

CITY OF OTHELLO



2024 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

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

MEMORANDUM

Date: March 4, 2024
From: Shawn Logan, Mayor
To: City Council Members
Re: 2024 Budget Message

For the past eighteen 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 2024. 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 \$47,888,564. Total expenditures are \$28,190,469 for a total ending fund balance of \$19,698,095.

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 \$2,572,042. Property valuations are estimated at \$1,169,110,047. 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 2024 budget reflects the second 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 5.5%, 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 2024 beginning fund balance for the General Fund is estimated to be \$1,247,828. New revenues are expected to be \$8,464,035 for total available resources of \$9,711,863. Total anticipated expenditures are \$9,307,965. The General Fund balance at the end of 2024 is anticipated to be \$403,899. 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 \$147,226 mainly consisting of computer, network and camera system upgrades to city hall

The Police Department budget is 43% of the General Fund. In addition, the City will collect about \$488,671 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 a second school resource officer, two new squad cars, and \$68,000 in new equipment for the Police Department

Fire Services in the General Fund total \$696,475, of which \$475,609 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 paid the remaining \$192,179 for that purchase. These funds largely came from our Fire Reserve Fund which will end 2023 with a \$13,160 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 2024 budget will be larger than the 2023 budget. Capital projects for 2024 total include \$1,898,262 in grant funding for the futsal court & bathroom renovations at Lions Park, and the new spray park, lighting and walking trails at Kiwanis 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 2024 represents 10% of the total city budget. Anticipated beginning fund balance for the Street Fund is \$998,496; total new revenues are estimated to be \$1,359,278; total available resources are \$2,357,774. Approved expenditures for 2024 are \$2,184,378 for an anticipated ending fund balance of \$173,396. Street capital expenses for 2024 include \$600,000 for a chip seal/seal coat project and \$150,000 for a crack seal project.

The Street Reserve Fund will begin the year with a balance of \$228,664. Revenues include \$8,500 in interest earnings. No expenses are planned from this fund in 2022. This will leave an ending fund balance of \$237,164.

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 2024 is expected to be \$54,266, with new revenues of \$66,000, for total available revenues of \$120,266. Total budgeted expenditures are \$90,200 with an estimated ending fund balance of \$30,066 for 2024.

Real Estate Excise Tax Fund

The beginning fund balance for the REET Fund in 2024 is \$151,673, with anticipated revenues of \$120,150, for total available revenues in the Real Estate Excise Tax Fund of \$271,823. Total expected expenditures for 2024 are at \$260,142 for renovations at City Hall and Lions Park. The ending balance is expected to be \$11,681.

Water Utility Fund

Beginning fund balance in the Water Fund for 2024 is projected to be \$1,407,842. Total revenues are likely to be \$4,900,535 resulting in total available revenue of \$6,308,377. \$3,600,827 has been appropriated for operational expenditures, and \$2,504,480 for capital expenditures, leaving an ending fund balance of \$203,070. Water capital projects include \$500,000 for the Well #7 rehabilitation and \$600,000 for water line improvements.

The Water Reserve Fund will begin 2024 with a balance of \$6,074,900. Revenues consist of \$230,000 investment revenue and a \$330,000 transfer from the water operating account. Leaving a fund balance of \$6,634,900.

Sewer Utility Fund

2024 beginning fund balance for the Sewer Fund is \$273,882. New revenue is anticipated to be \$3,504,141, for a total of \$3,778,023 in available revenues. Appropriated expenditures are \$3,702,897 leaving an ending fund balance of \$75,126. The 2024 budget includes \$200,000 for improvements at the sewer treatment plant and \$900,000 for the sewer lining project. Transfers from the Sewer Fund include \$55,000 to the Sewer Reserve Fund for general reserves.

The Sewer Reserve Fund will begin the year with a balance of \$10,726,051. Activities in this funds net to a \$378,000 transfer to the Sewer fund for capital projects, leaving a 2024 ending fund balance of \$10,713,051 of which \$200,000 is emergency reserves.

Solid Waste Utility Fund

The Solid Waste Fund is estimated to have a beginning fund balance of \$495,525 in 2024. New revenues are projected to be \$1,944,176 giving this fund \$2,439,701 in available revenue. \$2,076,948 in expenditures has been appropriated for 2024, resulting in an ending fund balance of \$362,753. Current expenses for 2024 include Adams County landfill fees of \$803,862 and \$547,752 for contracted services with CDSI. Capital projects for 2024 contain \$35,000 for alley approach restoration.

Crime Prevention Fund

Beginning fund balance in the Crime Prevention Fund for 2024 is projected to be \$733. Total revenues are likely to be \$15,000 resulting in total available revenue of \$15,733. \$14,000 has been appropriated for operational expenditures, leaving an ending fund balance of \$1,733. 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 2024 is estimated to be \$17,699,843. Total new revenues are \$3,479,041 and expenditures are \$2,876,442, leaving an ending balance of \$18,302,442. The lion share of this balance is from the Water (\$6,634,900) and Sewer (\$10,713,051) reserve funds.

Debt Service Funds

The City has the following Debt Service Funds and payments for 2024.

1. **Fund 220** - Public Works Trust Fund, Broadway (\$29,649) (final payment in 2026)

2. **Fund 225** - General Obligation Bond (2010), Main Street Construction Project (\$272,125) (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 2024.
4. Review comprehensive plan relative to growth of the City of Othello.

I hope that you will favorably consider the 2024 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 2024 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 2024. 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 2024 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

2024 Adopted Budget

Budget Adopted: December 4, 2023



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 – Darryl Barnes

2024 – 2027

Pos. #5 – Danae Valdez

2024 – 2027

Pos. #6 – Mark Snyder

2024 – 2027

Pos. #7 – Angel Garza

2024 – 2027

APPOINTED STAFF

Administrator

Shawn Logan

City Clerk

Tania Morelos

Finance Officer

Spencer Williams

Chief of Police

David Rehaume

Public Works Director

Curt Carpenter

City Attorney

Hillary Evans

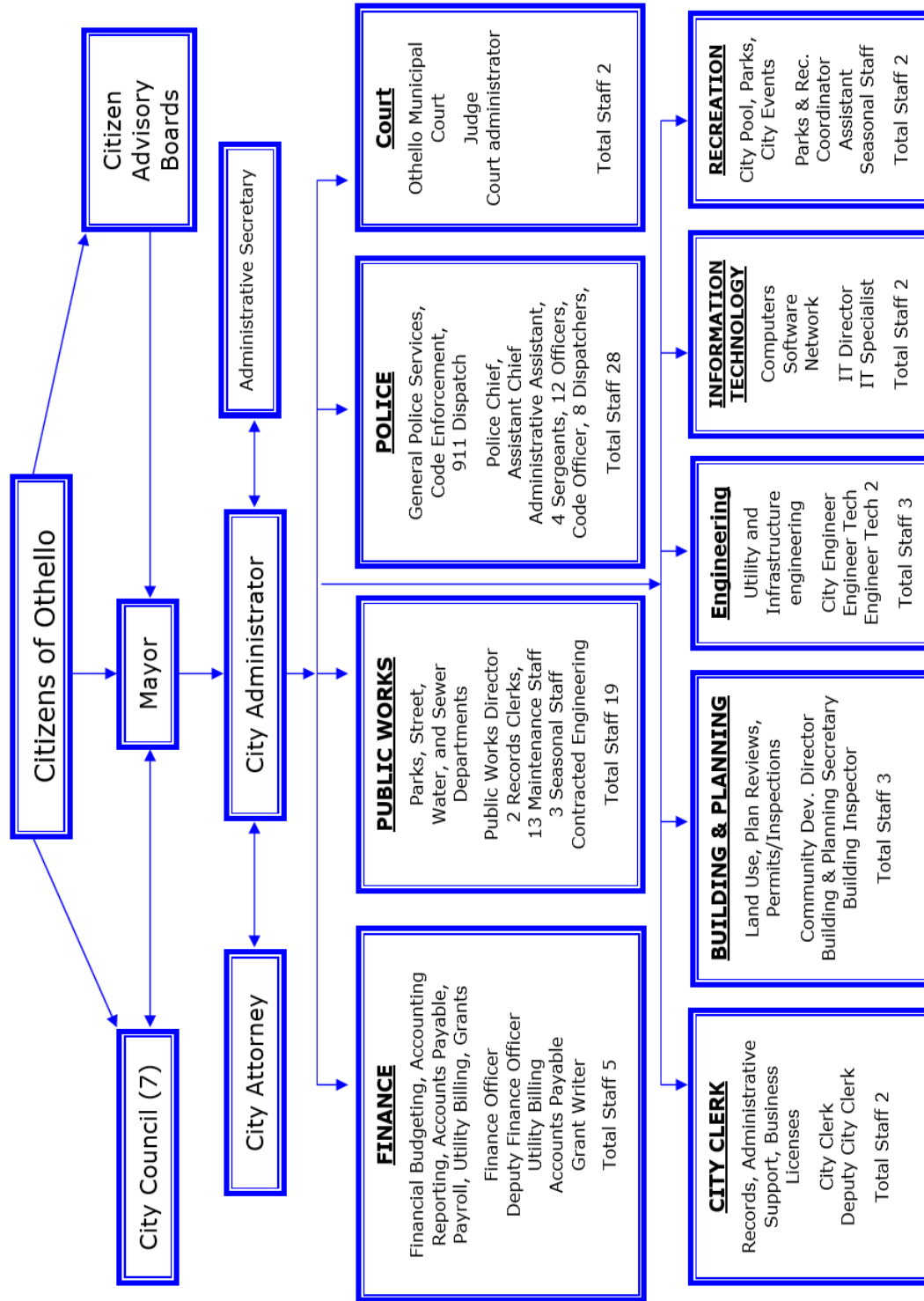
Community Development Director

Anne Henning

City Engineer

Shawn O'Brien

2024 ORGANIZATIONAL CHART



This year we added 1 maintenance to the Public Works Department and one engineer tech to the Engineering department.

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 Darryl Barnes
- 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 for performing 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:

- Engineer Tech Cameron Williamson

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, & Danae Valdez
- 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
- Councilmembers John Lallas, Corey Everett, Angel Garza
- Police Chief David Rehaume
- Court Administrator Jessica Melo
- 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

- Gracie Garza
- Thalia Lemus
- 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
- Ruth Sawyer
- Maria Martinez
- Councilmember liaison: John Lallas
- Staff: Community Development Director Anne Henning and Secretary Zuleica Morfin

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 8,915 within the corporate limits, with an additional population of 8,000 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	8,915	20,961
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 65 full and part-time employees.

The City administration staff has 17 full-time employees. 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.

We started our own Municipal Court, 2023, with 2 employees. A Court Judge and Court Administrator.

The police department is made up of 27 employees. 17 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 public works department is made up of 16 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 Coordinator and one assistant. The city is fortunate to have 64.67 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 2024 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 2023, during the 2024 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 2024 Budget Development

July 20, 2023	Request to department heads for estimated revenue and expenditures
September 13, 2023	Revenue sources public hearing notice published.
Sept 26 - Oct 10, 2023	Council budget committee meetings.
October 2, 2023	Public hearing - 2024 revenue sources
November 1, 2023	Published notice of public hearing for 2024 – 2029 capital facilities plan.
November 1, 2023	Published notice of public hearing for proposed budget.
November 6, 2023	Budget workshop with full Council
November 8, 2023	Published notice of public hearing for proposed budget.
November 13, 2023	Proposed budget available to the public.
November 13, 2023	Preliminary budget and message due to City Clerk and Council.
November 27, 2023	Public hearing on 2024 budget
November 27, 2023	Public hearing for 2024 – 2029 capital facility plan.
November 27, 2023	Adoption of 2024 Ad Valorem Property Tax
December 4, 2023	Adoption of 2024 – 2029 capital facility plan.
December 4, 2023	Public hearing on proposed 2024 budget
December 4, 2023	Adoption of 2024 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
- Municipal Court Fund 640

Labor Relations

The City has 62 full & part time employees. 37 employees are represented by two labor organizations: 13 employees are covered by Operating Engineers Local No. 280, and 24 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	5.32%	8.53%
PERS II	9.53%	6.36%
PERS III	9.53%	5% - 15%

Labor Organizations

Operating Engineers Local No. 280
P.O. Box 807
Richland, WA 99352
13 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

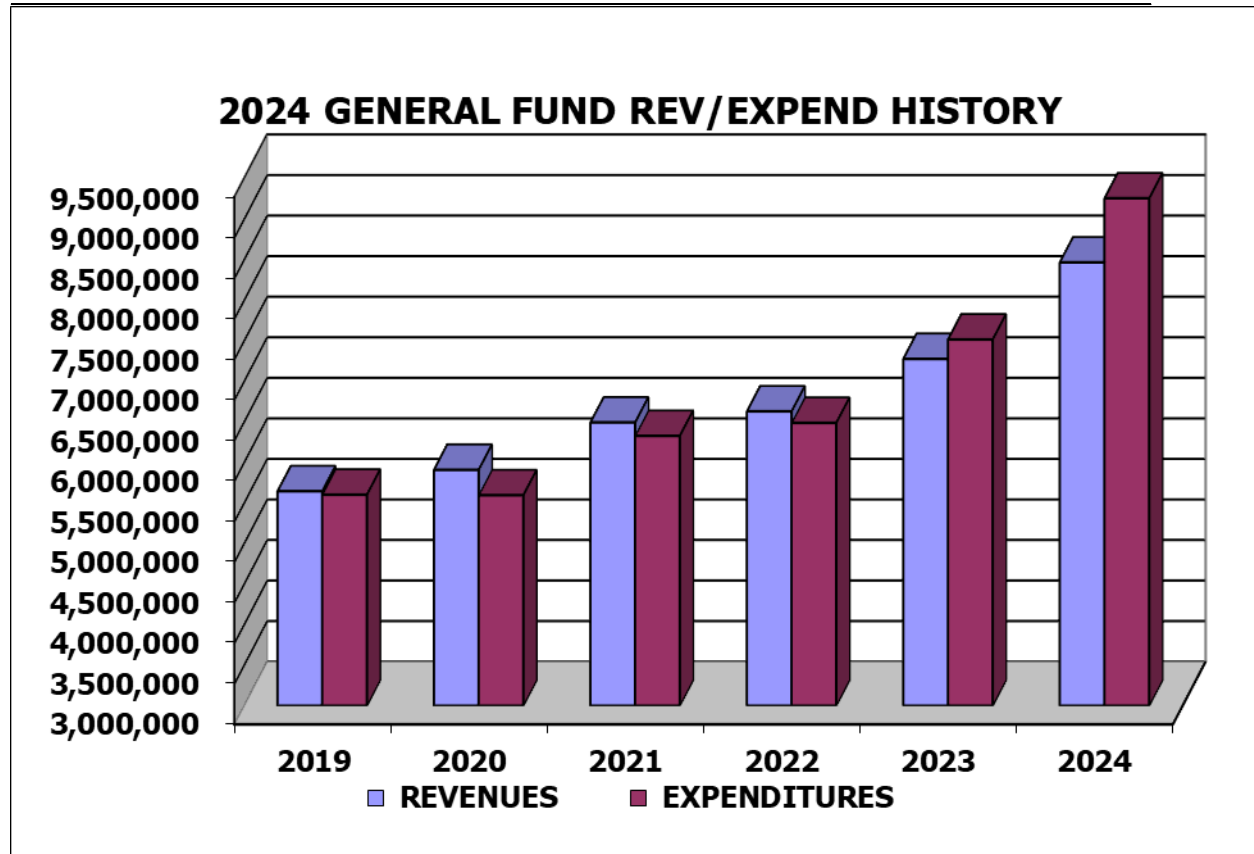


Departmental Budgets

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 1.7908151635 (city portion only) per thousand dollars of assessed valuation for collection in 2024. The assessed value of

property for 2023 is \$1,169,110,047 which is used to determine the 2024 property tax collections of \$2,572,042. 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 \$2,100,000 in sales tax dollars in 2024. 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:

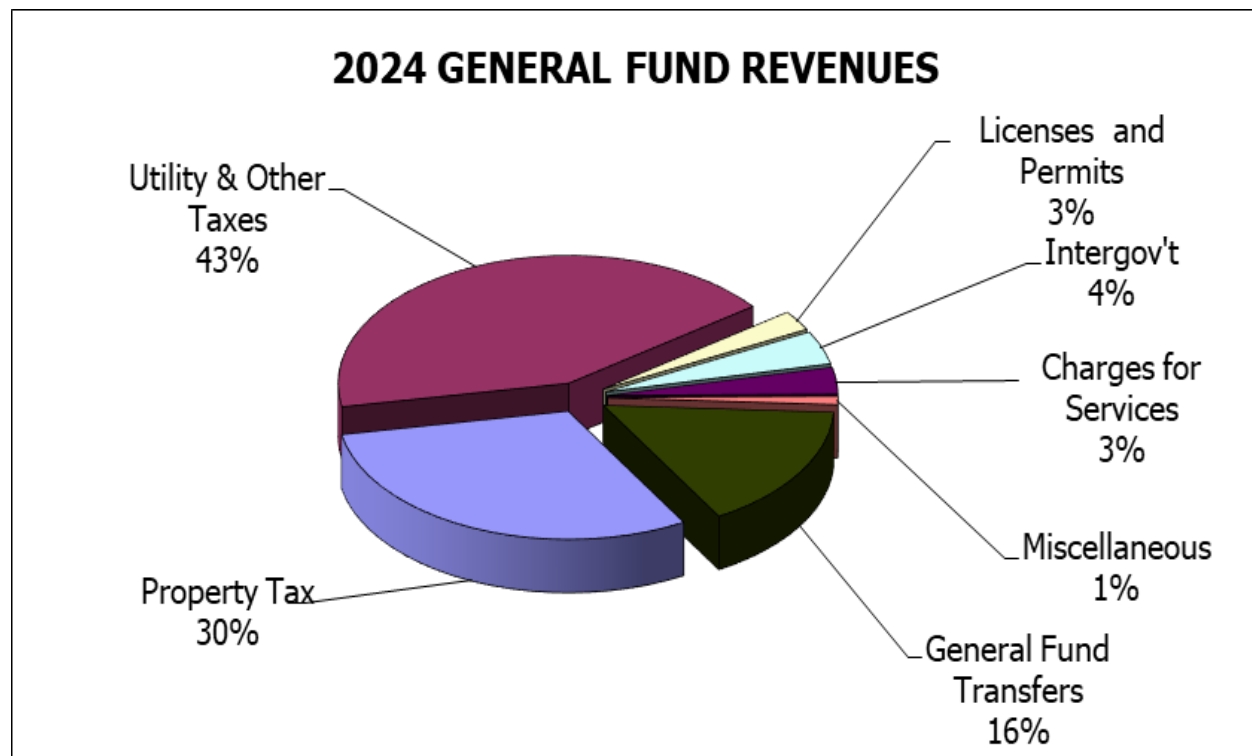
Intergovernmental Revenues are revenues received from the state or county. State distributed criminal justice funds are used to assist local governments in the area of public safety. Other intergovernmental revenues include the Liquor Excise Tax and Liquor Board Profits, which are distributed based on 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.

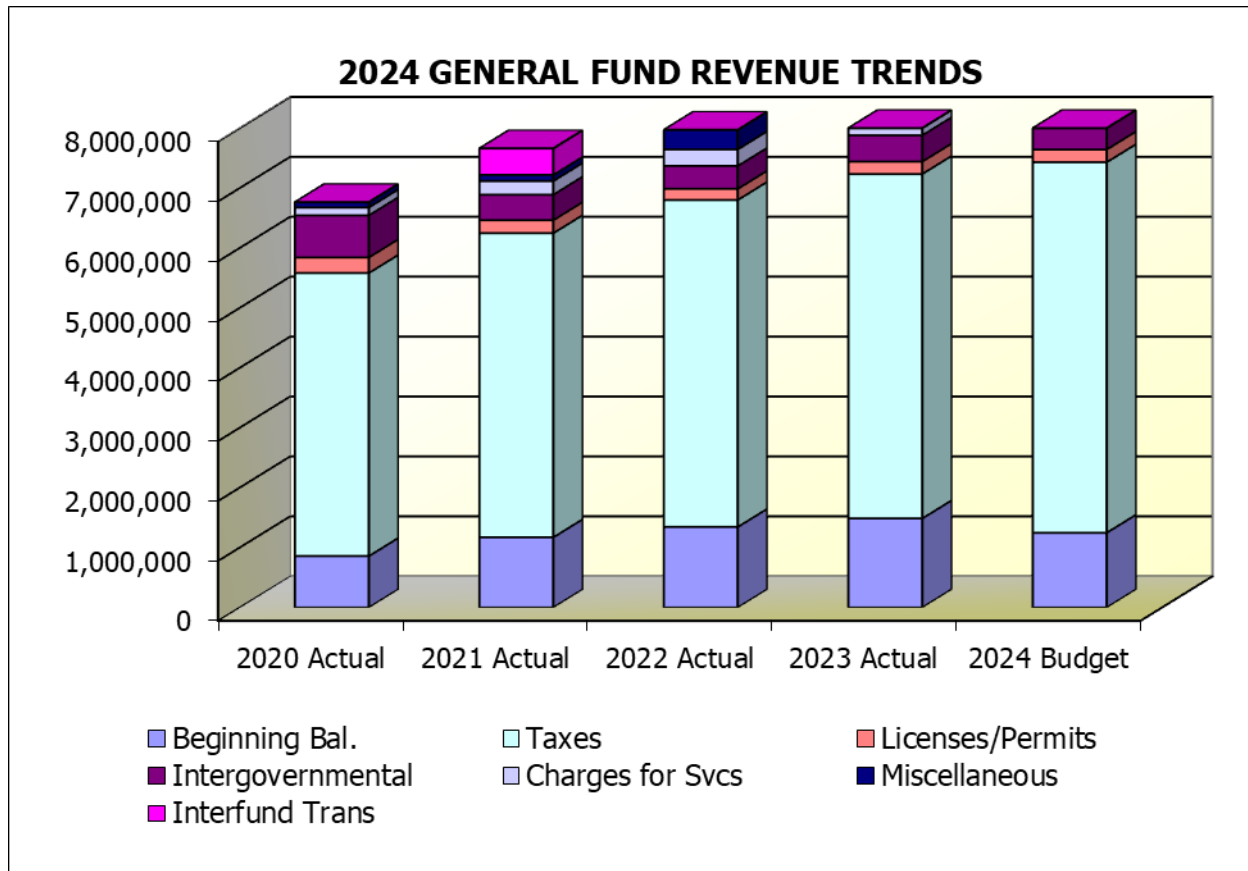
Miscellaneous Revenues: The majority of miscellaneous revenue is interest earned on investments. Other areas include building rentals, salvage, and concessions at the swimming pool.

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.



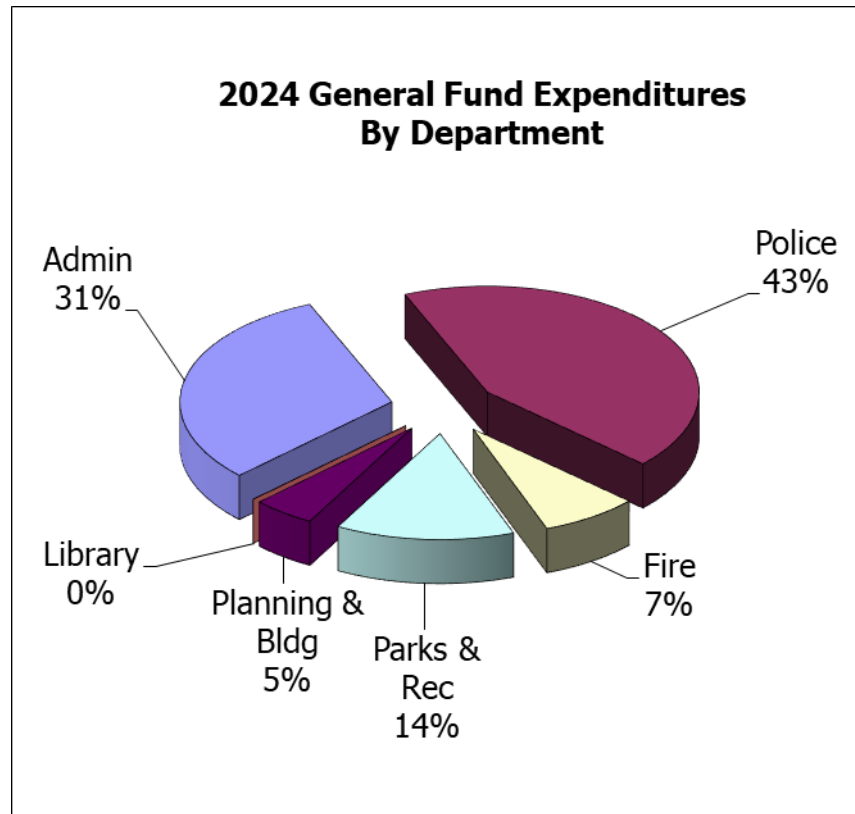
General Fund Revenue History

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2023 / 2024 Chg. %
Beginning Bal.	858,522	1,171,691	1,344,790	1,486,205	1,247,828	-16.04%
Taxes	4724794	5076301	5457573	5749453	6184426	7.57%
Licenses/Permits	259,888	216,814	185,673	206,712	212,050	2.58%
Intergovernmental	702,248	426,337	382,641	439,294	356,365	-18.88%
Charges for Svcs	130,947	227,301	276,001	300,334	286,125	-4.73%
Miscellaneous	88,642	102,146	324,873	282,010	88,500	-68.62%
Interfund Trans	0	440,974	0	296,991	1,336,570	350.04%
Total New Rev	5,906,520	6,489,872	6,626,762	7,274,794	8,464,035	16.35%
Total Revenue	6,765,042	7,661,563	7,971,552	8,760,999	9,711,863	10.85%



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 2023 the Administrative Department accomplished the following:

- | | |
|---|---|
| <ul style="list-style-type: none"> • Completed the physical setup of the Othello Municipal Court. • Continued IT upgrades around City Hall Including upgrades to the network and city servers. • Review and update city personnel policy. • Adopted a City Council code of conduct. | <ul style="list-style-type: none"> • Hire FCS Group to assist us in a water rate equitability study. • Completed union negotiations for final collective bargaining unit. |
|---|---|

General Administration Operational Statistics

	2018	2019	2020	2021	2022	2023	% CHANGE
Utility Bills Issued	26,820	27,308	27,874	28,837	29,507	31,482	6.69%
Receipts Processed	8,364	7,791	6,698	7,052	7,308	7,669	4.94%
AP transactions processed	1,611	1,631	1,888	1,540	1,692	1,995	17.91%
Payroll Checks Issued	504	419	247	345	403	259	-35.73%
Payroll EFT Transactions	905	1001	1022	1040	1096	1206	10.04%
Park & Shelter Reservations	165	165	0	112	134	244	82.09%
Business Licenses Issued	972	1113	851	770	837	869	3.82%

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:

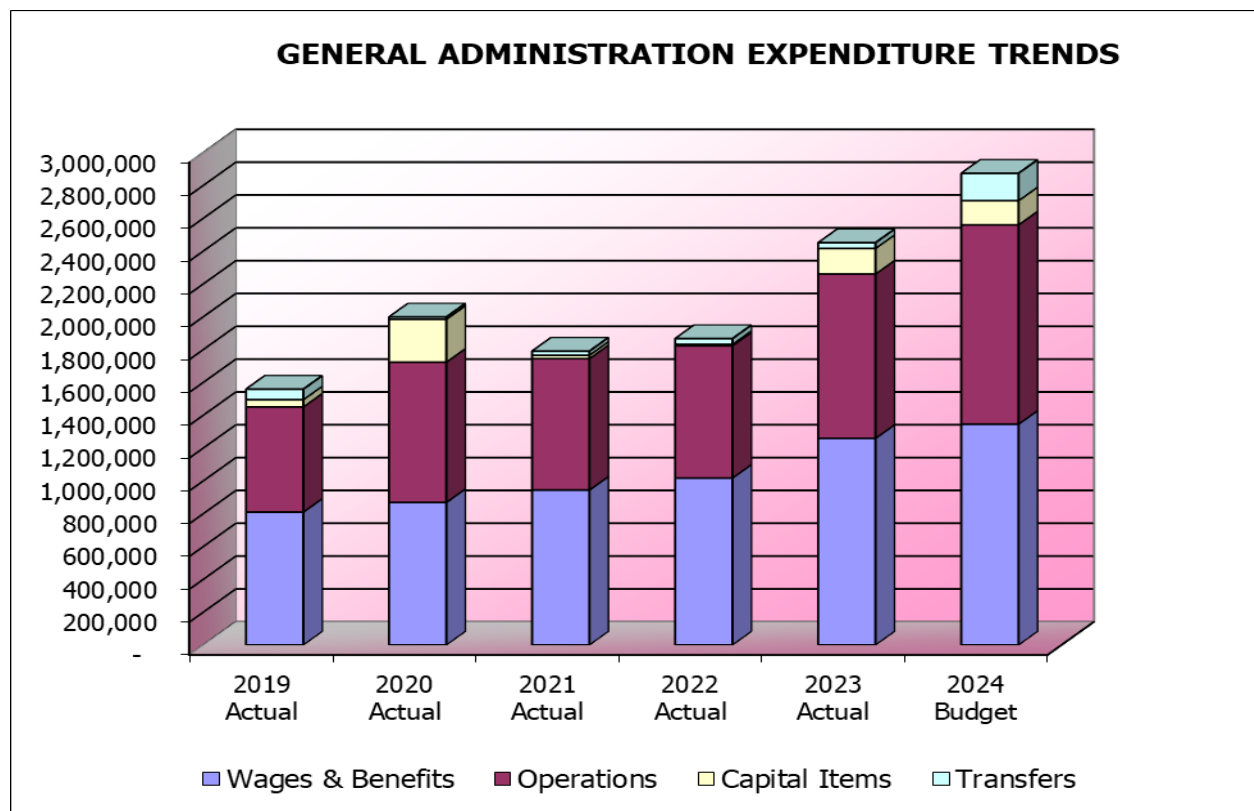
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| <ul style="list-style-type: none"> • Move city data to cloud-based system for enhanced security and ease of access. • Continue updates to the City website. • Expand the Credit Card capability of the city for utility payments and park and recreation events. • Digitize records in the vault. • Implement electronic signature capabilities. | <ul style="list-style-type: none"> • Further develop our personnel policy to include use of texting/cell phone archiving. • Contract professional services to continue with upgrades to our water and waste-water systems. • Continue professional development with administrative staff. |
|---|--|

General Administration 2024 Expenditures

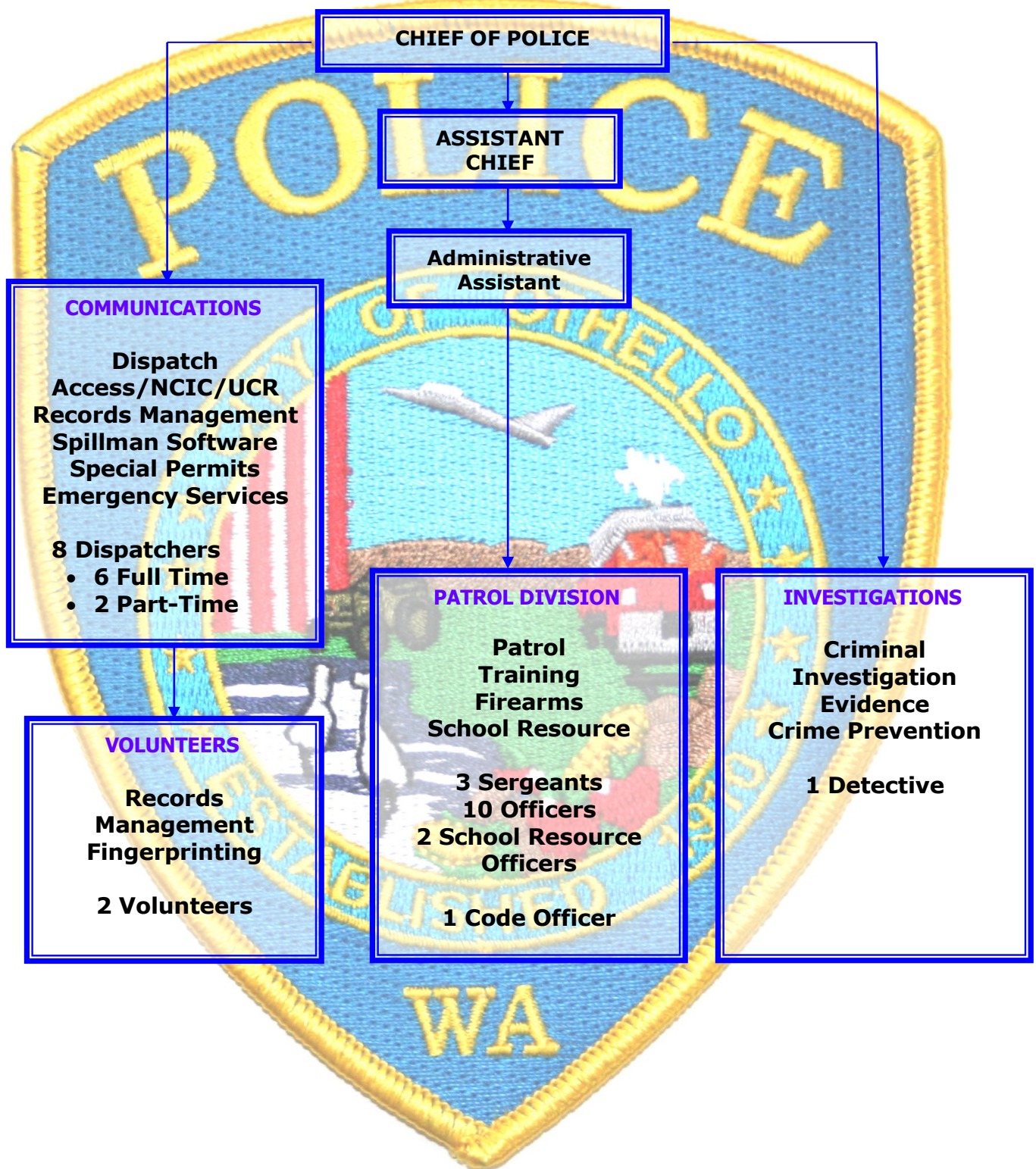
Because the General Fund is largely a service fund, the majority of the expenses in this fund are for payroll and related administrative costs. The implementation of the General Fund Cost Allocation Plan has centralized administrative payroll and operating expenditures, resulting in higher administrative 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	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2023 / 2024 Chg. %
Wages & Benefits	810,160	869,247	944,369	1,017,504	1,259,495	1,345,759	6.85%
Operations	640,501	854,590	800,712	805,598	1,001,133	1,214,315	21.29%
Capital Items	44,242	260,998	20,707	8,966	155,795	147,226	-5.50%
Transfers	63,900	13,902	24,670	34,670	34,670	166,670	380.73%
Total	1,558,803	1,998,737	1,790,457	1,866,738	2,451,093	2,873,970	17.25%



Othello Police Department



Othello Police Department

Mission Statement: *The mission of the Othello Police Department is “We Serve to Protect”.*

Vision: *To improve the quality of life for every resident, business and visitor by proactively delivering effective equitable and responsive police service.*

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	2023
Activity:						
Calls	4,545	4,448	3,990	4,436	5,150	5,010
Traffic Stops	1,767	1,990	2,203	1,854	1,246	1,447
Citations:						
Criminal Non-Traffic	114	128	111	118	127	163
Criminal Traffic	215	215	237	151	122	178
Infraction Traffic	483	352	435	308	244	403
Select Incidents Types:						
Alarms	100	113	101	195	158	230
Animal Problems	244	284	179	169	243	209
Criminal Mischief	129	110	201	337	323	160
Disorderly	28	35	23	26	20	18
Domestic	43	49	69	66	93	127
Dui	73	51	37	30	24	52
Forced Fondling (Molest)	10	7	5	10	8	4
Juvenile Problem	70	98	56	140	151	112
Loud Noise/Nuisance	120	95	132	118	124	135
Suspicious Person	761	745	646	744	946	918
Traffic Accidents	226	242	190	221	271	280
Theft from Vehicle	22	16	16	5	8	10
Warrants Served (Adams)	87	74	34	28	26	55
Weapons Offense	21	21	8	7	11	11
Vehicle Prowl				30	85	44
UCR Crimes:						

Assault	87	75	59	79	97	91
Burglary	36	25	26	19	30	16
Robbery	1	1	2	2	1	0
Homicide	0	0	0	1	0	0
Theft	118	101	100	86	181	54
Motor Vehicle Theft	40	30	25	17	43	30

Police Department Goals for 2024

Training

- Provide 24 hours of training for all officers
- Provide 12 hours of training for all full-time dispatch
- Train 2 range instructors
- Department wide Patrol Tactics training
- EVOG
- SRO

Essential Equipment

- Purchase 2 new police vehicles

- Booking room upgrade
- Drone Camera
- Celebright

Staff

- Maintain full staffing level
- 3 criminal justice classes (two entry and one advanced)
- Establish 20-26 Police Explorers

Accreditation

- Attain re-accreditation via Washington State Chief's and Sheriff's Association.

2023 Police Department Expenditures

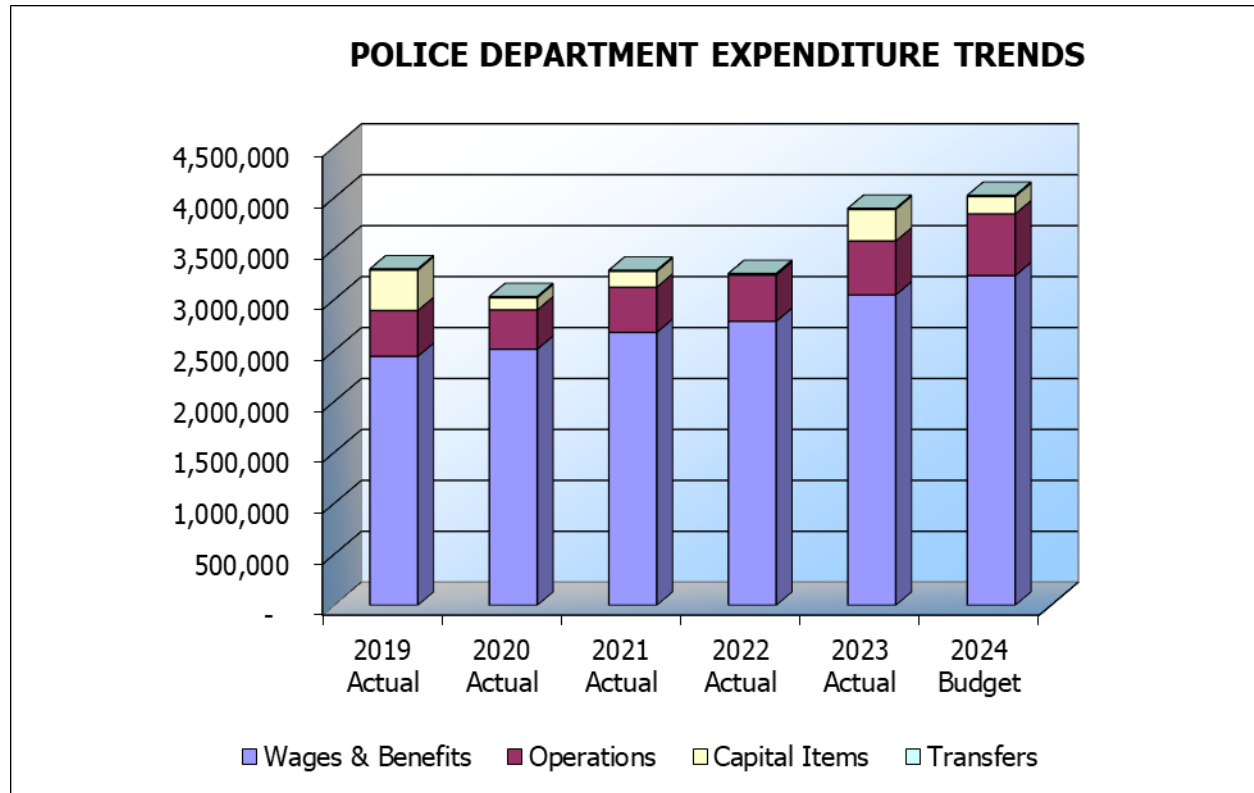
The Police Department takes seriously their mission "We Serve to Protect". Every year they achieve their goals with a minimal budget. They strike a careful balance between maintaining appropriate staffing levels and providing training and equipment to get the job done. Dispatch is also critical as it 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	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2023 / 2024 Chg. %
Wages & Benefits	2,443,509	2,513,654	2,678,899	2,787,676	3,046,464	3,236,553	6.24%
Operations	449,592	386,184	443,738	453,774	529,492	606,161	14.48%
Capital Items	397,740	119,855	155,089	4,342	309,617	170,000	-45.09%
Transfers	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Total	3,300,841	3,029,693	3,287,727	3,255,792	3,895,573	4,022,714	3.26%



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, Peter Anderson 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 20,961 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 2024 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 ensure 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.

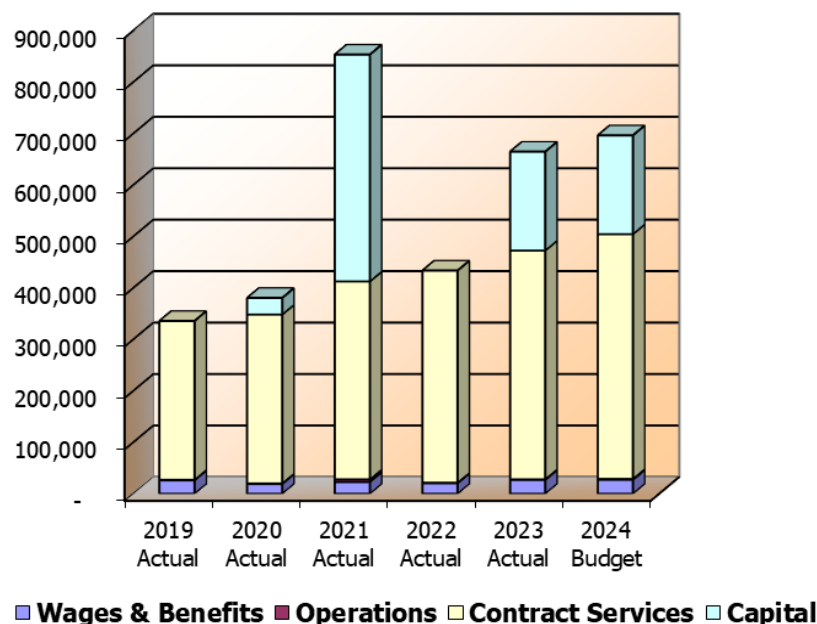
In 2023 Fire District No. 5 responded to 182 city call outs and completed 294 inspections and 65 reinspection's for the city.

Fire Department Expenditure History

Fire Department	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2023 / 2024 Chg. %
Wages & Benefits	26,062	18,981	22,807	20,438	26,885	27,100	0.80%
Operations	939	930	5,120	946	1,176	1,650	40.31%
Contract Services	308,769	328,273	384,604	412,333	444,495	475,609	7.00%
Capital		32,329	440,974		192,179	192,116	0.00%
Total	335,770	380,513	853,505	433,717	664,735	696,475	4.77%

Contracted services with Adams County Fire District #5 for 2024 will be approximately \$475,609. 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 \$633,153. In 2023 we also budgeted to spend \$195,000 on breathing apparatuses. We maintain a fire reserve fund to save for future equipment. The fire reserve fund ended 2023 with \$14,818.

FIRE DEPARTMENT EXPENDITURE TRENDS



Park & Recreation Department

The City takes great pride in offering a variety of facilities and programs for our youth. We also plan to start sport programs for adults in 2024.

Each youth program will be made available once each year, ensuring young participants have the chance to engage in all offerings.

The Lions Park ball field is home to Othello Little League Opening Day. It was an amazing grand opening in 2021 and we continue this tradition today. The field is open to the public and is home of multiple sports leagues throughout the year.



The Parks and Recreation Department has

also expanded opportunities to the public by raising the Othello Youth Soccer cut-off age from 7 to 12 years old. Youth Soccer program was moved to Taggares Park in 2022, this allows us to have all soccer at one location. In 2024 we will hold a spring season at Taggares Park. In 2023 we had 669 youth soccer participants.

We will hold a Youth basketball league this fall and winter and hope to run an adult 3 on 3 league on our newly constructed basketball courts at Lions Park.

Last year we hosted two youth NFL flag football seasons, one in the Spring and one in Fall. The Spring season was held at Taggares Park because we still had the daylight. The Fall season was held at Lions Park because we have our new Musco field lighting. This year we will hold the NFL flag football in the Summer/Fall, at Taggares park.

We will host an adult co-ed volleyball league at Lions Park, in the summer. Then a women's volleyball league in the Fall/Winter, using the

School District facilities. An adult co-ed softball league will be held at Lions Park, in the fall.

To host these programs, we are constantly renovating our facilities. We are upgrading playground equipment, improving walking rails, and upgrading shelters. We recently renovated the announcer booth at Lions Field. We upgraded the concessions stand with new appliances. This was a great addition our 2023

year with tournaments and events we hosted.

The Othello Community Pool is a family-friendly environment that offers a safe, clean, and fun place to swim. The pool is open daily for public

use and can be reserved for special occasions. In 2023 we held 3 sessions of swim lessons that had 327 participants. We are the home of our local swim team, the Barracudas, who use it for practices and swim meets. In 2024, the Barracudas will host the state swim meet in July.

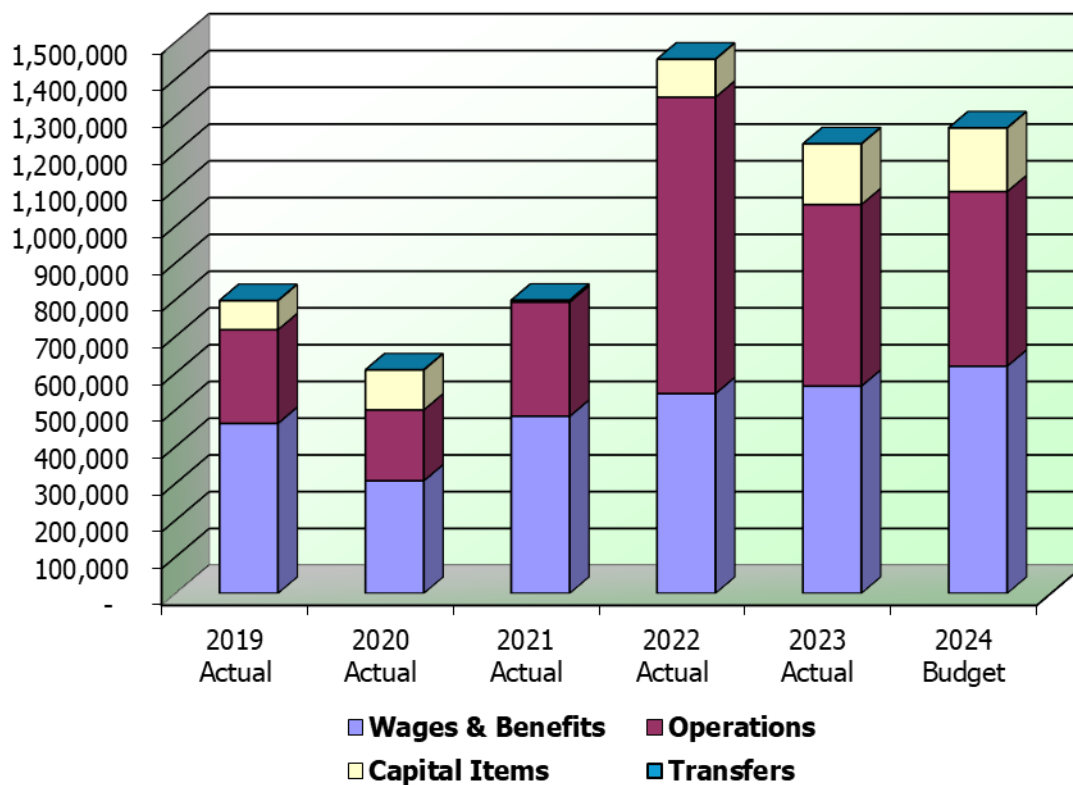
We are also continually updating our pool facilities, both for storage of gear and facilities for the public.

We hosted 10 special events in 2023. The City hosted the state little league baseball event and the little league block party. Players and families came from across state to participate in this event. Other community events were put on by non-profit organizations. These included the 4th of July celebration, Chicano tournament, Spud run, Family movie night, Color run, Fiesta De Salud, Family fall festival, and the Christmas on main street event. These events will continue into 2024.

Parks & Recreation Department Expenditure History

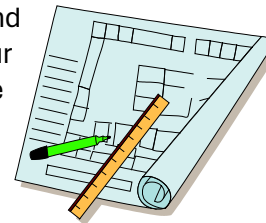
Parks & Recreation Department	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2023 / 2024 Chg. %
Wages & Benefits	462,476	306,361	481,829	543,586	563,778	618,099	9.64%
Operations	254,884	192,741	310,538	806,342	493,876	475,099	-3.80%
Capital Items	79,094	108,858	5,005	103,236	165,045	173,047	4.85%
Transfers	-	-	-	-	-	-	0.00%
Total	796,454	607,960	797,372	1,453,164	1,222,699	1,266,245	3.56%

PARKS & RECREATION EXPENDITURE TRENDS



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 seven 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.

2023 Accomplishments

- 184 permits were issued, on \$19.4M valuation
- 1574 inspections completed

	2023 Building Permits		2022 Building Permits		2021 Building Permits	
	Permits	Valuation	Permits	Valuation	Permits	Valuation
Commercial	4	\$2,166,245	4	\$230,436	8	\$1,673,980
Demolition	2	n/a	1	n/a	4	n/a
Fence	18	n/a	Issued by Public Works before 2023		35	n/a
Foundation only	8	n/a	18	n/a		
Garage/Shed	2	\$191,938	4	\$61,161	2	\$22,237
Mechanical	34	\$618,919 ¹	25	\$174,128 ¹	35	\$418,098
Misc Permits	2	\$1150	4	\$93,261	2	\$550
Multi-family (new)	1	\$275,771	0	n/a	3	\$761,119
Single family (new)	40	\$8,784,129	35	\$7,920,361	53	\$10,174,893
Accessory dwelling unit	0	\$0	2	\$65,294	First allowed in Oct. 2021	
Duplex	2	\$386,205	2	\$409,620	0	\$0
Placement	7	n/a	3	n/a	2	\$500,000

	2023 Building Permits		2022 Building Permits		2021 Building Permits	
	Permits	Valuation	Permits	Valuation	Permits	Valuation
Plumbing	2	\$12,150 ¹	5	\$57,287 ¹	4	\$14,998
Pool	0	\$0	4	\$331,352	0	\$0
Porch/patio	4	\$62,654	7	\$77,746	14	\$153,457
Remodel/Addition	11	\$609,061	15	\$2,900,416	14	\$308,896
Roofing	33	\$336,586	27	\$2,108,091	46	\$904,237
Siding/Stucco	6	\$93,189	4	\$52,400	8	\$113,832
Sign	8	\$163,363	5	\$53,694	9	\$90,290
Year End Total	184	\$19,380,986	165	\$14,535,247	239	\$15,136,677
¹ Valuation for commercial permits only, we do not charge based on valuation for residential mechanical or plumbing permits.						

Significant projects finished in 2023:

- City Hall/District Court remodel
- STCU new location
- SVZ office building
- Public Works building remodel and façade
- Lions Park concession stands & announcers booth
- Restrooms at Taggares Park
- Remodel/addition/new equipment at carwash, 251 E. Main

Notable projects started in 2023:

- New ambulance station at Hospital
- Car wash & espresso stand at Pik a Pop
- Evidence storage shed at Sheriff's Office
- Old Hotel kitchen remodel
- Replace sunroom at Golden Fountain
- Remodel/renovation at Parks & Rec bldg.
- Remodel to add Engineering office at Public Works

Rental Licensing & Inspection Program

2023 Rental Licenses			
	2023	2022	2021
Applications	20	87	70
Inspections	241	141	74
Approved sites	92	47	25
Approved units	207	78	40

- This is the third year of this program. We continue to work on getting units licensed and inspected.
- In 2023, we sent many rounds of mailings, to get landlords to register their units, or to finish the process and schedule their inspections.

- Notable problems found in 2023: Bathroom fan rusted solid causing ceiling to be covered in mold (Inspector required tenants to be moved out immediately while the ceiling was torn out and replaced); exterior doors that don't seal; exposed wires.
- This program requires the landlord to notify the tenants about the inspection. We created a simple form as a courtesy in 2022, for the landlords to use if they want. In Feb. 2023, Deputy City Clerk Yvonne Hernandez provided a number of suggestions to improve and simplify the [form](#), then translated it into Spanish.

Land Use Permits					
Type of Action	2023	2022	2021	2020	2019
Notice of Application issued	8	5	4	8	10
Environmental Reviews	6	4	6	3	10
SEPA Exemptions	0	4	0	2	0
Boundary Line Adjustments approved	1	1	0	4	0
Preliminary Plats approved	2	3	2	1	3
Final Plats approved	4	0	1	4	4
Plats recorded	2	1	2	4	2
Annexations	1	1	0	0	1
Conditional Use Permits	0	0	0	0	1
Rezoning	1	0	1	Citywide	1
Zoning text changes	0	1	2	Citywide	In progress

Development Projects

- Working with a potential developer of the Port property south of Hwy 26.
- Subdivision application west of Broadway and north of Bench Road. This project would extend sewer to the area, but it has been stalled due to groundwater issues and a private well onsite serving adjacent properties.

Annexation

- Ochoa: Annexation of 445 acres east of 14th Ave and north of Main St. Ord. 1599.
- Othello Housing Authority, 10 acres south of Taggares Park. Notice of Intent received and accepted by Council. Annexation Petition received but signed by the OHA Director. Per state law, it must be signed by the OHA Chair, or there must be documented designation of the Director as authorized to sign. Chair declined to sign. Received notice from OHA to place annexation on hold.

Zone Change

- Sand Hill Estates: 18 acres north of Cascade Street between 7th and 14 Ave that was zoned Open Space Urban Reserve, initially proposed as R-2 but then changed to R-4. Process included much research to determine how and why the previous Open Space zoning had been adopted, as well as notification of industries in case they had concerns about expansion of residential closer to industrial areas.

Municipal Code, Standards, & Zoning updates

- Multi-Family Tax Exemption (MFTE) program was adopted Jan. 2023. This program waives property taxes on new and renovated multi-family buildings for 12 years if all conditions are met. [OMC 4.40](#)
- Helped proofread and review the replacement Title [8](#) & [9](#) (Criminal Code & Traffic Code) before Council adoption.
- Due to changes in the Public Works department, fence permits started to go through Building & Planning instead of Public Works. This led to updates to Fences, Walls, & Hedges, [OMC 14.36](#). Added requirement for a permit (so Code Enforcement can take action on unpermitted fences), cleaned up the language to match with past practice.
- Updates to the Landscaping code to add flexibility to the street tree requirement for commercial projects, and to reduce landscape requirements for commercial remodels and additions. [OMC 17.74](#)
- Created a new chapter to better regulate mobile food vendors/food trucks ([OMC 4.14](#)) and amended the existing business license chapter ([OMC 4.04](#)).
- At the request of the Planning Commission, Council adopted changes to [OMC 2.21.010](#), increasing the Planning Commission membership to 7, to have input from more viewpoints. The new Commissioners were appointed in April.
- In 2023, the Planning Commission started or continued work on:
 - Updating the Home Occupation code (home-based businesses) [OMC 17.59](#), at the request of Code Enforcement Officer, since there are conflicts in the existing code. This code has not been updated since 1995.
 - The Commission reviewed a request to allow cargo containers in the C-1 Zone. They developed some conditions to mitigate the impacts, held a public hearing, and made recommendations to the City Council. Council provided input to the Commission and will hold a public hearing in January 2024.
 - Started reviewing regulations for pushcarts/street vendors/portable vendors. This will likely be a new OMC chapter.
 - Revisited timing of residential landscape installation ([OMC 17.74](#)).

Housing

- We had grant funds left over for the MFTE project, which we used for consultant support to draft the 8 forms we need to implement this program, as well as a summary [MFTE flyer](#) to explain the program. Front office staff helped make the flyer simpler and more understandable. [Translation](#) by Deputy Clerk Yvonne Hernandez.
- Council held a public hearing and approved a request to add a newly-rezoned area to the MFTE program.

Parks & Recreation

- Helped with grant application process for Lions Park parking lot, including providing input into the CDBG pre-application statement and grant application, and researching the NEPA process to develop the review timeline.

- RCO notified us that they received additional funding for the Planning grants I had applied for in 2022, so Kiwanis Park spray park planning & design (#40 on the list) could now be funded at \$195,000. We were able to add this to the other grants we have received for the spray park.
- Helped with NEPA portion of Kiwanis Spray Park grant paperwork.
- Helped consider possible projects to apply for RCO Community Outdoor Facilities Grant Maintenance Grant applications.

Transportation

- [Active Transportation Plan](#) adopted, after environmental review (SEPA Checklist & DNS), Planning Commission review and recommendation, public comment, and public hearings. Highlights:
 - Planning Commission suggested providing a summary document for those who don't have time to read the whole Active Transportation Plan. We had the consultant prepare a [summary](#), and then staff translated it (Deputy Clerk Yvonne Hernandez with assistance from Deputy Finance Officer Jackee Carlson). The summary with invitation to comment was mailed with utility bills in Jan. 2023.
 - WSDOT sent extensive comments on the Active Transportation Plan. Staff and consultant prepared responses, which were reviewed by the Planning Commission. Some changes to the Plan were made in response to the comments. WSDOT was satisfied with our changes.
 - With City Engineer and consultant's help, drafted Title VI (non-discrimination) and ADA statements to include in the Plan. Deputy Clerk Yvonne Hernandez translated.
- Received Invitation from WSDOT for Othello to submit a project for the Sandy Williams Connecting Communities Program, for disadvantaged communities impacted by state highways. We had only 1 day to respond, so Public Works Director, City Engineer, and Community Development Director pulled together a basic proposal while attending the IACC Conference. We proposed a community trail on the city-owned property between Sagestone 8 and Highway 26, which received an award of \$900,000.
- Coordination with WSDOT on proposed SR26/1st Ave roundabout, including Complete Streets/pedestrian and bike facilities and public comments received on the proposed design.

Elevate Othello/Othello Rural Placemaking Initiative

- Preparations and kickoff meeting for the 2-year Othello Rural Placemaking Initiative funded through USDA-Rural Development. Othello is one of only 17 communities nationwide to receive an award this cycle. Othello's project is being facilitated by Rural Development Initiatives ([RDI](#)). The initial focus was on small food and agriculture businesses, youth entrepreneurship, Hispanic community involvement, and broadband.
- Community events:
 - August focus group meetings. Community Development involvement was with the Career Pathways group, which is opportunities for young people to train for and get

jobs that can lead to careers they can have in Othello. Compiled invite list, sent invitations to likely participants, hosted the meeting in Council Chambers.

- September meeting/dinner to nominate and brainstorm who would benefit from the community leadership training.
- September ice cream social/community visioning meeting. Also attending were faculty and students from WSU Rural Community Design Initiative. They are working with Royal City on preliminary design of a library & park, as well as other small cities, and are interested in working with the Elevate Othello project. The students can create visualizations that set up the next stage of the design process. <https://ruraldesign.wsu.edu/>
- December community meeting & dinner. We had about 40 community members who attended. We divided into groups and brainstormed ways to achieve the top goals, including a community center, classes, better communication, more career options, festivals/events, marketing the outdoors & agriculture, and Latino small business.
- Weekend “Learning Tour” of Woodburn & Independence, Oregon.
 - Woodburn (population 26,000, with 60% Hispanic) has many community events, they are working on a community center, and they have a state taxing program to gather funds for downtown improvements.
 - Independence (population 10,000) has [Indy Commons](#), a membership shared commercial kitchen for food entrepreneurs.
- “Virtual Learning Tour” of Talent Maker City, Talent OR. Talent has a population of about 6000. They have a community center/maker space where local people teach many classes, including carpentry, robotics, CSI, 3-D printing, quilting, bike maintenance, ceramics, screen printing, and converting a bus to housing. The video of this virtual tour is posted on the Elevate Othello page on the city website: <https://www.othellowa.gov/elevateothello>

Other Grants

- Letter of support for applying for a portion of \$1B available. Project was to increase tree cover in the Columbia Basin, specifically by 1% in Othello, which could be a combination of street, park, institutional, and yard trees. All costs would be covered by the grant.
- Letter of support for funding of local training for childcare providers. The organization applying was awarded a grant to provide childcare provider training in Spanish in the Othello area.
- Helped with narrative for capital budget appropriation request for design of water treatment plant.
- Provided input on possible projects for climate resilience planning grants.

Website

- Participated in discussions about updating the City website, including demonstrations of potential new website providers.
- Updated webpage for [MFTE program](#) (Multi-Family Tax Exemption), including summary [MFTE flyer](#) and [Translation](#).

- Updated webpage for the new [Active Transportation Plan](#), including [summary](#).
- Created [webpage](#) for the Elevate Othello information, and updated when new information became available.
- Staff works to keep the [Building & Planning](#) pages up-to-date and user-friendly, such as the [Long Range Planning](#) page's list of ongoing and upcoming projects.

Staffing

- Permit Tech Zuleica Morfin participated in the Othello High School Career Showcase along with other City Hall staff.
- Community Development Director continues to serve on the boards of the Planning Association of Washington and the Washington City Planning Directors Association, where she was President for 2023. As President, her lodging costs for the annual conference were paid by the Association.
- Participated in interview panels for Public Works Water Lead, Motor Pool Lead, and Maintenance Workers.

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.
- Worked with Deputy Clerk and the Permit Trax company to improve the business license review process.

Long Range Planning

- Discussed the need for a Comprehensive Plan update with the Council budget committee and full Council. Council budgeted funds for hiring a consultant to help with the update.
- Discussed the potential process for our Comprehensive Plan update with our Department of Commerce planner and some possible consultants, to be ready to issue an RFP in 2024 to start the update process.

General

- Othello received several compliments from development professionals about the speed and ease of our permit process.
- Prepared report requested by Planning Commission about economic development and financing mechanisms, including bonds, Local Improvement Districts, and Tax Increment Financing.
- Provided input for the Othello section of the Adams County draft Hazard Mitigation Plan.
- Building Inspector and Community Development Director provided several rounds of responses to objections from a local resident that we weren't being stringent enough in applying WA State Energy Code to a remodel project. We requested and received input from several other jurisdictions to make sure our application of the code was similar to what theirs would have been.

- Attended Adams County open house about amending their Shoreline Master Program, to confirm there are no regulated areas within Othello's growth area. There are some regulated areas to the northwest and near the wastewater treatment plant that we will need to be aware of as we grow.

Training

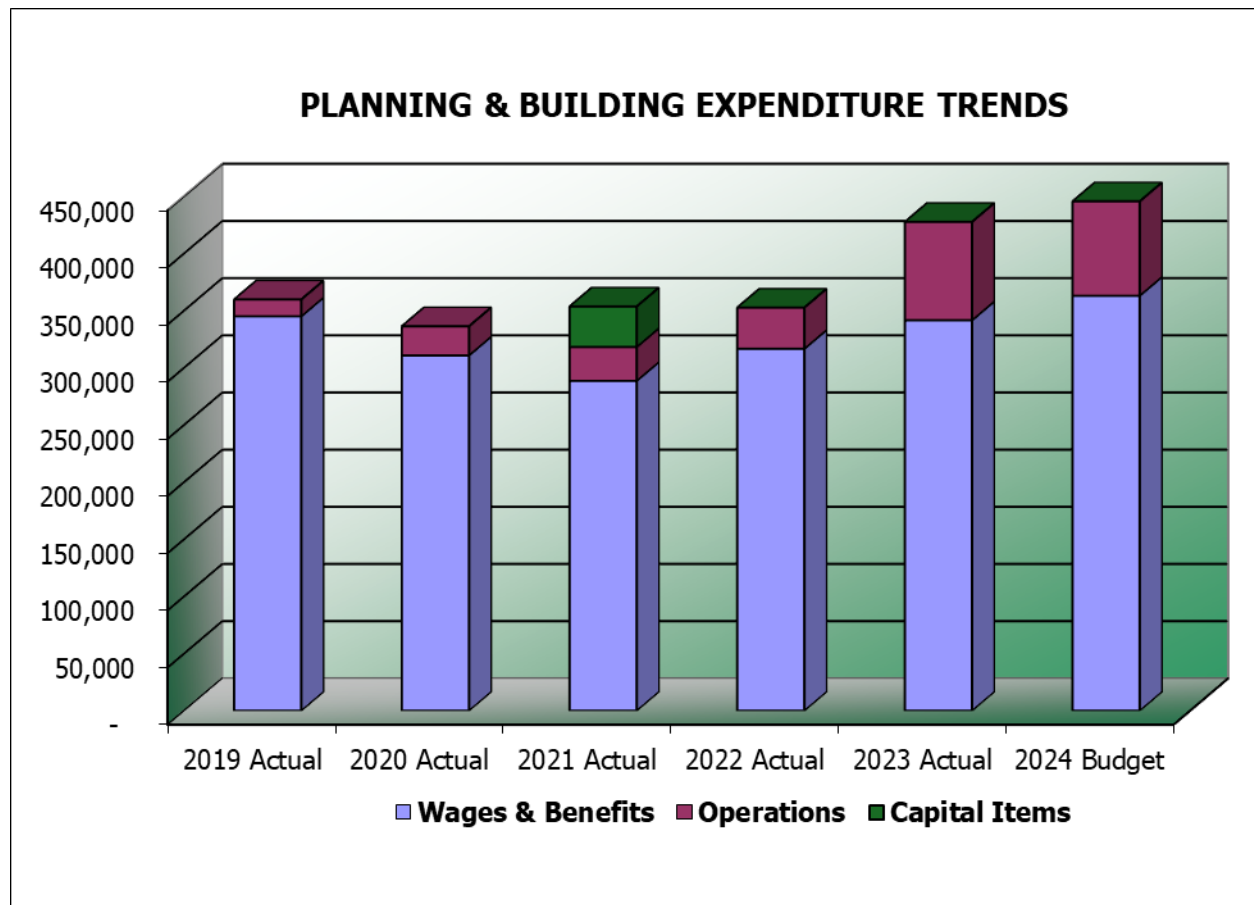
- Building Inspector attended annual 1-week International Code Council training in March.
- Building Inspector attended "Significant Changes to the International Residential Code", presented by the North Central Chapter of ICC in Moses Lake. The speaker was Grant County's Building Official Chris Young. We also shared the seminar flyer with local contractors, some of whom also attended.
- Community Development Director attended "Designing Walkable, Accessible Communities Where People Live, Work, Play, and Learn" training sponsored by WSDOT and City of Moses Lake.
- Community Development Director attended Planning Association of Washington Conference in April, Washington City & County Planning Directors Conference in September, and IACC (Infrastructure Assistance Coordinating Council) Conference in October.
- Webinars (mostly free) on Rural Housing, Missing Middle Housing, Updating the Housing Element, Food Incubators, Placemaking in Small & Rural Communities, The Intersection Between Community Design and Public Health, Linear Park Planning (trails), Presenting Well: Universal Design for Inclusive & Accessible Presentations, Economic Development, and Zoning and Housing for Great Neighborhoods.

2024 Goals

- Finish setting up system and roll out to public the ability to apply for building permits online.
- Finish update of Subdivision standards to remove conflicts, duplication, and outdated processes, better integrate with the Public Works Design Standards, and meet new state requirements.
- 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	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2023 / 2024 Chg. %
Wages & Benefits	345,058	310,799	288,571	316,632	341,578	363,010	6.27%
Operations	14,711	25,508	29,588	35,970	86,006	82,550	-4.02%
Capital Items			35,423	-	-	-	0.00%
Total	359,769	336,307	353,582	352,602	427,584	445,560	4.20%



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.

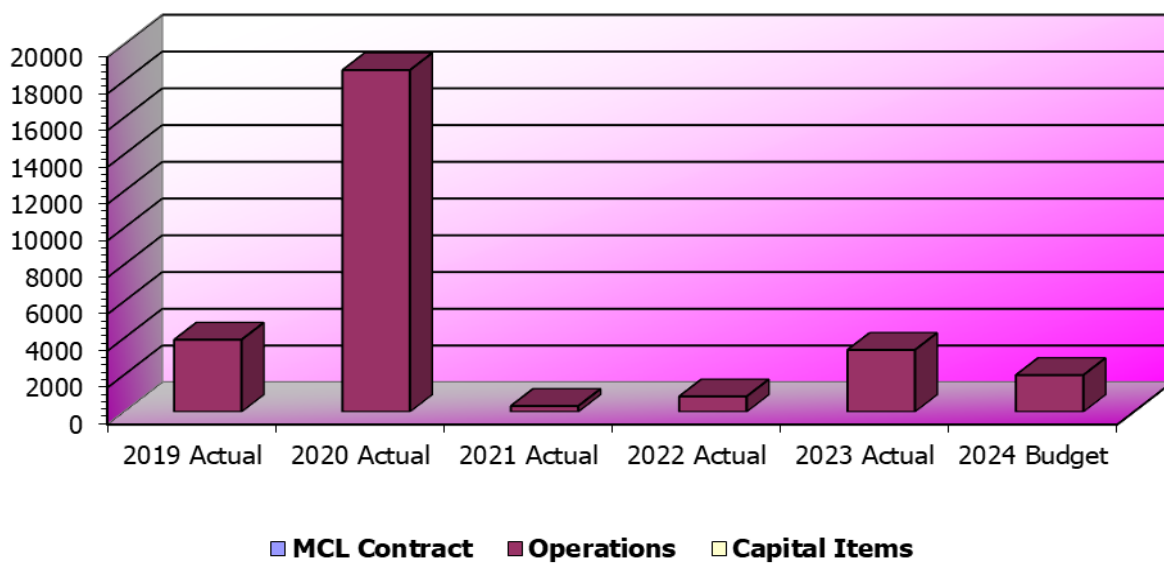
In 2019 and 2020 we budgeted significant dollars for repairs to the library building (\$18,000 for HVAC repairs \$19,000 (REET) for an electrical upgrade & \$35,000 (REET) for a new roof).



Library Expenditure History

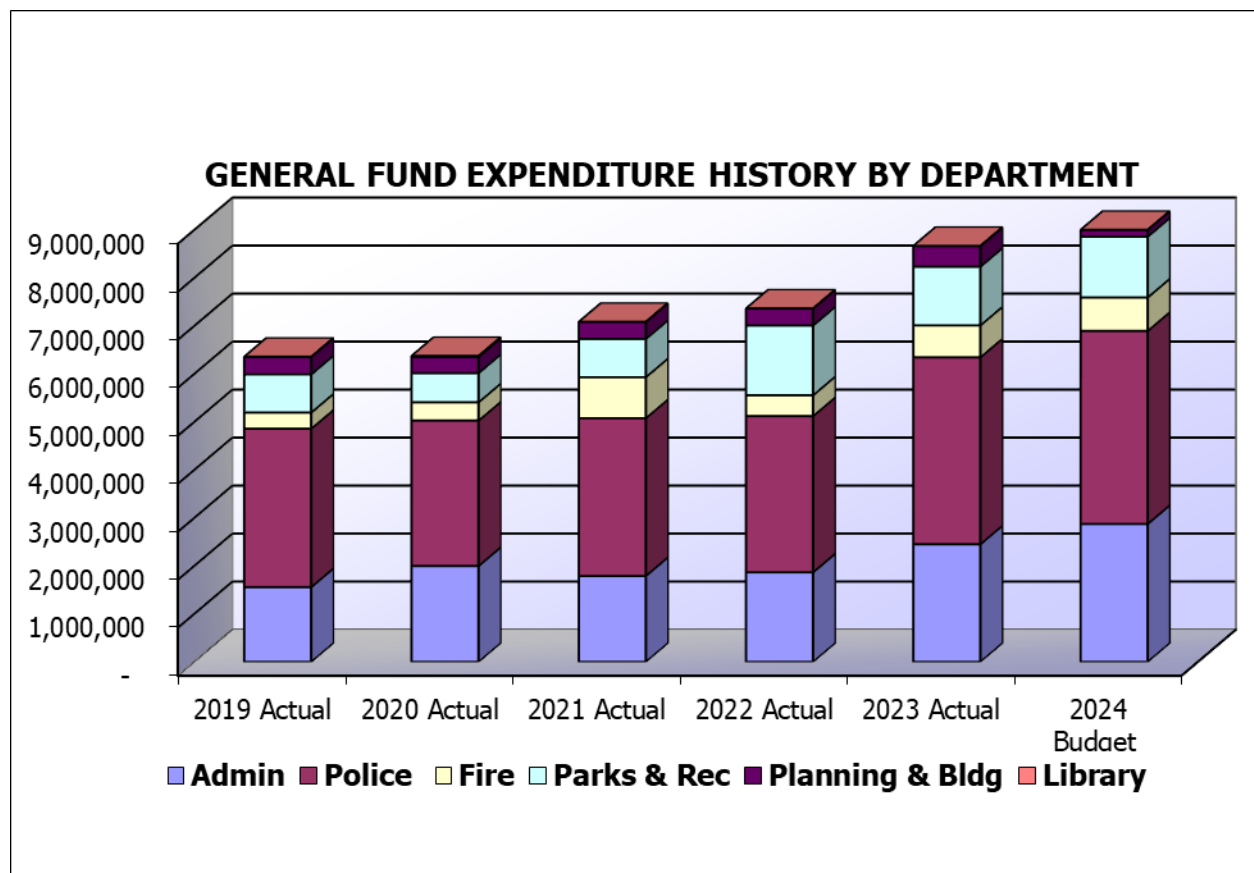
Library	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2023 / 2024 Chg. %
MCL Contract							0.00%
Operations	3,925	18,599	318	838	3,371	2,000	-40.66%
Capital Items							0.00%
Total Library	3,925	18,599	318	838	3,371	2,000	-40.66%

LIBRARY EXPENDITURE TRENDS



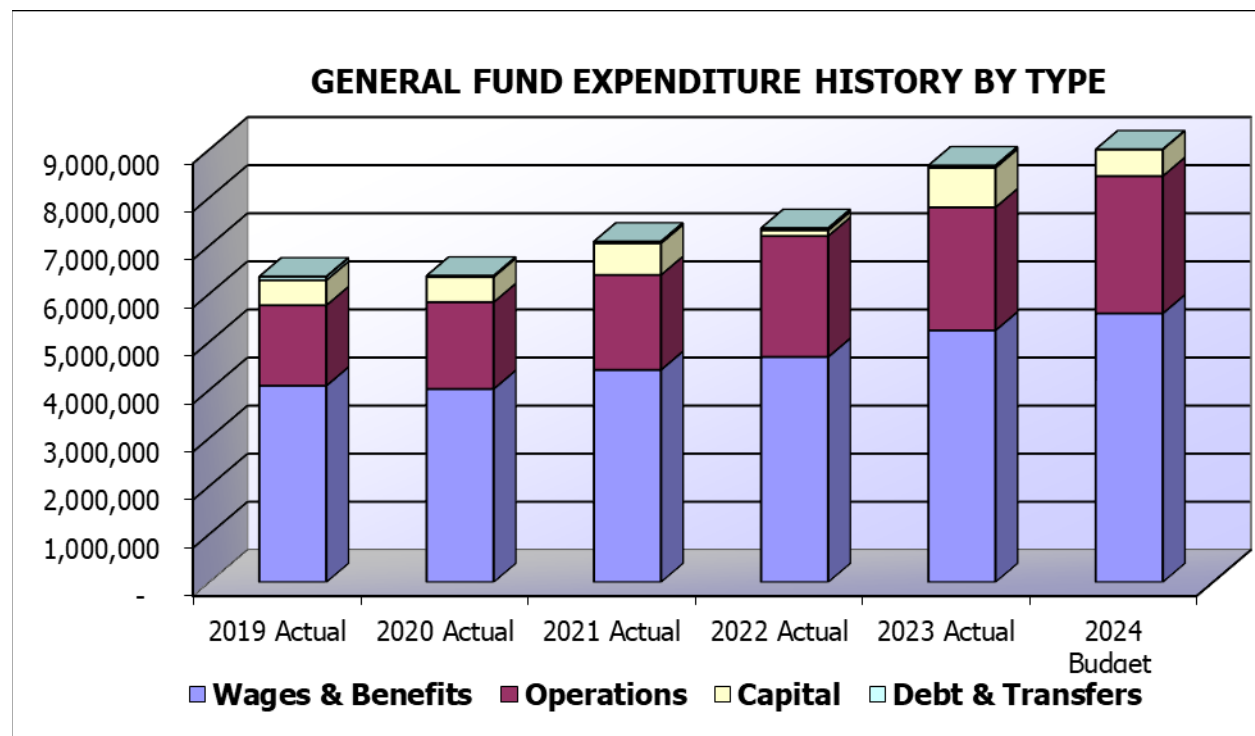
General Fund Expenditures Summary by Department

General Fund Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2023 / 2024 Chg. %
Admin	1,558,803	1,998,737	1,790,457	1,866,738	2,451,093	2,873,970	17.25%
Police	3,300,841	3,029,693	3,287,727	3,255,792	3,895,573	4,022,714	3.26%
Fire	335,770	380,513	853,505	433,717	664,735	696,475	4.77%
Parks & Rec	796,454	607,960	797,372	1,453,164	1,222,699	1,266,245	3.56%
Planning & Bldg	359,769	336,307	353,582	352,602	427,584	445,560	4.20%
Library	3,925	18,599	318	838	3,371	2,000	-40.66%
Total	6,355,562	6,371,808	7,082,960	7,362,851	8,665,054	9,306,964	7.41%
Ending Bal.	858,523	1,171,621	1,346,473	1,486,206	1,196,157	403,899	-66.23%



General Fund Expenditures Summary by Type

General Fund Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2023 / 2024 Chg. %
Wages & Benefits	4,087,265	4,019,042	4,416,475	4,685,836	5,238,200	5,590,521	6.73%
Operations	1,673,321	1,806,825	1,974,617	2,515,801	2,559,548	2,857,384	11.64%
Capital	521,076	522,039	657,197	116,544	822,636	682,389	-17.05%
Debt & Transfers	73,900	23,902	34,670	44,670	44,670	176,670	295.50%
Total	6,355,562	6,371,808	7,082,960	7,362,851	8,665,054	9,306,964	7.41%



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 2024.

Organization	2024 Allocation
Othello Community Museum	\$ 1,500
Othello Holiday Committee	\$ 10,000
Chamber of Commerce	\$ 16,500
Old Hotel	\$ 6,500
Rodeo	\$ 15,500
All City Car Classic	\$ 3,500
Othello Fair Association	\$ 11,500
Sandhill Crane Festival	\$ 11,000
Coulee Corridor Project	\$ 1,200
Othello Rod & Gun Club	\$ 3,000
Christmas firework display	\$ 10,000
2024 Total	\$ 90,200

Tourism Fund 2024 Revenue and Expenditures

Tourism Fund 114	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	'23 vs '24 Inc./Dec.
Beginning Bal.	44,430	39,769	46,966	63,454	63,424	54,266	-14.44%
Revenue	48,839	46,178	66,288	69,627	73,440	66,000	-10.13%
Expenditures	53,500	38,982	49,800	69,657	66,374	90,200	35.90%
Ending Balance	39,769	46,965	63,455	63,424	70,489	30,066	-57.35%

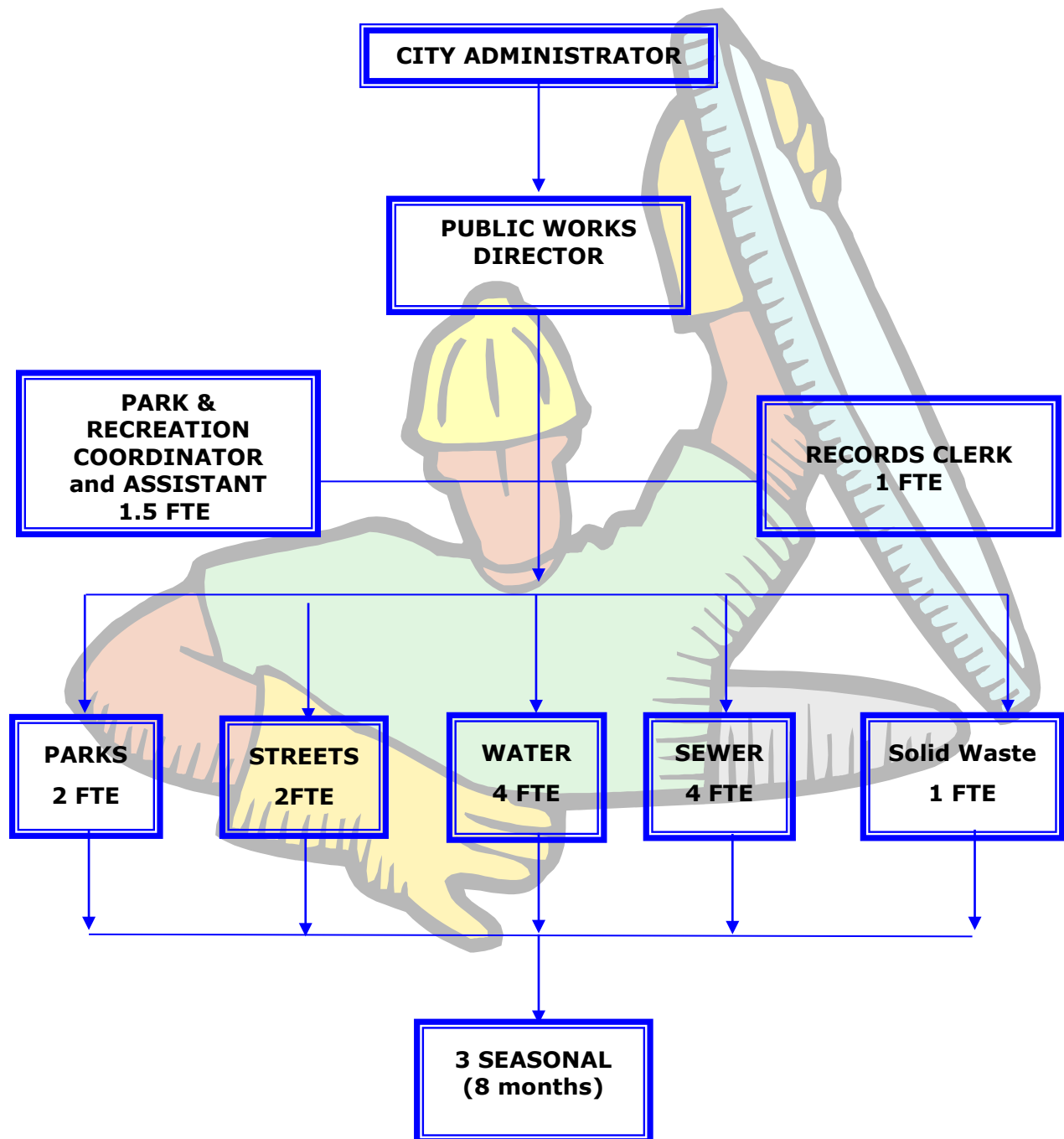
REAL ESTATE EXCISE TAX FUND

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 2024 Revenue and Expenditures

Real Estate Excise Tax Fund 335	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	'23 vs '24 Inc./Dec.
Beginning Bal.	63,052	45,205	101,821	230,334	324,956	151,673	41.08%
Revenue	77,444	81,615	138,926	111,718	117,887	120,150	5.52%
Expenditures	95,292	25,000	10,412	17,096	235,163	260,142	1275.54%
Ending Balance	45,204	101,820	230,335	324,956	207,680	11,681	-36.09%

PUBLIC WORKS DEPARTMENT

We added 1 Solid Waste staff in 2024.

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, three 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 and programs 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.

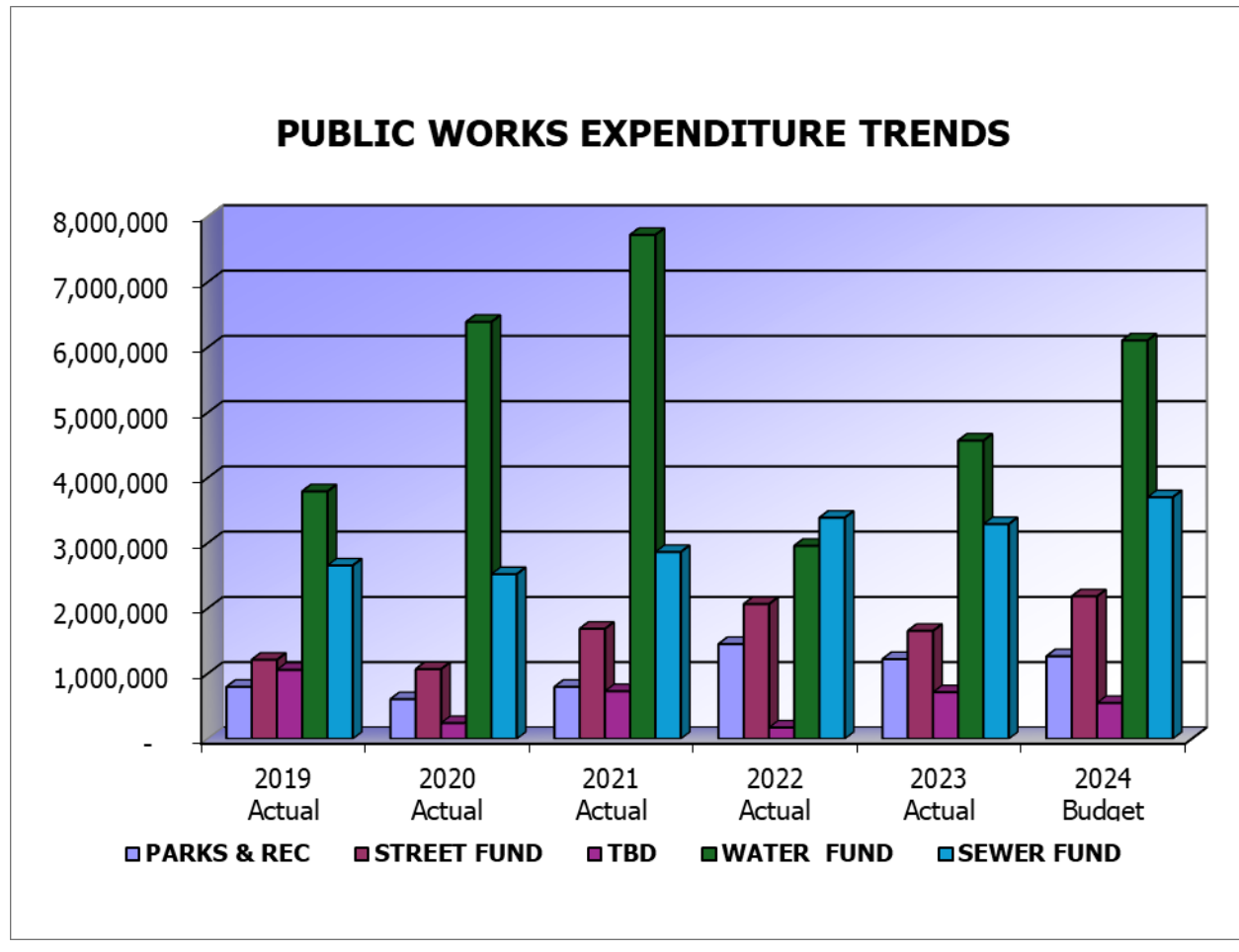


Large projects approved for 2024 include some crack seal work and a large chip seal/seal coat project. We will continue with various traffic calming measures, and move forward with an update to our Local Road Safety Plan (LRSP).

We are starting two Commerce funded projects: The Regional Water Plan that will pay for a predesign on a water treatment facility. This facility will review treating canal water to drinking water standards; and a Water Conservation project that will supply irrigation water to residential lots. This year we will also rehab Well #7. Continue with water and sewer line improvements.

2023 Public Works Accomplishments

- Completed the Safe Routes to Schools renovation project along Scootney & 14th
- Systematic Street, and Water & Sewer line improvements
- a large chip seal project on various city streets
- Renovations at Lions Park
- Continued with phase 2 of our Aquafer Storage and Recharge (ASR) project
- Spent \$823,175 to reline City sewer lines
- Minor improvements to the current sewer treatment facility
- Renovations to the Park & Rec building
- Alley approach improvements



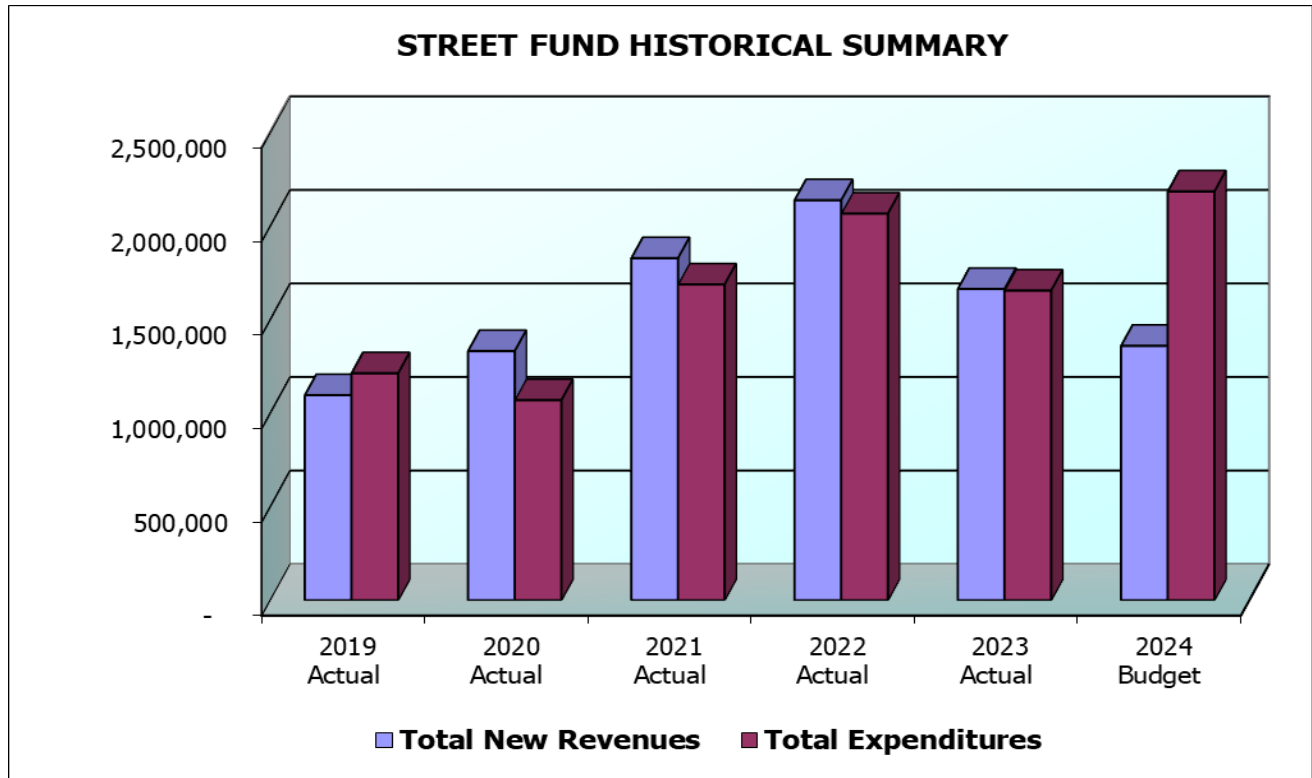
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STREET FUND

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

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

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



STREET FUND REVENUE

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

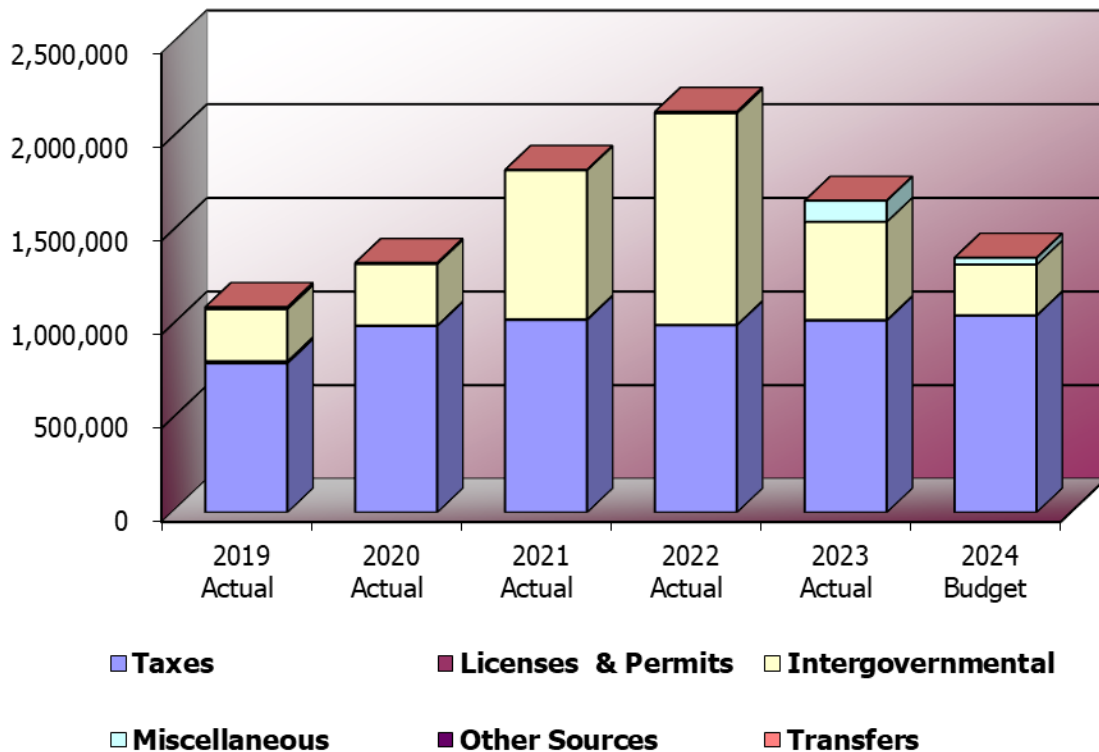
Miscellaneous Revenues: Miscellaneous Revenues are primarily interest earned on investments.

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 2024 Revenue

REVENUE	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	23 vs. '24 Inc/Dec %
Beginning Balance	708,624	592,071	854,194	1,004,285	1,075,836	998,496	-7.19%
Taxes	795,989	995,280	1,027,716	999,104	1,024,171	1,050,000	2.52%
Licenses & Permits	11,225	2,695	3,564	2,200	3,220	2,000	-37.89%
Intergovernmental	277,291	327,565	794,562	1,128,930	523,662	270,778	-48.29%
Miscellaneous	7,990	3,373	897	7,585	112,468	36,500	-67.55%
Other Sources	3,500	2,484	1,016	-	-	-	0.00%
Transfers	-	-	-	-	-	-	0.00%
Total New Revenues	1,095,996	1,331,396	1,827,755	2,137,819	1,663,520	1,359,278	-18.29%
Available Revenue	1,804,620	1,923,467	2,681,949	3,142,104	2,739,356	2,357,774	-13.93%

STREET FUND REVENUE TRENDS



STREET FUND BUDGET CONSIDERATIONS

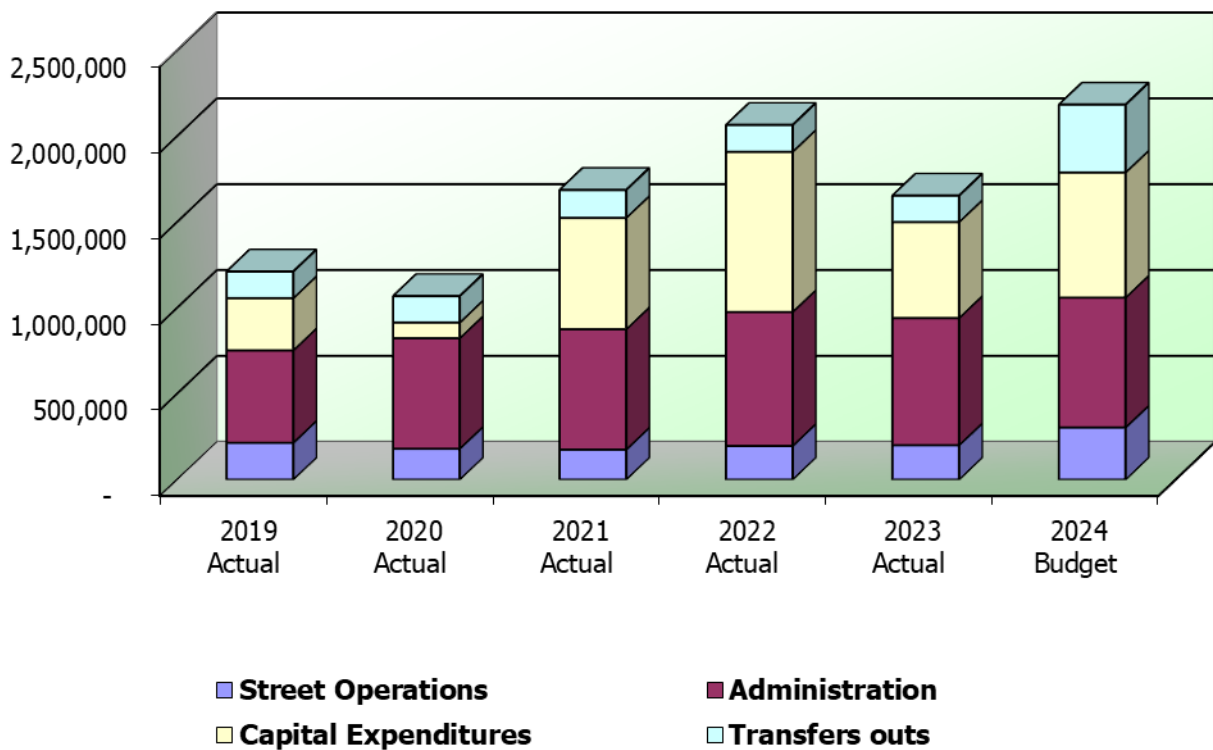
Capital projects budgeted for the Street Fund in 2024 include some crack seal work and a large chip seal/seal coat project. We will continue with various traffic calming measures, and move

forward with an update to our Local Road Safety Plan (LRSP). This will help us identify and prioritize work on city streets. It will also help us receive state and federal grant for these projects.

Street Fund 2024 Expenditures

EXPENDITURES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	23 vs.'24 Inc/Dec %
Street Operations	214,972	180,316	175,418	197,018	200,789	303,800	51.30%
Administration	538,138	643,884	700,660	779,578	741,111	756,810	2.12%
Capital Expenditures	304,041	91,008	648,729	933,196	558,744	728,665	30.41%
Transfers outs	155,400	154,067	162,859	156,476	154,205	395,102	156.22%
Total Expenditures	1,212,551	1,069,274	1,687,665	2,066,268	1,654,848	2,184,378	32.00%
Ending Balance	592,069	854,193	994,285	1,075,836	1,084,509	173,396	-84.01%

STREET FUND EXPENDITURE TRENDS



TRANSPORTATION BENEFIT DISTRICT

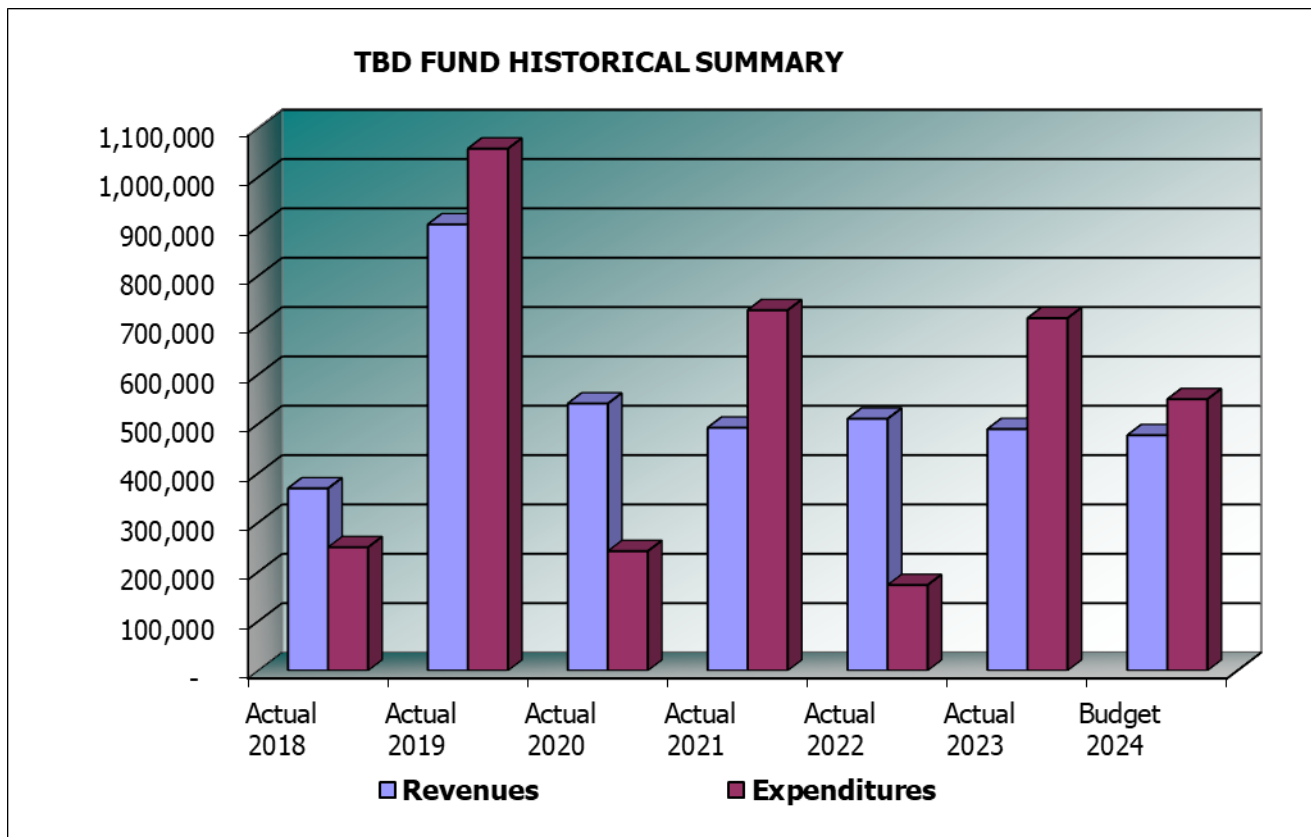
The City established a Transportation Benefit District (TBD) in August of 2012. The district was created for the purpose of acquiring, constructing, improving, providing, and funding transportation improvements within the District. The district boundaries are the same as the City of Othello boundaries.

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 2023 we spent \$564,252 from this fund on city streets. In 2024 we plan to spend \$400,000 from this fund, joined with \$200,000 from the street fund for a large chip seal/seal coat project. 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.

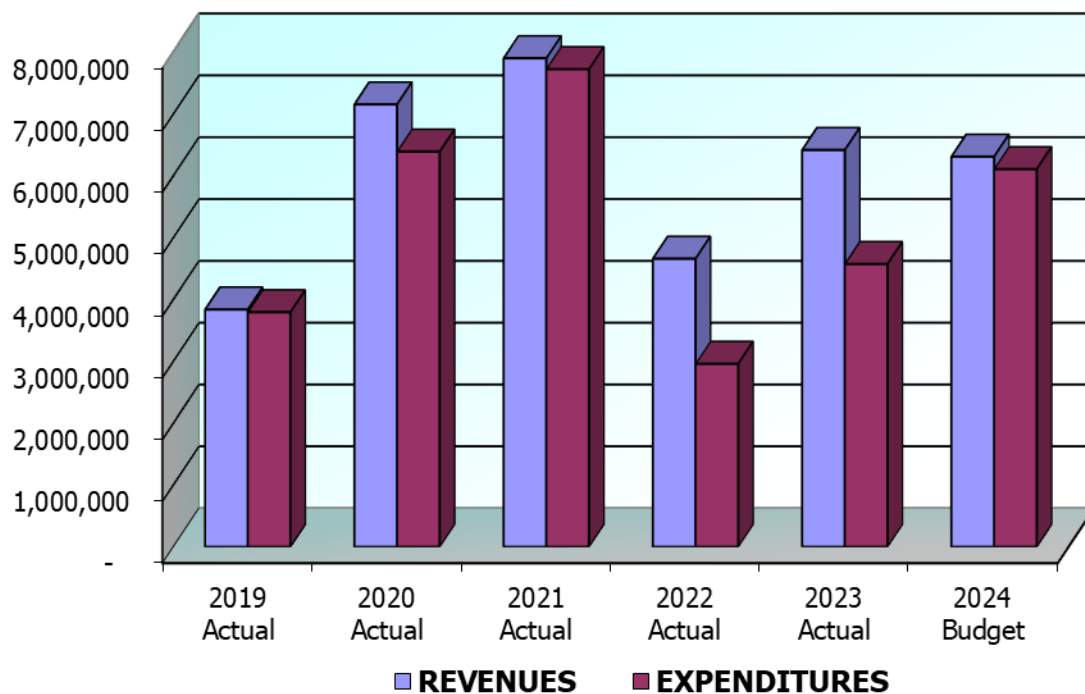
The Water Division of Public Works maintains 43 miles of water lines and serves approximately 2,404 meters. This includes two large industrial accounts that make up approximately 65% of the system demand. The City's water service area includes the Othello corporate limits and a portion of unincorporated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



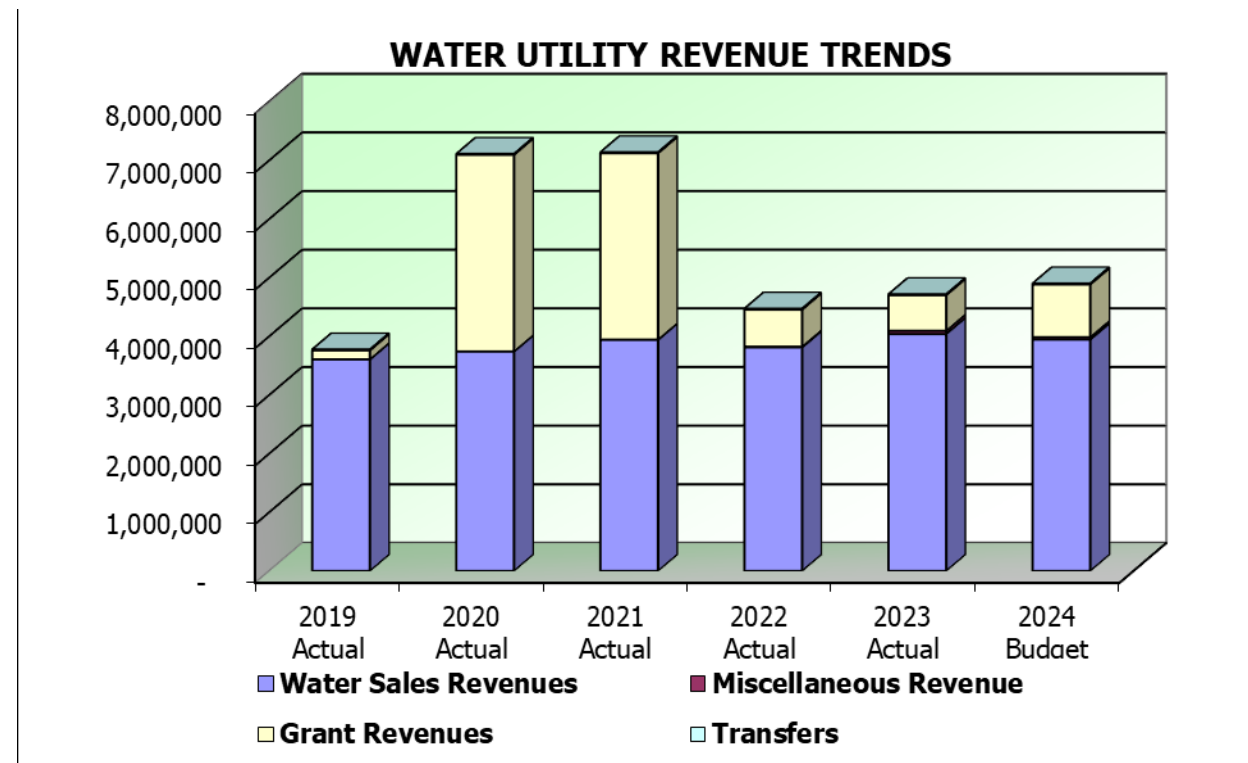
Water Fund Revenue Sources

Charges for Services: Water Fund revenue is made up primarily of water sales. In 2023 the city commissioned a water rate study that reviewed appropriate rates across customer classes. At the conclusion of that study, the City Council approved a 5-year water rate schedule that annually increased residential rates by 0.0% and Industrial rates by 6.86% for 2024-26. Both classes will have an annual 2.25% increase for 2027-28. These rates are based on the operational needs and future capital needs of the City's water system.

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.

REVENUES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	23 vs. '24 Inc/Dec %
Beginning Balance	60,572	42,608	761,964	186,836	1,699,946	1,407,842	-17.18%
Water Sales Revenues	3,606,107	3,740,486	3,941,713	3,812,148	4,040,697	3,945,675	-2.35%
Grant Revenues	152,019	3,354,458	3,179,266	632,538	606,694	899,190	48.21%
Miscellaneous Revenue	2,814	489	2,107	11,724	54,280	41,000	-24.47%
Transfers	13,900	13,902	14,670	14,670	14,670	14,670	0.00%
New Revenue	3,774,841	7,109,335	7,137,755	4,471,080	4,716,342	4,900,535	3.91%
Total Available	3,835,413	7,151,942	7,899,719	4,657,916	6,416,287	6,308,377	-1.68%



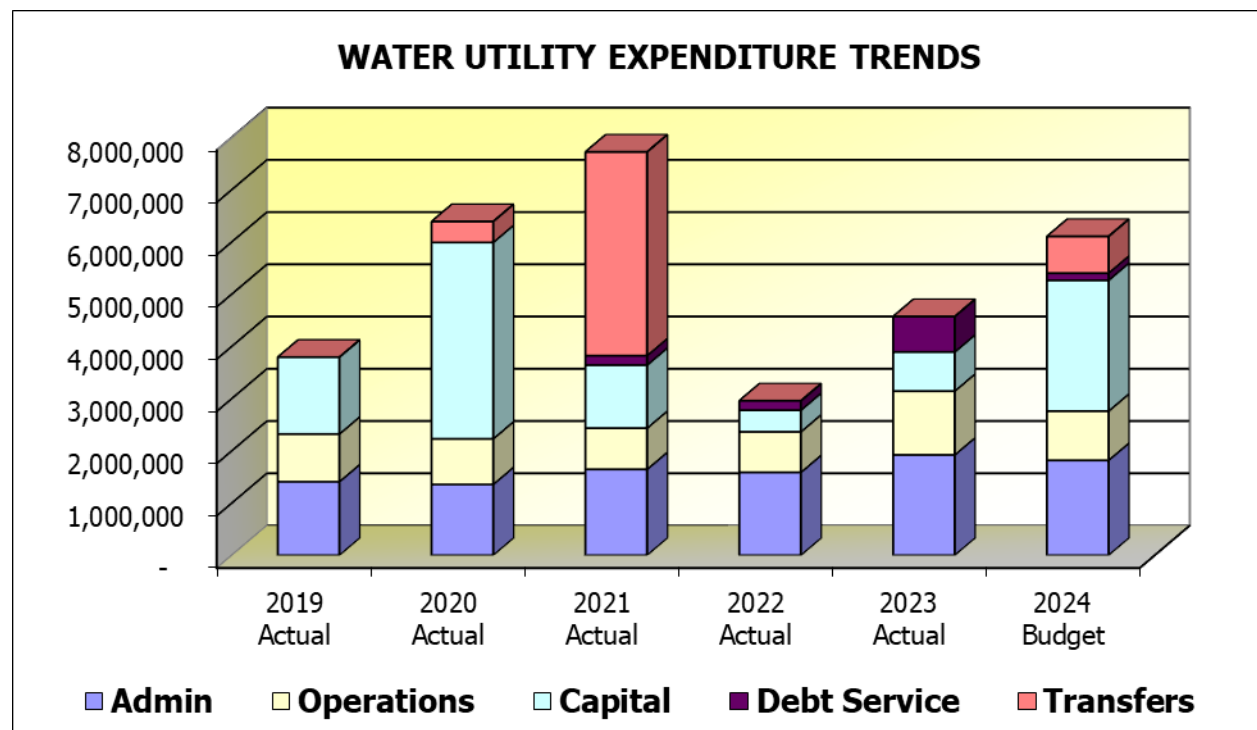
Water Fund Budget Considerations

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. We

are also starting two Commerce funded projects: The Regional Water Plan that will pay for a predesign on a water treatment facility. This facility will review treating canal water to drinking water standards; and a Water Conservation project that will supply irrigation water to residential lots. With these studies we hope to solve water shortage problems well into the next 70 or 100 years. This year we will also rehab Well #7.

Water Fund 2024 Expenditures

EXPENDITURES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	23 vs. '24 Inc/Dec %
Admin	1,408,686	1,356,744	1,645,335	1,587,822	1,921,688	1,818,414	-5.37%
Operations	912,762	872,860	788,563	776,534	1,221,674	942,200	-22.88%
Capital	1,471,357	3,760,365	1,207,051	413,241	748,385	2,504,480	234.65%
Debt Service	-	-	181,934	180,374	679,586	138,223	-79.66%
Transfers	-	400,000	3,900,000	-	-	701,990	0.00%
Total Expenditures	3,792,805	6,389,969	7,722,883	2,957,971	4,571,333	6,105,307	33.56%
Ending Balance	42,608	761,973	176,836	1,699,946	1,844,955	203,070	-88.99%



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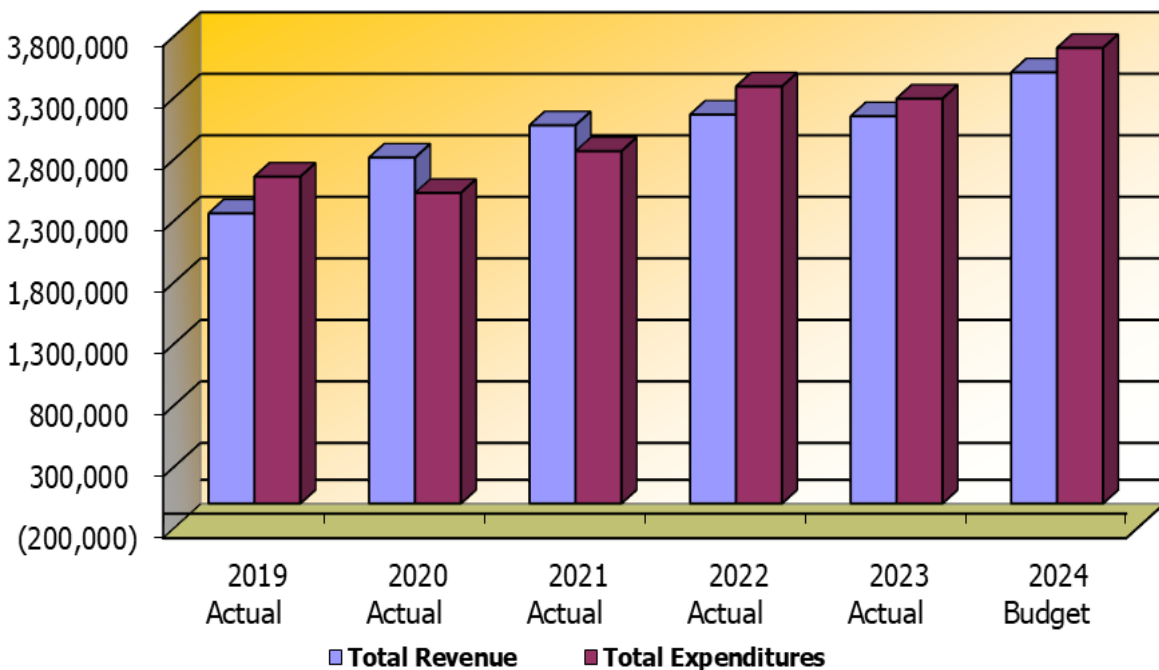
SEWER FUND

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 UTILITY REVENUE/EXPENDITURE HISTORICAL SUMMARY



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.

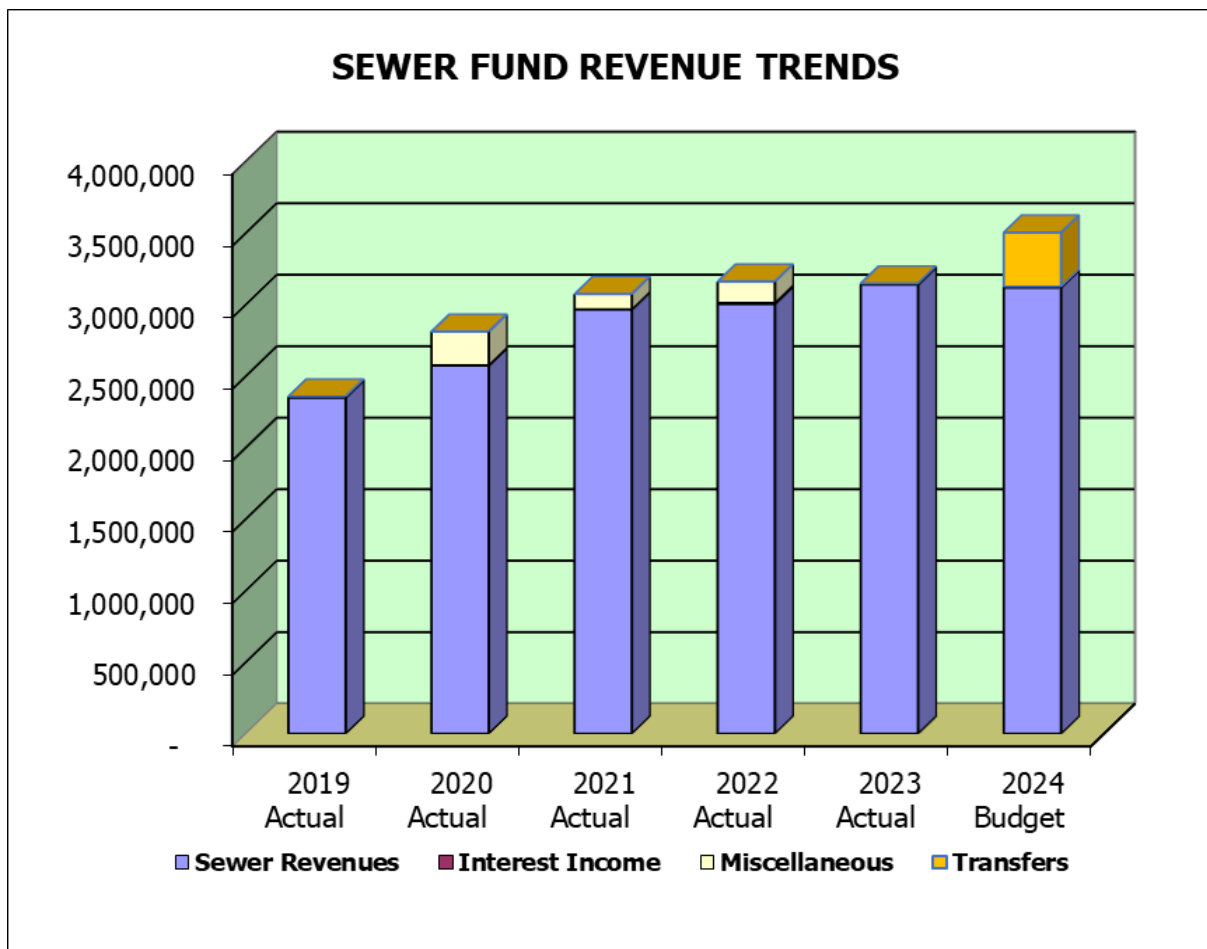
A Capital Facility Fee is collected for new Sewer hook-ups. The hook-up fee is transferred into Sewer Reserves for future expansion.

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.

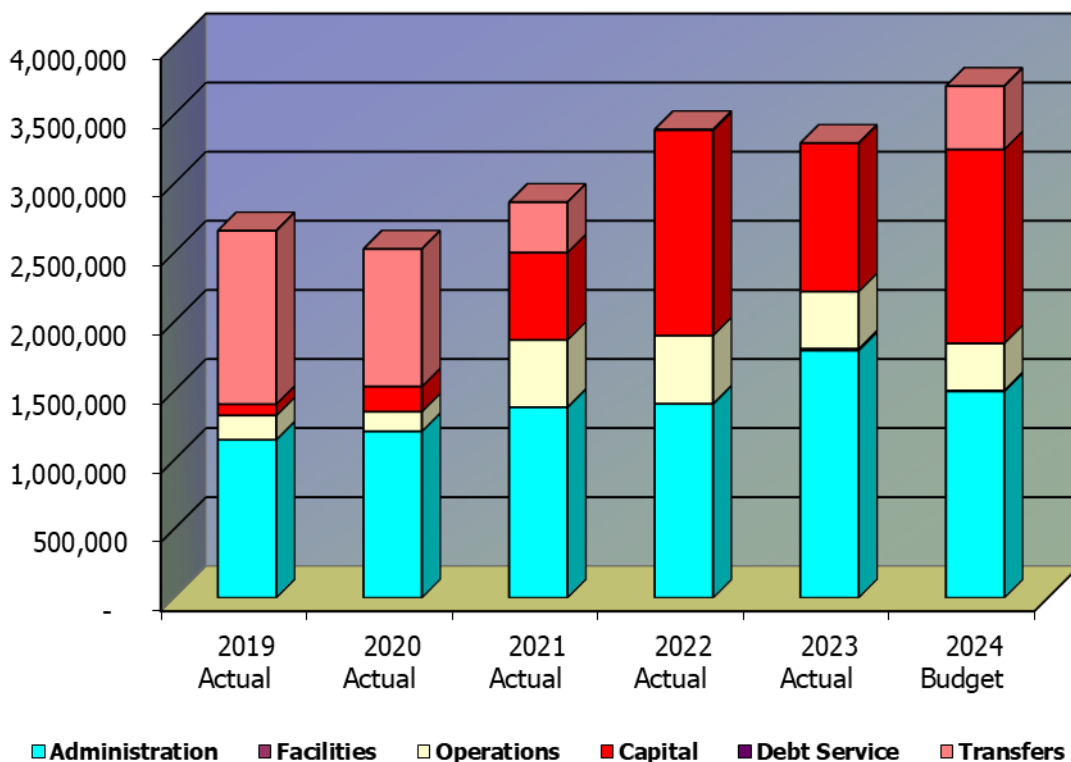
REVENUES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	'23 vs. '24 Inc/Dec %
Beginning Balance	594,560	397,677	684,409	906,956	679,088	273,882	-59.67%
Sewer Revenues	2,348,858	2,574,317	2,966,215	3,005,137	3,140,576	3,119,296	-0.68%
Interest Income	8,733	1,810	775	7,509	6,892	6,845	-0.68%
Miscellaneous	-	235,099	107,001	148,665	126	-	-100.00%
Transfers	-	-	-	-	-	378,000	0.00%
Total Revenue	2,357,591	2,811,226	3,073,991	3,161,310	3,147,594	3,504,141	11.33%
Available Revenue	2,952,152	3,208,903	3,758,400	4,068,266	3,826,682	3,778,023	-1.27%



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 spent \$823,175 in 2023 and budgeted \$900,000 in 2024 to continue this project. The city also budgeted \$200,000 in 2024 for some improvements with the current sewer treatment plant.

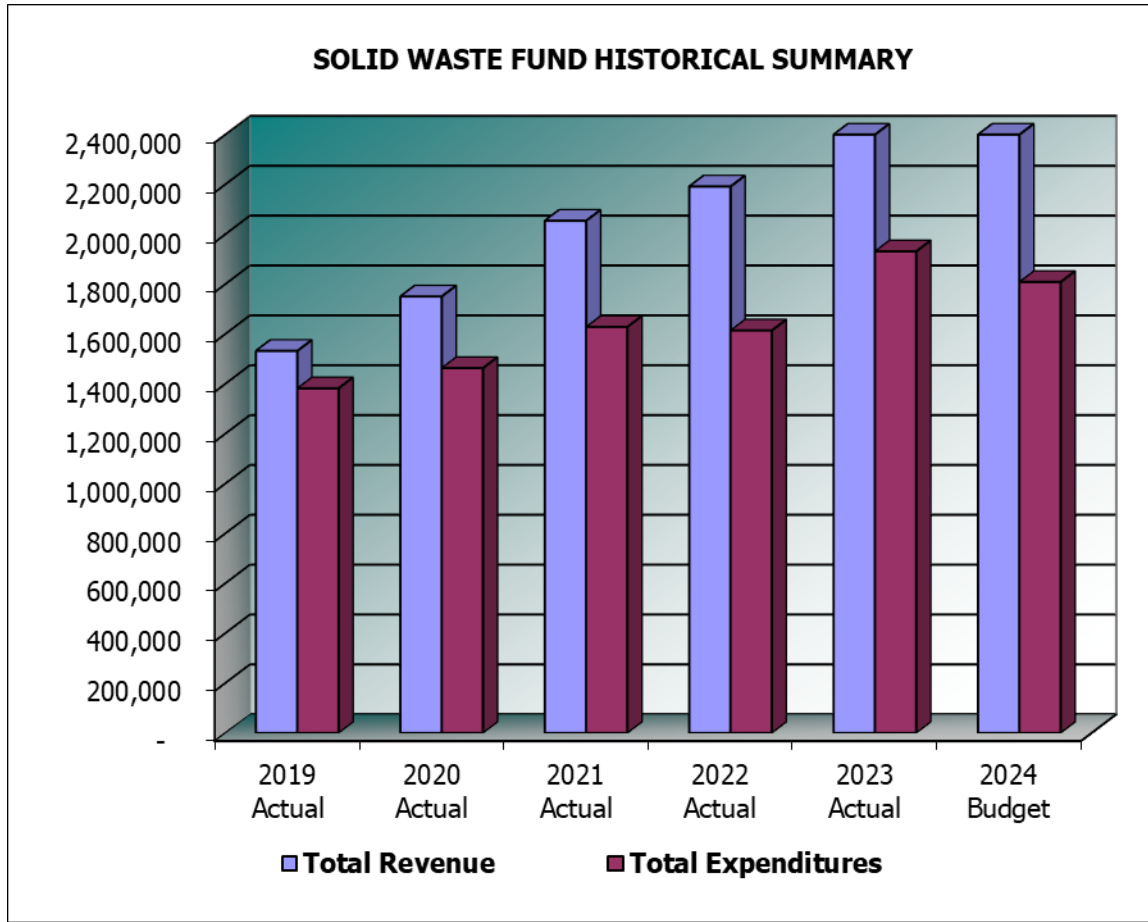
EXPENDITURES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	'23 vs. '24 Inc/Dec %
Administration	1,144,330	1,205,134	1,379,348	1,403,510	1,789,743	1,494,209	-16.51%
Facilities	48	-	57	856	13,461	6,000	-55.43%
Operations	175,718	141,556	487,033	493,253	412,622	341,000	-17.36%
Capital	81,525	182,804	631,976	1,486,559	1,074,955	1,403,531	30.57%
Debt Service	-	-	-	-	-	-	0.00%
Transfers	1,255,000	995,000	365,000	5,000	-	458,157	0.00%
Total Expenditures	2,656,622	2,524,494	2,863,414	3,389,178	3,290,782	3,702,897	12.52%
Ending Balance	295,530	684,409	894,986	679,088	535,899	75,126	-85.98%
Total	2,952,152	3,208,903	3,758,400	4,068,266	3,826,682	3,778,023	-1.27%

SEWER FUND EXPENDITURE TRENDS

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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.

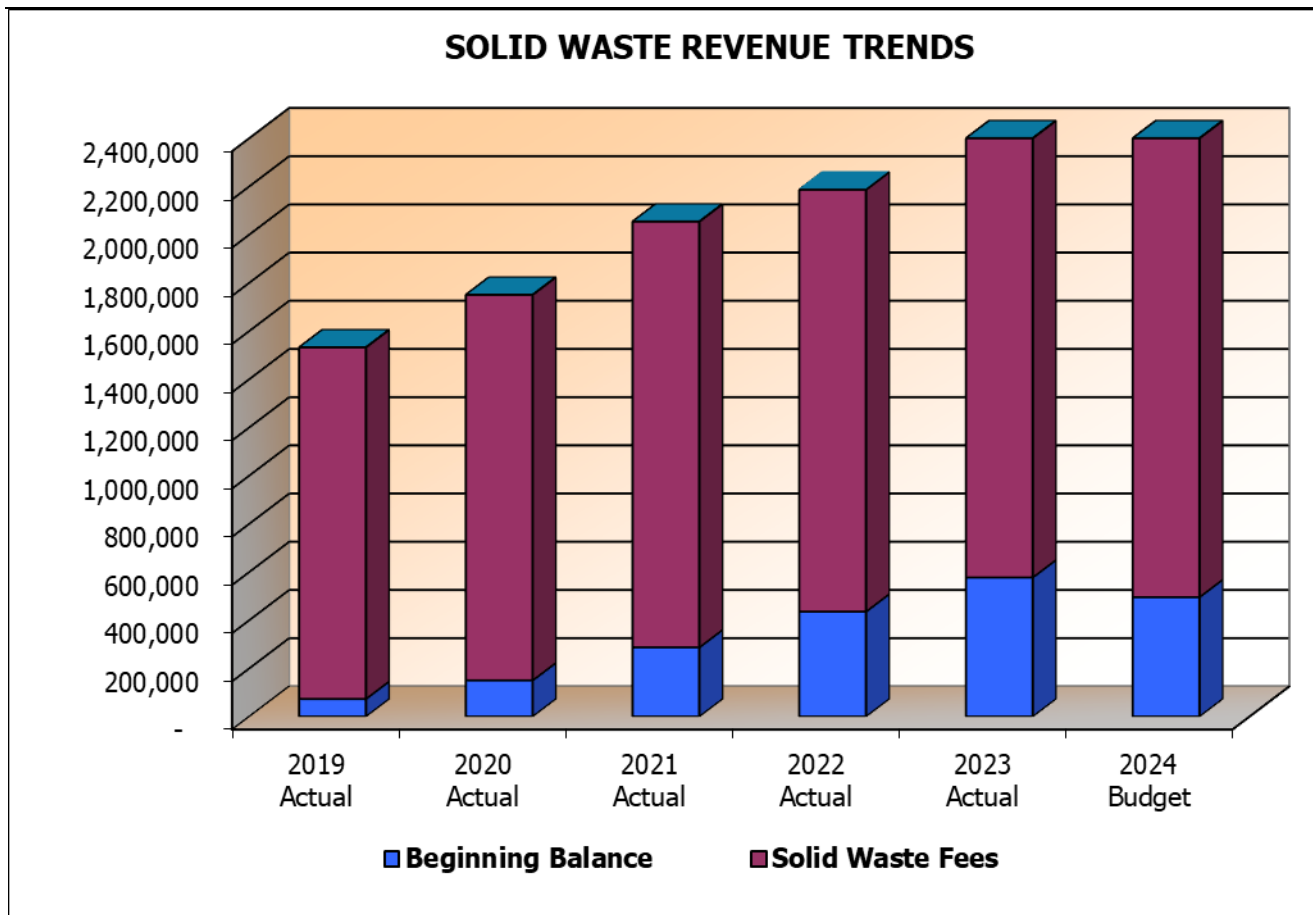
In 2004, it was determined that the Solid Waste Fund could no longer support rate increases from CDSI and Adams County for Landfill fees. Total costs were examined and the first rate increase in 10 years was adopted in September 2004. The increase was a three-year 6% per year rate increase approved and 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. From 2021 to 2023 the rates had an annual 1% increase. From 2024 to 2026 the annual increase is 5%. We will review the rates in 2025 to determine the needs of the utility service and appropriate rates moving forward.

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 2024 Revenue

REVENUES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	'23 vs. '24 Inc/Dec %
Beginning Balance	73,283	150,177	287,174	435,684	577,307	495,525	-14.17%
Solid Waste Fees	1,458,875	1,600,062	1,767,001	1,750,817	1,854,226	1,923,676	3.75%
Miscellaneous	349	527	315	5,346	22,018	20,500	-6.89%
Transfer	-	-	-	-	-	-	0.00%
Total Revenue	1,459,224	1,600,589	1,767,316	1,756,163	1,876,243	1,944,176	3.62%
AVAILABLE REVENUE	1,532,507	1,750,766	2,054,490	2,191,848	2,453,550	2,439,701	-0.56%



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.

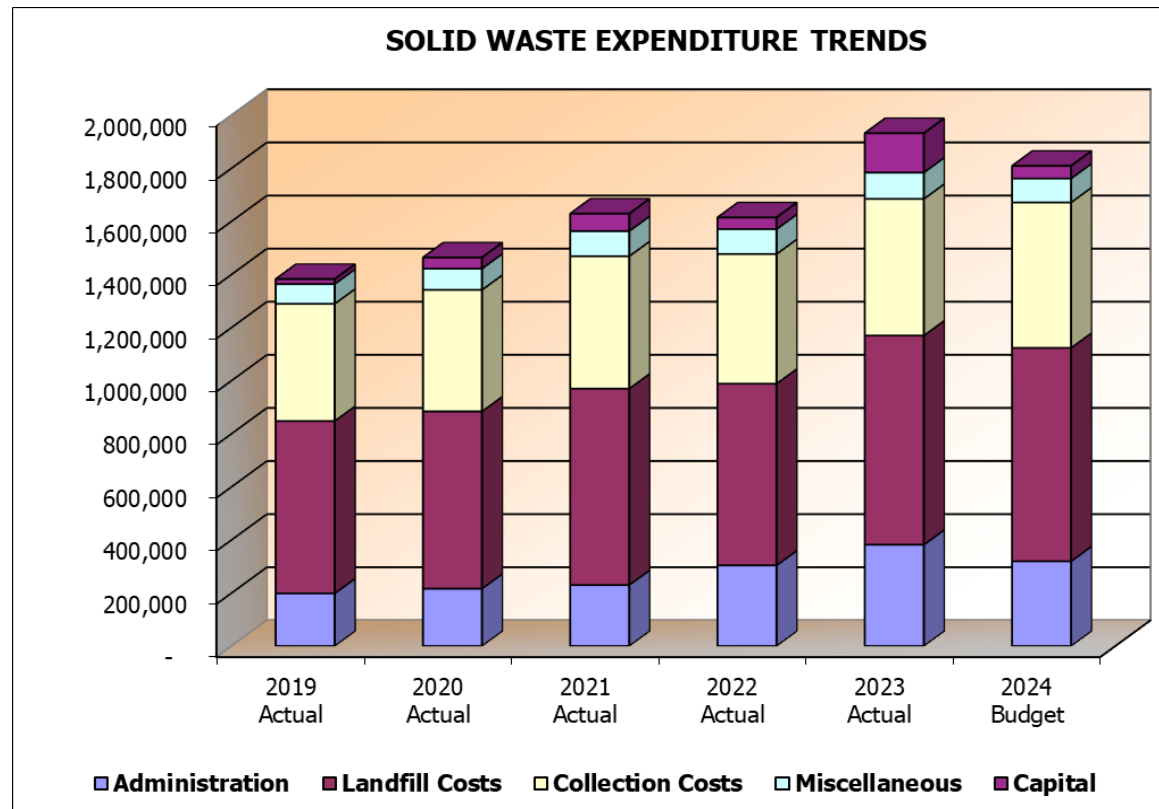
In 2020, the Council decided to purchase a new piece of land to accommodate a larger cleaner more convenient recycle center. This land is on the

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

In 2024 the Solid Waste Fund will also provide \$35,000 for upgrades to the City alley approaches. Alley approaches have been deteriorating due to the weight of garbage trucks.

Solid Waste Fund 2024 Expenditures

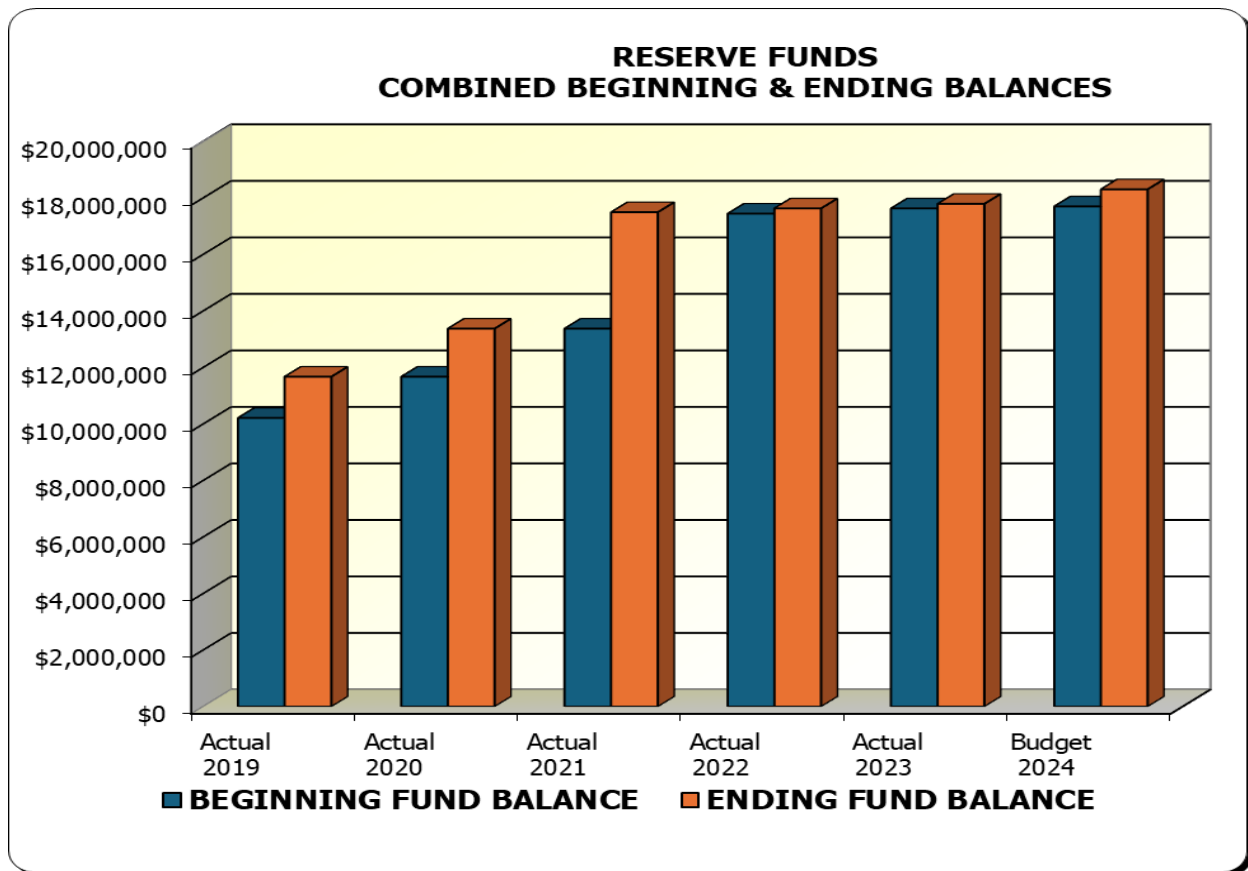
EXPENDITURES	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	'23 vs. '24 Inc/Dec %
Administration	198,413	216,284	230,131	304,154	381,795	319,640	-16.28%
Landfill Costs	649,469	667,828	739,876	684,335	788,100	803,862	2.00%
Collection Costs	441,526	457,795	498,697	488,348	514,652	547,752	6.43%
Miscellaneous	74,403	79,756	94,535	93,669	99,184	90,000	-9.26%
Capital	18,520	41,929	65,567	44,036	148,051	47,600	-67.85%
Total Expenditures	1,382,331	1,463,592	1,628,805	1,614,541	1,931,781	1,808,854	-6.36%
ENDING FUND BAL.	150,176	287,174	425,685	577,307	521,769	630,847	20.91%

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 used these funds in 2023 for connectivity trails and upgrades to the ballpark concessions.

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. We are using this fund for a futsal court, bathroom renovations and a spray park at Kiwanis.

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 paid the final \$146,991 in 2023, 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. 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 \$24,000,000. 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.

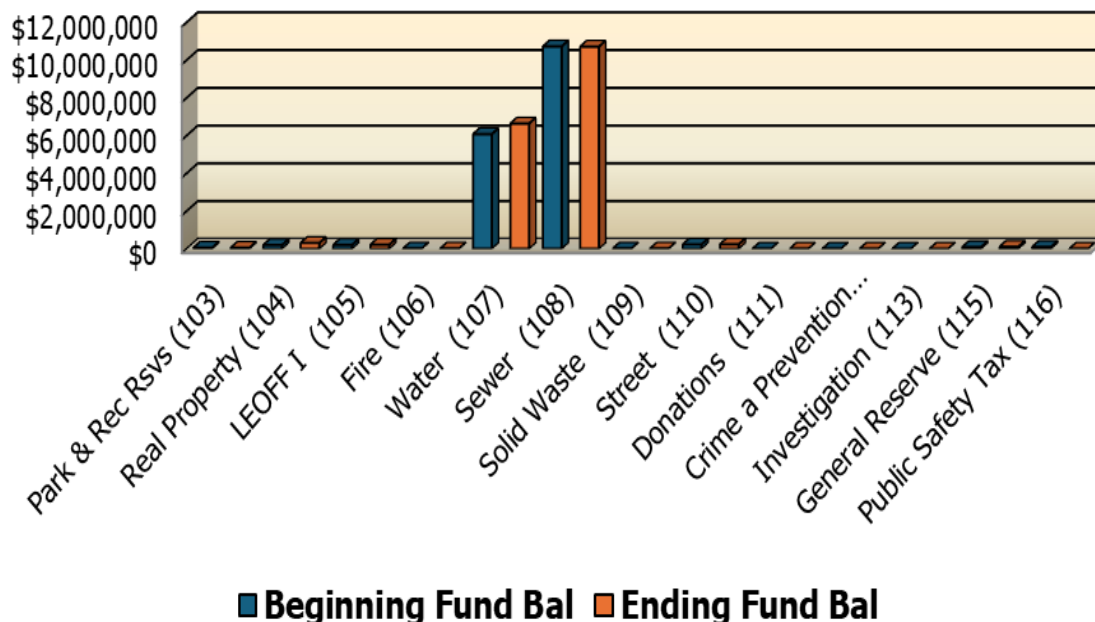
Investigations Fund 115

Fund 115 was established to set money aside for miscellaneous General Fund projects. By the end of 2024 we will have \$110,000 for 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 2 new police officers, another dispatcher and help fund a second IT specialist.

2024 RESERVE FUNDS INDIVIDUAL FUND BEGINNING & ENDING BALANCES



2024 RESERVE FUNDS

Fund Description	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024
Park & Rec Rsvs (103)						
Beg Fund Balance	220,101	227,794	37,853	40,494	64,557	50,800
Revenues	53,713	318,583	66,148	47,449	369,760	100
Expenditures	46,020	508,524	63,507	23,386	419,022	0
Ending Fund Bal	227,794	37,853	40,494	64,558	15,295	50,900
Real Property (104)						
Beg Fund Balance	348,995	289,308	385,476	465,428	379,691	199,691
Revenues	20,880	99,643	83,951	72,103	1,724,228	2,007,120
Expenditures	80,566	3,475	4,000	157,839	1,825,062	1,898,262
Ending Fund Bal	289,309	385,476	465,427	379,692	278,858	308,549
LEOFF I (105)						
Beg Fund Balance	148,100	159,723	170,512	180,773	191,689	203,689
Revenues	11,622	10,790	10,261	10,916	12,811	12,000
Expenditures	0	0	0	0	0	0
Ending Fund Bal	159,722	170,513	180,773	191,689	204,500	215,689
Fire (106)						
Beg Fund Balance	294,110	371,927	474,134	155,408	156,441	12,910
Revenues	77,818	102,207	122,247	1,034	5,367	250
Expenditures	0	0	440,974	0	146,991	0
Ending Fund Bal	371,928	474,134	155,408	156,441	14,818	13,160
Water (107)						
Beg Fund Balance	1,479,713	1,478,774	1,886,857	5,781,331	5,851,346	6,074,900
Revenues	17,178	411,335	3,894,475	70,015	229,477	560,000
Expenditures	18,117	3,252	0	0	0	0
Ending Fund Bal	1,478,774	1,886,857	5,781,332	5,851,346	6,080,824	6,634,900
Sewer (108)						
Beg Fund Balance	7,484,090	8,856,504	9,937,826	10,331,084	10,426,609	10,726,051
Revenues	1,387,226	1,084,500	393,257	95,525	303,757	365,000
Expenditures	14,812	3,177	0	0	0	378,000
Ending Fund Bal	8,856,504	9,937,827	10,331,083	10,426,609	10,730,366	10,713,051
Solid Waste (109)						
Beg Fund Balance	9,819	10,031	10,111	10,133	10,265	10,686
Revenues	212	80	22	131	435	400
Expenditures	0	0	0	0	0	0
Ending Fund Bal	10,031	10,111	10,133	10,264	10,700	11,086

Street (110)						
Beg Fund Balance	211,234	215,544	217,238	217,723	220,324	228,664
Revenues	4,311	1,693	485	2,601	8,580	8,500
Expenditures	0	0	0	0	0	0
Ending Fund Bal	215,544	217,237	217,723	220,324	228,904	237,164

Donations (111)						
Beg Fund Balance	4,820	2,642	2,298	1,005	4,808	3,617
Revenues	7,186	3,227	460	3,802	14,091	2,000
Expenditures	9,365	3,571	1,753	0	7,129	3,000
Ending Fund Bal	2,642	2,298	1,005	4,807	11,769	2,617

Crime Prevention (112)						
Beg Fund Balance	5,475	3,499	1,147	10,990	2,316	733
Revenues	6,125	4,250	18,775	6,300	14,140	15,000
Expenditures	8,101	6,603	8,932	14,974	14,687	14,000
Ending Fund Bal	3,499	1,147	10,990	2,316	1,769	1,733

Investigation (113)						
Beg Fund Balance	6,299	5,182	4,864	2,182	0	0
Revenues	2,245	1,282	0	2,261	1,000	0
Expenditures	3,362	1,601	2,681	4,443	977	0
Ending Fund Bal	5,182	4,863	2,183	(0)	23	0

General Reserve (115)						
Beg Fund Balance	0	50,000	50,000	50,000	70,000	90,000
Revenues	50,000	0	50,000	20,000	20,000	20,000
Expenditures	0	0	0	0	0	0
Ending Fund Bal	50,000	50,000	100,000	70,000	90,000	110,000

Public Safety Tax (116)						
Beg Fund Balance	0	0	195,144	196,963	250,050	98,102
Revenues	0	459,822	507,503	452,069	579,450	488,671
Expenditures	0	264,678	505,684	398,982	708,769	583,180
Ending Fund Bal	0	195,144	196,963	250,050	120,731	3,593

Total Reserves						
Beg Fund Balance	10,212,754	11,670,928	13,373,460	17,443,514	17,628,096	17,699,843
Revenues	1,638,515	2,497,412	5,147,584	784,205	3,283,097	3,479,041
Expenditures	180,341	794,881	1,027,531	599,625	3,122,637	2,876,442
Ending Fund Bal	11,670,928	13,373,459	17,493,514	17,628,095	17,788,555	18,302,442

DEBT SERVICE FUNDS

Othello takes a conservative approach to debt. The City's debt limit is \$29,227,751 with a public vote and 17,536,651 for a Councilmanic (non-voted) issue. We currently hold \$2,268,748 in general obligation and Public Work Trust Fund (PWTF) loans (including principal and interest). This leaves available debt capacity of \$26,959,003 with a public vote or \$15,267,903 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 2024 will be \$58,421. 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.

On 2/13/23, we made an extra payment on this loan of \$535,102.73. We received a Commerce Appropriation for the Well #10 drilling and pump station project. We had these appropriation dollars left over, once this project was done. Commerce allowed us to receive this extra money and put it towards our DWSRF Loan for the 3.5 MG Stand pipe project. This reduces all

future payments on this loan by about \$50,000 per year. 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 2024 BUDGET						
FUND DESCRIPTION	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024
PWTF BROADWAY (220) (Retires in 2026)						
Beg. Balance	0	0	0	0	0	0
Revenue-2006 PWTF	30,379	30,233	30,087	29,941	29,795	29,649
Expenditures-2006	30,379	30,233	30,087	29,941	29,795	29,649
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	275,021	273,834	272,802	276,535	274,357	272,125
Expenditures	275,021	273,834	272,802	276,535	274,357	272,125
Ending Balance	0	0	0	0	0	0
3.5 Million Gallon Standpipe Reservoir (401) (Retires in 2039)						
Beg. Balance			0	0	0	0
Revenue			133,644	132,084	631,296	89,933
Expenditures			133,644	132,084	631,296	89,933
Ending Balance	0	0	0	0	0	0
Well #3 Reconstruction Loan (401) (Retires in 2061)						
Beg. Balance			0	0	0	0
Revenue			48,290	48,290	48,290	48,290
Expenditures			48,290	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	305,400	304,067	484,823	486,850	983,738	439,996
Expenditures	305,400	304,067	484,823	486,850	983,738	439,996
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
Feb 13, 2023	\$ 535,102.73	\$ -	\$ 535,102.73	\$1,232,947.08
Oct 1, 2023	\$ 72,526.30	\$ 23,666.87	\$ 96,193.17	\$1,160,420.78
Oct 1, 2024	\$ 72,526.30	\$ 17,406.31	\$ 89,932.61	\$1,087,894.48
Oct 1, 2025	\$ 72,526.30	\$ 16,318.42	\$ 88,844.72	\$1,015,368.18
Oct 1, 2026	\$ 72,526.30	\$ 15,230.52	\$ 87,756.82	\$ 942,841.88
Oct 1, 2027	\$ 72,526.30	\$ 14,142.63	\$ 86,668.93	\$ 870,315.58
Oct 1, 2028	\$ 72,526.30	\$ 13,054.73	\$ 85,581.03	\$ 797,789.28
Oct 1, 2029	\$ 72,526.30	\$ 11,966.84	\$ 84,493.14	\$ 725,262.98
Oct 1, 2030	\$ 72,526.30	\$ 10,878.94	\$ 83,405.24	\$ 652,736.68
Oct 1, 2031	\$ 72,526.30	\$ 9,791.05	\$ 82,317.35	\$ 580,210.38
Oct 1, 2032	\$ 72,526.30	\$ 8,703.16	\$ 81,229.46	\$ 507,684.08
Oct 1, 2033	\$ 72,526.30	\$ 7,615.26	\$ 80,141.56	\$ 435,157.78
Oct 1, 2034	\$ 72,526.30	\$ 6,527.37	\$ 79,053.67	\$ 362,631.48
Oct 1, 2035	\$ 72,526.30	\$ 5,439.47	\$ 77,965.77	\$ 290,105.18
Oct 1, 2036	\$ 72,526.30	\$ 4,351.58	\$ 76,877.88	\$ 217,578.88
Oct 1, 2037	\$ 72,526.30	\$ 3,263.68	\$ 75,789.98	\$ 145,052.58
Oct 1, 2038	\$ 72,526.30	\$ 2,175.79	\$ 74,702.09	\$ 72,526.28
Oct 1, 2039	\$ 72,526.28	\$ 1,071.82	\$ 73,598.10	\$ -
	\$ 1,978,661.85	\$ 230,107.92	\$2,208,769.77	

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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2024 – 2029 Capital Facilities Plan



**Adopted
December 4, 2023**



City of Othello
Washington
Ordinance No. 1609

**AN ORDINANCE ADOPTING A SIX-YEAR
CAPITAL FACILITY PLAN FOR 2024 - 2029**

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 2024 - 2029 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	\$ 31,406,262
Street Fund	\$ 22,815,000
Water Fund	\$ 20,644,190
Sewer Fund	\$ 28,030,000
Solid Waste Fund	\$ 210,000
Total Capital Facility Plan	\$ 103,105,452

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 4th day of December 2023.

By:

Shawn Logan, Mayor

ATTEST:

By:

Tania Morelos, City Clerk

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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.

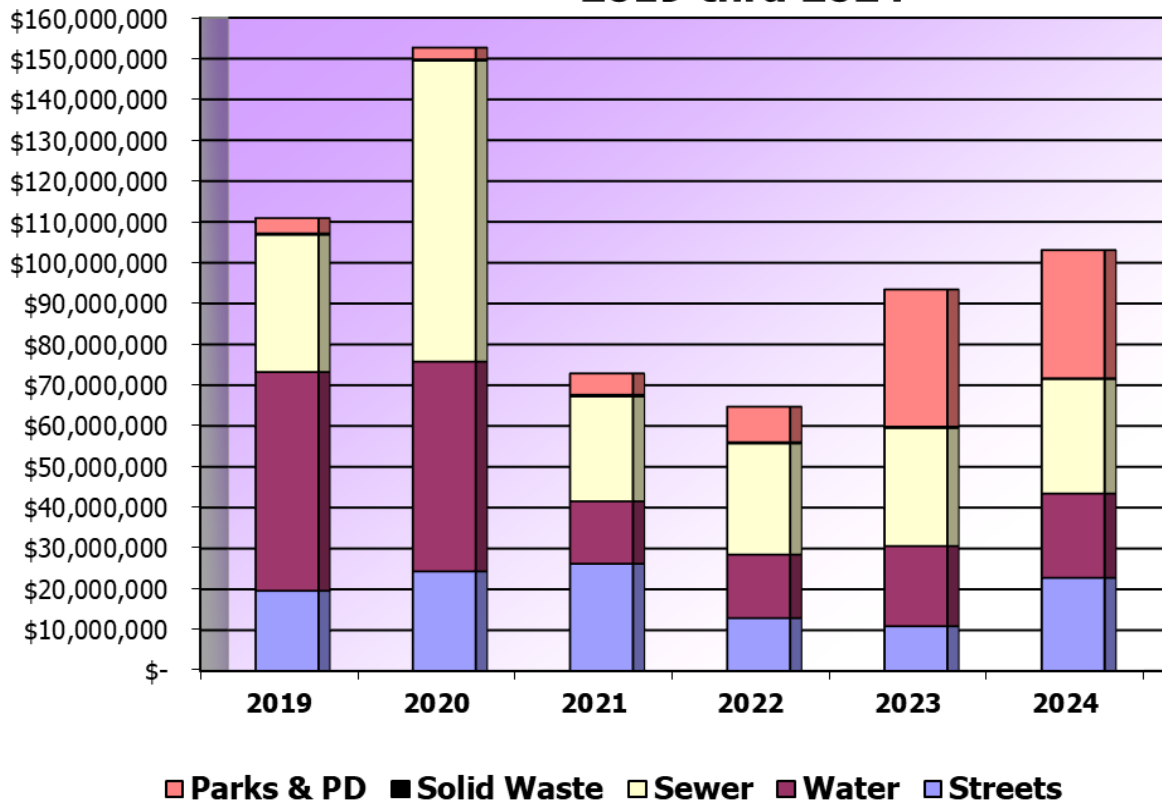
Special Assessment Bonds are local assessments limited to real property within a given area and are based on the special benefit to the property. Local Improvement District assessments benefit specific property owners.

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.

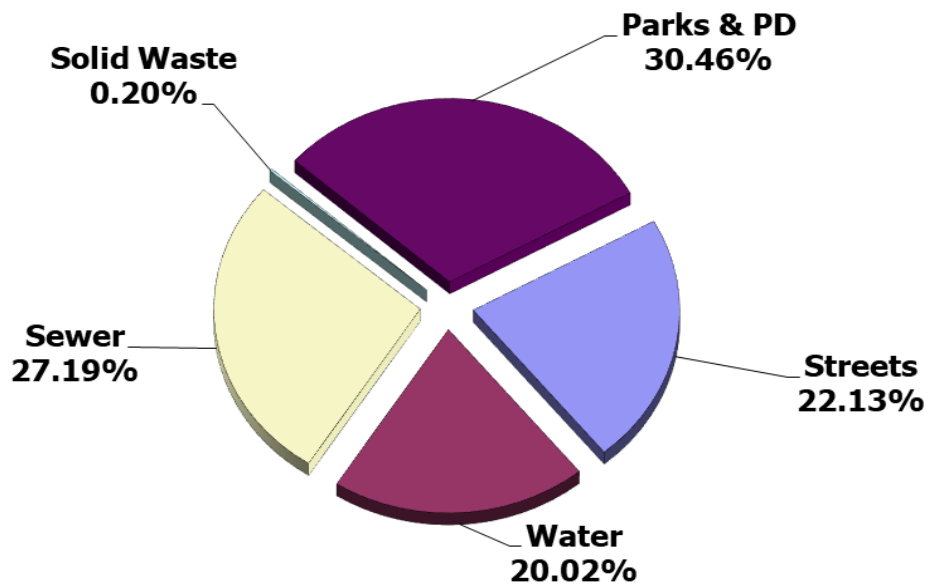
Federal and State Government Loans are available through several agencies such as Department of Community Trade & Economic Development (Public Works Trust Funds Loans), Dept. of Ecology, and the State's LOCAL Program. They are usually low interest loans but sometimes have special requirements or considerations.

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 2019 thru 2024



2024-2029 CAPITAL FACILITY PLAN



**CITY OF OTHELLO
2024 2029 CAPITAL FACILITY PLAN**

Department/Project	Source	Year 2024	Year 2025	Year 2026	Year 2027	Year 2028	Year 2029
GENERAL FUND							
General Administration							
Comprehensive plan update		30,000	30,000	30,000	30,000		
Camera System	GF Reserves / REET	35,000					140,000
	SUBTOTAL GENERAL ADMIN.	65,000	30,000	30,000	30,000	0	140,000
Police							
Patrol Car Rotation - on-going	GF & Public Safety fund	190,500	190,500	190,500	190,500	190,500	190,500
Dispatch Center Radio Update (& future replacement 8 yrs out, 2027)	GF- Reserves				200,000		
	SUBTOTAL POLICE DEPT.	190,500	190,500	190,500	390,500	190,500	190,500
Parks & Recreation							
RCO - Pride Rock Playground (NWVRP-LWCF)	Grant/Reserves	750,000					
RCO YAF - Futsal Court & Bathroom remodel @ Kiwanis	Grant/Reserves	445,142					
RCO Land & Wtr. WWRP - Kiwanis Park Spray Park, Lighting & Walking	Grant/Reserves	1,258,120					
RCO PRA - Kiwanis Spray Park Planning and Design	Grant	195,000					
Shelter (Lions/one large)	GF Reserves	30,000					
Rebuild of power for shelter (Lions)	REET	75,000					
Central restrooms remodel (Lions)	REET	65,000					
Parking & fencing @ Taggert's park	GF Reserves	80,000					
Upgrade to pool buildings & lifeguard chairs	GF- Reserves	40,000					
Tickleball courts (4 @ Lions)	GF Reserves	30,000					
Shelters (Lions/one large)	REET	30,000					
Art/Murals	Reserves/Donations		75,000				
Farmers Market/Event Center	Grant		3,780,000				
Trail line Skate Rink Renovation (heavy-duty fence inside posts)	Grant/Reserves		30,000				
Property acquisition for new parks (40-60 acres)	Grant/Reserves		2,000,000				
Eco park/nature park with hiking trails	Grant/Partnerships/Reserves			3,000,000			
Performance Stage (Lions Park)	Grant/Reserves			750,000			
Bleacher replacement	Reserves			60,000			
Picnic Shelter Maintenance (Kiwanis)	Reserves			20,000			
Futsal (2nd Court)	Grant/Reserves			125,000			
Kiwanis Playground Upgrade	Grant/Reserves				300,000		200,000
Picnic shelters (additional large shelters)	Grant/Reserves				200,000		54,000
fleet Exchange - Pool (10 yr cycle) (for 2029)	Reserves						26,000
Backwash tanks and replacement - Pool (10 yr cycle) (for 2029)	Reserves						150,000
Basketball court with lights (Kiwanis)	Grant/Reserves						2,000,000
Indoor sports court (hard court)	Grant/Reserves						12,000,000
Indoor sports facility (artificial turf)	Grant/Reserves						2,500,000
Walking trails (new) (might be included in eco park)	Grant/Reserves						
	SUBTOTAL PARK DEPT.	2,998,262	5,805,000	3,455,000	500,000	0	16,930,000
Total General Fund	\$ 31,406,262	\$ 3,253,762	\$ 6,105,500	\$ 3,675,500	\$ 920,500	\$ 190,500	\$ 17,260,500

**CITY OF OTHELLO
2024 2029 CAPITAL FACILITY PLAN**

Department/Project	Source	Year 2024	Year 2025	Year 2026	Year 2027	Year 2028	Year 2029
STREET & TRD FUNDS							
Crack & Seal / Overlay	Grant/Utility/TRD	250,000	600,000	600,000	600,000	600,000	600,000
Gas tank at PW	General PW	80,000					
Steel beam-2	General PW	275,000					
QUADRO - fix 4 wheel safety plan update	Grant	50,000					
Traffic calming measures	Over/Street	60,000	60,000	60,000	60,000	60,000	60,000
Complete Streets Projects (bicycle safety, main at lighting, signal aprt) Grant	Grant	300,000					
Olympia Street Construction	Grant			200,000	2,200,000		
South Broadway Reconstruction	Grant				2,000,000		
Bicycle Safety Improvements	Grant				300,000		
Zosh Street Resurfacing	Grant				800,000		
TIR N Boulevard resurfacing (un pui)	Grant (10% match)					550,000	
7th Ave (Scodney - Columbus)	Grant/Reserves					600,000	
Scodney/Shacey Intersection Improvements	Grant					250,000	
17th Ave Resurfacing	Grant/Reserves					1,200,000	
SR 24/Scodney St Area Improvements	Grant					1,100,000	
1st Ave/57026 Intersection Improvements	Grant					500,000	3,500,000
14th Ave/SB26 Intersection Improvements	Grant						3,500,000
Lee Rd Resurfacing	Grant						500,000
Street ADA work	Grant/Reserves	100,000	100,000	100,000	100,000	100,000	100,000
Total Street Fund	\$	22,815,000	760,000	960,000	6,000,000	4,760,000	8,560,000
WATER FUND							
Water line repair/new	Grant/Reserves		600,000	600,000	600,000	600,000	600,000
Surface Water Treatment - Pilot Study	Grant	50,000					
Surface Water Treatment Plant Development	Grant/Reserves		15,000,000				
Non-pot utility water system construction (State Appropriation)	Grant	515,000					
Quinn - O'Neill Residual Water Plan	Grant	999,640					
Comm - Water Conservation System	Grant	499,550					
Well #6 Electrical upgrade	Reserves	800,000					
Well #7 Refill	Reserves	500,000					
Total Water Department	\$	20,644,190	15,600,000	600,000	600,000	600,000	600,000
SEWER FUND							
Sewer line repair/new	Grant/Reserves	150,000	150,000	150,000	150,000	150,000	150,000
Sewer main hole sealing	Reserves	30,000					
Sewer lining project	Reserves	600,000	500,000				
Sewer treatment plant improvements	Reserves	200,000					
Discharge extension / Headworks	Reserves		1,500,000				
Sewer Plant (New Facility)	Grant/Reserves			14,000,000			
Industrial WWTP Pilot Project	Grant				10,000,000		
Total Sewer Department	\$	28,070,000	2,150,000	14,150,000	10,150,000	150,000	150,000
SOLID WASTE FUND							
Valley Approaches	Upper	35,000	35,000	35,000	35,000	35,000	35,000
Total Solid Waste Department	\$	210,000	35,000	35,000	35,000	35,000	35,000
TOTAL CAPITAL FACILITIES PLAN	\$	103,105,452	8,827,952	24,650,500	17,765,500	5,735,500	25,705,500

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City of Othello 2024



Detail Budget



City of Othello
Washington
Ordinance No. 1610

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF OTHELLO WASHINGTON, FIXING
THE BUDGET FOR 2024, SETTING FORTH APPROPRIATIONS AND ESTIMATED REVENUES
AND ADOPTING, BY REFERENCE, THE FINAL BUDGET FOR 2024.**

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, 2024 and ending December 31, 2024.

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 2, 2023, November 27, 2023 and December 4, 2023.

SECTION 4: The proposed budget, as revised, was fixed by the City Council on December 4, 2023 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	\$9,289,340
Street Fund 101	\$2,181,813
Park & Recreation Reserve Fund 103	\$ -
Real Property Reserve Fund 104	\$1,898,262
LEOFF Reserve Fund 105	\$ -
Fire Equipment Reserve Fund 106	\$ -
Water Reserve Fund 107	\$ -
Sewer Reserve Fund 108	\$378,000
Solid Waste Reserve Fund 109	\$ -
Street Reserve Fund 110	\$ -

Restricted Donations Fund 111	\$3,000
Crime Prevention Fund 112	\$14,000
Investigation Fund 113	\$ -
Tourism Fund 114	\$90,200
General Reserve 115	\$ -
Public Safety Tax 116	\$583,180
ARPA 119 (American Rescue Plan Act)	\$458,573
TBD Fund 195	\$550,000
Debt Service/PWTF Broadway Fund 220	\$29,649
Debt Service/GO Bonds-Main Street Fund 225	\$272,125
Complete Streets Fund 310	\$300,000
Real Estate Excise Tax Fund 335	\$170,000
Water Utility Fund 401	\$6,102,617
Sewer Utility Fund 404	\$3,693,966
Solid Waste Utility Fund 406	\$2,052,792

2024 Budget Total \$28,067,517

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 4th day of December 2023.

By: 
Shawn Logan, Mayor

ATTEST:
By: 
Tania Morelos, City Clerk

APPROVED AS TO FORM:
By: 
Kelly E. Konkright, City Attorney

PASSED the 4th day of December 2023.

PUBLISHED the 13th day of December 2023.

EFFECTIVE the 18th day of December 2023.



City of Othello
2024 Budget Summary

Budget Summary with Ending Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
001 General Fund						
Beginning Fund Balance	816,545	858,522	1,171,691	1,344,790	1,486,205	1,247,828
Revenue	5,641,911	5,906,520	6,489,872	6,626,762	7,274,794	8,464,035
Expenditures	(5,599,933)	(5,593,421)	(6,325,090)	(6,485,346)	(7,564,842)	(9,307,965)
Ending Fund Balance	\$ 858,523	\$ 1,171,621	\$ 1,336,473	\$ 1,486,206	\$ 1,196,157	\$ 403,899
101 Street Fund						
Beginning Fund Balance	708,624	592,071	854,194	1,004,285	1,075,836	998,496
Revenue	1,095,996	1,331,396	1,827,755	2,137,819	1,663,520	1,359,278
Expenditures	(1,212,551)	(1,066,062)	(1,677,665)	(2,066,268)	(1,654,848)	(2,184,378)
Ending Fund Balance	\$ 592,069	\$ 857,406	\$ 1,004,285	\$ 1,075,836	\$ 1,084,509	\$ 173,396
103 Park & Rec Reserve Fund						
Beginning Fund Balance	220,101	227,794	37,853	40,494	64,557	50,800
Revenue	53,713	318,583	66,148	47,449	369,760	100
Expenditures	(46,020)	(508,524)	(63,507)	(23,386)	(419,022)	-
Ending Fund Balance	\$ 227,794	\$ 37,853	\$ 40,494	\$ 64,558	\$ 15,295	\$ 50,900
104 Real Property Reserve Fund						
Beginning Fund Balance	348,995	289,308	385,476	465,428	379,691	199,691
Revenue	20,880	99,643	83,951	72,103	1,724,228	2,007,120
Expenditures	(80,566)	(3,475)	(4,000)	(157,839)	(1,825,062)	(1,898,262)
Ending Fund Balance	\$ 289,309	\$ 385,476	\$ 465,427	\$ 379,692	\$ 278,858	\$ 308,549
105 LEOFF I Reserves (formerly Gen'l Fund Equipment Reserve Fund)						
Beginning Fund Balance	148,100	159,723	170,512	180,773	191,689	203,689
Revenue	11,622	10,790	10,261	10,916	12,811	12,000
Expenditures	-	-	-	-	-	-
Ending Fund Balance	\$ 159,722	\$ 170,513	\$ 180,773	\$ 191,689	\$ 204,500	\$ 215,689
106 Fire Department Equipment Reserve Fund						
Beginning Fund Balance	294,110	371,927	474,134	155,408	156,441	12,910
Revenue	77,818	102,207	122,247	1,034	5,367	250
Expenditures	-	-	-	-	(146,991)	-
Ending Fund Balance	\$ 371,928	\$ 474,134	\$ 596,381	\$ 156,441	\$ 14,818	\$ 13,160
107 Water Utility Reserve Fund						
Beginning Fund Balance	1,479,713	1,478,774	1,886,857	5,781,331	5,851,346	6,074,900
Revenue	17,178	411,335	3,894,475	70,015	229,477	560,000
Expenditures	(18,117)	(3,252)	-	-	-	-
Ending Fund Balance	\$ 1,478,774	\$ 1,886,857	\$ 5,781,332	\$ 5,851,346	\$ 6,080,824	\$ 6,634,900



City of Othello
2024 Budget Summary

Budget Summary with Ending Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
108 Sewer Utility Reserve Fund						
Beginning Fund Balance	7,484,090	8,856,504	9,937,826	10,331,084	10,426,609	10,726,051
Revenue	1,387,226	1,084,500	393,257	95,525	303,757	365,000
Expenditures	(14,812)	(3,177)	-	-	-	(378,000)
Ending Fund Balance	\$ 8,856,504	\$ 9,937,827	\$ 10,331,083	\$ 10,426,609	\$ 10,730,366	\$ 10,713,051
109 Solid Waste Utility Reserve Fund						
Beginning Fund Balance	9,819	10,031	10,111	10,133	10,265	10,686
Revenue	212	80	22	131	435	400
Expenditures	-	-	-	-	-	-
Ending Fund Balance	\$ 10,031	\$ 10,111	\$ 10,133	\$ 10,264	\$ 10,700	\$ 11,086
110 Street Reserve Fund						
Beginning Fund Balance	211,234	215,544	217,238	217,723	220,324	228,664
Revenue	4,311	1,693	485	2,601	8,580	8,500
Expenditures	-	-	-	-	-	-
Ending Fund Balance	\$ 215,544	\$ 217,237	\$ 217,723	\$ 220,324	\$ 228,904	\$ 237,164
111 Restricted Donations Fund						
Beginning Fund Balance	4,820	2,642	2,298	1,005	4,808	3,617
Revenue	7,186	3,227	460	3,802	14,091	2,000
Expenditures	(9,365)	(3,571)	(1,753)	-	(7,129)	(3,000)
Ending Fund Balance	\$ 2,642	\$ 2,298	\$ 1,005	\$ 4,807	\$ 11,769	\$ 2,617
112 Crime Prevention Fund						
Beginning Fund Balance	\$ 5,475	\$ 3,499	\$ 1,147	\$ 10,990	\$ 2,316	\$ 733
Revenue	\$ 6,125	\$ 4,250	\$ 18,775	\$ 6,300	\$ 14,140	\$ 15,000
Expenditures	\$ (8,101)	\$ (6,603)	\$ (8,932)	\$ (14,974)	\$ (14,687)	\$ (14,000)
Ending Fund Balance	\$ 3,499	\$ 1,147	\$ 10,990	\$ 2,316	\$ 1,769	\$ 1,733
113 Investigation Fund						
Beginning Fund Balance	\$ 6,299	\$ 5,182	\$ 4,864	\$ 2,182	\$ -	\$ -
Revenue	\$ 2,245	\$ 1,282	\$ -	\$ 2,261	\$ 1,000	\$ -
Expenditures	\$ (3,362)	\$ (1,601)	\$ (2,681)	\$ (4,443)	\$ (977)	\$ -
Ending Fund Balance	\$ 5,182	\$ 4,863	\$ 2,183	\$ (0)	\$ 23	\$ -
114 Tourism Fund						
Beginning Fund Balance	44,430	39,769	46,966	63,454	63,424	54,266
Revenue	48,839	46,178	66,288	69,627	73,440	66,000
Expenditures	(53,500)	(38,982)	(49,800)	(69,657)	(66,374)	(90,200)
Ending Fund Balance	\$ 39,769	\$ 46,965	\$ 63,455	\$ 63,424	\$ 70,489	\$ 30,066



City of Othello
2024 Budget Summary

Budget Summary with Ending Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
115 General Reserve Fund						
Beginning Fund Balance	-	50,000	50,000	50,000	70,000	90,000
Revenue	50,000	-	50,000	20,000	20,000	20,000
Expenditures	-	-	-	-	-	-
Ending Fund Balance	\$ 50,000	\$ 50,000	\$ 100,000	\$ 70,000	\$ 90,000	\$ 110,000
116 Public Safety Tax						
Beginning Fund Balance	-	-	195,144	196,963	250,050	98,102
Revenue	-	459,822	507,503	452,069	579,450	488,671
Expenditures	-	(264,678)	(505,684)	(398,982)	(708,769)	(583,180)
Ending Fund Balance	\$ -	\$ 195,144	\$ 196,963	\$ 250,050	\$ 120,731	\$ 3,593
119 ARPA (American Rescue Plan Act)						
Beginning Fund Balance	-	-	-	1,129,611	1,912,953	488,573
Revenue	-	-	1,171,611	1,187,160	59,299	-
Expenditures	-	-	(42,000)	(403,819)	(1,596,058)	(458,573)
Ending Fund Balance	\$ -	\$ -	\$ 1,129,611	\$ 1,912,953	\$ 376,194	\$ 30,000
195 Transportation Benefit District Fund						
Beginning Fund Balance	173,789	20,354	319,469	81,268	418,202	142,416
Revenue	904,341	541,220	492,250	510,389	489,462	477,000
Expenditures	(1,057,776)	(242,104)	(730,451)	(173,455)	(714,252)	(550,000)
Ending Fund Balance	\$ 20,354	\$ 319,470	\$ 81,268	\$ 418,203	\$ 193,412	\$ 69,416
220 Debt Service - PWTF Broadway						
Beginning Fund Balance	-	-	-	-	-	-
Revenue	30,379	30,233	30,087	29,941	29,795	29,649
Expenditures	(30,379)	(30,233)	(30,087)	(29,941)	(29,795)	(29,649)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -
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	275,021	273,834	272,772	276,535	274,357	272,125
Expenditures	(275,021)	(273,834)	(272,772)	(276,535)	(274,357)	(272,125)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



City of Othello
2024 Budget Summary

Budget Summary with Ending Fund Balance

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted
231 Debt Service - City Hall Refunding Bond						
Beginning Fund Balance	-	-	-	-	-	-
Revenue	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310 Complete Streets Project Fund						
Beginning Fund Balance				\$ -	\$ 402,090	\$ 210,090
Revenue				\$ 402,090	\$ 10,568	\$ 102,000
Expenditures				\$ -	\$ (181,771)	\$ (300,000)
Ending Fund Balance				\$ 402,090	\$ 230,887	\$ 12,090
335 Real Estate Excise Tax Fund						
Beginning Fund Balance	63,052	45,205	101,821	230,334	324,956	151,673
Revenue	77,444	81,615	138,926	111,718	117,887	120,150
Expenditures	(95,292)	(25,000)	(10,412)	(17,096)	(235,163)	(260,142)
Ending Fund Balance	\$ 45,204	\$ 101,820	\$ 230,335	\$ 324,956	\$ 207,680	\$ 11,681
401 Water Utility Fund						
Beginning Fund Balance	60,572	42,608	761,964	186,836	1,699,946	1,407,842
Revenue	3,774,841	7,109,335	7,137,755	4,471,080	4,716,342	4,900,535
Expenditures	(3,792,805)	(6,389,970)	(7,722,883)	(2,957,970)	(4,571,333)	(6,105,307)
Ending Fund Balance	\$ 42,608	\$ 761,973	\$ 176,836	\$ 1,699,946	\$ 1,844,955	\$ 203,070
404 Sewer Utility Fund						
Beginning Fund Balance	594,560	397,677	684,409	906,956	679,088	273,882
Revenue	2,357,591	2,811,226	3,073,991	3,161,310	3,147,593	3,504,141
Expenditures	(2,656,884)	(2,524,494)	(2,863,414)	(3,389,177)	(3,290,782)	(3,702,897)
Ending Fund Balance	\$ 295,268	\$ 684,409	\$ 894,986	\$ 679,088	\$ 535,899	\$ 75,126
406 Solid Waste Utility Fund						
Beginning Fund Balance	73,283	150,177	287,174	435,684	577,307	495,525
Revenue	1,459,224	1,600,589	1,767,316	1,756,163	1,876,243	1,944,176
Expenditures	(1,382,331)	(1,463,592)	(1,628,805)	(1,614,541)	(1,931,781)	(2,052,792)
Ending Fund Balance	\$ 150,176	\$ 287,174	\$ 425,684	\$ 577,307	\$ 521,769	\$ 386,909
-----All Funds Combined-----						
Beginning Fund Balance	\$ 12,747,609	\$ 13,817,311	\$ 17,601,148	\$ 22,826,732	\$ 26,268,102	\$ 23,170,434
Revenue	\$ 17,304,102	\$ 22,229,558	\$ 27,616,207	\$ 21,524,799	\$ 23,016,396	\$ 24,718,130
Expenditures	\$ (16,336,812)	\$ (18,442,572)	\$ (21,939,936)	\$ (18,083,429)	\$ (25,233,993)	\$ (28,190,469)
Ending Fund Balance	\$ 13,714,899	\$ 17,604,296	\$ 23,277,420	\$ 26,268,102	\$ 24,050,506	\$ 19,698,095
Total Expenditures						<u>\$ 28,190,469</u>
2024 Budget Ordinance No. 1610						

CITY OF OTHELLO
2024 Revenue Budget
General Fund 001

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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GENERAL FUND REVENUES

BEGINNING FUND BALANCE	816,545	858,522	1,171,691	1,344,790	1,486,205	1,247,828
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TAXES:

Real/Personal Property Tax	1,649,824	1,751,259	1,885,467	1,906,796	2,103,268	2,572,042
Local Retail Sales Tax (50% split with Stree	795,989	995,280	1,027,716	999,104	1,024,171	1,050,000
Special Purpose Sales Tax (LE)	202,281					
Natural gas tax from the state	417,713	255,903	373,087	719,445	657,257	525,000
Criminal Justice - Local	142,383	190,579	160,036	160,950	184,250	170,000
Electricity	530,391	580,010	590,097	599,325	667,754	651,500
Natural Gas	99,265	110,531	112,401	139,311	167,830	140,000
Cable						
Telephone	135,010	83,502	94,107	107,930	77,306	95,000
Water 10%	353,693	370,331	389,497	373,230	395,810	394,568
Sewer 15%	350,989	385,115	440,828	448,977	468,490	467,894
Solid Waste 6%						115,422
Gambling Taxes - Pull Tabs	264	87	162	276	392	200
Amusement Games	29			-	-	-
Leasehold Excise Tax	1,652	2,198	2,904	2,228	2,923	2,800
Total Taxes	4,679,484	4,724,794	5,076,301	5,457,573	5,749,453	6,184,426

PERMITS & LICENSES:

Dance Permits	700		500	290	100	250
Cabaret Licenses	450					
Franchise Fees	8,238	4,190	6,114	7,394	5,921	6,500
Cable TV Franchise Fee			15			
Business License - General	49,639	61,527	64,300	64,833	70,720	68,800
Solicitor Permit			100			
Building Permits	209,625	188,390	138,255	109,200	126,251	130,000
Rental License Inspection fee			707	680	10	0
Placement Permits						
Animal License						
Chicken License	10	30				
Commercial Kennel Permit						
Gun Permits	4,295	4,891	5,418	1,323	1,831	5,000
Yard Sale Permits	1,970	860	1,405	1,953	1,880	1,500
Display on Public Property						
Business License - Penalties	622					
Total Permits & Licenses	275,549	259,888	216,814	185,673	206,712	212,050

INTERGOVERNMENTAL: Federal Direct & Indirect

CDBG - Police Computers						
US Dep of Justice	1,003	1,838		2,645	3,746	1,000
HUD - Planning Only (Comp Plan/ Crit Areas)						
DOJ/Seattle PD - Missing Childrens Assistance grant					17,947	0
WASPC - Equipment Grant						
DOJ/DOComm. Crime Victims Grant						
Police Grant						
RUAD/EULD Grant						
WASPC - Equipment Grant	2,000					
WA traffic safety commission	175					
Covid Grant		375,525				
Total Federal Grants	3,178	377,363	0	2,645	21,693	1,000

INTERGOVERNMENTAL: State Grants

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

CITY OF OTHELLO
2024 Revenue Budget
General Fund 001

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
WA State Archives Grant	0	0				
Commerce - Residential Capacity Grant	0	0	25,000			
Commerce - Economic Development Project					50,000	0
Commerce - HAPI grant					25,000	0
WSLEA Grant	0	0				
Total State Grants	0	0	29,538	0	75,000	0

INTERGOVERNMENTAL: State Shared Revenue & Entitlements**0**

City Assistance	113,863	109,309	171,177	147,487	96,622	110,000
Sales Tax Mitigation	38,523	5,994				
Criminal Justice Assistance Program						
Criminal Justice - High Crimes					14,386	
Criminal Justice - Population	2,479	2,614	2,796	2,999	3,226	3,422
Criminal Justice - Special Programs	8,919	9,356	9,955	10,632	11,386	12,157
Criminal Justice - Driving Safety	1,152	1,213	1,392	999	617	600
Liquor Excise Tax	45,216	52,599	59,498	61,688	62,542	65,106
Liquor Board Profits	67,415	66,985	67,276	67,668	68,201	67,988
Total State Revenues	277,567	248,071	312,094	291,473	256,981	259,273

INTERGOVERNMENTAL: Interlocal Grants & Intergovernmental Services

In-Lieu\Taxes - OHA	8,162	1,021	10,952	6,093	8,045	7,000
County contribution to walk path project						
County Switch-Property Tax Levy						
Adams County Runaway Grant						
Firing Range Fees						
ACL D - MCL Payment						
Reimb - School Resource Officer	43,713	49,009	46,252	51,897	49,743	57,476
INET Reimbursement Grant						
Adams County Sex Offender Fee						
Police - Address Verification						
Police - Polygraph Test						
Adams County Dispatch Services						
Othello Hospital Dispatch Services	17,607	18,003	18,543	19,099	20,393	21,401
ACFD #5 Dispatch Services	8,609	8,782	8,958	11,434	7,439	10,215
Total Other Government Revenues	78,090	76,814	84,704	88,522	85,620	96,092

Total Intergovernmental	358,835	702,248	426,337	382,641	439,294	356,365
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CHARGES FOR SERVICES:

Court - Administrative Fees					2,118	73,000
Pool Concessions - Taxable	1,896		6,989	8,486	0	
Park Concessions - Taxable	9,412		5,338		0	0
Pool Concessions - No Tax	8,563		2,292	6,041	0	0
Park Concessions - No Tax	1,681		511		0	0
Design Standards Book	95	70		35	0	0
Polygraph Reimbursement					0	0
Misc. Services & Reports	1,176	1,622	1,046	872	198	500
Finger Printing	1,620	510	1,260	960	1,202	1,000
Photocopies	38	75	77	36	253	100
Engineering Services	34,195	34,543			28,499	0
Sandhill Crane Fest Office Services						
Court - Detention and Correction services					16,750	
Court - DUI Emergency Response					1,283	
Animal Control & Shelter						
Plan Check Fee	90,460	41,878	71,170	75,288	28,017	32,000
Planning & Zoning Fees	3,909	3,830	1,006	382	600	200
Platting Fees	500		4,400	3,684	8,100	6,000
Annexation					0	0
Water Rights Compensation	4,000	19,063	16,950	14,484	13,717	15,000
Park & Recreation Revenue	533	216	6,898	1,163	2,027	1,300
Flag Football						

CITY OF OTHELLO
2024 Revenue Budget
General Fund 001

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
Junior Soccer	5,331	3,767	7,712	28,694	32,022	31,365
Volleyball					387	
Swimming Pool Fees	53,572	206	54,628	71,268	53,906	60,000
BBQ - Rental Fees						
Concession stand rental					5,739	8,000
Ballfield Use Fees	4,615	2,190	6,808	8,078	8,184	7,000
Pool-Fitness Hour/Lap Swim						
Swimming Lessons	8,316		7,861	11,234	13,465	13,465
Softball Tournaments						
City Trips & Tours						
Park/Rec Events Admiss.						
Little League - Registration	15,184	13,279	12,790	20,712	21,083	21,000
Little League - Sponsorship	3,800	3,000	3,400	3,273	0	0
Flag Football	3,147	6,515	8,973	10,228	7,949	5,111
Tennis Court rentals						
Swim Team Pool Rental	3,250			3,500	3,500	3,500
Shelter Reservation Fees	9,998	184	7,192	7,584	7,650	7,584
Total Charges for Services	265,291	130,947	227,301	276,001	256,647	286,125

FINES & FORFEITS

Court - Mandatory Insurance Cost					258	
Court - Traffic Infraction Penalties					30,323	
Court - Non-Traffic Infraction Penalties					1,262	
Court - DUI Fines					2,959	
Court - Other Criminal Traffic Misdemeanor Fines					3,024	
Court - Other Criminal Non-Traffic Fines					978	
Court - Public Defense Cost					4,882	
Total Fines and Forfeits	0	0	0	0	43,686	0

MISCELLANEOUS:

Investment Interest	14,039	9,456	834	8,749	52,648	50,000
Interest on Property Tax	4,649	4,069	1,891	3,290	10,206	8,000
Rental - Ceremony Scissors						
Municipal Bldg Use	75	100				
Bldg Rent - Library	16,250	15,000	15,000	13,750	15,000	
Private Source Grants						
SEEK Grant from AWC				241,890	135,290	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 Police Lexipol Reimbursement						
Cashier's overages/shortages	132		72	-46	20	
Other Misc. Revenues	7,126	4,220	23,236	19,186	46,959	5,000
Hospital's Irrigation						
Dog Pound Electricity - Reimburse		0				
Officer 30-45 mile venice reimbursement						
Police Training - Reimbursement	887	434		3,904	8,424	
Refund - AWC Retro Refund		45,189	17,087	17,355	0	17,000
Refund - Avista Lighting Retrofit	3,317				952	
Misc. Revenue - Reimbursements						
Refund - Safebuilt Back Payment	500					
State L & I Refund					6,119	
Big Bend Electric Refund	8,589	8,381	9,455	7,842	6,391	8,500
Auction	343		4,632	8,556		
Non-Rev/State Building Code Fee	2,075	1,793	2,576		0	
Non-Rev/ Event Sales Tax	4,771		4,678	398		
Prior Year(s) Corrections						
Misc Non Revenue						
Total Miscellaneous	62,752	88,642	102,146	324,873	282,010	88,500

CITY OF OTHELLO
2024 Revenue Budget
General Fund 001

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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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)						\$ 371,990
TRS IN - General Fund Allocations (Sewer)						\$ 403,157
TRS IN - General Fund Allocations (Solid Waste)						\$ 268,094
TRS IN - General Fund Allocations (Street)						\$ 143,329
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 - Utilitiy 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)						

**CITY OF OTHELLO
2024 Expenditure Budget
General Fund 001**

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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GENERAL FUND EXPENDITURES

GENERAL ADMINISTRATION

LEGISLATIVE

Code Book Update	1,678	6,279	1,926	2,155	5,886	5,500
Advertising-Legal Publications	2,446	1,985	3,579	3,222	3,950	2,500
Adams County Recording Fees				989	423	400
Salaries - Council	31,600	34,425	34,025	39,175	42,275	44,310
Salaries - Mayor						
Benefits - Council	2,589	2,810	2,761	3,202	3,470	3,700
Benefits - Mayor						
Supplies - Council						
Publications						
Telephone - Mayor	697	556	504	432	614	550
Air Cards - Council Computers						
Mayor/Council Travel	3,631	653	2,650	3,074	2,280	5,000
Travel/Lodging/Meals/Mileage	210		37	295	3,570	3,800
Retreat Costs	260		21		0	750
Contingency Exp-Mayor Approved				2,759	2,964	2,000
Education/Conferences	45	125		400	975	2,400
Adams Co. (Election costs)	1,706		3,408		10,504	
Voters Registration Cost	6,193	4,513	1,779	3,893		4,000
Legislative Total	51,056	51,345	50,692	59,595	76,911	74,910

Municipal Court

Salary - Court Administrator				25,426	81,600	84,400
Salary - Judge					50,863	53,660
Benefits - Court Administrator				10,541	33,032	34,280
Benefits - Judge					4,057	4,377
Office & Operating Supplies				13,911	15,774	5,000
Services				250	7,122	20,000
Postage					684	
Training/Travel					1,607	1,500
Municipal Court Total		0	0	50,127	194,740	203,217

Prosecution/Defense

Prosecutor					54,000	85,000
Defense Attorney (Indigent Defense)					114,350	95,000
County Prosecutor	92,241	100,000	100,000	100,000	0	0
Prosecution/Defense Total	92,241	100,000	100,000	100,000	168,350	180,000

EXECUTIVE - Administrator

Salary - Administrator	140,000	151,173	156,717	164,553	177,719	188,173
Salary - Admin. Secretary	37,326	41,259	51,904	55,338	59,076	63,000
Salary - Sec						
Benefits - Administrator	49,311	48,142	46,586	46,300	48,984	51,730
Benefits - Admin. Secretary	21,512	25,763	27,278	27,515	28,954	30,633
Benefits - Sec						
Small Tools & Equipment	55					
Professional Services-Labor (Covid grants to businesses)		222,500	5,167	11,902		
I-Pad Aircard	700					
Travel/Lodging/Meals/Mileage	4,976	1,802	1,167	4,326	5,245	9,000
Advertising						
Administration Educ\Conf	1,819	110	2,005	2,945	2,085	4,000
Dues - Administrator	324		518	125	125	750
Executive Total	256,022	490,748	291,342	313,004	322,188	347,286

CIVIL SERVICE TESTING

Civil Service Supplies		719	546	360	763	500
Civil Services - Prof Services	89					
Civil Service Postage	1					
Civil Service Advertising				565		1,000
Civil Service Testing Total	90	719	546	925	763	1,500

FINANCIAL SERVICES

Salary - Finance Officer	117,557	120,198	132,601	139,739	147,599	155,040
Salary - Vacant						
Salary - Deputy Finance Officer	67,555	88,103	68,045	85,904	94,924	95,585
Salary - Grant Administrator			19,315	17,319	19,986	20,671
Benefits - Employment Security			14,864			
Benefits - Finance Officer	41,056	42,197	42,745	42,987	44,897	46,317
Benefits - Vacant			665			

CITY OF OTHELLO
2024 Expenditure Budget
General Fund 001

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
Benefits - Deputy Finance Officer	30,554	37,117	30,289	33,039	35,311	36,420
Benefits - Grant Administrator			8,011	7,133	8,185	8,497
Office & Operating Supplies						
Publications - Budget Book						
Small Tools & Equipment	4,260	18	525	29	7,128	2,000
State Audit	5,967	31,668	6,503	7,581	10,991	30,000
Microflex Recovery Fee						
Professional Services	10,236	21,765	16,573	22,684	23,818	24,000
Travel/Lodging/Meals/Mileage	1,835	54		794	2,169	1,800
Advertising						
Miscellaneous						
Training				140	875	1,000
Finance Education\Conferences	1,405	125	281	1,739	575	2,000
Bank Charges	952	1,208	5,433	4,817	1,631	1,800
Financial Services	281,377	342,453	345,850	363,907	398,089	425,130

RECORDS SERVICES

Salary - Admin Secretary						
Salary - City Clerk	48,328	50,663	73,813	89,364	74,039	105,000
Salary - Admin Temp						
Salary - Receptionist/Clerk	48,774	52,529	54,976	58,548	73,826	76,000
Salary - Utility Billing Clerk						
Overtime	95	707		3,242	1,722	500
Benefits - Misc	9,619	225.21	231	2,605	325	500
Benefits - Records						
Benefits - Admin Secretary						
Benefits - City Clerk	26,570	27,735	31,488	33,707	31,632	37,790
Benefits - Admin Temp						
Benefits - Receptionist/Clerk	26,624	28,056	27,853	28,177	31,665	32,817
Benefits - Utility Billing Clerk						
Benefits - Overtime	20	148		587	304	300
Office & Operating Supplies	14,063	11,705	16,164	12,507	14,366	16,000
Publications		48				
Professional Services - Sec of State - Records		2,645				
Web Hosting - Code Publishing						
Postage Meter Charges	2,192	764	207	50	50	
Postage	2,569	1,238	1,114	1,129	1,458	1,700
Telephone	7,007	7,741	7,703	7,387	7,884	7,700
Travel/Lodging/Meals/Mileage	1,464	746		2,962	66	2,000
Advertising - Other	1,100	1,129	1,682	1,515	1,974	1,750
Clerks Education\Conferences	2,145	550	1,505	3,113	0	2,000
Fees & Dues	558	867	661	893	728	730
Printing Costs						
Prof. Services - Boarddocs	584	584	584	584	584	585
Records Services Total	191,710	188,079	217,982	246,370	240,623	285,372

FACILITIES

Bldg. Operating Supplies	3,136	4,581	7,648	5,681	8,431	6,000
Fuel - General Gov't Use						
Minor Equip/Office						
Janitorial Services	21,702	20,864	23,625	25,200	26,430	26,500
City Hall Electricity	28,044	25,705	26,219	24,383	30,433	31,000
City Hall Natural Gas	7,290	6,025	6,533	9,038	9,053	10,000
City Hall Wtr\Swr Usage	5,920	6,378	6,734	12,710	15,843	16,000
Bldg. Repairs & Maint	13,107	11,100	61,635	21,591	21,289	15,000
Minor Equip. Repairs & Maint.			793			
Vehicle Repairs & Maint.				54		
City Hall Grounds Maint	1,170	6,240	271	575	1,528	8,000
Facilities Total	80,368	80,894	133,458	99,231	113,006	112,500

RISK MANAGEMENT

WCIA - Auto Physical Damage	14,594	15,592	17,579	19,449	21,310	26,638
WCIA - Boiler, Machinery	1,351	1,437	1,678	1,960	2,315	2,547
WCIA - Crime/Fidelity	354	339	341	346	340	374
WCIA - Liability Insurance	136,504	136,585	166,360	191,937	230,477	273,657
WCIA - Property	40,400	45,196	50,044	57,029	32,774	18,108
Risk Management Total	193,203	199,149	236,002	270,721	287,216	321,324

CITY OF OTHELLO
2024 Expenditure Budget
General Fund 001

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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LEGAL

Attorney Contract	104,093	46,221	73,732	72,105	65,670	80,000
Ogden Murphy Wallace						
Legal Total	104,093	46,221	73,732	72,105	65,670	80,000

INFORMATION SYSTEMS TECHNOLOGY

Salary - Info Tech	78,300	83,544	86,353	100,320	104,835	108,432
Salary - IT Specialist				10,908	15,695	17,665
Benefits - Info Tech	32,771	34,455	33,847	35,682	37,121	38,375
Benefits - IT Specialist				5,702	7,399	7,587
Office & Operating Supplies	320	1,446	509	1,102	1,976	9,000
Fuel - Info Tech						3,000
Small Tools & Equip.	3,300	1,404	4,138	7,340	5,420	7,000
PC replacement plan			25,647	24,706	14,461	25,800
Planning commission I-pads					7,993	0
Software & Prof Services	26,244	41,436	45,076	73,368	53,113	85,000
PD MDT Replacement			13,625	16,701	13,797	8,000
Printers Maintenance Agreements			3,722	17,214	21,488	21,000
Communications - Info Tech	1,680	1,486	2,211	2,749	2,606	3,200
Prof Services - Internet	6,060	8,878	14,390	13,333	28,549	42,000
Travel/Lodging/Meals/Mileage	704	113	327	1,157	1,695	4,000
Website refresh						15,000
Repair & Maint. - Info Tech	256	1,604	5,048	4,553	5,296	16,000
Training	1,412	764	1,383	1,883	3,632	6,000
Fees & Dues - Info Tech	634	779	995	1,000	525	1,500
Information Systems Technology Total	151,682	175,908	237,272	317,718	325,601	418,559

OTHER GENERAL GOVERNMENTAL

Central Services - Salary	(444,190)	(492,471)	(466,993)	(543,075)	(598,644)	
Central Services - Benefits	(194,261)	(205,536)	(182,618)	(193,945)	(212,213)	
Central Services - Office & Operating supplies	(19,758)	(17,923)	(29,292)	(26,603)	(38,606)	
Central Services - Professional Services	(172,419)	(161,957)	(207,548)	(242,035)	(251,482)	
Grant Writer - Professional services (1/4)	16,383	16,258	18,694	13,883	13,835	15,000
Christmas lights for trees in front of CH						5,000
Seasonal flags						10,500
Adams County visitors guide	725		1,430	650	700	750
Grant County visitors guide	875			730		
Holiday Committee				1,350	7,760	6,000
Adams Co Emergency services						9,000
Othello Chamber of Commerce (for \$30,000 total)						13,500
Employee Awards	228	457	835	513	106	200
City Safety Committee	141			329	111	200
Fees - AWC	5,545	6,342	5,945	6,228	6,688	6,876
City Dues & Fees	336	280	280	77		
Fourth of July Fireworks	13,000	13,000	23,000	15,000	15,000	15,000
Adams County Dev Council Fee			4,683	15,000	20,000	20,000
Annual Cleanup						
Refund - Leasehold Excise Tax						
Food & Beverage/Meetings			574	0	419	750
Tourism Radio Station - Maint & Repair						
Miscellaneous	(991)	432	18	881	71	100
Weed Abatement-City Lots	138	138	211	150	167	200
Other General Governmental Total	(794,249)	(840,980)	(830,781)	(950,865)	(1,036,089)	103,076

COMMUNITY SERVICES

Literacy Council						
Adams County Health	2,253	2,392	2,535	2,587	2,615	2,700
Total Community Services	2,253	2,392	2,535	2,587	2,615	2,700

TOTAL GENERAL ADMINISTRATION	609,847	836,929	858,630	945,425	1,159,682	2,555,574
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NON-EXPENDITURES

State Retailing Tax Remittance				(3,303)		500
Non-Exp/Sales Tax Remittance	10,186	9,022	8,611	0		4,000
Non-Expenditure Total	10,186	9,022	8,611	(3,303)	0	4,500

CAPITAL EXPENDITURES

CH - HVAC	1,549	71,785				
Immutable backup solution	3,919	13,381			83,317	
PC Replacement	22,669	11,504				
PC 365 Lic	5,304					
UPS network infrastructure	5,278					
New Network Switch			2,886	2,878	659	-
Exchange Migration into the cloud	(779)					
COVID		134,570				
New Phone System		440				90,000
VM Server Replacement	2,028				2,962	

**CITY OF OTHELLO
2024 Expenditure Budget
General Fund 001**

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
IT Vehicle	2,969				54,536	
Camera System					14,198	35,000
Council Projector System	1,305	19,679				
City Camera		1,475				
Compute/Network support contract			10,000			3,600
Domain Controller		1,080			0	
City Hall Routing Network-RE-IP				5,762		
Network support contract (see above)				327		
Phones		222				
Engineering to PW					123	18,626
CH Carpet (CH side)						
Server Room		6,861	7,820			
Capital Expenditures Total	44,242	260,998	20,707	8,966	155,795	147,226

TRANSFERS

General Reserve (115)	13,900					
TRS - Camera system (115)				20,000	20,000	20,000
Virtual servers (trs to savings) 1 of 2				0		
TRS to Property reserve fund (104)						132,000
TRS - Fund 401 Hydrant Costs	50,000	13,902	14,670	14,670	14,670	14,670
TRS - Strts (PW)\Code Enforce						
TRS - Park Mitigation ('06, '07, '08)						
Transfers Total	63,900	13,902	14,670	34,670	34,670	166,670

TOTAL NON-OPERATING EXPENDITURES	118,328	283,922	43,988	40,333	190,465	318,396
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GRAND TOTAL- GEN'L ADMIN	728,174	1,120,851	902,618	985,758	1,350,148	2,873,970
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**POLICE DEPARTMENT
ADMINISTRATION**

Payments to LEOFF I Retirees	7,588	5,929	5,346	6,136	5,936	7,500
Benefits-LEOFF I Med	74,453	38,476	28,434	45,355	47,234	45,000
Benefits-LEOFF I L/T Care Ins.	3,197	9,786	9,786	10,449	10,449	13,000
Sales & Use Tax						
Total Administration	85,238	54,191	43,566	61,939	63,620	65,500

POLICE OPERATIONS

Salary - Chief	102,513	107,742	111,323	118,615	134,636	133,765
Salary - Sergeant #1 - J Mendoza	88,507	95,031	52,129	97,212	110,902	108,442
Salary - Assistant Chief - Dave Rehaume	96,941	104,064	108,043	115,304	81,665	124,628
Salary - Sergeant #2 - Brent McFarlane	87,781	93,784	97,736	98,427	109,842	107,417
Salary - Sergeant #3 - Aaron Garza	94,070	99,937	104,030	105,538	101,179	111,517
Salary - Sergeant #4 - S Carlson	82,619	93,248	99,704	83,655	93,717	105,366
Overtime	107,997	110,805	163,733	201,991	218,437	200,000
Reserves						
Translators	560	809	195	744	925	500
Benefits - Chief	31,465	32,917	33,442	34,796	35,657	37,260
Benefits - Sergeant #1 - J Mendoza	29,481	31,200	14,155	32,141	35,067	37,085
Benefits - Assistant Chief - Dave Rehaume	30,828	32,525	33,108	34,533	24,336	36,074
Benefits - Sergeant #2 - Brent McFarlane	29,535	31,101	31,927	32,343	35,118	36,945
Benefits - Sergeant #3 - Aaron Garza	30,285	31,741	32,476	33,097	30,437	37,508
Benefits - Sergeant #4 - S Carlson	28,827	30,904	31,417	29,888	30,345	36,663
Benefits - Overtime	16,373	16,930	24,720	25,890	34,076	33,000
Benefits - Reserves						
Benefits - Translator						
Uniform Purchases	16,340	11,331	22,709	10,831	16,723	15,000
Police Operating Supplies	3,607	12,492	12,038	16,186	16,199	20,000
Uniform Cleaning	62	62			1,304	200
Evidence Supplies/Equipment	6,060	3,334	3,283	1,020	3,192	3,000
Firing Range Supplies/Equip.	3,154	3,660	1,815	22	3,021	3,000
Ammunition	3,886	7,493	10,065	14,979	9,299	15,000
Small Equipment	6,580	5,166	8,801	5,246	5,511	8,000
Uniform Boot Allowance			168		120	0
Jail Services	88,338	62,610	55,538	100,614	108,840	120,000
Professional Services - Labor	51	51	51	618	1,012	0
AWC Retro Program						
Entry level Medical Exams	2,064	1,150	3,900	922	4,431	2,000
Medical Services - Prisoners						
Postage	1,107	1,328	1,071	1,905	1,697	2,000
Advertising - Police Operations		162			398	
Organizational Dues	717	1,085	1,402	1,222	1,090	1,500
Gun Permits/Dealer Licenses	2,985	2,298	3,780		0	3,000
Accreditation Costs						
AT&T Mobile	18,700	17,271	19,839	16,679	24,738	24,000
Tactical Response Team Supplies						
Total Operations	1,011,431	1,042,232	1,082,601	1,214,418	1,273,912	1,362,870

CITY OF OTHELLO
2024 Expenditure Budget
General Fund 001

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
INVESTIGATIONS						
Salary - Officer 33 - (Leave Vacant)						
Overtime						
Benefits - Officer 33 - (Leave Vacant)						
Operating Supplies						
Photo Supplies						
Dues/Fees/Registration						
Miscellaneous						
Total Investigations	0		0	0	0	0
CRIMINAL JUSTICE & TRAINING						
D.C.D. Grants 1,2,3						
Travel/Lodging, Meals, Mileage	17,684	7,388	26,141	27,694	19,127	30,000
Training - Staff & Reserves	17,941	33,973	22,043	14,579	35,128	15,000
Academy Training - New Hires	6,374	350		4,212	21,060	3,500
DOJ/DOComm. Crime Victims Grant						
Lexipol			7,408	5,211	17,107	23,000
DOJ/Seattle PD - Missing Childrens Assistance grant					17,579	
Total Training	41,998	41,711	55,592	51,696	110,001	71,500
FACILITIES						
Small Tools & Equipment	246				341	500
Electricity - Park Cameras						
Building Repairs & Maintenance	4,326	2,300	9,252	2,711	4,536	5,000
Minor Equip. Repair & Maint.						
Firing Range Improvements						
Total Facilities	4,572	2,300	9,252	2,711	4,877	5,500
TRAFFIC PATROL						
Salary - Officer 27 M Mercado	74,983	84,466	88,304	89,561	78,841	75,039
Salary - Officer 32 C Garza	70,946	80,961	83,025	87,616	94,859	92,125
Salary - Officer 34 R. Vargas	53,286	75,879	76,971	82,999	76,280	89,435
Salary - Officer 35 F. Lopez	47,859	68,842	73,159	75,772	87,931	91,091
Salary - Officer 37 Jose Xavier Garza	68,675	77,719	41,714	56,419	78,930	81,478
Salary - Officer 38 - O Ledesma	35,084	3,285	49,469		18,394	0
Salary - Officer 28 - C Ochoa	73,263	80,687	84,594	74,238	87,052	88,026
Salary - Officer 31 - R Sandoval	75,301	81,652	71,460		44,150	93,864
Salary - Officer 26 M Garza	56,510	29,144	69,076	74,216	89,669	89,748
Salary - Officer 36 - B. Jacobsen	75,493	20,592	58,779	79,561	87,868	85,581
Salary - Officer 39 S Perez	67,838	80,810	81,805	80,907	91,313	92,995
Salary - Officer 40 (leave vacant)						0
Benefits - Misc.	954	740	743	886	903	1,800
Benefits - Officer 27 M Mercado	27,643	29,549	30,383	31,041	27,290	32,500
Benefits - Officer 32 C Garza	27,288	29,160	29,461	30,662	33,034	34,845
Benefits - Officer 34 R. Vargas	23,465	28,924	29,016	30,249	30,268	34,476
Benefits - Officer 35 F. Lopez	21,434	27,928	28,484	29,288	32,192	34,703
Benefits - Officer 37 Jose Xavier Garza	26,911	28,526	12,831	23,508	31,243	33,384
Benefits - Officer 38 - O Ledesma	11,827	487	15,489		7,655	0
Benefits - Officer 28 - C Ochoa	27,467	29,283	30,101	30,981	32,022	34,283
Benefits - Officer 31 - R Sandoval	27,750	29,463	25,230		16,233	35,084
Benefits - Officer 26 M Garza	18,393	13,277	28,224	29,264	32,462	34,519
Benefits - Officer 36 - B. Jacobsen	27,761	5,371	16,538	34,768	32,113	33,947
Benefits - Officer 39 S Perez	26,942	29,327	29,650	29,832	32,660	34,965
Benefits - Officer 40 (leave vacant)						0
Fuel Costs	39,143	30,986	47,681	62,230	60,973	50,000
Taser Maintenance	5,013	2,834	8,953	10,917	11,225	11,225
Car Repair & Maintenance	26,955	22,807	27,615	43,722	30,389	25,000
Total Traffic Patrol	1,038,187	992,696	1,138,753	1,088,637	1,245,947	1,310,113
Protective Inspections						
Salary - Code Enforcement	57,356	60,613	62,396	63,969	71,949	70,560
Overtime - Code Enforcement						
Benefits - Code Enforcement	29,321	30,695	30,310	30,191	31,943	32,268
Overtime - Benefits						
Office & Operating Supplies			405		159	300
Uniform Purchase	460		340	256		
Weed Control						
Animal Control			92			50,000
Fuel - Code Enforcement						
Veterinary Cost	106	53				

**CITY OF OTHELLO
2024 Expenditure Budget
General Fund 001**

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
Pet Rescue Contract	50,000	51,000	51,000	52,020	52,020	104,121
Postage	7					
Telephone	633	549	504	432	614	615
Dog Pound - City Water & Sewer Use						
Vehicle Repair & Maintenance	2				236	1,200
Hulk Vehicle Towing				3,150		5,000
Education/Conferences	2,160	1,327	424	1,714	254	2,000
Total Code Enforcement Department	140,045	144,237	145,471	151,733	157,174	266,064

DISPATCH

Salary - Dispatcher 40	60,247	66,884	69,468	70,471	78,085	73,184
Salary - Admin Assistant 41	48,292	54,008	58,574	67,292	77,467	79,457
Salary - Dispatcher 42	52,848	55,837	59,290	62,069	61,607	66,805
Salary - Dispatcher 43	50,063	55,473	60,502	63,810	70,800	68,078
Salary - Dispatcher 44	54,433	59,579	60,349	63,678	72,764	66,805
Salary - Dispatcher 46	53,905	58,087	59,107	60,409	67,706	66,169
Salary - Dispatch P/T 47	18,570	16,729	17,917	17,406	21,185	27,481
Salary - Dispatch P/T 48	16,078	16,761	17,603	16,487	12,758	26,172
Overtime	7,168	9,602	10,980	12,573	6,896	17,000
Benefits - Dispatch	571	528	526	542	561	1,000
Benefits - Dispatcher 40	28,893	30,880	30,592	30,297	32,380	32,728
Benefits - Admin Assistant 41	26,559	28,312	28,479	29,709	32,248	33,828
Benefits - Dispatcher 42	27,529	28,743	28,708	28,902	27,467	31,610
Benefits - Dispatcher 43	26,968	28,671	28,838	29,236	31,217	31,833
Benefits - Dispatcher 44	27,741	29,427	28,894	29,021	31,329	31,610
Benefits - Dispatcher 46	27,754	29,235	28,765	28,616	30,698	31,498
Benefits - Dispatcher P/T 47	1,544	1,389	1,466	1,449	1,770	4,816
Benefits - Dispatch P/T 48	1,334	1,390	1,445	1,373	1,076	4,593
Benefits - Overtime Dispatchers	1,479	2,003	2,046	2,294	1,239	3,500
Office & Operating Supplies	8,210	7,294	7,375	3,633	7,284	7,500
Dispatch Equip. Service Contract	23,906	33,372	39,207	44,786	47,284	49,000
Telephone		8,266				
Century Link - Dispatch	7,538		7,272	6,262	6,604	7,000
Access Fee						
Machinery & Equipment						
Total Dispatch	571,630	622,472	647,403	670,316	720,425	761,667

EUDL GRANT

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

TOTAL POLICE OPERATING EXPENDITURES	2,893,101	2,899,838	3,122,637	3,241,450	3,575,955	3,843,214
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CAPITAL EXPENDITURES

Spillman Software						
Patrol Vehicles (2)	121,671		122,000		309,617	170,000
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					
UTM Practice handguns/rifles	4,514			4,342		
Portable Radios						
Opticom	12,167		18,868			

CITY OF OTHELLO
2024 Expenditure Budget
General Fund 001

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
Building Retrofit to LED Lights			14,222			
Hand Guns	19,798					
Total Capital Expenditures	397,740	639	155,089	4,342	309,617	170,000

TRANSFERS

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

TOTAL POLICE NON-OPER EXPENDITURES	407,740	10,639	165,089	14,342	319,617	180,000
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GRAND TOTAL - LAW ENFORCEMENT	3,300,840	2,910,477	3,287,727	3,255,791	3,895,572	4,023,214
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FIRE DEPARTMENT**ADMINISTRATION**

Payments to LEOFF I Retirees	1,626	1,735	1,782	2,041	1,979	2,100
Benefits-LEOFF Retirees Medical	24,436	17,246	21,025	18,397	24,906	25,000
Benefits-LEOFF L. T. Care Ins.						
Total Administration	26,062	18,981	22,807	20,438	26,885	27,100

Office & Operating Supplies	159			223		
Building Repair & Maintenance	48	181	4,442		426	500
Grounds Maintenance						400
Adams County Fire District #5	308,769	328,273	384,604	412,333	444,495	475,609
Hydrant Usage						
Irrigation Water Services	731	748	678	724	750	750
Total Operations	309,708	329,202	389,724	413,279	445,670	477,259

CAPITAL EXPENDITURES

Fire Truck purchase			440,974		192,179	192,116
Generator						
City Fire Apparatus shop floor recoat & stripe		32,329				
Total	-	32,329	440,974	-	192,179	192,116

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	410,770	480,512	975,505	433,717	664,734	696,475
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PARKS & RECREATION**RECREATIONAL SERVICES & PROGRAMS**

Professional Services - PW						
Salary - Park & Rec Coordinator	64,612	56,065	48,415	52,350	69,284	71,661
Salary - Park & Rec Assistant	35,355	39,308	41,802	24,771	30,639	48,277
Salary - 50 Public Works Director	23,595	19,592	19,980	23,700	26,664	27,562
Salary - 51 Records Clerk	14,766	9,741	10,308	10,569	4,579	11,737
Salary - Second PW Clerk				10,055	12,613	11,456
Salary - 59 Maintenance	32,104	13,560	49,372	50,989	58,350	60,050
Salary - 60 Maintenance	48,845	53,991	59,788	60,834	60,353	63,628
Salary - 66 Seasonal (Zachary Salazar)				10,707		
Salary - 67 Seasonal (Kael Fuhrman)				5,529		
Overtime	8,933	469	6,194	14,245	12,910	18,000
Benefits - Park & Rec Coordinator	25,390	30,291	25,714	25,866	32,376	32,285
Benefits - Park & Rec Assistant	23,836	25,461	23,963	13,037	19,439	28,231
Benefits - 50 Public Works Director	9,082	7,605	7,514	7,592	8,638	8,676
Benefits - 51 Records Clerk	8,569	5,425	5,454	5,404	3,291	6,095
Benefits - Second PW Clerk	827	733	874	5,363	5,981	6,044
Benefits - 59 Maintenance	18,475	9,173	28,283	28,702	30,566	31,876
Benefits - 60 Maintenance	27,578	29,086	30,086	29,636	29,936	32,521
Benefits - 66 Seasonal (Zachary Salazar)				6,602		
Benefits - 67 Seasonal (Kael Fuhrman)				4,031		
Benefits - Miscellaneous	1,055	5,610	3,829		71	2,000
Overtime Benefits	1,933	106	1,264	2,812	2,488	2,000
Office & Operating Supplies	2,475	2,409	2,507	2,870	2,393	3,625
Safety Supplies	419	1,194	897	1,364	1,922	2,500
Uniforms	1,892	1,538	1,700	1,924	2,991	2,500
Hosting softball /State tournament						20,000
Fuel		941	7,933	11,050	9,306	13,000

CITY OF OTHELLO
2024 Expenditure Budget
General Fund 001

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
Small Equipment - Office	807	279	731	296	1,847	1,500
Small Tools & Equip. - Shop		72	2,084	1,929	2,726	2,000
Misc. Prof. Services				272	7,852	8,000
Prof Services - Labor					0	0
Prof Services - Engineering (Park)	217					
Telephone	2,251	1,582	1,165	1,850	1,737	1,900
Postage	224	83	15	75	656	200
Travel/Lodging/Meals/Mileage	2,326	2,268	883	2,287	1,071	2,500
Advertising	1,263	49	1,556	1,626	1,700	3,000
Ball Field Lighting (electricity)	13,143	2,886	9,882	9,740	24,804	23,000
Utilities - Shop Electricity	4,393	4,352	3,822	4,194	5,248	5,600
Utilities - Shop Natural Gas	1,634	2,287	2,128	2,939	3,632	3,900
Water/Sewer Use	1,265	1,623	1,768	1,366	1,222	1,500
Concessions Water/Sewer Usage	3,684	3,813	3,948	2,910	4,765	3,900
Office Equip. Rep. & Maint.	162		121	120	424	700
Shop Bldg Rep. & Maint.	350	1,091	4,595	12,673	9,551	16,000
Vehicle/equip Rep. & Maint.	5,536	5,752	12,738	12,991	13,691	14,000
Radio System Rep. & Maint.				101	0	0
Fees/Dues/Registration	335	160	139	1,088	706	1,175
Recreation Programs	3,736	3,129	6,826	13,414	339	5,400
City trips & Tours Travel expense			601	898		
Training	1,484	195	863	350		1,000
Miscellaneous Expenses	83	25,914	654	378	2,248	2,500
Prof. Svcs. - Boarddocs						150
SEEK Grant from AWC (Salaries)				96,686	0	0
SEEK Grant from AWC (Benefits)				8,268	0	0
SEEK Grant from AWC (Gen Exp)				270,121	3,691	0
Flag Football	15,869	6,318	15,793	31,065	43,744	18,100
Soccer	3,728	1,224	3,797	6,281	7,127	18,100
Little league	337	335		7,310	15,703	18,100
Hosted Baseball events	5,785		3,287	17,371	11,387	18,100
Total Recreation Services & Programs	418,354	375,708	453,272	918,601	590,660	674,049

RECREATIONAL POOL PROGRAM

Salaries - Lifeguards	68,743		68,364	85,388	108,149	111,000
Salary - Pool Manager	11,320		5,111	11,839	10,542	11,000
Salary - Asst. Pool Manager	7,007	146	7,551	8,434	7,705	8,000
Salary - Concessions/Admissions	14,115		17,153	21,273	11,167	12,000
Salary - Event Instructors						
Overtime						
Benefits (fica, medicare, L&I, Unemp)	8,866		9,003	10,400	14,667	11,000
Benefits - Pool Manager	1,253		764	1,791	1,139	1,000
Benefits - Asst. Pool Mgr.	801		991	1,432	873	1,000
Benefits - Concessions/Admissions	1,810		2,301	2,587	1,360	1,000
Benefits - Overtime						
Office & Operating supplies	1,535	1,780	2,296	3,119	1,067	2,000
Supplies - Safety	357	94	1,336	0	1,063	1,500
Pool Supplies - Chemicals	15,709		22,755	25,920	47,108	35,000
Staff Uniforms	2,321	111	2,343	1,797	4,472	5,000
Concession Supplies	4,948		4,869	7,676	0	0
Minor Equipment - pool programs			132		117	300
Telephone - Pool	700	759	1,193	1,465	1,166	1,350
Advertising	510	136	265	45	52	2,000
Miscellaneous	639	11	1,831	1,875	664	600
Training - Pool Staff	692	1,267	708	2,108	5,095	5,100
Total Pool Program	141,326	4,305	148,965	187,149	216,406	208,850

PARKS DEPARTMENT-CONCESSIONS

Salary - Park Concession	3,195		6,907	6,825	0	0
Benefits - Park Concession	410		843	823	0	0
Office & Operating - Park Prog	883	1,602	1,298	1,553	65	0
Supplies - Safety	342	107			273	0
Staff Uniforms			909			
Concessions supplies	7,711		3,731	3,089	8,450	0
Minor Equipment - Park Prog						
Miscellaneous	2,622		2,620		2,340	0
Park staff training						
Total Park Concessions	15,163	1,709	16,308	12,290	11,129	0

CITY OF OTHELLO
2024 Expenditure Budget
General Fund 001

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
PARKS DEPARTMENT-POOL FACILITIES						
Pool Maintenance Supplies	881	202	1,101	2,557	4,878	3,500
Small Tools & Equipment	450	114	413	149	1,539	1,000
Electricity	13,342	2,645	10,824	9,404	14,550	17,000
Cascade Gas	5,235	329	4,922	8,349	10,898	12,000
Water & Sewer-PAY to W/S	6,976		30,144	14,802	19,016	16,000
Pool EQ and Structure R&M	6,588	536	12,883	23,123	10,396	10,000
Pool Operating Permits & Fees	552	386	170	386	1,080	600
Annual Payment to Adams County	10,000	10,368	10,000	10,000	0	0
Total Pool Facilities	44,024	14,579	70,457	68,770	62,357	60,100
PARKS - FACILITIES						
Operating Supplies		980	442	1,158	1,161	900
Safety Supplies	190	82	819	4,845	600	1,200
Grounds Maintenance Supplies	402	79	414	19,191	6,674	400
Parks Small Tools & Equipment	1,493	693	723	944	2,611	1,500
Parks Travel			65	0	0	100
Park Restroom Rentals	395	4,120	1,635	6,935	16,789	2,500
Electricity - Parks & Facilities	21,923	22,211	22,049	21,783	24,149	23,000
Irrigation Expenses	18,298	16,986	16,990	30,076	43,626	30,000
Parks Water Usage	18,688	14,149	20,796	21,260	21,552	15,000
Grounds Maintenance	10,420	7,932	8,249	13,009	14,755	16,000
Walk path / Sidewalk Improvements	82			217	430	0
Park Equipment - Repairs & Maint	5,348	6,959	5,033	8,582	9,916	15,000
Park Structure Repair & Mtn.	15,164	16,387	11,263	15,267	18,319	20,000
Vandalism - Repair & Maint.	300	2,465	6,206	8,026	1,448	3,000
Vehicle Repair & Maintenance	2,659	348	609	1,074	9,339	12,000
Sprinkler System Maintenance	2,705	9,159	7,265	10,306	5,247	9,000
Miscellaneous			277	445	747	100
Parks Training\Education	425	250	528		80	1,000
Total Park Facilities	98,493	102,800	103,364	163,118	177,441	150,700
TOTAL PARK & REC OPER EXPENDITURES	717,359	499,102	792,367	1,349,928	1,057,993	1,093,699
PARK & REC CAPITAL EXPENDITURES						
Gas tank at PW						20,000
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)					164,916	
Building upgrades for Park & Rec				66,429	128	
Upgrade to pool buildings & lifeguard chairs				3,000		40,000
Pickleball courts (4 @ Lions)				1,894		30,000
Volleyball grass courts (4-6 @ Lions)				1,065		3,047
Parking & fencing @ Taggares park						80,000
Groundsmaster Toro 4010-D Cab T4 Compliant Diesel		108,858				
Cash registers (POS)						
Heat Exchange - Pool	53,373					
Backwash tanks sand replacement - pool	25,721					
Tennis Court						
Lane Ropes						
Trim Mower			5,005			
Life Jackets						
Total Capital Expenditures	79,094	108,858	5,005	103,236	165,045	173,047
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
GRAND TOTAL - PARKS & RECREATION	796,454	607,959	797,372	1,453,164	1,223,037	1,266,746

CITY OF OTHELLO
2024 Expenditure Budget
General Fund 001

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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PLANNING & BUILDING DEPARTMENT**PLANNING DEPARTMENT**

Salary - City Planner (100%)	89,894	94,684	97,828	110,210	115,169	122,000
Salary - Secretary (50%)	23,537	25,316	15,659	21,587	26,877	30,156
Salary - Engineer	26,204					
Salary - Engineer Tech	11,603					
Benefits - City Planner (100%)	35,148	36,774	36,059	37,453	38,940	40,687
Benefits - Secretary (50%)	13,309	14,656	11,754	12,186	14,212	15,162
Benefits - Engineer	9,549	8				
Benefits - Engineer Tech	5,164	7				
Office & Operating Supplies	846	45	18	375	0	500
Small Equipment	717			41	0	200
Prof. Serv. - Planning	3,000		1,000	2,000	0	3,000
Prof. Serv. - Planning/engineering (City)						
Prof. Serv. - Maps, Aerial Photos						
Prof. Serv. Engineering - Plat/Plan Review (Bill Back)						
Commerce - Residential Capacity Grant		20,120	4,880			
Commerce - Economic Development Project					58,333	0
Commerce - HAPI grant				7,430	1,230	16,340
Comprehensive Plan update						30,000
Postage	301	1	7	412	209	200
Telephone	1,594	1,800	1,864	1,544	1,993	2,200
Travel/Lodging/Meals/Mileage	4,626	1,124	1,085	2,571	2,237	5,000
Advertising-Legals						
Planning Education\Conferences	355	350	995	695	1,342	1,500
Dues & Fees	210	465	1,024	768	868	950
Permit Tracks			16,230	16,230	16,230	17,500
Total Planning Department	226,058	195,351	188,404	213,502	277,640	285,395

BUILDING DEPARTMENT

Salary - Building Official (0%)						
Salary - Secretary (50%)	23,538	25,316	15,660	21,587	26,877	30,156
Salary - Buiding Inspector	64,052	68,287	69,279	70,895	73,559	76,556
Benefits - Building Official (0%)						
Benefits - Secretary (50%)	13,294	14,642	11,741	12,166	14,191	15,162
Benefits - Building Inspetor	29,766	31,109	30,591	30,548	31,752	33,131
Office & Operating supplies	276		821	236	0	500
Publications & Code Books	853	84		595	505	500
Fuel			95	1,164	1,106	1,300
Small Equip. Purchases			37			
Prof. Svcs - Engineering						
Prof. Svcs - Permit Center						
SAFEBUILT - School Charges						
SAFEBUILT - Other City Charges						
Postage	583	464	188	238	358	400
Dues & Fees	364	255	215	470	340	460
Building Education\Conferences	985	800	1,128	1,200	1,255	2,000
Truck for Building Inspector			35,423			
Total Building Department	133,711	140,957	165,178	139,100	149,944	160,165

GRAND TOTAL - PLAN & BLDG DEPARTMENT	359,769	336,307	353,582	352,602	427,584	445,560
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LIBRARY**OPERATING EXPENSES**

MCL Payment (Revs from ACLD)						
Bldg. Repair & Maintenance	3,925	18,599	318	838	3,371	2,000
Library Roof						
Operating Total	3,925	18,599	318	838	3,371	2,000

LIBRARY EXPENDITURES TOTAL	3,925	18,599	318	838	3,371	2,000
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Payroll Clearing		(500)	(2,031)	3,477		
Payroll Liabilities					396	

TOTAL GENERAL FUND OPER EXPENDITURES	4,919,771	4,938,958	5,540,065	6,323,959	6,697,140	8,444,406
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TOTAL GEN FUND NON-OPER EXPENDITURES	680,162	535,247	775,025	161,387	867,701	863,559
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GRAND TOTAL GENERAL FUND	5,599,933	5,474,205	6,315,090	6,485,346	7,564,842	9,307,965
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CITY OF OTHELLO
2024 Revenue Budget
STREET FUND 101

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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STREET FUND REVENUES

BEGINNING FUND BALANCE	708,624	592,071	854,194	1,004,285	1,075,836	998,496
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TAXES

Local Retail Sales Tax (50% split with Gen)	795,989	995,280	1,027,716	999,104	1,024,171	1,050,000
Property Tax						
Total Taxes	795,989	995,280	1,027,716	999,104	1,024,171	1,050,000

LICENSES & PERMITS

Right-of-Way Usage Permits	11,225	2,695	3,564	2,200	3,220	2,000
Curb Cutting Permits						
Total Licenses & Permits	11,225	2,695	3,564	2,200	3,220	2,000

INTERGOVERNMENTAL

WSDOT Walk/bike Path Loop						
HAWK Main Street Safety Project		62,416	527,084	152,724	4,488	
Disaster Grants - Public Assistance						
Safe Routes To School programs (WaDOT) Ash		5,308		686,628	59,735	
Safe routes to School (WaDOT) Scootney & 14th				10,684	282,691	
QUADCO - Local Road Safety Plan Update						50,000
Transportation Improvement Board (14th)						
TIB 1st (26-Spruce)						
TIB 1st (proj combined above)						
TIB LED St light conversion						
Multimodal Transportation	11,449	11,376	11,410	11,492	11,582	11,526
M.V. Fuel Tax - City Streets	164,336	143,766	151,949	153,754	155,030	154,166
M.V. Appropriations (ESSB 5987)	10,018	9,954	9,984	10,055	10,135	10,086
Road Tax - Lieu of Property Tax				103,593		
Adams Co Trans Project	91,489	94,745	94,135		0	45,000
Safe Routes to school programs (OSD) (Ash)						
Reimbursement						
Total Intergovernmental	277,291	327,565	794,562	1,128,930	523,662	270,778

Charges for Services

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

MISCELLANEOUS:

Investment Interest	4,376	3,339	871	7,585	40,182	35,000
Street Rep/Water & Sewer		34				
Insurance Claims					12,033	0
Other Misc. Street Rev	3,613		26		533	1,000
Sale of Equip/Salvage					59,719	0
Prior Year(s) Corrections						
Total Miscellaneous	7,990	3,373	897	7,585	112,468	36,000

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
2024 Revenue Budget
STREET FUND 101

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 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 Enfrcmnt Allocation						
Public Works Allocation (Park & Rec)						
Public Works Allocation (Water)						
Public Works Allocation (Sewer)						
TRS - from Fund 310						
Total Transfers	-	-	-	-	-	-
TOTAL STREET REVENUES	1,095,996	1,331,396	1,827,755	2,137,819	1,663,520	1,359,278
TOTAL AVAILABLE REVENUES	1,804,620	1,923,467	2,681,949	3,142,104	2,739,356	2,357,774

CITY OF OTHELLO
2024 Expenditure Budget
STREET FUND 101

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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STREET FUND EXPENDITURES

ROAD & STREET

Supplies - Patching	1,926		2,445		2,550	5,500
Asphalt / Crack / Chip Sealing		30,776	-	71,282	21,600	25,000
Street Repairs	427	2,279	14	3,465	5,581	5,000

STORM DRAINS

Storm Drains Repair & Maintenance	1,971		1,326	832	228	8,000
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SIDEWALKS

Sidewalk Repair & Maint	10,592	13	4,003	2,067	3,380	10,000
Curb and Gutter Repair & Maint			8,602	-	9,899	10,000

STREET LIGHTS ELECTRICITY

	100,305	96,937	95,208	61,036	104,647	105,000
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TRAFFIC CONTROL

Paint & Stripping Supplies	43,042		2,668	4,395	41	30,000
Traffic Signal Repair Supplies	842	3,885	1,294	965	1,834	3,500
Traffic Control Signs	42	3,914	11,874	5,422	9,250	9,000
Traffic Lights Repair & Maintenance	5,679	2,604	1,257	5,393	1,832	20,000

SNOW & ICE CONTROL

Sand, Salt, Chemicals	8,284	466	10,550	2,380	10,522	11,000
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STREET CLEANING

Sweeper Maintenance				852	4,227	5,000
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ROADSIDE

Weed & Debris Removal	21,681	19,854	13,145	22,595	6,619	35,000
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Street Operations Total	194,790	160,728	152,387	180,685	182,210	282,000
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STREET ADMINISTRATION

Office & Operating Supplies	3,181	2,281	2,342	1,896	2,344	3,500
Grant Writer - Professional services (1/4)	16,383	16,258	18,694	13,883	13,835	15,000
Admin & Overhead - Professional Services						
State Audit						
Postage	115	48	197	52	64	300
Travel/Lodging/Meals/Mileage	347	468	107	63	-	1,000
Advertising - Legal Publications		532	1,690	439	1,850	1,000
Streets Training & Education	156			-	485	1,000

Street Administration Total	20,182	19,587	23,031	16,333	18,579	21,800
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TOTAL STREET OPER. EXPENDITURES	194,790	160,728	152,387	180,685	182,210	282,000
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TOTAL STREET NON-OPER. EXPENDITURES	20,182	19,587	23,031	16,333	18,579	21,800
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TOTAL STREET EXPENDITURES	214,972	180,316	175,418	197,018	200,789	303,800
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WCIA - Auto						
WCIA - Liability					12,699.78	16,792.58
WCIA - Property					1,968.98	890.84
Salary - 50 Public Works Director	23,595	19,592	19,980	23,700	26,664	27,562
Salary - 51 Records Clerk	14,767	9,741	10,308	10,569	4,579	11,737
Salary - 52 Maintenance	27,511	15,982	49,390	50,935	57,579	61,816
Salary - Second PW Clerk				10,055	12,613	11,457
Salary - 54 Maintenance	58,066	55,947	49,671	51,162	50,101	64,228
Salary - 55 Maintenance						
Salary - 56 Maintenance						
Salary - 57 Maintenance						
Salary - 58 Maintenance						
Salary - 59 Maintenance						
Salary - 60 Maintenance						
Salary - 62 Seasonal	19,028	25,768	13,896	32,565	11,817	29,064
Salary - 63 Seasonal	19,639	26,594	21,711	38,633	6,823	29,064
Salary - 64 Seasonal	17,205	36,815	34,474	37,067	-	-

CITY OF OTHELLO
2024 Expenditure Budget
STREET FUND 101

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
Salary - 65 Seasonal	7,657	13,339	12,160	17,155	13,932	29,064
Salary - 61 Maintenance						
Salary - Grant Administrator			19,315	17,319	19,986	20,671
Salary - IT Specialist				4,285	6,150	6,912
Salary - Engineer	26,204					
Salary - Engineer Tech	11,603					
Overtime	6,437	2,187	6,583	9,302	11,936	13,500
Benefits - Miscellaneous	2,070	2,647	462	1,869	9,084	3,000
Benefits - 50 Public Works Director	9,086	7,813	7,741	7,627	8,844	8,676
Benefits - 51 Records Clerk	8,574	5,460	5,454	5,404	3,290	6,095
Benefits - 52 Maintenance	14,177	9,767	28,341	28,294	28,741	32,195
Benefits - Second PW Clerk				5,398	5,981	6,044
Benefits - 54 Maintenance	28,921	30,022	28,149	28,230	24,219	32,629
Benefits - 55 Maintenance				296		
Benefits - 56 Maintenance				173		
Benefits - 57 Maintenance						
Benefits - 58 Maintenance						
Benefits - 59 Maintenance				173		
Benefits - 60 Maintenance			199	173		
Benefits - 62 Seasonal	13,940	17,272	8,865	21,158	1,424	1,800
Benefits - 63 Seasonal	13,779	17,468	13,362	23,786	851	1,800
Benefits - 64 Seasonal	13,441	25,431	23,681	23,545	-	-
Benefits - 65 Seasonal	5,765	8,726	6,867	10,880	1,672	1,800
Benefits - 61 Maintenance	40			518		
Benefits - Grant Administrator			8,011	7,133	8,185	8,497
Benefits - IT Specialist				2,241	2,900	3,100
Benefits - Engineer	9,550	8				
Benefits - Engineer Tech	5,164	7				
Overtime Benefits	1,332	695	170	1,829	2,268	1,800
Office Supplies	2,056	797	1,333	1,314	1,400	1,300
Shop Operating Supplies	3,379	13,365	12,287	9,127	8,175	4,000
Equipment Maintenance Supplies	249	10				
Safety Supplies	408	907	571	2,547	1,796	1,000
Uniforms	1,562	1,433	1,706	2,046	3,582	1,700
Fuel	9,376	4,009	7,868	11,083	9,451	10,500
Small Equipment - Office	1,812	175	680	3,542	7,458	2,500
Small Tools & Equip. - Shop	2,865	689	5,404	4,244	58,415	3,500
Prof. Services	40	2,695	440	20	19,501	7,500
Prof. Services - Labor						
Prof. Services - Engring	7,872	11,623	3,528		-	10,000
QUADCO - Local Road Safety Plan Update						50,000
Telephone	2,791	2,631	2,390	2,277	2,753	3,000
Travel/Lodging/Meals/Mileage	473	14	149	88	284	600
PW Advertising	890	180			372	900
Utilities - Shop Electricity	4,393	4,352	3,822	4,194	5,248	5,600
Utilities - Shop Natural Gas	1,634	2,287	2,128	2,939	3,632	3,400
Water/Sewer Use	1,265	1,623	1,768	1,366	1,222	1,100
Office Equip. Rep. & Maint.	140		655	120	805	500
Shop Bldg Rep. & Maint.	3,565	2,462	6,537	11,759	11,646	12,500
Vehicle/equip Rep. & Maint.	6,792	8,746	15,090	9,007	16,179	16,000
Radio System Rep. & Maint.			-	101		
Fees/Dues/Registrations	503	688	325	750	385	500
Miscellaneous Expenses			314	281	686	600
Contracted Labor - Coyote Ridge						
Prof. Svcs. - Boarddocs	584	584	584	584	584	585
Central Services - Salary	69,354	75,227	64,521	61,841	66,359	
Central Services - Benefits	24,912	26,177	20,878	18,838	19,860	
Central Services -Office & Operating Supplies	1,904	1,330	3,314	3,094	4,600	
Central Services - Professional Services	31,767	32,150	39,343	37,961	39,667	
PUBLIC WORKS EXPENDITURES						
Total PW Operations	538,138	525,432	564,425	660,595	618,369	567,479
Engineering						
Salary - Engineer		50,344	52,020	53,876	56,301	60,000
Salary - Engineer Tech		33,017	37,682	32,115	32,878	33,074
Salary - Engineer Tech 2						30,000

CITY OF OTHELLO
2024 Expenditure Budget
STREET FUND 101

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
Benefits - Engineer		17,255	16,870	16,735	17,377	18,331
Benefits - Engineer Tech		13,694	14,146	12,266	13,233	13,676
Benefits - Engineer Tech 2						10,000
Office & Operating supplies		3,027	13,617	2,022	916	2,500
Fuel		786	182	391	444	400
Small Equipment		-	1,151	939	77	16,550
Travel/Lodging/Meals/Mileage		139		128	221	1,400
Education\Conferences		190	567	512	1,295	1,200
Dues & Fees		-		-	-	2,200
Total Engineering	-	118,452	136,235	118,983	122,741	189,331
TOTAL OPERATIONS	538,138	643,884	700,660	779,578	741,111	756,810
Property Purchase		3,212				
New Network Switch						
Compute support contract					0	3,600
Domain Controller		580				
City Hall Routing Network-RE-IP				5,762		
Network support contract (see above)						
New phone system		22				9,000
Server Room			6,972	298		
Exchange Migration into the cloud	15,857					
PC 365 Lic	5,304					
Daihatsu truck	528	1,141				28,000
Tilt deck trailer			2,886	2,878	-	15,000
Loader				58,434		73,333
Service Truck	53,352			27,232	31,381	54,000
Beautification Committee						
Chip Seal/Seal Coat					110,911	200,000
Pavement Surface Condition Rating						
Camera System (/5)						
UPS network infrastructure	5,278					
GPS equipment		23,591				
ADA review						
Engineering to PW					16,185	2,565
VM Server Replacement					23,000	-
Property Development	7,687					
14th Ave proj Sewer loan rpmt	102,410					
Crack seal				146,177		150,000
Stop solution at 14 & Scootney						75,000
Traffic signal repair supplies						6,500
Gas tanks at PW	1,305					20,000
Steel Lean-2 on West of PW Bldg						91,667
65' Aerial boom manlift				3,267	64,909	
Backhoe Hammer				1,898	203	
Backhoe Bucket				1,065		
Traffic calming measures					47,614	
SR 24 Industrial Area						
Safe Routes to school (Scootney & 14th)				10,900	264,540	
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	198,971	87,795	648,729	933,196	558,744	728,665
TRANSFERS						
Fund 310 / Complete streets proj						100,000
Virtual Servers (Trs to savings 1 of 2)						
PW Vehicle Equip. Reserve (110)						
Gen'l Fund Cost Allocation					-	143,329
PWTF - Broadway Reconstruction	30,379	30,233	30,087	29,941	29,795	29,649
Gen'l Fund - Computer Services						
PWTF - SR 24 Industrial Area						
Main Street Reconstruction Bonds	125,021	123,834	122,772	126,535	124,410	122,125
Transfer Total	155,400	154,067	152,859	156,476	154,205	395,102
TOTAL PUBLIC WORKS EXPENDITURES	892,508	885,746	1,502,247	1,869,250	1,454,059	1,880,578
GRAND TOTAL STREETS	1,107,481	1,066,062	1,677,665	2,066,268	1,654,848	2,184,378

CITY OF OTHELLO
2024 Expenditure Budget
STREET FUND 101

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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CITY OF OTHELLO
2024 Revenue & Expenditures
FUND 195 - Transportation Improvement Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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REVENUES

Beginning Fund Balance	173,789	20,354	319,469	81,268	418,202	142,416
Transportation Benefit District Tax	372,681	467,930	483,592	470,094	481,877	470,000
TIB (Lee Rd Reconstruction Project)	531,660	58,882				
Stop sign study (Quadco)		14,408	8,658			
Investment Interest				1,829	7,584	7,000
Misc Rev				38,466		
Received from closed TBD 695						
TOTAL REVENUES	1,078,130	561,573	811,720	591,657	907,664	619,416

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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EXPENDITURES

Professional services - Audit						
Professional services - Insurance						
Capital project engineering						
TIB - Lee Rd Engineering	75,845					
Chip seal / Seal coat					564,252	400,000
Capital project construction	280,546	74,907	578,550	23,455		
TIB - Lee Rd Construction	551,384					
Olympia (Sandhill)						
Columbia (Sagestone 8)						
Stop sign study (Quadco)		17,198	1,901			
Main St Bond (pmt assistance)	150,000	150,000	150,000	150,000	150,000	150,000
TIB N Broadway reconstruction proj						
Safe Routes to school (Scootney & 14th)						
TOTAL EXPENDITURES	1,057,776	242,104	730,451	173,455	714,252	550,000
ENDING FUND BALANCE	20,354	319,469	81,268	418,202	193,412	69,416

CITY OF OTHELLO
2024 Revenue
ARPA 119 (AMERICAN RESCUE PLAN ACT)

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
<u>REVENUE</u>						
Beginning Fund Balance			-	1,129,611	1,912,953	488,573
ARPA Funds			1,171,611	1,171,610		
RCO Grant - Mower 5910 (\$160K/Grant \$75K+Match \$85K)						
Investment Interest				15,550	59,299	
Assessment Interest						
Assessment Principal						
Prior Year(s) Corrections						
Revenues	-	-	1,171,611	1,187,160	59,299	-
Total Revenue & Beginning Fund Balance	-	-	1,171,611	2,316,771	1,972,252	488,573

CITY OF OTHELLO
2024 Expenditures
ARPA 119 (AMERICAN RESCUE PLAN ACT)

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
<u>EXPENDITURES</u>						
Othello Holiday Committee			12,000			
CH HVAC					119,184	130,000
Gang Intervention/Mentoring				15,000	12,500	30,000
Saddle Mountain Amateur Radio Club			30,000		1,000	
Axon					65,336	
ALPR x8 per year with storage					24,670	
Police Body Cameras/Fleet						
City Hall Remodel				61,691	182,316	
FD Equipment (Breathing Aps)					187,242	
Road Grader				100,000		
Council Streaming				16,352	116,929	
Othello Food Bank (\$30K '22 / \$30K '23)				30,000	30,000	
Playground (was \$600,000)					269	-
Taggares Park restroom					100,000	
Lions Park proj / Extra for area prep					-	
Asphalt at Lions Pk					-	
Mower 5910 (\$160K/Grant \$75K+Match \$85K)					171,470	85,000
Media Equipment						
Sports Equipment						
Lions park sound system					8,843	
Musco sports lighting for Lions Park					4,328	
Volleyball grass courts (4-6 @ Lions)						453
ABI (brush ball fields)						55,000
Security Cameras (all facilities)				166,138	294,971	
Surveillance Cameras at Lions Park (PD)				14,638		
Trs Out (103) - Park Conectivity trail match					100,000	
Trs Out (104) - Lions Basketball Court project match					177,000	
Trs Out (104) - Kiwanis Spray Park, Lighting & Walking Trails						158,120
Total Expenditures	-	-	42,000	403,819	1,596,058	458,573
Ending Fund Balance	-	-	1,129,611	1,912,953	376,194	30,000

**CITY OF OTHELLO
2024 Revenue
TOURISM FUND 114**

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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REVENUE

Beginning Fund Balance	44,430	39,769	46,966	63,454	63,424	54,266
Hotel/Motel Tax	48,153	45,821	66,146	69,283	72,423	65,000
Interest Revenues	686	357	142	344	1,017	1,000
Prior Year(s) Corrections						
Total Revenue	48,839	46,178	66,288	69,627	73,440	66,000
Total Revenue & Beginning Fund Balance	93,269	85,947	113,255	133,081	136,863	120,266

**CITY OF OTHELLO
2024 Expenditures
TOURISM FUND 114**

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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EXPENDITURES

Othello Community Museum	800	-	900		-	1,500
Othello Holiday Committee	700	700	3,000	4,100	4,686	10,000
Chamber of Commerce	13,600	11,600	11,800	12,900	13,486	16,500
Old Hotel	6,000	5,100	5,300	6,400	-	6,500
Rodeo	9,000	2,139	7,900	9,000	9,586	15,500
All City Car Classic	2,500	1,940	2,300	3,400	2,836	3,500
Othello Fair Association	6,000	5,100	5,300	6,400	6,986	11,500
Sandhill Crane Festival	9,400	8,000	8,200	9,300	9,886	11,000
Caboose Project						
Coulee Corridor Project	1,100	900	1,100	1,957	1,536	1,200
Othello Mexican Soccer						
Latino State Championship	2,900	2,203	2,500	3,600	4,186	
Othello Barracudas Swim Team						
Distinguished Young Women						
Othello Rod & Gun Club	1,500	1,300	1,500	2,600	3,186	3,000
Christmas firework display				10,000	10,000	10,000
Total Expenditures	53,500	38,982	49,800	69,657	66,374	90,200
Ending Fund Balance	39,769	46,965	63,455	63,424	70,489	30,066

CITY OF OTHELLO
2024 Revenue
REAL ESTATE EXCISE TAX FUND 335

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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REVENUE

Beginning Fund Balance	63,052	45,205	101,821	230,334	324,956	151,673
1/4% Local R.E Excise Tax	77,222.49	81,404	138,835	111,522	116,420	120,000
Investment Interest	222	211	91	195	1,467	150
Other (Park Plane)						
Revenues	77,444	81,615	138,926	111,718	117,887	120,150
Total Revenue & Beginning Fund Balance	140,497	126,820	240,747	342,052	442,843	271,823

CITY OF OTHELLO
2024 Expenditures
REAL ESTATE EXCISE TAX FUND 335

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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EXPENDITURES

Repair & Maintenance (Park Plane)						
CH Remodel			10,412	17,096	1,459	
Library Electrical upgrade	19,354					
Camera system	42,987	-	-			
Taggares Park Restroom					205,506	
Picnic Shelters (Replae 2 @ Lions + 1 Taggares)					-	60,000
BBQ's @ Taggares, Lions & Kiwanis parks					8,339	
Upgrades @ Parks @ Rec Bldg					19,858	30,142
Shelters (Lions/one large)						30,000
Rebuild of power for shelter (Lions)						75,000
Central restrooms remodel (Lions)						65,000
Conduit & J boxes for Lions park trail lights						
St lighting Beautification Project	32,952	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	95,292	25,000	10,412	17,096	235,163	260,142
Ending Fund Balance	45,205	101,820	230,335	324,956	207,680	11,681

CITY OF OTHELLO
2024 Revenue
COMPLETE STREETS PROJECT FUND 310

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
Beginning Fund Balance	-	-	-		402,090	210,090
Complete Streets Project				400,000		
Adams County Main St. Reimb.						
Investment Interest				2,090	10,568	2,000
G.O. Bond Proceeds						
Trs-In Strt Rsv Fund 110						
Trs-In Utility Tax Fund 140						
Trs-In Street Fund 101/complete streets proj						100,000
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	10,568	102,000
Interest Earnings						
Interest	-	-	-	-	-	-
Total Revenue	-	-	-	402,090	10,568	102,000
Total Revenue & Beginning Fund Balance	-	-	-	402,090	412,658	312,090

CITY OF OTHELLO
2024 Expenditures
COMPLETE STREETS PROJECT FUND 310

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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					181,771	300,000
Lions Park - Parking Lot Exten.						
Construction-Beautification						
Change Order #4						
Retainage						
TRS out - to 101						
Total Expenditures	-	-	-	-	181,771	300,000
Ending Fund Balance	-	-	-	402,090	230,887	12,090

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CITY OF OTHELLO
2024 Revenues & Expenditures
PWTF BROADWAY 2006 DEBT SERVICE FUND 220

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
<u>REVENUES</u>						
BEGINNING BALANCE	-	-	-	-	-	-
Interest Revenue						
TRS-Strt\1989 PWTF Loan						
TRS-Strt\2000 PWTF Loan	30,379	30,233	30,087	29,941	29,795	29,649
TOTAL REVENUES -PWTF BRDWY	30,379	30,233	30,087	29,941	29,795	29,649
<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	1,168	1,022	876	730	584	438
TOTAL 2006 Broadway PWTF Loan	30,379	30,233	30,087	29,941	29,795	29,649
TOTAL EXPENDITURES - PWTF BRDWY	30,379	30,233	30,087	29,941	29,795	29,649
ENDING FUND BALANCE	-	-	-	-	0	-

CITY OF OTHELLO
2024 Revenues & Expenditures
2010 Bond - Main Street Construction Project Fund 225

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 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	150,000
TRS-in Street Fund 101	125,021	123,834	122,772	126,535	124,357	122,125
TOTAL REVENUES - MAIN STREET	275,021	273,834	272,772	276,535	274,357	272,125
<u>EXPENDITURES</u>						
G.O. Bond Principal Pmt	190,000	195,000	200,000	210,000	215,000	220,000
G.O. Bond Interest Pmt	84,551	78,364	72,302	66,065	58,857	51,625
Administrative Fees	470	470	470	470	500	500
Advanced Refunding Escrow - Debt Service Principal						
TOTAL	275,021	273,834	272,772	276,535	274,357	272,125
TOTAL EXPENDITURES - MAIN STREET	275,021	273,834	272,772	276,535	274,357	272,125
ENDING FUND BALANCE	-	-	-	-	-	-

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CITY OF OTHELLO
2024 Revenue Budget
WATER FUND 401

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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WATER DEPARTMENT REVENUES

Beginning Fund Balance	60,572	42,608	761,964	186,836	1,699,946	1,407,842
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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			
Comm - Water Conservation System						499,550
DoH - Water Supply study						
DoH - Wtr System Consoldation Studies (8)						
DoH DWSRF Loan - 3.5 MG Standpipe Reservoir			1,951,932			
DOE - ASR Pilot Testing (2)	102,019	188,348	272,262	335,805	55,535	
DOE - Truman Property Soil & Groundwater Sampeling			35,218			
TIB 1st (26-Spruce)						
CERB - Planning Grant	50,000					
Commerce Approp - Well #10 Drilling & Pump Station		434,897			535,103	
Commerce Leg approp for ASR Phase 2			102,467	296,733	16,056	
Comm - Othello Regional Water Plan						399,640
DOH Appropriation - Well #10 Drilling & Pump Station		570,312	779,887			
Total Grant Revenue	152,019	3,354,458	3,179,266	632,538	606,694	899,190

WATER SALES

Water Sales	3,437,885	3,548,738	3,788,030	3,651,971	3,883,276	3,793,675
Other Sales					1,000	-
Tank Water						
Water Connection Fees	27,158	41,182	33,752	26,164	21,531	24,000
Gen Facility Charges	71,725	112,010	73,180	49,200	47,740	53,000
Latecomers Agmt. Chgs.	113					
Misc Water Operations	48	1,380		6,026	4,557	2,000
City Water Usage	32,130	24,697	42,013	45,572	49,504	40,000
Miscellaneous Fines & Penalties	37,048	12,479	4,738	33,215	33,090	33,000
Total Charges for Services	3,606,107	3,740,486	3,941,713	3,812,148	4,040,697	3,945,675

MISCELLANEOUS REVENUES

Investment Interest	2,814	489	1,293	6,473	51,659	40,000
Ins. Claim Recoveries						
Tractor Use by Streets						
Hydrant Use by Fire Dept						
Cashier's Over/Short						
Sale Salvage - Water						
Misc Other Water Rev			815	5,251	2,621	1,000
Interfund loan from Sewer Reserve (Interim for Well #3)						
Insurance Recoveries						
Prior Year(s) Corrections						
Total Miscellaneous Revenues	2,814	489	2,107	11,724	54,280	41,000

OTHER REVENUES

Trs-In/Fund 001 Hydrant Costs	13,900	13,902	14,670	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	-				-	-
Trs -In/Fund 107 VFD						
Total Transfers	13,900	13,902	14,670	14,670	14,670	14,670

Total New Water Revenues	3,774,841	7,109,335	7,137,755	4,471,080	4,716,342	4,900,535
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TOTAL AVAILABLE FUNDS	3,835,413	7,151,942	7,899,719	4,657,916	6,416,287	6,308,377
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CITY OF OTHELLO
2024 Revenue Budget
WATER FUND 401

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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CITY OF OTHELLO
2024 Expenditure Budget
WATER FUND 401

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
<u>WATER DEPARTMENT EXPENDITURES</u>						
WATER ADMINISTRATION						
WCIA - Auto					\$ 17,403	\$ 23,012
WCIA - Liability					\$ 33,140	\$ 18,313
WCIA - Property						
Salary - 50 Public Works Director	\$ 23,595	\$ 29,379	\$ 29,970	\$ 35,551	\$ 39,995	\$ 41,343
Salary - 51 Records Clerk	\$ 14,767	\$ 14,611	\$ 15,462	\$ 15,854	\$ 6,869	\$ 17,605
Salary - 53 Maintenance	\$ 63,278	\$ 65,009	\$ 67,168	\$ 66,108	\$ 71,136	\$ 73,624
Salary - 56 Maintenance	\$ 58,783	\$ 63,687	\$ 65,897	\$ 53,064	\$ 78,934	\$ 80,620
Salary - 61 Maintenance	\$ 50,310	\$ 20,416	\$ 63,901	\$ 64,677	\$ 81,645	\$ 83,220
Salary - Second PW Clerk				\$ 15,083	\$ 18,920	\$ 17,185
Salary - Maintenance					\$ 57,121	\$ 71,824
Salary - Utility Billing Clerk (1/3)	\$ 19,015	\$ 20,118	\$ 20,776	\$ 21,192	\$ 21,900	\$ 22,914
Salary - Trisha T (1/3)	\$ 11,362	\$ 12,191	\$ 12,052	\$ 12,221	\$ 12,900	\$ 13,405
Salary - Grant Administrator			\$ 19,315	\$ 17,319	\$ 19,986	\$ 20,671
Salary - IT Specialist				\$ 4,286	\$ 6,150	\$ 6,912
Salary - Engineer	\$ 26,204					
Salary - Records Scanner	\$ 11,603	\$ 3,069				
Overtime	\$ 7,626	\$ 5,336	\$ 8,379	\$ 10,063	\$ 20,027	\$ 25,000
Benefits - Miscellaneous	\$ 699			\$ 1,080	\$ 53	
Benefits - 50 Public Works Director	\$ 9,083	\$ 11,379	\$ 11,195	\$ 11,301	\$ 13,141	\$ 13,014
Benefits - 51 Records Clerk	\$ 8,574	\$ 8,132	\$ 8,104	\$ 8,107	\$ 4,986	\$ 9,142
Benefits - 53 Maintenance	\$ 30,785	\$ 31,533	\$ 31,736	\$ 30,611	\$ 33,418	\$ 34,323
Benefits - 56 Maintenance	\$ 29,982	\$ 31,306	\$ 31,732	\$ 28,376	\$ 34,611	\$ 35,584
Benefits - 61 Maintenance	\$ 27,804	\$ 10,145	\$ 30,398	\$ 30,627	\$ 34,599	\$ 36,052
Benefits - Second PW Clerk				\$ 8,045	\$ 8,971	\$ 9,067
Benefits - Maintenance					\$ 25,177	\$ 33,998
Benefits - Utility Billing Clerk (1/3)	\$ 9,857	\$ 10,275	\$ 10,143	\$ 10,114	\$ 10,591	\$ 10,593
Benefits - Trisha T (1/3)	\$ 7,825	\$ 8,186	\$ 8,025	\$ 8,029	\$ 8,430	\$ 8,936
Benefits - Grant Administrator			\$ 8,010	\$ 7,133	\$ 8,185	\$ 8,497
Benefits - IT Specialist				\$ 2,240	\$ 2,899	\$ 3,100
Benefits - Engineer	9,550	\$ 8				
Benefits - Records Scanner	5,164	\$ 276				
Overtime Benefits	\$ 1,673	\$ 1,176	\$ 1,691	\$ 1,944	\$ 3,735	\$ 3,828
Office & Operating Supplies	\$ 7,107	\$ 6,085	\$ 10,853	\$ 15,779	\$ 12,789	\$ 16,000
Safety Supplies	\$ 396	\$ 1,180	\$ 1,259	\$ 2,225	\$ 3,075	\$ 5,000
Uniforms	\$ 1,562	\$ 1,312	\$ 1,706	\$ 2,010	\$ 2,764	\$ 1,500
Fuel	\$ 6,907	\$ 3,905	\$ 7,559	\$ 11,050	\$ 9,892	\$ 14,750
Small Tools & Equipment	\$ 880	\$ 68	\$ 2,983	\$ 2,968	\$ 2,392	\$ 3,500
Small Equipment - Office	\$ 1,050	\$ 161	\$ 132	\$ 2,892	\$ 1,730	\$ 3,500
Small Tools & Equip. - Shop	\$ 378	\$ 723	\$ 1,542	\$ 674	\$ 25,731	\$ 3,500
Grant Writer - Professional services	\$ 16,383	\$ 16,258	\$ 18,694	\$ 13,883	\$ 12,517	\$ 15,000
Prof. Services	\$ 8,706	\$ 1,651	\$ 6,441	\$ 5,805	\$ 33,889	\$ 50,000
Prof. Services - Wtr System Plan update					\$ 2,906	\$ 135,000
On-Line Payment Costs	\$ 5,826	\$ 7,175	\$ 8,791	\$ 9,199	\$ 10,651	\$ 9,000
Prof. Services - Engring	\$ 8,899	\$ 12,500	\$ 2,290	\$ 17,324	\$ 12,533	\$ 20,000
Water Utilities - Professional Services - PW						
Central Services - Professional Services - G						
Postage	\$ 5,463	\$ 4,880	\$ 5,032	\$ 5,158	\$ 6,598	\$ 6,900
Telephone	\$ 2,790	\$ 2,996	\$ 2,550	\$ 2,277	\$ 2,753	\$ 3,000
Water Travel	\$ 2,056	\$ 636	\$ 403	\$ 237	\$ 432	\$ 6,000
Water Utility Tax 10%	\$ 353,693	\$ 370,331	\$ 389,497	\$ 373,230	\$ 395,810	\$ 394,568
Advertising - Legal Notices	\$ 2,061	\$ 501	\$ 73	\$ 470	\$ 622	\$ 1,000
Water Revenue Tax	\$ 168,510	\$ 176,316	\$ 186,988	\$ 178,635	\$ 189,846	\$ 160,000
Utilities - Shop Electricity	\$ 4,393	\$ 4,352	\$ 3,822	\$ 4,194	\$ 5,248	\$ 5,800
Utilities - Shop Natural Gas	\$ 1,634	\$ 2,287	\$ 2,128	\$ 2,939	\$ 3,632	\$ 4,400
Water/Sewer Use	\$ 1,265	\$ 1,623	\$ 1,768	\$ 1,366	\$ 1,222	\$ 1,200
Office Equip. Rep. & Maint.	\$ 140		\$ 217	\$ 120	\$ 1,915	\$ 500
Shop Bldg Rep. & Maint.	\$ 399	\$ 851	\$ 2,775	\$ 10,161	\$ 11,702	\$ 16,000
Vehicle/equip Rep. & Maint.	\$ 5,993	\$ 6,067	\$ 13,486	\$ 12,382	\$ 15,185	\$ 16,000
Radio System Rep. & Maint.				\$ 912	\$ -	\$ -
Professional Services	\$ 6				\$ 1,567	\$ -
Mailing Mach. Maint. Contract					\$ 41	\$ -
Miscellaneous Expenses	\$ 10	\$ 425	\$ 5,756		\$ -	\$ -
Organizational Dues	\$ 1,392	\$ 2,703	\$ 600	\$ 350	\$ 525	\$ 2,000
Prof. Serv. - Boarddocs	\$ 584	\$ 584	\$ 584	\$ 584	\$ 584	\$ 584
Col Basin Dev League - Membership	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
Col Basin Dev League - Contribution	\$ 6,000	\$ 6,000	\$ 6,000	\$ 10,000	\$ 10,000	\$ 10,000
Water Education	\$ 1,753	\$ 1,303	\$ 335	\$ 921	\$ 160	\$ 2,000
Central Services - Salary	\$ 188,792	\$ 208,433	\$ 192,400	\$ 173,105	\$ 191,076	
Central Services - Benefits	\$ 79,271	\$ 83,434	\$ 72,189	\$ 63,073	\$ 69,083	
Central Services - Office & Operating Supplies	\$ 7,625	\$ 7,061	\$ 11,661	\$ 9,079	\$ 12,692	
Central Services - Professional Services - G	\$ 88,623	\$ 78,114	\$ 103,620	\$ 69,331	\$ 71,998	

CITY OF OTHELLO
2024 Expenditure Budget
WATER FUND 401

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
Water Administration Total	\$ 1,408,686	\$ 1,356,744	\$ 1,508,691	\$ 1,465,957	\$ 1,799,082	\$ 1,629,083

Engineering

Salary - Engineer		50,344	52,020	53,876	56,301	60,000
Salary - Engineer Tech		33,017	37,682	32,115	32,878	33,074
Salary - Engineer Tech 2						30,000
Benefits - Engineer		17,255	16,870	16,734	17,377	18,331
Benefits - Engineer Tech		13,694	14,146	12,266	13,233	13,676
Benefits - Engineer Tech 2						10,000
Office & Operating supplies		217	13,640	2,022	160	2,500
Fuel		287	443	395	279	400
Small Equipment		368	766	339	-	16,550
Travel/Lodging/Meals/Mileage		265		-	963	1,400
Education\Conferences		190	276	417	1,415	1,200
Dues & Fees		400	800	3,700	-	2,200
Total Engineering	-	\$ 116,037	\$ 136,644	\$ 121,865	\$ 122,606	\$ 189,331

System Maintenance Supplies	\$ 6,742	\$ 7,722	\$ 6,881	\$ 15,132	\$ 27,953	\$ 25,000
Analysis/Testing Supplies		\$ 42		\$ 82	\$ 483	\$ 1,000
Operating Supplies - Chemicals	\$ 4,686	\$ 5,833	\$ 4,603	\$ 3,169	\$ 2,849	\$ 6,000
Water - Small tools/equipment	\$ 11	\$ 524	\$ 835	\$ 1,014	\$ 1,175	\$ 1,000
Water Testing Services	\$ 6,632	\$ 9,269	\$ 333	\$ 21,376	\$ 11,558	\$ 17,000
Prof Services - Engineering (Water)	\$ 168,544	\$ 24,005	\$ 18,563	\$ 12,002	\$ 10,385	\$ 20,000
Prof. Services - Locates	\$ 763	\$ 1,069	\$ 1,138	\$ 823	\$ 482	\$ 1,000
Prof. Services - Telemetry					\$ -	\$ 10,000
DoH - Water Supply study						
DoH - Wtr System Consoldation Studies (8)						
DOE - ASR Pilot Testing Phase 2	\$ 155,333					
CERB - Planning Grant						
Telephone - Telemetry Line	\$ 4,117	\$ 2,405	\$ 2,492	\$ 2,368	\$ 2,690	\$ 2,700
Equipment Rental			\$ 1,085		\$ 619	\$ 2,000
Electricity - Well Sites	\$ 452,494	\$ 499,109	\$ 540,020	\$ 457,498	\$ 535,065	\$ 530,000
Street Repairs - PAY to Streets		\$ 6,824	\$ 803		\$ 6,049	\$ 5,000
Well/Wellsite Repair & Maint	\$ 4,925	\$ 9,792	\$ 6,130	\$ 33,583	\$ 145,127	\$ 150,000
Meters - Repair & Maintenance	\$ 55,126	\$ 27,010	\$ 115,788	\$ 145,055	\$ 196,887	\$ 150,000
Well #3 Repair & Maintenance	\$ 10,524	\$ 31,321	\$ 4,503	\$ 3,013	\$ 230,563	
Well #4 Repair & Maintenance	\$ 1,481	\$ 1,256	\$ 1,975	\$ 4,938	\$ 424	
Well #5 Repair & Maintenance	\$ 9,254	\$ 3,425	\$ 2,901	\$ 45,724	\$ 7,068	
Well #2 Repair & Maintenance	\$ 689	\$ 1,208	\$ 850	\$ 127		
Well #7 Repair & Maintenance	\$ 10,304	\$ 2,045	\$ 2,291	\$ 3,693	\$ 437	
Well #6 Repair & Maintenance	\$ 2,231	\$ 1,229	\$ 2,074	\$ 2,434	\$ 424	
Well #8 Repair & Maintenance	\$ 7,781	\$ 1,264	\$ 46,872	\$ 2,561	\$ 424	
Water Hydrant - Rep & Maint	\$ 3,027	\$ 6,767	\$ 13,484	\$ 4,591	\$ 21,664	\$ 16,000
Reservoir - Repair & Maintenance				\$ 4,366		
System Improvements & Rehab					\$ 8,799	\$ -
Well #9 Repair & Maintenance	\$ 2,332	\$ 1,891	\$ 5,180	\$ 6,394	\$ 759	
Well #10 Repair & Maintenance			\$ 1,663	\$ 2,277	\$ 424	
Water Operating Permit	\$ 3,970	\$ 4,138	\$ 8,013	\$ 3,970	\$ 4,548	\$ 4,500
Misc. Water Operations Costs	\$ 1,797	\$ 85	\$ 85	\$ 342	\$ 4,818	\$ 1,000
WATER OPERATIONS						
Water Operations Total	\$ 912,762	\$ 648,234	\$ 788,563	\$ 776,534	\$ 1,221,674	\$ 942,200

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	\$ 27,829
Principal Debt pmt for DWSRF 3.5 MG Stand Pipe			\$ 104,003	\$ 104,003	\$ 607,629	\$ 72,526
Interest Payment PWTF - Well #7						
Interest Debt pmt for RD loan			\$ 21,905	\$ 21,226	\$ 20,819	\$ 20,461
Interest Debt pmt for DWSRF 3.5 MG Stand Pipe			\$ 29,641	\$ 28,081	\$ 23,667	\$ 17,406
Debt Service Total	\$ -	\$ -	\$ 181,934	\$ 180,374	\$ 679,586	\$ 138,223

TOTAL WATER OPERATING EXPENDITURES	\$ 2,321,448	\$ 2,121,014	\$ 2,615,832	\$ 2,544,730	\$ 3,822,948	\$ 2,898,837
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DOE - ASR Pilot Testing Phase 2	\$ 108,590	\$ 745,415	\$ 147,202	\$ 81,305		
DOE - Truman Property Soil & Groundwater Samping		\$ 35,258				
Comm - Othello Regional Water Plan						399,640
Engineering to PW				\$ 16,060	\$ 2,690	
Comm - Water Conservation System						499,550
Drill & Equipment Well #9						
Developer Book of Standards			\$ 678			

CITY OF OTHELLO
2024 Expenditure Budget
WATER FUND 401

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
Gas tank at PW - New Network Switch			2,886	5,755	280,728	20,000
Olympia (Sandhill)						
Columbia (Sagestone 8)						
3.5 MG Standpipe Reservoir	\$ 464,935	\$ 2,108,185	\$ 122,028			
Well #10 Drilling & Pumpstation	\$ 321,137	\$ 1,057,142	\$ 245,742			
Compute support contract					0	3,600
Domain Controller		580				
City Hall Routing Network-RE-IP				5,762		
Scada				33,124	4,994	
New phone system		22				7,000
Server Room			6,972	298		
Well#6 Electrical upgrade	\$ 15,857					\$ 80,000
Well #7 Rehab					\$ -	\$ 500,000
Lower Well #9			\$ 37,668	\$ 1,825		
Case CX75C Excavator - CAT 308 Excavator					\$ 148,701	
Backup Upgrades	\$ 528	\$ 2,866				
Eager Beaver equipment trailer				\$ 3,267	\$ 51,795	
4,000 gal water truck	\$ 5,319			\$ 1,894	\$ 109,519	
Backhoe Bucket	\$ 5,278			\$ 1,065		
Road Grader				\$ 11,478	\$ 1,119	
Water Tower Maintenance Program	\$ 260,940	\$ 261,122				
Steel lean-2 on west of PW bldg						\$ 91,667
Service Truck (1)	\$ 53,583			\$ 27,232	\$ 31,164	\$ 107,000
Valve Trailer	\$ 1,305					\$ 120,000
Loader						\$ 73,333
Well 3R	\$ 342,475	\$ 17,979				
Water-Line Imprvmnts/Overlays		\$ 312,469	\$ 11,081	\$ 173,662		\$ 600,000
VM Server Replacement					23,000	
One Service Truck - (Shared)						
Orion Laptop - Meter Reader						
CAPITAL EXPENDITURES						
Capital Expenditures Total	\$ 1,471,357	\$ 3,868,955	\$ 1,207,051	\$ 413,241	\$ 748,385	\$ 2,504,480
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					\$ -	\$ 371,990
TRS - Water Reserves (Fund 107)		\$ 400,000	\$ 3,890,000			\$ 330,000
TRS - Water Reserves						
TRS - Water Rsrvs-Wells Rehab.						
TRS - P/W Allocation						
TRS - Debt Service\Wtr-Swr Bond						
Transfers Total	\$ -	\$ 400,000	\$ 3,890,000	\$ -	\$ -	\$ 701,990
TOTAL WATER NON-OPERATING EXPENDITURES	\$ 1,471,357	\$ 4,268,955	\$ 5,097,051	\$ 413,241	\$ 748,385	\$ 3,206,470
TOTAL WATER EXPENDITURES	\$ 3,792,805	\$ 6,389,970	\$ 7,712,883	\$ 2,957,970	\$ 4,571,333	\$ 6,105,307

CITY OF OTHELLO
2024 Expenditure Budget
WATER FUND 401

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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CITY OF OTHELLO
2024 Revenue Budget
SEWER FUND 404

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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SEWER FUND REVENUES

Beginning Fund Balance	594,560	397,677	684,409	906,956	679,088	273,882
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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	2,322,489	2,538,034	2,919,016	2,979,023	3,110,816	3,092,796
Other Sewer Operations Revenues	16,800					
Sewer Connection Fees	640	29,400	6,650			
Sewer General Facility Charges	8,929		13,190	13,818	12,450	14,500
Latecomers Agmt. Chgs.						
Sewer Used By Other Funds		6,883	27,359	12,296	17,310	12,000
Total Service Revenues	2,348,858	2,574,317	2,966,215	3,005,137	3,140,576	3,119,296

MISCELLANEOUS REVENUES

Investment Interest	8,733	1,810	775	7,509	6,892	6,845
Tractor Used By Streets						
MISCELLANEOUS REVENUES				78,557	126	
Prior Year(s) Corrections						
Total Miscellaneous Revenues	8,733	1,810	775	86,065	7,017	6,845

OTHER FINANCING RESOURCES

Loan rpmt from St (14th Ave)	102,410					
Trs-In/Fund 108 Reserves					-	378,000
Trs-In/Fund 140 PW New Truck						
Total Other Financing Resources	102,410	-	-	-	-	378,000

Total Sewer Revenues	2,460,001	2,811,226	3,073,991	3,161,310	3,147,593	3,504,141
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TOTAL SEWER FUND	3,054,561	3,208,903	3,758,400	4,068,266	3,826,681	3,778,023
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CITY OF OTHELLO
2024 Expenditure Budget
SEWER FUND 404

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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SEWER FUND EXPENDITURES

SEWER ADMINISTRATION

WCIA - Auto						
WCIA - Liability					\$ 17,403	\$ 23,012
WCIA - Property					\$ 5,414	\$ 2,816
Salary - 50 Public Works Director	\$ 23,595	\$ 29,388	\$ 29,970	\$ 35,551	\$ 39,995	\$ 41,343
Salary - 51 Records Clerk	\$ 14,767	\$ 14,611	\$ 15,462	\$ 15,854	\$ 6,869	\$ 17,605
Salary - 55 Maintenance	\$ 58,858	\$ 63,987	\$ 66,559	\$ 72,782	\$ 71,536	\$ 75,424
Salary - 57 Maintenance	\$ 53,576	\$ 58,143	\$ 63,524		\$ 71,394	\$ 62,326
Salary - 58 Maintenance	\$ 48,728	\$ 52,856	\$ 58,473	\$ 65,114	\$ 77,793	\$ 81,220
Salary - Second PW Clerk				15,083	18,920	17,185
Salary - Maintenance					31,497	72,424
Salary - Utility Billing Clerk (1/3)	\$ 19,015	\$ 20,117	\$ 20,776	\$ 21,191	\$ 21,899	\$ 22,914
Salary - Trisha T (1/3)	11,362	12,191	\$ 12,052	12,221	12,900	13,405
Salary - Grant Administrator			\$ 19,315	\$ 17,319	\$ 19,986	\$ 20,671
Salary - IT Specialist				\$ 4,286	\$ 6,150	\$ 6,912
Salary - Engineer	26,204	3				
Salary - Records Scanner	11,603	3,069				
Overtime	\$ 11,177	\$ 3,275	\$ 9,846	\$ 5,027	\$ 8,031	\$ 15,000
Benefits - Miscellaneous	\$ 799					
Benefits - 50 Public Works Director	\$ 9,083	\$ 11,379	\$ 11,261	\$ 11,301	\$ 12,958	\$ 13,014
Benefits - 51 Records Clerk	\$ 8,575	\$ 8,132	\$ 8,104	\$ 8,107	\$ 4,936	\$ 9,142
Benefits - 55 Maintenance	\$ 29,773	\$ 31,572	\$ 31,847	\$ 32,343	\$ 33,217	\$ 34,647
Benefits - 57 Maintenance	\$ 29,035	\$ 30,401	\$ 30,377	\$ 228	\$ 28,927	\$ 32,287
Benefits - 58 Maintenance	\$ 27,590	\$ 29,292	\$ 30,205	\$ 30,861	\$ 34,297	\$ 35,692
Benefits - Second PW Clerk				\$ 8,045	\$ 8,971	\$ 9,067
Benefits - Maintenance					\$ 13,526	\$ 34,107
Benefits - Utility Billing Clerk (1/3)	\$ 9,859	\$ 10,241	\$ 10,102	\$ 10,110	\$ 10,550	\$ 10,593
Benefits - Trisha T (1/3)	\$ 7,825	\$ 8,186	\$ 8,025	\$ 8,029	\$ 8,430	\$ 8,936
Benefits - Grant Administrator			\$ 8,010	\$ 7,133	\$ 8,185	\$ 8,497
Benefits - IT Specialist				\$ 2,240	\$ 2,899	\$ 3,100
Benefits - Engineer	9,550	\$ 8				
Benefits - Records Scanner	5,164	\$ 276				
Overtime Benefits	\$ 2,465	\$ 727	\$ 2,026	\$ 978	\$ 1,512	\$ 2,500
Office & Operating Supplies	\$ 6,880	\$ 5,800	\$ 8,006	\$ 7,943	\$ 12,517	\$ 5,200
Safety Supplies	\$ 543	\$ 1,005	\$ 1,745	\$ 2,013	\$ 1,976	\$ 2,000
Uniforms	\$ 1,512	\$ 1,312	\$ 1,672	\$ 2,024	\$ 3,238	\$ 2,000
Fuel	\$ 9,111	\$ 3,905	\$ 7,190	\$ 11,050	\$ 9,317	\$ 12,700
Small Tools & Equipment	\$ 207	\$ 747	\$ 4,035	\$ 5,270	\$ 25,575	\$ 5,000
Small Equipment - Office	\$ 1,039	\$ 161	\$ 1,532	\$ 2,861	\$ 7,712	\$ 2,000
Grant Writer - Professional services	16,383	16,258	18,694	16,908	10,321	15,000
Prof. Services	\$ 97			\$ 520	\$ 70,101	\$ 52,000
Prof. Services - Gen Sewer Plan					\$ 31,431	\$ 20,000
On-Line Payment Costs	\$ 5,478	\$ 7,175	\$ 8,791	\$ 9,199	\$ 10,652	\$ 9,000
Prof. Services - Engring	\$ 486					
Industrial Wastewater Feasibility Study	50,200	14,164				
Misc Sewer Admin					\$ 45	\$ 100
Sewer Utilities - Professional Services - PW	\$ 9,351		\$ 6,626		\$ -	\$ 10,000
Central Services - Professional Services - G						
Postage	\$ 4,139	\$ 4,249	\$ 4,467	\$ 3,517	\$ 5,879	\$ 5,300
Telephone	\$ 2,790	\$ 2,631	\$ 2,390	\$ 2,277	\$ 2,753	\$ 2,600
Sewer Travel	\$ 910	\$ 1,044	\$ 171	\$ 1,310	\$ 560	\$ 2,000
Sewer Utility Tax 15%	\$ 350,989	\$ 385,115	\$ 440,828	\$ 448,977	\$ 468,490	\$ 467,894
Sewer Revenue Tax	\$ 47,116	\$ 81,018	\$ 116,405	\$ 66,151	\$ 69,043	\$ 63,000

CITY OF OTHELLO
2024 Expenditure Budget
SEWER FUND 404

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
Advertising - Legal Notices	\$ 86	\$ 251	\$ 575	\$ 541	\$ 66	\$ 500
Utilities - Shop Electricity	\$ 4,393	\$ 4,352	\$ 3,822	\$ 4,194	\$ 5,248	\$ 5,500
Utilities - Shop Natural Gas	\$ 1,634	\$ 2,287	\$ 2,128	\$ 2,939	\$ 3,632	\$ 3,900
Water/Sewer Use	\$ 1,265	\$ 1,623	\$ 1,768	\$ 1,366	\$ 1,222	\$ 1,200
Office Equip. Rep. & Maint.			\$ 18		\$ 107	\$ 500
Shop Bldg Rep. & Maint.	\$ 425	750	3,758	10,500	10,331	16,000
Vehicle/equip Rep. & Maint.	\$ 8,037	\$ 6,936	\$ 11,700	\$ 8,117	\$ 18,131	\$ 16,000
Radio System Rep. & Maint.					\$ -	\$ -
Mailing Mach. Maint. Contract					\$ -	\$ -
Miscellaneous Expenses	\$ 6				\$ 2,885	\$ 1,000
Organizational Dues	\$ 122	\$ 77	\$ 417	\$ 350	\$ 2,972	\$ 2,000
Prof. Svcs. - Boarddocs	\$ 584	\$ 584	\$ 584	\$ 584	\$ 584	\$ 585
Sewer Training & Education	\$ 423	\$ 737	\$ 300	\$ 404	\$ 699	\$ 2,000
Central Services - Salary	\$ 110,623	\$ 123,662	\$ 120,060	\$ 181,362	\$ 200,024	
Central Services - Benefits	\$ 51,464	\$ 54,761	\$ 49,699	\$ 63,948	\$ 70,018	
Central Services - Office & Operating Supplies	\$ 5,574	\$ 5,095	\$ 7,920	\$ 8,361	\$ 12,399	
Central Services - Professional Services	\$ 33,861	\$ 33,569	\$ 41,629	\$ 89,079	\$ 92,517	
Administration Total	1,144,330	1,147,120	1,302,864	1,335,568	1,728,639	1,398,819
Engineering						
Salary - Engineer		25,172	26,010	26,938	28,150	30,000
Salary - Engineer Tech		16,508	18,841	16,058	16,439	16,537
Salary - Engineer Tech 2						15,000
Benefits - Engineer		8,628	8,435	8,367	8,688	9,166
Benefits - Engineer Tech		6,847	7,073	6,133	6,617	6,838
Benefits - Engineer Tech 2						5,000
Office & Operating supplies		542	13,582	2,022	110	2,500
Fuel		254	221	339	330	400
Small Equipment			722	267	0	8,450
Travel/Lodging/Meals/Mileage		64			579	700
Education\Conferences				417	190	600
Dues & Fees			1,600	7,400	0	200
Total Engineering	0	58,014	76,484	67,941	61,104	95,391
SEWER FACILITIES						
Equip/Vehicle Repairs & Mtn.						
Sewer Plant Bldg Repair & Maint	48		57	856	10,351	3,000
WWTP Grounds Maintenance					3,111	3,000
Facilities Total	48	0	57	856	13,461	6,000
OPERATIONS SEWER						
Street Repairs - to Streets	65	1,532	1,325		5,708	5,000
System Maintenance Supplies	5,613	8,329	25,668	61,351	90,293	65,000
Sewer Lab Supplies	1,506	32	50,775	59,897	42,821	35,000
Small Tools & Equipment	24	7	2,285	31	2,061	2,000
Lab Equipment Purchases			3,526	4,916	705	4,000
Prof. Serv. - Sewer Operations					0	0
Sewer Testing Services	13,725	23,288	39,315	150,002	92,081	100,000
Prof Services - Engineering (Sewer)	106,218	73,561	331,635	157,044	121,143	75,000
Prof Services - Headworks predesign	990				0	0
Electricity - Sewer Treatment Bldg	6,724	6,536	8,987	10,111	10,530	11,000
Electricity - Sewer Lift Station						
System Maintenance	14,724	7,311	2,025	13	21,152	12,000
Canal & Lagoons Maintenance	13,704	11,301	12,668	35,614	4,593	12,000
Dept\Ecology-Discharge Permit	9,221	9,633	6,826	10,822	13,795	15,000
Misc. Sewer Costs	3,205	28	28	3,452	7,741	5,000
Operations Total	175,718	141,556	485,063	493,253	412,622	341,000
TOTAL SEWER OPERATING EXPENDITURES	1,320,096	1,346,690	1,864,467	1,897,618	2,215,827	1,841,209

CITY OF OTHELLO
2024 Expenditure Budget
SEWER FUND 404

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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NON-EXPENDITURES

Loan to St for 14th ave						
State Sales Tax Remittance	262		1,970			
Non-Expenditure Total	262	0	1,970	0	0	0

Debt Service

Principal Debt Pmt - Wastewater System Facility Planning						
Interest Debt Pmt - Wastewater System Facility Planning						
Total	0	0	0	0	0	0

SEWER CAPITAL EXPENDITURES

Engineers to PW				9,819	8,931	
Sewer Line Improvements (manhole sealing)		40,244	489,668	0	30,000	
Service Truck (1)	53,253		27,232	31,678	54,000	
Steel lean-2 on west of PW bldg	528	1,141			91,667	
Exchange Migration into the cloud	15,858					
Gas tank at PW		2,886	2,878	-	20,000	
Road Grader			42,782	1,119		
Spray Equipment			36,234	83,285		
Loader					73,333	
Enclosed emergency traffic control trailer Small trailer en	5,278				15,000	
Sewer Lining project		181,061	451,136	823,175	900,000	
Compute support contract				0	3,600	
Land Purchase		580				
City Hall Routing Network-RE-IP			5,762			
Treatment plant improvemnts					200,000	
New phone system		22			7,000	
WW Server Room			6,972	298	11,247	
Sewer treatment plant (Disinfection project)			130,738	407,958		
Skid steer Case or CAT 299				91,634		
Backhoe Bucket			1,065	0		
Equipment Trailer			3,267	0		
Backhoe Hammer	1,305		1,894	0		
VM Server Replacement				23,000		
Discharge extension / Headworks				0	0	
PC 360 Lic	5,304					
Olympia (Sandhill)						
Columbia (Sagestone 8)						
Gas Heater P/W (shared cost)						
Capital Expenditures Total	81,525	182,804	631,976	1,486,559	1,074,955	1,403,531

SEWER TRANSFERS

TRS - Gen Fund/Computer Tech.						
Virtual Servers (Trs to savings 1 of 2)						
TRS - Gen Fund Cost Allocation					\$ -	\$ 403,157
TRS - Sewer Reserves \ G.F.C. (108)	5,000	5,000	5,000	5,000	0	5,000
TRS to Sewer Reserves - equip (108)	50,000	50,000	50,000		0	50,000
TRS to Sewer Reserves (108)	1,200,000	940,000	300,000		0	
TRS - P/W Allocation						
TRS - Debt Service\Wtr-Swr Bond					0	
Transfers Total	1,255,000	995,000	355,000	5,000	0	458,157

TOTAL SEWER NON-OPERATING EXPENDITURES	1,336,787	1,177,804	988,946	1,491,559	1,074,955	1,861,688
TOTAL SEWER EXPENDITURES	2,656,884	2,524,494	2,853,414	3,389,177	3,290,782	3,702,897

CITY OF OTHELLO
2024 Expenditure Budget
SEWER FUND 404

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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CITY OF OTHELLO
2024 Revenue Budget
SOLID WASTE FUND 406

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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SOLID WASTE - REVENUES

BEGINNING BALANCE	73,283	150,177	287,174	435,684	577,307	495,525
Garbage/Solid Waste Fees	1,458,875	1,600,062	1,767,001	1,750,817	1,854,226	1,923,676
Investment Interest	349	527	315	5,346	22,018	20,500
Misc. Solid Waste Revenue						
State Refuse Collection Tax						
Prior Years Correction(s)						
Transfer from Reserves						
TOTAL NEW REVENUES	1,459,224	1,600,589	1,767,316	1,756,163	1,876,243	1,944,176
TOTAL SOLID WASTE REVENUES	1,532,507	1,750,766	2,054,489	2,191,848	2,453,550	2,439,701

CITY OF OTHELLO
2024 Expenditure Budget
SOLID WASTE FUND 406

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
SOLID WASTE - EXPENDITURES						
ADMINISTRATION						
WCIA - Auto						
WCIA - Liability						6,219
WCIA - Property						839
Salary - Utility Billing Clerk (1/3)	\$ 19,015	\$ 20,117	\$ 20,776	\$ 21,191	\$ 21,899	\$ 22,914
Salary - Trisha T (1/3)	11,396	12,227	12,089	12,258	12,939	13,405
Salary - IT Specialist				4,286	6,150	6,912
Salary - Full time PW						70,000
Overtime						
Benefits - Utility Billing Clerk (1/3)	\$ 9,500	\$ 9,911	\$ 9,771	\$ 9,732	\$ 10,112	\$ 10,593
Benefits - Trisha T (1/3)	\$ 7,848	\$ 8,210	\$ 8,049	\$ 8,053	\$ 8,455	\$ 8,936
Benefits - IT Specialist				2,240	2,899	3,100
Benefits - Full time PW						30,000
Office & Operating Supplies	\$ 3,243	\$ 4,958	\$ 4,845	\$ 6,274	\$ 46,535	\$ 5,000
Fuel					-	3,000
Misc. Prof. Services	\$ 321				-	
On-Line Payment Costs	\$ 5,656	\$ 7,175	\$ 8,792	\$ 9,200	\$ 10,652	\$ 9,900
Central Services - Professional Services - G						
Telephone						
Postage	\$ 3,800	\$ 3,888	\$ 4,433	\$ 3,515	\$ 5,108	\$ 5,300
Travel/Lodging, Meals, Mileage		\$ 136	\$ 47	\$ 124	\$ 98	\$ 500
Solid Waste Utility Tax 6%						115,422
Advertising - Legal Notices			\$ 61		82	600
Solid Waste Education	\$ 190	\$ 154			-	300
Mailing Mach. Maint. Contract					-	1,000
Misc. Solid Waste Expense	\$ 3		\$ 1,469	\$ 111	\$ 5,629	\$ 5,100
Exchange Migration into the cloud						
Prof. Svcs - Boarddocs	\$ 584	\$ 584	\$ 584	\$ 584	\$ 584	\$ 600
Central Services - Salary	\$ 75,421	\$ 85,150	\$ 90,011	\$ 126,767	\$ 141,186	
Central Services - Benefits	\$ 38,615	\$ 41,164	\$ 39,851	\$ 48,085	\$ 53,252	
Central Services - Office & Operating supplies	\$ 4,655	\$ 4,486	\$ 6,397	\$ 6,069	\$ 8,914	
Central Services - Professional Services - G	\$ 18,167	\$ 18,124	\$ 22,956	\$ 45,663	\$ 47,301	
Administration Total	198,413	\$ 216,284	\$ 230,131	\$ 304,154	\$ 381,795	\$ 319,640
OPERATIONS						
Solid Waste Alley Maint. Supplies						
Adams County Landfill Fees	\$ 649,469	\$ 667,828	\$ 739,876	\$ 684,335	\$ 788,100	\$ 803,862
CDSI Collection Fees	\$ 441,526	\$ 457,795	\$ 498,697	\$ 488,348	\$ 514,652	\$ 547,752
Operations Total	\$ 1,090,995	\$ 1,125,623	\$ 1,238,572	\$ 1,172,683	\$ 1,302,751	\$ 1,351,614
OTHER EXPENDITURES						
External Taxes (State B & O)	\$ 21,883	\$ 26,978	\$ 30,923	\$ 30,639	\$ 32,443	\$ 30,000
State Refuse Collection Tax	\$ 52,520	\$ 52,778	\$ 63,612	\$ 63,029	\$ 66,740	\$ 60,000
Other Expenditures Totals	\$ 74,403	\$ 79,756	\$ 94,535	\$ 93,669	\$ 99,184	\$ 90,000
CAPITAL EXPENDITURES						
Property Development	\$ 6,105	\$ 3,177				
Property Purchase		\$ 37,008	\$ 13,854			
Alley Approach Improvements			\$ 31,854		-	35,000
12 yd dump truck	\$ 5,304				\$ 123,908	
Road Grader				\$ 34,435	\$ 1,144	
Backup Upgrades	\$ 528	\$ 1,141				
Network Switch			2,886		-	-
Camera System				\$ 3,542		
Stairs at recycle center	\$ 1,305					\$ 7,000
UPS network infrastructure	\$ 5,278					
Compute support contract					0	3,600
Domain Controller		580				
City Hall Routing Network-RE-IP				5,762		
Network support contract (see above)						
New Phone System		22				2,000
Server Room			6,972	298		
VM Server Replacement					23,000	
Capital Expenditures	18,520	41,929	55,567	44,036	148,051	47,600
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					-	268,094
Interfund Transfers	-	-	-	-	-	268,094
TOTAL SOLID WASTE EXPENDITURES	1,382,331	1,463,592	1,618,805	1,614,541	1,931,781	2,076,948

CITY OF OTHELLO
2024 Revenue & Expenditures
PARK & RECREATION RESERVE FUND 103

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
<u>REVENUES</u>						
Beginning Fund Balance	220,101	227,794	37,853	40,494	64,557	50,800
Farmers Mkt Grant	50,000					
RCO - Youth Athletic Fields		297,913	38,779			
Active Trans Plan - (Quadco) Bike & Ped				12,315	26,891	
Lions Park conectivity trail QUADCO - Fed \$				7,427	242,739	
Food makers incubator project			27,365	22,622		
Investment Interest	3,713	920	4	84	130	100
Donation - P&R		19,750		5,000		
Trs In (119) - Park Conectivity trail match					100,000	
TOTAL REVENUES	273,814	546,377	104,001	87,943	434,318	50,900
<u>EXPENDITURES</u>						
Ball Park concessions upgrades		32,230			61,621	
Farmers Market - Professional Services	17,950	21,808	44,842			
RCO - Youth Athletic Fields	28,070	454,486	18,665			
Active Trans Plan - (Quadco) Bike & Ped				23,386	6,594	
Lions Park conectivity trail QUADCO - Fed \$					350,807	
TOTAL EXPENDITURES	46,020	508,524	63,507	23,386	419,022	-
ENDING FUND BALANCE	227,794	37,853	40,494	64,557	15,295	50,900
TOTAL	273,814	546,377	104,001	87,943	434,318	50,900

CITY OF OTHELLO
2024 Revenue & Expenditures
REAL PROPERTY RESERVE FUND 104

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
<u>REVENUES</u>						
Beginning Fund Balance	348,995	289,308	385,476	465,428	379,691	199,691
RCO Playground @ Lions (LWCF)					900,000	
RCO YAF - Basketball Court @ Lions					350,000	
RCO YAF - Futsal Court & Bathroom remodel @ Kiwanis						350,000
RCO Playground @ Lions (WWRP)					W/LWCF above	
Commerce (Cap Approp) - Playground @ Lions					233,677	
RCO Land & Wtr, WWRP - Kiwanis Park Spray Park, Lighting & Walking Trails						1,100,000
RCO PRA - Kiwanis Spray Park Planning and Design						195,000
Park Mitigation Fee	13,750	97,605	83,094	69,475	57,265	70,000
Investment Interest	7,130	2,038	857	2,628	6,286	2,000
TRS in from Gen Fund (001)						132,000
Trs In - ARPA for Basketball courts					177,000	
Trs In (119) - Kiwanis Spray Park, Lighting & Walking Trails						158,120
TOTAL REVENUES	369,875	388,951	469,428	537,531	2,103,919	2,206,811
<u>EXPENDITURES</u>						
Propery Development	11,845			9,509		
Professional Services- Appraisal		3,475	4,000	7,138		
Grounds Maintenance				90,721		
Property Purchase (Park)	68,721					
RCO YAF - Basketball Court @ Lions					619,239	
RCO YAF - Futsal Court & Bathroom remodel @ Kiwanis						445,142
RCO Playground @ Lions (LWCF & WWRP)					1,190,501	
Property Purchase				50,205		
RCO PRA - Kiwanis Spray Park Planning and Design					6,872	195,000
RCO Land & Wtr, WWRP - Kiwanis Park Spray Park, Lighting & Walking Trails					8,450	1,258,120
Backstop area refurb				267		
TOTAL EXPENDITURES	80,566	3,475	4,000	157,839	1,825,062	1,898,262
ENDING FUND BALANCE	289,308	385,476	465,428	379,691	278,858	308,549
TOTAL	369,875	388,951	469,428	537,531	2,103,919	2,206,811

CITY OF OTHELLO
2024 Revenue & Expenditures
LEOFF RESERVE FUND 105

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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REVENUES

Beginning Fund Balance	148,100	159,723	170,512	180,773	191,689	203,689
Investment Interest	1,622	790	261	916	2,811	2,000
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	159,723	170,512	180,773	191,689	204,500	215,689

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Year End Estimate	2024 Budget Proposal
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EXPENDITURES

TRS - expense		-	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-	-
ENDING FUND BALANCE	159,723	170,512	180,773	191,689	204,500	215,689
TOTAL	159,723	170,512	180,773	191,689	204,500	215,689

CITY OF OTHELLO
2024 Revenue & Expenditures
FIRE DEPARTMENT RESERVE FUND 106

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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REVENUES

Beginning Fund Balance	294,110	371,927	474,134	155,408	156,441	12,910
Investment Interest	2,818	2,207	247	1,034	5,367	250
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	371,927	474,134	596,381	156,441	161,809	13,160

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 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	371,927	474,134	155,408	156,441	14,818	13,160
TOTAL	371,927	474,134	596,381	156,441	161,809	13,160

CITY OF OTHELLO
2024 Revenue & Expenditures
FUND 107 - WATER RESERVES

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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REVENUES

Beginning Fund Balance	1,479,713	1,478,774	1,886,857	5,781,331	5,851,346	6,074,900
Investment Interest	17,178	11,335	4,475	70,015	229,477	230,000
Prior Year(s) Corrections						
TRS IN - General Purpose		400,000	3,890,000			330,000
TOTAL REVENUES	1,496,890	1,890,109	5,781,331	5,851,346	6,080,824	6,634,900

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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EXPENDITURES

Property Development	18,117	3,252				
TOTAL EXPENDITURES	18,117	3,252	-	-	-	-
ENDING FUND BALANCE	1,478,774	1,886,857	5,781,331	5,851,346	6,080,824	6,634,900
TOTAL	1,496,890	1,890,109	5,781,331	5,851,346	6,080,824	6,634,900

CITY OF OTHELLO
2024 Revenue & Expenditures
FUND 108 - SEWER RESERVES

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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REVENUES

Beginning Fund Balance	7,484,090	8,856,504	9,937,826	10,331,084	10,426,609	10,726,051
Investment Interest	132,226	89,500	38,257	90,525	303,757	310,000
Prior Year(s) Corrections						
Receive loan repayment once RD loan received						
TRS IN - Sewer Fund 404	1,200,000	940,000	300,000		-	
TRS IN - Equipment Reserves (Sewer Fund)	50,000	50,000	50,000		-	50,000
TRS IN - General Facilities Chrgs (Sewer Fund)	5,000	5,000	5,000	5,000	-	5,000
TRS IN - Well #7 Payback						
TOTAL REVENUES	8,871,315	9,941,004	10,331,084	10,426,609	10,730,366	11,091,051

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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EXPENDITURES

Property Development	14,812	3,177				
Interfund loan to Water (Interim for Well #3)						
Property Purchase						
TRS - Sewer Improvements					-	378,000
TOTAL EXPENDITURES	14,812	3,177	-	-	-	378,000
ENDING FUND BALANCE	8,856,504	9,937,826	10,331,084	10,426,609	10,730,366	10,713,051
TOTAL	8,871,315	9,941,004	10,331,084	10,426,609	10,730,366	11,091,051

CITY OF OTHELLO
2024 Revenue & Expenditures
SOLID WASTE RESERVE FUND 109

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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REVENUES

Beginning Fund Balance	9,819	10,031	10,111	10,133	10,265	10,686
Investment Earnings	212	80	22	131	435	400
Prior Year(s) Corrections						
TOTAL REVENUES	10,031	10,111	10,133	10,265	10,699	11,086

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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EXPENDITURES

TRS. to Main Street Project						
Trs to Solid Waste						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	10,031	10,111	10,133	10,265	10,699	11,086
TOTAL	10,031	10,111	10,133	10,265	10,699	11,086

CITY OF OTHELLO
2024 Revenue & Expenditures
STREETS RESERVE FUND 110

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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REVENUES

Beginning Fund Balance	211,234	215,544	217,238	217,723	220,324	228,664
Columbia Improvements - OHA						
Main & Cunningham Rd Improve.						
Columbia Improvements						
Investment Earnings	4,311	1,693	485	2,601	8,580	8,500
Prior Year(s) Corrections						
TRS IN - Streets						
TRS IN - Streets - Equipment						
TOTAL REVENUES	215,544	217,238	217,723	220,324	228,904	237,164

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 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	215,544	217,238	217,723	220,324	228,904	237,164
TOTAL	215,544	217,238	217,723	220,324	228,904	237,164

CITY OF OTHELLO
2024 Revenue & Expenditures
DONATIONS FUND 111

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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REVENUES

Beginning Fund Balance	4,820	2,642	2,298	1,005	4,808	3,617
Investment Interest		2			-	
Othello Brochure Donations (NA)						
Shop With A Cop	1,686	3,225	460	3,802	1,250	2,000
Police Donations	5,000					
Shop With A Cop - Police Emees						
Christmas Float	500					
Shop With A Cop - Wal Mart						
Main St. Lighting Project						
Park and Rec donation					12,841	
Donations for Dog Igloos						
TOTAL REVENUES	12,006	5,868	2,758	4,807	18,898	5,617

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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EXPENDITURES

Christmas Float	951					
Law Enforcement-Supplies & Equ	3,775					
Shop-with-a-Cop Donations	3,522	3,571	1,753		3,779	3,000
PD Training Room	1,117					
Park & Rec purchases					3,350	
Main St Lighting Project						
Skate Park						
Trs to General Fund - Skate Park						
TOTAL EXPENDITURES	9,365	3,571	1,753	-	7,129	3,000
ENDING FUND BALANCE	2,642	2,298	1,005	4,807	11,769	2,617
TOTAL	12,006	5,868	2,758	4,807	18,898	5,617

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CITY OF OTHELLO
2024 Revenue & Expenditures
FUND 112 - CRIME PREVENTION

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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REVENUES

Beginning Fund Balance	5,475	3,499	1,147	10,990	2,316	733
PAID for DARE Grant						
Law Enforcement Services	400					
Criminal Justice Training Class	3,750	3,150	8,775	6,300	11,640	15,000
Contributions	1,975				2,500	
Contributions (PD Van)		1,100				
Trs In from Public Safety (116)			10,000			
Investment Interest						
Prior Year(s) Corrections						
TOTAL REVENUES	11,600	7,749	19,922	17,290	16,456	15,733

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual Estimate	2024 Budget Proposal
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EXPENDITURES

Explorers						
Office and Operating	143	331	-		799	
Small Tools		-	-			
Uniforms	1,156	-	-		594	
Services		-	-			
DARE - Office and Operating				6,701	2,865	10,000
Miscellaneous/Dues	2,794	4,191	117		1,065	
Total Explorers	4,093	4,522	117	6,701	5,322	10,000
National Night Out						
Office and Operating	3,608	81	807		1,100	
Misc	400	1,000				
Total National Night Out	4,008	1,081	807	-	1,100	-
Crime Prevention						
Office and Operating			8,008	3,273	8,265	
Criminal Justice Training (Scholarships)		1,000		5,000		4,000
Total Crime Prevention	-	1,000	8,008	8,273	8,265	4,000
TOTAL EXPENDITURES	8,101	6,603	8,932	14,974	14,687	14,000
ENDING FUND BALANCE	3,499	1,147	10,990	2,316	1,769	1,733

CITY OF OTHELLO
2024 Revenue & Expenditures
FUND 113 - INVESTIGATION

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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REVENUES

Beginning Fund Balance	6,299	5,182	4,864	2,182	-	-
Investment Interest						
Prior Year(s) Corrections						
Confiscated & Forfited Property	2,245	1,282		161		
Trs In from Public Safety (116)				2,100	1,000	
TOTAL REVENUES	8,543	6,464	4,864	4,443	1,000	-

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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EXPENDITURES

Payment for services	876	1,098	2,148	3,828	520	
Vehicle rentals					97	
Miscellaneous	2,485	503	533	615	360	
TOTAL EXPENDITURES	3,362	1,601	2,681	4,443	977	-
ENDING FUND BALANCE	5,182	4,863	2,183	-	23	-

CITY OF OTHELLO
2024 Revenue & Expenditures
GENERAL RESERVE FUND 115

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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REVENUES

Beginning Fund Balance		50,000	50,000	50,000	70,000	90,000
Investment Interest						
TRs in from (001) PD equipment	50,000					
TRs in from (001) Camera system				20,000	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	90,000	110,000

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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EXPENDITURES

Supplies						
Services						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	50,000	50,000	50,000	70,000	90,000	110,000
TOTAL	50,000	50,000	50,000	70,000	90,000	110,000

CITY OF OTHELLO
2024 Revenue & Expenditures
PUBLIC SAFETY LE TAX FUND 116

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget Proposal
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REVENUES

Beginning Fund Balance		-	195,144	196,963	250,050	98,102
Public Safety LE Tax		459,822	381,896	380,700	437,416	420,000
SD SRO US Dept of Justice Grant portion			43,436	-	59,923	-
Grant - Pepperball less lethal				6,784	13,163	-
LE & CJ Leg One Time Cost			34,418			
SD SRO SD portion			47,753	63,671	63,671	63,671
Investment Interest				915	5,277	5,000
TOTAL REVENUES	-	459,822	702,647	649,032	829,500	586,773

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 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	23,780	31,490
Salary - Officer 17 - B Denney		68,136	71,296	67,252	72,005	73,504
Salary - Officer 41 (SD Grant position)			89,782	84,601	95,987	87,776
Salary - Dispatcher 6			-	9,075	69,878	63,940
Benefits - IT Specialist				5,702	11,060	13,524
Benefits - Officer 17 - B Denney		27,702	28,048	27,843	26,229	32,014
Benefits - Officer 41 (SD Grant position)			28,843	31,846	33,186	34,248
Benefits - Dispatch 6			-	2,819	30,943	28,684
Partol vehicle for officer 17		56,356	68,110		75,324	
Police Drones		16,878		20,814	4,757	
Investigation Tools		6,126		1,985	-	
Balistic Shields			44,773	5,412		
Grant - Pepperball less lethal		4,975	-	7,398	14,633	
Axon Digital Imagery		7,563	25,643	-		35,000
Cellebrite			15,996	5,827		22,000
Booking Room Update			18,610	5,165		11,000
Portable Alarm		5,501	14,996	4,485	4,870	
Kenwood OTA programming and gps		5,040	-		-	
Watchguard Upgrade		5,065	6,301			
Pole Building			-			
Explorer Van to dedicated fund			-		-	
RACOM Dispatch Repair			3,182	3,182	28,783	
ALPR x8 per year with storage			12,102	24,670	-	
Power Breaching tools					14,247	
Portable Repeater					11,300	
Sector Printers (10)					3,370	
Radar Unit Replacements (5)					11,814	
School Rifle/Safes					-	
Conference Table/Cabinet/chairs					4,219	
UC Vests					1,596	

City of Othello 2024



Payroll

2024 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		105.50%				
Deputy Finance Officer	Annual	86,750.38	87,950.38	89,390.38	91,310.38	93,710.38
	Monthly	7,229.20	7,329.20	7,449.20	7,609.20	7,809.20
	40/hr/wk	41.71	42.28	42.98	43.90	45.05
Building, Planning Clerk / Assistant to the Mayor	Annual	53,040.00	54,240.00	55,680.00	57,600.00	60,000.00
	Monthly	4,420.00	4,520.00	4,640.00	4,800.00	5,000.00
	40/hr/wk	25.50	26.08	26.77	27.69	28.85
Finance Clerk (AP)	Annual	33,254.67	34,454.67	35,894.67	37,814.67	40,214.67
	Monthly	2,771.22	2,871.22	2,991.22	3,151.22	3,351.22
	25/hr/wk	25.58	26.50	27.61	29.09	30.93
Utility Billing Clerk	Annual	60,433.63	61,633.63	63,073.63	64,993.63	67,393.63
	Monthly	5,036.14	5,136.14	5,256.14	5,416.14	5,616.14
	40/hr/wk	29.05	29.63	30.32	31.25	32.40
Deputy City Clerk	Annual	64,217.95	65,417.95	66,857.95	68,777.95	71,177.95
	Monthly	5,351.50	5,451.50	5,571.50	5,731.50	5,931.50
	40/hr/wk	30.87	31.45	32.14	33.07	34.22
Public Works Secretary	Annual	51,723.58	52,923.58	54,363.58	56,283.58	58,683.58
	Monthly	4,310.30	4,410.30	4,530.30	4,690.30	4,890.30
	40/hr/wk	24.87	25.44	26.14	27.06	28.21
Administrative Secretary (Police Department)	Annual	68,713.41	69,913.41	71,353.41	73,273.41	75,673.41
	Monthly	5,726.12	5,826.12	5,946.12	6,106.12	6,306.12
	40/hr/wk	33.04	33.61	34.30	35.23	36.38
Misc:			Year 1	Year 2	Year 3	
Building Inspector	Yr		71,601.26	74,078.67	76,556.07	
Park & Rec Assistant	Yr		43,888.00	46,082.40	48,276.80	
Seasonal	Hr		16.00	17.00	18.00	
EXEMPT POSITIONS						
City Administrator	Annual	171,613.08	Community Development Director	Annual	122,000.00	
	Monthly	14,301.09		Monthly	10,166.67	
	40/hr/wk	82.51		40/hr/wk	58.65	
City Clerk	Annual	100,000.00	Public Works Director	Annual	137,809.38	
	Monthly	8,333.33		Monthly	11,484.11	
	40/hr/wk	48.08		40/hr/wk	66.25	
Assistant Police Chief (90% of Police Chief)	Annual	115,839.04	I T Director	Annual	108,431.94	
	Monthly	9,653.25		Monthly	9,036.00	
	40/hr/wk	55.69		40/hr/wk	52.13	
Police Chief	Annual	128,710.04	City Engineer	Annual	150,000.00	
	Monthly	10,725.84		Monthly	12,500.00	
	40/hr/wk	61.88		40/hr/wk	72.12	
Finance Officer	Annual	152,000.00	Grant Writer	Annual	82,685.63	
	Monthly	12,666.67		Monthly	6,890.47	
	40/hr/wk	73.08		40/hr/wk	39.75	
Salary set by Ordinance Mayor Council Members	Annual	Monthly	Court Clerk/Administrator	Annual	84,400.00	
	#REF!	1,379.97		Monthly	7,033.33	
	6,600	550.00		40/hr/wk	40.58	
Park & Rec Coordinator	Annual	71,660.88	Engineer Technician	Annual	82,685.63	
	Monthly	5,971.74		Monthly	6,890.47	
	40/hr/wk	34.45		40/hr/wk	39.75	
IT Specialist	Annual	73,850.00				
	Monthly	6,154.17				
	40/hr/wk	35.50				

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	51,768.00	54,360.00	57,084.00	59,940.00	62,928.00
	Monthly	4,314.00	4,530.00	4,757.00	4,995.00	5,244.00
	40/hr/wk	24.89	26.13	27.44	28.82	30.25

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	57,528.00	60,408.00	63,420.00	66,600.00	69,924.00
	Monthly	4,794.00	5,034.00	5,285.00	5,550.00	5,827.00
	40/hr/wk	27.66	29.04	30.49	32.02	33.62

Operators % Increase (CBA)	Per contract	PW	Additional Lead Pay
Operators % Increase (CPI)			
Lead Maintenance Worker	Annually	76,920.00	5,000.00
	Monthly	6,410.00	416.67
	40/hr/wk	36.98	

		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	68,148.00	71,556.00	75,132.00	78,888.00	82,836.00
	Monthly	5,679.00	5,963.00	6,261.00	6,574.00	6,903.00
	40/hr/wk	32.76	34.40	36.12	37.93	39.83

		S - Step A 0-23 Mo.	S - Step B 24 + Mo.	Patrolman continued	P - Step E 61+ Mo.
Teamsters % Increase (Serg.)					
Sergeant	Annual	99,048.00	102,516.00		86,976.00
	Monthly	8,254.00	8,543.00		7,248.00
	40/hr/wk	47.62	49.29		41.82

		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.
Teamsters % Increase (Disp)						
Dispatch	Annually	52,344.00	54,960.00	57,708.00	60,588.00	63,624.00
	Monthly	4,362.00	4,580.00	4,809.00	5,049.00	5,302.00
	40/hr/wk	25.17	26.42	27.74	29.13	30.59
Lead Dispatcher	7.5%	Monthly				5,699.65

		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.
Teamsters % Increase (CE)						
Code Enforcement (Attached to Dispatch union contract, but separate salary)	Annually	58,056.00	60,960.00	64,008.00	67,200.00	70,560.00
	Monthly	4,838.00	5,080.00	5,334.00	5,600.00	5,880.00
	40/hr/wk	27.91	29.31	30.77	32.31	33.92

NON-UNION POSITIONS			
Parks & Recreation			

Position	Year 1	Year 2	Year 3
Concession	\$16.28	\$16.38	\$16.48
Lifeguard	\$16.53	\$16.63	\$16.73
Lifeguard w/WSI	\$16.78	\$16.88	\$16.98
Assistant Manager	\$19.78	\$19.88	\$19.98
Manager	\$20.78	\$20.88	\$20.98

Pool

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

Glossary



BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FTE: Full-time equivalent employee.

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

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

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

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

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

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

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

GOALS: The objective of specific tasks and endeavors.

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

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

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

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

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

INTERGOVERNMENTAL SERVICES:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ORDINANCE: A statute or regulation enacted by City Council.

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

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

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

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

Examples include insurance and retirement benefits.

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

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

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

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

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

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

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

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

RCW: Revised Code of Washington.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

WAC: Washington Administrative Code,

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

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

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