

CITY OF OTHELLO



2016 ADOPTED BUDGET

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

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The City of Othello

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

MEMORANDUM

Date: February 25, 2016
From: Shawn Logan, Mayor
To: City Council Members
Re: 2016 Budget Message

For the past nine 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 2016. 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 \$29,085,085. Total expenditures are \$19,000,182 for a total ending fund balance of \$10,084,903.

Revenues have been budgeted as realistically as possible using the available formulas from MRSC and other national and local economic trends. Property taxes are estimated using the 1.00% statutory limit resulting in \$1,559,063. Property valuations are estimated at \$496,605,844. Earned interest income has been projected to be 1% as a conservative measure for 2016. Revenue from sales tax is distributed between the General Fund and Street Fund.

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

The 2016 budget reflects a 2.0% increase in the Teamsters collective bargaining agreement for Dispatch and a 3.0% increase for the Sergeants. The Fraternal Order of Police agreement reflects a 2.0% increase for the Officers. The Operating Engineers collective bargaining agreement reflects a 3.0% increase for 2016. All non-union salary increases are set at 2.0%.

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

General Fund Expenditures

The 2016 beginning fund balance for the General Fund is estimated to be \$671,734. New revenues are expected to be \$5,413,887 for total available resources of \$6,085,621. Total anticipated expenditures are \$5,684,850. The General Fund balance at the end of 2016 is anticipated to be \$400,771. The ending fund

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

Civil services funding remains at \$1,730. Capital expenses for Administration are \$28,100 for city hall computer and phone system upgrades. And \$25,000 to continue the street lighting project headed by the Beautification Committee.

The Police Department budget is 46% of the General Fund. The Police Department capital budget for 2016 contains \$45,500 for one new police utility vehicle.

Fire Services in the General Fund total \$324,669, of which \$251,169 is contract services with Adams County Fire District #1, including a 0.3% CPI increase per contract. This increase is optional, however the fire department has imposed the increase for the last 12 years. The remaining expenditures are LEOFF 1 benefits and miscellaneous General Fund obligations. \$32,000 was included in the 2016 budget for a new generator. City Council sets aside dollars in a fire equipment reserve fund every year. At the end of 2015 the balance in that fund is estimated at \$240,497.

In the Parks and Recreation Department Recreational Services and Program Division, we’ve added the city trips and tours programs which will promote family friendly activities throughout the year. City Council approved the addition of a Park & Recreation Coordinator in 2012 which will carry forward into future years. 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 2016 budget will be larger than the 2015 budget. Capital projects for 2016 total \$305,377 for a skateboard park.

The 2016 Park and Recreation operational budget is only slightly up from 2015 by \$39,059. This is mainly due to requested repairs and maintenance.

The 2016 Building/Planning budget saw no significant changes. Changes in this budget are driven by planning reviews for growth in the community.

Library operating expenses for 2016 budgeted at \$2,000, which is typical for regular operations.

Street Fund Expenditures

The Street Fund budget for 2016 represents 20.6% of the total city budget. Anticipated beginning fund balance for the Street Fund is \$489,876; total new revenues are estimated to be \$3,575,854; total available resources are \$4,065,730. Approved expenditures for 2016 are \$3,908,652 for an anticipated ending fund balance of \$157,078. The Street Fund budget reflects an overall increase of \$1,894,297 for 2016 due to an increase in capital projects. Street capital expenses for 2016 contain \$2,152,867 to renovate 1st and 14th Avenues. The majority of these projects is paid for with Federal Grant funding through the Washington State Transportation Improvement Board.

The Street Reserve Fund will begin the year with a balance of \$114,543. Revenues include \$550 in interest earnings. No expenses are planned for 2016, from the Street Reserve Fund. This will leave an ending fund balance of \$115,093.

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 2016 is expected to be \$39,634, with new revenues of \$39,180, for total available revenues of \$78,814. Total expected expenditures are \$39,087 with an estimated ending fund balance of \$39,727 for 2016.

Real Estate Excise Tax Fund

The beginning fund balance for the REET Fund in 2016 is \$57,636, with anticipated revenues of \$40,100, for total available revenues in the Real Estate Excise Tax Fund of \$97,736. Total expected expenditures for 2016 are at \$95,500 (\$45,500 for a new police vehicle and \$50,000 to savings for a fire truck purchase). The ending balance is expected to be \$2,236.

Utility Tax Fund

The estimated beginning fund balance in the Utility Tax Fund for 2016 is \$202,434. Revenue generated from the 6% utility tax on Natural Gas, Electricity and Telephone Utilities is projected to be \$1,315,000, for total available revenues, of \$1,517,469. Expenditures total \$1,512,900. Expenditures will be distributed as follows; \$1,196,650 to General Fund operations, \$110,000 to the Main St debt service, and \$150,000 for street projects.

Water Utility Fund

Beginning fund balance in the Water Fund for 2016 is projected to be \$202,271. Total revenues are likely to be \$3,826,383 resulting in total available revenue of \$4,028,654. \$2,663,625 has been appropriated for operational expenditures, and \$1,265,000 (including \$882,000 from Water Reserves) for capital expenditures, leaving an ending fund balance of \$200,029. Water capital projects include \$600,000 for the well housing for well #9, \$265,000 for a water tower maintenance program (year two of six), and \$300,000 for infrastructure improvements.

The Water Reserve Fund will begin 2016 with a balance of \$1,730,446. Revenue includes \$8,000 in interest. Expenses total a \$882,000 transfer to the Water fund, for the capital projects mentioned above; leaving a fund balance of \$856,446.

Sewer Utility Fund

2016 beginning fund balance for the Sewer Fund is \$151,473. New revenue is anticipated to be \$1,515,100, for a total of \$1,666,573 in available revenues. Appropriated expenditures are \$1,475,685, leaving an ending fund balance of \$190,888. Transfers from the Sewer Fund include \$1,000,000 to the Sewer Reserve Fund for general reserves, \$5,000 to the Sewer Reserve Fund for General Facility charges, \$50,000 to the cumulative reserve fund for equipment, and \$1,000 to the General Fund to share the cost of IT. \$179,913 to the general fund for the cost allocation, and \$70,000 to the street fund for the public works allocation.

The Sewer Reserve Fund will begin the year with a balance of \$5,954,329. Revenue includes transfers of \$1,055,000 from the sewer fund and interest earnings of \$19,000, leaving a 2016 ending fund balance of \$7,028,329, of which \$200,000 is emergency reserves.

Solid Waste Utility Fund

The Solid Waste Fund is estimated to have a beginning fund balance of \$78,191 in 2016. New revenues are projected to be \$1,142,110 giving this fund \$1,220,301 in available revenue. \$1,166,575 in expenditures has been appropriated for 2016, resulting in an ending fund balance of \$53,726. Current expenses for 2016 include landfill fees of \$511,788 and \$385,000 for contracted services with CDSI. Capital projects for 2016 contain \$55,000 for alley approach restoration.

Crime Prevention Fund

Beginning fund balance in the Crime Prevention Fund for 2016 is projected to be \$5,172. Total revenues are likely to be \$7,582 resulting in total available revenue of \$12,700. \$12,700 has been appropriated for operational expenditures, leaving an ending fund balance of \$0. This fund is intended to operate as its cash flows allow. There is no minimum fund balance for this fund.

Investigation Fund

Beginning fund balance in the Investigation Fund for 2016 is projected to be \$73. Total revenues are likely to be \$1,000 resulting in total available revenue of \$1,073. \$1,000 has been appropriated for operational expenditures, leaving an ending fund balance of \$73. 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 2016 is estimated to be \$8,862,574. Total new revenues are \$1,162,692 and expenditures are \$990,500, leaving an ending balance of \$9,034,766.

Debt Service Funds

The City has the following Debt Service Funds and payments for 2015.

1. **Fund 220** - Public Works Trust Fund, Broadway (\$30,817) (final payment in 2026)
2. **Fund 225** - General Obligation Bond (2010), Main Street Construction Project (\$244,591) (final payment in 2035)

Summary

In summary, the 2016 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 2016.
4. Review comprehensive plan relative to growth of the City of Othello.

I hope that you will favorably consider the 2016 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 2016 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 2016. I would like to thank all of the staff members, in particular the Department Directors, who have taken the time to develop their budgets, and the City Administrator for being the catalyst in coordinating their efforts. On behalf of the staff of the City of Othello, I present to you, the City Council of Othello, the 2016 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

2016 Adopted Budget

Budget Adopted: November 23, 2015



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	2014 – 2017
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Council Members

Pos. #1 – Genna Dorow	2014 – 2017
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Pos. #2 – John Lallas	2014 – 2017
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Pos. #3 – Corey Everett	2014 – 2017
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Pos. #4 – Eugene Bain	2016 – 2019
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Pos. #5 – Larry McCourtie	2016 – 2019
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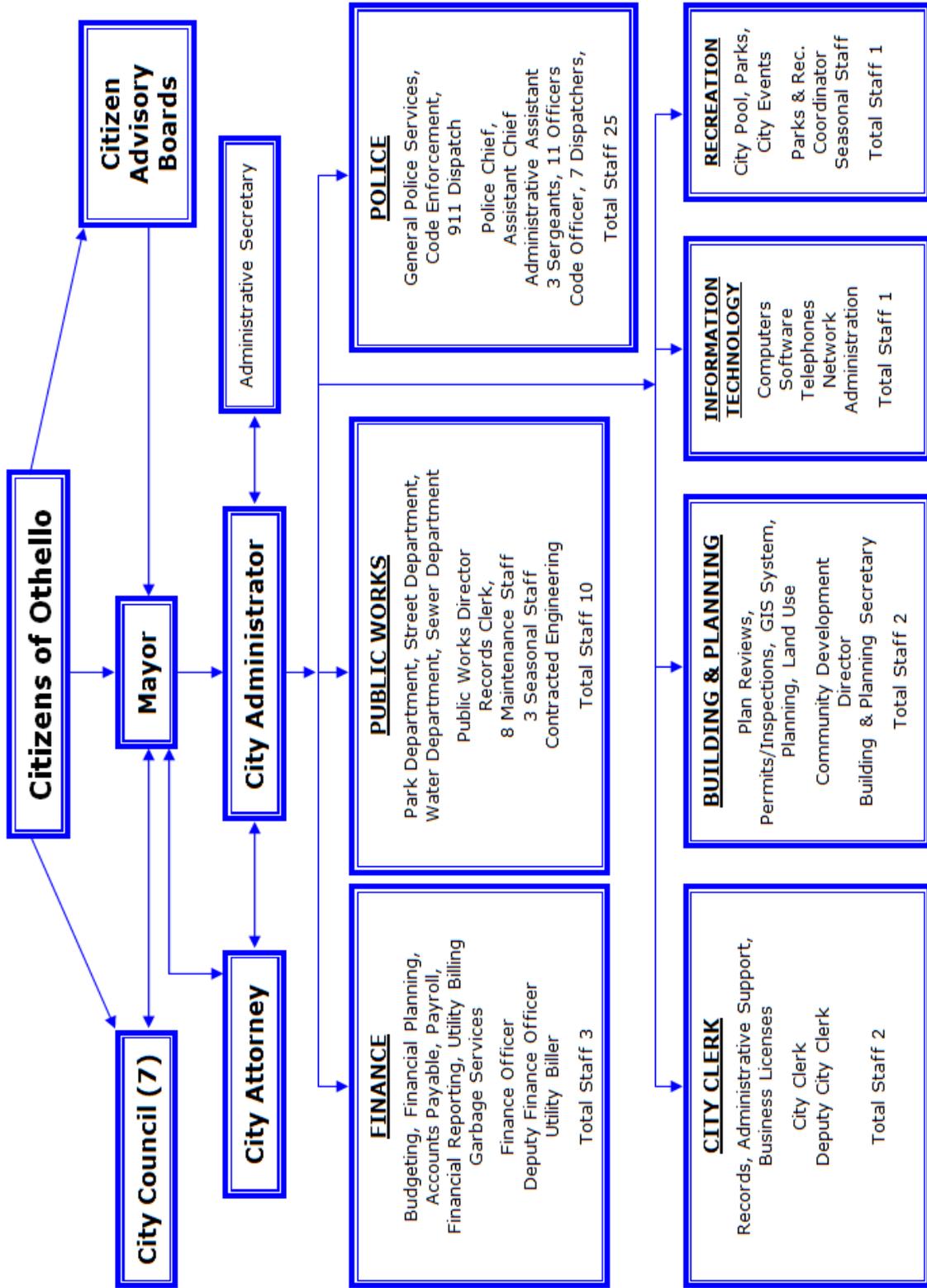
Pos. #6 – Mark Snyder	2016 – 2019
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Pos. #7 – Angel Garza	2016 – 2019
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APPOINTED STAFF

City Administrator	Wade Farris
City Clerk	Debbie L. Kudrna
Finance Officer	Spencer Williams
Chief of Police	Phil Schenck
Public Works Director	Terry Clements
City Attorney	Kelly Konkright
Community Development Director	Travis Goddard

2016 ORGANIZATIONAL CHART



This year we added one maintenance staff employee in the Public Works department, for a new total of eight. We also added three seasonal staff in the Public Works department. No staffing changes in other departments.

Community and Council Committee Members

Adams County Development Council

City Representative:

- Wade Farris

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

Adams County Fire District #5 Council Committee

City Representatives:

- Councilmember Mark Snyder
- Councilmember Eugene Bain
- Councilmember Corey Everett
- City Administrator Wade Farris

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

Adams County LEOFF Board

- Member-at-Large: Robert Fuller
- Othello City Council Rep.: Corey Everett
- Fire Dept. Representative: Neil Wright
- County Commissioner: Roger Hartwig
- Police Dept. Representative: Jim Dietrich

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

perform all determinations as specified in RCW

41.26.

Adams County Mosquito Control Board

City Representative:

- Everett Cole

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

Adams County Solid Waste Advisory Committee

City Representative:

- Councilmember Corey Everett

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 Genna Dorow, Marc Snyder, & Eugene Bain
- Alternate: Corey Everett

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

Civil Service Commission

- Tim Wilson

- Joe Montemayor
- Terry Thompson
- Secretary/Examiner: Debbie Kudrna

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.

Judicial Committee

City Representatives:

- Mayor Shawn Logan
- Councilmember Mark Snyder
- Police Chief Phil Schenck
- City Administrator Wade Farris
- County: Attorney Randy Flyckt
- Sheriff Dale Wagner
- Commissioner: John Marshall

The Judicial Committee negotiates interlocal agreements with Adams County for judicial services and dispatching services.

Othello Housing Authority Commission

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

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

Othello Planning Commission

- Chris Dorow
- Terry Thompson
- Brian Gentry
- Roger Ensz
- Deena Vietzke
- Staff: Community Development Director
Travis Goddard and Secretary Trisha Tolley
- Councilmember liaison: John Lallas

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

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

Othello Pool Committee

- Councilmember Corey Everett
- Councilmember John Lallas
- Councilmember Genna Dorow
- Alternate: Mark Snyder
- Mayor Shawn Logan
- City Administrator Wade Farris
- Park & Rec. Commissioner: Alan Hanks
- Othello Public Works: Terry Clements

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

Profile of Othello

The City of Othello, known as the “Heart of the Columbia Basin”, is located 110 miles southwest of Spokane and 190 miles southeast of Seattle. Othello is situated in the panhandle of Adams County and has a population of approximately 7,780 within the corporate limits, with an additional population of 14,000 within the Greater Othello area.

HISTORICAL POPULATION

<u>Year</u>	<u>City of Othello</u>	<u>Adams County</u>
2015	7,780	19,410
2014	7,695	19,400
2013	7,565	19,200
2012	7,495	19,050
2011	7,420	18,950
2010	7,364	18,728
2009	6,595	18,000
2008	6,495	17,800
2007	6,340	17,600
2006	6,205	17,300
2005	6,120	17,000
2004	6,050	16,700
2003	5,905	16,600
2002	5,895	16,600
2001	4,638	16,428
1990	4,638	13,603

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

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

Othello is fortunate to have a modern, well equipped hospital, and two medical clinics as well as other services that provide exceptional medical services to citizens. There are numerous

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

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

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

The City has a staff of 46 full and part-time employees. The police department employs 16 commissioned officers, 5 full-time and 2 part-time dispatchers, an administrative assistant and a code enforcement officer. The police department has a School Resource Officer. The City of Othello also provides dispatch service for Othello ambulance services and Adams County fire District #5.

The City administration staff has 9 full-time and one part-time employee. Administration covers the city administrator; finance, i.e. payroll, accounts payable, and utility billing; city clerk's office including contracts and records management; information technology department; and the planning/building department.

The public works department is made up of 10 full-time employees. Public works activity includes operation and maintenance of the city's water, sewer, streets, storm water, and park

systems.

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

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

City of Othello Economics

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

Agriculture and Industry

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

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

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

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

Future Growth

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

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

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

Budget Philosophy & Policy

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

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

- **General Fund** The General Fund shall have a fixed minimum balance of \$400,000. This balance will be broken down between two reserves: Operating Reserves of \$200,000 and Emergency Reserves of \$200,000.
- **Water Utility Fund** The Water Fund shall have a fixed minimum balance of \$200,000. To increase Water Fund reserves for future water capital projects, Council determined that if the ending fund balance is over 30% of the next year's operating budget, the difference will be transferred to the Water Reserve Fund.
- **Sewer Utility Fund** The Sewer Fund shall have a fixed minimum balance of \$75,000. To increase Sewer Fund reserves for future sewer capital projects, Council determined that if the ending fund balance is over 30% of the next year's operating budget, the difference will be transferred to the Sewer Reserve Fund.
- **Street Fund** The Street Fund shall have a fixed minimum balance of \$150,000. To increase Street Reserves for future street capital projects, Council determined that if the ending fund balance is over 30% of the next year's operating budget, the difference will be transferred to the Street Reserve Fund.
- **Reserve Funds** City Council determined that it is in the best interest of the City that the following reserve funds maintain a

minimum fund balance as follows:

- Gen'l Fund Reserve Fund	\$150,000
- Water Fund Reserve Fund	\$200,000
- Sewer Fund Reserve Fund	\$200,000
- Street Fund Reserve Fund	\$200,000

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

As population and vehicular traffic increases on city streets, so does the need for better maintenance and improvement to the street system as well as other infrastructure requirements. Current State mandates have increased demands for planning/engineering along with related services. There are also

several community projects that will need to be addressed in the coming years. The City will continue to approach the future with a conservative outlook on revenues and attempt to provide the highest possible services to the citizens of this community at the least cost.

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

Budget Overview & Process

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

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

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

The 2016 budget process began with department heads preparing their capital expenditure requests. General operating expenditures are then reviewed by the department heads and their requests are submitted to the finance department. Salaries, benefits and debt service are added by finance. The requests are then forwarded to the Administrator and mayor along with estimated

revenue in the form of a draft.

The draft is revised by evaluating the impact of the requests on the City's needs and goals. In late 2015, during the 2016 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 2016 Budget Development

July 15, 2015	Request to department heads for estimated revenue and expenditures
September 22, 2015	Estimates filed with City Clerk.
Sep 23 - Oct 7, 2015	Council budget committee meetings.
September 28, 2015	Set public hearing for 2016 revenue sources.
September 24, 2015	Revenue sources public hearing notice published.
October 5, 2015	Public hearing - 2016 revenue sources
October 26, 2015	Budget workshop with full Council
October 15, 2015	Published notice of public hearing for 2016 – 2021 capital facilities plan.
October 15, 2015	Published notice of public hearing for proposed budget.
November 2, 2015	Preliminary budget and message due to City Clerk and Council (1 of 2).
November 9, 2015	Preliminary budget and message due to City Clerk and Council (2 of 2).
November 9, 2015	Public hearing for 2016 – 2021 capital facility plan.
November 9, 2015	Public hearing on proposed 2016 budget
November 13, 2015	Proposed budget available to the public.
November 23, 2015	Adoption of 2016 Ad Valorem Property Tax
November 23, 2015	Adoption of 2016 – 2021 capital facility plan.
November 23, 2015	Adoption of 2016 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
- Real Estate Excise Tax Fund 135
- Utility Tax Fund 140

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

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:

- Sidewalk Construction Fund 305

Enterprise Funds

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

- Water Utility Fund 401
- Sewer Utility Fund 404

- Solid Waste Utility Fund 406

Trusts and Required Reserves

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

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

Labor Relations

The City has 46 full & part time employees. 31 employees are represented by three labor organizations: 8 employees are covered by Operating Engineers Local No. 280, 12 employees are represented by Teamsters, and 11 employees are covered by the Fraternal Order of Police Tri-City Lodge 7. The City executes agreements with each of the bargaining units on salaries, vacation, sick leave, medical and dental, grievance procedures, and working conditions. Each of these contracts expires December 31, 2016. The City strives to be fair to employees, to be consistent with all applicable state laws, to ensure equity and to promote labor relation policies beneficial to both

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

Pensions for City employees are provided through the Washington State Department of Retirement Systems using either the Public Employees Retirement System (PERS II, or PERS III) or the Law Enforcement Officers and Firefighters LEOFF I and LEOFF II), both of which are cost sharing, multiple-employer public employee retirement systems. The following are the 2015 rates of contribution for the City and the employee:

Retirement Plan	City Contribution	Employee Contribution
LEOFF II	5.23%	8.41%
PERS II	11.18%	6.12%
PERS III	11.18%	5% - 15%

Labor Organizations

Operating Engineers Local No. 280

37 E. Main Street
Othello, WA
8 Members

Fraternal Order of Police Tri-City Lodge 7

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

Teamsters Info

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

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City of Othello

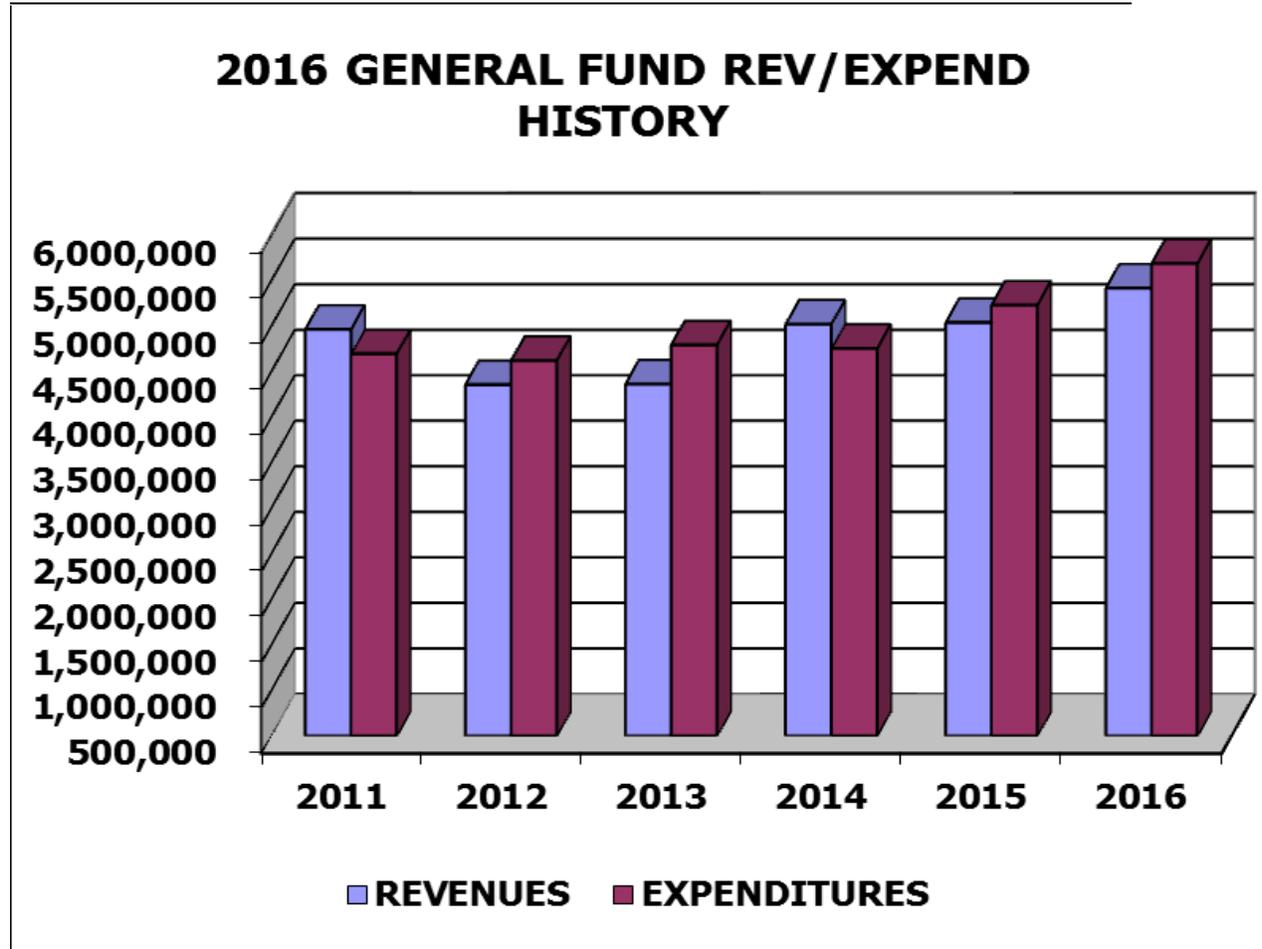


Departmental Budgets

GENERAL FUND

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

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



GENERAL FUND REVENUE SOURCES

Property Taxes: Property taxes are levied on 100% of assessed valuation as determined by the Adams County Assessor’s office. For 2015 the city’s tax rate is 3.146892 per thousand dollars of assessed valuation for collection in

2016. The assessed value of property for 2015 is \$496,605,844 which is used to determine 2016 property tax collections. At this time the maximum Property Tax increase allowed is 101% of the highest previous request.

Sales Tax: A 7.7% sales (or use) tax is collected on every taxable event in the City of Othello. The City’s share of the 7.7% sales tax is 1.09%. Of this amount, .5% is allocated to the General Fund, .5% is allocated to the Street Fund and the remaining .09% of sales tax revenue is for Criminal Justice purposes. Adams County adopted this additional sales tax in May of 1994. Criminal Justice revenues are pooled together for the entire county; the County receives 10% and the remainder is distributed to cities and towns on a per capita basis. These funds are used for prosecution services provided by Adams County.

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

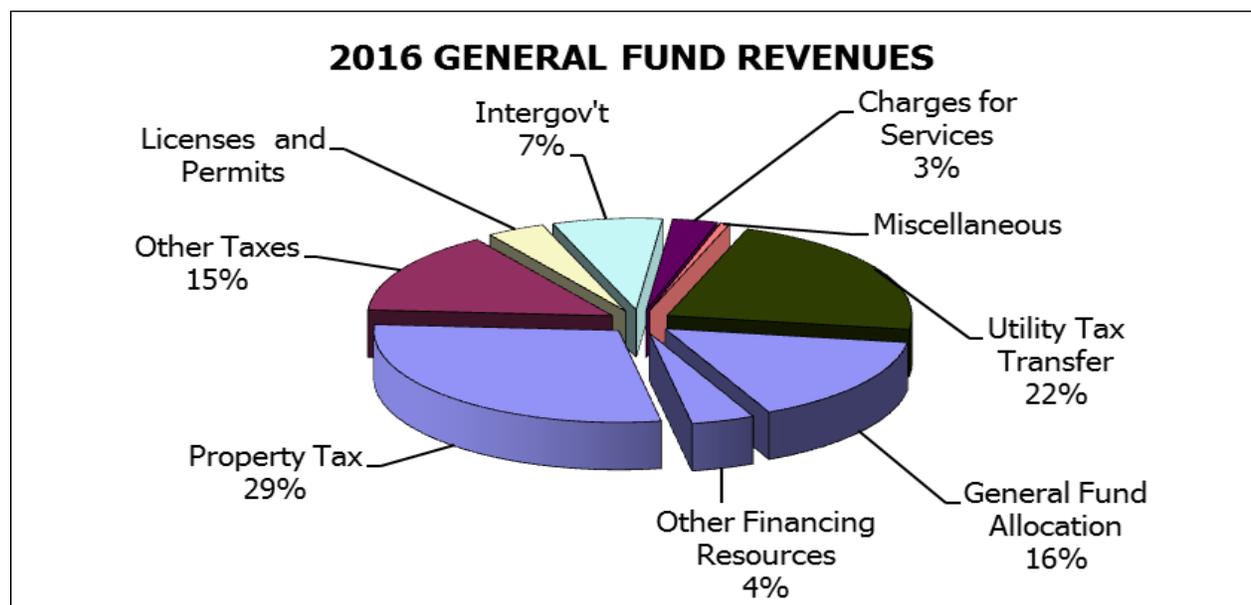
Intergovernmental Revenues: Intergovernmental Revenues are revenues received from the state or county. State distributed criminal justice funds are used to assist local governments in the area of public safety. Other intergovernmental revenues include the Liquor Excise Tax and Liquor Board Profits, which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

mandated for alcohol prevention programs. Othello also receives Sales Tax Mitigation payments to offset the Streamline Sales Tax Initiative, and City Assistance dollars from the State to help replace revenue lost when the Motor Vehicle Tax went away. Additional revenue is received from Othello Hospital, and Fire District #5 for E-911 dispatch services.

Charges for Services: State law allows cities in Washington to recover charges for services. Currently the City of Othello charges fees for finger printing, plan reviews, reservation of shelters, swimming pool fees, ball field use, photo copies, etc.

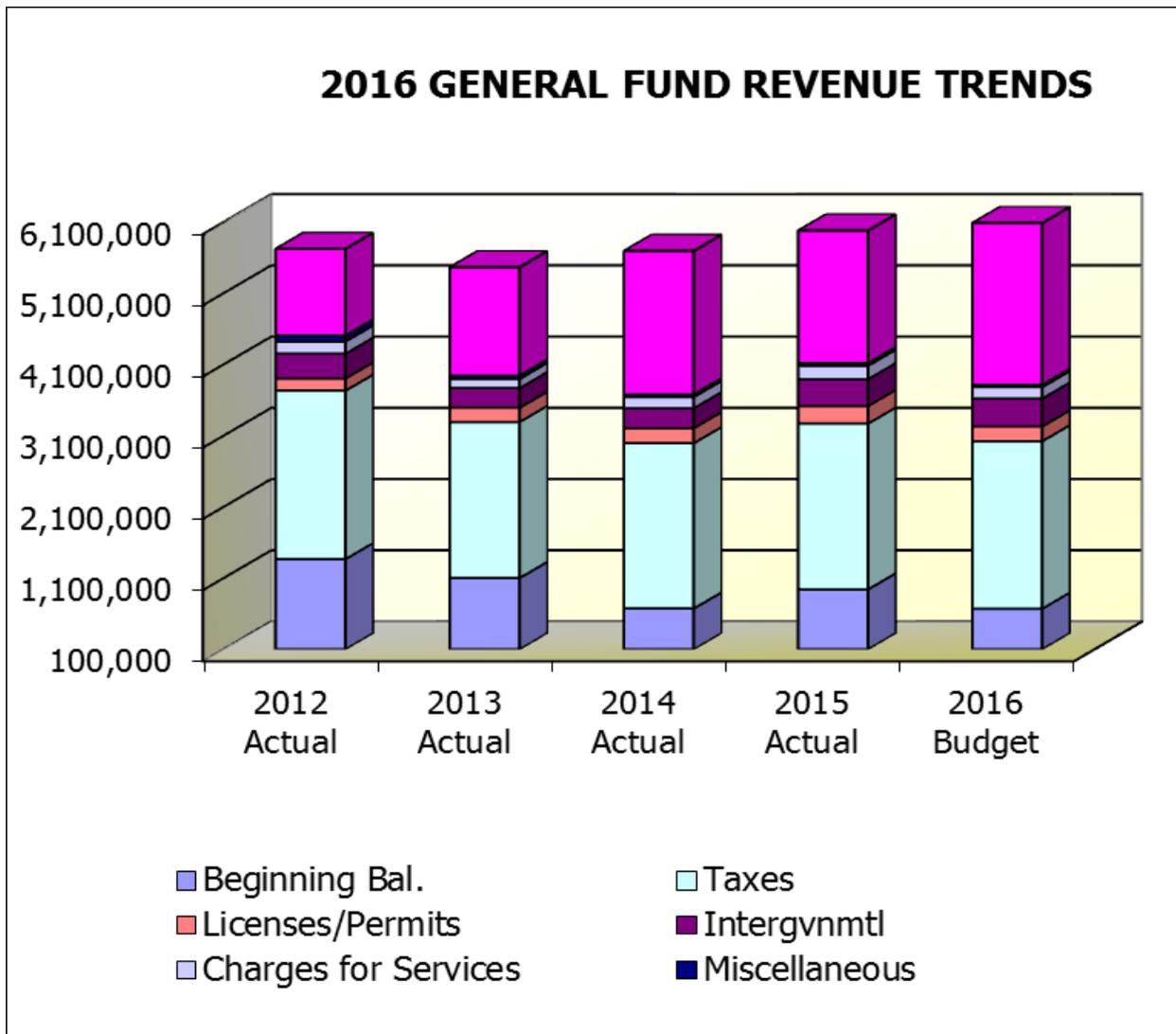
Miscellaneous Revenues: The majority of miscellaneous revenue is interest earned on investments. Other areas include building rentals, salvage, and concessions at the swimming pool.

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



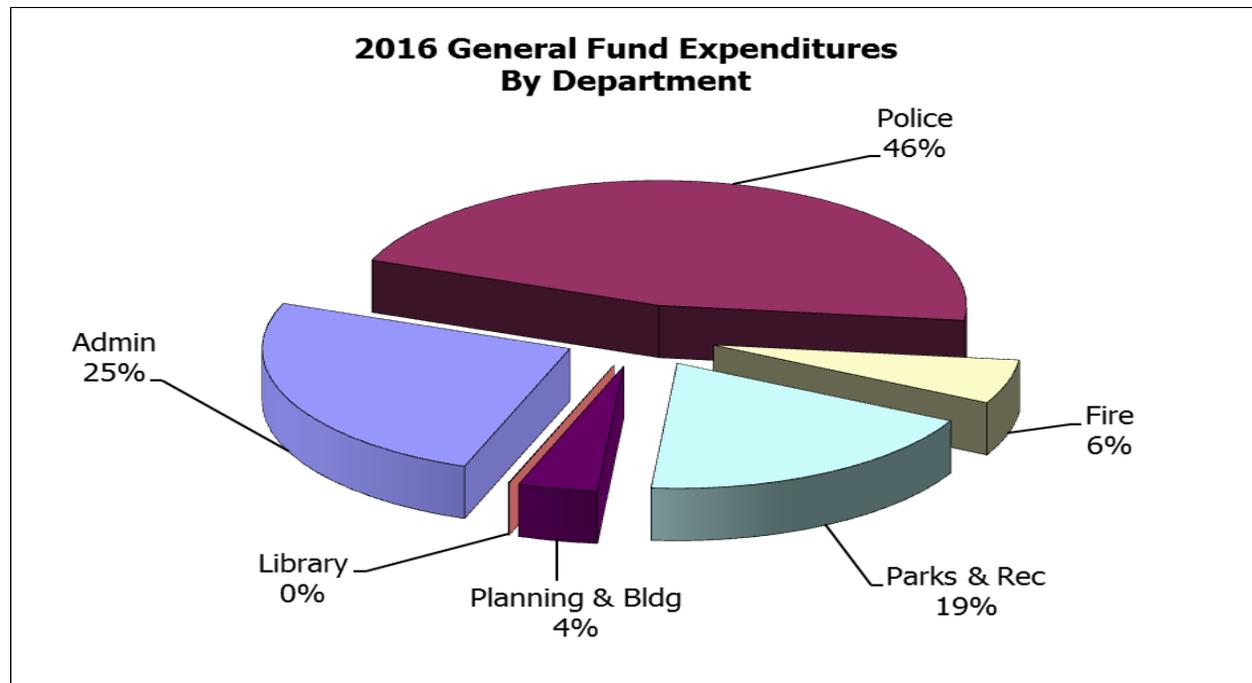
General Fund Revenue History

Revenues	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2015 / 2016 Chg. %
Beginning Bal.	1,367,888	1,102,786	674,919	942,630	671,734	-28.74%
Taxes	2,364,834	2,191,162	2,321,642	2,327,204	2,351,513	1.04%
Licenses/Permits	171,233	199,567	210,564	247,431	207,050	-16.32%
Intergovernmental	347,775	274,788	279,606	376,654	392,457	4.20%
Charges for Svcs	170,138	128,824	156,668	188,215	160,300	-14.83%
Miscellaneous	85,849	46,937	38,018	38,189	33,172	-13.14%
Interfund Trans	1,214,546	1,520,794	2,013,142	1,859,478	2,269,395	22.04%
Total New Rev	4,354,376	4,362,071	5,019,640	5,037,171	5,413,887	7.48%
Total Revenue	5,722,263	5,464,857	5,694,559	5,979,801	6,085,621	1.77%



General Fund Department Expenditures

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



Administration Department

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

Staffing for Administrative Departments consists of the City Administrator, Administrative Secretary, City Clerk, Receptionist, Finance Officer, Deputy Finance Officer, Utility Billing Clerk, Community Development Director, Building/Planning Secretary (Permanent Part-Time Position), and an Information Technology Manager, for a total full-time equivalent (FTE's) of 9 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 and the Deputy Finance Officer, and Utility Biller. 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
- Assist in the 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 2015 the Administrative Department accomplished the following:

- | | |
|---|---|
| <ul style="list-style-type: none"> • Continual staff development for minute taking, business licensing, on-line Council packets, and cross-training in utility billing. • Contracted with the county for building inspection services. • Developed a new streamlined boundary line adjustment process. | <ul style="list-style-type: none"> • Hired a part time employee to scan City documents for availability on our web site. • Developed an asset inventory policy and process to bring the fixed and small and attractive asset system up to date • Developed and drafted the City wide comprehensive plan. |
|---|---|

General Administration Operational Statistics

	2012	2013	2014	2015	CHANGE	% CHANGE
Utility Bills Issued	24,747	25,149	25,767	26,568	801	3.11%
Receipts Processed	11,177	10,677	11,109	12,559	1,450	13.05%
Account Payable Checks Issued	1,414	1,467	1,446	1,494	48	3.32%
Accounts Payable EFT Transactions	60	68	71	70	-1	-1.41%
Payroll Checks Issued	542	505	518	543	25	4.83%
Payroll EFT Transactions	660	683	628	687	59	9.39%
Dog Licenses Issued	697	365	499	503	4	0.80%
Park Shelter Reservations	302	237	207	176	-31	-14.98%
Business Licenses Issued	706	682	656	669	13	1.98%

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:

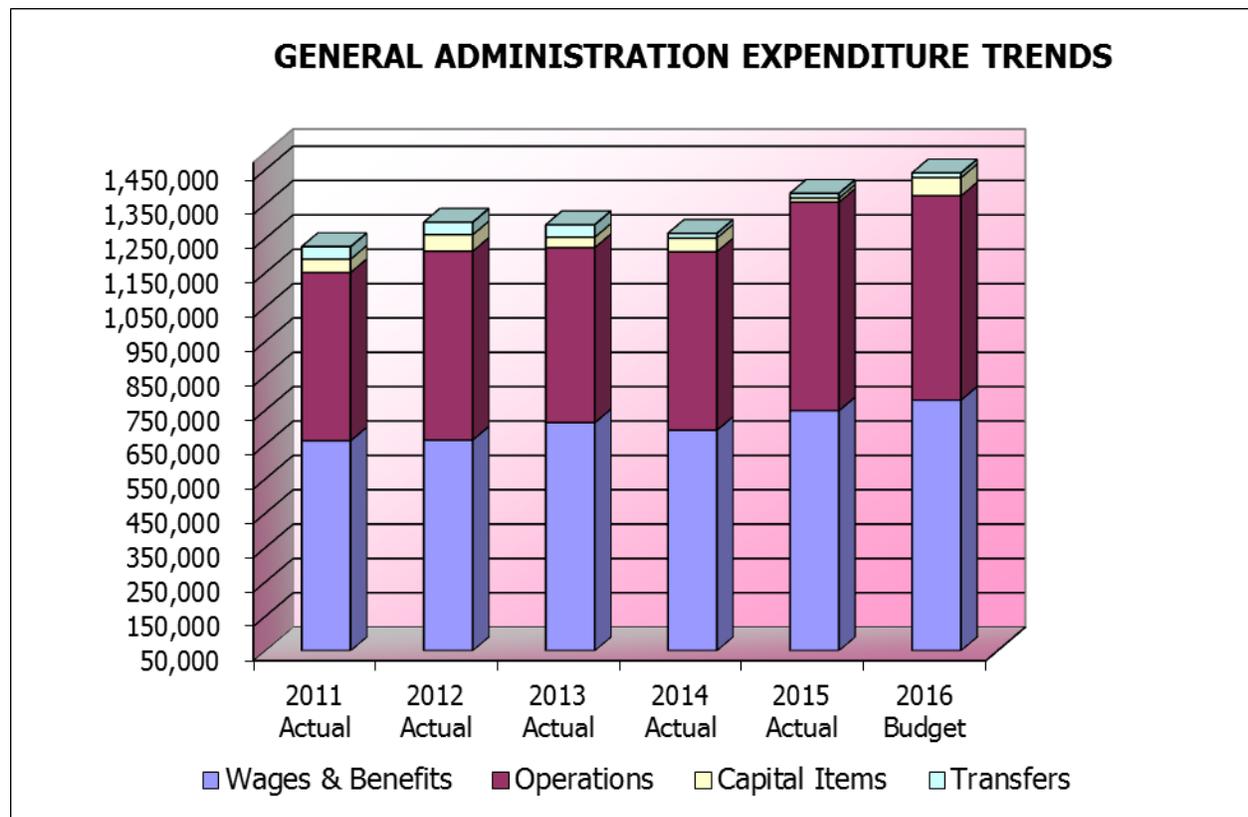
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| <ul style="list-style-type: none"> • Adopt the City wide comprehensive plan. • Continue making City plans, maps, contracts & agreements, and supporting documents available on our web site. • Reorganize the City’s development code. • Streamline the permitting process, including the acquisition and use of Permit Trax software. | <ul style="list-style-type: none"> • Establish an offsite backup of all financial, data. • Continue professional development with administrative staff, specifically with the City Clerk’s roles and responsibilities. |
|--|--|

General Administration 2016 Expenditures

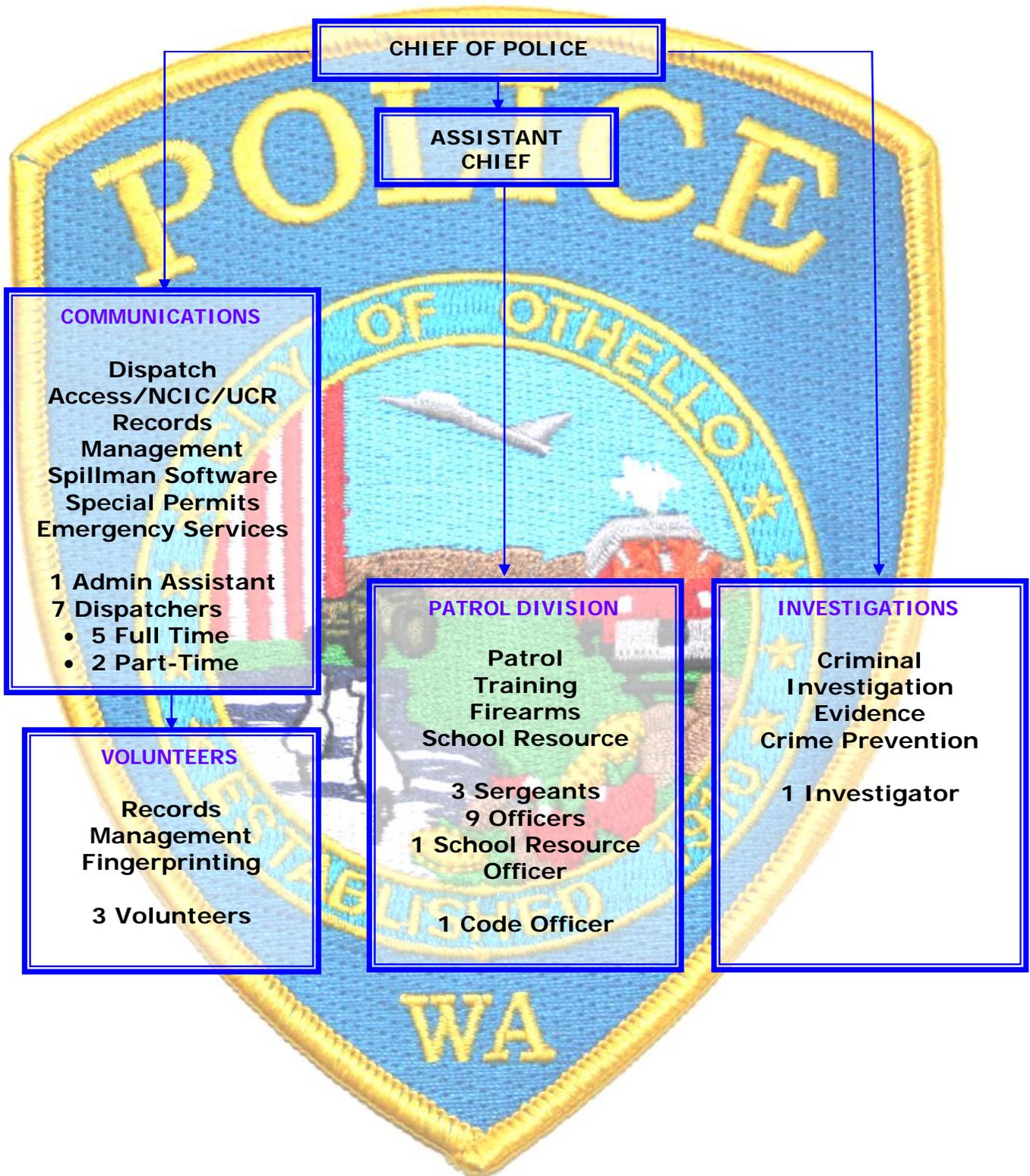
Because the General Fund is largely a service fund, the majority of the expenses in this fund are for payroll and related administrative costs. The implementation of the General Fund Cost Allocation Plan has centralized administrative payroll and operating expenditures, resulting in higher administrative 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 2015 budget are the purchase of new computers on the rotating replacement schedule, and an allocation for exterior maintenance to the City Hall building.

General Administration Expenditure History

General Admin	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2015 / 2016 Chg. %
Wages & Benefits	661,311	663,524	713,901	692,033	748,944	779,548	4.09%
Operations	490,101	549,680	509,896	519,628	606,829	594,624	-2.01%
Capital Items	38,749	48,090	30,254	39,864	11,836	53,100	348.63%
Transfers	36,000	36,000	36,000	13,440	13,650	13,560	-0.66%
Total	1,226,162	1,297,294	1,290,051	1,264,965	1,381,259	1,440,832	4.31%



Othello Police Department



Othello Police Department

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

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

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

Police Department Operational Statistics

5 Year Police Statistics						
	2010	2011	2012	2013	2014	2015
Activity:						
Calls	6,481	6,097	4,989	5,391	5,499	4858
Traffic Stops	1,958	1,559	1,804	1,257	1,124	2585
Written Warnings	404	830	1,247	968	659	0
Citations:						
Criminal Non-Traffic	205	203	170	166	176	150
Criminal Traffic	274	253	238	152	180	335
Infraction Traffic	610	598	579	377	301	540
Select Incidents Types:						
Alarms	353	331	412	380	399	333
Animal Problems	186	173	278	553	589	491
Criminal Mischief	479	385	360	378	377	178
Dui	73	65	60	41	69	76
Juvenile Problem	89	104	76	90	99	107
Loud Noise/Nuisance	208	195	148	170	163	133
Suspicious Person	997	752	820	837	889	755
Traffic Accidents	188	194	228	193	216	192
Warrants Served (Adams)	73	83	95	120	94	75
Weapons Offense	35	36	32	16	21	10
UCR Crimes:						
Simple Assault	145	143	115	117	104	94
Aggravated Assault	24	24	16	25	21	13
Burglary	88	85	82	64	57	55
Robbery	5	5	5	9	8	5

Homicide	1	-	-	1	-	0
Theft	365	347	319	234	264	226
Motor Vehicle Theft	37	35	30	46	66	29
Arson	1	2	10	2	-	3

Police Department Goals for 2016

- | | |
|---|---|
| <ul style="list-style-type: none"> • <u>Achieve accreditation</u> – Fix financial control policy, complete and train on emergency management, secure evidence room. • <u>Upgrade essential equipment</u> – Purchase a new police vehicle, replace fingerprint capture, replace 911 recorder. • <u>Maintain staffing</u> – Promote additional sergeant, hire vacant position, provide minimum 24 hours training for each officer and 12 hours for each dispatcher, train 2 EVOC | <ul style="list-style-type: none"> instructors and 2 DT instructors, train all officers in CIT, complete EVOC training for all officers. • <u>Customer satisfaction</u> – Achieve 90% satisfaction among customers with the quality and quantity of our services. • <u>Employee job satisfaction</u> – Achieve 90% satisfaction among our employees with job-related conditions. |
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2016 Police Department Expenditures

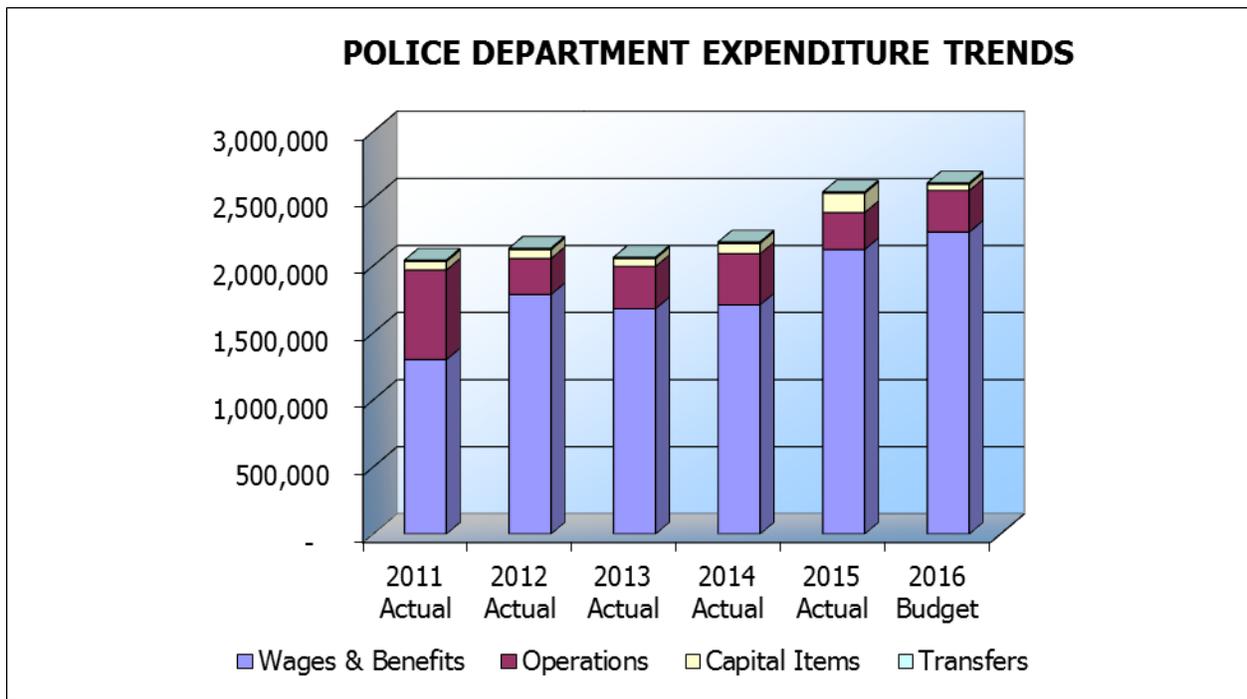
The Police Department takes seriously their mission “To Serve and Protect”. Every year they achieve their goals with a minimal budget. They strike a careful balance between maintaining appropriate staffing levels and providing training and equipment to get the job done. Dispatch is also critical as it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

Code Enforcement

Code Enforcement has a two-fold purpose: (1) Animal Control – this entails responding to citizen inquiries or complaints about lost or stray animals, noisy animals, sanitary issues, abuse and neglect, and licensing and annual renewal; (2) Code Enforcement – weeds, rubbish, human sanitation issues, business licensing, off-street parking, abandoned vehicles, zoning compliance, and building compliance. 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	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2015 / 2016 Chg. %
Wages & Benefits	1,300,222	1,785,019	1,679,381	1,707,683	2,120,628	2,250,191	6.11%
Operations	668,007	268,259	315,426	380,868	275,512	310,404	12.66%
Capital Items	62,673	66,527	57,305	77,073	142,903	45,500	-68.16%
Transfers	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Total	2,040,902	2,129,805	2,062,112	2,175,624	2,549,043	2,616,095	2.63%



Fire Department Services

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

Adams County Fire District #5

Three commissioners support Adams County Fire District #5; Larry Hollenbeck is the Chair along with Jay Weise and one position yet to be filled. Fire District #5 staff includes Chief Gary Lebacken, Assistant Chief Tom Salsbury, Captain Randy Guse and Secretary Erica Hiest, who also serves as a volunteer firefighter.

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



Goals for 2016 are to continue with fire safety inspection of all commercial business within the city limits including schools and care centers. The City Administrator, Building Official and the Police Department work closely with the Fire District to insure compliance of fire and safety issues.

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

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

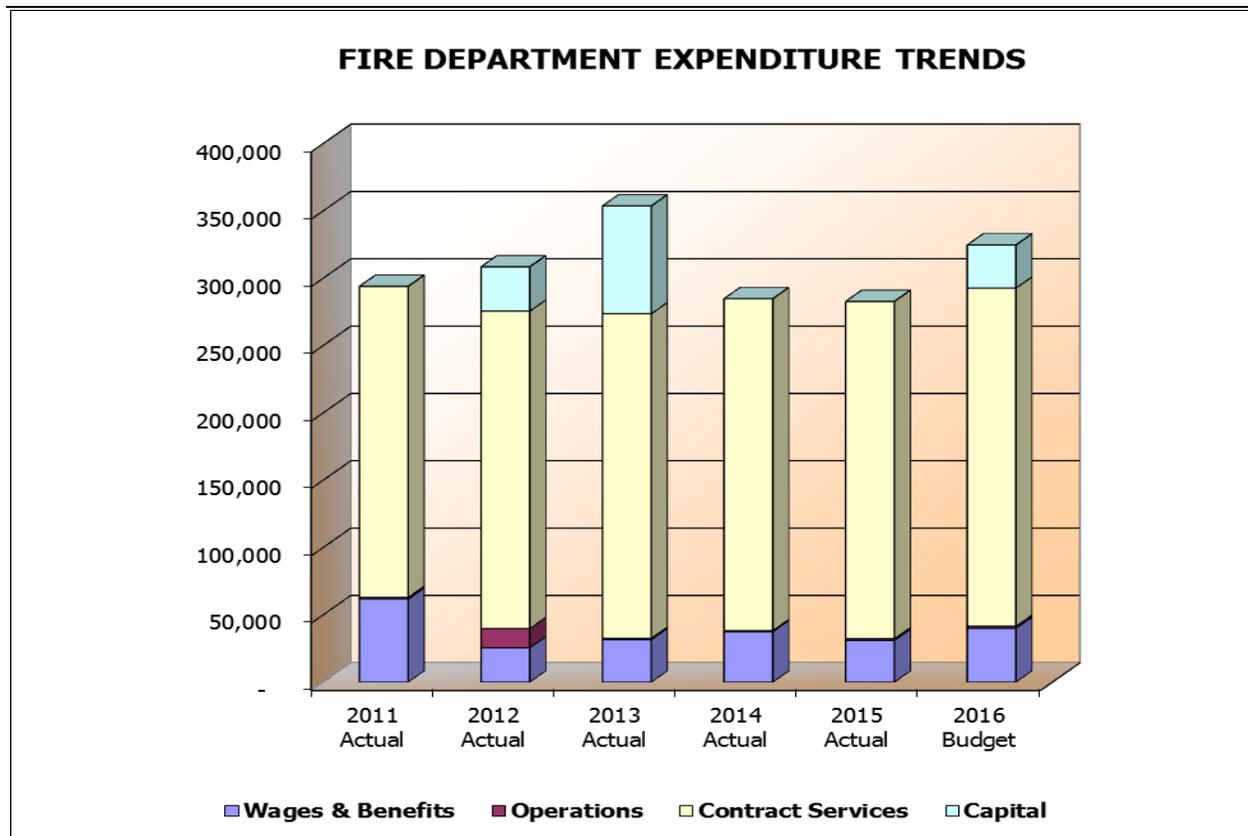
percentage of firefighters will be able to attend this annual training.

In 2015 Fire District No. 5 responded to 307 city call outs and completed 1 business inspections.

Fire Department Expenditure History

Fire Department	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2015 / 2016 Chg. %
Wages & Benefits	61,717	25,555	31,673	37,493	31,023	40,000	28.94%
Operations	1,314	14,271	960	798	1,285	1,500	16.73%
Contract Services	230,937	235,746	241,050	246,514	250,417	251,169	0.30%
Capital	-	32,890	80,000	-	-	32,000	0.00%
Total	293,968	308,462	353,683	284,805	282,725	324,669	14.84%

Contracted services with Adams County Fire District #5 for 2016 will be \$251,168. This amount includes a .3% CPI increase of \$7,51.25. In 2007 the department spent over \$400,000 for a used ladder truck that was in excellent condition. The city is purchased a new \$32,000 SUV for the Fire Department in 2012 and added \$80,000, in 2013, to a reserve for future equipment. In 2016 we budgeted \$32,000 for a new generator.



Park & Recreation Department

Recreation Division

With the installation of additional lighting and a soccer fence for the Lions Park Ball Field complex, use of this facility should increase to include soccer as well as slow pitch softball.

Following the end of the 2004 swimming season, the City Council evaluated the general condition of the swimming pool and determined that the pool was no longer safe for operations. The pool was closed for the summer of 2005 and 2006. A ballot measure



through Adams County Park & Recreation District #1 (ACPRD#1) to build a new aquatic center/swimming pool failed in 2003 and 2004; however the measure passed in February of 2006. Adams County Park & Recreation District#1 was responsible for financing of the project and the City of Othello has taken responsibility for operation of the pool. The new pool opened July 1, 2007.

Parks Division

The Parks Division is funded by the General Fund and is the responsibility of the Public Works Department for maintenance and

operations. The Parks Department uses two full time staff for park operations. The goal for the Park Division for 2014 is to continue upkeep of the city parks at the current level the community has come to expect.

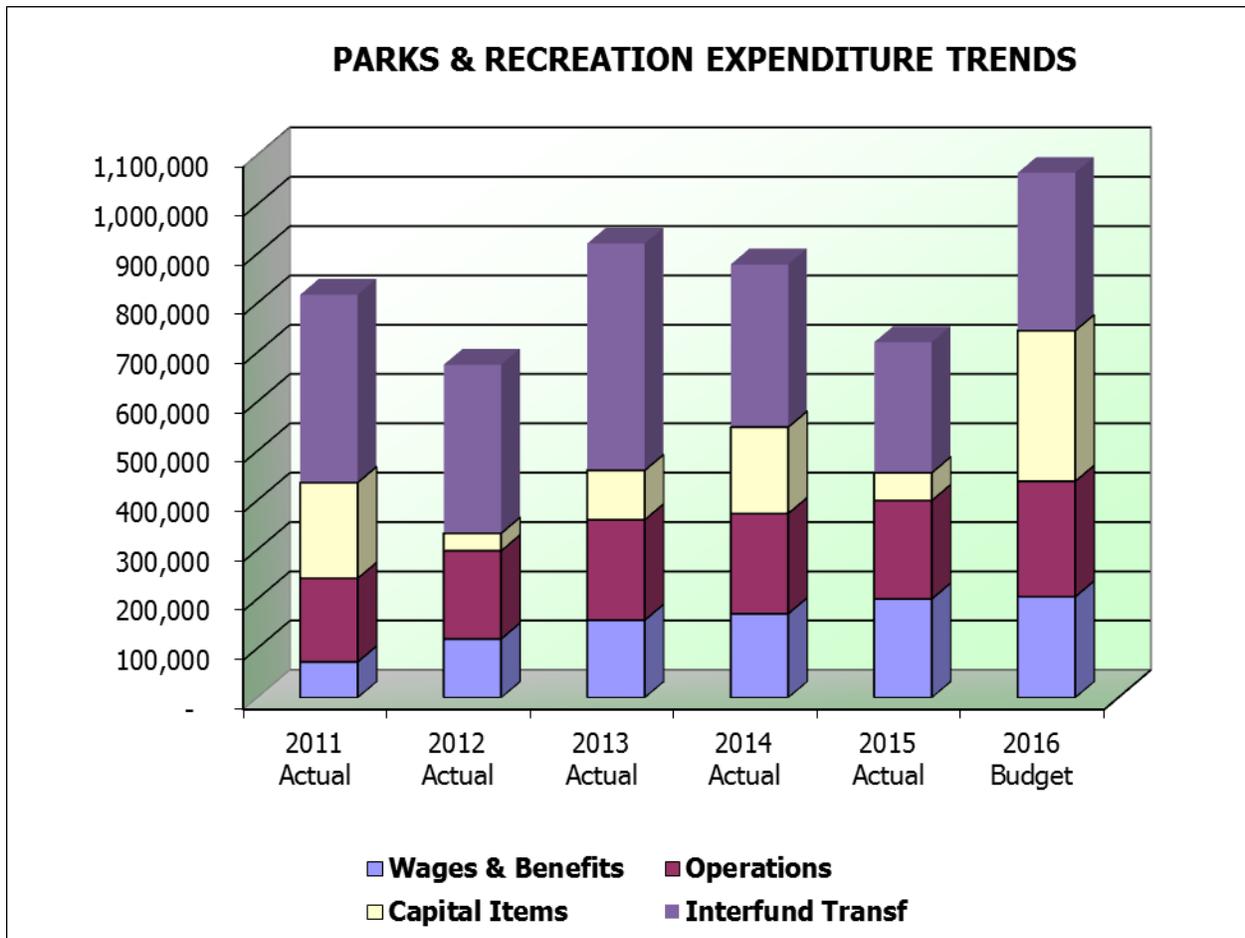
In 2005, all common public work expenditures were consolidated into one department within the Street Fund. These common expenditures include labor, shop, vehicles and equipment, supplies, and maintenance. The Street Fund pays the bills and the Accela Work Order Program distributes the costs among the

General Fund, Water Utility Fund, and Sewer Utility Fund. With implementation of the Accela Work Order Program, the Parks portion of these expenditures are easily determined and transferred on a monthly basis to the Street Fund.

Park capital expenditures completed in 2014 included a new restroom in Kiwanis Park (\$125,000) and a new pool chlorinator (\$4,000). The Council added another restroom in Lions Park in 2015 for \$145,000. We also started the design work for a new skate park. The skate part will be completed in 2016 (\$305,000).

Parks & Recreation Department Expenditure History

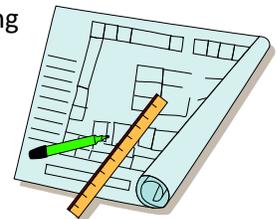
Parks & Recreation Department	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2015 / 2016 Chg. %
Wages & Benefits	72,493	119,192	157,214	170,199	200,143	204,595	2.22%
Operations	169,604	178,704	203,594	203,256	199,693	234,300	17.33%
Capital Items	194,023	35,527	100,037	175,120	56,145	305,377	443.91%
Interfund Transf	381,059	341,604	459,998	330,006	264,746	320,000	20.87%
Total	817,179	675,027	920,843	878,581	720,727	1,064,272	47.67%



Planning, Building and Code Enforcement Departments

The Planning Department looks at long term planning and growth. All new developments, utility expansions and annexations will impact our community, and the Planning Department’s focus is to maximize the positive impacts while minimizing the negative impacts. 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. The Planning Commission consists of five members appointed to six-year terms by the Mayor.

The Building Department enforces the Washington State Building Codes and Othello Zoning Codes. 75% of permits issued are “do-it-yourself” permits; therefore, education, design assistance, on-site problem solving, and document assistance are the major demand on staff resources. The department provides limited educational literature for many common projects. The Building Department is organized into three duties: plan examination, permitting, and building inspection.



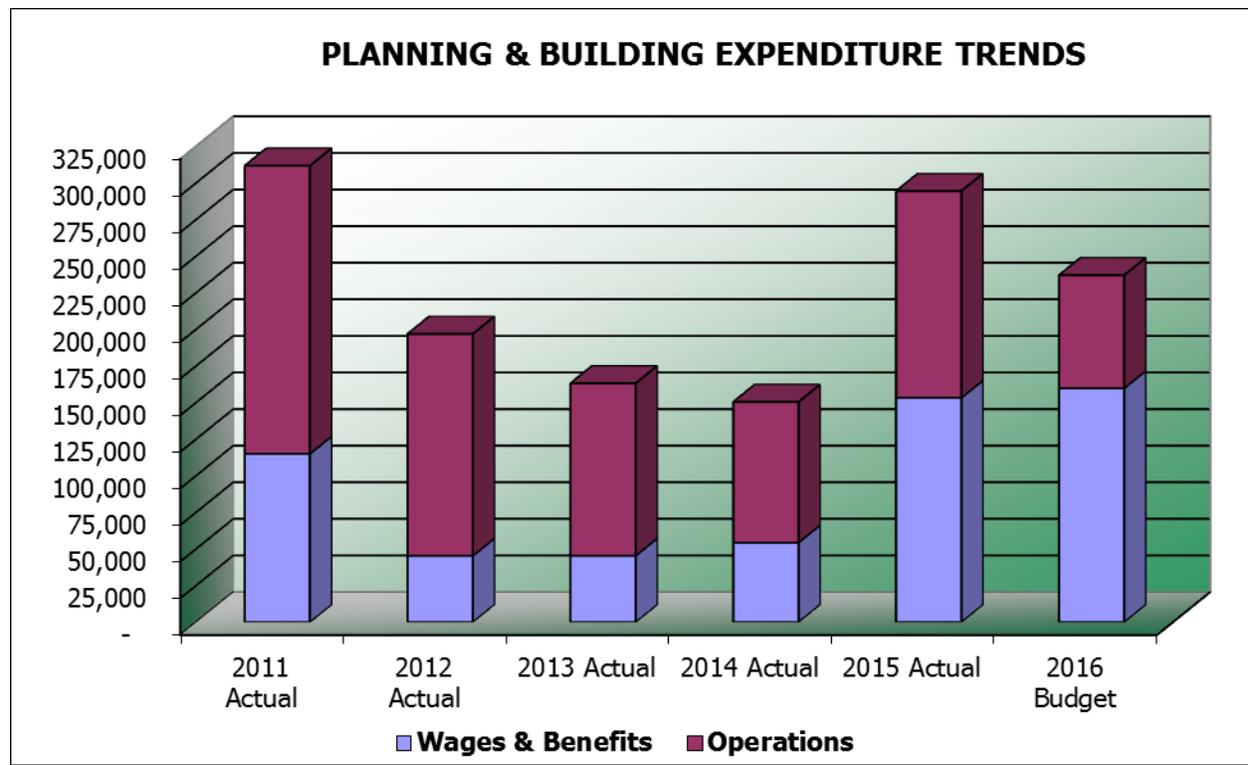
Planning and Building has a full time Community Development Director, hired in late 2014 and one permanent part-time staff member. We contract with Adams County for a building inspector.

- The Building Official is responsible for the administration and enforcement of building codes, standards regulating construction, occupancy of buildings and structures to assure the health and safety of the public.
- Plan Examination includes evaluating plans and specifications of a project to ensure code compliance. The plan review process is generally divided into subcategories, which are zoning, occupancies, construction type, exits, non-structural and structural.
- The Fire Department is an integral part of

- Plan review providing property and life safety expertise to our community.
- Building Inspections consist of the examination and evaluation of construction in-progress, comparing it with accepted standards and the conditions required in the building permit.
 - The permitting process assists the applicant in submitting the required information to the various departments for review and approval; as well as issuing building permits and maintaining files on projects.

Planning and Building Department Expenditure History

Planning & Building Dept	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2015 / 2016 Chg. %
Wages & Benefits	114,979	45,293	45,352	54,354	153,250	159,732	4.23%
Operations	196,799	151,600	117,753	96,082	141,201	77,250	-45.29%
Total	311,778	196,893	163,105	150,436	294,451	236,982	-19.52%



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.

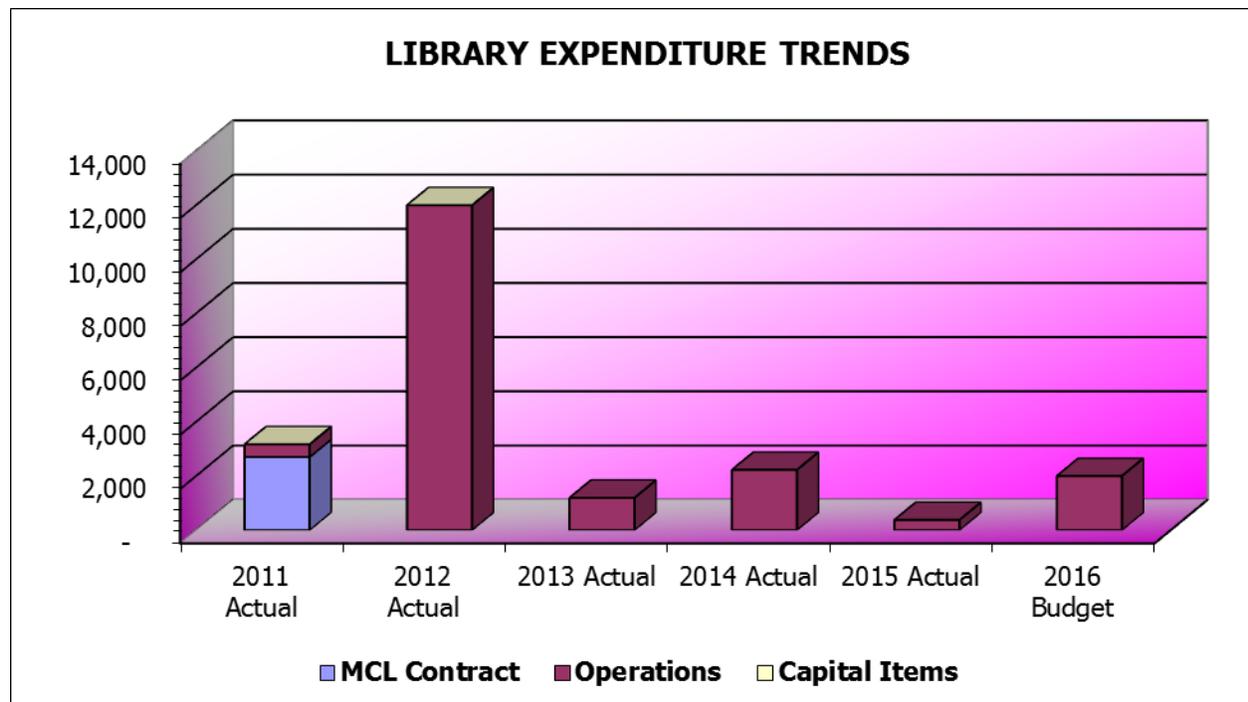


The District's funding source is its taxing authority. By virtue of the November 2000 election, the City applied for annexation into the District and citizens voted to join the Adams County Rural Library District #1 (ACLD). The City had a contract with Mid Columbia Library District (MCL) for library 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.

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

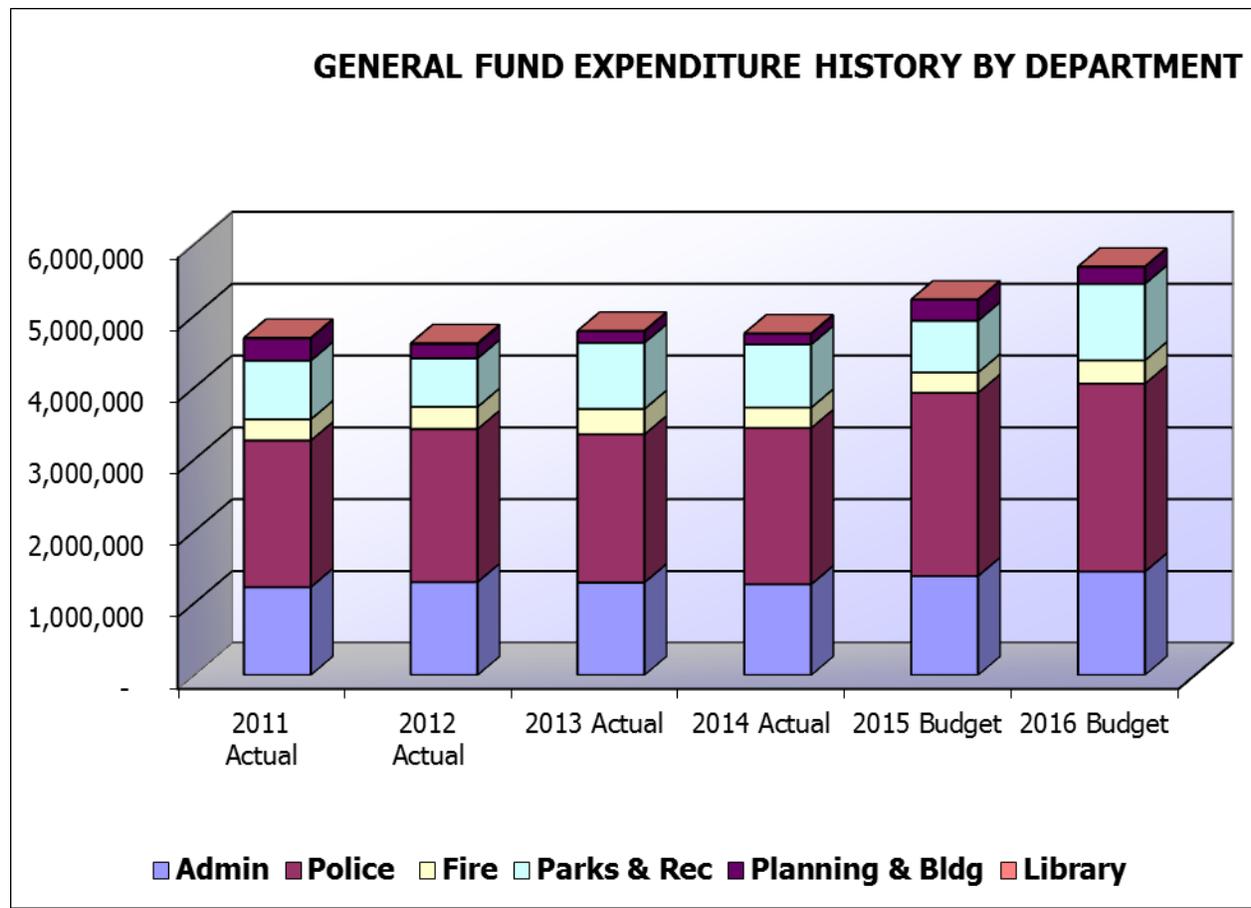
Library Expenditure History

Library	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2015 / 2016 Chg. %
MCL Contract	2,700	-					0.00%
Operations	470	11,996	1,194	2,227	377	2,000	430.50%
Capital Items	-	-					0.00%
Total Library	3,170	11,996	1,194	2,227	377	2,000	430.50%



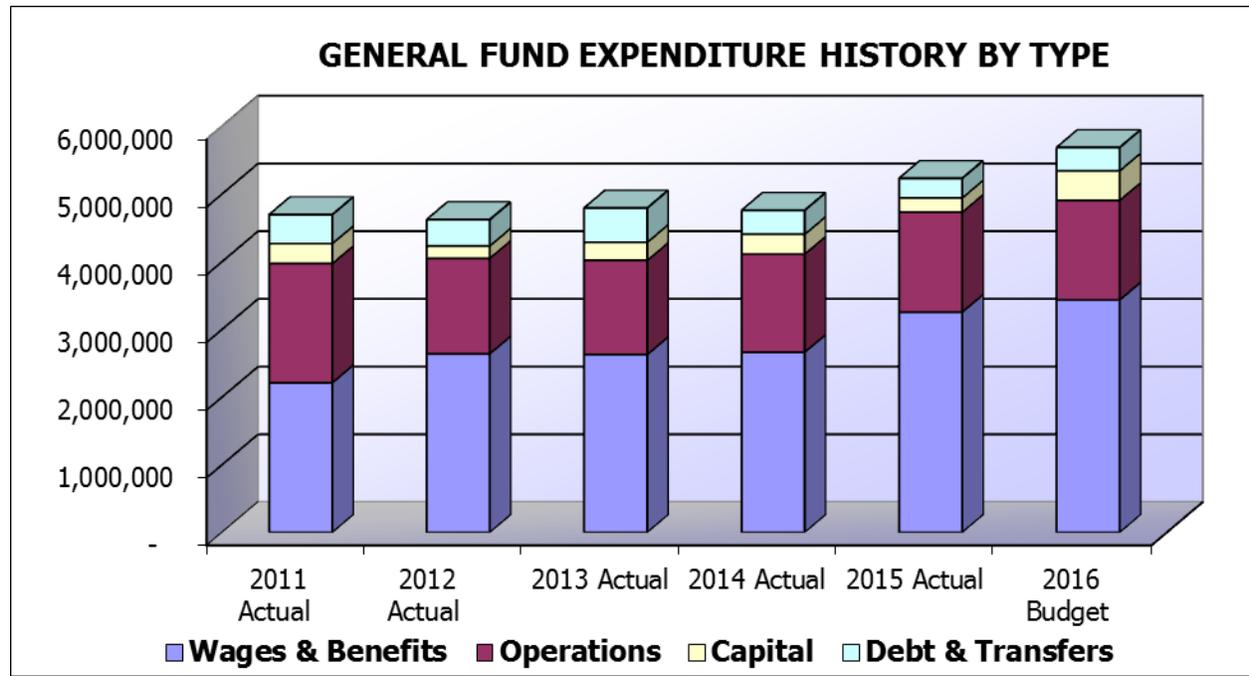
General Fund Expenditures Summary by Department

General Fund Expenditures	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2015 / 2016 Chg. %
Admin	1,226,162	1,297,294	1,290,051	1,264,965	1,381,259	1,440,832	4.31%
Police	2,040,902	2,129,805	2,062,112	2,175,624	2,549,043	2,616,095	2.63%
Fire	293,968	308,462	353,683	284,805	282,725	324,669	14.84%
Parks & Rec	817,179	675,027	920,843	878,581	720,727	1,064,272	47.67%
Planning & Bldg	311,778	196,893	163,105	150,436	294,451	236,982	-19.52%
Library	3,170	11,996	1,194	2,227	377	2,000	430.50%
Total	4,693,159	4,619,477	4,790,988	4,756,638	5,228,582	5,684,850	8.73%
Ending Bal.	1,364,514	1,102,786	660,989	544,942	544,943	-	-100.00%



General Fund Expenditures Summary by Type

General Fund Expenditures	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2015 / 2016 Chg. %
Wages & Benefits	2,210,722	2,638,583	2,627,521	2,661,762	3,253,988	3,434,066	5.53%
Operations	1,759,932	1,410,257	1,389,873	1,449,373	1,475,314	1,471,247	-0.28%
Capital	295,446	183,034	267,596	292,057	210,884	435,977	106.74%
Debt & Transfers	427,059	387,604	505,998	353,446	288,396	343,560	19.13%
Total	4,693,159	4,619,477	4,790,988	4,756,638	5,228,582	5,684,850	8.73%



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 has requested that a minimum balance of \$40,000 be maintained in this fund. The following organizations received funding in 2016.

Organization	2016 Allocation
Othello Community Museum	\$ 620
Chamber of Commerce	\$ 10,886
Old Hotel/1946 Caboose Project	\$ 3,775
Rodeo	\$ 7,500
All City Car Classic	\$ 2,258
Adams County Fair	\$ 4,987
Sandhill Crane Festival	\$ 8,076
Coulee Corridor Project	\$ 985
2016 Total	\$ 39,087

Tourism Fund 2016 Revenue and Expenditures

Tourism Fund 114	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	'15 vs '16 Inc./Dec.
Beginning Bal.	46,867	45,541	43,364	45,051	45,568	39,634	-13.02%
Revenue	46,054	38,122	41,299	40,879	38,377	39,180	2.09%
Expenditures	47,380	40,299	39,611	40,362	41,545	39,087	-5.92%
Ending Balance	45,541	43,364	45,051	45,568	42,400	39,727	-6.30%

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 2016 Revenue and Expenditures

Real Estate Excise Tax Fund 135	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	'15 vs '16 Inc./Dec.
Beginning Bal.	442,286	396,648	436,006	48,625	14,395	57,636	300.38%
Revenue	41,337	39,459	50,619	38,770	112,108	40,100	-64.23%
Expenditures	86,975	0	438,000	73,000	45,236	95,500	111.12%
Ending Balance	396,648	436,107	48,625	14,395	81,267	2,236	-97.25%

UTILITY TAX FUND

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

The Utility Tax was increased to 4.5% on August 1, 1999 and to 6% on December 1, 1999. At that time Council made the decision to give the General Fund 60% of Utility Tax revenue and use the remaining 40% for capital expenditures.

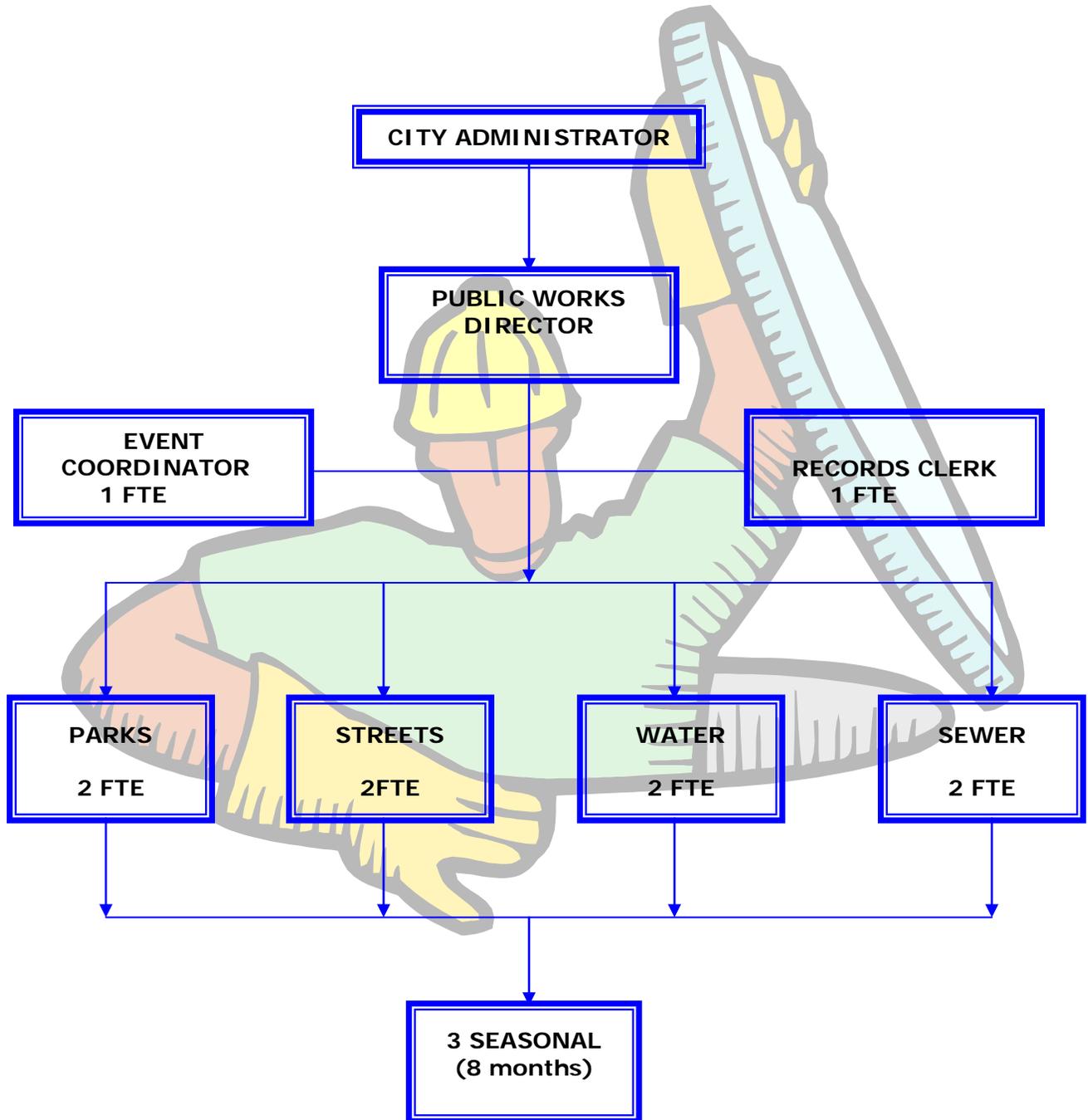
In 2004 the General Fund portion of the Utility Tax was decreased to 50% with the remaining 50% available for capital expenditures greater than \$25,000. In 2015 and 2016 the General Fund portion was adjusted to meet the current need of the city with 91% used in 2016.

In 2016 expenditures include \$1,196,650 for the General fund, and \$206,250 to help with street fund projects. We also pay the \$110,000 Main Street debt from this fund.

Utility Tax Fund 2016 Revenue and Expenditures

UTILITY TAX FUND 140	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	'15 vs '16 Inc./Dec.
Beginning Bal.	125,238	297,315	103,189	269,510	91,853	202,434	120.39%
Revenue	2,211,537	1,215,605	1,079,923	1,340,315	1,199,858	1,315,035	9.60%
Expenditures	2,039,460	1,409,730	913,603	1,517,972	1,109,548	1,512,900	36.35%
Ending Fund Balance	297,315	103,190	269,510	91,853	182,163	4,569	-97.49%

PUBLIC WORKS DEPARTMENT



This year we added one full time maintenance employee, for a new total of eight. We also added 3 seasonal employees that will work full time for eight months out of the year.

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, a Records Clerk and eight maintenance workers. 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. Public Works contracts with the Department of Corrections for the use of inmate services from Coyote Ridge located in Connell, Washington.

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

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

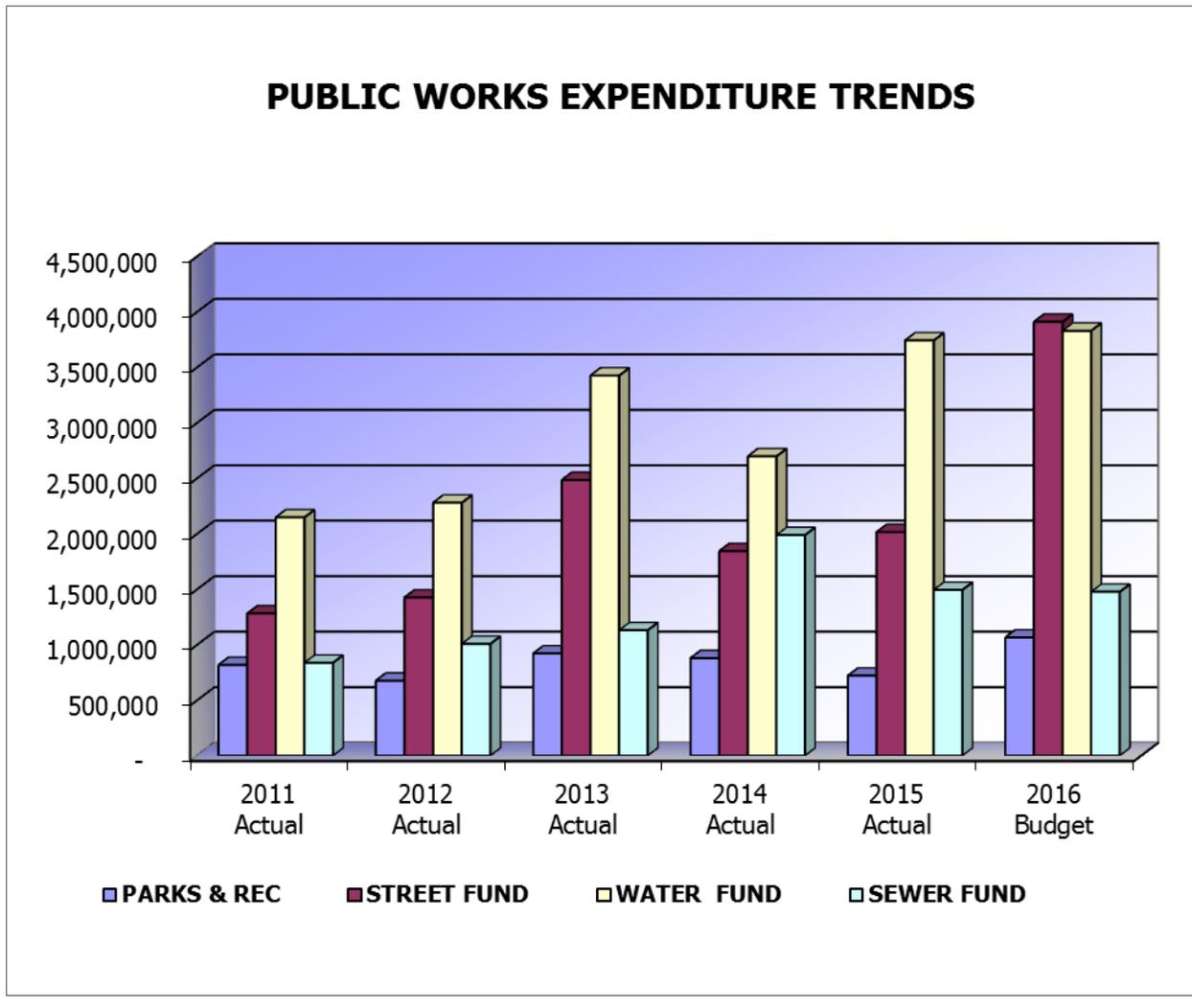


The goals of the Water & Sewer Division are to continue to provide quality service to the public. This includes ensuring safe and adequate water supplies for the City of Othello, facilitating the collection and treatment of City sewage, systematically maintaining the water and sewer system, and planning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

Water projects approved for 2016 include installing the well housing for Well #9, continuing a water tower maintenance program (year two of six), and various water line improvement projects. Public Works will also install a new Variable Frequency Device (VFD) on Well #6.

2015 Public Works Accomplishments

- Prepared the skate park design/engineering documents for a 2016 bidding and construction.
- Install the transmission line for Well #9
- Significant renovations to Wells #3 & #6
- Various water and Sewer line improvements
- Completed phase one of the 1st Ave project
- Alley approach improvements
- New restroom at Lions Park
- Started a Water Tower maintenance program (year one of six) and completed a complete renovation on the 1,000,000 gallon tower.



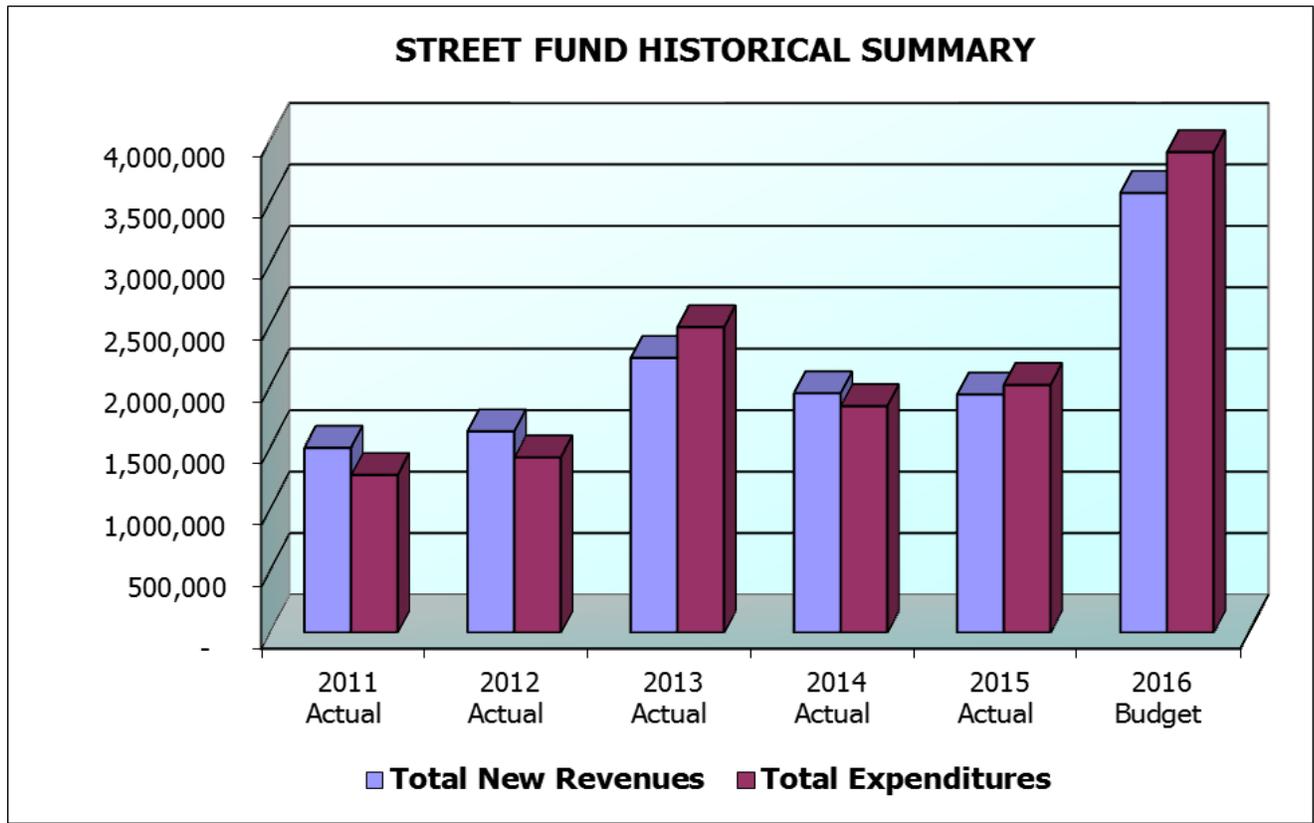
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STREET FUND

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

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

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



STREET FUND REVENUE

Sales Tax: A sales (or use) tax is collected on every taxable event in the City of Othello. The City’s share of the 7.7% sales tax is 1.09%. 0.5% is allocated annually to the Street Fund.

Intergovernmental Revenues:

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

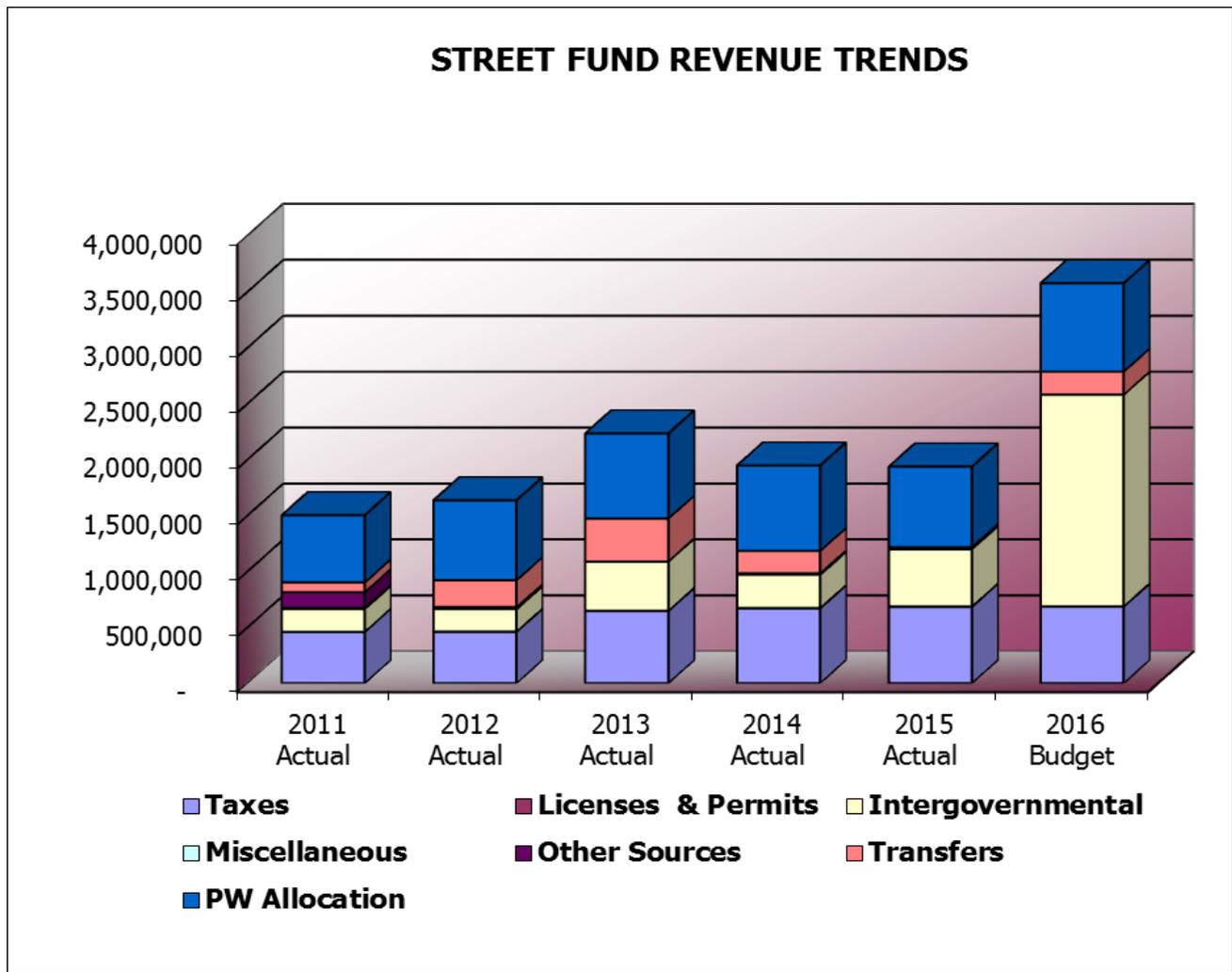
construction and maintenance of streets and roadways within the city.

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

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

Street Fund 2016 Revenue

REVENUE	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	15 vs. '16 Inc/Dec %
Beginning Balance	247,200	470,745	681,690	430,818	535,487	489,876	-8.52%
Taxes	460,000	460,000	645,962	669,988	683,932	684,750	0.12%
Licenses & Permits	-	2,197	2,030	2,403	2,170	2,100	-3.23%
Intergovernmental	203,590	200,094	440,175	297,001	512,222	1,892,754	269.52%
Miscellaneous	8,939	18,845	1,974	13,306	2,613	-	-100.00%
Other Sources	142,500	-	-	-	-	-	0.00%
Transfers	86,975	240,500	382,600	200,000	16,000	206,250	1189.06%
PW Allocation	600,000	714,129	760,638	764,030	719,498	790,000	9.80%
Total New Revenues	1,502,004	1,635,765	2,233,378	1,946,728	1,936,435	3,575,854	84.66%
Available Revenue	1,749,204	2,106,510	2,915,068	2,377,546	2,471,921	4,065,730	64.48%



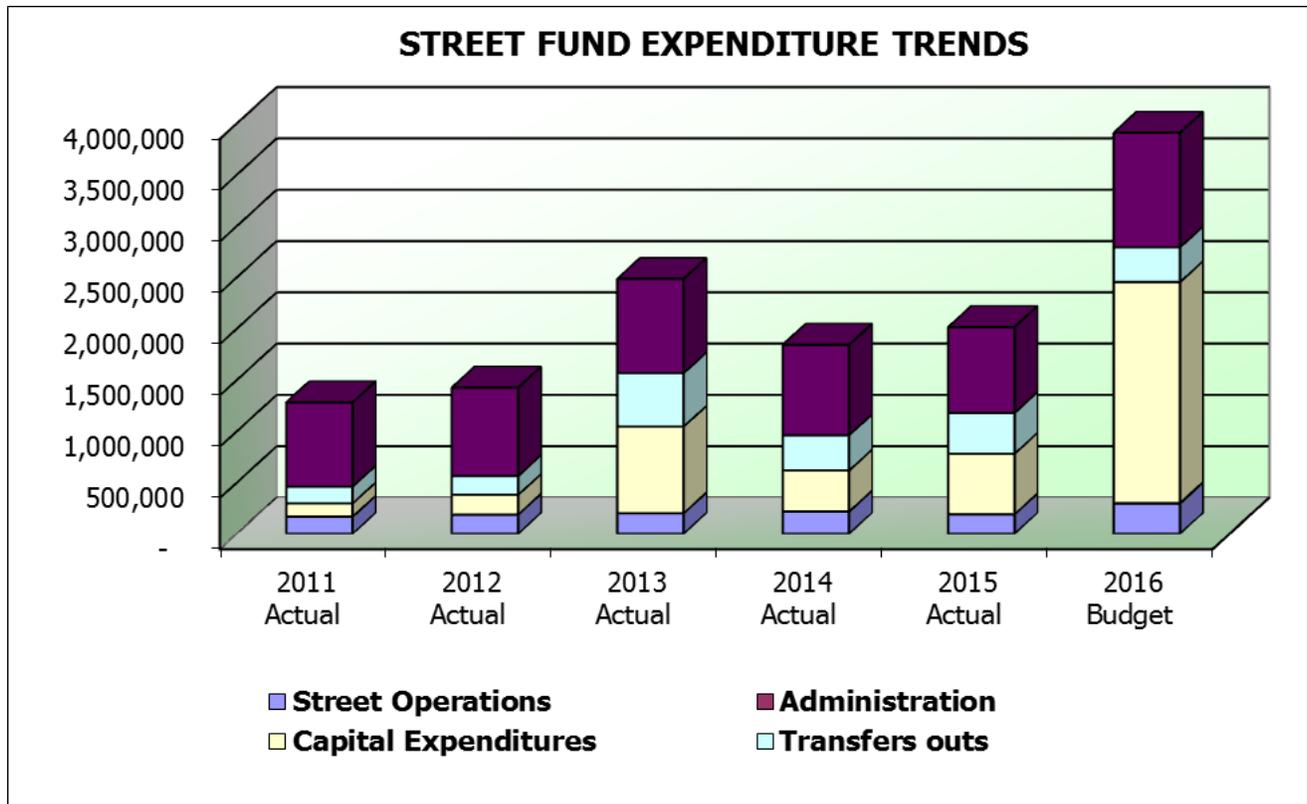
STREET FUND BUDGET CONSIDERATIONS

Capital project budgeted in the Street Fund for 2016 are a \$2,152,867 federally funded reconstruction project of 1st and 14th Avenues. We

are still budgeting \$25,000 to continue with the street lighting beautification project, however we moved this expense to the General fund this year.

Street Fund 2016 Expenditures

EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	15 vs.'16 Inc/Dec %
Street Operations	167,112	186,884	199,783	216,656	189,492	296,000	56.21%
Administration	1,643	1,145	1,248	1,995	1,232	5,200	322.01%
Capital Expenditures	128,353	192,601	843,872	399,035	590,219	2,152,867	264.76%
Transfers outs	163,157	182,961	521,196	342,595	397,234	338,171	-14.87%
PW Operations	820,670	861,228	918,151	881,780	836,178	1,116,414	33.51%
Total Expenditures	1,280,935	1,424,818	2,484,250	1,842,060	2,014,355	3,908,652	94.04%
Ending Balance	468,269	681,692	430,818	535,487	457,566	157,078	-65.67%



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WATER FUND

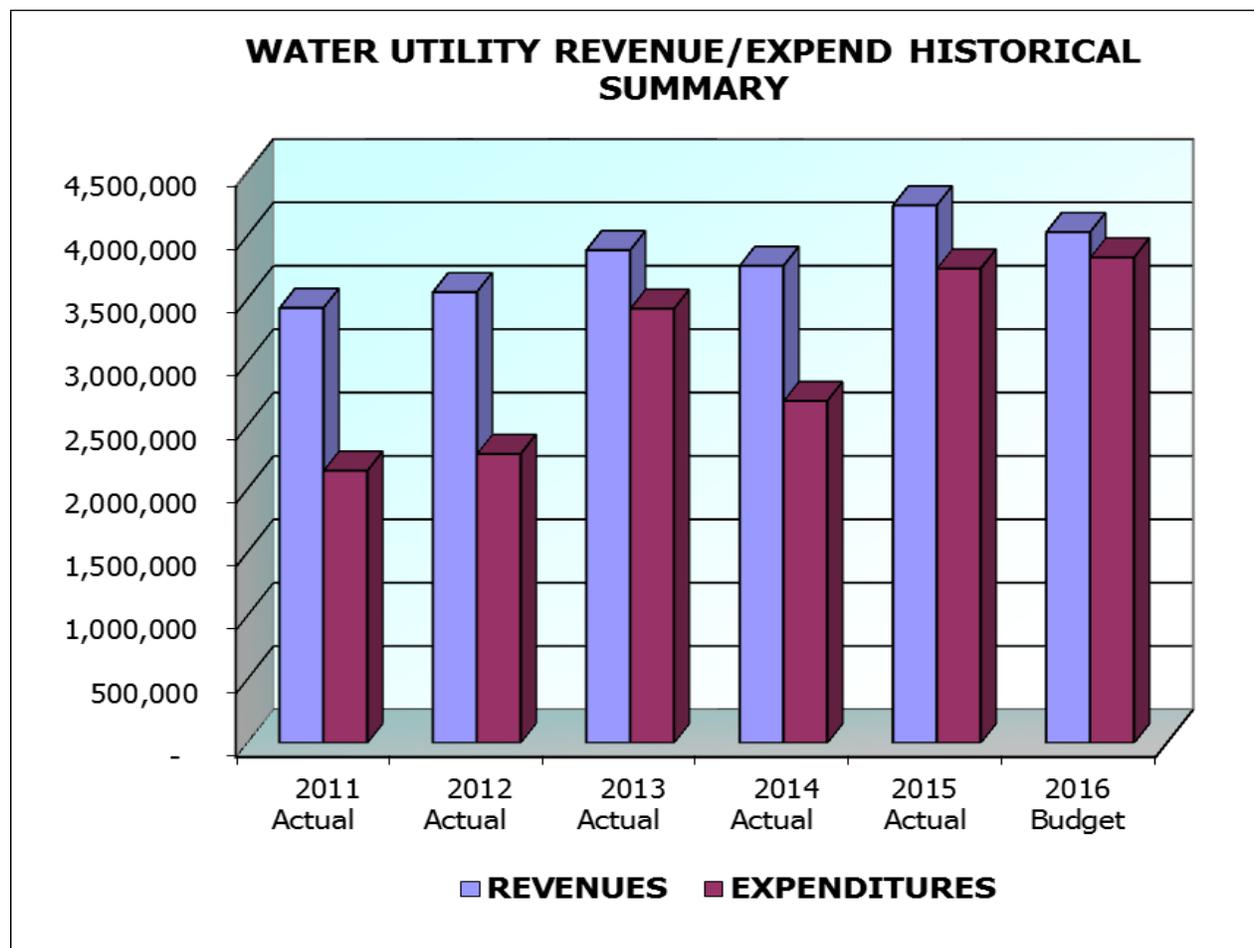
The Water Fund is an enterprise fund and accounts for its operations similar to private business in that the cost of operations, maintenance, debt and depreciation, is covered by fees charged to water users. The Water Fund provides for the planning and maintenance of water lines, wells, and reservoirs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

The Water Division of Public Works maintains 43 miles of water lines and serves approximately 2,100 meters. This includes two large industrial accounts that make up approximately 64.3% of the system demand. The City’s water service area includes the Othello corporate limits and a portion of unincorporated Adams County called the Urban Service Area.

The Water Utility currently manages wells from the Wanapum and Grand Ronde Aquifers for water production. Our last well, #8, was in full production in 2005. The City completed well #9 and a transmission line in 2015. In 2016 we will complete the well housing for #9.



Drilling Well #9



Water Fund Revenue Sources

Charges for Services: Water Fund revenue is made up primarily of water sales. In 2013 City Council approved a 3-year water rate increase of 6.0% per year, from 2014 through 2016. The increase was needed to complete the required water improvements as stated in the Capital Facility Plan. That plan includes rehabilitating existing wells, finding future water sources, implementing a water tower maintenance program, and regular water line improvements to meet future growth expectations.

Capital Facility Fees and Water Hook-up fees are collected for new water hook-ups. This fee

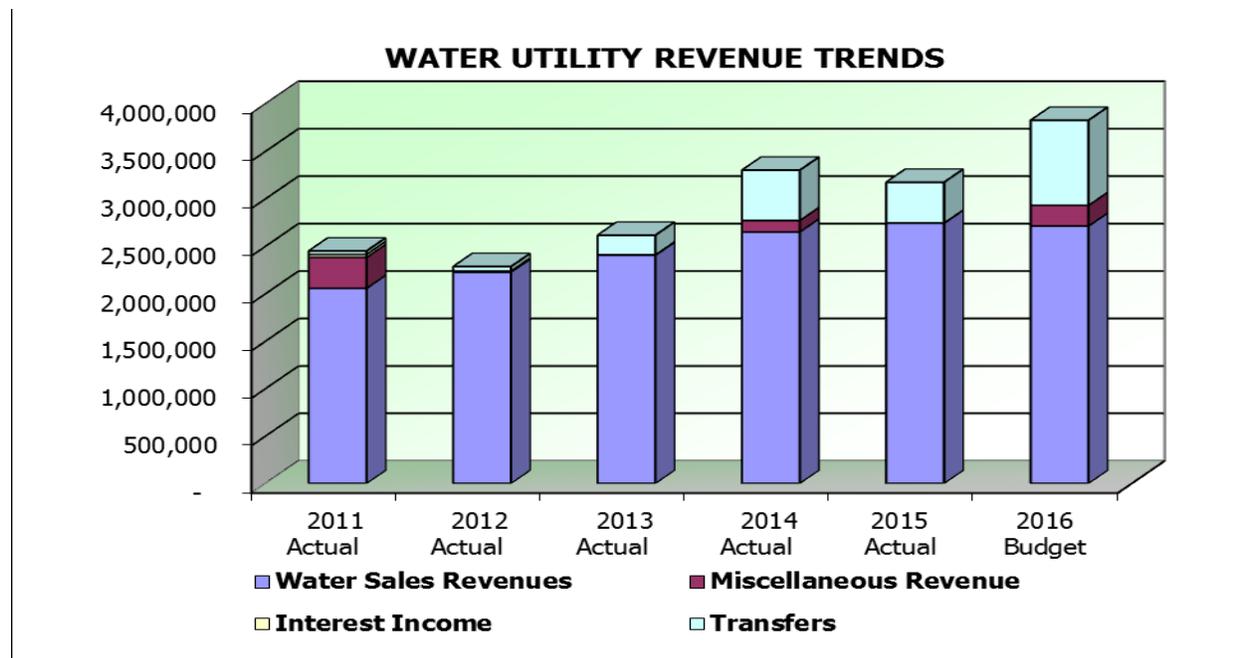
is transferred into Water Reserves for future water expansion.

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

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

**Water Fund 401
Water Fund 2016 Revenue**

REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	15 vs. '16 Inc/Dec %
Beginning Balance	981,292	1,269,798	1,276,291	461,909	1,065,959	202,271	-81.02%
Water Sales Revenues	2,056,747	2,226,598	2,403,916	2,649,973	2,741,971	2,712,131	-1.09%
Miscellaneous Revenue	325,325	-	(5,177)	119,644	1,413	217,392	15286.55%
Interest Income	31,728	11,939	5,471	1,488	1,714	1,300	-24.14%
Transfers	36,000	46,500	206,000	529,440	428,650	895,560	108.93%
New Revenue	2,449,800	2,285,038	2,610,210	3,300,545	3,173,748	3,826,383	20.56%
Total Available	3,431,092	3,554,836	3,886,501	3,762,454	4,239,706	4,028,654	-4.98%



Water Fund Budget Considerations

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

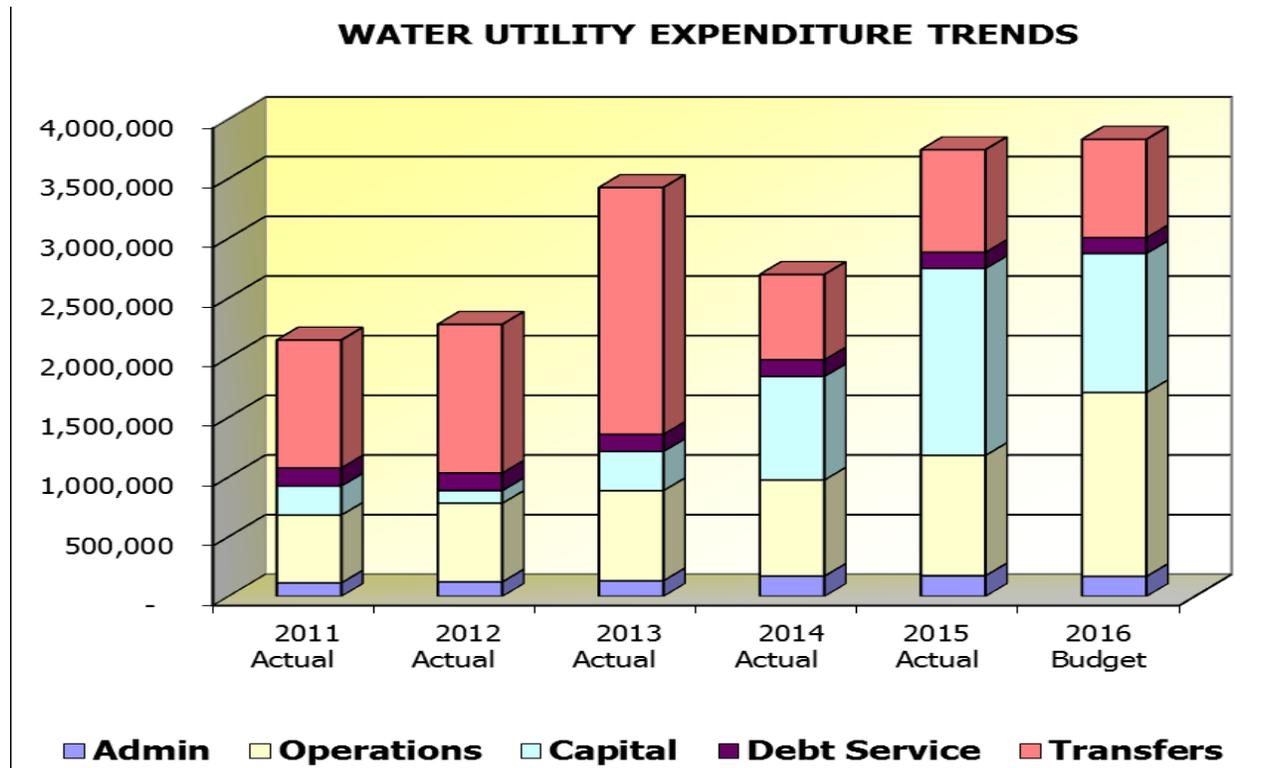
Major capital projects budgeted for 2016 include \$600,000 to complete the Well housing

and transmission line, \$500,000 to replace the Variable Frequency Device (VFD) in We'll #6, \$265,000 for the water tower maintenance program (year two of six), and \$300,000 for continuing waterline improvements.

Water Fund 2016 Expenditures

EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	15 vs. '16 Inc/Dec %
Admin	112,878	121,663	130,928	169,715	172,662	167,464	-3.01%
Operations	567,844	658,631	754,829	805,498	1,008,367	1,540,192	52.74%
Capital	243,811	106,060	328,067	867,295	1,566,009	1,165,000	-25.61%
Debt Service	150,920	147,083	143,246	139,409	134,933	131,735	-2.37%
Transfers	1,071,215	1,245,108	2,067,521	714,579	859,240	824,234	-4.07%
Total Expenditures	2,146,668	2,278,545	3,424,591	2,696,495	3,741,210	3,828,625	2.34%
Ending Balance	1,284,424	1,276,291	461,910	1,065,959	498,496	200,029	-59.87%

WATER UTILITY EXPENDITURE TRENDS



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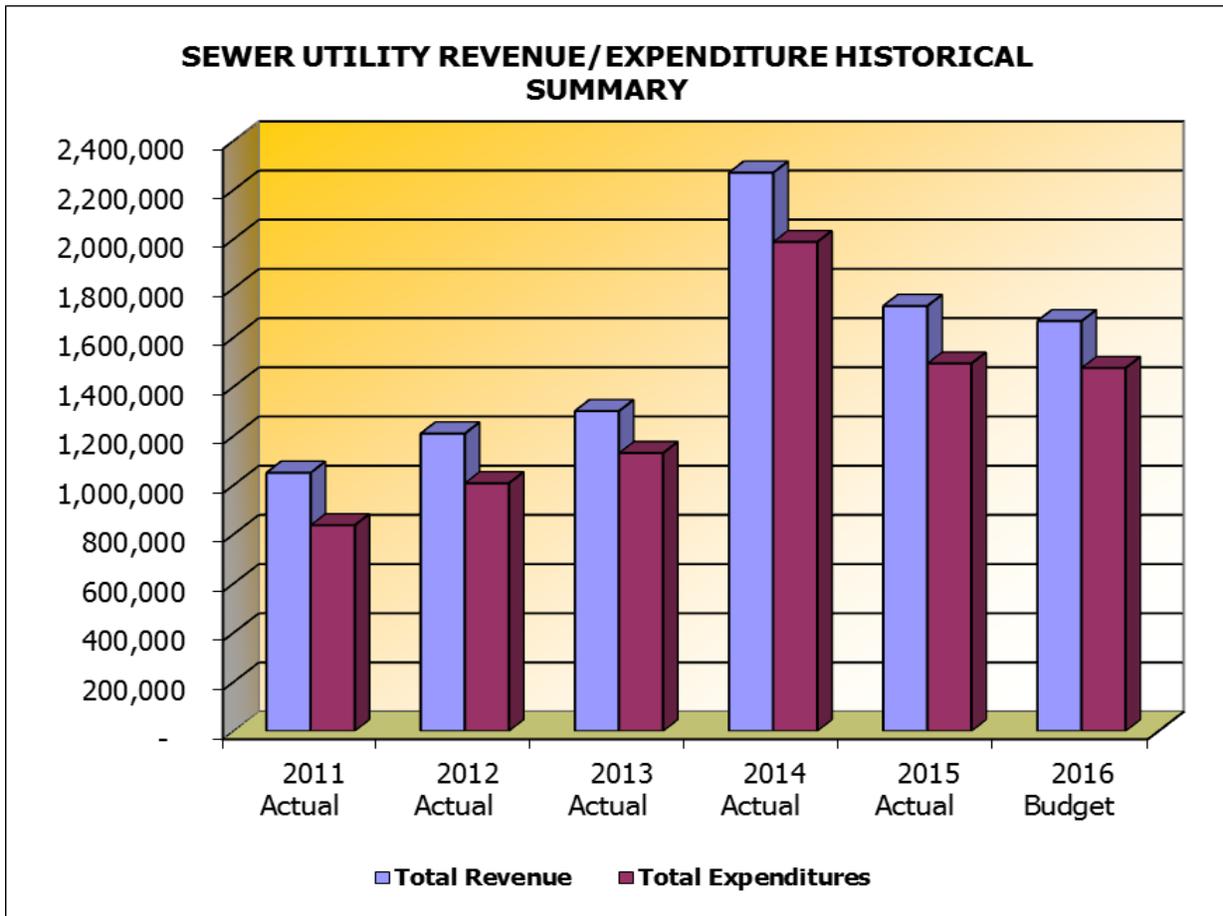
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SEWER FUND

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



SEWER FUND REVENUE SOURCES

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

sewer rate analysis was completed in 2015 to determine the future revenue needs of the Sewer Fund.

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

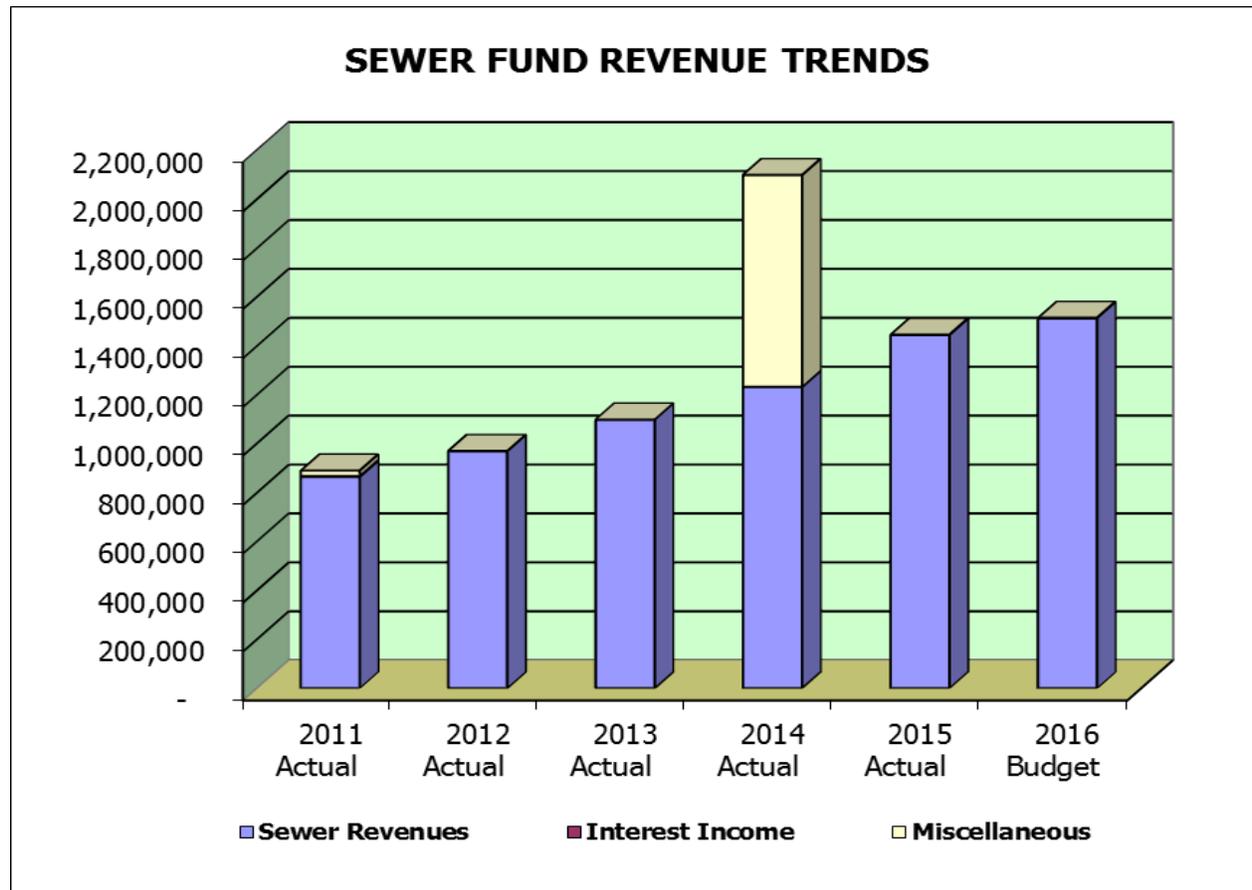
Miscellaneous Revenues: These revenues are typically interest earned on investments.

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

City Council and is shown as revenue into the receiving fund and expenses out of the providing fund. We budgeted a transfer from our Sewer Fund to the Sewer Reserve Fund in the amount of \$1,055,000, in 2016. This is to help fund a new \$30,000,000 sewer treatment facility.

Sewer Fund 2016 Revenue

REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	'15 vs. '16 Inc/Dec %
Beginning Balance	159,637	228,525	202,062	170,574.00	281,786	151,473	-46.25%
Sewer Revenues	864,063	968,609	1,098,429	1,232,746	1,444,318	1,513,000	4.76%
Interest Income	4,985	1,650	145	516	776	900	15.92%
Miscellaneous	21,134	-	-	865,842	1,200	1,200	0.00%
Transfers	-	10,500	-	-	-	-	0.00%
Total Revenue	890,182	980,759	1,098,574	2,099,104	1,446,294	1,515,100	4.76%
Available Revenue	1,049,819	1,209,284	1,300,636	2,269,678	1,728,080	1,666,573	-3.56%

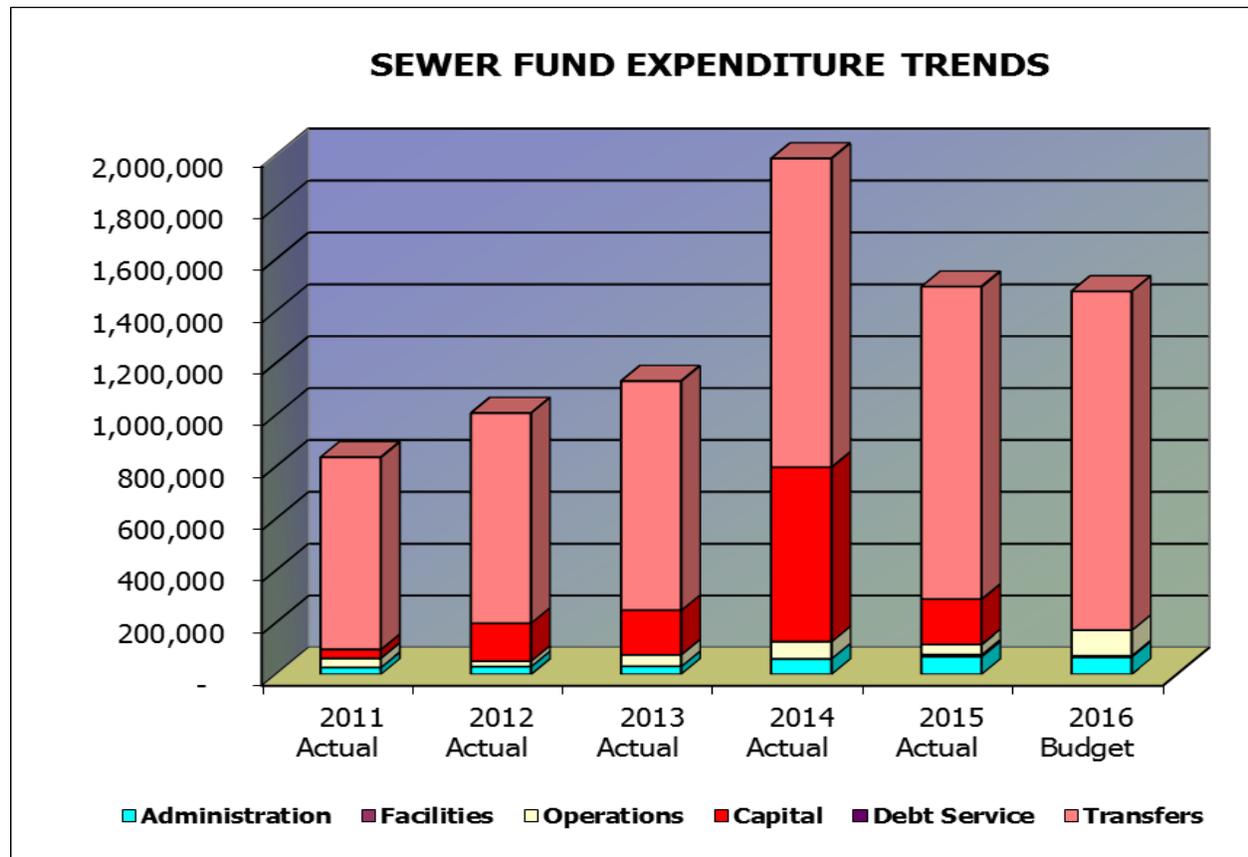


SEWER FUND BUDGET CONSIDERATIONS

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

Sewer Fund 2016 Expenditures

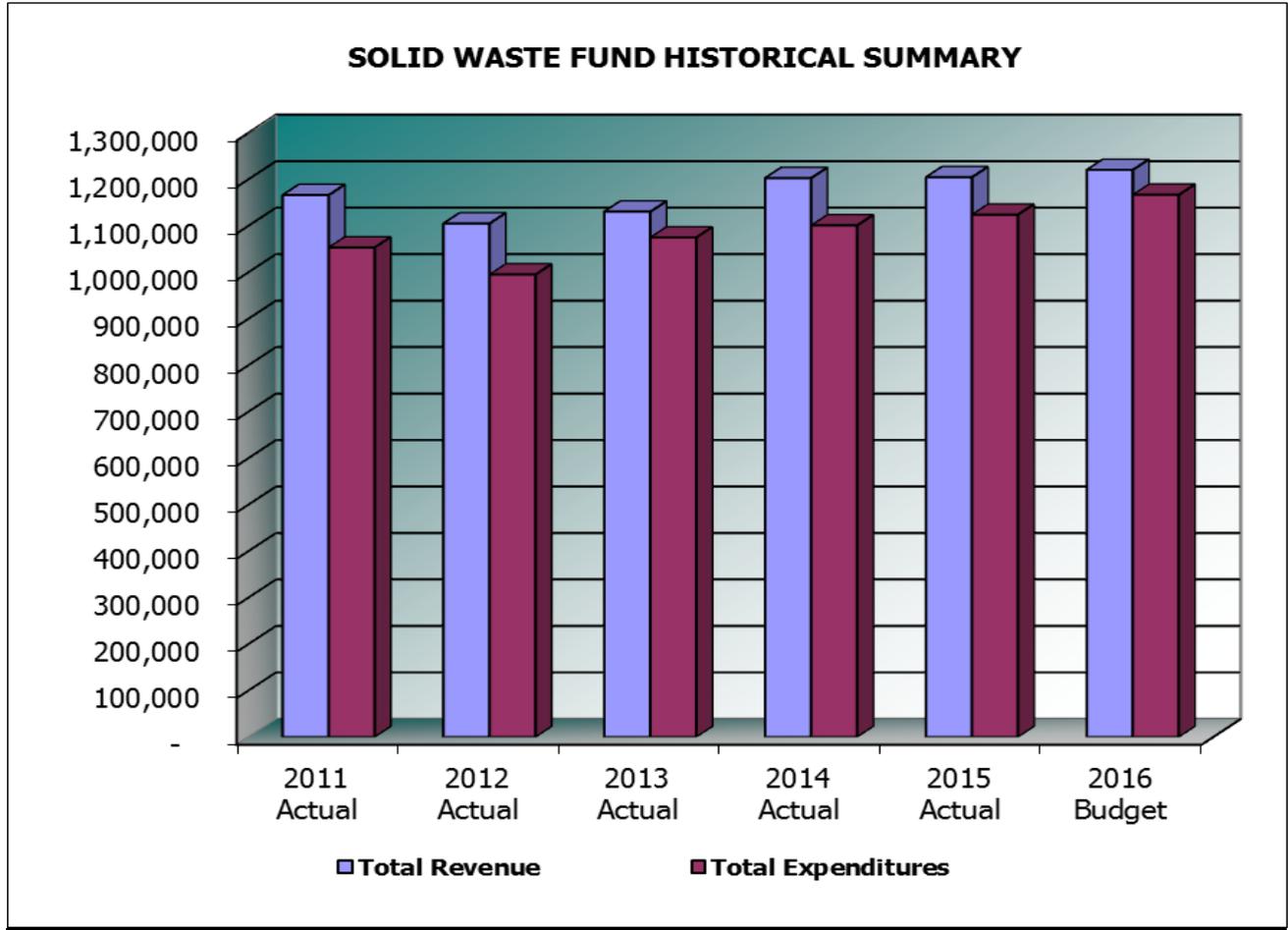
EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	'15 vs. '16 Inc/Dec %
Administration	26,271	29,722	30,445	58,921	67,914	66,072	-2.71%
Facilities	470	55	126	159	7,397	5,000	-32.41%
Operations	34,599	20,590	44,074	66,651	39,324	98,700	150.99%
Capital	34,496	145,974	172,210	672,670	174,658	-	-100.00%
Debt Service	-	-	-	-	-	-	0.00%
Transfers	740,727	810,881	883,207	1,189,492	1,204,699	1,305,913	8.40%
Total Expenditures	836,563	1,007,223	1,130,062	1,987,892	1,493,992	1,475,685	-1.23%
Ending Balance	213,256	202,061	170,574	281,786	234,088	190,888	-18.45%
Total	1,049,819	1,209,284	1,300,636	2,269,678	1,728,080	1,666,573	-3.56%



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SOLID WASTE FUND

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



SOLID WASTE FUND REVENUE

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

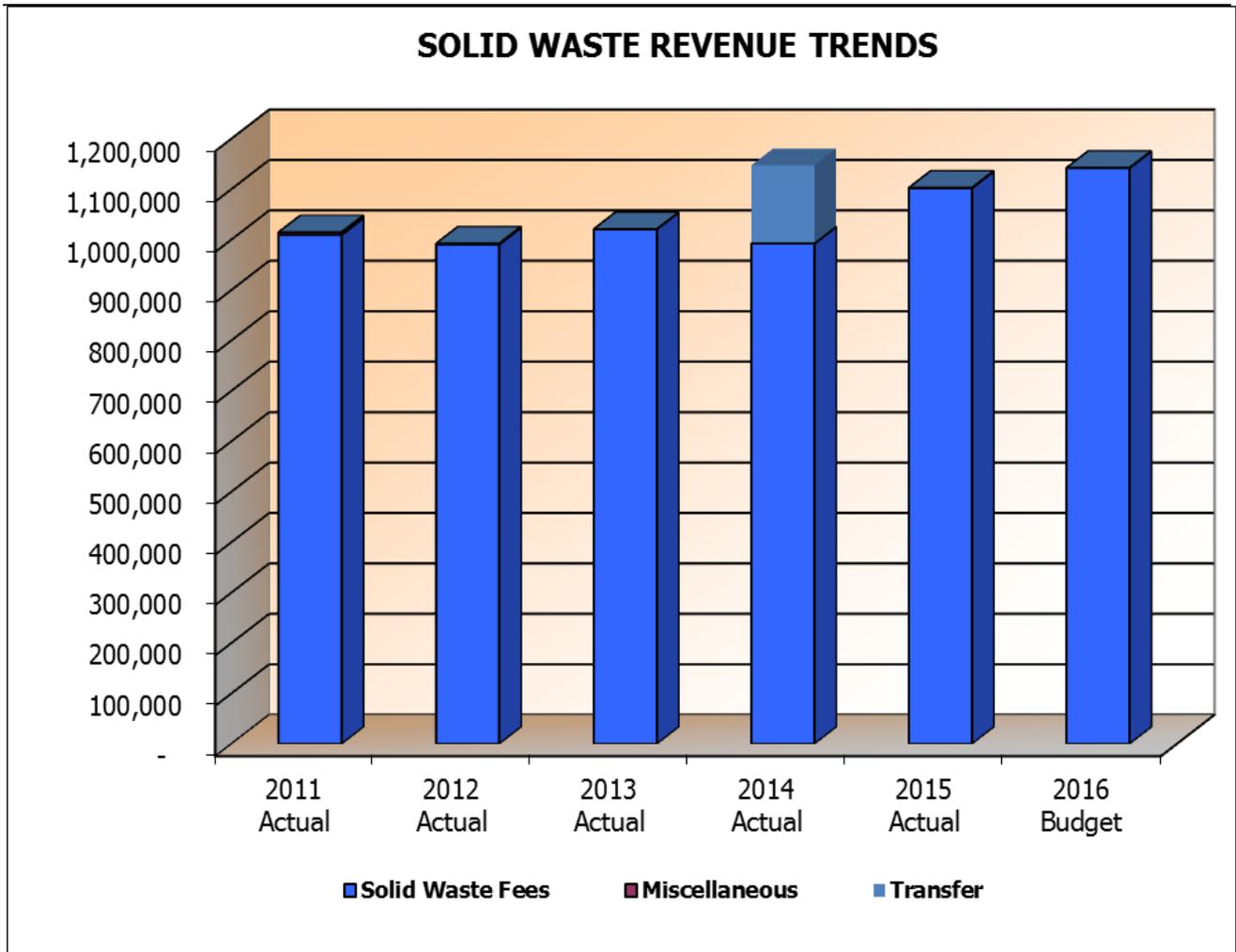
In 2004, it was determined that the Solid Waste Fund could no longer support rate increases from CDSI and Adams County for Landfill fees. Total costs were examined and the first rate increase in 10 years was adopted in September 2004. The increase was a three-year 6% per year rate increase approved and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

2007 was the third and final year of the increase. The rates remained at that level until 2014, when costs were reexamined. It was determined that an annual 5% increase for the next three years was needed. Those rates took effect in 2015.

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 2016 Revenue

REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	'15 vs. '16 Inc/Dec %
Beginning Balance	151,574	112,829	109,779	55,396	101,809	78,191	-23.20%
Solid Waste Fees	1,009,249	990,359	1,020,355	991,951	1,101,941	1,141,816	3.62%
Miscellaneous	5,117	1,676	186	262	704	294	-58.24%
Transfer	-	-	-	155,000	-	-	0.00%
Total Revenue	1,014,366	992,035	1,020,541	1,147,213	1,102,645	1,142,110	3.58%
AVAILABLE REVENUE	1,165,940	1,104,864	1,130,319	1,202,609	1,204,454	1,220,301	1.32%



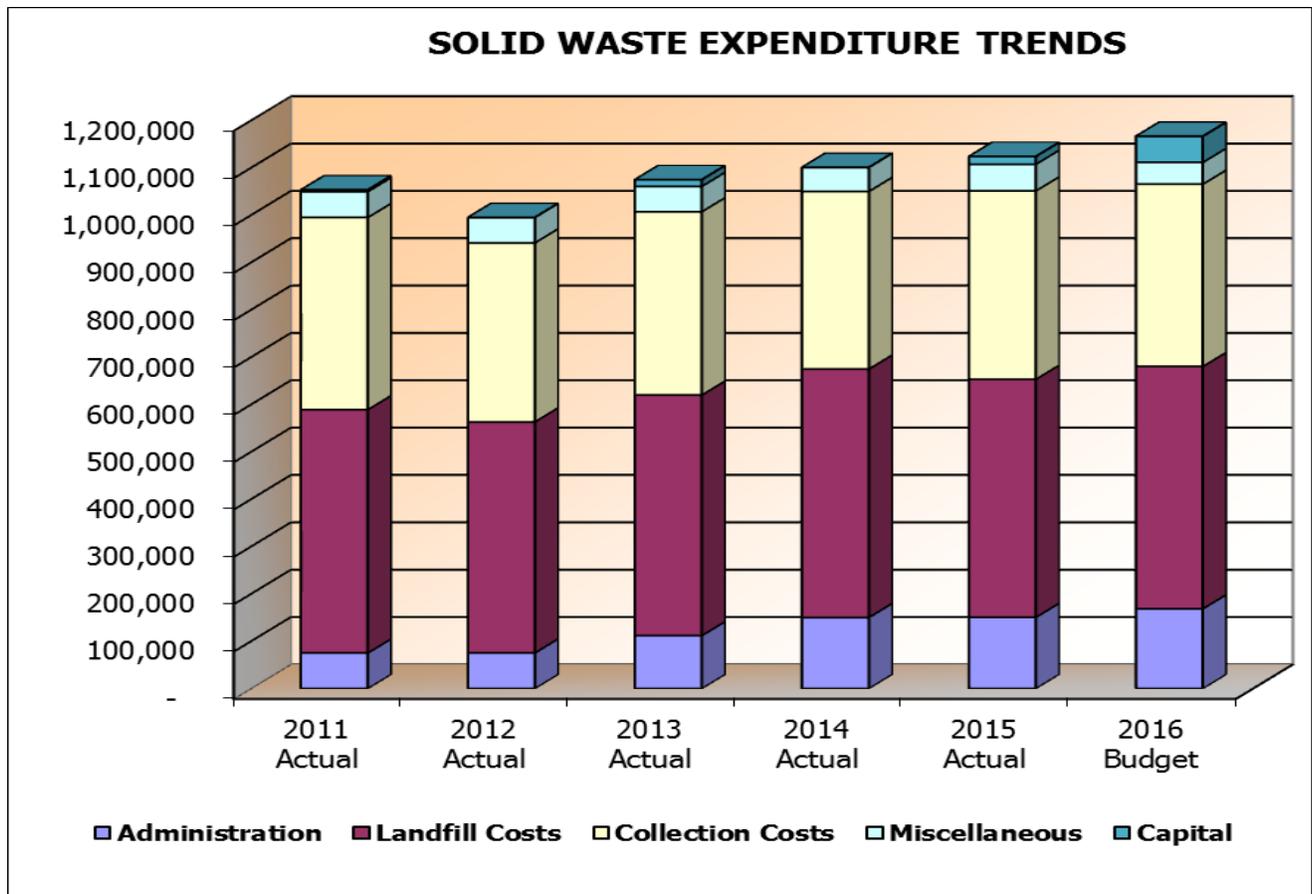
SOLID WASTE FUND BUDGET CONSIDERATIONS

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

In 2016 the Solid Waste Fund will provide \$55,000 for upgrades to the City alley approaches. Alley approaches have been deteriorating due to the weight of garbage trucks.

Solid Waste Fund 2016 Expenditures

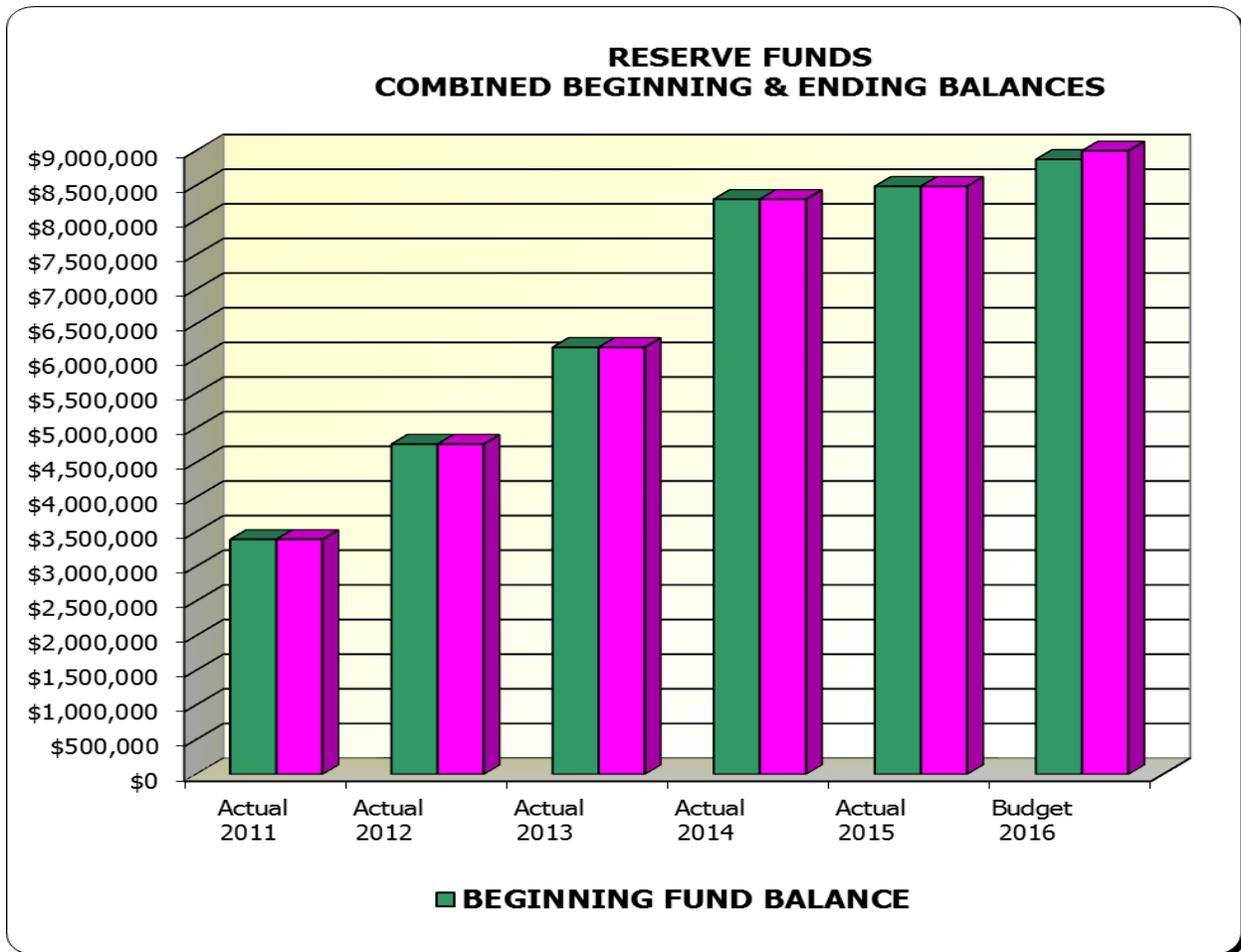
EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	'15 vs. '16 Inc/Dec %
Administration	75,385	75,499	112,151	150,362	150,771	168,787	11.95%
Landfill Costs	513,901	487,957	508,074	524,697	502,811	511,788	1.79%
Collection Costs	405,964	378,151	387,223	375,152	397,812	385,000	-3.22%
Miscellaneous	54,504	53,479	53,522	50,589	56,199	46,000	-18.15%
Capital	3,614	-	13,953	-	16,408	55,000	235.20%
Total Expenditures	1,053,368	995,085	1,074,924	1,100,800	1,124,000	1,166,575	3.79%
ENDING FUND BAL.	112,572	109,779	55,396	101,810	80,454	53,726	-33.22%



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RESERVE FUNDS

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



Park & Recreation Reserve Fund 103

Fund 103 was established to deposit large sums of money that are being set aside each year to accumulate resources to build a skateboard park and a community center. Council budgeted \$200,000 for a skate park in 2014. This project will be completed in 2015.

Cumulative Reserve for Real Property 104

Fund 104 is used to purchase, construct, and improve real property. 75% of the sale of real property is deposited here. Park mitigation fees are transferred into this fund for future park purchases. Council must consent to the use of these funds by a 2/3 vote of the members. No minimums are set for this fund.

LEOFF I Reserve Fund 105

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

Cumulative Reserves - Fire Equipment 106

Fund 106 is used to accumulate reserves to purchase fire department equipment.

Cumulative Reserves–Water 107

Fund 107 is used to accumulate capital facility charges for use on future water improvements. Excess funds from the Water Utility Fund are transferred to this fund for other water capital improvements as needed. In 2016 we will finish the Well housing for Well #9. Council has set a minimum balance of \$200,000 (RES. 2001-33).

Cumulative Reserves-Sewer 108

Fund 108 is used to accumulate capital facility charges for use on future sewer improvements. Excess funds from the Sewer Utility Fund are transferred to this fund for other sewer capital improvements as needed. We are building this fund up to help pay for a new sewer treatment plant in our future. Estimates have put the cost of this project at about \$30,000,000. Council has set a minimum balance of \$200,000 (RES. 2001-33).

Cumulative Reserves - Solid Waste 109

Fund 109 is funds reserved for alley improvements 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 111 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.

2016 RESERVE FUNDS

Fund Description	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016
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Park & Rec Rsvs (103)						
Beg Fund Balance	200,079	400,616	501,387	552,038	352,377	346,520
Revenues	200,537	100,771	50,651	339	497	442
Expenditures	0	0	0	200,000	6,300	108,500
Ending Fund Bal	400,616	501,387	552,038	352,377	346,574	238,462

Real Property (104)						
Beg Fund Balance	306,524	318,651	325,211	381,476	391,590	401,513
Revenues	15,877	6,560	56,265	10,114	19,041	19,200
Expenditures	3,750	0	0	0	9,200	0
Ending Fund Bal	318,651	325,211	381,476	391,590	401,431	420,713

LEOFF I (105)						
Beg Fund Balance	62,497	74,192	84,723	94,763	105,117	115,402
Revenues	11,694	10,532	10,040	10,355	10,394	10,300
Expenditures	0	0	0	0	0	0
Ending Fund Bal	74,191	84,724	94,763	105,118	115,511	125,702

Fire (106)						
Beg Fund Balance	60,650	81,609	69,927	169,965	190,162	190,327
Revenues	20,959	20,319	100,038	20,197	225	50,170
Expenditures	0	32,000	0	0	0	0
Ending Fund Bal	81,609	69,928	169,965	190,162	190,387	240,497

Water (107)						
Beg Fund Balance	281,495	808,325	1,426,851	2,758,386	2,255,621	1,730,446
Revenues	526,829	618,527	1,331,534	13,235	14,118	8,000
Expenditures	0	0	0	516,000	415,000	882,000
Ending Fund Bal	808,324	1,426,852	2,758,386	2,255,621	1,854,739	856,446

Sewer (108)						
Beg Fund Balance	2,012,110	2,600,142	3,250,201	3,962,340	4,982,511	5,954,329
Revenues	588,032	650,059	712,140	1,020,171	979,074	1,074,000
Expenditures	0	0	0	0	0	0
Ending Fund Bal	2,600,142	3,250,201	3,962,340	4,982,511	5,961,585	7,028,329

Solid Waste (109)						
Beg Fund Balance	155,820	162,323	164,179	164,121	9,470	9,494
Revenues	6,503	1,855	(58)	349	32	30
Expenditures	0	0	0	155,000	0	0
Ending Fund Bal	162,323	164,178	164,121	9,470	9,502	9,524

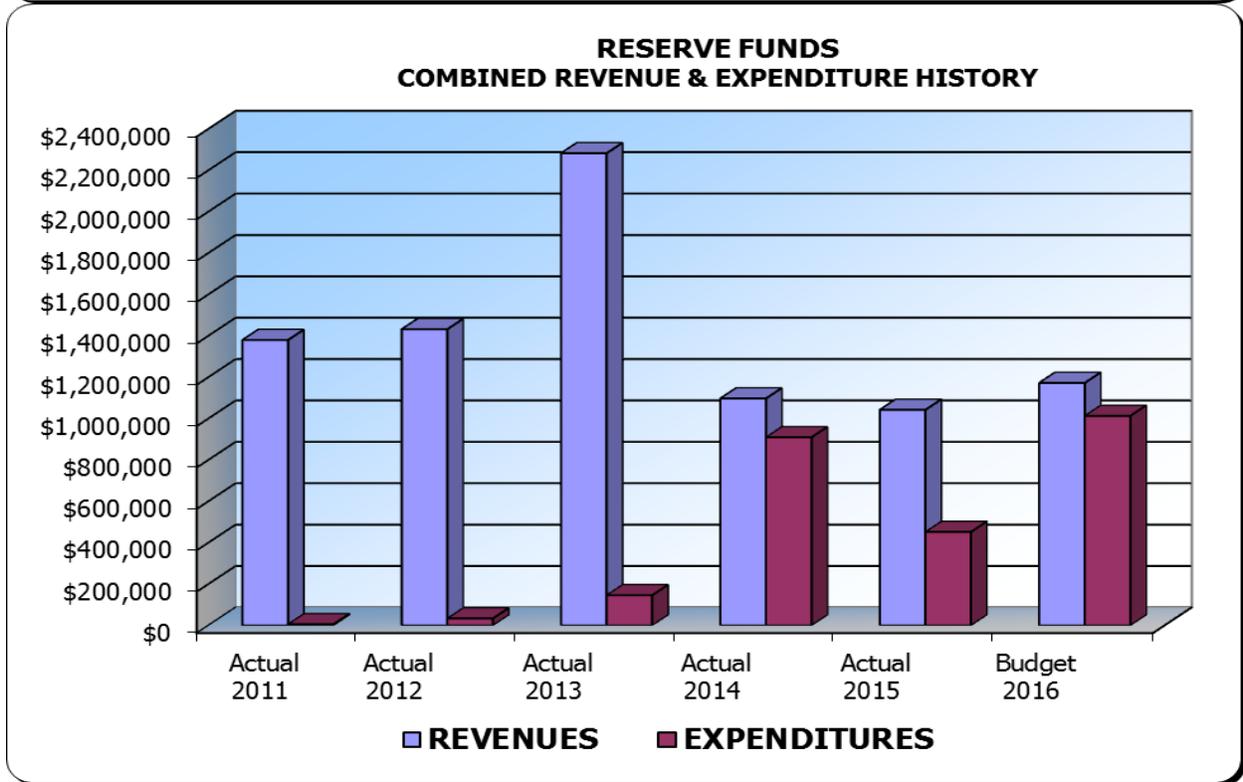
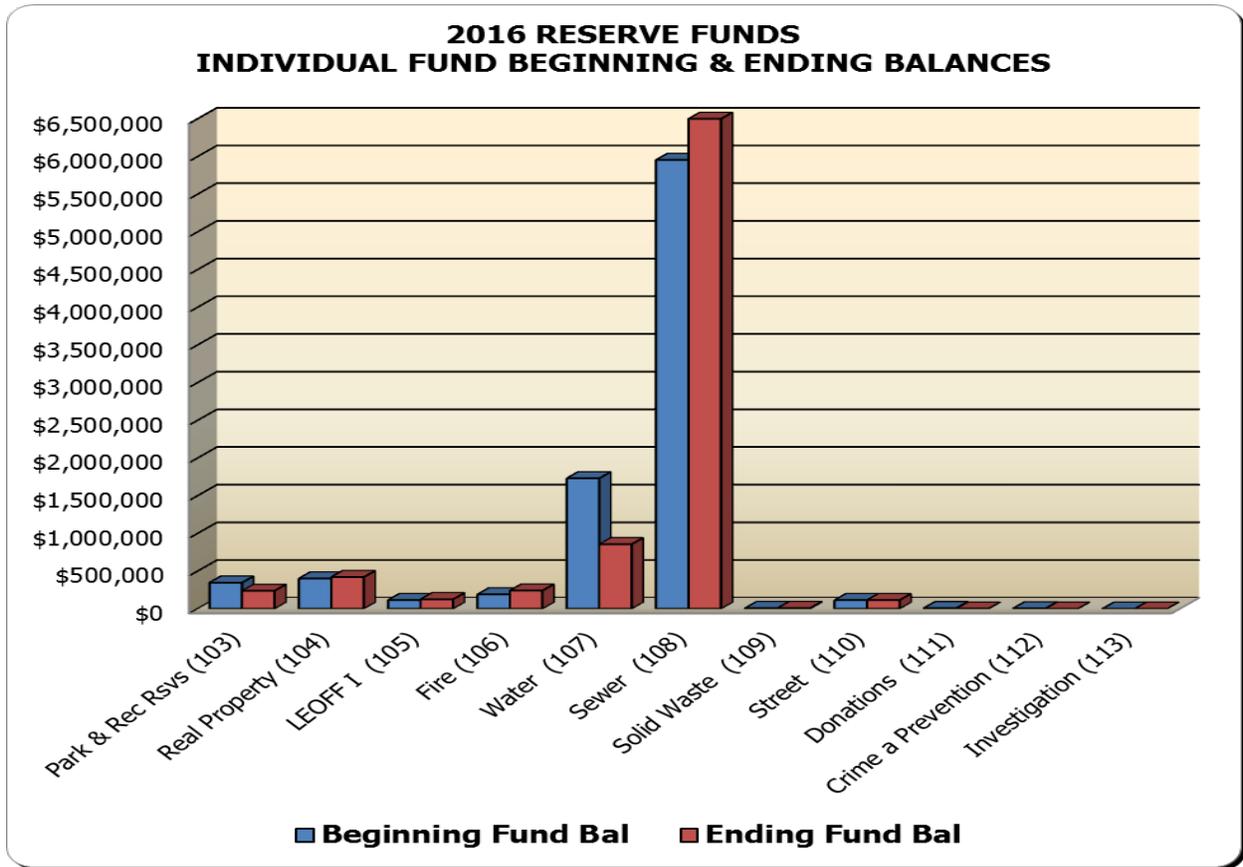
Street (110)						
Beg Fund Balance	310,555	317,732	339,974	216,011	200,000	114,543
Revenues	7,177	22,242	20,637	20,636	725	550
Expenditures	0	0	144,600	36,647	16,000	0
Ending Fund Bal	317,732	339,974	216,011	200,000	184,725	115,093

Donations (111)						
Beg Fund Balance	2,323	2,486	1,744	1,694	1,438	8,738
Revenues	1,633	628	1,150	1,750	8,607	1,000
Expenditures	1,470	1,369	1,200	2,007	1,457	8,700
Ending Fund Bal	2,486	1,745	1,694	1,437	8,588	1,038

Crime Prevention (112)						
Beg Fund Balance	0	0	0	-	-	5,172
Revenues	0	0	0	0	9,172	7,528
Expenditures	0	0	0	0	3,779	12,700
Ending Fund Bal	0	0	0	0	5,393	0

Investigation (113)						
Beg Fund Balance	0	0	0	-	-	73
Revenues	0	0	0	0	73	1,000
Expenditures	0	0	0	0	0	1,000
Ending Fund Bal	0	0	0	0	73	73

Total Reserves						
Beg Fund Balance	3,392,053	4,766,076	6,164,198	8,300,795	8,488,287	8,876,557
Revenues	1,379,241	1,431,492	2,282,397	1,097,147	1,041,958	1,172,220
Expenditures	5,220	33,369	145,800	909,654	451,736	1,012,900
Ending Fund Bal	4,766,074	6,164,199	8,300,795	8,488,287	9,078,509	9,035,877



DEBT SERVICE FUNDS

Othello takes a conservative approach to debt. The City's debt limit is \$12,415,146 with a public vote and 7,449,088 for a Councilmanic (non-voted) issue. We currently hold \$5,191,507 in general obligation and Public Work Trust Fund (PWTF) loans (not counting utility debt). This leaves available debt capacity of \$7,498,548 with a public vote and \$2,532,489 for a Councilmanic issue. PWTF loans, related to a utility, are not included in the calculation of debt limitations. Our PWTF loan related to Well #7 is our only loan not included in this calculation. It is paid from water utility revenues.

The City currently has three long term debts it makes payments on. One debt was paid off last year (2015) and one the year before (2014). One more will be paid off this year (2016). The last two debts, held for the Broadway and Main street reconstruction projects will be held until 2026 and 2035 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 2016 will be \$292,105. This loan will be retired in 2026.

Main Street GO Bond Fund 225

Main Street. In 2010 the city issued a Councilmanic bond in the amount of \$3,195,000 to reconstruct fourteen blocks of Main Street. The project was valued at \$5,211,972 and the city provided \$2,006,168 in internal funding. The life of the issue is 25-years at an average interest rate of 4.1%. The debt schedule calls for interest only payments through 2015. Principal payments begin in 2016 and go through 2035. Outstanding principle at the end of 2016 will be \$3,085,000. This loan will be retired in 2035.

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 will be retired in 2016.

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.

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.



**CITY OF OTHELLO
2016 BUDGET**

FUND DESCRIPTION	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016
G. O. REFUNDING BOND-CITY HALL (231)						
Beg. Balance	0	92	1	0	3	0
Revenue	179,000	182,326	185,293	182,673	184,652	Done
Expenditures	178,908	182,417	185,294	182,670	184,655	Done
Ending Balance	92	1	0	3	0	0
PWTF BROADWAY (220)						
Beg. Balance	45	48	1	0	1	0
Revenue-2006 PWTF	31,550	31,354	31,255	31,110	30,816	30,818
Expenditures-2006	31,547	31,401	31,255	31,109	30,817	30,817
Ending Balance	48	1	1	1	0	1
G.O. BONDS MAIN ST PROJECT (225)						
Beg. Balance	0	1	510	1,009	243	1
Revenue	134,092	134,600	134,590	134,591	134,274	244,592
Expenditures	134,091	134,091	134,091	135,357	134,516	244,591
Ending Balance	1	510	1,009	243	1	2
PWTF SR24 INDUSTRIAL AREA (223)						
Beg. Balance	0	0	0	0	0	0
Revenue	115,425	163,392	160,550	157,463	Done	Done
Expenditures	115,425	163,392	160,550	157,463	Done	Done
Ending Balance	0	0	0	0	0	0
TOTAL DEBT SERVICE						
Beg. Balance	45	141	512	1,009	247	1
Revenue	460,067	511,672	511,688	505,837	349,742	275,410
Expenditures	459,971	511,301	511,190	506,599	349,988	275,408
Ending Balance	141	512	1,010	247	1	3

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

MAIN STREET CONSTRUCTION PROJECT BONDS 2010
FUND 225
DEBT SERVICE SCHEDULE

Year	Beginning Outstanding Principal	Interest Rate	due 12-1 Principal To Pay	due 6-1 Current Interest	due 12-1 Current Interest	Fiscal Amt Payments
2010	3,195,000.00				51,401.65	51,401.65
2011	3,195,000.00			67,045.63	67,045.63	134,091.26
2012	3,195,000.00			67,045.63	67,045.63	134,091.26
2013	3,195,000.00			67,045.63	67,045.63	134,091.26
2014	3,195,000.00			67,045.63	67,045.63	134,091.26
2015	3,195,000.00			67,045.63	67,045.63	134,091.26
2016	3,085,000.00	3.250%	110,000.00	67,045.63	67,045.63	244,091.26
2017	2,975,000.00	3.375%	110,000.00	65,258.13	65,258.13	240,516.26
2018	2,860,000.00	3.500%	115,000.00	63,401.88	63,401.88	241,803.76
2019	2,740,000.00	3.750%	120,000.00	61,389.38	61,389.38	242,778.76
2020	2,615,000.00	3.500%	125,000.00	59,139.38	59,139.38	243,278.76
2021	2,485,000.00	3.500%	130,000.00	56,951.88	56,951.88	243,903.76
2022	2,350,000.00	4.000%	135,000.00	54,676.88	54,676.88	244,353.76
2023	2,210,000.00	3.875%	140,000.00	51,976.88	51,976.88	243,953.76
2024	2,065,000.00	3.875%	145,000.00	49,264.38	49,264.38	243,528.76
2025	1,915,000.00	4.000%	150,000.00	46,455.00	46,455.00	242,910.00
2026	1,760,000.00	4.400%	155,000.00	43,455.00	43,455.00	241,910.00
2027	1,595,000.00	4.400%	165,000.00	40,045.00	40,045.00	245,090.00
2028	1,425,000.00	4.400%	170,000.00	36,415.00	36,415.00	242,830.00
2029	1,245,000.00	4.400%	180,000.00	32,675.00	32,675.00	245,350.00
2030	1,060,000.00	4.400%	185,000.00	28,715.00	28,715.00	242,430.00
2031	865,000.00	4.650%	195,000.00	24,645.00	24,645.00	244,290.00
2032	660,000.00	4.650%	205,000.00	20,111.25	20,111.25	245,222.50
2033	450,000.00	4.650%	210,000.00	15,345.00	15,345.00	240,690.00
2034	230,000.00	4.650%	220,000.00	10,462.50	10,462.50	240,925.00
2035	0.00	4.650%	230,000.00	5,347.50	5,347.50	240,695.00
			3,195,000.00	1,168,003.82 int.	1,219,405.47 2,387,409.29	5,582,409.29

PUBLIC WORKS TRUST FUND LOAN 1996 - WELL # 7

FUND 401

DEBT SERVICE SCHEDULE

Year	Beginning Outstanding Principal	Interest Rate	due 6-1 Principal To Pay	due 6-1 Current Interest	Fiscal Amt Payments
1996	2,480,819.40	3.00%			0.00
1997	2,480,819.40	3.00%		53,992.28	53,992.28
1998	2,480,819.40	3.00%	130,569.44	74,424.58	204,994.02
1999	2,350,249.96	3.00%	175,978.87	70,507.50	246,486.37
2000	2,174,271.09	3.00%	127,898.30	65,852.79	193,751.09
2001	2,046,372.79	3.00%	127,898.30	61,391.18	189,289.48
2002	1,918,474.49	3.00%	127,898.30	57,554.23	185,452.53
2003	1,790,576.19	3.00%	127,898.30	53,717.29	181,615.59
2004	1,662,677.89	3.00%	127,898.30	49,880.34	177,778.64
2005	1,534,779.59	3.00%	127,898.30	46,043.39	173,941.69
2006	1,406,881.29	3.00%	127,898.30	42,206.44	170,104.74
2007	1,278,982.99	3.00%	127,898.30	38,369.49	166,267.79
2008	1,151,084.69	3.00%	127,898.30	34,532.54	162,430.84
2009	1,023,186.39	3.00%	127,898.30	30,695.59	158,593.89
2010	895,288.09	3.00%	127,898.30	26,858.64	154,756.94
2011	767,389.79	3.00%	127,898.30	23,021.69	150,919.99
2012	639,491.49	3.00%	127,898.30	19,184.74	147,083.04
2013	511,593.19	3.00%	127,898.30	15,347.80	143,246.10
2014	383,694.89	3.00%	127,898.30	11,510.85	139,409.15
2015	255,796.59	3.00%	127,898.30	7,673.90	135,572.20
2016	127,898.29	3.00%	127,898.30	3,836.95	131,735.25
			2,480,819.41	786,602.21	3,267,421.62

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2016 – 2021 Capital Facilities Plan



**Adopted
November 23, 2015**

ORDINANCE NO. 1450

AN ORDINANCE ADOPTING A SIX-YEAR
CAPITAL FACILITY PLAN FOR 2016 - 2021

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 2016 - 2021 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.

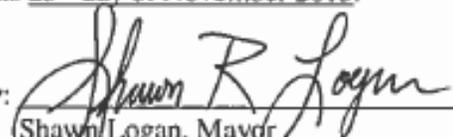
SECTION 3: The estimated expenditures and revenues for each fund are summarized and set forth as follows:

Departments	Amount
General Fund	\$ 2,536,350
Street Fund	\$ 7,916,255
Water Fund	\$ 6,771,000
Sewer Fund	\$ 30,000,000
Solid Waste Fund	\$ 330,000
Total Capital Facility Plan	\$ 47,553,605

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.

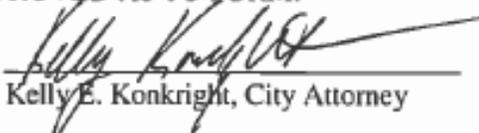
PASSED by the City Council of Othello, Washington this 23rd day of November 2015.

By: 
Shawn Logan, Mayor

ATTEST:

By: 
Debbie L. Kudrna, City Clerk

APPROVED AS TO FORM:

By: 
Kelly E. Konkright, City Attorney

PASSED the 23rd day of November 2015.

APPROVED the 23rd day of November 2015.

PUBLISHED the 3rd day of December 2015.

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CAPITAL FACILITY PLAN

Othello’s Capital Facility Plan (CFP) is a planning tool for the determination of major public facility improvements, equipment requirements and the related resources to be implemented in the next six years. Capital expenditures and investments usually refer to the commitment of resources made with the expectation of realizing future benefits over a reasonably long period. Project design, land acquisition, construction costs, and the projected means of financing these costs are an important component of the Plan. The projects included in the CFP were derived from a needs 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 consequences 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% 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 expenditures with 50 percent going to the general fund for current expenses. The current Utility Tax rate is 6%.

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

Licenses and Permits

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

Intergovernmental

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

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

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

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

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

Charges for Services

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

Miscellaneous Revenues

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

ISSUANCE OF DEBT -- LONG AND/OR SHORT TERM

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

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

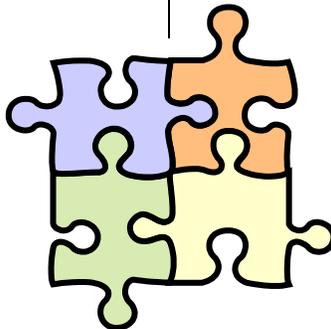
Revenue Bonds are issued to finance facilities that have a user fee or revenue base. These debt instruments are secured by a specific source of revenue. The revenues are either from the operations of the project or a dedicated revenue stream, as opposed to the general taxing powers of the jurisdiction.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

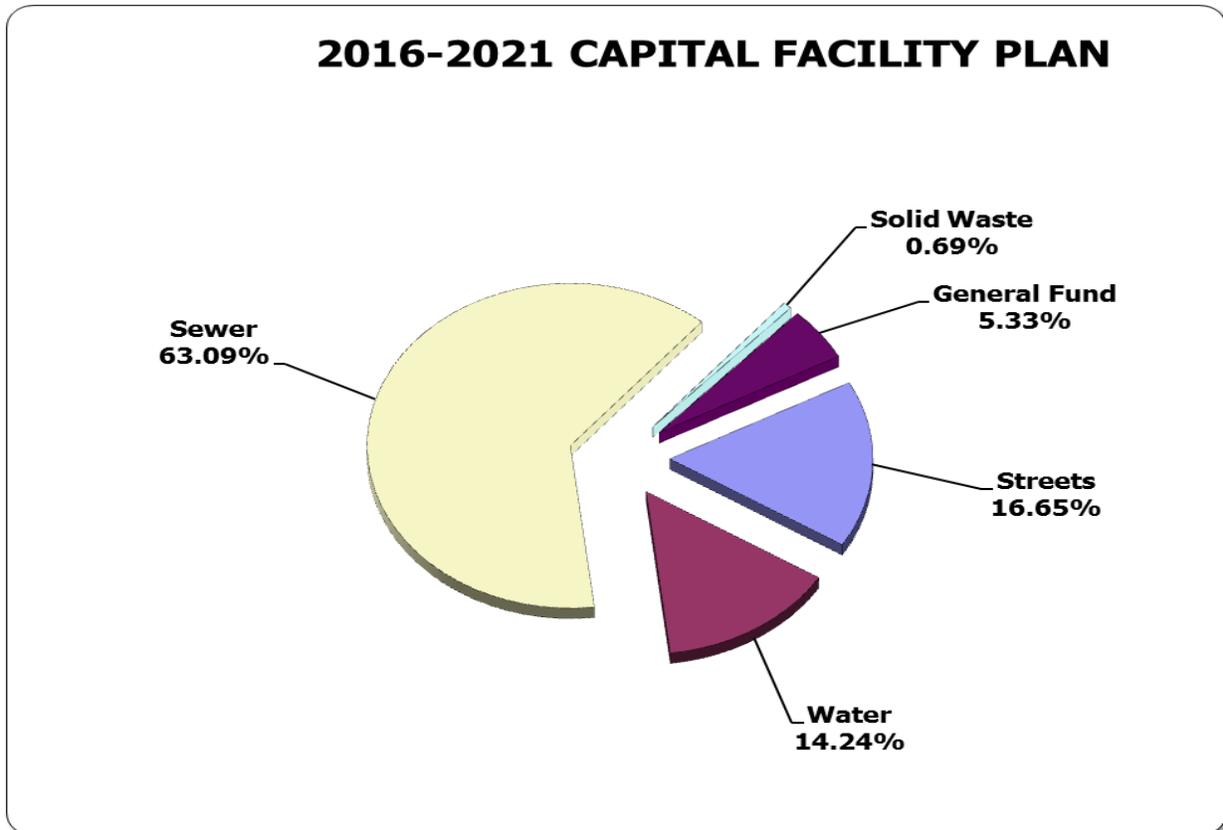
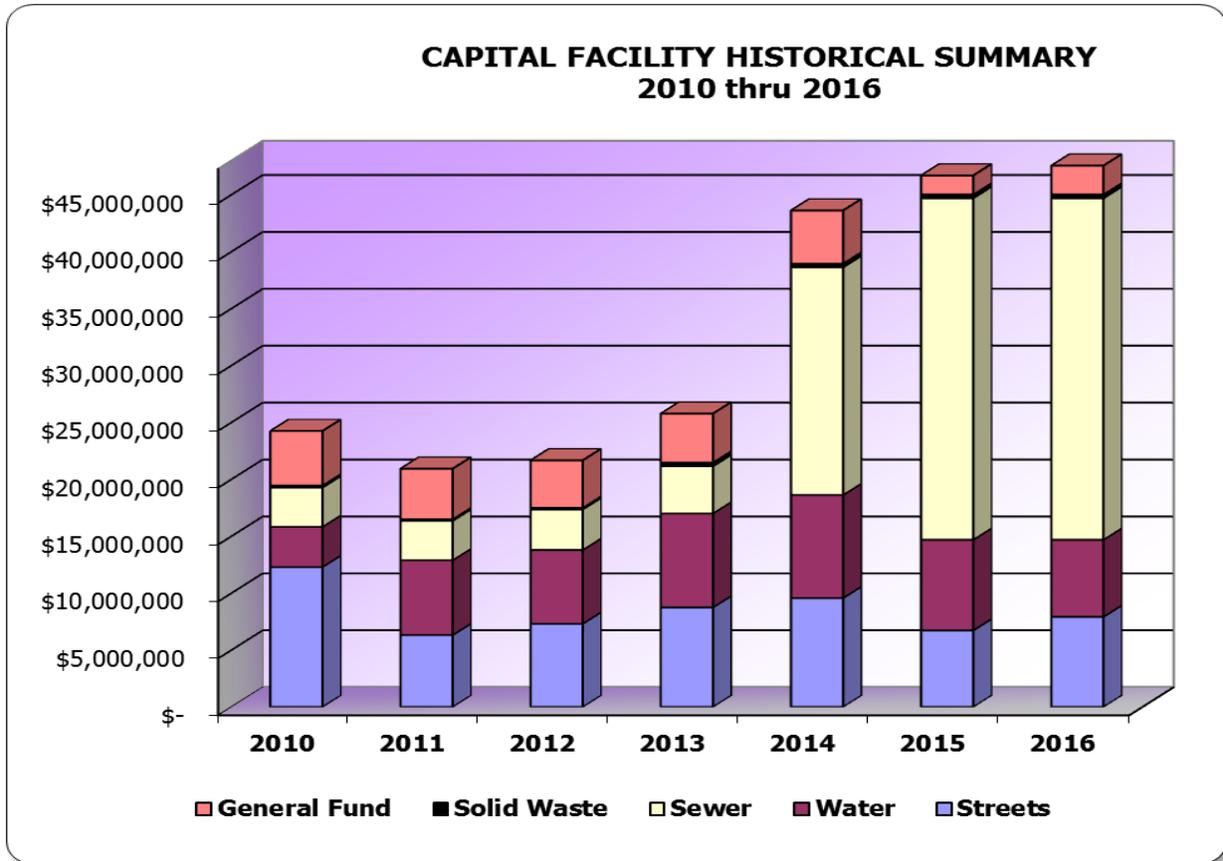
Special Assessment Bonds are local assessments limited to real property within a given area and are based on the special benefit to the property. Local Improvement District assessments benefit specific property owners.

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

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

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





CITY OF OTHELLO
2016 - 2021 CAPITAL FACILITY PLAN

Department/Project	Source	Year 2016	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021							
GENERAL FUND														
General Administration Computer Equipment	GF Reserves	13,600	13,600	13,600	13,600	13,600	13,600							
	SUBTOTAL GENERAL ADMIN.	13,600	13,600	13,600	13,600	13,600	13,600							
Police Patrol Car Rotation - on-going PD Equipment Upgrade Police Department Computers	Utility Tax	91,000	91,000	91,000	91,000	91,000	91,000							
	Utility Tax	82,750												
	GF Reserves	30,000												
	SUBTOTAL POLICE DEPT.	203,750	91,000	91,000	91,000	91,000	91,000							
Fire Fire station generator Fire Equipment / Air Packs Fire Truck	Reserves	32,000												
	Reserves						208,000							
	Reserves						500,000							
	SUBTOTAL FIRE DEPT.	32,000	0	0	0	0	708,000							
Parks & Recreation Park Land Acquisition (at \$420,713 FYE 2016) Park Mower Park Restrooms Farmer's Market/Comm. Center (at \$244,762 FYE 2016) Skateboard Park	Reserves/Grant	200,000												
	Reserves	116,000												
	LT/REET		230,000											
	Reserves	200,000												
	Reserves	310,000												
	SUBTOTAL PARK DEPT.	826,000	230,000	0	0	0	0							
Total General Fund	\$	2,536,350	\$	1,075,350	\$	334,600	\$	104,600	\$	104,600	\$	104,600	\$	812,600

S STREET FUND

ADA Improvements	Street Reserves	190,000					
North Broadway Overlay/ Storm Sewer	City/McGains/Simplot/Grant		400,000	400,000			
Neighborhood Overlay Project	Oper/REET/UT	400,000	400,000	400,000	400,000	400,000	400,000
Street Lighting Beautification Project	Grant/REET/UT	25,000	25,000	25,000	25,000	25,000	25,000
1st Ave Project	Grant/UT/Rvs/Lt cmr	402,800					
14th Ave project	Grant/UT/Rvs/Lt cmr	2,973,455					
Lee Road	Grant/Oper/REET/UT			1,000,000			
Total Street Fund	\$	7,916,255	825,000	1,825,000	425,000	425,000	425,000

CITY OF OTHELLO
2016 - 2021 CAPITAL FACILITY PLAN

Department/Project	Source	Year 2016	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
WATER FUND							
Drill & Equip Well #9	Oper/Reserves	600,000					
Water Pipeline for new wells	Oper/Reserves					465,000	
Drill & Equip Well #10	Oper/Reserves			1,636,000			
Well #6 VFD	Oper/Reserves	500,000					
Waterline Improvements	Oper	440,000	440,000	440,000	440,000	440,000	440,000
Tower maintenance program	Oper	265,000	265,000	100,000	100,000	100,000	100,000
Total Water Department	\$	6,771,000	\$ 705,000	\$ 540,000	\$ 2,176,000	\$ 1,005,000	\$ 540,000
SEWER FUND							
Sewer Plant Renovation	Grant/Reserves				30,000,000		
Total Sewer Department	\$	30,000,000	\$ -	\$ -	\$ 30,000,000	\$ -	\$ -
SOLID WASTE FUND							
Alley Approaches	Oper	55,000	55,000	55,000	55,000	55,000	55,000
Total Solid Waste Department	\$	330,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
TOTAL CAPITAL FACILITIES PLAN	\$	47,553,605	\$ 6,926,605	\$ 1,919,600	\$ 2,524,600	\$ 1,589,600	\$ 1,832,600

2016 - 2021 Capital Facility Plan Funding Estimates

Fund Source	2016	2017	2018	2019	2020	2021
GENERAL FUND #001						
Estimated Beginning	671,734	400,771	854,362	1,545,835	2,245,268	2,952,742
Revenues	5,389,887	5,443,786	5,498,224	5,553,206	5,608,738	5,664,825
Grants or Other Funding	24,000	-	-	-	-	-
Available	6,085,621	5,844,557	6,352,586	7,099,041	7,854,006	8,617,567
Operating	4,609,500	4,655,595	4,702,151	4,749,172	4,796,664	4,844,631
C.F.P.	1,075,350	334,600	104,600	104,600	104,600	812,600
Transfers to Savings						
Ending	400,771	854,362	1,545,835	2,245,268	2,952,742	2,960,337
STREET FUND #101						
Estimated Beginning	489,876	157,078	430,384	383,077	290,201	251,800
Revenues	1,853,560	1,872,096	1,890,817	1,909,725	1,928,822	1,948,110
Grants or Other Funding	1,722,294	825,000	1,500,000	50,000	100,000	50,000
Transfer in from Reserves						
Available	4,065,730	2,854,174	3,821,200	2,342,801	2,319,022	2,249,910
Operating	1,419,188	1,433,380	1,447,714	1,462,191	1,476,813	1,491,581
Debt PWTF Bldwy/Main St	165,410	165,410	165,410	165,410	165,410	165,410
C.F.P.	2,324,054	825,000	1,825,000	425,000	425,000	425,000
Transfers to Savings						
Ending	157,078	430,384	383,077	290,201	251,800	167,919
WATER FUND #401						
Estimated Beginning	202,271	200,029	406,378	201,106	237,920	208,724
Revenues	2,944,383	3,062,158	3,184,645	3,312,030	3,444,512	3,582,292
Grants or Other Funding	-	-	-	-	-	-
Transfer in from reserves	882,000	-	-	850,000	-	-
Available	4,028,654	3,262,187	3,591,023	4,363,137	3,682,432	3,791,016
Operating	1,891,890	1,910,809	1,929,917	1,949,216	1,968,708	1,988,395
Debt Well #7	131,735	-	-	-	-	-
C.F.P.	1,805,000	705,000	540,000	2,176,000	1,005,000	540,000
Transfer to savings	-	240,000	920,000	-	500,000	1,000,000
Ending	200,029	406,378	201,106	237,920	208,724	262,620
SEWER FUND #404						
Estimated Beginning	151,473	190,888	339,745	608,987	165,653	1,767,986
Revenues	1,515,100	1,666,610	1,833,271	2,016,598	2,218,258	2,440,084
Grants or Other Funding				19,100,000		
Transfer in from Reserves				9,000,000		
Available	1,666,573	1,857,498	2,173,016	30,725,585	2,383,911	4,208,070
Operating	420,685	462,754	509,029	559,932	615,925	677,517
Debt						
C.F.P.	-	-	-	30,000,000	-	-
Transfer to savings	1,055,000	1,055,000	1,055,000	-	-	-
Ending	190,888	339,745	608,987	165,653	1,767,986	3,530,552
SOLID WASTE FUND #406						
Estimated Beginning	78,191	53,726	200,241	281,726	490,817	586,385
Revenues	1,142,110	1,199,216	1,259,176	1,271,768	1,284,486	1,297,331
Grants or Other Funding						
Transfer in from Reserves	-	-	-	-	-	-
Available	1,220,301	1,252,942	1,459,417	1,553,494	1,775,302	1,883,715
Operating	1,111,575	997,701	1,122,691	1,007,678	1,133,918	1,017,754
C.F.P.	55,000	55,000	55,000	55,000	55,000	55,000
Ending	53,726	200,241	281,726	490,817	586,385	810,961

City of Othello 2016



Detail Budget

ORDINANCE NO. 1454

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF OTHELLO WASHINGTON, FIXING THE BUDGET FOR 2016, SETTING FORTH APPROPRIATIONS AND ESTIMATED REVENUES AND ADOPTING, BY REFERENCE, THE FINAL BUDGET FOR 2016.

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

SECTION 1: The Mayor of the City of Othello completed and placed on file with the City Clerk a preliminary budget, including estimates of revenues and expenditures for operations of the city for the fiscal year beginning January 1, 2016 and ending December 31, 2016.

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

SECTION 3: The City advertised and properly held the statutory public hearing on the budget on November 9, 2015.

SECTION 4: The proposed budget, as revised, was fixed by the City Council on November 9, 2016 and is now on file in the office of the City Clerk, and is hereby adopted by fund, and incorporated herein as set forth, in full, in this ordinance.

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

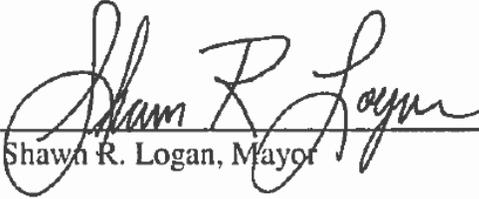
Fund	Appropriations
General Fund 001	\$ 5,684,850
Street Fund 101	\$ 3,908,652
Park & Recreation Reserve Fund 103	\$ 108,500
Real Property Reserve Fund 104	\$ -
LEOFF Reserve Fund 105	\$ -
Fire Equipment Reserve Fund 106	\$ -
Water Reserve Fund 107	\$ 882,000
Sewer Reserve Fund 108	\$ -
Solid Waste Reserve Fund 109	\$ -
Street Reserve Fund 110	\$ -
Restricted Donations Fund 111	\$ 8,700
Crime Prevention Fund 112	\$ 12,700
Investigation Fund 113	\$ 1,000
Tourism Fund 114	\$ 39,087
Real Estate Excise Tax Fund 135	\$ 95,500
Utility Taxes Fund 140	\$ 1,512,900
Debt Service/PWTF Broadway Fund 220	\$ 30,817
Debt Service/GO Bonds-Main Street Fund 225	\$ 244,591
Water Utility Fund 401	\$ 3,828,625
Sewer Utility Fund 404	\$ 1,475,685
Solid Waste Utility Fund 406	\$ 1,166,575
2016 Budget Total	\$ 19,000,182

SECTION 6: The Finance Officer is directed to transmit a copy of the budget, as hereby adopted to the State Auditor's Office, Division of Municipal Corporations, and to the Association of Washington Cities.

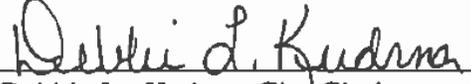
SECTION 7: If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provisions to other persons or circumstances is not affected.

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

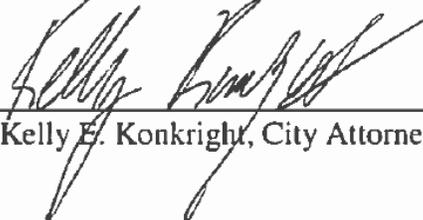
PASSED by the City Council of Othello, Washington, this 23rd day of November 2015.

By: 
Shawn R. Logan, Mayor

ATTEST:

By: 
Debbie L. Kudrna, City Clerk

APPROVED AS TO FORM:

By: 
Kelly E. Konkright, City Attorney

PASSED the 23rd day of November 2015.

APPROVED the 23rd day of November 2015.

PUBLISHED the 3rd day of December, 2015.



Budget Summary with Ending Fund Balance

	2011	2012	2013	2014	2015	2016
	Year End	Year End	Year End	Year End	Year End	Adopted
001 General Fund						
Beginning Fund Balance	\$ 1,097,105	\$ 1,367,888	\$ 1,102,786	674,919	942,630	671,734
<i>Revenue</i>	\$ 4,961,385	\$ 4,354,375	\$ 4,362,071	5,019,639	5,037,172	5,413,887
<i>Expenditures</i>	\$ (4,693,976)	\$ (4,619,477)	\$ (4,790,988)	(4,751,928)	(5,227,861)	(5,684,850)
Ending Fund Balance	\$ 1,364,514	\$ 1,102,786	\$ 673,869	\$ 942,630	\$ 751,941	\$ 400,771
Total Fund Budget	\$ 6,058,490	\$ 5,722,263	\$ 5,464,857	\$ 5,694,558	\$ 5,979,802	\$ 6,085,621
101 Street Fund						
Beginning Fund Balance	\$ 247,200	\$ 470,744	\$ 681,690	430,818	535,487	489,876
<i>Revenue</i>	\$ 1,503,938	\$ 1,635,764	\$ 2,233,378	1,946,728	1,936,434	3,575,854
<i>Expenditures</i>	\$ (1,280,395)	\$ (1,424,818)	\$ (2,484,250)	(1,842,060)	(2,014,355)	(3,908,652)
Ending Fund Balance	\$ 470,743	\$ 681,690	\$ 430,818	\$ 535,486	\$ 457,566	\$ 157,078
Total Fund Budget	\$ 1,751,138	\$ 2,106,508	\$ 2,915,068	\$ 2,377,546	\$ 2,471,921	\$ 4,065,730
103 Park & Rec Reserve Fund						
Beginning Fund Balance	\$ 200,079	\$ 400,616	\$ 501,387	552,038	352,377	346,520
<i>Revenue</i>	\$ 200,537	\$ 100,771	\$ 50,651	339	497	442
<i>Expenditures</i>	\$ -	\$ -	\$ -	(200,000)	(6,300)	(108,500)
Ending Fund Balance	\$ 400,616	\$ 501,387	\$ 552,038	\$ 352,377	\$ 346,574	\$ 238,462
Total Fund Budget	\$ 400,616	\$ 501,387	\$ 552,038	\$ 552,377	\$ 352,874	\$ 346,962
104 Real Property Reserve Fund						
Beginning Fund Balance	\$ 306,524	\$ 318,651	\$ 325,211	381,476	391,590	401,513
<i>Revenue</i>	\$ 15,877	\$ 6,560	\$ 56,265	10,114	19,041	19,200
<i>Expenditures</i>	\$ (3,750)	\$ -	\$ -	-	(9,200)	-
Ending Fund Balance	\$ 318,651	\$ 325,211	\$ 381,476	\$ 391,590	\$ 401,431	\$ 420,713
Total Fund Budget	\$ 322,401	\$ 325,211	\$ 381,476	\$ 391,590	\$ 410,631	\$ 420,713
105 LEOFF I Reserves (formerly Gen'l Fund Equipment Reserve Fund)						
Beginning Fund Balance	\$ 62,497	\$ 74,192	\$ 84,723	94,763	105,117	115,402
<i>Revenue</i>	\$ 11,694	\$ 10,532	\$ 10,040	10,355	10,394	10,300
<i>Expenditures</i>	\$ -	\$ -	\$ -	-	-	-
Ending Fund Balance	\$ 74,191	\$ 84,723	\$ 94,763	\$ 105,118	\$ 115,511	\$ 125,702
Total Fund Budget	\$ 74,191	\$ 84,723	\$ 94,763	\$ 105,118	\$ 115,511	\$ 125,702
106 Fire Department Equipment Reserve Fund						
Beginning Fund Balance	\$ 60,650	\$ 81,609	\$ 69,927	169,965	190,162	190,327
<i>Revenue</i>	\$ 20,959	\$ 20,319	\$ 100,038	20,197	225	50,170
<i>Expenditures</i>	\$ -	\$ (32,000)	\$ -	-	-	-
Ending Fund Balance	\$ 81,609	\$ 69,927	\$ 169,965	\$ 190,162	\$ 190,387	\$ 240,497
Total Fund Budget	\$ 81,609	\$ 101,927	\$ 169,965	\$ 190,162	\$ 190,387	\$ 240,497



Budget Summary with Ending Fund Balance

	2011	2012	2013	2014	2015	2016
	Year End	Adopted				
107 Water Utility Reserve Fund						
Beginning Fund Balance	\$ 281,495	\$ 808,325	\$ 1,426,851	2,758,386	2,255,621	1,730,446
<i>Revenue</i>	\$ 526,829	\$ 618,527	\$ 1,331,534	13,235	14,118	8,000
<i>Expenditures</i>	\$ -	\$ -	\$ -	(516,000)	(415,000)	(882,000)
Ending Fund Balance	\$ 808,324	\$ 1,426,851	\$ 2,758,386	\$ 2,255,621	\$ 1,854,739	\$ 856,446
Total Fund Budget	\$ 808,324	\$ 1,426,851	\$ 2,758,386	\$ 2,771,621	\$ 2,269,739	\$ 1,738,446
108 Sewer Utility Reserve Fund						
Beginning Fund Balance	\$ 2,012,110	\$ 2,600,142	\$ 3,250,201	3,962,340	4,982,511	5,954,329
<i>Revenue</i>	\$ 588,032	\$ 650,059	\$ 712,140	1,020,171	979,074	1,074,000
<i>Expenditures</i>	\$ -	\$ -	\$ -	-	-	-
Ending Fund Balance	\$ 2,600,142	\$ 3,250,201	\$ 3,962,340	\$ 4,982,511	\$ 5,961,585	\$ 7,028,329
Total Fund Budget	\$ 2,600,142	\$ 3,250,201	\$ 3,962,340	\$ 4,982,511	\$ 5,961,585	\$ 7,028,329
109 Solid Waste Utility Reserve Fund						
Beginning Fund Balance	\$ 155,820	\$ 162,323	\$ 164,179	164,121	9,470	9,494
<i>Revenue</i>	\$ 6,503	\$ 1,855	\$ (58)	349	32	30
<i>Expenditures</i>	\$ -	\$ -	\$ -	(155,000)	-	-
Ending Fund Balance	\$ 162,323	\$ 164,179	\$ 164,121	\$ 9,470	\$ 9,502	\$ 9,524
Total Fund Budget	\$ 162,323	\$ 164,179	\$ 164,121	\$ 164,470	\$ 9,502	\$ 9,524
110 Street Reserve Fund						
Beginning Fund Balance	\$ 310,555	\$ 317,732	\$ 339,974	216,011	200,000	114,543
<i>Revenue</i>	\$ 7,177	\$ 22,242	\$ 20,637	20,636	725	550
<i>Expenditures</i>	\$ -	\$ -	\$ (144,600)	(36,647)	(16,000)	-
Ending Fund Balance	\$ 317,732	\$ 339,974	\$ 216,011	\$ 200,000	\$ 184,725	\$ 115,093
Total Fund Budget	\$ 317,732	\$ 339,974	\$ 360,611	\$ 236,647	\$ 200,725	\$ 115,093
111 Restricted Donations Fund						
Beginning Fund Balance	\$ 2,323	\$ 2,486	\$ 1,744	1,694	1,438	8,738
<i>Revenue</i>	\$ 1,633	\$ 628	\$ 1,150	1,750	8,607	1,000
<i>Expenditures</i>	\$ (1,470)	\$ (1,369)	\$ (1,200)	(2,007)	(1,457)	(8,700)
Ending Fund Balance	\$ 2,486	\$ 1,744	\$ 1,694	\$ 1,437	\$ 8,588	\$ 1,038
Total Fund Budget	\$ 3,956	\$ 3,114	\$ 2,894	\$ 3,444	\$ 10,045	\$ 9,738
112 Crime Prevention Fund						
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,172
<i>Revenue</i>	\$ -	\$ -	\$ -	\$ -	\$ 9,172	\$ 7,528
<i>Expenditures</i>	\$ -	\$ -	\$ -	\$ -	\$ (3,779)	\$ (12,700)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 5,393	\$ -
Total Fund Budget	\$ -	\$ -	\$ -	\$ -	\$ 1,614	\$ (12,700)



Budget Summary with Ending Fund Balance

	2011	2012	2013	2014	2015	2016
	Year End	Adopted				
113 Investigation Fund						
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73
<i>Revenue</i>	\$ -	\$ -	\$ -	\$ -	\$ 73	\$ 1,000
<i>Expenditures</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,000)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 73	\$ 73
Total Fund Budget	\$ -	\$ -	\$ -	\$ -	\$ 73	\$ (927)
114 Tourism Fund						
Beginning Fund Balance	\$ 46,867	\$ 45,541	\$ 43,364	\$ 45,051	\$ 45,568	\$ 39,634
<i>Revenue</i>	\$ 46,054	\$ 38,122	\$ 41,299	\$ 40,879	\$ 38,377	\$ 39,180
<i>Expenditures</i>	\$ (47,380)	\$ (40,299)	\$ (39,611)	\$ (40,362)	\$ (41,545)	\$ (39,087)
Ending Fund Balance	\$ 45,541	\$ 43,364	\$ 45,051	\$ 45,568	\$ 42,400	\$ 39,727
Total Fund Budget	\$ 92,921	\$ 83,663	\$ 84,662	\$ 85,930	\$ 83,945	\$ 78,814
135 Real Estate Excise Tax Fund						
Beginning Fund Balance	\$ 442,186	\$ 396,548	\$ 436,006	\$ 48,625	\$ 14,395	\$ 57,636
<i>Revenue</i>	\$ 41,337	\$ 39,459	\$ 50,619	\$ 38,770	\$ 112,108	\$ 40,100
<i>Expenditures</i>	\$ (86,975)	\$ -	\$ (438,000)	\$ (73,000)	\$ (45,236)	\$ (95,500)
Ending Fund Balance	\$ 396,548	\$ 436,006	\$ 48,625	\$ 14,395	\$ 81,267	\$ 2,236
Total Fund Budget	\$ 483,523	\$ 436,006	\$ 486,625	\$ 87,395	\$ 126,503	\$ 97,736
140 Utility Tax Fund						
Beginning Fund Balance	\$ 125,238	\$ 297,315	\$ 103,189	\$ 269,510	\$ 91,853	\$ 202,434
<i>Revenue</i>	\$ 2,211,537	\$ 1,215,605	\$ 1,079,923	\$ 1,340,315	\$ 1,199,858	\$ 1,315,035
<i>Expenditures</i>	\$ (2,039,460)	\$ (1,409,730)	\$ (913,603)	\$ (1,517,972)	\$ (1,109,584)	\$ (1,512,900)
Ending Fund Balance	\$ 297,315	\$ 103,189	\$ 269,510	\$ 91,853	\$ 182,127	\$ 4,569
Total Fund Budget	\$ 2,336,775	\$ 1,512,920	\$ 1,183,113	\$ 1,609,825	\$ 1,291,711	\$ 1,517,469
220 Debt Service - PWTF Broadway						
Beginning Fund Balance	\$ 45	\$ 48	\$ 1	\$ -	\$ 1	\$ -
<i>Revenue</i>	\$ 31,550	\$ 31,354	\$ 31,255	\$ 31,110	\$ 30,816	\$ 30,818
<i>Expenditures</i>	\$ (31,547)	\$ (31,401)	\$ (31,255)	\$ (31,109)	\$ (30,817)	\$ (30,817)
Ending Fund Balance	\$ 48	\$ 1	\$ 0	\$ 1	\$ -	\$ 1
Total Fund Budget	\$ 31,595	\$ 31,402	\$ 31,256	\$ 31,110	\$ 30,817	\$ 30,818
223 Debt Service - SR 24 PWTF Loan						
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Revenue</i>	\$ 115,425	\$ 163,392	\$ 160,550	\$ 157,463	\$ -	\$ -
<i>Expenditures</i>	\$ (115,425)	\$ (163,392)	\$ (160,550)	\$ (157,463)	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Budget	\$ 115,425	\$ 163,392	\$ 160,550	\$ 157,463	\$ -	\$ -



Budget Summary with Ending Fund Balance

	2011	2012	2013	2014	2015	2016
	Year End	Adopted				
225 Debt Service - Main Street Construction Bonds						
Beginning Fund Balance	\$ -	\$ 1	\$ 510	1,009	243	-
<i>Revenue</i>	\$ 134,092	\$ 134,600	\$ 134,590	134,591	134,274	244,592
<i>Expenditures</i>	\$ (134,091)	\$ (134,091)	\$ (134,091)	(135,357)	(134,516)	(244,591)
Ending Fund Balance	\$ 1	\$ 510	\$ 1,009	\$ 243	\$ 1	\$ 1
Total Fund Budget	\$ 134,092	\$ 134,601	\$ 135,100	\$ 135,600	\$ 134,517	\$ 244,592
231 Debt Service - City Hall Refunding Bond						
Beginning Fund Balance	\$ -	\$ 92	\$ 1	-	3	-
<i>Revenue</i>	\$ 179,000	\$ 182,326	\$ 185,293	182,673	184,652	-
<i>Expenditures</i>	\$ (178,908)	\$ (182,417)	\$ (185,294)	(182,670)	(184,655)	-
Ending Fund Balance	\$ 92	\$ 1	\$ -	\$ 3	\$ -	\$ -
Total Fund Budget	\$ 179,000	\$ 182,418	\$ 185,294	\$ 182,673	\$ 184,655	\$ -
305 Sidewalk Construction Fund						
Beginning Fund Balance	\$ 12,294	\$ 11,531	\$ 11,610	11,617	-	-
<i>Revenue</i>	\$ 237	\$ 79	\$ 7	36	-	-
<i>Expenditures</i>	\$ (1,000)	\$ -	\$ -	(11,652)	-	-
Ending Fund Balance	\$ 11,531	\$ 11,610	\$ 11,617	\$ 1	\$ -	\$ -
Total Fund Budget	\$ 12,531	\$ 11,610	\$ 11,617	\$ 11,653	\$ -	\$ -
310 Main Street Construction Fund						
Beginning Fund Balance	\$ 2,030,026	\$ 228,554	\$ 353	353	-	-
<i>Revenue</i>	\$ 134,943	\$ 289	\$ (0)	1	-	-
<i>Expenditures</i>	\$ (1,936,416)	\$ (228,490)	\$ -	(353)	-	-
Ending Fund Balance	\$ 228,553	\$ 353	\$ 353	\$ 1	\$ -	\$ -
Total Fund Budget	\$ 2,164,969	\$ 228,842	\$ 353	\$ 354	\$ -	\$ -
401 Water Utility Fund						
Beginning Fund Balance	\$ 981,292	\$ 1,269,798	\$ 1,276,291	461,909	1,065,959	202,271
<i>Revenue</i>	\$ 2,449,800	\$ 2,285,038	\$ 2,610,209	3,300,545	3,173,748	3,826,383
<i>Expenditures</i>	\$ (2,146,641)	\$ (2,278,545)	\$ (3,424,591)	(2,696,495)	(3,741,210)	(3,828,625)
Ending Fund Balance	\$ 1,284,451	\$ 1,276,291	\$ 461,909	\$ 1,065,959	\$ 498,497	\$ 200,029
Total Fund Budget	\$ 3,431,092	\$ 3,554,836	\$ 3,886,500	\$ 3,762,454	\$ 4,239,707	\$ 4,028,654
404 Sewer Utility Fund						
Beginning Fund Balance	\$ 159,637	\$ 228,525	\$ 202,062	170,574	281,786	151,473
<i>Revenue</i>	\$ 890,182	\$ 980,760	\$ 1,098,574	2,099,104	1,446,294	1,515,100
<i>Expenditures</i>	\$ (836,535)	\$ (1,007,223)	\$ (1,130,062)	(1,987,893)	(1,493,992)	(1,475,685)
Ending Fund Balance	\$ 213,284	\$ 202,062	\$ 170,574	\$ 281,785	\$ 234,088	\$ 190,888
Total Fund Budget	\$ 1,049,819	\$ 1,209,285	\$ 1,300,636	\$ 2,269,678	\$ 1,728,080	\$ 1,666,573



Budget Summary with Ending Fund Balance

	2011 Year End	2012 Year End	2013 Year End	2014 Year End	2015 Year End	2016 Adopted
406 Solid Waste Utility Fund						
Beginning Fund Balance	\$ 151,574	\$ 112,829	\$ 109,779	55,396	101,809	78,191
<i>Revenue</i>	\$ 1,014,366	\$ 992,035	\$ 1,020,541	1,147,213	1,102,645	1,142,110
<i>Expenditures</i>	\$ (1,053,341)	\$ (995,086)	\$ (1,074,924)	(1,100,800)	(1,124,000)	(1,166,575)
Ending Fund Balance	\$ 112,599	\$ 109,779	\$ 55,396	\$ 101,809	\$ 80,454	\$ 53,726
Total Fund Budget	\$ 1,165,940	\$ 1,104,864	\$ 1,130,319	\$ 1,202,609	\$ 1,204,454	\$ 1,220,301

-----All Funds Combined-----						
Beginning Fund Balance	\$ 8,685,517	\$ 9,195,488	\$ 10,131,839	\$ 10,470,575	\$ 11,568,020	\$ 10,769,806
<i>Revenue</i>	\$ 15,093,087	\$ 13,484,690	\$ 15,290,705	\$ 16,536,213	\$ 15,438,336	\$ 18,315,279
<i>Expenditures</i>	\$ (14,587,310)	\$ (12,548,338)	\$ (14,953,020)	\$ (15,438,768)	\$ (15,599,507)	\$ (19,000,182)
Ending Fund Balance	\$ 9,191,294	\$ 10,131,839	\$ 10,469,524	\$ 11,568,020	\$ 11,406,849	\$ 10,084,903
Total Fund Budget	\$ 23,778,604	\$ 22,680,178	\$ 25,422,544	\$ 27,006,788	\$ 27,006,356	\$ 29,085,085

Total Expenditures	\$ 19,000,182
2016 Budget Ordinance No. 1454	\$ 19,000,182



Budget Summary with Ending Fund Balance

2011 Year End	2012 Year End	2013 Year End	2014 Year End	2015 Year End	2016 Adopted
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**CITY OF OTHELLO
2016 Revenue Budget
General Fund 001**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
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GENERAL FUND REVENUES

BEGINNING FUND BALANCE	1,097,105	1,367,888	1,102,786	674,919	942,630	671,734
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TAXES:

Real/Personal Property Tax	1,342,598	1,417,999	1,439,840	1,535,342	1,537,110	1,559,063
Local Retail Sales Tax (50% split with Street)	791,768	848,726	645,962	669,988	683,932	684,750
Criminal Justice - Local	94,025	94,886	103,460	112,468	103,711	105,000
Gambling Taxes - Pull Tabs	928	1,808	929	605	424	400
Amusement Games	1,636	1,348	898	740	1,033	1,000
Leasehold Excise Tax	67	67	73	2,498	994	1,300
Total Taxes	2,231,021	2,364,834	2,191,162	2,321,642	2,327,204	2,351,513

PERMITS & LICENSES:

Dance Permits	650	50	300	50	900	900
Cabaret Licenses	450	625	575	975	50	50
Franchise Fees		10,348	5,467	12,727	12,413	12,000
Cable TV Franchise Fee	15,916	3,670	6,141	0	0	
Business License - General	37,768	34,135	36,615	50,241	49,185	53,000
Solicitor Permit	360	600	2,900	1,900	900	
Building Permits	118,268	110,829	134,439	132,718	169,690	130,000
Placement Permits	170	0				
Animal License	5,541	5,003	4,726	6,538	6,736	6,600
Chicken License					10	
Commercial Kennel Permit		100				
Gun Permits	2,134	3,282	5,111	3,902	4,218	2,200
Yard Sale Permits	1,542	1,531	1,428	1,266	1,296	800
Display on Public Property			25	25	25	
Business License - Penalties	780	1,060	1,840	222	2,009	1,500
Total Permits & Licenses	183,578	171,233	199,567	210,564	247,431	207,050

INTERGOVERNMENTAL: Federal Direct & Indirect

CDBG - Police Computers	13,624			0	0	0
HUD - Planning Only (Comp Plan)						24,000
WASPC - Equipment Grant				0	0	0
DOJ/DOComm. Crime Victims Grant				750	3,595	0
Police Grant				0	0	0
RUAD/EULD Grant				0	0	0
WASPC - Equipment Grant				0	0	0
Total Federal Grants	13,624	0	0	750	3,595	24,000

INTERGOVERNMENTAL: State Grants

YAF GRANT				0	0	0
Traffic Commission Grants	958	712		316	0	0
CTED - Stop Grant				546	0	0
D.C.T.E.D - Planning Grant				0	0	0
WA State Archives Grant				0	0	0
WSLEA Grant				0	0	0
Total State Grants	958	712	0	862	0	0

INTERGOVERNMENTAL: State Shared Revenue & Entitlements

City Assistance	17,246	31,949	28,166	17,836	35,358	22,331
Sales Tax Mitigation	96,022	87,635	93,666	95,273	95,077	96,000
Criminal Justice Assistance Program	0	0	0	0		
Criminal Justice - High Crimes	34,314	24,673	28,085	42,205	65,155	56,000
Criminal Justice - Population	1,603	1,672	1,803	1,971	6,359	2,178
Criminal Justice - Special Programs	6,052	6,287	6,709	7,208	7,534	7,547
Criminal Justice - Driving Safety	1,528	1,387	1,362	1,362	1,166	1,360
Liquor Excise Tax	35,441	27,329	5,021	14,215	20,950	34,465
Liquor Board Profits	51,328	74,015	67,372	67,218	67,426	66,986
Total State Revenues	243,534	254,947	232,185	247,288	299,024	286,867

INTERGOVERNMENTAL: Interlocal Grants & Intergovernmental Services

In-Lieu\Taxes - OHA	14,728	44,006	-14,162	15,140	10,678	15,000
County contribution to walk path project						
County Switch-Property Tax Levy					0	0
Adams County Runaway Grant						
Firing Range Fees						

**CITY OF OTHELLO
2016 Revenue Budget
General Fund 001**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
ACLD - MCL Payment						
Reimb - School Resource Officer	25,679	26,680	28,198	1,671	29,194	40,500
INET Reimbursement Grant						
Adams County Sex Offender Fee	325				300	
Police - Address Verification		250	50	1,350	225	1,000
Police - Polygraph Test		200	0			
Adams County Dispatch Services		300				
Othello Hospital Dispatch Services	16,415	16,759	16,759	8,547	25,642	17,095
ACFD #5 Dispatch Services	9,506	3,920	11,759	3,998	7,996	7,996
Total Other Government Revenues	66,653	92,115	42,603	30,707	74,035	81,591
Total Intergovernmental	324,769	347,775	274,788	279,606	376,654	392,457
CHARGES FOR SERVICES:						
Pool Concessions - Taxable	7,261	6,935	7,356	9,972	11,553	12,000
Park Concessions - Taxable			0			
Pool Concessions - No Tax	5,792	5,659	6,871	8,794	7,261	7,300
Park Concessions - No Tax			0			
Design Standards Book		210	315	210	315	200
Polygraph Reimbursement		100	0			
Misc. Services & Reports	1,382	1,066	1,761	1,437	79	50
Finger Printing	1,860	1,190	1,179	1,445	1,090	1,200
Photocopies	265	155	107	380	330	400
Reimburse Engineering Services		37,393	14,069	25,311	30,574	16,000
Animal Control & Shelter	735	1,210	1,545	3,487	2,480	3,000
Plan Check Fee	52,389	51,921	25,886	36,603	50,644	40,000
Planning & Zoning Fees	2,000	12	51	81	4,190	2,000
Platting Fees	750	1,500	500	250	2,450	2,000
Park Mitigation Fees						
Water Rights Compensation						
Park & Recreation Revenue		1,907	600	2,578	3,203	3,100
Swimming Pool Fees	37,998	43,233	44,138	44,171	51,901	52,000
BBQ - Rental Fees						
Ballfield/Concession Stand Use Fees	800	710	280	2,335	3,820	3,500
Pool-Fitness Hour/Lap Swim		600	278	207	0	
Swimming Lessons	7,351	7,752	7,779	6,879	6,510	6,550
Softball Tournaments			3,120	0	0	
City Trips & Tours		3,000	0	0	0	
Park/Rec Events Admiss.			0	858	750	
Tennis Court rentals			0			
Swim Team Pool Rental			4,120	3,000	3,000	3,000
Shelter Reservation Fees	5,240	5,586	8,868	8,670	8,065	8,000
Total Charges for Services	123,823	170,138	128,824	156,668	188,215	160,300
FINES & FORFEITS						
Total Fines and Forfeits	0	0	0	0	0	0
MISCELLANEOUS:						
Investment Interest	37,407	10,993	3,673	2,248	2,395	2,798
Interest on Property Tax	1,423	673	312	376	812	824
Rental - Ceremony Scissors	20	20	100	60	140	100
Municipal Bldg Use	125	400	550	100	325	200
Bldg Rent - Library	15,000	13,750	16,250	15,000	15,000	15,000
Private Source Grants				0		
Sale/Salvage - Junk	11,287	2,238	544	3,500	1,612	1,000
Confiscated/Forfeited Property		492	428	200	0	200
Other Judgements & Settlements				0		
WCIA Insur. Recovery -Boiler	925	18,833		0		
WCIA Policer Lexipol Reimbursement		1,000	1,000	0	1,000	0
Cashier's overages/shortages	139	249	438	77	-129	0
Other Misc. Revenues	2,631	991	4,420	1,197	5,071	2,500
Hospital's Irrigation				0		
Dog Pound Electricity - Reimburse				0		
Police Training - Reimbursement	1,895	1,129	405	0	5,019	4,000
Refund - AWC Retro Refund	6,345	8,547	1,769	0	0	0
Refund - Avista Lighting Retrofit		5,888	12,761	0		
Misc. Revenue - Reimbursements	1,325			0		
Refund - Safebuilt Back Payment		6,335		0		
State L & I Refund				9,242		
Big Bend Electric Refund	1,633	1,670	1,340	1,534	2,190	2,000

**CITY OF OTHELLO
2016 Revenue Budget
General Fund 001**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
Booker Auction Commission	12,737	8,262		0		
Non-Rev/State Building Code Fee	36	432	302	162	357	200
Non-Rev/ Event Sales Tax	2,781	3,948	4,627	4,244	4,397	4,350
Prior Year(s) Corrections			-1,982			
Misc Non Revenue			1,050	78		
Total Miscellaneous	95,709	85,849	47,987	38,018	38,189	33,172

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	40,744	43,733	47,217	51,433	53,536	54,243
TRS-IN Strts/Computer Tech	6,000	6,000	6,000	6,000	6,000	6,000
TRS-IN Wtr/Computer Tech	3,000	3,000	3,000	3,000	3,000	3,000
TRS-IN Swr/Computer Tech	1,000	1,000	1,000	1,000	1,000	1,000
TRS IN-Utility Tax	1,083,343	607,412	552,010	804,065	681,994	1,196,650
TRS IN - General Fund Allocations (Water)	480,900	316,653	317,260	266,979	412,466	366,991
TRS IN - General Fund Allocations (Sewer)		51,032	137,246	147,636	184,185	179,913
TRS IN - General Fund Allocations (Solid Waste)		39,944	101,960	118,365	116,715	133,337
TRS IN - General Fund Allocations (Street)		73,271	168,801	150,894	206,144	166,761
TRS IN - REET 135 Police Vehicle		32,000	30,000	0	45,236	45,500
TRS IN - UT 140 Park Restroom			50,000	0		
TRS IN - Donations K-9 Program						
TRS IN - Utility Tax G.O.Debt						
TRS IN - Utility Tax/PW New Truck	387,500	10,500				
TRS IN - Utility Tax/2 police cars		30,000	58,100	75,000	88,913	
TRS IN - Utility Tax/ Spillman Software			48,200	21,571	53,990	
TRS IN - Farmers Market From Reserve (103)					6,300	
TRS IN - Skate Park From Reserve (103)				200,000		108,500
TRS IN - Skate Park From donation (TH)						7,500
TRS IN - Park restrooms				125,000		
TRS IN - Pool Repair				42,200		
Total Transfers Between Funds	2,002,487	1,214,546	1,520,794	2,013,142	1,859,478	2,269,395

TOTAL NEW REVENUES **4,961,386** **4,354,375** **4,363,121** **5,019,639** **5,037,172** **5,413,887**

Beginning Fund Balance **1,097,105** **1,367,888** **1,102,786** **674,919** **942,630** **671,734**

6,058,491 **5,722,262** **5,465,907** **5,694,558** **5,979,802** **6,085,621**

**CITY OF OTHELLO
2016 Revenue Budget
General Fund 001**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
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**CITY OF OTHELLO
2016 Expenditure Budget
General Fund 001**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
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GENERAL FUND EXPENDITURES

GENERAL ADMINISTRATION

LEGISLATIVE

Code Book Update	2,083	2,771	3,918	6,833	3,987	3,000
Advertising-Legal Publications	2,091	1,636	1,086	2,098	1,152	1,700
Adams County Recording Fees	69	0	148	0	309	400
Salaries - Council	21,197	26,288	29,000	27,750	28,301	29,000
Salaries - Mayor	6,000	7,831	9,000	9,000	9,000	9,000
Benefits - Council	2,820	2,159	2,359	2,279	2,345	2,300
Benefits - Mayor	497	634	723	726	733	730
Supplies - Council		22	273	308	0	500
Publications		125				
Telephone - Mayor	1,088	808	685	890	1,270	1,200
Air Cards - Council Computers	1,273	1,000	960	739	120	0
Mayor\Council Travel	1,291	0	1,635	1,008	3,195	3,500
Travel/Loding/Meals/Mileage	443	440	65	0	102	0
Retreat Costs	136	45	126	0	130	200
Contingency Exp-Mayor Approved		268	241	400	651	500
Education/Conferences	270	106	855	1,193	1,025	800
Adams Co. (Election costs)	2,070		5,784		0	
Voters Registration Cost		2,962	1,580	1,595	3,471	6,630
Legislative Total	41,328	47,092	58,440	54,817	55,790	59,460

JUDICIAL

County Prosecutor	65,000	75,000	75,000	75,000	75,000	75,000
Judicial Total	65,000	75,000	75,000	75,000	75,000	75,000

EXECUTIVE - Administrator

Salary - Administrator	99,174	101,514	93,938	115,000	117,300	122,500
Salary - Admin. Secretary	39,131	28,121	38,549	42,309	45,574	46,486
Benefits - Administrator	26,511	28,562	23,872	34,457	36,621	39,392
Benefits - Admin. Secretary	18,873	14,209	20,264	21,897	23,482	25,205
Small Tools & Equipment	431	371		370		
Professional Services-Labor	81		155	0	196	
I-Pad Aircard		993	677	687	750	700
Travel/Lodging/Meals/Mileage	3,240	6,643	3,550	3,398	1,420	3,000
Advertising		375				
Administration Educ\Conf	1,203	1,480	1,424	791	645	1,500
Dues - Administrator	308	233	242	290	151	300
Executive Total	188,952	182,500	182,671	219,199	226,140	239,083

CIVIL SERVICE TESTING

Civil Service Supplies	255	224	0	128	51	300
Civil Services - Prof Services	798	1,413	980	980	980	1,230
Civil Service Postage	24	24	22	47	64	100
Civil Service Advertising	460	0	0	13	0	100
Civil Service Testing Total	1,536	1,661	1,002	1,168	1,095	1,730

FINANCIAL SERVICES

Salary - Finance Officer	73,403	99,490	89,250	94,500	99,000	104,040
Salary - Vacant	26,571		9,631	0		
Salary - Deputy Finance Officer	36,811	43,978	49,809	53,345	57,133	58,275
Benefits - Employment Security	8,441					
Benefits - Finance Officer	18,882	27,491	29,521	31,262	33,369	35,916
Benefits - Vacant	10,468					
Benefits - Deputy Finance Officer	18,593	19,947	22,108	23,867	25,669	27,457
Office & Operating Supplies	6					
Publications - Budget Book		188				
Small Tools & Equipment	388	2,494		4,467	1,268	3,000
State Audit	14,056	17,189	2,016	16,577	23,644	18,799
Microflex Recovery Fee	314	290	216	112	49	200
Professional Services		400			273	3,500

CITY OF OTHELLO
2016 Expenditure Budget
General Fund 001

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
Travel/Lodging/Meals/Mileage	924	1,954	1,172	627	994	1,100
Advertising		423				
Miscellaneous						
Training		448				
Finance Education\Conferences	1,138	948	882	1,192	998	1,600
Bank Charges	4,496	588	125	20	147	0
Financial Services	214,491	215,827	204,729	225,969	242,544	253,887

RECORDS SERVICES

Salary - Admin Secretary						
Salary - City Clerk	60,212	62,906	65,921	65,537	73,076	72,950
Salary - Admin Temp					7,731	10,000
Salary - Receptionist/Clerk	34,022	34,436	37,857	41,130	45,638	46,436
Salary - Utility Billing Clerk	36,754	42,790	43,606	0		
Overtime	53	31	459	36	265	1,000
Benefits - Misc		7,760	4,668	256	1,480	300
Benefits - Records				0		
Benefits - Admin Secretary						
Benefits - City Clerk	21,544	22,974	24,114	25,847	28,401	30,062
Benefits - Admin Temp					692	700
Benefits - Receptionist/Clerk	15,518	18,450	20,108	21,699	23,494	25,196
Benefits - Utility Billing Clerk	18,466	19,690	21,050	0		
Benefits - Overtime	8	5	71	6	45	60
Office & Operating Supplies	17,854	10,846	10,838	13,077	15,723	16,500
Publications	256	1,128	190	0	168	250
Professional Services	110	0	0	0	0	
Web Hosting - Code Publishing	548	0			0	
Postage Meter Charges	2,964	3,229	3,678	2,906	2,926	3,200
Postage	2,260	2,242	2,049	1,826	1,578	3,500
Telephone	11,930	5,048	5,687	6,610	7,065	7,000
Travel/Lodging/Meals/Mileage	1,591	977	1,609	990	1,657	1,500
Advertising - Other	125	1,063	460	1,578	815	500
Clerks Education\Conferences	799	961	744	988	1,865	1,500
Fees & Dues	710	315	330	540	552	600
Printing Costs	598	827	0	0	0	0
Prof. Services - Boarddocs	540	540	540	582	582	600
Records Services Total	226,863	236,218	243,978	183,609	213,752	221,854

FACILITIES

Bldg. Operating Supplies	6,538	4,693	3,597	5,616	3,761	5,000
Fuel - General Gov't Use		116				
Minor Equip/Office	776	824	190	0		
Janitorial Services	25,485	24,300	24,999	15,498	15,818	20,000
City Hall Electricity	25,292	26,102	25,089	25,552	27,079	25,400
City Hall Natural Gas	10,198	5,396	5,483	7,083	7,484	10,500
City Hall Wtr\Swr Usage	3,317	3,493	4,073	4,509	5,100	4,200
Bldg. Repairs & Maint	14,211	11,847	10,705	13,457	10,855	12,000
Minor Equip. Repairs & Maint.		29	0	0		
Vehicle Repairs & Maint.	278	739		0		
City Hall Grounds Maint	3,718	1,058	2,735	554	485	2,500
Facilities Total	89,813	78,597	76,870	72,269	70,582	79,600

RISK MANAGEMENT

WCIA - Auto Physical Damage	164,224	11,983	12,295	14,098	13,599	14,619
WCIA - Boiler, Machinery		1,094	1,090	1,054	875	941

CITY OF OTHELLO
2016 Expenditure Budget
General Fund 001

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
WCIA - Crime/Fidelity		435	435	450	432	464
WCIA - Liability Insurance		134,187	126,015	138,731	142,241	129,359
WCIA - Property		27,346	27,259	28,531	28,531	30,671
Risk Management Total	164,224	175,045	167,094	182,864	185,678	176,054

LEGAL

Attorney Contract	41,918	59,953	47,362	58,403	132,433	105,000
Ogden Murphy Wallace		2,305	712	1,048	596	0
Legal Total	41,918	62,258	48,074	59,451	133,029	105,000

INFORMATION SYSTEMS TECHNOLOGY

Salary - Info Tech	53,134	54,415	55,077	56,686	62,900	64,140
Benefits - Info Tech	20,724	21,499	22,946	24,442	26,696	28,403
Office & Operating Supplies	181	231	496	480	337	500
Fuel - Info Tech		200	0	0	200	200
Small Tools & Equip.	1,009	896	1,298	960	1,136	1,200
Prof Services - Info Tech	12,259	12,431	10,942	14,153	13,975	18,000
Communications - Info Tech	1,140	782	1,096	1,196	1,839	1,500
Prof Services - Noel Communications		3,895	3,895	3,899	3,895	4,000
Travel/Lodging/Meals/Mileage	1,034	975	1,124	1,245	1,339	1,500
Repair & Maint. - Info Tech	3,108	1,730	2,297	1,949	2,570	2,500
Miscellaneous & Training	746	1,527	1,461	1,241	1,244	2,000
Fees & Dues - Info Tech	1,057	942	1,067	787	1,080	1,200
Information Systems Technology Total	94,393	99,524	101,701	107,038	117,212	125,143

OTHER GENERAL GOVERNMENTAL

Miscellaneous	479					
Ritzville Adams Cnty Journal	695	615	615	615	725	725
Employee Awards	511	442	525	0	649	600
City Safety Committee	213	1,827	214	280	1,110	2,000
Fees - AWC	4,184	4,565	4,611	4,676	4,805	4,906
City Dues & Fees	1,773	2,623	819	321	1,049	500
Fourth of July Fireworks	2,500	10,000	10,000	10,000	10,000	10,000
Adams County Dev Council Fee	3,400	3,748	3,682	3,783	4,197	3,850
Annual Cleanup	1,555	3,242	1,614	341	408	
Refund - Leasehold Excise Tax			8	0	0	
Food & Beverage/Meetings	496	773	652	313	673	400
Tourism Radio Station - Maint & Repair		0	0		0	
Miscellaneous		949	27,086	1,167	447	2,000
Weed Abatement-City Lots	85	85	85	123	123	130
Other General Governmental Total	15,891	28,869	49,911	21,618	24,186	25,111

COMMUNITY SERVICES

Literacy Council					0	
Adams County Health	1,730	2,114	1,784	1,629	1,768	1,750
Total Community Services	1,730	2,114	1,784	1,629	1,768	1,750

TOTAL GENERAL ADMINISTRATION

1,146,139	1,204,706	1,211,254	1,204,631	1,346,776	1,363,672
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NON-EXPENDITURES

Non-Exp/State Building Code Fee						
Non-Exp/Sales Tax Remittance	5,273	8,498	12,543	7,031	8,997	10,500
Non-Expenditure Total	5,273	8,498	12,543	7,031	8,997	10,500

CAPITAL EXPENDITURES

Electronic Imaging System	8,000		-	8,729		
Council Chambers - Upgrade Sound System			20,920	-		
City Hall Computer Upgrades	5,006	7,393	6,258	1,226	7,051	7,000
New Router	1,321	30,416		4,348		3,000
Plotter/copy/scanner (1/4)	6,356		3,076	-	4,785	
Chamber Projectors	13,208	5,423				
Beautification Committee (St Lighting)	4,857	4,857		3,990		25,000
New Phone System				21,571		18,100
Capital Expenditures Total	38,749	48,090	30,254	39,864	11,836	53,100

**CITY OF OTHELLO
2016 Expenditure Budget
General Fund 001**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
TRANSFERS						
TRS - Fund 401 Hydrant Costs	36,000	36,000	36,000	13,440	13,650	13,560
TRS - Strts (PW)\Code Enforce						
TRS - Park Mitigation ('06, '07, '08)						
Transfers Total	36,000	36,000	36,000	13,440	13,650	13,560
TOTAL NON-OPERATING EXPENDITURES	80,022	92,588	78,797	60,335	34,483	77,160
GRAND TOTAL- GEN'L ADMIN	1,226,162	1,297,294	1,290,051	1,264,965	1,381,259	1,440,832

**POLICE DEPARTMENT
ADMINISTRATION**

Payments to LEOFF I Retirees	5,604	8,464	7,699	8,434	6,514	7,000
Benefits-LEOFF I Med	105,951	80,988	60,953	50,087	63,664	48,000
Benefits-LEOFF I L/T Care Ins.	12,675	7,425	8,632	13,878	16,523	21,000
Sales & Use Tax	0	0			0	
Total Administration	124,230	96,876	77,285	72,398	86,701	76,000

POLICE OPERATIONS

Salary - Chief	82,307	84,337	86,192	78,015	90,833	96,600
Salary - Sergeant #1 - Josue Silva				41,738	71,287	75,724
Salary - Assistant Chief - Dave Rehaume	70,747	72,410	39,847	28,071	82,108	86,213
Salary - Sergeant #2 - Todd Gilbert	72,856	72,548	74,144	56,800	71,146	75,877
Salary - Sergeant #3 - Aaron Garza	79,645	12,482	65,357	73,296	77,787	82,835
Overtime	16,325	26,038	32,816	45,983	63,925	42,000
Reserves	450				0	11,250
Translators	1,070	1,780	5,897	1,955	1,262	2,000
Benefits - Chief	25,226	25,667	26,727	19,105	29,156	28,610
Benefits - Sergeant #1 - Josue Silva				16,149	26,609	28,879
Benefits - Assistant Chief - Dave Rehaume	23,778	23,752	9,418	8,611	26,110	27,430
Benefits - Sergeant #2 - Todd Gilbert	23,993	23,707	24,754	18,192	26,638	28,900
Benefits - Sergeant #3 - Aaron Garza	24,544	3,947	23,636	25,671	27,457	29,848
Benefits - Overtime	2,467	3,837	4,726	7,174	9,961	6,000
Benefits - Reserves	12	103	25	1,209	0	
Benefits - Translator	569	47	23	18	20	50
Uniform Purchases	8,453	21,472	6,672	6,565	27,136	18,000
Police Operating Supplies	5,083	19,242	10,342	7,181	8,963	8,500
Uniform Cleaning	2,878	2,615	2,052	2,297	719	500
Evidence Supplies/Equipment	1,712	5,145	5,509	1,790	1,158	1,500
Firing Range Supplies/Equip.	68	110	23	321	80	500
Ammunition	3,053	2,986	3,671	3,536	3,953	4,000
Small Equipment	14,629	21,134	20,376	11,383	39,065	19,000
Uniform Boot Allowance					0	0
Professional Services - Labor	11,734	10,457	19,937	37,403	568	1,000
AWC Retro Program					0	
Entry level Medical Exams	1,807	2,172	1,429	2,924	2,220	500
Medical Services - Prisoners	66	3,960	528	3,154	0	4,000
Postage	1,229	1,355	1,443	1,293	1,295	1,200
Advertising - Police Operations	389	287	130	573	387	500
Organizational Dues	1,095	1,305	1,160	1,225	1,064	1,000
Gun Permits/Dealer Licenses	1,489	2,601	3,781	2,835	2,714	2,800
Accreditation Costs			46		0	1,000
Verizon Wireless	12,796	12,549	12,219	11,809	12,067	13,000
Jail Services	49,775	38,109	21,738	41,584	50,472	60,000
Tactical Response Team Supplies					0	
Total Operations	540,246	496,151	504,619	557,859	756,161	759,216

INVESTIGATIONS

Salary - Officer 33 - (Leave Vacant)	53,427	45,368	0		0	
Overtime					0	
Benefits - Officer 33 - (Leave Vacant)	21,401	16,956	0		0	
Operating Supplies	487	0	226	122	0	
Photo Supplies					0	
Dues/Fees/Registration					0	

**CITY OF OTHELLO
2016 Expenditure Budget
General Fund 001**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
Miscellaneous	50	198	1,343	26,336	23	
Total Investigations	75,364	62,522	1,569	26,458	23	0

CRIMINAL JUSTICE & TRAINING

D.C.D. Grants 1,2,3					0	
Travel/Lodging, Meals, Mileage	6,322	2,963	6,864	4,005	8,417	15,000
Training - Staff & Reserves	12,576	6,683	7,132	5,322	4,224	5,000
Academy Training - New Hires		6,662	9,567	0	6,126	0
DOJ/DOComm. Crime Victims Grant				1,755	2,590	0
Total Training	18,898	16,308	23,564	11,082	21,357	20,000

FACILITIES

Small Tools & Equipment					0	
Electricity - Park Cameras	72	0			0	
Building Repairs & Maintenance	284	1,242	354	2,802	851	600
Minor Equip. Repair & Maint.		4,240	554	1,451	50	2,000
Firing Range Improvements	0	0	0	0	0	250
Total Facilities	355	5,482	908	4,252	901	2,850

TRAFFIC PATROL

Salary - Officer 27 E Martinez	53,386	57,294	49,883	47,016	55,519	57,492
Salary - Officer 32 C Garza	50,009	53,077	55,661	27,269	51,376	54,868
Salary - (Moved to Investigation/leave vacant)				0	0	
Salary - Officer 34 B McFarlane	49,107	41,974	43,843	45,533	61,016	61,649
Salary - Officer 35 A Hayden	36,224	51,755	54,710	56,398	34,686	59,039
Salary - Officer 37 A Latin	46,942	50,265	53,948	55,405	59,921	62,991
Salary - Officer 38 - SRO Vacant	53,131	53,638	22,638	0	0	
Salary - Officer 28 S Carlson	53,600	35,755	19,318	49,628	51,887	53,335
Salary - Officer 31 J Mendoza	52,893	44,168	51,708	52,980	58,918	62,091
Salary - Officer 26 S LaRose	52,879	54,292	53,730	56,374	62,034	62,991
Salary - Officer 36 S Anderson	53,463	53,638	56,082	56,629	61,956	62,991
Salary - Officer 39 D Maulen	16,022	50,375	53,417	55,705	60,124	61,241
Salary - Officer 40 D Veloz		26,837	50,402	53,266	58,909	60,892
Benefits - Misc.	79	12,627	1,647	845	2,286	2,000
Benefits - Officer 27 E Martinez	21,547	22,649	22,449	20,693	24,820	26,395
Benefits - Officer 32 C Garza	21,052	21,266	22,414	11,989	24,373	26,038
Benefits - (Moved to Investigation/leave vacant)					0	
Benefits - Officer 34 B McFarlane	20,742	15,924	18,207	17,986	25,767	26,962
Benefits - Officer 35 A Hayden	14,775	21,110	22,305	23,490	16,195	26,606
Benefits - Officer 37 A Lattin	20,591	20,854	22,149	23,286	25,071	27,145
Benefits - Officer 38 - SRO Vacant	21,314	21,261	9,114	0	0	
Benefits - Officer 28 S Carlson	21,300	17,364	8,883	22,587	22,376	25,829
Benefits - Officer 31 J Mendoza	21,361	15,605	21,911	23,050	25,066	27,022
Benefits - Officer 26 S LaRose	21,472	21,267	22,107	23,512	25,356	27,145
Benefits - Officer 36 S Anderson	21,172	20,367	22,408	23,543	25,413	27,145
Benefits - Officer 39 D Maulen	7,802	20,936	22,111	23,423	25,511	26,906
Benefits - Officer 40 D Veloz		11,912	21,780	23,102	25,065	26,859
Fuel Costs	29,654	27,917	23,981	24,847	23,695	21,000
Car Repair & Maintenance	11,688	13,048	14,238	16,740	15,102	15,000
Total Traffic Patrol	772,204	857,174	841,044	835,295	922,439	991,632

Protective Inspections

Salary - Code Enforcement	44,197	37,702	40,881	43,764	46,687	49,022
Overtime - Code Enforcement		259	217	680	204	700
Benefits - Code Enforcement	19,679	17,738	21,081	22,258	23,829	25,823
Overtime - Benefits		39	33	117	37	130
Office & Operating Supplies	437	610	183	858	340	500
Uniform Purchase			1,196	90	465	500
Weed Control		0			0	
Dog Pound Operation		326	6	0	0	
Fuel - Code Enforcement	1,651	1,580	1,192	1,314	684	1,200
Veterinary Cost	512	952	114	1,187	778	1,200
Pet Rescue Contract	6,000	10,000	10,000	15,000	15,002	20,000
Postage	69	69	62	112	2	
Telephone	691	470	449	491	750	500

**CITY OF OTHELLO
2016 Expenditure Budget
General Fund 001**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
Dog Pound - City Water & Sewer Use	334	330	372	391	101	0
Vehicle Repair & Maintenance	652	50	1,189	779	1,100	2,000
Dog Pound - Maint. & Repair			103	0	0	
Education/Conferences		0	1,598	578	1,243	600
Total Code Enforcement Department	74,222	70,124	78,677	87,619	91,222	102,175

DISPATCH

Salary - Dispatcher 40	45,003	45,878	46,887	47,825	48,781	49,757
Salary - Dispatcher 41	44,239	45,200	46,194	47,118	48,060	50,463
Salary - Dispatcher 42	46,905	37,181	42,283	44,600	47,374	49,022
Salary - Dispatcher 43	24,912	41,967	45,082	47,662	48,060	49,022
Salary - Dispatcher 44	45,151	45,634	46,194	48,420	49,022	50,002
Salary - Dispatcher 46	44,604	39,047	42,308	44,749	46,687	49,022
Salary - Dispatch P/T 47	30,151	21,946	14,208	14,592	15,641	23,198
Salary - Dispatch P/T 48 (new hire)					13,546	22,412
Overtime	5,751	5,798	6,519	11,516	9,307	8,000
Benefits - Dispatch		2,652	114	1,702	548	2,000
Benefits - Dispatcher 40	19,654	20,644	21,688	22,895	24,141	25,965
Benefits - Dispatcher 41	19,341	20,066	21,465	22,766	23,986	26,102
Benefits - Dispatcher 42	19,647	16,379	20,876	22,390	23,954	25,823
Benefits - Dispatcher 43	8,548	19,594	22,469	22,871	23,989	25,823
Benefits - Dispatcher 44	19,461	20,064	21,448	22,907	24,140	26,012
Benefits - Dispatcher 46	19,363	18,897	20,816	22,333	23,896	25,823
Benefits - Dispatcher P/T 47	4,988	3,218	1,180	1,221	1,323	5,461
Benefits - Dispatch P/T 48 (new hire)					1,105	5,461
Benefits - Overtime Dispatchers	895	833	1,052	1,978	1,670	1,300
Office & Operating Supplies	4,245	6,406	8,142	3,617	6,685	7,000
Dispatch Equip. Service Contract	23,824	27,314	27,795	31,686	24,456	39,754
Telephone					0	
Century Link - Dispatch	8,928	9,922	10,421	10,741	10,966	11,500
Education/Conferences	-	-	-	-	-	-
Miscellaneous Expenses	-	-	-	-	-	-
Total EUDL Grant	0.00	0.00	0.00	0.00	0.00	0.00

TOTAL POLICE OPERATING EXPENDITURES	2,042,450	2,053,278	1,994,807	2,088,551	2,396,140	2,560,595
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CAPITAL EXPENDITURES

Spillman Software					53,990	
Patrol Vehicles (2)	62,673	66,527		77,073	88,913	45,500
Dispatch Center Radio Update						
Taser w/ replacement contract						
Dispatch 911 Telephone Recorder						
In-Car Police Digital Video			57,305	-		
Fingerprint Machine						
ASAP Ceramic Vests						
Portable Radios						
AED's for remaining patrol vehicles						
Central Services IT						
WC Step Up Pay						
Mobile Data Terminal						
Total Capital Expenditures	62,673	66,527	57,305	77,073	142,903	45,500

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

**CITY OF OTHELLO
2016 Expenditure Budget
General Fund 001**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
TOTAL POLICE NON-OPER EXPENDITURES	72,673	76,527	67,305	87,073	152,903	55,500
GRAND TOTAL - LAW ENFORCEMENT	2,115,123	2,129,805	2,062,112	2,175,624	2,549,042	2,616,095

**FIRE DEPARTMENT
ADMINISTRATION**

Payments to LEOFF I Retireess	1,157	1,199	1,259	1,259	2,308	2,000
Benefits-LEOFF Retirees Medical	58,886	22,682	30,414	29,467	24,592	30,000
Benefits-LEOFF L. T. Care Ins.	1,674	1,674	0	6,768	4,123	8,000
Total Administration	61,717	25,555	31,673	37,493	31,023	40,000
Office & Operating Supplies						
Building Repair & Maintenance		13,640		328	43	500
Grounds Maintenance	1,022	258	496	0	370	500
Adams County Fire District #5	230,937	235,746	241,050	246,514	250,417	251,169
Hydrant Usage		0				
Irrigation Water Services	292	373	463	470	871	500
Total Operations	232,251	250,017	242,010	247,312	251,702	252,669

CAPITAL EXPENDITURES

Fire Truck purchase						
Generator		32,890				32,000
Total	-	32,890	-	-	-	32,000

Transfers

Fire Truck Purchase (Tsr to Fire Reserve)			80,000			(See REET)
Total Transfers	-	-	80,000	-	-	-

GRAND TOTAL - FIRE SERVICES	293,968	308,462	353,683	284,805	282,725	324,669
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**PARKS & RECREATION
RECREATIONAL SERVICES & PROGRAMS**

Salary - Park & Rec Coordinator		29,206	43,333	44,199	46,420	48,025
Benefits - Park & Rec Coordinator		14,557	21,798	22,403	23,797	25,499
Office & Operating Supplies		372	173	548	1,249	1,000
Fuel		495	356	279	122	600
Prof Services - Engineering (Park)				11,000	11,000	11,000
Telephone		1,011	870	872	951	800
Postage	44	43	65	185	84	100
Travel/Lodging/Meals/Mileage		610	32	0	705	1,000
Advertising	516	1,630	3,566	3,391	2,591	5,000
Ball Field Lighting	8,410	9,614	6,523	5,224	8,897	8,000
Concessions Water/Sewer Usage	995	1,018	1,767	2,240	2,399	1,500
Fees/Dues/Registration	166	199	652	515	675	700
Recreation Programs		2,333	0	628	2,990	3,000
City trips & Tours Travel expense			0	0		
Training			304	120	408	500
Summer Programs-Boys & Girls Club						
Total Recreation Services & Programs	10,132	61,088	79,438	91,603	102,290	106,724

RECREATIONAL POOL PROGRAM

Salaries - Lifeguards	39,504	44,462	51,705	59,084	66,505	66,505
Salary - Pool Manager	5,294	5,109	6,696	7,716	6,273	6,253
Salary - Asst. Pool Manager	3,508	3,890	5,158	3,970	12,263	12,188
Salary - Concessions	11,954	12,527	16,909	17,863	23,934	23,935
Salary - Event Instructors			120	0	0	0
Overtime	58	0	437	1,386	80	81
Benefits (fica, medicare, L&I, Unemp)	9,831	7,168	7,906	10,173	13,035	14,000
Benefits - Pool Manager	623	643	837	1,056	1,001	1,000
Benefits - Asst. Pool Mgr.	504	504	716	591	2,038	2,100
Benefits - Concessions	1,208	1,125	1,517	1,628	4,788	5,000
Benefits - Overtime	8	0	83	129	8	9

**CITY OF OTHELLO
2016 Expenditure Budget
General Fund 001**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
Office & Operating supplies	1,037	640	702	1,367	2,519	1,700
Supplies - Safety	221	241	1,073	1,330	1,500	1,500
Pool Supplies - Chemicals	11,944	14,498	13,743	15,422	11,013	15,500
Staff Uniforms	1,571	1,971	1,600	1,837	1,852	2,200
Concession Supplies	7,156	6,725	9,227	11,810	11,257	12,500
Minor Equipment - pool programs	12	0	388	18	244	250
Telephone - Pool	1,084	847	863	890	955	700
Advertising	1,159	1,429	1,500	2,903	1,204	2,000
Miscellaneous		513	692	520	505	600
Training - Pool Staff	989	2,155	3,230	3,893	3,980	4,000
Total Pool Program	97,666	104,447	125,102	143,588	164,954	172,021
TOTAL RECREATION	107,798	165,535	204,540	235,191	267,244	278,745

PARKS DEPARTMENT-CONCESSIONS

Salary - Park Concession						
Benefits - Park Concession						
Office & Operating - Park Prog						
Supplies - Safety						
Staff Uniforms						
Concessions supplies			19	0		
Minor Equipment - Park Prog						
Miscellaneous						
Park staff training						
Total Park Concessions	0	0	19	0	0	0

PARKS DEPARTMENT-POOL FACILITIES

Pool Maintenance Supplies	3,181	2,784	2,654	1,816	1,773	2,600
Small Tools & Equipment	4,334	443	218	1,325	873	1,000
Electricity	12,805	13,477	15,903	13,905	16,445	17,000
Cascade Gas	16,665	9,945	4,332	2,973	6,361	4,500
Water & Sewer-PAY to W/S	6,782	8,415	11,161	8,011	10,361	6,500
Pool EQ and Structure R&M	6,470	7,138	25,495	7,527	6,844	7,000
Pool Operating Permits & Fees	120	420	578	120	420	500
Annual Payment to Adams County	10,000	10,000	10,000	10,000	10,000	10,000
Total Pool Facilities	60,356	52,622	70,341	45,677	53,076	49,100

PARKS - FACILITIES

Operating Supplies		38				
Safety Supplies	129	154	210	294	687	1,000
Grounds Maintenance Supplies	7,300	0				
Parks Small Tools & Equipment	2,959	1,069	3,137	1,230	1,090	1,500
Parks Travel			0	0	0	0
Park Restroom Rentals	1,625	1,470	1,375	1,920	3,936	2,500
Electricity - Parks & Facilities	14,871	15,981	15,458	16,679	17,410	17,500
Irrigation Expenses	11,940	14,037	14,053	14,132	15,279	15,500
Parks Water Usage	9,031	9,844	10,796	14,022	14,978	15,500
Grounds Maintenance	224	10,998	11,890	11,841	6,504	12,000
Walk path / Sidewalk Improvements					0	8,000
Park Equipment - Repairs & Maint	6,915	5,539	6,639	9,481	3,388	9,500
Park Structure Repair & Mtn.	6,109	9,036	15,896	11,948	8,562	14,500
Vandalism - Repair & Maint.	2,561	1,236	2,858	3,369	2,249	3,500
Vehicle Repair & Maintenance			0			
Sprinkler System Maintenance	10,420	10,120	3,351	7,672	5,434	9,000
Miscellaneous		20	22	0	0	50
Parks Training\Education	25	199	224	0	0	1,000
Total Park Facilities	74,109	79,739	85,908	92,587	79,517	111,050

TOTAL PARK & REC OPER EXPENDITURES	242,263	297,896	360,809	373,454	399,836	438,895
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PARK & REC CAPITAL EXPENDITURES

Pool - Tile Repair	16,115			46,644		
Pool - Chlorinator	2,428			2,686		
Farmers Market					6,287	

**CITY OF OTHELLO
2016 Expenditure Budget
General Fund 001**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
Parks - Tables for parks (10)	15,542	10,638				
Pool - Picnic Tables & Chairs		4,984				
Pool - concrete pad		4,683	2,485	-		
Ballfields - Dirt for Fields		15,222		0		
Skateboard Park				867	4,622	305,377
Additional Park Restrooms				124,923	45,236	
Ball Field Renovation			49,406	0		
Ball Field Concession Stand Renovation			-	-		
Vactor Purchase			48,145			
Soccer Fields at School			0			
Walk path project (grant with match)					0	0
	159,938					
Lions Park - Old Bathroom remodel						
New Lawn Mower						
Total Capital Expenditures	194,023	35,527	100,037	175,120	56,145	305,377

PARK & REC INTERFUND TRANSFERS

Trs-Out Fund 103 Skateboard Park	100,000					
Trs-Out Fund 103 Community Ctr.	100,000	100,000	50,000	-		
TRS-Out Fund 104 Park property purchase			50,000	-		
Trs-Out Fund 310 Main St. Proejct						
Trs-Out PW Alloc/Street Fund 101	181,059	241,604	359,998	330,006	264,746	320,000
Total Interfund Transfers	381,059	341,604	459,998	330,006	264,746	320,000

GRAND TOTAL - PARKS & RECREATION	817,345	675,027	920,844	878,581	720,727	1,064,272
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PLANNING & BUILDING DEPARTMENT

PLANNING DEPARTMENT

Salary - City Planner (80%)				5,193	75,000	63,000
Salary - Secretary (25%)	23,309	15,297	14,898	15,353	15,930	7,862
Benefits - City Planner (80%)				2,156	28,772	24,923
Benefits - Secretary (25%)	10,963	7,350	7,778	8,149	8,856	4,595
Office & Operating Supplies	1,156	212	236	17	831	500
Small Equipment	52	58	0	0	43	200
Prof. Serv. - Planning	38,400	38,400	38,400	38,400	2,500	0
Prof. Serv. - Planning/engineering	9,184	360			1,441	15,000
Prof. Serv. - Maps, Aerial Photos	1,790	461			5,454	
Prof. Serv. Engineering - Plat Review	13,939	(1,249)	11,966	19,938	85,638	12,000
Prof. Services - Translator	50					
Postage	1,203	1,236	619	493	290	900
Telephone	369	290	259	266	279	300
Travel/Lodging/Meals/Mileage		222	0		1,243	500
Advertising-Legals	245	104	323	131	758	600
Planning Education\Conferences		0	0	0	1,797	1,500
Dues & Fees	95	0	0	0	162	400
GIS System						
Total Planning Department	100,755	62,741	74,479	90,096	228,994	132,280

BUILDING DEPARTMENT

Salary - Building Official (20%)						15,750
Benefits - Building Official (20%)						6,231
Salary - Secretary (75%)	11,463	15,297	14,898	15,353	15,930	23,585
Benefits - Secretary (75%)	5,370	7,350	7,778	8,149	8,761	13,786
Office & Operating supplies	1,194	0	265	0	164	500
Publications & Code Books		0	0	0	0	150
Small Equip. Purchases				0		
Prof. Svcs - Engineering	2,000				5,550	
Prof. Svcs - Permit Center	117,205	111,188	65,004	36,600	34,938	44,000
SAFEBUILT - School Charges						
SAFEBUILT - Other City Charges						
Postage	222	222	681	237	88	300

**CITY OF OTHELLO
2016 Expenditure Budget
General Fund 001**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
Dues & Fees		95	0	0	25	150
Building Education\Conferences		0	0	0	0	250
Building Travel						
Total Building Department	137,454	134,152	88,626	60,340	65,457	104,702
GRAND TOTAL - PLAN & BLDG DEPARTMENT	238,208	196,893	163,105	150,436	294,451	236,982
OPERATING EXPENSES						
MCL Payment (Revs from ACLD)	2,700	0				
Bldg. Repair & Maintenance	470	11,996	1,194	2,227	377	2,000
Library A/C Replacement						
Operating Total	3,170	11,996	1,194	2,227	377	2,000
LIBRARY EXPENDITURES TOTAL	3,170	11,996	1,194	2,227	377	2,000
Payroll Clearing				(4,711)	(721)	
TOTAL GENERAL FUND OPER EXPENDITURES	3,966,198	4,040,341	4,004,851	4,104,104	4,720,305	4,894,813
TOTAL GEN FUND NON-OPER EXPENDITURES	727,778	579,136	786,137	647,824	507,556	790,037
GRAND TOTAL GENERAL FUND	4,693,976	4,619,477	4,790,988	4,751,928	5,227,861	5,684,850

**CITY OF OTHELLO
2016 Revenue Budget
STREET FUND 101**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
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STREET FUND REVENUES

BEGINNING FUND BALANCE	247,200	470,744	681,690	430,818	535,487	489,876
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TAXES

Local Retail Sales Tax (50% split with Gen)	460,000	460,000	645,962	669,988	683,932	684,750
Property Tax						
Total Taxes	460,000	460,000	645,962	669,988	683,932	684,750

LICENSES & PERMITS

Right-of-Way Usage Permits	1,934	2,197	2,030	2,403	2,170	2,100
Curb Cutting Permits						
Total Licenses & Permits	1,934	2,197	2,030	2,403	2,170	2,100

INTERGOVERNMENTAL

WSDOT Walk/bike Path Loop						
Department of Transportation			9,500	0		
Transportation Improvement Board			229,384	96,575	350,073	1,722,294
M.V. Fuel Tax - City Streets	152,564	151,602	154,943	156,045	159,811	157,856
M.V. Appropriations (ESSB 5987)					2,338	12,604
Road Tax - Lieu of Property Tax						
Adams Co Trans Project	51,026	47,192	46,348	44,381	0	
Quadco-Scootney Feasibility						
Reimbursement		1,300				
Total Intergovernmental	203,590	200,094	440,175	297,001	512,222	1,892,754

MISCELLANEOUS:

Investment Interest	7,349	2,706	1,264	884	935	
Street Rep/Water & Sewer						
Other Misc. Street Rev	1,590	442	890	1,922	1,678	
Sale of Equip/Salvage		15,696	610	10,500	0	
Prior Year(s) Corrections			(790)			
Total Miscellaneous	8,939	18,845	1,974	13,306	2,613	0

PWTF Loan Proceeds-SR24	142,500					
Sales of Fixed Assets						
Total Other Financing Sources	142,500	0	0	0	0	0

TRANSFERS BETWEEN FUNDS:

Trs-In Fund 135/Beautification lighting proj	86,975		38,000			
TRS - Street Reserves (1 Truck)						
TRS - Fund 140 Util Tax - Service Trk.		10,500				
TRS - Fund 140 Util Tax - St projects		230,000		90,000	0	150,000
TRS - Fund 406 1st ave Alley approaches						
TRS - Fund 140 Util Tax						
TRS - Fund 140 Util Tax - Seasonal work						56,250
TRS - REET Fund 135 (Street Overlays)			200,000	73,000		
TRS - Street Reserve Fund 110 (street projects)			144,600	36,647	16,000	
Code Enfrmnt Allocation						
Public Works Allocation (Park & Rec)		423,163	359,998	330,006	264,746	320,000

Public Works Allocation (Water)		242,768	368,316	393,167	390,238	400,000
Public Works Allocation (Sewer)	600,000	48,198	32,324	40,856	64,514	70,000
TRS - from Fund 310				353	0	
Total Transfers	686,975	954,629	1,143,238	964,030	735,498	996,250
TOTAL STREET REVENUES	1,503,938	1,635,764	2,233,378	1,946,728	1,936,434	3,575,854
TOTAL AVAILABLE REVENUES	1,751,138	2,106,508	2,915,068	2,377,546	2,471,921	4,065,730

CITY OF OTHELLO
2016 Expenditure Budget
STREET FUND 101

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
<u>STREET FUND EXPENDITURES</u>						
ROAD & STREET						
Supplies - Patching	740	3,753	1,821	3,332	2,903	4,500
Asphalt / Crack / Chip Sealing	14,865	30,000	34,540	32,100	4,006	45,000
Street Repairs				388	-	5,000
STORM DRAINS						
Storm Drains Repair & Maintenance	698	99	46	1,278	16	8,500
SIDEWALKS						
Sidewalk Repair & Maintenance	2,229	3,428	3,501	8,241	2,639	10,000
Curb and Gutter Repairs				-	-	10,000
ADA Improvements						
STREET LIGHTS ELECTRICITY						
	94,399	100,331	99,830	105,090	116,758	119,000
TRAFFIC CONTROL						
Paint & Stripping Supplies	7,689	11,152	17,097	11,234	10,975	20,000
Traffic Signal Repair Supplies		-	-	1,349	646	3,000
Traffic Control Signs	12,087	1,776	3,370	7,104	7,448	7,000
Traffic Lights Repair & Maintenance	2,550	1,572	86	4,103	8,218	9,000
SNOW & ICE CONTROL						
Sand, Salt, Chemicals	10,407	-	5,498	7,900	6,306	11,000
STREET CLEANING						
Sweeper Maintenance	3,173	3,894	3,513	4,013	520	4,000
ROADSIDE						
Weed & Debris Removal Services	18,275	30,878	30,480	30,524	29,058	40,000
Street Operations Total	167,112	186,884	199,783	216,656	189,492	296,000
STREET ADMINISTRATION						
Office & Operating Supplies	124	-	86	90	-	3,150
State Audit						
Postage	601	608	593	276	187	450
Travel/Lodging/Meals/Mileage		51	202	1,001	389	500
Advertising - Legal Publications		-	29	588	16	300
Streets Training & Education	378	486	338	40	640	800
Street Administration Total	1,103	1,145	1,248	1,995	1,232	5,200
TOTAL STREET OPER. EXPENDITURES	167,112	186,884	199,783	216,656	189,492	296,000
TOTAL STREET NON-OPER. EXPENDITURES	1,103	1,145	1,248	1,995	1,232	5,200
TOTAL STREET EXPENDITURES	168,215	188,029	201,031	218,650	190,724	301,200

**CITY OF OTHELLO
2016 Expenditure Budget
STREET FUND 101**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
PUBLIC WORKS EXPENDITURES						
Salary - 50 Public Works Director	90	66,625	73,378	74,719	79,719	81,314
Salary - 51 Records Clerk	41,150	41,531	42,453	43,294	45,363	46,267
Salary - 52 Maintenance	47,003	47,619	48,897	50,935	52,322	53,700
Salary - 53 Maintenance	49,906	51,603	53,026	53,662	57,029	55,500
Salary - 54 Maintenance	49,822	49,269	49,800	51,215	52,635	54,900
Salary - 55 Maintenance	48,159	48,853	49,847	51,815	53,210	54,900
Salary - 56 Maintenance	45,594	48,618	50,406	51,215	46,750	54,900
Salary - 57 Maintenance	47,247	47,742	48,646	48,967	21,060	45,745
Salary - 58 Maintenance	23,452	19,810	42,362	-	3,877	45,745
Salary - 59 Maintenance	47,997	49,250	50,063	51,935	53,840	54,300
Salary - 62 Vacant (4th?)	61,164					-
Salary - 63 Seasonal	430	703				16,608
Salary - 64 Seasonal						16,608
Salary - 65 Seasonal						16,608
Overtime	7,266	13,124	16,504	13,649	19,185	20,000
Benefits - Miscellaneous	3,288	1,739	793	11,576	2,267	2,000
Benefits - 50 Public Works Director	3,443	24,767	26,386	28,327	31,044	31,637
Benefits - 51 Records Clerk	18,923	19,524	20,888	22,099	23,481	25,540
Benefits - 52 Maintenance	20,602	21,260	22,649	24,243	26,359	28,694
Benefits - 53 Maintenance	20,914	21,778	23,271	24,570	27,346	29,052
Benefits - 54 Maintenance	21,033	21,541	23,008	24,484	26,362	28,933
Benefits - 55 Maintenance	20,716	21,303	22,853	24,904	26,301	28,933
Benefits - 56 Maintenance	20,714	22,224	23,153	24,535	22,332	28,933
Benefits - 57 Maintenance	20,820	21,188	22,763	24,091	11,855	27,109
Benefits - 58 Maintenance	10,105	11,259	21,455	-	2,354	27,109
Benefits - 59 Maintenance	20,571	21,540	22,754	24,612	26,620	28,813
Benefits - 62 Vacant (4th?)	22,332		11		194	-
Benefits - 63 Seasonal	300	264				14,501
Benefits - 64 Seasonal						14,501
Benefits - 65 Seasonal						14,501
Overtime Benefits	2,240	1,234	2,989	2,622	3,966	3,800
Office Supplies	2,418	4,489	5,132	3,874	2,757	3,500
Shop Operating Supplies	3,229	2,878	6,277	5,086	2,786	5,000
Equipment Maintenance Supplies	4,602					
Safety Supplies	4,832	2,236	2,688	1,813	1,751	2,500
Uniforms	2,804	2,615	3,091	2,930	3,072	3,000
Fuel	27,434	27,658	28,548	23,470	18,399	30,000
Small Equipment - Office	2,423	3,366	2,712	3,000	242	3,500
Small Tools & Equip. - Shop	6,772	5,312	5,832	2,489	3,735	8,000
Misc. Prof. Services	367	145	258	4,425	199	1,500
Prof. Services - Labor	242	40	3,638	75	40	500
Prof. Services - Engring	7,853	39,939	5,532	33,458	2,214	30,000
Telephone	6,306	4,209	4,646	4,441	6,223	5,000
Travel/Lodging/Meals/Mileage				22		

**CITY OF OTHELLO
2016 Expenditure Budget
STREET FUND 101**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
PW Advertising	11	906	-	-	7,264	500
Utilities - Shop Electricity	9,754	10,313	9,433	9,478	10,547	9,500
Utilities - Shop Natural Gas	6,575	5,479	6,416	6,100	4,679	8,000
Water/Sewer Use	2,171	3,388	3,011	3,434	3,639	3,500
Office Equip. Rep. & Maint.	338	107	937	1,475	38	2,000
Shop Bldg Rep. & Maint.	11,268	11,727	15,679	9,469	1,715	12,000
Vehicle/Equip Rep. & Maint.	25,094	18,896	21,332	19,530	27,863	25,000
Radio System Rep. & Maint.	1,065	376	1,469	825	178	600
Fees/Dues/Registrations		694	-	799	150	700
Miscellaneous Expenses	186	-	13,232	63	2,545	2,500
Contracted Labor - Coyote Ridge	19,105	21,547	19,393	17,474	20,090	7,923
Prof. Svcs. - Boarddocs	540	540	540	582	582	540
Total PW Operations	820,670	861,228	918,151	881,780	836,178	1,116,414

CODE ENFORCEMENT

Salary - Code Enfrmnt/Animal Control						
Total Code Enforcement Operations	-	-	-	-	-	-

TOTAL PW OPERATIONS	820,670	861,228	918,151	881,780	836,178	1,116,414
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CAPITAL EXPENDITURES

Street lighting project						
Plotter/copy/scanner (1/4)					4,785	
Plate Whacker & Jumping Jack				8,322		
1 Service Truck (Shared cost)	15,687	10,685				
Beautification Committee		9,680	36,970	24,550	25,000	(See Gen)
Street lighting project						
Street Overlay Proj.		42,491	662,404	200,000	10,301	
Street Corridor Study		88,278		25,798	1,641	
Telemetry Computer and Software Upgrades						
Vactor Purchase			144,499	5		
14th Ave Improvements				110,173	185,747	2,152,867
1st Ave South Project				30,186	307,522	-
Columbia Stormwater Project	110,739					
Highway 24 Underpass/Walkpath						
East Concrete Drive Upgrade						
Scootney Overlay Project		41,466		-	55,223	
City Walk Path						
SR 24 Industrial Area	1,927					
SR 26 & 14th Ave. Intersection						
14th Avenue Expansion Project						
Capital Expenditures Total	128,353	192,601	843,872	399,035	590,219	2,152,867

**CITY OF OTHELLO
2016 Expenditure Budget
STREET FUND 101**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
TRANSFERS						
Fund 310 Main Street Project						
PW Vehicle Equip. Reserve (110)		20,000	20,000	20,000	20,000	-
Gen'l Fund Cost Allocation	125,607	125,607	168,801	150,894	206,144	166,761
PWTF - Broadway Reconstruction	31,550	31,354	31,255	31,110	30,816	30,818
Gen'l Fund - Computer Services	6,000	6,000	6,000	6,000	6,000	6,000
PWTF - SR 24 Industrial Area			160,550	-	Done	
Main Street Reconstruction Bonds			134,590	134,591	134,274	134,592
Transfer Total	163,157	182,961	521,196	342,595	397,234	338,171
TOTAL PUBLIC WORKS EXPENDITURES	1,112,180	1,236,790	2,283,219	1,623,409	1,823,631	3,607,452
GRAND TOTAL STREETS	1,280,395	1,424,818	2,484,250	1,842,060	2,014,355	3,908,652

**CITY OF OTHELLO
2016 Revenue
TOURISM FUND 114**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
<i>REVENUE</i>						
Beginning Fund Balance	46,867	45,541	43,364	45,051	45,568	39,634
Hotel/Motel Tax	44,618	37,692	41,258	40,679	38,160	39,000
Interest Revenues	1,436	430	212	200	216	180
Prior Year(s) Corrections			(172)			
Total Revenue	46,054	38,122	41,298	40,879	38,377	39,180
Total Revenue & Beginning Fund Balance	92,921	83,663	84,662	85,930	83,945	78,814

**CITY OF OTHELLO
2016 Expenditures
TOURISM FUND 114**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
<i>EXPENDITURES</i>						
Othello Community Museum	684	766	-	580	620	620
Othello Centennial Committee				-		
Chamber of Commerce	12,776	14,276	15,119	10,368	10,886	10,886
Old Hotel/1946 Caboose Project	2,480	2,706	2,968	2,104	2,250	3,775
Rodeo	4,877	5,459	5,836	4,136	7,500	7,500
All City Car Classic	1,905	-	1,523	1,391	2,258	2,258
Adams County Fair	4,866	-	-	2,744	4,987	4,987
Sandhill Crane Festival	13,506	10,152	10,853	7,692	8,076	8,076
Caboose Project	1,681	1,882	2,012	1,426	1,525	
Coulee Corridor Project	1,269	1,300	1,300	921	985	985
Othello Mexican Soccer						
American Fiesta Amistad	3,336	3,758	-	2,000	2,458	
Othello Barracudas Swim Team				3,000	-	
Distinguished Young Women				4,000	-	
Total Expenditures	47,380	40,299	39,611	40,362	41,545	39,087
Ending Fund Balance	45,541	43,364	45,051	45,568	42,400	39,727
Total Expenditures & Ending Fund Balance	92,921	83,663	84,662	85,930	83,945	78,814

**CITY OF OTHELLO
2016 Revenue
REAL ESTATE EXCISE TAX FUND 135**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
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REVENUE

Beginning Fund Balance	442,186	396,548	436,006	48,625	14,395	57,636
1/4% Local R.E Excise Tax	28,891	35,900	31,186	37,632	111,968	40,000
Dep of Comm. CERB grant (Beautification proj.)			18,525	975		
Investment Interest	11,683	3,559	1,034	163	140	100
Assessment Interest	172					
Assessment Principal	591					
Prior Year(s) Corrections			(126)			
Revenues	41,337	39,459	50,619	38,770	112,108	40,100
Total Revenue & Beginning Fund Balance	483,523	436,006	486,625	87,395	126,503	97,736

**CITY OF OTHELLO
2016 Expenditures
REAL ESTATE EXCISE TAX FUND 135**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
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EXPENDITURES

Strt - Beautification lighting proj	86,975		38,000			
TRS - Waterline Improvement Project			170,000	-		
Gen'l Fund - Park Equip & Renovation						
TRS - Gen'l Fund/Police Vehicle			30,000	-	45,236	45,500
TRS - Street (Scootney/Overlay)			200,000	73,000		
TRS - 106 Fire Truck Purchase						50,000
Total Expenditures	86,975	-	438,000	73,000	45,236	95,500
Ending Fund Balance	396,548	436,006	48,625	14,395	81,267	2,236
Total Expenditures & Ending Fund Balance	483,523	436,006	486,625	87,395	126,503	97,736

**CITY OF OTHELLO
2016 Revenue
UTILITY TAX FUND 140**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
<u>REVENUES</u>						
Beginning Fund Balance	125,238	297,315	103,189	269,510	91,853	202,434
B & O Natural Gas	1,438,710	429,880	332,389	541,728	414,627	500,000
Electricity	459,244	482,105	473,268	518,831	543,593	550,000
Natural Gas	115,893	100,185	90,128	109,649	100,035	105,000
Cable						
Telephone	195,603	202,654	183,965	169,899	141,557	160,000
Prior Year(s) Corrections			(242)			
Utility Taxes	2,209,450	1,214,824	1,079,508	1,340,107	1,199,812	1,315,000
Interest Earnings	2,086	781	416	208	46	35
Interest	2,086	781	416	208	46	35
Total Revenue	2,211,536	1,215,605	1,079,924	1,340,315	1,199,858	1,315,035
Total Revenue & Beginning Fund Balance	2,336,774	1,512,920	1,183,113	1,609,825	1,291,711	1,517,469

**CITY OF OTHELLO
2016 Expenditures
UTILITY TAX FUND 140**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
<u>EXPENDITURES</u>						
Park Restroom					100,000	
TRS - Fund 310 Main Street Proj.	120,100					
TRS - G.O. Bond Main Street	134,092	134,600				110,000
TRS - SR 24 PWTF Loan	115,425	163,392		157,463	(1)	-
TRS - GF-Operations 50% of Rev	1,083,343	607,412	552,010	804,065	681,994	1,196,650
TRS - Gen'l Fund/Spillman Software			48,200	21,571	53,990	
TRS - Gen'l Fund/Admin-Police	141,500					
TRS - Gen'l Fund/Fire Truck purchase			50,000	-		
Public Works Truck		10,500				
TRS - Steet Fund		230,000		90,000	-	150,000
TRS - Streets/New Truck		10,500				
TRS - G.O. Debt Service - City Hall	179,000	182,326	185,293	182,673	184,652	-
TRS - Fire Reserves	20,000	20,000	20,000	20,000		
TRS - Water/New Truck		10,500				
TRS - Sewer/New Truck		10,500				
TRS - General Fund/Park Restrooms	246,000			125,000		
TRS - General Fund/2 police vehicles		30,000	58,100	75,000	88,913	
TRS - Pool Repair				42,200		
TRS - Street/Seasonal work						56,250
Total Expenditures	2,039,460	1,409,730	913,603	1,517,972	1,109,548	1,512,900
Restricted Fund Balance						
Ending Fund Balance	297,314	103,189	269,510	91,853	182,163	4,569
Total Expenditures & Ending Fund Balance	2,336,774	1,512,920	1,183,113	1,609,825	1,291,711	1,517,469

**CITY OF OTHELLO
2016 Revenue
SIDEWALK CONSTRUCTION FUND 305**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget
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REVENUES

Beginning Fund Balance	12,294	11,531	11,610	11,617	-	-
Interest & Misc Revenues	237	79	50	36		
Prior Year(s) Corrections			(43)			
Transfers-In						
Revenue	237	79	7	36	-	-
Total Revenue & Beginning Fund Balance	12,531	11,610	11,617	11,652	-	-

**CITY OF OTHELLO
2016 Expenditures
SIDEWALK CONSTRUCTION FUND 305**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget
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EXPENDITURES

Handicap Ramp	1,000			11,652		
TRS-Out Main Street Project						
Expenditures	1,000	-	-	11,652	-	-
Ending Fund Balance	11,531	11,610	11,617	-	-	-
Total Expenditures & Ending Fund Balance	12,531	11,610	11,617	11,652	-	-

**CITY OF OTHELLO
2016 Revenue
MAIN STREET CONSTRUCTION FUND 310**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget
REVENUES						
Beginning Fund Balance	2,030,026	228,554	353	353	-	-
Adams County Main St. Reimb.						
Investment Interest	14,843	288	1	1		
Prior Year(s) Corrections			(1)			
G.O. Bond Proceeds						
Trs-In Strt Rsv Fund 110						
Trs-In Utility Tax Fund 140	120,100					
Trs-In Street Fund 101/Olympia St.						
Trs-In Lions Pk Walk Path Fund						
Trs-In GF 001 Lions Pk Parking						
Trs-In Water Rsv Fund 107						
Trsn-In Solid Waste Rsv Fund 109						
Trs-In Solid Waste Fund 406						
Revenue	134,943	288	-	1	-	-
Interest Earnings						
Interest	-	-	-	-	-	-
Total Revenue	134,943	288	-	1	-	-
Total Revenue & Beginning Fund Balance	2,164,970	228,842	353	353	-	-

**CITY OF OTHELLO
2016 Expenditures
MAIN STREET CONSTRUCTION FUND 310**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget
EXPENDITURES						
Debt Issue Costs						
Engineering	54,790					
Engineering-Adams County		111				
Construction-Street/Drainage	1,392,123					
Construction-Olympia Avenue						
Construction-Alleys						
Construction-Water Mains	154,932					
Lions Park - Walk Path	(392)					
Traffic Control Devices	367,145					
Lions Park - Parking Lot Exten.	(2,157)					
Construction-Beautification	31,788					
Change Order #4	39,275					
Retainage	(101,088)	228,379				
TRS out - to 101				353		
Total Expenditures	1,936,416	228,490	-	353	-	-
Ending Fund Balance	228,554	352	353	-	-	-
Total Expenditures & Ending Fund Balance	2,164,970	228,842	353	353	-	-

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CITY OF OTHELLO
2016 Revenue Budget
WATER FUND 401

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
<u>WATER DEPARTMENT REVENUES</u>						
Beginning Fund Balance	981,292	1,269,798	1,276,291	461,909.00	1,065,959	202,271
GRANT REVENUE						
CDBG Grant - Rehab Well #6	325,305				-	
DoH - Water Supply study						25,000
DoH - Wtr System Consolidation Studies (8)						192,192
Total Grant Revenue	325,305	-	-	-	-	217,192
WATER SALES						
Water Sales	1,929,589	2,117,776	2,277,144	2,510,785	2,490,570	2,552,631
Other Sales						
Tank Water	1,173					
Water Connection Fees	24,444	19,361	27,328	31,891	45,575	34,000
Gen Facility Charges	60,241	46,410	51,862	59,815	142,270	80,000
Misc Water Operations	2,362	3,115	4,120	150	9,069	
City Water Usage	18,085	20,958	23,205	26,124	28,695	22,000
Hanging Notice Fee	20,853	18,979	20,257	21,208	25,792	23,500
Total Charges for Services	2,056,747	2,226,598	2,403,916	2,649,973	2,741,971	2,712,131
MISCELLANEOUS REVENUES						
Investment Interest	31,728	11,939	5,471	1,488	1,714	1,300
Ins. Claim Recoveries						
Tractor Use by Streets						
Hydrant Use by Fire Dept						
Cashier's Over/Short						
Sale Salvage - Water						
Misc Other Water Rev	20		311	10,536	1,413	200
Insurance Recoveries				109,108	-	
Prior Year(s) Corrections			(5,488)			
Total Miscellaneous Revenues	31,748	11,939	294	121,132	3,126	1,500
OTHER REVENUES						
Trs-In/Fund 001 Hydrant Costs	36,000	36,000	36,000	13,440	13,650	13,560
Trs-In/Fund 140 PW New Truck		10,500				
Trs-In/Fund 135 Waterline Improvement Project			170,000			
Trs -In/Fund 107 Water Tower maint prog				-	265,000	82,000
Trs -In/Fund 107 Well #9 project				500,000	150,000	
Trs -In/Fund 107 water line improvements/overlays				-	-	300,000
Trs -In/Fund 107 VFD				16,000		500,000
Total Transfers	36,000	46,500	206,000	529,440	428,650	895,560
Total New Water Revenues	2,449,800	2,285,038	2,610,210	3,300,545	3,173,748	3,826,383
TOTAL AVAILABLE FUNDS	3,431,092	3,554,836	3,886,501	3,762,454	4,239,706	4,028,654

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CITY OF OTHELLO
2016 Expenditure Budget
WATER FUND 401

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
<u>WATER DEPARTMENT EXPENDITURES</u>						
WATER ADMINISTRATION						
Salary - Utility Billing Clerk (1/3)				14,844	15,879	16,196
Benefits - Utility Billing Clerk (1/3)				7,462	8,014	8,536
Office & Operating Supplies	2,521	2,443	1,760	3,040	2,050	2,800
Small Tools & Equipment			493	500	-	500
On-Line Payment Costs	1,248	1,671	2,329	2,802	3,510	2,500
Postage	3,658	3,477	3,127	4,190	6,077	3,500
Water Travel		500	451	1,189	1,394	750
Advertising - Legal Notices		41	18	1,290	356	300
Professional Services	293	300	55	50	599	300
Mailing Mach. Maint. Contract	602	496	602	602	662	700
Organizational Dues	642	642	2,385	2,730	2,576	3,000
Prof. Serv. - Boarddocs	540	540	540	582	582	582
Col Basin Dev League - Membership	600	600	600	600	600	600
Col Basin Dev League - Contribution	6,000	6,000	6,000	6,000	6,000	6,000
Water Education	570	1,050	390	450	992	1,200
Water Revenue Tax	96,204	103,903	112,179	123,386	123,372	120,000
Water Administration Total	112,878	121,663	130,929	169,715	172,662	167,464
WATER OPERATIONS						
System Maintenance Supplies	55,021	30,746	23,107	26,975	24,252	25,000
Analysis/Testing Supplies	214	1,971	67	454	1,865	1,000
Operating Supplies - Chemicals	22,872	27,674	28,891	25,785	20,466	20,000
Water Testing Services	14,857	13,223	11,583	12,790	11,560	17,000
Prof Services - Engineering (Water)				16,891	8,728	30,000
Prof. Services - Locates	357	382	575	456	439	500
Prof. Services - Telemetry	4,709	2,810	4,121	3,694	2,945	10,000
DoH - Water Supply study					35,409	74,000
DoH - Wtr System Consolidation Studies (8)					15,616	192,192
Telephone - Telemetry Line	1,550	2,303	1,394	1,694	2,097	2,000
Equipment Rental		237	778	-	-	1,000
Electricity - Well Sites	363,586	436,061	471,177	515,491	435,840	470,000
Street Repairs - PAY to Streets	2,991		1,619	1,942	-	5,000
Well/Wellsite Repair & Maint	275	24,573	7,604	1,990	4,949	80,000
Meters - Repair & Maintenance	1,604	654	10,061	10,296	9,998	10,000
Well #3 Repair & Maintenance	2,925	700	829	74,033	58,298	-
Well #4 Repair & Maintenance		148	319	38	19	-
Well #5 Repair & Maintenance	80,515	17,830	71,479	12,310	1,153	-
Well #2 Repair & Maintenance	257			-		-
Well #7 Repair & Maintenance	1,686	4,208	984	-	1,460	-
Well #6 Repair & Maintenance	589	59,231	749	5	322,307	500,000
Well #8 Repair & Maintenance	1,615	5,271	98,080	470	1,325	-
Water Hydrant - Rep & Maint	8,314	10,759	3,963	5,436	2,968	15,000
Reservoir - Repair & Maintenance				35,337	5,524	40,000
System Improvements & Rehab	34	16,122	1,700	51,837	35,324	40,000
Water Operating Permit	3,763	3,694	2,557	3,226	3,226	4,500
Misc. Water Operations Costs	110	33	13,191	4,348	2,600	3,000
Water Operations Total	567,844	658,631	754,828	805,498	1,008,367	1,540,192

CITY OF OTHELLO
2016 Expenditure Budget
WATER FUND 401

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
DIRECT DEBT PAYMENTS						
PWTF Principle Payment - Well #7	127,898	127,898	127,898	127,898	127,898	127,898
PWTF Interest Payment - Well #7	23,022	19,185	15,348	11,511	7,034	3,837
Debt Service Total	150,920	147,083	143,246	139,409	134,933	131,735
TOTAL WATER OPERATING EXPENSES	831,642	927,377	1,029,003	1,114,622	1,315,962	1,839,391
CAPITAL EXPENDITURES						
Drill & Equipment Well #9		63,815	75,430	754,524	1,070,875	600,000
Plotter/copy/scanner (1/4)	576	1,622			4,839	
Telemetry Computer & Software Upgrades			2,241	-		
Well #6 Rehabilitation	189,662	8,243	2,025	-		
Well #7 Air Conditioning	9,951					
SR 24 Industrial Area						
Water Tower Maintenance Program				186	267,121	265,000
Vactor Purchase			144,436			
Seal Well #1						
Water System Strategic Planning	3,833					
Hand held Meters						
Water-Line Imprvmnts/Overlays			103,934	96,584	223,174	300,000
One Service Truck - (Shared)	15,689	10,638				
Orion Laptop - Meter Reader	24,100	21,742		16,000		
Capital Expenditures Total	243,811	106,060	328,066	867,295	1,566,009	1,165,000
TRANSFERS (Including Debt Payment Transfers)						
TRS - Gen Fund/(Hydrant Utility Tax)	40,744	43,733	47,217	51,433	53,536	54,243
TRS - Gen Fund/Computer Tech	3,000	3,000	3,000	3,000	3,000	3,000
TRS - Gen Fund Cost Allocation	199,334	199,334	317,260	266,979	412,466	366,991
TRS - Water Reserves (Fund 107)	514,900	614,214	1,331,729	-		
TRS - Water Reserves				-		
TRS - Water Rsrvs-Wells Rehab.						
TRS - P/W Allocation	313,237	384,827	368,316	393,167	390,238	400,000
TRS - Debt Service\Wtr-Swr Bond						
Transfers Total	1,071,215	1,245,108	2,067,522	714,579	859,240	824,234
TOTAL WATER NON-OPERATING EXPENSES	1,315,026	1,351,168	2,395,588	1,581,873	2,425,249	1,989,234
TOTAL WATER EXPENDITURES	2,146,668	2,278,545	3,424,591	2,696,495	3,741,210	3,828,625

**CITY OF OTHELLO
2016 Revenue Budget
SEWER FUND 404**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
<i>SEWER FUND REVENUES</i>						
Beginning Fund Balance	159,637	228,525	202,062	170,574.00	281,786	151,473
INDIRECT FEDERAL GRANT						
Grant-SR 24 Industrial Area				854,720		
Total Indirect Federal Revenues	-	-	-	854,720		
SERVICE REVENUES						
Sewer Service Sales	864,063	955,376	1,077,921	1,212,564	1,380,717	1,485,000
Other Sewer Operations Revenues						
Sewer Connection Fees	15,090	7,350	10,310	13,230	32,960	20,000
Sewer General Facility Charges			1,760	-	-	
Latecomers Agmt. Chgs.					21,888	
Sewer Used By Other Funds	4,838	5,884	8,438	6,952	8,753	8,000
Total Service Revenues	883,991	968,609	1,098,429	1,232,746	1,444,318	1,513,000
MISCELLANEOUS REVENUES						
Investment Interest	4,985	1,650	465	516	776	900
Tractor Used By Streets						
Other Incomes - Sewer	1,206		-	11,123	1,200	1,200
Prior Year(s) Corrections			(320)			
Total Miscellaneous Revenues	6,191	1,650	145	11,638	1,976	2,100
OTHER FINANCING RESOURCES						
Loan Proceeds						
Trs-In/Fund 108 Reserves						
Trs-In/Fund 140 PW New Truck		10,500				
Total Other Financing Resources	-	10,500	-	-	-	-
Total Sewer Revenues	890,182	980,760	1,098,574	2,099,104	1,446,294	1,515,100
TOTAL SEWER FUND	1,049,819	1,209,285	1,300,636	2,269,678	1,728,080	1,666,573

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CITY OF OTHELLO
2016 Expenditure Budget
SEWER FUND 404

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
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SEWER FUND EXPENDITURES**SEWER ADMINISTRATION**

Salary - Utility Billing Clerk (1/3)				14,844	15,879	16,196
Benefits - Utility Billing Clerk (1/3)				7,462	7,978	8,536
Office & Operating Supplies	2,092	1,528	1,069	2,018	1,257	2,500
Small Tools & Equipment			0	0	0	500
On-Line Payment Costs	1,248	1,728	2,329	2,802	3,510	2,000
Misc Sewer Admin			55	79	4,353	100
Postage	1,547	1,699	1,524	3,096	3,462	2,000
Sewer Travel		2,931	404	1,608	1,491	1,200
Advertising - Legal Notices		62	190	517	0	100
Mailing Mach. Maint. Contract	602	496	602	602	662	700
Organizational Dues	60		0	200	0	2,500
Prof. Svcs. - Boarddocs	540	540	540	582	582	540
Sewer Training & Education	465	990	540	450	392	1,200
Sewer Revenue Tax	19,717	19,748	23,193	24,661	28,350	28,000
Administration Total	26,271	29,722	30,446	58,921	67,914	66,072

SEWER FACILITIES

Equip/Vehicle Repairs & Mtn.			0			
Sewer Plant Bldg Repair & Maint	470	55	126	159	3,670	3,000
WWTP Grounds Maintenance			0	0	3,727	2,000
Facilities Total	470	55	126	159	7,397	5,000

OPERATIONS SEWER

Street Repairs - to Streets	2,622		0	3,085	0	5,000
System Maintenance Supplies	2,189		2,564	0	0	3,000
Sewer Lab Supplies	5,592	3,214	4,547	3,821	4,021	4,000
Small Tools & Equipment	1,102		11	1,000	873	1,000
Lab Equipment Purchases	3,180	1,013	859	4,166	735	4,000
Prof. Serv. - Sewer Operations	1,306	2,075	5,000	1,500	64	2,000
Sewer Testing Services						5,000
Prof Services - Engineering (Sewer)				16,891	4,007	30,000
Electricity - Sewer Treatment Bldg	5,980	5,644	6,170	5,772	5,890	6,000
Electricity - Sewer Lift Station				0		
System Maintenance	828	326	2,545	9,968	4,688	10,000
Canal & Lagoons Maintenance	2,605		0	4,554	4,554	10,000
Dept\Ecology-Discharge Permit	9,182	8,304	9,208	10,073	11,973	14,700
Misc. Sewer Costs	13	13	13,171	4,341	2,520	4,000
Operations Total	34,599	20,590	44,075	65,170	39,324	98,700

TOTAL SEWER OPERATING EXPENDITURES	61,340	50,367	74,647	124,250	114,635	169,772
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NON-EXPENDITURES

State Sales Tax Remittance				1,481		
Non-Expenditure Total	0	0	0	1,481	0	0

SEWER CAPITAL EXPENDITURES

Sewer Line Improvements					164,320	
Factor Purchase	5,379		144,436			
Developers Book of Stnds						
1 Service Truck (shared cost)	15,553	10,638				
Plotter/copy/scanner (1/4)	576	20,384			4,785	
Sewer Line Extension/Broadway (McCann Lagoon)	12,988	1,521				
Broadway to Port District Sewer						

**CITY OF OTHELLO
2016 Expenditure Budget
SEWER FUND 404**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
West Moon Street Sewer Line		113,431	27,774	672,670	5,553	
Ice Machine (shared cost)						
Copy Machine (shared cost)						
Gas Heater P/W (shared cost)						
Lab Equipment						
Capital Expenditures Total	34,496	145,974	172,210	672,670	174,658	0
SEWER TRANSFERS						
TRS - Gen Fund/Computer Tech.	1,000	1,000	1,000	1,000	1,000	1,000
TRS - Gen Fund Cost Allocation	87,484	87,484	137,246	147,636	184,185	179,913
TRS - Sewer Reserves \ G.F.C. (108)	55,000	5,000	5,000	5,000	5,000	5,000
TRS to Sewer Reserves - equip (108)	50,000	50,000	50,000	50,000	50,000	50,000
TRS to Sewer Reserves (108)	441,539	579,699	657,637	945,000	900,000	1,000,000
TRS - P/W Allocation	105,704	87,698	32,324	40,856	64,514	70,000
TRS - Debt Service\Wtr-Swr Bond						
Transfers Total	740,727	810,881	883,207	1,189,492	1,204,699	1,305,913
TOTAL SEWER NON-OPERATING EXPENDITURES	775,223	956,856	1,055,417	1,863,643	1,379,357	1,305,913
TOTAL SEWER EXPENDITURES	836,563	1,007,223	1,130,064	1,987,893	1,493,992	1,475,685

**CITY OF OTHELLO
2016 Revenue Budget
SOLID WASTE FUND 406**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
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SOLID WASTE - REVENUES

BEGINNING BALANCE	151,574	112,829	109,779	55,396	101,809	78,191
Garbage/Solid Waste Fees	1,009,249	990,359	1,020,355	991,951	1,101,941	1,141,816
Investment Interest	5,117	1,676	646	262	254	294
Misc. Solid Waste Revenue			22		450	
State Refuse Collection Tax			-			
Prior Years Correction(s)			(482)			
Transfer from Reserves			-	155,000		
TOTAL NEW REVENUES	1,014,366	992,035	1,020,541	1,147,213	1,102,645	1,142,110
TOTAL SOLID WASTE REVENUES	1,165,940	1,104,864	1,130,320	1,202,609	1,204,455	1,220,301

**CITY OF OTHELLO
2016 Expenditure Budget
SOLID WASTE FUND 406**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
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SOLID WASTE - EXPENDITURES

ADMINISTRATION

Salary - Utility Billing Clerk (1/3)				14,844	15,878	16,196
Benefits - Utility Billing Clerk (1/3)				7,462	7,978	8,536
Office & Operating Supplies	1,903	1,784	1,069	2,147	1,257	1,000
On-Line Payment Costs	1,248	1,613	2,329	2,802	3,510	2,868
Telephone						
Postage	2,617	2,592	2,338	3,435	3,457	3,484
Travel/Lodging, Meals, Mileage				98	235	480
Advertising - Legal Notices				26	341	680
Solid Waste Education					157	300
Mailing Mach. Maint. Contract	602	496	602	602	662	1,324
Misc. Solid Waste Expense			3,313	-	-	
Prof. Svcs - Boarddocs	540	540	540	582	582	582
Administration Total	6,910	7,024	10,191	31,998	34,056	35,450

OPERATIONS

Solid Waste Alley Maint. Supplies						
Adams County Landfill Fees	513,901	487,957	508,074	524,697	502,811	511,788
CDSI Collection Fees	405,964	378,151	387,223	375,152	397,812	385,000
Operations Total	919,865	866,107	895,297	899,848	900,622	896,788

OTHER EXPENDITURES

External Taxes (State B & O)	18,168	17,826	16,800	14,879	16,529	14,000
State Refuse Collection Tax	36,336	35,653	36,722	35,710	39,670	32,000
Other Expenditures Totals	54,504	53,479	53,522	50,589	56,199	46,000

CAPITAL EXPENDITURES

Alley Approach Improvements	3,614		13,953	-	16,408	55,000
Re-crush Grindings for Alleys						
Capital Expenditures	3,614	-	13,953	-	16,408	55,000

INTERFUND TRANSERS

Trs-Out/Fund 310 Main St. Proj.						
Trs-Out/Fund 101 1st ave alley approach						
General Fund Allocation	68,475	68,475	101,960	118,365	116,715	133,337
Interfund Transfers	68,475	68,475	101,960	118,365	116,715	133,337

TOTAL SOLID WASTE EXPENDITURES	1,053,368	995,086	1,074,923	1,100,800	1,124,000	1,166,575
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CITY OF OTHELLO
2016 Revenue & Expenditures
PARK & RECREATION RESERVE FUND 103

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
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REVENUES

Beginning Fund Balance	200,079	400,616	501,387	552,038	352,377	346,520
Investment Interest	537	771	651	339	497	442
TRS IN - Skateboard Park	100,000					
TRS IN - Comm Cntr/Frm Mkt (From Gen Fund 001)	100,000	100,000	50,000	-		
TOTAL REVENUES	400,616	501,387	552,038	552,377	352,874	346,962

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
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EXPENDITURES

TRS. to GF - General						
TRS. to GF - Farmers Market					6,300	
Trs to GF - Skate Park				200,000		108,500
TOTAL EXPENDITURES	-	-	-	200,000	6,300	108,500
ENDING FUND BALANCE	400,616	501,387	552,038	352,377	346,574	238,462
TOTAL	400,616	501,387	552,038	552,377	352,874	346,962

CITY OF OTHELLO
2016 Revenue & Expenditures
REAL PROPERTY RESERVE FUND 104

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
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REVENUES

Beginning Fund Balance	306,524	318,651	325,211	381,476	391,590	401,513
Park Mitigation Fee	9,500	4,500	6,045	8,750	17,500	18,000
Investment Interest	6,377	2,060	1,288	1,364	1,541	1,200
Prior Year(s) Corrections			(1,068)			
TRS IN - ParK Mitigation (From Gen Fund 001)			50,000			
TOTAL REVENUES	322,401	325,211	381,476	391,590	410,631	420,713

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
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EXPENDITURES

Professional Services- Appraisal	3,750				9,200	
TRS. to GF - General						
TRS to Strt Reserves						
TRS to GF Reserves						
TRS. to GF - Fire Station						
TOTAL EXPENDITURES	3,750	-	-	-	9,200	-
ENDING FUND BALANCE	318,651	325,211	381,476	391,590	401,431	420,713
TOTAL	322,401	325,211	381,476	391,590	410,631	420,713

**CITY OF OTHELLO
2016 Revenue & Expenditures
LEOFF RESERVE FUND 105**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
REVENUES						
Beginning Fund Balance	62,497	74,192	84,723	94,763	105,117	115,402
Investment Interest	1,694	532	327	355	394	300
TRS IN - Real Property						
Prior Year(s) Corrections			(287)			
LEOFF 1 Reserves (Police 001)	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL REVENUES	74,191	84,723	94,763	105,117	115,512	125,702

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
EXPENDITURES						
TRS - expense						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	74,191	84,723	94,763	105,117	115,512	125,702
TOTAL	74,191	84,723	94,763	105,117	115,512	125,702

**CITY OF OTHELLO
2016 Revenue & Expenditures
FIRE DEPARTMENT RESERVE FUND 106**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
REVENUES						
Beginning Fund Balance	60,650	81,609	69,927	169,965	190,162	190,327
Investment Interest	959	319	189	197	225	170
Prior Year(s) Corrections			(151)			
Transfers-In (from Fund 001) (Fire truck yr 1 of 6)			80,000	-		
Transfer-In (from 135) (fire truck)						50,000
Transfers-In (from Fund 140)	20,000	20,000	20,000	20,000		
TOTAL REVENUES	81,609	101,927	169,965	190,162	190,388	240,497

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
EXPENDITURES						
TRS. to GF - Capital/Fire Dept. SUV		32,000				
TOTAL EXPENDITURES	-	32,000	-	-	-	-
ENDING FUND BALANCE	81,609	69,927	169,965	190,162	190,388	240,497
TOTAL	81,609	101,927	169,965	190,162	190,388	240,497

**CITY OF OTHELLO
2016 Revenue & Expenditures
FUND 107 - WATER RESERVES**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
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REVENUES

Beginning Fund Balance	281,495	808,325	1,426,851	2,758,386	2,255,621	1,730,446
Investment Interest	11,929	4,313	6,701	13,235	14,118	8,000
Prior Year(s) Corrections			(6,896)			
TRS IN - General Purpose				-		
TRS IN - Gen Facility Charges						
TRS IN - Wells Rehab/New						
TRS IN - Water Fund 401	514,900	614,214	1331729			
TOTAL REVENUES	808,324	1,426,851	2,758,385	2,771,621	2,269,739	1,738,446

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
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EXPENDITURES

General Facility Improvements						
Trs. To Main Street Project						
Trs - 401 Water Tower Maint prog				-	265,000	82,000
Trs - 401 Well 9 Proj				500,000	150,000	
Trs - 401 water line improvements/overlays				-	-	300,000
Trs - 401 VFD				16,000		500,000
TRS. to Water- Water Imprvmnts						
TOTAL EXPENDITURES	-	-	-	516,000	415,000	882,000
ENDING FUND BALANCE	808,324	1,426,851	2,758,385	2,255,621	1,854,739	856,446
TOTAL	808,324	1,426,851	2,758,385	2,771,621	2,269,739	1,738,446

**CITY OF OTHELLO
2016 Revenue & Expenditures
FUND 108 - SEWER RESERVES**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
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REVENUES

Beginning Fund Balance	2,012,110	2,600,142	3,250,201	3,962,340	4,982,511	5,954,329
Investment Interest	41,493	15,360	12,541	20,171	24,074	19,000
Prior Year(s) Corrections			(13,038)	-		
TRS IN - Sewer Fund 404	491,539	579,699	657,637	945,000	900,000	1,000,000
TRS IN - Equipment Reserves (Sewer Fund 404)	50,000	50,000	50,000	50,000	50,000	50,000
TRS IN - General Facilities Chrgs (Sewer Fund 404)	5,000	5,000	5,000	5,000	5,000	5,000
TRS IN - Well #7 Payback						
TOTAL REVENUES	2,600,142	3,250,201	3,962,341	4,982,511	5,961,585	7,028,329

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
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EXPENDITURES

TRS - Sewer Improvements						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	2,600,142	3,250,201	3,962,341	4,982,511	5,961,585	7,028,329
TOTAL	2,600,142	3,250,201	3,962,341	4,982,511	5,961,585	7,028,329

**CITY OF OTHELLO
2016 Revenue & Expenditures
SOLID WASTE RESERVE FUND 109**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
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REVENUES

Beginning Fund Balance	155,820	162,323	164,179	164,121	9,470	9,494
Investment Earnings	6,503	1,855	1,081	349	32	30
Prior Year(s) Corrections			(1,139)			
TOTAL REVENUES	162,323	164,178	164,121	164,470	9,502	9,524

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
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EXPENDITURES

TRS. to Main Street Project						
Trs to Solid Waste				155,000		
TOTAL EXPENDITURES	-	-	-	155,000	-	-
ENDING FUND BALANCE	162,323	164,178	164,121	9,470	9,502	9,524
TOTAL	162,323	164,178	164,121	164,470	9,502	9,524

**CITY OF OTHELLO
2016 Revenue & Expenditures
STREETS RESERVE FUND 110**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
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REVENUES

Beginning Fund Balance	310,555	317,732	339,974	216,011	200,000	114,543
Columbia Improvements - OHA						
Main & Cunningham Rd Improve.						
Columbia Improvements						
Investment Earnings	7,177	2,242	1,074	636	725	550
Prior Year(s) Corrections			(437)			
TRS IN - Streets						
TRS IN - Streets - Equipment		20,000	20,000	20,000	-	-
TOTAL REVENUES	317,732	339,974	360,611	236,647	200,725	115,093

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
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EXPENDITURES

TRS to Street for Overlays						
TRS to Street (street projects (1st ave))			144,600	36,647	16,000	
TRS. TO STREETS FOR 14TH & MAIN						
TOTAL EXPENDITURES	-	-	144,600	36,647	16,000	-
ENDING FUND BALANCE	317,732	339,974	216,011	200,000	184,725	115,093
TOTAL	317,732	339,974	360,611	236,647	200,725	115,093

CITY OF OTHELLO
2016 Revenue & Expenditures
DONATIONS FUND 111

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
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REVENUES

Beginning Fund Balance	2,323	2,486	1,744	1,694	1,438	8,738
Investment Interest		1				
Othello Brochure Donations (NA)						
Shop With A Cop			400	400	480	
Shop With A Cop - Beta Sigma Phi			550			
Shop With A Cop - Police Emees				100	370	
SIDNE Vehicle Purchase (NA)						
Shop With A Cop - Wal Mart	1,633.00	377		1,250	-	1,000
Main St. Lighting Project		250	200	-		
Park and Rec (Skate Park)					7,500	
Donations for Dog Igloos					257	
TOTAL REVENUES	3,956	3,114	2,894	3,444	10,045	9,738

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
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EXPENDITURES

Brochure Donation to Chamber (NA)						
Police - Walmart Contribution (NA)						
Shop-with-a-Cop Donations	1,470.00	1,369	1,200	1,557	1,200	1,200
Donations for Dog Igloos					257	
Skate Park						
Main St Lighting Project				450		
TRS. to General Fund - Ball Fields (NA)						
TRS. to General Fund - K-9 (NA)						
TRS. to General Fund - DARE (NA)						
Mobile Data Contribution (NA)						
TRS to General Fund - SIDNE (NA)						
Trs to General Fund - Skate Park						7,500
TOTAL EXPENDITURES	1,470	1,369	1,200	2,007	1,457	8,700
ENDING FUND BALANCE	2,486	1,744	1,694	1,438	8,588	1,038
TOTAL	3,956	3,114	2,894	3,444	10,045	9,738

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**CITY OF OTHELLO
2016 Revenue & Expenditures
FUND 112 - CRIME PREVENTION**

	2015 Actual	2016 Budget Proposal
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REVENUES

Beginning Fund Balance	-	5,172
Investment Interest		
Prior Year(s) Corrections		
Law Enforcement Services	9,172	7,528
TOTAL REVENUES	9,172	12,700

	2015 Actual	2016 Budget Proposal
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EXPENDITURES

Explorers		
Office and Operating	2,899	500
Small Tools	-	1,500
Uniforms	-	2,500
Services	-	200
Miscellaneous/Dues	880	2,000
Total Explorers	3,779	6,700

Reserves		
Small Tools		1,500
Uniforms		2,500
Misc		1,000
Total Reserves	-	5,000

National Night Out		
Office and Operating		800
Misc		200
Total National Night Out	-	1,000

TOTAL EXPENDITURES	3,779	12,700
ENDING FUND BALANCE	5,393	-

**CITY OF OTHELLO
2016 Revenue & Expenditures
FUND 113 - INVESTIGATION**

	2015 Actual	2016 Budget Proposal
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REVENUES

Beginning Fund Balance	-	73
Investment Interest		
Prior Year(s) Corrections		
Confiscated & Forfited Property	73	1,000
TOTAL REVENUES	73	1,073

	2015 Actual	2016 Budget Proposal
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EXPENDITURES

Payment for services		500
Miscellaneous		500
TOTAL EXPENDITURES	-	1,000
ENDING FUND BALANCE	73	73

CITY OF OTHELLO
2016 Revenues & Expenditures
PWTF BROADWAY 2006 DEBT SERVICE FUND 220

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
REVENUES						
BEGINNING BALANCE	45	48	1		1	-
Interest Revenue						
TRS-Strt\1989 PWTF Loan						
TRS-Strt\2000 PWTF Loan	31,548	31,354	31,255	31,110	30,816	30,818
TOTAL REVENUES -PWTF BRDWY	31,593	31,402	31,255	31,110	30,817	30,818
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	2,337	2,191	2,045	1,899	1,607	1,607
TOTAL 2006 Broadway PWTF Loan	31,548	31,401	31,255	31,109	30,817	30,817
TOTAL EXPENDITURES - PWTF BRDWY	31,548	31,401	31,255	31,109	30,817	30,817
ENDING FUND BALANCE	45	1	-	1	0	1
TOTAL	31,593	31,402	31,255	31,110	30,817	30,818

CITY OF OTHELLO
2016 Revenue
PWTF LOAN 2009 SR 24 DEBT SERVICE FUND 223

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget
REVENUES						
BEGINNING BALANCE						
Interest Revenue						
TRS-Utility Tax Fund 140	115,425	163,392		157,463	Done	
TRS-Street Fund 101			160,550	-		
TOTAL REVENUES	115,425	163,392	160,550	157,463	-	-
EXPENDITURES						
2006 PWTF Prin Payment	106,875	154,375	154,375	154,375	Done	
2006 PWTF Int Payment	8,550	9,017	6,175	3,088		
TOTAL	115,425	163,392	160,550	157,463	-	-
ENDING FUND BALANCE	-	-	-	1	-	-
TOTAL	115,425	163,392	160,550	157,463	-	-

**CITY OF OTHELLO
2016 Revenue
2010 Bond - Main Street Construction Project Fund 225**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget Proposal
REVENUES						
BEGINNING BALANCE	-	1	510	1,009	243	-
Interest Revenue						
Trs-In/Utility Tax Fund 140	134,592	134,600				110,000
TRS-in Street Fund 101			134,590	134,591	134,274	134,592
TOTAL REVENUES - MAIN STREET	134,592	134,601	135,100	135,600	134,517	244,592
EXPENDITURES						
G.O. Bond Principal Pmt						110,000
G.O. Bond Interest Pmt	134,092	134,091	134,091	134,091	134,091	134,091
Administrative Fees	500		-	1,266	425	500
TOTAL	134,592	134,091	134,091	135,357	134,516	244,591
TOTAL EXPENDITURES - MAIN STREET	134,592	134,091	134,091	135,357	134,516	244,591
ENDING FUND BALANCE	0.00	510	1,009	243	0	1
TOTAL	134,592	134,601	135,100	135,600	134,517	244,592

**CITY OF OTHELLO
2016 Revenue
2001 Refunding Bond - City Hall Fund 231**

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget
REVENUES						
BEGINNING BALANCE		92	1	-	3	
Investment Interest						
TRS - Fund 140	179,000	182,326	185,293	182,673	184,652	
TOTAL REVENUES -G.O. BONDS	179,000	182,418	185,294	182,673	184,655	-
EXPENDITURES						
GO Principal Payment	145,000	155,000	165,000	170,000	180,000	Done
GO Interest Payment	33,607	27,115	19,993	12,370	4,230	Done
Bond Admin Fees	393	302	302	300	425	Done
TOTAL EXPENDITURES- G. O. BONDS	179,000	182,417	185,295	182,670	184,655	-
ENDING FUND BALANCE	-	1	(1)	3	-	-
TOTAL	179,000	182,418	185,294	182,673	184,655	-

City of Othello 2016



Payroll

2016 PAYROLL POSITIONS

NON-UNION POSITIONS		Entry Starting Pay	6-Months Step 1 +\$100 Per Mo.	Year 1 or Step 2 +\$120/Mo.	Year 2 or Step 3 +\$160 Per Mo.	Year 3 & on - or Step 4 +\$200 Per Mo.
% Increase		102.00%				
Deputy Finance Officer	Annual	51,315.48	52,515.48	53,955.48	55,875.48	58,275.48
	Monthly	4,276.29	4,376.29	4,496.29	4,656.29	4,856.29
	40/hr/wk	24.67	25.25	25.94	26.86	28.02
Administrative Secretary (City Hall)	Annual	39,525.80	40,725.80	42,165.80	44,085.80	46,485.80
	Monthly	3,293.82	3,393.82	3,513.82	3,673.82	3,873.82
	40/hr/wk	19.00	19.58	20.27	21.20	22.35
Building/Planning Secretary (Permanent Part-time)	Annual	24,486.88	25,686.88	27,126.88	29,046.88	31,446.88
	Monthly	2,040.57	2,140.57	2,260.57	2,420.57	2,620.57
	25/hr/wk	18.84	19.76	20.87	22.34	24.19
Utility Billing Clerk	Annual	40,675.78	41,875.78	43,315.78	45,235.78	47,635.78
	Monthly	3,389.65	3,489.65	3,609.65	3,769.65	3,969.65
	40/hr/wk	19.56	20.13	20.82	21.75	22.90
Deputy City Clerk	Annual	37,905.78	39,105.78	40,545.78	42,465.78	44,865.78
	Monthly	3,158.82	3,258.82	3,378.82	3,538.82	3,738.82
	40/hr/wk	18.22	18.80	19.49	20.42	21.57
Public Works Records Clerk	Annual	39,306.74	40,506.74	41,946.74	43,866.74	46,266.74
	Monthly	3,275.56	3,375.56	3,495.56	3,655.56	3,855.56
	40/hr/wk	18.90	19.47	20.17	21.09	22.24
Administrative Secretary (Police Department)	Annual					50,463.00
	Monthly					4,205.25
	40/hr/wk					24.26
EXEMPT POSITIONS						
City Administrator	Annual	122,500.00	Planning		Annual	78,750.00
	Monthly	10,208.33			Monthly	6,562.50
	40/hr/wk	58.89			40/hr/wk	37.86
City Clerk	Annual	72,050.16	Public Works Director		Annual	81,313.63
	Monthly	6,004.18			Monthly	6,776.14
	40/hr/wk	34.64			40/hr/wk	39.09
Assistant Police Chief	Annual	86,213.40	I T Manager		Annual	63,240.00
	Monthly	7,184.45			Monthly	5,270.00
	40/hr/wk	41.45			40/hr/wk	30.40
Police Chief	Annual	96,600.00	Park & Rec Coordinator		Annual	48,025.20
	Monthly	8,050.00			Monthly	4,002.10
	40/hr/wk	46.44			40/hr/wk	23.09
Finance Officer	Annual	104,040.00				
	Monthly	8,670.00				
	40/hr/wk	50.02				
Salary set by Ordinance Mayor	Annual	9,300.00				
	Monthly	775.00				
Council Members	Annual	3,900.00				
	Monthly	325.00				

UNION POSITIONS		Entry Starting Pay	After Six Months	Year 1 or Step 2	Year 2 or Step 3	Year 3 & on -- or Step 4
Wages set by contract						
Teamsters % Increase (Serg.)	103.0%					
Teamsters % Increase (Patrol)	102.0%					
Teamsters % Increase (Disp/CE)	102.0%					
Operators % Increase (CBA)	101.0%					
Operators % Increase (CPI)	102.0%					

Maintenance Worker		Annually	42,581.56	44,152.23	45,722.02	49,560.99	53,399.97
	Monthly	3,548.46	3,679.35	3,810.17	4,130.08	4,450.00	
	40/hr/wk	20.47	21.23	21.98	23.83	25.67	

Sergeant		Annual	69,561.66	71,105.63	72,958.40	75,428.75	78,516.68
	Monthly	5,796.81	5,925.47	6,079.87	6,285.73	6,543.06	
	40/hr/wk	33.44	34.19	35.08	36.26	37.75	

Patrolman		Annually	49,355.29	51,823.03	54,414.25	57,134.94	59,991.71
	Monthly	4,112.94	4,318.59	4,534.52	4,761.24	4,999.31	
	40/hr/wk	23.73	24.91	26.16	27.47	28.84	

	Year 5	Year 10	Year 15
	62,991.18	66,140.85	69,447.82
	5,249.27	5,511.74	5,787.32
	30.28	31.80	33.39

P/T

Dispatcher/ Code Enforcement		Annually	40,972.07	42,896.65	44,823.37	46,920.47	49,021.64
	Monthly	3,414.34	3,574.72	3,735.28	3,910.04	4,085.14	
	40/hr/wk	19.70	20.62	21.55	22.56	23.57	
Dispatch Supervisor		2%			Monthly	4,166.84	

Position	Year 1	Year 2	Year 3
Concession	9.47	9.57	9.67
Lifeguard	9.72	9.82	9.92
Lifeguard w/WSI	9.97	10.07	10.17
Assistant Manager	13.00	13.10	13.20
Manager	14.15	14.25	14.35

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

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

Pool

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

Glossary



BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FTE: Full-time equivalent employee.

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

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

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

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

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

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

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

GOALS: The objective of specific tasks and endeavors.

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

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

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

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

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

INTERGOVERNMENTAL SERVICES:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ORDINANCE: A statute or regulation enacted by City Council.

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

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

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

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

Examples include insurance and retirement benefits.

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

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

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

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

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

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

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

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

RCW: Revised Code of Washington.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

WAC: Washington Administrative Code,

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

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

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