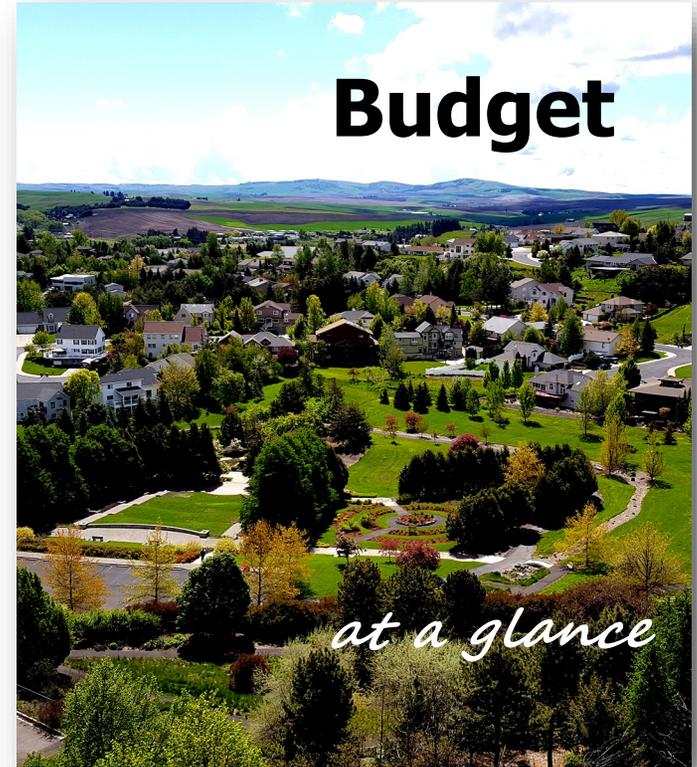


2018



**CITY OF PULLMAN**  
WASHINGTON

# Budget



*at a glance*

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2017 - 2018 BUDGET SUMMARY BY FUND

FUND	TITLE	2017 AMENDED BUDGET*		2018 BUDGET REQUEST		CHANGE
		REVENUES	EXPENDITURES	REVENUES	EXPENDITURES	
001	<b>GENERAL FUND:</b>					
	ADMINISTRATION/FINANCE		1,507,569	1,606,451		98,882
	POLICE/SUPPORT SERVICE		6,814,794	7,233,240		418,446
	FIRE/RESCUE		6,061,238	6,545,770		484,532
	PROTECTIVE INSPECTIONS		766,713	804,715		38,002
	PLANNING		351,231	371,773		20,542
	PUBLIC SERVICES		3,267,510	3,291,216		23,706
	LIBRARY		1,605,081	1,723,711		118,630
	GENERAL GOVERNMENT		311,255	452,782		141,527
	<b>OPERATING TRANSFERS:</b>					
	AIRPORT		332,013	332,013		
	OTHER		31,141	6,291		(24,850)
	<b>TOTAL OPERATING EXPENDITURES:</b>		<b>\$21,048,545</b>	<b>\$22,367,962</b>		<b>\$1,319,417</b>
						OPERATING PERCENTAGE CHANGE: 6.3%
	<b>CAPITAL EXPENDITURES &amp; TRANSFERS:</b>					
	CAPITAL EXPENDITURES		540,099	726,857		186,758
	NON-OPERATING EXPENDITURES TO OTHER FUNDS		249,528	291,806		42,278
	<b>TOTAL CAPITAL:</b>		<b>\$789,627</b>	<b>\$1,018,663</b>		<b>\$229,036</b>
	<b>TOTAL GENERAL FUND:</b>		<b>\$20,685,745</b>	<b>\$20,955,213</b>	<b>\$23,386,625</b>	<b>\$1,548,453</b>
						TOTAL FUND PERCENTAGE CHANGE: 7.1%
104	ARTERIAL STREETS	1,680,800	1,946,034	305,000	462,500	(1,483,534)
105	STREETS	2,473,830	2,751,026	1,980,010	2,444,494	(306,532)
120	CIVIC IMPROVEMENT	361,500	359,000	370,000	365,000	5,000
125	FIREMEN'S PENSION	34,500	40,000	34,000	40,000	
310	CEMETERY EXPANSION	500	21,047	500		(21,047)
315	2005 LTGO BOND FUND					
316	2007 BOND FUND	322,000	322,000		1,026	(320,974)
317	2009 AIRPORT WATER BOND FUND	398,781	398,781	394,716	394,716	(4,065)
401	UTILITIES **	10,795,536	12,998,212	10,961,500	18,577,405	5,579,193
403	UTILITY CAPITAL PROJECTS	2,615,000	2,615,000	8,079,500	8,079,500	5,464,500
404	STORMWATER **	1,169,000	1,743,677	1,149,000	1,834,872	91,195
405	TRANSIT **	5,467,009	5,514,176	5,722,719	5,087,939	(426,237)
501	EQUIPMENT RENTAL **	2,600,413	4,247,972	3,083,143	3,400,588	(847,384)
504	GOVT BUILDINGS	1,094,838	1,499,957	1,091,846	1,130,152	(369,805)
507	INFORMATION SYSTEMS **	1,130,779	1,175,455	1,400,555	1,539,255	363,800
651	AIRPORT AGENCY **	45,797,211	45,797,211	30,294,074	30,074,918	(15,722,293)
707	LAWSON GARDENS ENDOW	110,500	115,803	110,500	116,016	213
710	CEMETERY CARE FUND	3,500	500	3,500	500	
	<b>TOTAL ALL FUNDS:</b>	<b>\$96,741,442</b>	<b>\$103,384,023</b>	<b>\$85,935,776</b>	<b>\$96,935,506</b>	<b>(\$6,448,517)</b>
						PERCENTAGE CHANGE: -6.2%

\* Includes Budget Amendments Approved on October 17, 2017.

\*\* Expenditures exclude non-cash depreciation of \$5,145,000 in 2017 and \$6,885,000 in 2018.

## Capital Projects

Among the capital projects included in the 2018 budget are:

- ◆ \$140,000 for an ADA accessible route through Sunnyside Park from the Cedar Street parking lot to the upper restrooms, shelter and playground
- ◆ \$30,000 for paramedic/EMT bulletproof vests and helmets for domestic violence or active shooter response
- ◆ \$132,000 City Council Chambers audio, visual, and broadcast technology replacement
- ◆ \$110,000 emergency power generator replacement to provide backup power to critical IT infrastructure for the entire city
- ◆ \$92,500 for Canyon View Drive to Darrow Street path
- ◆ \$55,000 to enhance city government's online presence including a new website, implementation of a 311 system, wider acceptance of credit cards
- ◆ \$17,000 Spring Street Electric Vehicle lot in partnership with Avista
- ◆ \$1,190,000 Arterial Streets projects: citywide traffic signal improvements, Bishop Blvd. bridge resurfacing, Grand Ave and Center Street signal work and other resurfacing projects.

## The Budgeting Process

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

The Capital Improvement Program (CIP) process also begins in the spring. 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.

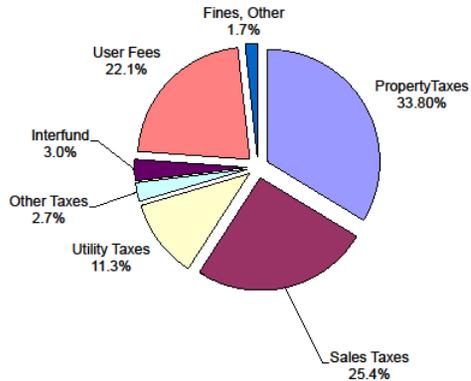
In July, the Finance Director issues a budget call to department heads, requesting that they prepare the budgets for their departments and to estimate anticipated revenue. These are reviewed in detail with all other department heads. Significant modifications of the current budget, such as personnel 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, information systems 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 total general fund budget is \$23,386,325. The source of revenue is property taxes, sales taxes, utility taxes, and fees. The



total 2018 revenue estimate to the general fund is \$20,955,213. Property taxes include \$3.60/\$1000 of assessed valuation regular property tax; \$0.50/\$1000 Emergency Medical Service (EMS) tax; and \$0.33/\$1000 Metropolitan Park District (MPD) tax, a portion of which is transferred to the general fund. The total estimated 2018 property tax revenue to the

general fund is \$7,060,000. 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 2018 sales tax revenue to the city is \$4,900,000. 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 2018 general fund utility tax is \$2,287,000. 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 general fund 2018 year end reserve is \$2,929,425.

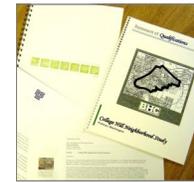


The **utility fund** is for the water system and the sewer system and includes

risk management. The total 2018 finance budget is \$970,244 and the finance staffing is 7.75 full-time-equivalent employees.

The **administration department** includes the mayor, seven councilmembers, the city supervisor, the human resources manager, the city clerk and a contracted city attorney. Election and voter registration costs are also included in the council's legislative budget. The total 2018 administration budget is \$636,207.

The **planning department** provides current planning activities such as facilitating development projects and ensuring zoning code compliance and long range planning activities such as updating the city's comprehensive plan and developing design review standards for College Hill. The total 2018 planning budget is \$371,773 and the planning staff is 2.6 full-time-equivalent employees.



The **building department** provides plan review, permitting, and inspection of building construction and remodel and now includes the WSU campus. This particular department is self-supported, with fees collected sufficient to pay the department expenses. The total 2018 building department budget is \$804,715 and the staffing is 6.2 full-time-equivalent employees.



The **parks department**

maintains 19 parks of various stages of development totaling approximately 130 acres of land, 3 cemeteries, 16 miles of path, 3 swimming pools, city parking lots, street landscaping, and utility site landscaping. The total 2018 parks budget is \$1,440,00 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 2018 recreation



budget is \$1,851,216 and the recreation department staffing is 16.25 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 2017 library budget is \$1,723,711 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, and



maintenance, operations, and capital projects. The total 2018 utility fund budget is \$18,577,405. 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 2018 utility fund revenue is \$10,961,500. The utility fund 2018 year end reserve is \$9,300,891.

The **transit fund** is for Pullman



Transit. The total 2018 transit budget is \$5,087,939. Revenue to the transit fund includes 2 percent 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 2018 transit fund revenue is \$5,722,719. The transit fund 2018 year end reserve is \$1,513,904.

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 2018 street budget is \$2,444,494. Revenue to the street fund includes motor vehicle fuel tax, 2 percent utility tax, 0.25 percent real estate excise tax, and occasional grant revenue. The total 2018 street fund revenue is \$1,980,010. The street fund 2018 year end reserve is \$1,865,707.



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 2018 stormwater budget is

\$1,834,872. Revenue to the stormwater fund is from the monthly utility bills and occasional grants. The total 2018 stormwater revenue is \$1,149,000. The stormwater fund 2018 year end reserve is \$1,092,452.



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 2018 government buildings budget is \$1,130,152. Revenue to the government buildings fund is from the various user departments based on actual costs and time spent. The total 2018 government buildings revenue is \$1,091,846. The government buildings fund 2017 year end reserve is \$440,505.

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 a schedule appropriate for each



vehicle. The total 2018 equipment rental budget is \$3,400,588. Revenue to the equipment rental fund is from user departments based on actual costs, time spent, and anticipated replacement costs. The total 2018 equipment rental revenue is \$3,083,143. The equipment rental fund 2018 year end reserve is \$442,076.



The **information systems fund** is a user-supported fund to take care of the city's computing network

environment including workstations, software, local and wide area networks, virtual infrastructure, and phone system. The total 2018 information systems budget is

\$1,539,255. Revenue to the information systems fund is from user departments based on the number and complexity of devices. The total 2018 information systems revenue is \$1,400,555. The information systems fund 2018 year end reserve is \$523,674.

Other special funds include those to support 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 as an agency fund. The 2018 airport budget and revenue are both \$30,074,918. In 2015 through 2018, \$2,500,000 was provided to the Airport budget from the general fund towards Pullman's portion of the grant match for the runway realignment project.

## 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 2018 police budget is \$7,233,240 and the police department staffing is 44.0 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 2018 fire



budget is \$6,545,770. The fire department staffing is 37 employees plus as many as 25 reserve firefighters.