

CITY OF OTHELLO



2014 ADOPTED BUDGET

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The City of Othello

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MEMORANDUM

Date: February 27, 2014
From: Shawn Logan, Mayor
To: City Council Members
Re: 2014 Budget Message

For the past seven 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 vision for 2014. 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 revenues for the City are \$26,045,371. Total expenditures are \$18,625,073 for a total ending fund balance of \$7,420,298.

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 \$1,526,228. Property valuations are estimated at \$481,763,750. Earned interest income has been projected to be 1% as a conservative measure for 2014. 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 2014 budget reflects a 2.0% increase in the Teamsters collective bargaining agreement. The Operating Engineers collective bargaining agreement also reflects a 2.0% increase for 2014, as does all non-union salary increases.

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 2014 beginning fund balance for the General Fund is estimated to be \$600,289. New revenues are expected to be \$4,836,387 for total available resources of \$5,436,676. Total anticipated expenditures are

\$4,891,735. The General Fund balance at the end of 2013 is anticipated to be \$600,289. 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 \$31,990 for replacement computer servers, City hall copier, and a new recording system in the Council Chambers.

The Police Department budget is 46% of the General Fund. The Police Department capital budget for 2014 contains \$75,000 for two new police utility vehicles.

Fire Services in the General Fund total \$287,774, of which \$246,474 is contract services with Adams County Fire District #1, including a 2.25% CPI increase per contract. This increase is optional, however the fire department has imposed the increase for the last 10 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 2014 the balance in that fund is estimated at \$190,383.

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 for 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 2014 budget will be larger than the 2013 budget. Capital projects for 2014 total \$329,000 and include a skateboard park, an additional restroom at Kiwanis park, and a new pool chlorinator.

The 2014 Park and Recreation budget, including capital expenditures, is up from 2013 by \$159,091. Most of the increase is due to capital expenditures.

2014 Building/Planning/Code Enforcement expenditures decreased from 2013 mainly as a result of revisiting our contracts for professional services.

Library operating expenses for 2014 budgeted at \$2,400, which is typical for regular operations.

Street Fund Expenditures

The Street Fund budget for 2014 represents 9.3% of the total city budget. Anticipated beginning fund balance for the Street Fund is \$284,358; total new revenues are estimated to be \$1,601,389; total available resources are \$1,885,747. Approved expenditures for 2014 are \$1,735,538 for an anticipated ending fund balance of \$184,340. The Street Fund budget reflects an overall increase of \$778,794 for 2013 due to an increase of \$150,209 in capital projects. Street capital expenses for 2014 consist \$200,000 for street overlay projects and \$8,500 for a new plate whacker & jumping jack.

The Street Reserve Fund will begin the year with a balance of \$216,719. Revenues include \$1,400 in interest earnings and a \$20,000 transfer from the Street Fund. The expenses for 2014 consist of a \$38,000 transfer to the street fund for street overlays. This will leave an ending fund balance of \$200,119 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 2014 is expected to be \$35,314, with new revenues of \$39,245, for total available revenues of \$74,559. Total expected expenditures are \$34,362 with an estimated ending fund balance of \$40,197 for 2014. The established Council guidelines for reserves are \$40,000.

Real Estate Excise Tax Fund

The beginning fund balance for the REET Fund in 2014 is \$49,855, with anticipated revenues of \$33,500, for total available revenues in the Real Estate Excise Tax Fund of \$83,355. Total expected expenditures for 2014 are at \$0. The Council wished to leave this fund alone to let it build up again. The ending balance is expected to be \$83,355.

Utility Tax Fund

The estimated beginning fund balance in the Utility Tax Fund for 2014 is \$300,044. Revenue generated from the 6% utility tax on Natural Gas, Electricity and Telephone Utilities is projected to be \$1,210,500, for total available revenues, of \$1,510,544. Expenditures total \$1,401,436. Expenditures will be distributed as follows; \$726,300 to General Fund operations, \$25,000 to replace the City Hall servers, \$90,000 for street fund overlay projects, \$20,000 to reserves for fire equipment, \$125,000 for a new bathroom at Kiwanis park, \$75,000 for two new police utility vehicles, \$157,463 for SR24 PWTF loan debt service, and, \$182,673 for City Hall debt service

Sidewalk Construction Fund

Beginning fund balance for the Sidewalk Construction Fund in 2014 is \$11,664. Ending fund balance is anticipated to be \$11,724.

Water Utility Fund

Beginning fund balance in the Water Fund for 2014 is projected to be \$200,00. Total revenues are likely to be \$4,796,712 resulting in total available revenue of \$4,996,712. \$4,796,712 has been appropriated for operational expenditures, and \$3,181,000 for capital expenditures, leaving an ending fund balance of \$200,000. Water capital projects include \$2,600,000 to drill and equip a new Well, \$265,000 for a new water tower maintenance program (year one of six), \$300,000 for infrastructure improvements, and 16,000 for new meter reader equipment.

The Water Reserve Fund will begin 2014 with a balance of \$2,879,809. Revenue includes \$8,000 in interest. Expenses total 2,646,462 for the four capital projects mentioned above. Leaving a fund balance of \$241,347.

Sewer Utility Fund

2014 beginning fund balance for the Sewer Fund is \$75,000. New revenue is anticipated to be \$1,066,100, for a total of \$1,141,000 in available revenues. Appropriated expenditures are \$1,066,100, leaving an ending fund balance of \$75,000. Transfers from the Sewer Fund include \$634,071 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. \$137,246 to the general fund for the cost allocation, and \$100,000 to the street fund for the public works allocation.

The Sewer Reserve Fund will begin the year with a balance of \$3,924,975. Revenue includes transfers of \$634,071 from the sewer fund and interest earnings of \$13,000, leaving a 2014 ending fund balance of \$4,627,046, of which \$200,000 is emergency reserves.

Solid Waste Utility Fund

The Solid Waste Fund is estimated to have a beginning fund balance of \$60,069 in 2014. New revenues are projected to be \$1,180,800 giving this fund \$1,240,869 in available revenue. \$1,153,093 in expenditures has been appropriated for 2014, resulting in an ending fund balance of \$87,776. Current expenses for 2014 include landfill fees of \$515,000 and \$400,000 for contracted services with CDSI. Capital projects for 2014 contain \$55,000 for alley approach restoration.

Reserve Funds

Beginning fund balance for all Reserve Funds in 2014 is estimated to be \$8,386,023. Total new revenues are \$771,871 and expenditures are \$3,040,262, leaving an ending balance of \$6,117,632.

Debt Service Funds

The City has the following Debt Service Funds and payments for 2014.

1. Public Works Trust Fund, SR24 (\$157463) (final payment in 2014)
2. General Obligation Bond (2001), Refunding Bond, City Hall/Police Station (\$182,672) (final payment in 2015)
3. Public Works Trust Fund, Broadway (\$31,109) (final payment in 2027)
4. General Obligation Bond (2010), Main Street Construction Project (\$134,591) (final payment in 2035)

Summary

In summary, the 2014 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 2014.
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 2014.
5. Review comprehensive plan relative to growth of the City of Othello.

I hope that you will favorably consider the 2014 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 2014 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 2014. 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 2014 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

2014 Adopted Budget

Budget Adopted: November 25, 2013



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

Council Members

Pos. #1 – Genna Dorow 2014 - 2017

Pos. #2 – John Lallas 2014 – 2017

Pos. #3 – Corey Everett 2014 - 2017

Pos. #4 – Eugene Bain 2012 – 2015

Pos. #5 – Kenneth Johnson 2012 - 2015

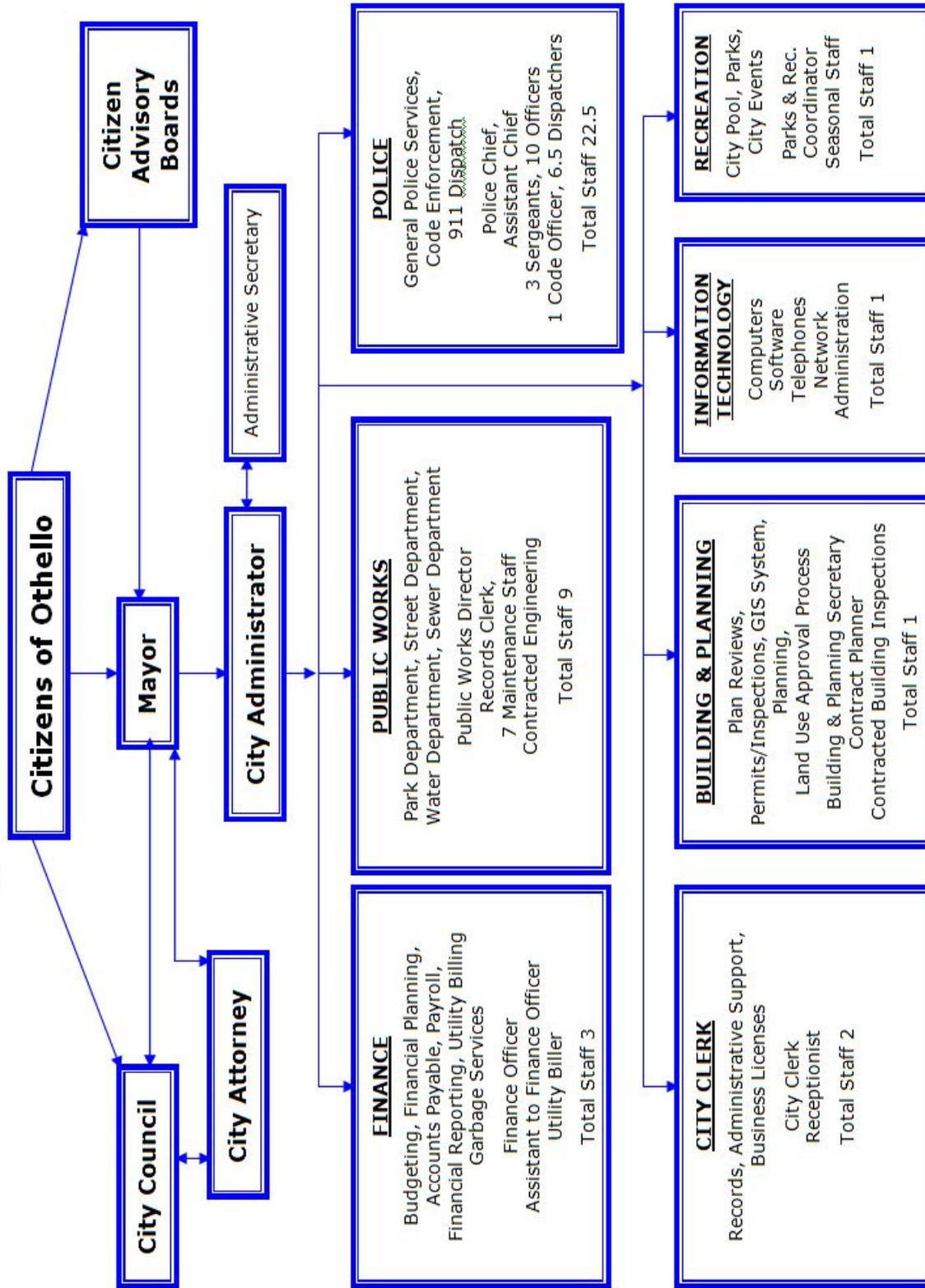
Pos. #6 – Mark Snyder 2012 - 2015

Pos. #7 – Dan Dever 2012 - 2015

APPOINTED STAFF

City Administrator	Wade Farris
City Clerk	Debbie L. Kudrna
Finance Officer	Spencer Williams
Chief of Police	Steve Dunnagan
Public Works Director	Terry Clements
City Attorney	Katherine Kenison
Planning/Building	Darryl Piercy

2014 ORGANIZATIONAL CHART



Community and Council Committee Members

Adams County Development Council

City Representative:

- Wade Farris & Ken Johnson. Liaison:
Citizen Ken Caylor

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

- 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 Steve Dunnagan
- 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

- Fred Bliss
- Aurora Zavala
- 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

- Terry Thompson
- Rex Robbins
- Larry McCourtie
- Claire Lackie
- Staff: City Planner Darryl Piercy 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: Vacant
- 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 7,481 within the corporate limits, with an additional population of 7,789 within the Greater Othello area.

HISTORICAL POPULATION

<u>Year</u>	<u>City of Othello</u>	<u>Adams County</u>
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 42 full and part-time employees. The police department employs 15 commissioned officers, 6 full-time and 1 part-time dispatcher, as well as a Reserve Unit and a code enforcement officer. The police department has a very active 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 eight 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 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 2013 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 2013 during the 2014 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 2014 Budget Development

July 12	Request to department heads for estimated revenue and expenditures
September 9	Set public hearing for 2014 revenue sources.
September 23	Estimates filed with City Clerk.
September 26	Revenue sources public hearing notice published.
October 7	Public hearing - 2014 revenue sources
October 21	Proposed budget available to the public.
November 4	Preliminary budget and message due to City Clerk and Council (1 of 2).
November 7	1 st published notice of public hearing for proposed budget.
November 7	Published notice of public hearing for 2014 – 2019 capital facilities plan.
November 12	Preliminary budget and message due to City Clerk and Council (2 of 2).
November 12	Public hearing for 2014 – 2019 capital facility plan.
November 14	2 nd published notice of public hearing for proposed budget.
November 25	Public hearing on proposed 2014 budget
November 25	Adoption of 2014 budget.
November 25	Adoption of 2014 – 2019 capital facility plan.

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.
- 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 42 full & part time employees. Thirty employees are represented by two labor organizations: 7 employees are covered by Operating Engineers Local No. 280 and twenty three 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. The Operating Engineers current union contract expires December 31, 2016. The Police union contract is currently under review. 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 2014 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
 8 Members

Fraternal Order of Police Tri-City Lodge 7
 2839 W. Kennewick #356
 Kennewick, WA 99336
 Police/Commissioned Staff
 15 Members
 Police/Non-Commissioned Staff
 7.5 Members

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City of Othello



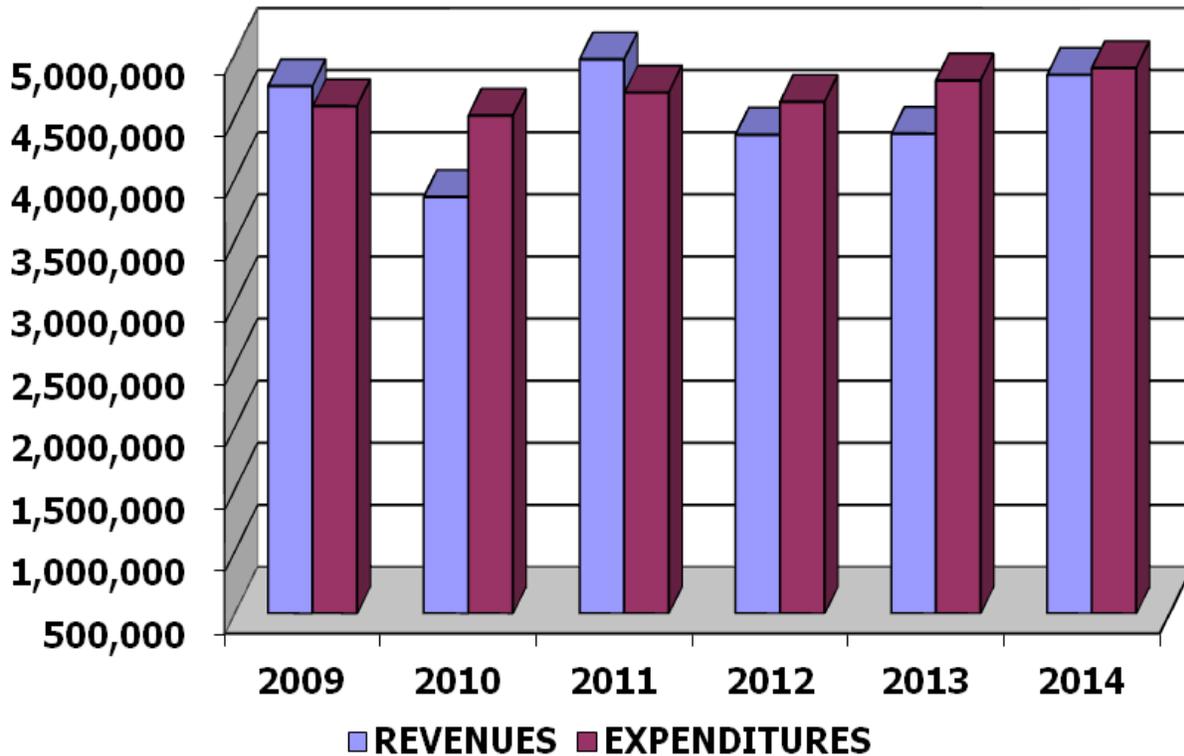
Departmental Budgets

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.

2014 GENERAL FUND REV/EXPEND HISTORY



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 2013 the city’s tax rate is 3.168001 per thousand dollars of assessed valuation for collection in 2014. The

assessed value of property for 2013 is \$481,763,750 which is used to determine 2014 property tax collections. At this time the maximum Property Tax increase allowed is 101% of the highest previous request.

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%. 50% of the City's share is allocated to the Street Fund and the remaining amount is allocated to the General Fund. 1/10 of 1% 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

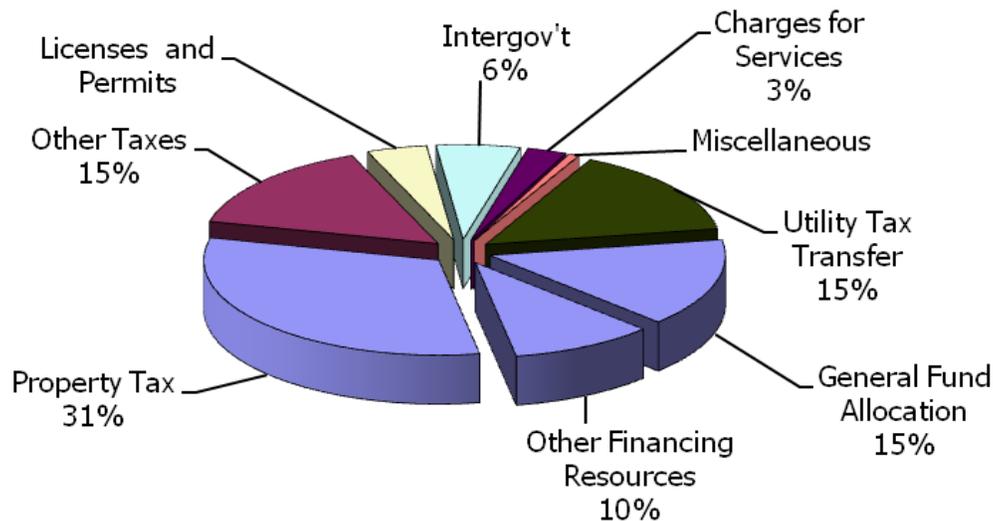
mandated for alcohol prevention programs. Othello also receives Sales Tax Mitigation payments to offset the Streamline Sales Tax Initiative, and City Assistance dollars from the State to help replace revenue lost when the Motor Vehicle Tax went away. Additional revenue is received from Othello Hospital,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

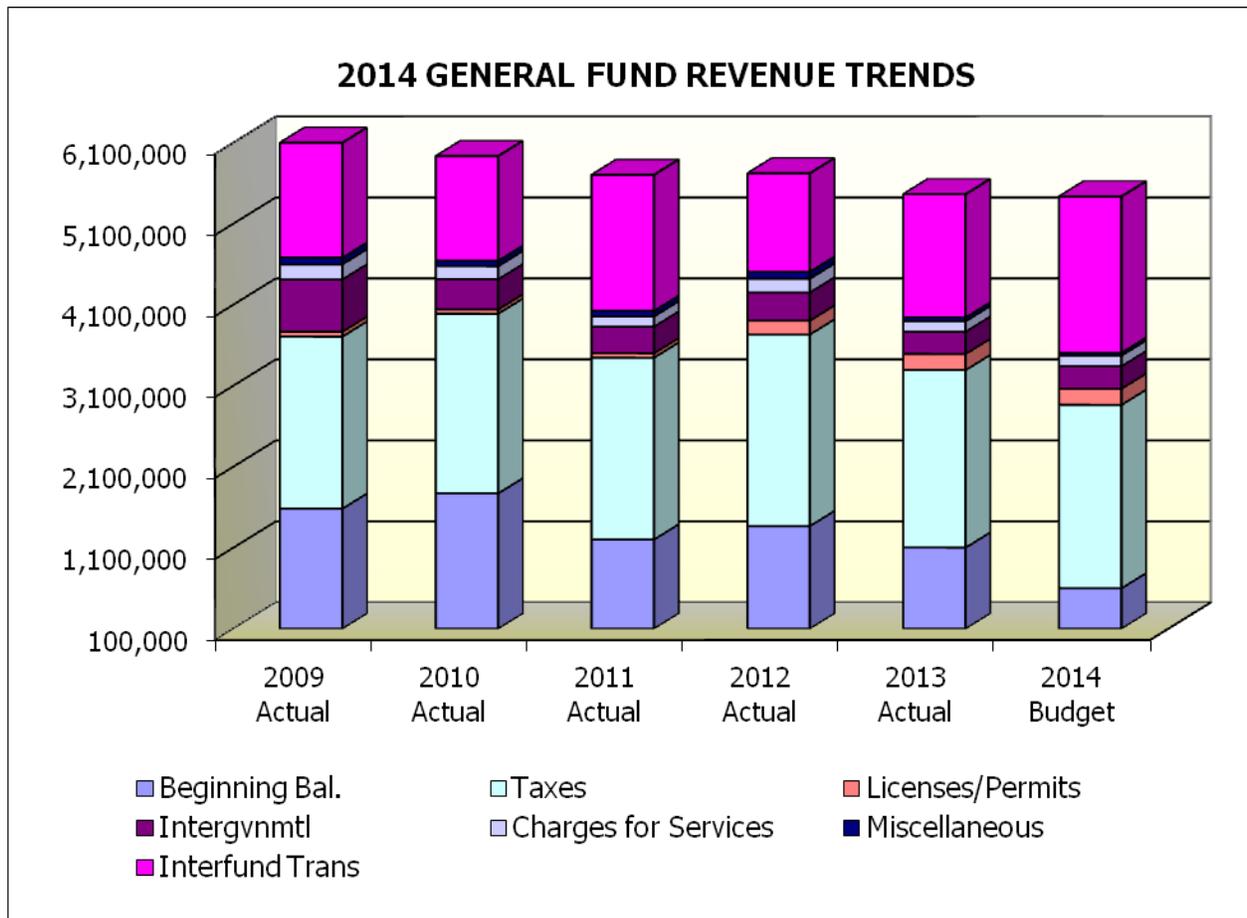
Interfund Transfers: Although Internal Transfers are not new revenues received by the City, they are new revenues received by a fund. Each transfer of funds has been authorized by the City Council and is shown as revenue into the receiving fund and expenditure out of the providing fund.

2014 GENERAL FUND REVENUES



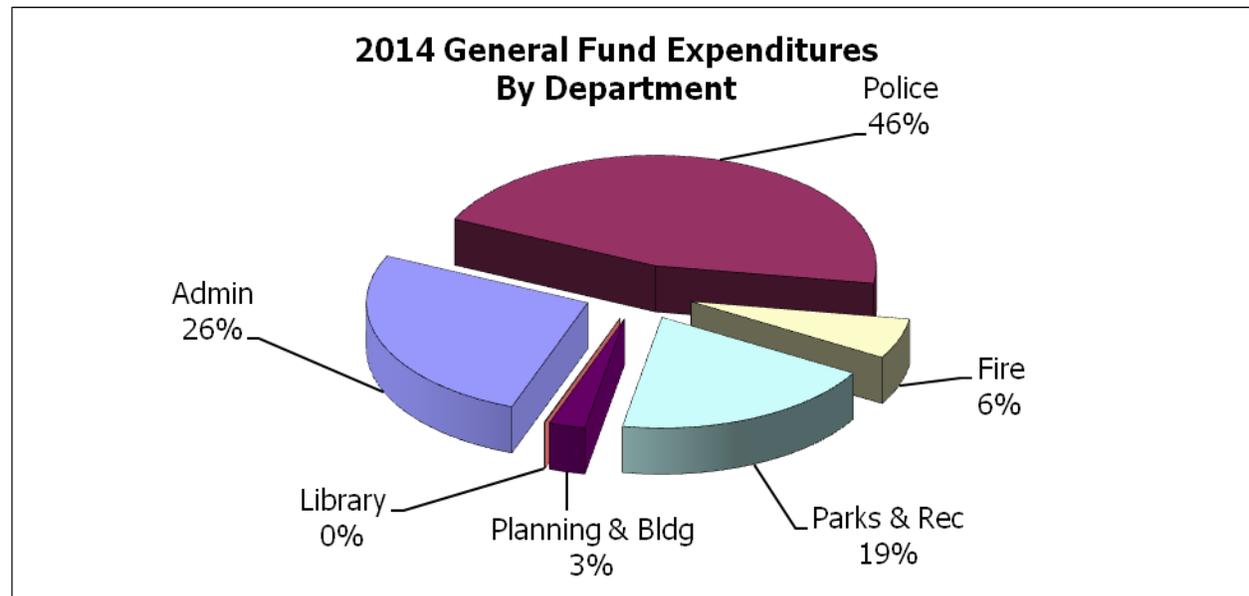
General Fund Revenue History

Revenues	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2013 / 2014 Chg. %
Beginning Bal.	1,582,899	1,771,700	1,202,694	1,367,888	1,102,786	600,289	-45.57%
Taxes	2,123,619	2,217,501	2,243,724	2,364,834	2,191,162	2,263,928	3.32%
Licenses/Permits	61,571	52,900	55,650	171,233	199,567	199,414	-0.08%
Intergovernmental	645,522	372,820	328,745	347,775	274,788	278,223	1.25%
Charges for Svcs	184,977	160,950	125,300	170,138	128,824	130,500	1.30%
Miscellaneous	83,369	67,800	69,200	85,849	46,937	35,596	-24.16%
Interfund Trans	1,653,792	1,290,900	1,678,400	1,214,546	1,520,794	1,928,727	26.82%
Total New Rev	4,752,850	4,162,871	4,501,019	4,354,376	4,362,071	4,836,388	10.87%
Total Revenue	6,335,748	5,934,571	5,703,713	5,722,263	5,464,857	5,436,677	-0.52%



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, City Clerk, Receptionist, Finance Officer, Assistant to the Finance Officer, Building/Planning Secretary (Permanent Part-Time Position), Utility Billing Clerk, Administrative Secretary, 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 is the policy makers for the City of Othello. The Mayor is Chief Executive Officer, responsible for carrying out policies of the Council.

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

responsibilities include:

- Supervision, administration and coordination of activities and functions of the city's offices, departments, commissions, and boards to carry out requirements of City Ordinances and the Policies of City Council.
- Assist in the preparation of the Annual Budget.
- Supervise and audit city expenditures to keep expenditures within the limits of the annual budget.

- Human Resources Director.
- Investigate complaints in matters concerning the administration of the City.
- Receive all claims filed against the City.

Finance Department personnel consist of the Finance Officer, Deputy Finance Officer, and Utility Biller. Finance responsibilities cover the management and administration of the city's finances: investments, accounts payable, payroll 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 Branch consists of the City Clerk, and Receptionist. This branch 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, business licensing, and utility billing issues.

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 2013 the Administrative Department accomplished the following:

- | | |
|--|---|
| <ul style="list-style-type: none"> • Continual training for a new employee for minute taking, business licensing, on-line Council packets, and cross-training in utility billing. • Reviewed business license procedures and ordinances, and proposed changes. | <ul style="list-style-type: none"> • Staff reviewed city codes relevant to utility billing and submitted a thorough report to the City Administrator. • Completed Civil Services testing for entry level police officer candidates. |
|--|---|

2013 General Administration Operational Statistics

	2011	2012	2013	CHANGE	% CHANGE
Utility Bills Issued	25,207	24,747	25,149	402	1.62%
Receipts Processed	7,402	11,177	10,677	-500	-4.47%
Account Payable Checks Issued	1,375	1,414	1,467	53	3.75%
Account Payable EFT Transactions	64	60	68	8	13.33%
Payroll Checks Issued	572	542	505	-37	-6.83%
Payroll EFT Transactions	614	660	683	23	3.48%
Dog Licenses Issued	407	397	365	-32	-8.06%
Park Shelter Reservations	324	302	237	-65	-21.52%
Business Licenses Issued	678	706	500	-206	-29.18%

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:

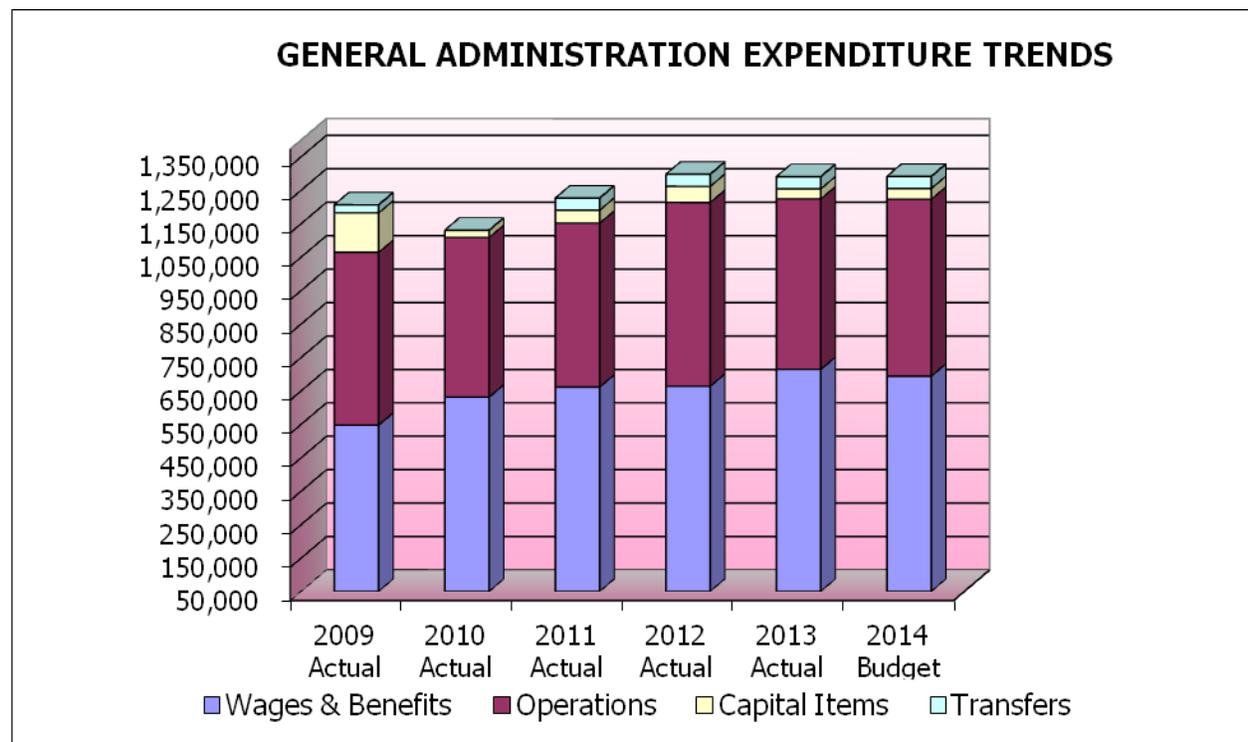
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| <ul style="list-style-type: none"> • Finalize the utility billing code review and present our recommendations to the City Council. • Evaluate the street use and parade permit application process to include recommendations from the Fire and Police Departments. | <ul style="list-style-type: none"> • Develop a fixed asset inventory to bring the fixed asset system up to date. • Review and update the General Fund allocation plan • Continue professional development with administrative staff. |
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General Administration 2014 Expenditures

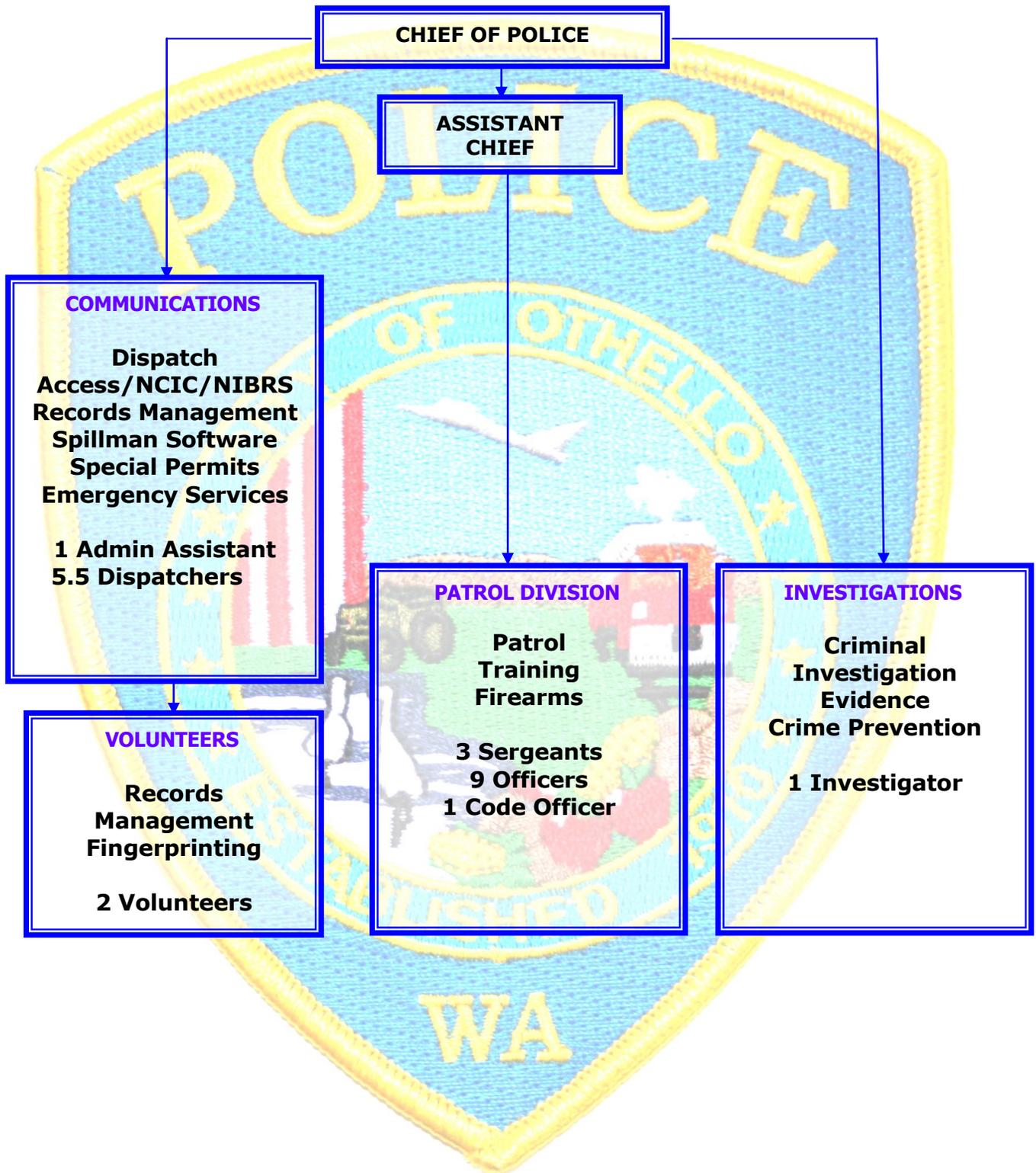
Because the General Fund is largely a service fund, the majority of the expenses in this fund are for payroll and related administrative costs. The implementation of the General Fund Cost Allocation Plan has centralized administrative payroll and operating expenditures, resulting in higher administrative 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 2013 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	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2013 / 2014 Chg. %
Wages & Benefits	547,346	631,326	661,311	663,524	713,901	693,749	-2.82%
Operations	516,754	477,296	490,101	549,680	509,896	529,199	3.79%
Capital Items	117,715	21,325	38,749	48,090	30,254	31,990	5.74%
Transfers	23,830	-	36,000	36,000	36,000	36,000	0.00%
Total	1,205,645	1,129,947	1,226,162	1,297,294	1,290,051	1,290,938	0.07%



Othello Police Department



Othello Police Department Mission Statement

The mission of the Othello Police Department is to proactively build community partnerships, prevent crime and enforce the laws by delivering high quality, efficient, and consistent professional police services to all business, residents and visitors.

Each Othello Police Officer/Dispatcher recognizes his/her accountability in regard to the mission statement and signs an oath of office, code of ethics, and job descriptive duties assigned to the position of police officer or dispatcher. Every member goes all-out to deliver the highest quality service to the citizens of Othello in a fair, impartial, and efficient manner.

The Othello police department consists of 17 commissioned officers positions (including the Chief), 6.5 dispatch/records personnel, 1 code enforcement officer, and 2 volunteers. The police department has a reserve program. Police department organization is divided into four distinct divisions: Administration; Traffic/Patrol; Investigation; and Communication.

2013 Police Department Accomplishments

- | | |
|---|---|
| <ul style="list-style-type: none"> • Maintained a high quality School Resource Officer program. • Develop & implement proactive community policing methods. • Maintained a quality workforce. • Implemented a digital video recording system for police vehicles. | <ul style="list-style-type: none"> • Completed all training standards established by law. • Hired one new officer to replace a retiring officer • Renewed annual accreditation |
|---|---|

Police Department Operations Statistics

	2010	2011	2012	2013	CHANGE	% CHANGE
Total Calls for Service	6,924	6,424	5,288	5,799	511	9.66%
Simple Assault	147	192	119	137	18	15.13%
Aggravated Assault	5	22	10	17	7	70.00%
Total all Burglary	104	103	79	72	-7	-8.86%
Robbery	22	6	5	9	4	80.00%
Homicide	1	0	0	1	1	100.00%
Larceny Theft	401	394	314	281	-33	-10.51%
Arson	1	2	9	2	-7	-77.78%

Police Department Goals for 2014

- | | |
|---|--|
| <ul style="list-style-type: none"> • 50% reduction in vehicle theft city wide. • Less lethal training and deployment of less lethal weapons and ammunition. • In service training 24 hours. • Reformat and hold 1 Citizen Academies. • 25% reduction in graffiti. • Implement two new police utility vehicles | <ul style="list-style-type: none"> • 10% increase in arrests of graffiti vandals. • Hire two new officers. • Reduce residential burglary by 25%. • Complete academy and field training for two new officers. • Renew annual accreditation |
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2014 Police Department Capital Expenditures

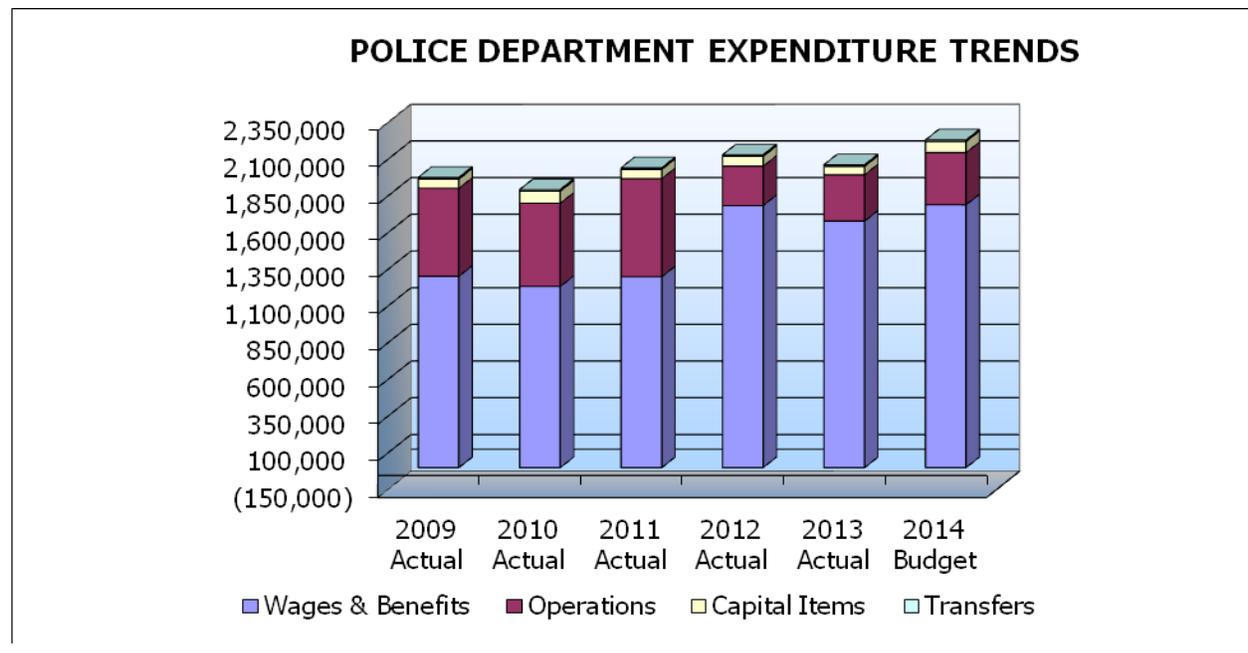
The Police Department will purchase two new police utility vehicles and new servers for electronic data.

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	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2013 / 2014 Chg. %
Wages & Benefits	1,303,379	1,234,195	1,300,222	1,785,019	1,679,381	1,790,441	6.61%
Operations	599,632	567,168	668,007	268,259	315,426	355,175	12.60%
Capital Items	62,700	81,511	62,673	66,527	57,305	75,000	30.88%
Transfers	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Total	1,975,711	1,892,874	2,040,902	2,129,805	2,062,112	2,230,616	8.17%



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 256 square miles with a population of approximately 9,500 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 2014 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.

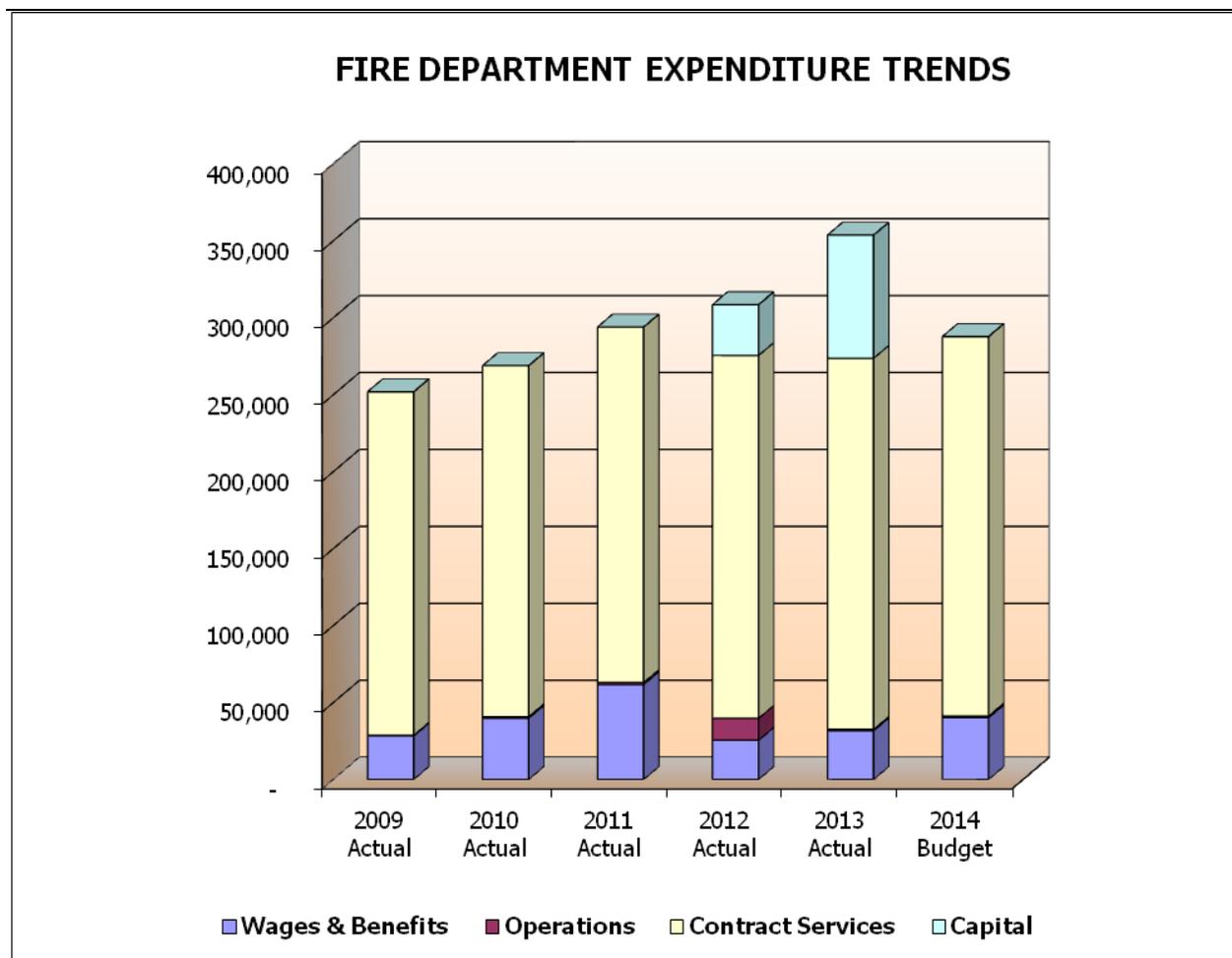
In 2013 Fire District No. 5 responded to 130 city call outs and completed 180 business inspections.



Fire Department Expenditure History

Fire Department	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2013 / 2014 Chg. %
Wages & Benefits	28,335	39,873	61,717	25,555	31,673	40,200	26.92%
Operations	422	1,018	1,314	14,271	960	1,100	14.58%
Contract Services	223,137	227,974	230,937	235,746	241,050	246,474	2.25%
Capital	-	-	-	32,890	80,000	-	-100.00%
Total	251,894	268,865	293,968	308,462	353,683	287,774	-18.64%

Contracted services with Adams County Fire District #5 for 2014 will be \$246,474. This amount includes a 2.25% CPI increase of \$5,424. In 2007 the department spent over \$400,000 for a used ladder truck that was in excellent condition. The city purchased a new \$32,000 SUV for the Fire Department in 2012. In 2013 the City increased the fire equipment reserve fund by \$80,000 for future fire equipment purchases.

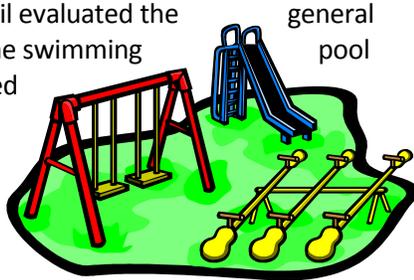


Park & Recreation Department

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 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.



The Parks Division is funded by the General Fund and is the responsibility of the Public Works Department for maintenance and operations. The Parks Department uses two full time staff for park operations. The goal for the Park Division for 2014 is to continue upkeep of the city parks at the current level the community has come to expect.

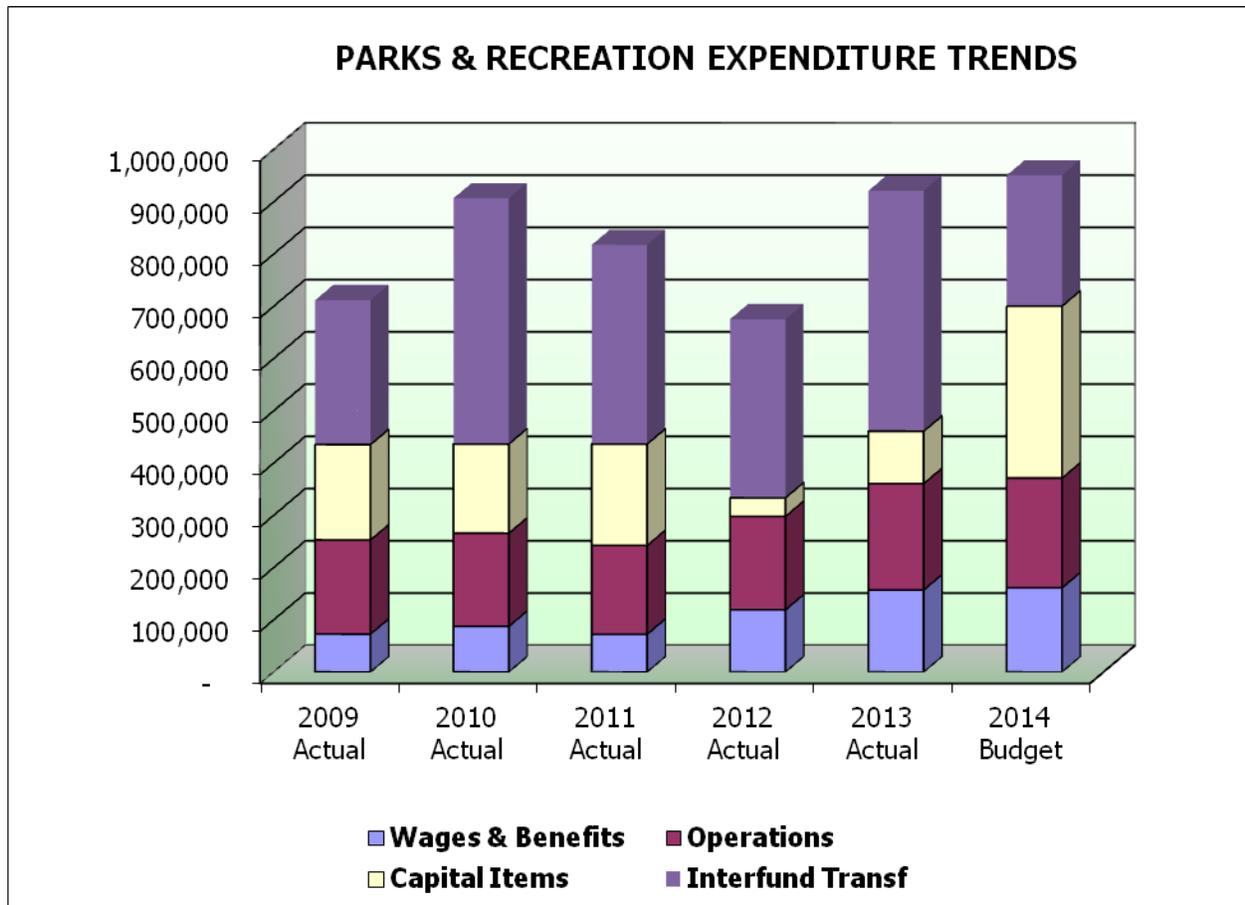
In 2005, all common public work expenditures were consolidated into one department within the Street Fund. These common expenditures include labor, shop, vehicles and equipment, supplies, and maintenance. The Street Fund pays the bills and the Accela Work Order Program distributes the costs among the General Fund, Water Utility Fund, and Sewer Utility Fund. With implementation of the Accela Work Order Program, the Parks portion of these expenditures are easily determined and transferred on a monthly basis to the Street Fund.

Park capital expenditures approved for 2014 include funding for a skate board park (\$200,000), a new restroom at Kiwanis Park (\$125,000), and a new pool chlorinator (\$4,000), for a total of \$329,000 in park capital improvements.

Parks Division

Parks & Recreation Department Expenditure History

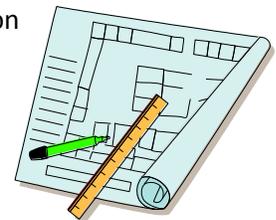
Parks & Recreation Department	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2013 / 2014 Chg. %
Wages & Benefits	72,679	87,528	72,493	119,192	157,214	161,313	2.61%
Operations	180,275	178,276	169,770	178,704	203,594	210,000	3.15%
Capital Items	182,391	170,593	194,023	35,527	100,037	329,000	228.88%
Interfund Transf	276,064	470,000	381,059	341,604	459,998	250,000	-45.65%
Total	711,410	906,396	817,345	675,027	920,843	950,313	3.20%



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.

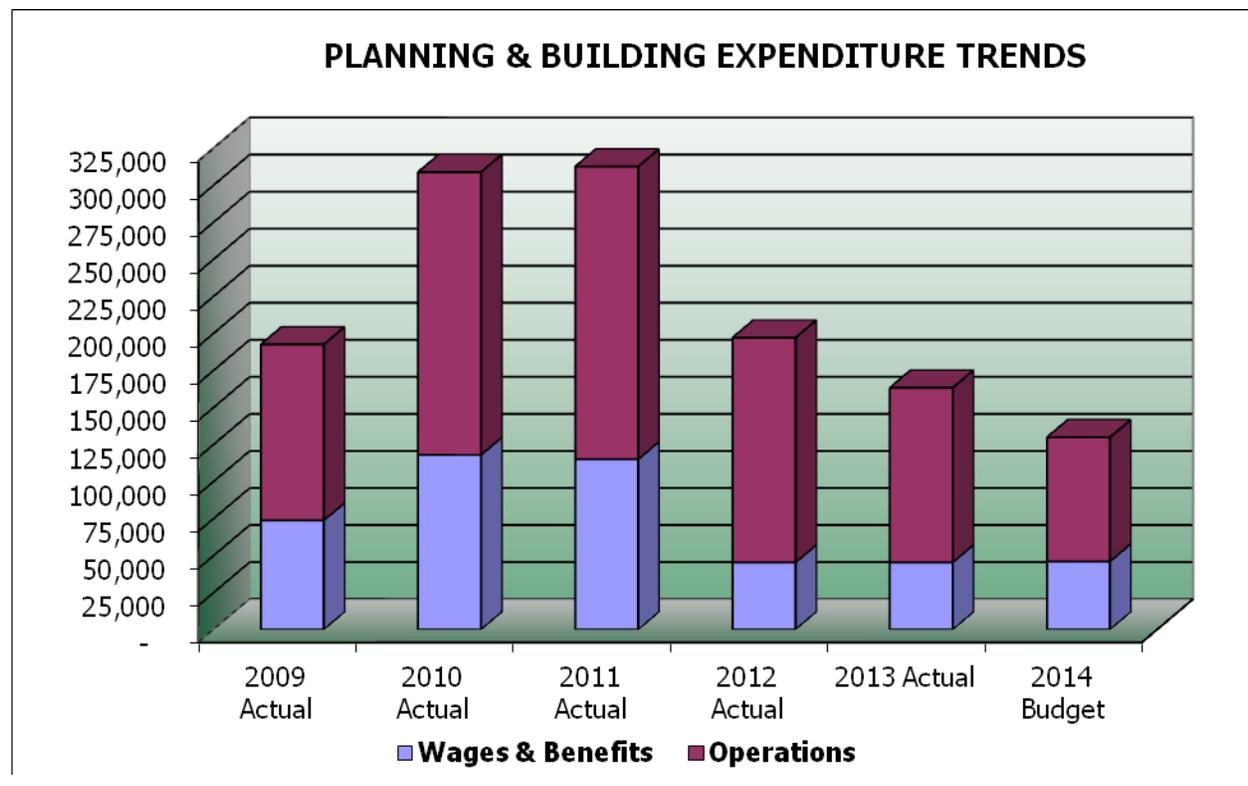
- The Building Official is responsible for the administration and enforcement of building codes, standards regulating construction, occupancy of buildings and structures to assure the health and safety of the public.
- Plan Examination includes evaluating plans and specifications of a project to ensure 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

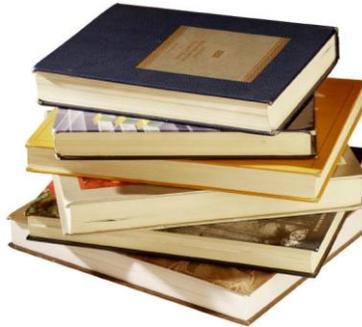
Planning & Building Dept	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2013 / 2014 Chg. %
Wages & Benefits	73,657	117,842	114,979	45,293	45,352	45,994	1.42%
Operations	118,675	190,820	197,451	151,600	117,753	83,700	-28.92%
Total	192,332	308,663	312,430	196,893	163,105	129,694	-20.48%



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.

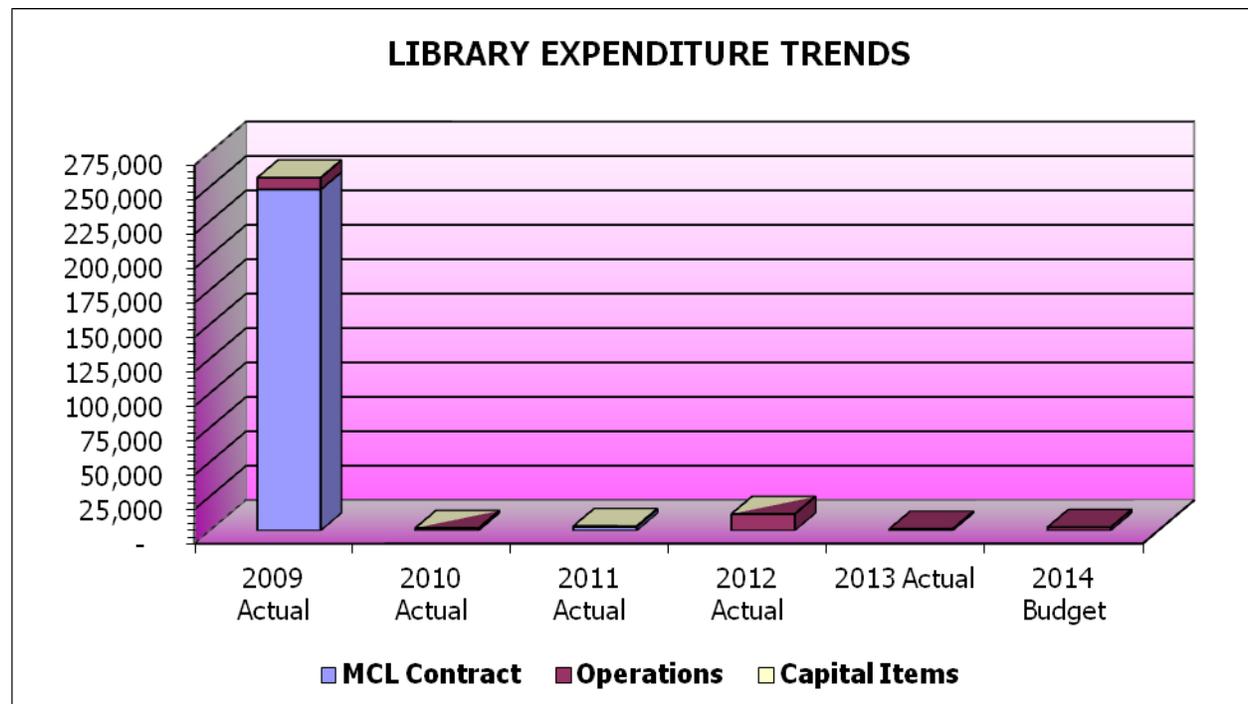
The City's current expenses in relation to the library include building maintenance and any capital improvements to the property.



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.

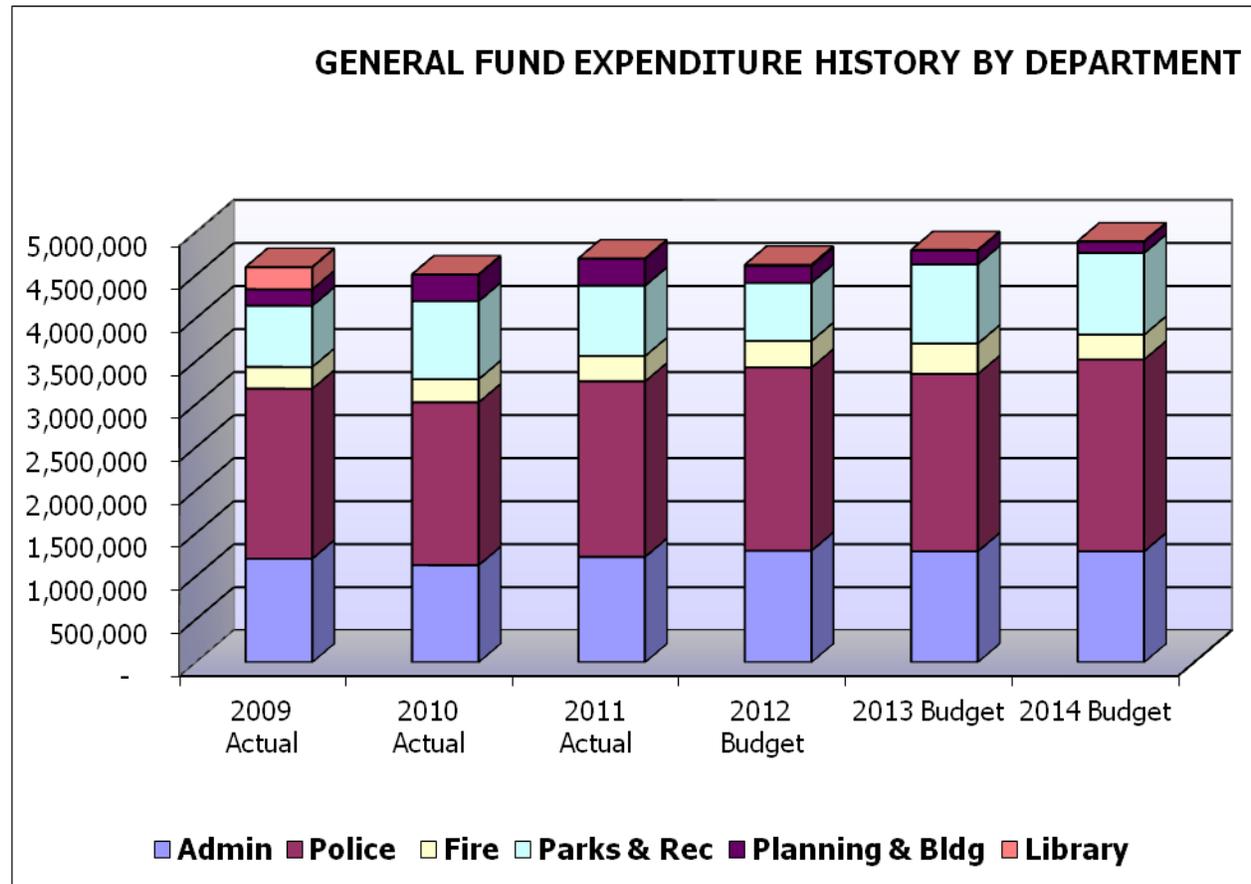
Library Expenditure History

Library	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2013 / 2014 Chg. %
MCL Contract	247,808	-	2,700	-			0.00%
Operations	8,558	1,787	470	11,996	1,194	2,400	101.01%
Capital Items	-	-	-	-			0.00%
Total Library	256,366	1,787	3,170	11,996	1,194	2,400	101.01%



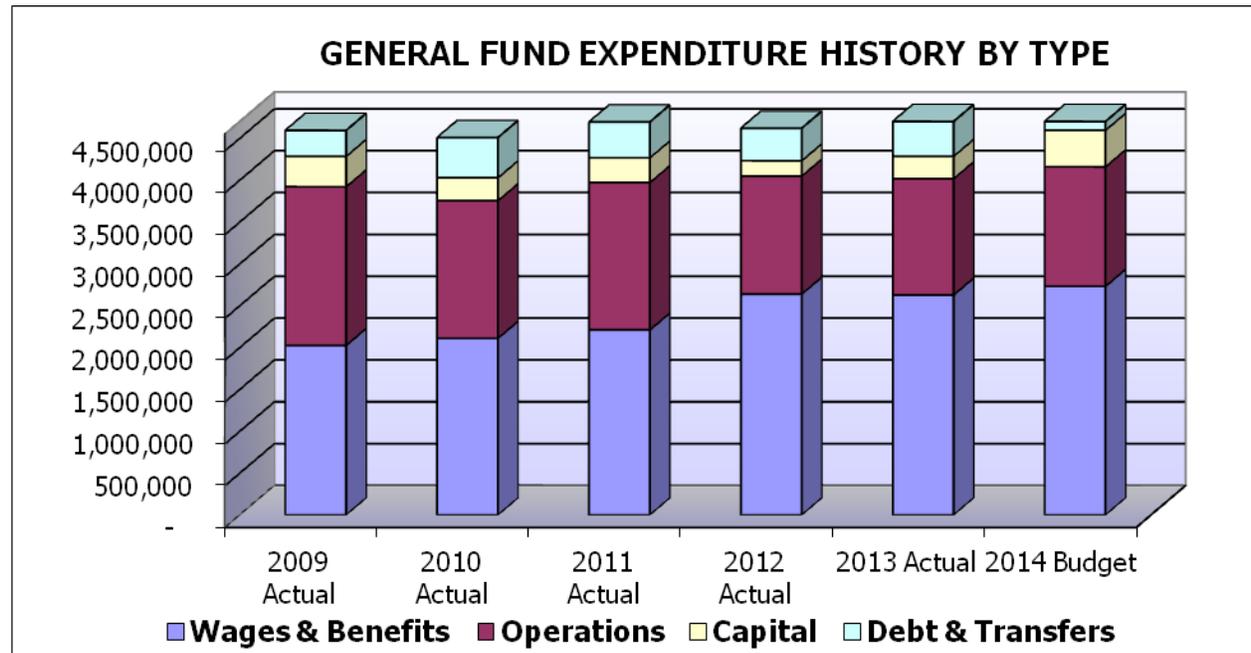
General Fund Expenditures Summary by Department

General Fund Expenditures	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget	2014 Budget	2012 / 2013 Chg. %
Admin	1,205,645	1,129,947	1,226,162	1,297,294	1,290,051	1,290,938	0.07%
Police	1,975,711	1,892,874	2,040,902	2,129,805	2,062,112	2,230,616	8.17%
Fire	251,894	268,865	293,968	308,462	353,683	287,774	-18.64%
Parks & Rec	711,410	906,396	817,345	675,027	920,843	950,313	3.20%
Planning & Bldg	192,332	308,663	312,430	196,893	163,105	129,694	-20.48%
Library	256,366	1,787	3,170	11,996	1,194	2,400	101.01%
Total	4,593,359	4,508,533	4,693,977	4,619,477	4,790,988	4,891,735	2.10%
Ending Bal.	1,742,387	1,097,105	1,364,514	1,102,786	660,989	544,942	-17.56%



General Fund Expenditures Summary by Type

General Fund Expenditures	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2012 / 2013 Chg. %
Wages & Benefits	2,025,396	2,110,764	2,210,722	2,638,583	2,627,521	2,731,697	3.96%
Operations	1,895,262	1,644,339	1,760,750	1,410,257	1,389,873	1,428,048	2.75%
Capital	362,807	273,429	295,446	183,034	267,596	435,990	62.93%
Debt & Transfers	309,894	480,000	427,059	387,604	505,998	296,000	-41.50%
Total	4,593,359	4,508,533	4,693,977	4,619,477	4,790,988	4,891,735	2.10%



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 and for the construction, acquisition or maintenance of tourism-related facilities.

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.

Tourism Fund 2014 Revenue and Expenditures

Tourism Fund 114	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	'13 vs '14 Inc./Dec.
Beginning Bal.	50,494	52,427	46,867	45,541	43,364	35,314	-18.56%
Revenue	46,259	44,234	46,054	38,122	41,299	39,245	-4.97%
Expenditures	44,326	49,794	47,380	40,299	39,611	34,362	-13.25%
Ending Balance	52,427	46,867	45,541	43,364	45,051	40,197	-10.77%

REAL ESTATE EXCISE TAX FUND

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



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

Assessment principal and interest payments from citizens for sidewalk improvements are also reimbursed to this fund.

Real Estate Excise Tax Fund 2014 Revenue and Expenditures

Real Estate Excise Tax Fund 135	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	'13 vs '14 Inc./Dec.
Beginning Bal.	390,770	380,591	442,286	396,648	436,006	49,855	-88.57%
Revenue	42,321	61,695	41,337	39,459	50,619	33,500	-33.82%
Expenditures	52,500	0	86,975	0	438,000	0	-100.00%
Ending Balance	380,591	442,286	396,648	436,107	48,625	83,355	71.42%

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, plus an amount to retire the GO Bond Debt on the City Hall / Police Station, and \$20,000 to fund the Fire Reserve Fund.

In 2014 capital expenditures include \$25,000 for new servers, \$90,000 towards a Street Overlays, \$125,000 for a new bathroom at Kiwanis Park, and \$75,000 for two new police cars.

Utility Tax Fund 2014 Revenue and Expenditures

UTILITY TAX FUND 140	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	'13 vs '14 Inc./Dec .
Beginning Bal.	716,419	605,701	125,238	297,315	103,189	300,044	190.77%
Revenue	1,550,913	1,326,952	2,211,537	1,215,605	1,079,923	1,210,500	12.09%
Expenditures	1,660,135	1,807,415	2,039,460	1,409,730	913,603	1,401,436	53.40%
Ending Fund Balance	607,197	125,238	297,315	103,190	269,510	109,108	-59.52%

SIDEWALK CONSTRUCTION FUND

A separate fund was created in 2001 to account for Sidewalk Construction. Money from the Real Estate Excise Tax Fund is used to fund these projects. All interest earned on the funds is to be

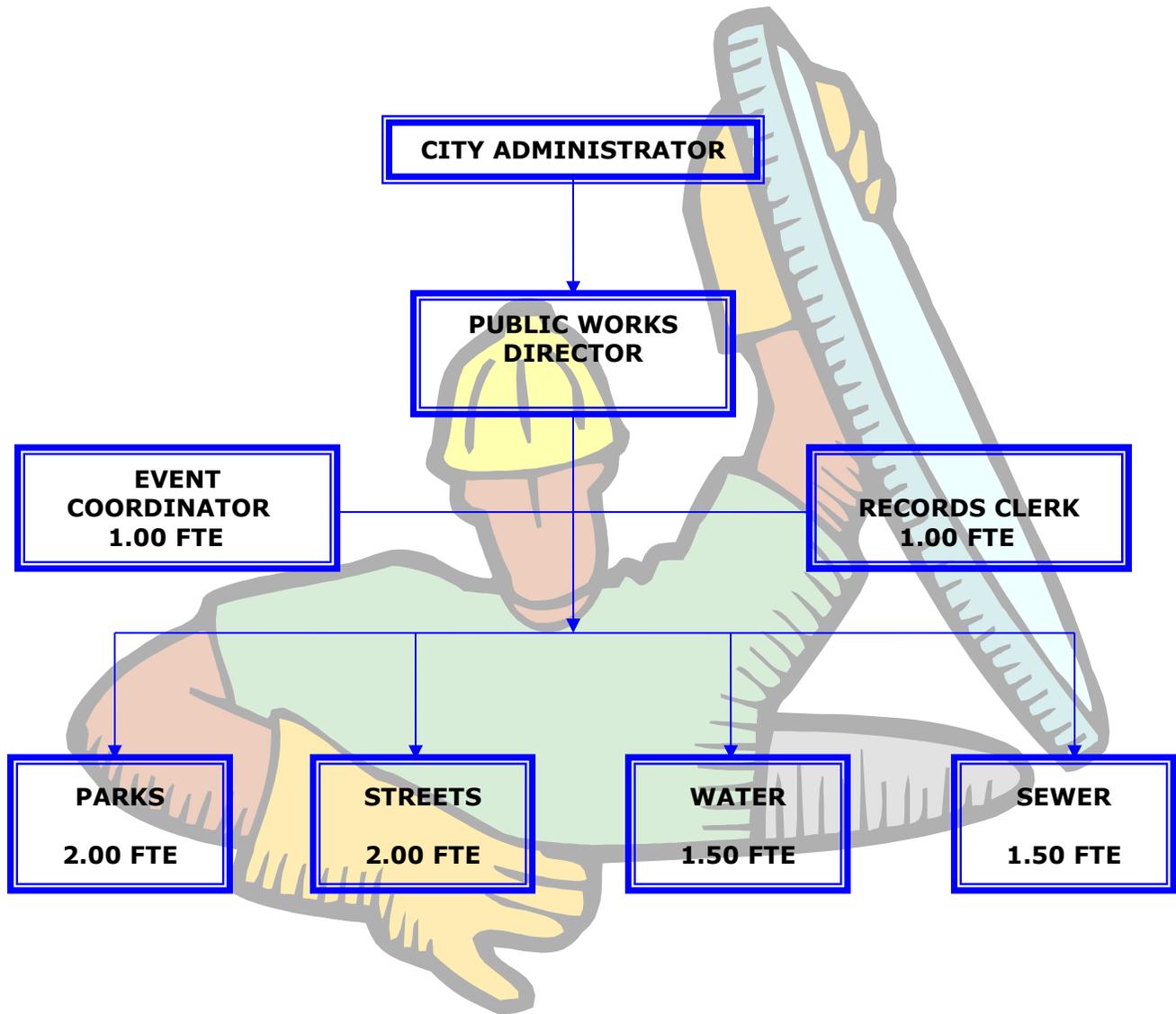
used on expenditures that are part of the construction project.



Sidewalk Construction Fund 2014 Revenue and Expenditures

Sidewalk Construction 305	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	'13 vs '14 Inc./Dec.
Beginning Bal.	97,576	85,334	12,293	11,530	11,610	11,664	0.46%
Revenue	2,668	1,959	237	79	7	60	816.03%
Expenditures	14,910	75,000	1,000	0	0	0	0.00%
Ending Balance	85,334	12,293	11,530	11,609	11,617	11,724	0.92%

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 8 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.

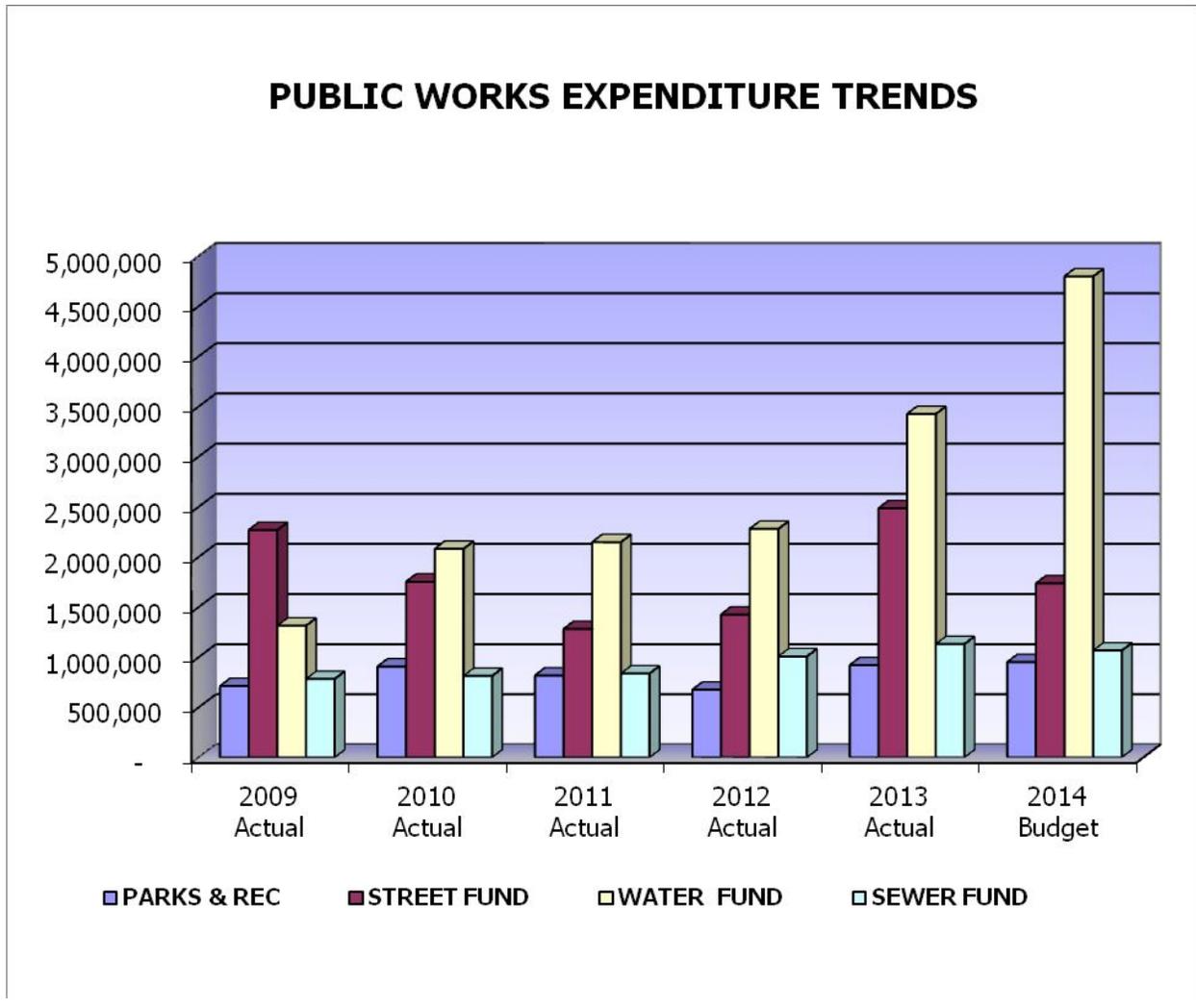


The goals of the Water & Sewer Division are to continue to provide quality service to the public. This includes ensuring safe and adequate water supplies for the City of Othello, facilitating the collection and treatment of City sewage, systematically maintaining the water and sewer system, and planning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

Water projects approved for 2014 include drilling a new well #9, starting a water tower maintenance program (year one of six), and various water line improvements. Public Works will also continue updating water meters to the Orion Electronic Read Meter.

2013 Public Works Accomplishments

- Ball field improvements
- Well #9 engineering & permitting
- Well #5 & #8 renovation
- Renovations to the City pool
- Scootney St overlay and utility infrastructure upgrades
- Purchased a new vactor truck
- Alley approach improvements
- Engineering for West Moon St sewer lines



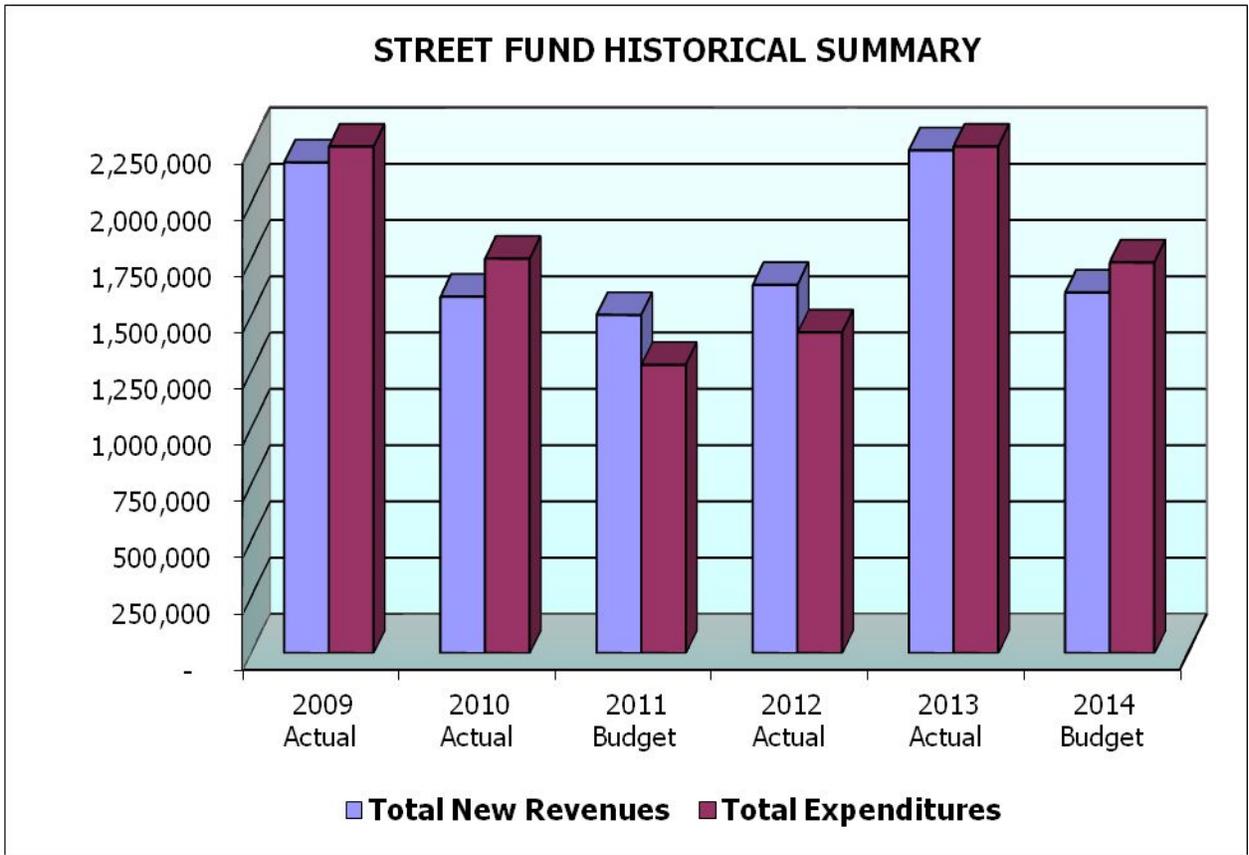
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STREET FUND

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%. 50% of the City’s share 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.

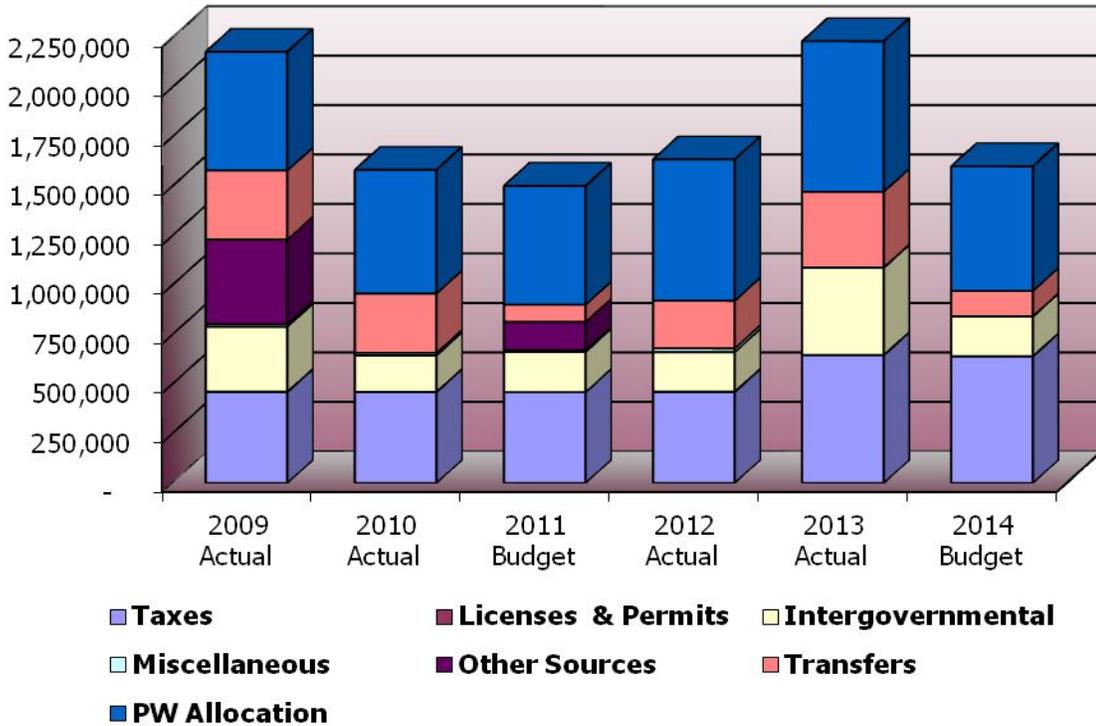
Miscellaneous Revenues: Miscellaneous Revenues are primarily interest earned on investments.

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 2014 Revenue

REVENUE	2009 Actual	2010 Actual	2011 Budget	2012 Actual	2013 Actual	2014 Budget	13 vs.'14 Inc/Dec %
Beginning Balance	504,005	416,307	247,200	470,745	681,690	284,358	-58.29%
Taxes	460,000	460,000	460,000	460,000	645,962	640,000	-0.92%
Licenses & Permits	2,223	1,321	-	2,197	2,030	1,510	-25.62%
Intergovernmental	328,027	184,021	203,590	200,094	440,175	200,000	-54.56%
Miscellaneous	13,221	13,018	8,939	18,845	1,974	1,879	-4.81%
Other Sources	427,500	-	142,500	-	-	-	0.00%
Transfers	349,000	300,000	86,975	240,500	382,600	128,000	-66.54%
PW Allocation	600,000	625,000	600,000	714,129	760,638	630,000	-17.17%
Total New Revenues	2,179,971	1,583,360	1,502,004	1,635,765	2,233,378	1,601,389	-28.30%
Available Revenue	2,683,976	1,999,667	1,749,204	2,106,510	2,915,068	1,885,747	-35.31%

STREET FUND REVENUE TRENDS



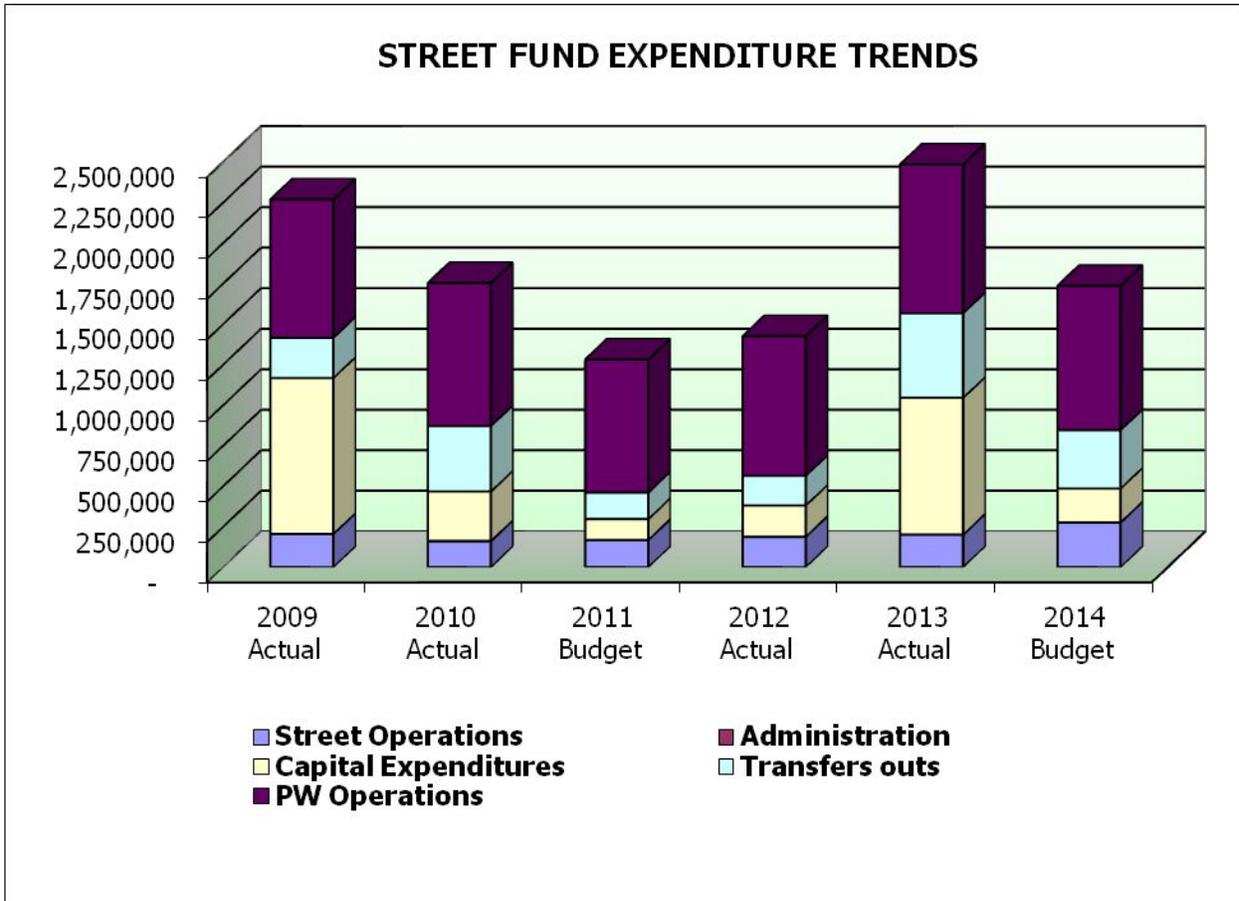
STREET FUND BUDGET CONSIDERATIONS

Capital project budgeted in the Street Fund for 2014 are \$400,000 for Street Overlays and \$8,500

for a new Plate Whacker & Jumping Jack.

Street Fund 2014 Expenditures

EXPENDITURES	2009 Actual	2010 Actual	2011 Budget	2012 Actual	2013 Actual	2014 Budget	13 vs. '14 Inc/Dec %
Street Operations	204,654	159,728	167,112	186,884	199,783	275,000	37.65%
Administration	463	1,751	1,643	1,145	1,248	1,404	12.50%
Capital Expenditures	961,848	305,247	128,353	192,601	843,872	208,500	-75.29%
Transfers outs	248,198	403,273	163,157	182,961	521,196	360,501	-30.83%
PW Operations	852,498	882,469	820,670	861,228	918,151	890,133	-3.05%
Total Expenditures	2,267,661	1,752,468	1,280,935	1,424,818	2,484,250	1,735,538	-30.14%
Ending Balance	416,315	247,199	468,269	681,692	430,818	150,209	-65.13%



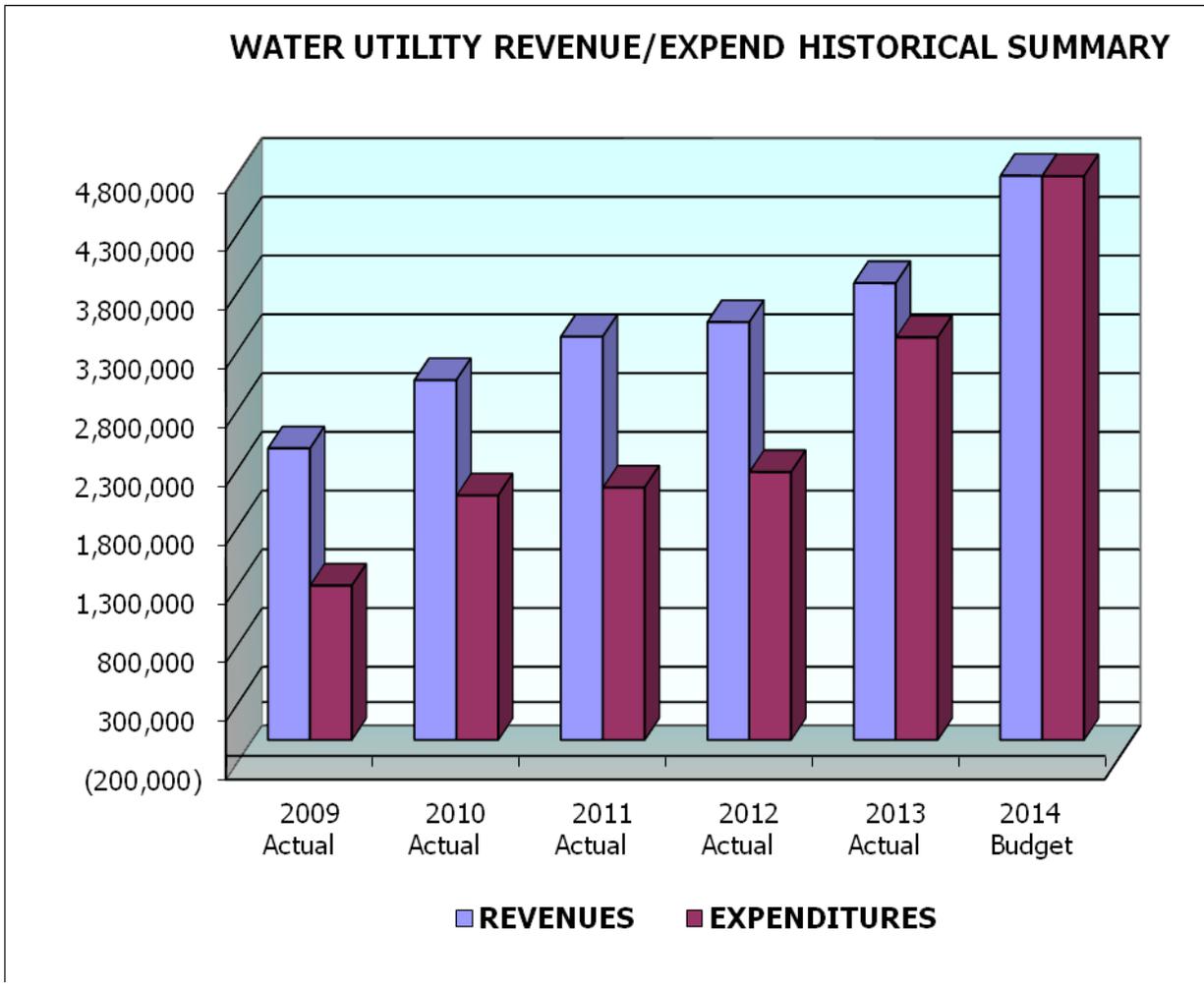
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WATER FUND

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 2,212 meters. This includes two large industrial accounts that make up approximately 66% 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 2001 the City of Othello secured water rights from the Wanapum Aquifer.



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 to meet future growth expectations.

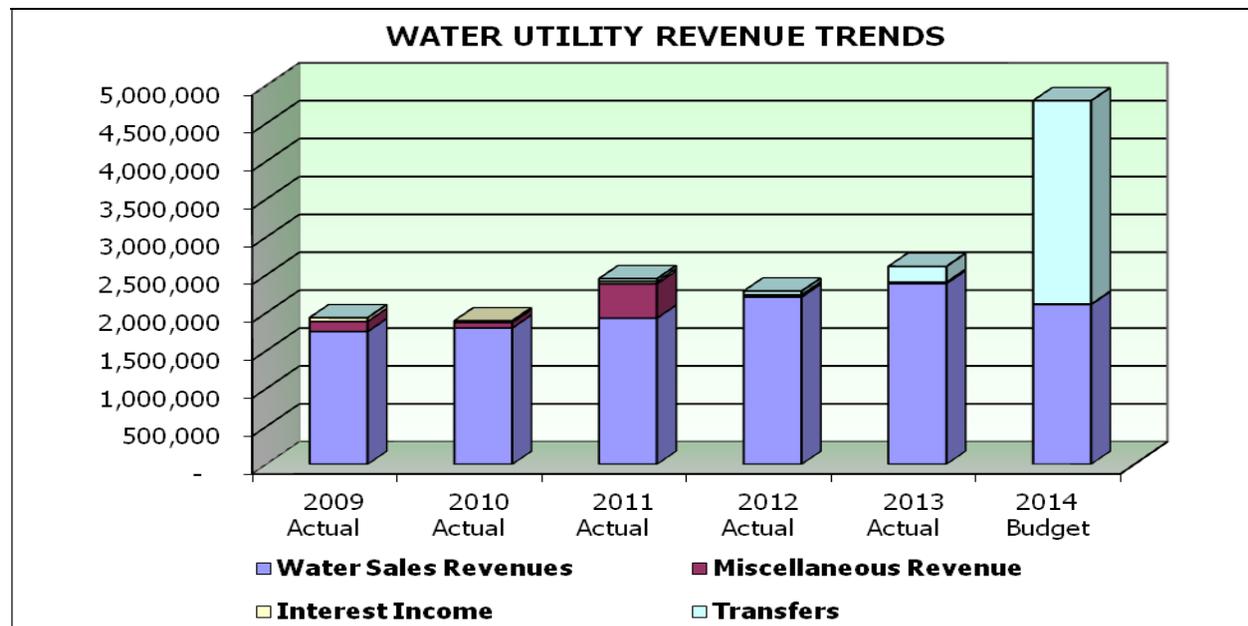
Capital Facility Fees and Water Hook-up fees are collected for new water hook-ups. This fee is transferred into Water Reserves for future water expansion.

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 2014 Revenue**

REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	13 vs. '14 Inc/Dec %
Beginning Balance	546,394	1,167,499	981,292	1,269,798	1,276,291	200,000	-84.33%
Water Sales Revenues	1,751,886	1,799,789	1,929,589	2,207,620	2,383,659	2,108,000	-11.56%
Miscellaneous Revenue	133,322	72,483	452,463	18,979	15,079	450	-97.02%
Interest Income	48,954	21,294	31,748	11,939	5,471	5,800	6.01%
Transfers	-	-	36,000	46,500	206,000	2,682,462	1202.17%
New Revenue	1,934,162	1,893,566	2,449,800	2,285,038	2,610,209	4,796,712	83.77%
Total Available	2,480,556	3,061,065	3,431,092	3,554,836	3,886,500	4,996,712	28.57%



Water Fund Budget Considerations

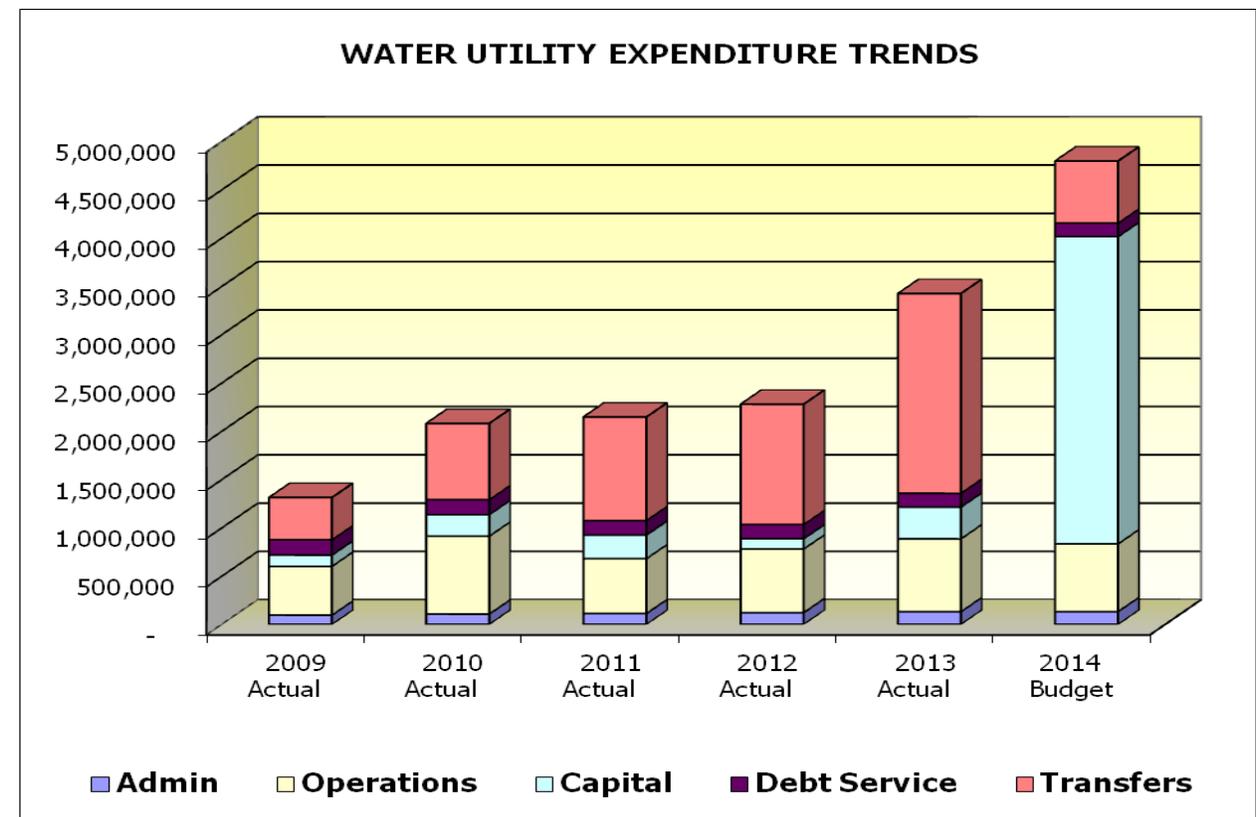
The City has set up maintenance schedules for water wells. The schedule includes regular inspection for preventative maintenance.

\$265,000 for a water tower maintenance program (year one of six), \$300,000 for waterline improvements, and \$16,000 for upgraded meter reader equipment.

Major capital projects budgeted for 2014 include \$2,600,000 to drill and equip a new well,

Water Fund 2014 Expenditures

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	13 vs. '14 Inc/Dec %
Admin	95,789	106,527	112,878	121,663	130,928	132,783	1.42%
Operations	505,584	806,430	567,844	658,631	754,829	701,100	-7.12%
Capital	115,809	222,904	243,811	106,060	328,067	3,181,000	869.62%
Debt Service	158,594	154,757	150,920	147,083	143,246	139,409	-2.68%
Transfers	437,282	789,155	1,071,215	1,245,108	2,067,521	642,420	-68.93%
Total Expenditures	1,313,058	2,079,773	2,146,668	2,278,545	3,424,591	4,796,712	40.07%
Ending Balance	1,167,498	981,292	1,284,424	1,276,291	461,909	200,000	-56.70%



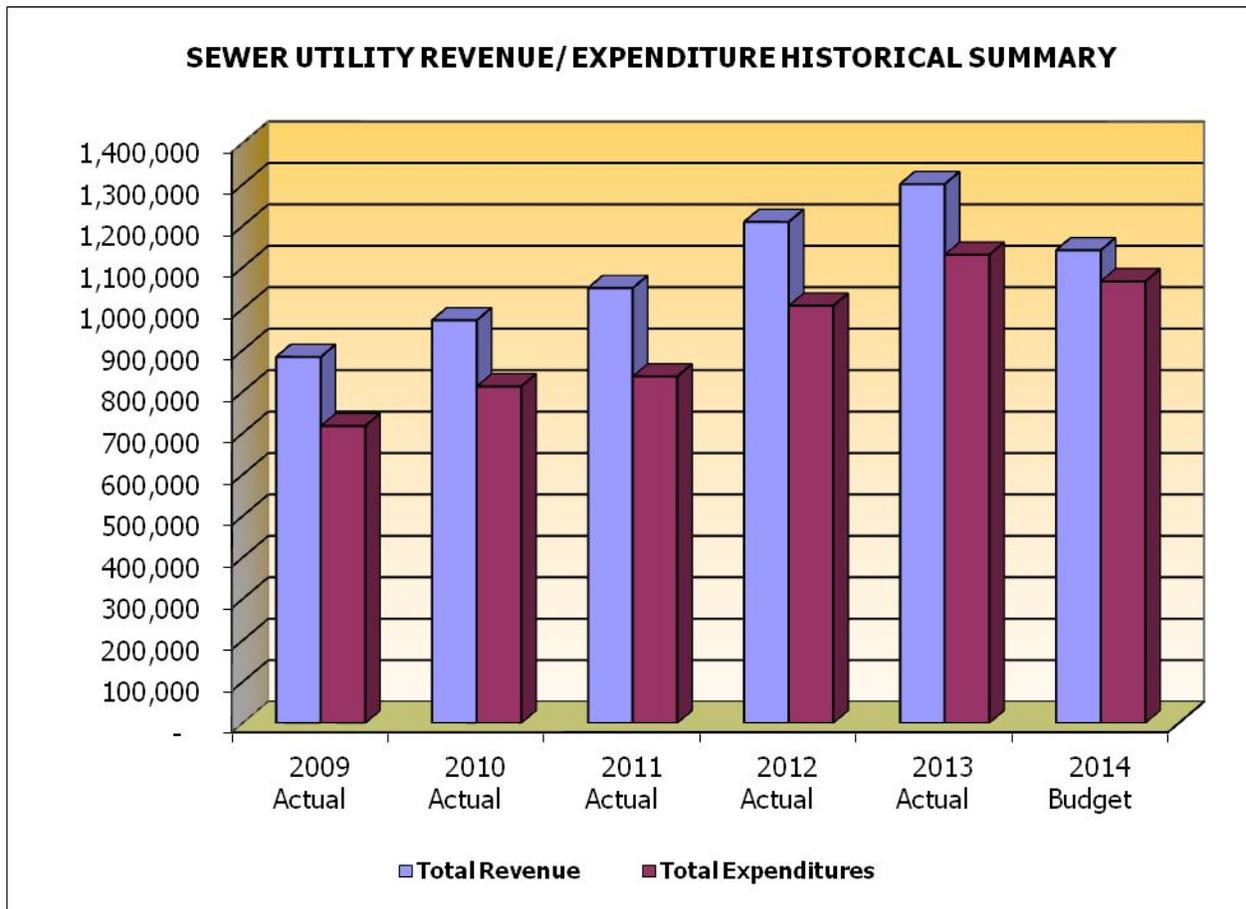
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SEWER FUND

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 2,158 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.

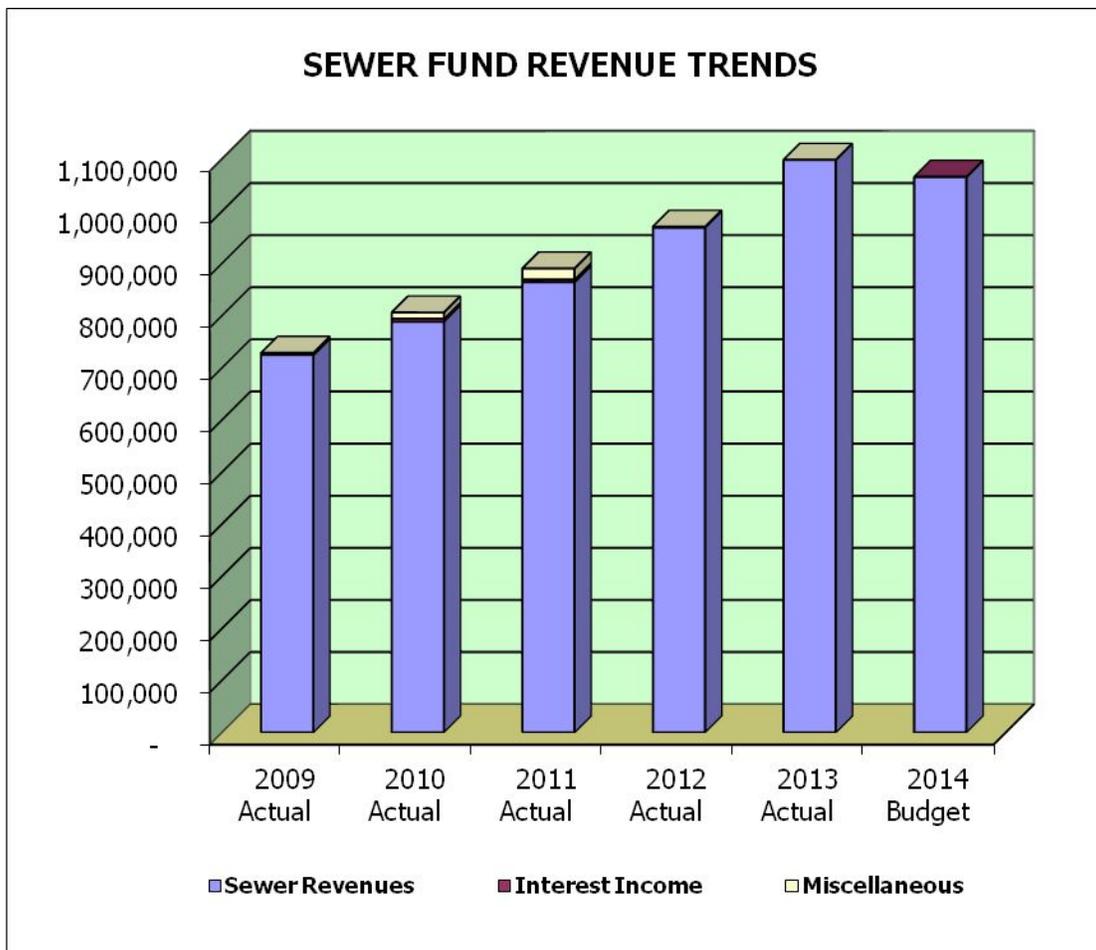
Miscellaneous Revenues: These revenues are typically interest earned on investments.

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. Transfers-out is budgeted to move \$634,071 into the Sewer Reserve Fund in 2014.

Sewer Fund 2014 Revenue

REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	'13 vs. '14 Inc/Dec %
Beginning Balance	155,157	166,481	159,637	228,525	202,062	75,000	-62.88%
Sewer Revenues	724,374	787,981	864,063	968,609	1,098,429	1,065,650	-2.98%
Interest Income	3,406	6,156	4,985	1,650	145	450	210.60%
Miscellaneous	510	11,506	21,134	-	-	-	0.00%
Transfers	-	-	-	10,500	-	-	0.00%
Total Revenue	728,290	805,643	890,182	980,759	1,098,574	1,066,100	-2.96%
Available Revenue	883,447	972,124	,049,819	1,209,284	1,300,636	1,141,100	-12.27%

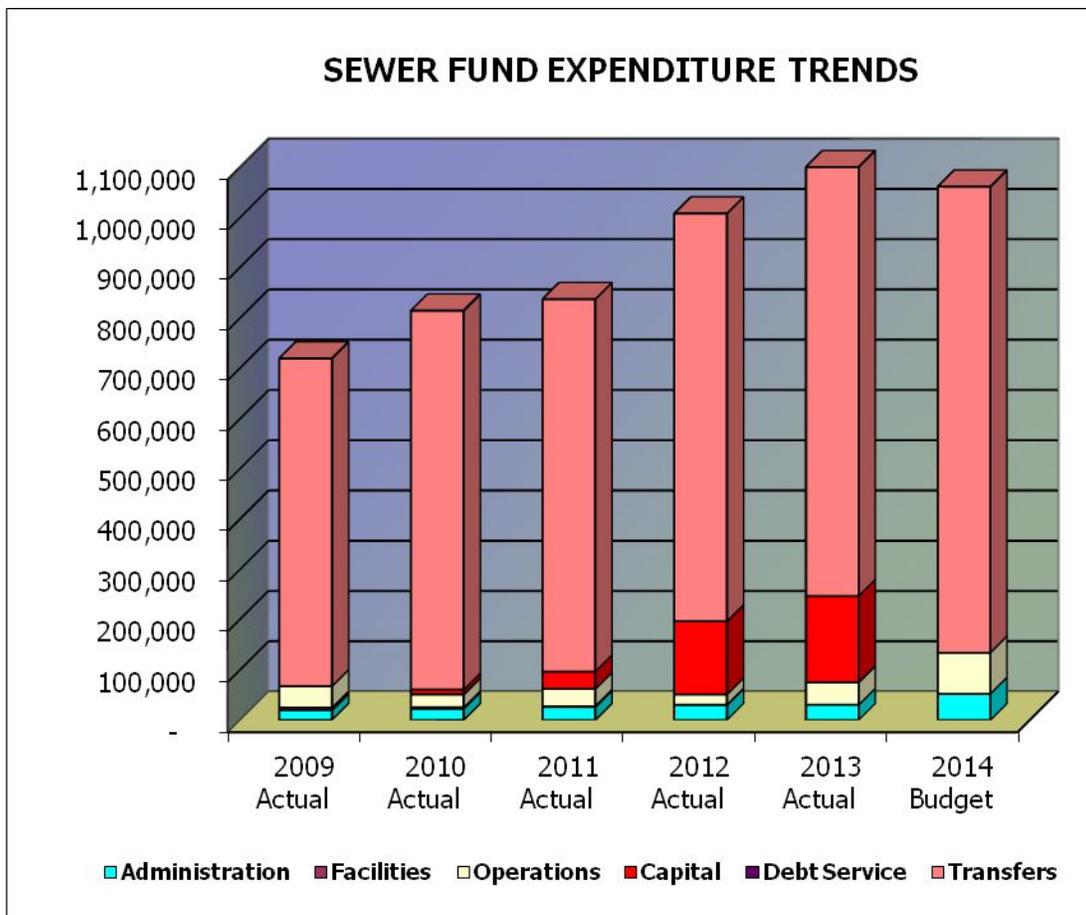


SEWER FUND BUDGET CONSIDERATIONS

We have no capital expenditures budgeted for 2014. Excess revenues are transferred into the Sewer Reserve fund, to help pay for a new sewer treatment plant in our future.

Sewer Fund 2014 Expenditures

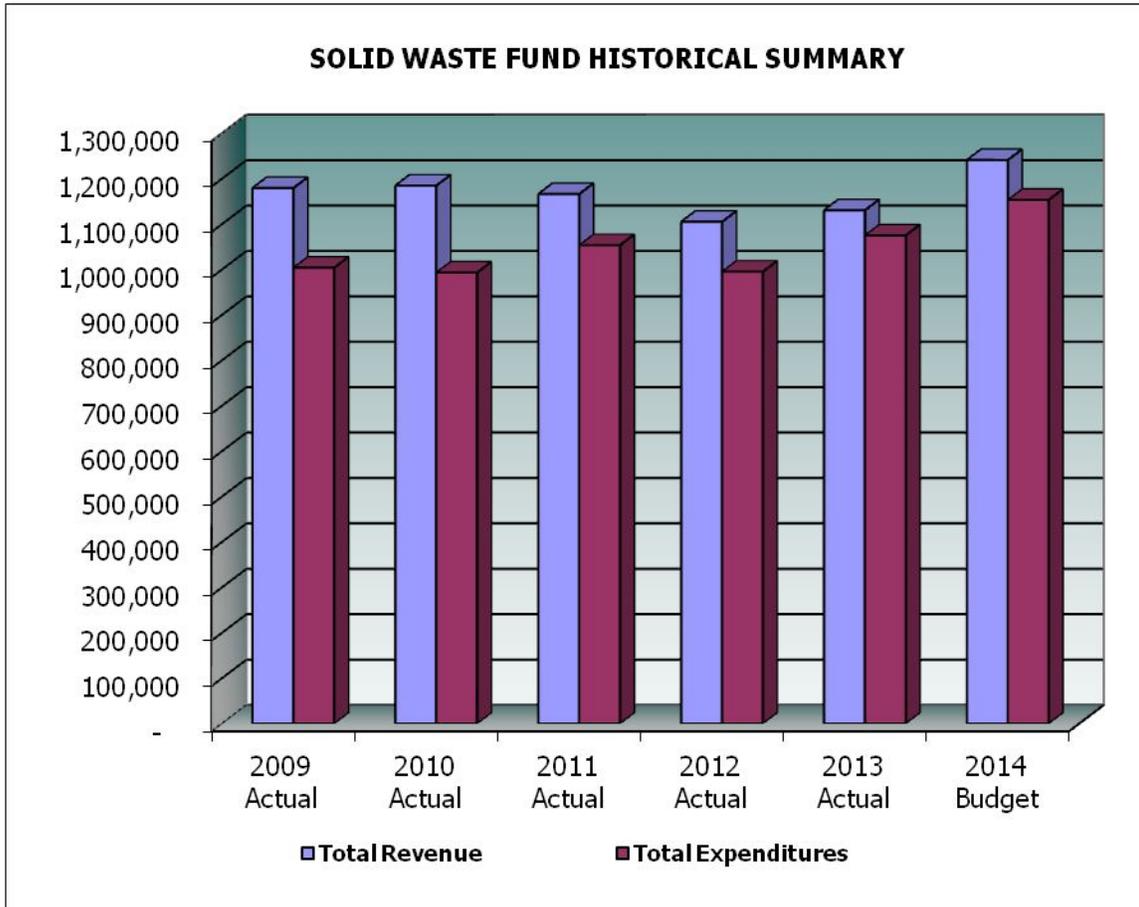
EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	'13 vs. '14 Inc/Dec %
Administration	19,431	22,117	26,271	29,722	30,445	51,983	70.74%
Facilities	2,875	1,049	470	55	126	5,000	3859.46%
Operations	42,247	26,009	34,599	20,590	44,074	81,800	85.60%
Capital	-	9,829	34,496	145,974	172,210	-	-100.00%
Debt Service	-	-	-	-	-	-	0.00%
Transfers	652,412	753,484	740,727	810,881	883,207	927,317	4.99%
Total Expenditures	716,965	812,487	836,563	1,007,223	1,130,062	1,066,100	-5.66%
Ending Balance	166,482	159,637	213,256	202,061	170,574	75,000	-56.03%
Total	883,447	972,124	1,049,819	1,209,284	1,300,636	1,141,100	-12.27%



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SOLID WASTE FUND

The Solid Waste Fund is an enterprise fund, accounting for operations much in the same way as a private business. The objective of an enterprise fund is to be self-supporting; this is accomplished by charging user fees. There are currently 2,048 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.

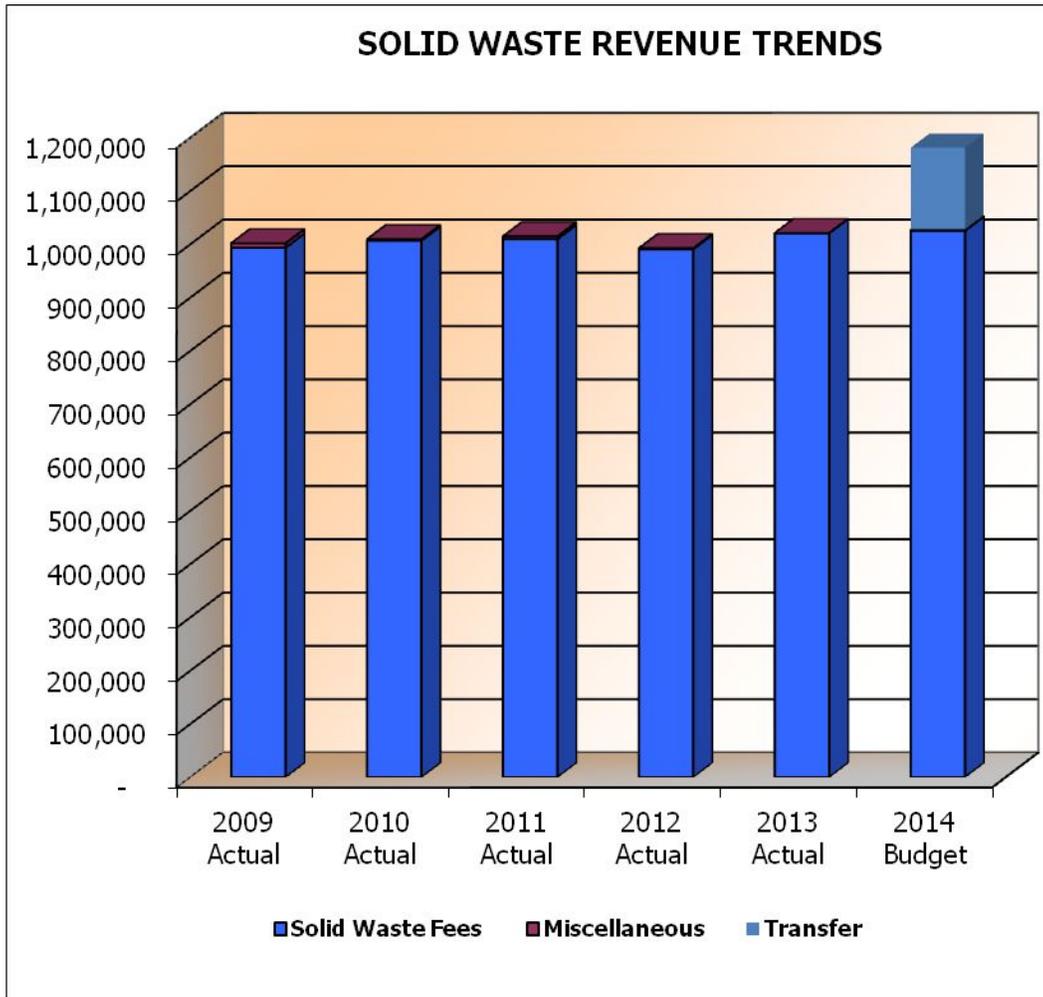
In 2004, it was determined that the Solid Waste Fund could no longer support rate increases from CDSI and Adams County for Landfill fees. Total costs were examined and the first rate increase in 10 years was adopted in September 2004. The increase was a three-year 6% per year rate increase

approved and implemented in 2005. 2007 was the third and final year of the increase; there have been no rate increases since and the fund has held its own with a small increase in reserves each year.

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 2014 Revenue

REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	'13 vs. '14 Inc/Dec %
Beginning Balance	177,801	175,480	151,574	112,829	109,779	60,069	-45.28%
Solid Waste Fees	993,300	1,006,482	1,009,249	990,359	1,020,355	1,025,000	0.46%
Miscellaneous	8,171	2,651	5,117	1,676	186	800	330.04%
Transfer						155,000	100.00%
Total Revenue	1,001,471	1,009,133	1,014,366	992,035	1,020,541	1,180,800	15.70%
AVAILABLE REVENUE	1,179,272	1,184,613	1,165,940	1,104,864	1,130,319	1,240,869	9.78%



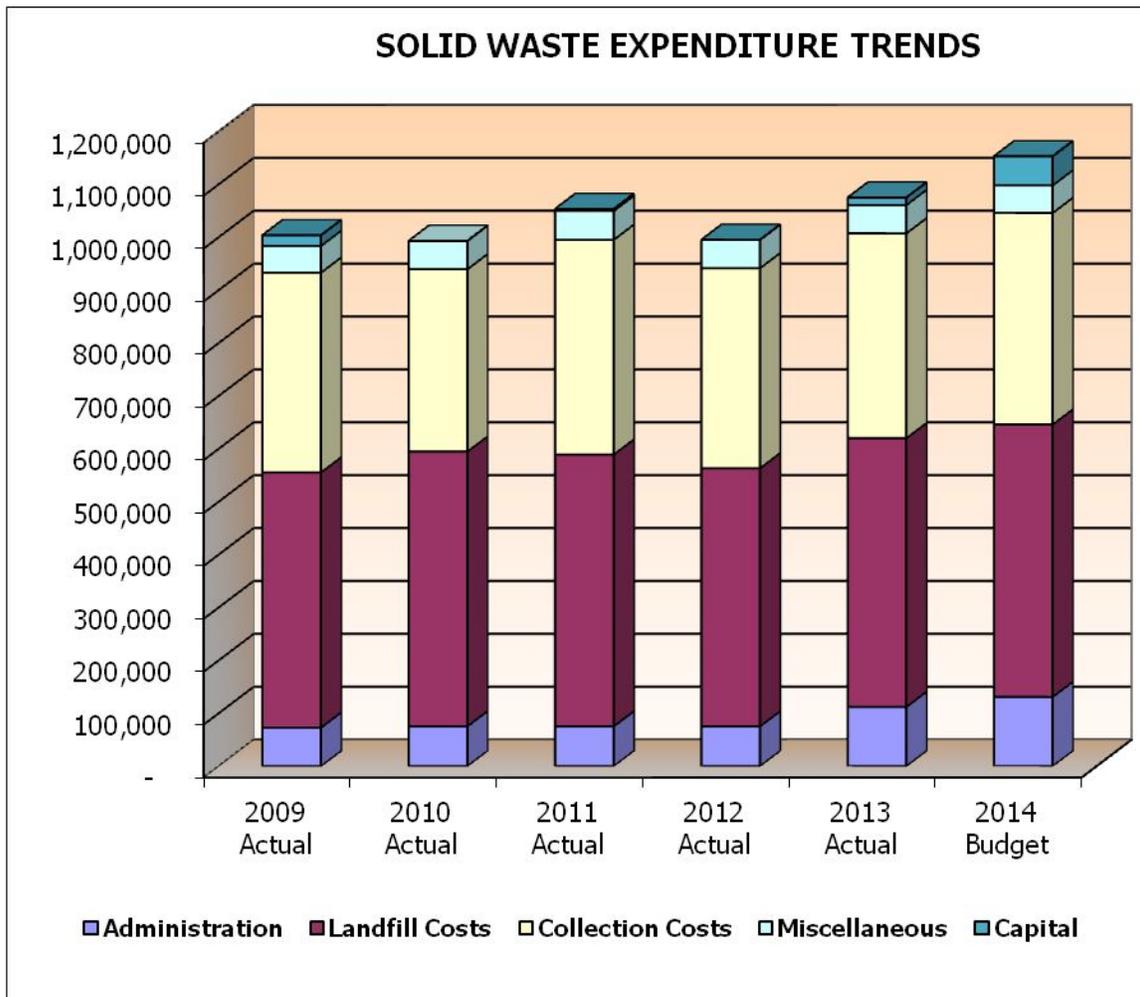
SOLID WASTE FUND BUDGET CONSIDERATIONS

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 2014 Expenditures

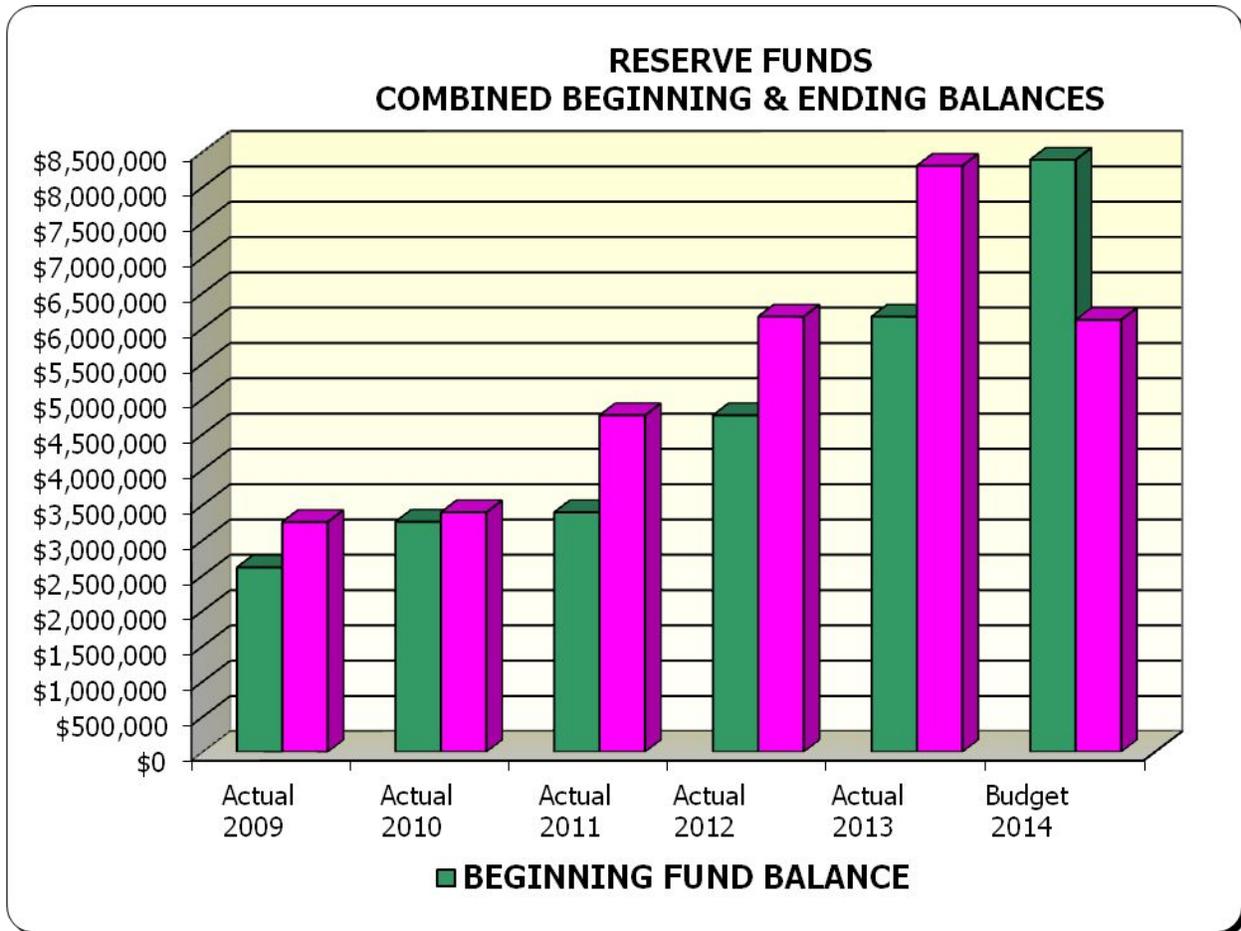
EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	'13 vs. '14 Inc/Dec %
Administration	73,073	75,523	75,385	75,499	112,151	131,093	16.89%
Landfill Costs	482,440	519,359	513,901	487,957	508,074	515,000	1.36%
Collection Costs	377,723	344,751	405,964	378,151	387,223	400,000	3.30%
Miscellaneous	50,558	53,405	54,504	53,479	53,522	52,000	-2.84%
Capital	20,000		3,614	-	13,953	55,000	294.17%
Total Expenditures	1,003,794	993,039	1,053,368	995,085	1,074,924	1,153,093	7.27%
ENDING FUND BAL.	175,478	191,574	112,572	109,779	55,396	87,776	58.45%



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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.

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. 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. 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.

2014 RESERVE FUNDS

Fund Description	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Budget 2014
Park & Rec Rsvs (103)							
Beg Fund Balance				200,079	400,616	501,387	552,115
Revenues			200,000	200,537	100,771	50,651	800
Expenditures			0	0	0	0	200,000
Ending Fund Bal	0	0	200,000	400,616	501,387	552,038	352,915
Real Property (104)							
Beg Fund Balance	257,475	265,083	298,302	306,524	318,651	325,211	381,656
Revenues	7,608	28,219	8,222	15,877	6,560	56,265	7,000
Expenditures	0	0	0	3,750	0	0	0
Ending Fund Bal	265,083	293,302	306,524	318,651	325,211	381,476	388,656
LEOFF I (105)							
Beg Fund Balance	30,000	40,552	51,353	62,497	74,192	84,723	95,078
Revenues	10,552	10,801	11,144	11,694	10,532	10,040	10,350
Expenditures	0	0	0	0	0	0	0
Ending Fund Bal	40,552	51,353	62,497	74,191	84,724	94,763	105,428
Fire (106)							
Beg Fund Balance	60	20,060	40,113	60,650	81,609	69,927	170,133
Revenues	20,000	20,053	20,537	20,959	20,319	100,038	20,250
Expenditures	0	0	0	0	32,000	0	0
Ending Fund Bal	20,060	40,113	60,650	81,609	69,928	169,965	190,383
Water (107)							
Beg Fund Balance	507,557	826,056	841,642	281,495	808,325	1,426,851	2,879,809
Revenues	420,999	15,586	298,988	526,829	618,527	1,331,534	8,000
Expenditures	102,500	0	859,135	0	0	0	2,646,462
Ending Fund Bal	826,056	841,642	281,495	808,324	1,426,852	2,758,386	241,347

Sewer (108)							
Beg Fund Balance	503,006	949,331	1,443,561	2,012,110	2,600,142	3,250,201	3,924,975
Revenues	446,325	494,230	568,550	588,032	650,059	712,140	702,071
Expenditures	0	0	0	0	0	0	0
Ending Fund Bal	949,331	1,443,561	2,012,111	2,600,142	3,250,201	3,962,340	4,627,046

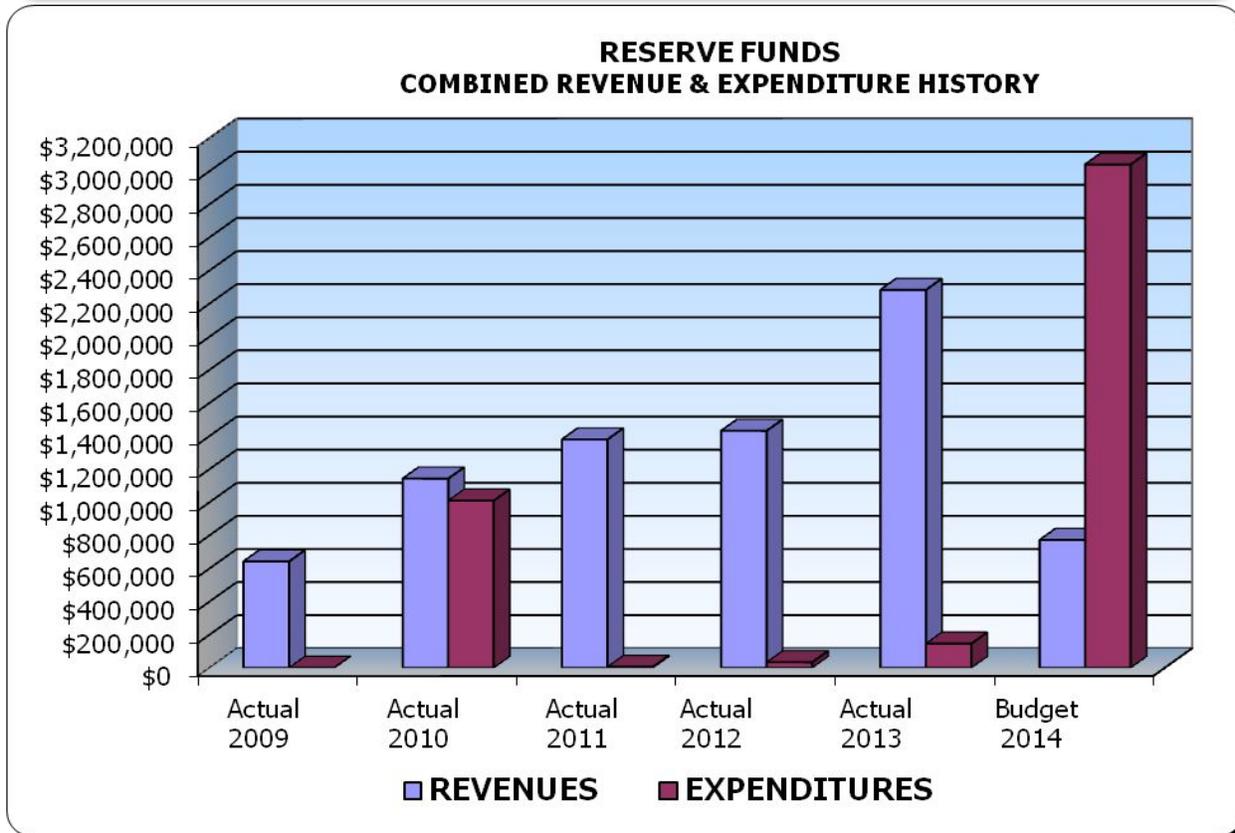
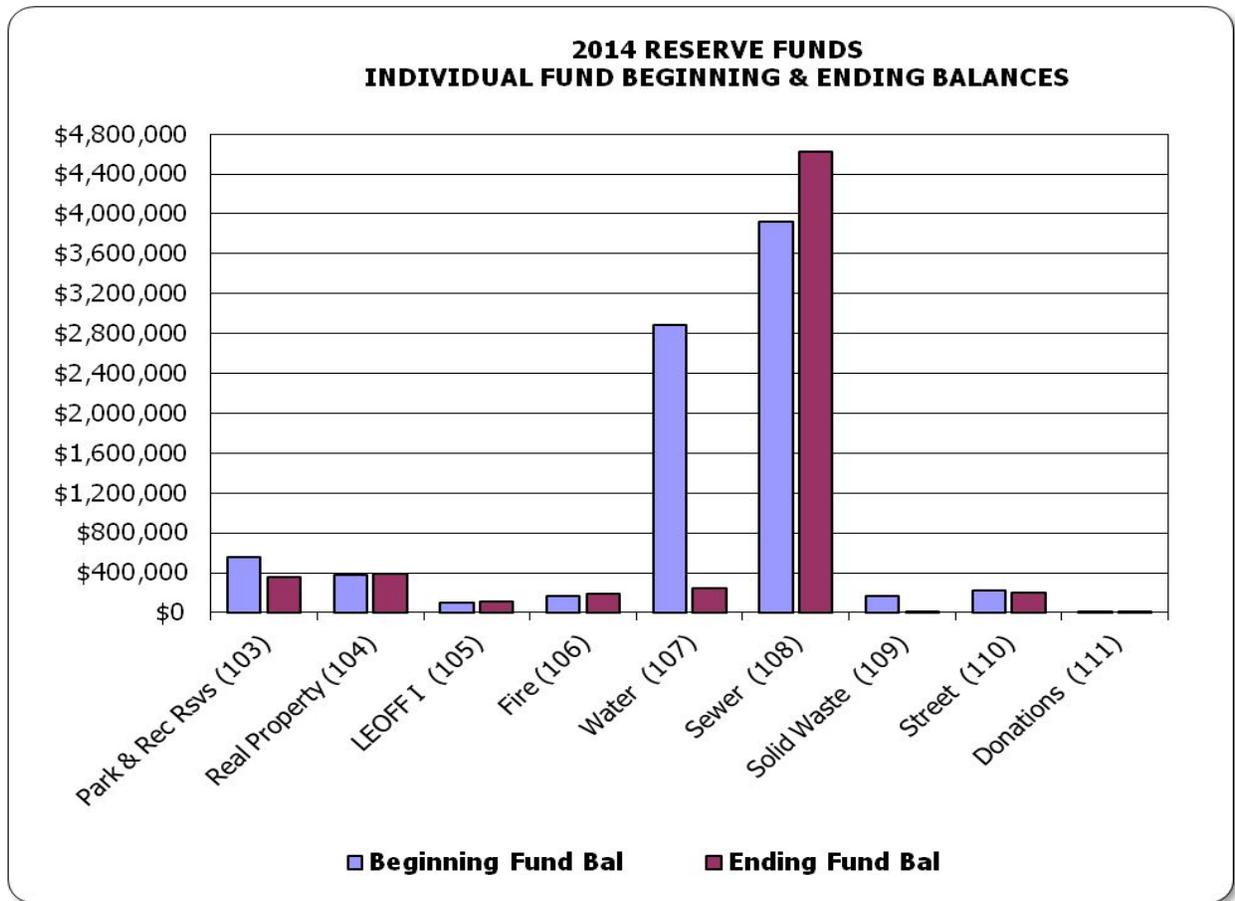
Solid Waste (109)							
Beg Fund Balance	190,000	193,572	198,956	155,820	162,323	164,179	165,344
Revenues	3,572	5,385	6,191	6,503	1,855	(58)	1,300
Expenditures	0	0	49,328	0	0	0	155,000
Ending Fund Bal	193,572	198,957	155,819	162,323	164,178	164,121	11,644

Street (110)							
Beg Fund Balance	270,083	315,060	382,261	310,555	317,732	339,974	216,719
Revenues	64,977	67,201	28,294	7,177	22,242	20,637	21,400
Expenditures	20,000	0	100,000	0	0	144,600	38,000
Ending Fund Bal	315,060	382,261	310,555	317,732	339,974	216,011	200,119

Donations (111)							
Beg Fund Balance	74	2,082	2,687	2,323	2,486	1,744	194
Revenues	2,708	600	836	1,633	628	1,150	700
Expenditures	700	0	1,200	1,470	1,369	1,200	800
Ending Fund Bal	2,082	2,682	2,323	2,486	1,745	1,694	94

Total Reserves							
Beg Fund Balance	1,758,255	2,611,796	3,258,875	3,392,053	4,766,076	6,164,198	8,386,023
Revenues	976,741	642,075	1,142,762	1,379,241	1,431,492	2,282,397	771,871
Expenditures	123,200	0	1,009,663	5,220	33,369	145,800	3,040,262
Ending Fund Bal	2,611,796	3,253,871	3,391,974	4,766,074	6,164,199	8,300,795	6,117,632





DEBT SERVICE FUNDS

Othello takes a very conservative approach to debt. The City's statutory debt limit for general purposes is \$12,044,094, which includes a limit of \$7,226,456 for a Councilmanic (non-voted) issue, leaving \$4,817,638 remaining capacity with a vote. Current debt shows a balance of \$350,000 on a City Hall Councilmanic GO Refunding issue and a balance of \$3,195,000 on a Main Street Construction Councilmanic GO Bond issue. Public Works Trust Fund loans are not included in the calculation of statutory debt limitations.

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 2027. Outstanding principle at the end of 2013 was \$379,737.

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 will be paid off at the end of 2014. The outstanding principle at the end of 2013 was \$154,375.

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.

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. At the end of 2013, outstanding debt was \$350,000. This obligation is paid via a transfer from the Utility Tax Fund.

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 2013 was \$383,694. This loan appears on the books of the Water Utility Fund and therefore does not show up below as a debt service fund.

CITY OF OTHELLO **2014 BUDGET**

FUND DESCRIPTION	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Budget 2014
PWTF BROADWAY (220)						
Beg. Balance	72	73	45	48	1	1
Revenue-1989 PWTF	24,751					
Revenue-2006 PWTF	31,840	31,665	31,550	31,354	31,255	31,109
Expenditures-1989	24,751	31,693	31,547	31,401	31,256	31,109
Expenditures-2006	31,840					
Ending Balance	72	45	48	1	0	1

G. O. REFUNDING BOND-CITY HALL (231)						
Beg. Balance	1,924	1,939	0	92	1	(1)
Revenue	180,757	183,061	179,000	182,326	185,293	182,673
Expenditures	180,742	185,000	178,908	182,417	185,295	182,672
Ending Balance	1,939	0	92	1	(1)	0
G.O. BONDS MAIN STREET PROJECT (225)						
Beg. Balance		0	0	1	2	1
Revenue		51,402	134,092	134,600	134,590	134,591
Expenditures		51,402	134,091	134,091	134,591	134,591
Ending Balance		0	1	510	1	1
PWTF SR24 INDUSTRIAL AREA (223)						
Beg. Balance			0	0	0	0
Revenue			115,425	163,392	160,550	157,463
Expenditures			115,425	163,392	160,550	157,463
Ending Balance			0	0	0	0
TOTAL DEBT SERVICE						
Beg. Balance	1,996	2,012	45	141	4	1
Revenue	205,508	234,463	428,517	480,318	511,688	505,836
Expenditures	205,493	268,095	459,971	511,301	511,692	505,835
Ending Balance	2,011	45	141	512	0	2

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

Year	Beginning Outstanding Principal	Interest Rate	due 7-1 Principal To Pay	due 7-1 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

**PUBLIC WORKS TRUST FUND LOAN 2009 - SR24 INDUSTRIAL AREA
FUND 223
DEBT SERVICE SCHEDULE**

Year	Beginning Outstanding Principal	Interest Rate	due 7-1 Principal To Pay	due 7-1 Current Interest	Fiscal Amt Payments
2010	427,500.00	2.00%		8,407.50	8,407.50
2011	427,500.00	2.00%	106,875.00	8,550.00	115,425.00
2012	463,125.00	2.00%	154,375.00	9,017.08	163,392.08
2013	308,750.00	2.00%	154,375.00	6,175.00	160,550.00
2014	154,375.00	2.00%	154,375.00	3,087.50	157,462.50
			570,000.00	35,237.08	605,237.08

**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	1,545,000.00	3.00%			14,232.07	14,232.07
2002	1,545,000.00	3.00%	15,000.00	32,427.50	32,202.50	79,630.00
2003	1,530,000.00	3.20%	15,000.00	32,202.50	31,962.50	79,165.00
2004	1,515,000.00	3.40%	15,000.00	31,962.50	31,707.50	78,670.00
2005	1,500,000.00	3.60%	15,000.00	31,707.50	31,437.50	78,145.00
2006	1,485,000.00	3.65%	125,000.00	31,437.50	29,156.25	185,593.75
2007	1,360,000.00	3.75%	130,000.00	29,156.25	26,718.75	185,875.00
2008	1,230,000.00	3.90%	135,000.00	26,718.75	24,086.25	185,805.00
2009	1,095,000.00	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

1,545,000.00 318,880.00 300,684.57 2,164,564.57

**PUBLIC WORKS TRUST FUND LOAN 1996 - WELL # 7
FUND 401
DEBT SERVICE SCHEDULE**

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

**MAIN STREET CONSTRUCTION PROJECT BONDS 2010
FUND 225
DEBT SERVICE SCHEDULE**

Year	Beginning Outstanding Principal	Interest Rate	due 12-1 Principal To Pay	due 6-1 Current Interest	due 12-1 Current Interest	Fiscal Amt Payments
2010	3,195,000.00				51,401.65	51,401.65
2011	3,195,000.00			67,045.63	67,045.63	134,091.26
2012	3,195,000.00			67,045.63	67,045.63	134,091.26
2013	3,195,000.00			67,045.63	67,045.63	134,091.26
2014	3,195,000.00			67,045.63	67,045.63	134,091.26
2015	3,195,000.00			67,045.63	67,045.63	134,091.26
2016	3,085,000.00	3.250%	110,000.00	67,045.63	67,045.63	244,091.26

2017	2,975,000.00	3.375%	110,000.00	65,258.13	65,258.13	240,516.26
2018	2,860,000.00	3.500%	115,000.00	63,401.88	63,401.88	241,803.76
2019	2,740,000.00	3.750%	120,000.00	61,389.38	61,389.38	242,778.76
2020	2,615,000.00	3.500%	125,000.00	59,139.38	59,139.38	243,278.76
2021	2,485,000.00	3.500%	130,000.00	56,951.88	56,951.88	243,903.76
2022	2,350,000.00	4.000%	135,000.00	54,676.88	54,676.88	244,353.76
2023	2,210,000.00	3.875%	140,000.00	51,976.88	51,976.88	243,953.76
2024	2,065,000.00	3.875%	145,000.00	49,264.38	49,264.38	243,528.76
2025	1,915,000.00	4.000%	150,000.00	46,455.00	46,455.00	242,910.00
2026	1,760,000.00	4.400%	155,000.00	43,455.00	43,455.00	241,910.00
2027	1,595,000.00	4.400%	165,000.00	40,045.00	40,045.00	245,090.00
2028	1,425,000.00	4.400%	170,000.00	36,415.00	36,415.00	242,830.00
2029	1,245,000.00	4.400%	180,000.00	32,675.00	32,675.00	245,350.00
2030	1,060,000.00	4.400%	185,000.00	28,715.00	28,715.00	242,430.00
2031	865,000.00	4.650%	195,000.00	24,645.00	24,645.00	244,290.00
2032	660,000.00	4.650%	205,000.00	20,111.25	20,111.25	245,222.50
2033	450,000.00	4.650%	210,000.00	15,345.00	15,345.00	240,690.00
2034	230,000.00	4.650%	220,000.00	10,462.50	10,462.50	240,925.00
2035	0.00	4.650%	230,000.00	5,347.50	5,347.50	240,695.00
			3,195,000.00	1,168,003.82	1,219,405.47	5,582,409.29
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2014 – 2019 Capital Facilities Plan



**Adopted
November 25, 2013**

ORDINANCE NO. 1390AN ORDINANCE ADOPTING A SIX-YEAR
CAPITAL FACILITY PLAN FOR 2014 - 2019

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 2014 - 2019 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	\$ 4,665,600
Street Fund	\$ 9,565,000
Water Fund	\$ 9,057,000
Sewer Fund	\$ 20,000,000
Solid Waste Fund	\$ 330,000
Total Capital Facility Plan	\$ 43,617,600

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

SECTION 5: 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 25th day of November 2013.

By: Mayor Tim Wilson
Tim Wilson, Mayor

ATTEST:

By: Debbie L. Kudrna
Debbie L. Kudrna, City Clerk

APPROVED AS TO FORM:

By: Katherine Kenison
Katherine Kenison, City Attorney

PASSED the 26th day of November 2013.

APPROVED the 26th day of November 2013.

PUBLISHED the 5th day of December 2013.

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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 study done by department heads 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

- 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.

be different for each project type. Each Department Head meets with the City Administrator to discuss their requests and evaluation begins based on:

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

- 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 84.52.0435 portion 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 a hotel/motel, tourist court or trailer camp. (RCW 67.28.180) These funds are used only for the promotion of tourism, which includes informational brochures, stadiums, city owned convention centers or a facility to be used for the promotion of tourism.

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. The State has made it mandatory that cities spend 2% on alcoholism programs.

Liquor Board Profits distribution is also based on population with 2% of the collections being spent on alcoholism programs.

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 ball field 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.

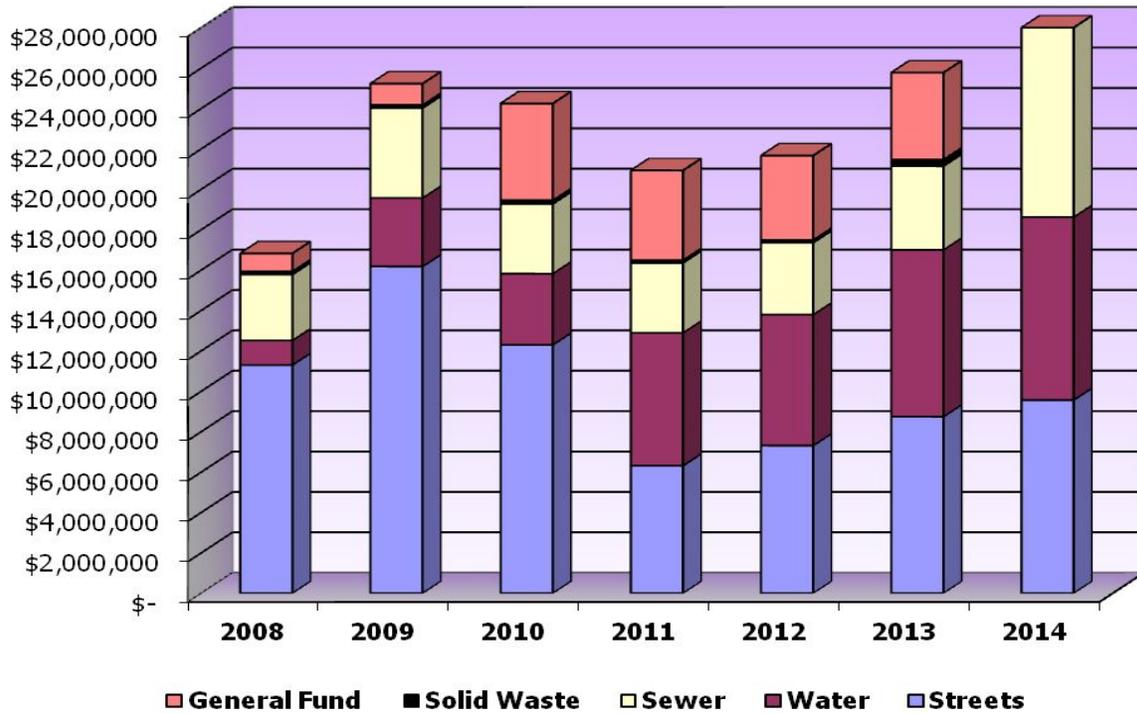
Leasing or Lease Purchasing may be customized to fit the needs of the local government. At the end of the lease, title usually is transferred to the city. A lease on equipment allows payments to be spread over a short period of time. There are some disadvantages to a lease such as higher interest rates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

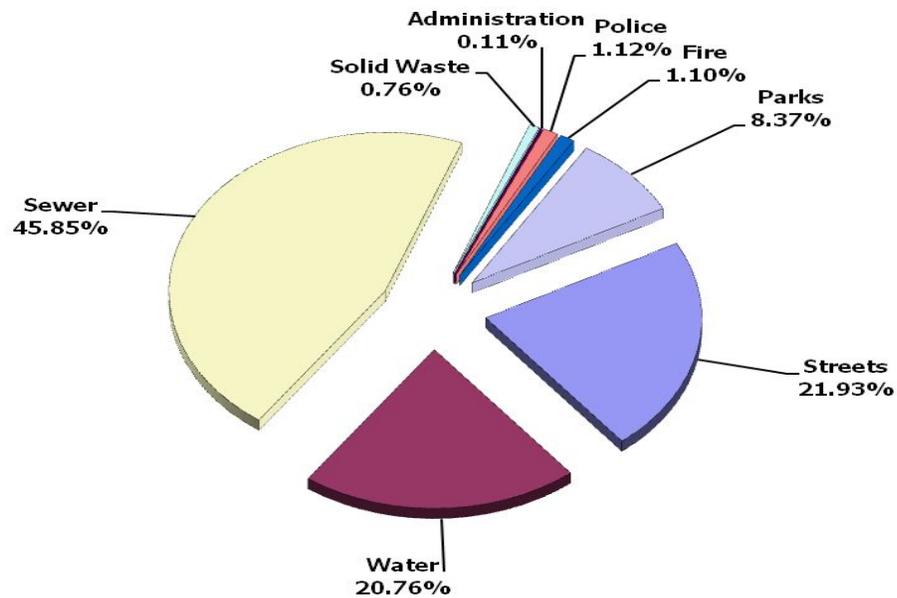
Short Term Loans such as Anticipation Notes, Lines of Credit, and Interfund Loans are sometimes used when revenue timing does not match monthly expenditures. The loans are made based on revenues that will be received in the near future.



CAPITAL FACILITY HISTORICAL SUMMARY 2008 thru 2014



2014-2019 CAPITAL FACILITY PLAN



CITY OF OTHELLO
2014 - 2019 CAPITAL FACILITY PLAN

Department/Project	Source	Year 2014	Year 2015	Year 2016	Year 2017	Year 2018	Year 2019
GENERAL FUND							
General Administration							
Computer Equipment	GF Reserves	6,000	8,000	8,000	8,000	8,000	8,000
SUBTOTAL	GENERAL ADMIN.	6,000	8,000	8,000	8,000	8,000	8,000
Police							
Patrol Car Rotation - on-going	Utility Tax	75,000	75,000	75,000	75,000	75,000	75,000
Mobil Security Camera System	Utility Tax						
Upgrade Police Department Computers	GF Reserves	6,600	6,600	6,600	6,600	6,600	6,600
SUBTOTAL	POLICE DEPT.	81,600	81,600	81,600	81,600	81,600	81,600
Fire							
Fire Truck	Utility Tax/REET	80,000	80,000	80,000	80,000	80,000	80,000
SUBTOTAL	FIRE DEPT.	80,000	80,000	80,000	80,000	80,000	80,000
Parks & Recreation							
Park Land Acquisition	Fund 104 Rsrvs	125,000	125,000				
Park Restrooms	Reserves						
Park Portion - New Vector Truck	GF						
Community Center (Currently at \$300,000)	Grant/Ken Caylor			3,200,000			
Community Center	Reserves	200,000					
Skateboard Park (Fully Funded at \$202,237)	SUBTOTAL PARK DEPT.	325,000	125,000	3,200,000	0	0	0
Total General Fund	\$ 4,665,600	\$ 492,600	\$ 294,600	\$ 3,369,600	\$ 169,600	\$ 169,600	\$ 169,600
STREET FUND							
Street Portion - New Vector Truck	Street Reserves						
7th / Scootley to Columbia - City Portion	LID/Grant	240,000					
North Broadway Overlay / Storm Sewer	City/McCains/Simpl	100,000	305,000	400,000			
Turn lanes & Approaches on SR24	Grant/WDOT	75,000	375,000				
Neighborhood Overlay Project (Windisar St.)	Oper/REET/UT	400,000	400,000	400,000	400,000	400,000	400,000
SR 24 Industrial Area (Road & Storm)	Grants	5,500,000					
Street Lighting Beautification Project	Grant/REET	45,000					
Pave alley behind Pioneer Park (3rd to 4th)	Oper/REET/UT	125,000					
Total Street Fund	\$ 9,565,000	6,485,000	1,080,000	800,000	400,000	400,000	400,000

2014 - 2019 Capital Facility Plan Funding Estimates

Fund Source	2014	2015	2016	2017	2018	2019
GENERAL FUND #001						
Estimated Beginning	600,289	541,331	684,709	957,468	1,234,649	1,516,299
Revenues	4,836,387	4,884,751	4,933,598	4,982,934	5,032,764	5,083,091
Grants or Other Funding	-	-	3,200,000	-	-	-
Available	5,436,676	5,426,082	8,818,308	5,940,402	6,267,413	6,599,390
Operating	4,402,745	4,446,772	4,491,240	4,536,153	4,581,514	4,627,329
C.F.P.	492,600	294,600	3,369,600	169,600	169,600	169,600
Transfers to Savings						
Ending	541,331	684,709	957,468	1,234,649	1,516,299	1,802,461
STREET FUND #101						
Estimated Beginning	284,358	254,914	287,438	727,145	1,294,108	1,868,398
Revenues	1,601,389	1,617,403	1,633,577	1,649,913	1,666,412	1,683,076
Grants or Other Funding	5,910,000	560,000	680,000	400,000	400,000	400,000
Transfer in from Reserves						
Available	7,795,747	2,432,317	2,601,014	2,777,057	3,360,519	3,951,474
Operating	890,133	899,034	908,025	917,105	926,276	935,539
Debt PWTF Brdwy/SR24/Main	165,700	165,845	165,845	165,845	165,845	165,845
C.F.P.	6,485,000	1,080,000	800,000	400,000	400,000	400,000
Transfers to Savings						
Ending	254,914	287,438	727,145	1,294,108	1,868,398	2,450,091
WATER FUND #401						
Estimated Beginning	200,000	634,794	1,539,149	5,554,085	9,543,397	12,781,912
Revenues	4,796,712	5,084,515	5,389,586	5,712,961	6,055,738	6,419,083
Grants or Other Funding			1,700,000			
Transfer in from reserves	36,000	36,000	36,000	36,000	36,000	36,000
Available	5,032,712	5,755,309	8,664,734	11,303,046	15,635,135	19,236,994
Operating	840,509	848,914	857,403	857,403	865,977	865,977
Debt Well #7	139,409	143,246	143,246	143,246	143,246	143,246
C.F.P.	3,418,000	2,354,000	1,170,000	705,000	705,000	705,000
Transfer to savings	-	870,000	940,000	54,000	1,139,000	1,240,000
Ending	634,794	1,539,149	5,554,085	9,543,397	12,781,912	16,282,771
SEWER FUND #404						
Estimated Beginning	75,000	313,246	319,109	333,890	4,334,966	4,343,724
Revenues	1,066,100	1,087,422	1,109,170	1,131,354	1,153,981	1,177,061
Grants or Other Funding				4,000,000	20,000,000	
Transfer in from Reserves	-			1,817,000		
Available	1,141,100	1,400,668	1,428,280	7,282,244	25,488,947	5,520,784
Operating	138,783	141,559	144,390	147,278	150,223	153,228
Debt						
C.F.P.	-	-	-	-	20,000,000	-
Transfer to savings	689,071	940,000	950,000	2,800,000	995,000	1,010,000
Ending	313,246	319,109	333,890	4,334,966	4,343,724	4,357,557
SOLID WASTE FUND #406						
Estimated Beginning	60,069	425,869	639,327	855,470	1,083,658	1,314,677
Revenues	1,180,800	1,192,608	1,204,534	1,216,579	1,228,745	1,241,033
Grants or Other Funding						
Transfer in from Reserves	155,000	-	-	-	-	-
Available	1,395,869	1,618,477	1,843,861	2,072,049	2,312,403	2,555,710
Operating	915,000	924,150	933,392	933,392	942,725	942,725
C.F.P.	55,000	55,000	55,000	55,000	55,000	55,000
Ending	425,869	639,327	855,470	1,083,658	1,314,677	1,557,985

City of Othello 2014



Detail Budget

ORDINANCE NO. 1389

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF OTHELLO WASHINGTON, FIXING THE BUDGET FOR 2014, SETTING FORTH APPROPRIATIONS AND ESTIMATED REVENUES AND ADOPTING, BY REFERENCE, THE FINAL BUDGET FOR 2014.

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, 2014 and ending December 31, 2014.

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 25, 2013.

SECTION 4: The proposed budget, as revised, was fixed by the City Council on November 25, 2013 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	\$ 4,891,735.00
Street Fund 101	\$ 1,735,538
Park & Recreation Reserve Fund 103	\$ 200,000
Real Property Reserve Fund 104	\$ -
LEOFF Reserve Fund 105	\$ -
Fire Equipment Reserve Fund 106	\$ -
Water Reserve Fund 107	\$ 2,646,462
Sewer Reserve Fund 108	\$ -
Solid Waste Reserve Fund 109	\$ 155,000
Street Reserve Fund 110	\$ 38,000
Restricted Donations Fund 111	\$ 800
Tourism Fund 114	\$ 34,362
Real Estate Excise Tax Fund 135	\$ -
Utility Taxes Fund 140	\$ 1,401,436
Sidewalk Construction Fund 305	\$ -
Debt Service/PWTF Broadway Fund 220	\$ 31,109
Debt Service/PWTF SR 24 Fund 223	\$ 157,463
Debt Service/GO Bonds-Main Street Fund 225	\$ 134,591
Debt Service/GO Refunding Bonds Fund 231	\$ 182,672
Water Utility Fund 401	\$ 4,796,712
Sewer Utility Fund 404	\$ 1,066,100
Solid Waste Utility Fund 406	\$ 1,153,093
2014 Budget Total	\$ 18,625,073

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 25th day of November 2013.

By: Mayer Tim Wilson
Tim Wilson, Mayor

ATTEST:

By: Debbie L. Kudrna
Debbie L. Kudrna, City Clerk

APPROVED AS TO FORM:

By: Katherine Kenison
Katherine Kenison, City Attorney

PASSED the 25th day of November 2013
APPROVED the 25th day of November 2013
PUBLISHED the 5th day of December 2013



Budget Summary with Ending Fund Balance

	2009 Year End	2010 Year End	2011 Year End	2012 Year End	2013 Year End	2014 Adopted
001 General Fund						
Beginning Fund Balance	\$ 1,582,899	\$ 1,752,087	\$ 1,097,105	\$ 1,367,888	\$ 1,102,786	600,289
<i>Revenue</i>	\$ 4,752,847	\$ 3,853,301	\$ 4,961,385	\$ 4,354,375	\$ 4,362,071	4,836,387
<i>Expenditures</i>	\$ (4,583,659)	\$ (4,508,283)	\$ (4,693,976)	\$ (4,619,477)	\$ (4,790,988)	(4,891,735)
Ending Fund Balance	\$ 1,752,087	\$ 1,097,105	\$ 1,364,514	\$ 1,102,786	\$ 673,869	\$ 544,941
Total Fund Budget	\$ 6,335,746	\$ 5,605,388	\$ 6,058,490	\$ 5,722,263	\$ 5,464,857	\$ 5,436,676
101 Street Fund						
Beginning Fund Balance	\$ 504,005	\$ 416,307	\$ 247,200	\$ 470,744	\$ 681,690	284,358
<i>Revenue</i>	\$ 2,179,972	\$ 1,583,360	\$ 1,503,938	\$ 1,635,764	\$ 2,233,378	1,601,389
<i>Expenditures</i>	\$ (2,267,670)	\$ (1,752,467)	\$ (1,280,395)	\$ (1,424,818)	\$ (2,484,250)	(1,735,538)
Ending Fund Balance	\$ 416,307	\$ 247,200	\$ 470,743	\$ 681,690	\$ 430,818	\$ 150,209
Total Fund Budget	\$ 2,683,977	\$ 1,999,667	\$ 1,751,138	\$ 2,106,508	\$ 2,915,068	\$ 1,885,747
103 Park & Rec Reserve Fund						
Beginning Fund Balance			\$ 200,079	\$ 400,616	\$ 501,387	552,115
<i>Revenue</i>		\$ 200,079	\$ 200,537	\$ 100,771	\$ 50,651	800
<i>Expenditures</i>			\$ -	\$ -	\$ -	(200,000)
Ending Fund Balance		\$ 200,079	\$ 400,616	\$ 501,387	\$ 552,038	\$ 352,915
Total Fund Budget		\$ 200,079	\$ 400,616	\$ 501,387	\$ 552,038	\$ 552,915
104 Real Property Reserve Fund						
Beginning Fund Balance	\$ 265,083	\$ 298,302	\$ 306,524	\$ 318,651	\$ 325,211	381,656
<i>Revenue</i>	\$ 33,219	\$ 8,222	\$ 15,877	\$ 6,560	\$ 56,265	7,000
<i>Expenditures</i>	\$ -	\$ -	\$ (3,750)	\$ -	\$ -	-
Ending Fund Balance	\$ 298,302	\$ 306,524	\$ 318,651	\$ 325,211	\$ 381,476	\$ 388,656
Total Fund Budget	\$ 298,302	\$ 306,524	\$ 322,401	\$ 325,211	\$ 381,476	\$ 388,656
105 LEOFF I Reserves (formerly Gen'l Fund Equipment Reserve Fund)						
Beginning Fund Balance	\$ 40,552	\$ 51,353	\$ 62,497	\$ 74,192	\$ 84,723	95,078
<i>Revenue</i>	\$ 10,801	\$ 11,144	\$ 11,694	\$ 10,532	\$ 10,040	10,350
<i>Expenditures</i>	\$ -	\$ -	\$ -	\$ -	\$ -	-
Ending Fund Balance	\$ 51,353	\$ 62,497	\$ 74,191	\$ 84,723	\$ 94,763	\$ 105,428
Total Fund Budget	\$ 51,353	\$ 62,497	\$ 74,191	\$ 84,723	\$ 94,763	\$ 105,428
106 Fire Department Equipment Reserve Fund						
Beginning Fund Balance	\$ 20,060	\$ 40,113	\$ 60,650	\$ 81,609	\$ 69,927	170,133
<i>Revenue</i>	\$ 20,053	\$ 20,537	\$ 20,959	\$ 20,319	\$ 100,038	20,250
<i>Expenditures</i>	\$ -	\$ -	\$ -	\$ (32,000)	\$ -	-
Ending Fund Balance	\$ 40,113	\$ 60,650	\$ 81,609	\$ 69,927	\$ 169,965	\$ 190,383
Total Fund Budget	\$ 40,113	\$ 60,650	\$ 81,609	\$ 101,927	\$ 169,965	\$ 190,383



Budget Summary with Ending Fund Balance

	2009	2010	2011	2012	2013	2014
	Year End	Adopted				
107 Water Utility Reserve Fund						
Beginning Fund Balance	\$ 826,056	\$ 841,642	\$ 281,495	\$ 808,325	\$ 1,426,851	2,879,809
Revenue	\$ 15,586	\$ 298,988	\$ 526,829	\$ 618,527	\$ 1,331,534	8,000
Expenditures	\$ -	\$ (859,135)	\$ -	\$ -	\$ -	(2,646,462)
Ending Fund Balance	\$ 841,642	\$ 281,495	\$ 808,324	\$ 1,426,851	\$ 2,758,386	\$ 241,347
Total Fund Budget	\$ 841,642	\$ 1,140,630	\$ 808,324	\$ 1,426,851	\$ 2,758,386	\$ 2,887,809
108 Sewer Utility Reserve Fund						
Beginning Fund Balance	\$ 949,331	\$ 1,443,561	\$ 2,012,110	\$ 2,600,142	\$ 3,250,201	3,924,975
Revenue	\$ 494,230	\$ 568,550	\$ 588,032	\$ 650,059	\$ 712,140	702,071
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	-
Ending Fund Balance	\$ 1,443,561	\$ 2,012,111	\$ 2,600,142	\$ 3,250,201	\$ 3,962,340	\$ 4,627,046
Total Fund Budget	\$ 1,443,561	\$ 2,012,111	\$ 2,600,142	\$ 3,250,201	\$ 3,962,340	\$ 4,627,046
109 Solid Waste Utility Reserve Fund						
Beginning Fund Balance	\$ 193,572	\$ 198,956	\$ 155,820	\$ 162,323	\$ 164,179	165,344
Revenue	\$ 5,384	\$ 6,191	\$ 6,503	\$ 1,855	\$ (58)	1,300
Expenditures	\$ -	\$ (49,327)	\$ -	\$ -	\$ -	(155,000)
Ending Fund Balance	\$ 198,956	\$ 155,820	\$ 162,323	\$ 164,179	\$ 164,121	\$ 11,644
Total Fund Budget	\$ 198,956	\$ 205,147	\$ 162,323	\$ 164,179	\$ 164,121	\$ 166,644
110 Street Reserve Fund						
Beginning Fund Balance	\$ 315,060	\$ 382,261	\$ 310,555	\$ 317,732	\$ 339,974	216,719
Revenue	\$ 67,201	\$ 28,294	\$ 7,177	\$ 22,242	\$ 20,637	21,400
Expenditures	\$ -	\$ (100,000)	\$ -	\$ -	\$ (144,600)	(38,000)
Ending Fund Balance	\$ 382,261	\$ 310,555	\$ 317,732	\$ 339,974	\$ 216,011	\$ 200,119
Total Fund Budget	\$ 382,261	\$ 410,555	\$ 317,732	\$ 339,974	\$ 360,611	\$ 238,119
111 Restricted Donations Fund						
Beginning Fund Balance	\$ 2,082	\$ 2,687	\$ 2,323	\$ 2,486	\$ 1,744	194
Revenue	\$ 605	\$ 836	\$ 1,633	\$ 628	\$ 1,150	700
Expenditures	\$ -	\$ (1,200)	\$ (1,470)	\$ (1,369)	\$ (1,200)	(800)
Ending Fund Balance	\$ 2,687	\$ 2,323	\$ 2,486	\$ 1,744	\$ 1,694	\$ 94
Total Fund Budget	\$ 2,687	\$ 3,523	\$ 3,956	\$ 3,114	\$ 2,894	\$ 894
114 Tourism Fund						
Beginning Fund Balance	\$ 50,494	\$ 52,427	\$ 46,867	\$ 45,541	\$ 43,364	35,314
Revenue	\$ 46,259	\$ 44,234	\$ 46,054	\$ 38,122	\$ 41,299	39,245
Expenditures	\$ (44,326)	\$ (49,794)	\$ (47,380)	\$ (40,299)	\$ (39,611)	(34,362)
Ending Fund Balance	\$ 52,427	\$ 46,867	\$ 45,541	\$ 43,364	\$ 45,051	\$ 40,197
Total Fund Budget	\$ 96,753	\$ 96,661	\$ 92,921	\$ 83,663	\$ 84,662	\$ 74,559



Budget Summary with Ending Fund Balance

	2009	2010	2011	2012	2013	2014
	Year End	Adopted				
135 Real Estate Excise Tax Fund						
Beginning Fund Balance	\$ 390,770	\$ 380,591	\$ 442,186	\$ 396,548	\$ 436,006	49,855
Revenue	\$ 42,321	\$ 61,595	\$ 41,337	\$ 39,459	\$ 50,619	33,500
Expenditures	\$ (52,500)	\$ -	\$ (86,975)	\$ -	\$ (438,000)	-
Ending Fund Balance	\$ 380,591	\$ 442,186	\$ 396,548	\$ 436,006	\$ 48,625	\$ 83,355
Total Fund Budget	\$ 433,091	\$ 442,186	\$ 483,523	\$ 436,006	\$ 486,625	\$ 83,355
140 Utility Tax Fund						
Beginning Fund Balance	\$ 716,419	\$ 605,701	\$ 125,238	\$ 297,315	\$ 103,189	300,044
Revenue	\$ 1,550,912	\$ 1,326,951	\$ 2,211,537	\$ 1,215,605	\$ 1,079,923	1,210,500
Expenditures	\$ (1,661,630)	\$ (1,807,414)	\$ (2,039,460)	\$ (1,409,730)	\$ (913,603)	(1,401,436)
Ending Fund Balance	\$ 605,701	\$ 125,238	\$ 297,315	\$ 103,189	\$ 269,510	\$ 109,108
Total Fund Budget	\$ 2,267,331	\$ 1,932,652	\$ 2,336,775	\$ 1,512,920	\$ 1,183,113	\$ 1,510,544
220 Debt Service - P WTF Broadway						
Beginning Fund Balance	\$ 72	\$ 73	\$ 45	\$ 48	\$ 1	-
Revenue	\$ 56,591	\$ 31,666	\$ 31,550	\$ 31,354	\$ 31,255	31,109
Expenditures	\$ (56,590)	\$ (31,694)	\$ (31,547)	\$ (31,401)	\$ (31,255)	(31,109)
Ending Fund Balance	\$ 73	\$ 45	\$ 48	\$ 1	\$ 0	-
Total Fund Budget	\$ 56,663	\$ 31,739	\$ 31,595	\$ 31,402	\$ 31,256	\$ 31,109
223 Debt Service - SR 24 P WTF Loan						
Beginning Fund Balance			\$ -	\$ -	\$ -	
Revenue			\$ 115,425	\$ 163,392	\$ 160,550	157,463
Expenditures			\$ (115,425)	\$ (163,392)	\$ (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
Revenue	\$ 51,402	\$ 134,092	\$ 134,092	\$ 134,600	\$ 134,590	134,590
Expenditures	\$ (51,402)	\$ (134,091)	\$ (134,091)	\$ (134,091)	\$ (134,091)	(134,591)
Ending Fund Balance	\$ -	\$ 1	\$ 510	\$ 1,009	\$ -	-
Total Fund Budget	\$ 51,402	\$ 134,092	\$ 134,601	\$ 135,100	\$ 134,591	
231 Debt Service - City Hall Refunding Bond						
Beginning Fund Balance	\$ 1,924	\$ 1,939	\$ -	\$ 92	\$ 1	-
Revenue	\$ 180,757	\$ 183,061	\$ 179,000	\$ 182,326	\$ 185,293	182,673
Expenditures	\$ (180,742)	\$ (185,000)	\$ (178,908)	\$ (182,417)	\$ (185,294)	(182,672)
Ending Fund Balance	\$ 1,939	\$ -	\$ 92	\$ 1	\$ -	1
Total Fund Budget	\$ 182,681	\$ 185,000	\$ 179,000	\$ 182,418	\$ 185,294	\$ 182,673



Budget Summary with Ending Fund Balance

	2009	2010	2011	2012	2013	2014
	Year End	Adopted				
305 Sidewalk Construction Fund						
Beginning Fund Balance	\$ 97,576	\$ 85,335	\$ 12,294	\$ 11,531	\$ 11,610	11,664
Revenue	\$ 2,669	\$ 1,959	\$ 237	\$ 79	\$ 7	60
Expenditures	\$ (14,910)	\$ (75,000)	\$ (1,000)	\$ -	\$ -	-
Ending Fund Balance	\$ 85,335	\$ 12,294	\$ 11,531	\$ 11,610	\$ 11,617	\$ 11,724
Total Fund Budget	\$ 100,245	\$ 87,294	\$ 12,531	\$ 11,610	\$ 11,617	\$ 11,724
310 Main Street Construction Fund						
Beginning Fund Balance	\$ -	\$ 2,030,026	\$ 228,554	\$ 353	\$ 354	354
Revenue	\$ 5,213,895	\$ 134,943	\$ 289	\$ (0)	\$ 1	1
Expenditures	\$ (3,183,869)	\$ (1,936,416)	\$ (228,490)	\$ -	\$ -	-
Ending Fund Balance	\$ 2,030,026	\$ 228,553	\$ 353	\$ 353	\$ 353	\$ 355
Total Fund Budget	\$ 5,213,895	\$ 2,164,969	\$ 228,842	\$ 353	\$ 353	\$ 355
401 Water Utility Fund						
Beginning Fund Balance	\$ 546,394	\$ 1,167,499	\$ 981,292	\$ 1,269,798	\$ 1,276,291	200,000
Revenue	\$ 1,934,162	\$ 1,893,566	\$ 2,449,800	\$ 2,285,038	\$ 2,610,209	4,796,712
Expenditures	\$ (1,313,057)	\$ (2,079,773)	\$ (2,146,641)	\$ (2,278,545)	\$ (3,424,591)	(4,796,712)
Ending Fund Balance	\$ 1,167,499	\$ 981,292	\$ 1,284,451	\$ 1,276,291	\$ 461,909	\$ 200,000
Total Fund Budget	\$ 2,480,556	\$ 3,061,065	\$ 3,431,092	\$ 3,554,836	\$ 3,886,500	\$ 4,996,712
404 Sewer Utility Fund						
Beginning Fund Balance	\$ 155,157	\$ 166,481	\$ 159,637	\$ 228,525	\$ 202,062	75,000
Revenue	\$ 728,290	\$ 805,643	\$ 890,182	\$ 980,760	\$ 1,098,574	1,066,100
Expenditures	\$ (716,992)	\$ (812,487)	\$ (836,535)	\$ (1,007,223)	\$ (1,130,062)	(1,066,100)
Ending Fund Balance	\$ 166,455	\$ 159,637	\$ 213,284	\$ 202,062	\$ 170,574	\$ 75,000
Total Fund Budget	\$ 883,447	\$ 972,124	\$ 1,049,819	\$ 1,209,285	\$ 1,300,636	\$ 1,141,100
406 Solid Waste Utility Fund						
Beginning Fund Balance	\$ 177,801	\$ 175,480	\$ 151,574	\$ 112,829	\$ 109,779	60,069
Revenue	\$ 1,001,471	\$ 1,009,133	\$ 1,014,366	\$ 992,035	\$ 1,020,541	1,180,800
Expenditures	\$ (1,003,792)	\$ (1,033,039)	\$ (1,053,341)	\$ (995,086)	\$ (1,074,924)	(1,153,093)
Ending Fund Balance	\$ 175,480	\$ 151,574	\$ 112,599	\$ 109,779	\$ 55,396	\$ 87,776
Total Fund Budget	\$ 1,179,272	\$ 1,184,613	\$ 1,165,940	\$ 1,104,864	\$ 1,130,319	\$ 1,240,869
-----All Funds Combined-----						
Beginning Fund Balance	\$ 6,835,307	\$ 8,062,795	\$ 8,685,517	\$ 9,195,488	\$ 10,131,839	\$ 10,002,971
Revenue	\$ 13,123,330	\$ 17,202,607	\$ 15,093,087	\$ 13,484,690	\$ 15,290,705	\$ 16,042,400
Expenditures	\$ (11,895,868)	\$ (16,579,884)	\$ (14,587,310)	\$ (12,548,338)	\$ (14,953,020)	\$ (18,625,073)
Ending Fund Balance	\$ 8,062,769	\$ 8,685,518	\$ 9,191,294	\$ 10,131,839	\$ 10,469,524	\$ 7,420,298
Total Fund Budget	\$ 19,958,637	\$ 25,265,402	\$ 23,778,604	\$ 22,680,178	\$ 25,422,544	\$ 26,045,371

Total Expenditures \$ 18,625,073
2014 Budget Ordinance No. 1389 \$ 18,625,073

**CITY OF OTHELLO
2014 Revenue Budget
General Fund 001**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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GENERAL FUND REVENUES

BEGINNING FUND BALANCE	1,582,899	1,752,087	1,097,105	1,367,888	1,102,786	600,289
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TAXES:

Real/Personal Property Tax	1,246,530	1,313,272	1,342,598	1,417,999	1,439,840	1,526,228
Local Retail Sales Tax (50% split with Stree	800,265	628,817	791,768	848,726	645,962	640,000
Criminal Justice - Local	76,106	70,188	94,025	94,886	103,460	95,000
Gambling Taxes - Pull Tabs	718	540	928	1,808	929	1,500
Amusement Games			1,636	1,348	898	1,100
Leasehold Excise Tax	-		67	67	73	100
Total Taxes	2,123,619	2,012,817	2,231,021	2,364,834	2,191,162	2,263,928

PERMITS & LICENSES:

Dance Permits	1,625	200	650	50	300	400
Cabaret Licenses	900	725	450	625	575	850
Solicitor Permit			360	600	2,900	700
Franchise Fees	6,189			10,348	5,467	3,350
Cable TV Franchise Fee		10,031	15,916	3,670	6,141	10,000
Business License - General	41,713	33,726	37,768	34,135	36,615	53,014
Building Permits	116,507	161,791	118,268	110,829	134,439	120,000
Placement Permits	860	80	170	0		
Animal License	6,236	5,604	5,541	5,003	4,726	6,000
Commercial Kennel Permit				100		
Gun Permits	2,374	1,582	2,134	3,282	5,111	2,000
Yard Sale Permits	1,254	1,322	1,542	1,531	1,428	1,600
Display on Public Property					25	
Business License - Penalties	420	560	780	1,060	1,840	1,500
Total Permits & Licenses	176,452	215,621	183,578	171,233	199,567	199,414

INTERGOVERNMENTAL: Federal Direct & Indirect

CDBG - Police Computers			13,624			0
WASPC - Equipment Grant						0
RUAD/EULD Grant	55,547					0
Police Grant						0
WASPC - Equipment Grant						0
Total Federal Grants	55,547	-	13,624	0	0	0

INTERGOVERNMENTAL: State Grants

YAF GRANT						0
Traffic Commission Grants	1,232	1,816	958	712		0
CTED - Stop Grant	12,108	8,034				0
D.C.T.E.D - Planning Grant						0
WA State Archives Grant						0
WSLEA Grant	2,250					0
Total State Grants	15,590	9,850	958	712	0	0

INTERGOVERNMENTAL: State Shared Revenue & Entitlements

City Assistance	74,975	67,987	17,246	31,949	28,166	9,774
Sales Tax Mitigation	69,383	68,482	96,022	87,635	93,666	85,000
Criminal Justice Assistance Program	39,574	61,426	34,314	24,673	28,085	25,000
Criminal Justice - Population	1,401	1,467	1,603	1,672	1,803	1,958
Criminal Justice - Special Programs	5,348	5,559	6,052	6,287	6,709	6,553
Criminal Justice - Driving Safety	2,125	1,223	1,528	1,387	1,362	1,400
Liquor Excise Tax	31,739	24,043	35,441	27,329	5,021	12,352
Liquor Board Profits	44,692	61,390	51,328	74,015	67,372	66,959
Total State Revenues	269,236	291,578	243,534	254,948	232,185	208,997

INTERGOVERNMENTAL: Interlocal Grants & Intergovernmental Services

In-Lieu\Taxes - OHA	14,832	15,101	14,728	44,006	-14,162	15,000
County Switch-Property Tax Levy	612					0
Adams County Runaway Grant						0
Firing Range Fees	542					0
ACLD - MCL Payment	247,808	5,484				0

**CITY OF OTHELLO
2014 Revenue Budget
General Fund 001**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
Reimb - School Resource Officer	18,409		25,679	26,680	28,198	30,220
INET Reimbursement Grant						0
Adams County Sex Offender Fee			325			0
Police - Address Verification				250	50	50
Police - Polygraph Test				200		0
Adams County Dispatch Services				300		0
Othello Hospital Dispatch Services	15,633		16,415	16,759	16,759	16,400
ACFD #5 Dispatch Services	7,312	15,633	9,506	3,920	11,759	7,556
Total Other Government Revenues	305,148	36,218	66,653	92,115	42,603	69,226
Total Intergovernmental	645,521	337,646	324,768	347,775	274,788	278,223
CHARGES FOR SERVICES:						
Pool Concessions - Taxable	5,595	8,354	7,261	6,935	7,356	7,400
Park Concessions - Taxable						0
Pool Concessions - No Tax	8,366	7,349	5,792	5,659	6,871	6,900
Park Concessions - No Tax						0
Design Standards Book				210	315	200
Polygraph Reimbursement				100		0
Misc. Services & Reports	3,665	2,403	1,382	1,066	1,761	1,400
Finger Printing	1,320	1,750	1,860	1,190	1,179	1,000
Photocopies	115	495	265	155	107	150
Reimburse Engineering Services				37,393	14,069	2,500
Animal Control & Shelter	1,247	765	735	1,210	1,545	1,500
Plan Check Fee	100	1,905	52,389	51,921	25,886	32,000
Planning & Zoning Fees	1,498	3,250	2,000	12	51	50
Platting Fees		250	750	1,500	500	500
Park Mitigation Fees						0
Water Rights Compensation	10,725					0
Park & Recreation Revenue				1,907	600	1,000
Swimming Pool Fees	40,304	40,410	37,998	43,233	44,138	45,000
Ballfield/Concession Stand Use Fees	180	760	800	710	280	300
Pool-Fitness Hour/Lap Swim				600	278	300
Swimming Lessons	4,273	5,460	7,351	7,752	7,779	7,900
Softball Tournaments					3,120	3,200
City Trips & Tours				3,000		6,000
Park/Rec Events Admiss.						0
Tennis Court rentals						0
Swim Team Pool Rental					4,120	4,200
Shelter Reservation Fees	5,043	5,500	5,240	5,586	8,868	9,000
Total Charges for Services	76,836	78,650	123,823	170,138	128,824	130,500
FINES & FORFEITS	0	0	0	0	0	0
Total Fines and Forfeits	0	0	0	0	0	0
MISCELLANEOUS:						
Investment Interest	24,289	26,317	37,407	10,993	3,673	4,696
Interest on Property Tax	5,018	2,478	1,423	673	312	400
Rental - Ceremony Scissors			20	20	100	100
Municipal Bldg Use	100	100	125	400	550	300
Bldg Rent - Library	15,000	15,000	15,000	13,750	16,250	15,000
Private Source Grants						0
Sale/Salvage - Junk	2,502	1,294	11,287	2,238	544	500
Confiscated/Forfeited Property				492	428	200
Other Judgements & Settlements						0
WCIA Insur. Recovery -Boiler			925	18,833		0
WCIA Policer Lexipol Reimbursement				1,000	1,000	1,000
Cashier's overages/shortages	(101)	(84)	139	249	438	0
Other Misc. Revenues	9,594	2,182	2,631	991	4,420	1,000
Hospital's Irrigation						0
Dog Pound Electricity - Reimburse	2,085					0
Police Training - Reimbursement	2,000	1,966	1,895	1,129	405	0
Refund - AWC Retro Refund	1,404	2,035	6,345	8,547	1,769	6,000
Refund - Avista Lighting Retrofit				5,888	12,761	0
Misc. Revenue - Reimbursements			1,325			0
Refund - Safebuilt Back Payment		2,020		6,335		0

**CITY OF OTHELLO
2014 Revenue Budget
General Fund 001**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
State L & I Refund						0
Big Bend Electric Refund	2,208	1,613	1,633	1,670	1,340	1,600
Booker Auction Commission	2,900	15	12,737	8,262		0
Non-Rev/State Building Code Fee	(477)	113	36	432	302	300
Non-Rev/Sales Tax (Swim Pool)	2,850	2,366	2,781	3,948	4,627	4,500
Prior Year(s) Correction					-1,982	
Total Miscellaneous	69,372	57,415	95,709	85,849	46,937	35,596

OTHER FINANCING SOURCES

Proceeds - Sale of Fixed Assets	36					
Insurance Recoveries						
Total Other Financing Sources	36	-	0	0	0	0

TRANSFERS BETWEEN FUNDS:

TRS-IN Fund 401/Hydrant Utility Tax			40,744	43,733	47,217	42,160
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%	770,392	660,251	1,083,343	607,412	552,010	726,300
TRS IN - General Fund Allocations (Water)	480,900	480,900	480,900	316,653	317,260	317,260
TRS IN - General Fund Allocations (Sewer)				51,032	137,246	137,246
TRS IN - General Fund Allocations (Solid Waste)				39,944	101,960	101,960
TRS IN - General Fund Allocations (Street)				73,271	168,801	168,801
TRS IN - REET 135 Fire Truck Purchase	52,500			32,000	30,000	
TRS IN - UT 140 Fire Truck Purchase					50,000	
TRS IN - Donations K-9 Program						
TRS IN - Utility Tax G.O.Debt						
TRS IN - Utility Tax/PW New Truck	340,000		387,500	10,500		
TRS IN - Utility Tax/2 police cars				30,000	58,100	75,000
TRS IN - Utility Tax/ Server refresh					48,200	25,000
TRS IN - Park Improvements/Kiwanis Bathrooms						125,000
TRS IN - Skate Park						200,000

Total Transfers Between Funds	1,653,792	1,151,151	2,002,487	1,214,546	1,520,794	1,928,727
TOTAL NEW REVENUES	4,745,626	3,853,301	4,961,385	4,354,375	4,362,071	4,836,388
Beginning Fund Balance	1,582,899	1,752,087	1,097,105	1,367,888	1,102,786	600,289
	6,328,525	5,605,387	6,058,490	5,722,263	5,464,857	5,436,677

CITY OF OTHELLO
2014 Revenue Budget
General Fund 001

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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**CITY OF OTHELLO
2014 Expenditure Budget
General Fund 001**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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GENERAL FUND EXPENDITURES

**GENERAL ADMINISTRATION
LEGISLATIVE**

Code Book Update	3,589.80	2,165	2,083	2,771	3,918	3,000
Advertising-Legal Publications	1,356.30	639	2,091	1,636	1,086	1,500
Adams County Recording Fees	82.00	579	69	0	148	500
Salaries - Council	26,956.35	26,891	21,197	26,288	29,000	29,250
Salaries - Mayor			6,000	7,831	9,000	9,000
Benefits - Council	2,255.78	1,891	2,820	2,159	2,359	2,134
Benefits - Mayor			497	634	723	738
Supplies - Council	219.31	1,519		22	273	500
Publications				125		0
Telephone - Mayor		67	1,088	808	685	900
Air Cards - Council Computers		945	1,273	1,000	960	1,000
Mayor\Council Travel	1,201.22	2,325	1,291	0	1,635	1,500
Travel/Loding/Meals/Mileage			443	440	65	0
Retreat Costs	138.49	237	136	45	126	200
Contingency Exp-Mayor Approved	238.25	418		268	241	500
Education/Conferences	206.12		270	106	855	400
Adams Co. (Election costs)	6,403.05		2,070		5,784	0
Voters Registration Cost		1,476		2,962	1,580	2,000
Legislative Total	42,646.67	39,151	41,328	47,092	58,440	53,122

JUDICIAL

County Prosecutor	50,000.00	50,000	65,000	75,000	75,000	77,250
Judicial Total	50,000.00	50,000	65,000	75,000	75,000	77,250

EXECUTIVE - Administrator

Salary - Administrator	93,961.96	99,000	99,174	101,514	93,938	116,250
Salary - Admin. Secretary		33,422	39,131	28,121	38,549	40,740
Benefits - Administrator	24,242.84	23,065	26,511	28,562	23,872	33,206
Benefits - Admin. Secretary		13,865	18,873	14,209	20,264	21,391
Small Tools & Equipment			431	371		0
Professional Services-Labor			81		155	0
I-Pad Aircard				993	677	0
Travel/Lodging/Meals/Mileage	2,792.27	3,905	3,240	6,643	3,550	3,000
Advertising				375		0
Administration Educ\Conf	354.00	785	1,203	1,480	1,424	1,500
Dues - Administrator	416.00	296	308	233	242	300
Executive Total	121,767.07	174,337	188,952	182,500	182,671	216,387

CIVIL SERVICE TESTING

Civil Service Supplies	115.05	129	255	224		400
Civil Services - Prof Services	735.00	975	798	1,413	980	1,230
Civil Service Postage	167.14	37	24	24	22	100
Civil Service Advertising	5.51		460	0		100
Civil Service Testing Total	1,022.70	1,141	1,536	1,661	1,002	1,830

FINANCIAL SERVICES

Salary - Finance Officer	64,966.76	68,429	73,403	99,490	89,250	94,500
Salary - Vacant	27,195.46	30,293	26,571		9,631	0
Salary - Deputy Finance Officer	33,689.66	33,370	36,811	43,978	49,809	53,607
Benefits - Employment Security			8,441			0
Benefits - Finance Officer	22,618.08	15,490	18,882	27,491	29,521	29,776
Benefits - Vacant	8,911.83	12,309	10,468			0
Benefits - Deputy Finance Officer	11,349.64	13,701	18,593	19,947	22,108	23,450
Office & Operating Supplies		361	6			0
Publications - Budget Book				188		0
Small Tools & Equipment		377	388	2,494		0
State Audit	15,251.90	16,241	14,056	17,189	2,016	16,000
Microflex Recovery Fee	331.39	419	314	290	216	250
Professional Services				400		0
Travel/Lodging/Meals/Mileage	185.20	196	924	1,954	1,172	1,500
Advertising		471		423		0
Miscellaneous		89				0
Training				448		0

CITY OF OTHELLO
2014 Expenditure Budget
General Fund 001

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
Fees/Dues/Registrations	807.76	230	1,138	948	882	1,000
Bank Charges	6,080.64	4,988	4,496	588	125	200
Financial Services	191,388.32	196,965	214,491	215,827	204,729	220,283
RECORDS SERVICES						
Salary - Admin Secretary	33,546.45					0
Salary - City Clerk	58,013.68	61,207	60,212	62,906	65,921	65,854
Salary - Receptionist	39,345.88	41,911	34,022	34,436	37,857	40,349
Salary - Utility Billing Clerk	34,478.96	36,455	36,754	42,790	43,606	
Overtime	1,667.53	738	53	31	459	1,000
Benefits - Misc				7,760	4,668	5,000
Benefits - Records	18,276.22					0
Benefits - Admin Secretary	11,420.00					0
Benefits - City Clerk	14,063.13	18,243	21,544	22,974	24,114	25,259
Benefits - Receptionist	12,058.26	15,546	15,518	18,450	20,108	21,329
Benefits - Utility Billing Clerk	11,322.49	14,900	18,466	19,690	21,050	
Benefits - Overtime	705.23	286	8	5	71	100
Office & Operating Supplies	17,760.24	16,277	17,854	10,846	10,838	17,500
Publications	561.00	165	256	1,128	190	200
Professional Services	90.90	269	110	0		300
Web Hosting - Code Publishing	765.11	673	548	0		0
Postage Meter Charges	4,317.87	3,586	2,964	3,229	3,678	3,200
Postage	2,670.96	2,206	2,260	2,242	2,049	3,500
Telephone	6,275.35	10,713	11,930	5,048	5,687	10,000
Travel/Lodging/Meals/Mileage	1,598.57	1,330	1,591	977	1,609	1,500
Advertising - Other	297.50	336	125	1,063	460	500
Clerks Education\Conferences	809.40	755	799	961	744	1,500
Fees & Dues	375.00	525	710	315	330	600
Printing Costs	1,477.63	1,615	598	827		1,600
Prof. Services - Boarddocs		755	540	540	540	540
Records Services Total	271,897.36	228,491	226,863	236,218	243,978	199,831
FACILITIES						
Bldg. Operating Supplies	4,596.57	5,162	6,538	4,693	3,597	5,000
Fuel - General Gov't Use	296.15	188		116		0
Minor Equip/Office	2,158.21	370	776	824	190	1,000
Janitorial Services	22,104.01	25,390	25,485	24,300	24,999	26,000
City Hall Electricity	21,966.68	21,730	25,292	26,102	25,089	25,100
City Hall Natural Gas	12,651.31	8,715	10,198	5,396	5,483	8,000
Bldg. Repairs & Maint	20,310.92	19,033	14,211	11,847	10,705	12,000
Minor Equip. Repairs & Maint.	419.64	302		29		500
Vehicle Repairs & Maint.	723.20	70	278	739		0
City Hall Grounds Maint	3,675.64	3,281	3,718	1,058	2,735	2,200
City Hall Wtr\Swr Usage	3,013.53	3,143	3,317	3,493	4,073	4,200
Facilities Total	91,915.86	87,382	89,813	78,597	76,870	84,000
RISK MANAGEMENT						
WCIA - Auto Physical Damage	155,823.84	165,696	164,224	11,983	12,295	12,295
WCIA - Boiler, Machinery				1,094	1,090	1,145
WCIA - Crime/Fidelity				435	435	479
WCIA - Liability Insurance				134,187	126,015	138,617
WCIA - Property				27,346	27,259	28,622
Risk Management Total	155,823.84	165,696	164,224	175,045	167,094	181,158
LEGAL						
Attorney Contract	32,377.77	46,987	41,918	59,953	47,362	50,000
Ogden Murphy Wallace				2,305	712	0
Legal Total	32,377.77	46,987	41,918	62,258	48,074	50,000

**CITY OF OTHELLO
2014 Expenditure Budget
General Fund 001**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
INFORMATION SYSTEMS TECHNOLOGY						
Salary - Info Tech	42,642.63	53,086	53,134	54,415	55,077	56,960
Benefits - Info Tech	16,899.44	17,226	20,724	21,499	22,946	23,856
Office & Operating Supplies	597.60	315	181	231	496	500
Fuel - Info Tech	17.31	33		200		200
Small Tools & Equip.	4,973.42	1,233	1,009	896	1,298	1,200
Prof Services - Info Tech	5,661.53	8,414	12,259	12,431	10,942	13,000
Communications - Info Tech	1,073.60	874	1,140	782	1,096	1,000
Prof Services - Noel Communications		2,272		3,895	3,895	3,895
Travel/Lodging/Meals/Mileage		751	1,034	975	1,124	1,500
Repair & Maint. - Info Tech	3,076.97	2,117	3,108	1,730	2,297	2,500
Miscellaneous & Training	819.06	1,379	746	1,527	1,461	1,500
Fees & Dues - Info Tech	75.00	593	1,057	942	1,067	1,200
Information Systems Technology Total	75,836.56	88,293	94,393	99,524	101,701	107,311
OTHER GENERAL GOVERNMENTAL						
Miscellaneous	3,548.75	2,224	479			0
Ritzville Adams Cnty Journal	650.00	650	695	615	615	700
Employee Awards	411.82	406	511	442	525	500
City Safety Committee	1,360.59	734	213	1,827	214	2,000
Fees - AWC	3,995.59	4,171	4,184	4,565	4,611	4,676
City Dues & Fees	730.00	1,220	1,773	2,623	819	900
Fourth of July Fireworks	2,500.00	6,000	2,500	10,000	10,000	5,000
Adams County Dev Council Fee	3,247.50	3,298	3,400	3,748	3,682	3,800
Annual Cleanup	3,551.57	2,553	1,555	3,242	1,614	3,000
Refund - Leasehold Excise Tax	5,278.10	3,159			8	0
Food & Beverage/Meetings	50.08	360	496	773	652	400
Tourism Radio Station - Maint & Repair				0		0
Miscellaneous				949	27,086	2,000
Weed Abatement-City Lots	81.00	105	85	85	85	100
Other General Governmental Total	25,405.00	24,881	15,891	28,869	49,911	23,076
COMMUNITY SERVICES						
Literacy Council						0
Adams County Health	1,528.63	1,327	1,730	2,114	1,784	1,700
Total Community Services	1,528.63	1,327	1,730	2,114	1,784	1,700
TOTAL GENERAL ADMINISTRATION	1,061,609.78	1,104,651	1,146,139	1,204,706	1,211,254	1,215,948
NON-EXPENDITURES						
Non-Exp/State Building Code Fee						0
Non-Exp/Sales Tax Remittance	2,489.99	3,720	5,273	8,498	12,543	7,000
Non-Expenditure Total	2,489.99	3,720	5,273	8,498	12,543	7,000
CAPITAL EXPENDITURES						
Council Chambers - Upgrade Councils Charis (8)			8,000			
Council Chambers - Upgrade Sound System					20,920	
City Hall Computer Upgrades	4,177.04	14,092	5,006	7,393	6,258	
Council/Mayor - New Website Pictures	4,607.41	7,233	1,321	30,416		
Improved Backup Software	9,575.70		6,356		3,076	
Server refresh						25,000
Council i-Pads						
Replace City Hall Copier	94,193.19		13,208	5,423		3,000
New recording system for chambers	5,162.07		4,857	4,857		3,990
Capital Expenditures Total	117,715.41	21,325	38,749	48,090	30,254	31,990
TRANSFERS						
TRS - Fund 401 Hydrant Costs			36,000	36,000	36,000	36,000
TRS - Strts (PW)\Code Enforce						0
TRS - Park Mitigation ('06, '07, '08)	23,830.00					0
Transfers Total	23,830.00	-	36,000	36,000	36,000	36,000
TOTAL NON-OPERATING EXPENDITURES	144,035.40	25,045	80,022	92,588	78,797	74,990
GRAND TOTAL- GEN'L ADMIN	1,205,645.18	1,129,696	1,226,162	1,297,294	1,290,051	1,290,938

CITY OF OTHELLO
2014 Expenditure Budget
General Fund 001

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
POLICE DEPARTMENT						
ADMINISTRATION						
Payments to LEOFF I Retirees	3,474.40	4,627	5,604	8,464	7,699	8,525
Benefits-LEOFF I Med	73,725.52	68,673	105,951	80,988	60,953	73,000
Benefits-LEOFF I L/T Care Ins.	12,703.64	5,964	12,675	7,425	8,632	14,000
Sales & Use Tax	100.00	-	0	0		0
Total Administration	90,003.56	79,264	124,230	96,876	77,285	95,525
POLICE OPERATIONS						
Salary - Chief	78,085.29	82,177	82,307	84,337	86,192	88,347
Salary - Sergeant #1 - Vacant						64,001
Salary - Assistant Chief - Vacant	63,843.65	69,907	70,747	72,410	39,847	37,926
Salary - Sergeant #2	57,834.09	68,662	72,856	72,548	74,144	37,565
Salary - Sergeant #3	60,231.74	62,974	79,645	12,482	65,357	68,518
Overtime	40,743.10	43,483	16,325	26,038	32,816	40,000
Reserves			450			0
Translators	2,567.66	1,456	1,070	1,780	5,897	4,000
Benefits - Chief Dunnagan	37,000.08	21,665	25,226	25,667	26,727	27,494
Benefits - Sergeant #1 - Vacant						24,868
Benefits - Assistant Chief - Vacant	15,055.15	20,015	23,778	23,752	9,418	12,953
Benefits - Sergeant #2	13,320.21	19,498	23,993	23,707	24,754	13,183
Benefits - Sergeant #3	16,933.00	18,483	24,544	3,947	23,636	25,475
Benefits - Overtime	11,276.13	25,243	2,467	3,837	4,726	5,650
Benefits - Reserves			12	103	25	50
Benefits - Translator	147.65	58	569	47	23	50
Uniform Purchases	7,271.79	5,286	8,453	21,472	6,672	8,000
Police Operating Supplies	4,410.05	4,675	5,083	19,242	10,342	5,000
Uniform Cleaning	3,937.50	3,883	2,878	2,615	2,052	4,000
Evidence Supplies/Equipment	4,388.62	9,470	1,712	5,145	5,509	3,500
Firing Range Supplies/Equip.	88.04	4,183	68	110	23	300
Ammunition	3,922.60	2,335	3,053	2,986	3,671	3,000
Small Equipment	24,739.29	15,247	14,629	21,134	20,376	12,000
Professional Services - Labor	4,972.77	9,624	11,734	10,457	19,937	10,000
Professional Services - Computers	75.39	983				0
Entry level Medical Exams	913.00	495	1,807	2,172	1,429	1,500
Medical Services - Prisoners			66	3,960	528	1,500
Postage	1,306.15	1,300	1,229	1,355	1,443	1,200
Advertising - Police Operations	287.06	289	389	287	130	500
Organizational Dues	1,376.22	3,783	1,095	1,305	1,160	1,200
Gun Permits/Dealer Licenses	1,429.25	1,184	1,489	2,601	3,781	1,600
Accreditation Costs	1,280.53	2,316			46	0
Verizon Wireless	16,579.08	15,005	12,796	12,549	12,219	14,000
Jail Services - Adams Co.	24,550.00	27,550	49,775	38,109	21,738	46,000
Tactical Response Team Supplies	654.18					0
Total Operations	499,219.27	541,227	540,246	496,151	504,619	563,380
INVESTIGATIONS						
Salary - Officer 33 - (Leave Vacant)	12,653.44	51,828	53,427	45,368		0
Overtime						0
Benefits - Officer 33 - (Leave Vacant)	4,546.26	16,104	21,401	16,956		0
Operating Supplies		-	487	0	226	500
Photo Supplies						0
Dues/Fees/Registration						0
Miscellaneous		753	50	198	1,343	1,000
Total Investigations	17,199.70	68,686	75,364	62,522	1,569	1,500
CRIMINAL JUSTICE & TRAINING						
D.C.D. Grants 1,2,3						0
Travel - Staff & Reserves	2,705.92	2,853	6,322	2,963	6,864	6,000
Training - Staff & Reserves	8,466.81	6,491	12,576	6,683	7,132	5,000
Academy Training - New Hires				6,662	9,567	12,000
Total Training	11,172.73	9,345	18,898	16,308	23,564	23,000

**CITY OF OTHELLO
2014 Expenditure Budget
General Fund 001**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
FACILITIES						
Small Tools & Equipment	1,378.47					0
Electricity - Park Cameras	96.42	98	72	0		0
Building Repairs & Maintenance	1,687.56	1,379	284	1,242	354	600
Minor Equip. Repair & Maint.	1,647.12	218		4,240	554	2,000
Firing Range Improvements		29	0	0		250
Total Facilities	4,809.57	1,724	355	5,482	908	2,850
TRAFFIC PATROL						
Salary - Officer 27 N Stewart	51,692.48	52,865	53,386	57,294	49,883	54,132
Salary - Officer 32 J Silva	59,336.53	34,760	50,009	53,077	55,661	56,188
Salary - (Moved to Investigation/leave vacant)	37,735.25					0
Salary - Officer 34 R Cox	32,474.72	46,860	49,107	41,974	43,843	53,257
Salary - Officer 35 T Gilbert	45,410.14	48,478	36,224	51,755	54,710	57,181
Salary - Officer 37 A Latin	46,948.47	33,086	46,942	50,265	53,948	54,464
Salary - Officer 38 - Vacant (Leave Vacant)	45,613.98	48,157	53,131	53,638	22,638	0
Salary - Officer 28 M Robertson	17,370.20	51,314	53,600	35,755	19,318	50,946
Salary - Officer 31 J Mendoza	45,168.76	47,991	52,893	44,168	51,708	52,567
Salary - Officer 26 S LaRose	46,447.76	50,306	52,879	54,292	53,730	56,188
Salary - Officer 36 S Anderson	45,824.83	48,721	53,463	53,638	56,082	28,094
Salary - Officer 39 D Maulen	11,122.23		16,022	50,375	53,417	54,981
Salary - Officer 40 D Veloz				26,837	50,402	53,257
Benefits - Misc.	52,959.46	(2,802)	79	12,627	1,647	1,700
Benefits - Officer 27 N Stewart	13,732.17	16,240	21,547	22,649	22,449	23,541
Benefits - Officer 32 J Silva	18,071.75	15,703	21,052	21,266	22,414	23,817
Benefits - (Moved to Investigation)	8,779.86					0
Benefits - Officer 34 R Cox	13,505.83	15,348	20,742	15,924	18,207	23,423
Benefits - Officer 35 T Gilbert	13,515.35	15,550	14,775	21,110	22,305	23,951
Benefits - Officer 37 A Lattin	13,547.77	9,437	20,591	20,854	22,149	23,585
Benefits - Officer 38 - Vacant (Leave Vacant)	13,329.44	15,628	21,314	21,261	9,114	0
Benefits - Officer 28 M Robertson	5,872.85	15,485	21,300	17,364	8,883	23,112
Benefits - Officer 31 J Mendoza	13,195.95	15,668	21,361	15,605	21,911	23,330
Benefits - Officer 26 S LaRose	13,553.15	16,021	21,472	21,267	22,107	23,817
Benefits - Officer 36 S Anderson	13,248.70	15,169	21,172	20,367	22,408	11,909
Benefits - Officer 39 D Maulen			7,802	20,936	22,111	23,655
Benefits - Officer 40 D Veloz				11,912	21,780	23,423
Fuel Costs	26,085.61	30,370	29,654	27,917	23,981	33,000
Car Repair & Maintenance	20,614.12	14,102	11,688	13,048	14,238	18,000
Total Traffic Patrol	725,157.36	654,454	772,204	857,174	841,044	871,518
Protective Inspections						
Salary - Code Enforcement		44,039	44,197	37,702	40,881	43,969
Overtime - Code Enforcement		149		259	217	500
Benefits - Code Enforcement		17,068	19,679	17,738	21,081	22,008
Overtime - Benefits				39	33	0
Office & Operating Supplies		462	437	610	183	300
Uniform Purchase					1,196	500
Weed Control		1,077		0		0
Dog Pound Operation		240		326	6	0
Fuel - Code Enforcement		1,564	1,651	1,580	1,192	1,200
Veterinary Cost		799	512	952	114	1,000
Pet Rescue Contract		6,000	6,000	10,000	10,000	15,000
Postage		104	69	69	62	100
Telephone		753	691	470	449	600
Vehicle Repair & Maintenance		2,751	652	50	1,189	1,600
Dog Pound - Maint. & Repair					103	0
Education/Conferences		109		0	1,598	600
Dog Pound - City Water & Sewer Use	24.89	304	334	330	372	400
Total Code Enforcement Department	24.89	75,418	74,222	70,124	78,677	87,777
DISPATCH						
Salary - Dispatcher 40	41,559.97	44,722	45,003	45,878	46,887	48,059
Salary - Dispatcher 41	41,866.32	40,653	44,239	45,200	46,194	47,349
Salary - Dispatcher 42	43,342.79	46,296	46,905	37,181	42,283	44,644
Salary - Dispatcher 43	42,487.75	44,716	24,912	41,967	45,082	46,673
Salary - Dispatcher 44	41,867.91	44,062	45,151	45,634	46,194	48,533
Salary - Dispatcher 46	41,881.41	44,072	44,604	39,047	42,308	43,969
Salary - Dispatch P/T 47	14,839.10	18,695	30,151	21,946	14,208	19,787
Overtime	6,697.98	14,994	5,751	5,798	6,519	8,000

**CITY OF OTHELLO
2014 Expenditure Budget
General Fund 001**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
Benefits - Dispatch	27,243.70			2,652	114	150
Benefits - Dispatcher 40	12,234.20	15,303	19,654	20,644	21,688	22,671
Benefits - Dispatcher 41	12,250.08	14,748	19,341	20,066	21,465	22,556
Benefits - Dispatcher 42	12,074.26	15,705	19,647	16,379	20,876	22,117
Benefits - Dispatcher 43	12,187.12	15,529	8,548	19,594	22,469	22,446
Benefits - Dispatcher 44	12,037.91	15,453	19,461	20,064	21,448	22,748
Benefits - Dispatcher 46	12,207.29	15,851	19,363	18,897	20,816	22,008
Benefits - Dispatcher 47	1,652.17	2,514	4,988	3,218	1,180	10,557
Benefits - Overtime Dispatchers	2,213.80	5,157	895	833	1,052	1,100
Office & Operating Supplies	8,120.78	11,439	4,245	6,406	8,142	7,500
Dispatch Equip. Service Contract	21,517.09	25,842	23,824	27,314	27,795	29,000
Telephone						0
Century Link - Dispatch	8,067.54	8,273	8,928	9,922	10,421	8,700
Access Fee	4,088.40	2,640	1,320	0		1,500
Total Dispatch	420,437.57	446,664	436,931	448,641	467,141	500,067

EUDL GRANT

Overtime-Adams County Sheriff		-	-	-	-	-
Benefits - EUDL	172.92	-	-	-	-	-
Office & Operating Supplies	725.11	-	-	-	-	-
Small Equipment	3,202.31	-	-	-	-	-
Prof Services - Consultant	30,672.00	-	-	-	-	-
Prof Services - Other		-	-	-	-	-
Postage		-	-	-	-	-
Telephone	345.31	-	-	-	-	-
Travel	16,621.63	-	-	-	-	-
Advertising	657.00	-	-	-	-	-
Education/Conferences	1,688.49	-	-	-	-	-
Miscellaneous Expenses		-	-	-	-	-
Total EUDL Grant	54,084.77	0.00	0.00	0.00	0.00	0.00

TOTAL POLICE OPERATING EXPENDITURES 1,822,109 1,876,782 2,042,450 2,053,278 1,994,807 2,145,616

CAPITAL EXPENDITURES

Computer Equipment & Programs		16,579				
Patrol Vehicles (2)	62,699.72	64,932	62,673	66,527		75,000
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	62,699.72	81,511	62,673	66,527	57,305	75,000

TRANSFERS

Transfer - LEOFF I Reserves	10,000.00	10,000	10,000	10,000	10,000	10,000
Total Transfers	10,000.00	10,000	10,000	10,000	10,000	10,000

TOTAL POLICE NON-OPER EXPENDITURES 72,699.72 91,511 72,673 76,527 67,305 85,000

GRAND TOTAL - LAW ENFORCEMENT 1,894,809.14 1,968,293 2,115,123 2,129,805 2,062,112 2,230,616

**FIRE DEPARTMENT
ADMINISTRATION**

Payments to LEOFF I Retirees	867.60	1,157	1,157	1,199	1,259	1,200
Benefits-LEOFF Retirees Medical	23,944.10	35,581	58,886	22,682	30,414	30,000
Benefits-LEOFF L. T. Care Ins.	3,523.65	3,135	1,674	1,674		9,000
Total Administration	28,335.35	39,873	61,717	25,555	31,673	40,200

**CITY OF OTHELLO
2014 Expenditure Budget
General Fund 001**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
Office & Operating Supplies		404				0
Building Repair & Maintenance				13,640		0
Grounds Maintenance		252	1,022	258	496	500
Adams County Fire District #5	223,137.00	227,974	230,937	235,746	241,050	246,474
Hydrant Usage	16.47	-		0		0
Irrigation Water Services	405.56	361	292	373	463	600
Total	223,559.03	228,992	232,251	250,017	242,010	247,574

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	251,894	268,865	293,968	308,462	353,683	287,774
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PARKS & RECREATION

RECREATIONAL SERVICES & PROGRAMS

Salary - Park & Rec Coordinator				29,206	43,333	44,416
Benefits - Park & Rec Coordinator				14,557	21,798	23,596
Office & Operating Supplies				372	173	700
Fuel				495	356	600
Prof Services - Engineering (Park)						10,000
Telephone				1,011	870	800
Postage	35.21	50	44	43	65	100
Travel/Lodging/Meals/Mileage				610	32	1,000
Advertising	587.55	831	516	1,630	3,566	5,000
Ball Field Lighting	9,251.01	12,164	8,410	9,614	6,523	8,000
Fees/Dues/Registration		100	166	199	652	700
Recreation Trips & Tours - Events				2,333		1,000
City trips & Tours Travel expense						2,000
Training					304	500
Concessions Water/Sewer Usage	900.54	748	995	1,018	1,767	1,000
Summer Programs-Boys & Girls Club						0
Total Recreation Services & Programs	10,774.31	13,893	10,132	61,088	79,438	99,412

RECREATIONAL POOL PROGRAM

Salaries - Lifeguards	36,457.75	40,119	39,504	44,462	51,705	53,805
Salary - Pool Manager	3,880.86	5,826	5,294	5,109	6,696	7,246
Salary - Asst. Pool Manager	7,650.79	7,547	3,508	3,890	5,158	5,396
Salary - Concessions	18,437.73	25,060	11,954	12,527	16,909	17,820
Salary - Event Instructors					120	1,000
Overtime		857	58	0	437	400
Benefits (fica, medicare, L&I, Unemp)	3,294.09	4,428	9,831	7,168	7,906	4,842
Benefits - Pool Manager	602.44	730	623	643	837	652
Benefits - Asst. Pool Mgr.	652.24	663	504	504	716	486
Benefits - Concessions	1,683.51	2,221	1,208	1,125	1,517	1,604
Benefits - Overtime		78	8	0	83	50
Office & Operating supplies	509.07	2,245	1,037	640	702	900
Supplies - Safety	626.31	1,284	221	241	1,073	1,000
Pool Supplies - Chemicals	15,929.89	12,569	11,944	14,498	13,743	14,000
Staff Uniforms	2,625.15	416	1,571	1,971	1,600	1,600
Concession Supplies	11,469.52	12,564	7,156	6,725	9,227	12,000
Minor Equipment - pool programs	948.60	211	12	0	388	250
Telephone - Pool	1,728.33	2,429	1,084	847	863	600
Advertising	540.00	702	1,159	1,429	1,500	2,500
Miscellaneous				513	692	600
Training - Pool Staff	770.88	1,198	989	2,155	3,230	3,500
Total Pool Program	107,807.16	121,146	97,666	104,447	125,102	130,251

TOTAL RECREATION	118,581.47	135,039	107,798	165,535	204,540	229,663
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**CITY OF OTHELLO
2014 Expenditure Budget
General Fund 001**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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	0.00	-	0	0	19	0

PARKS DEPARTMENT-POOL FACILITIES						
Pool Maintenance Supplies	2,413.20	3,874	3,181	2,784	2,654	2,600
Small Tools & Equipment	3,697.96	570	4,334	443	218	1,000
Electricity	11,162.96	11,665	12,805	13,477	15,903	16,000
Cascade Gas	12,835.87	11,711	16,665	9,945	4,332	9,000
Pool EQ and Structure R&M	11,034.28	4,577	6,470	7,138	25,495	7,000
Pool Operating Permits & Fees	420.00	503	120	420	578	500
Annual Payment to Adams County	10,000.00	10,000	10,000	10,000	10,000	10,000
Water & Sewer-PAY to W/S	4,811.01	8,009	6,782	8,415	11,161	6,500
Total Pool Facilities	56,375.28	50,910	60,356	52,622	70,341	52,600

PARKS - FACILITIES						
Operating Supplies				38		
Safety Supplies		190	129	154	210	1,000
Grounds Maintenance Supplies	10,750.56	5,188	7,300	0		0
Parks Small Tools & Equipment	1,405.73	2,250	2,959	1,069	3,137	1,500
Parks Travel	20.10					500
Park Restroom Rentals	2,515.00	2,980	1,625	1,470	1,375	2,500
Electricity - Parks & Facilities	13,365.83	13,578	14,871	15,981	15,458	13,000
Irrigation Expenses	11,692.27	11,843	11,940	14,037	14,053	14,500
Grounds Maintenance	3,158.78	3,690	224	10,998	11,890	12,000
Park Equipment - Repairs & Maint	8,958.17	10,843	6,915	5,539	6,639	7,000
Park Structure Repair & Mtn.	5,936.94	10,874	6,109	9,036	15,896	14,500
Vandalism - Repair & Maint.			2,561	1,236	2,858	3,500
Vehicle Repair & Maintenance	48.88					0
Sprinkler System Maintenance	11,038.61	7,914	10,420	10,120	3,351	9,000
Miscellaneous		53		20	22	50
Parks Training\Education	487.78	925	25	199	224	1,000
Parks Water Usage	8,619.48	9,527	9,031	9,844	10,796	9,000
Total Park Facilities	77,998.13	79,855	74,109	79,739	85,908	89,050

TOTAL PARK & REC OPER EXPENDITURES	252,955	265,804	242,263	297,896	360,809	371,313
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PARK & REC CAPITAL EXPENDITURES						
John Deer Mower			16,115			
Pool - Chlorinator			2,428			4,000
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		
Skateboard Park						200,000
Additional Park Restrooms (1) (Kiwanis)						125,000
Additional Park Restrooms (1) (Lions)						
Ball Field Renovation					49,406	
Ball Field Concession Stand Renovation						
Vactor Purchase					48,145	
Soccer Fields at School						
Ice Skating (plastic ice/boards) (w - w/o installation)						
Park Lighting Improvements	182,391.40	160,764	159,938			
Community Center						
Total Capital Expenditures	182,391	170,593	194,023	35,527	100,037	329,000

**CITY OF OTHELLO
2014 Expenditure Budget
General Fund 001**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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	276,064.08	200,000	181,059	241,604	359,998	250,000
Total Interfund Transfers	276,064.08	470,000	381,059	341,604	459,998	250,000

GRAND TOTAL - PARKS & RECREATION	711,410.36	906,396	817,345	675,027	920,844	950,313
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PLANNING & BUILDING DEPARTMENT

PLANNING DEPARTMENT

Salary - Planner						0
Benefits - Planner	3,927.70					0
Salary - Secretary (50%)	29,257.37	40,106	23,309	15,297	14,898	15,187
Benefits - Secretary (50%)	9,883.10	15,291	10,963	7,350	7,778	7,810
Office & Operating Supplies	1,035.61	2,011	1,156	212	236	300
Small Equipment	317.49	205	52	58		200
Prof. Serv. - Contract Planner	38,255.60	38,400	38,400	38,400	38,400	38,400
Prof. Serv. - Planning/engineering	1,179.46	4,503	9,184	360		0
Prof. Serv. - Maps, Aerial Photos	1,824.41		1,790	461		0
Prof. Serv. Engineering - Plat Review		1,760	13,939	(1,249)	11,966	5,000
Prof. Services - Translator			50			0
Postage	648.39	884	1,203	1,236	619	900
Telephone	342.28	337	369	290	259	300
Planning Travel	79.00	246		222		0
Advertising-Legals	196.99	122	245	104	323	450
Planning Education\Conferences	147.53	65		0		200
Dues & Fees	76.09	621	95	0		200
GIS System						0
Total Planning Department	87,171.02	104,551	100,755	62,741	74,479	68,947

BUILDING DEPARTMENT

Salary - Building Official	23,200.00					0
Benefits - Building	1,358.92					0
Salary - Secretary (50%)	5,299.82	1,093	11,463	15,297	14,898	15,187
Benefits - Secretary (50%)	729.61	96	5,370	7,350	7,778	7,810
Office & Operating supplies	1,723.71	1,408	1,194	0	265	500
Publications & Code Books		849		0		150
Small Equip. Purchases	217.03	200				0
Prof. Svcs - Engineering	6.84		2,000			0
Prof. Svcs - Permit Center		98,500	117,205	111,188	65,004	36,600
SAFEBUILT - School Charges	12,626.82					0
SAFEBUILT - Other City Charges	59,651.47	26,021				0
Postage	196.61	364	222	222	681	300
Dues & Fees	125.00	163		95		150
Building Education\Conferences				0		50
Building Travel						0
Total Building Department	105,135.83	128,693	137,454	134,152	88,626	60,747

AND TOTAL - PLANNING & BUILDING DEPARTMENT	192,307	233,244	238,208	196,893	163,105	129,694
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LIBRARY

OPERATING EXPENSES

MCL Payment (Revs from ACLD)	247,808.04	-	2,700	0		0
Bldg. Repair & Maintenance	3,186.29	1,787	470	11,996	1,194	2,400
Library A/C Replacement	5,372.08					
Operating Total	256,366.41	1,787	3,170	11,996	1,194	2,400
LIBRARY EXPENDITURES TOTAL	256,366.41	1,787	3,170	11,996	1,194	2,400

Payroll Clearing	23,200.00					0
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CITY OF OTHELLO
2014 Expenditure Budget
General Fund 001

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
TOTAL GENERAL FUND OPER EXPENDITURES	4,113,306	4,221,134	4,347,257	4,414,835	4,544,849	4,402,745
TOTAL GEN FUND NON-OPER EXPENDITURES	399,126.52	287,149	346,719	204,642	246,139	488,990
GRAND TOTAL GENERAL FUND	4,512,432.32	4,508,282	4,693,976	4,619,477	4,790,988	4,891,735
Estimated Ending Fund Balance	1,816,092.60	1,097,105	1,364,514	1,102,786	660,989	544,942
TOTAL WITH ENDING FUND BALANCE	6,328,524.92	5,605,387	6,058,490	5,722,263	5,451,977	5,436,677

**CITY OF OTHELLO
2014 Revenue Budget
STREET FUND 101**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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STREET FUND REVENUES

BEGINNING FUND BALANCE	504,005	416,307	247,200	470,744	681,690	284,358
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TAXES

Local Retail Sales Tax (50% split with Ge	460,000	460,000	460,000	460,000	645,962	640,000
Property Tax						
Total Taxes	460,000	460,000	460,000	460,000	645,962	640,000

LICENSES & PERMITS

Right-of-Way Usage Permits	2,223	1,321	1,934	2,197	2,030	1,510
Curb Cutting Permits						
Total Licenses & Permits	2,223	1,321	1,934	2,197	2,030	1,510

INTERGOVERNMENTAL

WSDOT Walk/bike Path Loop	150,412					
Department of Transportation					9,500	0
Trasnsportation Improvement Board					229,384	0
M.V. Fuel Tax - City Streets	141,296	142,846	152,564	151,602	154,943	150,000
Road Tax - Lieu of Property Tax						
Adams Co Trans Project	36,319	41,175	51,026	47,192	46,348	50,000
Quadco-Scootney Feasibility						
Reimbursement				1,300		
Total Intergovernmental	328,027	184,021	203,590	200,094	440,175	200,000

MISCELLANEOUS:

Investment Interest	11,913	10,455	7,349	2,706	1,264	1,579
Street Rep/Water & Sewer						
Other Misc. Street Rev	1,308	2,563	1,590	442	890	300
Sale of Equip/Salvage				15,696	610	0
Prior Year(s) Corrections					(790)	
Total Miscellaneous	13,221	13,018	8,939	18,845	1,974	1,879

PWTF Loan Proceeds-SR24	427,500		142,500			
Sales of Fixed Assets						
Total Other Financing Sources	427,500	0	142,500	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 - Overlays	211,000	300,000		230,000		90,000
TRS - Fund 140 Util Tax	96,000					
TRS - Fund 140 Util Tax - Mini Excav.	42,000					
TRS - REET Fund 135 (Street Overlays)					200,000	
TRS - Street Reserve Fund 110 (Street overlays)					144,600	38,000
Code Enfrcmnt Allocation	0					
Public Works Allocation (Park & Rec)				423,163	359,998	250,000
Public Works Allocation (Water)				242,768	368,316	280,000
Public Works Allocation (Sewer)	600,000	625,000	600,000	48,198	32,324	100,000
Total Transfers	949,000	925,000	686,975	954,629	1,143,238	758,000

TOTAL STREET REVENUES	2,179,972	1,583,360	1,503,938	1,635,764	2,233,378	1,601,389
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TOTAL AVAILABLE REVENUES	2,683,977	1,999,667	1,751,138	2,106,508	2,915,068	1,885,747
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**CITY OF OTHELLO
2014 Expenditure Budget
STREET FUND 101**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget Request
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STREET FUND EXPENDITURES

ROAD & STREET

Supplies - Patching	5,973	2,147	740	3,753	1,821	4,500
Asphalt / Crack / Chip Sealing	30,000	25,000	14,865	30,000	34,540	45,000
Street Repairs						5,000

STORM DRAINS

Storm Drains Repair & Maintenance	28,122	17	698	99	46	8,500
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SIDEWALKS

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

STREET LIGHTS ELECTRICITY

	89,102	86,950	94,399	100,331	99,830	100,000
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TRAFFIC CONTROL

Paint & Stripping Supplies	7,484	6,101	7,689	11,152	17,097	22,000
Traffic Signal Repair Supplies	1,939	339		-		2,000
Traffic Control Signs	5,498	3,677	12,087	1,776	3,370	7,000
Traffic Lights Repair & Maintenance	2,913	1,664	2,550	1,572	86	6,000

SNOW & ICE CONTROL

Sand, Salt, Chemicals	6,944	10,258	10,407	-	5,498	11,000
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STREET CLEANING

Sweeper Maintenance	3,002	4,338	3,173	3,894	3,513	4,000
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ROADSIDE

Weed & Debris Removal Services	23,679	19,184	18,275	30,878	30,480	40,000
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Street Operations Total	204,654	159,728	167,112	186,884	199,783	275,000
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STREET ADMINISTRATION

Office & Operating Supplies	104	19	124	-	86	104
State Audit						
Postage	108	442	601	608	593	450
Streets Travel	-	250		51	202	250
Advertising - Legal Publications	10			-	29	
Streets Training & Education	240	285	378	486	338	600

Street Administration Total	463	996	1,103	1,145	1,248	1,404
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TOTAL STREET OPER. EXPENDITURES	204,654	159,728	167,112	186,884	199,783	275,000
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- STREET NON-OPER. EXPENDITURES	463	996	1,103	1,145	1,248	1,404
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TOTAL STREET EXPENDITURES	205,117	160,723	168,215	188,029	201,031	276,404
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PUBLIC WORKS EXPENDITURES

Salary - 50 Public Works Director	52,274	25,368	90	66,625	73,378	75,085
Salary - 51 Records Clerk	36,490	40,486	41,150	41,531	42,453	43,506
Salary - 52 Maintenance	45,086	46,300	47,003	47,619	48,897	50,315
Salary - 53 Maintenance	46,655	49,158	49,906	51,603	53,026	52,115

**CITY OF OTHELLO
2014 Expenditure Budget
STREET FUND 101**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget Request
Salary - 54 Maintenance	46,058	47,489	49,822	49,269	49,800	51,515
Salary - 55 Maintenance	46,123	47,931	48,159	48,853	49,847	51,515
Salary - 56 Maintenance	34,209	40,247	45,594	48,618	50,406	52,115
Salary - 57 Maintenance	47,153	48,056	47,247	47,742	48,646	50,315
Salary - 58 Maintenance	43,447	46,919	23,452	19,810	42,362	
Salary - 59 Maintenance	41,439	47,049	47,997	49,250	50,063	50,915
Salary - 62 Vacant	48,749	55,461	61,164			
Salary - Temp. Help	19,724	19,645	430	703		
Overtime	12,430	27,282	7,266	13,124	16,504	14,000
Benefits - Miscellaneous			3,288	1,739	793	100
Benefits - 50 Public Works Director	71,054	8,447	3,443	24,767	26,386	28,331
Benefits - 51 Records Clerk	11,830	15,531	18,923	19,524	20,888	23,747
Benefits - 52 Maintenance	13,941	16,853	20,602	21,260	22,649	24,367
Benefits - 53 Maintenance	14,514	17,162	20,914	21,778	23,271	24,667
Benefits - 54 Maintenance	13,799	16,609	21,033	21,541	23,008	24,567
Benefits - 55 Maintenance	14,099	17,355	20,716	21,303	22,853	24,567
Benefits - 56 Maintenance	13,872	15,836	20,714	22,224	23,153	24,667
Benefits - 57 Maintenance	14,411	17,527	20,820	21,188	22,763	24,367
Benefits - 58 Maintenance	14,454	16,801	10,105	11,259	21,455	
Benefits - 59 Maintenance	14,348	17,681	20,571	21,540	22,754	24,467
Benefits - 62 Vacant	13,854	18,232	22,332		11	
Benefits - Temp. Help	3,849	3,488	300	264		
Overtime Benefits	3,533	9,190	2,240	1,234	2,989	2,000
Office Supplies	2,507	2,733	2,418	4,489	5,132	3,500
Shop Operating Supplies	4,198	4,901	3,229	2,878	6,277	4,500
Equipment Maintenance Supplies			4,602			
Safety Supplies	2,461	2,325	4,832	2,236	2,688	2,500
Uniforms	2,884	2,173	2,804	2,615	3,091	3,000
Fuel	21,734	27,818	27,434	27,658	28,548	30,000
Small Equipment - Office	2,531	1,523	2,423	3,366	2,712	3,000
Small Tools & Equip. - Shop	8,554	7,333	6,772	5,312	5,832	8,000
Misc. Prof. Services	99	480	367	145	258	1,500
Prof. Services - Labor	173	230	242	40	3,638	500
Prof. Services - Engring	9,744	21,512	7,853	39,939	5,532	30,000
Telephone	4,838	5,407	6,306	4,209	4,646	6,000
PW Advertising	337	987	11	906		500
Utilities - Shop Electricity	10,114	10,975	9,754	10,313	9,433	9,500
Utilities - Shop Natural Gas	11,229	6,775	6,575	5,479	6,416	8,000
Office Equip. Rep. & Maint.	267	969	338	107	937	1,500
Shop Bldg Rep. & Maint.	2,369	9,261	11,268	11,727	15,679	12,000
Vehicle/equip Rep. & Maint.	26,110	23,373	25,094	18,896	21,332	25,000
Radio System Rep. & Maint.	1,070	621	1,065	376	1,469	600
Fees/Dues/Registrations	2,705	3,920		694		250
Miscellaneous Expenses	58	200	186	-	13,232	
Contracted Labor - Coyote Ridge		7,408	19,105	21,547	19,393	20,000
Prof. Svcs. - Boarddocs		755	540	540	540	540
Water/Sewer Use	1,121	1,035	2,171	3,388	3,011	2,500
Total PW Operations	852,498	874,816	820,670	861,228	918,151	890,133
CODE ENFORCEMENT						
Salary - Code Enfrcmnt/Animal Control						
Total Code Enforcement Operations	-	-	-	-	-	-
TOTAL PW OPERATIONS	852,498	874,816	820,670	861,228	918,151	890,133

**CITY OF OTHELLO
2014 Expenditure Budget
STREET FUND 101**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget Request
CAPITAL EXPENDITURES						
Street lighting project						
Pave alley behind Pioneer Park (3rd to 4th)						
Plate Whacker & Jumping Jack	16,000	8,408				8,500
1 Service Truck (Shared cost)	25,916	9,875	15,687	10,685		
Beautification Committee				9,680	36,970	
Street Overlay Proj.				42,491	662,404	200,000
Public Works Shop Improvements				88,278		
Telemetry Computer and Software Upgrades						
Vactor Purchase					144,499	
Columbia Stormwater Project	410,811		110,739			
Highway 24 Underpass/Walkpath						
East Concrete Drive Upgrade						
Scotney Overlay Project				41,466		
City Walk Path	150,466					
SR 24 Industrial Area	279,248	295,371	1,927			
SR 26 & 14th Ave. Intersection	79,408					
14th Avenue Expansion Project						
Capital Expenditures Total	961,848	313,655	128,353	192,601	843,872	208,500
TRANSFERS						
Fund 310 Main Street Project		220,000				
PW Vehicle Equip. Reserve (110)	60,000	20,000		20,000	20,000	20,000
Gen'l Fund Cost Allocation	125,607	125,607	125,607	125,607	168,801	168,801
PWTF - Broadway Reconstruction	56,591	31,666	31,550	31,354	31,255	31,109
Gen'l Fund - Computer Services	6,000	6,000	6,000	6,000	6,000	6,000
PWTF - SR 24 Industrial Area					160,550	
Main Street Reconstruction Bonds					134,590	134,591
Transfer Total	248,198	403,273	163,157	182,961	521,196	360,501
TOTAL PUBLIC WORKS EXPENDITURES	2,062,544	1,591,744	1,112,180	1,236,790	2,283,219	1,459,134
GRAND TOTAL STREETS	2,267,661	1,752,467	1,280,395	1,424,818	2,484,250	1,735,538
Estimated Ending Fund Balance	416,316	247,200	470,743	681,690	205,586	150,209
EXPENDITURES WITH ENDING FUND BAL	2,683,977	1,999,667	1,751,138	2,106,508	2,689,836	1,885,747

CITY OF OTHELLO
2014 Expenditure Budget
STREET FUND 101

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget Request
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**CITY OF OTHELLO
2014 Revenue
TOURISM FUND 114**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
<i>REVENUE</i>						
Beginning Fund Balance	50,494	52,427	46,867	45,541	43,364	35,314
Hotel/Motel Tax	45,219	43,241	44,618	37,692	41,258	39,000
Interest Revenues	1,040	993	1,436	430	212	245
Prior Year(s) Corrections					(172)	
Total Revenue	46,259	44,234	46,054	38,122	41,299	39,245
venue & Beginning Fund Balance	96,753	96,660	92,921	83,663	84,662	74,559

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
<i>EXPENDITURES</i>						
Othello Community Museum	619	135	684	766	-	580
Othello Centennial Committee	5,000	4,000				
Chamber of Commerce	11,650	14,173	12,776	14,276	15,119	10,368
Old Hotel	2,083	7,735	2,480	2,706	2,968	2,104
Rodeo	4,420	5,377	4,877	5,459	5,836	4,136
All City Car Classic	2,000	2,100	1,905	-	1,523	1,391
Adams County Fair	4,000		4,866	-		2,744
Sandhill Crane Festival	8,511	10,000	13,506	10,152	10,853	7,692
Caboose Project	1,854	1,854	1,681	1,882	2,012	1,426
Coulee Corridor Project	1,150	1,150	1,269	1,300	1,300	921
Othello Mexican Soccer						
Othello Barracudas Swim Team						3,000
Cities of Distinction						
American Fiesta Amistad	3,039	3,271	3,336	3,758		
Total Expenditures	44,326	49,794	47,380	40,299	39,611	34,362
Ending Fund Balance	52,427	46,867	45,541	43,364	45,051	40,197
enditures & Ending Fund Balance	96,753	96,660	92,921	83,663	84,662	74,559

**CITY OF OTHELLO
2014 Revenue
REAL ESTATE EXCISE TAX FUND 135**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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REVENUE

Beginning Fund Balance	390,770	380,591	442,186	396,548	436,006	49,855
1/4% Local R.E Excise Tax	33,815	45,632	28,891	35,900	31,186	32,000
Dep of Comm. CERB grant (Beautification proj.)					18,525	
Investment Interest	7,810	8,397	11,683	3,559	1,034	1,500
Assessment Interest	52	3,979	172			
Assessment Principal	644	3,587	591			
					(126)	
Revenues	42,321	61,595	41,337	39,459	50,619	33,500
venue & Beginning Fund Balance	433,091	442,186	483,523	436,006	486,625	83,355

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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EXPENDITURES

Strt - Beautification lighting proj	6,500		86,975		38,000	
TRS - Waterline Improvement Project					170,000	
Gen'l Fund - Park Equip & Renovation	46,000					
TRS - Gen'l Fund/Fire Truck purchase (Year 1 of 6)					30,000	
TRS - Street (Overlay project)					200,000	
Total Expenditures	52,500	-	86,975	-	438,000	-
Ending Fund Balance	380,591	442,186	396,548	436,006	48,625	
enditures & Ending Fund Balance	433,091	442,186	483,523	436,006	486,625	-

**CITY OF OTHELLO
2014 Revenue
UTILITY TAX FUND 140**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
<u>REVENUES</u>						
Beginning Fund Balance	716,419	605,701	125,238	297,315	103,189	300,044
B & O Natural Gas	722,140	532,301	1,438,710	429,880	332,389	450,000
Electricity	451,472	444,989	459,244	482,105	473,268	470,000
Natural Gas	140,149	114,074	115,893	100,185	90,128	90,000
Telephone	227,120	226,109	195,603	202,654	183,965	200,000
					(242)	
Utility Taxes	1,540,881	1,317,473	2,209,450	1,214,824	1,079,507	1,210,000
Interest Earnings	10,032	9,478	2,086	781	416	500
Interest	10,032	9,478	2,086	781	416	500
Total Revenue	1,550,913	1,326,951	2,211,536	1,215,605	1,079,923	1,210,500
Revenue & Beginning Fund Balance	2,267,332	1,932,652	2,336,774	1,512,920	1,183,113	1,510,544

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 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	770,392	660,251	1,083,343	607,412	552,010	726,300
TRS - Gen'l Fund/Server refresh					48,200	25,000
TRS - Gen'l Fund/Admin-Police	115,000		141,500			
TRS - Gen'l Fund/Fire Truck purchase (Year 1 of 6) / (Previously: Reserve/Expansion Nat. Gas Pipeline)					50,000	
Public Works Truck	42,000			10,500		
TRS - Steet Fund Overlays	307,000	300,000		230,000		90,000
TRS - Streets/New Truck				10,500		
TRS - G.O. Debt Service - City Hall	180,743	183,057	179,000	182,326	185,293	182,673
TRS - Fire Reserves	20,000	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 bathroom	225,000		246,000			125,000
TRS - General Fund/2 police cars				30,000	58,100	75,000
Total Expenditures	1,660,135	1,807,415	2,039,460	1,409,730	913,603	1,401,436
Restricted Fund Balance						
Ending Fund Balance	607,197	125,238	297,314	103,189	269,510	109,108
Expenditures & Ending Fund Balance	2,267,332	1,932,652	2,336,774	1,512,920	1,183,113	1,510,544

CITY OF OTHELLO
2014 Revenue and Expenditure Budget
MAIN STREET CONSTRUCTION FUND 310

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
<u>REVENUES</u>						
Beginning Fund Balance			2,030,026	228,554	353	354
Adams County Main St. Reimb.		49,986				
Investment Interest		1,937	14,843	288	1	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				
Prior Year(s) Corrections					(1)	
Revenue	-	5,213,895	134,943	288	(0)	1
Interest Earnings						
Interest	-	-	-	-	-	-
Total Revenue	-	5,213,895	134,943	288	(0)	1
Revenue & Beginning Fund Balance	-	5,213,895	2,164,970	228,842	353	355

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 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		
Total Expenditures	-	3,183,868	1,936,416	228,490	-	-
Ending Fund Balance	-	2,030,026	228,554	352	353	355
Expenditures & Ending Fund Balance	-	5,213,895	2,164,970	228,842	353	355

**CITY OF OTHELLO
2014 Revenue Budget
WATER FUND 401**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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WATER DEPARTMENT REVENUES

Beginning Fund Balance	546,394	1,167,499	981,292	1,269,798	1,276,291	200,000
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GRANT REVENUE

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

WATER SALES

Water Sales	1,751,886	1,799,789	1,929,589	2,117,776	2,277,144	2,000,000
Other Sales	-					-
Tank Water	2,005	1,392	1,173			-
Water Connection Fees	27,924	8,507	24,444	19,361	27,328	20,000
Gen Facility Charges	70,560	21,332	60,241	46,410	51,862	45,000
Misc Water Operations	1,028	3,521	2,362	3,115	4,120	3,000
City Water Usage	15,800	18,067	18,085	20,958	23,205	21,000
Hanging Notice Fee	16,005	19,664	20,853	18,979	20,257	19,000
Total Charges for Services	1,885,208	1,872,272	2,056,747	2,226,598	2,403,916	2,108,000

MISCELLANEOUS REVENUES

Investment Interest	14,068	17,411	31,728	11,939	5,471	5,800
Ins. Claim Recoveries						
Tractor Use by Streets						
Hydrant Use by Fire Dept						
Cashier's Over/Short						
Sale Salvage - Water						
Misc Other Water Rev	34,886	3,883	20		311	450
Insurance Recoveries						
Prior Year(s) Corrections					(5,488)	
Total Miscellaneous Revenues	48,954	21,294	31,748	11,939	293	6,250

OTHER REVENUES

Trs-In/Fund 001 Hydrant Costs			36,000	36,000	36,000	36,000
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						2,065,462
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	2,682,462

Total New Water Revenues	1,934,162	1,893,566	2,449,800	2,285,038	2,610,209	4,796,712
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TOTAL AVAILABLE FUNDS	2,480,556	3,061,065	3,431,092	3,554,836	3,886,500	4,996,712
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CITY OF OTHELLO
2014 Expenditure Budget
WATER FUND 401

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
<i>WATER DEPARTMENT EXPENDITURES</i>						
WATER ADMINISTRATION						
Salary - Utility Billing Clerk (1/3)						14,899
Benefits - Utility Billing Clerk (1/3)						7,342
Office & Operating Supplies	919	1,944	2,521	2,443	1,760	2,500
Small Tools & Equipment		260			493	500
On-Line Payment Costs	37	1,201	1,248	1,671	2,329	1,500
Postage	3,976	3,674	3,658	3,477	3,127	3,500
Water Travel				500	451	500
Advertising - Legal Notices	60	753		41	18	
Professional Services	2,475		293	300	55	300
Mailing Mach. Maint. Contract		602	602	496	602	602
Organizational Dues	642	642	642	642	2,385	3,000
Prof. Serv. - Boarddocs		755	540	540	540	540
Col Basin Dev League - Membership		300	600	600	600	600
Col Basin Dev League - Contribution		6,000	6,000	6,000	6,000	6,000
Water Education	505	659	570	1,050	390	1,000
Water Revenue Tax	87,175	89,738	96,204	103,903	112,179	90,000
Water Administration Total	95,789	106,527	112,878	121,663	130,928	132,783
WATER OPERATIONS						
System Maintenance Supplies	23,955	31,748	55,021	30,746	23,107	25,000
Analysis/Testing Supplies		182	214	1,971	67	1,000
Operating Supplies - Chemicals	21,030	14,887	22,872	27,674	28,891	20,000
Water Testing Services	9,492	11,073	14,857	13,223	11,583	17,000
Prof Services - Engineering (Water)						30,000
Prof. Services - Locates	273	413	357	382	575	500
Prof. Services - Telemetry	10,864	2,149	4,709	2,810	4,121	10,000
Telephone - Telemetry Line	1,478	1,727	1,550	2,303	1,394	2,000
Equipment Rental	693	30		237	778	1,000
Electricity - Well Sites	365,659	341,475	363,586	436,061	471,177	400,000
Well/Wellsite Repair & Maint	6,365	2,568	275	24,573	7,604	80,000
Meters - Repair & Maintenance	3,984	9,995	1,604	654	10,061	10,000
Well #3 Repair & Maintenance	110	2,469	2,925	700	829	
Well #4 Repair & Maintenance	47,340	1,609		148	319	
Well #5 Repair & Maintenance	3,654	274,267	80,515	17,830	71,479	
Well #2 Repair & Maintenance		7,111	257			
Well #7 Repair & Maintenance	217	8,363	1,686	4,208	984	
Well #6 Repair & Maintenance		72,912	589	59,231	749	
Well #8 Repair & Maintenance	16	167	1,615	5,271	98,080	
Water Hydrant - Rep & Maint	3,559	834	8,314	10,759	3,963	15,000
Reservoir - Repair & Maintenance	-					40,000
System Improvements & Rehab		17,969	34	16,122	1,700	40,000
Water Operating Permit	3,096	4,385	3,763	3,694	2,557	4,500
Street Repairs - PAY to Streets	2,500		2,991		1,619	5,000
Misc. Water Operations Costs	1,299	98	110	33	13,191	100
Water Operations Total	505,584	806,430	567,844	658,631	754,829	701,100
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	30,696	26,859	23,022	19,185	15,348	11,511
Debt Service Total	158,594	154,757	150,920	147,083	143,246	139,409
OTAL WATER OPERATING EXPENDITURES	759,967	1,067,714	831,642	927,377	1,029,003	973,292

**CITY OF OTHELLO
2014 Expenditure Budget
WATER FUND 401**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
CAPITAL EXPENDITURES						
Drill & Equipment Well #9				63,815	75,430	2,600,000
Developers-Book of Standards			576	1,622	-	
Telemetry Computer & Software Upgrades	49,844				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)	15,106					265,000
Vactor Purchase					144,436	
Seal Well #1						
Water Plan Update	206	53,850	3,833			
Hand held Meters	584					
Water-Line Imprvmnts/Overlays					103,934	300,000
14th Ave. Water Main Replacement						
One Service Truck - (Shared)		9,829	15,689	10,638		
Orion Laptop - Meter Reader	50,069	27,604	24,100	21,742		16,000
Capital Expenditures Total	115,809	222,904	243,811	106,060	328,067	3,181,000
TRANSFERS (Including Debt Payment Transfers)						
TRS - Gen Fund/(Hydrant Utility Tax)			40,744	43,733	47,217	42,160
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	199,334	317,260	317,260
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	234,948	305,000	313,237	384,827	368,316	280,000
TRS - Debt Service\Wtr-Swr Bond						
Transfers Total	437,282	789,155	1,071,215	1,245,108	2,067,521	642,420
WATER NON-OPERATING EXPENDITURES	553,091	1,012,059	1,315,026	1,351,168	2,395,588	3,823,420
TOTAL WATER EXPENDITURES	1,313,058	2,079,773	2,146,668	2,278,545	3,424,591	4,796,712

**CITY OF OTHELLO
2014 Revenue Budget
SEWER FUND 404**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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SEWER FUND REVENUES

Beginning Fund Balance	155,157	166,481	159,637	228,525	202,062	75,000
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INDIRECT FEDERAL GRANT

Grant-SR 24 Industrial Area						
Total Indirect Federal Revenues	-	-	-	-	-	-

SERVICE REVENUES

Sewer Service Sales	705,516	787,981	864,063	955,376	1,077,921	1,050,000
Other Sewer Operations Revenues	-					
Sewer Connection Fees	14,795	5,465	15,090	7,350	10,310	10,000
Sewer General Facility Charges	700	700			1,760	-
Sewer Used By Other Funds	3,362	4,991	4,838	5,884	8,438	5,650
Total Service Revenues	724,373	799,137	883,991	968,609	1,098,429	1,065,650

MISCELLANEOUS REVENUES

Investment Interest	3,406	6,156	4,985	1,650	465	450
Tractor Used By Streets						
Other Incomes - Sewer	510	350	1,206			-
Prior Year(s) Corrections					(320)	
Total Miscellaneous Revenues	3,916	6,506	6,191	1,650	145	450

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	728,289	805,643	890,182	980,760	1,098,574	1,066,100
TOTAL SEWER FUND	883,446	972,124	1,049,819	1,209,285	1,300,636	1,141,100

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**CITY OF OTHELLO
2014 Expenditure Budget
SEWER FUND 404**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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SEWER FUND EXPENDITURES

SEWER ADMINISTRATION

Salary - Utility Billing Clerk (1/3)						14,899
Benefits - Utility Billing Clerk (1/3)						7,342
Office & Operating Supplies	1,392	1,137	2,092	1,528	1,069	2,000
Small Tools & Equipment		260				500
On-Line Payment Costs	37	1,320	1,248	1,728	2,329	1,600
Misc Sewer Admin					55	100
Postage	2,037	1,621	1,547	1,699	1,524	1,600
Sewer Travel				2,931	404	1,200
Advertising - Legal Notices				62	190	100
Mailing Mach. Maint. Contract		602	602	496	602	602
Organizational Dues	1,194		60			1,000
Prof. Svcs. - Boarddocs		755	540	540	540	540
Sewer Training & Education	356	80	465	990	540	1,000
Sewer Revenue Tax	14,415	16,343	19,717	19,748	23,193	19,500
Administration Total	19,431	22,117	26,271	29,722	30,445	51,983

SEWER FACILITIES

Equip/Vehicle Repairs & Mtn.						
Sewer Plant Bldg Repair & Maint	2,875	1,049	470	55	126	3,000
WWTP Grounds Maintenance						2,000
Facilities Total	2,875	1,049	470	55	126	5,000

OPERATIONS SEWER

System Maintenance Supplies	4,709	1,528	2,189		2,564	0
Sewer Lab Supplies	3,810	3,813	5,592	3,214	4,547	4,000
Small Tools & Equipment			1,102		11	1,000
Lab Equipment Purchases	4,072	2,069	3,180	1,013	859	4,000
Prof. Serv. - Sewer Operations	861	610	1,306	2,075	5,000	2,000
Prof Services - Engineering (Sewer)						30,000
Electricity - Sewer Treatment Bldg	7,824	5,374	5,980	5,644	6,170	6,000
Electricity - Sewer Lift Station						
System Maintenance			828	326	2,545	10,000
Canal & Lagoons Maintenance	9,086	5,283	2,605			10,000
Dept\Ecology-Discharge Permit	6,872	7,318	9,182	8,304	9,208	9,700
Misc. Sewer Costs	13	13	13	13	13,171	100
Street Repairs - to Streets	5,000		2,622			5,000
Operations Total	42,247	26,009	34,599	20,590	44,074	81,800

SEWER OPERATING EXPENDITURES	64,553	49,174	61,340	50,367	74,645	138,783
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SEWER CAPITAL EXPENDITURES

Vactor Purchase			5,379		144,436	
Developers-Book of Standards			576	20,384		
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	
Ice Machine (shared cost)						
Copy Machine (shared cost)						
Gas Heater P/W (shared cost)						
Lab Equipment						
Capital Expenditures Total	0	9,829	34,496	145,974	172,210	0

**CITY OF OTHELLO
2014 Expenditure Budget
SEWER FUND 404**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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	87,484	137,246	137,246
TRS - Sewer Reserves \ G.F.C. (108)	5,000	5,000	55,000	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)	419,940	490,000	441,539	579,699	657,637	634,071
TRS - P/W Allocation	88,988	120,000	105,704	87,698	32,324	100,000
TRS - Debt Service\Wtr-Swr Bond						
Transfers Total	652,412	753,484	740,727	810,881	883,207	927,317
NON-OPERATING EXPENDITURES	652,412	763,313	775,223	956,856	1,055,417	927,317
TOTAL SEWER EXPENDITURES	716,965	812,487	836,563	1,007,223	1,130,062	1,066,100
Estimated Ending Fund Balance	166,481	159,637	213,256	202,062	75,000	75,000
TOTAL WITH ENDING FUND BALANCE	883,446	972,124	1,049,819	1,209,285	1,205,062	1,141,100

**CITY OF OTHELLO
2014 Revenue Budget
SOLID WASTE FUND 406**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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SOLID WASTE - REVENUES

BEGINNING BALANCE	177,801	175,480	151,574	112,829	109,779	60,069
Garbage/Solid Waste Fees	993,300	1,006,482	1,009,249	990,359	1,020,355	1,025,000
Investment Interest	2,090	2,412	5,117	1,676	646	800
Misc. Solid Waste Revenue	291	239			22	
State Refuse Collection Tax	5,790					
Prior Year(s) Corrections					(482)	
Transfer from Reserves						155,000
TOTAL NEW REVENUES	1,001,471	1,009,133	1,014,366	992,035	1,020,541	1,180,800
TOTAL SOLID WASTE REVENUES	1,179,272	1,184,613	1,165,940	1,104,864	1,130,319	1,240,869

**CITY OF OTHELLO
2014 Expenditure Budget
SOLID WASTE FUND 406**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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SOLID WASTE - EXPENDITURES

ADMINISTRATION

Salary - Utility Billing Clerk (1/3)						14,899
Benefits - Utility Billing Clerk (1/3)						7,342
Office & Operating Supplies	1,487	1,137	1,903	1,784	1,069	1,500
On-Line Payment Costs	58	1,083	1,248	1,613	2,329	1,750
Telephone	-					
Postage	2,922	3,032	2,617	2,592	2,338	2,400
Advertising - Legal Notices						
Mailing Mach. Maint. Contract		602	602	496	602	602
Misc. Solid Waste Expense	131	440			3,313	100
Prof. Svcs - Boarddocs		755	540	540	540	540
Administration Total	4,598	7,048	6,910	7,024	10,191	29,133

OPERATIONS

Solid Waste Alley Maint. Supplies						
Adams County Landfill Fees	482,440	519,359	513,901	487,957	508,074	515,000
CDSI Collection Fees	377,723	344,751	405,964	378,151	387,223	400,000
Operations Total	860,163	864,111	919,865	866,107	895,298	915,000

OTHER EXPENDITURES

External Taxes (State B & O)	14,870	17,171	18,168	17,826	16,800	17,000
State Refuse Collection Tax	35,688	36,234	36,336	35,653	36,722	35,000
Other Expenditures Totals	50,558	53,405	54,504	53,479	53,522	52,000

CAPITAL EXPENDITURES

Alley Approach Improvements	20,000		3,614		13,953	55,000
Re-crush Grindings for Alleys						
Capital Expenditures	20,000	-	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	68,475	101,960	101,960
Interfund Transfers	68,475	108,475	68,475	68,475	101,960	101,960

TAL SOLID WASTE EXPENDITURES	1,003,794	1,033,039	1,053,368	995,086	1,074,924	1,153,093
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ENDING FUND BALANCE	175,478	151,574	112,572	109,779	55,396	87,776
Total Expend with Ending Fund Bal.	1,179,272	1,184,613	1,165,940	1,104,864	1,130,319	1,240,869

**CITY OF OTHELLO
2014 Revenue & Expenditures
PARK & RECREATION RESERVE FUND 103**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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REVENUES

Beginning Fund Balance			200,079	400,616	501,387	552,115
Investment Interest		79	537	771	651	800
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	552,915

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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EXPENDITURES

TRS. to GF - General						
TRS. to GF - General						200,000
Trs to GF - Skate Park						
TOTAL EXPENDITURES		-	-	-	-	200,000
ENDING FUND BALANCE	-	200,079	400,616	501,387	552,038	352,915
TOTAL	-	200,079	400,616	501,387	552,038	552,915

**CITY OF OTHELLO
2014 Revenue & Expenditures
REAL PROPERTY RESERVE FUND 104**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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REVENUES

Beginning Fund Balance	265,083	298,302	306,524	318,651	325,211	381,656
Park Mitigation Fee	5,000	3,530	9,500	4,500	6,045	5,500
Investment Interest	4,389	4,692	6,377	2,060	1,288	1,500
Prior Year(s) Corrections					(1,068)	
TRS IN - Park Mitigation (From Gen Fund 001)	23,830				50,000	
TOTAL REVENUES	298,302	306,524	322,401	325,211	381,476	388,656

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 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	298,302	306,524	318,651	325,211	381,476	388,656
TOTAL	298,302	306,524	322,401	325,211	381,476	388,656

**CITY OF OTHELLO
2014 Revenue & Expenditures
LEOFF RESERVE FUND 105**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
	-	-	-	-	-	-

REVENUES

Beginning Fund Balance	40,552	51,353	62,497	74,192	84,723	95,078
Investment Interest	801	1,144	1,694	532	327	350
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	51,353	62,497	74,191	84,723	94,763	105,428

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
	-	-	-	-	-	-

EXPENDITURES

TRS - expense						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	51,353	62,497	74,191	84,723	94,763	105,428
TOTAL	51,353	62,497	74,191	84,723	94,763	105,428

**CITY OF OTHELLO
2014 Revenue & Expenditures
FIRE DEPARTMENT RESERVE FUND 106**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
	-	-	-	-	-	-

REVENUES

Beginning Fund Balance	20,060	40,113	60,650	81,609	69,927	170,133
Investment Interest	53	537	959	319	189	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	20,000
TOTAL REVENUES	40,113	60,650	81,609	101,927	169,965	190,383

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
	-	-	-	-	-	-

EXPENDITURES

TRS. to GF - Capital/Fire Dept. SUV				32,000		
TOTAL EXPENDITURES	-	-	-	32,000	-	-
ENDING FUND BALANCE	40,113	60,650	81,609	69,927	169,965	190,383
TOTAL	40,113	60,650	81,609	101,927	169,965	190,383

**CITY OF OTHELLO
2014 Revenue & Expenditures
FUND 107 - WATER RESERVES**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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REVENUES

Beginning Fund Balance	826,056	841,642	281,495	808,325	1,426,851	2,879,809
Investment Interest	15,586	17,167	11,929	4,313	6,701	8,000
Prior Year(s) Corrections					(6,896)	
TRS IN - General Purpose					1,331,729	
TRS IN - Gen Facility Charges						
TRS IN - Wells Rehab/New						
TRS IN - Water Fund 401		281,821	514,900	614,214		
TOTAL REVENUES	841,642	1,140,630	808,324	1,426,851	2,758,386	2,887,809

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 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						2,065,462
Trs - 401 water line improvements/overlays						300,000
Trs - 401 Orion laptop meter reader						16,000
TRS. to Water- Water Imprvmts						
TOTAL EXPENDITURES	-	859,135	-	-	-	2,646,462

ENDING FUND BALANCE	841,642	281,495	808,324	1,426,851	2,758,386	241,347
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TOTAL	841,642	1,140,630	808,324	1,426,851	2,758,386	2,887,809
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**CITY OF OTHELLO
2014 Revenue & Expenditures
FUND 108 - SEWER RESERVES**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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REVENUES

Beginning Fund Balance	949,331	1,443,561	2,012,110	2,600,142	3,250,201	3,924,975
Investment Interest	19,290	23,550	41,493	15,360	12,541	13,000
Prior Year(s) Corrections					(13,038)	
TRS IN - Sewer Fund 404	419,940	490,000	491,539	579,699	657,637	634,071
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	1,443,561	2,012,111	2,600,142	3,250,201	3,962,340	4,627,046

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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EXPENDITURES

TRS - Sewer Improvements						
TOTAL EXPENDITURES	-	-	-	-	-	-

ENDING FUND BALANCE	1,443,561	2,012,111	2,600,142	3,250,201	3,962,340	4,627,046
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TOTAL	1,443,561	2,012,111	2,600,142	3,250,201	3,962,340	4,627,046
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**CITY OF OTHELLO
2014 Revenue & Expenditures
SOLID WASTE RESERVE FUND 109**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
REVENUES						
Beginning Fund Balance	193,572	198,957	155,820	162,323	164,179	165,344
Investment Earnings	5,385	6,191	6,503	1,855	1,081	1,300
Prior Year(s) Corrections					(1,139)	
TOTAL REVENUES	198,957	205,148	162,323	164,178	164,121	166,644
EXPENDITURES						
TRs to Solid Waste		49,328				155,000
TOTAL EXPENDITURES	-	49,328				155,000
ENDING FUND BALANCE	198,957	155,820	162,323	164,178	164,121	11,644
TOTAL	198,957	205,148	162,323	164,178	164,121	166,644

**CITY OF OTHELLO
2014 Revenue & Expenditures
STREETS RESERVE FUND 110**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
REVENUES						
Beginning Fund Balance	315,060	382,261	310,555	317,732	339,974	216,719
Columbia Improvements - OHA Main & Cunningham Rd Improve.						
Columbia Improvements Investment Earnings	7,201	8,294	7,177	2,242	1,074	1,400
Prior Year(s) Corrections					(437)	
TRs IN - Streets						
TRs IN - Streets - Equipment	60,000	20,000		20,000	20,000	20,000
TOTAL REVENUES	382,261	410,555	317,732	339,974	360,611	238,119
EXPENDITURES						
TRs to Street for Overlays		100,000				
TRs to Street for street overlays TRs. TO STREETS FOR 14TH & MAIN					144,600	38,000
TOTAL EXPENDITURES	-	100,000	-	-	144,600	38,000
ENDING FUND BALANCE	382,261	310,555	317,732	339,974	216,011	200,119
TOTAL	382,261	410,555	317,732	339,974	360,611	238,119

CITY OF OTHELLO
2014 Revenue & Expenditures
DONATIONS FUND 111

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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REVENUES

Beginning Fund Balance	2,082	2,687	2,323	2,486	1,744	194
Investment Interest	6			1		
Othello Brochure Donations (NA)						
Shop With A Cop					400	100
Shop With A Cop - Beta Sigma Phi					550	
Shop With A Cop - Police Emees						
SIDNE Vehicle Purchase (NA)						
Shop With A Cop - Wal Mart	600	836	1,633.00	377		600
Main St. Lighting Project				250	200	
Swimming Pool Donations (NA)						
Police - Podium for Tng Room						
TOTAL REVENUES	2,688	3,523	3,956	3,114	2,894	894

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 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	800
Pool Toys - '06 Donation (NA)						
Main St Lighting Project						
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	800
ENDING FUND BALANCE	2,688	2,323	2,486	1,744	1,694	94
TOTAL	2,688	3,523	3,956	3,114	2,894	894

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CITY OF OTHELLO
2014 Revenues & Expenditures
PWTF BROADWAY 2006 DEBT SERVICE FUND 220

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
REVENUES						
BEGINNING BALANCE	72	73	45	48	1	-
Interest Revenue	-					
TRS-Strt\1989 PWTF Loan	24,751					
TRS-Strt\2000 PWTF Loan	31,840	31,666	31,548	31,354	31,255	31,109
TOTAL REVENUES -PWTF BRDWY	56,663	31,739	31,593	31,402	31,256	31,109
EXPENDITURES						
1989 PWTF Prin Payment	24,505					
1989 PWTF Int Payment	245					
TOTAL 1989 Broadway PWFT Loan	24,750	-	-	-	-	-
2006 PWTF Prin Payment	29,211	29,211	29,211	29,211	29,211	29,211
2006 PWTF Int Payment	2,629	2,483	2,337	2,191	2,045	1,899
TOTAL 2006 Broadway PWFT Loan	31,840	31,694	31,548	31,401	31,255	31,109
TOTAL EXPENDITURES - PWTF BRDWY	56,590	31,694	31,548	31,401	31,255	31,109
ENDING FUND BALANCE	73	45	45	1	0	-
TOTAL	56,663	31,739	31,593	31,402	31,256	31,109

CITY OF OTHELLO
2014 Revenue
PWTF LOAN 2009 SR 24 DEBT SERVICE FUND 223

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
REVENUES						
BEGINNING BALANCE						
Interest Revenue						
TRS-Utility Tax Fund 140			115,425	163,392		157,463
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
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
2014 Revenue
2010 Bond - Main Street Construction Project Fund 225

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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REVENUES

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

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 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
Administrative Fees			500			500
TOTAL	-	51,402	134,592	134,091	134,091	134,591

TOTAL EXPENDITURES - MAIN STREET	-	51,402	134,592	134,091	134,091	134,591
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ENDING FUND BALANCE	0.00	0.00	0.00	510	1,009	1
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TOTAL	-	51,402	134,592	134,601	135,100	134,592
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CITY OF OTHELLO
2014 Revenue
2001 Refunding Bond - City Hall Fund 231

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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REVENUES

BEGINNING BALANCE	1,924	1,940		92	1	(1)
Investment Interest		500				
TRS - Fund 140	180,743	182,757	179,000	182,326	185,293	182,673
TOTAL REVENUES -G.O. BONDS	182,667	185,197	179,000	182,418	185,294	182,672

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
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EXPENDITURES

GO Principal Payment	135,000	145,000	145,000	155,000	165,000	170,000
GO Interest Payment	45,439	39,697	33,607	27,115	19,993	12,370
Bond Admin Fees	304	500	393	302	302	302
OTAL EXPENDITURES- G. O. BONDS	180,743	185,197	179,000	182,417	185,294	182,672

ENDING FUND BALANCE	1,924	-	-	1	-	-
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TOTAL	182,667	185,197	179,000	182,418	185,294	182,672
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City of Othello 2014



Payroll

2014 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	46,385.31	47,585.31	49,025.31	50,945.31	53,345.31
	Monthly	3,865.44	3,965.44	4,085.44	4,245.44	4,445.44
	40/hr/wk	22.30	22.88	23.57	24.49	25.65

Administration Secretary	Annual	37,720.70	38,920.70	40,360.70	42,280.70	44,680.70
	Monthly	3,143.39	3,243.39	3,363.39	3,523.39	3,723.39
	40/hr/wk	18.13	18.71	19.40	20.33	21.48

Building/Planning Secretary (Permanent Part-time)	Annual	23,265.76	24,465.76	25,905.76	27,825.76	30,225.76
	Monthly	1,938.81	2,038.81	2,158.81	2,318.81	2,518.81
	25/hr/wk	17.90	18.82	19.93	21.40	23.25

Utility Billing Clerk	Annual	36,645.74	37,845.74	39,285.74	41,205.74	43,605.74
	Monthly	3,053.81	3,153.81	3,273.81	3,433.81	3,633.81
	40/hr/wk	17.62	18.20	18.89	19.81	20.96

Receptionist/Clerk	Annual	34,987.12	36,187.12	37,627.12	39,547.12	41,947.12
	Monthly	2,915.59	3,015.59	3,135.59	3,295.59	3,495.59
	40/hr/wk	16.82	17.40	18.09	19.01	20.17

Public Works Records Clerk	Annual	36,333.67	37,533.67	38,973.67	40,893.67	43,293.67
	Monthly	3,027.81	3,127.81	3,247.81	3,407.81	3,607.81
	40/hr/wk	17.47	18.05	18.74	19.66	20.81

EXEMPT POSITIONS						
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City Administrator	Annual	115,000.00	Planning/Bldg Official	Annual	67,415.69
	Monthly	9,583.33		Monthly	5,617.97
	40/hr/wk	55.29		40/hr/wk	32.41

City Clerk	Annual	64,637.41	Public Works Director	Annual	74,719.20
	Monthly	5,386.45		Monthly	6,226.60
	40/hr/wk	31.08		40/hr/wk	35.92

Assistant Police Chief	Annual	75,482.71	I T Manager	Annual	55,786.44
	Monthly	6,290.23		Monthly	4,648.87
	40/hr/wk	36.29		40/hr/wk	26.82

Police Chief	Annual	87,916.15	Park & Rec Supervisor	Annual	44,199.50
	Monthly	7,326.35		Monthly	3,683.29
	40/hr/wk	42.27		40/hr/wk	21.25

Finance Officer	Annual	93,000.00
	Monthly	7,750.00
	40/hr/wk	44.71

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

UNION POSITIONS		Entry Starting Pay	After Six Months	Year 1 or Step 2	Year 2 or Step 3	Year 3 & on -- or Step 4
Wages set by contract						
Teamsters % Increase	100.0%					
Operators % Increase (CBA)	101.5%					
Operators % Increase (CPI)	102.0%					

Maintenance Worker	Annually	40,121.62	41,601.55	43,080.66	46,697.85	50,315.05
	Monthly	3,343.47	3,466.80	3,590.05	3,891.49	4,192.92
	40/hr/wk	19.29	20.00	20.71	22.45	24.19

Sergeant	Annual	62,440.46	63,826.36	65,489.45	67,706.91	70,478.73
	Monthly	5,203.37	5,318.86	5,457.45	5,642.24	5,873.23
	40/hr/wk	30.02	30.69	31.49	32.55	33.88

Patrolman	Annually	47,085.63	48,934.53	50,780.14	52,799.60	54,817.58
	Monthly	3,923.80	4,077.88	4,231.68	4,399.97	4,568.13
	40/hr/wk	22.64	23.53	24.41	25.38	26.35

Dispatcher/ Code Enforcement	Annually	38,608.89	40,422.48	42,238.06	44,214.20	46,194.19
	Monthly	3,217.41	3,368.54	3,519.84	3,684.52	3,849.52
	40/hr/wk	18.56	19.43	20.31	21.26	22.21

Position	Year 1	Year 2	Year 3
Concession	\$9.32	\$9.42	\$9.52
Lifeguard	\$9.57	\$9.67	\$9.77
Lifeguard w/WSI	\$9.82	\$9.92	\$10.02
Assistant Manager	\$12.85	\$12.95	\$13.05
Manager	\$14.00	\$14.10	\$14.20

- 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

Glossary



BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FTE: Full-time equivalent employee.

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

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

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

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

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

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

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

GOALS: The objective of specific tasks and endeavors.

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

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

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

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

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

INTERGOVERNMENTAL SERVICES:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ORDINANCE: A statute or regulation enacted by City Council.

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

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

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

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

Examples include insurance and retirement benefits.

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

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

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

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

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

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

PUBLIC WORXS 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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