

CITY OF OTHELLO



2022 ADOPTED BUDGET

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

Table of Contents

Mayor's Message iii

City Process vii

Introduction

 Directory of Officials 1

 Organizational Chart 2

 Committees 3

 Othello Profile 5

 Economic Information 6

 Budget Philosophy & Policy 7

 Budget Overview and Process 8

 Governmental Accounting 10

 Labor Relations 11

Departmental Budgets

 General Fund 13

 Administration 16

 Police Department 20

 Fire Department 23

 Parks & Recreation 25

 Planning, Building, & Code Enforcement. 27

 Library 33

 General Fund Graphs & Tables. 34

 Special Revenue Funds

 Tourism Fund 36

 Real Estate Excise Tax Fund 37

 Utility Tax Fund 37

 Public Works 39

 Street Fund 43

 Transportation Benefit District 46

 Water Fund 47

 Sewer Fund 51

 Solid Waste Fund 55

 Reserve Funds 59

 Debt Service Funds 63

Capital Facilities Plan

 CFP Ordinance 1573 71

 CFP General Information 73

 CFP Projects. 78

2022 Detailed Budget

 Budget Ordinance 1576 81

 Budget Summary. 83

 Detail Revenues & Expenditures by Fund 87

 2022 Pay Scale. 141

Budget Glossary. 143

This
Page
Intentionally
Left
Blank



The City of Othello

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

MEMORANDUM

Date: February 3, 2022
From: Shawn Logan, Mayor
To: City Council Members
Re: 2022 Budget Message

For the past fifteen years, Council has participated in the development of the preliminary budget by serving on budget committees. Your participation this year has resulted in our budget product which reflects staff and council committee visions for 2022. 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 \$41,046,567. Total expenditures are \$19,524,208 for a total ending fund balance of \$21,522,360.

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 \$1,900,000. Property valuations are estimated at \$634,358,778. Revenue from sales tax is distributed 50/50 between the General Fund and Street Fund.

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

The 2022 budget reflects the last of three years under the existing contracts for all union represented employees. When developing these contracts, our primary concern is to be fair to our employees. We review comparables to determine the going rate for different job classifications and build in incentives for further education and certifications. All non-union salary increases are set at 2.0%, unless otherwise negotiated.

The above is a general explanation of the budget document. The following paragraphs are a more detailed explanation and outline the recommended financial policies and programs of the City. The following also reflects the relationship with the recommended appropriations to these policies and programs. Minor changes from the previous year are indicated, as well as salient changes, appropriations and revenues. A summary will conclude this report making recommendations and changes to the fiscal policy.

General Fund Expenditures

The 2022 beginning fund balance for the General Fund is estimated to be \$1,010,318. New revenues are expected to be \$6,847,755 for total available resources of \$7,858,073. Total anticipated expenditures are \$7,430,432. The General Fund balance at the end of 2022 is anticipated to be \$427,642. The ending fund

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

Civil services funding is at \$700. Capital expenses for Administration are \$122,114 mainly consisting of computer, network and camera system upgrades to city hall

The Police Department budget is 52% of the General Fund. In addition, the City will collect about \$425,000 from the new Public Safety tax passed by the county. This money is collected in its own fund and spent for police operations and equipment. Between the General fund and Public Safety tax fund, the city plans to fund an additional school resource officer, three new squad cars, and \$265,600 in new equipment for the Police Department

Fire Services in the General Fund total \$600,691, of which \$426,000 is contract services with Adams County Fire District #1. We also budget \$26,800 for expenses relating to our retired LEOFF 1 members. In 2021 we paid \$440,974 down for the purchase of a new fire truck. In 2022 we will pay the remaining \$146,991 for that purchase. These funds largely came from our Fire Reserve Fund which will end 2022 with a \$8,580 balance.

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

The Park and Recreation Department supports park maintenance as well as capital expenditures. Our parks are the envy of other small cities and your continued support benefits the City of Othello. The 2022 budget will be larger than the 2021 budget. Capital projects for 2022 total include \$1,350,000 in grant funding for the Pride Rock Playground and Dream Courts basketball court renovations at Lions Park.

The 2022 Building/Planning budget retained the building inspector hired in 2018 and hired a City Engineer and Engineer Tech.

Library operating expenses for 2022 budgeted at \$2,000, which is typical for regular operations. In 2020 we completed an upgrade to the roof and electrical system at the library.

Street and Transportation Improvement Fund Expenditures

The Street and Transportation Fund budget for 2022 represents 9% of the total city budget. Anticipated beginning fund balance for the Street Fund is \$756,565; total new revenues are estimated to be \$1,141,611; total available resources are \$1,898,176. Approved expenditures for 2022 are \$1,687,020 for an anticipated ending fund balance of \$211,156. Street capital expenses for 2022 contain \$182,500 as a 10% matching requirement for street safety improvements and the reconstruction of N Broadway.

The Street Reserve Fund will begin the year with a balance of \$217,880. Revenues include \$600 in interest earnings. No expenses are planned from this fund in 2022. This will leave an ending fund balance of \$218,480.

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 2022 is expected to be \$49,751, with new revenues of \$52,190, for total available revenues of \$101,941. Total budgeted expenditures are \$71,900 with an estimated ending fund balance of \$30,041 for 2022.

Real Estate Excise Tax Fund

The beginning fund balance for the REET Fund in 2022 is \$226,498, with anticipated revenues of \$100,110, for total available revenues in the Real Estate Excise Tax Fund of \$326,608. Total expected expenditures for 2022 are at \$110,000 for renovations at City Hall and Lions Park. The ending balance is expected to be \$216,608.

Water Utility Fund

Beginning fund balance in the Water Fund for 2022 is projected to be \$338,687. Total revenues are likely to be \$3,975,400 resulting in total available revenue of \$4,314,087. \$2,384,474 has been appropriated for operational expenditures, and \$1,300,311 for capital expenditures, leaving an ending fund balance of \$204,067. Water capital projects include \$500,000 for the VFD at well #6, \$150,000 to lower Well #9, and \$600,000 for water line improvements.

The Water Reserve Fund will begin 2022 with a balance of \$5,891,857. Revenues consist of \$5,000 investment revenue. Leaving a fund balance of \$5,8471,857.

Sewer Utility Fund

2022 beginning fund balance for the Sewer Fund is \$90,340. New revenue is anticipated to be \$2,949,850, for a total of \$3,040,190 in available revenues. Appropriated expenditures are \$2,941,669 leaving an ending fund balance of \$98,521. The 2022 budget includes \$332,074 for a disinfection project at the sewer treatment plant and \$800,000 for the sewer lining project. Transfers from the Sewer Fund include \$5,000 to the Sewer Reserve Fund for general reserves.

The Sewer Reserve Fund will begin the year with a balance of \$10,339,555. Revenue includes transfers of \$5,000 from the sewer fund and interest earnings of \$50,000, leaving a 2021 ending fund balance of \$10,394,555 of which \$200,000 is emergency reserves.

Solid Waste Utility Fund

The Solid Waste Fund is estimated to have a beginning fund balance of \$379,957 in 2022. New revenues are projected to be \$1,740,873 giving this fund \$2,120,830 in available revenue. \$1,685,954 in expenditures has been appropriated for 2022, resulting in an ending fund balance of \$434,876. Current expenses for 2022 include Adams County landfill fees of \$730,000 and \$495,000 for contracted services with CDSI. Capital projects for 2022 contain \$55,000 for alley approach restoration.

Crime Prevention Fund

Beginning fund balance in the Crime Prevention Fund for 2022 is projected to be \$11,547. Total revenues are likely to be \$21,500 resulting in total available revenue of \$33,047. \$29,700 has been appropriated for operational expenditures, leaving an ending fund balance of \$3,347. 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 2022 is projected to be \$2,963. Total revenues are likely to be \$2,100 resulting in total available revenue of \$5,063. \$5,000 has been appropriated for operational expenditures, leaving an ending fund balance of \$63. 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 2022 is estimated to be \$17,431,254. Total new revenues are \$204,255 and expenditures are \$132,200, leaving an ending balance of \$17,403,309. The lion share of this balance is from the Water (\$5,841,857) and Sewer (\$10,394,555) reserve funds.

Debt Service Funds

The City has the following Debt Service Funds and payments for 2022.

1. **Fund 220** - Public Works Trust Fund, Broadway (\$29,941) (final payment in 2026)
2. **Fund 225** - General Obligation Bond (2010), Main Street Construction Project (\$276,565) (final payment in 2031)

Summary

In summary, the 2022 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 2022.
4. Review comprehensive plan relative to growth of the City of Othello.

I hope that you will favorably consider the 2022 budget. Because the economic trends of our community, state and nation are ever changing, we must continue to manage the taxpayer's dollars with the utmost care and concern. The current COVID climate only highlights the care and concern that must be taken. With this in mind, we have limited expenditures where necessary and ask for expenditures only when needed. The compilation of the 2022 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 2022. I would like to thank all of the staff members, in particular the Department Directors, who have taken the time to develop their budgets, and the City Mayor/Administrator for being the catalyst in coordinating their efforts. On behalf of the staff of the City of Othello, I present to you, the City Council of Othello, the 2022 budget.



Shawn Logan, Mayor

HOW DOES THE CITY PROCESS OR CREATE A LAW?

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



ISSUES OR CONCERN

CITIZENS CAN:

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

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



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

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

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



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

Staff Recommendation



City Council takes action or no action as appropriate.

YES VOTE

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

NO VOTE or NO ACTION

No change in current law.

This
Page
Intentionally
Left
Blank

City Of Othello

2022 Adopted Budget

Budget Adopted: December 13, 2021



Mission Statement

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

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

Mission Statement

Adopted By the Elected Officials of

The City of Othello

on

September 11, 1995

(Resolution No. 95-17)

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

Directory of Officials

ELECTED OFFICIALS

TERM

Mayor

Shawn Logan	2022 – 2025
-------------	-------------

Council Members

Pos. #1 – Genna Dorow	2022 – 2025
-----------------------	-------------

Pos. #2 – John Lallas	2022 – 2025
-----------------------	-------------

Pos. #3 – Corey Everett	2022 – 2025
-------------------------	-------------

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

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

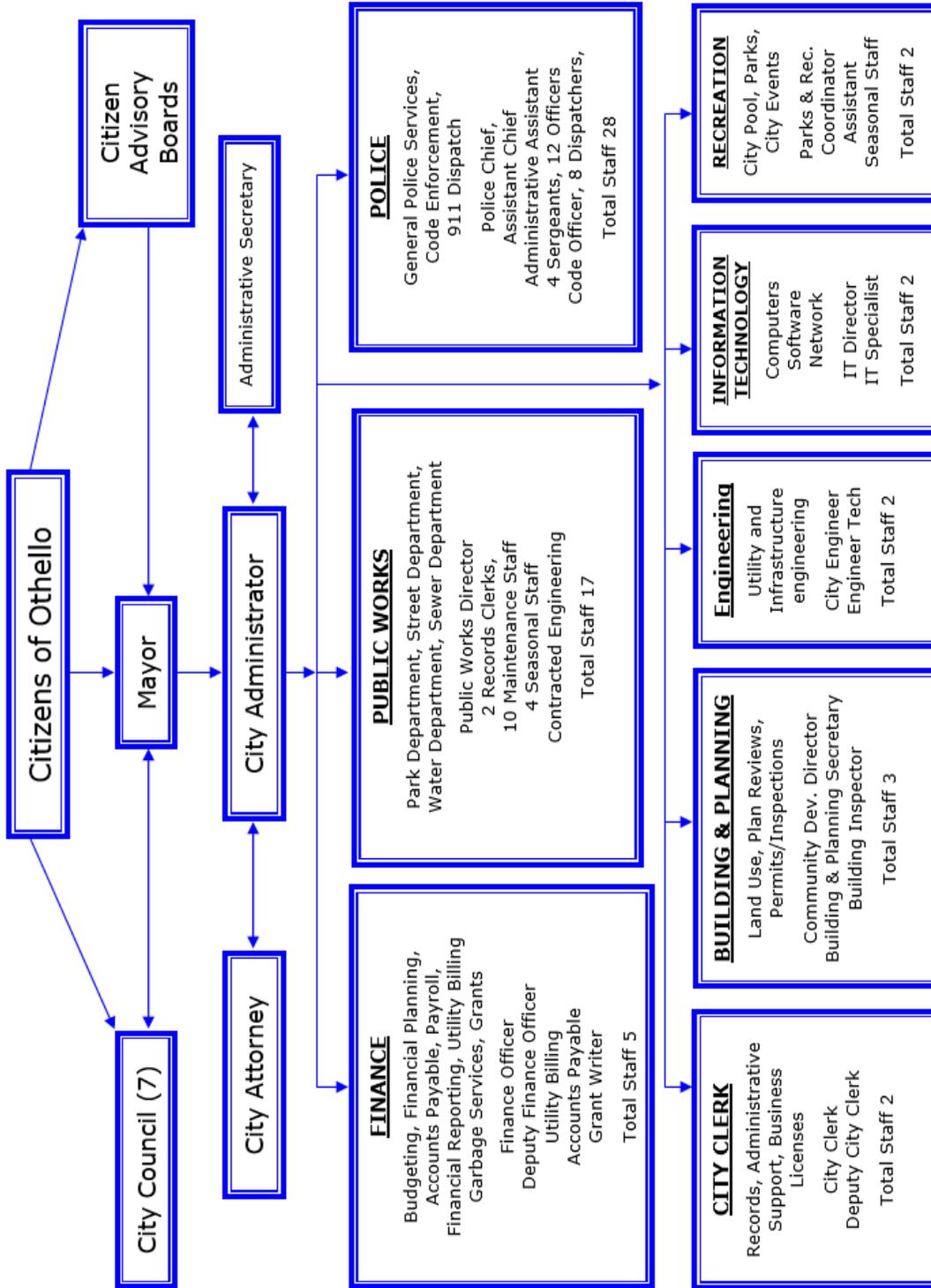
Pos. #6 – Mark Snyder	2020 – 2023
-----------------------	-------------

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

APPOINTED STAFF

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

2022 ORGANIZATIONAL CHART



This year we added one Clerk to the Public Works Department and one IT Specialist to the IT Department.

Community and Council Committee Members

Adams County Development Council

City Representative:

- Mayor Shawn Logan

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

Adams County Fire District #5 Council Committee

City Representatives:

- Councilmember Mark Snyder
- Councilmember John Erickson
- Councilmember John Lallas

An agreement was formalized in September 2001 and updated in 2018 providing for the City to contract with Adams County Fire District #5 for fire suppression services. The Committee meets with the Fire District on a bi-annual basis.

Adams County LEOFF Board

- Member-at-Large: Robert Fuller
- Othello City Council Rep.: Jonathan Erickson
- 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:

- Tom Haworth

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

Adams County Solid Waste Advisory Committee

City Representative:

- Councilmember Genna Dorow

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

Auditing/Finance Committee

- Council members Corey Everett, Mark Snyder, & John Erickson
- Alternate: Genna Dorow

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

Civil Service Commission

- Daniella Gomez
- Joe Montemayor
- Terry Thompson
- Secretary/Examiner: Tania Morelos

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

Law & Justice Committee

City Representatives:

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

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

Othello Housing Authority Commission

- Timm Taff
- Misty Fuller
- Juan Garza
- Faith Cerrillo
- Jessie Dominguez
- Manager: Angelina Gomez

The Othello Housing Authority (OHA) was formed in 1966 under the authority of RCW 35.82 and operates autonomously under a Board of Commissioners appointed by the City of Othello. The Housing Authority's primary mission is to provide safe, sanitary and affordable housing for families who are in the lowest income group. The Housing Authority owns and manages 245 units of various levels of public housing throughout Othello.

Othello Planning Commission

- Chris Dorow
- Alma Carmona
- Brian Gentry
- Daniela Voorhies
- Kevin Gilbert
- Staff: Community Development Director
Anne Henning and Secretary Selina Flores
- Councilmember liaison: John Lallas

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

Othello Parks & Recreation

- Councilmember Angel Garza
- Councilmember John Lallas
- Councilmember Genna Dorow
- Alternate: Corey Everett
- Mayor Shawn Logan
- Staff: Terry Clements, Randy Gomez

The Othello Parks & Recreation Committee meets to discuss policy issues, finance related issues such as rate setting & capital requirements, staffing levels & qualifications, and maintenance requirements. The Parks & Recreation Committee is responsible for long-term planning and the development of programs to enhance the various uses of the pool & public parks to benefit the community and help defer the expense of running the pool.

Profile of Othello

The City of Othello, known as the “Heart of the Columbia Basin”, is located 110 miles southwest of Spokane and 190 miles southeast of Seattle. Othello is situated in the panhandle of Adams County and has a population of approximately 8,725 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>
2021	8,725	20,900
2020	8,549	20,613
2019	8,386	19,983
2018	8,269	19,759
2017	8,202	19,681
2016	8,045	19,378
2015	7,700	19,244
2014	7,626	19,200

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

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

Othello is fortunate to have a modern, well equipped hospital, and two medical clinics as well as other services that provide exceptional medical services to citizens. There are numerous civic clubs, fraternal organizations, and non-profit organizations that provide opportunities for

business and community leaders and programs for all ages to enjoy. Othello has an energetic Chamber of Commerce, with an office in the Old Hotel Art Gallery at 33 East Larch Street. The city has twenty-one churches and a network of local ministries to meet the spiritual needs of the community. The senior population can enjoy time at the Senior Citizen Center. An Assisted Living facility is also available.

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

Othello has two large potato processing plants and two fruit processing plants. There are other major manufacturing firms in the community as

well as cold storage facilities which employ hundreds of Othello workers. The major employers in Othello are McCain Foods, the Othello School District, J.R. Simplot, SVZ, Wal-Mart, the City of Othello, and the East Columbia Basin Irrigation district. There are commercial districts, restaurants, specialty stores, salons, and other businesses to meet the everyday needs of citizens.

The City has a staff of 63 full and part-time employees. The police department employs 18 commissioned officers, 8 dispatchers (6 full-time and 2 part-time), an administrative assistant and a code enforcement officer. The police department also has two School Resource Officers. The City of Othello provides dispatch service for Othello ambulance services and Adams County fire District #5.

The City administration staff has 17 full-time and one part-time employee. Administration covers the city administrator; finance, i.e. payroll, accounts payable, and utility billing; city clerk's office including contracts and records management; information technology department; planning/building and engineering department.

The public works department is made up of 13 full-time employees and 4 seasonal staff. Public works activity includes operation and maintenance of the city's water, sewer, streets, storm water, and parks.

The Park and Recreation department employs 1 full time Coordinator and one assistant. The city is fortunate to have 43.4 acres of beautiful parks to enjoy. Besides open spaces for activities, there is an aquatic center, basketball courts, baseball fields, a concession stand, tennis courts, playground equipment, covered picnic shelters, a natural amphitheater and walking paths to enjoy. Volunteers and organizations have planned many successful festivals and events for citizens and tourists to enjoy. These include the Sandhill Crane Festival, which is held the third weekend in March; the All City Classic Car meet; and the 4th of July SunFaire event. The Othello Chamber hosts a Farmers Market in Pioneer Park, which sells farm produce and other specialties beginning in May through October, depending on availability of the produce.

The area is abundant with outdoor recreation. The Columbia National Wildlife Refuge is approximately 5 miles from the city and has 23,200 acres to enjoy fishing, hiking, biking, sightseeing, and wildlife viewing. The Coulee Corridor has been established as a tourism byway route beginning in Othello and extending north to Omak through Coulee Dam along SR 17 and SR 155. There are several public golf courses in the area to enjoy and bird hunting has always been an asset to the area. Our wonderful, seasonal weather makes it pleasant to enjoy all types of outdoor recreation.

City of Othello Economics

Located in the southwest corner of the Adams County panhandle, the City of Othello is situated at the intersection of State Highways 17, 24 and 26, connecting it with other major north-south and east-west transportation routes. Othello is 24 miles south of Moses Lake, 47 miles north of the Tri-Cities, 110 miles southwest of Spokane and 190 miles southeast of Seattle. The terrain of the business center is flat to gentle rolling hills at an elevation of 1,099 feet above sea level.

Agriculture and Industry

The abundance of water for irrigation, made available by the Columbia Irrigation Project, has enabled the area to develop as a very stable crop-producing region. Sixty-seven commercial crops are raised within the Irrigation Project area

including small grains, alfalfa, vegetables, fruit orchards, seeds and field crops; including beans, corn, and mint. The total irrigated acreage of the area exceeds that available in Yakima and Wenatchee valleys, which are two of the state's largest agricultural production and processing centers.

Industry in the area is centered on agriculture. Major industries consist of two large food processing corporations; McCain Foods Western Division and Simplot Food Group. Both corporations process mainly potatoes for distribution throughout the U.S. The City is also home to cold storage, seed processors, fruit processing, farming operations, and vegetable processors.

Future Growth

The Port of Othello was established in 1966 to promote economic expansion within the panhandle area of Adams County. The port of Othello provides infrastructure support for 20

businesses in the 42.8-acre Bruce Industrial Area. In 1994 the Port completed construction of an additional well and elevated storage at the Bruce site. The Port has an additional two hundred acres available for development as industrial and commercial sites. One hundred and eighteen acres are currently under agricultural production varying in size from 25 to 65 acres. Businesses at the Port provide jobs for 150 to 250 employees, depending on the time of year. Some commercial sites are improved with utilities and rail access.

The Adams County Development Council, along with the Port of Othello, community leaders and business owners, are actively marketing the area to attract new food processing firms. Interest has been favorable.

Budget Philosophy & Policy

During the past several years the Othello City Council has taken a conservative approach to budgeting which has led to the establishment of healthy reserves and low debt. City staff has been very successful in providing a maximum level of services for minimum cost. The demand for services and facilities continues to increase. Growth from new construction has kept Othello ahead of the curve. Sales tax revenue has increased due to growth. Implementation of the new Streamlined Sales Tax Initiative by the State of Washington has not had a detrimental effect on revenue.

In 2005 City Council approved several new financial policies for better guidance in the administration of each of the City's Funds. Current financial policies established by City Council include the following:

- **General Fund** The General Fund shall have a fixed minimum balance of \$400,000. This balance will be broken down between two reserves: Operating Reserves of \$200,000 and Emergency Reserves of \$200,000.
- **Water Utility Fund** The Water Fund shall have a fixed minimum balance of \$200,000. To increase Water Fund reserves for future water capital projects, Council determined that excess funds, over and above the minimum fund balance, will be transferred to the Water Reserve Fund.
- **Sewer Utility Fund** The Sewer Fund shall have a fixed minimum balance of \$75,000. To increase Sewer Fund reserves for future sewer capital projects, Council determined that excess funds, over and above the minimum fund balance, will be transferred to the Sewer Reserve Fund.
- **Street Fund** The Street Fund shall have a fixed minimum balance of \$150,000. To increase Street Reserves for future street capital projects, Council determined that excess funds, over and above the minimum fund balance, will be transferred to the Street Reserve Fund.
- **Reserve Funds** City Council determined that it is in the best interest of the City that the following reserve funds maintain a minimum fund balance as follows:
 - Gen'l Fund Reserve Fund \$150,000
 - Water Fund Reserve Fund \$200,000
 - Sewer Fund Reserve Fund \$200,000
 - Street Fund Reserve Fund \$200,000

It has been an unwritten policy that Council

receives a balanced budget for their approval. A balanced budget is defined as a budget where operating expenditures do not exceed operating revenue. Therefore, this budget is presented without capital expenditures, which are considered one-time expenditures as opposed to on-going expenditures. Council reviews the capital expenditure requests and funds them through the use of utility taxes or fund reserves.

As population and vehicular traffic increases on city streets, so does the need for better maintenance and improvement to the street system as well as other infrastructure requirements. Current State mandates have increased demands for planning/engineering along with related services. There are also several community projects that will need to be addressed in the coming years. The City will continue to approach the future with a conservative outlook on revenues and attempt to

provide the highest possible services to the citizens of this community at the least cost.

The Othello area has recently experienced a significant increase in growth related activities. Some of those activities include annexation requests, plat requirements, building standards, zoning, and availability of utilities. City officials are responding to this activity in a manner that will allow and encourage orderly growth while preserving quality of life. The City has adopted policies regarding the extension of utilities outside the city limits and standards of construction for developments that receive city utilities. The policies are meant to address the negative impacts of urban sprawl upon a community. The Council has stated its intent for developers to pay their fair share of development costs. Orderly growth and preserving our quality of life continues to be a high priority for the city.

Budget Overview & Process

The budget is an essential element of the financial planning, control, and evaluation processes of government. Planning requires department heads to carefully evaluate, assess, and prioritize their department needs. Types of service and levels of service are determined through the planning process. Council contributes to the planning stage by setting goals for the City, both current and future. The Council is heavily involved with the development of the annual budget, through committee meetings. Spending controls are kept in place through regular communication with the Finance Committee and the City Council approval of the annual budget. State law requires the city to establish the annual budget by Ordinance.

The City reports financial activity using the revenue and expenditure classifications contained in the *Cash Basis Budgeting, Accounting and Reporting System (BARS)* manual. This basis of accounting and reporting is another comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

The finance department monitors revenue and expenditures. Department heads receive monthly reports to review their expenditures and are responsible to the City Administrator for staying within their budget. Council receives monthly financial reports from finance to keep them updated.

The 2022 budget process began with department heads preparing their capital expenditure requests. General operating expenditures are then reviewed by the department heads and their requests are submitted to the finance department.

Salaries, benefits and debt service are added by the finance department. The requests are then forwarded to the Administrator and mayor along with estimated revenue in the form of a draft.

The draft is revised by evaluating the impact of the requests on the City's needs and goals. In late 2021, during the 2022 budget process, a series of council committee meetings were scheduled with staff and council. During these meetings department heads discussed their needs and goals and the level of service they provide to the citizens. They included in their discussions the

goals accomplished during the current year along with future needs and goals. A preliminary budget is prepared and made available to the public. Council determines if any adjustments to the preliminary budget are needed, a public hearing is scheduled, and the final budget is adopted no later than December 31st.

City Council adopts the annual budget at the fund level. Enacting an ordinance establishes the amount of appropriations allowed by law.

During the course of the year, activity is monitored by comparing actual revenue and expenditures to appropriated revenue and expenditures. Programs, goals and objectives can

be monitored through evaluating the various department budgets. This information assures city officials that the City is in compliance with the adopted budget. If changes are required to the adopted budget, an amending ordinance is presented to Council for approval. The Mayor approves line item changes within each fund.

Adams County is not included under the Growth Management Act; however, the City's Capital Facilities Plan (CFP) is formatted like a Growth Management Act document and is adopted during the budget process. The CFP is a long-term planning tool used to assist the city in identifying long-term needs and financing options. The CFP is a six-year plan and is updated annually.

Calendar for 2022 Budget Development

July 22, 2021	Request to department heads for estimated revenue and expenditures
September 15, 2021	Revenue sources public hearing notice published.
Sept 21 - Oct 12, 2021	Council budget committee meetings.
October 4, 2021	Public hearing - 2022 revenue sources
November 8, 2021	Budget workshop with full Council
November 11, 2021	Published notice of public hearing for 2022 – 2027 capital facilities plan.
November 11, 2021	Published notice of public hearing for proposed budget.
November 22, 2021	Proposed budget available to the public.
November 22, 2021	Preliminary budget and message due to City Clerk and Council (1).
November 22, 2021	Public hearing on 2022 budget
November 22, 2021	Public hearing for 2022 – 2027 capital facility plan.
November 24, 2021	Published notice of public hearing for proposed budget.
December 13, 2021	Adoption of 2022 Ad Valorem Property Tax
December 13, 2021	Adoption of 2022 – 2027 capital facility plan.
December 13, 2021	Public hearing on proposed 2022 budget
December 13, 2021	Adoption of 2022 budget.

Governmental Accounting

The Washington State Auditor's Office prescribes the accounting and reporting of local governments in the State of Washington, under RCW 43.09.200. This prescription is carried out using Budgetary, Accounting, and Reporting System (BARS) manuals and financial reporting packages. The method and complexity of the accounting and financial statement reporting is determined by the entity. Cities are divided into two categories as follows: GAAP reporting: local governments in this category must use the chart of accounts for budgeting and reporting in conformity with generally accepted accounting principles (GAAP). Cash Basis reporting: local governments in this category may follow single-entry accounting and cash basis reporting procedures which do not conform to GAAP.

Government accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Each fund is a separate unit for accounting purposes, but all are added together to make up the whole. There are rules set up by the State that dictate each type of fund, how the revenue is accounted for, and what the revenue may be used for. The types of funds and the funds that the City of Othello uses are:

General Fund

This fund is used to account for all financial resources except those required to be accounted for in another fund. The City of Othello identifies the General Fund as Fund 001. This fund is commonly referred to as the Current Expense Fund.

Special Revenue Funds

Special revenue funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The City of Othello uses the following Special Revenue Funds:

- Street Fund 101
- Donations Fund 111
- Tourism Fund 114
- Public Safety Fund 116
- ARPA 119
- Transportation Improvement Fund 195

Cumulative Reserve Funds

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

- Park & Recreation Reserves 103
- Real Property Acquisition 104

- LEOFF 1 Reserves 105
- Fire Reserves 106
- Water Fund Reserves 107
- Sewer Fund Reserves 108
- Solid Waste Fund Reserves 109
- Street Fund Reserves 110
- Crime Prevention Fund 112
- Investigation Fund 113
- General Reserve 115

Debt Service Funds

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

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

Capital Project Funds

To account for financial resources to be used for

the acquisition or construction of major capital facilities. Othello uses this category to isolate grant dollars. The following fund is considered a capital project fund:

- 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 63 full & part time employees. 35 employees are represented by two labor organizations: 10 employees are covered by Operating Engineers Local No. 280, and 25 employees are represented by Teamsters Local No. 760. The City executes agreements with each of the bargaining units on salaries, vacation, sick leave, medical and dental, grievance procedures, and working conditions. Each of these contracts expires December 31, 2022. The City strives to be fair to employees, to be consistent with all applicable state laws, to ensure equity and to promote labor relation policies beneficial to both employees and management. City officials

consider all current labor relations to be satisfactory.

Pensions for City employees are provided through the Washington State Department of Retirement Systems using either the Public Employees Retirement System (PERS II, or PERS III) or the Law Enforcement Officers and Firefighters LEOFF I and LEOFF II), both of which are cost sharing, multiple-employer public employee retirement systems. The following are the 2021-22 rates of contribution for the City and the employee:

Retirement Plan	City Contribution	Employee Contribution
LEOFF II	5.30%	8.53%
PERS II	10.25%	6.36%
PERS III	10.25%	5% - 15%

Labor Organizations

Operating Engineers Local No. 280
 37 E. Main Street
 Othello, WA
 10 Members

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

This
Page
Intentionally
Left
Blank

City of Othello

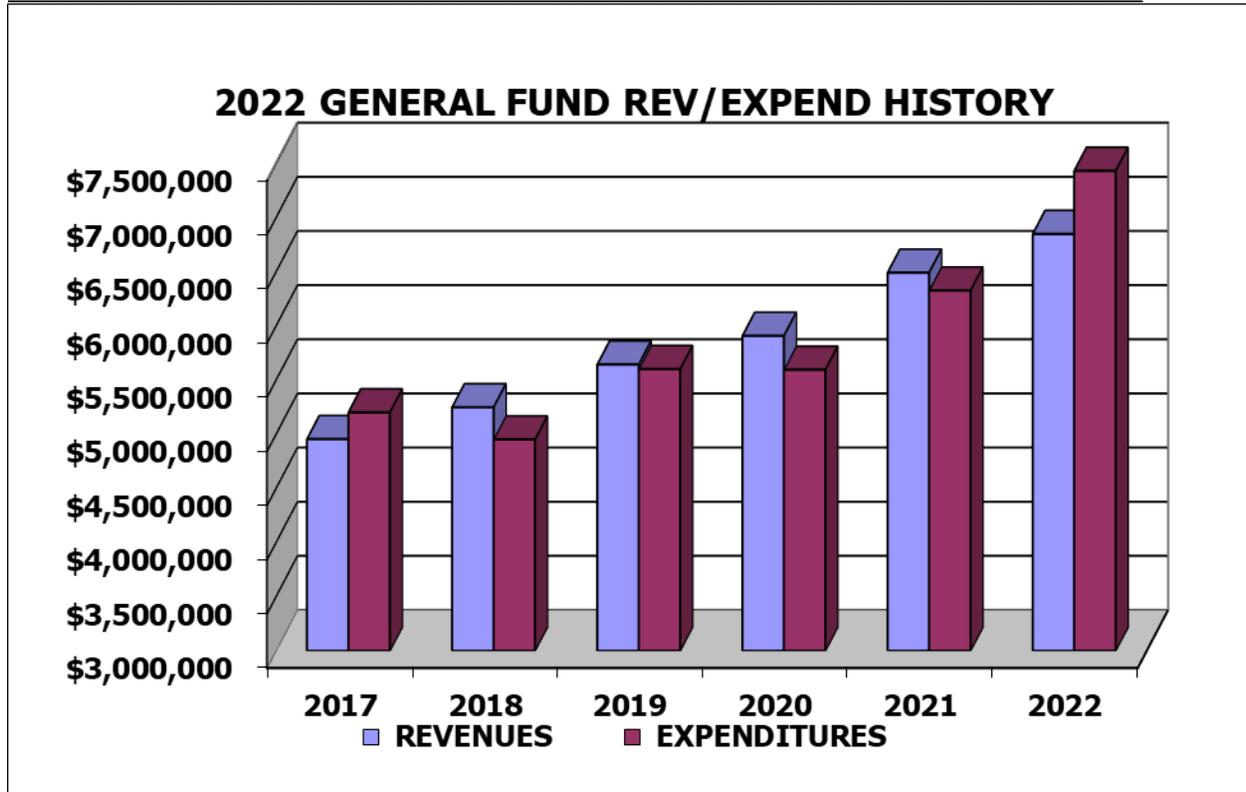


Departmental Budgets

GENERAL FUND

The General Fund is the City’s Operating Fund and is the largest and most diverse fund within the City. The General Fund accounts for financial resources of the City which are not accounted for in any other fund. Principle sources of revenue are property tax, sales tax, licenses & permits,

intergovernmental revenue, charges for services, grants, and interest income. Key expenditures include City Administration, Police, Fire, Park & Recreation, Planning, Building and Code Enforcement, and Facility Maintenance.



GENERAL FUND REVENUE SOURCES

Property Taxes: Property taxes are levied on 100% of assessed valuation as determined by the Adams County Assessor’s office. The city’s tax rate is 2.7784368197 per thousand dollars of assessed valuation for collection in 2022. The

assessed value of property for 2021 is \$634,358,778 which is used to determine the 2022 property tax collections of \$1,900,000. At this time the maximum Property Tax increase allowed is 101% of the highest previous request.

Sales Tax: A 8.2% sales (or use) tax is collected on every taxable event in the City of Othello. The City will collect approximately \$1,830,000 in sales tax dollars in 2022. This amount is shared between the General and Street funds of the city.

building/placement permits, animal licenses and miscellaneous other permits. Licenses and permit fees are set by city ordinance.

Licenses and Permits: Licenses and permits are made up of business licenses, franchise permits,

Intergovernmental Revenues: Intergovernmental Revenues are revenues received from the state or county. State distributed criminal justice funds are used to

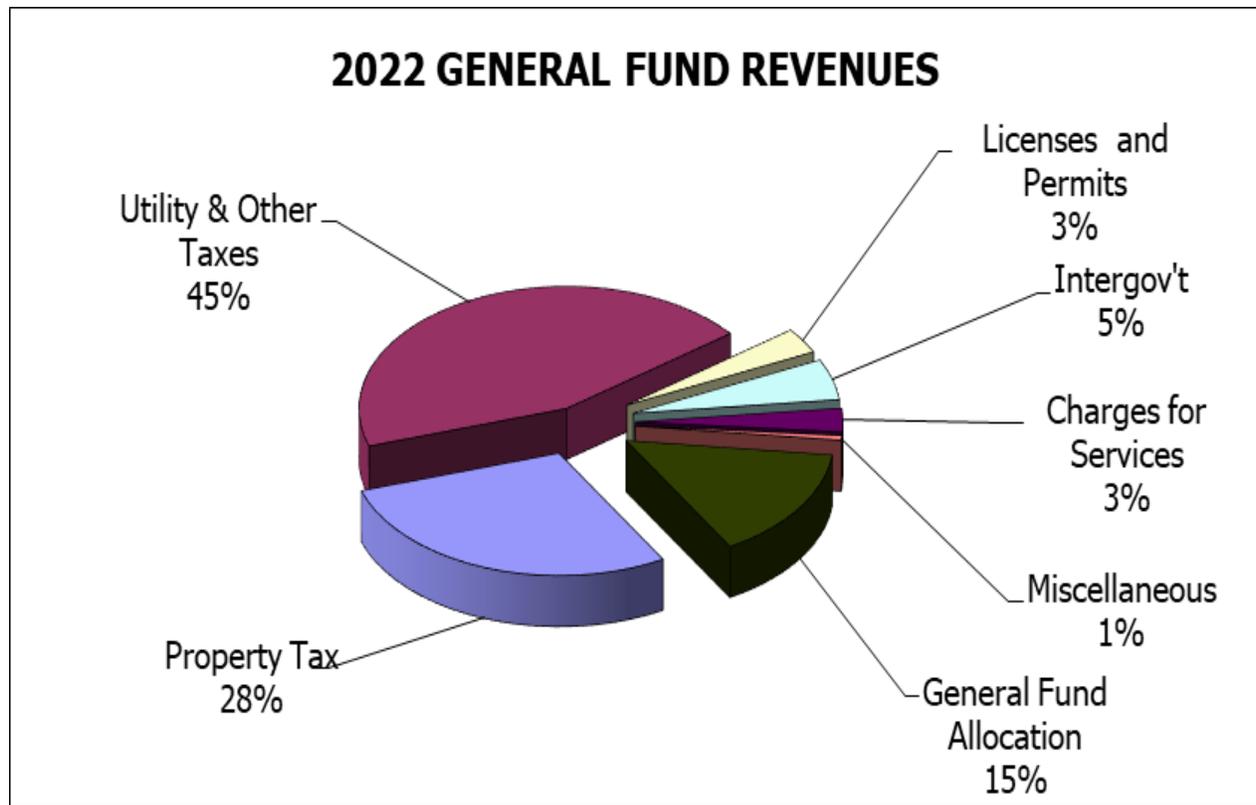
assist local governments in the area of public safety. Other intergovernmental revenues include the Liquor Excise Tax and Liquor Board Profits, which are distributed based on population. Portions of these revenues are mandated for alcohol prevention programs. Othello also receives Sales Tax Mitigation 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.

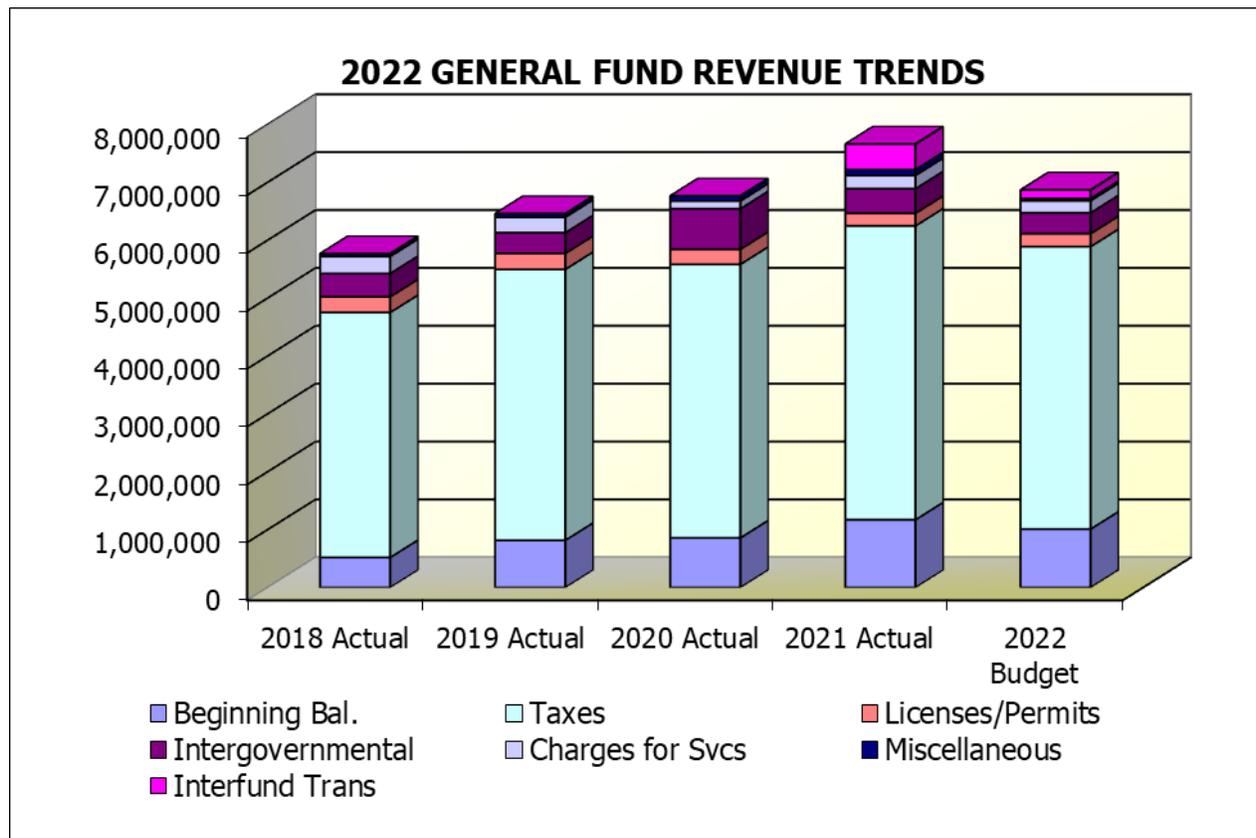
Miscellaneous Revenues: The majority of miscellaneous revenue is interest earned on investments. Other areas include building rentals, salvage, and concessions at the swimming pool.

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.



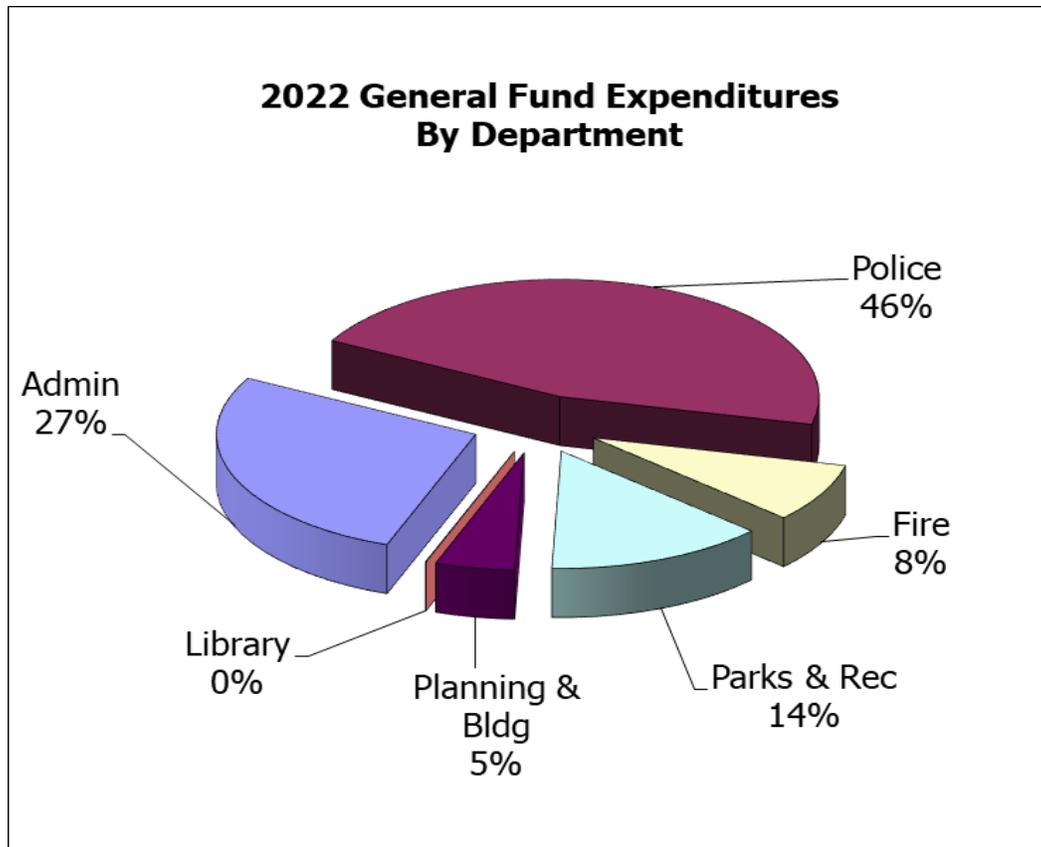
General Fund Revenue History

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2021 / 2022 Chg. %
Beginning Bal.	519,780	816,545	858,522	1,171,691	1,010,318	-13.77%
Taxes	4,231,848	4,679,484	4,724,794	5,076,301	4,878,978	-3.89%
Licenses/Permits	271,081	275,549	259,888	216,814	223,610	3.13%
Intergovernmental	403,703	358,835	702,248	426,337	361,027	-15.32%
Charges for Svcs	292,878	265,291	130,947	227,301	207,485	-8.72%
Miscellaneous	47,400	62,752	88,642	102,146	39,107	-61.71%
Interfund Trans	0	0	0	440,974	146,991	-66.67%
Total New Rev	5,246,910	5,641,911	5,906,520	6,489,872	5,857,198	-9.75%
Total Revenue	5,766,690	6,458,456	6,765,042	7,661,563	6,867,516	-10.36%



General Fund Department Expenditures

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



Administration Department

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

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

City Council represents the Legislative branch of the Administration Department. City Council are the policy makers for the City of Othello. The Mayor is Chief Executive Officer, responsible for carrying out policies of the Council.

The Executive branch consists of the Mayor, City Administrator, and Administrative Secretary. The Administrator is the primary liaison between citizens, the Mayor, Council, staff, and other governmental entities for the City. Administrator

responsibilities include:

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

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

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

The Records Department consists of the City Clerk and Receptionist. This department is responsible for all official city records and

documents and is Clerk to the City Council. The City Clerk's Department is responsible for:

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

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

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

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

The City is also a member of the Association of Washington Cities Labor & Industries Compensation Retrospective Pool Program (AWC Retro Pool). The retro pool program provides third party administration of the City's L&I claims and provides accident prevention and safety and loss control services.

Administration Accomplishments

During 2021 the Administrative Department accomplished the following:

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

General Administration Operational Statistics

	2016	2017	2018	2019	2020	2021	% CHANGE
Utility Bills Issued	26,070	26,460	26,820	27,308	29,263	30,155	3.05%
Receipts Processed	13,900	13,164	14,302	12,571	9,105	9,285	1.98%
AP transactions processed	1,519	1,709	1,673	3,101	2,901	2,869	-1.10%
Payroll Checks Issued	569	558	504	419	247	345	39.68%
Payroll EFT Transactions	690	820	905	1001	1022	1040	1.76%
Park Shelter Reservations	186	193	165	165	0	112	0.00%
Business Licenses Issued	711	758	972	1113	851	770	-9.52%

Administration Goals

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

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

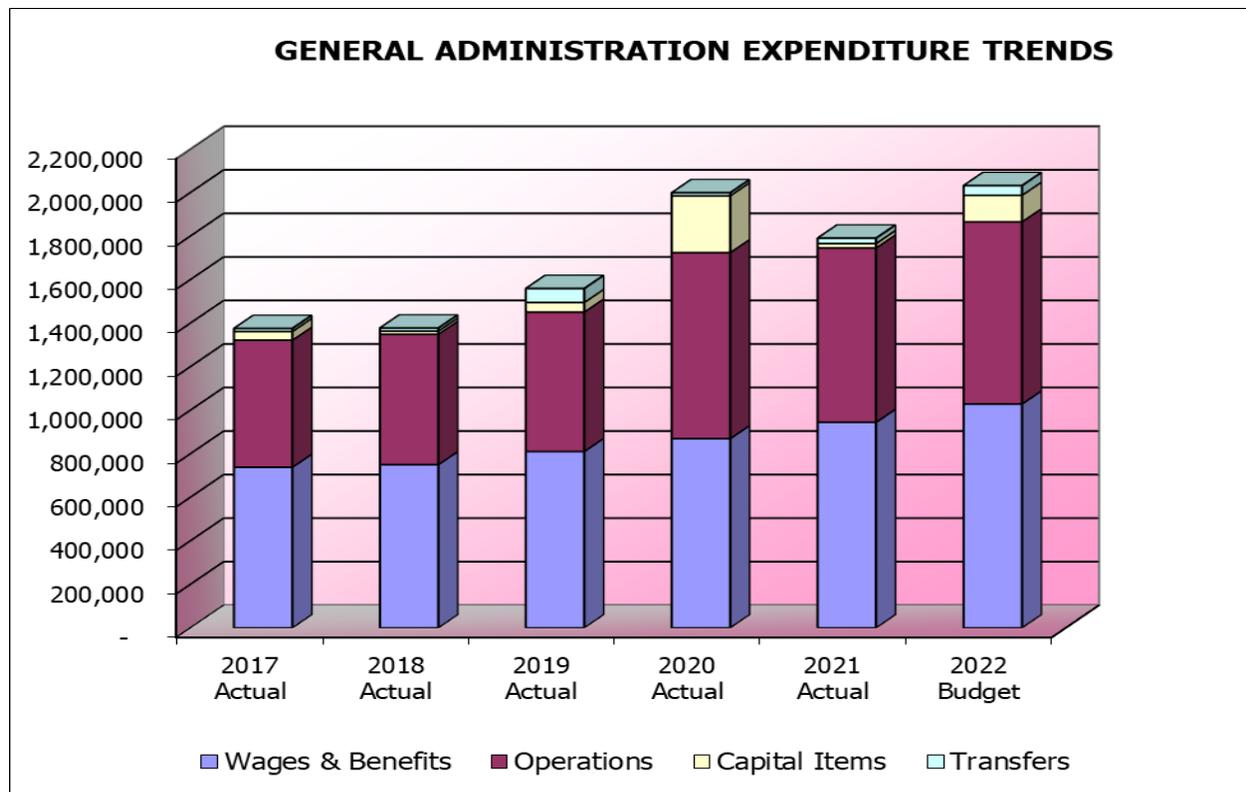
- | | |
|---|---|
| <ul style="list-style-type: none"> • IT upgrades around City Hall. Including upgrades to network switches, the city phone system and city servers. • Review and update city personnel policy. • Permit Trax software implementation to streamline the building & planning process of the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

General Administration 2022 Expenditures

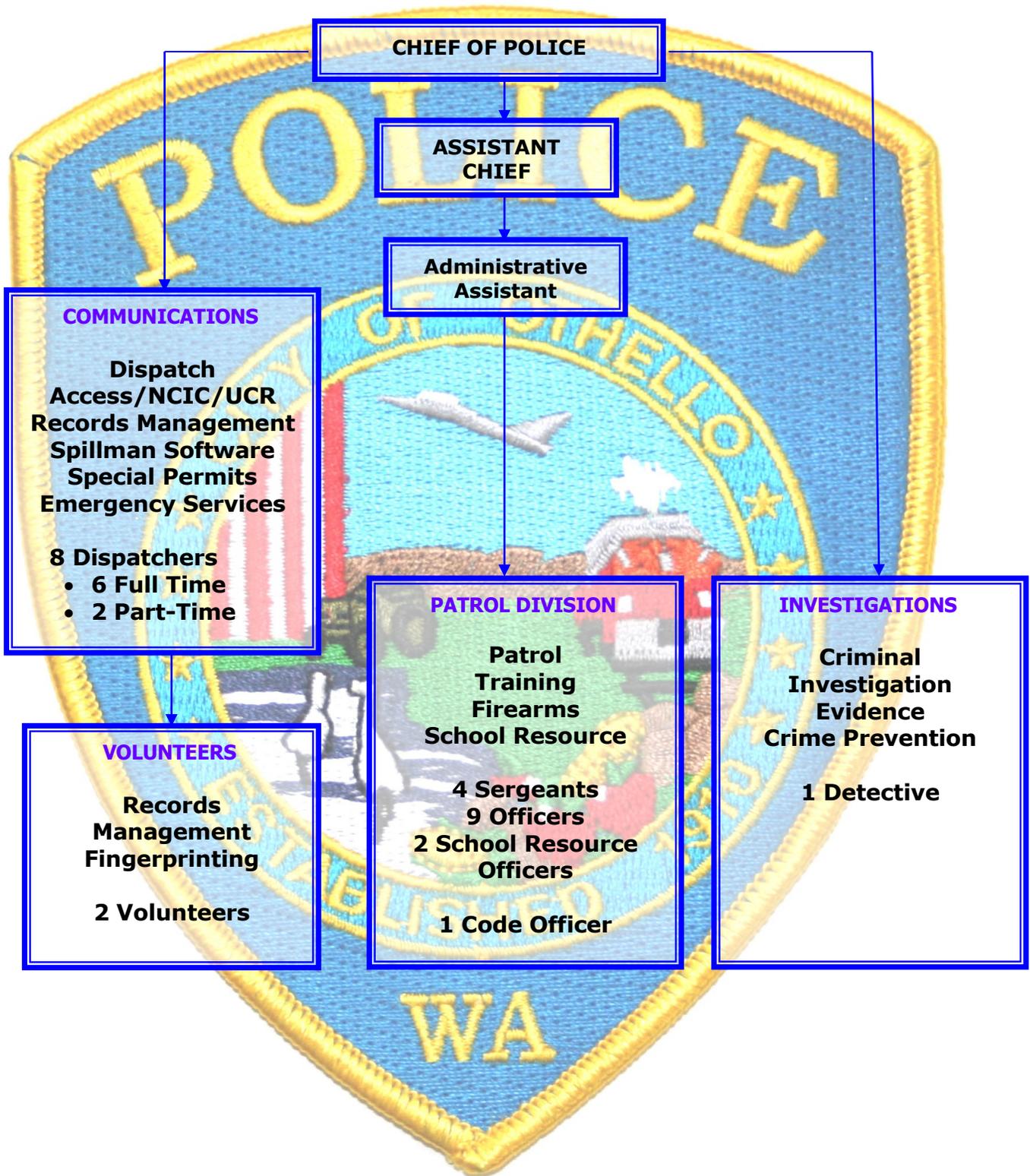
Because the General Fund is largely a service fund, the majority of the expenses in this fund are for payroll and related administrative costs. The implementation of the General Fund Cost Allocation Plan has centralized administrative payroll and operating expenditures, resulting in higher administrative expenditures. The Street, Water, Sewer, and Solid Waste Funds reimburse their allocation to the General Fund for these common expenditures. Administration capital expenditures included in the 2022 budget are the purchase of new computers on the rotating replacement schedule, upgrades to our backup system and network switch, upgrades in the council chambers, and an allocation for exterior maintenance to the City Hall building.

General Administration Expenditure History

General Admin	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2021 / 2022 Chg. %
Wages & Benefits	738,089	749,905	810,160	869,247	944,369	1,028,494	8.91%
Operations	583,533	598,845	640,501	854,590	800,712	836,833	4.51%
Capital Items	40,165	14,631	44,242	260,998	20,707	122,114	489.73%
Transfers	13,770	13,900	63,900	13,902	24,670	44,000	78.35%
Total	1,375,557	1,377,281	1,558,803	1,998,737	1,790,457	2,031,441	13.46%



Othello Police Department



Othello Police Department

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

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

The Othello police department consists of 18 police officers sworn to serve this community. Each has taken an oath to support the Constitution of the United States and the State of Washington along with the Charter and Ordinances of the City of Othello. The team further consists of six full-time dispatchers with two part-time, an administrative assistant, and a code enforcement officer and volunteers.

Police Department Operational Statistics

5 Year Police Statistics					
	2017	2018	2019	2020	2021
Activity:					
Calls	4825	4545	4448	3990	4436
Traffic Stops	1660	1767	1990	2203	1854
Citations:					
Criminal Non-Traffic	154	114	128	111	118
Criminal Traffic	244	215	215	237	151
Infraction Traffic	289	483	352	435	308
Select Incidents Types:					
Alarms	139	100	113	101	195
Animal Problems	416	244	284	179	158
Criminal Mischief	188	129	110	201	355
Disorderly	35	28	35	23	32
Domestic	49	43	49	69	93
Dui	42	73	51	37	32
Forced Fondling (Molest)	3	10	7	5	16
Juvenile Problem	101	70	98	56	141
Loud Noise/Nuisance	105	120	95	132	118
Suspicious Person	761	761	745	646	720
Traffic Accidents	237	226	242	190	226
Theft from Vehicle	16	22	16	16	4
Warrants Served (Adams)	91	87	74	34	29
Weapons Offense	12	21	21	8	9
UCR Crimes:					

Assault	100	87	75	59	79
Burglary	36	36	25	26	19
Robbery	2	1	1	2	2
Homicide	0	0	0	0	1
Theft	118	118	101	100	86
Motor Vehicle Theft	33	40	30	25	17
Crime Rate per 1000	75.1	67.7	62.4	60.6	NA

Police Department Goals for 2022

Training

- Provide 24 hours of training for all officers
- Provide 12 hours of training for all full-time dispatch
- Provide annual legal update to all officers
- Train 2 hostage negotiators
- Train/implement truck inspectors

Upgrade Essential Equipment

- Purchase new police vehicles
- Purchase/implement drones

- Purchase/implement ALPR system to scan license plates
- Upgrade dispatch video system
- Upgrade Body Cameras
- Purchase Less Lethal weapons

Maintaining Staff

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

Accreditation

- Maintain all Accreditation standards and supply proofs to files.

2022 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.

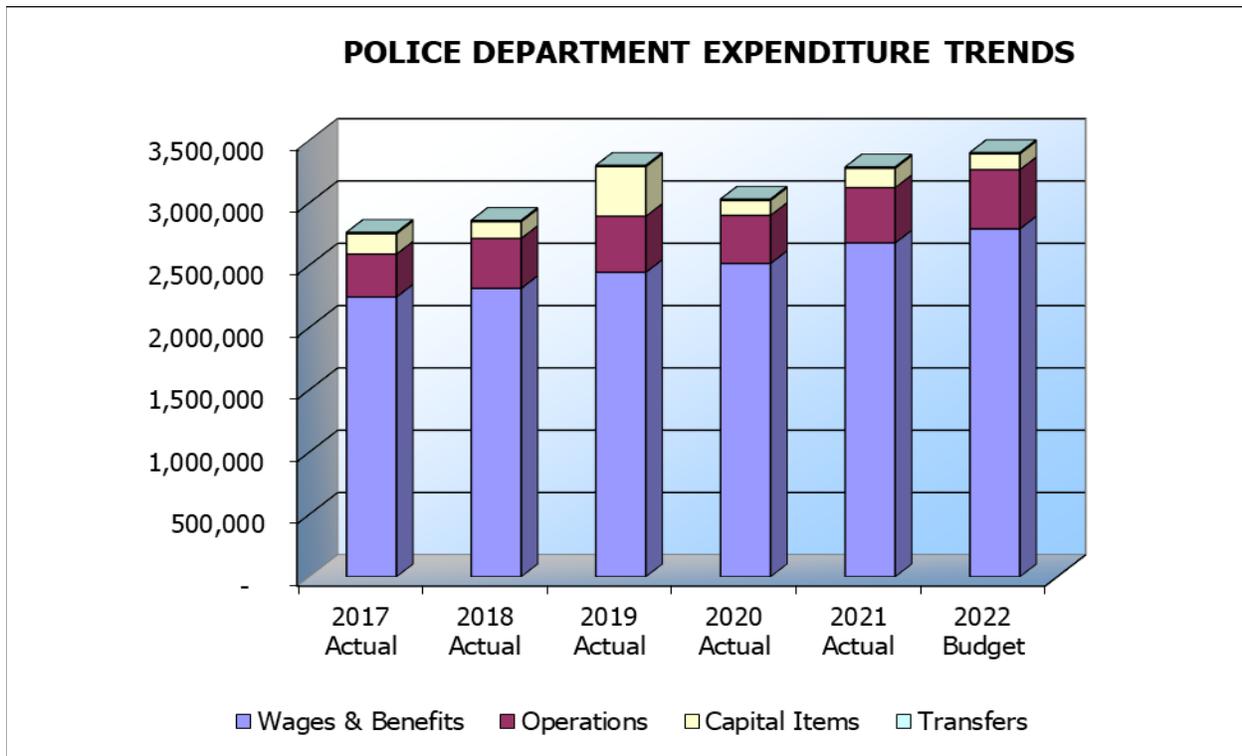
Code Enforcement

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	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2021 / 2022 Chg. %
Wages & Benefits	2,244,997	2,314,116	2,443,509	2,513,654	2,678,899	2,791,620	4.21%
Operations	344,744	401,217	449,592	386,184	443,738	475,050	7.06%
Capital Items	163,499	133,760	397,740	119,855	155,089	127,000	-18.11%

Transfers	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Total	2,763,240	2,859,093	3,300,841	3,029,693	3,287,727	3,403,670	3.53%



Fire Department Services

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

Adams County Fire District #5

Three commissioners support Adams County Fire District #5; Jay Weise, Doyle Pegram and Chad Smith. Fire District #5 administrative staff includes Chief Gary Lebacken, Assistant Chief Tom Salsbury and a District Secretary.

The District covers an area of 215 square miles with a population of approximately 16,000 and works out of three stations: the District station is located at 220 S Broadway in Othello; the City Station is located at 250 S Broadway in Othello,



and the third Station is at Bruce on Booker Road east of Othello.

Goals for 2021 are to continue with fire safety inspection of all commercial business within the city limits including schools and care centers. The City Administrator, Building Official and the

Police Department work closely with the Fire District to insure compliance of fire and safety issues.

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

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

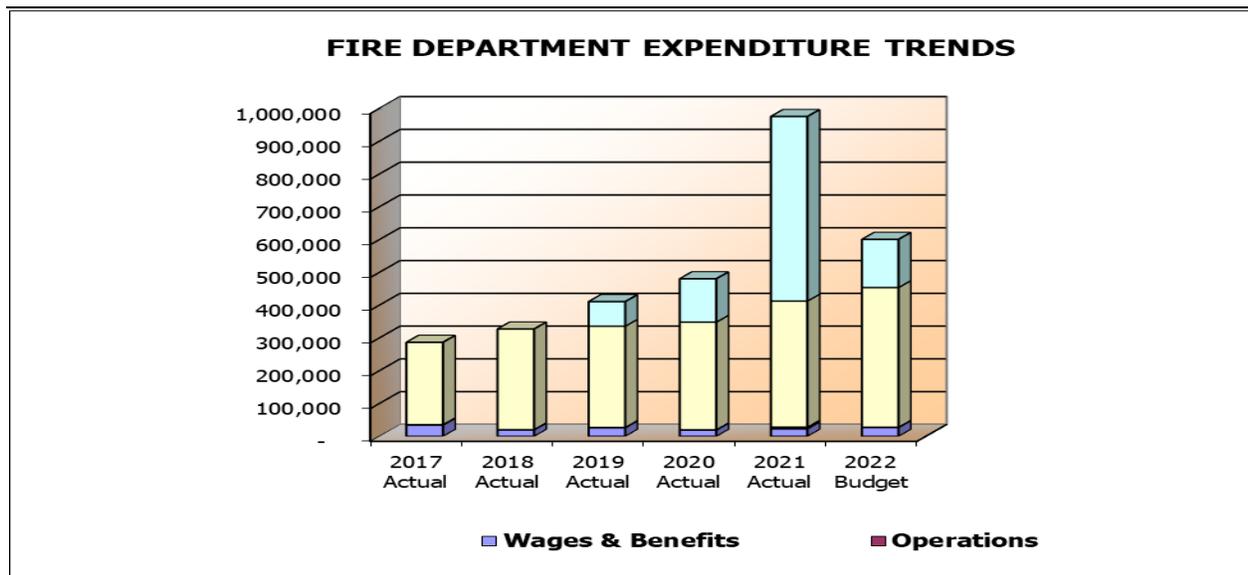
both daytime and nighttime training classes to meet the needs of the volunteer recruits. With the added training time, a higher percentage of firefighters will be able to attend this annual training.

In 2021 Fire District No. 5 responded to 129 city call outs and completed 261 commercial and business inspections.

Fire Department Expenditure History

Fire Department	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2021 / 2022 Chg. %
Wages & Benefits	34,166	19,445	26,062	18,981	22,807	26,800	17.51%
Operations	1,378	925	939	930	5,120	900	-82.42%
Contract Services	251,169	306,908	308,769	328,273	384,604	426,000	10.76%
Capital			75,000	132,329	562,974	146,991	-73.89%
Total	286,713	327,278	410,770	480,513	975,505	600,691	-38.42%

Contracted services with Adams County Fire District #5 for 2021 will be \$338,121. In 2007 the department spent over \$400,000 for a used ladder truck that was in excellent condition. The city purchased a new \$32,000 SUV for the Fire Department in 2012. In 2016 we spent \$33,485 for a new generator. In 2020 we spent \$32,329 to recoat and stripe the shop floor. In 2022 we are purchasing a new firetruck for \$587,965. We maintain a fire reserve fund to save for future equipment. The fire reserve fund ended 2021 with \$155,408.



Park & Recreation Department

City of Othello was awarded the SEEK grant to begin the 2022 year. Staff has designed two Summer camps with unique opportunities in mind. The biggest earned portion of the SEEK grant was \$380,000 and was awarded to Othello based on a sports program we created that presents children with the opportunity to engage in physical activity while socially connecting with their classmates. During a 4-week period, kids of all ages can participate in sports camps that include learning fundamentals, scrimmages and team building through football, soccer, baseball, softball, hockey and basketball, all taught by Othello's very own sport celebrities. In addition to the sports camp, we will also be running a Special Needs Summer Retreat with the \$55,000 portion of earned SEEK grant funds. During this retreat, special needs youth will be provided with learning activities, play days and motor skill activities.

In 2022 we have many renovations happening at the Othello Community Pool. The Myrtha Pool Company will come in to retrofit tiles, renovate the pool liner and reseal it before we open to the public for the Summer. The Parks and Recreation Department has also expanded opportunities to the public by raising the Othello Junior Soccer cut off age from 7 to 12 old.

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



In 2020 we also applied for three other grants in the RCO program. The purpose of these grants is

to bring improvements back into the city parks as needed. The city did secure all three grants, a WWRP grant, a YAF grant and a LWCF grant. Two of the three grants will bring in a state of the art and ADA compliant playground to lion's park where the current playground is. The third grant will bring an entire new basketball zone to lion's park with 4 brand new courts for the community. These new projects with some extra work and effort will be ready for operation and the community enjoyment by the Summer 2023.

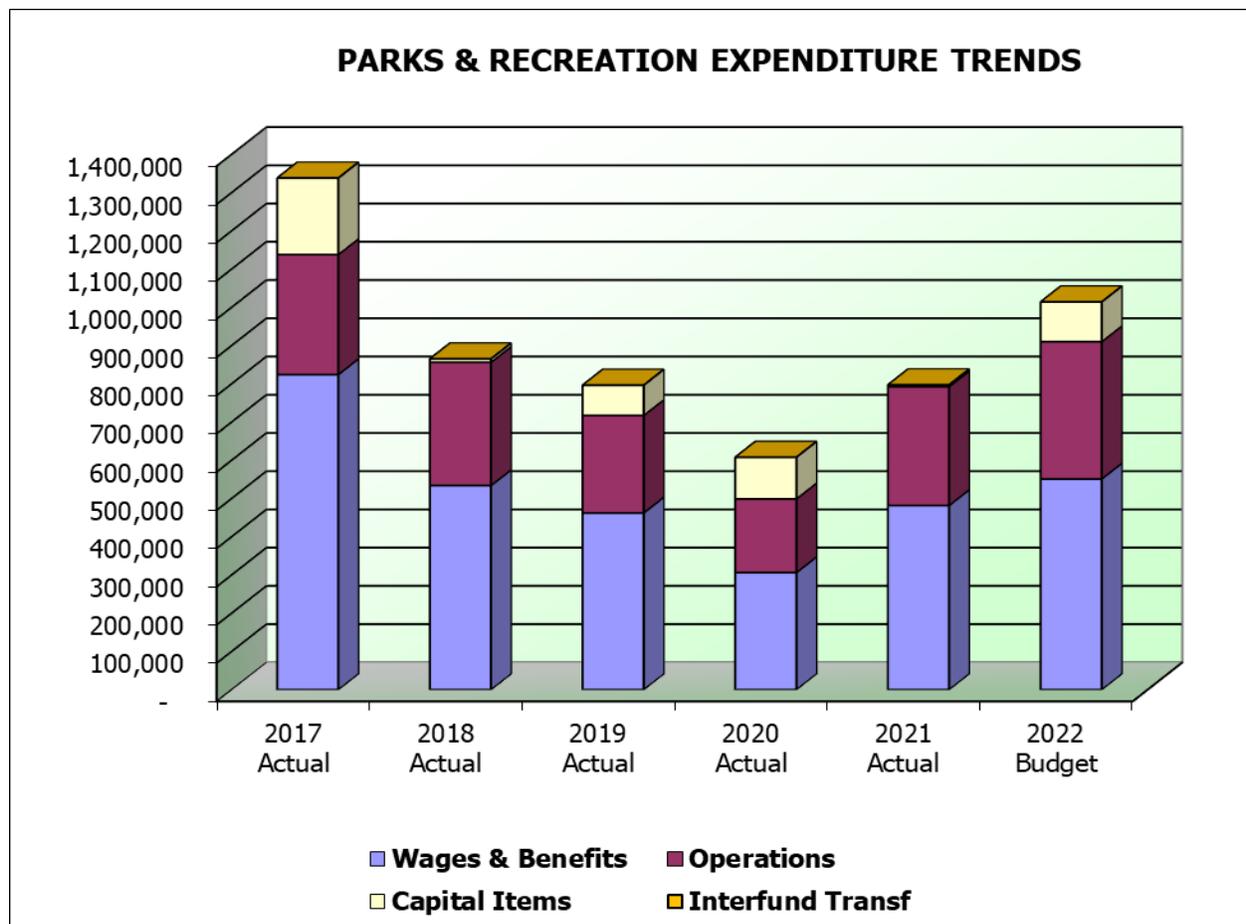
In 2019 two capital projects were installed to improve operations and maintenance at the Othello Community Pool. A new heater was installed to replace the failing unit currently being used. Additionally, we changed out the filtration media in the backwash tanks to a lifetime product that will improve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

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.

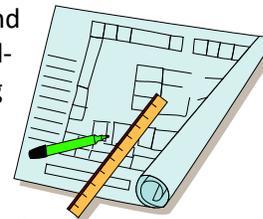
Parks & Recreation Department Expenditure History

Parks & Recreation Department	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2021 / 2022 Chg. %
Wages & Benefits	824,267	534,073	462,476	306,361	481,829	551,331	14.42%
Operations	313,843	322,219	254,884	192,741	310,538	359,012	15.61%
Capital Items	200,176	9,025	79,094	108,858	5,005	103,956	1977.25%
Interfund Transf	-	-	-	-	-	-	0.00%
Total	1,338,286	865,317	796,454	607,960	797,372	1,014,299	27.21%



Planning & Building Department

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



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

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

2021 Accomplishments

- 239 permits were issued, on \$15M valuation
- 1206 inspections completed (Compared to 1215 in 2020 and 702 in 2019)

	2019 Building Permits		2020 Building Permits		2021 Building Permits	
	Permits	Valuation	Permits	Valuation	Permits	Valuation
Commercial	5	\$21,846,204	2	\$373,644	8	\$1,673,980
Demolition	2	n/a	1	n/a	4	n/a
Foundation only	7	n/a	59	n/a	35	n/a
Garage/Shed	7	\$124,005	8	\$185,295	2	\$22,237
Mechanical	35	\$426,338	20	\$202,755	35	\$418,098 ²
Misc Permits	8	\$2,533,413	4	\$51,100	2	\$550
Multi-family (new)	Counted under New Residence prior to 2021				3	\$761,119
Residence (new)	46	\$8,830,583	85	\$14,474,594	-	-
Single family (new)	Counted under New Residence prior to 2021				53	\$10,174,893
Placement (manufactured structures)	3	n/a	7	n/a	2	\$500,000
Plumbing	3	n/a	1	n/a	4	\$14,998 ³
Pool	4	\$132,368	0	n/a	0	n/a
Porch/patio	11	\$53,292	16	\$108,398	14	\$153,457
Remodel/Addition	15	\$848,168	12	\$206,984	14	\$308,896
Roofing	21	\$226,738	45	\$716,098	46	\$904,237

	2019 Building Permits		2020 Building Permits		2021 Building Permits	
	Permits	Valuation	Permits	Valuation	Permits	Valuation
Siding/Stucco	Not tracked separately prior to 2021				8	\$113,832
Sign	5	\$5,723	4	\$27,125	9	\$90,290
Year End Total	172	\$35,026,833¹	265	\$16,345,993	239	\$15,136,677

¹ Includes \$21M for McCain Foods expansion.
² Valuation for the 16 commercial permits only, we do not charge based on valuation for residential mechanical permits.
³ Valuation for 3 commercial permits only, we do not charge based on valuation for residential plumbing permits.

<p>Notable projects finished in 2021:</p> <ul style="list-style-type: none"> • New City water reservoir • Lions Park restroom remodel • Truck repair shop for existing trucking business • Grading for the new Avista substation for Lee Road 	<p>Notable projects started in 2021:</p> <ul style="list-style-type: none"> • SVZ new office building • McCain office building remodel • STCU remodel • Burger King drive thru addition • Remodel of former muffler shop into Cow Path Bakery
<p>Work on the McCain Foods 264,000 SF expansion was delayed due to COVID, finished in early 2022.</p>	

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

Staffing & Technology

- In the spring of 2021, we went live with Permit Trax, our new software for tracking and issuing permits.
- In 2021, the Building & Planning department operated without a Secretary/Permit Technician from Aug. 1 through the end of the year, due to maternity leave and then resignation. Similar to the previous year (2 staff out on maternity leave in summer/fall 2020), it was impossible for the remaining staff to get everything done as quickly and as well as it would have been at full staffing. But just like last year, everyone pitched in and worked together as a team to keep the office functioning. Thanks to the new Permit Trax software, we were able to keep up on permits and prevent things from getting lost in the shuffle, but stress levels were a little high at times.

- We posted the Permit Tech job in Dec. 2021, with the goal of interviews in January 2022.
- In 2021, we continued with electronic plan review so we mostly do not need to receive and store large paper plan sets.
- Through Permit Trax, the public can log into the [Citizen Connect](#) portal to see information on permits. Applicants can also check permit review status, schedule inspections, and check inspection results.
- Community Development Director Anne Henning earned her American Institute of Certified Planners (AICP) credential in May 2021. This is the only nationwide independent verification of planners' qualifications, and requires passing a 170-question test on planning topics including history, law, theory, management, and ethics. The cost for the registration and testing was reimbursed by WCIA.
- Community Development Director continues to serve on the boards of the Washington City Planning Directors Association and the Planning Association of Washington.
- In 2021, Community Development Director was appointed to the Washington Wildlife & Recreation Program Local Parks Advisory Committee. This will involve several cycles of reviewing grant applications and learning more about the various RCO parks grant programs.
- Building and IT staff collaborated on the first inspection done by drone (movie theater reroof).

Municipal Code updates

- The Rental Housing Licensing and Safety Inspection Program was recommended by Planning Commission and adopted by Council in February 2021 ([OMC 4.40](#)). This program provides additional tools for the City to ensure rental housing is safe and meets minimum state standards. As of the end of 2021, 73 buildings with 163 units had applied voluntarily, and 42 units were in full compliance. Many more units need only simple fixes like smoke alarms and water heater straps to comply.
- In March 2021, we discovered that the location of Hemlock Plaza and the Port of Othello had mistakenly been rezoned to Residential in the 2020 major zoning update, so went through the process with the Commission and Council to correct the zoning to Commercial.
- Based on findings of the Housing Action Plan, Planning Commission and Council amended the Residential Zones to reduce minimum lot sizes and increase maximum lot coverage allowed ([OMC 17.20.060](#), August 2022).
- Planning Commission reviewed the Accessory Dwelling Unit (ADU) ordinance they had been working on for the last several years and updated their recommendation to Council. Council held a new public hearing and adopted the ordinance with changes in October 2021 ([OMC 17.63](#)).
- Planning Commission made some progress on the update of the Subdivision code ([Title 16](#)), especially related to removing street and utility standards from the Municipal Code when addressed by Public Works Design Standards.
- Staff participated in extensive reviews of the updates to the [Public Works Design Standards](#).

Housing

- Through the generous support of a Dept. of Commerce grant, we were able to hire BERK Consulting to prepare a Housing Needs Analysis and Housing Action Plan for Othello. This work

was started in 2020 and finished and adopted in June 2021. This Plan has already been helpful in identifying inconsistencies in the code that made multi-family housing more difficult, as well as some simple changes that should improve housing availability and affordability (lot size, lot coverage, ADUs). In addition, the plan is drawing attention to our housing situation. In 2021, we were contacted by a housing developer who had been watching the progress of the Housing Action Plan on the website, as well as reading Council and Commission minutes to gauge whether Othello would be a good location for them to build in. We expect to see an application in 2022.

- Community Development Director participated as one of the city/county presenters to the Senate Housing & Local Government Committee. Explained how State's \$25,000 grant to Othello led to adoption of Housing Action Plan and updates to the OMC to reduce lot sizes and increase lot coverage allowance.
- Community Development Director participated in a Zoom meeting about housing, arranged by Senator Judy Warnick and Planning Commission Chair Chris Dorow.

Parks & Recreation

- Starting in July 2021, worked with the Planning Commission to update the Parks Element of the Comp Plan, which we use as our Parks Plan to qualify for RCO grants. The completed update must be submitted to RCO by March 2022 to qualify for the next round of funding. Rather than a minor update to the existing chapter, the Planning Commission opted for a total rewrite to modernize the document.
- Worked with Grant Administrator Thalia Lemus to create a survey about park needs. Survey was sent out with utility bills Nov. 30, in English and Spanish. Thalia also created an online version and had a media campaign to post the link multiple times. We received 239 responses. See survey results [here](#).
- Participated in interviews and evaluation of playground consultants for Lions Park Playground.
- Participated in many meetings for the Farmers Market Food Incubator project, and provided comments on the consultant's final report.

Transportation

- WSDOT notified us that we will be receiving the Safe Routes to School grant for Scootney and 14th that Community Development Director applied for in 2020. This site was the top safety priority for the School District, Police, and Engineering.
- Planning Commission spent Dec. 2020 through June 2021 working on street safety issues, culminating in a recommendation to Council of a Street Safety Plan including installing "traffic diamonds" to slow traffic speeds and reduce cut-through traffic on neighborhood streets.
- Participated in Water/Sewer/Street Committee meetings about street classifications and street widths.
- Provided input into Complete Streets presentation to TIB and participated in site visit. Provided input for Complete Streets applications by Grant Administrator.
- Provided input into a QuadCo grant application for an active transportation (pedestrian and bicycle) plan. Having this plan will help us secure future grants. Helped with consultant evaluation.

Website

- Staff works to keep the [Building & Planning](#) pages up-to-date and user friendly, including the [Long Range Planning](#) page's list of ongoing and upcoming projects, such as Accessory Dwelling Units, Housing Action Plan, reduced lot size/increased lot coverage, Public Works Design Standards, Rental Licensing & Inspection Program, Parks Element, Subdivision code, and Landscaping revisions.
- Created [Rental Housing Licensing & Safety Inspection Program](#) page to provide all the information in one place, including the application, inspection checklist, and tenant notification.
- The [Housing Action Plan page was finalized after the Housing Action Plan was adopted.](#)
- Updated the [City Engineering](#) page and helped City Engineer learn the basics of administering the website so he could manage the [Bids](#) page.
- Created [Street Safety page](#) on website, with input from Mayor, Police Chief, and City Engineer, to provide information about why street safety, speeding, and pedestrian improvements have been such an issue lately.
- Created new page for the [Park Plan Update](#).

General

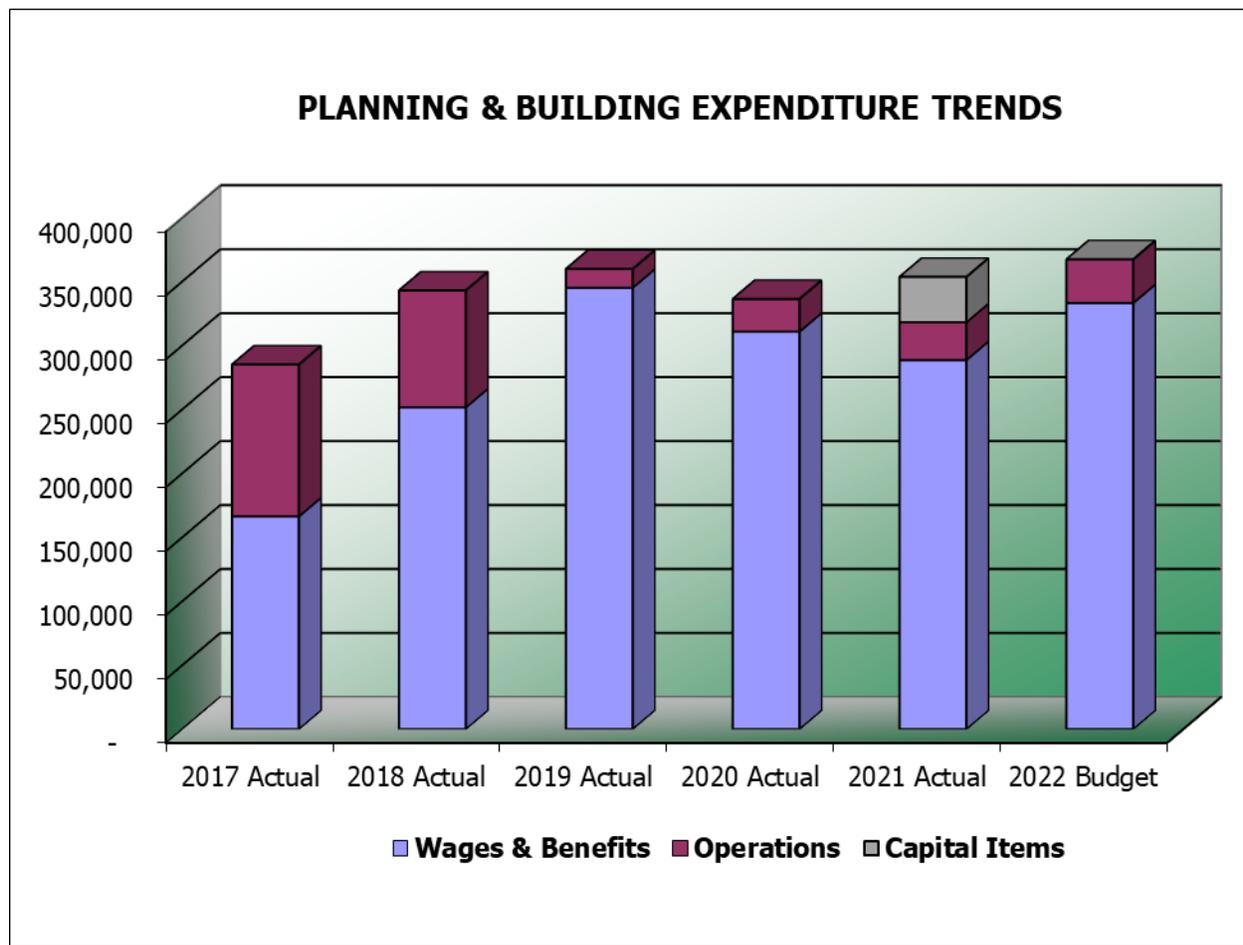
- Department Heads conducted a thorough review of city personnel policies.
- Building Inspector tried to help the businesses affected by the fire at the strip mall on 1st Ave, such as searching for temporary locations. Between the investigations, insurance, and repair or rebuilding, it will probably be close to a year before the strip mall site will be operational again.

2022 Goals

- Adopt updated Park Plan to set us up for the next 6 years of RCO funding applications.
- Finish update of Subdivision standards to remove conflicts, duplication, and outdated processes, and better integrate with the Public Works Design Standards.
- Help the City move toward long-term financial sustainability by ensuring development does not create unforeseen financial shortfalls.
- Increase the supply and availability of housing for all.
- Sewer extension south of Highway 26 to serve development near to Broadway.

Planning and Building Department Expenditure History

Planning & Building Dept	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2021 / 2022 Chg. %
Wages & Benefits	166,383	251,613	345,058	310,799	288,571	333,201	15.47%
Operations	118,766	91,381	14,711	25,508	29,588	34,130	15.35%
Capital Items					35,423	-	-100.00%
Total	285,149	342,994	359,769	336,307	353,582	367,331	3.89%



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

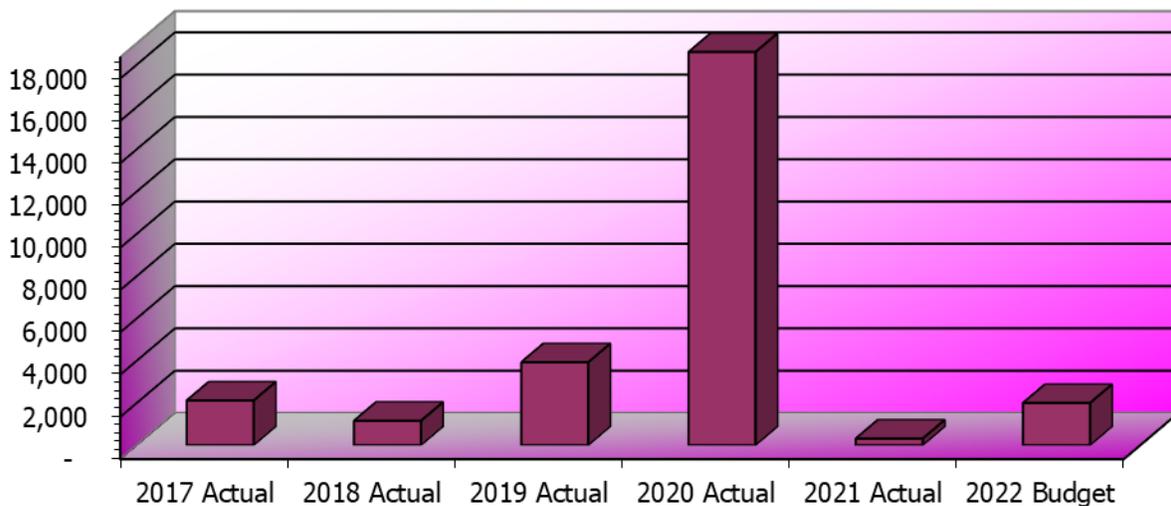
election, the City applied for annexation into the District and citizens voted to join the Adams County Rural Library District #1 (ACLD). The City had a contract with Mid Columbia Library District (MCL) for library services whereby we pay MCL and were reimbursed by ACLD #1. In 2010 the City stepped out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

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

Library Expenditure History

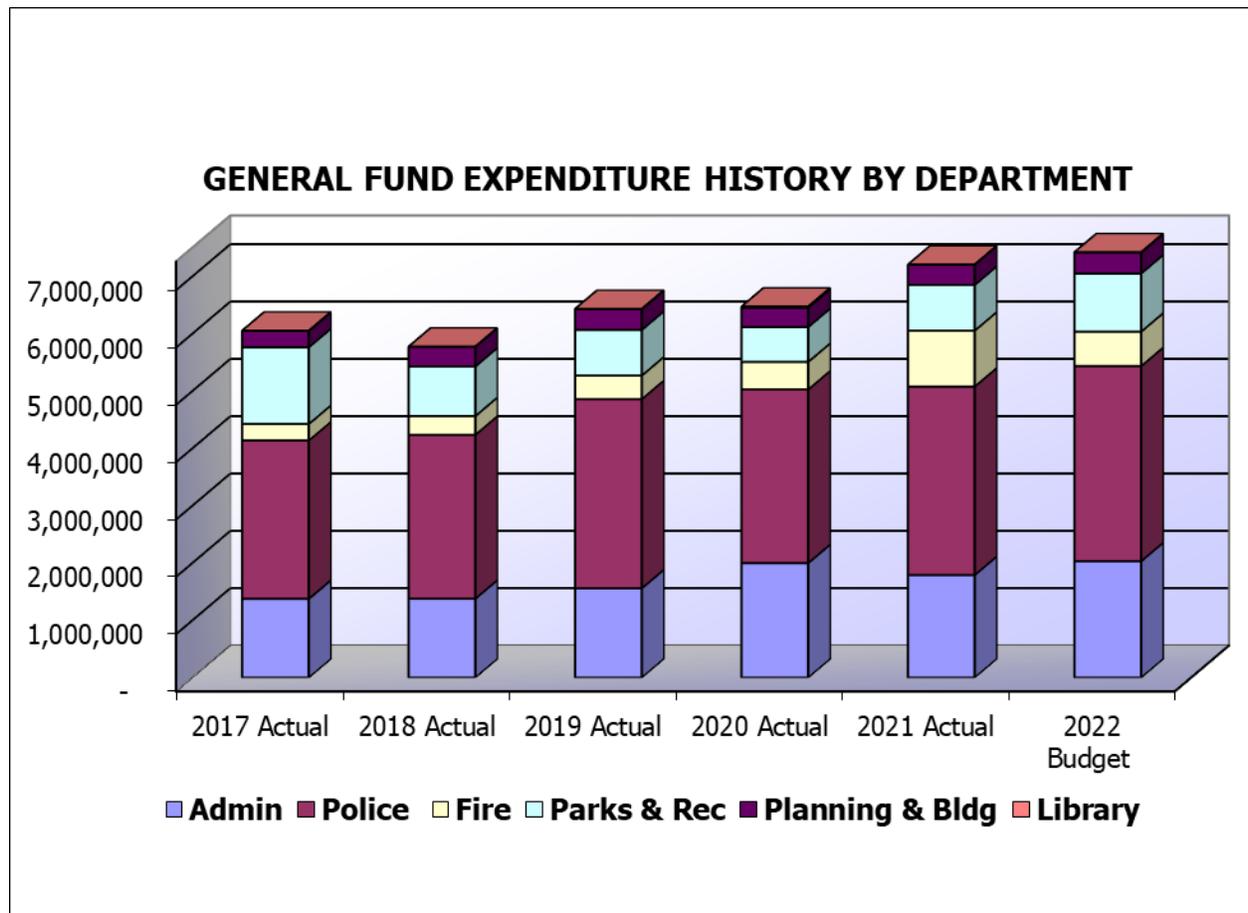
Library	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2021 / 2022 Chg. %
MCL Contract							0.00%
Operations	2,119	1,159	3,925	18,599	318	2,001	529.25%
Capital Items							0.00%
Total Library	2,119	1,159	3,925	18,599	318	2,001	373.86%

LIBRARY EXPENDITURE TRENDS



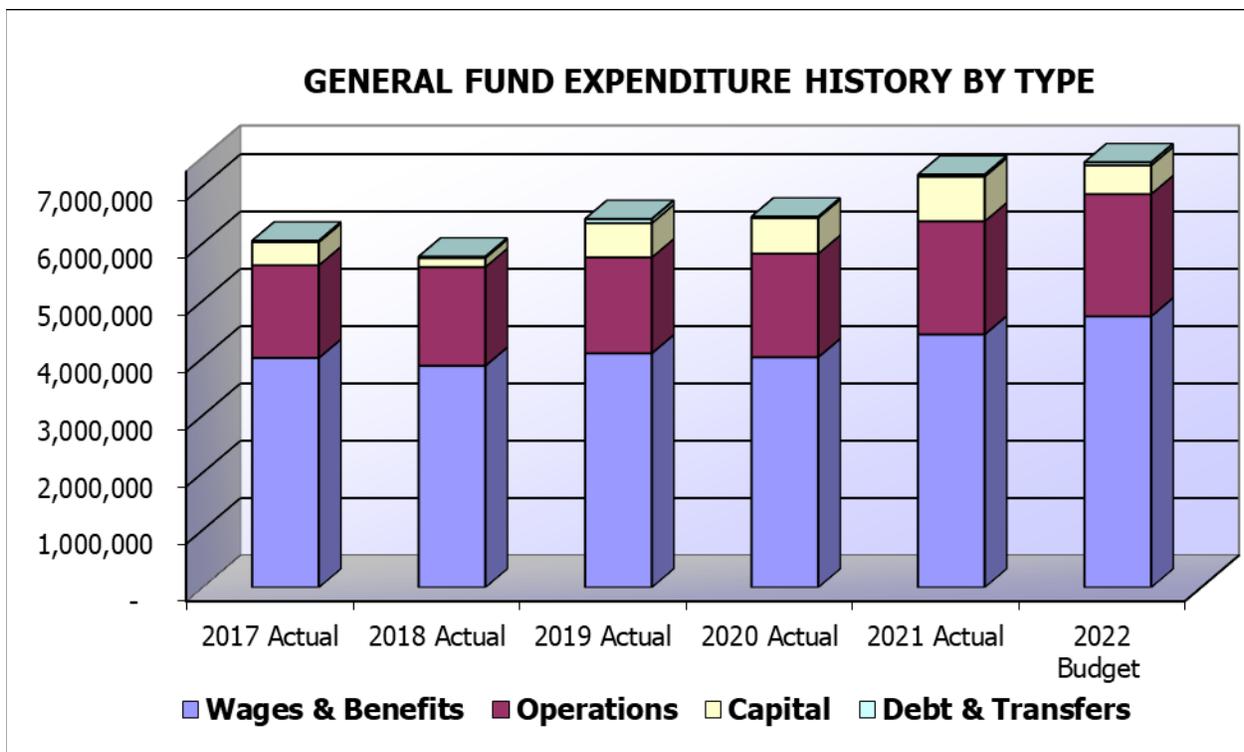
General Fund Expenditures Summary by Department

General Fund Expenditures	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2021 / 2022 Chg. %
Admin	1,375,557	1,377,281	1,558,803	1,998,737	1,790,457	2,031,441	13.46%
Police	2,763,240	2,859,093	3,300,841	3,029,693	3,287,727	3,403,670	3.53%
Fire	286,713	327,278	410,770	480,513	975,505	600,691	-38.42%
Parks & Rec	1,338,286	865,317	796,454	607,960	797,372	1,014,299	27.21%
Planning & Bldg	285,149	342,994	359,769	336,307	353,582	367,331	3.89%
Library	2,119	1,159	3,925	18,599	318	2,001	529.25%
Total	6,051,064	5,773,122	6,430,562	6,471,808	7,204,960	7,419,433	2.98%
Ending Bal.	520,045	816,545	858,523	1,171,621	1,336,473	427,642	-68.00%



General Fund Expenditures Summary by Type

General Fund Expenditures	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2021 / 2022 Chg. %
Wages & Benefits	4,007,902	3,869,152	4,087,265	4,019,042	4,416,475	4,731,446	7.13%
Operations	1,615,552	1,722,654	1,673,321	1,806,825	1,974,617	2,133,926	8.07%
Capital	403,840	157,416	596,076	622,039	779,197	500,061	-35.82%
Debt & Transfers	23,770	23,900	73,900	23,902	34,670	54,000	55.75%
Total	6,051,064	5,773,122	6,430,562	6,471,808	7,204,960	7,419,433	2.98%



TOURISM FUND

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

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

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

The following organizations received funding in 2021.

Organization	2022 Allocation
Othello Community Museum	\$ 2,000
Othello Holiday Committee	\$ 4,100
Chamber of Commerce	\$ 12,900
Old Hotel	\$ 6,400
Rodeo	\$ 9,000
All City Car Classic	\$ 3,400
Othello Fair Association	\$ 6,400
Sandhill Crane Festival	\$ 9,300
Coulee Corridor Project	\$ 2,200
Latino State Championship	\$ 3,600
Othello Rod & Gun Club	\$ 2,600
Christmas firework display	\$ 10,000
2022 Total	\$ 71,900

Tourism Fund 2022 Revenue and Expenditures

Tourism Fund 114	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	'21 vs '22 Inc./Dec.
Beginning Bal.	46,942	41,157	44,430	39,769	46,966	49,751	5.93%
Revenue	50,850	50,123	48,839	46,178	66,288	52,190	-21.27%
Expenditures	56,635	46,850	53,500	38,982	49,800	71,900	44.38%
Ending Balance	41,157	44,430	39,769	46,965	63,455	30,041	-52.66%

REAL ESTATE EXCISE TAX FUND

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

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

Real Estate Excise Tax Fund 2022 Revenue and Expenditures

Real Estate Excise Tax Fund 335	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	'21 vs '22 Inc./Dec.
Beginning Bal.	103,264	16,491	63,052	45,205	101,821	226,498	122.45%
Revenue	61,428	71,561	77,444	81,615	138,926	100,110	-27.94%
Expenditures	148,200	25,000	95,292	25,000	10,412	110,000	956.50%
Ending Balance	16,492	63,052	45,204	101,820	230,335	216,608	-5.96%

UTILITY TAX FUND

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

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

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

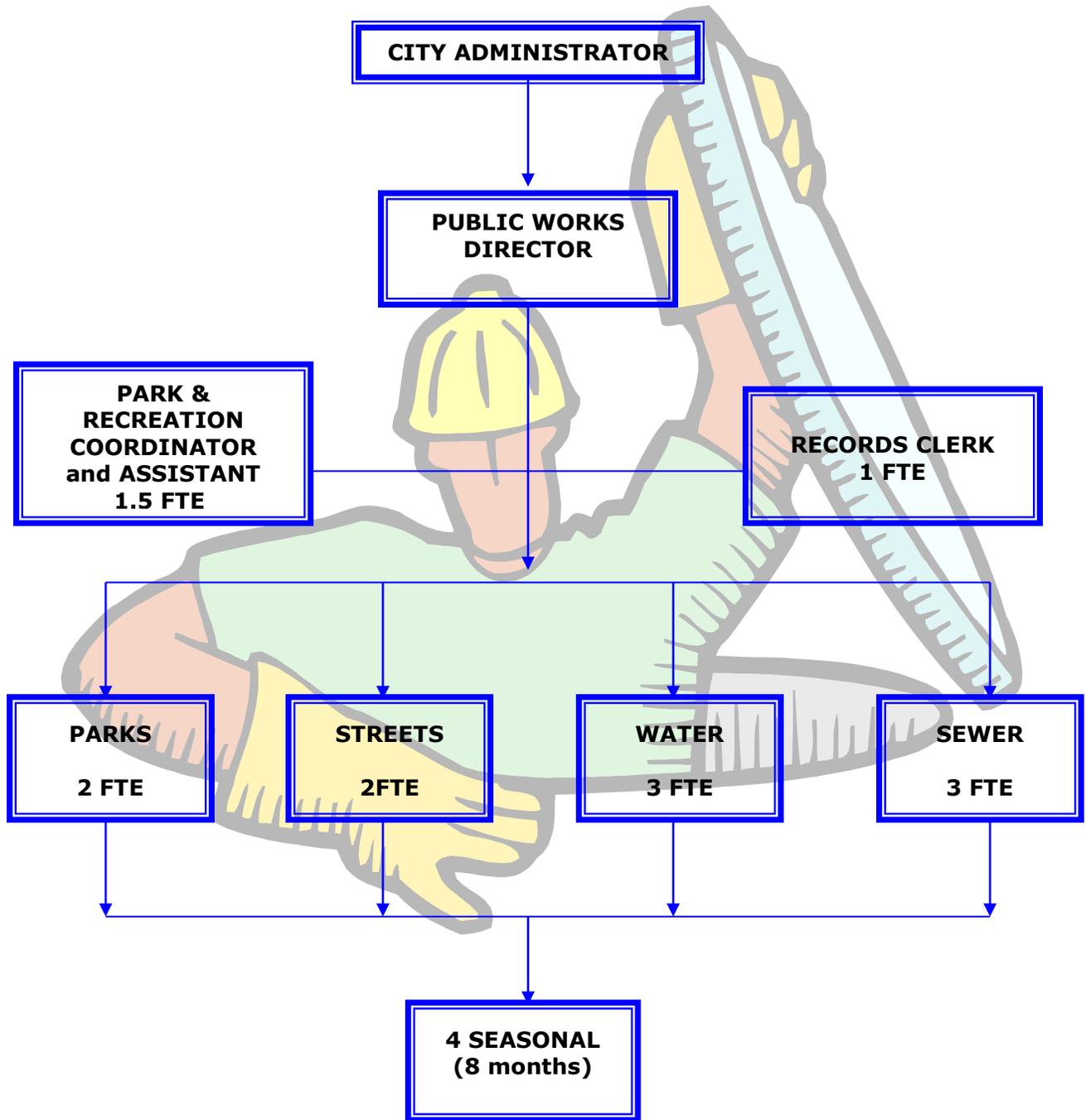
In 2017 the City Council decided to receive these revenues directly into the General Fund because they are General Fund revenues. These activities are required to be rolled into the General Fund, for financial reporting purposes, anyway.

Utility Tax Fund 2022 Revenue and Expenditures

UTILITY TAX FUND 140	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	'21 vs '22 Inc./Dec.
Beginning Bal.	111,836						0.00%
Revenue	1,758,926						0.00%
Expenditures	1,870,762						0.00%
Ending Fund Balance	0						0.00%

This
Page
Intentionally
Left
Blank

PUBLIC WORKS DEPARTMENT



Staffing remained the same from 2021 to 2022.

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,

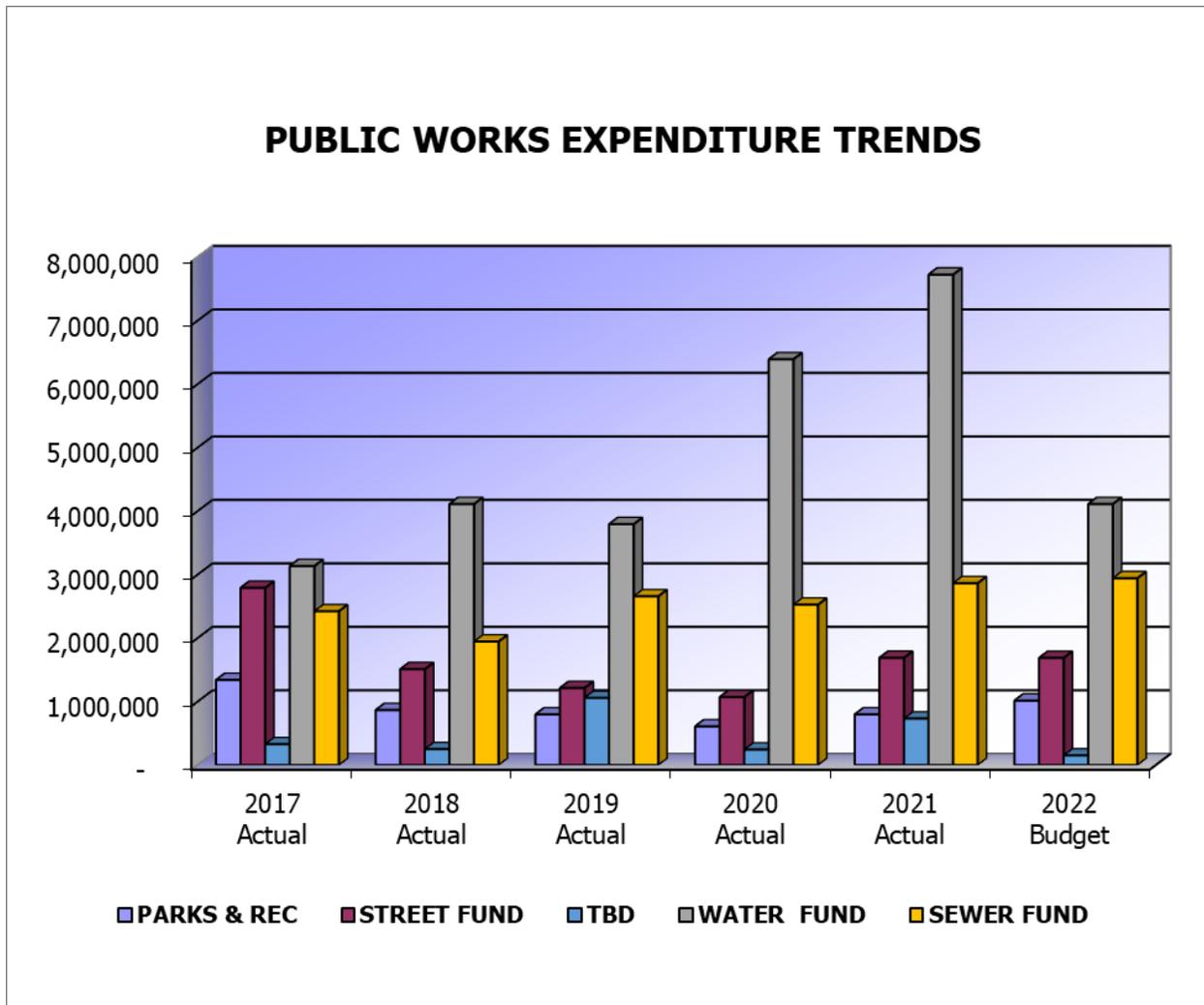


facilitating the collection and treatment of City sewage, systematically maintaining the water and sewer system, and planning for the future needs of water and sewer to a growing community.

Large projects approved for 2022 include a Safe Routes to Schools renovation project along Ash street and the corner of Scootney & 14th, continue with street overlay/crack chip seal projects. North Broadway reconstruction project. Continue with phase 2 of our Aquafer Storage and Recharge (ASR) project. Continue with water and sewer line improvements. Line approximately 5.3 miles of City sewer lines, essentially turning them from concrete pipes to PVC pipes. Further develop our new recycle center and continue with the alley approach improvements.

2021 Public Works Accomplishments

- Completed the HAWK Main St safety project.
- Systematic Street, and Water & Sewer line improvements.
- Completed a large chip seal project on various city streets.
- Continued with phase 2 of our Aquafer Storage and Recharge (ASR) project
- Completed the construction of a new 3.5-million-gallon water reservoir.
- Lined 4.7 miles of City sewer lines.
- Alley approach improvements



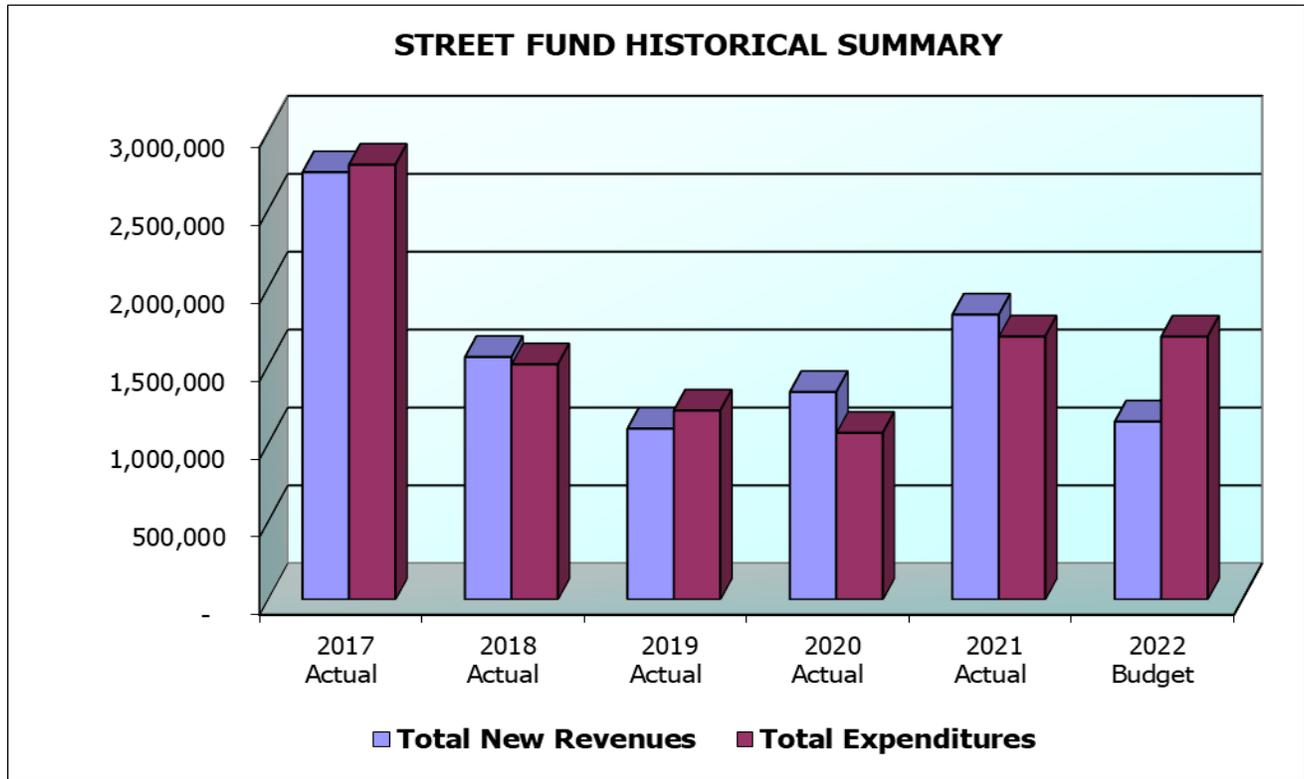
This
Page
Intentionally
Left
Blank

STREET FUND

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

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

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



STREET FUND REVENUE

Sales Tax: A sales (or use) tax is collected on every taxable event in the City of Othello. The City’s share of the 8.2% sales tax is 1.29%. 0.5% is allocated annually to the Street Fund and .2% is allocated to the Transportation Improvement Fund.

Intergovernmental Revenues:

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

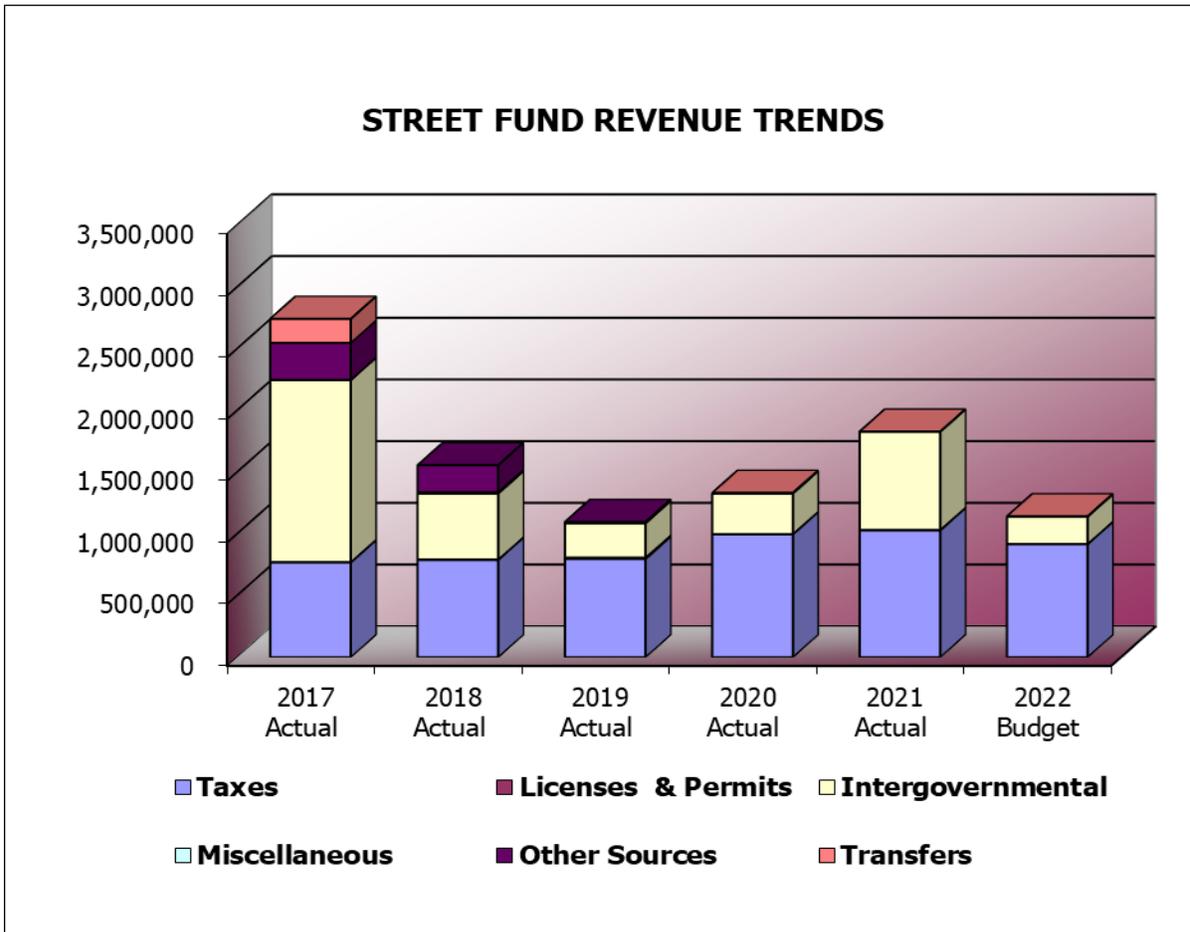
maintenance of streets and roadways within the city.

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

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

Street Fund 2022 Revenue

REVENUE	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	21 vs.'22 Inc/Dec %
Beginning Balance	709,944	661,373	708,624	592,071	854,194	756,565	-11.43%
Taxes	767,660	788,094	795,989	995,280	1,027,716	915,000	-10.97%
Licenses & Permits	3,014	3,197	11,225	2,695	3,564	3,100	-13.02%
Intergovernmental	1,474,545	534,185	277,291	327,565	794,562	219,790	-72.34%
Miscellaneous	2,415	11,556	7,990	3,373	897	2,221	147.68%
Other Sources	300,000	218,804	3,500	2,484	1,016	1,500	47.61%
Transfers	194,000			0	0	0	0.00%
Total New Revenues	2,741,634	1,555,836	1,095,996	1,331,396	1,827,755	1,141,611	-37.54%
Available Revenue	3,451,578	2,217,209	1,804,620	1,923,467	2,681,949	1,898,176	-29.22%



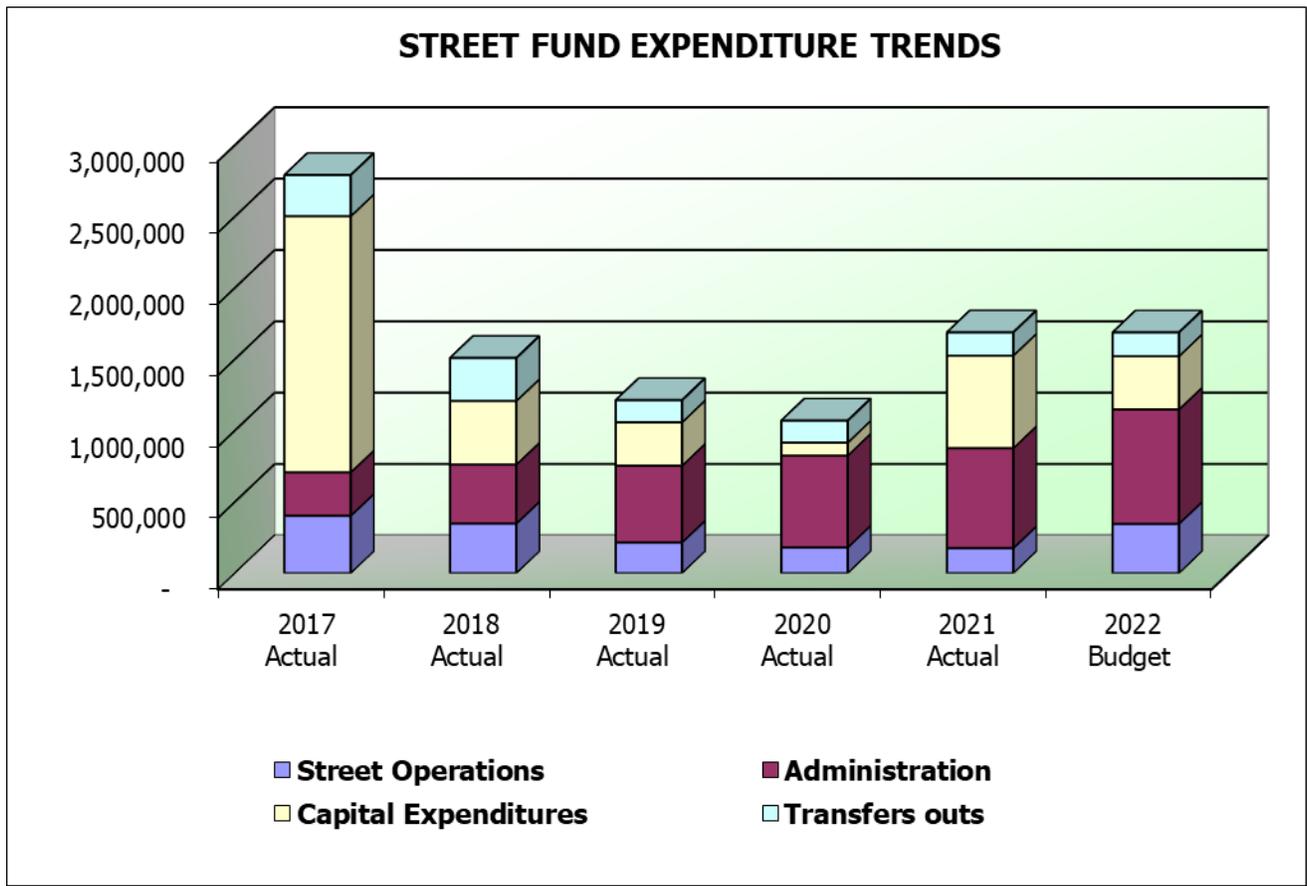
STREET FUND BUDGET CONSIDERATIONS

Capital projects budgeted for the Street Fund in 2022 include a Safe Routes to Schools renovations project along Ash street and at the intersection of

Scotney & 14th, North Broadway reconstruction project, and street overlay/crack chip seal projects.

Street Fund 2021 Expenditures

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	21 vs.'22 Inc/Dec %
Street Operations	402,362	347,974	214,972	180,316	175,418	345,800	97.13%
Administration	304,184	413,470	538,138	643,884	700,660	801,903	14.45%
Capital Expenditures	1,795,161	445,511	304,041	91,008	648,729	372,811	-42.53%
Transfers outs	288,497	301,631	155,400	154,067	162,859	166,506	2.24%
Total Expenditures	2,790,205	1,508,586	1,212,551	1,069,274	1,687,665	1,687,020	-0.04%
Ending Balance	661,373	708,623	592,069	854,193	994,285	211,156	-78.76%



TRANSPORTATION BENEFIT DISTRICT

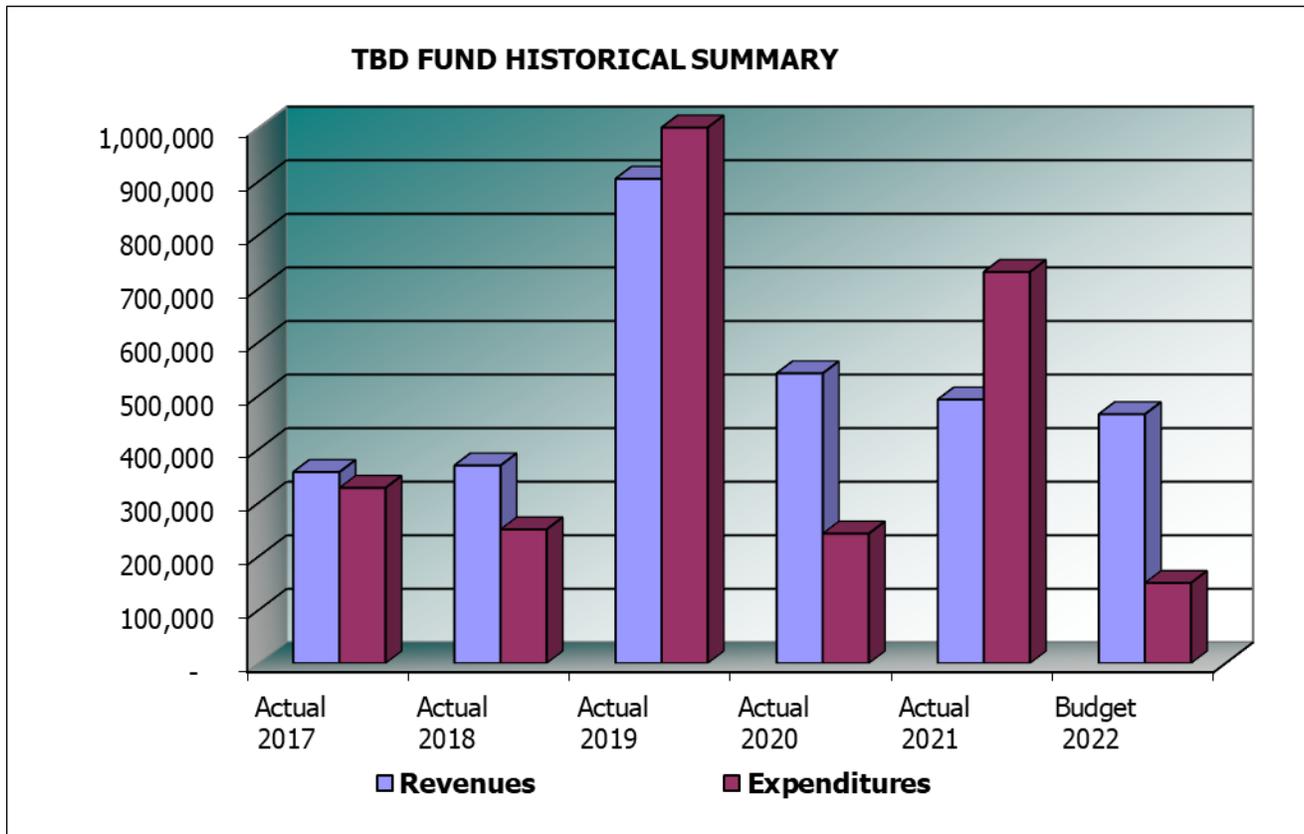
The City established a Transportation Benefit District (TBD) in August of 2012. The district was created for the purpose of acquiring, constructing, improving, providing, and funding transportation improvements within the District. The district boundaries are the same as the City of Othello boundaries.

The Governing Board of the TBD had two funding options:

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

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

In 2016 the funding for this District went out to vote. The voters passed a 0.2% sales tax increase to fund the District. The TBD was incorporated into the regular City budget in 2017. All revenues and expenses of this fund are tracked separately in Fund 195. In 2021 we spent \$580,451 from this fund on city streets. Most of this was used for a large chip seal project on various city streets. We will let this fund build for 2022 and budget another large chip seal project in 2023. We also set \$150,000 aside this year to assist with the Main street bond payment.



WATER FUND

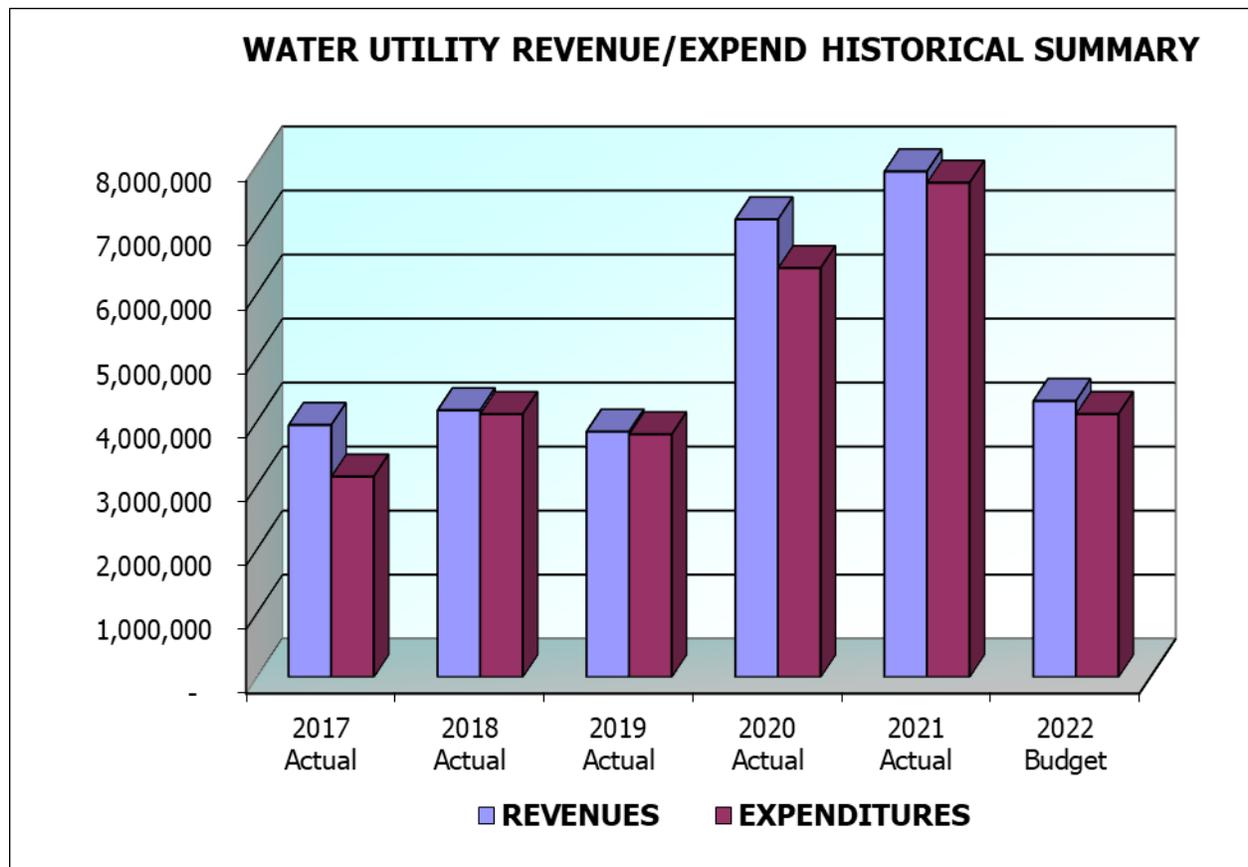
The Water Fund is an enterprise fund and accounts for its operations similar to private business in that the cost of operations, maintenance, debt and depreciation, is covered by fees charged to water users. The Water Fund provides for the planning and maintenance of water lines, wells, and reservoirs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

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

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



Reservoir #4



Water Fund Revenue Sources

Charges for Services: Water Fund revenue is made up primarily of water sales. In 2019 City Council approved a 3-year water rate increase to residential/commercial users 2.25% and commercial users 2.25% per year, from 2020 through 2022. The increase was needed to complete the required water improvements as stated in the Capital Facility Plan. That plan includes rehabilitating existing wells, finding future water sources, implementing a water tower maintenance program, and regular water line improvements to meet future growth expectations. Capital Facility Fees and Water Hook-up fees are collected for new water hook-ups. This fee

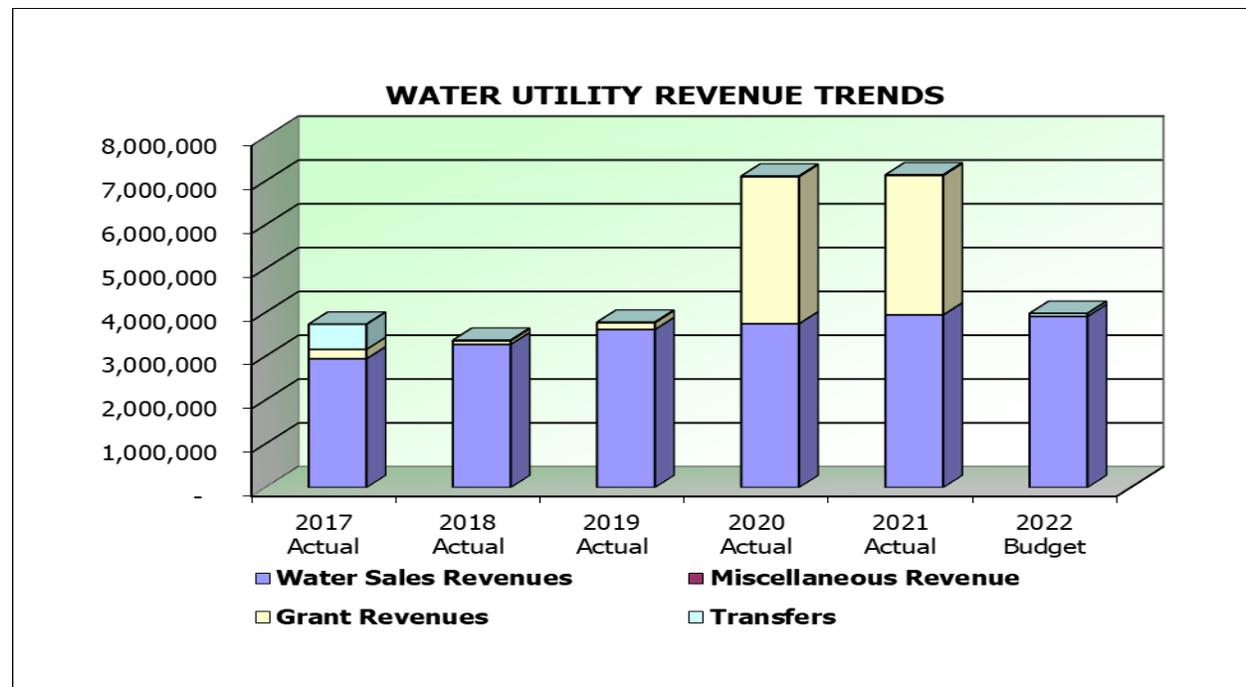
is transferred into Water Reserves for future water expansion.

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

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

Water Fund 2022 Revenue

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	21 vs. '22 Inc/Dec %
Beginning Balance	209,466	806,229	60,572	42,608	761,964	338,687	-55.55%
Water Sales Revenues	2,939,349	3,267,685	3,606,107	3,740,486	3,941,713	3,906,000	-0.91%
Grant Revenues	214,008	80,106	152,019	3,354,458	3,179,266	-	-100.00%
Miscellaneous Revenue	1,729	1,644	2,814	489	2,107	400	-81.02%
Transfers	573,770	13,900	13,900	13,902	14,670	69,000	370.35%
New Revenue	3,728,855	3,363,335	3,774,841	7,109,335	7,137,755	3,975,400	-44.30%
Total Available	3,938,321	4,169,564	3,835,413	7,151,942	7,899,719	4,314,087	-45.39%



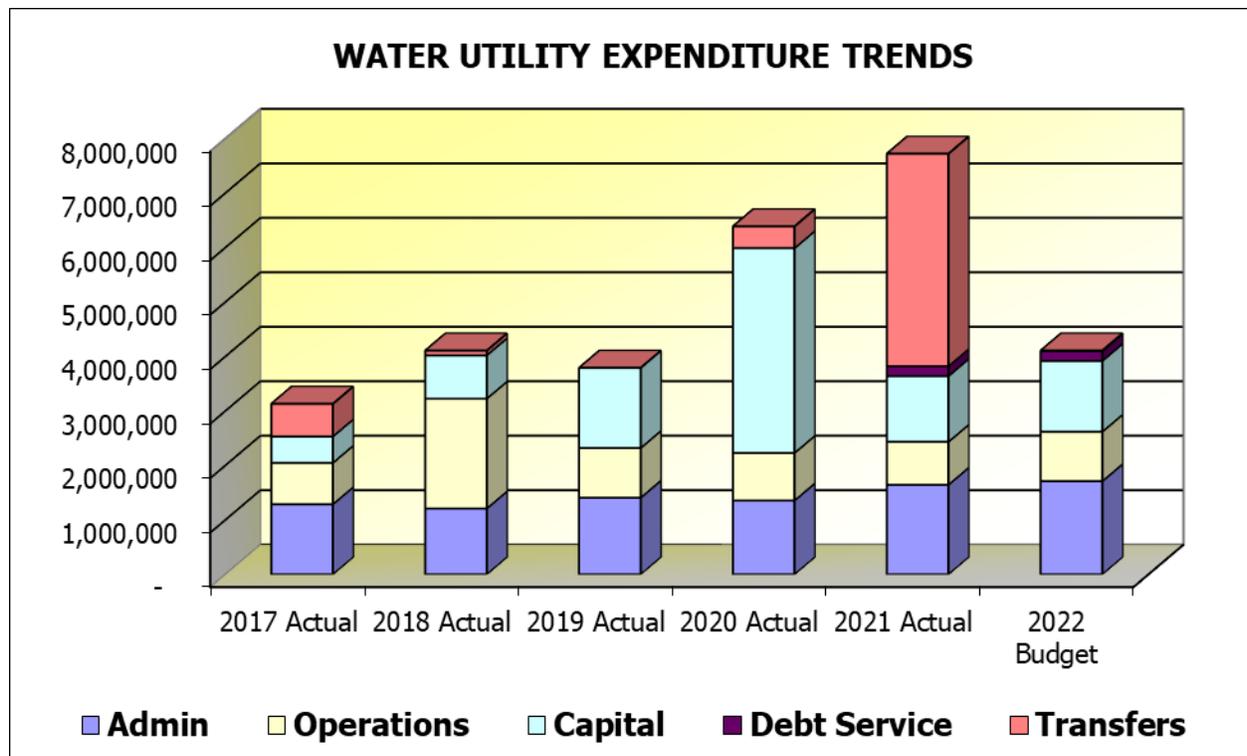
Water Fund Budget Considerations

We just completed construction of a new 3.5-million-gallon water reservoir and the construction of Well #10 and its pump station. We finished re-drilling Well #3, in 2019. This well was crooked which added more wear and tear to the equipment and reduced water production.

Our last Well, #9, was completed in 2016. We are also on phase 2 of our Aquafer Storage and Recharge (ASR) project. This is entirely funded with grants from the department of Ecology. With this study we hope to solve water shortage problems well into the next 70 or 100 years.

Water Fund 2022 Expenditures

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	21 vs. '22 Inc/Dec %
Admin	1,287,676	1,210,375	1,408,686	1,356,744	1,645,335	1,711,335	4.01%
Operations	761,497	2,016,433	912,762	872,860	788,563	908,000	15.15%
Capital	482,921	795,685	1,471,357	3,760,365	1,207,051	1,300,311	7.73%
Debt Service	-	-	-	-	181,934	180,374	-0.86%
Transfers	600,000	86,500	-	400,000	3,900,000	10,000	-99.74%
Total Expenditures	3,132,094	4,108,993	3,792,805	6,389,969	7,722,883	4,110,020	-46.78%
Ending Balance	806,227	60,571	42,608	761,973	176,836	204,067	15.40%



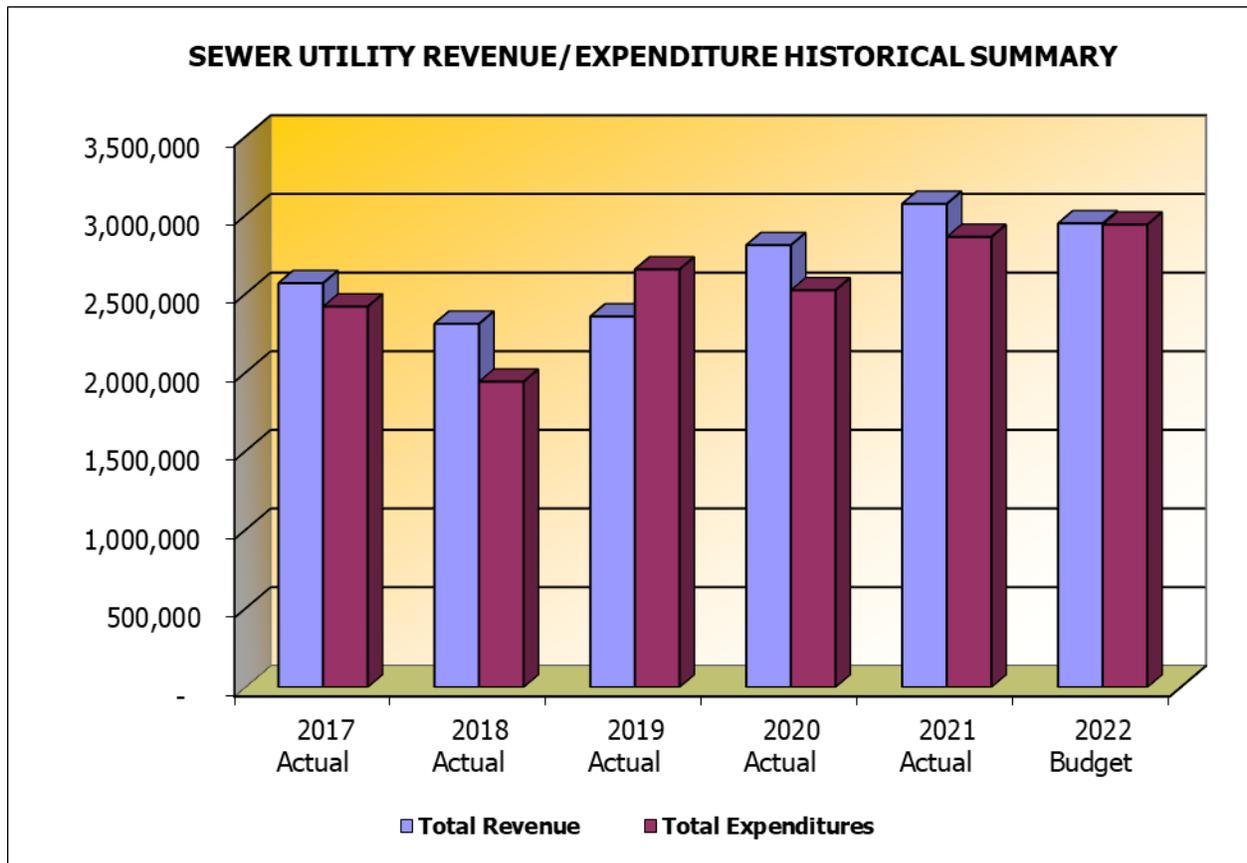
This
Page
Intentionally
Left
Blank

SEWER FUND

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



The Sewer Division is under the direction of the City Administrator and has three maintenance workers as well as administrative support. Sewage is treated to a higher water quality than the natural flow water of Owl Creek water into which it is discharged. Many of the City operated sewer lines are concrete pipe with infiltration into the system increasing each year. Upgrading of the sewer system will help eliminate this infiltration. The City services about 2,260 sewer accounts.



SEWER FUND REVENUE SOURCES

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

As part of the Sewer Comprehensive Plan, a sewer rate analysis was completed in 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.

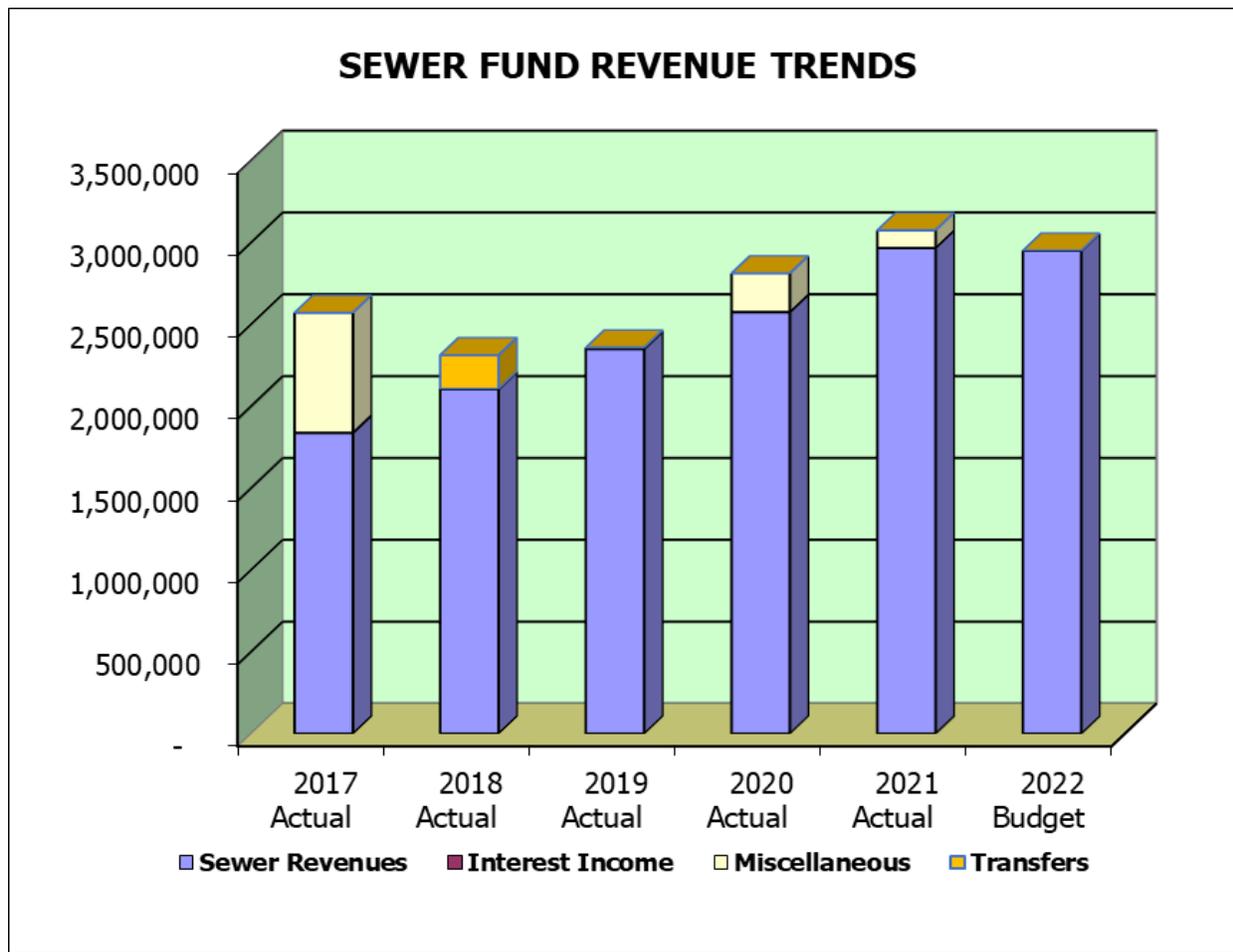
Miscellaneous Revenues: These revenues are typically interest earned on investments.

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

Sewer Fund 2022 Revenue

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	'21 vs. '22 Inc/Dec %
Beginning Balance	77,088	226,257	594,560	397,677	684,409	90,340	-86.80%
Sewer Revenues	1,836,169	2,104,541	2,348,858	2,574,317	2,966,215	2,948,850	-0.59%
Interest Income	1,714	1,920	8,733	1,810	775	1,000	29.03%
Miscellaneous	731,974	194	-	235,099	107,001	-	-100.00%
Transfers	-	204,819	-	-	-	-	0.00%
Total Revenue	2,569,857	2,311,474	2,357,591	2,811,226	3,073,991	2,949,850	-4.04%
Available Revenue	2,646,945	2,537,731	2,952,152	3,208,903	3,758,400	3,040,190	-19.11%

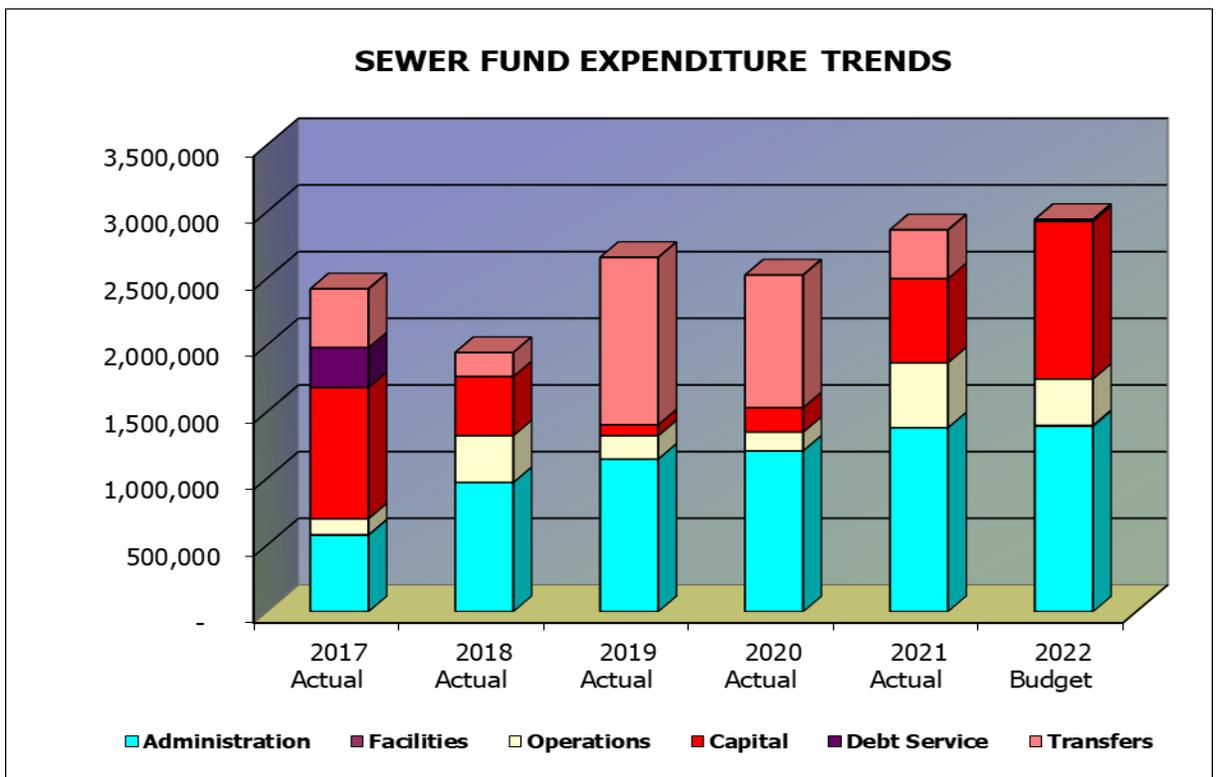


SEWER FUND BUDGET CONSIDERATIONS

At the end of the year, excess revenues are transferred into the Sewer Reserve fund, to help pay for new, and updating existing, sewer infrastructure. Past estimates have put the cost of a new sewer treatment plant at about \$24,000,000. To curb the need for a new facility, the city is lining older sewer lines, essentially turning them from concrete pipes to PVC pipes. This project will reduce the amount of infiltration of ground water into our sewer system and will have a great effect on our ability to meet the Department of Ecology guidelines for sewer treatment. In 2020 the City TV'd and cleaned 29.1 miles of the City's sewer lines. In 2021 we lined 4.7 miles and in 2022 we plan to line 5.3 miles of City sewer lines.

Sewer Fund 2022 Expenditures

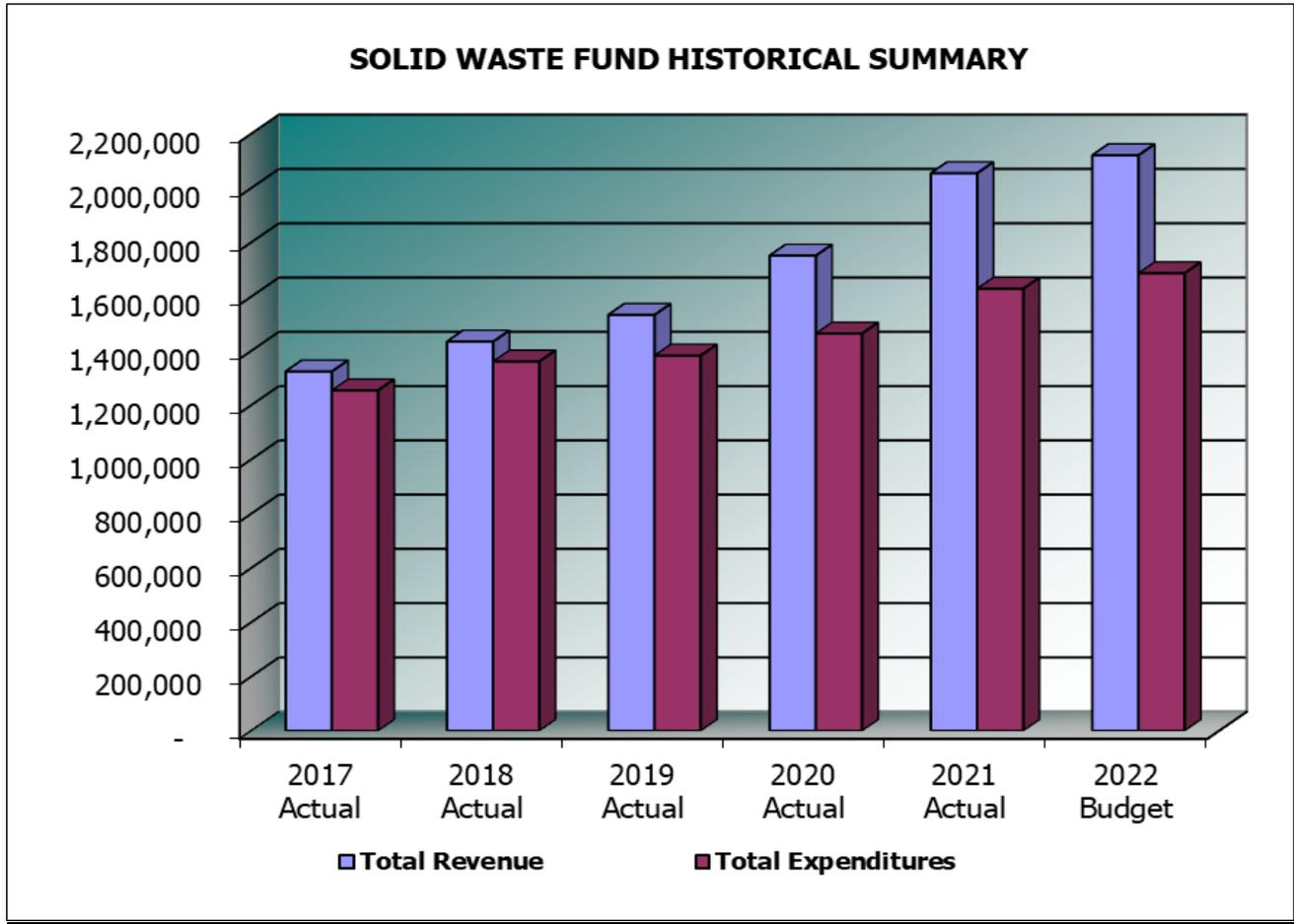
EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	'21 vs. '22 Inc/Dec %
Administration	573,184	968,641	1,144,330	1,205,134	1,379,348	1,390,984	0.84%
Facilities	3,682	132	48	-	57	6,000	10426.32%
Operations	119,738	351,308	175,718	141,556	487,033	347,300	-28.69%
Capital	984,084	443,091	81,525	182,804	631,976	1,182,385	87.09%
Debt Service	300,000	-	-	-	-	-	0.00%
Transfers	440,000	180,000	1,255,000	995,000	365,000	15,000	-95.89%
Total Expenditures	2,420,688	1,943,172	2,656,622	2,524,494	2,863,414	2,941,669	2.73%
Ending Balance	226,257	594,559	295,530	684,409	894,986	98,522	-88.99%
Total	2,646,945	2,537,731	2,952,152	3,208,903	3,758,400	3,040,190	-19.11%



This
Page
Intentionally
Left
Blank

SOLID WASTE FUND

The Solid Waste Fund is an enterprise fund, accounting for operations much in the same way as a private business. The objective of an enterprise fund is to be self-supporting; this is accomplished by charging user fees. There are currently 2,261 solid waste accounts. The City has entered into a contract with Consolidated Disposal Services Inc. (CDSI), of Ephrata, WA, for collection and disposal services. CDSI’s fees are based on container size and number of pick-ups. Adams County charges the City for tonnage hauled to the transfer station. These are by far the two largest expenses in the Solid Waste Fund.



SOLID WASTE FUND REVENUE

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

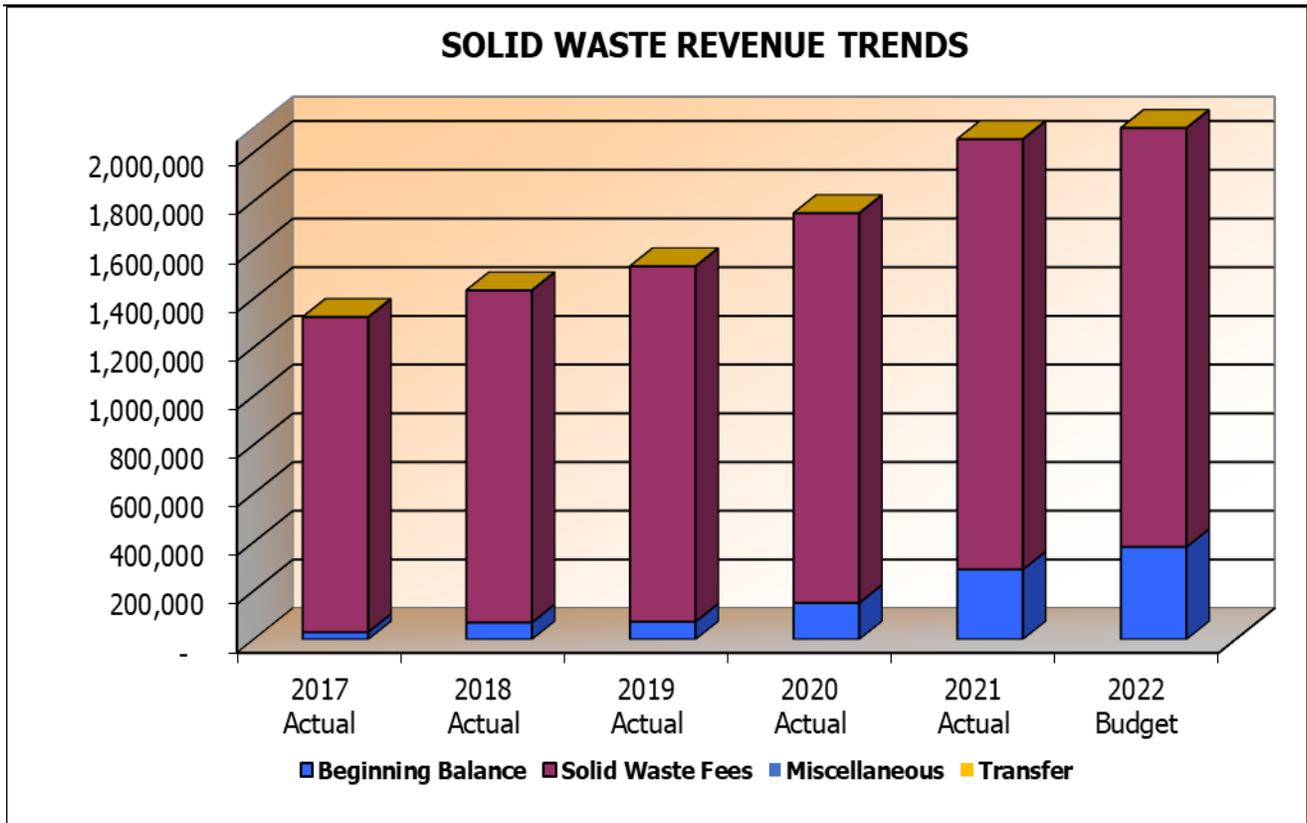
In 2004, it was determined that the Solid Waste Fund could no longer support rate increases from CDSI and Adams County for Landfill fees. Total costs were examined and the first rate increase in 10 years was adopted in September 2004. The increase was a three-year 6% per year rate increase approved and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

remained at that level until 2014, when costs were reexamined. It was determined that an annual 5% increase was sufficient. That rate structure remained through 2020. Starting in 2021 it was determined that a lower annual rate increase of 1% was sufficient to maintain the utility. This rate will remain through 2023.

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

Solid Waste Fund 2022 Revenue

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	'21 vs. '22 Inc/Dec %
Beginning Balance	30,703	69,863	73,283	150,177	287,174	379,957	32.31%
Solid Waste Fees	1,293,079	1,363,472	1,458,875	1,600,062	1,767,001	1,740,473	-1.50%
Miscellaneous	211	507	349	527	315	400	26.98%
Transfer	-	-	-	-	-	-	#DIV/0!
Total Revenue	1,293,290	1,363,979	1,459,224	1,600,589	1,767,316	1,740,873	-1.50%
AVAILABLE REVENUE	1,323,993	1,433,842	1,532,507	1,750,766	2,054,490	2,120,830	3.23%



SOLID WASTE FUND BUDGET CONSIDERATIONS

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

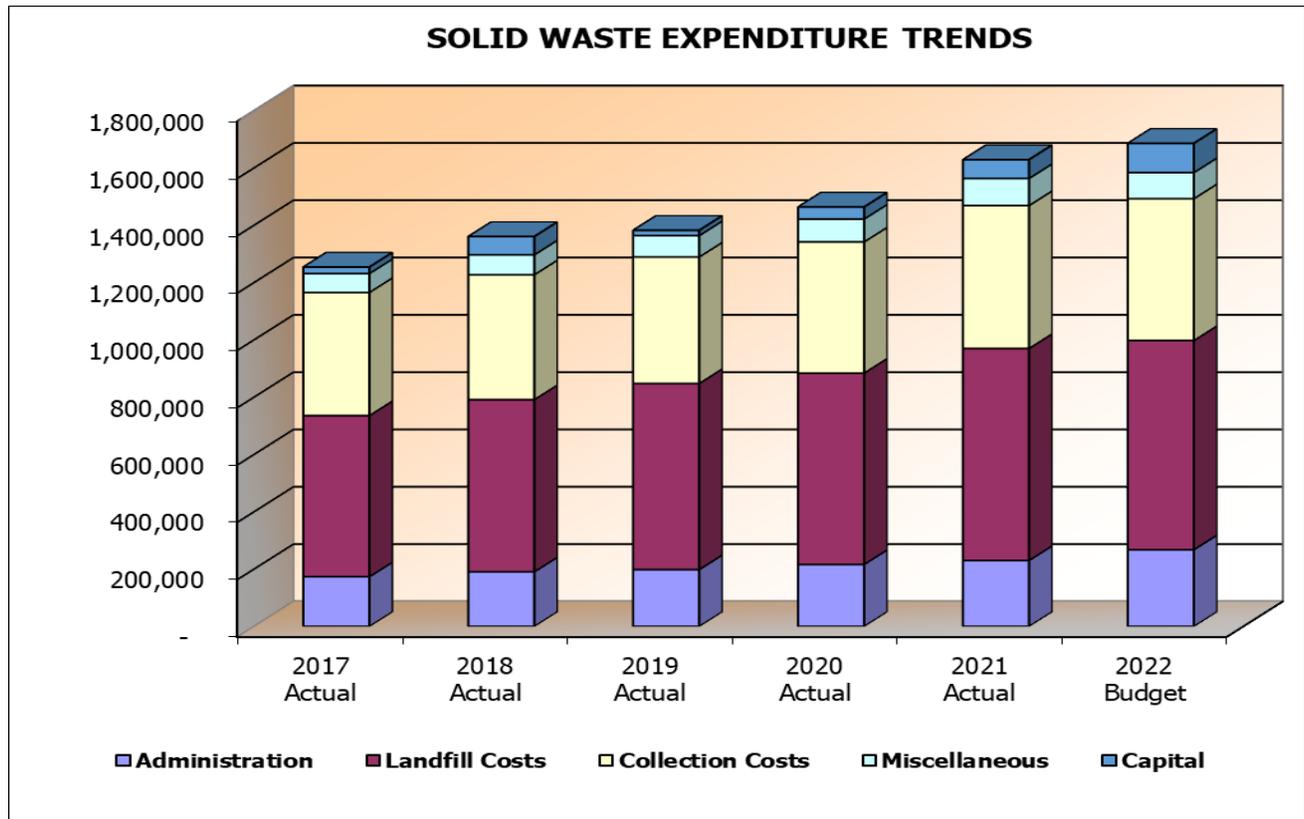
corner of N Broadway and E Fir St. The City will complete this recycle center in 2022.

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

In 2022 the Solid Waste Fund will also provide \$55,000 for upgrades to the City alley approaches. Alley approaches have been deteriorating due to the weight of garbage trucks.

Solid Waste Fund 2022 Expenditures

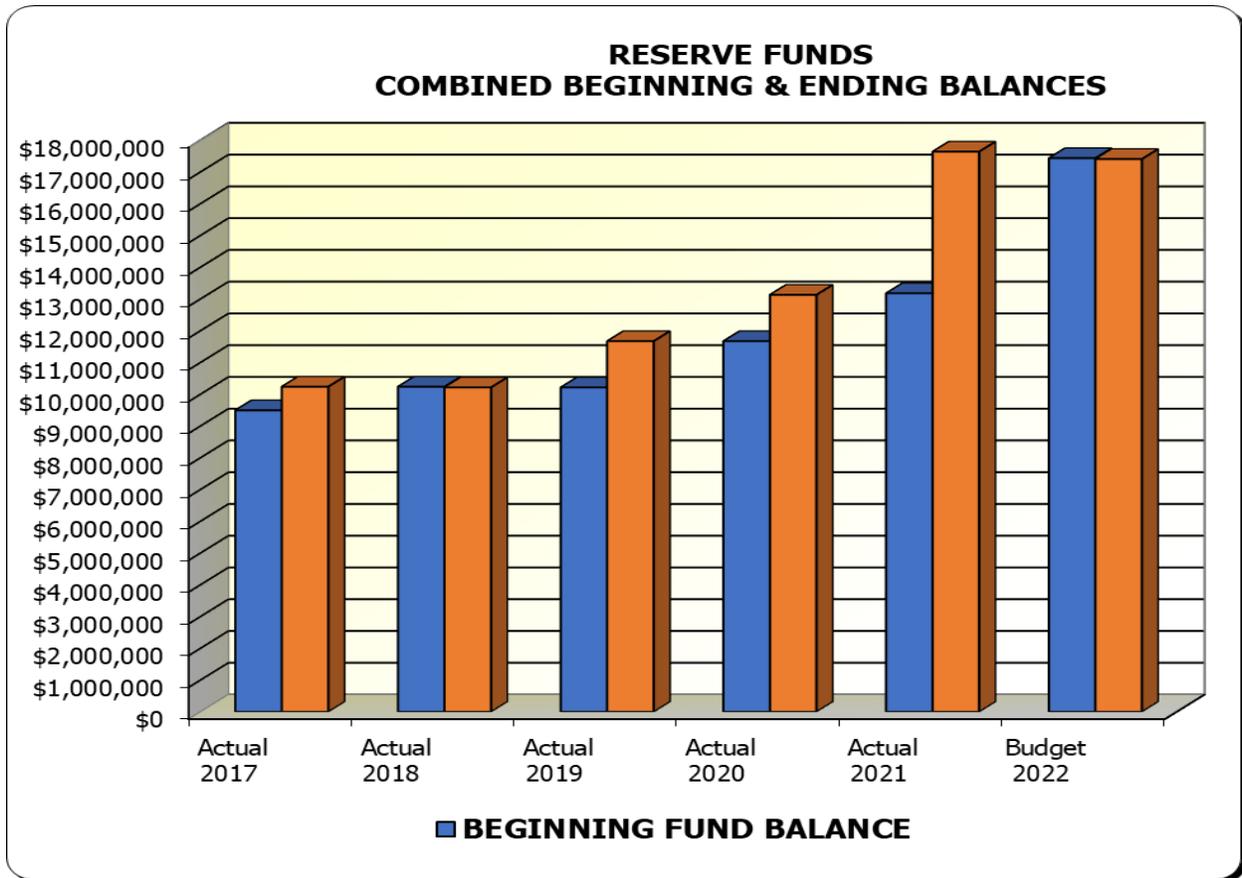
EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	'21 vs. '22 Inc/Dec %
Administration	173,416	190,573	198,413	216,284	230,131	267,840	16.39%
Landfill Costs	562,399	600,900	649,469	667,828	739,876	730,000	-1.33%
Collection Costs	429,744	435,802	441,526	457,795	498,697	495,000	-0.74%
Miscellaneous	65,947	69,537	74,403	79,756	94,535	91,000	-3.74%
Capital	22,624	63,747	18,520	41,929	65,567	102,114	55.74%
Total Expenditures	1,254,130	1,360,559	1,382,331	1,463,592	1,628,805	1,685,954	3.51%
ENDING FUND BAL.	69,863	73,283	150,176	287,174	425,685	434,876	2.16%



This
Page
Intentionally
Left
Blank

RESERVE FUNDS

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



Park & Recreation Reserve Fund 103

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

Cumulative Reserve for Real Property 104

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

LEOFF I Reserve Fund 105

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

Cumulative Reserves - Fire Equipment 106

Fund 106 is used to accumulate reserves to purchase fire department equipment. In 2021 we placed \$440,974 down on a new firetruck purchase. We will pay the final \$146,991 in 2022 upon delivery.

Cumulative Reserves–Water 107

Fund 107 is used to accumulate capital facility charges for use on future water improvements. Excess funds from the Water Utility Fund are transferred to this fund for other water capital improvements as needed. In 2022 we included \$55,000 to help fund water line replacements. Council has set a minimum balance of \$200,000 (RES. 2001-33).

Cumulative Reserves-Sewer 108

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

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

Cumulative Reserves - Solid Waste 109

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

Cumulative Reserves Streets 110

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

Restricted Donations Fund 111

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

Crime Prevention Fund 112

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

Investigations Fund 113

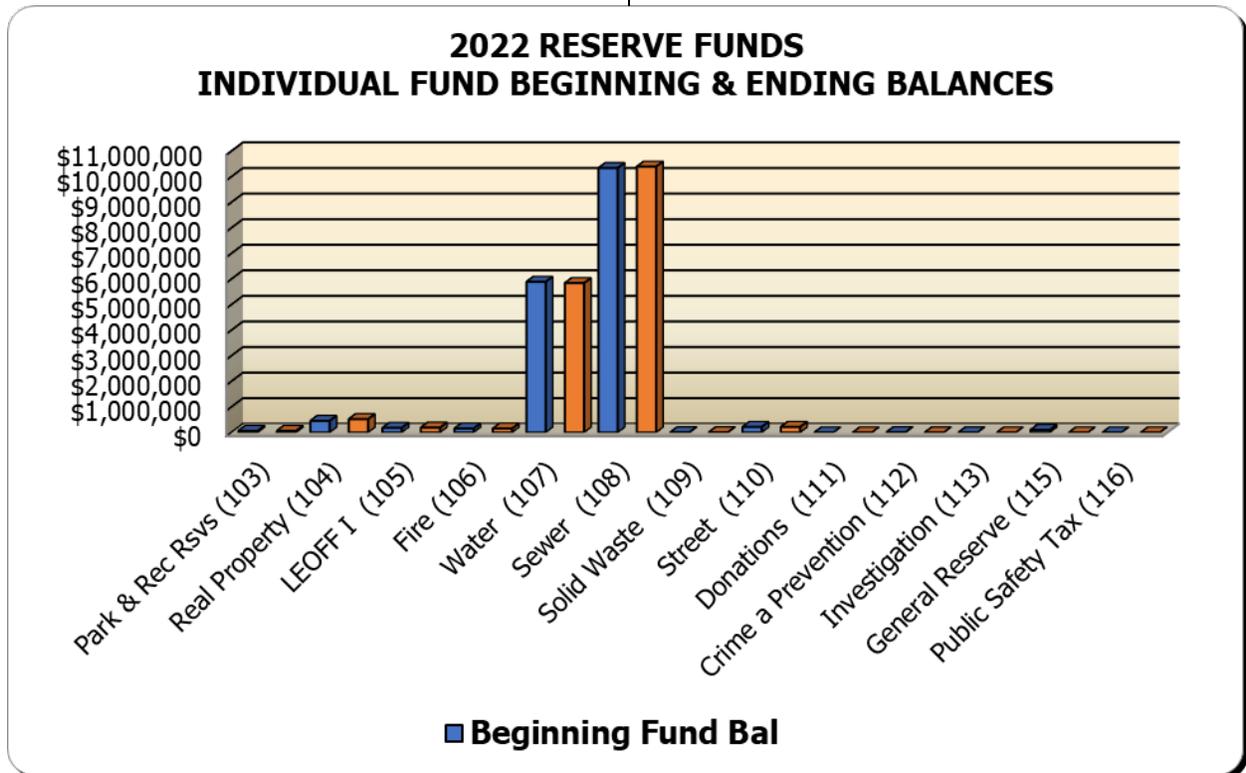
Fund 113 was established for the expansion and improvement of narcotics related law enforcement services.

Investigations Fund 115

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

Public Safety Fund 116

In 2019, Adams County passed a Public Safety sales tax of .3%. This money is divided up among the communities, in Adams County, on a per capita basis. This money is restricted for public safety purposes. Fund 116 was created to collect this money and budget its expenditures separate from any other city funds. We used this money to hire an extra police officer and to purchase law enforcement equipment.



2021 RESERVE FUNDS

Fund Description	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022
Park & Rec Rsvs (103)						
Beg Fund Balance	201,259	273,748	220,101	227,794	37,853	63,507
Revenues	101,489	2,988	53,713	318,583	66,148	40,505
Expenditures	29,000	56,636	46,020	508,524	63,507	40,500
Ending Fund Bal	273,748	220,100	227,794	37,853	40,494	63,512
Real Property (104)						
Beg Fund Balance	408,175	416,539	348,995	289,308	385,476	456,523
Revenues	8,364	39,623	20,880	99,643	83,951	67,500
Expenditures	0	107,167	80,566	3,475	4,000	0
Ending Fund Bal	416,539	348,995	289,309	385,476	465,427	524,023
LEOFF I (105)						
Beg Fund Balance	125,992	136,745	148,100	159,723	170,512	180,826
Revenues	10,753	11,356	11,622	10,790	10,261	10,600
Expenditures	0	0	0	0	0	0
Ending Fund Bal	136,745	148,101	159,722	170,513	180,773	191,426
Fire (106)						
Beg Fund Balance	190,689	293,189	294,110	371,927	474,134	155,161
Revenues	102,500	921	77,818	102,207	122,247	400
Expenditures	0	0	0	0	0	0
Ending Fund Bal	293,189	294,110	371,928	474,134	596,381	155,561
Water (107)						
Beg Fund Balance	1,485,087	1,539,038	1,479,713	1,478,774	1,886,857	5,891,857
Revenues	613,951	97,686	17,178	411,335	3,894,475	5,000
Expenditures	560,000	157,011	18,117	3,252	0	55,000
Ending Fund Bal	1,539,038	1,479,713	1,478,774	1,886,857	5,781,332	5,841,857
Sewer (108)						
Beg Fund Balance	6,847,074	7,346,872	7,484,090	8,856,504	9,937,826	10,339,555
Revenues	499,798	294,188	1,387,226	1,084,500	393,257	55,000
Expenditures	0	156,970	14,812	3,177	0	0
Ending Fund Bal	7,346,872	7,484,090	8,856,504	9,937,827	10,331,083	10,394,555
Solid Waste (109)						
Beg Fund Balance	9,553	9,645	9,819	10,031	10,111	10,137
Revenues	92	174	212	80	22	50
Expenditures	0	0	0	0	0	0
Ending Fund Bal	9,645	9,819	10,031	10,111	10,133	10,187

Street (110)						
Beg Fund Balance	205,805	207,689	211,234	215,544	217,238	217,880
Revenues	1,884	3,545	4,311	1,693	485	600
Expenditures	0	0	0	0	0	0
Ending Fund Bal	207,689	211,234	215,544	217,237	217,723	218,480

Donations (111)						
Beg Fund Balance	6,028	1,922	4,820	2,642	2,298	1,298
Revenues	2,314	4,698	7,186	3,227	460	1,000
Expenditures	6,420	1,800	9,365	3,571	1,753	2,000
Ending Fund Bal	1,922	4,820	2,642	2,298	1,005	298

Crime Prevention (112)						
Beg Fund Balance	8,973	8,225	5,475	3,499	1,147	11,547
Revenues	7,719	4,502	6,125	4,250	18,775	21,500
Expenditures	8,467	7,252	8,101	6,603	8,932	29,700
Ending Fund Bal	8,225	5,475	3,499	1,147	10,990	3,347

Investigation (113)						
Beg Fund Balance	2,754	2,627	6,299	5,182	4,864	2,963
Revenues	57	3,752	2,245	1,282	0	2,100
Expenditures	183	80	3,362	1,601	2,681	5,000
Ending Fund Bal	2,628	6,299	5,182	4,863	2,183	63

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

Public Safety Tax (116)						
Beg Fund Balance	0	0	0			
Revenues	0	0	0			
Expenditures	0	0	0			
Ending Fund Bal	0	0	0			

Total Reserves						
Beg Fund Balance	9,491,389	10,236,239	10,212,754	11,670,928	13,178,317	17,431,254
Revenues	1,348,921	463,433	1,638,515	2,037,590	4,590,081	204,255
Expenditures	604,070	486,916	180,341	530,202	80,873	132,200
Ending Fund Bal	10,236,240	10,212,756	11,670,928	13,128,316	17,637,525	17,403,309

DEBT SERVICE FUNDS

Othello takes a conservative approach to debt. The City's debt limit is \$15,858,969 with a public vote and 9,515,382 for a Councilmanic (non-voted) issue. We currently hold \$2,878,406 in general obligation and Public Work Trust Fund (PWTF) loans (including principal and interest). This leaves available debt capacity of \$12,980,564 with a public vote or \$6,636,976 for a Councilmanic issue. PWTF loans, related to a utility, are not included in the calculation of debt limitations.

The City currently has four long term debts it makes payments on. The City recently paid off three debts; one debt in 2014, 2015, & 2016. Two debts are held for the Broadway and Main street reconstruction projects will be held until 2026 and 2031 respectively. The third and fourth are new revenue debt held for a new 3.5 million gallon standpipe reservoir and the reconstruction of Well #3, both in the Water Fund. These water debts will retire in 2039 and 2061 respectively.

Public Works Trust Fund 220

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

3.5 Million Gallon Standpipe Reservoir, Water Fund 401

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

Well #3 Reconstruction, Water Fund 401

The city completed the reconstruction of Well #3 in 2020. This project was paid for using a 40-year

1.5% interest loan through the U.S Department of Agriculture, Rural Development program. We took advantage of this low interest loan to free up water funds for other city water projects. This loan will be retired in 2061.

Public Works Trust Fund 401-Well #7

In 1996 Othello borrowed \$2,480,819 at 3% interest for a Well #7 venture, a three-million-gallon standpipe and north/south transmission line project. This is a 20-year open loan for the Water Fund and will be paid out of Water Utility operating funds. This loan appears on the books of the Water Utility Fund and therefore does not show up below as a debt service fund. This loan was paid off at the end of 2016.

GO Refunding Bond Fund 231

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

Public Works Trust Fund 223

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



CITY OF OTHELLO 2022 BUDGET					
FUND DESCRIPTION	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022
PWTF BROADWAY (220) (Retires in 2026)					
Beg. Balance	0	0	0	0	0
Revenue-2006 PWTF	30,525	30,379	30,233	30,087	29,941
Expenditures-2006	30,525	30,379	30,233	30,087	29,941
Ending Balance	0	0	0	0	0
G.O. BONDS MAIN ST PROJECT (225) (Retires in 2031)					
Beg. Balance	0	0	0	0	0
Revenue	271,106	275,021	273,834	272,802	276,565
Expenditures	271,106	275,021	273,834	272,802	276,565
Ending Balance	0	0	0	0	0
3.5 Million Gallon Standpipe Reservoir (401) (Retires in 2039)					
Beg. Balance				0	0
Revenue				133,644	132,084
Expenditures				133,644	132,084
Ending Balance	0	0	0	0	0
Well #3 Reconstruction Loan (401) (Retires in 2061)					
Beg. Balance				0	0
Revenue				48,290	48,290
Expenditures				48,290	48,290
Ending Balance	0	0	0	0	0

TOTAL DEBT SERVICE					
Beg. Balance	0	0	0	0	0
Revenue	301,631	305,400	304,067	484,823	486,880
Expenditures	301,631	305,400	304,067	484,823	486,880
Ending Balance	0	0	0	0	0

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

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

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

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

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

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

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

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

Well #3 Reconstruction Loan (Fund 401)				Balance
Payment	Interest	Principal		
			\$	1,448,400.00
2/25/2021	\$ 10,952.28	\$ 13,192.72	\$	1,435,207.28
8/25/2021	\$ 10,675.58	\$ 13,469.42	\$	1,421,737.87
2/25/2022	\$ 10,750.68	\$ 13,394.32	\$	1,408,343.54
8/25/2022	\$ 10,475.76	\$ 13,669.24	\$	1,394,674.30
2/25/2023	\$ 10,546.03	\$ 13,598.97	\$	1,381,053.33
8/25/2023	\$ 10,272.93	\$ 13,872.07	\$	1,367,203.26
2/25/2024	\$ 10,338.30	\$ 13,806.70	\$	1,353,396.57
8/25/2024	\$ 10,122.66	\$ 14,022.34	\$	1,339,374.23
2/25/2025	\$ 10,127.87	\$ 14,017.13	\$	1,325,357.10
8/25/2025	\$ 9,858.48	\$ 14,286.52	\$	1,311,070.58
2/25/2026	\$ 9,913.85	\$ 14,231.15	\$	1,296,839.43
8/25/2026	\$ 9,646.35	\$ 14,498.65	\$	1,282,340.79
2/25/2027	\$ 9,696.60	\$ 14,448.40	\$	1,267,892.39
8/25/2027	\$ 9,431.04	\$ 14,713.96	\$	1,253,178.42
2/25/2028	\$ 9,476.09	\$ 14,668.91	\$	1,238,509.51
8/25/2028	\$ 9,263.37	\$ 14,881.63	\$	1,223,627.89
2/25/2029	\$ 9,252.64	\$ 14,892.36	\$	1,208,735.52
8/25/2029	\$ 8,991.01	\$ 15,153.99	\$	1,193,581.53
2/25/2030	\$ 9,025.44	\$ 15,119.56	\$	1,178,461.97
8/25/2030	\$ 8,765.82	\$ 15,379.18	\$	1,163,082.79
2/25/2031	\$ 8,794.82	\$ 15,350.18	\$	1,147,732.61
8/25/2031	\$ 8,537.24	\$ 15,607.76	\$	1,132,124.85
2/25/2032	\$ 8,560.72	\$ 15,584.28	\$	1,116,540.57
8/25/2032	\$ 8,351.11	\$ 15,793.89	\$	1,100,746.69
2/25/2033	\$ 8,323.45	\$ 15,821.55	\$	1,084,925.14
8/25/2033	\$ 8,070.06	\$ 16,074.94	\$	1,068,850.20
2/25/2034	\$ 8,082.26	\$ 16,062.74	\$	1,052,787.46
8/25/2034	\$ 7,831.01	\$ 16,313.99	\$	1,036,473.47
2/25/2035	\$ 7,837.44	\$ 16,307.56	\$	1,020,165.92
8/25/2035	\$ 7,588.36	\$ 16,556.64	\$	1,003,609.27
2/25/2036	\$ 7,588.94	\$ 16,556.06	\$	987,053.21
8/25/2036	\$ 7,382.62	\$ 16,762.38	\$	970,290.83
2/25/2037	\$ 7,336.99	\$ 16,808.01	\$	953,482.82
8/25/2037	\$ 7,092.34	\$ 17,052.66	\$	936,430.16
2/25/2038	\$ 7,080.95	\$ 17,064.05	\$	919,366.12
8/25/2038	\$ 6,838.57	\$ 17,306.43	\$	902,059.69
2/25/2039	\$ 6,821.05	\$ 17,323.95	\$	884,735.74
8/25/2039	\$ 6,580.98	\$ 17,564.02	\$	867,171.72
2/25/2040	\$ 6,557.24	\$ 17,587.76	\$	849,583.97
8/25/2040	\$ 6,354.42	\$ 17,790.58	\$	831,793.39
2/25/2041	\$ 6,289.73	\$ 17,855.27	\$	813,938.11
8/25/2041	\$ 6,054.36	\$ 18,090.64	\$	795,847.48
2/25/2042	\$ 6,017.92	\$ 18,127.08	\$	777,720.39
8/25/2042	\$ 5,784.96	\$ 18,360.04	\$	759,360.35
2/25/2043	\$ 5,742.01	\$ 18,402.99	\$	740,957.36
8/25/2043	\$ 5,511.50	\$ 18,633.50	\$	722,323.87

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

This
Page
Intentionally
Left
Blank

2022 – 2027 Capital Facilities Plan



**Adopted
December 13, 2021**



City of Othello
Washington
Ordinance No. 1573

**AN ORDINANCE ADOPTING A SIX-YEAR
CAPITAL FACILITY PLAN FOR 2022 - 2027**

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 2022 - 2027 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	\$ 8,711,400
Street Fund	\$ 12,942,860
Water Fund	\$ 15,558,800
Sewer Fund	\$ 27,200,000
Solid Waste Fund	\$ 330,000
Total Capital Facility Plan	\$ 64,743,060

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 13th day of December 2021.

By: _____
Shawn Logan, Mayor

ATTEST:

By: _____
Tania Morelos, City Clerk

APPROVED AS TO FORM:

By: _____
Kelly E. Konkright, City Attorney

PASSED the 13th day of December 2021.
APPROVED the 13th day of December 2021.
PUBLISHED the 29th day of December 2021.

CAPITAL FACILITY PLAN

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

THE NEED FOR A CAPITAL FACILITY PLAN

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



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

CAPITAL FACILITY PLAN PROJECT CHARACTERISTICS

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

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

- equipment, or acquisition of land and structures.
- c. Involves either city funding or total city involvement for grant funding or L.I.D. or special assessments.

CAPITAL FACILITY PLAN PROCESS

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

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

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

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

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

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

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

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

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



THE ROLE OF THE CFP IN THE OPERATING BUDGET PROCESS

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

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

FUNDING AND REVENUES

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

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

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

Revenue Sources

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

Taxes

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

A Retail Sales or Use Tax is collected on every taxable event. A rate of 1.59% of the selling price or value of the article is remitted to the City of Othello.

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

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

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

Licenses and Permits

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

Intergovernmental

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

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

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

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

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

Charges for Services

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

Miscellaneous Revenues

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

ISSUANCE OF DEBT -- LONG AND/OR SHORT TERM

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

General Obligation Bonds are typically issued to finance improvements that benefit the whole community since the payment of these bonds is from tax revenues and are secured by the full faith and credit of the issuer. The two types of General Obligation Bonds are voted or non-voted. In 1994 the limit of non-voted G.O. debt was increased from 3/4% of assessed valuation to 1.5% of assessed valuation. This debt limit is the combined debt limit of councilmanic debt, lease purchases, and certificates of participation. For voted general obligation bonds the debt limit is 2.5% of assessed valuation.

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

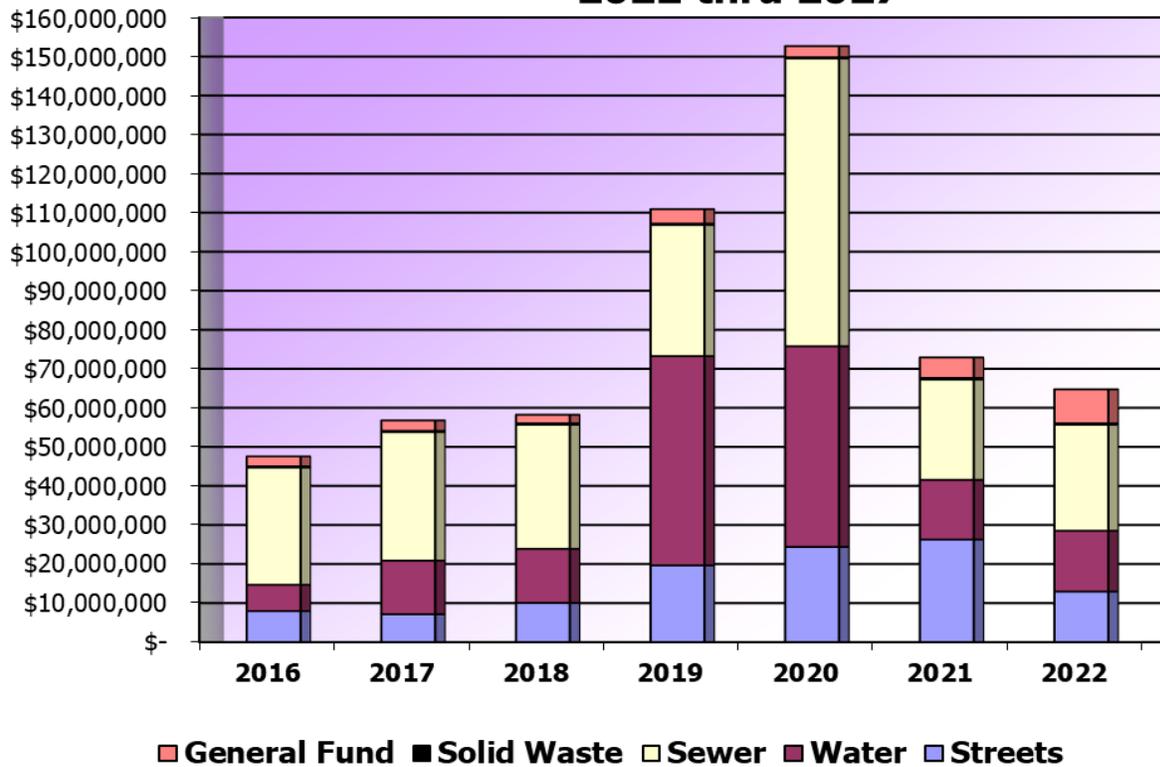
Special Assessment Bonds are local assessments limited to real property within a given area and are based on the special benefit to the property. Local Improvement District assessments benefit specific property owners.

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

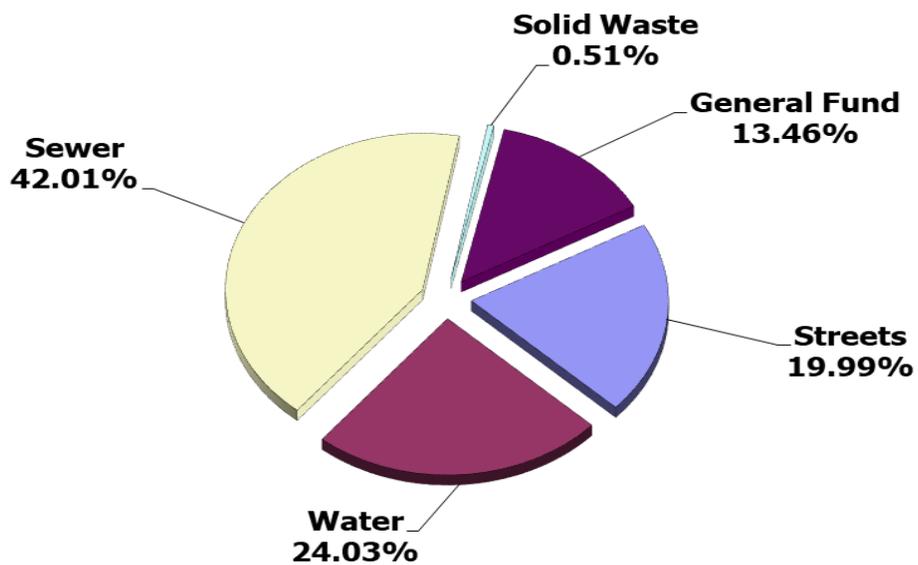
Federal and State Government Loans are available through several agencies such as Department of Community Trade & Economic Development (Public Works Trust Funds Loans), Dept. of Ecology, and the State's LOCAL Program. They are usually low interest loans but sometimes have special requirements or considerations.

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

SIX YEAR CAPITAL FACILITY PLAN HISTORICAL SUMMARY 2022 thru 2027



2022-2027 CAPITAL FACILITY PLAN



CITY OF OTHELLO
2022 - 2027 CAPITAL FACILITY PLAN

Department/Project	Source	Year 2022	Year 2023	Year 2024	Year 2025	Year 2026	Year 2027
STREET & TBD FUNDS							
Crack & chip seal / Overlay	Oper/Street	140,000	600,000	600,000	600,000	600,000	600,000
TIB N Broadway reconstruction proj	Grant/ W/10% match	1,510,000					
Street Lighting Beautification Project	Grant	350,000	350,000				
Safe routes to school programs (Ash St)	Grant/Reserve	858,860					
HAWK main street safety project	Grant/Reserve						120,000
Well #9 Road Improvements	Reserves						
Bicycle Safety Improvements	Grant/Reserve		300,000				
7th Ave (Scootney - Columbia)	Grant/Reserve			500,000			
14th Ave / Scootney St Pedestrian Signal	Grant	450,000					
South Broadway Reconstruction	Grant		1,800,000				
Olympia Street Construction	Grant		1,000,000				
Ash Street Resurfacing	Grant		800,000				
Scootney/Shadav Intersection Improvements	Grant				164,000		
SR 24/Scootney St Area Improvements	Grant					1,100,000	
Street ADA work	Grant/Reserve		100,000	100,000	100,000	100,000	100,000
Total Street Fund	\$ 12,942,860	3,308,860	1,850,000	3,800,000	1,364,000	1,800,000	820,000
WATER FUND							
ASR - Pilot Study(Phase 2)	Grant	793,800					
ASR - Development (treatment facility/injection well/modify system)	Grant			10,000,000			
Lower Well #9	Oper	150,000					
Nonpot utility water system construction (State Approp)	Grant	515,000					
Well #6 VFD	Reserves	500,000					
Waterline Repair/New	Grant/Reserve	600,000	600,000	600,000	600,000	600,000	600,000
Total Water Department	\$ 15,558,800	2,558,800	600,000	10,600,000	600,000	600,000	600,000
SEWER FUND							
Sewer line repair/new	Grant/Reserve	150,000	150,000	150,000	150,000	150,000	150,000
Sewer lining project	Grant/Reserve	800,000	500,000	500,000	500,000		
Sewer Plant Renovation	Grant/Reserve					14,000,000	
Industrial WWTP Pilot Project	Grant					10,000,000	
Total Sewer Department	\$ 27,200,000	950,000	650,000	650,000	650,000	24,150,000	150,000
SOLID WASTE FUND							
Alley Approaches	Oper	55,000	55,000	55,000	55,000	55,000	55,000
New Recycle Center	Oper						
Total Solid Waste Department	\$ 330,000	55,000	55,000	55,000	55,000	55,000	55,000
TOTAL CAPITAL FACILITIES PLAN	\$ 64,743,060	9,091,560	3,367,500	19,977,500	3,311,500	26,877,500	2,117,500

This
Page
Intentionally
Left
Blank

City of Othello 2022



Detail Budget



City of Othello
Washington
Ordinance No. 1576

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF OTHELLO WASHINGTON,
FIXING THE BUDGET FOR 2022, SETTING FORTH APPROPRIATIONS AND ESTIMATED
REVENUES AND ADOPTING, BY REFERENCE, THE FINAL BUDGET FOR 2022.**

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, 2022 and ending December 31, 2022.

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

SECTION 3: The City advertised and properly held the statutory public hearings on the budget on October 4, 2021, November 22, 2021 and December 13, 2021.

SECTION 4: The proposed budget, as revised, was fixed by the City Council on December 13, 2021 and is now on file in the office of the City Clerk, and is hereby adopted by fund, and incorporated herein as set forth, in full, in this ordinance.

SECTION 5: The following is a summary of the totals of estimated appropriations for each separate fund and the aggregate totals for all funds combined:

Fund	Appropriations
General Fund 001	\$ 7,430,432
Street Fund 101	\$ 1,687,020
Park & Recreation Reserve Fund 103	\$ 40,500
Real Property Reserve Fund 104	\$ -
LEOFF Reserve Fund 105	\$ -
Fire Equipment Reserve Fund 106	\$ 146,991
Water Reserve Fund 107	\$ 55,000
Sewer Reserve Fund 108	\$ -
Solid Waste Reserve Fund 109	\$ -
Street Reserve Fund 110	\$ -
Restricted Donations Fund 111	\$ 2,000
Crime Prevention Fund 112	\$ 29,700
Investigation Fund 113	\$ 5,000
Tourism Fund 114	\$ 71,900
General Reserve 115	\$ -
Public Safety Tax 116	\$ 751,516
ARPA 119 (American Rescue Plan Act)	\$ -
TBD Fund 195	\$ 150,000

Debt Service/PWTF Broadway Fund 220	\$	29,941
Debt Service/GO Bonds-Main Street Fund 225	\$	276,565
Real Estate Excise Tax Fund 335	\$	110,000
Water Utility Fund 401	\$	4,110,020
Sewer Utility Fund 404	\$	2,941,669
Solid Waste Utility Fund 406	\$	1,685,954
2022 Budget Total	\$	19,524,208

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 13th day of December 2021.

Shawn Logan, Mayor

ATTEST:

Tanis Morelos, City Clerk

APPROVED AS TO FORM:

Kelly E. Konkright, City Attorney

PASSED the 13th day of December 2021.

APPROVED the 13th day of December 2021.

PUBLISHED the 29th day of December 2021.



Budget Summary with Ending Fund Balance

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted
001 General Fund						
Beginning Fund Balance	766,391	519,780	816,545	858,522	1,171,691	1,010,318
<i>Revenue</i>	4,952,947	5,246,910	5,641,911	5,906,520	6,489,872	6,847,755
<i>Expenditures</i>	(5,199,557)	(4,950,145)	(5,599,933)	(5,593,421)	(6,325,090)	(7,430,432)
Ending Fund Balance	\$ 519,781	\$ 816,545	\$ 858,523	\$ 1,171,621	\$ 1,336,473	\$ 427,642
101 Street Fund						
Beginning Fund Balance	709,944	661,373	708,624	592,071	854,194	756,565
<i>Revenue</i>	2,741,634	1,555,837	1,095,996	1,331,396	1,827,755	1,141,611
<i>Expenditures</i>	(2,790,205)	(1,508,586)	(1,110,142)	(1,069,274)	(1,687,665)	(1,687,020)
Ending Fund Balance	\$ 661,373	\$ 708,624	\$ 694,478	\$ 854,193	\$ 994,285	\$ 211,156
103 Park & Rec Reserve Fund						
Beginning Fund Balance	201,259	273,748	220,101	227,794	37,853	63,507
<i>Revenue</i>	101,489	2,988	53,713	318,583	66,148	40,505
<i>Expenditures</i>	(29,000)	(56,636)	(46,020)	(508,524)	(63,507)	(40,500)
Ending Fund Balance	\$ 273,748	\$ 220,100	\$ 227,794	\$ 37,853	\$ 40,494	\$ 63,512
104 Real Property Reserve Fund						
Beginning Fund Balance	408,175	416,539	348,995	289,308	385,476	456,523
<i>Revenue</i>	8,364	39,623	20,880	99,643	83,951	67,500
<i>Expenditures</i>	-	(107,167)	(80,566)	(3,475)	(4,000)	-
Ending Fund Balance	\$ 416,539	\$ 348,995	\$ 289,309	\$ 385,476	\$ 465,427	\$ 524,023
105 LEOFF I Reserves (formerly Gen'l Fund Equipment Reserve Fund)						
Beginning Fund Balance	125,992	136,745	148,100	159,723	170,512	180,826
<i>Revenue</i>	10,753	11,356	11,622	10,790	10,261	10,600
<i>Expenditures</i>	-	-	-	-	-	-
Ending Fund Balance	\$ 136,745	\$ 148,101	\$ 159,722	\$ 170,513	\$ 180,773	\$ 191,426
106 Fire Department Equipment Reserve Fund						
Beginning Fund Balance	190,689	293,189	294,110	371,927	474,134	155,161
<i>Revenue</i>	102,500	921	77,818	102,207	122,247	400
<i>Expenditures</i>	-	-	-	-	(440,974)	(146,991)
Ending Fund Balance	\$ 293,189	\$ 294,110	\$ 371,928	\$ 474,134	\$ 155,407	\$ 8,570
107 Water Utility Reserve Fund						
Beginning Fund Balance	1,485,087	1,539,038	1,479,713	1,478,774	1,886,857	5,891,857
<i>Revenue</i>	613,951	97,686	17,178	411,335	3,894,475	5,000
<i>Expenditures</i>	(560,000)	(157,011)	(18,117)	(3,252)	-	(55,000)
Ending Fund Balance	\$ 1,539,038	\$ 1,479,713	\$ 1,478,774	\$ 1,886,857	\$ 5,781,332	\$ 5,841,857



Budget Summary with Ending Fund Balance

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted
108 Sewer Utility Reserve Fund						
Beginning Fund Balance	6,847,074	7,346,872	7,484,090	8,856,504	9,937,826	10,339,555
<i>Revenue</i>	499,798	294,188	1,387,226	1,084,500	393,257	55,000
<i>Expenditures</i>	-	(156,970)	(14,812)	(3,177)	-	-
Ending Fund Balance	\$ 7,346,872	\$ 7,484,090	\$ 8,856,504	\$ 9,937,827	\$ 10,331,083	\$ 10,394,555
109 Solid Waste Utility Reserve Fund						
Beginning Fund Balance	9,553	9,645	9,819	10,031	10,111	10,137
<i>Revenue</i>	92	174	212	80	22	50
<i>Expenditures</i>	-	-	-	-	-	-
Ending Fund Balance	\$ 9,645	\$ 9,819	\$ 10,031	\$ 10,111	\$ 10,133	\$ 10,187
110 Street Reserve Fund						
Beginning Fund Balance	205,805	207,689	211,234	215,544	217,238	217,880
<i>Revenue</i>	1,884	3,545	4,311	1,693	485	600
<i>Expenditures</i>	-	-	-	-	-	-
Ending Fund Balance	\$ 207,689	\$ 211,234	\$ 215,544	\$ 217,237	\$ 217,723	\$ 218,480
111 Restricted Donations Fund						
Beginning Fund Balance	6,028	1,922	4,820	2,642	2,298	1,298
<i>Revenue</i>	2,314	4,698	7,186	3,227	460	1,000
<i>Expenditures</i>	(6,420)	(1,800)	(9,365)	(3,571)	(1,753)	(2,000)
Ending Fund Balance	\$ 1,922	\$ 4,820	\$ 2,642	\$ 2,298	\$ 1,005	\$ 298
112 Crime Prevention Fund						
Beginning Fund Balance	\$ 8,973	\$ 8,225	\$ 5,475	\$ 3,499	\$ 1,147	\$ 11,547
<i>Revenue</i>	\$ 7,719	\$ 4,502	\$ 6,125	\$ 4,250	\$ 18,775	\$ 21,500
<i>Expenditures</i>	\$ (8,467)	\$ (7,252)	\$ (8,101)	\$ (6,603)	\$ (8,932)	\$ (29,700)
Ending Fund Balance	\$ 8,225	\$ 5,475	\$ 3,499	\$ 1,147	\$ 10,990	\$ 3,347
113 Investigation Fund						
Beginning Fund Balance	\$ 2,754	\$ 2,627	\$ 6,299	\$ 5,182	\$ 4,864	\$ 2,963
<i>Revenue</i>	\$ 57	\$ 3,752	\$ 2,245	\$ 1,282	\$ -	\$ 2,100
<i>Expenditures</i>	\$ (183)	\$ (80)	\$ (3,362)	\$ (1,601)	\$ (2,681)	\$ (5,000)
Ending Fund Balance	\$ 2,628	\$ 6,299	\$ 5,182	\$ 4,863	\$ 2,183	\$ 63
114 Tourism Fund						
Beginning Fund Balance	46,942	41,157	44,430	39,769	46,966	49,751
<i>Revenue</i>	50,850	50,123	48,839	46,178	66,288	52,190
<i>Expenditures</i>	(56,635)	(46,850)	(53,500)	(38,982)	(49,800)	(71,900)
Ending Fund Balance	\$ 41,157	\$ 44,430	\$ 39,769	\$ 46,965	\$ 63,455	\$ 30,041



Budget Summary with Ending Fund Balance

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted
115 General Reserve Fund						
Beginning Fund Balance	-	-	-	50,000	50,000	100,000
Revenue	-	-	50,000	-	50,000	70,000
Expenditures	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 100,000	\$ 170,000
116 Public Safety Tax						
Beginning Fund Balance	-	-	-	-	195,144	206,712
Revenue	-	-	-	459,822	507,503	562,729
Expenditures	-	-	-	(264,678)	(505,684)	(751,516)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 195,144	\$ 196,963	\$ 17,925
119 ARPA (American Rescue Plan Act)						
Beginning Fund Balance	-	-	-	-	-	961,611
Revenue	-	-	-	-	1,171,611	1,170,467
Expenditures	-	-	-	-	(42,000)	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 1,129,611	\$ 2,132,078
140 Utility Tax Fund						
Beginning Fund Balance	111,836	-	-	-	-	-
Revenue	1,758,926	-	-	-	-	-
Expenditures	(1,870,762)	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
195 Transportation Benefit District Fund						
Beginning Fund Balance	24,866	54,438	173,789	20,354	319,469	8,127
Revenue	356,976	369,299	904,341	541,220	492,250	465,000
Expenditures	(327,404)	(249,948)	(1,057,776)	(242,104)	(730,451)	(150,000)
Ending Fund Balance	\$ 54,438	\$ 173,789	\$ 20,354	\$ 319,470	\$ 81,268	\$ 323,127
220 Debt Service - P WTF Broadway						
Beginning Fund Balance	-	-	-	-	-	-
Revenue	30,671	30,525	30,379	30,233	30,087	29,941
Expenditures	(30,671)	(30,525)	(30,379)	(30,233)	(30,087)	(29,941)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
223 Debt Service - SR 24 P WTF Loan						
Beginning Fund Balance	-	-	-	-	-	-
Revenue	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Budget Summary with Ending Fund Balance

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted
225 Debt Service - Main Street Construction Bonds						
Beginning Fund Balance	-	-	-	-	-	-
Revenue	2,417,826	271,106	275,021	273,834	272,772	276,565
Expenditures	(2,417,826)	(271,106)	(275,021)	(273,834)	(272,772)	(276,565)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
231 Debt Service - City Hall Refunding Bond						
Beginning Fund Balance	-	-	-	-	-	-
Revenue	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
335 Real Estate Excise Tax Fund						
Beginning Fund Balance	103,268	16,491	63,052	45,205	101,821	226,498
Revenue	61,428	71,561	77,444	81,615	138,926	100,110
Expenditures	(148,200)	(25,000)	(95,292)	(25,000)	(10,412)	(110,000)
Ending Fund Balance	\$ 16,496	\$ 63,052	\$ 45,204	\$ 101,820	\$ 230,335	\$ 216,608
401 Water Utility Fund						
Beginning Fund Balance	209,466	806,229	60,572	42,608	761,964	338,687
Revenue	3,728,856	3,363,335	3,774,841	7,109,335	7,137,755	3,975,400
Expenditures	(3,132,093)	(4,108,992)	(3,792,805)	(6,389,970)	(7,722,883)	(4,110,020)
Ending Fund Balance	\$ 806,229	\$ 60,572	\$ 42,608	\$ 761,973	\$ 176,836	\$ 204,067
404 Sewer Utility Fund						
Beginning Fund Balance	77,088	226,257	594,560	397,677	684,409	90,340
Revenue	2,569,857	2,311,474	2,357,591	2,811,226	3,073,991	2,949,850
Expenditures	(2,420,688)	(1,943,171)	(2,656,884)	(2,524,494)	(2,863,414)	(2,941,669)
Ending Fund Balance	\$ 226,257	\$ 594,560	\$ 295,268	\$ 684,409	\$ 894,986	\$ 98,521
406 Solid Waste Utility Fund						
Beginning Fund Balance	30,703	69,863	73,283	150,177	287,174	379,957
Revenue	1,293,290	1,363,979	1,459,224	1,600,589	1,767,316	1,740,873
Expenditures	(1,254,130)	(1,360,559)	(1,382,331)	(1,463,592)	(1,628,805)	(1,685,954)
Ending Fund Balance	\$ 69,863	\$ 73,283	\$ 150,176	\$ 287,174	\$ 425,684	\$ 434,876
-----All Funds Combined-----						
Beginning Fund Balance	\$ 11,571,893	\$ 12,631,827	\$ 12,747,609	\$ 13,817,311	\$ 17,601,148	\$ 21,459,820
Revenue	\$ 21,312,182	\$ 15,097,582	\$ 17,304,102	\$ 22,229,558	\$ 26,444,596	\$ 19,586,747
Expenditures	\$ (20,252,241)	\$ (14,981,798)	\$ (16,234,403)	\$ (18,445,785)	\$ (22,348,910)	\$ (19,524,207)
Ending Fund Balance	\$ 12,631,834	\$ 12,747,611	\$ 13,817,308	\$ 17,601,084	\$ 21,696,835	\$ 21,522,360

Total Expenditures	\$ 19,524,207
2022 Budget Ordinance No. 1576	\$ 19,524,208

**CITY OF OTHELLO
2022 Revenue Budget
General Fund 001**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

GENERAL FUND REVENUES

BEGINNING FUND BALANCE	766,391	519,780	816,545	858,522	1,171,691	1,010,318
-------------------------------	----------------	----------------	----------------	----------------	------------------	------------------

TAXES:

Real/Personal Property Tax	1,596,826	1,602,989	1,649,824	1,751,259	1,885,467	1,900,000
Local Retail Sales Tax (50% split with Stree	767,660	788,094	795,989	995,280	1,027,716	915,000
Special Purpose Sales Tax (LE)			202,281			
Natural gas tax from the state		285,311	417,713	255,903	373,087	300,000
Criminal Justice - Local	117,235	126,800.46	142,383	190,579	160,036	160,000
Electricity		537,799.30	530,391	580,010	590,097	570,000
Natural Gas		102,252	99,265	110,531	112,401	105,000
Cable						
Telephone		152,144	135,010	83,502	94,107	105,000
Water 10%		319,599	353,693	370,331	389,497	379,000
Sewer 15%		312,816	350,989	385,115	440,828	\$ 442,328
Gambling Taxes - Pull Tabs	243	217	264	87	162	200
Amusement Games	27	27	29			50
Leasehold Excise Tax	3,034	3,799	1,652	2,198	2,904	2,400
Total Taxes	2,485,025	4,231,848	4,679,484	4,724,794	5,076,301	4,878,978

PERMITS & LICENSES:

Dance Permits	900	150	700		500	400
Cabaret Licenses	900	450	450			200
Franchise Fees	9,009	8,946	8,238	4,190	6,114	5,000
Cable TV Franchise Fee					15	
Business License - General	51,950	67,320	49,639	61,527	64,300	62,000
Solicitor Permit	100	800			100	100
Building Permits	74,409	183,744	209,625	188,390	138,255	150,000
Rental License Inspection fee					707	
Placement Permits						
Animal License	4,795					
Chicken License	20	10	10	30		10
Commercial Kennel Permit						
Gun Permits	4,284	5,576	4,295	4,891	5,418	5,000
Yard Sale Permits	1,227	1,936	1,970	860	1,405	900
Display on Public Property	25					
Business License - Penalties	1,269	2,149	622			
Total Permits & Licenses	148,887	271,081	275,549	259,888	216,814	223,610

INTERGOVERNMENTAL: Federal Direct & Indirect

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

INTERGOVERNMENTAL: State Grants

YAF GRANT	0	0	0	0		0
State Direct/Indirect Grant From Sec of State		0	0	0	4,538	0
Traffic Commission Grants	0	0	0	0		0
Sec of State - Records grant	0	0	0	0		0
Commerce - Residential Capacity Grant	0	0	0	0	25,000	0
D.C.T.E.D - Planning Grant	0	0	0	0		0
WA State Archives Grant	0	0	0	0		0

**CITY OF OTHELLO
2022 Revenue Budget
General Fund 001**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
WSLEA Grant	0	0	0	0	0	0
Total State Grants	0	0	0	0	29,538	0

INTERGOVERNMENTAL: State Shared Revenue & Entitlements

City Assistance	108,451	121,383	113,863	109,309	171,177	130,000
Sales Tax Mitigation	94,241	78,432	38,523	5,994		0
Criminal Justice Assistance Program						
Criminal Justice - High Crimes	10,530					
Criminal Justice - Population	6,521	2,371	2,479	2,614	2,796	3,050
Criminal Justice - Special Programs	8,081	8,568	8,919	9,356	9,955	10,807
Criminal Justice - Driving Safety	1,193	1,208	1,152	1,213	1,392	1,400
Liquor Excise Tax	37,959	41,327	45,216	52,599	59,498	56,212
Liquor Board Profits	66,488	67,737	67,415	66,985	67,276	67,890
Total State Revenues	333,463	321,026	277,567	248,071	312,094	269,358

INTERGOVERNMENTAL: Interlocal Grants & Intergovernmental Services

In-Lieu\Taxes - OHA	19,665		8,162	1,021	10,952	10,000
County contribution to walk path project						
County Switch-Property Tax Levy						
Adams County Runaway Grant						
Firing Range Fees						
ACLD - MCL Payment						
Reimb - School Resource Officer	44,307	50,063	43,713	49,009	46,252	52,247
INET Reimbursement Grant						
Adams County Sex Offender Fee						
Police - Address Verification						
Police - Polygraph Test						
Adams County Dispatch Services						
Othello Hospital Dispatch Services	17,095	17,479	17,607	18,003	18,543	19,239
ACFD #5 Dispatch Services	8,273	8,439	8,609	8,782	8,958	9,183
Total Other Government Revenues	89,340	75,981	78,090	76,814	84,704	90,669
Total Intergovernmental	445,980	403,703	358,835	702,248	426,337	361,027

CHARGES FOR SERVICES:

Pool Concessions - Taxable	8,838	2,842	1,896		6,989	7,000
Park Concessions - Taxable	10,859	8,146	9,412		5,338	6,000
Pool Concessions - No Tax	11,865	11,453	8,563		2,292	2,300
Park Concessions - No Tax	6,669	5,391	1,681		511	600
Design Standards Book	70	245	95	70		
Polygraph Reimbursement						
Misc. Services & Reports	475	882	1,176	1,622	1,046	1,100
Finger Printing	1,916	2,006	1,620	510	1,260	1,245
Photocopies	176	119	38	75	77	40
Reimburse Engineering Services	15,453	53,337	34,195	34,543		
Sandhill Crane Fest Office Services	208					
Animal Control & Shelter	1,590					
Plan Check Fee	24,799	67,881	90,460	41,878	71,170	70,000
Planning & Zoning Fees	1,220	1,412	3,909	3,830	1,006	1,500
Platting Fees	1,500	250	500		4,400	500
Water Rights Compensation		10,050	4,000	19,063	16,950	13,000
Park & Recreation Revenue	3,991	3,464	533	216	6,898	1,900
Flag Football		50				
Junior Soccer		3,020	5,331	3,767	7,712	7,000
Swimming Pool Fees	50,755	60,445	53,572	206	54,628	55,000
BBQ - Rental Fees						
Ballfield Use Fees	3,320	4,520	4,615	2,190	6,808	5,500
Pool-Fitness Hour/Lap Swim						
Swimming Lessons	9,455	12,050	8,316		7,861	7,900
Softball Tournaments						
City Trips & Tours						
Park/Rec Events Admiss.						
Little League - Registration	21,815	22,618	15,184	13,279	12,790	13,000

**CITY OF OTHELLO
2022 Revenue Budget
General Fund 001**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
Little League - Sponsorship	8,000	5,118	3,800	3,000	3,400	1,600
Flag Football		5,853	3,147	6,515	8,973	5,300
Tennis Court rentals						
Swim Team Pool Rental	3,000	3,250	3,250			
Shelter Reservation Fees	8,875	8,475	9,998	184	7,192	7,000
Total Charges for Services	194,848	292,878	265,291	130,947	227,301	207,485

FINES & FORFEITS

Total Fines and Forfeits

0 0 0 0 0

MISCELLANEOUS:

Investment Interest	2,493	3,759	14,039	9,456	834	922
Interest on Property Tax	1,859	3,058	4,649	4,069	1,891	2,208
Rental - Ceremony Scissors						
Municipal Bldg Use	75	275	75	100		100
Bldg Rent - Library	15,000	13,750	16,250	15,000	15,000	15,000
Private Source Grants						
OSD half of Tennis court proj (up to \$20k)	22,614					
Sale/Salvage - Junk	0					
Confiscated/Forfeited Property						
Other Judgements & Settlements						
WCIA Insur. Recovery	14,267				22,685	0
WCIA Policer Lexipol Reimbursement						
Cashier's overages/shortages	79	-71	132		72	0
Other Misc. Revenues	9,350	4,682	7,126	4,220	23,236	5,000
Hospital's Irrigation						
Dog Pound Electricity - Reimburse				0		
Police Training - Reimbursement	2,080		887	434		
Refund - AWC Retro Refund	932	2,457		45,189	17,087	
Refund - Avista Lighting Retrofit			3,317			
Misc. Revenue - Reimbursements						
Refund - Safebuilt Back Payment			500			
State L & I Refund	2,718					
Big Bend Electric Refund	6,445	8,882	8,589	8,381	9,455	8,800
Auction		3,821	343		4,632	
Non-Rev/State Building Code Fee	268	1,559	2,075	1,793	2,576	2,400
Non-Rev/ Event Sales Tax	5,265	5,228	4,771		4,678	4,677
Prior Year(s) Corrections						
Misc Non Revenue						
Total Miscellaneous	83,444	47,400	62,752	88,642	102,146	39,107

OTHER FINANCING SOURCES

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

TRANSFERS BETWEEN FUNDS:

TRS-IN Fund 401/Hydrant Utility Tax						
TRS-IN Strts/Computer Tech	0					
TRS-IN Wtr/Computer Tech	0					
TRS-IN Swr/Computer Tech	0					
TRS IN-Utility Tax 50%	1,553,528					
TRS IN - General Fund Allocations (Water)						\$ 415,235
TRS IN - General Fund Allocations (Sewer)						\$ 251,622
TRS IN - General Fund Allocations (Solid Waste)						\$ 188,527
TRS IN - General Fund Allocations (Street)						\$ 135,173
TRS IN - REET 135 Police Vehicle						
TRS IN - Fire Res 106 Capital purchase					440,974	146,991
TRS IN - Donations K-9 Program						
TRS IN - Utility Tax G.O.Debt						
TRS IN - Utiliy Tax/PW New Truck						
TRS IN - Utility Tax/2 police cars						
TRS IN - Utility Tax/ CH AC	21,234					
TRS IN - Tennis Court From Reserve (103)	20,000					

**CITY OF OTHELLO
2022 Revenue Budget
General Fund 001**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
TRS IN - Skate Park From Reserve (103)						
TRS IN - Skate Park From donation (TH)						
TRS IN - Park restrooms						
TRS IN - Pool Reapir						
Total Transfers Between Funds	1,594,762	-	-	-	440,974	1,137,548
TOTAL NEW REVENUES	4,952,947	5,246,910	5,641,911	5,906,520	6,489,872	6,847,756
Beginning Fund Balance	766,391	519,780	816,545	858,522	1,171,691	1,010,318
TOTAL GENERAL FUND REVENUES	5,719,337	5,766,690	6,458,456	6,765,042	7,661,563	7,858,074

**CITY OF OTHELLO
2022 Expenditure Budget
General Fund 001**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

GENERAL FUND EXPENDITURES

GENERAL ADMINISTRATION

LEGISLATIVE

Code Book Update	2,784	3,054	1,678	6,279	1,926	5,000
Advertising-Legal Publications	1,778	2,867	2,446	1,985	3,579	2,000
Adams County Recording Fees	0	35				
Salaries - Council	30,325	32,300	31,600	34,425	34,025	45,000
Salaries - Mayor	10,320	8,000				
Benefits - Council	2,489	2,617	2,589	2,810	2,761	3,000
Benefits - Mayor	832	638				
Supplies - Council						
Publications						
Telephone - Mayor	1,276	918	697	556	504	500
Air Cards - Council Computers						
Mayor\Council Travel	2,899	4,848	3,631	653	2,650	5,000
Travel/Lodging/Meals/Mileage	229		210		37	3,800
Retreat Costs	190	164	260		21	750
Contingency Exp-Mayor Approved	448	382				2,000
Education/Conferences	470	1,070	45	125		2,400
Adams Co. (Election costs)	2,044		1,706		3,408	1,500
Voters Registration Cost	5,613	6,181	6,193	4,513	1,779	6,000
Legislative Total	61,697	63,074	51,056	51,345	50,692	76,950

JUDICIAL

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

EXECUTIVE - Administrator

Salary - Administrator	124,978	128,030	140,000	151,173	156,717	161,326
Salary - Admin. Secretary	27,952	29,896	37,326	41,259	51,904	53,921
Salary - Sec						
Benefits - Administrator	41,361	42,727	49,311	48,142	46,586	51,442
Benefits - Admin. Secretary	16,626	19,730	21,512	25,763	27,278	29,752
Benefits - Sec						
Small Tools & Equipment	0		55			
Professional Services-Labor (Covid grants to busines	22,918	0		222,500	5,167	
I-Pad Aircard	756	445	700			
Travel/Lodging/Meals/Mileage	3,119	2,399	4,976	1,802	1,167	5,000
Advertising	0					
Administration Educ\Conf	1,340	595	1,819	110	2,005	3,000
Dues - Administrator	0	326	324		518	750
Executive Total	239,049	224,148	256,022	490,748	291,342	305,191

CIVIL SERVICE TESTING

Civil Service Supplies	158	96		719	546	500
Civil Services - Prof Services	1,036	1,064	89			
Civil Service Postage	81	21	1			100
Civil Service Advertising	170	0				100
Civil Service Testing Total	1,445	1,181	90	719	546	700

FINANCIAL SERVICES

Salary - Finance Officer	107,235	110,578	117,557	120,198	132,601	136,436
Salary - Vacant						
Salary - Deputy Finance Officer	62,169	64,302	67,555	88,103	68,045	68,010
Salary - Grant Administrator					19,315	20,400
Benefits - Employment Security					14,864	
Benefits - Finance Officer	37,887	39,432	41,056	42,197	42,745	46,639
Benefits - Vacant					665	
Benefits - Deputy Finance Officer	28,698	29,620	30,554	37,117	30,289	32,807
Benefits - Grant Administrator					8,011	8,848
Office & Operating Supplies	71					
Publications - Budget Book						
Small Tools & Equipment	0	108	4,260	18	525	2,000
State Audit	0	27,737	5,967	31,668	6,503	15,000
Microflex Recovery Fee	0	0				
Professional Services	119	9,641	10,236	21,765	16,573	18,000
Travel/Lodging/Meals/Mileage	603	1,537	1,835	54		1,800
Advertising						

**CITY OF OTHELLO
2022 Expenditure Budget
General Fund 001**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
Miscellaneous						
Training						
Finance Education\Conferences	1,025	935	1,405	125	281	2,000
Bank Charges		30	952	1,208	5,433	1,500
Financial Services	237,804	283,920	281,377	342,453	345,850	353,440

RECORDS SERVICES

Salary - Admin Secretary						
Salary - City Clerk	74,186	57,868	48,328	50,663	73,813	85,480
Salary - Admin Temp	1,860	480				
Salary - Receptionist/Clerk	50,962	45,784	48,774	52,529	54,976	56,000
Salary - Utility Billing Clerk						
Overtime	917	339	95	707		500
Benefits - Misc	699	944	9,619	225.21	231	500
Benefits - Records						
Benefits - Admin Secretary						
Benefits - City Clerk	29,936	27,928	26,570	27,735	31,488	36,188
Benefits - Admin Temp	165	42				
Benefits - Receptionist/Clerk	27,522	25,760	26,624	28,056	27,853	30,063
Benefits - Utility Billing Clerk						
Benefits - Overtime	180	70	20	148		
Office & Operating Supplies	15,354	16,401	14,063	11,705	16,164	17,000
Publications	0	0		48		0
Professional Services - Sec of State - Records		2,055		2,645		
Web Hosting - Code Publishing						
Postage Meter Charges	2,892	1,481	2,192	764	207	
Postage	2,036	4,204	2,569	1,238	1,114	2,000
Telephone	5,703	7,704	7,007	7,741	7,703	7,500
Travel/Lodging/Meals/Mileage	1,081	846	1,464	746		2,000
Advertising - Other	2,898	1,940	1,100	1,129	1,682	1,500
Clerks Education\Conferences	550	894	2,145	550	1,505	3,000
Fees & Dues	330	485	558	867	661	700
Printing Costs	0	0				0
Prof. Services - Boarddocs	583	583	584	584	584	600
Records Services Total	217,855	195,808	191,710	188,079	217,982	243,031

FACILITIES

Bldg. Operating Supplies	2,909	3,534	3,136	4,581	7,648	5,000
Fuel - General Gov't Use						
Minor Equip/Office						
Janitorial Services	15,917	20,855	21,702	20,864	23,625	25,200
City Hall Electricity	27,067	27,595	28,044	25,705	26,219	28,500
City Hall Natural Gas	5,935	5,807	7,290	6,025	6,533	7,000
City Hall Wtr\Swr Usage	4,773	5,664	5,920	6,378	6,734	6,000
Bldg. Repairs & Maint	31,446	10,749	13,107	11,100	61,635	15,000
Minor Equip. Repairs & Maint.					793	
Vehicle Repairs & Maint.	493	0				
City Hall Grounds Maint	14,605	175	1,170	6,240	271	8,000
Facilities Total	103,146	74,378	80,368	80,894	133,458	94,700

RISK MANAGEMENT

WCIA - Auto Physical Damage	13,828	14,279	14,594	15,592	17,579	18,106
WCIA - Boiler, Machinery	870	875	1,351	1,437	1,678	1,846
WCIA - Crime/Fidelity	403	388	354	339	341	375
WCIA - Liability Insurance	137,209	132,529	136,504	136,585	166,360	191,937
WCIA - Property	28,203	34,275	40,400	45,196	50,044	52,046
Risk Management Total	180,513	182,346	193,203	199,149	236,002	264,310

**CITY OF OTHELLO
2022 Expenditure Budget
General Fund 001**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
LEGAL						
Attorney Contract	58,799	69,209	104,093	46,221	73,732	80,000
Ogden Murphy Wallace						
Legal Total	58,799	69,209	104,093	46,221	73,732	80,000
INFORMATION SYSTEMS TECHNOLOGY						
Salary - Info Tech	43,179	56,214	78,300	83,544	86,353	98,353
Salary - IT Specialist						20,000
Benefits - Info Tech	17,612	26,607	32,771	34,455	33,847	38,829
Benefits - IT Specialist						5,000
Office & Operating Supplies	278	885	320	1,446	509	1,000
Fuel - Info Tech	0	0				
Small Tools & Equip.	92	3,237	3,300	1,404	4,138	5,500
PC replacement plan					25,647	22,000
Prof Services - Info Tech	24,046	21,390	26,244	41,436	45,076	35,000
PD MDT Replacement					13,625	14,000
Printers Maintenance Agreements					3,722	20,000
Communications - Info Tech	1,277	683	1,680	1,486	2,211	1,600
Prof Services - Wholesail Networks LLC	3,895	3,963	6,060	8,878	14,390	27,000
Travel/Lodging/Meals/Mileage	0	528	704	113	327	2,000
Repair & Maint. - Info Tech	0	0	256	1,604	5,048	5,000
Miscellaneous & Training	157	931	1,412	764	1,383	3,000
Fees & Dues - Info Tech	107	182	634	779	995	1,000
Infomration Systems Technology Total	90,378	114,620	151,682	175,908	237,272	299,282
OTHER GENERAL GOVERNMENTAL						
Central Services - Salary			(444,190)	(492,471)	(466,993)	
Central Services - Benefits			(194,261)	(205,536)	(182,618)	
Central Services - Office & Operating supplies			(19,758)	(17,923)	(29,292)	
Central Services - Professional Services	(850,496)	(823,541)	(172,419)	(161,957)	(207,548)	
Grant Writer - Professional services (1/4)	7,913	16,192	16,383	16,258	18,694	16,000
Miscellaneous						
Adams County visitors guide	725	725	725		1,430	725
Grant County visitors guide		0	875			900
Employee Awards	316	0	228	457	835	740
City Safety Committee	760	1,041	141			
Fees - AWC	4,998	5,307	5,545	6,342	5,945	6,400
City Dues & Fees	322	280	336	280	280	500
Fourth of July Fireworks	10,000	10,000	13,000	13,000	23,000	13,000
Adams County Dev Council Fee	4,496	4,549			4,683	4,783
Annual Cleanup	233					
Refund - Leasehold Excise Tax						
Food & Beverage/Meetings	259	5			574	700
Tourism Radio Station - Maint & Repair						
Miscellaneous	593	(1,826)	(991)	432	18	1,000
Weed Abatement-City Lots	48	198	138	138	211	275
Other General Governmental Total	(819,834)	(787,071)	(794,249)	(840,980)	(830,781)	45,023
COMMUNITY SERVICES						
Literacy Council						
Adams County Health	2,089	2,181	2,253	2,392	2,535	2,700
Total Community Services	2,089	2,181	2,253	2,392	2,535	2,700
TOTAL GENERAL ADMINISTRATION	459,887	513,349	609,847	836,929	858,630	1,865,327
NON-EXPENDITURES						
Non-Exp/State Building Code Fee						
Non-Exp/Sales Tax Remittance	10,974	11,861	10,186	9,022	8,611	11,000
Non-Expenditure Total	10,974	11,861	10,186	9,022	8,611	11,000
CAPITAL EXPENDITURES						
CH - HVAC			1,549	71,785		
Immutable backup solution	15,425		3,919	13,381		40,000
PC Replacement	17,168	14,631	22,669	11,504		

**CITY OF OTHELLO
2022 Expenditure Budget
General Fund 001**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
PC 365 Lic			5,304			
UPS network infrastructure			5,278			
New Network Switch	4,000				2,886	2,114
Exchange Migration into the cloud	2,628		(779)			
COVID				134,570		
New Phone System	945			440		
Drone			2,028			
12 new chairs in Council Chambers			2,969			
Camera System						30,000
Council Projector System			1,305	19,679		
City Camera				1,475		
Compute support contract					10,000	2,400
Domain Controller				1,080		
City Hall Routing Network-RE-IP						5,900
Network support contract						1,700
Phones				222		0
CH Carpet (CH side)						40,000
Server Room				6,861	7,820	0
Capital Expenditures Total	40,165	14,631	44,242	260,998	20,707	122,114

TRANSFERS

General Reserve (115)			13,900			
TRS - Camera system (115)						20,000
Virtual servers (trs to savings) 1 of 2					10,000	10,000
TRS - Fund 401 Hydrant Costs	13,770	13,900	50,000	13,902	14,670	14,000
TRS - Strts (PW)\Code Enforce						
TRS - Park Mitigation ('06, '07, '08)						
Transfers Total	13,770	13,900	63,900	13,902	24,670	44,000

TOTAL NON-OPERATING EXPENDITURES	64,909	40,392	118,328	283,922	53,988	177,114
---	---------------	---------------	----------------	----------------	---------------	----------------

GRAND TOTAL- GEN'L ADMIN	524,797	553,741	728,174	1,120,851	912,618	2,042,441
---------------------------------	----------------	----------------	----------------	------------------	----------------	------------------

POLICE DEPARTMENT

ADMINISTRATION

Payments to LEOFF I Retirees	6,600	8,040	7,588	5,929	5,346	7,500
Benefits-LEOFF I Med	54,248	51,209	74,453	38,476	28,434	50,000
Benefits-LEOFF I L/T Care Ins.	6,580	9,786	3,197	9,786	9,786	9,800
Sales & Use Tax						
Total Administration	67,429	69,036	85,238	54,191	43,566	67,300

POLICE OPERATIONS

Salary - Chief	100,720	100,503	102,513	107,742	111,323	116,323
Salary - Sergeant #1 - J Mendoza	84,056	86,633	88,507	95,031	52,129	96,000
Salary - Assistant Chief - Dave Rehaume	87,965	95,040	96,941	104,064	108,043	113,043
Salary - Sergeant #2 - Brent McFarlane	79,050	82,622	87,781	93,784	97,736	97,033
Salary - Sergeant #3 - Aaron Garza	90,331	91,668	94,070	99,937	104,030	99,812
Salary - Sergeant #4 - S Carlson	55,903	77,873	82,619	93,248	99,704	95,181
Overtime	83,052	106,605	107,997	110,805	163,733	130,000
Reserves						
Translators	735	734	560	809	195	800
Benefits - Chief	31,501	31,249	31,465	32,917	33,442	33,755
Benefits - Sergeant #1 - J Mendoza	29,337	29,336	29,481	31,200	14,155	32,000
Benefits - Assistant Chief - Dave Rehaume	27,936	29,094	30,828	32,525	33,108	33,330
Benefits - Sergeant #2 - Brent McFarlane	28,889	28,816	29,535	31,101	31,927	34,372
Benefits - Sergeant #3 - Aaron Garza	30,180	29,933	30,285	31,741	32,476	34,754
Benefits - Sergeant #4 - S Carlson	20,975	28,193	28,827	30,904	31,417	34,118
Benefits - Overtime	13,877	16,818	16,373	16,930	24,720	20,000
Benefits - Reserves						
Benefits - Translator	0					
Uniform Purchases	18,020	11,746	16,340	11,331	22,709	15,000
Police Operating Supplies	4,524	3,658	3,607	12,492	12,038	12,000

**CITY OF OTHELLO
2022 Expenditure Budget
General Fund 001**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
Uniform Cleaning	99	161	62	62		200
Evidence Supplies/Equipment	1,429	997	6,060	3,334	3,283	2,000
Firing Range Supplies/Equip.	1,192	0	3,154	3,660	1,815	3,000
Ammunition	4,141	863	3,886	7,493	10,065	15,000
Small Equipment	7,850	1,151	6,580	5,166	8,801	8,000
Uniform Boot Allowance					168	
Jail Services	51,845	92,169	88,338	62,610	55,538	80,000
Professional Services - Labor	90	51	51	51	51	
AWC Retro Program						
Entry level Medical Exams	3,758	735	2,064	1,150	3,900	1,000
Medical Services - Prisoners	0	0				
Postage	1,434	1,434	1,107	1,328	1,071	1,300
Advertising - Police Operations	438	1,024		162		
Organizational Dues	1,415	1,005	717	1,085	1,402	1,400
Gun Permits/Dealer Licenses	2,593	3,282	2,985	2,298	3,780	3,200
Accreditation Costs	0					
Verizon Wireless	13,047	13,324	18,700	17,271	19,839	19,000
Tactical Response Team Supplies						
Total Operations	876,382	966,720	1,011,431	1,042,232	1,082,601	1,131,621

INVESTIGATIONS

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

CRIMINAL JUSTICE & TRAINING

D.C.D. Grants 1,2,3						
Travel/Lodging, Meals, Mileage	10,475	17,825	17,684	7,388	26,141	25,000
Training - Staff & Reserves	9,067	16,467	17,941	33,973	22,043	10,000
Academy Training - New Hires	0		6,374	350		
DOJ/DOComm. Crime Victims Grant						
Lexpol	0	6,248			7,408	7,100
Total Training	19,542	40,540	41,998	41,711	55,592	42,100

FACILITIES

Small Tools & Equipment	135		246			500
Electricity - Park Cameras	0					
Building Repairs & Maintenance	1,465	155	4,326	2,300	9,252	5,000
Minor Equip. Repair & Maint.	39					
Firing Range Improvements	2					
Total Facilities	1,640	155	4,572	2,300	9,252	5,500

TRAFFIC PATROL

Salary - Officer 27 E Martinez	67,036	69,875	74,983	84,466	88,304	82,802
Salary - Officer 32 C Garza	62,562	65,520	70,946	80,961	83,025	80,456
Salary - Officer 34 R. Vargas	41,220	54,092	53,286	75,879	76,971	76,283
Salary - Officer 35 F. Lopez	69,752	50,236	47,859	68,842	73,159	73,167
Salary - Officer 37 R Hernandez	58,137	63,354	68,675	77,719	41,714	80,372
Salary - Officer 38 - (leave vacant)			35,084	3,285	49,469	
Salary - Officer 28 - C Ochoa	72,998	71,760	73,263	80,687	84,594	80,456
Salary - Officer 31 - (To Fill)	70,168	73,777	75,301	81,652	71,460	84,365
Salary - Officer 26 M Garza	53,682	65,348	56,510	29,144	69,076	69,265
Salary - Officer 36 - B. Jacobsen	75,780	73,516	75,493	20,592	58,779	80,456
Salary - Officer 39 S Perez	47,510	63,091	67,838	80,810	81,805	78,892
Salary - Officer 40 (leave vacant)						
Benefits - Misc.	10,560	1,263	954	740	743	
Benefits - Officer 27 E Martinez	27,179	27,072	27,643	29,549	30,383	32,419
Benefits - Officer 32 C Garza	26,722	26,608	27,288	29,160	29,461	32,097

**CITY OF OTHELLO
2022 Expenditure Budget
General Fund 001**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
Benefits - Officer 34 R. Vargas	14,337	21,751	23,465	28,924	29,016	31,524
Benefits - Officer 35 F. Lopez	27,545	16,531	21,434	27,928	28,484	31,096
Benefits - Officer 37 R Hernandez	25,978	26,257	26,911	28,526	12,831	32,085
Benefits - Officer 38 - (leave vacant)			11,827	487	15,489	
Benefits - Officer 28 - C Ochoa	27,953	27,302	27,467	29,283	30,101	32,097
Benefits - Officer 31 - (To Fill)	27,630	27,746	27,750	29,463	25,230	32,633
Benefits - Officer 26 M Garza	20,342	26,281	18,393	13,277	28,224	30,560
Benefits - Officer 36 - B. Jacobsen	27,984	27,582	27,761	5,371	16,538	32,097
Benefits - Officer 39 S Perez	18,266	26,504	26,942	29,327	29,650	31,882
Benefits - Officer 40 (leave vacant)						
Fuel Costs	36,152	40,236	39,143	30,986	47,681	45,000
Taser Maintenance	3,535	7,597	5,013	2,834	8,953	7,000
Car Repair & Maintenance	31,357	22,631	26,955	22,807	27,615	25,000
Total Traffic Patrol	944,384	975,929	1,038,187	992,696	1,138,753	1,182,004

Protective Inspections

Salary - Code Enforcement	51,024	56,240	57,356	60,613	62,396	63,444
Overtime - Code Enforcement	0					500
Benefits - Code Enforcement	26,554	28,007	29,321	30,695	30,310	32,044
Overtime - Benefits						
Office & Operating Supplies	154	1,967			405	400
Uniform Purchase	187	590	460		340	350
Weed Control						
Dog Pound Operation					92	0
Fuel - Code Enforcement	1,370	1,289				
Veterinary Cost	837	22	106	53		500
Pet Rescue Contract	20,000	42,000	50,000	51,000	51,000	51,000
Postage	7	32	7			
Telephone	756	600	633	549	504	600
Dog Pound - City Water & Sewer Use						
Vehicle Repair & Maintenance	92	144	2			200
Hulk Vehicle Towing						5,000
Education/Conferences	0	400	2,160	1,327	424	1,500
Total Code Enforcement Department	100,981	131,291	140,045	144,237	145,471	155,538

DISPATCH

Salary - Dispatcher 40	57,852	59,057	60,247	66,884	69,468	65,771
Salary - Admin Assistant 41	51,500	42,037	48,292	54,008	58,574	59,806
Salary - Dispatcher 42	51,149	51,804	52,848	55,837	59,290	58,895
Salary - Dispatcher 43	51,755	32,908	50,063	55,473	60,502	61,183
Salary - Dispatcher 44	44,552	53,358	54,433	59,579	60,349	58,895
Salary - Dispatcher 46	51,840	52,840	53,905	58,087	59,107	58,324
Salary - Dispatch P/T 47	16,092	11,003	18,570	16,729	17,917	23,997
Salary - Dispatch P/T 48	21,893	16,126	16,078	16,761	17,603	23,526
Overtime	15,696	17,103	7,168	9,602	10,980	15,000
Benefits - Dispatch	1,075	877	571	528	526	1,000
Benefits - Dispatcher 40	27,692	28,392	28,893	30,880	30,592	32,535
Benefits - Admin Assistant 41	26,559	20,488	26,559	28,312	28,479	31,276
Benefits - Dispatcher 42	26,467	27,071	27,529	28,743	28,708	31,084
Benefits - Dispatcher 43	26,472	15,899	26,968	28,671	28,838	31,567
Benefits - Dispatcher 44	22,498	27,284	27,741	29,427	28,894	31,084
Benefits - Dispatcher 46	26,657	27,286	27,754	29,235	28,765	30,964
Benefits - Dispatcher P/T 47	1,347	908	1,544	1,389	1,466	1,600
Benefits - Dispatch P/T 48 (new hire)	5,412	1,329	1,334	1,390	1,445	1,600
Benefits - Overtime Dispatchers	3,063	3,516	1,479	2,003	2,046	2,000
Office & Operating Supplies	3,194	4,456	8,210	7,294	7,375	7,500
Dispatch Equip. Service Contract	39,142	29,620	23,906	33,372	39,207	47,000
Telephone				8,266		
Century Link - Dispatch	7,475	8,301	7,538		7,272	8,000
Access Fee						
Machinery & Equipment						
Total Dispatch	579,382	531,663	571,630	622,472	647,403	682,607

EUDL GRANT

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

**CITY OF OTHELLO
2022 Expenditure Budget
General Fund 001**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
Postage	-		-	-		-
Telephone	-		-	-		-
Travel	-		-	-		-
Advertising	-		-	-		-
Education/Conferences	-		-	-		-
Miscellaneous Expenses	-		-	-		-
Total EUDL Grant	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL POLICE OPERATING EXPENDITURES	2,589,741	2,715,897	2,893,101	2,899,838	3,122,637	3,266,670
CAPITAL EXPENDITURES						
Spillman Software						
Partol vehicle for officer 17				119,216		
Patrol Vehicles (2)	152,460	124,715	121,671		122,000	127,000
Dispatch Center Radio Update			172,631			
Taser w/ replacement contract						
Dispatch 911 Telephone Recorder						
Body Cameras			30,914	639		
Vehicle for Code Enforcement			36,044			
Trunk Vaults (13)						
PIT Bumpers (15)						
UTM Practice handguns/rifles			4,514			
Portable Radios	11,039					
Opticom			12,167		18,868	0
Building Retrofit to LED Lights		9,045			14,222	0
Patrol Rifles (18)						
Patrol Area Cabinet/Counter Top						
Water Dispenser						
Redacion software						
Watchguard replacement						
Kevlar Helmets						
Radar replacements						
Hand Guns			19,798			
Total Capital Expenditures	163,499	133,760	397,740	119,855	155,089	127,000
TRANSFERS						
Transfer - LEOFF I Reserves	10,000	10,000	10,000	10,000	10,000	10,000
Total Transfers	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL POLICE NON-OPER EXPENDITURES	173,499	143,760	407,740	129,855	165,089	137,000
GRAND TOTAL - LAW ENFORCEMENT	2,763,240	2,859,656	3,300,840	3,029,693	3,287,727	3,403,670
FIRE DEPARTMENT ADMINISTRATION						
Payments to LEOFF I Retiress	2,640	1,741	1,626	1,735	1,782	1,800
Benefits-LEOFF Retirees Medical	24,197	17,704	24,436	17,246	21,025	25,000
Benefits-LEOFF L. T. Care Ins.	7,329	0				
Total Administration	34,166	19,445	26,062	18,981	22,807	26,800
Office & Operating Supplies			159			
Building Repair & Maintenance	443	245	48	181	4,442	500
Grounds Maintenance	117	0				400
Adams County Fire District #5	251,169	306,908	308,769	328,273	384,604	426,000

**CITY OF OTHELLO
2022 Expenditure Budget
General Fund 001**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
Hydrant Usage						
Irrigation Water Services	818	680	731	748	678	
Total Operations	252,547	307,833	309,708	329,202	389,724	426,900

CAPITAL EXPENDITURES

Fire Truck purchase					440,974	146,991
Generator						
City Fire Apparatus shop floor recoat & stripe				32,329		
Total	-	-	-	32,329	440,974	146,991

Transfers

Fire Truck Purchase (Tsr to Fire Reserve)			75,000	100,000	122,000	
Total Transfers	-	-	75,000	100,000	122,000	-

GRAND TOTAL - FIRE SERVICES	286,713	327,277	410,770	480,512	975,505	600,691
------------------------------------	----------------	----------------	----------------	----------------	----------------	----------------

**PARKS & RECREATION
RECREATIONAL SERVICES & PROGRAMS**

Professional Services - PW	556,665					
Salary - Park & Rec Coordinator	47,504	48,426	64,612	56,065	48,415	51,000
Salary - Park & Rec Assistant	16,768	29,259	35,355	39,308	41,802	41,600
Salary - 50 Public Works Director		21,150	23,595	19,592	19,980	21,375
Salary - 51 Records Clerk		9,533	14,766	9,741	10,308	10,646
Salary - Second PW Clerk		56,661				8,000
Salary - 59 Maintenance		46,236	32,104	13,560	49,372	60,678
Salary - 60 Maintenance		46,236	48,845	53,991	59,788	62,844
Overtime		7,833	8,933	469	6,194	8,000
Benefits - Park & Rec Coordinator	26,109	27,195	25,390	30,291	25,714	29,267
Benefits - Park & Rec Assistant	18,359	22,378	23,836	25,461	23,963	27,293
Benefits - 50 Public Works Director		8,785	9,082	7,605	7,514	8,115
Benefits - 51 Records Clerk		5,249	8,569	5,425	5,454	6,041
Benefits - Second PW Clerk		29,505	827	733	874	3,000
Benefits - 59 Maintenance		26,747	18,475	9,173	28,283	32,869
Benefits - 60 Maintenance		26,645	27,578	29,086	30,086	33,339
Benefits - Miscellaneous		106	1,055	5,610	3,829	4,000
Overtime Benefits		1,672	1,933	106	1,264	2,000
Office & Operating Supplies	1,518	3,806	2,475	2,409	2,507	3,625
Safety Supplies		450	419	1,194	897	1,000
Uniforms		1,483	1,892	1,538	1,700	1,200
Fuel	0	4,395		941	7,933	6,000
Small Equipment - Office		2,446	807	279	731	1,500
Small Tools & Equip. - Shop		1,359		72	2,084	2,000
Misc. Prof. Services						375
Prof Services - Labor						127
Prof Services - Engineering (Park)	0		217			
Telephone	1,307	1,898	2,251	1,582	1,165	2,150
Postage	201	8	224	83	15	250
Travel/Lodging/Meals/Mileage	777	1,169	2,326	2,268	883	2,500
Advertising	931	716	1,263	49	1,556	3,150
Ball Field Lighting	12,030	14,755	13,143	2,886	9,882	14,150
Utilities - Shop Electricity		3,026	4,393	4,352	3,822	4,100
Utilities - Shop Natural Gas		1,259	1,634	2,287	2,128	2,000
Water/Sewer Use		1,298	1,265	1,623	1,768	1,500
Concessions Water/Sewer Usage	3,391	3,319	3,684	3,813	3,948	3,900
Office Equip. Rep. & Maint.		429	162		121	700
Shop Bldg Rep. & Maint.		1,486	350	1,091	4,595	12,000
Vehicle/equip Rep. & Maint.		10,179	5,536	5,752	12,738	8,000
Radio System Rep. & Maint.						250
Fees/Dues/Registration	949	425	335	160	139	1,175
Recreation Programs	2,077	5,665	3,736	3,129	6,826	5,410
City trips & Tours Travel expense					601	

**CITY OF OTHELLO
2022 Expenditure Budget
General Fund 001**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
Training	712	278	1,484	195	863	1,000
Miscellaneous Expenses		597	83	25,914	654	350
Prof. Svcs. - Boarddocs		0				150
Little League - Uniforms	18,847	14,511	15,869	6,318	15,793	16,000
Little League - Equipment	15,007	2,996	3,728	1,224	3,797	5,000
Little League - Advertising	7,014	1,338	337	335		2,500
Little League - Fees/Dues	5,726	7,291	5,785		3,287	7,200
Total Recreation Services & Programs	735,891	500,198	418,354	375,708	453,272	519,329

RECREATIONAL POOL PROGRAM

Salaries - Lifeguards	83,920	62,521	68,743		68,364	77,170
Salary - Pool Manager	3,610	0	11,320		5,111	13,057
Salary - Asst. Pool Manager	12,800	15,959	7,007	146	7,551	15,211
Salary - Concessions	29,082	17,714	14,115		17,153	15,889
Salary - Event Instructors						
Overtime	206	0				
Benefits (fica, medicare, L&I, Unemp)	14,308	8,854	8,866		9,003	6,628
Benefits - Pool Manager	524	0	1,253		764	1,164
Benefits - Asst. Pool Mgr.	1,917	1,976	801		991	1,977
Benefits - Concessions	5,179	2,545	1,810		2,301	1,368
Benefits - Overtime	27	0				
Office & Operating supplies	1,003	2,870	1,535	1,780	2,296	2,000
Supplies - Safety	1,821	1,642	357	94	1,336	1,500
Pool Supplies - Chemicals	30,648	28,626	15,709		22,755	28,000
Staff Uniforms	3,449	2,131	2,321	111	2,343	3,000
Concession Supplies	11,118	8,336	4,948		4,869	2,500
Minor Equipment - pool programs	199	153			132	300
Telephone - Pool	699	699	700	759	1,193	700
Advertising	0	540	510	136	265	2,000
Miscellaneous	170	265	639	11	1,831	600
Training - Pool Staff	1,275	1,734	692	1,267	708	4,000
Total Pool Program	201,955	156,565	141,326	4,305	148,965	177,064

PARKS DEPARTMENT-CONCESSIONS

Salary - Park Concession	6,313	9,524	3,195		6,907	7,700
Benefits - Park Concession	976	1,364	410		843	1,100
Office & Operating - Park Prog	78	878	883	1,602	1,298	700
Supplies - Safety	0	17	342	107		530
Staff Uniforms	459	99			909	
Concessions supplies	13,711	7,907	7,711		3,731	10,000
Minor Equipment - Park Prog	36	0				
Miscellaneous	130	92	2,622		2,620	2,620
Park staff training	0	0				
Total Park Concessions	21,703	19,880	15,163	1,709	16,308	22,650

PARKS DEPARTMENT-POOL FACILITIES

Pool Maintenance Supplies	2,490	2,600	881	202	1,101	2,600
Small Tools & Equipment	1,040	178	450	114	413	1,000
Electricity	19,450	16,009	13,342	2,645	10,824	17,000
Cascade Gas	12,077	14,723	5,235	329	4,922	12,000
Water & Sewer-PAY to W/S	12,415	22,974	6,976		30,144	12,000
Pool EQ and Structure R&M	10,679	9,214	6,588	536	12,883	8,500
Pool Operating Permits & Fees	140	760	552	386	170	800
Annual Payment to Adams County	10,000	10,000	10,000	10,368	10,000	10,000
Total Pool Facilities	68,291	76,458	44,024	14,579	70,457	63,900

PARKS - FACILITIES

Operating Supplies				980	442	900
Safety Supplies	1,219	669	190	82	819	1,200
Grounds Maintenance Supplies	297	1,846	402	79	414	400
Parks Small Tools & Equipment	860	1,483	1,493	693	723	1,500
Parks Travel					65	100
Park Restroom Rentals	370	515	395	4,120	1,635	2,500

**CITY OF OTHELLO
2022 Expenditure Budget
General Fund 001**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
Electricity - Parks & Facilities	19,424	20,614	21,923	22,211	22,049	21,000
Irrigation Expenses	15,930	16,068	18,298	16,986	16,990	17,000
Parks Water Usage	18,461	17,324	18,688	14,149	20,796	15,500
Grounds Maintenance	13,066	13,015	10,420	7,932	8,249	13,200
Walk path / Sidewalk Improvements	6,603	259	82			8,000
Park Equipment - Repairs & Maint	8,067	9,610	5,348	6,959	5,033	9,500
Park Structure Repair & Mtn.	13,867	12,553	15,164	16,387	11,263	14,500
Vandalism - Repair & Maint.	3,566	1,175	300	2,465	6,206	4,000
Vehicle Repair & Maintenance			2,659	348	609	8,000
Sprinkler System Maintenance	8,541	7,239	2,705	9,159	7,265	9,000
Miscellaneous	0	0			277	100
Parks Training\Education	0	821	425	250	528	1,000
Total Park Facilities	110,269	103,191	98,493	102,800	103,364	127,400

TOTAL PARK & REC OPER EXPENDITURES	1,138,110	856,293	717,359	499,102	792,367	910,343
---	------------------	----------------	----------------	----------------	----------------	----------------

PARK & REC CAPITAL EXPENDITURES

Pool - Tile Repair						16,230
Soccer Bownet goals (16)						6,726
Lit reader board (by new PW bldg)						25,000
Building upgrades for Park & Rec						50,000
Equipment Trailer						3,000
Backhoe Hammer						2,000
Backhoe Bucket						1,000
Skateboard Park lighting	40,377					
Groundsmanager Toro 4010-D Cab T4 Compliant Diesel				108,858		
Cash registers (POS)		2,112				
Heat Exchange - Pool			53,373			
Backwash tanks sand replacement - pool			25,721			
Tennis Court	36,863					
Lane Ropes		2,414				
Trim Mower	122,935				5,005	
Life Jackets		4,499				
Total Capital Expenditures	200,176	9,025	79,094	108,858	5,005	103,956

PARK & REC INTERFUND TRANSFERS

Trs-Out Fund 103 Skateboard Park						
Trs-Out Fund 103 Community Ctr.						
TRS-Out Fund 104 Park property purchase						
Trs-Out Fund 310 Main St. Proejct						
Trs-Out PW Alloc/Street Fund 101						
Total Interfund Transfers	0	0	0	0	0	0

GRAND TOTAL - PARKS & RECREATION	1,338,285	865,317	796,454	607,959	797,372	1,014,299
---	------------------	----------------	----------------	----------------	----------------	------------------

PLANNING & BUILDING DEPARTMENT

PLANNING DEPARTMENT

Salary - City Planner (100%)	63,796	83,640	89,894	94,684	97,828	108,049
Salary - Secretary (50%)	11,388	17,703	23,537	25,316	15,659	25,230
Salary - Engineer			26,204			
Salary - Engineer Tech			11,603			
Benefits - City Planner (100%)	24,045	33,580	35,148	36,774	36,059	40,817
Benefits - Secretary (50%)	7,203	10,576	13,309	14,656	11,754	14,578
Benefits - Engineer			9,549	8		
Benefits - Engineer Tech			5,164	7		
Office & Operating Supplies	32	427	846	45	18	500
Small Equipment	0	60	717			200
Prof. Serv. - Planning	12,072		3,000		1,000	3,000
Prof. Serv. - Planning/engineering (City)	76,069	3,145				
Prof. Serv. - Maps, Aerial Photos						
Prof. Serv. Engineering - Plat/Plan Review (Bill Bac	18,327	78,650				

**CITY OF OTHELLO
2022 Expenditure Budget
General Fund 001**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
Commerce - Residential Capacity Grant				20,120	4,880	0
Postage	135	122	301	1	7	400
Telephone	1,063	1,462	1,594	1,800	1,864	2,000
Travel/Lodging/Meals/Mileage	1,606	2,121	4,626	1,124	1,085	4,500
Advertising-Legals	708	245				
Planning Education\Conferences	1,559	995	355	350	995	1,500
Dues & Fees	20	100	210	465	1,024	900
Permit Tracks					16,230	16,230
Total Planning Department	218,022	232,827	226,058	195,351	188,404	217,904
BUILDING DEPARTMENT						
Salary - Building Official (0%)	15,949					
Salary - Secretary (50%)	23,638	17,703	23,538	25,316	15,660	25,230
Salary - Buiding Inspector		52,133	64,052	68,287	69,279	71,240
Benefits - Building Official (0%)	5,414	4				
Benefits - Secretary (50%)	14,951	10,570	13,294	14,642	11,741	14,578
Benefits - Building Inspetor		25,702	29,766	31,109	30,591	33,479
Office & Operating supplies	140	1,123	276		821	500
Publications & Code Books	0	205	853	84		500
Fuel					95	1,200
Small Equip. Purchases					37	
Prof. Svcs - Engineering	0					
Prof. Svcs - Permit Center	6,850	697				
SAFEBUILT - School Charges						
SAFEBUILT - Other City Charges						
Postage	50	288	583	464	188	400
Dues & Fees	135	130	364	255	215	300
Building Education\Conferences	0	1,611	985	800	1,128	2,000
Truck for Building Inspector					35,423	
Total Building Department	67,127	110,167	133,711	140,957	165,178	149,427
GRAND TOTAL - PLAN & BLDG DEPARTMENT	285,149	342,994	359,769	336,307	353,582	367,331
LIBRARY						
OPERATING EXPENSES						
MCL Payment (Revs from ACLD)						
Bldg. Repair & Maintenance	2,119	1,159	3,925	18,599	318	2,000
Library Roof						
Operating Total	2,119	1,159	3,925	18,599	318	2,000
LIBRARY EXPENDITURES TOTAL	2,119	1,159	3,925	18,599	318	2,000
Payroll Clearing	(1,010)			(500)	(2,031)	
TOTAL GENERAL FUND OPER EXPENDITURES	4,761,718	4,756,969	4,919,771	4,938,958	5,540,065	6,865,371
TOTAL GEN FUND NON-OPER EXPENDITURES	437,574	193,176	680,162	654,463	785,025	565,061
GRAND TOTAL GENERAL FUND	5,199,293	4,950,145	5,599,933	5,593,421	6,325,090	7,430,432

**CITY OF OTHELLO
2022 Expenditure Budget
General Fund 001**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

This
Page
Intentionally
Left
Blank

**CITY OF OTHELLO
2022 Revenue Budget
STREET FUND 101**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

STREET FUND REVENUES

BEGINNING FUND BALANCE	709,944	661,373	708,624	592,071	854,194	756,565
-------------------------------	----------------	----------------	----------------	----------------	----------------	----------------

TAXES

Local Retail Sales Tax (50% split with Gen)	767,660	788,094	795,989	995,280	1,027,716	915,000
Property Tax						
Total Taxes	767,660	788,094	795,989	995,280	1,027,716	915,000

LICENSES & PERMITS

Right-of-Way Usage Permits	3,014	3,197	11,225	2,695	3,564	3,100
Curb Cutting Permits						
Total Licenses & Permits	3,014	3,197	11,225	2,695	3,564	3,100

INTERGOVERNMENTAL

WSDOT Walk/bike Path Loop						
HAWK Main Street Safety Project				62,416	527,084	
Disaster Grants - Public Assistance	69,691					
Safe routes to School (WaDOT) Scootney & 14th						
Safe Routes To School programs (WaDOT) Ash	7,994			5,308		
Transportation Improvement Board (14th)	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	8,279	11,504	11,449	11,376	11,410	11,504
M.V. Fuel Tax - City Streets	163,305	168,731	164,336	143,766	151,949	158,177
M.V. Appropriations (ESSB 5987)	7,245	10,240	10,018	9,954	9,984	10,109
Road Tax - Lieu of Property Tax					94,135	
Adams Co Trans Project	80,114	81,423	91,489	94,745		40,000
Quadco - Bike & Pedestrian plan						
Safe Routes to school programs (OSD)						
Reimbursement						
Total Intergovernmental	1,474,545	534,185	277,291	327,565	794,562	219,790

Charges for Services

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

MISCELLANEOUS:

Investment Interest	1,181	1,943	4,376	3,339	871	1,221
Street Rep/Water & Sewer				34		
Other Misc. Street Rev	1,235	9,614	3,613		26	1,000
Sale of Equip/Salvage						
Prior Year(s) Corrections						
Total Miscellaneous	2,415	11,556	7,990	3,373	897	2,221

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

TRANSFERS BETWEEN FUNDS:

Trs-In Fund 135/Beautification lighting proj						
--	--	--	--	--	--	--

**CITY OF OTHELLO
2022 Revenue Budget
STREET FUND 101**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
TRS - Street Reserves (1 Truck)						
TRS - Fund 140 Util Tax - Service Trk.						
TRS - Fund 140 Util Tax - St projects	194,000					
TRS - Fund 140 Util Tax						
TRS - Fund 140 Util Tax - Seasonal work						
TRS - REET Fund 135 (Street Overlays)						
TRS - Street Reserve Fund 110 (street projects)						
TRS - Fund 406 1st ave Alley approaches						
Code Enfrcmnt Allocation						
Public Works Allocation (Park & Rec)	0					
Public Works Allocation (Water)	0					
Public Works Allocation (Sewer)	0					
TRS - from Fund 310						
Total Transfers	194,000	-	-	-	-	-
TOTAL STREET REVENUES	2,741,634	1,555,837	1,095,996	1,331,396	1,827,755	1,141,611
TOTAL AVAILABLE REVENUES	3,451,578	2,217,210	1,804,620	1,923,467	2,681,949	1,898,176

**CITY OF OTHELLO
2022 Expenditure Budget
STREET FUND 101**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
<u>STREET FUND EXPENDITURES</u>						
ROAD & STREET						
Supplies - Patching	5,582	286	1,926		2,445	5,500
Asphalt / Crack / Chip Sealing	9,432	-		30,776	-	65,000
Street Repairs	4,121	3,604	427	2,279	14	5,000
STORM DRAINS						
Storm Drains Repair & Maintenance	25	-	1,971		1,326	8,500
SIDEWALKS						
Sidewalk Repair & Maint	18,942	11,863	10,592	13	4,003	10,000
Curb and Gutter Repair & Maint	-	1,626			8,602	10,000
ADA Improvements						
STREET LIGHTS ELECTRICITY						
	97,799	102,426	100,305	96,937	95,208	105,000
TRAFFIC CONTROL						
Paint & Stripping Supplies	18,410	(236)	43,042		2,668	30,000
Traffic Signal Repair Supplies	1,538	3,324	842	3,885	1,294	3,500
Traffic Control Signs	7,152	6,767	42	3,914	11,874	9,000
Traffic Lights Repair & Maintenance	19,719	684	5,679	2,604	1,257	10,000
SNOW & ICE CONTROL						
Sand, Salt, Chemicals	10,923	6,380	8,284	466	10,550	11,000
STREET CLEANING						
Sweeper Maintenance	5,049	905				5,000
ROADSIDE						
Weed & Debris Removal Services	32,216	24,775	21,681	19,854	13,145	45,000
Street Operations Total	230,908	162,405	194,790	160,728	152,387	322,500
STREET ADMINISTRATION						
Office & Operating Supplies	107	3,895	3,181	2,281	2,342	3,500
Grant Writer - Professional services (1/4)	7,913	16,192	16,383	16,258	18,694	16,000
Admin & Overhead - Professional Services	159,156	163,195				
State Audit						
Postage	99	409	115	48	197	300
Travel/Lodging/Meals/Mileage	690	869	347	468	107	1,000
Advertising - Legal Publications	1,887	166		532	1,690	1,500
Streets Training & Education	1,602	844	156			1,000
Street Administration Total	171,454	185,569	20,182	19,587	23,031	23,300
TOTAL STREET OPER. EXPENDITURES	230,908	162,405	194,790	160,728	152,387	322,500
TOTAL STREET NON-OPER. EXPENDITURES	171,454	185,569	20,182	19,587	23,031	23,300
TOTAL STREET EXPENDITURES	402,362	347,974	214,972	180,316	175,418	345,800
Salary - 50 Public Works Director	83,118	21,150	23,595	19,592	19,980	21,375
Salary - 51 Records Clerk	47,220	9,533	14,767	9,741	10,308	10,646
Salary - 52 Maintenance	64,003	46,072.04	27,511	15,982	49,390	61,278
Salary - Second PW Clerk	59,782					14,000
Salary - 54 Maintenance	55,598		58,066	55,947	49,671	60,678
Salary - 55 Maintenance	56,264					
Salary - 56 Maintenance	56,022					
Salary - 57 Maintenance	47,027					
Salary - 58 Maintenance	47,439					
Salary - 59 Maintenance	55,918					
Salary - 60 Maintenance	45,921					
Salary - 62 Seasonal	14,793	8,173	19,028	25,768	13,896	24,735
Salary - 63 Seasonal	-	3,576	19,639	26,594	21,711	24,735
Salary - 64 Seasonal	21,189	18,445	17,205	36,815	34,474	26,235
Salary - 65 Seasonal	11,359	7,778	7,657	13,339	12,160	26,235
Salary - 61 Maintenance	40,441	46,451				
Salary - Grant Administrator					19,315	20,400
Salary - IT Specialist						7,000
Salary - Engineer			26,204			
Salary - Engineer Tech			11,603			
Overtime	25,065	1,380	6,437	2,187	6,583	7,000
Benefits - Miscellaneous	3,916	979	2,070	2,647	462	1,000
Benefits - 50 Public Works Director	33,864	8,581	9,086	7,813	7,741	8,115

**CITY OF OTHELLO
2022 Expenditure Budget
STREET FUND 101**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
Benefits - 51 Records Clerk	25,673	5,250	8,574	5,460	5,454	6,041
Benefits - 52 Maintenance	27,865	27,096	14,177	9,767	28,341	32,999
Benefits - Second PW Clerk	29,124					4,000
Benefits - 54 Maintenance	28,848	230	28,921	30,022	28,149	32,869
Benefits - 55 Maintenance	28,869					
Benefits - 56 Maintenance	29,179					
Benefits - 57 Maintenance	27,090	195				
Benefits - 58 Maintenance	27,230					
Benefits - 59 Maintenance	29,294					
Benefits - 60 Maintenance	26,974				199	
Benefits - 62 Seasonal	12,084	7,293	13,940	17,272	8,865	17,297
Benefits - 63 Seasonal	107	3,264	13,779	17,468	13,362	17,297
Benefits - 64 Seasonal	18,777	15,061	13,441	25,431	23,681	17,297
Benefits - 65 Seasonal	10,868	7,081	5,765	8,726	6,867	17,297
Benefits - 61 Maintenance	24,627	27,146	40			
Benefits - Grant Administrator					8,011	8,848
Benefits - IT Specialist						3,000
Benefits - Engineer			9,550	8		
Benefits - Engineer Tech			5,164	7		
Overtime Benefits	5,559	307	1,332	695	170	-
Office Supplies	3,645	2,240	2,056	797	1,333	1,300
Shop Operating Supplies	4,722	964	3,379	13,365	12,287	4,000
Equipment Maintenance Supplies		12	249	10		
Safety Supplies	3,495	450	408	907	571	800
Uniforms	9,848	1,483	1,562	1,433	1,706	1,700
Fuel	27,295	7,415	9,376	4,009	7,868	7,500
Small Equipment - Office	1,223	2,471	1,812	175	680	1,500
Small Tools & Equip. - Shop	6,532	1,693	2,865	689	5,404	3,000
Misc. Prof. Services	67	42	40	2,695	440	400
Prof. Services - Labor	750	-				
Prof. Services - Engring	59,792	108,538	7,872	11,623	3,528	10,000
Telephone	4,249	3,480	2,791	2,631	2,390	3,000
Travel/Lodging/Meals/Mileage			473	14	149	600
PW Advertising	2,388	7	890	180		900
Utilities - Shop Electricity	11,265	3,026	4,393	4,352	3,822	3,800
Utilities - Shop Natural Gas	6,771	1,259	1,634	2,287	2,128	2,000
Water/Sewer Use	4,215	1,298	1,265	1,623	1,768	1,100
Office Equip. Rep. & Maint.	1,488	429	140		655	500
Shop Bldg Rep. & Maint.	12,430	3,212	3,565	2,462	6,537	12,500
Vehicle/equip Rep. & Maint.	25,370	9,584	6,792	8,746	15,090	8,000
Radio System Rep. & Maint.	-				-	250
Fees/Dues/Registrations	270	163	503	688	325	250
Miscellaneous Expenses	-	37			314	625
Contracted Labor - Coyote Ridge	-					
Prof. Svcs. - Boarddocs	583	583	584	584	584	150
Central Services - Salary			69,354	75,227	64,521	
Central Services - Benefits			24,912	26,177	20,878	
Central Services -Office & Operating Supplies			1,904	1,330	3,314	
Central Services - Professional Services	(1,003,323)	44	31,767	32,150	39,343	
PUBLIC WORKS EXPENDITURES						
Total PW Operations	304,184	413,470	538,138	525,432	564,425	534,252
Engineering						
Salary - Engineer				50,344	52,020	52,820
Salary - Engineer Tech				33,017	37,682	37,824
Benefits - Engineer				17,255	16,870	18,452
Benefits - Engineer Tech				13,694	14,146	15,332
Office & Operating supplies				3,027	13,617	2,500
Fuel				786	182	400
Small Equipment				-	1,151	350
Travel/Lodging/Meals/Mileage				139		1,400
Education\Conferences				190	567	1,200
Dues & Fees				-		2,200
Total Engineering	-	-	-	118,452	136,235	132,478
TOTAL OPERATIONS	304,184	413,470	538,138	643,884	700,660	666,730

CITY OF OTHELLO
2022 Expenditure Budget
STREET FUND 101

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
CAPITAL EXPENDITURES						
Property Purchase		40,673		3,212		
New Network Switch						
Compute support contract						2,400
Domain Controller				580		
City Hall Routing Network-RE-IP						5,900
Network support contract						1,700
Phones				22		0
Server Room					6,972	-
Exchange Migration into the cloud	2,628		15,857			
PC 365 Lic			5,304			
Backup Upgrades (/5)	-		528	1,141		
New Network Switch (/5)	15,425				2,886	2,114
Graco Line Laser V 3900						
Service Truck (1) (st/wa/se)			53,352			32,197
Beautification Committee		22				
Street Overlay Proj.	-	10,529				
Pavement Surface Condition Rating	16,935	5,448				
Camera System (/5)						
UPS network infrastructure			5,278			
GPS equipment				23,591		
ADA review	20,453					
Property Development		455	7,687			
QUADCO - Bike & Pedestrian Plan						
14th Ave proj Sewer loan rpmt		204,819	102,410			
Crack seal	384,917	49,890				140,000
TIB N Broadway reconstruction proj						151,000
Council Projector System (/5)			1,305			
TIB 1st (26-Spruce)	1,126,858	133,675	105,071			
Equipment Trailer	35,941					3,000
Backhoe Hammer						2,000
Backhoe Bucket	164,250					1,000
City Walk Path						
SR 24 Industrial Area	16,797					
Safe Routes to school (Scootney & 14th)						31,500
HAWK Main Street Safety Proj	10,958		7,250	62,461	629,825	
Safe Routes to school programs (Ash st)					9,046	
Capital Expenditures Total	1,795,161	445,511	304,041	91,008	648,729	372,811
TRANSFERS						
Fund 310 Main Street Project						
Virtual Servers (Trs to savings 1 of 2)					10,000	10,000
PW Vehicle Equip. Reserve (110)						
Gen'l Fund Cost Allocation	-					135,173
PWTF - Broadway Reconstruction	30,671	30,525	30,379	30,233	30,087	29,941
Gen'l Fund - Computer Services	-					
PWTF - SR 24 Industrial Area						
Main Street Reconstruction Bonds	257,826	271,106	125,021	123,834	122,772	126,565
Transfer Total	288,497	301,631	155,400	154,067	162,859	301,679
TOTAL PUBLIC WORKS EXPENDITURES	2,387,842	1,160,612	997,579	888,958	1,512,247	1,341,220
GRAND TOTAL STREETS	2,790,205	1,508,586	1,212,551	1,069,274	1,687,665	1,687,020

CITY OF OTHELLO
2022 Expenditure Budget
STREET FUND 101

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

This
Page
Intentionally
Left
Blank

CITY OF OTHELLO
2022 Revenue & Expenditures
FUND 195 - Transportation Improvement Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	24,866	54,438	173,789	20,354	319,469	8,127
Transportation Benefit District Tax	356,976	369,298.91	372,681	467,930	483,592	465,000
TIB (Lee Rd Reconstruction Project)			531,660	58,882		
Stop sign study (Quadco)					14,408	8,658
TOTAL REVENUES	381,842	423,737	1,078,130	561,573	811,720	473,127

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

Professional services - Audit		880				
Professional services - Insurance	2,891					
Capital project engineering			75,845			
TIB - Lee Rd Engineering			280,546	74,907	578,550	
Capital project construction	324,513		551,384			
TIB - Lee Rd Construction						
Olympia (Sandhill)		208,607				
Columbia (Sagestone 8)		40,462				
Stop sign study (Quadco)				17,198	1,901	
Crack seal						
TIB N Broadway reconstruction proj						
Safe Routes to school (Scootney & 14th)						
Main St Bond (pmt assistance)			150,000	150,000	150,000	150,000
TOTAL EXPENDITURES	327,404	249,948	1,057,776	242,104	730,451	150,000
ENDING FUND BALANCE	54,438	173,789	20,354	319,469	81,268	323,127

**CITY OF OTHELLO
2022 Revenue
ARPA 119 (AMERICAN RESCUE PLAN ACT)**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
<i>REVENUE</i>						
Beginning Fund Balance					-	961,611
ARPA Funds					1,171,611	1,170,467
Dep of Comm. CERB grant (Beautification proj.)						
Assessment Interest						
Assessment Principal						
Prior Year(s) Corrections						
Revenues	-	-	-	-	1,171,611	1,170,467
Total Revenue & Beginning Fund Balance	-	-	-	-	1,171,611	2,132,078

**CITY OF OTHELLO
2022 Expenditures
ARPA 119 (AMERICAN RESCUE PLAN ACT)**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
<i>EXPENDITURES</i>						
Othello Holiday Committee					12,000	
Saddle Mountain Amateur Radio Club					30,000	
Surveillance Cameras						
Council decision						
Total Expenditures	-	-	-	-	42,000	-
Ending Fund Balance	-	-	-	-	1,129,611	2,132,078

**CITY OF OTHELLO
2022 Revenue
TOURISM FUND 114**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
REVENUE						
Beginning Fund Balance	46,942	41,157	44,430	39,769	46,966	49,751
Hotel/Motel Tax	50,513.68	49,541	48,153	45,821	66,146	52,000
Interest Revenues	336.13	582	686	357	142	190
Prior Year(s) Corrections						
Total Revenue	50,850	50,123	48,839	46,178	66,288	52,190
Total Revenue & Beginning Fund Balance	97,792	91,280	93,269	85,947	113,255	101,941

**CITY OF OTHELLO
2022 Expenditures
TOURISM FUND 114**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
EXPENDITURES						
Othello Community Museum	650	700	800	-	900	2,000
Othello Holiday Committee			700	700	3,000	4,100
Chamber of Commerce	26,129	12,000	13,600	11,600	11,800	12,900
Old Hotel	5,000	5,400	6,000	5,100	5,300	6,400
Rodeo	7,600	8,100	9,000	2,139	7,900	9,000
All City Car Classic	2,308	2,500	2,500	1,940	2,300	3,400
Othello Fair Association	5,087	5,500	6,000	5,100	5,300	6,400
Sandhill Crane Festival	8,276	8,400	9,400	8,000	8,200	9,300
Caboose Project						
Coulee Corridor Project	985	1,050	1,100	900	1,100	2,200
Othello Mexican Soccer		2,500				
Latino State Championship			2,900	2,203	2,500	3,600
Othello Barracudas Swim Team						
Distinguished Young Women						
Othello Rod & Gun Club	600	700	1,500	1,300	1,500	2,600
Christmas firework display						10,000
Total Expenditures	56,635	46,850	53,500	38,982	49,800	71,900
Ending Fund Balance	41,157	44,430	39,769	46,965	63,455	30,041

**CITY OF OTHELLO
2022 Revenue
REAL ESTATE EXCISE TAX FUND 335**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUE

Beginning Fund Balance	103,264	16,491	63,052	45,205	101,821	226,498
1/4% Local R.E Excise Tax	61,294	56,361	77,222.49	81,404	138,835	100,000
Investment Interest	134	200	222	211	91	110
Other (Park Plane)		15,000				
Revenues	61,428	71,561	77,444	81,615	138,926	100,110
Total Revenue & Beginning Fund Balance	164,691	88,052	140,497	126,820	240,747	326,608

**CITY OF OTHELLO
2022 Expenditures
REAL ESTATE EXCISE TAX FUND 335**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

Repair & Maintenance (Park Plane)	23200					
CH Remodel					10,412	40,000
Library Electrical upgrade			19,354			
Camera system			42,987	-	-	30,000
Conduit & J boxes for Lions park trail lights						40,000
St lighting Beautification Project	25,000	25,000	32,952	25,000		
Strt - Beautification lighting proj						
TRS - Waterline Improvement Project						
TRS to 103 Pk & rec for Park Bathroom	100,000					
Gen'l Fund - Park Equip & Renovation						
TRS - Gen'l Fund/Police Vehicle						
TRS - Street (Scootney/Overlay)						
TRS - 106 Fire Truck Purchase						
Total Expenditures	148,200	25,000	95,292	25,000	10,412	110,000
Ending Fund Balance	16,491	63,052	45,205	101,820	230,335	216,608

**CITY OF OTHELLO
2021 Revenue
UTILITY TAX FUND 140**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
REVENUES						
Beginning Fund Balance	111,836					
B & O Natural Gas	363,162					
Electricity	559,727					
Natural Gas	110,461					
Cable						
Telephone	164,046					
Water 10%	287,676					
Sewer 15%	273,797					
Prior Year(s) Corrections						
Utility Taxes	1,758,868			-	-	-
Interest Earnings	57					
Interest	57			-	-	-
Total Revenue	1,758,926			-	-	-
Total Revenue & Beginning Fund Balance	1,870,762			-	-	-

All activities are now reflected in the General Fund.

**CITY OF OTHELLO
2021 Expenditures
UTILITY TAX FUND 140**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
EXPENDITURES						
Park Restroom						
TRS - Fund 310 Main Street Proj.						
TRS - G.O. Bond Main Street						
TRS - SR 24 PWTF Loan						
TRS - GF-Operations 50% of Rev	1,553,528					
TRS - Gen'l Fund/ CH AC	21,234					
TRS - Gen'l Fund/Admin-Police						
TRS - Gen'l Fund/Fire Truck purchase						
Public Works Truck						
TRS - Steet Fund	194,000					
TRS - Streets/New Truck						
TRS - G.O. Debt Service - City Hall						
TRS - Fire Reserves	102,000					
TRS - Water/New Truck						
TRS - Sewer/New Truck						
TRS - General Fund/Park Restrooms						
TRS - General Fund/2 police vehicles						
TRS - Pool Repair						
TRS - Street/Seasonal work						
Total Expenditures	1,870,762			-	-	-
Restricted Fund Balance						
Ending Fund Balance	(0)			-	-	-

All activities are now reflected in the General Fund.

This
Page
Intentionally
Left
Blank

**CITY OF OTHELLO
2022 Revenues & Expenditures
PWTF BROADWAY 2006 DEBT SERVICE FUND 220**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
REVENUES						
BEGINNING BALANCE	-	-	-	-	-	-
Interest Revenue						
TRS-Strt\1989 PWTF Loan						
TRS-Strt\2000 PWTF Loan	30,671	30,525	30,379	30,233	30,087	29,941
TOTAL REVENUES -PWTF BRDWY	30,671	30,525	30,379	30,233	30,087	29,941
EXPENDITURES						
1989 PWTF Prin Payment						
1989 PWTF Int Payment						
TOTAL 1989 Broadway PWTF Loan	-	-	-	-	-	-
2006 PWTF Prin Payment	29,211	29,211	29,211	29,211	29,211	29,211
2006 PWTF Int Payment	1,461	1,314	1,168	1,022	876	730
TOTAL 2006 Broadway PWTF Loan	30,671	30,525	30,379	30,233	30,087	29,941
TOTAL EXPENDITURES - PWTF BRDWY	30,671	30,525	30,379	30,233	30,087	29,941
ENDING FUND BALANCE	-	-	-	-	-	0
TOTAL	30,671	30,525	30,379	30,233	30,087	29,941

**CITY OF OTHELLO
2022 Revenues & Expenditures
2010 Bond - Main Street Construction Project Fund 225**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
REVENUES						
BEGINNING BALANCE	0	-	-	-	-	-
Interest Revenue						
Refunding Long-term Debt Issued	2,160,000					
Trs-In/Utility Tax Fund 140						
Trs in from TBD			150,000	150,000	150,000	150,000
TRS-in Street Fund 101	257,826	271,106	125,021	123,834	122,772	126,565
TOTAL REVENUES - MAIN STREET	2,417,826	271,106	275,021	273,834	272,772	276,565
EXPENDITURES						
G.O. Bond Principal Pmt	185,000	180,000	190,000	195,000	200,000	210,000
G.O. Bond Interest Pmt	317,526	90,142	84,551	78,364	72,302	66,065
Administrative Fees	300	964	470	470	470	500
Advanced Refunding Escrow - Debt Service Principal	1,915,000					
TOTAL	2,417,826	271,106	275,021	273,834	272,772	276,565
TOTAL EXPENDITURES - MAIN STREET	2,417,826	271,106	275,021	273,834	272,772	276,565
ENDING FUND BALANCE	-	-	-	-	-	0
TOTAL	2,417,826	271,106	275,021	273,834	272,772	276,565

This
Page
Intentionally
Left
Blank

**CITY OF OTHELLO
2022 Revenue Budget
WATER FUND 401**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

WATER DEPARTMENT REVENUES

Beginning Fund Balance	209,466	806,229	60,572	42,608	761,964	338,687
------------------------	---------	---------	--------	--------	---------	---------

GRANT REVENUE

Receive RD loan for Well 3				1,448,400		
CDBG Grant - Rehab Well #6						
CDBG - 3.5 MG Standpipe Reservoir				712,500	37,500	
DoH - Water Supply study						
DoH - Wtr System Consoldation Studies (8)	114,114					
DoH DWSRF Loan - 3.5 MG Standpipe Reservoir					1,951,932	
DOE - ASR Pilot Testing (2)	99,894	80,106	102,019	188,348	272,262	
DOE - Truman Property Soil & Groundwater Sampeling					35,218	
TIB 1st (26-Spruce)						
CERB - Planning Grant	-		50,000			
Commerce Approp - Well #10 Drilling & Pump Station				434,897		
Commerce Leg approp for ASR Phase 2					102,467	
DOH Appropriation - Well #10 Drilling & Pump Station				570,312	779,887	
Total Grant Revenue	214,008	80,106	152,019	3,354,458	3,179,266	-

WATER SALES

Water Sales	2,795,991	3,062,749	3,437,885	3,548,738	3,788,030	3,790,000
Other Sales						
Tank Water						
Water Connection Fees	26,915	28,727	27,158	41,182	33,752	20,000
Gen Facility Charges	36,134	57,870	71,725	112,010	73,180	53,000
Latecomers Agmt. Chgs.	7,375	47,511	113			
Misc Water Operations	7,513	1,634	48	1,380		
City Water Usage	33,217	37,505	32,130	24,697	42,013	38,000
Miscellaneous Fines & Penalties	32,205	31,690	37,048	12,479	4,738	5,000
Total Charges for Services	2,939,349	3,267,685	3,606,107	3,740,486	3,941,713	3,906,000

MISCELLANEOUS REVENUES

Investment Interest	287	555	2,814	489	1,293	400
Ins. Claim Recoveries						
Tractor Use by Streets						
Hydrant Use by Fire Dept						
Cashier's Over/Short						
Sale Salvage - Water						
Misc Other Water Rev	1,442	1,089			815	
Interfund loan from Sewer Reserve (Interim for Well #3)						
Insurance Recoveries						
Prior Year(s) Corrections						
Total Miscellaneous Revenues	1,729	1,644	2,814	489	2,107	400

OTHER REVENUES

Trs-In/Fund 001 Hydrant Costs	13,770	13,900	13,900	13,902	14,670	14,000
Trs-In/Fund 140 PW New Truck						
Trs-In/Fund 135 Waterline Improvement Project						
Trs -In/Fund 107 Water Tower maint prog						
Trs -In/Fund 107 Water tower painting	-					
Trs -In/Fund 107 water line improvements/overlays	60,000		-			55,000
Trs -In/Fund 107 VFD	500,000					
Total Transfers	573,770	13,900	13,900	13,902	14,670	69,000

Total New Water Revenues	3,728,856	3,363,335	3,774,841	7,109,335	7,137,755	3,975,400
---------------------------------	------------------	------------------	------------------	------------------	------------------	------------------

TOTAL AVAILABLE FUNDS	3,938,322	4,169,564	3,835,413	7,151,942	7,899,719	4,314,087
------------------------------	------------------	------------------	------------------	------------------	------------------	------------------

**CITY OF OTHELLO
2022 Revenue Budget
WATER FUND 401**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

This
Page
Intentionally
Left
Blank

**CITY OF OTHELLO
2022 Expenditure Budget
WATER FUND 401**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

WATER DEPARTMENT EXPENDITURES

WATER ADMINISTRATION

Salary - 50 Public Works Director		\$ 21,150	\$ 23,595	\$ 29,379	\$ 29,970	\$ 32,063
Salary - 51 Records Clerk		\$ 9,533	\$ 14,767	\$ 14,611	\$ 15,462	\$ 15,969
Salary - 53 Maintenance		\$ 59,396	\$ 63,278	\$ 65,009	\$ 67,168	\$ 68,208
Salary - 56 Maintenance		\$ 57,360	\$ 58,783	\$ 63,687	\$ 65,897	\$ 68,208
Salary - 61 Maintenance			\$ 50,310	\$ 20,416	\$ 63,901	\$ 67,008
Salary - Second PW Clerk						\$ 14,000
Salary - Utility Billing Clerk (1/3)	17,244	\$ 18,099	\$ 19,015	\$ 20,118	\$ 20,776	\$ 20,784
Salary - Trisha T (1/3)		3,669	\$ 11,362	\$ 12,191	\$ 12,052	\$ 12,159
Salary - Grant Administrator					\$ 19,315	\$ 20,400
Salary - IT Specialist						\$ 7,000
Salary - Engineer			\$ 26,204			
Salary - Records Scanner			\$ 11,603	\$ 3,069		
Overtime		\$ 6,272	\$ 7,626	\$ 5,336	\$ 8,379	\$ 7,000
Benefits - Miscellaneous		\$ 349	\$ 699			
Benefits - 50 Public Works Director		\$ 8,581	\$ 9,083	\$ 11,379	\$ 11,195	\$ 12,173
Benefits - 51 Records Clerk		\$ 5,250	\$ 8,574	\$ 8,132	\$ 8,104	\$ 9,061
Benefits - 53 Maintenance		\$ 29,561	\$ 30,785	\$ 31,533	\$ 31,736	\$ 34,502
Benefits - 56 Maintenance		\$ 29,144	\$ 29,982	\$ 31,306	\$ 31,732	\$ 34,502
Benefits - 61 Maintenance			\$ 27,804	\$ 10,145	\$ 30,398	\$ 34,242
Benefits - Second PW Clerk						\$ 4,000
Benefits - Utility Billing Clerk (1/3)	8,906	\$ 9,577	\$ 9,857	\$ 10,275	\$ 10,143	\$ 10,543
Benefits - Trisha T (1/3)		\$ 2,564	\$ 7,825	\$ 8,186	\$ 8,025	\$ 8,727
Benefits - Grant Administrator					\$ 8,010	\$ 8,848
Benefits - IT Specialist						\$ 3,000
Benefits - Engineer			9,550	\$ 8		
Benefits - Records Scanner			5,164	\$ 276		
Overtime Benefits		\$ 1,396	\$ 1,673	\$ 1,176	\$ 1,691	\$ 1,500
Office & Operating Supplies	2,122	\$ 6,840	\$ 7,107	\$ 6,085	\$ 10,853	\$ 7,800
Safety Supplies		\$ 569	\$ 396	\$ 1,180	\$ 1,259	\$ 2,000
Uniforms		\$ 1,483	\$ 1,562	\$ 1,312	\$ 1,706	\$ 875
Fuel		\$ 6,730	\$ 6,907	\$ 3,905	\$ 7,559	\$ 8,000
Small Tools & Equipment	-	\$ 574	\$ 880	\$ 68	\$ 2,983	\$ 2,000
Small Equipment - Office		\$ 2,446	\$ 1,050	\$ 161	\$ 132	\$ 1,500
Small Tools & Equip. - Shop		\$ 1,850	\$ 378	\$ 723	\$ 1,542	\$ 2,000
Grant Writer - Professional services	7,913	16,942	16,383	16,258	18,694	16,000
Misc. Prof. Services		\$ 13,835	\$ 8,706	\$ 1,651	\$ 6,441	
Prof. Services - Labor		\$ 392				\$ 500
On-Line Payment Costs	5,420	\$ 5,616	\$ 5,826	\$ 7,175	\$ 8,791	\$ 5,500
Prof. Services - Engring		\$ 13,202	\$ 8,899	\$ 12,500	\$ 2,290	\$ 20,000
Water Utilities - Professional Services - PW	420,599					
Central Services - Professional Services - G	376,142	\$ 360,452				
Postage	4,297	\$ 5,171	\$ 5,463	\$ 4,880	\$ 5,032	\$ 4,500
Telephone		\$ 3,429	\$ 2,790	\$ 2,996	\$ 2,550	\$ 3,000
Water Travel	4,074	\$ 2,381	\$ 2,056	\$ 636	\$ 403	\$ 4,000
Water Utility Tax 10%	287,676	\$ 319,599	\$ 353,693	\$ 370,331	\$ 389,497	\$ 379,000
Advertising - Legal Notices	1,398	\$ 515	\$ 2,061	\$ 501	\$ 73	\$ 2,300
Water Revenue Tax	136,306	\$ 149,726	\$ 168,510	\$ 176,316	\$ 186,988	\$ 160,000
Utilities - Shop Electricity		\$ 3,026	\$ 4,393	\$ 4,352	\$ 3,822	\$ 4,500
Utilities - Shop Natural Gas		\$ 1,259	\$ 1,634	\$ 2,287	\$ 2,128	\$ 3,200
Water/Sewer Use		\$ 1,298	\$ 1,265	\$ 1,623	\$ 1,768	\$ 1,200
Office Equip. Rep. & Maint.		\$ 429	\$ 140		\$ 217	\$ 500
Shop Bldg Rep. & Maint.		\$ 1,486	\$ 399	\$ 851	\$ 2,775	\$ 12,500
Vehicle/equip Rep. & Maint.		\$ 9,138	\$ 5,993	\$ 6,067	\$ 13,486	\$ 8,000
Radio System Rep. & Maint.						\$ 200
Professional Services	2,849		\$ 6			\$ 600
Mailing Mach. Maint. Contract	784	\$ 784				\$ 900
Miscellaneous Expenses			\$ 10	\$ 425	\$ 5,756	\$ 625
Organizational Dues	2,883	\$ 1,341	\$ 1,392	\$ 2,703	\$ 600	\$ 3,175
Prof. Serv. - Boarddocs	583	\$ 583	\$ 584	\$ 584	\$ 584	\$ 750
Col Basin Dev League - Membership	600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
Col Basin Dev League - Contribution	6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 10,000
Water Education	1,880	\$ 10,779	\$ 1,753	\$ 1,303	\$ 335	\$ 4,000
Central Services - Salary			\$ 188,792	\$ 208,433	\$ 192,400	
Central Services - Benefits			\$ 79,271	\$ 83,434	\$ 72,189	
Central Services - Office & Operating Supplies			\$ 7,625	\$ 7,061	\$ 11,661	
Central Services - Professional Services - G			\$ 88,623	\$ 78,114	\$ 103,620	
Water Administration Total	1,287,676	1,210,375	1,408,686	\$ 1,356,744	\$ 1,508,691	\$ 1,163,622

Engineering

Salary - Engineer				50,344	52,020	52,820
Salary - Engineer Tech				33,017	37,682	37,824

**CITY OF OTHELLO
2022 Expenditure Budget
WATER FUND 401**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
Benefits - Engineer				17,255	16,870	18,452
Benefits - Engineer Tech				13,694	14,146	15,332
Office & Operating supplies				217	13,640	2,500
Fuel				287	443	400
Small Equipment				368	766	350
Travel/Lodging/Meals/Mileage				265		1,400
Education\Conferences				190	276	1,200
Dues & Fees				400	800	2,200
Total Engineering	-	-	-	\$ 116,037	\$ 136,644	\$ 132,478
System Maintenance Supplies	41,463	\$ 11,824	\$ 6,742	\$ 7,722	\$ 6,881	\$ 25,000
Analysis/Testing Supplies	452	\$ 12		\$ 42		\$ 1,000
Operating Supplies - Chemicals	15,040	\$ 4,187	\$ 4,686	\$ 5,833	\$ 4,603	\$ 20,000
Water - Small tools/equipment		\$ -	\$ 11	\$ 524	\$ 835	\$ 1,000
Water Testing Services	5,530	\$ 7,390	\$ 6,632	\$ 9,269	\$ 333	\$ 17,000
Prof Services - Engineering (Water)	106,222	\$ 143,052	\$ 168,544	\$ 24,005	\$ 18,563	\$ 60,000
Prof. Services - Locates	632	\$ 748	\$ 763	\$ 1,069	\$ 1,138	\$ 1,000
Prof. Services - Telemetry	2,960	\$ -				\$ 10,000
DoH - Water Supply study	-					
DoH - Wtr System Consoldation Studies (8)	-					
DOE - ASR Pilot Testing Phase 2	131,950	\$ 212,353	\$ 155,333			
CERB - Planning Grant	23,477					
Telephone - Telemetry Line	2,006	\$ 1,997	\$ 4,117	\$ 2,405	\$ 2,492	\$ 2,500
Equipment Rental	-	\$ 103			\$ 1,085	\$ 1,000
Electricity - Well Sites	358,681	\$ 412,282	\$ 452,494	\$ 499,109	\$ 540,020	\$ 546,000
Street Repairs - PAY to Streets	1,511			\$ 6,824	\$ 803	\$ 5,000
Well/Wellsite Repair & Maint	618	\$ 6,558	\$ 4,925	\$ 9,792	\$ 6,130	\$ 80,000
Meters - Repair & Maintenance	10,252	\$ 22,920	\$ 55,126	\$ 27,010	\$ 115,788	\$ 35,000
Well #3 Repair & Maintenance	31,714	\$ 12	\$ 10,524	\$ 31,321	\$ 4,503	
Well #4 Repair & Maintenance		\$ 9,173	\$ 1,481	\$ 1,256	\$ 1,975	
Well #5 Repair & Maintenance	3,983	\$ 25,306	\$ 9,254	\$ 3,425	\$ 2,901	
Well #2 Repair & Maintenance			\$ 689	\$ 1,208	\$ 850	
Well #7 Repair & Maintenance	99	\$ 1,812	\$ 10,304	\$ 2,045	\$ 2,291	
Well #6 Repair & Maintenance	39	\$ 4,894	\$ 2,231	\$ 1,229	\$ 2,074	
Well #8 Repair & Maintenance	112	\$ 876	\$ 7,781	\$ 1,264	\$ 46,872	
Water Hydrant - Rep & Maint	13,651	\$ 11,820	\$ 3,027	\$ 6,767	\$ 13,484	\$ 15,000
Reservoir - Repair & Maintenance	18					\$ 40,000
System Improvements & Rehab	2,777					\$ 40,000
Well #9 Repair & Maintenance	57	\$ 1,410	\$ 2,332	\$ 1,891	\$ 5,180	
Well #10 Repair & Maintenance					\$ 1,663	
Water Operating Permit	4,436	\$ 4,022	\$ 3,970	\$ 4,138	\$ 8,013	\$ 4,500
Misc. Water Operations Costs	3,818	\$ 450	\$ 1,797	\$ 85	\$ 85	\$ 4,000
WATER OPERATIONS						
Water Operations Total	761,497	\$ 883,202	\$ 912,762	\$ 648,234	\$ 788,563	\$ 908,000
DIRECT DEBT PAYMENTS						
Interfund loan rpmt to Sewer reserve once RD loan received						
Principle Payment PWTF - Well #7						
Principal Debt pmt for RD loan					26,385.44	\$ 27,064
Principal Debt pmt for DWSRF 3.5 MG Stand Pipe					\$ 104,003	\$ 104,003
Interest Payment PWTF - Well #7						
Interest Debt pmt for RD loan					\$ 21,905	\$ 21,226
Interest Debt pmt for DWSRF 3.5 MG Stand Pipe					\$ 29,641	\$ 28,081
Debt Service Total	\$ -	\$ -	\$ -	\$ -	\$ 181,934	\$ 180,374
TOTAL WATER OPERATING EXPENDITURES	\$ 2,049,172	\$ 2,093,577	\$ 2,321,448	\$ 2,121,014	\$ 2,615,832	\$ 2,384,474
CAPITAL EXPENDITURES						
DOE - ASR Pilot Testing Phase 2				\$ 108,590	\$ 745,415	
DOE - Truman Property Soil & Groundwater Sampeling					\$ 35,258	
Drill & Equipment Well #9	40,961					
New Network Switch	15,425				2,886	2,114
Olympia (Sandhill)		\$ 253,503				
Columbia (Sagestone 8)		\$ 36,457				
3.5 MG Standpipe Reservoir		\$ 512	\$ 464,935	\$ 2,108,185	\$ 122,028	
Well #10 Drilling & Pumpstation			\$ 321,137	\$ 1,057,142	\$ 245,742	
Compute support contract						2,400
Domain Controller				580		
City Hall Routing Network-RE-IP						5,900
Network support contract						1,700
Phones				22		0
Server Room					6,972	-
Exchange Migration into the cloud	2,629		\$ 15,857			
Well #6 Rehabilitation VFD	-					\$ 500,000

**CITY OF OTHELLO
2022 Expenditure Budget
WATER FUND 401**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
Lower Well #9					\$ 37,668	\$ 150,000
Backup Upgrades			\$ 528	\$ 2,866		
Equipment Trailer						\$ 3,000
Backhoe Hammer			\$ 5,319			\$ 2,000
Backhoe Bucket			\$ 5,278			\$ 1,000
Camera System						
Water Tower Maintenance Program	237,830	\$ 260,764	\$ 260,940	\$ 261,122		
Service Truck (1)	52,266		\$ 53,583			\$ 32,197
Council Projector System		\$ 59,612	\$ 1,305			
Sewer Line work (1st ave; 26-Spruce)	77,828					
Well 3R		\$ 1,133,231	\$ 342,475	\$ 17,979		
Water-Line Imprvmnts/Overlays	55,983	\$ 176,183		\$ 312,469	\$ 11,081	\$ 600,000
One Service Truck - (Shared)						
Orion Laptop - Meter Reader		\$ 8,654				
Capital Expenditures Total	482,921	\$ 1,928,916	\$ 1,471,357	\$ 3,868,955	\$ 1,207,051	\$ 1,300,311
TRANSFERS						
TRS - Gen Fund/(Hydrant Utility Tax) 2%					\$ 10,000	\$ 10,000
Virtual Servers (Trs to savings 1 of 2)						
TRS - Gen Fund/Computer Tech	-					
TRS - Gen Fund Cost Allocation	-					\$ 415,235
TRS - Water Reserves (Fund 107)	600,000	\$ 86,500		\$ 400,000	\$ 3,890,000	
TRS - Water Reserves						
TRS - Water Rsrvs-Wells Rehab.						
TRS - P/W Allocation	-					
TRS - Debt Service\Wtr-Swr Bond						
Transfers Total	600,000	\$ 86,500	\$ -	\$ 400,000	\$ 3,900,000	\$ 425,235
TOTAL WATER NON-OPERATING EXPENDITURES	1,082,921	\$ 2,015,416	\$ 1,471,357	\$ 4,268,955	\$ 5,107,051	\$ 1,725,546
TOTAL WATER EXPENDITURES	3,132,093	\$ 4,108,992	\$ 3,792,805	\$ 6,389,970	\$ 7,722,883	\$ 4,110,020

CITY OF OTHELLO
2022 Expenditure Budget
WATER FUND 401

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

This
Page
Intentionally
Left
Blank

**CITY OF OTHELLO
2022 Revenue Budget
SEWER FUND 404**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
<u>SEWER FUND REVENUES</u>						
Beginning Fund Balance	77,088	226,257	594,560	397,677	684,409	90,340
INTERGOVERNMENTAL						
Grant-SR 24 Industrial Area						
Ecy - Wastewater Sytem facility planning (50% loan)				198,642	107,001	
TIB 1st (26-Spruce)	731,974					
CERB - Industrial Waste Water Feasibility Study				36,458		
Total Indirect Federal Revenues	731,974	-	-	235,099	107,001	-
SERVICE REVENUES						
Sewer Service Sales	1,817,162	1,989,461	2,322,489	2,538,034	2,919,016	2,910,450
Other Sewer Operations Revenues			16,800			
Sewer Connection Fees	8,150	12,590	640	29,400	6,650	11,400
Sewer General Facility Charges		700	8,929		13,190	3,000
Latecomers Agmt. Chgs.		84,143				
Sewer Used By Other Funds	10,857	17,647		6,883	27,359	24,000
Total Service Revenues	1,836,169	2,104,541	2,348,858	2,574,317	2,966,215	2,948,850
MISCELLANEOUS REVENUES						
Investment Interest	1,714	1,920	8,733	1,810	775	1,000
Tractor Used By Streets						
Other Incomes - Sewer	-	194				
Prior Year(s) Corrections						
Total Miscellaneous Revenues	1,714	2,114	8,733	1,810	775	1,000
OTHER FINANCING RESOURCES						
Loan rpmt from St (14th Ave)		204,819	102,410			
Trs-In/Fund 108 Reserves						
Trs-In/Fund 140 PW New Truck						
Total Other Financing Resources	-	204,819	102,410	-	-	-
Total Sewer Revenues	2,569,857	2,311,474	2,460,001	2,811,226	3,073,991	2,949,850
TOTAL SEWER FUND	2,646,945	2,537,732	3,054,561	3,208,903	3,758,400	3,040,190

This
Page
Intentionally
Left
Blank

**CITY OF OTHELLO
2022 Expenditure Budget
SEWER FUND 404**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

SEWER FUND EXPENDITURES

SEWER ADMINISTRATION

Salary - 50 Public Works Director		\$ 21,150	\$ 23,595	\$ 29,388	\$ 29,970	\$ 32,063
Salary - 51 Records Clerk		\$ 9,533	\$ 14,767	\$ 14,611	\$ 15,462	\$ 15,969
Salary - 55 Maintenance		\$ 57,410	\$ 58,858	\$ 63,987	\$ 66,559	\$ 67,608
Salary - 57 Maintenance		\$ 48,534	\$ 53,576	\$ 58,143	\$ 63,524	\$ 66,408
Salary - 58 Maintenance		\$ 50,106	\$ 48,728	\$ 52,856	\$ 58,473	\$ 62,844
Salary - Second PW Clerk						14,000
Salary - Utility Billing Clerk (1/3)	17,243	\$ 18,099	\$ 19,015	\$ 20,117	\$ 20,776	\$ 20,784
Salary - Trisha T (1/3)		3,669	11,362	12,191	\$ 12,052	12,159
Salary - Grant Administrator					\$ 19,315	\$ 20,400
Salary - IT Specialist						\$ 7,000
Salary - Engineer			26,204	3		
Salary - Records Scanner			11,603	3,069		
Overtime		\$ 7,152	\$ 11,177	\$ 3,275	\$ 9,846	\$ 10,500
Benefits - Miscellaneous		\$ 187	\$ 799			\$ -
Benefits - 50 Public Works Director		\$ 8,581	\$ 9,083	\$ 11,379	\$ 11,261	\$ 12,173
Benefits - 51 Records Clerk		\$ 5,250	\$ 8,575	\$ 8,132	\$ 8,104	\$ 9,061
Benefits - 55 Maintenance		\$ 29,221	\$ 29,773	\$ 31,572	\$ 31,847	\$ 34,372
Benefits - 57 Maintenance		\$ 27,190	\$ 29,035	\$ 30,401	\$ 30,377	\$ 34,112
Benefits - 58 Maintenance		\$ 27,231	\$ 27,590	\$ 29,292	\$ 30,205	\$ 33,339
Benefits - Second PW Clerk						\$ 4,000
Benefits - Utility Billing Clerk (1/3)	8,906	\$ 9,674	\$ 9,859	\$ 10,241	\$ 10,102	\$ 10,543
Benefits -Trisha T (1/3)		\$ 2,564	\$ 7,825	\$ 8,186	\$ 8,025	\$ 8,727
Benefits - Grant Administrator					\$ 8,010	\$ 8,848
Benefits - IT Specialist						\$ 3,000
Benefits - Engineer			9,550	8		
Benefits - Records Scanner			5,164	276		
Overtime Benefits		\$ 1,598	\$ 2,465	\$ 727	\$ 2,026	\$ 2,500
Office & Operating Supplies	1,835	\$ 6,067	\$ 6,880	\$ 5,800	\$ 8,006	\$ 5,200
Safety Supplies		\$ 450	\$ 543	\$ 1,005	\$ 1,745	\$ 1,500
Uniforms		\$ 1,483	\$ 1,512	\$ 1,312	\$ 1,672	\$ 1,500
Fuel		\$ 7,415	\$ 9,111	\$ 3,905	\$ 7,190	\$ 1,000
Small Tools & Equipment	0	\$ 1,397	\$ 207	\$ 747	\$ 4,035	\$ 2,500
Small Equipment - Office		\$ 2,446	\$ 1,039	\$ 161	\$ 1,532	\$ 2,000
Grant Writer - Professional services	7,913	15,442	16,383	16,258	18,694	16,000
Misc. Prof. Services		\$ 14,021	\$ 97			\$ 100
Prof. Services - Labor		\$ 392				
On-Line Payment Costs	5,420	\$ 5,616	\$ 5,478	\$ 7,175	\$ 8,791	\$ 5,500
Prof. Services - Engring		\$ 25,279	\$ 486			
Industrial Wastewater Feasibility Study			50,200	14,164		
Misc Sewer Admin	2,250					\$ 100
Sewer Utilities - Professional Services - PW	26,059	\$ 1,922	\$ 9,351		\$ 6,626	\$ 10,000
Central Services - Professional Services - G	182,901	\$ 176,823				
Postage	3,226	\$ 3,792	\$ 4,139	\$ 4,249	\$ 4,467	\$ 3,700
Telephone		\$ 3,429	\$ 2,790	\$ 2,631	\$ 2,390	\$ 2,500
Sewer Travel	2,440	\$ 1,857	\$ 910	\$ 1,044	\$ 171	\$ 2,000
Sewer Utility Tax 15%	273,797	\$ 312,816	\$ 350,989	\$ 385,115	\$ 440,828	\$ 442,328
Sewer Revenue Tax	36,782	\$ 40,336	\$ 47,116	\$ 81,018	\$ 116,405	\$ 50,000
Advertising - Legal Notices	958	\$ 102	\$ 86	\$ 251	\$ 575	\$ 950
Utilities - Shop Electricity		\$ 3,026	\$ 4,393	\$ 4,352	\$ 3,822	\$ 4,000
Utilities - Shop Natural Gas		\$ 1,259	\$ 1,634	\$ 2,287	\$ 2,128	\$ 2,200
Water/Sewer Use		\$ 1,298	\$ 1,265	\$ 1,623	\$ 1,768	\$ 1,000
Office Equip. Rep. & Maint.		\$ 336			\$ 18	\$ 500
Shop Bldg Rep. & Maint.		\$ 1,554	\$ 425	750	3,758	12,500
Vehicle/equip Rep. & Maint.		\$ 9,847	\$ 8,037	\$ 6,936	\$ 11,700	\$ 8,000
Radio System Rep. & Maint.						\$ 200
Mailing Mach. Maint. Contract	784	\$ 784				\$ 900
Miscellaneous Expenses		\$ 18	\$ 6			\$ 625
Organizational Dues	150		\$ 122	\$ 77	\$ 417	\$ 2,675
Prof. Svcs. - Boarddocs	583	\$ 583	\$ 584	\$ 584	\$ 584	\$ 750
Sewer Training & Education	1,938	\$ 1,701	\$ 423	\$ 737	\$ 300	\$ 2,000

**CITY OF OTHELLO
2022 Expenditure Budget
SEWER FUND 404**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
Central Services - Salary			\$ 110,623	\$ 123,662	\$ 120,060	
Central Services - Benefits			\$ 51,464	\$ 54,761	\$ 49,699	
Central Services - Office & Operating Supplies			\$ 5,574	\$ 5,095	\$ 7,920	
Central Services - Professional Services			\$ 33,861	\$ 33,569	\$ 41,629	
Administration Total	573,184	968,641	1,144,330	1,147,120	1,302,864	1,072,638

Engineering

Salary - Engineer				25,172	26,010	26,410
Salary - Engineer Tech				16,508	18,841	18,912
Benefits - Engineer				8,628	8,435	9,226
Benefits - Engineer Tech				6,847	7,073	7,666
Office & Operating supplies				542	13,582	2,500
Fuel				254	221	250
Small Equipment					722	350
Travel/Lodging/Meals/Mileage				64		700
Education\Conferences						600
Dues & Fees					1,600	110
Total Engineering	0	0	0	58,014	76,484	66,724

SEWER FACILITIES

Equip/Vehicle Repairs & Mtn.						
Sewer Plant Bldg Repair & Maint	303	132	48		57	3,000
WWTP Grounds Maintenance	3,378	0				3,000
Facilities Total	3,682	132	48	0	57	6,000

OPERATIONS SEWER

Street Repairs - to Streets	0	0	65	1,532	1,325	5,000
System Maintenance Supplies	2,425	60	5,613	8,329	25,668	8,500
Sewer Lab Supplies	3,670	470	1,506	32	50,775	35,000
Small Tools & Equipment	792	272	24	7	2,285	2,000
Lab Equipment Purchases	3,320				3,526	4,000
Prof. Serv. - Sewer Operations	1,152					2,000
Sewer Testing Services	12,485	14,432	13,725	23,288	39,315	40,000
Prof Services - Engineering (Sewer)	40,823	239,824	106,218	73,561	331,635	200,000
Prof Services - Headworks predesign	25,474	71,025	990			0
Electricity - Sewer Treatment Bldg	6,584	6,183	6,724	6,536	8,987	6,800
Electricity - Sewer Lift Station						
System Maintenance	5,502	3,312	14,724	7,311	2,025	11,000
Canal & Lagoons Maintenance	7,983	5,790	13,704	11,301	12,668	12,000
Dept\Ecology-Discharge Permit	9,456	9,919	9,221	9,633	6,826	17,000
Misc. Sewer Costs	70	20	3,205	28	28	4,000
Operations Total	119,738	351,308	175,718	141,556	485,063	347,300

TOTAL SEWER OPERATING EXPENDITURES	696,603	1,320,081	1,320,096	1,346,690	1,864,467	1,492,662
---	----------------	------------------	------------------	------------------	------------------	------------------

NON-EXPENDITURES

Loan to St for 14th ave	300,000					
State Sales Tax Remittance			262		1,970	0
Non-Expenditure Total	300,000	0	262	0	1,970	0

SEWER CAPITAL EXPENDITURES

Sewer Line Improvements (manhole sealing)	814	13,010			40,244	
Service Truck (1)	52,064		53,253			32,197
Backup Upgrades			528	1,141		
Exchange Migration into the cloud	2,629		15,858			
New Network Switch	15,425				2,886	2,114
Sewer Line Ext./14th	2,358					
Gator		13,019				
UPS network infrastructure			5,278			
Sewer Lining project				181,061	451,136	800,000
Compute support contract						2,400

**CITY OF OTHELLO
2022 Expenditure Budget
SEWER FUND 404**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
Domain Controller				580		
City Hall Routing Network-RE-IP						5,900
Network support contract						1,700
Phones				22		0
Server Room					6,972	-
Sewer treatment plant (Disinfection project)					130,738	332,074
Equipment Trailer						3,000
Backhoe Hammer			1,305			2,000
Backhoe Bucket	910,796					1,000
PC 360 Lic			5,304			
Olympia (Sandhill)		88,281				
Columbia (Sagestone 8)		328,780				
Gas Heater P/W (shared cost)						
Capital Expenditures Total	984,084	443,091	81,525	182,804	631,976	1,182,385
SEWER TRANSFERS						
TRS - Gen Fund/Computer Tech.						0
Virtual Servers (Trs to savings 1 of 2)					10,000	10,000
TRS - Gen Fund Cost Allocation	\$ -					\$ 251,622
TRS - Sewer Reserves \ G.F.C. (108)	5,000	5,000	5,000	5,000	5,000	5,000
TRS to Sewer Reserves - equip (108)	50,000	50,000	50,000	50,000	50,000	
TRS to Sewer Reserves (108)	385,000	125,000	1,200,000	940,000	300,000	
TRS - P/W Allocation	0					
TRS - Debt Service\Wtr-Swr Bond						
Transfers Total	440,000	180,000	1,255,000	995,000	365,000	266,622
TOTAL SEWER NON-OPERATING EXPENDITURES	1,724,084	623,091	1,336,787	1,177,804	998,946	1,449,007
TOTAL SEWER EXPENDITURES	2,420,688	1,943,171	2,656,884	2,524,494	2,863,414	2,941,669

**CITY OF OTHELLO
2022 Expenditure Budget
SEWER FUND 404**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

This
Page
Intentionally
Left
Blank

**CITY OF OTHELLO
2022 Revenue Budget
SOLID WASTE FUND 406**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

SOLID WASTE - REVENUES

BEGINNING BALANCE	30,703	69,863	73,283	150,177	287,174	379,957
Garbage/Solid Waste Fees	1,293,079	1,363,472	1,458,875	1,600,062	1,767,001	1,740,473
Investment Interest	211	315	349	527	315	400
Misc. Solid Waste Revenue		192				
State Refuse Collection Tax						
Prior Years Correction(s)						
Transfer from Reserves						
TOTAL NEW REVENUES	1,293,290	1,363,979	1,459,224	1,600,589	1,767,316	1,740,873
TOTAL SOLID WASTE REVENUES	1,323,993	1,433,842	1,532,507	1,750,766	2,054,489	2,120,830

**CITY OF OTHELLO
2022 Expenditure Budget
SOLID WASTE FUND 406**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

SOLID WASTE - EXPENDITURES

ADMINISTRATION

Salary - Utility Billing Clerk (1/3)	17,243	18,099	\$ 19,015	\$ 20,117	\$ 20,776	\$ 20,784
Salary - Trisha T (1/3)		3,680	11,396	12,227	12,089	12,159
Salary - IT Specialist						7,000
Benefits - Utility Billing Clerk (1/3)	8,905	\$ 9,213	\$ 9,500	\$ 9,911	\$ 9,771	\$ 10,543
Benefits -Trisha T (1/3)		\$ 2,572	\$ 7,848	\$ 8,210	\$ 8,049	\$ 8,727
Benefits - IT Specialist						\$ 3,000
Office & Operating Supplies	1,795	\$ 3,995	\$ 3,243	\$ 4,958	\$ 4,845	
Misc. Prof. Services		\$ 9,297	\$ 321			
On-Line Payment Costs	5,420	\$ 5,616	\$ 5,656	\$ 7,175	\$ 8,792	\$ 5,500
Central Services - Professional Services - G Telephone	132,297	\$ 127,741				
Postage	3,224	\$ 3,468	\$ 3,800	\$ 3,888	\$ 4,433	\$ 3,500
Travel/Lodging, Meals, Mileage	85	\$ 19		\$ 136	\$ 47	\$ 500
Advertising - Legal Notices	152	\$ 281			\$ 61	\$ 600
Solid Waste Education	-	\$ 16	\$ 190	\$ 154		\$ 300
Mailing Mach. Maint. Contract	784	\$ 784				\$ 1,000
Misc. Solid Waste Expense	300	\$ 5,208	\$ 3		\$ 1,469	\$ 5,100
Exchange Migration into the cloud	2,629					
Prof. Svcs - Boarddocs	583	\$ 583	\$ 584	\$ 584	\$ 584	\$ 600
Central Services - Salary			\$ 75,421	\$ 85,150	\$ 90,011	
Central Services - Benefits			\$ 38,615	\$ 41,164	\$ 39,851	
Central Services - Office & Operating supplies			\$ 4,655	\$ 4,486	\$ 6,397	
Central Services - Professional Services - G			\$ 18,167	\$ 18,124	\$ 22,956	
Administration Total	173,416	190,573	198,413	\$ 216,284	\$ 230,131	\$ 79,313

OPERATIONS

Solid Waste Alley Maint. Supplies	562,399	\$ 600,900	\$ 649,469	\$ 667,828	\$ 739,876	\$ 730,000
Adams County Landfill Fees	429,744	\$ 435,802	\$ 441,526	\$ 457,795	\$ 498,697	\$ 495,000
CDSI Collection Fees						
Operations Total	992,142	\$ 1,036,702	\$ 1,090,995	\$ 1,125,623	\$ 1,238,572	\$ 1,225,000

OTHER EXPENDITURES

External Taxes (State B & O)	19,396	\$ 20,452	\$ 21,883	\$ 26,978	\$ 30,923	\$ 30,000
State Refuse Collection Tax	46,551	\$ 49,085	\$ 52,520	\$ 52,778	\$ 63,612	\$ 61,000
Other Expenditures Totals	65,947	\$ 69,537	\$ 74,403	\$ 79,756	\$ 94,535	\$ 91,000

CAPITAL EXPENDITURES

Property Development		\$ 353	\$ 6,105	\$ 3,177		
Property Purchase		\$ 40,673		\$ 37,008	\$ 13,854	\$ 25,000
Alley Approach Improvements	22,624	\$ 9,702			\$ 31,854	\$ 55,000
PC 360 Lic			\$ 5,304			
Gator		\$ 13,019				
Backup Upgrades			\$ 528	\$ 1,141		
Network Switch					2,886	2,114
Camera System						
Council Projector System			\$ 1,305			
UPS network infrastructure			\$ 5,278			
Compute support contract						2,400
Domain Controller				580		
City Hall Routing Network-RE-IP						5,900
Network support contract						1,700
Phones				22		0
Server Room					6,972	-
Capital Expenditures	22,624	63,747	18,520	41,929	55,567	92,114

INTERFUND TRANSERS

Trs-Out/Fund 310 Main St. Proj.					\$ 10,000	\$ 10,000
Virtual Servers (Trs to savings 1 of 2)						
Trs-Out/Fund 101 1st ave alley approach						
General Fund Allocation	-					\$ 188,527
Interfund Transfers	-	-	-	-	10,000	198,527

TOTAL SOLID WASTE EXPENDITURES	1,254,130	1,360,559	1,382,331	1,463,592	1,628,805	1,685,954
---------------------------------------	------------------	------------------	------------------	------------------	------------------	------------------

**CITY OF OTHELLO
2022 Revenue & Expenditures
PARK & RECREATION RESERVE FUND 103**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	201,259	273,748	220,101	227,794	37,853	63,507
Farmers Mkt Grant			50,000			
RCO - Youth Athletic Fields				297,913	38,779	
Lions Park conectivity trail QUADCO - Fed \$						40,500
Food makers incubator project					27,365	
Investment Interest	1,489	2,988	3,713	920	4	5
Donation - Lions field				19,750		
TRS IN - from REET for Park Bathroom	100,000					
TOTAL REVENUES	302,748	276,737	273,814	546,377	104,001	104,012

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

Park Facilities - Professional Services (lions pk plannin		32,386		32,230		
Farmers Market - Professional Services		24,250	17,950	21,808	44,842	
Repair & Maint (Park Plane)	9,000					
RCO - Youth Athletic Fields			28,070	454,486	18,665	
Lions Park conectivity trail QUADCO - Fed \$						40,500
TRS. to GF - Tennis Court	20,000					
TOTAL EXPENDITURES	29,000	56,636	46,020	508,524	63,507	40,500
ENDING FUND BALANCE	273,748	220,101	227,794	37,853	40,494	63,512

**CITY OF OTHELLO
2022 Revenue & Expenditures
REAL PROPERTY RESERVE FUND 104**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	408,175	416,539	348,995	289,308	385,476	456,523
Park Mitigation Fee	5,125	33,700	13,750	97,605	83,094	65,000
Investment Interest	3,239	5,923	7,130	2,038	857	2,500
TOTAL REVENUES	416,539	456,162	369,875	388,951	469,428	524,023

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

Propery Development		353	11,845			
Professional Services- Appraisal				3,475	4,000	
Property Purchase (Park)		10,000	68,721			
Property Purchase		96,814				
TOTAL EXPENDITURES	-	107,167	80,566	3,475	4,000	-
ENDING FUND BALANCE	416,539	348,995	289,308	385,476	465,428	524,023

**CITY OF OTHELLO
2022 Revenue & Expenditures
LEOFF RESERVE FUND 105**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
<u>REVENUES</u>						
Beginning Fund Balance	125,992	136,745	148,100	159,723	170,512	180,826
Investment Interest	753	1,356	1,622	790	261	600
TRS IN - Real Property						
Prior Year(s) Corrections						
LEOFF 1 Reserves (Police 001)	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL REVENUES	136,745	148,100	159,723	170,512	180,773	191,426

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
<u>EXPENDITURES</u>						
TRS - expense						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	136,745	148,100	159,723	170,512	180,773	191,426
TOTAL	136,745	148,100	159,723	170,512	180,773	191,426

**CITY OF OTHELLO
2022 Revenue & Expenditures
FIRE DEPARTMENT RESERVE FUND 106**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
<u>REVENUES</u>						
Beginning Fund Balance	190,689	293,189	294,110	371,927	474,134	155,161
Investment Interest	500	921	2,818	2,207	247	400
Prior Year(s) Corrections						
Transfers-In (from Fund 001)			75,000	100,000	122,000	
Transfer-In (from 135) (fire truck)						
Transfers-In (from Fund 140)	102,000					
TOTAL REVENUES	293,189	294,110	371,927	474,134	596,381	155,561

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
<u>EXPENDITURES</u>						
TRS. to GF - Capital/Fire Dept. SUV					440,974	146,991
TOTAL EXPENDITURES	-	-	-	-	440,974	146,991
ENDING FUND BALANCE	293,189	294,110	371,927	474,134	155,408	8,570
TOTAL	293,189	294,110	371,927	474,134	596,381	155,561

**CITY OF OTHELLO
2022 Revenue & Expenditures
FUND 107 - WATER RESERVES**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	1,485,087	1,539,038	1,479,713	1,478,774	1,886,857	5,891,857
Investment Interest	13,951	11,186	17,178	11,335	4,475	5,000
Prior Year(s) Corrections						
TRS IN - General Purpose	600,000	86,500		400,000	3,890,000	
TRS IN - Gen Facility Charges						
TRS IN - Wells Rehab/New						
TRS IN - Water Fund 401						
TOTAL REVENUES	2,099,038	1,636,724	1,496,890	1,890,109	5,781,331	5,896,857

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

Property Development		394	18,117	3,252		
Property Purchase		156,617				
General Facility Improvements						
Trs. To Main Street Project						
Trs - 401 Water Tower Maint prog						
Trs - 401 Water tower painting						
Trs - 401 water line improvements/overl	60,000					55,000
Trs - 401 VFD	500,000					
TRS. to Water- Water Imprvmnts						
TOTAL EXPENDITURES	560,000	157,011	18,117	3,252	-	55,000
ENDING FUND BALANCE	1,539,038	1,479,713	1,478,774	1,886,857	5,781,331	5,841,857

**CITY OF OTHELLO
2022 Revenue & Expenditures
FUND 108 - SEWER RESERVES**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	6,847,074	7,346,872	7,484,090	8,856,504	9,937,826	10,339,555
Investment Interest	59,798	114,188	132,226	89,500	38,257	50,000
Prior Year(s) Corrections						
Receive loan repayment once RD loan received						
TRS IN - Sewer Fund 404	385,000	125,000	1,200,000	940,000	300,000	
TRS IN - Equipment Reserves (Sewer Fu	50,000	50,000	50,000	50,000	50,000	
TRS IN - General Facilities Chrgs (Sewer	5,000	5,000	5,000	5,000	5,000	5,000
TRS IN - Well #7 Payback						
TOTAL REVENUES	7,346,872	7,641,060	8,871,315	9,941,004	10,331,084	10,394,555

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

Property Development		353	14,812	3,177		
Interfund loan to Water (Interim for Well #3)						
Property Purchase		156,617				
TRS - Sewer Improvements						
TOTAL EXPENDITURES	-	156,970	14,812	3,177	-	-
ENDING FUND BALANCE	7,346,872	7,484,090	8,856,504	9,937,826	10,331,084	10,394,555

**CITY OF OTHELLO
2022 Revenue & Expenditures
SOLID WASTE RESERVE FUND 109**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	9,553	9,645	9,819	10,031	10,111	10,137
Investment Earnings	92	174	212	80	22	50
Prior Year(s) Corrections						
TOTAL REVENUES	9,645	9,819	10,031	10,111	10,133	10,187

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

TRS. to Main Street Project						
Trs to Solid Waste						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	9,645	9,819	10,031	10,111	10,133	10,187

**CITY OF OTHELLO
2022 Revenue & Expenditures
STREETS RESERVE FUND 110**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	205,805	207,689	211,234	215,544	217,238	217,880
Columbia Improvements - OHA Main & Cunningham Rd Improve.						
Columbia Improvements						
Investment Earnings	1,884	3,545	4,311	1,693	485	600
Prior Year(s) Corrections						
TRS IN - Streets						
TRS IN - Streets - Equipment	-					
TOTAL REVENUES	207,689	211,234	215,544	217,238	217,723	218,480

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

TRS to Street for Overlays						
TRS to Street						
TRS. TO STREETS FOR 14TH & MAIN						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	207,689	211,234	215,544	217,238	217,723	218,480

**CITY OF OTHELLO
2022 Revenue & Expenditures
DONATIONS FUND 111**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	6,028	1,922	4,820	2,642	2,298	1,298
Investment Interest				2		
Othello Brochure Donations (NA)						
Shop With A Cop	714	2,966	1,686	3,225	460	1,000
Police Donations	1,600	1,732	5,000			
Shop With A Cop - Police Emees Christmas Float			500			
Shop With A Cop - Wal Mart	-					
Main St. Lighting Project						
Park and Rec (Skate Park)						
Donations for Dog Igloos						
TOTAL REVENUES	8,342	6,620	12,006	5,868	2,758	2,298

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

Christmas Float			951			
Law Enforcement-Supplies & Equ	5,000		3,775			
Shop-with-a-Cop Donations	1,420	1,800	3,522	3,571	1,753	2,000
PD Training Room			1,117			
Main St Lighting Project						
Skate Park						
Trs to General Fund - Skate Park						
TOTAL EXPENDITURES	6,420	1,800	9,365	3,571	1,753	2,000
ENDING FUND BALANCE	1,922	4,820	2,642	2,298	1,005	298
TOTAL	8,342	6,620	12,006	5,868	2,758	2,298

This
Page
Intentionally
Left
Blank

**CITY OF OTHELLO
2022 Revenue & Expenditures
FUND 112 - CRIME PREVENTION**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	8,973	8,225	5,475	3,499	1,147	11,547
Investment Interest						
Prior Year(s) Corrections						
Law Enforcement Services	4,265	200	400			
Criminal Justice Training Class			3,750	3,150	8,775	5,400
Contributions	3,454	4,302	1,975			
Contributions (PD Van)				1,100		1,100
PAID for DARE Grant						15,000
Trs In from Public Safety (116)					10,000	
TOTAL REVENUES	16,692	12,727	11,600	7,749	19,922	33,047

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

Explorers						
Office and Operating	140	170	143	331	-	1,000
DARE - Office and Operating						15,000
Small Tools	1,726			-	-	500
Uniforms	291	954	1,156	-	-	2,500
Services		138		-	-	200
Miscellaneous/Dues	1,928	4,000	2,794	4,191	117	3,500
Total Explorers	4,085	5,262	4,093	4,522	117	22,700

National Night Out						
Office and Operating	4,382	1,990	3,608	81	807	2,000
Misc	-		400	1,000		
Total National Night Out	4,382	1,990	4,008	1,081	807	2,000

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

TOTAL EXPENDITURES	8,467	7,252	8,101	6,603	8,932	29,700
ENDING FUND BALANCE	8,225	5,475	3,499	1,147	10,990	3,347

**CITY OF OTHELLO
2022 Revenue & Expenditures
FUND 113 - INVESTIGATION**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	2,754	2,627	6,299	5,182	4,864	2,963
Investment Interest						
Prior Year(s) Corrections						
Confiscated & Forfited Property	57	3,752	2,245	1,282		
Trs In from Public Safety (116)						2,100
TOTAL REVENUES	2,811	6,379	8,543	6,464	4,864	5,063

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

Payment for services	183		876	1,098	2,148	3,000
Miscellaneous		80	2,485	503	533	2,000
TOTAL EXPENDITURES	183	80	3,362	1,601	2,681	5,000
ENDING FUND BALANCE	2,627	6,299	5,182	4,863	2,183	63

**CITY OF OTHELLO
2022 Revenue & Expenditures
GENERAL RESERVE FUND 115**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance				50,000	50,000	100,000
Investment Interest						
TRs in from (001) PD equipment			50,000			
TRs in from (001) Camera system						20,000
Virtual servers TRS (1 of 2) from Gen					10,000	10,000
Virtual servers TRS (1 of 2) from Street					10,000	10,000
Virtual servers TRS (1 of 2) from Wtr					10,000	10,000
Virtual servers TRS (1 of 2) from Swr					10,000	10,000
Virtual servers TRS (1 of 2) from Sol Ws	-				10,000	10,000
TOTAL REVENUES	-	-	50,000	50,000	100,000	170,000

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

Supplies						
Services						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	-	-	50,000	50,000	100,000	170,000
TOTAL	-	-	50,000	50,000	100,000	170,000

CITY OF OTHELLO
2022 Revenue & Expenditures
PUBLIC SAFETY LE TAX FUND 116

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance				-	195,144	206,712
Public Safety LE Tax				459,822	381,896	425,000
SD SRO US Dept of Justice Grant portion					43,436	42,058
Grant - Pepperball less lethal						32,000
LE & CJ Leg One Time Cost					34,418	
SD SRO SD portion					47,753	63,671
Investment Interest						
TOTAL REVENUES	-	-	-	459,822	702,647	769,441

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

County Prosecutor				60,000	68,000	98,000
Drag Litters				1,338		2,000
Salary - IT Specialist						20,000
Salary - Officer 17 - E Suarez				68,136	71,296	73,390
Salary - Officer 41 (SD Grant position)					89,782	83,000
Salary - Dispatcher 6					-	55,000
Benefits - IT Specialist						5,000
Benefits - Officer 17 - E Suarez				27,702	28,048	31,126
Benefits - Officer 41 (SD Grant position)					28,843	32,000
Benefits - Dispatch 6					-	25,000
Partol vehicle for officer 17				56,356	68,110	63,500
Police Drones				16,878		20,000
Investigation Tools				6,126		13,000
Balistic Shields					44,773	5,000
Grant - Pepperball less lethal				4,975	-	32,000
Handycams				7,563	25,643	4,000
FLIR Night Vision					15,996	5,000
Battery Powered Lighting					18,610	5,000
Portable Alarm				5,501	14,996	4,000
Kenwood OTA programming and gps				5,040	-	20,000
Watchguard Upgrade				5,065	6,301	32,000
Pole Building					-	60,000
Explorer Van to dedicated fund					-	40,000
Wrap restraint (2)					3,182	3,500
ALPR x8 per year with storage					12,102	20,000
Trs out to Explorers (112)					10,000	
Trs out to Investigation (113)						2,100
TOTAL EXPENDITURES	-	-	-	264,678	505,684	753,616
ENDING FUND BALANCE	-	-	-	195,144	196,963	15,825
TOTAL	-	-	-	459,822	702,647	769,441

City of Othello 2022



Payroll

2022 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	64,730.42	65,930.42	67,370.42	69,290.42	71,690.42	
	Monthly	5,394.20	5,494.20	5,614.20	5,774.20	5,974.20	
	40/hr/wk	31.12	31.70	32.39	33.31	34.47	
Building, Planning Clerk / Assistant to the Mayor	Annual	45,390.56	46,590.56	48,030.56	49,950.56	52,350.56	
	Monthly	3,782.55	3,882.55	4,002.55	4,162.55	4,362.55	
	40/hr/wk	21.82	22.40	23.09	24.01	25.17	
Finance Clerk (Trisha)	Annual	29,516.72	30,716.72	32,156.72	34,076.72	36,476.72	
	Monthly	2,459.73	2,559.73	2,679.73	2,839.73	3,039.73	
	25/hr/wk	22.71	23.63	24.74	26.21	28.06	
Utility Billing Clerk	Annual	54,169.40	55,369.40	56,809.40	58,729.40	61,129.40	
	Monthly	4,514.12	4,614.12	4,734.12	4,894.12	5,094.12	
	40/hr/wk	26.04	26.62	27.31	28.24	29.39	
Deputy City Clerk / Public Works Secretary	Annual	46,268.95	47,468.95	48,908.95	50,828.95	53,228.95	
	Monthly	3,855.75	3,955.75	4,075.75	4,235.75	4,435.75	
	40/hr/wk	22.24	22.82	23.51	24.44	25.59	
Administrative Secretary (Police Department)	Annual	59,041.95	60,241.95	61,681.95	63,601.95	66,001.95	
	Monthly	4,920.16	5,020.16	5,140.16	5,300.16	5,500.16	
	40/hr/wk	28.39	28.96	29.65	30.58	31.73	
Park & Rec Coordinator	Annual	51,000.00	Engineer Technician		Annual	94,559.88	
	Monthly	4,250.00			Monthly	7,879.99	
	40/hr/wk	24.52			40/hr/wk	45.46	
Misc:			Year 1	Year 2	Year 3		
Building Inspector	Yr		64,945.93	67,193.06	69,440.19		
Park & Rec Assistant	Yr		39,520.00	41,600.00	43,680.00		
Seasonal	Hr		19.00	20.00	21.00		
EXEMPT POSITIONS							
City Administrator (See Mayor Salary)	Annual	137,954.90	Community Development Director		Annual	108,048.83	
	Monthly	11,496.24			Monthly	9,004.07	
	40/hr/wk	66.32			40/hr/wk	51.95	
City Clerk	Annual	85,480.00	Public Works Director		Annual	106,875.97	
	Monthly	7,123.33			Monthly	8,906.33	
	40/hr/wk	41.10			40/hr/wk	51.38	
Assistant Police Chief	Annual	113,043.46	I T Director		Annual	98,353.20	
	Monthly	9,420.29			Monthly	8,196.10	
	40/hr/wk	54.35			40/hr/wk	47.29	
Police Chief	Annual	116,322.80	City Engineer		Annual	132,050.00	
	Monthly	9,693.57			Monthly	11,004.17	
	40/hr/wk	55.92			40/hr/wk	63.49	
Finance Officer	Annual	136,435.89	Grant Writer		Annual	81,600.00	
	Monthly	11,369.66			Monthly	6,800.00	
	40/hr/wk	65.59			40/hr/wk	39.23	
Salary set by Ordinance Mayor	Annual	Monthly					
		161,326	13,443.85				
Council Members		4,800	450.00				

UNION POSITIONS
Wages set by contract

Operators % Increase (CBA)	Per contract		PW - Entry 0-24 Mo.	PW - Step 1 25-36 Mo.	PW - Step 2 37-48 Mo.	PW - Step 3 49+ Mo.
Operators % Increase (CPI)						
Maintenance Worker (Entry)	Annually		49,728.00	51,480.00	55,812.00	60,144.00
	Monthly		4,144.00	4,290.00	4,651.00	5,012.00
	40/hr/wk		23.91	24.75	26.83	28.92

Operators % Increase (CBA)	Per contract		PW - Entry 0-24 Mo.	PW - Step 1 25-36 Mo.	PW - Step 2 37-48 Mo.	PW - Step 3 49+ Mo.
Operators % Increase (CPI)						
Maintenance Worker (Journeyman / Lead)	Annually		52,680.00	54,540.00	59,124.00	63,708.00
	Monthly		4,390.00	4,545.00	4,927.00	5,309.00
	40/hr/wk		25.33	26.22	28.43	30.63

Union change % Increase (Patrol)		P - Entry 0-12 Mo.	P - Step A 13-24 Mo.	P - Step B 25-36 Mo.	P - Step C 37-48 Mo.	P - Step D 49-60 Mo.
Patrolman	Annually	61,260.00	64,320.00	67,536.00	70,920.00	74,460.00
	Monthly	5,105.00	5,360.00	5,628.00	5,910.00	6,205.00
	40/hr/wk	29.45	30.92	32.47	34.10	35.80

Teamsters % Increase (Serg.)		S - Step A 0-23 Mo.	S - Step B 24 + Mo.	Patrolman continued	P - Step E 61+ Mo.
Sergeant	Annual	89,496.00	92,628.00		78,192.00
	Monthly	7,458.00	7,719.00		6,516.00
	40/hr/wk	43.03	44.53		37.59

Teamsters % Increase (Disp)		D - Step A 0-6 Mo.	D - Step B 7-12 Mo.	D - Step C 13-24 Mo.	D - Step D 25-36 Mo.	D - Step E 37+ Mo.
Dispatch	Annually	47,052.00	49,404.00	51,864.00	54,456.00	57,180.00
	Monthly	3,921.00	4,117.00	4,322.00	4,538.00	4,765.00
	40/hr/wk	22.62	23.75	24.93	26.18	27.49
Lead Dispatcher	7.5%				Monthly	5,122.38

Teamsters % Increase (CE)		CE - Step A 0-6 Mo.	CE - Step B 7-12 Mo.	CE - Step C 13-24 Mo.	CE - Step D 25-36 Mo.	CE - Step E 37+ Mo.
Code Enforcement (Attached to Dispatch union contract, but separate salary)	Annually	52,188.00	54,804.00	57,540.00	60,420.00	63,444.00
	Monthly	4,349.00	4,567.00	4,795.00	5,035.00	5,287.00
	40/hr/wk	25.09	26.35	27.66	29.05	30.50

NON-UNION POSITIONS
Parks & Recreation

Position	Year 1	Year 2	Year 3
Concession	\$14.49	\$14.59	\$14.69
Lifeguard	\$14.74	\$14.84	\$14.94
Lifeguard w/WSI	\$14.99	\$15.09	\$15.19
Assistant Manager	\$18.02	\$18.12	\$18.22
Manager	\$19.17	\$19.27	\$19.37

- 1 - Increases shown in these pages reflect cost of living increase determined by the change in the CPI-W for all cities from August of the previous year to August of the current year per the Teamsters and Operators Union Contracts.
- 2 - Employees required by the city to maintain state license/certifications will receive an additional \$50.00 per month for each license/certificate required.
- 3 - Office employees and police officers who have educational degrees receive:
 - a 2% increase over their step salary for a 2 year Associate Degree in a related field.
 - a 4% increase over their step salary for a 4 year Bachelor's Degree in a related field.

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

Pool

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

Glossary



BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FTE: Full-time equivalent employee.

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

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

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

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

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

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

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

GOALS: The objective of specific tasks and endeavors.

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

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

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

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

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

INTERGOVERNMENTAL SERVICES:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ORDINANCE: A statute or regulation enacted by City Council.

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

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

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

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

Examples include insurance and retirement benefits.

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

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

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

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

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

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

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

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

RCW: Revised Code of Washington.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

WAC: Washington Administrative Code,

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

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

This
Page
Intentionally
Left
Blank



The End