taggares Park improvements, and planning and designing a spray park (to be further along at the next grant cycle for construction funds). Grant rankings should be announced in late January 2023. Statewide, 99 projects requesting a total \$12.5M were submitted to RCO. Funding available is expected to be \$3M.
- RCO invited Community Development Director to be on the Technical Work Group for the Community Outdoor Athletic Facility Fund, to advise on how to write rules to determine how to award these funds. First round of comments was in November.
- Provided information to Finance Officer on the Parks Capital Facilities Plan (CFP) that was adopted earlier in 2022 as part of the Park Plan update, so these projects could be incorporated into the overall CFP for the 2023 budget.

Transportation

- QuadCo awarded us planning funds for an Active Transportation Plan (walk/bike/non-motorized). Worked with City Engineer on Scope of Work and budget and became the primary contact for the consultant as they prepared drafts and worked on the Plan. Coordinated with Active Transportation Plan consultant on public engagement, discussed with Planning Commission.
- To gather public input for the Active Transportation Plan, the consultants provided a draft survey for us. Because the folding machine can only accommodate 1 sheet along with the utility bills, we had to find a month without any other bill inserts. The only opportunities to mail a

survey with utility bills before the end of the year were June and July, so we scrambled to get the survey ready for the June 30 mailing, while being sure to get input from the Planning Commission on the questions. Former Grant Administrator formatted the survey, translated into Spanish, created QR codes, and set up English and Spanish versions in Survey Monkey. Administrative Assistant Brianna Garza printed the copies, and Utility Billing Clerk Bonnie Valdez folded and mailed them with the June bills.

- Held an in-person event for the Active Transportation Plan with the consultant outside Walmart on Friday, July 8, 2:00-6:00 PM. We had paper copies of surveys (English/Spanish), QR codes for those who wanted to take the survey online, and display boards (Spanish translations by Deputy Clerk Yvonne Hernandez) for discussion and notes. It was a challenge to arrange Spanish-language coverage (2 front office staff were out of the office that day, utility bills were due that Sunday so City Hall was very busy, and All-Star registrations needed to be delivered to Des Moines in person that same day), but our team pulled together like they always do and divided up the workload. Former Grant Writer/Administrator Thalia Lemus, Public Works Records Clerk Assistant Jezlenn Valdez, Deputy Finance Officer Jackee Carlson, and City Clerk Tania Morelos all participated in the event. We collected 39 surveys and had a lot of good conversations with members of the public about walking and biking.
- We received over 200 total responses to the survey. Results were provided to the consultant who used the information in drafting the Plan.
- Discussed consultant's draft goals and policies for the Active Transportation Plan with the Planning Commission in October. Planning Commission reviewed drafts of the Plan in November and December.
- Othello School District asked for assistance from City staff in reviewing High School bus drop-off locations and pedestrian traffic across Juniper. Engineering, Public Works, Police, and Planning met with them several times and providing suggestions about how to improve safety.
- Othello School District asked us to update the Walk Routes Map the City prepared for them a few years ago. They needed an official committee for the map, so Community Development Director attended the committee meeting. City Engineering prepared the updated map.

Website

- Created webpage for [MFTE program](#) (Multi-Family Tax Exemption).
- Created webpage for the [Active Transportation Plan](#), with links for how to comment on the draft. Created a [comment form](#) for the Plan.
- Added [Citizen Connect](#) link to [Building & Planning Dept](#) page (left menu) for getting information on building permits.
- Finalized [Park Plan Update](#) page now that it has been adopted.
- Updated [Parks & Trails Map](#) to 2022 version.
- Updated the [Comprehensive Plan](#) document online to incorporate the new Park Element as well as other changes adopted in the last few years (2020 Land Use Map, 2021 Street Classification Map, 2022 recent Capital Facilities Plan)
- Updated [Council Meeting Schedule](#) page, added links to the calendar and agendas.
- Updated [Public Works](#) and [Engineering](#) pages several times over the course of the summer to reflect staffing changes.

- Staff works to keep the [Building & Planning](#) pages up-to-date and user-friendly, including:
 - The [Long Range Planning](#) page's list of ongoing and upcoming projects.
 - [Rental Housing Licensing & Safety Inspection Program](#) page to provide all the information in one place, including the application, inspection checklist, and tenant notification.
 - [Housing Action Plan page](#)

Staffing

- Our new Permit Tech started in February 2022. This was the first year in a few that we were fully staffed for most of the year.
- Building Inspector gathered quotes, met with contractors, and worked on the layout for the City Hall/Court remodel. This included a site visit to Sunnyside to look at court set up.
- Building Inspector managed the City Hall/Court remodel, painting, carpeting, temporary office relocation, etc. This project took most of the second half of the year.
- In October, the front offices of City Hall were painted and carpeted, so staff had to work from other locations, such as conference rooms and the Police front counter. Much moving, arranging, packing, and unpacking needed.
- Permit Tech Zuleica Morfin participated in the Othello High School Career Showcase along with about 7 other City Hall staff.
- Helped review applications for Parks & Recreation Coordinator and Assistant.
- Provided input into interview questions for Parks & Rec Coordinator.
- Assisted with revised job descriptions for Public Works Director, Engineering Technician, and Grant Writer/Administrator.
- Helped review applications and was part of the interview team for the Grant Writer/Administrator.
- Community Development Director continues to serve on the boards of the Washington City Planning Directors Association and the Planning Association of Washington.

Technology

- We continue to request refinements of our Permit Trax program for building and land use permits when we realize something could be done better. The Permit Trax company is always very accommodating and prompt in making updates. In November, we added to the list of inspections that are automatically added when various permit are generated. As part of this, Deputy Clerk Yvonne Hernandez and Deputy Finance Officer Jackee Carlson provided updated translations for the building permit inspection descriptions.
- Through Permit Trax, applicants can log into the [Citizen Connect](#) portal to schedule inspections, check inspection results, and see information on permits. Members of the public can use the link to see current and past permits.
- Have started the process to be able to take permits online through Citizen Connect.

Development Projects

- Worked with a small proposed project that wanted to use an alley for part of their traffic flow, but did not want to pay the cost for improving the whole length of the alley. We prepared and

translated a letter to the abutting property owners, to see if there was any interest in forming an LID for improving the alley.

- Several meeting with Adams County and their consultants for the proposed Evidence Facility adjacent to the Sheriff's office. The site is unplatted, and the code requires street and utility improvements. Discussed the requirements and process to build or defer the improvements.
- Several meetings with developers about a potential master planned development. Developer also attended the September Planning Commission meeting to introduce himself and his ideas.

Annexation

- Completed annexation of 4 city-owned properties (Taggares Park, Well 8, old dog pound, canal ROW).

General

- Discovered that the irrigation facilities south of the McFarland ballfields had never been dedicated to the City as required on the plat. This required tracing through the process that was followed from plat application in 2007 to plat recording in 2015. Finished the process by working with the land owner, presented to Council for formal acceptance, and filed the paperwork with Adams County (quit claim deed for Tract A, Ashwood Notch 4).
- West lagoons of the Wastewater Treatment Facility were not shown as owned by the City. Found deed, provided it to Adams County Assessor's office and had Map Sifter updated.
- Worked with Othello Housing Authority on their request for City utilities outside city limits if they can't get service directly from Adams County Water District #1. Worked with the county to try to make sure of what is needed. Presented to City Council.
- Adams County Planning Commission has started holding meetings again to discuss development around Othello. We worked on the transportation system, incorporating Othello's street classifications for the surrounding area, and updating the County Industrial code, trying to keep it consistent with the requirements inside the city, for an easier transition as areas are annexed.
- Once fence permits started to go through City Hall instead of Public Works, worked with front office staff on how to take in and process these permits. We use the Permit Trax software we also use for building permits to route and track these new types of permits.
- Meeting/conversations/emails with contractor for rail spur updates at CHS bean plant. Determined exempt from wetland regulations and from SEPA.
- Mayor & Community Development Director were some of the presenters for AWC's Sept. Elected Officials webinar: "Squirrely Planning Issues: Cracking the Zoning Nut". Our presentation focused on the process Othello has used to update various parts of the zoning code, and lessons that might apply to other jurisdictions, starting with an involved and dedicated Planning Commission, keeping the Council in the loop as the Commission does their work, and the importance of flexibility by both Council and Commission to get to a good end result.
- Reviewing updates/corrections to Zoning Map being prepared by Engineering.

Training

- Open Public Meeting Act/Public Records Act training by Assistant Attorney General Morgan Damerow at the May 2 City Council meeting.

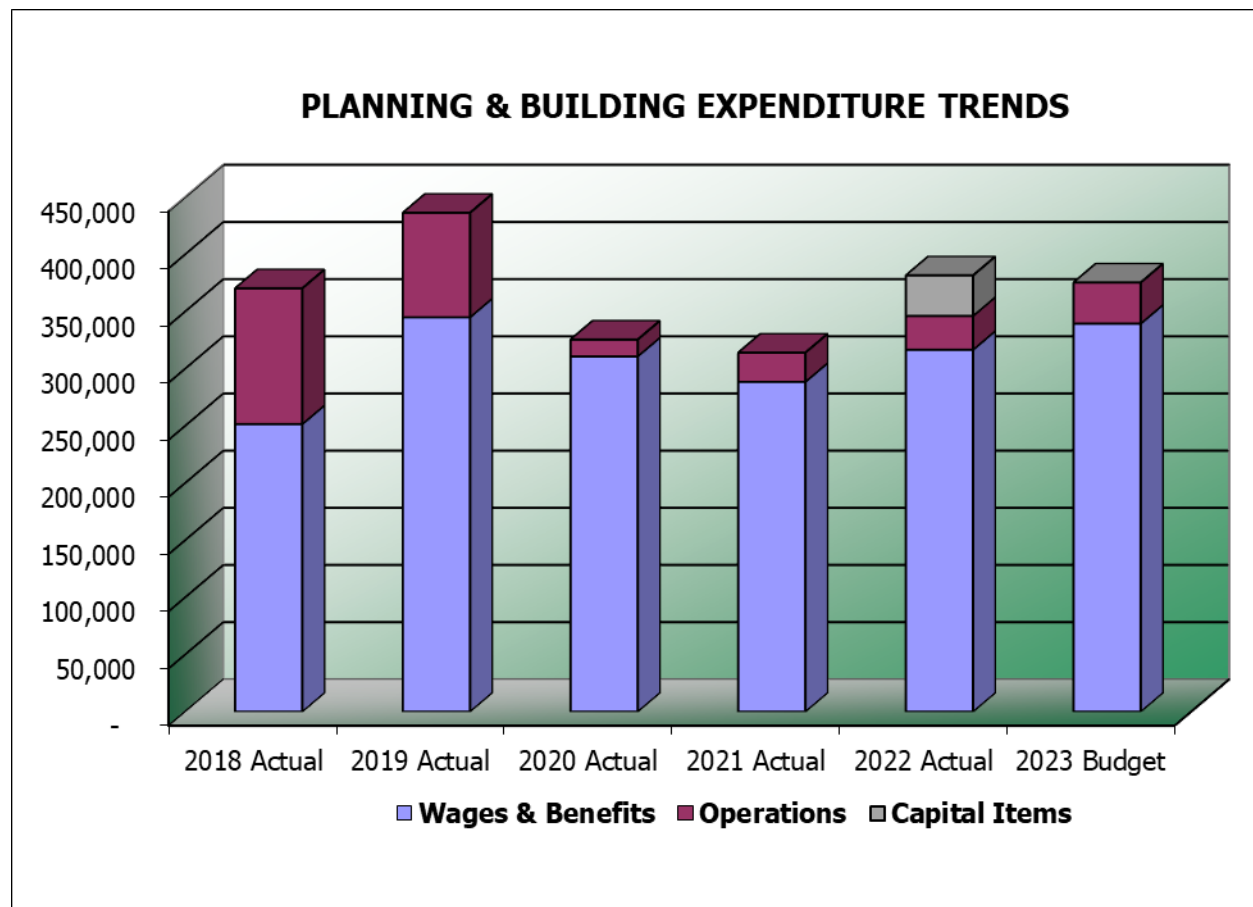
- Public Records Act training for staff by Assistant Attorney General Morgan Damerow in July.
- Building Inspector attended 1-week International Code Council training in March and Washington Association of Building Officials training on the International Existing Building Code in October.
- Community Development Director attended Inland Empire Section of the American Planning Association Conference in June and Washington City & County Planning Directors Conference in September.

2023 Goals

- Set up system so all building permits can be applied for online.
- Finish update of 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	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2022 / 2023 Chg. %
Wages & Benefits	251,613	345,058	310,799	288,571	316,632	339,477	7.22%
Operations	91,381	14,711	25,508	29,588	35,970	38,150	6.06%
Capital Items				35,423	-	-	0.00%
Total	342,994	359,769	336,307	353,582	352,602	377,627	7.10%



Othello Library

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

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

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

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

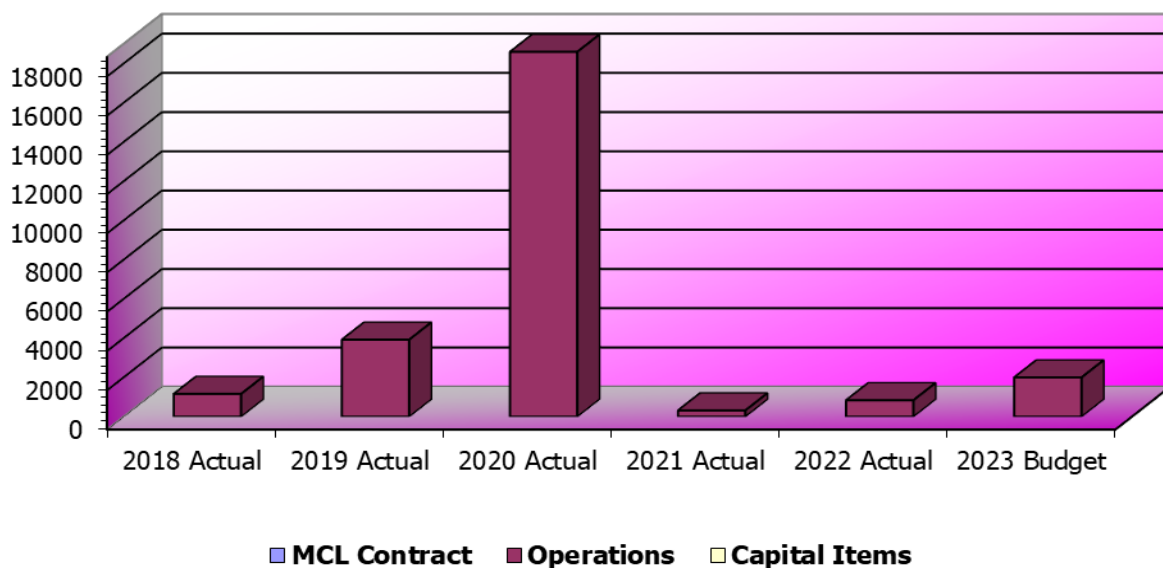
In 2019 and 2020 we budgeted significant dollars for repairs to the library building (\$18,000 for HVAC repairs \$19,000 (REET) for an electrical upgrade & \$35,000 (REET) for a new roof).



Library Expenditure History

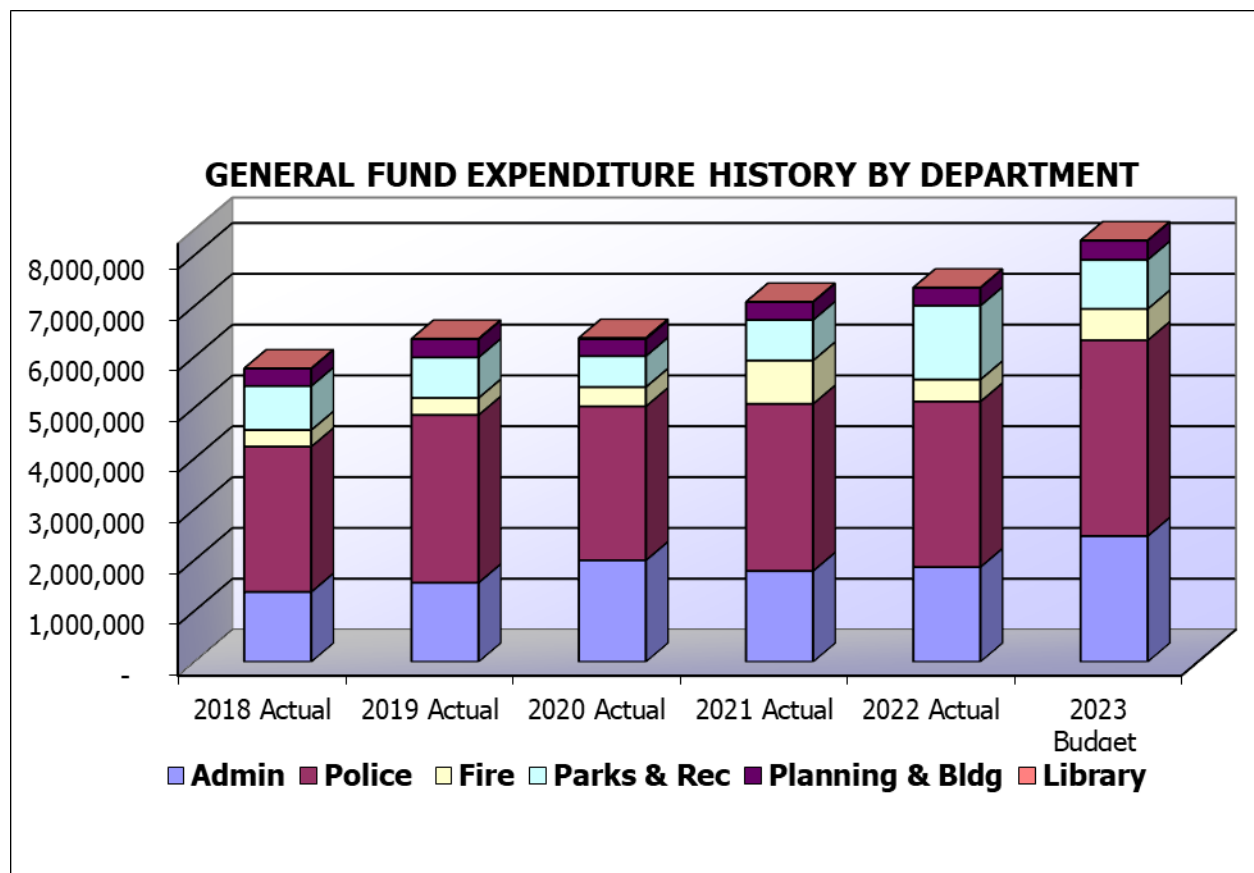
Library	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2022 / 2023 Chg. %
MCL Contract							0.00%
Operations	1,159	3,925	18,599	318	838	2,000	138.64%
Capital Items							0.00%
Total Library	1,159	3,925	18,599	318	838	2,000	138.64%

LIBRARY EXPENDITURE TRENDS



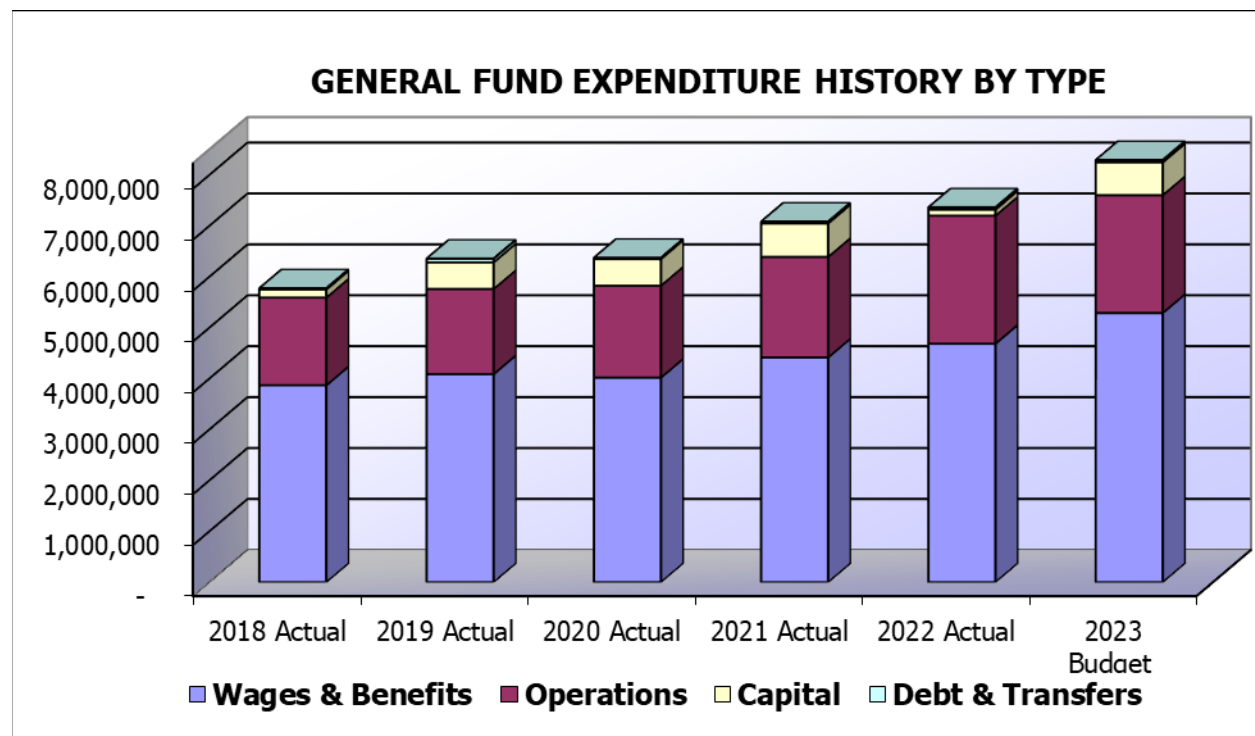
General Fund Expenditures Summary by Department

General Fund Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2022 / 2023 Chg. %
Admin	1,377,281	1,558,803	1,998,737	1,790,457	1,866,738	2,476,722	32.68%
Police	2,859,093	3,300,841	3,029,693	3,287,727	3,255,792	3,852,744	18.34%
Fire	327,278	335,770	380,513	853,505	433,717	616,938	42.24%
Parks & Rec	865,317	796,454	607,960	797,372	1,453,164	965,648	-33.55%
Planning & Bldg	342,994	359,769	336,307	353,582	352,602	377,627	7.10%
Library	1,159	3,925	18,599	318	838	2,000	138.64%
Total	5,773,122	6,355,562	6,371,808	7,082,960	7,362,851	8,291,679	12.62%
Ending Bal.	816,545	858,523	1,171,621	1,346,473	1,486,206	617,113	-58.48%



General Fund Expenditures Summary by Type

General Fund Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2022 / 2023 Chg. %
Wages & Benefits	3,869,152	4,087,265	4,019,042	4,416,475	4,685,836	5,288,561	12.86%
Operations	1,722,654	1,673,321	1,806,825	1,974,617	2,515,801	2,314,992	-7.98%
Capital	157,416	521,076	522,039	657,197	116,544	643,455	452.11%
Debt & Transfers	23,900	73,900	23,902	34,670	44,670	44,670	0.00%
Total	5,773,122	6,355,562	6,371,808	7,082,960	7,362,851	8,291,679	12.62%



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 will receive the following amounts in 2023.

Organization	2023 Allocation
Othello Community Museum	\$ 2,336
Othello Holiday Committee	\$ 4,686
Chamber of Commerce	\$ 13,486
Old Hotel	\$ 6,986
Rodeo	\$ 9,586
All City Car Classic	\$ 2,836
Othello Fair Association	\$ 6,986
Sandhill Crane Festival	\$ 9,886
Coulee Corridor Project	\$ 1,536
Latino State Championship	\$ 4,186
Othello Rod & Gun Club	\$ 3,186
Christmas firework display	\$ 10,000
2022 Total	\$ 75,696

Tourism Fund 2023 Revenue and Expenditures

Tourism Fund 114	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	'22 vs '23 Inc./Dec.
Beginning Bal.	41,157	44,430	39,769	46,966	63,454	51,461	-18.90%
Revenue	50,123	48,839	46,178	66,288	69,627	54,250	-22.08%
Expenditures	46,850	53,500	38,982	49,800	69,657	75,696	8.67%
Ending Balance	44,430	39,769	46,965	63,455	63,424	30,015	-52.68%

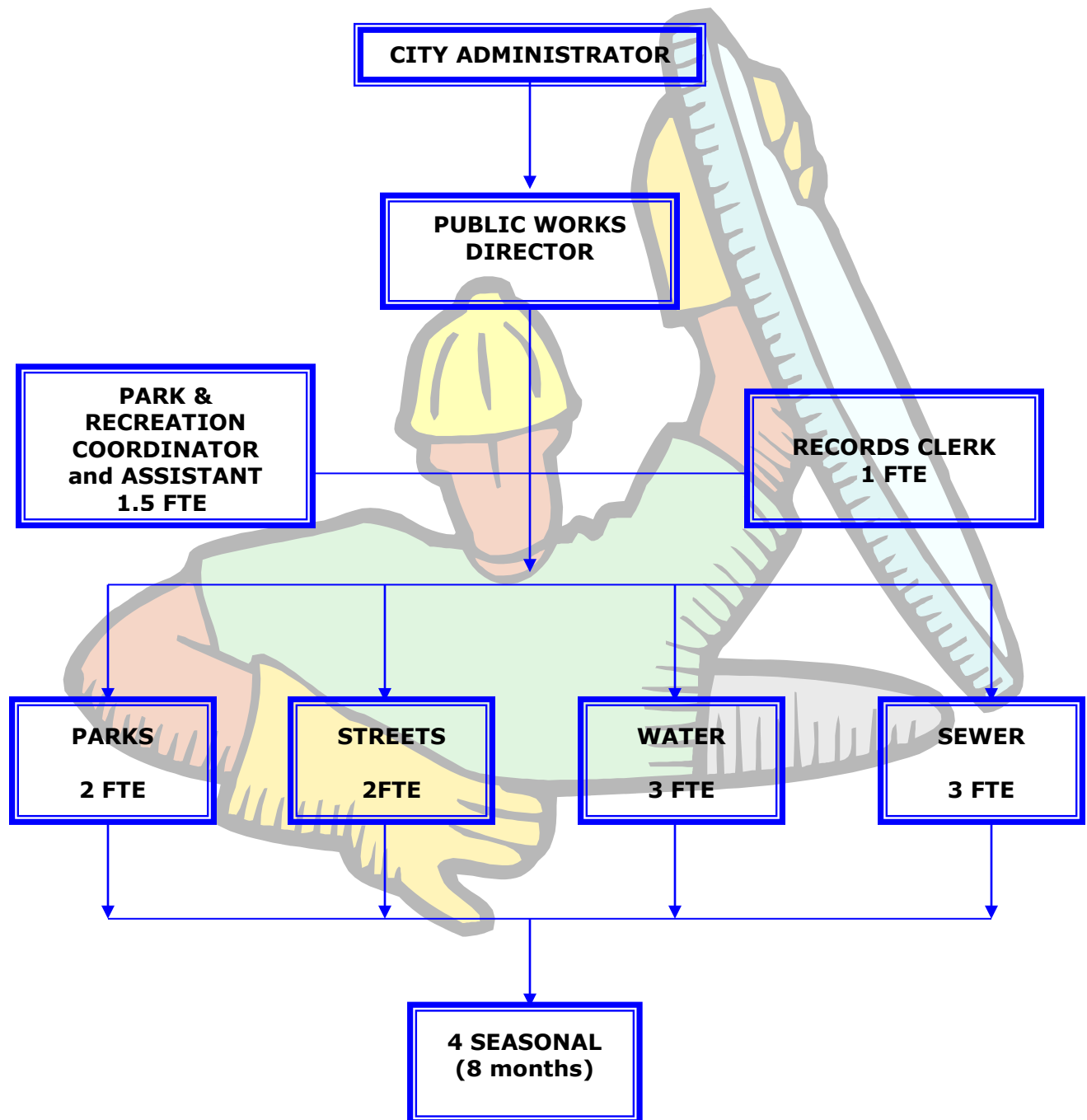
REAL ESTATE EXCISE TAX FUND

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 2023 Revenue and Expenditures

Real Estate Excise Tax Fund 335	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	'22 vs '23 Inc./Dec.
Beginning Bal.	16,491	63,052	45,205	101,821	230,334	251,170	126.22%
Revenue	71,561	77,444	81,615	138,926	111,718	120,300	-19.59%
Expenditures	25,000	95,292	25,000	10,412	17,096	250,000	64.20%
Ending Balance	63,052	45,204	101,820	230,335	324,956	121,470	41.08%

PUBLIC WORKS DEPARTMENT

Staffing remained the same from 2022 to 2023.

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

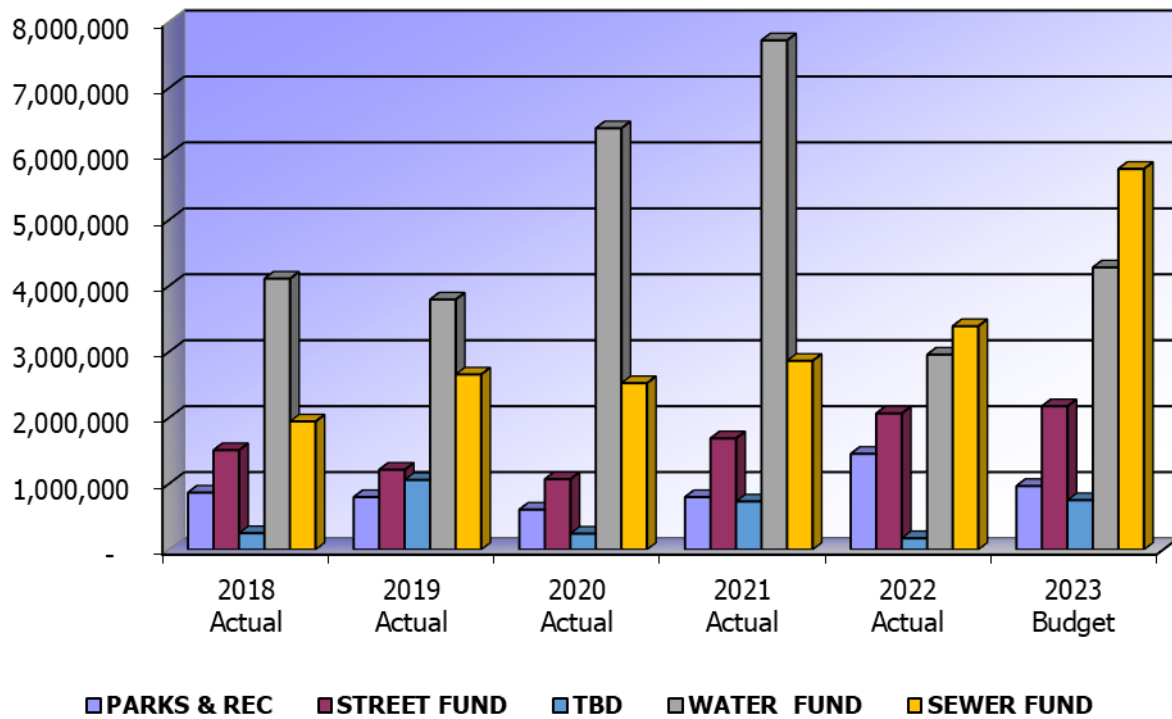
sewage, systematically maintaining the water and sewer system, and planning for the future needs of water and sewer to a growing community.



Large projects approved for 2023 include a Safe Routes to Schools renovation project at the corner of Scootney & 14th, continue with major street overlay/crack chip seal projects. Continue with phase 2 of our Aquafer Storage and Recharge (ASR) project. Continue with water and sewer line improvements. Line approximately 4 miles 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. Continue with upgrades to the Public Works office building. Renovations at Lions Park. Discharge extension/headworks project for the Sewer system.

2022 Public Works Accomplishments

- Completed the Safe Routes to Schools renovation project along Ash Street.
- Systematic Street, and Water & Sewer line improvements.
- Completed a large chip seal project on various city streets.
- Continued with phase 2 of our Aquafer Storage and Recharge (ASR) project
- Completed the sewer treatment plant disinfection project.
- Lined 5.2 miles of City sewer lines.
- Alley approach improvements

PUBLIC WORKS EXPENDITURE TRENDS

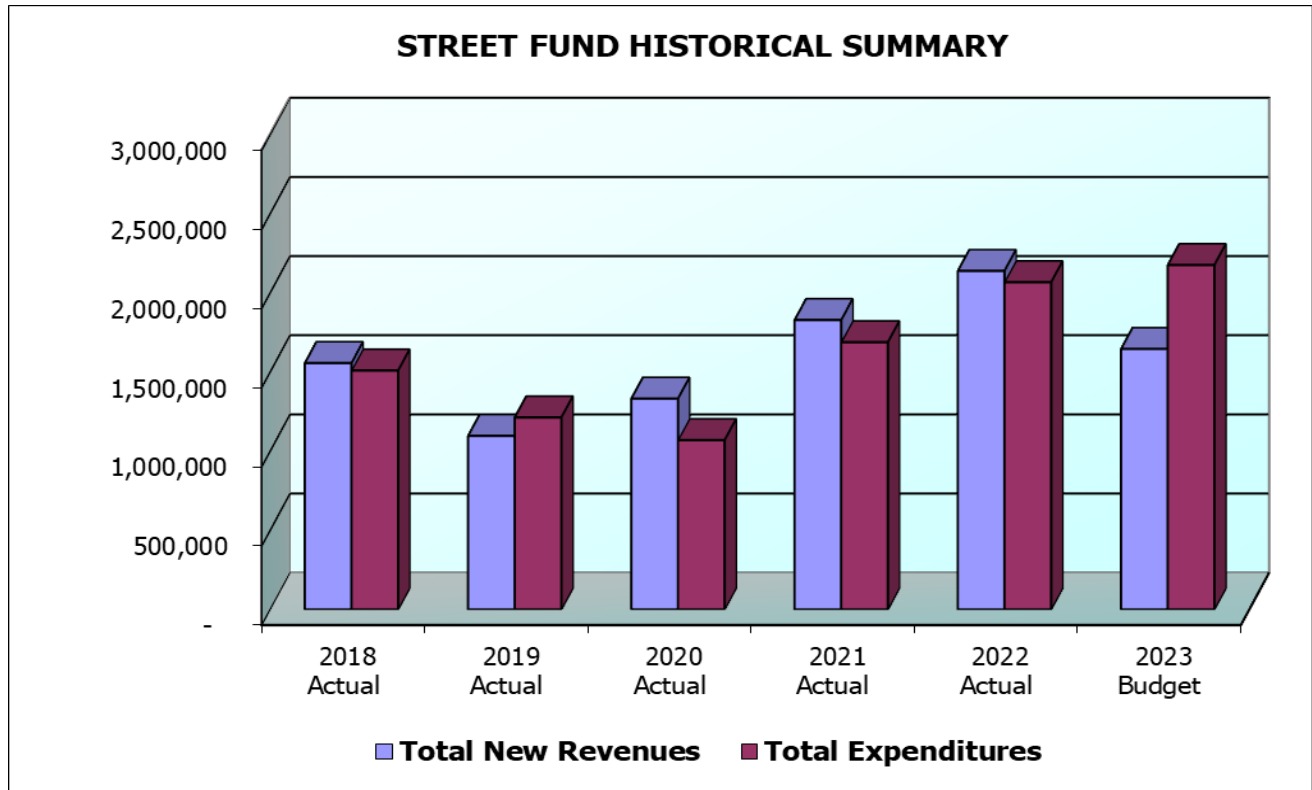
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STREET FUND

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

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

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



STREET FUND REVENUE

Sales Tax: A sales (or use) tax is collected on every taxable event in the City of Othello. The City's share of the 8.2% sales tax is 1.59%. 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.

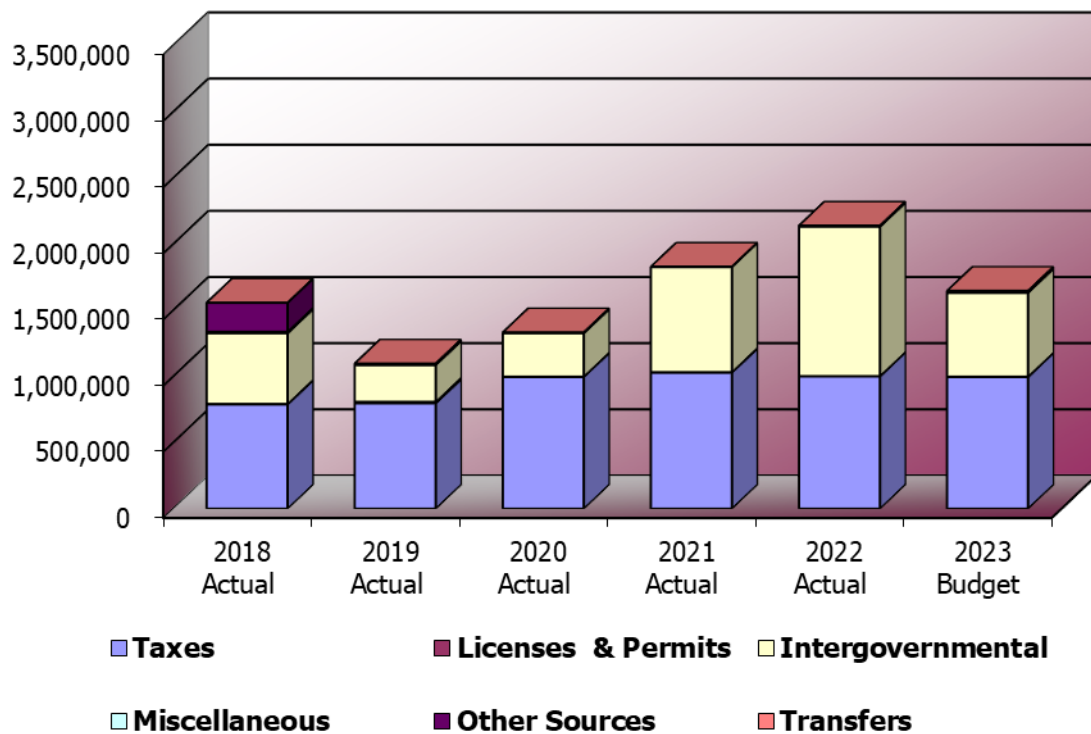
Miscellaneous Revenues: Miscellaneous Revenues are primarily interest earned on investments.

Transfers: 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.

Street Fund 2022 Revenue

REVENUE	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	22 vs.'23 Inc/Dec %
Beginning Balance	661,373	708,624	592,071	854,194	1,004,285	887,931	-11.59%
Taxes	788,094	795,989	995,280	1,027,716	999,104	995,000	-0.41%
Licenses & Permits	3,197	11,225	2,695	3,564	2,200	2,000	-9.09%
Intergovernmental	534,185	277,291	327,565	794,562	1,128,930	634,137	-43.83%
Miscellaneous	11,556	7,990	3,373	897	7,585	13,000	71.39%
Other Sources	218,804	3,500	2,484	1,016	-	1,000	0.00%
Transfers	-	-	0	0	0	0	0.00%
Total New Revenues	1,555,836	1,095,996	1,331,396	1,827,755	2,137,819	1,645,137	-23.05%
Available Revenue	2,217,209	1,804,620	1,923,467	2,681,949	3,142,104	2,533,068	-19.38%

STREET FUND REVENUE TRENDS



STREET FUND BUDGET CONSIDERATIONS

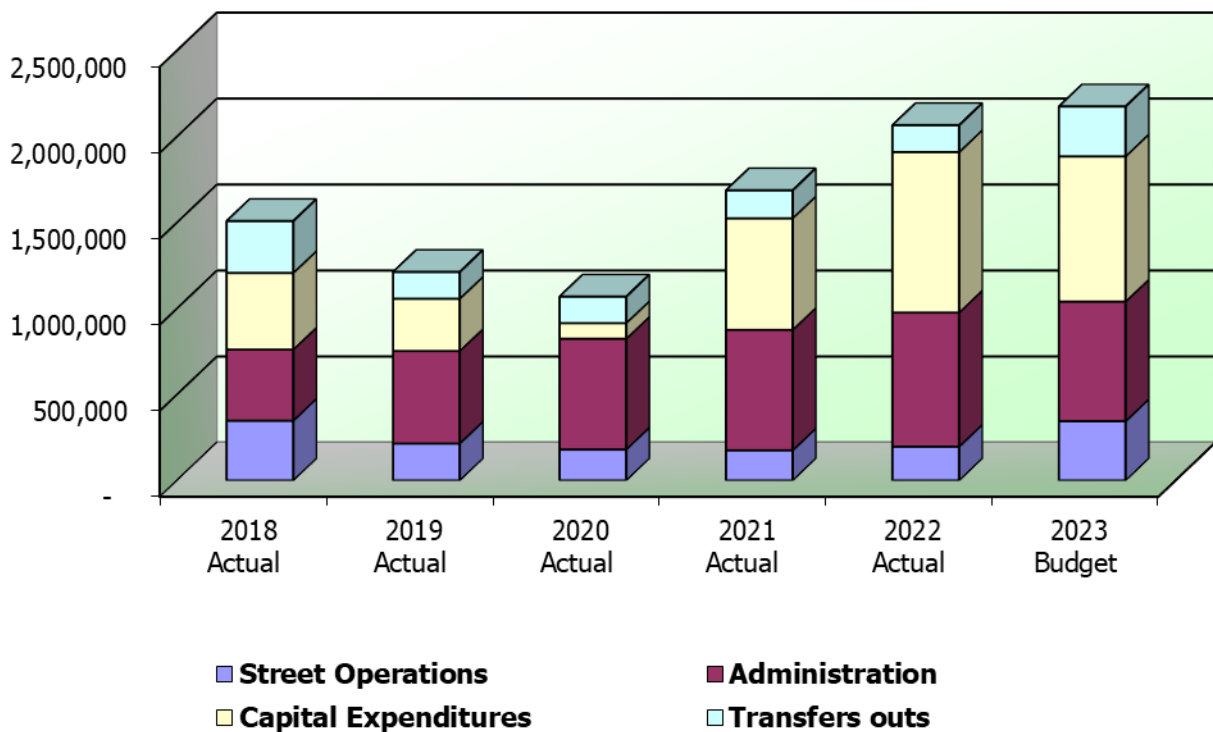
Capital projects budgeted for the Street Fund in 2023 include a Safe Routes to Schools renovations project along at the intersection of Scootney &

14th, various traffic calming measures, and street overlay/crack chip seal projects.

Street Fund 2023 Expenditures

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	22 vs.'23 Inc/Dec %
Street Operations	347,974	214,972	180,316	175,418	197,018	344,800	75.01%
Administration	413,470	538,138	643,884	700,660	779,578	695,560	-10.78%
Capital Expenditures	445,511	304,041	91,008	648,729	933,196	844,464	-9.51%
Transfers outs	301,631	155,400	154,067	162,859	156,476	290,204	85.46%
Total Expenditures	1,508,586	1,212,551	1,069,274	1,687,665	2,066,268	2,175,028	5.26%
Ending Balance	708,623	592,069	854,193	994,285	1,075,836	358,040	-66.72%

STREET FUND EXPENDITURE TRENDS



TRANSPORTATION BENEFIT DISTRICT

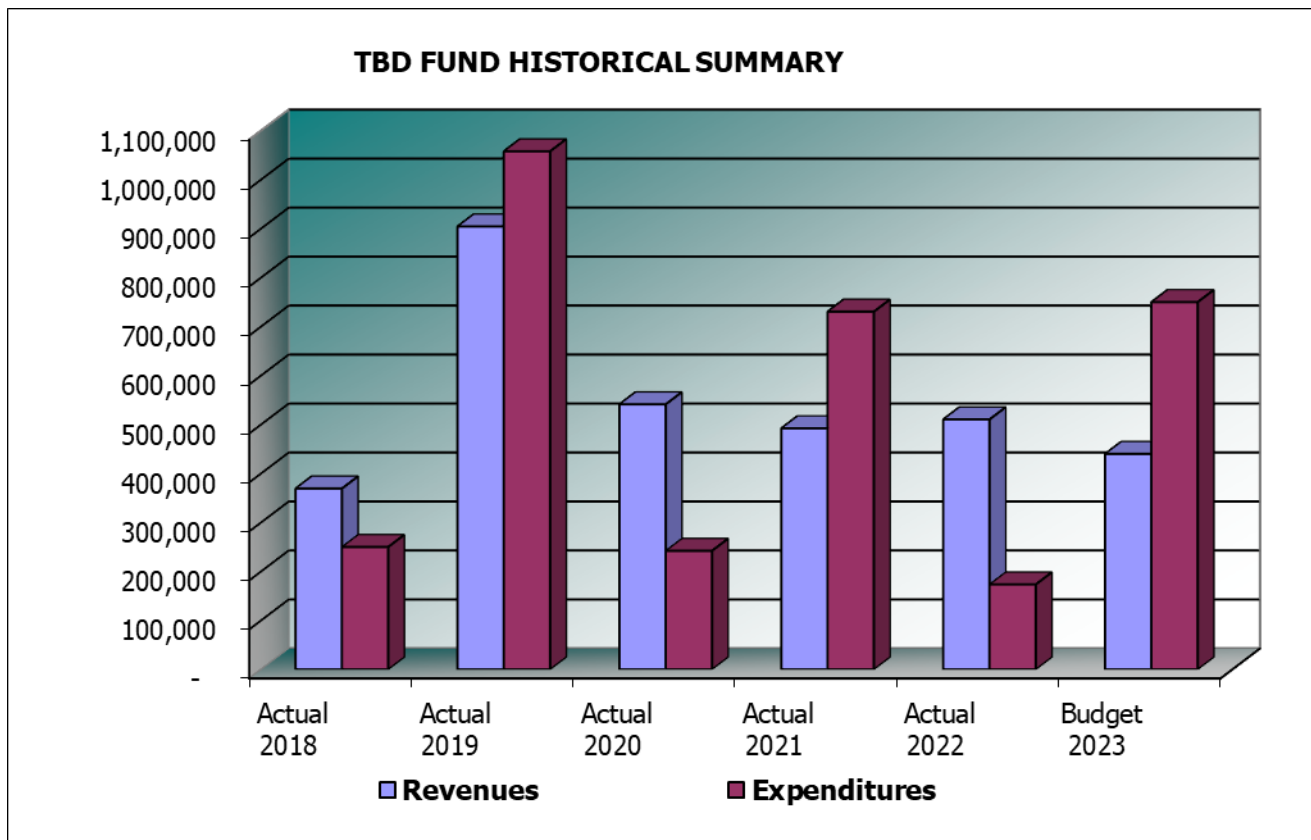
The City established a Transportation Benefit District (TBD) in August of 2012. The district was created for the purpose of acquiring, constructing, improving, providing, and funding transportation improvements within the District. The district boundaries are the same as the City of Othello boundaries.

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. In 2022 we only spent \$23,455 from this fund on city streets. The plan was to build up the funds and have a larger street project in 2023. We budgeted \$600,000 from this fund and \$150,000 from the Street fund for a large chip seal project in 2023. We also set \$150,000 aside this year 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.

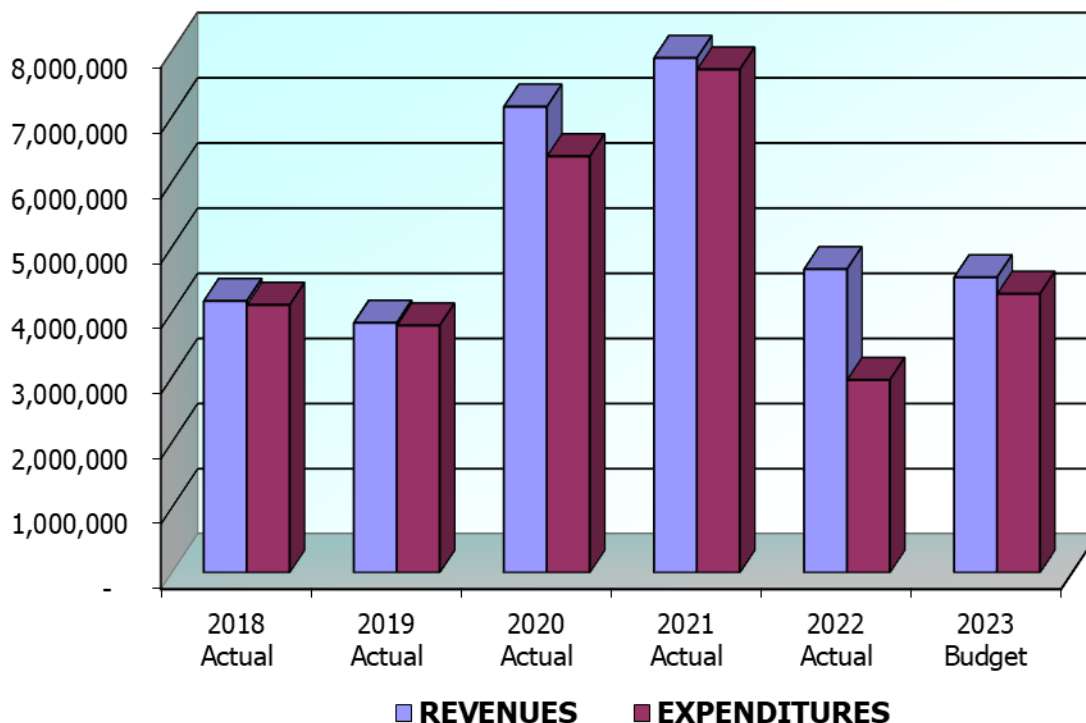
The Water Division of Public Works maintains 43 miles of water lines and serves approximately 2,404 meters. This includes two large industrial accounts that make up approximately 65% of the system demand. The City's water service area includes the Othello corporate limits and a portion of unincorporated 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 UTILITY REVENUE/EXPEND HISTORICAL SUMMARY



Water Fund Revenue Sources

Charges for Services: Water Fund revenue is made up primarily of water sales. In 2022 City Council approved a 3-year water rate increase to residential/commercial users 2.25% and commercial users 2.25% per year, from 2023 through 2025. 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

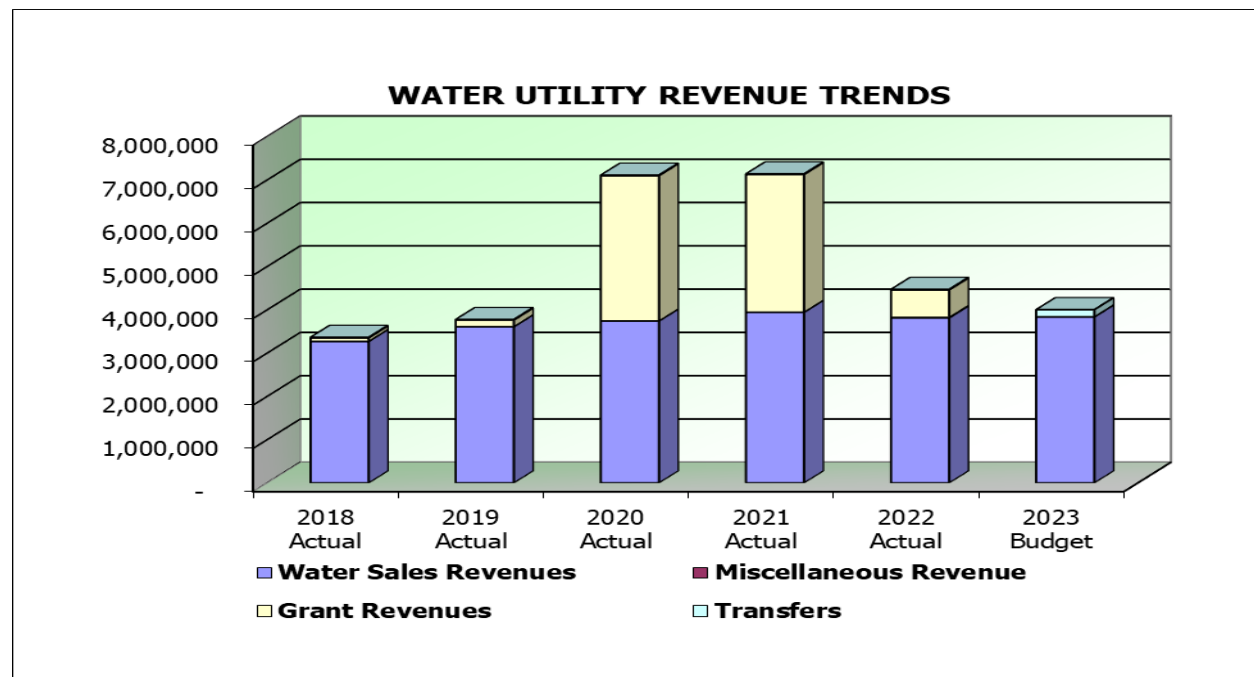
is transferred into Water Reserves for future water expansion.

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 2023 Revenue

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	22 vs. '23 Inc/Dec %
Beginning Balance	806,229	60,572	42,608	761,964	186,836	532,082	184.79%
Water Sales Revenues	3,267,685	3,606,107	3,740,486	3,941,713	3,812,148	3,833,000	0.55%
Grant Revenues	80,106	152,019	3,354,458	3,179,266	632,538	-	0.00%
Miscellaneous Revenue	1,644	2,814	489	2,107	11,724	3,700	-68.44%
Transfers	13,900	13,900	13,902	14,670	14,670	164,670	1022.49%
New Revenue	3,363,335	3,774,841	7,109,335	7,137,755	4,471,080	4,001,370	-10.51%
Total Available	4,169,564	3,835,413	7,151,942	7,899,719	4,657,916	4,533,452	-2.67%



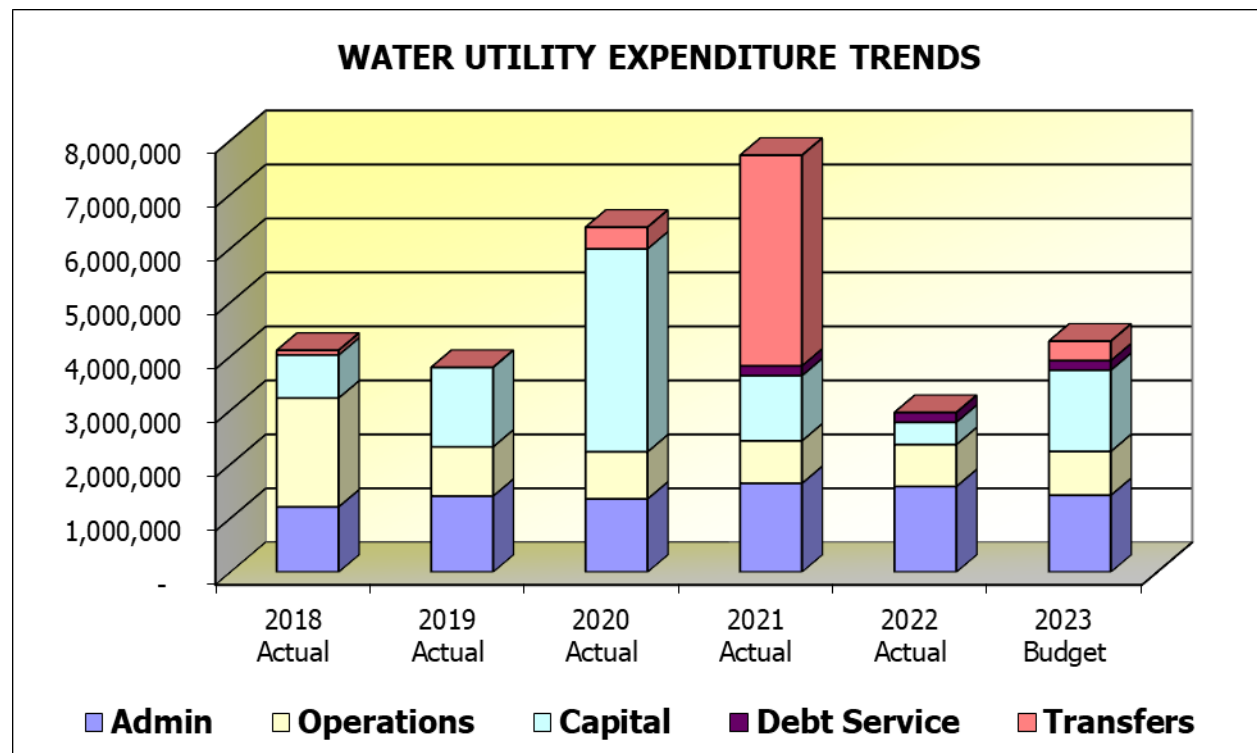
Water Fund Budget Considerations

We recently completed construction of a new 3.5-million-gallon water reservoir and 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 on phase 2 of our Aquifer 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. This year we will also replace the city water line along Ash St.

Water Fund 2023 Expenditures

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	22 vs. '23 Inc/Dec %
Admin	1,210,375	1,408,686	1,356,744	1,645,335	1,587,822	1,425,135	-10.25%
Operations	2,016,433	912,762	872,860	788,563	776,534	812,000	4.57%
Capital	795,685	1,471,357	3,760,365	1,207,051	413,241	1,504,464	264.06%
Debt Service	-	-	-	181,934	180,374	178,814	-0.86%
Transfers	86,500	-	400,000	3,900,000	-	358,988	0.00%
Total Expenditures	4,108,993	3,792,805	6,389,969	7,722,883	2,957,971	4,279,400	44.67%
Ending Balance	60,571	42,608	761,973	176,836	1,699,946	254,052	-85.06%

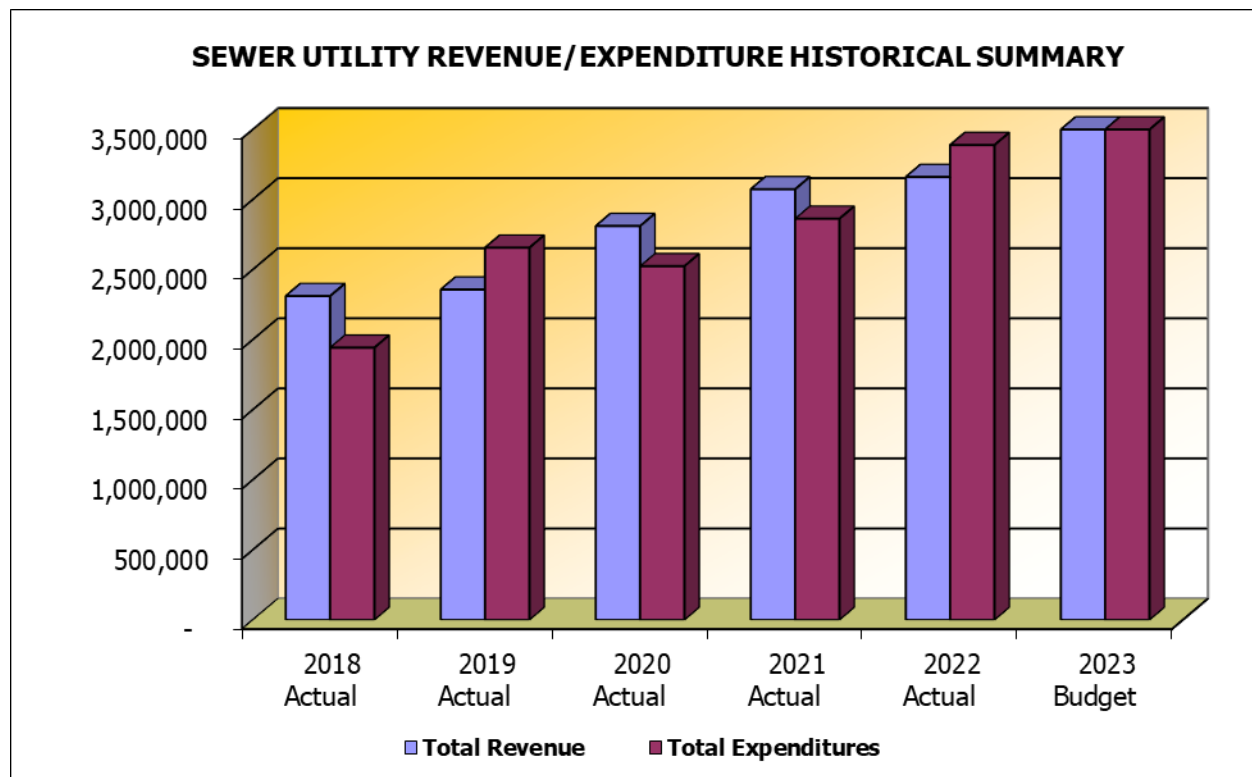


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SEWER FUND

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

The Sewer Division is under the direction of the City Administrator and has three maintenance workers as well as administrative support. Sewage is treated to a higher water quality than the natural flow water of Owl Creek water into which it is discharged. Many of the City operated sewer lines are concrete pipe with infiltration into the system increasing each year. Upgrading of the sewer system will help eliminate this infiltration. The City services about 2,260 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 2021 to determine the future revenue needs of the Sewer Fund. At that time City Council approved a 3-year, 0% water rate increase to

residential/commercial users, for years 2022 through 2024.

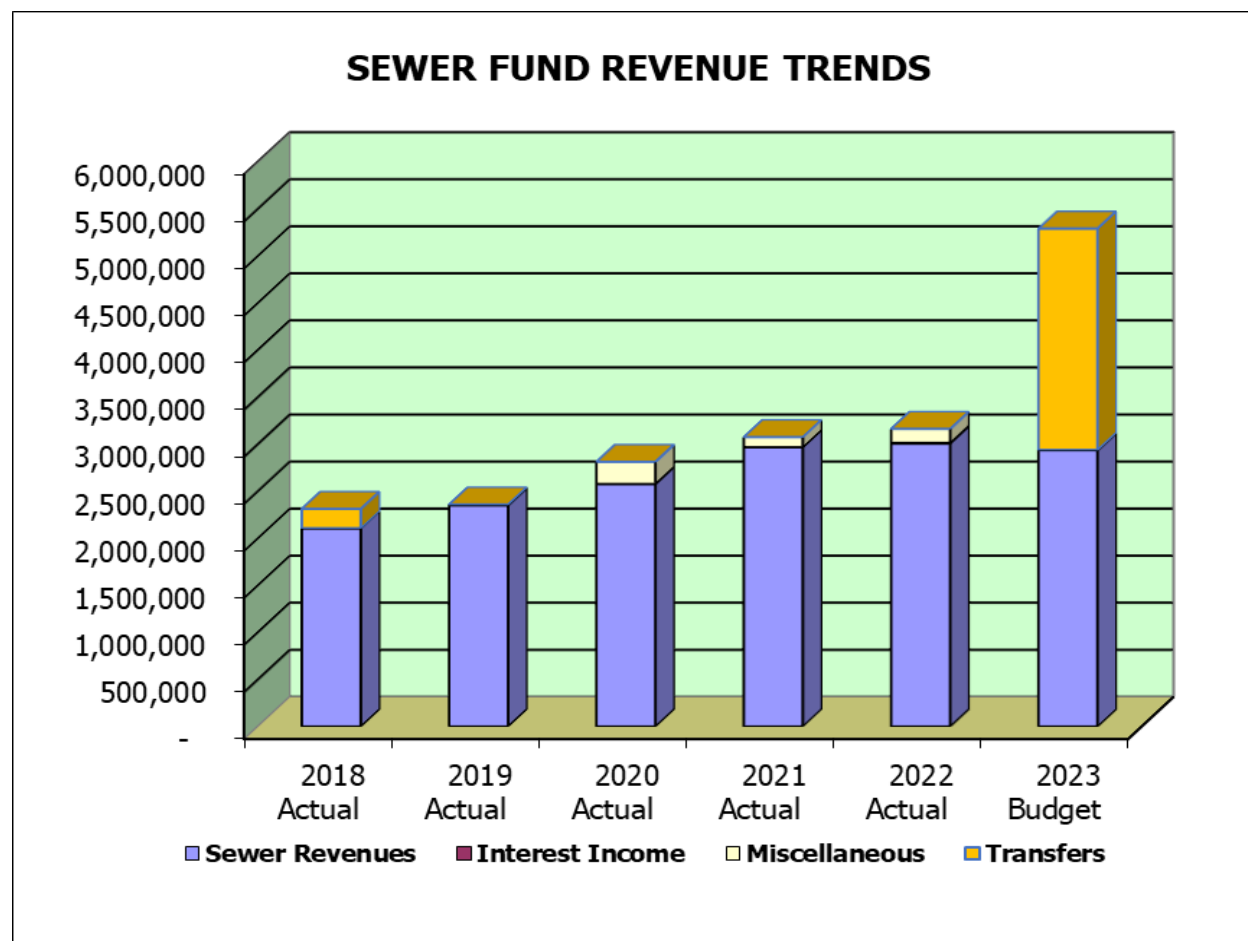
A Capital Facility Fee is collected for new Sewer hook-ups. The hook-up fee is transferred into Sewer Reserves for future expansion.

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 budget transfers to our Sewer Reserve Fund to help pay for new and updating existing sewer infrastructure.

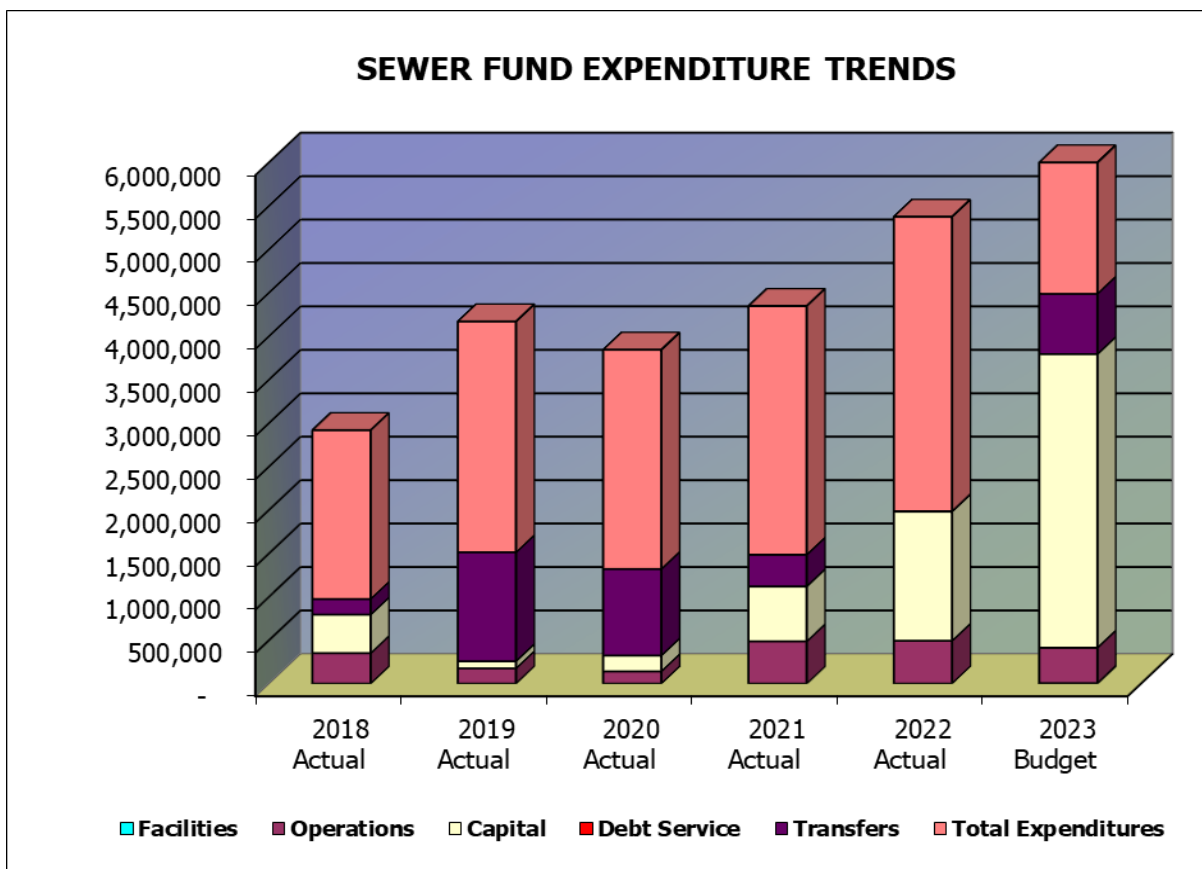
REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	'22 vs. '23 Inc/Dec %
Beginning Balance	226,257	594,560	397,677	684,409	906,956	600,774	-33.76%
Sewer Revenues	2,104,541	2,348,858	2,574,317	2,966,215	3,005,137	2,935,500	-2.32%
Interest Income	1,920	8,733	1,810	775	7,509	3,500	-53.39%
Miscellaneous	194	-	235,099	107,001	148,665	-	-100.00%
Transfers	204,819	-	-	-	-	2,350,000	0.00%
Total Revenue	2,311,474	2,357,591	2,811,226	3,073,991	3,161,310	5,289,000	67.30%
Available Revenue	2,537,731	2,952,152	3,208,903	3,758,400	4,068,266	5,889,774	44.77%



SEWER FUND BUDGET CONSIDERATIONS

At the end of the year, excess revenues are transferred into the Sewer Reserve fund, to help pay for new, and updating existing, sewer infrastructure. Past estimates have put the cost of a new sewer treatment plant at about \$24,000,000. To curb the need for a new facility, the city is lining older sewer lines, essentially turning them from concrete pipes to PVC pipes. This project will reduce the amount of infiltration of ground water into our sewer system and will have a great effect on our ability to meet the Department of Ecology guidelines for sewer treatment. The city budgeted \$1.5 million in 2023 to continue this project. The city also budgeted \$1.5 million in 2023 for a discharge extension or a headworks construction project

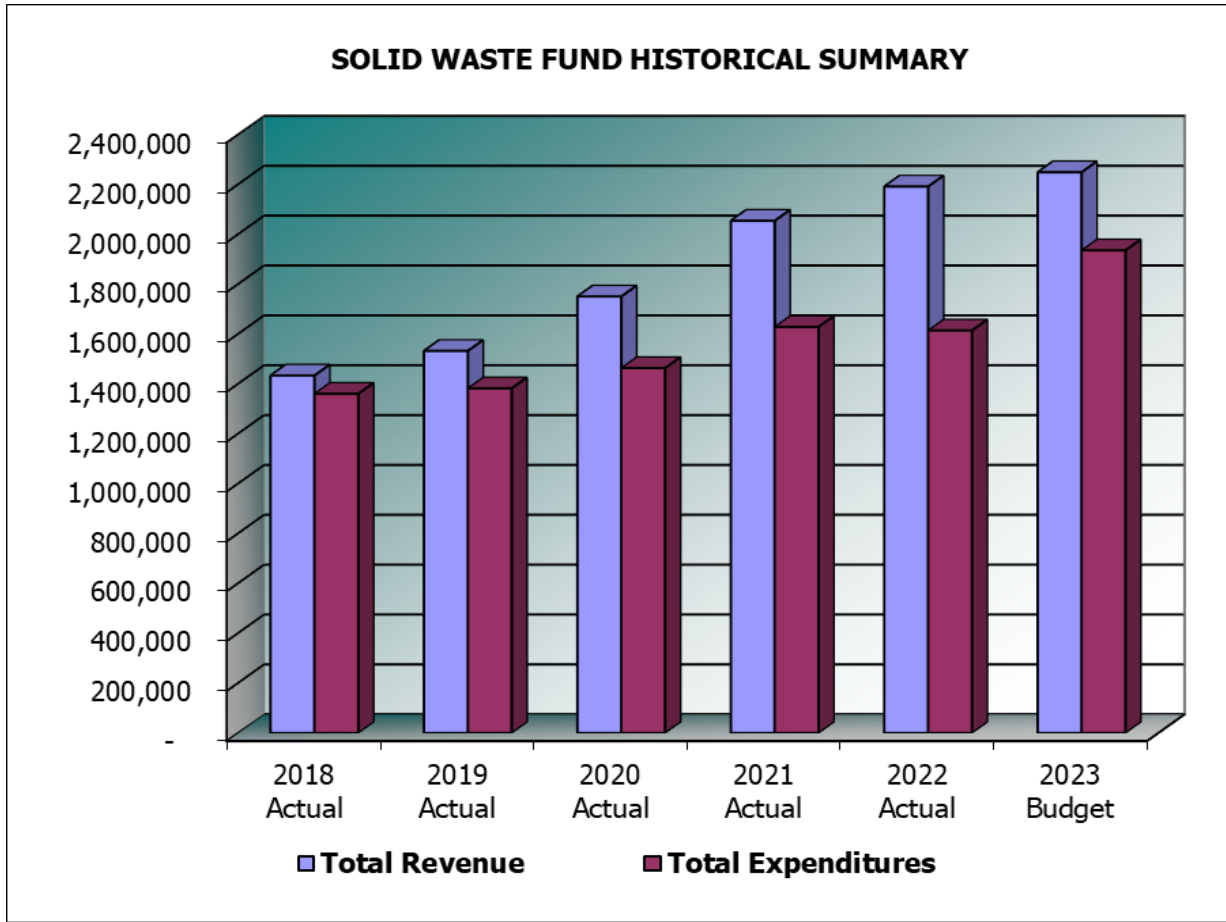
EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	'22 vs. '23 Inc/Dec %
Administration	968,641	1,144,330	1,205,134	1,379,348	1,403,510	1,285,769	-8.39%
Facilities	132	48	-	57	856	6,000	601.30%
Operations	351,308	175,718	141,556	487,033	493,253	407,300	-17.43%
Capital	443,091	81,525	182,804	631,976	1,486,559	3,380,422	127.40%
Debt Service	-	-	-	-	-	-	0.00%
Transfers	180,000	1,255,000	995,000	365,000	5,000	694,139	13782.77%
Total Expenditures	1,943,172	2,656,622	2,524,494	2,863,414	3,389,178	5,773,630	70.35%
Ending Balance	594,559	295,530	684,409	894,986	679,088	116,144	-82.90%
Total	2,537,731	2,952,152	3,208,903	3,758,400	4,068,266	5,889,774	44.77%



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SOLID WASTE FUND

The Solid Waste Fund is an enterprise fund, accounting for operations much in the same way as a private business. The objective of an enterprise fund is to be self-supporting; this is accomplished by charging user fees. There are currently 2,261 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.

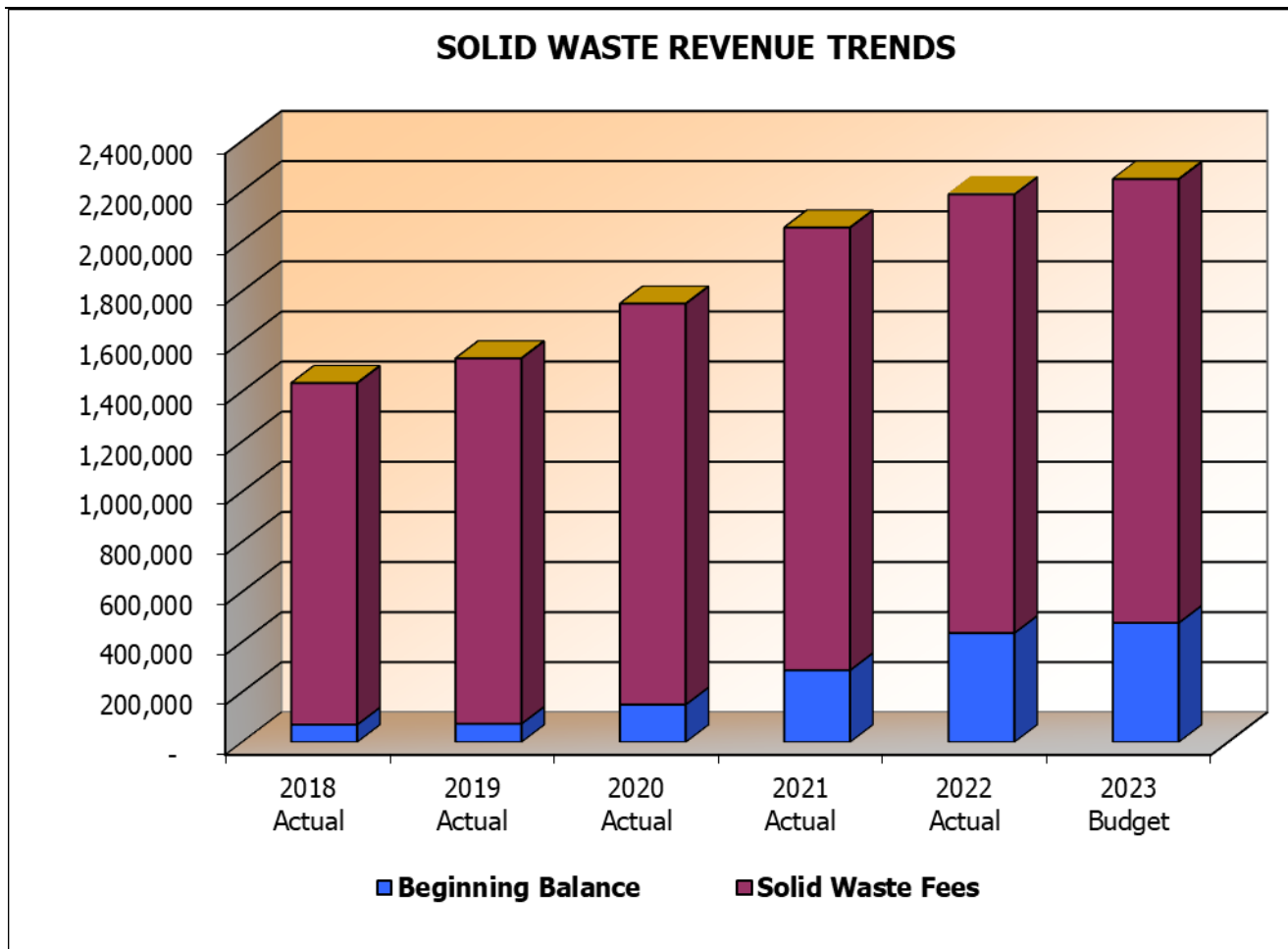
In 2004, it was determined that the Solid Waste Fund could no longer support rate increases from CDSI and Adams County for Landfill fees. Total costs were examined and the first rate increase in 10 years was adopted in September 2004. The increase was a three-year 6% per year rate increase approved and 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 2023 Revenue

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	'22 vs. '23 Inc/Dec %
Beginning Balance	69,863	73,283	150,177	287,174	435,684	476,173	9.29%
Solid Waste Fees	1,363,472	1,458,875	1,600,062	1,767,001	1,750,817	1,771,209	1.16%
Miscellaneous	507	349	527	315	5,346	1,850	-65.40%
Transfer	-	-	-	-	-	-	0.00%
Total Revenue	1,363,979	1,459,224	1,600,589	1,767,316	1,756,163	1,773,059	0.96%
AVAILABLE REVENUE	1,433,842	1,532,507	1,750,766	2,054,490	2,191,848	2,249,232	2.62%



SOLID WASTE FUND BUDGET CONSIDERATIONS

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

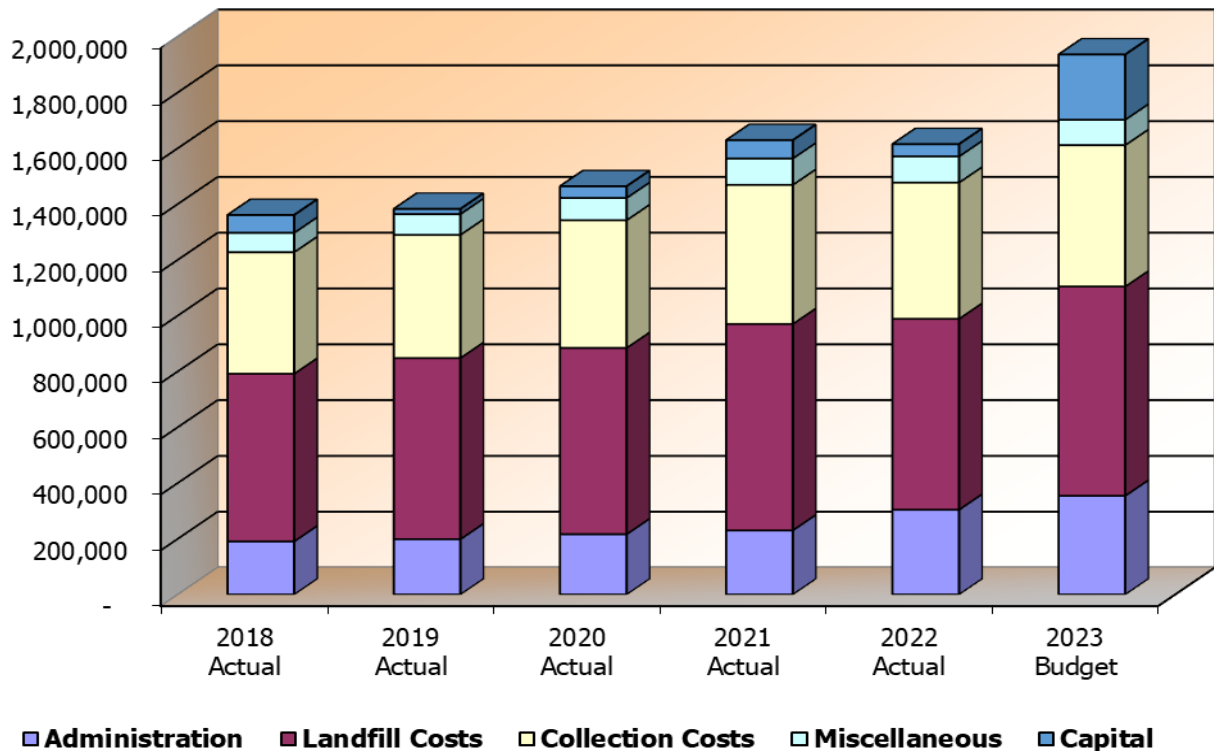
In 2020, the Council decided to purchase a new piece of land to accommodate a larger cleaner more convenient recycle center. This land is on the

corner of N Broadway and E Fir St. The City will complete this recycle center in 2022.

In 2022 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 2023 Expenditures

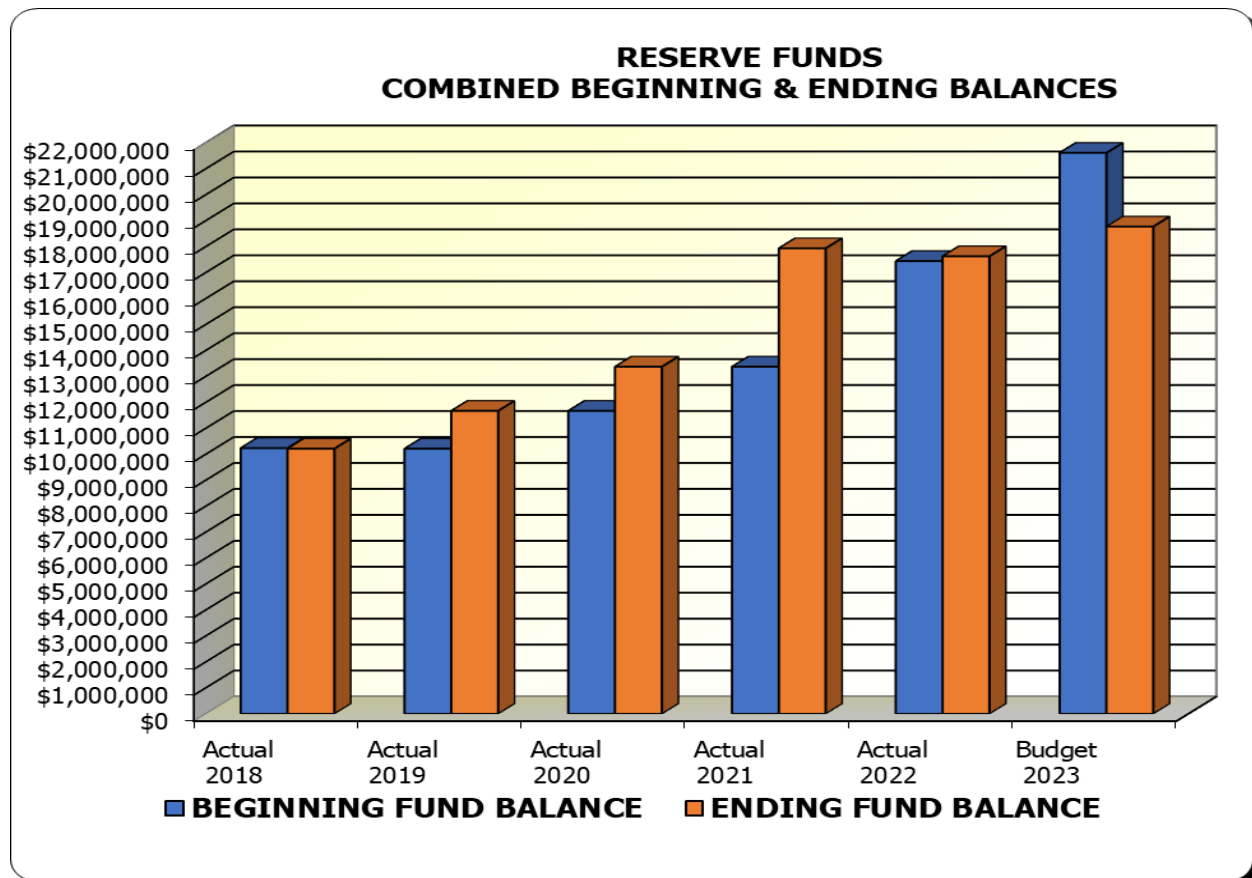
EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	'22 vs. '23 Inc/Dec %
Administration	190,573	198,413	216,284	230,131	304,154	354,155	16.44%
Landfill Costs	600,900	649,469	667,828	739,876	684,335	750,000	9.60%
Collection Costs	435,802	441,526	457,795	498,697	488,348	507,000	3.82%
Miscellaneous	69,537	74,403	79,756	94,535	93,669	91,000	-2.85%
Capital	63,747	18,520	41,929	65,567	44,036	233,714	430.74%
Total Expenditures	1,360,559	1,382,331	1,463,592	1,628,805	1,614,541	1,935,869	19.90%
ENDING FUND BAL.	73,283	150,176	287,174	425,685	577,307	313,363	-45.72%

SOLID WASTE EXPENDITURE TRENDS

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RESERVE FUNDS

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



Park & Recreation Reserve Fund 103

Fund 103 was established to hold sums of money that are set aside each year to help fund park and recreation improvements. In 2016, we build the skateboard park. We are using these funds in 2022 for connectivity trails.

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 2021 we placed \$440,974 down on a new firetruck purchase. We will pay the final \$146,991 in 2022 upon delivery.

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 2022 we included \$55,000 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.

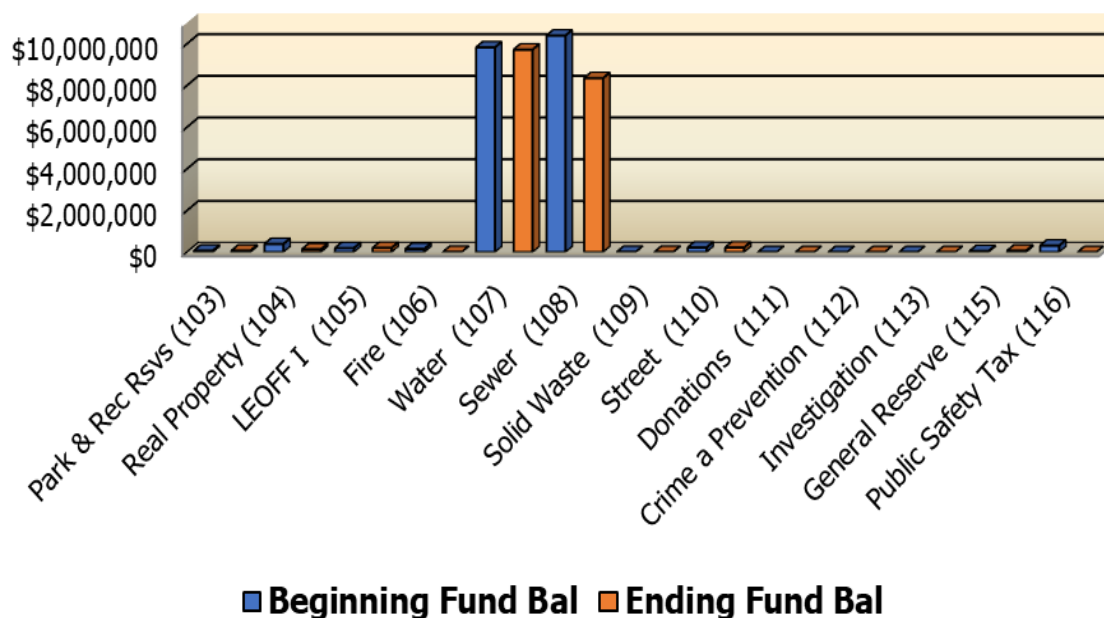
Investigations Fund 115

Fund 115 was established to set money aside for miscellaneous General Fund projects. By the end of 2022 we will have \$170,000 for virtual servers, a new camera system and miscellaneous 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.

**2023 RESERVE FUNDS
INDIVIDUAL FUND BEGINNING & ENDING BALANCES**



2023 RESERVE FUNDS

Fund Description	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023
Park & Rec Rsvs (103)						
Beg Fund Balance	273,748	220,101	227,794	37,853	40,494	70,618
Revenues	2,988	53,713	318,583	66,148	47,449	300,070
Expenditures	56,636	46,020	508,524	63,507	23,386	300,000
Ending Fund Bal	220,100	227,794	37,853	40,494	64,558	70,688
Real Property (104)						
Beg Fund Balance	416,539	348,995	289,308	385,476	465,428	389,900
Revenues	39,623	20,880	99,643	83,951	72,103	1,876,000
Expenditures	107,167	80,566	3,475	4,000	157,839	2,127,142
Ending Fund Bal	348,995	289,309	385,476	465,427	379,692	138,758
LEOFF I (105)						
Beg Fund Balance	136,745	148,100	159,723	170,512	180,773	191,361
Revenues	11,356	11,622	10,790	10,261	10,916	10,558
Expenditures	0	0	0	0	0	0
Ending Fund Bal	148,101	159,722	170,513	180,773	191,689	201,919
Fire (106)						
Beg Fund Balance	293,189	294,110	371,927	474,134	155,408	155,554
Revenues	921	77,818	102,207	122,247	1,034	150
Expenditures	0	0	0	0		146,991
Ending Fund Bal	294,110	371,928	474,134	596,381	156,441	8,713
Water (107)						
Beg Fund Balance	1,539,038	1,479,713	1,478,774	1,886,857	5,781,331	9,822,453
Revenues	97,686	17,178	411,335	3,894,475	70,015	41,000
Expenditures	157,011	18,117	3,252	0	0	150,000
Ending Fund Bal	1,479,713	1,478,774	1,886,857	5,781,332	5,851,346	9,713,453
Sewer (108)						
Beg Fund Balance	7,346,872	7,484,090	8,856,504	9,937,826	10,331,084	10,389,973
Revenues	294,188	1,387,226	1,084,500	393,257	95,525	305,000
Expenditures	156,970	14,812	3,177	0	0	2,350,000
Ending Fund Bal	7,484,090	8,856,504	9,937,827	10,331,083	10,426,609	8,344,973
Solid Waste (109)						
Beg Fund Balance	9,645	9,819	10,031	10,111	10,133	10,208
Revenues	174	212	80	22	131	75
Expenditures	0	0	0	0		0
Ending Fund Bal	9,819	10,031	10,111	10,133	10,264	10,283

Street (110)						
Beg Fund Balance	207,689	211,234	215,544	217,238	217,723	219,232
Revenues	3,545	4,311	1,693	485	2,601	1,500
Expenditures	0	0	0	0		0
Ending Fund Bal	211,234	215,544	217,237	217,723	220,324	220,732

Donations (111)						
Beg Fund Balance	1,922	4,820	2,642	2,298	1,005	506
Revenues	4,698	7,186	3,227	460	3,802	2,000
Expenditures	1,800	9,365	3,571	1,753	0	2,500
Ending Fund Bal	4,820	2,642	2,298	1,005	4,807	6

Crime Prevention (112)						
Beg Fund Balance	8,225	5,475	3,499	1,147	10,990	82
Revenues	4,502	6,125	4,250	18,775	6,300	23,000
Expenditures	7,252	8,101	6,603	8,932	14,974	21,200
Ending Fund Bal	5,475	3,499	1,147	10,990	2,316	1,882

Investigation (113)						
Beg Fund Balance	2,627	6,299	5,182	4,864	2,182	-
Revenues	3,752	2,245	1,282	0	2,261	0
Expenditures	80	3,362	1,601	2,681	4,443	10,000
Ending Fund Bal	6,299	5,182	4,863	2,183	(0)	(10,000)

General Reserve (115)						
Beg Fund Balance	0	0	50,000	50,000	50,000	50,000
Revenues	0	50,000	0	50,000	20,000	20,000
Expenditures	0	0	0	0	0	0
Ending Fund Bal	0	50,000	50,000	100,000	70,000	70,000

Public Safety Tax (116)						
Beg Fund Balance	0	0	0	195,144	196,963	312,582
Revenues	0	0	459,822	507,503	452,069	491,071
Expenditures	0	0	264,678	505,684	398,982	803,307
Ending Fund Bal	0	0	195,144	196,963	250,050	346

Total Reserves						
Beg Fund Balance	10,236,239	10,212,754	11,670,928	13,373,460	17,443,514	21,612,469
Revenues	463,433	1,638,515	2,497,412	5,147,584	784,205	3,070,424
Expenditures	486,916	180,341	794,881	586,557	599,625	5,911,140
Ending Fund Bal	10,212,756	11,670,928	13,373,459	17,934,488	17,628,095	18,771,753

DEBT SERVICE FUNDS

Othello takes a conservative approach to debt. The City's debt limit is \$17,095,944 with a public vote and 10,257,566 for a Councilmanic (non-voted) issue. We currently hold \$2,572,400 in general obligation and Public Work Trust Fund (PWTF) loans (including principal and interest). This leaves available debt capacity of \$14,523,544 with a public vote or \$7,685,166 for a Councilmanic issue. PWTF loans, related to a utility, are not included in the calculation of debt limitations.

The City currently has four 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 and fourth are new revenue debt held for a new 3.5 million gallon standpipe reservoir and the reconstruction of Well #3, both in the Water Fund. These water debts will retire in 2039 and 2061 respectively.

Public Works Trust Fund 220

Broadway Avenue. In 2006 the city borrowed \$555,000 to reconstruct Broadway Ave. The interest rate for the loan is 0.5%. Outstanding principle at the end of 2023 will be \$87,632. 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.

3.5 Million Gallon Standpipe Reservoir, Water Fund 401

The city completed the construction of a new 3.5-million-gallon standpipe reservoir in 2020. This project was paid for with a 20 year, 1.5% interest, loan from the Drinking Water State Revolving Fund. This loan will be retired in 2039.

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
2023 BUDGET**

FUND DESCRIPTION	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023
PWTF BROADWAY (220) (Retires in 2026)						
Beg. Balance	0	0	0	0	0	0
Revenue-2006 PWTF	30,525	30,379	30,233	30,087	29,941	29,795
Expenditures-2006	30,525	30,379	30,233	30,087	29,941	29,795
Ending Balance	0	0	0	0	0	0
G.O. BONDS MAIN ST PROJECT (225) (Retires in 2031)						
Beg. Balance	0	0	0	0	0	0
Revenue	271,106	275,021	273,834	272,802	276,535	274,357
Expenditures	271,106	275,021	273,834	272,802	276,535	274,357
Ending Balance	0	0	0	0	0	0
3.5 Million Gallon Standpipe Reservoir (401) (Retires in 2039)						
Beg. Balance				0	0	0
Revenue				133,644	132,084	130,524
Expenditures				133,644	132,084	130,524
Ending Balance	0	0	0	0	0	0
Well #3 Reconstruction Loan (401) (Retires in 2061)						
Beg. Balance				0	0	0
Revenue				48,290	48,290	48,290
Expenditures				48,290	48,290	48,290
Ending Balance	0	0	0	0	0	0

TOTAL DEBT SERVICE						
Beg. Balance	0	0	0	0	0	0
Revenue	301,631	305,400	304,067	484,823	486,850	482,966
Expenditures	301,631	305,400	304,067	484,823	486,850	482,966
Ending Balance	0	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 int.	117,418.79 234,837.58	1,404,837.58

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 int.	271,064.77 513,209.52	2,673,209.52

Drinking Water State Revolving Fund Loan
3.5 Million Gallon Standpipe Reservoir
Fund 401
Debt Service Schedule

Repayment Due Date	Repayment Principal	Repayment Interest	Scheduled Repayment Amount	Loan Balance
Oct 1, 2019	\$ 1,336.50	\$ 400.95	\$ 1,737.45	
Oct 1, 2020	\$ 1,269.68	\$ 380.90	\$ 1,650.58	\$ 24,123.82
Oct 1, 2021	\$ 104,002.93	\$ 29,640.84	\$ 133,643.77	\$1,872,052.74
Oct 1, 2022	\$ 104,002.93	\$ 28,080.79	\$ 132,083.72	\$1,768,049.81
Oct 1, 2023	\$ 104,002.93	\$ 26,520.75	\$ 130,523.68	\$1,664,046.88
Oct 1, 2024	\$ 104,002.93	\$ 24,960.70	\$ 128,963.63	\$1,560,043.95
Oct 1, 2025	\$ 104,002.93	\$ 23,400.66	\$ 127,403.59	\$1,456,041.02
Oct 1, 2026	\$ 104,002.93	\$ 21,840.62	\$ 125,843.55	\$1,352,038.09
Oct 1, 2027	\$ 104,002.93	\$ 20,280.57	\$ 124,283.50	\$1,248,035.16
Oct 1, 2028	\$ 104,002.93	\$ 18,720.53	\$ 122,723.46	\$1,144,032.23
Oct 1, 2029	\$ 104,002.93	\$ 17,160.48	\$ 121,163.41	\$1,040,029.30
Oct 1, 2030	\$ 104,002.93	\$ 15,600.44	\$ 119,603.37	\$ 936,026.37
Oct 1, 2031	\$ 104,002.93	\$ 14,040.40	\$ 118,043.33	\$ 832,023.44
Oct 1, 2032	\$ 104,002.93	\$ 12,480.35	\$ 116,483.28	\$ 728,020.51
Oct 1, 2033	\$ 104,002.93	\$ 10,920.31	\$ 114,923.24	\$ 624,017.58
Oct 1, 2034	\$ 104,002.93	\$ 9,360.26	\$ 113,363.19	\$ 520,014.65
Oct 1, 2035	\$ 104,002.93	\$ 7,800.22	\$ 111,803.15	\$ 416,011.72
Oct 1, 2036	\$ 104,002.93	\$ 6,240.18	\$ 110,243.11	\$ 312,008.79
Oct 1, 2037	\$ 104,002.93	\$ 4,680.13	\$ 108,683.06	\$ 208,005.86
Oct 1, 2038	\$ 104,002.93	\$ 3,120.09	\$ 107,123.02	\$ 104,002.93
Oct 1, 2039	\$ 104,002.93	\$ 1,536.99	\$ 105,539.92	0.0
	\$ 1,978,661.85	\$ 297,167.16	\$2,275,829.01	

Well #3 Reconstruction Loan (Fund 401)				Balance
Payment	Interest	Principal	\$	
				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	\$	1,381,05.33
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)

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2023 – 2028 Capital Facilities Plan



**Adopted
December 5, 2022**



City of Othello
Washington
Ordinance No. 1588

**AN ORDINANCE ADOPTING A SIX-YEAR
CAPITAL FACILITY PLAN FOR 2023 - 2028**

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 2023 - 2028 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	\$ 33,627,253
Street Fund	\$ 10,974,000
Water Fund	\$ 19,615,000
Sewer Fund	\$ 28,900,000
Solid Waste Fund	\$ 330,000
Total Capital Facility Plan	\$ 93,446,253

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 5th day of December 2022.

By: Shawn R. Logan
Shawn Logan, Mayor

ATTEST:

By: Tania Morelos
Tania Morelos, City Clerk

APPROVED AS TO FORM:

By: 
Kelly E. Konkright, City Attorney

PASSED the 5th day of December 2022.

APPROVED the 5th day of December 2022.

PUBLISHED the 14th day of December 2022.

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 1.59% 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 1.5% 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 2.5% 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.

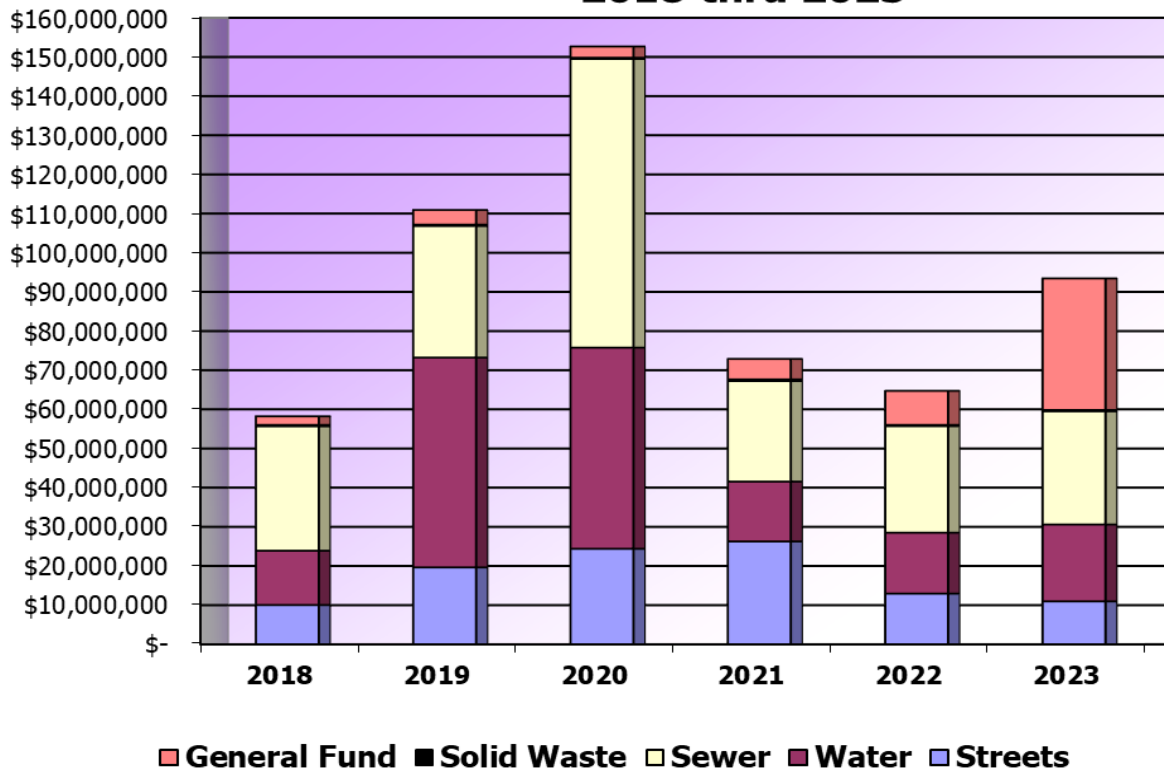
Special Assessment Bonds are local assessments limited to real property within a given area and are based on the special benefit to the property. Local Improvement District assessments benefit specific property owners.

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.

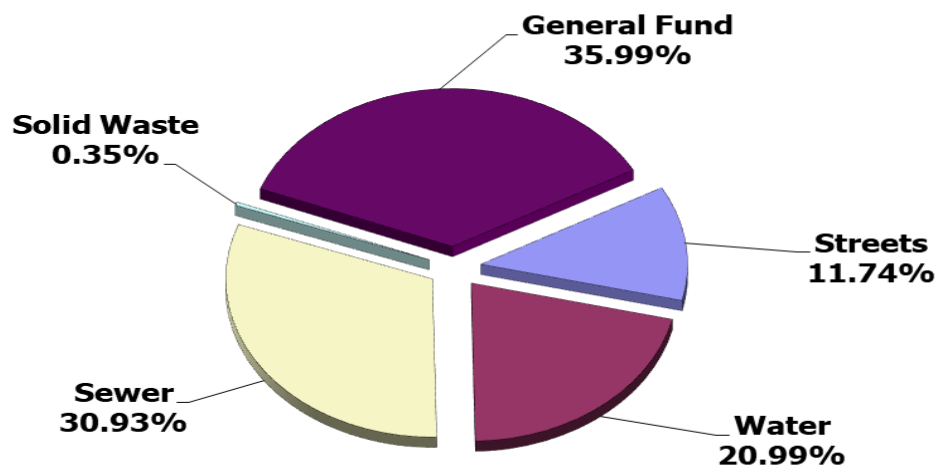
Federal and State Government Loans are available through several agencies such as Department of Community Trade & Economic Development (Public Works Trust Funds Loans), Dept. of Ecology, and the State's LOCAL Program. They are usually low interest loans but sometimes have special requirements or considerations.

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 2018 thru 2023



2023-2028 CAPITAL FACILITY PLAN



CITY OF OTHELLO
2023 2028 CAPITAL FACILITY PLAN

Department/Project	Source	Year 2023	Year 2024	Year 2025	Year 2026	Year 2027	Year 2028
GENERAL FUND							
General Administration							
PC Replacement	GF Reserves	33,000	33,000	33,000	33,000	33,000	33,000
CI remodel items (CI side)	GF Reserves / RPT						
Camera System	GF Reserves / REET	50,000			50,000		
		133,000	33,000	33,000	83,000	33,000	33,000
SUBTOTAL GENERAL ADMIN.							
Police							
Patrol Car Rotation - on-going	GF & Public Safety fund	305,000	100,000	190,000	190,000	190,000	190,000
Dashcam, Officer Radio, Mobile & Inmate equipment (B. via July 2027) GF Reserves							
		390,000	190,000	190,000	190,000	190,000	190,000
Fire							
Fire Truck	Reserves/Over	146,992	0	0	0	0	0
	SUBTOTAL FIRE DEPT.	146,992	0	0	0	0	0
Parks & Recreation							
Park Reserves (Tapscott)	AR OR / RPT	200,000					
RCD - Dream Courts Basketball Zone (VAR)	Grant Reserves	483,000					
RCD - Pride Rock Playground (WHP/UNCF)	Grant Reserves	1,000,000					
Lions Park community trail	Grant Reserves	40,000					
Condit and Jibson for Lions Park trail lighting	RPT	40,000					
St. John's Beautification project	REET	35,000					
Park Greeters (Replaces 2 & Lions 1 J Tapscott)	RPT	60,000					
Park Greeters, Lions & Tapscott	RPT	15,000					
Building upgrades for Park & Rec	Grant Reserves	50,000					
Bike and Pedestrian pathway study	Grant	30,000					
Busset Visual park with lighting walls	Grant, Paid in full/Re	3,000,000					
Recreation Maintenance	Reserves	100,000					
Bath Maintenance	Reserves	150,000					
Art Murals	Reserves/Donations	75,000					
Plumfield	Grant Reserves	50,000					
Hammes Marsh/Lewis Center	Grant	4,000,000					
Splash Pad & Park Lighting	Grant Reserves	1,100,120					
In-Line Skate Park Renovation (has multi-fence inside posts)	Grant Reserves	30,000					
Shelter Renovation (Lions 1, 2, & 3)	Grant Reserves	80,000					
Water Court	Grant Reserves	242,342					
Property acquisition for new park (40-60 acres)	Grant Reserves	2,000,000					
Bellevue State (Lions Park)	Grant Reserves			250,000			
Bellevue State (Lions Park)	Grant Reserves			140,000			
Restroom (Lions Reserves) (outside hall/light frame)	Grant			65,000			
Restroom to Storage Room - Lions Park	Grant Reserves			60,000			
Decker replacement	Reserves			20,000			
Plants, Shelter Maintenance (Kiwis)	Reserves						
Kiwis Playground Upgrade	Grant Reserves				300,000		
Futsal second court	Grant Reserves				135,000		
Park shelters (additional large shelters)	Grant Reserves				200,000		
Hear Park - Park (10 yr cycle) (for 2029)	Reserves						
Backwash tanks and replacement - Pool (30 yr cycle) (for 2019)	Reserves						
Baseball court with lights (Kiwis)	Grant Reserves						
Indoor sports court (Lions Park)	Grant Reserves						
Indoor sports facility (Lions Park)	Grant Reserves						
Walking trails (new) (might be included in eco park)	Grant Reserves						
SUBTOTAL PARK DEPT.		6,126,300	7,394,262	633,000	623,000	0	16,550,000

**CITY OF OTHELLO
2023 2028 CAPITAL FACILITY PLAN**

Department/Project	Source	Year 2023	Year 2024	Year 2025	Year 2026	Year 2027	Year 2028
Library							
	SUBTOTAL LIBRARY	0	0	0	0	0	0
Total General Fund	\$ 33,627,253	\$ 6,780,491	\$ 7,746,762	\$ 847,700	\$ 892,700	\$ 412,700	\$ 17,142,700
STREET & TBO FUNDS							
Clack & utilized / Overlap	Over/Overlap	750,000	600,000	600,000	600,000	600,000	600,000
Traffic calming measures	Over/Overlap	60,000					
TIB N Broadway reconstruction proj	Grant (100% match)		350,000				
Sale routes to school programs (Scooter/D. 14th)	Grant (75% match)	450,000					
Crumbless Streets Program (Rim's Safety, main or lighting, Signal Inter Grant	Grant/Waterways	400,000					
7th Ave (Scooter) - Columbia	Grant			1,000,000			
South Broadway Reconstruction	Grant			1,000,000			
Claville Street Reconstruction	Grant			1,000,000			
Ash Street Resurfacing	Grant		800,000				
Scooter/Bradley Intersection Improvements	Grant			154,000			
SR 24/Scooter Dr Area Improvements	Grant					1,100,000	
Street ADA work	Grant/Reserve	100,000	100,000	100,000	100,000	100,000	100,000
Total Street Fund	\$ 11,974,000	\$ 1,760,000	\$ 1,850,000	\$ 2,500,000	\$ 1,354,000	\$ 1,800,000	\$ 700,000
WATER FUND							
Alex - Plot Study (Phase 2)	Grant						
NRB Development (to cement facility/inject on well/modify system)	Grant/Reserves	15,000,000					
Municipal utility water system construction (State Award)	Grant	515,000					
Well #5 WFO	Reserves	500,000					
Waterline repair/new	Grant/Reserves	600,000	600,000	600,000	600,000	600,000	600,000
Total Water Department	\$ 12,615,000	\$ 1,615,000	\$ 15,000,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
SEWER FUND							
Sanitary line repair/new	Grant/Reserves	150,000	150,000	150,000	150,000	150,000	150,000
Sewer line project	Grant/Reserves	1,500,000	500,000	500,000			
Discharge extension / Headworks	Reserves	1,900,000					
Sewer Plant Renovation	Grant/Reserves			14,000,000			
Industrial WWTB Plot Project	Grant				10,000,000		
Total Sewer Department	\$ 24,900,000	\$ 3,150,000	\$ 6,500,000	\$ 14,650,000	\$ 10,150,000	\$ 150,000	\$ 150,000
SOLID WASTE FUND							
Alley Approaches	Over	55,000	55,000	55,000	55,000	55,000	55,000
Total Solid Waste Department	\$ 300,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
TOTAL CAPITAL FACILITIES PLAN	\$ 48,005,253	\$ 14,360,491	\$ 23,702,762	\$ 19,652,700	\$ 14,065,700	\$ 4,107,500	\$ 18,647,500

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City of Othello

2023



Detail Budget



City of Othello
Washington
Ordinance No. 1590

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF OTHELLO WASHINGTON, FIXING
THE BUDGET FOR 2023, SETTING FORTH APPROPRIATIONS AND ESTIMATED REVENUES
AND ADOPTING, BY REFERENCE, THE FINAL BUDGET FOR 2023.**

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, 2023, and ending December 31, 2023.

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

SECTION 3: The City advertised and properly held the statutory public hearings on the budget on October 3, 2022, November 28, 2022, and December 5, 2022.

SECTION 4: The proposed budget, as revised, was fixed by the City Council on December 5, 2022, 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	\$ 8,303,179
Street Fund 101	\$ 2,175,028
Park & Recreation Reserve Fund 103	\$ 300,000
Real Property Reserve Fund 104	\$ 2,127,142
LEOFF Reserve Fund 105	\$ -
Fire Equipment Reserve Fund 106	\$ 146,991
Water Reserve Fund 107	\$ 150,000
Sewer Reserve Fund 108	\$ 2,350,000
Solid Waste Reserve Fund 109	\$ -
Street Reserve Fund 110	\$ -
Restricted Donations Fund 111	\$ 2,500
Crime Prevention Fund 112	\$ 21,200
Investigation Fund 113	\$ 10,000

Ordinance 1590

Tourism Fund 114	\$ 75,696
General Reserve 115	\$ -
Public Safety Tax 116	\$ 803,307
ARPA 119 (American Rescue Plan Act)	\$ 1,251,000
TBD Fund 195	\$ 750,000
Debt Service/PWTF Broadway Fund 220	\$ 29,795
Debt Service/GO Bonds-Main Street Fund 225	\$ 274,357
Complete Streets Fund 310	\$ 400,000
Real Estate Excise Tax Fund 335	\$ 250,000
Water Utility Fund 401	\$ 4,279,401
Sewer Utility Fund 404	\$ 5,773,629
Solid Waste Utility Fund 406	\$ 1,935,869

2023 Budget Total \$ 31,409,094

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.

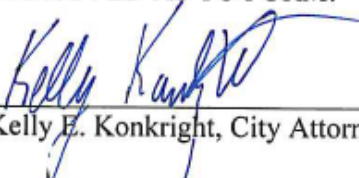
PASSED by the City Council of the City of Othello, Washington, this 5th day of December 2022.

By: 
Shawn Logan, Mayor

ATTEST:

By: 
Tania Morelos, City Clerk

APPROVED AS TO FORM:


Kelly E. Konkright, City Attorney

PASSED the 5th day of December 2022.

APPROVED the 5th day of December 2022.

PUBLISHED the the day of December 2022.



City of Othello
2023 Budget Summary

Budget Summary with Ending Fund Balance

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted
001 General Fund						
Beginning Fund Balance	519,780	816,545	858,522	1,171,691	1,344,790	1,400,775
Revenue	5,246,910	5,641,911	5,906,520	6,489,872	6,626,762	7,519,517
Expenditures	(4,950,145)	(5,599,933)	(5,593,421)	(6,325,090)	(6,485,346)	(8,303,179)
Ending Fund Balance	\$ 816,545	\$ 858,523	\$ 1,171,621	\$ 1,336,473	\$ 1,486,206	\$ 617,113
101 Street Fund						
Beginning Fund Balance	661,373	708,624	592,071	854,194	1,004,285	887,931
Revenue	1,555,837	1,095,996	1,331,396	1,827,755	2,137,819	1,645,137
Expenditures	(1,467,913)	(1,212,551)	(1,066,062)	(1,677,665)	(2,066,268)	(2,175,028)
Ending Fund Balance	\$ 749,297	\$ 592,069	\$ 857,406	\$ 1,004,285	\$ 1,075,836	\$ 358,040
103 Park & Rec Reserve Fund						
Beginning Fund Balance	273,748	220,101	227,794	37,853	40,494	70,618
Revenue	2,988	53,713	318,583	66,148	47,449	300,070
Expenditures	(56,636)	(46,020)	(508,524)	(63,507)	(23,386)	(300,000)
Ending Fund Balance	\$ 220,100	\$ 227,794	\$ 37,853	\$ 40,494	\$ 64,558	\$ 70,688
104 Real Property Reserve Fund						
Beginning Fund Balance	416,539	348,995	289,308	385,476	465,428	389,900
Revenue	39,623	20,880	99,643	83,951	72,103	1,876,000
Expenditures	(107,167)	(80,566)	(3,475)	(4,000)	(157,839)	(2,127,142)
Ending Fund Balance	\$ 348,995	\$ 289,309	\$ 385,476	\$ 465,427	\$ 379,692	\$ 138,758
105 LEOFF I Reserves (formerly Gen'l Fund Equipment Reserve Fund)						
Beginning Fund Balance	136,745	148,100	159,723	170,512	180,773	191,361
Revenue	11,356	11,622	10,790	10,261	10,916	10,558
Expenditures	-	-	-	-	-	-
Ending Fund Balance	\$ 148,101	\$ 159,722	\$ 170,513	\$ 180,773	\$ 191,689	\$ 201,919
106 Fire Department Equipment Reserve Fund						
Beginning Fund Balance	293,189	294,110	371,927	474,134	155,408	155,554
Revenue	921	77,818	102,207	122,247	1,034	150
Expenditures	-	-	-	-	-	(146,991)
Ending Fund Balance	\$ 294,110	\$ 371,928	\$ 474,134	\$ 596,381	\$ 156,441	\$ 8,713
107 Water Utility Reserve Fund						
Beginning Fund Balance	1,539,038	1,479,713	1,478,774	1,886,857	5,781,331	9,822,453
Revenue	97,686	17,178	411,335	3,894,475	70,015	41,000
Expenditures	(157,011)	(18,117)	(3,252)	-	-	(150,000)
Ending Fund Balance	\$ 1,479,713	\$ 1,478,774	\$ 1,886,857	\$ 5,781,332	\$ 5,851,346	\$ 9,713,453



City of Othello
2023 Budget Summary

Budget Summary with Ending Fund Balance

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted
108 Sewer Utility Reserve Fund						
Beginning Fund Balance	7,346,872	7,484,090	8,856,504	9,937,826	10,331,084	10,389,973
Revenue	294,188	1,387,226	1,084,500	393,257	95,525	305,000
Expenditures	(156,970)	(14,812)	(3,177)	-	-	(2,350,000)
Ending Fund Balance	\$ 7,484,090	\$ 8,856,504	\$ 9,937,827	\$ 10,331,083	\$ 10,426,609	\$ 8,344,973
109 Solid Waste Utility Reserve Fund						
Beginning Fund Balance	9,645	9,819	10,031	10,111	10,133	10,208
Revenue	174	212	80	22	131	75
Expenditures	-	-	-	-	-	-
Ending Fund Balance	\$ 9,819	\$ 10,031	\$ 10,111	\$ 10,133	\$ 10,264	\$ 10,283
110 Street Reserve Fund						
Beginning Fund Balance	207,689	211,234	215,544	217,238	217,723	219,232
Revenue	3,545	4,311	1,693	485	2,601	1,500
Expenditures	-	-	-	-	-	-
Ending Fund Balance	\$ 211,234	\$ 215,544	\$ 217,237	\$ 217,723	\$ 220,324	\$ 220,732
111 Restricted Donations Fund						
Beginning Fund Balance	1,922	4,820	2,642	2,298	1,005	506
Revenue	4,698	7,186	3,227	460	3,802	2,000
Expenditures	(1,800)	(9,365)	(3,571)	(1,753)	-	(2,500)
Ending Fund Balance	\$ 4,820	\$ 2,642	\$ 2,298	\$ 1,005	\$ 4,807	\$ 6
112 Crime Prevention Fund						
Beginning Fund Balance	\$ 8,225	\$ 5,475	\$ 3,499	\$ 1,147	\$ 10,990	\$ 82
Revenue	\$ 4,502	\$ 6,125	\$ 4,250	\$ 18,775	\$ 6,300	\$ 23,000
Expenditures	\$ (7,252)	\$ (8,101)	\$ (6,603)	\$ (8,932)	\$ (14,974)	\$ (21,200)
Ending Fund Balance	\$ 5,475	\$ 3,499	\$ 1,147	\$ 10,990	\$ 2,316	\$ 1,882
113 Investigation Fund						
Beginning Fund Balance	\$ 2,627	\$ 6,299	\$ 5,182	\$ 4,864	\$ 2,182	\$ -
Revenue	\$ 3,752	\$ 2,245	\$ 1,282	\$ -	\$ 2,261	\$ -
Expenditures	\$ (80)	\$ (3,362)	\$ (1,601)	\$ (2,681)	\$ (4,443)	\$ (10,000)
Ending Fund Balance	\$ 6,299	\$ 5,182	\$ 4,863	\$ 2,183	\$ (0)	\$ (10,000)
114 Tourism Fund						
Beginning Fund Balance	41,157	44,430	39,769	46,966	63,454	51,461
Revenue	50,123	48,839	46,178	66,288	69,627	54,250
Expenditures	(46,850)	(53,500)	(38,982)	(49,800)	(69,657)	(75,696)
Ending Fund Balance	\$ 44,430	\$ 39,769	\$ 46,965	\$ 63,455	\$ 63,424	\$ 30,015



City of Othello
2023 Budget Summary

Budget Summary with Ending Fund Balance

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted
115 General Reserve Fund						
Beginning Fund Balance	-	-	50,000	50,000	50,000	50,000
Revenue	-	50,000	-	50,000	20,000	20,000
Expenditures	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ 50,000	\$ 50,000	\$ 100,000	\$ 70,000	\$ 70,000
116 Public Safety Tax						
Beginning Fund Balance	-	-	-	195,144	196,963	312,582
Revenue	-	-	459,822	507,503	452,069	491,071
Expenditures	-	-	(264,678)	(505,684)	(398,982)	(803,307)
Ending Fund Balance	\$ -	\$ -	\$ 195,144	\$ 196,963	\$ 250,050	\$ 346
119 ARPA (American Rescue Plan Act)						
Beginning Fund Balance	-	-	-	-	1,129,611	1,263,966
Revenue	-	-	-	1,171,611	1,187,160	-
Expenditures	-	-	-	(42,000)	(403,819)	(1,251,000)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 1,129,611	\$ 1,912,953	\$ 12,966
195 Transportation Benefit District Fund						
Beginning Fund Balance	54,438	173,789	20,354	319,469	81,268	319,213
Revenue	369,299	904,341	541,220	492,250	510,389	440,000
Expenditures	(249,948)	(1,057,776)	(242,104)	(730,451)	(173,455)	(750,000)
Ending Fund Balance	\$ 173,789	\$ 20,354	\$ 319,470	\$ 81,268	\$ 418,203	\$ 9,213
220 Debt Service - PWTF Broadway						
Beginning Fund Balance	-	-	-	-	-	-
Revenue	30,525	30,379	30,233	30,087	29,941	29,795
Expenditures	(30,525)	(30,379)	(30,233)	(30,087)	(29,941)	(29,795)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
223 Debt Service - SR 24 PWTF Loan						
Beginning Fund Balance	-	-	-	-	-	-
Revenue	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
225 Debt Service - Main Street Construction Bonds						
Beginning Fund Balance	-	-	-	-	-	-
Revenue	271,106	275,021	273,834	272,772	276,535	274,357
Expenditures	(271,106)	(275,021)	(273,834)	(272,772)	(276,535)	(274,357)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



City of Othello
2023 Budget Summary

Budget Summary with Ending Fund Balance

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted
231 Debt Service - City Hall Refunding Bond						
Beginning Fund Balance	-	-	-	-	-	-
Revenue	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310 Complete Streets Project Fund						
Beginning Fund Balance					\$ -	400,000
Revenue					\$ 402,090	-
Expenditures					\$ -	(400,000)
Ending Fund Balance					\$ 402,090	\$ -
335 Real Estate Excise Tax Fund						
Beginning Fund Balance	16,491	63,052	45,205	101,821	230,334	251,170
Revenue	71,561	77,444	81,615	138,926	111,718	120,300
Expenditures	(25,000)	(95,292)	(25,000)	(10,412)	(17,096)	(250,000)
Ending Fund Balance	\$ 63,052	\$ 45,204	\$ 101,820	\$ 230,335	\$ 324,956	\$ 121,470
401 Water Utility Fund						
Beginning Fund Balance	806,229	60,572	42,608	761,964	186,836	532,082
Revenue	3,363,335	3,774,841	7,109,335	7,137,755	4,471,080	4,001,370
Expenditures	(4,108,992)	(3,792,805)	(6,389,970)	(7,722,883)	(2,957,970)	(4,279,401)
Ending Fund Balance	\$ 60,572	\$ 42,608	\$ 761,973	\$ 176,836	\$ 1,699,946	\$ 254,051
404 Sewer Utility Fund						
Beginning Fund Balance	226,257	594,560	397,677	684,409	906,956	600,774
Revenue	2,311,474	2,357,591	2,811,226	3,073,991	3,161,310	5,289,000
Expenditures	(1,943,171)	(2,656,884)	(2,524,494)	(2,863,414)	(3,389,177)	(5,773,629)
Ending Fund Balance	\$ 594,560	\$ 295,268	\$ 684,409	\$ 894,986	\$ 679,088	\$ 116,145
406 Solid Waste Utility Fund						
Beginning Fund Balance	69,863	73,283	150,177	287,174	435,684	476,173
Revenue	1,363,979	1,459,224	1,600,589	1,767,316	1,756,163	1,773,059
Expenditures	(1,360,559)	(1,382,331)	(1,463,592)	(1,628,805)	(1,614,541)	(1,935,869)
Ending Fund Balance	\$ 73,283	\$ 150,176	\$ 287,174	\$ 425,684	\$ 577,307	\$ 313,363
-----All Funds Combined-----						
Beginning Fund Balance	\$ 12,631,827	\$ 12,747,609	\$ 13,817,311	\$ 17,601,148	\$ 22,826,732	\$ 27,796,014
Revenue	\$ 15,097,582	\$ 17,304,102	\$ 22,229,558	\$ 27,616,207	\$ 21,524,799	\$ 24,217,210
Expenditures	\$ (14,941,125)	\$ (16,336,812)	\$ (18,442,572)	\$ (21,939,936)	\$ (18,083,429)	\$ (31,409,093)
Ending Fund Balance	\$ 12,788,284	\$ 13,714,899	\$ 17,604,296	\$ 23,277,420	\$ 26,268,102	\$ 20,604,130
Total Expenditures						\$ 31,409,093
2023 Budget Ordinance No. 1590						\$ 19,524,208

CITY OF OTHELLO
2023 Revenue Budget
General Fund 001

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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GENERAL FUND REVENUES

BEGINNING FUND BALANCE	519,780	816,545	858,522	1,171,691	1,344,790	1,400,775
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TAXES:

Real/Personal Property Tax	1,602,989	1,649,824	1,751,259	1,885,467	1,906,796	1,993,961
Local Retail Sales Tax (50% split with Stree	788,094	795,989	995,280	1,027,716	999,104	995,000
Special Purpose Sales Tax (LE)		202,281				
Natural gas tax from the state	285,311	417,713	255,903	373,087	719,445	400,000
Criminal Justice - Local	126,800.46	142,383	190,579	160,036	160,950	160,000
Electricity	537,799.30	530,391	580,010	590,097	599,325	590,000
Natural Gas	102,252	99,265	110,531	112,401	139,311	130,000
Cable						
Telephone	152,144	135,010	83,502	94,107	107,930	95,000
Water 10%	319,599	353,693	370,331	389,497	373,230	383,300
Sewer 15%	312,816	350,989	385,115	440,828	\$ 448,977	\$ 440,325
Gambling Taxes - Pull Tabs	217	264	87	162	276	200
Amusement Games	27	29			0	30
Leasehold Excise Tax	3,799	1,652	2,198	2,904	2,228	2,200
Total Taxes	4,231,848	4,679,484	4,724,794	5,076,301	5,457,573	5,190,016

PERMITS & LICENSES:

Dance Permits	150	700		500	290	400
Cabaret Licenses	450	450				100
Franchise Fees	8,946	8,238	4,190	6,114	7,394	6,500
Cable TV Franchise Fee				15		
Business License - General	67,320	49,639	61,527	64,300	64,833	64,000
Solicitor Permit	800			100		
Building Permits	183,744	209,625	188,390	138,255	109,200	110,000
Rental License Inspection fee				707	680	1,300
Placement Permits						
Animal License						
Chicken License	10	10	30			10
Commercial Kennel Permit						
Gun Permits	5,576	4,295	4,891	5,418	1,323	4,350
Yard Sale Permits	1,936	1,970	860	1,405	1,953	900
Display on Public Property						
Business License - Penalties	2,149	622				
Total Permits & Licenses	271,081	275,549	259,888	216,814	185,673	187,560

INTERGOVERNMENTAL: Federal Direct & Indirect

CDBG - Police Computers						
US Dep of Justice	1,425	1,003	1,838		2,645	1,000
HUD - Planning Only (Comp Plan/ Crit Areas	4,703					
DOJ/Seattle PD - Missing Childrens Assistance grant						
WASPC - Equipment Grant						
DOJ/DOComm. Crime Victims Grant						
Police Grant						
RUAD/EULD Grant						
WASPC - Equipment Grant		2,000				
WA traffic safety commission	568	175				
Covid Grant			375,525			
Total Federal Grants	6,696	3,178	377,363	0	2,645	1,000

INTERGOVERNMENTAL: State Grants

State Direct/Indirect Grant From Sec of Sta	0	0	0	4,538		0
Sec of State - Records grant	0	0	0			0
YAF GRANT	0	0	0			0
Traffic Commission Grants	0	0	0			0
D.C.T.E.D - Planning Grant	0	0	0			0
WA State Archives Grant	0	0	0			0

CITY OF OTHELLO
2023 Revenue Budget
General Fund 001

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
Commerce - Residential Capacity Grant	0	0	0	25,000		0
Commerce - Economic Development Project						
Commerce - HAPI grant						3,000
WSLEA Grant	0	0	0			0
Total State Grants	0	0	0	29,538	0	3,000

INTERGOVERNMENTAL: State Shared Revenue & Entitlements

City Assistance	121,383	113,863	109,309	171,177	147,487	145,000
Sales Tax Mitigation	78,432	38,523	5,994			
Criminal Justice Assistance Program						
Criminal Justice - High Crimes						
Criminal Justice - Population	2,371	2,479	2,614	2,796	2,999	3,163
Criminal Justice - Special Programs	8,568	8,919	9,356	9,955	10,632	11,157
Criminal Justice - Driving Safety	1,208	1,152	1,213	1,392	999	1,400
Liquor Excise Tax	41,327	45,216	52,599	59,498	61,688	60,265
Liquor Board Profits	67,737	67,415	66,985	67,276	67,668	67,205
Total State Revenues	321,026	277,567	248,071	312,094	291,473	288,190

INTERGOVERNMENTAL: Interlocal Grants & Intergovernmental Services

In-Lieu\Taxes - OHA		8,162	1,021	10,952	6,093	6,100
County contribution to walk path project						
County Switch-Property Tax Levy						
Adams County Runaway Grant						
Firing Range Fees						
ACLD - MCL Payment						
Reimb - School Resource Officer	50,063	43,713	49,009	46,252	51,897	52,000
INET Reimbursement Grant						
Adams County Sex Offender Fee						
Police - Address Verification						
Police - Polygraph Test						
Adams County Dispatch Services						
Othello Hospital Dispatch Services	17,479	17,607	18,003	18,543	19,099	19,624
ACFD #5 Dispatch Services	8,439	8,609	8,782	8,958	11,434	9,367
Total Other Government Revenues	75,981	78,090	76,814	84,704	88,522	87,091

Total Intergovernmental **403,703** **358,835** **702,248** **426,337** **382,641** **379,281**

CHARGES FOR SERVICES:

Court - Administrative Fees						37,000
Pool Concessions - Taxable	2,842	1,896		6,989	8,486	12,000
Park Concessions - Taxable	8,146	9,412		5,338		0
Pool Concessions - No Tax	11,453	8,563		2,292	6,041	5,000
Park Concessions - No Tax	5,391	1,681		511		0
Design Standards Book	245	95	70		35	35
Polygraph Reimbursement						
Misc. Services & Reports	882	1,176	1,622	1,046	872	1,100
Finger Printing	2,006	1,620	510	1,260	960	1,040
Photocopies	119	38	75	77	36	20
Reimburse Engineering Services	53,337	34,195	34,543			
Sandhill Crane Fest Office Services						
Animal Control & Shelter						
Plan Check Fee	67,881	90,460	41,878	71,170	75,288	75,000
Planning & Zoning Fees	1,412	3,909	3,830	1,006	382	400
Platting Fees	250	500		4,400	3,684	500
Annexation						
Water Rights Compensation	10,050	4,000	19,063	16,950	14,484	13,000
Park & Recreation Revenue	3,464	533	216	6,898	1,163	1,900
Flag Football	50					
Junior Soccer	3,020	5,331	3,767	7,712	28,694	15,000
Swimming Pool Fees	60,445	53,572	206	54,628	71,268	60,000

CITY OF OTHELLO
2023 Revenue Budget
General Fund 001

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
BBQ - Rental Fees						
Ballfield Use Fees	4,520	4,615	2,190	6,808	8,078	5,600
Pool-Fitness Hour/Lap Swim						
Swimming Lessons	12,050	8,316		7,861	11,234	9,000
Softball Tournaments						
City Trips & Tours						
Park/Rec Events Admiss.						
Little League - Registration	22,618	15,184	13,279	12,790	20,712	17,000
Little League - Sponsorship	5,118	3,800	3,000	3,400	3,273	3,000
Flag Football	5,853	3,147	6,515	8,973	10,228	9,000
Tennis Court rentals						
Swim Team Pool Rental	3,250	3,250			3,500	3,500
Shelter Reservation Fees	8,475	9,998	184	7,192	7,584	7,000
Total Charges for Services	292,878	265,291	130,947	227,301	276,001	276,095

FINES & FORFEITS

Total Fines and Forfeits	0	0	0	0	0	0
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MISCELLANEOUS:

Investment Interest	3,759	14,039	9,456	834	8,749	6,000
Interest on Property Tax	3,058	4,649	4,069	1,891	3,290	2,000
Rental - Ceremony Scissors						
Municipal Bldg Use	275	75	100			0
Bldg Rent - Library	13,750	16,250	15,000	15,000	13,750	15,000
Private Source Grants						
SEEK Grant from AWC					241,890	0
OSD half of Tennis court proj (up to \$20k)						
Sale/Salvage - Junk						
Confiscated/Forfeited Property						
Other Judgements & Settlements						
WCIA Insur. Recovery				22,685		
WCIA Policer Lexipol Reimbursement						
Cashier's overages/shortages	-71	132		72	-46	0
Other Misc. Revenues	4,682	7,126	4,220	23,236	19,186	5,000
Hospital's Irrigation						
Dog Pound Electricity - Reimburse			0			
Police Training - Reimbursement		887	434		3,904	1,000
Refund - AWC Retro Refund	2,457		45,189	17,087	17,355	5,000
Refund - Avista Lighting Retrofit		3,317				
Misc. Revenue - Reimbursements						
Refund - Safebuilt Back Payment		500				
State L & I Refund						
big bend electric Refund	8,882	8,589	8,581	9,455	7,842	8,000
Auction	3,821	343		4,632	8,556	
Non-Rev/State Building Code Fee	1,559	2,075	1,793	2,576		2,000
Non-Rev/ Event Sales Tax	5,228	4,771		4,678	398	0
Prior Year(s) Corrections						
MISC NON REVENUE						
Total Miscellaneous	47,400	62,752	88,642	102,146	324,873	44,000

OTHER FINANCING SOURCES

Proceeds - Sale of Fixed Assets						
Insurance Recoveries						
Total Other Financing Sources	0	0	0			0

TRANSFERS BETWEEN FUNDS:

TRS-IN Fund 401/Hydrant Utility Tax						
TRS-IN Strts/Computer Tech						
TRS-IN Wtr/Computer Tech						
TRS-IN Swr/Computer Tech						
TRS IN-Utility Tax 50%						
TRS IN - General Fund Allocations (Water)						\$ 358,988
TRS IN - General Fund Allocations (Sewer)						\$ 389,139

CITY OF OTHELLO
2023 Revenue Budget
General Fund 001

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
TRS IN - General Fund Allocations (Solid Waste)						\$ 261,396
TRS IN - General Fund Allocations (Street)						\$ 136,052
TRS IN - REET 135 Police Vehicle						
TRS IN - Fire Res 106 Capital purchase				440,974		146,991
TRS IN - Donations K-9 Program						
TRS IN - Utility Tax G.O.Debt						
TRS IN - Utility Tax/PW New Truck						
TRS IN - Utility Tax/2 police cars						
TRS IN - Utility Tax/ CH AC						
TRS IN - Tennis Court From Reserve (103)						
TRS IN - Skate Park From Reserve (103)						
TRS IN - Skate Park From donation (TH)						
TRS IN - Park restrooms						
TRS IN - Pool Repair						
TRS IN - From 116 For Court						150,000
Total Transfers Between Funds	-	-	-	440,974	-	1,442,565
TOTAL NEW REVENUES	5,246,910	5,641,911	5,906,520	6,489,872	6,626,762	7,519,517
Beginning Fund Balance	519,780	816,545	858,522	1,171,691	1,344,790	1,400,775
TOTAL GENERAL FUND REVENUES	5,766,690	6,458,456	6,765,042	7,661,563	7,971,552	8,920,292

**CITY OF OTHELLO
2023 Expenditure Budget
General Fund 001**

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal	RED ZONE
<u>GENERAL FUND EXPENDITURES</u>							
GENERAL ADMINISTRATION							
LEGISLATIVE							
Code Book Update	3,054	1,678	6,279	1,926	2,155	5,000	
Advertising-Legal Publications	2,867	2,446	1,985	3,579	3,222	2,000	
Adams County Recording Fees	35				989	0	
Salaries - Council	32,300	31,600	34,425	34,025	39,175	47,000	
Salaries - Mayor	8,000						
Benefits - Council	2,617	2,589	2,810	2,761	3,202	3,200	
Benefits - Mayor	638						
Supplies - Council							
Publications							
Telephone - Mayor	918	697	556	504	432	500	
Air Cards - Council Computers							
Mayor\Council Travel	4,848	3,631	653	2,650	3,074	5,000	
Travel/Lodging/Meals/Mileage		210		37	295	3,800	
Retreat Costs	164	260		21		750	
Contingency Exp-Mayor Approved	382				2,759	2,000	
Education/Conferences	1,070	45	125		400	2,400	
Adams Co. (Election costs)		1,706		3,408		0	
Voters Registration Cost	6,181	6,193	4,513	1,779	3,893	4,000	
Legislative Total	63,074	51,056	51,345	50,692	59,595	75,650	0
JUDICIAL (Court)							
Court Administrator - Salary					25,426	80,000	
Judge						50,000	
Court Administrator - Benefits					10,541	35,065	
Judge							
Office & Operating Supplies					13,911	5,000	
County Prosecutor	89,553.94	92,241	100,000	100,000	100,000	0	
Prosecutor						70,000	
Defense Attorney (Indigent Defense)						50,000	
Services					250	20,000	
Postage							
Judicial Total	89,554	92,241	100,000	100,000	150,127	310,065	0
EXECUTIVE - Administrator							
Salary - Administrator	128,030	140,000	151,173	156,717	164,553	174,234	
Salary - Admin. Secretary	29,896	37,326	41,259	51,904	55,338	56,348	
Salary - Sec							
Benefits - Administrator	42,727	49,311	48,142	46,586	46,300	52,000	
Benefits - Admin. Secretary	19,730	21,512	25,763	27,278	27,515	30,213	
Benefits - Sec							
Small Tools & Equipment		55					
Professional Services-Labor (Covid grants to busin	0		222,500	5,167	11,902	0	
I-Pad Aircard	445	700					
Travel/Lodging/Meals/Mileage	2,399	4,976	1,802	1,167	4,326	6,000	
Advertising							
Administration Educ\Conf	595	1,819	110	2,005	2,945	4,000	
Dues - Administrator	326	324		518	125	750	
Executive Total	224,148	256,022	490,748	291,342	313,004	323,545	0
CIVIL SERVICE TESTING							
Civil Service Supplies	96		719	546	360	500	
Civil Services - Prof Services	1,064	89					
Civil Service Postage	21	1				0	
Civil Service Advertising	0				565	1,000	
Civil Service Testing Total	1,181	90	719	546	925	1,500	0
FINANCIAL SERVICES							
Salary - Finance Officer	110,578	117,557	120,198	132,601	139,739	142,576	
Salary - Vacant							
Salary - Deputy Finance Officer	64,302	67,555	88,103	68,045	85,904	88,825	
Salary - Grant Administrator				19,315	17,319	21,318	
Benefits - Employment Security				14,864			
Benefits - Finance Officer	39,432	41,056	42,197	42,745	42,987	47,899	
Benefits - Vacant				665			
Benefits - Deputy Finance Officer	29,620	30,554	37,117	30,289	33,039	37,137	
Benefits - Grant Administrator				8,011	7,133	9,036	
Office & Operating Supplies							

CITY OF OTHELLO
2023 Expenditure Budget
General Fund 001

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal	RED ZONE
Publications - Budget Book							
Small Tools & Equipment	108	4,260	18	525	29	2,000	
State Audit	27,737	5,967	31,668	6,503	7,581	40,000	
Microflex Recovery Fee	0						
Professional Services	9,641	10,236	21,765	16,573	22,684	24,000	
Travel/Lodging/Meals/Mileage	1,537	1,835	54		794	1,800	
Advertising							
Miscellaneous							
Training					140	1,000	
Finance Education\Conferences	935	1,405	125	281	1,739	2,000	
Bank Charges	30	952	1,208	5,433	4,817	4,700	
Financial Services	283,920	281,377	342,453	345,850	363,907	422,291	0
RECORDS SERVICES							
Salary - Admin Secretary							
Salary - City Clerk	57,868	48,328	50,663	73,813	89,364	93,793	
Salary - Admin Temp	480						
Salary - Receptionist/Clerk	45,784	48,774	52,529	54,976	58,548	62,000	
Salary - Utility Billing Clerk							
Overtime	339	95	707		3,242	500	
Benefits - Misc	944	9,619	225.21	231	2,605	500	
Benefits - Records							
Benefits - Admin Secretary							
Benefits - City Clerk	27,928	26,570	27,735	31,488	33,707	37,893	
Benefits - Admin Temp	42						
Benefits - Receptionist/Clerk	25,760	26,624	28,056	27,853	28,177	30,577	
Benefits - Utility Billing Clerk							
Benefits - Overtime	70	20	148		587	300	
Office & Operating Supplies	16,401	14,063	11,705	16,164	12,507	16,000	
Publications	0		48				
Professional Services - Sec of State - Records	2,055		2,645				
Web Hosting - Code Publishing							
Postage Meter Charges	1,481	2,192	764	207	50		
Postage	4,204	2,569	1,238	1,114	1,129	2,000	
Telephone	7,704	7,007	7,741	7,703	7,387	7,500	
Travel/Lodging/Meals/Mileage	846	1,464	746		2,962	2,000	
Advertising - Other	1,940	1,100	1,129	1,682	1,515	1,500	
Clerks Education\Conferences	894	2,145	550	1,505	3,113	2,000	
Fees & Dues	485	558	867	661	893	700	
Printing Costs	0						
Prof. Services - Boarddocs	583	584	584	584	584	585	
Records Services Total	195,808	191,710	188,079	217,982	246,370	257,848	0
FACILITIES							
Bldg. Operating Supplies	3,534	3,136	4,581	7,648	5,681	5,000	
Fuel - General Gov't Use							
Minor Equip/Office							
Janitorial Services	20,855	21,702	20,864	23,625	25,200	26,400	
City Hall Electricity	27,595	28,044	25,705	26,219	24,383	29,500	
City Hall Natural Gas	5,807	7,290	6,025	6,533	9,038	10,000	
City Hall Wtr\Swr Usage	5,664	5,920	6,378	6,734	12,710	9,600	
Bldg. Repairs & Maint	10,749	13,107	11,100	61,635	21,591	15,000	
Minor Equip. Repairs & Maint.				793			
Vehicle Repairs & Maint.	0				54	0	
City Hall Grounds Maint	175	1,170	6,240	271	575	8,000	
Facilities Total	74,378	80,368	80,894	133,458	99,231	103,500	0
RISK MANAGEMENT							
WCIA - Auto Physical Damage	14,279	14,594	15,592	17,579	19,449	19,449	
WCIA - Boiler, Machinery	875	1,351	1,437	1,678	1,960	1,960	
WCIA - Crime/Fidelity	388	354	339	341	346	346	
WCIA - Liability Insurance	132,529	136,504	136,585	166,360	191,937	191,937	
WCIA - Property	34,275	40,400	45,196	50,044	57,029	64,292	
Risk Management Total	182,346	193,203	199,149	236,002	270,721	277,984	0

CITY OF OTHELLO
2023 Expenditure Budget
General Fund 001

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal	RED ZONE
LEGAL							
Attorney Contract	69,209	104,093	46,221	73,732	72,105	80,000	
Ogden Murphy Wallace							
Legal Total	69,209	104,093	46,221	73,732	72,105	80,000	0
INFORMATION SYSTEMS TECHNOLOGY							
Salary - Info Tech	56,214	78,300	83,544	86,353	100,320	104,158	
Salary - IT Specialist					10,908	16,093	
Benefits - Info Tech	26,607	32,771	34,455	33,847	35,682	40,158	
Benefits - IT Specialist					5,702	8,525	
Office & Operating Supplies	885	320	1,446	509	1,102	2,000	
Fuel - Info Tech	0						
Small Tools & Equip.	3,237	3,300	1,404	4,138	7,340	6,500	
PC replacement plan				25,647	24,706	22,000	
Planning commission I-pads						6,000	
Prof Services - Info Tech	21,390	26,244	41,436	45,076	73,368	65,000	
PD MDT Replacement				13,625	16,701	14,000	
Printers Maintenance Agreements				3,722	17,214	20,000	
Communications - Info Tech	683	1,680	1,486	2,211	2,749	3,200	
Prof Services - Wholesail Networks LLC	3,963	6,060	8,878	14,390	13,333	27,000	
Travel/Lodging/Meals/Mileage	528	704	113	327	1,157	4,000	
Repair & Maint. - Info Tech	0	256	1,604	5,048	4,553	6,500	
Miscellaneous & Training	931	1,412	764	1,383	1,883	6,000	
Fees & Dues - Info Tech	182	634	779	995	1,000	2,000	
Information Systems Technology Total	114,620	151,682	175,908	237,272	317,718	353,134	0
OTHER GENERAL GOVERNMENTAL							
Central Services - Salary		(444,190)	(492,471)	(466,993)	(543,075)		
Central Services - Benefits		(194,261)	(205,536)	(182,618)	(193,945)		
Central Services - Office & Operating supplies		(19,758)	(17,923)	(29,292)	(26,603)		
Central Services - Professional Services	(823,541)	(172,419)	(161,957)	(207,548)	(242,035)		
Grant Writer - Professional services (1/4)	16,192	16,383	16,258	18,694	13,883	15,000	
Holiday Committee					1,350	6,000	
Adams County visitors guide	725	725		1,430	650	650	
Grant County visitors guide	0	875			730	0	
Employee Awards	0	228	457	835	513	200	
City Safety Committee	1,041	141			329	200	
Fees - AWC	5,307	5,545	6,342	5,945	6,228	7,071	
City Dues & Fees	280	336	280	280	77	500	
Fourth of July Fireworks	10,000	13,000	13,000	23,000	15,000	15,000	
Adams County Dev Council Fee	4,549			4,683	15,000	15,000	
Annual Cleanup							
Refund - Leasehold Excise Tax							
Food & Beverage/Meetings	5			574	0	500	
Tourism Radio Station - Maint & Repair							
Miscellaneous	(1,826)	(991)	432	18	881	100	
Weed Abatement-City Lots	198	138	138	211	150	150	
Other General Governmental Total	(787,071)	(794,249)	(840,980)	(830,781)	(950,865)	60,371	0
COMMUNITY SERVICES							
Literacy Council							
Adams County Health	2,181	2,253	2,392	2,535	2,587	2,700	
Total Community Services	2,181	2,253	2,392	2,535	2,587	2,700	0
TOTAL GENERAL ADMINISTRATION	513,349	609,847	836,929	858,630	945,425	2,268,588	0
NON-EXPENDITURES							
State Retailing Tax Remittance					(3,303)	500	
Non-Exp/Sales Tax Remittance	11,861	10,186	9,022	8,611	0	4,000	
Non-Expenditure Total	11,861	10,186	9,022	8,611	(3,303)	4,500	0
CAPITAL EXPENDITURES							
CH - HVAC		1,549	71,785				
Immutable backup solution		3,919	13,381			50,000	
PC Replacement	14,631	22,669	11,504				
PC 365 Lic		5,304					
UPS network infrastructure		5,278					
New Network Switch				2,886	2,878	2,114	
Exchange Migration into the cloud		(779)					
COVID			134,570				
New Phone System			440				
VM Server Replacement		2,028				23,000	

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	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal	RED ZONE
IT Vehicle		2,969				53,000	
Camera System						30,000	
Council Projector System		1,305	19,679				
City Camera			1,475				
Compute/Network support contract				10,000		3,600	
Domain Controller			1,080				
City Hall Routing Network-RE-IP					5,762		
Network support contract (see above)					327		
Phones			222				
Engineering to PW						18,750	
CH Carpet (CH side)						0	
Server Room			6,861	7,820			
Capital Expenditures Total	14,631	44,242	260,998	20,707	8,966	180,464	0
TRANSFERS							
General Reserve (115)		13,900					
TRS - Camera system (115)					20,000	20,000	
Virtual servers (trs to savings) 1 of 2					0	0	
TRS - Fund 401 Hydrant Costs	13,900	50,000	13,902	14,670	14,670	14,670	
TRS - Strts (PW)\Code Enforce							
TRS - Park Mitigation ('06, '07, '08)							
Transfers Total	13,900	63,900	13,902	14,670	34,670	34,670	0
TOTAL NON-OPERATING EXPENDITURES	40,392	118,328	283,922	43,988	40,333	219,634	0
GRAND TOTAL- GEN'L ADMIN	553,741	728,174	1,120,851	902,618	985,758	2,488,222	0
POLICE DEPARTMENT ADMINISTRATION							
Payments to LEOFF I Retirees	8,040	7,588	5,929	5,346	6,136	7,500	
Benefits-LEOFF I Med	51,209	74,453	38,476	28,434	45,355	40,000	
Benefits-LEOFF I L/T Care Ins.	9,786	3,197	9,786	9,786	10,449	10,450	
Sales & Use Tax							
Total Administration	69,036	85,238	54,191	43,566	61,939	57,950	0
POLICE OPERATIONS							
Salary - Chief	100,503	102,513	107,742	111,323	118,615	126,792	
Salary - Sergeant #1 - J Mendoza	86,633	88,507	95,031	52,129	97,212	103,944	
Salary - Assistant Chief - Dave Rehaume	95,040	96,941	104,064	108,043	115,304	120,493	
Salary - Sergeant #2 - Brent McFarlane	82,622	87,781	93,784	97,736	98,427	105,796	
Salary - Sergeant #3 - Aaron Garza	91,668	94,070	99,937	104,030	105,538	113,475	
Salary - Sergeant #4 - S Carlson	77,873	82,619	93,248	99,704	83,655	100,414	
Overtime	106,605	107,997	110,805	163,733	201,991	170,000	
Reserves							
Translators	734	560	809	195	744	400	
Benefits - Chief	31,249	31,465	32,917	33,442	34,796	34,435	
Benefits - Sergeant #1 - J Mendoza	29,336	29,481	31,200	14,155	32,141	34,250	
Benefits - Assistant Chief - Dave Rehaume	29,094	30,828	32,525	33,108	34,533	33,990	
Benefits - Sergeant #2 - Brent McFarlane	28,816	29,535	31,101	31,927	32,343	34,250	
Benefits - Sergeant #3 - Aaron Garza	29,933	30,285	31,741	32,476	33,097	34,250	
Benefits - Sergeant #4 - S Carlson	28,193	28,827	30,904	31,417	29,888	34,250	
Benefits - Overtime	16,818	16,373	16,930	24,720	25,890	25,000	
Benefits - Reserves							
Benefits - Translator							
Uniform Purchases	11,746	16,340	11,331	22,709	10,831	15,000	
Police Operating Supplies	3,658	3,607	12,492	12,038	16,186	15,000	
Uniform Cleaning	161	62	62			200	
Evidence Supplies/Equipment	997	6,060	3,334	3,283	1,020	2,000	
Firing Range Supplies/Equip.	0	3,154	3,660	1,815	22	3,000	
Ammunition	863	3,886	7,493	10,065	14,979	15,000	
Small Equipment	1,151	6,580	5,166	8,801	5,246	8,000	
Uniform Boot Allowance				168		0	
Jail Services	92,169	88,338	62,610	55,538	100,614	100,000	
Professional Services - Labor	51	51	51	51	618	0	
AWC Retro Program						0	
Entry level Medical Exams	735	2,064	1,150	3,900	922	1,000	
Medical Services - Prisoners	0					0	
Postage	1,434	1,107	1,328	1,071	1,905	1,500	
Advertising - Police Operations	1,024		162			0	
Organizational Dues	1,005	717	1,085	1,402	1,222	1,500	
Gun Permits/Dealer Licenses	3,282	2,985	2,298	3,780		3,000	
Accreditation Costs						0	
AT&T Mobile	13,324	18,700	17,271	19,839	16,679	19,000	
Tactical Response Team Supplies						0	
Total Operations	966,720	1,011,431	1,042,232	1,082,601	1,214,418	1,255,940	0

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General Fund 001

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal	RED ZONE
INVESTIGATIONS							
Salary - Officer 33 - (Leave Vacant)							
Overtime							
Benefits - Officer 33 - (Leave Vacant)							
Operating Supplies							
Photo Supplies							
Dues/Fees/Registration	160						
Miscellaneous	403						
Total Investigations	563	0		0	0	0	0
CRIMINAL JUSTICE & TRAINING							
D.C.D. Grants 1,2,3							
Travel/Lodging, Meals, Mileage	17,825	17,684	7,388	26,141	27,694	30,000	
Training - Staff & Reserves	16,467	17,941	33,973	22,043	14,579	10,000	
Academy Training - New Hires		6,374	350		4,212	3,500	
DOJ/DOComm. Crime Victims Grant						0	
Lexipol	6,248			7,408	5,211	13,000	
DOJ/Seattle PD - Missing Childrens Assistance grant							
Total Training	40,540	41,998	41,711	55,592	51,696	56,500	0
FACILITIES							
Small Tools & Equipment		246				500	
Electricity - Park Cameras						0	
Building Repairs & Maintenance	155	4,326	2,300	9,252	2,711	5,000	
Minor Equip. Repair & Maint.						0	
Firing Range Improvements						0	
Total Facilities	155	4,572	2,300	9,252	2,711	5,500	0
TRAFFIC PATROL							
Salary - Officer 27 E Martinez	69,875	74,983	84,466	88,304	89,561	94,506	
Salary - Officer 32 C Garza	65,520	70,946	80,961	83,025	87,616	94,423	
Salary - Officer 34 R. Vargas	54,092	53,286	75,879	76,971	82,999	89,154	
Salary - Officer 35 F. Lopez	50,236	47,859	68,842	73,159	75,772	80,856	
Salary - Officer 37 Jose Xavier Garza	63,354	68,675	77,719	41,714	56,419	73,167	
Salary - Officer 38 - (leave vacant)		35,084	3,285	49,469		0	
Salary - Officer 28 - C Ochoa	71,760	73,263	80,687	84,594	74,238	78,840	
Salary - Officer 31 - (To Fill)	73,777	75,301	81,652	71,460		84,846	
Salary - Officer 26 M Garza	65,348	56,510	29,144	69,076	74,216	77,811	
Salary - Officer 36 - B. Jacobsen	73,516	75,493	20,592	58,779	79,561	85,752	
Salary - Officer 39 S Perez	63,091	67,838	80,810	81,805	80,907	89,102	
Salary - Officer 40 (leave vacant)						0	
Benefits - Misc.	1,263	954	740	743	886	900	
Benefits - Officer 27 E Martinez	27,072	27,643	29,549	30,383	31,041	32,670	
Benefits - Officer 32 C Garza	26,608	27,288	29,160	29,461	30,662	32,670	
Benefits - Officer 34 R. Vargas	21,751	23,465	28,924	29,016	30,249	32,670	
Benefits - Officer 35 F. Lopez	16,531	21,434	27,928	28,484	29,288	32,670	
Benefits - Officer 37 Jose Xavier Garza	26,257	26,911	28,526	12,831	23,508	32,670	
Benefits - Officer 38 - (leave vacant)		11,827	487	15,489		0	
Benefits - Officer 28 - C Ochoa	27,302	27,467	29,283	30,101	30,981	32,670	
Benefits - Officer 31 - (To Fill)	27,746	27,750	29,463	25,230		32,670	
Benefits - Officer 26 M Garza	26,281	18,393	13,277	28,224	29,264	32,670	
Benefits - Officer 36 - B. Jacobsen	27,582	27,761	5,371	16,538	34,768	32,670	
Benefits - Officer 39 S Perez	26,504	26,942	29,327	29,650	29,832	32,670	
Benefits - Officer 40 (leave vacant)						0	
Fuel Costs	40,236	39,143	30,986	47,681	62,230	50,000	
Taser Maintenance	7,597	5,013	2,834	8,953	10,917	11,000	
Car Repair & Maintenance	22,631	26,955	22,807	27,615	43,722	25,000	
Total Traffic Patrol	975,929	1,038,187	992,696	1,138,753	1,088,637	1,262,057	0
Protective Inspections							
Salary - Code Enforcement	56,240	57,356	60,613	62,396	63,969	68,952	
Overtime - Code Enforcement						500	
Benefits - Code Enforcement	28,007	29,321	30,695	30,310	30,191	32,670	
Overtime - Benefits							
Office & Operating Supplies	1,967			405		300	
Uniform Purchase	590	460		340	256		
Weed Control							
Dog Pound Operation				92			
Fuel - Code Enforcement	1,289						
Veterinary Cost	22	106	53			500	

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	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal	RED ZONE
Pet Rescue Contract	42,000	50,000	51,000	51,000	52,020	52,000	
Postage	32	7				0	
Telephone	600	633	549	504	432	600	
Dog Pound - City Water & Sewer Use						0	
Vehicle Repair & Maintenance	144	2				1,200	
Hulk Vehicle Towing					3,150	5,000	
Education/Conferences	400	2,160	1,327	424	1,714	2,000	
Total Code Enforcement Department	131,291	140,045	144,237	145,471	151,733	163,722	0
DISPATCH							
Salary - Dispatcher 40	59,057	60,247	66,884	69,468	70,471	74,358	
Salary - Admin Assistant 41	42,037	48,292	54,008	58,574	67,292	71,298	
Salary - Dispatcher 42	51,804	52,848	55,837	59,290	62,069	64,222	
Salary - Dispatcher 43	32,908	50,063	55,473	60,502	63,810	66,897	
Salary - Dispatcher 44	53,358	54,433	59,579	60,349	63,678	66,568	
Salary - Dispatcher 46	52,840	53,905	58,087	59,107	60,409	62,829	
Salary - Dispatch P/T 47	11,003	18,570	16,729	17,917	17,406	18,103	
Salary - Dispatch P/T 48	16,126	16,078	16,761	17,603	16,487	16,579	
Overtime	17,103	7,168	9,602	10,980	12,573	17,000	
Benefits - Dispatch	877	571	528	526	542	1,000	
Benefits - Dispatcher 40	28,392	28,893	30,880	30,592	30,297	32,670	
Benefits - Admin Assistant 41	20,488	26,559	28,312	28,479	29,709	32,670	
Benefits - Dispatcher 42	27,071	27,529	28,743	28,708	28,902	32,670	
Benefits - Dispatcher 43	15,899	26,968	28,671	28,838	29,236	32,670	
Benefits - Dispatcher 44	27,284	27,741	29,427	28,894	29,021	32,670	
Benefits - Dispatcher 46	27,286	27,754	29,235	28,765	28,616	32,670	
Benefits - Dispatcher P/T 47	908	1,544	1,389	1,466	1,449	1,600	
Benefits - Dispatch P/T 48 (new hire)	1,329	1,334	1,390	1,445	1,373	1,600	
Benefits - Overtime Dispatchers	3,516	1,479	2,003	2,046	2,294	3,500	
Office & Operating Supplies	4,456	8,210	7,294	7,375	3,633	7,500	
Dispatch Equip. Service Contract	29,620	23,906	33,372	39,207	44,786	49,000	
Telephone			8,266			0	
Century Link - Dispatch	8,301	7,538		7,272	6,262	7,000	
Access Fee						0	
Machinery & Equipment						0	
Total Dispatch	531,663	571,630	622,472	647,403	670,316	725,076	0
EUDL GRANT							
Overtime-Adams County Sheriff		-	-			-	-
Benefits - EUDL		-	-			-	-
Office & Operating Supplies		-	-			-	-
Small Equipment		-	-			-	-
Prof Services - Consultant		-	-			-	-
Prof Services - Other		-	-			-	-
Postage		-	-			-	-
Telephone		-	-			-	-
Travel		-	-			-	-
Advertising		-	-			-	-
Education/Conferences		-	-			-	-
Miscellaneous Expenses		-	-			-	-
Total EUDL Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL POLICE OPERATING EXPENDITURES	2,715,897	2,893,101	2,899,838	3,122,637	3,241,450	3,526,744	-
CAPITAL EXPENDITURES							
Spillman Software							
Patrol vehicle for officer 17			119,216				
Patrol Vehicles (4)	124,715	121,671		122,000		316,000	
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			4,342		
Portable Radios							
Opticom		12,167		18,868			
Building Retrofit to LED Lights	9,045			14,222			
Patrol Rifles (18)							
Patrol Area Cabinet/Counter Top							

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	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal	RED ZONE
Water Dispenser							
Redacion software							
Watchguard replacement							
Kevlar Helmets							
Radar replacements							
Hand Guns		19,798					
Total Capital Expenditures	133,760	397,740	119,855	155,089	4,342	316,000	0
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	0
TOTAL POLICE NON-OPER EXPENDITURES	143,760	407,740	129,855	165,089	14,342	326,000	0
GRAND TOTAL - LAW ENFORCEMENT	2,859,656	3,300,840	3,029,693	3,287,727	3,255,791	3,852,744	0
FIRE DEPARTMENT ADMINISTRATION							
Payments to LEOFF I Retirees	1,741	1,626	1,735	1,782	2,041	2,100	
Benefits-LEOFF Retirees Medical	17,704	24,436	17,246	21,025	18,397	25,000	
Benefits-LEOFF L. T. Care Ins.	0						
Total Administration	19,445	26,062	18,981	22,807	20,438	27,100	0
Office & Operating Supplies		159			223		
Building Repair & Maintenance	245	48	181	4,442		500	
Grounds Maintenance	0					400	
Adams County Fire District #5	306,908	308,769	328,273	384,604	412,333	441,196	Estimate
Hydrant Usage							
Irrigation Water Services	680	731	748	678	724	750	
Total Operations	307,833	309,708	329,202	389,724	413,279	442,846	0
CAPITAL EXPENDITURES							
Fire Truck purchase				440,974		146,991	
Generator							
City Fire Apparatus shop floor recoat & stripe			32,329				
Total		-	32,329	440,974	-	146,991	-
Transfers							
Fire Truck Purchase (Tsr to Fire Reserve)		75,000	100,000	122,000			
Total Transfers		75,000	100,000	122,000	-	-	-
GRAND TOTAL - FIRE SERVICES	327,277	410,770	480,512	975,505	433,717	616,938	0
PARKS & RECREATION RECREATIONAL SERVICES & PROGRAMS							
Professional Services - PW							
Salary - Park & Rec Coordinator	48,426	64,612	56,065	48,415	52,350	67,925	
Salary - Park & Rec Assistant	29,259	35,355	39,308	41,802	24,771	45,000	
Salary - 50 Public Works Director	21,150	23,595	19,592	19,980	23,700	26,125	
Salary - 51 Records Clerk	9,533	14,766	9,741	10,308	10,569	11,125	
Salary - Second PW Clerk	56,661				10,055	10,261	
Salary - 59 Maintenance	46,236	32,104	13,560	49,372	50,989	54,222	
Salary - 60 Maintenance	46,236	48,845	53,991	59,788	60,834	64,814	
Salary - 66 Seasonal (Zachary Salazar)					10,707	0	
Salary - 67 Seasonal (Kael Fuhrman)					5,529	0	
Overtime	7,833	8,933	469	6,194	14,245		
Benefits - Park & Rec Coordinator	27,195	25,390	30,291	25,714	25,866	32,789	
Benefits - Park & Rec Assistant	22,378	23,836	25,461	23,963	13,037	27,000	
Benefits - 50 Public Works Director	8,785	9,082	7,605	7,514	7,592	9,090	
Benefits - 51 Records Clerk	5,249	8,569	5,425	5,454	5,404	6,145	
Benefits - Second PW Clerk	29,505	827	733	874	5,363	5,957	
Benefits - 59 Maintenance	26,747	18,475	9,173	28,283	28,702	29,457	
Benefits - 60 Maintenance	26,645	27,578	29,086	30,086	29,636	31,271	
Benefits - 66 Seasonal (Zachary Salazar)					6,602	0	
Benefits - 67 Seasonal (Kael Fuhrman)					4,031	0	
Benefits - Miscellaneous	106	1,055	5,610	3,829		4,000	
Overtime Benefits	1,672	1,933	106	1,264	2,812	2,000	
Office & Operating Supplies	3,806	2,475	2,409	2,507	2,870	3,625	
Safety Supplies	450	419	1,194	897	1,364	1,000	
Uniforms	1,483	1,892	1,538	1,700	1,924	1,200	
Fuel	4,395		941	7,933	11,050	15,500	

CITY OF OTHELLO
2023 Expenditure Budget
General Fund 001

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal	RED ZONE
Small Equipment - Office	2,446	807	279	731	296	1,500	
Small Tools & Equip. - Shop	1,359		72	2,084	1,929	2,000	
Misc. Prof. Services					272	375	
Prof Services - Labor						127	
Prof Services - Engineering (Park)		217					
Telephone	1,898	2,251	1,582	1,165	1,850	2,150	
Postage	8	224	83	15	75	250	
Travel/Lodging/Meals/Mileage	1,169	2,326	2,268	883	2,287	2,500	
Advertising	716	1,263	49	1,556	1,626	3,150	
Ball Field Lighting	14,755	13,143	2,886	9,882	9,740	14,150	
Utilities - Shop Electricity	3,026	4,393	4,352	3,822	4,194	4,100	
Utilities - Shop Natural Gas	1,259	1,634	2,287	2,128	2,939	2,000	
Water/Sewer Use	1,298	1,265	1,623	1,768	1,366	1,500	
Concessions Water/Sewer Usage	3,319	3,684	3,813	3,948	2,910	3,900	
Office Equip. Rep. & Maint.	429	162		121	120	700	
Shop Bldg Rep. & Maint.	1,486	350	1,091	4,595	12,673	12,000	
Vehicle/equip Rep. & Maint.	10,179	5,536	5,752	12,738	12,991	8,000	
Radio System Rep. & Maint.					101	250	
Fees/Dues/Registration	425	335	160	139	1,088	1,175	
Recreation Programs	5,665	3,736	3,129	6,826	13,414	5,410	
City trips & Tours Travel expense				601	898		
Training	278	1,484	195	863	350	1,000	
Miscellaneous Expenses	597	83	25,914	654	378	350	
Prof. Svcs. - Boarddocs	0					150	
SEEK Grant from AWC (Salaries)					96,686	0	
SEEK Grant from AWC (Benefits)					8,268	0	
SEEK Grant from AWC (Gen Exp)					270,121	0	
Flag Football	14,511	15,869	6,318	15,793	31,065	12,200	
Soccer	2,996	3,728	1,224	3,797	6,281	12,200	
Little league	1,338	337	335		7,310	15,200	
Allstars	7,291	5,785		3,287	17,371	14,500	
Total Recreation Services & Programs	500,198	418,354	375,708	453,272	918,601	569,343	0
RECREATIONAL POOL PROGRAM							
Salaries - Lifeguards	62,521	68,743		68,364	85,388	85,390	
Salary - Pool Manager	0	11,320		5,111	11,839	13,057	
Salary - Asst. Pool Manager	15,959	7,007	146	7,551	8,434	15,211	
Salary - Concessions	17,714	14,115		17,153	21,273	21,273	
Salary - Event Instructors							
Overtime	0						
Benefits (fica, medicare, L&I, Unemp)	8,854	8,866		9,003	10,400	7,062	
Benefits - Pool Manager	0	1,253		764	1,791	1,465	
Benefits - Asst. Pool Mgr.	1,976	801		991	1,432	1,977	
Benefits - Concessions	2,545	1,810		2,301	2,587	1,776	
Benefits - Overtime	0						
Office & Operating supplies	2,870	1,535	1,780	2,296	3,119	2,000	
Supplies - Safety	1,642	357	94	1,336	0	1,500	
Pool Supplies - Chemicals	28,626	15,709		22,755	25,920	28,000	
Staff Uniforms	2,131	2,321	111	2,343	1,797	3,000	
Concession Supplies	8,336	4,948		4,869	7,676	2,500	
Minor Equipment - pool programs	153			132		300	
Telephone - Pool	699	700	759	1,193	1,465	1,244	
Advertising	540	510	136	265	45	2,000	
Miscellaneous	265	639	11	1,831	1,875	600	
Training - Pool Staff	1,734	692	1,267	708	2,108	4,000	
Total Pool Program	156,565	141,326	4,305	148,965	187,149	192,355	0
PARKS DEPARTMENT-CONCESSIONS							
Salary - Park Concession	9,524	3,195		6,907	6,825	7,700	
Benefits - Park Concession	1,364	410		843	823	1,100	
Office & Operating - Park Prog	878	883	1,602	1,298	1,553	700	
Supplies - Safety	17	342	107			530	
Staff Uniforms	99			909			
Concessions supplies	7,907	7,711		3,731	3,089	10,000	
Minor Equipment - Park Prog	0						
Miscellaneous	92	2,622		2,620		2,620	
Park staff training	0						
Total Park Concessions	19,880	15,163	1,709	16,308	12,290	22,650	0

CITY OF OTHELLO
2023 Expenditure Budget
General Fund 001

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal	RED ZONE
PARKS DEPARTMENT-POOL FACILITIES							
Pool Maintenance Supplies	2,600	881	202	1,101	2,557	2,600	
Small Tools & Equipment	178	450	114	413	149	1,000	
Electricity	16,009	13,342	2,645	10,824	9,404	17,000	
Cascade Gas	14,723	5,235	329	4,922	8,349	12,000	
Water & Sewer-PAY to W/S	22,974	6,976		30,144	14,802	12,000	
Pool EQ and Structure R&M	9,214	6,588	536	12,883	23,123	8,500	
Pool Operating Permits & Fees	760	552	386	170	386	800	
Annual Payment to Adams County	10,000	10,000	10,368	10,000	10,000	0	Part of \$60k fc
Total Pool Facilities	76,458	44,024	14,579	70,457	68,770	53,900	0
PARKS - FACILITIES							
Operating Supplies			980	442	1,158	900	
Safety Supplies	669	190	82	819	4,845	1,200	
Grounds Maintenance Supplies	1,846	402	79	414	19,191	400	
Parks Small Tools & Equipment	1,483	1,493	693	723	944	1,500	
Parks Travel				65	0	100	
Park Restroom Rentals	515	395	4,120	1,635	6,935	2,500	
Electricity - Parks & Facilities	20,614	21,923	22,211	22,049	21,783	21,000	
Irrigation Expenses	16,068	18,298	16,986	16,990	30,076	17,000	
Parks Water Usage	17,324	18,688	14,149	20,796	21,260	15,500	
Grounds Maintenance	13,015	10,420	7,932	8,249	13,009	13,200	
Walk path / Sidewalk Improvements	259	82			217	8,000	
Park Equipment - Repairs & Maint	9,610	5,348	6,959	5,033	8,582	9,500	
Park Structure Repair & Mtn.	12,553	15,164	16,387	11,263	15,267	14,500	
Vandalism - Repair & Maint.	1,175	300	2,465	6,206	8,026	4,000	
Vehicle Repair & Maintenance		2,659	348	609	1,074	8,000	
Sprinkler System Maintenance	7,239	2,705	9,159	7,265	10,306	9,000	
Miscellaneous	0			277	445	100	
Parks Training\Education	821	425	250	528		1,000	
Total Park Facilities	103,191	98,493	102,800	103,364	163,118	127,400	-
TOTAL PARK & REC OPER EXPENDITURES	856,293	717,359	499,102	792,367	1,349,928	965,648	0
PARK & REC CAPITAL EXPENDITURES							
Pool - Tile Repair					1,524		
Soccer Bownet goals (16)					3,875		
Lit reader board (by new PW bldg)					25,450		
Lions Park (concessions, mounds, announcer booth, etc)							
Building upgrades for Park & Rec					66,429		
Equipment Trailer					3,000		
Backhoe Hammer					1,894		
Backhoe Bucket					1,065		
Skateboard Park lighting							
Groundsmanager Toro 4010-D Cab T4 Compliant Diesel			108,858				
Cash registers (POS)	2,112						
Heat Exchange - Pool		53,373					
Backwash tanks sand replacement - pool		25,721					
Tennis Court							
Lane Ropes	2,414						
Trim Mower				5,005			
Life Jackets	4,499						
Total Capital Expenditures	9,025	79,094	108,858	5,005	103,236	0	0
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							
Total Interfund Transfers	0	0	0	0	0	0	0

CITY OF OTHELLO
2023 Expenditure Budget
General Fund 001

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal	RED ZONE
GRAND TOTAL - PARKS & RECREATION	865,317	796,454	607,959	797,372	1,453,164	965,648	0
PLANNING & BUILDING DEPARTMENT							
PLANNING DEPARTMENT							
Salary - City Planner (100%)	83,640	89,894	94,684	97,828	110,210	115,169	
Salary - Secretary (50%)	17,703	23,537	25,316	15,659	21,587	25,887	
Salary - Engineer		26,204					
Salary - Engineer Tech		11,603					
Benefits - City Planner (100%)	33,580	35,148	36,774	36,059	37,453	38,995	
Benefits - Secretary (50%)	10,576	13,309	14,656	11,754	12,186	14,714	
Benefits - Engineer		9,549	8				
Benefits - Engineer Tech		5,164	7				
Office & Operating Supplies	427	846	45	18	375	500	
Small Equipment	60	717			41	200	
Prof. Serv. - Planning		3,000		1,000	2,000	3,000	
Prof. Serv. - Planning/engineering (City)	3,145						
Prof. Serv. - Maps, Aerial Photos							
Prof. Serv. Engineering - Plat/Plan Review (Bill Back)	78,650						
Commerce - Residential Capacity Grant			20,120	4,880			
Commerce - Economic Development Project							
Commerce - HAPI grant					7,430	3,000	
Postage	122	301	1	7	412	400	
Telephone	1,462	1,594	1,800	1,864	1,544	2,000	
Travel/Lodging/Meals/Mileage	2,121	4,626	1,124	1,085	2,571	5,000	
Advertising-Legals	245						
Planning Education/Conferences	995	355	350	995	695	1,500	
Dues & Fees	100	210	465	1,024	768	950	
Permit Tracks				16,230	16,230	16,800	
Total Planning Department	232,827	226,058	195,351	188,404	213,502	228,115	0
BUILDING DEPARTMENT							
Salary - Building Official (0%)							
Salary - Secretary (50%)	17,703	23,538	25,316	15,660	21,587	25,887	
Salary - Building Inspector	52,133	64,052	68,287	69,279	70,895	72,577	
Benefits - Building Official (0%)	4						
Benefits - Secretary (50%)	10,570	13,294	14,642	11,741	12,166	14,714	
Benefits - Building Inspector	25,702	29,766	31,109	30,591	30,548	31,534	
Office & Operating supplies	1,123	276		821	236	500	
Publications & Code Books	205	853	84		595	500	
Fuel				95	1,164	1,300	
Small Equip. Purchases				37			
Prof. Svcs - Engineering							
Prof. Svcs - Permit Center	697						
SAFEBUILT - School Charges							
SAFEBUILT - Other City Charges							
Postage	288	583	464	188	238	200	
Dues & Fees	130	364	255	215	470	300	
Building Education/Conferences	1,611	985	800	1,128	1,200	2,000	
Truck for Building Inspector				35,423			
Total Building Department	110,167	133,711	140,957	165,178	139,100	149,512	0
GRAND TOTAL - PLAN & BLDG DEPARTMENT	342,994	359,769	336,307	353,582	352,602	377,627	0
LIBRARY							
OPERATING EXPENSES							
MCL Payment (Revs from ACLD)							
Bldg. Repair & Maintenance	1,159	3,925	18,599	318	838	2,000	
Library Roof							
Operating Total	1,159	3,925	18,599	318	838	2,000	0
LIBRARY EXPENDITURES TOTAL	1,159	3,925	18,599	318	838	2,000	0
Payroll Clearing			(500)	(2,031)	3,477	0	
TOTAL GENERAL FUND OPER EXPENDITURES	4,756,969	4,919,771	4,938,958	5,540,065	6,323,959	7,610,554	0
TOTAL GEN FUND NON-OPER EXPENDITURES	193,176	680,162	654,463	775,025	161,387	692,625	0
GRAND TOTAL GENERAL FUND	4,950,145	5,599,933	5,593,421	6,315,090	6,485,346	8,303,179	0

CITY OF OTHELLO
2023 Revenue Budget
STREET FUND 101

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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STREET FUND REVENUES

BEGINNING FUND BALANCE	661,373	708,624	592,071	854,194	1,004,285	887,931
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TAXES

Local Retail Sales Tax (50% split with Gen)	788,094	795,989	995,280	1,027,716	999,104	995,000
Property Tax						
Total Taxes	788,094	795,989	995,280	1,027,716	999,104	995,000

LICENSES & PERMITS

Right-of-Way Usage Permits	3,197	11,225	2,695	3,564	2,200	2,000
Curb Cutting Permits						
Total Licenses & Permits	3,197	11,225	2,695	3,564	2,200	2,000

INTERGOVERNMENTAL

WSDOT Walk/bike Path Loop						
HAWK Main Street Safety Project			62,416	527,084	152,724	0
Disaster Grants - Public Assistance						
Safe Routes To School programs (WaDOT) Ash			5,308		686,628	0
Safe routes to School (WaDOT) Scootney & 14th					10,684	407,815
Transportation Improvement Board (14th)	77,948					
TIB 1st (26-Spruce)	184,341					
TIB 1st (proj combined above)						
TIB LED St light conversion						
Multimodal Transportation	11,504	11,449	11,376	11,410	11,492	11,421
M.V. Fuel Tax - City Streets	168,731	164,336	143,766	151,949	153,754	159,887
M.V. Appropriations (ESSB 5987)	10,240	10,018	9,954	9,984	10,055	10,015
Road Tax - Lieu of Property Tax					103,593	
Adams Co Trans Project	81,423	91,489	94,745	94,135		45,000
Safe Routes to school programs (OSD) (Ash)						
Reimbursement						
Total Intergovernmental	534,185	277,291	327,565	794,562	1,128,930	634,137

Charges for Services

Plan Review Fee						
Latecomers / Mitigation pmts	218,804	3,500	2,484	1,016	-	1,000
Total Charges For Services	218,804	3,500	2,484	1,016	-	1,000

MISCELLANEOUS:

Investment Interest	1,943	4,376	3,339	871	7,585	12,000
Street Rep/Water & Sewer			34			
Insurance Claims						
Other Misc. Street Rev	9,614	3,613		26		1,000
Sale of Equip/Salvage						
Prior Year(s) Corrections						
Total Miscellaneous	11,556	7,990	3,373	897	7,585	13,000

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

TRANSFERS BETWEEN FUNDS:

Trs-In Fund 135/Beautification lighting proj						
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CITY OF OTHELLO
2023 Revenue Budget
STREET FUND 101

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
TRS - Street Reserves (1 Truck)						
TRS - Fund 140 Util Tax - Service Trk.						
TRS - Fund 140 Util Tax - St projects						
TRS - Fund 140 Util Tax						
TRS - Fund 140 Util Tax - Seasonal work						
TRS - REET Fund 135 (Street Overlays)						
TRS - Street Reserve Fund 110 (street projects)						
TRS - Fund 406 1st ave Alley approaches						
Code Enfrmnt Allocation						
Public Works Allocation (Park & Rec)						
Public Works Allocation (Water)						
Public Works Allocation (Sewer)						
TRS - from Fund 310						
Total Transfers	-	-	-	-	-	-
TOTAL STREET REVENUES	1,555,837	1,095,996	1,331,396	1,827,755	2,137,819	1,645,137
TOTAL AVAILABLE REVENUES	2,217,210	1,804,620	1,923,467	2,681,949	3,142,104	2,533,068

CITY OF OTHELLO
2023 Expenditure Budget
STREET FUND 101

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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STREET FUND EXPENDITURES

ROAD & STREET

Supplies - Patching	286	1,926		2,445		5,500
Asphalt / Crack / Chip Sealing	-		30,776	-	71,282	65,000
Street Repairs	3,604	427	2,279	14	3,465	5,000

STORM DRAINS

Storm Drains Repair & Maintenance	-	1,971		1,326	832	8,500
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SIDEWALKS

Sidewalk Repair & Maint	11,863	10,592	13	4,003	2,067	10,000
Curb and Gutter Repair & Maint	1,626			8,602	-	10,000
ADA Improvements						

STREET LIGHTS ELECTRICITY

	102,426	100,305	96,937	95,208	61,036	105,000
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TRAFFIC CONTROL

Paint & Stripping Supplies	(236)	43,042		2,668	4,395	30,000
Traffic Signal Repair Supplies	3,324	842	3,885	1,294	965	3,500
Traffic Control Signs	6,767	42	3,914	11,874	5,422	9,000
Traffic Lights Repair & Maintenance	684	5,679	2,604	1,257	5,393	10,000

SNOW & ICE CONTROL

Sand, Salt, Chemicals	6,380	8,284	466	10,550	2,380	11,000
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STREET CLEANING

Sweeper Maintenance	905				852	5,000
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ROADSIDE

Weed & Debris Removal Services	24,775	21,681	19,854	13,145	22,595	45,000
Street Operations Total	162,405	194,790	160,728	152,387	180,685	322,500

STREET ADMINISTRATION

Office & Operating Supplies	3,895	3,181	2,281	2,342	1,896	3,500
Grant Writer - Professional services (1/4)	16,192	16,383	16,258	18,694	13,883	15,000
Admin & Overhead - Professional Services	163,195					
State Audit						
Postage	409	115	48	197	52	300
Travel/Lodging/Meals/Mileage	869	347	468	107	63	1,000
Advertising - Legal Publications	166		532	1,690	439	1,500
Streets Training & Education	844	156			-	1,000
Street Administration Total	185,569	20,182	19,587	23,031	16,333	22,300

TOTAL STREET OPER. EXPENDITURES	162,405	194,790	160,728	152,387	180,685	322,500
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TOTAL STREET NON-OPER. EXPENDITURES	185,569	20,182	19,587	23,031	16,333	22,300
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TOTAL STREET EXPENDITURES	347,974	214,972	180,316	175,418	197,018	344,800
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WCIA - Liability						
WCIA - Property						
Salary - 50 Public Works Director	21,150	23,595	19,592	19,980	23,700	26,125
Salary - 51 Records Clerk	9,533	14,767	9,741	10,308	10,569	11,125
Salary - 52 Maintenance	46,072.04	27,511	15,982	49,390	50,935	53,530
Salary - Second PW Clerk					10,055	10,261
Salary - 54 Maintenance		58,066	55,947	49,671	51,162	53,940
Salary - 55 Maintenance						
Salary - 56 Maintenance						
Salary - 57 Maintenance						
Salary - 58 Maintenance						
Salary - 59 Maintenance						
Salary - 60 Maintenance						
Salary - 62 Seasonal	8,173	19,028	25,768	13,896	32,565	29,064
Salary - 63 Seasonal	3,576	19,639	26,594	21,711	38,633	29,064
Salary - 64 Seasonal	18,445	17,205	36,815	34,474	37,067	29,064

CITY OF OTHELLO
2023 Expenditure Budget
STREET FUND 101

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
Salary - 65 Seasonal	7,778	7,657	13,339	12,160	17,155	29,064
Salary - 61 Maintenance	46,451					
Salary - Grant Administrator				19,315	17,319	21,318
Salary - IT Specialist					4,285	6,323
Salary - Engineer		26,204				
Salary - Engineer Tech		11,603				
Overtime	1,380	6,437	2,187	6,583	9,302	8,500
Benefits - Miscellaneous	979	2,070	2,647	462	1,869	2,805
Benefits - 50 Public Works Director	8,581	9,086	7,813	7,741	7,627	9,090
Benefits - 51 Records Clerk	5,250	8,574	5,460	5,454	5,404	6,145
Benefits - 52 Maintenance	27,096	14,177	9,767	28,341	28,294	29,358
Benefits - Second PW Clerk					5,398	5,957
Benefits - 54 Maintenance	230	28,921	30,022	28,149	28,230	29,491
Benefits - 55 Maintenance					296	
Benefits - 56 Maintenance					173	
Benefits - 57 Maintenance	195					
Benefits - 58 Maintenance						
Benefits - 59 Maintenance					173	
Benefits - 60 Maintenance				199	173	
Benefits - 62 Seasonal	7,293	13,940	17,272	8,865	21,158	18,310
Benefits - 63 Seasonal	3,264	13,779	17,468	13,362	23,786	18,310
Benefits - 64 Seasonal	15,061	13,441	25,431	23,681	23,545	18,310
Benefits - 65 Seasonal	7,081	5,765	8,726	6,867	10,880	18,310
Benefits - 61 Maintenance	27,146	40			518	-
Benefits - Grant Administrator				8,011	7,133	9,036
Benefits - IT Specialist					2,241	3,349
Benefits - Engineer		9,550	8			
Benefits - Engineer Tech		5,164	7			
Overtime Benefits	307	1,332	695	170	1,829	1,700
Office Supplies	2,240	2,056	797	1,333	1,314	1,300
Shop Operating Supplies	964	3,379	13,365	12,287	9,127	4,000
Equipment Maintenance Supplies	12	249	10			
Safety Supplies	450	408	907	571	2,547	800
Uniforms	1,483	1,562	1,433	1,706	2,046	1,700
Fuel	7,415	9,376	4,009	7,868	11,083	10,500
Small Equipment - Office	2,471	1,812	175	680	3,542	1,500
Small Tools & Equip. - Shop	1,693	2,865	689	5,404	4,244	3,000
Prof. Services	42	40	2,695	440	20	20,000
Prof. Services - Labor	-					
Prof. Services - Engring	108,538	7,872	11,623	3,528		10,000
Telephone	3,480	2,791	2,631	2,390	2,277	3,000
Travel/Lodging/Meals/Mileage		473	14	149	88	600
PW Advertising	7	890	180			900
Utilities - Shop Electricity	3,026	4,393	4,352	3,822	4,194	3,800
Utilities - Shop Natural Gas	1,259	1,634	2,287	2,128	2,939	3,400
Water/Sewer Use	1,298	1,265	1,623	1,768	1,366	1,100
Office Equip. Rep. & Maint.	429	140		655	120	500
Shop Bldg Rep. & Maint.	3,212	3,565	2,462	6,537	11,759	12,500
Vehicle/equip Rep. & Maint.	9,584	6,792	8,746	15,090	9,007	8,000
Radio System Rep. & Maint.				-	101	250
Fees/Dues/Registrations	163	503	688	325	750	250
Miscellaneous Expenses	37			314	281	625
Contracted Labor - Coyote Ridge						
Prof. Svcs. - Boarddocs	583	584	584	584	584	585
Central Services - Salary		69,354	75,227	64,521	61,841	
Central Services - Benefits		24,912	26,177	20,878	18,838	
Central Services -Office & Operating Supplies		1,904	1,330	3,314	3,094	
Central Services - Professional Services	44	31,767	32,150	39,343	37,961	
PUBLIC WORKS EXPENDITURES						
Total PW Operations	413,470	538,138	525,432	564,425	660,595	565,859
Engineering						
Salary - Engineer			50,344	52,020	53,876	56,301
Salary - Engineer Tech			33,017	37,682	32,115	31,350
Benefits - Engineer			17,255	16,870	16,735	19,000
Benefits - Engineer Tech			13,694	14,146	12,266	15,000

CITY OF OTHELLO
2023 Expenditure Budget
STREET FUND 101

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
Office & Operating supplies			3,027	13,617	2,022	2,500
Fuel			786	182	391	400
Small Equipment			-	1,151	939	350
Travel/Lodging/Meals/Mileage			139		128	1,400
Education\Conferences			190	567	512	1,200
Dues & Fees			-		-	2,200
Total Engineering	-	-	118,452	136,235	118,983	129,701
TOTAL OPERATIONS	413,470	538,138	643,884	700,660	779,578	695,560
Property Purchase	40,673		3,212			
New Network Switch						
Compute support contract						3,600
Domain Controller			580			
City Hall Routing Network-RE-IP					5,762	
Network support contract (see above)						
Phones			22			
Server Room				6,972	298	
Exchange Migration into the cloud		15,857				
PC 365 Lic		5,304				
Backup Upgrades (/5)		528	1,141			
New Network Switch (/5)				2,886	2,878	2,114
Road Grader					58,434	
Service Truck (1) (st/wa/se)		53,352			27,232	22,000
Beautification Committee	22					
Chip Seal/Seal Coat	10,529					150,000
Pavement Surface Condition Rating	5,448					
Camera System (/5)						
UPS network infrastructure		5,278				
GPS equipment			23,591			
ADA review						
Engineering to PW						18,750
VM Server Replacement						23,000
Property Development	455	7,687				
14th Ave proj Sewer loan rpmt	204,819	102,410				
Crack seal	49,890				146,177	
TIB N Broadway reconstruction proj						
Council Projector System (/5)		1,305				
TIB 1st (26-Spruce)	133,675	105,071				
65' Aerial boom manlift					3,267	75,000
Backhoe Hammer					1,898	
Backhoe Bucket					1,065	
Traffic calming measures						100,000
SR 24 Industrial Area						
Safe Routes to school (Scooteney & 14th)					10,900	450,000
HAWK Main Street Safety Project		7,250	62,461	629,825		
Safe Routes to school programs (Ash st)				9,046	675,285	-
CAPITAL EXPENDITURES						
Capital Expenditures Total	404,838	304,041	87,795	648,729	933,196	844,464
TRANSFERS						
Fund 310 Main Street Project						
Virtual Servers (Trs to savings 1 of 2)						
PW Vehicle Equip. Reserve (110)						
Gen'l Fund Cost Allocation						136,052
PWTF - Broadway Reconstruction	30,525	30,379	30,233	30,087	29,941	29,795
Gen'l Fund - Computer Services						
PWTF - SR 24 Industrial Area						
Main Street Reconstruction Bonds	271,106	125,021	123,834	122,772	126,535	124,357
Transfer Total	301,631	155,400	154,067	152,859	156,476	290,204
TOTAL PUBLIC WORKS EXPENDITURES	1,119,939	997,579	885,746	1,502,247	1,869,250	1,830,228
GRAND TOTAL STREETS	1,467,913	1,212,551	1,066,062	1,677,665	2,066,268	2,175,028

CITY OF OTHELLO
2023 Expenditure Budget
STREET FUND 101

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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CITY OF OTHELLO
2023 Revenue & Expenditures
FUND 195 - Transportation Improvement Fund

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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REVENUES

Beginning Fund Balance	54,438	173,789	20,354	319,469	81,268	319,213
Transportation Benefit District Tax	369,298.91	372,681	467,930	483,592	470,094	440,000
TIB (Lee Rd Reconstruction Project)		531,660	58,882			
Stop sign study (Quadco)			14,408	8,658		
TOTAL REVENUES	423,737	1,078,130	561,573	811,720	591,657	759,213

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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EXPENDITURES

Professional services - Audit	880					
Professional services - Insurance						
Capital project engineering						
TIB - Lee Rd Engineering		75,845				
Chip seal / Seal coat						600,000
Capital project construction		280,546	74,907	578,550	23,455	
TIB - Lee Rd Construction		551,384				
Olympia (Sandhill)	208,607					
Columbia (Sagestone 8)	40,462					
Stop sign study (Quadco)			17,198	1,901		
Main St Bond (pmt assistance)		150,000	150,000	150,000	150,000	150,000
TIB N Broadway reconstruction proj						
Safe Routes to school (Scootney & 14th)						
TOTAL EXPENDITURES	249,948	1,057,776	242,104	730,451	173,455	750,000
ENDING FUND BALANCE	173,789	20,354	319,469	81,268	418,202	9,213

CITY OF OTHELLO
2023 Revenue
ARPA 119 (AMERICAN RESCUE PLAN ACT)

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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REVENUE

Beginning Fund Balance			-	1,129,611	1,263,966
ARPA Funds			1,171,611	1,171,610	
Investment Interest				15,550	
Assessment Interest					
Assessment Principal					
Prior Year(s) Corrections					
Revenues	-	-	1,171,611	1,187,160	-
Total Revenue & Beginning Fund Balance	-	-	1,171,611	2,316,771	1,263,966

CITY OF OTHELLO
2023 Expenditures
ARPA 119 (AMERICAN RESCUE PLAN ACT)

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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EXPENDITURES

Othello Holiday Committee			12,000		
CH HVAC					250,000
Gang Intervention/Mentoring				15,000	
Saddle Mountain Amateur Radio Club			30,000		
Axon					56,000
ALPR x8 per year with storage					20,000
Police Body Cameras/Fleet					
City Hall Remodel				61,691	
FD Equipment (Breathing Aps)					195,000
Road Grader				100,000	
Council Streaming				16,352	
Othello Food Bank (\$30K '22 / \$30K '23)				30,000	30,000
Playground					600,000
Taggares Park restroom					100,000
Media Equipment					
Sports Equipment					
Security Cameras (all facilities)				166,138	
Surveillance Cameras at Lions Park (PD)				14,638	
Council Decision					
Total Expenditures	-	-	42,000	403,819	1,251,000
Ending Fund Balance	-	-	1,129,611	1,912,953	12,966

CITY OF OTHELLO
2023 Revenue
TOURISM FUND 114

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
<u>REVENUE</u>						
Beginning Fund Balance	41,157	44,430	39,769	46,966	63,454	51,461
Hotel/Motel Tax	49,541	48,153	45,821	66,146	69,283	54,000
Interest Revenues	582	686	357	142	344	250
Prior Year(s) Corrections						
Total Revenue	50,123	48,839	46,178	66,288	69,627	54,250
Total Revenue & Beginning Fund Balance	91,280	93,269	85,947	113,255	133,081	105,711

CITY OF OTHELLO
2023 Expenditures
TOURISM FUND 114

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
<u>EXPENDITURES</u>						
Othello Community Museum	700	800	-	900		2,336
Othello Holiday Committee		700	700	3,000	4,100	4,686
Chamber of Commerce	12,000	13,600	11,600	11,800	12,900	13,486
Old Hotel	5,400	6,000	5,100	5,300	6,400	6,986
Rodeo	8,100	9,000	2,139	7,900	9,000	9,586
All City Car Classic	2,500	2,500	1,940	2,300	3,400	2,836
Othello Fair Association	5,500	6,000	5,100	5,300	6,400	6,986
Sandhill Crane Festival	8,400	9,400	8,000	8,200	9,300	9,886
Caboose Project						
Coulee Corridor Project	1,050	1,100	900	1,100	1,957	1,536
Othello Mexican Soccer	2,500					
Latino State Championship		2,900	2,203	2,500	3,600	4,186
Othello Barracudas Swim Team						
Distinguished Young Women						
Othello Rod & Gun Club	700	1,500	1,300	1,500	2,600	3,186
Christmas firework display					10,000	10,000
Total Expenditures	46,850	53,500	38,982	49,800	69,657	75,696
Ending Fund Balance	44,430	39,769	46,965	63,455	63,424	30,015

CITY OF OTHELLO
2023 Revenue
REAL ESTATE EXCISE TAX FUND 335

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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REVENUE

Beginning Fund Balance	16,491	63,052	45,205	101,821	230,334	251,170
1/4% Local R.E Excise Tax	56,361	77,222.49	81,404	138,835	111,522	120,000
Investment Interest	200	222	211	91	195	300
Other (Park Plane)	15,000					
Revenues	71,561	77,444	81,615	138,926	111,718	120,300
Total Revenue & Beginning Fund Balance	88,052	140,497	126,820	240,747	342,052	371,470

CITY OF OTHELLO
2023 Expenditures
REAL ESTATE EXCISE TAX FUND 335

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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EXPENDITURES

Repair & Maintenance (Park Plane)						
CH Remodel				10,412	17,096	
Library Electrical upgrade		19,354				
Camera system		42,987	-	-		
Conduit & J boxes for Lions park trail lights						
Taggares Park Restroom						100,000
Picnic Shelters (Replae 2 @ Lions + 1 Taggares)						60,000
BBQ's @ Taggares, Lions & Kiwanis parks						15,000
Upgrades @ Parks @ Rec Bldg						50,000
St lighting Beautification Project	25,000	32,952	25,000			25,000
Strt - Beautification lighting proj						
TRS - Waterline Improvement Project						
TRS to 103 Pk & rec for Park Bathroom						
Gen'l Fund - Park Equip & Renovation						
TRS - Gen'l Fund/Police Vehicle						
TRS - Street (Scootney/Overlay)						
TRS - 106 Fire Truck Purchase						
Total Expenditures	25,000	95,292	25,000	10,412	17,096	250,000
Ending Fund Balance	63,052	45,205	101,820	230,335	324,956	121,470

CITY OF OTHELLO
2023 Revenue
COMPLETE STREETS PROJECT FUND 310

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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REVENUES

Beginning Fund Balance	-	-	-	-		400,000
Complete Streets Project					400,000	
Adams County Main St. Reimb.						
Investment Interest					2,090	
G.O. Bond Proceeds						
Trs-In Strt Rsv Fund 110						
Trs-In Utility Tax Fund 140						
Trs-In Street Fund 101/Olympia St.						
Trs-In Lions Pk Walk Path Fund						
Trs-In GF 001 Lions Pk Parking						
Trs-In Water Rsv Fund 107						
Trsn-In Solid Waste Rsv Fund 109						
Trs-In Solid Waste Fund 406						
Prior Year(s) Corrections						
Revenue	-	-	-	-	402,090	-
Interest Earnings						
Interest	-	-	-	-	-	-
Total Revenue	-	-	-	-	402,090	-
Total Revenue & Beginning Fund Balance	-	-	-	-	402,090	400,000

CITY OF OTHELLO
2023 Expenditures
COMPLETE STREETS PROJECT FUND 310

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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EXPENDITURES

Debt Issue Costs						
Engineering						
Engineering-Adams County						
Construction-Street/Drainage						
Construction-Olympia Avenue						
Construction-Alleys						
Construction-Water Mains						
Lions Park - Walk Path						
Traffic Control Devices						
Complete Streets Project						400,000
Lions Park - Parking Lot Exten.						
Construction-Beautification						
Change Order #4						
Retainage						
TRS out - to 101						
Total Expenditures	-	-	-	-	-	400,000
Ending Fund Balance	-	-	-	-	402,090	-
Total Expenditures & Ending Fund Balance	-	-	-	-	402,090	400,000

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CITY OF OTHELLO
2023 Revenues & Expenditures
PWTF BROADWAY 2006 DEBT SERVICE FUND 220

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
<u>REVENUES</u>						
BEGINNING BALANCE		-	-	-	-	-
Interest Revenue						
TRS-Strt\1989 PWTF Loan						
TRS-Strt\2000 PWTF Loan	30,525	30,379	30,233	30,087	29,941	29,795
TOTAL REVENUES -PWTF BRDWY	30,525	30,379	30,233	30,087	29,941	29,795
<u>EXPENDITURES</u>						
1989 PWTF Prin Payment						
1989 PWTF Int Payment						
TOTAL 1989 Broadway PWTF Loan	-	-	-	-	-	-
2006 PWTF Prin Payment	29,211	29,211	29,211	29,211	29,211	29,211
2006 PWTF Int Payment	1,314	1,168	1,022	876	730	584
TOTAL 2006 Broadway PWTF Loan	30,525	30,379	30,233	30,087	29,941	29,795
TOTAL EXPENDITURES - PWTF BRDWY	30,525	30,379	30,233	30,087	29,941	29,795
ENDING FUND BALANCE	-	-	-	-	-	0
TOTAL	30,525	30,379	30,233	30,087	29,941	29,795

CITY OF OTHELLO
2023 Revenues & Expenditures
2010 Bond - Main Street Construction Project Fund 225

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
<u>REVENUES</u>						
BEGINNING BALANCE	-	-	-	-	-	-
Interest Revenue						
Refunding Long-term Debt Issued						
Trs-In/Utility Tax Fund 140						
Trs in from TBD		150,000	150,000	150,000	150,000	150,000
TRS-in Street Fund 101	271,106	125,021	123,834	122,772	126,535	124,357
TOTAL REVENUES - MAIN STREET	271,106	275,021	273,834	272,772	276,535	274,357
<u>EXPENDITURES</u>						
G.O. Bond Principal Pmt	180,000	190,000	195,000	200,000	210,000	215,000
G.O. Bond Interest Pmt	90,142	84,551	78,364	72,302	66,065	58,857
Administrative Fees	964	470	470	470	470	500
Advanced Refunding Escrow - Debt Service Principal						
TOTAL	271,106	275,021	273,834	272,772	276,535	274,357
TOTAL EXPENDITURES - MAIN STREET	271,106	275,021	273,834	272,772	276,535	274,357
ENDING FUND BALANCE	-	-	-	-	-	-
TOTAL	271,106	275,021	273,834	272,772	276,535	274,357

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CITY OF OTHELLO
2023 Revenue Budget
WATER FUND 401

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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WATER DEPARTMENT REVENUES

Beginning Fund Balance	806,229	60,572	42,608	761,964	186,836	532,082
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GRANT REVENUE

Receive RD loan for Well 3			1,448,400			
CDBG Grant - Rehab Well #6						
CDBG - 3.5 MG Standpipe Reservoir			712,500	37,500		
DoH - Water Supply study						
DoH - Wtr System Consolidation Studies (8)						
DoH DWSRF Loan - 3.5 MG Standpipe Reservoir				1,951,932		
DOE - ASR Pilot Testing (2)	80,106	102,019	188,348	272,262	335,805	
DOE - Truman Property Soil & Groundwater Sampling				35,218		
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				102,467	296,733	
DOH Appropriation - Well #10 Drilling & Pump Station			570,312	779,887		
Total Grant Revenue	80,106	152,019	3,354,458	3,179,266	632,538	-

WATER SALES

Water Sales	3,062,749	3,437,885	3,548,738	3,788,030	3,651,971	3,690,000
Other Sales						
Tank Water						
Water Connection Fees	28,727	27,158	41,182	33,752	26,164	20,000
Gen Facility Charges	57,870	71,725	112,010	73,180	49,200	50,000
Latecomers Agmt. Chgs.	47,511	113				
Misc Water Operations	1,634	48	1,380		6,026	
City Water Usage	37,505	32,130	24,697	42,013	45,572	40,000
Miscellaneous Fines & Penalties	31,690	37,048	12,479	4,738	33,215	33,000
Total Charges for Services	3,267,685	3,606,107	3,740,486	3,941,713	3,812,148	3,833,000

MISCELLANEOUS REVENUES

Investment Interest	555	2,814	489	1,293	6,473	2,700
Ins. Claim Recoveries						
Tractor Use by Streets						
Hydrant Use by Fire Dept						
Cashier's Over/Short						
Sale Salvage - Water						
Misc Other Water Rev	1,089			815	5,251	1,000
Interfund loan from Sewer Reserve (Interim for Well #3)						
Insurance Recoveries						
Prior Year(s) Corrections						
Total Miscellaneous Revenues	1,644	2,814	489	2,107	11,724	3,700

OTHER REVENUES

Trs-In/Fund 001 Hydrant Costs	13,900	13,900	13,902	14,670	14,670	14,670
Trs-In/Fund 140 PW New Truck						
Trs-In/Fund 135 Waterline Improvement Project						
Trs -In/Fund 107 Water Tower maint prog						
Trs -In/Fund 107 Water tower painting						
Trs -In/Fund 107 water line improvements/overlays		-				150,000
Trs -In/Fund 107 VFD						
Total Transfers	13,900	13,900	13,902	14,670	14,670	164,670

Total New Water Revenues	3,363,335	3,774,841	7,109,335	7,137,755	4,471,080	4,001,370
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TOTAL AVAILABLE FUNDS	4,169,564	3,835,413	7,151,942	7,899,719	4,657,916	4,533,452
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CITY OF OTHELLO
2023 Revenue Budget
WATER FUND 401

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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CITY OF OTHELLO
2023 Expenditure Budget
WATER FUND 401

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
<u>WATER DEPARTMENT EXPENDITURES</u>						
WATER ADMINISTRATION						
WCIA - Liability						
WCIA - Property						
Salary - 50 Public Works Director	\$ 21,150	\$ 23,595	\$ 29,379	\$ 29,970	\$ 35,551	\$ 39,188
Salary - 51 Records Clerk	\$ 9,533	\$ 14,767	\$ 14,611	\$ 15,462	\$ 15,854	\$ 16,688
Salary - 53 Maintenance	\$ 59,396	\$ 63,278	\$ 65,009	\$ 67,168	\$ 66,108	\$ 70,736
Salary - 56 Maintenance	\$ 57,360	\$ 58,783	\$ 63,687	\$ 65,897	\$ 53,064	\$ 70,736
Salary - 61 Maintenance		\$ 50,310	\$ 20,416	\$ 63,901	\$ 64,677	\$ 69,131
Salary - Second PW Clerk					\$ 15,083	\$ 15,392
Salary - Utility Billing Clerk (1/3)	\$ 18,099	\$ 19,015	\$ 20,118	\$ 20,776	\$ 21,192	\$ 22,146
Salary - Trisha T (1/3)	3,669	\$ 11,362	\$ 12,191	\$ 12,052	\$ 12,221	\$ 12,804
Salary - Grant Administrator				\$ 19,315	\$ 17,319	\$ 21,318
Salary - IT Specialist					\$ 4,286	\$ 6,323
Salary - Engineer		\$ 26,204				
Salary - Records Scanner		\$ 11,603	\$ 3,069			
Overtime	\$ 6,272	\$ 7,626	\$ 5,336	\$ 8,379	\$ 10,063	\$ 10,000
Benefits - Miscellaneous	\$ 349	\$ 699			\$ 1,080	\$ 1,100
Benefits - 50 Public Works Director	\$ 8,581	\$ 9,083	\$ 11,379	\$ 11,195	\$ 11,301	\$ 13,635
Benefits - 51 Records Clerk	\$ 5,250	\$ 8,574	\$ 8,132	\$ 8,104	\$ 8,107	\$ 9,218
Benefits - 53 Maintenance	\$ 29,561	\$ 30,785	\$ 31,533	\$ 31,736	\$ 30,611	\$ 32,209
Benefits - 56 Maintenance	\$ 29,144	\$ 29,982	\$ 31,306	\$ 31,732	\$ 28,376	\$ 32,209
Benefits - 61 Maintenance		\$ 27,804	\$ 10,145	\$ 30,398	\$ 30,627	\$ 31,871
Benefits - Second PW Clerk					\$ 8,045	\$ 8,936
Benefits - Utility Billing Clerk (1/3)	\$ 9,577	\$ 9,857	\$ 10,275	\$ 10,143	\$ 10,114	\$ 11,017
Benefits -Trisha T (1/3)	\$ 2,564	\$ 7,825	\$ 8,186	\$ 8,025	\$ 8,029	\$ 9,120
Benefits - Grant Administrator				\$ 8,010	\$ 7,133	\$ 9,036
Benefits - IT Specialist					\$ 2,240	\$ 3,349
Benefits - Engineer		9,550	\$ 8			
Benefits - Records Scanner		5,164	\$ 276			
Overtime Benefits	\$ 1,396	\$ 1,673	\$ 1,176	\$ 1,691	\$ 1,944	\$ 1,500
Office & Operating Supplies	\$ 6,840	\$ 7,107	\$ 6,085	\$ 10,853	\$ 15,779	\$ 7,800
Safety Supplies	\$ 569	\$ 396	\$ 1,180	\$ 1,259	\$ 2,225	\$ 2,000
Uniforms	\$ 1,483	\$ 1,562	\$ 1,312	\$ 1,706	\$ 2,010	\$ 875
Fuel	\$ 6,730	\$ 6,907	\$ 3,905	\$ 7,559	\$ 11,050	\$ 14,750
Small Tools & Equipment	\$ 574	\$ 880	\$ 68	\$ 2,983	\$ 2,968	\$ 2,000
Small Equipment - Office	\$ 2,446	\$ 1,050	\$ 161	\$ 132	\$ 2,892	\$ 1,500
Small Tools & Equip. - Shop	\$ 1,850	\$ 378	\$ 723	\$ 1,542	\$ 674	\$ 2,000
Grant Writer - Professional services	16,942	16,383	16,258	18,694	13,883	15,000
Prof. Services	\$ 13,835	\$ 8,706	\$ 1,651	\$ 6,441	\$ 5,805	\$ 20,000
Prof. Services - Wtr System Plan update	\$ 392					\$ 75,000
On-Line Payment Costs	\$ 5,616	\$ 5,826	\$ 7,175	\$ 8,791	\$ 9,199	\$ 9,000
Prof. Services - Engring	\$ 13,202	\$ 8,899	\$ 12,500	\$ 2,290	\$ 17,324	\$ 20,000
Water Utilities - Professional Services - PW						
Central Services - Professional Services - G	\$ 360,452					
Postage	\$ 5,171	\$ 5,463	\$ 4,880	\$ 5,032	\$ 5,158	\$ 4,500
Telephone	\$ 3,429	\$ 2,790	\$ 2,996	\$ 2,550	\$ 2,277	\$ 3,000
Water Travel	\$ 2,381	\$ 2,056	\$ 636	\$ 403	\$ 237	\$ 4,000
Water Utility Tax 10%	\$ 319,599	\$ 353,693	\$ 370,331	\$ 389,497	\$ 373,230	\$ 383,300
Advertising - Legal Notices	\$ 515	\$ 2,061	\$ 501	\$ 73	\$ 470	\$ 2,300
Water Revenue Tax	\$ 149,726	\$ 168,510	\$ 176,316	\$ 186,988	\$ 178,635	\$ 160,000
Utilities - Shop Electricity	\$ 3,026	\$ 4,393	\$ 4,352	\$ 3,822	\$ 4,194	\$ 4,500
Utilities - Shop Natural Gas	\$ 1,259	\$ 1,634	\$ 2,287	\$ 2,128	\$ 2,939	\$ 3,200
Water/Sewer Use	\$ 1,298	\$ 1,265	\$ 1,623	\$ 1,768	\$ 1,366	\$ 1,200
Office Equip. Rep. & Maint.	\$ 429	\$ 140		\$ 217	\$ 120	\$ 500
Shop Bldg Rep. & Maint.	\$ 1,486	\$ 399	\$ 851	\$ 2,775	\$ 10,161	\$ 12,500
Vehicle/equip Rep. & Maint.	\$ 9,138	\$ 5,993	\$ 6,067	\$ 13,486	\$ 12,382	\$ 8,000
Radio System Rep. & Maint.					\$ 912	\$ 200
Professional Services		\$ 6				\$ 600
Mailing Mach. Maint. Contract	\$ 784					\$ 900
Miscellaneous Expenses		\$ 10	\$ 425	\$ 5,756		\$ 625
Organizational Dues	\$ 1,341	\$ 1,392	\$ 2,703	\$ 600	\$ 350	\$ 3,175
Prof. Serv. - Boarddocs	\$ 583	\$ 584	\$ 584	\$ 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	\$ 10,000	\$ 10,000
Water Education	\$ 10,779	\$ 1,753	\$ 1,303	\$ 335	\$ 921	\$ 4,000
Central Services - Salary		\$ 188,792	\$ 208,433	\$ 192,400	\$ 173,105	
Central Services - Benefits		\$ 79,271	\$ 83,434	\$ 72,189	\$ 63,073	
Central Services - Office & Operating Supplies		\$ 7,625	\$ 7,061	\$ 11,661	\$ 9,079	
Central Services - Professional Services - G		\$ 88,623	\$ 78,114	\$ 103,620	\$ 69,331	
Water Administration Total	1,210,375	\$ 1,408,686	\$ 1,356,744	\$ 1,508,691	\$ 1,465,957	\$ 1,295,434

Engineering

CITY OF OTHELLO
2023 Expenditure Budget
WATER FUND 401

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
Salary - Engineer			50,344	52,020	53,876	56,301
Salary - Engineer Tech			33,017	37,682	32,115	31,350
Benefits - Engineer			17,255	16,870	16,734	19,000
Benefits - Engineer Tech			13,694	14,146	12,266	15,000
Office & Operating supplies			217	13,640	2,022	2,500
Fuel			287	443	395	400
Small Equipment			368	766	339	350
Travel/Lodging/Meals/Mileage			265		-	1,400
Education\Conferences			190	276	417	1,200
Dues & Fees			400	800	3,700	2,200
Total Engineering	-	-	\$ 116,037	\$ 136,644	\$ 121,865	\$ 129,701

System Maintenance Supplies	\$ 11,824	\$ 6,742	\$ 7,722	\$ 6,881	\$ 15,132	\$ 25,000
Analysis/Testing Supplies	\$ 12		\$ 42		\$ 82	\$ 1,000
Operating Supplies - Chemicals	\$ 4,187	\$ 4,686	\$ 5,833	\$ 4,603	\$ 3,169	\$ 20,000
Water - Small tools/equipment	\$ -	\$ 11	\$ 524	\$ 835	\$ 1,014	\$ 1,000
Water Testing Services	\$ 7,390	\$ 6,632	\$ 9,269	\$ 333	\$ 21,376	\$ 17,000
Prof. Services - Engineering (Water)	\$ 143,052	\$ 168,544	\$ 24,005	\$ 18,563	\$ 12,002	\$ 60,000
Prof. Services - Locates	\$ 748	\$ 763	\$ 1,069	\$ 1,138	\$ 823	\$ 1,000
Prof. Services - Telemetry	\$ -					\$ 10,000
DoH - Water Supply study						
DoH - Wtr System Consolidation Studies (8)						
DOE - ASR Pilot Testing Phase 2	\$ 212,353	\$ 155,333				
CERB - Planning Grant						
Telephone - Telemetry Line	\$ 1,997	\$ 4,117	\$ 2,405	\$ 2,492	\$ 2,368	\$ 2,500
Equipment Rental	\$ 103			\$ 1,085		\$ 1,000
Electricity - Well Sites	\$ 412,282	\$ 452,494	\$ 499,109	\$ 540,020	\$ 457,498	\$ 530,000
Street Repairs - PAY to Streets			\$ 6,824	\$ 803		\$ 5,000
Well/Wellsite Repair & Maint	\$ 6,558	\$ 4,925	\$ 9,792	\$ 6,130	\$ 33,583	\$ 80,000
Meters - Repair & Maintenance	\$ 22,920	\$ 55,126	\$ 27,010	\$ 115,788	\$ 145,055	\$ 35,000
Well #3 Repair & Maintenance	\$ 12	\$ 10,524	\$ 31,321	\$ 4,503	\$ 3,013	
Well #4 Repair & Maintenance	\$ 9,173	\$ 1,481	\$ 1,256	\$ 1,975	\$ 4,938	
Well #5 Repair & Maintenance	\$ 25,306	\$ 9,254	\$ 3,425	\$ 2,901	\$ 45,724	
Well #2 Repair & Maintenance		\$ 689	\$ 1,208	\$ 850	\$ 127	
Well #7 Repair & Maintenance	\$ 1,812	\$ 10,304	\$ 2,045	\$ 2,291	\$ 3,693	
Well #6 Repair & Maintenance	\$ 4,894	\$ 2,231	\$ 1,229	\$ 2,074	\$ 2,434	
Well #8 Repair & Maintenance	\$ 876	\$ 7,781	\$ 1,264	\$ 46,872	\$ 2,561	
Water Hydrant - Rep & Maint	\$ 11,820	\$ 3,027	\$ 6,767	\$ 13,484	\$ 4,591	\$ 15,000
Reservoir - Repair & Maintenance					\$ 4,366	\$ -
System Improvements & Rehab						\$ -
Well #9 Repair & Maintenance	\$ 1,410	\$ 2,332	\$ 1,891	\$ 5,180	\$ 6,394	
Well #10 Repair & Maintenance				\$ 1,663	\$ 2,277	
Water Operating Permit	\$ 4,022	\$ 3,970	\$ 4,138	\$ 8,013	\$ 3,970	\$ 4,500
Misc. Water Operations Costs	\$ 450	\$ 1,797	\$ 85	\$ 85	\$ 342	\$ 4,000
WATER OPERATIONS						
Water Operations Total	\$ 883,202	\$ 912,762	\$ 648,234	\$ 788,563	\$ 776,534	\$ 812,000

DIRECT DEBT PAYMENTS

Interfund loan rpmt to Sewer reserve once RD loan received						
Principle Payment PWTF - Well #7						
Principal Debt pmt for RD loan				26,385.44	\$ 27,064	\$ 27,471
Principal Debt pmt for DWSRF 3.5 MG Stand Pipe				\$ 104,003	\$ 104,003	\$ 104,003
Interest Payment PWTF - Well #7						
Interest Debt pmt for RD loan				\$ 21,905	\$ 21,226	\$ 20,819
Interest Debt pmt for DWSRF 3.5 MG Stand Pipe				\$ 29,641	\$ 28,081	\$ 26,521
Debt Service Total	\$ -	\$ -	\$ -	\$ 181,934	\$ 180,374	\$ 178,814

TOTAL WATER OPERATING EXPENDITURES	\$ 2,093,577	\$ 2,321,448	\$ 2,121,014	\$ 2,615,832	\$ 2,544,730	\$ 2,415,949
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DOE - ASR Pilot Testing Phase 2		\$ 108,590	\$ 745,415	\$ 147,202	
DOE - Truman Property Soil & Groundwater Sampling			\$ 35,258		
Engineering to PW					\$ 18,750
Drill & Equipment Well #9					
Developer Book of Standards				\$ 678	
New Network Switch			2,886	5,755	2,114
Olympia (Sandhill)	\$ 253,503				
Columbia (Sagestone 8)	\$ 36,457				
3.5 MG Standpipe Reservoir	\$ 512	\$ 464,935	\$ 2,108,185	\$ 122,028	
Well #10 Drilling & Pumpstation		\$ 321,137	\$ 1,057,142	\$ 245,742	
Compute support contract					3,600
Domain Controller			580		
City Hall Routing Network-RE-IP				5,762	

CITY OF OTHELLO
2023 Expenditure Budget
WATER FUND 401

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
Scada					33,124	
Phones			22			
Server Room				6,972	298	
Exchange Migration into the cloud		\$ 15,857				
Well #6 Rehabilitation VFD						\$ 500,000
Lower Well #9				\$ 37,668	\$ 1,825	\$ -
Case CX75C Excavator - CAT 308 Excavator						\$ 150,000
Backup Upgrades		\$ 528	\$ 2,866			
Eager Beaver equipment trailer					\$ 3,267	\$ 55,000
4,000 gal water truck		\$ 5,319			\$ 1,894	\$ 130,000
Backhoe Bucket		\$ 5,278			\$ 1,065	
Road Grader					\$ 11,478	
Water Tower Maintenance Program	\$ 260,764	\$ 260,940	\$ 261,122			
Service Truck (1)		\$ 53,583			\$ 27,232	\$ 22,000
Council Projector System	\$ 59,612	\$ 1,305				
Sewer Line work (1st ave; 26-Spruce)						
Well 3R	\$ 1,133,231	\$ 342,475	\$ 17,979			
Water-Line Imprvmnts/Overlays	\$ 176,183		\$ 312,469	\$ 11,081	\$ 173,662	\$ 600,000
VM Server Replacement						23,000
One Service Truck - (Shared)						
Orion Laptop - Meter Reader	\$ 8,654					
CAPITAL EXPENDITURES						
Capital Expenditures Total	\$ 1,928,916	\$ 1,471,357	\$ 3,868,955	\$ 1,207,051	\$ 413,241	\$ 1,504,464
TRANSFERS						
TRS - Gen Fund/(Hydrant Utility Tax) 2%						
Virtual Servers (Trs to savings 1 of 2)						
TRS - Gen Fund/Computer Tech						
TRS - Gen Fund Cost Allocation						\$ 358,988
TRS - Water Reserves (Fund 107)	\$ 86,500		\$ 400,000	\$ 3,890,000		
TRS - Water Reserves						
TRS - Water Rsrvs-Wells Rehab.						
TRS - P/W Allocation						
TRS - Debt Service\Wtr-Swr Bond						
Transfers Total	\$ 86,500	\$ -	\$ 400,000	\$ 3,890,000	\$ -	\$ 358,988
TOTAL WATER NON-OPERATING EXPENDITURES	\$ 2,015,416	\$ 1,471,357	\$ 4,268,955	\$ 5,097,051	\$ 413,241	\$ 1,863,452
TOTAL WATER EXPENDITURES	\$ 4,108,992	\$ 3,792,805	\$ 6,389,970	\$ 7,712,883	\$ 2,957,970	\$ 4,279,401

CITY OF OTHELLO
2023 Expenditure Budget
WATER FUND 401

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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CITY OF OTHELLO
2023 Revenue Budget
SEWER FUND 404

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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SEWER FUND REVENUES

Beginning Fund Balance	226,257	594,560	397,677	684,409	906,956	600,774
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INTERGOVERNMENTAL

Grant-SR 24 Industrial Area						
Ecy - Wastewater Sytem facility planning (50% loan)			198,642	107,001	70,108	
TIB 1st (26-Spruce)						
CERB - Industrial Waste Water Feasibility Study			36,458			
Total Indirect Federal Revenues	-	-	235,099	107,001	70,108	-

SERVICE REVENUES

Sewer Service Sales	1,989,461	2,322,489	2,538,034	2,919,016	2,979,023	2,911,000
Other Sewer Operations Revenues		16,800				
Sewer Connection Fees	12,590	640	29,400	6,650		
Sewer General Facility Charges	700	8,929		13,190	13,818	14,500
Latecomers Agmt. Chgs.	84,143					
Sewer Used By Other Funds	17,647		6,883	27,359	12,296	10,000
Total Service Revenues	2,104,541	2,348,858	2,574,317	2,966,215	3,005,137	2,935,500

MISCELLANEOUS REVENUES

Investment Interest	1,920	8,733	1,810	775	7,509	3,500
Tractor Used By Streets						
MISCELLANEOUS REVENUES	194				78,557	-
Prior Year(s) Corrections						
Total Miscellaneous Revenues	2,114	8,733	1,810	775	86,065	3,500

OTHER FINANCING RESOURCES

Loan rpmt from St (14th Ave)	204,819	102,410				
Trs-In/Fund 108 Reserves						2,350,000
Trs-In/Fund 140 PW New Truck						
Total Other Financing Resources	204,819	102,410	-	-	-	2,350,000

Total Sewer Revenues	2,311,474	2,460,001	2,811,226	3,073,991	3,161,310	5,289,000
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TOTAL SEWER FUND	2,537,732	3,054,561	3,208,903	3,758,400	4,068,266	5,889,774
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CITY OF OTHELLO
2023 Expenditure Budget
SEWER FUND 404

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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SEWER FUND EXPENDITURES

SEWER ADMINISTRATION

WCIA - Liability						
WCIA - Property						
Salary - 50 Public Works Director	\$ 21,150	\$ 23,595	\$ 29,388	\$ 29,970	\$ 35,551	\$ 39,188
Salary - 51 Records Clerk	\$ 9,533	\$ 14,767	\$ 14,611	\$ 15,462	\$ 15,854	\$ 16,688
Salary - 55 Maintenance	\$ 57,410	\$ 58,858	\$ 63,987	\$ 66,559	\$ 72,782	\$ 71,699
Salary - 57 Maintenance	\$ 48,534	\$ 53,576	\$ 58,143	\$ 63,524		\$ 71,699
Salary - 58 Maintenance	\$ 50,106	\$ 48,728	\$ 52,856	\$ 58,473	\$ 65,114	\$ 67,457
Salary - Second PW Clerk					15,083	15,392
Salary - Utility Billing Clerk (1/3)	\$ 18,099	\$ 19,015	\$ 20,117	\$ 20,776	\$ 21,191	\$ 22,146
Salary - Trisha T (1/3)	3,669	11,362	12,191	\$ 12,052	12,221	12,804
Salary - Grant Administrator				\$ 19,315	\$ 17,319	\$ 21,318
Salary - IT Specialist					\$ 4,286	\$ 6,323
Salary - Engineer		26,204	3			
Salary - Records Scanner		11,603	3,069			
Overtime	\$ 7,152	\$ 11,177	\$ 3,275	\$ 9,846	\$ 5,027	\$ 10,000
Benefits - Miscellaneous	\$ 187	\$ 799				
Benefits - 50 Public Works Director	\$ 8,581	\$ 9,083	\$ 11,379	\$ 11,261	\$ 11,301	\$ 13,635
Benefits - 51 Records Clerk	\$ 5,250	\$ 8,575	\$ 8,132	\$ 8,104	\$ 8,107	\$ 9,218
Benefits - 55 Maintenance	\$ 29,221	\$ 29,773	\$ 31,572	\$ 31,847	\$ 32,343	\$ 33,288
Benefits - 57 Maintenance	\$ 27,190	\$ 29,035	\$ 30,401	\$ 30,377	\$ 228	\$ 33,288
Benefits - 58 Maintenance	\$ 27,231	\$ 27,590	\$ 29,292	\$ 30,205	\$ 30,861	\$ 31,870
Benefits - Second PW Clerk					\$ 8,045	\$ 8,936
Benefits - Utility Billing Clerk (1/3)	\$ 9,674	\$ 9,859	\$ 10,241	\$ 10,102	\$ 10,110	\$ 11,017
Benefits -Trisha T (1/3)	\$ 2,564	\$ 7,825	\$ 8,186	\$ 8,025	\$ 8,029	\$ 9,120
Benefits - Grant Administrator				\$ 8,010	\$ 7,133	\$ 9,036
Benefits - IT Specialist					\$ 2,240	\$ 3,349
Benefits - Engineer		9,550	\$ 8			
Benefits - Records Scanner		5,164	\$ 276			
Overtime Benefits	\$ 1,598	\$ 2,465	\$ 727	\$ 2,026	\$ 978	\$ 2,500
Office & Operating Supplies	\$ 6,067	\$ 6,880	\$ 5,800	\$ 8,006	\$ 7,943	\$ 5,200
Safety Supplies	\$ 450	\$ 543	\$ 1,005	\$ 1,745	\$ 2,013	\$ 1,500
Uniforms	\$ 1,483	\$ 1,512	\$ 1,312	\$ 1,672	\$ 2,024	\$ 1,500
Fuel	\$ 7,415	\$ 9,111	\$ 3,905	\$ 7,190	\$ 11,050	\$ 12,700
Small Tools & Equipment	\$ 1,397	\$ 207	\$ 747	\$ 4,035	\$ 5,270	\$ 2,500
Small Equipment - Office	\$ 2,446	\$ 1,039	\$ 161	\$ 1,532	\$ 2,861	\$ 2,000
Grant Writer - Professional services	15,442	16,383	16,258	18,694	16,908	15,000
Prof. Services	\$ 14,021	\$ 97			\$ 520	\$ 20,000
Prof. Services - Gen Sewer Plan	\$ 392					\$ 75,000
On-Line Payment Costs	\$ 5,616	\$ 5,478	\$ 7,175	\$ 8,791	\$ 9,199	\$ 8,700
Prof. Services - Engring	\$ 25,279	\$ 486				
Industrial Wastewater Feasibility Study		50,200	14,164			
Misc Sewer Admin						\$ 100
Sewer Utilities - Professional Services - PW	\$ 1,922	\$ 9,351		\$ 6,626		\$ 10,000
Central Services - Professional Services - G	\$ 176,823					
Postage	\$ 3,792	\$ 4,139	\$ 4,249	\$ 4,467	\$ 3,517	\$ 3,700
Telephone	\$ 3,429	\$ 2,790	\$ 2,631	\$ 2,390	\$ 2,277	\$ 2,500
Sewer Travel	\$ 1,857	\$ 910	\$ 1,044	\$ 171	\$ 1,310	\$ 2,000
Sewer Utility Tax 15%	\$ 312,816	\$ 350,989	\$ 385,115	\$ 440,828	\$ 448,977	\$ 440,325
Sewer Revenue Tax	\$ 40,336	\$ 47,116	\$ 81,018	\$ 116,405	\$ 66,151	\$ 60,000

CITY OF OTHELLO
2023 Expenditure Budget
SEWER FUND 404

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
Advertising - Legal Notices	\$ 102	\$ 86	\$ 251	\$ 575	\$ 541	\$ 950
Utilities - Shop Electricity	\$ 3,026	\$ 4,393	\$ 4,352	\$ 3,822	\$ 4,194	\$ 4,000
Utilities - Shop Natural Gas	\$ 1,259	\$ 1,634	\$ 2,287	\$ 2,128	\$ 2,939	\$ 3,400
Water/Sewer Use	\$ 1,298	\$ 1,265	\$ 1,623	\$ 1,768	\$ 1,366	\$ 1,000
Office Equip. Rep. & Maint.	\$ 336			\$ 18		\$ 500
Shop Bldg Rep. & Maint.	\$ 1,554	\$ 425	750	3,758	10,500	12,500
Vehicle/Equip Rep. & Maint.	\$ 9,847	\$ 8,037	\$ 6,936	\$ 11,700	\$ 8,117	\$ 8,000
Radio System Rep. & Maint.						\$ 200
Mailing Mach. Maint. Contract	\$ 784					\$ 900
Miscellaneous Expenses	\$ 18	\$ 6				\$ 625
Organizational Dues		\$ 122	\$ 77	\$ 417	\$ 350	\$ 2,675
Prof. Svcs. - Boarddocs	\$ 583	\$ 584	\$ 584	\$ 584	\$ 584	\$ 750
Sewer Training & Education	\$ 1,701	\$ 423	\$ 737	\$ 300	\$ 404	\$ 2,000
Central Services - Salary		\$ 110,623	\$ 123,662	\$ 120,060	\$ 181,362	
Central Services - Benefits		\$ 51,464	\$ 54,761	\$ 49,699	\$ 63,948	
Central Services - Office & Operating Supplies		\$ 5,574	\$ 5,095	\$ 7,920	\$ 8,361	
Central Services - Professional Services		\$ 33,861	\$ 33,569	\$ 41,629	\$ 89,079	
Administration Total	968,641	1,144,330	1,147,120	1,302,864	1,335,568	1,220,193

Engineering

Salary - Engineer			25,172	26,010	26,938	28,151
Salary - Engineer Tech			16,508	18,841	16,058	15,675
Benefits - Engineer			8,628	8,435	8,367	9,500
Benefits - Engineer Tech			6,847	7,073	6,133	7,500
Office & Operating supplies			542	13,582	2,022	2,500
Fuel			254	221	339	400
Small Equipment				722	267	350
Travel/Lodging/Meals/Mileage			64			700
Education\Conferences					417	600
Dues & Fees				1,600	7,400	200
Total Engineering	0	0	58,014	76,484	67,941	65,576

SEWER FACILITIES

Equip/Vehicle Repairs & Mtn.						
Sewer Plant Bldg Repair & Maint	132	48		57	856	3,000
WWTP Grounds Maintenance	0					3,000
Facilities Total	132	48	0	57	856	6,000

OPERATIONS SEWER

Street Repairs - to Streets	0	65	1,532	1,325		5,000
System Maintenance Supplies	60	5,613	8,329	25,668	61,351	8,500
Sewer Lab Supplies	470	1,506	32	50,775	59,897	35,000
Small Tools & Equipment	272	24	7	2,285	31	2,000
Lab Equipment Purchases				3,526	4,916	4,000
Prof. Serv. - Sewer Operations						2,000
Sewer Testing Services	14,432	13,725	23,288	39,315	150,002	100,000
Prof Services - Engineering (Sewer)	239,824	106,218	73,561	331,635	157,044	200,000
Prof Services - Headworks predesign	71,025	990				0
Electricity - Sewer Treatment Bldg	6,183	6,724	6,536	8,987	10,111	6,800
Electricity - Sewer Lift Station						
System Maintenance	3,312	14,724	7,311	2,025	13	11,000
Canal & Lagoons Maintenance	5,790	13,704	11,301	12,668	35,614	12,000
Dept\Ecology-Discharge Permit	9,919	9,221	9,633	6,826	10,822	17,000
Misc. Sewer Costs	20	3,205	28	28	3,452	4,000
Operations Total	351,308	175,718	141,556	485,063	493,253	407,300

TOTAL SEWER OPERATING EXPENDITURES	1,320,081	1,320,096	1,346,690	1,864,467	1,897,618	1,699,069
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CITY OF OTHELLO
2023 Expenditure Budget
SEWER FUND 404

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
NON-EXPENDITURES						
Loan to St for 14th ave						
State Sales Tax Remittance		262		1,970		
Non-Expenditure Total	0	262	0	1,970	0	0
SEWER CAPITAL EXPENDITURES						
Engineers to PW						18,750
Sewer Line Improvements (manhole sealing)	13,010			40,244	489,668	150,000
Service Truck (1)		53,253			27,232	22,000
Backup Upgrades		528	1,141			
Exchange Migration into the cloud		15,858				
New Network Switch				2,886	2,878	2,114
Road Grader					42,782	
Spray Equipment					36,234	
Gator	13,019					
UPS network infrastructure		5,278				
Sewer Lining project			181,061	451,136	467,524	1,500,000
Compute support contract						3,600
Domain Controller			580			
City Hall Routing Network-RE-IP					5,762	
Network support contract (see above)						
Phones			22			
WW Server Room				6,972	298	40,000
Sewer treatment plant (Disinfection project)				130,738	407,958	0
VM Server Replacement						23,000
Equipment Trailer					3,267	3,000
Backhoe Hammer		1,305			1,894	1,894
Backhoe Bucket					1,065	1,065
Skid steer Case or CAT 299						115,000
PC 360 Lic		5,304				
Discharge extension / Headworks						1,500,000
Olympia (Sandhill)	88,281					
Columbia (Sagestone 8)	328,780					
Gas Heater P/W (shared cost)						
Capital Expenditures Total	443,091	81,525	182,804	631,976	1,486,559	3,380,422
SEWER TRANSFERS						
TRS - Gen Fund/Computer Tech.						
Virtual Servers (Trs to savings 1 of 2)						
TRS - Gen Fund Cost Allocation						\$ 389,139
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
TRS to Sewer Reserves (108)	125,000	1,200,000	940,000	300,000		250,000
TRS - P/W Allocation						
TRS - Debt Service\Wtr-Swr Bond						
Transfers Total	180,000	1,255,000	995,000	355,000	5,000	694,139
TOTAL SEWER NON-OPERATING EXPENDITURES	623,091	1,336,787	1,177,804	988,946	1,491,559	4,074,561
TOTAL SEWER EXPENDITURES	1,943,171	2,656,884	2,524,494	2,853,414	3,389,177	5,773,629

CITY OF OTHELLO
2023 Expenditure Budget
SEWER FUND 404

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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CITY OF OTHELLO
2023 Revenue Budget
SOLID WASTE FUND 406

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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SOLID WASTE - REVENUES

BEGINNING BALANCE	69,863	73,283	150,177	287,174	435,684	476,173
Garbage/Solid Waste Fees	1,363,472	1,458,875	1,600,062	1,767,001	1,750,817	1,771,209
Investment Interest	315	349	527	315	5,346	1,850
Misc. Solid Waste Revenue	192					
State Refuse Collection Tax						
Prior Years Correction(s)						
Transfer from Reserves						
TOTAL NEW REVENUES	1,363,979	1,459,224	1,600,589	1,767,316	1,756,163	1,773,059
TOTAL SOLID WASTE REVENUES	1,433,842	1,532,507	1,750,766	2,054,489	2,191,848	2,249,232

CITY OF OTHELLO
2023 Expenditure Budget
SOLID WASTE FUND 406

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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SOLID WASTE - EXPENDITURES**ADMINISTRATION**

Salary - Utility Billing Clerk (1/3)	18,099	\$ 19,015	\$ 20,117	\$ 20,776	\$ 21,191	\$ 22,146
Salary - Trisha T (1/3)	3,680	11,396	12,227	12,089	12,258	12,804
Salary - IT Specialist					4,286	6,323
Benefits - Utility Billing Clerk (1/3)	\$ 9,213	\$ 9,500	\$ 9,911	\$ 9,771	\$ 9,732	\$ 11,017
Benefits - Trisha T (1/3)	\$ 2,572	\$ 7,848	\$ 8,210	\$ 8,049	\$ 8,053	\$ 9,120
Benefits - IT Specialist					2,240	3,349
Office & Operating Supplies	\$ 3,995	\$ 3,243	\$ 4,958	\$ 4,845	\$ 6,274	\$ 3,500
Fuel						3,000
Misc. Prof. Services	\$ 9,297	\$ 321				
On-Line Payment Costs	\$ 5,616	\$ 5,656	\$ 7,175	\$ 8,792	\$ 9,200	\$ 9,900
Central Services - Professional Services - G	\$ 127,741					
Telephone						
Postage	\$ 3,468	\$ 3,800	\$ 3,888	\$ 4,433	\$ 3,515	\$ 3,500
Travel/Lodging, Meals, Mileage	\$ 19		\$ 136	\$ 47	\$ 124	\$ 500
Advertising - Legal Notices	\$ 281			\$ 61		\$ 600
Solid Waste Education	\$ 16	\$ 190	\$ 154			\$ 300
Mailing Mach. Maint. Contract	\$ 784					\$ 1,000
Misc. Solid Waste Expense	\$ 5,208	\$ 3		\$ 1,469	\$ 111	\$ 5,100
Exchange Migration into the cloud						
Prof. Svcs - Boarddocs	\$ 583	\$ 584	\$ 584	\$ 584	\$ 584	\$ 600
Central Services - Salary		\$ 75,421	\$ 85,150	\$ 90,011	\$ 126,767	
Central Services - Benefits		\$ 38,615	\$ 41,164	\$ 39,851	\$ 48,085	
Central Services - Office & Operating supplies		\$ 4,655	\$ 4,486	\$ 6,397	\$ 6,069	
Central Services - Professional Services - G		\$ 18,167	\$ 18,124	\$ 22,956	\$ 45,663	
Administration Total	190,573	198,413	\$ 216,284	\$ 230,131	\$ 304,154	\$ 92,759

OPERATIONS

Solid Waste Alley Maint. Supplies	\$ 600,900	\$ 649,469	\$ 667,828	\$ 739,876	\$ 684,335	\$ 750,000
Adams County Landfill Fees	\$ 435,802	\$ 441,526	\$ 457,795	\$ 498,697	\$ 488,348	\$ 507,000
CDSI Collection Fees						
Operations Total	\$ 1,036,702	\$ 1,090,995	\$ 1,125,623	\$ 1,238,572	\$ 1,172,683	\$ 1,257,000

OTHER EXPENDITURES

External Taxes (State B & O)	\$ 20,452	\$ 21,883	\$ 26,978	\$ 30,923	\$ 30,639	\$ 30,000
State Refuse Collection Tax	\$ 49,085	\$ 52,520	\$ 52,778	\$ 63,612	\$ 63,029	\$ 61,000
Other Expenditures Totals	\$ 69,537	\$ 74,403	\$ 79,756	\$ 94,535	\$ 93,669	\$ 91,000

CAPITAL EXPENDITURES

Property Development	\$ 353	\$ 6,105	\$ 3,177			
Property Purchase	\$ 40,673		\$ 37,008	\$ 13,854		
Alley Approach Improvements	\$ 9,702			\$ 31,854		\$ 55,000
12 yd dump truck		\$ 5,304				\$ 150,000
Road Grader	\$ 13,019				\$ 34,435	
Backup Upgrades		\$ 528	\$ 1,141			
Network Switch				2,886		2,114
Camera System					\$ 3,542	
Council Projector System		\$ 1,305				
UPS network infrastructure		\$ 5,278				
Compute support contract						3,600
Domain Controller			580			
City Hall Routing Network-RE-IP					5,762	
Network support contract (see above)						
Phones			22			
Server Room				6,972	298	
VM Server Replacement						23,000
Capital Expenditures	63,747	18,520	41,929	55,567	44,036	233,714

INTERFUND TRANSERS

Trs-Out/Fund 310 Main St. Proj.						
Virtual Servers (Trs to savings 1 of 2)						\$ -
Trs-Out/Fund 101 1st ave alley approach						
General Fund Allocation						\$ 261,396
Interfund Transfers	-	-	-	-	-	261,396

TOTAL SOLID WASTE EXPENDITURES	1,360,559	1,382,331	1,463,592	1,618,805	1,614,541	1,935,869
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CITY OF OTHELLO
2023 Revenue & Expenditures
PARK & RECREATION RESERVE FUND 103

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
<u>REVENUES</u>						
Beginning Fund Balance	273,748	220,101	227,794	37,853	40,494	70,618
Farmers Mkt Grant		50,000				
RCO - Youth Athletic Fields			297,913	38,779		
Active Trans Plan - (Quadco) Bike & Ped					12,315	
Lions Park conectivity trail QUADCO - Fed \$					7,427	300,000
Food makers incubator project				27,365	22,622	
Investment Interest	2,988	3,713	920	4	84	70
Donation - P&R			19,750		5,000	
TOTAL REVENUES	276,737	273,814	546,377	104,001	87,943	370,688
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
<u>EXPENDITURES</u>						
Park Facilities - Professional Services (lio	32,386		32,230			
Farmers Market - Professional Services	24,250	17,950	21,808	44,842		
Repair & Maint (Park Plane)						
RCO - Youth Athletic Fields		28,070	454,486	18,665		
Active Trans Plan - (Quadco) Bike & Ped					23,386	
Lions Park conectivity trail QUADCO - Fed \$						300,000
TOTAL EXPENDITURES	56,636	46,020	508,524	63,507	23,386	300,000
ENDING FUND BALANCE	220,101	227,794	37,853	40,494	64,557	70,688

CITY OF OTHELLO
2023 Revenue & Expenditures
REAL PROPERTY RESERVE FUND 104

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
<u>REVENUES</u>						
Beginning Fund Balance	416,539	348,995	289,308	385,476	465,428	389,900
RCO Playground @ Lions (LWCF)						600,000
RCO YAF - Basketball Court @ Lions						350,000
RCO YAF - Futsal Court & Bathroom remodel @ Kiwanis						350,000
RCO Playground @ Lions (WWRP)						500,000
Park Mitigation Fee	33,700	13,750	97,605	83,094	69,475	75,000
Investment Interest	5,923	7,130	2,038	857	2,628	1,000
TOTAL REVENUES	456,162	369,875	388,951	469,428	537,531	2,265,900
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
<u>EXPENDITURES</u>						
Property Development	353	11,845			9,509	
Professional Services- Appraisal			3,475	4,000	7,138	
Grounds Maintenance					90,721	
Property Purchase (Park)	10,000	68,721			Part of \$60k for pool	
RCO YAF - Basketball Court @ Lions						482,000
RCO YAF - Futsal Court & Bathroom remodel @ Kiwanis						445,142
RCO Playground @ Lions (LWCF & WWRP)						1,200,000
Property Purchase	96,814				50,205	
Backstop area refurb					267	
TOTAL EXPENDITURES	107,167	80,566	3,475	4,000	157,839	2,127,142
ENDING FUND BALANCE	348,995	289,308	385,476	465,428	379,691	138,758

CITY OF OTHELLO
2023 Revenue & Expenditures
LEOFF RESERVE FUND 105

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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REVENUES

Beginning Fund Balance	136,745	148,100	159,723	170,512	180,773	191,361
Investment Interest	1,356	1,622	790	261	916	588
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	148,100	159,723	170,512	180,773	191,689	201,949

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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EXPENDITURES

TRS - expense						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	148,100	159,723	170,512	180,773	191,689	201,949

CITY OF OTHELLO
2023 Revenue & Expenditures
FIRE DEPARTMENT RESERVE FUND 106

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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REVENUES

Beginning Fund Balance	293,189	294,110	371,927	474,134	155,408	155,554
Investment Interest	921	2,818	2,207	247	1,034	150
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)						
TOTAL REVENUES	294,110	371,927	474,134	596,381	156,441	155,704

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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EXPENDITURES

TRS. to GF - Capital/Fire Dept. SUV				440,974		146,991
TOTAL EXPENDITURES	-	-	-	440,974	-	146,991
ENDING FUND BALANCE	294,110	371,927	474,134	155,408	156,441	8,713

CITY OF OTHELLO
2023 Revenue & Expenditures
FUND 107 - WATER RESERVES

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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REVENUES

Beginning Fund Balance	1,539,038	1,479,713	1,478,774	1,886,857	5,781,331	9,822,453
Investment Interest	11,186	17,178	11,335	4,475	70,015	41,000
Prior Year(s) Corrections						
TRS IN - General Purpose	86,500		400,000	3,890,000		
TRS IN - Wells Rehab/New						
TRS IN - Water Fund 401						
TOTAL REVENUES	1,636,724	1,496,890	1,890,109	5,781,331	5,851,346	9,863,453

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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EXPENDITURES

Property Development	394	18,117	3,252			
Property Purchase	156,617					
General Facility Improvements						
Trs. To Main Street Project						
Trs - 401 water line improvements/overlays						150,000
Trs - 401 VFD						
Trs. to Water- Water Imprvmnts						
TOTAL EXPENDITURES	157,011	18,117	3,252	-	-	150,000
ENDING FUND BALANCE	1,479,713	1,478,774	1,886,857	5,781,331	5,851,346	9,713,453

CITY OF OTHELLO
2023 Revenue & Expenditures
FUND 108 - SEWER RESERVES

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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REVENUES

Beginning Fund Balance	7,346,872	7,484,090	8,856,504	9,937,826	10,331,084	10,389,973
Investment Interest	114,188	132,226	89,500	38,257	90,525	
Prior Year(s) Corrections						
Receive loan repayment once RD loan received						
TRS IN - Sewer Fund 404	125,000	1,200,000	940,000	300,000		250,000
TRS IN - Equipment Reserves (Sewer Fu	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	7,641,060	8,871,315	9,941,004	10,331,084	10,426,609	10,694,973

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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EXPENDITURES

Property Development	353	14,812	3,177			
Interfund loan to Water (Interim for Well #3)						
Property Purchase	156,617					
TRS - Sewer Improvements						2,350,000
TOTAL EXPENDITURES	156,970	14,812	3,177	-	-	2,350,000
ENDING FUND BALANCE	7,484,090	8,856,504	9,937,826	10,331,084	10,426,609	8,344,973

CITY OF OTHELLO
2023 Revenue & Expenditures
SOLID WASTE RESERVE FUND 109

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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REVENUES

Beginning Fund Balance	9,645	9,819	10,031	10,111	10,133	10,208
Investment Earnings	174	212	80	22	131	75
Prior Year(s) Corrections						
TOTAL REVENUES	9,819	10,031	10,111	10,133	10,265	10,283

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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EXPENDITURES

TRS. to Main Street Project						
Trs to Solid Waste						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	9,819	10,031	10,111	10,133	10,265	10,283

CITY OF OTHELLO
2023 Revenue & Expenditures
STREETS RESERVE FUND 110

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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REVENUES

Beginning Fund Balance	207,689	211,234	215,544	217,238	217,723	219,232
Columbia Improvements - OHA						
Main & Cunningham Rd Improve.						
Columbia Improvements						
Investment Earnings	3,545	4,311	1,693	485	2,601	1,500
Prior Year(s) Corrections						
TRS IN - Streets						
TRS IN - Streets - Equipment						
TOTAL REVENUES	211,234	215,544	217,238	217,723	220,324	220,732

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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EXPENDITURES

TRS to Street for Overlays						
TRS to Street						
TRS. TO STREETS FOR 14TH & MAIN						
TOTAL EXPENDITURES	-		-	-	-	-
ENDING FUND BALANCE	211,234	215,544	217,238	217,723	220,324	220,732

CITY OF OTHELLO
2023 Revenue & Expenditures
DONATIONS FUND 111

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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REVENUES

Beginning Fund Balance	1,922	4,820	2,642	2,298	1,005	506
Investment Interest			2			1
Othello Brochure Donations (NA)						
Shop With A Cop	2,966	1,686	3,225	460	3,802	2,000
Police Donations	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	6,620	12,006	5,868	2,758	4,807	2,507

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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EXPENDITURES

Christmas Float		951				
Law Enforcement-Supplies & Equip		3,775				
Shop-with-a-Cop Donations	1,800	3,522	3,571	1,753		2,500
PD Training Room		1,117				
Main St Lighting Project						
Skate Park						
Trs to General Fund - Skate Park						
TOTAL EXPENDITURES	1,800	9,365	3,571	1,753	-	2,500
ENDING FUND BALANCE	4,820	2,642	2,298	1,005	4,807	7

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CITY OF OTHELLO
2023 Revenue & Expenditures
FUND 112 - CRIME PREVENTION

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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REVENUES

Beginning Fund Balance	8,225	5,475	3,499	1,147	10,990	82
PAID for DARE Grant						15,000
Law Enforcement Services	200	400				
Criminal Justice Training Class		3,750	3,150	8,775	6,300	8,000
Contributions	4,302	1,975				
Contributions (PD Van)			1,100			
Trs In from Public Safety (116)				10,000		
Investment Interest						
Prior Year(s) Corrections						
TOTAL REVENUES	12,727	11,600	7,749	19,922	17,290	23,082

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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EXPENDITURES**Explorers**

Office and Operating	170	143	331	-		1,000
Small Tools			-	-		500
Uniforms	954	1,156	-	-		2,500
Services	138		-	-		200
DARE - Office and Operating					6,701	2,500
Miscellaneous/Dues	4,000	2,794	4,191	117		3,500
Total Explorers	5,262	4,093	4,522	117	6,701	10,200

National Night Out

Office and Operating	1,990	3,608	81	807		2,000
Misc		400	1,000			
Total National Night Out	1,990	4,008	1,081	807	-	2,000

Crime Prevention

Office and Operating				8,008	3,273	5,000
Criminal Justice Training Class			1,000		5,000	4,000
Total Crime Prevention	-	-	1,000	8,008	8,273	9,000

TOTAL EXPENDITURES	7,252	8,101	6,603	8,932	14,974	21,200
ENDING FUND BALANCE	5,475	3,499	1,147	10,990	2,316	1,882

CITY OF OTHELLO
2023 Revenue & Expenditures
FUND 113 - INVESTIGATION

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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REVENUES

Beginning Fund Balance	2,627	6,299	5,182	4,864	2,182	-
Investment Interest						
Prior Year(s) Corrections						
Confiscated & Forfeited Property	3,752	2,245	1,282		161	
Trs In from Public Safety (116)					2,100	
TOTAL REVENUES	6,379	8,543	6,464	4,864	4,443	-

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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EXPENDITURES

Payment for services		876	1,098	2,148	3,828	4,000
Vehicle rentals						3,000
Miscellaneous	80	2,485	503	533	615	3,000
TOTAL EXPENDITURES	80	3,362	1,601	2,681	4,443	10,000
ENDING FUND BALANCE	6,299	5,182	4,863	2,183	-	(10,000)

CITY OF OTHELLO
2023 Revenue & Expenditures
GENERAL RESERVE FUND 115

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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REVENUES

Beginning Fund Balance			50,000	50,000	50,000	50,000
Investment Interest						
TRS in from (001) PD equipment		50,000				
TRS in from (001) Camera system					20,000	20,000
Virtual servers TRS (1 of 2) from Gen						
Virtual servers TRS (1 of 2) from Street						
Virtual servers TRS (1 of 2) from Wtr						
Virtual servers TRS (1 of 2) from Swr						
Virtual servers TRS (1 of 2) from Sol Wst						
TOTAL REVENUES	-	50,000	50,000	50,000	70,000	70,000

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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EXPENDITURES

Supplies						
Services						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	-	50,000	50,000	50,000	70,000	70,000

CITY OF OTHELLO
2023 Revenue & Expenditures
PUBLIC SAFETY LE TAX FUND 116

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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REVENUES

Beginning Fund Balance			-	195,144	196,963	312,582
Public Safety LE Tax			459,822	381,896	380,700	385,000
SD SRO US Dept of Justice Grant portion				43,436	-	42,400
Grant - Pepperball less lethal					6,784	
LE & CJ Leg One Time Cost				34,418		
SD SRO SD portion				47,753	63,671	63,671
Investment Interest					915	
TOTAL REVENUES	-	-	459,822	702,647	649,032	803,653

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget Proposal
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EXPENDITURES

County Prosecutor			60,000	68,000	76,400	-
Drag Litters			1,338		1,500	-
Salary - IT Specialist					10,908	16,093
Salary - Officer 17 - E Suarez			68,136	71,296	67,252	85,632
Salary - Officer 41 (SD Grant position)				89,782	84,601	89,217
Salary - Dispatcher 6 (PT?)				-	9,075	61,000
Benefits - IT Specialist					5,702	8,525
Benefits - Officer 17 - E Suarez			27,702	28,048	27,843	32,670
Benefits - Officer 41 (SD Grant position)				28,843	31,846	32,670
Benefits - Dispatch 6 (PT?)				-	2,819	29,000
Patrol vehicle for officer 17			56,356	68,110		79,000
Police Drones			16,878		20,814	30,000
Investigation Tools			6,126		1,985	10,000
Balistic Shields				44,773	5,412	-
Grant - Pepperball less lethal			4,975	-	7,398	18,000
Handycams			7,563	25,643	-	-
FLIR Night Vision				15,996	5,827	-
Battery Powered Lighting				18,610	5,165	-
Portable Alarm			5,501	14,996	4,485	5,000
Kenwood OTA programming and gps			5,040	-		10,000
Watchguard Upgrade			5,065	6,301		-
Pole Building				-		-
Explorer Van to dedicated fund				-		65,000
Wrap restraint (2)				3,182	3,182	-
ALPR x8 per year with storage				12,102	24,670	4,000
Power Breaching tools						15,000
Portable Repeater						12,000
Sector Printers (10)						4,000
Radar Unit Replacements (5)						12,500
School Rifle/Safes						6,000
Conference Table/Cabinet/chairs						5,000
UC Vests						3,000

City of Othello 2023



Payroll

2023 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	104.50%					
Deputy Finance Officer	Annual	81,865.00	83,065.00	84,505.00	86,425.00	88,825.00
	Monthly	6,822.08	6,922.08	7,042.08	7,202.08	7,402.08
	40/hr/wk	39.36	39.94	40.63	41.55	42.70
Building, Planning Clerk / Assistant to the Mayor	Annual	47,746.33	48,946.33	50,386.33	52,306.33	54,706.33
	Monthly	3,978.86	4,078.86	4,198.86	4,358.86	4,558.86
	40/hr/wk	22.95	23.53	24.22	25.15	26.30
Finance Clerk (A/P)	Annual	31,158.17	32,358.17	33,798.17	35,718.17	38,118.17
	Monthly	2,596.51	2,696.51	2,816.51	2,976.51	3,176.51
	25/hr/wk	23.97	24.89	26.00	27.48	29.32
Utility Billing Clerk	Annual	56,920.22	58,120.22	59,560.22	61,480.22	63,880.22
	Monthly	4,743.35	4,843.35	4,963.35	5,123.35	5,323.35
	40/hr/wk	27.37	27.94	28.63	29.56	30.71
Deputy City Clerk	Annual	60,507.25	61,707.25	63,147.25	65,067.25	67,467.25
	Monthly	5,042.27	5,142.27	5,262.27	5,422.27	5,622.27
	40/hr/wk	29.09	29.67	30.36	31.28	32.44
Public Works Secretary	Annual	48,664.25	49,864.25	51,304.25	53,224.25	55,624.25
	Monthly	4,055.35	4,155.35	4,275.35	4,435.35	4,635.35
	40/hr/wk	23.40	23.97	24.67	25.59	26.74
Administrative Secretary (Police Department)	Annual	64,768.35	65,968.35	67,408.35	69,328.35	71,728.35
	Monthly	5,397.36	5,497.36	5,617.36	5,777.36	5,977.36
	40/hr/wk	31.14	31.72	32.41	33.33	34.48
Misc:			Year 1	Year 2	Year 3	
Building Inspector	Yr		67,868.50	70,216.75	72,565.00	
Park & Rec Assistant	Yr		41,600.00	43,680.00	45,760.00	
Seasonal	Hr		20.00	21.00	22.00	
EXEMPT POSITIONS						
City Administrator	Annual	158,901.00	Community Development Director	Annual	112,911.02	
	Monthly	13,241.75		Monthly	9,409.25	
	40/hr/wk	76.39		40/hr/wk	54.28	
City Clerk	Annual	89,326.60	Public Works Director	Annual	130,625.00	
	Monthly	7,443.88		Monthly	10,885.42	
	40/hr/wk	42.95		40/hr/wk	62.80	
Assistant Police Chief	Annual	118,130.41	I T Director	Annual	102,779.09	
	Monthly	9,844.20		Monthly	8,564.92	
	40/hr/wk	56.79		40/hr/wk	49.41	
Police Chief	Annual	126,791.85	City Engineer	Annual	137,992.25	
	Monthly	10,565.99		Monthly	11,499.35	
	40/hr/wk	60.96		40/hr/wk	66.34	
Finance Officer	Annual	142,575.51	Grant Writer	Annual	78,375.00	
	Monthly	11,881.29		Monthly	6,531.25	
	40/hr/wk	68.55		40/hr/wk	37.68	
Salary set by Ordinance Mayor Council Members	Annual	Monthly	Court Clerk/Administrator	Annual	80,000.00	
	15,333	1,277.75		Monthly	6,666.67	
	6,000	500.00		40/hr/wk	38.46	
Park & Rec Coordinator	Annual	67,925.00	Engineer Technician	Annual	78,375.00	
	Monthly	5,660.42		Monthly	6,531.25	
	40/hr/wk	32.66		40/hr/wk	37.68	
IT Specialist	Annual	57,475.00				
	Monthly	4,789.58				
	40/hr/wk	27.63				

UNION POSITIONS						
Wages set by contract						

Operators % Increase (CBA)	Per contract	PW - Entry 0-12 Mo.	PW - Step 1 13-24 Mo.	PW - Step 2 25-36 Mo.	PW - Step 3 37-48 Mo.	PW - Step 4 49+ Mo.
Operators % Increase (CPI)						
Maintenance Worker	Annually	49,788.00	52,272.00	54,888.00	57,624.00	60,516.00
	Monthly	4,149.00	4,356.00	4,574.00	4,802.00	5,043.00
	40/hr/wk	23.94	25.13	26.39	27.70	29.09

Operators % Increase (CBA)	Per contract	PW - Entry 0-12 Mo.	PW - Step 1 13-24 Mo.	PW - Step 2 25-36 Mo.	PW - Step 3 37-48 Mo.	PW - Step 4 49+ Mo.
Operators % Increase (CPI)						
Journeyman Maintenance Worker	Annually	55,320.00	58,080.00	60,984.00	64,032.00	67,236.00
	Monthly	4,610.00	4,840.00	5,082.00	5,336.00	5,603.00
	40/hr/wk	26.60	27.92	29.32	30.78	32.33

Operators % Increase (CBA)	Per contract	PW	Additional Lead Pay
Operators % Increase (CPI)			
Lead Maintenance Worker	Annually	73,956.00	5,000.00
	Monthly	6,163.00	416.67
	40/hr/wk	35.56	

		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.
Union change % Increase (Patrol)						
Patrolman	Annually	66,156.00	69,468.00	72,948.00	76,584.00	80,424.00
	Monthly	5,513.00	5,789.00	6,079.00	6,382.00	6,702.00
	40/hr/wk	31.81	33.40	35.07	36.82	38.67

		S - Step A 0-23 Mo.	S - Step B 24 + Mo.	Patrolman continued	P - Step E 61+ Mo.
Teamsters % Increase (Serg.)					
Sergeant	Annual	96,168.00	99,528.00		84,444.00
	Monthly	8,014.00	8,294.00		7,037.00
	40/hr/wk	46.23	47.85		40.60

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	Union contracts still in process				0
	Monthly					0
	40/hr/wk					0
Lead Dispatcher	7.5%					8

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	Union contracts still in process				0
	Monthly					0
	40/hr/wk					0

NON-UNION POSITIONS			
Parks & Recreation			

Position	Year 1	Year 2	Year 3
Concession	\$15.74	\$15.84	\$15.94
Lifeguard	\$15.99	\$16.09	\$16.19
Lifeguard w/WSI	\$16.24	\$16.34	\$16.44
Assistant Manager	\$19.27	\$19.37	\$19.47
Manager	\$20.42	\$20.52	\$20.62

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 issues in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FTE: Full-time equivalent employee.

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

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

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

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

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

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

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

GOALS: The objective of specific tasks and endeavors.

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

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

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

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

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

INTERGOVERNMENTAL SERVICES:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ORDINANCE: A statute or regulation enacted by City Council.

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

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

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

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

Examples include insurance and retirement benefits.

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

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

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

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

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

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

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

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

RCW: Revised Code of Washington.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

WAC: Washington Administrative Code,

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

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

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