

CITY OF OTHELLO



2025 ADOPTED BUDGET

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

Table of Contents

Mayor's Message iii
 City Process vii

Introduction

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

Departmental Budgets

 General Fund 13
 Administration 16
 Police Department 20
 Fire Department 23
 Parks & Recreation 25
 Planning, Building, & Code Enforcement. 27
 Library 36
 General Fund Graphs & Tables. 37
 Special Revenue Funds
 Tourism Fund 39
 Real Estate Excise Tax Fund 40
 Public Works 41
 Street Fund 45
 Transportation Benefit District 48
 Water Fund 49
 Sewer Fund 53
 Solid Waste Fund 57
 Reserve Funds 61
 Debt Service Funds 65

Capital Facilities Plan

 CFP Ordinance 1622 73
 CFP General Information 75
 CFP Projects. 80

2025 Detailed Budget

 Budget Ordinance 1624 83
 Budget Summary. 85
 Detail Revenues & Expenditures by Fund 89
 2025 Pay Scale. 141

Budget Glossary. 143

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The City of Othello

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

MEMORANDUM

Date: March 3, 2025
From: Shawn Logan, Mayor
To: City Council Members
Re: 2025 Budget Message

For the past nineteen 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 2025. 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 \$50,049,816. Total expenditures are \$28,608,585 for a total ending fund balance of \$21,441,231.

Revenues have been budgeted as realistically as possible using the available formulas from MRSC and other national and local economic trends. Property taxes are estimated using the 1.00% statutory limit resulting in \$2,865,278. Property valuations are estimated at \$1,220,330,857. Revenue from sales tax is distributed 50/50 between the General Fund and Street Fund.

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

The 2025 budget reflects the last of three years under new contracts for all union represented employees. When developing these contracts, our primary concern is to be fair to our employees. We review comparables to determine the going rate for different job classifications and build in incentives for further education and certifications. All non-union salary increases are set at 4%, 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 2025 beginning fund balance for the General Fund is estimated to be \$1,002,965. New revenues are expected to be \$9,111,360 for total available resources of \$10,114,325. Total anticipated expenditures are \$9,711,307. The General Fund balance at the end of 2025 is anticipated to be \$403,018. The ending fund balance exceeds the Council approved reserve of \$400,000, comprising of \$200,000 emergency reserves, and \$200,000 operating reserves. City resources, both work force and financial, were reviewed with the

overall philosophy of “service to the public,” balancing the scales. Although our revenues are not reflective of other City deficits, we need to continue to seek new revenue sources, grants, and creative revenue programs.

Civil services funding is at \$1,000. Capital expenses for Administration are \$26,474 mainly consisting of computer, network and camera system upgrades to city hall

The Police Department budget is 44% of the General Fund. In addition, the City will collect about \$584,700 from the new Public Safety tax passed by the county. This money is collected in its own fund and spent for police operations and equipment. Between the General fund and Public Safety tax fund, the city plans to keep the second school resource officer, one new squad car, and update the 911 dispatch network.

Fire Services in the General Fund total \$1,048,565, of which \$828,315 is contract services with Adams County Fire District #1. This contract has increased by 86%, from 2023. For this reason we are starting our own fire department. This will take effect in spring of 2026. We also budget \$28,200 for expenses relating to our retired LEOFF 1 members. In 2021 we paid \$440,974 down for the purchase of a new fire truck. In 2023 we paid the remaining \$192,179 for that purchase. These funds largely came from our Fire Reserve Fund which will end 2025 with a \$16,536 balance.

We started our own municipal court in 2022. We employ a fulltime court administrator and a part time judge and hold court on Tuesdays and Thursdays. We contract for prosecution and public defense. Our 2025 budget is \$415,138.

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 2025 budget will be larger than the 2024 budget. Capital projects for 2025 include the completion of the futsal court, bathroom remodel and spray park at Kiwanis Park.

Street and Transportation Improvement Fund Expenditures

The Street and Transportation Fund budget for 2025 represents 12% of the total city budget. Anticipated beginning fund balance for the Street Fund is \$639,072; total new revenues are estimated to be \$2,313,251; total available resources are \$2,952,323. Approved expenditures for 2025 are \$2,798,093 for an anticipated ending fund balance of \$154,230. Street capital expenses for 2025 include \$600,000 for a chip seal/seal coat project and \$150,000 for a crack seal project.

The Street Reserve Fund will begin the year with a balance of \$238,763. Revenues include \$9,900 in interest earnings. In 2025 we will transfer \$48,663 to the Street Fund to help with capital projects, which will leave an ending fund balance of \$200,000 in reserves.

Tourism Fund

The Tourism Fund is a promotional fund supporting community activities, festivals, and organizations that promote tourism for the City of Othello. The expenditure of funds is limited to tourism activities that promote Othello and bring non-residents to the community.

The Tourism Fund beginning fund balance for 2025 is expected to be \$53,589, with new revenues of \$76,300, for total available revenues of \$129,889. Total budgeted expenditures are \$99,900 with an estimated ending fund balance of \$29,989 for 2025.

Real Estate Excise Tax Fund

The beginning fund balance for the REET Fund in 2025 is \$57,309, with anticipated revenues of \$122,000, for total available revenues in the Real Estate Excise Tax Fund of \$179,309. Total expected expenditures for 2025 are at \$177,000, mostly for renovations at Taggares Park. The ending balance is expected to be \$2,309.

Water Utility Fund

Beginning fund balance in the Water Fund for 2025 is projected to be \$2,021,127. Total revenues are likely to be \$5,527,707 resulting in total available revenue of \$7,548,834. \$3,022,951 has been appropriated for operational expenditures, and \$2,606,862 for capital expenditures, leaving an ending fund balance of \$222,686. Water capital projects include \$500,000 for the Well #7 rehabilitation, \$150,000 for a review of Well #8 and \$600,000 for water line improvements.

The Water Reserve Fund will begin 2025 with a balance of \$6,650,824. Revenues consist of \$250,000 investment revenue and a \$1,300,000 transfer from the water operating account. Leaving a fund balance of \$8,200,824.

Sewer Utility Fund

2025 beginning fund balance for the Sewer Fund is \$551,196. New revenue is anticipated to be \$3,547,000, for a total of \$4,098,196 in available revenues. Appropriated expenditures are \$3,932,750 leaving an ending fund balance of \$165,446. The 2025 budget includes \$249,500 for improvements at the sewer treatment plant and \$900,000 for the sewer lining project.

The Sewer Reserve Fund will begin the year with a balance of \$11,155,366. Activities in this funds net to a \$400,000 transfer to the Sewer fund for capital projects, leaving a 2025 ending fund balance of \$11,525,366 of which \$200,000 is emergency reserves.

Solid Waste Utility Fund

The Solid Waste Fund is estimated to have a beginning fund balance of \$372,950 in 2025. New revenues are projected to be \$2,013,476 giving this fund \$2,386,426 in available revenue. \$2,205,851 in expenditures has been appropriated for 2025, resulting in an ending fund balance of \$180,575. Current expenses for 2025 include Adams County landfill fees of \$819,939 and \$569,662 for contracted services with CDSI. Capital projects for 2025 contain \$50,000 for alley approach restoration.

Crime Prevention Fund

Beginning fund balance in the Crime Prevention Fund for 2025 is projected to be \$46,935. Total revenues are likely to be \$15,000 resulting in total available revenue of \$61,935. \$33,000 has been appropriated for operational expenditures, leaving an ending fund balance of \$28,935. 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 2025 is estimated to be \$18,629,155. Total new revenues are \$2,618,475 and expenditures are \$1,110,105, leaving an ending balance of \$20,137,525. The lion share of this balance is from the Water (\$8,200,824) and Sewer (\$11,125,366) reserve funds.

Debt Service Funds

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

1. **Fund 220** - Public Works Trust Fund, Broadway (\$29,503) (final payment in 2026)

2. **Fund 225** - General Obligation Bond (2010), Main Street Construction Project (\$274,699) (final payment in 2031)

Summary

In summary, the 2025 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 2025.
4. Review comprehensive plan relative to growth of the City of Othello.

I hope that you will favorably consider the 2025 budget. Because the economic trends of our community, state and nation are ever changing, we must continue to manage the taxpayer's dollars with the utmost care and concern. With this in mind, we have limited expenditures where necessary and ask for expenditures only when needed. The compilation of the 2025 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 2025. 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 2025 budget.



Shawn Logan, Mayor

HOW DOES THE CITY PROCESS OR CREATE A LAW?

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



ISSUES OR CONCERN

CITIZENS CAN:

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

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



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

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

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



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

Staff Recommendation



City Council takes action or no action as appropriate.

YES VOTE

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

NO VOTE or NO ACTION

No change in current law.

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City Of Othello

2025 Adopted Budget

Budget Adopted: December 9, 2024



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
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Council Members

Pos. #1 – Genna Dorow	2022 – 2025
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Pos. #2 – John Lallas	2022 – 2025
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Pos. #3 – Corey Everett	2022 – 2025
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Pos. #4 – Darryl Barnes	2024 – 2027
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Pos. #5 – Danae Valdez	2024 – 2027
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Pos. #6 – Mark Snyder	2024 – 2027
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Pos. #7 – Angel Garza	2024 – 2027
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APPOINTED STAFF

Administrator	Shawn Logan
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City Clerk	Tania Morelos
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Finance Officer	Spencer Williams
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Chief of Police	David Rehaume
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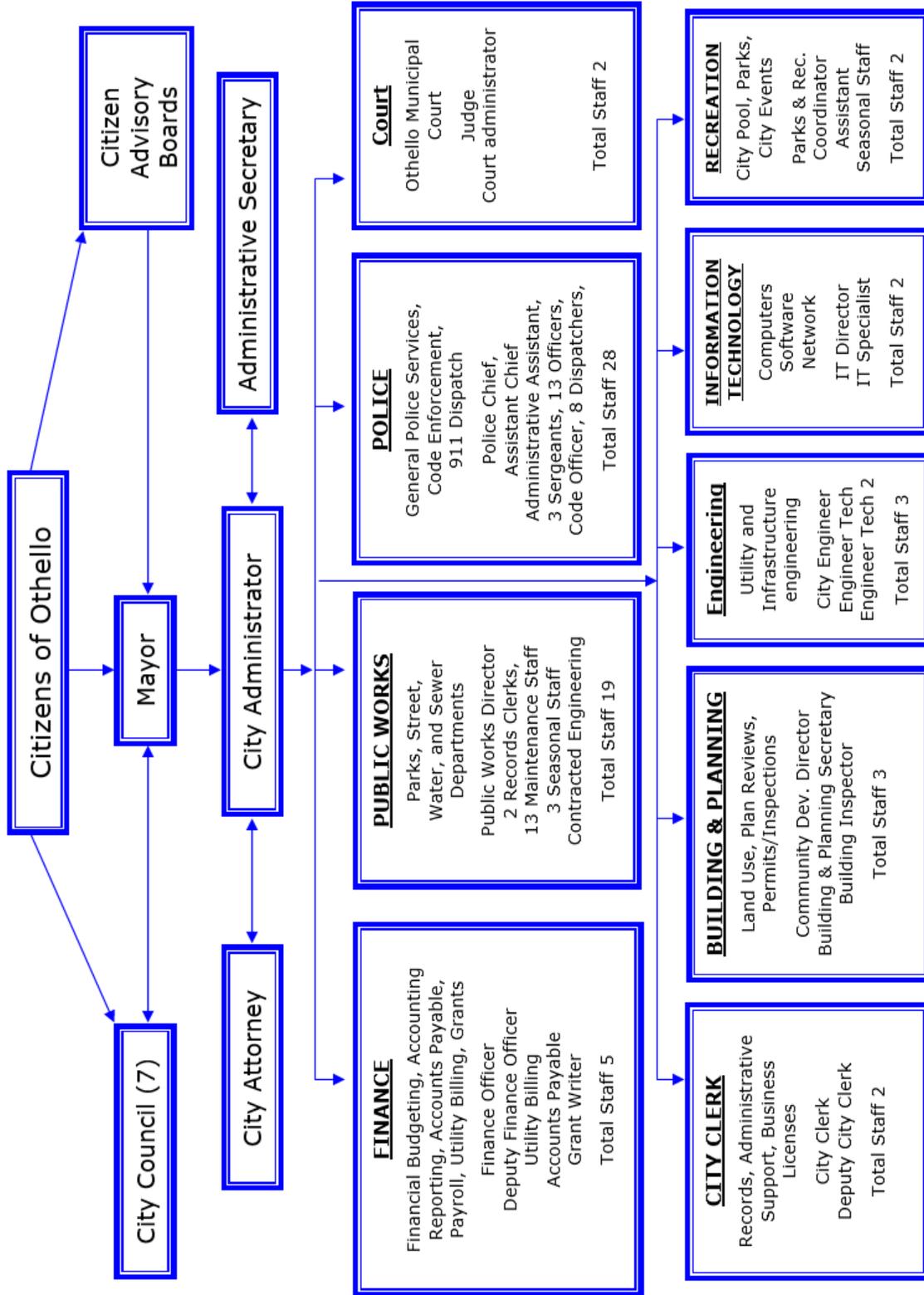
Public Works Director	Robin Adolphsen
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City Engineer	Robin Adolphsen
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Community Development Director	Anne Henning
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City Attorney	Hillary Evans
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2025 ORGANIZATIONAL CHART



Community and Council Committee Members

Adams County Development Council

City Representative:

- Mayor Shawn Logan

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

Adams County Fire District #5 Council Committee

City Representatives:

- Councilmember Mark Snyder
- Councilmember Darryl Barnes
- Councilmember John Lallas

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

Adams County LEOFF Board

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

The Adams County LEOFF Board is composed of five members as follows: one member of the legislative body of the County; one council member of a city located within the County; one fire fighter or retired fire fighter; one law enforcement officer or retired law enforcement officer; and one member from the public at large who resides within the County. The LEOFF Board meets quarterly and is responsible for performing all determinations as specified in RCW 41.26.

Adams County Mosquito Control Board

City Representative:

- Tom Haworth

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

Adams County Solid Waste Advisory Committee

City Representative:

- Engineer Tech Cameron Williamson

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

Auditing/Finance Committee

- Council members Corey Everett, Mark Snyder, & Danae Valdez
- Alternate: Genna Dorow

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

Civil Service Commission

- Daniela Gomez
- Joe Montemayor
- Stacie Garza
- Secretary/Examiner: Tania Morelos

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

Law & Justice Committee

City Representatives:

- Mayor/Administrator Shawn Logan
- Councilmembers John Lallas, Corey Everett, Angel Garza
- Police Chief David Rehaume
- Court Administrator Jessica Melo
- Court: Judge, Prosecutor, Indigent Defense

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

Othello Housing Authority Commission

- Gracie Garza
- Thalia Lemus
- Juan Garza
- Faith Cerrillo
- Jessie Dominguez
- Manager: Angelina Gomez

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

Othello Planning Commission

- Chris Dorow
- Alma Carmona
- Jose Garza
- Daniela Voorhies
- Rob Simmons
- Ruth Sawyer
- Maria Martinez
- Councilmember liaison: John Lallas
- Staff: Community Development Director Anne Henning and Secretary Zuleica Morfin

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

Othello Parks & Recreation

- Councilmember Angel Garza
- Councilmember John Lallas
- Councilmember Genna Dorow
- Alternate: Corey Everett
- Mayor Shawn Logan
- Staff: Robin Adolphsen, Valerie Hernandez

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

Profile of Othello

The City of Othello, known as the “Heart of the Columbia Basin”, is located 110 miles southwest of Spokane and 190 miles southeast of Seattle. Othello is situated in the panhandle of Adams County and has a population of approximately 8,878 within the corporate limits, with an additional population of 9,000 within the Greater Othello area.

HISTORICAL POPULATION

(per Washington State
Office of Financial Management)

<u>Year</u>	<u>City of Othello</u>	<u>Adams County</u>
2024	9,145	21,475
2023	9,005	21,200
2022	8,920	21,100
2021	8,725	20,900
2020	8,549	20,613
2019	8,386	19,983
2018	8,269	19,759
2017	8,202	19,681

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

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

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

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

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

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

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

The City has a staff of 65 full and part-time employees.

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

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

The police department is made up of 28 employees. 18 commissioned officers, 8 dispatchers (6 full-time and 2 part-time), an administrative assistant and a code enforcement officer. Two of the officers are School Resource Officers. The City of Othello provides dispatch service for Othello ambulance services and Adams County fire District #5.

The public works department is made up of 16 full-time employees. Public works activity

includes operation and maintenance of the city's water, sewer, streets, storm water, and parks.

The Park and Recreation department employs 1 Coordinator and one assistant. The city is fortunate to have 64.67 acres of beautiful parks to enjoy. Besides open spaces for activities, there is an aquatic center, basketball courts, baseball fields, a concession stand, tennis courts, playground equipment, covered picnic shelters, a natural amphitheater and walking paths to enjoy. Volunteers and organizations have planned many successful festivals and events for citizens and tourists to enjoy. These include the Sandhill Crane Festival, which is held the third weekend in March; the All City Classic Car meet; and the 4th of July SunFaire event. The Othello Chamber hosts a Farmers Market in Pioneer Park, which sells farm produce and other specialties beginning in May through October, depending on availability of the produce.

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

City of Othello Economics

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

Agriculture and Industry

The abundance of water for irrigation, made available by the Columbia Irrigation Project, has enabled the area to develop as a very stable crop-

producing region. Sixty-seven commercial crops are raised within the Irrigation Project area including small grains, alfalfa, vegetables, fruit orchards, seeds and field crops; including beans, corn, and mint. The total irrigated acreage of the

area exceeds that available in Yakima and Wenatchee valleys, which are two of the state's largest agricultural production and processing centers.

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

Future Growth

The Port of Othello was established in 1966 to promote economic expansion within the

panhandle area of Adams County. The port of Othello provides infrastructure support for 20 businesses in the 42.8-acre Bruce Industrial Area. In 1994 the Port completed construction of an additional well and elevated storage at the Bruce site. The Port has an additional two hundred acres available for development as industrial and commercial sites. One hundred and eighteen acres are currently under agricultural production varying in size from 25 to 65 acres. Businesses at the Port provide jobs for 150 to 250 employees, depending on the time of year. Some commercial sites are improved with utilities and rail access.

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

Budget Philosophy & Policy

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

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

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

- Sewer Fund Reserve Fund \$200,000
- Street Fund Reserve Fund \$200,000

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

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

continue to approach the future with a conservative outlook on revenues and attempt to provide the highest possible services to the citizens of this community at the least cost.

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

Budget Overview & Process

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

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

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

The 2025 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 2024, during the 2025 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 2025 Budget Development

July 19, 2024	Request to department heads for estimated revenue and expenditures
September 23, 2024	Revenue sources public hearing notice published.
Sept 26 - Oct 10, 2024	Council budget committee meetings.
October 7, 2024	Public hearing - 2025 revenue sources
November 11, 2024	Published notice of public hearing for 2025 – 2030 capital facilities plan.
November 11, 2024	Published notice of public hearing for proposed budget.
November 4, 2024	Budget workshop with full Council
November 18, 2024	Published notice of public hearing for proposed budget.
November 21, 2024	Proposed budget available to the public.
November 21, 2024	Preliminary budget and message due to City Clerk and Council.
November 25, 2024	1 st Public hearing on 2025 budget
November 25, 2024	Public hearing for 2024 – 2029 capital facility plan.
November 25, 2024	Adoption of 2024 Ad Valorem Property Tax
December 2, 2023	Adoption of 2025 – 2030 capital facility plan.
December 2, 2024	2 nd Public hearing on proposed 2025 budget
December 9, 2024	Adoption of 2025 budget.

Governmental Accounting

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

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

General Fund

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

Special Revenue Funds

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

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

Cumulative Reserve Funds

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

- Park & Recreation Reserves 103

- Real Property Acquisition 104
- LEOFF 1 Reserves 105
- Fire Reserves 106
- Water Fund Reserves 107
- Sewer Fund Reserves 108
- Solid Waste Fund Reserves 109
- Street Fund Reserves 110
- Crime Prevention Fund 112
- Investigation Fund 113
- General Reserve 115

Debt Service Funds

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

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

Capital Project Funds

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

- Complete Streets Project Fund 310
- Real Estate Excise Tax Fund 335

Enterprise Funds

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

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

Trusts and Required Reserves

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

- City Property Deposit Trust 621
- Agency Funds 631
- Municipal Court Fund 640

Labor Relations

The City has 65 full & part time employees. 38 employees are represented by two labor organizations: 13 employees are covered by Operating Engineers Local No. 280, and 25 employees are represented by Teamsters Local No. 760. The City executes agreements with each of the bargaining units on salaries, vacation, sick leave, medical and dental, grievance procedures, and working conditions. Each of these contracts expires December 31, 2025. The City strives to be fair to employees, to be consistent with all applicable state laws, to ensure equity and to promote labor relation policies beneficial to both employees and management. City officials

consider all current labor relations to be satisfactory.

Pensions for City employees are provided through the Washington State Department of Retirement Systems using either the Public Employees Retirement System (PERS II, or PERS III), Public Safety Employees Retirement System (PSERS II), or the Law Enforcement Officers and Firefighters (LEOFF I and LEOFF II), both of which are cost sharing, multiple-employer public employee retirement systems. The following are the 2024-25 rates of contribution for the City and the employee:

Retirement Plan	City Contribution	Employee Contribution
PERS II	9.03%	6.36%
PERS III	9.03%	5% - 15%
PSERS II	9.51%	6.76%
LEOFF II	5.32%	8.53%

Labor Organizations

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

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

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City of Othello

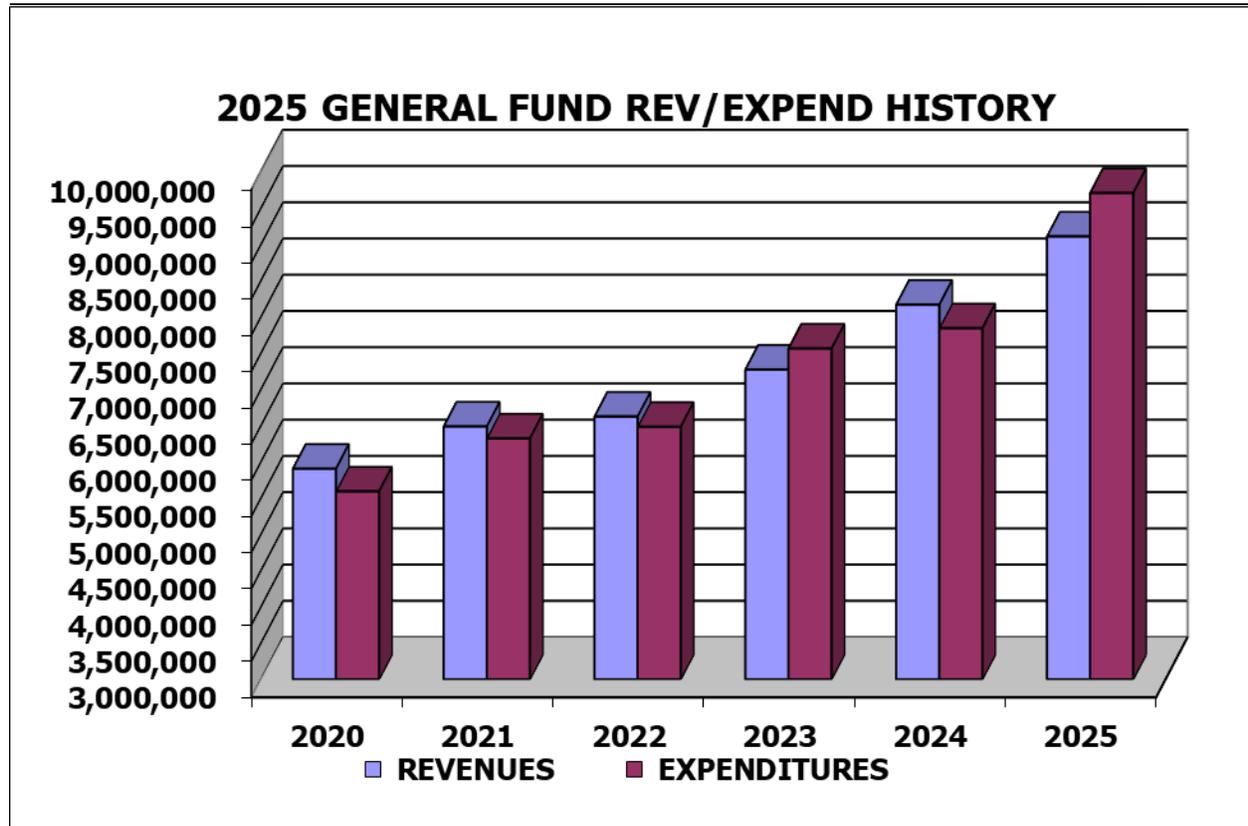


Departmental Budgets

GENERAL FUND

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

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



GENERAL FUND REVENUE SOURCES

Property Taxes: Property taxes are levied on 100% of assessed valuation as determined by the Adams County Assessor’s office. The city’s tax rate is 2.388501301332 (city portion only) per thousand dollars of assessed valuation for collection in 2025. The assessed value of

property for 2024 is \$1,220,330,857 which is used to determine the 2025 property tax collections of \$2,865,278. At this time the maximum Property Tax increase allowed is 101% of the highest previous request.

Sales Tax: A 8.2% sales (or use) tax is collected on every taxable event in the City of Othello. The City will collect approximately \$2,120,000 in sales tax dollars in 2025. This amount is shared between the General and Street funds of the city.

Licenses and Permits: Licenses and permits are made up of business licenses, franchise permits, building/placement permits, animal licenses and miscellaneous other permits. Licenses and permit fees are set by city ordinance.

Intergovernmental Revenues:

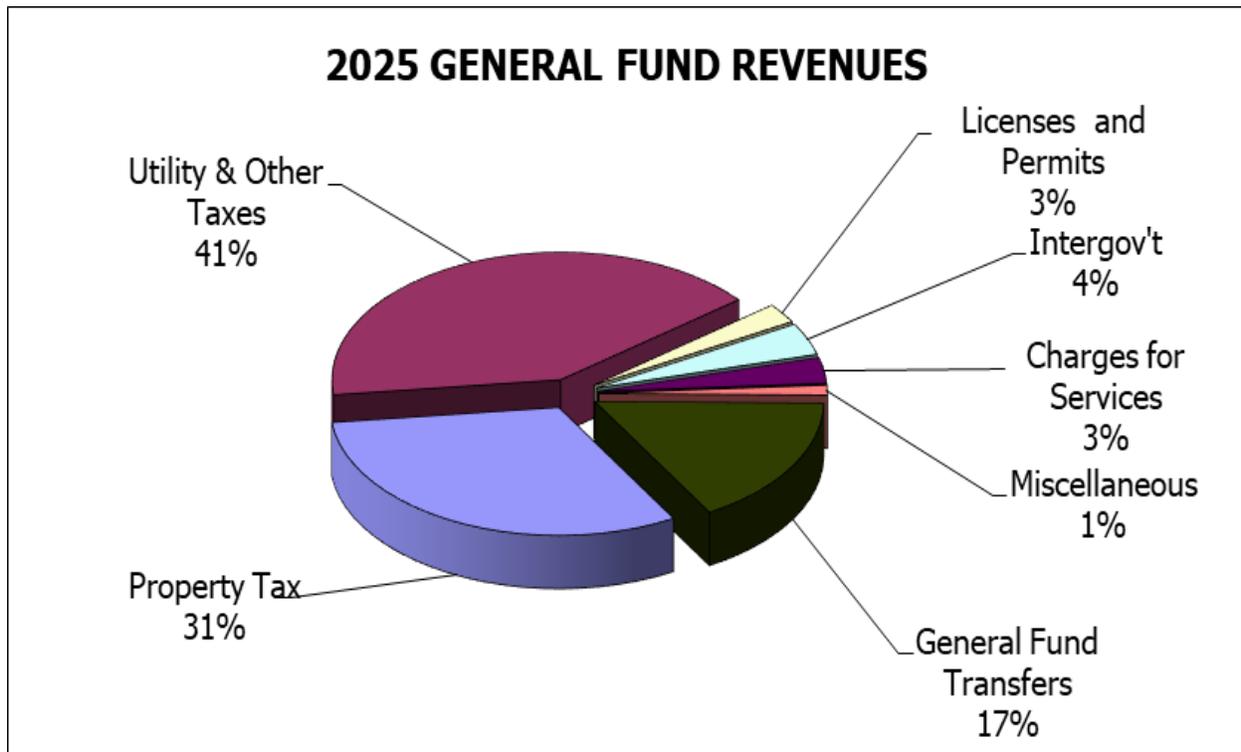
Intergovernmental Revenues are revenues received from the state or county. State distributed criminal justice funds are used to assist local governments in the area of public safety. Other intergovernmental revenues include the Liquor Excise Tax and Liquor Board Profits, which are distributed based on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

Charges for Services: State law allows cities in Washington to recover charges for services.

Currently the City of Othello charges fees for finger printing, plan reviews, reservation of shelters, swimming pool fees, ball field use, photo copies, etc.

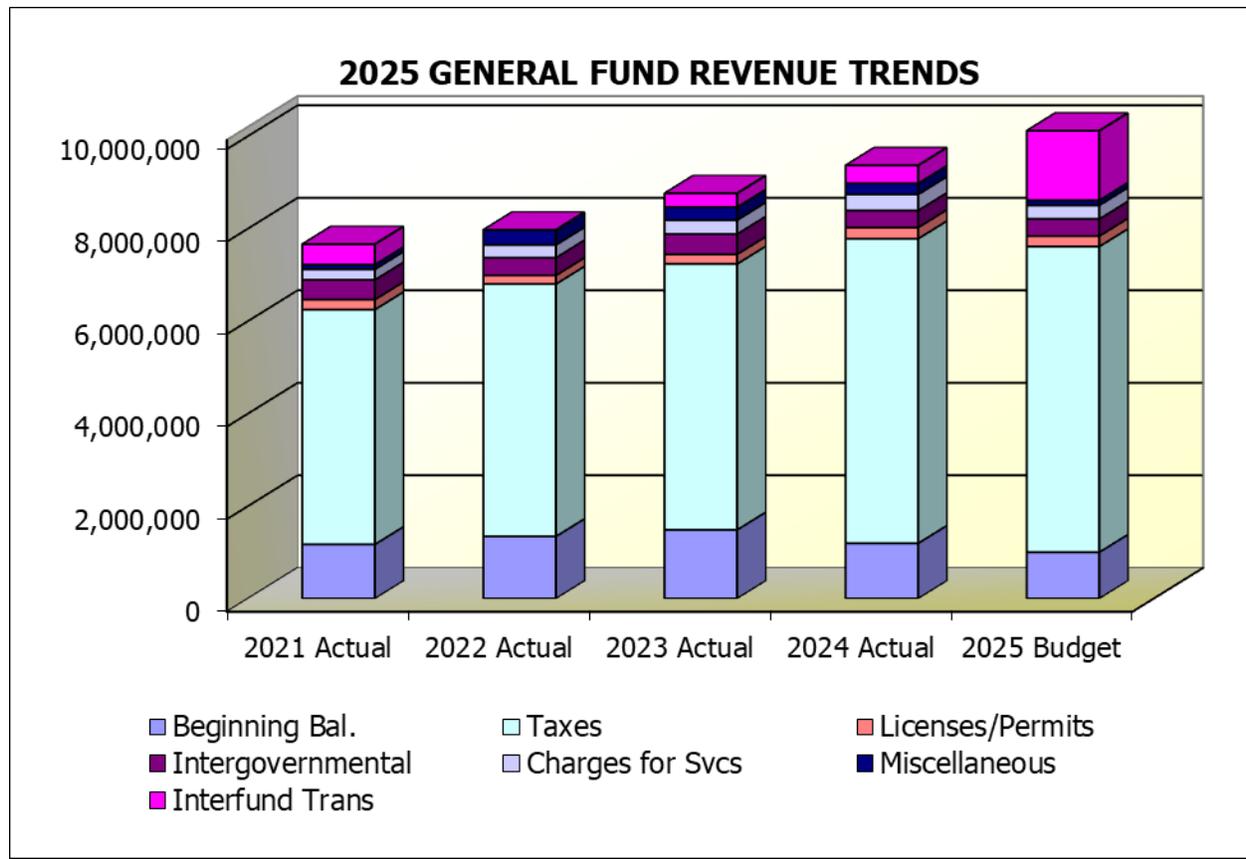
Miscellaneous Revenues: The majority of miscellaneous revenue is interest earned on investments. Other areas include building rentals, salvage, and concessions at the swimming pool.

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



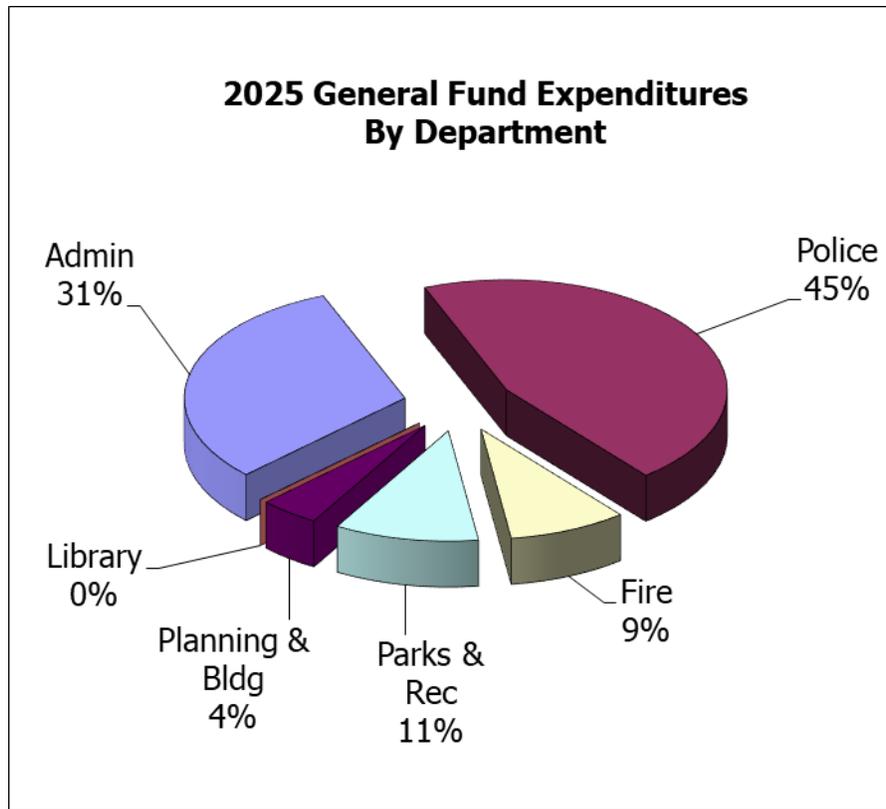
General Fund Revenue History

Revenues	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2024 / 2025 Chg. %
Beginning Bal.	1,171,691	1,344,790	1,486,205	1,196,357	1,002,965	-16.17%
Taxes	507,630	545,753	574,945	658,511	660,957	0.37%
Licenses/Permits	216,814	185,673	206,712	241,370	226,001	-6.37%
Intergovernmental	426,337	382,641	439,294	369,271	369,083	-0.05%
Charges for Svcs	227,301	276,001	300,334	346,817	295,421	-14.82%
Miscellaneous	102,146	324,873	282,010	238,022	110,118	-53.74%
Interfund Trans	440,974	0	296,991	388,531	1,501,161	286.37%
Total New Rev	6,489,872	6,626,762	7,274,794	8,169,521	9,111,360	11.53%
Total Revenue	7,661,563	7,971,552	8,760,999	9,365,878	10,114,325	7.99%



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 2024 the Administrative Department accomplished the following:

- | | |
|---|---|
| <ul style="list-style-type: none"> • Adopted the county hazard mitigation plan. • Received a grant for the comprehensive safety action plan. • Completed the Iron Horse playground adventure at Lions Park. • Planted trees at Taggares Park. | <ul style="list-style-type: none"> • Bid the main street decorative lighting project. • The Othello Police Department received state accreditation for 3rd consecutive time. • Implement electronic signature capabilities. |
|---|---|

General Administration Operational Statistics

	2019	2020	2021	2022	2023	2024	% CHANGE
Utility Bills Issued	27,308	27,874	28,837	29,507	31,482	32,013	1.69%
Receipts Processed	7,791	6,698	7,052	7,308	7,669	7,596	-0.95%
AP transactions processed	1,631	1,888	1,540	1,692	1,995	2,086	4.56%
Payroll Checks Issued	419	247	345	403	259	220	-15.06%
Payroll EFT Transactions	1001	1022	1040	1096	1206	1303	8.04%
Park & Shelter Reservations	165	0	112	134	244	191	-21.72%
Business Licenses Issued	1113	851	770	837	869	982	13.00%

Administration Goals

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

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

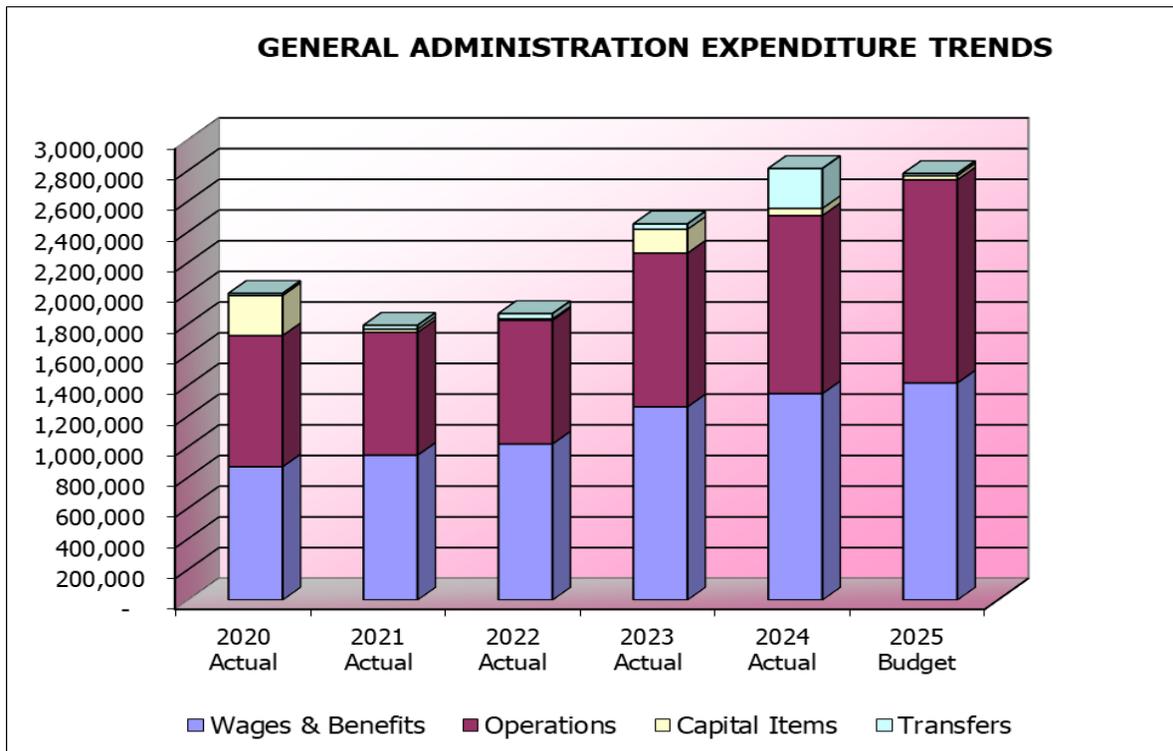
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| <ul style="list-style-type: none"> • Purchase new software to make public records requests easier and more accessible to the public. • Roll out a new City App to connect citizens with city functions like utility payments, events, reservations, and access to public meetings. • Continue updates to the City website. • Expand the Credit Card capability of the city for utility payments and park and recreation events. | <ul style="list-style-type: none"> • Digitize records in the vault. • Further develop our personnel policy to include use of texting/cell phone archiving. • Complete union negotiations for all four collective bargaining units. • Continue professional development with administrative staff. |
|---|---|

General Administration 2024 Expenditures

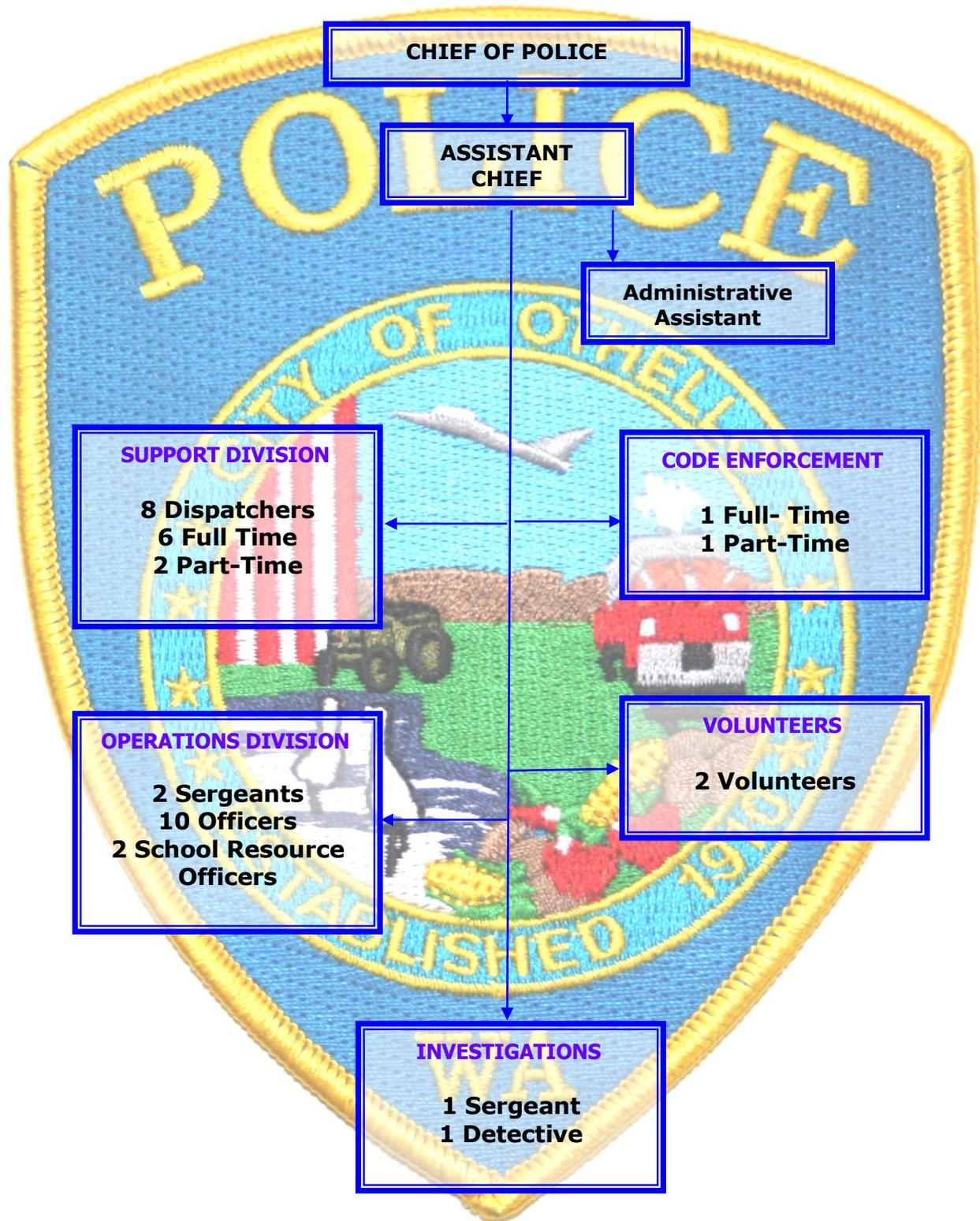
Because the General Fund is largely a service fund, the majority of the expenses in this fund are for payroll and related administrative costs. The implementation of the General Fund Cost Allocation Plan has centralized administrative payroll and operating expenditures, resulting in higher administrative expenditures. The Street, Water, Sewer, and Solid Waste Funds reimburse their allocation to the General Fund for these common expenditures. Administration capital expenditures included in the 2025 budget are the purchase of new computers on the rotating replacement schedule, and a new phone system.

General Administration Expenditure History

General Admin	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2024 / 2025 Chg. %
Wages & Benefits	869,247	944,369	1,017,504	1,259,495	1,345,753	1,414,847	5.13%
Operations	854,590	800,712	805,598	1,001,133	1,159,971	1,323,692	14.11%
Capital Items	260,998	20,707	8,966	155,795	46,658	26,474	-43.26%
Transfers	13,902	24,670	34,670	34,670	259,888	14,670	-94.36%
Total	1,998,737	1,790,457	1,866,738	2,451,093	2,812,270	2,779,683	-1.16%



Othello Police Department



Othello Police Department

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

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

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

Police Department Operational Statistics

5 Year Police Statistics							
	2018	2019	2020	2021	2022	2023	2024
Activity:							
Calls	4,545	4,448	3,990	4,436	5,150	5,010	5,484
Traffic Stops	1,767	1,990	2,203	1,854	1,246	1,447	1,556
Citations:							
Criminal Non-Traffic	114	128	111	118	127	163	229
Criminal Traffic	215	215	237	151	122	178	203
Infraction Traffic	483	352	435	308	244	403	650
Select Incidents Types:							
Alarms	100	113	101	195	158	230	246
Animal Problems	244	284	179	169	243	209	485
Criminal Mischief	129	110	201	337	323	160	166
Disorderly	28	35	23	26	20	18	13
Domestic	43	49	69	66	93	127	117
Dui	73	51	37	30	24	52	48
Juvenile Problem	70	98	56	140	151	112	113
Loud Noise/Nuisance	120	95	132	118	124	135	106
Suspicious Person	761	745	646	744	946	918	907
Traffic Accidents	226	242	190	221	271	280	278
Theft from Vehicle	22	16	16	5	8	10	24
Warrants Served (Adams)	87	74	34	28	26	55	91
Weapons Offense	21	21	8	7	11	11	15
Vehicle Prowl				30	85	44	33

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

Police Department Goals for 2025

Training

- Complete State 24 hours training mandate
- 12 hours of training for Dispatch
- Create CIT / Peer Support
- 3 Rifle Instructors

Essential Equipment

- 1 Patrol Vehicle
- NICE Server (Dispatch phone call recording system)
- Drone Camera

Staff

- Maintain full staffing
- Complete CBA Negotiations
- Add Seasonal Code Enforcement Officer
- 15-20 Police Explorers
- 3 OHS Criminal Justice Classes

Accreditation

- Complete all necessary 4-year proofs

Access Audit

- Complete Tri-annual Audit (IT and TAC)

2025 Police Department Expenditures

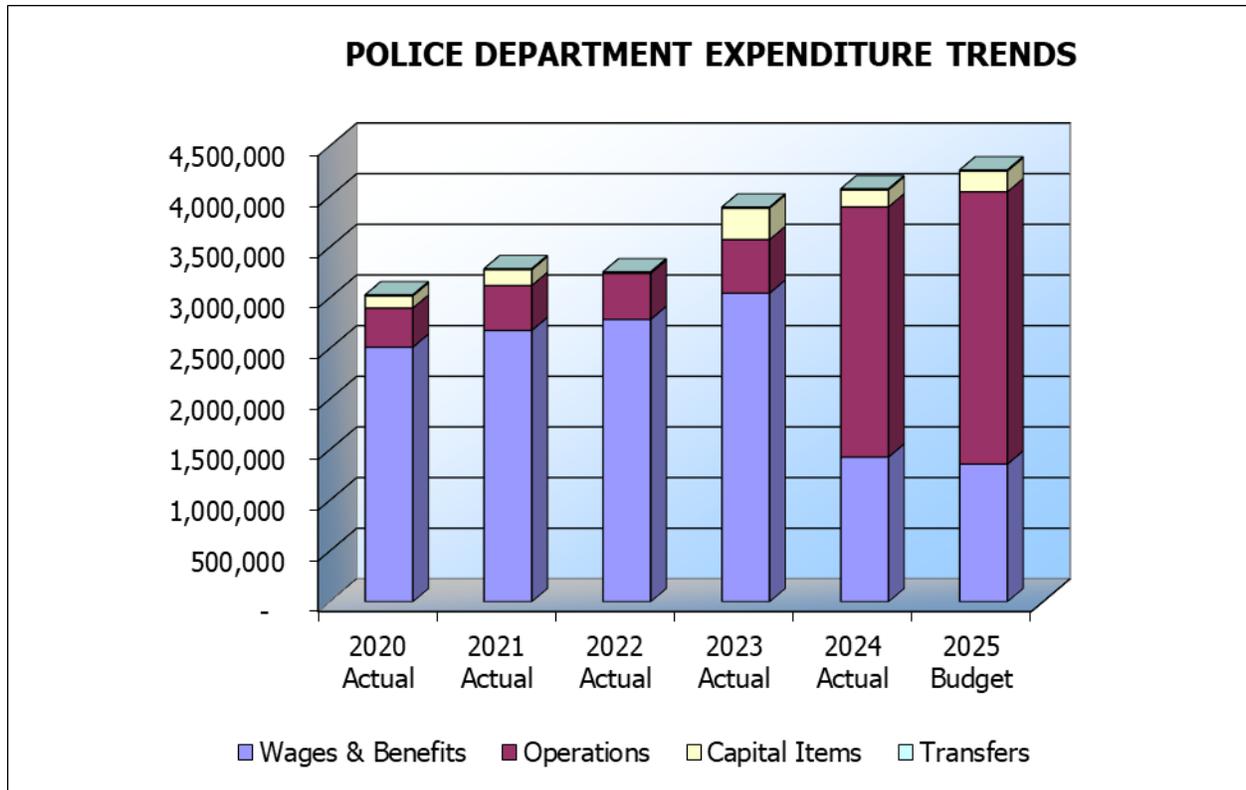
The Police Department takes seriously their mission “We Serve to Protect”. Every year they achieve their goals with a minimal budget. They strike a careful balance between maintaining appropriate staffing levels and providing training and equipment to get the job done. Dispatch is also critical as it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

Code Enforcement

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

Police Department Expenditure History

Police Department	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2024 / 2025 Chg. %
Wages & Benefits	2,513,654	2,678,899	2,787,676	3,046,464	1,428,370	1,359,325	-4.83%
Operations	386,184	443,738	453,774	529,492	2,470,144	2,688,050	8.82%
Capital Items	119,855	155,089	4,342	309,617	167,462	205,000	22.42%
Transfers	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Total	3,029,693	3,287,727	3,255,792	3,895,573	4,075,976	4,262,375	4.57%



Fire Department Services

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

Adams County Fire District #5

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

The District covers an area of 215 square miles with a population of approximately 21,475 and works out of three stations: the District station is located at 220 S Broadway in Othello; the City Station is located at 250 S Broadway in Othello, and the third Station is at Bruce on Booker Road east of Othello.



Goals for 2025 are to continue with fire safety inspection of all commercial business within the city limits including schools and care centers. The City Administrator, Building Official and the Police Department work closely with the Fire District to ensure compliance of fire and safety issues.

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

the added training time, a higher percentage of firefighters will be able to attend this annual training.

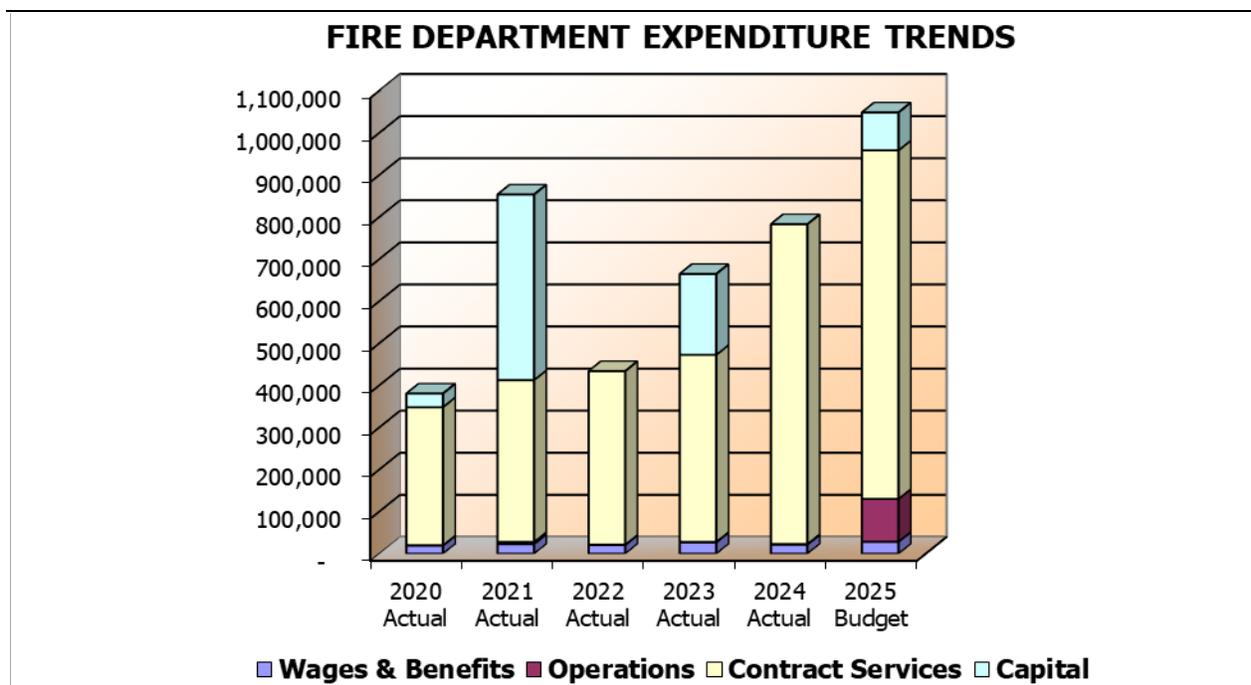
Since combining the Fire District and the City Fire Department, the department is able to offer both daytime and nighttime training classes to meet the needs of the volunteer recruits. With

In 2024 Fire District No. 5 responded to 184 city call outs and completed 295 inspections and 50 reinspection's for the city.

Fire Department Expenditure History

Fire Department	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2024 / 2025 Chg. %
Wages & Benefits	18,981	22,807	20,438	26,885	21,461	28,200	31.40%
Operations	930	5,120	946	1,176	1,488	102,050	6758.20%
Contract Services	328,273	384,604	412,333	444,495	759,922	828,315	9.00%
Capital	32,329	440,974		192,179	-	90,000	0.00%
Total	380,513	853,505	433,717	664,735	782,871	1,048,565	33.94%

Contracted services with Adams County Fire District #5 for 2024 will be approximately \$828,315 In 2007 the department spent over \$400,000 for a used ladder truck that was in excellent condition. The city purchased a new \$32,000 SUV for the Fire Department in 2012. In 2016 we spent \$33,485 for a new generator. In 2020 we spent \$32,329 to recoat and stripe the shop floor. In 2023 we purchased a new firetruck for \$633,153. In 2023 we also spent \$188,509 on breathing apparatuses. We maintain a fire reserve fund to save for future equipment. The fire reserve fund ended 2024 with \$15,406.



Park & Recreation Department

Parks & Recreation

As our vibrant city of Othello continues to grow, now with a population of 8,985, the Parks & Recreation Department remains dedicated to enriching the lives of our residents through diverse recreational opportunities, beautiful green spaces, and memorable events. With the support of various state and local grants, we have enhanced our parks by adding exciting new amenities to serve our community.

New Developments -Thanks to our recent RCO (Recreation and Conservation Office) grant projects, Othello's parks are becoming destinations for recreation and enjoyment. The Grand Opening of Lions Park's state-of-the-art Iron Horse Playground, basketball fourplex, and Trail is a standout achievement, offering a modern, accessible, and fun space for all ages to explore and play. This new addition is complemented by the addition of over 100 trees to Taggares Park, which enhances the park's beauty while providing shade and a greener environment for visitors. Additionally, we are nearing the completion of our Futsal Arena at Kiwanis Park, providing our youth and adult athletes with a dedicated space for the fast-paced, exciting game of futsal.

Youth Recreation Programs -The Othello Parks & Recreation Department is proud to offer a wide variety of recreational programs for youth, giving children the chance to stay active, learn new skills, and build friendships. We also added a couple of programs for our adults in 2024.

Spring Opportunities - 406 participants filled our Little League divisions for children ages 4-12, which also take place at the Lions Park Complex, allowing our young athletes to learn the fundamentals of baseball and softball in a supportive environment.

For soccer enthusiasts, MLS.GO Soccer was implemented for 342 participants ages 4-12.

Soccer is a favorite, providing friendly competition at Taggares Park.

Summer Opportunities - We offered the Summer NFL Flag Football program for kids ages 5-12, hosted at Lions Park. This event brings the thrill of football to young athletes in a safe and fun environment.

In addition, we offered a three-week City-funded Summer Recreation program for kids ages 4-12. We had 194 registrants who attended the first half of the day from 8 am to noon. Sports and Craft Activities kept kids on their toes, and snacks were provided daily.

Adult co-ed slow-pitch softball was offered at the Lions Park Complex under the lights. We had four teams register. After hosting the season, we hope to add more teams in 2025.

Fall/Winter Opportunities- This year, we introduced 164 youth participants ages 7-12 to Jr. NBA/Jr. WNBA basketball. In a first-ever collaboration with the Othello School District, we worked together to provide the necessary facilities for this program, while local high school basketball players and coaches refereed games and mentored the young players. The partnership was a great success and showed the strength of our community coming together to support our youth.

We introduced a women's volleyball program and partnered with the Othello School District to utilize their facilities.

Rentals - We have options to rent space for gatherings, practices, games, and tournaments. We had 119 shelter rentals, 90 soccer field rentals, 17 Lions Complex ball field rentals, and 1 basketball court rental.

Special Events -Othello Parks & Recreation hosted 15 special events in 2024, and we're proud of the impact these events had on our community. From family fun to health-focused

activities, we bring people together in meaningful ways. Notable events included:

- State Little League 8-10 Year-Old Division – A thrilling 10-day event that brought local and regional teams together.
- Family Movie Nights – Families are brought together for fun and entertainment under the stars.
- Holiday Egg Hunt – Our first-ever holiday egg hunt, a joyful community tradition.
- Cinco De Mayo Celebrations – A vibrant celebration of culture, food, and music.
- Annual Classic Car Show & Slow Drag – A showcase of classic vehicles, a favorite among car enthusiasts.
- Fight for Mike 5K – A charity event that brought awareness to a worthy cause.
- 4th of July Celebration – A parade, fireworks, and festivities lit up our city.
- CBHA Color Run – A fun, colorful way to get active and support our community.
- Health Fair – Promoting wellness with health screenings and resources.

- Chamber Fall Festival – A family-friendly event celebrating the beauty of autumn with a kid zone of activities.

- Dia de Los Muertos – A heartfelt celebration honoring loved ones who have passed.

- Tent Revival and Miracle on Main – Spiritual events that brought unity to our community.

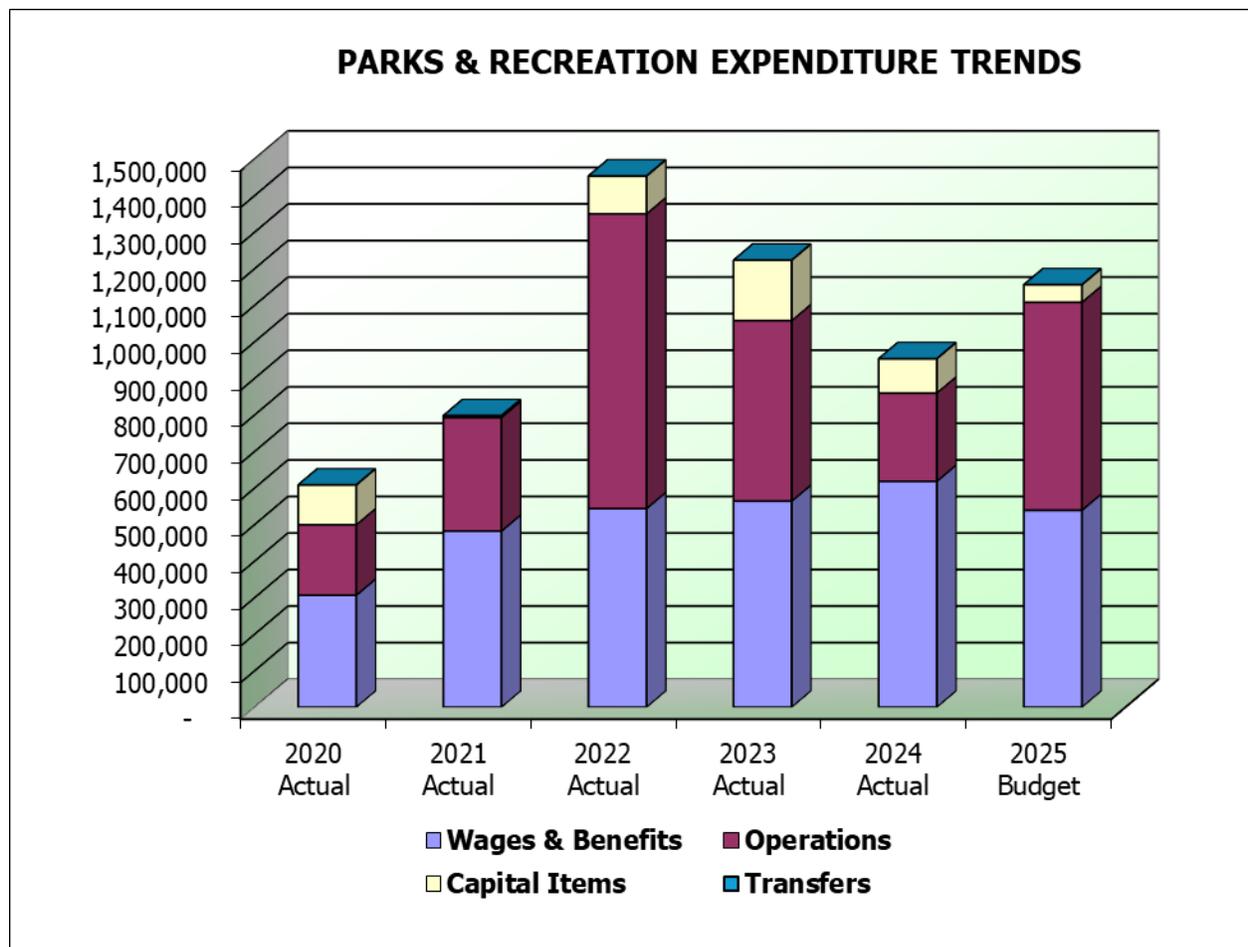
Many of these events were made possible by local nonprofit organizations, whose dedication to Othello's residents is a testament to the strength of our community.

We are excited to continue growing and evolving to meet the needs of our dynamic and expanding city.



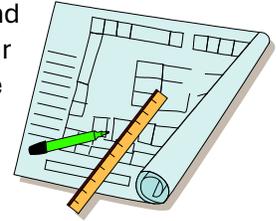
Parks & Recreation Department Expenditure History

Parks & Recreation Department	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2024 / 2025 Chg. %
Wages & Benefits	306,361	481,829	543,586	563,778	618,099	538,891	-12.81%
Operations	192,741	310,538	806,342	493,876	241,525	568,900	135.54%
Capital Items	108,858	5,005	103,236	165,045	93,704	47,800	-48.99%
Transfers	-	-	-	-	-	-	0.00%
Total	607,960	797,372	1,453,164	1,222,699	953,328	1,155,591	21.22%



Planning & Building Department

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



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

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

2024 Accomplishments

- 182 permits were issued, on \$20M valuation
- 1211 inspections completed



	2024 Building Permits		2023 Building Permits		2022 Building Permits	
	Permits	Valuation	Permits	Valuation	Permits	Valuation
Commercial	14	\$3,518,783	4	\$2,166,245	4	\$230,436
Demolition	2	n/a	2	n/a	1	n/a
Fence	19	\$9,000 ¹	18	n/a	Issued by Public Works	
Foundation only	0	n/a	8	n/a	18	n/a
Garage/Shed/Carport	5	\$181,991	2	\$191,938	4	\$61,161
Mechanical	32	\$563,085 ²	34	\$618,919 ²	25	\$174,128 ²
Misc Permits	0	\$0	2	\$1150	4	\$93,261
Multi-family (new)	4	\$5,866,178	1	\$275,771	0	n/a
Single family (new)	30	\$7,282,905	40	\$8,784,129	35	\$7,920,361
Accessory dwelling unit	3	\$154,062	0	\$0	2	\$65,294
Duplex	4	\$303,898	2	\$386,205	2	\$409,620
Placement	4	n/a	7	n/a	3	n/a
Plumbing	1	\$11,000 ²	2	\$12,150 ²	5	\$57,287 ²
Pool	2	\$284,991	0	\$0	4	\$331,352
Porch/patio	8	\$88,190	4	\$62,654	7	\$77,746
Remodel/Addition	13	\$1,452,749	11	\$609,061	15	\$2,900,416
Roofing	31	\$358,341	33	\$336,586	27	\$2,108,091
Siding/Stucco	5	\$39,700	6	\$93,189	4	\$52,400
Sign	5	\$59,700	8	\$163,363	5	\$53,694
Year End Total	182	\$20,174,571	184	\$19,380,986	165	\$14,535,247

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



<p>Significant projects finished in 2024:</p> <ul style="list-style-type: none"> • Pizza Hut • Ambulance station at Hospital • Car wash & espresso stand at Pik a Pop • Evidence storage shed at Sheriff’s Office • Old Hotel kitchen remodel • Replace sunroom at Golden Fountain • Freezer addition at TLC Meats • Remodel for J&S Tire 	<p>Notable projects started in 2024:</p> <ul style="list-style-type: none"> • 2 24-unit apartment buildings • Remodel of 140 E. Main for new businesses (former CBHA building) • Pool at Columbia Physical Therapy • Walmart remodel • Emmanuel Church addition & remodel • Remodel to add Engineering office at Public Works • Remodel/renovation at Parks & Rec bldg.
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Rental Licensing & Inspection Program

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

- This is the fourth year of this program. We continue to work on getting units licensed and inspected.
- In 2024, we sent many mailings, to get landlords to register their units, or to finish the process and get their inspections once they started it.
- Most of the corrections in 2024 were simple life-safety items like smoke alarms and GFCI outlets. There were no shocking corrections needed this year, suggesting that most of the worst conditions have been addressed. However, there are some units we have not been able to inspect yet because the owners are not cooperating.
- This year we notified all units with landlord authorizations for utility payments, and have started requiring rental licenses when a new landlord authorization is submitted.

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

Development Projects

- Many meetings and a lot of feedback for the gas station/convenience store at Broadway and Curtis.
- Multiple rounds of submittals and feedback on:
 - Pegram Major Plat
 - MBRAR Short Plat and Waterhole 17 addition
 - Charan Short Plat & proposed gas station/convenience store on 1st and Soda

Municipal Code, Standards, & Zoning updates

- New regulations for pushcarts/street vendors/portable vendors, [OMC 4.16](#).
- Updates to the Home Occupation code (home-based businesses) [OMC 17.59](#). This code had not been updated since 1995 and there were code conflicts. This update reorganizes the chapter to put all the requirements in one section, making the code easier to understand. It also aligns the allowed and prohibited home occupations more closely with current standards.
- Updates to the Nonconforming Use chapter, [OMC 17.79](#). This update makes the process for nonconforming uses much less cumbersome.
- Determined that new state law for permit processing timelines does not apply to Othello because we are not in a fully-planning GMA county. We do not need to make updates to OMC Title 19.
- In 2024, the Planning Commission started or continued work on:
 - Updating the Subdivision code, Title 16, including the chapters for Open Space, Reimbursements/Latecomer Agreements, and state-required “unit lot subdivisions” (for townhouses and other divisions smaller than minimum lot size).
 - Amendments to Off-Street Parking, OMC 17.61, parking/storage of large vehicles like RVs and boats (OMC 17.56.050 & 055, 9.33), and vision clearance at intersections (OMC 17.56.040). (Adopted Feb. 3, 2025.)
 - Planning Commission started discussing front setback for living space, allowing eave overhang into front setback, house width requirements, manufactured home definition.

Annexation

- Bench Road Annexation: City Council accepted the Notice of Intention to Annex 755 acres southeast of existing city limits. This is not a commitment to approve the annexation, but just allowing the proponent to start to collect signatures from affected property owners.
- Carla Hampton request to de-annex 15'-strip along Reynolds Road. Researched process to remove parcel from city limits at request of property owner. Prepared resolution for City Council. Notified Adams County of Council action, asked for notification when the County takes action so we can do the formal notifications. Started the process with OFM. A lot of the work was done on this in 2024, but it wasn't completed until 2025.
- Hampton Development Annexation: Alex Hampton submitted a Notice of Intent to annex 187 acres south of Cemetery Road and east of Wahitis Elementary and CBHA. The application wasn't complete until 2025, so this was not presented to Council in 2024.

Business Licenses

- Helped Deputy Clerk optimize Permit Trax for business license review, coordinated with reviewers who have not used Permit Trax in the past (Police Department, Health Department, Public Works).
- Met with Clerk's office, Code Enforcement, and Adams County Health Department about licenses for food vendors. We all had a better understanding of the process after the meeting.
- Helped Deputy Clerk with application packet for sidewalk/pushcart vendors.

Elevate Othello/ Othello Rural Placemaking Initiative

- In 2024, we wrapped up the 2-year Othello Rural Placemaking Initiative funded through USDA-Rural Development. Othello was one of only 17 communities nationwide to receive an award in this funding cycle. Othello's project was facilitated by Rural Development Initiatives (RDI). The initial focus was on small food and agriculture businesses, youth entrepreneurship, Hispanic community involvement, and broadband.
- We started 2024 with a meeting Jan. 23 to continue to refine the projects, which included community classes, cultural events, more career options, marketing/highlighting local outdoor recreation and agriculture, and better communication/text alerts for community events.
- Reviewed and sent comments on RDI's draft Vision report.
- Participated with subgroup working on creating a system that would offer classes, similar to what Community Schools used to do.
- Posted final report/Vision & Resource Plan prepared by RDI:
<https://www.othellowa.gov/elevateothello>

Housing

- First agreement signed for MFTE (Multi-Family Tax Exemption) program. 48 units. 20% of the units will be set aside for low- and moderate-income tenants for the 12 years of the tax exemption. The project must be finished within 3 years to have the tax exemption apply, with a 2-year extension possible.
- Attended Adams County public meeting on homelessness.
- Received Dept of Commerce CLIHP grant (Coordinating Low-Income Housing Planning) for a combined project with Adams County:
 - A portion of the required 2025-2030 Homelessness Plan
 - Steps toward the 2027 Comprehensive Plan update:
 - Land capacity analysis to look at vacant and underdeveloped land to accommodate housing for the next 20 years
 - County-wide planning policies for housing
 - Housing allocation at all income bands for the next 20 years to all jurisdictions
- Issued RFPs for Homelessness Plan and Housing Planning.

Parks & Recreation

- Community Development Director is on the statewide Advisory Committee for RCO Local Parks. One week each in June and August, the committee reviewed about 60 presentations, the first time as technical review to provide feedback, and the second week to recommend how the projects should be ranked for funding. Being on the committee gives good insight into the process, as well as supporting RCO who has provided funding for many recent Othello park projects.
- Reviewed and provided comments on City's draft presentation on Kiwanis Park playground & parking lot for RCO grant.

Staffing

- Building Inspector Tim Unruh spoke to high school business education class about what he looks for at new businesses.
- Permit Tech Zuleica Morfin participated in the Othello High School Career Showcase along with other City Hall staff.
- Community Development Director continues to serve on the boards of the Planning Association of Washington and the Washington City Planning Directors Association.
- Participated in interview panels for City Attorney and City Engineer.
- Building Inspector dedicated some time each week in spring and summer to patrolling for code violations like tall weeds, since the Code Enforcement Officer now needs to spend time on animal control.

Technology

- We continue to request refinements of our Permit Trax program for building and land use permits when we realize something could be done better. The Permit Trax company is always very accommodating and prompt in making updates.
- In September 2024, we stopped creating paper files of new building permits; we will instead retain the records in digital format. We also started working back through recent files to ensure we have everything digitally, and scanning anything not already digital so we could dispose of the paper copies. This will free up space in the over-crowded vault and make it easier to respond to public record requests. In the first few months of working back through recent files, we were able to eliminate hundreds of paper building files.
- Working on getting Permit Trax set up so people can submit permit applications online. Tested each type of permit, working with the company to correct issues.

Training

- Permit Tech attended International Code Council training in March and "Complete Permit Technician" training in September to help her prepare for her certification test.
- Building Inspector attended annual 1-week International Code Council training and WABO (WA Association of Building Officials) education institute.
- Community Development Director attended Washington City & County Planning Directors Conference in September.

- Free webinars on Supporting Local and Regional Food Systems and Businesses, Rural Economic Development, Comprehensive Plan Periodic Update - Housing Element, Tax Increment Financing, Planning Ethics, Local Government and School District Collaboration
- WCIA Anti-Harassment/Bullying training and Supervisor Training

Transportation

- Helped review the RFP for Local Road Safety Plan update (QuadCo grant).
- Meetings with consultant & City Engineer on Local Road Safety Plan.
- Provided comments on documents for Sandy Williams Connecting Communities Grant/Highway 26 trail (project summary form, public engagement proposals, flyer).
- Remote meeting with City Engineering Department and WSDOT about SR26/1st Ave roundabout.

Other

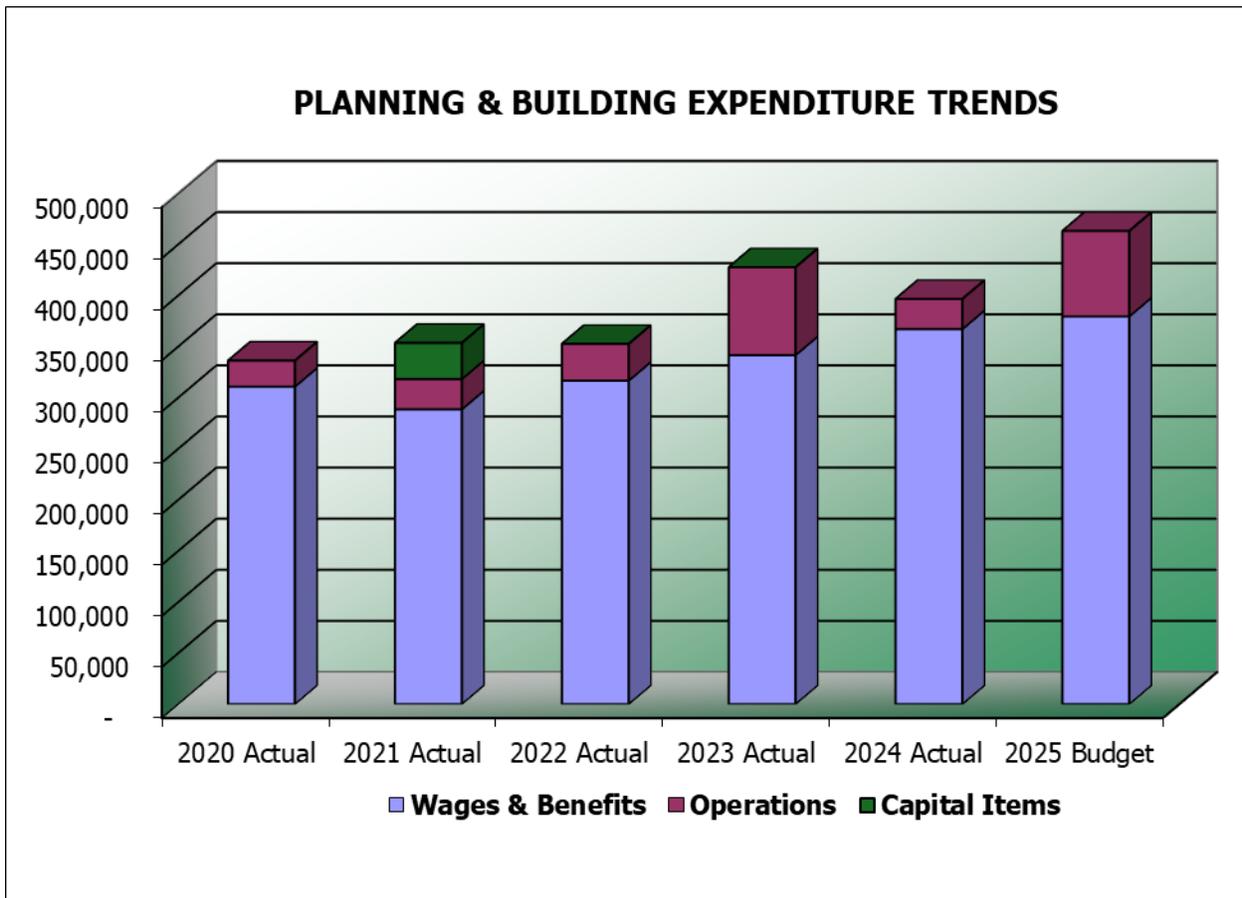
- Residents on Cascade Street were having trouble getting the Post Office to acknowledge their addresses. The Permit Tech called several times trying to get this resolved. She eventually filed a complaint with USPS, which resulted in the Cascade addresses being added to the USPS system.
- Provided comments to Engineering on the General Sewer Plan draft.
- Adams County has been working on cleaning up the addresses shown in Map Sifter, so Permit Tech has been working with them on determining what addresses we use.
- Attended Adams County Planning Commission meetings when they discuss zoning around Othello, lot sizes, Planned Development ordinance, farmworker housing, and major updates to Zoning Code.
- Provided comments/corrections for the Othello portion of the Adams County Hazard Mitigation Plan.
- Checked updates to Zoning Map prepared by Engineer Technician and sent comments/corrections.

2025 Goals

- Finish setting up system and roll out to public the ability to apply for building permits online.
- Finish update of Subdivision standards to remove conflicts, duplication, and outdated processes, 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	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2024 / 2025 Chg. %
Wages & Benefits	310,799	288,571	316,632	341,578	367,084	379,504	3.38%
Operations	25,508	29,588	35,970	86,006	29,524	83,590	183.13%
Capital Items		35,423	-	-			0.00%
Total	336,307	353,582	352,602	427,584	396,608	463,094	16.76%



Othello Library

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



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

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

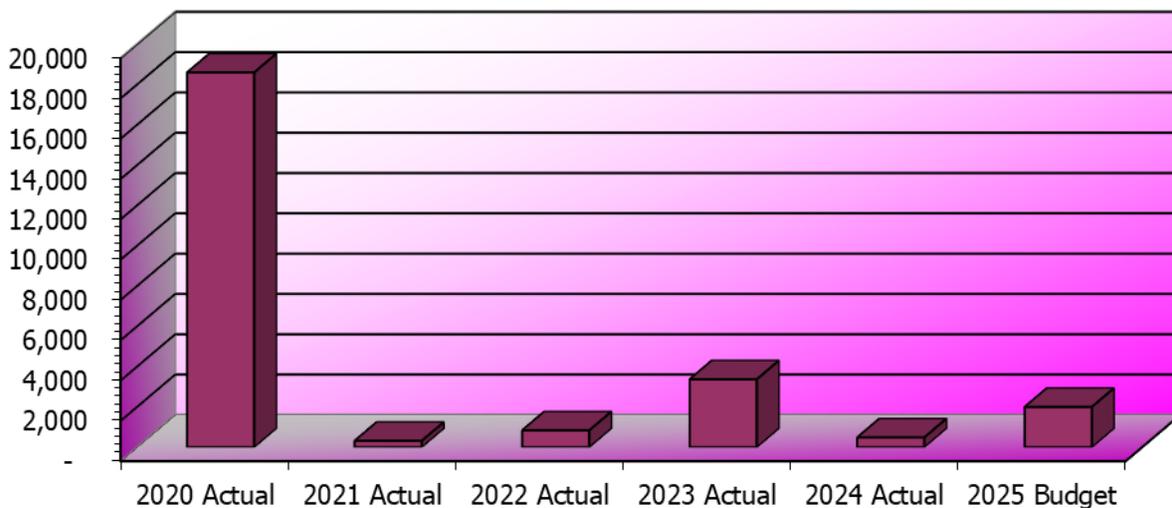
election, the City applied for annexation into the District and citizens voted to join the Adams County Rural Library District #1 (ACLD). The City had a contract with Mid Columbia Library District (MCL) for library services whereby we pay MCL and were reimbursed by ACLD #1. In 2010 the City stepped out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

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

Library Expenditure History

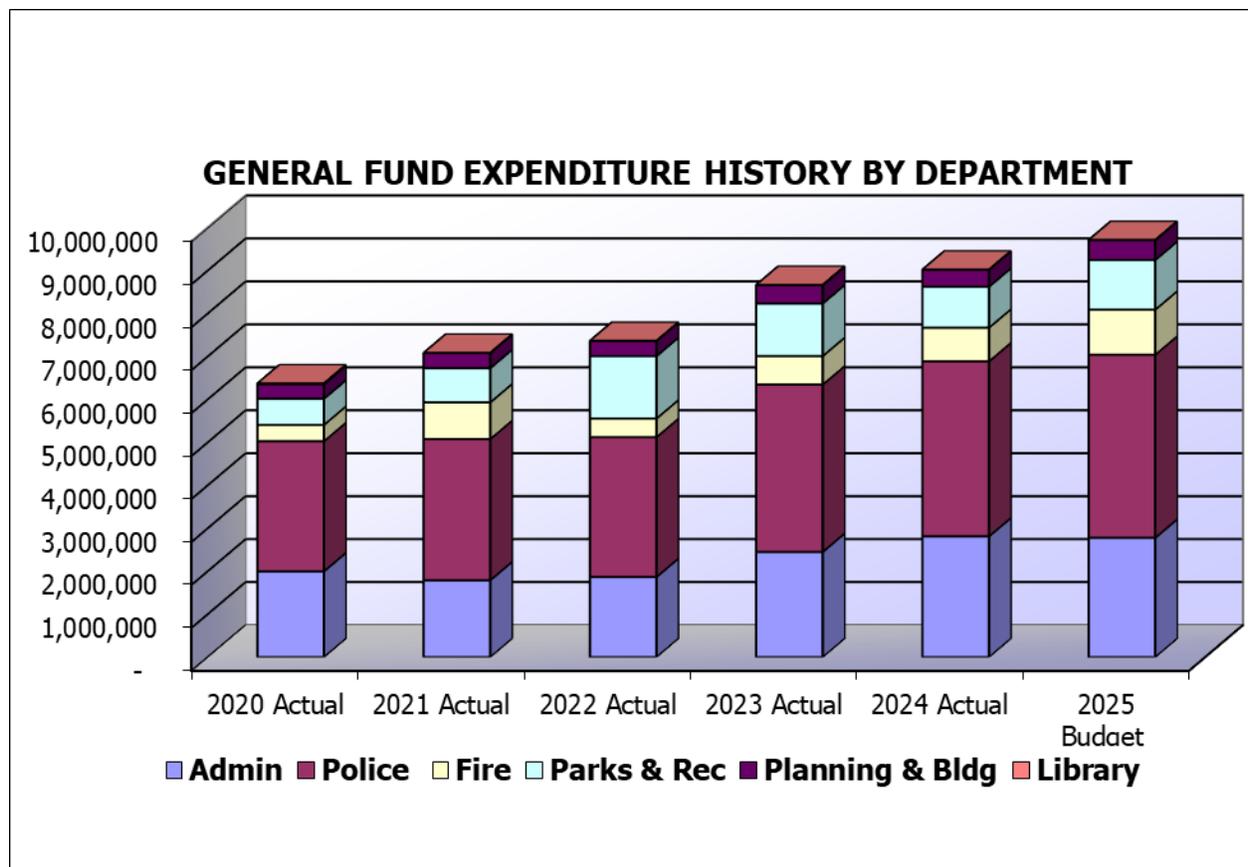
Library	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2024 / 2025 Chg. %
MCL Contract							0.00%
Operations	18,599	318	838	3,371	486	2,000	311.52%
Capital Items							0.00%
Total Library	18,599	318	838	3,371	486	2,000	311.52%

LIBRARY EXPENDITURE TRENDS



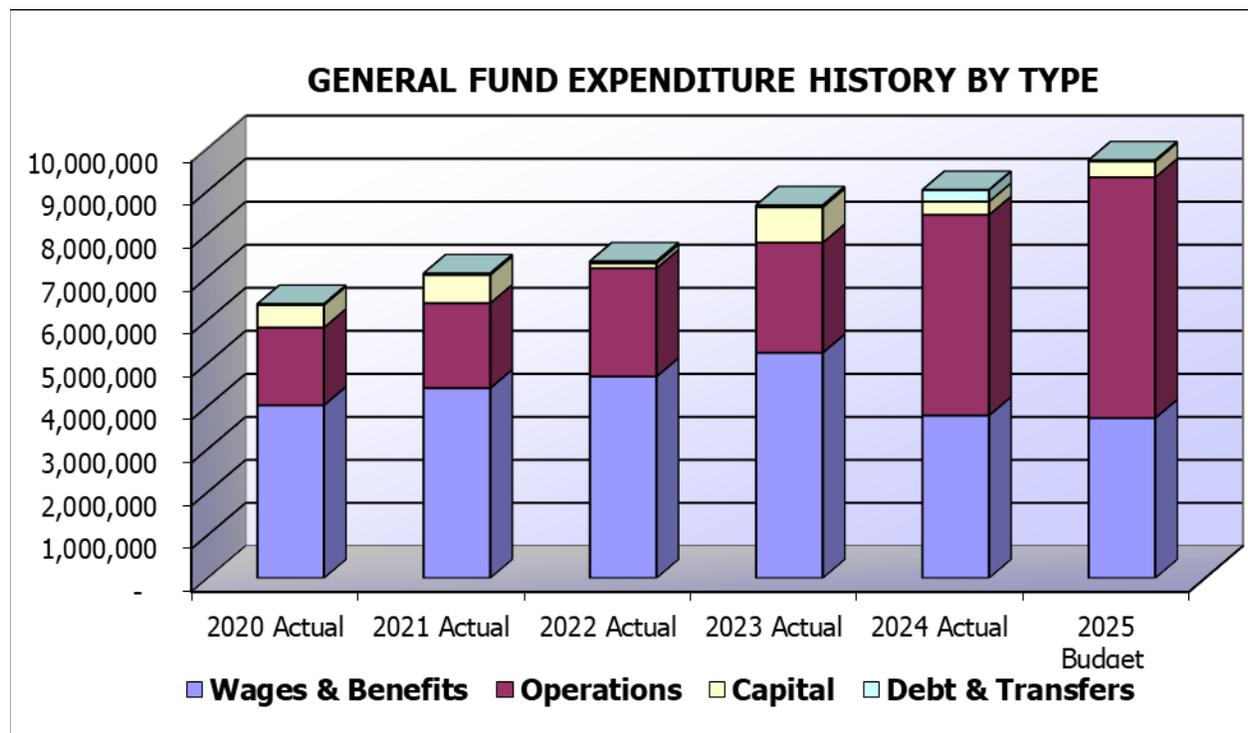
General Fund Expenditures Summary by Department

General Fund Expenditures	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2024 / 2025 Chg. %
Admin	1,998,737	1,790,457	1,866,738	2,451,093	2,812,270	2,779,683	-1.16%
Police	3,029,693	3,287,727	3,255,792	3,895,573	4,075,976	4,262,375	4.57%
Fire	380,513	853,505	433,717	664,735	782,871	1,048,565	33.94%
Parks & Rec	607,960	797,372	1,453,164	1,222,699	953,328	1,155,591	21.22%
Planning & Bldg	336,307	353,582	352,602	427,584	396,608	463,094	16.76%
Library	18,599	318	838	3,371	486	2,000	311.52%
Total	6,371,808	7,082,960	7,362,851	8,665,054	9,021,539	9,711,308	7.65%
Ending Bal.	1,171,621	1,346,473	1,486,206	1,196,157	1,521,894	403,018	-73.52%



General Fund Expenditures Summary by Type

General Fund Expenditures	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2024 / 2025 Chg. %
Wages & Benefits	4,019,042	4,416,475	4,685,836	5,238,200	3,780,767	3,720,767	-1.59%
Operations	1,806,825	1,974,617	2,515,801	2,559,548	4,663,060	5,596,597	20.02%
Capital	522,039	657,197	116,544	822,636	307,823	369,274	19.96%
Debt & Transfers	23,902	34,670	44,670	44,670	269,888	24,670	-90.86%
Total	6,371,808	7,082,960	7,362,851	8,665,054	9,021,539	9,711,308	7.65%



TOURISM FUND

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

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

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

The following organizations will receive the following amounts in 2025.

Organization	2025 Allocation
Othello Community Museum	\$ 1,800
Othello Holiday Committee	\$ 11,500
Chamber of Commerce	\$ 16,500
Old Hotel	\$ 8,000
Rodeo	\$ 17,000
All City Car Classic	\$ 3,500
Othello Fair Association	\$ 12,500
Sandhill Crane Festival	\$ 12,000
Coulee Corridor Project	\$ 1,500
Othello Rod & Gun Club	\$ 3,600
Christmas firework display	\$ 12,000
2024 Total	\$ 99,900

Tourism Fund 2025 Revenue and Expenditures

Tourism Fund 114	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	'24 vs '25 Inc./Dec.
Beginning Bal.	39,769	46,966	63,454	63,424	70,489	53,589	-23.98%
Revenue	46,178	66,288	69,627	73,440	82,174	76,300	-7.15%
Expenditures	38,982	49,800	69,657	66,374	89,175	99,900	12.03%
Ending Balance	46,965	63,455	63,424	70,489	63,489	29,989	-52.77%

REAL ESTATE EXCISE TAX FUND

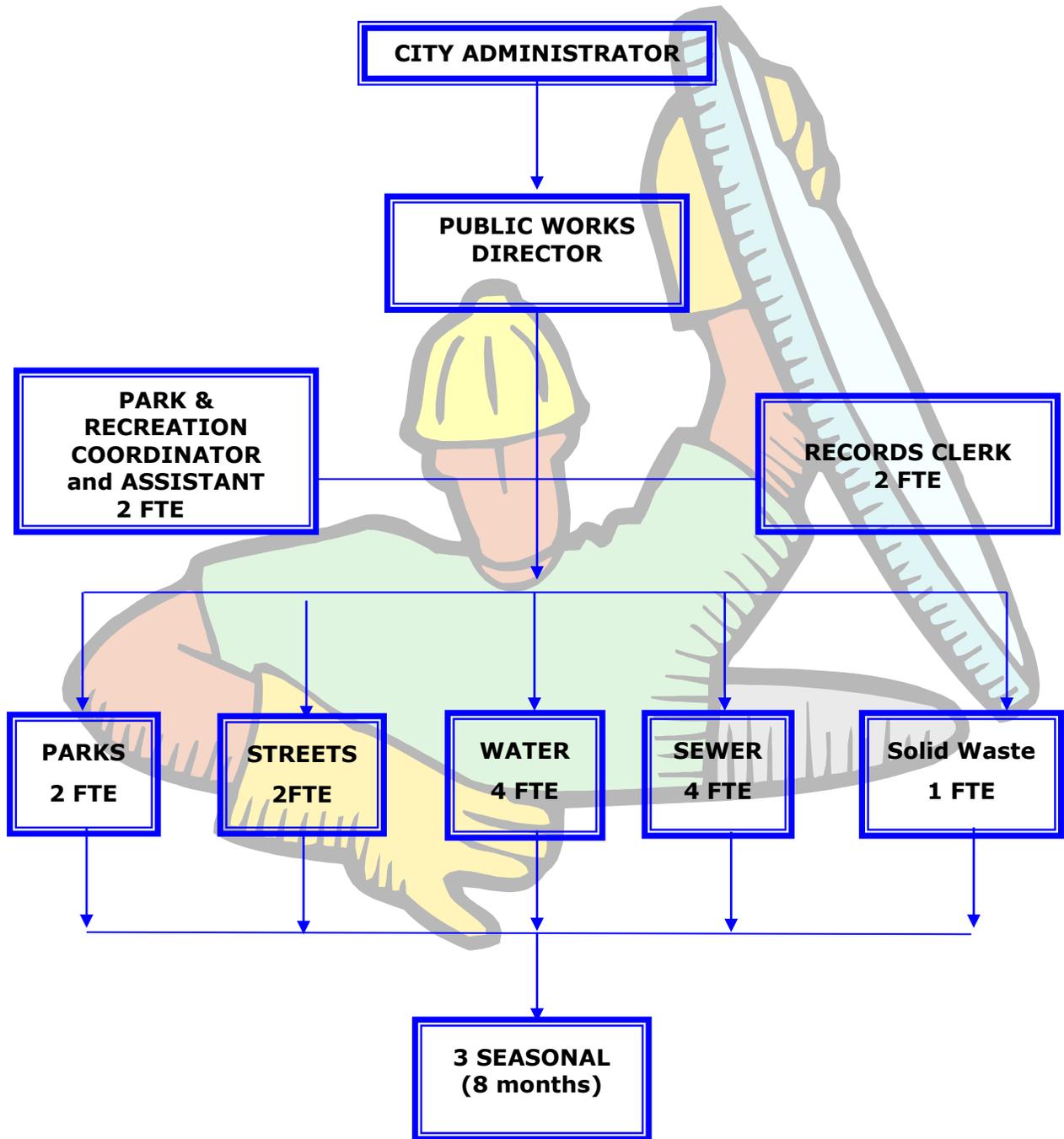
This tax is imposed on the sale of real property within the City of Othello. The rate is 1/4 of 1% of the selling price on each sale of real property. The funds collected as a result of this tax will be used for those public works projects of a local government for planning, acquisition, construction, 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 2025 Revenue and Expenditures

Real Estate Excise Tax Fund 335	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	'24 vs '25 Inc./Dec.
Beginning Bal.	45,205	101,821	230,334	324,956	207,680	57,309	-72.41%
Revenue	81,615	138,926	111,718	117,887	115,333	122,000	5.78%
Expenditures	25,000	10,412	17,096	235,163	262,813	177,000	-32.65%
Ending Balance	101,820	230,335	324,956	207,680	60,200	2,309	-96.16%

PUBLIC WORKS DEPARTMENT



Public Works

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

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

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

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

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

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

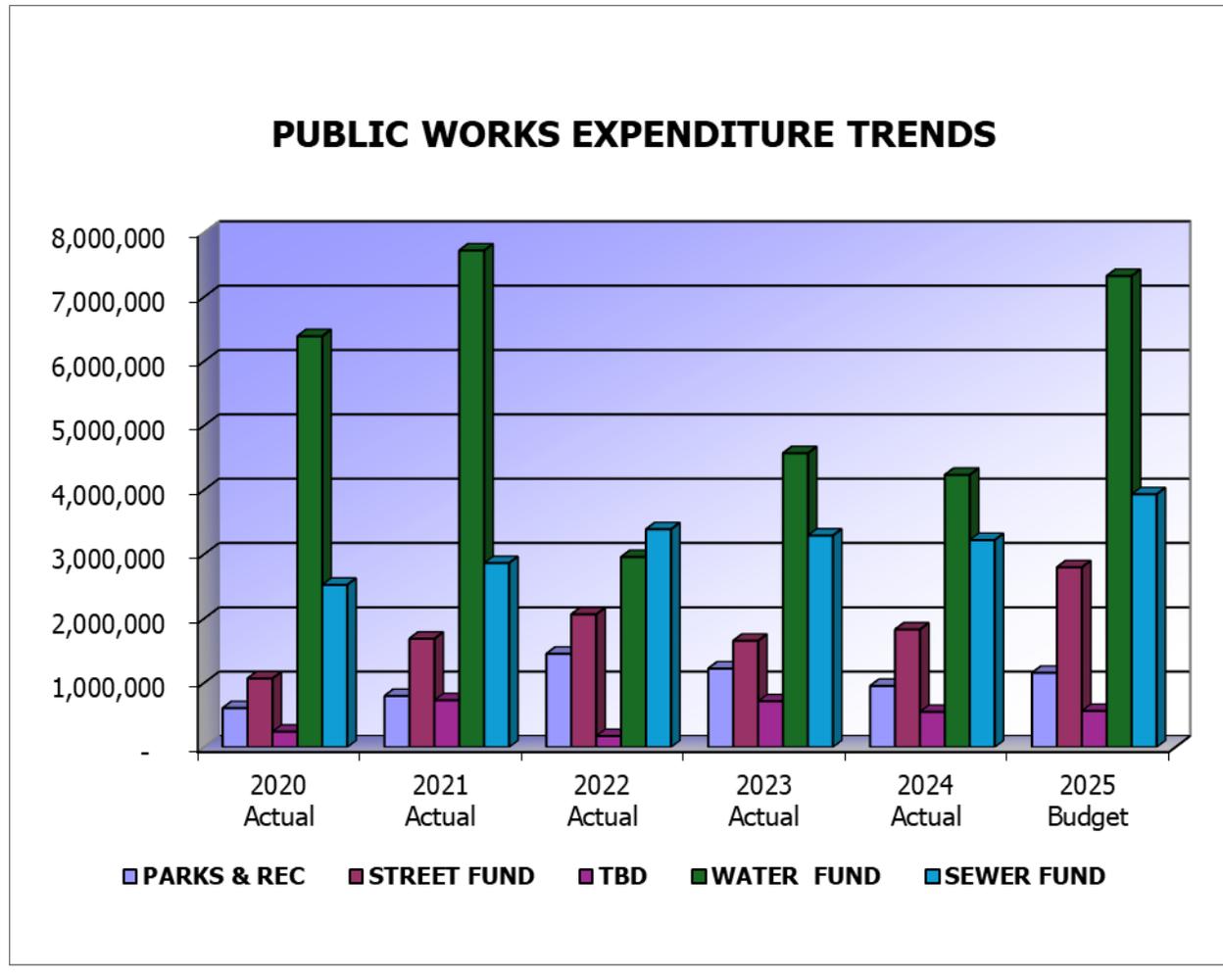
Large projects approved for 2025 include crack seal work and a large chip seal/seal coat project. We will continue with various traffic calming measures, and move forward with an update to our Local Road Safety Plan (LRSP).

We will continue with two Commerce funded projects: The Regional Water Plan that will pay for a predesign on a water treatment facility. This facility will review treating canal water to drinking water standards; and a Water Conservation project that will supply irrigation water to residential lots. This year we will also rehab Well #7 and review Well #8. Continue with water and sewer line improvements.



2024 Public Works Accomplishments

- Systematic Street, and Water & Sewer line improvements
- a large chip seal project on various city streets
- Renovations at Lions Park including installation of a new playground and pickleball court and rebuild of shelters and restrooms.
- Renovations at Taggares Park including trees.
- Started the new spray park at Kiwanis Park.
- Continued with phase 2 of our Aquafer Storage and Recharge (ASR) project
- Minor improvements to the current sewer treatment facility
- Alley approach improvements



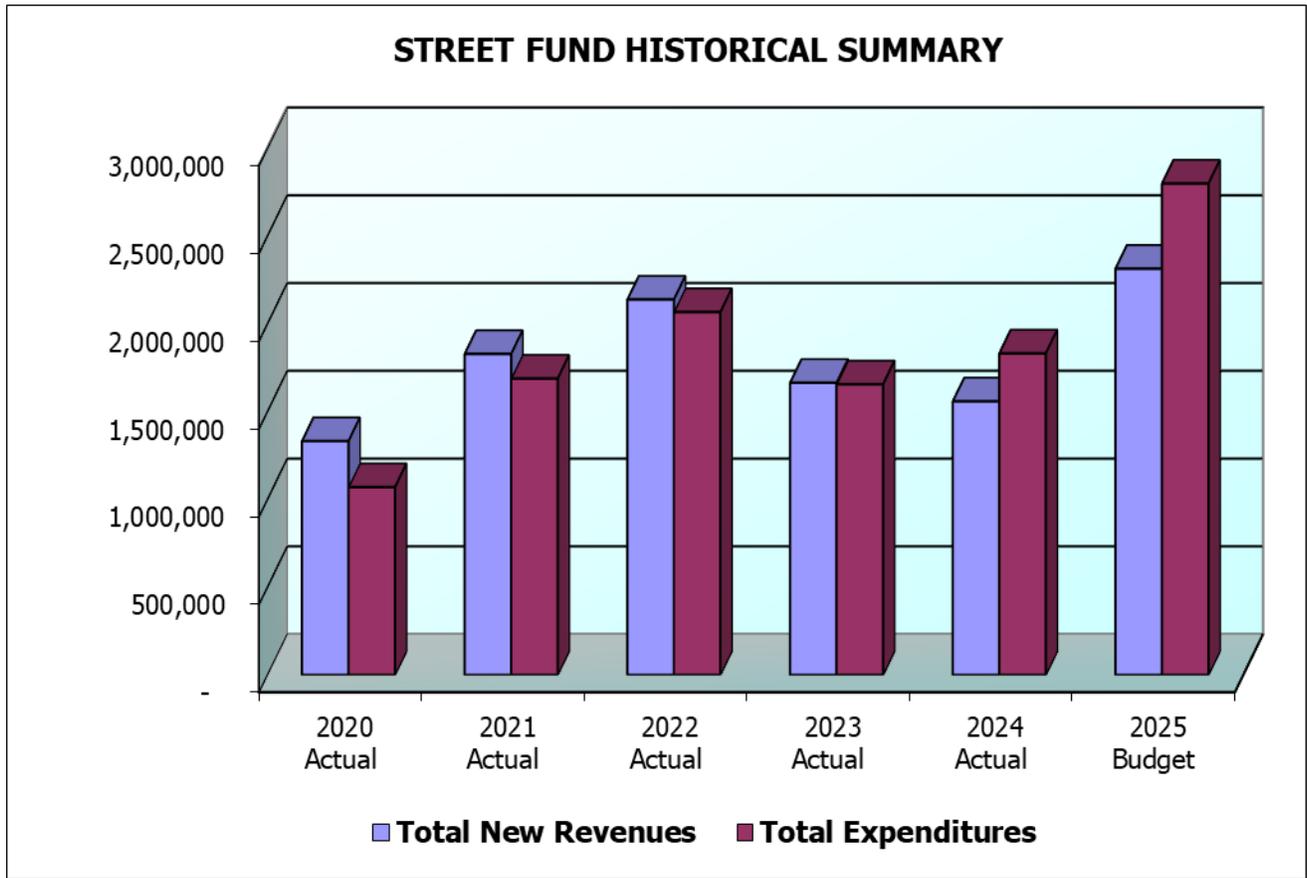
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STREET FUND

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

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

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



STREET FUND REVENUE

Sales Tax: A sales (or use) tax is collected on every taxable event in the City of Othello. The City’s share of the 8.2% sales tax is 1.59%. 0.5% is allocated annually to the Street Fund and .2% is allocated to the Transportation Improvement Fund.

Intergovernmental Revenues:

Intergovernmental revenues are state grants and revenues shared with the city from the state or county, such as the Motor Vehicle Fuel Tax (MVFT)

from the State. State Transportation Project revenues are allocated to the City from the County. These revenues are used for the construction and maintenance of streets and roadways within the city.

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

Transfers: Although Interfund transfers are not

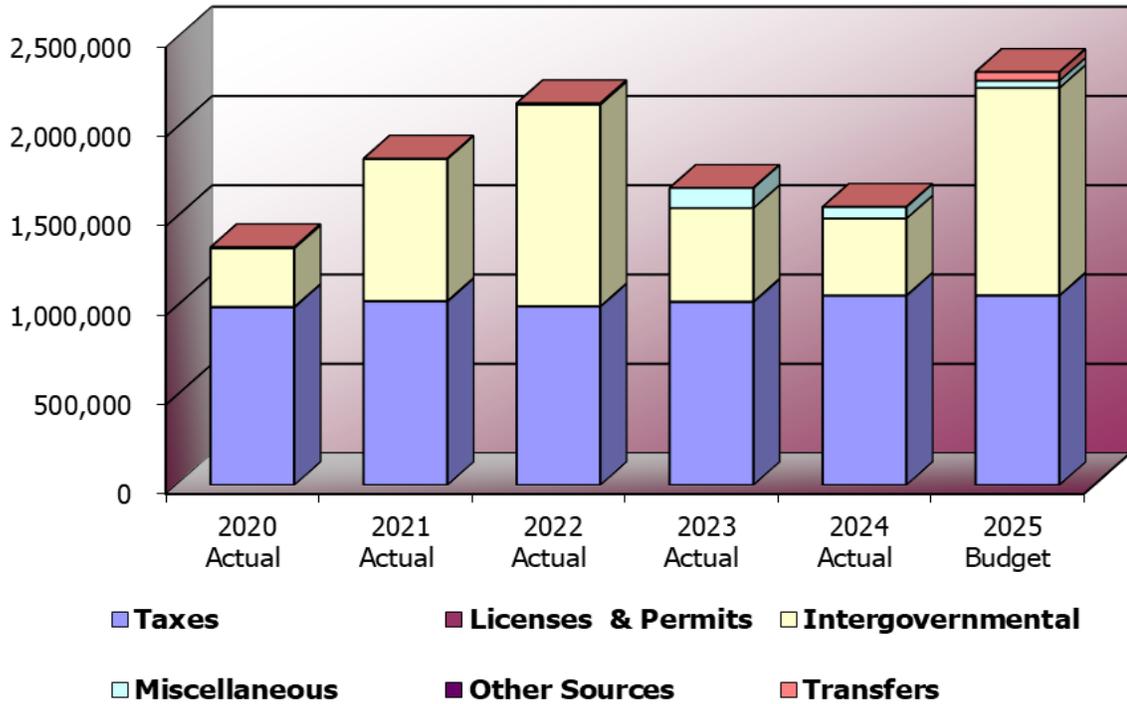
new revenues received by the City, they are new revenues received by a fund. Each transfer of funds has been authorized by City Council and is shown

as revenue by the receiving fund and expenses by the providing fund.

Street Fund 2024 Revenue

REVENUE	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	24 vs.'25 Inc/Dec %
Beginning Balance	592,071	854,194	1,004,285	1,075,836	1,084,509	639,072	-41.07%
Taxes	995,280	1,027,716	999,104	1,024,171	1,060,287	1,060,000	-0.03%
Licenses & Permits	2,695	3,564	2,200	3,220	1,590	2,500	57.23%
Intergovernmental	327,565	794,562	1,128,930	523,662	430,796	1,161,588	169.64%
Miscellaneous	3,373	897	7,585	112,468	64,863	40,500	-37.56%
Other Sources	2,484	1,016	-	-	-	-	0.00%
Transfers	-	-	-	-	-	48,663	100.00%
Total New Revenues Available Revenue	1,331,396	1,827,755	2,137,819	1,663,520	1,557,536	2,313,251	48.52%
	1,923,467	2,681,949	3,142,104	2,739,356	2,642,045	2,952,323	11.74%

STREET FUND REVENUE TRENDS



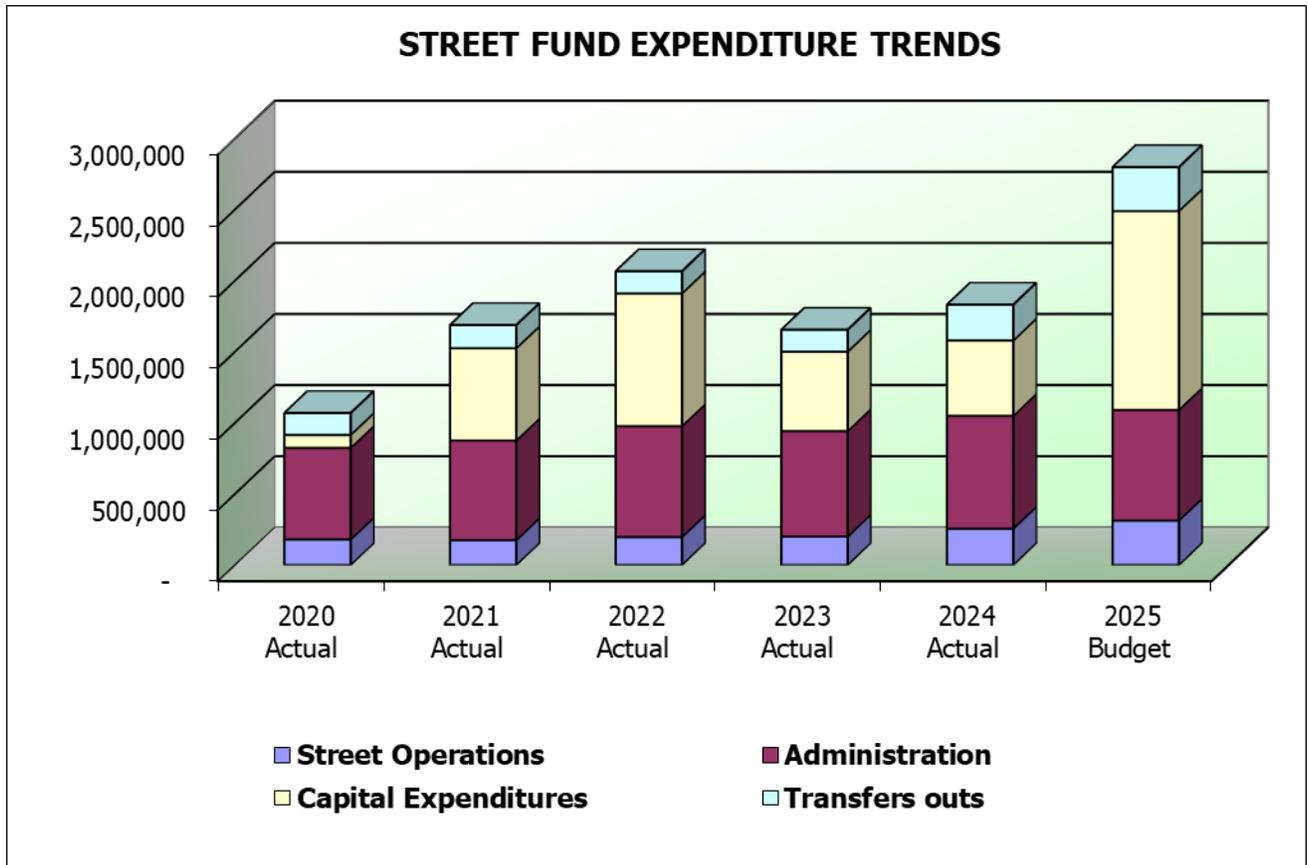
STREET FUND BUDGET CONSIDERATIONS

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

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

Street Fund 2024 Expenditures

EXPENDITURES	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	24 vs.'25 Inc/Dec %
Street Operations	180,316	175,418	197,018	200,789	256,555	312,800	21.92%
Administration	643,884	700,660	779,578	741,111	792,685	778,214	-1.83%
Capital Expenditures	91,008	648,729	933,196	558,744	529,893	1,398,216	163.87%
Transfers outs	154,067	162,859	156,476	154,205	251,823	308,863	22.65%
Total Expenditures	1,069,274	1,687,665	2,066,268	1,654,848	1,830,957	2,798,093	52.82%
Ending Balance	854,193	994,285	1,075,836	1,084,509	811,088	154,230	-80.98%



TRANSPORTATION BENEFIT DISTRICT

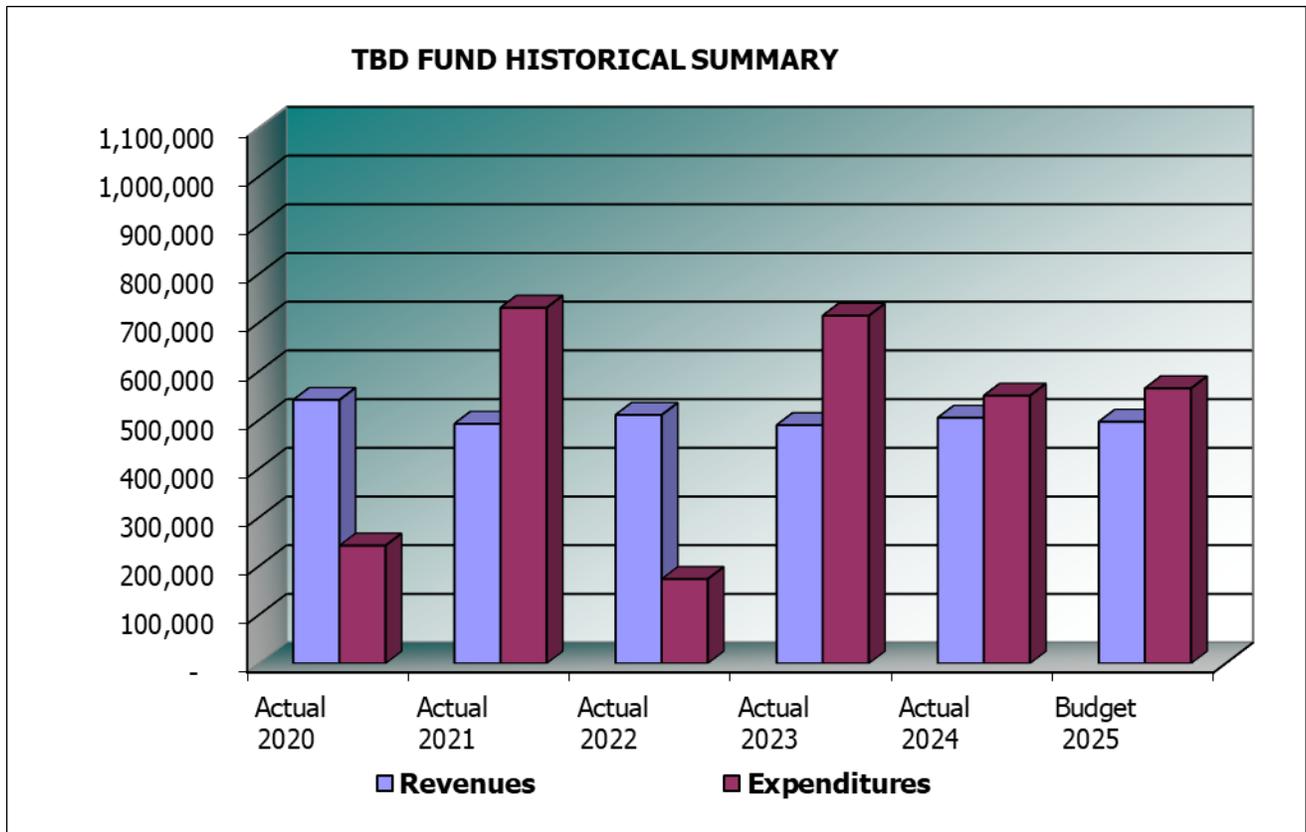
The City established a Transportation Benefit District (TBD) in August of 2012. The district was created for the purpose of acquiring, constructing, improving, providing, and funding transportation improvements within the District. The district boundaries are the same as the City of Othello boundaries.

The Governing Board of the TBD had two funding options:

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

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

In 2016 the funding for this District went out to vote. The voters passed a 0.2% sales tax increase to fund the District. The TBD was incorporated into the regular City budget in 2017. All revenues and expenses of this fund are tracked separately in Fund 195. In 2024 we spent \$400,000 from this fund on city streets. In 2025 we plan to spend \$415,000 from this fund , joined with \$185,000 from the street fund for a large chip seal/seal coat project. We also set \$150,000 aside this year to assist with the Main street bond payment.



WATER FUND

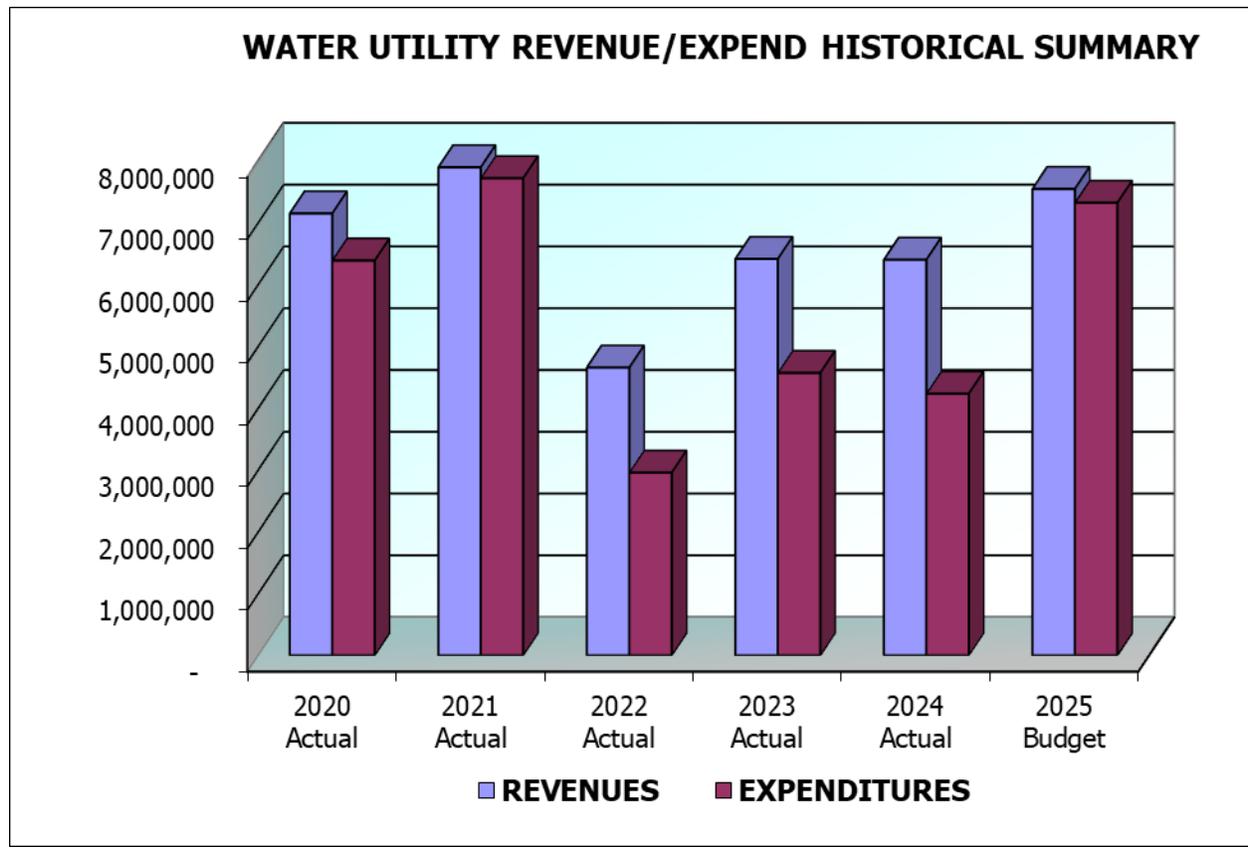
The Water Fund is an enterprise fund and accounts for its operations similar to private business in that the cost of operations, maintenance, debt and depreciation, is covered by fees charged to water users. The Water Fund provides for the planning and maintenance of water lines, wells, and reservoirs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

The Water Division of Public Works maintains 43 miles of water lines and serves approximately 2,581 meters. This includes two large industrial accounts that make up approximately 65% of the system demand. The City’s water service area includes the Othello corporate limits and a portion of unincorporated Adams County called the Urban Service Area.

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



Reservoir #4



Water Fund Revenue Sources

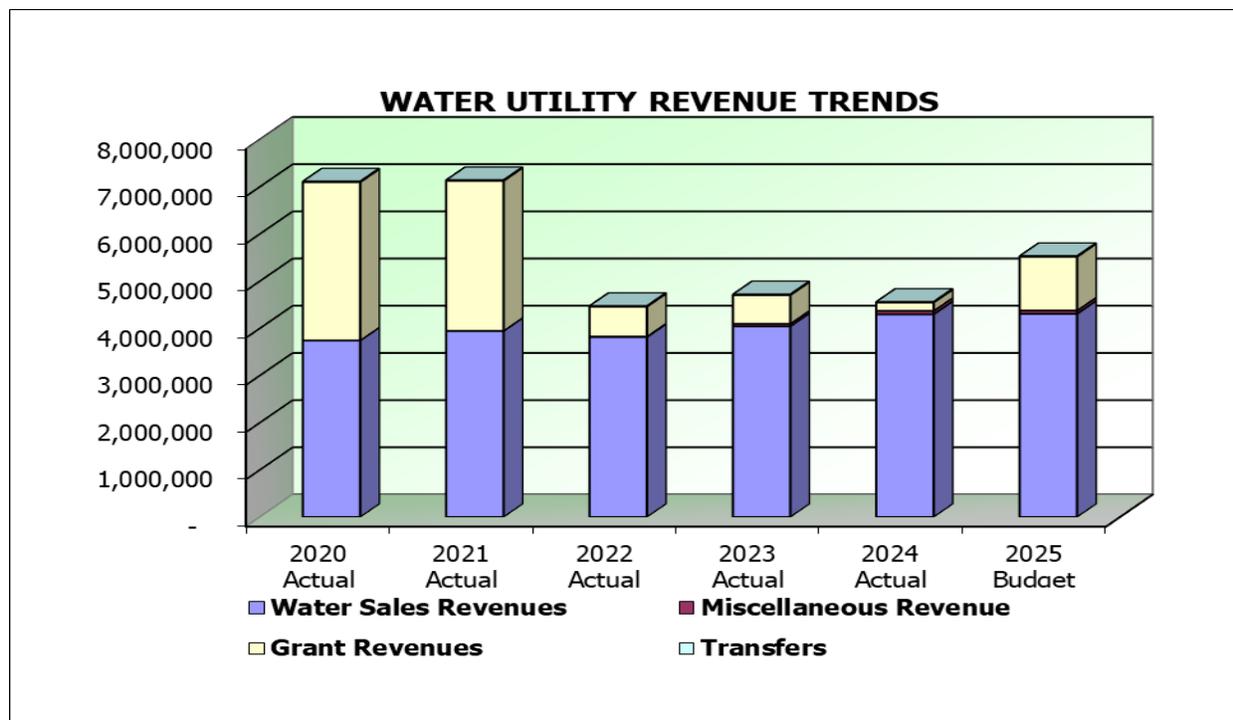
Charges for Services: Water Fund revenue is made up primarily of water sales. In 2023 the city commissioned a water rate study that reviewed appropriate rates across customer classes. At the conclusion of that study, the City Council approved a 5-year water rate schedule that annually increased residential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

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

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

Water Fund 2025 Revenue

REVENUES	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	24 vs. '25 Inc/Dec %
Beginning Balance	42,608	761,964	186,836	1,699,946	1,844,954	2,021,127	9.55%
Water Sales Revenues	3,740,486	3,941,713	3,812,148	4,040,697	4,294,039	4,304,847	0.25%
Grant Revenues	3,354,458	3,179,266	632,538	606,694	175,548	1,137,190	547.79%
Miscellaneous Revenue	489	2,107	11,724	54,280	74,353	71,000	-4.51%
Transfers	13,902	14,670	14,670	14,670	14,670	14,670	0.00%
New Revenue	7,109,335	7,137,755	4,471,080	4,716,342	4,558,610	5,527,707	21.26%
Total Available	7,151,942	7,899,719	4,657,916	6,416,287	6,403,564	7,548,834	17.88%



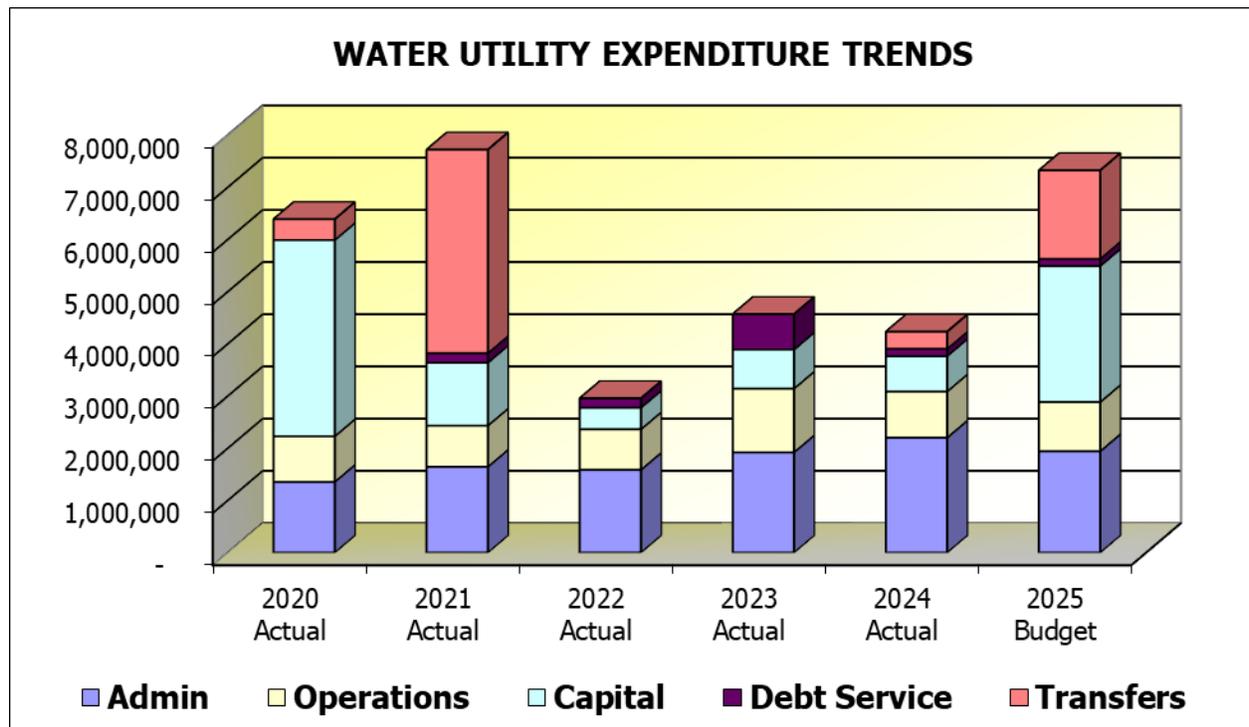
Water Fund Budget Considerations

We recently completed construction of a new 3.5-million-gallon water reservoir and the construction of Well #10 and its pump station. We finished re-drilling Well #3, in 2019. This well was crooked which added more wear and tear to the equipment and reduced water production. Our last Well, #9, was completed in 2016. We are on phase 2 of our Aquafer Storage and Recharge (ASR) project. This is entirely funded with grants from the department of Ecology. We

are also starting two Commerce funded projects: The Regional Water Plan that will pay for a predesign on a water treatment facility. This facility will review treating canal water to drinking water standards; and a Water Conservation project that will supply irrigation water to residential lots. With these studies we hope to solve water shortage problems well into the next 70 or 100 years. This year we will rehab Well #7 and review needed work to Well #8.

Water Fund 2025 Expenditures

EXPENDITURES	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	24 vs. '25 Inc/Dec %
Admin	1,356,744	1,645,335	1,587,822	1,921,688	2,203,873	1,943,617	-11.81%
Operations	872,860	788,563	776,534	1,221,674	884,454	942,200	6.53%
Capital	3,760,365	1,207,051	413,241	748,385	677,791	2,606,862	284.61%
Debt Service	-	181,934	180,374	679,586	138,223	137,135	-0.79%
Transfers	400,000	3,900,000	-	-	330,000	1,696,335	414.04%
Total Expenditures	6,389,969	7,722,883	2,957,971	4,571,333	4,234,341	7,326,148	73.02%
Ending Balance	761,973	176,836	1,699,946	1,844,955	2,169,223	222,686	-89.73%



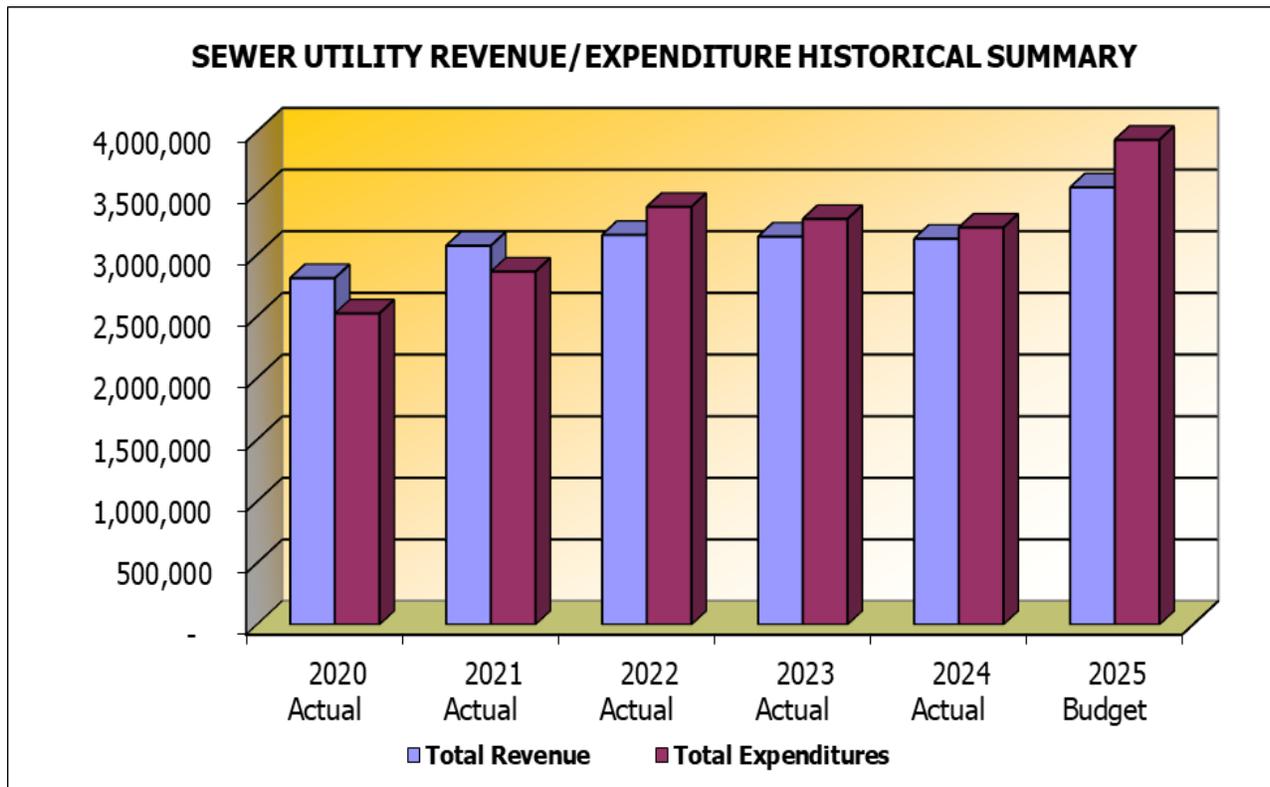
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SEWER FUND

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



The Sewer Division is under the direction of the City Administrator and has three maintenance workers as well as administrative support. Sewage is treated to a higher water quality than the natural flow water of Owl Creek water into which it is discharged. Many of the City operated sewer lines are concrete pipe with infiltration into the system increasing each year. Upgrading of the sewer system will help eliminate this infiltration. The City services about 2,386 sewer accounts.



SEWER FUND REVENUE SOURCES

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

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

residential/commercial users, for years 2025 through 2027.

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

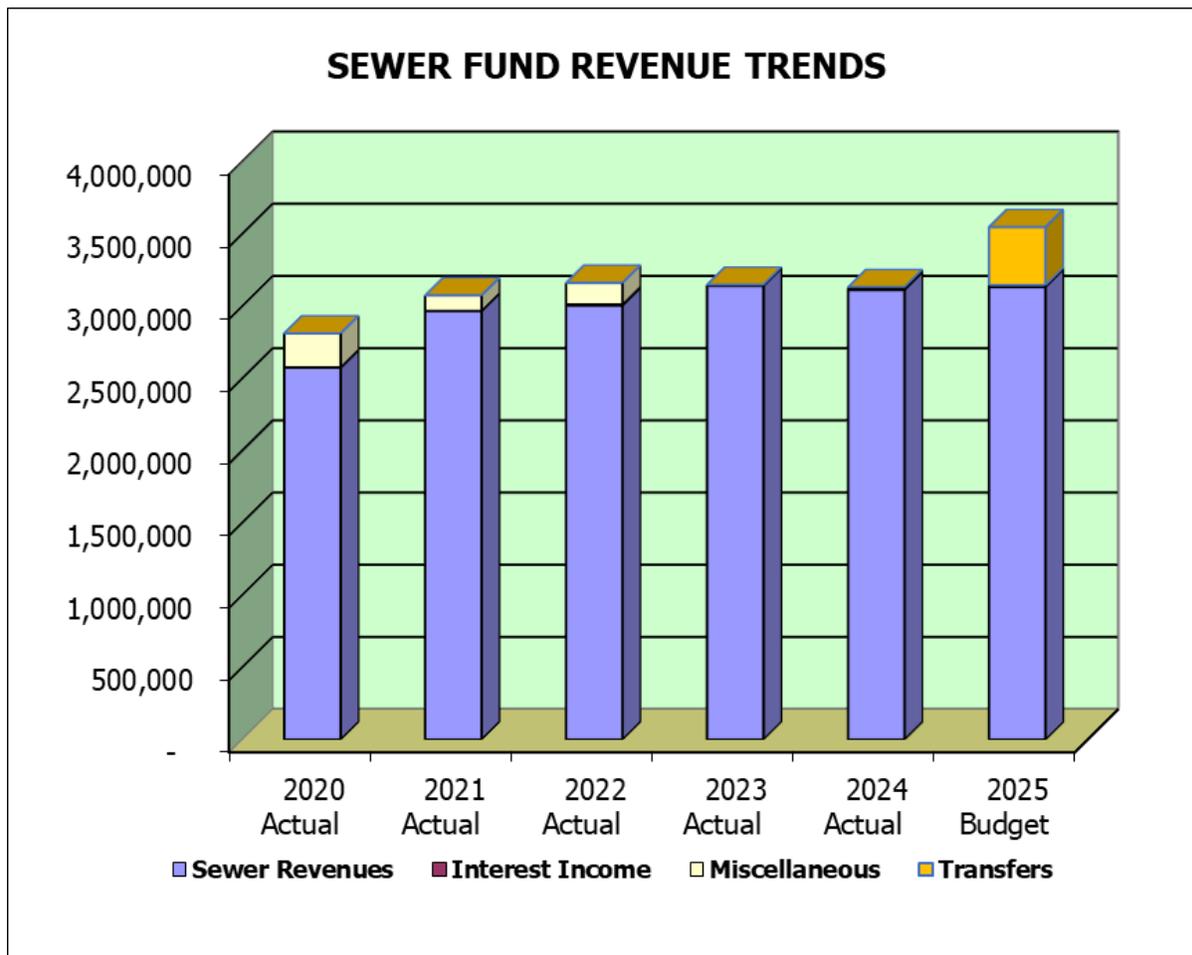
Miscellaneous Revenues: These revenues are typically interest earned on investments.

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

receiving fund and expenses out of the providing fund. We budget transfers to our Sewer Reserve Fund to help pay for new and updating existing sewer infrastructure.

Sewer Fund 2025 Revenue

REVENUES	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	'24 vs. '25 Inc/Dec %
Beginning Balance	397,677	684,409	906,956	679,088	535,899	551,196	2.85%
Sewer Revenues	2,574,317	2,966,215	3,005,137	3,140,576	3,112,609	3,133,000	0.66%
Interest Income	1,810	775	7,509	6,892	16,966	14,000	-17.48%
Miscellaneous	235,099	107,001	148,665	126	838	-	-100.00%
Transfers	-	-	-	-	-	400,000	100.00%
Total Revenue	2,811,226	3,073,991	3,161,310	3,147,594	3,130,413	3,547,000	13.31%
Available Revenue	3,208,903	3,758,400	4,068,266	3,826,682	3,666,312	4,098,196	11.78%

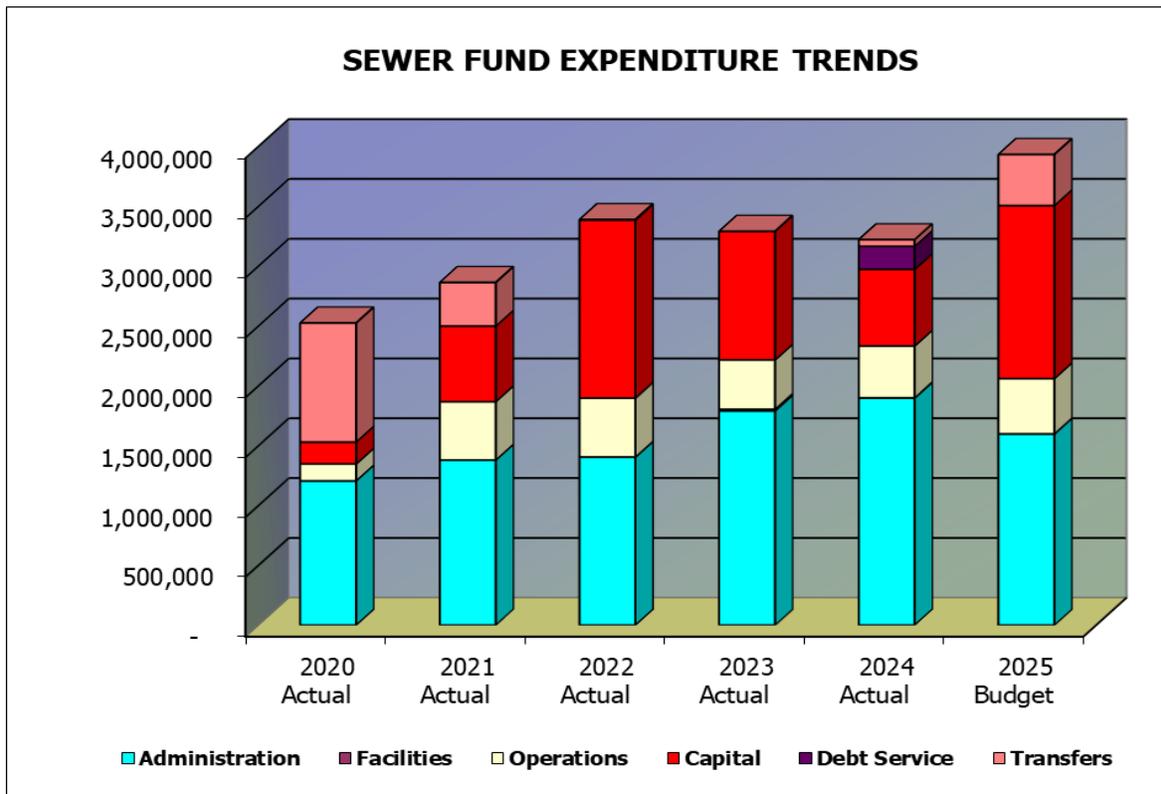


SEWER FUND BUDGET CONSIDERATIONS

At the end of the year, excess revenues are transferred into the Sewer Reserve fund, to help pay for new, and updating existing, sewer infrastructure. Past estimates have put the cost of a new sewer treatment plant at about \$24,000,000. To curb the need for a new facility, the city is lining older sewer lines, essentially turning them from concrete pipes to PVC pipes. This project will reduce the amount of infiltration of ground water into our sewer system and will have a great effect on our ability to meet the Department of Ecology guidelines for sewer treatment. The city spent \$823,175 in 2023 and budgeted \$900,000 in 2025 to continue this project. The city also budgeted \$249,500 in 2025 for some improvements with the current sewer treatment plant.

Sewer Fund 2025 Expenditures

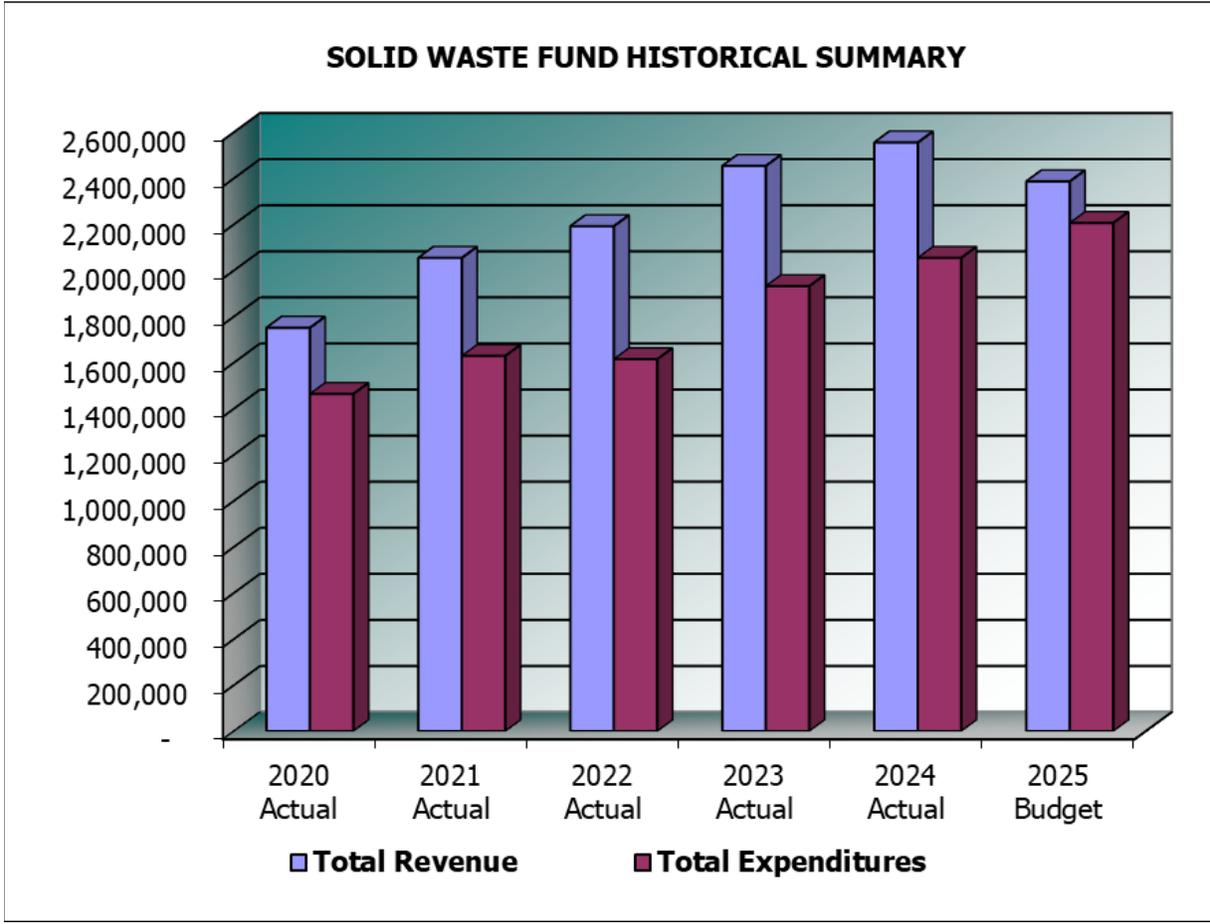
EXPENDITURES	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	'24 vs. '25 Inc/Dec %
Administration	1,205,134	1,379,348	1,403,510	1,789,743	1,897,576	1,596,371	-15.87%
Facilities	-	57	856	13,461	1,842	2,000	8.59%
Operations	141,556	487,033	493,253	412,622	433,046	461,000	6.46%
Capital	182,804	631,976	1,486,559	1,074,955	640,611	1,446,170	125.75%
Debt Service	-	-	-	-	192,645	-	-100.00%
Transfers	995,000	365,000	5,000	-	55,000	427,209	676.74%
Total Expenditures	2,524,494	2,863,414	3,389,178	3,290,782	3,220,720	3,932,750	22.11%
Ending Balance	684,409	894,986	679,088	535,899	445,592	165,446	-62.87%
Total	3,208,903	3,758,400	4,068,266	3,826,682	3,666,312	4,098,196	11.78%



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SOLID WASTE FUND

The Solid Waste Fund is an enterprise fund, accounting for operations much in the same way as a private business. The objective of an enterprise fund is to be self-supporting; this is accomplished by charging user fees. There are currently 2,379 solid waste accounts. The City has entered into a contract with Consolidated Disposal Services Inc. (CDSI), of Ephrata, WA, for collection and disposal services. CDSI’s fees are based on container size and number of pick-ups. Adams County charges the City for tonnage hauled to the transfer station. These are by far the two largest expenses in the Solid Waste Fund.



SOLID WASTE FUND REVENUE

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

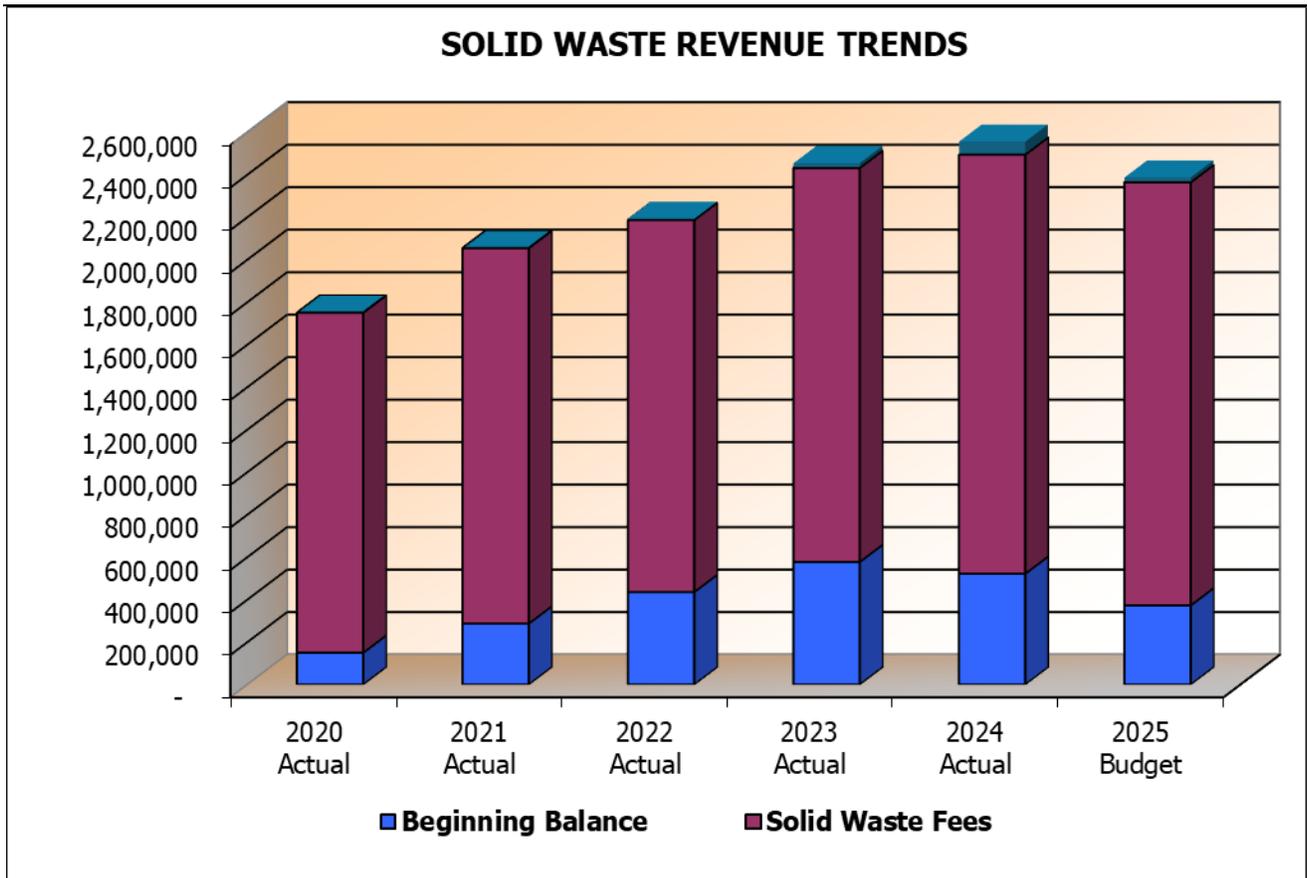
In 2004, it was determined that the Solid Waste Fund could no longer support rate increases from CDSI and Adams County for Landfill fees. Total costs were examined and the first rate increase in 10 years was adopted in September 2004. The increase was a three-year 6% per year rate increase approved and implemented in 2005. 2007 was the third and final year of the increase. The rates remained at that level until 2014, when costs were

reexamined. It was determined that an annual 5% increase was sufficient. That rate structure remained through 2020. From 2021 to 2023 the rates had an annual 1% increase. From 2024 to 2026 the annual increase is 5%. We will review the rates in 2025 to determine the needs of the utility service and appropriate rates moving forward.

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

Solid Waste Fund 2025 Revenue

REVENUES	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	'24 vs. '25 Inc/Dec %
Beginning Balance	150,177	287,174	435,684	577,307	521,769	372,950	-28.52%
Solid Waste Fees	1,600,062	1,767,001	1,750,817	1,854,226	1,972,109	1,990,976	0.96%
Miscellaneous	527	315	5,346	22,018	61,215	22,500	-63.24%
Transfer	-	-	-	-	-	-	#DIV/0!
Total Revenue	1,600,589	1,767,316	1,756,163	1,876,243	2,033,324	2,013,476	-0.98%
AVAILABLE REVENUE	1,750,766	2,054,490	2,191,848	2,453,550	2,555,093	2,386,426	-6.60%



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.

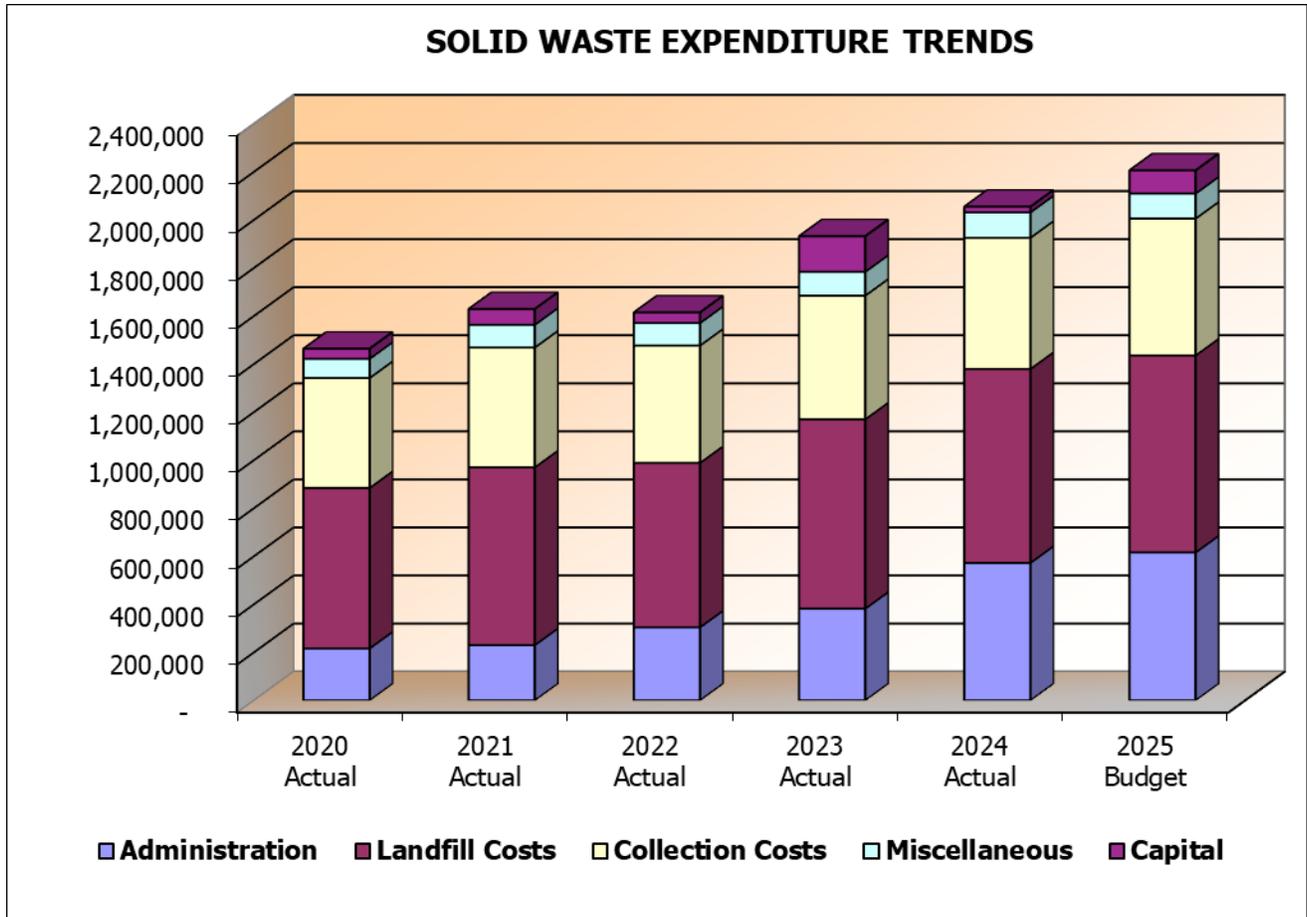
corner of N Broadway and E Fir St. The City will complete this recycle center in 2022.

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 2025 the Solid Waste Fund will also provide \$50,000 for upgrades to the City alley approaches. Alley approaches have been deteriorating due to the weight of garbage trucks.

Solid Waste Fund 2025 Expenditures

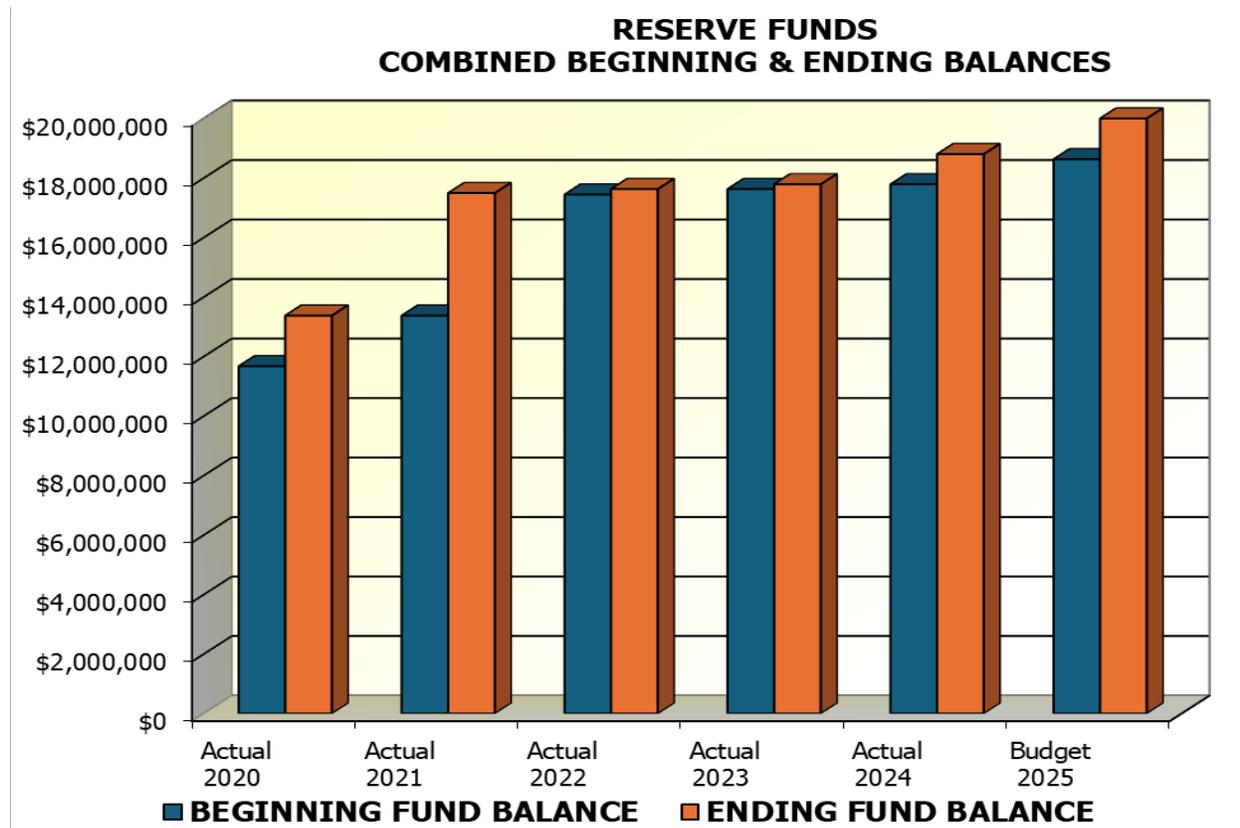
EXPENDITURES	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	'24 vs. '25 Inc/Dec %
Administration	216,284	230,131	304,154	381,795	572,268	615,719	7.59%
Landfill Costs	667,828	739,876	684,335	788,100	807,233	819,939	1.57%
Collection Costs	457,795	498,697	488,348	514,652	546,075	569,662	4.32%
Miscellaneous	79,756	94,535	93,669	99,184	105,508	104,219	-1.22%
Capital	41,929	65,567	44,036	148,051	23,465	96,313	310.45%
Total Expenditures	1,463,592	1,628,805	1,614,541	1,931,781	2,054,549	2,205,852	7.36%
ENDING FUND BAL.	287,174	425,685	577,307	521,769	500,544	180,575	-63.92%



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RESERVE FUNDS

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



Park & Recreation Reserve Fund 103

Fund 103 was established to hold sums of money that are set aside each year to help fund park and recreation improvements. In 2016, we build the skateboard park. We used these funds in 2023 for connectivity trails and upgrades to the ballpark concessions.

Cumulative Reserve for Real Property 104

Fund 104 is used to purchase, construct, and improve real property. Park mitigation fees are transferred into this fund for future park purchases. We are using this fund for a basketball court and playground at Lions. Futsal court, bathroom renovations and a spray park at Kiwanis.

LEOFF I Reserve Fund 105

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

Cumulative Reserves - Fire Equipment 106

Fund 106 is used to accumulate reserves to purchase fire department equipment. In 2021 we placed \$440,974 down on a new firetruck purchase. We paid the final \$146,991 in 2023, upon delivery.

Cumulative Reserves–Water 107

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

Cumulative Reserves-Sewer 108

Fund 108 is used to accumulate capital facility charges for use on future sewer improvements. Excess funds from the Sewer Utility Fund are transferred to this fund for other sewer capital improvements as needed. We are building this fund up to help pay for a new sewer treatment

plant in our future. Estimates have put the cost of this project at about \$24,000,000. Council has set a minimum balance of \$200,000 (RES. 2001-33).

Cumulative Reserves - Solid Waste 109

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

Cumulative Reserves Streets 110

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

Restricted Donations Fund 111

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

Crime Prevention Fund 112

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

Investigations Fund 113

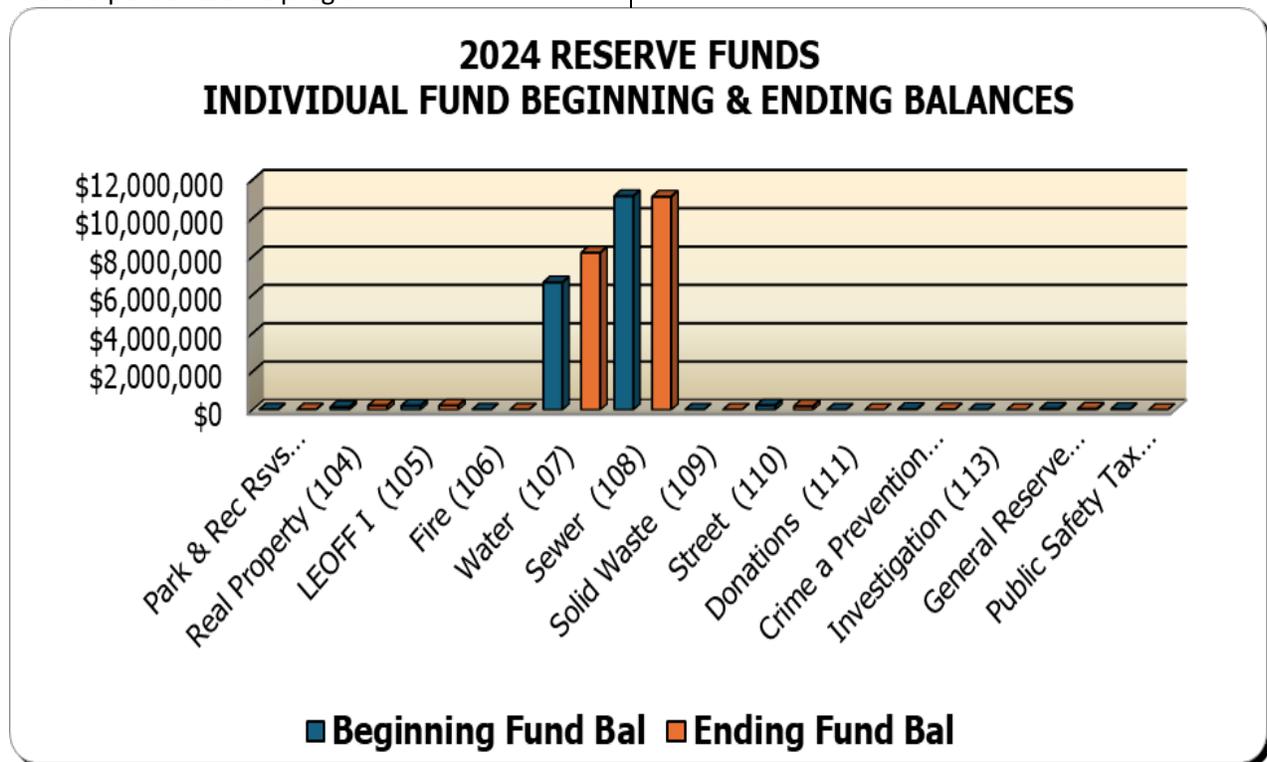
Fund 113 was established for the expansion and improvement of narcotics related law enforcement services.

Investigations Fund 115

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

Public Safety Fund 116

In 2019, Adams County passed a Public Safety sales tax of .3%. This money is divided up among the communities in Adams County, on a per capita basis. This money is restricted for public safety purposes. Fund 116 was created to collect this money and budget its expenditures separate from any other city funds. We used this money to hire 2 new police officers, another dispatcher and help fund a second IT specialist, and a seasonal code enforcement officer in 2025.



2025 RESERVE FUNDS

Fund Description	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Budget 2025
Park & Rec Rsvs (103)						
Beg Fund Balance	227,794	37,853	40,494	64,557	15,295	24,415
Revenues	318,583	66,148	47,449	369,760	9,136	55
Expenditures	508,524	63,507	23,386	419,022	3,794	0
Ending Fund Bal	37,853	40,494	64,558	15,295	20,637	24,470
Real Property (104)						
Beg Fund Balance	289,308	385,476	465,428	379,691	278,857	155,530
Revenues	99,643	83,951	72,103	1,724,228	1,198,393	71,500
Expenditures	3,475	4,000	157,839	1,825,062	1,288,602	0
Ending Fund Bal	385,476	465,427	379,692	278,858	188,648	227,030
LEOFF I (105)						
Beg Fund Balance	159,723	170,512	180,773	191,689	204,500	218,479
Revenues	10,790	10,261	10,916	12,811	13,579	13,980
Expenditures	0	0	0	0	0	0
Ending Fund Bal	170,513	180,773	191,689	204,500	218,079	232,459
Fire (106)						
Beg Fund Balance	371,927	474,134	155,408	156,441	14,818	15,686
Revenues	102,207	122,247	1,034	5,367	588	850
Expenditures	0	440,974	0	146,991	0	0
Ending Fund Bal	474,134	155,408	156,441	14,818	15,406	16,536
Water (107)						
Beg Fund Balance	1,478,774	1,886,857	5,781,331	5,851,346	6,080,824	6,650,824
Revenues	411,335	3,894,475	70,015	229,477	583,330	1,550,000
Expenditures	3,252	0	0	0	0	0
Ending Fund Bal	1,886,857	5,781,332	5,851,346	6,080,824	6,664,154	8,200,824
Sewer (108)						
Beg Fund Balance	8,856,504	9,937,826	10,331,084	10,426,609	10,730,366	11,155,366
Revenues	1,084,500	393,257	95,525	303,757	444,616	370,000
Expenditures	3,177	0	0	0	0	400,000
Ending Fund Bal	9,937,827	10,331,083	10,426,609	10,730,366	11,174,982	11,125,366
Solid Waste (109)						
Beg Fund Balance	10,031	10,111	10,133	10,265	10,699	11,190
Revenues	80	22	131	435	472	490
Expenditures	0	0	0	0	0	0
Ending Fund Bal	10,111	10,133	10,264	10,700	11,171	11,680

Street (110)						
Beg Fund Balance	215,544	217,238	217,723	220,324	228,904	238,763
Revenues	1,693	485	2,601	8,580	9,420	9,900
Expenditures	0	0	0	0	0	48,663
Ending Fund Bal	217,237	217,723	220,324	228,904	238,324	200,000

Donations (111)						
Beg Fund Balance	2,642	2,298	1,005	4,808	11,769	5,388
Revenues	3,227	460	3,802	14,091	3,617	2,000
Expenditures	3,571	1,753	0	7,129	10,462	7,093
Ending Fund Bal	2,298	1,005	4,807	11,769	4,924	295

Crime Prevention (112)						
Beg Fund Balance	3,499	1,147	10,990	2,316	1,769	46,935
Revenues	4,250	18,775	6,300	14,140	56,516	15,000
Expenditures	6,603	8,932	14,974	14,687	22,820	33,000
Ending Fund Bal	1,147	10,990	2,316	1,769	35,465	28,935

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

General Reserve (115)						
Beg Fund Balance	50,000	50,000	50,000	70,000	90,000	65,687
Revenues	0	50,000	20,000	20,000	113,218	0
Expenditures	0	0	0	0	44,313	0
Ending Fund Bal	50,000	100,000	70,000	90,000	158,905	65,687

Public Safety Tax (116)						
Beg Fund Balance	0	195,144	196,963	250,050	120,731	40,869
Revenues	459,822	507,503	452,069	579,450	551,399	584,700
Expenditures	264,678	505,684	398,982	708,769	600,456	621,349
Ending Fund Bal	195,144	196,963	250,050	120,731	71,674	4,220

Total Reserves						
Beg Fund Balance	11,670,928	13,373,460	17,443,514	17,628,096	17,788,553	18,629,155
Revenues	2,497,412	5,147,584	784,205	3,283,097	2,984,284	2,618,475
Expenditures	794,881	1,027,531	599,625	3,122,637	1,970,446	1,110,105
Ending Fund Bal	13,373,459	17,493,514	17,628,095	17,788,555	18,802,391	20,137,525

DEBT SERVICE FUNDS

Othello takes a conservative approach to debt. The City's debt limit is \$30,508,271 with a public vote and 18,304,963 for a Councilmanic (non-voted) issue. We currently hold \$1,967,475 in general obligation and Public Work Trust Fund (PWTF) loans (including principal and interest). This leaves available debt capacity of \$28,540,797 with a public vote or \$16,377,488 for a Councilmanic issue. PWTF loans, related to a utility, are not included in the calculation of debt limitations.

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

Public Works Trust Fund 220

Broadway Avenue. In 2006 the city borrowed \$555,000 to reconstruct Broadway Ave. The interest rate for the loan is 0.5%. Outstanding principle at the end of 2024 will be \$58,421. This loan will be retired in 2026.

Main Street GO Bond Fund 225

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

3.5 Million Gallon Standpipe Reservoir, Water Fund 401

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

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

future payments on this loan by about \$50,000 per year. This loan will be retired in 2039.

Well #3 Reconstruction, Water Fund 401

The city completed the reconstruction of Well #3 in 2020. This project was paid for using a 40-year 1.5% interest loan through the U.S Department of Agriculture, Rural Development program. We took advantage of this low interest loan to free up water funds for other city water projects. This loan will be retired in 2061.

Public Works Trust Fund 401-Well #7

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

GO Refunding Bond Fund 231

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

Public Works Trust Fund 223

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



**CITY OF OTHELLO
2025 BUDGET**

FUND DESCRIPTION	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Budget 2025
PWTF BROADWAY (220) (Retires in 2026)						
Beg. Balance	0	0	0	0	0	0
Revenue-2006 PWTF	30,233	30,087	29,941	29,795	29,649	29,503
Expenditures-2006	30,233	30,087	29,941	29,795	29,649	29,503
Ending Balance	0	0	0	0	0	0
G.O. BONDS MAIN ST PROJECT (225) (Retires in 2031)						
Beg. Balance	0	0	0	0	0	0
Revenue	273,834	272,802	276,535	274,357	272,175	274,699
Expenditures	273,834	272,802	276,535	274,357	272,175	274,699
Ending Balance	0	0	0	0	0	0
3.5 Million Gallon Standpipe Reservoir (401) (Retires in 2039)						
Beg. Balance		0	0	0	0	0
Revenue		133,644	132,084	631,296	89,934	88,845
Expenditures		133,644	132,084	631,296	89,934	88,845
Ending Balance	0	0	0	0	0	0
Well #3 Reconstruction Loan (401) (Retires in 2061)						
Beg. Balance		0	0	0	0	0
Revenue		48,290	48,290	48,290	48,290	48,290
Expenditures		48,290	48,290	48,290	48,290	48,290
Ending Balance	0	0	0	0	0	0

TOTAL DEBT SERVICE						
Beg. Balance	0	0	0	0	0	0
Revenue	304,067	484,823	486,850	983,738	440,047	441,336
Expenditures	304,067	484,823	486,850	983,738	440,047	441,336
Ending Balance	0	0	0	0	0	0

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

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

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

Year	Beginning Outstanding Principal	Interest Rate	due 6-1 Current Interest	due 12-1 Principal To Pay	due 12-1 Current Interest	Fiscal Amt Payments
2017	1,170,000.00	3.375%	21,803.13	110,000.00	21,803.13	153,606.26
2018	1,060,000.00	3.500%	19,946.88	115,000.00	19,946.88	154,893.76
2019	945,000.00	3.750%	17,934.38	120,000.00	17,934.38	155,868.76
2020	825,000.00	3.500%	15,684.38	125,000.00	15,684.38	156,368.76
2021	700,000.00	3.500%	13,496.88	130,000.00	13,496.88	156,993.76
2022	570,000.00	4.000%	11,221.88	135,000.00	11,221.88	157,443.76
2023	435,000.00	3.875%	8,521.88	140,000.00	8,521.88	157,043.76
2024	295,000.00	3.875%	5,809.38	145,000.00	5,809.38	156,618.76
2025	150,000.00	4.000%	3,000.00	150,000.00	3,000.00	156,000.00
			117,418.79	1,170,000.00	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
Feb 13, 2023	\$ 535,102.73	\$ -	\$ 535,102.73	\$1,232,947.08
Oct 1, 2023	\$ 72,526.30	\$ 23,666.87	\$ 96,193.17	\$1,160,420.78
Oct 1, 2024	\$ 72,526.30	\$ 17,406.31	\$ 89,932.61	\$1,087,894.48
Oct 1, 2025	\$ 72,526.30	\$ 16,318.42	\$ 88,844.72	\$1,015,368.18
Oct 1, 2026	\$ 72,526.30	\$ 15,230.52	\$ 87,756.82	\$ 942,841.88
Oct 1, 2027	\$ 72,526.30	\$ 14,142.63	\$ 86,668.93	\$ 870,315.58
Oct 1, 2028	\$ 72,526.30	\$ 13,054.73	\$ 85,581.03	\$ 797,789.28
Oct 1, 2029	\$ 72,526.30	\$ 11,966.84	\$ 84,493.14	\$ 725,262.98
Oct 1, 2030	\$ 72,526.30	\$ 10,878.94	\$ 83,405.24	\$ 652,736.68
Oct 1, 2031	\$ 72,526.30	\$ 9,791.05	\$ 82,317.35	\$ 580,210.38
Oct 1, 2032	\$ 72,526.30	\$ 8,703.16	\$ 81,229.46	\$ 507,684.08
Oct 1, 2033	\$ 72,526.30	\$ 7,615.26	\$ 80,141.56	\$ 435,157.78
Oct 1, 2034	\$ 72,526.30	\$ 6,527.37	\$ 79,053.67	\$ 362,631.48
Oct 1, 2035	\$ 72,526.30	\$ 5,439.47	\$ 77,965.77	\$ 290,105.18
Oct 1, 2036	\$ 72,526.30	\$ 4,351.58	\$ 76,877.88	\$ 217,578.88
Oct 1, 2037	\$ 72,526.30	\$ 3,263.68	\$ 75,789.98	\$ 145,052.58
Oct 1, 2038	\$ 72,526.30	\$ 2,175.79	\$ 74,702.09	\$ 72,526.28
Oct 1, 2039	\$ 72,526.28	\$ 1,071.82	\$ 73,598.10	\$ -
	\$ 1,978,661.85	\$ 230,107.92	\$2,208,769.77	

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

8/25/2043	\$	5,511.50	\$	18,633.50	\$	722,323.87
2/25/2044	\$	5,461.96	\$	18,683.04	\$	703,640.83
8/25/2044	\$	5,262.85	\$	18,882.15	\$	684,758.67
2/25/2045	\$	5,177.90	\$	18,967.10	\$	665,791.57
8/25/2045	\$	4,952.39	\$	19,192.61	\$	646,598.97
2/25/2046	\$	4,889.35	\$	19,255.65	\$	627,343.32
8/25/2046	\$	4,666.40	\$	19,478.60	\$	607,864.72
2/25/2047	\$	4,596.46	\$	19,548.54	\$	588,316.18
8/25/2047	\$	4,376.11	\$	19,768.89	\$	568,547.29
2/25/2048	\$	4,299.15	\$	19,845.85	\$	548,701.44
8/25/2048	\$	4,103.99	\$	20,041.01	\$	528,660.42
2/25/2049	\$	3,997.54	\$	20,147.46	\$	508,512.97
8/25/2049	\$	3,782.50	\$	20,362.50	\$	488,150.47
2/25/2050	\$	3,691.22	\$	20,453.78	\$	467,696.69
8/25/2050	\$	3,478.89	\$	20,666.11	\$	447,030.58
2/25/2051	\$	3,380.29	\$	20,764.71	\$	426,265.87
8/25/2051	\$	3,170.72	\$	20,974.28	\$	405,291.58
2/25/2052	\$	3,064.67	\$	21,080.33	\$	384,211.25
8/25/2052	\$	2,873.69	\$	21,271.31	\$	362,939.94
2/25/2053	\$	2,744.42	\$	21,400.58	\$	341,539.37
8/25/2053	\$	2,540.49	\$	21,604.51	\$	319,934.86
2/25/2054	\$	2,419.23	\$	21,725.77	\$	298,209.09
8/25/2054	\$	2,218.19	\$	21,926.81	\$	276,282.28
2/25/2055	\$	2,089.15	\$	22,055.85	\$	254,226.42
8/25/2055	\$	1,891.03	\$	22,253.97	\$	231,972.45
2/25/2056	\$	1,754.09	\$	22,390.91	\$	209,581.54
8/25/2056	\$	1,567.56	\$	22,577.44	\$	187,004.10
2/25/2057	\$	1,414.06	\$	22,730.94	\$	164,273.16
8/25/2057	\$	1,221.92	\$	22,923.08	\$	141,350.08
2/25/2058	\$	1,068.84	\$	23,076.16	\$	118,273.92
8/25/2058	\$	879.76	\$	23,265.24	\$	95,008.68
2/25/2059	\$	718.42	\$	23,426.58	\$	71,582.10
8/25/2059	\$	532.45	\$	23,612.55	\$	47,969.56
2/25/2060	\$	362.73	\$	23,782.27	\$	24,187.29
8/25/2060	\$	180.91	\$	23,964.09	\$	223.19
2/25/2061	\$	1.69	\$	24,143.31	\$	(23,920.12)

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2025 – 2030 Capital Facilities Plan



**Adopted
December 2, 2024**



City of Othello
 Washington
Ordinance No. 1622

**AN ORDINANCE ADOPTING A SIX-YEAR
 CAPITAL FACILITY PLAN FOR 2025 – 2030**

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 2025 - 2030 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	\$ 42,134,398
Street Fund	\$ 20,477,990
Water Fund	\$ 20,028,550
Sewer Fund	\$ 33,230,000
Solid Waste Fund	\$ 210,000
Total Capital Facility Plan	\$ 116,080,938

A public hearing was held according to law, to receive citizen input of the proposed CFP.

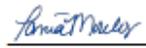
SECTION 4: This ordinance shall take effect and be in force five days after its passage and publication.

PASSED by the City Council of Othello, Washington this 2nd day of December 2024.

By:  Shawn Logan
Shawn Logan (Dec 3, 2024 11:29 AM)

Shawn Logan, Mayor

ATTEST:

By: 

Tania Morelos, City Clerk

APPROVED AS TO FORM:

By: 

Hillary Evans, City Attorney

PASSED the 2nd day of December 2024.

APPROVED the 2nd day of December 2024.

PUBLISHED the 11th day of December 2024.

CAPITAL FACILITY PLAN

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

THE NEED FOR A CAPITAL FACILITY PLAN

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



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

CAPITAL FACILITY PLAN PROJECT CHARACTERISTICS

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

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

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

CAPITAL FACILITY PLAN PROCESS

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

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

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

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

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

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

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

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

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



THE ROLE OF THE CFP IN THE OPERATING BUDGET PROCESS

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

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

FUNDING AND REVENUES

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

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

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

Revenue Sources

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

Taxes

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

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

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

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

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

Licenses and Permits

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

Intergovernmental

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

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

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

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

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

Charges for Services

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

Miscellaneous Revenues

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

ISSUANCE OF DEBT -- LONG AND/OR SHORT TERM

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

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

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

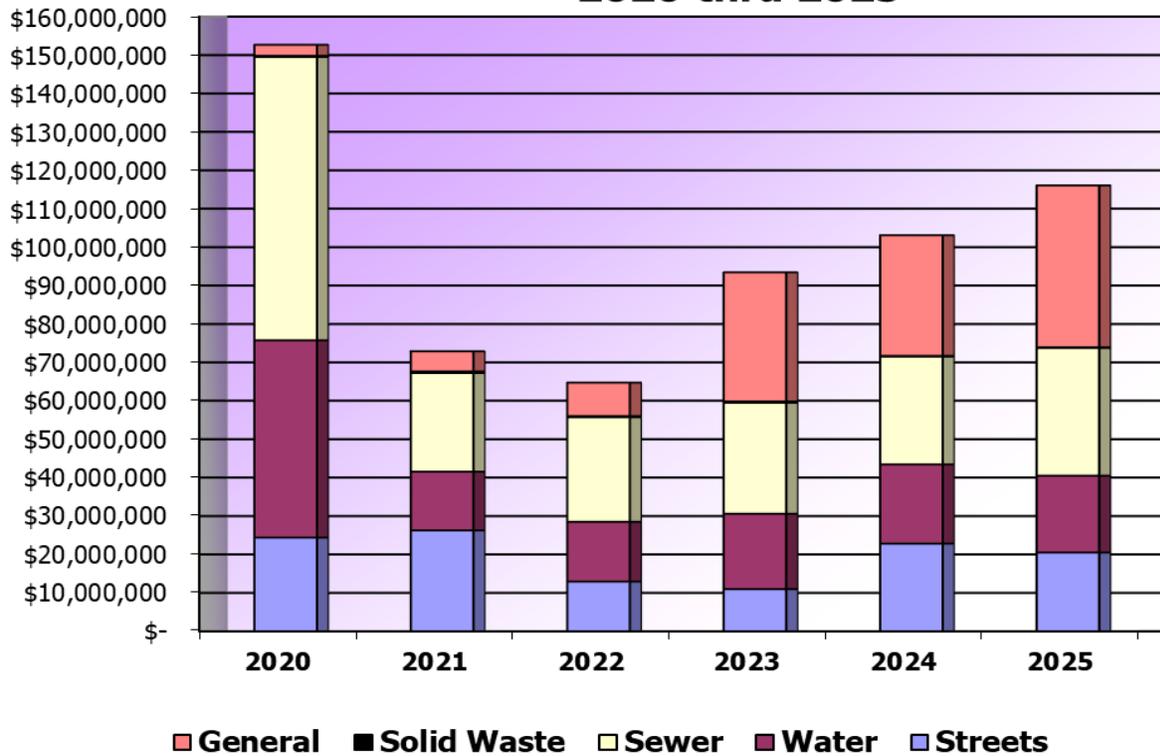
Special Assessment Bonds are local assessments limited to real property within a given area and are based on the special benefit to the property. Local Improvement District assessments benefit specific property owners.

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

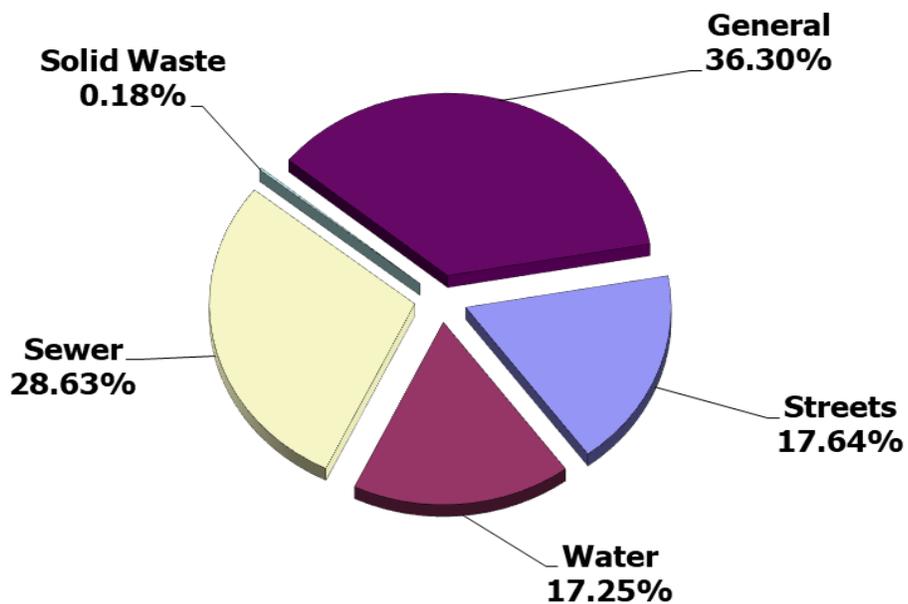
Federal and State Government Loans are available through several agencies such as Department of Community Trade & Economic Development (Public Works Trust Funds Loans), Dept. of Ecology, and the State's LOCAL Program. They are usually low interest loans but sometimes have special requirements or considerations.

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

SIX YEAR CAPITAL FACILITY PLAN HISTORICAL SUMMARY 2020 thru 2025



2025-2030 CAPITAL FACILITY PLAN



CITY OF OTHELLO
2025 - 2030 CAPITAL FACILITY PLAN

Department/Project	Source	Year 2025	Year 2026	Year 2027	Year 2028	Year 2029	Year 2030				
GENERAL FUND											
General Administration											
Comprehensive plan update	GF, Reserves	30,000	30,000	30,000							
CH HVAC	Grant	2,500,000									
Purchase STOU building	Grant, Reserves, REET				1,800,000						
Camera System	Grant, GF, REET		60,000	60,000	60,000		140,000				
	SUBTOTAL GENERAL ADMIN.	2,530,000	90,000	90,000	1,860,000	0	140,000				
Police											
Patrol Car Rotation - on-going	GF & Public Safety/fun	190,500	190,500	190,500	190,500	190,500	190,500				
Dispatch Center Radio Update (& future replacement 8 yrs out, 2027)	GF Reserves			200,000							
Animal Control facility	GF, PS, & REET	340,000	100,000								
	SUBTOTAL POLICE DEPT.	530,500	290,500	390,500	190,500	190,500	190,500				
Fire											
Fire Truck	Reserves/Grant		575,000	100,000	100,000	100,000	100,000				
Facilities	Grant		1,250,000	1,250,000	1,000,000						
Equipment	Reserves/Grant	90,000	200,000	200,000	200,000	90,000	90,000				
	SUBTOTAL FIRE DEPT.	90,000	2,025,000	1,550,000	1,300,000	190,000	190,000				
Parks & Recreation											
RODYAF - Futsal Court & Bathroom remodel @ Kiwanis	Grant/Reserves	200,000									
ROD Land & Wtr. WWRP - Kiwanis Park Spray Park, Lighting & Walkin	Grant/Reserves	1,258,120									
Picnic Tables (10)	REET	7,000									
Shelter (Lions/one large)	GF, REET	30,000									
Shelters (2 @ Lions/1 Taggares)	REET	60,000									
Parking & fencing @ Taggares park	GF, REET	80,000		350,000							
Rebuild of power for shelter (Lions)	REET										
Pickleball courts (4 @ Lions)	GF Reserves	26,278									
Pool	Grant/Reserves	150,000	1,000,000	2,000,000							
Art/Murals	Reserves/Donations		75,000								
Farmers Market/Event Center	Grant		3,780,000								
In-Line Skate Rink Renovation (heavy-duty/fence inside posts)	Grant/Reserves		30,000								
Property acquisition for new parks (40-60 acres)	Grant/Reserves		2,000,000								
Taggares Park lighting	Grant/Reserves		150,000								
Eco park/nature park with hiking trails	Grant/Partnerships/Reserves			3,000,000							
Performance Stage (Lions Park)	Grant/Reserves			250,000							
Bleacher replacement	Reserves			60,000							
Picnic Shelter Maintenance (Kiwanis)	Reserves			20,000							
Futsal (2nd Court)	Grant/Reserves			150,000							
Kiwanis Playground Upgrade	Grant/Reserves			300,000			200,000				
Picnic shelters (additional large shelters)	Grant/Reserves			200,000							
Backwash tanks sand replacement - Pool (10 yr cycle) (for 2029)	Reserves					35,000					
Basketball court with lights (Kiwanis)	Grant/Reserves		385,000								
Indoor sports court (hard court)	Grant/Reserves						2,000,000				
Indoor sports facility/artificial turf	Grant/Reserves						12,000,000				
Walking trails (new) (might be included in eco park)	Grant/Reserves						500,000				
	SUBTOTAL PARK DEPT.	1,811,398	7,420,000	5,880,000	500,000	35,000	14,700,000				
Total General Fund	\$	42,134,398	\$	4,961,898	\$	9,825,500	\$	3,850,500			
								\$	41,500	\$	15,220,500

CITY OF OTHELLO
2025 - 2030 CAPITAL FACILITY PLAN

Department/Project	Source	Year 2025	Year 2026	Year 2027	Year 2028	Year 2029	Year 2030
STREET & TBD FUNDS							
Chip seal / Seal Coat	Over/Street/TBD	600,000	600,000	600,000	600,000	600,000	600,000
Crack Seal	Over/Street/TBD	150,000	150,000	150,000	150,000	150,000	150,000
Steel Rein-2	General PV	264,761					
QUADCO - Local road safety plan update	Grant	25,000					
Traffic calming measures	Over/Street	60,000	60,000	60,000	60,000	60,000	60,000
Complete Streets Projects (Bicycle Safety, main st lighting, Signal Inp	Grant	318,229					
WSDOT - SR-26 Community Trail - SWCC	Grant	910,000					
Resurface Post Office alley	Over/Street/TBD	100,000					
Olympia Street Construction	Grant		200,000		2,200,000		
South Broadway Reconstruction	Grant				2,000,000		
Bicycle Safety/Improvements	Grant				300,000		
Ath Street Resurfacing	Grant				800,000		
TIB N Broadway reconstruction proj	Grant (10% match)					350,000	
7th Ave / Scootney - Columbia	Grant/Reserves					600,000	
Scootney/Shadey Intersection Improvements	Grant					250,000	
12th Ave Reconstruction	Grant/Reserves					1,200,000	
SR 24/ Scootney Str Area Improvements	Grant					1,100,000	3,500,000
14th Ave/SR26 intersection improvements	Grant						900,000
Lee Rd Reconstruction	Grant						100,000
Street ADA work	Grant/Reserve	100,000	100,000	100,000	100,000	100,000	100,000
Total Street Fund	\$	20,477,990	2,527,990	1,110,000	6,210,000	4,410,000	5,310,000
WATER FUND							
Waterline Repair/New	Grant/Reserves	600,000	600,000	600,000	600,000	600,000	600,000
Surface Water Treatment Plant - Development	Grant/Reserves			15,000,000			
Comm - Ohello Regional Water Plan	Grant	369,000					
Comm - Water Conservation System	Grant	499,550					
Well #6 Electrical upgrade	Reserves	60,000					
Well #7 Rehab	Reserves	500,000					
Total Water Department	\$	20,028,550	2,028,550	15,600,000	600,000	600,000	600,000
SEWER FUND							
Sewer line repair/new	Grant/Reserves	150,000	150,000	150,000	150,000	150,000	150,000
Sewer manhole sealing	Reserves	30,000					
Sewer lining project	Reserves	900,000	450,000	450,000			
Sewer treatment plant improvements	Reserves						
Discharge extension / Headworks	Reserves		1,500,000				
Sewer Plant (New Facility)	Grant/Reserves				14,000,000		
Industrial WWTP Pilot Project	Grant					10,000,000	5,000,000
Total Sewer Department	\$	33,230,000	1,080,000	2,100,000	14,150,000	10,150,000	5,150,000
SOLID WASTE FUND							
Alley Approaches	Over	35,000	35,000	35,000	35,000	35,000	35,000
Total Solid Waste Department	\$	210,000	35,000	35,000	35,000	35,000	35,000
TOTAL CAPITAL FACILITIES PLAN	\$	116,080,938	10,633,438	13,470,500	24,845,500	15,610,500	26,315,500

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City of Othello 2025



Detail Budget



City of Othello
 Washington
Ordinance No. 1624

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF OTHELLO WASHINGTON, FIXING THE BUDGET FOR 2025, SETTING FORTH APPROPRIATIONS AND ESTIMATED REVENUES AND ADOPTING, BY REFERENCE, THE FINAL BUDGET FOR 2025

WHEREAS, 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, 2025 and ending December 31, 2025; and

WHEREAS, the City Council has made such adjustments and changes to said preliminary budget, as it deems necessary or proper at the time; and

WHEREAS, the City advertised and properly held the statutory public hearings on the budget on October 7, 2024, November 25, 2024 and December 2, 2024; and

WHEREAS, the proposed budget, as revised, was fixed by the City Council on December 9, 2024 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; and

THE CITY COUNCIL OF THE CITY OF OTHELLO DO ORDAIN AS FOLLOWS:

SECTION 1: The following is a summary of the totals of estimated appropriations for each separate fund and the aggregate totals for all funds combined for the final 2025 City of Othello Budget:

Fund	Appropriations
General Fund 001	\$ 9,622,307
Street Fund 101	\$ 2,798,093
Park & Recreation Reserve Fund 103	\$ -
Real Property Reserve Fund 104	\$ -
LEOFF Reserve Fund 105	\$ -
Fire Equipment Reserve Fund 106	\$ -
Water Reserve Fund 107	\$ -
Sewer Reserve Fund 108	\$ 400,000
Solid Waste Reserve Fund 109	\$ -
Street Reserve Fund 110	\$ 48,663
Restricted Donations Fund 111	\$ 7,093
Crime Prevention Fund 112	\$ 33,000
Investigation Fund 113	\$ -
Tourism Fund 114	\$ 99,900
General Reserve 115	\$ -

Public Safety Tax 116	\$ 621,349
ARPA 119 (American Rescue Plan Act)	\$ 119,000
TBD Fund 195	\$ 565,000
Debt Service/PWTF Broadway Fund 220	\$ 29,503
Debt Service/GO Bonds-Main Street Fund 225	\$ 274,699
Complete Streets Fund 310	\$ 318,229
Real Estate Excise Tax Fund 335	\$ 177,000
Water Utility Fund 401	\$ 7,326,148
Sewer Utility Fund 404	\$ 3,962,750
Solid Waste Utility Fund 406	\$ 2,205,851
2025 Budget Total	\$ 28,608,585



SECTION 2: 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 3: Corrections. The City Clerk and codifiers of the ordinance are authorized to make necessary corrections to this Ordinance including, but not limited to, the correction of scrivener/clerical errors, references, ordinance numbering, section/subsection numbers and any references thereto.

SECTION 4: Severability. Should any section, paragraph, sentence, clause or phrase of this ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be pre-empted by state or federal law or regulation, such decision or pre-emption shall not affect the validity of the remaining portions of this ordinance or its application to other persons or circumstances.

SECTION 5: Effective date. This ordinance shall be in full force and effect five days after its passage and publication of its summary as provided by law.

PASSED by the City Council of the City of Othello, Washington, this 9th day of December 2024.

Shawn Logan
Shawn Logan (Dec 12, 2024 18:02 PST)

Shawn Logan, Mayor

ATTEST:

Tania Morelos

Tania Morelos, City Clerk

APPROVED AS TO FORM:

Hogan

Hillary Evans, City Attorney

PASSED the 9th day of December 2024.
 APPROVED the 9th day of December 2024.
 PUBLISHED the 18th day of December 2024.

Ordinance No.1624



Budget Summary with Ending Fund Balance

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
001 General Fund						
Beginning Fund Balance	858,522	1,171,691	1,344,790	1,486,205	1,196,357	1,002,965
<i>Revenue</i>	5,906,520	6,489,872	6,626,762	7,274,794	8,169,521	9,111,360
<i>Expenditures</i>	(5,593,421)	(6,325,090)	(6,485,346)	(7,564,842)	(7,843,984)	(9,622,307)
Ending Fund Balance	\$ 1,171,621	\$ 1,336,473	\$ 1,486,206	\$ 1,196,157	\$ 1,521,894	\$ 492,018
101 Street Fund						
Beginning Fund Balance	592,071	854,194	1,004,285	1,075,836	1,084,509	639,072
<i>Revenue</i>	1,331,396	1,827,755	2,137,819	1,663,520	1,557,536	2,313,251
<i>Expenditures</i>	(1,066,062)	(1,677,665)	(2,066,268)	(1,654,848)	(1,830,957)	(2,798,093)
Ending Fund Balance	\$ 857,406	\$ 1,004,285	\$ 1,075,836	\$ 1,084,509	\$ 811,088	\$ 154,230
103 Park & Rec Reserve Fund						
Beginning Fund Balance	227,794	37,853	40,494	64,557	15,295	24,415
<i>Revenue</i>	318,583	66,148	47,449	369,760	9,136	55
<i>Expenditures</i>	(508,524)	(63,507)	(23,386)	(419,022)	(3,794)	-
Ending Fund Balance	\$ 37,853	\$ 40,494	\$ 64,558	\$ 15,295	\$ 20,637	\$ 24,470
104 Real Property Reserve Fund						
Beginning Fund Balance	289,308	385,476	465,428	379,691	278,857	155,530
<i>Revenue</i>	99,643	83,951	72,103	1,724,228	1,198,393	71,500
<i>Expenditures</i>	(3,475)	(4,000)	(157,839)	(1,825,062)	(1,288,602)	-
Ending Fund Balance	\$ 385,476	\$ 465,427	\$ 379,692	\$ 278,858	\$ 188,648	\$ 227,030
105 LEOFF I Reserves (formerly Gen'l Fund Equipment Reserve Fund)						
Beginning Fund Balance	159,723	170,512	180,773	191,689	204,500	218,479
<i>Revenue</i>	10,790	10,261	10,916	12,811	13,579	13,980
<i>Expenditures</i>	-	-	-	-	-	-
Ending Fund Balance	\$ 170,513	\$ 180,773	\$ 191,689	\$ 204,500	\$ 218,079	\$ 232,459
106 Fire Department Equipment Reserve Fund						
Beginning Fund Balance	371,927	474,134	155,408	156,441	14,818	15,686
<i>Revenue</i>	102,207	122,247	1,034	5,367	588	850
<i>Expenditures</i>	-	-	-	(146,991)	-	-
Ending Fund Balance	\$ 474,134	\$ 596,381	\$ 156,441	\$ 14,818	\$ 15,406	\$ 16,536
107 Water Utility Reserve Fund						
Beginning Fund Balance	1,478,774	1,886,857	5,781,331	5,851,346	6,080,824	6,650,824
<i>Revenue</i>	411,335	3,894,475	70,015	229,477	583,330	1,550,000
<i>Expenditures</i>	(3,252)	-	-	-	-	-
Ending Fund Balance	\$ 1,886,857	\$ 5,781,332	\$ 5,851,346	\$ 6,080,824	\$ 6,664,154	\$ 8,200,824



Budget Summary with Ending Fund Balance

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
108 Sewer Utility Reserve Fund						
Beginning Fund Balance	8,856,504	9,937,826	10,331,084	10,426,609	10,730,366	11,155,366
<i>Revenue</i>	1,084,500	393,257	95,525	303,757	444,616	370,000
<i>Expenditures</i>	(3,177)	-	-	-	-	(400,000)
Ending Fund Balance	\$ 9,937,827	\$ 10,331,083	\$ 10,426,609	\$ 10,730,366	\$ 11,174,982	\$ 11,125,366
109 Solid Waste Utility Reserve Fund						
Beginning Fund Balance	10,031	10,111	10,133	10,265	10,699	11,190
<i>Revenue</i>	80	22	131	435	472	490
<i>Expenditures</i>	-	-	-	-	-	-
Ending Fund Balance	\$ 10,111	\$ 10,133	\$ 10,264	\$ 10,700	\$ 11,171	\$ 11,680
110 Street Reserve Fund						
Beginning Fund Balance	215,544	217,238	217,723	220,324	228,904	238,763
<i>Revenue</i>	1,693	485	2,601	8,580	9,420	9,900
<i>Expenditures</i>	-	-	-	-	-	(48,663)
Ending Fund Balance	\$ 217,237	\$ 217,723	\$ 220,324	\$ 228,904	\$ 238,324	\$ 200,000
111 Restricted Donations Fund						
Beginning Fund Balance	2,642	2,298	1,005	4,808	11,769	5,388
<i>Revenue</i>	3,227	460	3,802	14,091	3,617	2,000
<i>Expenditures</i>	(3,571)	(1,753)	-	(7,129)	(10,462)	(7,093)
Ending Fund Balance	\$ 2,298	\$ 1,005	\$ 4,807	\$ 11,769	\$ 4,924	\$ 295
112 Crime Prevention Fund						
Beginning Fund Balance	\$ 3,499	\$ 1,147	\$ 10,990	\$ 2,316	\$ 1,769	\$ 46,935
<i>Revenue</i>	\$ 4,250	\$ 18,775	\$ 6,300	\$ 14,140	\$ 56,516	\$ 15,000
<i>Expenditures</i>	\$ (6,603)	\$ (8,932)	\$ (14,974)	\$ (14,687)	\$ (22,820)	\$ (33,000)
Ending Fund Balance	\$ 1,147	\$ 10,990	\$ 2,316	\$ 1,769	\$ 35,465	\$ 28,935
113 Investigation Fund						
Beginning Fund Balance	\$ 5,182	\$ 4,864	\$ 2,182	\$ -	\$ 23	\$ 23
<i>Revenue</i>	\$ 1,282	\$ -	\$ 2,261	\$ 1,000	\$ -	\$ -
<i>Expenditures</i>	\$ (1,601)	\$ (2,681)	\$ (4,443)	\$ (977)	\$ -	\$ -
Ending Fund Balance	\$ 4,863	\$ 2,183	\$ (0)	\$ 23	\$ 23	\$ 23
114 Tourism Fund						
Beginning Fund Balance	39,769	46,966	63,454	63,424	70,489	53,589
<i>Revenue</i>	46,178	66,288	69,627	73,440	82,174	76,300
<i>Expenditures</i>	(38,982)	(49,800)	(69,657)	(66,374)	(89,175)	(99,900)
Ending Fund Balance	\$ 46,965	\$ 63,455	\$ 63,424	\$ 70,489	\$ 63,489	\$ 29,989



Budget Summary with Ending Fund Balance

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
115 General Reserve Fund						
Beginning Fund Balance	50,000	50,000	50,000	70,000	90,000	65,687
<i>Revenue</i>	-	50,000	20,000	20,000	113,218	-
<i>Expenditures</i>	-	-	-	-	(44,313)	-
Ending Fund Balance \$	\$ 50,000	\$ 100,000	\$ 70,000	\$ 90,000	\$ 158,905	\$ 65,687
<hr/>						
116 Public Safety Tax						
Beginning Fund Balance	-	195,144	196,963	250,050	120,731	40,869
<i>Revenue</i>	459,822	507,503	452,069	579,450	551,399	584,700
<i>Expenditures</i>	(264,678)	(505,684)	(398,982)	(708,769)	(600,456)	(621,349)
Ending Fund Balance \$	\$ 195,144	\$ 196,963	\$ 250,050	\$ 120,731	\$ 71,674	\$ 4,220
<hr/>						
119 ARPA (American Rescue Plan Act)						
Beginning Fund Balance	-	-	1,129,611	1,912,953	376,194	114,883
<i>Revenue</i>	-	1,171,611	1,187,160	59,299	111,588	5,000
<i>Expenditures</i>	-	(42,000)	(403,819)	(1,596,058)	(371,345)	(119,000)
Ending Fund Balance \$	\$ -	\$ 1,129,611	\$ 1,912,953	\$ 376,194	\$ 116,437	\$ 883
<hr/>						
195 Transportation Benefit District Fund						
Beginning Fund Balance	20,354	319,469	81,268	418,202	193,412	129,412
<i>Revenue</i>	541,220	492,250	510,389	489,462	504,568	496,500
<i>Expenditures</i>	(242,104)	(730,451)	(173,455)	(714,252)	(550,000)	(565,000)
Ending Fund Balance \$	\$ 319,470	\$ 81,268	\$ 418,203	\$ 193,412	\$ 147,980	\$ 60,912
<hr/>						
220 Debt Service - PWTF Broadway						
Beginning Fund Balance	-	-	-	-	-	-
<i>Revenue</i>	30,233	30,087	29,941	29,795	29,649	29,503
<i>Expenditures</i>	(30,233)	(30,087)	(29,941)	(29,795)	(29,649)	(29,503)
Ending Fund Balance \$	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -
<hr/>						
223 Debt Service - SR 24 PWTF Loan						
Beginning Fund Balance	-	-	-	-	-	-
<i>Revenue</i>	-	-	-	-	-	-
<i>Expenditures</i>	-	-	-	-	-	-
Ending Fund Balance \$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<hr/>						
225 Debt Service - Main Street Construction Bonds						
Beginning Fund Balance	-	-	-	-	-	-
<i>Revenue</i>	273,834	272,772	276,535	274,357	272,175	274,699
<i>Expenditures</i>	(273,834)	(272,772)	(276,535)	(274,357)	(272,175)	(274,699)
Ending Fund Balance \$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Budget Summary with Ending Fund Balance

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
231 Debt Service - City Hall Refunding Bond						
Beginning Fund Balance	-	-	-	-	-	-
<i>Revenue</i>	-	-	-	-	-	-
<i>Expenditures</i>	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<hr/>						
310 Complete Streets Project Fund						
Beginning Fund Balance			\$ -	\$ 402,090	\$ 230,887	\$ 340,887
<i>Revenue</i>			\$ 402,090	\$ 10,568	\$ 111,043	\$ 2,000
<i>Expenditures</i>			\$ -	\$ (181,771)	\$ (517)	\$ (318,229)
Ending Fund Balance			\$ 402,090	\$ 230,887	\$ 341,413	\$ 24,658
<hr/>						
335 Real Estate Excise Tax Fund						
Beginning Fund Balance	45,205	101,821	230,334	324,956	207,680	57,309
<i>Revenue</i>	81,615	138,926	111,718	117,887	115,333	122,000
<i>Expenditures</i>	(25,000)	(10,412)	(17,096)	(235,163)	(262,813)	(177,000)
Ending Fund Balance	\$ 101,820	\$ 230,335	\$ 324,956	\$ 207,680	\$ 60,200	\$ 2,309
<hr/>						
401 Water Utility Fund						
Beginning Fund Balance	42,608	761,964	186,836	1,699,946	1,844,954	2,021,127
<i>Revenue</i>	7,109,335	7,137,755	4,471,080	4,716,342	4,558,610	5,527,707
<i>Expenditures</i>	(6,389,970)	(7,722,883)	(2,957,970)	(4,571,333)	(4,234,341)	(7,326,148)
Ending Fund Balance	\$ 761,973	\$ 176,836	\$ 1,699,946	\$ 1,844,955	\$ 2,169,223	\$ 222,686
<hr/>						
404 Sewer Utility Fund						
Beginning Fund Balance	397,677	684,409	906,956	679,088	535,899	551,196
<i>Revenue</i>	2,811,226	3,073,991	3,161,310	3,147,593	3,130,413	3,547,000
<i>Expenditures</i>	(2,524,494)	(2,863,414)	(3,389,177)	(3,290,782)	(3,220,720)	(3,962,750)
Ending Fund Balance	\$ 684,409	\$ 894,986	\$ 679,088	\$ 535,899	\$ 445,592	\$ 135,446
<hr/>						
406 Solid Waste Utility Fund						
Beginning Fund Balance	150,177	287,174	435,684	577,307	521,769	372,950
<i>Revenue</i>	1,600,589	1,767,316	1,756,163	1,876,243	2,033,324	2,013,476
<i>Expenditures</i>	(1,463,592)	(1,628,805)	(1,614,541)	(1,931,781)	(2,054,549)	(2,205,851)
Ending Fund Balance	\$ 287,174	\$ 425,684	\$ 577,307	\$ 521,769	\$ 500,544	\$ 180,575
<hr/>						
-----All Funds Combined-----						
Beginning Fund Balance	\$ 13,817,311	\$ 17,601,148	\$ 22,826,732	\$ 26,268,102	\$ 24,050,703	\$ 23,912,545
<i>Revenue</i>	\$ 22,229,558	\$ 27,616,207	\$ 21,524,799	\$ 23,016,396	\$ 23,660,219	\$ 26,137,271
<i>Expenditures</i>	\$ (18,442,572)	\$ (21,939,936)	\$ (18,083,429)	\$ (25,233,993)	\$ (22,730,670)	\$ (28,608,585)
Ending Fund Balance	\$ 17,604,296	\$ 23,277,420	\$ 26,268,102	\$ 24,050,506	\$ 24,980,252	\$ 21,441,231
Total Expenditures						\$ 28,608,585
2025 Budget Ordinance No. 1624						

**CITY OF OTHELLO
2025 Revenue Budget
General Fund 001**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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GENERAL FUND REVENUES

BEGINNING FUND BALANCE	858,522	1,171,691	1,344,790	1,486,205	1,196,357	1,002,965
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TAXES:

Real/Personal Property Tax	1,751,259	1,885,467	1,906,796	2,103,268	2,894,052	2,865,278
Local Retail Sales Tax (50% split with Street)	995,280	1,027,716	999,104	1,024,171	1,060,287	1,060,000
Special Purpose Sales Tax (LE)						
Natural gas tax from the state	255,903	373,087	719,445	657,257	525,031	565,000
Criminal Justice - Local	190,579	160,036	160,950	184,250	188,731	184,000
Electricity	580,010	590,097	599,325	667,754	672,506	680,000
Natural Gas	110,531	112,401	139,311	167,830	159,668	150,000
Cable						
Telephone	83,502	94,107	107,930	77,306	73,568	80,000
Water 10%	370,331	389,497	373,230	395,810	422,528	430,485
Sewer 15%	385,115	440,828	448,977	468,490	464,478	469,950
Solid Waste 6%					118,327	119,459
Gambling Taxes - Pull Tabs	87	162	276	392	337	370
Amusement Games			-	-	35	35
Leasehold Excise Tax	2,198	2,904	2,228	2,923	5,963	5,000
Total Taxes	4,724,794	5,076,301	5,457,573	5,749,453	6,585,511	6,609,577

PERMITS & LICENSES:

Dance Permits		500	290	100		0
Cabaret Licenses						
Franchise Fees	4,190	6,114	7,394	5,921	5,433	5,100
Cable TV Franchise Fee		15				
Business License - General	61,527	64,300	64,833	70,720	72,613	69,000
Solicitor Permit		100				
Building Permits	188,390	138,255	109,200	126,251	155,338	140,000
Rental License Inspection fee		707	680	10		
Placement Permits						
Animal License					4,091	5,261
Chicken License	30					
Commercial Kennel Permit						
Gun Permits	4,891	5,418	1,323	1,831	1,986	4,640
Yard Sale Permits	860	1,405	1,953	1,880	1,910	2,000
Display on Public Property						
Business License - Penalties						
Total Permits & Licenses	259,888	216,814	185,673	206,712	241,370	226,001

INTERGOVERNMENTAL: Federal Direct & Indirect

CDBG - Police Computers						
US Dep of Justice	1,838		2,645	3,746	3,179	2,394
HUD - Planning Only (Comp Plan/ Crit Areas)						
DOJ/Seattle PD - Missing Childrens Assistance grant				17,947		
WASPC - Equipment Grant						
DOJ/DOComm. Crime Victims Grant						
Police Grant						
RUAD/EULD Grant						
WASPC - Equipment Grant						
WA traffic safety commission						
Covid Grant	375,525					
Total Federal Grants	377,363	0	2,645	21,693	3,179	2,394

INTERGOVERNMENTAL: State Grants

State Direct/Indirect Grant From Sec of State	0	4,538				
Sec of State - Records grant	0					
WASPC - Body-worn camera grant					5,215	
ICAC Funding through SPD					13,913	30,000
YAF GRANT	0					

**CITY OF OTHELLO
2025 Revenue Budget
General Fund 001**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
Traffic Commission Grants	0					
D.C.T.E.D - Planning Grant	0					
WA State Archives Grant	0					
Commerce - Residential Capacity Grant	0	25,000				
Commerce - Economic Development Project				50,000		
Commerce - HAPI grant				25,000		
WSLEA Grant	0					
Total State Grants	0	29,538	0	75,000	19,128	30,000

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

City Assistance	109,309	171,177	147,487	96,622	83,356	72,000
Sales Tax Mitigation	5,994					
Criminal Justice Assistance Program						
Criminal Justice - High Crimes				14,386	14,353	14,350
Criminal Justice - Population	2,614	2,796	2,999	3,226	3,442	3,602
Criminal Justice - Special Programs	9,356	9,955	10,632	11,386	12,092	12,607
Criminal Justice - Driving Safety	1,213	1,392	999	617	877	850
Liquor Excise Tax	52,599	59,498	61,688	62,542	62,169	59,073
Liquor Board Profits	66,985	67,276	67,668	68,201	67,978	66,367
Total State Revenues	248,071	312,094	291,473	256,981	244,268	228,849

INTERGOVERNMENTAL: Interlocal Grants & Intergovernmental Services

In-Lieu\Taxes - OHA	1,021	10,952	6,093	8,045	8,307	8,000
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	49,009	46,252	51,897	49,743	63,003	68,500
INET Reimbursement Grant						
Adams County Sex Offender Fee						
Police - Address Verification						
Police - Polygraph Test						
Adams County Dispatch Services						
Othello Hospital Dispatch Services	18,003	18,543	19,099	20,393	21,245	21,200
ACFD #5 Dispatch Services	8,782	8,958	11,434	7,439	10,141	10,140
Total Other Government Revenues	76,814	84,704	88,522	85,620	102,696	107,840
Total Intergovernmental	702,248	426,337	382,641	439,294	369,271	369,083

CHARGES FOR SERVICES:

Court - Administrative Fees				2,118	6,008	6,500
Pool Concessions - Taxable		6,989	8,486	0		
Park Concessions - Taxable		5,338		0		
Pool Concessions - No Tax		2,292	6,041	0		
Park Concessions - No Tax		511		0		
Design Standards Book	70		35	0		
Polygraph Reimbursement				0		
Misc. Services & Reports	1,622	1,046	872	198	314	300
Finger Printing	510	1,260	960	1,202	982	1,000
Photocopies	75	77	36	253	110	100
Engineering Services	34,543			28,499	49,371	10,000
Sandhill Crane Fest Office Services						
Court - Detention and Correction services				16,750	31,136	33,573
Court - DUI Emergency Response				1,283	1,329	1,600
Animal Control & Shelter						
Plan Check Fee	41,878	71,170	75,288	28,017	44,722	38,000
Planning & Zoning Fees	3,830	1,006	382	600	6,949	5,000
Platting Fees		4,400	3,684	8,100	250	250
Annexation				0		0
Water Rights Compensation	19,063	16,950	14,484	13,717	12,918	14,000

**CITY OF OTHELLO
2025 Revenue Budget
General Fund 001**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
Park & Recreation Revenue	216	6,898	1,163	2,027	25,230	23,000
Basketball					8,465	
Junior Soccer	3,767	7,712	28,694	32,022	17,460	16,649
Volleyball				387		
Swimming Pool Fees	206	54,628	71,268	53,906	-423	0
BBQ - Rental Fees						
Concession stand rental				5,739	4,462	5,500
Ballfield Use Fees	2,190	6,808	8,078	8,184	7,531	7,750
Pool-Fitness Hour/Lap Swim						
Swimming Lessons		7,861	11,234	13,465		0
Softball Tournaments						
City Trips & Tours						
Park/Rec Events Admiss.						
Little League - Registration	13,279	12,790	20,712	21,083	22,757	22,701
Little League - Sponsorship	3,000	3,400	3,273	0	3,000	3,000
Flag Football	6,515	8,973	10,228	7,949	4,261	4,196
Tennis Court rentals						
Swim Team Pool Rental			3,500	3,500		0
Shelter Reservation Fees	184	7,192	7,584	7,650	8,047	7,846
Total Charges for Services	130,947	227,301	276,001	256,647	254,877	200,965

FINES & FORFEITS

Court - Mandatory Insurance Cost				258	275	300
Court - Traffic Infraction Penalties				30,323	60,085	63,632
Court - Non-Traffic Infraction Penalties				1,262	2,653	2,300
Court - DUI Fines				2,959	5,588	5,902
Court - Other Criminal Traffic Misdemeanor Fines				3,024	6,022	5,470
Court - Other Criminal Non-Traffic Fines				978	2,538	2,748
Court - Public Defense Cost				4,882	14,777	14,104
Total Fines and Forfeits	0	0	0	43,686	91,939	94,456

MISCELLANEOUS:

Investment Interest	9,456	834	8,749	52,648	39,352	42,218
Interest on Property Tax	4,069	1,891	3,290	10,206	12,305	12,400
Rental - Ceremony Scissors						
Municipal Bldg Use	100				400	
Bldg Rent - Library	15,000	15,000	13,750	15,000	15,000	15,000
Private Source Grants						
SEEK Grant from AWC			241,890	135,290		0
OSD half of Tennis court proj (up to \$20k)						
Sale/Salvage - Junk						
Confiscated/Forfeited Property Other Judgements & Settlements						
WCIA Insur. Recovery		22,685			45,000	
WCIA Policar Lexipol Reimbursement						
Cashier's overages/shortages		72	-46	20	6	
Other Misc. Revenues Hospital's Irrigation	4,220	23,236	19,186	46,959	41,065	10,000
Dog Pound Electricity - Reimburse	0					
Officer 30-45 mile vehicle reimbursement						
Police Training - Reimbursement	434		3,904	8,424	5,916	2,000
Refund - AWC Retro Refund	45,189	17,087	17,355	0	5,352	17,000
Refund - Avista Lighting Retrofit				952		
Misc. Revenue - Reimbursements						
Refund - Safebuilt Back Payment						
State L & I Refund				6,119		
Big Bend Electric Refund	8,381	9,455	7,842	6,391	6,445	6,500
Auction		4,632	8,556		67,782	5,000
Prior Year(s) Corrections					-1,427	
Misc Non Revenue						
Non-Rev/State Building Code Fee	1,793	2,576		0	827	

**CITY OF OTHELLO
2025 Revenue Budget
General Fund 001**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
Non-Rev/ Event Sales Tax		4,678	398			
Total Miscellaneous	88,642	102,146	324,873	282,010	238,022	110,118

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						
TRS-IN Wtr/Computer Tech						
TRS-IN Swr/Computer Tech						
TRS IN-Utility Tax 50%						
TRS IN - General Fund Allocations (Water)						\$ 396,335
TRS IN - General Fund Allocations (Sewer)						\$ 427,209
TRS IN - General Fund Allocations (Solid Waste)						\$ 283,955
TRS IN - General Fund Allocations (Street)						\$ 154,662
TRS IN - REET 135 Animal Control Bldg					90,000	
TRS IN - Fire Res 106 Capital purchase		440,974		146,991		
TRS from 119 for PD Vehicle					93,218	
TRS IN - from 116 for Fire contract					11,000	
TRS IN - from 115 for Animal Control Bldg					44,313	
TRS IN - Donations K-9 Program						
TRS IN - Utility Tax G.O.Debt						

**CITY OF OTHELLO
2025 Expenditure Budget
General Fund 001**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
<i>GENERAL FUND EXPENDITURES</i>						
GENERAL ADMINISTRATION						
LEGISLATIVE						
Code Book Update	6,279	1,926	2,155	5,886	2,627	5,500
Advertising-Legal Publications	1,985	3,579	3,222	3,950	2,915	2,500
Adams County Recording Fees			989	423	306	1,500
Salaries - Council	34,425	34,025	39,175	42,275	46,620	48,048
Salaries - Mayor						
Benefits - Council	2,810	2,761	3,202	3,470	3,829	4,200
Benefits - Mayor						
Supplies - Council						
Publications						
Telephone - Mayor	556	504	432	614	666	650
Air Cards - Council Computers						
Mayor\Council Travel	653	2,650	3,074	2,280	360	2,000
Travel/Loding/Meals/Mileage		37	295	3,570	409	2,000
Retreat Costs		21		0	429	750
Contingency Exp-Mayor Approved			2,759	2,964	431	2,500
Education/Conferences	125		400	975	400	750
Adams Co. (Election costs)		3,408		10,504	0	2,000
Voters Registration Cost	4,513	1,779	3,893		6,210	4,000
Legislative Total	51,345	50,692	59,595	76,911	65,202	76,398
Municipal Court						
Salary - Court Administrator			25,426	81,600	86,088	90,000
Salary - Judge				50,863	52,750	54,860
Benefits - Court Administrator			10,541	33,032	33,668	35,299
Benefits - Judge				4,057	4,206	4,329
Office & Operating Supplies			13,911	15,774	3,992	5,000
Services			250	7,122	14,883	32,000
Postage				684	980	900
Training/Travel				1,607	1,793	3,500
Municipal Court Total	0	0	50,127	194,740	198,358	225,888
Prosecution/Defense						
Prosecutor				54,000	84,996	89,250
Defense Attorney (Indigent Defense)				114,350	116,450	100,000
Judicial Services (Adams Co)	100,000	100,000	100,000	0	0	0
Prosecution/Defense Total	100,000	100,000	100,000	168,350	201,446	189,250
EXECUTIVE - Administrator						
Salary - Administrator	151,173	156,717	164,553	177,719	191,936	195,700
Salary - Admin. Secretary	41,259	51,904	55,338	59,076	64,534	65,520
Salary - Sec						
Benefits - Administrator	48,142	46,586	46,300	48,984	50,326	53,456
Benefits - Admin. Secretary	25,763	27,278	27,515	28,954	29,880	31,506
Benefits - Sec						
Small Tools & Equipment						
Professional Services-Labor (Covid grants to businesses)	222,500	5,167	11,902			
I-Pad Aircard						
Travel/Lodging/Meals/Mileage	1,802	1,167	4,326	5,245	9,009	10,000
Advertising						
Administration Educ\Conf	110	2,005	2,945	2,085	1,597	5,000
Dues - Administrator		518	125	125	125	750
Executive Total	490,748	291,342	313,004	322,188	347,407	361,932
CIVIL SERVICE TESTING						
Civil Service Supplies	719	546	360	763	165	500
Civil Services - Prof Services						
Civil Service Postage						
Civil Service Advertising			565		0	500
Civil Service Testing Total	719	546	925	763	165	1,000
FINANCIAL SERVICES						
Salary - Finance Officer	120,198	132,601	139,739	147,599	155,704	161,242
Salary - Vacant						
Salary - Deputy Finance Officer	88,103	68,045	85,904	94,924	100,322	100,408
Salary - Grant Administrator		19,315	17,319	19,986	20,536	21,498
Benefits - Employment Security		14,864				
Benefits - Finance Officer	42,197	42,745	42,987	44,897	45,755	47,817
Benefits - Vacant		665				

**CITY OF OTHELLO
2025 Expenditure Budget
General Fund 001**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
Benefits - Deputy Finance Officer	37,117	30,289	33,039	35,311	36,020	37,525
Benefits - Grant Administrator		8,011	7,133	8,185	8,249	8,749
Office & Operating Supplies						
Publications - Budget Book						
Small Tools & Equipment	18	525	29	7,128	0	2,000
State Audit	31,668	6,503	7,581	10,991	46,487	38,400
Microflex Recovery Fee						
Professional Services	21,765	16,573	22,684	23,818	25,009	26,200
Travel/Lodging/Meals/Mileage	54		794	2,169	857	18,000
Advertising						
Miscellaneous						
Training			140	875	575	1,000
Finance Education\Conferences	125	281	1,739	575	121	2,000
Bank Charges	1,208	5,433	4,817	1,631	1,071	1,800
Financial Services	342,453	345,850	363,907	398,089	440,706	466,639

RECORDS SERVICES

Salary - Admin Secretary	50,663	73,813	89,364	74,039	102,631	109,200
Salary - City Clerk						
Salary - Admin Temp						
Salary - Receptionist/Clerk	52,529	54,976	58,548	73,826	76,984	77,726
Salary - Utility Billing Clerk						
Overtime	707		3,242	1,722	616	500
Benefits - Misc	225.21	231	2,605	325	336	500
Benefits - Records						
Benefits - Admin Secretary						
Benefits - City Clerk	27,735	31,488	33,707	31,632	36,410	38,949
Benefits - Admin Temp						
Benefits - Receptionist/Clerk	28,056	27,853	28,177	31,665	32,091	33,777
Benefits - Utility Billing Clerk						
Benefits - Overtime	148		587	304	107	300
Office & Operating Supplies	11,705	16,164	12,507	14,366	14,494	16,000
Publications	48					
Professional Services - Sec of State - Records	2,645					
Web Hosting - Code Publishing						
Postage Meter Charges	764	207	50	50	50	
Postage	1,238	1,114	1,129	1,458	1,532	1,700
Telephone	7,741	7,703	7,387	7,884	8,305	8,300
Travel/Lodging/Meals/Mileage	746		2,962	66	200	2,000
Advertising - Other	1,129	1,682	1,515	1,974	1,600	1,750
Clerks Education\Conferences	550	1,505	3,113	0	1,608	2,500
Fees & Dues	867	661	893	728	389	700
Printing Costs						
Prof. Services - Boarddocs	584	584	584	584	584	2,000
Records Services Total	188,079	217,982	246,370	240,623	277,936	295,902

FACILITIES

Bldg. Operating Supplies	4,581	7,648	5,681	8,431	9,307	6,000
Fuel - General Gov't Use						
Minor Equip/Office					9	
Janitorial Services	20,864	23,625	25,200	26,430	26,273	26,500
City Hall Electricity	25,705	26,219	24,383	30,433	32,120	31,000
City Hall Natural Gas	6,025	6,533	9,038	9,053	13,870	10,000
City Hall Wtr\Swr Usage	6,378	6,734	12,710	15,843	16,987	16,000
Bldg. Repairs & Maint	11,100	61,635	21,591	21,289	19,250	15,000
Minor Equip. Repairs & Maint.		793				
Vehicle Repairs & Maint.			54			
City Hall Grounds Maint	6,240	271	575	1,528	1,611	8,000
Facilities Total	80,894	133,458	99,231	113,006	119,425	112,500

RISK MANAGEMENT

WCIA - Auto Physical Damage	15,592	17,579	19,449	21,310	27,715	31,011
WCIA - Boiler, Machinery	1,437	1,678	1,960	2,315	3,387	3,726
WCIA - Crime/Fidelity	339	341	346	340	348	383
WCIA - Liability Insurance	136,585	166,360	191,937	230,477	259,974	304,879
WCIA - Property	45,196	50,044	57,029	32,774	58,759	60,019
Risk Management Total	199,149	236,002	270,721	287,216	350,183	400,018

**CITY OF OTHELLO
2025 Expenditure Budget
General Fund 001**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
LEGAL						
Attorney Contract	46,221	73,732	72,105	65,670	66,019	90,000
Ogden Murphy Wallace						
Legal Total	46,221	73,732	72,105	65,670	66,019	90,000
INFORMATION SYSTEMS TECHNOLOGY						
Salary - Info Tech	83,544	86,353	100,320	104,835	124,664	128,000
Salary - IT Specialist			10,908	15,695	10,481	18,372
Benefits - Info Tech	34,455	33,847	35,682	37,121	40,268	39,557
Benefits - IT Specialist			5,702	7,399	3,971	7,809
Office & Operating Supplies	1,446	509	1,102	1,976	4,909	3,000
Fuel - Info Tech					256	0
Small Tools & Equip.	1,404	4,138	7,340	5,420	3,809	7,000
PC replacement plan		25,647	24,706	14,461	19,858	28,000
Planning commission I-pads				7,993		0
Software & Prof Services	41,436	45,076	73,368	53,113	69,924	92,000
PD MDT Replacement		13,625	16,701	13,797	7,947	10,000
Printers Maintenance Agreements		3,722	17,214	21,488	21,352	22,000
Communications - Info Tech	1,486	2,211	2,749	2,606	2,671	3,000
Prof Services - Internet	8,878	14,390	13,333	28,549	36,684	40,000
Travel/Lodging/Meals/Mileage	113	327	1,157	1,695	525	4,000
Website refresh					0	15,000
Repair & Maint. - Info Tech	1,604	5,048	4,553	5,296	9,048	16,000
Training	764	1,383	1,883	3,632	3,512	6,000
Fees & Dues - Info Tech	779	995	1,000	525	225	1,500
Information Systems Technology Total	175,908	237,272	317,718	325,601	360,104	441,238
OTHER GENERAL GOVERNMENTAL						
Central Services - Salary	(492,471)	(466,993)	(543,075)	(598,644)	(645,867)	
Central Services - Benefits	(205,536)	(182,618)	(193,945)	(212,213)	(213,604)	
Central Services - Office & Operating supplies	(17,923)	(29,292)	(26,603)	(38,606)	(29,660)	
Central Services - Professional Services	(161,957)	(207,548)	(242,035)	(251,482)	(286,017)	
Grant Writer - Professional services (1/4)	16,258	18,694	13,883	13,835	15,218	15,000
Christmas lights for trees in front of CH					5,000	0
Seasonal flags					9,862	3,000
Community Engagement (Education)						5,000
Adams County visitors guide		1,430	650	700	1,100	0
Grant County visitors guide			730			0
City Christmas Float			1,350	7,760	1,007	1,000
Adams Co Emergency services					0	0
Othello Chamber of Commerce (for \$30,000 total)					0	0
Employee Awards	457	835	513	106	646	2,800
City Safety Committee			329	111	0	300
Fees - AWC	6,342	5,945	6,228	6,688	6,876	7,214
City Dues & Fees	280	280	77			
Fourth of July Fireworks	13,000	23,000	15,000	15,000	15,000	15,000
Economic Development		4,683	15,000	20,000	20,000	20,000
Annual Cleanup						
Refund - Leasehold Excise Tax						
Food & Beverage/Meetings		574	0	419	1,251	750
Tourism Radio Station - Maint & Repair						
Miscellaneous	432	18	881	71	27	100
Weed Assessment Tax-City Lots	138	211	150	167	183	200
Other General Governmental Total	(840,980)	(830,781)	(950,865)	(1,036,089)	(1,098,979)	70,364
COMMUNITY SERVICES						
Literacy Council						
Adams County Health	2,392	2,535	2,587	2,615	2,603	2,660
Total Community Services	2,392	2,535	2,587	2,615	2,603	2,660
TOTAL GENERAL ADMINISTRATION	836,929	858,630	945,425	1,159,682	1,330,577	2,733,789
NON-EXPENDITURES						
State Retailing Tax Remittance			(3,303)		0	750
Non-Exp/Sales Tax Remittance	9,022	8,611	0		0	4,000
Non-Expenditure Total	9,022	8,611	(3,303)	0	0	4,750
CAPITAL EXPENDITURES						
CH - HVAC	71,785					
Immutable backup solution	13,381			83,317		
PC Replacement	11,504					
PC 365 Lic						
Water Fountain for CH lobby						5,000
New Network Switch		2,886	2,878	659		
Exchange Migration into the cloud						
COVID	134,570					
New Phone System	440					17,874

**CITY OF OTHELLO
2025 Expenditure Budget
General Fund 001**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
VM Server Replacement				2,962		
IT Vehicle				54,536		
Camera System				14,198	28,776	
Council Projector System	19,679					
City Camera	1,475					
Compute/Network support contract		10,000			0	3,600
Domain Controller	1,080			0		
City Hall Routing Network-RE-IP			5,762			
Network support contract (see above)			327			
Phones	222					
Engineering to PW				123	17,882	
CH Carpet (CH side)						
Server Room	6,861	7,820				
Capital Expenditures Total	260,998	20,707	8,966	155,795	46,658	26,474

TRANSFERS

General Reserve (115)						
TRS to Property reserve fund (104)					132,000	
TRS - Camera system (115)			20,000	20,000	20,000	
TRS to 115 for HVAC			0		93,218	
TRS - Fund 401 Hydrant Costs	13,902	14,670	14,670	14,670	14,670	14,670
TRS - Strts (PW)\Code Enforce						
TRS - Park Mitigation ('06, '07, '08)						
Transfers Total	13,902	14,670	34,670	34,670	259,888	14,670

TOTAL NON-OPERATING EXPENDITURES	283,922	43,988	40,333	190,465	306,546	45,894
GRAND TOTAL- GEN'L ADMIN	1,120,851	902,618	985,758	1,350,148	1,637,123	2,779,683

**POLICE DEPARTMENT
ADMINISTRATION**

Payments to LEOFF I Retirees	5,929	5,346	6,136	5,936	6,289	7,500
Benefits-LEOFF I Med	38,476	28,434	45,355	47,234	46,367	45,000
Benefits-LEOFF I L/T Care Ins.	9,786	9,786	10,449	10,449	12,609	13,000
Sales & Use Tax						
Total Administration	54,191	43,566	61,939	63,620	65,265	65,500

POLICE OPERATIONS

Salary - Chief	107,742	111,323	118,615	134,636	131,284	133,858
Salary - Sergeant #1 - J Mendoza	95,031	52,129	97,212	110,902	118,167	120,000
Salary - Assistant Chief - Aaron Garza	104,064	108,043	115,304	81,665	118,156	120,473
Salary - Sergeant #2 - Brent McFarlane	93,784	97,736	98,427	109,842	113,871	118,000
Salary - Sergeant #3 - Bryan Jacobsen	99,937	104,030	105,538	101,179	88,902	115,946
Salary - Sergeant #4 - S Carlson (Leave open)	93,248	99,704	83,655	93,717	0	0
Overtime	110,805	163,733	201,991	218,437	175,854	220,000
Reserves						
Translators	809	195	744	925	767	500
Benefits - Chief	32,917	33,442	34,796	35,657	38,770	38,716
Benefits - Sergeant #1 - J Mendoza	31,200	14,155	32,141	35,067	36,790	38,120
Benefits - Assistant Chief - Aaron Graza	32,525	33,108	34,533	24,336	37,060	37,979
Benefits - Sergeant #2 - Brent McFarlane	31,101	31,927	32,343	35,118	36,479	37,974
Benefits - Sergeant #3 - Bryan Jacobsen	31,741	32,476	33,097	30,437	29,175	38,559
Benefits - Sergeant #4 - S Carlson (Leave open)	30,904	31,417	29,888	30,345	0	0
Benefits - Overtime	16,930	24,720	25,890	34,076	27,808	33,000
Benefits - Reserves						
Benefits - Translator						
Uniform Purchases	11,331	22,709	10,831	16,723	21,795	18,000
Police Operating Supplies	12,492	12,038	16,186	16,199	23,679	23,000
Uniform Cleaning	62			1,304	241	200
Evidence Supplies/Equipment	3,334	3,283	1,020	3,192	4,193	3,000
Firing Range Supplies/Equip.	3,660	1,815	22	3,021	2,292	3,000
Ammunition	7,493	10,065	14,979	9,299	6,294	15,000
Small Equipment	5,166	8,801	5,246	5,511	7,570	8,000
Uniform Boot Allowance		168		120		
Jail Services	62,610	55,538	100,614	108,840	199,439	140,000
Professional Services - Labor	51	51	618	1,012	20	0
AWC Retro Program						
Entry level Medical Exams	1,150	3,900	922	4,431	850	2,000
Medical Services - Prisoners						
Postage	1,328	1,071	1,905	1,697	2,091	2,000
Advertising - Police Operations	162			398		
Organizational Dues	1,085	1,402	1,222	1,090	1,325	1,500
Gun Permits/Dealer Licenses	2,298	3,780		0	0	
Accreditation Costs						
AT&T Mobile	17,271	19,839	16,679	24,738	30,469	25,000
Tactical Response Team Supplies						

**CITY OF OTHELLO
2025 Expenditure Budget
General Fund 001**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
Total Operations	1,042,232	1,082,601	1,214,418	1,273,912	1,253,341	1,293,825

INVESTIGATIONS

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

CRIMINAL JUSTICE & TRAINING

D.C.D. Grants 1,2,3						
Travel/Lodging, Meals, Mileage	7,388	26,141	27,694	19,127	12,525	30,000
Training - Staff & Reserves	33,973	22,043	14,579	35,128	14,790	15,000
Academy Training - New Hires	350		4,212	21,060	0	4,000
DOJ/DOComm. Crime Victims Grant						
Lexipol / Power DMS		7,408	5,211	17,107	0	0
ICAC Funding through SPD				17,579	5,257	30,000
Total Training	41,711	55,592	51,696	110,001	32,572	79,000

FACILITIES

Small Tools & Equipment				341	0	500
Electricity - Park Cameras						
Building Repairs & Maintenance	2,300	9,252	2,711	4,536	1,017	5,000
Minor Equip. Repair & Maint.						
Firing Range Improvements						
Total Facilities	2,300	9,252	2,711	4,877	1,017	5,500

TRAFFIC PATROL

Salary - Officer 27 M Mercado	84,466	88,304	89,561	78,841	94,731	97,851
Salary - Officer 32 C Garza	80,961	83,025	87,616	94,859	101,266	105,700
Salary - Officer 34 R. Vargas	75,879	76,971	82,999	76,280	106,794	111,595
Salary - Officer 35 F. Lopez	68,842	73,159	75,772	87,931	97,890	100,044
Salary - Officer 37 Jose Xavier Garza	77,719	41,714	56,419	78,930	84,603	86,443
Salary - Officer 38 - O Ledesma (from sgt position)	3,285	49,469		18,394	82,288	84,789
Salary - Officer 28 - C Ochoa	80,687	84,594	74,238	87,052	94,129	98,913
Salary - Officer 31 - R Sandoval	81,652	71,460		44,150	96,440	95,350
Salary - Officer 26 M Garza	29,144	69,076	74,216	89,669	96,218	97,250
Salary - Officer 36 - D Garza	20,592	58,779	79,561	87,868	79,465	84,482
Salary - Officer 39 S Perez	80,810	81,805	80,907	91,313	94,430	97,814
Salary - Officer 40 (leave vacant)					45,000	0
Benefits - Misc.	740	743	886	903	987	1,800
Benefits - Officer 27 M Mercado	29,549	30,383	31,041	27,290	34,601	34,437
Benefits - Officer 32 C Garza	29,160	29,461	30,662	33,034	34,553	35,790
Benefits - Officer 34 R. Vargas	28,924	29,016	30,249	30,268	35,345	36,039
Benefits - Officer 35 F. Lopez	27,928	28,484	29,288	32,192	34,224	36,287
Benefits - Officer 37 Jose Xavier Garza	28,526	12,831	23,508	31,243	32,726	34,846
Benefits - Officer 38 - O Ledesma (from sgt position)	487	15,489		7,655	32,381	33,865
Benefits - Officer 28 - C Ochoa	29,283	30,101	30,981	32,022	33,779	35,828
Benefits - Officer 31 - R Sandoval	29,463	25,230		16,233	35,051	36,039
Benefits - Officer 26 M Garza	13,277	28,224	29,264	32,462	33,945	36,086
Benefits - Officer 36 - D Garza	5,371	16,538	34,768	32,113	29,804	33,731
Benefits - Officer 39 S Perez	29,327	29,650	29,832	32,660	33,770	35,915
Benefits - Officer 40 (leave vacant)					2,752	0
Fuel Costs	30,986	47,681	62,230	60,973	72,661	75,000
Axon	2,834	8,953	10,917	11,225	2,532	45,000
Car Repair & Maintenance	22,807	27,615	43,722	30,389	30,654	30,000
Total Traffic Patrol	992,696	1,138,753	1,088,637	1,245,947	1,553,019	1,600,893

Protective Inspections

Salary - Code Enforcement	60,613	62,396	63,969	71,949	73,918	73,382
Overtime - Code Enforcement					2,213	2,000
Benefits - Code Enforcement	30,695	30,310	30,191	31,943	31,723	33,206
Overtime - Benefits					385	
Office & Operating Supplies		405		159	200	300
Uniform Purchase		340	256		0	
Weed Control						
Animal Control		92			714	0
Fuel - Code Enforcement						

**CITY OF OTHELLO
2025 Expenditure Budget
General Fund 001**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
Veterinary Cost	53				170	
Pet Rescue Contract	51,000	51,000	52,020	52,020	65,554	75,000
Postage						
Telephone	549	504	432	614	666	0
Dog Pound - City Water & Sewer Use						
Vehicle Repair & Maintenance				236	0	2,000
Hulk Vehicle Towing			3,150		108	5,000
Education/Conferences	1,327	424	1,714	254	1,965	3,000
Animal control building					0	
Total Code Enforcement Department	144,237	145,471	151,733	157,174	177,617	193,888

DISPATCH

Salary - Dispatcher 40	66,884	69,468	70,471	78,085	79,975	84,000
Salary - Admin Assistant 41	54,008	58,574	67,292	77,467	83,997	87,000
Salary - Dispatcher 42	55,837	59,290	62,069	61,607	67,165	69,477
Salary - Dispatcher 43	55,473	60,502	63,810	70,800	74,464	77,000
Salary - Dispatcher 44	59,579	60,349	63,678	72,764	75,397	79,000
Salary - Dispatcher 46	58,087	59,107	60,409	67,706	69,749	71,000
Salary - Dispatch P/T 47	16,729	17,917	17,406	21,185	21,231	28,580
Salary - Dispatch P/T 48	16,761	17,603	16,487	12,758	18,185	27,219
Overtime	9,602	10,980	12,573	6,896	7,105	17,000
Benefits - Dispatch	528	526	542	561	593	1,000
Benefits - Dispatcher 40	30,880	30,592	30,297	32,380	32,599	33,685
Benefits - Admin Assistant 41	28,312	28,479	29,709	32,248	33,262	34,829
Benefits - Dispatcher 42	28,743	28,708	28,902	27,467	30,609	32,522
Benefits - Dispatcher 43	28,671	28,838	29,236	31,217	31,850	32,754
Benefits - Dispatcher 44	29,427	28,894	29,021	31,329	31,719	32,522
Benefits - Dispatcher 46	29,235	28,765	28,616	30,698	30,977	32,406
Benefits - Dispatcher P/T 47	1,389	1,466	1,449	1,770	1,777	5,003
Benefits - Dispatch P/T 48	1,390	1,445	1,373	1,076	1,530	4,771
Benefits - Overtime Dispatchers	2,003	2,046	2,294	1,239	1,206	2,500
Office & Operating Supplies	7,294	7,375	3,633	7,284	5,386	7,500
Dispatch Equip. Service Contract	33,372	39,207	44,786	47,284	110,185	42,000
Telephone	8,266					
Century Link - Dispatch		7,272	6,262	6,604	6,721	7,000
Access Fee						
Machinery & Equipment						
Total Dispatch	622,472	647,403	670,316	720,425	815,684	808,768

EUDL GRANT

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

TOTAL POLICE OPERATING EXPENDITURES

2,899,838	3,122,637	3,241,450	3,575,955	3,898,514	4,047,374
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CAPITAL EXPENDITURES

Spillman Software OPD System					115,000
Patrol Vehicles (1)		122,000		309,617	90,000
Dispatch Center Radio Update					
Taser w/ replacement contract					
NISE - Dispatch 911 Telephone Recorder - Server					
WASPC - Body-worn camera grant	639				4,020
Vehicle for Code Enforcement					
UTM Practice handguns/rifles			4,342		

**CITY OF OTHELLO
2025 Expenditure Budget
General Fund 001**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
Portable Radios						
Booking Room Update		18,868				
Fingerprint System Printer						
Building Retrofit to LED Lights		14,222				
Hand Guns						
Total Capital Expenditures	639	155,089	4,342	309,617	167,462	205,000
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	10,639	165,089	14,342	319,617	177,462	215,000
GRAND TOTAL - LAW ENFORCEMENT	2,910,477	3,287,727	3,255,791	3,895,572	4,075,976	4,262,374

FIRE DEPARTMENT ADMINISTRATION						
Payments to LEOFF I Retirees	1,735	1,782	2,041	1,979	2,096	2,200
Benefits-LEOFF Retirees Medical	17,246	21,025	18,397	24,906	19,364	26,000
Benefits-LEOFF L. T. Care Ins.						
Total Administration	18,981	22,807	20,438	26,885	21,461	28,200
Office & Operating Supplies			223			
Fire services						100,000
Building Repair & Maintenance	181	4,442		426	199	500
Grounds Maintenance						400
Adams County Fire District #5	328,273	384,604	412,333	444,495	759,922	828,315
Hydrant Usage						
Irrigation Water Services	748	678	724	750	1,289	1,150
Total Operations	329,202	389,724	413,279	445,670	761,410	930,365

CAPITAL EXPENDITURES						
Fire Truck purchase		440,974		192,179		-
Fire Equipment						90,000
City Fire Apparatus shop floor recoat & stripe	32,329					
Total	32,329	440,974	-	192,179	-	90,000

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

GRAND TOTAL - FIRE SERVICES	480,512	975,505	433,717	664,734	782,870	1,048,565
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PARKS & RECREATION RECREATIONAL SERVICES & PROGRAMS						
Professional Services - PW						
Salary - Park & Rec Coordinator	56,065	48,415	52,350	69,284	73,094	74,527
Salary - Park & Rec Assistant	39,308	41,802	24,771	30,639	47,156	50,208
Salary - 50 Public Works Director	19,592	19,980	23,700	26,664	34,278	28,664
Salary - 51 Records Clerk	9,741	10,308	10,569	4,579	9,807	13,925
Salary - Second PW Clerk			10,055	12,613	12,760	13,925
Salary - 59 Maintenance	13,560	49,372	50,989	58,350	63,539	65,450
Salary - 60 Maintenance	53,991	59,788	60,834	60,353	22,474	66,145
Salary - 66 Seasonal (Zachary Salazar)			10,707			
Salary - 67 Seasonal (Kael Fuhrman)			5,529			
Overtime	469	6,194	14,245	12,910	18,244	18,000
Benefits - Park & Rec Coordinator	30,291	25,714	25,866	32,376	33,033	33,224
Benefits - Park & Rec Assistant	25,461	23,963	13,037	19,439	27,124	29,009
Benefits - 50 Public Works Director	7,605	7,514	7,592	8,638	8,866	8,953
Benefits - 51 Records Clerk	5,425	5,454	5,404	3,291	5,153	6,268
Benefits - Second PW Clerk	733	874	5,363	5,981	5,998	6,268
Benefits - 59 Maintenance	9,173	28,283	28,702	30,566	31,697	32,850
Benefits - 60 Maintenance	29,086	30,086	29,636	29,936	13,457	32,975
Benefits - 66 Seasonal (Zachary Salazar)			6,602			
Benefits - 67 Seasonal (Kael Fuhrman)			4,031			
Benefits - Miscellaneous	5,610	3,829		71	2,325	2,000
Overtime Benefits	106	1,264	2,812	2,488	3,401	2,500
Office & Operating Supplies	2,409	2,507	2,870	2,393	3,645	3,625

**CITY OF OTHELLO
2025 Expenditure Budget
General Fund 001**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
Safety Supplies	1,194	897	1,364	1,922	206	2,500
Uniforms	1,538	1,700	1,924	2,991	6,883	2,500
Hosting softball /State tournament					20,469	20,000
Fuel	941	7,933	11,050	9,306	11,055	13,000
Small Equipment - Office	279	731	296	1,847	1,937	1,500
Small Tools & Equip. - Shop	72	2,084	1,929	2,726	1,788	2,000
Misc. Prof. Services			272	7,852	6,257	8,000
Prof Services - Labor				0	54	0
Prof Services - Engineering (Park)						
Telephone	1,582	1,165	1,850	1,737	3,191	2,900
Postage	83	15	75	656	186	200
Travel/Lodging/Meals/Mileage	2,268	883	2,287	1,071	2,523	2,500
Advertising	49	1,556	1,626	1,700	1,922	3,000
Ball Field Lighting (electricity)	2,886	9,882	9,740	24,804	14,718	15,000
Utilities - Shop Electricity	4,352	3,822	4,194	5,248	5,003	5,600
Utilities - Shop Natural Gas	2,287	2,128	2,939	3,632	3,066	3,900
Water/Sewer Use	1,623	1,768	1,366	1,222	1,518	1,500
Concessions Water/Sewer Usage	3,813	3,948	2,910	4,765	3,035	3,900
Office Equip. Rep. & Maint.		121	120	424	135	400
Shop Bldg Rep. & Maint.	1,091	4,595	12,673	9,551	23,786	16,000
Vehicle/Equip Rep. & Maint.	5,752	12,738	12,991	13,691	19,967	14,000
Radio System Rep. & Maint.			101	0	0	
Fees/Dues/Registration	160	139	1,088	706	5	1,175
Recreation Programs	3,129	6,826	13,414	339	3,643	5,400
City trips & Tours Travel expense		601	898			
Training	195	863	350		1,299	1,000
Miscellaneous Expenses	25,914	654	378	2,248	2,850	2,500
Prof. Svcs. - Boarddocs						
SEEK Grant from AWC (Salaries)			96,686	0		
SEEK Grant from AWC (Benefits)			8,268	0		
SEEK Grant from AWC (Gen Exp)			270,121	3,691		
Flag Football (Jr NBA in '24)	6,318	15,793	31,065	43,744	10,225	5,200
Soccer (Adult co-ed Softball 'in 24)	1,224	3,797	6,281	7,127	13,231	10,000
Jr NBA						9,200
Adult co-ed Softball						5,000
Little league	335		7,310	15,703	26,215	30,000
Hosted Baseball events		3,287	17,371	11,387	12,955	13,000
Total Recreation Services & Programs	375,708	453,272	918,601	590,660	614,175	689,391

RECREATIONAL POOL PROGRAM

Salaries - Lifeguards		68,364	85,388	108,149	0	54,000
Salary - Pool Manager		5,111	11,839	10,542	1,465	
Salary - Asst. Pool Manager	146	7,551	8,434	7,705	2,542	
Salary - Concessions/Admissions		17,153	21,273	11,167	28,301	
Salary - Event Instructors						
Overtime						
Benefits (fica, medicare, L&I, Unemp)		9,003	10,400	14,667	54	
Benefits - Pool Manager		764	1,791	1,139	169	
Benefits - Asst. Pool Mgr.		991	1,432	873	298	
Benefits - Concessions/Admissions		2,301	2,587	1,360	3,448	
Benefits - Overtime						
Office & Operating supplies	1,780	2,296	3,119	1,067	126	
Supplies - Safety	94	1,336	0	1,063	133	
Pool Supplies - Chemicals		22,755	25,920	47,108	8,567	
Staff Uniforms	111	2,343	1,797	4,472	2,236	
Concession Supplies		4,869	7,676	0	7,797	
Minor Equipment - pool programs		132		117	0	
Telephone - Pool	759	1,193	1,465	1,166	615	
Advertising	136	265	45	52	1,432	
Miscellaneous	11	1,831	1,875	664	441	
Training - Pool Staff	1,267	708	2,108	5,095	475	
Total Pool Program	4,305	148,965	187,149	216,406	58,100	54,000

PARKS DEPARTMENT-CONCESSIONS

Salary - Park Concession		6,907	6,825	0		0
Benefits - Park Concession		843	823	0		0
Office & Operating - Park Prog	1,602	1,298	1,553	65		0
Supplies - Safety	107			273		0
Staff Uniforms		909				

**CITY OF OTHELLO
2025 Expenditure Budget
General Fund 001**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
Concessions supplies		3,731	3,089	8,450		0
Minor Equipment - Park Prog						
Miscellaneous		2,620		2,340		0
Park staff training						
Total Park Concessions	1,709	16,308	12,290	11,129	0	0

PARKS DEPARTMENT-POOL FACILITIES

Pool Maintenance Supplies	202	1,101	2,557	4,878	2,504	0
Small Tools & Equipment	114	413	149	1,539	218	0
Electricity	2,645	10,824	9,404	14,550	3,952	0
Cascade Gas	329	4,922	8,349	10,898	252	0
Water & Sewer-PAY to W/S		30,144	14,802	19,016	1,455	-
Pool EQ and Structure R&M	536	12,883	23,123	10,396	58	0
Pool Operating Permits & Fees	386	170	386	1,080	150	0
Annual Payment to Adams County	10,368	10,000	10,000	0	0	0
Total Pool Facilities	14,579	70,457	68,770	62,357	8,588	0

PARKS - FACILITIES

Operating Supplies	980	442	1,158	1,161	401	900
Safety Supplies	82	819	4,845	600	1,043	1,200
Grounds Maintenance Supplies	79	414	19,191	6,674	422	400
Parks Small Tools & Equipment	693	723	944	2,611	444	1,500
Parks Travel		65	0	0	0	100
Park Restroom Rentals	4,120	1,635	6,935	16,789	3,150	4,200
Electricity - Parks & Facilities	22,211	22,049	21,783	24,149	31,469	23,000
Irrigation Expenses	16,986	16,990	30,076	43,626	37,928	30,000
Parks Water Usage	14,149	20,796	21,260	21,552	22,192	25,000
Grounds Maintenance	7,932	8,249	13,009	14,755	19,279	16,000
Walk path / Sidewalk Improvements			217	430	0	0
Park Equipment - Repairs & Maint	6,959	5,033	8,582	9,916	10,927	15,000
Park Structure Repair & Mtn.	16,387	11,263	15,267	18,319	17,045	20,000
Vandalism - Repair & Maint.	2,465	6,206	8,026	1,448	2,279	3,000
Vehicle Repair & Maintenance	348	609	1,074	9,339	10,800	12,000
Sprinkler System Maintenance	9,159	7,265	10,306	5,247	19,308	11,000
Tree Maintenance						50,000
Swimming pool consultant						150,000
Miscellaneous		277	445	747	79	100
Parks Training\Education	250	528		80	1,995	1,000
Total Park Facilities	102,800	103,364	163,118	177,441	178,760	364,400

TOTAL PARK & REC OPER EXPENDITURES	499,102	792,367	1,349,928	1,057,993	859,624	1,107,791
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PARK & REC CAPITAL EXPENDITURES

Gas tank at PW					20,000	
Pool - Repair			1,524		31,212	
Soccer Bownet goals (16)			3,875			
Lit reader board (by new PW bldg)			25,450			
Lions Park (concessions, mounds, announcer booth, etc)				164,916		
Building upgrades for Park & Rec			66,429	128		
Upgrade to pool buildings & lifeguard chairs			3,000		7,506	
Pickleball courts (4 @ Lions)			1,894		34,871	
Volleyball grass courts (4-6 @ Lions)			1,065		115	
Parking & fencing @ Taggares park						
Groundsmaster Toro 4010-D Cab T4 Compliant Diesel	108,858					
Scoreboard						25,000
Kiosks (6)						22,800
Backwash tanks sand replacement - pool						
Tennis Court						
Lane Ropes						
Trim Mower		5,005				
Life Jackets						
Total Capital Expenditures	108,858	5,005	103,236	165,045	93,704	47,800

PARK & REC INTERFUND TRANSFERS

Trs-Out Fund 103 Skateboard Park						
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**CITY OF OTHELLO
2025 Expenditure Budget
General Fund 001**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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	607,959	797,372	1,453,164	1,223,037	953,328	1,155,591
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PLANNING & BUILDING DEPARTMENT

PLANNING DEPARTMENT

Salary - City Planner (100%)	94,684	97,828	110,210	115,169	124,440	126,880
Salary - Secretary (50%)	25,316	15,659	21,587	26,877	31,101	32,655
Salary - Engineer						
Salary - Engineer Tech						
Benefits - City Planner (100%)	36,774	36,059	37,453	38,940	40,182	41,962
Benefits - Secretary (50%)	14,656	11,754	12,186	14,212	14,962	15,815
Benefits - Engineer	8					
Benefits - Engineer Tech	7					
Office & Operating Supplies	45	18	375	0		500
Small Equipment			41	0		200
Prof. Serv. - Planning		1,000	2,000	0	2,000	3,000
Prof. Serv. - Planning/engineering (City)						
Prof. Serv. - Maps, Aerial Photos						
Prof. Serv. Engineering - Plat/Plan Review (Bill Back)						
Commerce - Residential Capacity Grant	20,120	4,880				
Commerce - Economic Development Project				58,333		
Commerce - HAPI grant			7,430	1,230		16,340
Comprehensive Plan update						30,000
Postage	1	7	412	209	68	200
Telephone	1,800	1,864	1,544	1,993	2,158	2,200
Travel/Lodging/Meals/Mileage	1,124	1,085	2,571	2,237	4,292	6,000
Advertising-Legals						
Planning Education\Conferences	350	995	695	1,342	558	1,500
Dues & Fees	465	1,024	768	868	870	950
Permit Tracks		16,230	16,230	16,230	16,230	17,500
Total Planning Department	195,351	188,404	213,502	277,640	236,862	295,702

BUILDING DEPARTMENT

Salary - Building Official (0%)	25,316	15,660	21,587	26,877	31,101	32,655
Salary - Secretary (50%)	68,287	69,279	70,895	73,559	77,937	79,618
Salary - Buiding Inspector						
Benefits - Building Official (0%)	14,642	11,741	12,166	14,191	14,941	15,815
Benefits - Secretary (50%)	31,109	30,591	30,548	31,752	32,421	34,104
Benefits - Building Inspetor						
Office & Operating supplies		821	236	0	0	500
Publications & Code Books	84		595	505	350	500
Fuel		95	1,164	1,106	445	1,300
Small Equip. Purchases		37				
Prof. Svcs - Engineering						
Prof. Svcs - Permit Center						
SAFEBUILT - School Charges						
SAFEBUILT - Other City Charges						
Postage	464	188	238	358	379	400
Dues & Fees	255	215	470	340	464	500
Building Education\Conferences	800	1,128	1,200	1,255	1,710	2,000
Truck for Building Inspector		35,423				
Total Building Department	140,957	165,178	139,100	149,944	159,747	167,392

GRAND TOTAL - PLAN & BLDG DEPARTMENT	336,307	353,582	352,602	427,584	396,608	463,094
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LIBRARY

OPERATING EXPENSES

MCL Payment (Revs from ACLD)	18,599	318	838	3,371	486	2,000
Bldg. Repair & Maintenance						
Library Roof						
Operating Total	18,599	318	838	3,371	486	2,000

LIBRARY EXPENDITURES TOTAL	18,599	318	838	3,371	486	2,000
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Payroll Clearing	(500)	(2,031)	3,477			
Payroll Liabilities				396	(2,407)	

TOTAL GENERAL FUND OPER EXPENDITURES	4,938,958	5,540,065	6,323,959	6,697,140	7,268,680	9,312,613
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TOTAL GEN FUND NON-OPER EXPENDITURES	535,247	775,025	161,387	867,701	575,304	398,694
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GRAND TOTAL GENERAL FUND	5,474,205	6,315,090	6,485,346	7,564,842	7,843,984	9,711,307
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**CITY OF OTHELLO
2025 Revenue Budget
STREET FUND 101**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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STREET FUND REVENUES

BEGINNING FUND BALANCE	592,071	854,194	1,004,285	1,075,836	1,084,509	639,072
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TAXES

Local Retail Sales Tax (50% split with Gen)	995,280	1,027,716	999,104	1,024,171	1,060,287	1,060,000
Property Tax						
Total Taxes	995,280	1,027,716	999,104	1,024,171	1,060,287	1,060,000

LICENSES & PERMITS

Right-of-Way Usage Permits	2,695	3,564	2,200	3,220	1,590	2,500
Curb Cutting Permits						
Total Licenses & Permits	2,695	3,564	2,200	3,220	1,590	2,500

INTERGOVERNMENTAL

WSDOT Walk/bike Path Loop						
HAWK Main Street Safety Project	62,416	527,084	152,724	4,488		
Disaster Grants - Public Assistance						
Safe Routes To School programs (WaDOT) Ash	5,308		686,628	59,735		
Safe routes to School (WaDOT) Scootney & 14th			10,684	282,691	36,102	
WSDOT - SR-26 Community Trail - SWCC						910,000
QUADCO - Local Road Safety Plan Update					26,034	25,000
Transportation Improvement Board (14th)						
TIB 1st (26-Spruce)						
TIB 1st (proj combined above)						
TIB LED St light conversion						
Multimodal Transportation	11,376	11,410	11,492	11,582	11,544	11,436
M.V. Fuel Tax - City Streets	143,766	151,949	153,754	155,030	149,290	153,715
M.V. Appropriations (ESSB 5987)	9,954	9,984	10,055	10,135	10,101	11,436
Road Tax - Lieu of Property Tax			103,593			
Adams Co Trans Project	94,745	94,135		0	193,724	50,000
Safe Routes to school programs (OSD) (Ash)						
Reimbursement					4,000	
Total Intergovernmental	327,565	794,562	1,128,930	523,662	430,796	1,161,588

Charges for Services

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

MISCELLANEOUS:

Investment Interest	3,339	871	7,585	40,182	44,189	40,000
Street Rep/Water & Sewer	34					
Insurance Claims				12,033	20,400	
Other Misc. Street Rev		26		533	274	500
Sale of Equip/Salvage				59,719		
Prior Year(s) Corrections						
Total Miscellaneous	3,373	897	7,585	112,468	64,863	40,500

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

TRANSFERS BETWEEN FUNDS:

**CITY OF OTHELLO
2025 Revenue Budget
STREET FUND 101**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
Trs-In Fund 135/Beautification lighting proj						
TRS - Street Reserves (1 Truck)						
TRS - Fund 140 Util Tax - Service Trk.						
TRS - Fund 140 Util Tax - St projects						
TRS - Fund 140 Util Tax						
TRS - Fund 140 Util Tax - Seasonal work						
TRS - REET Fund 135 (Street Overlays)						
TRS - Street Reserve Fund 110 (street projects)						48,663
TRS - Fund 406 1st ave Alley approaches						
Code Enfrcmnt Allocation						
Public Works Allocation (Park & Rec)						
Public Works Allocation (Water)						
Public Works Allocation (Sewer)						
TRS - from Fund 310						
Total Transfers	-	-	-	-	-	48,663
TOTAL STREET REVENUES	1,331,396	1,827,755	2,137,819	1,663,520	1,557,536	2,313,251
TOTAL AVAILABLE REVENUES	1,923,467	2,681,949	3,142,104	2,739,356	2,642,045	2,952,323

**CITY OF OTHELLO
2025 Expenditure Budget
STREET FUND 101**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
<i>STREET FUND EXPENDITURES</i>						
ROAD & STREET						
Supplies - Patching		2,445		2,550	4,323	5,500
Asphalt / Crack / Chip Sealing	30,776	-	71,282	21,600	34,424	25,000
Street Repairs	2,279	14	3,465	5,581	4,382	5,000
STORM DRAINS						
Storm Drains Repair & Maintenance		1,326	832	228	1,374	8,000
SIDEWALKS						
Sidewalk Repair & Maint	13	4,003	2,067	3,380	8,605	10,000
Curb and Gutter Repair & Maint		8,602	-	9,899	415	10,000
STREET LIGHTS ELECTRICITY						
	96,937	95,208	61,036	104,647	114,851	108,000
TRAFFIC CONTROL						
Paint & Stripping Supplies		2,668	4,395	41	20,633	30,000
Traffic Signal Repair Supplies	3,885	1,294	965	1,834	8,543	3,500
Traffic Control Signs	3,914	11,874	5,422	9,250	3,690	9,000
Traffic Lights Repair & Maintenance	2,604	1,257	5,393	1,832	10,543	20,000
SNOW & ICE CONTROL						
Sand, Salt, Chemicals	466	10,550	2,380	10,522	10,982	11,000
STREET CLEANING						
Sweeper Maintenance			852	4,227	416	11,000
ROADSIDE						
Weed & Debris Removal	19,854	13,145	22,595	6,619	11,130	35,000
Street Operations Total	160,728	152,387	180,685	182,210	234,311	291,000
STREET ADMINISTRATION						
Office & Operating Supplies	2,281	2,342	1,896	2,344	2,997	3,500
Grant Writer - Professional services (1/4)	16,258	18,694	13,883	13,835	15,218	15,000
Admin & Overhead - Professional Services						
State Audit						
Postage	48	197	52	64	17	300
Travel/Lodging/Meals/Mileage	468	107	63	-	1,898	1,000
Advertising - Legal Publications	532	1,690	439	1,850	1,114	1,000
Streets Training & Education			-	485	1,000	1,000
Street Administration Total	19,587	23,031	16,333	18,579	22,244	21,800
TOTAL STREET OPER. EXPENDITURES	160,728	152,387	180,685	182,210	234,311	291,000
TOTAL STREET NON-OPER. EXPENDITURES	19,587	23,031	16,333	18,579	22,244	21,800
TOTAL STREET EXPENDITURES	180,316	175,418	197,018	200,789	256,555	312,800
Salary - 50 Public Works Director	19,592	19,980	23,700	26,664	34,278	28,664
Salary - 51 Records Clerk	9,741	10,308	10,569	4,579	9,807	13,925
Salary - 52 Maintenance	15,982	49,390	50,935	57,579	69,030	81,297
Salary - Second PW Clerk			10,055	12,613	12,760	13,925
Salary - 54 Maintenance	55,947	49,671	51,162	50,101	50,451	60,667
Salary - 55 Maintenance						
Salary - 56 Maintenance						
Salary - 57 Maintenance						
Salary - 58 Maintenance						
Salary - 59 Maintenance						
Salary - 60 Maintenance						
Salary - 62 Seasonal	25,768	13,896	32,565	11,817	11,201	29,064
Salary - 63 Seasonal	26,594	21,711	38,633	6,823	7,074	29,064
Salary - 64 Seasonal	36,815	34,474	37,067	-	16,353	29,064
Salary - 65 Seasonal	13,339	12,160	17,155	13,932		-
Salary - 61 Maintenance						
Salary - Grant Administrator		19,315	17,319	19,986	20,536	21,498
Salary - IT Specialist			4,285	6,150	4,101	7,189
Salary - Engineer						

**CITY OF OTHELLO
2025 Expenditure Budget
STREET FUND 101**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
Salary - Engineer Tech						
Overtime	2,187	6,583	9,302	11,936	11,288	13,500
Benefits - Miscellaneous	2,647	462	1,869	9,084	8,076	10,000
Benefits - 50 Public Works Director	7,813	7,741	7,627	8,844	8,867	8,953
Benefits - 51 Records Clerk	5,460	5,454	5,404	3,290	5,153	6,268
Benefits - 52 Maintenance	9,767	28,341	28,294	28,741	32,528	35,706
Benefits - Second PW Clerk			5,398	5,981	5,998	6,268
Benefits - 54 Maintenance	30,022	28,149	28,230	24,219	27,327	31,988
Benefits - 55 Maintenance			296			
Benefits - 56 Maintenance			173			
Benefits - 57 Maintenance						
Benefits - 58 Maintenance						
Benefits - 59 Maintenance			173			
Benefits - 60 Maintenance		199	173			
Benefits - 62 Seasonal	17,272	8,865	21,158	1,424	1,588	1,800
Benefits - 63 Seasonal	17,468	13,362	23,786	851	856	1,800
Benefits - 64 Seasonal	25,431	23,681	23,545	-	2,264	1,800
Benefits - 65 Seasonal	8,726	6,867	10,880	1,672		-
Benefits - 61 Maintenance			518			
Benefits - Grant Administrator		8,011	7,133	8,185	8,250	8,749
Benefits - IT Specialist			2,241	2,900	1,554	3,056
Benefits - Engineer	8					
Benefits - Engineer Tech	7					
Overtime Benefits	695	170	1,829	2,268	2,059	2,500
Office Supplies	797	1,333	1,314	1,400	624	1,300
Shop Operating Supplies	13,365	12,287	9,127	8,175	4,779	4,000
Equipment Maintenance Supplies	10					
Safety Supplies	907	571	2,547	1,796	733	1,000
Uniforms	1,433	1,706	2,046	3,582	7,661	1,700
Fuel	4,009	7,868	11,083	9,451	12,424	10,500
Small Equipment - Office	175	680	3,542	7,458	2,409	2,500
Small Tools & Equip. - Shop	689	5,404	4,244	58,415	4,475	3,500
Prof. Services	2,695	440	20	19,501	6,110	7,500
Prof. Services - Labor					202	-
Prof. Services - Engring	11,623	3,528		-	-	10,000
QUADCO - Local Road Safety Plan Update					35,765	25,000
WCIA - Auto					2,429	2,718
WCIA - Liability				12,700	17,726	20,787
WCIA - Property				1,969	2,782	2,842
Telephone	2,631	2,390	2,277	2,753	4,407	3,000
Travel/Lodging/Meals/Mileage	14	149	88	284	60	600
PW Advertising	180			372	993	900
Utilities - Shop Electricity	4,352	3,822	4,194	5,248	6,318	5,600
Utilities - Shop Natural Gas	2,287	2,128	2,939	3,632	3,066	3,400
Water/Sewer Use	1,623	1,768	1,366	1,222	1,518	1,500
Office Equip. Rep. & Maint.		655	120	805	-	500
Shop Bldg Rep. & Maint.	2,462	6,537	11,759	11,646	13,568	12,500
Vehicle/equip Rep. & Maint.	8,746	15,090	9,007	16,179	19,707	16,000
Radio System Rep. & Maint.		-	101			
Fees/Dues/Registrations	688	325	750	385	750	500
Miscellaneous Expenses		314	281	686	587	600
Contracted Labor - Coyote Ridge						
Prof. Svcs. - Boarddocs	584	584	584	584	584	2,000
Central Services - Salary	75,227	64,521	61,841	66,359	71,693	
Central Services - Benefits	26,177	20,878	18,838	19,860	20,483	
Central Services -Office & Operating Supplies	1,330	3,314	3,094	4,600	3,281	
Central Services - Professional Services	32,150	39,343	37,961	39,667	46,265	
PUBLIC WORKS EXPENDITURES						
Total PW Operations	525,432	564,425	660,595	618,369	642,797	587,192
Engineering						
Salary - Engineer	50,344	52,020	53,876	56,301	53,568	62,400
Salary - Engineer Tech	33,017	37,682	32,115	32,878	35,747	37,440
Salary - Engineer Tech 2nd					4,102	31,200
Benefits - Engineer	17,255	16,870	16,735	17,377	15,331	18,923
Benefits - Engineer Tech	13,694	14,146	12,266	13,233	13,669	14,609

**CITY OF OTHELLO
2025 Expenditure Budget
STREET FUND 101**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
Benefits - Engineer Tech 2nd					1,964	10,400
Office & Operating supplies	3,027	13,617	2,022	916	5,691	2,500
Fuel	786	182	391	444	1,411	400
Small Equipment	-	1,151	939	77	15,694	350
Travel/Lodging/Meals/Mileage	139		128	221	1,310	1,400
Subscriptions						8,000
Education\Conferences	190	567	512	1,295	1,353	1,200
Dues & Fees	-		-	-	50	2,200
Total Engineering	118,452	136,235	118,983	122,741	149,888	191,022
TOTAL OPERATIONS	643,884	700,660	779,578	741,111	792,685	778,214
Property Purchase	3,212					
New Network Switch						
Compute support contract				0	0	3,600
Domain Controller	580					
City Hall Routing Network-RE-IP			5,762			
Network support contract (see above)						
New phone system	22				0	1,449
Server Room		6,972	298			
Exchange Migration into the cloud						
PC 365 Lic						
Daihatsu truck	1,141				29,312	
Tilt deck trailer		2,886	2,878	-	14,054	
Loader			58,434		73,333	
Service Truck			27,232	31,381	50,311	50,000
Beautification Committee						
Chip Seal/Seal Coat				110,911	154,418	185,000
Pavement Surface Condition Rating						
Camera System (/5)						
UPS network infrastructure						
GPS equipment	23,591					
ADA review						
Property Development						
14th Ave proj Sewer loan rpmt						
Crack seal			146,177		157,827	150,000
Stop solution at 14 & Scootney					-	
Traffic signal repair supplies					-	6,500
Engineering to PW				16,185	19,232	
VM Server Replacement				23,000	-	
Gas tanks at PW					20,000	
Steel Lean-2 on West of PW Bldg					-	91,667
65' Aerial boom manlift			3,267	64,909		
Backhoe Hammer			1,898	203		
Backhoe Bucket			1,065			
Traffic calming measures				47,614		
SR 24 Industrial Area						
Safe Routes to school (Scooteny & 14th)			10,900	264,540	11,405	
HAWK Main Street Safety Project	62,461	629,825		-		
WSDOT - SR-26 Community Trail - SWCC						910,000
Safe Routes to school programs (Ash st)		9,046	675,285	-		
CAPITAL EXPENDITURES						
Capital Expenditures Total	87,795	648,729	933,196	558,744	529,893	1,398,216
TRANSFERS						
Fund 310 / Complete streets proj					100,000	
Virtual Servers (Trs to savings 1 of 2)						
PW Vehicle Equip. Reserve (110)						
Gen'l Fund Cost Allocation				-		154,662
PWTF - Broadway Reconstruction	30,233	30,087	29,941	29,795	29,649	29,503
Gen'l Fund - Computer Services						
PWTF - SR 24 Industrial Area						
Main Street Reconstruction Bonds	123,834	122,772	126,535	124,410	122,175	124,699
Transfer Total	154,067	152,859	156,476	154,205	251,823	308,863
TOTAL PUBLIC WORKS EXPENDITURES	885,746	1,502,247	1,869,250	1,454,059	1,574,402	2,485,293
GRAND TOTAL STREETS	1,066,062	1,677,665	2,066,268	1,654,848	1,830,957	2,798,093

CITY OF OTHELLO
2025 Expenditure Budget
STREET FUND 101

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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CITY OF OTHELLO
2025 Revenue & Expenditures
FUND 195 - Transportation Improvement Fund

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2004 Actual	2025 Budget Proposal
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REVENUES

Beginning Fund Balance	20,354	319,469	81,268	418,202	193,412	129,412
Transportation Benefit District Tax	467,930	483,592	470,094	481,877	498,401	490,000
TIB (Lee Rd Reconstruction Project)	58,882					
Stop sign study (Quadco)	14,408	8,658				
Investment Interest			1,829	7,584	6,167	6,500
Misc Rev			38,466			
Received from closed TBD 695						
TOTAL REVENUES	561,573	811,720	591,657	907,664	697,980	625,912

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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EXPENDITURES

Professional services - Audit						
Professional services - Insurance						
Capital project engineering						
TIB - Lee Rd Engineering						
Chip seal / Seal coat				564,252	400,000	415,000
Capital project construction	74,907	578,550	23,455			
TIB - Lee Rd Construction						
Olympia (Sandhill)						
Columbia (Sagestone 8)						
Stop sign study (Quadco)	17,198	1,901				
Main St Bond (pmt assistance)	150,000	150,000	150,000	150,000	150,000	150,000
TIB N Broadway reconstruction proj						
Safe Routes to school (Scootney & 14th)						
TOTAL EXPENDITURES	242,104	730,451	173,455	714,252	550,000	565,000
ENDING FUND BALANCE	319,469	81,268	418,202	193,412	147,980	60,912

**CITY OF OTHELLO
2025 Revenue
ARPA 119 (AMERICAN RESCUE PLAN ACT)**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
REVENUE						
Beginning Fund Balance		-	1,129,611	1,912,953	376,194	114,883
ARPA Funds		1,171,611	1,171,610			
RCO Grant - Mower 5910 (\$160K/Grant \$75K+Match \$85K)					100,000	
Investment Interest			15,550	59,299	11,588	5,000
Assessment Interest						
Assessment Principal						
Prior Year(s) Corrections						
Revenues	-	1,171,611	1,187,160	59,299	111,588	5,000
Total Revenue & Beginning Fund Balance	-	1,171,611	2,316,771	1,972,252	487,782	119,883

**CITY OF OTHELLO
2025 Expenditures
ARPA 119 (AMERICAN RESCUE PLAN ACT)**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
EXPENDITURES						
Othello Holiday Committee		12,000				
CH HVAC	12,185			119,184	33,752	
Gang Intervention/Mentoring	7,500		15,000	12,500	30,000	30,000
Saddle Mountain Amateur Radio Club		30,000		1,000		
Axon				65,336		
ALPR x8 per year with storage				24,670		
Police Body Cameras/Fleet						
City Hall Remodel			61,691	182,316		
FD Equipment (Breathing Aps)				187,242	1,267	
Road Grader			100,000			
Council Streaming			16,352	116,929		
Othello Food Bank (\$30K '22 / \$30K '23)			30,000	30,000		
Playground (was \$600,000)				269		
Taggares Park restroom				100,000		
Lions Park proj / Extra for area prep				-		
Asphalt at Lions Pk				-		
Mower 5910 (\$160K/Grant \$75K+Match \$85K)				171,470		
Media Equipment						
Sports Equipment						
Lions park sound system				8,843		
Musco sports lighting for Lions Park				4,328		
Volleyball grass courts (4-6 @ Lions)						
ABI (brush ball fields)	51,486				54,989	
Security Cameras (all facilities)			166,138	294,971		
Surveillance Cameras at Lions Park (PD)			14,638			
Trs to 001 for PD Vehicle					93,218	
Trs Out (103) - Park Conectivity trail match				100,000		
Trs Out (104) - Lions Basketball Court project match				177,000		
Trs Out (104) - Kiwanis Spray Park, Lighting & Walking Trails					158,120	
Trs to Gen fund for Fire services						89,000
Total Expenditures	71,171	42,000	403,819	1,596,058	371,345	119,000

**CITY OF OTHELLO
2025 Revenue
TOURISM FUND 114**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
<i>REVENUE</i>						
Beginning Fund Balance	39,769	46,966	63,454	63,424	70,489	53,589
Hotel/Motel Tax	45,821	66,146	69,283	72,423	80,789	75,000
Interest Revenues	357	142	344	1,017	1,385	1,300
Prior Year(s) Corrections						
Total Revenue	46,178	66,288	69,627	73,440	82,174	76,300
Total Revenue & Beginning Fund Balance	85,947	113,255	133,081	136,863	152,664	129,889

**CITY OF OTHELLO
2025 Expenditures
TOURISM FUND 114**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
<i>EXPENDITURES</i>						
Othello Community Museum	-	900		-	981	1,800
Othello Holiday Committee	700	3,000	4,100	4,686	10,000	11,500
Chamber of Commerce	11,600	11,800	12,900	13,486	16,500	16,500
Old Hotel	5,100	5,300	6,400	-	6,500	8,000
Rodeo	2,139	7,900	9,000	9,586	15,500	17,000
All City Car Classic	1,940	2,300	3,400	2,836	3,500	3,500
Othello Fair Association	5,100	5,300	6,400	6,986	11,500	12,500
Sandhill Crane Festival	8,000	8,200	9,300	9,886	11,000	12,000
Caboose Project						
Coulee Corridor Project	900	1,100	1,957	1,536	694	1,500
Othello Mexican Soccer						
Latino State Championship	2,203	2,500	3,600	4,186		
Othello Barracudas Swim Team						
Distinguished Young Women						
Othello Rod & Gun Club	1,300	1,500	2,600	3,186	3,000	3,600
Christmas firework display			10,000	10,000	10,000	12,000
Total Expenditures	38,982	49,800	69,657	66,374	89,175	99,900
Ending Fund Balance	46,965	63,455	63,424	70,489	63,489	29,989

**CITY OF OTHELLO
2025 Revenue
REAL ESTATE EXCISE TAX FUND 335**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
<i>REVENUE</i>						
Beginning Fund Balance	45,205	101,821	230,334	324,956	207,680	57,309
1/4% Local R.E Excise Tax	81,404	138,835	111,522	116,420	109,861	120,000
Investment Interest	211	91	195	1,467	5,472	2,000
Other (Park Plane)						
Revenues	81,615	138,926	111,718	117,887	115,333	122,000
Total Revenue & Beginning Fund Balance	126,820	240,747	342,052	442,843	323,013	179,309

**CITY OF OTHELLO
2025 Expenditures
REAL ESTATE EXCISE TAX FUND 335**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
<i>EXPENDITURES</i>						
Repair & Maintenance (Park Plane)						
CH Remodel		10,412	17,096	1,459		
Library Electrical upgrade						
Camera system	-	-				
Parking and Fencing at Taggares park				205,506		80,000
Picnic Shelters (Replae 2 @ Lions + 1 Taggares)				-	360	60,000
Picnic tables (10)				8,339		7,000
Upgrades @ Parks @ Rec Bldg				19,858	31,635	
Shelters (Lions/one large)						30,000
Rebuild of power for shelter (Lions)					70,855	
Central restrooms remodel (Lions)					69,962	
Conduit & J boxes for Lions park trail lights						
St lighting Beautification Project	25,000					
Strt - Beautification lighting proj						
TRS - Waterline Improvement Project						
TRS to 103 Pk & rec for Park Bathroom						
Gen'l Fund - Park Equip & Renovation						
TRS - To Gen for Animal Control Bldg					90,000	
TRS - Street (Scootney/Overlay)						
TRS - 106 Fire Truck Purchase						
Total Expenditures	25,000	10,412	17,096	235,163	262,813	177,000
Ending Fund Balance	101,820	230,335	324,956	207,680	60,200	2,309

**CITY OF OTHELLO
2025 Revenue
COMPLETE STREETS PROJECT FUND 310**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
Beginning Fund Balance	-	-		402,090	230,887	340,887
Complete Streets Project			400,000			
Adams County Main St. Reimb.						
Investment Interest			2,090	10,568	11,043	2,000
G.O. Bond Proceeds						
Trs-In Strt Rsv Fund 110						
Trs-In Utility Tax Fund 140						
Trs-In Street Fund 101/complete streets proj					100,000	
Trs-In Lions Pk Walk Path Fund						
Trs-In GF 001 Lions Pk Parking						
Trs-In Water Rsv Fund 107						
Trsn-In Solid Waste Rsv Fund 109						
Trs-In Solid Waste Fund 406						
Prior Year(s) Corrections						
Revenue	-	-	402,090	10,568	111,043	2,000
Interest Earnings						
Interest	-	-	-	-	-	-
Total Revenue	-	-	402,090	10,568	111,043	2,000
Total Revenue & Beginning Fund Balance	-	-	402,090	412,658	341,930	342,887

**CITY OF OTHELLO
2025 Expenditures
COMPLETE STREETS PROJECT FUND 310**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
Debt Issue Costs						
Engineering						
Engineering-Adams County						
Construction-Street/Drainage						
Construction-Olympia Avenue						
Construction-Alleys						
Construction-Water Mains						
Lions Park - Walk Path						
Traffic Control Devices						
Complete Streets Project				181,771	517	318,229
Lions Park - Parking Lot Exten.						
Construction-Beautification						
Change Order #4						
Retainage						
TRS out - to 101						
Total Expenditures	-	-	-	181,771	517	318,229
Ending Fund Balance	-	-	402,090	230,887	341,413	24,658

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**CITY OF OTHELLO
2025 Revenues & Expenditures
PWTF BROADWAY 2006 DEBT SERVICE FUND 220**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
REVENUES						
BEGINNING BALANCE	-	-	-	-	-	-
Interest Revenue						
TRS-Strt\1989 PWTF Loan						
TRS-Strt\2000 PWTF Loan	30,233	30,087	29,941	29,795	29,649	29,503
TOTAL REVENUES -PWTF BRDWY	30,233	30,087	29,941	29,795	29,649	29,503
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	1,022	876	730	584	438	292
TOTAL 2006 Broadway PWTF Loan	30,233	30,087	29,941	29,795	29,649	29,503
TOTAL EXPENDITURES - PWTF BRDWY	30,233	30,087	29,941	29,795	29,649	29,503
ENDING FUND BALANCE	-	-	-	0	-	-

**CITY OF OTHELLO
2025 Revenues & Expenditures
2010 Bond - Main Street Construction Project Fund 225**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
REVENUES						
BEGINNING BALANCE	-	-	-	-	-	-
Interest Revenue						
Refunding Long-term Debt Issued						
Trs-In/Utility Tax Fund 140						
Trs in from TBD	150,000	150,000	150,000	150,000	150,000	150,000
TRS-in Street Fund 101	123,834	122,772	126,535	124,410	122,175	124,699
TOTAL REVENUES - MAIN STREET	273,834	272,772	276,535	274,410	272,175	274,699
EXPENDITURES						
G.O. Bond Principal Pmt	195,000	200,000	210,000	215,000	220,000	230,000
G.O. Bond Interest Pmt	78,364	72,302	66,065	58,860	51,625	44,199
Administrative Fees	470	470	470	550	550	500
Advanced Refunding Escrow - Debt Service Principal						
TOTAL	273,834	272,772	276,535	274,410	272,175	274,699
TOTAL EXPENDITURES - MAIN STREET	273,834	272,772	276,535	274,410	272,175	274,699
ENDING FUND BALANCE	-	-	-	-	-	-

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**CITY OF OTHELLO
2024 Revenue Budget
WATER FUND 401**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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WATER DEPARTMENT REVENUES

Beginning Fund Balance	42,608	761,964	186,836	1,699,946	1,844,954	2,021,127
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GRANT REVENUE

Receive RD loan for Well 3	1,448,400					
CDBG Grant - Rehab Well #6						
CDBG - 3.5 MG Standpipe Reservoir	712,500	37,500				
Comm - Water Conservation System						499,550
DoH - Water Supply study						
DoH - Wtr System Consolidation Studies (8)						
DoH DWSRF Loan - 3.5 MG Standpipe Reservoir		1,951,932				
DOE - ASR Pilot Testing (2)	188,348	272,262	335,805	55,535	48,103	-
DOE - Truman Property Soil & Groundwater Samping		35,218				
TIB 1st (26-Spruce)						
CERB - Planning Grant						
Commerce Approp - Well #10 Drilling & Pump Station	434,897			535,103		
Commerce Leg approp for ASR Phase 2		102,467	296,733	16,056	680	-
Comm - Othello Regional Water Plan - Pre Design					126,765	249,640
Othello Water Supply Project - Design WTP						388,000
DOH Appropriation - Well #10 Drilling & Pump Station	570,312	779,887				
Total Grant Revenue	3,354,458	3,179,266	632,538	606,694	175,548	1,137,190

WATER SALES

Water Sales	3,548,738	3,788,030	3,651,971	3,883,276	4,129,521	4,142,847
Other Sales				1,000	2,147	1,000
Tank Water						
Water Connection Fees	41,182	33,752	26,164	21,531	30,944	28,000
Gen Facility Charges	112,010	73,180	49,200	47,740	59,810	60,000
Latecomers Agmt. Chgs.						
Misc Water Operations	1,380		6,026	4,557	2,865	3,000
City Water Usage	24,697	42,013	45,572	49,504	34,672	40,000
Miscellaneous Fines & Penalties	12,479	4,738	33,215	33,090	34,080	30,000
Total Charges for Services	3,740,486	3,941,713	3,812,148	4,040,697	4,294,039	4,304,847

MISCELLANEOUS REVENUES

Investment Interest	489	1,293	6,473	51,659	73,158	70,000
Ins. Claim Recoveries						
Tractor Use by Streets						
Hydrant Use by Fire Dept						
Cashier's Over/Short						
Sale Salvage - Water						
Misc Other Water Rev		815	5,251	2,621	1,195	1,000
Interfund loan from Sewer Reserve (Interim for Well #3)						
Insurance Recoveries						
Prior Year(s) Corrections						
Total Miscellaneous Revenues	489	2,107	11,724	54,280	74,353	71,000

OTHER REVENUES

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

Total New Water Revenues	7,109,335	7,137,755	4,471,080	4,716,342	4,558,610	5,527,707
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TOTAL AVAILABLE FUNDS	7,151,942	7,899,719	4,657,916	6,416,287	6,403,564	7,548,834
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**CITY OF OTHELLO
2024 Revenue Budget
WATER FUND 401**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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**CITY OF OTHELLO
2025 Expenditure Budget
WATER FUND 401**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
WATER DEPARTMENT EXPENDITURES						
WATER ADMINISTRATION						
WCIA - Auto					\$ 4,091	\$ 4,578
WCIA - Liability				\$ 17,403	\$ 29,543	\$ 34,645
WCIA - Property				\$ 33,140	\$ 68,856	\$ 70,333
Salary - 50 Public Works Director	\$ 29,379	\$ 29,970	\$ 35,551	\$ 39,995	\$ 51,417	\$ 43,997
Salary - 51 Records Clerk	\$ 14,611	\$ 15,462	\$ 15,854	\$ 6,869	\$ 14,710	\$ 18,309
Salary - 53 Maintenance	\$ 65,009	\$ 67,168	\$ 66,108	\$ 71,136	\$ 74,539	\$ 67,073
Salary - 56 Maintenance	\$ 63,687	\$ 65,897	\$ 53,064	\$ 78,934	\$ 86,690	\$ 88,697
Salary - 61 Maintenance	\$ 20,416	\$ 63,901	\$ 64,677	\$ 81,645	\$ 88,281	\$ 88,554
Salary - Second PW Clerk			\$ 15,083	\$ 18,920	\$ 19,140	\$ 18,309
Salary - Maintenance				\$ 57,121	\$ 73,132	\$ 74,621
Salary - Utility Billing Clerk (1/3)	\$ 20,118	\$ 20,776	\$ 21,192	\$ 21,900	\$ 23,388	\$ 23,830
Salary - Trisha T (1/3)	\$ 12,191	\$ 12,052	\$ 12,221	\$ 12,900	\$ 13,709	\$ 13,941
Salary - Grant Administrator		\$ 19,315	\$ 17,319	\$ 19,986	\$ 20,536	\$ 21,498
Salary - IT Specialist			\$ 4,286	\$ 6,150	\$ 4,101	\$ 7,189
Salary - Engineer						
Salary - Records Scanner	\$ 3,069					
Overtime	\$ 5,336	\$ 8,379	\$ 10,063	\$ 20,027	\$ 12,899	\$ 20,000
Benefits - Miscellaneous			\$ 1,080	\$ 53		
Benefits - 50 Public Works Director	\$ 11,379	\$ 11,195	\$ 11,301	\$ 13,141	\$ 13,300	\$ 13,429
Benefits - 51 Records Clerk	\$ 8,132	\$ 8,104	\$ 8,107	\$ 4,986	\$ 7,730	\$ 9,402
Benefits - 53 Maintenance	\$ 31,533	\$ 31,736	\$ 30,611	\$ 33,418	\$ 28,150	\$ 33,142
Benefits - 56 Maintenance	\$ 31,306	\$ 31,732	\$ 28,376	\$ 34,611	\$ 35,444	\$ 37,039
Benefits - 61 Maintenance	\$ 10,145	\$ 30,398	\$ 30,627	\$ 34,599	\$ 35,639	\$ 36,607
Benefits - Second PW Clerk			\$ 8,045	\$ 8,971	\$ 8,997	\$ 9,402
Benefits - Maintenance				\$ 25,177	\$ 32,570	\$ 34,502
Benefits - Utility Billing Clerk (1/3)	\$ 10,275	\$ 10,143	\$ 10,114	\$ 10,591	\$ 10,958	\$ 12,000
Benefits - Trisha T (1/3)	\$ 8,186	\$ 8,025	\$ 8,029	\$ 8,430	\$ 8,611	\$ 9,178
Benefits - Grant Administrator		\$ 8,010	\$ 7,133	\$ 8,185	\$ 8,249	\$ 8,749
Benefits - IT Specialist			\$ 2,240	\$ 2,899	\$ 1,554	\$ 3,056
Benefits - Engineer	\$ 8					
Benefits - Records Scanner	\$ 276					
Overtime Benefits	\$ 1,176	\$ 1,691	\$ 1,944	\$ 3,735	\$ 2,349	\$ 3,000
Office & Operating Supplies	\$ 6,085	\$ 10,853	\$ 15,779	\$ 12,789	\$ 15,213	\$ 16,000
Safety Supplies	\$ 1,180	\$ 1,259	\$ 2,225	\$ 3,075	\$ 2,756	\$ 5,000
Uniforms	\$ 1,312	\$ 1,706	\$ 2,010	\$ 2,764	\$ 6,984	\$ 1,500
Fuel	\$ 3,905	\$ 7,559	\$ 11,050	\$ 9,892	\$ 15,431	\$ 16,050
Small Tools & Equipment	\$ 68	\$ 2,983	\$ 2,968	\$ 2,392	\$ 3,480	\$ 3,500
Small Equipment - Office	\$ 161	\$ 132	\$ 2,892	\$ 1,730	\$ -	\$ 3,500
Small Tools & Equip. - Shop	\$ 723	\$ 1,542	\$ 674	\$ 25,731	\$ 3,517	\$ 3,500
Grant Writer - Professional services	\$ 16,258	\$ 18,694	\$ 13,883	\$ 12,517	\$ 3,744	\$ 15,000
Prof. Services	\$ 1,651	\$ 6,441	\$ 5,805	\$ 33,889	\$ 49,709	\$ 50,000
Prof. Services - Wtr System Plan update				\$ 2,906	\$ 66,456	\$ 104,630
On-Line Payment Costs	\$ 7,175	\$ 8,791	\$ 9,199	\$ 10,651	\$ 10,663	\$ 9,350
Prof. Services - Engring	\$ 12,500	\$ 2,290	\$ 17,324	\$ 12,533	\$ 23,919	\$ 20,000
Water Utilities - Professional Services - PW						
Central Services - Professional Services - G						
Postage	\$ 4,880	\$ 5,032	\$ 5,158	\$ 6,598	\$ 9,313	\$ 9,200
Telephone	\$ 2,996	\$ 2,550	\$ 2,277	\$ 2,753	\$ 3,876	\$ 3,700
Water Travel	\$ 636	\$ 403	\$ 237	\$ 432	\$ 4,080	\$ 3,000
Water Utility Tax 10%	\$ 370,331	\$ 389,497	\$ 373,230	\$ 395,810	\$ 422,528	\$ 430,485
Advertising - Legal Notices	\$ 501	\$ 73	\$ 470	\$ 622	\$ 225	\$ 1,000
Water Revenue Tax	\$ 176,316	\$ 186,988	\$ 178,635	\$ 189,846	\$ 202,660	\$ 190,000
Utilities - Shop Electricity	\$ 4,352	\$ 3,822	\$ 4,194	\$ 5,248	\$ 5,661	\$ 5,800
Utilities - Shop Natural Gas	\$ 2,287	\$ 2,128	\$ 2,939	\$ 3,632	\$ 3,066	\$ 4,400
Water/Sewer Use	\$ 1,623	\$ 1,768	\$ 1,366	\$ 1,222	\$ 1,518	\$ 1,300
Office Equip. Rep. & Maint.		\$ 217	\$ 120	\$ 1,915	\$ 79	\$ 500
Shop Bldg Rep. & Maint.	851	2,775	10,161	11,702	21,693	16,000
Vehicle/equip Rep. & Maint.	\$ 6,067	\$ 13,486	\$ 12,382	\$ 15,185	\$ 16,965	\$ 16,000
Radio System Rep. & Maint.			\$ 912	\$ -		
Professional Services				\$ 1,567		
Mailing Mach. Maint. Contract				\$ 41		
Miscellaneous Expenses	\$ 425	\$ 5,756		\$ -		
Organizational Dues	\$ 2,703	\$ 600	\$ 350	\$ 525	\$ 1,385	\$ 2,000
Prof. Serv. - Boarddocs	\$ 584	\$ 584	\$ 584	\$ 584	\$ 584	\$ 2,000
Col Basin Dev League - Membership	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
Col Basin Dev League - Contribution	\$ 6,000	\$ 6,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Water Education	\$ 1,303	\$ 335	\$ 921	\$ 160	\$ 3,307	\$ 3,500
Central Services - Salary	\$ 208,433	\$ 192,400	\$ 173,105	\$ 191,076	\$ 206,284	

**CITY OF OTHELLO
2025 Expenditure Budget
WATER FUND 401**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
Central Services - Benefits	\$ 83,434	\$ 72,189	\$ 63,073	\$ 69,083	\$ 69,533	
Central Services - Office & Operating Supplies	\$ 7,061	\$ 11,661	\$ 9,079	\$ 12,692	\$ 9,728	
Central Services - Professional Services - G	\$ 78,114	\$ 103,620	\$ 69,331	\$ 71,998	\$ 82,903	
Water Administration Total	\$ 1,356,744	\$ 1,508,691	\$ 1,465,957	\$ 1,799,082	\$ 2,056,444	\$ 1,752,595

Engineering

Salary - Engineer	50,344	52,020	53,876	56,301	53,568	62,400
Salary - Engineer Tech	33,017	37,682	32,115	32,878	35,747	37,440
Salary - Engineer Tech 2nd					4,102	31,200
Benefits - Engineer	17,255	16,870	16,734	17,377	15,327	18,923
Benefits - Engineer Tech	13,694	14,146	12,266	13,233	13,670	14,609
Benefits - Engineer Tech 2nd					1,964	10,400
Office & Operating supplies	217	13,640	2,022	160	2,459	2,500
Fuel	287	443	395	279	66	400
Small Equipment	368	766	339	-	16,550	350
Travel/Lodging/Meals/Mileage	265		-	963	1,193	1,400
Subscriptions						8,000
Education\Conferences	190	276	417	1,415	2,785	1,200
Dues & Fees	400	800	3,700	-	-	2,200
Total Engineering	\$ 116,037	\$ 136,644	\$ 121,865	\$ 122,606	\$ 147,430	\$ 191,022

System Maintenance Supplies	\$ 7,722	\$ 6,881	\$ 15,132	\$ 27,953	\$ 13,654	\$ 25,000
Analysis/Testing Supplies	\$ 42		\$ 82	\$ 483	\$ 1,149	\$ 1,000
Operating Supplies - Chemicals	\$ 5,833	\$ 4,603	\$ 3,169	\$ 2,849	\$ 2,376	\$ 6,000
Water - Small tools/equipment	\$ 524	\$ 835	\$ 1,014	\$ 1,175	\$ 551	\$ 1,000
Water Testing Services	\$ 9,269	\$ 333	\$ 21,376	\$ 11,558	\$ 13,196	\$ 17,000
Prof Services - Engineering (Water)	\$ 24,005	\$ 18,563	\$ 12,002	\$ 10,385	\$ -	\$ 20,000
Prof. Services - Locates	\$ 1,069	\$ 1,138	\$ 823	\$ 482	\$ 7,975	\$ 1,000
Prof. Services - Badger Meter						\$ 30,000
Prof. Services - Telemetry				\$ -	\$ 4,679	\$ 10,000
DoH - Water Supply study						
DoH - Wtr System Consolidation Studies (8)						
DOE - ASR Pilot Testing Phase 2						
CERB - Planning Grant						
Telephone - Telemetry Line	\$ 2,405	\$ 2,492	\$ 2,368	\$ 2,690	\$ 2,675	\$ 2,700
Equipment Rental		\$ 1,085		\$ 619	\$ -	\$ 2,000
Electricity - Well Sites	\$ 499,109	\$ 540,020	\$ 457,498	\$ 535,065	\$ 579,421	\$ 530,000
Street Repairs - PAY to Streets	\$ 6,824	\$ 803		\$ 6,049	\$ 6,102	\$ 5,000
Well/Wellsite Repair & Maint	\$ 9,792	\$ 6,130	\$ 33,583	\$ 145,127	\$ 38,370	\$ 150,000
Meters - Repair & Maintenance	\$ 27,010	\$ 115,788	\$ 145,055	\$ 196,887	\$ 138,400	\$ 120,000
Well #3 Repair & Maintenance	\$ 31,321	\$ 4,503	\$ 3,013	\$ 230,563	\$ 66,686	
Well #4 Repair & Maintenance	\$ 1,256	\$ 1,975	\$ 4,938	\$ 424	\$ 2,651	
Well #5 Repair & Maintenance	\$ 3,425	\$ 2,901	\$ 45,724	\$ 7,068	\$ 22	
Well #2 Repair & Maintenance	\$ 1,208	\$ 850	\$ 127			
Well #7 Repair & Maintenance	\$ 2,045	\$ 2,291	\$ 3,693	\$ 437		
Well #6 Repair & Maintenance	\$ 1,229	\$ 2,074	\$ 2,434	\$ 424	\$ 46	
Well #8 Repair & Maintenance	\$ 1,264	\$ 46,872	\$ 2,561	\$ 424	\$ 46	
Water Hydrant - Rep & Maint	\$ 6,767	\$ 13,484	\$ 4,591	\$ 21,664	\$ 228	\$ 16,000
Reservoir - Repair & Maintenance			\$ 4,366			
System Improvements & Rehab				\$ 8,799		
Well #9 Repair & Maintenance	\$ 1,891	\$ 5,180	\$ 6,394	\$ 759	\$ 79	
Well #10 Repair & Maintenance		\$ 1,663	\$ 2,277	\$ 424	\$ 48	
Water Operating Permit	\$ 4,138	\$ 8,013	\$ 3,970	\$ 4,548	\$ 4,198	\$ 4,500
Misc. Water Operations Costs	\$ 85	\$ 85	\$ 342	\$ 4,818	\$ 1,904	\$ 1,000
WATER OPERATIONS						
Water Operations Total	\$ 648,234	\$ 788,563	\$ 776,534	\$ 1,221,674	\$ 884,454	\$ 942,200

DIRECT DEBT PAYMENTS

Interfund loan rpmt to Sewer reserve once RD loan received						
Principle Payment PWTF - Well #7						
Principal Debt pmt for RD loan		26,385.44	\$ 27,064	\$ 27,471	\$ 27,829	\$ 28,304
Principal Debt pmt for DWSRF 3.5 MG Stand Pipe		\$ 104,003	\$ 104,003	\$ 607,629	\$ 72,526	\$ 72,526
Interest Payment PWTF - Well #7						
Interest Debt pmt for RD loan		\$ 21,905	\$ 21,226	\$ 20,819	\$ 20,461	\$ 19,986
Interest Debt pmt for DWSRF 3.5 MG Stand Pipe		\$ 29,641	\$ 28,081	\$ 23,667	\$ 17,406	\$ 16,318
Debt Service Total	\$ -	\$ 181,934	\$ 180,374	\$ 679,586	\$ 138,223	\$ 137,135

TOTAL WATER OPERATING EXPENDITURES	\$ 2,121,014	\$ 2,615,832	\$ 2,544,730	\$ 3,822,948	\$ 3,226,550	\$ 3,022,951
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**CITY OF OTHELLO
2025 Expenditure Budget
WATER FUND 401**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
DOE - ASR Pilot Testing Phase 2	\$ 108,590	\$ 745,415	\$ 147,202	\$ 81,305	\$ 15,296	
DOE - Truman Property Soil & Groundwater Sampling		\$ 35,258				
Comm - Othello Regional Water Plan - Pre Design					129,675	249,640
Othello Water Supply Project - Design WTP						388,000
Printers maintenance & agreements						3,667
GoGov App / CRM						3,528
CH Work Room Cabinets						1,500
Engineering to PW				\$ 16,060	\$ 19,058	
Comm - Water Conservation System						499,550
Drill & Equipment Well #9						
Developer Book of Standards			\$ 678			
Gas tank at PW - New Network Switch		2,886	5,755	280,728	20,000	
Olympia (Sandhill)						
Columbia (Sagestone 8)						
3.5 MG Standpipe Reservoir	\$ 2,108,185	\$ 122,028				
Well #10 Drilling & Pumpstation	\$ 1,057,142	\$ 245,742				
Compute support contract				0		3,600
Domain Controller	580					
City Hall Routing Network-RE-IP			5,762			
Scada			33,124	4,994		
New phone system	22					2,617
Server Room		6,972	298			
Well#6 Electrical upgrade					\$ 18,989	\$ 40,000
Well #7 Rehab				\$ -		\$ 500,000
Lower Well #9		\$ 37,668	\$ 1,825			
Case CX75C Excavator - CAT 308 Excavator				\$ 148,701		
Well #8 Review	\$ 2,866					\$ 150,000
Eager Beaver equipment trailer			\$ 3,267	\$ 51,795		
4,000 gal water truck			\$ 1,894	\$ 109,519		
Sweeper			\$ 1,065		\$ 165,005	
Roller			\$ 11,478	\$ 1,119		\$ 33,333
Water Tower Maintenance Program	\$ 261,122					
Steel lean-2 on west of PW bldg					\$ 15,826	\$ 81,427
Service Truck (1)			\$ 27,232	\$ 31,164	\$ 107,061	\$ 50,000
Valve Trailer					\$ 113,549	
Loader					\$ 73,333	
Well 3R	\$ 17,979					
Water-Line Imprvmnts/Overlays	\$ 312,469	\$ 11,081	\$ 173,662			\$ 600,000
VM Server Replacement				23,000		
One Service Truck - (Shared)						
Orion Laptop - Meter Reader						
CAPITAL EXPENDITURES						
Capital Expenditures Total	\$ 3,868,955	\$ 1,207,051	\$ 413,241	\$ 748,385	\$ 677,791	\$ 2,606,862
TRANSFERS						
TRS - Gen Fund/(Hydrant Utility Tax) 2%						
Virtual Servers (Trs to savings 1 of 2)						
TRS - Gen Fund/Computer Tech						
TRS - Gen Fund Cost Allocation				\$ -		\$ 396,335
TRS - Water Reserves (Fund 107)	\$ 400,000	\$ 3,890,000			\$ 330,000	\$ 1,300,000
TRS - Water Reserves						
TRS - Water Rsrvs-Wells Rehab.						
TRS - P/W Allocation						
TRS - Debt Service\Wtr-Swr Bond						
Transfers Total	\$ 400,000	\$ 3,890,000	\$ -	\$ -	\$ 330,000	\$ 1,696,335
TOTAL WATER NON-OPERATING EXPENDITURES	\$ 4,268,955	\$ 5,097,051	\$ 413,241	\$ 748,385	\$ 1,007,791	\$ 4,303,197
TOTAL WATER EXPENDITURES	\$ 6,389,970	\$ 7,712,883	\$ 2,957,970	\$ 4,571,333	\$ 4,234,341	\$ 7,326,148

**CITY OF OTHELLO
2025 Expenditure Budget
WATER FUND 401**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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**CITY OF OTHELLO
2025 Revenue Budget
SEWER FUND 404**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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SEWER FUND REVENUES

Beginning Fund Balance	397,677	684,409	906,956	679,088	535,899	551,196
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INTERGOVERNMENTAL

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

SERVICE REVENUES

Sewer Service Sales	2,538,034	2,919,016	2,979,023	3,110,816	3,082,310	3,100,000
Other Sewer Operations Revenues						
Sewer Connection Fees	29,400	6,650				
Sewer General Facility Charges		13,190	13,818	12,450	13,940	15,000
Latecomers Agmt. Chgs.						
Sewer Used By Other Funds	6,883	27,359	12,296	17,310	16,359	18,000
Total Service Revenues	2,574,317	2,966,215	3,005,137	3,140,576	3,112,609	3,133,000

MISCELLANEOUS REVENUES

Investment Interest	1,810	775	7,509	6,892	16,966	14,000
Tractor Used By Streets						
MISCELLANEOUS REVENUES			78,557	126	838	-
Prior Year(s) Corrections						
Total Miscellaneous Revenues	1,810	775	86,065	7,017	17,804	14,000

OTHER FINANCING RESOURCES

Loan rpmt from St (14th Ave)						
Trs-In/Fund 108 Reserves				-		400,000
Trs-In/Fund 140 PW New Truck						
Total Other Financing Resources	-	-	-	-	-	400,000

Total Sewer Revenues	2,811,226	3,073,991	3,161,310	3,147,593	3,130,413	3,547,000
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TOTAL SEWER FUND

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**CITY OF OTHELLO
2025 Expenditure Budget
SEWER FUND 404**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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SEWER FUND EXPENDITURES

SEWER ADMINISTRATION

WCIA - Auto					2,207	2,470
WCIA - Liability				\$ 17,403	\$ 29,543	\$ 34,645
WCIA - Property				\$ 5,414	\$ 11,277	\$ 11,519
Salary - 50 Public Works Director	\$ 29,388	\$ 29,970	\$ 35,551	\$ 39,995	\$ 51,417	\$ 43,997
Salary - 51 Records Clerk	\$ 14,611	\$ 15,462	\$ 15,854	\$ 6,869	\$ 14,710	\$ 18,309
Salary - 55 Maintenance	\$ 63,987	\$ 66,559	\$ 72,782	\$ 71,536	\$ 75,024	\$ 78,221
Salary - 57 Maintenance	\$ 58,143	\$ 63,524		\$ 71,394	\$ 83,026	\$ 86,097
Salary - 58 Maintenance	\$ 52,856	\$ 58,473	\$ 65,114	\$ 77,793	\$ 83,130	\$ 84,297
Salary - Second PW Clerk			15,083	18,920	19,140	18,309
Salary - Maintenance				31,497	54,781	82,497
Salary - Utility Billing Clerk (1/3)	\$ 20,117	\$ 20,776	\$ 21,191	\$ 21,899	\$ 23,387	\$ 23,830
Salary - Trisha T (1/3)	12,191	\$ 12,052	12,221	12,900	13,709	13,941
Salary - Grant Administrator		\$ 19,315	\$ 17,319	\$ 19,986	\$ 20,536	\$ 21,498
Salary - IT Specialist			\$ 4,286	\$ 6,150	4,101	7,189
Salary - Engineer	3					
Salary - Records Scanner	3,069					
Overtime	\$ 3,275	\$ 9,846	\$ 5,027	\$ 8,031	\$ 28,128	\$ 15,000
Benefits - Miscellaneous						
Benefits - 50 Public Works Director	\$ 11,379	\$ 11,261	\$ 11,301	\$ 12,958	\$ 13,300	\$ 13,429
Benefits - 51 Records Clerk	\$ 8,132	\$ 8,104	\$ 8,107	\$ 4,936	\$ 7,730	\$ 9,402
Benefits - 55 Maintenance	\$ 31,572	\$ 31,847	\$ 32,343	\$ 33,217	\$ 33,698	\$ 35,151
Benefits - 57 Maintenance	\$ 30,401	\$ 30,377	\$ 228	\$ 28,927	\$ 34,769	\$ 36,030
Benefits - 58 Maintenance	\$ 29,292	\$ 30,205	\$ 30,861	\$ 34,297	\$ 34,826	\$ 36,246
Benefits - Second PW Clerk			\$ 8,045	\$ 8,971	\$ 8,997	\$ 9,402
Benefits - Maintenance				\$ 13,526	\$ 27,825	\$ 35,922
Benefits - Utility Billing Clerk (1/3)	\$ 10,241	\$ 10,102	\$ 10,110	\$ 10,550	\$ 10,899	\$ 12,000
Benefits - Trisha T (1/3)	\$ 8,186	\$ 8,025	\$ 8,029	\$ 8,430	\$ 8,611	\$ 9,178
Benefits - Grant Administrator		\$ 8,010	\$ 7,133	\$ 8,185	\$ 8,249	\$ 8,749
Benefits - IT Specialist			\$ 2,240	\$ 2,899	1,554	3,056
Benefits - Engineer	\$ 8					
Benefits - Records Scanner	\$ 276					
Overtime Benefits	\$ 727	\$ 2,026	\$ 978	\$ 1,512	\$ 5,147	\$ 6,200
Office & Operating Supplies	\$ 5,800	\$ 8,006	\$ 7,943	\$ 12,517	\$ 9,838	\$ 13,000
Safety Supplies	\$ 1,005	\$ 1,745	\$ 2,013	\$ 1,976	\$ 1,769	\$ 2,000
Uniforms	\$ 1,312	\$ 1,672	\$ 2,024	\$ 3,238	\$ 6,984	\$ 4,000
Fuel	\$ 3,905	\$ 7,190	\$ 11,050	\$ 9,317	\$ 11,229	\$ 12,000
Small Tools & Equipment	\$ 747	\$ 4,035	\$ 5,270	\$ 25,575	\$ 2,646	\$ 5,000
Small Equipment - Office	\$ 161	\$ 1,532	\$ 2,861	\$ 7,712	\$ 1,000	\$ 2,000
Grant Writer - Professional services	16,258	18,694	16,908	10,321	3,744	15,000
Prof. Services			\$ 520	\$ 70,101	\$ 60,033	\$ 63,000
Prof. Services - Gen Sewer Plan				\$ 31,431	\$ -	\$ -
On-Line Payment Costs	\$ 7,175	\$ 8,791	\$ 9,199	\$ 10,652	\$ 10,663	\$ 9,500
Prof. Services - Engring						
Industrial Wastewater Feasibility Study	14,164					
Misc Sewer Admin				\$ 45	\$ 100	\$ 100
Sewer Utilities - Professional Services - PW		\$ 6,626		\$ -	\$ -	\$ 10,000
Central Services - Professional Services - G						
Postage	\$ 4,249	\$ 4,467	\$ 3,517	\$ 5,879	\$ 9,344	\$ 6,500
Telephone	\$ 2,631	\$ 2,390	\$ 2,277	\$ 2,753	\$ 3,876	\$ 3,700
Sewer Travel	\$ 1,044	\$ 171	\$ 1,310	\$ 560	\$ 1,165	\$ 2,000
Sewer Utility Tax 15%	\$ 385,115	\$ 440,828	\$ 448,977	\$ 468,490	\$ 464,478	\$ 469,950
Sewer Revenue Tax	\$ 81,018	\$ 116,405	\$ 66,151	\$ 69,043	\$ 68,438	\$ 67,000

**CITY OF OTHELLO
2025 Expenditure Budget
SEWER FUND 404**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
Advertising - Legal Notices	\$ 251	\$ 575	\$ 541	\$ 66	\$ 295	\$ 500
Utilities - Shop Electricity	\$ 4,352	\$ 3,822	\$ 4,194	\$ 5,248	\$ 8,406	\$ 9,600
Utilities - Shop Natural Gas	\$ 2,287	\$ 2,128	\$ 2,939	\$ 3,632	\$ 3,066	\$ 3,600
Water/Sewer Use	\$ 1,623	\$ 1,768	\$ 1,366	\$ 1,222	\$ 1,518	\$ 1,600
Office Equip. Rep. & Maint.		\$ 18		\$ 107	\$ 770	\$ 500
Shop Bldg Rep. & Maint.	750	3,758	10,500	10,331	17,160	16,000
Vehicle/equip Rep. & Maint.	\$ 6,936	\$ 11,700	\$ 8,117	\$ 18,131	\$ 25,703	\$ 16,000
Radio System Rep. & Maint.				\$ -	\$ 72	\$ -
Mailing Mach. Maint. Contract				\$ -		
Miscellaneous Expenses				\$ 2,885	\$ 921	\$ 1,000
Organizational Dues	\$ 77	\$ 417	\$ 350	\$ 2,972	\$ -	\$ 2,000
Prof. Svcs. - Boarddocs	\$ 584	\$ 584	\$ 584	\$ 584	\$ 584	\$ 2,000
Sewer Training & Education	\$ 737	\$ 300	\$ 404	\$ 699	\$ 1,937	\$ 2,000
Central Services - Salary	\$ 123,662	\$ 120,060	\$ 181,362	\$ 200,024	\$ 215,725	
Central Services - Benefits	\$ 54,761	\$ 49,699	\$ 63,948	\$ 70,018	\$ 70,427	
Central Services - Office & Operating Supplies	\$ 5,095	\$ 7,920	\$ 8,361	\$ 12,399	\$ 9,790	
Central Services - Professional Services	\$ 33,569	\$ 41,629	\$ 89,079	\$ 92,517	\$ 102,930	
Administration Total	1,147,120	1,302,864	1,335,568	1,728,639	1,824,334	1,496,134
Engineering						
Salary - Engineer	25,172	26,010	26,938	28,150	26,784	31,200
Salary - Engineer Tech	16,508	18,841	16,058	16,439	17,873	18,720
Salary - Engineer Tech 2nd					2,051	15,600
Benefits - Engineer	8,628	8,435	8,367	8,688	7,666	9,462
Benefits - Engineer Tech	6,847	7,073	6,133	6,617	6,835	7,305
Benefits - Engineer Tech 2nd					982	5,200
Office & Operating supplies	542	13,582	2,022	110	2,505	2,500
Fuel	254	221	339	330	120	400
Small Equipment		722	267	0	7,322	350
Travel/Lodging/Meals/Mileage	64			579	0	700
Subscriptions						8,000
Education\Conferences			417	190	1,105	600
Dues & Fees		1,600	7,400	0	0	200
Total Engineering	58,014	76,484	67,941	61,104	73,242	100,237
SEWER FACILITIES						
Equip/Vehicle Repairs & Mtn.						
Sewer Plant Bldg Repair & Maint		57	856	10,351	1,842	2,000
WWTP Grounds Maintenance				3,111		
Facilities Total	0	57	856	13,461	1,842	2,000
OPERATIONS SEWER						
Street Repairs - to Streets	1,532	1,325		5,708	5,419	5,000
System Maintenance Supplies	8,329	25,668	61,351	90,293	127,491	65,000
Sewer Lab Supplies	32	50,775	59,897	42,821	22,153	35,000
Small Tools & Equipment	7	2,285	31	2,061	622	2,000
Lab Equipment Purchases		3,526	4,916	705	484	4,000
Prof. Serv. - Sewer Operations				0	0	0
Sewer Testing Services	23,288	39,315	150,002	92,081	115,220	100,000
EnBiorganic Technologies LLC					30,000	72,000
Prof Services - Engineering (Sewer)	73,561	331,635	157,044	121,143	68,530	75,000
Prof Services - Headworks predesign				0	0	0
Electricity - Sewer Treatment Bldg	6,536	8,987	10,111	10,530	10,520	11,000
Electricity - Sewer Lift Station						
System Maintenance	7,311	2,025	13	21,152	22,352	12,000
Canal & Lagoons Maintenance	11,301	12,668	35,614	4,593	10,654	60,000
Dept\Ecology-Discharge Permit	9,633	6,826	10,822	13,795	16,912	15,000
Misc. Sewer Costs	28	28	3,452	7,741	2,665	5,000
Operations Total	141,556	485,063	493,253	412,622	433,023	461,000
TOTAL SEWER OPERATING EXPENDITURES	1,346,690	1,864,467	1,897,618	2,215,827	2,332,441	2,059,371

**CITY OF OTHELLO
2025 Expenditure Budget
SEWER FUND 404**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
NON-EXPENDITURES						
Loan to St for 14th ave						
State Sales Tax Remittance		1,970			23	
Non-Expenditure Total	0	1,970	0	0	23	0
Debt Service						
Principal Debt Pmt - Wastewater System Facility Planning					187,875	0
Interest Debt Pmt - Wastewater System Facility Planning					4,770	0
Total	0	0	0	0	192,645	0
SEWER CAPITAL EXPENDITURES						
Printers maintenance & agreements						3,667
GoGov App / CRM						3,528
Engineers to PW				9,819	25,598	
CH Work Room Cabinets						1,500
New roof at sewer lab						
Dual AC machine						17,000
Sewer Line Improvements (manhole sealing)		40,244	489,668	0	4,350	30,000
Service Truck (1)			27,232	31,678	54,049	50,000
Steel lean-2 on west of PW bldg	1,141				0	91,667
Exchange Migration into the cloud						
Gas tank at PW		2,886	2,878	-	20,017	
Roller			42,782	1,119		33,333
Spray Equipment			36,234	83,285		
Loader					72,683	
Enclosed emergency traffic control trailer Small trailer enclosed					13,064	
Sewer Lining project	181,061	451,136	467,524	823,175	0	900,000
Compute support contract				0	0	3,600
Land Purchase	580				36,000	
City Hall Routing Network-RE-IP			5,762			
Treatment plant improvemnts					249,844	249,500
New phone system	22				0	2,375
WW Server Room		6,972	298	11,247		
Sewer treatment plant (Disinfection project)		130,738	407,958			
Skid steer Case or CAT 299				91,634		
Sweeper			1,065	0	165,005	
Mini Excavator			3,267	0		60,000
Backhoe Hammer			1,894	0		
VM Server Replacement				23,000		
Discharge extension / Headworks				0		
PC 360 Lic						
Olympia (Sandhill)						
Columbia (Sagestone 8)						
Gas Heater P/W (shared cost)						
Capital Expenditures Total	182,804	631,976	1,486,559	1,074,955	640,611	1,446,170
SEWER TRANSFERS						
TRS - Gen Fund/Computer Tech.						
Virtual Servers (Trs to savings 1 of 2)						
TRS - Gen Fund Cost Allocation				\$ -		\$ 427,209
TRS - Sewer Reserves \ G.F.C. (108)	5,000	5,000	5,000	0	5,000	
TRS to Sewer Reserves - equip (108)	50,000	50,000		0	50,000	
TRS to Sewer Reserves (108)	940,000	300,000		0		
TRS - P/W Allocation						
TRS - Debt Service\Wtr-Swr Bond						
Transfers Total	995,000	355,000	5,000	0	55,000	427,209
TOTAL SEWER NON-OPERATING EXPENDITURES	1,177,804	988,946	1,491,559	1,074,955	888,279	1,873,379
TOTAL SEWER EXPENDITURES	2,524,494	2,853,414	3,389,177	3,290,782	3,220,720	3,932,750

CITY OF OTHELLO
2025 Expenditure Budget
SEWER FUND 404

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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**CITY OF OTHELLO
2025 Revenue Budget
SOLID WASTE FUND 406**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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SOLID WASTE - REVENUES

BEGINNING BALANCE	150,177	287,174	435,684	577,307	521,769	372,950
Garbage/Solid Waste Fees	1,600,062	1,767,001	1,750,817	1,854,226	1,972,109	1,990,976
Investment Interest	527	315	5,346	22,018	25,306	22,500
Misc. Solid Waste Revenue					35,909	
State Refuse Collection Tax						
Prior Years Correction(s)						
Transfer from Reserves						
TOTAL NEW REVENUES	1,600,589	1,767,316	1,756,163	1,876,243	2,033,324	2,013,476
TOTAL SOLID WASTE REVENUES	1,750,766	2,054,489	2,191,848	2,453,550	2,555,093	2,386,426

**CITY OF OTHELLO
2025 Expenditure Budget
SOLID WASTE FUND 406**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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SOLID WASTE - EXPENDITURES

ADMINISTRATION

WCIA - Auto					2,061	2,306
WCIA - Liability					5,909	6,929
WCIA - Property					4,426	4,520
Salary - Utility Billing Clerk (1/3)	\$ 20,117	\$ 20,776	\$ 21,191	\$ 21,899	\$ 23,387	\$ 23,830
Salary - Trisha T (1/3)	12,227	12,089	12,258	12,939	13,750	13,941
Salary - IT Specialist			4,286	6,150	4,101	7,189
Salary - Full time PW					54,026	60,667
Overtime					4,782	5,000
Benefits - Utility Billing Clerk (1/3)	\$ 9,911	\$ 9,771	\$ 9,732	\$ 10,112	\$ 10,426	\$ 12,000
Benefits - Trisha T (1/3)	\$ 8,210	\$ 8,049	\$ 8,053	\$ 8,455	\$ 8,637	\$ 9,178
Benefits - IT Specialist			\$ 2,240	\$ 2,899	1,554	3,056
Benefits - Full time PW					30,045	31,988
OT Benefits					907	1,000
Office & Operating Supplies	\$ 4,958	\$ 4,845	\$ 6,274	\$ 46,535	\$ 7,106	\$ 5,000
Fuel				-	-	3,000
Misc. Prof. Services						
On-Line Payment Costs	\$ 7,175	\$ 8,792	\$ 9,200	\$ 10,652	\$ 10,663	\$ 11,000
Central Services - Professional Services - G						
Telephone						
Postage	\$ 3,888	\$ 4,433	\$ 3,515	\$ 5,108	\$ 5,218	\$ 5,300
Travel/Lodging, Meals, Mileage	\$ 136	\$ 47	\$ 124	\$ 98	\$ 38	\$ 500
Solid Waste Utility Tax 6%					118,327	119,459
Advertising - Legal Notices		\$ 61		\$ 82	\$ 114	\$ 600
Solid Waste Education	\$ 154			-	-	300
Mailing Mach. Maint. Contract						1,000
Misc. Solid Waste expense		\$ 1,469	\$ 111	\$ 5,629	\$ 102	\$ 2,000
Exchange Migration into the cloud						
Prof. Svcs - Boarddocs	\$ 584	\$ 584	\$ 584	\$ 584	\$ 584	\$ 2,000
Central Services - Salary	\$ 85,150	\$ 90,011	\$ 126,767	\$ 141,186	\$ 152,165	
Central Services - Benefits	\$ 41,164	\$ 39,851	\$ 48,085	\$ 53,252	\$ 53,160	
Central Services - Office & Operating supplies	\$ 4,486	\$ 6,397	\$ 6,069	\$ 8,914	\$ 6,861	
Central Services - Professional Services - G	\$ 18,124	\$ 22,956	\$ 45,663	\$ 47,301	\$ 53,919	
Administration Total	\$ 216,284	\$ 230,131	\$ 304,154	\$ 381,795	\$ 572,268	\$ 331,764

OPERATIONS

Solid Waste Alley Maint. Supplies	\$ 667,828	\$ 739,876	\$ 684,335	\$ 788,100	\$ 807,233	\$ 819,939
Adams County Landfill Fees	\$ 457,795	\$ 498,697	\$ 488,348	\$ 514,652	\$ 546,075	\$ 569,662
CDSI Collection Fees						
Operations Total	\$ 1,125,623	\$ 1,238,572	\$ 1,172,683	\$ 1,302,751	\$ 1,353,308	\$ 1,389,601

OTHER EXPENDITURES

External Taxes (State B & O)	\$ 26,978	\$ 30,923	\$ 30,639	\$ 32,443	\$ 34,512	\$ 34,090
State Refuse Collection Tax	\$ 52,778	\$ 63,612	\$ 63,029	\$ 66,740	\$ 70,996	\$ 70,129
Other Expenditures Totals	\$ 79,756	\$ 94,535	\$ 93,669	\$ 99,184	\$ 105,508	\$ 104,219

CAPITAL EXPENDITURES

Property Development	\$ 3,177					
Printers maintenance & agreements						\$ 3,667
GoGov App / CRM						\$ 3,528
CH Work Room Cabinets						\$ 1,500
Property Purchase	\$ 37,008	\$ 13,854				
Alley Improvements		\$ 31,854		\$ -	\$ 20,198	\$ 50,000
12 yd dump truck				\$ 123,908		
Roller			\$ 34,435	\$ 1,144		\$ 33,333
Backup Upgrades	\$ 1,141					
Network Switch		2,886		-		
Camera System			\$ 3,542			
Stairs at recycle center					\$ 3,267	
UPS network infrastructure						
Compute support contract				0		3,600
Domain Controller	580					
City Hall Routing Network-RE-IP			5,762			
Network support contract (see above)						
New Phone System	22					685
Server Room		6,972	298			
VM Server Replacement				23,000		
Capital Expenditures	41,929	55,567	44,036	148,051	23,465	96,313

INTERFUND TRANSERS

Trs-Out/Fund 310 Main St. Proj.						
Virtual Servers (Trs to savings 1 of 2)						
Trs-Out/Fund 101 1st ave alley approach						
General Fund Allocation				\$ -		\$ 283,955
Interfund Transfers	-	-	-	-	-	283,955

TOTAL SOLID WASTE EXPENDITURES	1,463,592	1,618,805	1,614,541	1,931,781	2,054,549	2,205,851
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CITY OF OTHELLO
2025 Revenue & Expenditures
PARK & RECREATION RESERVE FUND 103

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
REVENUES						
Beginning Fund Balance	227,794	37,853	40,494	64,557	15,295	24,415
Farmers Mkt Grant						
RCO - Youth Athletic Fields	297,913	38,779				
Active Trans Plan - (Quadco) Bike & Ped			12,315	26,891		
Lions Park connectivity trail QUADCO - Fed \$			7,427	242,739	9,026	
Food makers incubator project		27,365	22,622			
Investment Interest	920	4	84	130	110	55
Donation - P&R	19,750		5,000			
Trs In (119) - Park Connectivity trail match				100,000		
TOTAL REVENUES	546,377	104,001	87,943	434,318	24,431	24,470
EXPENDITURES						
Ball Park concessions upgrades	32,230			61,621		
Farmers Market - Professional Services	21,808	44,842				
RCO - Youth Athletic Fields	454,486	18,665				
Active Trans Plan - (Quadco) Bike & Ped			23,386	6,594		
Lions Park connectivity trail QUADCO - Fed \$				350,807	3,794	
TOTAL EXPENDITURES	508,524	63,507	23,386	419,022	3,794	-
ENDING FUND BALANCE	37,853	40,494	64,557	15,295	20,637	24,470
TOTAL	546,377	104,001	87,943	434,318	24,431	24,470

CITY OF OTHELLO
2025 Revenue & Expenditures
REAL PROPERTY RESERVE FUND 104

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
REVENUES						
Beginning Fund Balance	289,308	385,476	465,428	379,691	278,857	155,530
DNR Grant - Taggares Park Trees						-
Kiwanis Park Spray Park, Lighting & Walking Trails						-
RCO Playground @ Lions (LWCF)				900,000	90,000	-
RCO YAF - Basketball Court @ Lions				350,000		-
RCO YAF - Futsal Court & Bathroom remodel @ Kiwanis					254,325	-
RCO PRA - Kiwanis Spray Park Planning and Design					137,742	-
RCO Playground @ Lions (WWRP)				W/LWCF above		-
Commerce (Cap Approp) - Playground @ Lions				233,677	348,323	-
Park Mitigation Fee	97,605	83,094	69,475	57,265	76,000	70,000
Investment Interest	2,038	857	2,628	6,286	1884.05	1,500
Trs In - ARPA for Basketball courts				177,000		
Trs In (119) - Kiwanis Spray Park, Lighting & Walking Trails					158,120	-
Prior Year(s) Corrections						
TOTAL REVENUES	388,951	469,428	537,531	2,103,919	1,477,250	227,030
EXPENDITURES						
Property Development			9,509			
Professional Services- Appraisal	3,475	4,000	7,138			
Grounds Maintenance			90,721			
Property Purchase (Park)						
RCO YAF - Basketball Court @ Lions				619,239	34,166	-
RCO YAF - Futsal Court & Bathroom remodel @ Kiwanis					319,104	-
DNR Grant - Taggares Park Trees					46,185	-
RCO Playground @ Lions (LWCF & WWRP)				1,190,501	759,942	-
Property Purchase			50,205			
RCO PRA - Kiwanis Spray Park Planning and Design				6,872	113,204	-
TRS to GF Reserves						
TRS. to GF - Fire Station						
TOTAL EXPENDITURES	3,475	4,000	157,839	1,825,062	1,288,602	-
ENDING FUND BALANCE	385,476	465,428	379,691	278,858	188,648	227,030

**CITY OF OTHELLO
2025 Revenue & Expenditures
LEOFF RESERVE FUND 105**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
REVENUES						
Beginning Fund Balance	159,723	170,512	180,773	191,689	204,500	218,479
Investment Interest	790	261	916	2,811	3,579	3,980
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	170,512	180,773	191,689	204,500	218,079	232,459

	2020 Actual	2021 Actual	2022 Actual	2023 Year End Estimate	2024 Actual	2025 Budget Proposal
EXPENDITURES						
TRS - expense						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	170,512	180,773	191,689	204,500	218,079	232,459
TOTAL	170,512	180,773	191,689	204,500	218,079	232,459

**CITY OF OTHELLO
2025 Revenue & Expenditures
FIRE DEPARTMENT RESERVE FUND 106**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
REVENUES						
Beginning Fund Balance	371,927	474,134	155,408	156,441	14,818	15,686
Investment Interest	2,207	247	1,034	5,367	588	850
Prior Year(s) Corrections						
Transfers-In (from Fund 001)	100,000	122,000				
Transfer-In (from 135) (fire truck)						
Transfers-In (from Fund 140)						
TOTAL REVENUES	474,134	596,381	156,441	161,809	15,406	16,536

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
EXPENDITURES						
TRS. to GF - Capital/Fire Dept. SUV		440,974		146,991		
TOTAL EXPENDITURES	-	440,974	-	146,991	-	-
ENDING FUND BALANCE	474,134	155,408	156,441	14,818	15,406	16,536
TOTAL	474,134	596,381	156,441	161,809	15,406	16,536

**CITY OF OTHELLO
2025 Revenue & Expenditures
FUND 107 - WATER RESERVES**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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REVENUES

Beginning Fund Balance	1,478,774	1,886,857	5,781,331	5,851,346	6,080,824	6,650,824
Investment Interest	11,335	4,475	70,015	229,477	253,330	250,000
Prior Year(s) Corrections						
TRS IN - General Purpose	400,000	3,890,000			330,000	1,300,000
TOTAL REVENUES	1,890,109	5,781,331	5,851,346	6,080,824	6,664,153	8,200,824

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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EXPENDITURES

Property Development	3,252					
TOTAL EXPENDITURES	3,252	-	-	-	-	-
ENDING FUND BALANCE	1,886,857	5,781,331	5,851,346	6,080,824	6,664,153	8,200,824

**CITY OF OTHELLO
2025 Revenue & Expenditures
FUND 108 - SEWER RESERVES**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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REVENUES

Beginning Fund Balance	8,856,504	9,937,826	10,331,084	10,426,609	10,730,366	11,155,366
Investment Interest	89,500	38,257	90,525	303,757	389,616	370,000
Prior Year(s) Corrections						
Receive loan repayment once RD loan received						
TRS IN - Sewer Fund 404	940,000	300,000		-		
TRS IN - Equipment Reserves (Sewer Fund)	50,000	50,000		-	50,000	
TRS IN - General Facilities Chrgs (Sewer Fund)	5,000	5,000	5,000	-	5,000	
TRS IN - Well #7 Payback						
TOTAL REVENUES	9,941,004	10,331,084	10,426,609	10,730,366	11,174,982	11,525,366

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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EXPENDITURES

Property Development	3,177					
Interfund loan to Water (Interim for Well #3)						
Property Purchase						
TRS - Sewer Improvements				-		400,000
TOTAL EXPENDITURES	3,177	-	-	-	-	400,000
ENDING FUND BALANCE	9,937,826	10,331,084	10,426,609	10,730,366	11,174,982	11,125,366

**CITY OF OTHELLO
2025 Revenue & Expenditures
SOLID WASTE RESERVE FUND 109**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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REVENUES

Beginning Fund Balance	10,031	10,111	10,133	10,265	10,699	11,190
Investment Earnings	80	22	131	435	472	490
Prior Year(s) Corrections						
TOTAL REVENUES	10,111	10,133	10,265	10,699	11,171	11,680

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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EXPENDITURES

TRS. to Main Street Project						
Trs to Solid Waste						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	10,111	10,133	10,265	10,699	11,171	11,680

**CITY OF OTHELLO
2025 Revenue & Expenditures
STREETS RESERVE FUND 110**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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REVENUES

Beginning Fund Balance	215,544	217,238	217,723	220,324	228,904	238,763
Columbia Improvements - OHA						
Main & Cunningham Rd Improve.						
Columbia Improvements						
Investment Earnings	1,693	485	2,601	8,580	9,420	9,900
Prior Year(s) Corrections						
TRS IN - Streets						
TRS IN - Streets - Equipment						
TOTAL REVENUES	217,238	217,723	220,324	228,904	238,323	248,663

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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EXPENDITURES

TRS to Street for Overlays						
TRS to Street						48,663
TRS. TO STREETS FOR 14TH & MAIN						
TOTAL EXPENDITURES	-	-	-	-	-	48,663
ENDING FUND BALANCE	217,238	217,723	220,324	228,904	238,323	200,000

**CITY OF OTHELLO
2025 Revenue & Expenditures
DONATIONS FUND 111**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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REVENUES

Beginning Fund Balance	2,642	2,298	1,005	4,808	11,769	5,388
Investment Interest	2			-	17	
Othello Brochure Donations (NA)						
Shop With A Cop	3,225	460	3,802	1,250	150	2,000
Police Donations						
Shop With A Cop - Police Emees						
Christmas Float					250	
Shop With A Cop - Wal Mart						
Main St. Lighting Project						
Park and Rec donation				12,841	3,200	
Donations for Dog Igloos						
TOTAL REVENUES	5,868	2,758	4,807	18,898	15,386	7,388

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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EXPENDITURES

Christmas Float						
Law Enforcement-Supplies & Equip						
Shop-with-a-Cop Donations	3,571	1,753		3,779	2,364	3,000
PD Training Room						
Park & Rec purchases				3,350	8,098	4,093
Main St Lighting Project						
Skate Park						
Trs to General Fund - Skate Park						
TOTAL EXPENDITURES	3,571	1,753	-	7,129	10,462	7,093
ENDING FUND BALANCE	2,298	1,005	4,807	11,769	4,925	295
TOTAL	5,868	2,758	4,807	18,898	15,386	7,388

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**CITY OF OTHELLO
2025 Revenue & Expenditures
FUND 112 - CRIME PREVENTION**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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REVENUES

Beginning Fund Balance	3,499	1,147	10,990	2,316	1,769	46,935
Accreditation Incentive Funds PAID for DARE Grant					41,666	
Law Enforcement Services						
Criminal Justice Training Class Contributions	3,150	8,775	6,300	11,640	12,150	15,000
Contributions (Explorers)	1,100			2,500	2,500	
Trs In from Public Safety (116)		10,000			200	
Investment Interest						
Prior Year(s) Corrections						
TOTAL REVENUES	7,749	19,922	17,290	16,456	58,285	61,935

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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EXPENDITURES

Explorers						
Office and Operating	331	-		799	1,559	
Small Tools	-	-				
Uniforms	-	-		594		
Services	-	-				
DARE - Office and Operating			6,701	2,865	10,792	10,000
Miscellaneous/Dues	4,191	117		1,065		
Total Explorers	4,522	117	6,701	5,322	12,351	10,000

National Night Out						
Office and Operating	81	807		1,100		
Misc	1,000				920	
Total National Night Out	1,081	807	-	1,100	920	-

Crime Prevention						
Office and Operating		8,008	3,273	8,265		
Criminal Justice Training (Scholarships)	1,000		5,000		9,548	-
Accreditation Incentive Funds						
Lexipol / Power DMS						23,000
Total Crime Prevention	1,000	8,008	8,273	8,265	9,548	23,000

TOTAL EXPENDITURES	6,603	8,932	14,974	14,687	22,820	33,000
ENDING FUND BALANCE	1,147	10,990	2,316	1,769	35,465	28,935

**CITY OF OTHELLO
2025 Revenue & Expenditures
FUND 113 - INVESTIGATION**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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REVENUES

Beginning Fund Balance	5,182	4,864	2,182	-	23	23
Investment Interest						
Prior Year(s) Corrections						
Confiscated & Forfited Property	1,282		161			
Trs In from Public Safety (116)			2,100	1,000		
TOTAL REVENUES	6,464	4,864	4,443	1,000	23	23

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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EXPENDITURES

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

CITY OF OTHELLO
2025 Revenue & Expenditures
GENERAL RESERVE FUND 115

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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REVENUES

Beginning Fund Balance	50,000	50,000	50,000	70,000	90,000	65,687
Investment Interest						
TRs in from (001) PD equipment						
TRs in from (001) Camera system			20,000	20,000	20,000	
TRs from 001 for HVAC					93,218	
Virtual servers TRS (1 of 2) from Street						
Virtual servers TRS (1 of 2) from Wtr						
Virtual servers TRS (1 of 2) from Swr						
Virtual servers TRS (1 of 2) from Sol Wst						
TOTAL REVENUES	50,000	50,000	70,000	90,000	203,218	65,687

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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EXPENDITURES

Supplies						
Services						
TRs out - To Gen fund for Animal Control Bldg					44,313	
TOTAL EXPENDITURES	-	-	-	-	44,313	-
ENDING FUND BALANCE	50,000	50,000	70,000	90,000	158,905	65,687

**CITY OF OTHELLO
2025 Revenue & Expenditures
PUBLIC SAFETY LE TAX FUND 116**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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REVENUES

Beginning Fund Balance	-	195,144	196,963	250,050	120,731	40,869
Public Safety LE Tax	459,822	381,896	380,700	437,416	444,621	442,000
SD SRO US Dept of Justice Grant portion		43,436	-	59,923	21,641	42,400
Grant - Pepperball less lethal			6,784	13,163		
LE & CJ Leg One Time Cost		34,418				
SD SRO SD portion		47,753	63,671	63,671	79,589	94,600
Investment Interest			915	5,277	5,548	5,700
TOTAL REVENUES	459,822	702,647	649,032	829,500	672,130	625,569

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget Proposal
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EXPENDITURES

County Prosecutor	60,000	68,000	76,400			
Drag Litters	1,338		1,500			
Salary - IT Specialist			10,908	23,780	18,684	32,749
Salary - Officer 17 - B Denney	68,136	71,296	67,252	72,005	77,339	78,914
Salary - Officer 41 (SD Grant position)		89,782	84,601	95,987	96,919	99,146
Salary - Dispatcher 6		-	9,075	69,878	71,442	73,200
Salary - Seasonal code enforcement						30,000
Benefits - IT Specialist			5,702	11,060	7,079	13,920
Benefits - Officer 17 - B Denney	27,702	28,048	27,843	26,229	31,666	33,563
Benefits - Officer 41 (SD Grant position)		28,843	31,846	33,186	33,693	35,418
Benefits - Dispatch 6		-	2,819	30,943	31,158	31,483
Benefits - Seasonal code enforcement						864
Partol vehicle for officer 17	56,356	68,110		75,324		
Police Drones	16,878		20,814	4,757		
Investigation Tools	6,126		1,985	-		
Balistic Shields		44,773	5,412			
Grant - Pepperball less lethal	4,975	-	7,398	14,633		
Axon Digital Imagery	7,563	25,643	-		49,476	
Cellebrite		15,996	5,827		22,000	
Booking Room Update		18,610	5,165			
Portable Alarm	5,501	14,996	4,485	4,870		
Kenwood OTA programming and gps	5,040	-		-		
Watchguard Upgrade	5,065	6,301				
NexRequest (public records request software)		-				10,788
NICE - Dispatch 911 telephone recorder - server		-		-		31,303
RACOM Dispatch Repair		3,182	3,182	28,783		
ALPR x8 per year with storage		12,102	24,670	-		
Power Breaching tools				14,247		
Portable Repeater				11,300		
Sector Printers (10)				3,370		
Radar Unit Replacements (5)				11,814		
School Rifle/Safes				-		
Conference Table/Cabinet/chairs				4,219		
UC Vests				1,596		
School Event and Reunification Training				19,788		
Trs out to Gen Fund Court (001)				150,000	150,000	150,000
Trs to Gen fund (Fire contract)					11,000	
Trs out to Explorers (112)		10,000				
Trs out to Investigation (113)			2,100	1,000		
TOTAL EXPENDITURES	264,678	505,684	398,982	708,769	600,456	621,349
ENDING FUND BALANCE	195,144	196,963	250,050	120,731	71,674	4,220

City of Othello 2025



Payroll

2025 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						
Deputy Finance Officer	Annual	90,498.79	91,698.79	93,138.79	95,058.79	97,458.79
	Monthly	7,541.57	7,641.57	7,761.57	7,921.57	8,121.57
	40/hr/wk	43.51	44.09	44.78	45.70	46.86
Building, Planning Clerk / Assistant to the Mayor	Annual	55,440.00	56,640.00	58,080.00	60,000.00	62,400.00
	Monthly	4,620.00	4,720.00	4,840.00	5,000.00	5,200.00
	40/hr/wk	26.65	27.23	27.92	28.85	30.00
Finance Clerk (AP)	Annual	34,863.26	36,063.26	37,503.26	39,423.26	41,823.26
	Monthly	2,905.27	3,005.27	3,125.27	3,285.27	3,485.27
	25/hr/wk	26.82	27.74	28.85	30.33	32.17
Utility Billing Clerk	Annual	63,129.38	64,329.38	65,769.38	67,689.38	70,089.38
	Monthly	5,260.78	5,360.78	5,480.78	5,640.78	5,840.78
	40/hr/wk	30.35	30.93	31.62	32.54	33.70
Deputy City Clerk	Annual	67,065.07	68,265.07	69,705.07	71,625.07	74,025.07
	Monthly	5,588.76	5,688.76	5,808.76	5,968.76	6,168.76
	40/hr/wk	32.24	32.82	33.51	34.44	35.59
Public Works Secretary	Annual	54,070.93	55,270.93	56,710.93	58,630.93	61,030.93
	Monthly	4,505.91	4,605.91	4,725.91	4,885.91	5,085.91
	40/hr/wk	26.00	26.57	27.26	28.19	29.34
Administrative Secretary (Police Department)	Annual	71,740.35	72,940.35	74,380.35	76,300.35	78,700.35
	Monthly	5,978.36	6,078.36	6,198.36	6,358.36	6,558.36
	40/hr/wk	34.49	35.07	35.76	36.68	37.84
Misc:			Year 1	Year 2	Year 3	
Building Inspector	Yr		74,465.31	77,041.81	79,618.31	
Park & Rec Assistant	Yr		45,643.52	47,925.70	50,207.87	
Seasonal	Hr		16.66	17.66	18.66	
EXEMPT POSITIONS						
City Administrator	Annual	178,477.60	Community Development Director	Annual	126,880.00	
	Monthly	14,873.13		Monthly	10,573.33	
	40/hr/wk	85.81		40/hr/wk	61.00	
City Clerk	Annual	104,000.00	Public Works Director (& City Engineer)	Annual	177,463.52	
	Monthly	8,666.67		Monthly	14,788.63	
	40/hr/wk	50.00		40/hr/wk	85.32	
Assistant Police Chief (90% of Police Chief)	Annual	120,472.60	I T Director	Annual	128,000.00	
	Monthly	10,039.38		Monthly	10,666.67	
	40/hr/wk	57.92		40/hr/wk	61.54	
Police Chief	Annual	133,858.44	City-Engineer (Joined with PW Dir position above)	Annual	156,000.00	
	Monthly	11,154.87		Monthly	13,000.00	
	40/hr/wk	64.36		40/hr/wk	75.00	
Finance Officer	Annual	158,080.00	Grant Writer	Annual	85,993.05	
	Monthly	13,173.33		Monthly	7,166.09	
	40/hr/wk	76.00		40/hr/wk	41.34	
Salary set by Ordinance Mayor Council Members	Annual	Monthly	Court Clerk/Administrator	Annual	90,000.00	
	#REF!	1,435.17		Monthly	7,500.00	
	#REF!	572.00		40/hr/wk	43.27	
Park & Rec Coordinator	Annual	74,527.31	Engineer Technician 2	Annual	93,600.00	
	Monthly	6,210.61		Monthly	7,800.00	
	40/hr/wk	35.83		40/hr/wk	45.00	
IT Specialist	Annual	67,600.00	Engineer Technician 1	Annual	62,732.80	
	Monthly	5,633.33		Monthly	5,227.73	
	40/hr/wk	32.50		40/hr/wk	30.16	

UNION POSITIONS
Wages set by contract

Operators % Increase (CBA)	Per contract	PW - Entry 0-12 Mo.	PW - Step 1 13-24 Mo.	PW - Step 2 25-36 Mo.	PW - Step 3 37-48 Mo.	PW - Step 4 49+ Mo.
Operators % Increase (CPI)						
Maintenance Worker	Annually	53,010.43	55,664.64	58,454.02	61,378.56	64,438.27
	Monthly	4,417.54	4,638.72	4,871.17	5,114.88	5,369.86
	40/hr/wk	25.49	26.76	28.10	29.51	30.98

Operators % Increase (CBA)	Per contract	PW - Entry 0-12 Mo.	PW - Step 1 13-24 Mo.	PW - Step 2 25-36 Mo.	PW - Step 3 37-48 Mo.	PW - Step 4 49+ Mo.
Operators % Increase (CPI)						
Journeyman Maintenance Worker	Annually	58,908.67	61,857.79	64,942.08	68,198.40	71,602.18
	Monthly	4,909.06	5,154.82	5,411.84	5,683.20	5,966.85
	40/hr/wk	28.32	29.74	31.22	32.79	34.42

Operators % Increase (CBA)	Per contract	PW	Additional Lead Pay
Operators % Increase (CPI)			
Lead Maintenance Worker	Annually	78,766.08	5,000.00
	Monthly	6,563.84	416.67
	40/hr/wk	37.87	

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	69,783.55	73,273.34	76,935.17	80,781.31	84,824.06
	Monthly	5,815.30	6,106.11	6,411.26	6,731.78	7,068.67
	40/hr/wk	33.55	35.23	36.99	38.84	40.78

Teamsters % Increase (Serg.)		S - Step A 0-23 Mo.	S - Step B 24 + Mo.	Patrolman continued	P - Step E 61+Mo.
Sergeant	Annual	101,425.15	104,976.38		89,063.42
	Monthly	8,452.10	8,748.03		7,421.95
	40/hr/wk	48.76	50.47		42.82

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	53,600.26	56,279.04	59,092.99	62,042.11	65,150.98
	Monthly	4,466.69	4,689.92	4,924.42	5,170.18	5,429.25
	40/hr/wk	25.77	27.06	28.41	29.83	31.32
Lead Dispatcher	7.5%				Monthly	5,836.44

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	59,449.34	62,423.04	65,544.19	68,812.80	72,253.44
	Monthly	4,954.11	5,201.92	5,462.02	5,734.40	6,021.12
	40/hr/wk	28.58	30.01	31.51	33.08	34.74

NON-UNION POSITIONS
Parks & Recreation

Position	Year 1	Year 2	Year 3
Concession	\$16.66	\$16.76	\$16.86
Lifeguard	\$16.91	\$17.01	\$17.11
Lifeguard w/WSI	\$17.16	\$17.26	\$17.36
Assistant Manager	\$20.16	\$20.26	\$20.36
Manager	\$21.16	\$21.26	\$21.36

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

Glossary



BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FTE: Full-time equivalent employee.

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

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

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

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

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

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

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

GOALS: The objective of specific tasks and endeavors.

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

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

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

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

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

INTERGOVERNMENTAL SERVICES:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ORDINANCE: A statute or regulation enacted by City Council.

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

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

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

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

Examples include insurance and retirement benefits.

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

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

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

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

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

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

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

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

RCW: Revised Code of Washington.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

WAC: Washington Administrative Code,

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

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

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