

CITY OF OTHELLO



2026 ADOPTED BUDGET

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

Table of Contents

Mayor's Message iii
 City Process vii

Introduction

 Directory of Officials 1
 Organizational Chart 2
 Committees 3
 Othello Profile 5
 Economic Information 6
 Budget Philosophy & Policy 7
 Budget Overview and Process 8
 Governmental Accounting 10
 Labor Relations 11

Departmental Budgets

 General Fund 13
 Administration 16
 Police Department 20
 Fire Department 23
 Parks & Recreation 25
 Planning, Building 28
 Library 35
 General Fund Graphs & Tables. 36
 Special Revenue Funds
 Tourism Fund 38
 Real Estate Excise Tax Fund 39
 Public Works 41
 Street Fund 45
 Transportation Benefit District 48
 Water Fund 49
 Sewer Fund 53
 Solid Waste Fund 57
 Reserve Funds 61
 Debt Service Funds 65

Capital Facilities Plan

 CFP Ordinance 1644 73
 CFP General Information 75
 CFP Projects. 80

2026 Detailed Budget

 Budget Ordinance 1643 83
 Budget Summary. 85
 Detail Revenues & Expenditures by Fund 89
 2026 Pay Scale. 141

Budget Glossary. 143

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The City of Othello

500 East Main, OTHELLO, WASHINGTON 99344
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MEMORANDUM

Date: March 3, 2026
From: Ken Johnson, Mayor
To: City Council Members
Re: 2026 Budget Message

For the past twenty 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 2026. 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 \$46,601,511. Total expenditures are \$29,006,951 for a total ending fund balance of \$17,594,560.

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 \$3,000,000. Property valuations are estimated at \$1,339,970,348. 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. Capital items have been appropriated on the conservative side; however, items have been identified for long range planning, growth and safety.

The 2026 budget reflects the first of three years under new contracts for all union represented employees. When developing these contracts, our primary concern is to be fair to our employees. We review comparables to determine the going rate for different job classifications and build in incentives for further education and certifications. The Public Works union salary increases are set at 7%. The Sergeants, Officers, and Dispatch contracts are still being 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 2026 beginning fund balance for the General Fund is estimated to be \$1,128,386. New revenues are expected to be \$9,413,740 for total available resources of \$10,542,126. Total anticipated expenditures are \$10,136,296. The General Fund balance at the end of 2026 is anticipated to be \$405,830. 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 \$1,000. Capital expenses for Administration are minimal.

The Police Department budget is 43.4% of the General Fund. In addition, the City will collect about \$467,000 from the new Public Safety tax passed by the county. This money is collected in its own fund and spent for police operations and equipment. Between the General fund and Public Safety tax fund, the city plans to keep the second school resource officer, two new squad cars, and update the 911 dispatch network.

Fire Services in the General Fund total \$1,284,989, of which \$276,039 is the final payment on the contract services with Adams County Fire District #1. This covers the first four months of 2026. We plan to continue the contract while we set up our own City Fire Department. We also budget \$28,200 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 2026 with a \$15,546 balance.

We started our own municipal court in 2022. We employ a fulltime court administrator and a part time judge and hold court on Tuesdays and Thursdays. We contract for prosecution and public defense. Our 2026 budget is \$496,623.

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. We lost our city pool in 2024, due to infrastructure issues. We learned that the underground pipes, servicing the pool weren’t installed correctly and caused erosion and vibration damage. The City is actively developing a plan to fix the issue. In the meantime, an expanded summer program is offered to the community.

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. Capital projects for 2026 include the installation of the spray park and basketball courts at Kiwanis Park.

Street and Transportation Improvement Fund Expenditures

The Street and Transportation Fund budget for 2026 represents 9.4% of the total city budget. Anticipated beginning fund balance for the Street Fund is \$557,575; total new revenues are estimated to be \$2,310,541; total available resources are \$2,868,116. Approved expenditures for 2026 are \$2,712,570 for an anticipated ending fund balance of \$155,546.

In 2016 the Citizens passed a .02% salet tax to fund additional street improvements. These dollars are collected in a Transportation Benefit Fund. Anticipated beginning fund balance for this fund is \$81,746; total new revenues are estimated to be \$498,000; total available resources are \$580,546. Approved expenditures for 2026 are \$580,000 for an anticipated ending fund balance of \$546.

Street capital expenses for 2026 include \$580,000 for crack seal and chip seal/seal coat projects.

The Street Reserve Fund will begin the year with a balance of \$200,223. Revenues include \$9,900 in interest earnings. In 2026 we will transfer \$10,000 to the Street Fund to help with capital projects, which will leave an ending fund balance of \$200,123 in reserves.

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 2026 is expected to be \$34,989, with new revenues of \$73,400, for total available revenues of \$108,389. Total budgeted expenditures are \$78,389 with an estimated ending fund balance of \$30,000 for 2026.

Real Estate Excise Tax Fund

The beginning fund balance for the REET Fund in 2026 is \$87,221, with anticipated revenues of \$120,700, for total available revenues in the Real Estate Excise Tax Fund of \$207,921. Total expected expenditures for 2026 are at \$207,921, mostly for renovations at Taggares Park and funds for a new animal control shelter. The ending balance is expected to be \$0.

Water Utility Fund

Beginning fund balance in the Water Fund for 2026 is projected to be \$666,491. Total revenues are likely to be \$5,394,156 resulting in total available revenue of \$6,060,647. \$3,049,754 has been appropriated for operational expenditures, and \$2,761,156 for capital expenditures, leaving an ending fund balance of \$249,737. Water capital projects include \$388,000 for the water treatment plan design, \$499,550 for a water conservation system plan and \$400,000 for water line improvements.

The Water Reserve Fund will begin 2026 with a balance of \$3,744,048. Revenues consist of \$980,000. Leaving a fund balance of \$4,724,048.

Sewer Utility Fund

2026 beginning fund balance for the Sewer Fund is \$87,014. New revenue is anticipated to be \$3,817,000, for a total of \$3,904,014 in available revenues. Appropriated expenditures are \$3,776,097 leaving an ending fund balance of \$127,917. The 2026 budget includes \$370,000 aerators at the sewer treatment plant and \$500,000 for the sewer lining project.

The Sewer Reserve Fund will begin the year with a balance of \$11,047,990. Activities in this funds net to a \$180,000 transfer to the Sewer fund for capital projects, leaving a 2026 ending fund balance of \$10,867,990 of which \$200,000 is emergency reserves.

Solid Waste Utility Fund

The Solid Waste Fund is estimated to have a beginning fund balance of \$382,397 in 2026. New revenues are projected to be \$2,226,000 giving this fund \$2,608,397 in available revenue. \$2,272,654 in expenditures has been appropriated for 2026, resulting in an ending fund balance of \$335,743. Current expenses for 2026 include Adams County landfill fees of \$855,920 and \$599,853 for contracted services with CDSI. Capital projects for 2026 contain \$50,000 for alley approach restoration.

Crime Prevention Fund

Beginning fund balance in the Crime Prevention Fund for 2026 is projected to be \$29,263. Total revenues are likely to be \$15,570 resulting in total available revenue of \$44,833. \$21,228 has been appropriated for operational expenditures, leaving an ending fund balance of \$23,605. 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 2026 is estimated to be \$15,854,990. Total new revenues are \$3,565,237 and expenditures are \$3,130,986, leaving an ending balance of \$16,289,241. The lion share of this balance is from the Water (\$3,744,048) and Sewer (\$11,047,990) reserve funds.

Debt Service Funds

The City has the following Debt Service Funds and payments for 2025.

1. **Fund 220** - Public Works Trust Fund, Broadway (\$29,357) (final payment in 2026)
2. **Fund 225** - General Obligation Bond (2010), Main Street Construction Project (\$271,771) (final payment in 2031)

Summary

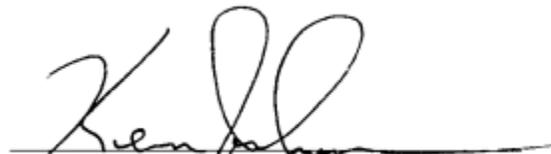
In summary, the 2026 budget is designed to:

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 2026.
4. Review comprehensive plan relative to growth of the City of Othello.

I hope that you will favorably consider the 2026 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 2026 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 2026. 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 2026 budget.



Ken Johnson, 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

2026 Adopted Budget

Budget Adopted: December 8, 2025



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

Ken Johnson	2026 – 2029
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Council Members

Pos. #1 – Kelli Camp	2026 – 2029
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Pos. #2 – Mark Spohr	2026 – 2029
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Pos. #3 – Alma Carmona	2026 – 2029
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Pos. #4 – Darryl Barnes	2024 – 2027
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Pos. #5 – Chris Dorrow	2024 – 2027
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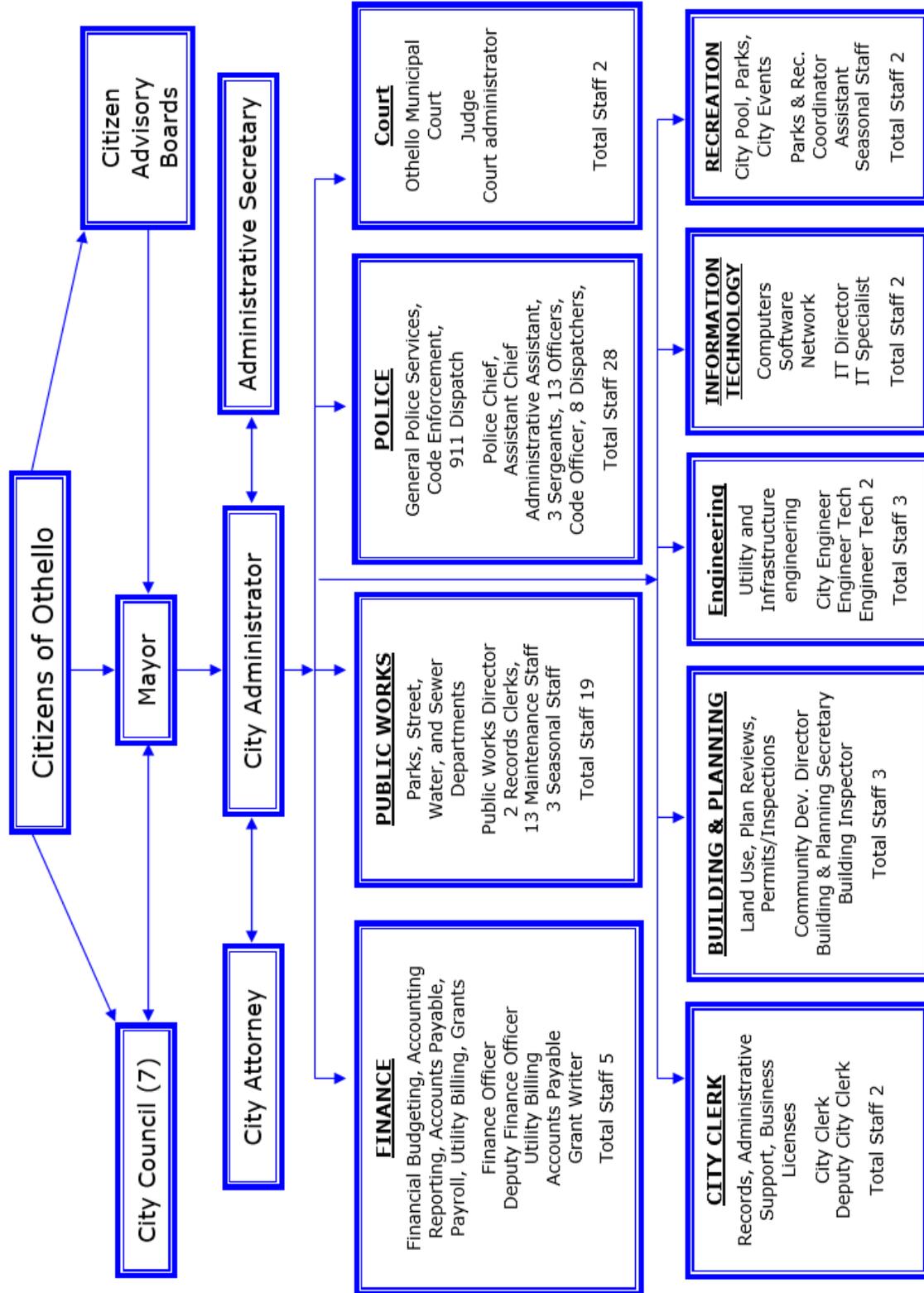
Pos. #6 – Mark Snyder	2024 – 2027
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Pos. #7 – Angel Garza	2024 – 2027
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APPOINTED STAFF

Administrator	Vacant
City Clerk	Tania Morelos
Finance Officer	Spencer Williams
Chief of Police	Aaron Garza
Public Works Director	Robin Adolphsen
City Engineer	Robin Adolphsen
Community Development Director	Anne Henning
City Attorney	Hillary Evans

2026 ORGANIZATIONAL CHART



Community and Council Committee Members

Adams County Development Council

City Representative:

- Mayor Ken Johnson

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 Angel Garza

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.: Darryl Barnes
- Fire Dept. Representative: Duane Van Beek
- County Commissioner: Mike Garza
- 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: Kelli Camp, Mark Snyder, & Marc Spohr
- Alternate: Alma Carmona

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 Ken Johnson
- Administrator
- Councilmembers Mark Spohr, Chris Dorrow
- Police Chief Aaron Garza
- 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

- Don Burks
- Chad Robbins
- Jose Garza
- Daniela Voorhies
- Rob Simmons
- Ruth Sawyer
- Maria Martinez
- Councilmember liaison: Alma Carmona
- 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 Darryl Barnes
- Councilmember Chris Dorow
- Alternate: Kelli Camp
- Mayor Ken Johnson
- Staff: Robin Adolphsen, 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 8,878 within the corporate limits, with an additional population of 9,000 within the Greater Othello area.

HISTORICAL POPULATION (per Washington State Office of Financial Management)

<u>Year</u>	<u>City of Othello</u>	<u>Adams County</u>
2025	9,210	21,550
2024	9,145	21,475
2023	9,005	21,200
2022	8,920	21,100
2021	8,725	20,900
2020	8,549	20,613
2019	8,386	19,983
2018	8,269	19,759

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 68 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 28 employees. 18 commissioned officers, 8 dispatchers (6 full-time and 2 part-time), an administrative assistant and a code enforcement officer. Two of the officers are 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 19 employees (16 full-time and 3 seasonal). 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 2026 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 2025, during the 2026 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 2026 Budget Development

July 11, 2025	Request to department heads for estimated revenue and expenditures
September 24, 2025	Revenue sources public hearing notice published.
Sept 25 - Oct 17, 2025	Council budget committee meetings.
October 13, 2025	Public hearing - 2026 revenue sources
November 5, 2025	Published notice of public hearing for 2026 – 2031 capital facilities plan.
November 5, 2025	Published notice of public hearing for proposed budget.
November 3, 2025	Budget workshop with full Council
November 19, 2025	Published notice of public hearing for proposed budget.
November 20, 2025	Proposed budget available to the public.
November 20, 2025	Preliminary budget and message due to City Clerk and Council.
November 24, 2025	1 st Public hearing on 2026 budget
November 24, 2025	Public hearing for 2026 – 2031 capital facility plan.
November 24, 2025	Adoption of 2026 Ad Valorem Property Tax
December 8, 2025	Adoption of 2026 – 2031 capital facility plan.
December 8, 2025	2 nd Public hearing on proposed 2026 budget
December 8, 2025	Adoption of 2026 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 621
- Agency Funds 631
- Municipal Court Fund 640

Labor Relations

The City has 68 full & part time employees. 38 employees are represented by two labor organizations: 13 employees are covered by Operating Engineers Local No. 280, and 25 employees are represented by Teamsters Local No. 760. The City executes agreements with each of the bargaining units on salaries, vacation, sick leave, medical and dental, grievance procedures, and working conditions. Each of these contracts expires December 31, 2028. 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), Public Safety Employees Retirement System (PSERS II), 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 2025-26 rates of contribution for the City and the employee:

Retirement Plan	City Contribution	Employee Contribution
PERS II	5.58%	5.38%
PERS III	5.58%	5% - 15%
PSERS II	7.11%	6.91%
LEOFF II	5.32%	8.53%

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
 3 Sergeants
 13 Officers
 8 Dispatch
 1 Code Enforcement

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City of Othello

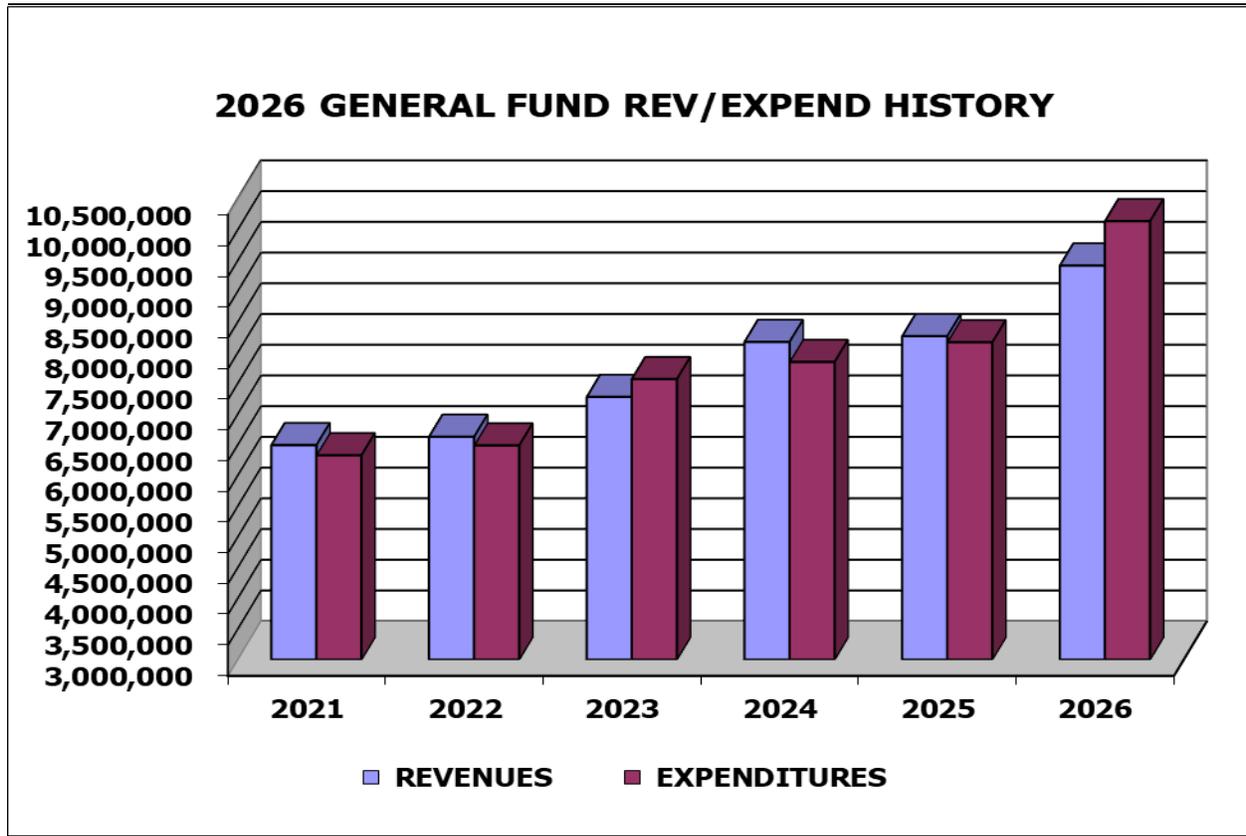


Departmental Budgets

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 2.260051832132 (city portion only) per thousand dollars of assessed valuation for collection in 2026. The assessed value of

property for 2025 is \$1,339,970,348 which is used to determine the 2026 property tax collections of \$3,000,000. At this time the maximum Property Tax increase allowed is 101% of the highest previous request.

Sales Tax: A 8.2% sales (or use) tax is collected on every taxable event in the City of Othello. The City will collect approximately \$2,180,000 in sales tax dollars in 2026. 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:

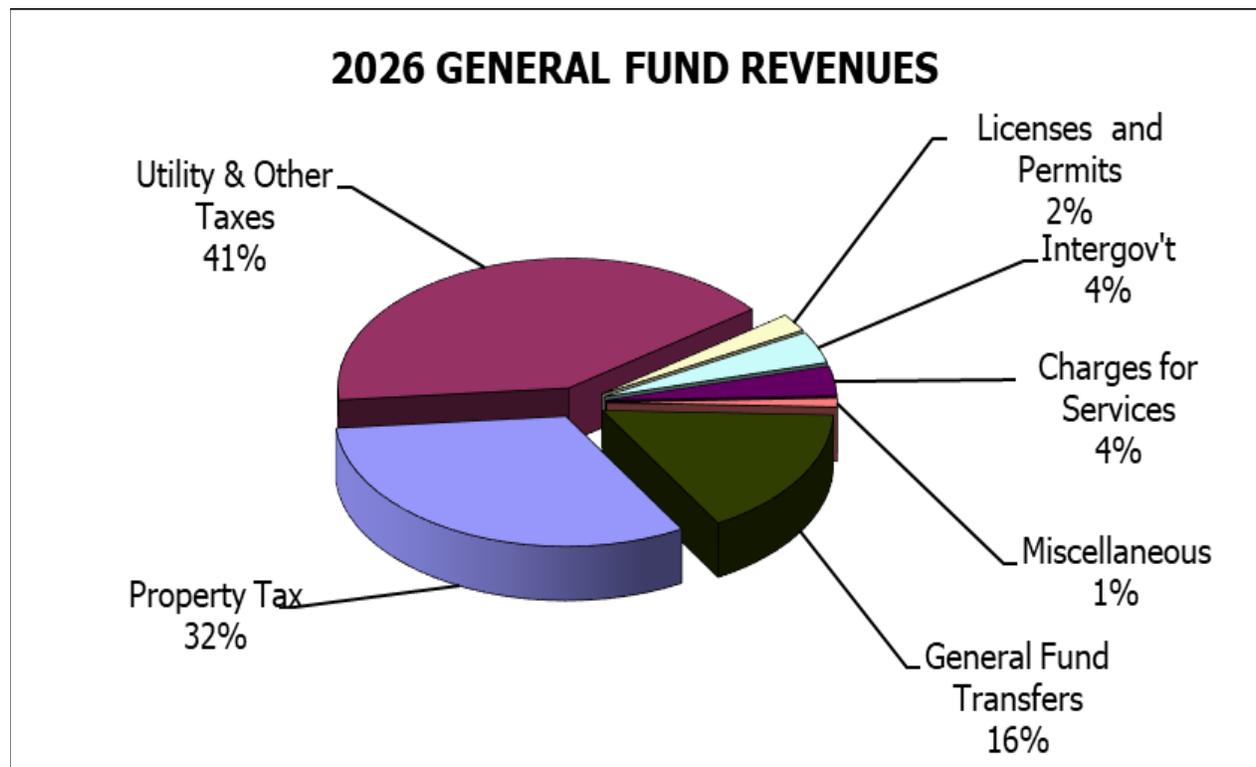
Intergovernmental Revenues are revenues received from the state or county. State distributed criminal justice funds are used to assist local governments in the area of public safety. Other intergovernmental revenues include the Liquor Excise Tax and Liquor Board Profits, which are distributed based on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

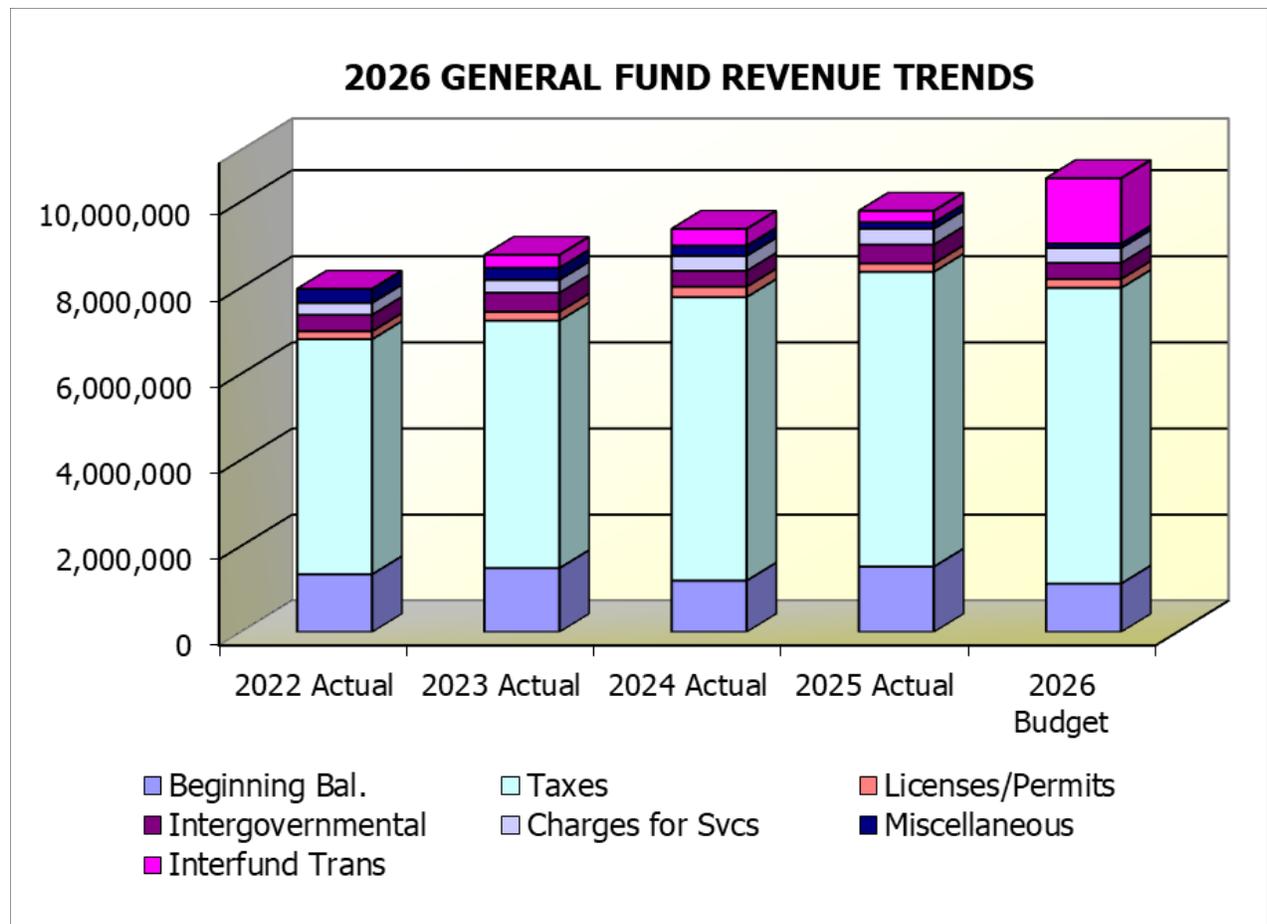
Miscellaneous Revenues: The majority of miscellaneous revenue is interest earned on investments. Other areas include building rentals, salvage, and concessions at the swimming pool.

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.



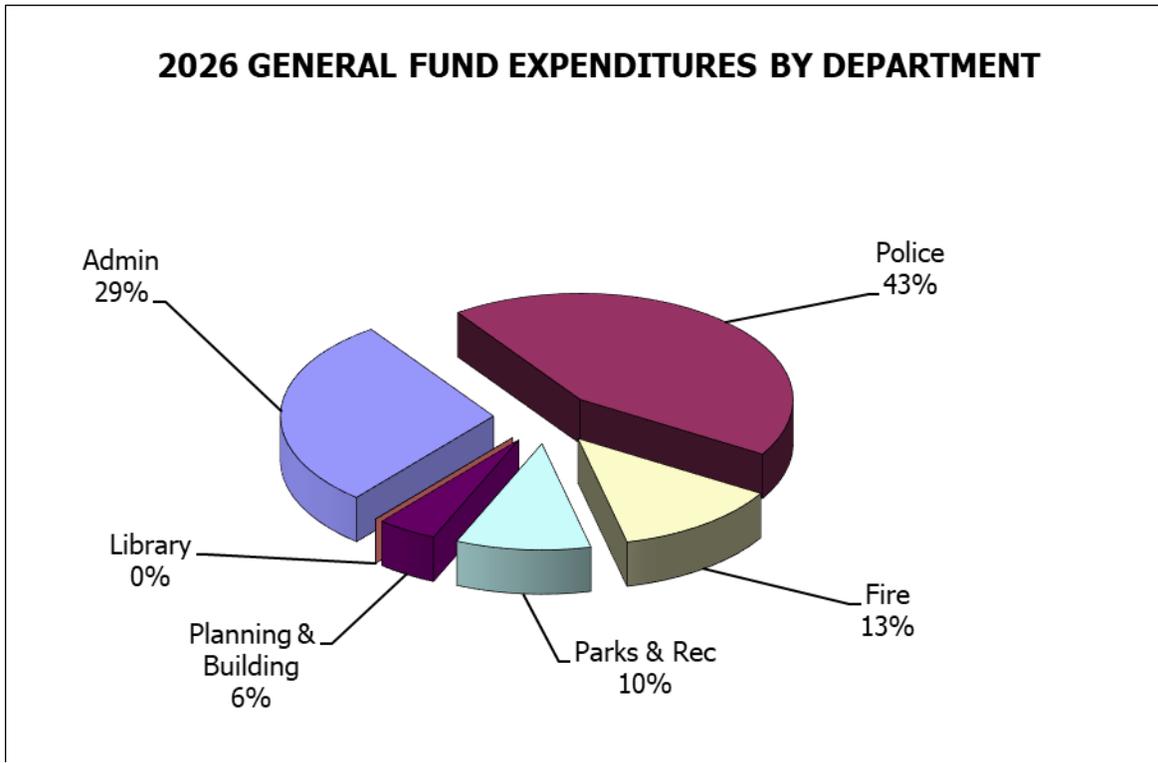
General Fund Revenue History

Revenues	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2025 / 2026 Chg. %
Beginning Bal.	1,344,790	1,486,205	1,196,357	1,521,499	1,128,386	-25.84%
Taxes	545,753	574,945	658,551	684,682	686,745	0.30%
Licenses/Permits	185,673	206,712	241,370	195,798	206,300	5.36%
Intergovernmental	382,641	439,294	369,271	439,021	371,774	-15.32%
Charges for Svcs	276,001	300,334	346,817	366,797	348,742	-4.92%
Miscellaneous	324,873	282,010	238,022	148,405	101,500	-31.61%
Interfund Trans	0	296,991	388,531	266,675	1,517,967	469.22%
Total New Rev	6,626,762	7,274,794	8,169,521	8,263,578	9,413,740	13.92%
Total Revenue	7,971,552	8,760,999	9,365,878	9,785,077	10,542,126	7.74%



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, 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 2025 the Administrative Department accomplished the following:

- | | |
|--|---|
| <ul style="list-style-type: none"> • Adopted the county hazard mitigation plan. • Adopted the local road safety plan • Received a grant for the comprehensive safety action plan. • Planted trees at Taggares Park. • Purchase new software to make public records requests easier and more accessible to the public. • Roll out a new City App to connect citizens with city functions like utility | <ul style="list-style-type: none"> payments, events, reservations, and access to public meetings. • Completed the main street decorative lighting project. • The Othello Police Department received state accreditation for 3rd consecutive time. • Implement electronic signature capabilities. • Completed union negotiations for the Public Works union. |
|--|---|

General Administration Operational Statistics

	2018	2019	2020	2021	2022	2023	2024	2025	% CHANGE
Utility Bills Issued	26,820	27,308	27,874	28,837	29,507	31,482	32,013	32,317	0.95%
Receipts Processed	8,364	7,791	6,698	7,052	7,308	7,669	7,596	8,091	6.52%
AP transactions processed	1,611	1,631	2,901	2,869	3,347	4,030	4,479	3,931	-12.23%
Payroll Checks Issued	504	419	247	345	403	259	220	231	5.00%
Payroll EFT Transactions	905	1001	1022	1040	1096	1206	1303	1318	1.15%
Park & Shelter Reservations	165	165	0	112	134	244	191	209	9.42%
Business Licenses Issued	972	1113	851	770	837	869	982	1014	3.26%

Administration Goals

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

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

- | | |
|---|--|
| <ul style="list-style-type: none"> • 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. • Further develop our personnel policy to include use of texting/cell phone archiving. | <ul style="list-style-type: none"> • Complete union negotiations for remaining three Police Department collective bargaining units. • Continue professional development with administrative staff. • Hire a new City administrator • Determine the appropriate direction for fire services (continue to contract, annex, start own department) |
|---|--|

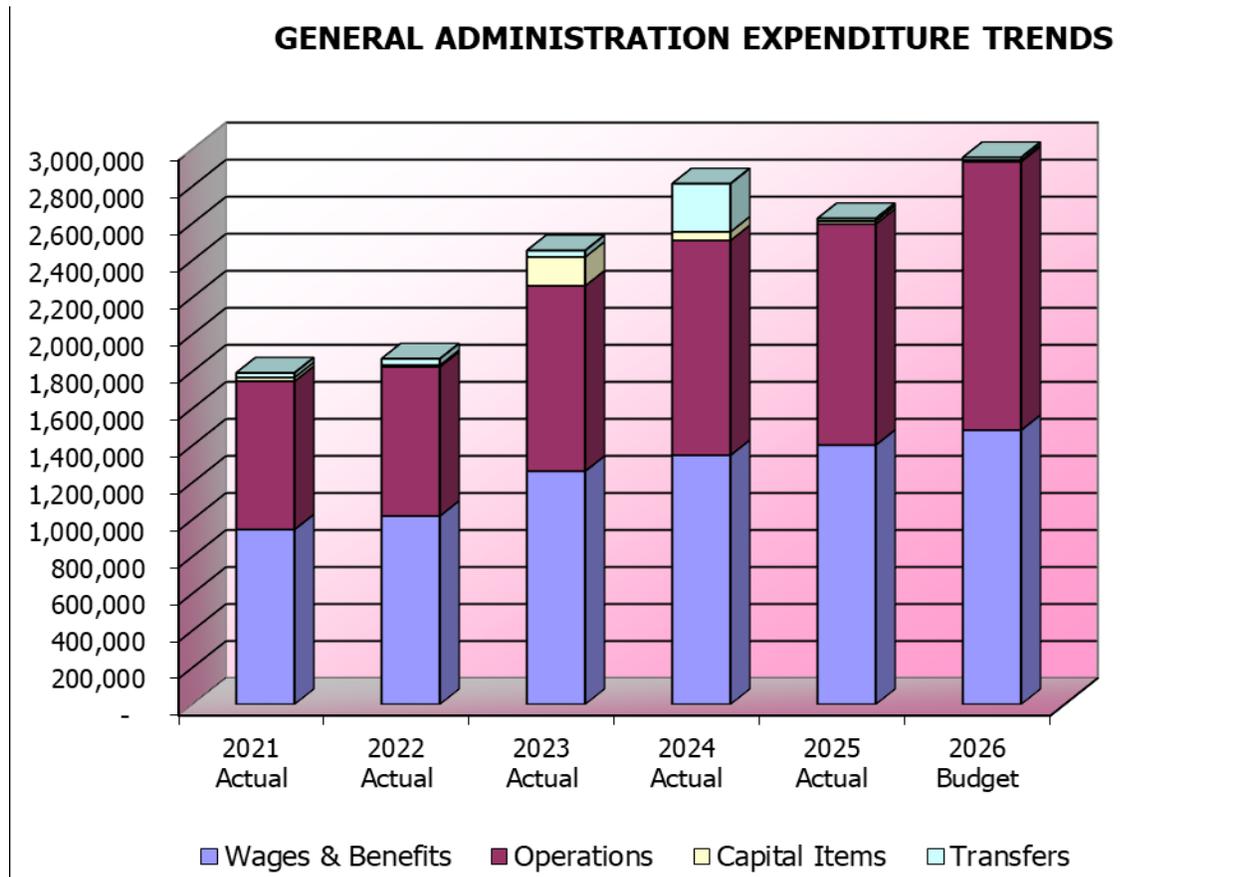
General Administration 2026 Expenditures

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 2026 budget are the purchase of new computers on the rotating replacement schedule, and a new phone system.

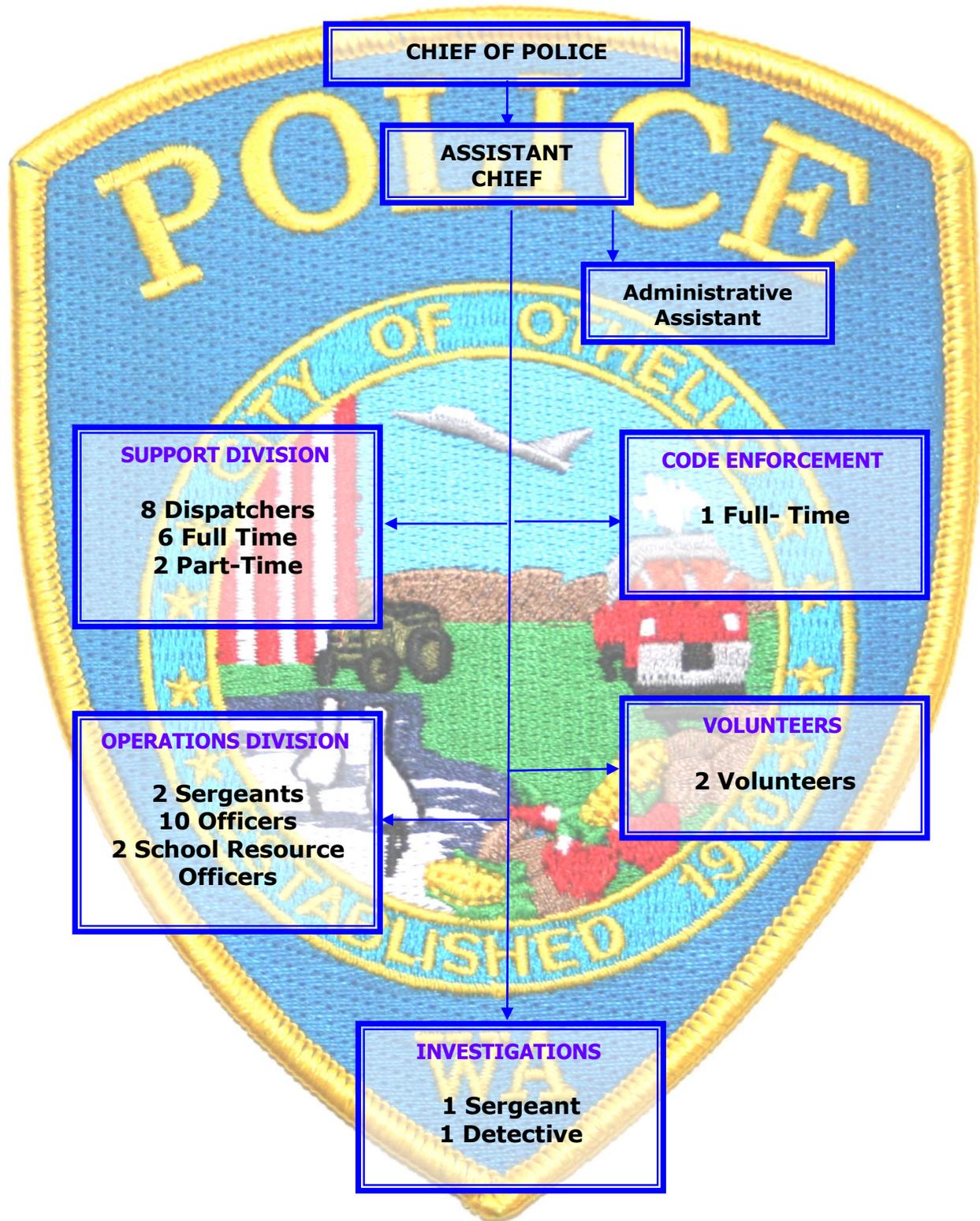
General Administration Expenditure History

General Admin	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2025 / 2026 Chg. %
Wages & Benefits	944,369	1,017,504	1,259,495	1,345,753	1,400,703	1,480,984	5.73%
Operations	800,712	805,598	1,001,133	1,159,971	1,193,803	1,450,078	21.47%
Capital Items	20,707	8,966	155,795	46,658	15,824	8,350	-47.23%
Transfers	24,670	34,670	34,670	259,888	14,253	14,670	2.93%
Total	1,790,457	1,866,738	2,451,093	2,812,270	2,624,583	2,954,082	12.55%

GENERAL ADMINISTRATION EXPENDITURE TRENDS



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	2024	2025
Activity:								
Calls	4,545	4,448	3,990	4,436	5,150	5,010	5,484	5340
Traffic Stops	1,767	1,990	2,203	1,854	1,246	1,447	1,556	1928
Citations:								
Criminal Non-Traffic	114	128	111	118	127	163	229	176
Criminal Traffic	215	215	237	151	122	178	203	259
Infraction Traffic	483	352	435	308	244	403	650	597
Select Incidents Types:								
Alarms	100	113	101	195	158	230	246	144
Animal Problems	244	284	179	169	243	209	485	458
Criminal Mischief	129	110	201	337	323	160	166	87
Disorderly	28	35	23	26	20	18	13	16
Domestic	43	49	69	66	93	127	117	116
Dui	73	51	37	30	24	52	48	104
Juvenile Problem	70	98	56	140	151	112	113	115
Loud Noise/Nuisance	120	95	132	118	124	135	106	118
Suspicious Person	761	745	646	744	946	918	907	855
Traffic Accidents	226	242	190	221	271	280	278	261
Theft from Vehicle	22	16	16	5	8	10	24	25
Warrants Served (Adams)	87	74	34	28	26	55	91	111
Weapons Offense	21	21	8	7	11	11	15	5
Vehicle Prowl				30	85	44	33	15

UCR Crimes:								
Assault	87	75	59	79	97	91	93	75
Burglary	36	25	26	19	30	16	36	37
Robbery	1	1	2	2	1	0	3	1
Homicide	0	0	0	1	0	0	0	0
Theft	118	101	100	86	181	54	140	93
Motor Vehicle Theft	40	30	25	17	43	30	24	25

Police Department Goals for 2026

Training

- Complete 24 hours state mandate for patrol officers
- Complete 12 hours training for dispatchers
- Train 1 Taser Instructor

Essential Equipment

- Outfit 2 patrol vehicles
- Purchase new Duty Pistols

Staff

- Regain full staff
- Complete CBA Negotiations for Dispatch and Patrol Staff
- Promote an Assistant Chief
- Promote and Sergeant
- Complete E911 Agreement
- Complete OHS Criminal Justice Classes

Accreditation

- Complete all necessary 4-year proofs

2026 Police Department Expenditures

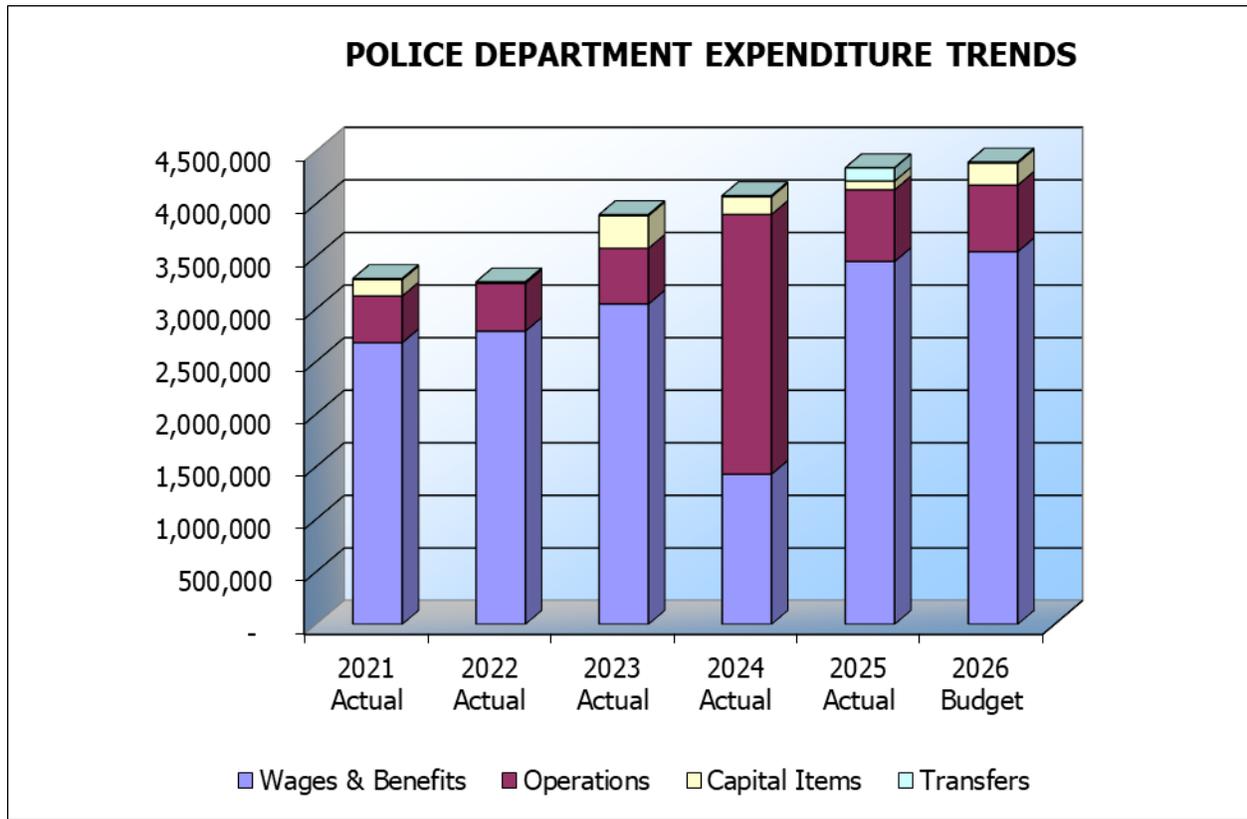
The Police Department takes seriously their mission “We Serve to Protect”. Every year they achieve their goals with a minimal budget. They strike a careful balance between maintaining appropriate staffing levels and providing training and equipment to get the job done. Dispatch is also critical as it 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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2025 / 2026 Chg. %
Wages & Benefits	2,678,899	2,787,676	3,046,464	1,428,370	3,450,623	3,544,005	2.71%
Operations	443,738	453,774	529,492	2,470,144	681,621	632,200	-7.25%
Capital Items	155,089	4,342	309,617	167,462	83,887	210,000	150.34%
Transfers	10,000	10,000	10,000	10,000	125,000	10,000	-92.00%
Total	3,287,727	3,255,792	3,895,573	4,075,976	4,341,131	4,396,205	1.27%



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; Jim Shade, Peter Anderson and Chad Smith. Fire District #5 administrative staff includes Chief Tom Salsbury, Assistant Chief (currently vacant) and a District Secretary.

The District covers an area of 215 square miles with a population of approximately 21,475 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 2026 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.

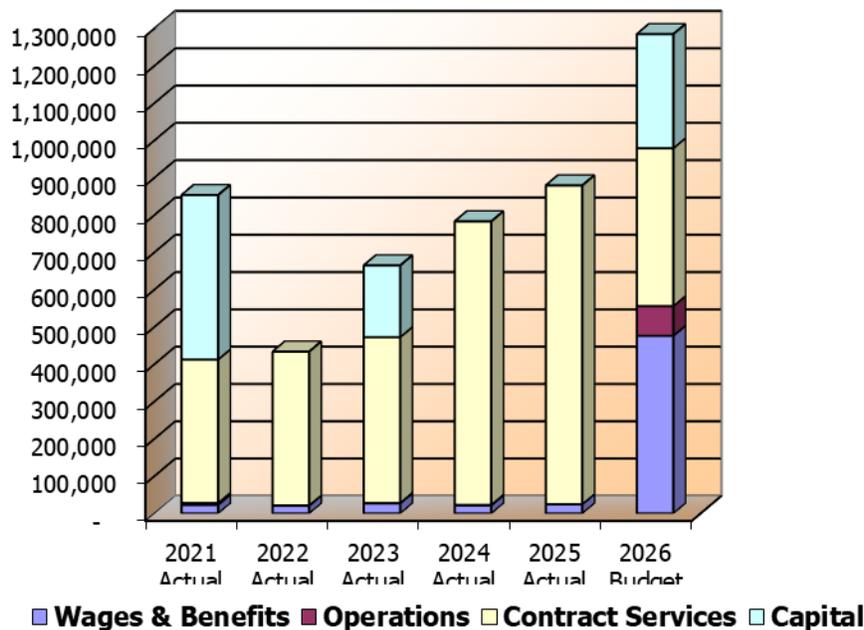
In 2024 Fire District No. 5 responded to 169 city call outs and completed 303 inspections and 57 reinspection's for the city.

Fire Department Expenditure History

Fire Department	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2025 / 2026 Chg. %
Wages & Benefits	22,807	20,438	26,885	21,461	24,489	476,200	1844.55%
Operations	5,120	946	1,176	1,488	-	79,500	0.00%
Contract Services	384,604	412,333	444,495	759,922	854,783	423,289	-50.48%
Capital	440,974		192,179	-	-	306,000	0.00%
Total	853,505	433,717	664,735	782,871	879,272	1,284,989	46.14%

Contracted services with Adams County Fire District #5 for 2026 will be approximately \$276,039. This will cover the first 4 months of the year while the City investigates the possibility of starting our own Fire Department. 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 purchased a new firetruck for \$633,153. In 2023 we also spent \$188,509 on breathing apparatuses. We maintain a fire reserve fund to save for future equipment. The fire reserve fund ended 2026 with \$15,546.

FIRE DEPARTMENT EXPENDITURE TRENDS



Park & Recreation Department

Parks & Recreation

As the City of Othello continues to grow and evolve, the Parks & Recreation Department remains committed to enhancing quality of life through strategic park development, recreational programming, and community-centered events. Building on the strong foundation outlined at the beginning of 2025, this year has brought measurable progress in capital improvements, expanded amenities, and strengthened partnerships.

New Developments

At Lions Park, the department completed the conversion and development of four dedicated pickleball courts, providing expanded opportunities for multi-generational recreation and open play. These courts complement the Iron Horse Playground, basketball fourplex, and trail system, which continue to serve as high-use community assets. At Kiwanis Park, the new futsal arena was officially completed and opened for community use, offering a dedicated space for youth and adult athletes. A bathroom remodel was completed by the department. Planning is now underway for additional upgrades at Kiwanis Park in 2026, including installation of a splash pad, trail improvements, upgraded lighting for enhanced safety and extended use, and modernization of playground equipment.

Youth Recreation Programs

Seasonal youth and adult recreation programs remained strong in 2025. Offerings included Little League baseball and softball, MLS.GO Soccer, NFL Flag Football, a summer recreation program, Jr. NBA/Jr. WNBA basketball in partnership with the Othello School District for facility basketball court use. Participation levels continue to demonstrate the community's demand for organized recreational opportunities, and the department is focused on expanding adult leagues and strengthening partnerships in the coming year.

Spring Opportunities

410 participants filled our Little League divisions for children ages 4-12, which also take place at the Lions Park Complex, allowing our young athletes to learn the fundamentals of baseball and softball in a supportive environment. For soccer enthusiasts, MLS.GO Soccer was implemented for 331 participants ages 4-12. Soccer is a favorite, providing friendly competition at Taggares Park. Spring NFL Flag Football had 106 participants who enjoyed playing at Lions Park.

Summer Opportunities

We offered the Summer NFL Flag Football program for kids ages 5-12, hosted at Lions Park. This event brings the thrill of football to young athletes in a safe and fun environment. In addition, we offered a three-week City-funded Summer Recreation program for kids ages 4-12. We had 147 registrants who attended the first half of the day from 8 am to noon. Sports and Craft Activities kept kids on their toes, and snacks were provided daily. Adult co-ed slow-pitch softball was offered at the Lions Park Complex under the lights. We had six teams register. After hosting the season, we hope to add more teams in 2026 with a possibility of offering a women's league.

Fall/Winter Opportunities

This year, we continued the Jr. NBA/Jr. WNBA basketball and served 138 youth participants ages 7-12. We collaborated with the Othello School District, we worked together to provide the necessary facilities for this program, while local high school basketball players and coaches refereed games and mentored the young players. The partnership was a great success and showed the strength of our community coming together to support our youth.

Rentals

We have options to rent space for gatherings, practices, games, and tournaments. We had 119 shelter rentals, 60 soccer field rentals, 21 Lions

Complex ball field rentals, and 3 basketball court rental.

Special Events

Othello Parks & Recreation hosted 18 special events in 2025, and we're proud of the impact these events had on our community. From family fun to health-focused activities, we bring people together in meaningful ways. Notable events included:

- Family Movie Nights – Families are brought together for fun and entertainment under the stars.
- Holiday Egg Hunt – Our second holiday egg hunt, a joyful community tradition.
- Annual Classic Car Show & Slow Drag – A showcase of classic vehicles, a favorite among car enthusiasts.
- Fight for Mike 5K – A charity event that brought awareness to a worthy cause.

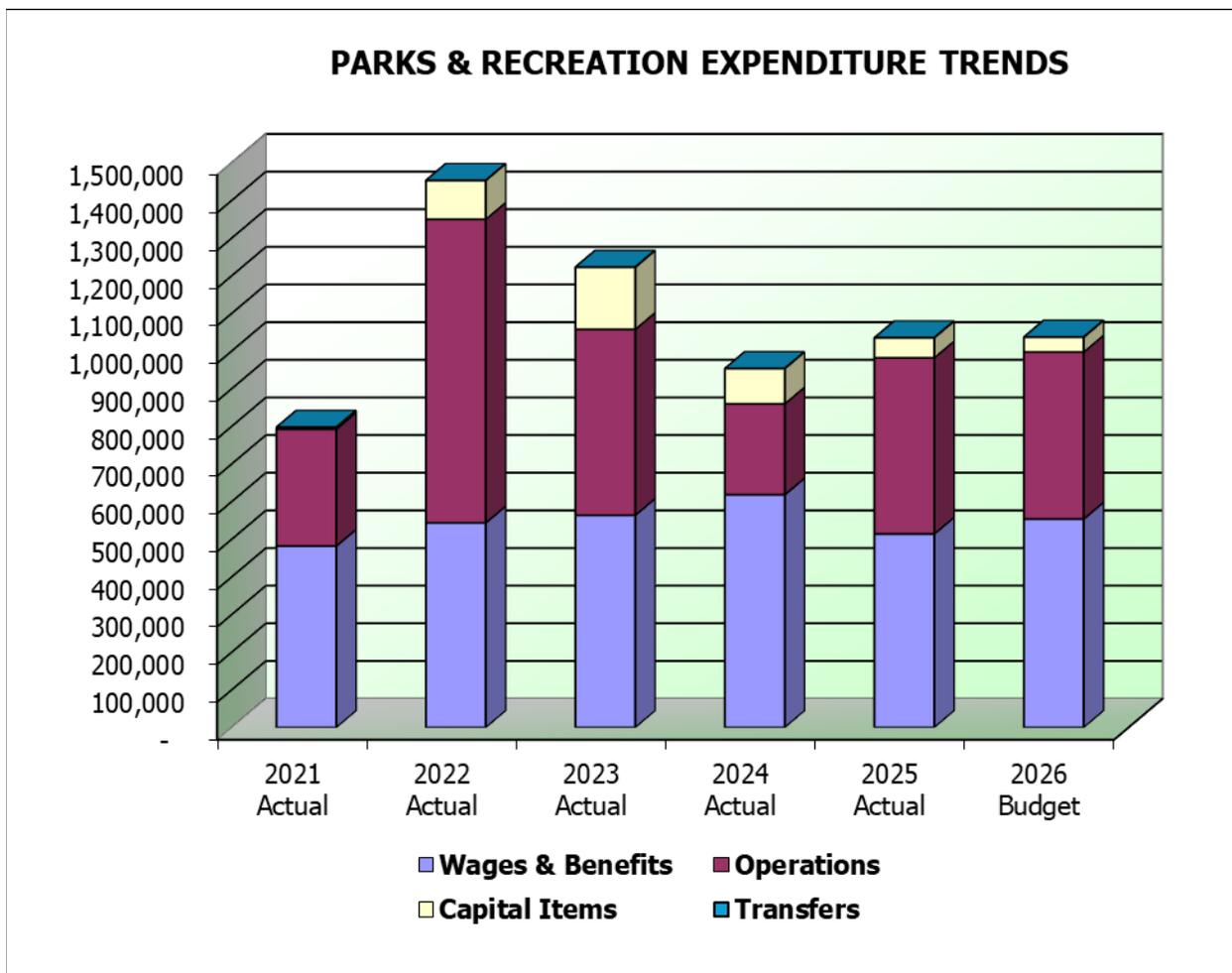
- 4th of July Celebration – A parade, fireworks, and festivities lit up our city.
- CBHA Color Run – A fun, colorful way to get active and support our community.
- Health Fair – Promoting wellness with health screenings and resources.
- Miracle on Main Street- Our most popular event of the year.

Looking ahead to 2026, the department's priorities include completing Kiwanis Park improvements, pursuing additional grant funding opportunities, and advancing long-term park planning to support future growth. The Parks & Recreation Department remains dedicated to maintaining safe, welcoming, and vibrant spaces where the Othello community can gather, recreate, and thrive.



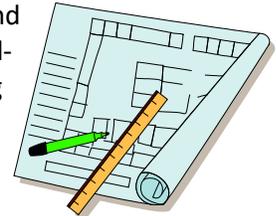
Parks & Recreation Department Expenditure History

Parks & Recreation Department	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2025 / 2026 Chg. %
Wages & Benefits	481,829	543,586	563,778	618,099	513,940	553,958	7.79%
Operations	310,538	806,342	493,876	241,525	467,935	443,400	-5.24%
Capital Items	5,005	103,236	165,045	93,704	53,068	39,500	-25.57%
Transfers	-	-	-	-	-	-	0.00%
Total	797,372	1,453,164	1,222,699	953,328	1,034,943	1,036,858	0.19%



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.

2025 Accomplishments

- 131 permits were issued, on \$14.6M valuation
- 1153 inspections completed

<p>Significant projects finished in 2025:</p> <ul style="list-style-type: none"> • Sand Hill Apartments (2 24-unit buildings) • Remodel of 140 E. Main (former CBHA building) for the Othello Library, Pillar Fitness, and various small businesses • Bowling alley remodel • Pool at Columbia Physical Therapy • Walmart remodel • Emmanuel Church addition & remodel • Remodel to add Engineering office at Public Works • Remodel/renovation at Parks & Rec bldg. 	<p>Notable projects started in 2025:</p> <ul style="list-style-type: none"> • STCU addition to create full branch at drive-thru location • McCain Foods wastewater pump station • McCain cardboard recycling building • Kiwanis north restroom remodel
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	2025 Building Permits		2024 Building Permits		2023 Building Permits	
	Permits	Valuation	Permits	Valuation	Permits	Valuation
Commercial	5	\$5,274,269	14	\$3,518,783	4	\$2,166,245
Demolition	2	n/a	2	n/a	2	n/a
Fence	12	n/a	19	\$9,000 ¹	18	n/a
Foundation only	0	n/a	0	n/a	8	n/a
Garage/Shed/Carport	1	\$41,971	5	\$181,991	2	\$191,938
Mechanical	9	\$87,736 ²	32	\$563,085 ²	34	\$618,919 ²
Misc Permits	1	\$7950	0	\$0	2	\$1150
Multi-family (new)	0	\$0	4	\$5,866,178	1	\$275,771
Single family (new)	26	\$6,162,335	30	\$7,282,905	40	\$8,784,129
Accessory dwelling unit	1	\$35,000	3	\$154,062	0	\$0
Duplex	2	\$636,288	4	\$303,898	2	\$386,205
Placement	2	n/a	4	n/a	7	n/a
Plumbing	3	\$10,000 ²	1	\$11,000 ²	2	\$12,150 ²
Pool	0	\$0	2	\$284,991	0	\$0
Porch/patio	4	\$41,369	8	\$88,190	4	\$62,654
Remodel/Addition	18	\$1,595,212	13	\$1,452,749	11	\$609,061
Roofing	34	\$614,745	31	\$358,341	33	\$336,586
Siding/Stucco	2	\$12,900	5	\$39,700	6	\$93,189
Sign	9	\$123,142	5	\$59,700	8	\$163,363
Year End Total	131	\$14,642,919	182	\$20,174,571	184	\$19,380,986

¹ Valuation is for fences over 7' high. Permits under 7' are free so we don't collect valuation.
² Valuation for commercial permits only, we do not charge based on valuation for residential mechanical or plumbing permits.

Rental Licensing & Inspection Program

Rental Licenses					
	2025	2024	2023	2022	2021
Applications	23	50	20	87	70
Inspections	35	82	241	141	74
Approved sites	27	42	92	47	25
Approved units	99	87	207	78	40

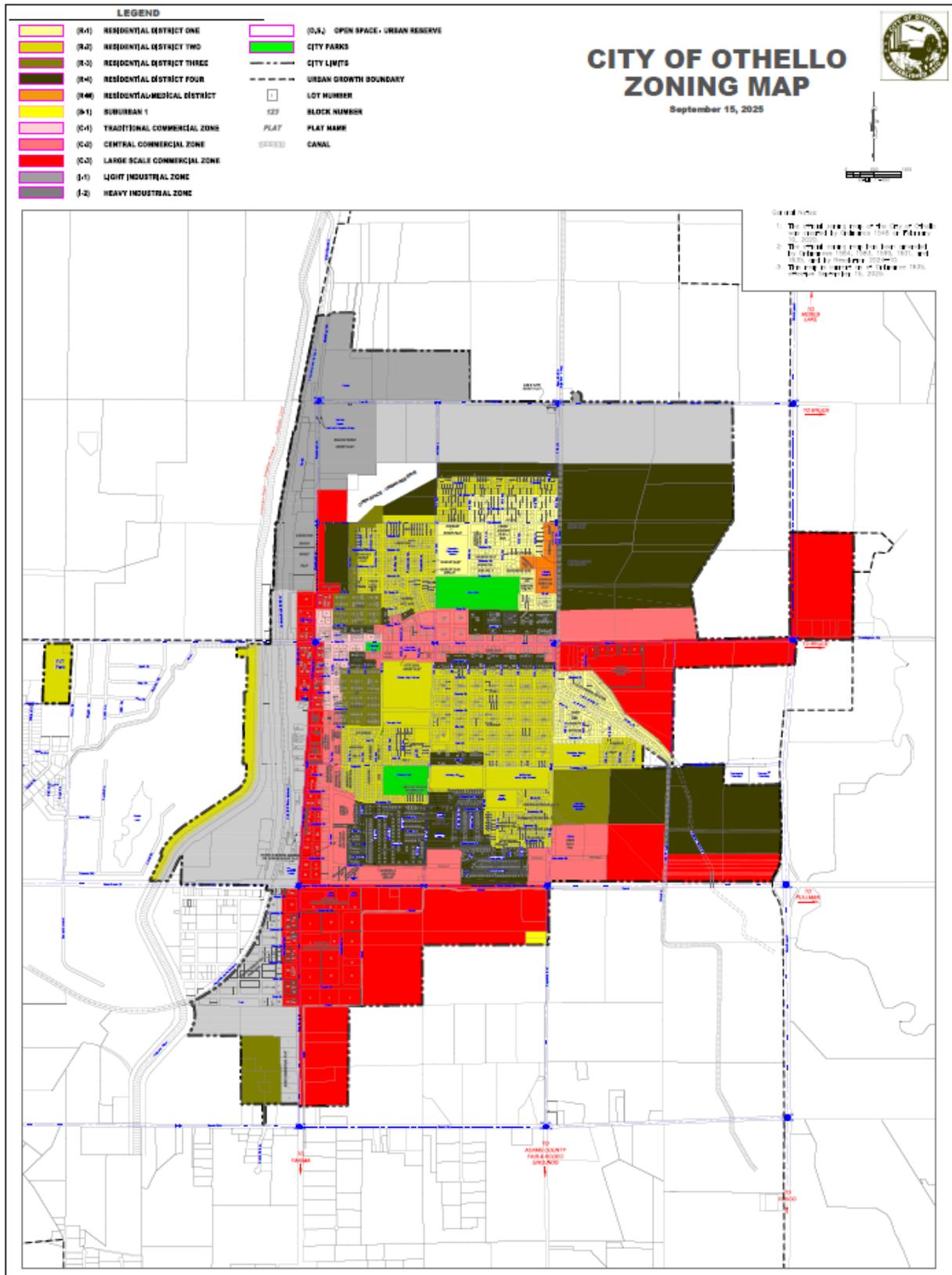
- This is the fifth year of this program. We continue to work on getting units licensed and inspected. Since the beginning of the program, we have licensed 230 sites and 514 rental units.
- Most of the corrections in 2025 were simple items like smoke alarms, house numbers, GFCI outlets, and water heater temperature/pressure valves. There were no major corrections needed this year, suggesting that most of the worst conditions have already been addressed in previous years. In the first years of the rental licensing program, notable violations included lack

of a permanent heat source, kitchen faucet not working, window that falls out of the frame, cockroaches, thermostat not working, outdoor grill being used in a kitchen, exposed wiring, exterior doors that don't seal, and various instances of mold, with the worst one being a bathroom fan rusted solid causing ceiling covered in mold (this is the only time the Inspector required the tenant to be moved out while the unit was corrected).

Land Use Permits							
	2025	2024	2023	2022	2021	2020	2019
Notice of Application issued	7	3	8	5	4	8	10
Environmental Reviews	5	9	6	4	6	3	10
SEPA Exemptions	0	3	0	4	0	2	0
Boundary Line Adjustments	0	2	1	1	0	5	0
Preliminary Plats approved	1	2	2	3	2	1	3
Final Plats approved	3	0	4	0	1	4	4
Plats recorded	3	1	2	1	2	4	2
Annexations completed	1	0	1	1	0	0	1
Conditional Use Permits	0	1	0	0	0	0	1
Rezoning	0	0	1	0	1	Citywide	1
Zoning/Subdivision text changes	3	2	0	1	2	Citywide	0

Municipal Code, Standards, & Zoning updates

- Overhauled the Subdivision code, [Title 16](#), to match with current procedures and better integrate with the Public Works Design Standards, remove conflicts and duplication, and simplify the code to make it more user-friendly. This is the first major update to these regulations since 1995.
- Updated Residential codes reducing setbacks for living space, allowing eave overhang into front setback, and updating some definitions. [Ord. 1634](#)
- Adoption of "STEP Housing" regulations, to comply with state laws for Emergency Shelters, Temporary Housing, Emergency Housing, and Permanent Supportive Housing. [OMC 17.80](#) Emergency Shelters and Housing
- Adopted regulations allowing beekeeping, to comply with state laws. [OMC 6.16](#) Keeping of Bees
- Updates to Storage and Parking of Large Vehicles ([OMC 9.33](#) and [17.56.055](#)).
- Updates to Vision Clearance at Intersections ([OMC 17.56.040](#)).
- Worked with Engineering to check and finalize an updated Zoning Map (the first since 2020).



Comprehensive Plan

- We started the process to update our 2015 Comprehensive Plan. Council approved a 3-year contract with SCJ Alliance to complete the update by the 2027 deadline. Work products in 2025 included Draft Public Engagement Plan, Draft Stakeholder List, Draft Checklists for Partially-Planning and Fully-Planning Jurisdictions, Draft Critical Area Ordinance Checklist, Draft Goal and Policy Framework, and Community Profile.

Annexation

- Hampton Development Annexation: The Council accepted this annexation of 187 acres south of Cemetery Road and east of Wahitis Elementary and CBHA.

Housing & Homelessness

- We issued the first Multi-Family Tax Exemption (MFTE) for Sand Hill Apartments (48 units). 20% of the units are reserved for low- and moderate-income tenants for the 12 years of the tax exemption. This leaves the potential for 252 more MFTE units for new apartment construction.
- Housing and homelessness work in 2025, supported by a Dept of Commerce CLIHP grant (Coordinating Low-Income Housing Planning) awarded in late 2024 for a combined project with Adams County, including:
 - 2025-2030 Adams County Homeless Housing Plan, adopted by the Board of County Commissioners in December. This was the result of monthly meetings of the Adams County Homelessness Task Force, formed for this project.
 - Steps toward the 2027 Comprehensive Plan update for both the city and county:
 - Land capacity analysis to look at vacant and underdeveloped land to accommodate housing for the next 20 years
 - County-wide Planning Policies for Housing, adopted by the Board of County Commissioners in June.
 - Housing allocation at all income bands for the next 20 years to all jurisdictions

Staffing

- Over the course of this year, 4 new Planning Commissioners were appointed to fill vacancies.

Technology

- We continue to request refinements of our Permit Trax program for building and land use permits when we realize something could be done better. The Permit Trax company is always very accommodating and prompt in making updates.
- In 2024, we stopped creating paper files of new building permits; we instead retain the records in digital format. After a full year, we can verify that this has been working well and has not created any issues. As time allows, we have also been working back through older files and scanning anything not already digital so we can dispose of the paper copies. This frees up space in the over-crowded vault and makes it easier to respond to public record requests. We have also stopped creating paper land use files and will eventually convert the older ones to digital.

Training

- Building Inspector attended annual 1-week International Code Council training for building codes. The best sessions he attended this year were on how to inspect at early stages for accessibility requirements, and legal aspects of code enforcement.
- Community Development Director took 8-session training offered free through WCIA: “How To| Practical Guides for Supervisors” by Janelle Tarasewicz of Aperture EQ. Also 2-session “Navigating Employee Performance” by the same trainer.
- Community Development Director attended annual Washington City & County Planning Directors Conference. The best sessions this year were on managing employees from different generations, recent land use law changes, state legislative changes, and development agreements.
- Free webinars on sustainable water, economic development, data centers, Comprehensive Plan update components, writing a better RFP.
- Fire extinguisher training by Public Works.

Transportation

- Managed the consultant for the preparation of the [Local Road Safety Plan](#), adopted by Council in May. This work was funded by a QuadCo grant.

Other

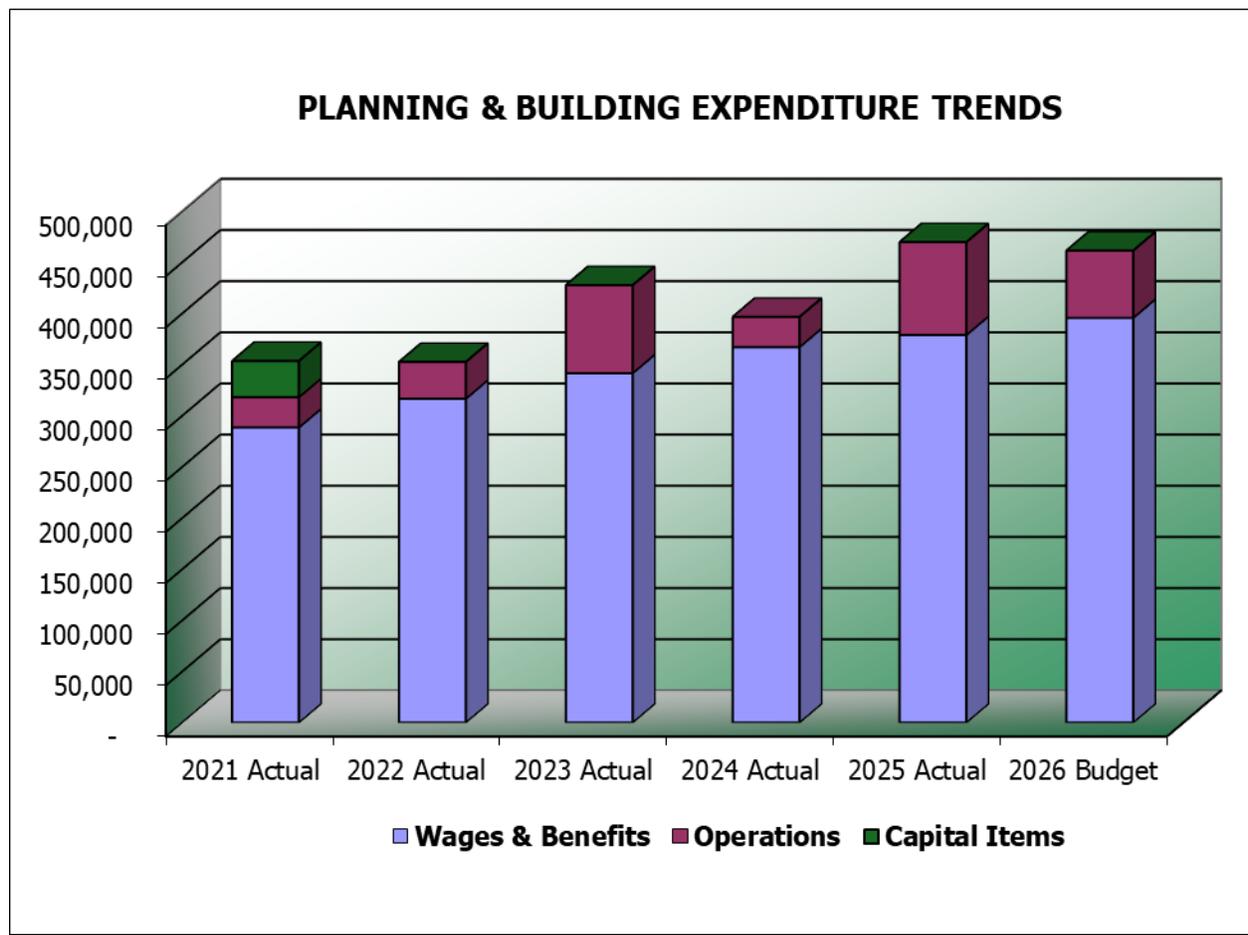
- Attended Adams County Planning Commission meetings when they discussed major updates to the County Zoning Code and zoning around Othello.
- Participated in discussions between cities, counties, and the Master Builder Association on proposals to revise the state subdivision statute (RCW 58.17).

2026 Goals

- Substantial work on the Comprehensive Plan Update, so that it is ready for minor cleanup in time for June 2027 adoption.
- Finish setting up system and roll out to public the ability to apply for building permits online.
- Help the City continue long-term financial sustainability by trying to ensure 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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2025 / 2026 Chg. %
Wages & Benefits	288,571	316,632	341,578	367,084	378,943	395,687	4.42%
Operations	29,588	35,970	86,006	29,524	90,743	65,775	-27.52%
Capital Items	35,423	-	-	-	-	-	0.00%
Total	353,582	352,602	427,584	396,608	469,686	461,462	-1.75%



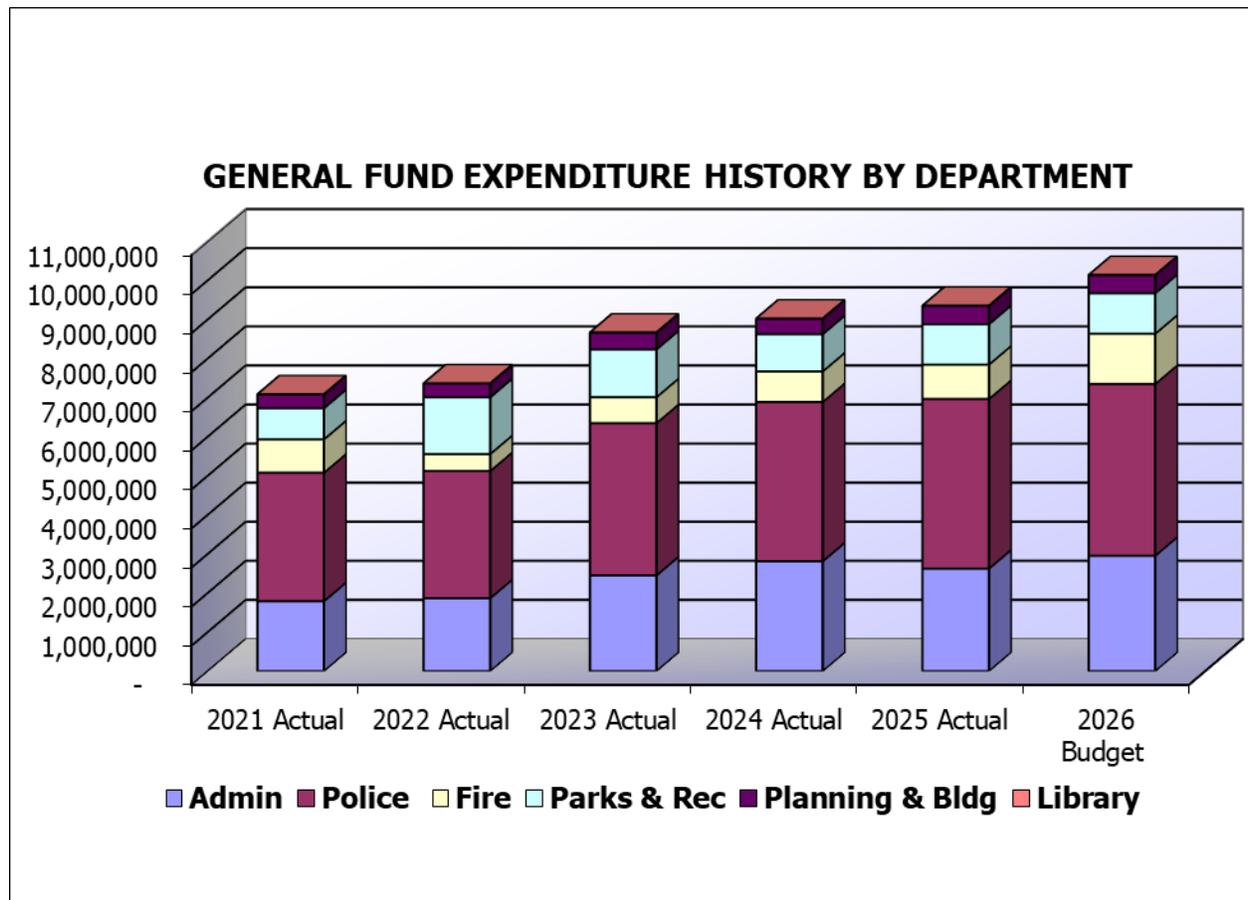
Othello Library

Mid-Columbia Libraries' Othello Branch began serving the public in 1995 and the branch was updated in 2025 after relocating across Main Street. The new Othello library boasts brand new furniture, meeting rooms, conference rooms, and artwork that represents the community of Othello. Need to get online? The library provides free WiFi and public computers. The Othello library also houses a Library of Things for the community to browse!



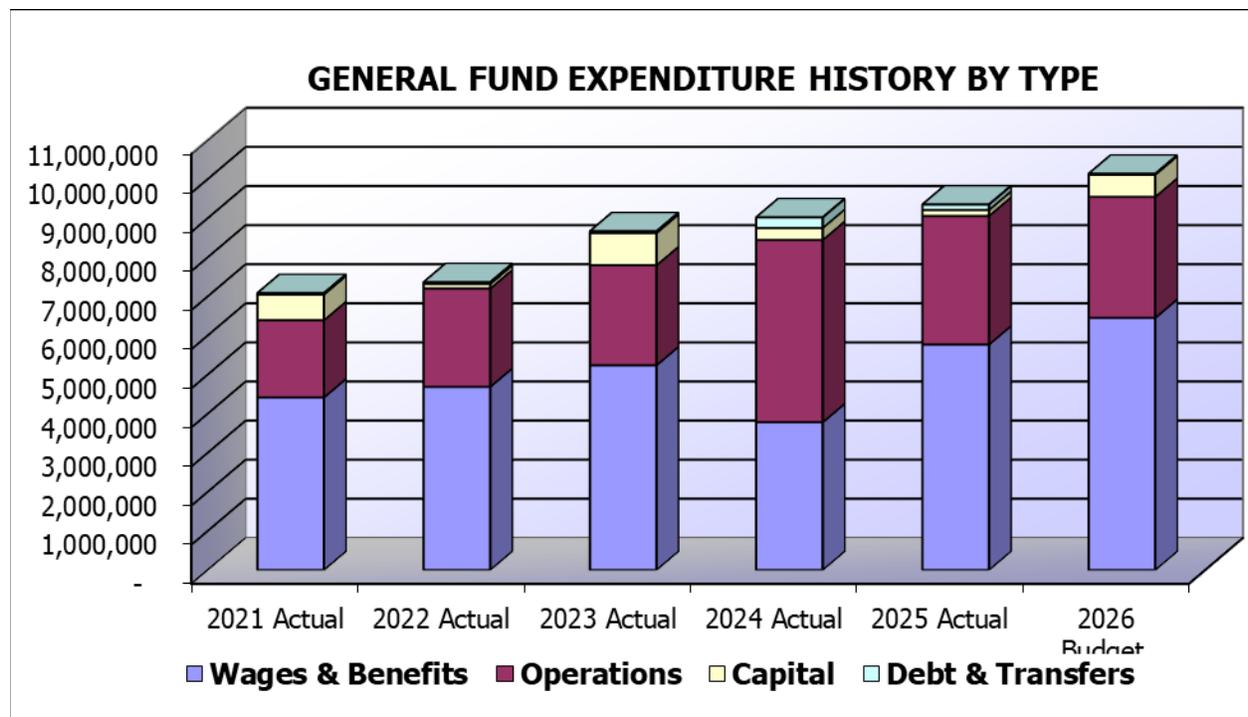
General Fund Expenditures Summary by Department

General Fund Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2025 / 2026 Chg. %
Admin	1,790,457	1,866,738	2,451,093	2,812,270	2,624,583	2,954,082	12.55%
Police	3,287,727	3,255,792	3,895,573	4,075,976	4,341,131	4,396,205	1.27%
Fire	853,505	433,717	664,735	782,871	879,272	1,284,989	46.14%
Parks & Rec	797,372	1,453,164	1,222,699	953,328	1,034,943	1,036,858	0.19%
Planning & Bldg	353,582	352,602	427,584	396,608	469,686	461,462	-1.75%
Library	318	838	3,371	486	272	2,000	635.92%
Total	7,082,960	7,362,851	8,665,054	9,021,539	9,349,887	10,135,596	8.40%
Ending Bal.	1,346,473	1,486,206	1,196,157	1,521,894	1,620,437	405,830	-74.96%



General Fund Expenditures Summary by Type

General Fund Expenditures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2025 / 2026 Chg. %
Wages & Benefits	4,416,475	4,685,836	5,238,200	3,780,767	5,768,698	6,450,834	11.82%
Operations	1,974,617	2,515,801	2,559,548	4,663,060	3,289,157	3,096,242	-5.87%
Capital	657,197	116,544	822,636	307,823	152,779	563,850	269.06%
Debt & Transfers	34,670	44,670	44,670	269,888	139,253	24,670	-82.28%
Total	7,082,960	7,362,851	8,665,054	9,021,539	9,349,887	10,135,596	8.40%



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 about \$30,000 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 2026.

Organization	2026 Allocation
Othello Community Museum	\$ 1,500
Othello Holiday Committee	\$ 10,000
Chamber of Commerce	\$ 10,600
Old Hotel	\$ 6,312
Rodeo	\$ 10,600
All City Car Classic	\$ 2,500
Othello Fair Association	\$ 10,600
Sandhill Crane Festival	\$ 10,600
Othello Rod & Gun Club	\$ 2,500
Christmas firework display	\$ 12,000
Multicultural Association Service (MAS)	\$ 1,177
2024 Total	\$ 78,389

Tourism Fund 2026 Revenue and Expenditures

Tourism Fund 114	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	'25 vs '26 Inc./Dec.
Beginning Bal.	46,966	63,454	63,424	70,489	63,489	34,989	-44.89%
Revenue	66,288	69,627	73,440	82,174	56,780	73,400	29.27%
Expenditures	49,800	69,657	66,374	89,175	99,814	78,389	-21.46%
Ending Balance	63,455	63,424	70,489	63,489	20,455	30,000	46.66%

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

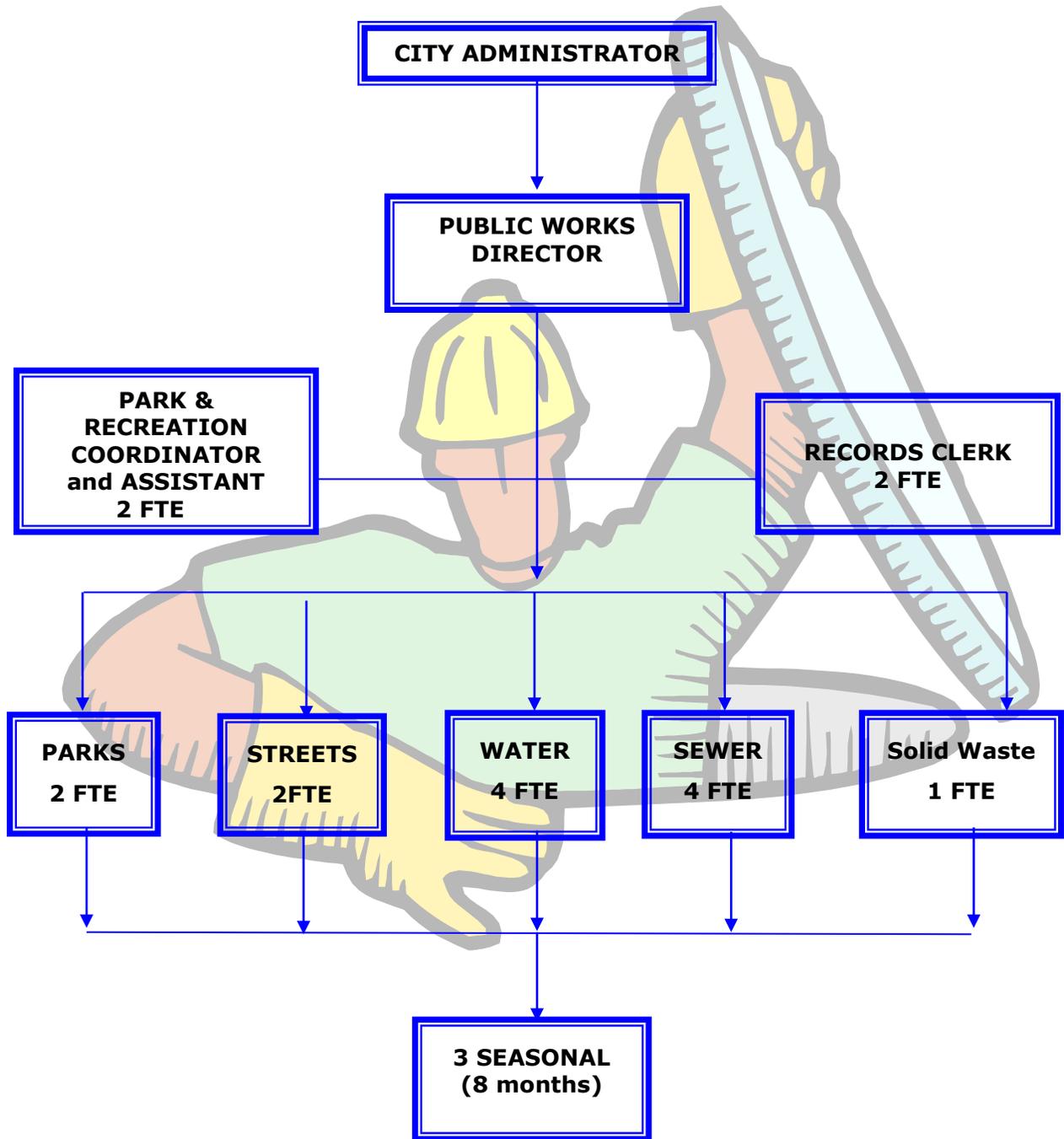
streets; roads; highways; sidewalks; street and road lighting systems; traffic signals; bridges; domestic water systems; storm and sanitary sewer systems, parks; recreational facilities; law enforcement facilities; fire protection facilities; trails; libraries; and administrative and judicial facilities.

Real Estate Excise Tax Fund 2026 Revenue and Expenditures

Real Estate Excise Tax Fund 335	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	'25 vs '26 Inc./Dec.
Beginning Bal.	101,821	230,334	324,956	207,680	60,200	87,221	44.88%
Revenue	138,926	111,718	117,887	115,333	120,326	120,700	0.31%
Expenditures	10,412	17,096	235,163	262,813	67,403	207,921	208.47%
Ending Balance	230,335	324,956	207,680	60,200	113,123	0	-100.00%

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PUBLIC WORKS DEPARTMENT



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, two Records Clerks, thirteen 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,



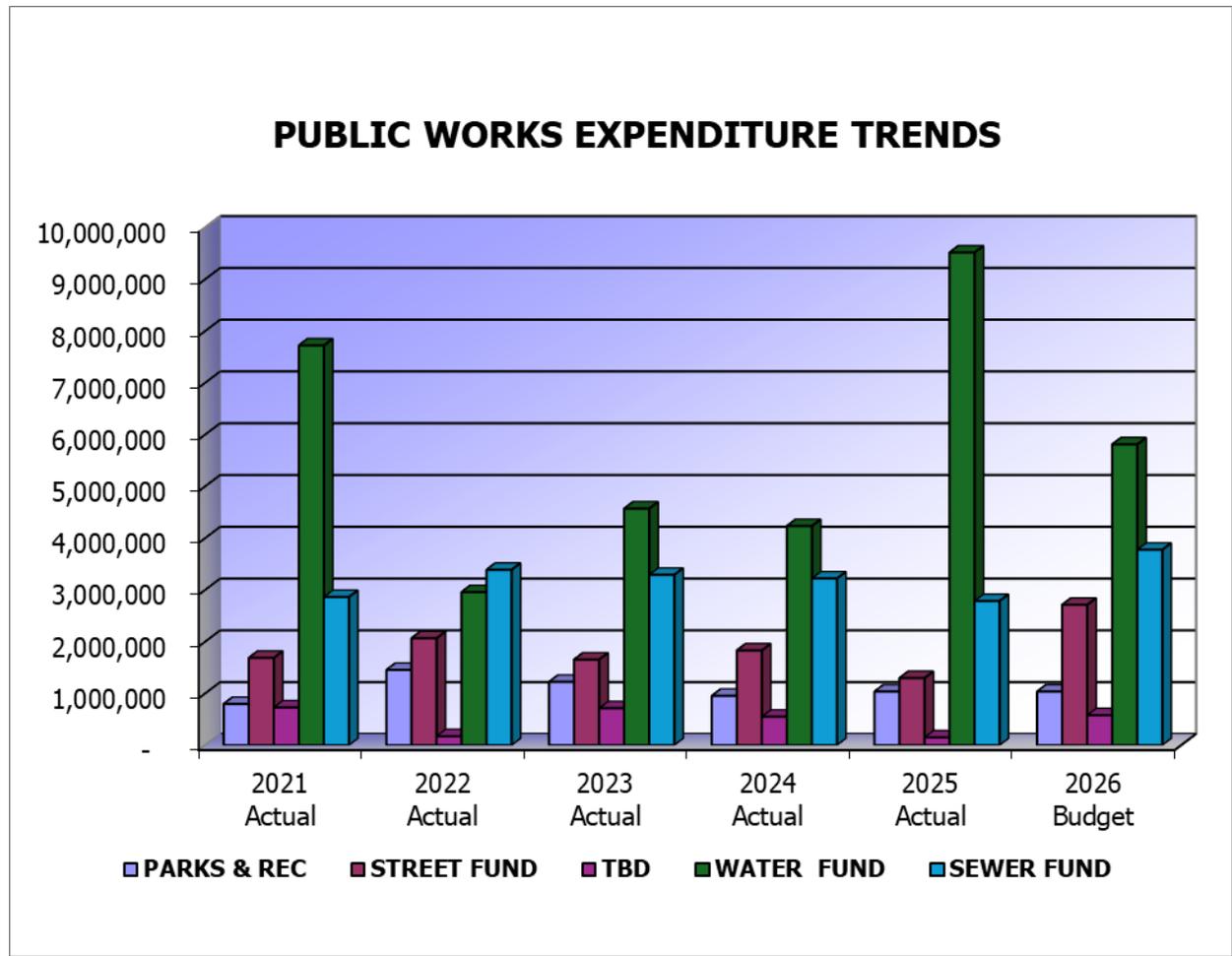
facilitating the collection and treatment of City sewage, systematically maintaining the water and sewer system, and planning for the future needs of water and sewer to a growing community.

Large projects approved for 2026 include crack seal work and a large chip seal/seal coat project. We will continue with various traffic calming measures, and continue with our sewer lining project.

We will continue with 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 and review Well #8. Continue with water and sewer line improvements.

2025 Public Works Accomplishments

- Updated adopted our Local Road Safety Plan
- Systematic Street, and Water & Sewer line improvements
- a large chip seal project on various city streets
- Renovations at Taggares Park including trees.
- Started the new spray park at Kiwanis Park.
- Continued with phase 2 of our Aquafer Storage and Recharge (ASR) project
- Minor improvements to the current sewer treatment facility
- Alley approach improvements



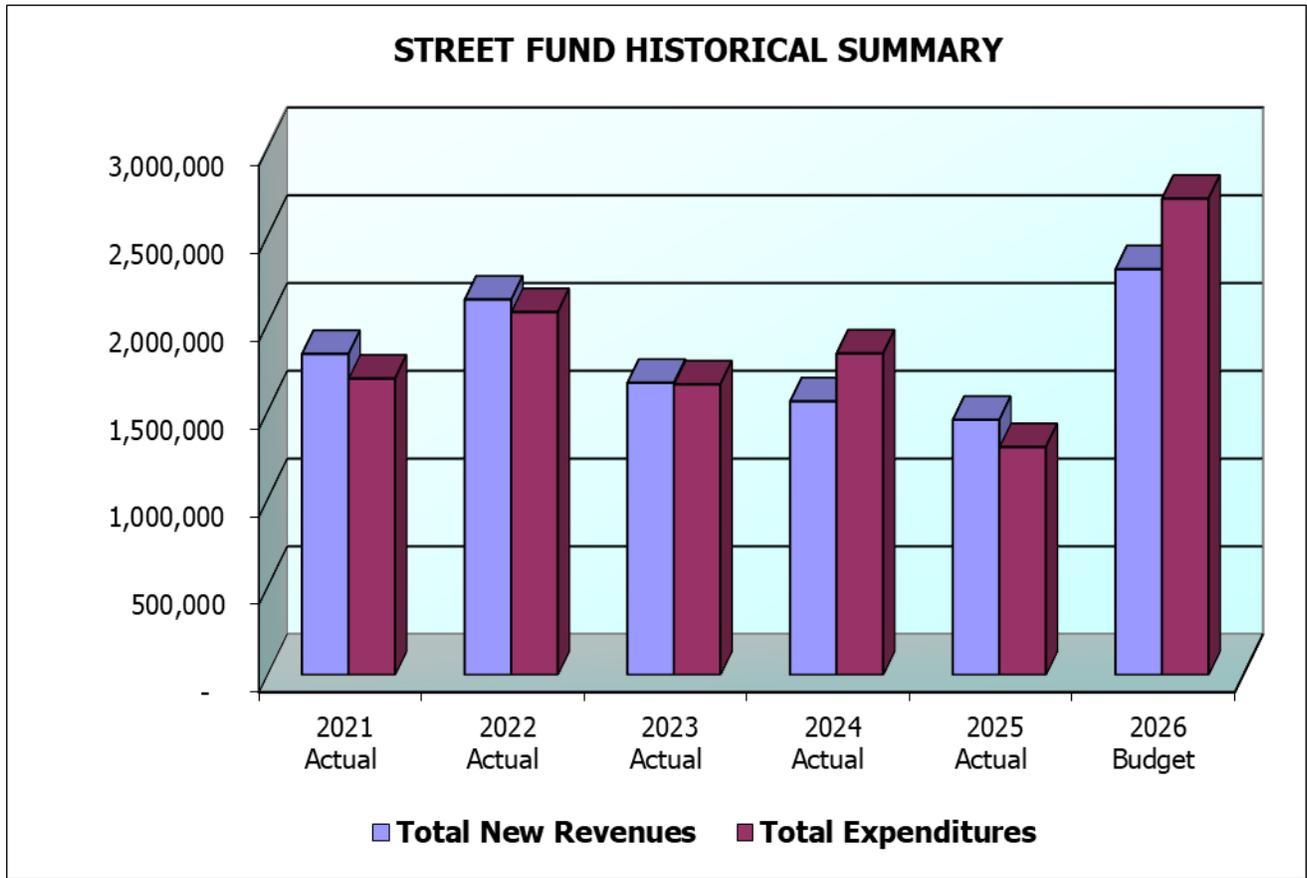
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STREET FUND

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.

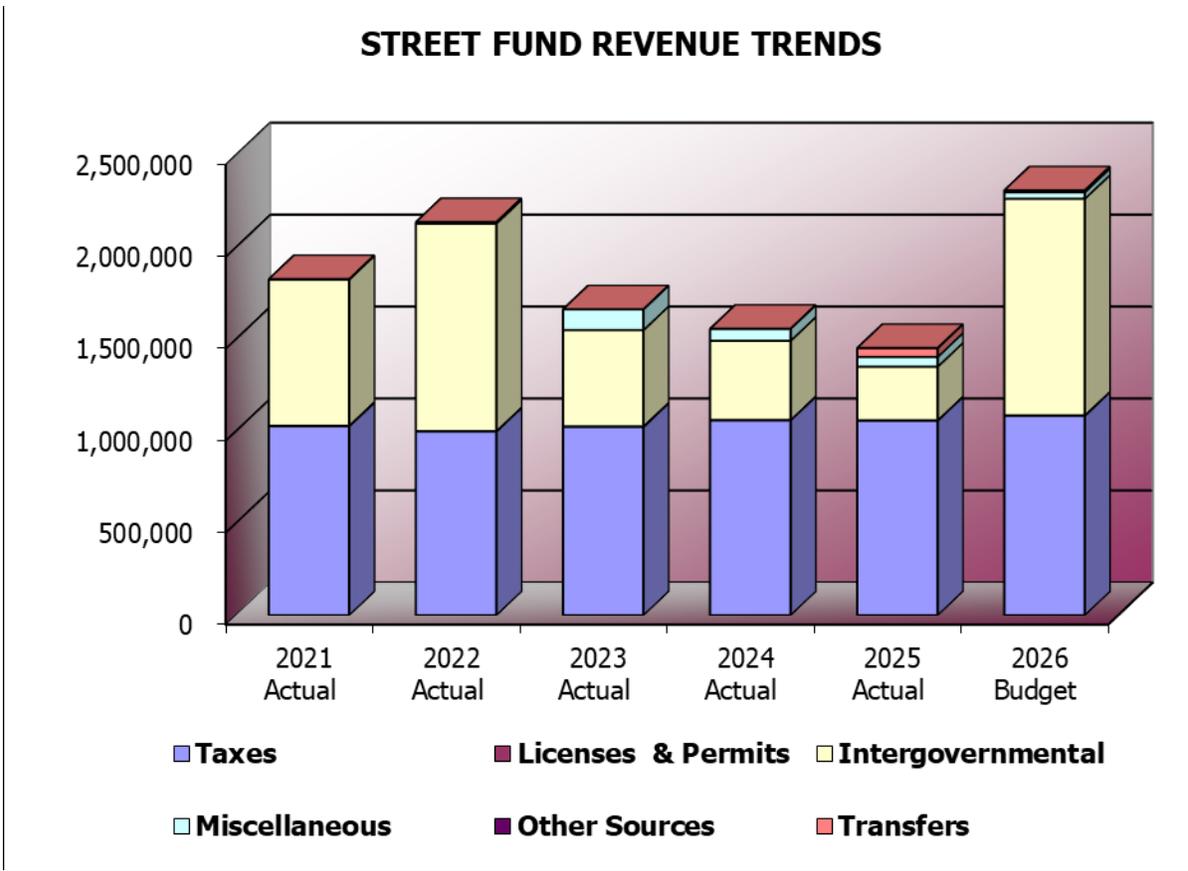
Transfers: Although Interfund transfers are not

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 2025 Revenue

REVENUE	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	25 vs.'26 Inc/Dec %
Beginning Balance	854,194	1,004,285	1,075,836	1,084,509	810,948	557,575	-31.24%
Taxes	1,027,716	999,104	1,024,171	1,060,287	1,058,544	1,085,000	2.50%
Licenses & Permits	3,564	2,200	3,220	1,590	1,810	2,000	10.50%
Intergovernmental	794,562	1,128,930	523,662	430,796	291,558	1,178,041	304.05%
Miscellaneous	897	7,585	112,468	64,863	53,106	35,500	-33.15%
Other Sources	1,016	-	-	-	-	-	0.00%
Transfers	-	-	-	-	48,000	10,000	-79.17%
Total New Revenues	1,827,755	2,137,819	1,663,520	1,557,536	1,453,018	2,310,541	59.02%
Available Revenue	2,681,949	3,142,104	2,739,356	2,642,045	2,263,966	2,868,116	26.69%



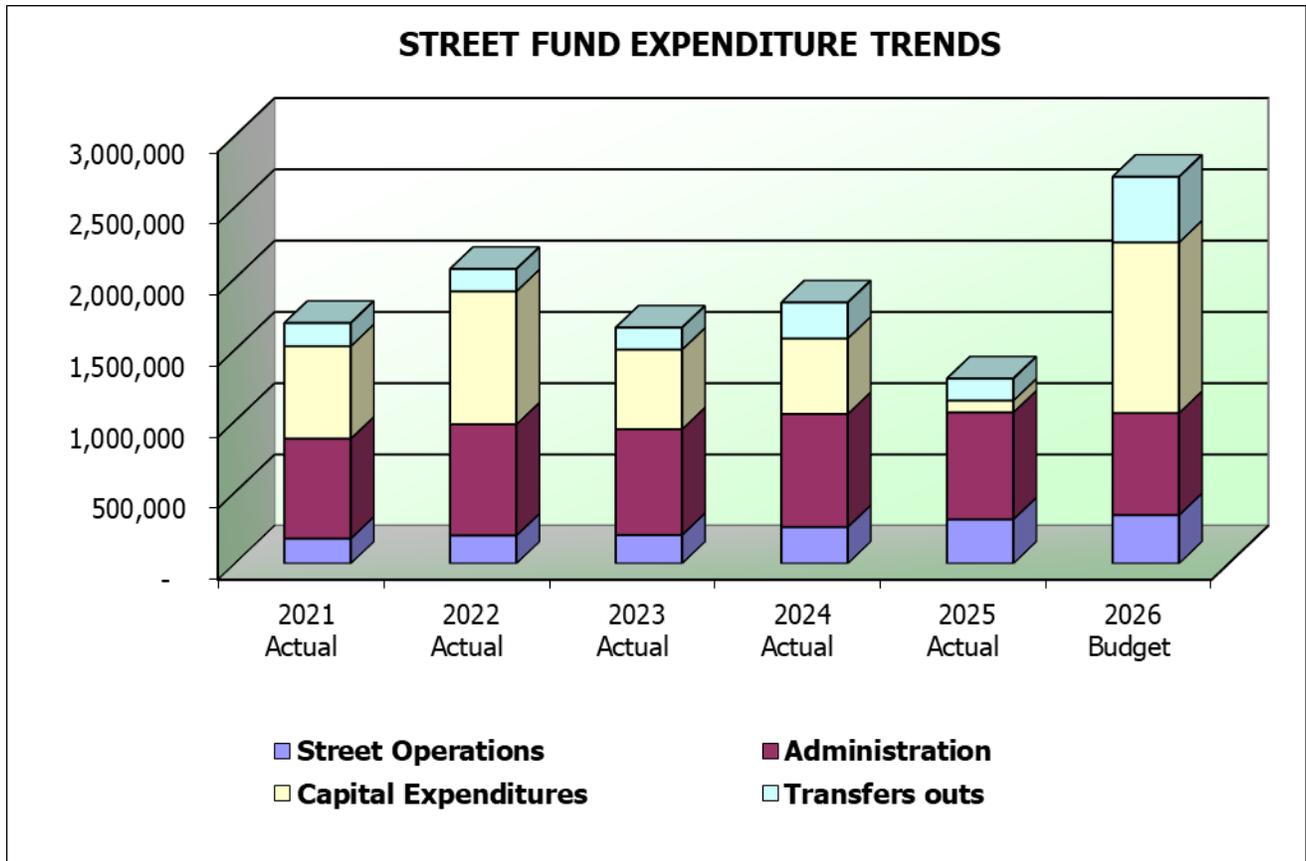
STREET FUND BUDGET CONSIDERATIONS

Capital projects budgeted for the Street Fund in 2026 include crack seal work and a large chip seal/seal coat project. We will continue with various traffic and parking updates. We just

adopted 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 2025 Expenditures

EXPENDITURES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	25 vs.'26 Inc/Dec %
Street Operations	175,418	197,018	200,789	256,555	309,930	339,800	9.64%
Administration	700,660	779,578	741,111	792,685	750,393	715,977	-4.59%
Capital Expenditures	648,729	933,196	558,744	529,893	83,209	1,196,979	1338.52%
Transfers outs	162,859	156,476	154,205	251,823	154,049	459,814	198.49%
Total Expenditures	1,687,665	2,066,268	1,654,848	1,830,957	1,297,581	2,712,570	109.05%
Ending Balance	994,285	1,075,836	1,084,509	811,088	966,384	155,546	-83.90%



TRANSPORTATION BENEFIT DISTRICT

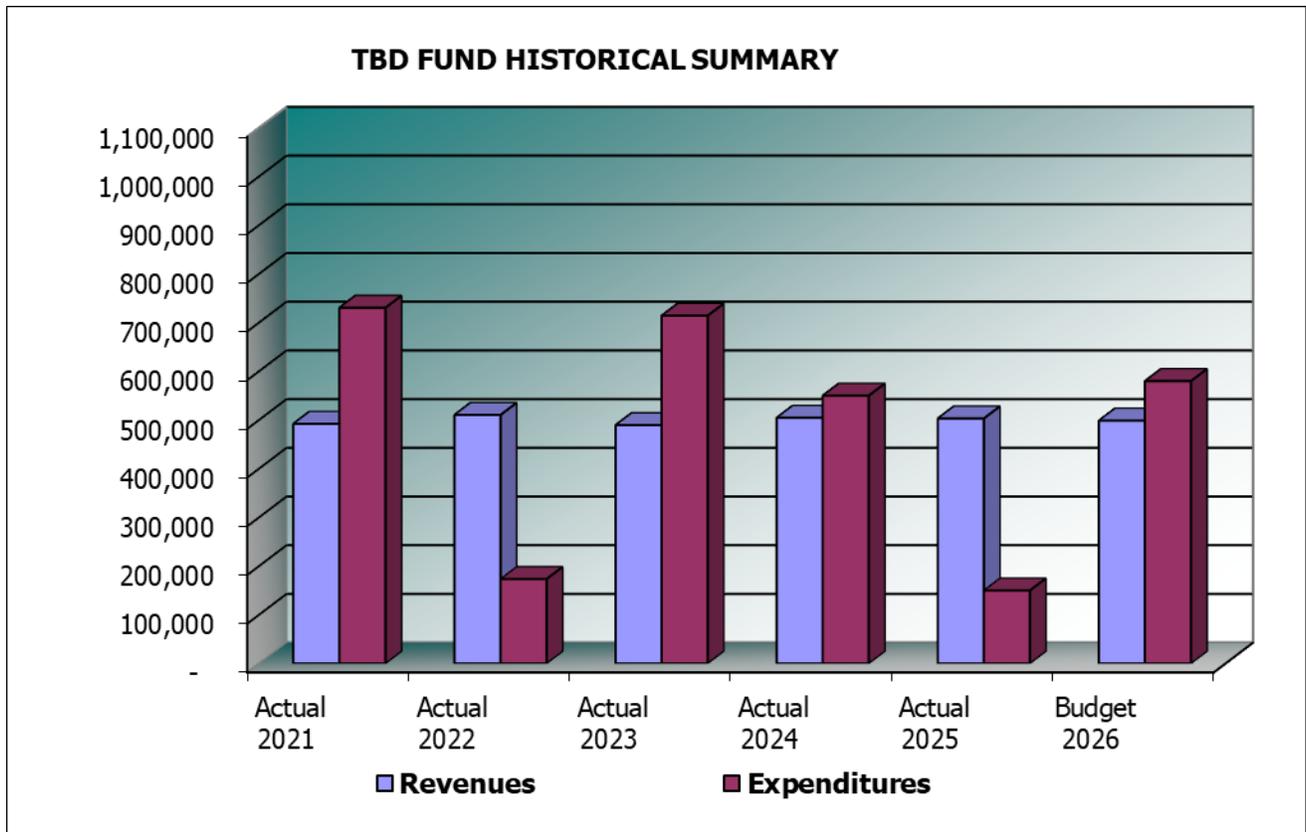
The City established a Transportation Benefit District (TBD) in August of 2012. The district was created for the purpose of acquiring, constructing, improving, providing, and funding transportation improvements within the District. The district boundaries are the same as the City of Othello boundaries.

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 2024 we spent \$400,000 from this fund on city streets. In 2026 we plan to spend \$580,000 from this fund , joined with \$185,000 from the street fund for large chip seal/seal coat projects.



WATER FUND

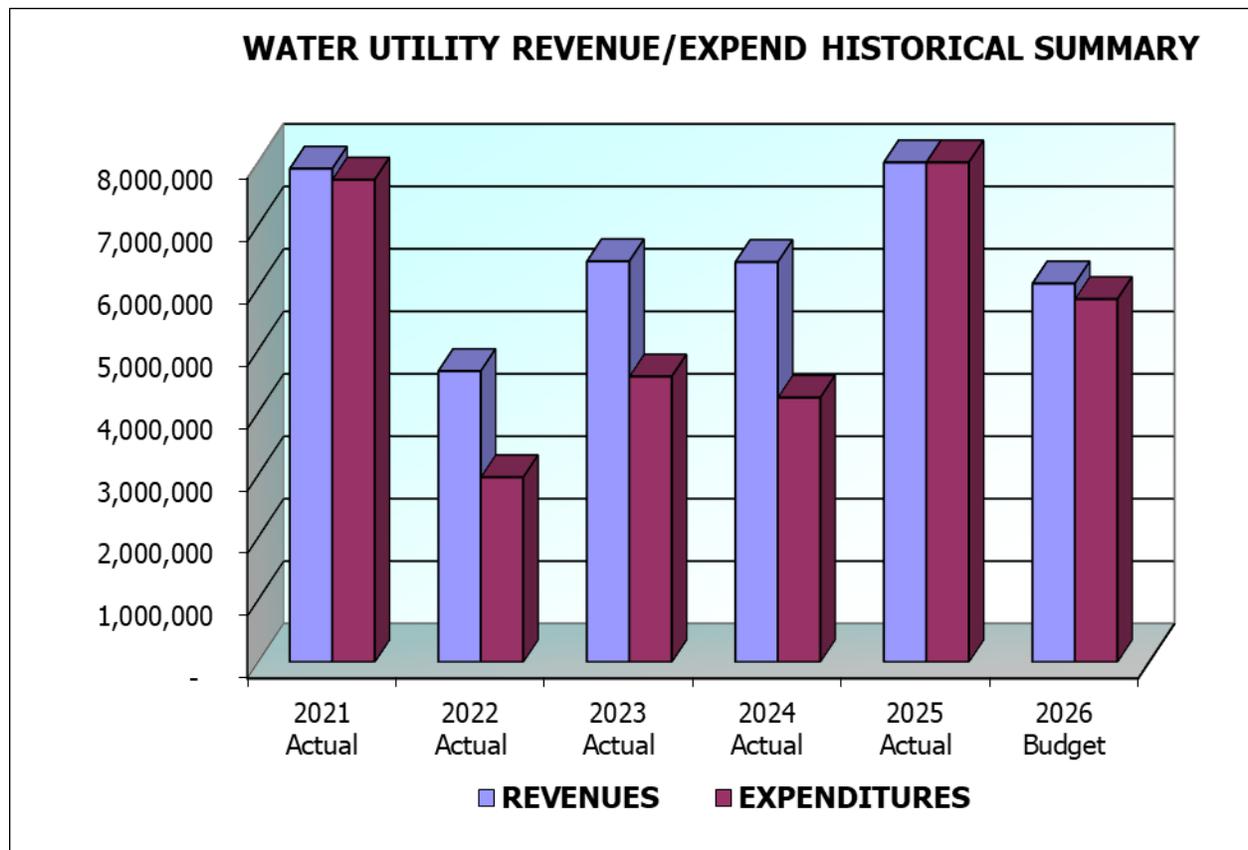
The Water Fund is an enterprise fund and accounts for its operations similar to private business in that the cost of operations, maintenance, debt and depreciation, is covered by fees charged to water users. The Water Fund provides for the planning and maintenance of water lines, wells, and reservoirs 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 2,581 meters. This includes two large industrial accounts that make up approximately 65% of the system demand. The City’s water service area includes the Othello corporate limits and a portion of unincorporated Adams County called the Urban Service Area.

The Water Utility currently manages wells from the Wanapum and Grand Ronde Aquifers for water production.



Reservoir #4



Water Fund Revenue Sources

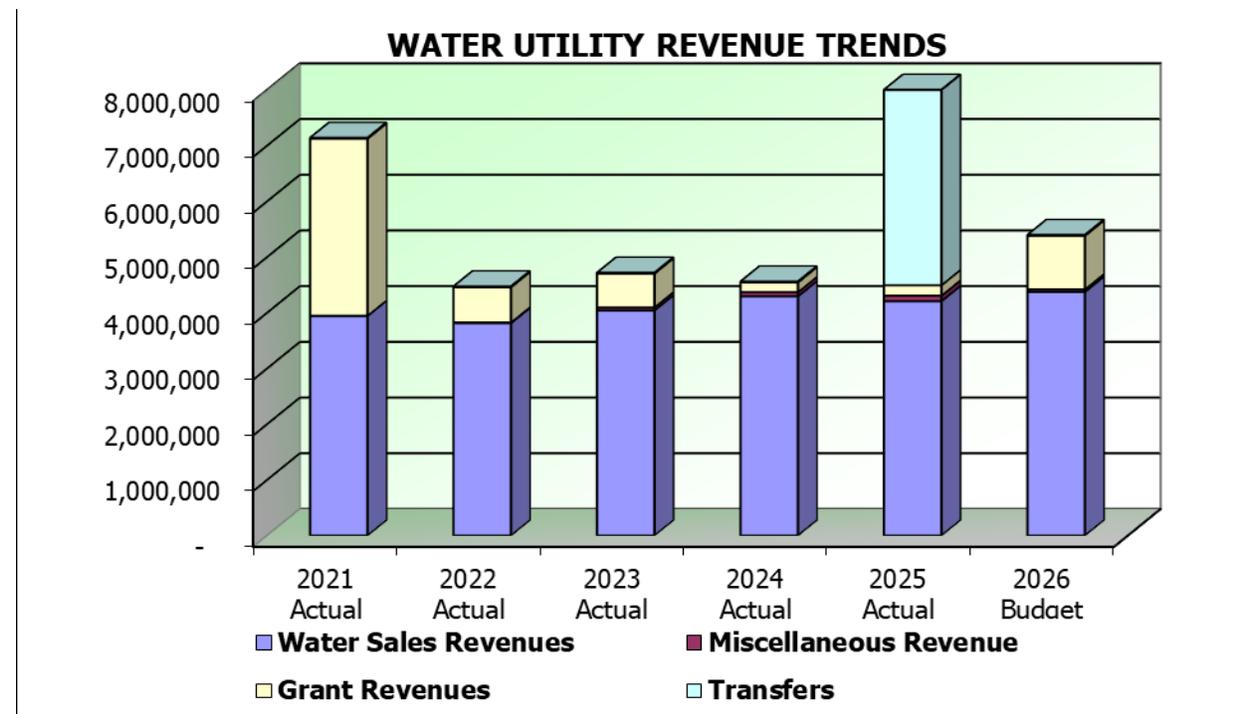
Charges for Services: Water Fund revenue is made up primarily of water sales. In 2023 the city commissioned a water rate study that reviewed appropriate rates across customer classes. At the conclusion of that study, the City Council approved a 5-year water rate schedule that annually increased residential 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.

Water Fund 2026 Revenue

REVENUES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	25 vs. '26 Inc/Dec %
Beginning Balance	761,964	186,836	1,699,946	1,844,954	2,169,083	666,491	-69.27%
Water Sales Revenues	3,941,713	3,812,148	4,040,697	4,294,039	4,206,278	4,373,061	3.97%
Grant Revenues	3,179,266	632,538	606,694	175,548	186,641	960,425	414.58%
Miscellaneous Revenue	2,107	11,724	54,280	74,353	99,620	46,000	-53.82%
Transfers	14,670	14,670	14,670	14,670	4,330,358	14,670	-99.66%
New Revenue	7,137,755	4,471,080	4,716,342	4,558,610	8,822,898	5,394,156	-38.86%
Total Available	7,899,719	4,657,916	6,416,287	6,403,564	10,991,981	6,060,647	-44.86%



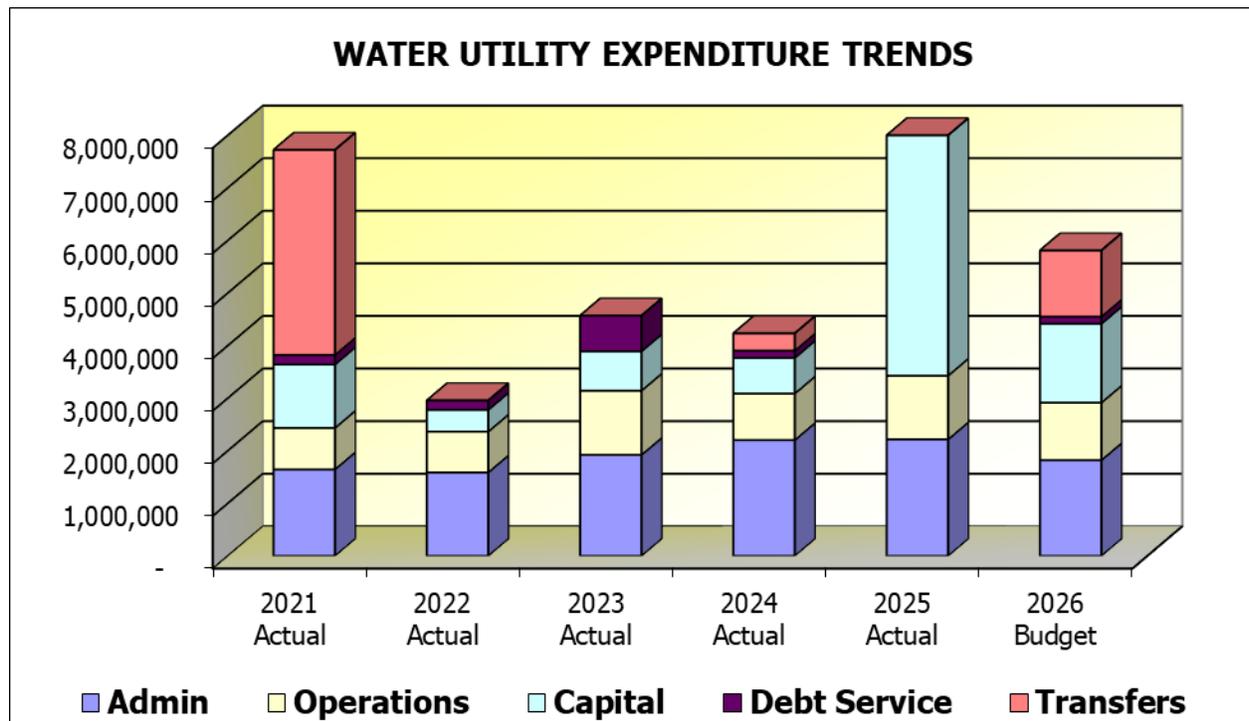
Water Fund Budget Considerations

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 Aquafer 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 rehab Well #7 and review needed work to Well #8.

Water Fund 2026 Expenditures

EXPENDITURES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	25 vs. '26 Inc/Dec %
Admin	1,645,335	1,587,822	1,921,688	2,203,873	2,216,360	1,820,407	-17.87%
Operations	788,563	776,534	1,221,674	884,454	1,211,145	1,093,300	-9.73%
Capital	1,207,051	413,241	748,385	677,791	4,651,703	1,501,015	-67.73%
Debt Service	181,934	180,374	679,586	138,223	137,135	136,047	-0.79%
Transfers	3,900,000	-	-	330,000	1,300,000	1,260,141	-3.07%
Total Expenditures	7,722,883	2,957,971	4,571,333	4,234,341	9,516,343	5,810,910	-38.94%
Ending Balance	176,836	1,699,946	1,844,955	2,169,223	1,475,638	249,737	-83.08%



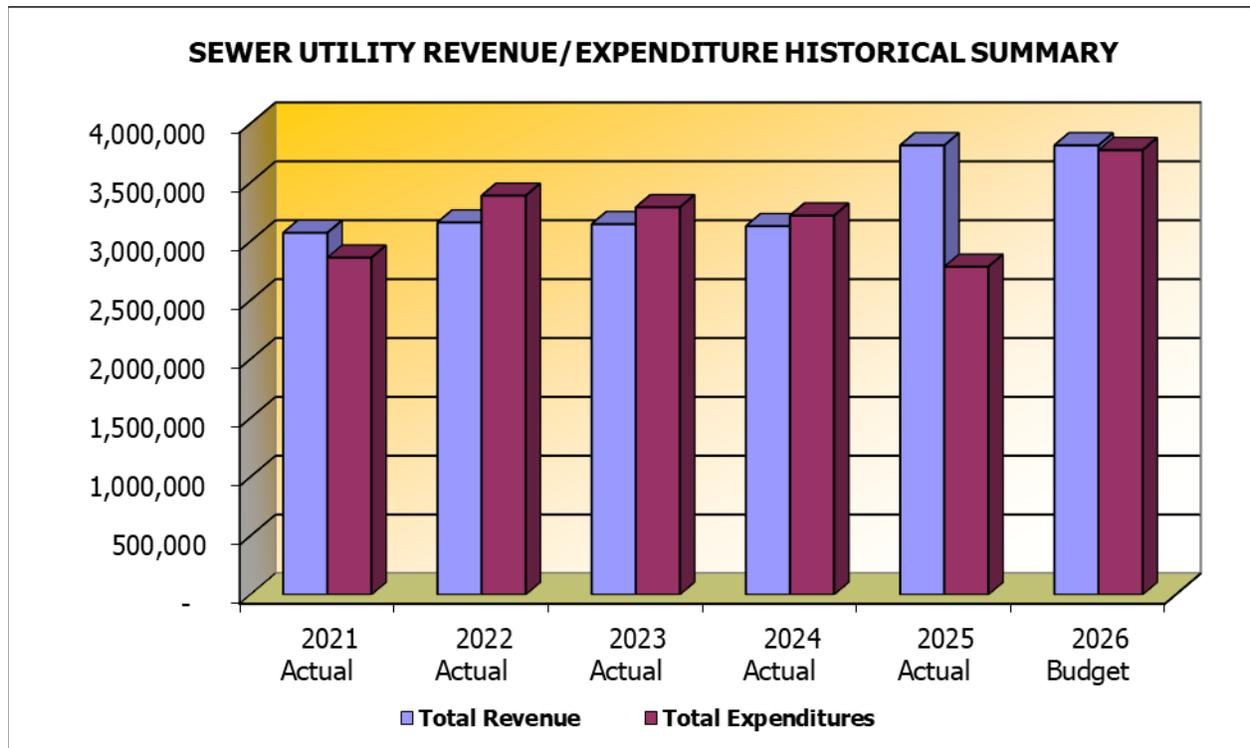
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SEWER FUND

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 2,386 sewer accounts.



SEWER FUND REVENUE SOURCES

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

As part of the Sewer Comprehensive Plan, a sewer rate analysis was completed in 2024 to determine the future revenue needs of the Sewer Fund. At that time City Council approved a 3-year, 0.5% water rate increase to

residential/commercial users, for years 2025 through 2027.

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

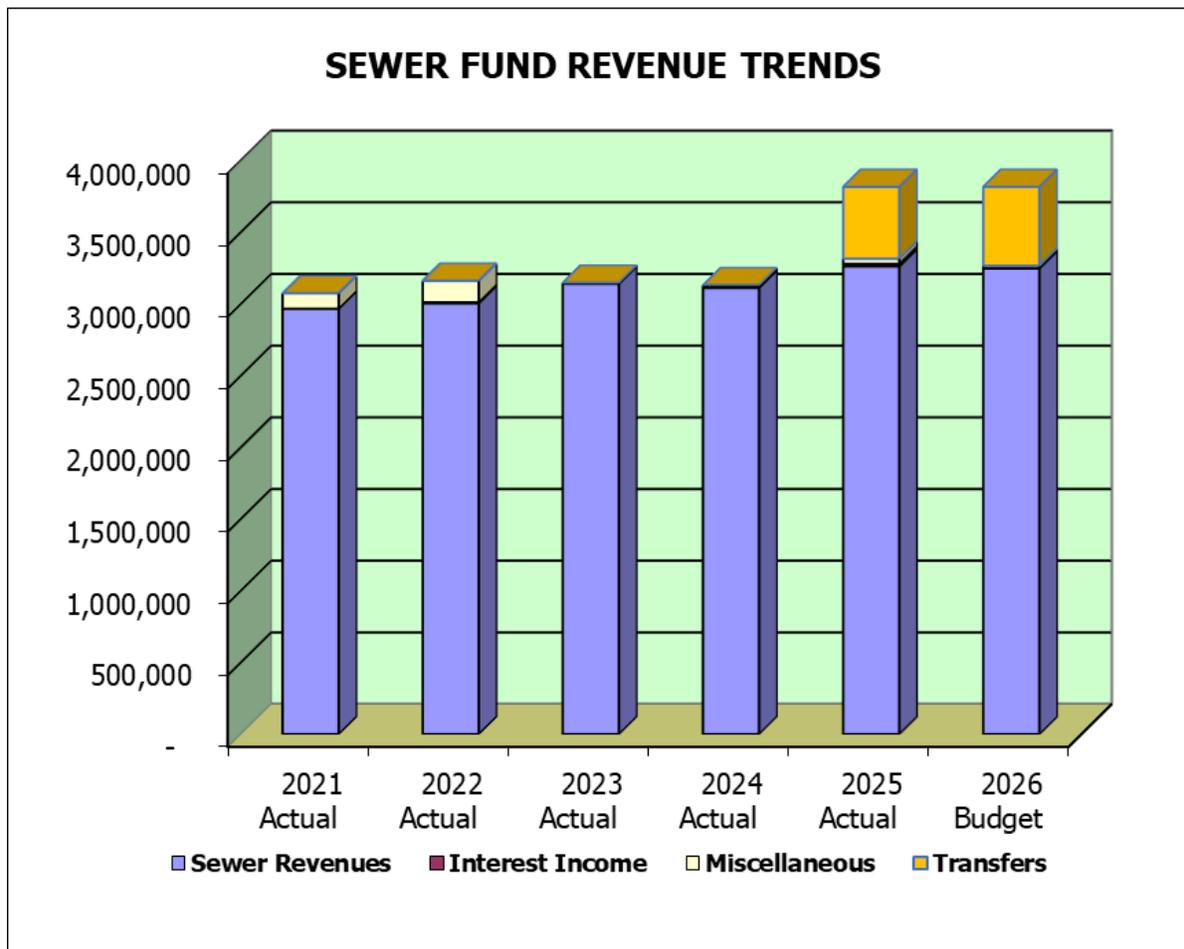
Miscellaneous Revenues: These revenues are typically interest earned on investments.

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.

Sewer Fund 2026 Revenue

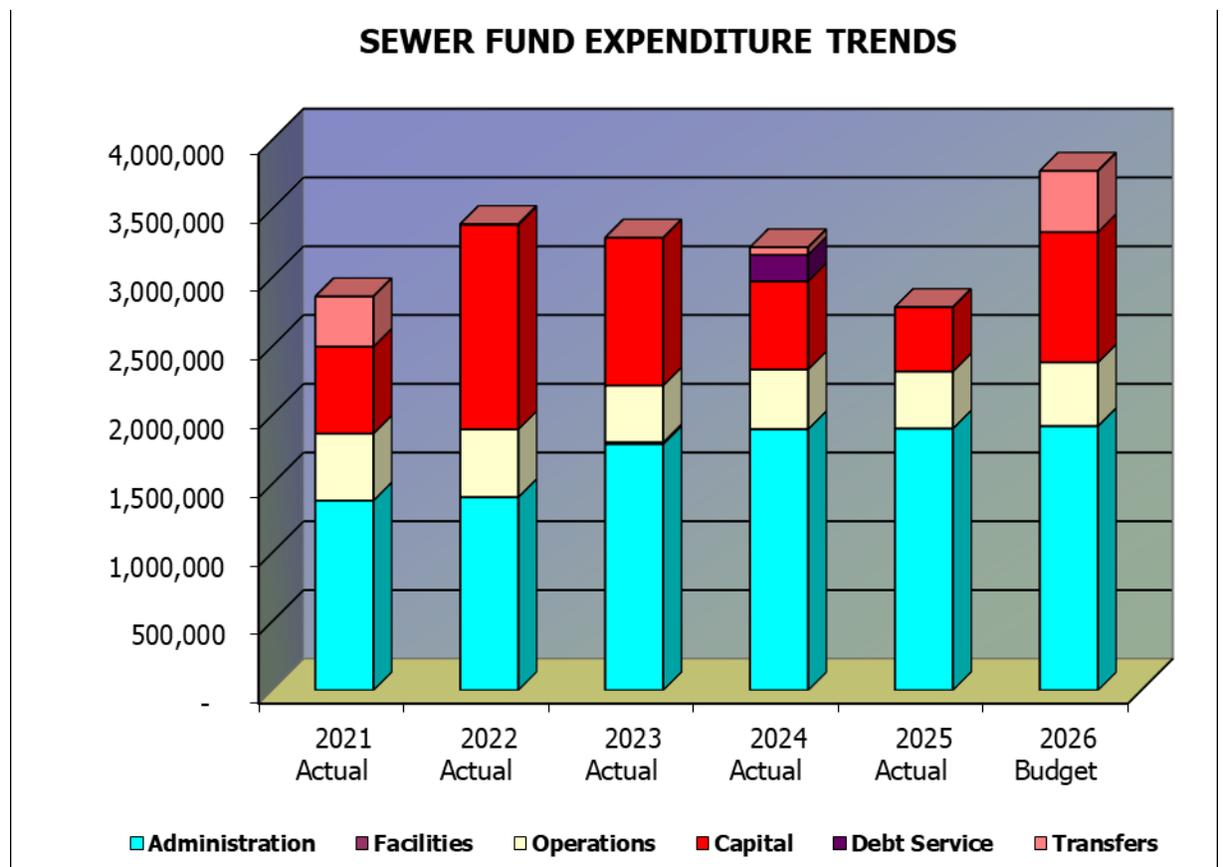
REVENUES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	'25 vs. '26 Inc/Dec %
Beginning Balance	684,409	906,956	679,088	535,899	445,452	87,014	-80.47%
Sewer Revenues	2,966,215	3,005,137	3,140,576	3,112,609	3,262,542	3,247,000	-0.48%
Interest Income	775	7,509	6,892	16,966	18,233	20,000	9.69%
Miscellaneous	107,001	148,665	126	838	36,000	-	-100.00%
Transfers	-	-	-	-	500,000	550,000	10.00%
Total Revenue	3,073,991	3,161,310	3,147,594	3,130,413	3,816,775	3,817,000	0.01%
Available Revenue	3,758,400	4,068,266	3,826,682	3,666,312	4,262,226	3,904,014	-8.40%



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 \$500,000 in 2026 to continue this project. The city also spent \$283,661 in 2025 for improvements with the current sewer treatment plant.

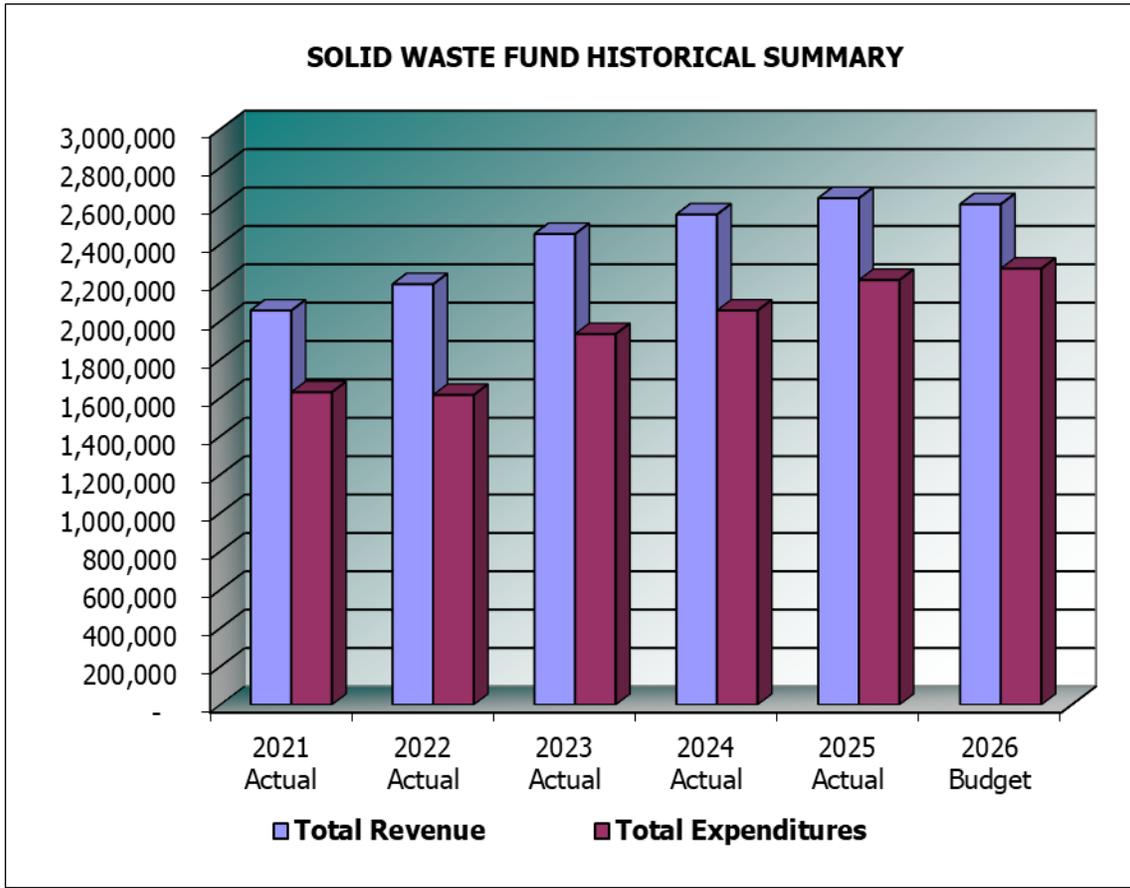
EXPENDITURES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	'25 vs. '26 Inc/Dec %
Administration	1,379,348	1,403,510	1,789,743	1,897,576	1,902,693	1,919,743	0.90%
Facilities	57	856	13,461	1,842	1,850	2,000	8.11%
Operations	487,033	493,253	412,622	433,046	413,160	462,507	11.94%
Capital	631,976	1,486,559	1,074,955	640,611	468,318	947,200	102.26%
Debt Service	-	-	-	192,645	-	-	0.00%
Transfers	365,000	5,000	-	55,000	-	444,647	0.00%
Total Expenditures	2,863,414	3,389,178	3,290,782	3,220,720	2,786,022	3,776,097	35.54%
Ending Balance	894,986	679,088	535,899	445,592	1,476,205	127,917	-91.33%
Total	3,758,400	4,068,266	3,826,682	3,666,312	4,262,226	3,904,014	-8.40%



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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 2,379 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.

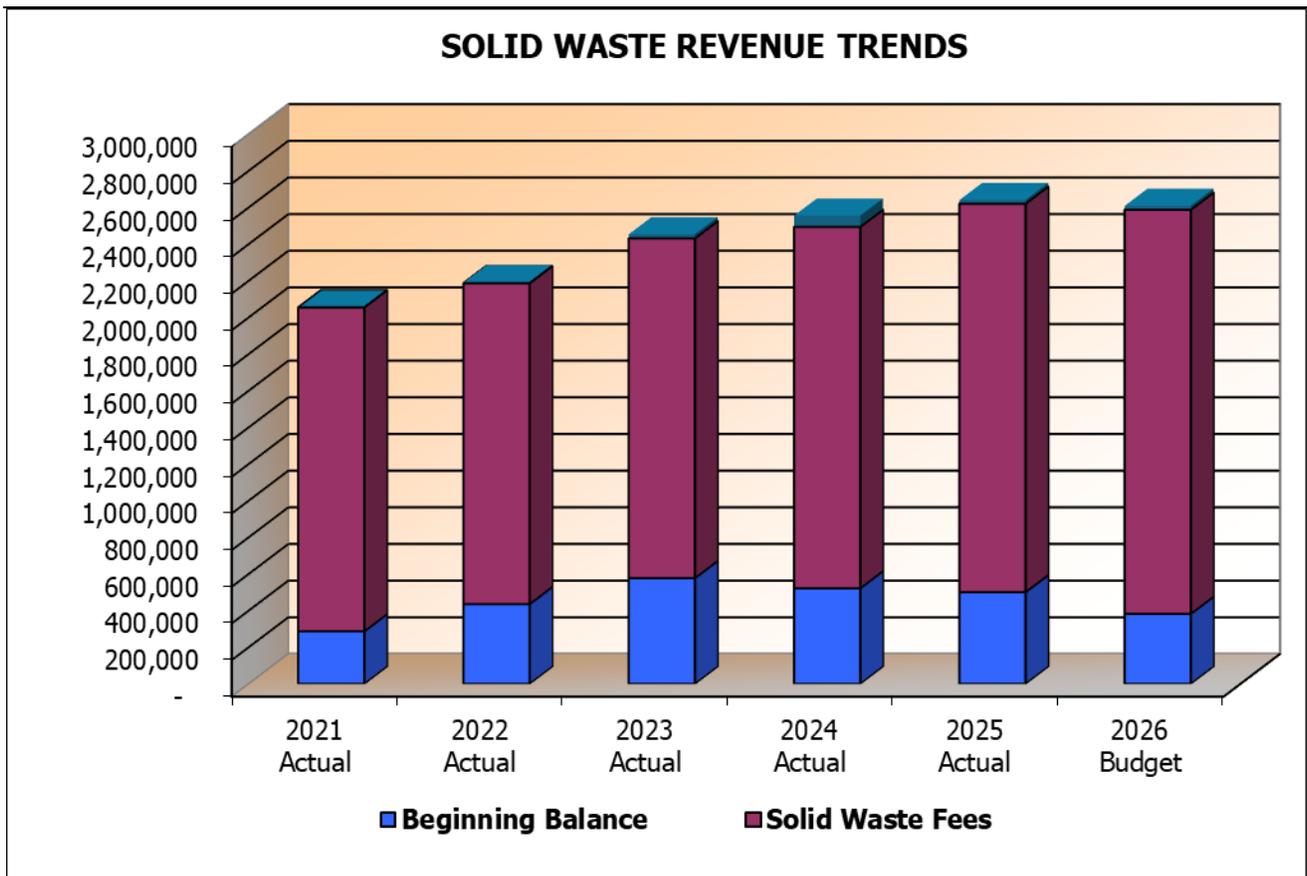
In 2004, it was determined that the Solid Waste Fund could no longer support rate increases from CDSI and Adams County for Landfill fees. Total costs were examined and the first rate increase in 10 years was adopted in September 2004. The increase was a three-year 6% per year rate increase approved and 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 2026 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 2026 Revenue

REVENUES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	'25 vs. '26 Inc/Dec %
Beginning Balance	287,174	435,684	577,307	521,769	500,403	382,397	-23.58%
Solid Waste Fees	1,767,001	1,750,817	1,854,226	1,972,109	2,119,726	2,205,000	4.02%
Miscellaneous	315	5,346	22,018	61,215	19,915	21,000	5.45%
Transfer	-	-	-	-	-	-	0.00%
Total Revenue	1,767,316	1,756,163	1,876,243	2,033,324	2,139,641	2,226,000	4.04%
AVAILABLE REVENUE	2,054,490	2,191,848	2,453,550	2,555,093	2,640,044	2,608,397	-1.20%



SOLID WASTE FUND BUDGET CONSIDERATIONS

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

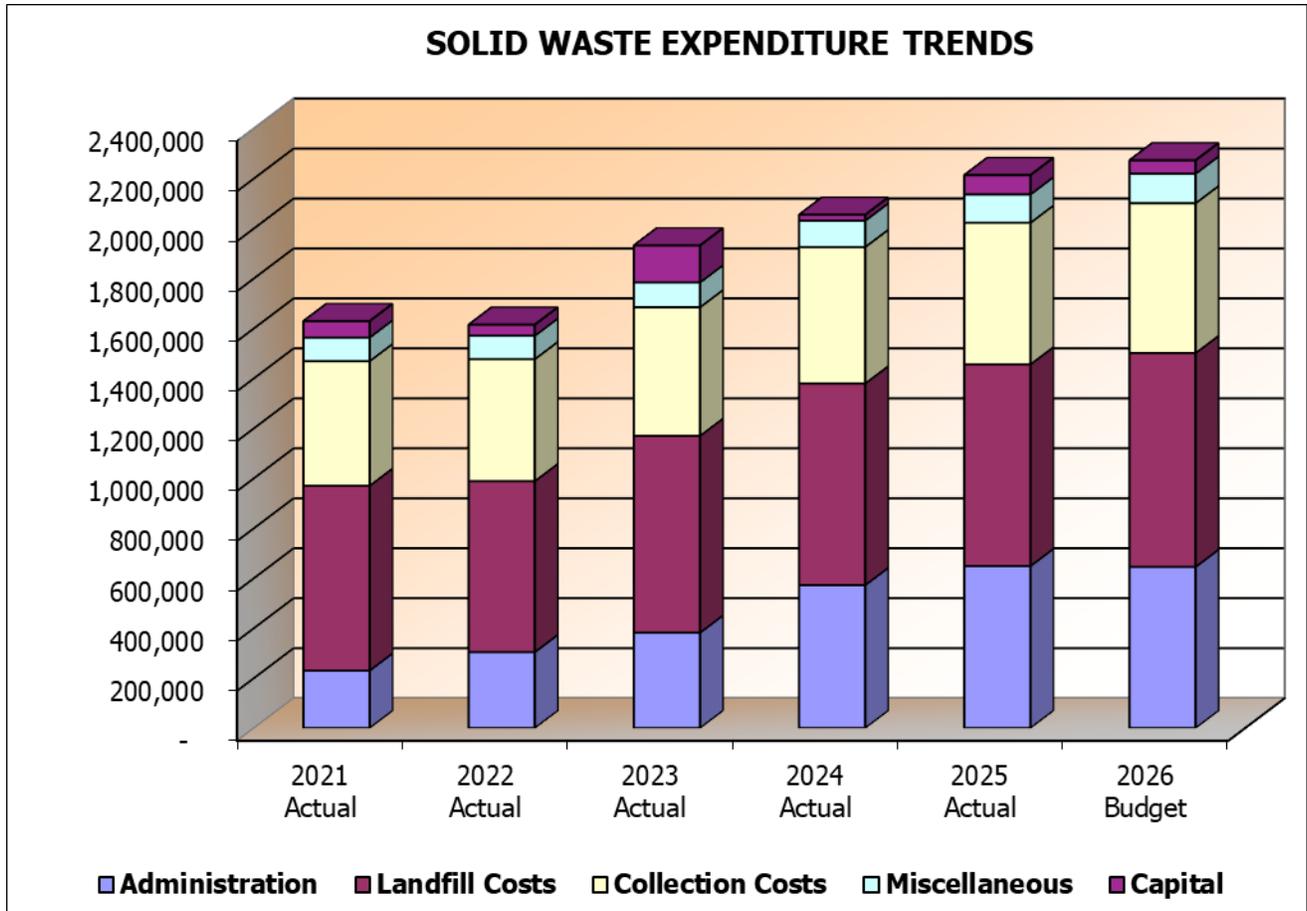
corner of N Broadway and E Fir St. The City now provides recycling access at this location.

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

In 2026 the Solid Waste Fund will also provide \$50,000 for upgrades to the City alley approaches. Alley approaches have been deteriorating due to the weight of garbage trucks.

Solid Waste Fund 2026 Expenditures

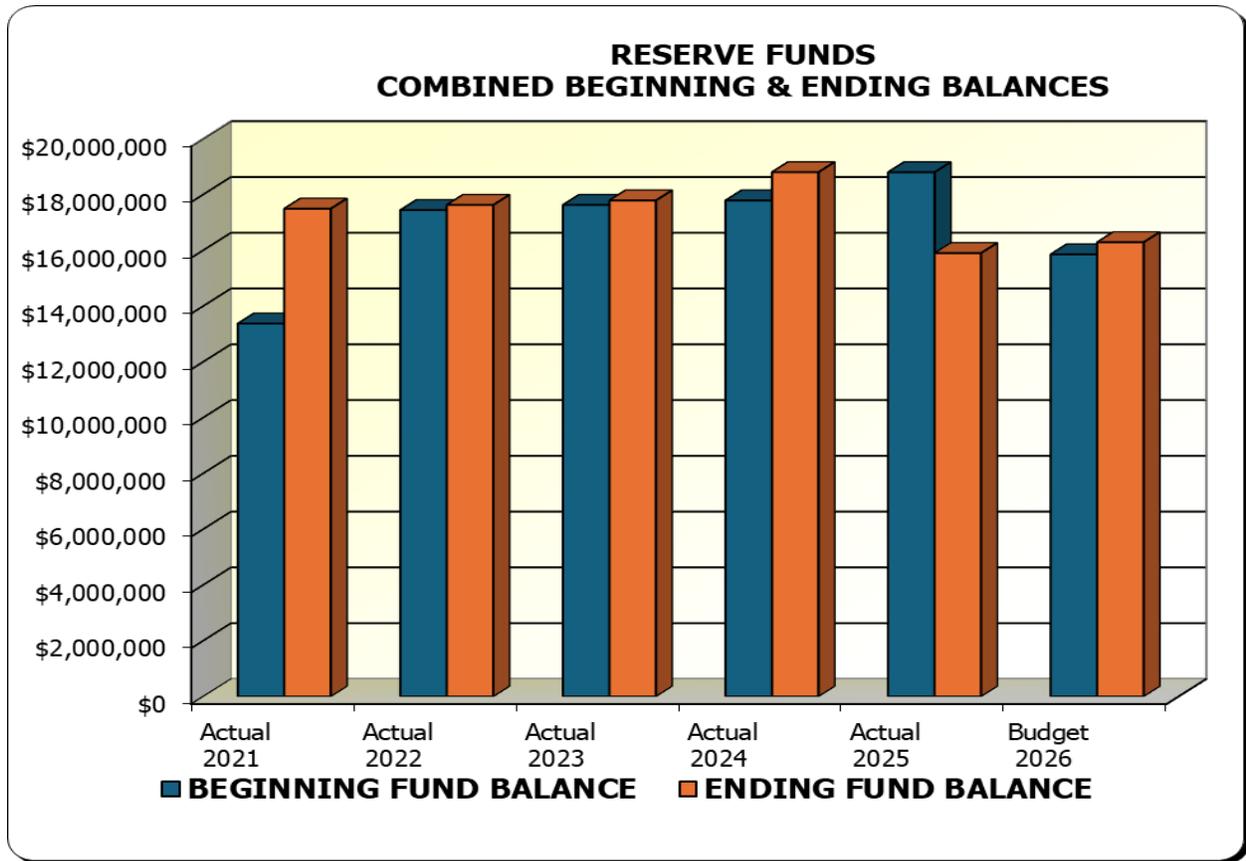
EXPENDITURES	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	'25 vs. '26 Inc/Dec %
Administration	230,131	304,154	381,795	572,268	648,442	645,281	-0.49%
Landfill Costs	739,876	684,335	788,100	807,233	807,453	855,920	6.00%
Collection Costs	498,697	488,348	514,652	546,075	566,844	599,853	5.82%
Miscellaneous	94,535	93,669	99,184	105,508	113,405	118,000	4.05%
Capital	65,567	44,036	148,051	23,465	77,144	53,600	-30.52%
Total Expenditures	1,628,805	1,614,541	1,931,781	2,054,549	2,213,289	2,272,654	2.68%
ENDING FUND BAL.	425,685	577,307	521,769	500,544	426,755	335,743	-21.33%



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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. In 2026 we are using this fund for basketball courts, futsal courts, bathroom remodel, and 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 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

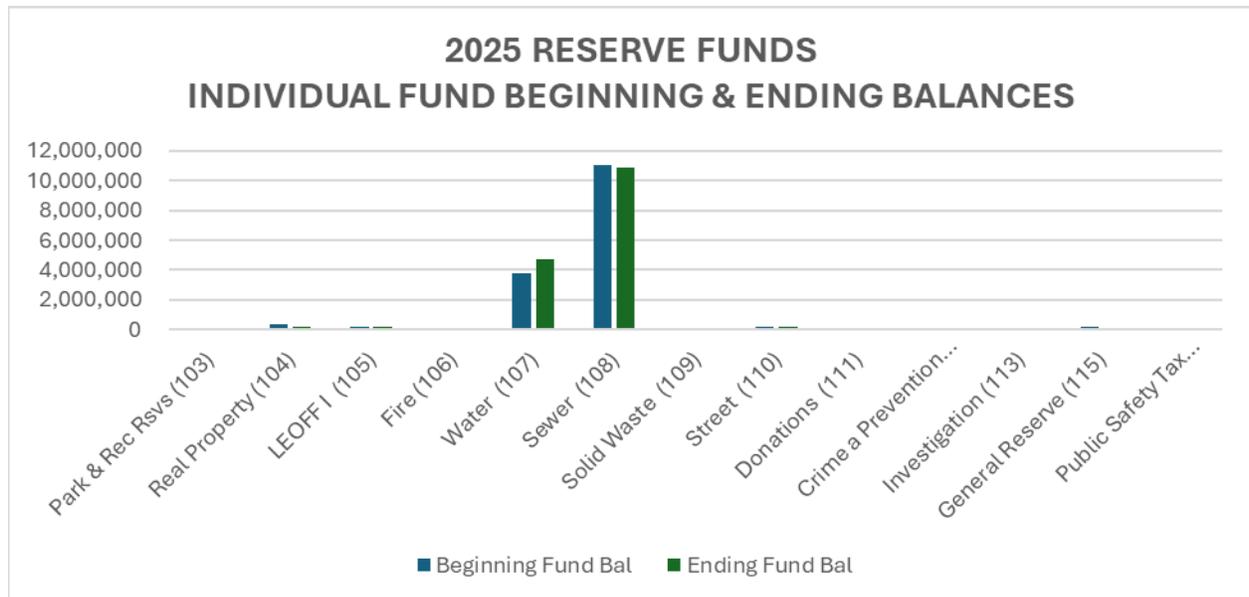
Fund 113 was established for the expansion and improvement of narcotics related law enforcement services.

Investigations Fund 115

Fund 115 was established to set money aside for miscellaneous General Fund projects. These projects include the City camera system, work on the City Hall HVAC and a new animal control building.

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, and a seasonal code enforcement officer in 2025.



2026 RESERVE FUNDS

Fund Description	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Budget 2026
Park & Rec Rsvs (103)						
Beg Fund Balance	37,853	40,494	64,557	15,295	20,637	20,739
Revenues	66,148	47,449	369,760	9,136	107	130
Expenditures	63,507	23,386	419,022	3,794	0	0
Ending Fund Bal	40,494	64,558	15,295	20,637	20,744	20,869
Real Property (104)						
Beg Fund Balance	385,476	465,428	379,691	278,857	188,648	355,476
Revenues	83,951	72,103	1,724,228	1,198,393	269,239	1,556,558
Expenditures	4,000	157,839	1,825,062	1,288,602	210,231	1,714,915
Ending Fund Bal	465,427	379,692	278,858	188,648	247,656	197,119
LEOFF I (105)						
Beg Fund Balance	170,512	180,773	191,689	204,500	218,079	203,079
Revenues	10,261	10,916	12,811	13,579	17,487	12,000
Expenditures	0	0	0	0	30,000	0
Ending Fund Bal	180,773	191,689	204,500	218,079	205,566	215,079
Fire (106)						
Beg Fund Balance	474,134	155,408	156,441	14,818	15,406	15,476
Revenues	122,247	1,034	5,367	588	58	70
Expenditures	440,974	0	146,991	0	0	0
Ending Fund Bal	155,408	156,441	14,818	15,406	15,464	15,546
Water (107)						
Beg Fund Balance	1,886,857	5,781,331	5,851,346	6,080,824	6,664,153	3,744,048
Revenues	3,894,475	70,015	229,477	583,330	1,418,009	980,000
Expenditures	0	0	0	0	4,316,105	-
Ending Fund Bal	5,781,332	5,851,346	6,080,824	6,664,154	3,766,057	4,724,048
Sewer (108)						
Beg Fund Balance	9,937,826	10,331,084	10,426,609	10,730,366	11,174,982	11,047,990
Revenues	393,257	95,525	303,757	444,616	355,996	370,000
Expenditures	0	0	0	0	500,000	550,000
Ending Fund Bal	10,331,083	10,426,609	10,730,366	11,174,982	11,030,978	10,867,990
Solid Waste (109)						
Beg Fund Balance	10,111	10,133	10,265	10,699	11,171	11,679
Revenues	22	131	435	472	502	509
Expenditures	0	0	0	0	0	0
Ending Fund Bal	10,133	10,264	10,700	11,171	11,673	12,188

Street (110)						
Beg Fund Balance	217,238	217,723	220,324	228,904	238,323	200,223
Revenues	485	2,601	8,580	9,420	10,435	9,900
Expenditures	0	0	0	0	48,000	10,000
Ending Fund Bal	217,723	220,324	228,904	238,324	200,758	200,123

Donations (111)						
Beg Fund Balance	2,298	1,005	4,808	11,769	4,924	385
Revenues	460	3,802	14,091	3,617	41,682	8,500
Expenditures	1,753	0	7,129	10,462	10,546	8,500
Ending Fund Bal	1,005	4,807	11,769	4,924	36,060	385

Crime Prevention (112)						
Beg Fund Balance	1,147	10,990	2,316	1,769	35,465	29,263
Revenues	18,775	6,300	14,140	56,516	19,260	15,570
Expenditures	8,932	14,974	14,687	22,820	32,939	21,228
Ending Fund Bal	10,990	2,316	1,769	35,465	21,786	23,605

Investigation (113)						
Beg Fund Balance	4,864	2,182	0	23	23	122
Revenues	0	2,261	1,000	0	99	0
Expenditures	2,681	4,443	977	0	0	0
Ending Fund Bal	2,183	(0)	23	23	122	122

General Reserve (115)						
Beg Fund Balance	50,000	50,000	70,000	90,000	158,905	161,905
Revenues	50,000	20,000	20,000	113,218	119,091	1,500
Expenditures	0	0	0	44,313	0	153,218
Ending Fund Bal	100,000	70,000	90,000	158,905	277,996	10,187

Public Safety Tax (116)						
Beg Fund Balance	195,144	196,963	250,050	120,731	71,034	64,605
Revenues	507,503	452,069	579,450	551,399	584,934	610,500
Expenditures	505,684	398,982	708,769	600,456	589,036	673,125
Ending Fund Bal	196,963	250,050	120,731	71,674	66,932	1,980

Total Reserves						
Beg Fund Balance	13,373,460	17,443,514	17,628,096	17,788,553	18,801,750	15,854,990
Revenues	5,147,584	784,205	3,283,097	2,984,284	2,836,899	3,565,237
Expenditures	1,027,531	599,625	3,122,637	1,970,446	5,736,857	3,130,986
Ending Fund Bal	17,493,514	17,628,095	17,788,555	18,802,391	15,901,793	16,289,241

DEBT SERVICE FUNDS

Othello takes a conservative approach to debt. The City's debt limit is \$33,499,259 with a public vote and 20,099,555 for a Councilmanic (non-voted) issue. We currently hold \$1,663,774 in general obligation and Public Work Trust Fund (PWTF) loans (including principal and interest). This leaves available debt capacity of \$31,835,485 with a public vote or \$18,435,782 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. One debt is held for the Broadway and Main street reconstruction projects will be paid off in 2026. The Second debt is held on the 2010 Main Street project. This debt will be paid off in 2031. The third and fourth are relatively 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 2025 is \$29,210.46. 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
2026 BUDGET**

FUND DESCRIPTION	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Budget 2026
PWTF BROADWAY (220) (Retires in 2026)						
Beg. Balance	0	0	0	0	0	0
Revenue-2006 PWTF	30,087	29,941	29,795	29,649	29,503	29,357
Expenditures-2006	30,087	29,941	29,795	29,649	29,503	29,357
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	272,802	276,535	274,357	272,175	274,546	271,771
Expenditures	272,802	276,535	274,357	272,175	274,546	271,771
Ending Balance	0	0	0	0	0	0
3.5 Million Gallon Standpipe Reservoir (401) (Retires in 2039)						
Beg. Balance	0	0	0	0	0	0
Revenue	133,644	132,084	631,296	89,934	88,845	87,757
Expenditures	133,644	132,084	631,296	89,934	88,845	87,757
Ending Balance	0	0	0	0	0	0
Well #3 Reconstruction Loan (401) (Retires in 2061)						
Beg. Balance	0	0	0	0	0	0
Revenue	48,290	48,290	48,290	48,290	48,290	48,290
Expenditures	48,290	48,290	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	484,823	486,850	983,738	440,047	441,184	437,174
Expenditures	484,823	486,850	983,738	440,047	441,184	437,174
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

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

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

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	\$	1,381,053.33
8/25/2023	\$ 10,272.93	\$ 13,872.07	\$	1,367,203.26
2/25/2024	\$ 10,338.30	\$ 13,806.70	\$	1,353,396.57
8/25/2024	\$ 10,122.66	\$ 14,022.34	\$	1,339,374.23
2/25/2025	\$ 10,127.87	\$ 14,017.13	\$	1,325,357.10
8/25/2025	\$ 9,858.48	\$ 14,286.52	\$	1,311,070.58
2/25/2026	\$ 9,913.85	\$ 14,231.15	\$	1,296,839.43
8/25/2026	\$ 9,646.35	\$ 14,498.65	\$	1,282,340.79
2/25/2027	\$ 9,696.60	\$ 14,448.40	\$	1,267,892.39
8/25/2027	\$ 9,431.04	\$ 14,713.96	\$	1,253,178.42
2/25/2028	\$ 9,476.09	\$ 14,668.91	\$	1,238,509.51
8/25/2028	\$ 9,263.37	\$ 14,881.63	\$	1,223,627.89
2/25/2029	\$ 9,252.64	\$ 14,892.36	\$	1,208,735.52
8/25/2029	\$ 8,991.01	\$ 15,153.99	\$	1,193,581.53
2/25/2030	\$ 9,025.44	\$ 15,119.56	\$	1,178,461.97
8/25/2030	\$ 8,765.82	\$ 15,379.18	\$	1,163,082.79
2/25/2031	\$ 8,794.82	\$ 15,350.18	\$	1,147,732.61
8/25/2031	\$ 8,537.24	\$ 15,607.76	\$	1,132,124.85
2/25/2032	\$ 8,560.72	\$ 15,584.28	\$	1,116,540.57
8/25/2032	\$ 8,351.11	\$ 15,793.89	\$	1,100,746.69
2/25/2033	\$ 8,323.45	\$ 15,821.55	\$	1,084,925.14
8/25/2033	\$ 8,070.06	\$ 16,074.94	\$	1,068,850.20
2/25/2034	\$ 8,082.26	\$ 16,062.74	\$	1,052,787.46
8/25/2034	\$ 7,831.01	\$ 16,313.99	\$	1,036,473.47
2/25/2035	\$ 7,837.44	\$ 16,307.56	\$	1,020,165.92
8/25/2035	\$ 7,588.36	\$ 16,556.64	\$	1,003,609.27
2/25/2036	\$ 7,588.94	\$ 16,556.06	\$	987,053.21
8/25/2036	\$ 7,382.62	\$ 16,762.38	\$	970,290.83
2/25/2037	\$ 7,336.99	\$ 16,808.01	\$	953,482.82
8/25/2037	\$ 7,092.34	\$ 17,052.66	\$	936,430.16
2/25/2038	\$ 7,080.95	\$ 17,064.05	\$	919,366.12
8/25/2038	\$ 6,838.57	\$ 17,306.43	\$	902,059.69
2/25/2039	\$ 6,821.05	\$ 17,323.95	\$	884,735.74
8/25/2039	\$ 6,580.98	\$ 17,564.02	\$	867,171.72
2/25/2040	\$ 6,557.24	\$ 17,587.76	\$	849,583.97
8/25/2040	\$ 6,354.42	\$ 17,790.58	\$	831,793.39
2/25/2041	\$ 6,289.73	\$ 17,855.27	\$	813,938.11
8/25/2041	\$ 6,054.36	\$ 18,090.64	\$	795,847.48
2/25/2042	\$ 6,017.92	\$ 18,127.08	\$	777,720.39
8/25/2042	\$ 5,784.96	\$ 18,360.04	\$	759,360.35
2/25/2043	\$ 5,742.01	\$ 18,402.99	\$	740,957.36
8/25/2043	\$ 5,511.50	\$ 18,633.50	\$	722,323.87

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

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2026 – 2031 Capital Facilities Plan



**Adopted
December 8, 2025**

Hege



City Of Othello
Washington
ORDINANCE NO. 1644

**AN ORDINANCE ADOPTING A SIX-YEAR
CAPITAL FACILITY PLAN FOR 2026 - 2031**

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 2026 - 2031 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	\$ 39,356,171
Street Fund	\$ 18,860,000
Water Fund	\$ 35,047,550
Sewer Fund	\$ 32,150,000
Solid Waste Fund	\$ 210,000
Total Capital Facility Plan	\$ 125,623,721

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 8th day of December 2025.

By: *Shawn Logan*
Shawn Logan (2019, 2021, 2023, 2025 POT)
Shawn Logan, Mayor

ATTEST:

By: *Tania Morelos*
Tania Morelos, City Clerk

APPROVED AS TO FORM:

By: HEJER
Hillary Evans, City Attorney

PASSED the 8th day of December 2025.
APPROVED the 8th day of December 2025.
PUBLISHED the 17th day of December 2025.

CAPITAL FACILITY PLAN

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

THE NEED FOR A CAPITAL FACILITY PLAN

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



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

CAPITAL FACILITY PLAN PROJECT CHARACTERISTICS

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

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

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

CAPITAL FACILITY PLAN PROCESS

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

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

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

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

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

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

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

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

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



THE ROLE OF THE CFP IN THE OPERATING BUDGET PROCESS

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

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

FUNDING AND REVENUES

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

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

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

Revenue Sources

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

Taxes

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

A Retail Sales or Use Tax is collected on every taxable event. A rate of 1.59% 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.

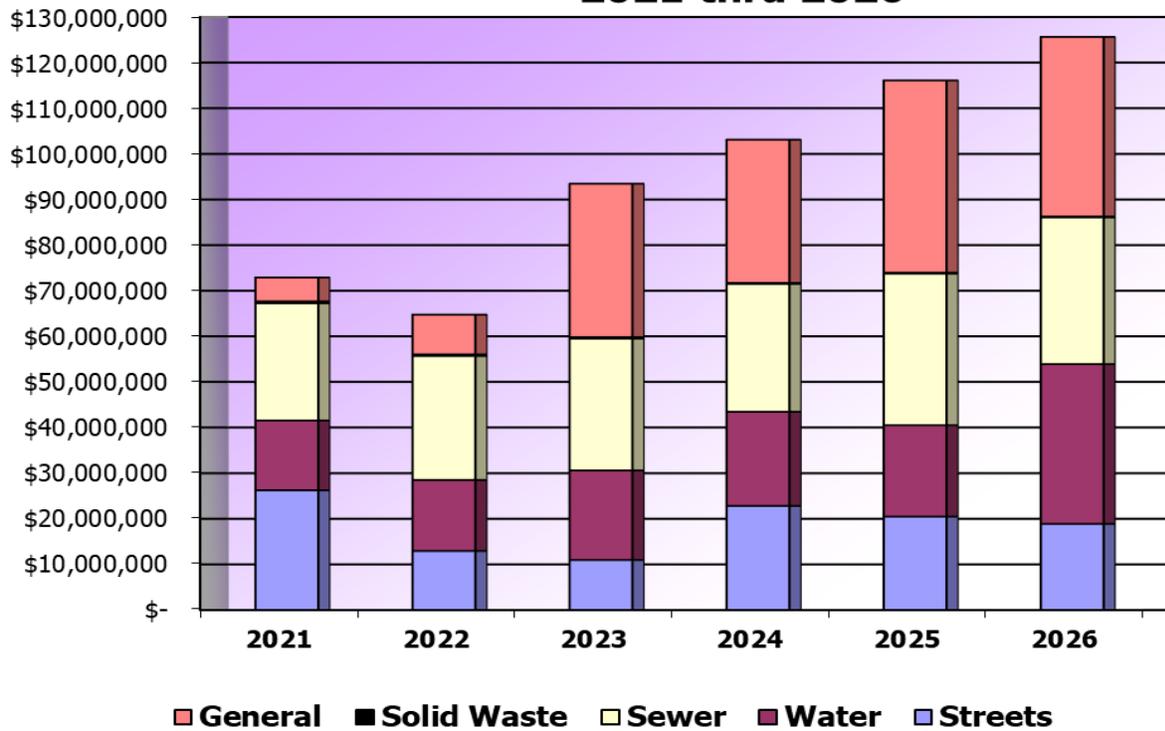
Special Assessment Bonds are local assessments limited to real property within a given area and are based on the special benefit to the property. Local Improvement District assessments benefit specific property owners.

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.

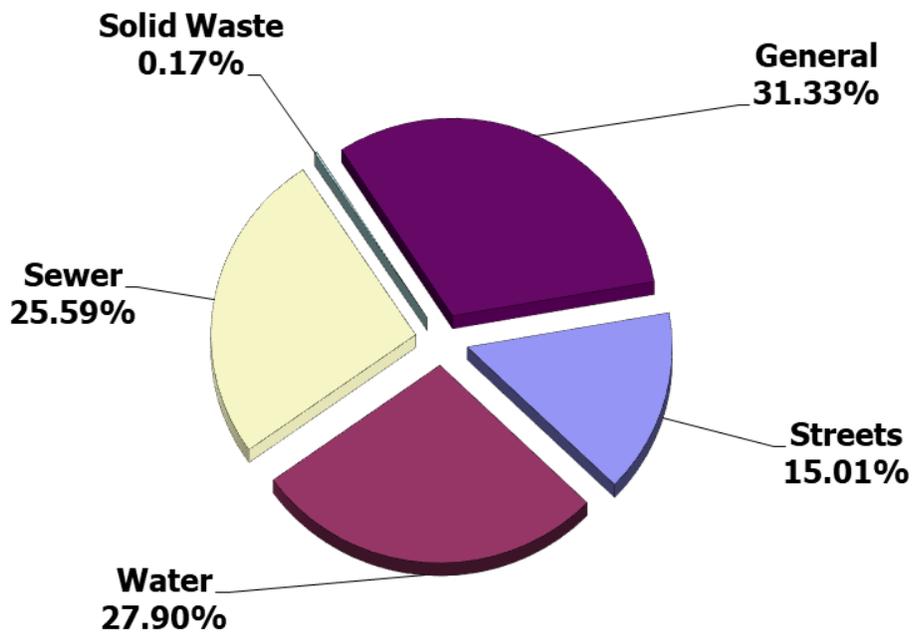
Federal and State Government Loans are available through several agencies such as Department of Community Trade & Economic Development (Public Works Trust Funds Loans), Dept. of Ecology, and the State's LOCAL Program. They are usually low interest loans but sometimes have special requirements or considerations.

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 2021 thru 2026



2026-2031 CAPITAL FACILITY PLAN



CITY OF OTHELLO
2026 - 2031 CAPITAL FACILITY PLAN

Department/Project	Source	Year 2026	Year 2027	Year 2028	Year 2029	Year 2030	Year 2031
GENERAL FUND.							
General Administration							
Comprehensive plan update	GF, Reserves	30,000	30,000				
CH HVAC	Grant/Loan	2,638,551					
Purchase STOU building	Grant, Reserve, REET				1,800,000		
Camera System	Grant, GF, REET		60,000	60,000	60,000		140,000
SUBTOTAL GENERAL ADMIN.		2,668,551	90,000	60,000	1,860,000	0	140,000
Police							
Patrol Car Rotation - on-going	GF & Public Safety Fund	200,000	200,000	200,000	200,000	200,000	200,000
Dispatch Center Radio Update	GF Reserves			200,000			
Animal Control facility	GF, PS, & REET	440,000					
SUBTOTAL POLICE DEPT.		640,000	200,000	400,000	200,000	200,000	200,000
Fire							
Fire Truck	Reserves/Grant		100,000	100,000	100,000	100,000	100,000
Facilities	Reserves/Grant	100,000	1,250,000				
Equipment	Reserves/Grant	250,000	100,000	100,000	100,000	100,000	100,000
SUBTOTAL FIRE DEPT.		350,000	1,450,000	200,000	200,000	200,000	200,000
Parks & Recreation							
ROO YAF - Futsal Court & Bathroom remodel @ Kiwanis	Grant/Reserves						
ROO Land & Wtr, WWRP - Kiwanis Park Spray Park, Lighting & Walkway	Grant/Reserves	1,258,120					
Lifeguard Chairs	REET/Reserves	8,000					
Tagalares Barricade	REET/Reserves	1,500					
Pioneer Bathroom Repair	REET/Reserves	10,000					
Picnic Tables (10)	REET						
Shelter (Lions/one large)	GF, REET						
Shelters (2 @ Lions/1 Tagalares)	REET						
Parking @ Tagalares park	GF, REET	100,000					
Rebuild of power for shelter (Lions)	REET						
Pickleball courts (4 @ Lions)	GF Reserves						
Pool	Bonds	3,500,000					
Basketball court with lights (Kiwanis)	Grant/Reserves	365,000					
Tagalares Park lighting	Grant/Reserves	235,000					
Art/Murak	Reserves/Grant	75,000					
Farmers Market/Event Center	Reserves/Donations	3,780,000					
In-Line Skate Rink Renovation (heavy-duty fence inside posts)	Grant/Reserves		30,000				
Eco park/nature park with hiking trails	Grant/Partnership/Reserves			3,000,000			
Performance Stage (Lions Park)	Grant/Reserves			250,000			
Beacher replacement	Reserves			60,000			
Picnic Shelter Maintenance (Kiwanis)	Reserves			20,000			
Futsal (2nd Court)	Grant/Reserves			150,000			
Property acquisition for new parks (40-60 acres)	Grant/Reserves				2,000,000		
Kiwanis Playground Upgrade	Grant/Reserves				300,000		
Picnic shelters (additional large shelters)	Grant/Reserves				200,000		
Backwash tanks sand replacement - Pool (10 yr cycle) (for 2029)	Grant/Reserves					35,000	
Indoor sports court (hard court)	Reserves						2,000,000
Indoor sports facility (artificial turf)	Grant/Reserves						12,000,000
Walking trails (new) (might be included in eco park)	Grant/Reserves						500,000
SUBTOTAL PARK DEPT.		5,262,620	4,120,000	3,480,000	2,535,000	0	14,700,000
Total General Fund		\$ 39,356,171	\$ 8,921,171	\$ 4,140,000	\$ 4,795,000	\$ 400,000	\$ 15,240,000

CITY OF OTHELLO
2026 - 2031 CAPITAL FACILITY PLAN

Department/Project	Source	Year 2026	Year 2027	Year 2028	Year 2029	Year 2030	Year 2031
STREET & TBD FUNDS							
Chip seal / Seal Coat	Oper/Street/TBD	600,000	600,000	600,000	600,000	600,000	600,000
Crack Seal	Oper/Street/TBD	150,000	150,000	150,000	150,000	150,000	150,000
Steel beam-2	General PW						
QUADCO - Local road safety plan update	Grant	60,000	60,000	60,000	60,000	60,000	60,000
Traffic calming measures	Oper/Street						
Complete Streets Projects (Bicycle Safety, main st lighting, Signal Inp	Grant						
WSDOT - SR-26 Community Trail - SWCC	Grant						
Resurface Post Office alley	Oper/Street/TBD						
TIB N Broadway reconstruction proj	Grant (10% match)		350,000				
Olympia Street Construction	Grant			200,000			
South Broadway Reconstruction	Grant			2,000,000			
Bicycle Safety Improvements	Grant			2,000,000			
Ash Street Resurfacing	Grant			800,000			
7th Ave (Scotney - Columbia)	Grant/Reserves					600,000	
Scotney/Shedley Intersection Improvements	Grant					250,000	
12th Ave Reconstruction	Grant/Reserves					1,200,000	
SR 24/Scotney St Area Improvements	Grant					1,100,000	
14th Ave/SR26 Intersection Improvements	Grant					3,500,000	
Lee Rd Reconstruction	Grant					900,000	
Street ADA work	Grant/Reserve	100,000	100,000	100,000	100,000	100,000	100,000
Total Street Fund		\$ 910,000	\$ 1,260,000	\$ 1,110,000	\$ 6,210,000	\$ 4,060,000	\$ 5,310,000
WATER FUND							
Waterline Repair/New	Grant/Reserves	600,000	600,000	600,000	600,000	600,000	600,000
Surface Water Treatment Plant - Development	Grant/Reserves		15,000,000				
Comm - Othello Regional Water Plan	Grant/Reserves	70,000					
Comm - Water Conservation System	Grant/Reserves	499,550					
Othello Water Supply Project - Design WTP	Grant/Reserves	388,000					
Irrigation Utility	Grant	490,000					
Well #6 Electrical upgrade	Reserves						
Well #7 Rehab	Reserves						
Total Water Department		\$ 35,047,550	\$ 2,047,550	\$ 15,600,000	\$ 600,000	\$ 600,000	\$ 600,000
SEWER FUND							
Sewer line repair/new	Grant/Reserves	150,000	150,000	150,000	150,000	150,000	
Sewer manhole sealing	Reserves	30,000					
Sewer lining project	Reserves	500,000					
Sewer treatment plant improvements (aerators)	Reserves	370,000					
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		\$ 32,150,000	\$ 1,050,000	\$ 1,650,000	\$ 14,150,000	\$ 10,150,000	\$ 5,000,000
SOLID WASTE FUND							
Alley Improvements	Oper		35,000	35,000	35,000	35,000	35,000
Total Solid Waste Department		\$ 210,000	\$ 35,000				
TOTAL CAPITAL FACILITIES PLAN		\$ 125,623,721	\$ 12,963,721	\$ 22,905,000	\$ 25,790,000	\$ 15,245,000	\$ 26,185,000

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City of Othello 2026



Detail Budget



City of Othello
Washington
ORDINANCE NO. 1643

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF OTHELLO WASHINGTON, FIXING THE BUDGET FOR 2026, SETTING FORTH APPROPRIATIONS AND ESTIMATED REVENUES AND ADOPTING, BY REFERENCE, THE FINAL BUDGET FOR 2026.

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, 2026 and ending December 31, 2026.

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 13, 2025, November 24, 2025 and December 8, 2025.

SECTION 4: The proposed budget, as revised, was fixed by the City Council on December 8, 2025 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	\$ 10,136,296
Street Fund 101	\$ 2,712,570
Park & Recreation Reserve Fund 103	\$ -
Real Property Reserve Fund 104	\$ 1,714,915
LEOFF Reserve Fund 105	\$ -
Fire Equipment Reserve Fund 106	\$ -
Water Reserve Fund 107	\$ -
Sewer Reserve Fund 108	\$ 550,000
Solid Waste Reserve Fund 109	\$ -
Street Reserve Fund 110	\$ 10,000
Restricted Donations Fund 111	\$ 8,500
Crime Prevention Fund 112	\$ 21,228
Investigation Fund 113	\$ -
Tourism Fund 114	\$ 78,389

General Reserve 115	\$ 153,218
Public Safety Tax 116	\$ 673,125
TBD Fund 195	\$ 580,000
Debt Service/PWTF Broadway Fund 220	\$ 29,357
Debt Service/GO Bonds-Main Street Fund 225	\$ 271,771
Real Estate Excise Tax Fund 335	\$ 207,921
Water Utility Fund 401	\$ 5,810,910
Sewer Utility Fund 404	\$ 3,776,097
Solid Waste Utility Fund 406	\$ 2,272,654

2026 Budget Total \$ 29,006,951

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 8th day of December 2025.

Shawn Logan
Shawn Logan (Dec 9, 2025 10:03:43 PST)

Shawn Logan, Mayor

ATTEST:

Tania Morelos
 _____ Tania
 Morelos, City Clerk

APPROVED AS TO FORM:

Hillary Evans
 _____ Hillary
 Evans, City Attorney

PASSED the 8th day of December 2025.

APPROVED the 8th day of December 2025.

PUBLISHED the 17th day of December 2025.



Budget Summary with Ending Fund Balance

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
001 General Fund						
Beginning Fund Balance	1,171,691	1,344,790	1,486,205	1,196,357	1,521,499	1,128,386
<i>Revenue</i>	6,489,872	6,626,762	7,274,794	8,169,521	8,263,578	9,413,740
<i>Expenditures</i>	(6,325,090)	(6,485,346)	(7,564,842)	(7,843,984)	(8,164,640)	(10,136,296)
Ending Fund Balance	\$ 1,336,473	\$ 1,486,206	\$ 1,196,157	\$ 1,521,894	\$ 1,620,437	\$ 405,830
101 Street Fund						
Beginning Fund Balance	854,194	1,004,285	1,075,836	1,084,509	810,948	557,575
<i>Revenue</i>	1,827,755	2,137,819	1,663,520	1,557,536	1,453,018	2,310,541
<i>Expenditures</i>	(1,677,665)	(2,066,268)	(1,654,848)	(1,830,957)	(1,297,581)	(2,712,570)
Ending Fund Balance	\$ 1,004,285	\$ 1,075,836	\$ 1,084,509	\$ 811,088	\$ 966,384	\$ 155,546
103 Park & Rec Reserve Fund						
Beginning Fund Balance	37,853	40,494	64,557	15,295	20,637	20,739
<i>Revenue</i>	66,148	47,449	369,760	9,136	107	130
<i>Expenditures</i>	(63,507)	(23,386)	(419,022)	(3,794)	-	-
Ending Fund Balance	\$ 40,494	\$ 64,558	\$ 15,295	\$ 20,637	\$ 20,744	\$ 20,869
104 Real Property Reserve Fund						
Beginning Fund Balance	385,476	465,428	379,691	278,857	188,648	355,476
<i>Revenue</i>	83,951	72,103	1,724,228	1,198,393	269,239	1,556,558
<i>Expenditures</i>	(4,000)	(157,839)	(1,825,062)	(1,288,602)	(210,231)	(1,714,915)
Ending Fund Balance	\$ 465,427	\$ 379,692	\$ 278,858	\$ 188,648	\$ 247,656	\$ 197,119
105 LEOFF I Reserves (formerly Gen'l Fund Equipment Reserve Fund)						
Beginning Fund Balance	170,512	180,773	191,689	204,500	218,079	203,079
<i>Revenue</i>	10,261	10,916	12,811	13,579	17,487	12,000
<i>Expenditures</i>	-	-	-	-	(30,000)	-
Ending Fund Balance	\$ 180,773	\$ 191,689	\$ 204,500	\$ 218,079	\$ 205,566	\$ 215,079
106 Fire Department Equipment Reserve Fund						
Beginning Fund Balance	474,134	155,408	156,441	14,818	15,406	15,476
<i>Revenue</i>	122,247	1,034	5,367	588	58	70
<i>Expenditures</i>	-	-	(146,991)	-	-	-
Ending Fund Balance	\$ 596,381	\$ 156,441	\$ 14,818	\$ 15,406	\$ 15,464	\$ 15,546
107 Water Utility Reserve Fund						
Beginning Fund Balance	1,886,857	5,781,331	5,851,346	6,080,824	6,664,153	3,744,048
<i>Revenue</i>	3,894,475	70,015	229,477	583,330	1,418,009	980,000
<i>Expenditures</i>	-	-	-	-	(4,316,105)	-
Ending Fund Balance	\$ 5,781,332	\$ 5,851,346	\$ 6,080,824	\$ 6,664,154	\$ 3,766,057	\$ 4,724,048



Budget Summary with Ending Fund Balance

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
108 Sewer Utility Reserve Fund						
Beginning Fund Balance	9,937,826	10,331,084	10,426,609	10,730,366	11,174,982	11,047,990
<i>Revenue</i>	393,257	95,525	303,757	444,616	355,996	370,000
<i>Expenditures</i>	-	-	-	-	(500,000)	(550,000)
Ending Fund Balance	\$ 10,331,083	\$ 10,426,609	\$ 10,730,366	\$ 11,174,982	\$ 11,030,978	\$ 10,867,990
109 Solid Waste Utility Reserve Fund						
Beginning Fund Balance	10,111	10,133	10,265	10,699	11,171	11,679
<i>Revenue</i>	22	131	435	472	502	509
<i>Expenditures</i>	-	-	-	-	-	-
Ending Fund Balance	\$ 10,133	\$ 10,264	\$ 10,700	\$ 11,171	\$ 11,673	\$ 12,188
110 Street Reserve Fund						
Beginning Fund Balance	217,238	217,723	220,324	228,904	238,323	200,223
<i>Revenue</i>	485	2,601	8,580	9,420	10,435	9,900
<i>Expenditures</i>	-	-	-	-	(48,000)	(10,000)
Ending Fund Balance	\$ 217,723	\$ 220,324	\$ 228,904	\$ 238,324	\$ 200,758	\$ 200,123
111 Restricted Donations Fund						
Beginning Fund Balance	2,298	1,005	4,808	11,769	4,924	385
<i>Revenue</i>	460	3,802	14,091	3,617	41,682	8,500
<i>Expenditures</i>	(1,753)	-	(7,129)	(10,462)	(10,546)	(8,500)
Ending Fund Balance	\$ 1,005	\$ 4,807	\$ 11,769	\$ 4,924	\$ 36,060	\$ 385
112 Crime Prevention Fund						
Beginning Fund Balance	\$ 1,147	\$ 10,990	\$ 2,316	\$ 1,769	\$ 35,465	\$ 29,263
<i>Revenue</i>	\$ 18,775	\$ 6,300	\$ 14,140	\$ 56,516	\$ 19,260	\$ 15,570
<i>Expenditures</i>	\$ (8,932)	\$ (14,974)	\$ (14,687)	\$ (22,820)	\$ (32,939)	\$ (21,228)
Ending Fund Balance	\$ 10,990	\$ 2,316	\$ 1,769	\$ 35,465	\$ 21,786	\$ 23,605
113 Investigation Fund						
Beginning Fund Balance	\$ 4,864	\$ 2,182	\$ -	\$ 23	\$ 23	\$ 122
<i>Revenue</i>	\$ -	\$ 2,261	\$ 1,000	\$ -	\$ 99	\$ -
<i>Expenditures</i>	\$ (2,681)	\$ (4,443)	\$ (977)	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 2,183	\$ (0)	\$ 23	\$ 23	\$ 122	\$ 122
114 Tourism Fund						
Beginning Fund Balance	46,966	63,454	63,424	70,489	63,489	34,989
<i>Revenue</i>	66,288	69,627	73,440	82,174	56,780	73,400
<i>Expenditures</i>	(49,800)	(69,657)	(66,374)	(89,175)	(99,814)	(78,389)
Ending Fund Balance	\$ 63,455	\$ 63,424	\$ 70,489	\$ 63,489	\$ 20,455	\$ 30,000



Budget Summary with Ending Fund Balance

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
115 General Reserve Fund						
Beginning Fund Balance	50,000	50,000	70,000	90,000	158,905	161,905
<i>Revenue</i>	50,000	20,000	20,000	113,218	119,091	1,500
<i>Expenditures</i>	-	-	-	(44,313)	-	(153,218)
Ending Fund Balance	\$ 100,000	\$ 70,000	\$ 90,000	\$ 158,905	\$ 277,996	\$ 10,187
<hr/>						
116 Public Safety Tax						
Beginning Fund Balance	195,144	196,963	250,050	120,731	71,034	64,605
<i>Revenue</i>	507,503	452,069	579,450	551,399	584,934	610,500
<i>Expenditures</i>	(505,684)	(398,982)	(708,769)	(600,456)	(589,036)	(673,125)
Ending Fund Balance	\$ 196,963	\$ 250,050	\$ 120,731	\$ 71,674	\$ 66,932	\$ 1,980
<hr/>						
119 ARPA (American Rescue Plan Act)						
Beginning Fund Balance	-	1,129,611	1,912,953	376,194	116,437	-
<i>Revenue</i>	1,171,611	1,187,160	59,299	111,588	238	-
<i>Expenditures</i>	(42,000)	(403,819)	(1,596,058)	(371,345)	(116,675)	-
Ending Fund Balance	\$ 1,129,611	\$ 1,912,953	\$ 376,194	\$ 116,437	\$ -	\$ -
<hr/>						
195 Transportation Benefit District Fund						
Beginning Fund Balance	319,469	81,268	418,202	193,412	147,980	81,746
<i>Revenue</i>	492,250	510,389	489,462	504,568	503,125	498,800
<i>Expenditures</i>	(730,451)	(173,455)	(714,252)	(550,000)	(150,000)	(580,000)
Ending Fund Balance	\$ 81,268	\$ 418,203	\$ 193,412	\$ 147,980	\$ 501,105	\$ 546
<hr/>						
220 Debt Service - PWTF Broadway						
Beginning Fund Balance	-	-	-	-	-	-
<i>Revenue</i>	30,087	29,941	29,795	29,649	29,503	29,357
<i>Expenditures</i>	(30,087)	(29,941)	(29,795)	(29,649)	(29,503)	(29,357)
Ending Fund Balance	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
<hr/>						
223 Debt Service - SR 24 PWTF Loan						
Beginning Fund Balance	-	-	-	-	-	-
<i>Revenue</i>	-	-	-	-	-	-
<i>Expenditures</i>	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<hr/>						
225 Debt Service - Main Street Construction Bonds						
Beginning Fund Balance	-	-	-	-	-	-
<i>Revenue</i>	272,772	276,535	274,357	272,175	274,546	271,771
<i>Expenditures</i>	(272,772)	(276,535)	(274,357)	(272,175)	(274,546)	(271,771)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Budget Summary with Ending Fund Balance

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
231 Debt Service - City Hall Refunding Bond						
Beginning Fund Balance	-	-	-	-	-	-
Revenue	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<hr/>						
310 Complete Streets Project Fund						
Beginning Fund Balance	\$ -	\$ 402,090	\$ 402,090	\$ 230,887	\$ 341,413	\$ -
Revenue	\$ 402,090	\$ 10,568	\$ 111,043	\$ 2,633	\$ -	\$ -
Expenditures	\$ -	\$ (181,771)	\$ (517)	\$ (344,046)	\$ -	\$ -
Ending Fund Balance	\$ 402,090	\$ 230,887	\$ 341,413	\$ -	\$ -	\$ -
<hr/>						
335 Real Estate Excise Tax Fund						
Beginning Fund Balance	101,821	230,334	324,956	207,680	60,200	87,221
Revenue	138,926	111,718	117,887	115,333	120,326	120,700
Expenditures	(10,412)	(17,096)	(235,163)	(262,813)	(67,403)	(207,921)
Ending Fund Balance	\$ 230,335	\$ 324,956	\$ 207,680	\$ 60,200	\$ 113,123	\$ -
<hr/>						
401 Water Utility Fund						
Beginning Fund Balance	761,964	186,836	1,699,946	1,844,954	2,169,083	666,491
Revenue	7,137,755	4,471,080	4,716,342	4,558,610	8,822,898	5,394,156
Expenditures	(7,722,883)	(2,957,970)	(4,571,333)	(4,234,341)	(9,516,343)	(5,810,910)
Ending Fund Balance	\$ 176,836	\$ 1,699,946	\$ 1,844,955	\$ 2,169,223	\$ 1,475,638	\$ 249,737
<hr/>						
404 Sewer Utility Fund						
Beginning Fund Balance	684,409	906,956	679,088	535,899	445,452	87,014
Revenue	3,073,991	3,161,310	3,147,593	3,130,413	3,816,775	3,817,000
Expenditures	(2,863,414)	(3,389,177)	(3,290,782)	(3,220,720)	(2,786,021)	(3,776,097)
Ending Fund Balance	\$ 894,986	\$ 679,088	\$ 535,899	\$ 445,592	\$ 1,476,205	\$ 127,917
<hr/>						
406 Solid Waste Utility Fund						
Beginning Fund Balance	287,174	435,684	577,307	521,769	500,403	382,397
Revenue	1,767,316	1,756,163	1,876,243	2,033,324	2,139,641	2,226,000
Expenditures	(1,628,805)	(1,614,541)	(1,931,781)	(2,054,549)	(2,213,289)	(2,272,654)
Ending Fund Balance	\$ 425,684	\$ 577,307	\$ 521,769	\$ 500,544	\$ 426,755	\$ 335,743
<hr/>						
-----All Funds Combined-----						
Beginning Fund Balance	\$ 17,601,148	\$ 22,826,732	\$ 26,268,102	\$ 24,050,703	\$ 24,978,653	\$ 18,880,809
Revenue	\$ 27,616,207	\$ 21,524,799	\$ 23,016,396	\$ 23,660,219	\$ 28,319,960	\$ 27,720,701
Expenditures	\$ (21,939,936)	\$ (18,083,429)	\$ (25,233,993)	\$ (22,730,670)	\$ (30,796,718)	\$ (29,006,951)
Ending Fund Balance	\$ 23,277,420	\$ 26,268,102	\$ 24,050,506	\$ 24,980,252	\$ 22,501,896	\$ 17,594,560
Total Expenditures						\$ 29,006,951
2026 Budget Ordinance No. 1643						

**CITY OF OTHELLO
2026 Revenue Budget
General Fund 001**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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GENERAL FUND REVENUES

BEGINNING FUND BALANCE	1,171,691	1,344,790	1,486,205	1,196,357	1,521,499	1,128,386
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TAXES:

Real/Personal Property Tax	1,885,467	1,906,796	2,103,268	2,894,052	3,000,635	3,000,000
Local Retail Sales Tax (50% split with Street)	1,027,716	999,104	1,024,171	1,060,287	1,058,544	1,090,000
Special Purpose Sales Tax (LE)						
Natural gas tax from the state	373,087	719,445	657,257	525,031	493,458	500,000
Criminal Justice - Local	160,036	160,950	184,250	188,731	198,993	193,000
Electricity	590,097	599,325	667,754	672,506	777,798	750,000
Natural Gas	112,401	139,311	167,830	159,668	149,852	175,000
Cable						
Telephone	94,107	107,930	77,306	73,568	135,277	100,000
Water 10%	389,497	373,230	395,810	422,528	414,406	437,306
Sewer 15%	440,828	448,977	468,490	464,478	486,986	487,050
Solid Waste 6%				118,327	127,184	132,300
Gambling Taxes - Pull Tabs	162	276	392	337	196	300
Amusement Games		-	-	35	3,553	-
Leasehold Excise Tax	2,904	2,228	2,923	5,963		2,500
Total Taxes	5,076,301	5,457,573	5,749,453	6,585,511	6,846,882	6,867,456

PERMITS & LICENSES:

Dance Permits	500	290	100			
Cabaret Licenses						
Franchise Fees	6,114	7,394	5,921	5,433	6,699	6,000
Cable TV Franchise Fee	15				212	
Business License - General	64,300	64,833	70,720	72,613	72,627	71,000
Solicitor Permit	100					
Building Permits	138,255	109,200	126,251	155,338	109,946	120,000
Rental License Inspection fee	707	680	10		10	
Placement Permits						
Animal License				4,091	2,643	4,500
Chicken License						
Commercial Kennel Permit						
Gun Permits	5,418	1,323	1,831	1,986	1,572	3,300
Yard Sale Permits	1,405	1,953	1,880	1,910	2,090	1,500
Display on Public Property						
Business License - Penalties						
Total Permits & Licenses	216,814	185,673	206,712	241,370	195,798	206,300

INTERGOVERNMENTAL: Federal Direct & Indirect

CDBG - Police Computers						
US Dep of Justice		2,645	3,746	3,179	1,185	2,000
HUD - Planning Only (Comp Plan/ Crit Areas)						
DOJ/Seattle PD - Missing Childrens Assistance grant			17,947			
DOJ/Seattle PD - ICAC						
WASPC - Equipment Grant						
DOJ/DOComm. Crime Victims Grant						
Police Grant						
RUAD/EULD Grant						
WASPC - Equipment Grant						
WA traffic safety commission						
Covid Grant						
DHS - Cyber Security grant					41,408	
Total Federal Grants	0	2,645	21,693	3,179	42,593	2,000

INTERGOVERNMENTAL: State Grants

State Direct/Indirect Grant From Sec of State	4,538					
Sec of State - Records grant						
WASPC - Body-worn camera grant				5,215		

**CITY OF OTHELLO
2026 Revenue Budget
General Fund 001**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
ICAC Funding through SPD				13,913	31,087	0
YAF GRANT						
Traffic Commission Grants						
D.C.T.E.D - Planning Grant						
WA State Archives Grant						
Commerce - Residential Capacity Grant	25,000					
Commerce - CLIHP Grant					50,000	0
Commerce - Economic Development Project			50,000			
Commerce - HAPI grant			25,000			
WSLEA Grant						
Court security grant						39,000
Total State Grants	29,538	0	75,000	19,128	81,087	39,000

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

City Assistance	171,177	147,487	96,622	83,356	47,049	52,640
Sales Tax Mitigation						
Criminal Justice Assistance Program						
Criminal Justice - High Crimes			14,386	14,353	16,267	15,990
Criminal Justice - Population	2,796	2,999	3,226	3,442	3,684	3,819
Criminal Justice - Special Programs	9,955	10,632	11,386	12,092	12,894	13,458
Criminal Justice - Driving Safety	1,392	999	617	877	901	850
Liquor Excise Tax	59,498	61,688	62,542	62,169	59,453	63,560
Liquor Board Profits	67,276	67,668	68,201	67,978	68,179	66,652
Total State Revenues	312,094	291,473	256,981	244,268	208,427	216,968

INTERGOVERNMENTAL: Interlocal Grants & Intergovernmental Services

In-Lieu\Taxes - OHA	10,952	6,093	8,045	8,307	12,314	10,000
County contribution to walk path project						
County Switch-Property Tax Levy						
Adams County Runaway Grant						
Firing Range Fees						
ACLD - MCL Payment						
Reimb - School Resource Officer	46,252	51,897	49,743	63,003	62,271	71,240
INET Reimbursement Grant						
Adams County Sex Offender Fee						
Police - Address Verification						
Police - Polygraph Test						
Adams County Dispatch Services						
Othello Hospital Dispatch Services	18,543	19,099	20,393	21,245	21,883	22,044
ACFD #5 Dispatch Services	8,958	11,434	7,439	10,141	10,445	10,522
Total Other Government Revenues	84,704	88,522	85,620	102,696	106,913	113,806
Total Intergovernmental	426,337	382,641	439,294	369,271	439,021	371,774

CHARGES FOR SERVICES:

Court - Administrative Fees			2,118	6,008	5,746	6,000
Pool Concessions - Taxable	6,989	8,486	0			
Park Concessions - Taxable	5,338		0			
Pool Concessions - No Tax	2,292	6,041	0			
Park Concessions - No Tax	511		0			
Design Standards Book		35	0			
Polygraph Reimbursement			0			
Misc. Services & Reports	1,046	872	198	314	386	300
Finger Printing	1,260	960	1,202	982	860	900
Photocopies	77	36	253	110	341	110
Engineering Services			28,499	49,371	803	10,000
Sandhill Crane Fest Office Services						
Court - Detention and Correction services			16,750	31,136	42,042	40,000
Court - DUI Emergency Response			1,283	1,329	1,428	1,100
Animal Control & Shelter					121	150
Plan Check Fee	71,170	75,288	28,017	44,722	34,955	35,000

**CITY OF OTHELLO
2026 Revenue Budget
General Fund 001**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Planning & Zoning Fees	1,006	382	600	6,949	2,300	2,000
Platting Fees	4,400	3,684	8,100	250	500	500
Annexation			0		400	
Water Rights Compensation	16,950	14,484	13,717	12,918	8,638	10,000
Park & Recreation Revenue	6,898	1,163	2,027	25,230	19,333	17,000
Basketball				8,465	6,934	
Junior Soccer	7,712	28,694	32,022	17,460	29,217	28,348
Registration - Adult sports			387			
Swimming Pool Fees	54,628	71,268	53,906	-423		
BBQ - Rental Fees						
Concession stand rental			5,739	4,462	318	320
Ballfield Use Fees	6,808	8,078	8,184	7,531	9,287	8,700
Pool-Fitness Hour/Lap Swim						
Swimming Lessons	7,861	11,234	13,465			
Softball Tournaments						
City Trips & Tours						
Park/Rec Events Admiss.						
Little League - Registration	12,790	20,712	21,083	22,757	21,373	21,452
Little League - Sponsorship	3,400	3,273	0	3,000	5,500	5,500
Flag Football	8,973	10,228	7,949	4,261	9,244	9,228
Tennis Court rentals						
Swim Team Pool Rental		3,500	3,500			
Shelter Reservation Fees	7,192	7,584	7,650	8,047	8,104	7,793
Total Charges for Services	227,301	276,001	256,647	254,877	207,829	204,401

FINES & FORFEITS

Court - Mandatory Insurance Cost			258	275	386	258
Court - Traffic Infraction Penalties			30,323	60,085	79,045	76,733
Court - Non-Traffic Infraction Penalties			1,262	2,653	5,672	4,051
Court - DUI Fines			2,959	5,588	25,574	21,837
Court - Other Criminal Traffic Misdemeanor Fines			3,024	6,022	11,896	11,401
Court - Other Criminal Non-Traffic Fines			978	2,538	9,259	7,138
Court - Public Defense Cost			4,882	14,777	27,137	22,923
Total Fines and Forfeits	0	0	43,686	91,939	158,969	144,341

MISCELLANEOUS:

Investment Interest	834	8,749	52,648	39,352	38,301	42,000
Interest on Property Tax	1,891	3,290	10,206	12,305	9,837	8,500
Rental - Ceremony Scissors						
Municipal Bldg Use				400	50	0
Bldg Rent - Library	15,000	13,750	15,000	15,000	16,250	
Private Source Grants						
SEEK Grant from AWC		241,890	135,290			
OSD half of Tennis court proj (up to \$20k)						
Sale/Salvage - Junk						
Confiscated/Forfeited Property						
Other Judgements & Settlements						
Insur. Recovery	22,685			45,000	21,620	
WCIA Policer Lexipol Reimbursement						
Cashier's overages/shortages	72	-46	20	6	-11	
Other Misc. Revenues	23,236	19,186	46,959	41,065	36,268	20,000
Hospital's Irrigation						
Dog Pound Electricity - Reimburse						
Officer 30-45 mile vehicle reimbursement						
Police Training - Reimbursement		3,904	8,424	5,916		2,000
Refund - AWC Retro Refund	17,087	17,355	0	5,352		17,000
Refund - Avista Lighting Retrofit			952			
Misc. Revenue - Reimbursements						
Refund - Safebuilt Back Payment						
State L & I Refund			6,119			
Big Bend Electric Refund	9,455	7,842	6,391	6,445	7,618	7,000

**CITY OF OTHELLO
2026 Revenue Budget
General Fund 001**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Auction	4,632	8,556		67,782	19,292	5,000
Prior Year(s) Corrections				-1,427		
Misc Non Revenue					7	
Non-Rev/State Building Code Fee	2,576		0	827	-827	
Non-Rev/ Event Sales Tax	4,678	398				
Total Miscellaneous	102,146	324,873	282,010	238,022	148,405	101,500

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)						\$ 410,141
TRS IN - General Fund Allocations (Sewer)						\$ 444,647
TRS IN - General Fund Allocations (Solid Waste)						\$ 294,492
TRS IN - General Fund Allocations (Street)						\$ 158,687
TRS IN - REET 135 Animal Control Bldg				90,000		
TRS IN - Fire Res 106 Capital purchase	440,974		146,991			
TRS IN - Donations K-9 Program						

**CITY OF OTHELLO
2026 Expenditure Budget
General Fund 001**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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GENERAL FUND EXPENDITURES

GENERAL ADMINISTRATION

LEGISLATIVE

Code Book Update	1,926	2,155	5,886	2,627	3,020	5,500
Advertising-Legal Publications	3,579	3,222	3,950	2,915	4,047	2,500
Adams County Recording Fees		989	423	306	619	1,000
Salaries - Council	34,025	39,175	42,275	46,620	48,586	50,450
Salaries - Mayor						17,911
Benefits - Council	2,761	3,202	3,470	3,829	4,029	4,700
Benefits - Mayor						
Supplies - Council						
Publications						
Telephone - Mayor	504	432	614	666	580	600
Air Cards - Council Computers						
Mayor/Council Travel	2,650	3,074	2,280	360	0	2,000
Travel/Lodging/Meals/Mileage	37	295	3,570	409	1,453	2,000
Retreat Costs	21		0	429	0	750
Contingency Exp-Mayor Approved		2,759	2,964	431	250	2,500
Education/Conferences		400	975	400	1,349	750
Adams Co. (Election costs)	3,408		10,504	0	0	1,000
Voters Registration Cost	1,779	3,893		6,210	4,240	4,500
Legislative Total	50,692	59,595	76,911	65,202	68,173	96,161

Municipal Court

Salary - Court Administrator		25,426	81,600	86,088	91,800	94,500
Salary - Judge			50,863	52,750	57,054	61,618
Benefits - Court Administrator		10,541	33,032	33,668	33,992	36,444
Benefits - Judge			4,057	4,206	4,582	4,947
Office & Operating Supplies		13,911	15,774	3,992	8,248	5,000
Services		250	7,122	14,883	21,245	32,000
Postage			684	980	1,087	900
Training/Travel			1,607	1,793	645	3,500
Court security grant						39,000
Municipal Court Total	0	50,127	194,740	198,358	218,654	277,910

Prosecution/Defense

Prosecutor			54,000	84,996	89,250	93,713
Defense Attorney (Indigent Defense)			114,350	116,450	104,050	125,000
Judicial Services (Adams Co)	100,000	100,000	0	0	0	0
Prosecution/Defense Total	100,000	100,000	168,350	201,446	193,300	218,713

EXECUTIVE - Administrator

Salary - Administrator	156,717	164,553	177,719	191,936	199,614	187,574
Salary - Admin. Secretary	51,904	55,338	59,076	64,534	66,960	68,796
Salary - Sec						
Benefits - Administrator	46,586	46,300	48,984	50,326	48,825	55,123
Benefits - Admin. Secretary	27,278	27,515	28,954	29,880	29,978	32,064
Benefits - Sec						
Small Tools & Equipment						
Professional Services-Labor (Covid grants to busines	5,167	11,902				
I-Pad Aircard						
Travel/Lodging/Meals/Mileage	1,167	4,326	5,245	9,009	8,031	10,000
Advertising						
Administration Educ\Conf	2,005	2,945	2,085	1,597	1,680	5,000
Dues - Administrator	518	125	125	125		750
Executive Total	291,342	313,004	322,188	347,407	355,088	359,307

CIVIL SERVICE TESTING

Civil Service Supplies	546	360	763	165	1,109	500
Civil Services - Prof Services						
Civil Service Postage						
Civil Service Advertising		565		0	0	500
Civil Service Testing Total	546	925	763	165	1,109	1,000

FINANCIAL SERVICES

Salary - Finance Officer	132,601	139,739	147,599	155,704	163,491	169,304
Salary - Vacant						
Salary - Deputy Finance Officer	68,045	85,904	94,924	100,322	93,494	104,378
Salary - Grant Administrator	19,315	17,319	19,986	20,536	18,366	22,573
Benefits - Employment Security	14,864					
Benefits - Finance Officer	42,745	42,987	44,897	45,755	45,004	49,191
Benefits - Vacant	665					
Benefits - Deputy Finance Officer	30,289	33,039	35,311	36,020	34,102	38,384
Benefits - Grant Administrator	8,011	7,133	8,185	8,249	7,770	8,932
Office & Operating Supplies						
Publications - Budget Book						

**CITY OF OTHELLO
2026 Expenditure Budget
General Fund 001**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Small Tools & Equipment	525	29	7,128	0	0	2,000
State Audit	6,503	7,581	10,991	46,487	11,128	48,400
Microflex Recovery Fee						
Professional Services	16,573	22,684	23,818	25,009	26,259	27,500
Travel/Lodging/Meals/Mileage		794	2,169	857	870	1,800
Advertising						
Miscellaneous						
Training		140	875	575	0	1,000
Finance Education\Conferences	281	1,739	575	121	914	2,000
Bank Charges	5,433	4,817	1,631	1,071	908	1,800
Financial Services	345,850	363,907	398,089	440,706	402,307	477,262

RECORDS SERVICES

Salary - Admin Secretary						
Salary - City Clerk	73,813	89,364	74,039	102,631	111,280	114,660
Salary - Admin Temp						
Salary - Receptionist/Clerk	54,976	58,548	73,826	76,984	79,435	81,613
Salary - Utility Billing Clerk						
Overtime		3,242	1,722	616	0	500
Benefits - Misc	231	2,605	325	336	801	500
Benefits - Records						
Benefits - Admin Secretary						
Benefits - City Clerk	31,488	33,707	31,632	36,410	36,769	39,879
Benefits - Admin Temp						
Benefits - Receptionist/Clerk	27,853	28,177	31,665	32,091	31,985	34,449
Benefits - Utility Billing Clerk						
Benefits - Overtime		587	304	107	0	300
Office & Operating Supplies	16,164	12,507	14,366	14,494	13,144	17,000
Publications						
Professional Services - Sec of State - Records						
Web Hosting - Code Publishing						
Postage Meter Charges	207	50	50	50	50	
Postage	1,114	1,129	1,458	1,532	1,691	1,700
Telephone	7,703	7,387	7,884	8,305	6,856	8,300
Travel/Lodging/Meals/Mileage		2,962	66	200	0	2,000
Advertising - Other	1,682	1,515	1,974	1,600	450	1,750
Clerks Education\Conferences	1,505	3,113	0	1,608	100	2,500
Fees & Dues	661	893	728	389	883	700
Printing Costs						
Prof. Services - Boarddocs	584	584	584	584	1,848	2,000
Records Services Total	217,982	246,370	240,623	277,936	285,291	307,851

FACILITIES

Bldg. Operating Supplies	7,648	5,681	8,431	9,307	11,338	9,000
Fuel - General Gov't Use						
Minor Equip/Office				9		
Janitorial Services	23,625	25,200	26,430	26,273	28,560	30,000
City Hall Electricity	26,219	24,383	30,433	32,120	40,993	42,000
City Hall Natural Gas	6,533	9,038	9,053	13,870	16,218	18,000
City Hall Wtr\Swr Usage	6,734	12,710	15,843	16,987	13,381	16,000
Bldg. Repairs & Maint	61,635	21,591	21,289	19,250	13,637	17,000
Minor Equip. Repairs & Maint.	793					
Vehicle Repairs & Maint.		54				
City Hall Grounds Maint	271	575	1,528	1,611	1,557	2,000
Facilities Total	133,458	99,231	113,006	119,425	125,684	134,000

RISK MANAGEMENT

WCIA - Auto Physical Damage	17,579	19,449	21,310	27,715	33,943	31,173
WCIA - Boiler, Machinery	1,678	1,960	2,315	3,387	3,278	3,442
WCIA - Crime/Fidelity	341	346	340	348	348	365
WCIA - Liability Insurance	166,360	191,937	230,477	259,974	304,879	306,933
WCIA - Property	50,044	57,029	32,774	58,759	62,640	67,272
Risk Management Total	236,002	270,721	287,216	350,183	405,088	409,184

LEGAL

Attorney Contract	73,732	72,105	65,670	66,019	46,354	90,000
Ogden Murphy Wallace						
Legal Total	73,732	72,105	65,670	66,019	46,354	90,000

INFORMATION SYSTEMS TECHNOLOGY

Salary - Info Tech	86,353	100,320	104,835	124,664	130,535	134,400
Salary - IT Specialist		10,908	15,695	10,481	15,548	16,978
Benefits - Info Tech	33,847	35,682	37,121	40,268	39,731	43,243
Benefits - IT Specialist		5,702	7,399	3,971	6,971	7,572
Office & Operating Supplies	509	1,102	1,976	4,909	2,628	3,000
Fuel - Info Tech				256		
Small Tools & Equip.	4,138	7,340	5,420	3,809	3,851	7,000
PC replacement plan	25,647	24,706	14,461	19,858	26,872	28,000
Planning commission I-pads			7,993			

**CITY OF OTHELLO
2026 Expenditure Budget
General Fund 001**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Software & Prof Services	45,076	73,368	53,113	69,924	76,134	100,355
PD MDT Replacement	13,625	16,701	13,797	7,947	10,884	13,500
Printers Maintenance Agreements	3,722	17,214	21,488	21,352	15,662	38,000
DHS - Cyber Security grant					41,408	
Security support contract						4,000
Communications - Info Tech	2,211	2,749	2,606	2,671	1,849	3,200
Prof Services - Internet	14,390	13,333	28,549	36,684	38,595	46,800
Travel/Lodging/Meals/Mileage	327	1,157	1,695	525	1,132	4,000
Website refresh				0	3,465	0
Repair & Maint. - Info Tech	5,048	4,553	5,296	9,048	8,453	17,000
Training	1,383	1,883	3,632	3,512	3,740	6,000
Fees & Dues - Info Tech	995	1,000	525	225	1,130	1,500
Information Systems Technology Total	237,272	317,718	325,601	360,104	428,588	474,548

OTHER GENERAL GOVERNMENTAL

Central Services - Salary	(466,993)	(543,075)	(598,644)	(645,867)	(675,214)	
Central Services - Benefits	(182,618)	(193,945)	(212,213)	(213,604)	(214,781)	
Central Services - Office & Operating supplies	(29,292)	(26,603)	(38,606)	(29,660)	(33,362)	
Central Services - Professional Services	(207,548)	(242,035)	(251,482)	(286,017)	(262,233)	
Grant Writer - Professional services (1/4)	18,694	13,883	13,835	15,218	16,606	15,000
Christmas lights for trees in front of CH				5,000		
Seasonal flags				9,862		0
Community Engagement (Education)						5,000
Adams County visitors guide	1,430	650	700	1,100		
Grant County visitors guide		730				
City Christmas Float		1,350	7,760	1,007	1,259	1,000
Adams Co Emergency services				0		
Othello Chamber of Commerce (for \$30,000 total)				0		
Employee Awards	835	513	106	646	1,194	2,800
City Safety Committee		329	111	0	370	300
Fees - AWC	5,945	6,228	6,688	6,876	7,214	7,276
City Dues & Fees	280	77				
Fourth of July Fireworks	23,000	15,000	15,000	15,000	15,000	20,000
Economic Development	4,683	15,000	20,000	20,000	20,090	30,000
Annual Cleanup						
Refund - Leasehold Excise Tax						
Food & Beverage/Meetings	574	0	419	1,251	361	750
Tourism Radio Station - Maint & Repair						
Miscellaneous	18	881	71	27	44	100
Weed Assessment Tax-City Lots	211	150	167	183	179	200
Other General Governmental Total	(830,781)	(950,865)	(1,036,089)	(1,098,979)	(1,123,274)	82,426

COMMUNITY SERVICES

Literacy Council						
Adams County Health	2,535	2,587	2,615	2,603	2,553	2,700
Total Community Services	2,535	2,587	2,615	2,603	2,553	2,700

TOTAL GENERAL ADMINISTRATION	858,630	945,425	1,159,682	1,330,577	1,408,917	2,931,062
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NON-EXPENDITURES

State Retailing Tax Remittance		(3,303)		0	0	750
Non-Exp/Sales Tax Remittance	8,611	0		0	0	4,000
Non-Expenditure Total	8,611	(3,303)	0	0	0	4,750

CAPITAL EXPENDITURES

CH - HVAC						
Gang Intervention/Mentoring						
Immutable backup solution			83,317			
PC Replacement						
PC 365 Lic						
Water Fountain for CH lobby						
New Network Switch	2,886	2,878	659			
Exchange Migration into the cloud						
COVID						
New Phone System					9,398	
VM Server Replacement			2,962			
IT Vehicle			54,536			
Camera System			14,198	28,776	5,682	
Council Projector System						
City Camera						
Compute/Network support contract	10,000			0	0	3,600
Domain Controller			0			
City Hall Routing Network-RE-IP		5,762				
Network support contract (see above)		327				
Phones						
CH Carpet (CH side)						
Server Room	7,820					
Engineering to PW			123	17,882	744	
Capital Expenditures Total	20,707	8,966	155,795	46,658	15,824	3,600

**CITY OF OTHELLO
2026 Expenditure Budget
General Fund 001**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
TRANSFERS						
General Reserve (115)						
TRS to Property reserve fund (104)				132,000		
TRS - Camera system (115)		20,000	20,000	20,000		
TRS to 115 for HVAC		0		93,218		
TRS - Fund 401 Hydrant Costs	14,670	14,670	14,670	14,670	14,253	14,670
TRS - Strts (PW)Code Enforce						
TRS - Park Mitigation ('06, '07, '08)						
Transfers Total	14,670	34,670	34,670	259,888	14,253	14,670
TOTAL NON-OPERATING EXPENDITURES	43,988	40,333	190,465	306,546	30,077	23,020
GRAND TOTAL- GEN'L ADMIN	902,618	985,758	1,350,148	1,637,123	1,438,994	2,954,082

POLICE DEPARTMENT ADMINISTRATION						
Payments to LEOFF I Retirees	5,346	6,136	5,936	6,289	6,290	7,500
Benefits-LEOFF I Med	28,434	45,355	47,234	46,367	54,011	47,000
Benefits-LEOFF I L/T Care Ins.	9,786	10,449	10,449	12,609	15,215	15,500
Longterm care					17,453	
Sales & Use Tax						
Total Administration	43,566	61,939	63,620	65,265	92,969	70,000

POLICE OPERATIONS						
Salary - Chief	111,323	118,615	134,636	131,284	152,421	140,551
Salary - Sergeant #1 - J Mendoza	52,129	97,212	110,902	118,167	124,164	123,000
Salary - Assistant Chief - Aaron Garza	108,043	115,304	81,665	118,156	124,020	126,496
Salary - Sergeant #2 - Brent McFarlane	97,736	98,427	109,842	113,871	118,250	121,000
Salary - Sergeant #3 - Bryan Jacobsen	104,030	105,538	101,179	88,902	108,935	119,843
Salary - Sergeant #4 - S Carlson (Leave open)	99,704	83,655	93,717	0	0	
Overtime	163,733	201,991	218,437	175,854	172,880	220,000
Reserves						
Translators	195	744	925	767	1,261	700
Benefits - Chief	33,442	34,796	35,657	38,770	40,262	38,585
Benefits - Sergeant #1 - J Mendoza	14,155	32,141	35,067	36,790	39,936	38,640
Benefits - Assistant Chief - Aaron Graza	33,108	34,533	24,336	37,060	40,076	36,761
Benefits - Sergeant #2 - Brent McFarlane	31,927	32,343	35,118	36,479	39,024	38,489
Benefits - Sergeant #3 - Bryan Jacobsen	32,476	33,097	30,437	29,175	40,127	39,094
Benefits - Sergeant #4 - S Carlson (Leave open)	31,417	29,888	30,345	0	0	
Benefits - Overtime	24,720	25,890	34,076	27,808	29,037	33,000
Benefits - Reserves						
Benefits - Translator						
Uniform Purchases	22,709	10,831	16,723	21,795	19,882	20,000
Police Operating Supplies	12,038	16,186	16,199	23,679	20,578	23,000
Uniform Cleaning			1,304	241	174	200
Evidence Supplies/Equipment	3,283	1,020	3,192	4,193	4,982	3,000
Firing Range Supplies/Equip.	1,815	22	3,021	2,292	3,527	3,000
Ammunition	10,065	14,979	9,299	6,294	4,916	15,000
Small Equipment	8,801	5,246	5,511	7,570	5,610	10,000
Uniform Boot Allowance	168		120			
Jail Services	55,538	100,614	108,840	199,439	200,943	150,000
Professional Services - Labor	51	618	1,012	20		
AWC Retro Program						
Entry level Medical Exams	3,900	922	4,431	850	904	2,000
Medical Services - Prisoners						
Postage	1,071	1,905	1,697	2,091	3,236	2,000
Advertising - Police Operations			398			
Organizational Dues	1,402	1,222	1,090	1,325	1,163	1,000
Gun Permits/Dealer Licenses	3,780		0	0		1,200
Accreditation Costs						
AT&T Mobile	19,839	16,679	24,738	30,469	24,662	21,000
Tactical Response Team Supplies						
Total Operations	1,082,601	1,214,418	1,273,912	1,253,341	1,320,969	1,327,559

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	0

CRIMINAL JUSTICE & TRAINING						
D.C.D. Grants 1,2,3						
Travel/Lodging, Meals, Mileage	26,141	27,694	19,127	12,525	19,340	30,000
Training - Staff & Reserves	22,043	14,579	35,128	14,790	17,931	20,000
Academy Training - New Hires		4,212	21,060	0		8,000

**CITY OF OTHELLO
2026 Expenditure Budget
General Fund 001**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
DOJ/DOComm. Crime Victims Grant						
Lexipol / Power DMS	7,408	5,211	17,107	0		
ICAC Funding through SPD			17,579	5,257	21,293	0
DOJ/Seattle PD - ICAC					5,126	
Total Training	55,592	51,696	110,001	32,572	63,691	58,000

FACILITIES

Small Tools & Equipment			341	0		500
Electricity - Park Cameras						
Building Repairs & Maintenance	9,252	2,711	4,536	1,017	4,647	5,000
Minor Equip. Repair & Maint.						
Firing Range Improvements						
Total Facilities	9,252	2,711	4,877	1,017	4,647	5,500

TRAFFIC PATROL

Salary - Officer 27 M Mercado	88,304	89,561	78,841	94,731	111,966	111,000
Salary - Officer 32 C Garza	83,025	87,616	94,859	101,266	103,273	104,000
Salary - Officer 34 R. Vargas	76,971	82,999	76,280	106,794	107,849	110,000
Salary - Officer 35 F. Lopez	73,159	75,772	87,931	97,890	104,231	106,000
Salary - Officer 37 Jose Xavier Garza	41,714	56,419	78,930	84,603	94,188	96,500
Salary - Officer 38 - O Ledesma (from sgt position)	49,469		18,394	82,288	96,002	98,000
Salary - Officer 28 - C Ochoa	84,594	74,238	87,052	94,129	99,894	103,000
Salary - Officer 31 - R Sandoval	71,460		44,150	96,440	100,746	103,000
Salary - Officer 26 M Garza	69,076	74,216	89,669	96,218	105,811	105,000
Salary - Officer 36 - D Garza	58,779	79,561	87,868	79,465	86,633	92,324
Salary - Officer 39 S Perez	81,805	80,907	91,313	94,430	98,943	103,000
Salary - Officer 40 (leave vacant)				45,000		
Benefits - Misc.	743	886	903	987	1,157	1,800
Benefits - Officer 27 M Mercado	30,383	31,041	27,290	34,601	39,693	35,437
Benefits - Officer 32 C Garza	29,461	30,662	33,034	34,553	36,944	36,232
Benefits - Officer 34 R. Vargas	29,016	30,249	30,268	35,345	37,680	36,489
Benefits - Officer 35 F. Lopez	28,484	29,288	32,192	34,224	37,250	36,745
Benefits - Officer 37 Jose Xavier Garza	12,831	23,508	31,243	32,726	36,194	35,881
Benefits - Officer 38 - O Ledesma (from sgt position)	15,489		7,655	32,381	36,523	35,367
Benefits - Officer 28 - C Ochoa	30,101	30,981	32,022	33,779	36,557	36,489
Benefits - Officer 31 - R Sandoval	25,230		16,233	35,051	37,833	35,367
Benefits - Officer 26 M Garza	28,224	29,264	32,462	33,945	37,528	36,874
Benefits - Officer 36 - D Garza	16,538	34,768	32,113	29,804	35,670	35,316
Benefits - Officer 39 S Perez	29,650	29,832	32,660	33,770	36,577	36,360
Benefits - Officer 40 (leave vacant)				2,752		
Fuel Costs	47,681	62,230	60,973	72,661	74,058	75,000
Axon	8,953	10,917	11,225	2,532	65,615	65,000
Car Repair & Maintenance	27,615	43,722	30,389	30,654	31,592	35,000
Total Traffic Patrol	1,138,753	1,088,637	1,245,947	1,553,019	1,690,405	1,705,181

Protective Inspections

Salary - Code Enforcement	62,396	63,969	71,949	73,918	76,632	75,866
Overtime - Code Enforcement				2,213	4,390	3,000
Benefits - Code Enforcement	30,310	30,191	31,943	31,723	32,675	33,642
Overtime - Benefits				385	747	
Office & Operating Supplies	405		159	200	233	300
Uniform Purchase	340	256		0		
Weed Control						
Animal Control	92			714		
Fuel - Code Enforcement						
Veterinary Cost				170	923	0
Animal Control	51,000	52,020	52,020	65,554	77,830	75,000
Postage					12	
Telephone	504	432	614	666	559	500
Dog Pound - City Water & Sewer Use						
Vehicle Repair & Maintenance			236	0	163	2,000
Hulk Vehicle Towing		3,150		108	578	5,000
Education/Conferences	424	1,714	254	1,965	1,602	3,000
Total Code Enforcement Department	145,471	151,733	157,174	177,617	196,344	198,308

DISPATCH

Salary - Dispatcher 40	69,468	70,471	78,085	79,975	82,715	84,000
Salary - Admin Assistant 41	58,574	67,292	77,467	83,997	87,357	89,000
Salary - Dispatcher 42	59,290	62,069	61,607	67,165	69,407	71,829
Salary - Dispatcher 43	60,502	63,810	70,800	74,464	74,508	76,000
Salary - Dispatcher 44	60,349	63,678	72,764	75,397	77,960	82,000
Salary - Dispatcher 46	59,107	60,409	67,706	69,749	70,915	74,000
Salary - Dispatch P/T 47	17,917	17,406	21,185	21,231	22,240	29,547
Salary - Dispatch P/T 48	17,603	16,487	12,758	18,185	19,972	28,140
Overtime	10,980	12,573	6,896	7,105	9,185	6,000
Benefits - Dispatcher	526	542	561	593	628	1,000
Benefits - Dispatcher 40	30,592	30,297	32,380	32,599	32,454	34,136
Benefits - Admin Assistant 41	28,479	29,709	32,248	33,262	33,151	35,553
Benefits - Dispatcher 42	28,708	28,902	27,467	30,609	31,209	32,934
Benefits - Dispatcher 43	28,838	29,236	31,217	31,850	32,009	33,174
Benefits - Dispatcher 44	28,894	29,021	31,329	31,719	31,627	32,934

**CITY OF OTHELLO
2026 Expenditure Budget
General Fund 001**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Benefits - Dispatcher 46	28,765	28,616	30,698	30,977	30,779	32,814
Benefits - Dispatcher P/T 47	1,466	1,449	1,770	1,777	1,889	5,168
Benefits - Dispatch P/T 48	1,445	1,373	1,076	1,530	1,701	4,928
Benefits - Overtime Dispatchers	2,046	2,294	1,239	1,206	1,425	2,000
Office & Operating Supplies	7,375	3,633	7,284	5,386	8,941	7,500
Dispatch Equip. Service Contract	39,207	44,786	47,284	110,185	37,032	42,000
Telephone						
Century Link - Dispatch	7,272	6,262	6,604	6,721	6,116	7,000
Access Fee						
Machinery & Equipment						
Total Dispatch	647,403	670,316	720,425	815,684	763,218	811,657

TOTAL POLICE OPERATING EXPENDITURES	3,122,637	3,241,450	3,575,955	3,898,514	4,132,243	4,176,205
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CAPITAL EXPENDITURES

Spillman Software OPD System						
Patrol Vehicles (2)	122,000		309,617	163,441	81,881	200,000
Dispatch Center Radio Update						
Taser w/ replacement contract						
NISE - Dispatch 911 Telephone Recorder - Server						
WASPC - Body-worn camera grant				4,020		
Vehicle for Code Enforcement						
UTM Practice handguns/rifles		4,342				
Pistols						10,000
Booking Room Update	18,868					
Animal control building	14,222				2,007	
Hand Guns						
Total Capital Expenditures	155,089	4,342	309,617	167,462	83,887	210,000

TRANSFERS

Transfer - LEOFF I Reserves	10,000	10,000	10,000	10,000	10,000	10,000
Trs to 115 for Spillman Software OPD System					115,000	
Total Transfers	10,000	10,000	10,000	10,000	125,000	10,000

TOTAL POLICE NON-OPER EXPENDITURES	165,089	14,342	319,617	177,462	208,887	220,000
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GRAND TOTAL - LAW ENFORCEMENT	3,287,727	3,255,791	3,895,572	4,075,976	4,341,130	4,396,205
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**FIRE DEPARTMENT
ADMINISTRATION**

Payments to LEOFF I Retirees	1,782	2,041	1,979	2,096	2,220	2,200
Benefits-LEOFF Retirees Medical	21,025	18,397	24,906	19,364	19,530	26,000
Benefits-LEOFF L. T. Care Ins.					2,739	
Total Administration	22,807	20,438	26,885	21,461	24,489	28,200

Fire Operations

Salary - Fire Chief						\$ 120,000
Salary - Assistant Fire Chief						\$ 110,000
Salary - Secretary						\$ 40,000
Salary - Volunteers						\$ 55,000
Benefits - Fire Chief						\$ 36,500
Benefits - Assistant Fire Chief						\$ 36,500
Benefits - Secretary						\$ 30,000
Benefits - Volunteers						\$ 20,000
Office & Operating Supplies + Office furniture		223				20,500
Small Tools and Equipment						\$ 30,000
Fuel						\$ 29,000
Fire services					53,207	\$ -
Building Repair & Maintenance	4,442		426	199	5,996	\$ 1,000
Grounds Maintenance						\$ 1,000
Adams County Fire District #5	384,604	412,333	444,495	759,922	793,215	\$ 276,039
Hydrant Usage						
Electricity & Gas - Fire					1,073	\$ 3,000
Janitorial						\$ 5,000
Repairs & Maintenance						\$ 55,000
Miscellaneous						\$ 2,000
Communications						\$ 12,000
Postage						\$ 500
Travel/Lodging/Meals/Mileage						\$ 2,000
Advertising						\$ 2,000
Education/Confrences						\$ 2,000
Fees/Dues/Registrations						\$ 1,000
Fire Inspection						\$ 5,000
Lexipol (annual)						\$ 5,000
Target solutions (training)						\$ 3,800
ESO (calls log and reporting system)						\$ 8,900
iSpyFire (phone app for volunteers)						\$ 550

**CITY OF OTHELLO
2026 Expenditure Budget
General Fund 001**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Pump tests						\$ 10,000
Ladder tests (Ground/Aerial)						\$ 10,000
Nozzle / Hose testing						\$ 10,000
Air Sampling / SCBA Bench Testing Pack & Mask						\$ 5,000
Extraction Tool Service						\$ 850
Knox (Lock box system - business access)						\$ 500
Irrigation Water Services	678	724	750	1,289	1,292	1,150
Total Operations	389,724	413,279	445,670	761,410	854,783	950,789

CAPITAL EXPENDITURES

Fire Truck purchase	440,974		192,179			
Fire Equipment						0
Fire building improvements						100,000
City Fire Apparatus shop floor recoat & stripe						
2 Vehicles fom Moses Lake						30,000
Turn out Gear						125,000
Radios						15,000
Pagers						15,000
Lexipol (fire module)						6,000
Extraction						15,000
Total	440,974	-	192,179	-	-	306,000

Transfers

Fire Truck Purchase (Tsr to Fire Reserve)	122,000					
Total Transfers	122,000	-	-	-	-	-

GRAND TOTAL - FIRE SERVICES	975,505	433,717	664,734	782,870	879,272	1,284,989
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**PARKS & RECREATION
RECREATIONAL SERVICES & PROGRAMS**

Professional Services - PW						
Salary - Park & Rec Coordinator	48,415	52,350	69,284	73,094	76,018	78,254
Salary - Park & Rec Assistant	41,802	24,771	30,639	47,156	51,276	52,718
Salary - 50 Public Works Director	19,980	23,700	26,664	34,278	36,203	37,267
Salary - 51 Records Clerk	10,308	10,569	4,579	9,807	11,707	12,208
Salary - Second PW Clerk		10,055	12,613	12,760	13,484	14,000
Salary - 59 Maintenance	49,372	50,989	58,350	63,539	68,908	74,287
Salary - 60 Maintenance	59,788	60,834	60,353	22,474	53,705	60,750
Salary - 66 Seasonal (Zachary Salazar)		10,707				
Salary - 67 Seasonal (Kael Fuhrman)		5,529				
Overtime	6,194	14,245	12,910	18,244	8,926	14,000
Benefits - Park & Rec Coordinator	25,714	25,866	32,376	33,033	33,524	33,868
Benefits - Park & Rec Assistant	23,963	13,037	19,439	27,124	27,791	29,443
Benefits - 50 Public Works Director	7,514	7,592	8,638	8,866	9,723	10,419
Benefits - 51 Records Clerk	5,454	5,404	3,291	5,153	5,745	6,400
Benefits - Second PW Clerk	874	5,363	5,981	5,998	6,053	6,400
Benefits - 59 Maintenance	28,283	28,702	30,566	31,697	31,690	34,442
Benefits - 60 Maintenance	30,086	29,636	29,936	13,457	29,755	32,002
Benefits - 66 Seasonal (Zachary Salazar)		6,602				
Benefits - 67 Seasonal (Kael Fuhrman)		4,031				
Benefits - Miscellaneous	3,829		71	2,325	378	1,000
Overtime Benefits	1,264	2,812	2,488	3,401	1,570	2,500
Office & Operating Supplies	2,507	2,870	2,393	3,645	3,093	3,625
Safety Supplies	897	1,364	1,922	206	1,473	2,500
Uniforms	1,700	1,924	2,991	6,883	2,834	3,000
Boot & clothing allowance						2,000
Hosting softball /State tournament				20,469	19,539	3,600
Turf Tank						16,400
Fuel	7,933	11,050	9,306	11,055	14,892	13,000
Small Equipment - Office	731	296	1,847	1,937	1,060	1,500
Small Tools & Equip. - Shop	2,084	1,929	2,726	1,788	1,674	2,000
Misc. Prof. Services		272	7,852	6,257	7,899	8,000
Prof Services - Labor			0	54		
Prof Services - Engineering (Park)						
Telephone	1,165	1,850	1,737	3,191	2,927	2,500
Postage	15	75	656	186	97	200
Travel/Lodging/Meals/Mileage	883	2,287	1,071	2,523	3,870	2,500
Advertising	1,556	1,626	1,700	1,922	1,791	2,000
Ball Field Lighting (electricity)	9,882	9,740	24,804	14,718	18,441	15,000
Utilities - Shop Electricity	3,822	4,194	5,248	5,003	6,845	6,000
Utilities - Shop Natural Gas	2,128	2,939	3,632	3,066	3,333	3,900
Water/Sewer Use	1,768	1,366	1,222	1,518	2,003	1,500
Concessions Water/Sewer Usage	3,948	2,910	4,765	3,035	1,721	3,900
Office Equip. Rep. & Maint.	121	120	424	135	137	400
Shop Bldg Rep. & Maint.	4,595	12,673	9,551	23,786	7,992	16,000

**CITY OF OTHELLO
2026 Expenditure Budget
General Fund 001**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Vehicle/equip Rep. & Maint.	12,738	12,991	13,691	19,967	13,452	14,000
Radio System Rep. & Maint.		101	0	0		
Fees/Dues/Registration	139	1,088	706	5	468	1,175
Recreation Programs	6,826	13,414	339	3,643	2,873	5,400
City trips & Tours Travel expense	601	898				
Training	863	350		1,299	75	1,000
Miscellaneous Expenses	654	378	2,248	2,850	2,813	2,500
Prof. Svcs. - Boarddocs						
SEEK Grant from AWC (Salaries)		96,686	0			
SEEK Grant from AWC (Benefits)		8,268	0			
SEEK Grant from AWC (Gen Exp)		270,121	3,691			
Flag Football (Jr NBA in '24)	15,793	31,065	43,744	10,225	6,697	5,200
Soccer (Adult co-ed Softball 'in 24)	3,797	6,281	7,127	13,231	20,871	21,000
Jr NBA					7,155	9,200
Adult co-ed Softball					564	5,000
Little league		7,310	15,703	26,215	26,450	30,000
Hosted Baseball events	3,287	17,371	11,387	12,955	6,542	13,000
Total Recreation Services & Programs	453,272	918,601	590,660	614,175	656,035	716,958

RECREATIONAL POOL PROGRAM

Salaries - Lifeguards	68,364	85,388	108,149	0	10,906	54,000
Salary - Pool Manager	5,111	11,839	10,542	1,465	2,409	
Salary - Asst. Pool Manager	7,551	8,434	7,705	2,542	2,764	
Salary - Concessions/Admissions	17,153	21,273	11,167	28,301	27,090	
Salary - Event Instructors						
Overtime						
Benefits (fica, medicare, L&I, Unemp)	9,003	10,400	14,667	54		
Benefits - Pool Manager	764	1,791	1,139	169	305	
Benefits - Asst. Pool Mgr.	991	1,432	873	298	335	
Benefits - Concessions/Admissions	2,301	2,587	1,360	3,448	3,677	
Benefits - Overtime						
Office & Operating supplies	2,296	3,119	1,067	126	316	
Supplies - Safety	1,336	0	1,063	133		
Pool Supplies - Chemicals	22,755	25,920	47,108	8,567		
Staff Uniforms	2,343	1,797	4,472	2,236		
Concession Supplies	4,869	7,676	0	7,797		
Minor Equipment - pool programs	132		117	0		
Telephone - Pool	1,193	1,465	1,166	615		
Advertising	265	45	52	1,432		
Miscellaneous	1,831	1,875	664	441		
Training - Pool Staff	708	2,108	5,095	475		
Total Pool Program	148,965	187,149	216,406	58,100	47,802	54,000

PARKS DEPARTMENT-CONCESSIONS

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

PARKS DEPARTMENT-POOL FACILITIES

Pool Maintenance Supplies	1,101	2,557	4,878	2,504		0
Small Tools & Equipment	413	149	1,539	218		0
Electricity	10,824	9,404	14,550	3,952	4,089	0
Cascade Gas	4,922	8,349	10,898	252	234	0
Water & Sewer-PAY to W/S	30,144	14,802	19,016	1,455		
Pool EQ and Structure R&M	12,883	23,123	10,396	58		0
Pool Operating Permits & Fees	170	386	1,080	150	113	0
Annual Payment to Adams County	10,000	10,000	0	0		0
Total Pool Facilities	70,457	68,770	62,357	8,588	4,435	0

PARKS - FACILITIES

Operating Supplies	442	1,158	1,161	401	1,076	900
Safety Supplies	819	4,845	600	1,043	493	1,200
Grounds Maintenance Supplies	414	19,191	6,674	422	421	400
Parks Small Tools & Equipment	723	944	2,611	444	1,496	1,500
Parks Travel	65	0	0	0	0	100
Park Restroom Rentals	1,635	6,935	16,789	3,150	2,925	4,200
Electricity - Parks & Facilities	22,049	21,783	24,149	31,469	41,333	35,000
Irrigation Expenses	16,990	30,076	43,626	37,928	29,912	30,000
Parks Water Usage	20,796	21,260	21,552	22,192	21,094	25,000
Grounds Maintenance	8,249	13,009	14,755	19,279	22,544	16,000
Walk path / Sidewalk Improvements		217	430	0		0

**CITY OF OTHELLO
2026 Expenditure Budget
General Fund 001**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Park Equipment - Repairs & Maint	5,033	8,582	9,916	10,927	15,845	15,000
Park Structure Repair & Mtn.	11,263	15,267	18,319	17,045	21,294	20,000
Vandalism - Repair & Maint.	6,206	8,026	1,448	2,279	2,012	3,000
Vehicle Repair & Maintenance	609	1,074	9,339	10,800	4,604	12,000
Sprinkler System Maintenance	7,265	10,306	5,247	19,308	6,999	11,000
Tree Maintenance					16,061	50,000
Swimming pool consultant					83,671	
Miscellaneous	277	445	747	79	824	100
Parks Training\Education	528		80	1,995	1,000	1,000
Total Park Facilities	103,364	163,118	177,441	178,760	273,603	226,400
TOTAL PARK & REC OPER EXPENDITURES	792,367	1,349,928	1,057,993	859,624	981,875	997,358

PARK & REC CAPITAL EXPENDITURES

Gas tank at PW				20,000		
Pool - Repair		1,524		31,212		
Shed (ABI)		3,875				12,000
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		7,506		
Pickleball courts (4 @ Lions)		1,894		34,871		
Volleyball grass courts (4-6 @ Lions)		1,065		115		
Parking & fencing @ Taggares park						
Tractor						10,000
Scoreboard					30,268	
Kiosks (6)					22,800	
ABI laser						3,500
4-AED						8,000
Aerator						6,000
Trim Mower	5,005					
Life Jackets						
Total Capital Expenditures	5,005	103,236	165,045	93,704	53,068	39,500

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. Projct						
Trs-Out PW Alloc/Street Fund 101						
Total Interfund Transfers	0	0	0	0	0	0

GRAND TOTAL - PARKS & RECREATION	797,372	1,453,164	1,223,037	953,328	1,034,943	1,036,858
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PLANNING & BUILDING DEPARTMENT

PLANNING DEPARTMENT

Salary - City Planner (100%)	97,828	110,210	115,169	124,440	129,418	133,224
Salary - Secretary (50%)	15,659	21,587	26,877	31,101	33,282	34,398
Salary - Engineer						
Salary - Engineer Tech						
Benefits - City Planner (100%)	36,059	37,453	38,940	40,182	39,561	43,043
Benefits - Secretary (50%)	11,754	12,186	14,212	14,962	15,189	16,117
Benefits - Engineer						
Benefits - Engineer Tech						
Office & Operating Supplies	18	375	0		534	500
Small Equipment		41	0		32	200
Prof. Serv. - Planning	1,000	2,000	0	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	4,880					
Commerce - CLIHP Grant					49,000	0
Commerce - Economic Development Project			58,333			
Commerce - HAPI grant		7,430	1,230			
Comprehensive Plan update					16,253	30,000
Postage	7	412	209	68	154	200
Telephone	1,864	1,544	1,993	2,158	1,577	800
Travel/Lodging/Meals/Mileage	1,085	2,571	2,237	4,292	2,243	6,000
Advertising-Legals						
Planning Education\Conferences	995	695	1,342	558	558	1,500
Dues & Fees	1,024	768	868	870	943	950
Permit Tracks	16,230	16,230	16,230	16,230	16,230	17,500
Total Planning Department	188,404	213,502	277,640	236,862	304,973	287,432

**CITY OF OTHELLO
2026 Expenditure Budget
General Fund 001**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
BUILDING DEPARTMENT						
Salary - Building Official (0%)						
Salary - Secretary (50%)	15,660	21,587	26,877	31,101	33,282	34,398
Salary - Building Inspector	69,279	70,895	73,559	77,937	80,738	83,599
Benefits - Building Official (0%)						
Benefits - Secretary (50%)	11,741	12,166	14,191	14,941	15,166	16,117
Benefits - Building Inspector	30,591	30,548	31,752	32,421	32,309	34,792
Office & Operating supplies	821	236	0	0	8	500
Publications & Code Books		595	505	350	540	1,000
Fuel	95	1,164	1,106	445	477	1,300
Small Equip. Purchases	37					
Prof. Svcs - Engineering						
Prof. Svcs - Permit Center						
SAFEBUILT - School Charges						
SAFEBUILT - Other City Charges						
Postage	188	238	358	379	248	400
Dues & Fees	215	470	340	464	604	625
Building Education\Conferences	1,128	1,200	1,255	1,710	1,342	2,000
Truck for Building Inspector	35,423					
Total Building Department	165,178	139,100	149,944	159,747	164,713	174,731
GRAND TOTAL - PLAN & BLDG DEPARTMENT	353,582	352,602	427,584	396,608	469,686	462,162
LIBRARY						
OPERATING EXPENSES						
MCL Payment (Revs from ACLD)						
Bldg. Repair & Maintenance	318	838	3,371	486	272	2,000
Library Roof						
Operating Total	318	838	3,371	486	272	2,000
LIBRARY EXPENDITURES TOTAL	318	838	3,371	486	272	2,000
Payroll Clearing	(2,031)	3,477				
Payroll Liabilities			396	(2,407)	344	
TOTAL GENERAL FUND OPER EXPENDITURES	5,540,065	6,323,959	6,697,140	7,268,680	7,872,264	9,547,776
TOTAL GEN FUND NON-OPER EXPENDITURES	775,025	161,387	867,701	575,304	292,376	588,520
GRAND TOTAL GENERAL FUND	6,315,090	6,485,346	7,564,842	7,843,984	8,164,640	10,136,296

**CITY OF OTHELLO
2026 Revenue Budget
STREET FUND 101**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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STREET FUND REVENUES

BEGINNING FUND BALANCE	854,194	1,004,285	1,075,836	1,084,509	810,948	557,575
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TAXES

Local Retail Sales Tax (50% split with Gen)	1,027,716	999,104	1,024,171	1,060,287	1,058,544	1,085,000
Property Tax						
Total Taxes	1,027,716	999,104	1,024,171	1,060,287	1,058,544	1,085,000

LICENSES & PERMITS

Right-of-Way Usage Permits	3,564	2,200	3,220	1,590	1,810	2,000
Curb Cutting Permits						
Total Licenses & Permits	3,564	2,200	3,220	1,590	1,810	2,000

INTERGOVERNMENTAL

WSDOT Walk/bike Path Loop						
HAWK Main Street Safety Project	527,084	152,724	4,488			
Disaster Grants - Public Assistance						
Safe Routes To School programs (WaDOT) Ash		686,628	59,735			
Safe routes to School (WaDOT) Scootney & 14th		10,684	282,691	36,102		
WSDOT - SR-26 Community Trail - SWCC						910,000
QUADCO - Local Road Safety Plan Update				26,034	22,532	0
Transportation Improvement Board (14th)						
TIB 1st (26-Spruce)						
TIB 1st (proj combined above)						
TIB LED St light conversion						
Multimodal Transportation	11,410	11,492	11,582	11,544	11,565	11,366
M.V. Fuel Tax - City Streets	151,949	153,754	155,030	149,290	145,074	156,672
M.V. Appropriations (ESSB 5987)	9,984	10,055	10,135	10,101	10,120	10,002
Road Tax - Lieu of Property Tax						
Adams Co Trans Project	94,135	103,593	0	193,724	102,268	90,000
Safe Routes to school programs (OSD) (Ash)						
Reimbursement						
Total Intergovernmental	794,562	1,128,930	523,662	426,796	291,558	1,178,041

Charges for Services

Plan Review Fee						
Latecomers / Mitigation pmts	1,016	-	-	-	-	-
Total Charges For Services	1,016	-	-	-	-	-

MISCELLANEOUS:

Investment Interest	871	7,585	40,182	44,189	32,996	35,000
Street Rep/Water & Sewer						
Insurance Claims			12,033	20,400		
Other Misc. Street Rev	26		533	4,274	178	500
Sale of Equip/Salvage			59,719		19,932	
Prior Year(s) Corrections						
Total Miscellaneous	897	7,585	112,468	68,863	53,106	35,500

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

**CITY OF OTHELLO
2026 Revenue Budget
STREET FUND 101**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
TRANSFERS BETWEEN FUNDS:						
Trs-In Fund 135/Beautification lighting proj						
TRS - Street Reserves (1 Truck)						
TRS - Fund 140 Util Tax - Service Trk.						
TRS - Fund 140 Util Tax - St projects						
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)					48,000	10,000
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	-	-	-	-	48,000	10,000
TOTAL STREET REVENUES	1,827,755	2,137,819	1,663,520	1,557,536	1,453,018	2,310,541
TOTAL AVAILABLE REVENUES	2,681,949	3,142,104	2,739,356	2,642,045	2,263,966	2,868,116

**CITY OF OTHELLO
2026 Expenditure Budget
STREET FUND 101**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
<i>STREET FUND EXPENDITURES</i>						
ROAD & STREET						
Supplies - Patching	2,445		2,550	4,323	2,178	5,500
Asphalt / Crack / Chip Sealing	-	71,282	21,600	34,424	6,374	25,000
Street Repairs	14	3,465	5,581	4,382	1,057	5,000
STORM DRAINS						
Storm Drains Repair & Maintenance	1,326	832	228	1,374	8,513	8,000
SIDEWALKS						
Sidewalk Repair & Maint	4,003	2,067	3,380	8,605	10,901	15,000
Curb and Gutter Repair & Maint	8,602	-	9,899	415	5,489	15,000
STREET LIGHTS ELECTRICITY						
	95,208	61,036	104,647	114,851	142,102	150,000
TRAFFIC CONTROL						
Paint & Stripping Supplies	2,668	4,395	41	20,633	194	30,000
Traffic Signal Repair Supplies	1,294	965	1,834	8,543	1,913	3,500
Traffic Control Signs	11,874	5,422	9,250	3,690	12,256	9,000
Street Beautification						
Traffic Lights Repair & Maintenance	1,257	5,393	1,832	10,543	29,413	20,000
SNOW & ICE CONTROL						
Sand, Salt, Chemicals	10,550	2,380	10,522	10,982	1,190	11,000
STREET CLEANING						
Sweeper Maintenance		852	4,227	416	7,333	11,000
ROADSIDE						
Road side maintenance (Weed, debris, beautification)	13,145	22,595	6,619	11,130	58,776	10,000
Street Operations Total	152,387	180,685	182,210	234,311	287,689	318,000
STREET ADMINISTRATION						
Office & Operating Supplies	2,342	1,896	2,344	2,997	2,195	3,500
Grant Writer - Professional services (1/4)	18,694	13,883	13,835	15,218	17,137	15,000
Admin & Overhead - Professional Services						
State Audit						
Postage	197	52	64	17	32	300
Travel/Lodging/Meals/Mileage	107	63	-	1,898	1,030	1,000
Advertising - Legal Publications	1,690	439	1,850	1,114	359	1,000
Streets Training & Education		-	485	1,000	1,488	1,000
Street Administration Total	23,031	16,333	18,579	22,244	22,241	21,800
TOTAL STREET OPER. EXPENDITURES	152,387	180,685	182,210	234,311	287,689	318,000
TOTAL STREET NON-OPER. EXPENDITURES	23,031	16,333	18,579	22,244	22,241	21,800
TOTAL STREET EXPENDITURES	175,418	197,018	200,789	256,555	309,930	339,800
SALARIES						
Salary - 50 Public Works Director	19,980	23,700	26,664	34,278	36,203	37,267
Salary - 51 Records Clerk	10,308	10,569	4,579	9,807	11,706	12,208
Salary - 52 Maintenance	49,390	50,935	57,579	69,030	82,724	89,388
Salary - Second PW Clerk		10,055	12,613	12,760	13,484	14,000
Salary - 54 Maintenance	49,671	51,162	50,101	50,451	60,127	67,259
Salary - 55 Maintenance						
Salary - 56 Maintenance						
Salary - 57 Maintenance						
Salary - 58 Maintenance						
Salary - 59 Maintenance						
Salary - 60 Maintenance						
Salary - 62 Seasonal	13,896	32,565	11,817	11,201	10,506	30,000
Salary - 63 Seasonal	21,711	38,633	6,823	7,074	9,405	30,000
Salary - 64 Seasonal	34,474	37,067	-	16,353	15,727	30,000
Salary - 65 Seasonal	12,160	17,155	13,932			-
Salary - 61 Maintenance						
Salary - Grant Administrator	19,315	17,319	19,986	20,536	18,366	22,573
Salary - IT Specialist		4,285	6,150	4,101	6,084	6,644

**CITY OF OTHELLO
2026 Expenditure Budget
STREET FUND 101**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Salary - Engineer						
Salary - Engineer Tech						
Overtime	6,583	9,302	11,936	11,288	8,977	8,000
Benefits - Miscellaneous	462	1,869	9,084	8,076	4,972	10,000
Benefits - 50 Public Works Director	7,741	7,627	8,844	8,867	9,722	10,419
Benefits - 51 Records Clerk	5,454	5,404	3,290	5,153	5,745	6,400
Benefits - 52 Maintenance	28,341	28,294	28,741	32,528	34,110	37,164
Benefits - Second PW Clerk		5,398	5,981	5,998	6,053	6,400
Benefits - 54 Maintenance	28,149	28,230	24,219	27,327	31,032	33,176
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	8,865	21,158	1,424	1,588	1,428	1,800
Benefits - 63 Seasonal	13,362	23,786	851	856	1,225	1,800
Benefits - 64 Seasonal	23,681	23,545	-	2,264	2,141	1,800
Benefits - 65 Seasonal	6,867	10,880	1,672			-
Benefits - 61 Maintenance		518				
Benefits - Grant Administrator	8,011	7,133	8,185	8,250	7,770	8,932
Benefits - IT Specialist		2,241	2,900	1,554	2,728	2,963
Benefits - Engineer						
Benefits - Engineer Tech						
Overtime Benefits	170	1,829	2,268	2,059	1,389	2,500
Office Supplies	1,333	1,314	1,400	624	1,268	1,300
Shop Operating Supplies	12,287	9,127	8,175	4,779	4,144	4,000
Equipment Maintenance Supplies						
Safety Supplies	571	2,547	1,796	733	914	1,000
Uniforms	1,706	2,046	3,582	7,661	3,563	1,700
Boot & clothing allowance						2,000
Fuel	7,868	11,083	9,451	12,424	11,294	11,500
Small Equipment - Office	680	3,542	7,458	2,409	47	2,500
Small Tools & Equip. - Shop	5,404	4,244	58,415	4,475	3,528	3,500
Prof. Services	440	20	19,501	6,110	20	7,500
Prof. Services - Labor				202		-
Prof. Services - Engring	3,528		-	-		10,000
QUADCO - Local Road Safety Plan Update				35,765	9,031	-
WCIA - Auto				2,429	2,975	5,405
WCIA - Liability			12,700	17,726	20,787	20,927
WCIA - Property			1,969	2,782	2,966	2,816
Security support contract						4,000
Telephone	2,390	2,277	2,753	4,407	5,452	3,000
Travel/Lodging/Meals/Mileage	149	88	284	60	157	600
PW Advertising			372	993		900
Utilities - Shop Electricity	3,822	4,194	5,248	6,318	8,926	9,000
Utilities - Shop Natural Gas	2,128	2,939	3,632	3,066	3,248	3,400
Water/Sewer Use	1,768	1,366	1,222	1,518	2,003	1,500
Office Equip. Rep. & Maint.	655	120	805	-	8	500
Shop Bldg Rep. & Maint.	6,537	11,759	11,646	13,568	13,612	12,500
Vehicle/equip Rep. & Maint.	15,090	9,007	16,179	19,707	16,225	16,000
Radio System Rep. & Maint.	-	101				
Fees/Dues/Registrations	325	750	385	750	725	500
Miscellaneous Expenses	314	281	686	587	550	600
Contracted Labor - Coyote Ridge						
Prof. Svcs. - Boarddocs	584	584	584	584	1,848	2,000
Central Services - Salary	64,521	61,841	66,359	71,693	80,418	
Central Services - Benefits	20,878	18,838	19,860	20,483	21,652	
Central Services -Office & Operating Supplies	3,314	3,094	4,600	3,281	3,942	
Central Services - Professional Services	39,343	37,961	39,667	46,265	46,720	
PUBLIC WORKS EXPENDITURES						
Total PW Operations	564,425	660,595	618,369	642,797	647,647	599,341
Engineering						
Salary - Engineer	52,020	53,876	56,301	53,568		-
Salary - Engineer Tech	37,682	32,115	32,878	35,747	38,189	44,100
Salary - Engineer Tech 2nd				4,102	28,085	29,100

**CITY OF OTHELLO
2026 Expenditure Budget
STREET FUND 101**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Benefits - Engineer	16,870	16,735	17,377	15,331		-
Benefits - Engineer Tech	14,146	12,266	13,233	13,669	13,751	14,931
Benefits - Engineer Tech 2nd				1,964	12,240	12,855
Office & Operating supplies	13,617	2,022	916	5,691	666	2,500
Fuel	182	391	444	1,411		
Small Equipment	1,151	939	77	15,694	361	350
Travel/Lodging/Meals/Mileage		128	221	1,310	688	1,400
Subscriptions					7,567	8,000
Education\Conferences	567	512	1,295	1,353	1,200	1,200
Dues & Fees		-	-	50	-	2,200
Total Engineering	136,235	118,983	122,741	149,888	102,746	116,636
TOTAL OPERATIONS	700,660	779,578	741,111	792,685	750,393	715,977
Property Purchase						
New Network Switch						
Compute support contract			0	0		3,600
Domain Controller						
City Hall Routing Network-RE-IP		5,762				
Network support contract (see above)						
New phone system				0		
Server Room	6,972	298				
Exchange Migration into the cloud						
PC 365 Lic						
Daihatsu truck				29,312		
Tilt deck trailer	2,886	2,878	-	14,054		
Loader		58,434		73,333		
Service Truck		27,232	31,381	50,311	54,120	
Beautification Committee						
Chip Seal/Seal Coat			110,911	154,418		
Pavement Surface Condition Rating						
Camera System (/5)						
UPS network infrastructure						
GPS equipment					11,097	
ADA review						
Property Development						
14th Ave proj Sewer loan rpmt						
Crack seal		146,177		157,827		
Stop solution at 14 & Scootney				-		
Traffic signal repair supplies					6,500	
Engineering to PW			16,185	19,232		
Flatbed 1.5 ton (450 class)			23,000	-		120,000
Salt hopper						13,000
Service body truck						90,000
Gas tanks at PW				20,000		
Steel Lean-2 on West of PW Bldg				-		
Forklift/Telehandler		3,267	64,909			11,800
Tractor		1,898	203			10,000
Police parking & alley resurface		1,065			11,492	35,000
Taggares parking gravel (along Cunningham)			47,614			3,579
SR 24 Industrial Area						
Safe Routes to school (Scooteny & 14th)		10,900	264,540	11,405		
HAWK Main Street Safety Project	629,825		-			
WSDOT - SR-26 Community Trail - SWCC						910,000
Safe Routes to school programs (Ash st)	9,046	675,285	-			
CAPITAL EXPENDITURES						
Capital Expenditures Total	648,729	933,196	558,744	529,893	83,209	1,196,979
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			-			158,687
PWTF - Broadway Reconstruction	30,087	29,941	29,795	29,649	29,503	29,357
Gen'l Fund - Computer Services						
PWTF - SR 24 Industrial Area						
Main Street Reconstruction Bonds	122,772	126,535	124,410	122,175	124,546	271,771
Transfer Total	152,859	156,476	154,205	251,823	154,049	459,814
TOTAL PUBLIC WORKS EXPENDITURES	1,502,247	1,869,250	1,454,059	1,574,402	987,651	2,372,770
GRAND TOTAL STREETS	1,677,665	2,066,268	1,654,848	1,830,957	1,297,581	2,712,570

CITY OF OTHELLO
2026 Expenditure Budget
STREET FUND 101

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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CITY OF OTHELLO
2026 Revenue & Expenditures
FUND 195 - Transportation Improvement Fund

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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REVENUES

Beginning Fund Balance	319,469	81,268	418,202	193,412	147,980	81,746
Transportation Benefit District Tax	483,592	470,094	481,877	498,401	498,094	495,000
TIB (Lee Rd Reconstruction Project)						
Stop sign study (Quadco)	8,658					
Investment Interest		1,829	7,584	6,167	5,032	3,800
Misc Rev		38,466				
Received from closed TBD 695						
TOTAL REVENUES	811,720	591,657	907,664	697,980	651,105	580,546

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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EXPENDITURES

Professional services - Audit						
Professional services - Insurance						
Capital project engineering						
TIB - Lee Rd Engineering						
Crack seal						290,000
Chip seal / Seal coat			564,252	400,000		290,000
Capital project construction	578,550	23,455				
TIB - Lee Rd Construction						
Olympia (Sandhill)						
Columbia (Sagestone 8)						
Stop sign study (Quadco)	1,901					
Main St Bond (pmt assistance)	150,000	150,000	150,000	150,000	150,000	-
TIB N Broadway reconstruction proj						
Safe Routes to school (Scootney & 14th)						
TOTAL EXPENDITURES	730,451	173,455	714,252	550,000	150,000	580,000
ENDING FUND BALANCE	81,268	418,202	193,412	147,980	501,105	546

**CITY OF OTHELLO
2026 Revenue
ARPA 119 (AMERICAN RESCUE PLAN ACT)**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
REVENUE						
Beginning Fund Balance	-	1,129,611	1,912,953	376,194	116,437	-
ARPA Funds	1,171,611	1,171,610				
RCO Grant - Mower 5910 (\$160K/Grant \$75K+Match \$85K)				100,000		
Investment Interest		15,550	59,299	11,588	238	-
Assessment Interest						
Assessment Principal						
Prior Year(s) Corrections						
Revenues	1,171,611	1,187,160	59,299	111,588	238	-
Total Revenue & Beginning Fund Balance	1,171,611	2,316,771	1,972,252	487,782	116,675	-

**CITY OF OTHELLO
2026 Expenditures
ARPA 119 (AMERICAN RESCUE PLAN ACT)**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
EXPENDITURES						
Othello Holiday Committee	12,000					
CH HVAC			119,184	33,752		
Gang Intervention/Mentoring		15,000	12,500	30,000	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	1,267		
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			
Media Equipment						
Sports Equipment						
Lions park sound system			8,843			
Musco sports lighting for Lions Park			4,328			
Volleyball grass courts (4-6 @ Lions)						
ABI (brush ball fields)				54,989		
Security Cameras (all facilities)		166,138	294,971			
Surveillance Cameras at Lions Park (PD)		14,638				
Trs to 001 for PD Vehicle				93,218		
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		
Trs to Gen fund for Fire services					86,675	
Total Expenditures	42,000	403,819	1,596,058	371,345	116,675	-
Ending Fund Balance	1,129,611	1,912,953	376,194	116,437	-	-

**CITY OF OTHELLO
2026 Revenue
TOURISM FUND 114**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
REVENUE						
Beginning Fund Balance	46,966	63,454	63,424	70,489	63,489	34,989
Hotel/Motel Tax	66,146	69,283	72,423	80,789	54,706	72,000
Interest Revenues	142	344	1,017	1,385	2,075	1,400
Prior Year(s) Corrections						
Total Revenue	66,288	69,627	73,440	82,174	56,780	73,400
Total Revenue & Beginning Fund Balance	113,255	133,081	136,863	152,664	120,269	108,389

**CITY OF OTHELLO
2026 Expenditures
TOURISM FUND 114**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
EXPENDITURES						
Othello Community Museum	900		-	981	1,800	1,500
Othello Holiday Committee	3,000	4,100	4,686	10,000	11,500	10,000
Chamber of Commerce	11,800	12,900	13,486	16,500	16,500	10,600
Old Hotel	5,300	6,400	-	6,500	8,000	6,312
Rodeo	7,900	9,000	9,586	15,500	17,000	10,600
All City Car Classic	2,300	3,400	2,836	3,500	3,500	2,500
Othello Fair Association	5,300	6,400	6,986	11,500	12,500	10,600
Sandhill Crane Festival	8,200	9,300	9,886	11,000	12,000	10,600
Caboose Project						
Coulee Corridor Project	1,100	1,957	1,536	694	1,414	
Othello Mexican Soccer						
Latino State Championship	2,500	3,600	4,186			
Othello Barracudas Swim Team						
Distinguished Young Women						
Othello Rod & Gun Club	1,500	2,600	3,186	3,000	3,600	2,500
Christmas firework display		10,000	10,000	10,000	12,000	12,000
Multicultural Association Service (MAS)						1,177
Total Expenditures	49,800	69,657	66,374	89,175	99,814	78,389
Ending Fund Balance	63,455	63,424	70,489	63,489	20,455	30,000

**CITY OF OTHELLO
2026 Revenue
REAL ESTATE EXCISE TAX FUND 335**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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REVENUE

Beginning Fund Balance	101,821	230,334	324,956	207,680	60,200	87,221
1/4% Local R.E Excise Tax	138,835	111,522	116,420	109,861	119,742	120,000
Investment Interest	91	195	1,467	5,472	584	700
Other (Park Plane)						
Revenues	138,926	111,718	117,887	115,333	120,326	120,700
Total Revenue & Beginning Fund Balance	240,747	342,052	442,843	323,013	180,526	207,921

**CITY OF OTHELLO
2026 Expenditures
REAL ESTATE EXCISE TAX FUND 335**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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EXPENDITURES

Repair & Maintenance (Park Plane)						
CH Remodel	10,412	17,096	1,459			
Animal control bldg (additional)						100,000
Library Electrical upgrade						
Camera system	-					
Parking and Fencing at Taggares park			205,506		2,195	
Picnic Shelters (Replae 2 @ Lions + 1 Taggares)			-	360	60,000	
Picnic tables (10)			8,339		6,810	
Pioneer bathroom repair			19,858	31,635		10,000
Shelters (Lions/one large)					3,918	
Rebuild of power for shelter (Lions)				70,855		
Central restrooms remodel (Lions)				69,962	(5,521)	
Taggares barricade						1,500
Taggares parking gravel (along Cunningham)						96,421
St lighting Beautification Project						
Strt - Beautification lighting proj						
TRS - Waterline Improvement Project						
TRS to 103 Pk & rec for Park Bathroom						
Gen'l Fund - Park Equip & Renovation						
TRS - To Gen for Animal Control Bldg				90,000		
TRS - Street (Scootney/Overlay)						
TRS - 106 Fire Truck Purchase						
Total Expenditures	10,412	17,096	235,163	262,813	67,403	207,921
Ending Fund Balance	230,335	324,956	207,680	60,200	113,123	-

**CITY OF OTHELLO
2026 Revenue
COMPLETE STREETS PROJECT FUND 310**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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REVENUES

Beginning Fund Balance	-		402,090	230,887	341,413	-
Complete Streets Project		400,000				
Adams County Main St. Reimb.						
Investment Interest		2,090	10,568	11,043	2,633	-
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	111,043	2,633	-
Interest Earnings						
Interest	-	-	-	-	-	-
Total Revenue	-	402,090	10,568	111,043	2,633	-
Total Revenue & Beginning Fund Balance	-	402,090	412,658	341,930	344,046	-

**CITY OF OTHELLO
2026 Expenditures
COMPLETE STREETS PROJECT FUND 310**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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EXPENDITURES

Debt Issue Costs						
Engineering						
Engineering-Adams County						
Construction-Street/Drainage						
Construction-Olympia Avenue						
Construction-Alleys						
Construction-Water Mains						
Lions Park - Walk Path						
Traffic Control Devices						
Complete Streets Project			181,771	517	344,046	
Lions Park - Parking Lot Exten.						
Construction-Beautification						
Change Order #4						
Retainage						
TRS out - to 101						
Total Expenditures	-	-	181,771	517	344,046	-
Ending Fund Balance	-	402,090	230,887	341,413	-	-

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**CITY OF OTHELLO
2026 Revenues & Expenditures
PWTF BROADWAY 2006 DEBT SERVICE FUND 220**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
REVENUES						
BEGINNING BALANCE	-	-	-	-	-	-
Interest Revenue						
TRS-Strt\1989 PWTF Loan						
TRS-Strt\2000 PWTF Loan	30,087	29,941	29,795	29,649	29,503	29,357
TOTAL REVENUES -PWTF BRDWY	30,087	29,941	29,795	29,649	29,503	29,357
EXPENDITURES						
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	29,210
2006 PWTF Int Payment	876	730	584	438	292	146
TOTAL 2006 Broadway PWTF Loan	30,087	29,941	29,795	29,649	29,503	29,357
TOTAL EXPENDITURES - PWTF BRDWY	30,087	29,941	29,795	29,649	29,503	29,357
ENDING FUND BALANCE	-	-	0	-	-	-

**CITY OF OTHELLO
2026 Revenues & Expenditures
2010 Bond - Main Street Construction Project Fund 225**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
REVENUES						
BEGINNING BALANCE	-	-	-	-	-	-
Interest Revenue						
Refunding Long-term Debt Issued						
Trs-In/Utility Tax Fund 140						
Trs in from TBD	150,000	150,000	150,000	150,000	150,000	-
TRS-in Street Fund 101	122,772	126,535	124,410	122,175	124,546	271,771
TOTAL REVENUES - MAIN STREET	272,772	276,535	274,410	272,175	274,546	271,771
EXPENDITURES						
G.O. Bond Principal Pmt	200,000	210,000	215,000	220,000	230,000	235,000
G.O. Bond Interest Pmt	72,302	66,065	58,860	51,625	44,199	36,271
Administrative Fees	470	470	550	550	348	500
Advanced Refunding Escrow - Debt Service Principal						
TOTAL	272,772	276,535	274,410	272,175	274,546	271,771
TOTAL EXPENDITURES - MAIN STREET	272,772	276,535	274,410	272,175	274,546	271,771
ENDING FUND BALANCE	-	-	-	-	-	-

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**CITY OF OTHELLO
2026 Revenue Budget
WATER FUND 401**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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WATER DEPARTMENT REVENUES

Beginning Fund Balance	761,964	186,836	1,699,946	1,844,954	2,169,083	666,491
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GRANT REVENUE

Receive RD loan for Well 3						
CDBG Grant - Rehab Well #6						
CDBG - 3.5 MG Standpipe Reservoir	37,500					
Comm - Water Conservation System						499,550
DoH - Water Supply study						
DoH - Wtr System Consolidation Studies (8)						
DoH DWSRF Loan - 3.5 MG Standpipe Reservoir	1,951,932					
DOE - ASR Pilot Testing (2)	272,262	335,805	55,535	48,103	604	
DOE - Truman Property Soil & Groundwater Sampling	35,218					
TIB 1st (26-Spruce)						
CERB - Planning Grant						
Commerce Approp - Well #10 Drilling & Pump Station			535,103			
Commerce Leg approp for ASR Phase 2	102,467	296,733	16,056	680		
Comm - Othello Regional Water Plan - Pre Design				126,765	186,037	72,875
Othello Water Supply Project - Design WTP						388,000
DOH Appropriation - Well #10 Drilling & Pump Station	779,887					
Total Grant Revenue	3,179,266	632,538	606,694	175,548	186,641	960,425

WATER SALES

Water Sales	3,788,030	3,651,971	3,883,276	4,129,521	4,096,741	4,236,061
Other Sales			1,000	2,147		1,000
Tank Water						
Water Connection Fees	33,752	26,164	21,531	30,944	14,450	20,000
Gen Facility Charges	73,180	49,200	47,740	59,810	30,000	45,000
Latecomers Agmt. Chgs.						
Misc Water Operations		6,026	4,557	2,865	2,863	3,000
City Water Usage	42,013	45,572	49,504	34,672	29,538	34,000
Miscellaneous Fines & Penalties	4,738	33,215	33,090	34,080	32,686	34,000
Total Charges for Services	3,941,713	3,812,148	4,040,697	4,294,039	4,206,278	4,373,061

MISCELLANEOUS REVENUES

Investment Interest	1,293	6,473	51,659	73,158	87,472	45,000
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	1,195	12,148	1,000
Interfund loan from Sewer Reserve (Interim for Well #3)						
Insurance Recoveries						
Prior Year(s) Corrections						
Total Miscellaneous Revenues	2,107	11,724	54,280	74,353	99,620	46,000

OTHER REVENUES

Trs-In/Fund 001 Hydrant Costs	14,670	14,670	14,670	14,670	14,253	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 Property Acquisition					4,316,105	
Trs -In/Fund 107 water line improvements/overlays						
Trs -In/Fund 107 VFD						
Total Transfers	14,670	14,670	14,670	14,670	4,330,358	14,670
Total New Water Revenues	7,137,755	4,471,080	4,716,342	4,558,610	8,822,898	5,394,156
TOTAL AVAILABLE FUNDS	7,899,719	4,657,916	6,416,287	6,403,564	10,991,981	6,060,647

**CITY OF OTHELLO
2026 Revenue Budget
WATER FUND 401**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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**CITY OF OTHELLO
2026 Expenditure Budget
WATER FUND 401**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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WATER DEPARTMENT EXPENDITURES

WATER ADMINISTRATION

WCIA - Auto				\$ 4,091	\$ 5,011	\$ 5,724
WCIA - Liability			\$ 17,403	\$ 29,543	\$ 34,645	\$ 34,879
WCIA - Property			\$ 33,140	\$ 68,856	\$ 73,405	\$ 69,910
Salary - 50 Public Works Director	\$ 29,970	\$ 35,551	\$ 39,995	\$ 51,417	\$ 54,304	\$ 55,901
Salary - 51 Records Clerk	\$ 15,462	\$ 15,854	\$ 6,869	\$ 14,710	\$ 17,560	\$ 18,312
Salary - 53 Maintenance	\$ 67,168	\$ 66,108	\$ 71,136	\$ 74,539	\$ 58,583	\$ 72,652
Salary - 56 Maintenance	\$ 65,897	\$ 53,064	\$ 78,934	\$ 86,690	\$ 72,635	\$ 91,788
Salary - 61 Maintenance	\$ 63,901	\$ 64,677	\$ 81,645	\$ 88,281	\$ 82,029	\$ 89,388
Salary - Second PW Clerk		\$ 15,083	\$ 18,920	\$ 19,140	\$ 20,226	\$ 21,000
Salary - Maintenance			\$ 57,121	\$ 73,132	\$ 75,760	\$ 78,506
Salary - Utility Billing Clerk (1/3)	\$ 20,776	\$ 21,192	\$ 21,900	\$ 23,388	\$ 24,298	\$ 25,022
Salary - Trisha T (1/3)	\$ 12,052	\$ 12,221	\$ 12,900	\$ 13,709	\$ 14,220	\$ 14,638
Salary - Grant Administrator	\$ 19,315	\$ 17,319	\$ 19,986	\$ 20,536	18,366	22,573
Salary - IT Specialist		\$ 4,286	\$ 6,150	\$ 4,101	6,084	6,644
Salary - Engineer						
Salary - Records Scanner						
Overtime	\$ 8,379	\$ 10,063	\$ 20,027	\$ 12,899	\$ 11,290	\$ 20,000
Benefits - Miscellaneous		\$ 1,080	\$ 53		\$ 368	\$ -
Benefits - 50 Public Works Director	\$ 11,195	\$ 11,301	\$ 13,141	\$ 13,300	\$ 14,584	\$ 15,629
Benefits - 51 Records Clerk	\$ 8,104	\$ 8,107	\$ 4,986	\$ 7,730	\$ 8,617	\$ 9,600
Benefits - 53 Maintenance	\$ 31,736	\$ 30,611	\$ 33,418	\$ 28,150	\$ 30,169	\$ 34,442
Benefits - 56 Maintenance	\$ 31,732	\$ 28,376	\$ 34,611	\$ 35,444	\$ 32,760	\$ 37,597
Benefits - 61 Maintenance	\$ 30,398	\$ 30,627	\$ 34,599	\$ 35,639	\$ 33,673	\$ 37,164
Benefits - Second PW Clerk		\$ 8,045	\$ 8,971	\$ 8,997	\$ 9,080	\$ 9,600
Benefits - Maintenance			\$ 25,177	\$ 32,570	\$ 33,329	\$ 35,203
Benefits - Utility Billing Clerk (1/3)	\$ 10,143	\$ 10,114	\$ 10,591	\$ 10,958	\$ 11,048	\$ 12,500
Benefits - Trisha T (1/3)	\$ 8,025	\$ 8,029	\$ 8,430	\$ 8,611	\$ 8,741	\$ 9,299
Benefits - Grant Administrator	\$ 8,010	\$ 7,133	\$ 8,185	\$ 8,249	\$ 7,770	\$ 8,932
Benefits - IT Specialist		\$ 2,240	\$ 2,899	\$ 1,554	2,728	2,963
Benefits - Engineer						
Benefits - Records Scanner						
Overtime Benefits	\$ 1,691	\$ 1,944	\$ 3,735	\$ 2,349	\$ 1,898	\$ 3,000
Office & Operating Supplies	\$ 10,853	\$ 15,779	\$ 12,789	\$ 15,213	\$ 11,224	\$ 16,000
Safety Supplies	\$ 1,259	\$ 2,225	\$ 3,075	\$ 2,756	\$ 2,428	\$ 5,000
Uniforms	\$ 1,706	\$ 2,010	\$ 2,764	\$ 6,984	\$ 3,316	\$ 3,500
Boot & clothing allowance						\$ 4,000
Fuel	\$ 7,559	\$ 11,050	\$ 9,892	\$ 15,431	\$ 15,783	\$ 16,050
Small Tools & Equipment	\$ 2,983	\$ 2,968	\$ 2,392	\$ 3,480	\$ 3,568	\$ 3,500
Small Equipment - Office	\$ 132	\$ 2,892	\$ 1,730	\$ -	\$ 252	\$ 3,500
Small Tools & Equip. - Shop	\$ 1,542	\$ 674	\$ 25,731	\$ 3,517	\$ 1,918	\$ 3,500
Grant Writer - Professional services	\$ 18,694	\$ 13,883	\$ 12,517	\$ 3,744	\$ 16,606	\$ 15,000
Prof. Services	\$ 6,441	\$ 5,805	\$ 33,889	\$ 49,709	\$ 41,500	\$ 50,000
Prof. Services - Wtr System Plan update			\$ 2,906	\$ 66,456	\$ 134,296	
On-Line Payment Costs	\$ 8,791	\$ 9,199	\$ 10,651	\$ 10,663	\$ 13,793	\$ 9,350
Prof. Services - Engring	\$ 2,290	\$ 17,324	\$ 12,533	\$ 23,919	\$ 15,990	\$ 20,000
Security support contract						\$ 4,000
Water Utilities - Professional Services - PW						
Central Services - Professional Services - G						
Postage	\$ 5,032	\$ 5,158	\$ 6,598	\$ 9,313	\$ 8,240	\$ 9,200
Telephone	\$ 2,550	\$ 2,277	\$ 2,753	\$ 3,876	\$ 3,811	\$ 3,700
Water Travel	\$ 403	\$ 237	\$ 432	\$ 4,080	\$ 1,605	\$ 3,000
Water Utility Tax 10%	\$ 389,497	\$ 373,230	\$ 395,810	\$ 422,528	\$ 414,406	\$ 437,306
Advertising - Legal Notices	\$ 73	\$ 470	\$ 622	\$ 225	\$ 128	\$ 1,000
Water Revenue Tax	\$ 186,988	\$ 178,635	\$ 189,846	\$ 202,660	\$ 200,084	\$ 190,000
Utilities - Shop Electricity	\$ 3,822	\$ 4,194	\$ 5,248	\$ 5,661	\$ 6,845	\$ 7,000
Utilities - Shop Natural Gas	\$ 2,128	\$ 2,939	\$ 3,632	\$ 3,066	\$ 3,163	\$ 4,400
Water/Sewer Use	\$ 1,768	\$ 1,366	\$ 1,222	\$ 1,518	\$ 2,003	\$ 1,300
Office Equip. Rep. & Maint.	\$ 217	\$ 120	\$ 1,915	\$ 79	\$ 500	\$ 500
Shop Bldg Rep. & Maint.	2,775	10,161	11,702	21,693	18,071	16,000
Vehicle/Equip Rep. & Maint.	\$ 13,486	\$ 12,382	\$ 15,185	\$ 16,965	\$ 15,765	\$ 16,000
Radio System Rep. & Maint.		\$ 912	\$ -			
Professional Services			\$ 1,567			
Mailing Mach. Maint. Contract			\$ 41			
Miscellaneous Expenses	\$ 5,756		\$ -			
Organizational Dues	\$ 600	\$ 350	\$ 525	\$ 1,385	\$ 250	\$ 2,000
Prof. Serv. - Boarddocs	\$ 584	\$ 584	\$ 584	\$ 584	\$ 1,848	\$ 2,000
Col Basin Dev League - Membership	\$ 600	\$ 600	\$ 600	\$ 600	\$ -	\$ 600
Col Basin Dev League - Contribution	\$ 6,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 10,000

**CITY OF OTHELLO
2026 Expenditure Budget
WATER FUND 401**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Water Education	\$ 335	\$ 921	\$ 160	\$ 3,307	\$ 4,168	\$ 3,500
Central Services - Salary	\$ 192,400	\$ 173,105	\$ 191,076	\$ 206,284	\$ 232,476	
Central Services - Benefits	\$ 72,189	\$ 63,073	\$ 69,083	\$ 69,533	\$ 73,603	
Central Services - Office & Operating Supplies	\$ 11,661	\$ 9,079	\$ 12,692	\$ 9,728	\$ 11,576	
Central Services - Professional Services - G	\$ 103,620	\$ 69,331	\$ 71,998	\$ 82,903	\$ 92,146	
Water Administration Total	\$ 1,508,691	\$ 1,465,957	\$ 1,799,082	\$ 2,056,444	\$ 2,114,540	\$ 1,703,771

Engineering

Salary - Engineer	52,020	53,876	56,301	53,568	-	-
Salary - Engineer Tech	37,682	32,115	32,878	35,747	38,189	44,100
Salary - Engineer Tech 2nd				4,102	28,085	29,100
Benefits - Engineer	16,870	16,734	17,377	15,327		-
Benefits - Engineer Tech	14,146	12,266	13,233	13,670	13,750	14,931
Benefits - Engineer Tech 2nd				1,964	12,240	12,855
Office & Operating supplies	13,640	2,022	160	2,459	2,480	2,500
Fuel	443	395	279	66	-	-
Small Equipment	766	339	-	16,550	-	350
Travel/Lodging/Meals/Mileage			963	1,193	1,148	1,400
Subscriptions					3,784	8,000
Education\Conferences	276	417	1,415	2,785	1,178	1,200
Dues & Fees	800	3,700	-	-	965	2,200
Total Engineering	\$ 136,644	\$ 121,865	\$ 122,606	\$ 147,430	\$ 101,819	\$ 116,636

System Maintenance Supplies	\$ 6,881	\$ 15,132	\$ 27,953	\$ 13,654	\$ 22,703	\$ 25,000
Analysis/Testing Supplies		\$ 82	\$ 483	\$ 1,149	\$ 1,213	\$ 1,000
Operating Supplies - Chemicals	\$ 4,603	\$ 3,169	\$ 2,849	\$ 2,376	\$ 4,974	\$ 6,000
Water - Small tools/equipment	\$ 835	\$ 1,014	\$ 1,175	\$ 551	\$ 433	\$ 1,000
Water Testing Services	\$ 333	\$ 21,376	\$ 11,558	\$ 13,196	\$ 17,415	\$ 17,000
Prof Services - Engineering (Water)	\$ 18,563	\$ 12,002	\$ 10,385	\$ -	\$ -	\$ 20,000
Prof. Services - Locates	\$ 1,138	\$ 823	\$ 482	\$ 7,975	\$ 687	\$ 1,000
Prof. Services - Badger Meter					\$ 25,625	\$ 30,000
Prof. Services - Telemetry			\$ -	\$ 4,679	\$ 2,619	\$ 10,000
DoH - Water Supply study						
DoH - Wtr System Consoldation Studies (8)						
DOE - ASR Pilot Testing Phase 2						
CERB - Planning Grant						
Telephone - Telemetry Line	\$ 2,492	\$ 2,368	\$ 2,690	\$ 2,675	\$ 1,958	\$ 2,700
Equipment Rental	\$ 1,085		\$ 619	\$ -	\$ 1,935	\$ 2,000
Electricity - Well Sites	\$ 540,020	\$ 457,498	\$ 535,065	\$ 579,421	\$ 673,381	\$ 680,000
Street Repairs - PAY to Streets	\$ 803		\$ 6,049	\$ 6,102	\$ 6,082	\$ 6,000
Well/Wellsite Repair & Maint	\$ 6,130	\$ 33,583	\$ 145,127	\$ 38,370	\$ 39,073	\$ 150,000
Meters - Repair & Maintenance	\$ 115,788	\$ 145,055	\$ 196,887	\$ 138,400	\$ 113,453	\$ 120,000
Well #3 Repair & Maintenance	\$ 4,503	\$ 3,013	\$ 230,563	\$ 66,686	\$ 1,546	
Well #4 Repair & Maintenance	\$ 1,975	\$ 4,938	\$ 424	\$ 2,651	\$ 79,108	
Well #5 Repair & Maintenance	\$ 2,901	\$ 45,724	\$ 7,068	\$ 22	\$ 30,361	
Well #2 Repair & Maintenance	\$ 850	\$ 127				
Well #7 Repair & Maintenance	\$ 2,291	\$ 3,693	\$ 437		\$ 7,724	
Well #6 Repair & Maintenance	\$ 2,074	\$ 2,434	\$ 424	\$ 46	\$ 99,049	
Well #8 Repair & Maintenance	\$ 46,872	\$ 2,561	\$ 424	\$ 46	\$ 783	
Water Hydrant - Rep & Maint	\$ 13,484	\$ 4,591	\$ 21,664	\$ 228	\$ 13,814	\$ 16,000
Reservoir - Repair & Maintenance		\$ 4,366			\$ 2,275	
System Improvements & Rehab			\$ 8,799			
Well #9 Repair & Maintenance	\$ 5,180	\$ 6,394	\$ 759	\$ 79	\$ 7,873	
Well #10 Repair & Maintenance	\$ 1,663	\$ 2,277	\$ 424	\$ 48	\$ 52,349	
Water Operating Permit	\$ 8,013	\$ 3,970	\$ 4,548	\$ 4,198	\$ 4,592	\$ 4,600
Misc. Water Operations Costs	\$ 85	\$ 342	\$ 4,818	\$ 1,904	\$ 121	\$ 1,000
WATER OPERATIONS						
Water Operations Total	\$ 788,563	\$ 776,534	\$ 1,221,674	\$ 884,454	\$ 1,211,145	\$ 1,093,300

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	\$ 28,304	\$ 28,730
Principal Debt pmt for DWSRF 3.5 MG Stand Pipe	\$ 104,003	\$ 104,003	\$ 607,629	\$ 72,526	\$ 72,526	\$ 72,526
Interest Payment PWTF - Well #7						
Interest Debt pmt for RD loan	\$ 21,905	\$ 21,226	\$ 20,819	\$ 20,461	\$ 19,986	\$ 19,560
Interest Debt pmt for DWSRF 3.5 MG Stand Pipe	\$ 29,641	\$ 28,081	\$ 23,667	\$ 17,406	\$ 16,318	\$ 15,231
Debt Service Total	\$ 181,934	\$ 180,374	\$ 679,586	\$ 138,223	\$ 137,135	\$ 136,047

**CITY OF OTHELLO
2026 Expenditure Budget
WATER FUND 401**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
TOTAL WATER OPERATING EXPENDITURES	\$ 2,615,832	\$ 2,544,730	\$ 3,822,948	\$ 3,226,550	\$ 3,564,639	\$ 3,049,754
GPS Equipment					\$ 11,097	
DOE - ASR Pilot Testing Phase 2	\$ 745,415	\$ 147,202	\$ 81,305	\$ 15,296		
DOE - Truman Property Soil & Groundwater Sampling	\$ 35,258					
Comm - Othello Regional Water Plan - Pre Design				129,675	195,781	69,965
Othello Water Supply Project - Design WTP						388,000
Printers maintenance & agreements					-	
GoGov App / CRM					2,908	
CH Work Room Cabinets					1,749	
Engineering to PW			\$ 16,060	\$ 19,058		
Comm - Water Conservation System						499,550
Drill & Equipment Well #9						
Developer Book of Standards		\$ 678				
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	\$ 122,028					
Well #10 Drilling & Pumpstation	\$ 245,742					
Compute support contract			0			3,600
Domain Controller						
City Hall Routing Network-RE-IP		5,762				
Scada		33,124	4,994		31,968	
New phone system					0	
Server Room	6,972	298				
Well#6 Electrical upgrade				\$ 18,989		
Well #7 Rehab			\$ -			
Lower Well #9	\$ 37,668	1,825				
Case CX75C Excavator - CAT 308 Excavator			\$ 148,701			
Well #8 Review						
Eager Beaver equipment trailer		\$ 3,267	\$ 51,795			
4,000 gal water truck		\$ 1,894	\$ 109,519			
Sweeper		\$ 1,065		\$ 165,005		
Roller		\$ 11,478	\$ 1,119		\$ 37,975	
Water Tower Maintenance Program						
Steel lean-2 on west of PW bldg				\$ 15,826		
Service Truck (1)		\$ 27,232	\$ 31,164	\$ 107,061	\$ 54,120	
Valve Trailer				\$ 113,549		
Trench box				\$ 73,333		\$ 7,000
Standpipe #4 Mixer (Lee/14th)						\$ 30,200
Water-Line Imprvmnts/Overlays	\$ 11,081	\$ 173,662				\$ 400,000
Excavator compactor			23,000			5,100
Forklift /Telehandler						\$ 23,600
Tractor						\$ 20,000
Replace tank mixer (3 MG 3R)						\$ 27,000
Replace tank mixer (Well #4)						\$ 27,000
Property Acquisition					\$ 4,316,105	
CAPITAL EXPENDITURES						
Capital Expenditures Total	\$ 1,207,051	\$ 413,241	\$ 748,385	\$ 677,791	\$ 4,651,703	\$ 1,501,015
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			\$ -			\$ 410,141
TRS - Water Reserves (Fund 107)	\$ 3,890,000			\$ 330,000	\$ 1,300,000	\$ 850,000
TRS - Water Reserves						
TRS - Water Rsrvs-Wells Rehab.						
TRS - P/W Allocation						
TRS - Debt Service\Wtr-Swr Bond						
Transfers Total	\$ 3,890,000	\$ -	\$ -	\$ 330,000	\$ 1,300,000	\$ 1,260,141
TOTAL WATER NON-OPERATING EXPENDITURES	\$ 5,097,051	\$ 413,241	\$ 748,385	\$ 1,007,791	\$ 5,951,703	\$ 2,761,156
TOTAL WATER EXPENDITURES	\$ 7,712,883	\$ 2,957,970	\$ 4,571,333	\$ 4,234,341	\$ 9,516,343	\$ 5,810,910

**CITY OF OTHELLO
2026 Expenditure Budget
WATER FUND 401**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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**CITY OF OTHELLO
2026 Revenue Budget
SEWER FUND 404**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
<u>SEWER FUND REVENUES</u>						
Beginning Fund Balance	684,409	906,956	679,088	535,899	445,452	87,014
INTERGOVERNMENTAL						
Grant-SR 24 Industrial Area						
Ecy - Wastewater Sytem facility planning (50% loan	107,001	70,108				
Record Ecy loan portion as forgivable						
TIB 1st (26-Spruce)						
CERB - Industrial Waste Water Feasibility Study						
Total Indirect Federal Revenues	107,001	70,108	-	-	-	-
SERVICE REVENUES						
Sewer Service Sales	2,919,016	2,979,023	3,110,816	3,082,310	3,237,399	3,216,000
Other Sewer Operations Revenues						
Sewer Connection Fees	6,650					
Sewer General Facility Charges	13,190	13,818	12,450	13,940	9,180	15,000
Latecomers Agmt. Chgs.						
Sewer Used By Other Funds	27,359	12,296	17,310	16,359	15,963	16,000
Total Service Revenues	2,966,215	3,005,137	3,140,576	3,112,609	3,262,542	3,247,000
MISCELLANEOUS REVENUES						
Investment Interest	775	7,509	6,892	16,966	18,233	20,000
Tractor Used By Streets						
MISCELLANEOUS REVENUES		78,557	126	838	36,000	-
Prior Year(s) Corrections						
Total Miscellaneous Revenues	775	86,065	7,017	17,804	54,233	20,000
OTHER FINANCING RESOURCES						
Loan rpmt from St (14th Ave)						
Trs-In/Fund 108 Reserves			-		500,000	550,000
Trs-In/Fund 140 PW New Truck						
Total Other Financing Resources	-	-	-	-	500,000	550,000
Total Sewer Revenues	3,073,991	3,161,310	3,147,593	3,130,413	3,816,775	3,817,000
TOTAL SEWER FUND	3,758,400	4,068,266	3,826,681	3,666,312	4,262,226	3,904,014

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**CITY OF OTHELLO
2026 Expenditure Budget
SEWER FUND 404**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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SEWER FUND EXPENDITURES

SEWER ADMINISTRATION

WCIA - Auto				2,207	2,703	2,738
WCIA - Liability		\$ 17,403	\$ 29,543	\$ 34,645	\$ 34,645	\$ 34,879
WCIA - Property		\$ 5,414	\$ 11,277	\$ 12,022	\$ 12,022	\$ 12,801
Salary - 50 Public Works Director	\$ 29,970	\$ 35,551	\$ 39,995	\$ 51,417	\$ 54,304	\$ 55,901
Salary - 51 Records Clerk	\$ 15,462	\$ 15,854	\$ 6,869	\$ 14,710	\$ 17,560	\$ 18,312
Salary - 55 Maintenance	\$ 66,559	\$ 72,782	\$ 71,536	\$ 75,024	\$ 76,702	\$ 82,106
Salary - 57 Maintenance	\$ 63,524		\$ 71,394	\$ 83,026	\$ 83,051	\$ 91,188
Salary - 58 Maintenance	\$ 58,473	\$ 65,114	\$ 77,793	\$ 83,130	\$ 85,441	\$ 92,388
Salary - Second PW Clerk		15,083	18,920	19,140	20,226	21,000
Salary - Maintenance			31,497	54,781	83,285	90,588
Salary - Utility Billing Clerk (1/3)	\$ 20,776	\$ 21,191	\$ 21,899	\$ 23,387	\$ 24,297	\$ 25,022
Salary - Trisha T (1/3)	\$ 12,052	12,221	12,900	13,709	\$ 14,220	\$ 14,638
Salary - Grant Administrator	\$ 19,315	\$ 17,319	\$ 19,986	\$ 20,536	18,366	22,573
Salary - IT Specialist		\$ 4,286	\$ 6,150	4,101	6,084	6,644
Salary - Engineer						
Salary - Records Scanner						
Overtime	\$ 9,846	\$ 5,027	\$ 8,031	\$ 28,128	\$ 14,194	\$ 15,000
Benefits - Miscellaneous						
Benefits - 50 Public Works Director	\$ 11,261	\$ 11,301	\$ 12,958	\$ 13,300	\$ 14,584	\$ 15,629
Benefits - 51 Records Clerk	\$ 8,104	\$ 8,107	\$ 4,936	\$ 7,730	\$ 8,617	\$ 9,600
Benefits - 55 Maintenance	\$ 31,847	\$ 32,343	\$ 33,217	\$ 33,698	\$ 33,389	\$ 35,852
Benefits - 57 Maintenance	\$ 30,377	\$ 228	\$ 28,927	\$ 34,769	\$ 34,120	\$ 37,788
Benefits - 58 Maintenance	\$ 30,205	\$ 30,861	\$ 34,297	\$ 34,826	\$ 34,795	\$ 37,705
Benefits - Second PW Clerk		\$ 8,045	\$ 8,971	\$ 8,997	\$ 9,080	\$ 9,600
Benefits - Maintenance			\$ 13,526	\$ 27,825	\$ 34,112	\$ 37,380
Benefits - Utility Billing Clerk (1/3)	\$ 10,102	\$ 10,110	\$ 10,550	\$ 10,899	\$ 10,998	\$ 12,500
Benefits -Trisha T (1/3)	\$ 8,025	\$ 8,029	\$ 8,430	\$ 8,611	\$ 8,741	\$ 9,299
Benefits - Grant Administrator	\$ 8,010	\$ 7,133	\$ 8,185	\$ 8,249	7,770	8,932
Benefits - IT Specialist		\$ 2,240	\$ 2,899	1,554	2,728	2,963
Benefits - Engineer						
Benefits - Records Scanner						
Overtime Benefits	\$ 2,026	\$ 978	\$ 1,512	\$ 5,147	\$ 2,364	\$ 5,000
Office & Operating Supplies	\$ 8,006	\$ 7,943	\$ 12,517	\$ 9,838	\$ 12,789	\$ 13,000
Safety Supplies	\$ 1,745	\$ 2,013	\$ 1,976	\$ 1,769	\$ 1,981	\$ 2,000
Uniforms	\$ 1,672	\$ 2,024	\$ 3,238	\$ 6,984	\$ 5,267	\$ 5,000
Boot & clothing allowance						\$ 4,000
Fuel	\$ 7,190	\$ 11,050	\$ 9,317	\$ 11,229	\$ 14,125	\$ 12,000
Small Tools & Equipment	\$ 4,035	\$ 5,270	\$ 25,575	\$ 2,646	\$ 5,000	\$ 5,000
Small Equipment - Office	\$ 1,532	\$ 2,861	\$ 7,712	\$ 1,000	\$ 985	\$ 2,000
Grant Writer - Professional services	18,694	16,908	10,321	3,744	17,123	15,000
Prof. Services		\$ 520	\$ 70,101	\$ 60,033	\$ 46,488	\$ 63,000
Prof. Services - Gen Sewer Plan			\$ 31,431	\$ -	\$ -	\$ 152,370
On-Line Payment Costs	\$ 8,791	\$ 9,199	\$ 10,652	\$ 10,663	\$ 13,276	\$ 9,500
Prof. Services - Engring Consultant						\$ 40,000
Wastewater Facility Plan					0	84,855
Misc Sewer Admin			\$ 45	\$ 100	\$ -	\$ 100
Security support contract						\$ 4,000
Sewer Utilities - Professional Services - PW	\$ 6,626		\$ -	\$ -	\$ -	\$ 10,000
Central Services - Professional Services - G						
Postage	\$ 4,467	\$ 3,517	\$ 5,879	\$ 9,344	\$ 6,144	\$ 6,500
Telephone	\$ 2,390	\$ 2,277	\$ 2,753	\$ 3,876	\$ 3,811	\$ 3,700
Sewer Travel	\$ 171	\$ 1,310	\$ 560	\$ 1,165	\$ 866	\$ 2,000
Sewer Utility Tax 15%	\$ 440,828	\$ 448,977	\$ 468,490	\$ 464,478	\$ 486,986	\$ 487,050
Sewer Revenue Tax	\$ 116,405	\$ 66,151	\$ 69,043	\$ 68,438	\$ 71,786	\$ 73,000

**CITY OF OTHELLO
2026 Expenditure Budget
SEWER FUND 404**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Advertising - Legal Notices	\$ 575	\$ 541	\$ 66	\$ 295	\$ -	\$ 500
Utilities - Shop Electricity	\$ 3,822	\$ 4,194	\$ 5,248	\$ 8,406	\$ 6,845	\$ 9,600
Utilities - Shop Natural Gas	\$ 2,128	\$ 2,939	\$ 3,632	\$ 3,066	\$ 3,248	\$ 3,600
Water/Sewer Use	\$ 1,768	\$ 1,366	\$ 1,222	\$ 1,518	\$ 2,003	\$ 1,600
Office Equip. Rep. & Maint.	\$ 18		\$ 107	\$ 770	\$ -	\$ 500
Shop Bldg Rep. & Maint.	3,758	10,500	10,331	17,160	18,109	16,000
Vehicle/equip Rep. & Maint.	\$ 11,700	\$ 8,117	\$ 18,131	\$ 25,703	\$ 19,617	\$ 16,000
Radio System Rep. & Maint.			\$ -	\$ 72		
Mailing Mach. Maint. Contract			\$ -			
Miscellaneous Expenses			\$ 2,885	\$ 921	\$ 60,611	\$ 1,000
Organizational Dues	\$ 417	\$ 350	\$ 2,972	\$ -		\$ 2,000
Prof. Svcs. - Boarddocs	\$ 584	\$ 584	\$ 584	\$ 584	\$ 1,848	\$ 2,000
Sewer Training & Education	\$ 300	\$ 404	\$ 699	\$ 1,937	\$ 2,076	\$ 2,000
Central Services - Salary	\$ 120,060	\$ 181,362	\$ 200,024	\$ 215,725	\$ 172,615	
Central Services - Benefits	\$ 49,699	\$ 63,948	\$ 70,018	\$ 70,427	\$ 57,696	
Central Services - Office & Operating Supplies	\$ 7,920	\$ 8,361	\$ 12,399	\$ 9,790	\$ 9,881	
Central Services - Professional Services	\$ 41,629	\$ 89,079	\$ 92,517	\$ 102,930	\$ 63,192	
Administration Total	1,302,864	1,335,568	1,728,639	1,824,334	1,852,769	1,856,899
Engineering						
Salary - Engineer	26,010	26,938	28,150	26,784		0
Salary - Engineer Tech	18,841	16,058	16,439	17,873	19,094	22,050
Salary - Engineer Tech 2nd				2,051	14,042	14,550
Benefits - Engineer	8,435	8,367	8,688	7,666		0
Benefits - Engineer Tech	7,073	6,133	6,617	6,835	6,875	7,466
Benefits - Engineer Tech 2nd				982	6,120	6,428
Office & Operating supplies	13,582	2,022	110	2,505	2,143	2,500
Fuel	221	339	330	120		
Small Equipment	722	267	0	7,322		350
Travel/Lodging/Meals/Mileage			579	0	279	700
Subscriptions					519	8,000
Education\Conferences		417	190	1,105	850	600
Dues & Fees	1,600	7,400	0	0	0	200
Total Engineering	76,484	67,941	61,104	73,242	49,924	62,844
SEWER FACILITIES						
Equip/Vehicle Repairs & Mtn.						
Sewer Plant Bldg Repair & Maint	57	856	10,351	1,842	1,850	2,000
WWTP Grounds Maintenance			3,111			
Facilities Total	57	856	13,461	1,842	1,850	2,000
OPERATIONS SEWER						
Street Repairs - to Streets	1,325		5,708	5,419	1,296	5,000
System Maintenance Supplies	25,668	61,351	90,293	127,491	80,244	65,000
Sewer Lab Supplies	50,775	59,897	42,821	22,153	44,762	35,000
Small Tools & Equipment	2,285	31	2,061	622	1,386	2,000
Lab Equipment Purchases	3,526	4,916	705	484	158	4,000
Prof. Serv. - Sewer Operations			0	0		0
Sewer Testing Services	39,315	150,002	92,081	115,220	81,694	100,000
EnBiorganic Technologies LLC				30,000	72,000	72,000
Prof Services - Engineering (Sewer)	331,635	157,044	121,143	68,530	11,018	75,000
Prof Services - Headworks predesign			0	0		0
Electricity - Sewer Treatment Bldg	8,987	10,111	10,530	10,520	11,309	11,000
Electricity - Sewer Lift Station						
System Maintenance	2,025	13	21,152	22,352	14,595	12,000
Canal & Lagoons Maintenance	12,668	35,614	4,593	10,654	70,875	60,000
Dept\Ecology-Discharge Permit	6,826	10,822	13,795	16,912	18,204	16,507
Misc. Sewer Costs	28	3,452	7,741	2,665	5,620	5,000
Operations Total	485,063	493,253	412,622	433,023	413,160	462,507
TOTAL SEWER OPERATING EXPENDITURES	1,864,467	1,897,618	2,215,827	2,332,441	2,317,703	2,384,250

**CITY OF OTHELLO
2026 Expenditure Budget
SEWER FUND 404**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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NON-EXPENDITURES

Loan to St for 14th ave						
State Sales Tax Remittance	1,970			23		
Non-Expenditure Total	1,970	0	0	23	0	0

Debt Service

Principal Debt Pmt - Wastewater System Facility Planning				187,875		
Record Ecy loan portion as forgivable						
Interest Debt Pmt - Wastewater System Facility Planning				4,770		
Total	0	0	0	192,645	0	0

SEWER CAPITAL EXPENDITURES

GPS Equipment					11,097	
Printers maintenance & agreements					0	
GoGov App / CRM					2,908	
Engineers to PW			9,819	25,598		
CH Work Room Cabinets					1,749	
New roof at sewer lab					22,571	
Dual AC machine					16,263	
Sewer Line Improvements (manhole sealing)	40,244	489,668	0	4,350	0	30,000
Service Truck (1)		27,232	31,678	54,049	54,120	
Steel lean-2 on west of PW bldg				0		
Aerators						370,000
Gas tank at PW	2,886	2,878	-	20,017		
Roller		42,782	1,119		37,975	
Spray Equipment		36,234	83,285			
Loader				72,683		
Enclosed emergency traffic control trailer Small trailer enclosed				13,064		
Sewer Lining project	451,136	467,524	823,175	0		500,000
Compute support contract			0	0		3,600
Land Purchase				36,000		
City Hall Routing Network-RE-IP		5,762				
Treatment plant improvemnts				249,844	283,661	
New phone system				0		
WW Server Room	6,972	298	11,247			
Sewer treatment plant (Disinfection project)	130,738	407,958				
Forklift /Telehandler			91,634			23,600
Tractor		1,065	0	165,005		20,000
Mini Excavator		3,267	0		37,975	
Backhoe Hammer		1,894	0			
VM Server Replacement			23,000			
Discharge extension / Headworks			0			
PC 360 Lic						
Olympia (Sandhill)						
Columbia (Sagestone 8)						
Gas Heater P/W (shared cost)						
Capital Expenditures Total	631,976	1,486,559	1,074,955	640,611	468,318	947,200

SEWER TRANSFERS

TRS - Gen Fund/Computer Tech.						
Virtual Servers (Trs to savings 1 of 2)						
TRS - Gen Fund Cost Allocation			\$ -			\$ 444,647
TRS - Sewer Reserves \ G.F.C. (108)	5,000	5,000	0	5,000		
TRS to Sewer Reserves - equip (108)	50,000		0	50,000		
TRS to Sewer Reserves (108)	300,000		0			
TRS - P/W Allocation						
TRS - Debt Service\Wtr-Swr Bond						
Transfers Total	355,000	5,000	0	55,000	0	444,647

TOTAL SEWER NON-OPERATING EXPENDITURES	988,946	1,491,559	1,074,955	888,279	468,318	1,391,847
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TOTAL SEWER EXPENDITURES	2,853,414	3,389,177	3,290,782	3,220,720	2,786,021	3,776,097
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CITY OF OTHELLO
2026 Expenditure Budget
SEWER FUND 404

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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**CITY OF OTHELLO
2026 Revenue Budget
SOLID WASTE FUND 406**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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SOLID WASTE - REVENUES

BEGINNING BALANCE	287,174	435,684	577,307	521,769	500,403	382,397
Garbage/Solid Waste Fees	1,767,001	1,750,817	1,854,226	1,972,109	2,119,726	2,205,000
Investment Interest	315	5,346	22,018	25,306	19,915	21,000
Misc. Solid Waste Revenue				35,909		
State Refuse Collection Tax						
Prior Years Correction(s)						
Transfer from Reserves						
TOTAL NEW REVENUES	1,767,316	1,756,163	1,876,243	2,033,324	2,139,641	2,226,000
TOTAL SOLID WASTE REVENUES	2,054,489	2,191,848	2,453,550	2,555,093	2,640,044	2,608,397

**CITY OF OTHELLO
2026 Expenditure Budget
SOLID WASTE FUND 406**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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SOLID WASTE - EXPENDITURES

ADMINISTRATION

WCIA - Auto				2,061	2,524	2,588
WCIA - Liability				5,909	6,929	6,976
WCIA - Property				4,426	4,718	4,512
Salary - Utility Billing Clerk (1/3)	\$ 20,776	\$ 21,191	\$ 21,899	\$ 23,387	\$ 24,297	\$ 25,022
Salary - Trisha T (1/3)	12,089	12,258	12,939	13,750	14,263	14,638
Salary - IT Specialist		4,286	6,150	4,101	6,084	6,644
Salary - Full time PW				54,026	59,302	66,986
Overtime				4,782	2,171	5,000
Benefits - Utility Billing Clerk (1/3)	\$ 9,771	\$ 9,732	\$ 10,112	\$ 10,426	\$ 10,467	\$ 12,500
Benefits -Trisha T (1/3)	\$ 8,049	\$ 8,053	\$ 8,455	\$ 8,637	\$ 8,767	\$ 9,299
Benefits - IT Specialist		\$ 2,240	\$ 2,899	1,554	2,728	2,963
Benefits - Full time PW				30,045	30,507	33,126
OT Benefits				907	366	1,000
Office & Operating Supplies	\$ 4,845	\$ 6,274	\$ 46,535	\$ 7,106	\$ 5,333	\$ 5,000
Uniform						750
Boot & clothing allowance						1,000
Fuel						3,000
Misc. Prof. Services						
On-Line Payment Costs	\$ 8,792	\$ 9,200	\$ 10,652	\$ 10,663	\$ 13,792	\$ 5,305
Security support contract						4,000
Central Services - Professional Services - G						
Telephone						
Postage	\$ 4,433	\$ 3,515	\$ 5,108	\$ 5,218	\$ 6,458	\$ 2,781
Travel/Lodging, Meals, Mileage	\$ 47	\$ 124	\$ 98	\$ 38	\$ 603	\$ 500
Solid Waste Utility Tax 6%				118,327	127,184	132,300
Advertising - Legal Notices	\$ 61		82	114	242	600
Solid Waste Education					100	300
Mailing Mach. Maint. Contract						
Misc. Solid Waste Expense	\$ 1,469	\$ 111	\$ 5,629	\$ 102	\$ 90	\$ 2,000
Exchange Migration into the cloud						
Prof. Svcs - Boarddocs	\$ 584	\$ 584	\$ 584	\$ 584	\$ 1,848	\$ 2,000
Central Services - Salary	\$ 90,011	\$ 126,767	\$ 141,186	\$ 152,165	\$ 189,704	
Central Services - Benefits	\$ 39,851	\$ 48,085	\$ 53,252	\$ 53,160	\$ 61,829	
Central Services - Office & Operating supplies	\$ 6,397	\$ 6,069	\$ 8,914	\$ 6,861	\$ 7,963	
Central Services - Professional Services - G	\$ 22,956	\$ 45,663	\$ 47,301	\$ 53,919	\$ 60,175	
Administration Total	\$ 230,131	\$ 304,154	\$ 381,795	\$ 572,268	\$ 648,442	\$ 350,790

OPERATIONS

Solid Waste Alley Maint. Supplies						
Adams County Landfill Fees	\$ 739,876	\$ 684,335	\$ 788,100	\$ 807,233	\$ 807,453	\$ 855,920
CDSI Collection Fees	\$ 498,697	\$ 488,348	\$ 514,652	\$ 546,075	\$ 566,844	\$ 599,853
Operations Total	\$ 1,238,572	\$ 1,172,683	\$ 1,302,751	\$ 1,353,308	\$ 1,374,297	\$ 1,455,773

OTHER EXPENDITURES

External Taxes (State B & O)	\$ 30,923	\$ 30,639	\$ 32,443	\$ 34,512	\$ 37,095	\$ 38,000
State Refuse Collection Tax	\$ 63,612	\$ 63,029	\$ 66,740	\$ 70,996	\$ 76,310	\$ 80,000
Other Expenditures Totals	\$ 94,535	\$ 93,669	\$ 99,184	\$ 105,508	\$ 113,405	\$ 118,000

CAPITAL EXPENDITURES

Property Development						
Printers maintenance & agreements					\$ -	
GoGov App / CRM					\$ 2,908	
CH Work Room Cabinets					\$ 1,749	
Property Purchase	\$ 13,854				\$ 1,962	
Alley Improvements	\$ 31,854			\$ 20,198	\$ 32,550	\$ 50,000
12 yd dump truck			\$ 123,908			
Roller		\$ 34,435	\$ 1,144		\$ 37,975	
Backup Upgrades						
Network Switch	2,886					
Camera System		\$ 3,542				
Stairs at recycle center				\$ 3,267		
UPS network infrastructure						
Compute support contract			0			3,600
Domain Controller						
City Hall Routing Network-RE-IP		5,762				
Network support contract (see above)						
New Phone System						
Server Room	6,972	298				
VM Server Replacement			23,000			
Capital Expenditures	55,567	44,036	148,051	23,465	77,144	53,600

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			\$ -			\$ 294,492
Interfund Transfers	-	-	-	-	-	294,492

TOTAL SOLID WASTE EXPENDITURES	1,618,805	1,614,541	1,931,781	2,054,549	2,213,289	2,272,654
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**CITY OF OTHELLO
2026 Revenue & Expenditures
PARK & RECREATION RESERVE FUND 103**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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REVENUES

Beginning Fund Balance	37,853	40,494	64,557	15,295	20,637	20,739
Farmers Mkt Grant						
RCO - Youth Athletic Fields	38,779					
Active Trans Plan - (Quadco) Bike & Ped		12,315	26,891			
Lions Park connectivity trail QUADCO - Fed \$		7,427	242,739	9,026		
Food makers incubator project	27,365	22,622				
Investment Interest	4	84	130	110	107	130
Donation - P&R		5,000				
Trs In (119) - Park Connectivity trail match			100,000			
TOTAL REVENUES	104,001	87,943	434,318	24,431	20,744	20,869

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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EXPENDITURES

Ball Park concessions upgrades			61,621			
Farmers Market - Professional Services	44,842					
RCO - Youth Athletic Fields	18,665					
Active Trans Plan - (Quadco) Bike & Ped		23,386	6,594			
Lions Park connectivity trail QUADCO - Fed \$			350,807	3,794		
TOTAL EXPENDITURES	63,507	23,386	419,022	3,794	-	-
ENDING FUND BALANCE	40,494	64,557	15,295	20,637	20,744	20,869

**CITY OF OTHELLO
2026 Revenue & Expenditures
REAL PROPERTY RESERVE FUND 104**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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REVENUES

Beginning Fund Balance	385,476	465,428	379,691	278,857	188,648	355,476
DNR Grant - Taggares Park Trees					69,643	-
Kiwanis Park Spray Park, Lighting & Walking Trails						1,100,000
RCO Playground @ Lions (LWCF)			900,000	90,000	110,000	-
RCO YAF - Basketball Court @ Lions			350,000			-
RCO YAF - Futsal Court & Bathroom remodel @ Kiwanis				254,325	39,150	-
RCO PRA - Kiwanis Spray Park Planning and Design				137,742		47,258
RCO - Kiwanis park basketball courts						346,500
RCO Playground @ Lions (WWRP)			W/LWCF above			-
Commerce (Cap Approp) - Playground @ Lions			233,677	348,323		-
Park Mitigation Fee	83,094	69,475	57,265	76,000	46,985	60,000
TRS in from Gen Fund (001)				132,000		
Trs In - ARPA for Basketball courts			177,000			
TRS IN - ParK Mitigation (From Gen Fund 001)						
Prior Year(s) Corrections						
TOTAL REVENUES	469,428	537,531	2,103,919	1,477,250	457,887	1,912,034

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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EXPENDITURES

Property Development		9,509				
Professional Services- Appraisal	4,000	7,138				
Grounds Maintenance		90,721				
Property Purchase (Park)						
RCO YAF - Basketball Court @ Lions			619,239	34,166		-
RCO - Kiwanis park basketball courts						385,000
RCO YAF - Futsal Court & Bathroom remodel @ Kiwanis				319,104	131,556	-
DNR Grant - Taggares Park Trees				46,185	23,457	-
RCO Playground @ Lions (LWCF & WWRP)			1,190,501	759,942		-
TRS. to GF - General						
TRS to Strt Reserves						
TRS to GF Reserves						
TRS. to GF - Fire Station						
TOTAL EXPENDITURES	4,000	157,839	1,825,062	1,288,602	210,231	1,714,915

**CITY OF OTHELLO
2026 Revenue & Expenditures
LEOFF RESERVE FUND 105**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
REVENUES						
Beginning Fund Balance	170,512	180,773	191,689	204,500	218,079	203,079
Investment Interest	261	916	2,811	3,579	7,487	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	180,773	191,689	204,500	218,079	235,566	215,079
	2021 Actual	2022 Actual	2023 Year End Estimate	2024 Actual	2025 Actual	2026 Budget
EXPENDITURES						
TRS out - Gen Police LEOFF					30,000	
TOTAL EXPENDITURES	-	-	-	-	30,000	-
ENDING FUND BALANCE	180,773	191,689	204,500	218,079	205,566	215,079

**CITY OF OTHELLO
2026 Revenue & Expenditures
FIRE DEPARTMENT RESERVE FUND 106**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
REVENUES						
Beginning Fund Balance	474,134	155,408	156,441	14,818	15,406	15,476
Investment Interest	247	1,034	5,367	588	58	70
Prior Year(s) Corrections						
Transfers-In (from Fund 001)	122,000					
Transfer-In (from 135) (fire truck)						
Transfers-In (from Fund 140)						
TOTAL REVENUES	596,381	156,441	161,809	15,406	15,464	15,546
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
EXPENDITURES						
TRS. to GF - Capital/Fire Dept. SUV	440,974		146,991			
TOTAL EXPENDITURES	440,974	-	146,991	-	-	-
ENDING FUND BALANCE	155,408	156,441	14,818	15,406	15,464	15,546

**CITY OF OTHELLO
2026 Revenue & Expenditures
FUND 107 - WATER RESERVES**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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REVENUES

Beginning Fund Balance	1,886,857	5,781,331	5,851,346	6,080,824	6,664,153	3,744,048
Investment Interest	4,475	70,015	229,477	253,330	118,009	130,000
Prior Year(s) Corrections						
TRS IN - General Purpose	3,890,000			330,000	1,300,000	850,000
TOTAL REVENUES	5,781,331	5,851,346	6,080,824	6,664,153	8,082,163	4,724,048

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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EXPENDITURES

Property Development						
TOTAL EXPENDITURES	-	-	-	-	4,316,105	-
ENDING FUND BALANCE	5,781,331	5,851,346	6,080,824	6,664,153	3,766,057	4,724,048
TOTAL	5,781,331	5,851,346	6,080,824	6,664,153	8,082,163	4,724,048

**CITY OF OTHELLO
2026 Revenue & Expenditures
FUND 108 - SEWER RESERVES**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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REVENUES

Beginning Fund Balance	9,937,826	10,331,084	10,426,609	10,730,366	11,174,982	11,047,990
Investment Interest	38,257	90,525	303,757	389,616	355,996	370,000
Prior Year(s) Corrections						
Receive loan repayment once RD loan received						
TRS IN - Sewer Fund 404	300,000		-			
TRS IN - Equipment Reserves (Sewer Fund)	50,000		-	50,000		
TRS IN - General Facilities Chrgs (Sewer Fund)	5,000	5,000	-	5,000		
TRS IN - Well #7 Payback						
TOTAL REVENUES	10,331,084	10,426,609	10,730,366	11,174,982	11,530,978	11,417,990

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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EXPENDITURES

Property Development						
Interfund loan to Water (Interim for Well #3)						
Property Purchase						
TRS - Sewer Improvements			-		500,000	550,000
TOTAL EXPENDITURES	-	-	-	-	500,000	550,000
ENDING FUND BALANCE	10,331,084	10,426,609	10,730,366	11,174,982	11,030,978	10,867,990
TOTAL	10,331,084	10,426,609	10,730,366	11,174,982	11,530,978	11,417,990

**CITY OF OTHELLO
2026 Revenue & Expenditures
SOLID WASTE RESERVE FUND 109**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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REVENUES

Beginning Fund Balance	10,111	10,133	10,265	10,699	11,171	11,679
Investment Earnings	22	131	435	472	502	509
Prior Year(s) Corrections						
TOTAL REVENUES	10,133	10,265	10,699	11,171	11,673	12,188

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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EXPENDITURES

TRS. to Main Street Project						
Trs to Solid Waste						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	10,133	10,265	10,699	11,171	11,673	12,188
TOTAL	10,133	10,265	10,699	11,171	11,673	12,188

**CITY OF OTHELLO
2026 Revenue & Expenditures
STREETS RESERVE FUND 110**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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REVENUES

Beginning Fund Balance	217,238	217,723	220,324	228,904	238,323	200,223
Columbia Improvements - OHA						
Main & Cunningham Rd Improve.						
Columbia Improvements						
Investment Earnings	485	2,601	8,580	9,420	10,435	9,900
Prior Year(s) Corrections						
TRS IN - Streets						
TRS IN - Streets - Equipment						
TOTAL REVENUES	217,723	220,324	228,904	238,323	248,758	210,123

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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EXPENDITURES

TRS to Street for Overlays						
TRS to Street					48,000	10,000
TRS. TO STREETS FOR 14TH & MAIN						
TOTAL EXPENDITURES	-	-	-	-	48,000	10,000
ENDING FUND BALANCE	217,723	220,324	228,904	238,323	200,758	200,123

**CITY OF OTHELLO
2026 Revenue & Expenditures
DONATIONS FUND 111**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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REVENUES

Beginning Fund Balance	2,298	1,005	4,808	11,769	4,924	385
Investment Interest			-	17	55	-
Othello Brochure Donations (NA)						
Shop With A Cop	460	3,802	1,250	150		1,500
Police Donations						
Shop With A Cop - Police Emees						
Christmas Float				250		
Shop With A Cop - Wal Mart						
Main St. Lighting Project						
This Mission // OPD Anti-Trafficking					30,000	
Little league Donations					6,340	2,000
Park and Rec donation			12,841	3,200	5,287	5,000
Donations for Dog Igloos						
TOTAL REVENUES	2,758	4,807	18,898	15,386	46,606	8,885

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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Christmas Float						
Law Enforcement-Supplies & Equip						
Shop-with-a-Cop Donations	1,753		3,779	2,364		1,500
PD Training Room						
This Mission // OPD Anti-Trafficking					7,217	
Trs to General Fund - Skate Park						
TOTAL EXPENDITURES	1,753	-	7,129	10,462	10,546	8,500
ENDING FUND BALANCE	1,005	4,807	11,769	4,925	36,060	385
TOTAL	2,758	4,807	18,898	15,386	46,606	8,885

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**CITY OF OTHELLO
2026 Revenue & Expenditures
FUND 112 - CRIME PREVENTION**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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REVENUES

Beginning Fund Balance	1,147	10,990	2,316	1,769	35,465	29,263
Accreditation Incentive Funds PAID for DARE Grant				41,666		
Law Enforcement Services						
Criminal Justice Training Class Contributions	8,775	6,300	11,640	12,150	19,260	15,570
Contributions (Explorers)			2,500	2,500		
Trs In from Public Safety (116)	10,000			200		
Investment Interest						
Prior Year(s) Corrections						
TOTAL REVENUES	19,922	17,290	16,456	58,285	54,725	44,833

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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EXPENDITURES

Explorers						
Office and Operating	-		799	1,559	642	1,000
Small Tools	-					
Uniforms	-		594			
Services	-					
DARE - Office and Operating		6,701	2,865	10,792	14,255	9,000
Miscellaneous/Dues	117		1,065			
Total Explorers	117	6,701	5,322	12,351	14,897	10,000

National Night Out						
Office and Operating	807		1,100			
Misc				920		
Total National Night Out	807	-	1,100	920	-	-

Crime Prevention						
Office and Operating	8,008	3,273	8,265			
Criminal Justice Training (Scholarships)		5,000		9,548		
Accreditation Incentive Funds					18,042	11,228
Lexipol / Power DMS						
Total Crime Prevention	8,008	8,273	8,265	9,548	18,042	11,228

TOTAL EXPENDITURES	8,932	14,974	14,687	22,820	32,939	21,228
ENDING FUND BALANCE	10,990	2,316	1,769	35,465	21,786	23,605

**CITY OF OTHELLO
2026 Revenue & Expenditures
FUND 113 - INVESTIGATION**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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REVENUES

Beginning Fund Balance	4,864	2,182	-	23	23	122
Investment Interest						
Prior Year(s) Corrections						
Confiscated & Forfited Property		161			99	
Trs In from Public Safety (116)		2,100	1,000			
TOTAL REVENUES	4,864	4,443	1,000	23	122	122

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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EXPENDITURES

Payment for services	2,148	3,828	520			
Vehicle rentals			97			
Miscellaneous	533	615	360			
TOTAL EXPENDITURES	2,681	4,443	977	-	-	-
ENDING FUND BALANCE	2,183	-	23	23	122	122

**CITY OF OTHELLO
2026 Revenue & Expenditures
GENERAL RESERVE FUND 115**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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REVENUES

Beginning Fund Balance	50,000	50,000	70,000	90,000	158,905	161,905
Investment Interest					4,091	1,500
TRs in from (001) PD equipment						
TRs in from (001) Camera system		20,000	20,000	20,000		
TRs from 001 for HVAC				93,218		
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						
Trs from 001 for Spillman Software OPD System					115,000	
TOTAL REVENUES	50,000	70,000	90,000	203,218	277,996	163,405

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
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EXPENDITURES

Supplies						
Services						
CH HVAC						93,218
TRs out - To Gen				44,313		60,000
TOTAL EXPENDITURES	-	-	-	44,313	-	153,218
ENDING FUND BALANCE	50,000	70,000	90,000	158,905	277,996	10,187
TOTAL	50,000	70,000	90,000	203,218	277,996	163,405

**CITY OF OTHELLO
2026 Revenue & Expenditures
PUBLIC SAFETY TAX FUND 116**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
<u>REVENUES</u>						
Beginning Fund Balance	195,144	196,963	250,050	120,731	71,034	64,605
Public Safety Tax	381,896	380,700	437,416	444,621	469,315	467,000
SD SRO US Dept of Justice Grant portio	43,436	-	59,923	21,641		-
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	79,589	114,167	142,000
Investment Interest		915	5,277	5,548	1,452	1,500
TOTAL REVENUES	702,647	649,032	829,500	672,130	655,968	675,105

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
<u>EXPENDITURES</u>						
County Prosecutor	68,000	76,400				
Drag Litters		1,500				
Salary - IT Specialist		10,908	23,780	18,684	27,716	30,266
Salary - Officer 17 - B Denney	71,296	67,252	72,005	77,339	83,320	86,287
Salary - Officer 41 (SD Grant position)	89,782	84,601	95,987	96,919	77,423	81,286
Salary - Dispatcher 6	-	9,075	69,878	71,442	73,672	76,000
Salary - Seasonal code enforcement					28,356	
Benefits - IT Specialist		5,702	11,060	7,079	12,426	13,497
Benefits - Officer 17 - B Denney	28,048	27,843	26,229	31,666	34,682	34,488
Benefits - Officer 41 (SD Grant position)	28,843	31,846	33,186	33,693	27,351	33,801
Benefits - Dispatch 6	-	2,819	30,943	31,158	31,110	32,500
Benefits - Seasonal code enforcement					2,557	
Partol vehicles (2)	68,110		75,324			
Police Drones		20,814	4,757			
Investigation Tools		1,985	-			
Balistic Shields	44,773	5,412				
Grant - Pepperball less lethal	-	7,398	14,633			
Axon Digital Imagery	25,643	-		49,476		
Cellebrite	15,996	5,827		22,000		
Booking Room Update	18,610	5,165				
Portable Alarm	14,996	4,485	4,870			
Kenwood OTA programming and gps	-		-			
Pistols	6,301					20,000
NexRequest (public records request so	-				7,823	
NICE - Dispatch 911 telephone recorde	-		-		32,601	
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			
Spillman			1,596			115,000
School Event and Reunification Training			19,788			
Trs out to Gen Fund Court (001)			150,000	150,000	150,000	150,000
Trs to Gen fund (Fire contract)				11,000		
Trs out to Explorers (112)	10,000					
Trs out to Investigation (113)		2,100	1,000			
TOTAL EXPENDITURES	505,684	398,982	708,769	600,456	589,036	673,125
ENDING FUND BALANCE	196,963	250,050	120,731	71,674	66,932	1,980

City of Othello 2026



Payroll

2026 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		105.00%				
Deputy Finance Officer	Annual	95,371.73	96,571.73	98,011.73	99,931.73	102,331.73
	Monthly	7,947.64	8,047.64	8,167.64	8,327.64	8,527.64
	40/hr/wk	45.85	46.43	47.12	48.04	49.20
Building, Planning Clerk / Assistant to the Mayor	Annual	58,560.00	59,760.00	61,200.00	63,120.00	65,520.00
	Monthly	4,880.00	4,980.00	5,100.00	5,260.00	5,460.00
	40/hr/wk	28.15	28.73	29.42	30.35	31.50
Finance Clerk (AP)	Annual	36,954.42	38,154.42	39,594.42	41,514.42	43,914.42
	Monthly	3,079.54	3,179.54	3,299.54	3,459.54	3,659.54
	25/hr/wk	28.43	29.35	30.46	31.93	33.78
Utility Billing Clerk	Annual	66,633.84	67,833.84	69,273.84	71,193.84	73,593.84
	Monthly	5,552.82	5,652.82	5,772.82	5,932.82	6,132.82
	40/hr/wk	32.04	32.61	33.30	34.23	35.38
Deputy City Clerk	Annual	70,766.32	71,966.32	73,406.32	75,326.32	77,726.32
	Monthly	5,897.19	5,997.19	6,117.19	6,277.19	6,477.19
	40/hr/wk	34.02	34.60	35.29	36.21	37.37
Public Works Secretary	Annual	57,122.47	58,322.47	59,762.47	61,682.47	64,082.47
	Monthly	4,760.21	4,860.21	4,980.21	5,140.21	5,340.21
	40/hr/wk	27.46	28.04	28.73	29.66	30.81
Administrative Secretary (Police Department)	Annual	75,675.36	76,875.36	78,315.36	80,235.36	82,635.36
	Monthly	6,306.28	6,406.28	6,526.28	6,686.28	6,886.28
	40/hr/wk	36.38	36.96	37.65	38.57	39.73
Misc:			Year 1	Year 2	Year 3	
Building Inspector	Yr		78,188.58	80,893.90	83,599.23	
Park & Rec Assistant	Yr		47,925.70	50,321.98	52,718.27	
Seasonal	Hr		17.13	18.13	19.13	
EXEMPT POSITIONS						
City Administrator	Annual	185,617.12	Community Development Director	Annual	133,224.00	
	Monthly	15,468.09		Monthly	11,102.00	
	40/hr/wk	89.24		40/hr/wk	64.05	
City Clerk	Annual	109,200.00	Public Works Director (& City Engineer)	Annual	186,336.70	
	Monthly	9,100.00		Monthly	15,528.06	
	40/hr/wk	52.50		40/hr/wk	89.58	
Assistant Police Chief (90% of Police Chief)	Annual	126,496.23	I T Director	Annual	134,400.00	
	Monthly	10,541.35		Monthly	11,200.00	
	40/hr/wk	60.82		40/hr/wk	64.62	
Police Chief	Annual	140,551.37	City-Engineer (Joined with PW Dir position above)	Annual	163,800.00	
	Monthly	11,712.61		Monthly	13,650.00	
	40/hr/wk	67.57		40/hr/wk	78.75	
Finance Officer	Annual	165,984.00	Grant Writer	Annual	90,292.70	
	Monthly	13,832.00		Monthly	7,524.39	
	40/hr/wk	79.80		40/hr/wk	43.41	
Salary set by Ordinance Mayor Council Members	Annual	Monthly	Court Clerk/Administrator	Annual	94,500.00	
	#REF!	1,492.57		Monthly	7,875.00	
	#REF!	594.88		40/hr/wk	45.43	
Park & Rec Coordinator	Annual	78,253.68	Engineer Technician 2	Annual	98,280.00	
	Monthly	6,521.14		Monthly	8,190.00	
	40/hr/wk	37.62		40/hr/wk	47.25	
IT Specialist	Annual	70,980.00	Engineer Technician 1	Annual	68,250.00	
	Monthly	5,915.00		Monthly	5,687.50	
	40/hr/wk	34.13		40/hr/wk	32.81	

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	56,721.60	59,550.40	62,545.60	65,686.40	68,952.00
	Monthly	4,726.80	4,962.53	5,212.13	5,473.87	5,746.00
	40/hr/wk	27.27	28.63	30.07	31.58	33.15

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	63,024.00	66,185.60	69,492.80	72,987.20	76,606.40
	Monthly	5,252.00	5,515.47	5,791.07	6,082.27	6,383.87
	40/hr/wk	30.30	31.82	33.41	35.09	36.83

Operators % Increase (CBA)	Per contract	PW	
Operators % Increase (CPI)			
Lead Maintenance Worker	Annually	88,088.00	
	Monthly	7,340.67	
	40/hr/wk	42.35	

Union change % Increase (Patrol)		P - Entry 0-12 Mo.	P - Step A 13-24 Mo.	P - Step B 25-36 Mo.	P - Step C 37-48 Mo.	P - Step D 49-60 Mo.
Patrolman	Annually	73,272.73	76,937.01	80,781.93	84,820.38	89,065.27
	Monthly	6,106.06	6,411.42	6,731.83	7,068.36	7,422.11
	40/hr/wk	35.23	36.99	38.84	40.78	42.82

Teamsters % Increase (Serg.)		S - Step A 0-23 Mo.	S - Step B 24 + Mo.	Patrolman continued	P - Step E 61+ Mo.
Sergeant	Annual	106,496.41	110,225.20		93,516.60
	Monthly	8,874.70	9,185.43		7,793.05
	40/hr/wk	51.20	52.99		44.96

Teamsters % Increase (Disp)		D - Step A 0-6 Mo.	D - Step B 7-12 Mo.	D - Step C 13-24 Mo.	D - Step D 25-36 Mo.	D - Step E 37+ Mo.
Dispatch	Annually	56,280.27	59,092.99	62,047.64	65,144.22	68,408.52
	Monthly	4,690.02	4,924.42	5,170.64	5,428.68	5,700.71
	40/hr/wk	27.06	28.41	29.83	31.32	32.89
Lead Dispatcher	7.5%	Monthly				6,128.26

Teamsters % Increase (CE)		CE - Step A 0-6 Mo.	CE - Step B 7-12 Mo.	CE - Step C 13-24 Mo.	CE - Step D 25-36 Mo.	CE - Step E 37+ Mo.
Code Enforcement (Attached to Dispatch union contract, but separate salary)	Annually	62,421.81	65,544.19	68,821.40	72,253.44	75,866.11
	Monthly	5,201.82	5,462.02	5,735.12	6,021.12	6,322.18
	40/hr/wk	30.01	31.51	33.09	34.74	36.47

NON-UNION POSITIONS
Parks & Recreation

Position	Year 1	Year 2	Year 3
Concession	\$17.13	\$17.23	\$17.33
Lifeguard	\$17.38	\$17.48	\$17.58
Lifeguard w/WSI	\$17.63	\$17.73	\$17.83
Assistant Manager	\$20.63	\$20.73	\$20.83
Manager	\$21.63	\$21.73	\$21.83

Pool

1. Hourly wage(s) based upon year(s) and/or season(s) (in succession) of employment in Position with the City of Othello.

2. Successful completion/possession of Water Safety Instructor certification shall result in \$.25 addition to hourly wage. Hourly wage increase for Water Safety Instructor certification not applicable to Pool Manager and/or Assistant Pool Manager positions.

Glossary



BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FTE: Full-time equivalent employee.

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

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

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

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

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

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

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

GOALS: The objective of specific tasks and endeavors.

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

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

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

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

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

INTERGOVERNMENTAL SERVICES:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ORDINANCE: A statute or regulation enacted by City Council.

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

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

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

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

Examples include insurance and retirement benefits.

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

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

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

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

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

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

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

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

RCW: Revised Code of Washington.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

WAC: Washington Administrative Code,

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

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

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