

CITY OF OTHELLO



2017 ADOPTED BUDGET

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

Table of Contents

Mayor's Message	iii
City Process	vii
Introduction	
Directory of Officials	1
Organizational Chart	2
Committees	3
Othello Profile	5
Economic Information	6
Budget Philosophy & Policy	7
Budget Overview and Process	8
Governmental Accounting	10
Labor Relations	11
Departmental Budgets	
General Fund	13
Administration	16
Police Department	20
Fire Department	23
Parks & Recreation	25
Planning, Building, & Code Enforcement.	26
Library	28
General Fund Graphs & Tables.	29
Special Revenue Funds	
Tourism Fund	31
Real Estate Excise Tax Fund	32
Utility Tax Fund	32
Public Works	33
Street Fund	37
Transportation Benefit District	40
Water Fund	41
Sewer Fund	45
Solid Waste Fund	49
Reserve Funds	53
Debt Service Funds	57
Capital Facilities Plan	
CFP Ordinance 1420	61
CFP General Information	63
CFP Projects.	68
CFP Funding Estimates	70
2015 Detailed Budget	
Budget Ordinance 1423	71
Budget Summary.	73
Detail Revenues & Expenditures by Fund	79
2015 Pay Scale.	127
Budget Glossary.	129

This
Page
Intentionally
Left
Blank



The City of Othello

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

MEMORANDUM

Date: February 23, 2017
From: Shawn Logan, Mayor
To: City Council Members
Re: 2017 Budget Message

For the past ten years, Council has participated in the development of the preliminary budget by serving on budget committees. Your participation this year has resulted in our budget product which reflects staff and council committee visions for 2017. This budget is a team effort, and I thank you for your devotion and dedication to making Othello “a better place to live and work”. Included in the budget are projected revenues and departmental requests for the General Fund, Street Fund, Special Revenue Funds, Enterprise Funds, Reserve Funds, and Debt Service Funds. As a general explanation of the budget, levels of service in all departments will be maintained, and expenditures have been reviewed with a conservative philosophy. Revenues are forecast based on current state and local economic trends, as well as budgeting formulas from Municipal Research & Services Center (MRSC).

As reflected in the Budget Summary, total available fund balance and revenues for the City are \$29,928,602. Total expenditures are \$18,736,330 for a total ending fund balance of \$11,192,272.

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 \$1,609,428. Property valuations are estimated at \$511,080,953. Earned interest income has been projected to be 1% as a conservative measure for 2017. Revenue from sales tax is distributed between the General Fund and Street Fund.

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

The 2017 budget reflects a 2.0% increase in the Teamsters collective bargaining agreement for Dispatch and a 7.0% increase for the Sergeants. The Fraternal Order of Police agreement reflects a 7.0% increase for the Officers. The Operating Engineers collective bargaining agreement reflects a 6.0% increase for 2016. All non-union salary increases are set at 2.0%.

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

General Fund Expenditures

The 2016 beginning fund balance for the General Fund is estimated to be \$691,917. New revenues are expected to be \$5,680,685 for total available resources of \$6,372,602. Total anticipated expenditures are \$5,960,625. The General Fund balance at the end of 2016 is anticipated to be \$411,977. The ending fund

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

Civil services funding is at \$1,600. Capital expenses for Administration are \$45,550 for city hall computer and server upgrades. And \$5,800 for a new network switch and exchange migration to the cloud.

The Police Department budget is 47% of the General Fund. The Police Department capital budget for 2017 contains \$144,000 for three new police utility vehicles and \$12,000 for portable radios.

Fire Services in the General Fund total \$295,352, of which \$252,802 is contract services with Adams County Fire District #1, including a 0.65% CPI increase per contract. This increase is optional, however the fire department has imposed the increase for the last 13 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 2017 the balance in that fund is estimated at \$292,754.

In the Parks and Recreation Department Recreational Services and Program Division, we’ve taken over the youth baseball programs of the city and started a concessions stand in Lions Park, starting with 2017. City Council approved the addition of a Park & Recreation Coordinator in 2012 which will carry forward into future years and an assistant in 2017 to help with the additional programs. In the Recreational Pool Program Division and the Pool Facilities Division the budget anticipates a staffing level of approximately twelve lifeguards, a pool manager, and an assistant pool manager for the Aquatic Center.

The Park and Recreation Department supports park maintenance as well as capital expenditures. Our parks are the envy of other small cities and your continued support benefits the City of Othello. The 2017 budget will be larger than the 2016 budget. Capital projects for 2017 total \$25,000 for new lighting at the skateboard park.

The 2017 Park and Recreation operational budget is only slightly up from 2016 by \$31,119.

The 2017 Building/Planning budget saw no significant changes. Changes in this budget are driven by planning reviews for growth in the community.

Library operating expenses for 2017 budgeted at \$2,000, which is typical for regular operations.

Street Fund Expenditures

The Street Fund budget for 2017 represents 17.1% of the total city budget. Anticipated beginning fund balance for the Street Fund is \$342,543; total new revenues are estimated to be \$3,017,763; total available resources are \$3,360,306. Approved expenditures for 2017 are \$3,210,306 for an anticipated ending fund balance of \$150,000. The Street Fund budget reflects an overall increase of \$542,185 for 2017 due to an increase in capital projects. Street capital expenses for 2017 contain \$1,010,687 to continue with the 1st Ave renovations. The majority of this project is paid for with Federal Grant funding through the Washington State Transportation Improvement Board.

The Street Reserve Fund will begin the year with a balance of \$205,725. Revenues include \$1,000 in interest earnings. Minimal expenses are planned from this fund in 2017; \$6,725 to assist with other street projects. This will leave an ending fund balance of \$200,000.

The City recently passed funding for a new transportation Benefit District (TBD). This Fund plans a beginning fund balance of \$21,000 with new revenues of 251,600. We budgeted \$239,391 to help implement our street improvement plan; leaving an ending balance of \$33,209.

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 2017 is expected to be \$41,213, with new revenues of \$39,297, for total available revenues of \$80,510. Total expected expenditures are \$41,635 with an estimated ending fund balance of \$38,875 for 2017.

Real Estate Excise Tax Fund

The beginning fund balance for the REET Fund in 2017 is \$100,212, with anticipated revenues of \$60,167, for total available revenues in the Real Estate Excise Tax Fund of \$160,379. Total expected expenditures for 2017 are at \$125,000 (\$25,000 for lighting at the new skate park and \$100,000 to savings for a new park restroom). The ending balance is expected to be \$35,379.

Utility Tax Fund

The estimated beginning fund balance in the Utility Tax Fund for 2017 is \$115,086. Revenue generated from the 6% utility tax on Natural Gas, Electricity and Telephone Utilities, 10% on the Water Utility and 15% on the Sewer Utility is projected to be \$1,698,470, for total available revenues, of \$1,813,556. Expenditures total \$1,790,602. Expenditures will be distributed as follows; \$1,494,602 to General Fund operations, \$102,000 to the fire equipment reserve fund, and \$194,000 for street projects.

Water Utility Fund

Beginning fund balance in the Water Fund for 2017 is projected to be \$254,903. Total revenues are likely to be \$3,532,668 resulting in total available revenue of \$3,787,571. \$2,345,980 has been appropriated for operational expenditures, and \$1,238,550 for capital expenditures, leaving an ending fund balance of \$203,041. Water capital projects include \$500,000 for the VFD at well #6, \$265,000 for a water tower maintenance program (year three of six), and \$400,000 for infrastructure improvements.

The Water Reserve Fund will begin 2017 with a balance of \$1,356,446. Expenses total a \$560,000 transfer to the Water fund, for the capital projects mentioned above; leaving a fund balance of \$796,446.

Sewer Utility Fund

2017 beginning fund balance for the Sewer Fund is \$424,313. New revenue is anticipated to be \$1,620,204, for a total of \$2,044,517 in available revenues. Appropriated expenditures are \$1,730,642, leaving an ending fund balance of \$313,875. Transfers from the Sewer Fund include \$905,000 to the Sewer Reserve Fund for general reserves. \$181,079 to the general fund for the cost allocation, and \$151,308 to the street fund for the public works allocation.

The Sewer Reserve Fund will begin the year with a balance of \$6,824,329. Revenue includes transfers of \$905,000 from the sewer fund and interest earnings of \$30,000, leaving a 2017 ending fund balance of \$7,759,329, of which \$200,000 is emergency reserves.

Solid Waste Utility Fund

The Solid Waste Fund is estimated to have a beginning fund balance of \$33,946 in 2017. New revenues are projected to be \$1,220,324 giving this fund \$1,254,270 in available revenue. \$1,200,087 in expenditures has been appropriated for 2017, resulting in an ending fund balance of \$54,183. Current expenses for 2017 include landfill fees of \$516,000 and \$425,000 for contracted services with CDSI. Capital projects for 2017 contain \$25,000 for alley approach restoration.

Crime Prevention Fund

Beginning fund balance in the Crime Prevention Fund for 2017 is projected to be \$8,307. Total revenues are likely to be \$6,500 resulting in total available revenue of \$14,807. \$12,900 has been appropriated for

operational expenditures, leaving an ending fund balance of \$1,907. This fund is intended to operate as its cash flows allow. There is no minimum fund balance for this fund.

Investigation Fund

Beginning fund balance in the Investigation Fund for 2017 is projected to be \$1,053. Total revenues are likely to be \$1,000 resulting in total available revenue of \$2,053. \$1,000 has been appropriated for operational expenditures, leaving an ending fund balance of \$1,053. This fund is intended to operate as its cash flows allow. There is no minimum fund balance for this fund.

Reserve Funds

Beginning fund balance for all Reserve Funds in 2017 is estimated to be \$9,343,919. Total new revenues are \$1,166,685 and expenditures are \$581,825, leaving an ending balance of \$9,928,779.

Debt Service Funds

The City has the following Debt Service Funds and payments for 2017.

1. **Fund 220** - Public Works Trust Fund, Broadway (\$30,671) (final payment in 2026)
2. **Fund 225** - General Obligation Bond (2010), Main Street Construction Project (\$241,016) (final payment in 2035)

Summary

In summary, the 2017 budget is designed to:

1. Maintain levels of service.
2. Ensure completion of identified projects.
3. Meet contracted service obligations.
4. Meet statewide audit standards.
5. Identify programs for future years.
6. Meet personnel needs.

Recommendations

1. Actively pursue federal, state and local funding programs identifying matching funds.
2. Consider the benefits/cost ratio of the requested programs, projects, and equipment.
3. Evaluate new revenue sources during 2017.
4. Review comprehensive plan relative to growth of the City of Othello.

I hope that you will favorably consider the 2017 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 2017 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 2017. 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 2017 budget.



Shawn Logan, Mayor

HOW DOES THE CITY PROCESS OR CREATE A LAW?

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



ISSUES OR CONCERN

CITIZENS CAN:

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

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



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

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

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



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

Staff Recommendation



City Council takes action or no action as appropriate.

YES VOTE

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

NO VOTE or NO ACTION

No change in current law.

This
Page
Intentionally
Left
Blank

City Of Othello

2017 Adopted Budget

Budget Adopted: December 5, 2016



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	2016 – 2019
-----------------------	-------------

Pos. #5 – Larry McCourtie	2016 – 2019
---------------------------	-------------

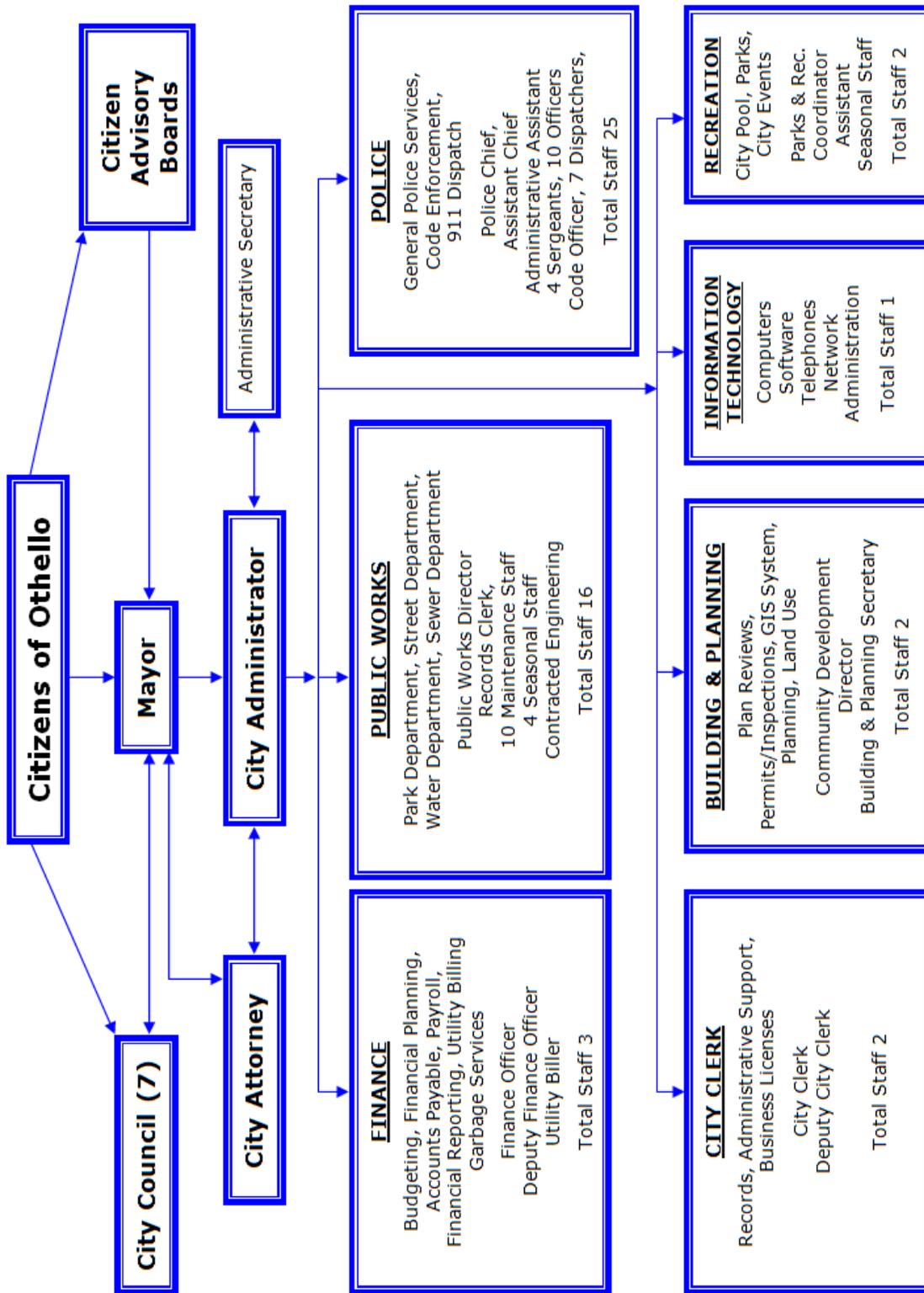
Pos. #6 – Mark Snyder	2016 – 2019
-----------------------	-------------

Pos. #7 – Angel Garza	2016 – 2019
-----------------------	-------------

APPOINTED STAFF

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

2017 ORGANIZATIONAL CHART



This year we added two maintenance staff and one seasonal employee in the Public Works Department. We also added a new assistant position in the Parks & Rec Department. No staffing changes in other departments.

Community and Council Committee Members

Adams County Development Council

City Representative:

- Wade Farris

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

Adams County Fire District #5 Council Committee

City Representatives:

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

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

Adams County LEOFF Board

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

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

perform all determinations as specified in RCW 41.26.

Adams County Mosquito Control Board

City Representative:

- Everett Cole

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

Adams County Solid Waste Advisory Committee

City Representative:

- Councilmember Corey Everett

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

Auditing/Finance Committee

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

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

Civil Service Commission

- Tim Wilson
- Joe Montemayor

- Terry Thompson
- Secretary/Examiner: Debbie Kudrna

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

Judicial Committee

City Representatives:

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

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

Othello Housing Authority Commission

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

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

Othello Planning Commission

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

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

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

Othello Pool Committee

- Councilmember Angel Garza
- Councilmember John Lallas
- Councilmember Genna Dorow
- Alternate: Larry McCourtie
- Mayor Shawn Logan
- City Administrator Wade Farris
- 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 7,875 within the corporate limits, with an additional population of 7,000 within the Greater Othello area.

HISTORICAL POPULATION

<u>Year</u>	<u>City of Othello</u>	<u>Adams County</u>
2016	7,875	19,410
2015	7,780	19,410
2014	7,695	19,400
2013	7,565	19,200
2012	7,495	19,050
2011	7,420	18,950
2010	7,364	18,728
2009	6,595	18,000
2008	6,495	17,800
2007	6,340	17,600
2006	6,205	17,300
2005	6,120	17,000
2004	6,050	16,700
2003	5,905	16,600
2002	5,895	16,600
2001	4,638	16,428

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

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

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

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

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

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

The City has a staff of 53 full and part-time employees. The police department employs 16 commissioned officers, 5 full-time and 2 part-time dispatchers, an administrative assistant and a code enforcement officer. The police department has a School Resource Officer. The City of Othello also provides dispatch service for Othello ambulance services and Adams County fire District #5.

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

The public works department is made up of 12 full-time employees and 4 seasonal staff. Public works activity includes operation and

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

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

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

City of Othello Economics

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

Agriculture and Industry

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

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

largest agricultural production and processing centers.

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

Future Growth

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

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

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

Budget Philosophy & Policy

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

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

- **General Fund** The General Fund shall have a fixed minimum balance of \$400,000. This balance will be broken down between two reserves: Operating Reserves of \$200,000 and Emergency Reserves of \$200,000.
- **Water Utility Fund** The Water Fund shall have a fixed minimum balance of \$200,000. To increase Water Fund reserves for future water capital projects, Council determined that 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 2017 budget process began with department

heads preparing their capital expenditure requests. General operating expenditures are then reviewed by the department heads and their requests are submitted to the finance department. Salaries, benefits and debt service are added by finance. The requests are then forwarded to the Administrator and mayor along with estimated revenue in the form of a draft.

The draft is revised by evaluating the impact of the requests on the City's needs and goals. In late 2016, during the 2017 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 2017 Budget Development

July 18, 2016	Request to department heads for estimated revenue and expenditures
July 18, 2016	Estimates filed with City Clerk.
Sep 28 - Oct 14, 2016	Council budget committee meetings.
September 26, 2016	Set public hearing for 2017 revenue sources.
September 28, 2016	Revenue sources public hearing notice published.
October 3, 2016	Public hearing - 2017 revenue sources
November 7, 2016	Budget workshop with full Council
November 2, 2016	Published notice of public hearing for 2017 – 2022 capital facilities plan.
November 2 & 9, 2016	Published notice of public hearing for proposed budget.
November 14, 2016	Preliminary budget and message due to City Clerk and Council (1 of 2).
November 28, 2016	Preliminary budget and message due to City Clerk and Council (2 of 2).
November 28, 2016	Public hearing for 2017 – 2022 capital facility plan.
November 28, 2016	Public hearing on proposed 2017 budget
November 28, 2016	Proposed budget available to the public.
December 5, 2016	Adoption of 2017 Ad Valorem Property Tax
December 5, 2016	Adoption of 2017 – 2022 capital facility plan.
December 5, 2016	Public hearing on proposed 2017 budget
December 5, 2016	Adoption of 2017 budget.

Governmental Accounting

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

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

General Fund

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

Special Revenue Funds

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

- Street Fund 101
- Donations Fund 111
- Tourism Fund 114
- Utility Tax Fund 140

Cumulative Reserve Funds

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

- Park & Recreation Reserves 103
- Real Property Acquisition 104
- LEOFF 1 Reserves 105
- Fire Reserves 106

- Water Fund Reserves 107
- Sewer Fund Reserves 108
- Solid Waste Fund Reserves 109
- Street Fund Reserves 110
- Crime Prevention Fund 112
- Investigation Fund 113

Debt Service Funds

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

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

Capital Project Funds

To account for financial resources to be used for the acquisition or construction of major capital

facilities. Othello uses this category to isolate grant dollars. The following fund is considered a capital project fund:

- Real Estate Excise Tax Fund 335

Enterprise Funds

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

- Water Utility Fund 401

- Sewer Utility Fund 404
- Solid Waste Utility Fund 406

Trusts and Required Reserves

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

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

Labor Relations

The City has 53 full & part time employees. 32 employees are represented by three labor organizations: 10 employees are covered by Operating Engineers Local No. 280, 12 employees are represented by Teamsters, and 10 employees are covered by the Fraternal Order of Police Tri-City Lodge 7. The City executes agreements with each of the bargaining units on salaries, vacation, sick leave, medical and dental, grievance procedures, and working conditions. Each of these contracts expires December 31, 2019. 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 2017 rates of contribution for the City and the employee:

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

Labor Organizations

Operating Engineers Local No. 280

37 E. Main Street
Othello, WA
8 Members

Fraternal Order of Police Tri-City Lodge 7

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

Teamsters Info

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

This
Page
Intentionally
Left
Blank

City of Othello

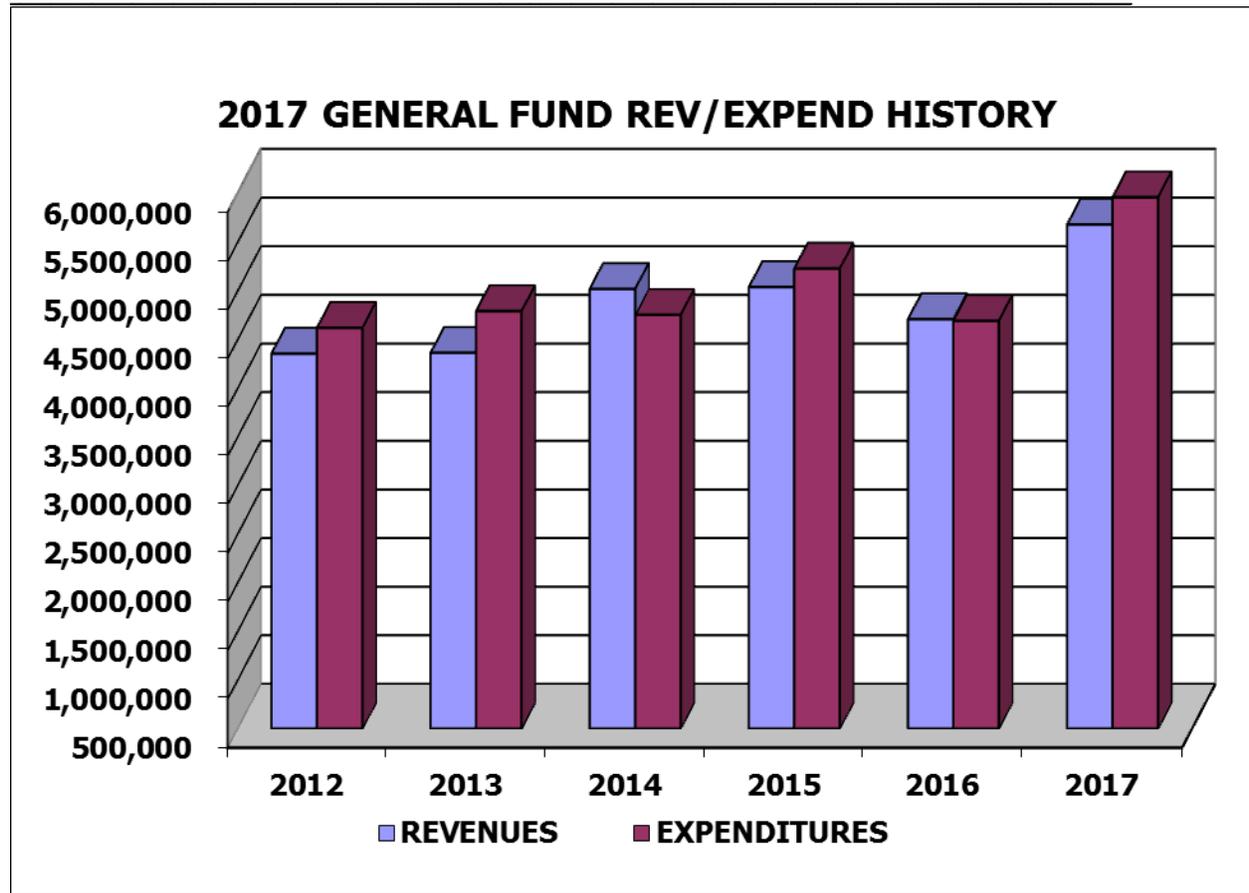


Departmental Budgets

GENERAL FUND

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

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



GENERAL FUND REVENUE SOURCES

Property Taxes: Property taxes are levied on 100% of assessed valuation as determined by the Adams County Assessor’s office. The city’s tax rate is 3.147968 per thousand dollars of assessed valuation for collection in 2017. The assessed

value of property for 2016 is \$511,080,953 which is used to determine 2017 property tax collections. At this time the maximum Property Tax increase allowed is 101% of the highest previous request.

Sales Tax: A 7.9% sales (or use) tax is collected on every taxable event in the City of Othello. The City’s share of the 7.9% sales tax is 1.29%. Of this amount, .5% is allocated to the General Fund, .5% is allocated to the Street Fund, .2% is allocated to the Transportation Benefit District and the remaining .09% of sales tax revenue is for Criminal Justice purposes. Adams County adopted this additional sales tax in May of 1994. Criminal Justice revenues are pooled together for the entire county; the County receives 10% and the remainder is distributed to cities and towns on a per capita basis. These funds are used for prosecution services provided by Adams County.

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

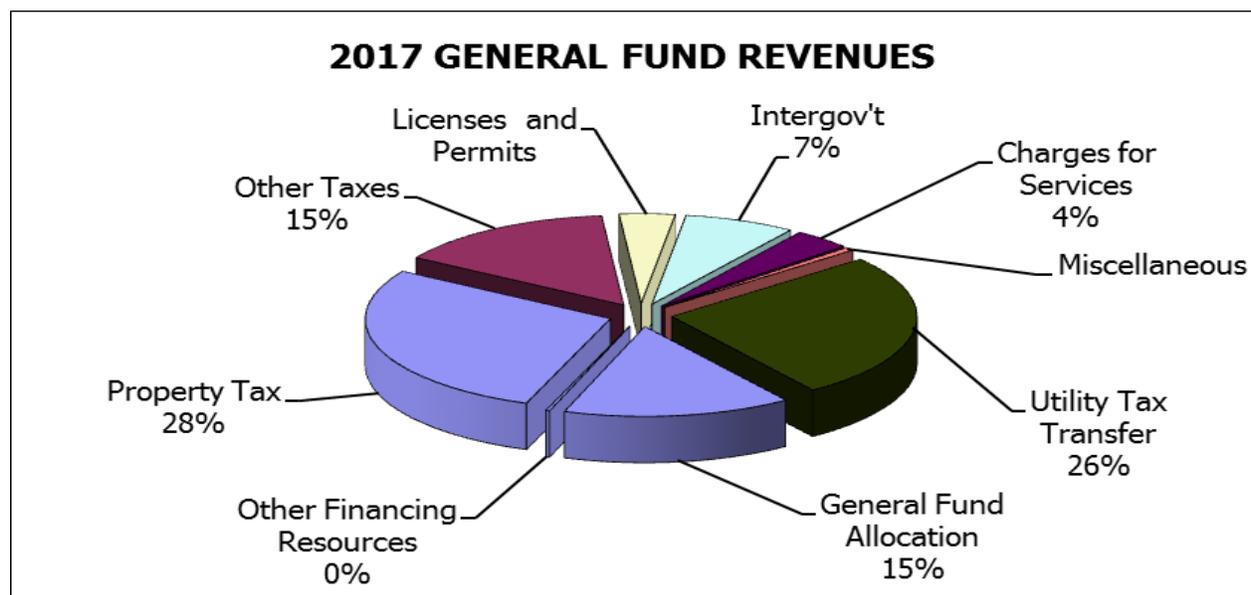
Intergovernmental Revenues: Intergovernmental Revenues are revenues received from the state or county. State distributed criminal justice funds are used to assist local governments in the area of public safety. Other intergovernmental revenues include the Liquor Excise Tax and Liquor Board Profits, which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

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

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

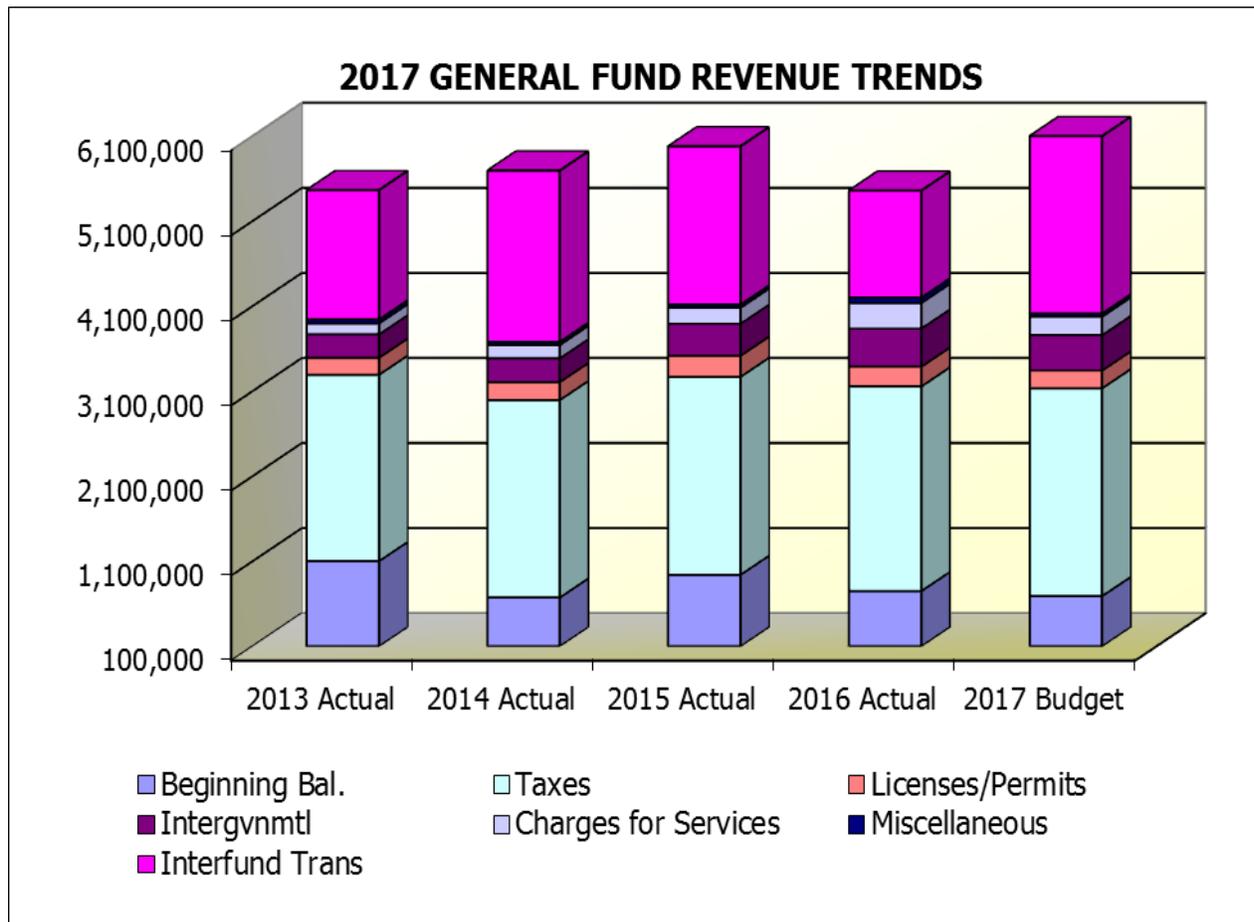
Miscellaneous Revenues: The majority of miscellaneous revenue is interest earned on investments. Other areas include building rentals, salvage, and concessions at the swimming pool.

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



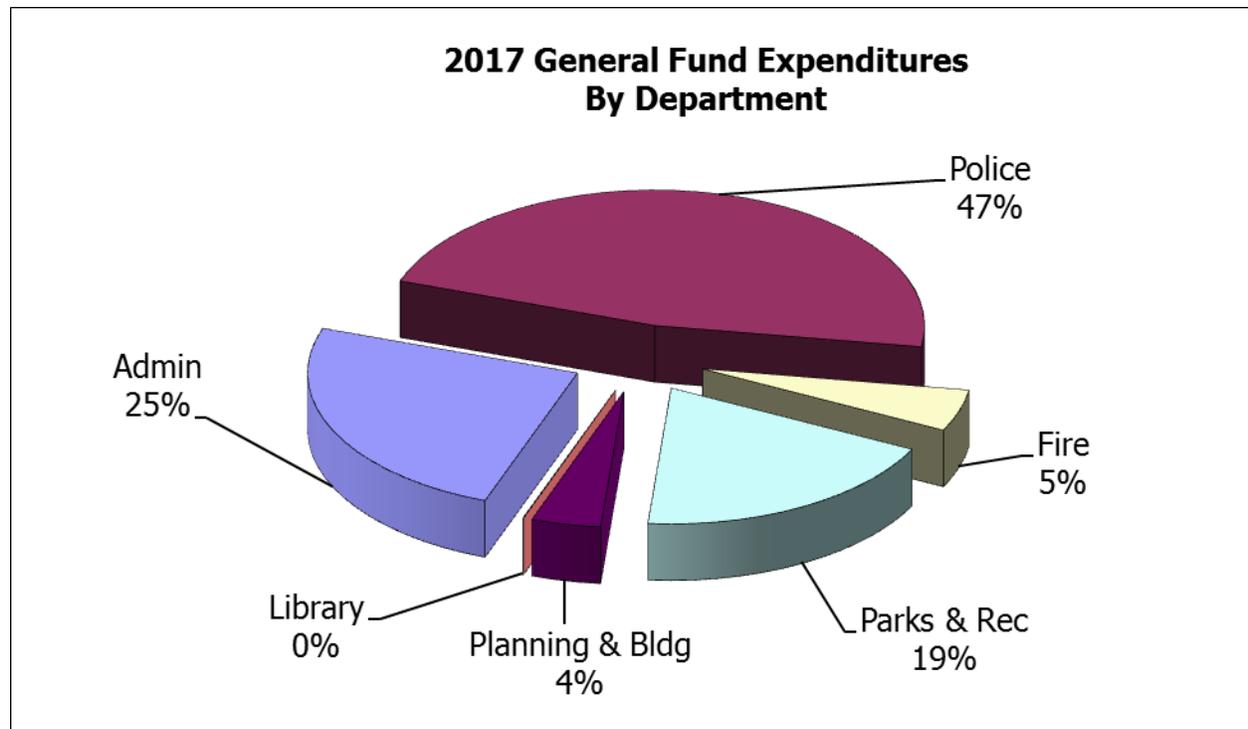
General Fund Revenue History

Revenues	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2016 / 2017 Chg. %
Beginning Bal.	1,102,786	674,919	942,630	750,942	691,917	-7.86%
Taxes	2,191,162	2,321,642	2,327,204	2,405,854	2,442,828	1.54%
Licenses/Permits	199,567	210,564	247,431	232,010	208,578	-10.10%
Intergovernmental	274,788	279,606	376,654	447,893	416,741	-6.96%
Charges for Svcs	128,824	156,668	188,215	300,990	217,010	-27.90%
Miscellaneous	46,937	38,018	38,189	64,850	37,275	-42.52%
Interfund Trans	1,520,794	2,013,142	1,859,478	1,256,110	2,357,353	87.67%
Total New Rev	4,362,071	5,019,640	5,037,171	4,707,707	5,679,785	20.65%
Total Revenue	5,464,857	5,694,559	5,979,801	5,458,649	6,371,702	16.73%



General Fund Department Expenditures

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



Administration Department

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

Staffing for Administrative Departments consists of the City Administrator, Administrative Secretary, City Clerk, Receptionist, Finance Officer, Deputy Finance Officer, Utility Billing Clerk, Community Development Director, Building/Planning Secretary (Permanent Part-Time Position), and an Information Technology Manager, for a total full-time equivalent (FTE's) of 10 employees.

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

The Executive branch consists of the Mayor, City Administrator, and Administrative Secretary. The Administrator is the primary liaison between

citizens, the Mayor, Council, staff, and other governmental entities for the City. Administrator responsibilities include:

- Supervision, administration and coordination of activities and functions of the city's offices, departments, commissions, and boards to carry out requirements of City Ordinances and the Policies of City Council.

- Assist in the preparation of the Annual Budget.
- Supervise and audit city expenditures to keep expenditures within the limits of the annual budget.
- Human Resources Director.
- Investigate complaints in matters concerning the administration of the City.
- Receive all claims filed against the City.

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

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

The Records Department consists of the City Clerk and Receptionist. This department is responsible for all official city records and documents and is Clerk to the City Council. The City Clerk's Department is responsible for:

- Office Management of City Hall.

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

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

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

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

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

Administration Accomplishments

During 2016 the Administrative Department accomplished the following:

- | | |
|---|--|
| <ul style="list-style-type: none"> • Created a new City website • Continual staff development for minute taking, business licensing, on-line Council packets, and cross-training in utility billing, and building department. • Adopted the City wide comprehensive plan. • Supervised the Construction of 159 housing units. | <ul style="list-style-type: none"> • Studied two major highway intersections. • Conducted Civil Service testing for new officers and promotions within the Police Department. • Pursued City water planning to secure future water sources for the City. • Passed funding for the Transportation Benefit District. |
|---|--|

General Administration Operational Statistics

	2012	2013	2014	2015	2016	% CHANGE
Utility Bills Issued	24,747	25,149	25,767	26,568	26,070	-1.87%
Receipts Processed	11,177	10,677	11,109	12,559	13,900	10.68%
Account Payable Checks Issued	1,414	1,467	1,446	1,494	1,447	-3.15%
Accounts Payable EFT Transactions	60	68	71	70	72	2.86%
Payroll Checks Issued	542	505	518	543	569	4.79%
Payroll EFT Transactions	660	683	628	687	690	0.44%
Dog Licenses Issued	697	365	499	503	458	-8.95%
Park Shelter Reservations	302	237	207	176	186	5.68%
Business Licenses Issued	706	682	656	669	711	6.28%

Administration Goals

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

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

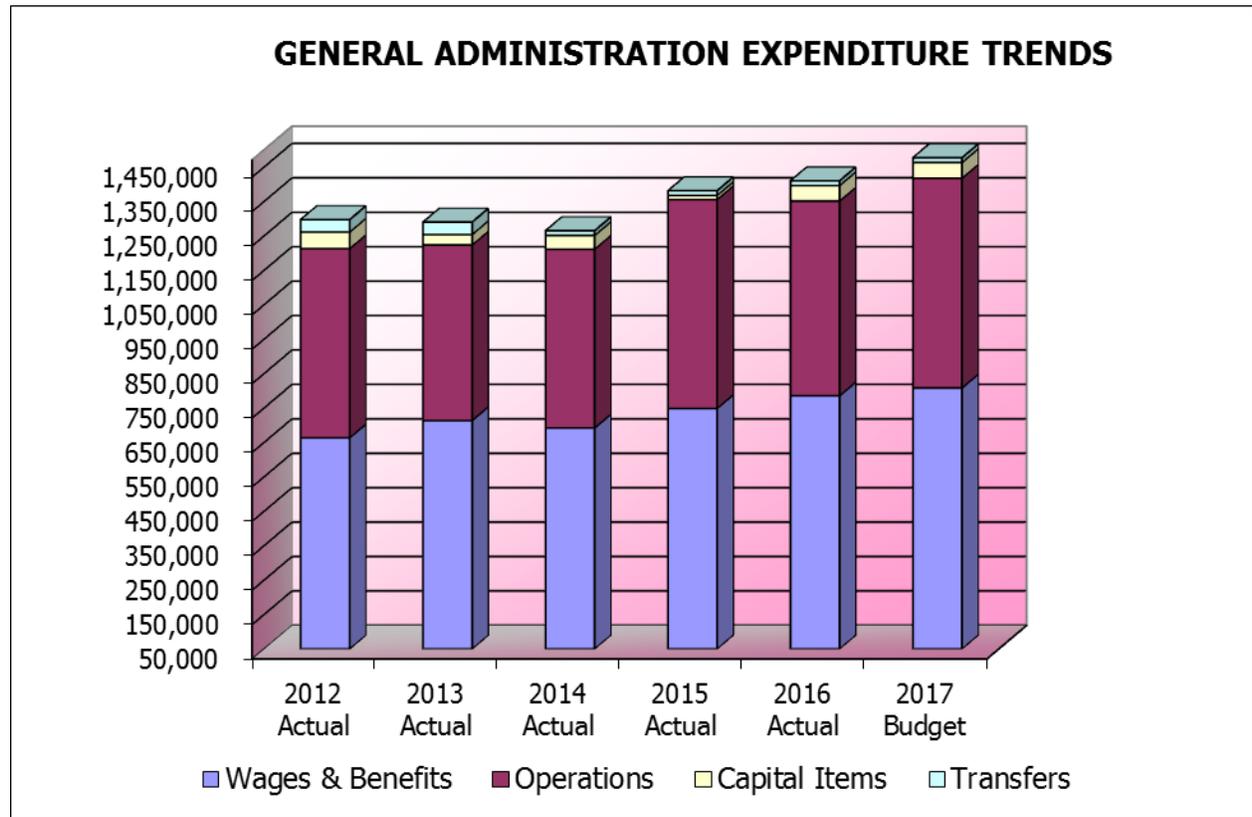
- | | |
|---|--|
| <ul style="list-style-type: none"> • Update the critical areas ordinances. • Various updates to the City Code. • Adopt a water facilities plan. • Complete a sewer facilities plan. • Complete a street improvement plan. • Research using canal water for irrigation within City limits. | <ul style="list-style-type: none"> • Establish an offsite backup of all financial data. • Continue professional development with administrative staff, specifically with the City Clerk’s roles and responsibilities. • Appoint a new City Clerk. |
|---|--|

General Administration 2017 Expenditures

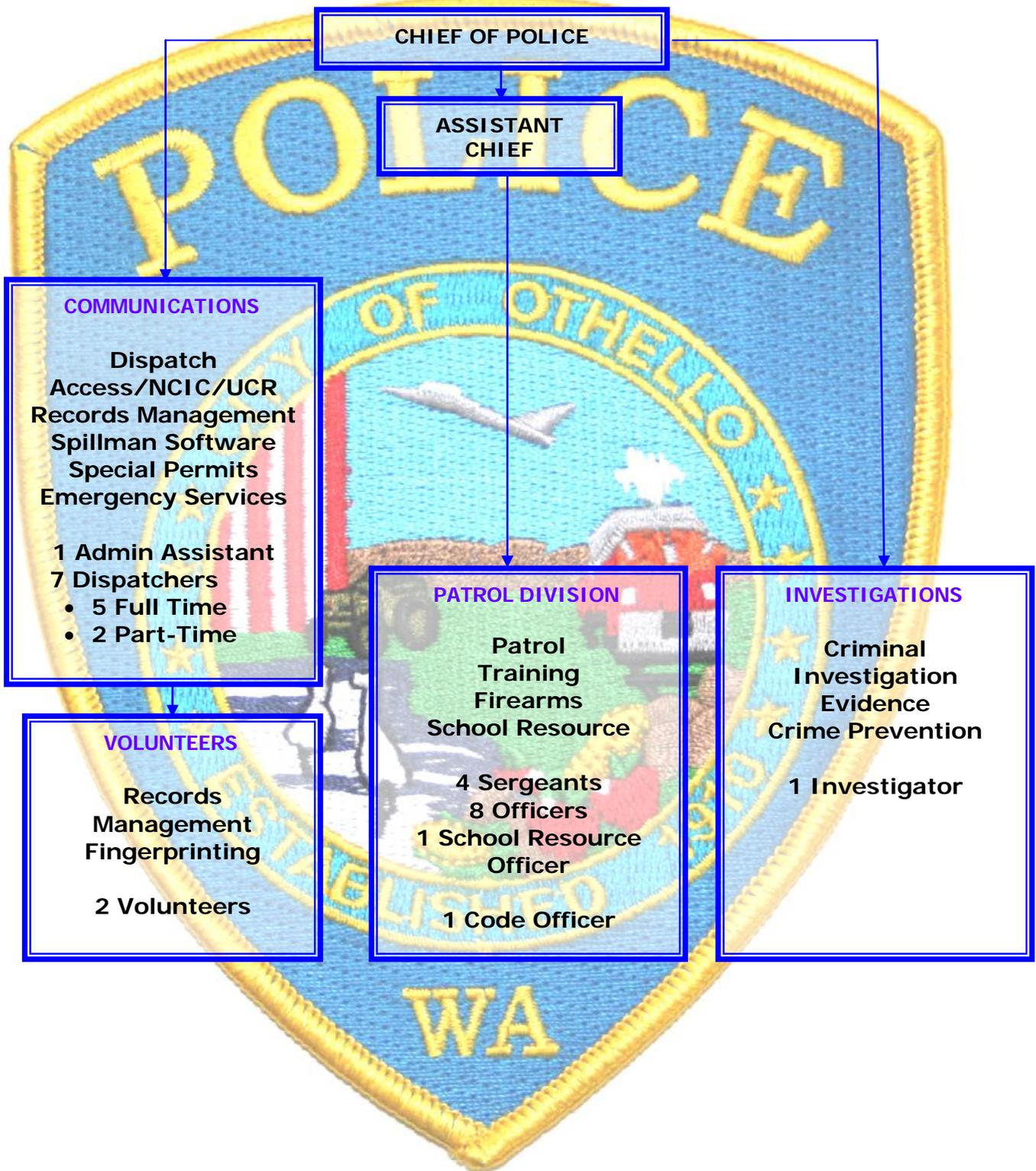
Because the General Fund is largely a service fund, the majority of the expenses in this fund are for payroll and related administrative costs. The implementation of the General Fund Cost Allocation Plan has centralized administrative payroll and operating expenditures, resulting in higher administrative expenditures. The Street, Water, Sewer, and Solid Waste Funds reimburse their allocation to the General Fund for these common expenditures. Administration capital expenditures included in the 2015 budget are the purchase of new computers on the rotating replacement schedule, and an allocation for exterior maintenance to the City Hall building.

General Administration Expenditure History

General Admin	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2016 / 2017 Chg. %
Wages & Benefits	663,524	713,901	692,033	748,944	785,555	808,334	2.90%
Operations	549,680	509,896	519,628	606,829	565,918	609,516	7.70%
Capital Items	48,090	30,254	39,864	11,836	44,978	45,550	1.27%
Transfers	36,000	36,000	13,440	13,650	13,560	13,770	1.55%
Total	1,297,294	1,290,051	1,264,965	1,381,259	1,410,011	1,477,170	4.76%



Othello Police Department



Othello Police Department

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

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

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

Police Department Operational Statistics

5 Year Police Statistics							
	2010	2011	2012	2013	2014	2015	2016
Activity:							
Calls	6,481	6,097	4,989	5,391	5,499	4858	4844
Traffic Stops	1,958	1,559	1,804	1,257	1,124	2585	2334
Citations:							
Criminal Non-Traffic	205	203	170	166	176	150	207
Criminal Traffic	274	253	238	152	180	335	328
Infraction Traffic	610	598	579	377	301	540	394
Select Incidents Types:							
Animal Problems	186	173	278	553	589	491	394
Criminal Mischief	479	385	360	378	377	178	115
Dui	73	65	60	41	69	59	76
Juvenile Problem	89	104	76	90	99	107	94
Loud Noise/Nuisance	208	195	148	170	163	133	116
Suspicious Person	997	752	820	837	889	755	769
Traffic Accidents	188	194	228	193	216	192	242
Warrants Served (Adams)	73	83	95	120	94	75	75
Weapons Offense	35	36	32	16	21	10	12
UCR Crimes:							
Simple Assault	145	143	115	117	104	94	108
Aggravated Assault	24	24	16	25	21	13	10
Burglary	88	85	82	64	57	55	42
Robbery	5	5	5	9	8	5	6

Homicide	1	0	0	1	0	0	0
Theft	365	347	319	234	264	226	168
Motor Vehicle Theft	37	35	30	46	66	29	42
Arson	1	2	10	2	0	3	1

Police Department Goals for 2017

Training

- All staff attend Below 100 Training
- Train two DT instructors
- Train one Tazer Instructor
- Train Accreditation Manager
- Provide 24 hours of training for all officers
- Provide 12 hours of training for all full time dispatch
- Provide a legal update to all officers
- Provide a legal update to all officers

Upgrade Essential Equipment

- Purchase new police vehicles

Maintaining Staff

- Attain full staffing level (16 total)
- Hire one dispatcher
- Maintian Police Explorers @between 20-26 Explorers
- Promote one Sergeant (4 total)

Accreditation

- Maintain all Accreditation standards and supply proofs to files.

2017 Police Department Expenditures

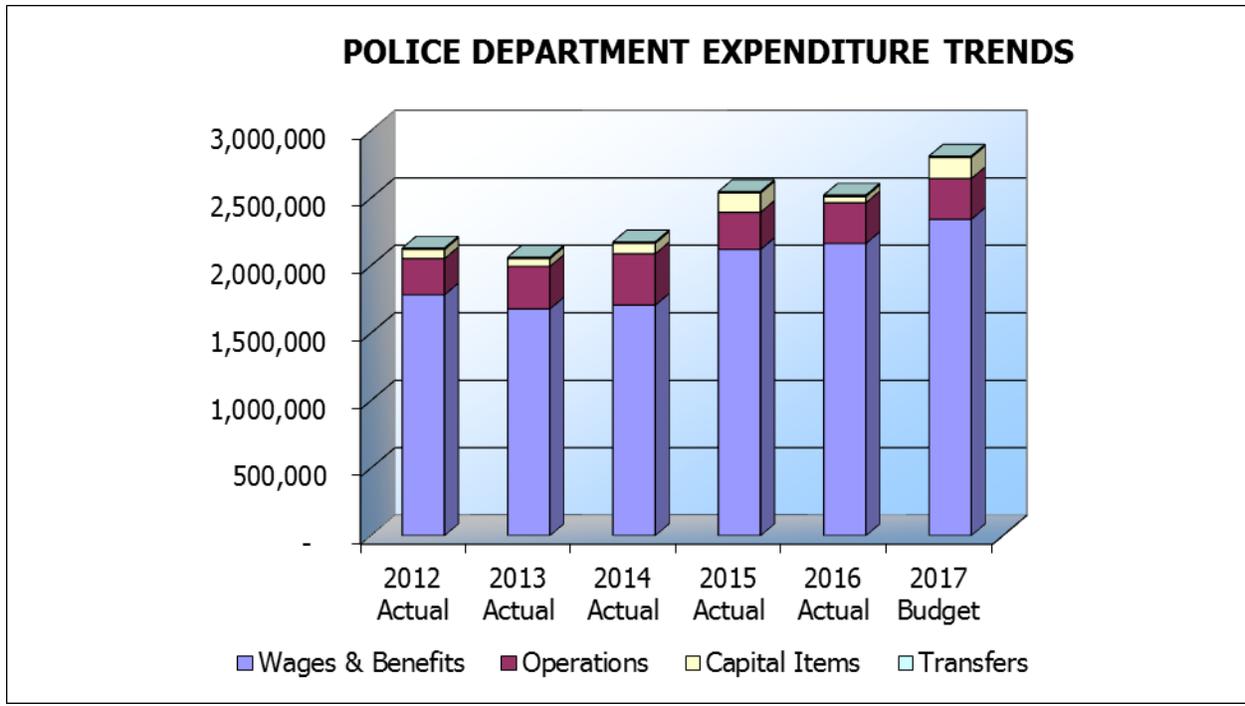
The Police Department takes seriously their mission “To Serve and Protect”. Every year they achieve their goals with a minimal budget. They strike a careful balance between maintaining appropriate staffing levels and providing training and equipment to get the job done. Dispatch is also critical as it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

Code Enforcement

Code Enforcement has a two-fold purpose: (1) Animal Control – this entails responding to citizen inquiries or complaints about lost or stray animals, noisy animals, sanitary issues, abuse and neglect, and licensing and annual renewal; (2) Code Enforcement – weeds, rubbish, human sanitation issues, business licensing, off-street parking, abandoned vehicles, zoning compliance, and building compliance. This position has the authority to issue notice of infractions, stop work orders, and notice of violation & order to correct.

Police Department Expenditure History

Police Department	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2016 / 2017 Chg. %
Wages & Benefits	1,785,019	1,679,381	1,707,683	2,120,628	2,165,220	2,343,602	2.10%
Operations	268,259	315,426	380,868	275,512	301,357	301,750	9.38%
Capital Items	66,527	57,305	77,073	142,903	45,223	156,000	-68.35%
Transfers	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Total	2,129,805	2,062,112	2,175,624	2,549,043	2,521,800	2,811,352	-1.07%



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; Jay Weise is the Chair along with Chad Smith and Doyle Pegram. Fire District #5 staff includes Chief Gary Lebacken, Assistant Chief Tom Salsbury, Captain Randy Guse and Secretary Erica Hiest, who also serves as a volunteer firefighter.

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



Goals for 2017 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.

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

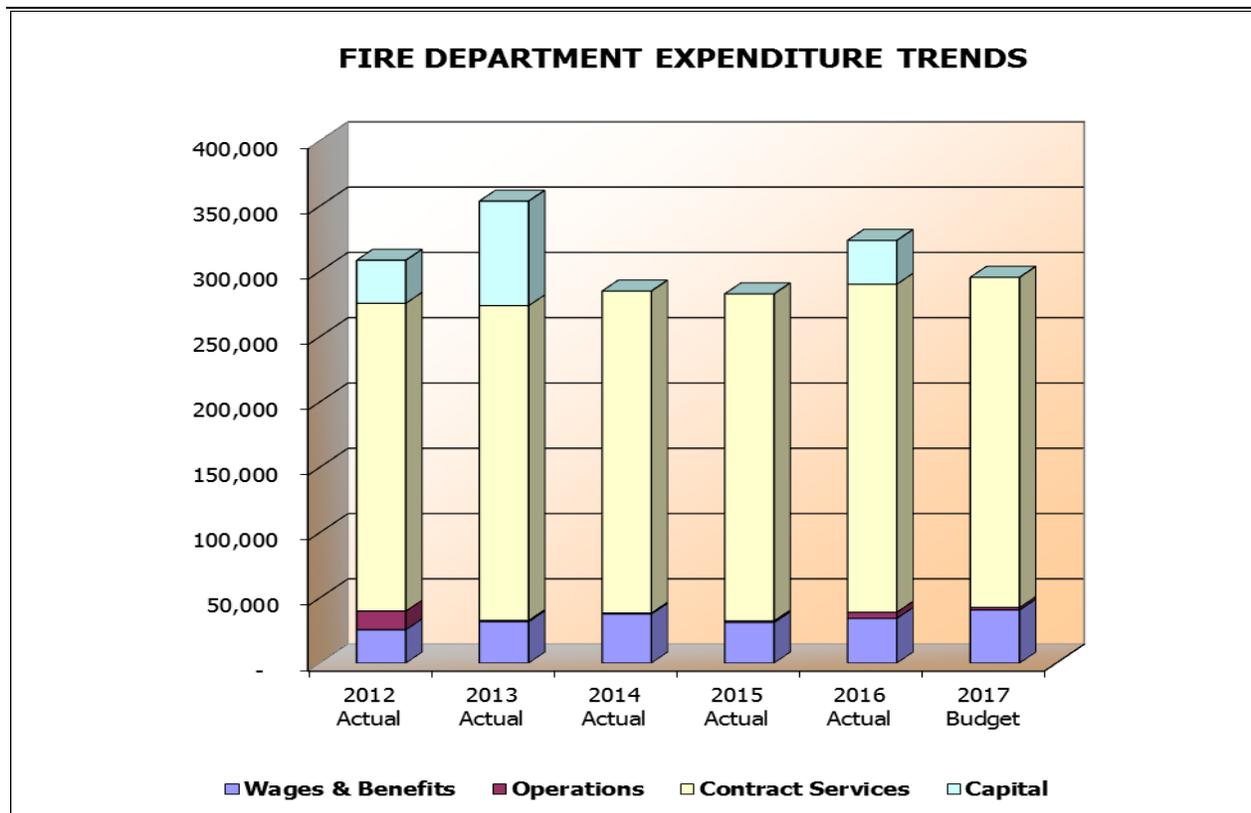
Since combining the Fire District and the City Fire Department, the department is able to offer both daytime and nighttime training classes to meet the needs of the volunteer recruits. With

In 2016 Fire District No. 5 responded to 112 city call outs and completed 247 commercial and business inspections.

Fire Department Expenditure History

Fire Department	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2016 / 2017 Chg. %
Wages & Benefits	25,555	31,673	37,493	31,023	34,220	40,600	10.31%
Operations	14,271	960	798	1,285	4,749	1,950	269.57%
Contract Services	235,746	241,050	246,514	250,417	251,169	252,802	0.30%
Capital	32,890	80,000	-	-	33,485	-	0.00%
Total	308,462	353,683	284,805	282,725	323,623	295,352	14.47%

Contracted services with Adams County Fire District #5 for 2017 will be \$252,802. This amount includes a .65% CPI increase of \$1633. 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 added \$100,000 in 2013 & \$20,000 in 2014, to a reserve for future equipment. In 2016 we spent \$33,485 for a new generator. In 2017 we plan to increase the Fire Reserve fund by \$102,000.



Park & Recreation Department

Recreation Division

In 2016 Dan Dever Memorial Skatepark was built and opened. This recreation show piece has been a long time dream for Othello. Our skatepark has not only become a part of our community, but a destination for skateboarders from all across the state.

In 2017 the Cot of Othello will debut its youth baseball and softball league. This program will provided a great recreational opportunity for youth ages 4-12 to participate in. As we look into the future we know that these achievements are just a start to the development of our Parks and Recreation Department.

The Othello Community Pool is a family friendly environment that offers a safe, clean and fun place to swim. Our pool programs include swim lessons, water aerobics, and we are the home of our local swim team. The pool is open daily to public use and can be reserved for special occasions.

Parks Division

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

The Parks Department uses two full time staff for park operations. The goal for the Park Division for 2017 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.

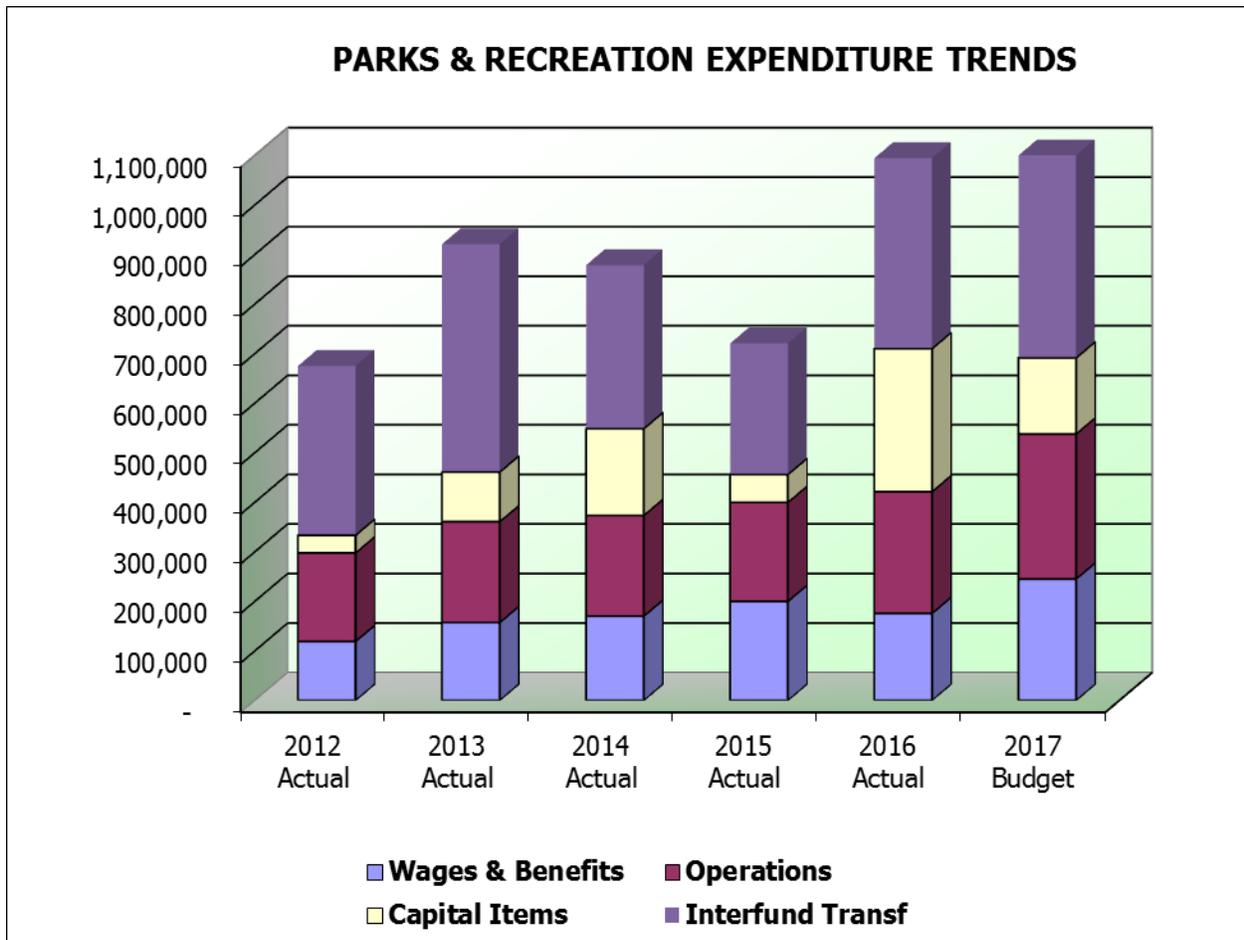


Dan Dever memorial Skate Park

Park capital expenditures completed in 2014 included a new restroom in Kiwanis Park (\$125,000) and a new pool chlorinator (\$4,000). The Council added another restroom in Lions Park in 2015 for \$145,000. We also started the design work for a new skate park. The skate part was completed in 2016 (\$292,474). We budgeted \$25,000 in 2017 for lighting at the skate park.

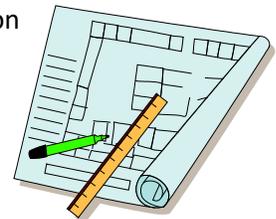
Parks & Recreation Department Expenditure History

Parks & Recreation Department	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2016 / 2017 Chg. %
Wages & Benefits	119,192	157,214	170,199	200,143	175,727	245,223	-12.20%
Operations	178,704	203,594	203,256	199,693	245,685	292,675	23.03%
Capital Items	35,527	100,037	175,120	56,145	288,547	153,500	413.93%
Interfund Transf	341,604	459,998	330,006	264,746	384,429	436,109	45.21%
Total	675,027	920,843	878,581	720,727	1,094,388	1,127,507	51.85%



Planning, Building and Code Enforcement Departments

The Planning Department looks at long term planning and growth. All new developments, utility expansions and annexations will impact our community, and the Planning Department’s focus is to maximize the positive impacts while minimizing the negative impacts. Long range planning works to create, update, and modify zoning and development regulations, which are used to guide our community in providing well-designed and economically viable growth. The Planning Commission consists of five members appointed to six-year terms by the Mayor.



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

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

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

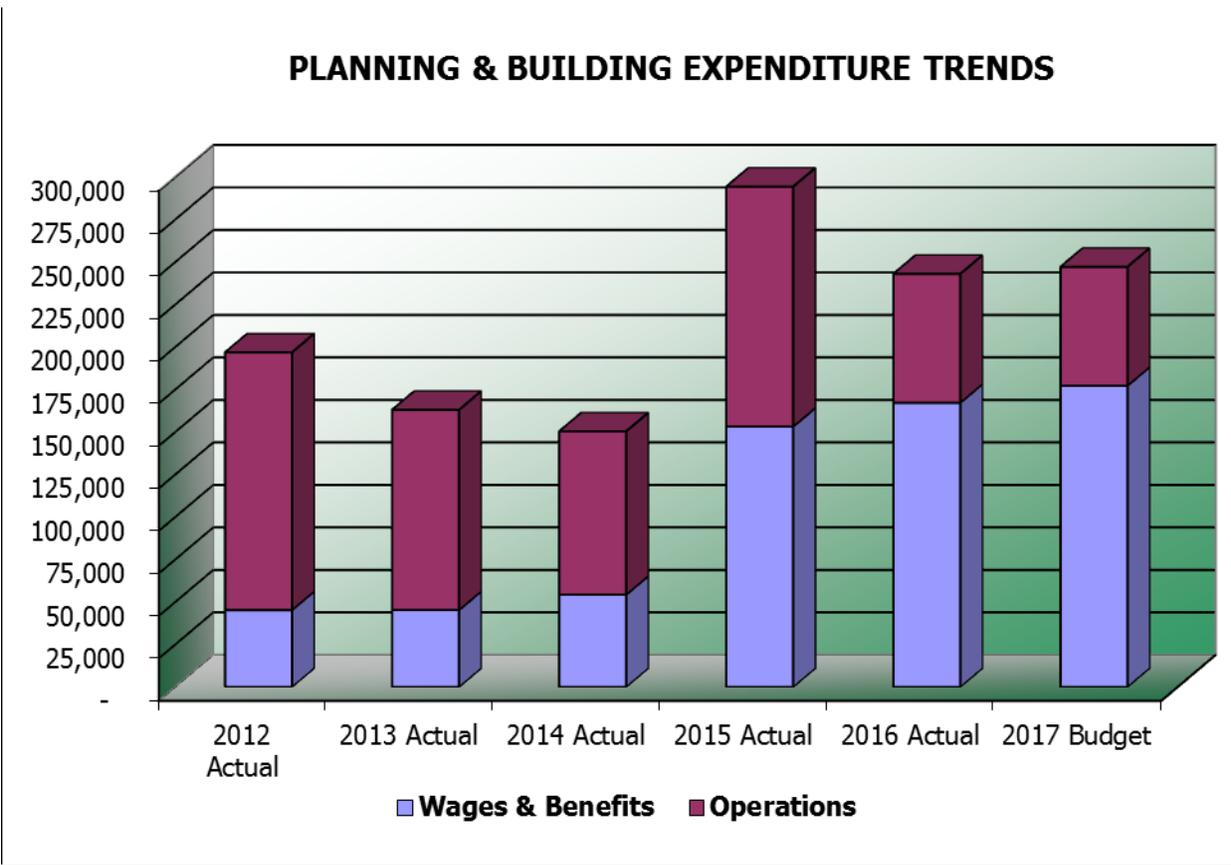
Plan review providing property and life safety expertise to our community.

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

Planning and Building Department Expenditure History

Planning & Building Dept	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2016 / 2017 Chg. %
Wages & Benefits	45,293	45,352	54,354	153,250	167,283	177,244	9.16%
Operations	151,600	117,753	96,082	141,201	75,821	70,000	-46.30%
Total	196,893	163,105	150,436	294,451	243,104	247,244	-17.44%

PLANNING & BUILDING EXPENDITURE TRENDS



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.

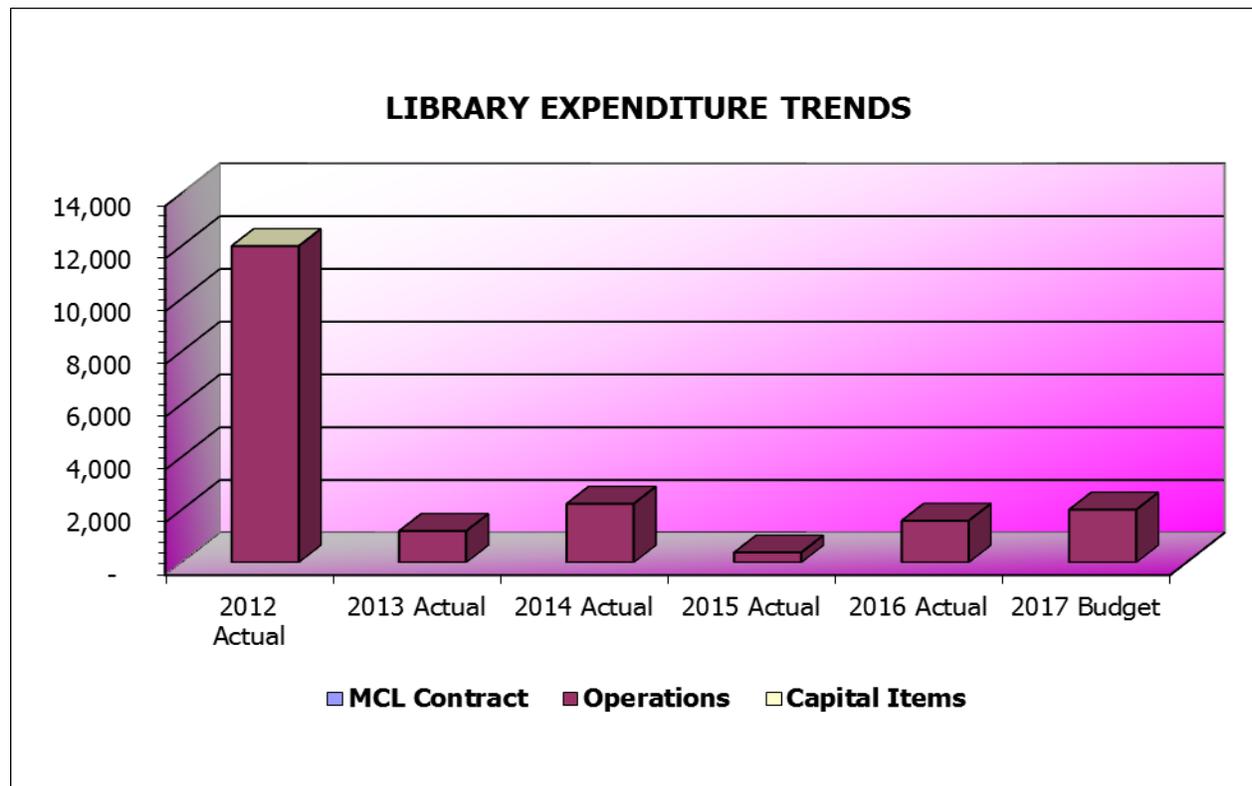


The City's current expenses in relation to the library include building maintenance and any capital improvements to the property.

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.

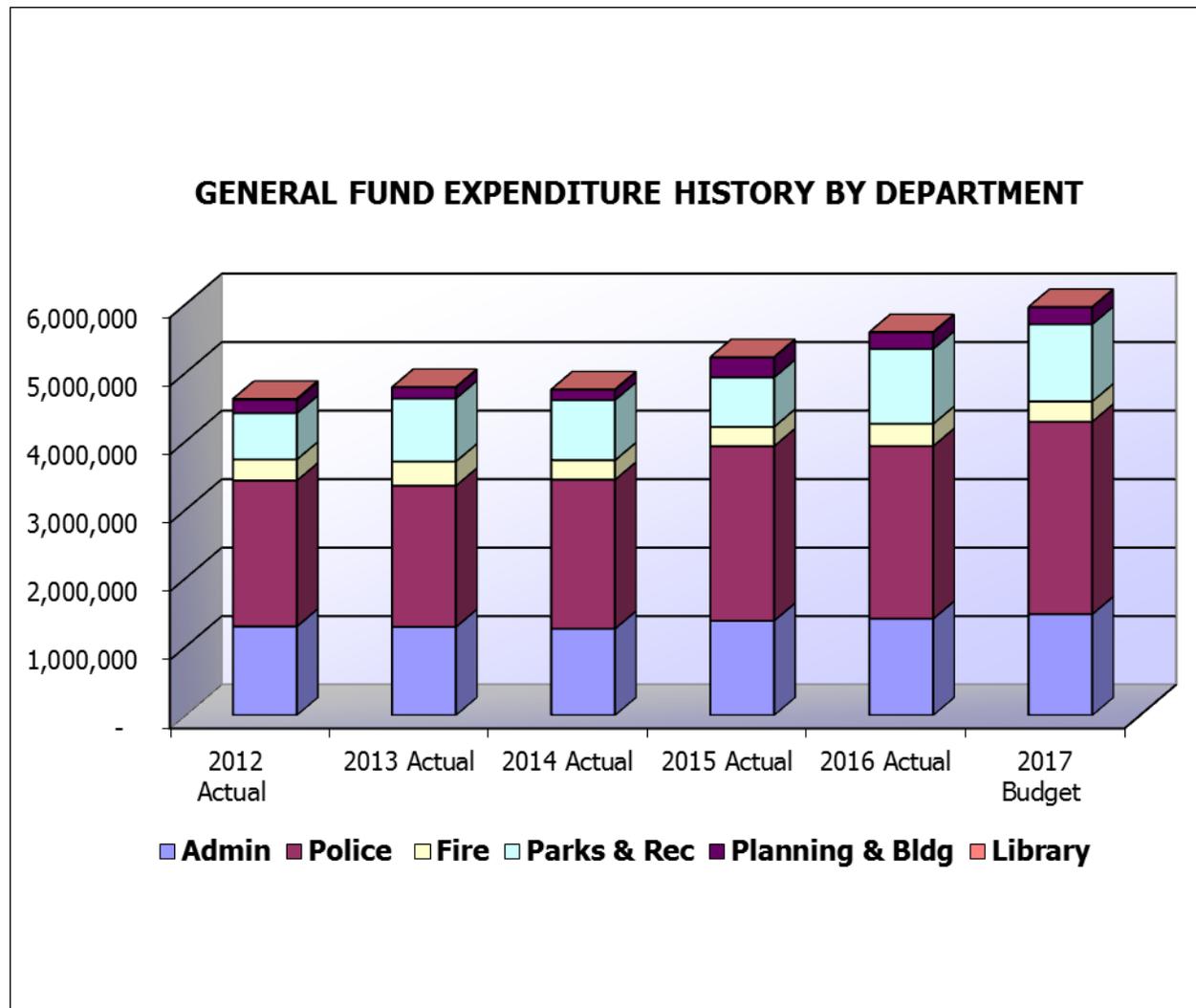
Library Expenditure History

Library	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2016 / 2017 Chg. %
MCL Contract	-						0.00%
Operations	11,996	1,194	2,227	377	1,582	2,000	319.63%
Capital Items	-						0.00%
Total Library	11,996	1,194	2,227	377	1,582	2,000	319.63%



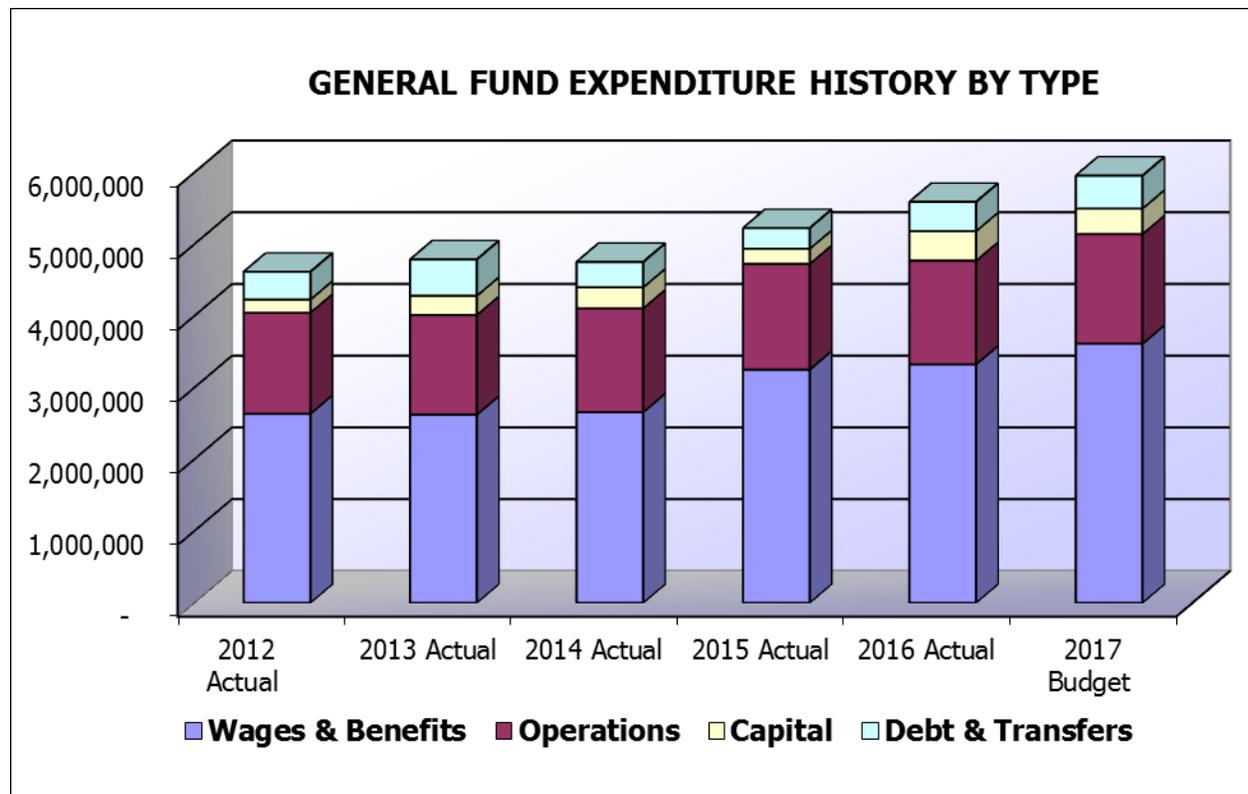
General Fund Expenditures Summary by Department

General Fund Expenditures	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2016 / 2017 Chg. %
Admin	1,297,294	1,290,051	1,264,965	1,381,259	1,410,011	1,477,170	2.08%
Police	2,129,805	2,062,112	2,175,624	2,549,043	2,521,800	2,811,352	-1.07%
Fire	308,462	353,683	284,805	282,725	323,623	295,352	14.47%
Parks & Rec	675,027	920,843	878,581	720,727	1,094,388	1,127,507	51.85%
Planning & Bldg	196,893	163,105	150,436	294,451	243,104	247,244	-17.44%
Library	11,996	1,194	2,227	377	1,582	2,000	319.63%
Total	4,619,477	4,790,988	4,756,638	5,228,582	5,594,508	5,960,625	7.00%
Ending Bal.	1,102,786	660,989	544,942	544,943	766,391	411,977	40.64%



General Fund Expenditures Summary by Type

General Fund Expenditures	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2016 / 2017 Chg. %
Wages & Benefits	2,638,583	2,627,521	2,661,762	3,253,988	3,328,005	3,615,003	2.27%
Operations	1,410,257	1,389,873	1,449,373	1,475,314	1,446,281	1,530,693	-1.97%
Capital	183,034	267,596	292,057	210,884	412,233	355,050	95.48%
Debt & Transfers	387,604	505,998	353,446	288,396	407,989	459,879	41.47%
Total	4,619,477	4,790,988	4,756,638	5,228,582	5,594,508	5,960,625	7.00%



TOURISM FUND

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

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

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

The following organizations received funding in 2017.

Organization	2017 Allocation
Othello Community Museum	\$ 650
Chamber of Commerce	\$11,129
Old Hotel/1946 Caboose Project	\$5,000
Rodeo	\$7,600
All City Car Classic	\$2,308
Adams County Fair	\$5,087
Sandhill Crane Festival	\$8,276
Coulee Corridor Project	\$985
Othello Rod & Gun Club	\$600
2016 Total	\$41,635

Tourism Fund 2017 Revenue and Expenditures

Tourism Fund 114	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	'16 vs '17 Inc./Dec.
Beginning Bal.	45,541	43,364	45,051	45,568	42,400	41,213	-2.80%
Revenue	38,122	41,299	40,879	38,377	44,130	39,297	-10.95%
Expenditures	40,299	39,611	40,362	41,545	39,587	41,635	5.17%
Ending Balance	43,364	45,051	45,568	42,400	46,943	38,875	-17.19%

REAL ESTATE EXCISE TAX FUND

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

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

Real Estate Excise Tax Fund 2017 Revenue and Expenditures

Real Estate Excise Tax Fund 135	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	'16 vs '17 Inc./Dec.
Beginning Bal.	396,648	436,006	48,625	14,395	81,267	100,212	23.31%
Revenue	39,459	50,619	38,770	112,108	67,219	60,167	-10.49%
Expenditures	0	438,000	73,000	45,236	45,223	125,000	176.41%
Ending Balance	436,107	48,625	14,395	81,267	103,263	35,379	-65.74%

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. In 2017 the Council established a Utility Tax for Water and Sewer; at 10% & 15% respectively. In 1999 the Council made the decision to give the

General Fund 60% of Utility Tax revenue and use the remaining 40% for capital expenditures.

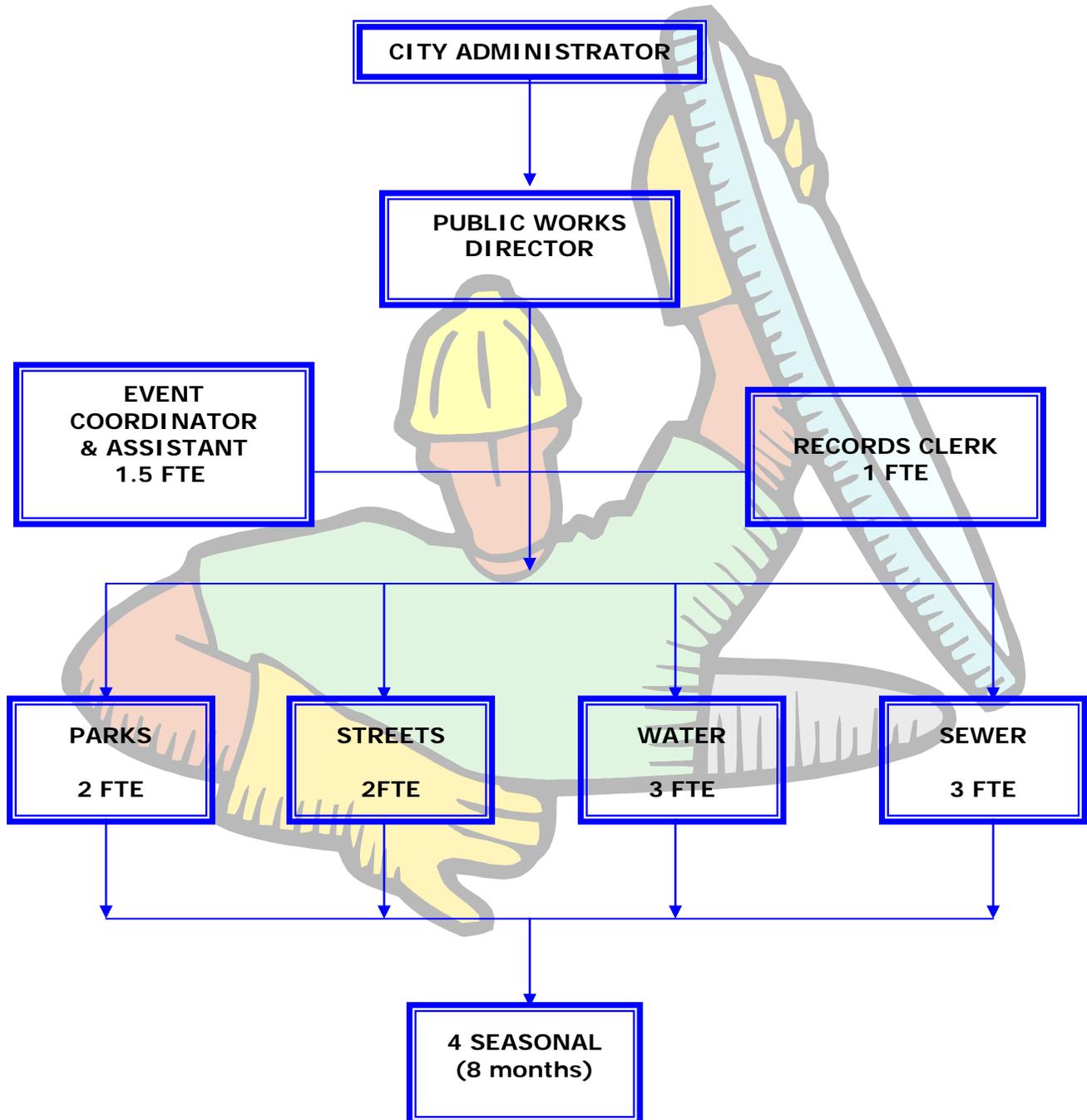
In 2004 the General Fund portion of the Utility Tax was decreased to 50% with the remaining 50% available for capital expenditures greater than \$25,000. In 2015, 2016 and 2017 the General Fund portion was adjusted to meet the current need of the city with 88% used in 2017.

In 2017 expenditures include \$1,494,602 for the General fund, \$194,000 to help with street fund projects and \$102,000 to the Fire reserve fund to plan for future equipment purchases.

Utility Tax Fund 2017 Revenue and Expenditures

UTILITY TAX FUND 140	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	'16 vs '17 Inc./Dec.
Beginning Bal.	297,315	103,189	269,510	91,853	182,163	115,086	-36.82%
Revenue	1,215,605	1,079,923	1,340,315	1,199,858	1,099,019	1,698,470	54.54%
Expenditures	1,409,730	913,603	1,517,972	1,109,548	1,169,345	1,790,602	53.13%
Ending Fund Balance	103,190	269,510	91,853	182,163	111,837	22,954	-79.48%

PUBLIC WORKS DEPARTMENT



This year we added two maintenance staff and one seasonal employee in the Public Works Department. We also added a new part time assistant position for Parks & Rec.

Public Works

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

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

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

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

The goals of the Water & Sewer Division are to continue to provide quality service to the

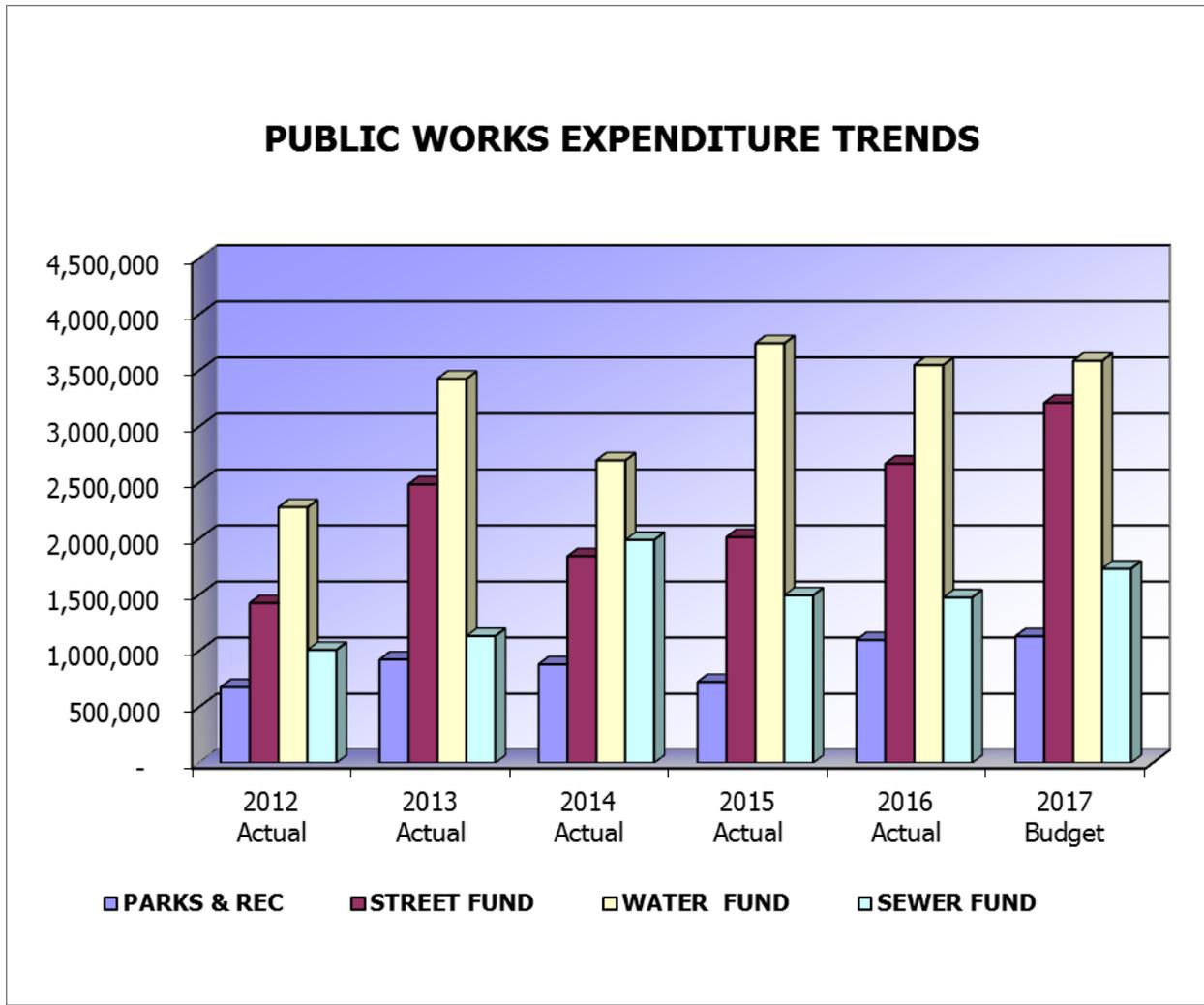


public. This includes ensuring safe and adequate water supplies for the City of Othello, facilitating the collection and treatment of City sewage, systematically maintaining the water and sewer system, and planning for the future needs of water and sewer to a growing community.

Large projects approved for 2017 include lighting for the new skate park, construction of phases two and three of the 1st Avenue renovation project, continue with water and sewer line improvements, continue with the alley approach improvements, continue with a water tower maintenance program (year three of six), and various water line improvement projects. Public Works will also install a new Variable Frequency Device (VFD) on Well #6.

2016 Public Works Accomplishments

- Substantially completed the 14th Ave renovation project.
- Completed phase one of the 1st Avenue renovation project.
- Completed year two of the water tower maintenance program. (Completely renovated and painted the 3,000,000 gallon tank in Lions Park.
- Completed the Well housing & pump equipment for Well #9
- Various water and Sewer line improvements
- Alley approach improvements
- Completed the skate park in Lions Piled.



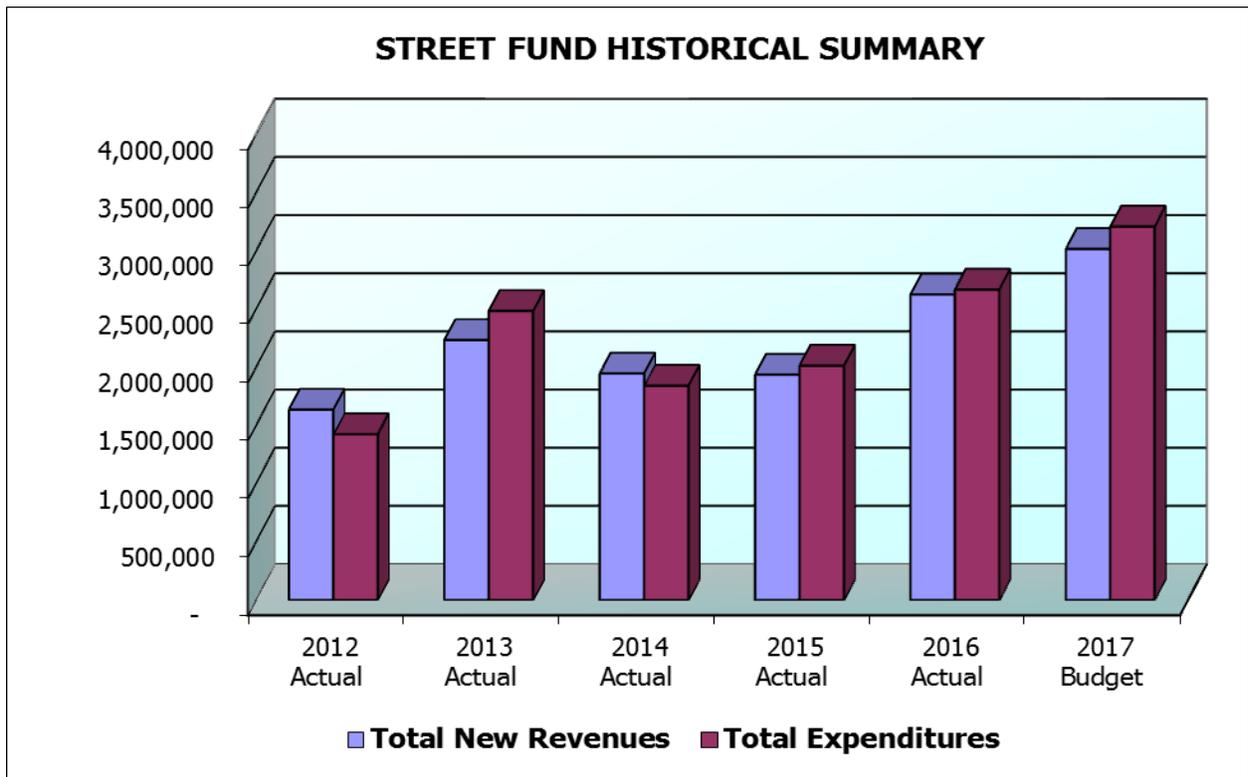
This
Page
Intentionally
Left
Blank

STREET FUND

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

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

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



STREET FUND REVENUE

Sales Tax: A sales (or use) tax is collected on every taxable event in the City of Othello. The City’s share of the 7.9% sales tax is 1.29%. 0.5% is allocated annually to the Street Fund and .2% is allocated to the Transportation Benefit District fund.

Intergovernmental Revenues:

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

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

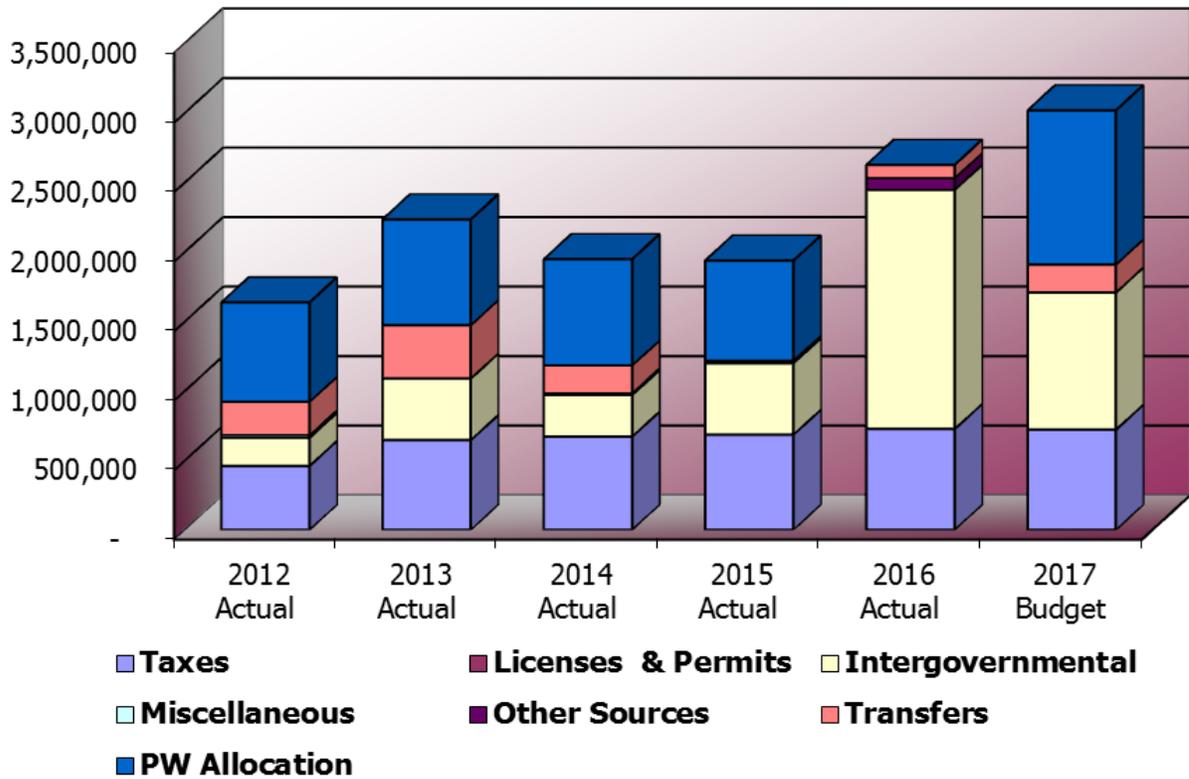
Miscellaneous Revenues: Miscellaneous Revenues are primarily interest earned on investments.

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

Street Fund 2017 Revenue

REVENUE	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	16 vs.'17 Inc/Dec %
Beginning Balance	470,745	681,690	430,818	535,487	458,566	342,543	-25.30%
Taxes	460,000	645,962	669,988	683,932	725,102	720,000	-0.70%
Licenses & Permits	2,197	2,030	2,403	2,170	1,470	2,000	36.05%
Intergovernmental	200,094	440,175	297,001	512,222	1,718,124	984,836	-42.68%
Miscellaneous	18,845	1,974	13,306	2,613	1,092	1,477	35.26%
Other Sources	-	-	-	-	84,665	-	-100.00%
Transfers	240,500	382,600	200,000	16,000	95,195	200,725	110.86%
PW Allocation	714,129	760,638	764,030	719,498	-	1,108,725	100.00%
Total New Revenues	1,635,765	2,233,378	1,946,728	1,936,435	2,625,648	3,017,763	14.93%
Available Revenue	2,106,510	2,915,068	2,377,546	2,471,921	3,084,214	3,360,306	8.95%

STREET FUND REVENUE TRENDS



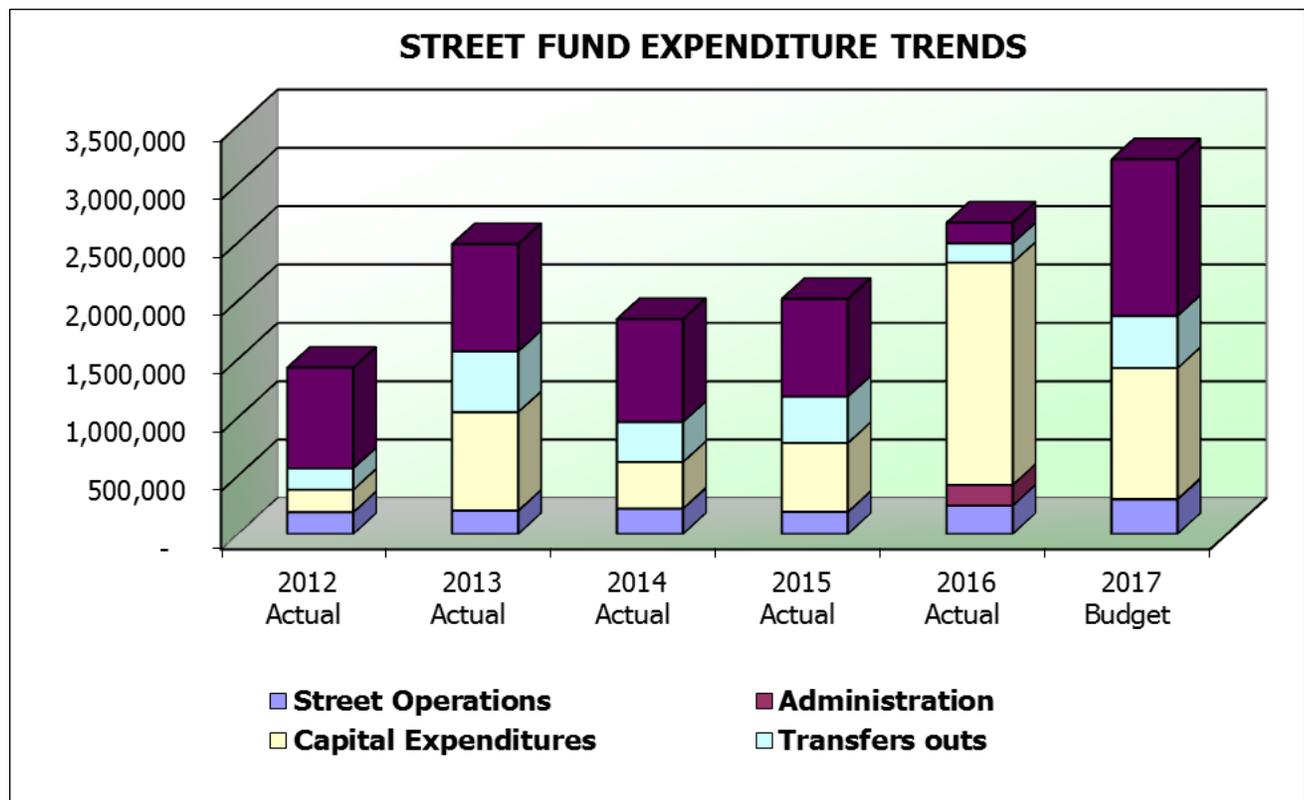
STREET FUND BUDGET CONSIDERATIONS

Capital project budgeted in the Street Fund for 2017 are a \$1,121,298 federally funded reconstruction project of 1st (phases 2 & 3). We are still budgeting \$25,000 to continue with the street

lighting beautification project; however we moved this expense to the Real Estate Excise Tax fund this year.

Street Fund 2017 Expenditures

EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	16 vs.'17 Inc/Dec %
Street Operations	186,884	199,783	216,656	189,492	244,128	296,000	21.25%
Administration	1,145	1,248	1,995	1,232	177,424	5,300	-97.01%
Capital Expenditures	192,601	843,872	399,035	590,219	1,904,327	1,121,298	-41.12%
Transfers outs	182,961	521,196	342,595	397,234	164,908	446,845	170.97%
PW Operations	861,228	918,151	881,780	836,178	177,333	1,340,863	656.13%
Total Expenditures	1,424,818	2,484,250	1,842,060	2,014,355	2,668,120	3,210,306	20.32%
Ending Balance	681,692	430,818	535,487	457,566	416,094	150,000	-63.95%



TRANSPORTATION BENEFIT DISTRICT

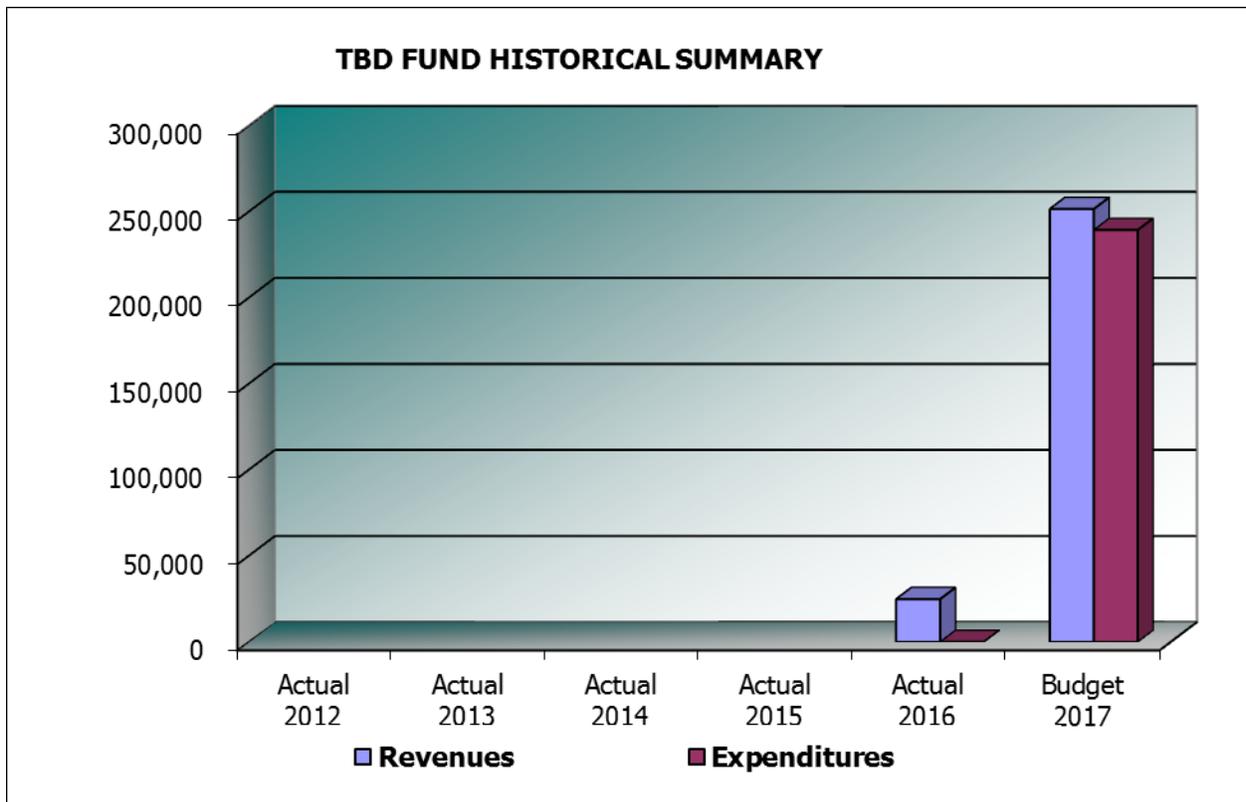
The City established a Transportation Benefit District (TBD) in August of 2012. The district was created for the purpose of acquiring, constructing, improving, providing, and funding transportation improvements within the District. The district boundaries are the same as the City of Othello boundaries.

The Governing Board of the TBD had two funding options:

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

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

In 2016 the funding for this District went out to vote. The voters passed a 0.2% sales tax increase to fund the District. The TBD Board is working with the City Engineers to develop a comprehensive street improvement plan. Once that plan is in place, this fund will be used start much needed street improvements. \$239,391 was included in the budget for 2017.



WATER FUND

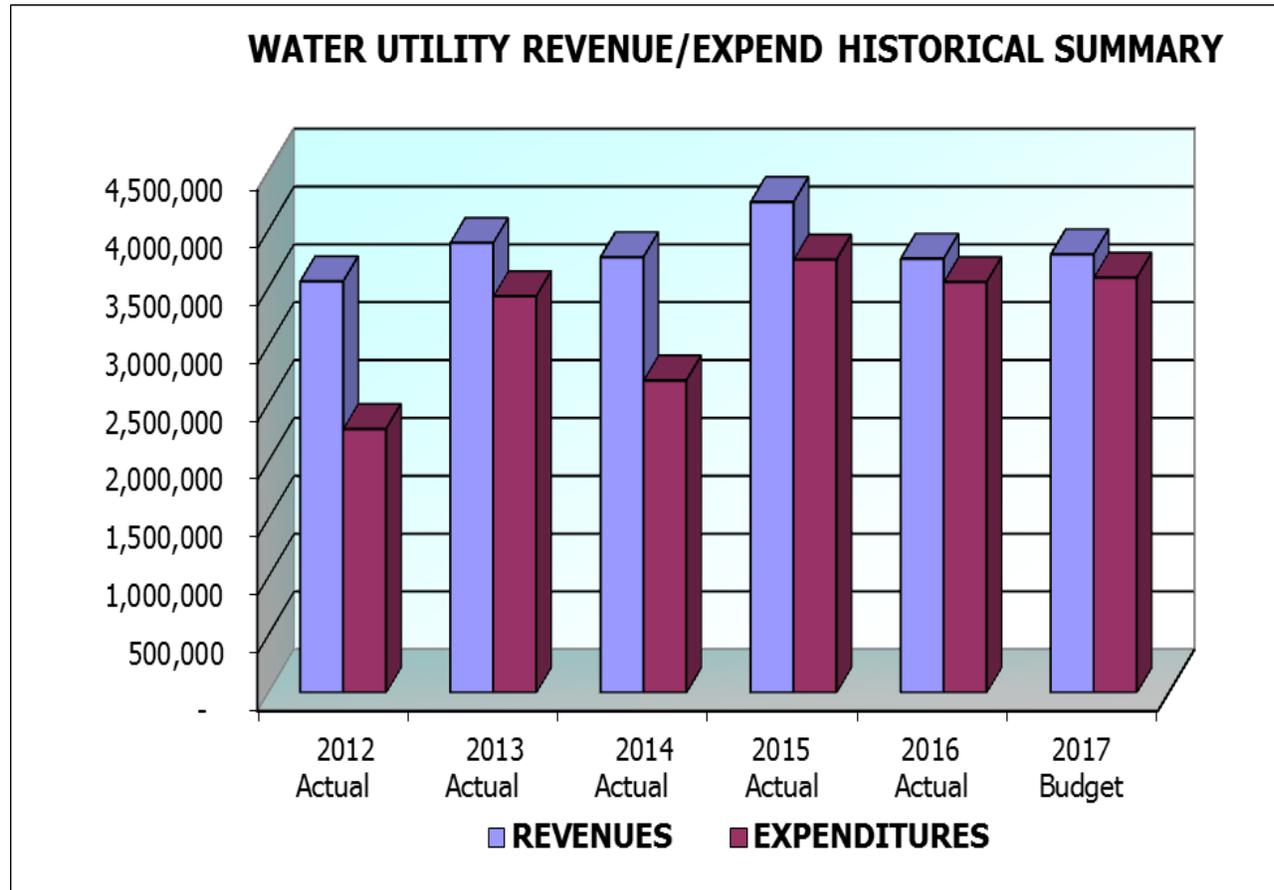
The Water Fund is an enterprise fund and accounts for its operations similar to private business in that the cost of operations, maintenance, debt and depreciation, is covered by fees charged to water users. The Water Fund provides for the planning and maintenance of water lines, wells, and reservoirs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

The Water Division of Public Works maintains 43 miles of water lines and serves approximately 2,100 meters. This includes two large industrial accounts that make up approximately 64% of the system demand. The City’s water service area includes the Othello corporate limits and a portion of unincorporated Adams County called the Urban Service Area.

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



Drilling Well #9



Water Fund Revenue Sources

Charges for Services: Water Fund revenue is made up primarily of water sales. In 2016 City Council approved a 3-year water rate increase to residential/commercial users averaging 4.8% and to commercial users averaging 15.5% per year, from 2017 through 2019. The increase was needed to complete the required water improvements as stated in the Capital Facility Plan. That plan includes rehabilitating existing wells, finding future water sources, implementing a water tower maintenance program, and regular water line improvements to meet future growth expectations. Capital Facility Fees and Water Hook-up fees are collected for new water hook-ups. This fee

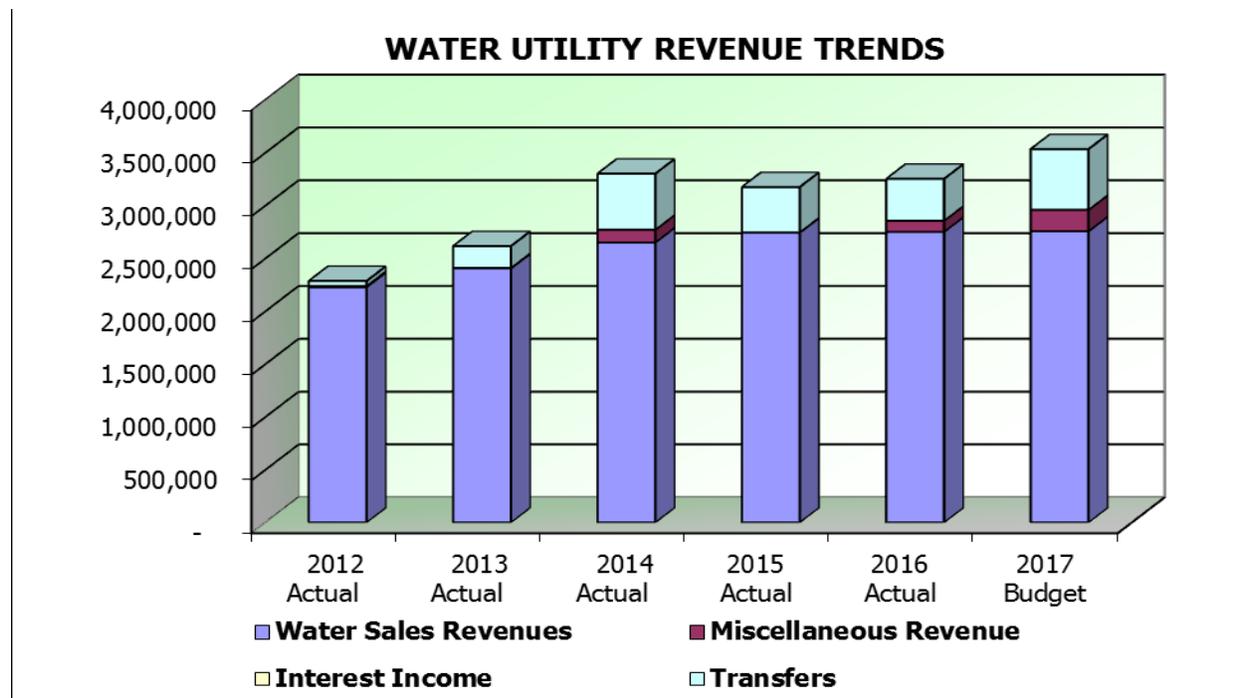
is transferred into Water Reserves for future water expansion.

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

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

**Water Fund 401
Water Fund 2016 Revenue**

REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	16 vs. '17 Inc/Dec %
Beginning Balance	1,269,798	1,276,291	461,909	1,065,959	498,496	254,903	-48.87%
Water Sales Revenues	2,226,598	2,403,916	2,649,973	2,741,971	2,750,604	2,755,606	0.18%
Miscellaneous Revenue	-	(5,177)	119,644	1,413	104,354	201,892	93.47%
Interest Income	11,939	5,471	1,488	1,714	1,011	1,400	38.48%
Transfers	46,500	206,000	529,440	428,650	395,560	573,770	45.05%
New Revenue	2,285,038	2,610,210	3,300,545	3,173,748	3,251,529	3,532,668	8.65%
Total Available	3,554,836	3,886,501	3,762,454	4,239,706	3,750,025	3,787,571	1.00%



Water Fund Budget Considerations

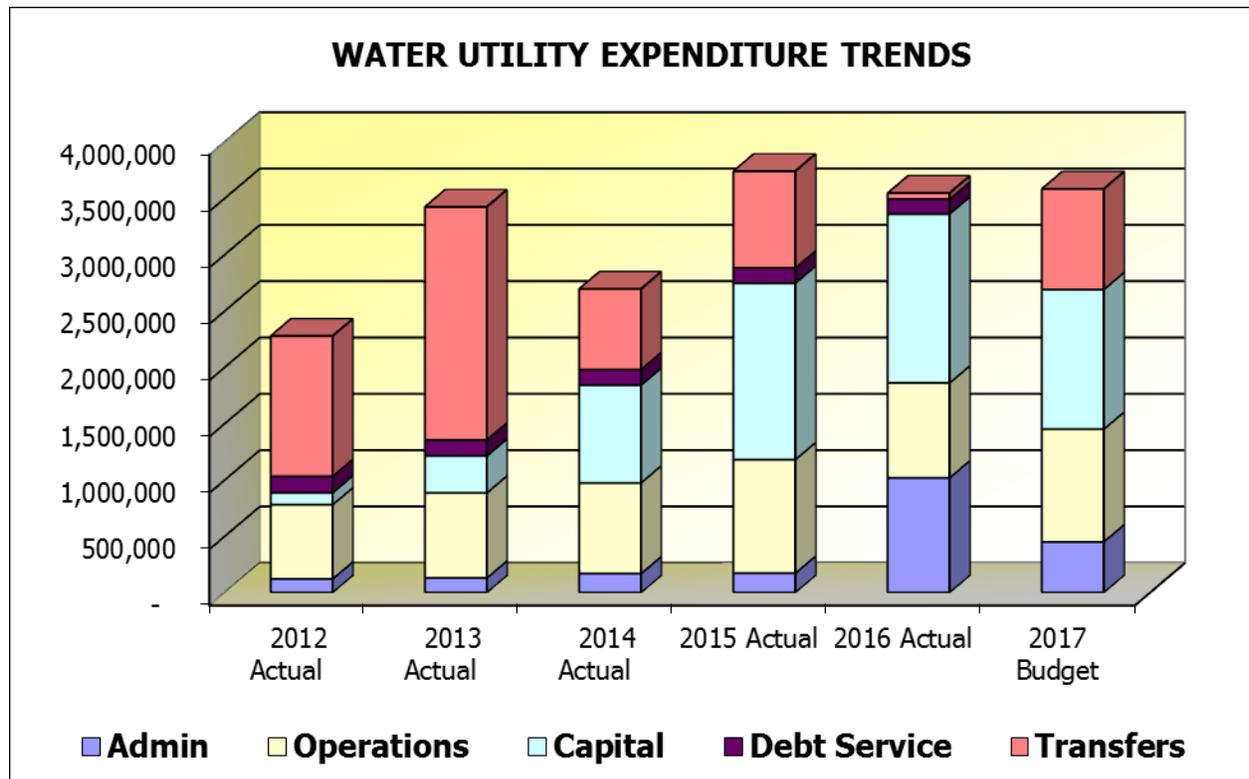
The City has set up maintenance schedules for water wells. The schedule includes regular inspection for preventative maintenance.

Device (VFD) in We'll #6, \$265,000 for the water tower maintenance program (year three of six), and \$400,000 for continuing waterline improvements.

Major capital projects budgeted for 2017 include \$500,000 to replace the Variable Frequency

Water Fund 2017 Expenditures

EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	16 vs. '17 Inc/Dec %
Admin	121,663	130,928	169,715	172,662	1,019,523	451,216	-55.74%
Operations	658,631	754,829	805,498	1,008,367	842,090	1,000,392	18.80%
Capital	106,060	328,067	867,295	1,566,009	1,499,568	1,238,550	-17.41%
Debt Service	147,083	143,246	139,409	134,933	131,735	-	-100.00%
Transfers	1,245,108	2,067,521	714,579	859,240	53,792	894,372	1562.65%
Total Expenditures	2,278,545	3,424,591	2,696,495	3,741,210	3,546,708	3,584,530	1.07%
Ending Balance	1,276,291	461,910	1,065,959	498,496	203,317	203,041	-0.14%



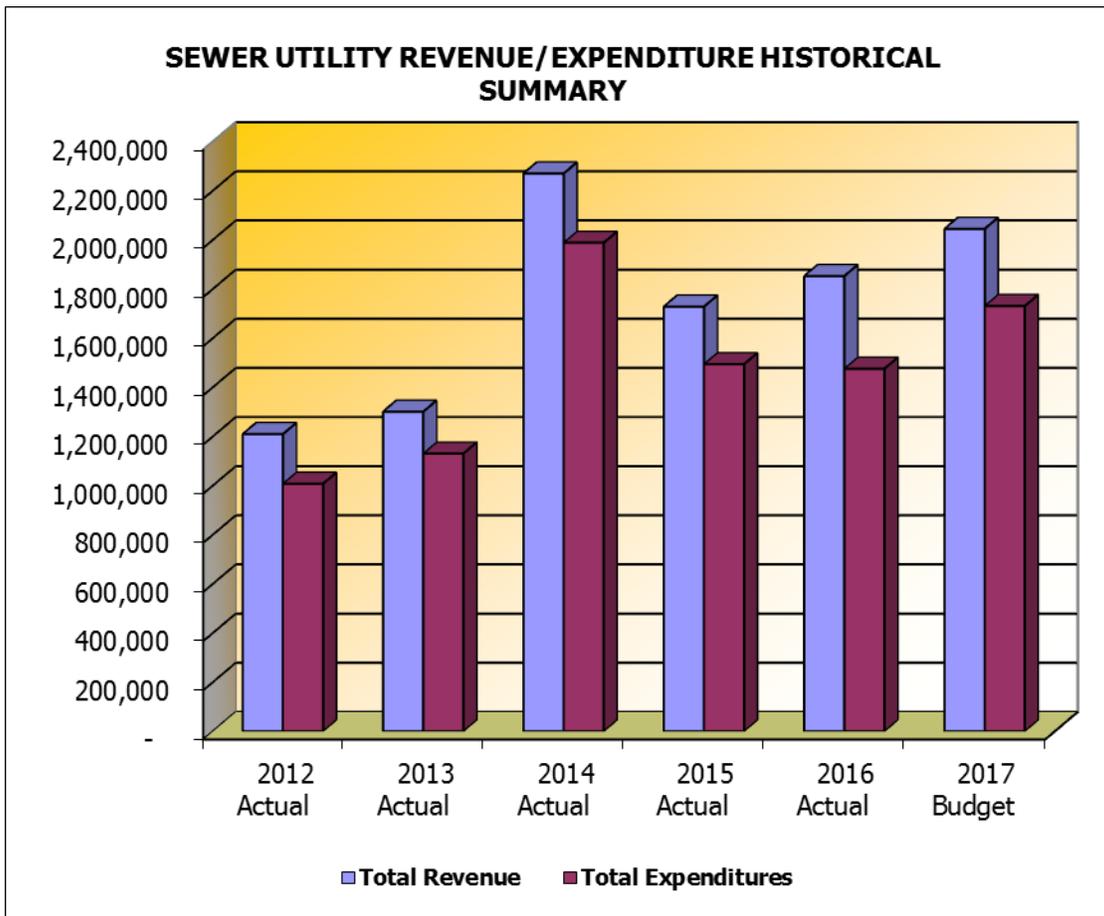
This
Page
Intentionally
Left
Blank

SEWER FUND

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



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



SEWER FUND REVENUE SOURCES

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

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

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

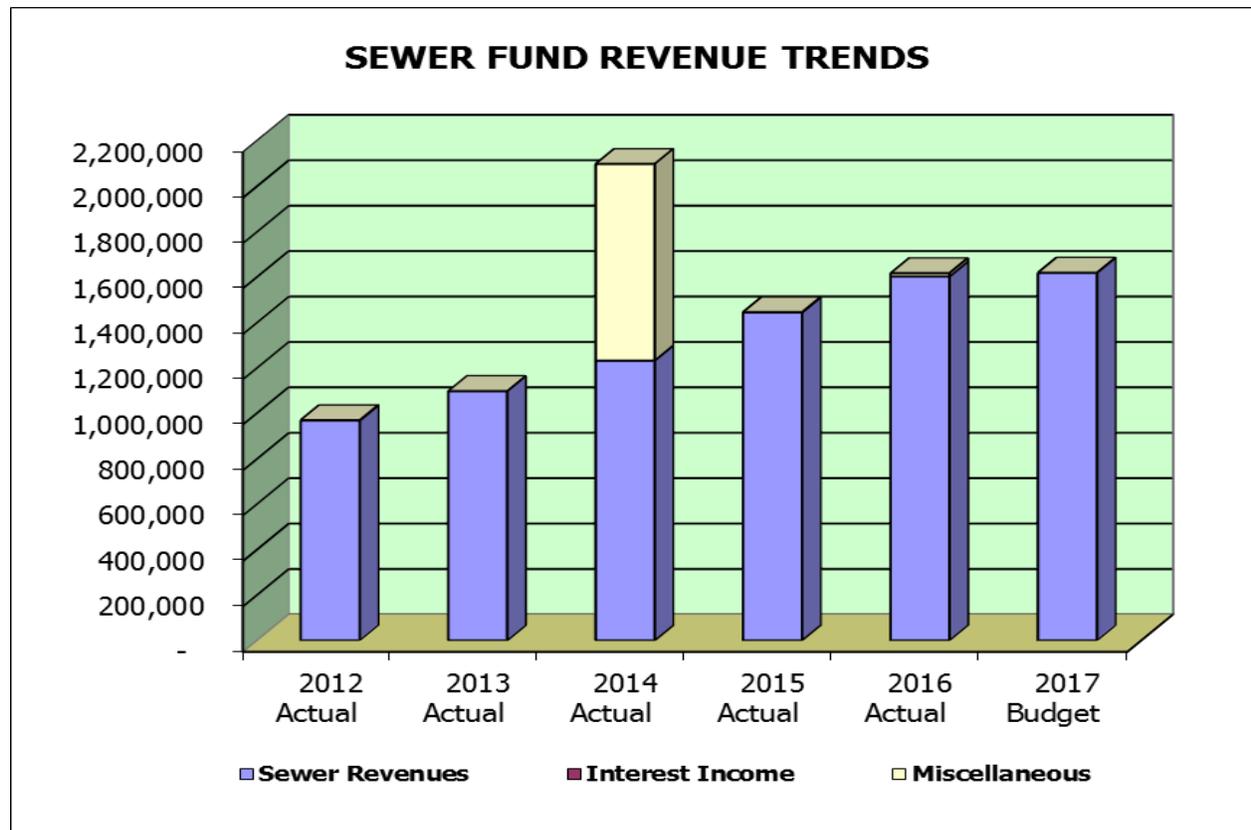
Miscellaneous Revenues: These revenues are typically interest earned on investments.

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

City Council and is shown as revenue into the receiving fund and expenses out of the providing fund. We budgeted a transfer from our Sewer Fund to the Sewer Reserve Fund in the amount of \$905,000, in 2017. This is to help fund a new \$30,000,000 sewer treatment facility.

Sewer Fund 2017 Revenue

REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	'16 vs. '17 Inc/Dec %
Beginning Balance	228,525	202,062	170,574.00	281,786	234,088	424,313	81.26%
Sewer Revenues	968,609	1,098,429	1,232,746	1,444,318	1,603,477	1,619,000	0.97%
Interest Income	1,650	145	516	776	1,037	1,104	6.46%
Miscellaneous	-	-	865,842	1,200	13,763	100	-99.27%
Transfers	10,500	-	-	-	-	-	0.00%
Total Revenue	980,759	1,098,574	2,099,104	1,446,294	1,618,277	1,620,204	0.12%
Available Revenue	1,209,284	1,300,636	2,269,678	1,728,080	1,852,365	2,044,517	10.37%

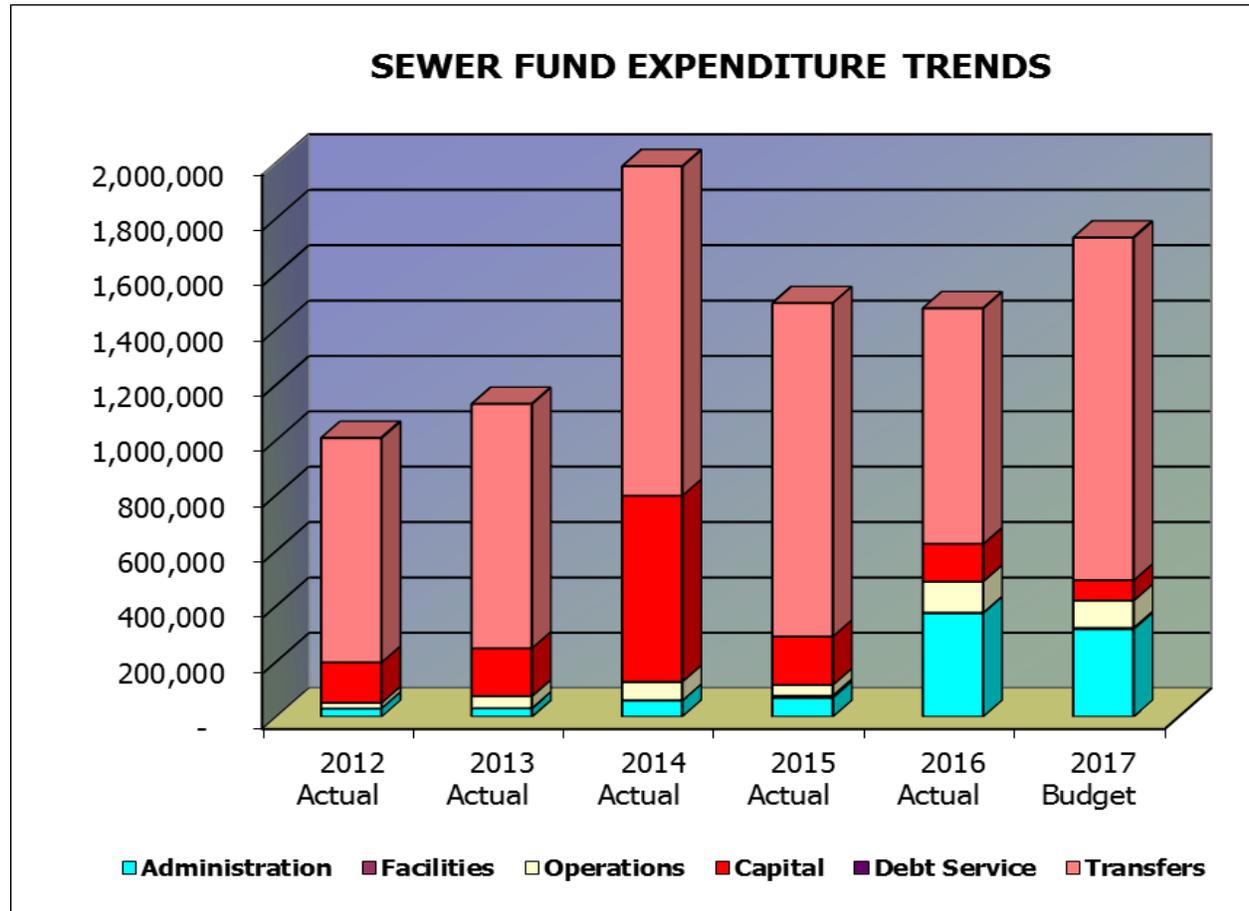


SEWER FUND BUDGET CONSIDERATIONS

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

Sewer Fund 2017 Expenditures

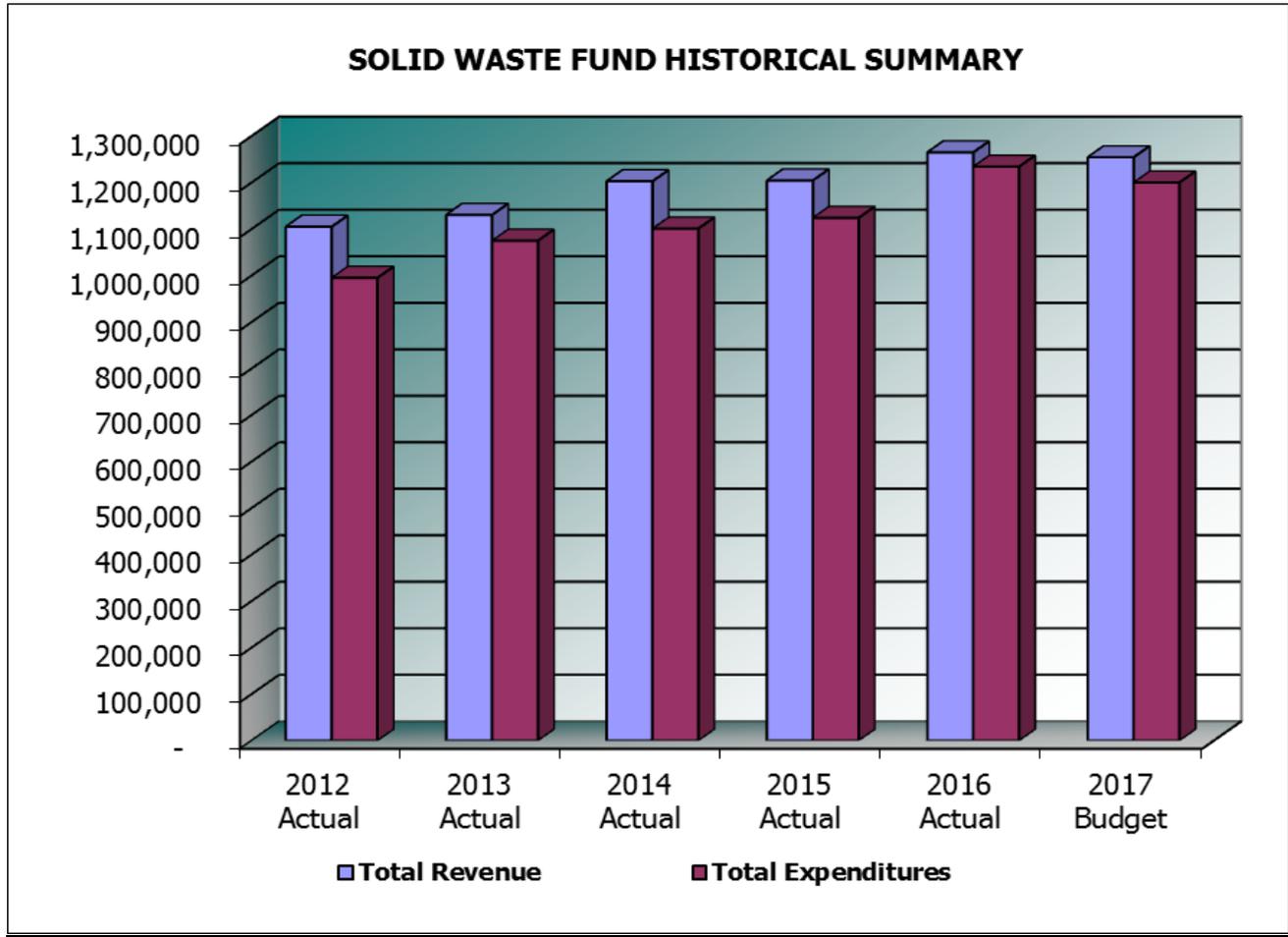
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	'16 vs. '17 Inc/Dec %
Administration	29,722	30,445	58,921	67,914	373,792	315,905	-15.49%
Facilities	55	126	159	7,397	2,324	5,000	115.15%
Operations	20,590	44,074	66,651	39,324	111,690	98,700	-11.63%
Capital	145,974	172,210	672,670	174,658	136,472	73,550	-46.11%
Debt Service	-	-	-	-	-	-	0.00%
Transfers	810,881	883,207	1,189,492	1,204,699	851,000	1,237,487	45.42%
Total Expenditures	1,007,223	1,130,062	1,987,892	1,493,992	1,475,278	1,730,642	17.31%
Ending Balance	202,061	170,574	281,786	234,088	377,087	313,875	-16.76%
Total	1,209,284	1,300,636	2,269,678	1,728,080	1,852,365	2,044,517	10.37%



This
Page
Intentionally
Left
Blank

SOLID WASTE FUND

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



SOLID WASTE FUND REVENUE

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

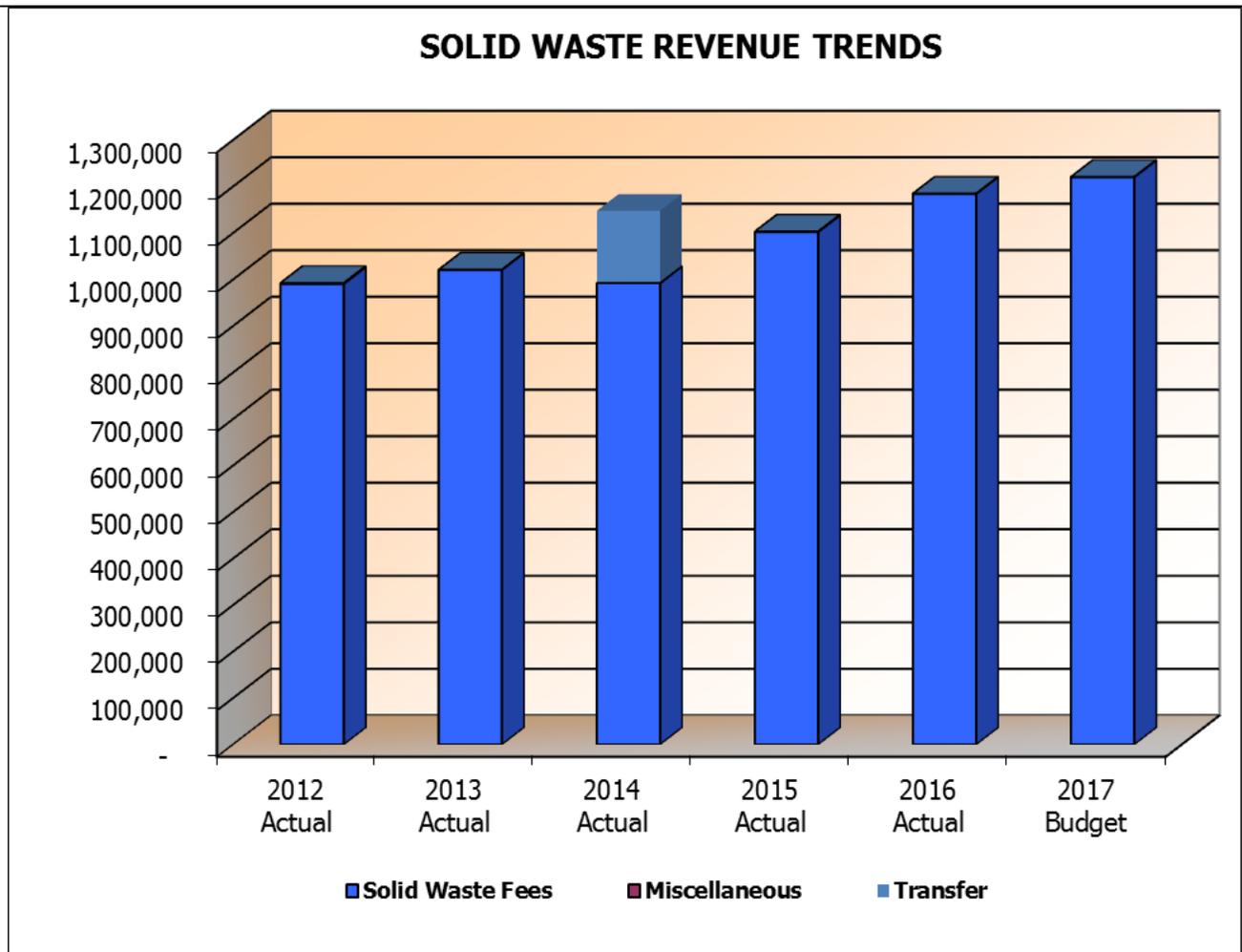
In 2004, it was determined that the Solid Waste Fund could no longer support rate increases from CDSI and Adams County for Landfill fees. Total costs were examined and the first rate increase in 10 years was adopted in September 2004. The increase was a three-year 6% per year rate increase approved and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

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

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

Solid Waste Fund 2017 Revenue

REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	'16 vs. '17 Inc/Dec %
Beginning Balance	112,829	109,779	55,396	101,809	80,455	33,946	-57.81%
Solid Waste Fees	990,359	1,020,355	991,951	1,101,941	1,184,029	1,220,000	3.04%
Miscellaneous	1,676	186	262	704	278	324	16.55%
Transfer	-	-	155,000	-	-	-	0.00%
Total Revenue	992,035	1,020,541	1,147,213	1,102,645	1,184,307	1,220,324	3.04%
AVAILABLE REVENUE	1,104,864	1,130,319	1,202,609	1,204,454	1,264,762	1,254,270	-0.83%



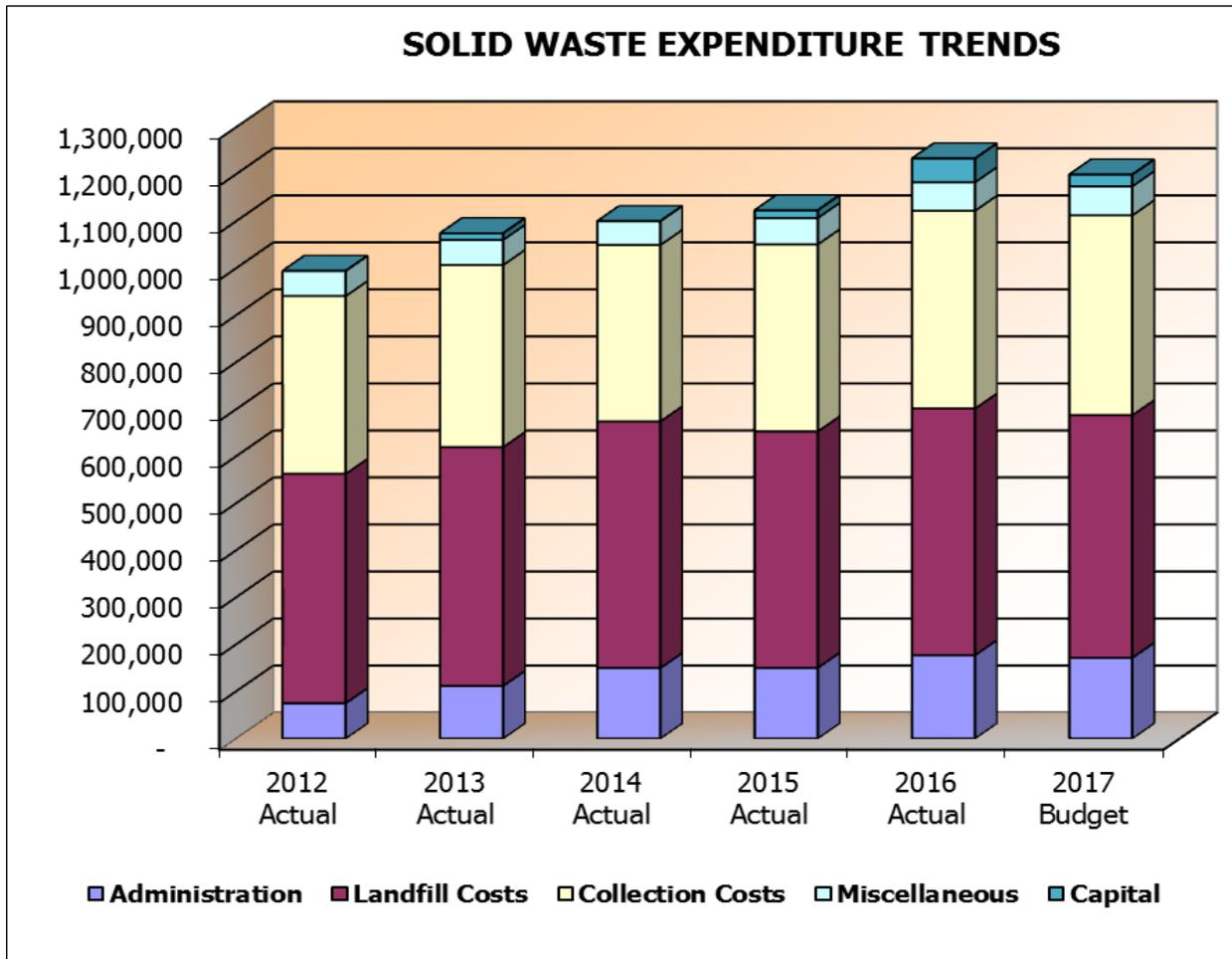
SOLID WASTE FUND BUDGET CONSIDERATIONS

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

In 2017 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 2017 Expenditures

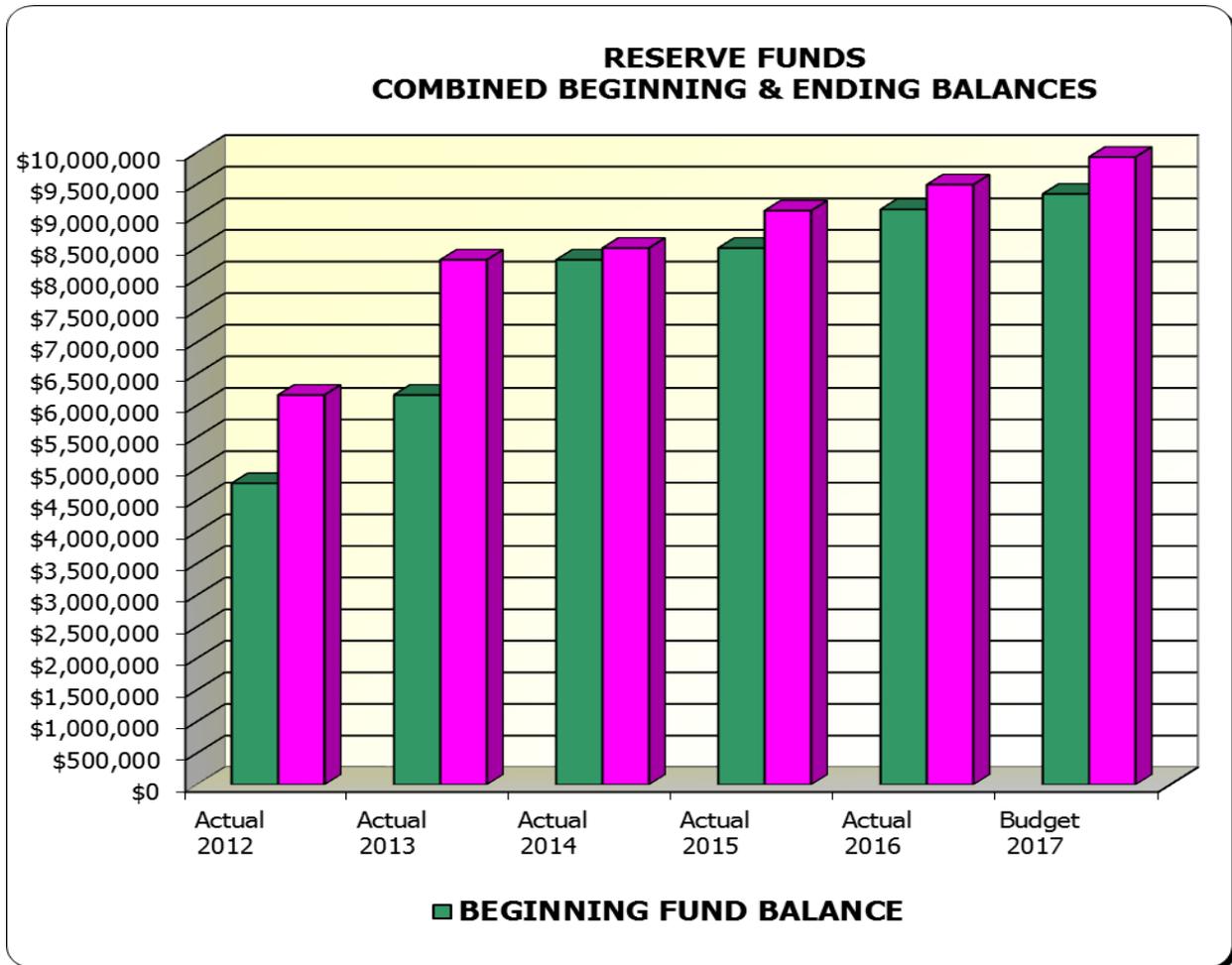
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	'16 vs. '17 Inc/Dec %
Administration	75,499	112,151	150,362	150,771	177,780	172,287	-3.09%
Landfill Costs	487,957	508,074	524,697	502,811	524,558	516,000	-1.63%
Collection Costs	378,151	387,223	375,152	397,812	420,780	425,000	1.00%
Miscellaneous	53,479	53,522	50,589	56,199	60,385	61,800	2.34%
Capital	-	13,953	-	16,408	50,555	25,000	-50.55%
Total Expenditures	995,085	1,074,924	1,100,800	1,124,000	1,234,058	1,200,087	-2.75%
ENDING FUND BAL.	109,779	55,396	101,810	80,454	30,704	54,183	76.47%



This
Page
Intentionally
Left
Blank

RESERVE FUNDS

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



Park & Recreation Reserve Fund 103

Fund 103 was established to deposit large sums of money that are being set aside each year to accumulate resources to build the skateboard park in 2016 and a community center. Council budgeted a \$100,000 increase in 2017 to help fund a new park restroom.

Cumulative Reserve for Real Property 104

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

LEOFF I Reserve Fund 105

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

Cumulative Reserves - Fire Equipment 106

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

Cumulative Reserves–Water 107

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

Cumulative Reserves-Sewer 108

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

Cumulative Reserves - Solid Waste 109

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

Cumulative Reserves Streets 110

Fund 110 is used to construct, alter, repair, or purchase supplies, materials, and equipment for

city streets. Council authorizes deposit and use of these funds for public works equipment purchases. Council has set a minimum balance of \$200,000 (RES. 2001-33)

Restricted Donations Fund 111

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

Crime Prevention Fund 112

Fund 111 was established to support crime prevention programs such as police explorers and the police reserve program.

Investigations Fund 113

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

2017 RESERVE FUNDS

Fund Description	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Budget 2017
------------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------

Park & Rec Rsvs (103)							
Beg Fund Balance	200,079	400,616	501,387	552,038	352,377	346,574	200,462
Revenues	200,537	100,771	50,651	339	497	1,185	100,700
Expenditures	0	0	0	200,000	6,300	146,500	0
Ending Fund Bal	400,616	501,387	552,038	352,377	346,574	201,259	301,162

Real Property (104)							
Beg Fund Balance	306,524	318,651	325,211	381,476	391,590	401,513	420,713
Revenues	15,877	6,560	56,265	10,114	19,041	6,743	8,685
Expenditures	3,750	0	0	0	9,200	0	0
Ending Fund Bal	318,651	325,211	381,476	391,590	401,431	408,256	429,398

LEOFF I (105)							
Beg Fund Balance	62,497	74,192	84,723	94,763	105,117	115,512	125,702
Revenues	11,694	10,532	10,040	10,355	10,394	10,480	10,398
Expenditures	0	0	0	0	0	0	0
Ending Fund Bal	74,191	84,724	94,763	105,118	115,511	125,992	136,100

Fire (106)							
Beg Fund Balance	60,650	81,609	69,927	169,965	190,162	190,388	190,497
Revenues	20,959	20,319	100,038	20,197	225	302	102,257
Expenditures	0	32,000	0	0	0	0	0
Ending Fund Bal	81,609	69,928	169,965	190,162	190,387	190,690	292,754

Water (107)							
Beg Fund Balance	281,495	808,325	1,426,851	2,758,386	2,255,621	1,854,739	1,356,446
Revenues	526,829	618,527	1,331,534	13,235	14,118	12,348	-
Expenditures	0	0	0	516,000	415,000	382,000	560,000
Ending Fund Bal	808,324	1,426,852	2,758,386	2,255,621	1,854,739	1,485,087	796,446

Sewer (108)							
Beg Fund Balance	2,012,110	2,600,142	3,250,201	3,962,340	4,982,511	5,961,585	6,824,329
Revenues	588,032	650,059	712,140	1,020,171	979,074	885,489	935,000
Expenditures	0	0	0	0	0	0	0
Ending Fund Bal	2,600,142	3,250,201	3,962,340	4,982,511	5,961,585	6,847,074	7,759,329

Solid Waste (109)							
Beg Fund Balance	155,820	162,323	164,179	164,121	9,470	9,502	9,547
Revenues	6,503	1,855	(58)	349	32	51	45
Expenditures	0	0	0	155,000	0	0	0
Ending Fund Bal	162,323	164,178	164,121	9,470	9,502	9,553	9,592

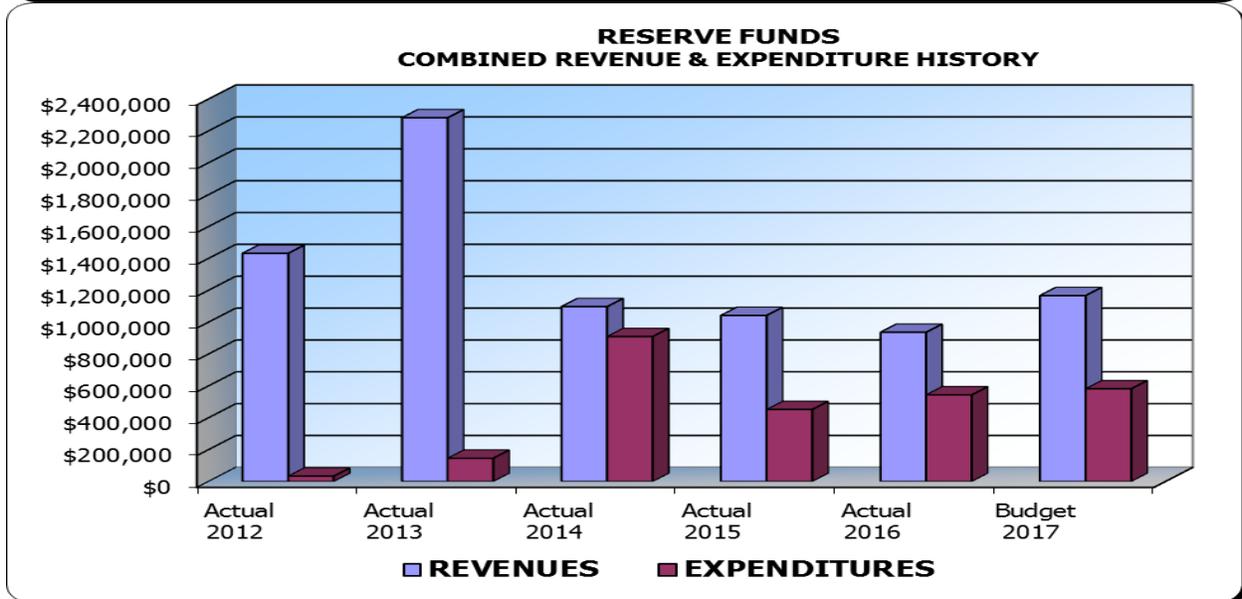
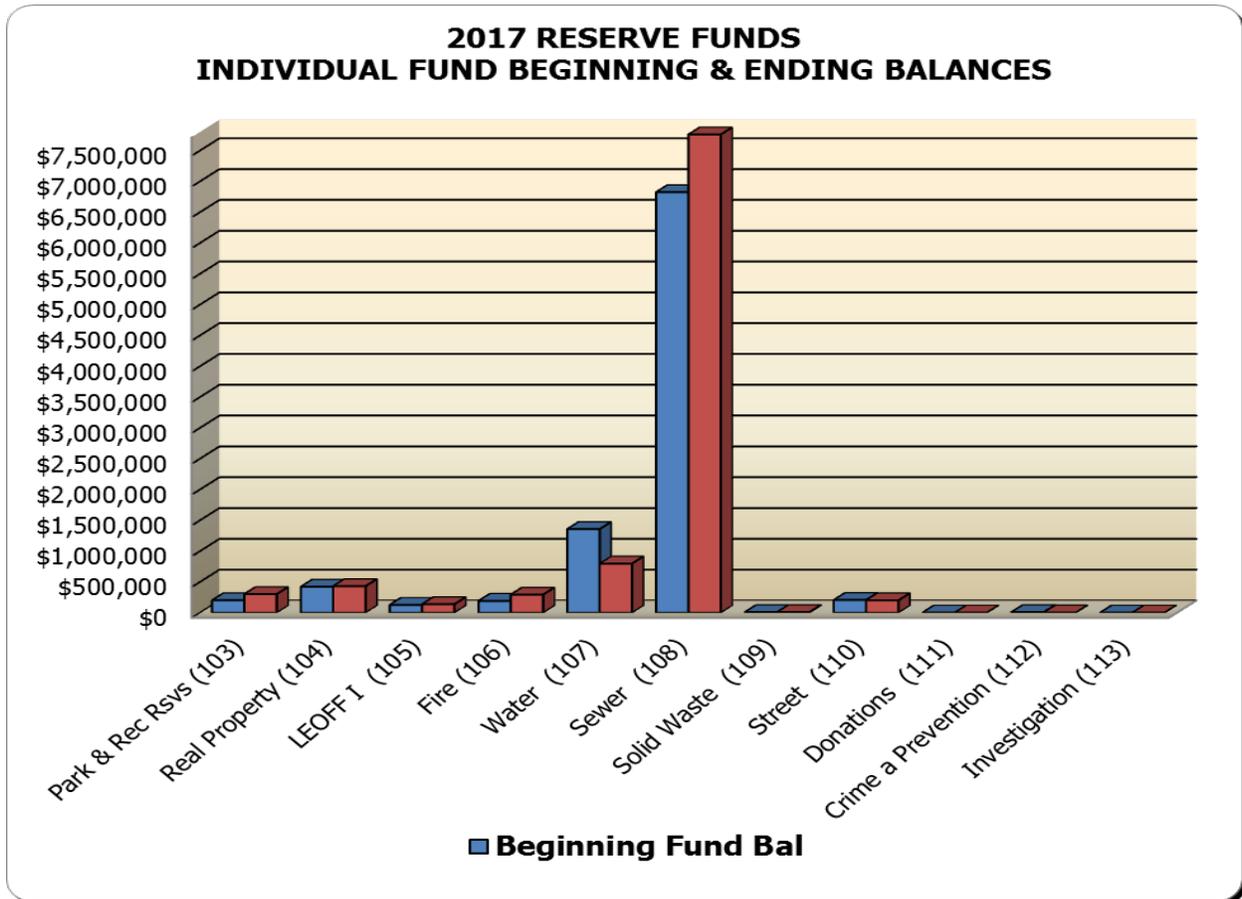
Street (110)							
Beg Fund Balance	310,555	317,732	339,974	216,011	200,000	204,725	205,725
Revenues	7,177	22,242	20,637	20,636	725	1,080	1,000
Expenditures	0	0	144,600	36,647	16,000	0	6,725
Ending Fund Bal	317,732	339,974	216,011	200,000	184,725	205,805	200,000

Donations (111)							
Beg Fund Balance	2,323	2,486	1,744	1,694	1,438	8,588	1,138
Revenues	1,633	628	1,150	1,750	8,607	6,440	1,100
Expenditures	1,470	1,369	1,200	2,007	1,457	9,000	1,200
Ending Fund Bal	2,486	1,745	1,694	1,437	8,588	6,028	1,038

Crime Prevention (112)							
Beg Fund Balance	0	0	0	0	0	5,393	8,307
Revenues	0	0	0	0	9,172	9,502	6,500
Expenditures	0	0	0	0	3,779	5,922	12,900
Ending Fund Bal	0	0	0	0	5,393	8,973	1,907

Investigation (113)							
Beg Fund Balance	0	0	0	0	0	73	1,053
Revenues	0	0	0	0	73	2,701	1,000
Expenditures	0	0	0	0	0	20	1,000
Ending Fund Bal	0	0	0	0	73	2,754	1,053

Total Reserves							
Beg Fund Balance	3,392,053	4,766,076	6,164,198	8,300,795	8,488,287	9,098,592	9,343,919
Revenues	1,379,241	1,431,492	2,282,397	1,097,147	1,041,958	936,321	1,166,685
Expenditures	5,220	33,369	145,800	909,654	451,736	543,442	581,825
Ending Fund Bal	4,766,074	6,164,199	8,300,795	8,488,287	9,078,509	9,491,471	9,928,779



DEBT SERVICE FUNDS

Othello takes a conservative approach to debt. The City's debt limit is \$12,777,024 with a public vote and 7,666,214 for a Councilmanic (non-voted) issue. We currently hold \$4,645,411 in general obligation and Public Work Trust Fund (PWTF) loans (including principal and interest). This leaves available debt capacity of \$8,131,613 with a public vote and \$3,020,803 for a Councilmanic issue. PWTF loans, related to a utility, are not included in the calculation of debt limitations.

The City currently has two long term debts it makes payments on. The City recently paid off three debts; one debt in each of the last three years. The last two debts, held for the Broadway and Main street reconstruction projects will be held until 2026 and 2035 respectively.

Public Works Trust Fund 220

Broadway Avenue. In 2006 the city borrowed \$555,000 to reconstruct Broadway Ave. The interest rate for the loan is 0.5%. Outstanding principle at the end of 2017 will be \$262,895. This loan will be retired in 2026.

Main Street GO Bond Fund 225

Main Street. In 2010 the city issued 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 called for interest only payments through 2015. Principal payments began in 2016 and go through 2035. Outstanding principle at the end of 2017 will be \$2,975,000. This loan will be retired in 2035.

Public Works Trust Fund 401-Well #7

In 1996 Othello borrowed \$2,480,819 at 3% interest for a Well #7 venture, a three million

gallon standpipe and north/south transmission line project. This is a 20-year open loan for the Water Fund and will be paid out of Water Utility operating funds. This loan appears on the books of the Water Utility Fund and therefore does not show up below as a debt service fund. This loan was paid off at the end of 2016.

GO Refunding Bond Fund 231

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

Public Works Trust Fund 223

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



**CITY OF OTHELLO
2017 BUDGET**

FUND DESCRIPTION	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Budget 2017
G. O. REFUNDING BOND-CITY HALL (231)						
Beg. Balance	92	1	0	3	0	0
Revenue	182,326	185,293	182,673	184,652	Done	Done
Expenditures	182,417	185,294	182,670	184,655	Done	Done
Ending Balance	1	0	3	0	0	0
PWTF BROADWAY (220)						
Beg. Balance	48	1	0	1	0	0
Revenue-2006 PWTF	31,354	31,255	31,110	30,816	30,817	30,671
Expenditures-2006	31,401	31,255	31,109	30,817	30,817	30,671
Ending Balance	1	1	1	0	0	0
G.O. BONDS MAIN ST PROJECT (225)						
Beg. Balance	1	510	1,009	243	0	0
Revenue	134,600	134,590	134,591	134,274	244,092	241,016
Expenditures	134,091	134,091	135,357	134,516	244,091	241,016
Ending Balance	510	1,009	243	1	1	0
PWTF SR24 INDUSTRIAL AREA (223)						
Beg. Balance	0	0	0	0	0	0
Revenue	163,392	160,550	157,463	Done	Done	Done
Expenditures	163,392	160,550	157,463	Done	Done	Done
Ending Balance	0	0	0	0	0	0
TOTAL DEBT SERVICE						
Beg. Balance	141	512	1,009	247	0	0
Revenue	511,672	511,688	505,837	349,742	274,909	271,687
Expenditures	511,301	511,190	506,599	349,988	274,908	271,687
Ending Balance	512	1,010	247	1	1	0

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

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

MAIN STREET CONSTRUCTION PROJECT BONDS 2010

FUND 225

DEBT SERVICE SCHEDULE

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

2017 – 2022 Capital Facilities Plan



**Adopted
December 5, 2016**

ORDINANCE NO. 1485

AN ORDINANCE ADOPTING A SIX-YEAR
CAPITAL FACILITY PLAN FOR 2017 - 2022

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 2017 - 2022 CFP, as established, reviewed and approved by the City Council, and made available to the general public through the office of the City Finance Officer, is hereby adopted.

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

Departments	Amount
General Fund	\$ 2,662,000
Street Fund	\$ 7,550,386
Water Fund	\$ 13,690,000
Sewer Fund	\$ 32,033,000
Solid Waste Fund	\$ 300,000
Total Capital Facility Plan	\$ 56,235,386

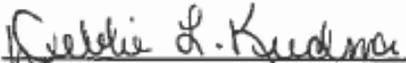
A public hearing was held according to law, to receive citizen input of the proposed CFP.

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

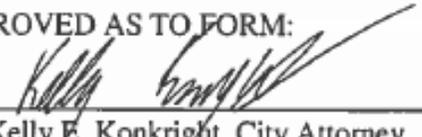
PASSED by the City Council of Othello, Washington this 5th day of December 2016.

By: 
Shawn Logan, Mayor

ATTEST:

By: 
Debbie L. Kudrna, City Clerk

APPROVED AS TO FORM:

By: 
Kelly E. Konkright, City Attorney

PASSED the 5th day of December 2016.

APPROVED the 5th day of December 2016.

PUBLISHED the 14th day of December 2016.

This
Page
Intentionally
Left
Blank

CAPITAL FACILITY PLAN

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

THE NEED FOR A CAPITAL FACILITY PLAN

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



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

CAPITAL FACILITY PLAN PROJECT CHARACTERISTICS

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

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

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

CAPITAL FACILITY PLAN PROCESS

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

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

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

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

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

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

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

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

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



THE ROLE OF THE CFP IN THE OPERATING BUDGET PROCESS

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

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

FUNDING AND REVENUES

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

1. **Pay As You Go** - The City may pay for project costs from cash on hand through current year revenues and/or reserves. Advantages include no interest costs, debt is limited, and debt free infrastructure is in place. Disadvantages include the possibility of running out of funding and thus stopping progress on the project.

2. **Pay As You Use** - The City may pay for a project with debt that will be repaid by those who use the facility, service or asset.

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

Revenue Sources

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

Taxes

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

A Retail Sales or Use Tax is collected on every taxable event. A rate of 1% of the selling price or value of the article is remitted to the City of Othello.

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

The Utility Tax is levied on Electrical, Natural Gas, and Telephone utilities doing business in the City of Othello. The revenues collected are to be used for capital expenditures with 50 percent going to the general fund for current expenses. The current Utility Tax rate is 6%.

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

Licenses and Permits

Proceeds from the issuance of business licenses and permits have had a slight increase every year for the past six years. Building permits, animal

licenses and right-of way permits are also included in this category.

Intergovernmental

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

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

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

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

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

Charges for Services

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

Miscellaneous Revenues

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

ISSUANCE OF DEBT -- LONG AND/OR SHORT TERM

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

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

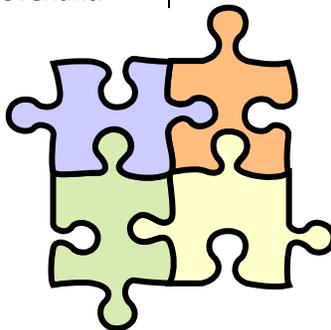
Revenue Bonds are issued to finance facilities that have a user fee or revenue base. These debt instruments are secured by a specific source of revenue. The revenues are either from the operations of the project or a dedicated revenue stream, as opposed to the general taxing powers of the jurisdiction.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

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

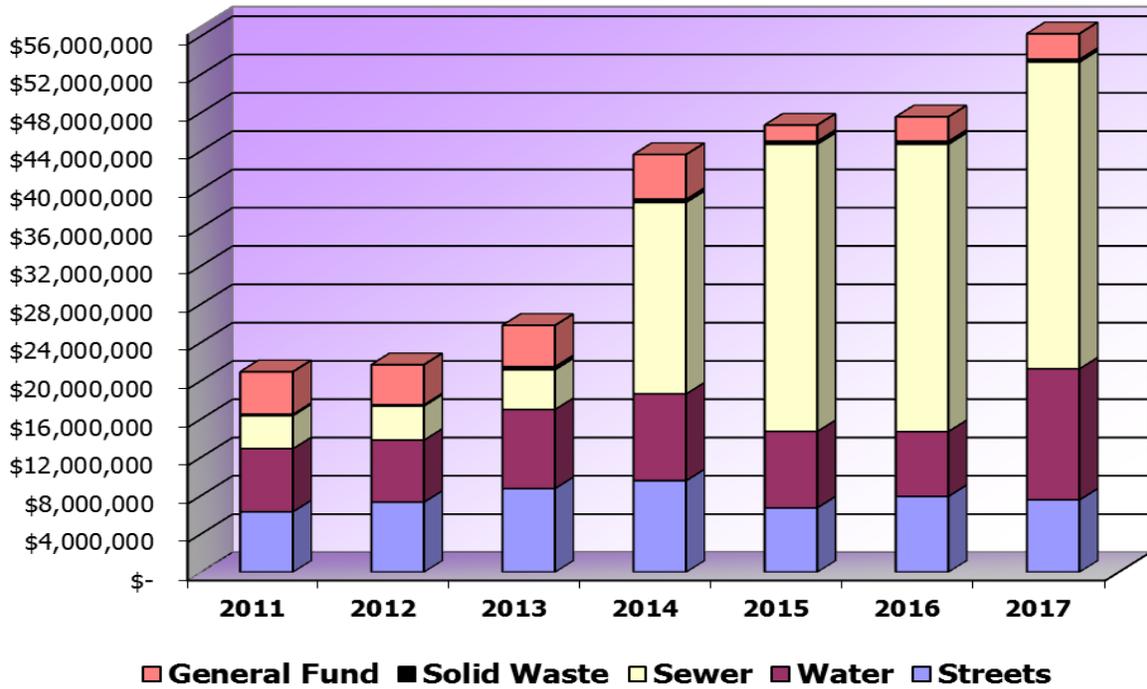
Leasing or Lease Purchasing may be customized to fit the needs of the local government. At the end of the lease, title usually is transferred to the city. A lease on equipment allows payments to be spread over a short period of time. There are some disadvantages to a lease such as higher interest rates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

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

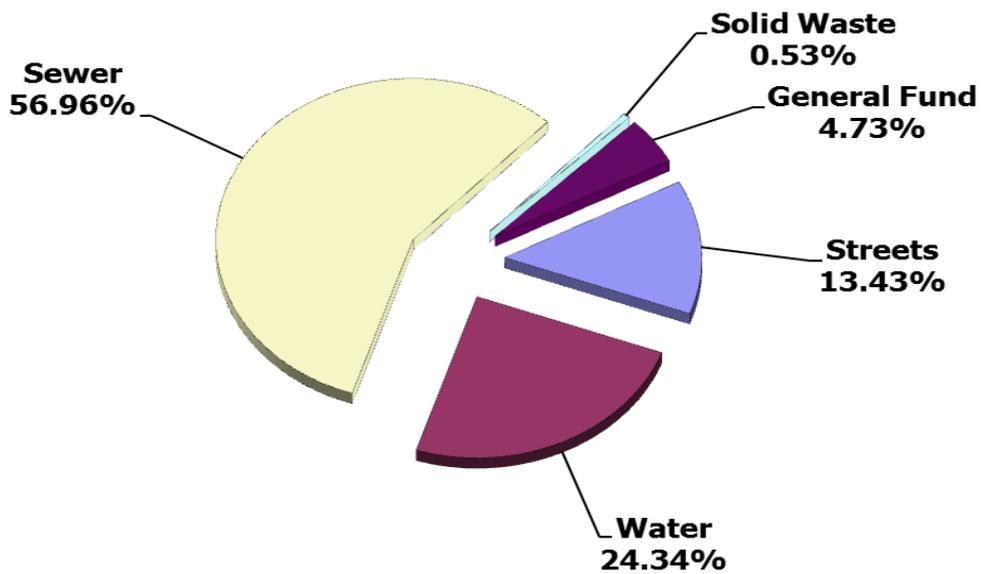
Short Term Loans such as Anticipation Notes, Lines of Credit, and Interfund Loans are sometimes used when revenue timing does not match monthly expenditures. The loans are made based on revenues that will be received in the near future.



CAPITAL FACILITY HISTORICAL SUMMARY 2011 thru 2017



2017-2022 CAPITAL FACILITY PLAN



**CITY OF OTHELLO
2017 2022 CAPITAL FACILITY PLAN**

Department/Project	Source	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021	Year 2022
GENERAL FUND							
General Administration	Shared by funds	103,000	14,000	14,000	14,000	14,000	14,000
Computer Equipment	Reserves		80,000				
HVAC							
	SUBTOTAL GENERAL/ADMIN.	103,000	94,000	14,000	14,000	14,000	14,000
Police	Utility Tax	144,000	56,000	56,000	56,000	96,000	56,000
Police Car Rotation - ongoing	Utility Tax						
PD Equipment	GR Reserves						
Upgrade Police Department Computers							
	SUBTOTAL POLICE DEPT.	144,000	56,000	56,000	56,000	96,000	56,000
Fire	Reserves	140,000				225,000	
Fire station generator	Reserves						
Fire Equipment / Breathing Apparatus	Reserves	102,000	80,000	80,000	80,000	80,000	57,000
Fire Truck		292,000	80,000	80,000	80,000	305,000	570,000
	SUBTOTAL FIRE DEPT.	292,000	80,000	80,000	80,000	305,000	570,000
Parks & Recreation	Reserves/Grant						
Park Land Acquisition (al. 8/20/13 P/F 2016)	Reserves	128,000					
Park Mower	UT/REET	100,000	150,000				
Park Restrooms							
Palmer's Market/Comm. Center (at 4244-762 P/F 2016)	Reserves						
Skateboard Park		228,000	150,000	0	0	0	0
	SUBTOTAL PARK DEPT.	228,000	150,000	0	0	0	0
Total General Fund		\$ 2,652,000	\$ 767,000	\$ 420,000	\$ 190,000	\$ 415,000	\$ 580,000
STREET FUND							
ADA improvements	Street Reserves	49,796	30,000	30,000	30,000	30,000	30,000
Multi-Building Overlay / Summit Street	OLV/Multi/Summit/Grant		400,000				
Neighborhood Overlay Project	Upper/NEE/UT	400,000	400,000	400,000	400,000	400,000	400,000
Street Lighting Beautification Project	Grant/REET	25,000	25,000	25,000	25,000	25,000	25,000
1st Ave Project (As - Sods)	Grant/Reserves	845,121					
1st Ave Project (Code Spruce)	Grant/Reserves	900,000					
14th Ave project	Grant/UT/RUS/11 mm						
S Broadway (Elm to 26)	Grant/Reserves		1,655,159				
Lee Road	Grant/Qual/REET/UT			1,000,000			
Total Street Fund		\$ 7,550,386	2,279,927	2,450,457	1,455,000	455,000	455,000

**CITY OF OTHELLO
2017 - 2022 CAPITAL FACILITY PLAN**

Department/Project	Source	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021	Year 2022
WATER FUND							
Drill & Equip./Well # 9	Ops./Reserves						
AGR - Fees/Inj./Pilot test	Grant	100,000					
Environmental Review/Prelims Engineering	Grant/Reserves	800,000	4,550,000	470,000			
Well #10 - Drill Equip. Line	Ops./Reserves		500,000	1,500,000			
Well #6 WFR	Ops./Reserves	500,000					
Water Tower	Ops./Reserves	300,000	200,000				
Water line Repair/Main	Ops./Reserves	500,000	500,000	500,000	500,000	500,000	500,000
Lower maintenance program	Ops./Reserves	455,000	255,000	255,000	255,000	100,000	300,000
Total Water Department		\$ 1,360,000	\$ 2,745,000	\$ 2,685,000	\$ 2,650,000	\$ 600,000	\$ 600,000
SEWER FUND							
Sewer line repair/new	Grant/Reserves	500,000	300,000	300,000	300,000	300,000	300,000
Sewer Plant Renovation	Grant/Reserves					30,000,000	30,000,000
Total Sewer Department		\$ 500,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 30,300,000
SOLID WASTE FUND							
Recycling/Approach	Oper	25,000	55,000	55,000	55,000	55,000	55,000
Total Solid Waste Department		\$ 25,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
TOTAL CAPITAL FACILITIES PLAN		\$ 56,235,386	\$ 6,149,927	\$ 9,710,159	\$ 4,655,000	\$ 1,825,000	\$ 32,090,000

2017 - 2022 Capital Facility Plan Funding Estimates

Fund Source	2017	2018	2019	2020	2021	2022
GENERAL FUND #001						
Estimated Beginning	691,917	411,977	483,908	790,758	1,102,576	1,194,414
Revenues	5,680,685	5,737,492	5,794,867	5,852,815	5,911,344	5,970,457
Grants or Other Funding	-	-	-	-	1	2
Available	6,372,602	6,149,469	6,278,774	6,643,573	7,013,921	7,164,873
Operating	5,193,625	5,245,561	5,298,017	5,350,997	5,404,507	5,458,552
C.F.P.	767,000	420,000	190,000	190,000	415,000	680,000
Transfers to Savings						
Ending	411,977	483,908	790,758	1,102,576	1,194,414	1,026,320
STREET FUND #101						
Estimated Beginning	342,543	150,000	150,000	150,000	150,000	150,000
Revenues	2,251,556	2,274,072	2,296,812	2,319,780	2,342,978	2,366,408
Grants or Other Funding	1,924,836	2,284,711	1,285,695	281,619	277,624	273,410
Transfer in from Reserves						
Available	4,518,935	4,708,783	3,732,508	2,751,400	2,770,602	2,789,818
Operating	1,817,321	1,835,494	1,853,849	1,872,388	1,891,112	1,910,023
Debt PWTF Bldwy/Main St	271,687	272,829	273,658	274,012	274,491	274,795
C.F.P.	2,279,927	2,450,459	1,455,000	455,000	455,000	455,000
Transfers to Savings						
Ending	150,000	150,000	150,000	150,000	150,000	150,000
WATER FUND #401						
Estimated Beginning	254,903	203,041	200,000	462,799	1,254,505	2,345,991
Revenues	3,532,668	3,673,975	3,820,934	3,973,771	4,132,722	4,298,031
Grants or Other Funding	1,306,450	4,707,424				
Transfer in from reserves	-	500,000	1,500,000	-	-	-
Available	5,094,021	9,084,440	5,520,934	4,436,570	5,387,227	6,644,021
Operating	2,345,980	2,369,440	2,393,134	2,417,066	2,441,236	2,465,649
Debt Well #7	-	-	-	-	-	-
C.F.P.	2,545,000	6,515,000	2,665,000	765,000	600,000	600,000
Transfer to savings						
Ending	203,041	200,000	462,799	1,254,505	2,345,991	3,578,373
SEWER FUND #404						
Estimated Beginning	424,313	313,875	175,645	207,228	226,278	252,229
Revenues	1,620,204	1,782,224	1,960,447	2,156,492	2,372,141	2,609,355
Grants or Other Funding	119,569					15,809,530
Transfer in from Reserves						12,159,000
Available	2,164,086	2,096,100	2,136,092	2,363,719	2,598,419	30,830,113
Operating	412,211	420,455	428,864	437,441	446,190	455,114
Debt						
C.F.P.	533,000	300,000	300,000	300,000	300,000	30,300,000
Transfer to savings	905,000	1,200,000	1,200,000	1,400,000	1,600,000	-
Ending	313,875	175,645	207,228	226,278	252,229	75,000
SOLID WASTE FUND #406						
Estimated Beginning	33,946	54,183	57,076	60,547	64,603	69,250
Revenues	1,220,324	1,244,730	1,257,178	1,269,750	1,282,447	1,295,272
Grants or Other Funding						
Transfer in from Reserves	-	-	-	-	-	-
Available	1,254,270	1,298,913	1,314,253	1,330,297	1,347,050	1,364,522
Operating	1,175,087	1,186,838	1,198,706	1,210,693	1,222,800	1,235,028
C.F.P.	25,000	55,000	55,000	55,000	55,000	55,000
Ending	54,183	57,076	60,547	64,603	69,250	74,493

City of Othello 2016



Detail Budget

ORDINANCE NO. 1486

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF OTHELLO WASHINGTON, FIXING THE BUDGET FOR 2017, SETTING FORTH APPROPRIATIONS AND ESTIMATED REVENUES AND ADOPTING, BY REFERENCE, THE FINAL BUDGET FOR 2017.

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, 2017 and ending December 31, 2017.

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

SECTION 3: The City advertised and properly held the statutory public hearings on the budget on November 28, 2016 and December 5, 2016.

SECTION 4: The proposed budget, as revised, was fixed by the City Council on December 5, 2016 and is now on file in the office of the City Clerk, and is hereby adopted by fund, and incorporated herein as set forth, in full, in this ordinance.

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

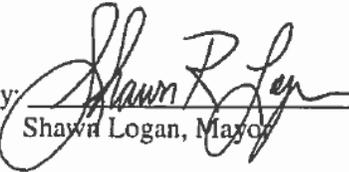
Fund	Appropriations
General Fund 001	\$ 5,960,625
Street Fund 101	\$ 3,210,306
Park & Recreation Reserve Fund 103	\$ -
Real Property Reserve Fund 104	\$ -
LEOFF Reserve Fund 105	\$ -
Fire Equipment Reserve Fund 106	\$ -
Water Reserve Fund 107	\$ 560,000
Sewer Reserve Fund 108	\$ -
Solid Waste Reserve Fund 109	\$ -
Street Reserve Fund 110	\$ 6,725
Restricted Donations Fund 111	\$ 1,200
Crime Prevention Fund 112	\$ 12,900
Investigation Fund 113	\$ 1,000
Tourism Fund 114	\$ 41,635
Utility Taxes Fund 140	\$ 1,790,602
Debt Service/PWTF Broadway Fund 220	\$ 30,671
Debt Service/GO Bonds-Main Street Fund 225	\$ 241,016
Real Estate Excise Tax Fund 335	\$ 125,000
Water Utility Fund 401	\$ 3,584,530
Sewer Utility Fund 404	\$ 1,730,642
Solid Waste Utility Fund 406	\$ 1,200,087
TBD Fund 695	\$ 239,391
2017 Budget Total	\$ 18,736,330

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

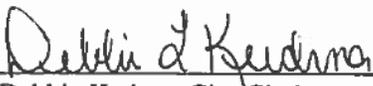
SECTION 7: If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provisions to other persons or circumstances is not affected.

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

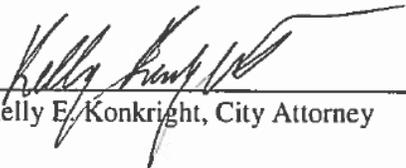
PASSED by the City Council of the City of Othello, Washington, this 5th day of December 2016.

By:  _____
Shawn Logan, Mayor

ATTEST:

By:  _____
Debbie Kudrna, City Clerk

APPROVED AS TO FORM:

By:  _____
Kelly E. Konkright, City Attorney

PASSED the 5th day of December 2016.

APPROVED the 5th day of December 2016.

PUBLISHED the 14th day of December 2016.



Budget Summary with Ending Fund Balance

	2012	2013	2014	2015	2016	2017
	Year End	Year End	Year End	Year End	Year End	Adopted
001 General Fund						
Beginning Fund Balance	\$ 1,367,888	\$ 1,102,786	674,919	942,630	750,942	691,917
<i>Revenue</i>	\$ 4,354,375	\$ 4,362,071	5,019,639	5,037,172	4,707,707	5,680,685
<i>Expenditures</i>	\$ (4,619,477)	\$ (4,790,988)	(4,751,928)	(5,227,861)	(4,692,258)	(5,960,625)
Ending Fund Balance	\$ 1,102,786	\$ 673,869	\$ 942,630	\$ 751,941	\$ 766,391	\$ 411,977
Total Fund Budget	\$ 5,722,263	\$ 5,464,857	\$ 5,694,558	\$ 5,979,802	\$ 5,458,649	\$ 6,372,602
101 Street Fund						
Beginning Fund Balance	\$ 470,744	\$ 681,690	430,818	535,487	458,566	342,543
<i>Revenue</i>	\$ 1,635,764	\$ 2,233,378	1,946,728	1,936,434	2,625,648	3,017,763
<i>Expenditures</i>	\$ (1,424,818)	\$ (2,484,250)	(1,842,060)	(2,014,355)	(2,668,121)	(3,210,306)
Ending Fund Balance	\$ 681,690	\$ 430,818	\$ 535,486	\$ 457,566	\$ 416,093	\$ 150,000
Total Fund Budget	\$ 2,106,508	\$ 2,915,068	\$ 2,377,546	\$ 2,471,921	\$ 3,084,213	\$ 3,360,306
103 Park & Rec Reserve Fund						
Beginning Fund Balance	\$ 400,616	\$ 501,387	552,038	352,377	346,574	200,462
<i>Revenue</i>	\$ 100,771	\$ 50,651	339	497	1,185	100,700
<i>Expenditures</i>	\$ -	\$ -	(200,000)	(6,300)	(146,500)	-
Ending Fund Balance	\$ 501,387	\$ 552,038	\$ 352,377	\$ 346,574	\$ 201,259	\$ 301,162
Total Fund Budget	\$ 501,387	\$ 552,038	\$ 552,377	\$ 352,874	\$ 347,759	\$ 301,162
104 Real Property Reserve Fund						
Beginning Fund Balance	\$ 318,651	\$ 325,211	381,476	391,590	401,431	420,713
<i>Revenue</i>	\$ 6,560	\$ 56,265	10,114	19,041	6,743	8,685
<i>Expenditures</i>	\$ -	\$ -	-	(9,200)	-	-
Ending Fund Balance	\$ 325,211	\$ 381,476	\$ 391,590	\$ 401,431	\$ 408,175	\$ 429,398
Total Fund Budget	\$ 325,211	\$ 381,476	\$ 391,590	\$ 410,631	\$ 408,175	\$ 429,398
105 LEOFF I Reserves (formerly Gen'l Fund Equipment Reserve Fund)						
Beginning Fund Balance	\$ 74,192	\$ 84,723	94,763	105,117	115,512	125,702
<i>Revenue</i>	\$ 10,532	\$ 10,040	10,355	10,394	10,480	10,398
<i>Expenditures</i>	\$ -	\$ -	-	-	-	-
Ending Fund Balance	\$ 84,723	\$ 94,763	\$ 105,118	\$ 115,511	\$ 125,992	\$ 136,100
Total Fund Budget	\$ 84,723	\$ 94,763	\$ 105,118	\$ 115,511	\$ 125,992	\$ 136,100
106 Fire Department Equipment Reserve Fund						
Beginning Fund Balance	\$ 81,609	\$ 69,927	169,965	190,162	190,388	190,497
<i>Revenue</i>	\$ 20,319	\$ 100,038	20,197	225	302	102,257
<i>Expenditures</i>	\$ (32,000)	\$ -	-	-	-	-
Ending Fund Balance	\$ 69,927	\$ 169,965	\$ 190,162	\$ 190,387	\$ 190,689	\$ 292,754
Total Fund Budget	\$ 101,927	\$ 169,965	\$ 190,162	\$ 190,387	\$ 190,689	\$ 292,754



Budget Summary with Ending Fund Balance

	2012	2013	2014	2015	2016	2017
	Year End	Adopted				
107 Water Utility Reserve Fund						
Beginning Fund Balance	\$ 808,325	\$ 1,426,851	2,758,386	2,255,621	1,854,739	1,356,446
<i>Revenue</i>	\$ 618,527	\$ 1,331,534	13,235	14,118	12,348	-
<i>Expenditures</i>	\$ -	\$ -	(516,000)	(415,000)	(382,000)	(560,000)
Ending Fund Balance	\$ 1,426,851	\$ 2,758,386	\$ 2,255,621	\$ 1,854,739	\$ 1,485,087	\$ 796,446
Total Fund Budget	\$ 1,426,851	\$ 2,758,386	\$ 2,771,621	\$ 2,269,739	\$ 1,867,087	\$ 1,356,446
<hr/>						
108 Sewer Utility Reserve Fund						
Beginning Fund Balance	\$ 2,600,142	\$ 3,250,201	3,962,340	4,982,511	5,961,585	6,824,329
<i>Revenue</i>	\$ 650,059	\$ 712,140	1,020,171	979,074	885,489	935,000
<i>Expenditures</i>	\$ -	\$ -	-	-	-	-
Ending Fund Balance	\$ 3,250,201	\$ 3,962,340	\$ 4,982,511	\$ 5,961,585	\$ 6,847,074	\$ 7,759,329
Total Fund Budget	\$ 3,250,201	\$ 3,962,340	\$ 4,982,511	\$ 5,961,585	\$ 6,847,074	\$ 7,759,329
<hr/>						
109 Solid Waste Utility Reserve Fund						
Beginning Fund Balance	\$ 162,323	\$ 164,179	164,121	9,470	9,502	9,547
<i>Revenue</i>	\$ 1,855	\$ (58)	349	32	51	45
<i>Expenditures</i>	\$ -	\$ -	(155,000)	-	-	-
Ending Fund Balance	\$ 164,179	\$ 164,121	\$ 9,470	\$ 9,502	\$ 9,553	\$ 9,592
Total Fund Budget	\$ 164,179	\$ 164,121	\$ 164,470	\$ 9,502	\$ 9,553	\$ 9,592
<hr/>						
110 Street Reserve Fund						
Beginning Fund Balance	\$ 317,732	\$ 339,974	216,011	200,000	204,725	205,725
<i>Revenue</i>	\$ 22,242	\$ 20,637	20,636	725	1,080	1,000
<i>Expenditures</i>	\$ -	\$ (144,600)	(36,647)	(16,000)	-	(6,725)
Ending Fund Balance	\$ 339,974	\$ 216,011	\$ 200,000	\$ 184,725	\$ 205,805	\$ 200,000
Total Fund Budget	\$ 339,974	\$ 360,611	\$ 236,647	\$ 200,725	\$ 205,805	\$ 206,725
<hr/>						
111 Restricted Donations Fund						
Beginning Fund Balance	\$ 2,486	\$ 1,744	1,694	1,438	8,588	1,138
<i>Revenue</i>	\$ 628	\$ 1,150	1,750	8,607	6,440	1,100
<i>Expenditures</i>	\$ (1,369)	\$ (1,200)	(2,007)	(1,457)	(9,000)	(1,200)
Ending Fund Balance	\$ 1,744	\$ 1,694	\$ 1,437	\$ 8,588	\$ 6,028	\$ 1,038
Total Fund Budget	\$ 3,114	\$ 2,894	\$ 3,444	\$ 10,045	\$ 15,028	\$ 2,238
<hr/>						
112 Crime Prevention Fund						
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 5,393	\$ 8,307
<i>Revenue</i>	\$ -	\$ -	\$ -	\$ 9,172	\$ 9,502	\$ 6,500
<i>Expenditures</i>	\$ -	\$ -	\$ -	\$ (3,779)	\$ (5,922)	\$ (12,900)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 5,393	\$ 8,973	\$ 1,907
Total Fund Budget	\$ -	\$ -	\$ -	\$ 1,614	\$ 3,051	\$ (10,993)



Budget Summary with Ending Fund Balance

	2012	2013	2014	2015	2016	2017
	Year End	Adopted				
113 Investigation Fund						
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 73	\$ 1,053
<i>Revenue</i>	\$ -	\$ -	\$ -	\$ 73	\$ 2,701	\$ 1,000
<i>Expenditures</i>	\$ -	\$ -	\$ -	\$ -	\$ (20)	\$ (1,000)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 73	\$ 2,754	\$ 1,053
Total Fund Budget	\$ -	\$ -	\$ -	\$ 73	\$ 2,734	\$ 53
<hr/>						
114 Tourism Fund						
Beginning Fund Balance	\$ 45,541	\$ 43,364	\$ 45,051	\$ 45,568	\$ 42,400	\$ 41,213
<i>Revenue</i>	\$ 38,122	\$ 41,299	\$ 40,879	\$ 38,377	\$ 44,130	\$ 39,297
<i>Expenditures</i>	\$ (40,299)	\$ (39,611)	\$ (40,362)	\$ (41,545)	\$ (39,587)	\$ (41,635)
Ending Fund Balance	\$ 43,364	\$ 45,051	\$ 45,568	\$ 42,400	\$ 46,942	\$ 38,875
Total Fund Budget	\$ 83,663	\$ 84,662	\$ 85,930	\$ 83,945	\$ 86,529	\$ 80,510
<hr/>						
140 Utility Tax Fund						
Beginning Fund Balance	\$ 297,315	\$ 103,189	\$ 269,510	\$ 91,853	\$ 182,163	\$ 115,086
<i>Revenue</i>	\$ 1,215,605	\$ 1,079,923	\$ 1,340,315	\$ 1,199,858	\$ 1,099,019	\$ 1,698,470
<i>Expenditures</i>	\$ (1,409,730)	\$ (913,603)	\$ (1,517,972)	\$ (1,109,584)	\$ (1,169,345)	\$ (1,790,602)
Ending Fund Balance	\$ 103,189	\$ 269,510	\$ 91,853	\$ 182,127	\$ 111,836	\$ 22,954
Total Fund Budget	\$ 1,512,920	\$ 1,183,113	\$ 1,609,825	\$ 1,291,711	\$ 1,281,182	\$ 1,813,556
<hr/>						
220 Debt Service - PWTF Broadway						
Beginning Fund Balance	\$ 48	\$ 1	\$ -	\$ 1	\$ 0	\$ -
<i>Revenue</i>	\$ 31,354	\$ 31,255	\$ 31,110	\$ 30,816	\$ 30,817	\$ 30,671
<i>Expenditures</i>	\$ (31,401)	\$ (31,255)	\$ (31,109)	\$ (30,817)	\$ (30,817)	\$ (30,671)
Ending Fund Balance	\$ 1	\$ 0	\$ 1	\$ -	\$ -	\$ -
Total Fund Budget	\$ 31,402	\$ 31,256	\$ 31,110	\$ 30,817	\$ 30,817	\$ 30,671
<hr/>						
223 Debt Service - SR 24 PWTF Loan						
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Revenue</i>	\$ 163,392	\$ 160,550	\$ 157,463	\$ -	\$ -	\$ -
<i>Expenditures</i>	\$ (163,392)	\$ (160,550)	\$ (157,463)	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Budget	\$ 163,392	\$ 160,550	\$ 157,463	\$ -	\$ -	\$ -
<hr/>						
225 Debt Service - Main Street Construction Bonds						
Beginning Fund Balance	\$ 1	\$ 510	\$ 1,009	\$ 243	\$ 0	\$ -
<i>Revenue</i>	\$ 134,600	\$ 134,590	\$ 134,591	\$ 134,274	\$ 244,091	\$ 241,016
<i>Expenditures</i>	\$ (134,091)	\$ (134,091)	\$ (135,357)	\$ (134,516)	\$ (244,091)	\$ (241,016)
Ending Fund Balance	\$ 510	\$ 1,009	\$ 243	\$ 1	\$ 0	\$ -
Total Fund Budget	\$ 134,601	\$ 135,100	\$ 135,600	\$ 134,517	\$ 244,092	\$ 241,016



Budget Summary with Ending Fund Balance

	2012	2013	2014	2015	2016	2017
	Year End	Adopted				
231 Debt Service - City Hall Refunding Bond						
Beginning Fund Balance	\$ 92	\$ 1	-	3	-	-
Revenue	\$ 182,326	\$ 185,293	182,673	184,652	-	-
Expenditures	\$ (182,417)	\$ (185,294)	(182,670)	(184,655)	-	-
Ending Fund Balance	\$ 1	\$ -	\$ 3	\$ -	\$ -	\$ -
Total Fund Budget	\$ 182,418	\$ 185,294	\$ 182,673	\$ 184,655	\$ -	\$ -
<hr/>						
305 Sidewalk Construction Fund						
Beginning Fund Balance	\$ 11,531	\$ 11,610	11,617	-	-	-
Revenue	\$ 79	\$ 7	36	-	-	-
Expenditures	\$ -	\$ -	(11,652)	-	-	-
Ending Fund Balance	\$ 11,610	\$ 11,617	\$ 1	\$ -	\$ -	\$ -
Total Fund Budget	\$ 11,610	\$ 11,617	\$ 11,653	\$ -	\$ -	\$ -
<hr/>						
310 Main Street Construction Fund						
Beginning Fund Balance	\$ 228,554	\$ 353	353	-	-	-
Revenue	\$ 289	\$ (0)	1	-	-	-
Expenditures	\$ (228,490)	-	(353)	-	-	-
Ending Fund Balance	\$ 353	\$ 353	\$ 1	\$ -	\$ -	\$ -
Total Fund Budget	\$ 228,842	\$ 353	\$ 354	\$ -	\$ -	\$ -
<hr/>						
335 Real Estate Excise Tax Fund						
Beginning Fund Balance	\$ 396,548	\$ 436,006	48,625	14,395	81,267	100,212
Revenue	\$ 39,459	\$ 50,619	38,770	112,108	67,219	60,167
Expenditures	\$ -	\$ (438,000)	(73,000)	(45,236)	(45,223)	(125,000)
Ending Fund Balance	\$ 436,006	\$ 48,625	\$ 14,395	\$ 81,267	\$ 103,264	\$ 35,379
Total Fund Budget	\$ 436,006	\$ 486,625	\$ 87,395	\$ 126,503	\$ 148,486	\$ 160,379
<hr/>						
401 Water Utility Fund						
Beginning Fund Balance	\$ 1,269,798	\$ 1,276,291	461,909	1,065,959	498,496	254,903
Revenue	\$ 2,285,038	\$ 2,610,209	3,300,545	3,173,748	3,251,529	3,532,668
Expenditures	\$ (2,278,545)	\$ (3,424,591)	(2,696,495)	(3,741,210)	(3,546,708)	(3,584,530)
Ending Fund Balance	\$ 1,276,291	\$ 461,909	\$ 1,065,959	\$ 498,497	\$ 203,317	\$ 203,041
Total Fund Budget	\$ 3,554,836	\$ 3,886,500	\$ 3,762,454	\$ 4,239,707	\$ 3,750,026	\$ 3,787,571
<hr/>						
404 Sewer Utility Fund						
Beginning Fund Balance	\$ 228,525	\$ 202,062	170,574	281,786	234,088	424,313
Revenue	\$ 980,760	\$ 1,098,574	2,099,104	1,446,294	1,618,277	1,620,204
Expenditures	\$ (1,007,223)	\$ (1,130,062)	(1,987,893)	(1,493,992)	(1,475,278)	(1,730,642)
Ending Fund Balance	\$ 202,062	\$ 170,574	\$ 281,785	\$ 234,088	\$ 377,088	\$ 313,875
Total Fund Budget	\$ 1,209,285	\$ 1,300,636	\$ 2,269,678	\$ 1,728,080	\$ 1,852,365	\$ 2,044,517



Budget Summary with Ending Fund Balance

	2012 Year End	2013 Year End	2014 Year End	2015 Year End	2016 Year End	2017 Adopted
406 Solid Waste Utility Fund						
Beginning Fund Balance	\$ 112,829	\$ 109,779	55,396	101,809	80,455	33,946
<i>Revenue</i>	\$ 992,035	\$ 1,020,541	1,147,213	1,102,645	1,184,306	1,220,324
<i>Expenditures</i>	\$ (995,086)	\$ (1,074,924)	(1,100,800)	(1,124,000)	(1,234,058)	(1,200,087)
Ending Fund Balance	\$ 109,779	\$ 55,396	\$ 101,809	\$ 80,454	\$ 30,703	\$ 54,183
Total Fund Budget	\$ 1,104,864	\$ 1,130,319	\$ 1,202,609	\$ 1,204,454	\$ 1,264,761	\$ 1,254,270
<hr/>						
695 Transportation Benefit District Fund						
Beginning Fund Balance	\$ -	\$ -	-	-	-	21,000
<i>Revenue</i>	\$ -	\$ -	-	-	24,866	251,600
<i>Expenditures</i>	\$ -	\$ -	-	-	-	(239,391)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 24,866	\$ 33,209
Total Fund Budget	\$ -	\$ -	\$ -	\$ -	\$ 24,866	\$ 272,600
<hr/>						
-----All Funds Combined-----						
Beginning Fund Balance	\$ 9,195,488	\$ 10,131,839	\$ 10,470,575	\$ 11,568,020	\$ 11,426,886	\$ 11,369,052
<i>Revenue</i>	\$ 13,484,690	\$ 15,290,705	\$ 16,536,213	\$ 15,438,336	\$ 15,833,931	\$ 18,559,550
<i>Expenditures</i>	\$ (12,548,338)	\$ (14,953,020)	\$ (15,438,768)	\$ (15,599,507)	\$ (15,688,928)	\$ (18,736,330)
Ending Fund Balance	\$ 10,131,839	\$ 10,469,524	\$ 11,568,020	\$ 11,406,849	\$ 11,571,889	\$ 11,192,272
Total Fund Budget	\$ 22,680,178	\$ 25,422,544	\$ 27,006,788	\$ 27,006,356	\$ 27,260,817	\$ 29,928,602
<hr/>						
Total Expenditures						<u>\$ 18,736,330</u>
2017 Budget Ordinance No. 1486						<u>\$ 18,736,330</u>



Budget Summary with Ending Fund Balance

2012 Year End	2013 Year End	2014 Year End	2015 Year End	2016 Year End	2017 Adopted
------------------	------------------	------------------	------------------	------------------	-----------------

This
Page
Intentionally
Left
Blank

**CITY OF OTHELLO
2017 Revenue Budget
General Fund 001**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

GENERAL FUND REVENUES

BEGINNING FUND BALANCE	1,367,888	1,102,786	674,919	942,630	750,942	691,917
-------------------------------	------------------	------------------	----------------	----------------	----------------	----------------

TAXES:

Real/Personal Property Tax	1,417,999	1,439,840	1,535,342	1,537,110	1,565,368	1,609,428
Local Retail Sales Tax (50% split with Street)	848,726	645,962	669,988	683,932	725,102	720,000
Criminal Justice - Local	94,886	103,460	112,468	103,711	112,394	110,000
Gambling Taxes - Pull Tabs	1,808	929	605	424	1,129	1,300
Amusement Games	1,348	898	740	1,033	296	700
Leasehold Excise Tax	67	73	2,498	994	1,565	1,400
Total Taxes	2,364,834	2,191,162	2,321,642	2,327,204	2,405,854	2,442,828

PERMITS & LICENSES:

Dance Permits	50	300	50	900	0	450
Cabaret Licenses	625	575	975	50	450	50
Franchise Fees	10,348	5,467	12,727	12,413	11,112	12,000
Cable TV Franchise Fee	3,670	6,141	0	0		
Business License - General	34,135	36,615	50,241	49,185	53,375	54,000
Solicitor Permit	600	2,900	1,900	900		
Building Permits	110,829	134,439	132,718	169,690	154,639	130,000
Placement Permits	0					
Animal License	5,003	4,726	6,538	6,736	5,705	6,600
Chicken License				10	20	20
Commercial Kennel Permit	100					
Gun Permits	3,282	5,111	3,902	4,218	3,948	3,000
Yard Sale Permits	1,531	1,428	1,266	1,296	1,458	1,300
Display on Public Property		25	25	25	25	
Business License - Penalties	1,060	1,840	222	2,009	1,279	1,158
Total Permits & Licenses	171,233	199,567	210,564	247,431	232,010	208,578

INTERGOVERNMENTAL: Federal Direct & Indirect

CDBG - Police Computers			0	0	0	
US Dep of Justice					3,949	
HUD - Planning Only (Comp Plan/ Crit Areas)					24,000	24,000
WASPC - Equipment Grant			0	0	0	
DOJ/DOComm. Crime Victims Grant			750	3,595	0	
Police Grant			0	0	0	
RUAD/EULD Grant			0	0	0	
WASPC - Equipment Grant			0	0	0	
WA traffic safety commission					313	
Total Federal Grants	0	0	750	3,595	28,262	24,000

INTERGOVERNMENTAL: State Grants

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

INTERGOVERNMENTAL: State Shared Revenue & Entitlements

City Assistance	31,949	28,166	17,836	35,358	81,825	42,000
Sales Tax Mitigation	87,635	93,666	95,273	95,077	94,448	95,000
Criminal Justice Assistance Program	0	0	0			
Criminal Justice - High Crimes	24,673	28,085	42,205	65,155	53,560	60,000
Criminal Justice - Population	1,672	1,803	1,971	6,359	10,758	2,441
Criminal Justice - Special Programs	6,287	6,709	7,208	7,534	7,813	8,190
Criminal Justice - Driving Safety	1,387	1,362	1,362	1,166	1,213	1,200
Liquor Excise Tax	27,329	5,021	14,215	20,950	36,299	36,776
Liquor Board Profits	74,015	67,372	67,218	67,426	67,019	66,543
Total State Revenues	254,947	232,185	247,288	299,024	352,935	312,150

INTERGOVERNMENTAL: Interlocal Grants & Intergovernmental Services

In-Lieu Taxes - OHA	44,006	-14,162	15,140	10,678	3,265	15,000
---------------------	--------	---------	--------	--------	-------	--------

**CITY OF OTHELLO
2017 Revenue Budget
General Fund 001**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
County contribution to walk path project						
County Switch-Property Tax Levy				0	0	
Adams County Runaway Grant						
Firing Range Fees						
ACLD - MCL Payment						
Reimb - School Resource Officer	26,680	28,198	1,671	29,194	40,500	40,500
INET Reimbursement Grant						
Adams County Sex Offender Fee				300		
Police - Address Verification	250	50	1,350	225	0	
Police - Polygraph Test	200	0				
Adams County Dispatch Services	300					
Othello Hospital Dispatch Services	16,759	16,759	8,547	25,642	12,821	17,095
ACFD #5 Dispatch Services	3,920	11,759	3,998	7,996	10,111	7,996
Total Other Government Revenues	92,115	42,603	30,707	74,035	66,696	80,591
Total Intergovernmental	347,775	274,788	279,606	376,654	447,893	416,741
CHARGES FOR SERVICES:						
Pool Concessions - Taxable	6,935	7,356	9,972	11,553	10,193	10,200
Park Concessions - Taxable		0			939	7,925
Pool Concessions - No Tax	5,659	6,871	8,794	7,261	7,515	7,550
Park Concessions - No Tax		0			2,770	23,775
Design Standards Book	210	315	210	315	105	200
Polygraph Reimbursement	100	0			450	0
Misc. Services & Reports	1,066	1,761	1,437	79	1,364	500
Finger Printing	1,190	1,179	1,445	1,090	1,370	1,000
Photocopies	155	107	380	330	168	200
Reimburse Engineering Services	37,393	14,069	25,311	30,574	108,164	15,000
Animal Control & Shelter	1,210	1,545	3,487	2,480	1,221	1,200
Plan Check Fee	51,921	25,886	36,603	50,644	80,850	40,000
Planning & Zoning Fees	12	51	81	4,190	803	1,000
Platting Fees	1,500	500	250	2,450	1,850	2,000
Park Mitigation Fees						
Water Rights Compensation						
Park & Recreation Revenue	1,907	600	2,578	3,203	11,534	4,600
Swimming Pool Fees	43,233	44,138	44,171	51,901	46,789	48,000
BBQ - Rental Fees						
Ballfield/Concession Stand Use Fees	710	280	2,335	3,820	5,425	5,000
Pool-Fitness Hour/Lap Swim	600	278	207	0		
Swimming Lessons	7,752	7,779	6,879	6,510	7,719	7,000
Softball Tournaments		3,120	0	0		
City Trips & Tours	3,000	0	0	0		
Park/Rec Events Admiss.		0	858	750		
Little League - Registration						15,000
Little League - Sponsorship						15,260
Tennis Court rentals		0				
Swim Team Pool Rental		4,120	3,000	3,000	3,000	3,000
Shelter Reservation Fees	5,586	8,868	8,670	8,065	8,760	8,600
Total Charges for Services	170,138	128,824	156,668	188,215	300,990	217,010
FINES & FORFEITS						
	0	0	0	0		
Total Fines and Forfeits	0	0	0	0	0	0
MISCELLANEOUS:						
Investment Interest	10,993	3,673	2,248	2,395	2,399	3,521
Interest on Property Tax	673	312	376	812	1,113	1,100
Rental - Ceremony Scissors	20	100	60	140	0	
Municipal Bldg Use	400	550	100	325	75	100
Bldg Rent - Library	13,750	16,250	15,000	15,000	15,000	15,000
Private Source Grants			0			
Sale/Salvage - Junk	2,238	544	3,500	1,612	215	500
Confiscated/Forfeited Property	492	428	200	0	0	
Other Judgements & Settlements			0			
WCIA Insur. Recovery -Boiler	18,833		0		13,018	0
WCIA Policer Lexipol Reimbursement	1,000	1,000	0	1,000	1,000	0
Cashier's overages/shortages	249	438	77	-129	116	0
Other Misc. Revenues	991	4,420	1,197	5,071	14,491	5,000
Hospital's Irrigation			0			

**CITY OF OTHELLO
2017 Revenue Budget
General Fund 001**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
Dog Pound Electricity - Reimburse			0			
Police Training - Reimbursement	1,129	405	0	5,019	5,754	4,654
Refund - AWC Retro Refund	8,547	1,769	0	0	0	
Refund - Avista Lighting Retrofit	5,888	12,761	0		2,765	
Misc. Revenue - Reimbursements			0			
Refund - Safebuilt Back Payment	6,335		0			
State L & I Refund			9,242			
Big Bend Electric Refund	1,670	1,340	1,534	2,190	4,439	3,000
Booker Auction Commission	8,262		0			
Non-Rev/State Building Code Fee	432	302	162	357	267	200
Non-Rev/ Event Sales Tax	3,948	4,627	4,244	4,397	4,198	4,200
Prior Year(s) Corrections		-1,982				
Misc Non Revenue		1,050	78			
Total Miscellaneous	85,849	47,987	38,018	38,189	64,850	37,275

OTHER FINANCING SOURCES

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

TRANSFERS BETWEEN FUNDS:

TRS-IN Fund 401/Hydrant Utility Tax	43,733	47,217	51,433	53,536	53,792	
TRS-IN Strts/Computer Tech	6,000	6,000	6,000	6,000	0	6,000
TRS-IN Wtr/Computer Tech	3,000	3,000	3,000	3,000	0	3,000
TRS-IN Swr/Computer Tech	1,000	1,000	1,000	1,000	0	1,000
TRS IN-Utility Tax 50%	607,412	552,010	804,065	681,994	1,003,095	1,494,602
TRS IN - General Fund Allocations (Water)	316,653	317,260	266,979	412,466	0	370,064
TRS IN - General Fund Allocations (Sewer)	51,032	137,246	147,636	184,185	0	181,079
TRS IN - General Fund Allocations (Solid Waste)	39,944	101,960	118,365	116,715	0	133,350
TRS IN - General Fund Allocations (Street)	73,271	168,801	150,894	206,144	0	169,158
TRS IN - REET 135 Police Vehicle	32,000	30,000	0	45,236	45,223	
TRS IN - UT 140 Park Restroom		50,000	0			
TRS IN - Donations K-9 Program						
TRS IN - Utility Tax G.O.Debt						
TRS IN - Utility Tax/PW New Truck	10,500					
TRS IN - Utility Tax/2 police cars	30,000	58,100	75,000	88,913		
TRS IN - Utility Tax/ Spillman Software		48,200	21,571	53,990		
TRS IN - Farmers Market From Reserve (103)				6,300		
TRS IN - Skate Park From Reserve (103)			200,000		146,500	
TRS IN - Skate Park From donation (TH)					7,500	0
TRS IN - Park restrooms			125,000			
TRS IN - Pool Reapir			42,200			
Total Transfers Between Funds	1,214,546	1,520,794	2,013,142	1,859,478	1,256,110	2,358,253

TOTAL NEW REVENUES	4,354,375	4,363,121	5,019,639	5,037,172	4,707,707	5,680,685
Beginning Fund Balance	1,367,888	1,102,786	674,919	942,630	750,942	691,917
TOTAL GENERAL FUND REVENUES	5,722,262	5,465,907	5,694,558	5,979,802	5,458,649	6,372,602

CITY OF OTHELLO
2017 Revenue Budget
General Fund 001

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

This
Page
Intentionally
Left
Blank

**CITY OF OTHELLO
2017 Expenditure Budget
General Fund 001**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
--	-------------	-------------	-------------	-------------	-------------	----------------------

GENERAL FUND EXPENDITURES

**GENERAL ADMINISTRATION
LEGISLATIVE**

Code Book Update	2,771	3,918	6,833	3,987	3,781	6,000
Advertising-Legal Publications	1,636	1,086	2,098	1,152	2,946	3,200
Adams County Recording Fees	0	148	0	309	152	400
Salaries - Council	26,288	29,000	27,750	28,301	31,375	31,000
Salaries - Mayor	7,831	9,000	9,000	9,000	9,300	10,320
Benefits - Council	2,159	2,359	2,279	2,345	2,617	2,500
Benefits - Mayor	634	723	726	733	763	833
Supplies - Council	22	273	308	0	42	
Publications	125					
Telephone - Mayor	808	685	890	1,270	1,021	1,440
Air Cards - Council Computers	1,000	960	739	120	0	
Mayor\Council Travel	0	1,635	1,008	3,195	2,465	3,500
Travel/Loding/Meals/Mileage	440	65	0	102	0	
Retreat Costs	45	126	0	130	172	200
Contingency Exp-Mayor Approved	268	241	400	651	239	500
Education/Conferences	106	855	1,193	1,025	655	800
Adams Co. (Election costs)		5,784		0		7,000
Voters Registration Cost	2,962	1,580	1,595	3,471	6,823	2,000
Legislative Total	47,092	58,440	54,817	55,790	62,352	69,693

JUDICIAL

County Prosecutor	75,000	75,000	75,000	75,000	98,184	105,000
Judicial Total	75,000	75,000	75,000	75,000	98,184	105,000

EXECUTIVE - Administrator

Salary - Administrator	101,514	93,938	115,000	117,300	122,500	124,950
Salary - Admin. Secretary	28,121	38,549	42,309	45,574	42,486	47,416
Benefits - Administrator	28,562	23,872	34,457	36,621	39,399	40,566
Benefits - Admin. Secretary	14,209	20,264	21,897	23,482	23,181	26,095
Small Tools & Equipment	371		370		13	0
Professional Services-Labor		155	0	196	196	200
I-Pad Aircard	993	677	687	750	639	700
Travel/Lodging/Meals/Mileage	6,643	3,550	3,398	1,420	3,238	3,000
Advertising	375					
Administration Educ\Conf	1,480	1,424	791	645	1,831	1,500
Dues - Administrator	233	242	290	151	315	325
Executive Total	182,500	182,671	219,199	226,140	233,797	244,752

CIVIL SERVICE TESTING

Civil Service Supplies	224	0	128	51	184	300
Civil Services - Prof Services	1,413	980	980	980	1,008	1,100
Civil Service Postage	24	22	47	64	140	100
Civil Service Advertising	0	0	13	0	0	100
Civil Service Testing Total	1,661	1,002	1,168	1,095	1,332	1,600

FINANCIAL SERVICES

Salary - Finance Officer	99,490	89,250	94,500	99,000	104,040	106,121
Salary - Vacant		9,631	0			
Salary - Deputy Finance Officer	43,978	49,809	53,345	57,133	58,275	59,441
Benefits - Employment Security						
Benefits - Finance Officer	27,491	29,521	31,262	33,369	36,145	37,021
Benefits - Vacant						
Benefits - Deputy Finance Officer	19,947	22,108	23,867	25,669	27,232	28,392
Office & Operating Supplies						
Publications - Budget Book	188					
Small Tools & Equipment	2,494		4,467	1,268	473	3,000
State Audit	17,189	2,016	16,577	23,644	25,974	13,000
Microflex Recovery Fee	290	216	112	49	12	200
Professional Services	400			273	133	1,000
Travel/Lodging/Meals/Mileage	1,954	1,172	627	994	844	1,100
Advertising	423				39	

**CITY OF OTHELLO
2017 Expenditure Budget
General Fund 001**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
Miscellaneous						
Training	448					
Finance Education\Conferences	948	882	1,192	998	1,003	1,600
Bank Charges	588	125	20	147	0	
Financial Services	215,827	204,729	225,969	242,544	254,171	250,875

RECORDS SERVICES

Salary - Admin Secretary						
Salary - City Clerk	62,906	65,921	65,537	73,076	72,950	74,391
Salary - Admin Temp				7,731	4,308	4,798
Salary - Receptionist/Clerk	34,436	37,857	41,130	45,638	47,740	49,898
Salary - Utility Billing Clerk	42,790	43,606	0			
Overtime	31	459	36	265	584	1,000
Benefits - Misc	7,760	4,668	256	1,480	652	750
Benefits - Records			0			
Benefits - Admin Secretary						
Benefits - City Clerk	22,974	24,114	25,847	28,401	29,937	31,046
Benefits - Admin Temp				692	398	241
Benefits - Receptionist/Clerk	18,450	20,108	21,699	23,494	25,145	26,569
Benefits - Utility Billing Clerk	19,690	21,050	0		0	
Benefits - Overtime	5	71	6	45	113	80
Office & Operating Supplies	10,846	10,838	13,077	15,723	14,331	16,500
Publications	1,128	190	0	168	168	250
Professional Services	0	0	0	0		
Web Hosting - Code Publishing	0			0		
Postage Meter Charges	3,229	3,678	2,906	2,926	1,479	3,000
Postage	2,242	2,049	1,826	1,578	3,542	5,000
Telephone	5,048	5,687	6,610	7,065	6,982	7,000
Travel/Lodging/Meals/Mileage	977	1,609	990	1,657	2,084	1,500
Advertising - Other	1,063	460	1,578	815	1,439	1,000
Clerks Education\Conferences	961	744	988	1,865	486	1,500
Fees & Dues	315	330	540	552	645	600
Printing Costs	827	0	0	0	0	1,000
Prof. Services - Boarddocs	540	540	582	582	582	600
Records Services Total	236,218	243,978	183,609	213,752	213,564	226,723

FACILITIES

Bldg. Operating Supplies	4,693	3,597	5,616	3,761	5,109	5,000
Fuel - General Gov't Use	116					
Minor Equip/Office	824	190	0			
Janitorial Services	24,300	24,999	15,498	15,818	13,819	16,500
City Hall Electricity	26,102	25,089	25,552	27,079	27,008	27,000
City Hall Natural Gas	5,396	5,483	7,083	7,484	6,282	9,000
City Hall Wtr\Swr Usage	3,493	4,073	4,509	5,100	5,441	5,100
Bldg. Repairs & Maint	11,847	10,705	13,457	10,855	9,231	7,250
Minor Equip. Repairs & Maint.	29	0	0			
Vehicle Repairs & Maint.	739		0			
City Hall Grounds Maint	1,058	2,735	554	485	3,139	7,250
Facilities Total	78,597	76,870	72,269	70,582	70,029	77,100

RISK MANAGEMENT

WCIA - Auto Physical Damage	11,983	12,295	14,098	13,599	13,876	13,876
WCIA - Boiler, Machinery	1,094	1,090	1,054	875	850	850
WCIA - Crime/Fidelity	435	435	450	432	413	434
WCIA - Liability Insurance	134,187	126,015	138,731	142,241	129,359	137,209
WCIA - Property	27,346	27,259	28,531	28,531	28,241	28,241
Risk Management Total	175,045	167,094	182,864	185,678	172,739	180,610

LEGAL

Attorney Contract	59,953	47,362	58,403	132,433	75,654	85,000
Ogden Murphy Wallace	2,305	712	1,048	596	0	
Legal Total	62,258	48,074	59,451	133,029	75,654	85,000

INFORMATION SYSTEMS TECHNOLOGY

Salary - Info Tech	54,415	55,077	56,686	62,900	75,362	75,000
Benefits - Info Tech	21,499	22,946	24,442	26,696	31,055	29,906

**CITY OF OTHELLO
2017 Expenditure Budget
General Fund 001**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
Office & Operating Supplies	231	496	480	337	461	500
Fuel - Info Tech	200	0	0	200	0	200
Small Tools & Equip.	896	1,298	960	1,136	478	1,200
Prof Services - Info Tech	12,431	10,942	14,153	13,975	18,000	20,000
Communications - Info Tech	782	1,096	1,196	1,839	1,322	2,000
Prof Services - Noel Communications	3,895	3,895	3,899	3,895	3,895	4,000
Travel/Lodging/Meals/Mileage	975	1,124	1,245	1,339	1,500	3,000
Repair & Maint. - Info Tech	1,730	2,297	1,949	2,570	2,500	0
Miscellaneous & Training	1,527	1,461	1,241	1,244	1,890	2,000
Fees & Dues - Info Tech	942	1,067	787	1,080	1,150	1,200
Information Systems Technology Total	99,524	101,701	107,038	117,212	137,613	139,006
OTHER GENERAL GOVERNMENTAL						
Central Services - Professional Services					(901,195)	
Miscellaneous						
Adams County visitors guide	615	615	615	725	725	725
Employee Awards	442	525	0	649	770	600
City Safety Committee	1,827	214	280	1,110	791	2,000
Fees - AWC	4,565	4,611	4,676	4,805	4,906	5,040
City Dues & Fees	2,623	819	321	1,049	280	500
Fourth of July Fireworks	10,000	10,000	10,000	10,000	10,000	10,000
Adams County Dev Council Fee	3,748	3,682	3,783	4,197	4,331	4,496
Annual Cleanup	3,242	1,614	341	408		
Refund - Leasehold Excise Tax		8	0	0		
Food & Beverage/Meetings	773	652	313	673	65	400
Tourism Radio Station - Maint & Repair	0	0		0		
Miscellaneous	949	27,086	1,167	447	245	2,000
Weed Abatement-City Lots	85	85	123	123	123	130
Other General Governmental Total	28,869	49,911	21,618	24,186	(878,960)	25,891
COMMUNITY SERVICES						
Literacy Council				0		
Adams County Health	2,114	1,784	1,629	1,768	2,066	2,100
Total Community Services	2,114	1,784	1,629	1,768	2,066	2,100
TOTAL GENERAL ADMINISTRATION	1,204,706	1,211,254	1,204,631	1,346,776	442,541	1,408,350
NON-EXPENDITURES						
Non-Exp/State Building Code Fee						
Non-Exp/Sales Tax Remittance	8,498	12,543	7,031	8,997	7,737	9,500
Non-Expenditure Total	8,498	12,543	7,031	8,997	7,737	9,500
CAPITAL EXPENDITURES						
Electronic Imaging System		-	8,729			
Server Upgrades		20,920	-			16,750
PC Replacement	7,393	6,258	1,226	7,051	7,004	23,000
New Router	30,416		4,348		3,000	
New Network Switch		3,076	-	4,785		4,000
Exchange Migration into the cloud	5,423					1,800
Beautification Committee (St Lighting)	4,857		3,990		25,000	
New Phone System			21,571		9,974	
Capital Expenditures Total	48,090	30,254	39,864	11,836	44,978	45,550
TRANSFERS						
TRS - Fund 401 Hydrant Costs	36,000	36,000	13,440	13,650	13,560	13,770
TRS - Strts (PW)\Code Enforce						
TRS - Park Mitigation ('06, '07, '08)						
Transfers Total	36,000	36,000	13,440	13,650	13,560	13,770
TOTAL NON-OPERATING EXPENDITURES	92,588	78,797	60,335	34,483	66,275	68,820
GRAND TOTAL- GEN'L ADMIN	1,297,294	1,290,051	1,264,965	1,381,259	508,816	1,477,170
POLICE DEPARTMENT ADMINISTRATION						
Payments to LEOFF I Retirees	8,464	7,699	8,434	6,514	6,294	6,500

**CITY OF OTHELLO
2017 Expenditure Budget
General Fund 001**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
Benefits-LEOFF I Med	80,988	60,953	50,087	63,664	54,462	60,000
Benefits-LEOFF I L/T Care Ins.	7,425	8,632	13,878	16,523	5,429	16,500
Sales & Use Tax	0			0		
Total Administration	96,876	77,285	72,398	86,701	66,184	83,000

POLICE OPERATIONS

Salary - Chief	84,337	86,192	78,015	90,833	96,600	98,532
Salary - Sergeant #1 - Josue Silva			41,738	71,287	75,724	80,223
Salary - Assistant Chief - Dave Rehaume	72,410	39,847	28,071	82,108	86,213	87,938
Salary - Sergeant #2 - Brent McFarlane	72,548	74,144	56,800	71,146	78,075	77,067
Salary - Sergeant #3 - Aaron Garza	12,482	65,357	73,296	77,787	82,835	84,492
Salary - Sergeant #4 - David Maulen					53,550	75,214
Overtime	26,038	32,816	45,983	63,925	96,084	60,000
Reserves				0		
Translators	1,780	5,897	1,955	1,262	1,126	2,000
Benefits - Chief	25,667	26,727	19,105	29,156	31,574	29,729
Benefits - Sergeant #1 - Josue Silva			16,149	26,609	28,718	30,361
Benefits - Assistant Chief - Dave Rehaume	23,752	9,418	8,611	26,110	27,383	28,364
Benefits - Sergeant #2 - Brent McFarlane	23,707	24,754	18,192	26,638	29,020	29,931
Benefits - Sergeant #3 - Aaron Garza	3,947	23,636	25,671	27,457	29,785	30,943
Benefits - Sergeant #4 - David Maulen					19,434	29,679
Benefits - Overtime	3,837	4,726	7,174	9,961	16,568	7,000
Benefits - Reserves	103	25	1,209	0		
Benefits - Translator	47	23	18	20	5	50
Uniform Purchases	21,472	6,672	6,565	27,136	11,714	15,000
Police Operating Supplies	19,242	10,342	7,181	8,963	6,647	9,000
Uniform Cleaning	2,615	2,052	2,297	719	91	500
Evidence Supplies/Equipment	5,145	5,509	1,790	1,158	1,015	1,500
Firing Range Supplies/Equip.	110	23	321	80	676	500
Ammunition	2,986	3,671	3,536	3,953	3,999	4,000
Small Equipment	21,134	20,376	11,383	39,065	18,383	15,000
Uniform Boot Allowance				0	0	
Professional Services - Labor	10,457	19,937	37,403	568	2,948	1,000
AWC Retro Program				0		
Entry level Medical Exams	2,172	1,429	2,924	2,220	2,524	2,000
Medical Services - Prisoners	3,960	528	3,154	0	4,184	4,000
Postage	1,355	1,443	1,293	1,295	1,670	1,300
Advertising - Police Operations	287	130	573	387	345	500
Organizational Dues	1,305	1,160	1,225	1,064	2,055	1,400
Gun Permits/Dealer Licenses	2,601	3,781	2,835	2,714	2,596	2,200
Accreditation Costs		46		0	1,068	0
Verizon Wireless	12,549	12,219	11,809	12,067	8,126	10,000
Jail Services	38,109	21,738	41,584	50,472	51,764	65,000
Tactical Response Team Supplies				0		
Total Operations	496,151	504,619	557,859	756,161	872,501	884,423

INVESTIGATIONS

Salary - Officer 33 - (Leave Vacant)	45,368	0		0		
Overtime				0		
Benefits - Officer 33 - (Leave Vacant)	16,956	0		0		
Operating Supplies	0	226	122	0		
Photo Supplies				0		
Dues/Fees/Registration				0		
Miscellaneous	198	1,343	26,336	23		
Total Investigations	62,522	1,569	26,458	23	0	0

CRIMINAL JUSTICE & TRAINING

D.C.D. Grants 1,2,3				0		
Travel/Lodging, Meals, Mileage	2,963	6,864	4,005	8,417	11,514	15,000
Training - Staff & Reserves	6,683	7,132	5,322	4,224	16,218	10,000
Academy Training - New Hires	6,662	9,567	0	6,126	6,374	7,000
DOJ/DOComm. Crime Victims Grant			1,755	2,590	0	
Lexipol						5,800
Total Training	16,308	23,564	11,082	21,357	34,107	37,800

**CITY OF OTHELLO
2017 Expenditure Budget
General Fund 001**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
FACILITIES						
Small Tools & Equipment				0		
Electricity - Park Cameras	0			0		
Building Repairs & Maintenance	1,242	354	2,802	851	426	600
Minor Equip. Repair & Maint.	4,240	554	1,451	50	0	2,000
Firing Range Improvements	0	0	0	0	0	250
Total Facilities	5,482	908	4,252	901	426	2,850

TRAFFIC PATROL						
Salary - Officer 27 E Martinez	57,294	49,883	47,016	55,519	57,692	61,574
Salary - Officer 32 C Garza	53,077	55,661	27,269	51,376	57,330	59,939
Salary - Officer 34 (To fill)	41,974	43,843	45,533	61,016	47,564	58,278
Salary - Officer 35 A Hayden	51,755	54,710	56,398	34,686	60,239	61,192
Salary - Officer 37 R Hernandez	50,265	53,948	55,405	59,921	24,351	56,929
Salary - Officer 38 - Leave Vacant	53,638	22,638	0	0		
Salary - Officer 28 S Carlson	35,755	19,318	49,628	51,887	59,001	57,121
Salary - Officer 31 J Mendoza	44,168	51,708	52,980	58,918	62,291	63,861
Salary - Officer 26 O Shevchuk	54,292	53,730	56,374	62,034	39,674	52,633
Salary - Officer 36 S Anderson	53,638	56,082	56,629	61,956	63,191	64,251
Salary - Officer 39 (To Fill)	50,375	53,417	55,705	60,124	46,863	58,278
Salary - Officer 40 Leave Vacant	26,837	50,402	53,266	58,909	17,791	
Benefits - Misc.	12,627	1,647	845	2,286	1,407	
Benefits - Officer 27 E Martinez	22,649	22,449	20,693	24,820	26,464	27,821
Benefits - Officer 32 C Garza	21,266	22,414	11,989	24,373	26,727	27,598
Benefits - Officer 34 (To Fill)	15,924	18,207	17,986	25,767	20,597	27,372
Benefits - Officer 35 A Hayden	21,110	22,305	23,490	16,195	26,791	27,769
Benefits - Officer 37 R Hernandez	20,854	22,149	23,286	25,071	10,815	27,188
Benefits - Officer 38 - Leave Vacant	21,261	9,114	0	0		
Benefits - Officer 28 S Carlson	17,364	8,883	22,587	22,376	26,723	27,214
Benefits - Officer 31 J Mendoza	15,605	21,911	23,050	25,066	27,046	28,132
Benefits - Officer 26 O Shevchuk	21,267	22,107	23,512	25,356	17,712	26,603
Benefits - Officer 36 S Anderson	20,367	22,408	23,543	25,413	27,118	28,185
Benefits - Officer 39 (To Fill)	20,936	22,111	23,423	25,511	20,392	27,372
Benefits - Officer 40 Leave Vacant	11,912	21,780	23,102	25,065	8,589	
Fuel Costs	27,917	23,981	24,847	23,695	24,951	23,000
Taser Maintenance						3,300
Car Repair & Maintenance	13,048	14,238	16,740	15,102	22,791	16,000
Total Traffic Patrol	857,174	841,044	835,295	922,439	824,111	911,610

Protective Inspections						
Salary - Code Enforcement	37,702	40,881	43,764	46,687	49,022	50,002
Overtime - Code Enforcement	259	217	680	204	106	500
Benefits - Code Enforcement	17,738	21,081	22,258	23,829	25,903	26,725
Overtime - Benefits	39	33	117	37	20	
Office & Operating Supplies	610	183	858	340	212	500
Uniform Purchase		1,196	90	465	161	500
Weed Control	0			0		
Dog Pound Operation	326	6	0	0		
Fuel - Code Enforcement	1,580	1,192	1,314	684	884	800
Veterinary Cost	952	114	1,187	778	570	1,000
Pet Rescue Contract	10,000	10,000	15,000	15,002	20,000	20,000
Postage	69	62	112	2	28	
Telephone	470	449	491	750	639	500
Dog Pound - City Water & Sewer Use	330	372	391	101	0	
Vehicle Repair & Maintenance	50	1,189	779	1,100	446	2,000
Dog Pound - Maint. & Repair		103	0	0		
Education/Conferences	0	1,598	578	1,243	200	600
Total Code Enforcement Department	70,124	78,677	87,619	91,222	98,191	103,127

DISPATCH						
Salary - Dispatcher 40	45,878	46,887	47,825	48,781	50,166	50,752
Salary - Dispatcher 41	45,200	46,194	47,118	48,060	50,223	51,472
Salary - Dispatcher 42	37,181	42,283	44,600	47,374	49,022	50,002
Salary - Dispatcher 43	41,967	45,082	47,662	48,060	49,022	50,002
Salary - Dispatcher 44	45,634	46,194	48,420	49,022	31,760	51,002
Salary - Dispatcher 46	39,047	42,308	44,749	46,687	49,022	50,002

**CITY OF OTHELLO
2017 Expenditure Budget
General Fund 001**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
Salary - Dispatch P/T 47	21,946	14,208	14,592	15,641	16,065	25,001
Salary - Dispatch P/T 48 (new hire)				13,546	29,717	25,001
Overtime	5,798	6,519	11,516	9,307	10,138	9,000
Benefits - Dispatch	2,652	114	1,702	548	677	2,000
Benefits - Dispatcher 40	20,644	21,688	22,895	24,141	25,659	26,870
Benefits - Dispatcher 41	20,066	21,465	22,766	23,986	25,684	27,010
Benefits - Dispatcher 42	16,379	20,876	22,390	23,954	25,494	26,725
Benefits - Dispatcher 43	19,594	22,469	22,871	23,989	25,436	26,725
Benefits - Dispatcher 44	20,064	21,448	22,907	24,140	16,561	26,919
Benefits - Dispatcher 46	18,897	20,816	22,333	23,896	25,516	26,725
Benefits - Dispatcher P/T 47	3,218	1,180	1,221	1,323	1,383	17,667
Benefits - Dispatch P/T 48 (new hire)				1,105	11,423	17,667
Benefits - Overtime Dispatchers	833	1,052	1,978	1,670	1,953	2,000
Office & Operating Supplies	6,406	8,142	3,617	6,685	6,557	7,000
Dispatch Equip. Service Contract	27,314	27,795	31,686	24,456	39,154	43,000
Telephone				0		
Century Link - Dispatch	9,922	10,421	10,741	10,966	10,904	10,000
Access Fee	0	0	0	0		
Machinery & Equipment					19,522	
Total Dispatch	448,641	467,141	493,587	517,337	571,056	622,542

TOTAL POLICE OPERATING EXPENDITURES	2,053,278	1,994,807	2,088,551	2,396,140	2,466,576	2,645,352
--	------------------	------------------	------------------	------------------	------------------	------------------

CAPITAL EXPENDITURES

Spillman Software				53,990		
Patrol Vehicles	66,527		77,073	88,913	45,223	144,000
Dispatch Center Radio Update						
Taser w/ replacement contract						
Dispatch 911 Telephone Recorder						
In-Car Police Digital Video		57,305	-			
Fingerprint Machine						
ASAP Ceramic Vests						
Portable Radios						12,000
AED's for remaining patrol vehicles						
Central Services IT						
WC Step Up Pay						
Mobile Data Terminal						
Total Capital Expenditures	66,527	57,305	77,073	142,903	45,223	156,000

TRANSFERS

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

TOTAL POLICE NON-OPER EXPENDITURES	76,527	67,305	87,073	152,903	55,223	166,000
---	---------------	---------------	---------------	----------------	---------------	----------------

GRAND TOTAL - LAW ENFORCEMENT	2,129,805	2,062,112	2,175,624	2,549,042	2,521,799	2,811,352
--------------------------------------	------------------	------------------	------------------	------------------	------------------	------------------

**FIRE DEPARTMENT
ADMINISTRATION**

Payments to LEOFF I Retirees	1,199	1,259	1,259	2,308	2,518	2,600
Benefits-LEOFF Retirees Medical	22,682	30,414	29,467	24,592	24,935	30,000
Benefits-LEOFF L. T. Care Ins.	1,674	0	6,768	4,123	6,768	8,000
Total Administration	25,555	31,673	37,493	31,023	34,220	40,600

Office & Operating Supplies						
Building Repair & Maintenance	13,640		328	43	3,575	500
Grounds Maintenance	258	496	0	370	14	400
Adams County Fire District #5	235,746	241,050	246,514	250,417	251,169	252,802
Hydrant Usage	0					
Irrigation Water Services	373	463	470	871	1,160	1,050
Total Operations	250,017	242,010	247,312	251,702	255,918	254,752

CAPITAL EXPENDITURES

Fire Truck purchase						
Generator	32,890				33,485	
Total	32,890	-	-	-	33,485	-

**CITY OF OTHELLO
2017 Expenditure Budget
General Fund 001**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
Transfers						
Fire Truck Purchase (Tsr to Fire Reserve)		80,000			(See REET)	
Total Transfers	-	80,000	-	-	-	-
GRAND TOTAL - FIRE SERVICES	308,462	353,683	284,805	282,725	323,623	295,352

**PARKS & RECREATION
RECREATIONAL SERVICES & PROGRAMS**

Professional Services - PW					384,429	
Salary - Park & Rec Coordinator	29,206	43,333	44,199	46,420	33,772	47,476
Salary - Park & Rec Assistant						15,600
Benefits - Park & Rec Coordinator	14,557	21,798	22,403	23,797	20,060	26,107
Benefits - Park & Rec Assistant						15,940
Office & Operating Supplies	372	173	548	1,249	1,481	1,500
Fuel	495	356	279	122	0	600
Prof Services - Engineering (Park)			11,000	11,000	8,500	11,000
Telephone	1,011	870	872	951	810	800
Postage	43	65	185	84	54	100
Travel/Lodging/Meals/Mileage	610	32	0	705	739	1,000
Advertising	1,630	3,566	3,391	2,591	1,971	2,500
Ball Field Lighting	9,614	6,523	5,224	8,897	9,896	8,000
Concessions Water/Sewer Usage	1,018	1,767	2,240	2,399	2,982	1,700
Fees/Dues/Registration	199	652	515	675	659	700
Recreation Programs	2,333	0	628	2,990	2,974	3,000
City trips & Tours Travel expense		0	0			
Training		304	120	408	307	500
Little League - Uniforms						21,675
Little League - Equipment						12,600
Little League - Advertising						2,500
Little League - Fees/Dues						1,800
Total Recreation Services & Programs	61,088	79,438	91,603	102,290	468,634	175,098

RECREATIONAL POOL PROGRAM

Salaries - Lifeguards	44,462	51,705	59,084	66,505	62,569	66,500
Salary - Pool Manager	5,109	6,696	7,716	6,273	6,457	6,300
Salary - Asst. Pool Manager	3,890	5,158	3,970	12,263	9,669	12,200
Salary - Concessions	12,527	16,909	17,863	23,934	19,986	24,500
Salary - Event Instructors		120	0	0	0	
Overtime	0	437	1,386	80	0	
Benefits (fica, medicare, L&I, Unemp)	7,168	7,906	10,173	13,035	15,101	8,000
Benefits - Pool Manager	643	837	1,056	1,001	1,213	1,000
Benefits - Asst. Pool Mgr.	504	716	591	2,038	1,929	2,000
Benefits - Concessions	1,125	1,517	1,628	4,788	4,971	2,600
Benefits - Overtime	0	83	129	8	0	
Office & Operating supplies	640	702	1,367	2,519	1,685	1,700
Supplies - Safety	241	1,073	1,330	1,500	1,265	1,500
Pool Supplies - Chemicals	14,498	13,743	15,422	11,013	16,728	17,000
Staff Uniforms	1,971	1,600	1,837	1,852	2,027	2,200
Concession Supplies	6,725	9,227	11,810	11,257	14,031	12,500
Minor Equipment - pool programs	0	388	18	244	568	250
Telephone - Pool	847	863	890	955	698	700
Advertising	1,429	1,500	2,903	1,204	2,321	2,500
Miscellaneous	513	692	520	505	384	600
Training - Pool Staff	2,155	3,230	3,893	3,980	4,041	4,000
Total Pool Program	104,447	125,102	143,588	164,954	165,642	166,050

PARKS DEPARTMENT-CONCESSIONS

Salary - Park Concession						15,000
Benefits - Park Concession						2,000
Office & Operating - Park Prog						1,000
Supplies - Safety						300
Staff Uniforms						300
Concessions supplies		19	0			12,500
Minor Equipment - Park Prog						100

**CITY OF OTHELLO
2017 Expenditure Budget
General Fund 001**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
Miscellaneous						300
Park staff training						200
Total Park Concessions	0	19	0	0	0	31,700

PARKS DEPARTMENT-POOL FACILITIES

Pool Maintenance Supplies	2,784	2,654	1,816	1,773	2,628	2,600
Small Tools & Equipment	443	218	1,325	873	331	1,000
Electricity	13,477	15,903	13,905	16,445	15,133	17,000
Cascade Gas	9,945	4,332	2,973	6,361	8,370	7,000
Water & Sewer-PAY to W/S	8,415	11,161	8,011	10,361	8,709	6,500
Pool EQ and Structure R&M	7,138	25,495	7,527	6,844	11,556	7,700
Pool Operating Permits & Fees	420	578	120	420	420	500
Annual Payment to Adams County	10,000	10,000	10,000	10,000	10,000	10,000
Total Pool Facilities	52,622	70,341	45,677	53,076	57,148	52,300

PARKS - FACILITIES

Operating Supplies	38					
Safety Supplies	154	210	294	687	782	1,000
Grounds Maintenance Supplies	0				168	
Parks Small Tools & Equipment	1,069	3,137	1,230	1,090	1,279	1,500
Parks Travel		0	0	0	0	
Park Restroom Rentals	1,470	1,375	1,920	3,936	370	2,500
Electricity - Parks & Facilities	15,981	15,458	16,679	17,410	18,481	17,500
Irrigation Expenses	14,037	14,053	14,132	15,279	15,711	16,000
Parks Water Usage	9,844	10,796	14,022	14,978	16,612	15,500
Grounds Maintenance	10,998	11,890	11,841	6,504	13,347	13,200
Walk path / Sidewalk Improvements				0	8,929	8,000
Park Equipment - Repairs & Maint	5,539	6,639	9,481	3,388	11,724	9,500
Park Structure Repair & Mtn.	9,036	15,896	11,948	8,562	17,371	14,500
Vandalism - Repair & Maint.	1,236	2,858	3,369	2,249	1,830	3,500
Vehicle Repair & Maintenance		0				
Sprinkler System Maintenance	10,120	3,351	7,672	5,434	6,999	9,000
Miscellaneous	20	22	0	0	0	50
Parks Training\Education	199	224	0	0	814	1,000
Total Park Facilities	79,739	85,908	92,587	79,517	114,417	112,750

TOTAL PARK & REC OPER EXPENDITURES	297,896	360,809	373,454	399,836	805,841	537,898
---	----------------	----------------	----------------	----------------	----------------	----------------

PARK & REC CAPITAL EXPENDITURES

Pool - Tile Repair			46,644			
Pool - Chlorinator			2,686			
Farmers Market				6,287	546	
Parks - Tables for parks (10)	10,638					
Pool - Picnic Tables & Chairs	4,984					
Pool - concrete pad	4,683	2,485	-			
Ballfields - Dirt for Fields	15,222		0			
Skateboard Park lighting			867	4,622	286,985	25,000
Additional Park Restrooms			124,923	45,236		
Ball Field Renovation		49,406	0			
Ball Field Concession Stand Renovation		-	-		1,016	
Service Trucks (2) (Shared cost)		48,145				
Soccer Fields at School		0				
Walk path project (grant with match)				0	0	
Lions Park - Old Bathroom remodel						
Lawn Mower/Broom						128,500
Total Capital Expenditures	35,527	100,037	175,120	56,145	288,547	153,500

PARK & REC INTERFUND TRANSFERS

Trs-Out Fund 103 Skateboard Park						
Trs-Out Fund 103 Community Ctr.	100,000	50,000	-			
TRS-Out Fund 104 Park property purchase		50,000	-			
Trs-Out Fund 310 Main St. Proejct						
Trs-Out PW Alloc/Street Fund 101	241,604	359,998	330,006	264,746	0	436,109
Total Interfund Transfers	341,604	459,998	330,006	264,746	0	436,109

**CITY OF OTHELLO
2017 Expenditure Budget
General Fund 001**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
GRAND TOTAL - PARKS & RECREATION	675,027	920,844	878,581	720,727	1,094,388	1,127,507
PLANNING & BUILDING DEPARTMENT						
PLANNING DEPARTMENT						
Salary - City Planner (80%)			5,193	75,000	67,500	73,440
Salary - Secretary (25%)	15,297	14,898	15,353	15,930	8,064	8,019
Benefits - City Planner (80%)			2,156	28,772	25,665	27,460
Benefits - Secretary (25%)	7,350	7,778	8,149	8,856	4,659	4,761
Office & Operating Supplies	212	236	17	831	414	500
Small Equipment	58	0	0	43	225	200
Prof. Serv. - Planning	38,400	38,400	38,400	2,500	511	0
Prof. Serv. - Planning/engineering	360			1,441	444	15,000
Prof. Serv. - Maps, Aerial Photos	461			5,454	5,968	
Prof. Serv. Engineering - Plat/Plan Review	(1,249)	11,966	19,938	85,638	36,580	12,000
Prof. Services - Translator						
Postage	1,236	619	493	290	384	400
Telephone	290	259	266	279	702	300
Travel/Lodging/Meals/Mileage	222	0		1,243	1,068	1,550
Advertising-Legals	104	323	131	758	622	500
Planning Education\Conferences	0	0	0	1,797	173	1,500
Dues & Fees	0	0	0	162	389	400
GIS System						
Total Planning Department	62,741	74,479	90,096	228,994	153,369	146,030
BUILDING DEPARTMENT						
Salary - Building Official (20%)					16,875	18,360
Benefits - Building Official (20%)					6,416	6,865
Salary - Secretary (75%)	15,297	14,898	15,353	15,930	24,191	24,057
Benefits - Secretary (75%)	7,350	7,778	8,149	8,761	13,914	14,282
Office & Operating supplies	0	265	0	164	534	500
Publications & Code Books	0	0	0	0	1,366	150
Small Equip. Purchases			0			
Prof. Svcs - Engineering				5,550	7,813	0
Prof. Svcs - Permit Center	111,188	65,004	36,600	34,938	16,293	36,000
SAFEBUILT - School Charges						
SAFEBUILT - Other City Charges						
Postage	222	681	237	88	133	100
Dues & Fees	95	0	0	25	482	150
Building Education\Conferences	0	0	0	0	1,719	750
Building Travel						
Total Building Department	134,152	88,626	60,340	65,457	89,736	101,214
GRAND TOTAL - PLAN & BLDG DEPARTMENT	196,893	163,105	150,436	294,451	243,104	247,244
LIBRARY						
OPERATING EXPENSES						
MCL Payment (Revs from ACLD)	0					
Bldg. Repair & Maintenance	11,996	1,194	2,227	377	1,528	2,000
Library A/C Replacement						
Operating Total	11,996	1,194	2,227	377	1,528	2,000
LIBRARY EXPENDITURES TOTAL	11,996	1,194	2,227	377	1,528	2,000
Payroll Clearing			(4,711)	(721)	(1,000)	
TOTAL GENERAL FUND OPER EXPENDITURES	4,040,341	4,004,851	4,104,104	4,720,305	4,249,729	5,136,196
TOTAL GEN FUND NON-OPER EXPENDITURES	579,136	786,137	647,824	507,556	442,530	824,429
GRAND TOTAL GENERAL FUND	4,619,477	4,790,988	4,751,928	5,227,861	4,692,258	5,960,625

CITY OF OTHELLO
2017 Expenditure Budget
General Fund 001

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

This
Page
Intentionally
Left
Blank

**CITY OF OTHELLO
2017 Revenue Budget
STREET FUND 101**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
--	-------------	-------------	-------------	-------------	-------------	----------------------

STREET FUND REVENUES

BEGINNING FUND BALANCE	470,744	681,690	430,818	535,487	458,566	342,543
-------------------------------	----------------	----------------	----------------	----------------	----------------	----------------

TAXES

Local Retail Sales Tax (50% split with Gen)	460,000	645,962	669,988	683,932	725,102	720,000
Property Tax						
Total Taxes	460,000	645,962	669,988	683,932	725,102	720,000

LICENSES & PERMITS

Right-of-Way Usage Permits	2,197	2,030	2,403	2,170	1,470	2,000
Curb Cutting Permits						
Total Licenses & Permits	2,197	2,030	2,403	2,170	1,470	2,000

INTERGOVERNMENTAL

WSDOT Walk/bike Path Loop						
Department of Transportation		9,500	0		19,411	5,589
Transportation Improvement Board		229,384	96,575	350,073	1,423,637	0
TIB 1st (26-Soda)						760,618
Multimodal Transportation					7,961	8,269
M.V. Fuel Tax - City Streets	151,602	154,943	156,045	159,811	162,565	164,115
M.V. Appropriations (ESSB 5987)				2,338	5,374	7,245
Road Tax - Lieu of Property Tax						
Adams Co Trans Project	47,192	46,348	44,381	0	99,176	39,000
Quadco-Scootney Feasibility						
Reimbursement	1,300					
Total Intergovernmental	200,094	440,175	297,001	512,222	1,718,124	984,836

Charges for Services

Plan Review Fee						
Latecomers Agmt. Chgs					84,665	-
Total Charges For Services	-	-	-	-	84,665	-

MISCELLANEOUS:

Investment Interest	2,706	1,264	884	935	900	1,277
Street Rep/Water & Sewer						
Other Misc. Street Rev	442	890	1,922	1,678	192	200
Sale of Equip/Salvage	15,696	610	10,500	0		
Prior Year(s) Corrections		(790)				
Total Miscellaneous	18,845	1,974	13,306	2,613	1,092	1,477

PWTF Loan Proceeds-SR24

Sales of Fixed Assets						
Total Other Financing Sources	0	0	0	0	0	0

TRANSFERS BETWEEN FUNDS:

Trs-In Fund 135/Beautification lighting proj		38,000				
TRS - Street Reserves (1 Truck)						
TRS - Fund 140 Util Tax - Service Trk.	10,500					
TRS - Fund 140 Util Tax - St projects	230,000		90,000	0	0	194,000
TRS - Fund 140 Util Tax						
TRS - Fund 140 Util Tax - Seasonal work					56,250	
TRS - REET Fund 135 (Street Overlays)		200,000	73,000			
TRS - Street Reserve Fund 110 (street projects)		144,600	36,647	16,000		6,725

**CITY OF OTHELLO
2017 Revenue Budget
STREET FUND 101**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
TRs - Fund 406 1st ave Alley approaches					38,945	
Code Enfrmnt Allocation						
Public Works Allocation (Park & Rec)	423,163	359,998	330,006	264,746	0	436,109
Public Works Allocation (Water)	242,768	368,316	393,167	390,238	0	521,308
Public Works Allocation (Sewer)	48,198	32,324	40,856	64,514	0	151,308
TRs - from Fund 310			353	0		
Total Transfers	954,629	1,143,238	964,030	735,498	95,195	1,309,450
TOTAL STREET REVENUES	1,635,764	2,233,378	1,946,728	1,936,434	2,625,648	3,017,763
TOTAL AVAILABLE REVENUES	2,106,508	2,915,068	2,377,546	2,471,921	3,084,213	3,360,306

**CITY OF OTHELLO
2017 Expenditure Budget
STREET FUND 101**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
<i>STREET FUND EXPENDITURES</i>						
ROAD & STREET						
Supplies - Patching	3,753	1,821	3,332	2,903	3,743	4,500
Asphalt / Crack / Chip Sealing	30,000	34,540	32,100	4,006	9,810	45,000
Street Repairs			388	-	-	5,000
STORM DRAINS						
Storm Drains Repair & Maintenance	99	46	1,278	16	3,683	8,500
SIDEWALKS						
Sidewalk Repair & Maintenance	3,428	3,501	8,241	2,639	20,515	10,000
Curb and Gutter Repairs			-	-	17,627	10,000
ADA Improvements						
STREET LIGHTS ELECTRICITY						
	100,331	99,830	105,090	116,758	110,168	119,000
TRAFFIC CONTROL						
Paint & Stripping Supplies	11,152	17,097	11,234	10,975	10,260	20,000
Traffic Signal Repair Supplies	-	-	1,349	646	1,638	3,000
Traffic Control Signs	1,776	3,370	7,104	7,448	12,474	7,000
Traffic Lights Repair & Maintenance	1,572	86	4,103	8,218	7,684	9,000
SNOW & ICE CONTROL						
Sand, Salt, Chemicals	-	5,498	7,900	6,306	11,402	11,000
STREET CLEANING						
Sweeper Maintenance	3,894	3,513	4,013	520	2,669	4,000
ROADSIDE						
Weed & Debris Removal Services	30,878	30,480	30,524	29,058	32,455	40,000
Street Operations Total	186,884	199,783	216,656	189,492	244,128	296,000
STREET ADMINISTRATION						
Office & Operating Supplies	-	86	90	-	56	3,150
Admin & Overhead - Professional Services					175,843	
State Audit						
Postage	608	593	276	187	63	450
Travel/Lodging/Meals/Mileage	51	202	1,001	389	391	500
Advertising - Legal Publications	-	29	588	16	704	400
Streets Training & Education	486	338	40	640	366	800
Street Administration Total	1,145	1,248	1,995	1,232	177,424	5,300
TOTAL STREET OPER. EXPENDITURES	186,884	199,783	216,656	189,492	244,128	296,000
TOTAL STREET NON-OPER. EXPENDITURES	1,145	1,248	1,995	1,232	177,424	5,300
TOTAL STREET EXPENDITURES	188,029	201,031	218,650	190,724	421,552	301,300
Salary - 50 Public Works Director	66,625	73,378	74,719	79,719	81,314	82,940
Salary - 51 Records Clerk	41,531	42,453	43,294	45,363	46,267	47,192
Salary - 52 Maintenance	47,619	48,897	50,935	52,322	54,022	54,768
Salary - 53 Maintenance	51,603	53,026	53,662	57,029	58,430	56,568
Salary - 54 Maintenance	49,269	49,800	51,215	52,635	54,923	55,968
Salary - 55 Maintenance	48,853	49,847	51,815	53,210	55,054	55,968
Salary - 56 Maintenance	48,618	50,406	51,215	46,750	54,306	55,968
Salary - 57 Maintenance	47,742	48,646	48,967	19,658	44,227	48,815
Salary - 58 Maintenance	19,810	42,362	-	3,444	44,289	48,815
Salary - 59 Maintenance	49,250	50,063	51,935	53,840	54,839	55,368
Salary - 60 Maintenance						43,733
Salary - 62 Seasonal					-	16,608
Salary - 63 Seasonal	703				21,588	17,986
Salary - 64 Seasonal					10,075	17,986
Salary - 65 Seasonal					17,636	17,986
Salary - 61 Maintenance						43,733
Overtime	13,124	16,504	13,649	20,020	17,766	20,000
Benefits - Miscellaneous	1,739	793	11,576	2,267	3,710	4,300
Benefits - 50 Public Works Director	24,767	26,386	28,327	31,044	33,641	32,656
Benefits - 51 Records Clerk	19,524	20,888	22,099	23,481	24,904	26,437
Benefits - 52 Maintenance	21,260	22,649	24,243	26,359	27,969	29,772
Benefits - 53 Maintenance	21,778	23,271	24,570	27,346	29,125	30,131

**CITY OF OTHELLO
2017 Expenditure Budget
STREET FUND 101**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
Benefits - 54 Maintenance	21,541	23,008	24,484	26,362	28,902	30,011
Benefits - 55 Maintenance	21,303	22,853	24,904	26,301	28,706	30,011
Benefits - 56 Maintenance	22,224	23,153	24,535	22,332	28,846	30,011
Benefits - 57 Maintenance	21,188	22,763	24,091	11,855	27,195	28,587
Benefits - 58 Maintenance	11,259	21,455	-	2,354	27,238	28,587
Benefits - 59 Maintenance	21,540	22,754	24,612	26,620	28,582	29,892
Benefits - 60 Maintenance						27,575
Benefits - 62 Seasonal		11		194	-	14,501
Benefits - 63 Seasonal	264				19,637	15,705
Benefits - 64 Seasonal					9,578	15,705
Benefits - 65 Seasonal					15,673	15,705
Benefits - 61 Maintenance						27,575
Overtime Benefits	1,234	2,989	2,622	3,966	3,895	3,800
Office Supplies	4,489	5,132	3,874	2,757	3,799	3,500
Shop Operating Supplies	2,878	6,277	5,086	2,786	4,208	5,000
Equipment Maintenance Supplies						
Safety Supplies	2,236	2,688	1,813	1,751	2,772	2,500
Uniforms	2,615	3,091	2,930	3,072	3,459	3,000
Fuel	27,658	28,548	23,470	18,399	20,721	30,000
Small Equipment - Office	3,366	2,712	3,000	242	3,112	3,500
Small Tools & Equip. - Shop	5,312	5,832	2,489	3,735	2,847	8,000
Misc. Prof. Services	145	258	4,425	199	200	1,500
Prof. Services - Labor	40	3,638	75	40	-	500
Prof. Services - Engring	39,939	5,532	33,458	2,214	50,299	30,000
Telephone	4,209	4,646	4,441	6,223	5,046	5,000
Travel/Lodging/Meals/Mileage			22			
PW Advertising	906	-	-	7,264	6,730	2,600
Utilities - Shop Electricity	10,313	9,433	9,478	10,547	9,666	9,500
Utilities - Shop Natural Gas	5,479	6,416	6,100	4,679	4,691	8,000
Water/Sewer Use	3,388	3,011	3,434	3,639	3,566	3,500
Office Equip. Rep. & Maint.	107	937	1,475	38	-	2,000
Shop Bldg Rep. & Maint.	11,727	15,679	9,469	1,715	4,672	12,000
Vehicle/Equip Rep. & Maint.	18,896	21,332	19,530	27,863	31,629	25,000
Radio System Rep. & Maint.	376	1,469	825	178	117	600
Fees/Dues/Registrations	694	-	799	150	130	700
Miscellaneous Expenses	-	13,232	63	2,545	6,793	2,500
Contracted Labor - Coyote Ridge	21,547	19,393	17,474	20,090	-	20,000
Prof. Svcs. - Boarddocs	540	540	582	582	582	600
St - Professional Services - PW					(940,043)	
PUBLIC WORKS EXPENDITURES						
Total PW Operations	861,228	918,151	881,780	835,178	177,333	1,340,863
CODE ENFORCEMENT						
Salary - Code Enfrcmnt/Animal Control						
Total Code Enforcement Operations	-	-	-	-	-	-
TOTAL PW OPERATIONS	861,228	918,151	881,780	835,178	177,333	1,340,863
CAPITAL EXPENDITURES						
14th Street lighting project						40,000
Server Upgrades				4,785		16,750
Plate Whacker & Jumping Jack			8,322			
Service Trucks (2) (Shared cost)	10,685					
Beautification Committee	9,680	36,970	24,550	25,000	(See Gen)	
Street Overlay Proj.	42,491	662,404	200,000	10,301		165,556
Street Corridor Study	88,278		25,798	1,641		
Exchange Migration into the cloud						1,800
Vactor Purchase		144,499	5			
ADA review						19,796
14th Ave Improvements			110,173	185,747	1,639,690	
1st Ave South Project			30,186	307,522	231,901	
Columbia Stormwater Project						
TIB 1st (26-Soda)						845,131

CITY OF OTHELLO
2017 Expenditure Budget
STREET FUND 101

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
East Concrete Drive Upgrade						
Scootney Overlay Project	41,466		-	55,223		
City Walk Path						
SR 24 Industrial Area					32,735	17,265
SR 26 & 14th Ave. Intersection						
Crossing signs/lights						15,000
Capital Expenditures Total	192,601	843,872	399,035	590,219	1,904,327	1,121,298
TRANSFERS						
Fund 310 Main Street Project						
PW Vehicle Equip. Reserve (110)	20,000	20,000	20,000	20,000	-	
Gen'l Fund Cost Allocation	125,607	168,801	150,894	206,144	-	169,158
PWTF - Broadway Reconstruction	31,354	31,255	31,110	30,816	30,817	30,671
Gen'l Fund - Computer Services	6,000	6,000	6,000	6,000	-	6,000
PWTF - SR 24 Industrial Area		160,550	-	Done		
Main Street Reconstruction Bonds		134,590	134,591	134,274	134,091	241,016
Transfer Total	182,961	521,196	342,595	397,234	164,908	446,845
TOTAL PUBLIC WORKS EXPENDITURES	1,236,790	2,283,219	1,623,409	1,822,631	2,246,568	2,909,006
GRAND TOTAL STREETS	1,424,818	2,484,250	1,842,060	2,013,355	2,668,121	3,210,306

CITY OF OTHELLO
2017 Expenditure Budget
STREET FUND 101

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

This
Page
Intentionally
Left
Blank

**CITY OF OTHELLO
2017 Revenue & Expenditures
FUND 695 - Transportation Benefit District**

	2015 Actual	2016 Actual	2017 Budget Proposal
--	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	-		21,000
Transportation Benefit District Tax		24,866	251,000
Investment Interest			600
TOTAL REVENUES	-	24,866	272,600

	2015 Actual	2016 Actual	2017 Budget Proposal
--	----------------	----------------	----------------------------

EXPENDITURES

Professional services - Audit			2,500
Professional services - Insurance			2,891
Capital project engineering			
Capital project construction			234,000
TOTAL EXPENDITURES	-	-	239,391
ENDING FUND BALANCE	-	24,866	33,209

This
Page
Intentionally
Left
Blank

**CITY OF OTHELLO
2017 Revenue
TOURISM FUND 114**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
<i>REVENUE</i>						
Beginning Fund Balance	45,541	43,364	45,051	45,568	42,400	41,213
Hotel/Motel Tax	37,692	41,258	40,679	38,160	43,896	39,000
Interest Revenues	430	212	200	216	233	297
Prior Year(s) Corrections		(172)				
Total Revenue	38,122	41,298	40,879	38,377	44,130	39,297
Total Revenue & Beginning Fund Balance	83,663	84,662	85,930	83,945	86,529	80,510

**CITY OF OTHELLO
2017 Expenditures
TOURISM FUND 114**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
<i>EXPENDITURES</i>						
Othello Community Museum	766	-	580	620	620	650
Othello Centennial Committee			-			
Chamber of Commerce	14,276	15,119	10,368	10,886	10,886	11,129
Old Hotel/1946 Caboose Project	2,706	2,968	2,104	2,250	3,775	5,000
Rodeo	5,459	5,836	4,136	7,500	7,500	7,600
All City Car Classic	-	1,523	1,391	2,258	2,258	2,308
Adams County Fair	-	-	2,744	4,987	4,987	5,087
Sandhill Crane Festival	10,152	10,853	7,692	8,076	8,076	8,276
Caboose Project	1,882	2,012	1,426	1,525		
Coulee Corridor Project	1,300	1,300	921	985	985	985
Othello Mexican Soccer						
American Fiesta Amistad	3,758	-	2,000	2,458		
Othello Barracudas Swim Team			3,000	-		
Distinguished Young Women			4,000	-		
Othello Rod & Gun Club					500	600
Total Expenditures	40,299	39,611	40,362	41,545	39,587	41,635
Ending Fund Balance	43,364	45,051	45,568	42,400	46,942	38,875
Total Expenditures & Ending Fund Balance	83,663	84,662	85,930	83,945	86,529	80,510

**CITY OF OTHELLO
2017 Revenue
REAL ESTATE EXCISE TAX FUND 335**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
<u>REVENUE</u>						
Beginning Fund Balance	396,548	436,006	48,625	14,395	81,267	100,212
1/4% Local R.E Excise Tax	35,900	31,186	37,632	111,968	67,094	60,000
Dep of Comm. CERB grant (Beautification proj.)		18,525	975			
Investment Interest	3,559	1,034	163	140	126	167
Assessment Interest						
Assessment Principal						
Prior Year(s) Corrections		(126)				
Revenues	39,459	50,619	38,770	112,108	67,219	60,167
Total Revenue & Beginning Fund Balance	436,006	486,625	87,395	126,503	148,486	160,379

**CITY OF OTHELLO
2017 Expenditures
REAL ESTATE EXCISE TAX FUND 335**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
<u>EXPENDITURES</u>						
St lighting Beautification Project						25,000
TRS to 103 Pk & rec for Park Bathroom						100,000
Strt - Beautification lighting proj		38,000				
TRS - Waterline Improvement Project		170,000	-			
Gen'l Fund - Park Equip & Renovation						
TRS - Gen'l Fund/Police Vehicle		30,000	-	45,236	45,223	
TRS - Street (Scootney/Overlay)		200,000	73,000			
TRS - 106 Fire Truck Purchase						
Total Expenditures	-	438,000	73,000	45,236	45,223	125,000
Ending Fund Balance	436,006	48,625	14,395	81,267	103,264	35,379
Total Expenditures & Ending Fund Balance	436,006	486,625	87,395	126,503	148,486	160,379

**CITY OF OTHELLO
2017 Revenue
UTILITY TAX FUND 140**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
REVENUES						
Beginning Fund Balance	297,315	103,189	269,510	91,853	182,163	115,086
B & O Natural Gas	429,880	332,389	541,728	414,627	319,033	380,000
Electricity	482,105	473,268	518,831	543,593	535,937	545,000
Natural Gas	100,185	90,128	109,649	100,035	91,371	95,000
Cable						
Telephone	202,654	183,965	169,899	141,557	152,635	160,000
Water 10%						275,561
Sewer 15%						242,850
Prior Year(s) Corrections		(242)				
Utility Taxes	1,214,824	1,079,508	1,340,107	1,199,812	1,098,975	1,698,411
Interest Earnings	781	416	208	46	44	59
Interest	781	416	208	46	44	59
Total Revenue	1,215,605	1,079,924	1,340,315	1,199,858	1,099,019	1,698,470
Total Revenue & Beginning Fund Balance	1,512,920	1,183,113	1,609,825	1,291,711	1,281,182	1,813,556

**CITY OF OTHELLO
2017 Expenditures
UTILITY TAX FUND 140**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
EXPENDITURES						
Park Restroom				100,000		
TRS - Fund 310 Main Street Proj.						
TRS - G.O. Bond Main Street	134,600				110,000	
TRS - SR 24 PWTF Loan	163,392		157,463	(1)	-	
TRS - GF-Operations 50% of Rev	607,412	552,010	804,065	681,994	1,003,095	1,494,602
TRS - Gen'l Fund/Spillman Software		48,200	21,571	53,990		
TRS - Gen'l Fund/Admin-Police						
TRS - Gen'l Fund/Fire Truck purchase		50,000	-			
Public Works Truck	10,500					
TRS - Steet Fund	230,000		90,000	-		194,000
TRS - Streets/New Truck	10,500					
TRS - G.O. Debt Service - City Hall	182,326	185,293	182,673	184,652	-	
TRS - Fire Reserves	20,000	20,000	20,000			102,000
TRS - Water/New Truck	10,500					
TRS - Sewer/New Truck	10,500					
TRS - General Fund/Park Restrooms			125,000			
TRS - General Fund/2 police vehicles	30,000	58,100	75,000	88,913		
TRS - Pool Repair			42,200			
TRS - Street/Seasonal work					56,250	
Total Expenditures	1,409,730	913,603	1,517,972	1,109,548	1,169,345	1,790,602
Restricted Fund Balance						
Ending Fund Balance	103,189	269,510	91,853	182,163	111,836	22,954
Total Expenditures & Ending Fund Balance	1,512,920	1,183,113	1,609,825	1,291,711	1,281,182	1,813,556

**CITY OF OTHELLO
2017 Revenue
SIDEWALK CONSTRUCTION FUND 305**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget
<u>REVENUES</u>						
Beginning Fund Balance	11,531	11,610	11,617	-	-	-
Interest & Misc Revenues	79	50	36			
Prior Year(s) Corrections		(43)				
Transfers-In						
Revenue	79	7	36	-	-	-
Total Revenue & Beginning Fund Balance	11,610	11,617	11,652	-	-	-

**CITY OF OTHELLO
2017 Expenditures
SIDEWALK CONSTRUCTION FUND 305**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget
<u>EXPENDITURES</u>						
Handicap Ramp			11,652			
TRS-Out Main Street Project						
Expenditures	-	-	11,652	-	-	-
Ending Fund Balance	11,610	11,617	-	-	-	-
Total Expenditures & Ending Fund Balance	11,610	11,617	11,652	-	-	-

**CITY OF OTHELLO
2017 Revenue
MAIN STREET CONSTRUCTION FUND 310**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget
REVENUES						
Beginning Fund Balance	228,554	353	353	-	-	-
Adams County Main St. Reimb.						
Investment Interest	288	1	1			
Prior Year(s) Corrections		(1)				
G.O. Bond Proceeds						
Trs-In Strt Rsv Fund 110						
Trs-In Utility Tax Fund 140						
Trs-In Street Fund 101/Olympia St.						
Trs-In Lions Pk Walk Path Fund						
Trs-In GF 001 Lions Pk Parking						
Trs-In Water Rsv Fund 107						
Trsn-In Solid Waste Rsv Fund 109						
Trs-In Solid Waste Fund 406						
Revenue	288	-	1	-	-	-
Interest Earnings						
Interest	-	-	-	-	-	-
Total Revenue	288	-	1	-	-	-
Total Revenue & Beginning Fund Balance	228,842	353	353	-	-	-

**CITY OF OTHELLO
2017 Expenditures
MAIN STREET CONSTRUCTION FUND 310**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget
EXPENDITURES						
Debt Issue Costs						
Engineering						
Engineering-Adams County	111					
Construction-Street/Drainage						
Construction-Olympia Avenue						
Construction-Alleys						
Construction-Water Mains						
Lions Park - Walk Path						
Traffic Control Devices						
Lions Park - Parking Lot Exten.						
Construction-Beautification						
Change Order #4						
Retainage	228,379					
TRS out - to 101			353			
Total Expenditures	228,490	-	353	-	-	-
Ending Fund Balance	352	353	-	-	-	-
Total Expenditures & Ending Fund Balance	228,842	353	353	-	-	-

This
Page
Intentionally
Left
Blank

CITY OF OTHELLO
2017 Revenues & Expenditures
PWTF BROADWAY 2006 DEBT SERVICE FUND 220

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
REVENUES						
BEGINNING BALANCE	48	1		1	0	-
Interest Revenue						
TRs-Strt\1989 PWTF Loan						
TRs-Strt\2000 PWTF Loan	31,354	31,255	31,110	30,816	30,817	30,671
TOTAL REVENUES -PWTF BRDWY	31,402	31,255	31,110	30,817	30,817	30,671
EXPENDITURES						
1989 PWTF Prin Payment			-			
1989 PWTF Int Payment			-			
TOTAL 1989 Broadway PWTF Loan	-	-	-	-	-	-
2006 PWTF Prin Payment	29,211	29,211	29,211	29,211	29,211	29,211
2006 PWTF Int Payment	2,191	2,045	1,899	1,607	1,607	1,461
TOTAL 2006 Broadway PWTF Loan	31,401	31,255	31,109	30,817	30,817	30,671
TOTAL EXPENDITURES - PWTF BRDWY	31,401	31,255	31,109	30,817	30,817	30,671
ENDING FUND BALANCE	1	-	1	0	0	(0)
TOTAL	31,402	31,255	31,110	30,817	30,817	30,671

CITY OF OTHELLO
2017 Revenue
2010 Bond - Main Street Construction Project Fund 225

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
REVENUES						
BEGINNING BALANCE	1	510	1,009	243	0	-
Interest Revenue						
Trs-In/Utility Tax Fund 140	134,600				110,000	
TRs-in Street Fund 101		134,590	134,591	134,274	134,091	241,016
TOTAL REVENUES - MAIN STREET	134,601	135,100	135,600	134,517	244,092	241,016
EXPENDITURES						
G.O. Bond Principal Pmt					110,000	110,000
G.O. Bond Interest Pmt	134,091	134,091	134,091	134,091	134,091	130,516
Administrative Fees		-	1,266	425	-	500
TOTAL	134,091	134,091	135,357	134,516	244,091	241,016
TOTAL EXPENDITURES - MAIN STREET	134,091	134,091	135,357	134,516	244,091	241,016
ENDING FUND BALANCE	510	1,009	243	0	0	(0)
TOTAL	134,601	135,100	135,600	134,517	244,092	241,016

**CITY OF OTHELLO
2017 Revenue
PWTF LOAN 2009 SR 24 DEBT SERVICE FUND 223**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
REVENUES						
BEGINNING BALANCE						
Interest Revenue						
TRs-Utility Tax Fund 140	163,392		157,463			
TRs-Street Fund 101		160,550	-			
TOTAL REVENUES	163,392	160,550	157,463	-	-	-
EXPENDITURES						
2006 PWTF Prin Payment	154,375	154,375	154,375	Done		
2006 PWTF Int Payment	9,017	6,175	3,088	Done		
TOTAL	163,392	160,550	157,463	-	-	-
ENDING FUND BALANCE	-	-	1	-	-	-
TOTAL	163,392	160,550	157,463	-	-	-

**CITY OF OTHELLO
2017 Revenue
2001 Refunding Bond - City Hall Fund 231**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
REVENUES						
BEGINNING BALANCE	92	1	-	3		
Investment Interest						
TRs - Fund 140	182,326	185,293	182,673	184,652		
TOTAL REVENUES -G.O. BONDS	182,418	185,294	182,673	184,655	-	-
EXPENDITURES						
GO Principal Payment	155,000	165,000	170,000	180,000	Done	
GO Interest Payment	27,115	19,993	12,370	4,230	Done	
Bond Admin Fees	302	302	300	425	Done	
TOTAL EXPENDITURES- G. O. BONDS	182,417	185,295	182,670	184,655	-	-
ENDING FUND BALANCE	1	(1)	3	-	-	-
TOTAL	182,418	185,294	182,673	184,655	-	-

**CITY OF OTHELLO
2017 Revenue Budget
WATER FUND 401**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
<u>WATER DEPARTMENT REVENUES</u>						
Beginning Fund Balance	1,269,798	1,276,291	461,909.00	1,065,959	498,496	254,903
GRANT REVENUE						
CDBG Grant - Rehab Well #6				-		
DoH - Water Supply study					25,000	
DoH - Wtr System Consoldation Studies (8)					78,078	
DOE - ASR Feasibility Study						151,392
CERB - Planning Grant						50,000
Total Grant Revenue	-	-	-	-	103,078	201,392
WATER SALES						
Water Sales	2,117,776	2,277,144	2,510,785	2,490,570	2,597,678	2,601,606
Other Sales						
Tank Water						
Water Connection Fees	19,361	27,328	31,891	45,575	24,528	30,000
Gen Facility Charges	46,410	51,862	59,815	142,270	48,780	70,000
Latecomers Agmt. Chgs.					18,465	-
Misc Water Operations	3,115	4,120	150	9,069	150	-
City Water Usage	20,958	23,205	26,124	28,695	30,589	24,000
Hanging Notice Fee	18,979	20,257	21,208	25,792	30,414	30,000
Total Charges for Services	2,226,598	2,403,916	2,649,973	2,741,971	2,750,604	2,755,606
MISCELLANEOUS REVENUES						
Investment Interest	11,939	5,471	1,488	1,714	1,011	1,400
Ins. Claim Recoveries						
Tractor Use by Streets						
Hydrant Use by Fire Dept						
Cashier's Over/Short						
Sale Salvage - Water						
Misc Other Water Rev		311	10,536	1,413	1,276	500
Insurance Recoveries			109,108	-		
Prior Year(s) Corrections		(5,488)				
Total Miscellaneous Revenues	11,939	294	121,132	3,126	2,288	1,900
OTHER REVENUES						
Trs-In/Fund 001 Hydrant Costs	36,000	36,000	13,440	13,650	13,560	13,770
Trs-In/Fund 140 PW New Truck	10,500					
Trs-In/Fund 135 Waterline Improvement Project		170,000				
Trs -In/Fund 107 Water Tower maint prog			-	265,000	82,000	
Trs -In/Fund 107 Well #9 project			500,000	150,000		
Trs -In/Fund 107 water line improvements/overlays			-	-	300,000	60,000
Trs -In/Fund 107 VFD			16,000		-	500,000
Total Transfers	46,500	206,000	529,440	428,650	395,560	573,770
Total New Water Revenues	2,285,038	2,610,210	3,300,545	3,173,748	3,251,529	3,532,668
TOTAL AVAILABLE FUNDS	3,554,836	3,886,501	3,762,454	4,239,706	3,750,026	3,787,571

CITY OF OTHELLO
2017 Revenue Budget
WATER FUND 401

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

This
Page
Intentionally
Blank

**CITY OF OTHELLO
2017 Expenditure Budget
WATER FUND 401**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
<u>WATER DEPARTMENT EXPENDITURES</u>						
WATER ADMINISTRATION						
Salary - Utility Billing Clerk (1/3)			14,844	15,879	16,196	16,520
Benefits - Utility Billing Clerk (1/3)			7,462	8,014	8,479	8,835
Office & Operating Supplies	2,443	1,760	3,040	2,050	2,174	2,800
Small Tools & Equipment		493	500	-	777	1,000
On-Line Payment Costs	1,671	2,329	2,802	3,510	5,126	3,000
Water Utilities - Professional Services - PW					443,543	
Central Services - Professional Services - G					394,541	
Postage	3,477	3,127	4,190	6,077	4,782	3,500
Water Travel	500	451	1,189	1,394	2,951	1,600
Water Utility Tax 10%						275,561
Advertising - Legal Notices	41	18	1,290	356	210	300
Professional Services	300	55	50	599	599	600
Mailing Mach. Maint. Contract	496	602	602	662	1,324	700
Organizational Dues	642	2,385	2,730	2,576	2,780	3,000
Prof. Serv. - Boarddocs	540	540	582	582	582	600
Col Basin Dev League - Membership	600	600	600	600	600	600
Col Basin Dev League - Contribution	6,000	6,000	6,000	6,000	6,000	6,000
Water Education	1,050	390	450	992	2,030	1,600
Water Revenue Tax	103,903	112,179	123,386	123,372	126,831	125,000
Water Administration Total	121,663	130,929	169,715	172,662	1,019,523	451,216
WATER OPERATIONS						
System Maintenance Supplies	30,746	23,107	26,975	24,252	19,267	25,000
Analysis/Testing Supplies	1,971	67	454	1,865	-	1,000
Operating Supplies - Chemicals	27,674	28,891	25,785	20,466	16,200	20,000
Water Testing Services	13,223	11,583	12,790	11,560	8,315	17,000
Prof Services - Engineering (Water)			16,891	8,728	45,349	30,000
Prof. Services - Locates	382	575	456	439	636	500
Prof. Services - Telemetry	2,810	4,121	3,694	2,945	9,590	10,000
DoH - Water Supply study				35,409	50,713	-
DoH - Wtr System Consolidation Studies (8)				15,616	176,576	-
CERB - Planning Grant						75,000
DOE - ASR Feasibility Study					46,693	151,392
Telephone - Telemetry Line	2,303	1,394	1,694	2,097	1,951	2,000
Equipment Rental	237	778	-	-	-	1,000
Electricity - Well Sites	436,061	471,177	515,491	435,840	379,568	470,000
Street Repairs - PAY to Streets		1,619	1,942	-	-	5,000
Well/Wellsite Repair & Maint	24,573	7,604	1,990	4,949	3,248	80,000
Meters - Repair & Maintenance	654	10,061	10,296	9,998	12,509	10,000
Well #3 Repair & Maintenance	700	829	74,033	58,298	7,465	
Well #4 Repair & Maintenance	148	319	38	19	3,253	
Well #5 Repair & Maintenance	17,830	71,479	12,310	1,153	820	
Well #2 Repair & Maintenance			-	-	-	
Well #7 Repair & Maintenance	4,208	984	-	1,460	1,034	
Well #6 Repair & Maintenance	59,231	749	5	322,307	-	
Well #8 Repair & Maintenance	5,271	98,080	470	1,325	6,469	
Water Hydrant - Rep & Maint	10,759	3,963	5,436	2,968	835	15,000
Reservoir - Repair & Maintenance			35,337	5,524	2,545	40,000
System Improvements & Rehab	16,122	1,700	51,837	35,324	39,239	40,000
Well #9 Repair & Maintenance						
Water Operating Permit	3,694	2,557	3,226	3,226	4,340	4,500
Misc. Water Operations Costs	33	13,191	4,348	2,600	5,476	3,000
Water Operations Total	658,631	754,828	805,498	1,008,367	842,090	1,000,392
DIRECT DEBT PAYMENTS						
PWTF Principle Payment - Well #7	127,898	127,898	127,898	127,898	127,898	
PWTF Interest Payment - Well #7	19,185	15,348	11,511	7,034	3,837	
Debt Service Total	147,083	143,246	139,409	134,933	131,735	-
TOTAL WATER OPERATING EXPENDITURES	927,377	1,029,003	1,114,622	1,315,962	1,993,348	1,451,608
CAPITAL EXPENDITURES						
Drill & Equipment Well #9	63,815	75,430	754,524	1,070,875	820,821	-
Server Upgrades	1,622			4,839		16,750
Exchange Migration into the cloud		2,241	-			1,800
Well #6 Rehabilitation VFD	8,243	2,025	-			500,000
Well #7 Air Conditioning						
SR 24 Industrial Area						
Water Tower Maintenance Program			186	267,121	255,933	265,000
Service Trucks (2) (Shared cost)		144,436				55,000
Seal Well #1						

**CITY OF OTHELLO
2017 Expenditure Budget
WATER FUND 401**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
Water System Strategic Planning						
Hand held Meters						
Water-Line Imprvmnts/Overlays		103,934	96,584	223,174	422,814	400,000
One Service Truck - (Shared)	10,638					
Orion Laptop - Meter Reader	21,742		16,000			
Capital Expenditures Total	106,060	328,066	867,295	1,566,009	1,499,568	1,238,550
TRANSFERS (Including Debt Payment Transfers)						
TRS - Gen Fund/(Hydrant Utility Tax) 2%	43,733	47,217	51,433	53,536	53,792	
TRS - Gen Fund/Computer Tech	3,000	3,000	3,000	3,000	-	3,000
TRS - Gen Fund Cost Allocation	199,334	317,260	266,979	412,466	-	370,064
TRS - Water Reserves (Fund 107)	614,214	1,331,729	-			
TRS - Water Reserves			-			
TRS - Water Rsrvs-Wells Rehab.						
TRS - P/W Allocation	384,827	368,316	393,167	390,238	-	521,308
TRS - Debt Service\Wtr-Swr Bond						
Transfers Total	1,245,108	2,067,522	714,579	859,240	53,792	894,372
OTAL WATER NON-OPERATING EXPENDITURES	1,351,168	2,395,588	1,581,873	2,425,249	1,553,360	2,132,922
TOTAL WATER EXPENDITURES	2,278,545	3,424,591	2,696,495	3,741,210	3,546,708	3,584,530

**CITY OF OTHELLO
2017 Revenue Budget
SEWER FUND 404**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
<i>SEWER FUND REVENUES</i>						
Beginning Fund Balance	228,525	202,062	170,574.00	281,786	234,088	220,313
INDIRECT FEDERAL GRANT						
Grant-SR 24 Industrial Area			854,720			
Total Indirect Federal Revenues	-	-	854,720			
SERVICE REVENUES						
Sewer Service Sales	955,376	1,077,921	1,212,564	1,380,717	1,553,747	1,600,000
Other Sewer Operations Revenues						
Sewer Connection Fees	7,350	10,310	13,230	32,960	8,730	12,000
Sewer General Facility Charges		1,760	-	-	350	-
Latecomers Agmt. Chgs.				21,888	32,770	-
Sewer Used By Other Funds	5,884	8,438	6,952	8,753	7,881	7,000
Total Service Revenues	968,609	1,098,429	1,232,746	1,444,318	1,603,477	1,619,000
MISCELLANEOUS REVENUES						
Investment Interest	1,650	465	516	776	1,037	1,104
Tractor Used By Streets						
Other Incomes - Sewer		-	11,123	1,200	13,763	100
Prior Year(s) Corrections		(320)				
Total Miscellaneous Revenues	1,650	145	11,638	1,976	14,800	1,204
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	980,760	1,098,574	2,099,104	1,446,294	1,618,277	1,620,204
TOTAL SEWER FUND	1,209,285	1,300,636	2,269,678	1,728,080	1,852,365	1,840,517

This
Page
Intentionally
Left
Blank

**CITY OF OTHELLO
2017 Expenditure Budget
SEWER FUND 404**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

SEWER FUND EXPENDITURES

SEWER ADMINISTRATION

Salary - Utility Billing Clerk (1/3)			14,844	15,879	16,196	16,520
Benefits - Utility Billing Clerk (1/3)			7,462	7,978	8,478	8,835
Office & Operating Supplies	1,528	1,069	2,018	1,257	1,687	2,500
Small Tools & Equipment		0	0	0	296	500
On-Line Payment Costs	1,728	2,329	2,802	3,510	5,126	3,000
Misc Sewer Admin		55	79	4,353	74	100
Sewer Utilities - Professional Services - PW					112,071	
Central Services - Professional Services - G					190,405	
Postage	1,699	1,524	3,096	3,462	3,748	2,500
Sewer Travel	2,931	404	1,608	1,491	2,367	1,600
Sewer Utility Tax 15%						242,850
Advertising - Legal Notices	62	190	517	0	128	100
Mailing Mach. Maint. Contract	496	602	602	662	0	700
Organizational Dues		0	200	0	0	2,500
Prof. Svcs. - Boarddocs	540	540	582	582	582	600
Sewer Training & Education	990	540	450	392	1,154	1,600
Sewer Revenue Tax	19,748	23,193	24,661	28,350	31,482	32,000
Administration Total	29,722	30,446	58,921	67,914	373,792	315,905

SEWER FACILITIES

Equip/Vehicle Repairs & Mtn.		0				
Sewer Plant Bldg Repair & Maint	55	126	159	3,670	529	3,000
WWTP Grounds Maintenance		0	0	3,727	1,794	2,000
Facilities Total	55	126	159	7,397	2,324	5,000

OPERATIONS SEWER

Street Repairs - to Streets		0	3,085	0	0	5,000
System Maintenance Supplies		2,564	0	0	854	3,000
Sewer Lab Supplies	3,214	4,547	3,821	4,021	2,218	4,000
Small Tools & Equipment		11	1,000	873	825	1,000
Lab Equipment Purchases	1,013	859	4,166	735	2,650	4,000
Prof. Serv. - Sewer Operations	2,075	5,000	1,500	64	1,435	2,000
Sewer Testing Services					5,695	5,000
Prof Services - Engineering (Sewer)			16,891	4,007	61,060	30,000
Electricity - Sewer Treatment Bldg	5,644	6,170	5,772	5,890	4,989	6,000
Electricity - Sewer Lift Station			0			
System Maintenance	326	2,545	9,968	4,688	8,706	10,000
Canal & Lagoons Maintenance		0	4,554	4,554	16,681	10,000
Dept\Ecology-Discharge Permit	8,304	9,208	10,073	11,973	6,558	14,700
Misc. Sewer Costs	13	13,171	4,341	2,520	20	4,000
Operations Total	20,590	44,075	65,170	39,324	111,690	98,700

TOTAL SEWER OPERATING EXPENDITURES	50,367	74,647	124,250	114,635	487,806	419,605
---	---------------	---------------	----------------	----------------	----------------	----------------

NON-EXPENDITURES

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

SEWER CAPITAL EXPENDITURES

Sewer Line Improvements				164,320	21,888	
Service Trucks (2) (Shared cost)		144,436				55,000
Developers Book of Stnds						
Exchange Migration into the cloud	10,638					1,800
Server Upgrades	20,384			4,785		16,750
Sewer Line Ext./14th					114,584	
Sewer Line Extension/Broadway (McCann Lagoon)	1,521					
Broadway to Port District Sewer						
West Moon Street Sewer Line	113,431	27,774	672,670	5,553		
Ice Machine (shared cost)						
New Copy Machine (shared cost)						
Gas Heater P/W (shared cost)						
Lab Equipment						
Capital Expenditures Total	145,974	172,210	672,670	174,658	136,472	73,550

SEWER TRANSFERS

TRS - Gen Fund/Computer Tech.	1,000	1,000	1,000	1,000	0	100
Sewer utility tax 15%						
TRS - Gen Fund Cost Allocation	87,484	137,246	147,636	184,185	0	181,079

**CITY OF OTHELLO
2017 Expenditure Budget
SEWER FUND 404**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
TRS - Sewer Reserves \ G.F.C. (108)	5,000	5,000	5,000	5,000	5,000	5,000
TRS to Sewer Reserves - equip (108)	50,000	50,000	50,000	50,000	50,000	50,000
TRS to Sewer Reserves (108)	579,699	657,637	945,000	900,000	796,000	850,000
TRS - P/W Allocation	87,698	32,324	40,856	64,514	0	151,308
TRS - Debt Service\Wtr-Swr Bond						
Transfers Total	810,881	883,207	1,189,492	1,204,699	851,000	1,237,487
TOTAL SEWER NON-OPERATING EXPENDITURES	956,856	1,055,417	1,863,643	1,379,357	987,472	1,311,037
TOTAL SEWER EXPENDITURES	1,007,223	1,130,064	1,987,893	1,493,992	1,475,278	1,730,642

**CITY OF OTHELLO
2017 Revenue Budget
SOLID WASTE FUND 406**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

SOLID WASTE - REVENUES

BEGINNING BALANCE	112,829	109,779	55,396	101,809	80,455	33,946
Garbage/Solid Waste Fees	990,359	1,020,355	991,951	1,101,941	1,184,029	1,220,000
Investment Interest	1,676	646	262	254	278	324
Misc. Solid Waste Revenue		22		450		
State Refuse Collection Tax		-				
Prior Years Correction(s)		(482)				
Transfer from Reserves		-	155,000			
TOTAL NEW REVENUES	992,035	1,020,541	1,147,213	1,102,645	1,184,306	1,220,324
TOTAL SOLID WASTE REVENUES	1,104,864	1,130,320	1,202,609	1,204,455	1,264,761	1,254,270

CITY OF OTHELLO
2017 Expenditure Budget
SOLID WASTE FUND 406

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
<i>SOLID WASTE - EXPENDITURES</i>						
ADMINISTRATION						
Salary - Utility Billing Clerk (1/3)			14,844	15,878	16,196	16,520
Benefits - Utility Billing Clerk (1/3)			7,462	7,978	8,478	8,835
Office & Operating Supplies	1,784	1,069	2,147	1,257	1,681	2,000
On-Line Payment Costs	1,613	2,329	2,802	3,510	5,126	3,500
Central Services - Professional Services - G					140,406	
Telephone						
Postage	2,592	2,338	3,435	3,457	3,751	3,500
Travel/Lodging, Meals, Mileage			98	235	168	400
Advertising - Legal Notices			26	341	479	600
Solid Waste Education				157	177	300
Mailing Mach. Maint. Contract	496	602	602	662	662	900
Misc. Solid Waste Expense		3,313	-	-	74	
Exchange Migration into the cloud						1,800
Prof. Svcs - Boarddocs	540	540	582	582	582	582
Administration Total	7,024	10,191	31,998	34,056	177,780	38,937
OPERATIONS						
Solid Waste Alley Maint. Supplies						
Adams County Landfill Fees	487,957	508,074	524,697	502,811	524,558	516,000
CDSI Collection Fees	378,151	387,223	375,152	397,812	420,780	425,000
Operations Total	866,107	895,297	899,848	900,622	945,337	941,000
OTHER EXPENDITURES						
External Taxes (State B & O)	17,826	16,800	14,879	16,529	17,760	17,800
State Refuse Collection Tax	35,653	36,722	35,710	39,670	42,625	44,000
Other Expenditures Totals	53,479	53,522	50,589	56,199	60,385	61,800
CAPITAL EXPENDITURES						
Alley Approach Improvements		13,953	-	16,408	11,610	25,000
Re-crush Grindings for Alleys						
Capital Expenditures	-	13,953	-	16,408	11,610	25,000
INTERFUND TRANSERS						
Trs-Out/Fund 310 Main St. Proj.						
Trs-Out/Fund 101 1st ave alley approach					38,945	
General Fund Allocation	68,475	101,960	118,365	116,715	-	133,350
Interfund Transfers	68,475	101,960	118,365	116,715	38,945	133,350
TOTAL SOLID WASTE EXPENDITURES	995,086	1,074,923	1,100,800	1,124,000	1,234,058	1,200,087

CITY OF OTHELLO
2017 Revenue & Expenditures
PARK & RECREATION RESERVE FUND 103

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
--	-------------	-------------	-------------	-------------	-------------	----------------------

REVENUES

Beginning Fund Balance	400,616	501,387	552,038	352,377	346,574	200,462
Investment Interest	771	651	339	497	1,185	700
TRS IN - from REET for Park Bathroom						100,000
TRS IN - Skateboard Park						
TRS IN - Comm Cntr/Frm Mkt (From Gen Fund)	100,000	50,000	-			
TOTAL REVENUES	501,387	552,038	552,377	352,874	347,759	301,162

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
--	-------------	-------------	-------------	-------------	-------------	----------------------

EXPENDITURES

TRS. to GF - General						
TRS. to GF - Farmers Market				6,300		
Trs to GF - Skate Park			200,000		146,500	
TOTAL EXPENDITURES	-	-	200,000	6,300	146,500	-
ENDING FUND BALANCE	501,387	552,038	352,377	346,574	201,259	301,162
TOTAL	501,387	552,038	552,377	352,874	347,759	301,162

CITY OF OTHELLO
2017 Revenue & Expenditures
REAL PROPERTY RESERVE FUND 104

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
--	-------------	-------------	-------------	-------------	-------------	----------------------

REVENUES

Beginning Fund Balance	318,651	325,211	381,476	391,590	401,431	420,713
Park Mitigation Fee	4,500	6,045	8,750	17,500	4,750	7,000
Investment Interest	2,060	1,288	1,364	1,541	1,993	1,685
Prior Year(s) Corrections		(1,068)				
TRS IN - ParK Mitigation (From Gen Fund 001)		50,000				
TOTAL REVENUES	325,211	381,476	391,590	410,631	408,175	429,398

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
--	-------------	-------------	-------------	-------------	-------------	----------------------

EXPENDITURES

Professional Services- Appraisal				9,200		
TRS. to GF - General						
TRS to Strt Reserves						
TRS to GF Reserves						
TRS. to GF - Fire Station						
TOTAL EXPENDITURES	-	-	-	9,200	-	-
ENDING FUND BALANCE	325,211	381,476	391,590	401,431	408,175	429,398
TOTAL	325,211	381,476	391,590	410,631	408,175	429,398

**CITY OF OTHELLO
2017 Revenue & Expenditures
LEOFF RESERVE FUND 105**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	74,192	84,723	94,763	105,117	115,512	125,702
Investment Interest	532	327	355	394	480	398
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	84,723	94,763	105,117	115,512	125,992	136,100

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

TRS - expense						
TOTAL EXPENDITURES	-	-	-	-	-	-
ENDING FUND BALANCE	84,723	94,763	105,117	115,512	125,992	136,100
TOTAL	84,723	94,763	105,117	115,512	125,992	136,100

**CITY OF OTHELLO
2017 Revenue & Expenditures
FIRE DEPARTMENT RESERVE FUND 106**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	81,609	69,927	169,965	190,162	190,388	190,497
Investment Interest	319	189	197	225	302	257
Prior Year(s) Corrections		(151)				
Transfers-In (from Fund 001)		80,000	-			
Transfer-In (from 135) (fire truck)					-	
Transfers-In (from Fund 140)	20,000	20,000	20,000			102,000
TOTAL REVENUES	101,927	169,965	190,162	190,388	190,689	292,754

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

TRS. to GF - Capital/Fire Dept. SUV	32,000					
TOTAL EXPENDITURES	32,000	-	-	-	-	-
ENDING FUND BALANCE	69,927	169,965	190,162	190,388	190,689	292,754
TOTAL	101,927	169,965	190,162	190,388	190,689	292,754

**CITY OF OTHELLO
2017 Revenue & Expenditures
FUND 107 - WATER RESERVES**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
--	-------------	-------------	-------------	-------------	-------------	----------------------

REVENUES

Beginning Fund Balance	808,325	1,426,851	2,758,386	2,255,621	1,854,739	1,356,446
Investment Interest	4,313	6,701	13,235	14,118	12,348	
Prior Year(s) Corrections		(6,896)				
TRS IN - General Purpose			-			
TRS IN - Gen Facility Charges						
TRS IN - Wells Rehab/New						
TRS IN - Water Fund 401	614,214	1331729				
TOTAL REVENUES	1,426,851	2,758,385	2,771,621	2,269,739	1,867,087	1,356,446

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
--	-------------	-------------	-------------	-------------	-------------	----------------------

EXPENDITURES

General Facility Improvements						
Trs. To Main Street Project						
Trs - 401 Water Tower Maint prog			-	265,000	82,000	
Trs - 401 Well 9 Proj			500,000	150,000		500,000
Trs - 401 water line improvements/overlays			-	-	300,000	60,000
Trs - 401 VFD			16,000			
TRS. to Water- Water Imprvmnts						
TOTAL EXPENDITURES	-	-	516,000	415,000	382,000	560,000

ENDING FUND BALANCE	1,426,851	2,758,385	2,255,621	1,854,739	1,485,087	796,446
----------------------------	------------------	------------------	------------------	------------------	------------------	----------------

TOTAL	1,426,851	2,758,385	2,771,621	2,269,739	1,867,087	1,356,446
--------------	------------------	------------------	------------------	------------------	------------------	------------------

**CITY OF OTHELLO
2017 Revenue & Expenditures
FUND 108 - SEWER RESERVES**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
--	-------------	-------------	-------------	-------------	-------------	----------------------

REVENUES

Beginning Fund Balance	2,600,142	3,250,201	3,962,340	4,982,511	5,961,585	6,824,329
Investment Interest	15,360	12,541	20,171	24,074	34,489	30,000
Prior Year(s) Corrections		(13,038)	-			
TRS IN - Sewer Fund 404	579,699	657,637	945,000	900,000	796,000	850,000
TRS IN - Equipment Reserves (Sewer F	50,000	50,000	50,000	50,000	50,000	50,000
TRS IN - General Facilities Chrgs (Sewe	5,000	5,000	5,000	5,000	5,000	5,000
TRS IN - Well #7 Payback						
TOTAL REVENUES	3,250,201	3,962,341	4,982,511	5,961,585	6,847,074	7,759,329

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
--	-------------	-------------	-------------	-------------	-------------	----------------------

EXPENDITURES

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

ENDING FUND BALANCE	3,250,201	3,962,341	4,982,511	5,961,585	6,847,074	7,759,329
----------------------------	------------------	------------------	------------------	------------------	------------------	------------------

TOTAL	3,250,201	3,962,341	4,982,511	5,961,585	6,847,074	7,759,329
--------------	------------------	------------------	------------------	------------------	------------------	------------------

**CITY OF OTHELLO
2017 Revenue & Expenditures
SOLID WASTE RESERVE FUND 109**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
REVENUES						
Beginning Fund Balance	162,323	164,179	164,121	9,470	9,502	9,547
Investment Earnings	1,855	1,081	349	32	51	45
Prior Year(s) Corrections		(1,139)				
TOTAL REVENUES	164,178	164,121	164,470	9,502	9,553	9,592
EXPENDITURES						
TRS. to Main Street Project						
Trs to Solid Waste			155,000			
TOTAL EXPENDITURES	-	-	155,000	-	-	-
ENDING FUND BALANCE	164,178	164,121	9,470	9,502	9,553	9,592
TOTAL	164,178	164,121	164,470	9,502	9,553	9,592

**CITY OF OTHELLO
2017 Revenue & Expenditures
STREETS RESERVE FUND 110**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
REVENUES						
Beginning Fund Balance	317,732	339,974	216,011	200,000	204,725	205,725
Columbia Improvements - OHA Main & Cunningham Rd Improve.						
Columbia Improvements						
Investment Earnings	2,242	1,074	636	725	1,080	1,000
Prior Year(s) Corrections		(437)				
TRS IN - Streets						
TRS IN - Streets - Equipment	20,000	20,000	20,000	20,000	-	-
TOTAL REVENUES	339,974	360,611	236,647	220,725	205,805	206,725
EXPENDITURES						
TRS to Street for Overlays						
TRS to Street		144,600	36,647	16,000		6,725
TRS. TO STREETS FOR 14TH & MAIN						
TOTAL EXPENDITURES	-	144,600	36,647	16,000	-	6,725
ENDING FUND BALANCE	339,974	216,011	200,000	204,725	205,805	200,000
TOTAL	339,974	360,611	236,647	220,725	205,805	206,725

CITY OF OTHELLO
2017 Revenue & Expenditures
DONATIONS FUND 111

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	2,486	1,744	1,694	1,438	8,588	1,138
Investment Interest	1					
Othello Brochure Donations (NA)						
Shop With A Cop		400	400	480	1,440	100
Police Donations		550			5,000	
Shop With A Cop - Police Emees			100	370		
SIDNE Vehicle Purchase (NA)						
Shop With A Cop - Wal Mart	377		1,250	-		1,000
Main St. Lighting Project	250	200	-			
Park and Rec (Skate Park)				7,500		
Donations for Dog Igloos				257		
TOTAL REVENUES	3,114	2,894	3,444	10,045	15,028	2,238

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget Proposal
--	----------------	----------------	----------------	----------------	----------------	----------------------------

EXPENDITURES

Law Enforcement-Supplies & Equip						
Shop-with-a-Cop Donations	1,369	1,200	1,557	1,200	1,500	1,200
Donations for Dog Igloos				257		
Skate Park						
Main St Lighting Project			450			
Trs to General Fund - Skate Park					7,500	
TOTAL EXPENDITURES	1,369	1,200	2,007	1,457	9,000	1,200
ENDING FUND BALANCE	1,744	1,694	1,438	8,588	6,028	1,038
TOTAL	3,114	2,894	3,444	10,045	15,028	2,238

This
Page
Intentionally
Left
Blank

CITY OF OTHELLO
2017 Revenue & Expenditures
FUND 112 - CRIME PREVENTION

	2015 Actual	2016 Actual	2017 Budget Proposal
--	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	-	5,393	8,307
Investment Interest			
Prior Year(s) Corrections			
Law Enforcement Services	9,172	4,950	4,500
Contributions		4,552	2,000
TOTAL REVENUES	9,172	14,895	14,807

	2015 Actual	2016 Actual	2017 Budget Proposal
--	----------------	----------------	----------------------------

EXPENDITURES

Explorers			
Office and Operating	2,899	1,452	1,000
Small Tools	-	-	1,500
Uniforms	-	2,074	2,500
Services	-	-	200
Miscellaneous/Dues	880	1,932	2,000
Total Explorers	3,779	5,458	7,200

Reserves			
Small Tools		-	1,500
Uniforms		338	2,500
Misc		99	1,000
Total Reserves	-	438	5,000

National Night Out			
Office and Operating		27	500
Misc		-	200
Total National Night Out	-	27	700

TOTAL EXPENDITURES	3,779	5,922	12,900
ENDING FUND BALANCE	5,393	8,973	1,907

**CITY OF OTHELLO
2017 Revenue & Expenditures
FUND 113 - INVESTIGATION**

	2015 Actual	2016 Actual	2017 Budget Proposal
--	----------------	----------------	----------------------------

REVENUES

Beginning Fund Balance	-	73	1,053
Investment Interest			
Prior Year(s) Corrections			
Confiscated & Forfited Property	73	2,701	1,000
TOTAL REVENUES	73	2,774	2,053

	2015 Actual	2016 Actual	2017 Budget Proposal
--	----------------	----------------	----------------------------

EXPENDITURES

Payment for services		-	500
Miscellaneous		20	500
TOTAL EXPENDITURES	-	20	1,000
ENDING FUND BALANCE	73	2,754	1,053

City of Othello 2016



Payroll

2017 PAYROLL POSITIONS

NON-UNION POSITIONS		NU - Entry 0-6 Mo.	NU - Step 1 7- 12 Mo. (+\$100/Mo)	NU - Step 2 13-24 Mo. (+\$120/Mo)	NU - Step 3 25-36 Mo. (+\$160/Mo)	NU - Step 4 37+ Mo. (+\$200/Mo)
% Increase		102.00%				

Deputy Finance Officer	Annual	52,480.99	53,680.99	55,120.99	57,040.99	59,440.99
	Monthly	4,373.42	4,473.42	4,593.42	4,753.42	4,953.42
	40/hr/wk	25.23	25.81	26.50	27.42	28.58

Administrative Secretary (City Hall)	Annual	40,455.51	41,655.51	43,095.51	45,015.51	47,415.51
	Monthly	3,371.29	3,471.29	3,591.29	3,751.29	3,951.29
	40/hr/wk	19.45	20.03	20.72	21.64	22.80

Building/Planning Secretary (Permanent Part-time)	Annual	25,115.81	26,315.81	27,755.81	29,675.81	32,075.81
	Monthly	2,092.98	2,192.98	2,312.98	2,472.98	2,672.98
	25/hr/wk	19.32	20.24	21.35	22.83	24.67

Utility Billing Clerk	Annual	41,628.50	42,828.50	44,268.50	46,188.50	48,588.50
	Monthly	3,469.04	3,569.04	3,689.04	3,849.04	4,049.04
	40/hr/wk	20.01	20.59	21.28	22.21	23.36

Deputy City Clerk	Annual	41,251.10	42,451.10	43,891.10	45,811.10	48,211.10
	Monthly	3,437.59	3,537.59	3,657.59	3,817.59	4,017.59
	40/hr/wk	19.83	20.41	21.10	22.02	23.18

Public Works Records Clerk	Annual	40,232.07	41,432.07	42,872.07	44,792.07	47,192.07
	Monthly	3,352.67	3,452.67	3,572.67	3,732.67	3,932.67
	40/hr/wk	19.34	19.92	20.61	21.53	22.69

Administrative Secretary (Police Department)	Annual					51,472.26
	Monthly					4,289.36
	40/hr/wk					24.75

Park & Rec Assistant Seasonal			Year 1	Year 2		
	Hr		12.00	13.00		

EXEMPT POSITIONS						
------------------	--	--	--	--	--	--

City Administrator	Annual	124,950.00	Planning	Annual	91,800.00
	Monthly	10,412.50		Monthly	7,650.00
	40/hr/wk	60.07		40/hr/wk	44.13

City Clerk	Annual	73,491.16	Public Works Director	Annual	82,939.90
	Monthly	6,124.26		Monthly	6,911.66
	40/hr/wk	35.33		40/hr/wk	39.87

Assistant Police Chief	Annual	87,937.67	I T Manager	Annual	68,340.00
	Monthly	7,328.14		Monthly	5,695.00
	40/hr/wk	42.28		40/hr/wk	32.86

Police Chief	Annual	98,532.00	Park & Rec Coordinator	Annual	47,476.00
	Monthly	8,211.00		Monthly	3,956.33
	40/hr/wk	47.37		40/hr/wk	22.83

Finance Officer	Annual	106,120.80
	Monthly	8,843.40
	40/hr/wk	51.02

Salary set by Ordinance Mayor Council Members	Annual	Monthly
	9,300.00	860.00
	3,900.00	325.00

UNION POSITIONS
Wages set by contract

Operators % Increase (CBA)	100.0%		PW - Entry	PW - Step 1	PW - Step 2	PW - Step 3
Operators % Increase (CPI)	102.0%		0-24 Mo.	25-36 Mo.	37-48 Mo.	49+ Mo.
Maintenance Worker	Annually		45,036.00	46,632.00	50,556.00	54,468.00
	Monthly		3,753.00	3,886.00	4,213.00	4,539.00
	40/hr/wk		21.65	22.42	24.31	26.19

		S - Step A	S - Step B	S - Step C	S - Step D	
Teamsters % Increase (Serg.)	102.0%	0-12 Mo.	13-24 Mo.	25-36 Mo.	37+ Mo.	
Sergeant	Annual	74,208.00	76,812.00	79,500.00	82,284.00	
	Monthly	6,184.00	6,401.00	6,625.00	6,857.00	
	40/hr/wk	35.68	36.93	38.22	39.56	

		P - Entry	P - Step A	P - Step B	P - Step C	P - Step D
FOP % Increase (Patrol)	102.0%	0-12 Mo.	13-24 Mo.	25-36 Mo.	37-48 Mo.	49-60 Mo.
Patrolman	Annually	52,860.00	55,500.00	58,284.00	61,188.00	64,248.00
	Monthly	4,405.00	4,625.00	4,857.00	5,099.00	5,354.00
	40/hr/wk	25.41	26.68	28.02	29.42	30.89

P - Step E	
61+Mo.	
	67,464.00
	5,622.00
	32.43

		D - Step A	D - Step B	D - Step C	D - Step D	D - Step E
Teamsters % Increase (Disp/CE)	102.0%	0-6 Mo.	7-12 Mo.	13-24 Mo.	25-36 Mo.	37+ Mo.
Dispatcher/ Code Enforcement	Annually	41,784.00	43,872.00	46,068.00	48,372.00	50,796.00
	Monthly	3,482.00	3,656.00	3,839.00	4,031.00	4,233.00
	40/hr/wk	20.09	21.09	22.15	23.26	24.42
Lead Dispatcher	5%				Monthly	4,444.65

NON-UNION POSITIONS
Parks & Recreation

Position	Year 1	Year 2	Year 3
Concession	\$11.00	\$11.10	\$11.20
Lifeguard	\$11.25	\$11.35	\$11.45
Lifeguard w/WSI	\$11.50	\$11.60	\$11.70
Assistant Manager	\$14.53	\$14.63	\$14.73
Manager	\$15.68	\$15.78	\$15.88

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

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

Pool

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

Glossary



BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FTE: Full-time equivalent employee.

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

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

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

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

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

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

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

GOALS: The objective of specific tasks and endeavors.

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

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

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

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

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

INTERGOVERNMENTAL SERVICES:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ORDINANCE: A statute or regulation enacted by City Council.

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

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

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

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

Examples include insurance and retirement benefits.

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

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

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

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

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

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

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

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

RCW: Revised Code of Washington.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

WAC: Washington Administrative Code,

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

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

This

Page

Intentionally

Left

Blank



The End