

**CITY OF  
PULLMAN**  
WASHINGTON



# Budget

*at a glance*



How your tax dollars work for you.

**2014 - 2015 BUDGET SUMMARY BY FUND**

FUND	TITLE	2014 AMENDED BUDGET*		2015 BUDGET REQUEST		
		REVENUES	EXPENDITURES	REVENUES	EXPENDITURES	CHANGE
001	<b>GENERAL FUND:</b>					
	ADMINISTRATION/FINANCE		1,302,085		1,413,050	110,965
	POLICE/SUPPORT SERVICE		5,788,860		6,154,184	365,324
	FIRE/RESCUE		4,660,017		5,360,329	700,312
	PUBLIC WORKS		469,298		424,918	(44,380)
	PLANNING		324,425		330,549	6,124
	PUBLIC SERVICES		2,835,320		2,818,037	(17,283)
	LIBRARY		1,235,729		1,455,782	220,053
	GENERAL GOVERNMENT		302,105		266,750	(35,355)
	<b>OPERATING TRANSFERS:</b>					
	AIRPORT		32,013		32,013	
	OTHER		114,480		12,153	(102,327)
	<b>TOTAL OPERATING EXPENDITURES:</b>		<b>\$17,064,332</b>		<b>\$18,267,765</b>	<b>\$1,203,433</b>
						<b>OPERATING PERCENTAGE CHANGE: 7.1%</b>
	<b>CAPITAL EXPENDITURES &amp; TRANSFERS:</b>					
	CAPITAL EXPENDITURES		292,736		1,042,379	749,643
	NON-OPERATING EXPENDITURES TO OTHER FUNDS		286,567		180,832	(105,735)
	<b>TOTAL CAPITAL:</b>		<b>\$579,303</b>		<b>\$1,223,211</b>	<b>\$643,908</b>
	<b>TOTAL GENERAL FUND:</b>		<b>\$18,396,341</b>		<b>\$19,490,976</b>	<b>\$1,847,341</b>
						<b>TOTAL FUND PERCENTAGE CHANGE: 10.5%</b>
104	ARTERIAL STREETS		2,958,517		1,265,899	(1,692,618)
105	STREETS		1,692,345		1,712,125	2,322,634
120	CIVIC IMPROVEMENT		341,362		346,000	345,000
310	CEMETERY EXPANSION		450		775	6,000
315	2005 LTGO BOND FUND		38,210		34,797	36,772
316	2007 BOND FUND		384,340		534,300	1,084,300
317	2009 AIRPORT WATER BOND FUND		205,408		205,408	205,408
322	DOWNTOWN RIVERWALK					
401	UTILITIES **		10,549,215		9,932,980	13,097,569
403	UTILITY CAPITAL PROJECTS		2,952,770		838,380	838,380
404	STORMWATER **		1,270,000		1,116,000	1,359,823
405	TRANSIT **		4,403,565		4,186,948	4,634,076
501	EQUIPMENT RENTAL **		2,402,540		3,043,742	3,565,597
504	GOV'T BUILDINGS		985,505		1,010,670	1,007,431
507	INFORMATION SYSTEMS **		604,934		771,961	797,061
607	LAWSON GARDENS ENDOW		70,500		67,260	153,085
610	CEMETERY CARE FUND		3,950		3,900	500
615	FIREMEN'S PENSION		29,178		33,840	60,000
651	AIRPORT AGENCY **		2,754,374		18,907,932	19,473,373
	<b>TOTAL ALL FUNDS:</b>		<b>\$50,043,504</b>		<b>\$62,600,976</b>	<b>\$70,096,997</b>
						<b>\$12,294,061</b>
						<b>PERCENTAGE CHANGE: 21.3%</b>

\* Includes Budget Amendments Approved on January 14, 2014, August 26, 2014, November 5, 2014 and December 9, 2014.

\*\* Expenditures include non-cash depreciation

## **The Budgeting Process**

The budgeting process begins in January when the mayor initiates the City Council goal-setting process with a call for suggestions from residents, employees, and civic organizations. The Council considers those suggestions during a Saturday retreat (an open public meeting) and discussion with department heads. The result is a list of formally adopted goals, many of which have financial implications for consideration in the following year's budget.

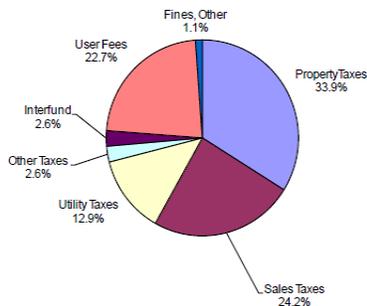
Later in the spring, the Capital Improvement Program (CIP) process begins. Capital projects include land acquisition; permanent improvements to land including buildings, streets, and utilities; and equipment costing more than \$10,000. Department heads submit capital projects to the CIP Committee. The committee considers all of the requests in light of available

funds and prioritizes projects into a six-year plan, including projects intended to be funded in the following year's budget.

In July, the Finance Director issues a budget call to department heads, requesting that they prepare the budgets for their departments and to estimate anticipated revenue. These are reviewed in detail with the department heads by the mayor, city supervisor, and finance director. Significant modifications of the current budget, such as personnel requests, are presented to Council for consideration at pre-budget workshops. Required public hearings and presentations are held during Council meetings throughout the fall. The final budget is adopted by Council in late November or early December.

## The Budget Breakdown

The total city budget is categorized by funds: general fund, utility fund, transit fund, street fund, stormwater fund, government buildings fund, equipment rental fund, and other special funds. Each fund has its own revenue sources and its own expenditure/service responsibilities. Each fund stands on its own and is self-supporting with no intermingling of money between funds.



The **general fund** supports police, fire, parks, recreation, library, finance, administration, planning, and building inspection. The source of revenue is property taxes, sales taxes, utility taxes, and fees.

The total 2015 revenue to the general fund is \$18,588,059. Property taxes include \$3.60/\$1000 of assessed valuation regular property tax, \$0.50/\$1000 Emergency Medical Service (EMS) tax, and \$0.3158/\$1000 Metropolitan Park District (MPD) tax which is transferred to the general fund. The total 2015 property tax revenue is \$6,932,132. Of the 7.8 percent sales tax charged in Pullman, 0.85 percent is revenue to the city with the remainder going to the state and the county. The total 2015 sales tax revenue to the city is \$4,100,000. A total of 8 percent utility tax is added to the bills for water, sewer, stormwater, electricity, natural gas, and telephone and 11 percent is added to the bill for solid waste. Of this, 4 percent goes to the general fund (7 percent of the solid waste tax). The total 2015 general fund utility tax is \$2,397,000. Fee revenue includes sources such as ambulance fees, recreation

fees, building permit fees, a contribution from WSU for fire/EMS services, and several other miscellaneous fees. Other tax revenue includes sources such as admission tax, gambling tax, and liquor tax.



The **utility fund** is for the water system and the sewer system and includes maintenance, operations, and capital projects. The total 2015 utility fund budget is \$11,047,568. Revenue to the utility fund includes the monthly utility bills, connection fees for new development, a contribution from WSU to support the waste water treatment plant, and occasional grant revenue. The total 2015 utility fund revenue is \$9,932,980.

The **transit fund** is for Pullman



Transit. The total 2015 transit budget is \$4,084,076. Revenue to the transit fund includes 2 percent of the utility tax, contributions from WSU and Pullman School District, and significant federal and state grants for operations and capital projects such as bus replacements. The total 2015 transit fund revenue is \$4,186,948.



The **street fund** is for the street system and includes roadway maintenance; street lighting; traffic control including signals, signs, and striping; snow and ice control; and capital projects including the annual Accelerated Street Maintenance program. The total 2015 street budget is \$3,941,646. Revenue to the

street fund includes motor vehicle fuel tax, 2 percent of the utility tax, 0.25 percent real estate excise tax, and occasional grant revenue. The total 2015 street fund revenue is \$2,978,024.

The **stormwater fund** is for the stormwater program and includes all activities



necessary for compliance with the city's municipal stormwater permit, street sweeping, storm drain maintenance, and the annual leaf pickup program in the fall. The total 2015 stormwater budget is \$1,311,823. Revenue to the stormwater fund is from the monthly utility bills and occasional grants. The total 2015 stormwater revenue is \$1,116,000.

### The **government buildings**

**fund** is a user-supported fund to take care of all of the city's buildings including operations,



repair, maintenance, and custodial. The total 2015 government buildings budget is \$1,007,431. Revenue to the government buildings fund is from the various user departments based on actual costs and time spent. The total 2015 government buildings revenue is \$1,010,670.

### The **equipment rental fund** is



a user-supported fund to take care of all of the city's

vehicles and rolling stock equipment including operations, repair, maintenance, and replacement. The fund includes an amortization account into

which funds are deposited on an annual basis to accrue funds for replacement on an appropriate schedule. The total 2015 equipment rental budget is \$3,565,597. Revenue to the equipment rental fund is from user departments based on actual costs, time spent, and anticipated replacement costs. The total 2015 equipment rental revenue is \$3,043,742.

**Other special funds** include those to support information technology, various community improvement bonds, cemeteries, and Lawson Gardens. Although the airport is supported by several agencies and significant grants and is jointly sponsored by both Pullman and Moscow, the entire airport budget is included in the city of Pullman budget. The 2015 airport budget is \$18,623,373. The total 2015 airport revenue is \$18,907,932.

## General Fund Budgets

The **police department** provides general law enforcement, criminal investigation, crime prevention, traffic enforcement, code enforcement, the College Hill Beat Officer program, the DARE Officer program in the schools, participation in the Quad-Cities Drug Task Force, animal control, and various support functions. The total 2015 police budget is \$6,154,184 and the police department staffing is 42.8 full-time-equivalent employees. WSU maintains its own police department for on-campus response.



The **fire department** provides fire suppression, fire prevention, public education, ambulance transport, and rescue services for all of Pullman,



including the WSU campus. The total 2015 fire budget is \$5,360,329 and, with the addition of three personnel in 2015, the fire department staffing is 36 employees plus as many as 25 reserve firefighters.

**The parks department**



maintains 18 parks of various stages of development totaling approximately 120 acres of land, 3 cemeteries, 15 miles of path, 3 swimming pools, city parking lots, street landscaping, and utility site landscaping.

The total 2015 parks budget is \$1,285,437 and the parks department staffing is 9 regular employees and 10 seasonal summer employees.

The **recreation department** offers an extensive array of activities and programs for all age groups including a preschool program; youth gymnastics, basketball,

wrestling, soccer, volleyball, baseball, softball, and flag football; adult volleyball, softball, and basketball; general fitness, recreation, and wellness programs; swim lessons and water exercise programs at the aquatic and fitness center; and senior programs and activities. The total 2015 recreation budget is \$1,685,685 and the recreation department staffing is 14.75 full-time-equivalent employees.



**Neill Public Library** has a full service of offerings to support lifelong learning including a broad selection of reading and viewing materials, research assistance, literacy and cultural programs



for all ages, workstations with internet access, a parent resource center, and a vibrant local history collection. The total 2015 library budget is \$1,455,782 and the library staffing is 12 full-time-equivalent employees, supplemented by timeslip staff and many volunteers.

The **finance department** is responsible for accounting, budgeting, auditing, financial reporting, payroll, official records, clerk functions, risk management, and insurance. The total 2015 finance budget is \$819,943 and the finance staffing is 6.5 full-time-equivalent employees.

The **administration department** includes the mayor, 7 city council members, the city supervisor, the human resources manager, and a

contracted city attorney. Election and voter registration costs are also included in the council's legislative budget. The total 2015 administration budget is \$593,107.

### The **planning department**

provides current planning activities such as facilitating development projects and ensuring zoning code compliance and long range planning activities such as the current updating of the city's comprehensive plan and shoreline master program. The total 2015 planning budget is \$330,549 and the planning staff is 2 employees.



### The **building department**

provides plan review, permitting, and inspection of building



construction and remodel, excluding such activity on the WSU campus. This particular department is fully self-supported, with fees collected sufficient to pay the department expenses. The total 2015 building department budget is \$424,918 and the staffing is 3.7 full-time-equivalent employees.

### **Capital Projects**

Capital projects in the 2015 budget include:

- ◆ A new fire engine to replace a 1992 engine that was inherited from WSU - \$705,000
- ◆ Extending the garage bay and remodel of Fire Station 2 on Terre View Drive at Grand Avenue - \$407,800
- ◆ Phase 1 of development of Mary's Park on Johnson Avenue at Old Moscow Road - \$140,000
- ◆ A traffic signal at the intersection of Bishop Boulevard and Klemgard Avenue with associated roadway improvements - \$655,500
- ◆ Widening and pavement reconstruction of Terre View Drive in the vicinity of Brandi Way - \$608,000
- ◆ A pedestrian crossing signal on Grand Avenue at Ritchie Street - \$181,000
- ◆ Resurfacing the deck of Terre View bridge east of Grand Avenue - \$20,000 2016 construction
- ◆ Improvements at Reaney Park including a new splash pad - \$735,00; reconstruction of the surrounding streets of Lentil Lane, Reaney Way, Gray Lane, and Morton Street - \$300,000; along with sanitary sewer, storm drain, and ADA upgrades

- ◆ Street surface reconstruction of Bryant Street from Harrison to the south end, Gary Street from Harrison to Irving, Sunset Street from Bryant to Fisk, Cove Way from Valley to Orchard, and Landis Court from Juniper to LandisTank
- ◆ Improvements to the south side of Stadium Way from B Street to Cougar Way to include removing the juniper vegetation, new landscaping, and repaving the bike path - \$120,000
- ◆ Replacement of the water line in State Street from Park Street to True Street - \$220,000
- ◆ Replacement of water lines on the west and south sides of Jefferson Elementary School - \$164,000  
2016 construction
- ◆ Replacement of the water line on Wheatland Drive - \$61,000  
2016 construction

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