

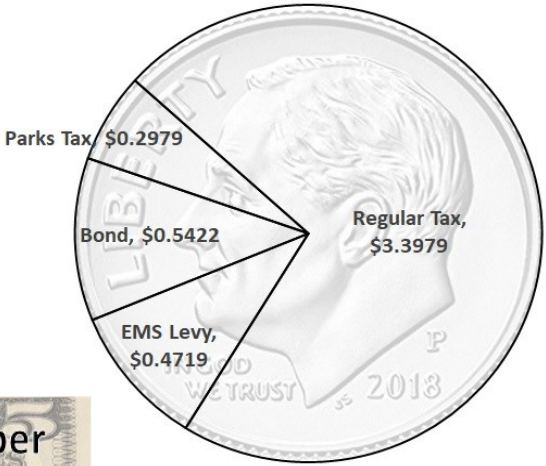
**Property Tax Revenue** is collected to support General Government Fund activities. The taxable assessed value of real property inside the City of Pullman is \$1,928,866,223. Property owners are levied a tax rate of \$14.4968 per \$1,000 of assessed value. The City of Pullman's allotment of this amount is \$4.7099 (32.5%).

**2019 Property Tax: \$14.4968 / \$1,000 of Assessed Value**



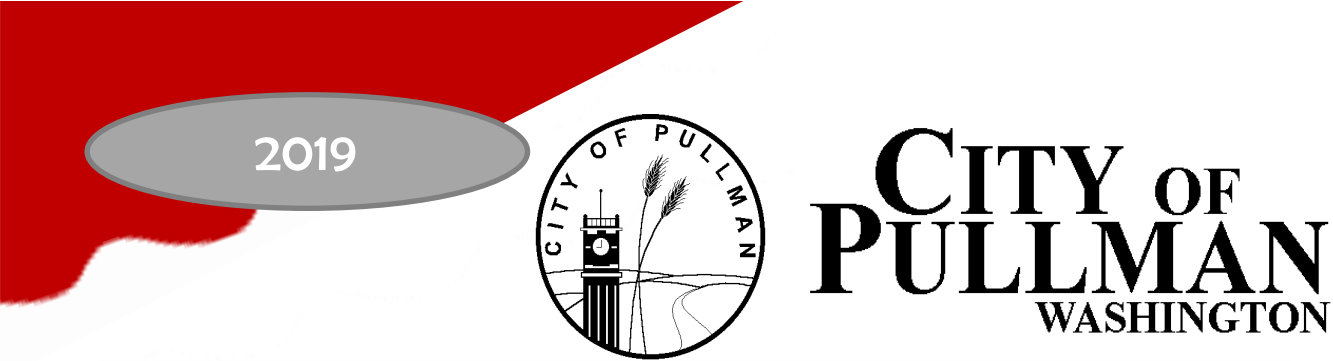
**Other General Government Fund Revenues** include user fees (Aquatics Memberships, Plan Reviews, Program Fees), licenses & permits (Building Permits, Franchise Licenses, Animal Licenses), fines (Parking Infractions, Library, Fire Code), utility taxes, admissions tax, gambling tax, and liquor tax.

**2019 Property: \$4.7099 / \$1,000 of Assessed Value to City of Pullman**



**Please Visit Us Online at [Pullman-WA.gov](http://Pullman-WA.gov) to Learn More:**

- City Council and Commission Agendas
- City Codes & Department Information
- Register for Recreation Opportunities
- View City Council Meetings
- Apply for Jobs
- News
- Information
- Much More!



**HIGH Tech**  
**HIGHER Education**  
**HIGHEST Quality of Life**



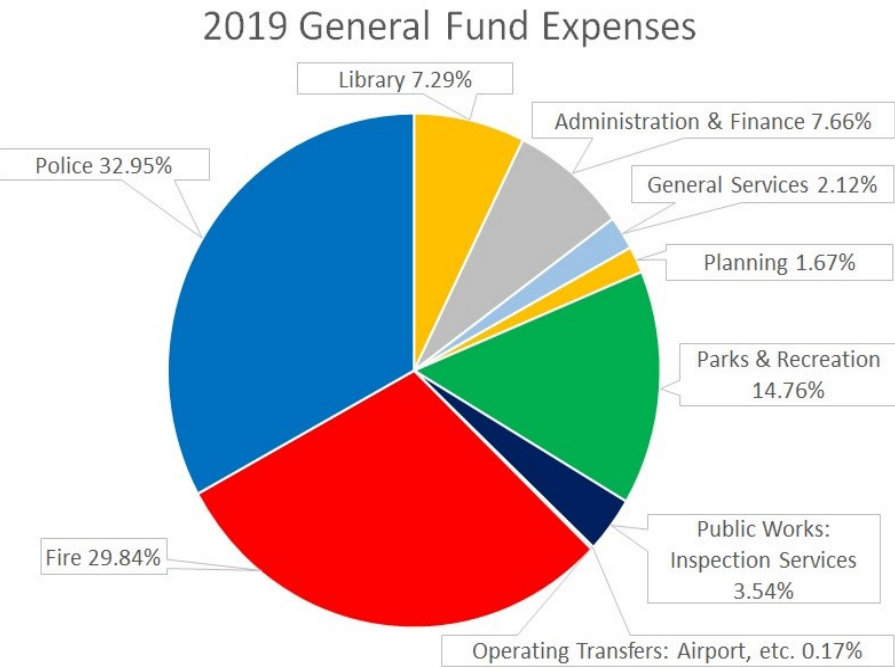
**The Budgeting Process**

Beginning in 2018, this process has shifted from a yearly activity to a biennial activity. In even years, the budgeting process commences in early Spring when the Mayor initiates the City Council goal setting process with a call for suggestions from city departments, residents and civic organizations. City Council considers those suggestions creating a list of formally adopted goals, many of which may have budgetary implications.

The Capital Improvement Program (CIP) process also begins in the Spring. CIP projects include land acquisition, equipment purchases greater than \$10,000, and improvements to buildings, streets, & utilities. Department heads submit CIP requests to the CIP Committee. Balancing these requests with available funds, projects are reviewed, prioritized, and voted on by City Council to be placed into the six-year CIP Plan — which is then reviewed in totality every subsequent Spring.

In early Summer, the Finance Director requests Department Heads to prepare estimated revenues and expenses for their operational responsibilities. In late Summer Department Heads present their draft budget, which is then reviewed and assembled for pre-budget workshops with City Council. Additional meetings, workshops, and public hearings are held throughout the fall leading to City Council adopting the budget before the end of the calendar year.

Once the budget has been passed, city staff, the Mayor & City Council monitor expenses, revenues, economic factors, legislation, and other activities that could have a financial impact on City of Pullman operations. This ongoing effort helps assure that the services our community needs will continue to be provided in the most efficient and effective manner.



**The Budget Breakdown**

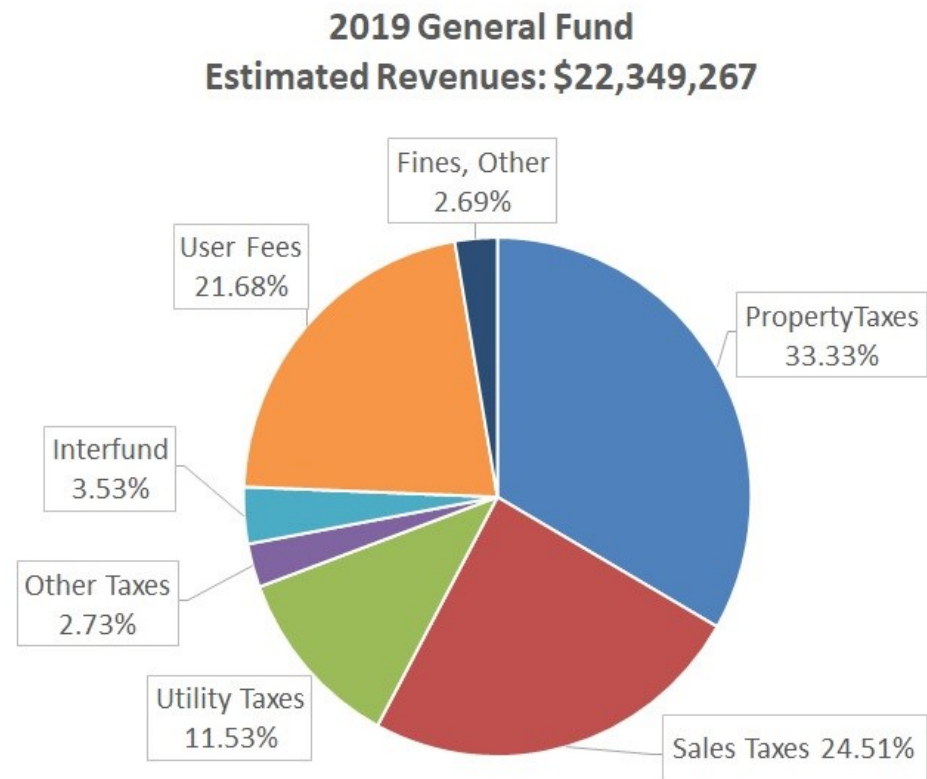
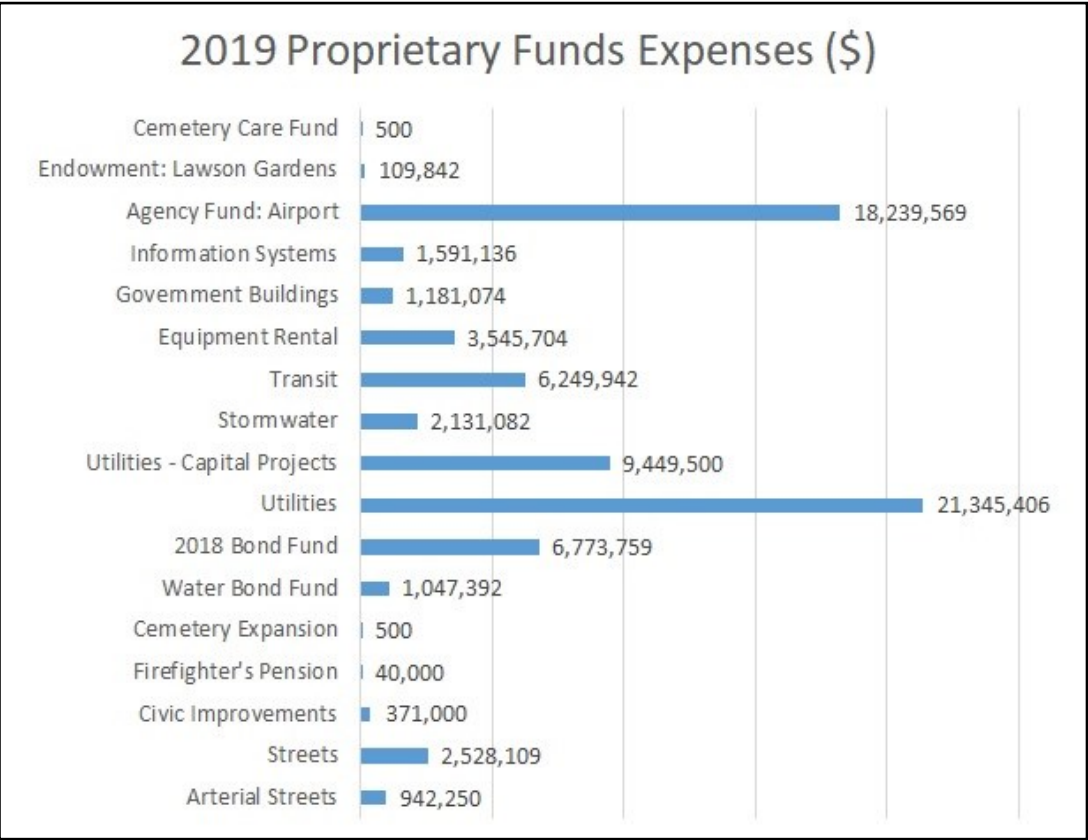
The total city budget is categorized by fund types: General Governmental Funds, Proprietary Funds, and Fiduciary Funds. Each fund is self-supporting with its own expenditure & service responsibilities. Dollars are not comingled between funds.

**General Governmental Funds** support service activities in Police, Fire, Parks, Recreation, Library, Finance, Administration, Planning, and Inspections.

Also included in this fund category are Inter-Government Transfers (Pullman-Moscow Airport, Whitman County), Special Revenues (Hotel/Motel Tax, Impact Fees), Debt Service (LTGO and UTGO Bonds) and Capital Projects (Non-Proprietary Fund Items).

**Proprietary Funds** are made up of enterprise funds (Water Utility, Transit, Streets) and internal service funds (Information Systems, Equipment Rental, Government Buildings). Revenues are received through dedicated taxes, fees for service, or grants. These dollars are then utilized to maintain the system to which they are charged.

**Fiduciary Funds** are limited resource fund accounts not available to support government general fund operations. Investment Trust Funds, Pension Trust Funds, or Custodial Trust Funds are common Fiduciary Funds.



The Pullman-Moscow Airport is supported by several agencies, but the entire airport budget is included in the City of Pullman Budget as an Agency/Custodial Trust Fund.

**Retail Sales Tax Revenue** is collected to support General Government Fund activities. The 7.8% retail sales tax rate is allocated to both the State of Washington (6.5%) and City of Pullman (1.3%). Due to this line item representing 24.51% of the General Fund Budget and the potential volatility of revenue subject to economic factors, retail sales tax is both budgeted for and monitored carefully by City Council.