

CITY OF OTHELLO



2015 ADOPTED BUDGET

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Website: <http://www.othellowa.gov>

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The City of Othello

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Telephone (509) 488-5686 Fax (509) 488-0102

MEMORANDUM

Date: February 25, 2015
From: Shawn Logan, Mayor
To: City Council Members
Re: 2015 Budget Message

For the past eight 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 2015. 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 Resource Services Center (MRSC).

As reflected in the Budget Summary, total available fund balance and revenues for the City are \$29,103,881. Total expenditures are \$19,536,062 for a total ending fund balance of \$9,567,819.

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 \$1,539,086. Property valuations are estimated at \$487,958,347. Earned interest income has been projected to be 1% as a conservative measure for 2015. 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. Operating expenditures have been maintained for five years. Capital items have been appropriated on the conservative side; however, items have been identified for long range planning and safety.

The 2015 budget reflects a 2.0% increase in the Teamsters collective bargaining agreement for Dispatch and a 4.0% 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 2015. 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 2015 beginning fund balance for the General Fund is estimated to be \$956,358. New revenues are expected to be \$4,839,409 for total available resources of \$5,795,767. Total anticipated expenditures are

\$5,287,746. The General Fund balance at the end of 2014 is anticipated to be \$956,358. This balance may increase as actual expenditures are posted. The ending fund balance exceeds the Council approved combination of the emergency reserve of \$250,000, and the operating reserve of \$250,000, for a total of \$500,000 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.

Community services funding remains at \$1,700. Capital expenses for Administration are \$12,000 for city hall computer upgrades, and a portion of a new plotter /copy/scanner.

The Police Department budget is 49% of the General Fund. The Police Department capital budget for 2015 contains \$90,000 for two new police utility vehicles and \$57,000 to upgrade their Spillman software system.

Fire Services in the General Fund total \$291,718, of which \$250,418 is contract services with Adams County Fire District #1, including a 1.6% CPI increase per contract. This increase is optional, however the fire department has imposed the increase for the last 11 years. The remaining expenditures are LEOFF 1 benefits and miscellaneous General Fund obligations. 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 \$190,452.

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 2015 budget will be larger than the 2014 budget. Capital projects for 2015 total \$235,000 and include a skateboard park, and a walk path project.

The 2015 Park and Recreation budget, including capital expenditures, is only slightly up from 2014 by \$50,416. This is mainly due to our ability to maintain services with the existing budget.

2015 Building/Planning expenditures increased from 2014 mainly as a result of hiring a full time Community Development Director in the place of the contracted services we used previously.

Library operating expenses for 2015 budgeted at \$2,000, which is typical for regular operations.

Street Fund Expenditures

The Street Fund budget for 2015 represents 22.5% of the total city budget. Anticipated beginning fund balance for the Street Fund is \$269,374; total new revenues are estimated to be \$4,281,829; total available resources are \$4,551,203. Approved expenditures for 2015 are \$4,397,044 for an anticipated ending fund balance of \$154,159. The Street Fund budget reflects an overall increase of \$2,554,985 for 2015 due to an increase in capital projects. Street capital expenses for 2015 contain \$2,776,300 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 \$200,000. Revenues include \$750 in interest earnings and a \$20,000 transfer from the Street Fund. The expenses for 2015 consist of a \$16,000 transfer to the street fund for the street projects. This will leave an ending fund balance of \$204,750 of which \$200,000 is emergency reserves.

Tourism Fund

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

The Tourism Fund beginning fund balance for 2015 is expected to be \$42,888, with new revenues of \$39,199, for total available revenues of \$82,087. Total expected expenditures are \$42,087 with an estimated ending fund balance of \$40,000 for 2015. The established Council guideline for this ending fund balance is \$40,000.

Real Estate Excise Tax Fund

The beginning fund balance for the REET Fund in 2015 is \$8,788, with anticipated revenues of \$37,163, for total available revenues in the Real Estate Excise Tax Fund of \$45,951. Total expected expenditures for 2015 are at \$0. The Council wished to leave this fund alone to let it build up again. The ending balance is expected to be \$45,951.

Utility Tax Fund

The estimated beginning fund balance in the Utility Tax Fund for 2015 is \$107,373. Revenue generated from the 6% utility tax on Natural Gas, Electricity and Telephone Utilities is projected to be \$1,479,645, for total available revenues, of \$1,587,018. Expenditures total \$1,572,385. Expenditures will be distributed as follows; \$835,858 to General Fund operations, \$57,000 to update the Spillman Software in the Police Department, \$405,000 for street projects, \$90,000 for two new police utility vehicles, and \$184,527 for City Hall debt service

Sidewalk Construction Fund (305) and Main Street Construction Fund (310)

The projects these funds supported were completed in 2011 and 2012 respectively. We closed these two funds out at the end of 2014.

Water Utility Fund

Beginning fund balance in the Water Fund for 2015 is projected to be \$748,928. Total revenues are likely to be \$3,679,200 resulting in total available revenue of \$4,428,128. \$1,737,480 has been appropriated for operational expenditures, and \$2,470,000 for capital expenditures, leaving an ending fund balance of \$220,649. Water capital projects include \$1,900,000 to drill and equip a new Well, \$265,000 for a water tower maintenance program (year two of six), \$300,000 for infrastructure improvements, and 5,000 for a portion of a new plotter/scanner/copier.

The Water Reserve Fund will begin 2015 with a balance of \$2,257,386. Revenue includes \$15,000 in interest. Expenses total \$1,165,000 for the capital projects mentioned above; leaving a fund balance of \$1,107,386.

Sewer Utility Fund

2015 beginning fund balance for the Sewer Fund is \$211,394. New revenue is anticipated to be \$1,275,150, for a total of \$1,486,544 in available revenues. Appropriated expenditures are \$1,357,204, leaving an ending fund balance of \$129,340. Transfers from the Sewer Fund include \$900,000 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 the IT position. \$172,359 to the general fund for the cost allocation, and \$80,000 to the street fund for the public works allocation.

The Sewer Reserve Fund will begin the year with a balance of \$5,040,545. Revenue includes transfers of \$955,000 from the sewer fund and interest earnings of \$24,000, leaving a 2015 ending fund balance of \$6,019,545, of which \$200,000 is emergency reserves.

Solid Waste Utility Fund

The Solid Waste Fund is estimated to have a beginning fund balance of \$146,451 in 2015. New revenues are projected to be \$1,048,457 giving this fund \$1,194,908 in available revenue. \$1,140,030 in expenditures has been appropriated for 2015, resulting in an ending fund balance of \$54,878. Current expenses for 2015 include landfill fees of \$507,105 and \$369,595 for contracted services with CDSI. Capital projects for 2015 contain \$55,000 for alley approach restoration.

Reserve Funds

Beginning fund balance for all Reserve Funds in 2015 is estimated to be \$8,546,436. Total new revenues are \$1,035,750 and expenditures are \$1,182,000, leaving an ending balance of \$8,400,186.

Debt Service Funds

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

1. **Fund 231** - General Obligation Bond (2001), Refunding Bond, City Hall/Police Station (\$184,530) (final payment in 2015)
2. **Fund 220** - Public Works Trust Fund, Broadway (\$30,964) (final payment in 2026)
3. **Fund 225** - General Obligation Bond (2010), Main Street Construction Project (\$134,592) (final payment in 2035)

Summary

In summary, the 2015 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. Approve capital improvement program.
2. Actively pursue federal, state and local funding programs identifying matching funds.
3. Consider the benefits/cost ratio of the requested programs, projects, and equipment.
4. Evaluate new revenue sources during 2015.
5. Review comprehensive plan relative to growth of the City of Othello.

I hope that you will favorably consider the 2015 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 2015 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 2015. 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 2015 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

2015 Adopted Budget

Budget Adopted: November 24, 2014



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	2012 – 2015
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Pos. #5 – Kenneth Johnson	2012 – 2015
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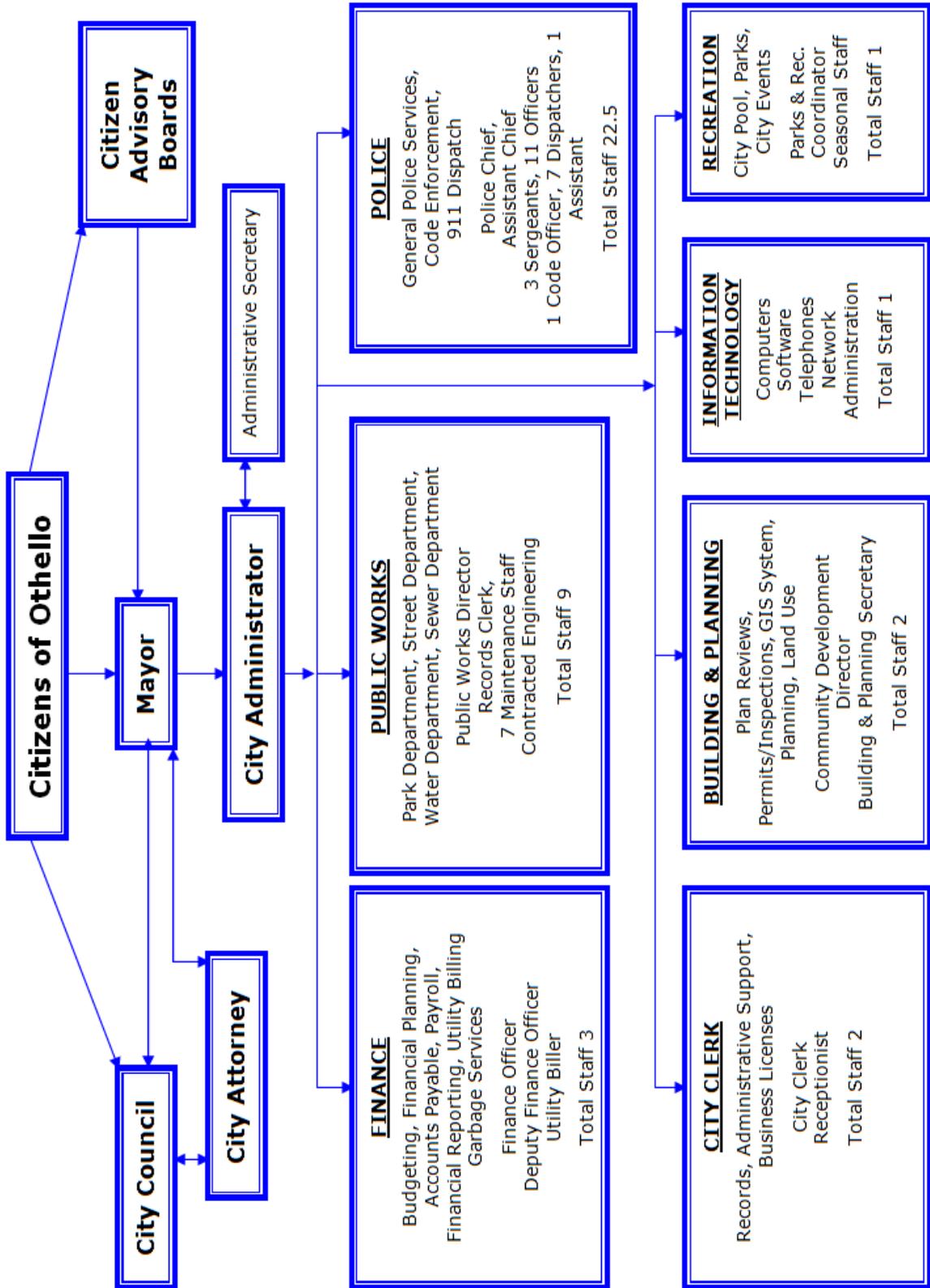
Pos. #6 – Mark Snyder	2012 – 2015
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Pos. #7 – Angel Garza	2012 – 2015
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APPOINTED STAFF

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

2015 ORGANIZATIONAL CHART



Community and Council Committee Members

Adams County Development Council

City Representative:

- Wade Farris & Ken Johnson.

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

Adams County Fire District #5 Council Committee

City Representatives:

- Councilmember Mark Snyder
- Councilmember Eugene Bain
- Councilmember Ken Johnson
- 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 Kenneth Johnson, Genna Dorow, and Marc Snyder
- Alternate: Eugene Bain

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 John Hunt
- Commissioner Jeff Stevens

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

Othello Housing Authority Commission

- Alan Hanks
- Dan Leary
- Faith Cerrillo
- Richard (Dick) Hudnall
- Manager: Dave Anderson

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

- Pat Simmons
- Terry Thompson
- Mike Bailey
- Roger Ensz
- Staff: Community Development Director
Travis Goddard and Secretary Trisha Tolley

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 7,695 within the corporate limits, with an additional population of 8,012 within the Greater Othello area.

HISTORICAL POPULATION

<u>Year</u>	<u>City of Othello</u>	<u>Adams County</u>
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, 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 44 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 and accounts payable; city clerk's office including utility billing; information technology department; and the planning/building department.

The public works department is made up of 9 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 30 businesses in the 28-acre Bruce Industrial Area. In 1994 the Port completed construction of an

additional well and elevated storage at the Bruce site. This \$600,000 investment supports annual primary revenue of \$6 million. The result of this will increase the tax base \$25 million by way of new construction. 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. 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 \$500,000. This balance will be broken down between two reserves: Operating Reserves of \$250,000 and Emergency Reserves of \$250,000.
- **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 2015 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 2014, during the 2015 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 2015 Budget Development

August 4, 2014	Request to department heads for estimated revenue and expenditures
September 22, 2014	Set public hearing for 2014 revenue sources.
September 22, 2014	Estimates filed with City Clerk.
October 7, 2014	Revenue sources public hearing notice published.
October 13, 2014	Public hearing - 2014 revenue sources
October 27, 2014	Budget workshop with full Council
October 30, 2014	Published notice of public hearing for 2014 – 2019 capital facilities plan.
November 3, 2014	Preliminary budget and message due to City Clerk and Council (1 of 2).
November 10, 2014	Preliminary budget and message due to City Clerk and Council (2 of 2).
November 10, 2014	Public hearing for 2015 – 2020 capital facility plan.
November 13, 2014	1 st published notice of public hearing for proposed budget.
November 14, 2014	Proposed budget available to the public.
November 20, 2014	2 nd published notice of public hearing for proposed budget.
November 24, 2014	Adoption of 2015 Ad Valorem Property Tax
November 24, 2014	Adoption of 2015 – 2020 capital facility plan.
November 24, 2014	Public hearing on proposed 2015 budget
November 24, 2014	Adoption of 2015 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

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 223 – PWTF loan for SR24 Industrial development. This loan was paid off in full, in 2014.
- Debt Service Fund 225 – General Obligation Bonds. These bonds were issued to fund reconstruction of Main Street.
- Debt Service Fund 231 – General Obligation Refunding Bonds. These bonds paid off the original bonds issued to construct the City Hall building.

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 44 full & part time employees. 27 employees are represented by three labor organizations: 7 employees are covered by Operating Engineers Local No. 280, 10 employees are represented by Teamsters, and 10 employees are covered by the Fraternal Order of Police Tri-City Lodge 7. The City executes agreements with each of the bargaining units on salaries, vacation, sick leave, medical and dental, grievance procedures, and working conditions. Each of these contracts expires December 31, 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	9.21%	4.92%
PERS III	9.21%	5% - 15%

Labor Organizations

Operating Engineers Local No. 280

37 E. Main Street
Othello, WA
7 Members

Fraternal Order of Police Tri-City Lodge 7

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

Teamsters Info

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

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City of Othello

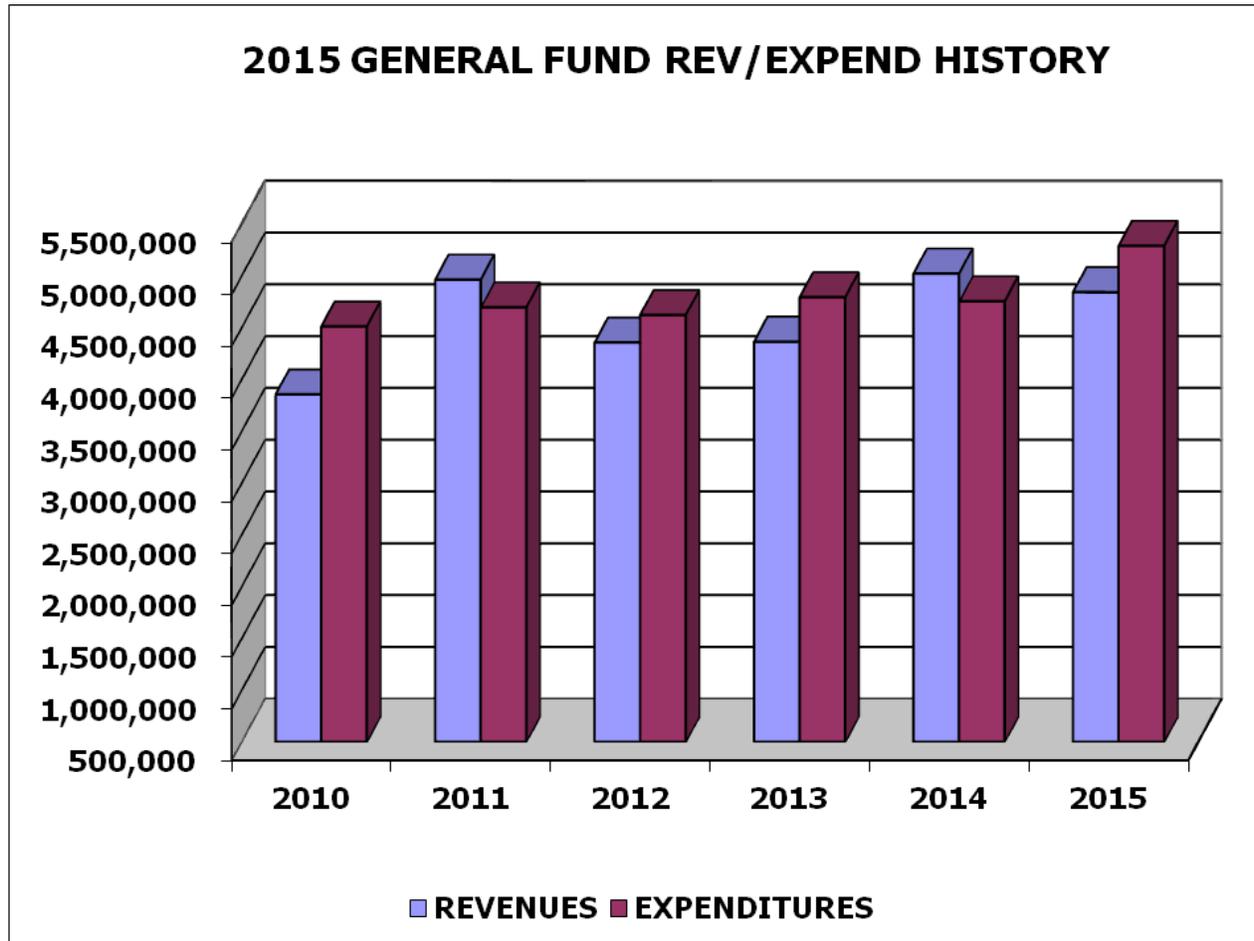


Departmental Budgets

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 2014 the city’s tax rate is 3.154134 per thousand dollars of assessed valuation for collection in 2015. The

assessed value of property for 2014 is \$487,958,347 which is used to determine 2015 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.

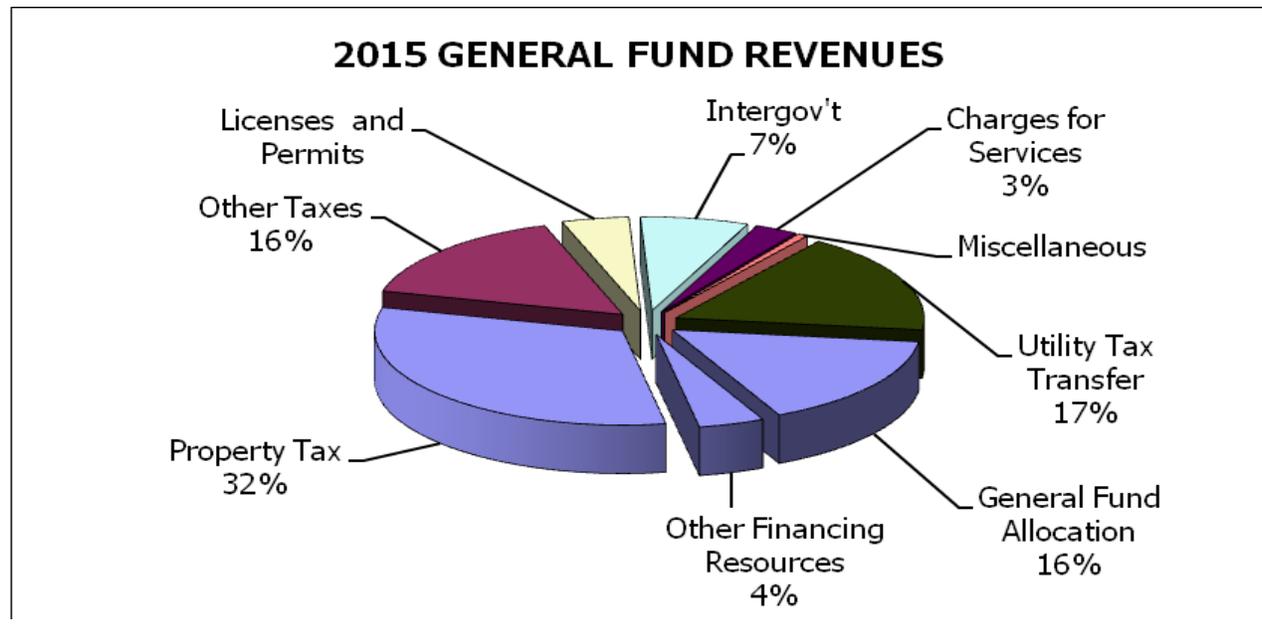
Intergovernmental Revenues: Intergovernmental Revenues are revenues received from the state or county. State distributed criminal justice funds are used to assist local governments in the area of public safety. Other intergovernmental revenues include the Liquor Excise Tax and Liquor Board Profits, which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

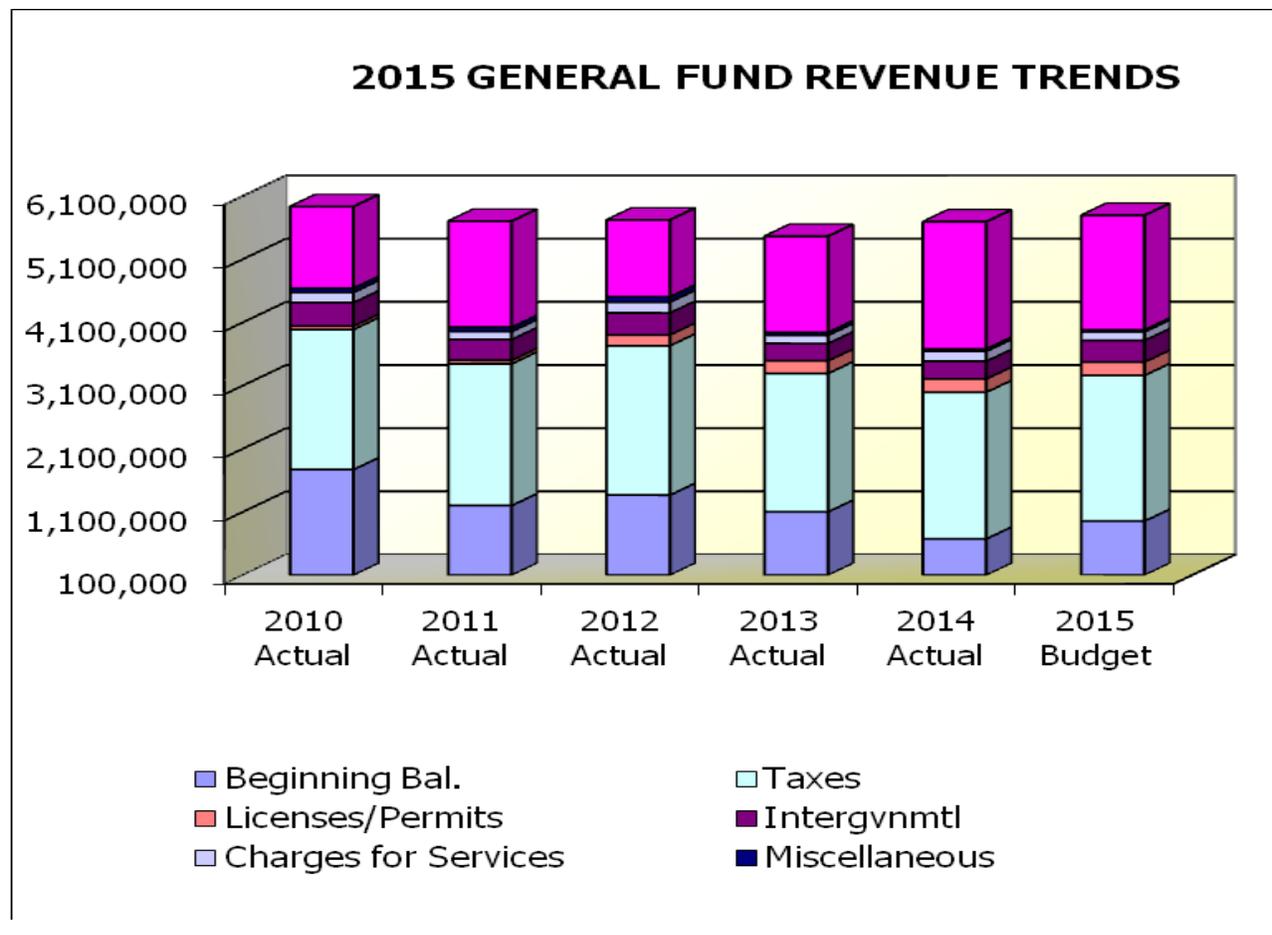
Miscellaneous Revenues: The majority of miscellaneous revenue is interest earned on investments. Other areas include building rentals, salvage, and concessions at the swimming pool.

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.



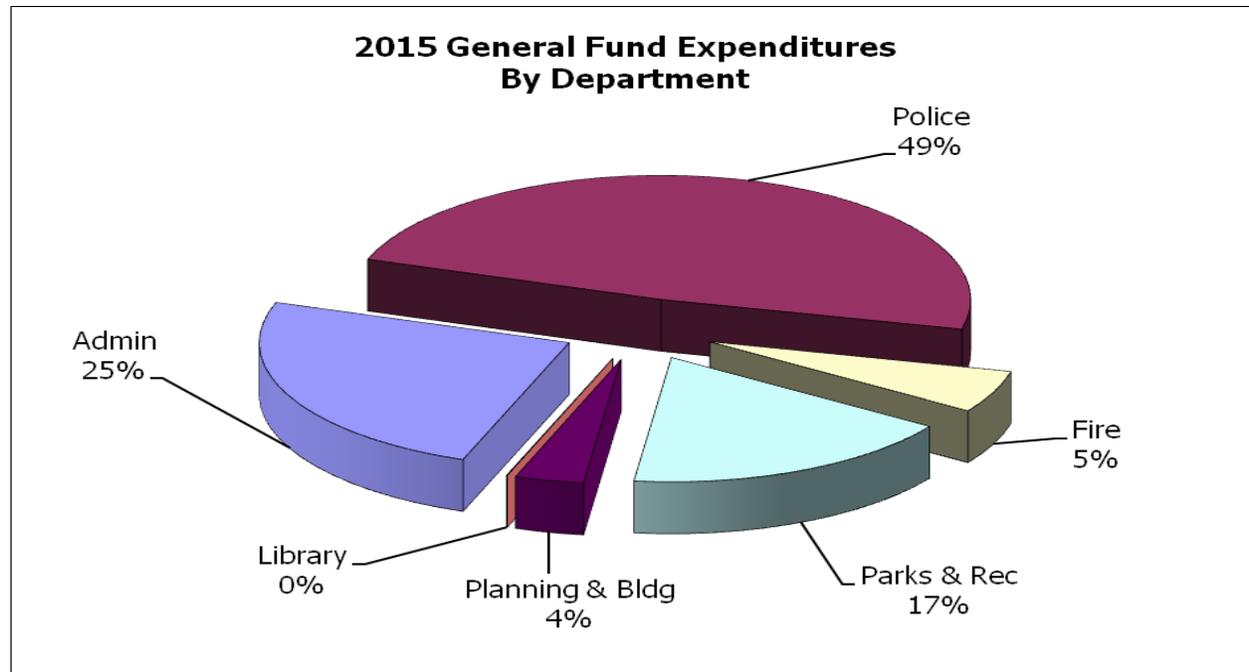
General Fund Revenue History

Revenues	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2014 / 2015 Chg. %
Beginning Bal.	1,771,700	1,202,694	1,367,888	1,102,786	674,919	956,358	41.70%
Taxes	2,217,501	2,243,724	2,364,834	2,191,162	2,321,642	2,306,286	-0.66%
Licenses/Permits	52,900	55,650	171,233	199,567	210,564	211,600	0.49%
Intergovernmental	372,820	328,745	347,775	274,788	279,606	341,039	21.97%
Charges for Svcs	160,950	125,300	170,138	128,824	156,668	135,888	-13.26%
Miscellaneous	67,800	69,200	85,849	46,937	38,018	31,794	-16.37%
Interfund Trans	1,290,900	1,678,400	1,214,546	1,520,794	2,013,142	1,812,802	-9.95%
Total New Rev	4,162,871	4,501,019	4,354,376	4,362,071	5,019,640	4,839,409	-3.59%
Total Revenue	5,934,571	5,703,713	5,722,263	5,464,857	5,694,559	5,795,767	1.78%



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 2014 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. • Hired a full time Community Development Director • Developed a process for updating our on-line code with newly adopted ordinances. | <ul style="list-style-type: none"> • Updated the audio recording system in the council chambers and the computer servers for City Hall. • Scanned current contracts and all City Ordinances for availability on our web site. • Updated the General Fund cost allocation plan. |
|--|---|

2015 General Administration Operational Statistics

	2012	2013	2014	CHANGE	% CHANGE
Utility Bills Issued	24,747	25,149	25,767	618	2.46%
Receipts Processed	11,177	10,677	11,109	432	4.05%
Account Payable Checks Issued	1,414	1,467	1,446	-21	-1.43%
Accounts Payable EFT Transactions	60	68	71	3	4.41%
Payroll Checks Issued	542	505	518	13	2.57%
Payroll EFT Transactions	660	683	628	-55	-8.05%
Dog Licenses Issued	697	365	499	134	36.71%
Park Shelter Reservations	302	237	207	-30	-12.66%
Business Licenses Issued	706	682	656	-26	-3.81%

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:

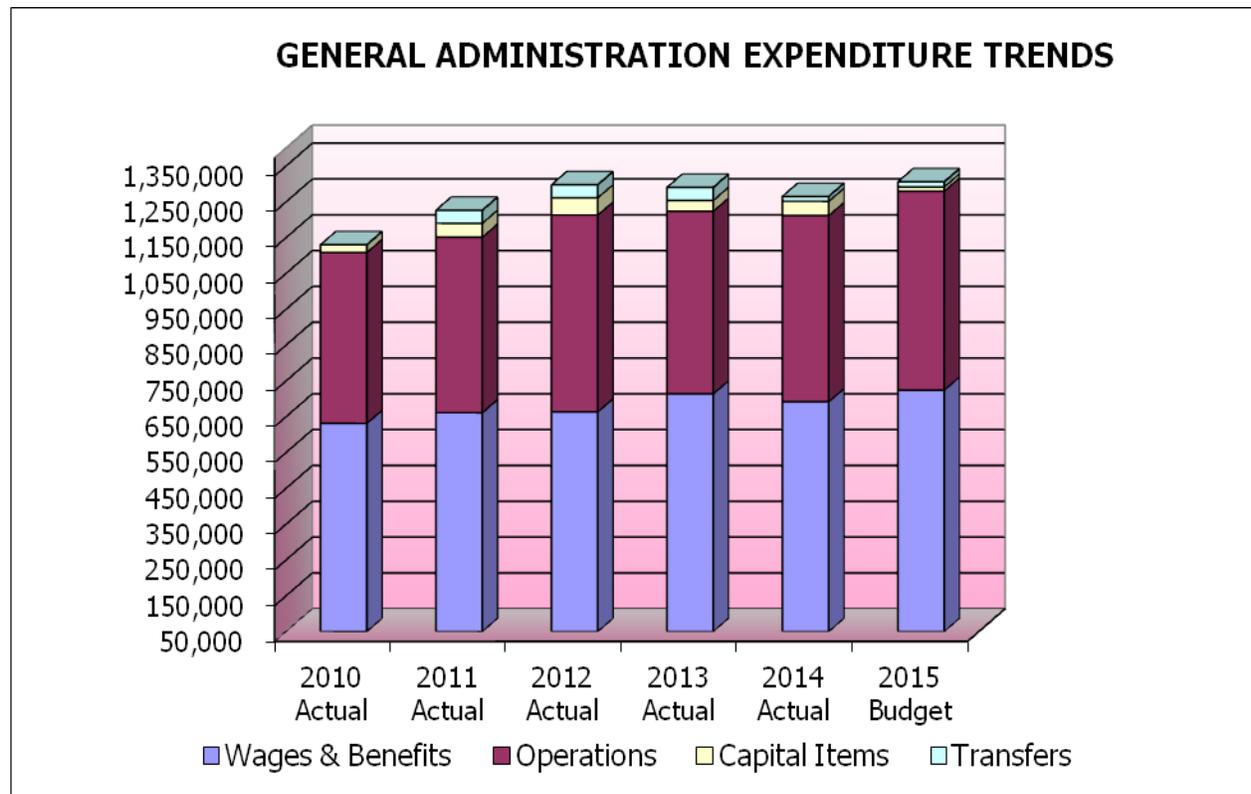
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| <ul style="list-style-type: none"> • Develop a City wide comprehensive plan. • Retool the City Code regarding building and planning processes. • Continue making City plans, contracts & agreements, and supporting documents available on our web site. | <ul style="list-style-type: none"> • Update our public records policy relevant to posting PRA’s on the City web site. • Develop an asset inventory policy and process to bring the fixed and small and attractive asset system up to date. • Continue professional development with administrative staff. |
|---|--|

General Administration 2015 Expenditures

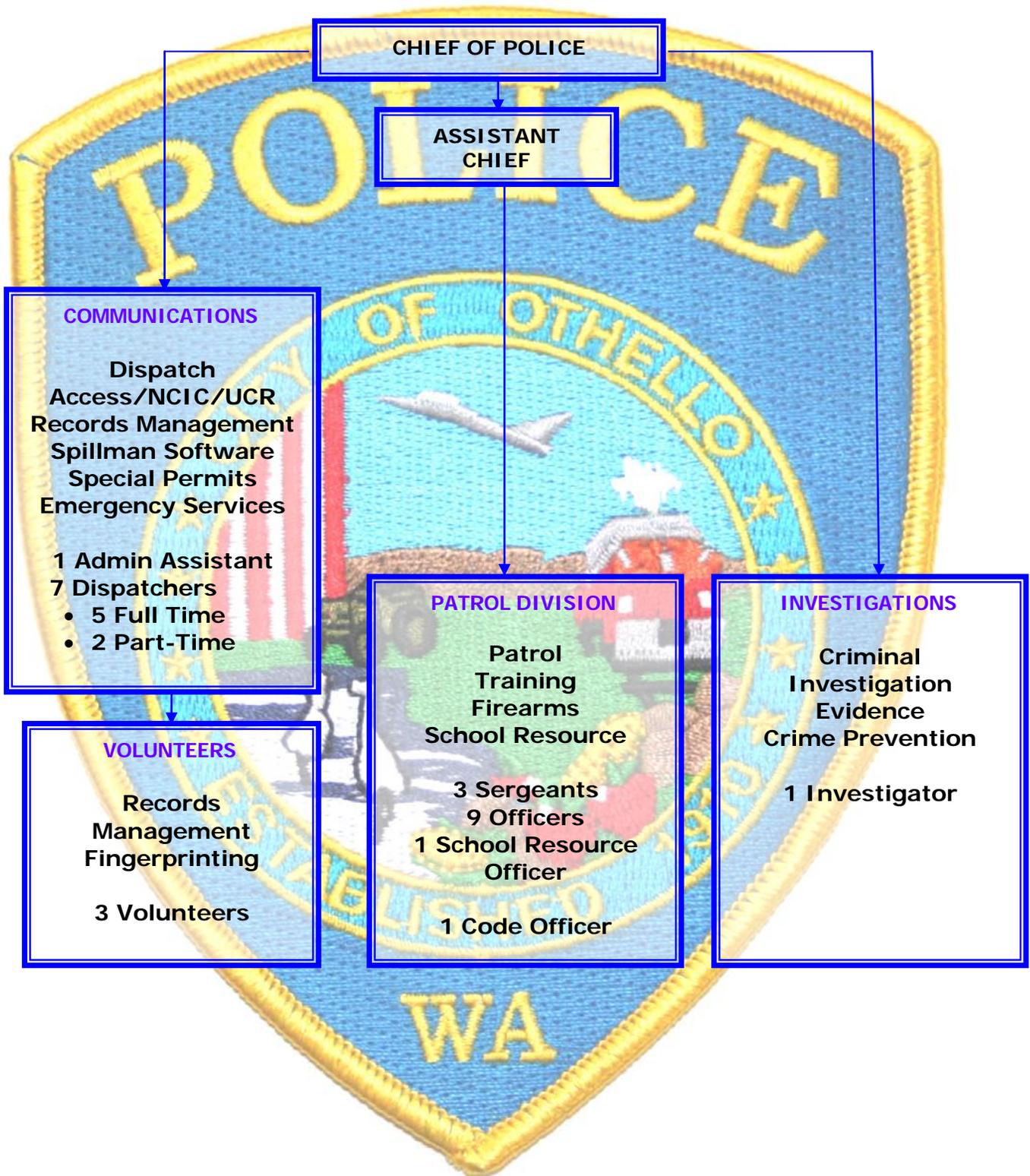
Because the General Fund is largely a service fund, the majority of the expenses in this fund are for payroll and related administrative costs. The implementation of the General Fund Cost Allocation Plan has centralized administrative payroll and operating expenditures, resulting in higher administrative 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	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2014 / 2015 Chg. %
Wages & Benefits	631,326	661,311	663,524	713,901	692,033	724,305	4.66%
Operations	477,296	490,101	549,680	509,896	519,628	555,291	6.86%
Capital Items	21,325	38,749	48,090	30,254	39,864	12,000	-69.90%
Transfers	-	36,000	36,000	36,000	13,440	14,000	4.17%
Total	1,129,947	1,226,162	1,297,294	1,290,051	1,264,965	1,305,596	3.21%



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

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

Police Department Goals for 2015

- | | |
|---|--|
| <ul style="list-style-type: none"> • Fully staffed department by 9-1-15 • Identify & implement by 7-1-15 strategies to reduce/eliminate criminal street gangs • Purchase and equip two police vehicles by 7-1-15 • Train all officers and employees to state standard by 12-31-15 • Update Spillman to the Mobile version with GPS/AVL, driver license scanners, | <ul style="list-style-type: none"> Insight information sharing, and public crime mapping by 6-1-15. • Prepare Department for 2016 Accreditation • Recreate Police Reserve program • Recreate Police Explorer program • Recreate School Resource Officer program |
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2015 Police Department Expenditures

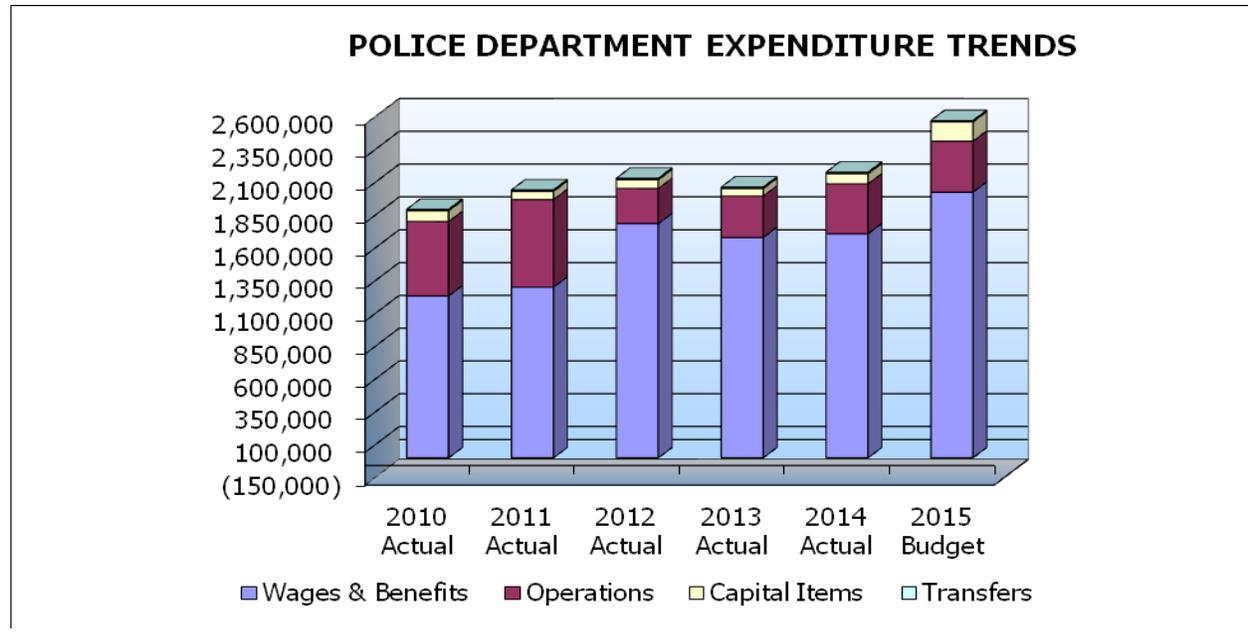
The Police Department is hiring a new part time dispatcher as well as joining with the Othello School District to fund a School Resource Officer. The Department will purchase two new police utility vehicles and upgrade their Spillman software system this year. They will also purchase tactical response team supplies including ballistic vests.

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	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2014 / 2015 Chg. %
Wages & Benefits	1,234,195	1,300,222	1,785,019	1,679,381	1,707,683	2,024,321	18.54%
Operations	567,168	668,007	268,259	315,426	380,868	388,575	2.02%
Capital Items	81,511	62,673	66,527	57,305	77,073	147,000	90.73%
Transfers	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Total	1,892,874	2,040,902	2,129,805	2,062,112	2,175,624	2,569,896	18.12%



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; Wilber Trescot is the Chair along with Larry Hollenbeck and Kirk Little. Fire District #5 staff includes Chief Gary Lebacken, Captain Tom Salsbury and Secretary Erica Hiest, who also serves as District Secretary and volunteer firefighter.

The District covers an area of 215 square miles with a population of approximately 15,190 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 2015 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

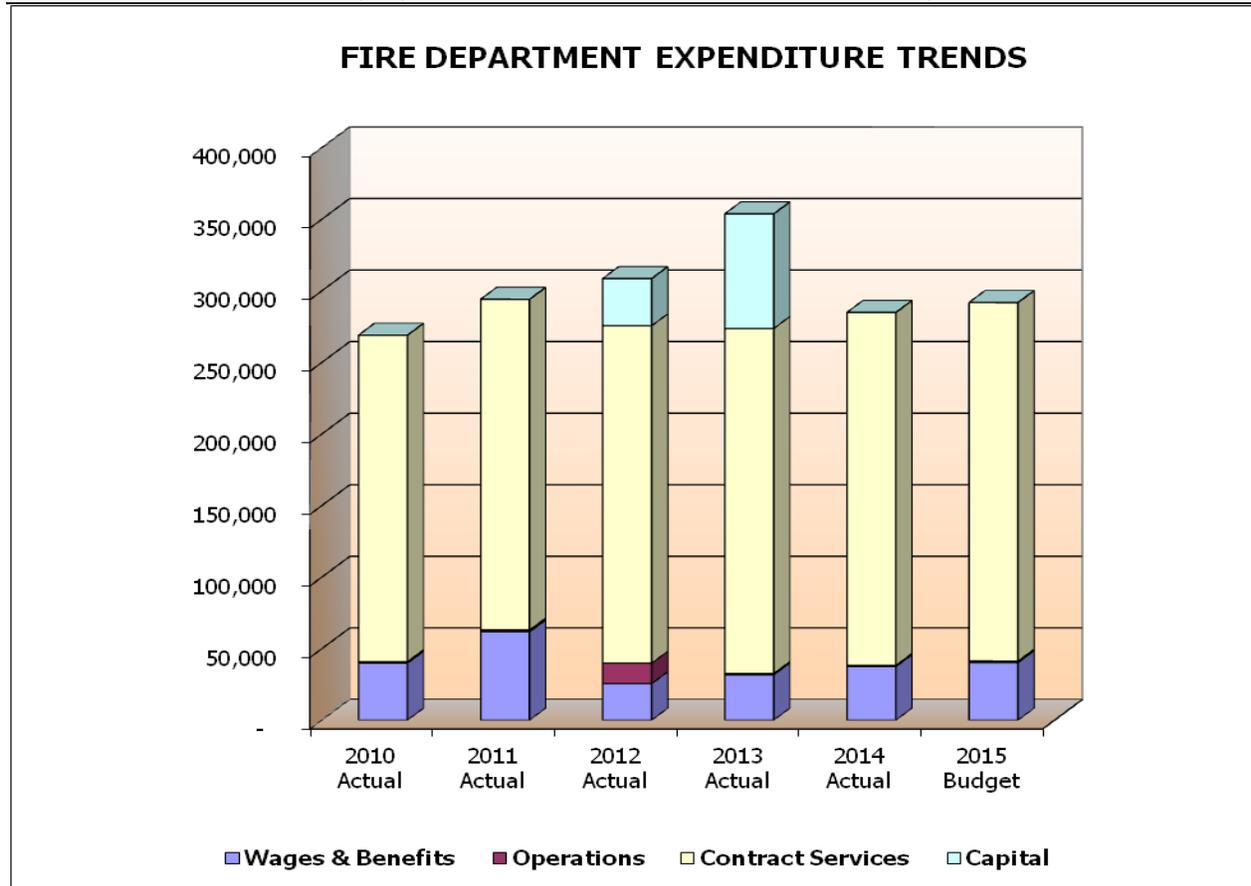
firefighters will be able to attend this annual training.

In 2014 Fire District No. 5 responded to 130 city call outs and completed 228 business inspections.

Fire Department Expenditure History

Fire Department	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2014 / 2015 Chg. %
Wages & Benefits	39,873	61,717	25,555	31,673	37,493	40,200	7.22%
Operations	1,018	1,314	14,271	960	798	1,100	37.84%
Contract Services	227,974	230,937	235,746	241,050	246,514	250,418	1.58%
Capital	-	-	32,890	80,000	-	-	0.00%
Total	268,865	293,968	308,462	353,683	284,805	291,718	2.43%

Contracted services with Adams County Fire District #5 for 2015 will be \$250,418. This amount includes a 1.6% CPI increase of \$3,944. 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.



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.



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.

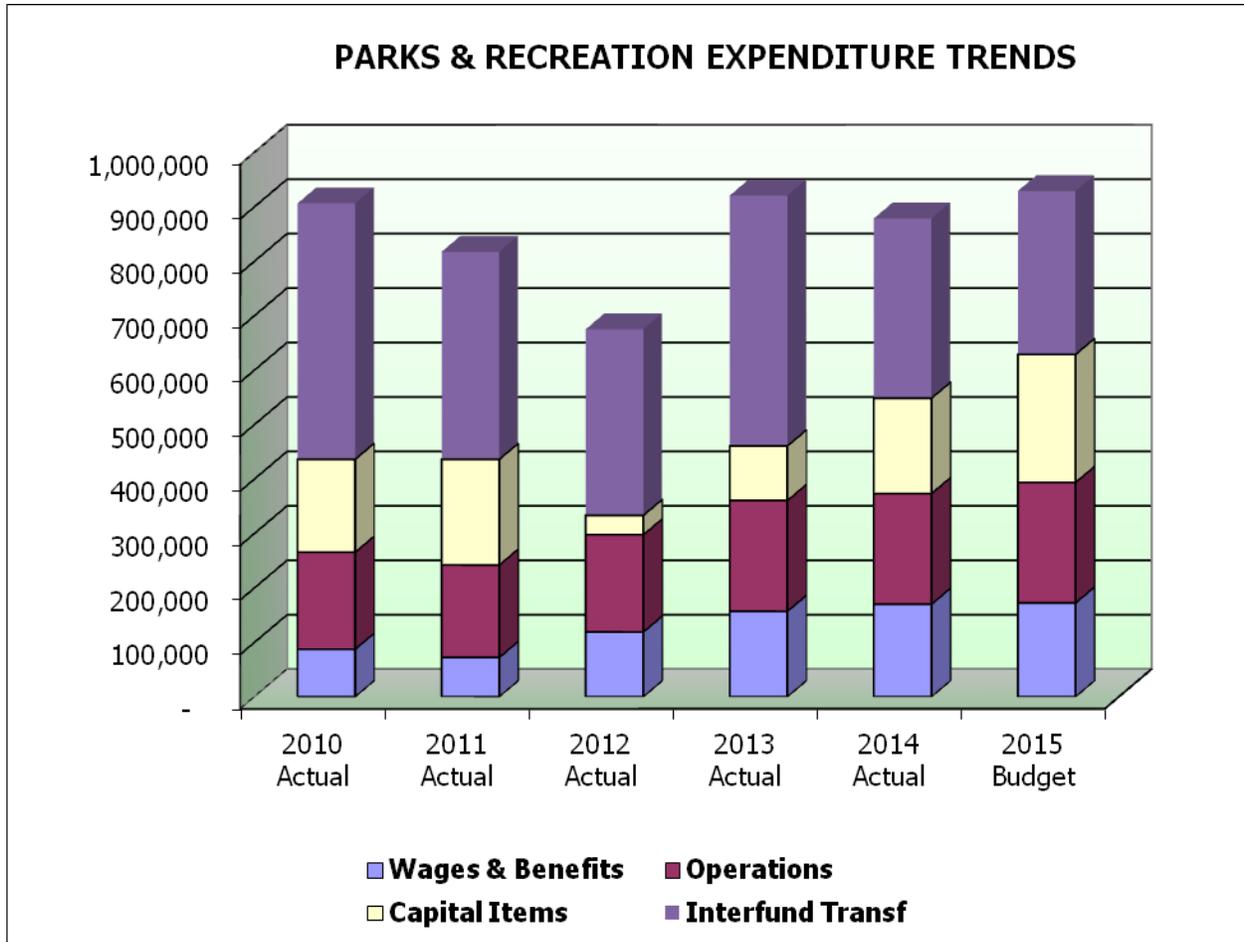
Park capital expenditures completed in 2014 included a new restroom in Kiwanis Park (\$125,000) and a new pool chlorinator (\$4,000). The Council would like to add another restroom in Lions Park this year, if the funds are available. We also started the design work for a new skate park. The skate part will be completed in 2015 (\$200,000).

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

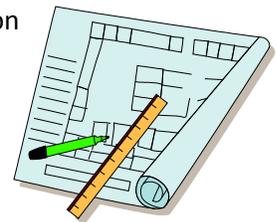
Parks & Recreation Department Expenditure History

Parks & Recreation Department	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2014 / 2015 Chg. %
Wages & Benefits	87,528	72,493	119,192	157,214	170,199	172,597	1.41%
Operations	178,276	169,770	178,704	203,594	203,256	221,400	8.93%
Capital Items	170,593	194,023	35,527	100,037	175,120	235,000	34.19%
Interfund Transf	470,000	381,059	341,604	459,998	330,006	300,000	-9.09%
Total	906,396	817,345	675,027	920,843	878,581	928,997	5.74%



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 one permanent part-time staff member, and contract for planning and building inspection services.

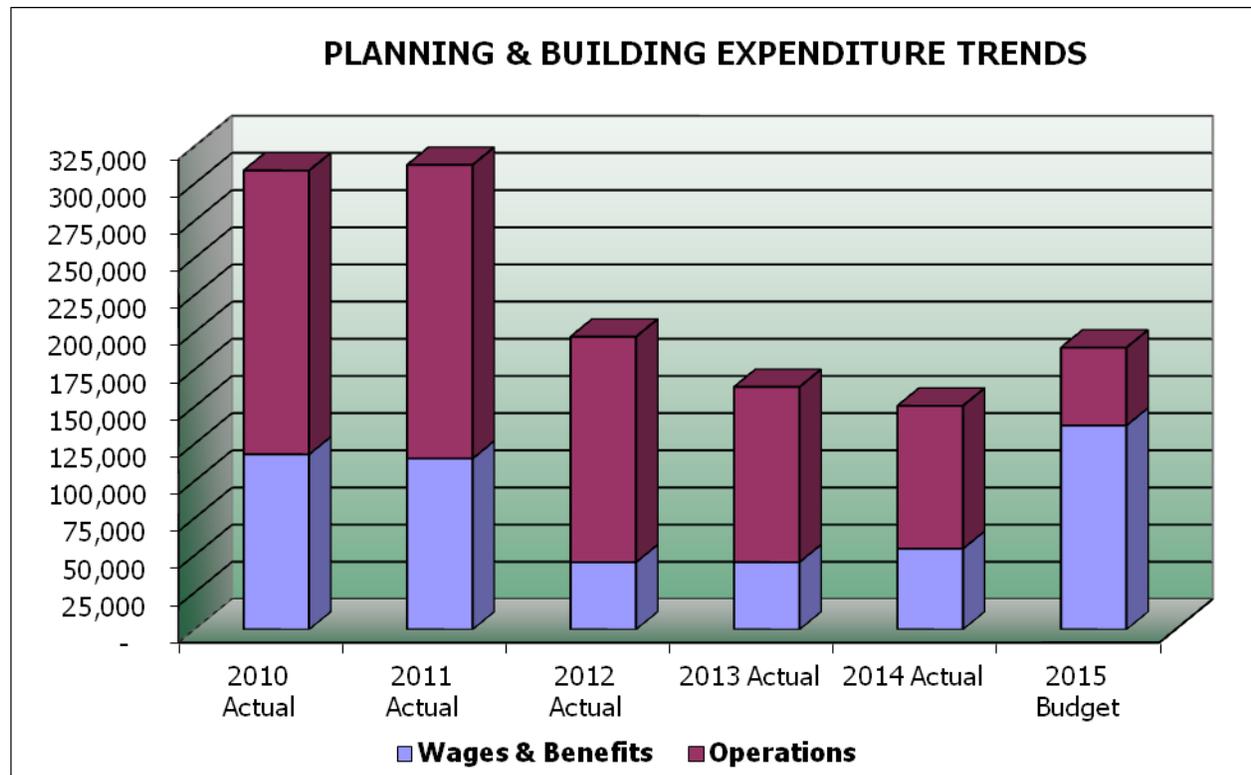
- The Building Official is responsible for the administration and enforcement of building codes, standards regulating construction, occupancy of buildings and structures to assure the health and safety of the public.
- Plan Examination includes evaluating plans and specifications of a project to ensure 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	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2014 / 2015 Chg. %
Wages & Benefits	117,842	114,979	45,293	45,352	54,354	137,239	152.49%
Operations	190,820	197,451	151,600	117,753	96,082	52,300	-45.57%
Total	308,663	312,430	196,893	163,105	150,436	189,539	25.99%



Othello Library

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

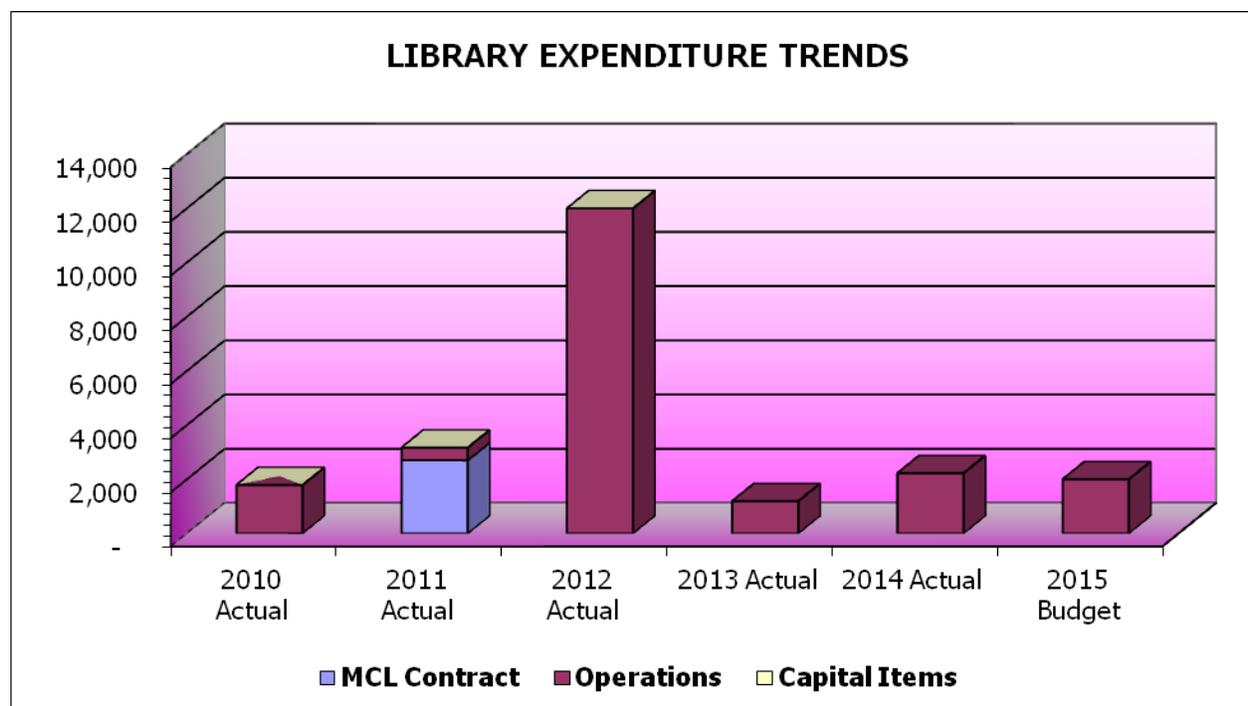


The City's current expenses in relation to the library include building maintenance and any capital improvements to the property.

The District's funding source is its taxing authority. By virtue of the November 2000 election, the City applied for annexation into the District and citizens voted to join the Adams County Rural Library District #1 (ACLD). The City had a contract with Mid Columbia Library District (MCL) for library services whereby we pay MCL and were reimbursed by ACLD #1. In 2010 the City stepped out of the agreement, allowing MCL and ACLD#1 to negotiate a new contract.

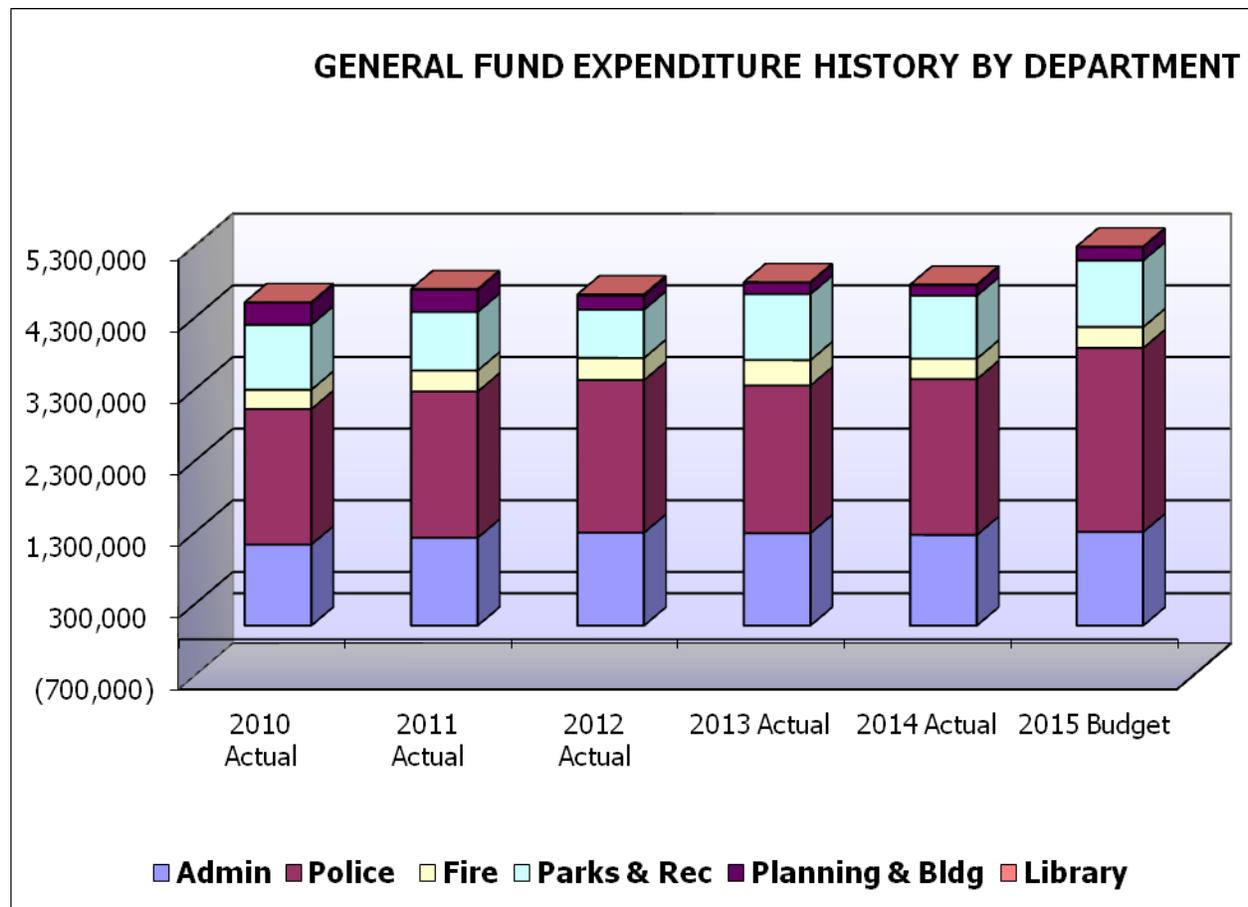
Library Expenditure History

Library	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2014 / 2015 Chg. %
MCL Contract	-	2,700	-	-	-	-	0.00%
Operations	1,787	470	11,996	1,194	2,227	2,000	-10.19%
Capital Items	-	-	-	-	-	-	0.00%
Total Library	1,787	3,170	11,996	1,194	2,227	2,000	-10.19%



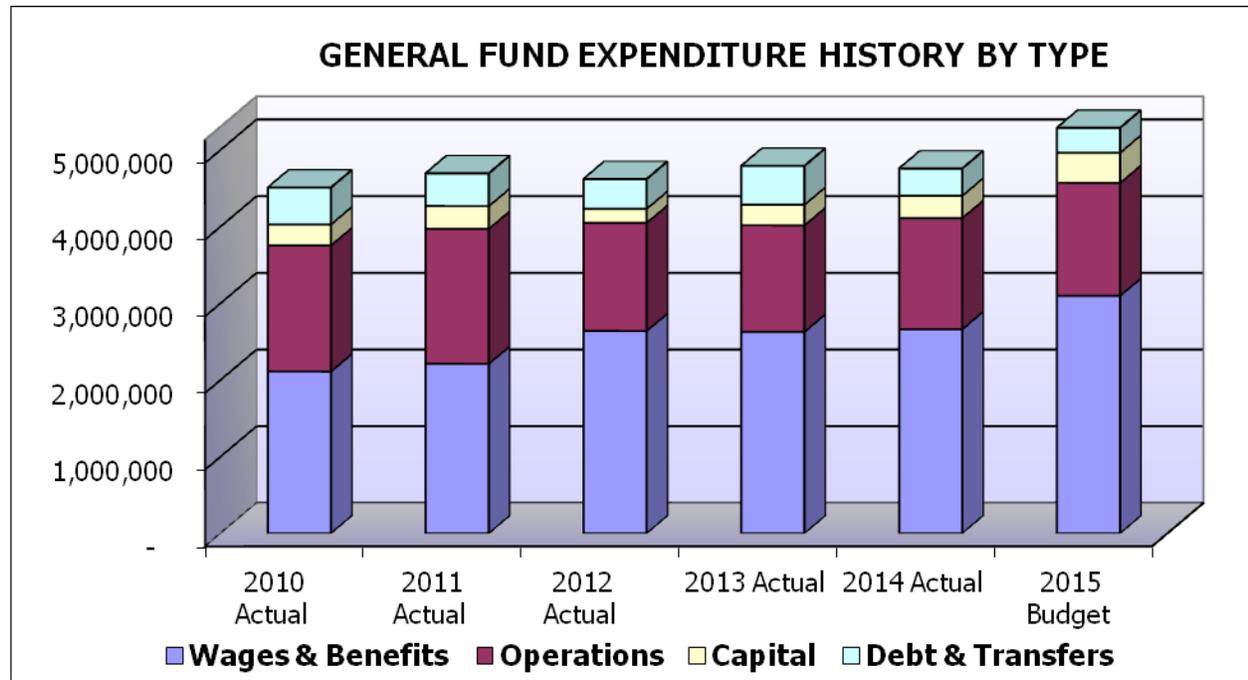
General Fund Expenditures Summary by Department

General Fund Expenditures	2010 Actual	2011 Actual	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2014 / 2015 Chg. %
Admin	1,129,947	1,226,162	1,297,294	1,290,051	1,264,965	1,305,596	3.21%
Police	1,892,874	2,040,902	2,129,805	2,062,112	2,175,624	2,569,896	18.12%
Fire	268,865	293,968	308,462	353,683	284,805	291,718	2.43%
Parks & Rec	906,396	817,345	675,027	920,843	878,581	928,997	5.74%
Planning & Bldg	308,663	312,430	196,893	163,105	150,436	189,539	25.99%
Library	1,787	3,170	11,996	1,194	2,227	2,000	-10.19%
Total	4,508,533	4,693,977	4,619,477	4,790,988	4,756,638	5,287,746	11.17%
Ending Bal.	1,097,105	1,364,514	1,102,786	660,989	544,942	544,943	0.00%



General Fund Expenditures Summary by Type

General Fund Expenditures	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2014 / 2015 Chg. %
Wages & Benefits	2,110,764	2,210,722	2,638,583	2,627,521	2,661,762	3,098,662	16.41%
Operations	1,644,339	1,760,750	1,410,257	1,389,873	1,449,373	1,471,084	1.50%
Capital	273,429	295,446	183,034	267,596	292,057	394,000	34.91%
Debt & Transfers	480,000	427,059	387,604	505,998	353,446	324,000	-8.33%
Total	4,508,533	4,693,977	4,619,477	4,790,988	4,756,638	5,287,746	11.17%



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 2015.

Organization	2015 Allocation
1946 Caboose Project	\$ 1,525
Adams County Fair	\$ 4,987
American Fiesta Amistad	\$ 3,000
Coulee Corridor Project	\$ 985
Greater Othello Chamber	\$ 10,886
Othello All City Classic Cars	\$ 2,258
Othello Community Museum	\$ 620
Othello Rodeo Association	\$ 7,500
Othello Sandhill Crane Festival	\$ 8,076
The Old Hotel	\$ 2,250
2015 Total	\$ 42,087

Tourism Fund 2015 Revenue and Expenditures

Tourism Fund 114	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	'14 vs '15 Inc./Dec.
Beginning Bal.	52,427	46,867	45,541	43,364	45,051	42,888	-4.80%
Revenue	44,234	46,054	38,122	41,299	40,879	39,199	-4.11%
Expenditures	49,794	47,380	40,299	39,611	40,362	42,087	4.27%
Ending Balance	46,867	45,541	43,364	45,051	45,568	40,000	-12.22%

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 2015 Revenue and Expenditures

Real Estate Excise Tax Fund 135	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	'14 vs '15 Inc./Dec.
Beginning Bal.	380,591	442,286	396,648	436,006	48,625	8,788	-81.93%
Revenue	61,695	41,337	39,459	50,619	38,770	37,163	-4.14%
Expenditures	0	86,975	0	438,000	73,000	0	-100.00%
Ending Balance	442,286	396,648	436,107	48,625	14,395	45,951	219.22%

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.

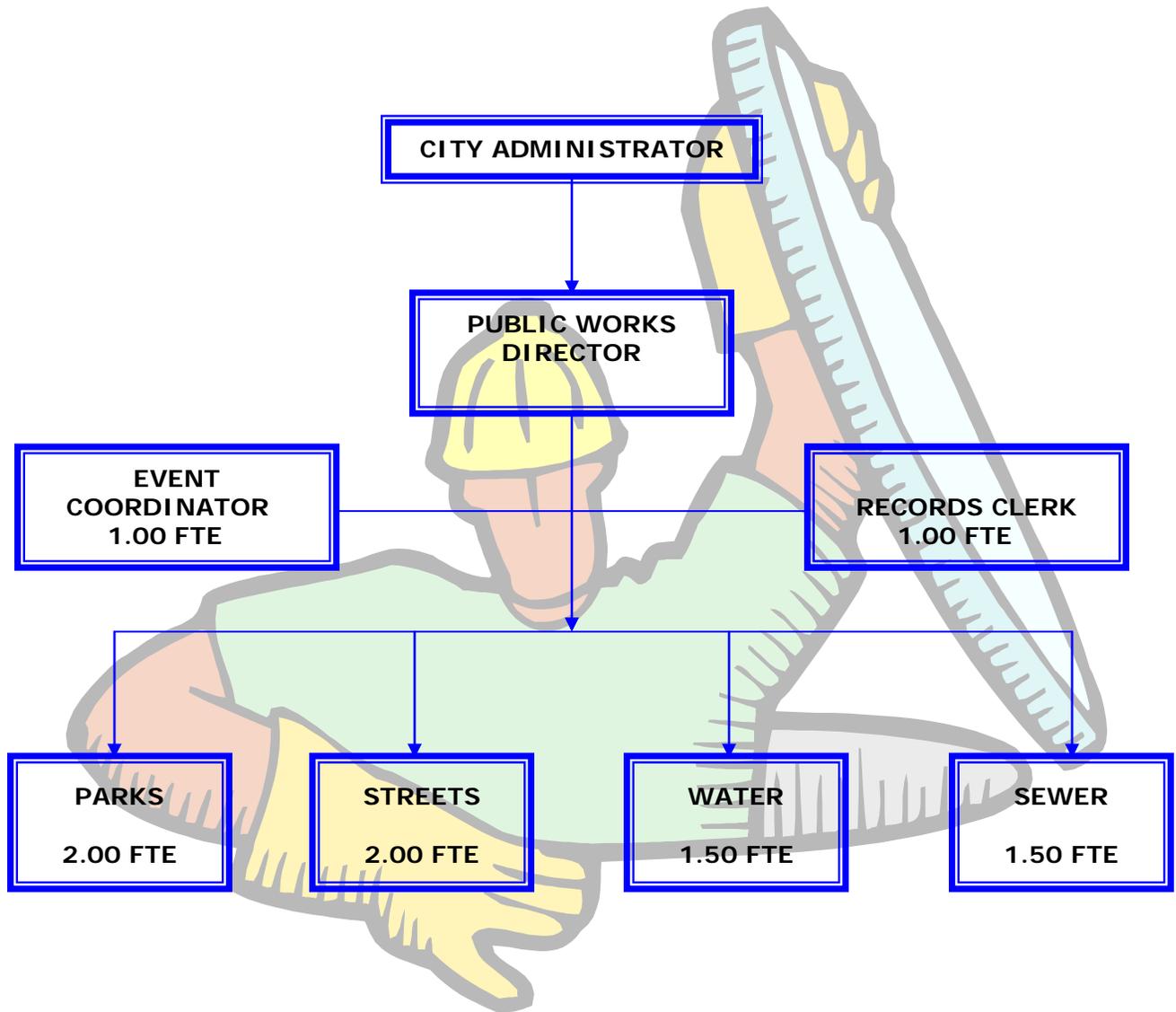
In 2004 the General Fund portion of the Utility Tax was decreased to 50% with the remaining 50% available for capital expenditures greater than \$25,000. In 2014 and 2015 the General Fund portion was adjusted to meet the current need of the city with 56.5% used in 2015.

In 2015 capital expenditures include \$90,000 for two new police utility vehicles, \$57,000 for new servers and \$405,000 for street projects. We also pay the \$184,527 City Hall debt from this fund

Utility Tax Fund 2015 Revenue and Expenditures

UTILITY TAX FUND 140	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	'14 vs '15 Inc./Dec.
Beginning Bal.	605,701	125,238	297,315	103,189	269,510	107,373	-60.16%
Revenue	1,326,952	2,211,537	1,215,605	1,079,923	1,340,315	1,479,645	10.40%
Expenditures	1,807,415	2,039,460	1,409,730	913,603	1,517,972	1,572,385	3.58%
Ending Fund Balance	125,238	297,315	103,190	269,510	91,853	14,633	-84.07%

PUBLIC WORKS DEPARTMENT



Public Works

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

The Public Works Staff includes a Public Works Director, a Records Clerk and seven 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

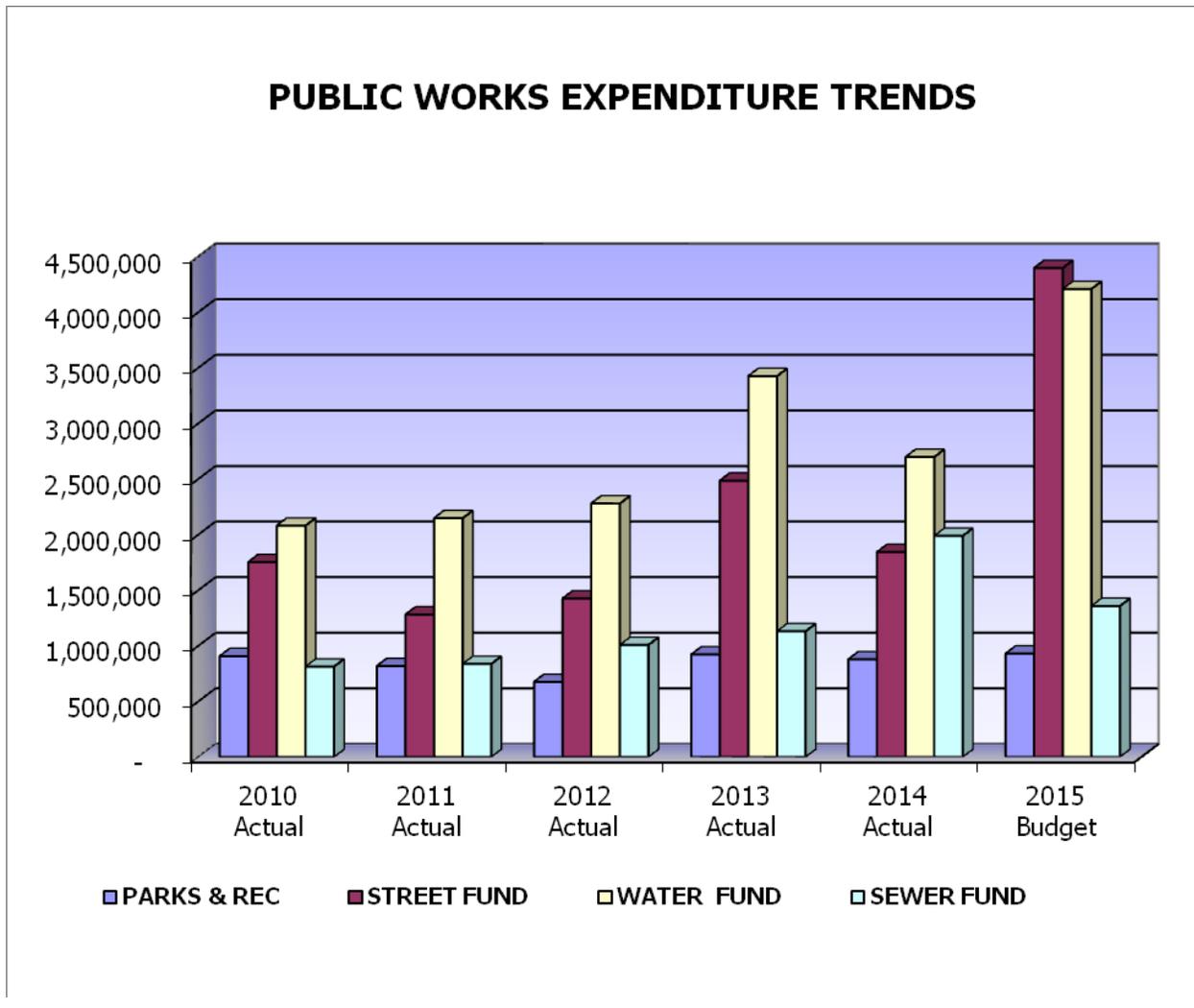


public. This includes ensuring safe and adequate water supplies for the City of Othello, facilitating the collection and treatment of City sewage, systematically maintaining the water and sewer system, and planning for the future needs of water and sewer to a growing community.

Water projects approved for 2015 include installing a transmission line and housing for a new Well #9, continuing a water tower maintenance program (year two of six), and various water line improvement projects. Public Works will also continue updating water meters to the Orion Electronic Read Meter.

2014 Public Works Accomplishments

- Ball field improvements
- Drilling Well #9
- Well #5 & #8 renovation
- Renovations to the City pool
- West Moon St sewer lines
- East Main St overlay with associated Water and Sewer line work
- New restroom at Kiwanis Park
- Started a Water Tower maintenance program (year one of six)



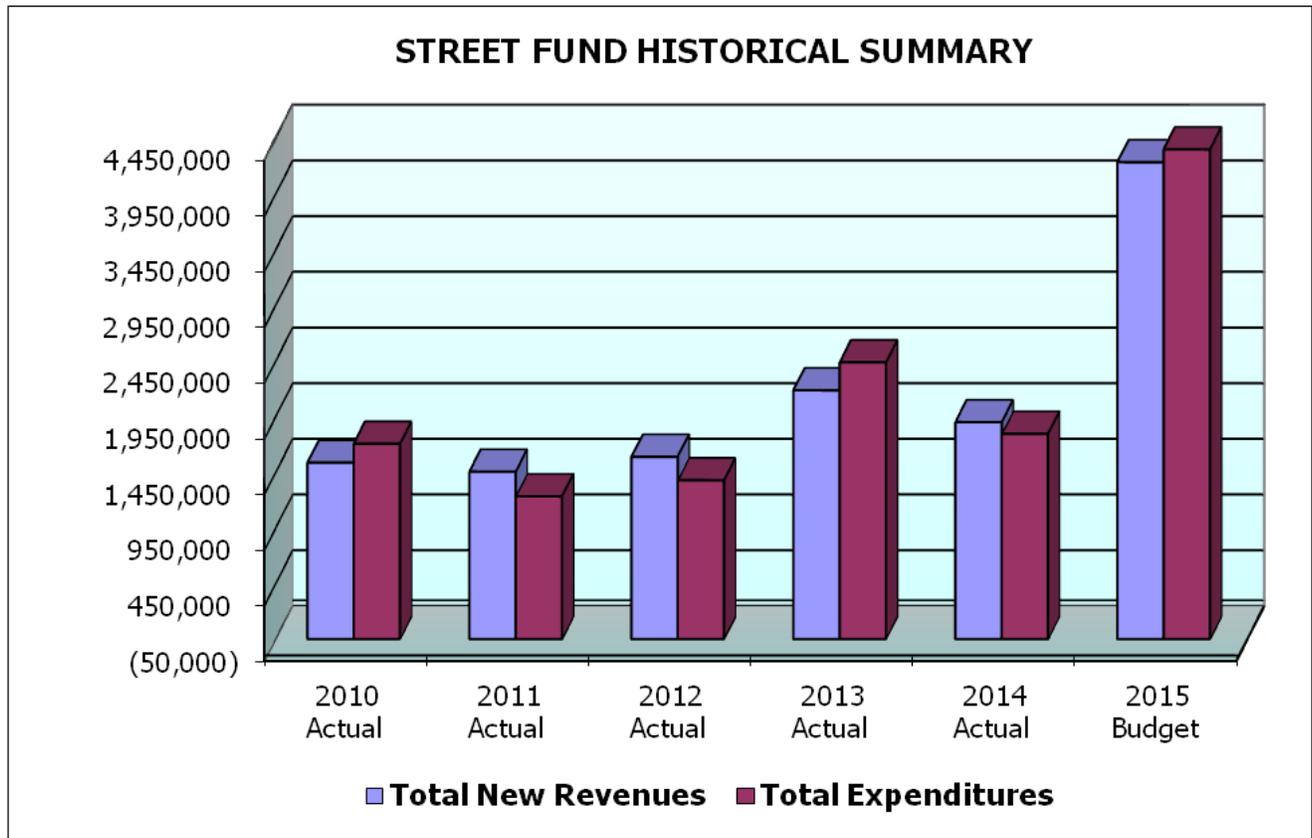
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STREET FUND

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 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

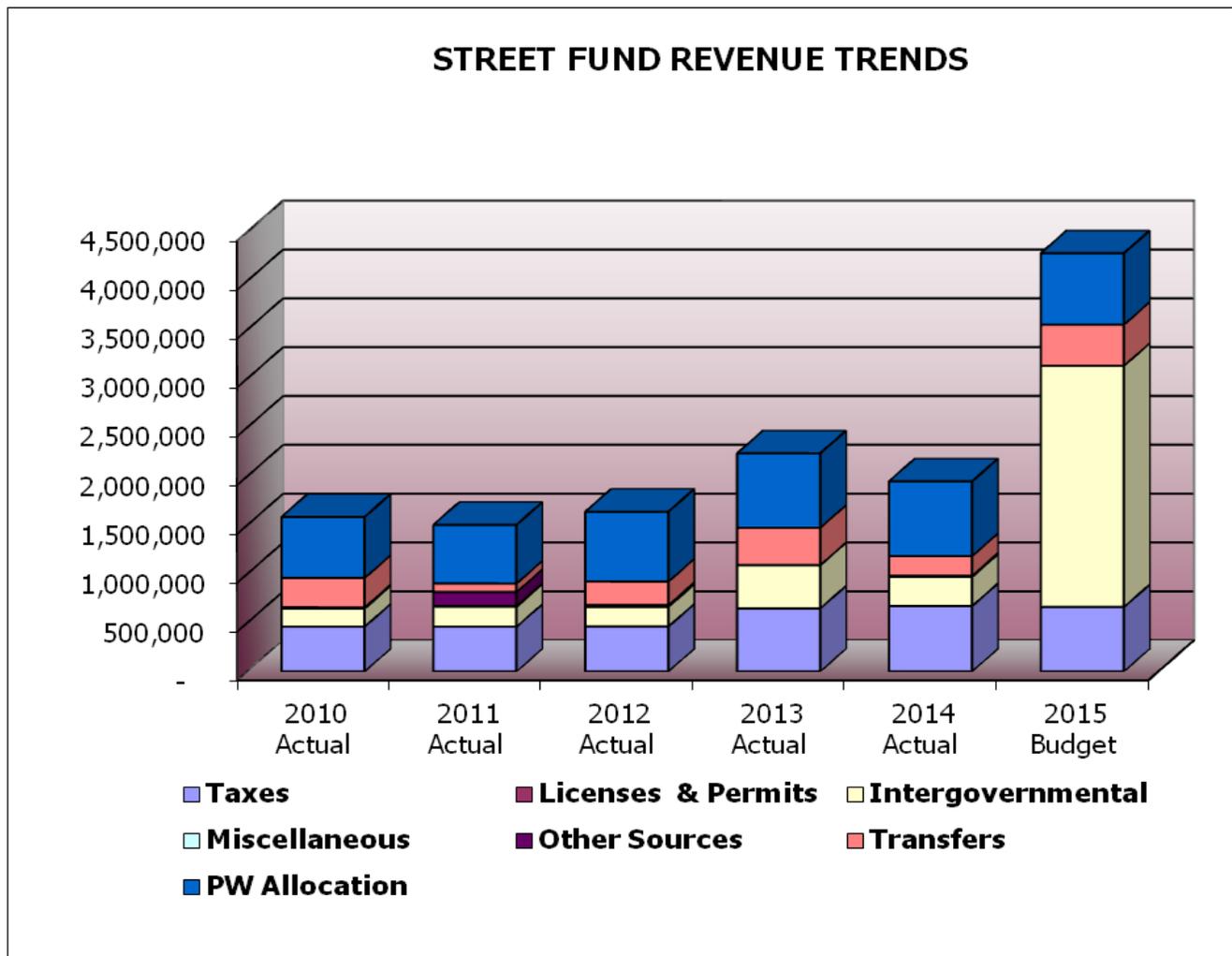
used for the construction and maintenance of streets and roadways within the city.

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 2015 Revenue

REVENUE	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	'14 vs.'15 Inc/Dec %
Beginning Balance	416,307	247,200	470,745	681,690	430,818	269,374	-37.47%
Taxes	460,000	460,000	460,000	645,962	669,988	660,000	-1.49%
Licenses & Permits	1,321	-	2,197	2,030	2,403	2,500	4.04%
Intergovernmental	184,021	203,590	200,094	440,175	297,001	2,467,451	730.79%
Miscellaneous	13,018	8,939	18,845	1,974	13,306	878	-93.40%
Other Sources	-	142,500	-	-	-	-	0.00%
Transfers	300,000	86,975	240,500	382,600	200,000	421,000	110.50%
PW Allocation	625,000	600,000	714,129	760,638	764,030	730,000	-4.45%
Total New Revenues	1,583,360	1,502,004	1,635,765	2,233,378	1,946,728	4,281,829	119.95%
Available Revenue	1,999,667	1,749,204	2,106,510	1,915,068	2,377,546	4,551,203	91.42%



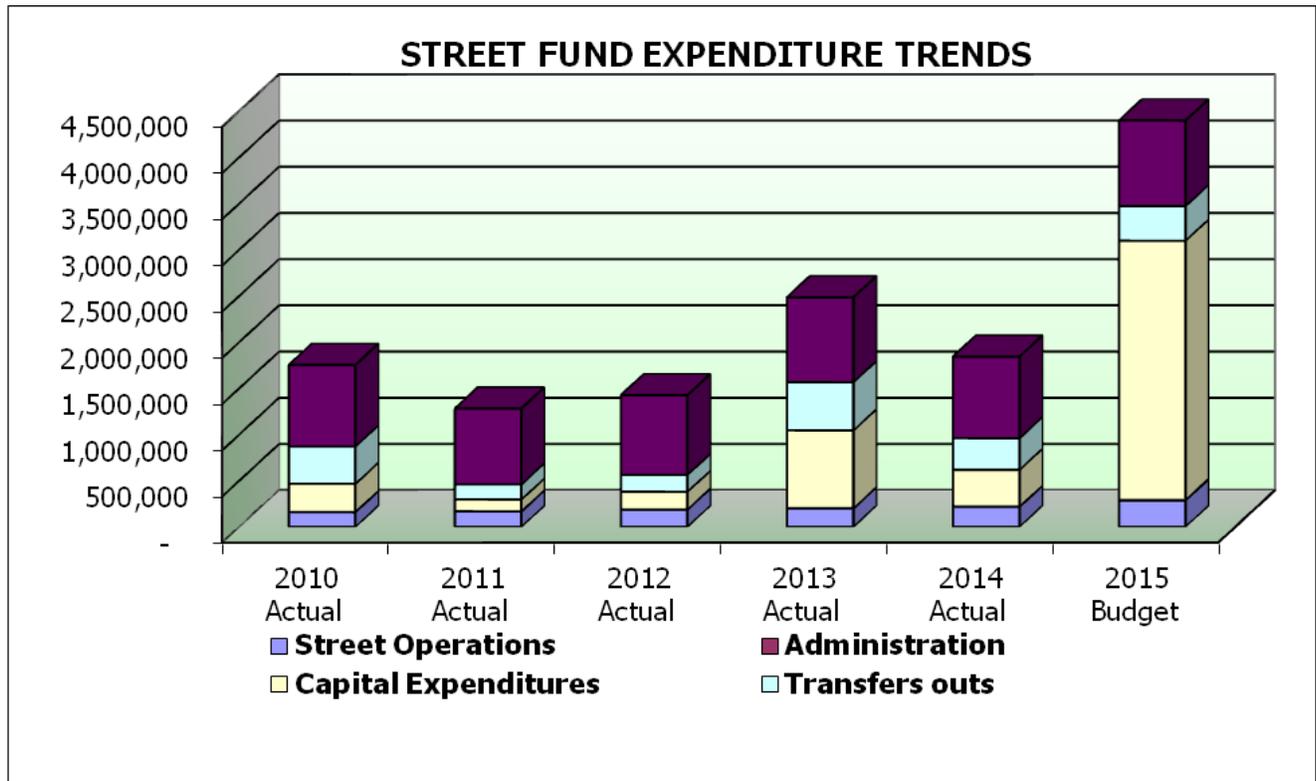
STREET FUND BUDGET CONSIDERATIONS

Capital project budgeted in the Street Fund for 2015 are a \$2,776,300 federally funded reconstruction project of 1st and 14th Avenues. We

budgeted \$25,000 to continue the street lighting beautification project, and \$5,000 to fund a portion of a new Plotter/copy/scanner.

Street Fund 2015 Expenditures

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	'14 vs.'15 Inc/Dec %
Street Operations	159,728	167,112	186,884	199,783	216,656	286,000	32.01%
Administration	1,751	1,643	1,145	1,248	1,995	4,800	140.63%
Capital Expenditures	305,247	128,353	192,601	843,872	399,035	2,806,300	603.27%
Transfers outs	403,273	163,157	182,961	521,196	342,595	374,679	9.37%
PW Operations	882,469	820,670	861,228	918,151	881,780	925,265	4.93%
Total Expenditures	1,752,468	1,280,935	1,424,818	2,484,250	1,842,060	4,397,044	138.70%
Ending Balance	247,199	468,269	681,692	430,818	535,487	154,159	-71.21%



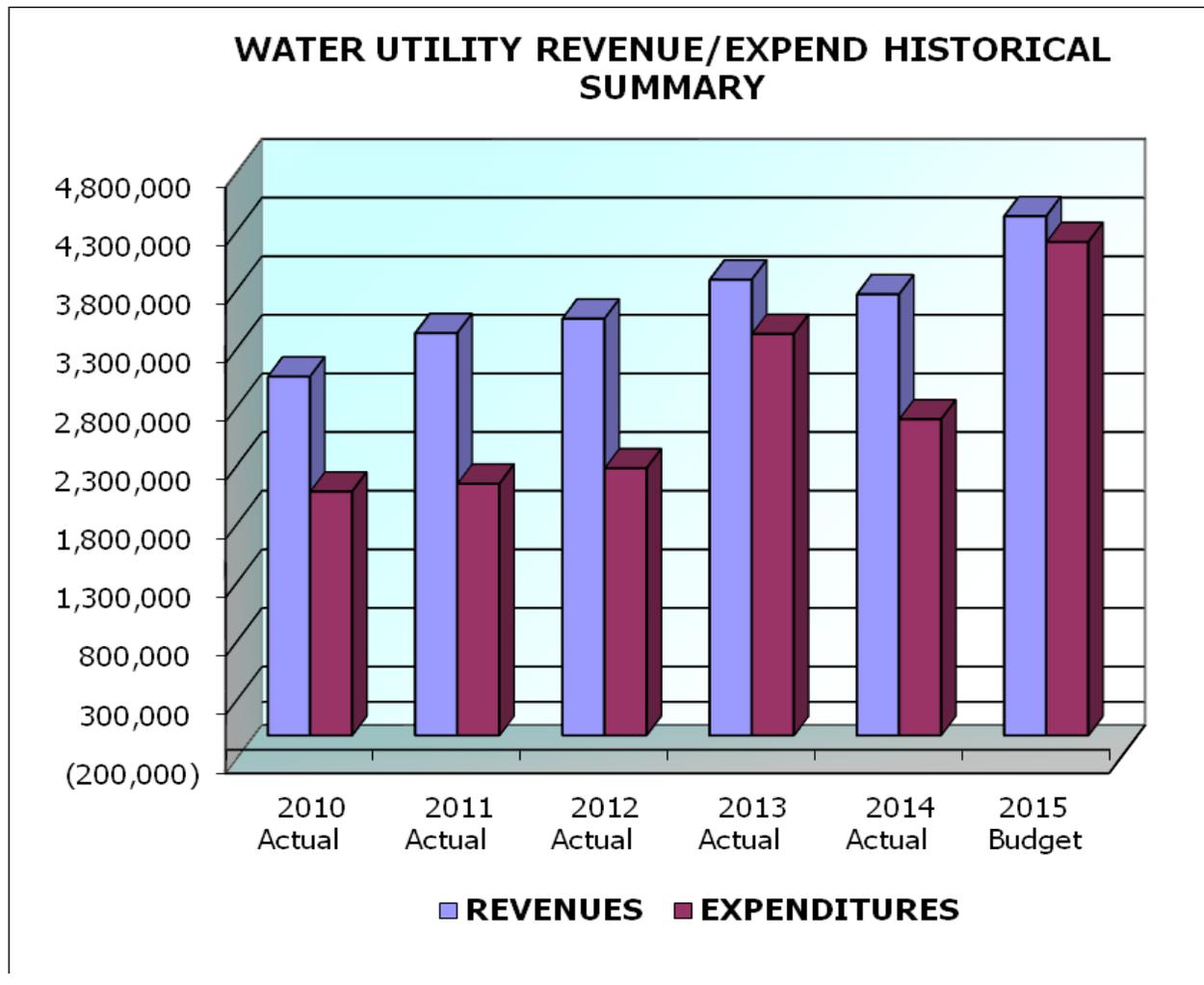
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WATER FUND

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. The newest well, #8, was in full production in 2005. In 2014 the City started drilling for Well #9. We will complete the well housing and transmission line in 2015.



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 beginning in 2014. The increase was needed to complete the required water improvements as stated in the Capital Facility Plan. That plan includes drilling two new Wells 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

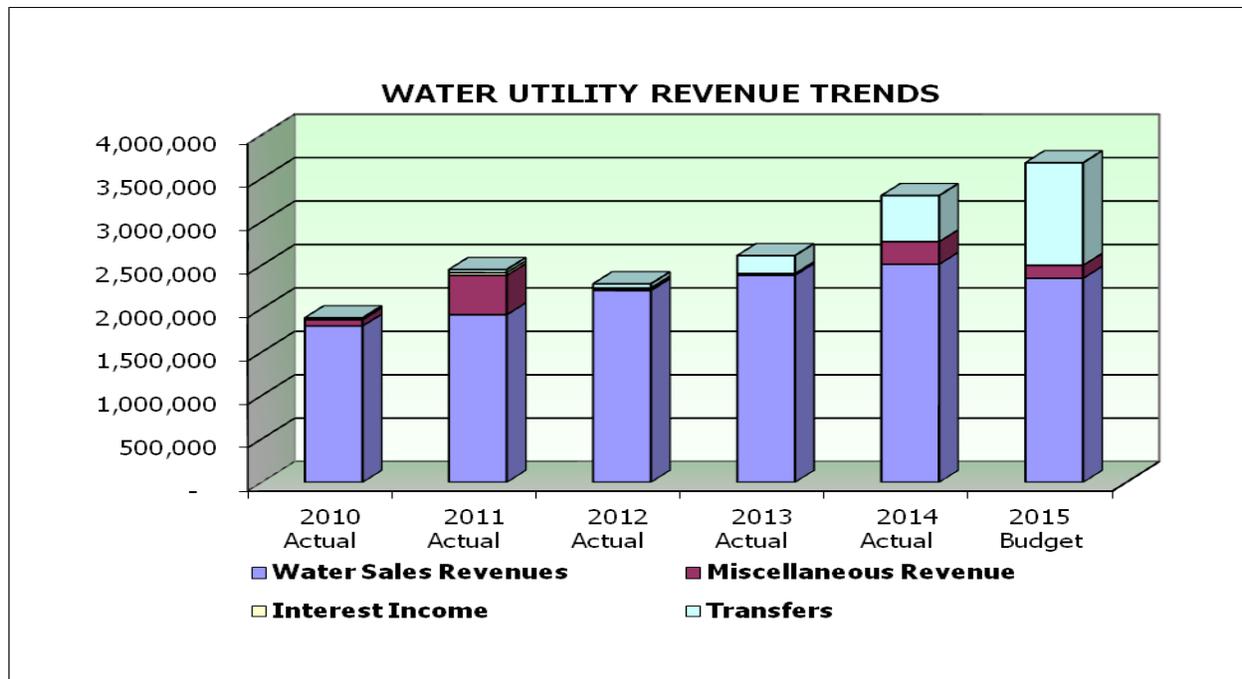
is transferred into Water Reserves for future water expansion.

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 2015 Revenue**

REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	14 vs. '15 Inc/Dec %
Beginning Balance	1,167,499	981,292	1,269,798	1,276,291	461,909	748,929	62.14%
Water Sales Revenues	1,799,789	1,929,589	2,207,620	2,383,659	2,510,785	2,350,000	-6.40%
Miscellaneous Revenue	72,483	452,463	18,979	15,079	258,832	148,700	-42.55%
Interest Income	21,294	31,748	11,939	5,471	1,488	1,500	0.79%
Transfers	-	36,000	46,500	206,000	529,440	1,179,000	122.69%
New Revenue	1,893,566	2,449,800	2,285,038	2,610,209	3,300,545	3,679,200	11.47%
Total Available	3,061,065	3,431,092	3,554,836	3,886,500	3,762,454	4,428,129	17.69%



Water Fund Budget Considerations

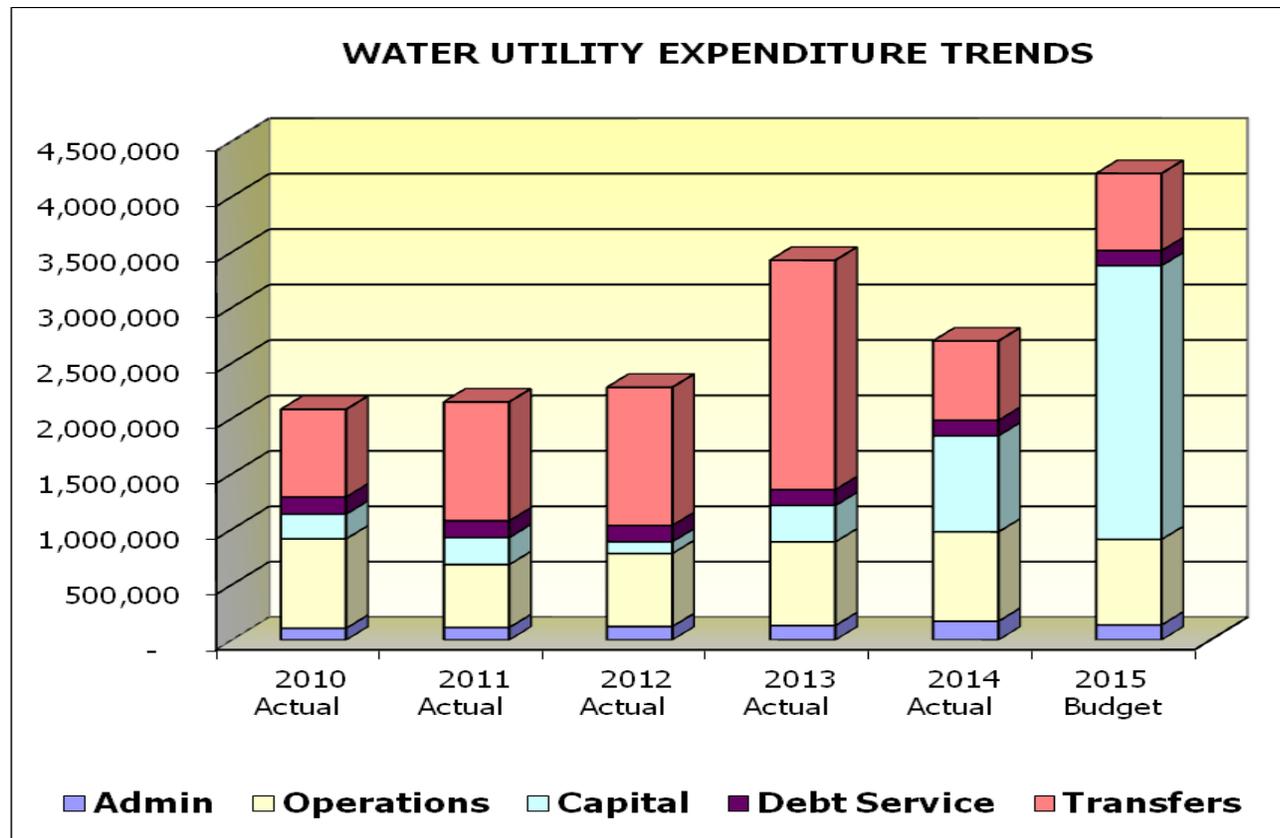
The City has set up maintenance schedules for water wells. The schedule includes regular inspection for preventative maintenance.

Major capital projects budgeted for 2015 include \$1,900,000 to complete the Well housing and

transmission line, \$265,000 for a water tower maintenance program (year two of six), \$300,000 for waterline improvements, and \$5,000 to fund a portion of a new Plotter/copy/scanner.

Water Fund 2015 Expenditures

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	14 vs. '15 Inc/Dec %
Admin	106,527	112,878	121,663	130,928	169,715	135,987	-19.87%
Operations	806,430	567,844	658,631	754,829	805,498	771,100	-4.27%
Capital	222,904	243,811	106,060	328,067	867,295	2,470,000	184.79%
Debt Service	154,757	150,920	147,083	143,246	139,409	135,572	-2.75%
Transfers	789,155	1,071,215	1,245,108	2,067,521	714,579	694,821	-2.76%
Total Expenditures	2,079,773	2,146,668	2,278,545	3,424,591	2,696,495	4,207,480	56.04%
Ending Balance	981,292	1,284,424	1,276,291	461,909	1,065,959	220,649	-79.30%



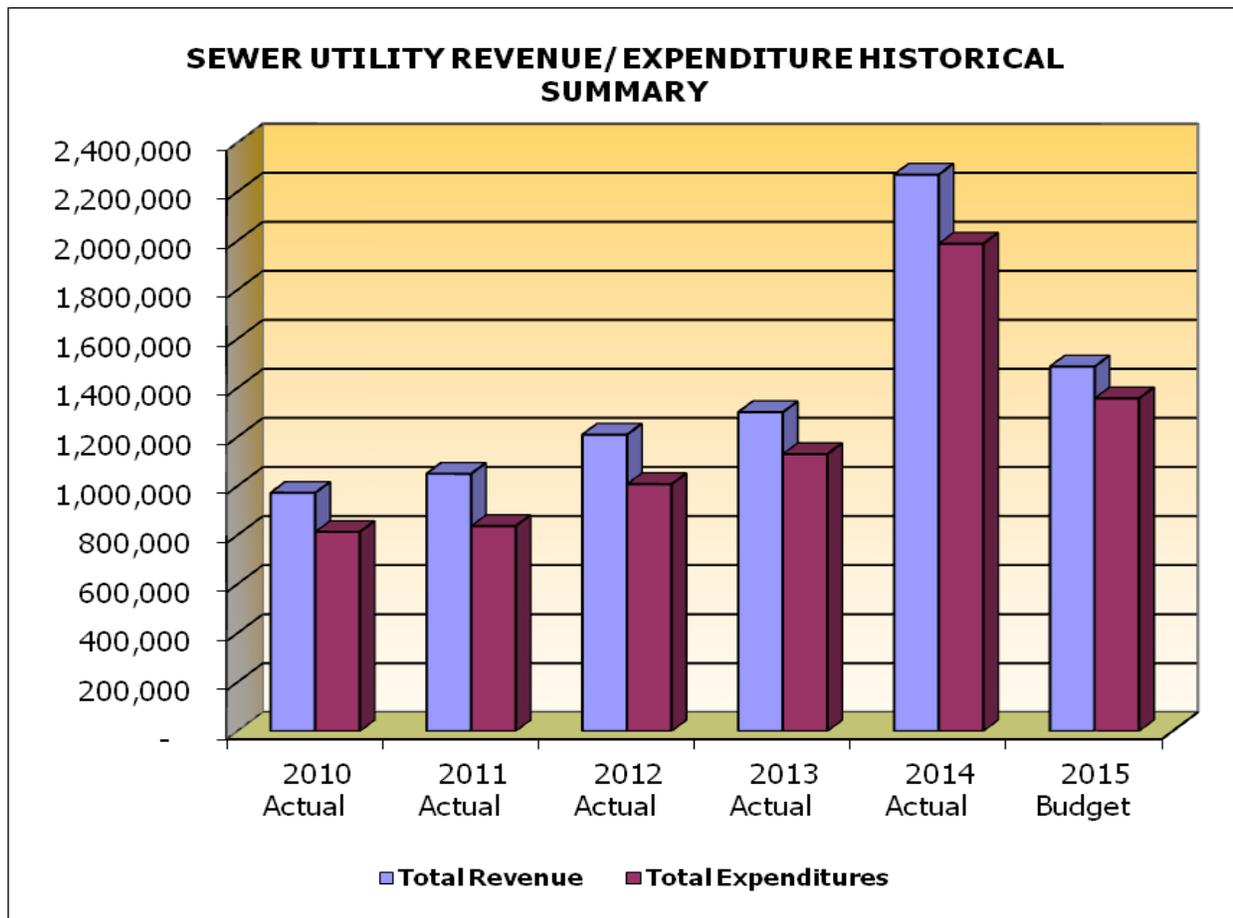
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SEWER FUND

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 1,915 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 2012 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.

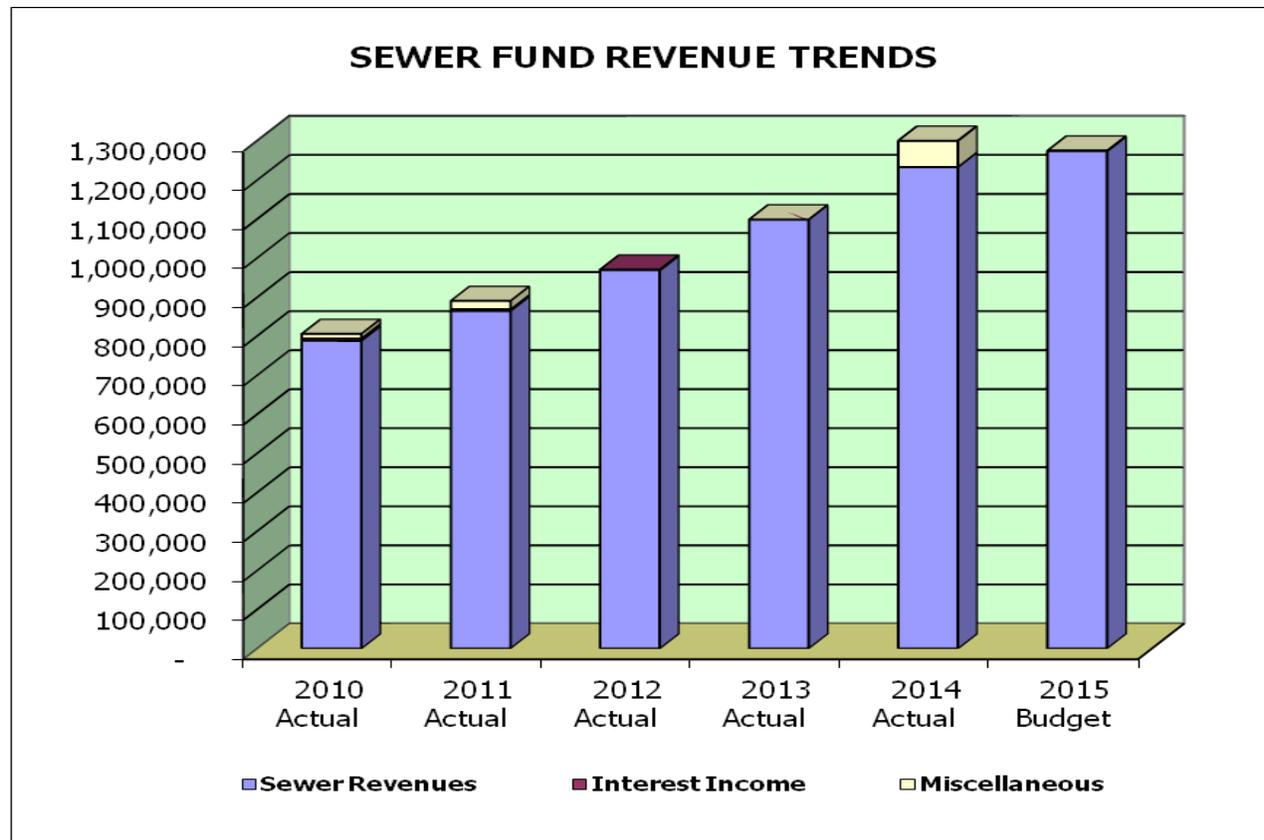
Miscellaneous Revenues: These revenues are typically interest earned on investments.

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 \$955,000, in 2015.

Sewer Fund 2015 Revenue

REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	'14 vs. '15 Inc/Dec %
Beginning Balance	166,481	159,637	228,525	202,062	170,574.00	211,394	23.93%
Sewer Revenues	787,981	864,063	968,609	1,098,429	1,232,746	1,273,500	3.31%
Interest Income	6,156	4,985	1,650	145	516	450	-12.76%
Miscellaneous	11,506	21,134	-	-	865,842	1,200	-99.86%
Transfers	-	-	10,500	-	-	-	0.00%
Total Revenue	805,643	890,182	980,759	1,098,574	2,099,104	1,275,150	-39.25%
Available Revenue	972,124	1,049,819	1,209,284	1,300,636	2,269,678	1,486,544	-34.50%

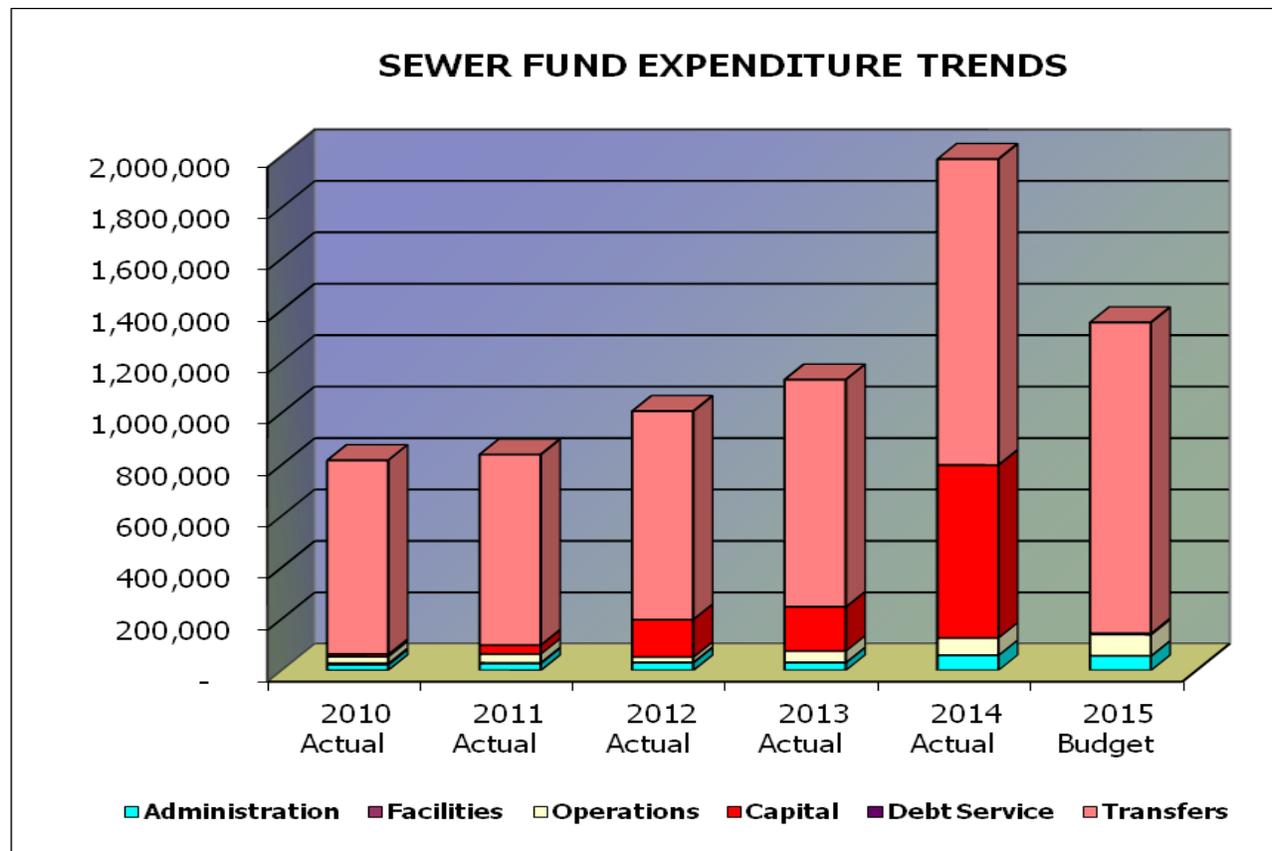


SEWER FUND BUDGET CONSIDERATIONS

In 2015 we budgeted \$5,000 to fund a portion of a new Plotter/copy/scanner. At the end of the year, excess revenues are transferred into the Sewer Reserve fund, to help pay for a new sewer treatment plant in our future. Estimates have put the cost of this project at about \$25,000,000.

Sewer Fund 2015 Expenditures

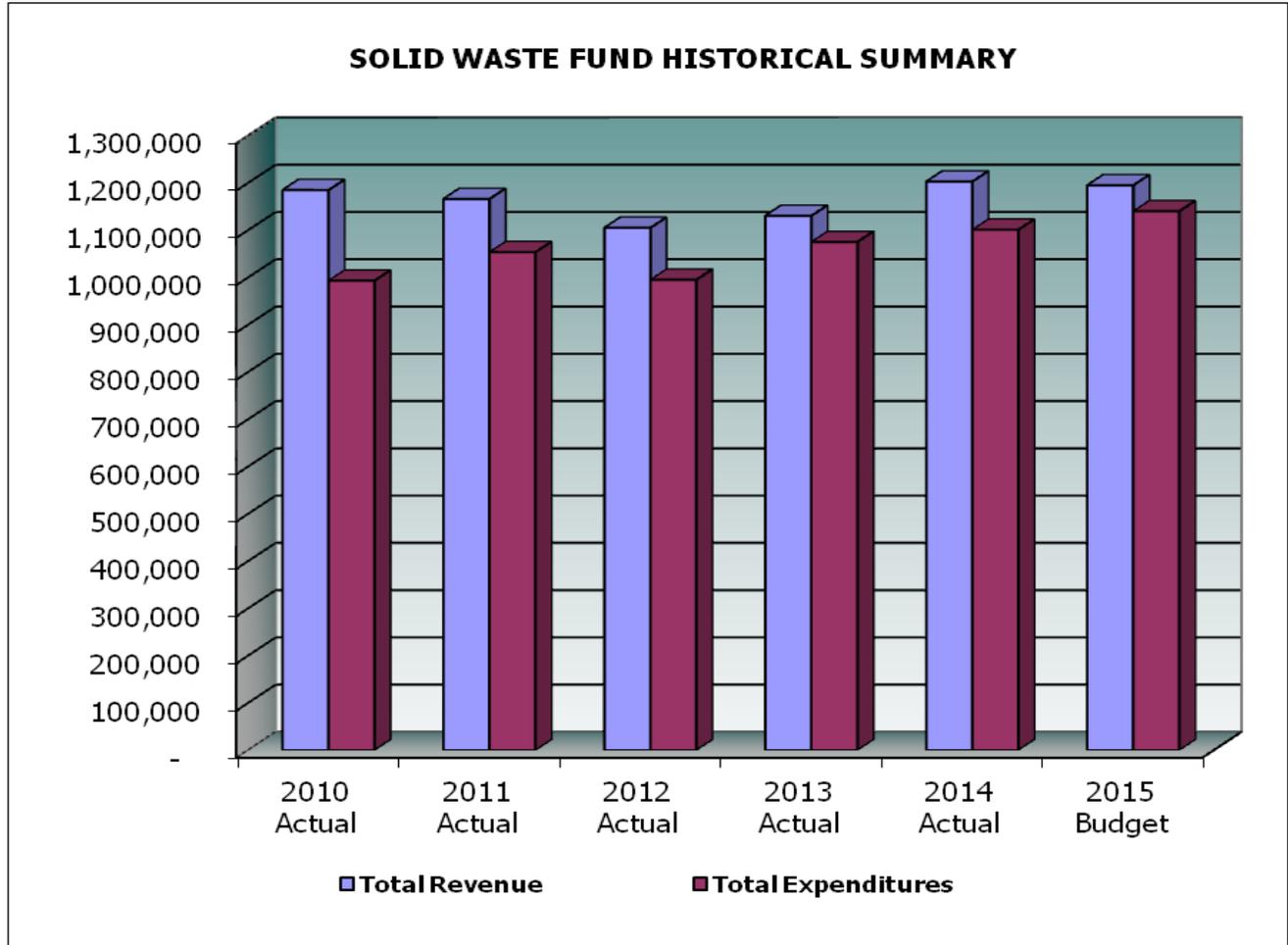
EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	'14 vs. '15 Inc/Dec %
Administration	22,117	26,271	29,722	30,445	58,921	56,245	-4.54%
Facilities	1,049	470	55	126	159	5,000	3044.65%
Operations	26,009	34,599	20,590	44,074	66,651	82,600	23.93%
Capital	9,829	34,496	145,974	172,210	672,670	5,000	-99.26%
Debt Service	-	-	-	-	-	-	0.00%
Transfers	753,484	740,727	810,881	883,207	1,189,492	1,208,359	1.59%
Total Expenditures	812,487	836,563	1,007,223	1,130,062	1,987,892	1,357,204	-31.73%
Ending Balance	159,637	213,256	202,061	170,574	281,786	129,340	-54.10%
Total	972,124	1,049,819	1,209,284	1,300,636	2,269,678	1,486,544	-34.50%



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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 1,915 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.

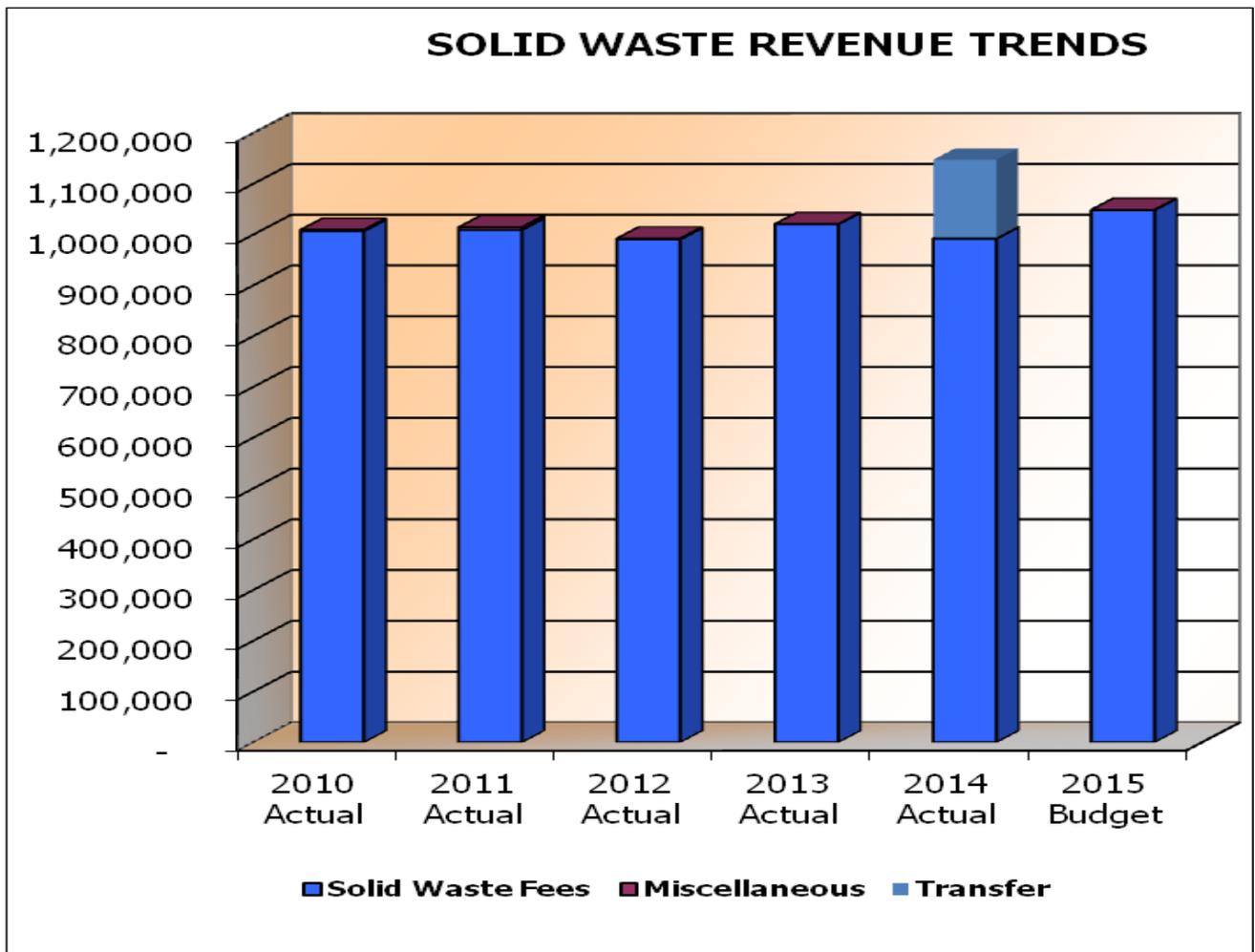
In 2004, it was determined that the Solid Waste Fund could no longer support rate increases from CDSI and Adams County for Landfill fees. Total costs were examined and the first rate increase in 10 years was adopted in September 2004. The increase was a three-year 6% per year rate increase approved and 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 2015 Revenue

REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	'14 vs. '15 Inc/Dec %
Beginning Balance	175,480	151,574	112,829	109,779	55,396	146,451	164.37%
Solid Waste Fees	1,006,482	1,009,249	990,359	1,020,355	991,951	1,048,107	5.66%
Miscellaneous	2,651	5,117	1,676	186	262	350	33.48%
Transfer					155,000		-100.00%
Total Revenue	1,009,133	1,014,366	992,035	1,020,541	1,147,213	1,048,457	-8.61%
AVAILABLE REVENUE	1,184,613	1,165,940	1,104,864	1,130,319	1,202,609	1,194,908	-0.64%



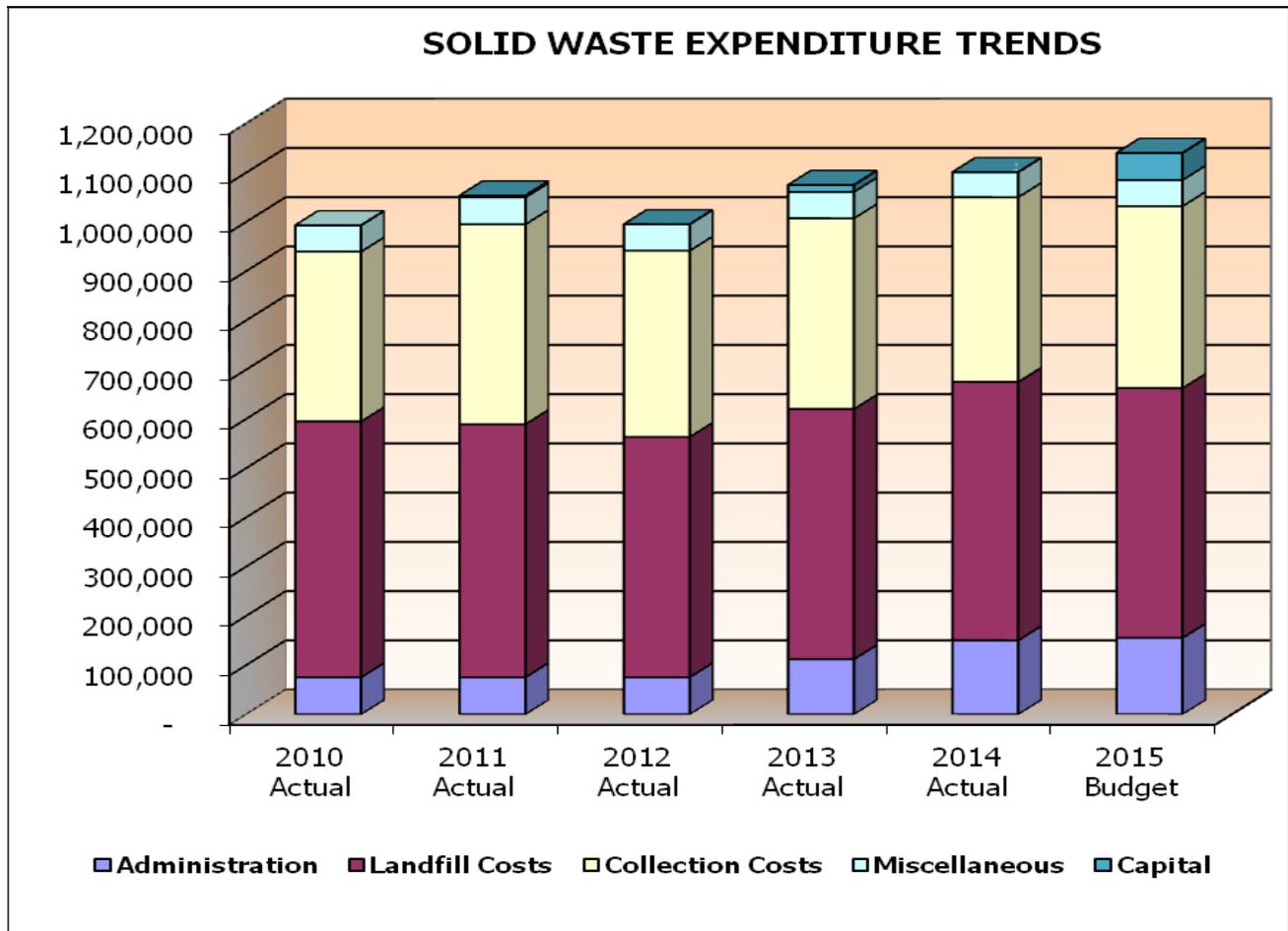
SOLID WASTE FUND BUDGET CONSIDERATIONS

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

In 2014 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 2015 Expenditures

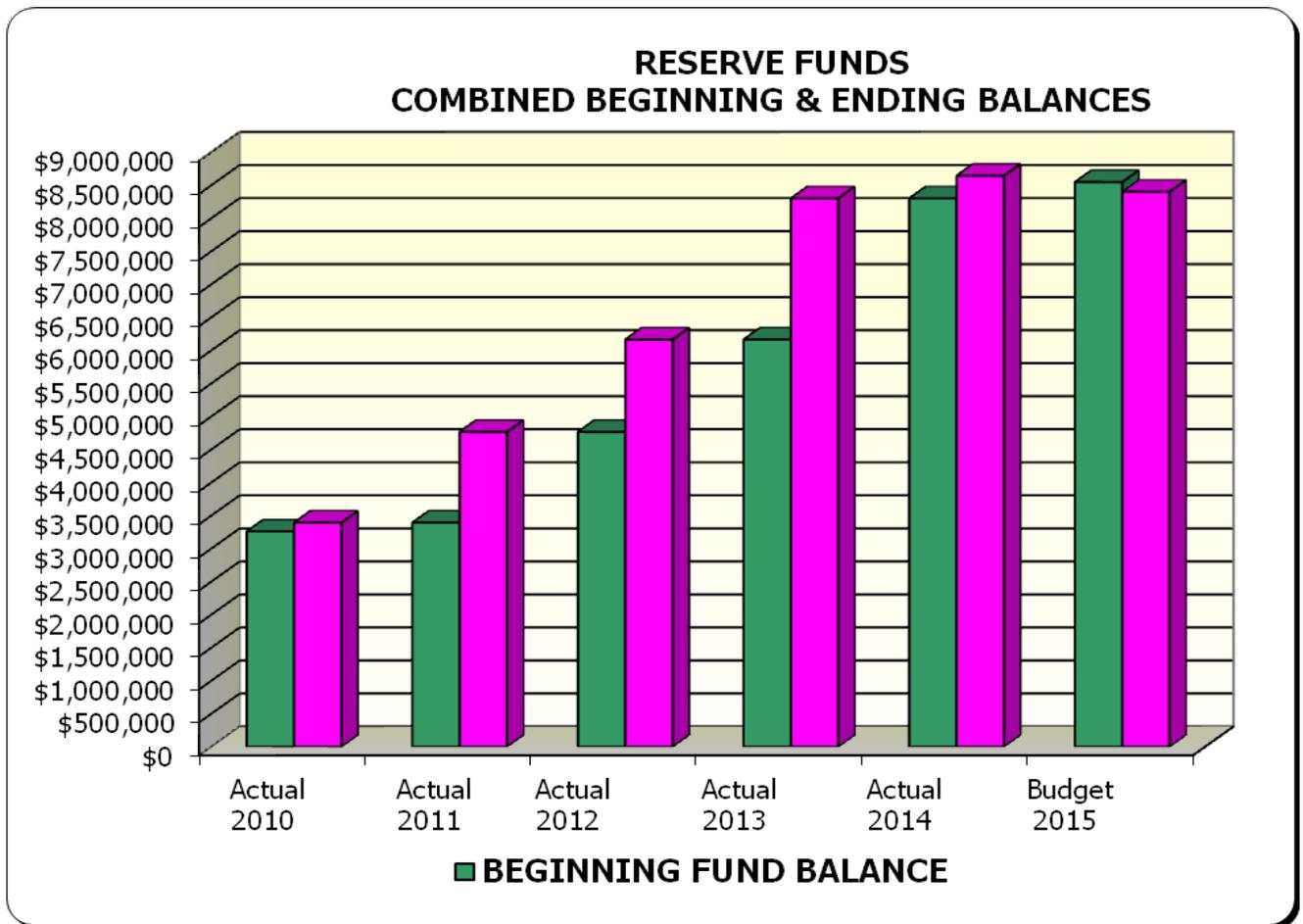
EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	'14 vs. '15 Inc/Dec %
Administration	75,523	75,385	75,499	112,151	150,362	155,330	3.30%
Landfill Costs	519,359	513,901	487,957	508,074	524,697	507,105	-3.35%
Collection Costs	344,751	405,964	378,151	387,223	375,152	369,595	-1.48%
Miscellaneous	53,405	54,504	53,479	53,522	50,589	53,000	4.76%
Capital		3,614	-	13,953	-	55,000	0.00%
Total Expenditures	993,039	1,053,368	995,085	1,074,924	1,100,800	1,140,030	3.56%
ENDING FUND BAL.	191,574	112,572	109,779	55,396	101,810	54,878	-46.10%



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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

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

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

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

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

Cumulative Reserves–Water

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 2015 we will finish a new Well that we started in 2014. Council has set a minimum balance of \$200,000 (RES. 2001-33).

Cumulative Reserves-Sewer

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 \$25,000,000. Council has set a minimum balance of \$200,000 (RES. 2001-33).

Cumulative Reserves - Solid Waste

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

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

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.

2015 RESERVE FUNDS

Fund Description	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Budget 2015
Park & Rec Rsvs (103)							
Beg Fund Balance			200,079	400,616	501,387	552,038	352,363
Revenues		200,000	200,537	100,771	50,651	339	335
Expenditures		0	0	0	0	200,000	0
Ending Fund Bal	0	200,000	400,616	501,387	552,038	352,377	352,698
Real Property (104)							
Beg Fund Balance	265,083	298,302	306,524	318,651	325,211	381,476	390,226
Revenues	28,219	8,222	15,877	6,560	56,265	10,114	8,850
Expenditures	0	0	3,750	0	0	0	0
Ending Fund Bal	293,302	306,524	318,651	325,211	381,476	391,590	399,076
LEOFF I (105)							
Beg Fund Balance	40,552	51,353	62,497	74,192	84,723	94,763	105,193
Revenues	10,801	11,144	11,694	10,532	10,040	10,355	10,435
Expenditures	0	0	0	0	0		
Ending Fund Bal	51,353	62,497	74,191	84,724	94,763	105,118	115,628
Fire (106)							
Beg Fund Balance	20,060	40,113	60,650	81,609	69,927	169,965	190,202
Revenues	20,053	20,537	20,959	20,319	100,038	20,197	250
Expenditures	0	0	0	32,000	0	0	0
Ending Fund Bal	40,113	60,650	81,609	69,928	169,965	190,162	190,452
Water (107)							
Beg Fund Balance	826,056	841,642	281,495	808,325	1,426,851	2,758,386	2,257,386
Revenues	15,586	298,988	526,829	618,527	1,331,534	13,235	15,000
Expenditures	0	859,135	0	0	0	516,000	1,165,000
Ending Fund Bal	841,642	281,495	808,324	1,426,852	2,758,386	2,255,621	1,107,386

Sewer (108)							
Beg Fund Balance	949,331	1,443,561	2,012,110	2,600,142	3,250,201	3,962,340	5,040,545
Revenues	494,230	568,550	588,032	650,059	712,140	1,020,171	979,000
Expenditures	0	0	0	0	0	0	0
Ending Fund Bal	1,443,561	2,012,111	2,600,142	3,250,201	3,962,340	4,982,511	6,019,545

Solid Waste (109)							
Beg Fund Balance	193,572	198,956	155,820	162,323	164,179	164,121	9,577
Revenues	5,385	6,191	6,503	1,855	(58)	349	30
Expenditures	0	49,328	0	0	0	0	0
Ending Fund Bal	198,957	155,819	162,323	164,178	164,121	164,470	9,607

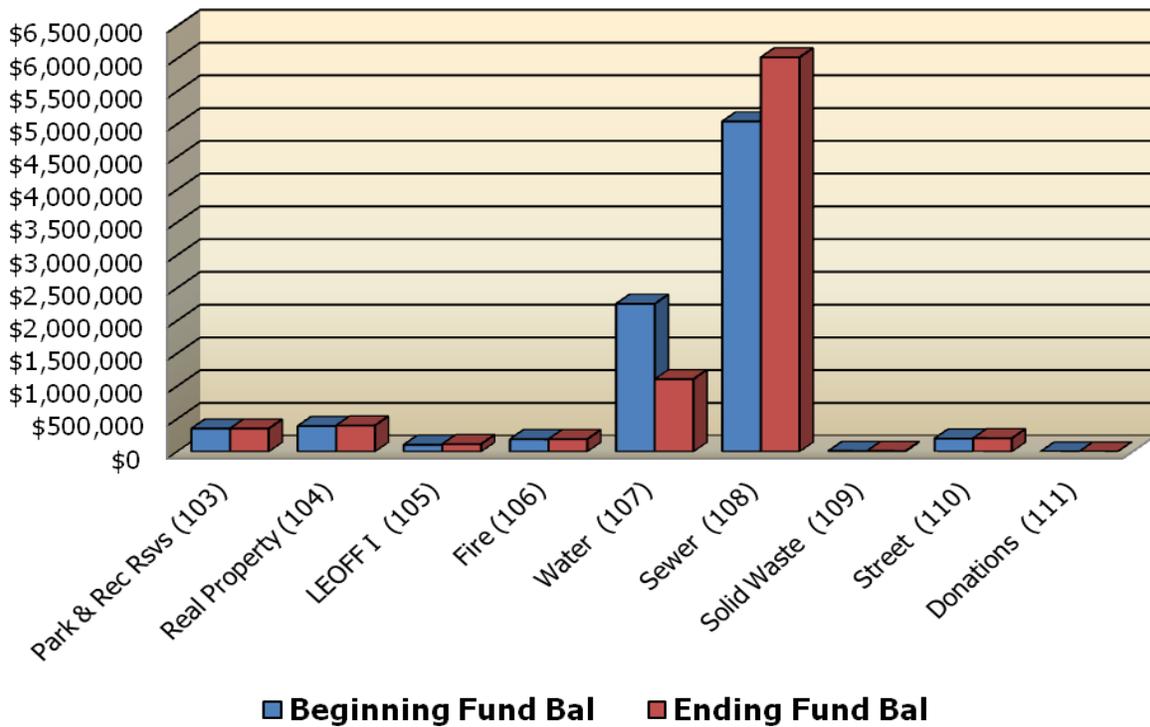
Street (110)							
Beg Fund Balance	315,060	382,261	310,555	317,732	339,974	216,011	200,000
Revenues	67,201	28,294	7,177	22,242	20,637	20,636	20,750
Expenditures	0	100,000	0	0	144,600	36,647	16,000
Ending Fund Bal	382,261	310,555	317,732	339,974	216,011	200,000	204,750

Donations (111)							
Beg Fund Balance	2,082	2,687	2,323	2,486	1,744	1,694	944
Revenues	600	836	1,633	628	1,150	1,750	1,100
Expenditures	0	1,200	1,470	1,369	1,200	2,007	1,000
Ending Fund Bal	2,682	2,323	2,486	1,745	1,694	1,437	1,044

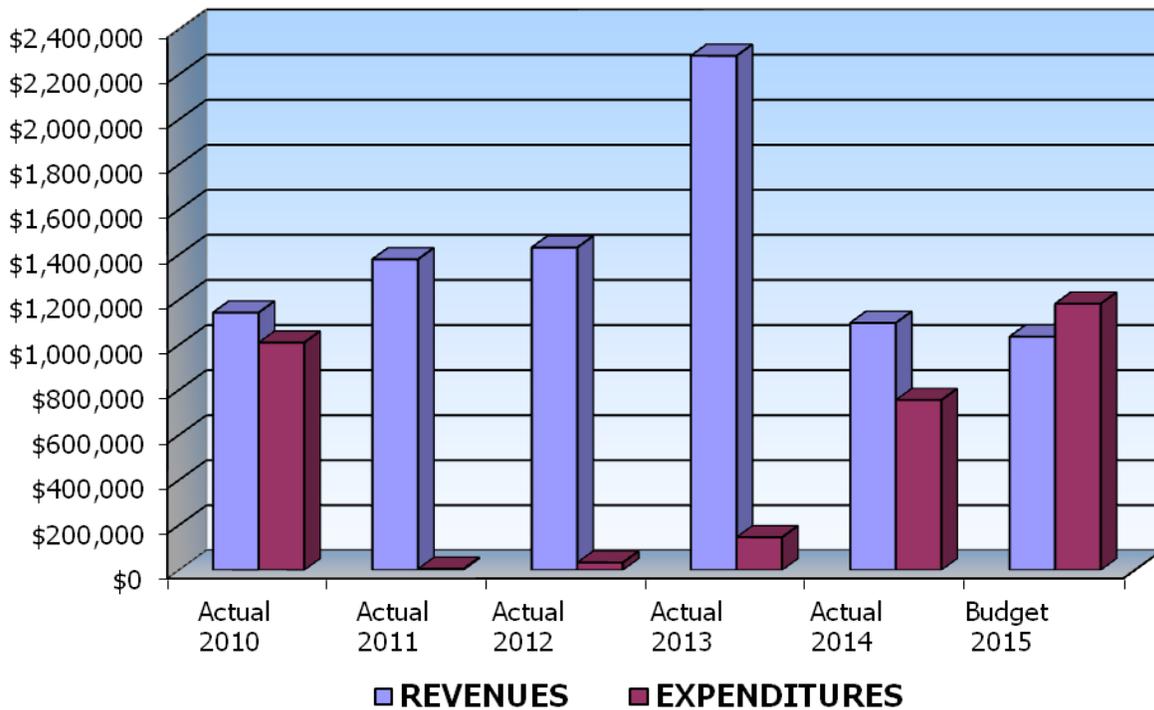
Total Reserves							
Beg Fund Balance	2,611,796	3,258,875	3,392,053	4,766,076	6,164,198	8,300,795	8,546,436
Revenues	642,075	1,142,762	1,379,241	1,431,492	2,282,397	1,097,147	1,035,750
Expenditures	0	1,009,663	5,220	33,369	145,800	754,654	1,182,000
Ending Fund Bal	3,253,871	3,391,974	4,766,074	6,164,199	8,300,795	8,643,287	8,400,186



2015 RESERVE FUNDS INDIVIDUAL FUND BEGINNING & ENDING BALANCES



RESERVE FUNDS COMBINED REVENUE & EXPENDITURE HISTORY



DEBT SERVICE FUNDS

Othello takes a conservative approach to debt. The City's debt limit is \$12,198,959 with a public vote and 7,319,375 for a Councilmanic (non-voted) issue. We currently hold \$5,191,507 in general obligation and Public Work Trust Fund (PWTF) loans. This leaves available debt capacity of \$7,007,452 with a public vote and \$2,127,869 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 four long term debts it makes payments on. One debt was paid off last year and two more will be paid off in 2015 and 2016 respectively. The last two debts, held for the Broadway and Main street reconstruction projects will be held until 2016 and 2035 respectively.

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 obligation is paid via a transfer from the Utility Tax Fund.

Public Works Trust Fund 220

In 2006 the city borrowed \$555,000 to reconstruct Broadway Ave. The interest rate for the loan is 0.5%. The loan will be retired in 2026. Outstanding principle at the end of 2015 will be \$321,316.

Main Street GO Bond Fund 225

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.

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. The principle balance at the end of 2015 will be \$127,898. This loan appears on the books of the Water Utility Fund and therefore does not show up below as a debt service fund.

Public Works Trust Fund 223

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

**CITY OF OTHELLO
2015 BUDGET**

FUND DESCRIPTION	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Budget 2015
G. O. REFUNDING BOND-CITY HALL (231)						
Beg. Balance	1,939	0	92	1	0	3
Revenue	183,061	179,000	182,326	185,293	182,673	184,527
Expenditures	185,000	178,908	182,417	185,294	182,670	184,530
Ending Balance	0	92	1	0	3	0
PWTF BROADWAY (220)						
Beg. Balance	73	45	48	1	0	0
Revenue-2006 PWTF	31,665	31,550	31,354	31,255	31,110	30,964
Expenditures-2006	31,693	31,547	31,401	31,255	31,109	30,964
Ending Balance	45	48	1	1	1	0
G.O. BONDS MAIN ST PROJECT (225)						
Beg. Balance	0	0	1	510	1,009	0
Revenue	51,402	134,092	134,600	134,590	134,591	134,592
Expenditures	51,402	134,091	134,091	134,091	135,357	134,592
Ending Balance	0	1	510	1,009	243	0
PWTF SR24 INDUSTRIAL AREA (223)						
Beg. Balance		0	0	0	0	0
Revenue		115,425	163,392	160,550	157,463	Done
Expenditures		115,425	163,392	160,550	157,463	Done
Ending Balance		0	0	0	0	0
TOTAL DEBT SERVICE						
Beg. Balance	2,012	45	141	512	1,009	3
Revenue	266,128	460,067	511,672	511,688	505,837	350,083
Expenditures	268,095	459,971	511,301	511,190	506,599	350,086
Ending Balance	45	141	512	1,010	247	0

PUBLIC WORKS TRUST FUND LOAN 2006 - BROADWAY AVE. RECONSTRUCTION

FUND 220

DEBT SERVICE SCHEDULE

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

LIMITED TAX GENERAL OBLIGATION REFUNDING BONDS 2001

FUND 231

DEBT SERVICE SCHEDULE

Year	Beginning Outstanding Principal	Interest Rate	due 6-1 Principal To Pay	due 6-1 Current Interest	due 12-1 Current Interest	Fiscal Amt Payments
2001	1,545,000.0	3.00%			14,232.07	14,232.07
2002	1,545,000.0	3.00%	15,000.00	32,427.50	32,202.50	79,630.00
2003	1,530,000.0	3.20%	15,000.00	32,202.50	31,962.50	79,165.00
2004	1,515,000.0	3.40%	15,000.00	31,962.50	31,707.50	78,670.00
2005	1,500,000.0	3.60%	15,000.00	31,707.50	31,437.50	78,145.00
2006	1,485,000.0	3.65%	125,000.00	31,437.50	29,156.25	185,593.75

2007	1,360,000.0	3.75%	130,000.00	29,156.25	26,718.75	185,875.00
2008	1,230,000.0	3.90%	135,000.00	26,718.75	24,086.25	185,805.00
2009	1,095,000.0	4.05%	135,000.00	24,086.25	21,352.50	180,438.75
2010	960,000.00	4.15%	145,000.00	21,352.50	18,343.75	184,696.25
2011	815,000.00	4.25%	145,000.00	18,343.75	15,262.50	178,606.25
2012	670,000.00	4.40%	155,000.00	15,262.50	11,852.50	182,115.00
2013	515,000.00	4.50%	165,000.00	11,852.50	8,140.00	184,992.50
2014	350,000.00	4.60%	170,000.00	8,140.00	4,230.00	182,370.00
2015	180,000.00	4.70%	180,000.00	4,230.00		184,230.00
			1,545,000.0	318,880.00	300,684.57	2,164,564.5

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	2,480,819.4	3.00%			0.00
1997	2,480,819.4	3.00%		53,992.28	53,992.28
1998	2,480,819.4	3.00%	130,569.44	74,424.58	204,994.02
1999	2,350,249.9	3.00%	175,978.87	70,507.50	246,486.37
2000	2,174,271.0	3.00%	127,898.30	65,852.79	193,751.09
2001	2,046,372.7	3.00%	127,898.30	61,391.18	189,289.48
2002	1,918,474.4	3.00%	127,898.30	57,554.23	185,452.53
2003	1,790,576.1	3.00%	127,898.30	53,717.29	181,615.59
2004	1,662,677.8	3.00%	127,898.30	49,880.34	177,778.64
2005	1,534,779.5	3.00%	127,898.30	46,043.39	173,941.69
2006	1,406,881.2	3.00%	127,898.30	42,206.44	170,104.74
2007	1,278,982.9	3.00%	127,898.30	38,369.49	166,267.79
2008	1,151,084.6	3.00%	127,898.30	34,532.54	162,430.84
2009	1,023,186.3	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
			2,480,819.4	786,602.21	3,267,421.6

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	3,195,000.0				51,401.65	51,401.65
2011	3,195,000.0			67,045.63	67,045.63	134,091.26
2012	3,195,000.0			67,045.63	67,045.63	134,091.26
2013	3,195,000.0			67,045.63	67,045.63	134,091.26
2014	3,195,000.0			67,045.63	67,045.63	134,091.26
2015	3,195,000.0			67,045.63	67,045.63	134,091.26
2016	3,085,000.0	3.250%	110,000.00	67,045.63	67,045.63	244,091.26
2017	2,975,000.0	3.375%	110,000.00	65,258.13	65,258.13	240,516.26
2018	2,860,000.0	3.500%	115,000.00	63,401.88	63,401.88	241,803.76
2019	2,740,000.0	3.750%	120,000.00	61,389.38	61,389.38	242,778.76
2020	2,615,000.0	3.500%	125,000.00	59,139.38	59,139.38	243,278.76
2021	2,485,000.0	3.500%	130,000.00	56,951.88	56,951.88	243,903.76
2022	2,350,000.0	4.000%	135,000.00	54,676.88	54,676.88	244,353.76
2023	2,210,000.0	3.875%	140,000.00	51,976.88	51,976.88	243,953.76
2024	2,065,000.0	3.875%	145,000.00	49,264.38	49,264.38	243,528.76
2025	1,915,000.0	4.000%	150,000.00	46,455.00	46,455.00	242,910.00
2026	1,760,000.0	4.400%	155,000.00	43,455.00	43,455.00	241,910.00
2027	1,595,000.0	4.400%	165,000.00	40,045.00	40,045.00	245,090.00
2028	1,425,000.0	4.400%	170,000.00	36,415.00	36,415.00	242,830.00
2029	1,245,000.0	4.400%	180,000.00	32,675.00	32,675.00	245,350.00
2030	1,060,000.0	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
			3,195,000.0	1,168,003.8 int.	1,219,405.4 2,387,409.2	5,582,409.2

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2015 – 2020 Capital Facilities Plan



**Adopted
November 24, 2014**

ORDINANCE NO. 1420

AN ORDINANCE ADOPTING A SIX-YEAR
CAPITAL FACILITY PLAN FOR 2015 - 2020

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 2015 - 2020 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.

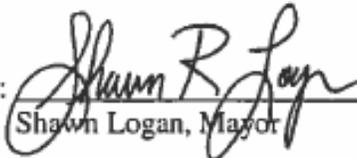
SECTION 3: The estimated expenditures and revenues for each fund are summarized and set forth as follows:

Departments	Amount
General Fund	\$ 1,671,600
Street Fund	\$ 6,726,300
Water Fund	\$ 7,966,000
Sewer Fund	\$ 30,000,000
Solid Waste Fund	\$ 330,000
Total Capital Facility Plan	\$ 46,693,900

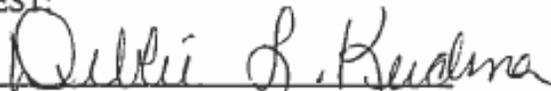
A public hearing was held according to law, to receive citizen input of the proposed CFP.

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 24th day of November 2014.

By: 
Shawn Logan, Mayor

ATTEST:

By: 
Debbie L. Kudrna, City Clerk

APPROVED AS TO FORM:

By: 
Katherine Kenison, City Attorney

PASSED the 24th day of November 2014.
APPROVED the 24th day of November 2014.
PUBLISHED the 4th day of December 2014.

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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.

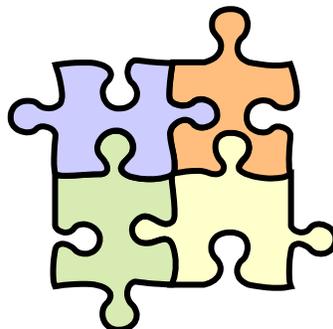
Revenue Bonds are issued to finance facilities that have a user fee or revenue base. These debt instruments are secured by a specific source of revenue. The revenues are either from the operations of the project or a dedicated revenue stream, as opposed to the general taxing powers of the jurisdiction. 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.

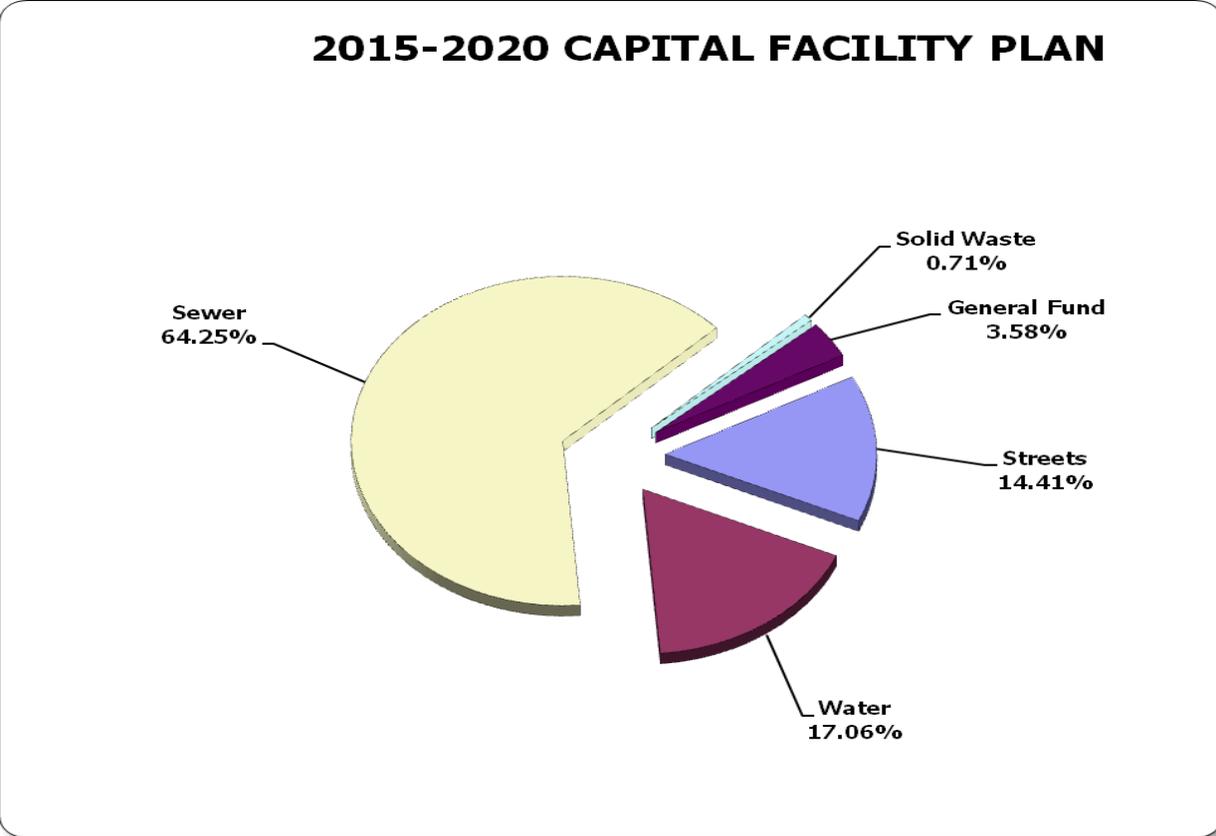
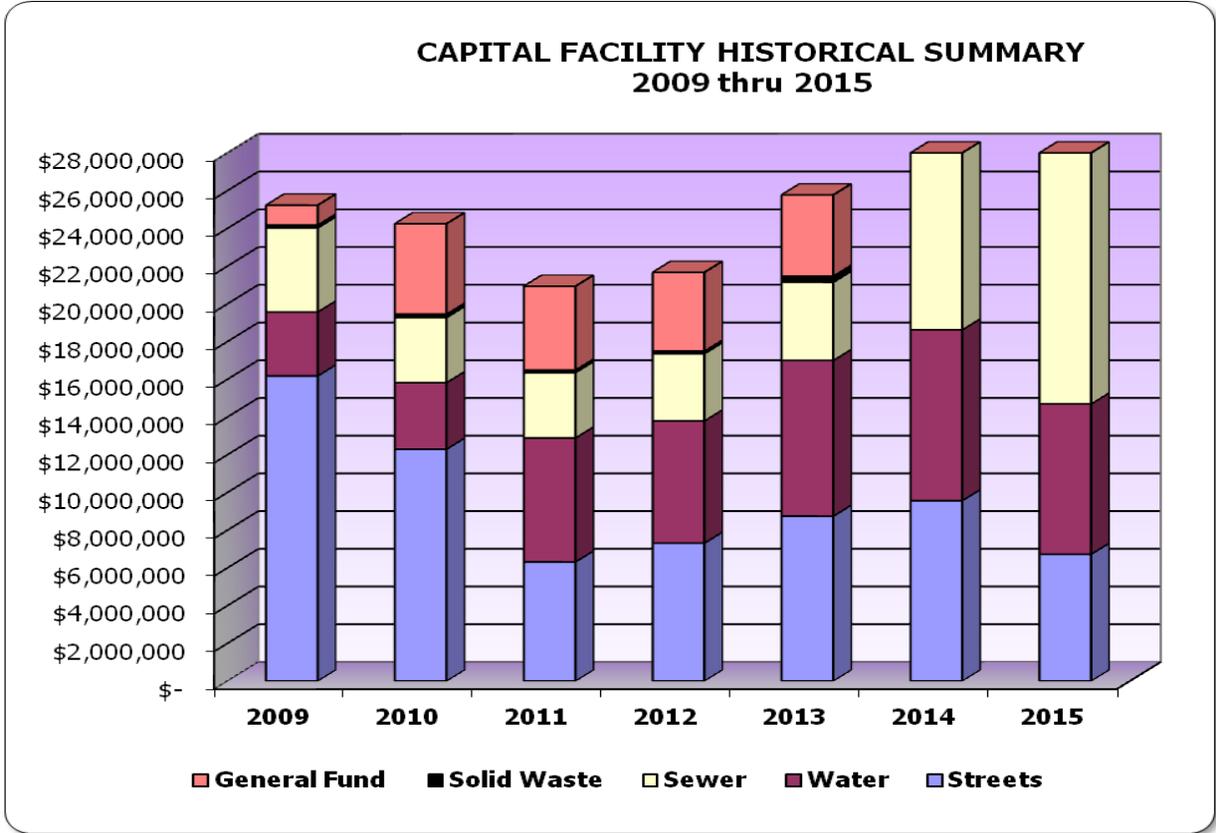
Special Assessment Bonds are local assessments limited to real property within a given area and are based on the special benefit to the property. Local Improvement District assessments benefit specific property owners.

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
2015 - 2020 CAPITAL FACILITY PLAN**

Department/Project	Source	Year 2015	Year 2016	Year 2017	Year 2018	Year 2019	Year 2020
GENERAL FUND							
General Administration	GFReserves	13,600	13,600	13,600	13,600	13,600	13,600
Computer Equipment		13,600	13,600			13,600	13,600
	SUBTOTAL GENERAL ADMIN.						
Police							
Patrol Car Rotation - on-going	Utility Tax	90,000	90,000	90,000	90,000	90,000	90,000
Mobile Security Camera System	Utility Tax						
Upgrade Police Department Computers	GFReserves	90,000	90,000	90,000	90,000	90,000	90,000
	SUBTOTAL POLICE DEPT.						
Fire							
Fire Truck	Reserves	0	0	0	0	0	500,000
	SUBTOTAL FIRE DEPT.						
Parks & Recreation							
Park Land Acquisition (at \$399,000 FYE 2015)	Reserves						
Park Restrooms	UT	150,000					
Park Portion - New Vector Truck	Reserves						
Farmers Market/Comm. Center (at \$350,000 FYE 2015)	Reserves	200,000					
Skateboard Park	Reserves	200,000					
	SUBTOTAL PARK DEPT.						
		550,000	0	0	0	0	0
Total General Fund		\$ 1,671,600	\$ 103,600	\$ 103,600	\$ 103,600	\$ 103,600	\$ 603,600
STREET FUND							
Street Portion - New Vector Truck	Street Reserves						
7th & Scootey to Columbia - City Portion	LID/Grant/REET						
North Broadway Overlay / Storm Sewer	City/McCains/Smp/ot/Grant	400,000	400,000	400,000	400,000	400,000	400,000
Neighborhood Overlay Project	Oper/REET/UT	0	400,000	400,000	400,000	400,000	400,000
SR 24 Industrial Area (Road & Storm)	Grants	25,000	25,000	25,000	25,000	25,000	25,000
Street Lighting Beautification Project	Grant/REET/UT	402,800					
1st Ave Project	Grant/UT	2,373,500					
14th Ave project	Grant/UT						
Lee Road	Grant/Oper/REET/UT			1,000,000			
Total Street Fund		\$ 6,726,300	\$ 825,000	\$ 1,825,000	\$ 425,000	\$ 425,000	\$ 425,000

CITY OF OTHELLO
2015 - 2020 CAPITAL FACILITY PLAN

Department/Project	Source	Year 2015	Year 2016	Year 2017	Year 2018	Year 2019	Year 2020
WATER FUND							
Drill & Equip Well #9	Oper/Grant	900,000					
Water Pipeline for new wells	Oper/Grant	1,000,000		465,000			
Drill & Equip Well #10	Reserves		1,636,000				
Seal Well #1 (included in well #9 project)	Oper						
Waterline Improvements	Oper	440,000	440,000	440,000	440,000	440,000	440,000
Water Portion - New Vector Truck	Oper						
Tower maintenance program	Oper	265,000	265,000	265,000	265,000	265,000	0
Total Water Department	\$	7,966,000	\$ 2,341,000	\$ 1,170,000	\$ 705,000	\$ 705,000	\$ 440,000
SEWER FUND							
Sewer Plant Renovation	Grant/Reserves				30,000,000		
Sewer Portion - New Vector Truck	Sewer Reserves						
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	\$	46,693,900	\$ 6,114,900	\$ 3,153,600	\$ 31,288,600	\$ 1,288,600	\$ 1,523,600

2015 - 2020 Capital Facility Plan Funding Estimates

Fund Source	2015	2016	2017	2018	2019	2020
GENERAL FUND #001						
Estimated Beginning	956,358	579,921	756,256	935,390	1,117,351	1,302,168
Revenues	4,839,409	4,887,803	4,936,681	4,986,048	5,035,908	5,086,267
Grants or Other Funding	-	-	-	-	-	-
Available	5,795,767	5,467,724	5,692,937	5,921,438	6,153,259	6,388,435
Operating	4,562,246	4,607,868	4,653,947	4,700,487	4,747,491	4,794,966
C.F.P.	653,600	103,600	103,600	103,600	103,600	603,600
Transfers to Savings						
Ending	579,921	756,256	935,390	1,117,351	1,302,168	989,869
STREET FUND #101						
Estimated Beginning	269,374	165,161	172,087	188,808	160,520	187,599
Revenues	2,020,509	2,040,714	2,061,121	2,081,732	2,102,550	2,123,575
Grants or Other Funding	2,261,320	500,000	1,500,000	50,000	100,000	50,000
Transfer in from Reserves						
Available	4,551,203	2,705,875	3,733,208	2,320,540	2,363,070	2,361,175
Operating	1,419,188	1,433,380	1,447,714	1,462,191	1,476,813	1,491,581
Debt PWTF Brdwy/Main St	165,554	275,408	271,687	272,829	273,658	274,012
C.F.P.	2,801,300	825,000	1,825,000	425,000	425,000	425,000
Transfers to Savings						
Ending	165,161	172,087	188,808	160,520	187,599	170,582
WATER FUND #401						
Estimated Beginning	748,929	225,649	385,755	201,007	203,693	200,999
Revenues	2,514,200	2,614,768	2,719,359	2,828,133	2,941,258	3,058,909
Grants or Other Funding	-	-	-	-	-	-
Transfer in from reserves	1,305,000	1,636,000	-	-	-	-
Available	4,568,129	4,476,417	3,105,114	3,029,140	3,144,951	3,259,908
Operating	1,601,908	1,617,927	1,634,106	1,650,447	1,666,952	1,683,621
Debt Well #7	135,572	131,735	-	-	-	-
C.F.P.	2,605,000	2,341,000	1,170,000	705,000	705,000	440,000
Transfer to savings	-	-	100,000	470,000	572,000	900,000
Ending	225,649	385,755	201,007	203,693	200,999	236,287
SEWER FUND #404						
Estimated Beginning	211,394	140,340	188,877	369,598	1,446,368	1,754,451
Revenues	1,275,150	1,402,665	1,542,932	1,697,225	1,866,947	2,053,642
Grants or Other Funding				22,000,000		
Transfer in from Reserves				7,800,000		
Available	1,486,544	1,543,005	1,731,808	31,866,822	3,313,315	3,808,093
Operating	396,204	404,128	412,211	420,455	428,864	437,441
Debt						
C.F.P.	-	-	-	30,000,000	1,130,000	1,130,000
Transfer to savings	950,000	950,000	950,000			
Ending	140,340	188,877	369,598	1,446,368	1,754,451	2,240,651
SOLID WASTE FUND #406						
Estimated Beginning	146,451	54,878	103,057	108,101	212,906	230,225
Revenues	1,048,457	1,100,880	1,155,924	1,167,483	1,179,158	1,190,949
Grants or Other Funding						
Transfer in from Reserves	-	-	-	-	-	-
Available	1,194,908	1,155,758	1,258,981	1,275,584	1,392,064	1,421,174
Operating	1,085,030	997,701	1,095,880	1,007,678	1,106,839	1,017,754
C.F.P.	55,000	55,000	55,000	55,000	55,000	55,000
Ending	54,878	103,057	108,101	212,906	230,225	348,420

City of Othello 2015



Detail Budget

ORDINANCE NO. 1423

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF OTHELLO WASHINGTON, FIXING THE BUDGET FOR 2015, SETTING FORTH APPROPRIATIONS AND ESTIMATED REVENUES AND ADOPTING, BY REFERENCE, THE FINAL BUDGET FOR 2015.

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, 2015 and ending December 31, 2015.

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 24, 2014.

SECTION 4: The proposed budget, as revised, was fixed by the City Council on November 24, 2014 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	\$ 5,287,746
Street Fund 101	\$ 4,397,044
Park & Recreation Reserve Fund 103	\$ -
Real Property Reserve Fund 104	\$ -
LEOFF Reserve Fund 105	\$ -
Fire Equipment Reserve Fund 106	\$ -
Water Reserve Fund 107	\$ 1,165,000
Sewer Reserve Fund 108	\$ -
Solid Waste Reserve Fund 109	\$ -
Street Reserve Fund 110	\$ 16,000
Restricted Donations Fund 111	\$ 1,000
Tourism Fund 114	\$ 42,087
Real Estate Excise Tax Fund 135	\$ -
Utility Taxes Fund 140	\$ 1,572,385
Debt Service/PWTF Broadway Fund 220	\$ 30,964
Debt Service/GO Bonds-Main Street Fund 225	\$ 134,592
Debt Service/GO Refunding Bonds Fund 231	\$ 184,530
Water Utility Fund 401	\$ 4,207,480
Sewer Utility Fund 404	\$ 1,357,204
Solid Waste Utility Fund 406	\$ 1,140,030
2015 Budget Total	\$ 19,536,062

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.

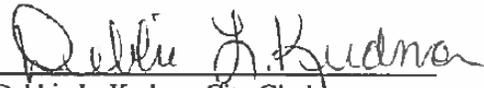
SECTION 7: If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provisions to other persons or circumstances is not affected.

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 24th day of November 2014.

By: 
Shawn Logan, Mayor

ATTEST:

By: 
Debbie L. Kudrna, City Clerk

APPROVED AS TO FORM:

By: 
Katherine Kenison, City Attorney

PASSED the 24th day of November 2014
APPROVED the 24th day of November 2014
PUBLISHED the 4th day of December 2014



Budget Summary with Ending Fund Balance

	2010 Year End	2011 Year End	2012 Year End	2013 Year End	2014 Year End	2015 Adopted
001 General Fund						
Beginning Fund Balance	\$ 1,752,087	\$ 1,097,105	\$ 1,367,888	\$ 1,102,786	674,919	956,358
<i>Revenue</i>	\$ 3,853,301	\$ 4,961,385	\$ 4,354,375	\$ 4,362,071	5,019,639	4,839,409
<i>Expenditures</i>	\$ (4,508,283)	\$ (4,693,976)	\$ (4,619,477)	\$ (4,790,988)	(4,751,928)	(5,287,746)
Ending Fund Balance	\$ 1,097,105	\$ 1,364,514	\$ 1,102,786	\$ 673,869	\$ 942,630	\$ 508,021
Total Fund Budget	\$ 5,605,388	\$ 6,058,490	\$ 5,722,263	\$ 5,464,857	\$ 5,694,558	\$ 5,795,767
<hr/>						
101 Street Fund						
Beginning Fund Balance	\$ 416,307	\$ 247,200	\$ 470,744	\$ 681,690	430,818	269,374
<i>Revenue</i>	\$ 1,583,360	\$ 1,503,938	\$ 1,635,764	\$ 2,233,378	1,946,728	4,281,829
<i>Expenditures</i>	\$ (1,752,467)	\$ (1,280,395)	\$ (1,424,818)	\$ (2,484,250)	(1,842,060)	(4,397,044)
Ending Fund Balance	\$ 247,200	\$ 470,743	\$ 681,690	\$ 430,818	\$ 535,486	\$ 154,159
Total Fund Budget	\$ 1,999,667	\$ 1,751,138	\$ 2,106,508	\$ 2,915,068	\$ 2,377,546	\$ 4,551,203
<hr/>						
103 Park & Rec Reserve Fund						
Beginning Fund Balance		\$ 200,079	\$ 400,616	\$ 501,387	552,038	352,363
<i>Revenue</i>	\$ 200,079	\$ 200,537	\$ 100,771	\$ 50,651	339	335
<i>Expenditures</i>		\$ -	\$ -	\$ -	(200,000)	-
Ending Fund Balance	\$ 200,079	\$ 400,616	\$ 501,387	\$ 552,038	\$ 352,377	\$ 352,698
Total Fund Budget	\$ 200,079	\$ 400,616	\$ 501,387	\$ 552,038	\$ 552,377	\$ 352,698
<hr/>						
104 Real Property Reserve Fund						
Beginning Fund Balance	\$ 298,302	\$ 306,524	\$ 318,651	\$ 325,211	381,476	390,226
<i>Revenue</i>	\$ 8,222	\$ 15,877	\$ 6,560	\$ 56,265	10,114	8,850
<i>Expenditures</i>	\$ -	\$ (3,750)	\$ -	\$ -	-	-
Ending Fund Balance	\$ 306,524	\$ 318,651	\$ 325,211	\$ 381,476	\$ 391,590	\$ 399,076
Total Fund Budget	\$ 306,524	\$ 322,401	\$ 325,211	\$ 381,476	\$ 391,590	\$ 399,076
<hr/>						
105 LEOFF I Reserves (formerly Gen'I Fund Equipment Reserve Fund)						
Beginning Fund Balance	\$ 51,353	\$ 62,497	\$ 74,192	\$ 84,723	94,763	105,193
<i>Revenue</i>	\$ 11,144	\$ 11,694	\$ 10,532	\$ 10,040	10,355	10,435
<i>Expenditures</i>	\$ -	\$ -	\$ -	\$ -	-	-
Ending Fund Balance	\$ 62,497	\$ 74,191	\$ 84,723	\$ 94,763	\$ 105,118	\$ 115,628
Total Fund Budget	\$ 62,497	\$ 74,191	\$ 84,723	\$ 94,763	\$ 105,118	\$ 115,628
<hr/>						
106 Fire Department Equipment Reserve Fund						
Beginning Fund Balance	\$ 40,113	\$ 60,650	\$ 81,609	\$ 69,927	169,965	190,202
<i>Revenue</i>	\$ 20,537	\$ 20,959	\$ 20,319	\$ 100,038	20,197	250
<i>Expenditures</i>	\$ -	\$ -	\$ (32,000)	\$ -	-	-
Ending Fund Balance	\$ 60,650	\$ 81,609	\$ 69,927	\$ 169,965	\$ 190,162	\$ 190,452
Total Fund Budget	\$ 60,650	\$ 81,609	\$ 101,927	\$ 169,965	\$ 190,162	\$ 190,452



Budget Summary with Ending Fund Balance

	2010 Year End	2011 Year End	2012 Year End	2013 Year End	2014 Year End	2015 Adopted
107 Water Utility Reserve Fund						
Beginning Fund Balance	\$ 841,642	\$ 281,495	\$ 808,325	\$ 1,426,851	2,758,386	2,257,386
<i>Revenue</i>	\$ 298,988	\$ 526,829	\$ 618,527	\$ 1,331,534	13,235	15,000
<i>Expenditures</i>	\$ (859,135)	\$ -	\$ -	\$ -	(516,000)	(1,165,000)
Ending Fund Balance	\$ 281,495	\$ 808,324	\$ 1,426,851	\$ 2,758,386	\$ 2,255,621	\$ 1,107,386
Total Fund Budget	\$ 1,140,630	\$ 808,324	\$ 1,426,851	\$ 2,758,386	\$ 2,771,621	\$ 2,272,386
108 Sewer Utility Reserve Fund						
Beginning Fund Balance	\$ 1,443,561	\$ 2,012,110	\$ 2,600,142	\$ 3,250,201	3,962,340	5,040,545
<i>Revenue</i>	\$ 568,550	\$ 588,032	\$ 650,059	\$ 712,140	1,020,171	979,000
<i>Expenditures</i>	\$ -	\$ -	\$ -	\$ -	-	-
Ending Fund Balance	\$ 2,012,111	\$ 2,600,142	\$ 3,250,201	\$ 3,962,340	\$ 4,982,511	\$ 6,019,545
Total Fund Budget	\$ 2,012,111	\$ 2,600,142	\$ 3,250,201	\$ 3,962,340	\$ 4,982,511	\$ 6,019,545
109 Solid Waste Utility Reserve Fund						
Beginning Fund Balance	\$ 198,956	\$ 155,820	\$ 162,323	\$ 164,179	164,121	9,577
<i>Revenue</i>	\$ 6,191	\$ 6,503	\$ 1,855	\$ (58)	349	30
<i>Expenditures</i>	\$ (49,327)	\$ -	\$ -	\$ -	(155,000)	-
Ending Fund Balance	\$ 155,820	\$ 162,323	\$ 164,179	\$ 164,121	\$ 9,470	\$ 9,607
Total Fund Budget	\$ 205,147	\$ 162,323	\$ 164,179	\$ 164,121	\$ 164,470	\$ 9,607
110 Street Reserve Fund						
Beginning Fund Balance	\$ 382,261	\$ 310,555	\$ 317,732	\$ 339,974	216,011	200,000
<i>Revenue</i>	\$ 28,294	\$ 7,177	\$ 22,242	\$ 20,637	20,636	20,750
<i>Expenditures</i>	\$ (100,000)	\$ -	\$ -	\$ (144,600)	(36,647)	(16,000)
Ending Fund Balance	\$ 310,555	\$ 317,732	\$ 339,974	\$ 216,011	\$ 200,000	\$ 204,750
Total Fund Budget	\$ 410,555	\$ 317,732	\$ 339,974	\$ 360,611	\$ 236,647	\$ 220,750
111 Restricted Donations Fund						
Beginning Fund Balance	\$ 2,687	\$ 2,323	\$ 2,486	\$ 1,744	1,694	944
<i>Revenue</i>	\$ 836	\$ 1,633	\$ 628	\$ 1,150	1,750	1,100
<i>Expenditures</i>	\$ (1,200)	\$ (1,470)	\$ (1,369)	\$ (1,200)	(2,007)	(1,000)
Ending Fund Balance	\$ 2,323	\$ 2,486	\$ 1,744	\$ 1,694	\$ 1,437	\$ 1,044
Total Fund Budget	\$ 3,523	\$ 3,956	\$ 3,114	\$ 2,894	\$ 3,444	\$ 2,044
114 Tourism Fund						
Beginning Fund Balance	\$ 52,427	\$ 46,867	\$ 45,541	\$ 43,364	45,051	42,888
<i>Revenue</i>	\$ 44,234	\$ 46,054	\$ 38,122	\$ 41,299	40,879	39,199
<i>Expenditures</i>	\$ (49,794)	\$ (47,380)	\$ (40,299)	\$ (39,611)	(40,362)	(42,087)
Ending Fund Balance	\$ 46,867	\$ 45,541	\$ 43,364	\$ 45,051	\$ 45,568	\$ 40,000
Total Fund Budget	\$ 96,661	\$ 92,921	\$ 83,663	\$ 84,662	\$ 85,930	\$ 82,087



Budget Summary with Ending Fund Balance

	2010	2011	2012	2013	2014	2015
	Year End	Year End	Year End	Year End	Year End	Adopted
135 Real Estate Excise Tax Fund						
Beginning Fund Balance	\$ 380,591	\$ 442,186	\$ 396,548	\$ 436,006	48,625	8,788
<i>Revenue</i>	\$ 61,595	\$ 41,337	\$ 39,459	\$ 50,619	38,770	37,163
<i>Expenditures</i>	\$ -	\$ (86,975)	\$ -	\$ (438,000)	(73,000)	-
Ending Fund Balance	\$ 442,186	\$ 396,548	\$ 436,006	\$ 48,625	\$ 14,395	\$ 45,951
Total Fund Budget	\$ 442,186	\$ 483,523	\$ 436,006	\$ 486,625	\$ 87,395	\$ 45,951
140 Utility Tax Fund						
Beginning Fund Balance	\$ 605,701	\$ 125,238	\$ 297,315	\$ 103,189	269,510	107,373
<i>Revenue</i>	\$ 1,326,951	\$ 2,211,537	\$ 1,215,605	\$ 1,079,923	1,340,315	1,479,645
<i>Expenditures</i>	\$ (1,807,414)	\$ (2,039,460)	\$ (1,409,730)	\$ (913,603)	(1,517,972)	(1,572,385)
Ending Fund Balance	\$ 125,238	\$ 297,315	\$ 103,189	\$ 269,510	\$ 91,853	\$ 14,633
Total Fund Budget	\$ 1,932,652	\$ 2,336,775	\$ 1,512,920	\$ 1,183,113	\$ 1,609,825	\$ 1,587,018
220 Debt Service - PWTF Broadway						
Beginning Fund Balance	\$ 73	\$ 45	\$ 48	\$ 1	-	-
<i>Revenue</i>	\$ 31,666	\$ 31,550	\$ 31,354	\$ 31,255	31,110	30,964
<i>Expenditures</i>	\$ (31,694)	\$ (31,547)	\$ (31,401)	\$ (31,255)	(31,109)	(30,964)
Ending Fund Balance	\$ 45	\$ 48	\$ 1	\$ 0	\$ 1	\$ -
Total Fund Budget	\$ 31,739	\$ 31,595	\$ 31,402	\$ 31,256	\$ 31,110	\$ 30,964
223 Debt Service - SR 24 PWTF Loan						
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	-	-
<i>Revenue</i>	\$ 115,425	\$ 163,392	\$ 160,550	\$ 160,550	157,463	-
<i>Expenditures</i>	\$ (115,425)	\$ (163,392)	\$ (160,550)	\$ (160,550)	(157,463)	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Budget	\$ 115,425	\$ 163,392	\$ 160,550	\$ 157,463	\$ -	\$ -
225 Debt Service - Main Street Construction Bonds						
Beginning Fund Balance	\$ -	\$ -	\$ 1	\$ 510	1,009	-
<i>Revenue</i>	\$ 51,402	\$ 134,092	\$ 134,600	\$ 134,590	134,590	134,592
<i>Expenditures</i>	\$ (51,402)	\$ (134,091)	\$ (134,091)	\$ (134,091)	(135,357)	(134,592)
Ending Fund Balance	\$ -	\$ 1	\$ 510	\$ 1,009	\$ 242	\$ -
Total Fund Budget	\$ 51,402	\$ 134,092	\$ 134,601	\$ 135,100	\$ 135,599	\$ 134,592
231 Debt Service - City Hall Refunding Bond						
Beginning Fund Balance	\$ 1,939	\$ -	\$ 92	\$ 1	-	3
<i>Revenue</i>	\$ 183,061	\$ 179,000	\$ 182,326	\$ 185,293	182,673	184,530
<i>Expenditures</i>	\$ (185,000)	\$ (178,908)	\$ (182,417)	\$ (185,294)	(182,670)	(184,530)
Ending Fund Balance	\$ -	\$ 92	\$ 1	\$ -	\$ 3	\$ 3
Total Fund Budget	\$ 185,000	\$ 179,000	\$ 182,418	\$ 185,294	\$ 182,673	\$ 184,533



Budget Summary with Ending Fund Balance

	2010	2011	2012	2013	2014	2015
	Year End	Adopted				
305 Sidewalk Construction Fund						
Beginning Fund Balance	\$ 85,335	\$ 12,294	\$ 11,531	\$ 11,610	11,617	-
<i>Revenue</i>	\$ 1,959	\$ 237	\$ 79	\$ 7	36	-
<i>Expenditures</i>	\$ (75,000)	\$ (1,000)	\$ -	\$ -	(11,652)	-
Ending Fund Balance	\$ 12,294	\$ 11,531	\$ 11,610	\$ 11,617	\$ 1	\$ -
Total Fund Budget	\$ 87,294	\$ 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>	\$ 5,213,895	\$ 134,943	\$ 289	\$ (0)	1	-
<i>Expenditures</i>	\$ (3,183,869)	\$ (1,936,416)	\$ (228,490)		(353)	-
Ending Fund Balance	\$ 2,030,026	\$ 228,553	\$ 353	\$ 353	\$ 1	\$ -
Total Fund Budget	\$ 5,213,895	\$ 2,164,969	\$ 228,842	\$ 353	\$ 354	\$ -
401 Water Utility Fund						
Beginning Fund Balance	\$ 1,167,499	\$ 981,292	\$ 1,269,798	\$ 1,276,291	461,909	748,928
<i>Revenue</i>	\$ 1,893,566	\$ 2,449,800	\$ 2,285,038	\$ 2,610,209	3,300,545	3,679,200
<i>Expenditures</i>	\$ (2,079,773)	\$ (2,146,641)	\$ (2,278,545)	\$ (3,424,591)	(2,696,495)	(4,207,480)
Ending Fund Balance	\$ 981,292	\$ 1,284,451	\$ 1,276,291	\$ 461,909	\$ 1,065,959	\$ 220,648
Total Fund Budget	\$ 3,061,065	\$ 3,431,092	\$ 3,554,836	\$ 3,886,500	\$ 3,762,454	\$ 4,428,128
404 Sewer Utility Fund						
Beginning Fund Balance	\$ 166,481	\$ 159,637	\$ 228,525	\$ 202,062	170,574	211,394
<i>Revenue</i>	\$ 805,643	\$ 890,182	\$ 980,760	\$ 1,098,574	2,099,104	1,275,150
<i>Expenditures</i>	\$ (812,487)	\$ (836,535)	\$ (1,007,223)	\$ (1,130,062)	(1,987,893)	(1,357,204)
Ending Fund Balance	\$ 159,637	\$ 213,284	\$ 202,062	\$ 170,574	\$ 281,785	\$ 129,340
Total Fund Budget	\$ 972,124	\$ 1,049,819	\$ 1,209,285	\$ 1,300,636	\$ 2,269,678	\$ 1,486,544
406 Solid Waste Utility Fund						
Beginning Fund Balance	\$ 175,480	\$ 151,574	\$ 112,829	\$ 109,779	55,396	146,451
<i>Revenue</i>	\$ 1,009,133	\$ 1,014,366	\$ 992,035	\$ 1,020,541	1,147,213	1,048,457
<i>Expenditures</i>	\$ (1,033,039)	\$ (1,053,341)	\$ (995,086)	\$ (1,074,924)	(1,100,800)	(1,140,030)
Ending Fund Balance	\$ 151,574	\$ 112,599	\$ 109,779	\$ 55,396	\$ 101,809	\$ 54,878
Total Fund Budget	\$ 1,184,613	\$ 1,165,940	\$ 1,104,864	\$ 1,130,319	\$ 1,202,609	\$ 1,194,908
-----All Funds Combined-----						
Beginning Fund Balance	\$ 8,062,795	\$ 8,685,517	\$ 9,195,488	\$ 10,131,839	\$ 10,470,575	\$ 11,037,993
<i>Revenue</i>	\$ 17,202,607	\$ 15,093,087	\$ 13,484,690	\$ 15,290,705	\$ 16,536,212	\$ 18,065,888
<i>Expenditures</i>	\$ (16,579,884)	\$ (14,587,310)	\$ (12,548,338)	\$ (14,953,020)	\$ (15,438,768)	\$ (19,536,062)
Ending Fund Balance	\$ 8,685,518	\$ 9,191,294	\$ 10,131,839	\$ 10,469,524	\$ 11,568,019	\$ 9,567,819
Total Fund Budget	\$ 25,265,402	\$ 23,778,604	\$ 22,680,178	\$ 25,422,544	\$ 27,006,787	\$ 29,103,881
Total Expenditures						<u>\$ 19,536,062</u>
2015 Budget Ordinance No. 1423						<u>\$ 19,536,062</u>

**CITY OF OTHELLO
2015 Revenue Budget
General Fund 001**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
GENERAL FUND REVENUES						
BEGINNING FUND BALANCE	1,752,087	1,097,105	1,367,888	1,102,786	674,919	956,358
TAXES:						
Real/Personal Property Tax	1,313,272	1,342,598	1,417,999	1,439,840	1,535,342	1,539,086
Local Retail Sales Tax (50% split with Street)	628,817	791,768	848,726	645,962	669,988	660,000
Criminal Justice - Local	70,188	94,025	94,886	103,460	112,468	105,000
Gambling Taxes - Pull Tabs	540	928	1,808	929	605	800
Amusement Games		1,636	1,348	898	740	500
Leasehold Excise Tax		67	67	73	2,498	900
Total Taxes	2,012,817	2,231,021	2,364,834	2,191,162	2,321,642	2,306,286
PERMITS & LICENSES:						
Dance Permits	200	650	50	300	50	100
Cabaret Licenses	725	450	625	575	975	300
Solicitor Permit		360	600	2,900	1,900	1,800
Franchise Fees			10,348	5,467	12,727	14,500
Cable TV Franchise Fee	10,031	15,916	3,670	6,141	0	0
Business License - General	33,726	37,768	34,135	36,615	50,241	53,000
Building Permits	161,791	118,268	110,829	134,439	132,718	130,000
Placement Permits	80	170	0			
Animal License	5,604	5,541	5,003	4,726	6,538	6,500
Commercial Kennel Permit			100			
Gun Permits	1,582	2,134	3,282	5,111	3,902	4,000
Yard Sale Permits	1,322	1,542	1,531	1,428	1,266	1,400
Display on Public Property				25	25	
Business License - Penalties	560	780	1,060	1,840	222	0
Total Permits & Licenses	215,621	183,578	171,233	199,567	210,564	211,600
INTERGOVERNMENTAL: Federal Direct & Indirect						
CDBG - Police Computers		13,624			0	0
WASPC - Equipment Grant					0	0
DOJ/DOComm. Crime Victims Grant					750	
RUAD/EULD Grant					0	0
Police Grant					0	0
WASPC - Equipment Grant					0	0
Total Federal Grants	-	13,624	0	0	750	0
INTERGOVERNMENTAL: State Grants						
YAF GRANT					0	0
Traffic Commission Grants	1,816	958	712		316	0
CTED - Stop Grant	8,034				546	0
D.C.T.E.D - Planning Grant					0	0
WA State Archives Grant					0	0
WSLEA Grant					0	0
Total State Grants	9,850	958	712	0	862	0
INTERGOVERNMENTAL: State Shared Revenue & Entitlements						
City Assistance	67,987	17,246	31,949	28,166	17,836	11,662
Sales Tax Mitigation	68,482	96,022	87,635	93,666	95,273	98,000
Criminal Justice Assistance Program	61,426	0	0	0	0	
Criminal Justice - High Crimes		34,314	24,673	28,085	42,205	32,000
Criminal Justice - Population	1,467	1,603	1,672	1,803	1,971	2,000
Criminal Justice - Special Programs	5,559	6,052	6,287	6,709	7,208	6,849
Criminal Justice - Driving Safety	1,223	1,528	1,387	1,362	1,362	1,924
Liquor Excise Tax	24,043	35,441	27,329	5,021	14,215	20,853
Liquor Board Profits	61,390	51,328	74,015	67,372	67,218	67,485
Total State Revenues	291,578	243,534	254,947	232,185	247,288	240,773
INTERGOVERNMENTAL: Interlocal Grants & Intergovernmental Services						
In-Lieu\Taxes - OHA	15,101	14,728	44,006	-14,162	15,140	15,000
County contribution to walk path project						21,000
County Switch-Property Tax Levy						
Adams County Runaway Grant						
Firing Range Fees						
ACLD - MCL Payment	5,484					
Reimb - School Resource Officer		25,679	26,680	28,198	1,671	38,175
INET Reimbursement Grant						
Adams County Sex Offender Fee		325				
Police - Address Verification			250	50	1,350	1,000
Police - Polygraph Test			200	0		
Adams County Dispatch Services			300			

**CITY OF OTHELLO
2015 Revenue Budget
General Fund 001**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Othello Hospital Dispatch Services		16,415	16,759	16,759	8,547	17,095
ACFD #5 Dispatch Services	15,633	9,506	3,920	11,759	3,998	7,996
Total Other Government Revenues	36,218	66,653	92,115	42,603	30,707	100,266
Total Intergovernmental	337,646	324,769	347,775	274,788	279,606	341,039
CHARGES FOR SERVICES:						
Pool Concessions - Taxable	8,354	7,261	6,935	7,356	9,972	9,972
Park Concessions - Taxable				0		
Pool Concessions - No Tax	7,349	5,792	5,659	6,871	8,794	8,055
Park Concessions - No Tax				0		
Design Standards Book			210	315	210	200
Polygraph Reimbursement			100	0		
Misc. Services & Reports	2,403	1,382	1,066	1,761	1,437	1,400
Finger Printing	1,750	1,860	1,190	1,179	1,445	1,600
Photocopies	495	265	155	107	380	400
Reimburse Engineering Services			37,393	14,069	25,311	16,000
Animal Control & Shelter	765	735	1,210	1,545	3,487	3,000
Plan Check Fee	1,905	52,389	51,921	25,886	36,603	24,000
Planning & Zoning Fees	3,250	2,000	12	51	81	50
Platting Fees	250	750	1,500	500	250	500
Park Mitigation Fees						
Water Rights Compensation						
Park & Recreation Revenue			1,907	600	2,578	4,340
Swimming Pool Fees	40,410	37,998	43,233	44,138	44,171	45,207
BBQ - Rental Fees						
Ballfield/Concession Stand Use Fees	760	800	710	280	2,335	2,485
Pool-Fitness Hour/Lap Swim			600	278	207	0
Swimming Lessons	5,460	7,351	7,752	7,779	6,879	6,879
Softball Tournaments				3,120	0	0
City Trips & Tours			3,000	0	0	0
Park/Rec Events Admiss.				0	858	0
Tennis Court rentals				0		
Swim Team Pool Rental				4,120	3,000	3,000
Shelter Reservation Fees	5,500	5,240	5,586	8,868	8,670	8,800
Total Charges for Services	78,650	123,823	170,138	128,824	156,668	135,888
FINES & FORFEITS						
	0	0	0	0	0	0
Total Fines and Forfeits	0	0	0	0	0	0
MISCELLANEOUS:						
Investment Interest	26,317	37,407	10,993	3,673	2,248	3,000
Interest on Property Tax	2,478	1,423	673	312	376	300
Rental - Ceremony Scissors		20	20	100	60	60
Municipal Bldg Use	100	125	400	550	100	400
Bldg Rent - Library	15,000	15,000	13,750	16,250	15,000	15,000
Private Source Grants					0	
Sale/Salvage - Junk	1,294	11,287	2,238	544	3,500	1,000
Confiscated/Forfeited Property			492	428	200	200
Other Judgements & Settlements					0	
WCIA Insur. Recovery -Boiler		925	18,833		0	
WCIA Policer Lexipol Reimbursement			1,000	1,000	0	1,000
Cashier's overages/shortages	(84)	139	249	438	77	0
Other Misc. Revenues	2,182	2,631	991	4,420	1,197	800
Hospital's Irrigation					0	
Dog Pound Electricity - Reimburse					0	
Police Training - Reimbursement	1,966	1,895	1,129	405	0	
Refund - AWC Retro Refund	2,035	6,345	8,547	1,769	0	4,000
Refund - Avista Lighting Retrofit			5,888	12,761	0	
Misc. Revenue - Reimbursements		1,325			0	
Refund - Safebuilt Back Payment	2,020		6,335		0	
State L & I Refund					9,242	
Big Bend Electric Refund	1,613	1,633	1,670	1,340	1,534	1,534
Booker Auction Commission	15	12,737	8,262		0	
Non-Rev/State Building Code Fee	113	36	432	302	162	200
Non-Rev/ Event Sales Tax	2,366	2,781	3,948	4,627	4,244	4,300
Prior Year(s) Corrections				-1,982		
Misc Non Revenue				1,050	78	
Total Miscellaneous	57,415	95,709	85,849	47,987	38,018	31,794
OTHER FINANCING SOURSES						
Proceeds - Sale of Fixed Assets						
Insurance Recoveries						
Total Other Financing Sources	-	0	0	0	0	0

**CITY OF OTHELLO
2015 Revenue Budget
General Fund 001**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
TRANSFERS BETWEEN FUNDS:						
TRS-IN Fund 401/Hydrant Utility Tax		40,744	43,733	47,217	51,433	49,970
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 50%	660,251	1,083,343	607,412	552,010	804,065	835,858
TRS IN - General Fund Allocations (Water)	480,900	480,900	316,653	317,260	266,979	291,851
TRS IN - General Fund Allocations (Sewer)			51,032	137,246	147,636	172,359
TRS IN - General Fund Allocations (Solid Waste)			39,944	101,960	118,365	122,641
TRS IN - General Fund Allocations (Street)			73,271	168,801	150,894	183,123
TRS IN - REET 135 Fire Truck Purchase			32,000	30,000	0	
TRS IN - UT 140 Fire Truck Purchase				50,000	0	
TRS IN - Donations K-9 Program						
TRS IN - Utility Tax G.O.Debt						
TRS IN - Utilitiy Tax/PW New Truck		387,500	10,500			
TRS IN - Utility Tax/2 police cars			30,000	58,100	75,000	90,000
TRS IN - Utility Tax/ Spillman Software				48,200	21,571	57,000
TRS IN - Skate Park					200,000	
TRS IN - Park Improvements/Kiwanis Bathrooms					125,000	
TRS IN - Pool Reapir					42,200	
Total Transfers Between Funds	1,151,151	2,002,487	1,214,546	1,520,794	2,013,142	1,812,802
TOTAL NEW REVENUES	3,853,301	4,961,386	4,354,375	4,363,121	5,019,639	4,839,409
Beginning Fund Balance	1,752,087	1,097,105	1,367,888	1,102,786	674,919	956,358
	5,605,387	6,058,491	5,722,262	5,465,907	5,694,558	5,795,767

CITY OF OTHELLO
2015 Revenue Budget
General Fund 001

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
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**CITY OF OTHELLO
2015 Expenditure Budget
General Fund 001**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget Request
<u>GENERAL FUND EXPENDITURES</u>						
LEGISLATIVE						
Code Book Update	2,165	2,083	2,771	3,918	6,833	3,000
Advertising-Legal Publications	639	2,091	1,636	1,086	2,098	1,700
Adams County Recording Fees	579	69	0	148	0	30
Salaries - Council	26,891	21,197	26,288	29,000	27,750	29,700
Salaries - Mayor		6,000	7,831	9,000	9,000	9,000
Benefits - Council	1,891	2,820	2,159	2,359	2,279	2,183
Benefits - Mayor		497	634	723	726	738
Supplies - Council	1,519		22	273	308	500
Publications			125			
Telephone - Mayor	67	1,088	808	685	890	800
Air Cards - Council Computers	945	1,273	1,000	960	739	1,000
Mayor\Council Travel	2,325	1,291	0	1,635	1,008	3,500
Travel/Loding/Meals/Mileage		443	440	65	0	
Retreat Costs	237	136	45	126	0	200
Contingency Exp-Mayor Approved	418		268	241	400	500
Education/Conferences		270	106	855	1,193	800
Adams Co. (Election costs)		2,070		5,784		0
Voters Registration Cost	1,476		2,962	1,580	1,595	2,000
Legislative Total	39,151	41,328	47,092	58,440	54,817	55,651
JUDICIAL						
County Prosecurer	50,000	65,000	75,000	75,000	75,000	75,000
Judicial Total	50,000	65,000	75,000	75,000	75,000	75,000
EXECUTIVE - Administrator						
Salary - Administrator	99,000	99,174	101,514	93,938	115,000	117,300
Salary - Admin. Secretary	33,422	39,131	28,121	38,549	42,309	45,574
Benefits - Administrator	23,065	26,511	28,562	23,872	34,457	33,457
Benefits - Admin. Secretary	13,865	18,873	14,209	20,264	21,897	22,249
Small Tools & Equipment		431	371		370	
Professional Services-Labor		81		155	0	
I-Pad Aircard			993	677	687	700
Travel/Lodging/Meals/Mileage	3,905	3,240	6,643	3,550	3,398	3,000
Advertising			375			
Administration Educ\Conf	785	1,203	1,480	1,424	791	1,500
Dues - Administrator	296	308	233	242	290	300
Executive Total	174,337	188,952	182,500	182,671	219,199	224,080
CIVIL SERVICE TESTING						
Civil Service Supplies	129	255	224	0	128	300
Civil Services - Prof Services	975	798	1,413	980	980	1,230
Civil Service Postage	37	24	24	22	47	100
Civil Service Advertising		460	0	0	13	100
Civil Service Testing Total	1,141	1,536	1,661	1,002	1,168	1,730
FINANCIAL SERVICES						
Salary - Finance Officer	68,429	73,403	99,490	89,250	94,500	99,000
Salary - Vacant	30,293	26,571		9,631	0	
Salary - Deputy Finance Officer	33,370	36,811	43,978	49,809	53,345	57,133
Benefits - Employment Security		8,441				
Benefits - Finance Officer	15,490	18,882	27,491	29,521	31,262	30,571
Benefits - Vacant	12,309	10,468				
Benefits - Deputy Finance Officer	13,701	18,593	19,947	22,108	23,867	24,098
Office & Operating Supplies	361	6				
Publications - Budget Book			188			
Small Tools & Equipment	377	388	2,494		4,467	3,000
State Audit	16,241	14,056	17,189	2,016	16,577	17,600
Microflex Recovery Fee	419	314	290	216	112	200
Professional Services			400			3,500
Travel/Lodging/Meals/Mileage	196	924	1,954	1,172	627	1,100
Advertising	471		423			
Miscellaneous	89					
Training			448			
Finance Education\Conferences	230	1,138	948	882	1,192	1,600
Bank Charges	4,988	4,496	588	125	20	125
Financial Services	196,965	214,491	215,827	204,729	225,969	237,927

CITY OF OTHELLO
2015 Expenditure Budget
General Fund 001

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget Request
RECORDS SERVICES						
Salary - Admin Secretary						
Salary - City Clerk	61,207	60,212	62,906	65,921	65,537	71,537
Salary - Receptionist	41,911	34,022	34,436	37,857	41,130	44,646
Salary - Utility Billing Clerk	36,455	36,754	42,790	43,606	0	
Overtime	738	53	31	459	36	1,000
Benefits - Misc			7,760	4,668	256	
Benefits - Records					0	
Benefits - Admin Secretary						
Benefits - City Clerk	18,243	21,544	22,974	24,114	25,847	26,240
Benefits - Receptionist	15,546	15,518	18,450	20,108	21,699	22,101
Benefits - Utility Billing Clerk	14,900	18,466	19,690	21,050	0	
Benefits - Overtime	286	8	5	71	6	
Office & Operating Supplies	16,277	17,854	10,846	10,838	13,077	16,500
Publications	165	256	1,128	190	0	200
Professional Services	269	110	0	0	0	0
Web Hosting - Code Publishing	673	548	0			75
Postage Meter Charges	3,586	2,964	3,229	3,678	2,906	3,200
Postage	2,206	2,260	2,242	2,049	1,826	3,500
Telephone	10,713	11,930	5,048	5,687	6,610	7,000
Travel/Lodging/Meals/Mileage	1,330	1,591	977	1,609	990	1,500
Advertising - Other	336	125	1,063	460	1,578	500
Clerks Education\Conferences	755	799	961	744	988	1,500
Fees & Dues	525	710	315	330	540	600
Printing Costs	1,615	598	827	0	0	1,000
Prof. Services - Boarddocs	755	540	540	540	582	582
Records Services Total	228,491	226,863	236,218	243,978	183,609	201,681
FACILITIES						
Bldg. Operating Supplies	5,162	6,538	4,693	3,597	5,616	5,000
Fuel - General Gov't Use	188		116			
Minor Equip/Office	370	776	824	190	0	
Janitorial Services	25,390	25,485	24,300	24,999	15,498	20,000
City Hall Electricity	21,730	25,292	26,102	25,089	25,552	25,100
City Hall Natural Gas	8,715	10,198	5,396	5,483	7,083	8,000
Bldg. Repairs & Maint	19,033	14,211	11,847	10,705	13,457	12,000
Minor Equip. Repairs & Maint.	302		29	0	0	
Vehicle Repairs & Maint.	70	278	739		0	
City Hall Grounds Maint	3,281	3,718	1,058	2,735	554	2,200
City Hall Wtr\Swr Usage	3,143	3,317	3,493	4,073	4,509	4,200
Facilities Total	87,382	89,813	78,597	76,870	72,269	76,500
RISK MANAGEMENT						
WCIA - Auto Physical Damage	165,696	164,224	11,983	12,295	14,098	13,746
WCIA - Boiler, Machinery			1,094	1,090	1,054	1,029
WCIA - Crime/Fidelity			435	435	450	475
WCIA - Liability Insurance			134,187	126,015	138,731	142,241
WCIA - Property			27,346	27,259	28,531	27,858
Risk Management Total	165,696	164,224	175,045	167,094	182,864	185,349
LEGAL						
Attorney Contract	46,987	41,918	59,953	47,362	58,403	70,000
Ogden Murphy Wallace			2,305	712	1,048	1,000
Legal Total	46,987	41,918	62,258	48,074	59,451	71,000

**CITY OF OTHELLO
2015 Expenditure Budget
General Fund 001**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget Request
INFORMATION SYSTEMS TECHNOLOGY						
Salary - Info Tech	53,086	53,134	54,415	55,077	56,686	62,900
Benefits - Info Tech	17,226	20,724	21,499	22,946	24,442	24,878
Office & Operating Supplies	315	181	231	496	480	500
Fuel - Info Tech	33		200	0	0	200
Small Tools & Equip.	1,233	1,009	896	1,298	960	1,200
Prof Services - Info Tech	8,414	12,259	12,431	10,942	14,153	15,000
Communications - Info Tech	874	1,140	782	1,096	1,196	1,000
Prof Services - Noel Communications	2,272		3,895	3,895	3,899	3,895
Travel/Lodging/Meals/Mileage	751	1,034	975	1,124	1,245	1,500
Repair & Maint. - Info Tech	2,117	3,108	1,730	2,297	1,949	2,500
Miscellaneous & Training	1,379	746	1,527	1,461	1,241	1,500
Fees & Dues - Info Tech	593	1,057	942	1,067	787	1,200
Infomration Systems Technology Total	88,293	94,393	99,524	101,701	107,038	116,273
OTHER GENERAL GOVERNMENTAL						
Miscellaneous	2,224	479				
Ritzville Adams Cnty Journal	650	695	615	615	615	700
Employee Awards	406	511	442	525	0	500
City Safety Committee	734	213	1,827	214	280	2,000
Fees - AWC	4,171	4,184	4,565	4,611	4,676	4,805
City Dues & Fees	1,220	1,773	2,623	819	321	900
Fourth of July Fireworks	6,000	2,500	10,000	10,000	10,000	10,000
Adams County Dev Council Fee	3,298	3,400	3,748	3,682	3,783	3,800
Annual Cleanup	2,553	1,555	3,242	1,614	341	0
Refund - Leasehold Excise Tax	3,159			8	0	0
Food & Beverage/Meetings	360	496	773	652	313	400
Tourism Radio Station - Maint & Repair			0	0		0
Miscellaneous			949	27,086	1,167	2,000
Weed Abatement-City Lots	105	85	85	85	123	100
Other General Governmental Total	24,881	15,891	28,869	49,911	21,618	25,205
COMMUNITY SERVICES						
Literacy Council						0
Adams County Health	1,327	1,730	2,114	1,784	1,629	1,700
Total Community Services	1,327	1,730	2,114	1,784	1,629	1,700
TOTAL GENERAL ADMINISTRATION	1,104,651	1,146,139	1,204,706	1,211,254	1,204,631	1,272,096
NON-EXPENDITURES						
Non-Exp/State Building Code Fee						
Non-Exp/Sales Tax Remittance	3,720	5,273	8,498	12,543	7,031	7,500
Non-Expenditure Total	3,720	5,273	8,498	12,543	7,031	7,500
CAPITAL EXPENDITURES						
Electronic Imaging System		8,000		-	8,729	
Council Chambers - Upgrade Sound System				20,920	-	
City Hall Computer Upgrades	14,092	5,006	7,393	6,258	1,226	7,000
Council/Mayor - Council iPads	7,233	1,321	30,416		4,348	
Plotter/copy/scanner (1/4)		6,356		3,076	-	5,000
Chamber Projectors		13,208	5,423			
New recording system for chambers		4,857	4,857		3,990	
Server refresh					21,571	
Capital Expenditures Total	21,325	38,749	48,090	30,254	39,864	12,000
TRANSFERS						
TRS - Fund 401 Hydrant Costs		36,000	36,000	36,000	13,440	14,000
TRS - Strts (PW)\Code Enforce						
TRS - Park Mitigation ('06, '07, '08)						
Transfers Total	-	36,000	36,000	36,000	13,440	14,000
TOTAL NON-OPERATING EXPENDITURES	25,045	80,022	92,588	78,797	60,335	33,500
GRAND TOTAL- GEN'L ADMIN	1,129,696	1,226,162	1,297,294	1,290,051	1,264,965	1,305,596

CITY OF OTHELLO
2015 Expenditure Budget
General Fund 001

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget Request
ADMINISTRATION						
Payments to LEOFF I Retirees	4,627	5,604	8,464	7,699	8,434	8,600
Benefits-LEOFF I Med	68,673	105,951	80,988	60,953	50,087	65,000
Benefits-LEOFF I L/T Care Ins.	5,964	12,675	7,425	8,632	13,878	14,500
Sales & Use Tax	-	0	0			0
Total Administration	79,264	124,230	96,876	77,285	72,398	88,100
POLICE OPERATIONS						
Salary - Chief	82,177	82,307	84,337	86,192	78,015	91,800
Salary - Sergeant #1 - Josue Silva					41,738	70,234
Salary - Assistant Chief - Dave Rehaume	69,907	70,747	72,410	39,847	28,071	82,108
Salary - Sergeant #2 - Todd Gilbert	68,662	72,856	72,548	74,144	56,800	68,285
Salary - Sergeant #3 - Aaron Garza	62,974	79,645	12,482	65,357	73,296	74,837
Overtime	43,483	16,325	26,038	32,816	45,983	42,000
Reserves		450				0
Translators	1,456	1,070	1,780	5,897	1,955	2,000
Benefits - Chief	21,665	25,226	25,667	26,727	19,105	27,933
Benefits - Sergeant #1 - Josue Silva					16,149	25,706
Benefits - Assistant Chief - Dave Rehaume	20,015	23,778	23,752	9,418	8,611	26,701
Benefits - Sergeant #2 - Todd Gilbert	19,498	23,993	23,707	24,754	18,192	25,444
Benefits - Sergeant #3 - Aaron Garza	18,483	24,544	3,947	23,636	25,671	26,325
Benefits - Overtime	25,243	2,467	3,837	4,726	7,174	6,000
Benefits - Reserves		12	103	25	1,209	1,000
Benefits - Translator	58	569	47	23	18	50
Uniform Purchases	5,286	8,453	21,472	6,672	6,565	20,000
Police Operating Supplies	4,675	5,083	19,242	10,342	7,181	8,500
Uniform Cleaning	3,883	2,878	2,615	2,052	2,297	3,000
Evidence Supplies/Equipment	9,470	1,712	5,145	5,509	1,790	3,000
Firing Range Supplies/Equip.	4,183	68	110	23	321	500
Ammunition	2,335	3,053	2,986	3,671	3,536	4,000
Small Equipment	15,247	14,629	21,134	20,376	11,383	29,000
Uniform Boot Allowance						2,000
Professional Services - Labor	9,624	11,734	10,457	19,937	37,403	1,500
AWC Retro Program	983					0
Entry level Medical Exams	495	1,807	2,172	1,429	2,924	1,500
Medical Services - Prisoners		66	3,960	528	3,154	5,000
Postage	1,300	1,229	1,355	1,443	1,293	1,300
Advertising - Police Operations	289	389	287	130	573	500
Organizational Dues	3,783	1,095	1,305	1,160	1,225	1,000
Gun Permits/Dealer Licenses	1,184	1,489	2,601	3,781	2,835	3,000
Accreditation Costs	2,316			46		0
Verizon Wireless	15,005	12,796	12,549	12,219	11,809	13,000
Jail Services - Adams Co.	27,550	49,775	38,109	21,738	41,584	55,000
Tactical Response Team Supplies						5,000
Total Operations	541,227	540,246	496,151	504,619	557,859	727,223
INVESTIGATIONS						
Salary - Officer 33 - (Leave Vacant)	51,828	53,427	45,368	0		0
Overtime						0
Benefits - Officer 33 - (Leave Vacant)	16,104	21,401	16,956	0		0
Operating Supplies	-	487	0	226	122	0
Photo Supplies						0
Dues/Fees/Registration						0
Miscellaneous	753	50	198	1,343	26,336	1,000
Total Investigations	68,686	75,364	62,522	1,569	26,458	1,000
CRIMINAL JUSTICE & TRAINING						
D.C.D. Grants 1,2,3						0
Travel/Lodging, Meals, Mileage	2,853	6,322	2,963	6,864	4,005	7,500
Training - Staff & Reserves	6,491	12,576	6,683	7,132	5,322	5,000
Academy Training - New Hires			6,662	9,567	0	7,000
DOJ/DComm. Crime Victims Grant					1,755	0
Total Training	9,345	18,898	16,308	23,564	11,082	19,500

CITY OF OTHELLO
2015 Expenditure Budget
General Fund 001

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget Request
FACILITIES						
Small Tools & Equipment						0
Electricity - Park Cameras	98	72	0			0
Building Repairs & Maintenance	1,379	284	1,242	354	2,802	600
Minor Equip. Repair & Maint.	218		4,240	554	1,451	2,000
Firing Range Improvements	29	0	0	0	0	250
Total Facilities	1,724	355	5,482	908	4,252	2,850
TRAFFIC PATROL						
Salary - Officer 27 E Martinez	52,865	53,386	57,294	49,883	47,016	52,903
Salary - Officer 32 C Garza	34,760	50,009	53,077	55,661	27,269	0
Salary - (Moved to Investigation/leave vacant)					0	0
Salary - Officer 34 B McFarlane	46,860	49,107	41,974	43,843	45,533	58,115
Salary - Officer 35 Vacant	48,478	36,224	51,755	54,710	56,398	61,168
Salary - Officer 37 A Latin	33,086	46,942	50,265	53,948	55,405	59,306
Salary - Officer 38 - SRO (new hire)	48,157	53,131	53,638	22,638	0	53,000
Salary - Officer 28 M Robertson	51,314	53,600	35,755	19,318	49,628	54,459
Salary - Officer 31 J Mendoza	47,991	52,893	44,168	51,708	52,980	56,715
Salary - Officer 26 S LaRose	50,306	52,879	54,292	53,730	56,374	61,756
Salary - Officer 36 S Anderson	48,721	53,463	53,638	56,082	56,629	61,756
Salary - Officer 39 D Maulen		16,022	50,375	53,417	55,705	58,815
Salary - Officer 40 D Veloz			26,837	50,402	53,266	57,648
Benefits - Misc.	(2,802)	79	12,627	1,647	845	2,000
Benefits - Officer 27 E Martinez	16,240	21,547	22,649	22,449	20,693	23,375
Benefits - Officer 32 C Garza	15,703	21,052	21,266	22,414	11,989	0
Benefits - (Moved to Investigation)						0
Benefits - Officer 34 B McFarlane	15,348	20,742	15,924	18,207	17,986	24,161
Benefits - Officer 35 Vacant	15,550	14,775	21,110	22,305	23,490	24,487
Benefits - Officer 37 A Lattin	9,437	20,591	20,854	22,149	23,286	24,237
Benefits - Officer 38 - SRO (new hire)	15,628	21,314	21,261	9,114	0	23,350
Benefits - Officer 28 M Robertson	15,485	21,300	17,364	8,883	22,587	23,585
Benefits - Officer 31 J Mendoza	15,668	21,361	15,605	21,911	23,050	23,888
Benefits - Officer 26 S LaRose	16,021	21,472	21,267	22,107	23,512	24,566
Benefits - Officer 36 S Anderson	15,169	21,172	20,367	22,408	23,543	24,566
Benefits - Officer 39 D Maulen		7,802	20,936	22,111	23,423	24,171
Benefits - Officer 40 D Veloz			11,912	21,780	23,102	24,014
Fuel Costs	30,370	29,654	27,917	23,981	24,847	33,000
Car Repair & Maintenance	14,102	11,688	13,048	14,238	16,740	18,000
Total Traffic Patrol	654,454	772,204	857,174	841,044	835,295	953,041
Protective Inspections						
Salary - Code Enforcement	44,039	44,197	37,702	40,881	43,764	46,687
Overtime - Code Enforcement	149		259	217	680	700
Benefits - Code Enforcement	17,068	19,679	17,738	21,081	22,258	22,449
Overtime - Benefits			39	33	117	130
Office & Operating Supplies	462	437	610	183	858	500
Uniform Purchase				1,196	90	500
Weed Control	1,077		0			0
Dog Pound Operation	240		326	6	0	0
Fuel - Code Enforcement	1,564	1,651	1,580	1,192	1,314	1,500
Veterinary Cost	799	512	952	114	1,187	1,200
Pet Rescue Contract	6,000	6,000	10,000	10,000	15,000	15,000
Postage	104	69	69	62	112	125
Telephone	753	691	470	449	491	500
Vehicle Repair & Maintenance	2,751	652	50	1,189	779	1,500
Dog Pound - Maint. & Repair				103	0	0
Education/Conferences	109		0	1,598	578	600
Dog Pound - City Water & Sewer Use	304	334	330	372	391	400
Total Code Enforcement Department	75,418	74,222	70,124	78,677	87,619	91,791
DISPATCH						
Salary - Dispatcher 40	44,722	45,003	45,878	46,887	47,825	48,781
Salary - Dispatcher 41	40,653	44,239	45,200	46,194	47,118	48,060
Salary - Dispatcher 42	46,296	46,905	37,181	42,283	44,600	47,374
Salary - Dispatcher 43	44,716	24,912	41,967	45,082	47,662	48,060
Salary - Dispatcher 44	44,062	45,151	45,634	46,194	48,420	49,022
Salary - Dispatcher 46	44,072	44,604	39,047	42,308	44,749	46,687
Salary - Dispatch P/T 47	18,695	30,151	21,946	14,208	14,592	21,972
Salary- Dispatch P/T 48 (new hire)						19,691
Overtime	14,994	5,751	5,798	6,519	11,516	8,000
Benefits - Dispatch			2,652	114	1,702	2,000
Benefits - Dispatcher 40	15,303	19,654	20,644	21,688	22,895	22,789

**CITY OF OTHELLO
2015 Expenditure Budget
General Fund 001**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget Request
Benefits - Dispatcher 41	14,748	19,341	20,066	21,465	22,766	22,672
Benefits - Dispatcher 42	15,705	19,647	16,379	20,876	22,390	22,560
Benefits - Dispatcher 43	15,529	8,548	19,594	22,469	22,871	22,672
Benefits - Dispatcher 44	15,453	19,461	20,064	21,448	22,907	22,828
Benefits - Dispatcher 46	15,851	19,363	18,897	20,816	22,333	22,449
Benefits - Dispatcher 47	2,514	4,988	3,218	1,180	1,221	3,661
Benefits - Dispatch P/T 48 (new hire)						1,313
Benefits - Overtime Dispatchers	5,157	895	833	1,052	1,978	1,300
Office & Operating Supplies	11,439	4,245	6,406	8,142	3,617	7,000
Dispatch Equip. Service Contract	25,842	23,824	27,314	27,795	31,686	29,000
Telephone						0
Century Link - Dispatch	8,273	8,928	9,922	10,421	10,741	11,500
Access Fee	2,640	1,320	0	0	0	0
Total Dispatch	446,664	436,931	448,641	467,141	493,587	529,391
TOTAL POLICE OPERATING EXPENDITURES	1,876,782	2,042,450	2,053,278	1,994,807	2,088,551	2,412,896
CAPITAL EXPENDITURES						
Spillman Software	16,579					57,000
Patrol Vehicles (2)	64,932	62,673	66,527		77,073	90,000
Dispatch Center Radio Update						
Dispatch Center Furnitures						
Dispatch 911 Telephone Recorder						
In-Car Police Digital Video				57,305	-	
Fingerprint Machine						
Ballistic Vests						
Surveillance Equipment						
Mobile Data Terminal						
Total Capital Expenditures	81,511	62,673	66,527	57,305	77,073	147,000
TRANSFERS						
Transfer - LEOFF I Reserves	10,000	10,000	10,000	10,000	10,000	10,000
Total Transfers	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL POLICE NON-OPER EXPENDITURES	91,511	72,673	76,527	67,305	87,073	157,000
GRAND TOTAL - LAW ENFORCEMENT	1,968,293	2,115,123	2,129,805	2,062,112	2,175,624	2,569,896

**CITY OF OTHELLO
2015 Expenditure Budget
General Fund 001**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget Request
ADMINISTRATION						
Payments to LEOFF I Retirees	1,157	1,157	1,199	1,259	1,259	1,200
Benefits-LEOFF Retirees Medical	35,581	58,886	22,682	30,414	29,467	30,000
Benefits-LEOFF L. T. Care Ins.	3,135	1,674	1,674	0	6,768	9,000
Total Administration	39,873	61,717	25,555	31,673	37,493	40,200
Office & Operating Supplies	404					
Building Repair & Maintenance			13,640		328	0
Grounds Maintenance	252	1,022	258	496	0	500
Adams County Fire District #5	227,974	230,937	235,746	241,050	246,514	250,418
Hydrant Usage	-		0			
Irrigation Water Services	361	292	373	463	470	600
Total Operations	228,992	232,251	250,017	242,010	247,312	251,518
CAPITAL EXPENDITURES						
Fire Truck purchase						
Capital - New SUV			32,890			
Total	-	-	32,890	-	-	-
Transfers						
Fire Truck Purchase (Year 1 of 6) (Tsr to Fire Reserve)				80,000		
Total Transfers	-	-	-	80,000	-	-
GRAND TOTAL - FIRE SERVICES						
	268,865	293,968	308,462	353,683	284,805	291,718
RECREATIONAL SERVICES & PROGRAMS						
Salary - Park & Rec Coordinator			29,206	43,333	44,199	47,084
Benefits - Park & Rec Coordinator			14,557	21,798	22,403	24,107
Office & Operating Supplies			372	173	548	1,000
Fuel			495	356	279	600
Prof Services - Engineering (Park)					11,000	10,000
Telephone			1,011	870	872	800
Postage	50	44	43	65	185	100
Travel/Lodging/Meals/Mileage			610	32	0	1,000
Advertising	831	516	1,630	3,566	3,391	5,000
Ball Field Lighting	12,164	8,410	9,614	6,523	5,224	8,000
Fees/Dues/Registration	100	166	199	652	515	700
Recreation Programs			2,333	0	628	3,000
City trips & Tours Travel expense				0	0	
Training				304	120	500
Concessions Water/Sewer Usage	748	995	1,018	1,767	2,240	1,500
Summer Programs-Boys & Girls Club						
Total Recreation Services & Programs	13,893	10,132	61,088	79,438	91,603	103,391
RECREATIONAL POOL PROGRAM						
Salaries - Lifeguards	40,119	39,504	44,462	51,705	59,084	60,267
Salary - Pool Manager	5,826	5,294	5,109	6,696	7,716	7,831
Salary - Asst. Pool Manager	7,547	3,508	3,890	5,158	3,970	4,030
Salary - Concessions	25,060	11,954	12,527	16,909	17,863	18,131
Salary - Event Instructors				120	0	1,000
Overtime	857	58	0	437	1,386	1,414
Benefits (fica, medicare, L&I, Unemp)	4,428	9,831	7,168	7,906	10,173	5,956
Benefits - Pool Manager	730	623	643	837	1,056	779
Benefits - Asst. Pool Mgr.	663	504	504	716	591	417
Benefits - Concessions	2,221	1,208	1,125	1,517	1,628	1,471
Benefits - Overtime	78	8	0	83	129	110
Office & Operating supplies	2,245	1,037	640	702	1,367	1,500
Supplies - Safety	1,284	221	241	1,073	1,330	1,500
Pool Supplies - Chemicals	12,569	11,944	14,498	13,743	15,422	15,500
Staff Uniforms	416	1,571	1,971	1,600	1,837	2,000
Concession Supplies	12,564	7,156	6,725	9,227	11,810	12,500
Minor Equipment - pool programs	211	12	0	388	18	250
Telephone - Pool	2,429	1,084	847	863	890	700
Advertising	702	1,159	1,429	1,500	2,903	3,000
Miscellaneous			513	692	520	600
Training - Pool Staff	1,198	989	2,155	3,230	3,893	4,000
Total Pool Program	121,146	97,666	104,447	125,102	143,588	142,956
TOTAL RECREATION	135,039	107,798	165,535	204,540	235,191	246,347

**CITY OF OTHELLO
2015 Expenditure Budget
General Fund 001**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget Request
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

PARKS DEPARTMENT-POOL FACILITIES						
Pool Maintenance Supplies	3,874	3,181	2,784	2,654	1,816	2,600
Small Tools & Equipment	570	4,334	443	218	1,325	1,000
Electricity	11,665	12,805	13,477	15,903	13,905	16,000
Cascade Gas	11,711	16,665	9,945	4,332	2,973	4,500
Pool EQ and Structure R&M	4,577	6,470	7,138	25,495	7,527	7,000
Pool Operating Permits & Fees	503	120	420	578	120	500
Annual Payment to Adams County	10,000	10,000	10,000	10,000	10,000	10,000
Water & Sewer-PAY to W/S	8,009	6,782	8,415	11,161	8,011	6,500
Total Pool Facilities	50,910	60,356	52,622	70,341	45,677	48,100

PARKS - FACILITIES						
Operating Supplies			38			
Safety Supplies	190	129	154	210	294	1,000
Grounds Maintenance Supplies	5,188	7,300	0			
Parks Small Tools & Equipment	2,250	2,959	1,069	3,137	1,230	1,500
Parks Travel				0	0	500
Park Restroom Rentals	2,980	1,625	1,470	1,375	1,920	2,500
Electricity - Parks & Facilities	13,578	14,871	15,981	15,458	16,679	13,000
Irrigation Expenses	11,843	11,940	14,037	14,053	14,132	14,500
Parks Water Usage	9,527	9,031	9,844	10,796	14,022	9,000
Grounds Maintenance	3,690	224	10,998	11,890	11,841	12,000
Walk path / Sidewalk Improvements						8,000
Park Equipment - Repairs & Maint	10,843	6,915	5,539	6,639	9,481	9,500
Park Structure Repair & Mtn.	10,874	6,109	9,036	15,896	11,948	14,500
Vandalism - Repair & Maint.		2,561	1,236	2,858	3,369	3,500
Vehicle Repair & Maintenance				0		
Sprinkler System Maintenance	7,914	10,420	10,120	3,351	7,672	9,000
Miscellaneous	53		20	22	0	50
Parks Training\Education	925	25	199	224	0	1,000
Total Park Facilities	79,855	74,109	79,739	85,908	92,587	99,550

TOTAL PARK & REC OPER EXPENDITURES	265,804	242,263	297,896	360,809	373,454	393,997
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PARK & REC CAPITAL EXPENDITURES						
Pool - Tile Repair		16,115			46,644	
Pool - Chlorinator		2,428			2,686	
Parks - Tables for parks (10)	9,829	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	194,000
Additional Park Restrooms (1) (Kiwanis '14) (Lions '15)					124,923	
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)						41,000
	160,764	159,938				
Lions Park - Old Bathroom remodel						
New Lawn Mower						
Total Capital Expenditures	170,593	194,023	35,527	100,037	175,120	235,000

**CITY OF OTHELLO
2015 Expenditure Budget
General Fund 001**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget Request
PARK & REC INTERFUND TRANSFERS						
Trs-Out Fund 103 Skateboard Park	100,000	100,000				
Trs-Out Fund 103 Community Ctr.	100,000	100,000	100,000	50,000	-	
TRS-Out Fund 104 Park property purchase				50,000	-	
Trs-Out Fund 310 Main St. Proejct	70,000					
Trs-Out PW Alloc/Street Fund 101	200,000	181,059	241,604	359,998	330,006	300,000
Total Interfund Transfers	470,000	381,059	341,604	459,998	330,006	300,000

GRAND TOTAL - PARKS & RECREATION	906,396	817,345	675,027	920,844	878,581	928,997
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PLANNING DEPARTMENT

Salary - City Planner					5,193	65,000
Benefits - City Planner					2,156	25,209
Salary - Secretary (50%)	40,106	23,309	15,297	14,898	15,353	15,415
Benefits - Secretary (50%)	15,291	10,963	7,350	7,778	8,149	8,100
Office & Operating Supplies	2,011	1,156	212	236	17	300
Small Equipment	205	52	58	0	0	200
Prof. Serv. - Contract Planner	38,400	38,400	38,400	38,400	38,400	0
Prof. Serv. - Planning/engineering	4,503	9,184	360			
Prof. Serv. - Maps, Aerial Photos		1,790	461			
Prof. Serv. Engineering - Plat Review	1,760	13,939	(1,249)	11,966	19,938	12,000
Prof. Services - Translator		50				
Postage	884	1,203	1,236	619	493	900
Telephone	337	369	290	259	266	300
Planning Travel	246		222	0		
Advertising-Legals	122	245	104	323	131	450
Planning Education\Conferences	65		0	0	0	200
Dues & Fees	621	95	0	0	0	200
GIS System						
Total Planning Department	104,551	100,755	62,741	74,479	90,096	128,274

BUILDING DEPARTMENT

Salary - Building Official						
Benefits - Building						
Salary - Secretary (50%)	1,093	11,463	15,297	14,898	15,353	15,415
Benefits - Secretary (50%)	96	5,370	7,350	7,778	8,149	8,100
Office & Operating supplies	1,408	1,194	0	265	0	500
Publications & Code Books	849		0	0	0	150
Small Equip. Purchases	200				0	
Prof. Svcs - Engineering		2,000				
Prof. Svcs - Permit Center	98,500	117,205	111,188	65,004	36,600	36,600
SAFEBUILT - School Charges						
SAFEBUILT - Other City Charges	26,021					
Postage	364	222	222	681	237	300
Dues & Fees	163		95	0	0	150
Building Education\Conferences			0	0	0	50
Building Travel						
Total Building Department	128,693	137,454	134,152	88,626	60,340	61,265

GRAND TOTAL - PLANNING & BUILDING DEPARTMENT	233,244	238,208	196,893	163,105	150,436	189,539
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OPERATING EXPENSES

MCL Payment (Revs from ACLD)	-	2,700	0			
Bldg. Repair & Maintenance	1,787	470	11,996	1,194	2,227	2,000
Library A/C Replacement						
Operating Total	1,787	3,170	11,996	1,194	2,227	2,000

LIBRARY EXPENDITURES TOTAL	1,787	3,170	11,996	1,194	2,227	2,000
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**CITY OF OTHELLO
2015 Expenditure Budget
General Fund 001**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget Request
Payroll Clearing					(4,711)	
TOTAL GENERAL FUND OPER EXPENDITURES	3,751,133	3,966,198	4,040,341	4,004,851	4,104,104	4,562,246
TOTAL GEN FUND NON-OPER EXPENDITURES	757,149	727,778	579,136	786,137	647,824	725,500
GRAND TOTAL GENERAL FUND	4,508,282	4,693,976	4,619,477	4,790,988	4,751,928	5,287,746

**CITY OF OTHELLO
2015 Revenue Budget
STREET FUND 101**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
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STREET FUND REVENUES

BEGINNING FUND BALANCE	416,307	247,200	470,744	681,690	430,818	269,374
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TAXES

Local Retail Sales Tax	460,000	460,000	460,000	645,962	669,988	660,000
Property Tax						
Total Taxes	460,000	460,000	460,000	645,962	669,988	660,000

LICENSES & PERMITS

Right-of-Way Usage Permits	1,321	1,934	2,197	2,030	2,403	2,500
Curb Cutting Permits						
Total Licenses & Permits	1,321	1,934	2,197	2,030	2,403	2,500

INTERGOVERNMENTAL

WSDOT Walk/bike Path Loop						
Department of Transportation				9,500	0	
Trasnsportation Improvement Board				229,384	96,575	2,261,320
M.V. Fuel Tax - City Streets	142,846	152,564	151,602	154,943	156,045	156,131
Road Tax - Lieu of Property Tax						
Adams Co Trans Project	41,175	51,026	47,192	46,348	44,381	50,000
Quadco-Scootney Feasibility						
Reimbursement			1,300			
Total Intergovenmental	184,021	203,590	200,094	440,175	297,001	2,467,451

MISCELLANEOUS:

Investment Interest	10,455	7,349	2,706	1,264	884	878
Street Rep/Water & Sewer						
Other Misc. Street Rev	2,563	1,590	442	890	1,922	0
Sale of Equip/Salvage			15,696	610	10,500	0
Prior Year(s) Corrections				(790)		
Total Miscellaneous	13,018	8,939	18,845	1,974	13,306	878

PWTF Loan Proceeds-SR24		142,500				
Sales of Fixed Assets						
Total Other Financing Sources	0	142,500	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	300,000		230,000		90,000	405,000
TRS - Fund 140 Util Tax						
TRS - Fund 140 Util Tax - Mini Excav.						
TRS - REET Fund 135 (Street Overlays)				200,000	73,000	
TRS - Street Reserve Fund 110 (street projects)				144,600	36,647	16,000
Code Enfrcmnt Allocation						
Public Works Allocation (Park & Rec)			423,163	359,998	330,006	300,000
Public Works Allocation (Water)			242,768	368,316	393,167	350,000
Public Works Allocation (Sewer)	625,000	600,000	48,198	32,324	40,856	80,000
TRS - from Fund 310					353	0
Total Transfers	925,000	686,975	954,629	1,143,238	964,030	1,151,000

TOTAL STREET REVENUES	1,583,360	1,503,938	1,635,764	2,233,378	1,946,728	4,281,829
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TOTAL AVAILABLE REVENUES	1,999,667	1,751,138	2,106,508	2,915,068	2,377,546	4,551,203
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**CITY OF OTHELLO
2015 Expenditure Budget
STREET FUND 101**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget Request
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STREET FUND EXPENDITURES

ROAD & STREET

Supplies - Patching	2,147	740	3,753	1,821	3,332	4,500
Asphalt / Crack / Chip Sealing	25,000	14,865	30,000	34,540	32,100	45,000
Street Repairs					388	5,000

STORM DRAINS

Storm Drains Repair & Maintenance	17	698	99	46	1,278	8,500
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SIDEWALKS

Sidewalk Repair & Maintenance	52	2,229	3,428	3,501	8,241	10,000
Curb and Gutter Repairs					-	10,000

STREET LIGHTS ELECTRICITY

	86,950	94,399	100,331	99,830	105,090	113,000
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TRAFFIC CONTROL

Paint & Stripping Supplies	6,101	7,689	11,152	17,097	11,234	20,000
Traffic Signal Repair Supplies	339		-	-	1,349	2,000
Traffic Control Signs	3,677	12,087	1,776	3,370	7,104	7,000
Traffic Lights Repair & Maintenance	1,664	2,550	1,572	86	4,103	6,000

SNOW & ICE CONTROL

Sand, Salt, Chemicals	10,258	10,407	-	5,498	7,900	11,000
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STREET CLEANING

Sweeper Maintenance	4,338	3,173	3,894	3,513	4,013	4,000
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ROADSIDE

Weed & Debris Removal Services	19,184	18,275	30,878	30,480	30,524	40,000
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Street Operations Total	159,728	167,112	186,884	199,783	216,656	286,000
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STREET ADMINISTRATION

Office & Operating Supplies	19	124	-	86	90	3,150
State Audit						
Postage	442	601	608	593	276	450
Travel/Lodging/Meals/Mileage	250		51	202	1,001	300
Advertising - Legal Publications			-	29	588	300
Streets Training & Education	285	378	486	338	40	600

Street Administration Total	996	1,103	1,145	1,248	1,995	4,800
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TOTAL STREET OPER. EXP	159,728	167,112	186,884	199,783	216,656	286,000
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TOTAL STREET NON-OPER. EXP	996	1,103	1,145	1,248	1,995	4,800
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TOTAL STREET EXPENDITURES	160,723	168,215	188,029	201,031	218,650	290,800
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PUBLIC WORKS EXPENDITURES

Salary - 50 Public Works Director	25,368	90	66,625	73,378	74,719	79,719
Salary - 51 Records Clerk	40,486	41,150	41,531	42,453	43,294	45,360
Salary - 52 Maintenance	46,300	47,003	47,619	48,897	50,935	53,835
Salary - 53 Maintenance	49,158	49,906	51,603	53,026	53,662	54,635
Salary - 54 Maintenance	47,489	49,822	49,269	49,800	51,215	53,035
Salary - 55 Maintenance	47,931	48,159	48,853	49,847	51,815	53,035
Salary - 56 Maintenance	40,247	45,594	48,618	50,406	51,215	53,635

**CITY OF OTHELLO
2015 Expenditure Budget
STREET FUND 101**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget Request
Salary - 57 Maintenance	48,056	47,247	47,742	48,646	48,967	51,835
Salary - 58 Maintenance	46,919	23,452	19,810	42,362	-	
Salary - 59 Maintenance	47,049	47,997	49,250	50,063	51,935	52,435
Salary - 62 Vacant	55,461	61,164				
Salary - Temp. Help	19,645	430	703			
Overtime	27,282	7,266	13,124	16,504	13,649	17,000
Benefits - Miscellaneous		3,288	1,739	793	11,576	2,000
Benefits - 50 Public Works Director	8,447	3,443	24,767	26,386	28,327	29,146
Benefits - 51 Records Clerk	15,531	18,923	19,524	20,888	22,099	24,141
Benefits - 52 Maintenance	16,853	20,602	21,260	22,649	24,243	24,702
Benefits - 53 Maintenance	17,162	20,914	21,778	23,271	24,570	25,002
Benefits - 54 Maintenance	16,609	21,033	21,541	23,008	24,484	24,902
Benefits - 55 Maintenance	17,355	20,716	21,303	22,853	24,904	24,902
Benefits - 56 Maintenance	15,836	20,714	22,224	23,153	24,535	25,002
Benefits - 57 Maintenance	17,527	20,820	21,188	22,763	24,091	24,702
Benefits - 58 Maintenance	16,801	10,105	11,259	21,455	-	
Benefits - 59 Maintenance	17,681	20,571	21,540	22,754	24,612	24,802
Benefits - 62 Vacant	18,232	22,332		11		
Benefits - Temp. Help	3,488	300	264			
Overtime Benefits	9,190	2,240	1,234	2,989	2,622	3,100
Office Supplies	2,733	2,418	4,489	5,132	3,874	3,500
Shop Operating Supplies	4,901	3,229	2,878	6,277	5,086	5,000
Equipment Maintenance Supplies		4,602				
Safety Supplies	2,325	4,832	2,236	2,688	1,813	2,500
Uniforms	2,173	2,804	2,615	3,091	2,930	3,000
Fuel	27,818	27,434	27,658	28,548	23,470	30,000
Small Equipment - Office	1,523	2,423	3,366	2,712	3,000	3,500
Small Tools & Equip. - Shop	7,333	6,772	5,312	5,832	2,489	8,000
Misc. Prof. Services	480	367	145	258	4,425	1,500
Prof. Services - Labor	230	242	40	3,638	75	500
Prof. Services - Engring	21,512	7,853	39,939	5,532	33,458	30,000
Telephone	5,407	6,306	4,209	4,646	4,441	6,000
Travel/Lodging/Meals/Mileage					22	
PW Advertising	987	11	906	-	-	500
Utilities - Shop Electricity	10,975	9,754	10,313	9,433	9,478	9,500
Utilities - Shop Natural Gas	6,775	6,575	5,479	6,416	6,100	8,000
Water/Sewer Use	1,035	2,171	3,388	3,011	3,434	2,500
Office Equip. Rep. & Maint.	969	338	107	937	1,475	2,000
Shop Bldg Rep. & Maint.	9,261	11,268	11,727	15,679	9,469	12,000
Vehicle/equip Rep. & Maint.	23,373	25,094	18,896	21,332	19,530	25,000
Radio System Rep. & Maint.	621	1,065	376	1,469	825	600
Fees/Dues/Registrations	3,920		694	-	799	700
Miscellaneous Expenses	200	186	-	13,232	63	3,500
Contracted Labor - Coyote Ridge	7,408	19,105	21,547	19,393	17,474	20,000
Prof. Svcs. - Boarddocs	755	540	540	540	582	540
Total PW Operations	874,816	820,670	861,228	918,151	881,780	925,265
CODE ENFORCEMENT						
Salary - Code Enfrcmnt/Animal Control						
Total Code Enforcement Operations	-	-	-	-	-	-
TOTAL PW OPERATIONS	874,816	820,670	861,228	918,151	881,780	925,265

**CITY OF OTHELLO
2015 Expenditure Budget
STREET FUND 101**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget Request
CAPITAL EXPENDITURES						
Street lighting project						
Plotter/copy/scanner (1/4)						5,000
Plate Whacker & Jumping Jack	8,408				8,322	
1 Service Truck (Shared cost)	9,875	15,687	10,685			
Beautification Committee			9,680	36,970	24,550	25,000
Street lighting project						
Street Overlay Proj.			42,491	662,404	200,000	
Street Corridor Study			88,278		25,798	
Telemetry Computer and Software Upgrades						
Vactor Purchase				144,499	5	
14th Ave Improvements					110,173	2,373,500
1st Ave South Project					30,186	402,800
Columbia Stormwater Project		110,739				
Highway 24 Underpass/Walkpath						
East Concrete Drive Upgrade						
Scootney Overlay Project			41,466		-	
City Walk Path						
SR 24 Industrial Area	295,371	1,927				
SR 26 & 14th Ave. Intersection						
14th Avenue Expansion Project						
Capital Expenditures Total	313,655	128,353	192,601	843,872	399,035	2,806,300
TRANSFERS						
Fund 310 Main Street Project	220,000					
PW Vehicle Equip. Reserve (110)	20,000		20,000	20,000	20,000	20,000
Gen'l Fund Cost Allocation	125,607	125,607	125,607	168,801	150,894	183,123
PWTF - Broadway Reconstruction	31,666	31,550	31,354	31,255	31,110	30,964
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	134,592
Transfer Total	403,273	163,157	182,961	521,196	342,595	374,679
TOTAL PUBLIC WORKS EXP	1,591,744	1,112,180	1,236,790	2,283,219	1,623,409	4,106,244
GRAND TOTAL STREETS	1,752,467	1,280,395	1,424,818	2,484,250	1,842,060	4,397,044
Estimated Ending Fund Balance	247,200	470,743	681,690	430,818	535,487	154,159
EXP WITH ENDING FUND BAL	1,999,667	1,751,138	2,106,508	2,915,068	2,377,547	4,551,203

CITY OF OTHELLO
2015 Expenditure Budget
STREET FUND 101

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget Request
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**CITY OF OTHELLO
2015 Revenue
TOURISM FUND 114**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
<i>REVENUE</i>						
Beginning Fund Balance	52,427	46,867	45,541	43,364	45,051	42,888
Hotel/Motel Tax	43,241	44,618	37,692	41,258	40,679	39,000
Interest Revenues	993	1,436	430	212	200	199
Prior Year(s) Corrections				(172)		
Total Revenue	44,234	46,054	38,122	41,298	40,879	39,199
Total Rev & Beg Fund Bal	96,660	92,921	83,663	84,662	85,930	82,087

**CITY OF OTHELLO
2015 Expenditures
TOURISM FUND 114**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
<i>EXPENDITURES</i>						
Othello Community Museum	135	684	766	-	580	620
Othello Centennial Committee	4,000				-	
Chamber of Commerce	14,173	12,776	14,276	15,119	10,368	10,886
Old Hotel	7,735	2,480	2,706	2,968	2,104	2,250
Rodeo	5,377	4,877	5,459	5,836	4,136	7,500
All City Car Classic	2,100	1,905	-	1,523	1,391	2,258
Adams County Fair		4,866	-	-	2,744	4,987
Sandhill Crane Festival	10,000	13,506	10,152	10,853	7,692	8,076
Caboose Project	1,854	1,681	1,882	2,012	1,426	1,525
Coulee Corridor Project	1,150	1,269	1,300	1,300	921	985
Othello Mexican Soccer						
American Fiesta Amistad	3,271	3,336	3,758	-	2,000	3,000
Othello Barracudas Swim Team					3,000	-
Distinguished Young Women					4,000	-
Total Expenditures	49,794	47,380	40,299	39,611	40,362	42,087
Ending Fund Balance	46,867	45,541	43,364	45,051	45,568	40,000
Total Exp & Ending Fund Bal	96,660	92,921	83,663	84,662	85,930	82,087

**CITY OF OTHELLO
2015 Revenue
REAL ESTATE EXCISE TAX FUND 135**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
<u>REVENUE</u>						
Beginning Fund Balance	380,591	442,186	396,548	436,006	48,625	8,788
1/4% Local R.E Excise Tax	45,632	28,891	35,900	31,186	37,632	37,000
Dep of Comm. CERB grant (Beautification proj.)				18,525	975	
Investment Interest	8,397	11,683	3,559	1,034	163	163
Assessment Interest	3,979	172				
Assessment Principal	3,587	591				
Prior Year(s) Corrections				(126)		
Revenues	61,595	41,337	39,459	50,619	38,770	37,163
Total Rev & Beg Fund Bal	442,186	483,523	436,006	486,625	87,395	45,951

**CITY OF OTHELLO
2015 Expenditures
REAL ESTATE EXCISE TAX FUND 135**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
<u>EXPENDITURES</u>						
Strt - Beautification lighting proj		86,975		38,000		
TRS - Waterline Improvement Project				170,000	-	
Gen'l Fund - Park Equip & Renovation						
TRS - Gen'l Fund/Fire Truck purchase (Year 1 of 6)				30,000	-	
TRS - Street (Scootney/Overlay)				200,000	73,000	
Total Expenditures	-	86,975	-	438,000	73,000	-
Ending Fund Balance	442,186	396,548	436,006	48,625	14,395	45,951
Total Exp & Ending Fund Bal	442,186	483,523	436,006	486,625	87,395	45,951

**CITY OF OTHELLO
2015 Revenue
UTILITY TAX FUND 140**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
<u>REVENUES</u>						
Beginning Fund Balance	605,701	125,238	297,315	103,189	269,510	107,373
B & O Natural Gas	532,301	1,438,710	429,880	332,389	541,728	630,000
Electricity	444,989	459,244	482,105	473,268	518,831	534,395
Natural Gas	114,074	115,893	100,185	90,128	109,649	115,000
Cable						
Telephone	226,109	195,603	202,654	183,965	169,899	200,000
Prior Year(s) Corrections				(242)		
Utility Taxes	1,317,473	2,209,450	1,214,824	1,079,508	1,340,107	1,479,395
Interest Earnings	9,478	2,086	781	416	208	250
Interest	9,478	2,086	781	416	208	250
Total Revenue	1,326,951	2,211,536	1,215,605	1,079,924	1,340,315	1,479,645
Total Rev & Beg Fund Bal	1,932,652	2,336,774	1,512,920	1,183,113	1,609,825	1,587,018

**CITY OF OTHELLO
2015 Expenditures
UTILITY TAX FUND 140**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
<u>EXPENDITURES</u>						
TRS - Fund 310 Main Street Proj.	592,705	120,100				
TRS - G.O. Bond Main Street	51,402	134,092	134,600			
TRS - SR 24 PWTF Loan		115,425	163,392		157,463	-
TRS - GF-Operations 50% of Rev	660,251	1,083,343	607,412	552,010	804,065	835,858
TRS - Gen'l Fund/Spillman Software				48,200	21,571	57,000
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 Overlays	300,000		230,000		90,000	405,000
TRS - Streets/New Truck			10,500			
TRS - G.O. Debt Service - City Hall	183,057	179,000	182,326	185,293	182,673	184,527
TRS - Fire Reserves	20,000	20,000	20,000	20,000	20,000	
TRS - Water/New Truck			10,500			
TRS - Sewer/New Truck			10,500			
TRS - General Fund/Kiwanis bathrooms		246,000			125,000	
TRS - General Fund/2 police vehicles			30,000	58,100	75,000	90,000
TRS - Pool Repair					42,200	
Total Expenditures	1,807,415	2,039,460	1,409,730	913,603	1,517,972	1,572,385
Restricted Fund Balance						
Ending Fund Balance	125,238	297,314	103,189	269,510	91,853	14,633
Total Exp & Ending Fund Bal	1,932,652	2,336,774	1,512,920	1,183,113	1,609,825	1,587,018

**CITY OF OTHELLO
2015 Revenue
MAIN STREET CONSTRUCTION FUND 310**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
<u>REVENUES</u>						
Beginning Fund Balance		2,030,026	228,554	353	353	-
Adams County Main St. Reimb.	49,986					
Investment Interest	1,937	14,843	288	1	1	
Prior Year(s) Corrections				(1)		
G.O. Bond Proceeds	3,155,804					
Trs-In Strt Rsv Fund 110	100,000					
Trs-In Utility Tax Fund 140	592,705	120,100				
Trs-In Street Fund 101/Olympia St.	220,000					
Trs-In Lions Pk Walk Path Fund	75,000					
Trs-In GF 001 Lions Pk Parking	70,000					
Trs-In Water Rsv Fund 107	859,135					
Trsn-In Solid Waste Rsv Fund 109	49,328					
Trs-In Solid Waste Fund 406	40,000					
Revenue	5,213,895	134,943	288	-	1	-
Interest Earnings					-	
Interest	-	-	-	-	-	-
Total Revenue	5,213,895	134,943	288	-	1	-
Total Rev & Beg Fund Bal	5,213,895	2,164,970	228,842	353	353	-

**CITY OF OTHELLO
2015 Expenditures
MAIN STREET CONSTRUCTION FUND 310**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
<u>EXPENDITURES</u>						
Debt Issue Costs	4,650					
Engineering	631,630	54,790				
Engineering-Adams County	49,986		111			
Construction-Street/Drainage	2,089,685	1,392,123				
Construction-Olympia Avenue	-					
Construction-Alleys	85,606					
Construction-Water Mains	395,712	154,932				
Lions Park - Walk Path	392	(392)				
Traffic Control Devices	34,306	367,145				
Lions Park - Parking Lot Exten.	2,157	(2,157)				
Construction-Beautification	17,493	31,788				
Change Order #4		39,275				
Retainage	(127,748)	(101,088)	228,379			
TRS out - to 101					353	
Total Expenditures	3,183,868	1,936,416	228,490	-	353	-
Ending Fund Balance	2,030,026	228,554	352	353	-	-
Total Exp & Ending Fund Bal	5,213,895	2,164,970	228,842	353	353	-

**CITY OF OTHELLO
2015 Revenue Budget
WATER FUND 401**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget Request
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WATER DEPARTMENT REVENUES

Beginning Fund Balance	1,167,499	981,292	1,269,798	1,276,291	461,909.00	748,929
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GRANT REVENUE

CDBG Grant - Rehab Well #6		325,305				-
Total Grant Revenue	-	325,305	-	-		

WATER SALES

Water Sales	1,799,789	1,929,589	2,117,776	2,277,144	2,510,785	2,350,000
Other Sales						
Tank Water	1,392	1,173				
Water Connection Fees	8,507	24,444	19,361	27,328	31,891	34,000
Gen Facility Charges	21,332	60,241	46,410	51,862	59,815	70,000
Misc Water Operations	3,521	2,362	3,115	4,120	150	-
City Water Usage	18,067	18,085	20,958	23,205	26,124	23,000
Hanging Notice Fee	19,664	20,853	18,979	20,257	21,208	21,500
Total Charges for Services	1,872,272	2,056,747	2,226,598	2,403,916	2,649,973	2,498,500

MISCELLANEOUS REVENUES

Investment Interest	17,411	31,728	11,939	5,471	1,488	1,500
Ins. Claim Recoveries						
Tractor Use by Streets						
Hydrant Use by Fire Dept						
Cashier's Over/Short						
Sale Salvage - Water						
Misc Other Water Rev	3,883	20		311	10,536	200
Insurance Recoveries					109,108	-
Prior Year(s) Corrections				(5,488)		
Total Miscellaneous Revenues	21,294	31,748	11,939	294	121,132	1,700

OTHER REVENUES

Trs-In/Fund 001 Hydrant Costs		36,000	36,000	36,000	13,440	14,000
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
Trs -In/Fund 107 Well #9 project					500,000	600,000
Trs -In/Fund 107 water line improvements/overlays					-	300,000
Trs -In/Fund 107 Orion laptop meter reader					16,000	
Total Transfers	-	36,000	46,500	206,000	529,440	1,179,000

Total New Water Revenues	1,893,566	2,449,800	2,285,038	2,610,210	3,300,545	3,679,200
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TOTAL AVAILABLE FUNDS	3,061,065	3,431,092	3,554,836	3,886,501	3,762,454	4,428,129
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**CITY OF OTHELLO
2015 Expenditure Budget
WATER FUND 401**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget Request
<i>WATER DEPARTMENT EXPENDITURES</i>						
WATER ADMINISTRATION						
Salary - Utility Billing Clerk (1/3)					14,844	15,879
Benefits - Utility Billing Clerk (1/3)					7,462	7,526
Office & Operating Supplies	1,944	2,521	2,443	1,760	3,040	2,800
Small Tools & Equipment	260			493	500	500
On-Line Payment Costs	1,201	1,248	1,671	2,329	2,802	2,500
Postage	3,674	3,658	3,477	3,127	4,190	3,500
Water Travel			500	451	1,189	600
Advertising - Legal Notices	753		41	18	1,290	300
Professional Services		293	300	55	50	300
Mailing Mach. Maint. Contract	602	602	496	602	602	700
Organizational Dues	642	642	642	2,385	2,730	3,000
Prof. Serv. - Boarddocs	755	540	540	540	582	582
Col Basin Dev League - Membership	300	600	600	600	600	600
Col Basin Dev League - Contribution	6,000	6,000	6,000	6,000	6,000	6,000
Water Education	659	570	1,050	390	450	1,200
Water Revenue Tax	89,738	96,204	103,903	112,179	123,386	90,000
Water Administration Total	106,527	112,878	121,663	130,929	169,715	135,987
WATER OPERATIONS						
System Maintenance Supplies	31,748	55,021	30,746	23,107	26,975	25,000
Analysis/Testing Supplies	182	214	1,971	67	454	1,000
Operating Supplies - Chemicals	14,887	22,872	27,674	28,891	25,785	20,000
Water Testing Services	11,073	14,857	13,223	11,583	12,790	17,000
Prof Services - Engineering (Water)					16,891	30,000
Prof. Services - Locates	413	357	382	575	456	500
Prof. Services - Telemetry	2,149	4,709	2,810	4,121	3,694	10,000
Telephone - Telemetry Line	1,727	1,550	2,303	1,394	1,694	2,000
Equipment Rental	30		237	778	-	1,000
Electricity - Well Sites	341,475	363,586	436,061	471,177	515,491	470,000
Street Repairs - PAY to Streets		2,991		1,619	1,942	5,000
Well/Wellsite Repair & Maint	2,568	275	24,573	7,604	1,990	80,000
Meters - Repair & Maintenance	9,995	1,604	654	10,061	10,296	10,000
Well #3 Repair & Maintenance	2,469	2,925	700	829	74,033	
Well #4 Repair & Maintenance	1,609		148	319	38	
Well #5 Repair & Maintenance	274,267	80,515	17,830	71,479	12,310	
Well #2 Repair & Maintenance	7,111	257			-	
Well #7 Repair & Maintenance	8,363	1,686	4,208	984	-	
Well #6 Repair & Maintenance	72,912	589	59,231	749	5	
Well #8 Repair & Maintenance	167	1,615	5,271	98,080	470	
Water Hydrant - Rep & Maint	834	8,314	10,759	3,963	5,436	15,000
Reservoir - Repair & Maintenance					35,337	40,000
System Improvements & Rehab	17,969	34	16,122	1,700	51,837	40,000
Water Operating Permit	4,385	3,763	3,694	2,557	3,226	4,500
Misc. Water Operations Costs	98	110	33	13,191	4,348	100
Water Operations Total	806,430	567,844	658,631	754,828	805,498	771,100
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	26,859	23,022	19,185	15,348	11,511	7,674
Debt Service Total	154,757	150,920	147,083	143,246	139,409	135,572
TOTAL WATER OP EXP	1,067,714	831,642	927,377	1,029,003	1,114,622	1,042,659

**CITY OF OTHELLO
2015 Expenditure Budget
WATER FUND 401**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget Request
CAPITAL EXPENDITURES						
Drill & Equipment Well #9			63,815	75,430	754,524	1,900,000
Plotter/copy/scanner (1/4)		576	1,622			5,000
Telemetry Computer & Software Upgrades				2,241	-	
Well #6 Rehabilitation	131,621	189,662	8,243	2,025	-	
Well #7 Air Conditioning		9,951				
SR 24 Industrial Area						
Water Tower Maintenance Program (1 of 6)					186	265,000
Vactor Purchase				144,436		
Seal Well #1						
Water System Strategic Planning	53,850	3,833				
Hand held Meters						
Water-Line Imprvmnts/Overlays				103,934	96,584	300,000
One Service Truck - (Shared)	9,829	15,689	10,638			
Orion Laptop - Meter Reader	27,604	24,100	21,742		16,000	
Capital Expenditures Total	222,904	243,811	106,060	328,066	867,295	2,470,000
TRANSFERS (Including Debt Payment Transfers)						
TRS - Gen Fund/(Hydrant Utility Tax)		40,744	43,733	47,217	51,433	49,970
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	199,334	317,260	266,979	291,851
TRS - Water Reserves (Fund 107)	281,821	514,900	614,214	1,331,729	-	
TRS - Water Reserves\G.F.C.					-	
TRS - Water Rsrvs-Wells Rehab.						
TRS - P/W Allocation	305,000	313,237	384,827	368,316	393,167	350,000
TRS - Debt Service\Wtr-Swr Bond						
Transfers Total	789,155	1,071,215	1,245,108	2,067,522	714,579	694,821
TOTAL WATER NON-OP EXP	1,012,059	1,315,026	1,351,168	2,395,588	1,581,873	3,164,821
TOTAL WATER EXP	2,079,773	2,146,668	2,278,545	3,424,591	2,696,495	4,207,480

**CITY OF OTHELLO
2015 Revenue Budget
SEWER FUND 404**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
<i>SEWER FUND REVENUES</i>						
Beginning Fund Balance	166,481	159,637	228,525	202,062	170,574.00	211,394
INDIRECT FEDERAL GRANT						
Grant-SR 24 Industrial Area					854,720	
Total Indirect Federal Revenues	-	-	-	-	854,720	
SERVICE REVENUES						
Sewer Service Sales	787,981	864,063	955,376	1,077,921	1,212,564	1,250,000
Other Sewer Operations Revenues						
Sewer Connection Fees	5,465	15,090	7,350	10,310	13,230	16,000
Sewer General Facility Charges	700			1,760	-	-
Sewer Used By Other Funds	4,991	4,838	5,884	8,438	6,952	7,500
Total Service Revenues	799,137	883,991	968,609	1,098,429	1,232,746	1,273,500
MISCELLANEOUS REVENUES						
Investment Interest	6,156	4,985	1,650	465	516	450
Tractor Used By Streets						
Other Incomes - Sewer	350	1,206		-	11,123	1,200
Prior Year(s) Corrections				(320)		
Total Miscellaneous Revenues	6,506	6,191	1,650	145	11,638	1,650
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	805,643	890,182	980,760	1,098,574	2,099,104	1,275,150
TOTAL SEWER FUND	972,124	1,049,819	1,209,285	1,300,636	2,269,678	1,486,544

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**CITY OF OTHELLO
2015 Expenditure Budget
SEWER FUND 404**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
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SEWER FUND EXPENDITURES

SEWER ADMINISTRATION

Salary - Utility Billing Clerk (1/3)					14,844	15,879
Benefits - Utility Billing Clerk (1/3)					7,462	7,526
Office & Operating Supplies	1,137	2,092	1,528	1,069	2,018	2,500
Small Tools & Equipment	260			0	0	500
On-Line Payment Costs	1,320	1,248	1,728	2,329	2,802	2,000
Misc Sewer Admin				55	79	100
Postage	1,621	1,547	1,699	1,524	3,096	2,000
Sewer Travel			2,931	404	1,608	1,200
Advertising - Legal Notices			62	190	517	100
Mailing Mach. Maint. Contract	602	602	496	602	602	700
Organizational Dues		60		0	200	2,500
Prof. Svcs. - Boarddocs	755	540	540	540	582	540
Sewer Training & Education	80	465	990	540	450	1,200
Sewer Revenue Tax	16,343	19,717	19,748	23,193	24,661	19,500
Administration Total	22,117	26,271	29,722	30,446	58,921	56,245

SEWER FACILITIES

Equip/Vehicle Repairs & Mtn.				0		
Sewer Plant Bldg Repair & Maint	1,049	470	55	126	159	3,000
WWTP Grounds Maintenance				0	0	2,000
Facilities Total	1,049	470	55	126	159	5,000

OPERATIONS SEWER

System Maintenance Supplies	1,528	2,189		2,564	0	
Sewer Lab Supplies	3,813	5,592	3,214	4,547	3,821	4,000
Small Tools & Equipment		1,102		11	1,000	1,000
Lab Equipment Purchases	2,069	3,180	1,013	859	4,166	4,000
Prof. Serv. - Sewer Operations	610	1,306	2,075	5,000	1,500	2,000
Prof Services - Engineering (Sewer)					16,891	30,000
Electricity - Sewer Treatment Bldg	5,374	5,980	5,644	6,170	5,772	6,000
Electricity - Sewer Lift Station					0	
System Maintenance		828	326	2,545	9,968	10,000
Canal & Lagoons Maintenance	5,283	2,605		0	4,554	10,000
Dept\Ecology-Discharge Permit	7,318	9,182	8,304	9,208	10,073	10,500
Misc. Sewer Costs	13	13	13	13,171	4,341	100
Street Repairs - to Streets		2,622		0	3,085	5,000
Operations Total	26,009	34,599	20,590	44,075	65,170	82,600
TOTAL SEWER OP EXP	49,174	61,340	50,367	74,647	124,250	143,845

NON-EXPENDITURES

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

SEWER CAPITAL EXPENDITURES

Vactor Purchase		5,379		144,436		
Plotter/copy/scanner (1/4)		576	20,384			5,000
1 Service Truck (shared cost)	9,829	15,553	10,638			
Sewer Line Extension/Broadway (McCann Lagoon)		12,988	1,521			
Broadway to Port District Sewer						
West Moon Street Sewer Line			113,431	27,774	672,670	
Ice Machine (shared cost)						
Copy Machine (shared cost)						

CITY OF OTHELLO
2015 Expenditure Budget
SEWER FUND 404

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Gas Heater P/W (shared cost)						
Lab Equipment						
Capital Expenditures Total	9,829	34,496	145,974	172,210	672,670	5,000
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	87,484	137,246	147,636	172,359
TRS - Sewer Reserves \ G.F.C. (108)	5,000	55,000	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)	490,000	441,539	579,699	657,637	945,000	900,000
TRS - P/W Allocation	120,000	105,704	87,698	32,324	40,856	80,000
TRS - Debt Service\Wtr-Swr Bond						
Transfers Total	753,484	740,727	810,881	883,207	1,189,492	1,208,359
TOTAL SEWER NON-OP EXP	763,313	775,223	956,856	1,055,417	1,863,643	1,213,359
TOTAL SEWER EXP	812,487	836,563	1,007,223	1,130,064	1,987,893	1,357,204

**CITY OF OTHELLO
2015 Revenue Budget
SOLID WASTE FUND 406**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
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SOLID WASTE - REVENUES

BEGINNING BALANCE	175,480	151,574	112,829	109,779	55,396	146,451
Garbage/Solid Waste Fees	1,006,482	1,009,249	990,359	1,020,355	991,951	1,048,107
Investment Interest	2,412	5,117	1,676	646	262	350
Misc. Solid Waste Revenue	239			22		
State Refuse Collection Tax				-		
Prior Years Correction(s)				(482)		
Transfer from Reserves				-	155,000	
TOTAL NEW REVENUES	1,009,133	1,014,366	992,035	1,020,541	1,147,213	1,048,457
TOTAL SOLID WASTE REVENUES	1,184,613	1,165,940	1,104,864	1,130,320	1,202,609	1,194,908

**CITY OF OTHELLO
2015 Expenditure Budget
SOLID WASTE FUND 406**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
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SOLID WASTE - EXPENDITURES

ADMINISTRATION

Salary - Utility Billing Clerk (1/3)					14,844	15,879
Benefits - Utility Billing Clerk (1/3)					7,462	7,526
Office & Operating Supplies	1,137	1,903	1,784	1,069	2,147	1,500
On-Line Payment Costs	1,083	1,248	1,613	2,329	2,802	2,700
Telephone						
Postage	3,032	2,617	2,592	2,338	3,435	3,200
Travel/Lodging, Meals, Mileage					98	500
Advertising - Legal Notices					26	
Solid Waste Education						200
Mailing Mach. Maint. Contract	602	602	496	602	602	602
Misc. Solid Waste Expense	440			3,313	-	-
Prof. Svcs - Boarddocs	755	540	540	540	582	582
Administration Total	7,048	6,910	7,024	10,191	31,998	32,689

OPERATIONS

Solid Waste Alley Maint. Supplies						
Adams County Landfill Fees	519,359	513,901	487,957	508,074	524,697	507,105
CDSI Collection Fees	344,751	405,964	378,151	387,223	375,152	369,595
Operations Total	864,111	919,865	866,107	895,297	899,848	876,700

OTHER EXPENDITURES

External Taxes (State B & O)	17,171	18,168	17,826	16,800	14,879	17,000
State Refuse Collection Tax	36,234	36,336	35,653	36,722	35,710	36,000
Other Expenditures Totals	53,405	54,504	53,479	53,522	50,589	53,000

CAPITAL EXPENDITURES

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

INTERFUND TRANSERS

Trs-Out/Fund 310 Main St. Proj.	40,000					
General Fund Allocation	68,475	68,475	68,475	101,960	118,365	122,641
Interfund Transfers	108,475	68,475	68,475	101,960	118,365	122,641

TOTAL SOLID WASTE EXPENDITURES	1,033,039	1,053,368	995,086	1,074,923	1,100,800	1,140,030
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CITY OF OTHELLO
2015 Revenue & Expenditures
PARK & RECREATION RESERVE FUND 103

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
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REVENUES

Beginning Fund Balance		200,079	400,616	501,387	552,038	352,363
Investment Interest	79	537	771	651	339	335
TRS IN - Skateboard Park	100,000	100,000				
TRS IN - Community Center (From Gen Fund 001)	100,000	100,000	100,000	50,000	-	
TOTAL REVENUES	200,079	400,616	501,387	552,038	552,377	352,698

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
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EXPENDITURES

TRS. to GF - General						
TRS. to GF - General						
Trs to GF - Skate Park					200,000	
TOTAL EXPENDITURES	-	-	-	-	200,000	-
ENDING FUND BALANCE	200,079	400,616	501,387	552,038	352,377	352,698
TOTAL	200,079	400,616	501,387	552,038	552,377	352,698

CITY OF OTHELLO
2015 Revenue & Expenditures
REAL PROPERTY RESERVE FUND 104

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
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REVENUES

Beginning Fund Balance	298,302	306,524	318,651	325,211	381,476	390,226
Park Mitigation Fee	3,530	9,500	4,500	6,045	8,750	7,250
Investment Interest	4,692	6,377	2,060	1,288	1,364	1,600
Prior Year(s) Corrections				(1,068)		
TRS IN - Park Mitigation (From Gen Fund 001)				50,000		
TOTAL REVENUES	306,524	322,401	325,211	381,476	391,590	399,076

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
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EXPENDITURES

Professional Services- Appraisal		3,750				
TRS. to GF - General						
TRS to Strt Reserves						
TRS to GF Reserves						
TRS. to GF - Fire Station						
TOTAL EXPENDITURES	-	3,750	-	-	-	-
ENDING FUND BALANCE	306,524	318,651	325,211	381,476	391,590	399,076
TOTAL	306,524	322,401	325,211	381,476	391,590	399,076

**CITY OF OTHELLO
2015 Revenue & Expenditures
LEOFF RESERVE FUND 105**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
						-

REVENUES

Beginning Fund Balance	51,353	62,497	74,192	84,723	94,763	105,193
Investment Interest	1,144	1,694	532	327	355	435
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	62,497	74,191	84,723	94,763	105,117	115,628

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
						-

EXPENDITURES

TRS - expense						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	62,497	74,191	84,723	94,763	105,117	115,628
TOTAL	62,497	74,191	84,723	94,763	105,117	115,628

**CITY OF OTHELLO
2015 Revenue & Expenditures
FIRE DEPARTMENT RESERVE FUND 106**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
						-

REVENUES

Beginning Fund Balance	40,113	60,650	81,609	69,927	169,965	190,202
Investment Interest	537	959	319	189	197	250
Prior Year(s) Corrections				(151)		
Transfers-In (from Fund 001) (Fire truck yr 1 of 6)				80,000	-	
Transfers-In (from Fund 140)	20,000	20,000	20,000	20,000	20,000	
TOTAL REVENUES	60,650	81,609	101,927	169,965	190,162	190,452

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
						-

EXPENDITURES

TRS. to GF - Capital/Fire Dept. SUV			32,000			
TOTAL EXPENDITURES	-	-	32,000	-	-	-
ENDING FUND BALANCE	60,650	81,609	69,927	169,965	190,162	190,452
TOTAL	60,650	81,609	101,927	169,965	190,162	190,452

**CITY OF OTHELLO
2015 Revenue & Expenditures
FUND 107 - WATER RESERVES**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
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REVENUES

Beginning Fund Balance	841,642	281,495	808,325	1,426,851	2,758,386	2,257,386
Investment Interest	17,167	11,929	4,313	6,701	13,235	15,000
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	281,821	514,900	614,214	1,331,729		
TOTAL REVENUES	1,140,630	808,324	1,426,851	2,758,385	2,771,621	2,272,386

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
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EXPENDITURES

General Facility Improvements						
Trs. To Main Street Project	859,135					
Trs - 401 Water Tower Maint prog					-	265,000
Trs - 401 Well 9 Proj					500,000	600,000
Trs - 401 water line improvements/overlays					-	300,000
Trs - 401 Orion laptop meter reader					16,000	
TRS. to Water- Water Imprmnts						
TOTAL EXPENDITURES	859,135	-	-	-	516,000	1,165,000
ENDING FUND BALANCE	281,495	808,324	1,426,851	2,758,385	2,255,621	1,107,386
TOTAL	1,140,630	808,324	1,426,851	2,758,385	2,771,621	2,272,386

**CITY OF OTHELLO
2015 Revenue & Expenditures
FUND 108 - SEWER RESERVES**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
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REVENUES

Beginning Fund Balance	1,443,561	2,012,110	2,600,142	3,250,201	3,962,340	5,040,545
Investment Interest	23,550	41,493	15,360	24,000	20,171	24,000
Prior Year(s) Corrections					-	
TRS IN - Sewer Fund 404	490,000	491,539	579,699	587,974	945,000	900,000
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	2,012,111	2,600,142	3,250,201	3,917,175	4,982,511	6,019,545

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
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EXPENDITURES

TRS - Sewer Improvements						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	2,012,111	2,600,142	3,250,201	3,917,175	4,982,511	6,019,545
TOTAL	2,012,111	2,600,142	3,250,201	3,917,175	4,982,511	6,019,545

**CITY OF OTHELLO
2015 Revenue & Expenditures
SOLID WASTE RESERVE FUND 109**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUES						
Beginning Fund Balance	198,957	155,820	162,323	164,179	164,121	9,577
Investment Earnings	6,191	6,503	1,855	1,081	349	30
Prior Year(s) Corrections				(1,139)		
TOTAL REVENUES	205,148	162,323	164,178	164,121	164,470	9,607

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
EXPENDITURES						
TRs. to Main Street Project	49,328					
Trs to Solid Waste					155,000	
TOTAL EXPENDITURES	49,328	-	-	-	155,000	-
ENDING FUND BALANCE	155,820	162,323	164,178	164,121	9,470	9,607
TOTAL	205,148	162,323	164,178	164,121	164,470	9,607

**CITY OF OTHELLO
2015 Revenue & Expenditures
STREETS RESERVE FUND 110**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUES						
Beginning Fund Balance	382,261	310,555	317,732	339,974	216,011	200,000
Columbia Improvements - OHA Main & Cunningham Rd Improve.						
Columbia Improvements Investment Earnings	8,294	7,177	2,242	1,074	636	750
Prior Year(s) Corrections				(437)		
TRs IN - Streets						
TRs IN - Streets - Equipment	20,000		20,000	20,000	20,000	20,000
TOTAL REVENUES	410,555	317,732	339,974	360,611	236,647	220,750

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
EXPENDITURES						
TRs to Street for Overlays	100,000					
TRs to Street (street projects) TRs. TO STREETS FOR 14TH & MAIN				144,600	36,647	16,000
TOTAL EXPENDITURES	100,000	-	-	144,600	36,647	16,000
ENDING FUND BALANCE	310,555	317,732	339,974	216,011	200,000	204,750
TOTAL	410,555	317,732	339,974	360,611	236,647	220,750

**CITY OF OTHELLO
2015 Revenue & Expenditures
DONATIONS FUND 111**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
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REVENUES

Beginning Fund Balance	2,687	2,323	2,486	1,744	1,694	944
Investment Interest			1			
Othello Brochure Donations (NA)						
Shop With A Cop				400	400	100
Shop With A Cop - Beta Sigma Phi				550		
Shop With A Cop - Police Emees					100	
SIDNE Vehicle Purchase (NA)						
Shop With A Cop - Wal Mart	836	1,633.00	377		1,250	1,000
Main St. Lighting Project			250	200	-	
Swimming Pool Donations (NA)						
Donations for Dog Igloos						
TOTAL REVENUES	3,523	3,956	3,114	2,894	3,444	2,044

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
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EXPENDITURES

Brochure Donation to Chamber (NA)						
Police - Walmart Contribution (NA)						
Shop-with-a-Cop Donations	1,200.00	1,470.00	1,369	1,200	1,557	1,000
Donations for Dog Igloos						
Pool Toys - '06 Donation (NA)						
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 - YOUTH ACTIVITIES						
TOTAL EXPENDITURES	1,200	1,470	1,369	1,200	2,007	1,000
ENDING FUND BALANCE	2,323	2,486	1,744	1,694	1,438	1,044
TOTAL	3,523	3,956	3,114	2,894	3,444	2,044

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CITY OF OTHELLO
2015 Revenues & Expenditures
PWTF BROADWAY 2006 DEBT SERVICE FUND 220

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUES						
BEGINNING BALANCE	73	45	48	1	0	-
Interest Revenue						
TRS-Strt\1989 PWTF Loan						
TRS-Strt\2000 PWTF Loan	31,666	31,548	31,354	31,255	31,110	30,964
TOTAL REVENUES -PWTF BRDWY	31,739	31,593	31,402	31,255	31,110	30,964
EXPENDITURES						
1989 PWTF Prin Payment					-	
1989 PWTF Int Payment					-	
TOTAL 1989 Broadway PWFT Loan	-	-	-	-	-	-
2006 PWTF Prin Payment	29,211	29,211	29,211	29,211	29,211	29,211
2006 PWTF Int Payment	2,483	2,337	2,191	2,045	1,899	1,753
TOTAL 2006 Broadway PWFT Loan	31,694	31,548	31,401	31,255	31,109	30,964
TOTAL EXPENDITURES - PWTF BRDWY	31,694	31,548	31,401	31,255	31,109	30,964
ENDING FUND BALANCE	45	45	1	-	1	-
TOTAL	31,739	31,593	31,402	31,255	31,110	30,964

CITY OF OTHELLO
2015 Revenue
PWTF LOAN 2009 SR 24 DEBT SERVICE FUND 223

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 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
2015 Revenue
2010 Bond - Main Street Construction Project Fund 225

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
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REVENUES

BEGINNING BALANCE		-	1	510	1,009	-
Interest Revenue						
Trs-In/Utility Tax Fund 140	51,402	134,592	134,600			
TRS-in Street Fund 101				134,590	134,591	134,592
TOTAL REVENUES - MAIN STREET	51,402	134,592	134,601	135,100	135,600	134,592

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
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EXPENDITURES

G.O. Bond Principal Pmt						
G.O. Bond Interest Pmt	51,402	134,092	134,091	134,091	134,091	134,092
Administrative Fees		500		-	1,266	500
TOTAL	51,402	134,592	134,091	134,091	135,357	134,592
TOTAL EXPENDITURES - MAIN STREET	51,402	134,592	134,091	134,091	135,357	134,592
ENDING FUND BALANCE	0.00	0.00	510	1,009	243	-
TOTAL	51,402	134,592	134,601	135,100	135,600	134,592

CITY OF OTHELLO
2015 Revenue
2001 Refunding Bond - City Hall Fund 231

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
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REVENUES

BEGINNING BALANCE	1,940		92	1	-	3
Investment Interest	500					
TRS - Fund 140	182,757	179,000	182,326	185,293	182,673	184,527
TOTAL REVENUES -G.O. BONDS	185,197	179,000	182,418	185,294	182,673	184,530

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
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EXPENDITURES

GO Principal Payment	145,000	145,000	155,000	165,000	170,000	180,000
GO Interest Payment	39,697	33,607	27,115	19,993	12,370	4,230
Bond Admin Fees	500	393	302	302	300	300
TOTAL EXPENDITURES- G. O. BONDS	185,197	179,000	182,417	185,295	182,670	184,530
ENDING FUND BALANCE	-	-	1	(1)	3	-
TOTAL	185,197	179,000	182,418	185,294	182,673	184,530

City of Othello 2015



Payroll

2015 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	50,172.83	51,372.83	52,812.83	54,732.83	57,132.83
	Monthly	4,181.07	4,281.07	4,401.07	4,561.07	4,761.07
	40/hr/wk	24.12	24.70	25.39	26.31	27.47

Administration Secretary	Annual	38,614.31	39,814.31	41,254.31	43,174.31	45,574.31
	Monthly	3,217.86	3,317.86	3,437.86	3,597.86	3,797.86
	40/hr/wk	18.56	19.14	19.83	20.76	21.91

Building/Planning Secretary (Permanent Part-time)	Annual	23,870.27	25,070.27	26,510.27	28,430.27	30,830.27
	Monthly	1,989.19	2,089.19	2,209.19	2,369.19	2,569.19
	25/hr/wk	18.36	19.28	20.39	21.87	23.72

Utility Billing Clerk	Annual	39,741.75	40,941.75	42,381.75	44,301.75	46,701.75
	Monthly	3,311.81	3,411.81	3,531.81	3,691.81	3,891.81
	40/hr/wk	19.11	19.68	20.38	21.30	22.45

Deputy City Clerk	Annual	37,026.06	38,226.06	39,666.06	41,586.06	43,986.06
	Monthly	3,085.51	3,185.51	3,305.51	3,465.51	3,665.51
	40/hr/wk	17.80	18.38	19.07	19.99	21.15

Public Works Records Clerk	Annual	38,399.54	39,599.54	41,039.54	42,959.54	45,359.54
	Monthly	3,199.96	3,299.96	3,419.96	3,579.96	3,779.96
	40/hr/wk	18.46	19.04	19.73	20.65	21.81

EXEMPT POSITIONS						
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City Administrator	Annual	117,300.00	Planning/Bldg Official	Annual	75,000.00
	Monthly	9,775.00		Monthly	6,250.00
	40/hr/wk	56.39		40/hr/wk	36.06

City Clerk	Annual	70,637.41	Public Works Director	Annual	79,719.24
	Monthly	5,886.45		Monthly	6,643.27
	40/hr/wk	33.96		40/hr/wk	38.33

Assistant Police Chief	Annual	82,107.88	I T Manager	Annual	62,000.00
	Monthly	6,842.32		Monthly	5,166.67
	40/hr/wk	39.47		40/hr/wk	29.81

Police Chief	Annual	90,000.00	Park & Rec Supervisor	Annual	47,083.53
	Monthly	7,500.00		Monthly	3,923.63
	40/hr/wk	43.27		40/hr/wk	22.64

Finance Officer	Annual	99,000.00
	Monthly	8,250.00
	40/hr/wk	47.60

Salary set by Ordinance Mayor Council Members	Annual	Monthly
	9,000.00	750.00
	3,600.00	300.00

UNION POSITIONS Wages set by contract		Entry Starting Pay	After Six Months	Year 1 or Step 2	Year 2 or Step 3	Year 3 & on -- or Step 4
Teamsters % Increase (Serg.)	104.0%					
Teamsters % Increase (Patrol)	102.0%					
Teamsters % Increase (Disp/CE)	102.0%					
Operators % Increase (CBA)	101.0%					
Operators % Increase (CPI)	102.0%					

Maintenance Worker	Annually	41,333.30	42,857.92	44,381.69	48,108.13	51,834.57
	Monthly	3,444.44	3,571.49	3,698.47	4,009.01	4,319.55
	40/hr/wk	19.87	20.60	21.34	23.13	24.92

Sergeant	Annual	67,535.60	69,034.60	70,833.39	73,231.79	76,229.79
	Monthly	5,627.97	5,752.88	5,902.78	6,102.65	6,352.48
	40/hr/wk	32.47	33.19	34.05	35.21	36.65

Patrolman	Annually	48,387.54	50,806.89	53,347.31	56,014.65	58,815.40
	Monthly	4,032.29	4,233.91	4,445.61	4,667.89	4,901.28
	40/hr/wk	23.26	24.43	25.65	26.93	28.28

Year 5	Year 10	Year 15
61,756.06	64,843.97	68,086.10
5,146.34	5,403.66	5,673.84
29.69	31.17	32.73

Dispatcher/ Code Enforcement	Annually	40,168.69	42,055.54	43,944.48	46,000.46	48,060.43
	Monthly	3,347.39	3,504.63	3,662.04	3,833.37	4,005.04
	40/hr/wk	19.31	20.22	21.13	22.12	23.11
Dispatch Supervisor	2%	Monthly				4,085.14

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 issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FTE: Full-time equivalent employee.

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

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

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

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

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

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

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

GOALS: The objective of specific tasks and endeavors.

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

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

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

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

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

INTERGOVERNMENTAL SERVICES:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ORDINANCE: A statute or regulation enacted by City Council.

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

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

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

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

Examples include insurance and retirement benefits.

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

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

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

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

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

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

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

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

RCW: Revised Code of Washington.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

WAC: Washington Administrative Code,

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

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

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