

# CITY OF OTHELLO

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## 2019 ADOPTED BUDGET

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

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# The City of Othello

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

## MEMORANDUM

**Date:** February 21, 2019  
**From:** Shawn Logan, Mayor  
**To:** City Council Members  
**Re:** 2019 Budget Message

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For the past ten 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 2019. 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 \$36,706,780. Total expenditures are \$23,995,101 for a total ending fund balance of \$12,711,679.

Revenues have been budgeted as realistically as possible using the available formulas from MRSC and other national and local economic trends. Property taxes are estimated using the 1.00% statutory limit resulting in \$1,650,879. Property valuations are estimated at \$525,236,189. Earned interest income has been projected to be 1% as a conservative measure for 2019. Revenue from sales tax is distributed between the General Fund and Street Fund.

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

The 2019 budget reflects a 2.0% increase in the Teamsters collective bargaining agreement for Dispatch and a 2.0% increase for the Sergeants. The Fraternal Order of Police agreement reflects a 2.0% increase for the Officers. The Operating Engineers collective bargaining agreement reflects a 2.0% increase for 2019. All non-union salary increases are set at 2.0%.

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 2019 beginning fund balance for the General Fund is estimated to be \$733,456. New revenues are expected to be \$6,283,645 for total available resources of \$7,017,101. Total anticipated expenditures are \$6,608,072. The General Fund balance at the end of 2019 is anticipated to be \$409,029. The ending fund



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

Civil services funding is at \$1,600. Capital expenses for Administration are \$47,920 including city hall computer and server upgrades, \$7,620 for council chamber updates. And \$9,800 to update the network and backup system.

The Police Department budget is 51% of the General Fund. The Police Department capital budget for 2019 contains \$112,000 for two new police utility vehicles and \$154,000 for a dispatch center radio update.

Fire Services in the General Fund total \$314,996, of which \$313,046 is contract services with Adams County Fire District #1, including a 2% CPI increase per contract. \$75,000 is a transfer to the Fire Reserve fund for future equipment purchases. At the end of 2019 the balance in that fund is estimated at \$369,946. The remaining expenditures are LEOFF 1 benefits and miscellaneous General Fund obligations.

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

The Park and Recreation Department supports park maintenance as well as capital expenditures. Our parks are the envy of other small cities and your continued support benefits the City of Othello. The 2019 budget will be larger than the 2018 budget. Capital projects for 2019 total \$79,104,000 for updates at the pool.

The 2019 Building/Planning budget retained the building inspector hired in 2018 and hired a City Engineer.

Library operating expenses for 2019 budgeted at \$2,000, which is typical for regular operations. We did however, budget \$54,000 from REET to upgrade the roof and electrical system at the library.

### **Street and Transportation Improvement Fund Expenditures**

The Street and Transportation Fund budget for 2019 represents 7.4% of the total city budget. Anticipated beginning fund balance for the Street Fund is \$516,711; total new revenues are estimated to be \$989,402; total available resources are \$1,506,113. Approved expenditures for 2019 are \$1,276,454 for an anticipated ending fund balance of \$229,659. Street capital expenses for 2019 contain \$400,000 to continue with the street overlay projects. The majority of this project is paid for with Federal Grant funding through the Washington State Transportation Improvement Board.

The Street Reserve Fund will begin the year with a balance of \$210,985. Revenues include \$3,300 in interest earnings. No expenses are planned from this fund in 2019. This will leave an ending fund balance of \$214,285.

### **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 2019 is expected to be \$38,387, with new revenues of \$39,297, for total available revenues of \$82,855. Total budgeted expenditures are \$52,800 with an estimated ending fund balance of \$30,055 for 2019.

#### **Real Estate Excise Tax Fund**

The beginning fund balance for the REET Fund in 2019 is \$59,992, with anticipated revenues of \$53,502, for total available revenues in the Real Estate Excise Tax Fund of \$131,494. Total expected expenditures for 2019 are at \$87,000 (\$33,000 to continue the beautification street lighting project, \$19,000 for electrical upgrades at the library, and \$35,000 for a new roof at the library. The ending balance is expected to be \$26,494.

#### **Water Utility Fund**

Beginning fund balance in the Water Fund for 2019 is projected to be \$1,161,011. Total revenues are likely to be \$9,910,372 resulting in total available revenue of \$11,071,383. \$2,654,213 has been appropriated for operational expenditures, and \$8,209,914 for capital expenditures, leaving an ending fund balance of \$207,256. Water capital projects include \$3,500,000 for a 2.5-million-gallon reservoir, \$3,497,000 for Well #10, \$500,000 for the VFD at well #6, \$237,830 for a water tower maintenance program (year five of six), and \$400,000 for water line improvements.

The Water Reserve Fund will begin 2019 with a balance of \$1,625,538. Expenses total a \$120,000 transfer to the Water fund, for the capital projects mentioned above; leaving a fund balance of \$1,519,538.

#### **Sewer Utility Fund**

2019 beginning fund balance for the Sewer Fund is \$77,655. New revenue is anticipated to be \$2,346,357, for a total of \$2,424,012 in available revenues. Appropriated expenditures are \$2,348,851 leaving an ending fund balance of \$75,161. Transfers from the Sewer Fund include \$855,000 to the Sewer Reserve Fund for general reserves. \$182,770 to the general fund for the cost allocation.

The Sewer Reserve Fund will begin the year with a balance of \$7,631,872. Revenue includes transfers of \$855,000 from the sewer fund and interest earnings of \$105,000, leaving a 2017 ending fund balance of \$8,591,872 of which \$200,000 is emergency reserves.

#### **Solid Waste Utility Fund**

The Solid Waste Fund is estimated to have a beginning fund balance of \$110,447 in 2019. New revenues are projected to be \$1,409,584 giving this fund \$1,520,031 in available revenue. \$1,385,867 in expenditures has been appropriated for 2019, resulting in an ending fund balance of \$134,164. Current expenses for 2019 include landfill fees of \$610,000 and \$430,000 for contracted services with CDSI. Capital projects for 2019 contain \$55,000 for alley approach restoration.

#### **Crime Prevention Fund**

Beginning fund balance in the Crime Prevention Fund for 2019 is projected to be \$2,227. Total revenues are likely to be \$6,500 resulting in total available revenue of \$8,727. \$8,400 has been appropriated for operational expenditures, leaving an ending fund balance of \$327. This fund is intended to operate as its cash flows allow. There is no minimum fund balance for this fund.

#### **Investigation Fund**

Beginning fund balance in the Investigation Fund for 2019 is projected to be \$4,127. Total revenues are likely to be \$1,000 resulting in total available revenue of \$5,127. \$1,000 has been appropriated for operational expenditures, leaving an ending fund balance of \$4,127. 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 2019 is estimated to be \$10,608,288. Total new revenues are \$1,497,135 and expenditures are \$516,500, leaving an ending balance of \$11,588,923.

### **Debt Service Funds**

The City has the following Debt Service Funds and payments for 2019.

1. **Fund 220** - Public Works Trust Fund, Broadway (\$30,379) (final payment in 2026)
2. **Fund 225** - General Obligation Bond (2010), Main Street Construction Project (\$275,051) (final payment in 2031)

### **Summary**

In summary, the 2019 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 2019.
4. Review comprehensive plan relative to growth of the City of Othello.

I hope that you will favorably consider the 2019 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 2019 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 2019. I would like to thank all of the staff members, in particular the Department Directors, who have taken the time to develop their budgets, and the City Administrator for being the catalyst in coordinating their efforts. On behalf of the staff of the City of Othello, I present to you, the City Council of Othello, the 2019 budget.



Shawn Logan, Mayor

# HOW DOES THE CITY PROCESS OR CREATE A LAW?

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



ISSUES OR CONCERN

**CITIZENS CAN:**

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

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



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

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



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

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

Staff Recommendation



City Council takes action or no action as appropriate.

YES VOTE

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

NO VOTE or NO ACTION

No change in current law.

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# **City Of Othello**

## **2019 Adopted Budget**

**Budget Adopted: December 3, 2018**



### **Mission Statement**

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

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

### **Mission Statement**

**Adopted By the Elected Officials of  
The City of Othello  
on**

**September 11, 1995  
(Resolution No. 95-17)**

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

## Directory of Officials

### ELECTED OFFICIALS

### TERM

#### Mayor

Shawn Logan

2018 – 2021

#### Council Members

Pos. #1 – Genna Dorow

2018 – 2021

Pos. #2 – John Lallas

2018 – 2021

Pos. #3 – Corey Everett

2018 – 2021

Pos. #4 – Eugene Bain

2016 – 2019

Pos. #5 – Maria Quezada

2016 – 2019

Pos. #6 – Mark Snyder

2016 – 2019

Pos. #7 – Angel Garza

2016 – 2019

### APPOINTED STAFF

City Clerk

Tania Morelos

Finance Officer

Spencer Williams

Chief of Police

Phil Schenck

Public Works Director

Terry Clements

City Attorney

Kelly Konkright

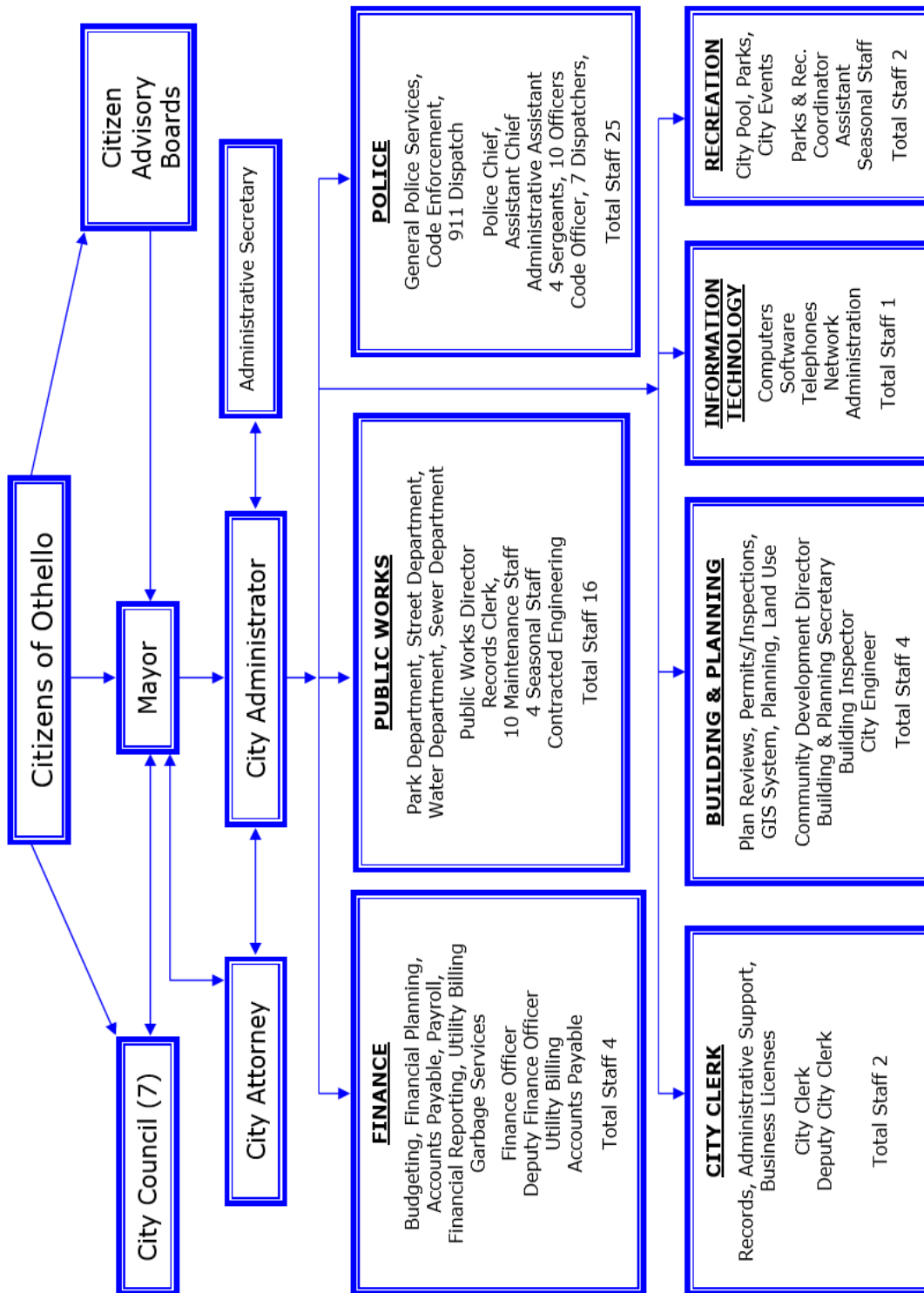
Community Development Director

Anne Henning

City Engineer

Shawn O'Brien

# 2019 ORGANIZATIONAL CHART



This year we added the City Engineer position under Building & Planning.

## **Community and Council Committee Members**

### ***Adams County Development Council***

City Representative:

- Mayor Shawn Logan

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

### ***Adams County Fire District #5 Council Committee***

City Representatives:

- Councilmember Mark Snyder
- Councilmember Eugene Bain
- Councilmember John Lallas

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

### ***Adams County LEOFF Board***

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

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

perform all determinations as specified in RCW 41.26.

### ***Adams County Mosquito Control Board***

City Representative:

- Everett Cole

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

### ***Adams County Solid Waste Advisory Committee***

City Representative:

- Councilmember John Lallas

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

### ***Auditing/Finance Committee***

- Council members Corey Everett, Mark Snyder, & Eugene Bain
- Alternate: Genna Dorow

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

### ***Civil Service Commission***

- Tim Wilson
- Joe Montemayor

- Terry Thompson
- Secretary/Examiner: Tania Morelos

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

### ***Law & Justice Committee***

City Representatives:

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

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

### ***Othello Housing Authority Commission***

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

The Othello Housing Authority (OHA) was formed in 1966 under the authority of RCW 35.82 and operates autonomously under a Board of Commissioners appointed by the City of Othello. The Housing Authority's primary mission is to provide safe, sanitary and affordable housing for families who are in the lowest income group. The Housing Authority owns and manages 238 units of various levels of public housing throughout Othello.

### ***Othello Planning Commission***

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

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

In 2006 City Council made a decision to review all Planning Commission requests with the entire Council at a workshop.

### ***Othello Parks & Recreation***

- Councilmember Angel Garza
- Councilmember John Lallas
- Councilmember Genna Dorow
- Alternate: Corey Everett
- Mayor Shawn Logan
- Othello Public Works: Terry Clements

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 7,797 within the corporate limits, with an additional population of 7,000 within the Greater Othello area.

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

<u>Year</u>	<u>City of Othello</u>	<u>Adams County</u>
2017	7,797	19,261
2016	7,726	19,100
2015	7,624	19,081
2014	7,524	18,951
2013	7,445	18,802
2012	7,293	18,575
2011	7,123	18,289
2010	6,919	17,884

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

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

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

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

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

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

stores, salons, and other businesses to meet the every day needs of citizens.

The City has a staff of 56 full and part-time employees. The police department employs 16 commissioned officers, 7 dispatchers (5 full-time and 2 part-time), an administrative assistant and a code enforcement officer. The police department has a School Resource Officer. The City of Othello also provides dispatch service for Othello ambulance services and Adams County fire District #5.

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

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

The Park and Recreation department employs 1 full time Coordinator and one assistant. The city

is fortunate to have 43.4 acres of beautiful parks to enjoy. Besides open spaces for activities, there is an aquatic center, basketball courts, baseball fields, a concession stand, tennis courts, playground equipment, covered picnic shelters, a natural amphitheater and walking paths to enjoy. Volunteers and organizations have planned many successful festivals and events for citizens and tourists to enjoy. These include the Sandhill Crane Festival, which is held the third weekend in March; the All City Classic Car meet; and the 4<sup>th</sup> 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 if the ending fund balance is over 30% of the next year's operating budget, the difference 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 if the ending fund balance is over 30% of the next year's operating budget, the difference 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 if the ending fund balance is over 30% of the next year's operating budget, the difference 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 2019 budget process began with department heads preparing their capital expenditure requests. General operating expenditures are then reviewed by the department heads and their requests are submitted to the finance department. Salaries, benefits and debt service are added by

finance. The requests are then forwarded to the Administrator and mayor along with estimated revenue in the form of a draft.

The draft is revised by evaluating the impact of the requests on the City's needs and goals. In late 2018, during the 2019 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 31<sup>st</sup>.

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 2019 Budget Development**

July 12, 2018	Request to department heads for estimated revenue and expenditures
July 12, 2018	Estimates filed with City Clerk.
September 10, 2018	Set public hearing for 2019 revenue sources.
September 12, 2018	Revenue sources public hearing notice published.
Oct 3 - Oct 17, 2018	Council budget committee meetings.
October 8, 2018	Public hearing - 2019 revenue sources
November 5, 2018	Budget workshop with full Council
November 5, 2018	Published notice of public hearing for 2019 – 2024 capital facilities plan.
November 5, 2018	Published notice of public hearing for proposed budget.
November 13, 2018	Preliminary budget and message due to City Clerk and Council (1 of 2).
November 26, 2018	Preliminary budget and message due to City Clerk and Council (2 of 2).
November 26, 2018	Public hearing for 2019 – 2024 capital facility plan.
November 26, 2018	Public hearing on proposed 2019 budget
December 3, 2018	Proposed budget available to the public.
December 3, 2018	Adoption of 2019 Ad Valorem Property Tax
December 3, 2018	Adoption of 2019 – 2024 capital facility plan.
December 3, 2018	Public hearing on proposed 2019 budget
December 3, 2018	Adoption of 2017 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
- Transportation Improvement Fund 195

### Cumulative Reserve Funds

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

- Park & Recreation Reserves 103
- Real Property Acquisition 104
- LEOFF 1 Reserves 105
- Fire Reserves 106
- Water Fund Reserves 107

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

### Debt Service Funds

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

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

### Capital Project Funds

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

- Real Estate Excise Tax Fund 335

### Enterprise Funds

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

- Water Utility Fund 401
- Sewer Utility Fund 404
- Solid Waste Utility Fund 406

### Trusts and Required Reserves

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

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

## Labor Relations

The City has 56 full & part time employees. 30 employees are represented by three labor organizations: 10 employees are covered by Operating Engineers Local No. 280, 10 employees are represented by Teamsters, and 10 employees are covered by the Fraternal Order of Police Tri-City Lodge 7. 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, 2019. The City strives to be fair to employees, to be consistent with all applicable state laws, to ensure equity and to promote labor relation policies beneficial to both

employees and management. City officials consider all current labor relations to be satisfactory.

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

Retirement Plan	City Contribution	Employee Contribution
LEOFF II	5.43%	8.75%
PERS II	12.83%	7.41%
PERS III	12.83%	5% - 15%

## Labor Organizations

### Operating Engineers Local No. 280

37 E. Main Street  
Othello, WA  
8 Members

### Fraternal Order of Police Tri-City Lodge 7

2839 W. Kennewick #356  
Kennewick, WA 99336  
Police/Commissioned Staff  
11 Officers

### Teamsters Info

1211 W Lincoln  
Yakima 98902 WA  
3 Sergeants  
6 Dispatch  
1 Code Enforcement

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# City of Othello

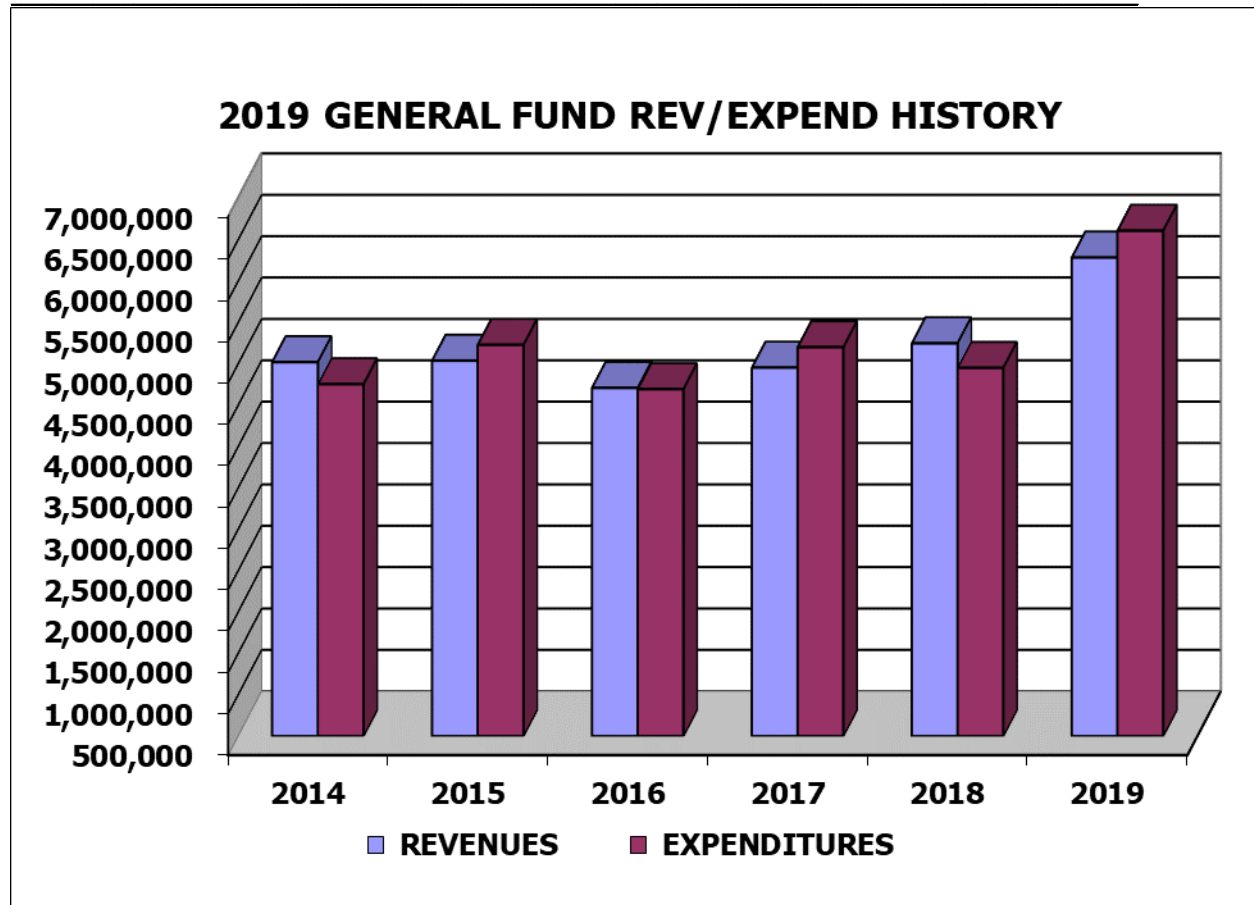


## Departmental Budgets

## 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 3.14311689 per thousand dollars of assessed valuation for collection in 2019. The

assessed value of property for 2018 is \$525,236,189 which is used to determine 2019 property tax collections. At this time the maximum Property Tax increase allowed is 101% of the highest previous request.



**Sales Tax:** A 7.9% sales (or use) tax is collected on every taxable event in the City of Othello. The City's share of the 7.9% sales tax is 1.29%. Of this amount, .5% is allocated to the General Fund, .5% is allocated to the Street Fund, .2% is allocated to the Transportation Improvement Fund and the remaining .09% of sales tax revenue is for Criminal Justice purposes. Adams County adopted this additional sales tax in May of 1994. Criminal Justice revenues are pooled together for the entire county; the County receives 10% and the remainder is distributed to cities and towns on a per capita basis. These funds are used for prosecution services provided by Adams County.

**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:**

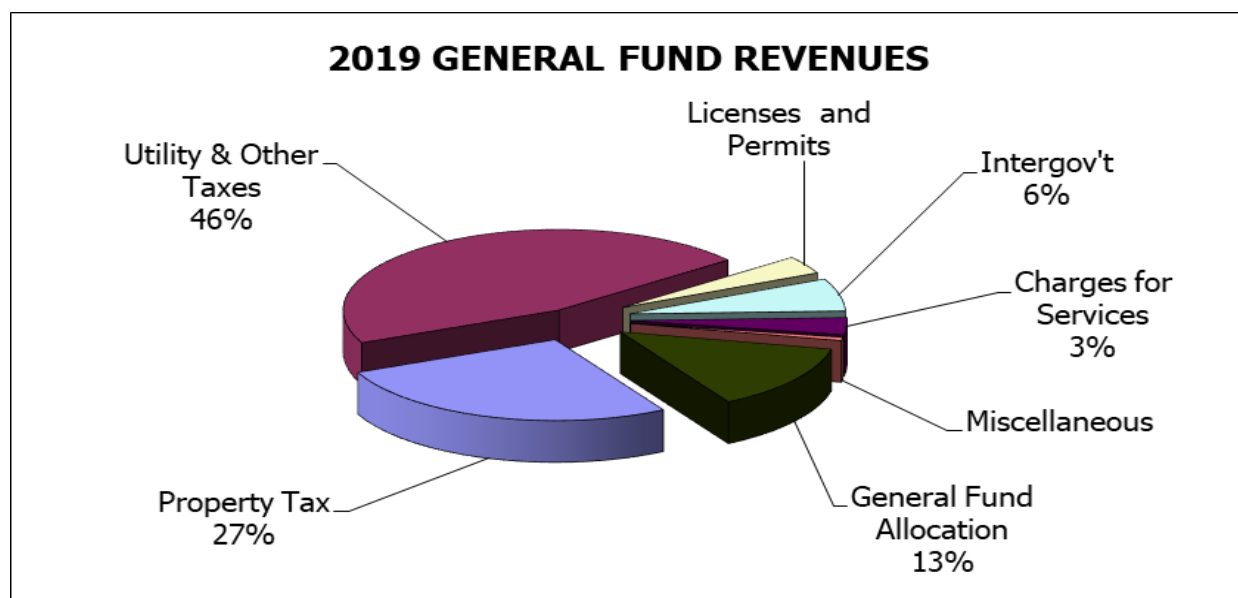
Intergovernmental Revenues are revenues received from the state or county. State distributed criminal justice funds are used to assist local governments in the area of public safety. Other intergovernmental revenues include the Liquor Excise Tax and Liquor Board Profits, which are distributed based on

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.

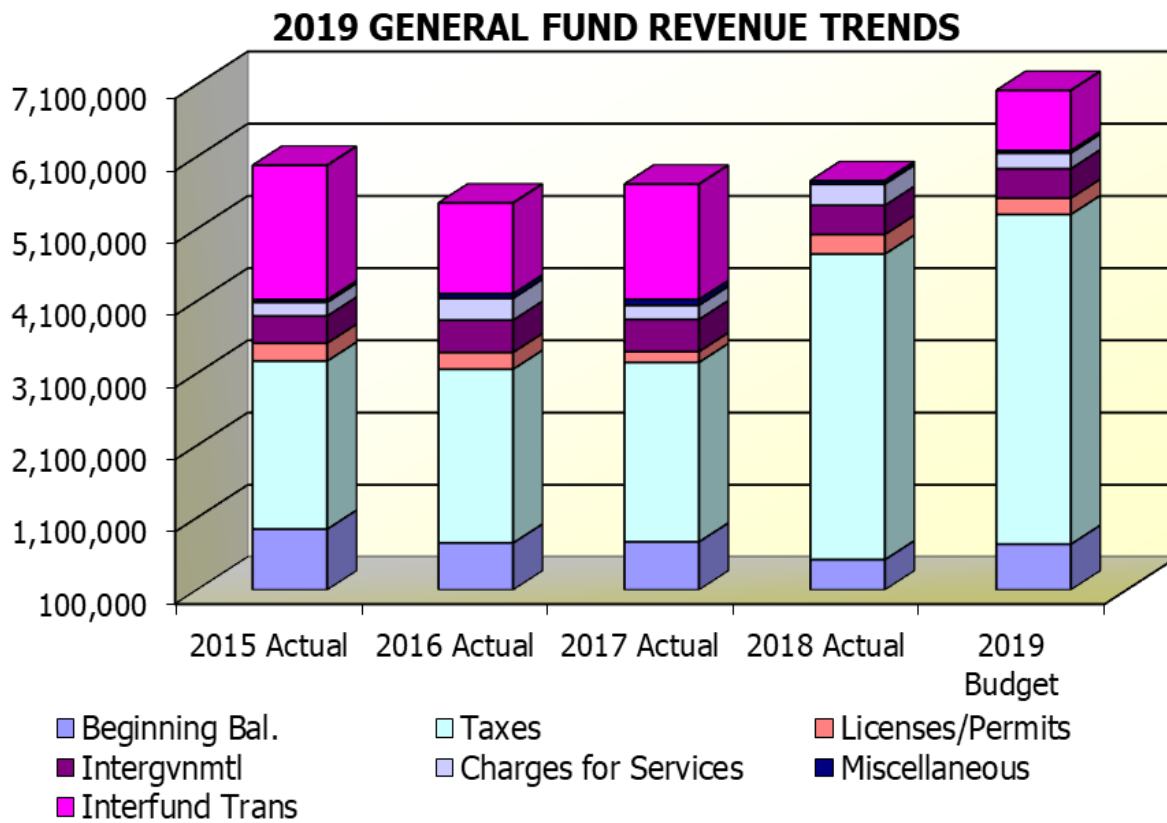
**Miscellaneous Revenues:** The majority of miscellaneous revenue is interest earned on investments. Other areas include building rentals, salvage, and concessions at the swimming pool.

**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.



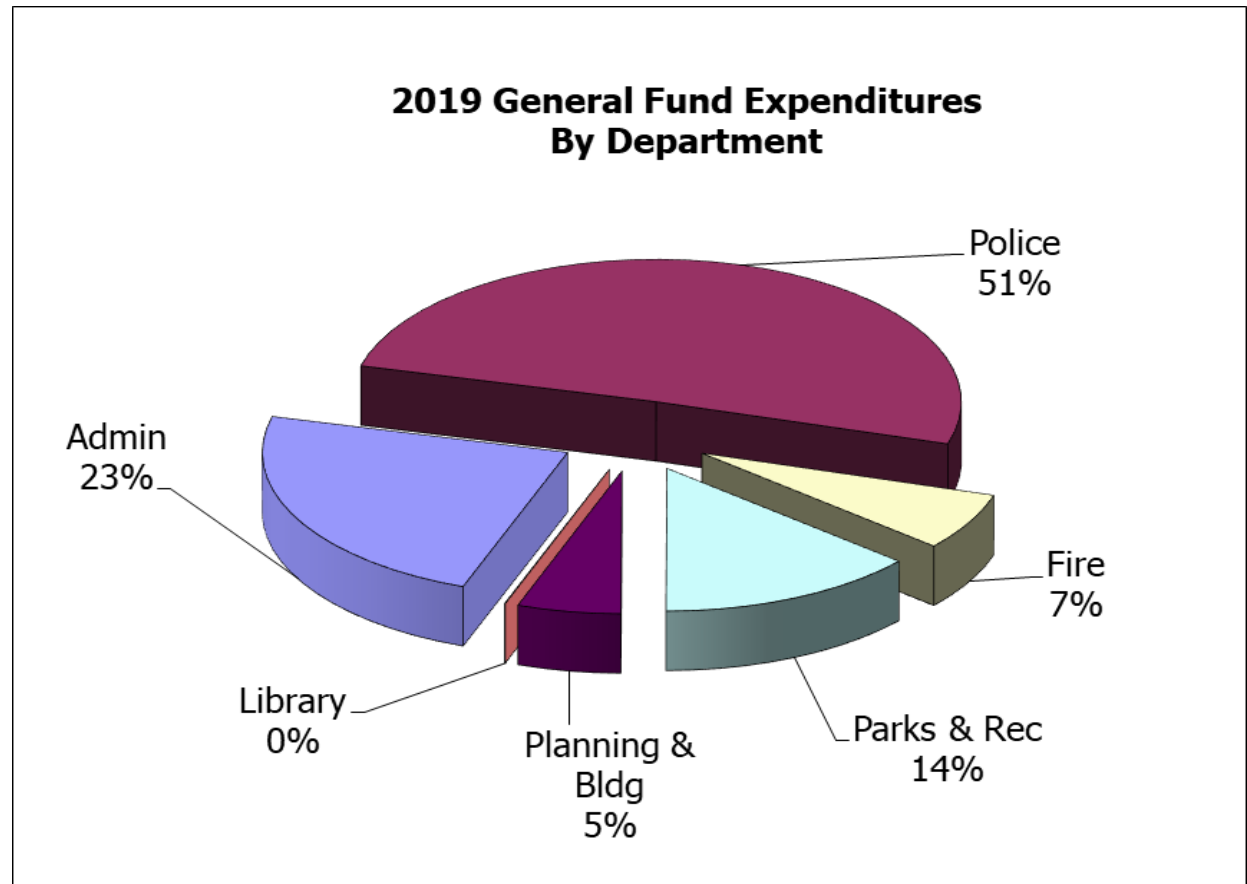
## General Fund Revenue History

Revenues	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2018 / 2019 Chg. %
Beginning Bal.	942,630	750,942	766,391	519,780	733,456	41.11%
Taxes	2,327,204	2,405,854	2,485,025	4,231,848	4,566,059	7.90%
Licenses/Permits	247,431	232,010	148,887	271,081	225,171	-16.94%
Intergovernmental	376,654	447,893	445,980	403,703	408,689	1.24%
Charges for Svcs	188,215	300,990	194,848	292,878	213,858	-26.98%
Miscellaneous	38,189	64,850	83,444	47,400	38,000	-19.83%
Interfund Trans	1,859,478	1,256,110	1,594,762	0	831,868	0.00%
<b>Total New Rev</b>	<b>5,037,171</b>	<b>4,707,707</b>	<b>4,952,946</b>	<b>5,246,910</b>	<b>6,283,645</b>	<b>19.76%</b>
<b>Total Revenue</b>	<b>5,979,801</b>	<b>5,458,649</b>	<b>5,719,337</b>	<b>5,766,690</b>	<b>7,017,101</b>	<b>21.68%</b>



## General Fund Department Expenditures

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



## Administration Department

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

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

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

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

The Executive branch consists of the Mayor, City

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

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

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

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

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

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

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

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

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

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

(AWC Retro Pool). The retro pool program provides third party administration of the City's

L&I claims and provides accident prevention and safety and loss control services.

## Administration Accomplishments

During 2018 the Administrative Department accomplished the following:

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>• Updated City website</li> <li>• Continual staff development for minute taking, business licensing, on-line Council packets, and cross-training in utility billing, and building department.</li> <li>• Updated the city-wide comprehensive plan and critical areas ordinances.</li> <li>• Expanded the Credit Card capability of the city.</li> </ul> | <ul style="list-style-type: none"> <li>• Conducted Civil Service testing for new officers and promotions within the Police Department.</li> <li>• Pursued and received \$6 million in grants for city water projects.</li> <li>• Applied for a \$350,000 grant to update our youth baseball fields and ADA access to our public bathrooms.</li> </ul> |
|--|---|

## General Administration Operational Statistics

	2012	2013	2014	2015	2016	2017	2018	% CHANGE
Utility Bills Issued	24,747	25,149	25,767	26,568	26,070	26,460	26,820	1.36%
Receipts Processed	11,177	10,677	11,109	12,559	13,900	13,164	14,302	8.64%
Account Payable Checks Issued	1,414	1,467	1,446	1,494	1,447	1,636	1,551	-5.20%
Accounts Payable EFT Transactions	60	68	71	70	72	73	122	67.12%
Payroll Checks Issued	542	505	518	543	569	558	504	-9.68%
Payroll EFT Transactions	660	683	628	687	690	820	905	10.37%
Dog Licenses Issued	697	365	499	503	458	0	0	0.00%
Park Shelter Reservations	302	237	207	176	186	193	165	-14.51%
Business Licenses Issued	706	682	656	669	711	758	972	28.23%

## 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"> <li>• IT upgrades around City Hall. Including council chambers and city servers.</li> <li>• Establish an offsite backup of all data.</li> </ul> | <ul style="list-style-type: none"> <li>• Hire a City Engineer</li> <li>• Take on the role of Public Safety Testing for the Civil Service process.</li> </ul> |
|--|--|

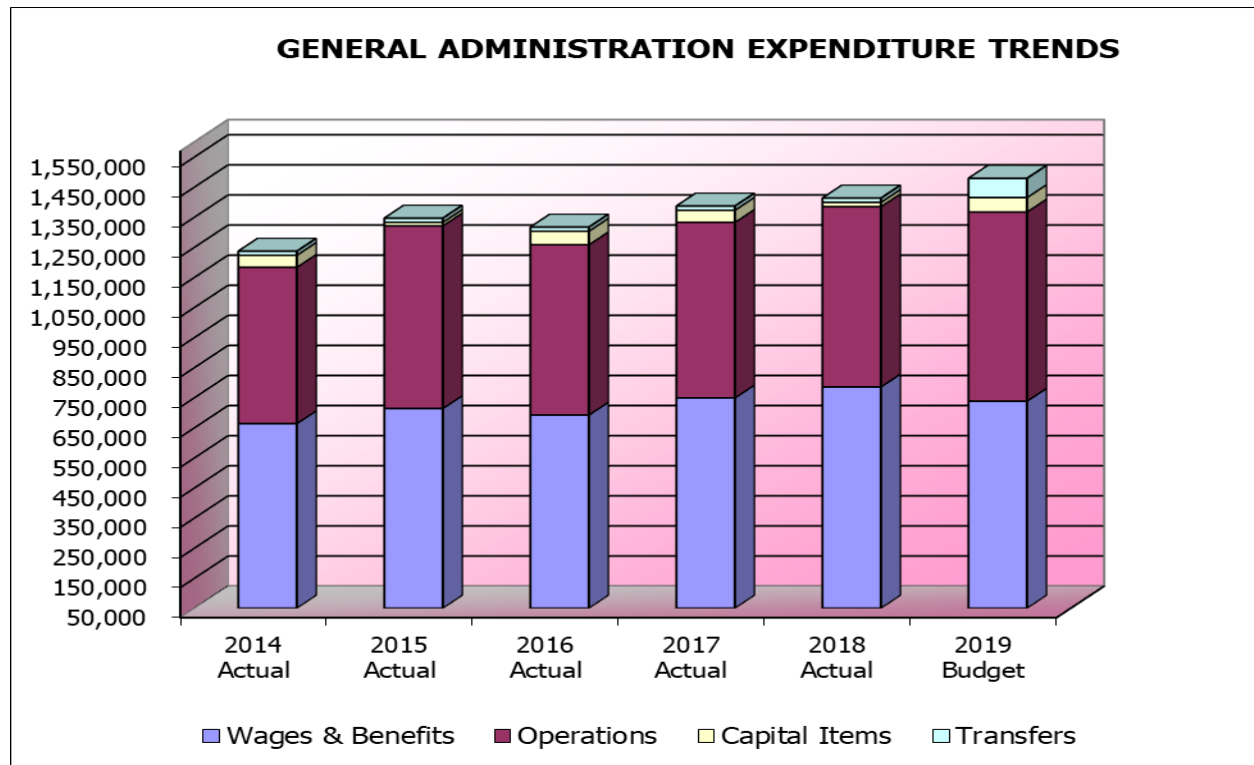
- Continue professional development with administrative staff.
- Organize contracts & records at City Hall.

### General Administration 2018 Expenditures

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

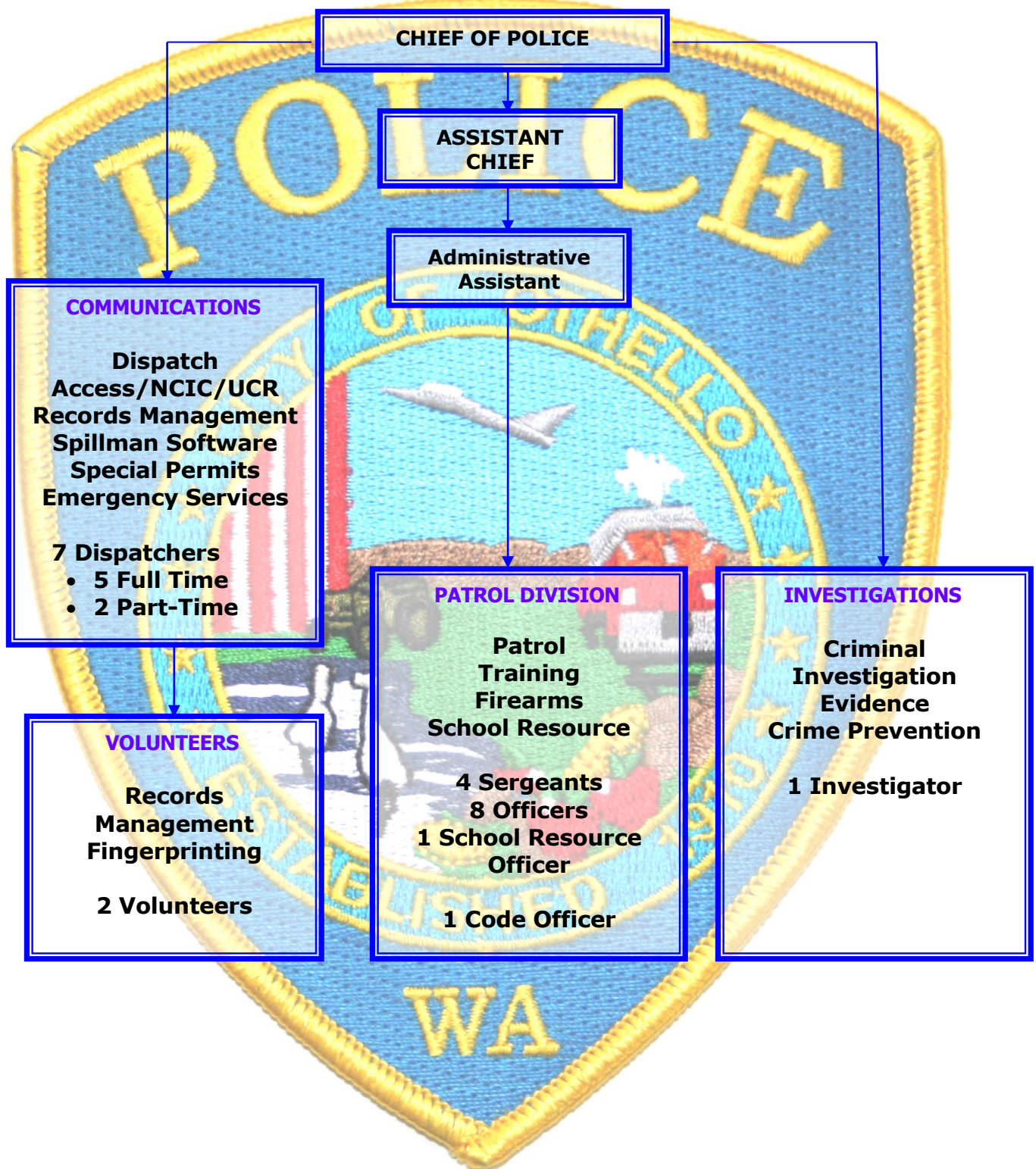
### General Administration Expenditure History

General Admin	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2018 / 2019 Chg. %
Wages & Benefits	692,033	748,944	785,555	738,089	749,905	812,727	8.38%
Operations	519,628	606,829	565,918	583,533	598,845	628,742	4.99%
Capital Items	39,864	11,836	44,978	40,165	14,631	47,920	227.52%
Transfers	13,440	13,650	13,560	13,770	13,900	63,902	359.73%
<b>Total</b>	<b>1,264,965</b>	<b>1,381,259</b>	<b>1,410,011</b>	<b>1,375,557</b>	<b>1,377,281</b>	<b>1,553,291</b>	<b>12.78%</b>





## Othello Police Department





## Othello Police Department

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

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

The Othello police department consists of 16 police officers sworn to serve this community. Each has taken an oath to support the Constitution of the United States and the State of Washington along with the Charter and Ordinances of the City of Othello. The team further consists of five full-time dispatchers with two part-time, an administrative assistant, an animal control/code enforcement officer and volunteers. These volunteers help with fingerprints, phone calls, and two as department chaplains.

### Police Department Operational Statistics

5 Year Police Statistics					
	2014	2015	2016	2017	2018
<b>Activity:</b>					
Calls	5,499	4858	4844	4825	4545
Traffic Stops	1,124	2585	2334	1660	1767
<b>Citations:</b>					
Criminal Non-Traffic	176	150	207	154	114
Criminal Traffic	180	335	328	244	215
Infraction Traffic	301	540	394	289	483
<b>Select Incidents Types:</b>					
Animal Problems	589	491	394	416	244
Criminal Mischief	377	178	115	188	129
Dui	69	59	76	42	73
Juvenile Problem	99	107	94	101	70
Loud Noise/Nuisance	163	133	116	105	120
Suspicious Person	889	755	769	761	761
Traffic Accidents	216	192	242	237	226
Warrants Served (Adams)	94	75	75	91	87
Weapons Offense	21	10	12	12	21
<b>UCR Crimes:</b>					
Assault	125	107	118	100	87
Burglary	57	55	42	36	36
Robbery	8	5	6	2	1
Homicide	0	0	0	0	0

Theft	264	226	168	118	118
Motor Vehicle Theft	66	29	42	33	40
<b>Crime Rate per 1000</b>	150.9	97.3	83.4	75.1	67.7

### Police Department Goals for 2019

#### Training

- Provide 24 hours of training for all officers
- Provide 12 hours of training for all full time dispatch
- Provide a legal update to all officers

#### Upgrade Essential Equipment

- Purchase new police vehicles
- Purchase new code enforcement vehicle
- Replace dispatch radio console

- Replace police portable and mobile radios
- Purchase body cameras
- Purchase handguns

#### Maintaining Staff

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

#### Accreditation

- Maintain all Accreditation standards and supply proofs to files.

### 2019 Police Department Expenditures

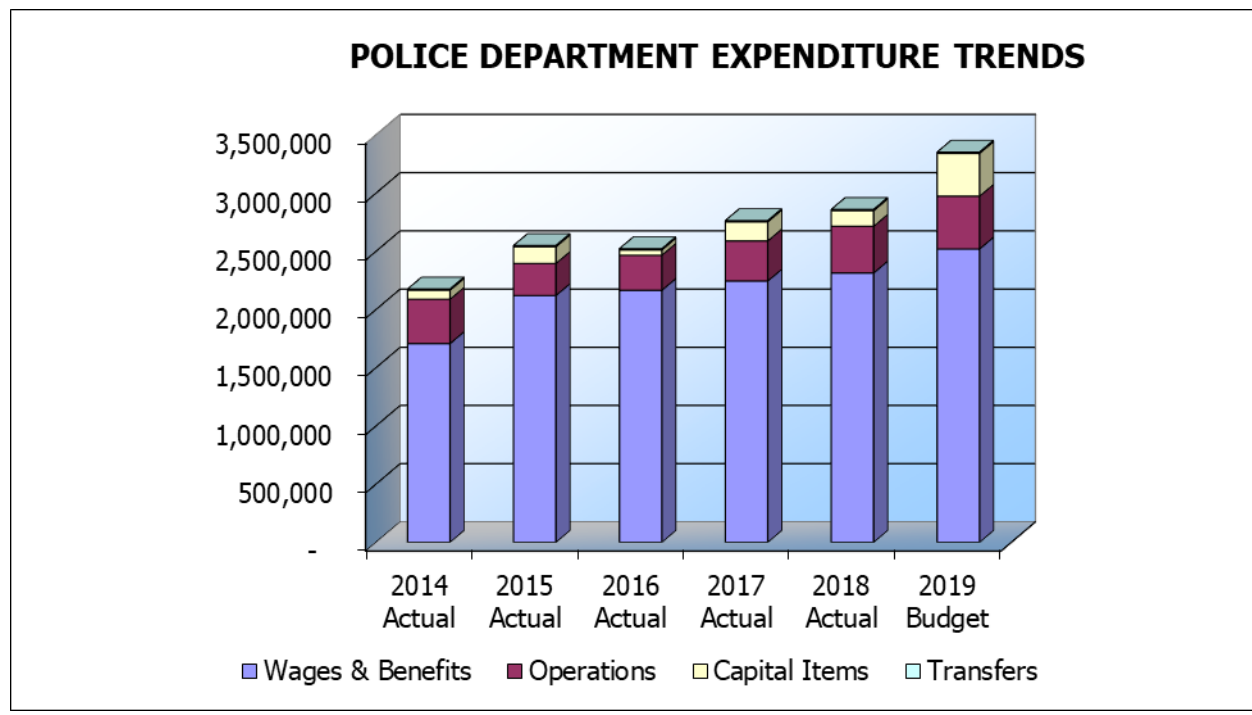
The Police Department takes seriously their mission "To Serve and Protect". Every year they achieve their goals with a minimal budget. They strike a careful balance between maintaining appropriate staffing levels and providing training and equipment to get the job done. Dispatch is also critical as it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

#### Code Enforcement

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

### Police Department Expenditure History

Police Department	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2018 / 2019 Chg. %
Wages & Benefits	1,707,683	2,120,628	2,165,220	2,244,997	2,314,116	2,520,449	8.92%
Operations	380,868	275,512	301,357	344,744	401,217	453,510	13.03%
Capital Items	77,073	142,903	45,223	163,499	133,760	367,500	174.75%
Transfers	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
<b>Total</b>	<b>2,175,624</b>	<b>2,549,043</b>	<b>2,521,800</b>	<b>2,763,240</b>	<b>2,859,093</b>	<b>3,351,459</b>	<b>17.22%</b>



## Fire Department Services

In 2001 Othello contracted with Adams County Fire District #5 for city fire services and inspections. The contract remains in effect with an automatic renewal unless terminated with a two year prior written notice of termination given by the appropriate legislative body of the organization desiring to terminate the agreement. By contracting with the County, the City has eliminated some of the dual roles that the two fire departments have had in the past. The City is still responsible for LEOFF I liability insurance and capital expenditures related to fire equipment and City owned buildings.

### Adams County Fire District #5

Three commissioners support Adams County Fire District #5; Jay Weise is the Chair along with Chad Smith and Doyle Pegram. Fire District #5 staff includes Chief Gary Lebacken, Assistant Chief Tom Salsbury, Captain Randy Guse and Secretary Erica Hiest, who also serves as a volunteer firefighter.

The District covers an area of 215 square miles with a population of approximately 14,000 and works out of three stations: the District Station is located at 220 S Broadway in Othello; the City Station is located at 250 S Broadway in Othello, and the third Station is at Bruce on Booker Road east of Othello.



Goals for 2017 are to continue with fire safety inspection of all commercial business within the city limits including schools and care centers. The City Administrator, Building Official and the Police Department work closely with the Fire District to insure compliance of fire and safety issues.

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

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

firefighters will be able to attend this annual training.

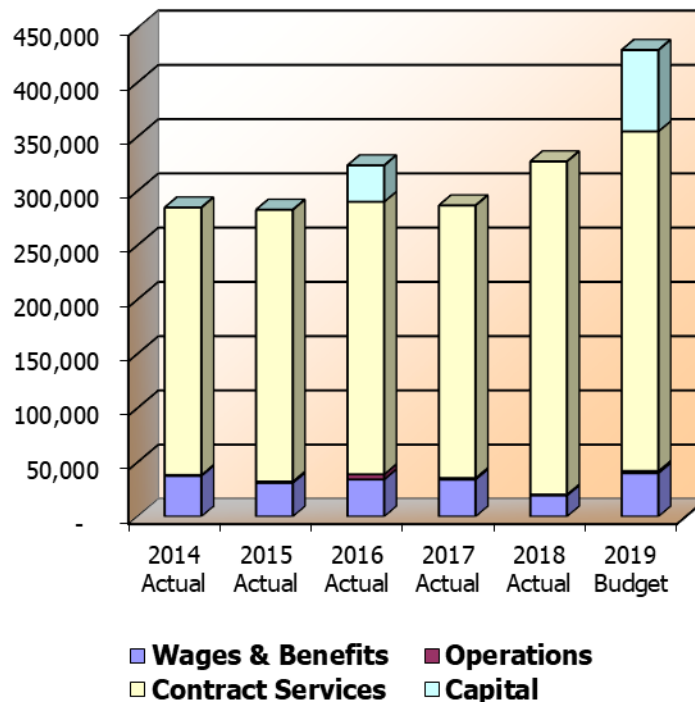
In 2018 Fire District No. 5 responded to 129 city call outs and completed 247 commercial and business inspections.

### Fire Department Expenditure History

Fire Department	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2018 / 2019 Chg. %
Wages & Benefits	37,493	31,023	34,220	34,166	19,445	40,000	105.71%
Operations	798	1,285	4,749	1,378	925	1,950	110.81%
Contract Services	246,514	250,417	251,169	251,169	306,908	313,046	2.00%
Capital	-	-	33,485			75,000	0.00%
<b>Total</b>	<b>284,805</b>	<b>282,725</b>	<b>323,623</b>	<b>286,713</b>	<b>327,278</b>	<b>429,996</b>	<b>31.39%</b>

Contracted services with Adams County Fire District #5 for 2019 will be \$313,046. 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 added \$100,000 in 2013 & \$20,000 in 2014, to a reserve for future equipment. In 2016 we spent \$33,485 for a new generator. In 2017 we increased the Fire Reserve fund by \$102,000 And, in 2019 we plan to increase the fire reserve fund by \$75,000.

### FIRE DEPARTMENT EXPENDITURE TRENDS



## Park & Recreation Department

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

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

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

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

Dan Dever memorial Skate Park

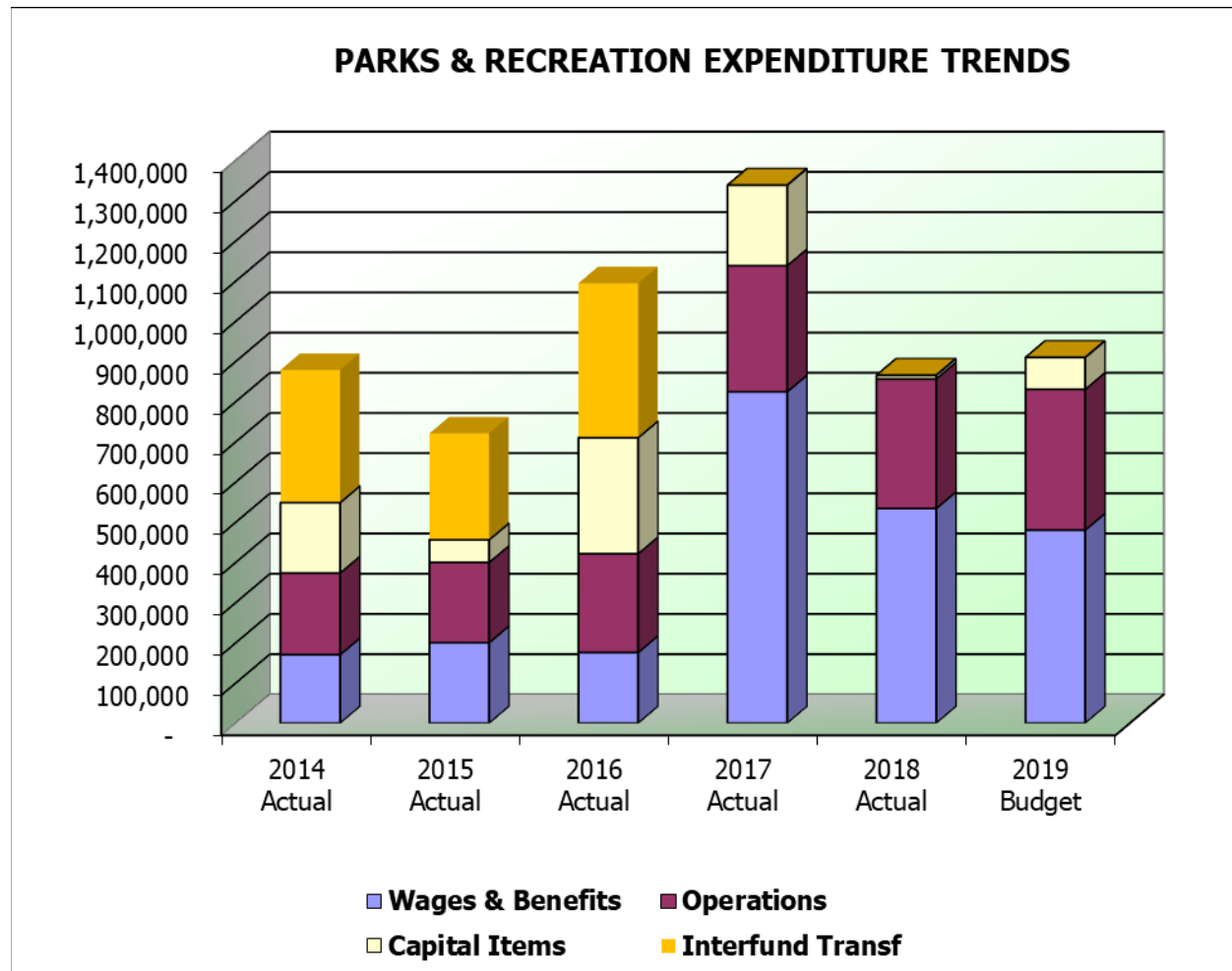


In 2018 the City applied for two grants in the RCO grant program. This biennium grant cycle is designed to improve existing spaces and add new spaces to keep up with community need. As of now it looks like we will be awarded one grant in the Youth Athletic Fields category for ball field renovation and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

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

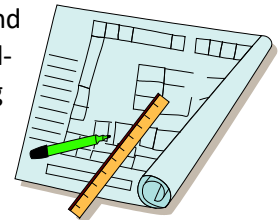
### Parks & Recreation Department Expenditure History

<b>Parks &amp; Recreation Department</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2018 / 2019 Chg. %</b>
Wages & Benefits	170,199	200,143	175,727	824,267	534,073	480,220	-10.08%
Operations	203,256	199,693	245,685	313,843	322,219	350,360	8.73%
Capital Items	175,120	56,145	288,547	200,176	9,025	79,104	776.50%
Interfund Transf	330,006	264,746	384,429	-	-	-	0.00%
<b>Total</b>	<b>878,581</b>	<b>720,727</b>	<b>1,094,388</b>	<b>1,338,286</b>	<b>865,317</b>	<b>909,684</b>	<b>5.13%</b>



### Planning & Building Department

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



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

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

### 2018 Accomplishments

- 188 permits were issued, on \$19M valuation

2018 Building Permits		
	Number of Building Permits	Valuation
Misc Permits	25	9,520,401
Commercial (new)	4	2,396,600
Demolition	4	n/a
Foundation only	16	n/a
Garage/Shed	4	106,789
Grading	1	n/a
Mechanical	21	156,832
Residence (new)	36	6,124,014
Placement (manufactured structures)	3	n/a
Plumbing	4	9,948
Porch/patio	4	40,917
Remodel/Addition	6	263,469
Roofing	33	297,965
Sign	27	151,927
Year End Total	188	19,068,821

<b>Notable building projects finished in 2018:</b> <ul style="list-style-type: none"> <li>• Sagehills Veterinary Clinic</li> <li>• Pik a Pot reconstruction after fire</li> <li>• Hinricks Trading Company, additional tanks</li> <li>• Cimaron/El Cora/Restaurant. Extensive repairs for building safety</li> <li>• Joel's Machine Shop</li> <li>• Yogurty Smogurty (remodel)</li> <li>• Upgrades at Simplot and McCain</li> </ul>	<b>Notable projects started in 2018 that are on-going:</b> <ul style="list-style-type: none"> <li>• 128,000 SF addition to Lineage cold storage</li> <li>• Dug Excavation new shop building</li> <li>• Addition to Desert Auto Lube &amp; Brake</li> <li>• Eagle Spray new equipment storage buildings</li> <li>• Remodel and rebrand of Cabana to Motel 6</li> <li>• Demolition of apartments at 940 Main</li> </ul>
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2018 Land Use Permits	
Type of Action	Number
Notice of Application issued	15
Environmental Reviews	6
Preliminary Plats approved	2



Final Plats approved	4
Plats recorded	3

### Staffing

- Rather than continue to contract with the County for inspection services, we created a staff position and hired a full-time Building Inspector in February 2018
- After the sudden departure of the Building & Planning Secretary at the end of June, we conducted an extensive search to find just the right person and hired a Secretary/Permit Tech in September 2018
- Assisted with the job description and applicant search for a full-time City Engineer who began in early 2019
- Code Enforcement Officer has been cross-training with Building Inspector to be able to cover some inspection duties in absence of Building Inspector

### Municipal Code updates

- Council adopted updated Critical Area Ordinances (OMC 13.08-13.14) to meet state requirements. A lot of this work was done by the previous Planner; however, the Wetland portion needed to be redone using the current guidelines, and the formal adoption process with SEPA, public hearing, and ordinances was not finished when he left. Most of this work was done in 2017, but not finalized until adoption of the ordinances in early 2018.
- Council adopted updated Off-Street Parking regulations (OMC 17.61) with more logical and easier-to-apply standards.
- Council adopted updated Sign regulations (OMC 14.58) to remove conflicts and irrelevant regulations, comply with new legal requirements, add provisions addressing electronic signs, and make the chapter easier to use for staff, sign companies, and the public.
- Planning Commission worked on updating the Landscape Ordinance, Commercial Zones (to replace OMC 17.31-17.37) and Residential Zones (OMC 17.17-17.24), and the Zoning Map.

### Website

- Many Building & Planning forms and checklists were created and posted.
- Reorganized Building & Planning pages on the website to be more user-friendly
- Added Building Permit Reports <https://www.othellowa.gov/building-permit-reports> and Land Use Notices <https://www.othellowa.gov/land-use-notice>
- [Identified some necessary fixes for ADA compliance and helped other departments in their updates](#)
- Added links to some pages that weren't linked on the mobile site or were hard to find, including Calendar and Council Agendas.

### Other

- Assisted with evaluation of new buildings and site for Public Works use
- Helped owner of 910 Main acquire grant for state and federal funding for evaluation and possible clean up of contamination

- Updated Census Bureau address list and identified over 400 addresses that were missing (mostly new development since the 2010 Census). An accurate population count in the 2020 Census will mean more equitable distribution of state and federal funding allocated based on population.

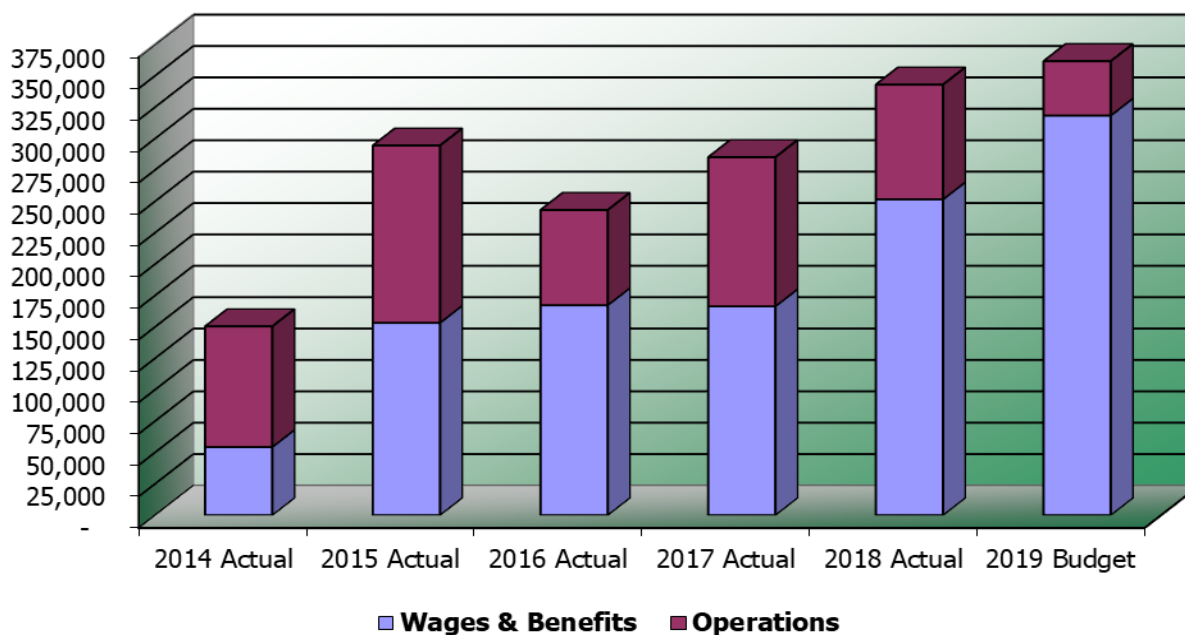
### 2019 Goals

- Adopt updates to Residential, Commercial, and Industrial Zones to remove conflicts, match the terms to current usage, and make the Zoning Code easier to use and understand for both citizens and staff.
- Adopt updates to the Comprehensive Plan and Zoning Maps to better match current and planned uses in various zones.
- Work on revising the Subdivision Code to remove conflicts and duplication and better integrate with the Public Works Standards.

### Planning and Building Department Expenditure History

<b>Planning &amp; Building Dept</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2018 / 2019 Chg. %</b>
Wages & Benefits	54,354	153,250	167,283	166,383	251,613	318,342	26.52%
Operations	96,082	141,201	75,821	118,766	91,381	43,300	-52.62%
<b>Total</b>	<b>150,436</b>	<b>294,451</b>	<b>243,104</b>	<b>285,149</b>	<b>342,994</b>	<b>361,642</b>	<b>5.44%</b>

### PLANNING & BUILDING EXPENDITURE TRENDS



## Othello Library

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

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

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

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

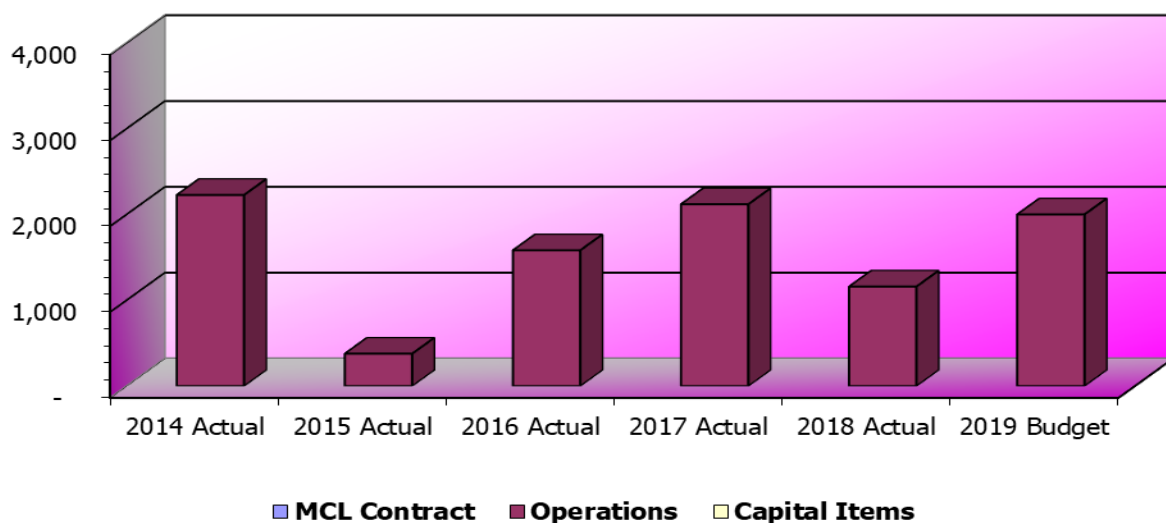
In 2019 we budgeted REET dollars for repairs to the library building (\$19,000 for an electrical upgrade & \$35,000 for a new roof).



### Library Expenditure History

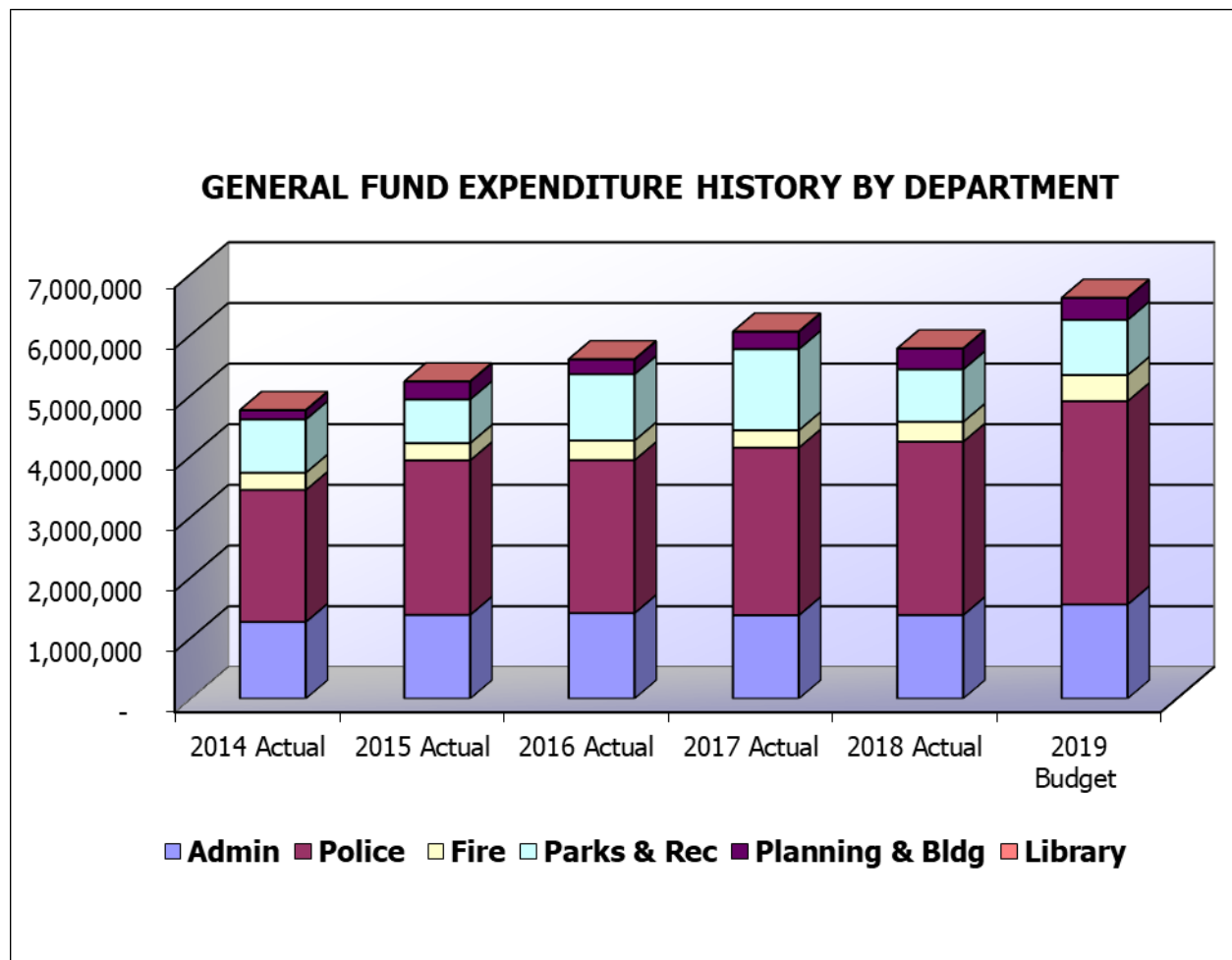
Library	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2018 / 2019 Chg. %
MCL Contract							0.00%
Operations	2,227	377	1,582	2,119	1,159	2,000	72.56%
Capital Items							0.00%
<b>Total Library</b>	<b>2,227</b>	<b>377</b>	<b>1,582</b>	<b>2,119</b>	<b>1,159</b>	<b>2,000</b>	<b>72.56%</b>

### LIBRARY EXPENDITURE TRENDS



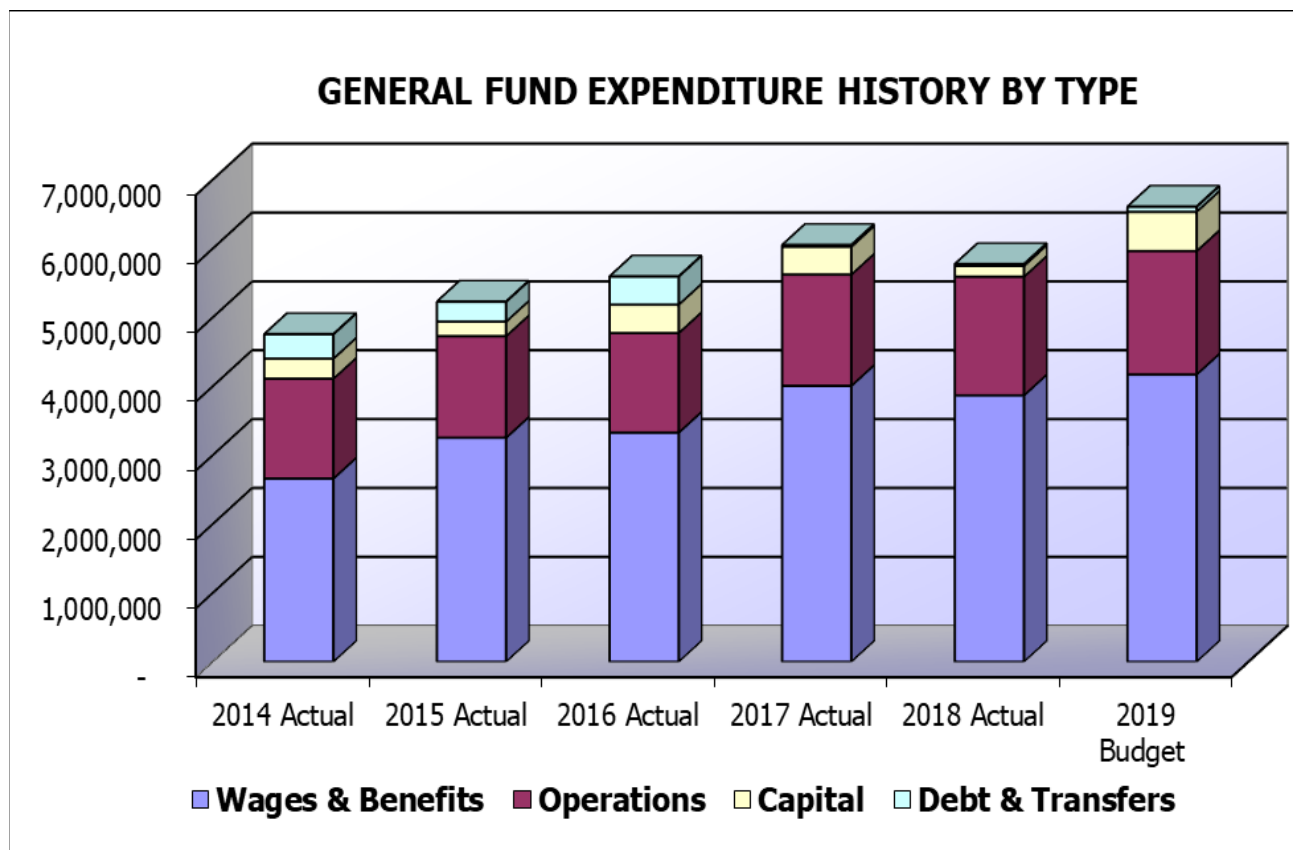
### General Fund Expenditures Summary by Department

General Fund Expenditures	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2018 / 2019 Chg. %
Admin	1,264,965	1,381,259	1,410,011	1,375,557	1,377,281	1,553,291	12.78%
Police	2,175,624	2,549,043	2,521,800	2,763,240	2,859,093	3,351,459	17.22%
Fire	284,805	282,725	323,623	286,713	327,278	429,996	31.39%
Parks & Rec	878,581	720,727	1,094,388	1,338,286	865,317	909,684	5.13%
Planning & Bldg	150,436	294,451	243,104	285,149	342,994	361,642	5.44%
Library	2,227	377	1,582	2,119	1,159	2,000	72.56%
<b>Total</b>	<b>4,756,638</b>	<b>5,228,582</b>	<b>5,594,508</b>	<b>6,051,064</b>	<b>5,773,122</b>	<b>6,608,072</b>	<b>14.46%</b>
<b>Ending Bal.</b>	<b>544,942</b>	<b>544,943</b>	<b>766,391</b>	<b>411,977</b>	<b>411,978</b>	<b>411,979</b>	<b>0.00%</b>



### General Fund Expenditures Summary by Type

General Fund Expenditures	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2018 / 2019 Chg. %
Wages & Benefits	2,661,762	3,253,988	3,328,005	4,007,902	3,869,152	4,171,738	7.82%
Operations	1,449,373	1,475,314	1,446,281	1,615,552	1,722,654	1,792,908	4.08%
Capital	292,057	210,884	412,233	403,840	157,416	569,524	261.80%
Debt & Transfers	353,446	288,396	407,989	23,770	23,900	73,902	209.21%
<b>Total</b>	<b>4,756,638</b>	<b>5,228,582</b>	<b>5,594,508</b>	<b>6,051,064</b>	<b>5,773,122</b>	<b>6,608,072</b>	<b>14.46%</b>



## TOURISM FUND

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

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

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

The following organizations received funding in 2019.

<b>Organization</b>	<b>2019 Allocation</b>
Othello Community Museum	\$ 800
Chamber of Commerce	\$ 13,600
Old Hotel	\$ 6,000
Rodeo	\$ 9,000
All City Car Classic	\$ 2,500
Adams County Fair	\$ 6,000
Sandhill Crane Festival	\$ 9,400
Coulee Corridor Project	\$ 1,100
Latino State Championship	\$ 2,900
Othello Rod & Gun Club	\$ 1,500
<b>2019 Total</b>	<b>\$ 52,800</b>

### Tourism Fund 2019 Revenue and Expenditures

<b>Tourism Fund 114</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>'16 vs '17 Inc./Dec.</b>
Beginning Bal.	45,051	45,568	42,400	46,942	41,157	38,387	-6.73%
Revenue	40,879	38,377	44,130	50,850	50,123	44,468	-11.28%
Expenditures	40,362	41,545	39,587	56,635	46,850	52,800	12.70%
Ending Balance	45,568	42,400	46,943	41,157	44,430	30,055	-32.35%

## REAL ESTATE EXCISE TAX FUND

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

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

### Real Estate Excise Tax Fund 2019 Revenue and Expenditures

<b>Real Estate Excise Tax Fund 135</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>'16 vs '17 Inc./Dec.</b>
Beginning Bal.	48,625	14,395	81,267	103,264	16,491	59,992	263.79%
Revenue	38,770	112,108	67,219	61,428	71,561	53,502	-25.24%
Expenditures	73,000	45,236	45,223	148,200	25,000	87,000	248.00%
Ending Balance	14,395	81,267	103,263	16,492	63,052	26,494	-57.98%

## UTILITY TAX FUND

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

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

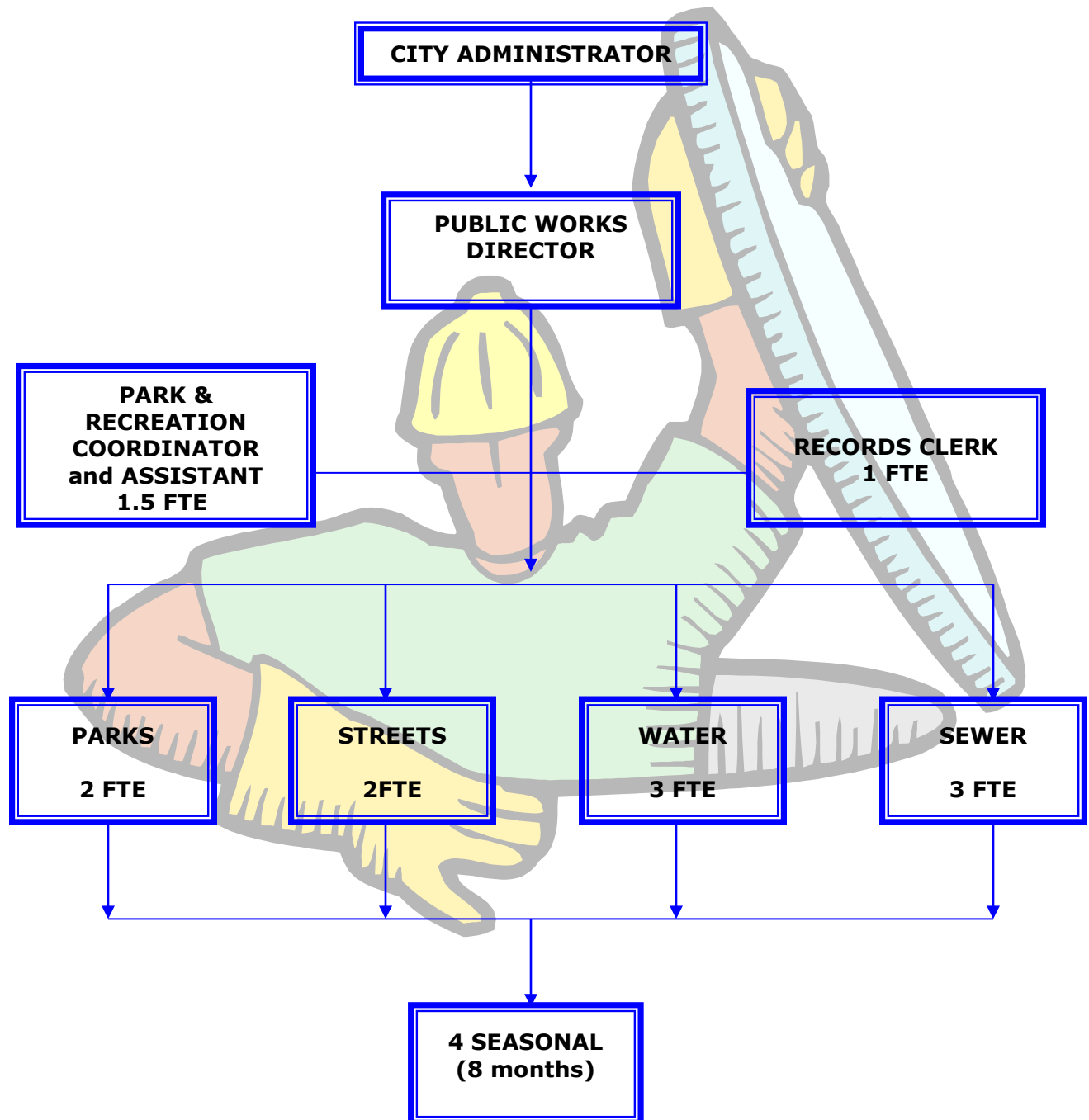
In 2004 the General Fund portion of the Utility Tax was decreased to 50% with the remaining 50% available for capital expenditures greater than \$25,000. In 2015, 2016 and 2017 the General Fund portion was adjusted to meet the current need of the city with 88% used in 2017.

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

### Utility Tax Fund 2019 Revenue and Expenditures

<b>UTILITY TAX FUND 140</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>'16 vs '17 Inc./Dec.</b>
Beginning Bal.	269,510	91,853	182,163	111,836			0.00%
Revenue	1,340,315	1,199,858	1,099,019	1,758,926			0.00%
Expenditures	1,517,972	1,109,548	1,169,345	1,870,762			0.00%
Ending Fund Balance	91,853	182,163	111,837	0			0.00%



**PUBLIC WORKS DEPARTMENT**

Staffing remained the same from 2018 to 2019.

## Public Works

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

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

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

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

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

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

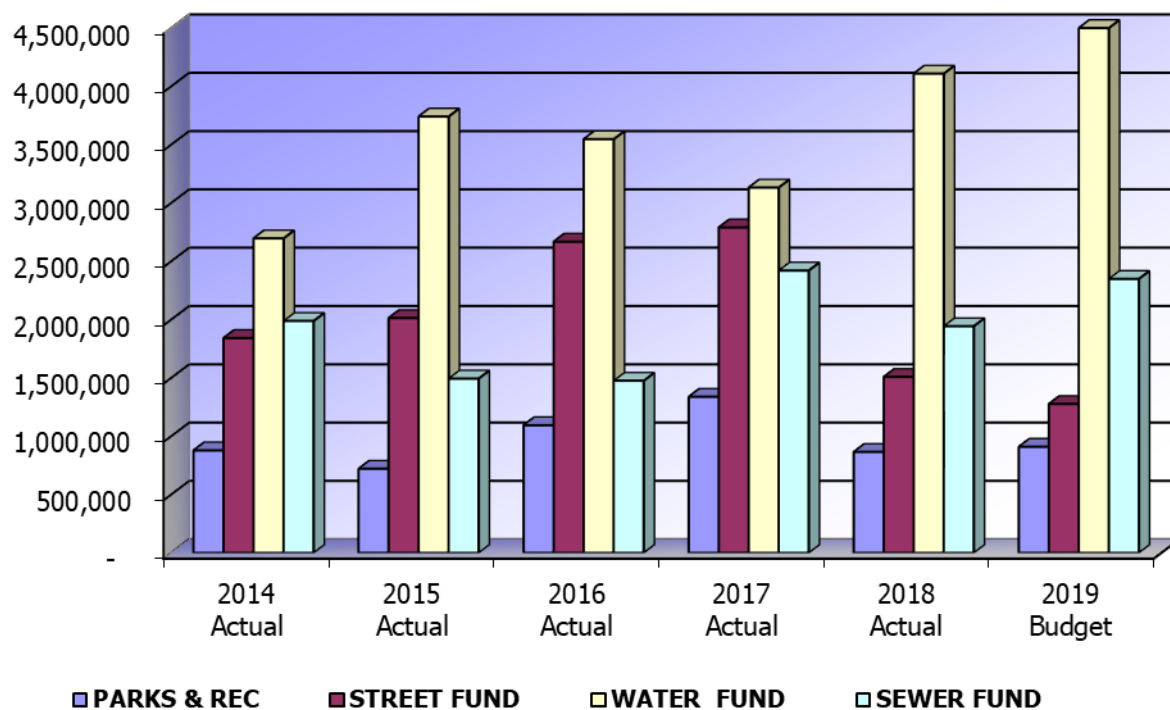


Large projects approved for 2019 include commencing work on a 2.5-million-gallon stand pipe reservoir and drilling Well #10, the purchase of two new service trucks, planned street overlay projects including crack sealing, continue with water and sewer line improvements including lining the sewer manholes, we will continue with the alley approach

improvements, continue with a water tower maintenance program (year five of six), continue with our Waste Water Treatment Facility head works and wastewater pretreatment. Public Works will also install a new Variable Frequency Device and emergency generator on Well #6. At the library we are doing an electrical upgrade and a new TPO roof.

### 2018 Public Works Accomplishments

- We expanded our Public Works facilities by purchasing property and shop buildings located at N Broadway & Pine, kitty corner from our existing shop.
- Completed the second phase of the 1<sup>st</sup> Ave project (from 26<sup>th</sup> to Spruce).
- Updated Olympia and Columbia streets including utility work.
- Completed year four of the water tower maintenance program.
- Various water and Sewer line improvements
- Alley approach improvements

**PUBLIC WORKS EXPENDITURE TRENDS**

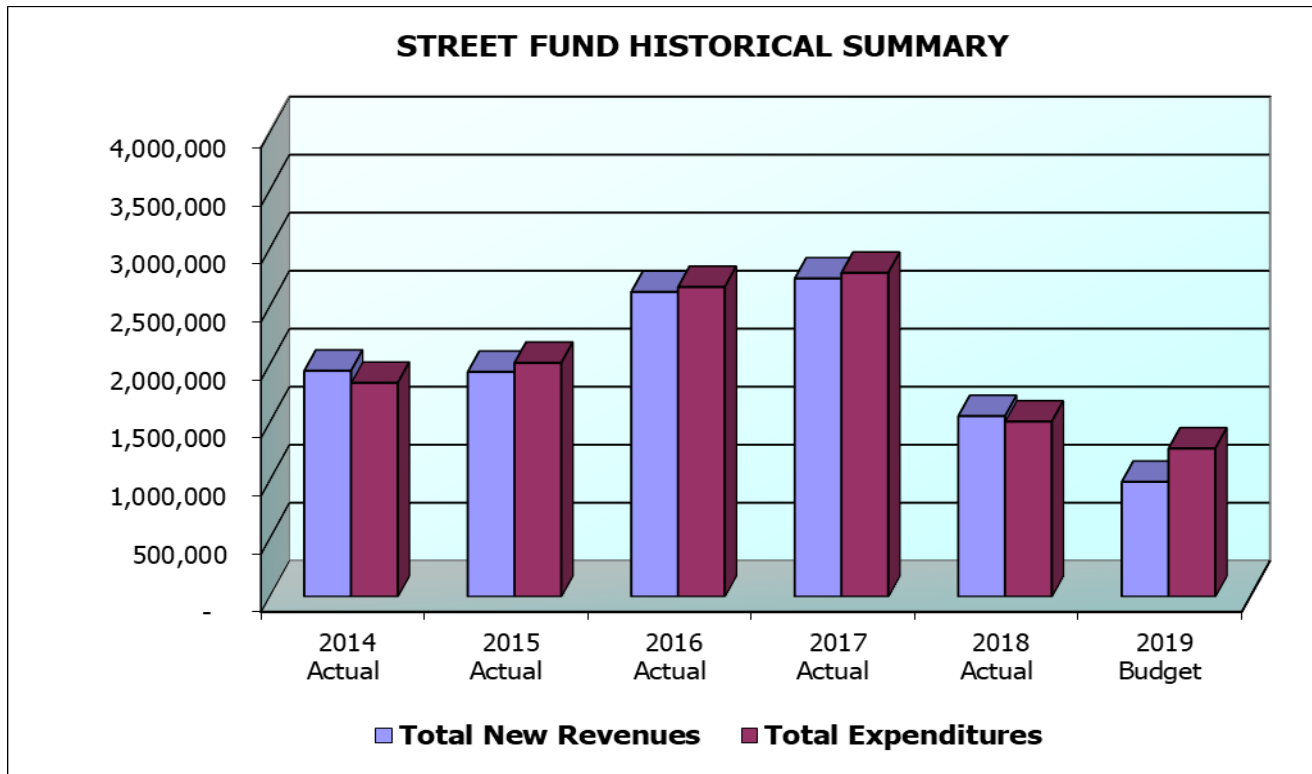
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## STREET FUND

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

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

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



### STREET FUND REVENUE

**Sales Tax:** A sales (or use) tax is collected on every taxable event in the City of Othello. The City's share of the 7.9% sales tax is 1.29%. 0.5% is allocated annually to the Street Fund and .2% is allocated to the Transportation Improvement Fund.

**Intergovernmental Revenues:**

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

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

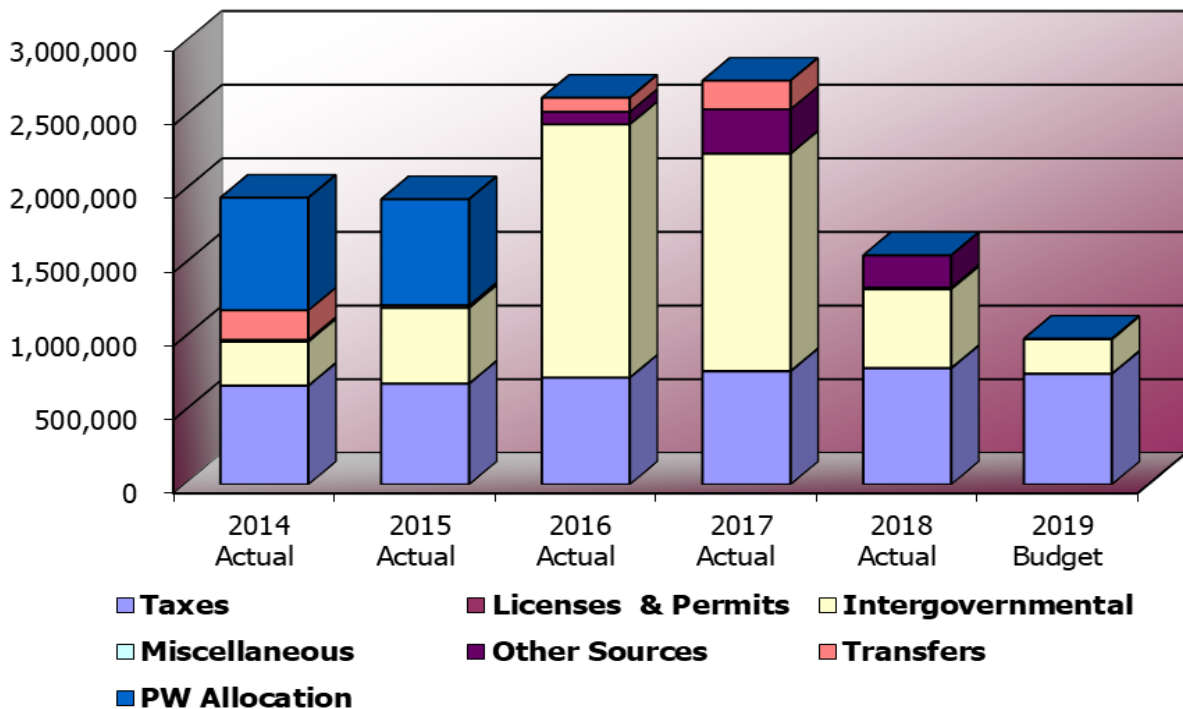
**Miscellaneous Revenues:** Miscellaneous Revenues are primarily interest earned on investments.

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

## Street Fund 2019 Revenue

REVENUE	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	19 vs.'18 Inc/Dec %
<b>Beginning Balance</b>	<b>430,818</b>	<b>535,487</b>	<b>458,566</b>	<b>709,944</b>	<b>661,373</b>	<b>516,711</b>	<b>-21.87%</b>
Taxes	669,988	683,932	725,102	767,660	788,094	750,000	-4.83%
Licenses & Permits	2,403	2,170	1,470	3,014	3,197	3,500	9.48%
Intergovernmental	297,001	512,222	1,718,124	1,474,545	534,185	231,774	-56.61%
Miscellaneous	13,306	2,613	1,092	2,415	11,556	4,128	-64.28%
Other Sources	-	-	84,665	300,000	218,804	-	-100.00%
Transfers	200,000	16,000	95,195	194,000	-	-	0.00%
PW Allocation	764,030	719,498	-	-	-	-	300.00%
<b>Total New Revenues</b>	<b>1,946,728</b>	<b>1,936,435</b>	<b>2,625,648</b>	<b>2,741,634</b>	<b>1,555,836</b>	<b>989,402</b>	<b>-36.41%</b>
<b>Available Revenue</b>	<b>2,377,546</b>	<b>2,471,921</b>	<b>3,084,214</b>	<b>3,451,578</b>	<b>2,217,209</b>	<b>1,506,113</b>	<b>-32.07%</b>

## STREET FUND REVENUE TRENDS



## STREET FUND BUDGET CONSIDERATIONS

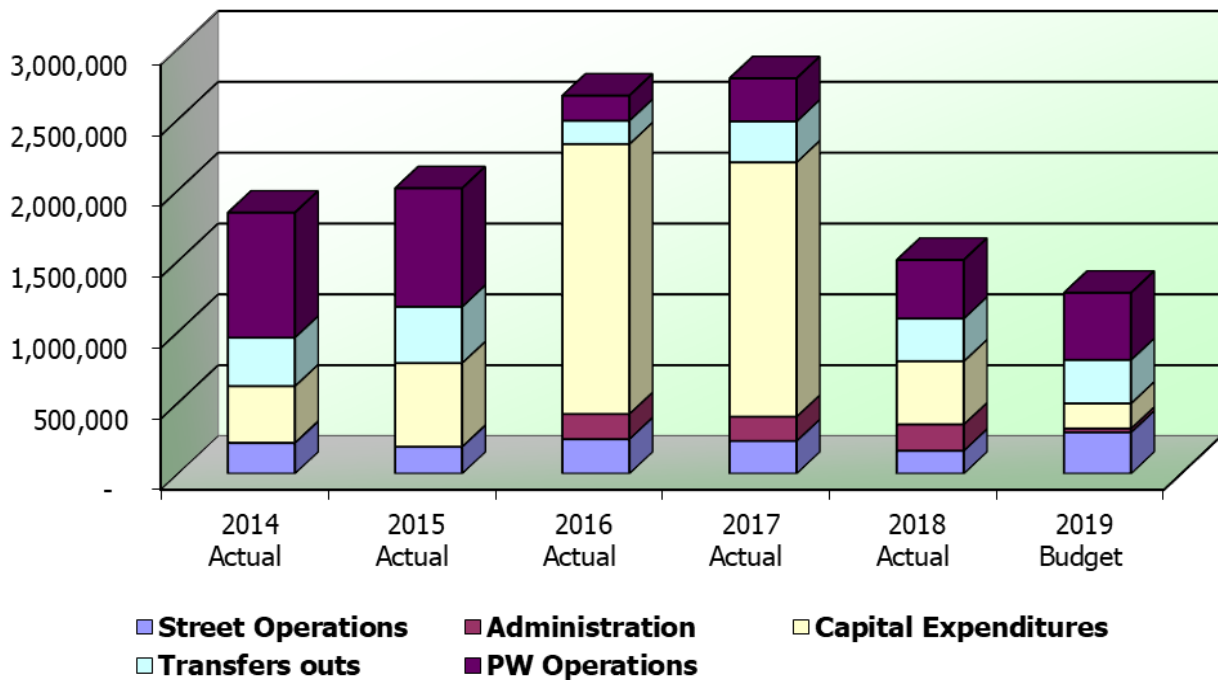
Capital projects budgeted for the Street Fund in 2019 include the purchase of a new service truck and a continuation of our street overlay projects. We are still budgeting \$25,000 to continue with the

street lighting beautification project; however we moved this expense to the Real Estate Excise Tax fund.

## Street Fund 2019 Expenditures

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	19 vs.'18 Inc/Dec %
Street Operations	216,656	189,492	244,128	230,908	162,405	291,500	79.49%
Administration	1,995	1,232	177,424	171,454	185,569	27,200	-85.34%
Capital Expenditures	399,035	590,219	1,904,327	1,795,161	445,511	177,494	-60.16%
Transfers outs	342,595	397,234	164,908	288,497	301,631	306,676	1.67%
PW Operations	881,780	836,178	177,333	304,184	413,470	473,584	14.54%
<b>Total Expenditures</b>	<b>1,842,060</b>	<b>2,014,355</b>	<b>2,668,120</b>	<b>2,790,204</b>	<b>1,508,586</b>	<b>1,276,454</b>	<b>-15.39%</b>
<b>Ending Balance</b>	<b>535,487</b>	<b>457,566</b>	<b>416,094</b>	<b>661,374</b>	<b>708,623</b>	<b>229,659</b>	<b>-67.59%</b>

## STREET FUND EXPENDITURE TRENDS





## TRANSPORTATION BENEFIT DISTRICT

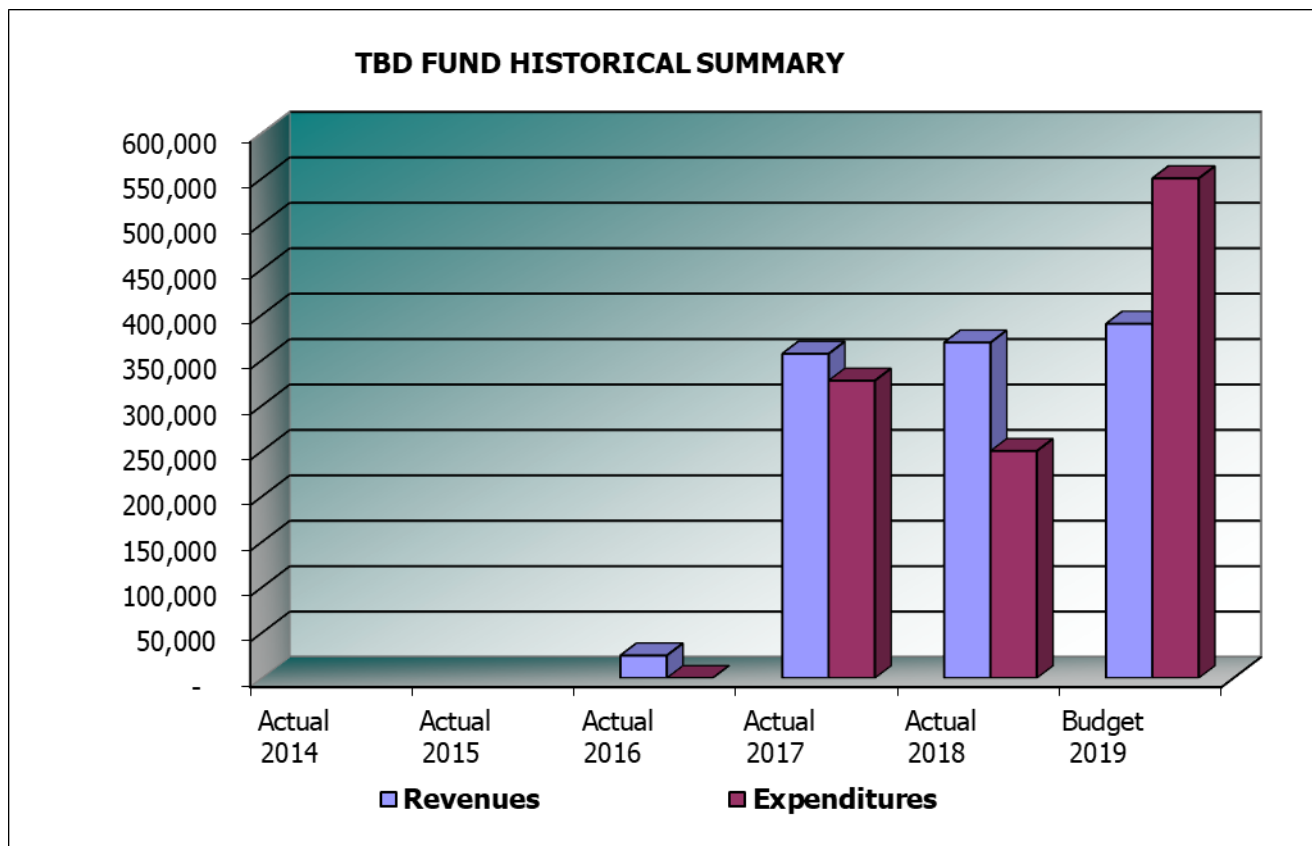
The City established a Transportation Benefit District (TBD) in August of 2012. The district was created for the purpose of acquiring, constructing, improving, providing, and funding transportation improvements within the District. The district boundaries are the same as the City of Othello boundaries.

The Governing Board of the TBD had two funding options:

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

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

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



## WATER FUND

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

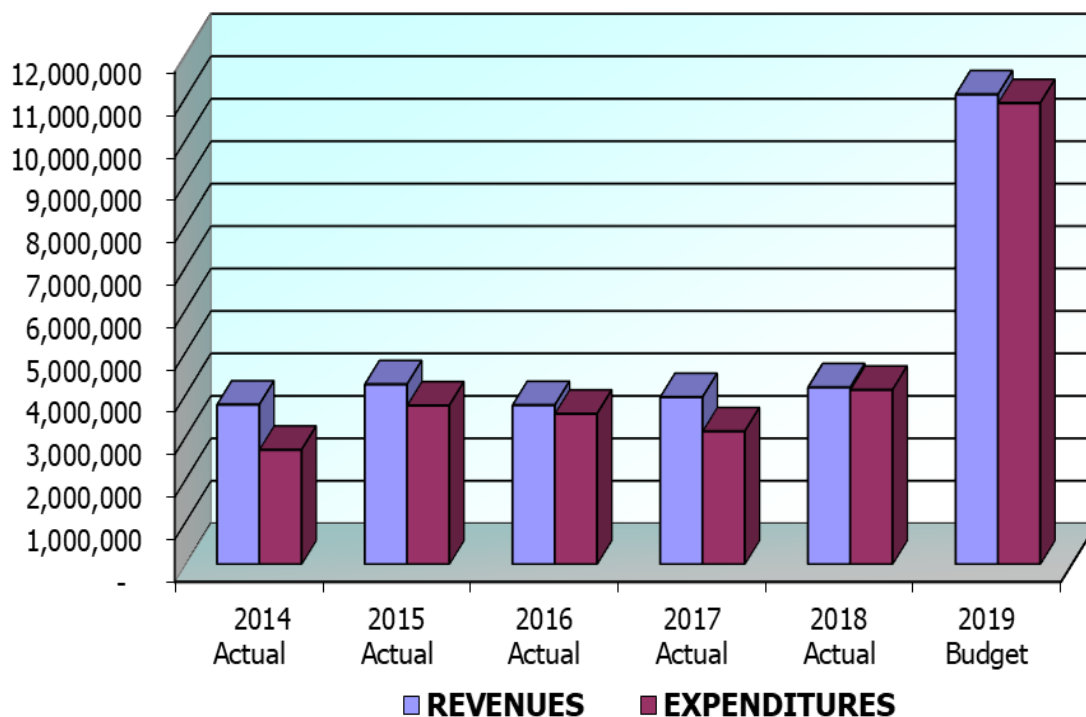
The Water Division of Public Works maintains 43 miles of water lines and serves approximately 2,100 meters. This includes two large industrial accounts that make up approximately 65% of the system demand. The City's water service area includes the Othello corporate limits and a portion of unincorporated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

The Water Utility currently manages wells from the Wanapum and Grand Ronde Aquifers for water production. Our last well, #9, was completed in 2016. We are in the middle of re-drilling Well #3. This well was crooked which added more wear and tear to the equipment and reduced water production. We are obtaining funding to assist with our next Well, Well #10 and a new 2.5 million gallon reservoir.



Time for Well #10

### WATER UTILITY REVENUE/EXPEND HISTORICAL SUMMARY



### Water Fund Revenue Sources

**Charges for Services:** Water Fund revenue is made up primarily of water sales. In 2016 City Council approved a 3-year water rate increase to residential/commercial users averaging 4.8% and to commercial users averaging 15.5% per year, from 2017 through 2019. The increase was needed to complete the required water improvements as stated in the Capital Facility Plan. That plan includes rehabilitating existing wells, finding future water sources, implementing a water tower maintenance program, and regular water line improvements to meet future growth expectations. Capital Facility Fees and Water Hook-up fees are collected for new water hook-ups. This fee

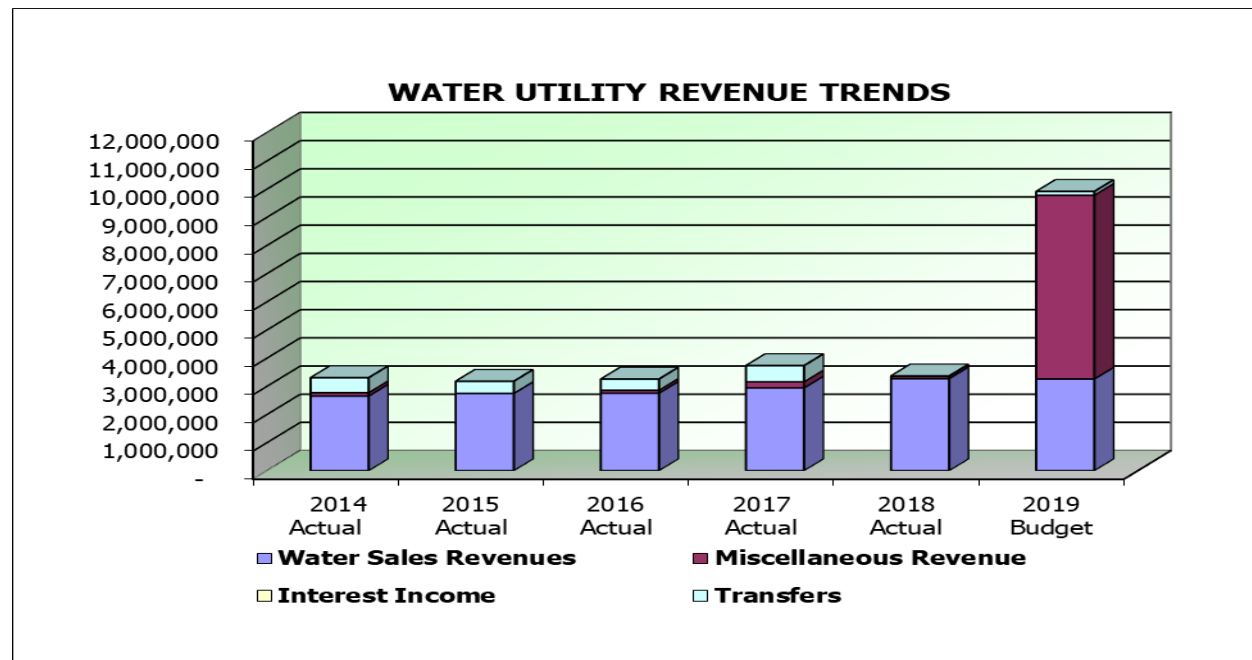
is transferred into Water Reserves for future water expansion.

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

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

### WATER FUND 401 Water Fund 2019 Revenue

REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	19 vs. '18 Inc/Dec %
Beginning Balance	461,909	1,065,959	498,496	209,466	806,229	1,161,011	44.01%
Water Sales Revenues	2,649,973	2,741,971	2,750,604	2,939,349	3,267,685	3,253,972	-0.42%
Miscellaneous Revenue	119,644	1,413	104,354	215,450	81,195	6,522,000	7932.51%
Interest Income	1,488	1,714	1,011	287	555	500	-9.91%
Transfers	529,440	428,650	395,560	573,770	13,900	133,900	863.31%
<b>New Revenue</b>	<b>3,300,545</b>	<b>3,173,748</b>	<b>3,251,529</b>	<b>3,728,856</b>	<b>3,363,335</b>	<b>9,910,372</b>	<b>194.66%</b>
<b>Total Available</b>	<b>3,762,454</b>	<b>4,239,706</b>	<b>3,750,025</b>	<b>3,938,322</b>	<b>4,169,564</b>	<b>11,071,383</b>	<b>165.53%</b>



### Water Fund Budget Considerations

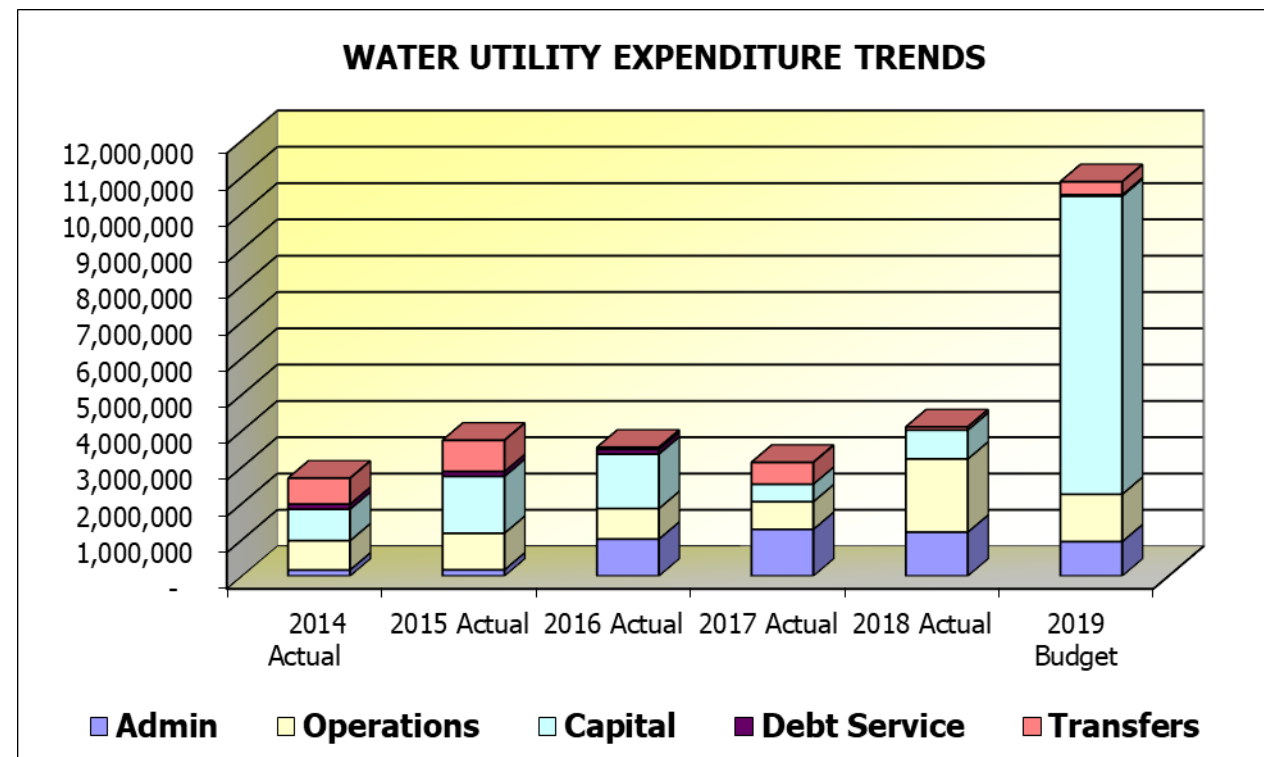
The City has set up maintenance schedules for water wells. The schedule includes regular inspection for preventative maintenance.

Major capital projects budgeted for 2019 include \$3,500,000 for a 2.5 million gallon reservoir,

\$3,497,000 for Well #10, \$500,000 to replace the Variable Frequency Device (VFD) in Well #6, \$238,000 for the water tower maintenance program (year five of six), and \$400,000 for continuing waterline improvements.

### Water Fund 2019 Expenditures

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	19 vs. '18 Inc/Dec %
Admin	169,715	172,662	1,019,523	1,287,676	1,210,375	950,575	-21.46%
Operations	805,498	1,008,367	842,090	761,497	2,016,433	1,304,100	-35.33%
Capital	867,295	1,566,009	1,499,568	482,921	795,685	8,209,914	931.80%
Debt Service	139,409	134,933	131,735	-	-	40,000	0.00%
Transfers	714,579	859,240	53,792	600,000	86,500	359,538	315.65%
<b>Total Expenditures</b>	<b>2,696,495</b>	<b>3,741,210</b>	<b>3,546,708</b>	<b>3,132,094</b>	<b>4,108,993</b>	<b>10,864,127</b>	<b>164.40%</b>
<b>Ending Balance</b>	<b>1,065,959</b>	<b>498,496</b>	<b>203,317</b>	<b>806,228</b>	<b>60,571</b>	<b>207,256</b>	<b>242.17%</b>

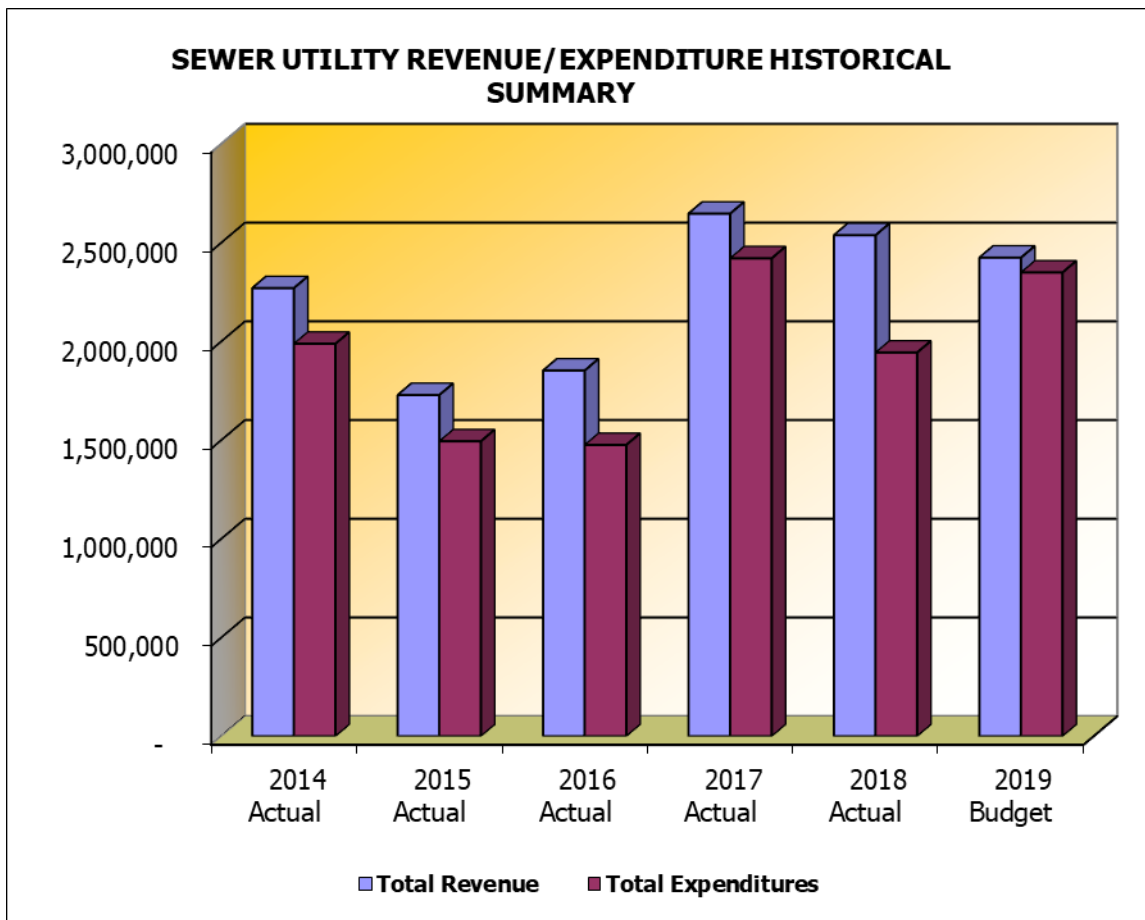


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## SEWER FUND

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

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



### SEWER FUND REVENUE SOURCES

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

As part of the Sewer Comprehensive Plan, a

sewer rate analysis was completed in 2018 to determine the future revenue needs of the Sewer Fund.

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

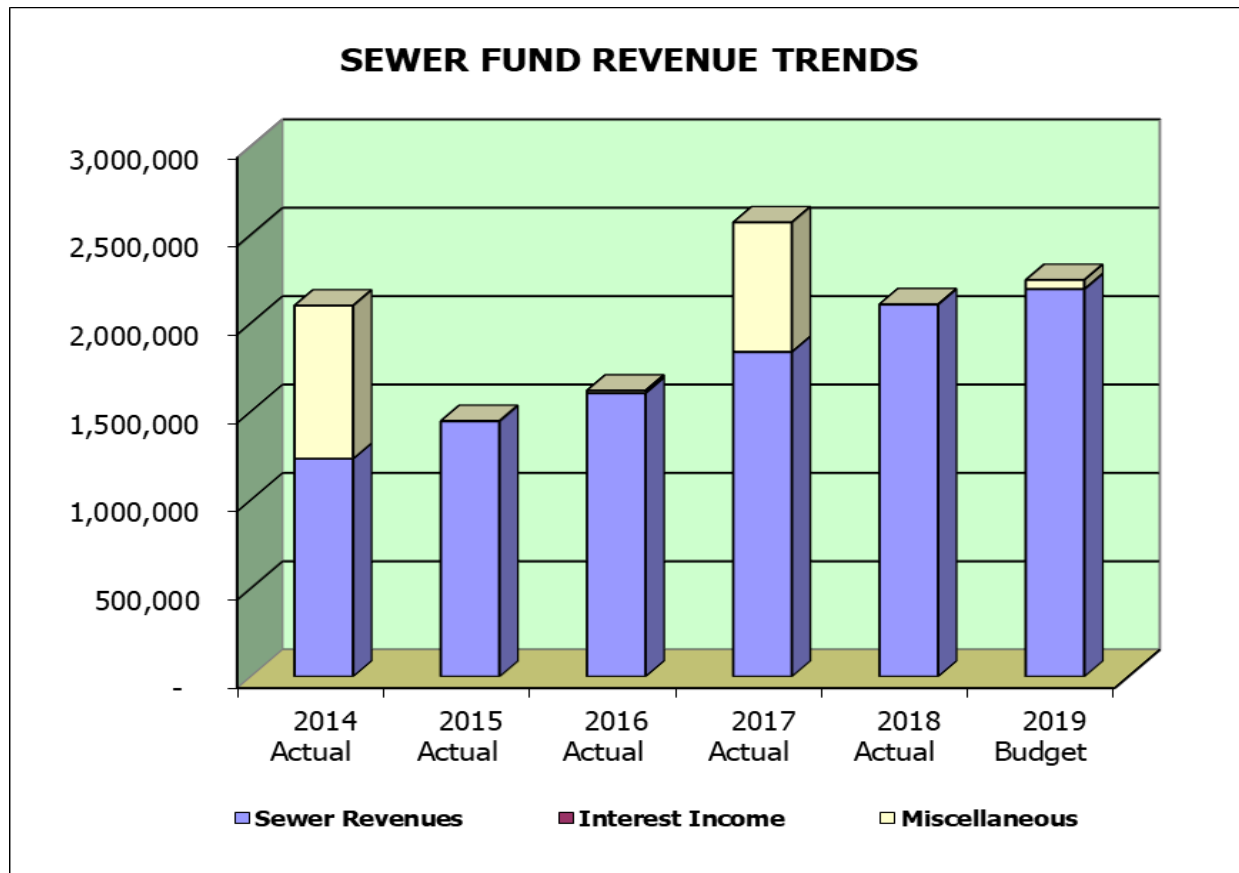
**Miscellaneous Revenues:** These revenues are typically interest earned on investments.

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

City Council and is shown as revenue into the receiving fund and expenses out of the providing fund. We budgeted a transfer from our Sewer Fund to the Sewer Reserve Fund in the amount of \$855,000, in 2019. This is to help fund a new \$30,000,000 sewer treatment facility.

### Sewer Fund 2019 Revenue

REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	'18 vs. '19 Inc/Dec %
Beginning Balance	170,574.00	281,786	234,088	77,088	226,257	77,655	-65.68%
Sewer Revenues	1,232,746	1,444,318	1,603,477	1,836,169	2,104,541	2,191,747	4.14%
Interest Income	516	776	1,037	1,714	1,920	2,000	4.17%
Miscellaneous	865,842	1,200	13,763	731,974	194	50,200	25776.29%
Transfers	-	-	-	-	204,819	102,410	200.00%
<b>Total Revenue</b>	<b>2,099,104</b>	<b>1,446,294</b>	<b>1,618,277</b>	<b>2,569,857</b>	<b>2,311,474</b>	<b>2,346,357</b>	<b>1.51%</b>
<b>Available Revenue</b>	<b>2,269,678</b>	<b>1,728,080</b>	<b>1,852,365</b>	<b>2,646,945</b>	<b>2,537,731</b>	<b>2,424,012</b>	<b>-4.48%</b>





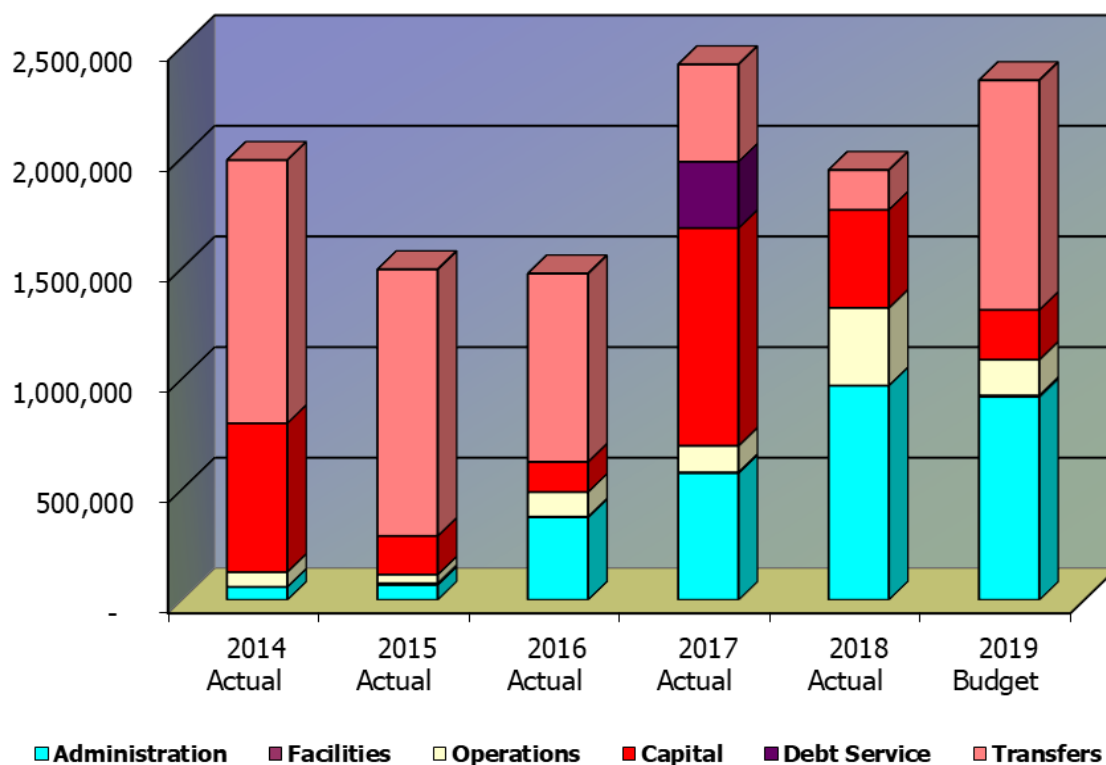
## SEWER FUND BUDGET CONSIDERATIONS

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

## Sewer Fund 2019 Expenditures

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	'18 vs. '19 Inc/Dec %
Administration	58,921	67,914	373,792	573,184	968,641	918,297	-5.20%
Facilities	159	7,397	2,324	3,682	132	6,000	4445.45%
Operations	66,651	39,324	111,690	119,738	351,308	161,700	-53.97%
Capital	672,670	174,658	136,472	984,084	443,091	225,084	-49.20%
Debt Service	-	-	-	300,000	-	-	0.00%
Transfers	1,189,492	1,204,699	851,000	440,000	180,000	1,037,770	476.54%
<b>Total Expenditures</b>	<b>1,987,892</b>	<b>1,493,992</b>	<b>1,475,278</b>	<b>2,420,688</b>	<b>1,943,172</b>	<b>2,348,851</b>	<b>20.88%</b>
<b>Ending Balance</b>	<b>281,786</b>	<b>234,088</b>	<b>377,087</b>	<b>226,257</b>	<b>594,559</b>	<b>75,161</b>	<b>-87.36%</b>
<b>Total</b>	<b>2,269,678</b>	<b>1,728,080</b>	<b>1,852,365</b>	<b>2,646,945</b>	<b>2,537,731</b>	<b>2,424,012</b>	<b>-4.48%</b>

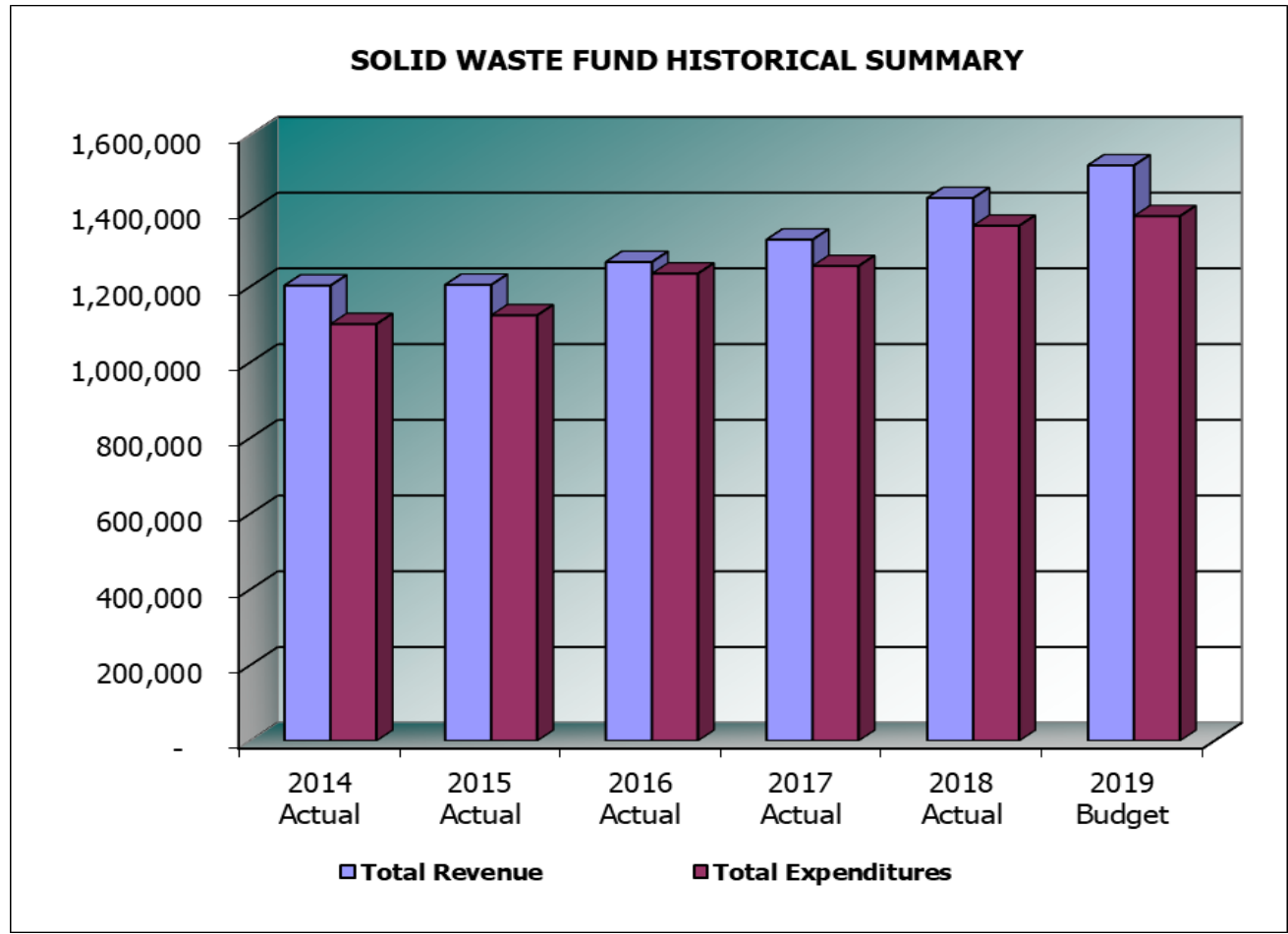
## SEWER FUND EXPENDITURE TRENDS



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## SOLID WASTE FUND

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



### SOLID WASTE FUND REVENUE

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

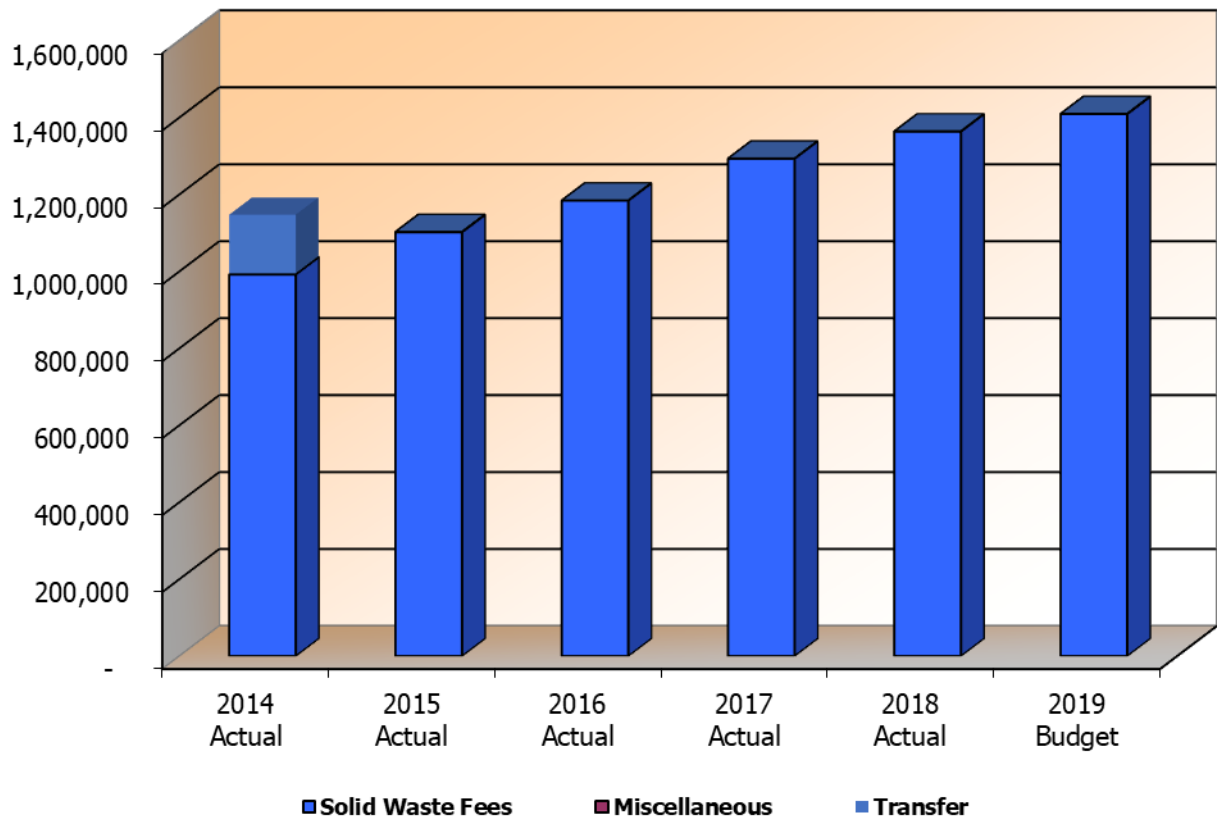
In 2004, it was determined that the Solid Waste Fund could no longer support rate increases from CDSI and Adams County for Landfill fees. Total costs were examined and the first rate increase in 10 years was adopted in September 2004. The increase was a three-year 6% per year rate increase approved and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

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

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

**Solid Waste Fund 2019 Revenue**

<b>REVENUES</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>'18 vs. '19 Inc/Dec %</b>
Beginning Balance	55,396	101,809	80,455	30,703	69,863	110,447	58.09%
Solid Waste Fees	991,951	1,101,941	1,184,029	1,293,079	1,363,472	1,408,984	3.34%
Miscellaneous	262	704	278	211	507	600	18.34%
Transfer	155,000	-	-	-	-	-	0.00%
<b>Total Revenue</b>	<b>1,147,213</b>	<b>1,102,645</b>	<b>1,184,307</b>	<b>1,293,290</b>	<b>1,363,979</b>	<b>1,409,584</b>	<b>3.34%</b>
<b>AVAILABLE REVENUE</b>	<b>1,202,609</b>	<b>1,204,454</b>	<b>1,264,762</b>	<b>1,323,993</b>	<b>1,433,842</b>	<b>1,520,031</b>	<b>6.01%</b>

**SOLID WASTE REVENUE TRENDS**

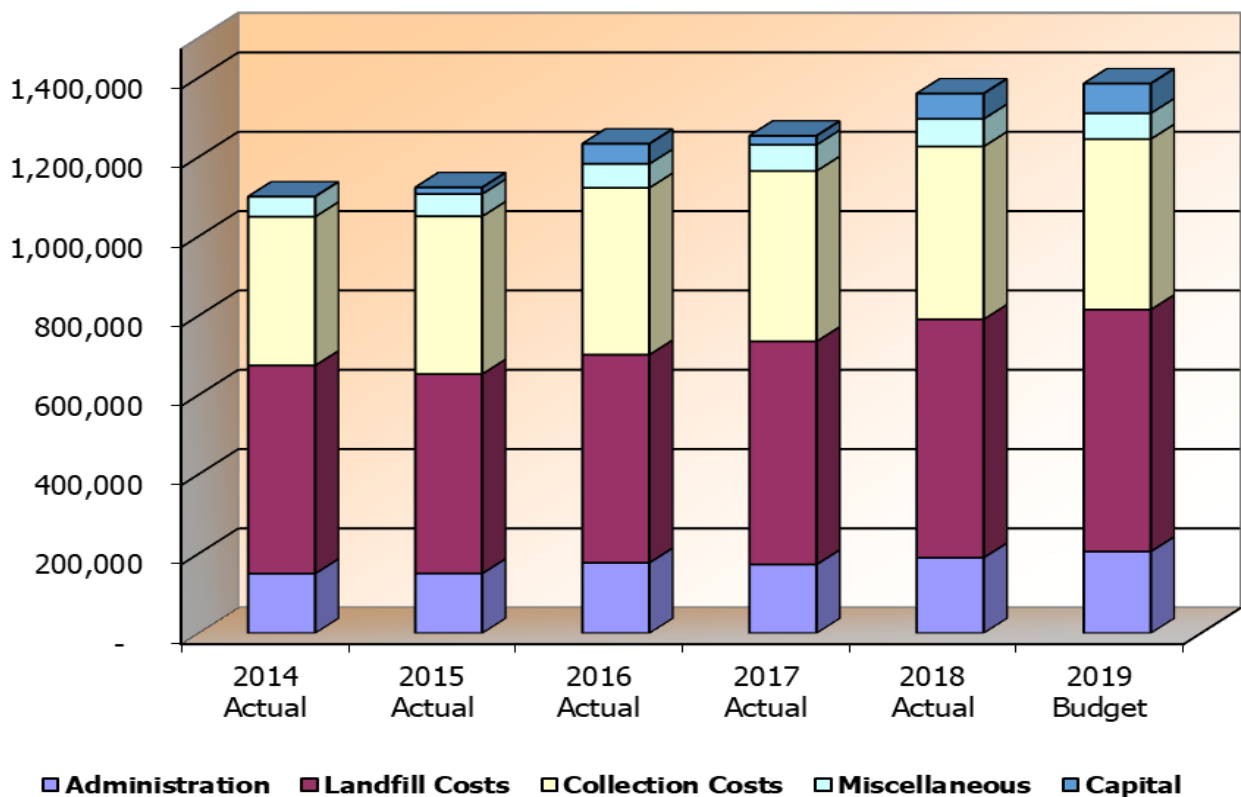
**SOLID WASTE FUND BUDGET CONSIDERATIONS**

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

In 2019 the Solid Waste Fund will provide \$55,000 for upgrades to the City alley approaches. Alley approaches have been deteriorating due to the weight of garbage trucks.

**Solid Waste Fund 2019 Expenditures**

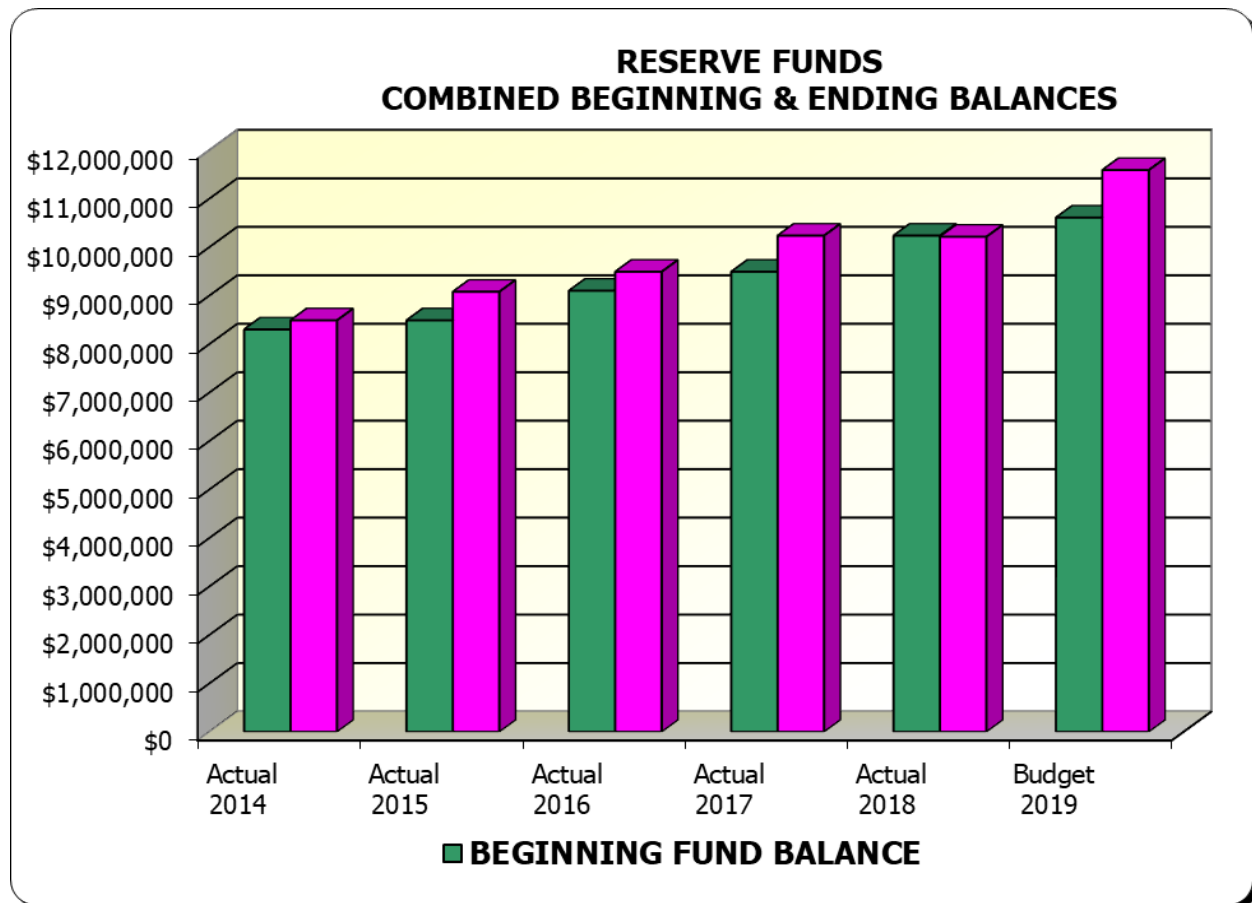
<b>EXPENDITURES</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>'18 vs. '19 Inc/Dec %</b>
Administration	150,362	150,771	177,780	173,416	190,573	206,047	8.12%
Landfill Costs	524,697	502,811	524,558	562,399	600,900	610,000	1.51%
Collection Costs	375,152	397,812	420,780	429,744	435,802	430,000	-1.33%
Miscellaneous	50,589	56,199	60,385	65,947	69,537	65,000	-6.52%
Capital	-	16,408	50,555	22,624	63,747	74,820	17.37%
<b>Total Expenditures</b>	<b>1,100,800</b>	<b>1,124,000</b>	<b>1,234,058</b>	<b>1,254,130</b>	<b>1,360,559</b>	<b>1,385,867</b>	<b>1.86%</b>
<b>ENDING FUND BAL.</b>	<b>101,810</b>	<b>80,454</b>	<b>30,704</b>	<b>69,863</b>	<b>73,283</b>	<b>134,164</b>	<b>83.08%</b>

**SOLID WASTE EXPENDITURE TRENDS**

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## RESERVE FUNDS

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



### **Park & Recreation Reserve Fund 103**

Fund 103 was established to deposit large sums of money that are being set aside each year to build things like the skateboard park in 2017. We are also collecting funds for new park restrooms and refurbished athletic fields.

### **Cumulative Reserve for Real Property 104**

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

### **LEOFF I Reserve Fund 105**

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

### **Cumulative Reserves - Fire Equipment 106**

Fund 106 is used to accumulate reserves to purchase fire department equipment. In 2019 we budget to increase this fund by \$75,000.

### **Cumulative Reserves-Water 107**

Fund 107 is used to accumulate capital facility charges for use on future water improvements. Excess funds from the Water Utility Fund are transferred to this fund for other water capital improvements as needed. In 2019 we included \$120,000 to fund water line replacements. Council has set a minimum balance of \$200,000 (RES. 2001-33).

### **Cumulative Reserves-Sewer 108**

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



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

#### **Cumulative Reserves - Solid Waste 109**

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

#### **Cumulative Reserves Streets 110**

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

#### **Restricted Donations Fund 111**

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

#### **Crime Prevention Fund 112**

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

#### **Investigations Fund 113**

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

#### **Investigations Fund 115**

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

### **2019 RESERVE FUNDS**

<b>Fund Description</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Actual 2017</b>	<b>Actual 2018</b>	<b>Budget 2019</b>
-------------------------	------------------------	------------------------	------------------------	------------------------	------------------------	------------------------

<b>Park &amp; Rec Rsvs (103)</b>						
Beg Fund Balance	552,038	352,377	346,574	201,259	273,748	242,305
Revenues	339	497	1,185	101,489	2,988	350,000
Expenditures	200,000	6,300	146,500	29,000	56,636	385,000
Ending Fund Bal	352,377	346,574	201,259	273,748	220,100	207,305

<b>Real Property (104)</b>						
Beg Fund Balance	381,476	391,590	401,513	408,175	416,539	435,678
Revenues	10,114	19,041	6,743	8,364	39,623	23,600
Expenditures	0	9,200	0	0	107,167	0
Ending Fund Bal	391,590	401,431	408,256	416,539	348,995	459,278

<b>LEOFF I (105)</b>						
Beg Fund Balance	94,763	105,117	115,512	125,992	136,745	148,009
Revenues	10,355	10,394	10,480	10,753	11,356	11,265
Expenditures	0	0	0	0	0	0
Ending Fund Bal	105,118	115,511	125,992	136,745	148,101	159,274

<b>Fire (106)</b>						
Beg Fund Balance	169,965	190,162	190,388	190,689	293,189	294,046
Revenues	20,197	225	302	102,500	921	75,900
Expenditures	0	0	0	0	0	0
Ending Fund Bal	190,162	190,387	190,690	293,189	294,110	369,946

<b>Water (107)</b>						
Beg Fund Balance	2,758,386	2,255,621	1,854,739	1,485,087	1,539,038	1,625,538
Revenues	13,235	14,118	12,348	613,951	97,686	14,000
Expenditures	516,000	415,000	382,000	560,000	157,011	120,000
Ending Fund Bal	2,255,621	1,854,739	1,485,087	1,539,038	1,479,713	1,519,538

<b>Sewer (108)</b>						
Beg Fund Balance	3,962,340	4,982,511	5,961,585	6,847,074	7,346,872	7,631,872
Revenues	1,020,171	979,074	885,489	499,798	294,188	960,000
Expenditures	0	0	0	0	156,970	0
Ending Fund Bal	4,982,511	5,961,585	6,847,074	7,346,872	7,484,090	8,591,872

<b>Solid Waste (109)</b>						
Beg Fund Balance	164,121	9,470	9,502	9,553	9,645	9,806
Revenues	349	32	51	92	174	170
Expenditures	155,000	0	0	0	0	0
Ending Fund Bal	9,470	9,502	9,553	9,645	9,819	9,976

<b>Street (110)</b>						
Beg Fund Balance	216,011	200,000	204,725	205,805	207,689	210,985
Revenues	20,636	725	1,080	1,884	3,545	3,300
Expenditures	36,647	16,000	0	0	0	0
Ending Fund Bal	200,000	184,725	205,805	207,689	211,234	214,285

<b>Donations (111)</b>						
Beg Fund Balance	1,694	1,438	8,588	6,028	1,922	3,695
Revenues	1,750	8,607	6,440	2,314	4,698	1,400
Expenditures	2,007	1,457	9,000	6,420	1,800	2,100
Ending Fund Bal	1,437	8,588	6,028	1,922	4,820	2,995

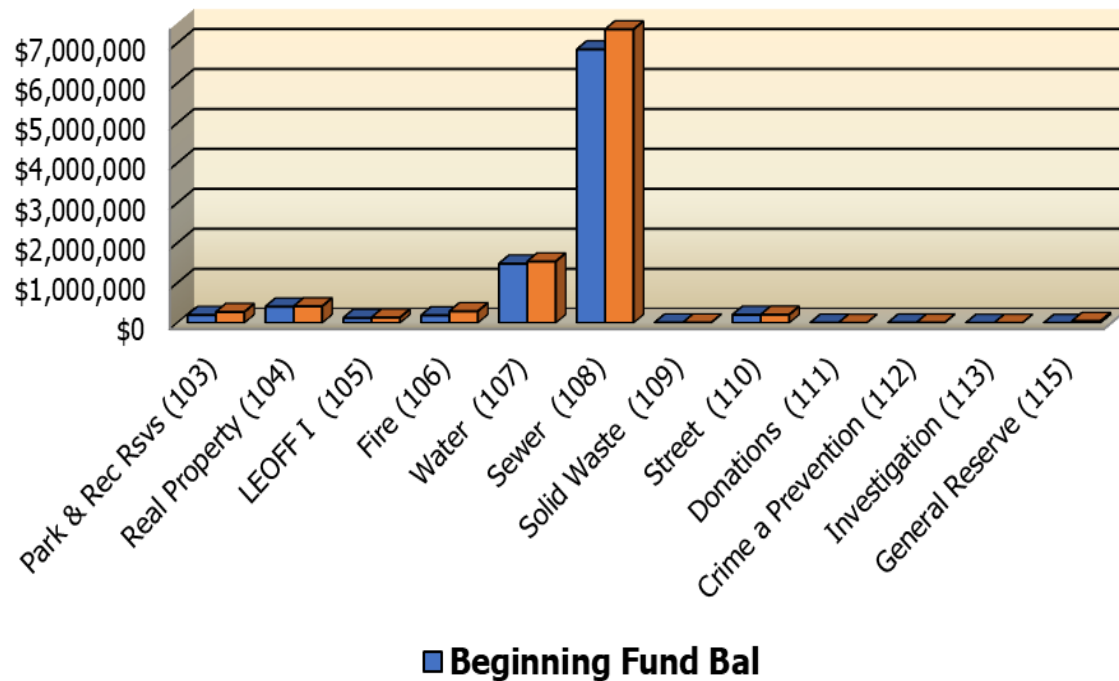
<b>Crime Prevention (112)</b>						
Beg Fund Balance	-	-	5,393	8,973	8,225	2,227
Revenues	0	9,172	9,502	7,719	4,502	6,500
Expenditures	0	3,779	5,922	8,467	7,252	8,400
Ending Fund Bal	0	5,393	8,973	8,225	5,475	327

<b>Investigation (113)</b>						
Beg Fund Balance	-	-	73	2,754	2,627	4,127
Revenues	0	73	2,701	57	3,752	1,000
Expenditures	0	0	20	183	80	1,000
Ending Fund Bal	0	73	2,754	2,628	6,299	4,127

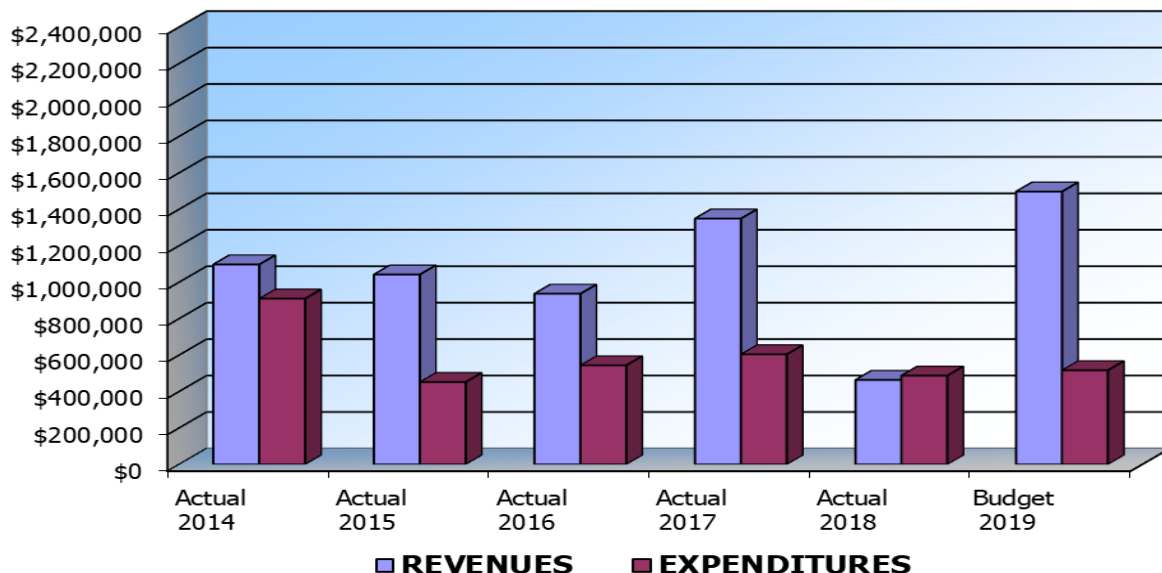
<b>General Reserve (115)</b>						
Beg Fund Balance	0	0	0	0	0	0
Revenues	0	0	0	0	0	50,000
Expenditures	0	0	0	0	0	0
Ending Fund Bal	0	0	0	0	0	50,000

<b>Total Reserves</b>						
Beg Fund Balance	8,300,795	8,488,287	9,098,592	9,491,389	10,236,239	10,608,288
Revenues	1,097,147	1,041,958	936,321	1,348,921	463,433	1,497,135
Expenditures	909,654	451,736	543,442	604,070	486,916	516,500
Ending Fund Bal	8,488,287	9,078,509	9,491,471	10,236,240	10,212,756	11,588,923

### 2019 RESERVE FUNDS INDIVIDUAL FUND BEGINNING & ENDING BALANCES



### RESERVE FUNDS COMBINED REVENUE & EXPENDITURE HISTORY



## DEBT SERVICE FUNDS

Othello takes a conservative approach to debt. The City's debt limit is \$13,130,905 with a public vote and 7,878,543 for a Councilmanic (non-voted) issue. We currently hold \$3,789,321 in general obligation and Public Work Trust Fund (PWTF) loans (including principal and interest). This leaves available debt capacity of \$9,341,584 with a public vote or \$4,098,222 for a Councilmanic issue. PWTF loans, related to a utility, are not included in the calculation of debt limitations.

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

### **Public Works Trust Fund 220**

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

### **Main Street GO Bond Fund 225**

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

### **Public Works Trust Fund 401-Well #7**

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

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

### **GO Refunding Bond Fund 231**

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

### **Public Works Trust Fund 223**

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



**CITY OF OTHELLO  
2019 BUDGET**

<b>FUND DESCRIPTION</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Actual 2017</b>	<b>Actual 2018</b>	<b>Budget 2019</b>
<b>G. O. REFUNDING BOND- CITY HALL (231)</b>						
Beg. Balance	0	3	0	0	1	2
Revenue	182,673	184,652	Done	Done	Done	Done
Expenditures	182,670	184,655	Done	Done	Done	Done
Ending Balance	3	0	0	0	0	0
<b>PWTF BROADWAY (220)</b>						
Beg. Balance	0	1	0	0	0	0
Revenue-2006 PWTF	31,110	30,816	30,817	30,671	30,525	30,379
Expenditures-2006	31,109	30,817	30,817	30,671	30,525	30,379
Ending Balance	1	0	0	0	0	0
<b>G.O. BONDS MAIN ST PROJECT (225)</b>						
Beg. Balance	1,009	243	0	0	0	0
Revenue	134,591	134,274	244,092	2,417,826	271,106	275,051
Expenditures	135,357	134,516	244,091	2,417,826	271,106	275,051
Ending Balance	243	1	1	0	0	0
<b>PWTF SR24 INDUSTRIAL AREA (223)</b>						
Beg. Balance	0	0	0	0	1	2
Revenue	157,463	Done	Done	Done	Done	Done
Expenditures	157,463	Done	Done	Done	Done	Done
Ending Balance	0	0	0	0	1	2
<b>TOTAL DEBT SERVICE</b>						
Beg. Balance	1,009	247	0	0	2	4
Revenue	505,837	349,742	274,909	2,448,497	301,631	305,430
Expenditures	506,599	349,988	274,908	2,448,497	301,631	305,430
Ending Balance	247	1	1	0	1	2

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

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

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

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

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

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



# **2019 – 2024 Capital Facilities Plan**



**Adopted  
December 3, 2018**



City of Othello  
Washington  
Ordinance No. 1520

**AN ORDINANCE ADOPTING A SIX-YEAR  
CAPITAL FACILITY PLAN FOR 2019 - 2024**

**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 2019 - 2024 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	\$ 3,743,104
Street Fund	\$ 19,625,000
Water Fund	\$ 53,601,690
Sewer Fund	\$ 33,616,000
Solid Waste Fund	\$ 330,000
<b>Total Capital Facility Plan</b>	<b>\$ 110,915,794</b>

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 3<sup>rd</sup> day of December 2018.

By:

  
Shawn R. Logan, Mayor

ATTEST:

By:

  
Tania D. Morelos, City Clerk

APPROVED AS TO FORM:

By:

  
Kelly E. Konkright, City Attorney

PASSED the 3<sup>rd</sup> day of December 2018.

APPROVED the 3<sup>rd</sup> day of December 2018.

PUBLISHED the   <sup>th</sup> day of December 2018.

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## CAPITAL FACILITY PLAN

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

### THE NEED FOR A CAPITAL FACILITY PLAN

The Capital Facility Plan presents major public



improvements viewed as most urgently needed within the next six years and which can be funded from defined revenue

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

### CAPITAL FACILITY PLAN PROJECT CHARACTERISTICS

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

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

equipment, or acquisition of land and structures.

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

### CAPITAL FACILITY PLAN PROCESS

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

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

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

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

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

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

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

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

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



### THE ROLE OF THE CFP IN THE OPERATING BUDGET PROCESS

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

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

### FUNDING AND REVENUES

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

1. **Pay As You Go** - The City may pay for project costs from cash on hand through current year revenues and/or reserves. Advantages include no interest costs, debt is limited, and debt free infrastructure is in place. Disadvantages include the possibility of running out of funding and thus stopping progress on the project.

2. **Pay As You Use** - The City may pay for a project with debt that will be repaid by those who use the facility, service or asset.

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

## Revenue Sources

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

### Taxes

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

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

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

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

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

### Licenses and Permits

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

### Intergovernmental

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

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

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

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

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

### Charges for Services

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

### Miscellaneous Revenues

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

**ISSUANCE OF DEBT -- LONG AND/OR SHORT TERM**

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

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

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

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

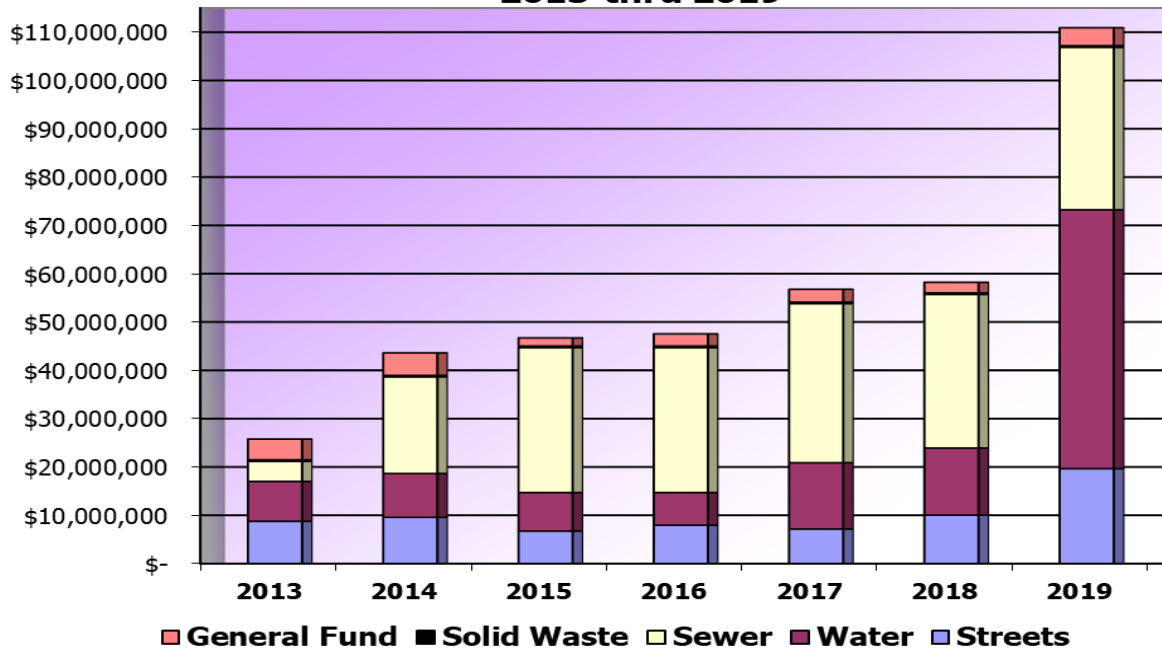
**Leasing or Lease Purchasing** may be customized to fit the needs of the local government. At the end of the lease, title usually is transferred to the city. A lease on equipment allows payments to be spread over a short period of time. There are some disadvantages to a lease such as higher interest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

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

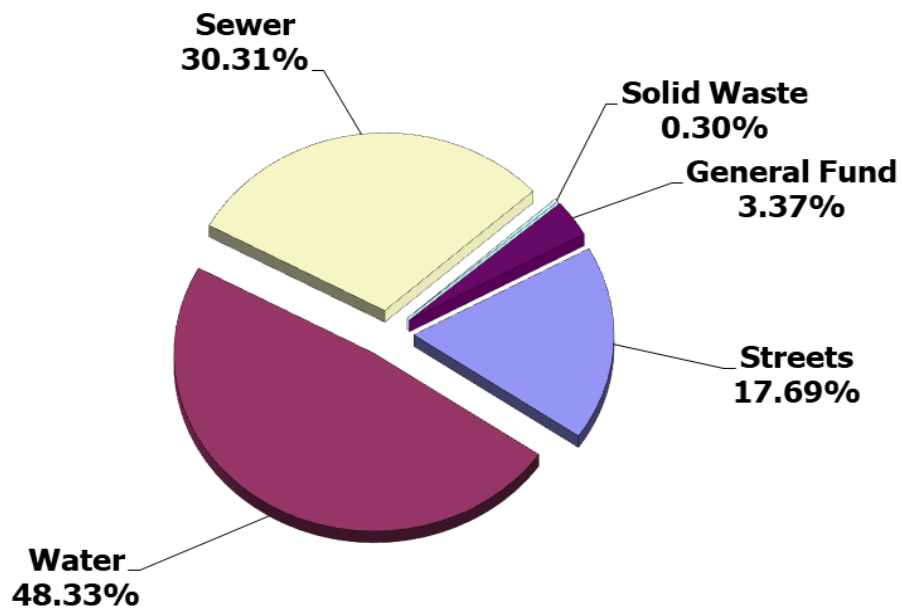
**Short Term Loans** such as Anticipation Notes, Lines of Credit, and Interfund Loans are sometimes used when revenue timing does not match monthly expenditures. The loans are made based on revenues that will be received in the near future.



### SIX YEAR CAPITAL FACILITY PLAN HISTORICAL SUMMARY 2013 thru 2019



### 2019-2024 CAPITAL FACILITY PLAN



**CITY OF OTHELLO**  
**2019 - 2024 CAPITAL FACILITY PLAN**

Department/Project	Source	Year 2019	Year 2020	Year 2021	Year 2022	Year 2023	Year 2024
<b>GENERAL FUND</b>							
<b>General Administration</b>							
PC Replacement	GF Reserves	22,500	22,500	22,500	22,500	22,500	22,500
Computer Equipment	Shared by funds	33,500					
Camera System	Shared by funds	30,000					
Council Projectors	Shared by funds	20,000					
City Hall HVAC	Shared by funds		100,000				
Equipment reserve	GF Reserves	50,000					50,000
	<b>156,000</b>	<b>122,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>72,500</b>
<b>SUBTOTAL GENERAL ADMIN.</b>							
<b>Police</b>							
Patrol Car Rotation - on-going	GF Reserves	112,000	112,000	112,000	112,000	112,000	112,000
Dispatch Center Radio Update (& future replacement 8 yrs out)	GF Reserves	154,000					200,000
Dispatch Center Radio recorder (5 yr cycle)	GF Reserves					15,000	
PD Guns (8 yrs out)	GF Reserves						20,000
PD Body Cameras (4 yr cycle)	GF Reserves	27,000					
PD Equipment	GF Reserves	98,500				30,000	
	<b>391,500</b>	<b>112,000</b>	<b>112,000</b>	<b>112,000</b>	<b>112,000</b>	<b>157,000</b>	<b>332,000</b>
<b>SUBTOTAL POLICE DEPT.</b>							
<b>Fire</b>							
Fire Truck	Reserves/Oper	0	0	0	0	0	750,000
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>750,000</b>
<b>SUBTOTAL FIRE DEPT.</b>							
<b>Parks &amp; Recreation</b>							
Heat Exchange - Pool (10 yr cycle)	Reserves	53,373					54,000
Backwash tanks sand replacement - Pool (10 yr cycle)	Reserves	25,731					26,000
Farmers market feasibility study	Grant	50,000					
Park Restrooms	Reserves		160,000				
RCO - Youth athletic fields	Grant/Reserves	385,000					
RCO - Lions park splash pad	Grant/Reserves	550,000					
	<b>1,064,104</b>	<b>160,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,000</b>
<b>SUBTOTAL PARK DEPT.</b>							
<b>Library</b>							
Inside electrical upgrade	REET	19,000					
Roof replacement	REET	35,000					
	<b>54,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SUBTOTAL LIBRARY</b>							
<b>Total General Fund</b>	<b>\$ 3,743,104</b>	<b>\$ 1,665,604</b>	<b>\$ 394,500</b>	<b>\$ 134,500</b>	<b>\$ 134,500</b>	<b>\$ 179,500</b>	<b>\$ 1,234,500</b>
<b>STREET &amp; TBD FUNDS</b>							
Neighborhood Overlay Project	Oper/REET	400,000	400,000	400,000	400,000	400,000	400,000
Street Lighting Beautification Project	REET	33,000	25,000	25,000	25,000	25,000	25,000
Main/SR 17	Grant/Reserve			2,000,000			
Road to Booker Property	Reserves	120,000					
HAWK flashing lights on Main (at 5th & 6th)	Grant/Reserve	600,000					
12th Ave Reconstruction (Main - Ash)	Grant/Reserve		1,020,000				
Ash St overlay & recon (7th-14th)	Grant/Reserves	77,544	962,456				

**CITY OF OTHELLO**  
**2019 - 2024 CAPITAL FACILITY PLAN**

Department/Project	Source	Year 2019	Year 2020	Year 2021	Year 2022	Year 2023	Year 2024
S Broadway (Elm to 26)	Grant/Reserves			1,800,000			
Lee Road (Broadway - 14th Ave)	Grant/Oper/REET	846,000					
14th Ave & SR 26 Intersection	TIB/Grant		3,000,000				
Scootney St. Repair	Grant/Reserves		40,000				
Pedestrian & Bicyclist prog. (Shady/Scootney intersection)	Grant/Reserves		164,000	1,500,000			
7th Ave (Scootney - Columbia)	Grant/Reserves			500,000		1,100,000	
Industrial area (26/24/Bench Rd)	Grant/Local						
Local road safety plan	Grant/Reserves	200,000					
N Broadway (Main to Lee)	Grant/Local				2,700,000		
Division St overlay, ADA Ramps	TIB/city match				130,000		
7th Ave ADA ramp & Sidewalk Improvements	Grant/Local			307,000			
<b>Total Street Fund</b>	<b>\$ 19,625,000</b>	<b>2,276,544</b>	<b>5,611,456</b>	<b>6,532,000</b>	<b>3,255,000</b>	<b>1,525,000</b>	<b>425,000</b>
<b>WATER FUND</b>							
ASR - Pilot test	Grant	437,000					
ASR - Development (treatment facility/Injection well/modvlf system)	Grant						32,000,000
Well #3R replacement	USDA RD/Operating	1,720,000					
2.5 Million Gallon reservoir	DWSRF/CDBG/CERB	3,500,000					
Well #10 Drilling & Pumpstation	DOH/COMM	2,520,000					
Well #10 Drilling & Pumpstation and Transmission line	Reserves	977,000					
Water supply & storage	Grant/Reserves	75,000					
Nonpot utility water system development	Reserves	134,860					1,000,000
Nonpot utility water system construction	Reserves						
Well #6 VFD	Reserves	500,000					
Well #7 Rehab	Reserves	200,000					
Steel Water mains	Grant		1,900,000				
Waterline Repair/New	Reserves	400,000	400,000	400,000	400,000	400,000	400,000
Tower maintenance program	Reserves		100,000	100,000	100,000	100,000	100,000
Water main extensions (fire flow deficiencies)	Reserves	237,830	100,000				4,000,000
Backup Power (Generators)	Grant			1,500,000			
<b>Total Water Department</b>	<b>\$ 53,601,690</b>	<b>\$ 10,701,690</b>	<b>\$ 2,400,000</b>	<b>\$ 2,000,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 37,500,000</b>
<b>SEWER FUND</b>							
Sewer line repair/new	Grant/Reserves	150,000	150,000	150,000	150,000	150,000	150,000
Sewer along Olympia (7th to Broadway)	Grant/Reserves	500,000					
Industrial waste water feasibility study	Grant/Reserves	91,000					
Industrial waste water reuse report	Grant/Reserves	125,000					2,000,000
S Broadway Sewer (South of 26)	Grant/Reserves						30,000,000
Sewer Plant Renovation	Grant/Reserves						
<b>Total Sewer Department</b>	<b>\$ 33,616,000</b>	<b>\$ 866,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 32,150,000</b>
<b>SOLID WASTE FUND</b>							
Alley Approaches	Oper		55,000	55,000	55,000	55,000	55,000
<b>Total Solid Waste Department</b>	<b>\$ 330,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>
<b>TOTAL CAPITAL FACILITIES PLAN</b>	<b>\$ 110,915,794</b>	<b>\$ 15,564,838</b>	<b>\$ 8,610,956</b>	<b>\$ 8,871,500</b>	<b>\$ 4,094,500</b>	<b>\$ 2,409,500</b>	<b>\$ 71,364,500</b>

**2019 - 2024 Capital Facility Plan Funding Estimates**

<b>Fund Source</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>GENERAL FUND #001</b>						
Estimated Beginning	733,456	343,751	492,954	695,494	901,404	1,110,719
Revenues	6,283,645	6,346,481	6,409,946	6,474,046	6,538,786	6,604,174
Grants or Other Funding	945,500	210,000	-	-	45,000	1,100,000
<b>Available</b>	<b>7,962,601</b>	<b>6,900,232</b>	<b>6,902,900</b>	<b>7,169,540</b>	<b>7,485,191</b>	<b>8,814,893</b>
Operating	5,953,246	6,012,778	6,072,906	6,133,635	6,194,972	6,256,921
C.F.P.	1,665,604	394,500	134,500	134,500	179,500	1,234,500
Transfers to Savings						
<b>Ending</b>	<b>343,751</b>	<b>492,954</b>	<b>695,494</b>	<b>901,404</b>	<b>1,110,719</b>	<b>1,323,472</b>
<b>STREET &amp; TBD FUNDS #101 &amp; #195</b>						
Estimated Beginning	687,649	478,173	402,370	(43,190)	(179,942)	(136,568)
Revenues	1,379,402	1,393,196	1,407,128	1,421,199	1,435,411	1,449,765
Grants or Other Funding	1,611,190	5,073,810	5,516,300	2,547,000	990,000	
Transfer in from Reserves						
<b>Available</b>	<b>3,678,241</b>	<b>6,945,179</b>	<b>7,325,798</b>	<b>3,925,009</b>	<b>2,245,469</b>	<b>1,313,198</b>
Operating	916,184	925,346	934,599	943,945	953,385	962,919
Debt PWTF Brdwy/Main St	407,340	406,007	302,389	306,006	303,652	301,274
C.F.P.	1,876,544	5,211,456	6,132,000	2,855,000	1,125,000	25,000
Transfers to Savings						
<b>Ending</b>	<b>478,173</b>	<b>402,370</b>	<b>(43,190)</b>	<b>(179,942)</b>	<b>(136,568)</b>	<b>24,005</b>
<b>WATER FUND #401</b>						
Estimated Beginning	1,161,011	96,559	1,244,485	1,165,106	2,719,788	4,414,627
Revenues	3,390,372	3,664,992	3,961,856	4,120,331	4,285,144	4,456,550
Grants or Other Funding	8,240,000	1,900,000				36,000,000
Transfer in from reserves						
<b>Available</b>	<b>12,791,383</b>	<b>5,661,551</b>	<b>5,206,342</b>	<b>5,285,436</b>	<b>7,004,932</b>	<b>44,871,177</b>
Operating	2,393,134	2,417,066	2,441,236	2,465,649	2,490,305	2,515,208
Debt Well #7	-	-	-	-	-	-
C.F.P.	10,301,690	2,000,000	1,600,000	100,000	100,000	37,100,000
Transfer to savings						
<b>Ending</b>	<b>96,559</b>	<b>1,244,485</b>	<b>1,165,106</b>	<b>2,719,788</b>	<b>4,414,627</b>	<b>5,255,968</b>
<b>SEWER FUND #404</b>						
Estimated Beginning	77,655	355,161	1,408,246	2,683,871	4,206,337	6,002,412
Revenues	2,346,357	2,480,993	2,729,092	3,002,001	3,302,201	3,632,421
Grants or Other Funding	50,000					32,000,000
Transfer in from Reserves						
<b>Available</b>	<b>2,474,012</b>	<b>2,836,154</b>	<b>4,137,338</b>	<b>5,685,873</b>	<b>7,508,538</b>	<b>41,634,834</b>
Operating	1,252,851	1,277,908	1,303,466	1,329,536	1,356,126	1,383,249
Debt						
C.F.P.	866,000	150,000	150,000	150,000	150,000	32,150,000
Transfer to savings						
<b>Ending</b>	<b>355,161</b>	<b>1,408,246</b>	<b>2,683,871</b>	<b>4,206,337</b>	<b>6,002,412</b>	<b>8,101,585</b>
<b>SOLID WASTE FUND #406</b>						
Estimated Beginning	110,447	134,164	158,668	183,967	210,070	236,983
Revenues	1,409,584	1,423,680	1,437,917	1,452,296	1,466,819	1,481,487
Grants or Other Funding						
Transfer in from Reserves						
<b>Available</b>	<b>1,520,031</b>	<b>1,557,844</b>	<b>1,596,585</b>	<b>1,636,263</b>	<b>1,676,888</b>	<b>1,718,470</b>
Operating	1,330,867	1,344,176	1,357,617	1,371,194	1,384,906	1,398,755
Debt						
C.F.P.	55,000	55,000	55,000	55,000	55,000	55,000
Transfer to savings						
<b>Ending</b>	<b>134,164</b>	<b>158,668</b>	<b>183,967</b>	<b>210,070</b>	<b>236,983</b>	<b>264,715</b>

# **City of Othello**

## **2019**



**Detail Budget**

ORDINANCE NO. \_1523\_\_\_\_\_

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF OTHELLO WASHINGTON, FIXING THE BUDGET FOR 2019, SETTING FORTH APPROPRIATIONS AND ESTIMATED REVENUES AND ADOPTING, BY REFERENCE, THE FINAL BUDGET FOR 2019.

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, 2019 and ending December 31, 2019.

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

SECTION 3: The City advertised and properly held the statutory public hearings on the budget on November 26, 2018 and December 3, 2018.

SECTION 4: The proposed budget, as revised, was fixed by the City Council on December 3, 2018 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:

<b>Fund</b>	<b>Appropriations</b>
General Fund 001	\$ 6,608,072
Street Fund 101	\$ 1,276,454
Park & Recreation Reserve Fund 103	\$ 385,000
Real Property Reserve Fund 104	\$ -
LEOFF Reserve Fund 105	\$ -
Fire Equipment Reserve Fund 106	\$ -
Water Reserve Fund 107	\$ 120,000
Sewer Reserve Fund 108	\$ -
Solid Waste Reserve Fund 109	\$ -
Street Reserve Fund 110	\$ -
Restricted Donations Fund 111	\$ 2,100
Crime Prevention Fund 112	\$ 8,400
Investigation Fund 113	\$ 1,000
Tourism Fund 114	\$ 52,800
TBD Fund 195	\$ 550,000
Debt Service/PWTF Broadway Fund 220	\$ 30,379
Debt Service/GO Bonds-Main Street Fund 225	\$ 275,051
Real Estate Excise Tax Fund 335	\$ 87,000
Water Utility Fund 401	\$ 10,864,127
Sewer Utility Fund 404	\$ 2,348,851
Solid Waste Utility Fund 406	\$ 1,385,867
<b>2019 Budget Total</b>	<b>\$ 23,995,101</b>

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.

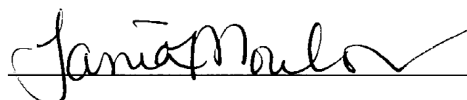
SECTION 7: If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provisions to other persons or circumstances is not affected.

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

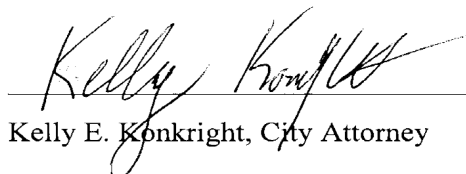
PASSED by the City Council of the City of Othello, Washington, this 3<sup>rd</sup> day of December 2018.

  
Shawn R. Logan, Mayor

ATTEST:

  
Tania D. Morelos, City Clerk

APPROVED AS TO FORM:

  
Kelly E. Konkright, City Attorney

PASSED the 3<sup>rd</sup> day of December 2018.

APPROVED the 3<sup>rd</sup> day of December 2018.

PUBLISHED the 26<sup>th</sup> day of December 2018.



**City of Othello**  
**2019 Budget Summary**

## Budget Summary with Ending Fund Balance

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted
<b>001 General Fund</b>						
Beginning Fund Balance	674,919	942,630	750,942	766,391	519,780	733,456
Revenue	5,019,639	5,037,172	4,707,707	4,952,947	5,246,910	6,283,645
Expenditures	(4,751,928)	(5,227,861)	(4,692,258)	(5,199,557)	(4,950,145)	(6,608,072)
Ending Fund Balance	\$ 942,630	\$ 751,941	\$ 766,391	\$ 519,781	\$ 816,545	\$ 409,029
<b>Total Fund Budget</b>	<b>\$ 5,694,558</b>	<b>\$ 5,979,802</b>	<b>\$ 5,458,649</b>	<b>\$ 5,719,338</b>	<b>\$ 5,766,690</b>	<b>\$ 7,017,101</b>
<b>101 Street Fund</b>						
Beginning Fund Balance	430,818	535,487	458,566	709,944	661,373	516,711
Revenue	1,946,728	1,936,434	2,625,648	2,741,634	1,555,837	989,402
Expenditures	(1,842,060)	(2,014,355)	(2,668,121)	(2,790,205)	(1,508,586)	(1,276,454)
Ending Fund Balance	\$ 535,486	\$ 457,566	\$ 416,093	\$ 661,373	\$ 708,624	\$ 229,659
<b>Total Fund Budget</b>	<b>\$ 2,377,546</b>	<b>\$ 2,471,921</b>	<b>\$ 3,084,213</b>	<b>\$ 3,451,578</b>	<b>\$ 2,217,210</b>	<b>\$ 1,506,113</b>
<b>103 Park &amp; Rec Reserve Fund</b>						
Beginning Fund Balance	552,038	352,377	346,574	201,259	273,748	242,305
Revenue	339	497	1,185	101,489	2,988	350,000
Expenditures	(200,000)	(6,300)	(146,500)	(29,000)	(56,636)	(385,000)
Ending Fund Balance	\$ 352,377	\$ 346,574	\$ 201,259	\$ 273,748	\$ 220,100	\$ 207,305
<b>Total Fund Budget</b>	<b>\$ 552,377</b>	<b>\$ 352,874</b>	<b>\$ 347,759</b>	<b>\$ 302,748</b>	<b>\$ 276,736</b>	<b>\$ 592,305</b>
<b>104 Real Property Reserve Fund</b>						
Beginning Fund Balance	381,476	391,590	401,431	408,175	416,539	435,678
Revenue	10,114	19,041	6,743	8,364	39,623	23,600
Expenditures	-	(9,200)	-	-	(107,167)	-
Ending Fund Balance	\$ 391,590	\$ 401,431	\$ 408,175	\$ 416,539	\$ 348,995	\$ 459,278
<b>Total Fund Budget</b>	<b>\$ 391,590</b>	<b>\$ 410,631</b>	<b>\$ 408,175</b>	<b>\$ 416,539</b>	<b>\$ 456,162</b>	<b>\$ 459,278</b>
<b>105 LEOFF I Reserves (formerly Gen'l Fund Equipment Reserve Fund)</b>						
Beginning Fund Balance	94,763	105,117	115,512	125,992	136,745	148,009
Revenue	10,355	10,394	10,480	10,753	11,356	11,265
Expenditures	-	-	-	-	-	-
Ending Fund Balance	\$ 105,118	\$ 115,511	\$ 125,992	\$ 136,745	\$ 148,101	\$ 159,274
<b>Total Fund Budget</b>	<b>\$ 105,118</b>	<b>\$ 115,511</b>	<b>\$ 125,992</b>	<b>\$ 136,745</b>	<b>\$ 148,101</b>	<b>\$ 159,274</b>
<b>106 Fire Department Equipment Reserve Fund</b>						
Beginning Fund Balance	169,965	190,162	190,388	190,689	293,189	294,046
Revenue	20,197	225	302	102,500	921	75,900
Expenditures	-	-	-	-	-	-
Ending Fund Balance	\$ 190,162	\$ 190,387	\$ 190,689	\$ 293,189	\$ 294,110	\$ 369,946
<b>Total Fund Budget</b>	<b>\$ 190,162</b>	<b>\$ 190,387</b>	<b>\$ 190,689</b>	<b>\$ 293,189</b>	<b>\$ 294,110</b>	<b>\$ 369,946</b>





**City of Othello**  
**2019 Budget Summary**

## Budget Summary with Ending Fund Balance

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted
<b>107 Water Utility Reserve Fund</b>						
Beginning Fund Balance	2,758,386	2,255,621	1,854,739	1,485,087	1,539,038	1,625,538
Revenue	13,235	14,118	12,348	613,951	97,686	14,000
Expenditures	(516,000)	(415,000)	(382,000)	(560,000)	(157,011)	(120,000)
Ending Fund Balance	\$ 2,255,621	\$ 1,854,739	\$ 1,485,087	\$ 1,539,038	\$ 1,479,713	\$ 1,519,538
<b>Total Fund Budget</b>	<b>\$ 2,771,621</b>	<b>\$ 2,269,739</b>	<b>\$ 1,867,087</b>	<b>\$ 2,099,038</b>	<b>\$ 1,636,724</b>	<b>\$ 1,639,538</b>
<b>108 Sewer Utility Reserve Fund</b>						
Beginning Fund Balance	3,962,340	4,982,511	5,961,585	6,847,074	7,346,872	7,631,872
Revenue	1,020,171	979,074	885,489	499,798	294,188	960,000
Expenditures	-	-	-	-	(156,970)	-
Ending Fund Balance	\$ 4,982,511	\$ 5,961,585	\$ 6,847,074	\$ 7,346,872	\$ 7,484,090	\$ 8,591,872
<b>Total Fund Budget</b>	<b>\$ 4,982,511</b>	<b>\$ 5,961,585</b>	<b>\$ 6,847,074</b>	<b>\$ 7,346,872</b>	<b>\$ 7,641,060</b>	<b>\$ 8,591,872</b>
<b>109 Solid Waste Utility Reserve Fund</b>						
Beginning Fund Balance	164,121	9,470	9,502	9,553	9,645	9,806
Revenue	349	32	51	92	174	170
Expenditures	(155,000)	-	-	-	-	-
Ending Fund Balance	\$ 9,470	\$ 9,502	\$ 9,553	\$ 9,645	\$ 9,819	\$ 9,976
<b>Total Fund Budget</b>	<b>\$ 164,470</b>	<b>\$ 9,502</b>	<b>\$ 9,553</b>	<b>\$ 9,645</b>	<b>\$ 9,819</b>	<b>\$ 9,976</b>
<b>110 Street Reserve Fund</b>						
Beginning Fund Balance	216,011	200,000	204,725	205,805	207,689	210,985
Revenue	20,636	725	1,080	1,884	3,545	3,300
Expenditures	(36,647)	(16,000)	-	-	-	-
Ending Fund Balance	\$ 200,000	\$ 184,725	\$ 205,805	\$ 207,689	\$ 211,234	\$ 214,285
<b>Total Fund Budget</b>	<b>\$ 236,647</b>	<b>\$ 200,725</b>	<b>\$ 205,805</b>	<b>\$ 207,689</b>	<b>\$ 211,234</b>	<b>\$ 214,285</b>
<b>111 Restricted Donations Fund</b>						
Beginning Fund Balance	1,694	1,438	8,588	6,028	1,922	3,695
Revenue	1,750	8,607	6,440	2,314	4,698	1,400
Expenditures	(2,007)	(1,457)	(9,000)	(6,420)	(1,800)	(2,100)
Ending Fund Balance	\$ 1,437	\$ 8,588	\$ 6,028	\$ 1,922	\$ 4,820	\$ 2,995
<b>Total Fund Budget</b>	<b>\$ 3,444</b>	<b>\$ 10,045</b>	<b>\$ 15,028</b>	<b>\$ 8,342</b>	<b>\$ 6,620</b>	<b>\$ 5,095</b>
<b>112 Crime Prevention Fund</b>						
Beginning Fund Balance	\$ -	\$ -	\$ 5,393	\$ 8,973	\$ 8,225	\$ 2,227
Revenue	\$ -	\$ 9,172	\$ 9,502	\$ 7,719	\$ 4,502	\$ 6,500
Expenditures	\$ -	\$ (3,779)	\$ (5,922)	\$ (8,467)	\$ (7,252)	\$ (8,400)
Ending Fund Balance	\$ -	\$ 5,393	\$ 8,973	\$ 8,225	\$ 5,475	\$ 327
<b>Total Fund Budget</b>	<b>\$ -</b>	<b>\$ 9,172</b>	<b>\$ 14,895</b>	<b>\$ 16,692</b>	<b>\$ 12,727</b>	<b>\$ 8,727</b>



**City of Othello**  
**2019 Budget Summary**

## Budget Summary with Ending Fund Balance

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted
<b>113 Investigation Fund</b>						
Beginning Fund Balance	\$ -	\$ -	\$ 73	\$ 2,754	\$ 2,627	\$ 4,127
Revenue	\$ -	\$ 73	\$ 2,701	\$ 57	\$ 3,752	\$ 1,000
Expenditures	\$ -	\$ -	\$ (20)	\$ (183)	\$ (80)	\$ (1,000)
Ending Fund Balance	\$ -	\$ 73	\$ 2,754	\$ 2,628	\$ 6,299	\$ 4,127
<b>Total Fund Budget</b>	<b>\$ -</b>	<b>\$ 73</b>	<b>\$ 2,774</b>	<b>\$ 2,811</b>	<b>\$ 6,379</b>	<b>\$ 5,127</b>
<b>114 Tourism Fund</b>						
Beginning Fund Balance	45,051	45,568	42,400	46,942	41,157	38,387
Revenue	40,879	38,377	44,130	50,850	50,123	44,468
Expenditures	(40,362)	(41,545)	(39,587)	(56,635)	(46,850)	(52,800)
Ending Fund Balance	\$ 45,568	\$ 42,400	\$ 46,942	\$ 41,157	\$ 44,430	\$ 30,055
<b>Total Fund Budget</b>	<b>\$ 85,930</b>	<b>\$ 83,945</b>	<b>\$ 86,529</b>	<b>\$ 97,792</b>	<b>\$ 91,280</b>	<b>\$ 82,855</b>
<b>115 General Reserve Fund</b>						
Beginning Fund Balance	-	-	-	-	-	-
Revenue	-	-	-	-	-	50,000
Expenditures	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
<b>Total Fund Budget</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>
<b>140 Utility Tax Fund</b>						
Beginning Fund Balance	269,510	91,853	182,163	111,836	-	-
Revenue	1,340,315	1,199,858	1,099,019	1,758,926	-	-
Expenditures	(1,517,972)	(1,109,584)	(1,169,345)	(1,870,762)	-	-
Ending Fund Balance	\$ 91,853	\$ 182,127	\$ 111,836	\$ -	\$ -	\$ -
<b>Total Fund Budget</b>	<b>\$ 1,609,825</b>	<b>\$ 1,291,711</b>	<b>\$ 1,281,182</b>	<b>\$ 1,870,762</b>	<b>\$ -</b>	<b>\$ -</b>
<b>195 Transportation Benefit District Fund</b>						
Beginning Fund Balance	-	-	-	24,866	54,438	170,938
Revenue	-	-	24,866	356,976	369,299	390,000
Expenditures	-	-	-	(327,404)	(249,948)	(550,000)
Ending Fund Balance	\$ -	\$ -	\$ 24,866	\$ 54,438	\$ 173,789	\$ 10,938
<b>Total Fund Budget</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,866</b>	<b>\$ 381,842</b>	<b>\$ 423,737</b>	<b>\$ 560,938</b>
<b>220 Debt Service - PWTF Broadway</b>						
Beginning Fund Balance	-	1	0	-	-	-
Revenue	31,110	30,816	30,817	30,671	30,525	30,379
Expenditures	(31,109)	(30,817)	(30,817)	(30,671)	(30,525)	(30,379)
Ending Fund Balance	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Fund Budget</b>	<b>\$ 31,110</b>	<b>\$ 30,817</b>	<b>\$ 30,817</b>	<b>\$ 30,671</b>	<b>\$ 30,525</b>	<b>\$ 30,379</b>



**City of Othello**  
**2019 Budget Summary**

## Budget Summary with Ending Fund Balance

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted
<b>223 Debt Service - SR 24 PWTF Loan</b>						
Beginning Fund Balance	-	-	-	-	-	-
Revenue	157,463	-	-	-	-	-
Expenditures	(157,463)	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Fund Budget</b>	<b>\$ 157,463</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>225 Debt Service - Main Street Construction Bonds</b>						
Beginning Fund Balance	1,009	243	0	-	-	-
Revenue	134,591	134,274	244,091	2,417,826	271,106	275,051
Expenditures	(135,357)	(134,516)	(244,091)	(2,417,826)	(271,106)	(275,051)
Ending Fund Balance	\$ 243	\$ 1	\$ 0	\$ -	\$ -	\$ -
<b>Total Fund Budget</b>	<b>\$ 135,600</b>	<b>\$ 134,517</b>	<b>\$ 244,092</b>	<b>\$ 2,417,826</b>	<b>\$ 271,106</b>	<b>\$ 275,051</b>
<b>231 Debt Service - City Hall Refunding Bond</b>						
Beginning Fund Balance	-	3	-	-	-	-
Revenue	182,673	184,652	-	-	-	-
Expenditures	(182,670)	(184,655)	-	-	-	-
Ending Fund Balance	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Fund Budget</b>	<b>\$ 182,673</b>	<b>\$ 184,655</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>335 Real Estate Excise Tax Fund</b>						
Beginning Fund Balance	48,625	14,395	81,267	103,268	16,491	59,992
Revenue	38,770	112,108	67,219	61,428	71,561	53,502
Expenditures	(73,000)	(45,236)	(45,223)	(148,200)	(25,000)	(87,000)
Ending Fund Balance	\$ 14,395	\$ 81,267	\$ 103,264	\$ 16,496	\$ 63,052	\$ 26,494
<b>Total Fund Budget</b>	<b>\$ 87,395</b>	<b>\$ 126,503</b>	<b>\$ 148,486</b>	<b>\$ 164,696</b>	<b>\$ 88,052</b>	<b>\$ 113,494</b>
<b>401 Water Utility Fund</b>						
Beginning Fund Balance	461,909	1,065,959	498,496	209,466	806,229	1,161,011
Revenue	3,300,545	3,173,748	3,251,529	3,728,856	3,363,335	9,910,372
Expenditures	(2,696,495)	(3,741,210)	(3,546,708)	(3,132,093)	(4,108,992)	(10,864,127)
Ending Fund Balance	\$ 1,065,959	\$ 498,497	\$ 203,317	\$ 806,229	\$ 60,572	\$ 207,256
<b>Total Fund Budget</b>	<b>\$ 3,762,454</b>	<b>\$ 4,239,707</b>	<b>\$ 3,750,026</b>	<b>\$ 3,938,322</b>	<b>\$ 4,169,564</b>	<b>\$ 11,071,383</b>
<b>404 Sewer Utility Fund</b>						
Beginning Fund Balance	170,574	281,786	234,088	77,088	226,257	77,655
Revenue	2,099,104	1,446,294	1,618,277	2,569,857	2,311,474	2,346,357
Expenditures	(1,987,893)	(1,493,992)	(1,475,278)	(2,420,688)	(1,943,171)	(2,348,851)
Ending Fund Balance	\$ 281,785	\$ 234,088	\$ 377,088	\$ 226,257	\$ 594,560	\$ 75,161
<b>Total Fund Budget</b>	<b>\$ 2,269,678</b>	<b>\$ 1,728,080</b>	<b>\$ 1,852,365</b>	<b>\$ 2,646,945</b>	<b>\$ 2,537,731</b>	<b>\$ 2,424,012</b>



**City of Othello**  
**2019 Budget Summary**

### Budget Summary with Ending Fund Balance

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted
<b>406 Solid Waste Utility Fund</b>						
Beginning Fund Balance	55,396	101,809	80,455	30,703	69,863	110,447
<i>Revenue</i>	1,147,213	1,102,645	1,184,306	1,293,290	1,363,979	1,409,584
<i>Expenditures</i>	(1,100,800)	(1,124,000)	(1,234,058)	(1,254,130)	(1,360,559)	(1,385,867)
Ending Fund Balance	\$ 101,809	\$ 80,454	\$ 30,703	\$ 69,863	\$ 73,283	\$ 134,164
<b>Total Fund Budget</b>	<b>\$ 1,202,609</b>	<b>\$ 1,204,454</b>	<b>\$ 1,264,761</b>	<b>\$ 1,323,993</b>	<b>\$ 1,433,842</b>	<b>\$ 1,520,031</b>

<b>-----All Funds Combined-----</b>						
Beginning Fund Balance	\$ 10,458,605	\$ 11,568,020	\$ 11,426,886	\$ 11,571,893	\$ 12,631,827	\$ 13,476,885
<i>Revenue</i>	\$ 16,536,176	\$ 15,438,336	\$ 15,833,931	\$ 21,312,182	\$ 15,097,582	\$ 23,229,895
<i>Expenditures</i>	\$ (15,426,763)	\$ (15,599,507)	\$ (15,688,928)	\$ (20,252,241)	\$ (14,981,798)	\$ (23,995,101)
Ending Fund Balance	\$ 11,568,018	\$ 11,406,849	\$ 11,571,889	\$ 12,631,834	\$ 12,747,611	\$ 12,711,679
<b>Total Fund Budget</b>	<b>\$ 26,994,781</b>	<b>\$ 27,006,356</b>	<b>\$ 27,260,817</b>	<b>\$ 32,884,075</b>	<b>\$ 27,729,409</b>	<b>\$ 36,706,780</b>

Total Expenditures	\$ 23,995,101
2019 Budget Ordinance No. 1523	\$ 23,995,101



**Budget Summary with Ending Fund Balance**

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted
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**CITY OF OTHELLO**  
**2019 Revenue Budget**  
**General Fund 001**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**GENERAL FUND REVENUES**

<b>BEGINNING FUND BALANCE</b>	<b>674,919</b>	<b>942,630</b>	<b>750,942</b>	<b>766,391</b>	<b>519,780</b>	<b>733,456</b>
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**TAXES:**

Real/Personal Property Tax	1,535,342	1,537,110	1,565,368	1,596,826	1,602,989	1,677,000
Local Retail Sales Tax (50% split with Stree	669,988	683,932	725,102	767,660	788,094	750,000
Special Purpose Sales Tax (LE)						172,000
B & O Natural Gas					285,311	365,000
Criminal Justice - Local	112,468	103,711	112,394	117,235	126,800.46	117,000
Electricity					537,799.30	540,000
Natural Gas					102,252	108,000
Cable						
Telephone					152,144	180,000
Water 10%					319,599	325,397
Sewer 15%					312,816	328,762
Gambling Taxes - Pull Tabs	605	424	1,129	243	217	400
Amusement Games	740	1,033	296	27	27	300
Leasehold Excise Tax	2,498	994	1,565	3,034	3,799	2,200
<b>Total Taxes</b>	<b>2,321,642</b>	<b>2,327,204</b>	<b>2,405,854</b>	<b>2,485,025</b>	<b>4,231,848</b>	<b>4,566,059</b>

**PERMITS & LICENSES:**

Dance Permits	50	900	0	900	150	700
Cabaret Licenses	975	50	450	900	450	1,500
Franchise Fees	12,727	12,413	11,112	9,009	8,946	10,000
Cable TV Franchise Fee	0	0				
Business License - General	50,241	49,185	53,375	51,950	67,320	55,000
Solicitor Permit	1,900	900		100	800	100
Building Permits	132,718	169,690	154,639	74,409	183,744	150,000
Placement Permits						
Animal License	6,538	6,736	5,705	4,795		0
Chicken License		10	20	20	10	20
Commercial Kennel Permit						
Gun Permits	3,902	4,218	3,948	4,284	5,576	4,300
Yard Sale Permits	1,266	1,296	1,458	1,227	1,936	1,500
Display on Public Property	25	25	25	25		
Business License - Penalties	222	2,009	1,279	1,269	2,149	2,051
<b>Total Permits &amp; Licenses</b>	<b>210,564</b>	<b>247,431</b>	<b>232,010</b>	<b>148,887</b>	<b>271,081</b>	<b>225,171</b>

**INTERGOVERNMENTAL: Federal Direct & Indirect**

CDBG - Police Computers	0	0	0			
US Dep of Justice			3,949	1,886	1,425	1,000
HUD - Planning Only (Comp Plan/ Crit Areas)			24,000	19,297	4,703	
WASPC - Equipment Grant	0	0	0			
DOJ/DOComm. Crime Victims Grant	750	3,595	0			
Police Grant	0	0	0			
RUAD/EULD Grant	0	0	0			
WASPC - Equipment Grant	0	0	0			
WA traffic safety commission			313	1,993	568	1,000
<b>Total Federal Grants</b>	<b>750</b>	<b>3,595</b>	<b>28,262</b>	<b>23,177</b>	<b>6,696</b>	<b>2,000</b>

**INTERGOVERNMENTAL: State Grants**

YAF GRANT	0	0	0	0		0
Traffic Commission Grants	316	0	0	0		0
CTED - Stop Grant	546	0	0	0		0
D.C.T.E.D - Planning Grant	0	0	0	0		0
WA State Archives Grant	0	0	0	0		0
WSLEA Grant	0	0	0	0		0
<b>Total State Grants</b>	<b>862</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF OTHELLO**  
**2019 Revenue Budget**  
**General Fund 001**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b>INTERGOVERNMENTAL: State Shared Revenue &amp; Entitlements</b>						
City Assistance	17,836	35,358	81,825	108,451	121,383	112,000
Sales Tax Mitigation	95,273	95,077	94,448	94,241	78,432	84,000
Criminal Justice Assistance Program	0					
Criminal Justice - High Crimes	42,205	65,155	53,560	10,530		0
Criminal Justice - Population	1,971	6,359	10,758	6,521	2,371	2,729
Criminal Justice - Special Programs	7,208	7,534	7,813	8,081	8,568	9,014
Criminal Justice - Driving Safety	1,362	1,166	1,213	1,193	1,208	1,200
Liquor Excise Tax	14,215	20,950	36,299	37,959	41,327	43,583
Liquor Board Profits	67,218	67,426	67,019	66,488	67,737	66,325
<b>Total State Revenues</b>	<b>247,288</b>	<b>299,024</b>	<b>352,935</b>	<b>333,463</b>	<b>321,026</b>	<b>318,851</b>
<b>INTERGOVERNMENTAL: Interlocal Grants &amp; Intergovernmental Services</b>						
In-Lieu\Taxes - OHA	15,140	10,678	3,265	19,665		14,000
County contribution to walk path project						
County Switch-Property Tax Levy		0	0			
Adams County Runaway Grant						
Firing Range Fees						
ACLD - MCL Payment						
Reimb - School Resource Officer	1,671	29,194	40,500	44,307	50,063	47,580
INET Reimbursement Grant						
Adams County Sex Offender Fee		300				
Police - Address Verification	1,350	225	0			
Police - Polygraph Test						
Adams County Dispatch Services						
Othello Hospital Dispatch Services	8,547	25,642	12,821	17,095	17,479	17,607
ACFD #5 Dispatch Services	3,998	7,996	10,111	8,273	8,439	8,651
<b>Total Other Government Revenues</b>	<b>30,707</b>	<b>74,035</b>	<b>66,696</b>	<b>89,340</b>	<b>75,981</b>	<b>87,838</b>
<b>Total Intergovernmental</b>	<b>279,606</b>	<b>376,654</b>	<b>447,893</b>	<b>445,980</b>	<b>403,703</b>	<b>408,689</b>
<b>CHARGES FOR SERVICES:</b>						
Pool Concessions - Taxable	9,972	11,553	10,193	8,838	2,842	
Park Concessions - Taxable			939	10,859	8,146	
Pool Concessions - No Tax	8,794	7,261	7,515	11,865	11,453	
Park Concessions - No Tax			2,770	6,669	5,391	
Design Standards Book	210	315	105	70	245	100
Polygraph Reimbursement			450			
Misc. Services & Reports	1,437	79	1,364	475	882	500
Finger Printing	1,445	1,090	1,370	1,916	2,006	1,400
Photocopies	380	330	168	176	119	150
Reimburse Engineering Services	25,311	30,574	108,164	15,453	53,337	35,000
Sandhill Crane Fest Office Services				208		0
Animal Control & Shelter	3,487	2,480	1,221	1,590		0
Plan Check Fee	36,603	50,644	80,850	24,799	67,881	50,000
Planning & Zoning Fees	81	4,190	803	1,220	1,412	1,200
Platting Fees	250	2,450	1,850	1,500	250	250
Park Mitigation Fees						
Water Rights Compensation					10,050	3,000
Park & Recreation Revenue	2,578	3,203	11,534	3,991	3,464	4,000
Flag Football					50	
Junior Soccer					3,020	3,500
Swimming Pool Fees	44,171	51,901	46,789	50,755	60,445	55,000
BBQ - Rental Fees						
Ballfield/Concession Stand Use Fees	2,335	3,820	5,425	3,320	4,520	2,790
Pool-Fitness Hour/Lap Swim	207	0				
Swimming Lessons	6,879	6,510	7,719	9,455	12,050	11,000
Softball Tournaments	0	0				
City Trips & Tours	0	0				
Park/Rec Events Admiss.	858	750				

**CITY OF OTHELLO**  
**2019 Revenue Budget**  
**General Fund 001**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
Little League - Registration				21,815	22,618	23,000
Little League - Sponsorship				8,000	5,118	5,118
Flag Football					5,853	6,000
Tennis Court rentals						
Swim Team Pool Rental	3,000	3,000	3,000	3,000	3,250	3,250
Shelter Reservation Fees	8,670	8,065	8,760	8,875	8,475	8,600
<b>Total Charges for Services</b>	<b>156,668</b>	<b>188,215</b>	<b>300,990</b>	<b>194,848</b>	<b>292,878</b>	<b>213,858</b>
<b>FINES &amp; FORFEITS</b>	<b>0</b>	<b>0</b>				
<b>Total Fines and Forfeits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MISCELLANEOUS:</b>						
Investment Interest	2,248	2,395	2,399	2,493	3,759	3,400
Interest on Property Tax	376	812	1,113	1,859	3,058	2,500
Rental - Ceremony Scissors	60	140	0			
Municipal Bldg Use	100	325	75	75	275	200
Bldg Rent - Library	15,000	15,000	15,000	15,000	13,750	15,000
Private Source Grants	0					
OSD half of Tennis court proj (up to \$20k)				22,614		
Sale/Salvage - Junk	3,500	1,612	215	0		0
Confiscated/Forfeited Property	200	0	0			
Other Judgements & Settlements	0					
WCIA Insur. Recovery	0		13,018	14,267		
WCIA Policar Lexipol Reimbursement	0	1,000	1,000			
Cashier's overages/shortages	77	-129	116	79	-71	0
Other Misc. Revenues	1,197	5,071	14,491	9,350	4,682	5,000
Hospital's Irrigation	0					
Dog Pound Electricity - Reimburse	0					
Police Training - Reimbursement	0	5,019	5,754	2,080		2,000
Refund - AWC Retro Refund	0	0	0	932	2,457	
Refund - Avista Lighting Retrofit	0		2,765			
Misc. Revenue - Reimbursements	0					
Refund - Safebuilt Back Payment	0					
State L & I Refund	9,242			2,718		
Big Bend Electric Refund	1,534	2,190	4,439	6,445	8,882	4,500
Booker Auction Commission	0				3,821	
Non-Rev/State Building Code Fee	162	357	267	268	1,559	400
Non-Rev/ Event Sales Tax	4,244	4,397	4,198	5,265	5,228	5,000
Prior Year(s) Corrections						
Misc Non Revenue	78					
<b>Total Miscellaneous</b>	<b>38,018</b>	<b>38,189</b>	<b>64,850</b>	<b>83,444</b>	<b>47,400</b>	<b>38,000</b>
<b>OTHER FINANCING SOURCES</b>						
Proceeds - Sale of Fixed Assets						
Insurance Recoveries						
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS BETWEEN FUNDS:</b>						
TRS-IN Fund 401/Hydrant Utility Tax	51,433	53,536	53,792			
TRS-IN Strts/Computer Tech	6,000	6,000	0	0		0
TRS-IN Wtr/Computer Tech	3,000	3,000	0	0		0
TRS-IN Swr/Computer Tech	1,000	1,000	0	0		0
TRS IN-Utility Tax 50%	804,065	681,994	1,003,095	1,553,528		
TRS IN - General Fund Allocations (Water)	266,979	412,466	0			\$ 359,538
TRS IN - General Fund Allocations (Sewer)	147,636	184,185	0			\$ 182,770
TRS IN - General Fund Allocations (Solid Wa	118,365	116,715	0			\$ 138,460
TRS IN - General Fund Allocations (Street)	150,894	206,144	0			\$ 151,100
TRS IN - REET 135 Police Vehicle	0	45,236	45,223			
TRS IN - UT 140 Park Restroom	0					
TRS IN - Donations K-9 Program						
TRS IN - Utility Tax G.O.Debt						
TRS IN - Utility Tax/PW New Truck						
TRS IN - Utility Tax/2 police cars	75,000	88,913				
TRS IN - Utility Tax/ CH AC	21,571	53,990		21,234		



**CITY OF OTHELLO**  
**2019 Revenue Budget**  
**General Fund 001**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
TRS IN - Tennis Court From Reserve (103)		6,300		20,000		
TRS IN - Skate Park From Reserve (103)	200,000		146,500			
TRS IN - Skate Park From donation (TH)			7,500			
TRS IN - Park restrooms	125,000					
TRS IN - Pool Reapir	42,200					
<b>Total Transfers Between Funds</b>	<b>2,013,142</b>	<b>1,859,478</b>	<b>1,256,110</b>	<b>1,594,762</b>	<b>-</b>	<b>831,868</b>
<b>TOTAL NEW REVENUES</b>	<b>5,019,639</b>	<b>5,037,172</b>	<b>4,707,707</b>	<b>4,952,947</b>	<b>5,246,910</b>	<b>6,283,645</b>
<b>Beginning Fund Balance</b>	<b>674,919</b>	<b>942,630</b>	<b>750,942</b>	<b>766,391</b>	<b>519,780</b>	<b>733,456</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>5,694,558</b>	<b>5,979,802</b>	<b>5,458,649</b>	<b>5,719,337</b>	<b>5,766,690</b>	<b>7,017,101</b>

**CITY OF OTHELLO**  
**2019 Expenditure Budget**  
**General Fund 001**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**GENERAL FUND EXPENDITURES**

**GENERAL ADMINISTRATION**

**LEGISLATIVE**

Code Book Update	6,833	3,987	3,781	2,784	3,054	6,000
Advertising-Legal Publications	2,098	1,152	2,946	1,778	2,867	3,200
Adams County Recording Fees	0	309	152	0	35	400
Salaries - Council	27,750	28,301	31,375	30,325	32,300	33,600
Salaries - Mayor	9,000	9,000	9,300	10,320	8,000	0
Benefits - Council	2,279	2,345	2,617	2,489	2,617	2,450
Benefits - Mayor	726	733	763	832	638	0
Supplies - Council	308	0	42			
Publications						
Telephone - Mayor	890	1,270	1,021	1,276	918	0
Air Cards - Council Computers	739	120	0			
Mayor/Council Travel	1,008	3,195	2,465	2,899	4,848	3,500
Travel/Lodging/Meals/Mileage	0	102	0	229		
Retreat Costs	0	130	172	190	164	200
Contingency Exp-Mayor Approved	400	651	239	448	382	500
Education/Conferences	1,193	1,025	655	470	1,070	800
Adams Co. (Election costs)		0		2,044		0
Voters Registration Cost	1,595	3,471	6,823	5,613	6,181	6,200
<b>Legislative Total</b>	<b>54,817</b>	<b>55,790</b>	<b>62,352</b>	<b>61,697</b>	<b>63,074</b>	<b>56,850</b>

**JUDICIAL**

County Prosecutor	75,000	75,000	98,184	86,946	89,553.94	92,241
<b>Judicial Total</b>	<b>75,000</b>	<b>75,000</b>	<b>98,184</b>	<b>86,946</b>	<b>89,554</b>	<b>92,241</b>

**EXECUTIVE - Administrator**

Salary - Administrator	115,000	117,300	122,500	124,978	128,030	140,000
Salary - Admin. Secretary	42,309	45,574	42,486	27,952	29,896	45,491
Salary - Sec						
Benefits - Administrator	34,457	36,621	39,399	41,361	42,727	46,038
Benefits - Admin. Secretary	21,897	23,482	23,181	16,626	19,730	26,821
Benefits - Sec						
Small Tools & Equipment	370		13	0		
Professional Services-Labor	0	196	196	22,918	0	200
I-Pad Aircard	687	750	639	756	445	700
Travel/Lodging/Meals/Mileage	3,398	1,420	3,238	3,119	2,399	3,000
Advertising				0		
Administration Educ\Conf	791	645	1,831	1,340	595	1,500
Dues - Administrator	290	151	315	0	326	325
<b>Executive Total</b>	<b>219,199</b>	<b>226,140</b>	<b>233,797</b>	<b>239,049</b>	<b>224,148</b>	<b>264,075</b>

**CIVIL SERVICE TESTING**

Civil Service Supplies	128	51	184	158	96	300
Civil Services - Prof Services	980	980	1,008	1,036	1,064	1,100
Civil Service Postage	47	64	140	81	21	100
Civil Service Advertising	13	0	0	170	0	100
<b>Civil Service Testing Total</b>	<b>1,168</b>	<b>1,095</b>	<b>1,332</b>	<b>1,445</b>	<b>1,181</b>	<b>1,600</b>

**FINANCIAL SERVICES**

Salary - Finance Officer	94,500	99,000	104,040	107,235	110,578	114,738
Salary - Vacant	0					
Salary - Deputy Finance Officer	53,345	57,133	58,275	62,169	64,302	65,588
Benefits - Employment Security						
Benefits - Finance Officer	31,262	33,369	36,145	37,887	39,432	41,167
Benefits - Vacant						
Benefits - Deputy Finance Officer	23,867	25,669	27,232	28,698	29,620	31,295
Office & Operating Supplies				71		0
Publications - Budget Book						
Small Tools & Equipment	4,467	1,268	473	0	108	3,000
State Audit	16,577	23,644	25,974	0	27,737	13,000
Microflex Recovery Fee	112	49	12	0	0	100
Professional Services		273	133	119	9,641	10,236
Travel/Lodging/Meals/Mileage	627	994	844	603	1,537	1,100
Advertising			39			

**CITY OF OTHELLO**  
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	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
Miscellaneous						
Training						
Finance Education\Conferences	1,192	998	1,003	1,025	935	1,600
Bank Charges	20	147	0		30	
<b>Financial Services</b>	<b>225,969</b>	<b>242,544</b>	<b>254,171</b>	<b>237,804</b>	<b>283,920</b>	<b>281,824</b>

**RECORDS SERVICES**

Salary - Admin Secretary						
Salary - City Clerk	65,537	73,076	72,950	74,186	57,868	48,520
Salary - Admin Temp		7,731	4,308	1,860	480	
Salary - Receptionist/Clerk	41,130	45,638	47,740	50,962	45,784	48,203
Salary - Utility Billing Clerk	0					
Overtime	36	265	584	917	339	1,000
Benefits - Misc	256	1,480	652	699	944	700
Benefits - Records	0					
Benefits - Admin Secretary						
Benefits - City Clerk	25,847	28,401	29,937	29,936	27,928	27,278
Benefits - Admin Temp		692	398	165	42	
Benefits - Receptionist/Clerk	21,699	23,494	25,145	27,522	25,760	27,683
Benefits - Utility Billing Clerk	0		0			
Benefits - Overtime	6	45	113	180	70	150
Office & Operating Supplies	13,077	15,723	14,331	15,354	16,401	19,000
Publications	0	168	168	0	0	200
Professional Services	0	0			2,055	
Web Hosting - Code Publishing		0				
Postage Meter Charges	2,906	2,926	1,479	2,892	1,481	3,000
Postage	1,826	1,578	3,542	2,036	4,204	5,000
Telephone	6,610	7,065	6,982	5,703	7,704	8,050
Travel/Lodging/Meals/Mileage	990	1,657	2,084	1,081	846	1,500
Advertising - Other	1,578	815	1,439	2,898	1,940	1,000
Clerks Education\Conferences	988	1,865	486	550	894	2,000
Fees & Dues	540	552	645	330	485	600
Printing Costs	0	0	0	0	0	1,000
Prof. Services - Boarddocs	582	582	582	583	583	600
<b>Records Services Total</b>	<b>183,609</b>	<b>213,752</b>	<b>213,564</b>	<b>217,855</b>	<b>195,808</b>	<b>195,484</b>

**FACILITIES**

Bldg. Operating Supplies	5,616	3,761	5,109	2,909	3,534	5,000
Fuel - General Gov't Use						
Minor Equip/Office	0					
Janitorial Services	15,498	15,818	13,819	15,917	20,855	20,000
City Hall Electricity	25,552	27,079	27,008	27,067	27,595	28,500
City Hall Natural Gas	7,083	7,484	6,282	5,935	5,807	7,000
City Hall Wtr\Swr Usage	4,509	5,100	5,441	4,773	5,664	6,000
Bldg. Repairs & Maint	13,457	10,855	9,231	31,446	10,749	14,250
Minor Equip. Repairs & Maint.	0					
Vehicle Repairs & Maint.	0			493	0	500
City Hall Grounds Maint	554	485	3,139	14,605	175	8,000
<b>Facilities Total</b>	<b>72,269</b>	<b>70,582</b>	<b>70,029</b>	<b>103,146</b>	<b>74,378</b>	<b>89,250</b>

**RISK MANAGEMENT**

WCIA - Auto Physical Damage	14,098	13,599	13,876	13,828	14,279	14,279
WCIA - Boiler, Machinery	1,054	875	850	870	875	875
WCIA - Crime/Fidelity	450	432	413	403	388	388
WCIA - Liability Insurance	138,731	142,241	129,359	137,209	132,529	136,504
WCIA - Property	28,531	28,531	28,241	28,203	34,275	34,275
<b>Risk Management Total</b>	<b>182,864</b>	<b>185,678</b>	<b>172,739</b>	<b>180,513</b>	<b>182,346</b>	<b>186,321</b>

**LEGAL**

Attorney Contract	58,403	132,433	75,654	58,799	69,209	70,000
Ogden Murphy Wallace	1,048	596	0			
<b>Legal Total</b>	<b>59,451</b>	<b>133,029</b>	<b>75,654</b>	<b>58,799</b>	<b>69,209</b>	<b>70,000</b>

**CITY OF OTHELLO**  
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	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b>INFORMATION SYSTEMS TECHNOLOGY</b>						
Salary - Info Tech	56,686	62,900	75,362	43,179	56,214	78,300
Benefits - Info Tech	24,442	26,696	31,055	17,612	26,607	33,705
Office & Operating Supplies	480	337	461	278	885	500
Fuel - Info Tech	0	200	0	0	0	0
Small Tools & Equip.	960	1,136	478	92	3,237	3,500
Prof Services - Info Tech	14,153	13,975	18,000	24,046	21,390	18,000
Communications - Info Tech	1,196	1,839	1,322	1,277	683	1,300
Prof Services - Noel Communications	3,899	3,895	3,895	3,895	3,963	4,000
Travel/Lodging/Meals/Mileage	1,245	1,339	1,500	0	528	2,000
Repair & Maint. - Info Tech	1,949	2,570	2,500	0	0	0
Miscellaneous & Training	1,241	1,244	1,890	157	931	1,500
Fees & Dues - Info Tech	787	1,080	1,150	107	182	1,000
<b>Information Systems Technology Total</b>	<b>107,038</b>	<b>117,212</b>	<b>137,613</b>	<b>90,642</b>	<b>114,620</b>	<b>143,805</b>
<b>OTHER GENERAL GOVERNMENTAL</b>						
Central Services - Professional Services			(901,195)	(850,496)	(823,541)	
Grant Writer - Professional services (1/4)				7,913	16,192	16,000
Miscellaneous						
Adams County visitors guide	615	725	725	725	725	725
Grant County visitors guide					0	800
Employee Awards	0	649	770	316	0	600
City Safety Committee	280	1,110	791	760	1,041	2,000
Fees - AWC	4,676	4,805	4,906	4,998	5,307	5,545
City Dues & Fees	321	1,049	280	322	280	500
Fourth of July Fireworks	10,000	10,000	10,000	10,000	10,000	13,000
Adams County Dev Council Fee	3,783	4,197	4,331	4,496	4,549	4,600
Annual Cleanup	341	408		233		
Refund - Leasehold Excise Tax	0	0				
Food & Beverage/Meetings	313	673	65	259	5	400
Tourism Radio Station - Maint & Repair		0				
Miscellaneous	1,167	447	245	593	(1,826)	2,000
Weed Abatement-City Lots	123	123	123	48	198	300
<b>Other General Governmental Total</b>	<b>21,618</b>	<b>24,186</b>	<b>(878,960)</b>	<b>(819,834)</b>	<b>(787,071)</b>	<b>46,470</b>
<b>COMMUNITY SERVICES</b>						
Literacy Council		0				
Adams County Health	1,629	1,768	2,066	2,089	2,181	2,150
<b>Total Community Services</b>	<b>1,629</b>	<b>1,768</b>	<b>2,066</b>	<b>2,089</b>	<b>2,181</b>	<b>2,150</b>
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>1,204,631</b>	<b>1,346,776</b>	<b>442,541</b>	<b>460,151</b>	<b>513,349</b>	<b>1,430,069</b>
<b>NON-EXPENDITURES</b>						
Non-Exp/State Building Code Fee						
Non-Exp/Sales Tax Remittance	7,031	8,997	7,737	10,974	11,861	11,400
<b>Non-Expenditure Total</b>	<b>7,031</b>	<b>8,997</b>	<b>7,737</b>	<b>10,974</b>	<b>11,861</b>	<b>11,400</b>
<b>CAPITAL EXPENDITURES</b>						
CH Temperature (zoning, piping, coil, etc)	8,729					
Backup Upgrades/5	-			15,425		6,200
PC Replacement	1,226	7,051	7,004	17,168	14,631	22,500
New Router	4,348		3,000			
New Network Switch/5	-	4,785		4,000		3,600
Exchange Migration into the cloud				2,628		
Beautification Committee (St Lighting)	3,990		25,000			
Drone						2,000
12 new chairs in Council Chambers						3,600
Camera System/5						6,000
Council Projector System/5						4,020
New Phone System	21,571		9,974	945		
<b>Capital Expenditures Total</b>	<b>39,864</b>	<b>11,836</b>	<b>44,978</b>	<b>40,165</b>	<b>14,631</b>	<b>47,920</b>

**CITY OF OTHELLO**  
**2019 Expenditure Budget**  
**General Fund 001**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b>TRANSFERS</b>						
TRS - Fund 401 Hydrant Costs	13,440	13,650	13,560	13,770	13,900	13,902
General Reserve (115)						50,000
TRS - Strts (PW)\Code Enforce						
TRS - Park Mitigation ('06, '07, '08)						
<b>Transfers Total</b>	<b>13,440</b>	<b>13,650</b>	<b>13,560</b>	<b>13,770</b>	<b>13,900</b>	<b>63,902</b>
<b>TOTAL NON-OPERATING EXPENDITURES</b>	<b>60,335</b>	<b>34,483</b>	<b>66,275</b>	<b>64,909</b>	<b>40,392</b>	<b>123,222</b>
<b>GRAND TOTAL- GEN'L ADMIN</b>	<b>1,264,965</b>	<b>1,381,259</b>	<b>508,816</b>	<b>525,061</b>	<b>553,741</b>	<b>1,553,291</b>

**POLICE DEPARTMENT  
ADMINISTRATION**

Payments to LEOFF I Retirees	8,434	6,514	6,294	6,600	8,040	6,500
Benefits-LEOFF I Med	50,087	63,664	54,462	54,248	51,209	60,000
Benefits-LEOFF I L/T Care Ins.	13,878	16,523	5,429	6,580	9,786	16,000
Sales & Use Tax		0				
<b>Total Administration</b>	<b>72,398</b>	<b>86,701</b>	<b>66,184</b>	<b>67,429</b>	<b>69,036</b>	<b>82,500</b>

**POLICE OPERATIONS**

Salary - Chief	78,015	90,833	96,600	100,720	100,503	102,513
Salary - Sergeant #1 - Josue Silva	41,738	71,287	75,724	84,056	86,633	88,864
Salary - Assistant Chief - Dave Rehaume	28,071	82,108	86,213	87,965	95,040	96,941
Salary - Sergeant #2 - Brent McFarlane	56,800	71,146	78,075	79,050	82,622	87,715
Salary - Sergeant #3 - Aaron Garza	73,296	77,787	82,835	90,331	91,668	93,600
Salary - Sergeant #4 - S Anderson			53,550	55,903	77,873	84,345
Overtime	45,983	63,925	96,084	83,052	106,605	110,000
Reserves		0				
Translators	1,955	1,262	1,126	735	734	1,000
Benefits - Chief	19,105	29,156	31,574	31,501	31,249	30,873
Benefits - Sergeant #1 - Josue Silva	16,149	26,609	28,718	29,337	29,336	32,169
Benefits - Assistant Chief - Dave Rehaume	8,611	26,110	27,383	27,936	29,094	32,013
Benefits - Sergeant #2 - Brent McFarlane	18,192	26,638	29,020	28,889	28,816	32,013
Benefits - Sergeant #3 - Aaron Garza	25,671	27,457	29,785	30,180	29,933	32,636
Benefits - Sergeant #4 - S Anderson			19,434	20,975	28,193	31,554
Benefits - Overtime	7,174	9,961	16,568	13,877	16,818	17,000
Benefits - Reserves	1,209	0				
Benefits - Translator	18	20	5	0		
Uniform Purchases	6,565	27,136	11,714	18,020	11,746	15,000
Police Operating Supplies	7,181	8,963	6,647	4,524	3,658	9,000
Uniform Cleaning	2,297	719	91	99	161	500
Evidence Supplies/Equipment	1,790	1,158	1,015	1,429	997	6,000
Firing Range Supplies/Equip.	321	80	676	1,192	0	2,500
Ammunition	3,536	3,953	3,999	4,141	863	4,000
Small Equipment	11,383	39,065	18,383	7,850	1,151	5,000
Uniform Boot Allowance		0	0			
Professional Services - Labor	37,403	568	2,948	90	51	
AWC Retro Program		0				
Entry level Medical Exams	2,924	2,220	2,524	3,758	735	1,000
Medical Services - Prisoners	3,154	0	4,184	0	0	4,000
Postage	1,293	1,295	1,670	1,434	1,434	1,300
Advertising - Police Operations	573	387	345	438	1,024	500
Organizational Dues	1,225	1,064	2,055	1,415	1,005	1,000
Gun Permits/Dealer Licenses	2,835	2,714	2,596	2,593	3,282	3,000
Accreditation Costs		0	1,068	0		
Verizon Wireless	11,809	12,067	8,126	13,047	13,324	17,000
Jail Services	41,584	50,472	51,764	51,845	92,169	80,000
Tactical Response Team Supplies		0				
<b>Total Operations</b>	<b>557,859</b>	<b>756,161</b>	<b>872,501</b>	<b>876,382</b>	<b>966,720</b>	<b>1,023,036</b>

**CITY OF OTHELLO**  
**2019 Expenditure Budget**  
**General Fund 001**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b>INVESTIGATIONS</b>						
Salary - Officer 33 - (Leave Vacant)		0				
Overtime		0				
Benefits - Officer 33 - (Leave Vacant)		0				
Operating Supplies	122	0				
Photo Supplies		0				
Dues/Fees/Registration		0			160	
Miscellaneous	26,336	23			403	
<b>Total Investigations</b>	<b>26,458</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>563</b>	<b>0</b>
<b>CRIMINAL JUSTICE &amp; TRAINING</b>						
D.C.D. Grants 1,2,3		0				
Travel/Lodging, Meals, Mileage	4,005	8,417	11,514	10,475	17,825	25,000
Training - Staff & Reserves	5,322	4,224	16,218	9,067	16,467	10,000
Academy Training - New Hires	0	6,126	6,374	0		0
DOJ/DOComm. Crime Victims Grant	1,755	2,590	0			
Lexipol				0	6,248	6,560
<b>Total Training</b>	<b>11,082</b>	<b>21,357</b>	<b>34,107</b>	<b>19,542</b>	<b>40,540</b>	<b>41,560</b>
<b>FACILITIES</b>						
Small Tools & Equipment		0		135		0
Electricity - Park Cameras		0		0		
Building Repairs & Maintenance	2,802	851	426	1,465	155	1,500
Minor Equip. Repair & Maint.	1,451	50	0	39		0
Firing Range Improvements	0	0	0	2		2,750
<b>Total Facilities</b>	<b>4,252</b>	<b>901</b>	<b>426</b>	<b>1,640</b>	<b>155</b>	<b>4,250</b>
<b>TRAFFIC PATROL</b>						
Salary - Officer 27 E Martinez	47,016	55,519	57,692	67,036	69,875	72,354
Salary - Officer 32 C Garza	27,269	51,376	57,330	62,562	65,520	69,456
Salary - Officer 34 R. Vargas	45,533	61,016	47,564	41,220	54,092	70,874
Salary - Officer 35 F. Lopez	56,398	34,686	60,239	69,752	50,236	62,549
Salary - Officer 37 R Hernandez	55,405	59,921	24,351	58,137	63,354	67,468
Salary - Officer 38 - Leave Vacant	0	0				
Salary - Officer 28 S Carlson	49,628	51,887	59,001	72,998	71,760	72,292
Salary - Officer 31 J Mendoza	52,980	58,918	62,291	70,168	73,777	75,801
Salary - Officer 26 B Morice	56,374	62,034	39,674	53,682	65,348	69,120
Salary - Officer 36 J Warford	56,629	61,956	63,191	75,780	73,516	72,292
Salary - Officer 39 S Perez	55,705	60,124	46,863	47,510	63,091	66,488
Salary - Officer 40 Drug Detective	53,266	58,909	17,791			0
Benefits - Misc.	845	2,286	1,407	10,560	1,263	3,000
Benefits - Officer 27 E Martinez	20,693	24,820	26,464	27,179	27,072	29,920
Benefits - Officer 32 C Garza	11,989	24,373	26,727	26,722	26,608	29,526
Benefits - Officer 34 R. Vargas	17,986	25,767	20,597	14,337	21,751	29,719
Benefits - Officer 35 F. Lopez	23,490	16,195	26,791	27,545	16,531	28,585
Benefits - Officer 37 R Hernandez	23,286	25,071	10,815	25,978	26,257	29,255
Benefits - Officer 38 - Leave Vacant	0	0				
Benefits - Officer 28 S Carlson	22,587	22,376	26,723	27,953	27,302	29,912
Benefits - Officer 31 J Mendoza	23,050	25,066	27,046	27,630	27,746	30,390
Benefits - Officer 26 B Morice	23,512	25,356	17,712	20,342	26,281	29,480
Benefits - Officer 36 J Warford	23,543	25,413	27,118	27,984	27,582	29,912
Benefits - Officer 39 S Perez	23,423	25,511	20,392	18,266	26,504	29,121
Benefits - Officer 40 Drug Detective	23,102	25,065	8,589			
Fuel Costs	24,847	23,695	24,951	36,152	40,236	36,000
Taser Maintenance				3,535	7,597	3,700
Car Repair & Maintenance	16,740	15,102	22,791	31,357	22,631	20,000
<b>Total Traffic Patrol</b>	<b>835,295</b>	<b>922,439</b>	<b>824,111</b>	<b>944,384</b>	<b>975,929</b>	<b>1,057,214</b>
<b>Protective Inspections</b>						
Salary - Code Enforcement	43,764	46,687	49,022	51,024	56,240	57,156
Overtime - Code Enforcement	680	204	106	0		500
Benefits - Code Enforcement	22,258	23,829	25,903	26,554	28,007	29,712
Overtime - Benefits	117	37	20			
Office & Operating Supplies	858	340	212	154	1,967	200
Uniform Purchase	90	465	161	187	590	500
Weed Control		0				
Dog Pound Operation	0	0				
Fuel - Code Enforcement	1,314	684	884	1,370	1,289	900

**CITY OF OTHELLO**  
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	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
Veterinary Cost	1,187	778	570	837	22	200
Pet Rescue Contract	15,000	15,000	20,000	20,000	42,000	50,000
Postage	112	2	28	7	32	
Telephone	491	750	639	756	600	600
Dog Pound - City Water & Sewer Use	391	101	0			
Vehicle Repair & Maintenance	779	1,100	446	92	144	2,000
Dog Pound - Maint. & Repair	0	0				
Education/Conferences	578	1,243	200	0	400	500
<b>Total Code Enforcement Department</b>	<b>87,619</b>	<b>91,220</b>	<b>98,191</b>	<b>100,981</b>	<b>131,291</b>	<b>142,268</b>

**DISPATCH**

Salary - Dispatcher 40	47,825	48,781	50,166	57,852	59,057	60,238
Salary - Admin Assistant 41	47,118	48,060	50,223	51,500	42,037	48,032
Salary - Dispatcher 42	44,600	47,374	49,022	51,149	51,804	52,848
Salary - Dispatcher 43	47,662	48,060	49,022	51,755	32,908	51,283
Salary - Dispatcher 44	48,420	49,022	31,760	44,552	53,358	54,433
Salary - Dispatcher 46	44,749	46,687	49,022	51,840	52,840	53,905
Salary - Dispatch P/T 47	14,592	15,641	16,065	16,092	11,003	21,738
Salary - Dispatch P/T 48		13,546	29,717	21,893	16,126	21,738
Overtime	11,516	9,307	10,138	15,696	17,103	16,000
Benefits - Dispatch	1,702	548	677	1,075	877	1,500
Benefits - Dispatcher 40	22,895	24,141	25,659	27,692	28,392	30,180
Benefits - Admin Assistant 41	22,766	23,986	25,684	26,559	20,488	27,790
Benefits - Dispatcher 42	22,390	23,954	25,494	26,467	27,071	28,805
Benefits - Dispatcher 43	22,871	23,989	25,436	26,472	15,899	28,475
Benefits - Dispatcher 44	22,907	24,140	16,561	22,498	27,284	29,139
Benefits - Dispatcher 46	22,333	23,896	25,516	26,657	27,286	29,027
Benefits - Dispatcher P/T 47	1,221	1,323	1,383	1,347	908	2,000
Benefits - Dispatch P/T 48 (new hire)		1,105	11,423	5,412	1,329	2,000
Benefits - Overtime Dispatchers	1,978	1,670	1,953	3,063	3,516	3,200
Office & Operating Supplies	3,617	6,685	6,557	3,194	4,456	7,000
Dispatch Equip. Service Contract	31,686	24,456	39,154	39,142	29,620	45,000
Telephone		0				
Century Link - Dispatch	10,741	10,966	10,904	7,475	8,301	8,800
Access Fee	0	0				
Machinery & Equipment			19,522			
<b>Total Dispatch</b>	<b>493,587</b>	<b>517,337</b>	<b>571,056</b>	<b>579,382</b>	<b>531,663</b>	<b>623,131</b>

**EUDL GRANT**

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

<b>TOTAL POLICE OPERATING EXPENDITURES</b>	<b>2,088,551</b>	<b>2,396,138</b>	<b>2,466,576</b>	<b>2,589,741</b>	<b>2,715,897</b>	<b>2,973,959</b>
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**CAPITAL EXPENDITURES**

Spillman Software		53,990				
Patrol Vehicles (2)	77,073	88,913	45,223	152,460	124,715	112,000
Dispatch Center Radio Update						154,000
Taser w/ replacement contract						
Dispatch 911 Telephone Recorder						
Body Cameras	-					27,000
Vehicle for Code Enforcement						40,000
UTM Practice handguns/rifles						5,000
Portable Radios				11,039		
Mobile Data Terminal (5)						12,500
AED's for remaining patrol vehicles					9,045	
Hand Guns						17,000

**CITY OF OTHELLO**  
**2019 Expenditure Budget**  
**General Fund 001**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b>Total Capital Expenditures</b>	<b>77,073</b>	<b>142,903</b>	<b>45,223</b>	<b>163,499</b>	<b>133,760</b>	<b>367,500</b>

**TRANSFERS**

Transfer - LEOFF I Reserves	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total Transfers</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

<b>TOTAL POLICE NON-OPER EXPENDITURES</b>	<b>87,073</b>	<b>152,903</b>	<b>55,223</b>	<b>173,499</b>	<b>143,760</b>	<b>377,500</b>
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<b>GRAND TOTAL - LAW ENFORCEMENT</b>	<b>2,175,624</b>	<b>2,549,040</b>	<b>2,521,799</b>	<b>2,763,240</b>	<b>2,859,656</b>	<b>3,351,459</b>
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**FIRE DEPARTMENT****ADMINISTRATION**

Payments to LEOFF I Retirees	1,259	2,308	2,518	2,640	1,741	2,000
Benefits-LEOFF Retirees Medical	29,467	24,592	24,935	24,197	17,704	30,000
Benefits-LEOFF L. T. Care Ins.	6,768	4,123	6,768	7,329	0	8,000
<b>Total Administration</b>	<b>37,493</b>	<b>31,023</b>	<b>34,220</b>	<b>34,166</b>	<b>19,445</b>	<b>40,000</b>

Office & Operating Supplies						
Building Repair & Maintenance	328	43	3,575	443	245	500
Grounds Maintenance	0	370	14	117	0	400
Adams County Fire District #5	246,514	250,417	251,169	251,169	306,908	313,046
Hydrant Usage						
Irrigation Water Services	470	871	1,160	818	680	1,050
<b>Total Operations</b>	<b>247,312</b>	<b>251,702</b>	<b>255,918</b>	<b>252,547</b>	<b>307,833</b>	<b>314,996</b>

**CAPITAL EXPENDITURES**

Fire Truck purchase						
Generator			33,485			
<b>Total</b>	<b>-</b>	<b>-</b>	<b>33,485</b>	<b>-</b>		<b>-</b>

**Transfers**

Fire Truck Purchase (Tsr to Fire Reserve)			(See REET)			75,000
<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>75,000</b>

<b>GRAND TOTAL - FIRE SERVICES</b>	<b>284,805</b>	<b>282,725</b>	<b>323,623</b>	<b>286,713</b>	<b>327,277</b>	<b>429,996</b>
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**PARKS & RECREATION****RECREATIONAL SERVICES & PROGRAMS**

Professional Services - PW			384,429	556,665		
Salary - Park & Rec Coordinator	44,199	46,420	33,772	47,504	48,426	57,394
Salary - Park & Rec Assistant				16,768	29,259	32,300
Salary - 50 Public Works Director					21,150	21,573
Salary - 51 Records Clerk					9,533	11,340
Salary - 54 Maintenance					56,661	
Salary - 59 Maintenance					46,236	50,526
Salary - 60 Maintenance					46,236	51,216
Overtime					7,833	7,000
Benefits - Park & Rec Coordinator	22,403	23,797	20,060	26,109	27,195	29,593
Benefits - Park & Rec Assistant				18,359	22,378	24,359
Benefits - 50 Public Works Director					8,785	8,835
Benefits - 51 Records Clerk					5,249	6,874
Benefits - 54 Maintenance					29,505	
Benefits - 59 Maintenance					26,747	30,404
Benefits - 60 Maintenance					26,645	30,554
Benefits - Miscellaneous					106	1,075
Overtime Benefits					1,672	1,000
Office & Operating Supplies	548	1,249	1,481	1,518	3,806	3,625
Safety Supplies					450	750
Uniforms					1,483	1,200
Fuel	279	122	0	0	4,395	6,000
Small Equipment - Office					2,446	875
Small Tools & Equip. - Shop					1,359	2,000
Misc. Prof. Services						375
Prof Services - Labor						127
Prof Services - Engineering (Park)	11,000	11,000	8,500	0		18,500
Telephone	872	951	810	1,307	1,898	2,150
Postage	185	84	54	201	8	100
Travel/Lodging/Meals/Mileage	0	705	739	777	1,169	1,000



**CITY OF OTHELLO**  
**2019 Expenditure Budget**  
**General Fund 001**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
Advertising	3,391	2,591	1,971	931	716	3,150
Ball Field Lighting	5,224	8,897	9,896	12,030	14,755	14,150
Utilities - Shop Electricity					3,026	2,950
Utilities - Shop Natural Gas					1,259	2,000
Water/Sewer Use					1,298	1,115
Concessions Water/Sewer Usage	2,240	2,399	2,982	3,391	3,319	2,500
Office Equip. Rep. & Maint.					429	700
Shop Bldg Rep. & Maint.					1,486	3,500
Vehicle/equip Rep. & Maint.					10,179	6,250
Radio System Rep. & Maint.						250
Fees/Dues/Registration	515	675	659	949	425	1,175
Recreation Programs	628	2,990	2,974	2,077	5,665	5,410
City trips & Tours Travel expense	0					
Training	120	408	307	712	278	1,000
Miscellaneous Expenses					597	625
Prof. Svcs. - Boarddocs					0	150
Little League - Uniforms				18,847	14,511	16,000
Little League - Equipment				15,007	2,996	5,000
Little League - Advertising				7,014	1,338	2,500
Little League - Fees/Dues				5,726	7,291	7,200
<b>Total Recreation Services &amp; Programs</b>	<b>91,603</b>	<b>102,290</b>	<b>468,634</b>	<b>735,891</b>	<b>500,198</b>	<b>476,370</b>

**RECREATIONAL POOL PROGRAM**

Salaries - Lifeguards	59,084	66,505	62,569	83,920	62,521	65,000
Salary - Pool Manager	7,716	6,273	6,457	3,610	0	7,000
Salary - Asst. Pool Manager	3,970	12,263	9,669	12,800	15,959	16,000
Salary - Concessions	17,863	23,934	19,986	29,082	17,714	11,533
Salary - Event Instructors	0	0	0			
Overtime	1,386	80	0	206	0	250
Benefits (fica, medicare, L&I, Unemp)	10,173	13,035	15,101	14,308	8,854	10,000
Benefits - Pool Manager	1,056	1,001	1,213	524	0	1,034
Benefits - Asst. Pool Mgr.	591	2,038	1,929	1,917	1,976	1,990
Benefits - Concessions	1,628	4,788	4,971	5,179	2,545	3,320
Benefits - Overtime	129	8	0	27	0	50
Office & Operating supplies	1,367	2,519	1,685	1,003	2,870	2,000
Supplies - Safety	1,330	1,500	1,265	1,821	1,642	1,500
Pool Supplies - Chemicals	15,422	11,013	16,728	30,648	28,626	28,000
Staff Uniforms	1,837	1,852	2,027	3,449	2,131	3,000
Concession Supplies	11,810	11,257	14,031	11,118	8,336	8,333
Minor Equipment - pool programs	18	244	568	199	153	250
Telephone - Pool	890	955	698	699	699	700
Advertising	2,903	1,204	2,321	0	540	2,000
Miscellaneous	520	505	384	170	265	600
Training - Pool Staff	3,893	3,980	4,041	1,275	1,734	4,000
<b>Total Pool Program</b>	<b>143,588</b>	<b>164,954</b>	<b>165,642</b>	<b>201,955</b>	<b>156,565</b>	<b>166,560</b>

**PARKS DEPARTMENT-CONCESSIONS**

Salary - Park Concession				6,313	9,524	0
Benefits - Park Concession				976	1,364	0
Office & Operating - Park Prog				78	878	0
Supplies - Safety				0	17	0
Staff Uniforms				459	99	0
Concessions supplies	0			13,711	7,907	0
Minor Equipment - Park Prog				36	0	0
Miscellaneous				130	92	0
Park staff training				0	0	0
<b>Total Park Concessions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,703</b>	<b>19,880</b>	<b>0</b>

**PARKS DEPARTMENT-POOL FACILITIES**

Pool Maintenance Supplies	1,816	1,773	2,628	2,490	2,600	2,600
Small Tools & Equipment	1,325	873	331	1,040	178	1,000
Electricity	13,905	16,445	15,133	19,450	16,009	17,000
Cascade Gas	2,973	6,361	8,370	12,077	14,723	12,000
Water & Sewer-PAY to W/S	8,011	10,361	8,709	12,415	22,974	12,000
Pool EQ and Structure R&M	7,527	6,844	11,556	10,679	9,214	8,500
Pool Operating Permits & Fees	120	420	420	140	760	800
Annual Payment to Adams County	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total Pool Facilities</b>	<b>45,677</b>	<b>53,076</b>	<b>57,148</b>	<b>68,291</b>	<b>76,458</b>	<b>63,900</b>

**CITY OF OTHELLO**  
**2019 Expenditure Budget**  
**General Fund 001**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b>PARKS - FACILITIES</b>						
Operating Supplies						
Safety Supplies	294	687	782	1,219	669	1,200
Grounds Maintenance Supplies			168	297	1,846	200
Parks Small Tools & Equipment	1,230	1,090	1,279	860	1,483	1,500
Parks Travel	0	0	0			
Park Restroom Rentals	1,920	3,936	370	370	515	2,500
Electricity - Parks & Facilities	16,679	17,410	18,481	19,424	20,614	21,000
Irrigation Expenses	14,132	15,279	15,711	15,930	16,068	16,100
Parks Water Usage	14,022	14,978	16,612	18,461	17,324	15,500
Grounds Maintenance	11,841	6,504	13,347	13,066	13,015	13,200
Walk path / Sidewalk Improvements		0	8,929	6,603	259	8,000
Park Equipment - Repairs & Maint	9,481	3,388	11,724	8,067	9,610	9,500
Park Structure Repair & Mtn.	11,948	8,562	17,371	13,867	12,553	14,500
Vandalism - Repair & Maint.	3,369	2,249	1,830	3,566	1,175	3,500
Vehicle Repair & Maintenance						7,000
Sprinkler System Maintenance	7,672	5,434	6,999	8,541	7,239	9,000
Miscellaneous	0	0	0	0	0	50
Parks Training\Education	0	0	814	0	821	1,000
<b>Total Park Facilities</b>	<b>92,587</b>	<b>79,517</b>	<b>114,417</b>	<b>110,269</b>	<b>103,191</b>	<b>123,750</b>
<b>TOTAL PARK &amp; REC OPER EXPENDITURES</b>	<b>373,454</b>	<b>399,836</b>	<b>805,841</b>	<b>1,138,110</b>	<b>856,293</b>	<b>830,580</b>
<b>PARK &amp; REC CAPITAL EXPENDITURES</b>						
Pool - Tile Repair	46,644					
Pool - Chlorinator	2,686					
Farmers Market		6,287	546			
Parks - Tables for parks (10)						
Pool - Picnic Tables & Chairs						
Pool - concrete pad	-					
Ballfields - Dirt for Fields	0					
Skateboard Park lighting	867	4,622	286,985	40,377		
Additional Park Restrooms	124,923	45,236				
Cash registers (POS)	0				2,112	
Heat Exchange - Pool	-		1,016			53,373
Backwash tanks sand replacement - pool						25,731
Tennis Court				36,863		
Layne Ropes		0	0		2,414	
Lawn Mower/Broom				122,935		
Life Jackets					4,499	
Lions Park - new Bathroom						
<b>Total Capital Expenditures</b>	<b>175,120</b>	<b>56,145</b>	<b>288,547</b>	<b>200,176</b>	<b>9,025</b>	<b>79,104</b>
<b>PARK &amp; REC INTERFUND TRANSFERS</b>						
Trs-Out Fund 103 Skateboard Park						
Trs-Out Fund 103 Community Ctr.	-					
TRS-Out Fund 104 Park property purchase	-					
Trs-Out Fund 310 Main St. Proejct						
Trs-Out PW Alloc/Street Fund 101	330,006	264,746	0			
<b>Total Interfund Transfers</b>	<b>330,006</b>	<b>264,746</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>GRAND TOTAL - PARKS &amp; RECREATION</b>	<b>878,581</b>	<b>720,727</b>	<b>1,094,388</b>	<b>1,338,285</b>	<b>865,317</b>	<b>909,684</b>

**CITY OF OTHELLO**  
**2019 Expenditure Budget**  
**General Fund 001**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b>PLANNING &amp; BUILDING DEPARTMENT</b>						
<b>PLANNING DEPARTMENT</b>						
Salary - City Planner (100%)	5,193	75,000	67,500	63,796	83,640	87,394
Salary - Secretary (50%)	15,353	15,930	8,064	11,388	17,703	23,428
Salary - Engineer Tech (1/4)						26,468
Benefits - City Planner (100%)	2,156	28,772	25,665	24,045	33,580	35,567
Benefits - Secretary (50%)	8,149	8,856	4,659	7,203	10,576	13,702
Benefits - Engineer Tech (1/4)						
Office & Operating Supplies	17	831	414	32	427	500
Small Equipment	0	43	225	0	60	200
Prof. Serv. - Planning	38,400	2,500	511	12,072		0
Prof. Serv. - Planning/engineering (City)		1,441	444	76,069	3,145	20,000
Prof. Serv. - Maps, Aerial Photos		5,454	5,968			
Prof. Serv. Engineering - Plat/Plan Review (Bill Bac	19,938	85,638	36,580	18,327	78,650	12,000
Prof. Services - Translator						
Postage	493	290	384	135	122	400
Telephone	266	279	702	1,063	1,462	1,600
Travel/Lodging/Meals/Mileage		1,243	1,068	1,606	2,121	2,500
Advertising-Legals	131	758	622	708	245	750
Planning Education\Conferences	0	1,797	173	1,559	995	2,500
Dues & Fees	0	162	389	20	100	400
GIS System						
<b>Total Planning Department</b>	<b>90,096</b>	<b>228,994</b>	<b>153,369</b>	<b>218,022</b>	<b>232,827</b>	<b>227,409</b>
<b>BUILDING DEPARTMENT</b>						
Salary - Building Official (0%)			16,875	15,949		0
Salary - Secretary (50%)	15,353	15,930	24,191	23,638	17,703	23,428
Salary - Building Inspector					52,133	63,741
Benefits - Building Official (0%)			6,416	5,414	4	0
Benefits - Secretary (50%)	8,149	8,761	13,914	14,951	10,570	13,702
Benefits - Building Inspector					25,702	30,912
Office & Operating supplies	0	164	534	140	1,123	500
Publications & Code Books	0	0	1,366	0	205	900
Small Equip. Purchases	0					
Prof. Svcs - Engineering		5,550	7,813	0		
Prof. Svcs - Permit Center	36,600	34,938	16,293	6,850	697	0
SAFEBUILT - School Charges						
SAFEBUILT - Other City Charges						
Postage	237	88	133	50	288	150
Dues & Fees	0	25	482	135	130	150
Building Education\Conferences	0	0	1,719	0	1,611	750
Building Travel						
<b>Total Building Department</b>	<b>60,340</b>	<b>65,457</b>	<b>89,736</b>	<b>67,127</b>	<b>110,167</b>	<b>134,233</b>
<b>GRAND TOTAL - PLAN &amp; BLDG DEPARTMENT</b>	<b>150,436</b>	<b>294,451</b>	<b>243,104</b>	<b>285,149</b>	<b>342,994</b>	<b>361,642</b>
<b>LIBRARY</b>						
<b>OPERATING EXPENSES</b>						
MCL Payment (Revs from ACLD)						
Bldg. Repair & Maintenance	2,227	377	1,528	2,119	1,159	2,000
Library Roof						
<b>Operating Total</b>	<b>2,227</b>	<b>377</b>	<b>1,528</b>	<b>2,119</b>	<b>1,159</b>	<b>2,000</b>
<b>LIBRARY EXPENDITURES TOTAL</b>	<b>2,227</b>	<b>377</b>	<b>1,528</b>	<b>2,119</b>	<b>1,159</b>	<b>2,000</b>
Payroll Clearing	(4,711)	(721)	(1,000)	(1,010)		
<b>TOTAL GENERAL FUND OPER EXPENDITURES</b>	<b>4,104,104</b>	<b>4,720,303</b>	<b>4,249,729</b>	<b>4,761,982</b>	<b>4,756,969</b>	<b>5,953,246</b>
<b>TOTAL GEN FUND NON-OPER EXPENDITURES</b>	<b>647,824</b>	<b>507,556</b>	<b>442,530</b>	<b>437,574</b>	<b>193,176</b>	<b>654,826</b>
<b>GRAND TOTAL GENERAL FUND</b>	<b>4,751,928</b>	<b>5,227,859</b>	<b>4,692,258</b>	<b>5,199,557</b>	<b>4,950,145</b>	<b>6,608,072</b>

**CITY OF OTHELLO**  
**2019 Revenue Budget**  
**STREET FUND 101**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**STREET FUND REVENUES**

<b>BEGINNING FUND BALANCE</b>	<b>430,818</b>	<b>535,487</b>	<b>458,566</b>	<b>709,944</b>	<b>661,373</b>	<b>516,711</b>
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**TAXES**

Local Retail Sales Tax (50% split with Gen)	669,988	683,932	725,102	767,660	788,094	750,000
Property Tax						
<b>Total Taxes</b>	<b>669,988</b>	<b>683,932</b>	<b>725,102</b>	<b>767,660</b>	<b>788,094</b>	<b>750,000</b>

**LICENSES & PERMITS**

Right-of-Way Usage Permits	2,403	2,170	1,470	3,014	3,197	3,500
Curb Cutting Permits						
<b>Total Licenses &amp; Permits</b>	<b>2,403</b>	<b>2,170</b>	<b>1,470</b>	<b>3,014</b>	<b>3,197</b>	<b>3,500</b>

**INTERGOVERNMENTAL**

WSDOT Walk/bike Path Loop						
Disaster Grants - Public Assistance				69,691		
Department of Transportation	0		19,411	7,994		
Transportation Improvement Board (14th)	96,575	350,073	1,423,637	19,832	77,948	
TIB 1st (26-Spruce)				953,836	184,341	
TIB 1st (proj combined above)						
TIB LED St light conversion				164,250		
Multimodal Transportation			7,961	8,279	11,504	11,413
M.V. Fuel Tax - City Streets	156,045	159,811	162,565	163,305	168,731	171,354
M.V. Appropriations (ESSB 5987)		2,338	5,374	7,245	10,240	10,007
Road Tax - Lieu of Property Tax					81,423	
Adams Co Trans Project	44,381	0	99,176	80,114		39,000
Quadco-Scootney Feasibility						
Reimbursement						
<b>Total Intergovernmental</b>	<b>297,001</b>	<b>512,222</b>	<b>1,718,124</b>	<b>1,474,545</b>	<b>534,185</b>	<b>231,774</b>

**Charges for Services**

Plan Review Fee						
Latecomers / Mitigation pmts			84,665		218,804	
<b>Total Charges For Services</b>	<b>-</b>	<b>-</b>	<b>84,665</b>	<b>-</b>	<b>218,804</b>	<b>-</b>

**MISCELLANEOUS:**

Investment Interest	884	935	900	1,181	1,943	1,899
Street Rep/Water & Sewer						
Other Misc. Street Rev	1,922	1,678	192	1,235	9,614	2,229
Sale of Equip/Salvage	10,500	0				
Prior Year(s) Corrections						
<b>Total Miscellaneous</b>	<b>13,306</b>	<b>2,613</b>	<b>1,092</b>	<b>2,415</b>	<b>11,556</b>	<b>4,128</b>

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

**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	90,000	0	0	194,000		
TRS - Fund 140 Util Tax						
TRS - Fund 140 Util Tax - Seasonal work			56,250			

**CITY OF OTHELLO**  
**2019 Revenue Budget**  
**STREET FUND 101**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
TRS - REET Fund 135 (Street Overlays)	73,000					
TRS - Street Reserve Fund 110 (street projects)	36,647	16,000				
TRS - Fund 406 1st ave Alley approaches			38,945			
Code Enfrmnt Allocation						
Public Works Allocation (Park & Rec)	330,006	264,746	0	0		
Public Works Allocation (Water)	393,167	390,238	0	0		
Public Works Allocation (Sewer)	40,856	64,514	0	0		
TRS - from Fund 310	353	0				
<b>Total Transfers</b>	<b>964,030</b>	<b>735,498</b>	<b>95,195</b>	<b>194,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL STREET REVENUES</b>	<b>1,946,728</b>	<b>1,936,434</b>	<b>2,625,648</b>	<b>2,741,634</b>	<b>1,555,837</b>	<b>989,402</b>
<b>TOTAL AVAILABLE REVENUES</b>	<b>2,377,546</b>	<b>2,471,921</b>	<b>3,084,213</b>	<b>3,451,578</b>	<b>2,217,210</b>	<b>1,506,113</b>

**CITY OF OTHELLO**  
**2019 Expenditure Budget**  
**STREET FUND 101**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b><u>STREET FUND EXPENDITURES</u></b>						
<b>ROAD &amp; STREET</b>						
Supplies - Patching	3,332	2,903	3,743	5,582	286	5,500
Asphalt / Crack / Chip Sealing	32,100	4,006	9,810	9,432	-	45,000
Street Repairs	388	-	-	4,121	3,604	5,000
<b>STORM DRAINS</b>						
Storm Drains Repair & Maintenance	1,278	16	3,683	25	-	8,500
<b>SIDEWALKS</b>						
Sidewalk Repair & Maint	8,241	2,639	20,515	18,942	11,863	10,000
Curb and Gutter Repair & Maint	-	-	17,627	-	1,626	10,000
ADA Improvements						
<b>STREET LIGHTS ELECTRICITY</b>						
	105,090	116,758	110,168	97,799	102,426	110,000
<b>TRAFFIC CONTROL</b>						
Paint & Stripping Supplies	11,234	10,975	10,260	18,410	(236)	20,000
Traffic Signal Repair Supplies	1,349	646	1,638	1,538	3,324	3,500
Traffic Control Signs	7,104	7,448	12,474	7,152	6,767	8,000
Traffic Lights Repair & Maintenance	4,103	8,218	7,684	19,719	684	10,000
<b>SNOW &amp; ICE CONTROL</b>						
Sand, Salt, Chemicals	7,900	6,306	11,402	10,923	6,380	11,000
<b>STREET CLEANING</b>						
Sweeper Maintenance	4,013	520	2,669	5,049	905	5,000
<b>ROADSIDE</b>						
Weed & Debris Removal Services	30,524	29,058	32,455	32,216	24,775	40,000
<b>Street Operations Total</b>	<b>216,656</b>	<b>189,492</b>	<b>244,128</b>	<b>230,908</b>	<b>162,405</b>	<b>291,500</b>
<b>STREET ADMINISTRATION</b>						
Office & Operating Supplies	90	-	56	107	3,895	3,500
Grant Writer - Professional services (1/4)				7,913	16,192	16,000
Admin & Overhead - Professional Services			175,843	159,156	163,195	5,000
State Audit						
Postage	276	187	63	99	409	300
Travel/Lodging/Meals/Mileage	1,001	389	391	690	869	1,000
Advertising - Legal Publications	588	16	704	1,887	166	400
Streets Training & Education	40	640	366	1,602	844	1,000
<b>Street Administration Total</b>	<b>1,995</b>	<b>1,232</b>	<b>177,424</b>	<b>171,454</b>	<b>185,569</b>	<b>27,200</b>
<b>TOTAL STREET OPER. EXPENDITURES</b>	<b>216,656</b>	<b>189,492</b>	<b>244,128</b>	<b>230,908</b>	<b>162,405</b>	<b>291,500</b>
<b>TOTAL STREET NON-OPER. EXPENDITURES</b>	<b>1,995</b>	<b>1,232</b>	<b>177,424</b>	<b>171,454</b>	<b>185,569</b>	<b>27,200</b>
<b>TOTAL STREET EXPENDITURES</b>	<b>218,650</b>	<b>190,724</b>	<b>421,552</b>	<b>402,362</b>	<b>347,974</b>	<b>318,700</b>
Salary - 50 Public Works Director	74,719	79,719	81,314	83,118	\$ 21,149.64	\$ 21,573.00
Salary - 51 Records Clerk	43,294	45,363	46,267	47,220	\$ 9,533.24	\$ 11,340.00
Salary - 52 Maintenance	50,935	52,322	54,022	64,003	46,072.04	50,160
Salary - 53 Maintenance	53,662	57,029	58,430	59,782		
Salary - 54 Maintenance	51,215	52,635	54,923	55,598		59,976
Salary - 55 Maintenance	51,815	53,210	55,054	56,264		
Salary - 56 Maintenance	51,215	46,750	54,306	56,022		
Salary - 57 Maintenance	48,967	19,658	44,227	47,027		
Salary - 58 Maintenance	-	3,444	44,289	47,439		
Salary - 59 Maintenance	51,935	53,840	54,839	55,918		
Salary - 60 Maintenance				45,921		
Salary - 62 Seasonal			-	14,793	8,173	20,800
Salary - 63 Seasonal			21,588	-	3,576	20,800
Salary - 64 Seasonal			10,075	21,189	18,445	22,187
Salary - 65 Seasonal			17,636	11,359	7,778	22,187
Salary - 61 Maintenance				40,441	46,451	
Salary - Engineer Tech (1/4)						<b>26,468</b>
Overtime	13,649	20,020	17,766	25,065	1,380	3,000
Benefits - Miscellaneous	11,576	2,267	3,710	3,916	979	2,000
Benefits - 50 Public Works Director	28,327	31,044	33,641	33,864	8,581	8,835
Benefits - 51 Records Clerk	22,099	23,481	24,904	25,673	5,250	6,874
Benefits - 52 Maintenance	24,243	26,359	27,969	27,865	27,096	30,325
Benefits - 53 Maintenance	24,570	27,346	29,125	29,124		
Benefits - 54 Maintenance	24,484	26,362	28,902	28,848	230	32,451
Benefits - 55 Maintenance	24,904	26,301	28,706	28,869		

**CITY OF OTHELLO**  
**2019 Expenditure Budget**  
**STREET FUND 101**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
Benefits - 56 Maintenance	24,535	22,332	28,846	29,179		
Benefits - 57 Maintenance	24,091	11,855	27,195	27,090	195	
Benefits - 58 Maintenance	-	2,354	27,238	27,230		
Benefits - 59 Maintenance	24,612	26,620	28,582	29,294		
Benefits - 60 Maintenance				26,974		
Benefits - 62 Seasonal		194	-	12,084	7,293	16,752
Benefits - 63 Seasonal			19,637	107	3,264	16,752
Benefits - 64 Seasonal			9,578	18,777	15,061	16,752
Benefits - 65 Seasonal			15,673	10,868	7,081	16,752
Benefits - 61 Maintenance				24,627	27,146	
Benefits - Engineer Tech (1/4)						
Overtime Benefits	2,622	3,966	3,895	5,559	307	1,000
Office Supplies	3,874	2,757	3,799	3,645	2,240	875
Shop Operating Supplies	5,086	2,786	4,208	4,722	964	1,250
Equipment Maintenance Supplies					12	
Safety Supplies	1,813	1,751	2,772	3,495	450	750
Uniforms	2,930	3,072	3,459	9,848	1,483	1,700
Fuel	23,470	18,399	20,721	27,295	7,415	7,500
Small Equipment - Office	3,000	242	3,112	1,223	2,471	875
Small Tools & Equip. - Shop	2,489	3,735	2,847	6,532	1,693	3,000
Misc. Prof. Services	4,425	199	200	67	42	375
Prof. Services - Labor	75	40	-	750	-	125
Prof. Services - Engring	33,458	2,214	50,299	59,792	108,538	30,000
Telephone	4,441	6,223	5,046	4,249	3,480	3,000
Travel/Lodging/Meals/Mileage	22					
PW Advertising	-	7,264	6,730	2,388	7	100
Utilities - Shop Electricity	9,478	10,547	9,666	11,265	3,026	3,000
Utilities - Shop Natural Gas	6,100	4,679	4,691	6,771	1,259	2,000
Water/Sewer Use	3,434	3,639	3,566	4,215	1,298	1,100
Office Equip. Rep. & Maint.	1,475	38	-	1,488	429	500
Shop Bldg Rep. & Maint.	9,469	1,715	4,672	12,430	3,212	3,000
Vehicle/equip Rep. & Maint.	19,530	27,863	31,629	25,370	9,584	6,250
Radio System Rep. & Maint.	825	178	117	-		250
Fees/Dues/Registrations	799	150	130	270	163	175
Miscellaneous Expenses	63	2,545	6,793	-	37	625
Contracted Labor - Coyote Ridge	17,474	20,090	-	-		
Prof. Svcs. - Boarddocs	582	582	582	583	583	150
St - Professional Services - PW			(940,043)	(1,003,323)	44	
<b>PUBLIC WORKS EXPENDITURES</b>						
<b>Total PW Operations</b>	<b>881,780</b>	<b>835,178</b>	<b>177,333</b>	<b>304,184</b>	<b>413,470</b>	<b>473,584</b>

**CODE ENFORCEMENT**

Salary - Code Enfrmnt/Animal Control

**Total Code Enforcement Operations****TOTAL PW OPERATIONS**

	-	-	-	-	-	-
<b>TOTAL PW OPERATIONS</b>	<b>881,780</b>	<b>835,178</b>	<b>177,333</b>	<b>304,184</b>	<b>413,470</b>	<b>473,584</b>

**CAPITAL EXPENDITURES**

Property Development					455	
14th Ave proj Sewer loan rpmt					204,819	102,410
Property Purchase					40,673	
Exchange Migration into the cloud				2,628		
Backup Upgrades (/5)				-		6,200
New Network Switch (/5)		4,785		15,425		3,600
Plate Whacker & Jumping Jack	8,322					
Service Trucks (2) (Shared cost /3)						55,264
Beautification Committee	24,550	25,000	(See Gen)		22	
Street Overlay Proj.	200,000	10,301		-	10,529	
Pavement Surface Condition Rating	25,798	1,641		16,935	5,448	
Camera System (/5)	5					6,000
ADA review				20,453		
14th Ave Improvements	110,173	185,747	1,345,839	384,917	49,890	
1st Ave South Project (old proj)	30,186	307,522	231,901			
Council Projector System (/5)						4,020
TIB 1st (26-Spruce)				1,126,858	133,675	
TIB 1st (Proj combined above)				35,941		
Scootney Overlay Project	-	55,223				
TIB LED St Light Conversion				164,250		
City Walk Path						
SR 24 Industrial Area			32,735	16,797		

**CITY OF OTHELLO**  
**2019 Expenditure Budget**  
**STREET FUND 101**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
SR 26 & 14th Ave. Intersection						
Crossing signs/lights				10,958		
<b>Capital Expenditures Total</b>	<b>399,035</b>	<b>590,219</b>	<b>1,610,475</b>	<b>1,795,161</b>	<b>445,511</b>	<b>177,494</b>
<b>TRANSFERS</b>						
Fund 310 Main Street Project						
PW Vehicle Equip. Reserve (110)	20,000	20,000	-			
Gen'l Fund Cost Allocation	150,894	206,144	-	-		\$ 151,100
PWTF - Broadway Reconstruction	31,110	30,816	30,817	30,671	30,525	30,525
Gen'l Fund - Computer Services	6,000	6,000	-	-		
PWTF - SR 24 Industrial Area	-	Done				
Main Street Reconstruction Bonds	134,591	134,274	134,091	257,826	271,106	125,051
<b>Transfer Total</b>	<b>342,595</b>	<b>397,234</b>	<b>164,908</b>	<b>288,497</b>	<b>301,631</b>	<b>306,676</b>
<b>TOTAL PUBLIC WORKS EXPENDITURES</b>	<b>1,623,409</b>	<b>1,822,631</b>	<b>1,952,717</b>	<b>2,387,842</b>	<b>1,160,612</b>	<b>957,754</b>
<b>GRAND TOTAL STREETS</b>	<b>1,842,060</b>	<b>2,013,355</b>	<b>2,374,269</b>	<b>2,790,205</b>	<b>1,508,586</b>	<b>1,276,454</b>



**CITY OF OTHELLO**  
**2019 Expenditure Budget**  
**STREET FUND 101**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**CITY OF OTHELLO**  
**2019 Revenue & Expenditures**  
**FUND 195 - Transportation Improvement Fund**

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

<b>Beginning Fund Balance</b>	-		24,866	54,438	170,938
Transportation Benefit District Tax		24,866	356,976	369,298.91	390,000
Investment Interest			-		
Received from closed TBD 695					
<b>TOTAL REVENUES</b>	-	24,866	381,842	423,737	560,938

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

Professional services - Audit				880	
Professional services - Insurance			2,891		
Capital project engineering					200,000
Capital project construction			324,513		200,000
Olympia (Sandhill)				208,607	
Columbia (Sagestone 8)				40,462	
Main St Bond (pmt assistance)					150,000
<b>TOTAL EXPENDITURES</b>	-	-	327,404	249,948	550,000
<b>ENDING FUND BALANCE</b>	-	24,866	54,438	173,789	10,938

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**CITY OF OTHELLO**  
**2019 Revenue**  
**TOURISM FUND 114**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b><u>REVENUE</u></b>						
<b>Beginning Fund Balance</b>	45,051	45,568	42,400	46,942	41,157	38,387
Hotel/Motel Tax	40,679	38,160	43,896	50,513.68	49,541	44,000
Interest Revenues	200	216	233	336.13	582	468
Prior Year(s) Corrections						
<b>Total Revenue</b>	<b>40,879</b>	<b>38,377</b>	<b>44,130</b>	<b>50,850</b>	<b>50,123</b>	<b>44,468</b>
<b>Total Revenue &amp; Beginning Fund Balance</b>	<b>85,930</b>	<b>83,945</b>	<b>86,529</b>	<b>97,792</b>	<b>91,280</b>	<b>82,855</b>

**CITY OF OTHELLO**  
**2019 Expenditures**  
**TOURISM FUND 114**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b><u>EXPENDITURES</u></b>						
Othello Community Museum	580	620	620	650	700	800
Othello Centennial Committee	-					
Chamber of Commerce	10,368	10,886	10,886	26,129	12,000	13,600
Old Hotel	2,104	2,250	3,775	5,000	5,400	6,000
Rodeo	4,136	7,500	7,500	7,600	8,100	9,000
All City Car Classic	1,391	2,258	2,258	2,308	2,500	2,500
Adams County Fair	2,744	4,987	4,987	5,087	5,500	6,000
Sandhill Crane Festival	7,692	8,076	8,076	8,276	8,400	9,400
Caboose Project	1,426	1,525				
Coulee Corridor Project	921	985	985	985	1,050	1,100
Othello Mexican Soccer					2,500	
Latino State Championship	2,000	2,458				2,900
Othello Barracudas Swim Team	3,000	-				
Distinguished Young Women	4,000	-				
Othello Rod & Gun Club			500	600	700	1,500
<b>Total Expenditures</b>	<b>40,362</b>	<b>41,545</b>	<b>39,587</b>	<b>56,635</b>	<b>46,850</b>	<b>52,800</b>
<b>Ending Fund Balance</b>	45,568	42,400	46,942	41,157	44,430	30,055
<b>Total Expenditures &amp; Ending Fund Balance</b>	<b>85,930</b>	<b>83,945</b>	<b>86,529</b>	<b>97,792</b>	<b>91,280</b>	<b>82,855</b>

**CITY OF OTHELLO**  
**2019 Revenue**  
**REAL ESTATE EXCISE TAX FUND 335**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**REVENUE**

<b>Beginning Fund Balance</b>	48,625	14,395	81,267	103,264	16,491	59,992
1/4% Local R.E Excise Tax	37,632	111,968	67,094	61,294	56,361	53,287
Dep of Comm. CERB grant (Beautification proj.)	975					
Investment Interest	163	140	126	134	200	215
Assessment Interest						
Assessment Principal						
Other (Park Plane)					15,000	
Prior Year(s) Corrections						
<b>Revenues</b>	<b>38,770</b>	<b>112,108</b>	<b>67,219</b>	<b>61,428</b>	<b>71,561</b>	<b>53,502</b>
<b>Total Revenue &amp; Beginning Fund Balance</b>	<b>87,395</b>	<b>126,503</b>	<b>148,486</b>	<b>164,691</b>	<b>88,052</b>	<b>113,494</b>

**CITY OF OTHELLO**  
**2019 Expenditures**  
**REAL ESTATE EXCISE TAX FUND 335**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**EXPENDITURES**

Repair & Maintenance (Park Plane)				23,200		
St lighting Beautification Project				25,000	25,000	33,000
Inside Electrical upgrade						19,000
Library Roof						35,000
TRS to 103 Pk & rec for Park Bathroom				100,000		
Strt - Beautification lighting proj						
TRS - Waterline Improvement Project	-					
Gen'l Fund - Park Equip & Renovation						
TRS - Gen'l Fund/Police Vehicle	-	45,236	45,223			
TRS - Street (Scootney/Overlay)	73,000					
TRS - 106 Fire Truck Purchase						
<b>Total Expenditures</b>	<b>73,000</b>	<b>45,236</b>	<b>45,223</b>	<b>148,200</b>	<b>25,000</b>	<b>87,000</b>
<b>Ending Fund Balance</b>	14,395	81,267	103,264	16,491	63,052	26,494
<b>Total Expenditures &amp; Ending Fund Balance</b>	<b>87,395</b>	<b>126,503</b>	<b>148,486</b>	<b>164,691</b>	<b>88,052</b>	<b>113,494</b>

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

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b><u>REVENUES</u></b>						
<b>Beginning Fund Balance</b>	269,510	91,853	182,163	111,836		
B & O Natural Gas	541,728	414,627	319,033	363,162		
Electricity	518,831	543,593	535,937	559,727		
Natural Gas	109,649	100,035	91,371	110,461		
Cable						
Telephone	169,899	141,557	152,635	164,046		
Water 10%				287,676		
Sewer 15%				273,797		
Prior Year(s) Corrections						
<b>Utility Taxes</b>	<b>1,340,107</b>	<b>1,199,812</b>	<b>1,098,975</b>	<b>1,758,868</b>		-
Interest Earnings	208	46	44	57		
<b>Interest</b>	<b>208</b>	<b>46</b>	<b>44</b>	<b>57</b>		-
<b>Total Revenue</b>	<b>1,340,315</b>	<b>1,199,858</b>	<b>1,099,019</b>	<b>1,758,926</b>		-
<b>Total Revenue &amp; Beginning Fund Balance</b>	<b>1,609,825</b>	<b>1,291,711</b>	<b>1,281,182</b>	<b>1,870,762</b>		-

All activities are now reflected  
in the General Fund.

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

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b><u>EXPENDITURES</u></b>						
Park Restroom		100,000				
TRS - Fund 310 Main Street Proj.						
TRS - G.O. Bond Main Street			110,000			
TRS - SR 24 PWTF Loan	157,463	(1)	-			
TRS - GF-Operations 50% of Rev	804,065	681,994	1,003,095	1,553,528		
TRS - Gen'l Fund/ CH AC	21,571	53,990		21,234		
TRS - Gen'l Fund/Admin-Police						
TRS - Gen'l Fund/Fire Truck purchase	-					
Public Works Truck						
TRS - Steet Fund	90,000	-		194,000		
TRS - Streets/New Truck						
TRS - G.O. Debt Service - City Hall	182,673	184,652	-			
TRS - Fire Reserves	20,000			102,000		
TRS - Water/New Truck						
TRS - Sewer/New Truck						
TRS - General Fund/Park Restrooms	125,000					
TRS - General Fund/2 police vehicles	75,000	88,913				
TRS - Pool Repair	42,200					
TRS - Street/Seasonal work			56,250			
<b>Total Expenditures</b>	<b>1,517,972</b>	<b>1,109,548</b>	<b>1,169,345</b>	<b>1,870,762</b>		-
Restricted Fund Balance						
<b>Ending Fund Balance</b>	<b>91,853</b>	<b>182,163</b>	<b>111,836</b>	<b>(0)</b>	-	-
<b>Total Expenditures &amp; Ending Fund Balance</b>	<b>1,609,825</b>	<b>1,291,711</b>	<b>1,281,182</b>	<b>1,870,762</b>	-	-

All activities are now reflected  
in the General Fund.

**CITY OF OTHELLO**  
**2017 Revenue**  
**SIDEWALK CONSTRUCTION FUND 305**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**REVENUES**

<b>Beginning Fund Balance</b>	11,617	-	-	-	-	-
Interest & Misc Revenues	36					
Prior Year(s) Corrections						
Transfers-In						
<b>Revenue</b>	<b>36</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue &amp; Beginning Fund Balance</b>	<b>11,652</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CITY OF OTHELLO**  
**2017 Expenditures**  
**SIDEWALK CONSTRUCTION FUND 305**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**EXPENDITURES**

Handicap Ramp	11,652					
TRS-Out Main Street Project						
<b>Expenditures</b>	<b>11,652</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures &amp; Ending Fund Balance</b>	<b>11,652</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CITY OF OTHELLO**  
**2017 Revenue**  
**MAIN STREET CONSTRUCTION FUND 310**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**REVENUES**

<b>Beginning Fund Balance</b>	353	-	-	-	-	-
Adams County Main St. Reimb.						
Investment Interest	1					
Prior Year(s) Corrections						
G.O. Bond Proceeds						
Trs-In Strt Rsv Fund 110						
Trs-In Utility Tax Fund 140						
Trs-In Street Fund 101/Olympia St.						
Trs-In Lions Pk Walk Path Fund						
Trs-In GF 001 Lions Pk Parking						
Trs-In Water Rsv Fund 107						
Trsn-In Solid Waste Rsv Fund 109						
Trs-In Solid Waste Fund 406						
<b>Revenue</b>	<b>1</b>	-	-	-	-	-
Interest Earnings	-					
<b>Interest</b>	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1</b>	-	-	-	-	-
<b>Total Revenue &amp; Beginning Fund Balance</b>	<b>353</b>	-	-	-	-	-

**CITY OF OTHELLO**  
**2017 Expenditures**  
**MAIN STREET CONSTRUCTION FUND 310**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 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						
Lions Park - Parking Lot Exten.						
Construction-Beautification						
Change Order #4						
Retainage						
TRS out - to 101	353					
<b>Total Expenditures</b>	<b>353</b>	-	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-	-	-
<b>Total Expenditures &amp; Ending Fund Balance</b>	<b>353</b>	-	-	-	-	-



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**CITY OF OTHELLO**  
**2019 Revenues & Expenditures**  
**PWTF BROADWAY 2006 DEBT SERVICE FUND 220**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b><u>REVENUES</u></b>						
BEGINNING BALANCE		1	0	-		-
Interest Revenue						
TRS-Strt\1989 PWTF Loan						
TRS-Strt\2000 PWTF Loan	31,110	30,816	30,817	30,671	30,525	30,379
<b>TOTAL REVENUES -PWTF BRDWW</b>	<b>31,110</b>	<b>30,817</b>	<b>30,817</b>	<b>30,671</b>	<b>30,525</b>	<b>30,379</b>
	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b><u>EXPENDITURES</u></b>						
1989 PWTF Prin Payment	-					
1989 PWTF Int Payment	-					
<b>TOTAL 1989 Broadway PWTF Loan</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
2006 PWTF Prin Payment	29,211	29,211	29,211	29,211	29,211	29,211
2006 PWTF Int Payment	1,899	1,607	1,607	1,461	1,314	1,168
<b>TOTAL 2006 Broadway PWTF Loan</b>	<b>31,109</b>	<b>30,817</b>	<b>30,817</b>	<b>30,671</b>	<b>30,525</b>	<b>30,379</b>
<b>TOTAL EXPENDITURES - PWTF BRDWW</b>	<b>31,109</b>	<b>30,817</b>	<b>30,817</b>	<b>30,671</b>	<b>30,525</b>	<b>30,379</b>
<b>ENDING FUND BALANCE</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>31,110</b>	<b>30,817</b>	<b>30,817</b>	<b>30,671</b>	<b>30,525</b>	<b>30,379</b>

**CITY OF OTHELLO**  
**2019 Revenue**  
**2010 Bond - Main Street Construction Project Fund 225**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b><u>REVENUES</u></b>						
BEGINNING BALANCE	1,009	243	0	0		-
Interest Revenue						
Refunding Long-term Debt Issued				2,160,000		
Trs-In/Utility Tax Fund 140			110,000			
Trs in from TBD						150,000
TRS-in Street Fund 101	134,591	134,274	134,091	257,826	271,106	125,051
<b>TOTAL REVENUES - MAIN STREET</b>	<b>135,600</b>	<b>134,517</b>	<b>244,092</b>	<b>2,417,826</b>	<b>271,106</b>	<b>275,051</b>
	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b><u>EXPENDITURES</u></b>						
G.O. Bond Principal Pmt			110,000	185,000	180,000	190,000
G.O. Bond Interest Pmt	134,091	134,091	134,091	317,526	90,142	84,551
Administrative Fees	1,266	425	-	300	964	500
Advanced Refunding Escrow - Debt Service Principal				1,915,000		
<b>TOTAL</b>	<b>135,357</b>	<b>134,516</b>	<b>244,091</b>	<b>2,417,826</b>	<b>271,106</b>	<b>275,051</b>
<b>TOTAL EXPENDITURES - MAIN STREET</b>	<b>135,357</b>	<b>134,516</b>	<b>244,091</b>	<b>2,417,826</b>	<b>271,106</b>	<b>275,051</b>
<b>ENDING FUND BALANCE</b>	<b>243</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>135,600</b>	<b>134,517</b>	<b>244,092</b>	<b>2,417,826</b>	<b>271,106</b>	<b>275,051</b>

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

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**REVENUES**

BEGINNING BALANCE						
Interest Revenue						
TRS-Utility Tax Fund 140	157,463					
TRS-Street Fund 101	-					
<b>TOTAL REVENUES</b>	<b>157,463</b>	-	-	-	-	-

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**EXPENDITURES**

2006 PWTF Prin Payment	154,375	Done				
2006 PWTF Int Payment	3,088	Done				
<b>TOTAL</b>	<b>157,463</b>	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>1</b>	-	-	-	-	-
<b>TOTAL</b>	<b>157,463</b>	-	-	-	-	-

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

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**REVENUES**

BEGINNING BALANCE	-	3				
Investment Interest						
TRS - Fund 140	182,673	184,652				
<b>TOTAL REVENUES -G.O. BONDS</b>	<b>182,673</b>	<b>184,655</b>	-	-	-	-

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**EXPENDITURES**

GO Principal Payment	170,000	180,000	Done			
GO Interest Payment	12,370	4,230	Done			
Bond Admin Fees	300	425	Done			
<b>TOTAL EXPENDITURES- G. O. BONDS</b>	<b>182,670</b>	<b>184,655</b>	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>3</b>	-	-	-	-	-
<b>TOTAL</b>	<b>182,673</b>	<b>184,655</b>	-	-	-	-

**CITY OF OTHELLO**  
**2019 Revenue Budget**  
**WATER FUND 401**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**WATER DEPARTMENT REVENUES**

Beginning Fund Balance	461,909.00	1,065,959	498,496	209,466	806,229	1,161,011
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**GRANT REVENUE**

CDBG Grant - Rehab Well #6		-				
DoH - Water Supply study			25,000			
DoH - Wtr System Consoldation Studies (8)			78,078	114,114		
DWSRF Loan - 2.5 MG Standpipe Reservoir						2,700,000
CDBG - 2.5 MG Standpipe Reservoir						750,000
CERB - 2.5 MG Standpipe Reservoir						50,000
DOH Appropriation - Well #10 Drilling & Pump Station						1,550,000
Commerce Approp - Well #10 Drilling & Pump Station						970,000
DOE - ASR Pilot Testing				99,894	80,106	450,000
TIB 1st (26-Spruce)						
Receive RD loan for Well 3						
CERB - Planning Grant				-		50,000
<b>Total Grant Revenue</b>	<b>-</b>	<b>-</b>	<b>103,078</b>	<b>214,008</b>	<b>80,106</b>	<b>6,520,000</b>

**WATER SALES**

Water Sales	2,510,785	2,490,570	2,597,678	2,795,991	3,062,749	3,167,372
Other Sales						
Tank Water						
Water Connection Fees	31,891	45,575	24,528	26,915	28,727	30,000
Gen Facility Charges	59,815	142,270	48,780	36,134	57,870	50,000
Latecomers Agmt. Chgs.			18,465	7,375	47,511	
Misc Water Operations	150	9,069	150	7,513	1,634	-
City Water Usage	26,124	28,695	30,589	33,217	37,505	3,400
Miscellaneous Fines & Penalties	21,208	25,792	30,414	32,205	31,690	3,200
<b>Total Charges for Services</b>	<b>2,649,973</b>	<b>2,741,971</b>	<b>2,750,604</b>	<b>2,939,349</b>	<b>3,267,685</b>	<b>3,253,972</b>

**MISCELLANEOUS REVENUES**

Investment Interest	1,488	1,714	1,011	287	555	500
Ins. Claim Recoveries						
Tractor Use by Streets						
Hydrant Use by Fire Dept						
Cashier's Over/Short						
Sale Salvage - Water						
Misc Other Water Rev	10,536	1,413	1,276	1,442	1,089	2,000
Interfund loan from Sewer Reserve (Interim for Well #3)						
Insurance Recoveries	109,108	-				
Prior Year(s) Corrections						
<b>Total Miscellaneous Revenues</b>	<b>121,132</b>	<b>3,126</b>	<b>2,288</b>	<b>1,729</b>	<b>1,644</b>	<b>2,500</b>

**OTHER REVENUES**

Trs-In/Fund 001 Hydrant Costs	13,440	13,650	13,560	13,770	13,900	13,900
Trs-In/Fund 140 PW New Truck						
Trs-In/Fund 135 Waterline Improvement Project						
Trs -In/Fund 107 Water Tower maint prog	-	265,000	82,000			
Trs -In/Fund 107 Water tower painting	500,000	150,000		-		
Trs -In/Fund 107 water line improvements/o	-	-	300,000	60,000		120,000
Trs -In/Fund 107 VFD	16,000		-	500,000		
<b>Total Transfers</b>	<b>529,440</b>	<b>428,650</b>	<b>395,560</b>	<b>573,770</b>	<b>13,900</b>	<b>133,900</b>
<b>Total New Water Revenues</b>	<b>3,300,545</b>	<b>3,173,748</b>	<b>3,251,529</b>	<b>3,728,856</b>	<b>3,363,335</b>	<b>9,910,372</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>3,762,454</b>	<b>4,239,706</b>	<b>3,750,026</b>	<b>3,938,322</b>	<b>4,169,564</b>	<b>11,071,383</b>

***CITY OF OTHELLO***  
**2019 Revenue Budget**  
**WATER FUND 401**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**CITY OF OTHELLO**  
**2019 Expenditure Budget**  
**WATER FUND 401**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b><u>WATER DEPARTMENT EXPENDITURES</u></b>						
<b>WATER ADMINISTRATION</b>						
Salary - 50 Public Works Director					\$ 21,150	\$ 21,573
Salary - 51 Records Clerk					\$ 9,533	\$ 11,340
Salary - 53 Maintenance					\$ 59,396	\$ 61,176
Salary - 56 Maintenance					\$ 57,360	\$ 61,176
Salary - 61 Maintenance						\$ 51,078
Salary - Utility Billing Clerk (1/3)	14,844	15,879	16,196	17,244	\$ 18,099	\$ 18,461
Salary - Trisha T (1/3)					3,669	11,124
Salary - Engineer Tech (1/4)						26,468
Overtime					\$ 6,272	
Benefits - Miscellaneous					\$ 349	
Benefits - 50 Public Works Director					\$ 8,581	\$ 8,835
Benefits - 51 Records Clerk					\$ 5,250	\$ 6,874
Benefits - 53 Maintenance					\$ 29,561	\$ 32,711
Benefits - 56 Maintenance					\$ 29,144	\$ 32,711
Benefits - 61 Maintenance						\$ 30,524
Benefits - Utility Billing Clerk (1/3)	7,462	8,014	8,479	8,906	\$ 9,577	\$ 9,725
Benefits - Trisha T (1/3)					\$ 2,564	\$ 8,177
Benefits - Engineer Tech (1/4)						
Overtime Benefits					\$ 1,396	\$ 1,550
Office & Operating Supplies	3,040	2,050	2,174	2,122	\$ 6,840	\$ 3,500
Safety Supplies					\$ 569	\$ 750
Uniforms					\$ 1,483	\$ 875
Fuel					\$ 6,730	\$ 7,650
Small Tools & Equipment	500	-	777	-	\$ 574	\$ 2,000
Small Equipment - Office					\$ 2,446	\$ 1,200
Small Tools & Equip. - Shop					\$ 1,850	\$ 2,000
Grant Writer - Professional services				7,913	16,942	16,000
Misc. Prof. Services					\$ 13,835	\$ -
Prof. Services - Labor					\$ 392	\$ 500
On-Line Payment Costs	2,802	3,510	5,126	5,420	\$ 5,616	\$ 5,500
Prof. Services - Engring					\$ 13,202	\$ 20,000
Water Utilities - Professional Services - PW			443,543	420,599		
Central Services - Professional Services - G			394,541	376,142	\$ 360,452	
Postage	4,190	6,077	4,782	4,297	\$ 5,171	\$ 4,500
Telephone					\$ 3,429	\$ 3,000
Water Travel	1,189	1,394	2,951	4,074	\$ 2,381	\$ 4,000
Water Utility Tax 10%				287,676	\$ 319,599	\$ 325,397
Advertising - Legal Notices	1,290	356	210	1,398	\$ 515	\$ 2,350
Utilities - Shop Electricity					\$ 3,026	\$ 3,200
Utilities - Shop Natural Gas					\$ 1,259	\$ 2,000
Water/Sewer Use					\$ 1,298	\$ 1,100
Office Equip. Rep. & Maint.					\$ 429	\$ 500
Shop Bldg Rep. & Maint.					\$ 1,486	\$ 3,000
Vehicle/equip Rep. & Maint.					\$ 9,138	\$ 6,250
Radio System Rep. & Maint.						\$ 150
Professional Services	50	599	599	2,849		\$ 600
Mailing Mach. Maint. Contract	602	662	1,324	784	\$ 784	\$ 900
Miscellaneous Expenses						\$ 625
Organizational Dues	2,730	2,576	2,780	2,883	\$ 1,341	\$ 3,175
Prof. Serv. - Boarddocs	582	582	582	583	\$ 583	\$ 750
Col Basin Dev League - Membership	600	600	600	600	\$ 600	\$ 600
Col Basin Dev League - Contribution	6,000	6,000	6,000	6,000	\$ 6,000	\$ 6,000
Water Education	450	992	2,030	1,880	\$ 10,779	\$ 4,000
Water Revenue Tax	123,386	123,372	126,831	136,306	\$ 149,726	\$ 125,000
<b>Water Administration Total</b>	<b>169,715</b>	<b>172,662</b>	<b>1,019,523</b>	<b>1,287,676</b>	<b>\$ 1,210,375</b>	<b>\$ 950,575</b>
System Maintenance Supplies	26,975	24,252	19,267	41,463	\$ 11,824	\$ 25,000
Analysis/Testing Supplies	454	1,865	-	452	\$ 12	\$ 1,000
Operating Supplies - Chemicals	25,785	20,466	16,200	15,040	\$ 4,187	\$ 20,000
Water - Small tools/equipment					\$ -	\$ 1,000
Water Testing Services	12,790	11,560	8,315	5,530	\$ 7,390	\$ 17,000
Prof Services - Engineering (Water)	16,891	8,728	45,349	106,222	\$ 143,052	\$ 30,000
Prof. Services - Locates	456	439	636	632	\$ 748	\$ 600
Prof. Services - Telemetry	3,694	2,945	9,590	2,960	\$ -	\$ 10,000
DoH - Water Supply study		35,409	50,713	-		
DoH - Wtr System Consolidation Studies (8)		15,616	176,576	-		
DOE - ASR Feasibility Study			46,693	131,950	\$ 212,353	\$ 450,000
CERB - Planning Grant				23,477		\$ 75,000
Telephone - Telemetry Line	1,694	2,097	1,951	2,006	\$ 1,997	\$ 2,000
Equipment Rental	-	-	-	-	\$ 103	\$ 1,000
Electricity - Well Sites	515,491	435,840	379,568	358,681	\$ 412,282	\$ 470,000
Street Repairs - PAY to Streets	1,942	-	-	1,511		\$ 5,000

**CITY OF OTHELLO**  
**2019 Expenditure Budget**  
**WATER FUND 401**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
Well/Wellsite Repair & Maint	1,990	4,949	3,248	618	\$ 6,558	\$ 80,000
Meters - Repair & Maintenance	10,296	9,998	12,509	10,252	\$ 22,920	\$ 13,000
Well #3 Repair & Maintenance	74,033	58,298	7,465	31,714	\$ 1,133,243	
Well #4 Repair & Maintenance	38	19	3,253		\$ 9,173	
Well #5 Repair & Maintenance	12,310	1,153	820	3,983	\$ 25,306	
Well #2 Repair & Maintenance	-		-			
Well #7 Repair & Maintenance	-	1,460	1,034	99	\$ 1,812	
Well #6 Repair & Maintenance	5	322,307	-	39	\$ 4,894	
Well #8 Repair & Maintenance	470	1,325	6,469	112	\$ 876	
Water Hydrant - Rep & Maint	5,436	2,968	835	13,651	\$ 11,820	\$ 15,000
Reservoir - Repair & Maintenance	35,337	5,524	2,545	18		\$ 40,000
System Improvements & Rehab	51,837	35,324	39,239	2,777		\$ 40,000
Well #9 Repair & Maintenance				57	\$ 1,410	
Water Operating Permit	3,226	3,226	4,340	4,436	\$ 4,022	\$ 4,500
Misc. Water Operations Costs	4,348	2,600	5,476	3,818	\$ 450	\$ 4,000
<b>WATER OPERATIONS</b>						
<b>Water Operations Total</b>	<b>778,522</b>	<b>1,008,367</b>	<b>842,090</b>	<b>761,497</b>	<b>\$ 2,016,433</b>	<b>\$ 1,304,100</b>
<b>DIRECT DEBT PAYMENTS</b>						
Interfund loan rpmt to Sewer reserve once RD loan received						
Debt pmt for RD loan						\$ 40,000
PWTF Principle Payment - Well #7	127,898	127,898	127,898			
PWTF Interest Payment - Well #7	11,511	7,034	3,837			
<b>Debt Service Total</b>	<b>139,409</b>	<b>134,933</b>	<b>\$ 131,735</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000</b>
<b>TOTAL WATER OPERATING EXPENDITURES</b>	<b>1,087,647</b>	<b>1,315,962</b>	<b>1,993,348</b>	<b>2,049,172</b>	<b>\$ 3,226,808</b>	<b>\$ 2,294,675</b>
<b>CAPITAL EXPENDITURES</b>						
Drill & Equipment Well #9	754,524	1,070,875	820,821	40,961		
2.5 MG Standpipe Reservoir					\$ 512	\$ 3,500,000
Well #10 Drilling & Pumpstation						\$ 3,497,000
New Network Switch (/5)		4,839		15,425		\$ 3,600
Olympia (Sandhill)					\$ 253,503	
Columbia (Sagestone 8)					\$ 36,457	
Exchange Migration into the cloud	-			2,629		
Well #6 Rehabilitation VFD	-			-		\$ 500,000
Backup Upgrades (/5)						\$ 6,200
Camera System (/5)						\$ 6,000
Water Tower Maintenance Program	186	267,121	255,933	237,830	\$ 260,764	\$ 237,830
Service Trucks (2) (Shared cost /3)				52,266		\$ 55,264
Council Projector System (/5)					\$ 59,612	\$ 4,020
Sewer Line work (1st ave; 26-Spruce)				77,828		
Hand held Meters						
Water-Line Imprvmnts/Overlays	96,584	223,174	416,666	55,983	\$ 176,183	\$ 400,000
One Service Truck - (Shared)						
Orion Laptop - Meter Reader	16,000				\$ 8,654	
<b>Capital Expenditures Total</b>	<b>867,295</b>	<b>1,566,009</b>	<b>1,493,420</b>	<b>482,921</b>	<b>\$ 795,685</b>	<b>\$ 8,209,914</b>
<b>TRANSFERS</b>						
TRS - Gen Fund/(Hydrant Utility Tax) 2%	51,433	53,536	53,792			
TRS - Gen Fund/Computer Tech	3,000	3,000	-	-		
TRS - Gen Fund Cost Allocation	266,979	412,466	-	-		\$ 359,538
TRS - Water Reserves (Fund 107)	-			600,000	\$ 86,500	
TRS - Water Reserves	-					
TRS - Water Rsrvs-Wells Rehab.						
TRS - P/W Allocation	393,167	390,238	-	-		
TRS - Debt Service\Wtr-Swr Bond						
<b>Transfers Total</b>	<b>714,579</b>	<b>859,240</b>	<b>53,792</b>	<b>600,000</b>	<b>\$ 86,500</b>	<b>\$ 359,538</b>
<b>TOTAL WATER NON-OPERATING EXPENDITURES</b>	<b>1,581,873</b>	<b>2,425,249</b>	<b>1,547,212</b>	<b>1,082,921</b>	<b>\$ 882,185</b>	<b>\$ 8,569,452</b>
<b>TOTAL WATER EXPENDITURES</b>	<b>2,669,520</b>	<b>3,741,210</b>	<b>3,540,560</b>	<b>3,132,093</b>	<b>\$ 4,108,992</b>	<b>\$ 10,864,127</b>

**CITY OF OTHELLO**  
**2019 Revenue Budget**  
**SEWER FUND 404**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b><u>SEWER FUND REVENUES</u></b>						
Beginning Fund Balance	170,574.00	281,786	234,088	77,088	226,257	77,655
<b>INTERGOVERNMENTAL</b>						
Grant-SR 24 Industrial Area	854,720					
CERB - Industrial Waste Water Feasibility Study						50,000
TIB 1st (26-Spruce)				731,974		
<b>Total Indirect Federal Revenues</b>	<b>854,720</b>	<b>-</b>	<b>-</b>	<b>731,974</b>	<b>-</b>	<b>50,000</b>
<b>SERVICE REVENUES</b>						
Sewer Service Sales	1,212,564	1,380,717	1,553,747	1,817,162	1,989,461	2,162,747
Other Sewer Operations Revenues						
Sewer Connection Fees	13,230	32,960	8,730	8,150	12,590	9,000
Sewer General Facility Charges	-	-	350		700	
Latecomers Agmt. Chgs.		21,888	32,770		84,143	
Sewer Used By Other Funds	6,952	8,753	7,881	10,857	17,647	20,000
<b>Total Service Revenues</b>	<b>1,232,746</b>	<b>1,444,318</b>	<b>1,603,477</b>	<b>1,836,169</b>	<b>2,104,541</b>	<b>2,191,747</b>
<b>MISCELLANEOUS REVENUES</b>						
Investment Interest	516	776	1,037	1,714	1,920	2,000
Tractor Used By Streets						
Other Incomes - Sewer	11,123	1,200	13,763	-	194	200
Prior Year(s) Corrections						
<b>Total Miscellaneous Revenues</b>	<b>11,638</b>	<b>1,976</b>	<b>14,800</b>	<b>1,714</b>	<b>2,114</b>	<b>2,200</b>
<b>OTHER FINANCING RESOURCES</b>						
Loan rpmt from St (14th Ave)					204,819	102,410
Trs-In/Fund 108 Reserves						
Trs-In/Fund 140 PW New Truck						
<b>Total Other Financing Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>204,819</b>	<b>102,410</b>
<b>Total Sewer Revenues</b>	<b>2,099,104</b>	<b>1,446,294</b>	<b>1,618,277</b>	<b>2,569,857</b>	<b>2,311,474</b>	<b>2,346,357</b>
<b>TOTAL SEWER FUND</b>	<b>2,269,678</b>	<b>1,728,080</b>	<b>1,852,365</b>	<b>2,646,945</b>	<b>2,537,732</b>	<b>2,424,012</b>



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**CITY OF OTHELLO**  
**2019 Expenditure Budget**  
**SEWER FUND 404**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**SEWER FUND EXPENDITURES****SEWER ADMINISTRATION**

Salary - 50 Public Works Director					\$ 21,150	\$ 21,573
Salary - 51 Records Clerk					\$ 9,533	\$ 11,340
Salary - 55 Maintenance					\$ 57,410	\$ 60,576
Salary - 57 Maintenance					\$ 48,534	\$ 56,316
Salary - 58 Maintenance					\$ 50,106	\$ 51,078
Salary - Utility Billing Clerk (1/3)	14,844	15,879	16,196	17,243	\$ 18,099	\$ 18,461
Salary - Trisha T (1/3)					3,669	11,124
Salary - Engineer Tech (1/4)						26,468
Overtime					\$ 7,152	
Benefits - Miscellaneous					\$ 187	
Benefits - 50 Public Works Director					\$ 8,581	\$ 8,835
Benefits - 51 Records Clerk					\$ 5,250	\$ 6,874
Benefits - 55 Maintenance					\$ 29,221	\$ 32,581
Benefits - 57 Maintenance					\$ 27,190	\$ 31,658
Benefits - 58 Maintenance					\$ 27,231	\$ 30,524
Benefits - Utility Billing Clerk (1/3)	7,462	7,978	8,478	8,906	\$ 9,674	\$ 9,725
Benefits -Trisha T (1/3)					\$ 2,564	\$ 8,177
Benefits - Engineer Tech (1/4)						
Overtime Benefits					\$ 1,598	\$ 1,800
Office & Operating Supplies	2,018	1,257	1,687	1,835	\$ 6,067	\$ 4,625
Safety Supplies					\$ 450	\$ 750
Uniforms					\$ 1,483	\$ 1,500
Fuel					\$ 7,415	\$ 7,500
Small Tools & Equipment	0	0	296	0	\$ 1,397	\$ 2,500
Small Equipment - Office					\$ 2,446	\$ 875
Grant Writer - Professional services				7,913	15,442	16,000
Misc. Prof. Services					\$ 14,021	\$ -
Prof. Services - Labor					\$ 392	\$ -
On-Line Payment Costs	2,802	3,510	5,126	5,420	\$ 5,616	\$ 5,500
Prof. Services - Engring					\$ 25,279	\$ -
Industrial Wastewater Feasibility Study						91,000
Misc Sewer Admin	79	4,353	74	2,250		\$ 100
Sewer Utilities - Professional Services - PW			112,071	26,059	\$ 1,922	
Central Services - Professional Services - G			190,405	182,901	\$ 176,823	
Postage	3,096	3,462	3,748	3,226	\$ 3,792	\$ 3,700
Telephone					\$ 3,429	\$ 3,200
Sewer Travel	1,608	1,491	2,367	2,440	\$ 1,857	\$ 2,000
Sewer Utility Tax 15%				273,797	\$ 312,816	\$ 328,762
Advertising - Legal Notices	517	0	128	958	\$ 102	\$ 950
Utilities - Shop Electricity					\$ 3,026	\$ 2,000
Utilities - Shop Natural Gas					\$ 1,259	\$ 2,000
Water/Sewer Use					\$ 1,298	\$ 875
Office Equip. Rep. & Maint.					\$ 336	\$ 500
Shop Bldg Rep. & Maint.					\$ 1,554	\$ 3,000
Vehicle/equip Rep. & Maint.					\$ 9,847	\$ 6,250
Radio System Rep. & Maint.						\$ 150
Mailing Mach. Maint. Contract	602	662	0	784	\$ 784	\$ 900
Miscellaneous Expenses					\$ 18	\$ 625
Organizational Dues	200	0	0	150		\$ 2,675
Prof. Svcs. - Boarddocs	582	582	582	583	\$ 583	\$ 750
Sewer Training & Education	450	392	1,154	1,938	\$ 1,701	\$ 2,000
Sewer Revenue Tax	24,661	28,350	31,482	36,782	\$ 40,336	\$ 40,500
<b>Administration Total</b>	<b>58,921</b>	<b>67,914</b>	<b>373,792</b>	<b>573,184</b>	<b>968,641</b>	<b>918,297</b>

**SEWER FACILITIES**

Equip/Vehicle Repairs & Mtn.						
Sewer Plant Bldg Repair & Maint	159	3,670	529	303	132	3,000
WWTP Grounds Maintenance	0	3,727	1,794	3,378	0	3,000
<b>Facilities Total</b>	<b>159</b>	<b>7,397</b>	<b>2,324</b>	<b>3,682</b>	<b>132</b>	<b>6,000</b>

**OPERATIONS SEWER**

Street Repairs - to Streets	3,085	0	0	0	0	5,000
System Maintenance Supplies	0	0	854	2,425	60	3,000
Sewer Lab Supplies	3,821	4,021	2,218	3,670	470	4,000
Small Tools & Equipment	1,000	873	825	792	272	1,000
Lab Equipment Purchases	4,166	735	2,650	3,320		4,000
Prof. Serv. - Sewer Operations	1,500	64	1,435	1,152		2,000
Sewer Testing Services			5,695	12,485	14,432	15,000
Prof Services - Engineering (Sewer)	16,891	4,007	61,060	40,823	239,824	30,000
Prof Services - Headworks predesign				25,474	71,025	53,000
Electricity - Sewer Treatment Bldg	5,772	5,890	4,989	6,584	6,183	6,000
Electricity - Sewer Lift Station	0					
System Maintenance	9,968	4,688	8,706	5,502	3,312	10,000
Canal & Lagoons Maintenance	4,554	4,554	16,681	7,983	5,790	10,000

**CITY OF OTHELLO**  
**2019 Expenditure Budget**  
**SEWER FUND 404**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
Dept\Ecology-Discharge Permit	10,073	11,973	6,558	9,456	9,919	14,700
Misc. Sewer Costs	4,341	2,520	20	70	20	4,000
<b>Operations Total</b>	<b>65,170</b>	<b>39,324</b>	<b>111,690</b>	<b>119,738</b>	<b>351,308</b>	<b>161,700</b>
<b>TOTAL SEWER OPERATING EXPENDITURES</b>	<b>124,250</b>	<b>114,635</b>	<b>487,806</b>	<b>696,603</b>	<b>1,320,081</b>	<b>1,085,997</b>
<b>NON-EXPENDITURES</b>						
Loan to St for 14th ave				300,000		
State Sales Tax Remittance	1,481					
<b>Non-Expenditure Total</b>	<b>1,481</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>0</b>	<b>0</b>
<b>SEWER CAPITAL EXPENDITURES</b>						
Sewer Line Improvements		164,320	21,888	814	13,010	150,000
Service Trucks (2) (Shared cost /3)				52,064		55,264
Backup Upgrades (/5)						6,200
Exchange Migration into the cloud				2,629		
New Network Switch (/5)		4,785		15,425		3,600
Sewer Line Ext./14th			414,584	2,358		
Gator					13,019	
Sewer Line work (1st ave; 26-Spruce)				910,796		
Broadway to Port District Sewer						
Olympia (Sandhill)	672,670	5,553			88,281	
Columbia (Sagestone 8)					328,780	
Camera System (/5)						6,000
Council Projector System (/5)						4,020
Gas Heater P/W (shared cost)						
Lab Equipment						
<b>Capital Expenditures Total</b>	<b>672,670</b>	<b>174,658</b>	<b>436,472</b>	<b>984,084</b>	<b>443,091</b>	<b>225,084</b>
<b>SEWER TRANSFERS</b>						
TRS - Gen Fund/Computer Tech.	1,000	1,000	0	0		
TRS - Gen Fund Cost Allocation	147,636	184,185	0	\$ -		\$ 182,770
TRS - Sewer Reserves \ G.F.C. (108)	5,000	5,000	5,000	5,000	5,000	5,000
TRS to Sewer Reserves - equip (108)	50,000	50,000	50,000	50,000	50,000	50,000
TRS to Sewer Reserves (108)	945,000	900,000	796,000	385,000	125,000	800,000
TRS - P/W Allocation	40,856	64,514	0	0		
TRS - Debt Service\Wtr-Swr Bond						
<b>Transfers Total</b>	<b>1,189,492</b>	<b>1,204,699</b>	<b>851,000</b>	<b>440,000</b>	<b>180,000</b>	<b>1,037,770</b>
<b>TOTAL SEWER NON-OPERATING EXPENDITURES</b>	<b>1,863,643</b>	<b>1,379,357</b>	<b>1,287,472</b>	<b>1,724,084</b>	<b>623,091</b>	<b>1,262,854</b>
<b>TOTAL SEWER EXPENDITURES</b>	<b>1,987,893</b>	<b>1,493,992</b>	<b>1,775,278</b>	<b>2,420,688</b>	<b>1,943,171</b>	<b>2,348,851</b>

**CITY OF OTHELLO**  
**2019 Revenue Budget**  
**SOLID WASTE FUND 406**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**SOLID WASTE - REVENUES**

BEGINNING BALANCE	55,396	101,809	80,455	30,703	69,863	110,447
Garbage/Solid Waste Fees	991,951	1,101,941	1,184,029	1,293,079	1,363,472	1,408,984
Investment Interest	262	254	278	211	315	350
Misc. Solid Waste Revenue		450			192	250
State Refuse Collection Tax						
Prior Years Correction(s)						
Transfer from Reserves	155,000					
<b>TOTAL NEW REVENUES</b>	<b>1,147,213</b>	<b>1,102,645</b>	<b>1,184,306</b>	<b>1,293,290</b>	<b>1,363,979</b>	<b>1,409,584</b>
<b>TOTAL SOLID WASTE REVENUES</b>	<b>1,202,609</b>	<b>1,204,455</b>	<b>1,264,761</b>	<b>1,323,993</b>	<b>1,433,842</b>	<b>1,520,031</b>

**CITY OF OTHELLO**  
**2019 Expenditure Budget**  
**SOLID WASTE FUND 406**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**SOLID WASTE - EXPENDITURES**

**ADMINISTRATION**

Salary - Utility Billing Clerk (1/3)	14,844	15,878	16,196	17,243	18,099	18,461
Salary - Trisha T (1/3)					3,680	11,124
Benefits - Utility Billing Clerk (1/3)	7,462	7,978	8,478	8,905	\$ 9,213	\$ 9,725
Benefits - Trisha T (1/3)					\$ 2,572	\$ 8,177
Office & Operating Supplies	2,147	1,257	1,681	1,795	\$ 3,995	\$ 3,000
Misc. Prof. Services					\$ 9,297	\$ -
On-Line Payment Costs	2,802	3,510	5,126	5,420	\$ 5,616	\$ 5,500
Central Services - Professional Services - G			140,406	132,297	\$ 127,741	
Telephone						
Postage	3,435	3,457	3,751	3,224	\$ 3,468	\$ 3,500
Travel/Lodging, Meals, Mileage	98	235	168	85	\$ 19	\$ 500
Advertising - Legal Notices	26	341	479	152	\$ 281	\$ 600
Solid Waste Education		157	177	-	\$ 16	\$ 300
Mailing Mach. Maint. Contract	602	662	662	784	\$ 784	\$ 1,000
Misc. Solid Waste Expense	-	-	74	300	\$ 5,208	\$ 5,100
Exchange Migration into the cloud				2,629		
Prof. Svcs - Boarddocs	582	582	582	583	\$ 583	\$ 600
<b>Administration Total</b>	<b>31,998</b>	<b>34,056</b>	<b>177,780</b>	<b>173,416</b>	<b>\$ 190,573</b>	<b>\$ 67,587</b>

**OPERATIONS**

Solid Waste Alley Maint. Supplies						
Adams County Landfill Fees	524,697	502,811	524,558	562,399	\$ 600,900	\$ 610,000
CDSI Collection Fees	375,152	397,812	420,780	429,744	\$ 435,802	\$ 430,000
<b>Operations Total</b>	<b>899,848</b>	<b>900,622</b>	<b>945,337</b>	<b>992,142</b>	<b>\$ 1,036,702</b>	<b>\$ 1,040,000</b>

**OTHER EXPENDITURES**

External Taxes (State B & O)	14,879	16,529	17,760	19,396	\$ 20,452	\$ 20,000
State Refuse Collection Tax	35,710	39,670	42,625	46,551	\$ 49,085	\$ 45,000
<b>Other Expenditures Totals</b>	<b>50,589</b>	<b>56,199</b>	<b>60,385</b>	<b>65,947</b>	<b>\$ 69,537</b>	<b>\$ 65,000</b>

**CAPITAL EXPENDITURES**

Property Development					\$ 353	
Property Purchase					\$ 40,673	
Alley Approach Improvements	-	16,408	11,610	22,624	\$ 9,702	\$ 55,000
Re-crush Grindings for Alleys						
Backup Upgrades (/5)						\$ 6,200
Network Switch (/5)						\$ 3,600
Camera System (/5)						\$ 6,000
Council Projector System (/5)						\$ 4,020
Gator					\$ 13,019	
<b>Capital Expenditures</b>	<b>-</b>	<b>16,408</b>	<b>11,610</b>	<b>22,624</b>	<b>63,747</b>	<b>74,820</b>

**INTERFUND TRANSERS**

Trs-Out/Fund 310 Main St. Proj.						
Trs-Out/Fund 101 1st ave alley approach			38,945			
General Fund Allocation	118,365	116,715	-	-		\$ 138,460
<b>Interfund Transfers</b>	<b>118,365</b>	<b>116,715</b>	<b>38,945</b>	<b>-</b>	<b>-</b>	<b>138,460</b>

<b>TOTAL SOLID WASTE EXPENDITURES</b>	<b>1,100,800</b>	<b>1,124,000</b>	<b>1,234,058</b>	<b>1,254,130</b>	<b>1,360,559</b>	<b>1,385,867</b>
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**CITY OF OTHELLO**  
**2019 Revenue & Expenditures**  
**PARK & RECREATION RESERVE FUND 103**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**REVENUES**

<b>Beginning Fund Balance</b>	<b>552,038</b>	<b>352,377</b>	<b>346,574</b>	<b>201,259</b>	<b>273,748</b>	<b>242,305</b>
Farmers Mkt Grant						
RCO - Youth Athletic Fields						350,000
Investment Interest	339	497	1,185	1,489	2,988	
TRS IN - from REET for Park Bathroom				100,000		
TRS IN - Skateboard Park						
TRS IN - Comm Cntr/Frm Mkt (From Gen Fund	-					
<b>TOTAL REVENUES</b>	<b>552,377</b>	<b>352,874</b>	<b>347,759</b>	<b>302,748</b>	<b>276,737</b>	<b>592,305</b>

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**EXPENDITURES**

Park Facilities - Professional Services (lions park planning/Bob Droll)					32,386	
Farmers Market - Professional Services					24,250	
RCO - Youth Athletic Fields						385,000
Repair & Maint (Park Plane)				9,000		
TRS. to GF - General						
TRS. to GF - Tennis Court		6,300		20,000		
Trs to GF - Skate Park	200,000		146,500			
<b>TOTAL EXPENDITURES</b>	<b>200,000</b>	<b>6,300</b>	<b>146,500</b>	<b>29,000</b>	<b>56,636</b>	<b>385,000</b>
<b>ENDING FUND BALANCE</b>	<b>352,377</b>	<b>346,574</b>	<b>201,259</b>	<b>273,748</b>	<b>220,101</b>	<b>207,305</b>
<b>TOTAL</b>	<b>552,377</b>	<b>352,874</b>	<b>347,759</b>	<b>302,748</b>	<b>276,737</b>	<b>592,305</b>

**CITY OF OTHELLO**  
**2019 Revenue & Expenditures**  
**REAL PROPERTY RESERVE FUND 104**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**REVENUES**

<b>Beginning Fund Balance</b>	<b>381,476</b>	<b>391,590</b>	<b>401,431</b>	<b>408,175</b>	<b>416,539</b>	<b>435,678</b>
Park Mitigation Fee	8,750	17,500	4,750	5,125	33,700	19,500
Investment Interest	1,364	1,541	1,993	3,239	5,923	4,100
Prior Year(s) Corrections						
TRS IN - Park Mitigation (From Gen Fund 001)						
<b>TOTAL REVENUES</b>	<b>391,590</b>	<b>410,631</b>	<b>408,175</b>	<b>416,539</b>	<b>456,162</b>	<b>459,278</b>

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**EXPENDITURES**

Property Development					353	
Professional Services- Appraisal		9,200				
Property Purchase (Park)					10,000	
Property Purchase					96,814	
TRS. to GF - General						
TRS to Strt Reserves						
TRS to GF Reserves						
TRS. to GF - Fire Station						
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>9,200</b>	<b>-</b>	<b>-</b>	<b>107,167</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>391,590</b>	<b>401,431</b>	<b>408,175</b>	<b>416,539</b>	<b>348,995</b>	<b>459,278</b>
<b>TOTAL</b>	<b>391,590</b>	<b>410,631</b>	<b>408,175</b>	<b>416,539</b>	<b>456,162</b>	<b>459,278</b>

**CITY OF OTHELLO**  
**2019 Revenue & Expenditures**  
**LEOFF RESERVE FUND 105**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**REVENUES**

<b>Beginning Fund Balance</b>	<b>94,763</b>	<b>105,117</b>	<b>115,512</b>	<b>125,992</b>	<b>136,745</b>	<b>148,009</b>
Investment Interest	355	394	480	753	1,356	1,265
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
<b>TOTAL REVENUES</b>	<b>105,117</b>	<b>115,512</b>	<b>125,992</b>	<b>136,745</b>	<b>148,100</b>	<b>159,274</b>

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**EXPENDITURES**

TRS - expense						
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>105,117</b>	<b>115,512</b>	<b>125,992</b>	<b>136,745</b>	<b>148,100</b>	<b>159,274</b>
<b>TOTAL</b>	<b>105,117</b>	<b>115,512</b>	<b>125,992</b>	<b>136,745</b>	<b>148,100</b>	<b>159,274</b>

**CITY OF OTHELLO**  
**2019 Revenue & Expenditures**  
**FIRE DEPARTMENT RESERVE FUND 106**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**REVENUES**

<b>Beginning Fund Balance</b>	<b>169,965</b>	<b>190,162</b>	<b>190,388</b>	<b>190,689</b>	<b>293,189</b>	<b>294,046</b>
Investment Interest	197	225	302	500	921	900
Prior Year(s) Corrections						
Transfers-In (from Fund 001)	-					75,000
Transfer-In (from 135) (fire truck)			-			
Transfers-In (from Fund 140)	20,000			102,000		
<b>TOTAL REVENUES</b>	<b>190,162</b>	<b>190,388</b>	<b>190,689</b>	<b>293,189</b>	<b>294,110</b>	<b>369,946</b>

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**EXPENDITURES**

TRS. to GF - Capital/Fire Dept. SUV						
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>190,162</b>	<b>190,388</b>	<b>190,689</b>	<b>293,189</b>	<b>294,110</b>	<b>369,946</b>
<b>TOTAL</b>	<b>190,162</b>	<b>190,388</b>	<b>190,689</b>	<b>293,189</b>	<b>294,110</b>	<b>369,946</b>

**CITY OF OTHELLO**  
**2019 Revenue & Expenditures**  
**FUND 107 - WATER RESERVES**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b><u>REVENUES</u></b>						
<b>Beginning Fund Balance</b>	<b>2,758,386</b>	<b>2,255,621</b>	<b>1,854,739</b>	<b>1,485,087</b>	<b>1,539,038</b>	<b>1,625,538</b>
Investment Interest	13,235	14,118	12,348	13,951	11,186	14,000
Prior Year(s) Corrections						
TRS IN - General Purpose	-			600,000	86,500	
TRS IN - Gen Facility Charges						
TRS IN - Wells Rehab/New						
TRS IN - Water Fund 401						
<b>TOTAL REVENUES</b>	<b>2,771,621</b>	<b>2,269,739</b>	<b>1,867,087</b>	<b>2,099,038</b>	<b>1,636,724</b>	<b>1,639,538</b>
	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b><u>EXPENDITURES</u></b>						
Property Development					394	
Property Purchase					156,617	
General Facility Improvements						
Trs. To Main Street Project						
Trs - 401 Water Tower Maint prog	-	265,000	82,000			
Trs - 401 Water tower painting	500,000	150,000				
Trs - 401 water line improvements/overl	-	-	300,000	60,000		120,000
Trs - 401 VFD	16,000			500,000		
TRS. to Water- Water Imprvmnts						
<b>TOTAL EXPENDITURES</b>	<b>516,000</b>	<b>415,000</b>	<b>382,000</b>	<b>560,000</b>	<b>157,011</b>	<b>120,000</b>
<b>ENDING FUND BALANCE</b>	<b>2,255,621</b>	<b>1,854,739</b>	<b>1,485,087</b>	<b>1,539,038</b>	<b>1,479,713</b>	<b>1,519,538</b>
<b>TOTAL</b>	<b>2,771,621</b>	<b>2,269,739</b>	<b>1,867,087</b>	<b>2,099,038</b>	<b>1,636,724</b>	<b>1,639,538</b>

**CITY OF OTHELLO**  
**2019 Revenue & Expenditures**  
**FUND 108 - SEWER RESERVES**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b><u>REVENUES</u></b>						
<b>Beginning Fund Balance</b>	<b>3,962,340</b>	<b>4,982,511</b>	<b>5,961,585</b>	<b>6,847,074</b>	<b>7,346,872</b>	<b>7,631,872</b>
Investment Interest	20,171	24,074	34,489	59,798	114,188	105,000
Prior Year(s) Corrections	-					
Receive loan repayment once RD loan received						
TRS IN - Sewer Fund 404	945,000	900,000	796,000	385,000	125,000	800,000
TRS IN - Equipment Reserves (Sewer Fu	50,000	50,000	50,000	50,000	50,000	50,000
TRS IN - General Facilities Chrgs (Sewer	5,000	5,000	5,000	5,000	5,000	5,000
TRS IN - Well #7 Payback						
<b>TOTAL REVENUES</b>	<b>4,982,511</b>	<b>5,961,585</b>	<b>6,847,074</b>	<b>7,346,872</b>	<b>7,641,060</b>	<b>8,591,872</b>
	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b><u>EXPENDITURES</u></b>						
Property Development					353	
Interfund loan to Water (Interim for Well #3)						
Property Purchase					156,617	
TRS - Sewer Improvements						
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>156,970</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>4,982,511</b>	<b>5,961,585</b>	<b>6,847,074</b>	<b>7,346,872</b>	<b>7,484,090</b>	<b>8,591,872</b>
<b>TOTAL</b>	<b>4,982,511</b>	<b>5,961,585</b>	<b>6,847,074</b>	<b>7,346,872</b>	<b>7,641,060</b>	<b>8,591,872</b>



**CITY OF OTHELLO**  
**2019 Revenue & Expenditures**  
**SOLID WASTE RESERVE FUND 109**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**REVENUES**

<b>Beginning Fund Balance</b>	<b>164,121</b>	<b>9,470</b>	<b>9,502</b>	<b>9,553</b>	<b>9,645</b>	<b>9,806</b>
Investment Earnings	349	32	51	92	174	170
Prior Year(s) Corrections						
<b>TOTAL REVENUES</b>	<b>164,470</b>	<b>9,502</b>	<b>9,553</b>	<b>9,645</b>	<b>9,819</b>	<b>9,976</b>

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**EXPENDITURES**

TRS. to Main Street Project						
Trs to Solid Waste	155,000					
<b>TOTAL EXPENDITURES</b>	<b>155,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>9,470</b>	<b>9,502</b>	<b>9,553</b>	<b>9,645</b>	<b>9,819</b>	<b>9,976</b>
<b>TOTAL</b>	<b>164,470</b>	<b>9,502</b>	<b>9,553</b>	<b>9,645</b>	<b>9,819</b>	<b>9,976</b>

**CITY OF OTHELLO**  
**2019 Revenue & Expenditures**  
**STREETS RESERVE FUND 110**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**REVENUES**

<b>Beginning Fund Balance</b>	<b>216,011</b>	<b>200,000</b>	<b>204,725</b>	<b>205,805</b>	<b>207,689</b>	<b>210,985</b>
Columbia Improvements - OHA						
Main & Cunningham Rd Improve.						
Columbia Improvements						
Investment Earnings	636	725	1,080	1,884	3,545	3,300
Prior Year(s) Corrections						
TRS IN - Streets						
TRS IN - Streets - Equipment	20,000	20,000	-	-		
<b>TOTAL REVENUES</b>	<b>236,647</b>	<b>220,725</b>	<b>205,805</b>	<b>207,689</b>	<b>211,234</b>	<b>214,285</b>

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**EXPENDITURES**

TRS to Street for Overlays						
TRS to Street	36,647	16,000				
TRS. TO STREETS FOR 14TH & MAIN						
<b>TOTAL EXPENDITURES</b>	<b>36,647</b>	<b>16,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>200,000</b>	<b>204,725</b>	<b>205,805</b>	<b>207,689</b>	<b>211,234</b>	<b>214,285</b>
<b>TOTAL</b>	<b>236,647</b>	<b>220,725</b>	<b>205,805</b>	<b>207,689</b>	<b>211,234</b>	<b>214,285</b>

**CITY OF OTHELLO**  
**2019 Revenue & Expenditures**  
**DONATIONS FUND 111**

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**REVENUES**

<b>Beginning Fund Balance</b>	<b>1,694</b>	<b>1,438</b>	<b>8,588</b>	<b>6,028</b>	<b>1,922</b>	<b>3,695</b>
Investment Interest						
Othello Brochure Donations (NA)						
Shop With A Cop	400	480	1,440	714	2,966	100
Police Donations			5,000	1,600	1,732	1,300
Shop With A Cop - Police Emees	100	370				
SIDNE Vehicle Purchase (NA)						
Shop With A Cop - Wal Mart	1,250	-		-		
Main St. Lighting Project	-					
Park and Rec (Skate Park)		7,500				
Donations for Dog Igloos		257				
<b>TOTAL REVENUES</b>	<b>3,444</b>	<b>10,045</b>	<b>15,028</b>	<b>8,342</b>	<b>6,620</b>	<b>5,095</b>

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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**EXPENDITURES**

Law Enforcement-Supplies & Equip				5,000		
Shop-with-a-Cop Donations	1,557	1,200	1,500	1,420	1,800	2,100
Donations for Dog Igloos		257				
Skate Park						
Main St Lighting Project	450					
Trs to General Fund - Skate Park			7,500			
<b>TOTAL EXPENDITURES</b>	<b>2,007</b>	<b>1,457</b>	<b>9,000</b>	<b>6,420</b>	<b>1,800</b>	<b>2,100</b>
<b>ENDING FUND BALANCE</b>	<b>1,438</b>	<b>8,588</b>	<b>6,028</b>	<b>1,922</b>	<b>4,820</b>	<b>2,995</b>
<b>TOTAL</b>	<b>3,444</b>	<b>10,045</b>	<b>15,028</b>	<b>8,342</b>	<b>6,620</b>	<b>5,095</b>

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**CITY OF OTHELLO**  
**2019 Revenue & Expenditures**  
**FUND 112 - CRIME PREVENTION**

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

<b>Beginning Fund Balance</b>	-	5,393	8,973	8,225	2,227
Investment Interest					
Prior Year(s) Corrections					
Law Enforcement Services	9,172	4,950	4,265	200	3,000
Contributions		4,552	3,454	4,302	3,500
<b>TOTAL REVENUES</b>	<b>9,172</b>	<b>14,895</b>	<b>16,692</b>	<b>12,727</b>	<b>8,727</b>

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

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

<b>Reserves</b>					
Small Tools					
Uniforms		338			
Misc		99			
<b>Total Reserves</b>	<b>-</b>	<b>438</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>National Night Out</b>					
Office and Operating		27	4,382	1,990	200
Misc		-	-		-
<b>Total National Night Out</b>	<b>-</b>	<b>27</b>	<b>4,382</b>	<b>1,990</b>	<b>200</b>

<b>Crime Prevention</b>					
Office and Operating					1,500
<b>Total Crime Prevention</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>

<b>TOTAL EXPENDITURES</b>	<b>3,779</b>	<b>5,922</b>	<b>8,467</b>	<b>7,252</b>	<b>8,400</b>
<b>ENDING FUND BALANCE</b>	<b>5,393</b>	<b>8,973</b>	<b>8,225</b>	<b>5,475</b>	<b>327</b>

**CITY OF OTHELLO**  
**2019 Revenue & Expenditures**  
**FUND 113 - INVESTIGATION**

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

<b>Beginning Fund Balance</b>	-	73	2,754	2,627	4,127
Investment Interest					
Prior Year(s) Corrections					
Confiscated & Forfeited Property	73	2,701	57	3,752	1,000
<b>TOTAL REVENUES</b>	<b>73</b>	<b>2,774</b>	<b>2,811</b>	<b>6,379</b>	<b>5,127</b>

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

Payment for services		-	183		500
Miscellaneous		20		80	500
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>20</b>	<b>183</b>	<b>80</b>	<b>1,000</b>
<b>ENDING FUND BALANCE</b>	<b>73</b>	<b>2,754</b>	<b>2,627</b>	<b>6,299</b>	<b>4,127</b>

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

	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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## **REVENUES**

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

	2016 Actual	2017 Actual	2018 Actual	2019 Budget
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## **EXPENDITURES**

<b>TOTAL EXPENDITURES</b>	-	-	-	-
<b>ENDING FUND BALANCE</b>	-	-	-	<b>50,000</b>
<b>TOTAL</b>	-	-	-	<b>50,000</b>

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# **City of Othello 2019**



## **Payroll**



## 2019 PAYROLL POSITIONS

NON-UNION POSITIONS		NU - Entry 0-6 Mo.	NU - Step 1 7- 12 Mo. (+\$100/Mo)	NU - Step 2 13-24 Mo. (+\$120/Mo)	NU - Step 3 25-36 Mo. (+\$160/Mo)	NU - Step 4 37+ Mo. (+\$200/Mo)
% Increase	102.00%					
Deputy Finance Officer	Annual	60,595.49	61,795.49	63,235.49	65,155.49	67,555.49
	Monthly	5,049.62	5,149.62	5,269.62	5,429.62	5,629.62
	40/hr/wk	29.13	29.71	30.40	31.32	32.48
Building, Planning Clerk / Assistant to the Mayor	Annual	42,371.10	43,571.10	45,011.10	46,931.10	49,331.10
	Monthly	3,530.92	3,630.92	3,750.92	3,910.92	4,110.92
	40/hr/wk	20.37	20.95	21.64	22.56	23.72
Finance Clerk	Annual	27,412.83	28,612.83	30,052.83	31,972.83	34,372.83
	Monthly	2,284.40	2,384.40	2,504.40	2,664.40	2,864.40
	25/hr/wk	21.09	22.01	23.12	24.59	26.44
Utility Billing Clerk	Annual	48,965.82	50,165.82	51,605.82	53,525.82	55,925.82
	Monthly	4,080.49	4,180.49	4,300.49	4,460.49	4,660.49
	40/hr/wk	23.54	24.12	24.81	25.73	26.89
Deputy City Clerk / Public Works Secretary	Annual	43,198.83	44,398.83	45,838.83	47,758.83	50,158.83
	Monthly	3,599.90	3,699.90	3,819.90	3,979.90	4,179.90
	40/hr/wk	20.77	21.35	22.04	22.96	24.11
Administrative Secretary (Police Department)	Annual	46,591.74	47,791.74	49,231.74	51,151.74	53,551.74
	Monthly	3,882.64	3,982.64	4,102.64	4,262.64	4,462.64
	40/hr/wk	22.40	22.98	23.67	24.59	25.75
Misc:			Year 1	Year 2	Year 3	
Building Inspector	Yr		61,200.00	63,317.52	65,435.04	
Park & Rec Assistant	Yr		31,200.00	33,280.00	35,360.00	
Seasonal	Hr		15.00	16.00	17.00	
EXEMPT POSITIONS						
City Administrator (See Mayor Salary)	Annual	<del>129,997.98</del>	Community Development Director	Annual	87,393.60	
	Monthly	<del>10,833.17</del>		Monthly	7,282.80	
	40/hr/wk	<del>62.50</del>		40/hr/wk	42.02	
City Clerk	Annual	46,920.08	Public Works Director	Annual	86,290.67	
	Monthly	3,910.01		Monthly	7,190.89	
	40/hr/wk	22.56		40/hr/wk	41.49	
Assistant Police Chief	Annual	96,940.80	I T Director	Annual	78,300.00	
	Monthly	8,078.40		Monthly	6,525.00	
	40/hr/wk	46.61		40/hr/wk	37.64	
Police Chief	Annual	102,512.69	Park & Rec Coordinator	Annual	57,394.03	
	Monthly	8,542.72		Monthly	4,782.84	
	40/hr/wk	49.28		40/hr/wk	27.59	
Finance Officer	Annual	114,737.81	City Engineer	Annual	108,000.00	
	Monthly	9,561.48		Monthly	9,000.00	
	40/hr/wk	55.16		40/hr/wk	51.92	
Salary set by Ordinance Mayor Council Members	Annual	Monthly				
	140,000	11,666.67				
	4,200	350.00				

UNION POSITIONS						
Wages set by contract						
Operators % Increase (CBA)	Per contract		PW - Entry	PW - Step 1	PW - Step 2	PW - Step 3
Operators % Increase (CPI)	Per contract		0-24 Mo.	25-36 Mo.	37-48 Mo.	49+ Mo.
Maintenance Worker	Annually		46,860.00	48,516.00	52,596.00	56,676.00
	Monthly		3,905.00	4,043.00	4,383.00	4,723.00
	40/hr/wk		22.53	23.33	25.29	27.25
		S - Step A	S - Step B	S - Step C	S - Step D	
Teamsters % Increase (Serg.)	102.0%	0-12 Mo.	13-24 Mo.	25-36 Mo.	37+ Mo.	
Sergeant	Annual	77,208.00	79,908.00	82,704.00	85,596.00	
	Monthly	6,434.00	6,659.00	6,892.00	7,133.00	
	40/hr/wk	37.12	38.42	39.76	41.15	
		P - Entry	P - Step A	P - Step B	P - Step C	P - Step D
FOP % Increase (Patrol)	102.0%	0-12 Mo.	13-24 Mo.	25-36 Mo.	37-48 Mo.	49-60 Mo.
Patrolman	Annually	54,996.00	57,744.00	60,636.00	63,660.00	66,852.00
	Monthly	4,583.00	4,812.00	5,053.00	5,305.00	5,571.00
	40/hr/wk	26.44	27.76	29.15	30.61	32.14
					P - Step E	
					61+ Mo.	
					70,188.00	
					5,849.00	
					33.74	
		D - Step A	D - Step B	D - Step C	D - Step D	D - Step E
Teamsters % Increase (Disp)	102.0%	0-6 Mo.	7-12 Mo.	13-24 Mo.	25-36 Mo.	37+ Mo.
Dispatch	Annually	43,476.00	45,648.00	47,928.00	50,328.00	52,848.00
	Monthly	3,623.00	3,804.00	3,994.00	4,194.00	4,404.00
	40/hr/wk	20.90	21.95	23.04	24.20	25.41
Lead Dispatcher	5%				Monthly	4,624.20
		CE - Step A	CE - Step B	CE - Step C	CE - Step D	CE - Step E
Teamsters % Increase (CE)	102.0%	0-6 Mo.	7-12 Mo.	13-24 Mo.	25-36 Mo.	37+ Mo.
Code Enforcement (Attached to Dispatch union contract, but separate salary)	Annually	47,028.00	49,380.00	51,852.00	54,444.00	57,156.00
	Monthly	3,919.00	4,115.00	4,321.00	4,537.00	4,763.00
	40/hr/wk	22.61	23.74	24.93	26.18	27.48
NON-UNION POSITIONS						
Parks & Recreation						
Position	Year 1	Year 2	Year 3			
Concession	\$12.00	\$12.10	\$12.20			
Lifeguard	\$12.25	\$12.35	\$12.45			
Lifeguard w/WSI	\$12.50	\$12.60	\$12.70			
Assistant Manager	\$15.53	\$15.63	\$15.73			
Manager	\$16.68	\$16.78	\$16.88			

1 - Increases shown in these pages reflect cost of living increase determined by the change in the CPI-W for all cities from August of the previous year to August of the current year per the Teamsters and Operators Union Contracts.

2 - Employees required by the city to maintain state license/certifications will receive an additional \$50.00 per month for each license/certificate required.

3 - Office employees and police officers who have educational degrees receive:  
a 2% increase over their step salary for a 2 year Associate Degree in a related field.  
a 4% increase over their step salary for a 4 year Bachelor's Degree in a related field.

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

Pool

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

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

# Glossary



## BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**FTE:** Full-time equivalent employee.

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

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

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

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

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

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

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

**GOALS:** The objective of specific tasks and endeavors.

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

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

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



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

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

**INTERGOVERNMENTAL SERVICES:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**ORDINANCE:** A statute or regulation enacted by City Council.

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

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

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

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

Examples include insurance and retirement benefits.

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

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

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

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

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

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

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

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

**RCW:** Revised Code of Washington.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**WAC:** Washington Administrative Code,

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

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

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