



## 2021-2022 BIENNIAL BUDGET



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# COMMUNITY PROFILE

## Pasco History

Over 200 years ago, Lewis and Clark experienced the beauty and power of the Tri-Cities region. Pasco grew to be a small but important railroad town in the years before World War II. The war brought the Manhattan Project, the United States' development of the atomic bomb, to the nearby Hanford Site. Pasco, along with the rest of the area, played a vital support role in that effort. Pasco was also home to Naval Air Station Pasco (the current Tri-Cities Airport) and the Pasco Engineer Depot (still called "Big Pasco" today). These wartime activities more than doubled the population in just months.



## Pasco Today

Pasco has experienced rapid residential growth in the 21<sup>st</sup> century, growing from a population of 32,066 in 2000 to an estimated 77,100 in 2020. With a projected population of over 124,000 in the next 20 years, it is rated among the best places to invest, live, and seek employment.

Pasco is in southeast Washington where 300 sun filled days offer year round outdoor recreation including bicycling, hunting, and soccer, as well as fishing, water-skiing and paddling on the Columbia, Snake, and Yakima rivers.

## Pasco Leadership

Pasco operates under the council-manager form of government. Residents elect a seven council governing body (City Council) who serve as the legislative body and the community's policy makers. The City Council appoints a professional manager (City Manager) to implement City Council policies and establishment of operating policies and processes, utilizing an Executive Team of a City Manager, Deputy City Manager and seven Department Directors.



## *PASCO AT A GLANCE*

Population.....77,100  
Land Area.....34.08 Square Miles  
# of Water Utility Customers.....21,179  
# of Sewer Utility Customers.....18,212  
# of Stormwater Utility Customers.....20,652  
School Enrollment.....20,837

### Top Employment Sectors

Agriculture, Government, Manufacturing,  
Retail, and Healthcare

### Demographics

Median Age.....30.3  
18 and under.....40.7%  
18-64.....49.6%  
65 and over.....9.7%  
Median Household Income.....\$70,638  
Average House Size.....3.23

# Pasco City Council



Saul Martinez, Mayor  
District Three, 2018 – 2021



Blanche Barajas, Mayor Pro-  
Tem  
District One, 2018 – 2021



Craig Maloney, District Six,  
2018 – 2021



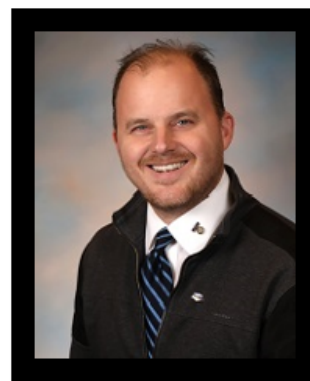
Ruben Alvarado  
District Two, 2020 – 2023



Zahra Roach  
At Large, 2020 – 2023

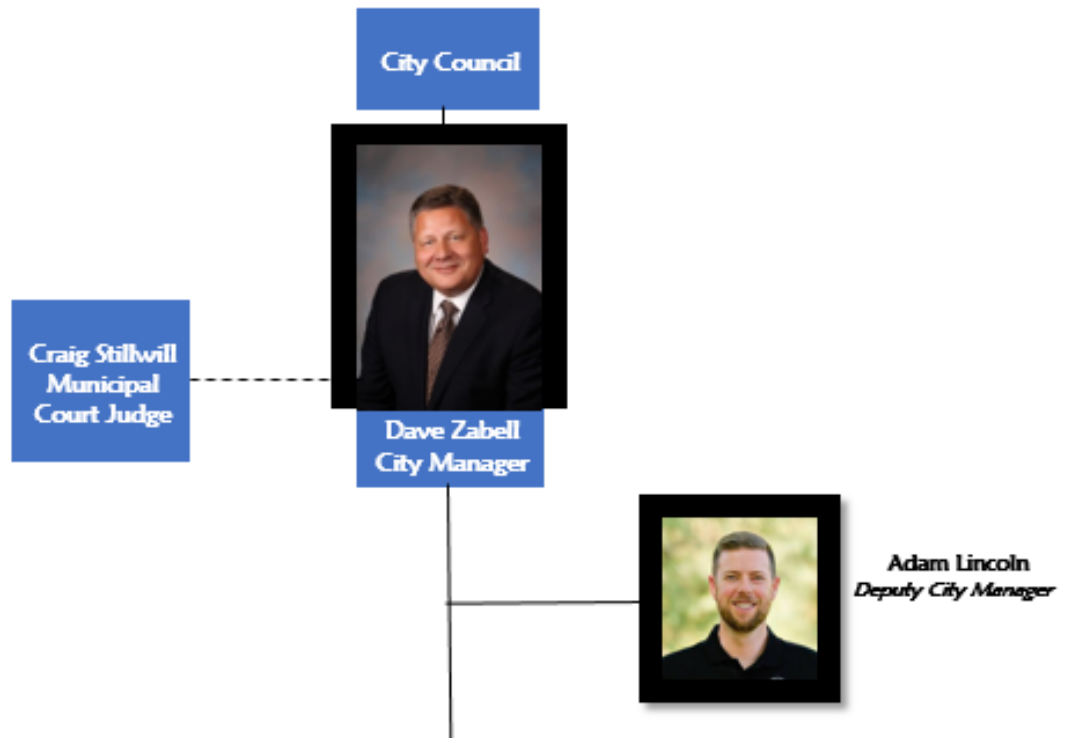


Pete Serrano  
District Four, 2018 – 2021



David Milne  
District Five, 2020 – 2023

## *City of Pasco Leadership Team*



<b>Zach Ratkai</b>	<b>Rick White</b>	<b>Richa Sigdel</b>	<b>Bob Gear</b>	<b>Colleen Chapin</b>	<b>Ken Roske</b>	<b>Steve Worley</b>
<i>Administrative &amp; Community Services Director</i>	<i>Community &amp; Economic Services Director</i>	<i>Finance Director</i>	<i>Fire Chief</i>	<i>Human Resources Director</i>	<i>Police Chief</i>	<i>Public Works Director</i>
Legal Recreation Facilities City Clerk Information Services	Economic Development Inspections Code Enforcement Planning Block Grants	Accounting Utility Billing Payroll	Fire Suppression Ambulance	Recruitment Benefits Administration Compensation Labor Relations	Field Operations Support Operations	Engineering Streets Utilities Equipment & Rental Replacement

# READER'S GUIDE

This section provides brief descriptions of significant budget sections. This information is intended to help readers navigate this budget document and identify areas of interest.

**CITY COUNCIL BIENNIUM GOALS** – Goals set by the City Council to guide the City's work over the upcoming two years, also known as the biennium.

**BUDGET MESSAGE** – A letter from the City Manager to the City Council. The letter communicates the priorities and key issues facing the City for the 2021-2022 biennium. Though not intended as a comprehensive summary of the budget in total, the message attempts to convey the assumptions used to estimate biennial revenues and expenditures, highlights major challenges for the City, and the actions taken by Staff to address those challenges. Any significant changes in priorities from previous years' budget are also discussed.

**Adopted Budget** – The resolution adopted by Council establishing the legal appropriations, at the fund level for each fund, for the 2021-2022 Biennium.

**BUDGET OVERVIEW** – The purpose of the City's budget, the basis of budgeting, the budget process, the budget calendar, and the components of the budget.

**Fund Structure** – Information on fund structure, types of funds, and administrative oversight by fund. This section includes a matrix of funds by cost center.

**FINANCIAL POLICIES** – A summary of the City's various financial policies and discusses the impact of those policies on the preparation of the budget.

**FINANCIAL DATA** – This section includes: an analysis of historical, current, and budgeted revenues and expenditures; financial trends for revenues and expenditures; descriptions for each type of revenue and expenditure; a revenue source analysis for each major fund category; and, the underlying assumptions used to support our budget estimates.

**Debt** – Describes the financing tools used to pay for large projects, the types of debt the City uses, and debt capacity limits.

**Enterprise Funds–Working Capital** – This section discusses the importance of maintaining working capital in the Utility Funds and expected changes in the levels of working capital levels.

**Fund Balance Trends** – Describes how to calculate a fund balance and expected changes to the General Fund balance. The General Fund is the primary fund used by a government entity.

**2021-2022 BUDGET SUMMARIES–ALL FUNDS** – Provides an overall picture of the budget listing all of the City funds. The listing includes each fund's budgeted beginning balance, resource inflows, resource outflows, and the resulting budgeted ending fund balance. A narrative section discusses events contributing to changes in fund balances. Charts also show additional details on the items that make up resource inflows and resource outflows (i.e., revenue and expenditure types). This



section also includes a comparative budget summary for the General Fund that compares the current General Fund budget to the prior year budget and prior year results.

**Staffing Trends** – This area of the budget discusses staff levels and factors contributing to changes in staffing levels.

**CITY OF PASCO ORGANIZATIONAL CHART** – Contains an organizational chart for the City of Pasco.

**DEPARTMENTS UNDER THE GENERAL FUND** – This section contains the following information for each of the City’s major departments and funds: 1) an organizational chart; 2) a budget summary; 3) a personnel summary; and 4) goals and objectives.

**SPECIAL REVENUE FUNDS** – Special Revenue Funds are funds where revenue comes from a specific source and must be used for a specific purpose. This section contains a budget for each Special Revenue Fund. This section also provides accomplishments and goals for the Ambulance Service Fund.

**ENTERPRISE FUNDS** – The City uses Enterprise Funds to account for any activity where the City charges the public a fee for goods and services on a person by person basis. This section includes a budget covering the Water, Irrigation, Sewer, Process Water Reuse Facility, and Stormwater utilities. This section also provides accomplishments and goals for the Public Works – Operations Division.

**INTERNAL SERVICE FUNDS** – The City uses these funds to track goods and services shifted between departments on a cost reimbursement basis. This section provides budgets for each Internal Service Fund.

**ALL OTHER FUNDS** – Provides budgets for the General Capital Project Fund, Cemetery Endowment Fund, Old Fire Pension Fund, and the Old Fire Other Post-Employment Benefits Fund.

**CAPITAL PLAN AND BUDGETING** – This section presents a condensed version of the recently adopted Capital Improvement Plan or CIP. The CIP covers a six-year period. Projects are summarized by category and by revenue source. Several projects within the CIP are part of this biennial budget. It is not possible to include all CIP projects in this biennial budget due to the need to prioritize projects, since there are limitations on funding, staffing, and time to complete projects within the two year period. A comprehensive version of the Capital Improvement Plan adopted by the City Council is available online [here](#) or at the City Clerk’s office.

**APPENDICES** – Included in this section is the City’s Glossary of Terms, Acronym Key, Revenue Manual, Fee Schedule, Salary Schedules, and Statistics.



# CITY COUNCIL BIENNIUM GOALS

On each biennium coinciding with a Council election, the newly elected City Council establishes specific goals designed to guide the work of the City. Following two community forums, community surveys, and ongoing formal and informal input from the public and governmental partners, the Council conducted a goal-setting retreat in August 2020. The goals, which grew out of the retreat, were subsequently adopted by the Council and are as follows:

## **QUALITY OF LIFE**

Promote a high quality of life through quality programs, services and appropriate investment and re-investment in community infrastructure by:

- Using Community Development Block Grant (CDBG) and other public and private capital to revitalize older neighborhoods and safe routes to essential services.
- Continuing efforts toward designing, siting, programming needs, and site selection for a community center and pursuing acquisition of land for future community park.
- Developing Phase I of the 'A' Street Sporting Complex and continue efforts to provide additional soccer and sports fields.
- Coordinating with the Pasco Public Facilities District to develop a public education campaign, financial analysis and prepare a ballot measure concerning the development of a regional aquatic facility for consideration by the people.
- Completing construction of a new animal control facility.
- Ongoing efforts to improve efficiency and effectiveness of public resources in the delivery of municipal services, programs, and long-term maintenance and viability of public facilities.
- Collaborating with the Inclusion, Diversity and Equity Commission and community leaders to enhance engagement efforts and organizational cultural competency.
- Updating design standards for the development of new neighborhoods and re-development to promote greater neighborhood cohesion through design elements, e.g.: walkability, aesthetics, sustainability, and community gathering spaces.
- Updating Parks and Facilities Comprehensive Plan to include: public facilities inventory, needs assessment, level of service, and centers evaluation.
- Teaming with local and regional partners to develop a Housing Action Plan with a focus on strategies that emphasize affordable housing.

## **FINANCIAL SUSTAINABILITY**

Enhance the long-term financial viability, value and service levels of services and programs, including:

- Regular evaluation of services and programs to confirm importance to community, adequacy, and cost-benefit.
- Continuation of cost of service and recovery targets in evaluating City services.

- Instilling and promoting an organizational culture of customer service across all business lines.
- Updating policies relating to urbanization of the unincorporated islands to assure consistency with long-range planning, community safety, and fiscal sustainability.

## **COMMUNITY SAFETY**

Preserve past improvements and promote future gains by:

- Developing a Comprehensive Police Strategic Master Plan through a transparent process to evaluate future service levels of the department to assure sustainability, public safety, and crime control over the next 5-10 years.
- Collaborating with regional and community partners to evaluate and implement strategies to reduce the incidence of homelessness.
- Leveraging and expanding partnerships to maintain and enhance behavioral health services to community members in crisis being assisted by police and fire.
- Continuing efforts to improve police and community relations.
- Working to achieve/maintain target fire response times through operational improvements and long-range planning of facilities and staffing.
- Focus on a long-term goal of sustaining the Washington State Ratings Bureau Class 3 community rating.
- Leveraging infrastructure database of sidewalks, streetlights and pavement conditions along with evaluating policies and methods to address needs and inequities.

## **COMMUNITY TRANSPORTATION NETWORK**

Promote a highly functional multi-modal transportation network through:

- Commencement and completion of construction of the Lewis Street Overpass project.
- Continued emphasis on improvements in Road 68/I-182/Burden Blvd. corridor to improve operation and safety.
- Data-driven pro-active neighborhood traffic calming efforts.
- Continued collaboration with Ben Franklin Transit to enhance mobility and access.
- Completion of a Transportation System Master Plan and utilization of its recommendations to develop policies, regulations, programs, and projects that provide for greater connectivity, strategic investment, mobility, multi-modal systems, accessibility, efficiency and safety.

## **ECONOMIC VITALITY**

Promote and encourage economic vitality by supporting:

- Downtown revitalization efforts of Downtown Pasco Development Authority (DPDA), post-COVID restart, and City initiatives such as Downtown Master Plan process and sign code modifications.

- The construction of Peanuts Park and Farmers Market and continued efforts to pursue Streetscape and gateway upgrades.
- The completion of the Comprehensive Land Use Plan Update and Broadmoor Master Plan efforts, adoption of Urban Growth Area expansion alternative, implementation of adopted long-range planning efforts with appropriate analysis and adoption of planning actions including: zoning code changes, phased sign code update, and development regulations and standards.
- Increased efforts to promote the community as a desirable place for commercial and industrial development by promoting small business outreach and assistance, predictability in project review, and excellent customer service.
- Partnerships and encouragement of Department of Natural Resources (DNR) to facilitate development of the remaining state-owned properties at Road 68/I-182.
- Continued coordination with the Port of Pasco to complete and implement a waterfront-zoning plan and provide for public infrastructure.
- Active partnerships in the planning and development of strategies to promote tourism and deployment of assets to spur economic activity.
- In concert with community partners, development of a comprehensive economic development plan.

## COMMUNITY IDENTITY

Identify opportunities to enhance community identity, cohesion and image through:

- Continued efforts of community surveying through traditional methods and the application of new technologies.
- Providing opportunities for community engagement through Boards, Commissions, volunteer opportunities, social media, forums, and other outlets.
- Enhanced inter-agency and constituent coordination developed during the pandemic.
- Continued efforts of the community identity/image enhancement campaign to include promotion of community and organizational successes.
- Enhanced participation and support of cultural events occurring within the community.
- Support of the Arts and Culture Commission in promoting unity and the celebration of diversity through art and culture programs.

## BUDGET MESSAGE





City of  
**Pasco**

City Manager • (509) 545-3404 • Fax (509) 545-3403

P.O. Box 293 • 525 N. Third Ave. • Pasco, WA 99301

Honorable Mayor and City Council, Pasco residents, business owners/operators, and interested parties:

I am pleased to present you the City of Pasco's biennial budget for the years 2021-2022. As required by State law, revenues and expenses in this budget are balanced in all funds. Staff developed this budget to support the City Council's goals for 2020-2021. The 2021-2022 budget presents a strategic and integrated plan for the allocation of public resources toward a variety of City programs, activities, and projects. These programs, activities, and projects are necessary to promote the physical security of the community, enhance the quality of life for residents, support businesses, promote equitable public investment in the form of capital improvements and strategic planning, and to promote private investment.

## **REVIEW OF 2019-2020**

Pasco is a city coming into its own. Beginning as a small Central Washington town along the Columbia River, Pasco has experienced rapid growth over a prolonged period of time. This growth has transformed the City into a dynamic and vibrant community of over 77,000 people. Today Pasco is a regional hub of commerce with a diverse population, quickly rising education levels, and rising household incomes. As part of this transformation, Pasco has experienced a changing demographic, infrastructure challenges, and increased demands for services in all areas including social, education, emergency response, utilities, and transportation. The elected leadership of the City have been responsive and strategic throughout these enormous changes, which has led to an impressive level of stability. Today those long-term strategies, as reflected in the City's strategic investments in critical infrastructure, technology, people, quality of life and the community in general, are bearing fruit.

### 2019

A detailed review was presented at the Mid-Biennium Budget Adjustment. We are honored to provide the following highlights:

- Promotion of Deputy Police Chief Ken Roske to Police Chief, the department's first internal promotion to chief in over half a century.
- Adopted development design standards updating and standardizing development requirements, clarifying processes and simplifying navigation of the process for community members and property owners wishing to improve their properties.
- Awarded the Government Finance Officer Association's Distinguished Budget Presentation Awards for the City's first Biennial Budget.
- Completed the Limited Tax General Obligation Bond issuance for Fire Stations 83 and 84, Animal Shelter, and Gesa Stadium improvements.
- Chapel Hill Boulevard Local Improvement District (LID) – Execution of LID and construction completed.



- Initiation and furtherance of several long-range planning efforts: Comprehensive Land Use Plan, Urban Growth Area analysis, Utility Plan Updates and execution on numerous capital projects.

## 2020

The year began routinely, with the installation of a new City Councilmember, Zahra Roach, evaluation of the results of the biennial community survey, and a series of productive community listening sessions in preparation for the Council's biennial goal-setting retreat. However, in March, like communities across our nation, the City began responding swiftly to the global pandemic with the safety and wellbeing of community members and employees being the top priority. At the same time, City Council and Staff were adapting how essential services were to be delivered in a remote environment as they managed challenging circumstances along with changing, and sometimes conflicting, federal and state regulations.

In a year of lockdowns, regulatory confusion, limitations on methods of public engagement, and uncertainty, Council and Staff have worked diligently to advance goals, initiatives, comprehensive plans, and strategic investments. We saw numerous, noteworthy successes in 2020, which advanced City Council Goals. These noteworthy successes include:

- Completed Urban Growth Area analysis and development of the Comprehensive Land Use Plan.
- Established newly enacted Arts and Culture Commission.
- Achieved Police Department reaccreditation at the national level, Commission on the Accreditation of Law Enforcement Agencies (CALEA), and State level, Washington Association of Sheriffs and Police Chiefs (WASPC).
- Developed and recently implemented a community engagement tool, "AskPasco", to cultivate meaningful, effective and efficient interactions between the City's residents, businesses, and visitors and the City.
- Evaluated Animal Control Shelter design alternatives in partnership with City of Kennewick and City of Richland.
- Completed Phase I of the sign code revision, which focused on the regulation structure and reading characteristics, to provide a document that is much more intuitive and user friendly.
- COVID Pandemic:
  - The Tri-Cities enjoys a long-standing tradition of collaboration among local governments within the region, and that foundation has been key to the high level of collaboration and coordinated pandemic response efforts of the cities, counties, Health District, ports and Non-Government Organizations (NGO) throughout the region.
  - Coordinated strategies among elected and senior staff first on the pandemic response and then on reopening communities.
  - High profile Public Service Announcements by elected leaders and other targeted safety campaigns.

- Development, issuance and promulgation of multiple emergency orders in response to community needs or newly enacted federal mandates associated with the Coronavirus Aid, Relief, and Economic Security Act (CARES).
- COVID Programs
  - Implemented CDBG Coronavirus Aid, Relief, and Economic Security (CARES) business assistance grants program.
  - Implemented CARES utility assistance program.
  - Supported small business reopening with locally procured re-open packs.
  - Provided Halloween safety kits to encourage healthy celebrations.
  - Collaborated with the Health District to set-up and oversee a COVID testing site.
- Capital Projects completed or significant progress made:
  - Completed design and secured gap funding for Lewis Street Overpass, anticipated bid award January 2021.
  - Completed Process Water Reuse Facility (PWRP) Irrigation Pump Station (IPS) Replacement.
  - Completed design of 9th and Washington, Road 36, and Maitland lift stations.
  - Completed construction of Pearl Street Lift Station Improvements.
  - Completed construction of Columbia East Pump Station.
  - Completed construction of Foster Wells Force Main.
  - Completed assessment of chlorine safety at Butterfield Water Treatment Plant.
  - Completed construction of water main replacement in alley east of Wehe Ave.
  - Completed signage and striping improvements at Road 68 & Burden Boulevard.
  - Coordinated with property owners, designed, and bid NW Sewer LID; bid award anticipated December 2020.
  - Completed design of Peanuts Park and Farmers Market Restoration; bid award anticipated December 2020.
  - Completed City Hall Remodel Phase 2.
  - Completed remodel of Fire Station 81 and Fire Station 82.
  - Completed design and coordination of Fire Alerting System.
  - Completed design and awarded bid of Fire Training Restroom Facility, construction completion estimated early 2021.
  - Completed design and awarded bid for construction of Fire Station 84 and Administration; estimated completion August 2021.
  - Construction of replacement Fire Station 83.
  - Completed Gesa Stadium improvements.
  - Completed design of Chapel Hill Park.
  - Initiated design efforts for Kurtzman Restroom Replacement, Sylvester Park Sporting Courts, and Schlagel Park/Boat Basin Improvements.

In January 2020, the City conducted its Community Survey. The City also conducted multiple Community Forums. These actions assisted the City Council in establishing the six overarching 2020-2021 goals shown below. These goals set the priorities for this biennial budget and guide the action plans contained in the budget.

Quality of Life	Financial Sustainability	Community Safety	Community Transportation Network	Economic Vitality	Community Identity
Promote a high-quality of life through quality programs, services and appropriate investment and reinvestment in community infrastructure.	Enhance the long-term financial viability, value, and service levels of services and programs.	Preserve past improvements and promote future gains.	Promote a highly-functional multi-modal transportation network.	Promote and encourage economic vitality.	Identify opportunities to enhance community identity, cohesion, and image.

## **2021-2022 BUDGET BIG PICTURE**

The budget for the 2021-2022 biennium focuses on the implementation of several long-range plans and projects aimed at furthering the City Council's adopted goals. Many of the City's long-term efforts such as the Comprehensive Land Use Plan Update, Broadmoor Area Master Plan, Information Service Strategic Plan, and Transportation System Master Plan, will be completed early in the biennium, while the Parks and Facilities Comprehensive Plan will commence in 2021. Other, more targeted planning efforts will continue to advance: Waterfront-Zoning District, Phased Sign Code Updates, Housing Action Plan, Economic Development Plan; and others will begin: Comprehensive Police Strategic Plan, Downtown Master Plan and Sign Code Update.

To be successful over the long-term, it is essential for the City to identify and acquire alternative funding sources for major capital projects and/or service initiatives. Operationally, a continued focus on enhancing efficiencies through process design and technology application will be necessary to position the organization for sustainability. These items, along with growth and an ongoing pandemic, will be issues the City will manage through over the next biennium. The budget priorities for this biennium build upon the priorities present in the previous budget.

A high-level overview of each City Council goal, and the budget action plans to advance them, are below.

### **Quality of Life**

The 2021-2022 budget involves significant investments in our programs, services, and facilities, to promote a high quality of life. This high-priority goal places significant resources toward the advancement of projects, initiatives, inter-agency collaboration, and strategic planning processes including:

- Completion of the **Animal Control Shelter** through partnership with the City of Kennewick and City of Richland.



- Initiate a robust public engagement process to identify and advance **Community Center** needs.
- Update to the **Parks and Facilities Comprehensive Plan** to include equity assessment, identify areas for revitalization and opportunities for **community gathering spaces**, and provision of recreational services.
- Furtherance of public education efforts and financial analysis for a **regional aquatics center** ballot measure through the Pasco Public Facilities District.
- Support of the efforts of the Inclusion, Diversity and Equity Commission in the execution of their limited charter.
- Identify and implement additional **organizational cultural competency** training of City staff and officials.
- Support of the newly formed Arts and Culture Commission and their involvement in public art and arts and culture related initiatives.
- Development of a Housing Action Plan.
- Completion of **Phase I of 'A' Street Sporting Complex**.
- Highland Park Restroom/Concession Building construction.
- NW Community Park land purchase.

### Financial Sustainability

A thorough understanding of City-owned assets, programs, and services is central to the City's financial sustainability. Considerable effort has been expended over the past few years to analyze these items and make that information available to the City Council and public in a transparent, understandable format. Through diligent planning, City Staff will work to provide policy options for Council designed to enhance the long-term financial viability, value and service levels that currently exist over this biennium. Additionally, City Staff will continue to instill and promote an organizational culture of customer service through all business lines.

- Develop comprehensive **Customer Service Program**.
- Trak-it software replacement.
- Utility Billing System replacement.
- Complete long-term financial plan for General Fund.
- Consideration of new, and updated, impact fees to assure the impacts of growth are appropriately mitigated.

### Community Safety

To ensure Police and Fire services continue to meet the needs of the growing community, the following have been included in the 2021-2022 budget:

- Completion of **Comprehensive Police Strategic Master Plan** through a vigorous community process.
- Expansion of homelessness and behavioral health services through enhanced contract for Resource Navigator program, identifying sustainable funding opportunities to continue Mobile Outreach Professionals program, and first-responder training.
- Long-term planning and efforts to maintain Class 3 Community Fire rating.
- Assessment and planning to address infrastructure needs and inequities.

- Police implementation of Spidr-Tech software to enhance one-on-one communications between officers and the public, track metrics and evaluate service levels.

### Community Transportation Network

In this biennium, the City will see the completion of several long-standing transportation projects, supporting the City Council's desire to improve connectivity, mobility, multi-modal systems, accessibility, and safety through the following:

- Completion of the **Transportation System Master Plan**.
- Complete widening of **Road 68** south of I-182.
- Complete **Wrigley Drive** extension.
- Road 68 / I-182 / Burden Blvd. Improvements.
- Completion of Argent Rd. Improvements.
- Coordination with Benton-Franklin Transit System Improvements.

### Economic Vitality

The biennial budget provides for significant investment to increase Pasco's economic and community development in key areas of the City; in particular, revitalizing Downtown and the development of the Broadmoor Area.

- Initiate **Downtown Master Plan** and Sign Code Updates.
- Completion of **Broadmoor Master Plan**.
- Construction of the catalytic **Peanuts Park and Farmer's Market**.
- Recruit Economic Development Manager to promote Pasco as a place for **commercial and industrial development, tourism**, and work collaboratively with community partners towards a **Comprehensive Economic Development Plan**.
- Operation of the one-stop Permit Center.
- Complete Phase II of **Sign Code Update**.
- Coordination with Port of Pasco on the waterfront-zoning plan and Riemann Industrial Park initiatives.

### Community Identity

Additionally, City Staff will continue to capitalize on inter-agency partnerships strengthened through pandemic response and:

- Develop Public Art Policy in coordination with newly established **Arts and Culture Commission**.
- Public implementation of **community engagement** tool, "AskPasco".
- Create a Boards and Commission onboarding process.
- Enhanced support of community events highlighting the diversity of Pasco.

### **Staffing**

The City added several staff positions in recent years as part of strategic efforts to address deficiencies in service levels. These additional positions were mostly in the Fire and Police Departments. Similarly, resources have been allocated toward technology upgrades; software and equipment aimed at allowing for greater transparency and efficiency. While this strategy has made a positive impact on the delivery of public safety services, the additional staffing and technology

has challenged the organization's internal ability to support such services. Further, the successful implementation of an aggressive capital improvement plan will require additional staffing in other areas. The City will continue to focus on service delivery, but will shift priorities from increasing staff for service delivery to increasing staff to strengthen the City's support structure. Accordingly, the budget recommends the following additional Full-Time Employees (FTEs):

#### Application Specialist

This additional FTE will provide capacity necessary to enhance end user support, training, and proficiency of the City's existing applications, as well as near term implementation of enterprise applications.

#### Senior Engineer

A full-time senior level engineer will provide necessary project management capacity to help achieve the significant infrastructure investment required for growth in Pasco. Funding for this position will come primarily from projects and utilities.

#### Civil Engineer

This FTE will provide junior-level engineering services to provide additional capacity in the planning, design and management of capital projects. Funding for this position will come from utilities.

#### Deputy Court Clerk

Funded by electronic traffic enforcement revenue, this additional General Fund FTE will provide the capacity necessary for the increased caseload at Municipal Court generated from program implementation.

#### Instrument Technician

This position will provide necessary capacity for the City's ongoing upgrade, expansion and management of Supervisory Control and Data Acquisition (SCADA) technologies. Funding for this position will come from utilities.

### **Introduction of Carry-Overs**

This budget is the first City budget to include the accounting practice of carryovers in the budgeting process. In essence, a carryover is the unspent balance of funds from a prior budget. Staff may request to use these unspent amounts, or carryovers, in the current budget period for unmet needs that support the goals and objectives of a project. The technical accounting definition of a carryover is an amount that moved from an earlier accounting period to a subsequent accounting period.

The City has historically not utilized this common and recommended accounting method for functions that truly could benefit from it – such as capital projects that may take several years to complete. Project schedules shift for multiple reasons including timing differences in obtaining permits, funding, and the procurement of property. The implementation of a carry-over system will provide a continuation of funding for a project as schedules vary and timing differences occur. In terms of Council oversight, all funds expended during the current biennium would still require Council authorization.

The carry-over process simply provides a practice by which Council can authorize unspent funding for a project or projects from a past period in the new biennium. This practice adds a layer of sophistication to the budget process as staff must track and verify the level of carryovers available. However, this practice also provides clarity with respect to the true capital budget for the given biennium. It will help avoid confusion created by including funding for projects that have been approved in a prior budget (such as the Lewis Street Overpass project) again in the new biennium budget. Duplicating the funding in two budgets overstates the City's capital budget. The City plans to implement a project accounting system by the first quarter of 2021 to help track carryovers and achieve the goal of clear, transparent, and accurate project accounting. Staff used the carryover accounting concept/process when preparing the 2021-2022 Biennial Budget.

### **Balancing the General Fund, Expectations, and Pressures**

Operational revenues and operational expenses are balanced in the budget. The budget projects the General Fund balance will decline during the biennium. This decline is not expected to have a negative impact on the financial position of the City. The General Fund balance is expected to decline by \$4.1M, or approximately 15%, by the end of the 2021-2022 biennium. This decline is largely due to the expectation that the City will use most of the proceeds from the 2019 Limited Tax General Obligation (LTGO) bonds to cover related expenditures by the end of 2022. These expenditures will reduce the fund's restricted cash assets, which will reduce the fund's balance. Most of the projects funded through these bonds are scheduled for completion in the 2021-2022 biennium.

The fund balance is expected to stay very close to the current levels by the end of the biennium. While the City expects the fund balance to remain close to current levels, there are external factors the City cannot control. These factors may cause reality to differ from budgeted expectations. Staff carefully make assumptions for major revenue sources in the budget. These major revenue sources include Sales Tax, Gaming Tax, and building permits. External factors such as the COVID pandemic, the severity/length of pandemic, the availability of vaccines, and policy changes resulting from the national elections, may cause actual revenues to be below budgeted levels. If actual revenues are below budgeted levels, the City may be forced to use reserves to maintain current services levels, or the City may have to adjust service levels. Staff and the City Council are closely monitoring actual revenues and expenses versus budgeted amounts.

### **Infrastructure Funding**

As the City's infrastructure ages and the City grows, systems are faced with two different kinds of financial pressures – managing the costs of maintaining the existing infrastructure, and managing the costs of building new infrastructure for newly developing areas. The City has to obtain funding for large project expenditures before construction starts. The City collects taxes to repay funding for large projects after these projects are complete. While growth in residents and businesses may increase tax revenues, this growth in tax revenues typically does not happen prior to or even during construction. The increase in tax revenues happens after projects are complete. This creates a timing difference between funding needs for large projects and receipts of taxes to pay for large projects. The City may have to secure funding for large projects from outside sources, and then work to ensure taxes received from residents and businesses cover repayment of outside funding sources in a timely manner.

The City imposes impact, mitigation, latecomer's fees and other development-related charges and costs. These exactions are, as a function of State law, often recouped over many years following the time a commercial or residential development starts its operation. Additionally, the City has the obligation to develop capital facilities necessary to support basic services. Council approved the 2021-2026 Capital Improvement Plan (CIP) totaling \$267 Million, a significant portion of which is planned to be completed during the 2021-2022 biennium. Large capital projects like the Lewis Street Overpass and Peanuts Park will not be included in the CIP, as these projects will be part of the carry-over process.

Additionally, as we discussed during the CIP presentations, low interest loans for utility infrastructure have been highly competitive and may not always be available for construction needs. This has resulted in municipalities having a greater reliance on revenue bonds. Additional revenue bonds would increase the City's debt service requirements. While revenue bonds may be necessary, the City has a good chance of receiving a significant amount in loans from the Department of Ecology with a minimal interest rate. These low rate loans may save the taxpayers money by avoiding the significant increase in debt service costs related to revenue bonds. As a note, a revenue bond is not considered secured funding until Council has approved an ordinance authorizing commencement of the process. Staff does not authorize work for which funding is not secured.

## **Revenue and Expense Assumptions**

### **General Fund Assumptions**

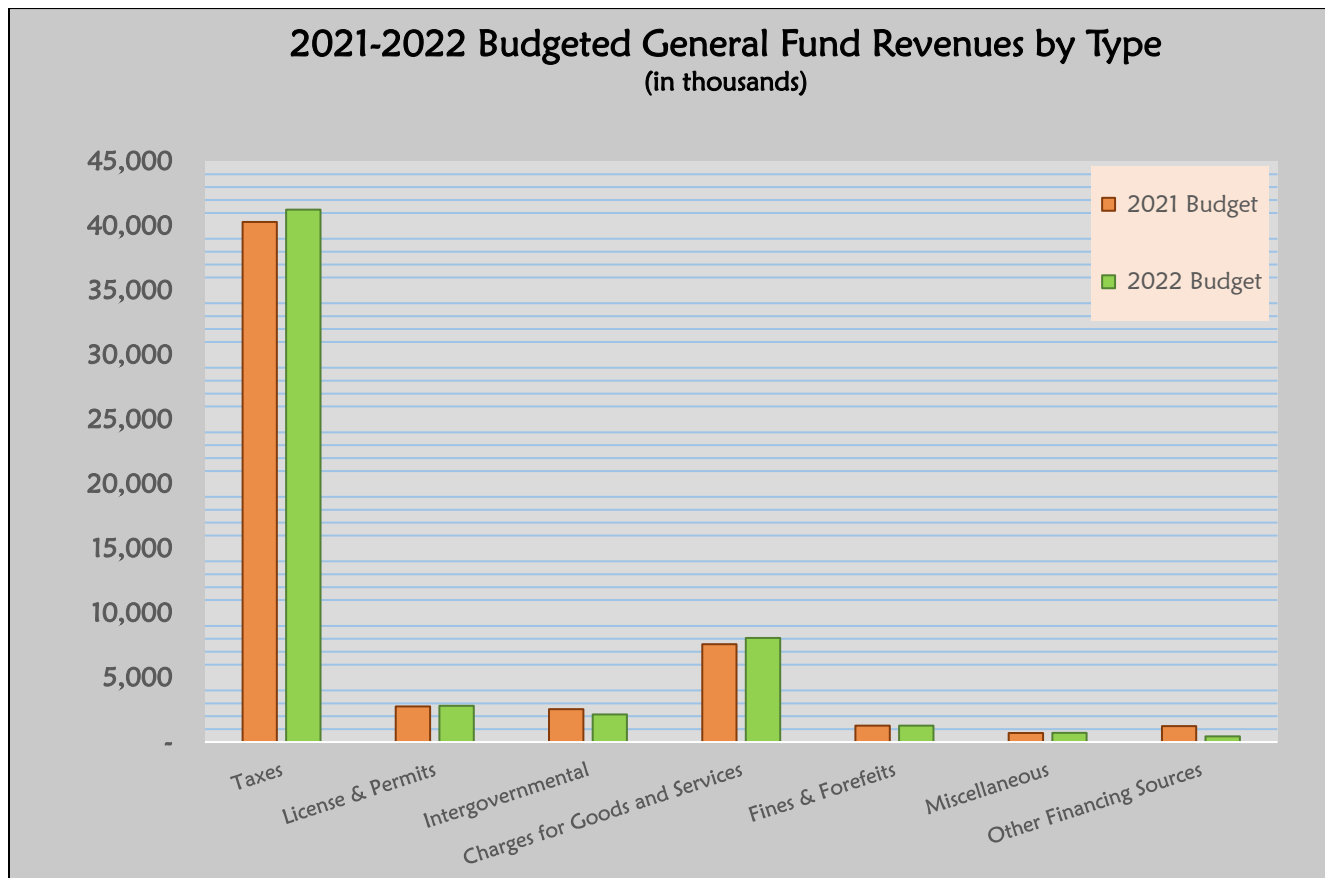
#### **Revenues**

Total general revenues are projected to be \$111.4 Million, excluding other financing sources and sources that are one-time in nature. This is an increase of 9.2% from the 2019-2020 adopted budget. Factors contributing to this increase include:

- Strong sales tax receipts fueled by new construction.
- Growth-related increases in assessed valuation and associated Property Tax revenues.
- Accounting changes for receipting Utility Taxes – now receipted into the General Fund, then transferred out to other funds.
- Increased Utility Tax receipts largely due to additional customers with rate changes being a smaller factor.
- A continued focus on efficiency has resulted in greater revenues through:
  - Business Licensing Program.
  - Engineering overhead recovery, development and a more robust list of budgeted capital projects.

The City's ability to maintain a healthy General Fund balance in this unprecedented time is due to the bulleted items above, along with the allowable uses of Coronavirus Aid, Relief, and Economic Security (CARES) Act funds. CARES funds have helped the City offset operational impacts caused by the pandemic. Staff will continuously monitor revenues, and if base assumptions change, the budget may be adjusted by Council action at any point.

The chart below shows the sources of budgeted General Fund revenues for the 2021-2022 biennium.



The three major revenue sources to the General Fund are the City's share of Sales Tax, Utility Tax and Property Tax. A brief synopsis of each major revenue source is as follows:

**Sales Tax** – Sales Tax is the General Fund's largest revenue stream and includes regular Retail Sales Tax, as well as Criminal Justice and Public Safety Sales Tax. The latter two taxes are mandated to provide public safety services to the citizens of Pasco, while the regular Retail Tax funds all general services. Since 2014, Sales Tax revenues have trended upward, averaging more than 5% growth annually. This growth has been fueled by new construction and supported by a modestly expanding commercial inventory, auto, and large equipment sales. Even during the COVID pandemic, the City has received strong Sales Tax revenue due to increased activity in construction and vehicles sales. It should be noted that Sales Tax revenues dropped significantly during the time when COVID mitigation measures required retail auto dealers and construction to be shut down.

**Utility Tax** – An 8.5% tax on gross revenues of all public utilities is paid to the City on a monthly basis by system users. The City's Water, Sewer, Irrigation, Stormwater, and Reuse utilities are subject to Utility Tax, as well as companies who provide natural gas, electricity, phone, cable, and garbage services in the City limits. The General Fund receives 88.23% of Utility Tax revenue, while the Street Fund receives 2.35% and the Overlay Fund receives 9.42%. While new home construction creates more accounts and revenue, extreme cold and hot weather are big factors in

overall revenue from this source. The City has seen a steady decline in Telephone Utility Tax since 2014. This is likely due to the competition of many service providers and the diminishing use of landlines. Although Utility Tax revenue reflects very measured growth, it is a stable source of recurrent revenue to the City.

Property Tax – A major challenge faced by the City is managing real world increases in the costs of providing essential services, and the costs associated with increased demand for services, with the limitations imposed by Initiative 747 (I-747). I-747 limits yearly property tax increases to the lesser of 1% (excluding new construction) or the Implicit Price Deflator (IPD). This means that even though the City's assessed valuation has been increasing at a rate above 1%, the increase in property tax revenue across the City cannot increase at a rate equal to the increase in assessed valuation.

Property Tax revenue for the City has been increasing higher than 1% due to the exception allowed for new construction. For example, Property Tax revenue increased by 19% from 2014 to 2018 due to new construction. If a recession occurs, and new construction decreases, a recession may significantly reduce this source of revenue. For 2021, Council has forgone the statutorily allowed 1% annual increase and banked the capacity for possible future use.

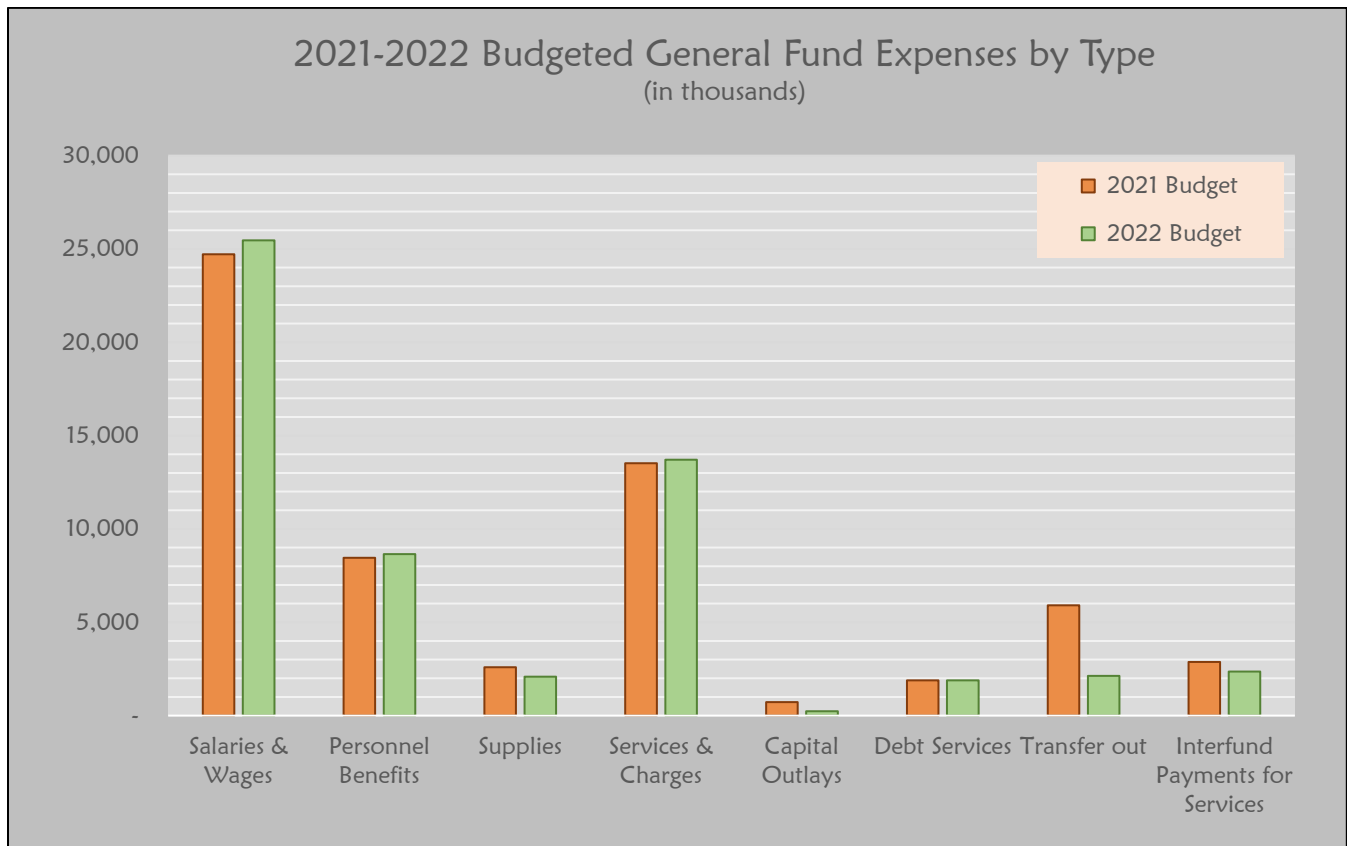
Other Tax – About 2% of the total tax revenue is comprised of Gambling, Leasehold and Admission Tax. Taxes make up 73% of the 2021-2022 General Fund revenues, exclusive of Other Financing Sources.

Grants – The City often receives grants for one-time purchases or temporary funding of positions. Of note is the expiration of the Staffing for Adequate Fire and Emergency Response (SAFER) grant, which covered a period of 3 years. The expiring grant funded 6 firefighters over three years in the amount of \$444 Thousand, \$444 Thousand, and \$208 Thousand for years 2018, 2019, and 2020, respectively. The City utilized this grant to help staff Station 84. The budget fully absorbs the cost of these positions. The City also received a \$416 Thousand Assistance to Firefighters Grant to purchase SCBA equipment for the Fire Department, as well as \$100 Thousand to purchase spill response equipment. Furthermore, the City will fully absorb 4 staff Police Officers funded by the Community Oriented Policing Service (COPS) grant starting in early 2022. Since its full implementation in 2019, the City has received, and will continue to receive, \$166 Thousand each year until 2022.

## **Expense**

General Fund regular expenses are budgeted at \$109.2 Million for 2021-2022 biennium, for an increase of 9%, most of which is directly attributable to an increase in personnel costs and a significant increase to supplies costs. This does not include the transfers in and out between the City's various funds. The budget proposal accounts for cost of living adjustments, contractual bargaining results, and the impact of succession planning and retirement cash-outs. Retirement cash-outs are significant, but a fact of operations. The City is obligated to cash out vacation and portions of sick time based on personnel policies and/or labor agreements. While some work can be postponed during the recruitment and the training period, it has been found that recruiting replacements before a retiree leaves results in savings through better trained staff, sustained productivity, and less overtime and strain for other staff during the transition period.

Most of the other sources are small dollar one-time activities or Council directed yearly transfers. The budget includes approximately \$3.5 Million in the form of a bond proceed for the aforementioned Fire Department projects like completion of Station 84, design of Station 85, and the Fire Training Center Improvements. These funds are then transferred out to General CIP (Construction Fund) to complete the construction of the project. The graph below represents categories of expenses by year for the 2021-2022 biennium.



### Utility Services Assumptions

The greatest challenge for the Utility Fund is to ensure financial self-sufficiency; that the infrastructure is kept in good service and that new capital needs or large maintenance or improvement requirements are anticipated, planned and timely communicated to Council. Council has approved the City's 2021-2026 CIP which accounts for the majority of the key issues this fund is facing. Needed upgrades or replacement of aging infrastructure that has reached or is nearing the end of its useful life, as well as the Growth Management Act (GMA), which requires the City to have capital facilities in place and readily available when new development occurs or a service area population grows, drive the capital project aspects of this fund. The City expects to expend close to \$87 Million in capital projects in this biennium cycle. Staff will pursue grants, low interest loans, and finally, revenue bonds, as funding options for these projects. This significant investment to the backbone of the City will require modest rate increases in Water and Sewer services in the future. As utilities require significant infrastructure investment, anticipating necessary improvements in a proactive fashion is critical to provide safe, reliable, and efficient vital services to our residents. To reflect the significant capital project load, 2 additional FTEs, a Senior Engineer



and a Civil Engineer, are included. As the result of system growth and increased sophistication through the application of technology, the budget includes the addition of 1 FTE for a SCADA Technician. The City currently has 1 SCADA Technician with no backup. Furthermore, 1 FTE of a Heavy Equipment Operator was moved from the Street Fund to the Stormwater Fund to align the budget allocation with on the ground operations.

### Ambulance Services Assumptions

Access to sustainable, reliable, and efficient ambulance service for its residents, businesses and visitors has been a top priority for the Council and the community. To that end, the Council has put considerable effort and investment into stabilizing the fund fiscally and in addressing service deficiencies through the authorization of a fourth medical unit, currently operating out of temporary Station 84. The fourth unit has lessened response times dramatically within the Riverview area of the City and has enhanced response times and reliability in the remainder of the City by relieving the remaining units of the need to provide primary cover to Riverview. Capabilities, coverage, quality and timeliness are much improved today than was the case just four years ago. The investment made to the Ambulance Service, coupled with enhancements to the Fire Department, have made a significant and positive impact to the safety of the community.

The needs of this fund are unique; as in, this is a highly regulated area with high equipment standards, daily demands that regularly tax the capacity of the system, constantly increasing and sometimes widely fluctuating costs for medical supplies, and a specialized workforce requiring significant ongoing training and advanced certifications.

On the financial side, the fund experiences a high population of Medicare, Medicaid and uninsured patients as compared to ambulance utilities in other local jurisdictions. In the case of Medicare and particularly Medicaid, this demographic composition results in lower reimbursement revenue from the federal government as compared to private insurance reimbursement. These lower reimbursements, coupled with the high number of uninsured patients, had an adverse impact on revenues to the fund, which in turn has necessitated increases in monthly rates. The Council has faced this economic challenge for the past several years and it is a continued principal issue during the development of this budget.

During the 2019-2020 biennium, Washington State and ambulance service providers have made considerable progress in implementing the Ground Emergency Medical Transport (GEMT) program. Part of this program provides reimbursement to local ambulance providers for service to Medicaid patients, including transports. While there is not enough data yet to form a significant trend, the City has received \$5.4 Million in total for service years 2017 to 2020. This amount was above the anticipated GEMT revenue level. Caution should be exercised given the City has not been audited by the Healthcare Authority of Washington (HCA) and could be obligated to pay back any overpayments made by the agency.

Furthermore, the Council also authorized changes to the City's application of the Ambulance Utility Fee from a standard unit, regardless of size or activity, to one based upon Equivalent Residential Unit (ERU). This change was implemented to maintain equity among users of the City's service and has increased revenues to the fund by approximately \$400,000 annually. The City is also aligning operations with budget allocation in the last 5 years. This has resulted in labor

costs being moved from General Fund to Ambulance Fund to reflect the operation on the ground, moving 2 FTEs from the General Fund to the Ambulance Fund in the 2021-2022 biennium.

The good news is that after many years of working through the issues noted above, the community enjoys a much-improved ambulance service and the fund is now stable and sustainable with moderate rate increases. Moving forward, and absent any other significant and unforeseen changes, fund expenses are expected to increase modestly, above the Consumer Price Index (CPI), because of the specialized nature of the service. Staff is not recommending any rate increases for this biennium; however, the rapid increases to the costs of medical services will require ongoing attention to this area going forward. Overall, there are no major changes to service levels, fees or taxes at this time.

## SUMMARY

Staff designed this budget to move the City closer to accomplishing the City Council's adopted goals for the 2021-2022 biennium, and to accomplish as many goals as possible given available resources. This design incorporates important policy decisions made by the City Council, and a process of prioritization, recognition, and implementation of efficiencies. Developing a balanced budget is always a challenge. A helpful decision-making filter used in budget considerations, and the very purpose of this organization, is as follows:

*If the City and its services went away tomorrow,  
why would the people want us back?*

As with the prior biennium, this budget attempts to maximize value through the efficient provision of services, while minimizing the level of taxes, rates and fees paid by the citizens of Pasco. The addition of the staff below will help the City meet its current and future needs, and respond to the challenges of maintaining services for our growing community.

NEW POSITIONS		
	2021	FUNDING SOURCE
Application Specialist	1	General Fund
Civil Engineer	1	Utility Fund
Deputy Court Clerk	1	General Fund
SCADA Technician	1	Utility Fund
<u>Senior Engineer</u>	<u>1</u>	<u>Utility Fund</u>
<b>TOTAL</b>	<b>5</b>	

I want to acknowledge the public for their willingness in presenting their concerns and priorities throughout the year in different venues: community meetings, listening sessions, the National Community Survey, correspondence, social media, and City Council meetings. I also want to acknowledge the members of the City Council for their efforts to distill all that comes before them into clear policy direction, particularly in the development of the 2020-2021 City Council Goals, which have served as a roadmap to preparing the 2021-2022 budget. Finally, I want to acknowledge the dedication and service of the City's employees. This budget is the product of an

intensive effort by all departments to ensure that this is not just a document, but a plan, to best serve those who live and invest in the community.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Dave Zabell", is positioned above the printed name and title.

Dave Zabell  
City Manager

## Comparative Budget Summary Trends- All Funds

	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
Revenues				
Taxes	\$37,780,892	\$38,788,691	\$81,736,607	\$88,770,677
License & Permits	2,761,247	3,142,800	5,642,396	6,907,059
Intergovernmental	14,088,865	14,988,218	32,641,667	34,950,722
Charges for Service	55,516,483	56,280,731	118,923,617	127,073,280
Fines & Forfeitures	960,287	1,071,817	2,072,200	2,826,354
Miscellaneous	4,099,973	4,379,009	53,068,319	77,370,288
Other Sources	89,802	98,749	172,620	172,620
Total Revenues	115,297,549	118,750,015	294,257,426	338,071,000
Expenditures				
Salaries & Wages	28,961,637	30,498,231	65,813,141	73,538,787
Personnel Benefits	10,799,045	10,295,557	24,263,254	25,733,712
Supplies	5,349,495	5,339,941	11,910,790	13,524,417
Services & Charges	31,633,783	34,286,110	71,415,878	75,345,611
Capital Outlays	18,947,206	17,014,694	117,323,332	128,256,258
Debt Services	6,931,444	6,703,861	20,376,554	14,496,089
Interfund Payments for Services	8,524,861	7,704,857	17,407,384	17,949,984
Total Expenditures	111,147,471	111,843,251	328,510,333	348,844,858
Other Financing Sources (uses)				
Debt proceeds	10,767,834	2,498,086	28,389,578	1,936,921
Proceeds from Sale of Capital Asset	66,693	184,112	0	0
Transfer In	6,531,386	3,473,741	37,881,366	19,916,986
Transfer Out	(6,531,385)	(3,551,967)	(39,325,366)	(19,916,986)
Contributed Capital	1,854,323	2,095,407	3,610,200	4,949,440
Total Financing Sources (Uses)	12,688,851	4,699,379	30,555,778	6,886,361
Net Change in Fund Balance	16,838,929	11,606,143	(3,697,129)	(3,887,497)
Budgeted Beg Fund Balance	0	0	86,436,391	97,881,361
Budgeted End Fund Balance	\$0	\$0	\$82,739,262	\$93,993,864

### **Notes:**

\* The 2021 Beginning Fund Balance is an estimation of 2020 activity and hence differs from the 2020 Budgeted Ending Fund Balance.

\* Of the \$77 Million budgeted for Miscellaneous Revenue, \$70.8 Million or 91% is for unsecured funding for capital projects.

## ORDINANCE NO. 4503

### AN ORDINANCE ADOPTING THE CITY OF PASCO, WASHINGTON, OPERATING BUDGET FOR THE 2021-2022 BIENNIUM.

**WHEREAS**, subsequent to due notice and public hearing thereon, the City Council for the City of Pasco has approved an operating budget for the 2021-2022 biennium.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF PASCO, WASHINGTON DO ORDAIN AS FOLLOWS:**

**§1.** The following budget containing the totals set forth for each fund for the 2021-2022 biennium is hereby adopted.

FUND	EXPENDITURE	REVENUE
GENERAL FUND	\$ 140,052,878	\$ 140,052,878
CITY STREET FUND	4,800,575	4,800,575
ARTERIAL STREET FUND	2,072,294	2,072,294
I-182 CORRIDOR TRAFFIC IMPACT FUND	3,513,000	3,513,000
STREET OVERLAY FUND	7,811,060	7,811,060
COMMUNITY DEVELOPMENT GRANT FUND	2,769,906	2,769,906
M.L. KING JR. COMMUNITY CENTER FUND	324,517	324,517
AMBULANCE SERVICES FUND	19,358,607	19,358,607
CITY VIEW CEMETERY FUND	694,372	694,372
BOULEVARD PERPETUAL MAINTENANCE FUND	2,636,010	2,636,010
ATHLETIC PROGRAM FUND	554,880	554,880
GOLF COURSE	3,405,857	3,405,857
SENIOR CENTER OPERATING FUND	626,572	626,572
MULTI-MODAL FACILITY FUND	652,388	652,388
SCHOOL IMPACT FEES	5,214,663	5,214,663
RIVERSHORE TRAIL & MARINA MAINTENANCE FUND	19,325	19,325
SPECIAL LODGING ASSESSMENT FUND	475,000	475,000
LITTER ABATEMENT FUND	66,403	66,403
REVOLVING ABATEMENT FUND	849,903	849,903
TRAC DEVELOPMENT & OPERATING FUND	1,140,473	1,140,473
PARK DEVELOPMENT FUND	2,320,587	2,320,587
CAPITAL IMPROVEMENTS FUND REET 1ST QTR	14,390,000	14,390,000

ECONOMIC & INDUSTRIAL DEVELOPMENT FUND	3,859,620	3,859,620
STADIUM / CONVENTION CENTER FUND	1,214,992	1,214,992
HOTEL/MOTEL EXCISE TAX	764,011	764,011
LID DEBT SERVICE FUND	(331,626)	(331,626)
GENERAL CAPITAL PROJECTS	34,916,047	34,916,047
WATER / SEWER UTILITY FUND	163,218,760	163,218,760
EQUIPMENT RENTAL OPERATIONS FUND - GOVERNMENT TYPE	3,199,923	3,199,923
EQUIPMENT RENTAL OPERATIONS FUND - PROPRIETARY TYPE	264,002	264,002
EQUIPMENT RENTAL REPLACEMENT FUND - GOVERNMENT TYPE	12,474,053	12,474,053
EQUIPMENT RENTAL REPLACEMENT FUND - PROPRIETARY TYPE	6,324,196	6,324,196
MEDICAL/DENTAL INSURANCE FUND	15,513,215	15,513,215
CENTRAL STORES FUND	8,110	8,110
CITY VIEW CEMETERY ENDOWMENT	644,588	644,588
OLD FIREMEN'S PENSION TRUST FUND	3,314,597	3,314,597
OLD FIRE MEDICAL (OPEB)	3,621,950	3,621,950
GRAND TOTAL ALL FUNDS	\$ 462,755,708	\$ 462,755,708

**§2.** The City of Pasco's 2021-2022 Operating Budget shall be in full force and effect on January 1, 2021.

**§3.** This ordinance shall take effect five (5) days after approval, passage and publication as required by law.

**PASSED** by the City Council of the City of Pasco, Washington, this 7<sup>th</sup> day of December, 2020.

  
Saul Martinez  
Mayor

ATTEST:

  
Debra Barham, CMC  
City Clerk

APPROVED AS TO FORM:

  
Kerr Ferguson Law, PLLC  
City Attorney

Published: December 10, 2020

Ordinance – 2021-22 Operating Budget - 2

**Note:** The Expenditure total above includes Expenditures, Other Financing Uses, and the Budgeted Ending Fund Balance. The Revenue Total above includes Revenues, Other Financing Sources, and the Budgeted Beginning Fund Balance. The inclusion of Other Financing Uses and Sources along with the Fund Balances is meant to provide a full accounting of the activities within each fund. Dollar changes and percentages referenced in the following sections are based strictly off of revenue amounts or expenditure amounts only, unless otherwise noted. This is done to focus on changes in revenues and expenses without the inclusion of other resource inflows and outflows.

# BUDGET OVERVIEW

This section summarizes the 2021-2022 Biennial Budget and provides high-level information on revenues and expenditures for all City funds, as well as a review of major financial issues the City currently faces. The 2021-2022 Budget maintains the same service levels as 2019-2020 biennium; however, short and long-term economic impacts of the COVID-19 pandemic, elections, congress action, and length of the pandemic will require the City to be extremely vigilant and nimble. In order to maintain service levels consistent with growth, the City plans to hire the following positions: 1 Information Services System Administrator, 1 Senior Engineer, 1 Civil Engineer, 1 Municipal Court Clerk, and 1 SCADA Technician.

Capital projects scheduled for the 2021-2022 biennium are focused towards two notable areas: improvement and expansion of City's utility infrastructure; and, providing a safe and efficient transportation network to pedestrians, bicyclists, and drivers. Major capital projects for the biennium include improvements to the Wastewater Treatment Plant, Process Water Reuse Facility Primary Treatment, Butterfield Water Treatment Plant, and West Pasco Water Treatment Plant. The City is also investing in expansion of pedestrian and bike pathways and improving the safety of the transportation system by constructing the Lewis Street Overpass and upgrading traffic controllers. The total capital outlays budget is approximately \$128.3 Million for 2021-2022. This amount is approximately 37% of the budgeted expenditures for all City funds which total \$348.8 Million. Budgeted General Fund expenditures total \$109.2 Million. There were no changes between the proposed budget and adopted budget.

## Budget Priorities

The priorities below guided the development of this Biennial Budget. While the Growth, Capital Projects, and planning priorities were present in the last biennial budget, this budget expands upon the planning priority. Additional priorities were added for economic development, quality of life, and organizational efficiencies to support the City Council's goals and to address issues discussed in the Budget Message. All priorities present in the previous biennial budget are included in this budget with these additional items.

**GROWTH** – Enhance programs, services and availability of facilities to meet the needs of the growing population.

**PLANNING** – Strengthen and further a high level of public safety services, recreational infrastructure and services, and overall City planning in conjunction with the City's growth.

**CAPITAL PROJECTS** – Address critical capital and infrastructure needs driven by the Growth Management Act (GMA) and aging infrastructure.

**ECONOMIC DEVELOPMENT** – Focus on local business retention, expansion, and support. Establish long range planning to revitalize downtown Pasco and new business recruitment.

**QUALITY OF LIFE** – Enhance quality of life by focusing on mobility, arts, culture, and community events.

**ORGANIZATIONAL EFFICIENCY** – Apply technology, planning, and people to achieve organizational efficiency.

## Budget Purpose

A government's budget reflects its vision, strategy, and priorities. Effective budget processes are inclusive, transparent, and efficient. They build trust through involvement and buy-in from citizens, department leaders, and elected officials. A good budget should start with vision, strategy and goals, invite citizen input, and be transparent. The budget presents in detail the financial plan of the City, including its various sources of revenue and the allocation of resources to the various programs.

The City of Pasco's budget is intended to accomplish the following four basic purposes.

### **Policy Tool**

The City's budget process allows the City's officials to comprehensively review the direction of the City and to redirect its activities by means of the allocation of financial resources. On this basis, the budget sets policies and direction for the following two years. This budget also facilitates the evaluation of City programs by providing a means to examine both the financial activities and the progress towards City objectives over time.

### **Operational Guide**

The adopted budget constitutes the legal authority for expenditures. This allows a level of control at which expenditures may not legally exceed appropriations in the fund. The budget provides control by setting forth legislative and administrative guidance to City employees regarding the character and scope of their activities. This direction is set forth in both summary and detail form in the various sections of the budget document. This is also a supplemental tool to evaluate and measure progress.

### **Financial Plan**

Our budget outlines the manner in which the financial resources of the City will be managed during the budget period. The allocation of resources is based on both the current needs and on a long-term view of the development of City programs. The information is generated by the City's financial forecast. This forecast is a financial tool that provides the City's decision-makers with an indication of the long-term fiscal impact of current policies and budget decisions. The City





uses data from the Municipal Research and Services Center, rate studies, and long-term trend analysis when estimating revenues and expenditures. The budget takes into account unforeseen contingencies and provides for periodic adjustments.

### **Communication Tool**

A budget cannot be effective unless it is clear, accurate, and promotes transparency and accountability. Since this budget has a diverse audience, it seeks to clearly communicate at several levels and for several purposes. It also seeks to communicate significant policy issues and options in a format that can be acted on. It further seeks to provide information to the City's citizens in a way that enables meaningful dialogue with elected officials.

## **Basis of Budgeting**

The City prepares a biennial budget in accordance with RCW 35A.34 which allows cities to adopt two-year appropriations. Biennial budgets begin in odd-numbered years and require a mid-biennium review in the first year. The intention of the mid-biennium review is to make necessary adjustments to the budget, not to complete an entire budget process in itself. Changes to the budgets may be done in the form of adjustments or amendments. Adjustments are reallocations of existing appropriations and do not change the budget "bottom line." Amendments involve an addition to or reduction of existing appropriations. Typically, the mid-biennium review begins in September and is completed by December of the first year. The utilization of a biennial budget provides an opportunity to expand the planning horizon and encourages long-term thinking to be a part of the financial plan that the budget represents.

The budget for governmental funds is prepared on a modified accrual basis of accounting in conformity with generally accepted accounting principles (GAAP) applicable to governments. The budget for proprietary funds is prepared on an accrual basis, also in accordance with GAAP. Financial statements for each of these funds are prepared using the same basis of accounting; modified accrual for governmental funds and accrual for proprietary funds.

### **Components of the Budget**

The budget consists of two parts: the **Operating Budget** and the **Capital Budget**. Showing the budget in these two components separates key policy issues in order to facilitate consideration. Based on information, analysis and recommendations from the City Manager and the public, the Council sets policy as the level at which existing programs should be funded, what programs of services might be added and what improvements should be made and at what level of funding. The components are briefly described below.

#### **Operating Budget**

The Operating Budget consists of departmental budget proposals, which would be sufficient to support the department objectives and contribute to achieving Council goals. This includes personnel costs and facility operating costs. This budget is primarily funded through: local property and sales taxes; revenue transfers between departments; licenses, such as building and development fees; and, charges for services.

## **Capital Budget**

The Capital Budget authorizes and provides the basis for controlling expenditures related to the acquisition of significant City assets and construction of capital facilities. The Capital Budget is established with the intent to achieve the goals set forth in the City's six-year Capital Improvement Plan (CIP). Capital is defined as land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible or intangible assets that are acquired with an individual purchase greater than \$5,000 and are expected to have a useful life greater than one year. The 2021-2026 CIP presentation to the City Council can be found [here](#) (select Index Point 5b: Capital Improvement Plan (CIP) 2021-2026).

## **Implementation and Monitoring**

The budget and its policies are implemented through the objectives of individual departments and accounting controls of the Finance Department. The financial aspects of the budget are monitored in periodic variance reports issued by the Finance Department comparing actual expenditures and revenues with the budget. These reports are presented to City Council for monitoring and oversight. In these reports, financial data can be presented at a higher level of detail than the final budget. These reports include an analysis of the City's financial condition. Implementation of the budget is further monitored by the oversight activities of Council, which meets to not only consider proposals before it, but also to review the activities of the various City departments. Furthermore, individual departments hold monthly budget meetings to evaluate progress and consider necessary operational adjustments.

As noted above, the status of the budget is reviewed routinely throughout the year. Additionally, a comprehensive review is performed mid-biennium. During this budget monitoring process, the need to modify the adopted budget may become evident. There are two methods for modifying the adopted budget. One method does not affect the "bottom line" total for the department or fund. These changes are mainly transfers from one account line-item to another within a department's operating budget or changes between divisions within a department. In these instances, the changes are requested by Department Directors, and approved by the City Manager and Finance Director.

The second method for modifying the adopted budget is through a formal budget amendment. A budget amendment changes the total appropriation for a department or fund. This type of change might result from circumstances such as acceptance of additional grant funds, appropriation of additional funding if expenditures are projected to exceed budgeted amounts, or re-appropriation of money from one fund to another when deemed necessary. All requests for amendments are first filed with and reviewed by the Finance Department. These changes require Council approval.

## **Budget Process**

The City of Pasco's budget process meets the aforementioned purposes by integrating planning and implementation of City programs with the allocation of financial resources necessary to support those services. The budget process includes the presentation of a preliminary biennial

budget, adoption of a final budget, and a mid-biennial review and modification process. The Pasco Municipal Code (PMC) addresses the legal requirements for the biennial budget process (Title 3 Revenue and Finance, Division III Administrative and Management, Chapter 3.51). As noted in the PMC, the City also adopted the provisions under Chapter 35A.34 of the Revised Code of Washington.


The budget process has various levels and aspects. The initial steps include obtaining input on the needs and feedback from the community, which occurs in the spring of even numbered years. This information is taken into consideration, along with input from departments and progress evaluations from the prior year. In late spring, City Council reviews previous goals and objectives, as well as the current year's goals and objectives. Then staffing levels, emerging topics, and program priorities are reviewed with departments. After the input is obtained, the City Council normally sets its Biennial Goals the second quarter of the year. Goal setting occurred in August of 2020 due to the COVID-19 pandemic. The pandemic also delayed the preparation of budget, from the creation of Council Goals to the finalization of the revenue assumptions, by several months.

With the Council's Biennial Goals and priorities established, the Capital Improvement Plan process begins in May and is finalized in October. However, the Capital Budget is not formally adopted until December, along with the Operating Budget. The Capital Improvement Plan includes capital projects scheduled for construction, which are intended to meet the biennial goals established by Council. For the most part, departments use a "bottom-up" approach to budgeting in which they develop their objectives along with identifying their fiscal requirements. Alongside the Capital Improvement Plan process, departments submit preliminary budget requests to the Finance Department. At this time, the Finance Department and City Manager meet with Department Directors to review budget requests and discuss possible modifications. Implementation of policy discussions from over the year is evaluated against the budget reality and priorities. The preliminary Capital Improvement Plan is presented to Council in early fall by the City Manager for approval.

In early fall, the Finance Department begins the budgeting process for the revenue aspect of the budget. This is done in the form of preliminary revenue forecasts and possibly rate studies of services and fees. Part of the revenue budgeting process is the presentation and public hearings regarding the Ad Valorem Tax (Property Tax) levy. Public hearings and departmental meetings are coordinated, as needed, to ensure timeliness, transparency and to allow the opportunity for adjustments before the budget takes a formal shape. The Operating and Capital Budget, including the projects in the Capital Improvement Plan, are then adopted by Council in December.

Not only is planning and establishing the budget of importance, but implementing and monitoring the budget is also of high value. Monitoring the budget is a continuous effort and, as such, department heads meet monthly for budget progress meetings. These meetings allow the departments to ensure they are on track and implement any necessary adjustments in a timely manner in order to meet objectives and stay within budget. Further, in the summer of odd numbered years, departments will meet with the Finance Department to evaluate progress and recommend adjustments for the remainder of the biennium. Mid-year budget adjustments will then be adopted by ordinance.

## Budget Calendar

Budget Calendar	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Department monthly budget progress meetings												
Community forums held for input before Council Retreat												
Finance prepares budget instructions and training												
City Council retreat to set biennial goals												
Departments submit preliminary budget input												
City Manager and Directors meet to discuss budget priorities												
Development of Capital Improvement Plan												
Information Services prepares new technology requests												
Finance prepares new position request												
Departments prepare accomplishments and goals												
Finance prepares preliminary revenue forecast												
Finance department files preliminary budget with City Clerk, and distributes to City Council <b>as required per RCW 35A.34.070</b>												
Meetings with City Manager to review budget												
City Manager Presents Capital Improvement Plan to City Council and approved by resolution												
City Manager presents 2020 Ad Valorem Tax (Property Tax) Levy and major General fund revenues to Council												
City Manager presents preliminary budget to City Council												
City conducts public Hearings on preliminary budget including revenues and tax levies												
City Clerk transmits certified copy of Ad Valorem Tax levy ordinance to the Franklin County Assessor before November 30th.												
Council adopts operating and capital budget by ordinance <b>as required per RCW 35A.34.120</b>												

## Fund Descriptions

The City is financially organized into separate fiscal and accounting entities known as Funds. Each Fund is a separate division for accounting and budgetary purposes. The Fund Accounting Process allows the City to budget and account for revenues that are restricted by law or policy for a specific use or purpose in accordance with nationally recognized rules of governmental accounting and budgeting.

The City of Pasco budgets and accounts for approximately 39 separate Funds. Each fund can be viewed as a separate checking account to be used for a specific purpose. All funds of the City fall into one of the following major categories: General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Proprietary Funds, Internal Service Funds and Fiduciary Funds. Following is a brief description of these categories.

**General Fund:** The General Fund finances most traditional services that the public associates with the City. This includes law enforcement, fire protection, municipal court, parks and recreation, community development and administrative activities. The General Fund is, essentially, a “catch-all” fund for accounting for City operations that are not required to be accounted for in a separate fund. The General Fund receives all of the Property Taxes, except those that are voter approved for the repayment of debt. This is a major fund and must have an appropriated budget.

**Special Revenue Funds:** The City uses Special Revenue Funds to account for revenues that must be used by law for specific purposes. Examples are the City Street Fund and Arterial Street Fund, which account for Gasoline Taxes received, and can only be used for maintenance and improvements to roads and Streets. The City does not have any Special Revenue Funds classified or presented as major funds for financial reporting purposes. All Special Revenue Funds have appropriated budgets.

**Debt Service Funds:** The Debt Service Funds are used to account for the accumulation of resources for the repayment of monies borrowed through voter approved general obligation bond sales and the related interest. This fund is not classified or presented as a major fund for financial reporting purposes. This fund does not require legal appropriation, since the authorization of general obligation debt includes the amortization schedule, which serves as a budget for the life of the debt.

**Capital Projects Fund:** This fund accounts for financial resources that are restricted, committed or assigned to expenditures for the acquisition and construction of major capital facilities. Most capital projects are accounted for in this fund. Capital projects related to Enterprise Funds are accounted for within the Enterprise Funds. The City’s Capital Projects Fund is known as the Construction Fund and is presented as a major fund for financial reporting purposes. This fund has an appropriated budget for the biennium.

**Proprietary Funds:** The Proprietary Funds are established to account for operations that are financed and operated in a manner similar to private business, with the intent that the cost of the goods or services provided will be recovered primarily through user charges. The Utility Fund is the City’s major fund in this category and has an appropriated budget.

**Internal Service Funds:** Internal Service Funds are used by the City to account for the financing of goods and/or services provided by one department or fund to another department or fund of the City on a cost reimbursement basis. For example, the City uses the Equipment Rental (ER) Funds to purchase and maintain vehicles used by the various departments and funds. Each department or fund pays rent to the ER Fund to use that equipment. The City does not have any Internal Service Funds classified or presented as major funds for financial reporting purposes. These funds are not subject to budget appropriations.

**Fiduciary Funds:** These funds are also referred to as Trust or Custodial Funds and are used to account for assets held by the City on behalf of outside parties, including other governments, or other funds within the City. For example, the Cemetery Trust Fund holds a portion of the proceeds from the sale of gravesites in order to provide ongoing grounds maintenance and care of the facility. The City does not have any Fiduciary Funds classified or presented as major funds for financial reporting purposes. These funds are not subject to budget appropriations.







## Fund Structure

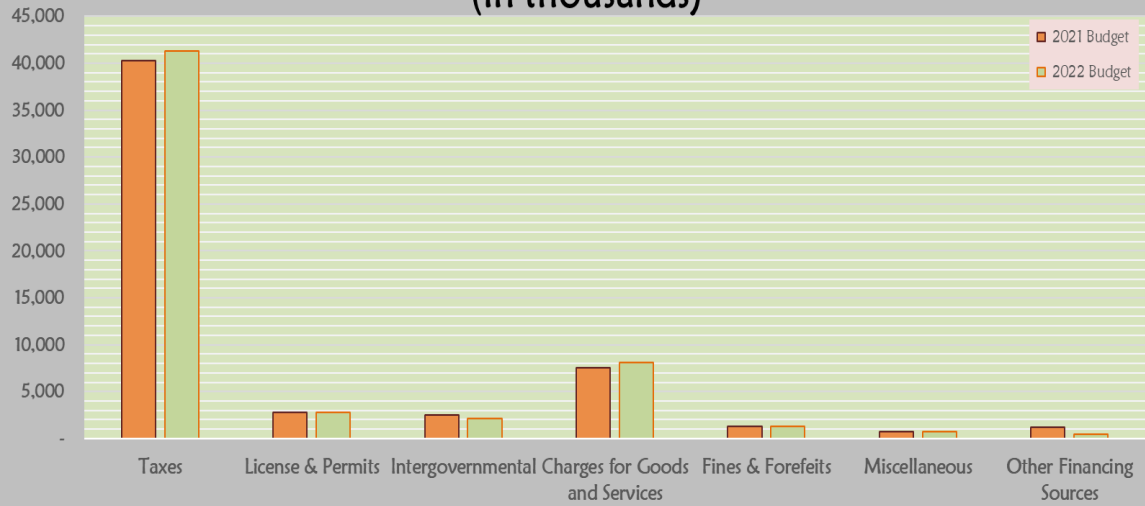
Fund Number & Title	Responsibility	Budget Description
<b>General Fund Revenues</b>	Finance Director	General government activities
<b>General Fund Operations</b>		
Council	Council	Council
Municipal Court	Judge	Municipal Court
City Manager	Council	Management of City, communication, legal, and risk
Human Resources	HR Director	Management of personnel and safety
Police	Police Chief	Police services
Fire Department	Fire Chief	Fire services (Not including Ambulance Services)
Administration	ACS Director	Management of Facilities, Parks, Recreation, Information Services
Community Development	CED Director	Community Planning, Economic Development, and Code Enforcement
Finance	Finance Director	General Finance
Engineering	PW Director	Public Works Administration and Engineering
Library	ACS Director	Mid-Columbia Library
Non-Departmental	Finance Director	Citywide expenditures, fund transfers, fund balance & one-time expenditures
<b>Special Revenue Funds</b>		
110 Street	PW Director	Operations & maintenance of City's Streets
120 Arterial Street	PW Director	Construction & maintenance of City's arterial Streets
125 I-182 Impact	PW Director	Construction & maintenance of geographically bound City's transportation network
130 Street Overlay	PW Director	Overlay of City's transportation network
140 CDBG	CED Director	Community Development Block Grant (CDBG)
145 MLK Center	ACS Director	Recreation Center
150 Ambulance	Fire Chief	Ambulance operations & service
160 Cemetery	ACS Director	Cemetery operations & service
161 Blvd Maintenance	ACS Director	Maintenance of City's boulevards
165 Athletics	ACS Director	Manage recreation programs
166 Golf Course	ACS Director	Manage recreation operation facility
170 Senior Center	ACS Director	Manage recreation program for seniors
180 Multi Modal	ACS Director	Train station, bus station & any of City's transportation network
182 School Impact	Finance Director	Pass through funds collected for Pasco School District
185 Marina	ACS Director	Manage recreation program
188 Lodging	City Manager	Manage Lodging tax for promotion of tourism
189 Litter Abatement	CED Director	Manage litter programs
190 Revolving Abatement	CED Director	Defray expenses related to repair, demolition, and cleanup of dangerous buildings, and abatement of nuisances
191 TRAC	City Manager	Manage Trade Recreation Agriculture Center
192 Park Development	ACS Director	Management of Park Development Program (mostly capital projects)
193 Capital Improve REET	City Manager	Real Estate Excise Tax used to fund major capital infrastructures
194 Economic Development	CED Director	Promote economic development of the City through revenues received from City's property leases
195 Stadium/Convention Center	City Manager	Management of recreation program
196 Hotel/Motel Excise Tax	Finance Director	Manage Lodging tax for promotion of tourism

<b>Fund Number and Title</b>	<b>Responsibility</b>	<b>Budget Description</b>
<b>Debt Service Funds</b>		
200 LID Guarantee	Finance Director	Reserves for security of Local Improvement Districts (LIDs)
244 LID Loans	Finance Director	Principal & Interest, Local Improvement Districts
245 LID Bonds	Finance Director	Principal & Interest, Bonds
<b>Capital Projects Funds</b>		
367 Capital Improvements	Finance Director	Capital Improvement – Citywide projects
<b>Enterprise Funds</b>		
410 Utilities	PW Director	Operation and Capital fund for Water, Irrigation, Sewer, Reuse and Stormwater
<b>Internal Service Funds</b>		
510 Equipment O&M Government	PW Director	Operation and maintenance of government vehicles
511 Equipment O&M Utility	PW Director	Operation and maintenance of enterprise vehicles
515 Equipment Replacement Government	PW Director	Equipment replacement fund for government vehicles
516 Equipment Replacement Utility	PW Director	Equipment replacement fund for enterprise vehicles
521 Medical/Dental	City Manager	Management of City's self-insured medical insurance
530 Central Stores	Finance Director	Currently dormant fund
<b>Fiduciary/Trust Funds</b>		
610 Old Fire Pension	Finance Director	Pension fund for fireman's retirement
619 Old Fire OPEB	Finance Director	Pension fund for fireman's benefits
<b>Permanent Fund</b>		
605 Cemetery Endowment Care	Finance Director	Long-term reserves for cemetery care and improvements

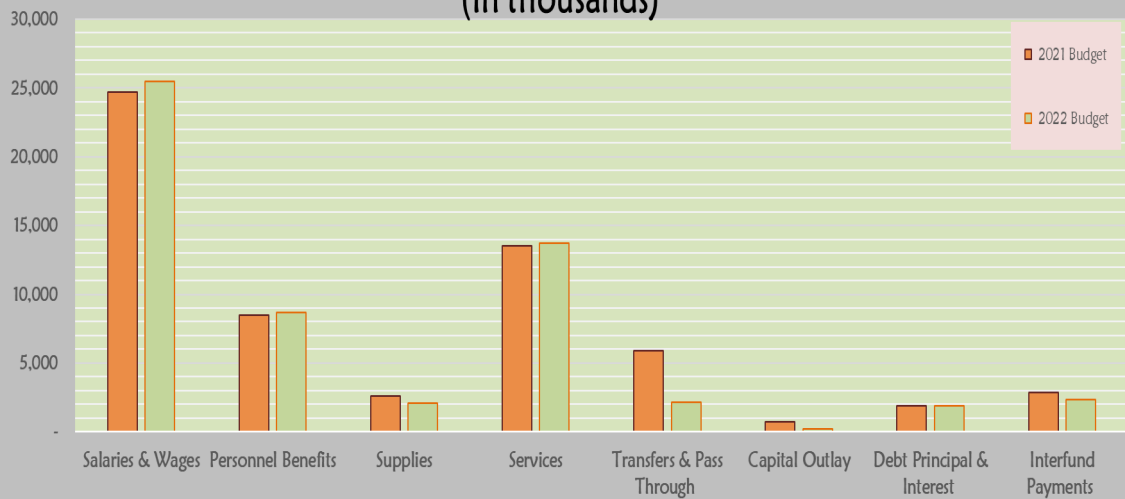
## Comparative Budget Summary – General Fund

	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>REVENUES</b>				
Taxes:				
Property	\$ 7,963,302	\$ 8,352,750	\$ 21,548,971	\$ 22,947,637
Sales & Use	14,838,955	16,011,686	31,123,209	34,431,329
Utility	9,274,980	8,838,481	19,308,919	22,254,341
Other	1,252,023	1,291,695	2,437,750	1,922,780
License & Permits	2,177,235	2,640,720	4,459,000	5,565,781
Intergovernmental	2,130,297	2,376,588	4,737,868	4,684,217
Charges for Service	6,932,636	7,285,865	15,417,018	15,641,239
Fines & Forfeitures	788,474	943,320	1,811,200	2,546,354
Miscellaneous	637,067	1,445,526	1,190,800	1,394,348
<b>Total Revenues</b>	<b>45,994,969</b>	<b>49,186,631</b>	<b>102,034,735</b>	<b>111,388,026</b>
<b>Expenditures</b>				
Salaries & Wages	20,221,051	21,327,390	44,576,964	50,173,870
Personnel Benefits	7,388,931	7,487,536	16,294,075	17,111,243
Supplies	1,344,773	1,422,673	3,428,183	4,679,526
Services & Charges	11,609,685	13,113,514	26,565,608	27,236,701
Capital Outlays	166,168	158,124	739,702	954,579
Debt Services	1,182,947	1,167,300	5,225,634	3,780,250
Interfund Payments for Services	3,218,228	1,934,031	3,203,391	5,240,298
<b>Total Expenditures</b>	<b>45,131,783</b>	<b>46,610,568</b>	<b>100,033,557</b>	<b>109,176,467</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance Recoveries	7,094	192,833	5,000	61,562
Bond Proceeds			17,250,000	366,528
Proceeds from Sale of Capital Asset		140,212	-	-
<b>Transfer In</b>				
From Fund 150 Customer Service Counter & UB Repl				23,233
From Fund 161 Blvd Maint for Facility (Vehicle)	45,000	12,600	25,200	-
From Fund 161 Blvd Maint for Facility (Staff)	125,000	125,000	250,000	290,000
From Fund 140 CDBG for Code Enf Staff	48,000	24,903	140,000	188,000
From Fund 140 CDBG for Civic Ctr	20,000	73,830	40,000	-
From Fund 193 Reet for Street Sidewalk	100,000		-	-
From Fund 200 LID Guarantee-Street Sidewalk	300,000		-	-
From Fund 411 CS Counter & UB Repl				37,980
From Fund 420 CS Counter & UB Repl				44,428
From Fund 450 CS Counter & UB Repl				49,599
From Fund 470 CS Counter & UB Repl				9,760
From Fund 515 Return funds from ER				451,762
From Fund 180 to transfer to Fund 110 Transportaion Study				175,000
<b>Transfer Out</b>				
To Fund 110 Street Sidewalk	(587,000)		-	-
To Fund 110 Street Public Utility Tax				(516,020)
To Fund 110 Street Transportation Study from Fund 180				(175,000)
To Fund 130 Street Overlay Public Utility Tax				(2,068,472)
To Fund 145 MLK Center Subsidy	(100,000)	(50,000)	(100,000)	(100,000)
To Fund 150 Ambulance Subsidy	(420,000)	(420,000)	(840,000)	(840,000)
To Fund 160 Cemetery Subsidy			-	-
To Fund 170 Senior Center Subsidy	(201,000)	(250,000)	(424,116)	(428,232)
To Fund 189 Liter Abatement Subsidy	(5,000)	(5,000)	(10,000)	(10,000)
To Fund 200 LID Guarantee			-	-
To Fund 367 Levee Lowering Sacajawea trail		(8,340)	-	-
To Fund 367 CIP projects	(1,089,716)	(190,563)	(17,625,000)	(3,896,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,757,622)</b>	<b>(354,525)</b>	<b>(1,288,916)</b>	<b>(6,335,872)</b>
<b>Net Change in Fund Balance</b>	<b>(894,436)</b>	<b>2,221,538</b>	<b>712,262</b>	<b>(4,124,313)</b>
Budgeted Fund Balances - Beginning			13,290,429	26,967,000
<b>Budgeted Fund Balances - Ending</b>			<b>\$ 14,002,691</b>	<b>\$ 22,842,687</b>

## 2021-2022 Budgeted General Fund Revenues (in thousands)



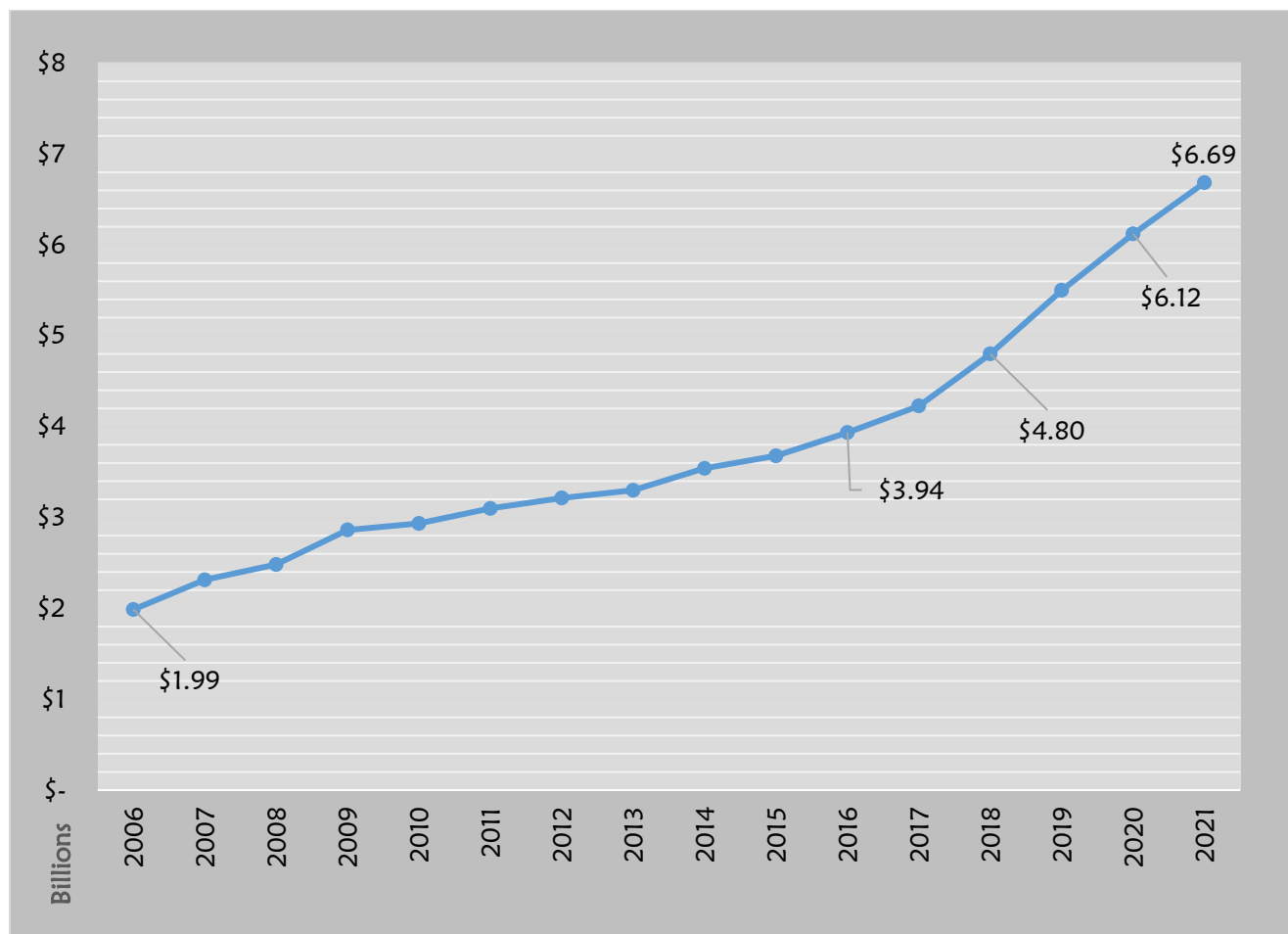
## 2021-2022 Budgeted General Fund Expenditures (in thousands)



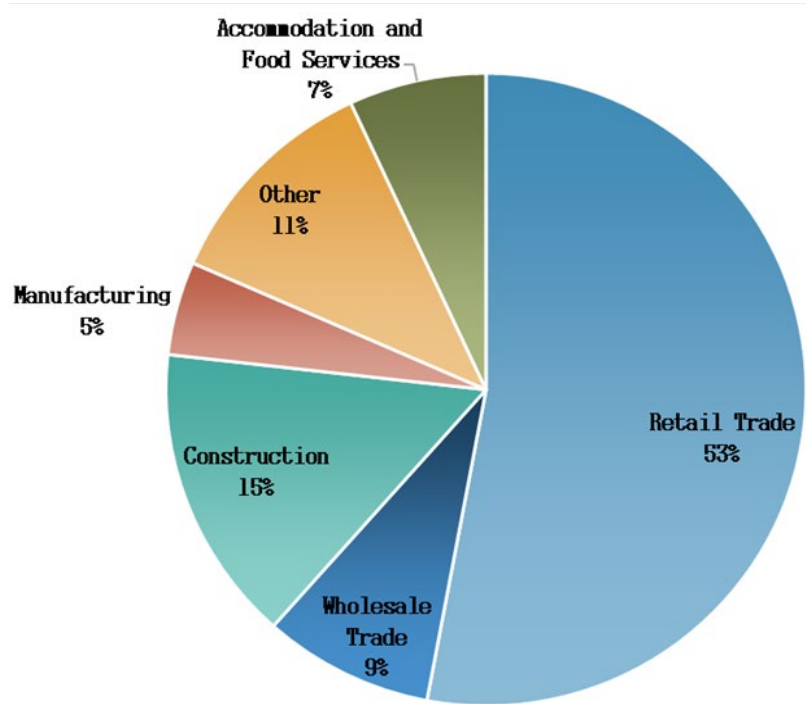
## General Fund

The General Fund is the City's largest fund and accounts for the majority of the City's revenues and expenditures. Of the \$111.4 Million in revenues expected in 2021-2022 biennium, over 71% of the revenues are expected from taxes levied on property, sales, and utilities. While Property Tax is the most known of taxes levied by a municipality, Property Tax only makes up 21% of total General Fund revenue. Sales tax, on the other hand, makes up the largest portion of the General Fund revenue at 31%. Utility Tax revenue represents 20% of total General Fund revenues.

The City has been one of the fastest growing communities within the State and the Country. The assessed valuation of the City, as shown in the graph below, is an indicator of this growth trajectory. At \$6.69 Billion dollars, the preliminary assessment for 2021 represents an increase in total assessed value of 236% since 2006.



The chart to the right illustrates the major sources for the City's Retail Sales Tax for the last 12 months. The City has a fairly diverse economy, with approximately half of the City's Sales Tax being collected from retail activity, including automotive dealers. On average, 15% of the City's Sales Taxes can be attributed to Construction Sales Tax. This revenue source is highly sensitive to a downturn in national/regional economy.



Other revenue sources that are accounted for in the General Fund included partnerships with the Port of Pasco supporting operations of the Airport Rescue and Firefighting (ARFF) Division and Pasco School District by providing School Resource Officers, as well as building permits, grants, and overhead recovery from the City's Utility Fund.

As noted above, there is a significant amount of growth related revenue, such as new Construction Property Tax, Construction Sales Tax, and building permits, that the fund relies on for operations.

The City can be impacted by decisions made by the Washington State Legislature, as has occurred within just the last several years with changes in State shared revenues. For example, changes Liquor Board profits, Liquor Excise Tax, and Gas Tax, can significantly impact the City's bottom line. The Main Street Fairness Act, which requires the collection of Sales and Use Tax by out-of-state retailers, is expected to bring in more revenue for the State and its cities. However, it will take 5 to 10 years to build the framework to fully benefit from this law that attempts to level the playing field between online and store retailers.

The most significant recurring expense of General Fund is salary and benefits, making up 62% of the fund's expenditures during this biennium. The General Fund includes several large departments such as the Police Department, Fire Department, Engineering, Permitting, Recreation and Finance, which contribute to the high labor costs. The labor and benefits budget increased from the 2019-2020 biennium to the 2021-2022 biennium by 11% due to various factors. The 2019-2020 labor and benefit budget did not include the actual increase in Police Department labor due to ongoing contract negotiations at the time. Furthermore, 1.75 additional FTEs were added to the General Fund during the biennial adjustment. The adopted budget also includes 2 additional Engineering FTEs, though the General Fund is expected to be fully reimbursed by the Utility Fund for work completed by the Engineers. The second highest area of expenditures is Services & Charges, which accounts for 25% of budgeted fund expenditures. Some service contracts are recurring, such as for banking, janitorial, equipment maintenance and insurance,

while other service contracts are unique and infrequent, such as consultant services for rate studies or internal cost of service studies. While supplies and services costs have increased by \$1.3 Million and \$0.7 Million, respectively, the City paid off one of its 2011 refunding bonds in 2020. This pay off reduced debt service costs by \$530 Thousand each year, which helps offset some of the cost increases noted above.

Through Council's careful long-term planning, aided by robust growth, the City's General Fund has sustained a stable fund balance of \$22.8 Million. The 2021-2022 budget is balanced due to the fact that the economic outlook for the City is assumed to be largely positive. During the pandemic, major revenue sources for the City have held mostly steady due to strong construction and vehicle sales activity. Construction activity for the City is expected to continue at the current pace for 2021 and 2022. However, uncertainty around action of the Federal Government on a second round of CARES Act funding, production and distribution of an effective vaccine, and the length of the pandemic, will affect assumptions made in this budget. The City will need to remain cautious, as it has in the past, to properly balance the needs of a large City with the revenue it generates and do so in a timely manner.

### Ambulance Services Fund

Over the past many years, City Council and Staff have worked together to pursue a pairing of effective service with financial security for the Ambulance Service. The budget presented for the years of 2021-2022 continues to reflect the focus of planning with the inputs to support quality service, while being cognizant of the need to prudently manage cost escalation.

The Ambulance Service became an eligible provider in the Ground Emergency Medical Transportation (GEMT) program approved by the Washington State House during the 2015-2016 legislative session. As anticipated as part of the implementation of a program that supports ambulance service providers statewide and coordinates payment with the Centers for Medicare & Medicaid Services at a federal level, time was necessary to establish the program and process payments. While anticipating the receipt of a retroactive payment related to GEMT eligible ambulance transports, it was necessary to depend on an interfund loan from the General Fund at the end of 2018. By the beginning of 2020, the interfund loan was satisfied. However, this satisfaction included forgiveness of \$700 Thousand of a \$2 Million loan. While the program officially started for transports in June 2016 forward, all payments received through the GEMT program took place in 2019. For the years of 2021-2022, GEMT revenue is budgeted as \$1.7 Million annually, or 19% of the fund revenue. Other transport revenue accounts for approximately 16% of fund revenues.

Other than transport revenue, based upon the demand cost of the Ambulance Service, there are substantial availability costs associated with the service. As the name implies, the cost associated with providing ambulance service 24 hours a day, seven days a week is the basis for the creation of our rate billed to households and businesses in the City. The budgeted revenue for the 2021-2022 Ambulance Utility Fee represents approximately 74% of the fund's revenue inclusive of transfers in. Finally, each year the General Fund provides a subsidy of \$420 Thousand, making up 4.7% of the fund's revenue inclusive of transfers in.



The coming years will require that the City remain diligent on both sides of the financial picture of the Ambulance Fund; revenue generation and expense discipline. However, in comparing the activity over the past few years, progress has been made. For example, the Adopted Budget for 2018 reflected revenues of 82% of expenses. This biennium budgeted revenues, exclusive of the General Fund subsidy, represent 91% of expenses.

The greatest cost borne by the Ambulance Fund on a recurring basis is related to salaries and benefits. For this biennium, labor cost accounts for 75% of the fund's expenses. Significant increase over the last three years in the Ambulance Fund labor cost is reflective of numerous changes, including the addition of a Fire Station, plus the need to anticipate the change in the fund's workforce related to retirements. Between the formation of the prior budget and this budget, Station 84 necessitated the need for additional Lieutenants and Captains. Another element of the increase in Ambulance Fund labor relates to the source of calls received. The Fire Department and Ambulance Staff members support calls collaboratively. As the City provides more medical call service related to fire calls, the labor costs tied to 1 FTE was transferred from the Fire Department to the Ambulance Fund budget. Finally, reflective of our work force composition, it is prudent to anticipate retirements and, as such, plan for succession. As long-term employees retire, the cost effect can be two-fold; first, requiring the need to hire, and then, beginning the training process for replacement staff. Also, often times, retiring staff members have significant levels of earned leave that must be cashed out in a lump sum.

Service type expenses account for the remaining majority of the fund's expenses, or 21% of budgeted fund expenses. These services include utilities for combined Fire/EMS stations, dispatch support services, insurance premiums, software support, repair and maintenance for equipment and facilities, costs related to training, support from other City services to provide accounting, information systems and equipment, and state taxes.

Supplies account for 4% of the Ambulance Fund's expenses. This budget reflects an increase of 24% over the past biennium. A factor of this increase is in part due to the increased demand in sanitizing supplies and medical supplies resulting from the current pandemic. As a precautionary measure, the City accounted for the possibility of a prolonged response to the pandemic. Other supplies include office supplies, small tools and equipment, and uniforms and personal protective equipment.

## Utility Fund

The Utility Fund accounts for the operations, maintenance and capital efforts of distinct utility services. These services are water, irrigation, wastewater (sewer), reuse and stormwater. While the Utility Fund is a single fund and appropriately reported as such in the annual budget document and the comprehensive annual financial report (CAFR), for budgeting, analysis, and rate setting purposes, recordkeeping for each utility service is separately maintained.

Total revenue in the 2021-2022 Biennial Budget \$140.9 Million including other financing sources. Of the \$140.9 Million, revenues associated with capital projects are \$76.6 Million, leaving an operations-related revenue budget of \$64.3 Million. Charges for services represents 99% of operations related revenue, and License & Permits revenue represents 1% of operations-related

revenue. Charges for services are composed of water, irrigation, sewer, reuse, and stormwater monthly base fees, and where applicable, consumption-related charges.

For the 2021–2022 Biennial Budget, total expenses in the Utility Fund equal \$142 Million. Of this total, \$87 Million is related to capital expenses. Capital investment is crucial to the Utility Fund. Capital investment, both in the form of new construction and rehabilitation of existing infrastructure, is crucial and expensive. Therefore, the utility incorporates capital investment as part of the rate setting process to help offset naturally occurring degradation of the utility systems. The utility also takes effort to acquire Federal and State grants, and low interest loans, where possible. Another source of capital funding is the issuance of revenue bonds. While debt should be issued with consideration of all costs, the use of revenue bonds can be beneficial for long lived assets. The life of the asset and term of debt often exist in concert, allowing for an equitable distribution of debt service across the years of customer benefit. This correlation of debt and benefit prevents current customers from prepaying for assets that benefit future rate payers.

The remaining Utility Fund expenses of \$55 Million are supportive of operations and maintenance efforts, and debt service for outstanding bonds and loans, which total \$55 Million in the coming biennium. Of these expenses, the mix of expense types are salaries and benefits at 24%, supplies at 8%, services at 50%, debt principal repayment at 10%, and debt interest expenses at 7%.

The services provided by the Utility Fund are foundational to the wellbeing of the City and its citizenry. As such, the City evaluates everyday practices and long-term planning to provide good stewardship for both current customers and future growth.

## PUBLIC WORKS OPERATIONS CREW



## Budgeted Expenditures and Other Financing Uses by Administrative Structure

	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>MAYOR &amp; COUNCIL:</b>				
Mayor & Council	111,918	124,533	260,540	298,771
	111,918	124,533	260,540	298,771
<b>CITY MANAGER:</b>				
Administration	685,525	683,201	2,101,501	3,179,932
Communications	228,573	172,175	465,933	451,168
Human Resources	795,542	770,252	1,693,702	-
Lodging	328,241	333,794	650,500	475,000
TRAC	122,003	239,054	553,344	554,022
Capital Improve REET	1,422,673	582,962	8,228,527	2,042,735
Stadium/Conv Ctr	302,398	345,409	2,371,222	629,344
Medical/Dental	5,346,917	6,273,805	12,055,660	12,295,620
	9,231,872	9,400,652	28,120,389	19,627,821
<b>HUMAN RESOURCES:</b>				
Personnel	-	-	-	1,462,146
Training & Safety	-	-	-	261,947
	-	-	-	1,724,093
<b>JUDGE:</b>				
Municipal Court <sup>2</sup>	1,458,681	1,578,914	3,228,697	3,770,737
	1,458,681	1,578,914	3,228,697	3,770,737
<b>ACS DEPARTMENT:</b>				
Administration <sup>1, 2</sup>	7,370,499	7,490,761	16,217,814	19,105,744
Library	1,445,549	1,375,894	2,905,818	3,281,856
MLK Center	110,003	131,149	283,928	281,420
Cemetery	244,595	276,084	549,096	624,664
Blvd Maint	170,000	141,828	293,564	313,426
Athletics	107,818	123,583	408,582	330,447
Golf Course	1,769,789	1,926,696	3,592,382	3,660,186
Senior Center	289,831	308,153	590,495	504,601
Multi Modal	43,476	173,628	435,573	371,013
Marina	10,471	751,714	27,132	240,112
Park Development	924,619	49,704	1,441,336	381,584
	12,486,650	12,749,194	26,745,720	29,095,053

	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>FINANCE DEPARTMENT:</b>				
Finance <sup>1</sup>	2,196,310	2,270,506	5,105,873	5,566,468
Non-Departmental	5,617,752	4,966,257	28,592,505	16,603,711
School Impact	2,333,355	2,355,365	5,000,000	4,986,000
Hotel/Motel Excise tax	-	-	1,212,244	1,180,700
LID Guarantee	300,000	-	-	-
LID Loans	198,172	151,632	87,656	592,117
LID Bonds	27,250	21,575	1,070	-
99UT Lib/Fire	-	-	-	-
2002 UT Ref	-	-	-	-
Capital Improvement	7,378,188	9,972,662	73,608,744	34,916,047
Central Stores	-	-	1,000	1,000
Old Fire Pension	126,373	133,322	280,112	280,464
Old Fire OPEB	148,887	93,201	332,536	328,179
Cemetery Endowment Care	-	-	-	-
	18,326,287	19,964,520	114,221,740	64,454,686
<b>COMMUNITY DEVELOPMENT:</b>				
Community Development	1,748,052	1,916,401	3,878,345	6,364,647
CDBG	707,541	817,607	1,806,424	1,629,320
Litter Abatement	8,705	10,237	30,238	30,974
Revolve Abatement	296,240	215,857	550,318	830,300
Economic Development	1,803,675	1,094,188	2,073,087	1,216,418
	4,564,213	4,054,290	8,338,412	10,071,659
<b>PUBLIC WORKS DEPARTMENT:</b>				
Engineering	1,726,983	1,556,230	3,791,421	2,867,773
Street	2,511,020	2,029,626	5,303,218	4,895,451
Arterial Street	278,640	793,125	1,998,336	614,968
I-182 Impact	459,223	239,086	170,584	605,000
Street overlay	148,044	267,602	4,161,913	5,781,422
Utilities	32,055,554	27,916,122	95,857,578	142,647,084
Equipment Rental Gvt	3,075,945	1,836,567	6,488,774	6,940,057
Equipment Rental Enterprise	508,720	931,398	1,099,308	2,810,790
	40,764,129	35,569,756	118,871,132	167,162,545
<b>POLICE DEPARTMENT:</b>				
Police	16,488,563	16,753,518	35,524,184	37,305,876
	16,488,563	16,753,518	35,524,184	37,305,876

	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>FIRE DEPARTMENT:</b>				
Fire	7,660,554	7,875,830	15,266,340	16,689,415
Ambulance	6,585,984	7,324,010	17,258,545	18,561,188
	14,246,538	15,199,840	32,524,885	35,250,603
<b>Budgeted Fund Balance</b>				
General Fund	-	-	14,002,691	22,842,687
Special Revenue Funds	-	-	15,817,288	28,794,720
Debt Service Funds	-	-	1,194,608	(923,743)
Capital Fund	-	-	-	-
Enterprise Funds	-	-	23,228,788	20,571,676
Internal Service Funds	-	-	22,487,732	15,736,032
Fiduciary Funds	-	-	5,412,807	6,327,904
Permanent Fund	-	-	595,348	644,588
	-	-	82,739,262	93,993,864
<b>TOTAL ALL FUNDS</b>	117,678,851	115,395,217	450,574,961	462,755,708

Notes:

- 1 – Finance Department was separated from ACS in 2017.
- 2 – Indigent Defense was moved from Municipal Court to ACS in 2017.
- 3 – Human Resources was separated from City Manager in 2021.

## Cost Center Budget

The Cost Center Budget contains budget requests organized by departments that assume responsibility of the Cost Center. This detail provides summarized data presented in the Departmental Budget Section. Below is a visual representation of departments that either depend upon or are responsible for funds listed.

Support From: General Fund Departments												
	Council	Court	City Mgr	HR	Police	Fire	ACS	CED	Finance	Public Works	Library	
TO FUNDS	General Fund	*	*	*	*	*	*	*	*	*	*	*
	Street	*		*					*	*		
	Arterial Street	*		*					*	*		
	I-182 Impact	*		*					*	*		
	Street Overlay	*		*					*	*		
	CDBG	*		*			*		*	*		
	MLK	*		*			*		*			
	Ambulance	*		*		*	*		*	*		
	Cemetery	*		*			*		*			
	Blvd Maint	*		*			*		*			
	Athletic	*		*			*		*			
	Golf Course	*		*			*		*			
	Senior Center	*		*			*		*			
	Multi Modal	*		*			*		*			
	School Impact	*		*					*			
	Marina	*		*			*		*			
	Lodging	*		*			*		*			
	Litter Abatement	*		*				*	*			
	Revolv Abate	*		*			*	*	*			
	TRAC	*		*			*		*			
	Park Develop	*		*			*		*	*		
	Capital Improve REET	*		*					*	*		
	Economic Dev	*		*			*	*	*	*	*	
	Stadium / Conv Ctr	*		*			*		*			
	Hotel/Motel Excise tax	*		*					*			
	LID	*		*				*	*	*		
	Capital Improv	*		*			*		*	*		
	Water / Sewer	*		*			*		*	*		
	Equipment Repl Funds	*		*					*			
	Cemetery Endow	*		*					*			
	Old Fire Pension	*		*					*			



## TONS OF TRUCKS EVENT (PRE-COVID-19)



# FINANCIAL POLICIES

## Summary and Purpose of Financial Policies

The stewardship of public funds is one of the greatest responsibilities given to the officials and managers of the City of Pasco. Therefore, the establishment and implementation of sound financial policies enables the City to protect public interest, maintain public trust and guide the City to meet their objectives. These policies are designed with a long-term approach to achieve financial stability and economic growth. These policies are intended to be applied over periods extending well beyond the current budget period. Long-term stability and growth cannot be accomplished if we allow long-term deficits or choose to support on-going needs through one-time revenues. Financial best practices and fiscal prudence must dictate the City's financial operations and procedures, as well as guide the City to meet its immediate and long-term objectives.

## Financial Core Values and Goals

**Financial Stability** – The City will create financial stability to provide residents with consistent and adequate levels of public services. The City of Pasco is accountable to its citizens for the use of public dollars. All activities supported by the City must function within the limits of its financial resources. With a long-term financial approach in mind, the City will develop and maintain long-term plans, carefully weigh the costs and benefits of development opportunities and adhere to sound debt, reserve and investment policies. Some of the long-term plans in progress or that will be started include the Police and Fire Strategic Plans, Cost Allocation Plan, Comprehensive Economic Plan, Comprehensive Transportation Plan, Downtown Master Plan, and the Land Use Comprehensive Plan.

**Accountability and Financial Planning** – The City will institute financial planning that ensures City services are provided at the best value and that services are in alignment with the needs and wants of the community.

**Environmental and Economic Vitality** – The City's financial strategy will support continued investment in the renovation and maintenance of infrastructure, facilities, policies and programs that support a clean and healthy natural environment. The City will strive to provide effective and efficient services to ensure a safe and healthy atmosphere for its residents, businesses, and visitors, while preserving and enhancing its unique cultural and environmental attributes.

**Transparency and Engagement** – The City will be accountable for producing value for the community by providing planning and report mechanisms that make it clear how the City plans to use its resources to achieve the community vision. The City is committed to engaging its citizens as a partner in formulating plans and delivering services.

## Financial Planning & Budgeting

**Biennial Budget** – The budget is a performance, financing and spending plan agreed to by the Council, City Manager and Department Directors. It contains information and data regarding expected revenues, expected expenditures and anticipated capital projects. The budget is developed using a performance-based, results-oriented approach that incorporates line items, programs and the priorities of the City. The City defines a balanced budget as current biennium revenues (including fund balances) equal to or greater than current biennium budgeted expenditures. A fiscally sound budget will include the following aspects:

- Budget adoption by the Council will be at the fund level. Any changes in appropriations at the fund level will require City Council approval in the form of a scheduled budget amendment.
- Position budgeting will be used as a tool for Council consideration. This will list the actual and proposed full time equivalent (FTE) allocation on a department and fund basis.
- Department and Fund budgets will include overhead and full cost allocation activity.
- Reports on revenues and expenditures will be prepared at least quarterly for the General Fund and made available to the Council. Staff will also make available to Council revenue and expenditure reports on a quarterly basis for all major funds.
- Biennial budgets should provide for design, construction, maintenance and replacement of the City's capital, plant, and equipment consistent with the Capital Improvement Plan.
- The City will develop an analysis of equipment replacement and maintenance needs. This analysis will be to more accurately project the life cycle of the equipment and will attempt to update the results consistent with the budget development process.
- Interfund transfers and/or loans will be completed only after Council approval or inclusion in the adopted budget or subsequent amendment.
- Recurring operating expenditures will be funded by recurring operating revenues. One-time revenues will not be used to support on-going needs, unless otherwise budgeted or approved by Council.
- City-operated utilities should show positive net operating results, unless otherwise budgeted or approved by Council.

**Reserve Policies and Goals** – Financial best practices dictate that the City should have a reasonable amount of resources in reserve to address unanticipated declines in revenue. Adequate reserve levels are a necessary component of the City's overall financial management strategy and a key factor in external agencies' measurement of the City's financial strength. In general, the City shall support ongoing operations with ongoing revenues, but may use reserves on a one-time basis to support City services pending the development a longer-term financial solution. Reserves help mitigate the effects of an economic downturn or other unanticipated events on revenue growth.

- Provide sufficient cash flow to meet daily financial needs.
- All expenditures drawn from reserve accounts shall require prior Council approval unless previously authorized by the City Council for expenditures within the City's annual budget.

- If reserves fall below required levels as set by this policy, the City must include within its annual budget a plan to restore reserves to the required levels.
- General Fund: Reserves should be maintained to at least 60 days of average operating expenditures, unless otherwise adopted in the budget or otherwise approved by Council.
- The City will review annually the reserve level required to meet cash flow needs.
- Utility Fund and non-major Enterprise funds: Reserves should be maintained at 45 days of operating expenditures, unless otherwise adopted in the budget.
- Debt Service Fund: Reserves should be maintained at an average of one year's debt service payments for all debt, except assessment debt, or all statutorily required reserve funds to guarantee debt service, whichever is more.
- Medical/Dental Insurance Fund: Reserves should be maintained at an amount equal to 16 weeks of budgeted expenses.

**Capital Improvement Plan (CIP)** – The CIP is a six-year plan for capital and major improvements that support the City of Pasco's current and future population and economy. The City's CIP is a long-range schedule of proposed public facilities, infrastructure and major projects, which includes estimated costs and sources of funding over a six-year period. The CIP is updated annually for the purpose of confirming and/or reorganizing projects on a priority basis and to prepare the Capital Projects Budget. The Council's adoption of the CIP in no way constitutes an appropriation of funds to a specific project.

- The City will make capital improvements in accordance with an adopted Capital Improvement Plan, as budgeted within the current biennial budget.
- The City will determine the most cost-effective financing method for all new projects.
- For each capital project and for each year of the six-year planning period, the CIP shall include an estimate of the cost of construction, an estimate of the annual O&M impact, and anticipated sources of funding.
- The CIP shall be prepared and submitted to the City Council as part the Proposed Biennial Operating Budget.
- Reports on the status of projects included in the CIP shall be prepared and presented to the City Council annually.
- These reports will highlight the status of project construction, scheduling, spending, funding and discuss any significant issues or trends that may affect the ability of the City to stay within budget.

**Equipment Replacement** – The City's physical assets, such as vehicles and buildings, represent a significant investment of resources. Timely maintenance and replacement of these assets at the end of their useful lives is necessary. This enhances reliability, quality of public services, and supports safety for the public and employees.

- The City will maintain a comprehensive inventory of its physical assets, including useful life, original purchase date and cost, information on its general condition, and the estimated value of replacement.

- The City will maintain a replacement schedule by physical asset indicating the replacement cost and its corresponding source of funding. The replacement schedule will be reviewed and budgeted as part of the City's biennial budgeting process.
- The City will maintain its physical assets adequately to protect the City's capital investment. Adequate maintenance will further minimize unnecessary future repair and replacement cost.
- Equipment reserve funds shall be maintained at levels sufficient to meet scheduled equipment replacement, ensure safety and to prevent a deterioration in City assets.

### **Revenue Policies**

Service demands require that an adequate revenue stream be maintained. A diversified and stable revenue structure will be maintained to shelter the City from fluctuations in any single revenue source. City funds will be prudently invested to provide for sufficient liquidity to meet cash flow needs and provide interest earnings. The following, in conjunction with the City's Revenue Guide in the Appendices, will serve as guidelines for maintaining a stable revenue stream:

- The City will seek to avoid dependence on temporary or unstable revenues to fund recurring/basic municipal services.
- The City will proactively compete for its fair share of available State and Federal revenues. The City will diligently collect revenue due and ensure compliance with revenue regulations.
- The City will establish all user charges/fees at a level related to the cost of providing the service and within policy parameters established by City Council.
- At least every odd numbered year, the City will review user fees to assess for the effects of inflation and other factors as appropriate. The City will set fees and user charges for Enterprise Funds at a level that fully supports the total direct and indirect cost of the activity, including the cost of annual depreciation of capital assets.

### **Expenditure Policies**

The City shall authorize only those ongoing operating expenditures that may be supported by ongoing operating revenues. Before the City undertakes any agreements or purchases that would create fixed or ongoing expenses, the cost implications of such shall be analyzed and reviewed.

- Emphasis shall be placed on improving productivity, workplace innovation and program evaluation, as well as alternative means of service, rather than adding to the work force.
- The City shall invest in technology and other efficiency tools to ensure high productivity.
- Enterprise Fund expenditures shall be fully supported by their own rates, fees and charges and not subsidized by the General Fund without authorization of the City Council. The Enterprise Funds shall pay their share of overhead costs and services provided by the General Fund.

### **Debt Policies**

The City recognizes that prudent use of its credit can facilitate construction of essential capital improvements and services, while sharing the costs of those improvements between current and

future beneficiaries. The intent of the Council is that the City shall manage its long-term debt in a manner designed to utilize its credit to optimize City services, while balancing debt levels and annual debt service obligations. The following policies are intended to apply to all forms of debt.

#### **Short-term Debt and Internal Debt:**

- Short-term debt is defined as a period equal to or less than one year.
- The City may use short-term debt to cover temporary cash flow shortages.
- The City may issue Interfund loans (internal debt) rather than outside debt to meet short-term cash flow needs. This includes “one-day” loans from the General Fund for year-end fund balance reporting. All Interfund loans with terms of three months or more will be subject to Council approval by ordinance or resolution and will bear interest.

#### **Long-term Debt:**

- Long-term debt is defined as a period of more than one year.
- Long-term debt service payments will not exceed the expected life of a project.
- The City will determine whether self-supporting bonds (such as special assessment improvement district bonds) are in the City’s best interest when planning to incur debt to finance capital improvements.
- Prior to the decision to issue general obligations debt, which is an obligation against the general taxing authority of the City, the feasibility of alternative methods of financing using special assessments, fees/charges and special revenue debt, should first be determined.

#### **General Accounting, Auditing and Financial Reporting Policies**

The City of Pasco recognizes the need for ensuring accountability for the collection, management and expenditure of all public funds under its jurisdiction. Strong accounting practices and financial reporting is essential in ensuring compliance with governing laws, ordinances and procedures. Further, this allows for timely and accurate reporting to City officials, City Council and the public.

- The City will establish and maintain a high standard of internal controls and accounting practices.
- The accounting system will maintain records on a basis consistent with accepted standards for local government accounting and the State of Washington Budgeting, Accounting, and Reporting Systems (BARS).
- Annual financial reports will present a summary of financial activity by major types of funds. Such reports will be available via the City’s website.
- The annual financial report shall conform to Generally Accepted Accounting Principles (GAAP) and be in the form of a Comprehensive Annual Financial Report (CAFR) as described by the Government Finance Officers Association (GFOA).
- A fixed asset system will be maintained to identify all City assets, their location, and condition.



- The City will strive to maximize the return on its investments with the primary objective of preserving capital and use prudent investment practices as detailed in the City's Investment Policy.
- The criteria for managing the City's investment portfolio shall be: a) to maintain liquidity to meet the City's cash needs, b) to minimize potential market risks, and c) to maximize investment returns.
- The City will deposit all funds within 24 hours of receipt as required by the State Constitution.

The City will ensure that City records are audited annually, which will result in the issuance of a financial opinion. The results of such audit are to be available to the public via the City's website.

## GESA STADIUM





## FINANCIAL DATA

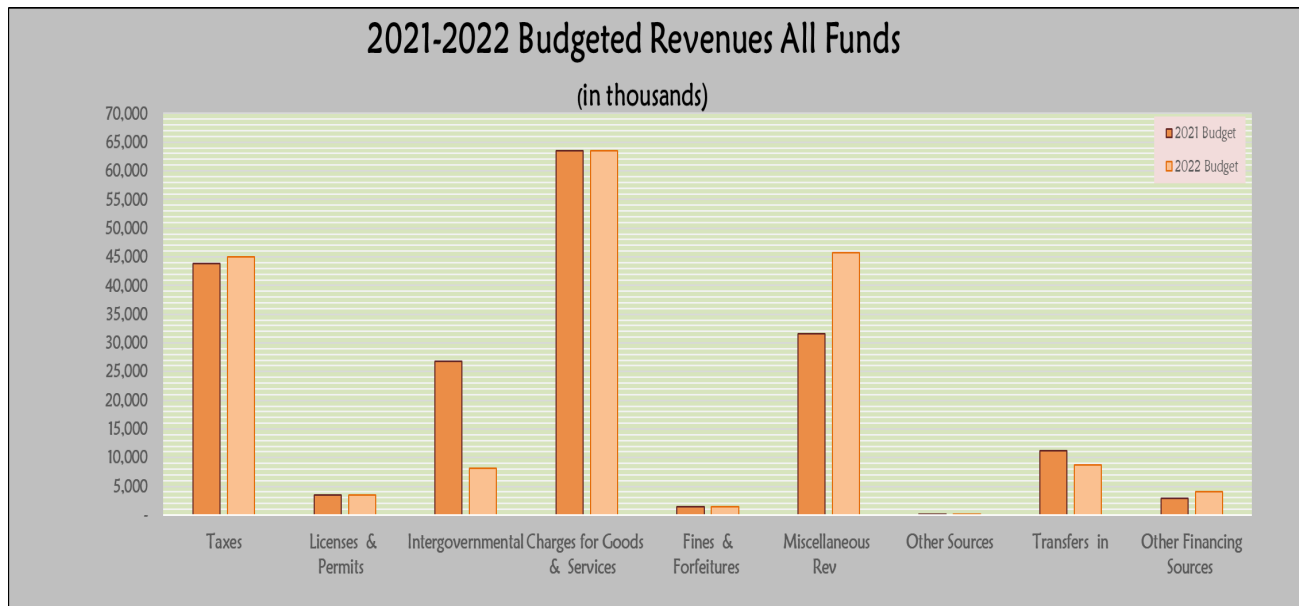
The City's 2021-2022 Biennial Budget represents a financial plan that provides detailed estimates of revenues and expenditures, by fund, necessary to finance essential City services. With a focus on sustainability, available reserves are utilized to fund expenditures that support City Council goals. This section of the budget provides a combined view of both past and anticipated revenues and expenditures for all funds. This section also provides a descriptive narrative of the overall assumptions and trends that influenced the creation of this budget.

In the sections that follow there is a detailed revenue analysis for each fund type along with tables and graphs for better visualization.

### Financial Analysis

#### REVENUE – ALL FUNDS

Revenues	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
Taxes	\$ 37,780,892	\$ 38,788,691	\$ 81,736,607	\$ 88,770,677
Licenses & Permits	2,761,247	3,142,800	5,642,396	6,907,059
Intergovernmental	14,088,865	14,988,218	32,641,667	34,950,722
Charges for Goods & Services	55,516,483	56,280,731	118,923,617	127,073,280
Fines & Forfeitures	960,287	1,071,817	2,072,200	2,826,354
Miscellaneous Rev	4,099,973	4,379,009	53,068,319	77,370,288
Other Sources	89,802	98,749	172,620	172,620
Transfers in	6,531,386	3,473,741	37,881,366	19,916,986
Other Financing Sources	12,688,850	4,777,605	31,999,778	6,886,361
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$134,517,785</b>	<b>\$127,001,361</b>	<b>\$364,138,570</b>	<b>\$364,874,347</b>



## **Tax Revenue**

Tax revenue makes up the City's second largest revenue source at 24%. The City's tax revenues include Retail Sales Tax, Property Tax, Utility Tax, Real Estate Excise Tax, Lodging Tax, Gambling Tax and Admission Tax. In the 2021-2022 biennium, the General Fund will receive 92% of the City's tax revenue, which is necessary to fund essential City services. Since 2014, the City has experienced a surge in residential and commercial construction and, subsequently, a significant growth in Retail Sales Tax. In 2019, Council approved the levy of banked Property Tax to provide ongoing funding to replace/relocate several aged City facilities. The City's Special Revenue Funds receive tax revenues from Utility Tax, Lodging Tax and Real Estate Excise Tax. Tax revenue is expected to continue the current trend, fueled by construction and the additional Property Tax.

## **License and Permit Revenue**

The license and permit revenue is comprised largely of Building Permit revenue, Animal and Business Licenses, Franchise Fees and Industrial Discharge Permits for wastewater. The General Fund is expected to receive 81% of the City's total license and permit revenue for the next biennium, which consists of \$3.7 Million in Building Permit revenue, \$1.5 Million in Business License revenue and \$381 Thousand in Animal Licenses. The Street Fund receives Franchise Fees and Street Permits that make up 12% of the 2021-2022 license and permit revenue and Enterprise Funds receive about 8% of the revenue from Industrial Discharge Permits. The City anticipates the current upward trend of this revenue will continue through the 2021-2022 biennium.

## **Intergovernmental Revenue**

Intergovernmental revenue consists primarily of Federal and State grants and other governmental contributions. This category makes up 10% of the City's total revenue. The General Fund accounts for approximately 13% of intergovernmental revenue, which is comprised of PUD Privilege allocations, liquor revenues and public safety grants. Street and Arterial Street Funds receive approximately 8% of intergovernmental revenue from the Motor Vehicle Excise Tax paid to the State and allocated to cities on a per capita basis. Other revenues in this category include Community Development Block Grant Funds and Multi-Modal Transportation revenues distributed by the State. The City has been proactive in seeking grants and other contributions, thus anticipating continued increase in this revenue.

## **Charges for Goods and Services**

The City's largest source of revenue comes from charges for goods and services, comprising 35% of the City's total revenue. The Enterprise Fund receives approximately 50% of the total revenue in this category, providing multiple utility services to the citizens. The General Fund receives approximately 12% of service charges for recreational services payments, plan check fees, reimbursement for public safety services, and planning and inspection charges. Special Revenue Funds generate 21% of the revenue to charges for goods and services, primarily from impact fees, ambulance transport, and monthly utility fees. Internal payments for cost allocation, medical premiums, vehicle replacement, and vehicle O&M make up 17% of the City's charges for goods and services. The City anticipates the current upward trend of this revenue will continue through the 2021-2022 biennium, as it is closely tied to the anticipated population growth for the City.

### **Fines and Forfeitures**

Fines and Forfeitures make up less than 1% of the City's total revenue. The City does not anticipate much change in this revenue as it has been historically stable and minimal. This revenue is mainly comprised of traffic and civil infractions. The Revolving Abatement Fund accounts for 10% of Fines and Forfeitures, while the General Fund makes up 90% of the total.

### **Miscellaneous Revenues**

Investment income, donations, leases and rentals, and the sale of surplus goods traditionally makes up the bulk of revenue from Miscellaneous Revenue. Approximately 91% of budgeted Miscellaneous Revenue is for Capital Improvement Plan projects that hope to secure a permanent funding source in the 2021-2022 biennium. Approximately 94% of this unsecured revenue is related to Utility Fund activities and is expected to be secured via grants, low interest loans, or revenue bonds. Once a funding source is identified, the budget will be transferred to the appropriate source.

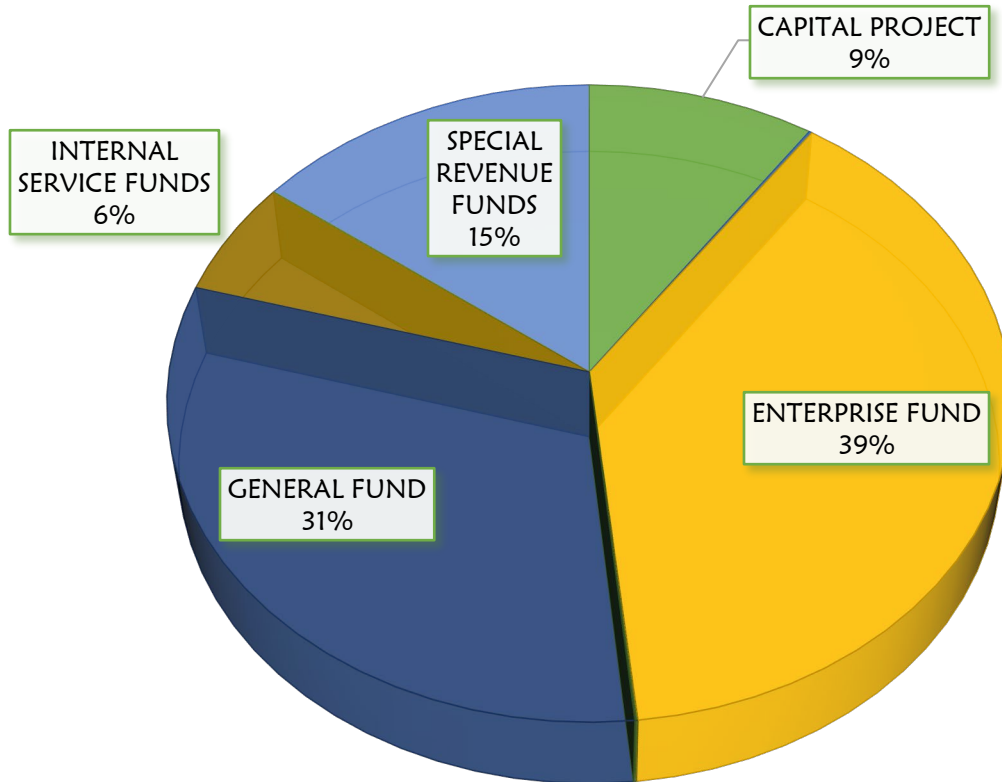
### **Transfers In**

Transfers between funds are budgeted for grant-related and one-time programs, ongoing subsidies and approved capital projects. In the 2021-2022 biennium, \$19.9 Million of transfers are budgeted for capital projects. These transfers are coming from Arterial Streets, Overlay, Park Development, and Capital Improvement Funds to provide funding for multiple streets, parks, and facilities projects. These transfers make up 69% of the revenue in this category for the 2021-2022 biennium. It is important to remember that each of City's funds act as a separate entity and transfers between them need to be accounted as such.

### **Other Financing Sources**

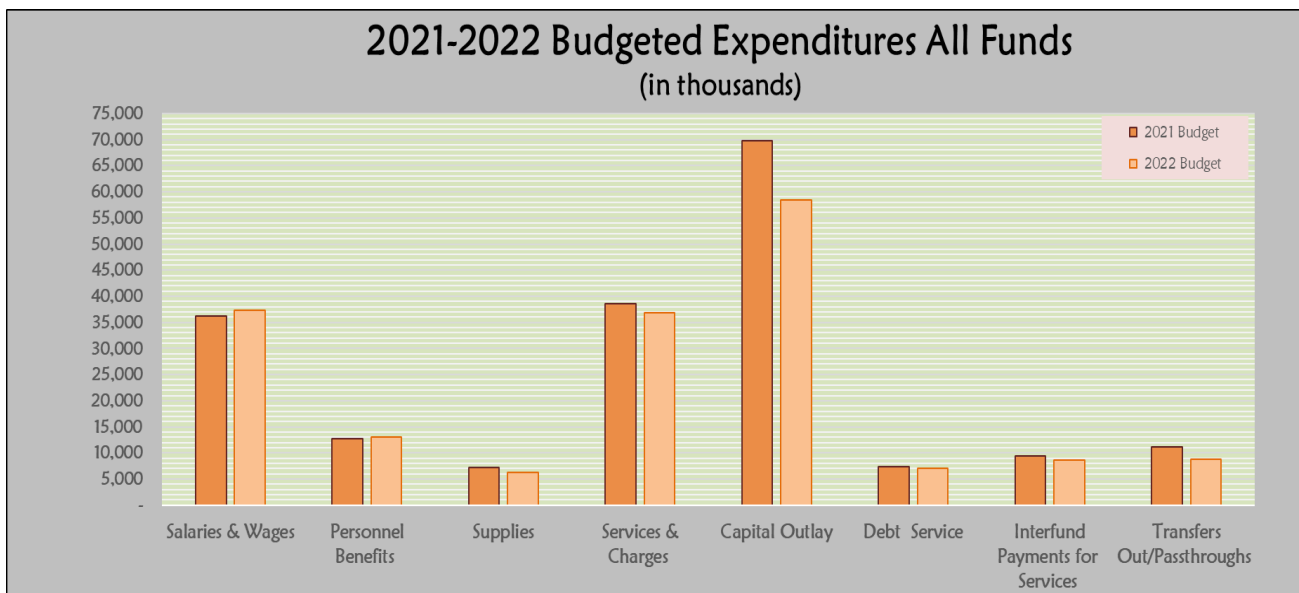
Other financing sources make up 2% of the City's overall revenue in the 2021-2022 Biennial Budget. These revenues consist of capital contributions, interfund loan proceeds and repayments and bond issues or other financing proceeds. Capital contributions and interfund loan repayments make up the majority of the budget for this revenue.

## BUDGETED REVENUES - ALL FUNDS



## EXPENDITURES – ALL FUNDS

Expenditures	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
Salaries & Wages	\$ 28,961,637	\$ 30,498,231	\$ 65,813,141	\$ 73,538,787
Personnel Benefits	10,799,045	10,295,557	24,263,254	25,733,712
Supplies	5,349,495	5,339,941	11,910,790	13,524,417
Services & Charges	31,633,783	34,286,110	71,415,878	75,345,611
Capital Outlay	18,947,206	17,014,694	117,323,332	128,256,258
Debt Service	6,931,444	6,703,861	20,376,554	14,496,089
Interfund Payments for Services	8,524,861	7,704,857	17,407,384	17,949,984
Transfers Out/Passthroughs	6,531,385	3,551,967	39,325,366	19,916,986
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$117,678,856</b>	<b>\$115,395,218</b>	<b>\$367,835,699</b>	<b>\$368,761,844</b>



### Salaries and Benefits

Salaries and benefits are budgeted at approximately \$99.27 Million or 27% of total budgeted expenditures in the 2021-2022 biennium. The City's labor force includes members of four bargaining unions. All labor agreements have been settled. There are 5 new positions included in the 2021-2022 biennium to support the City's IT infrastructure, SCADA systems, scheduled Public Works projects, as well as public services such as those at Municipal Court.

### Supplies

Citywide supplies account for 4% of the 2021-2022 budget. There is a slight increase from prior years due to an increase in cleaning supplies resulting from the Coronavirus Pandemic. The supplies budget is \$13.5M which includes items like pens and paper, business forms and small equipment. Other examples of supplies include purchases of fuel, laboratory and medical supplies, inventory items for equipment maintenance, and uniform purchases.

### **Services and Charges**

The 2021-2022 budget includes \$75.3 Million of Services & Charges type expenditures. While City Staff can perform some services internally, at times it is necessary for the City to receive services from an outside provider. Some of these services are rendered in the form of ongoing, routine support. For example, banking services and utilities supplied to our facilities and parks. Other services are unique and the result of a special agreement. For example, entering into a contractual agreement for a consultant to perform a rate or cost of service study.

### **Transfers and Pass Through**

Transfers and pass through expenditures are budgeted at \$19.9 Million in 2021-2022 biennium. The transfers occur between one City fund and another City fund. Primarily, transfers take place to fund capital improvements that are accounted for in our Capital Improvement Fund. Annual changes in capital projects, as outlined in our Capital Improvement Plan, account for the fluctuation of planned transfers from one year to the next. At a much smaller degree, transfers occur when the General Fund is supporting another activity. One example of this support is the General Fund's subsidy of the Ambulance Fund. Finally, there are certain receipts that are passed through a City fund. For example, Hotel/Motel Excise Tax, budgeted at \$755 Thousand biennially, is classified as a pass through. It is remitted to the City and passes through to other beneficiaries.

### **Capital Outlay**

As touched upon in the transfers and pass through narrative above, the City completes a Capital Improvement Plan annually. Based upon this planning effort, the City prioritizes capital spending. When deemed prudent, large scale, capital improvement projects are budgeted. For the budget years 2021-2022, the City has included \$128.3 Million of capital spending citywide. In the non-utility funds, the total budgeted projects are \$41.2 Million, or 32%, of the total Capital Budget. Some of the larger projects include the construction of two Fire Stations, Sacajawea Levee Lowering, Sandifur Parkway Widening, and numerous, large scale infrastructure improvements. The Utility Fund projects account for \$87.0 Million, equal to 68% of the total capital outlay budget of 2021-2022. Examples of the larger projects budgeted in the Enterprise Fund are improvement to Process Water Reuse Facility, Wastewater Treatment Plant, Butterfield Water Treatment Plant, as well as other additions and improvements to water, sewer conveyance systems. Any capital outlay allocations from 2019-2020 biennium unspent during the allocation period will be carried over to 2021-2022 and is not included in this budget.

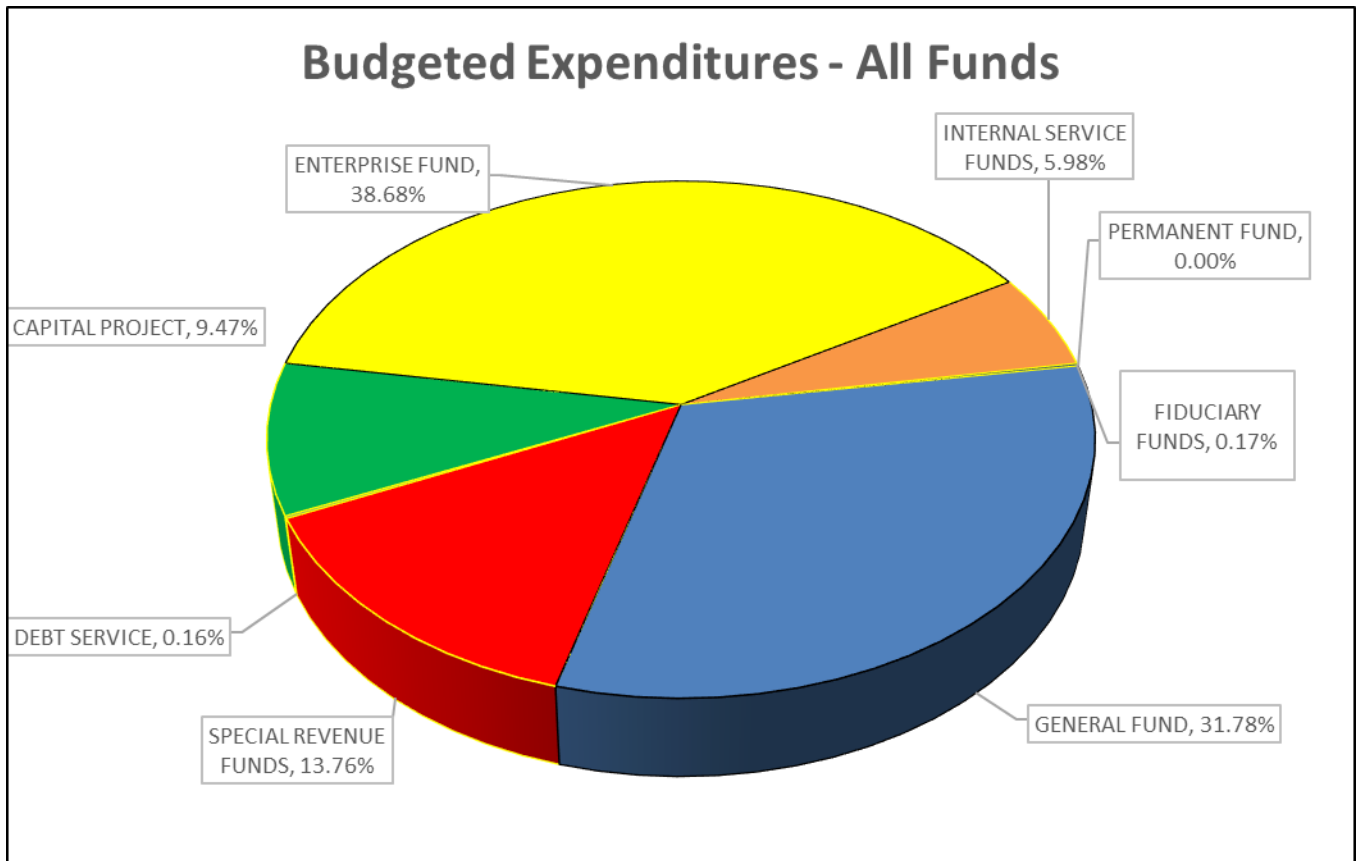
### **Debt Service**

The Citywide cost of debt service payments budgeted for the biennium is \$14.5 Million in 2021-2022 biennium. The majority of the budget is related to outstanding bonds and the accompanying payment of principal and interest. When available, the City may choose to self-fund projects via interfund borrowing. Like loan agreements with an outside entity, interest is charged. However, with an interfund loan, the City earns the interest income in the lending fund.

### **Interfund Payments**

Payments to Internal Service Funds total \$17.9 Million in 2021-2022 biennium. Included in these payments are equipment repair and replacement of fleet vehicles and equipment, service supplied for technology support from the Information Services Division, management of self-insured health

and welfare programs, professional services of the Finance and Engineering Divisions, and Facilities maintenance and repair charges.

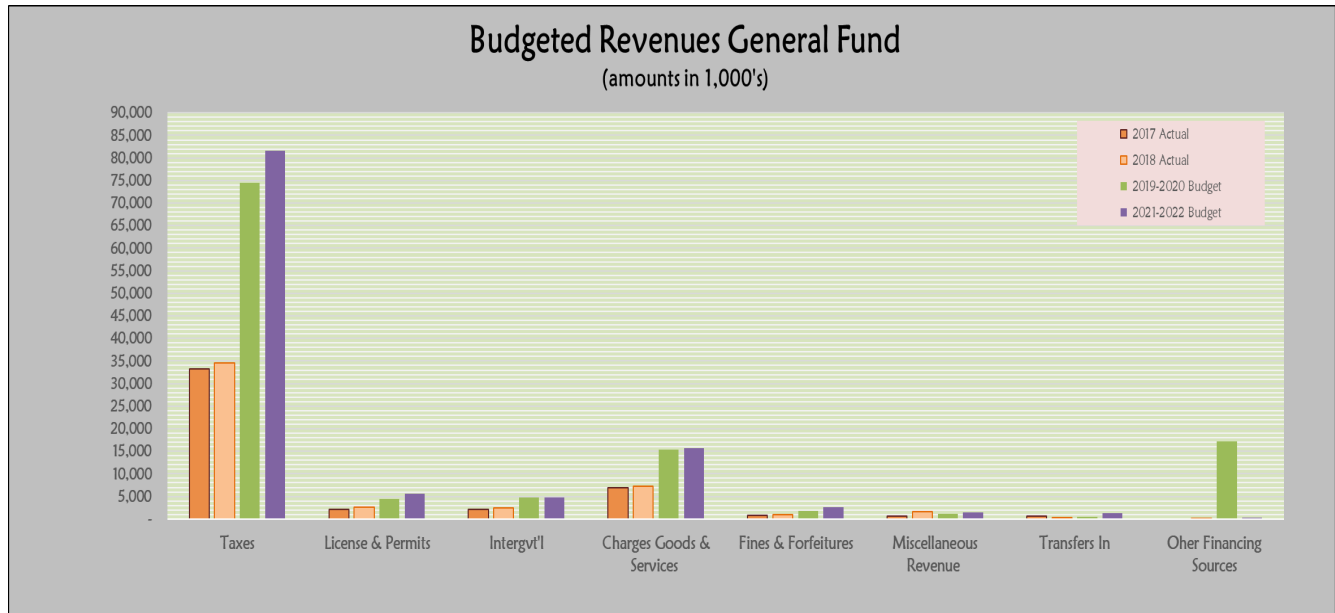




## Revenue Source Analysis for Each Major Fund Category

### GENERAL FUND REVENUES

The graph below portrays budgeted General Fund revenues by source, expected to be available to fund General Fund programs for the 2021-2022 biennium. The table reflects the revenue by source from 2017-2022.



General Fund Revenues	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
Taxes	\$33,329,260	\$34,494,612	\$74,418,849	\$81,556,087
License & Permits	2,177,234	2,640,720	4,459,000	5,565,781
Intergovernmental	2,130,300	2,376,588	4,737,868	4,684,217
Charges Goods & Services	6,932,637	7,285,865	15,417,018	15,641,239
Fines & Forfeitures	788,474	943,321	1,811,200	2,546,354
Miscellaneous Revenue	644,161	1,638,358	1,195,800	1,455,910
Transfers In	638,000	236,333	455,200	1,269,762
Other Financing Sources	-	140,212	17,250,000	366,528
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$46,640,066</b>	<b>\$49,756,009</b>	<b>\$119,744,935</b>	<b>\$113,085,878</b>

**Taxes:** Sales Tax is the General Fund's largest revenue stream and includes regular Retail Sales Tax, as well as Criminal Justice and Public Safety Sales Tax. The latter two taxes are mandated to provide public safety services to the citizens of Pasco, while the regular Retail Tax funds all general services. Since 2014, Sales Tax revenues have trended upward, averaging more than 7% growth annually. This growth has been fueled by new construction and supported by the City's many car dealerships. An 8.5% tax on gross revenues of all public utilities is paid to the City on a monthly basis. The City's Water, Sewer, Irrigation, Stormwater and Reuse utilities are subject to Utility Tax, as well as companies who provide natural gas, electricity, phone, cable and garbage services in the City limits. The General Fund receives 88.23% of Utility Tax revenue, while the Street Fund

receives 2.35% and the Overlay Fund receives 9.42%. However, starting 2019 all taxes are deposited directly to General Fund and transferred out to the Street and Overlay Funds as a transfer out. Although new home construction generates more users, for many utilities, extreme cold and hot weather are bigger factors in revenue growth. The City has seen a steady decline in telephone utility tax since 2014. This is likely due to the competition of many service providers and the diminishing use of land lines. Although Utility Tax revenue reflects very measured growth, it is a stable source of recurrent revenue to the City.

Statutory mandates only allow the City to levy a 1% Property Tax annually, plus the value of new construction. Property Tax revenue increased by 19% from 2014 to 2018 due to healthy levels of new construction. The City Council had forgone the statutorily allowed 1% annual increase and banked the capacity since early 2000's. For the 2019 tax collection year, Council utilized \$1.86 Million of banked Property Tax capacity. This resulted in 28% increase in property taxes in 2019. About 2% of the total tax revenue is comprised of Gambling, Leasehold, and Admission Tax. Taxes make up 72% of the 2021-2022 General Fund revenues, a share that is higher than the past average of 54%, due to one-time proceeds from a LTGO bond in 2019.

**Licenses and Permits:** Building Permit sales is expected to provide about 67% of the License and Permit revenue in the 2021-2022 biennium. Building Permit revenue increased by 29% in 2017 and has stayed consistent through 2020. With new construction thriving, Building Permits are expected to meet or exceed current levels in 2021 and 2022. Business Licenses make up the second largest component of Licenses and Permits with 26% of the revenue. In 2017, the City recognized a 21% increase in Business Licenses, the first significant increase in license revenue in several years. In 2018, the City restructured the fees for business licensing, charging a base rate, as well as a per-employee assessment. In addition to the restructuring, the City also implemented the mandatory State of Washington Business Licensing Program early. These changes have brought about a noticeable influx in licensing revenue for 2020 and the trend is expected to continue in future years. Animal Licenses make up 7% of the revenue. These collections experienced a downward trend resulting from enforcement changes and minor restructuring of the animal control program.

**Intergovernmental Revenue:** In the General Fund, the intergovernmental revenues are comprised of State and Federal grants, Liquor Excise Tax and Liquor Board profits, PUD Privilege Tax, and City/County assistance payments. The City will receive \$333.3 Thousand from the COPS Grant in this biennium for the hiring of four new police officers, \$416 Thousand from the Assistance for Firefighters grant to purchase self-contained breathing apparatus (SCBA), as well as, \$100 Thousand from Department of Ecology for marine spill response. The last year of reimbursement for the COPS grant is 2022, after which, the City is expected to bear full cost of the additional FTEs. Liquor Taxes and profits will make up 43% of the intergovernmental revenue in the 2021-2022 biennium, contributing \$2.0 Million in revenues. Grant revenues can vary significantly from year to year; however, the local and State Public Utility District (PUD) Taxes and the liquor revenues provide a stable source of recurring revenue in this category. PUD Privilege Tax is expected to decline in 2021 due to changes in revenue collection at the State level.

**Charges for Services:** The largest source of revenue in charges for services in the General Fund is the reimbursement of administrative services and engineering charge backs from other funds. In 2017, a Cost Allocation Study was completed and a new cost allocation model for administrative

services was put into service. The General Fund expects to receive \$6.3 Million in administrative services revenue. Engineering charge backs make up \$3.7 Million of the budgeted 2021-2022 revenue in this category. Other revenues include Plan Check fees, Recreation Programs, and reimbursement of outside services provided by Police and Fire employees. Charges for services make up 14% of the General Fund revenue.

**Fines and Forfeits:** Traffic infractions dominate this category, providing 91% of the revenue. In 2019, Council approved the City collaborating with Redflex to install red light cameras at two major intersections. Due to the COVID-19 pandemic, traffic volume decreased drastically in 2020. Therefore, the full impact from this action is yet to be seen. The City is seeing negligible net revenue from this program. Any revenue from this program will be spent on traffic improvement projects throughout the City.

**Miscellaneous Revenue:** This category is comprised of lease and rental income from City facilities and parks, insurance refunds and other reimbursements, donations, sale of surplus and interest income.

**Transfers In:** Revenues in this category tend to vary significantly from one year to the next because of one-time revenues. Consistent sources of revenue in this category are “transfers in” from the Boulevard Fund and the Block Grant Fund.

**Other Financing Sources:** Insurance recoveries and bond proceeds are the primary revenues in other financing sources. Revenues in this category also tend to vary significantly from one year to the next because of one-time revenues.

## EDGAR BROWN STADIUM

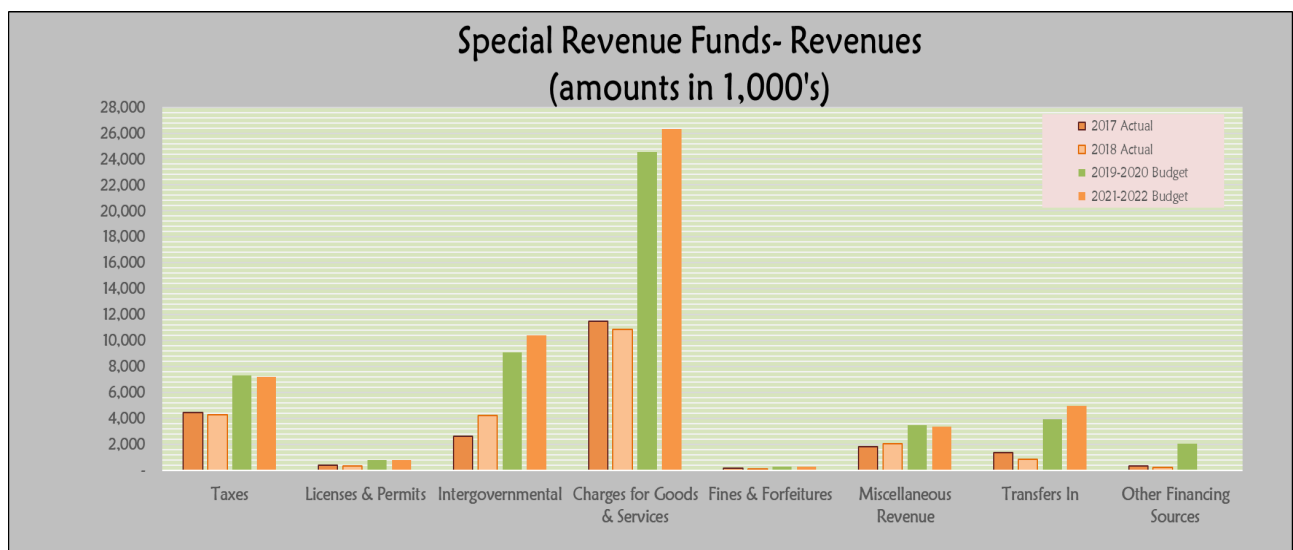


## SOFTBALL COMPLEX AND GESA STADIUM



### SPECIAL REVENUE FUNDS

The City has 24 Special Revenue Funds presented in this budget. Ambulance Service, Arterial Street, Street, Overlay, and Park Development are some examples of Special Revenue Funds (for a full list see page 178). These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes. The graph below portrays budgeted revenues by source for all Special Revenue Funds for the 2021-2022 biennium. The table reflects the revenue by source from 2017-2022. Charges for goods and services are the dominant revenue stream in this category, making up more than 54% of overall revenues.



Special Revenue Funds - Revenues	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
Taxes	\$4,451,632	\$4,294,079	\$7,317,758	\$7,214,590
License & Permits	398,420	306,280	767,000	813,400
Intergovernmental	2,628,512	4,216,737	9,083,799	10,392,515
Charges for Goods & Services	11,488,180	10,867,459	24,566,520	26,340,795
Fines & Forfeitures	171,813	128,496	261,000	280,000
Miscellaneous Revenue	1,796,810	2,034,349	3,478,638	3,384,065
Transfers In	1,373,163	829,931	3,923,616	4,973,224
Other Financing Sources	310,080	237,159	2,057,000	64,291
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 22,618,610</b>	<b>\$ 22,914,490</b>	<b>\$ 51,455,331</b>	<b>\$ 53,462,880</b>

**Taxes:** Real Estate Excise Tax (REET) makes up 61% of the tax category for the Special Revenue Funds, followed by Street Overlay Tax with 29%, and Lodging Tax with 10%. REET revenues increased insignificantly over the last 5 years, almost tripling in amount. This is not only due to strong construction activity during the same period, but also significant increase in housing prices. Tourism Promotion Area (TPA) funds are expected to lower in 2021, with an expectation of full recovery by the end of 2022.

**Licenses Permits:** The Street Fund receives franchise fees from cable providers and issues street and curb permits to generate the license and permit revenue for Special Revenue Funds. These revenues are relatively stable and are not inclined to vary significantly from year to year.

**Intergovernmental Revenue:** These revenues are comprised of State and Federal grants and entitlements and certain State shared revenues. The bulk of the revenue consists of Motor Vehicle Excise Tax (MVET), Multi-Modal Funds, and other State and Federal grants and program revenues. In the 2021-2022 Biennial Budget, the Ambulance Fund budgeted \$3.7 Million in Ground Emergency Medical Transportation (GEMT) reimbursements. The GEMT grant is a new revenue source to the City. The program helps to supplant lost ambulance revenues in lower income cities and are an integral part in offsetting fund losses and sustaining the ongoing operation of the Ambulance Fund. Due to the recently established nature of the program and staggeringly complicated Medicaid reimbursement program, Staff is reserving a portion of revenue as reserves until a full audit/review of the City's reimbursement is made by the Washington State Health Care Authority. Street and Arterial Street Funds estimate receiving \$2.9 Million in MVET revenue, which is a decrease in budget revenue of \$3.3 Million in 2019-2020 biennium, anticipating reduced miles driven, as well as increases in fuel efficient vehicles. While the Community Development Block Grant Fund expects to receive \$2.4 Million in program revenues for the 2021-2022 biennium, the upward trend in this category is primarily due to the new revenues in the Ambulance Fund.

**Charges for Goods and Services:** The Special Revenue Funds provide a vast and varied array of services that contribute to this revenue. Revenues include traffic impact fees, ambulance monthly utility and transport charges, park impact fees, golf charges, recreation program fees, sales of gravesites, headstones and cemetery services, abatement services, and senior health services. In addition to these charges, the City receives approximately \$5 Million biennially in pass through revenues for the School Impact Fees. Most revenues in this category grow at a moderate rate, led



by population and economic growth. The Ambulance Fund contributes 50% of the revenue in this category and is the major source of growth in recent and projected future years. Significant population growth in recent years made it necessary to increase staffing in the Ambulance Fund and, subsequently, to increase rates. For example, ambulance utility rates increased 4% in both 2019 and 2020. Rate increases are not budgeted for the 2021-2022 biennium.

**Fines and Forfeits:** The Revolving Abatement Fund is the sole contributor to this revenue. The City's Code Enforcement Division cites homeowners for code violations of hazardous and unsightly properties and, in severe cases, where the owner does not respond to citations, the City corrects the problem and imposes a fine to reimburse the cost of cleanup. Revenues in this category have maintained steady growth.

**Miscellaneous Revenue:** Miscellaneous leases and rentals account for 83% of the revenue in this category. The Economic Development Fund receives approximately \$1.9 Million biennially, or 56% of the total, in lease revenue from City-owned crop circles. The crop circle leases are negotiated each year, but most other leases have a multi-year contract with modest annual increases. The Golf Course Fund receives approximately \$560 Thousand biennially in golf cart rentals and golf cart storage leases. The Multi-Modal Fund receives monthly lease revenue from Amtrak, Greyhound and other privately owned bus companies. Other revenues come from the lease of the post office, the baseball stadium lease, a marina lease, short-term rental of City facilities, donations and investment interest.

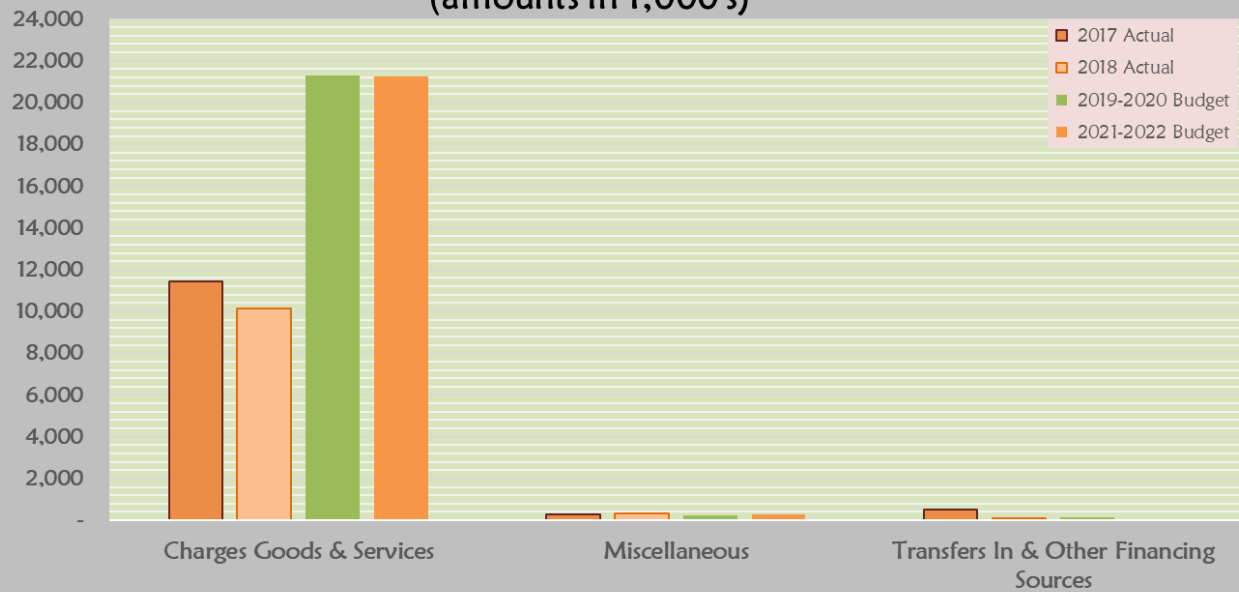
**Transfers In and Other Financing Sources:** Transfers are the predominant revenues among these two categories, with an occasional sale of assets and debt issuance contributing to the total. The City does not anticipate any sale of assets or debt issuance in the 2021-2022 biennium. There is an increase of approximately \$1.3 Million annually for the Street Fund and Street Overlay Fund, combined, due to a change in State reporting requirements. Historically, a portion of Utility Tax revenue was recorded as tax revenue in these funds. However, the State now requires all tax revenue to be recorded in the General Fund, then transferred to the appropriate Special Revenue Funds.

## INTERNAL SERVICE FUNDS

The City uses Internal Service Funds to account for goods and services provided by one fund to other City funds. The Medical Service Fund collects medical and dental insurance premiums to pay claims for the City's self-insured healthcare plan. The Equipment Replacement Funds collect monthly set-aside payments to purchase and replace City vehicles and to fund rental fleets. The Vehicle Operating and Maintenance Funds are reimbursed for costs associated with repairing and maintaining the City's fleet of vehicles. The graph below portrays budgeted revenues by source for all Internal Service Funds for the 2021-2022 biennium. The table reflects the revenue by source from 2017-2022.

## Internal Service Funds Revenue

(amounts in 1,000's)



Internal Service Funds - Revenues	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
Charges Goods & Services	\$11,449,776	\$10,130,577	\$21,316,173	\$21,231,033
Miscellaneous	305,019	352,499	232,422	293,110
Transfers In & Other Financing Sources	525,938	89,567	144,440	-
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$12,280,733</b>	<b>\$10,572,643</b>	<b>\$21,693,035</b>	<b>\$21,524,143</b>

**Charges for Goods and Services:** Medical and dental premiums make up 58% of this revenue, followed by vehicle replacement at 25% and vehicle operating and maintenance at 16%. Medical and dental premiums have been stable with no recent rate increase or planned increases. In 2020, the City reassessed the replacement schedules and corresponding estimated purchase values which resulted in increased replacement assessments to funds citywide. Consequently, revenues are expected to increase by 29% for the Equipment Replacement funds.

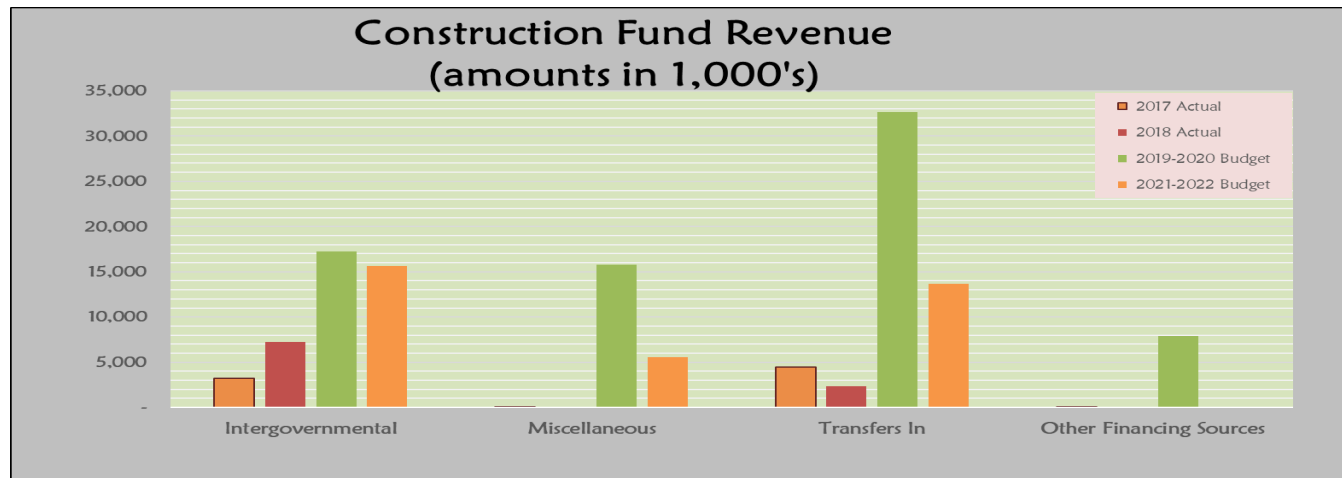
**Miscellaneous Revenues:** These revenues are comprised of investment interest, insurance recoveries, and refunds and reimbursements. In recent years, certain interfund revenues classified as miscellaneous revenues were reclassified as charges for goods and services.

**Transfers In and Other Financing Sources:** Interfund loan repayments and transfers make up the revenues in this category. There are no outstanding interfund loans in the Internal Service Funds. Beginning in 2019, most functions of the Vehicle Maintenance Funds will be combined in one fund. This change results in a decrease of transfers between funds.



## CONSTRUCTION FUNDS

The City has one Governmental Construction Fund that accounts for general projects identified in the capital budget. For the 2021-2022 biennium, budgeted projects include two Fire Stations, a remodel of City Hall, Chapel Hill LID, and many other parks, facilities and Street projects. The graph that follows portrays budgeted revenues by source for the construction Fund for the 2021-2022 biennium. The table reflects the revenue by source from 2017-2022. Starting with the 2021-2022 biennium, the City will proceed with the carryover process, where funds for capital projects are carried over from year to year when there is variation from the biennium budget, rather than including estimates of carryover in the biennium budget. This will result in an additional process of capital carryover in early 2021, but will also provide clarity to the capital budgets.



Construction Fund - Revenues	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
Intergovernmental	3,192,349	7,273,596	17,262,000	15,666,000
Miscellaneous	35,000	(26,133)	15,788,500	5,576,047
Transfers In	4,455,223	2,332,477	32,637,244	13,674,000
Other Financing Sources	26,748	-	7,921,000	-
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 7,709,320</b>	<b>\$ 9,579,940</b>	<b>\$ 73,608,744</b>	<b>\$ 34,916,047</b>

**Intergovernmental Revenue:** These revenues are comprised of State and Federal grants and entitlements that are typically used to fund transportation and recreation projects. All budgeted grant revenue is intended for transportation projects. The City will utilize \$15.7 Million in grant revenues to help fund two transportation projects and continue the Citywide Traffic Signal Upgrades in the 2021-2022 biennium.

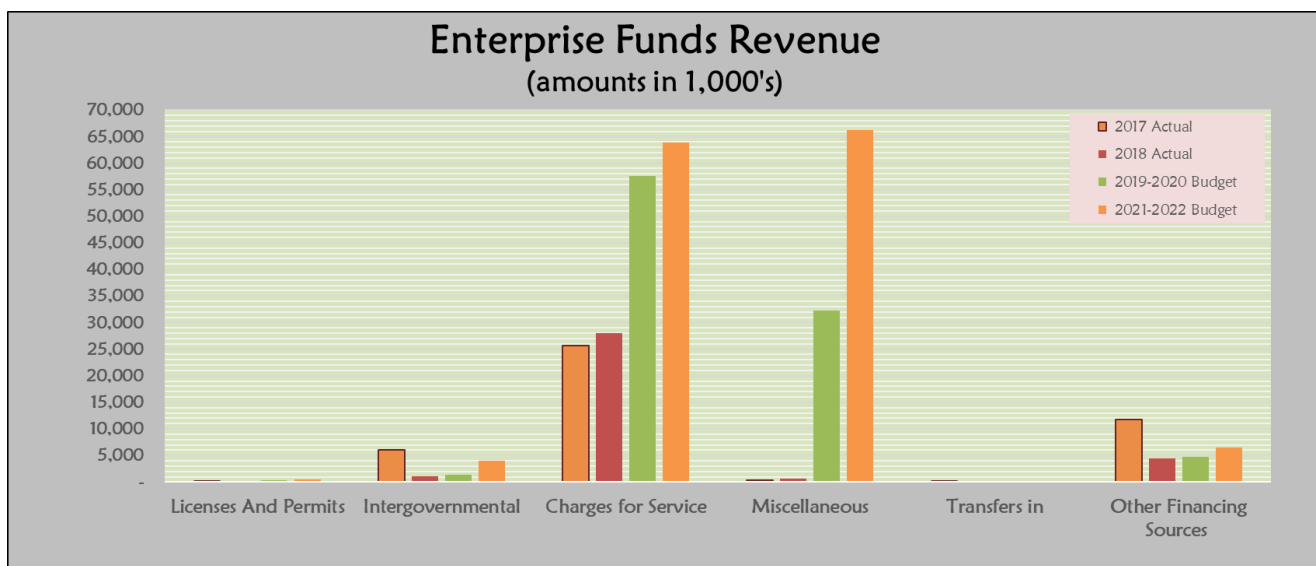
**Miscellaneous Revenue:** The miscellaneous revenue in the Construction Fund budget for the 2021-2022 Biennial Budget is comprised of two types of revenues. Partnerships and private donations comprise \$620 Thousand of revenues for the 2021-2022 biennium, while \$4.9 Million is budgeted as a placeholder for unsecured projects. Management is currently seeking methods of funding these projects in the 2021-2022 biennium and will budget them as unsecured until a funding

source has been identified, at which time a budget transfer will be initiated to move the funding from miscellaneous to the appropriate category of revenue.

**Other Financing Sources:** “Transfers in” make up 100% of the revenue in this category. A \$3.9 Million transfer from General Fund will fund the replacement of one Fire Station, an addition to an existing Fire Station and various improvements to the Fire Training Center. This funding comes from a LTGO bond issued in 2019. Overlay, Arterial Streets and Traffic Impact Funds will transfer approximately \$6.9M to fund transportation projects and the Annual Pavement Preservation Program. Transfers from the Capital Improvement Fund in the amount of \$2.6 Million will fund pedestrian and bicycle path projects as well as portions of transportation projects in the 2021-2022 budget. Revenues in this category can vary significantly depending on the availability of funds.

## ENTERPRISE FUNDS

The City has one Utility Fund that incorporates the activity of all utility-type departments that the City operates. This fund includes the operations of water, sewer, irrigation, stormwater and a process water reuse facility (PWRP). The following graph and table reflect the amount of revenues received by major source.



Enterprise Funds - Revenues	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
Licenses And Permits	\$185,593	\$195,800	\$416,396	\$527,878
Intergovernmental	6,074,201	1,047,883	1,411,000	4,025,002
Charges for Service	25,628,338	27,975,857	57,583,906	63,818,213
Miscellaneous	285,358	607,302	32,209,789	66,162,454
Transfers in	65,000	-	-	-
Other Financing Sources	11,826,084	4,376,651	4,727,700	6,449,440
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$44,064,574</b>	<b>\$34,203,493</b>	<b>\$96,348,791</b>	<b>\$140,982,987</b>

**Intergovernmental:** The sources of this revenue are Federal and State grants and programs. In support of construction of the Columbia East Lift Station and Force Main, benefiting the Reuse Facility, this budget includes revenue to be supplied by a Federal EDA grant in the amount of \$3.4 Million. Following past years' contribution via a Franklin County Economic Development grant, the PWRF has budgeted to receive \$500 Thousand to be used toward primary treatment improvements. Additionally, the stormwater utility anticipates the continuation of an operating grant of \$50 Thousand annually from the Department of Ecology.

**Charges for services:** Charges for services are the fees charged to customers for providing water, sewer, stormwater and irrigation services. The process water reuse utility charges certain commercial users to dispose of industrial wastewater that comes from food processing facilities. These recurring services provide a stable platform of utility revenue to fund operations. The City routinely undertakes rate and cost of service studies to establish rates for classes of service based upon equitable cost recovery and prudent system management. Charges for services revenue is approximately 45% of the budgeted 2021-2022 Enterprise Fund revenues. Exclusive of capital related revenues, charges for services revenue accounts for 98% of revenues. This biennial budget incorporates approved service rate increases of 3% annually for both the water and irrigation system services, 4% annually for the sewer system users, and 5% for the stormwater system service fees. In anticipation of continued customer growth related to construction, a factor of approximately 2% was incorporated during budget planning.

**Miscellaneous Revenue:** This category of revenue includes charges associated with development (including fees charged to new users of the utility systems and the value of capital contributions from developers), investment income, special assessment principal and interest payments, tower rental to cell phone service providers, and infrequent activity that results from refunds, reimbursements or sales of surplus materials. Development charges are part of the permitting process for new utility infrastructure, which brings new utility accounts to the water and sewer systems. For the budget of 2021-2022 biennium, the anticipated development-related activity accounts for \$4.9 Million. A much smaller input to the budget, miscellaneous revenues not related to capital contribution totals \$288 Thousand.

Also reflected in this budget are unsecured inflows of approximately \$65.9 Million. If successfully attained, these funding sources will support capital projects for the water, sewer and PWRF infrastructure systems. Included in this total are funds to be assessed as part of the Northwest Area Trunk Line. When available, the City pursues low interest loans. This effort to pursue low interest support will continue into the new biennium. Based upon the success or failure of securing low interest funding, the priority and timing of associated capital projects will be determined.

**Other Financing Sources:** The Enterprise Fund activities are capital intensive services. As part of the funding strategy toward the capital improvements necessary to support these systems, the fund issues bonds and enters loan agreements. Included in this revenue source are loan proceeds, revenue bond proceeds, state revolving loan proceeds and intergovernmental loans. Included in the 2021-2022 budget are intergovernmental loans totaling \$1.5 Million for the primary treatment plant improvements for PWRF. Although a rarity for the Enterprise Fund, transfers from other funds are included in this revenue category. For the budget year of 2021 -2022, no transfers are included.

## OTHER FUNDS

The City has two Fiduciary Funds that account for pension and Other Post-Employment Benefits (OPEB) expense of 5 Pre Law Enforcement Officers' Plan and Fire Fighters' (LEOFF) 1 Plan with revenues largely being intergovernmental transfers and dividends. It is estimated that the Pension and OPEB plans have sufficient assets to fully fund the plans. The City has a permanent Cemetery Endowment Fund that has assets set aside to maintain the cemetery grounds in future years. The revenues consist of charges for goods and services and investment income.

## Debt

Cities use various type of financing tools to pay for large infrastructure projects like water and sewer systems, fire and police stations, parks, etc. Much like a private citizen, the City has a credit rating that indicates its ability to pay back the borrowed funds. Existing debt levels and future needs, as well as statutory limits on borrowing (see Debt Capacity section), dictate the City's ability to issue new debt.

Below are some of the major financing tools available to the City to fund large infrastructure projects:

Bonds: The City Council may authorize the City Manager to sell bonds to raise revenue for capital improvements. Those bonds are sold on the open market in exchange for cash payments, essentially functioning as a loan for the City. In selling and managing bonds, the City seeks the advice of both a bond counsel and an outside financial advisor. Interest rates on bond payments are based on market conditions and the City's bond rating. Private rating agencies set the City's credit rating. The City's current bond rating for both General Obligation and Revenue bonds is AA-, based on the ratings issued by S&P Global in 2019 and 2020, respectively.

Unlimited Tax General Obligation (UTGO) Bonds: One of the most common methods of financing capital improvements for local governments is through the issuance of municipal bonds known as "Unlimited Tax General Obligation Bonds" or "UTGO Bonds." The voters within the local government must approve UTGO Bonds. UTGO Bonds are secured by and payable out of annual property taxes, above and beyond general property taxes, unlimited as to rate or amount. In other words, a local government is obligated to levy excess property taxes at whatever rate is necessary to repay the UTGO Bonds. Further, UTGO Bonds constitute a general obligation of the local government, and, as such, the full faith, credit and resources of the local government are pledged for their repayment.

The approval process requires local government voters to approve the bond ballot proposition at a properly conducted election. UTGO Bonds must be approved by 60% of the qualified voters within the local government. In addition, the total number of voters casting ballots at the election cannot be less than 40% of the number of votes cast in the last state general election. Further, a local government may only place a bond ballot proposition before its voters twice in any calendar year.

Voted indebtedness for cities may not exceed 2.5% of Assessed Value (AV) for general municipal purposes (any outstanding non-voted, or councilmanic debt is counted against this 2.5%), 2.5%

for certain utility purposes, and 2.5% for certain parks, open space and economic development purposes. The total amount of voted and non-voted debt may not exceed 7.5%. The City has significant bonding capacity, with voted indebtedness being 0% in 2019. The City currently doesn't have any UTGO bonds outstanding. The last UTGO bonds issued by the City were in 1999 to fund a library and a fire station.

Limited Tax General Obligation (LTGO) Bonds: Limited Tax General Obligation Bonds are also called "councilmanic" bonds or non-voted debt. These bonds may be issued by a vote of the legislative body and require a majority support. Because the voters have not been asked to approve a tax increase to pay for the principal and interest, existing General Fund revenues must be pledged to pay the debt service on a LTGO Bond. The City issued \$18.09 Million of LTGO bonds in 2019 to build two Fire Stations, make improvements to the Gesa Stadium and to provide the City's contribution for the construction of the Tri-City Animal Shelter.

Revenue Bond: Another debt financing option to finance projects for any City enterprise, which is self-supporting like utilities, is Revenue Bonds. Payment comes from user fees; so the debt is not backed by the full faith and credit of the City. Investors consider these somewhat less secure than general obligation bonds as well.

Grants and Loans: Some of the funding for larger City capital projects comes from grants and loans made by Federal and State agencies. Almost all federal funds are 'passed through' a State Agency filter. Some of the major agencies involved in funding grants and loans are the Transportation Improvement Board (TIB), Washington State Recreation and Conservation Office (RCO), Water Resources Program, and the Department of Ecology. Parks and Transportation projects are the largest benefactors of such grants and loans to the City of Pasco. These funding options are typically of lower interest and can be obtained by either Governmental or Enterprise Funds.

On-Going Revenue: Revenue is created by services like water, sewer, and taxes, etc. These revenues are used to fund capital projects in their respective areas. The City follows the applicable regulation around Special Revenue Funds, Enterprise Funds and General Funds.

Local Improvement District (LID): A Local Improvement District (LID) is a method by which a group of property owners can share in the cost of infrastructure improvements. LIDs can be used to help finance improvements including:

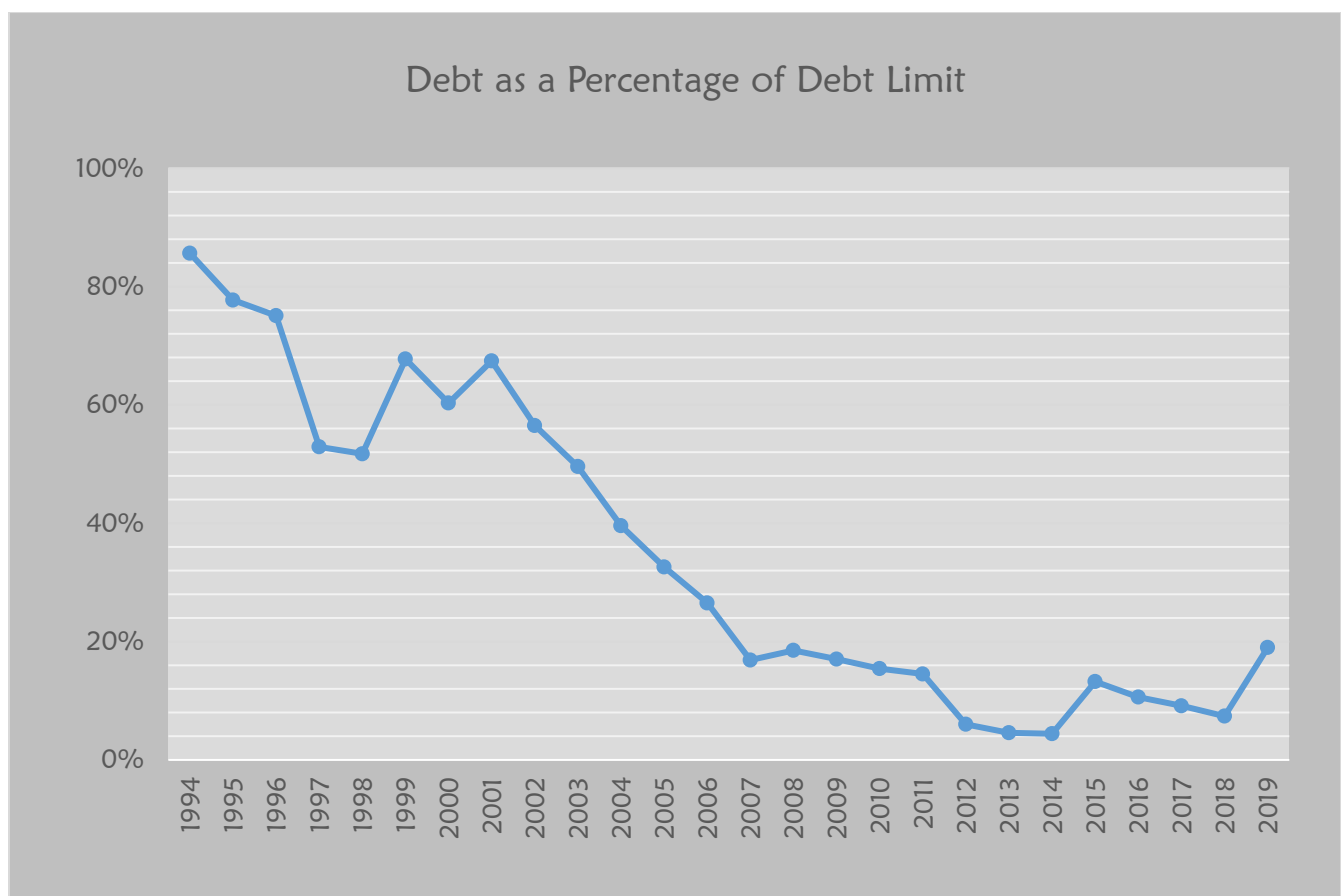
- Street overlays, repair, and construction;
- Street lighting;
- Utility expansion (Water, Sewer, Stormwater, Irrigation);
- Overhead power conversion to underground;
- Street beautification and revitalization projects; and
- Park construction and improvements.

## DEBT CAPACITY

The total indebtedness for general purposes with or without a vote cannot exceed 2.5% of the value of the taxable property within the City limits. The maximum limit for general-purpose debt without a vote (councilmanic) is 1.5%.

Utility revenue bonds do not have such criteria, as Utility Funds are treated as a business unit and debt can be issued if the rates can sustain debt service. The bond interest rates are driven by the total financial health of, not only the fund, but also the City's residents and its future needs.

Council has made some prudent financial decisions, which are reflected in the history of the City's debt capacity. **General-purpose bonded indebtedness** capacity for the City for 2020 is \$162,483,175 based on assessed value. The current general-purpose bond for the City is \$24.795 Million or 15% of the maximum allowable debt. It is also important to note that cities historically go through cycles of debt incurrence with aging facilities, infrastructure and growth.



During the last biennium, both general obligation and revenue bonds were issued. They are included in the table below. The bond issues are supportive of General Fund building, specifically the construction of new fire stations, improvements to our local baseball stadium and the replacement of a fifty-year old animal control shelter. Issuance of the revenue bonds was undertaken to complete significant improvements to our process water reuse facility. Helping offset the increased debt service added with this issuance, the final payment for the 2011 LTGO issuance was made in 2020. This change releases approximately \$530 Thousand annually.

Concurrently, to take advantage of favorable interest rates, the proceeds of the 2020A Bonds were placed in an irrevocable trust escrow account to redeem all previously outstanding 2010A and 2009 Bonds. The debt service savings resulting from the 2020A refunding issue total \$1.68M between the years of 2021 to 2029.

The following table shows the principal and interest payments for the 2021-2022 biennium. All funds with issued debt are included in this table. Please note that the table does not include anticipated debt issues as well as interfund loans.

Debt Type	Fund	Description	2021			2022		
			Principal	Interest	Total	Principal	Interest	Total
LTGO	General Fund	2015 LTGO Police Station	360,000	272,300	632,300	375,000	257,900	632,900
LTGO	General Fund	2019 LTGO Fire Stations & Animal Shelter	465,000	791,750	1,256,750	485,000	773,150	1,258,150
<b>Total for General Fund</b>			<b>825,000</b>	<b>1,064,050</b>	<b>1,889,050</b>	<b>860,000</b>	<b>1,031,050</b>	<b>1,891,050</b>
LTGO	Stadium Fund	2019 LTGO Gesa Stadium Improvements	50,000	78,750	128,750	50,000	76,750	126,750
<b>Total for Stadium Fund</b>			<b>50,000</b>	<b>78,750</b>	<b>128,750</b>	<b>50,000</b>	<b>76,750</b>	<b>126,750</b>
Revenue Bond	Utilities	2013A Sewer Capital Projects	180,000	67,000	247,000	190,000	59,800	249,800
Revenue Bond	Utilities	2013T Reuse Facility Capital Projects	490,000	207,131	697,131	505,000	189,045	694,045
Revenue Bond	Utilities	2015 Water/Sewer Capital Projects and refunding (2002,2005,2007)	665,000	569,150	1,234,150	310,000	542,500	852,500
Revenue Bond	Utilities	2017 Sewer Improvements	-	362,915	362,915	-	362,915	362,915
Revenue Bond	Utilities	2020A Water Refunding (2009)	397,361	169,434	566,795	409,048	153,539	562,587
Revenue Bond	Utilities	2020A Water/Sewer Refunding (2010)	282,639	120,516	403,155	290,952	109,211	400,163
Revenue Bond	Utilities	2020B Reuse Facility Capital Projects	375,000	477,414		380,000	472,865	852,865
HAEIFAC Loan	Utilities	Reuse Facility Expansion and Improvements	131,838	36,792	168,630	136,090	32,539	168,629
DW\$RF Loan	Utilities	Columbia Water Supply Project	399,657	83,928	483,585	399,657	77,933	477,590
<b>Total for Utility Fund</b>			<b>\$2,921,495</b>	<b>\$2,094,280</b>	<b>\$4,163,361</b>	<b>\$2,620,747</b>	<b>\$2,000,347</b>	<b>\$4,621,094</b>

The tables that follow show all of the bonds and loans outstanding as of year-end 2020 and provides a summary of future debt service to maturity.



GOVERNMENTAL DEBT - BONDS				
Purpose	Issuance Amount	Final Maturity	Interest Rates	Outstanding as of December 31, 2020
2015 LTGO Police Station	\$ 8,795,000	12/1/2035	3.00%-4.00%	\$ 7,175,000
2019 LTGO Fire Stations	\$ 14,800,000	12/1/2049	4.00%-5.00%	\$ 14,096,000
2019 LTGO Gesa Stadium	\$ 1,645,000	12/1/2049	4.00%-5.00%	\$ 1,762,000
2019 LTGO Animal Shelter	\$ 1,645,000	12/1/2049	4.00%-5.00%	\$ 1,762,000
			Total Governmental Debt	\$ 24,795,000

GOVERNMENTAL DEBT - BONDS - DEBT SERVICE TO MATURITY			
Year Ending December 31	Principal	Interest	Total Debt Service
2021	\$ 875,000	\$ 1,142,800	\$ 2,017,800
2022	910,000	1,107,800	2,017,800
2023	945,000	1,071,400	2,016,400
2024	990,000	1,028,050	2,018,050
2025	1,045,000	982,600	2,027,600
2026-2030	5,945,000	4,154,913	10,099,913
2031-2035	5,260,000	2,856,675	8,116,675
2036-2040	2,480,000	1,970,500	4,450,500
2041-2045	3,180,000	1,283,500	4,463,500
2046-2049	3,165,000	405,000	3,570,000
TOTAL	\$ 24,795,000	\$ 16,003,238	\$ 40,798,238

BUSINESS TYPE DEBT - BONDS				
Purpose	Issuance Amount	Final Maturity	Interest Rates	Outstanding as of December 31, 2020
2013A Sewer Capital Projects	\$ 2,520,000	12/01/2028	3.00%-4.00%	\$ 1,675,000
2013T Capital Projects Reuse Facility	7,235,000	12/01/2028	.69%-4.89%	4,550,000
2015 Water/Sewer Capital Projects	14,380,000	12/01/2040	2.00%-5.00%	12,390,000
2017 Sewer Improvement Revenue Bonds1	9,415,000	12/01/2042	3.30%-4.00%	9,415,000
2020A Water/Sewer Revenue Bond	7,135,000	12/01/2029	4.00%-5.00%	7,135,000
2020B PWRP Revenue Bond	\$ 16,415,000	12/01/2050	1.17%-3.57%	16,230,000
			Total Business Type Debt - Bonds	\$ 51,395,000

BUSINESS TYPE DEBT - LOANS				
Purpose	Issuance Amount	Final Maturity	Interest Rates	Outstanding as of December 31, 2020
DM15-952-037 Columbia Water Supply Project	\$ 6,810,430	10/01/2034	1.50%	\$ 5,595,198
HAEIFAC - Reuse Facility Improvement Loan	\$ 1,500,000	07/01/2028	3.20%	1,182,099
			Total Business Type Debt - Loans	\$ 6,777,297
			Total Business Type Debt	\$ 58,172,297

BUSINESS TYPE DEBT - DEBT SERVICE TO REMAINING MATURITY				
Year Ending December 31	Principal	Interest	Total Debt Service	
2021	\$ 2,921,495	\$ 2,094,279	\$ 5,015,774	
2022	2,620,747	2,000,397	4,621,144	
2023	2,635,137	1,916,578	4,551,715	
2024	2,719,607	1,830,619	4,550,226	
2025-2029	12,627,026	7,737,125	20,364,151	
2030-2034	10,678,285	5,781,426	16,459,711	
2035-2039	10,655,000	3,719,788	14,374,788	
2040-2044	8,780,000	1,550,688	10,330,688	
2044-2049	3,710,000	553,685	4,263,685	
2050	825,000	29,469	854,469	
TOTAL	\$ 58,172,297	\$ 27,214,054	\$ 85,386,351	

## SUN WILLOWS GOLF COURSE



## Enterprise Funds – Working Capital

The Utility Fund of the City of Pasco incorporates the utility-based services provided to citizens and businesses. The utilities' activity is accounted for using the full accrual basis of accounting, which differs from the modified accrual basis used for Governmental Funds. The operation of the utility services relies upon an extensive capital infrastructure. Unlike the governmental services of the City, the Utility Fund recognizes its capital assets and any associated liabilities as part of the value of the utility. This value, called its net investment in capital, is not available to fund future spending. Therefore, an important factor of sound budgeting is an understanding of our working capital. Working capital is the difference between the current assets and current liabilities. Working capital indicates the relatively liquid portion of total Enterprise Fund capital, which constitutes a margin or buffer for meeting obligations. In establishing the budget for the coming biennium, the City considered the Utility Fund's beginning working capital for 2020 as the available support.

An important factor of budgeting in the Utility Fund is the adequate maintenance of any necessary reserves and proper accounting for any funds meant for specific purposes. Specifically, the Utility Fund must maintain a sufficient bond reserve to satisfy covenants related to outstanding bonds. Also, the Utility Fund receives revenues, and at times grant or debt proceeds, that are restricted to be used exclusively for capital purposes. By narrowing our focus to calculate the available ending fund balance, or the working capital plus and minus budgeted spending, the City is able to segregate the budget activity that will be rate reserve funded versus long-term debt funded to assess and focus our budget planning efforts.

It is the practice of the utility to undertake rate studies unique to each service. Based on a multi-year evaluation of system needs and cost trends versus anticipated growth in customer base, necessary rate changes are calculated. In recent years, the practice has been to approve multi-year rate increases. This methodology helps smooth out the impact of rate increases. The most recent approved increases include 3% annually for the water system and irrigation system services and 4% annually for the sewer system service. These scheduled rate increases extend through 2021. This biennial budget includes funding to support a new rate study for future planning.

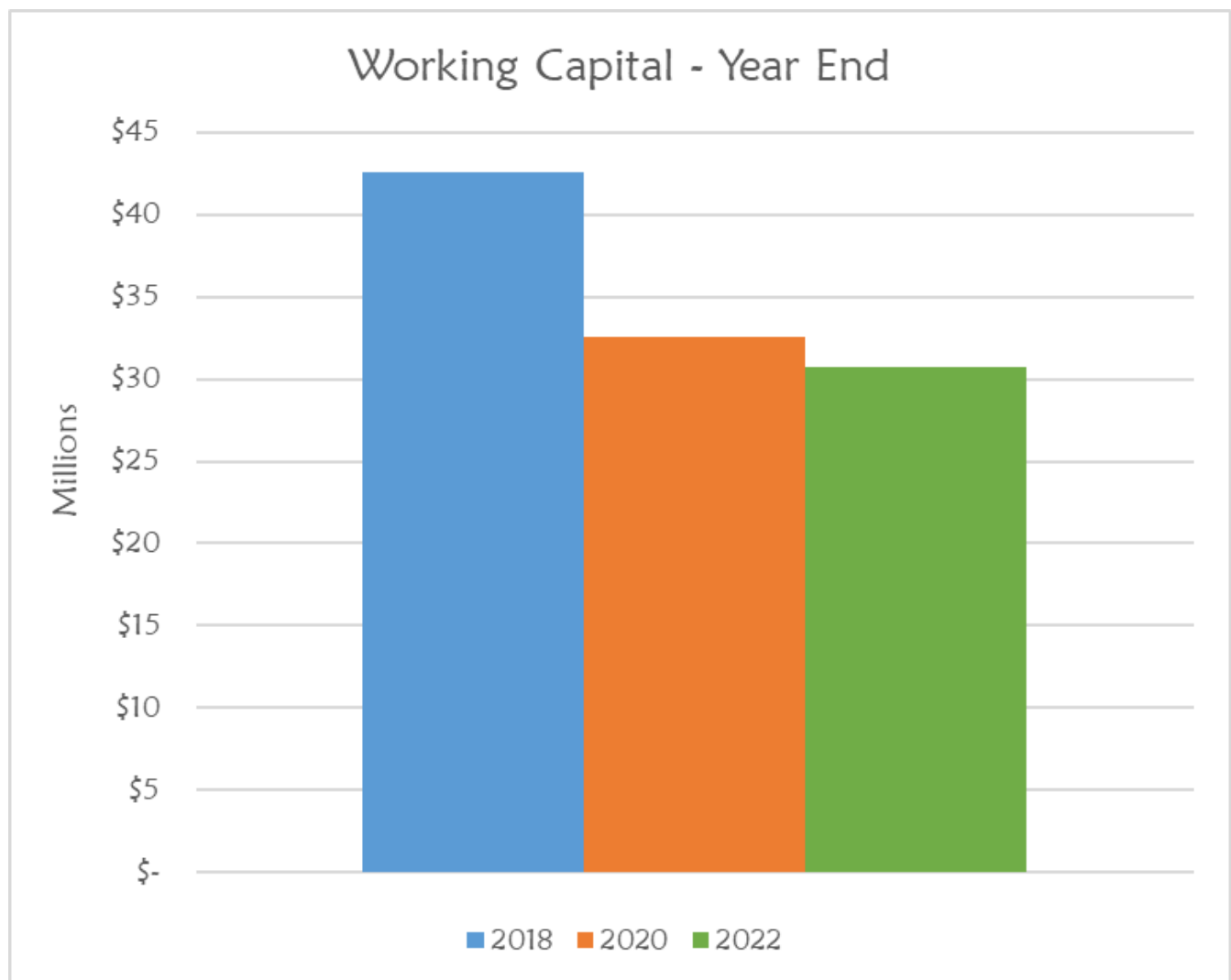
The water utility's working capital is decreasing rapidly. In the last biennium, in an effort avoid the addition of debt, and instead use funds available, large capital projects have been rate, or reserve, funded. This methodology continues into the budget presented for 2021-2022. In spite of the larger levels of reserve supported capital improvements, our anticipated working capital as of the end of 2022 remains sufficient to support required bond reserves, as well as, an operating and maintenance buffer of approximately \$1.5 Million. For the continued health of the utility, it will be necessary to address a sustainable level of rate-funded capital as part of our 2021-2022 budgeted rate study.

Similar to the water system, the irrigation utility service's anticipated working capital decreases as of the end of 2022 based on planned capital improvement spending from rate reserves. A series of approved charge-for-service rate increases of 3% annually have helped offset the decrease. The end of this budget's biennium results in an available anticipated working capital balance equal to 20% of budgeted revenues, or approximately three times the utilities operating net income.

As of the end of the budgeted biennium, the sewer service utility reflects a healthy working capital balance. A significant improvement in the utility's working capital projection occurred with the extinguishment of two debt payments. This elimination of over \$1.3 Million in annual payments frees up operating income to be available for other purposes. The rate reserve balance, as compared to large pending capital needs in future years, will be evaluated as part of the sewer rate study planned in this coming biennium.

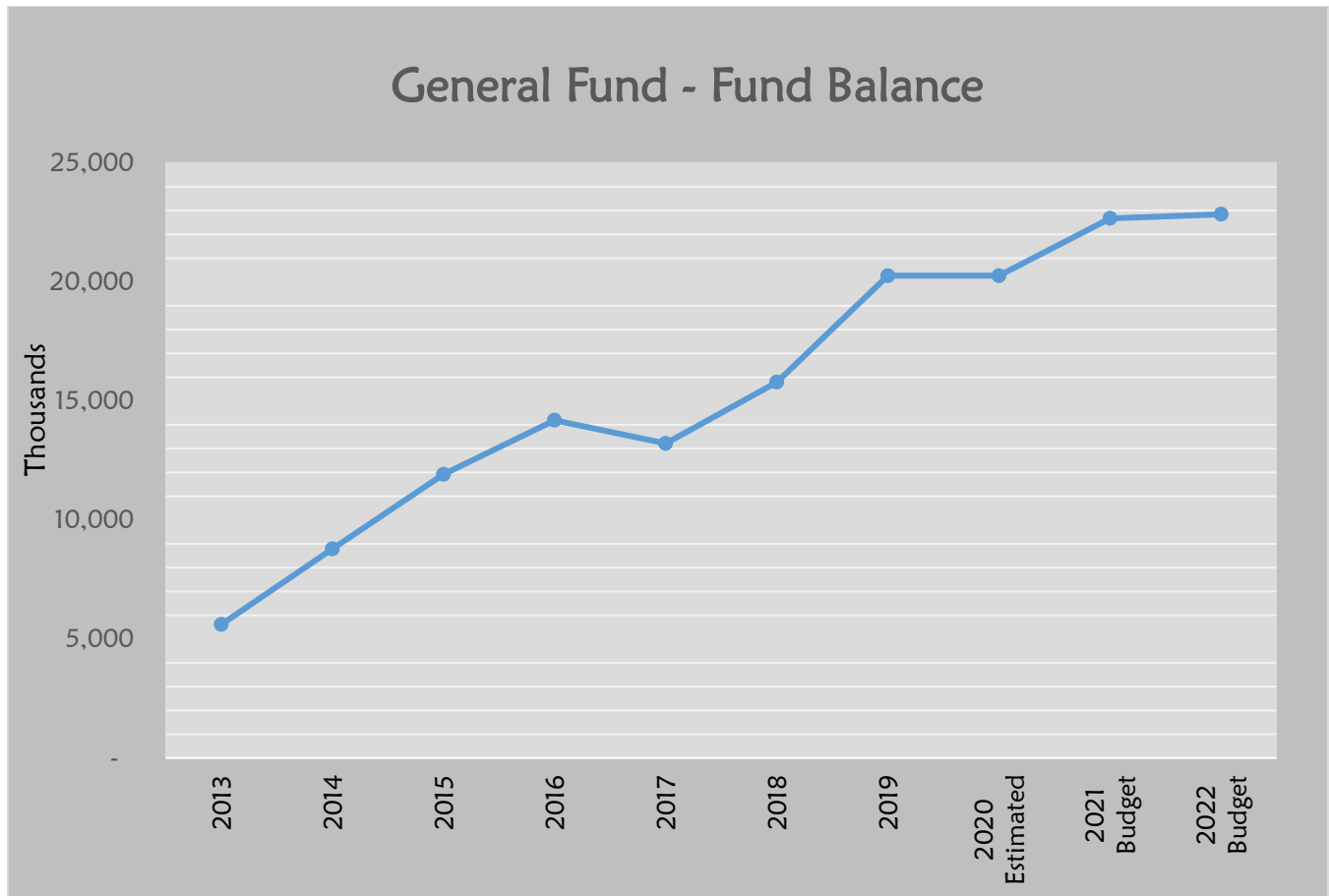
The Process Water Reuse Facility (PWRF) is both operated, and accounted for, as a utility service. It is, however, a public/private collaboration to treat industrial wastewater of food processing facilities located in the City, thereby diverting this unique waste stream from our municipal Wastewater Treatment Plant. The participants of the PWRF support the costs of operations.

Like the previously noted utility planning methodology, the stormwater utility revenue is reflective of a planned rate increase in this biennium. As such, the stormwater utility service maintains a working capital balance sufficient to support both the operational needs, as well as planned capital improvements.



## Fund Balance Trends

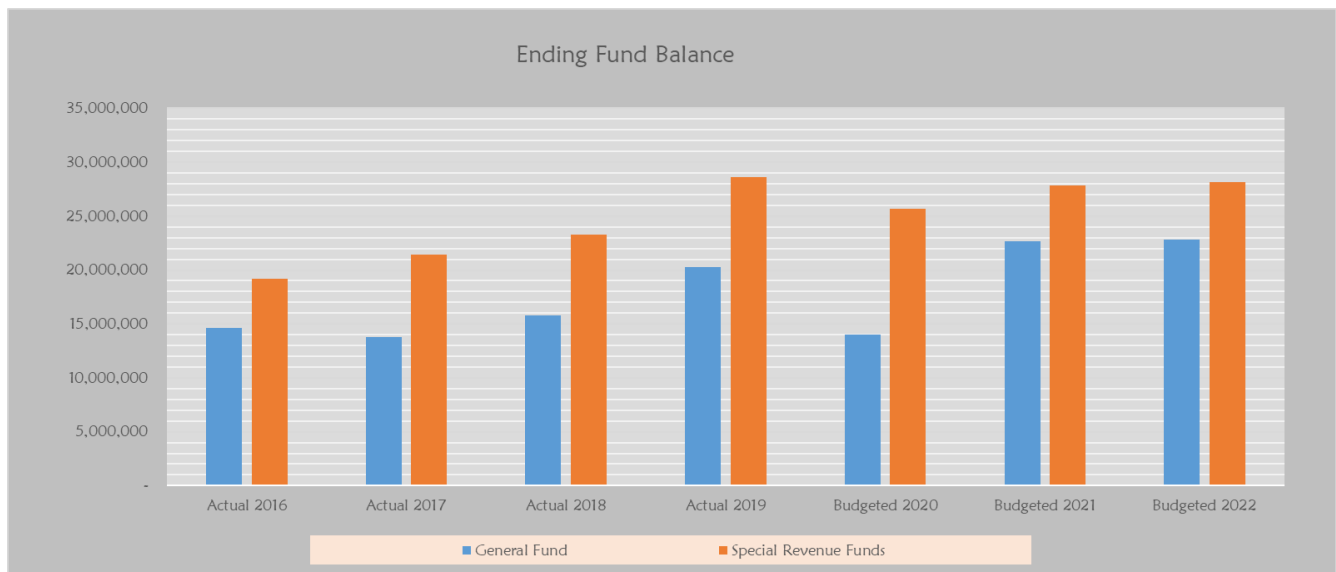
Fund Balance is a calculation of the difference between the assets and liabilities of a Governmental Fund. The Governmental Funds reported below are the General Fund and Special Revenue Funds. The General Fund accounts for all City activity not required to be accounted for in another fund, such as a Special Revenue Fund or a Proprietary Fund. Special Revenue Funds are used to account for and report specific revenue sources that are limited in use for a specified purpose. An Enterprise Fund is business-like and self-financing.



Through prudent financial decisions from Council, implementation of a Public Safety Sales Tax and rapid growth, the General Fund balance has been rising steadily since 2013. Construction of a Police Station from 2015 to 2017 has reduced the unrestricted reserves, but not significantly. The Council has made decisions to use the fund balance only for large capital needs, such as additional funds to complete the Police Station and Community Services Building, to transfer from Franklin County Emergency Dispatch to Southeast Communications Center (SECOMM), and, more recently, to relocate Fire Stations. The goal is to keep the reserve level relatively stable as the City continues managing the infrastructure needs of a growing and aging City.

For many years, Council chose to forego their option to implement allowed Property Tax increases. Instead that taxing capacity was “banked,” allowing the future implementation of the taxing authority upon Council approval. With the need to relocate two Fire Stations, the desire

to build a new Community Center on the horizon and ongoing costs associated with the public safety personnel enhancement this biennium, Council has approved recapturing the banked capacity and, as such, this budget includes the recognition of an additional \$1.8 Million of Property Tax revenue. The value of the budgeted ending fund balance as of 2020 is equal to approximately 102 days, or 28% of operating expenses. The level recommended for this reserve is at least 90 days, or 25% of operating expenses. The COVID-19 pandemic has raised serious concerns over adequacy of 90-day reserve. Many cities and counties across the country have had to lay off staff when the community needed them the most or acquire debt to continue operations.









# **2021-2022 BUDGET SUMMARIES**

## 2021-2022 BUDGET SUMMARY – ALL FUNDS

Fund		Budgeted Beginning Fund Balance	Revenues and Resources Inflows	Expenditures and Resource Outflows	Budgeted End Fund Balance	Net Change in Fund Balance
GENERAL FUND		26,967,000	113,085,878	117,210,191	22,842,687	(4,124,313)
SPECIAL REVENUE FUNDS	Street	400,000	4,400,575	4,895,451	(94,876)	(494,876)
	Arterial	1,089,000	983,294	614,968	1,457,326	368,326
	I-182 Impact	2,634,000	879,000	605,000	2,908,000	274,000
	Street Overlay	3,615,000	4,196,060	5,781,422	2,029,638	(1,585,362)
	CDBG	-	2,769,906	1,629,320	1,140,586	1,140,586
	Martin Luther King Center	89,815	234,702	281,420	43,097	(46,718)
	Ambulance	1,568,672	17,789,935	18,561,188	797,419	(771,253)
	Cemetery	147,172	547,200	624,664	69,708	(77,464)
	Boulevard Maintenance	2,229,268	406,742	313,426	2,322,584	93,316
	Athletics	205,620	349,260	330,447	224,433	18,813
	Golf course	(102,143)	3,508,000	3,660,186	(254,329)	(152,186)
	Senior Center	77,790	548,782	504,601	121,971	44,181
	Multi Modal	273,148	379,240	371,013	281,375	8,227
	School Impact	214,663	5,000,000	4,986,000	228,663	14,000
	Pasco Marina	(34,877)	54,202	240,112	(220,787)	(185,910)
	Lodging	-	475,000	475,000	-	-
	Litter Abatement	31,003	35,400	30,974	35,429	4,426
	Revolving Abatement	430,903	419,000	830,300	19,603	(411,300)
	TRAC	634,471	506,002	554,022	586,451	(48,020)
	Park Development	647,187	1,673,400	381,584	1,939,003	1,291,816
	Capital Improvement REET	9,850,000	4,540,000	2,042,735	12,347,265	2,497,265
	Economic Development	1,172,000	2,687,620	1,216,418	2,643,202	1,471,202
	Stadium/Convention Center	892,492	322,500	629,344	585,648	(306,844)
	Hotel/Motel Excise Tax	6,951	757,060	1,180,700	(416,689)	(423,640)
DEBT SERVICE	LID	(793,528)	461,902	592,117	(923,743)	(130,215)
CAPITAL PROJECT	General Capital Improvement	-	34,916,047	34,916,047	-	-

	Fund	Budgeted Beginning Fund Balance	Revenues and Resources Inflows	Expenditures and Resource Outflows	Budgeted End Fund Balance	Net Change in Fund Balance
ENTERPRISE FUND	<b>Utility Fund Total</b>	<b>22,235,773</b>	<b>140,982,987</b>	<b>142,647,084</b>	<b>20,571,676</b>	<b>(1,664,097)</b>
	Water	14,935,489	38,255,128	44,528,810	8,661,807	(6,273,682)
	Irrigation	488,416	3,975,028	4,187,339	276,105	(212,311)
	Sewer	4,084,775	55,423,813	47,659,527	11,849,061	7,764,286
	PWRF	-	38,709,408	41,639,621	(2,930,213)	(2,930,213)
	Stormwater	2,727,093	4,619,610	4,631,787	2,714,916	(12,177)
INTERNAL SERVICE FUNDS	Equipment O&M Govt	(4,514)	3,204,437	3,305,244	(105,321)	(100,807)
	Equipment O&M Enterprise	-	264,002	264,002	-	-
	Equipment Replacement Govt	8,868,277	3,605,776	3,634,813	8,839,240	(29,037)
	Equipment Replacement Enterprise	4,433,018	1,891,178	2,546,788	3,777,408	(655,610)
	Medical/Dental	2,954,575	12,558,640	12,295,620	3,217,595	263,020
	Central Stores	8,000	110	1,000	7,110	(890)
FIDUCIARY FUNDS	Old Fire Pension	3,040,087	274,510	280,464	3,034,133	(5,954)
	Old Fire OPEB	3,507,950	114,000	328,179	3,293,771	(214,179)
PERMANENT FUND	Cemetery Endowment	592,588	52,000	-	644,588	52,000
TOTAL		97,881,361	364,874,347	368,761,844	93,993,864	(3,887,497)
TOTAL BUDGET		462,755,708		462,755,708		

## Changes to Fund Balance

The information below addresses changes in fund balances greater than +/- 10% as shown in the “2021-2022 BUDGET SUMMARY – ALL FUNDS” chart on the preceding pages. This section also addresses lesser changes in the balances of Internal Service, Fiduciary, and Permanent Funds.

General Fund – The unassigned fund balance is expected to stay stable during this biennium. Due to a banked capacity levy, strong sales revenue, and the debt service for a long-term LTGO bond expiring in 2020, the fund balance can sustain the increase in labor cost, service and supplies costs. Furthermore, it is a common consensus amongst the municipal finance industry that larger than usual budget adjustments might have to be made in 2021 due to unpredictability of the COVID-19 pandemic. If the economic forecast is worse than projected, Council can utilize the reserves to continue vital services to City’s residents and businesses.

Street Fund – This fund is expected to be significantly impacted by the COVID-19 pandemic due to a reduction in Motor Vehicle Fuel Taxes received, as well as its ability to perform work that gets reimbursed by other funds like the Street Overlay Fund. The fund is always working with minimal fund balance by nature, and the impact of COVID-19 will hamper its ability to operate without assistance from the General Fund.

Arterial Fund – An increase of 34% of fund balance can be attributed to decreased activity in arterial road projects utilizing Arterial Fund. However, City will need to utilize these funds if Lewis Street Overpass project bids come in at higher amount than currently budgeted. The City accumulates fund balance to complete projects, many times as matching funds to Federal or State grants.

I-182 Impact Fund – The balance of this fund is projected to increase as developments continue to occur along the I-182 corridor, which will increase impact fee revenues captured in the Charges for Goods & Services category. The City accumulates fund balances to complete projects, many times as matching funds to Federal or State grants for major eligible projects.

Street Overlay Fund – A decrease of 44% of fund balance can be attributed to increased activity compared to prior years. Almost \$3.0 Million in fund balance will be utilized by Lewis Street overpass project, while the City is also focusing on residential overlay maintenance and a pavement preservation program that drive the majority of the increase in expenses.

CDBG (Community Development Block Grant) Fund – The balance of this fund will increase from \$0.00 to approximately \$1.1 Million due to a budgeted increase in Intergovernmental Revenues. The City anticipates receiving \$2.4 Million in grant funds from the U.S. Department of Housing and Urban Development (HUD) during the biennium. This fund will have an ending balance for the biennium, which did not occur in the past. The City Council approves a separate work plan for these funds. Timing differences between HUD’s fiscal year and the City of Pasco’s fiscal year also contribute to the presence of a budgeted ending fund balance.

Martin Luther King Center Fund – The 2019-2020 biennium budget included higher levels of internal and external service & charges expenditures, and higher staffing costs due to additional

personnel while revenues remained comparable to 2017 and 2018 actual amounts. The increase in expenditures, while revenues remained comparable to prior year levels, resulted in a decline in the fund balance. The 2021-2022 Biennial Budget calls for a similar level of expenditures for internal and external services & charges and personnel costs, while revenues remain steady, resulting in a further decline in the fund balance. The City will continue to closely monitor the changes in the fund's balance to ensure the City continues the ability to offer services through the Pasco YMCA.

Ambulance Services Fund – A decrease in fund balance for the Ambulance Services Fund is a problem that the City is continually working on. Increase in costs, which are not currently sustained by incoming revenue, is a major issue. The City is monitoring new revenue from the Ground Emergency Medical Transportation (GEMT) Program, to evaluate its trend, and await a Federal audit, to gauge true reimbursement. Fund balance is healthy in the last 2 years due to an influx of GEMT reimbursement for prior years compared to its historical state.

Cemetery Fund – The fund's balance is projected to decrease as increases in expenditures (services & charges and personnel costs) trend upwards while revenues are trending upward to a lesser extent. The City will continue to closely monitor this fund to ensure the City continues the ability to offer these services to its citizens.

Golf Course Fund – We are anticipating some impacts from the COVID-19 pandemic. The City will continue to monitor this fund and propose changes to increase revenue when needed. A subsidy from the General Fund might be necessary in the future if the pandemic impacts do not subside.

Senior Center Fund – The budget projects the fund's balance will increase largely due to decreases in internal and external services & charges expenditures.

Marina Fund – A 533% decrease to the fund balance is mainly due to damage to the second marina dock. The City is working with the insurance company to identify and secure funding to repair damages. However, the revenue is not budgeted for the 2021-2022 due to the uncertainty of the extent to which the insurance company will cover the damage.

Litter Abatement Fund – The budget projects the fund balance will increase as total revenues continue to exceed total expenditures. These gradual increases in the fund balance provide resources for the maintenance of and/or increase in future services.

Revolving Abatement Fund – The decrease in fund balance is due to a policy change to account for bad debt expense each year, as well as planned expenses to abate more properties than in the past years.

Park Development Fund – An increase of 200% in fund balance can be attributed to lower allocation to the park capital budget than the revenue expected to be received. The City is planning for large park projects in future years and needs to build up fund balance to accomplish those goals.

Capital Improvement (REET) Fund – An increase of 25% of fund balance can be attributed to increased activity in home sales, without a corresponding increase to capital projects relying on this fund. Fund reserve is accumulated with such forthcoming investment in mind.

Economic Development Fund – An increase in fund balance is due to revenue exceeding expenses. However, the fund includes farm circles and irrigation implements that require significant capital investment. Fund reserve is accumulated with such forthcoming investment in mind.

Stadium/Convention Center Fund – We are anticipating some impacts of the COVID-19 pandemic. The City will continue to monitor this fund and propose changes to increase revenue or reduce costs when needed.

Hotel/Motel Excise Tax Fund – We are anticipating some impacts of the COVID-19 pandemic. The 2021-2022 budget anticipates lower revenues, while keeping the expenses at historical levels. Council authorizes allocations of Hotel/Motel Excise Tax each year in a separate process. Any actual reductions in revenue will have reciprocal reduction in expenses and allocations.

LID (Local Impact Districts) Fund – LIDs are created for the primary purposes of constructing streets, storm drainage, sidewalk, street lighting, water, and sewer improvements. The principal and interest on the bond issues are expected to be paid solely from special assessments collected. The lien assessments are liens against the property and are subject to foreclosure. There is no external debt issue for LIDs. All outstanding debt is internally funded through interfund loans. The budget projects the fund balance will decrease by approximately 16% as the fund pays down a greater portion of outstanding internal loans through Debt Service expenditures.

Utility Fund – This is the sum of the activity in the individual Water, Irrigation, Sewer, PWRF, and Stormwater funds. The budget projects a decline in the fund total due to significant capital investment activity, as well as alignment of staff to utility areas. The Public Works – Operations Division budget includes projects for improvements to water quality and the restoration of capacity within water distribution pipes, fire hydrant maintenance, and installation of electronic read meters. These activities will help maintain and improve the quality of services offered to the citizens of Pasco. Budgeted expenditures will also support department goals of increasing the reliability of services and improving the irrigation system to lessen the number of customers impacted when maintenance is necessary. Miscellaneous Revenues (charges associated with development) and Charges for Services (fees charged to customers) will provide resources to absorb capital expenditures, such as maintaining and expanding the sewer infrastructure.

Equipment O&M Government Fund – A decrease in fund balance is due to budgeted expenses exceeding anticipated revenue. The City will embark on rate revision if the trend continues.

Equipment Replacement Enterprise Fund – A decrease in fund balance is due to planned purchases of vehicles/equipment in the 2021-2022 biennium. Funds are transferred and saved to this fund over years and purchases of vehicles or equipment are made when there is sufficient funding or there is a critical need to replace them.

Medical/Dental Fund – An increase of 9% in the Medical/Dental fund balance is on trend. The City is self-insured and a healthy growth in fund balance is required and needed to account for growing medical costs.

Central Stores – This fund is used to account for the City of Pasco's central supplies. A decrease in the fund balance is a result of supply expenditures exceeding resource inflows. The City will continue to monitor this fund balance over time to ensure operations continue without interruption. The COVID-19 pandemic has been a factor in higher supply costs.

Old Fire OPEB – A decrease of 6% in the Old Fire OPEB fund balance is on trend. Growing medical costs will continue decreasing the fund balance of this fund in future.

Cemetery – An increase of 9% in the Cemetery Endowment Fund is on trend and expected to grow in the future. The City is not currently planning to withdraw any funds eligible per contract.



## 2021-2022 Budgeted Revenue by Type – All Funds

Fund		Taxes	License & Permits	Intergov't	Charges for Services	Fines & Forfeitures
GENERAL FUND		81,556,087	5,565,781	4,684,217	15,641,239	2,546,354
SPECIAL REVENUE FUNDS	Street	-	813,400	2,002,995	892,560	-
	Arterial	-	-	959,294	10,000	-
	I-182 Impact	-	-	-	869,000	-
	Street Overlay	2,057,588	-	-	-	-
	CDBG	-	-	2,665,206	-	-
	Martin Luther King Ctr	-	-	-	-	-
	Ambulance	-	-	3,728,600	13,183,335	-
	Cemetery	-	-	-	544,000	-
	Boulevard Maintenance	-	-	-	301,000	-
	Athletics	-	-	-	341,460	-
	Golf course	-	-	-	2,947,000	-
	Senior Center	-	-	31,250	21,040	-
	Multi Modal	-	-	205,170	-	-
	School Impact	-	-	-	5,000,000	-
	Pasco Marina	-	-	-	-	-
	Lodging	-	-	-	475,000	-
	Litter Abatement	-	-	-	25,000	-
	Revolving Abatement	-	-	-	98,000	280,000
	TRAC	2	-	-	-	-
	Park Development	-	-	-	1,633,400	-
	Capital Improvement REET	4,400,000	-	-	-	-
	Economic Development	-	-	800,000	-	-
	Stadium/Convention Center	-	-	-	-	-
	Hotel/Motel Excise Tax	757,000	-	-	-	-

## 2021-2022 Budgeted Revenue by Type – All Funds (cont.)

Fund		Miscellaneous Revenues	Interfund Transfers In	Other Sources	Beginning Fund Balance	Total Revenues and Resources Inflows
GENERAL FUND		1,455,910	1,269,762	366,528	26,967,000	140,052,878
SPECIAL REVENUE FUNDS	Street	600	691,020	-	400,000	4,800,575
	Arterial	14,000	-	-	1,089,000	2,072,294
	I-182 Impact	10,000	-	-	2,634,000	3,513,000
	Street Overlay	70,000	2,068,472	-	3,615,000	7,811,060
	CDBG	104,700	-	-	-	2,769,906
	Martin Luther King Ctr	94,702	140,000	-	89,815	324,517
	Ambulance	38,000	840,000	-	1,568,672	19,358,607
	Cemetery	3,200	-	-	147,172	694,372
	Boulevard Maintenance	41,451	-	64,291	2,229,268	2,636,010
	Athletics	7,800	-	-	205,620	554,880
	Golf course	561,000	-	-	(102,143)	3,405,857
	Senior Center	28,260	468,232	-	77,790	626,572
	Multi Modal	174,070	-	-	273,148	652,388
	School Impact	-	-	-	214,663	5,214,663
	Pasco Marina	54,202	-	-	(34,877)	19,325
	Lodging	-	-	-	-	475,000
	Litter Abatement	400	10,000	-	31,003	66,403
	Revolving Abatement	41,000	-	-	430,903	849,903
	TRAC	6,000	500,000	-	634,471	1,140,473
	Park Development	40,000	-	-	647,187	2,320,587
	Capital Improvement REET	140,000	-	-	9,850,000	14,390,000
	Economic Development	1,887,620	-	-	1,172,000	3,859,620
	Stadium/Convention Center	67,000	255,500	-	892,492	1,214,992
	Hotel/Motel Excise Tax	60	-	-	6,951	764,011

## 2021-2022 Budgeted Revenue by Type – All Funds (cont.)

	Fund	Taxes	License & Permits	Intergov't	Charges for Services	Fines & Forfeitures
DEBT SERVICE	LID	-	-	-	-	-
CAPITAL PROJECT	General CIP	-	-	15,666,000	-	-
ENTERPRISE FUND	<b>Utility Fund Total</b>	-	<b>527,878</b>	<b>4,025,002</b>	<b>63,818,213</b>	-
	Water	-	-	-	25,343,880	-
	Irrigation	-	-	-	3,904,100	-
	Sewer	-	124,820	-	21,840,275	-
	PWRF	-	403,058	3,925,002	8,220,348	-
	Stormwater	-	-	100,000	4,509,610	-
INTERNAL SERVICE FUNDS	Eqpt O&M Govt	-	-	-	3,190,437	-
	Eqpt O&M Enterprise	-	-	-	264,002	-
	Eqpt Replacement Govt	-	-	-	3,505,776	-
	Eqpt Replacement Enterprise	-	-	-	1,871,178	-
	Medical/Dental	-	-	-	12,399,640	-
	Central Stores	-	-	-	-	-
FIDUCIARY FUNDS	Old Fire Pension	-	-	182,988	-	-
	Old Fire OPEB	-	-	-	-	-
PERMANENT FUND	Cemetery Endowment	-	-	-	42,000	-
<b>TOTAL</b>		<b>88,770,677</b>	<b>6,907,059</b>	<b>34,950,722</b>	<b>127,073,280</b>	<b>2,826,354</b>

## 2021-2022 Budgeted Revenue by Type – All Funds (cont.)

	Fund	Miscellaneous Revenues	Interfund Transfers In	Other Sources	Beginning Fund Balance	Total Revenues and Resources Inflows
DEBT SERVICE	LID	461,902	-	-	(793,528)	(331,626)
CAPITAL PROJECT	General CIP	5,576,047	13,674,000	-	-	34,916,047
ENTERPRISE FUND	<b>Utility Fund Total</b>	<b>66,162,454</b>	<b>-</b>	<b>6,449,440</b>	<b>22,235,773</b>	<b>163,218,760</b>
	Water	11,058,748	-	1,852,500	-	38,255,128
	Irrigation	70,928	-	-	-	3,975,028
	Sewer	30,361,778	-	3,096,940	-	55,423,813
	PWRF	24,661,000	-	1,500,000	-	38,709,408
	Stormwater	10,000	-	-	-	4,619,610
INTERNAL SERVICE FUNDS	Eqpt O&M Govt	14,000	-	-	(4,514)	3,199,923
	Eqpt O&M Enterprise	-	-	-	-	264,002
	Eqpt Replacement Govt	100,000	-	-	8,868,277	12,474,053
	Eqpt Replacement Enterprise	20,000	-	-	4,433,018	6,324,196
	Medical/Dental	219,000	-	-	2,954,575	15,513,215
	Central Stores	110	-	-	8,000	8,110
FIDUCIARY FUNDS	Old Fire Pension	16,800	-	74,722	3,040,087	3,314,597
	Old Fire OPEB	10,000	-	104,000	3,507,950	3,621,950
PERMANENT FUND	Cemetery Endowment	10,000	-	-	592,588	644,588
<b>TOTAL</b>		<b>77,370,288</b>	<b>19,916,988</b>	<b>7,058,981</b>	<b>97,481,361</b>	<b>462,755,708</b>

## 2021-2022 Budgeted Expenditures by Object – All Funds

Fund		Personnel	Supplies	Services	Interfund Services	Interfund Transfers Out
GENERAL FUND		67,285,113	4,679,526	27,236,701	5,240,298	8,033,724
SPECIAL REVENUE FUNDS	Street	1,529,174.00	877,326	1,290,361	1,198,590	-
	Arterial	-	-	-	18,968	596,000
	I-182 Impact	-	-	-	-	605,000
	Street Overlay	-	-	-	58,422	5,723,000
	CDBG	233,750.00	2,400	753,170	24,000	616,000
	Martin Luther King Center	105,217.00	8,660	98,841	68,702	-
	Ambulance	13,875,144.00	667,918	1,986,935	1,883,958	23,233
	Cemetery	224,118.00	49,620	248,243	102,683	-
	Boulevard Maintenance	-	-	-	23,426	290,000
	Athletics	44,352.00	87,000	160,649	38,446	-
	Golf course	-	4,000	2,954,000	702,186	-
	Senior Center	349,660.00	12,100	69,345	73,496	-
	Multi Modal	-	20,000	93,536	82,477	175,000
	School Impact	-	-	4,986,000	-	-
	Marina	-	-	26,000	14,112	200,000
	Lodging	-	-	475,000	-	-
	Litter Abatement	-	-	30,000	974	-
	Revolving Abatement	-	-	822,200	8,100	-
	TRAC	-	-	550,000	4,022	-
	Park Development	-	-	36,000	584	345,000
	Capital Improvement REET	-	-	-	81,735	1,961,000
	Economic Development	338,057.00	183,782	609,742	59,837	-
	Stadium/Convention Ctr	-	-	373,844	-	-
	Hotel/Motel Excise Tax	-	-	411,000	14,200	755,500

## 2021-2022 Budgeted Expenditures by Object – All Funds (cont.)

Fund		Capital	Debt Services	Ending Fund Balance	Total Expenditures & Resource Outflows with Ending Fund Balance
GENERAL FUND		954,579	3,780,250	22,842,687	\$140,052,878
SPECIAL REVENUE FUNDS	Street	-	-	(94,876)	4,800,575
	Arterial	-	-	1,457,326	2,072,294
	I-182 Impact	-	-	2,908,000	3,513,000
	Street Overlay	-	-	2,029,638	7,811,060
	CDBG	-	-	1,140,586	2,769,906
	Martin Luther King Center	-	-	43,097	324,517
	Ambulance	124,000	-	797,419	19,358,607
	Cemetery	-	-	69,708	694,372
	Boulevard Maintenance	-	-	2,322,584	2,636,010
	Athletics	-	-	224,433	554,880
	Golf course	-	-	(254,329)	3,405,857
	Senior Center	-	-	121,971	626,572
	Multi Modal	-	-	281,375	652,388
	School Impact	-	-	228,663	5,214,663
	Marina	-	-	(220,787)	19,325
	Lodging	-	-	-	475,000
	Litter Abatement	-	-	35,429	66,403
	Revolving Abatement	-	-	19,603	849,903
	TRAC	-	-	586,451	1,140,473
	Park Development	-	-	1,939,003	2,320,587
	Capital Improvement REET	-	-	12,347,265	14,390,000
	Economic Development	25,000	-	2,643,202	3,859,620
	Stadium/Convention Ctr	-	255,500	585,648	1,214,992
	Hotel/Motel Excise Tax	-	-	(416,689)	764,011

## 2021-2022 Budgeted Expenditures by Object – All Funds (cont.)

Fund		Personnel	Supplies	Services	Interfund Services	Interfund Transfers Out
DEBT SERVICE	LID	-	-	-	-	-
CAPITAL PROJECT	General CIP	-	-	-	-	-
ENTERPRISE FUND	<b>Utility Fund Total</b>	<b>13,279,834.00</b>	<b>4,625,813</b>	<b>19,695,984</b>	<b>8,018,953</b>	<b>141,767</b>
	Water	4,522,163.00	2,003,198	9,313,228	4,236,867	37,980
	Irrigation	809,534.00	130,612	1,688,297	727,957	44,428
	Sewer	4,322,355.00	1,644,506	5,111,952	1,376,482	49,599
	PWRF	1,665,893.00	729,697	2,894,868	799,948	-
	Stormwater	1,959,889.00	117,800	687,639	877,699	9,760
INTERNAL SERVICE FUNDS	Eqpt O&M Govt	1,389,368.00	1,531,552	346,734	37,590	-
	Eqpt O&M Enterprise	-	264,002	-	-	-
	Eqpt Replacement Govt	-	-	-	-	451,762
	Eqpt Replacement Enterprise	-	509,718	-	-	-
	Medical/Dental	173,632.00	-	11,933,576	188,412	-
	Central Stores	-	1,000	-	-	-
FIDUCIARY FUNDS	Old Fire Pension	270,000.00	-	7,000	3,464	-
	Old Fire OPEB	175,080.00	-	150,750	2,349	-
PERMANENT FUND	Cemetery Endowment	-	-	-	-	-
TOTAL		99,272,499	13,524,417	75,345,611	17,949,984	19,916,986



## 2021-2022 Budgeted Expenditures by Object – All Funds (cont.)

	Fund	Capital	Debt Services	Ending Fund Balance	Total Expenditures & Resource Outflows with Ending Fund Balance
DEBT SERVICE	LID	-	592,117	(923,743)	(331,626)
CAPITAL PROJECT	General CIP	34,916,047	-	-	34,916,047
ENTERPRISE FUND	<b>Utility Fund Total</b>	<b>87,016,511</b>	<b>9,868,222</b>	<b>20,571,676</b>	<b>163,218,760</b>
	Water	20,622,025	3,793,349	8,661,807	(9,823,766)
	Irrigation	786,511	-	276,105	(357,528)
	Sewer	32,513,475	2,641,158	11,849,061	(7,070,254)
	PWRF	32,115,500	3,433,715	(2,930,213)	2,494,044
	Stormwater	979,000	-	2,714,916	(2,931,501)
INTERNAL SERVICE FUNDS	Eqpt O&M Govt	-	-	(105,321)	3,199,923
	Eqpt O&M Enterprise	-	-	-	264,002
	Eqpt Replacement Govt	3,183,051	-	8,839,240	12,474,053
	Eqpt Replacement Enterprise	2,037,070	-	3,777,408	6,324,196
	Medical/Dental	-	-	3,217,595	15,513,215
	Central Stores	-	-	7,110	8,110
FIDUCIARY FUNDS	Old Fire Pension	-	-	3,034,133	3,314,597
	Old Fire OPEB	-	-	3,293,771	3,621,950
PERMANENT FUND	Cemetery Endowment	-	-	644,588	644,588
TOTAL		128,256,258	14,496,089	93,993,864	462,755,708

## Comparative Budget Summary Trends- All Funds

	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
Revenues				
Taxes	\$37,780,892	\$38,788,691	\$81,736,607	\$88,770,677
License & Permits	2,761,247	3,142,800	5,642,396	6,907,059
Intergovernmental	14,088,865	14,988,218	32,641,667	34,950,722
Charges for Service	55,516,483	56,280,731	118,923,617	127,073,280
Fines & Forfeitures	960,287	1,071,817	2,072,200	2,826,354
Miscellaneous	4,099,973	4,379,009	53,068,319	77,370,288
Other Sources	89,802	98,749	172,620	172,620
Total Revenues	115,297,549	118,750,015	294,257,426	338,071,000
Expenditures				
Salaries & Wages	28,961,637	30,498,231	65,813,141	73,538,787
Personnel Benefits	10,799,045	10,295,557	24,263,254	25,733,712
Supplies	5,349,495	5,339,941	11,910,790	13,524,417
Services & Charges	31,633,783	34,286,110	71,415,878	75,345,611
Capital Outlays	18,947,206	17,014,694	117,323,332	128,256,258
Debt Services	6,931,444	6,703,861	20,376,554	14,496,089
Interfund Payments for Services	8,524,861	7,704,857	17,407,384	17,949,984
Total Expenditures	111,147,471	111,843,251	328,510,333	348,844,858
Other Financing Sources (uses)				
Debt proceeds	10,767,834	2,498,086	28,389,578	1,936,921
Proceeds from Sale of Capital Asset	66,693	184,112	0	0
Transfer In	6,531,386	3,473,741	37,881,366	19,916,986
Transfer Out	(6,531,385)	(3,551,967)	(39,325,366)	(19,916,986)
Contributed Capital	1,854,323	2,095,407	3,610,200	4,949,440
Total Financing Sources (Uses)	12,688,851	4,699,379	30,555,778	6,886,361
Net Change in Fund Balance	16,838,929	11,606,143	(3,697,129)	(3,887,497)
Budgeted Beg Fund Balance	0	0	86,436,391	97,881,361
Budgeted End Fund Balance	\$0	\$0	\$82,739,262	\$93,993,864

### **Notes:**

\* The 2021 Beginning Fund Balance is an estimation of 2020 activity and hence differs from the 2020 Budgeted Ending Fund Balance.

\* Of the \$77 Million budgeted for Miscellaneous Revenue, \$70.8 Million or 91% is for unsecured funding for capital projects.

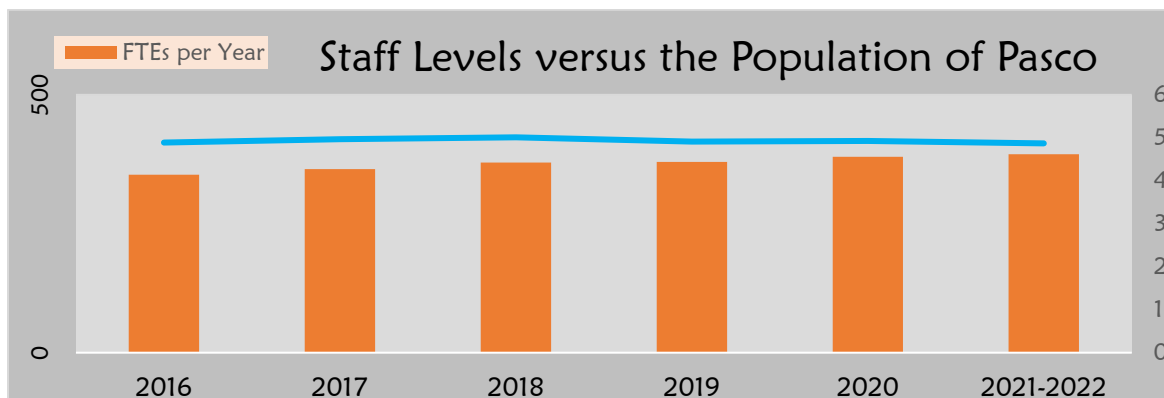
## Staffing Trends

This section contains information on past, current, and projected staff levels allocated to the City's various departments. Since 2016, the staffing focus has primarily been in the public safety departments such as Fire, Ambulance and Police. As the City population has increased, consequently the need for public safety services has increased as well. The City's efforts and focus in this area has positively influenced the quality of life and community well-being. According to [safehome.org](http://safehome.org), Pasco is the third safest city in Washington State and has a safety rating of 79.

Pasco's crime rate has dropped more than 80% since 1990. These strides toward improving public safety can be partially attributed to funding sources such as State and Federal grants. The City accepted the Community Oriented Policing Services (COPS) Grant with reimbursement funding beginning in 2019. Because of this, the Police Department added 4 FTEs in the 2019-2020 biennium, which will be partially reimbursed by the grant. Council authorized the addition of FTEs in 2018; however, onboarding of the FTEs started in 2019. The COPS grant will continue funding partial expenses of these 4 FTEs into 2022, after which, the positions will be fully funded with internal resources. Staffing levels in these departments will now be stable and correspond to service levels needed for the community.

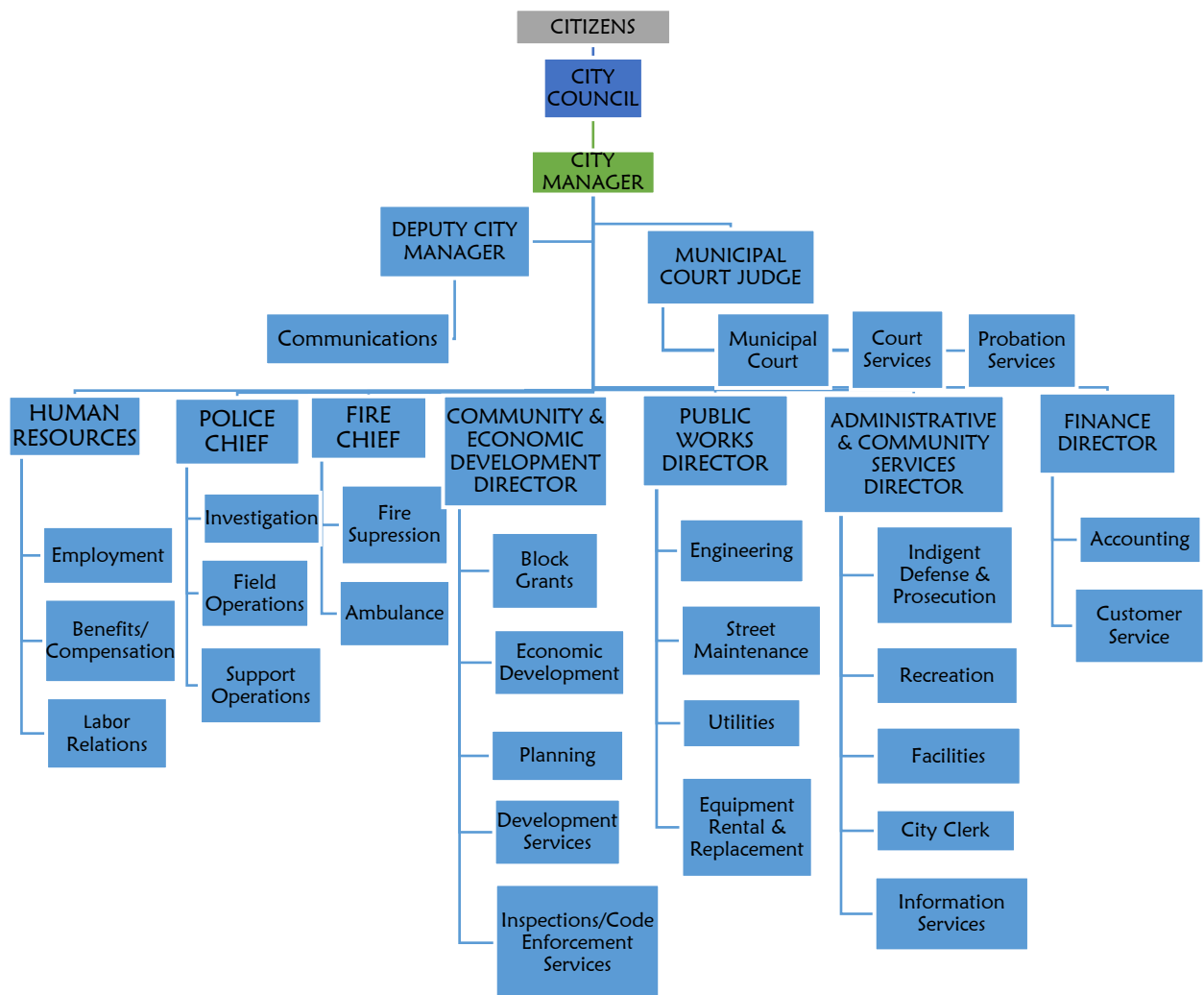
Also in line with the City's focus on public safety, in 2017, the City accepted a Staffing for Adequate Fire and Emergency Response (SAFER) Grant to assist in fully staffing the new fire station, Station 84. In order to fully staff the station, 12 FTEs were needed, 6 of which were funded by the SAFER grant. Of the 6 FTEs funded by the grant, 3 were added to Fire and 3 to Ambulance Service. All staff hired under the SAFER grant are now fully funded by the City.

A growing City requires additional staffing in non-public safety areas to support greater levels of activity, larger infrastructure, and increased complexity in order to be successful at meeting the needs of its residents. While specific focus on efficiency is important to ensure that tax revenues are maximized, additional staff are needed when those actions are not enough. The graph below shows the full-time equivalents (FTEs) citywide from 2016 to 2022, in which 2021-2022 figures are budgeted. According to the Office of Financial Management, the City of Pasco's population growth was approximately 2.7% and 2.3% in 2018 and 2019, respectively. Growth is expected to grow at a similar rate within the next biennium. The number of employees per 1,000 citizens has historically been 4.9 FTEs since 2016. It is projected to remain at that level, though slightly lower, through the 2021-2022 Biennial Budget cycle. The chart below shows the correlation between staffing levels and population.



FTE Allocation							
General Fund-Departments	2018	2019	2020	2021	2022	19-20 Changes	20-21 Changes
City Council	7.00	7.00	7.00	7.00	7.00	0.00	0.00
Municipal Court	14.75	14.85	14.85	15.85	15.85	0.00	1.00
City Manager	9.70	9.70	5.00	5.00	5.00	-4.70	0.00
Human Resources	0.00	0.00	5.50	5.50	5.50	5.50	0.00
Police	91.00	92.00	92.00	92.00	92.00	0.00	0.00
Fire	39.50	39.50	40.00	38.00	38.00	0.50	-2.00
Administrative & Community Services	32.50	33.55	40.55	41.55	41.55	7.00	1.00
Finance	17.80	17.80	17.05	17.05	17.05	-0.75	0.00
Community & Economic Development	16.00	16.00	25.00	25.00	25.00	9.00	0.00
Engineering	16.65	16.65	8.65	10.65	10.65	-8.00	2.00
<b>Sub-Total General Fund</b>	<b>244.90</b>	<b>247.05</b>	<b>255.60</b>	<b>257.60</b>	<b>257.60</b>	<b>8.55</b>	<b>2.00</b>
Other Funds							
Streets	10.01	8.75	8.50	7.50	7.50	-0.25	-1.00
CDBG	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Martin Luther King Center	1.00	0.45	0.45	0.45	0.45	0.00	0.00
Ambulance	40.50	40.50	41.75	43.75	43.75	1.25	2.00
Cemetery	1.50	1.50	1.50	1.50	1.50	0.00	0.00
Senior Center	2.00	1.50	1.50	1.50	1.50	0.00	0.00
Economic Development	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Water/Sewer Utility	59.85	61.11	61.36	63.36	63.36	0.25	2.00
Equipment RR - combine	6.69	6.69	6.69	6.69	6.69	0.00	0.00
Internal Medical Insurance	0.30	0.30	0.50	0.50	0.50	0.20	0.00
<b>Sub-Total Other Funds</b>	<b>123.85</b>	<b>122.80</b>	<b>124.25</b>	<b>127.25</b>	<b>127.25</b>	<b>1.45</b>	<b>3.00</b>
<b>Total, Citywide</b>	<b>368.75</b>	<b>369.85</b>	<b>379.85</b>	<b>384.85</b>	<b>384.85</b>	<b>10.00</b>	<b>5.00</b>

# CITY OF PASCO ORGANIZATIONAL CHART





# **PERFORMANCE MEASUREMENTS**

## **Introduction**

As the population of Pasco continues to grow and evolve, its budgeting practices are also evolving. The City is adding performance measures to its budgeting process during the 2021-2022 biennium. Performance measurement is the process of collecting, analyzing and reporting data to evaluate the actions taken by an organization. The Council and City Staff are integrating these measurements into the budgeting process to enhance the monitoring of financial and budgetary positions, service delivery, program outcomes, and community conditions. These measurements will increase the tools available to the City for evaluating the quality and effectiveness of government services.

## **Purpose of Performance Measurements**

The goal of City Council and Staff is to thoroughly integrate performance measures into the budgetary process on an ongoing basis. As discussed in the Budget Message and City Council Biennium Goal sections of this document, the City Council established six goals designed to guide the work of the City. The Council developed the goals during a strategic planning session using the results of community forums, surveys, and ongoing input from the public and governmental partners. These six overarching goals are the drivers of budgetary decisions and the selected performance measurements.

## **Evaluating Results**

Staff will compare actual and projected results and use the analysis as the basis for identifying any necessary adjustments to budgeting and planning practices. Staff will work to obtain the greatest amount of value from the performance measurement process by identifying and tracking measurements at the operational, managerial, policy making, and community levels. The chosen measurements are intended to support departmental and program goals. Consideration is given to the dollars spent while focusing on results and accomplishments.

While the Council and Staff will always strive to meet goals, it is important to understand that it may not always be possible to meet every goal all the time. There are occasions where changes in circumstances require the Council and Staff to shift priorities due to changes in the operating environment and the need to operate within financial constraints. These shifts in priorities may be necessary to ensure the people of Pasco continue to receive vital services during unforeseen events, while keeping the cost of quality services affordable.

Staff will work to determine the root cause of a goal not being met, and will integrate this analysis into future planning and budgeting actions. As noted in the Budget Message, the City of Pasco has been experiencing high levels of growth, which can result in challenges such as increased traffic, expanding areas of service delivery, and offering quality services to a larger, growing population. The City will strive to meet goals using innovative solutions, while operating under financially sustainable plans, to provide the highest level of service possible.



## Future of Performance Measurement and Data Gathering

Going forward, the City’s biennial budget document, issued every two years, will contain a performance measurement section that lists both past, present, and anticipated performance. Biennial budget documents are publicly accessible and can be found [here](#). Staff plan to use information from various City departments, financial reports, government agencies, and community surveys as part of the goal setting and measuring process. This is a new process that will progress over time. The Council and Staff will strive to maintain consistency in the measurements used to measure performance within each biennial budget document. However, changes in the selected measurements may occur as goals evolve and we work to improve the measurement process. Staff will work with the Council to reassess goals for each measurement at least once every two years.

## Structure of Performance Measurements

Performance measurements are divided into one of the six categories. Each category is one of the six overarching goals established by the City Council. The six overarching goals are: Quality of Life; Financial Sustainability; Community Safety; Community Transportation Network; Economic Vitality; and, Community Identity. Each measurement below includes a brief explanation of the measurement and results. Performance measurements include data from past results, budgeted expectations, and results from the National Community Survey occurring once every two years. For measurement calculations involving the use of budgeted amounts, the Council and Staff use the results of surveys to measure overall performance and accomplishments. Note, while several sections of departmental overviews listed in the *Departments Under General Fund* section contain measurements, it is the performance measurements listed in this section that are those used to measure the City’s performance. Several departments are in the process of drafting and creating measurements that may be used to evaluate performance in the future.

**Quality of Life** – Promote a high-quality of life through quality programs, services, and appropriate investment and reinvestment in community infrastructure.

### Affordable Government Services

This measurement illustrates the cost of government services as a percentage of residents’ income. The goal is to continue offering quality services to those that live in Pasco while controlling the financial costs of those services.

Chart 1a

Measurement	2017	2018	2019	Goal
<b><i>Cost of Government Services as a Percentage of Individual Income*</i></b>	<b>4.08%</b>	<b>4.38%</b>	<b>4.64%</b>	<b>Less than 5.5%</b>

\* Sum of all taxes, fees, and charges collected by the City (exclusive of utilities) divided by the income of the population (mean income multiplied by total population).

The Council and Staff have been, and are, actively working to control the costs of government services. Pasco’s growth has resulted in the need to increase expenditures. This is necessary to

maintain existing infrastructure while expanding the City’s ability to serve a growing population, including newly developed areas. City Staff continue working to improve operational efficiencies as part of the strategy to control costs, while continuing to deliver quality service to the people of Pasco.

## Survey Results

The results from the most recent National Community Survey (NCS) completed once every two years suggests a large portion of the population has a favorable opinion about the value of services received from the City, Pasco as a place to live, and the overall quality of life in Pasco.

Chart 1b

Quality of Life Items	2011	2013	2015	2017	2019
Value of the services for the taxes paid to Pasco	49%	34%	45%	37%	50%
The overall quality of life in Pasco	64%	69%	59%	69%	61%
Pasco as a place to live	73%	69%	66%	77%	85%
Overall quality of the utility infrastructure in Pasco (water, sewer, stormwater, electric/gas)	NA	NA	NA	NA	74%
City Parks (favorable condition)	65%	56%	66%	68%	57%
Pasco open space	NA	37%	47%	43%	54%
Your neighborhood as a place to live	71%	77%	74%	73%	77%
Overall health and wellness opportunities in Pasco	NA	49%	40%	48%	46%

Approximately 50% of those surveyed rated the value of services as either excellent or good. Approximately 33% rated the services as fair. The survey results also suggest residents have a favorable view towards the quality of the utility infrastructure in Pasco. This was a new survey question in 2019 and suggests that the 2018 accomplishments of the Public Works – Operations Division, as noted in the 2019-2020 Biennial Budget ([available here](#)) (p. 212), contributed to customer satisfaction.

The 2021-2022 Biennial Budget contains Capital Outlays totaling \$128.3 Million. Approximately 68%, or \$87 Million, of these outlays are dedicated to Utilities. These expenditures will help maintain and improve the water, sewer, stormwater, irrigation, and reuse facility services offered by the City. The Public Works – Operations Division budget section ([available here](#)) discusses key accomplishments in recent years. This section also includes goals for this biennium that are designed to maintain and improve the quality and efficiencies of the utilities infrastructure.

The results in Chart 1b indicate a majority of residents have a favorable view of the City’s Parks. However, the 2019 results are not as favorable as the results seen in prior years. The 2021-2022 Biennial Budget includes \$9 Million in expenditures for Parks and Recreation, representing approximately 5.52% of total General Fund Expenditures. Growth challenges have required resources to be shifted to other areas. The City is also in the process of improving existing parks, including Peanuts Park and the Farmers Market. The renovation of Peanuts Park and the Farmers Market, along with the Lewis Street Overpass project, represents an investment in downtown

Pasco of approximately \$30 Million. The City is also working to expand facilities dedicated to parks and recreational activities.

The City will continue to monitor the results of this survey area. The Public Works – Engineering budget section ([available here](#)) lists a number of recent accomplishments. The accomplishments include completing the design of the Peanuts Park Improvements. The Administrative and Community Services budget section ([available here](#)) lists recent accomplishments and future goals for improving the quality and availability of parks and recreational activities. These accomplishments and future goals may improve the public’s perception of City parks.

**Financial Sustainability** – Enhance the long-term financial viability, value, and service levels of services and programs.

### Sustainable Government

A key part of financial stability is the ability of the City to balance expenditures with revenues. This is important for balancing the current budget and for ensuring the City is well positioned to meet future needs. This measurement demonstrates the City’s past and projected ability to balance General Fund revenues and expenditures. The goal of this measurement is to ensure that increases in revenues are equal to, or are slightly above, increases in expenditures. A ratio of 100% indicates revenues were equal to expenses. A ratio above 100% indicates revenues exceeded expenditures.

Chart 2a

Measurement	2017	2018	2019	2020	2021 Budgeted	2022 Budgeted	Goal
<i>General Fund Revenues as a Percentage of General Fund Expenditures*</i>	102%	106%	117%	109%**	101%	103%	>=100%

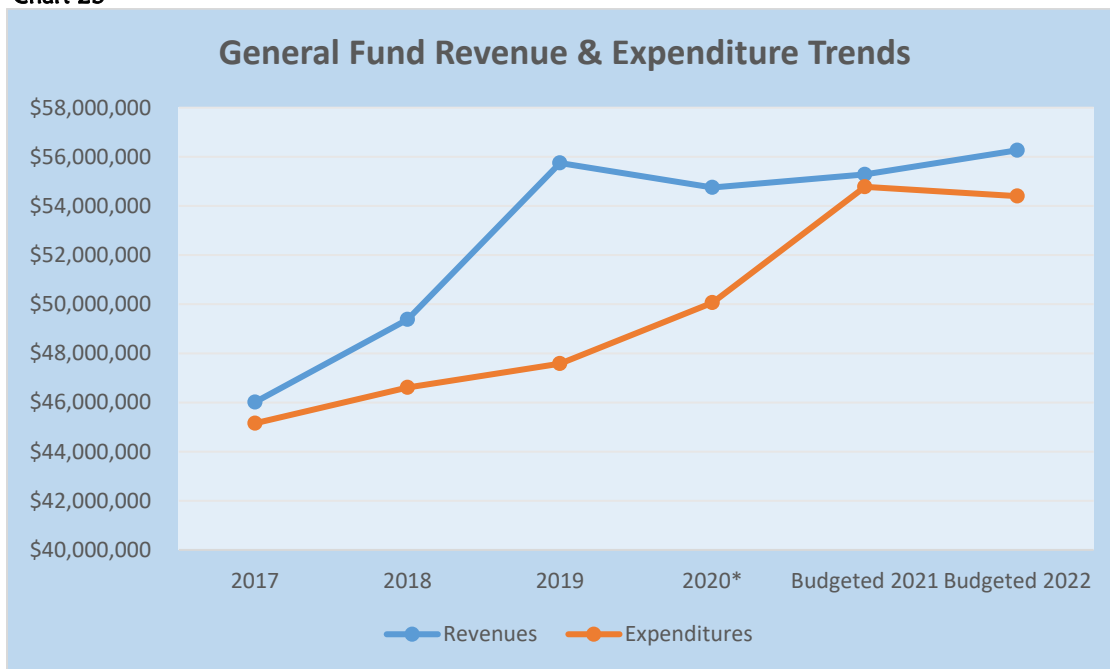
\* Calculated by dividing General Fund Revenues by General Fund Expenditures.

\*\* This amount is based on preliminary, unaudited financial information due to the timing of the budget.

As noted chart 2a, the City has been able to keep revenue growth slightly above expenditure growth. The periods where ratios exceed 100% have assisted the City in maintaining a General Fund reserve. This reserve acts as an emergency cushion to help the City manage through any unforeseen events, while also providing resources to support future projects that benefit the people of Pasco.

Chart 2b illustrates the trend for General Fund Revenue and Expenditure amounts used to calculate the ratios above. In 2019, the City exercised its banked capacity to relocate two Fire Stations and remodel existing Fire Stations. The City also experienced significant increased activity in the real estate and construction sectors, which increased Real Estate Excise Tax and Local Sales Tax Receipts.

Chart 2b



The Finance Department section of the budget ([available here](#)) contains past accomplishments and future goals of maintaining balance between changes in expenditures and changes in revenues.

### Operational Expenses in Reserve

The unassigned, unrestricted portion of the General Fund balance, or reserve, serves as a safety cushion to mitigate unforeseen events and emergencies, while also providing funds to support and complete future projects. This measurement illustrates the amount of operating expenditures, expressed in days, within the reserve balance. The goal is to maintain at least 90 days' worth of expenditures within the reserve balance. This provides the Council and Staff with a valuable tool to manage through any emergencies and/or unforeseen negative economic events, and to protect the level of services offered to Pasco's residents.

The City has been successful in keeping increases in General Fund revenue above increases in General Fund expenditures, as shown in the chart above. The City has been strategically increasing the General Fund reserve over time to accumulate funds for major capital projects, such as the Senior Center and two Community Centers. It is important to note that the reserve provides protection against economic downturns and is also used to save funds for projects being considered by the Council.

Chart 2c

Measurement	2017	2018	2019	2020	2021 Budgeted	2022 Budgeted	Goal
<i>Operational Expenses in Reserves (by Days)*</i>	106	120	155	102**	151	153	>= 90

\* Calculated by dividing annual General Fund Expenditures by 365 to obtain expenditures by day, then dividing the Unassigned, Unrestricted General Fund Balance by expenditures by day).

\*\* This amount is based on preliminary, unaudited financial information due to the timing of the budget.

The Finance Department section of the budget ([available here](#)) contains a number of past accomplishments and future goals for improving surveillance of the City’s financial condition, increasing efficiencies, and maintaining and improving the City’s financial condition.

Again, maintaining an adequate, unassigned, unrestricted General Fund reserve balance is necessary to reduce the risk of an emergency event causing a rapid decline in the City’s financial condition. The financial cushion increases resources available to the Council and Staff when responding to and managing through adverse events. The ability of the City to absorb operational expenses under unforeseen conditions reduces the likelihood the City would have to reduce operations and/or staff levels to control expenses should revenue sources decline. Maintaining an adequate reserve also helps the City maintain its bond rating. Maintaining the bond rating is an important part of controlling borrowing costs to fund large projects.

**Maintaining the City’s Credit Rating**

A city’s bond fund status and its credit rating are the two measurements often used to assess a city’s financial stability, which includes its ability to meet short-term and long-term obligations, the needs of its residents, and its ability to withstand unforeseen events. A credit rating is an independent opinion on the general creditworthiness of an obligor, or the creditworthiness of an obligor with respect to a particular debt security or other financial obligation. As the table below illustrates, the City of Pasco has maintained an AA-/Stable rating, which is the fourth highest rating out of 22 possible ratings. It is possible that a decline in revenues related to COVID-19 and the global pandemic may challenge the City’s ability to maintain this rating.

Chart 2d

Measurement	2017	2018	2019	2020	Goal
Credit Rating	AA-/Stable	AA-/Stable	AA-/Stable	AA-/Stable	Maintain at least a AA-/Stable Rating

Maintaining a favorable credit rating helps the City control the costs of borrowing when the City needs to issue bonds and bring in external funding to complete a project. The goal for this measurement is to maintain at least an AA-/Stable rating over the coming biennium. This goal is in sync with goals set forth in the Finance Department section of the budget ([available here](#)).

**Survey Results**

The results from the most recent survey performed by NCS suggests approximately 43% of Pasco’s residents rate their overall confidence in Pasco government as either good or excellent. Approximately 42% rated their confidence as fair per the NCS *Community Livability Report* ([available here](#)). This suggests a majority of residents rate their confidence in the local government as satisfactory or better.

Our goal is to increase the confidence in the Pasco City Government over time through maintaining a sound financial condition, utilizing social media outlets to increase communication

with residents, and implementing more user friendly customer service tools such as ‘Ask Pasco,’ an application that can be utilized to communicate or report issues to the City. Rapid growth experienced by Pasco in recent past challenged City resources and services. As noted in the various department budget sections, the City has added additional personnel, is implementing new software tools to increase efficiency and customer service, and is working to increase the number and quality of services offered to the people of Pasco. The survey results indicate a majority of residents believe Pasco is moving in a positive direction.

Chart 2e

Financial Stability Items	2011	2013	2015	2017	2019
Overall confidence in Pasco government/governance	NA	39%	34%	44%	43%
Overall direction that Pasco is taking	45%	51%	42%	46%	56%
Overall customer service Pasco employees (police, receptionists, planners, etc.)	71%	55%	57%	61%	59%

**Community Safety** – Preserve past improvements and promote future gains.

### Ambulance and Fire Response Times

Ambulance and Fire Department services are critical components of community safety. The measurements below present data on response times for ambulance and fire services. Staff set goals in the form of targeted response times. The chart below shows actual results versus the established goals.

Chart 3a

Measurements	2018 Actual Calls	2019 Actual	2020 Actual	Goals/Target Times
<i>ALS Ambulance Arrival (after turnout)</i>	<b>89.8% of the time</b>	<b>80.6% of the time</b>	<b>77.0% of the time</b>	<b>6 minutes at least 90% of the time</b>
<i>First Engine Arrival (after turnout; first engine company with at least 2 firefighters)</i>	<b>92.3% of the time</b>	<b>77.9% of the time</b>	<b>82.4% of the time</b>	<b>6 minutes at least 90% of the time</b>
<i>First Full Alarm Arrival (after turnout; at least 2 engine companies and one commanding officer)</i>	<b>86.7% of the time</b>	<b>74.8% of the time</b>	<b>89.3% of the time</b>	<b>12 minutes at least 90% of the time</b>

A growing population spread out over existing and newly developed areas is having an impact on response times. The City experienced a 10% increase in Emergency Medical Services incidents from 2019 to 2020. The City has been adding additional employees and building new facilities as part of its efforts to manage through the challenges of growth and ensure the safety of the people of Pasco. The Fire budget section ([available here](#)) and the Ambulance Service Fund budget section



([available here](#)) contain additional information of recent accomplishments and goals for improving services during the 2021-2022 biennium.

### Police Community Engagement and Communication

The Police Department uses social media delivery channels as one of its tools for community engagement, crime prevention, and to keep the community informed of recent developments in investigations. The measurements below track usage of the department's social media channels.

Chart 3b

Measurements	2018	2019	2020	Goal
# of followers: Facebook	Not Available	55,177	61,868	Increase
# of Facebook Page Likes	Not Available	59,518	64,215	Increase
# of Facebook Reach	Not Available	79,823	186,440	Increase
# of followers: Twitter	4,086	4,450	5,067	Increase
# of YouTube Videos Releases	4	0	9	Increase
# of YouTube Views	1,846	0	27,982	Increase
# of New YouTube Subscribers	11	0	153	Increase

The goal of the department is to increase usage of these communication avenues over time. The department uses the measurements above, along with other tools, including the Citizen Academy and Police Explorer programs, to remain engaged with the community and promote crime prevention. The Police section of the budget ([available here](#)) contains information on recent accomplishments and future goals for community safety.

### Building Code Violations

Construction activity has been increasing as Pasco grows. As this construction occurs, the City has been working to ensure builders abide by safety standards and code requirements. This measurement tracks the number of code violations. Our goal is to ensure buildings meet code standards, while reducing the number of code violations over time. The City has been increasing its education efforts as part of its work to meet this goal. However, as shown by the data below, the number of code violations has an overall increasing trend.

Chart 3c

Measurement	2017	2018	2019	2020	Goal
Number of Building Code Violations	3,515	2,991	3,616	3,884	Decrease

While the increase in code violations may not be an ideal trend, the data shows that City Staff remain committed to ensuring the safety of the people of Pasco during periods of growth. The data suggests Staff are rising to meet the challenges of growth and are actively working to cite violations when appropriate, despite the challenges of performing a growing number of inspections. The Community & Economic Development Department section of the budget ([available here](#)) outlines past accomplishments and future goals for code enforcement.



## Fire Safety Inspections – Rate of Re-Inspection

This measurement is designed to monitor the percentage of fire safety inspections where a facility fails to meet inspection standards and Staff have to perform a re-inspection of the facility. This measurement combines both high hazard and moderate hazard inspections and uses the number of re-inspections for both types of inspections to determine the percentage. The number of high hazard inspections has been increasing.

Chart 3d

Measurements	2017	2018	2019	2020	Goal
<i>Percentage of Fire Inspections Not Passed &amp; Requiring Re-Inspection</i>	77%	75%	58%	56%	Decrease

The rate of fire inspections failed and requiring re-inspection has a favorable declining trend. Staff have been increasing educational efforts to help ensure facilities meet fire safety standards. The declining trend shown by this measurement suggests educational efforts are contributing to a reduction in overall fire safety inspection failures. The Community & Economic Development Department section of the budget ([available here](#)) outlines past accomplishments and future goals for code enforcement.

## Survey Results

The results from the recent NCS survey below suggest a majority of residents feel safe in the City of Pasco. There is an increasing trend among residents sharing this opinion. This suggests that the efforts and expenditures made by the Council and Staff to maintain and improve public safety are producing the desired results.

Chart 3e

Community Safety Items	2011	2013	2015	2017	2019
Overall feeling of safety in Pasco	NA	48%	53%	53%	64%
Ambulance or emergency medical services	84%	73%	85%	92%	82%
Fire services	88%	78%	87%	90%	85%
Police/Sheriff services	74%	67%	63%	78%	73%

The Fire Department budget section ([available here](#)), Police Department budget section ([available here](#)), and the Ambulance Services Fund budget section ([available here](#)) contain recent accomplishments and future goals for maintaining and improving safety services provided to the people of Pasco. Growth occurring in the 2019-2020 biennium challenged the resources available to serve and protect residents. The Council and Staff are working to ensure recent accomplishments and future accomplishments improve residents' opinions regarding safety. Overall, the survey results continue to suggest a majority of residents have a favorable opinion of the medical, fire, and police services provided by the City.

**Community Transportation Network** – Promote a highly-functional multi-modal transportation network.

## Funding Dedicated to Walking & Bicycle Path Improvements

The Focus Area section of the NCS survey notes a majority of Pasco rates the overall quality of the transportation system as a desired focus area for Council and Staff. This includes bicycle and pedestrian traffic. The measurement below measures expenditures within each six-year Capital Improvement Plan (CIP) dedicated to improving walking and bicycle paths. The measurement shows these expenditures as a percentage of the overall total expenditures for Transportation projects in each CIP.

Chart 4a

Measurement	Capital Improvement Plan (CIP) Periods				Goal
	2018-2023	2019-2024	2020-2025	2021-2026	
<i>Funds Dedicated for Walking &amp; Bicycle Path Improvements (as a percentage of the Transportation CIP Total)</i>	4.07%	12.22%	18.23%	18.82%	>=12%

The calculations shown Chart 4a suggest the City has been working to respond to residents' requests by taking action to improve paths. Funding dedicated to path improvements has an increasing trend. The City's goal is to ensure, to the extent possible, that at least 12% of funds for Transportation CIP projects support the maintenance and/or expansion of walking and bicycle paths. Expenditures within the 2021-2026 CIP support projects to increase bicycle and pedestrian access to the renovated Peanuts Park in downtown Pasco.

## Funding Dedicated to Resurfacing Existing Roads

Building upon the discussion of the Focus Area results in the NCS survey, the City is also using a measurement to measure the level of funding within the Transportation CIP dedicated to resurfacing, or overlaying, existing roads. Maintaining roads free of potholes, with adequate striping, and with good ride quality is an important part of safety for both the people of Pasco and those visiting the area. Maintaining roadways that provide visitors with good ride quality is an important part of encouraging economic activity in the City. The measurement below measures expenditures within each six-year CIP dedicated to resurfacing existing roadways as a percentage of total Transportation CIP project expenditures.

Chart 4b

Measurement	Capital Improvement Plan (CIP) Periods				Goal
	2018-2023	2019-2024	2020-2025	2021-2026	
<i>Funding Dedicated to Resurfacing Existing Roads (as a percentage of the Transportation CIP Total)</i>	20.15%	20.17%	23.94%	24.83%	>=20%

Funding for the resurfacing of existing roadways has an increasing trend as shown in Chart 4b. These trends also suggest the Council and Staff are working to not only address the concerns of

the people of Pasco, but are also working to address the challenges in road maintenance posed by growth. It is possible funding levels will increase in the future given recent growth activity.

## Survey Results

The results from the NCS survey indicate that 57% of residents rate the overall quality of the transportation system as either good or excellent. While a majority of residents view the quality of the system in a favorable manner, it is possible rapid growth occurring in the years up to and including 2019 challenged the transportation system in place at that time.

Chart 4c

Community Transportation Network Items	2011	2013	2015	2017	2019
Overall quality of the transportation system (Auto, bicycle, foot, bus) in Pasco	NA	67%	72%	77%	57%
Ease of travel by bicycle in Pasco	53%	35%	57%	52%	44%
Ease of walking in Pasco	55%	47%	57%	56%	49%
Walked or biked instead of driving	NA	52%	41%	58%	49%
Sidewalk Maintenance	50%	49%	48%	42%	53%

The survey responses above note a large percentage of the community view bicycle and pedestrian travel systems in a favorable manner. However, the results associated with the items above declined from the levels present in 2017, with the exception of sidewalk maintenance. As noted in the measurements above, and in the Capital Plan and Budgeting section, the City completed transportation projects in the 2019-2020 biennium and has goals to complete additional improvements as part of the 2021-2022 biennial budget. The Council and Staff hope to see an improving trend in survey results going forward.

**Economic Vitality** – Promote and encourage economic vitality.

## Funding for Downtown Revitalization

Downtown Pasco is the heart of the City. The Council and Staff's plans to revitalize downtown Pasco is an important part of keeping Pasco a healthy city and preserving some of its most iconic landmarks. This measurement measures CIP expenditures for downtown revitalization as a percentage of total CIP Expenditures for each CIP period.

Chart 5a

	Capital Improvement Plan (CIP) Periods				
	2018-2023	2019-2024	2020-2025	2021-2026	Goal
<i>Funding for Downtown Revitalization (as a percentage of Total CIP Expenditures)</i>	19.75%	16.51%	11.25%	10.41%	>= 8%

Actions to revitalize the downtown area include renovating Peanuts Park and the adjacent Farmers Market Pavilion. Actions also include improvements to the Lewis Street Overpass and Lewis Street Corridor. The City is investing approximately \$30 Million in these four projects to revitalize the downtown area.

Please see the Public Works – Engineering Department section ([available here](#)), Capital Improvement Plan section ([available here](#)), and the 2021-2022 Adopted Capital Budget section ([available here](#)) for additional information on improving downtown Pasco and the surrounding areas. Once large projects like Lewis Street Overpass and Peanuts Park Revitalization are completed, the City will continue its investment via a business retention program, façade improvements, assistance to the Downtown Pasco Development Association (DPDA) and other programs.

**Number of New Businesses**

As Pasco grows, it is important for the number of businesses to grow. Growth in new businesses provides new employment opportunities and helps support the economic health of the City. This measurement measures the growth in new businesses opening and obtaining business licenses each year. The goal is for the number of businesses to increase on an ongoing basis.

Chart 5b

Measurement	2018	2019	2020	Goal
<i>Number of New Businesses</i>	276	614	1126	Increase

The number of new businesses increased in 2020. New business start-ups for providing services in response to COVID challenges (e.g., food and grocery delivery services) contributed to the increase in new businesses. The Community & Economic Development section of the budget ([available here](#)) contains recent accomplishments and future goals for supporting and expanding businesses in Pasco.

**Lodging Tax Revenue Receipts**

The City of Pasco receives Lodging Tax revenue through a Tourism Promotion Area (TPA) and Hotel/Motel Sales Tax. An interlocal agreement between Pasco, Kennewick and Richland created the TPA. Revenues associated with the TPA must be used for tourism promotion to increase the number of tourists to the area and tourist spending in the area.

Any city or town has the authority to levy Lodging Taxes, also known as “Hotel/Motel Taxes,” on all charges for furnishing lodging at hotels, motels, and short-term rentals (STR), including such activities as Airbnb, bed and breakfasts (B&Bs), RV parks, and other housing and lodging accommodations for periods of time less than 30 days. Lodging Tax revenues must be used for tourism promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities, including: tourism marketing; marketing and operations of special events and festivals designed to attract tourists; operations and capital expenditures of tourism-related facilities owned or operated by a municipality or a public facilities district; and, operations of tourism-related facilities owned or operated by nonprofit organizations (but not capital expenditures). Revenues

may also be used to repay debt for affordable workforce housing within ½ mile of a transit station.

This measurement measures the amount of Lodging Tax revenue received by the City of Pasco. The goal is to increase this revenue stream over time through tourism promotion activities resulting from the work of the City Manager's Office and the Community & Economic Development Department.

Chart 5c

Measurement	2018	2019	2020	Goal
<i>Lodging Tax Revenue Receipts</i>	<b>\$1,017,474</b>	<b>\$966,511</b>	<b>\$577,161</b>	<b>Increase</b>

Revenues declined by approximately 40% in 2020 as a direct result of COVID-19 reducing travel and related occupancy rates. The length of the pandemic may result in lower revenues in future years.

## Survey Results

The NCS survey provides insight into residents' views on the economic vitality of Pasco.

Chart 5d

Economic Vitality Items	2011	2013	2015	2017	2019
Vibrancy of downtown/commercial area	NA	18%	14%	23%	29%
Overall economic health of Pasco	NA	44%	40%	45%	63%
Overall quality of business and service establishments in Pasco	54%	38%	43%	42%	59%

Economic Vitality Items	2011	2013	2015	2017	2019
Employment Opportunities	40%	28%	37%	45%	47%
Availability of affordable quality housing	52%	54%	48%	41%	36%

The survey results in Chart 5d show a small portion of residents feel the downtown commercial area is vibrant. The results have been moving in a more favorable direction since 2015. However, the Council and Staff would prefer the responses to be even more favorable. We are hopeful that funding and work to revitalize Peanuts Park and the Farmers Market, along with Lewis Street improvements, will move the survey results in a more positive direction.

The other survey results suggest a majority of residents have favorable views towards the overall economic health of Pasco and the overall quality of businesses and service establishments. Promoting growth in new businesses may contribute to more favorable results for employment opportunities. Growth has presented challenges for the availability of affordable, quality housing.

**Community Identity** – Identify opportunities to enhance community identity, cohesion, and image.

The Inclusion, Diversity, and Equity Commission, and Art and Culture Commission both play important roles in Pasco's community identity. In February 2018, the Pasco City Council approved Resolution 3820 reinforcing the City's commitment to being an Inclusive City and creating a community Inclusivity Commission. The Council approved a name change in June 2019 to the Pasco Inclusion, Diversity and Equity Commission and extended the terms of the Commissioners to December 2020. The City is committed to embracing diversity and promoting equality among our workforce, residents, businesses and visitors. A seven member ad-hoc commission assists the Council in its efforts to promote inclusivity in Pasco. Commission members must be residents who have lived within the Pasco City limits for at least one year, or who currently own a licensed business operating within the City.

The Arts and Culture Commission advises the City Council on matters relating to public art and culture, including review and evaluation on matters pertaining to the acceptance, procurement, placement and maintenance of public art. The Commission performs other functions as the City's primary resource in matters of public art and culture. The Commission was created by Ordinance No. 4472 in November 2019. All positions are four years terms, with the exception of the Youth Representative, which is two years. Positions will be staggered to ensure continuity of the Commission. The commission includes two community member positions, three art professional positions, an artist position, and a youth representative.

### Communications & Customer Service Outreach

Maintaining open communication channels to keep the residents of Pasco engaged in the City's actions is important for maintaining high service levels and financial stability. The use of social media has been an important community engagement tool, especially during the recent pandemic. Council meetings are also available on the City's webpage to keep the people of Pasco informed of City actions. The table below tracks the City's interactions with its residents through several communication platforms. The goal is to increase usage of these platforms over time. This is important for maintaining engagement with the community and giving the community the opportunity to participate in City government as much as possible.

Chart 6a

Measurements	2018	2019	2020	Goal
<i>Number of Followers: Facebook</i>	8,200	9,900	10,600	Increase
<i>Number of Followers: Twitter</i>			3,800	Increase
<i>Number of Unique Website Visits</i>	347,000	419,000	382,000	Increase
<i>Number of Online Views of City Meetings*</i>	7,000 (VOD)	7,900 (VOD)	16,000 (VOD)**	Increase

\* Includes all programming views on Video on Demand.

\*\* Includes Governor press conferences.

The City recently launched the 'Ask Pasco' application which allows City residents to communicate with or report issues to the City. This was an upgrade to the City's communication system designed to make the system more user friendly. The City launched the application in February 2021. The



City intends to track the use of this application going forward and may incorporate its use into future performance measurements. The City Manager and Finance Department sections of the budget contain recent accomplishments and future goals for maintaining and improving communications and customer service.

## Survey Results

The NCS Survey results provide feedback on citizens' perceptions of topics related to community identity.

Chart 6b

Community Identity Items	2011	2013	2015	2017	2019
Overall opportunities for education, culture, and the arts	NA	52%	40%	55%	47%
Opportunities to attend special events and festivals	NA	37%	39%	39%	47%
Community support for the arts	NA	NA	NA	NA	30%
Sense of community	48%	33%	38%	34%	43%
Openness and acceptance of the community toward people of diverse backgrounds	57%	45%	48%	66%	49%
Pasco as a place to raise children	63%	63%	61%	60%	73%

While survey results for opportunities to attend special event and festivals improved, results for opportunities for education, culture, and the arts declined. The 2019 survey included a new question to assess perceptions of community support for the arts with only 30% of respondents rating this area as excellent or good. The City Manager section of the budget ([available here](#)) contains recent accomplishments and goals for increasing the City's involvement in promoting arts and culture. The City Manager's Office will also be working with the Inclusion, Diversity and Equity Commission in the 2021-2022 biennium. This work may improve future survey results for questions related to openness and acceptance toward people of diverse backgrounds. The survey results suggest a majority of residents feel the City of Pasco is a good place to raise children, with more residents sharing this positive view of Pasco.

## SOURCES:

- National Community Survey for Pasco, WA available at: <https://www.pasco-wa.gov/979/National-Community-Survey>
- Financial Reports for the City of Pasco available at: <https://www.pasco-wa.gov/255/Financial-Reports>
  - [Biennial Budgets](#)
  - [Comprehensive Annual Financial Reports](#)
  - [Capital Improvement Plan documents](#)
- U. S. Census Data available at: <https://data.census.gov/cedsci/>

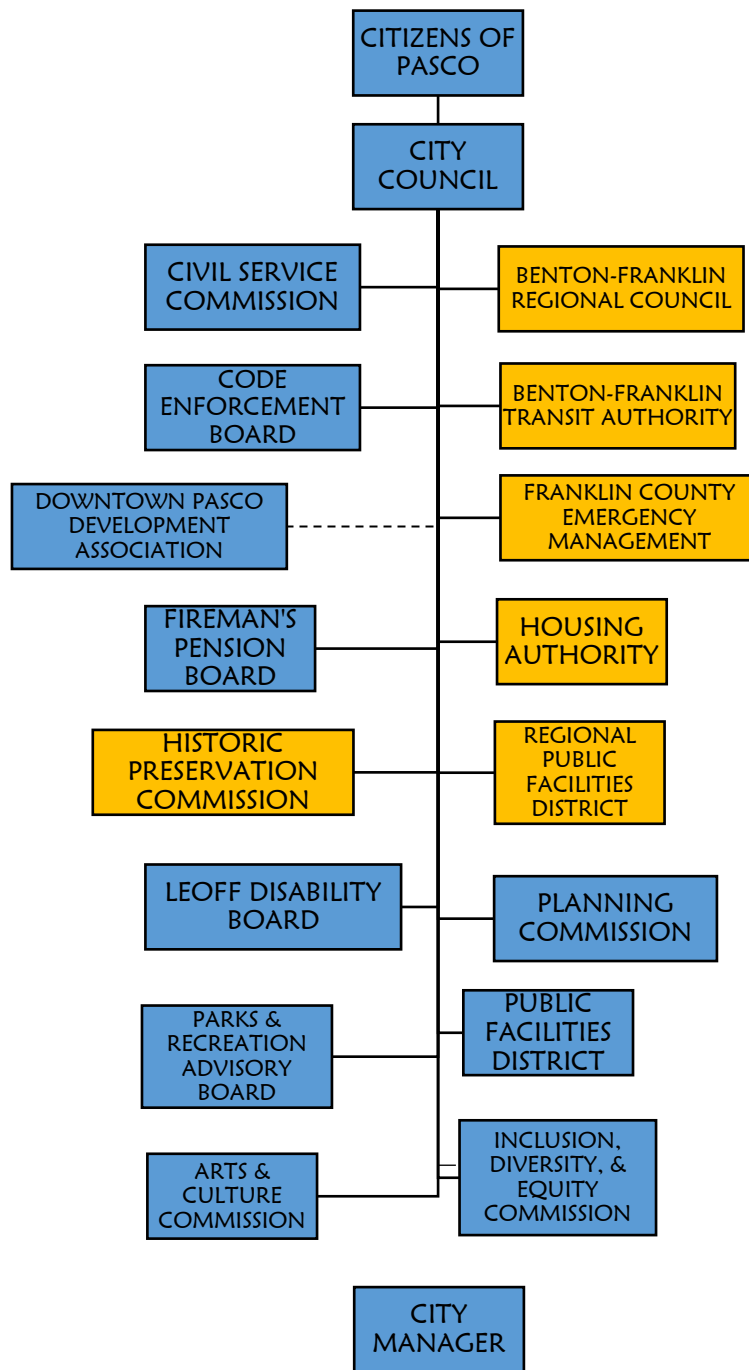


## DEPARTMENTS UNDER GENERAL FUND

The Departmental/Fund Level Budget contains the organizational chart for each of the City's major departments and funds, as well as historical and budgeted expenditures. This section also includes the 2019-2020 accomplishments and 2021-2022 goals for departments.



## City Council



Commissions included are either created or advised by Council.

As discussed in the Budget Message and Budget Overview, the City Council set six goals to guide the work of the City: Quality of Life; Financial Stability; Community Safety; Economic Vitality; and Community Identity. Throughout the biennium, the Council will continue working to improve the lives of the citizens of Pasco.

<b>Council</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Expenditures</b>				
Salaries	90,963	97,677	195,358	201,258
Personnel Benefits	12,196	9,995	19,972	16,252
Supplies	246	879	1,600	6,150
Services	8,513	15,982	43,610	75,111
<b>Department Total</b>	<b>111,918</b>	<b>124,533</b>	<b>260,540</b>	<b>298,771</b>

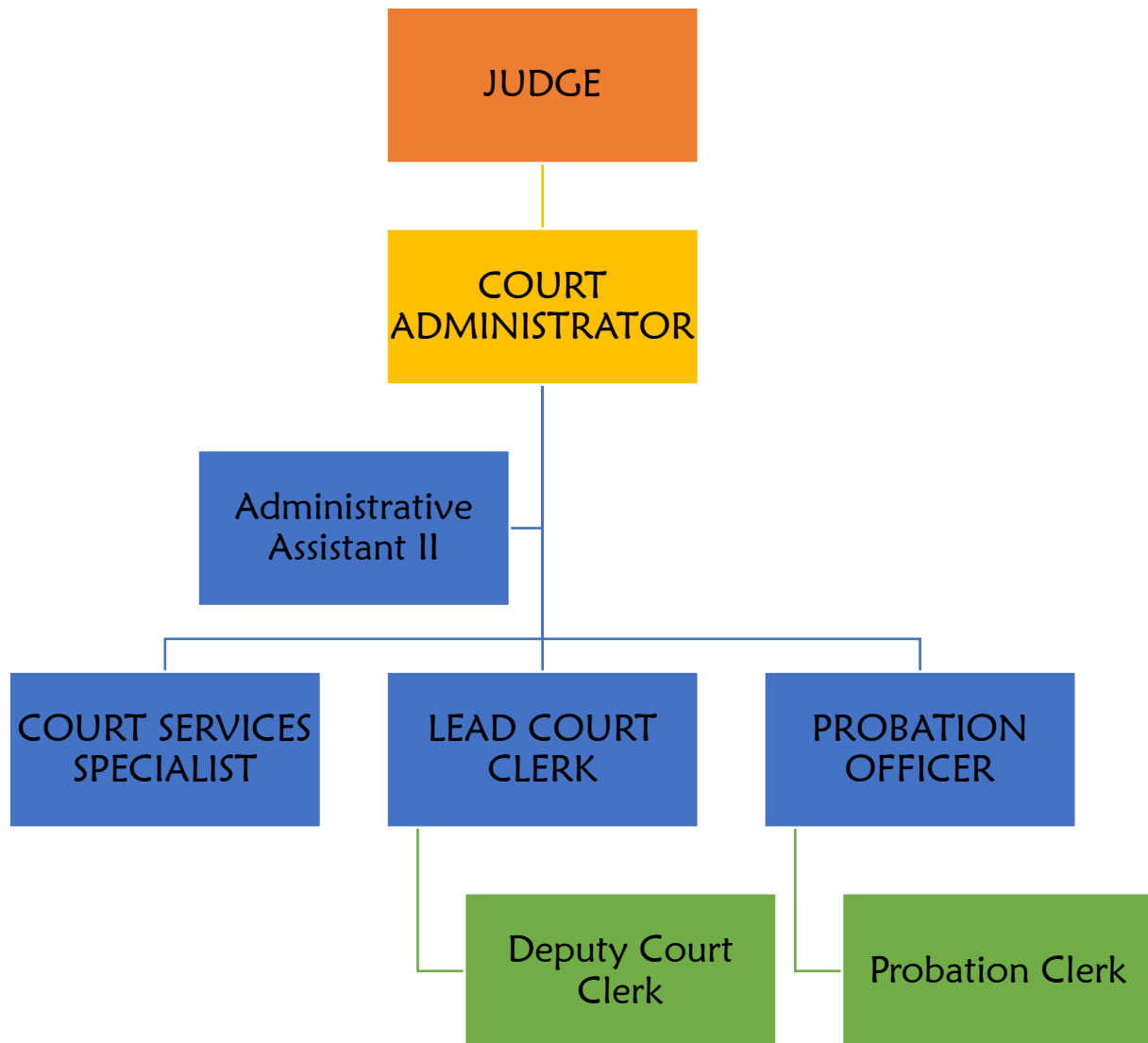
#### City Council Personnel Summary

##### Number of Employees (FTE)

<b>Position</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Mayor	1	1	1	1	1	1	1
Mayor Pro-Tem	1	1	1	1	1	1	1
City Council	5	5	5	5	5	5	5
<b>Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

No changes from 2020 to 2021.

## Municipal Court



<b>Court</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Revenue</b>				
Intergovernmental	-	13,739	-	-
Charges Goods & Services	230,142	202,668	508,000	397,138
Fines & Penalties	128,196	106,572	221,200	209,534
Miscellaneous	52,699	62,335	120,000	129,742
<b>Department Total</b>	<b>411,037</b>	<b>385,314</b>	<b>849,200</b>	<b>736,414</b>

<b>Court</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Expenditures</b>				
Salaries	865,502	849,176	1,829,501	2,163,199
Personnel Benefits	386,517	400,654	840,346	936,309
Supplies	32,685	35,302	88,604	95,204
Services	173,977	293,782	470,246	576,025
Capital Outlays	-	-	-	-
<b>Department Total</b>	<b>1,458,681</b>	<b>1,578,914</b>	<b>3,228,697</b>	<b>3,770,737</b>

### Municipal Court Personnel Summary

#### Number of Employees (FTE)

<b>Position</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Judge	0.75	0.75	0.85	0.85	0.85	0.85
Court Administrator	1	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1	1
Court Services Specialist	2	2	2	2	2	2
Lead Court Clerk	1	1	1	1	1	1
Deputy Court Clerk	6	6	6	6	7	7
Probation Services Clerk	2	2	2	1	1	1
Court Probation Officer	1	1	1	2	2	2
<b>Total</b>	<b>14.75</b>	<b>14.75</b>	<b>14.85</b>	<b>14.85</b>	<b>15.85</b>	<b>15.85</b>

2021 – Adopted addition of 1 Deputy Court Clerk (1 FTE).

# MUNICIPAL COURT

## PURPOSE & DESCRIPTION

Pasco Municipal Court is a court of limited jurisdiction with the jurisdiction to hear certain criminal cases, traffic infractions, non-traffic infractions and parking tickets. Pasco Municipal Court recognizes the importance of treating individuals appearing before the Court in a fair and impartial manner. This ensures that everyone, to the extent possible, feels as though they have truly had their day in court; whether the matter to be heard is civil or criminal in nature.

There are three divisions within the court system;

- Probation which monitors defendants who are placed on active supervision by the Judge at the time of sentencing.
- Graffiti Abatement Program (GAP) assists local business owners and residents the removal of graffiti from their property.
- Community Service is responsible for defendant work crews when ordered to perform a determined number of hours as a case condition of sentencing. These crews assist with graffiti abatement and other tasks within the City of Pasco.

The City of Pasco contracts with the City of Mesa and the Port of Pasco Tri-Cities Airport to hear their cases as well.

## 2019-2020 ACCOMPLISHMENTS

### COURT

- Continue to revise and print forms internally using supplies provided by Administrative Office of the Courts (AOC) in an attempt to reduce costs for forms.
- Continue to investigate the possibility of becoming a paperless court. This is an ongoing goal that will take years to accomplish. However, before pursuing this goal further, the Court must first ensure this is feasible with the new case management system being procured and/or developed by Washington State Administrative Office of the Courts (AOC). The new State mandated case management system will likely be implemented by Pasco Municipal Court in 2021 or 2022, as AOC recently rolled out the new Courts of Limited Jurisdiction Case Management System; which is in Beta testing in 3 other courts beginning December 2020.
- Continue cross-training of probation clerks to perform some functions within the court office. However, vacancy in positions has delayed completion.
- Extensive cross training of clerks to better provide services to the public in the event a clerk is out for an extended period of time.
- Added a new docket to the Court to address hearing requests for the Photo Enforcement Program (Redflex).
- Collaborated with Court, an online company that offers an alternative means of paying court fines and costs (LFOs), to provide a less expensive way for defendants to make payments on their LFOs.
- Installed a drop box allowing the public to leave payments and other important information with the clerk when the public windows are closed.

## PROBATION

- Continued to investigate the implementation of the Moral Reconation Therapy for Domestic Violence (MRT-DV) program.
- Sent our probation officers to MRT-DV training.
- Streamlined our probation officers' duties regarding in court appearances to allow more office time to supervise and meet with probationers.
- Incorporated Zoom remote meetings as a tool to meet with and supervise probationers that cannot come into the office or while the office is closed to the public.

## COMMUNITY SERVICES

- Continue to timely clean-up homeless camps, garbage, and illegal dump sites within the city limits of Pasco.
- Maintained a safe environment looking toward a goal of no injuries while supervising work crew.
- Continue to communicate with all City departments to arrange tasks that can be performed by persons ordered into the work crew program.

## GRAFFITI ABATEMENT PROGRAM

- Acquired a new graffiti removal trailer to assist in quick response to requests for abatement. This trailer will allow use of the equipment in colder weather more so than the previous trailer.

## PRIMARY 2020-2021 CITY COUNCIL GOALS

### QUALITY OF LIFE

- Ongoing efforts to improve efficiency and effectiveness of public resources in the delivery of municipal services, programs, and long-term maintenance and viability of public facilities.

### FINANCIAL SUSTAINABILITY

- Ongoing evaluation of costs, processes and performance associated with delivery of City services including customer feedback and satisfaction, staffing, facilities, and partnership opportunities.
- Instilling and promoting an organizational culture of customer service across all business lines.

## 2021-2022 DEPARTMENT GOALS

### COURT

- Work with Court to get credit card readers at the Clerk's Office so customers have the option of paying with a credit card at the counter.
- Continue to work toward becoming a paperless court. With the implementation of the new CLJ Case Management system, we are coming closer to this goal.
- Continue to streamline procedures and cross-train clerks to improve efficiency in serving the public.



- Upgrade our technologic abilities to seamlessly hold remote hearings for individuals not able to appear personally.
- Work in conjunction with Franklin County to explore providing a means to conduct remote hearings for persons incarcerated in Franklin County Corrections. This would alleviate the need to transport incarcerated defendants to the court room for hearings, therefore reducing the risk of injury or exposure to the clerks and the public.

## PROBATION

- Investigate the implementation of programs more accessible to our predominately indigent customers. This includes MRT-DV offerings to probationers at a much-reduced cost than private domestic violence courses.
- Continue to evaluate the probation caseload to identify low risk cases that are eligible for closure.

## COMMUNITY SERVICES

- Continue to offer services to other City departments as requested.
- Maintain a safe environment with no injuries.

## GRAFFITI ABATEMENT PROGRAM

- Continue to quickly remove graffiti in the City of Pasco, thus improving the City's overall appearance and providing a disincentive for those who engage in graffiti activities.

## PERFORMANCE MEASURES

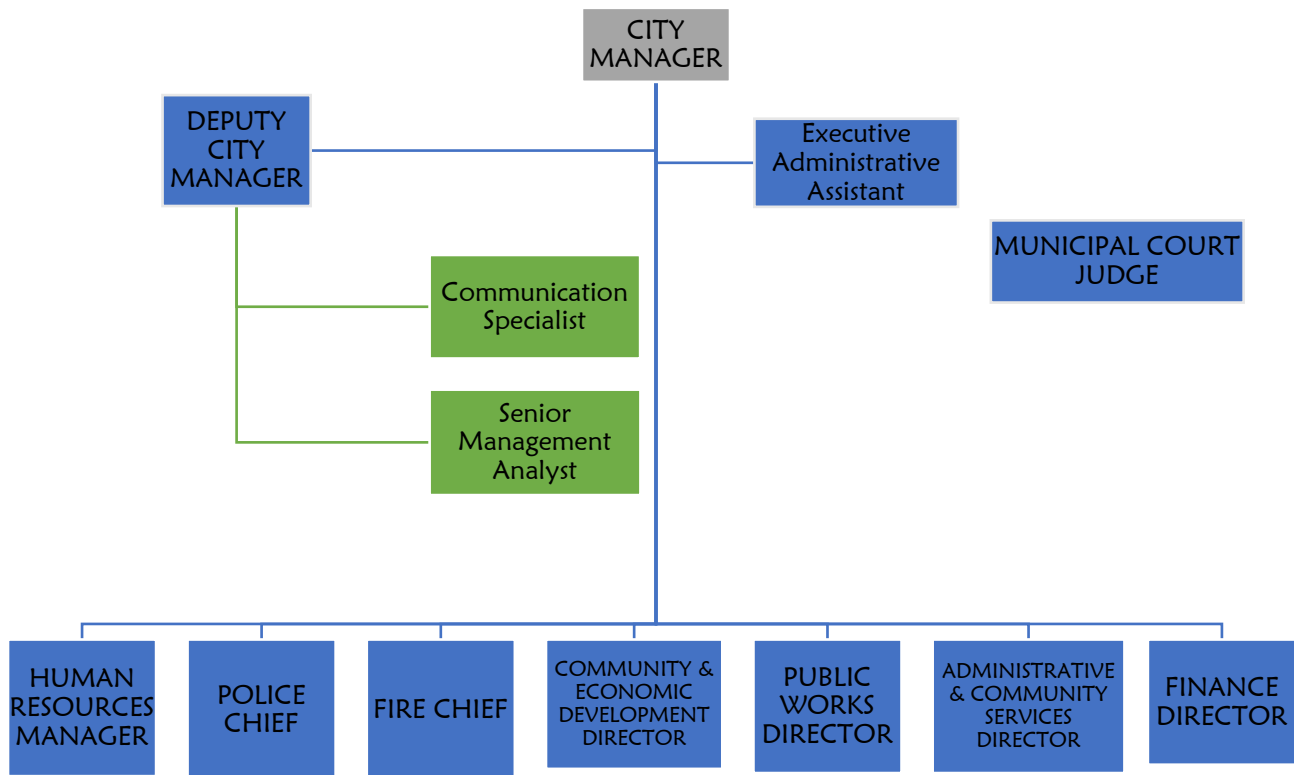
Measure	2018	2019	2020	2021 est.	2022 est.
# of work crew hours performed in lieu of jail time	8,788	8,980	2,116*	TBD**	TBD**
# of GAP service hours	8,788	8,980	2,116*	TBD**	TBD**
# of GAP locations	1,458	2,397	2,467	2,400	2,400

\* Program was in effect until March 2020 when COVID-19 restrictions were implemented.

\*\* Will depend on COVID-19 restrictions.



## City Manager



<b>City Manager</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Revenue</b>				
Charges Goods & Services	12,000	-	-	-
Miscellaneous	7,386	5,524	-	24,096
<b>Department Total</b>	<b>19,386</b>	<b>5,524</b>	<b>-</b>	<b>24,096</b>

<b>City Manager</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021- 2022 Budget</b>
<b>Expenditures</b>				
Salaries	963,139	987,040	2,045,497	1,282,999
Personnel Benefits	367,516	364,658	796,418	476,450
Supplies	98,581	16,385	753,017	1,660,710
Services	242,916	251,084	666,204	210,941
Capital Outlays	37,486	6,462	-	-
<b>Department Total</b>	<b>1,709,638</b>	<b>1,625,629</b>	<b>4,261,136</b>	<b>3,631,100</b>

<b>All City</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Revenue</b>				
Taxes	33,329,260	34,494,612	74,418,849	81,556,087
Licenses & Permits	731,545	1,109,870	1,729,000	1,850,803
Intergovernmental	2,024,529	1,958,477	3,860,240	3,685,474
Charges Goods & Services	2,659,271	2,914,569	6,475,760	6,383,779
Miscellaneous	417,020	628,868	768,200	907,079
<b>Department Total</b>	<b>39,161,625</b>	<b>41,106,396</b>	<b>87,252,049</b>	<b>94,383,222</b>

<b>Non-Departmental</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Revenue</b>				
Charges Goods & Services	32,373	37,848	57,896	57,896
Miscellaneous	34,020	647,425	59,000	59,000
Debt Proceeds	-	-	17,250,000	366,528
Capital Asset Sale	-	140,212	-	-
Transfer in	638,000	236,333	455,200	1,269,762
<b>Department Total</b>	<b>704,393</b>	<b>1,061,818</b>	<b>17,822,096</b>	<b>1,753,186</b>

<b>Non-Departmental</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Expenditures</b>				
Salaries	-	-	-	-
Personnel Benefits	23,583	3,756	-	-
Supplies	38,629	38,037	85,416	85,416
Services	1,963,081	2,833,259	4,282,339	4,704,321
Capital Outlays	6,796	-	-	-
Transfer & Pass through	2,402,716	-	-	-
Debt Principal & Interest	1,182,947	1,167,300	5,225,634	3,780,250
<b>Department Total</b>	<b>5,617,752</b>	<b>2,875,052</b>	<b>4,367,755</b>	<b>4,789,737</b>

### City Manager Personnel Summary

<b>Position</b>	<b>Number of Employees (FTE)</b>					
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
City Manager	1	1	1	1	1	1
Deputy City Manager	1	1	1	1	1	1
Executive Assistant	1	1	1	1	1	1
Policy Analyst	0	1	1	0	0	0
Senior Management Analyst	0	0	0	1	1	1
Communications Program Manager	1	1	1	1	1	1
Payroll Specialist*	1	0	0	0	0	0
Administrative Assistant II	1	1	1	0	0	0
HR Specialist	1	1	1	0	0	0
HR Manager	1	1	1	0	0	0
Senior HR Analyst	1	0.7	0.7	0	0	0
Safety & Training Specialist	1	1	1	0	0	0
<b>Total</b>	<b>10</b>	<b>9.7</b>	<b>9.7</b>	<b>5</b>	<b>5</b>	<b>5</b>

2020 – 1 FTE was added to HR Department and the department was moved out of City Manager's office and created as its own directorate.

No changes from 2020 to 2021.

# CITY MANAGER & EXECUTIVE DEPARTMENT

## PURPOSE & DESCRIPTION

The Executive Department consists of the City Manager's Office and Communications Division. The department helps resolve issues by promoting communication among the City Council, community partners, city departments and Staff.

The City Manager's Office is directly responsible to the City Council. It formulates policy recommendations across a broad spectrum of issues for City Council consideration and implements the policies and goals of the City Council, assuring fair and equitable application. The City Manager manages and coordinates the overall operations of the City and assures efficient delivery of municipal services and programs by providing leadership, coordination and development of City departments.

The Communications Division coordinates public outreach and media relations efforts to implement effective communication and outreach to the community including: City publications, website, social media, press releases, public service announcements, and operations of the City government access channel, PSC-TV.

## 2019-2020 ACCOMPLISHMENTS

### CITY MANAGER

- Guided the onboarding of new Councilmember and assisted City Council with its first virtual biennial goal setting retreat in September 2020.
- Provided leadership and coordination of the City's COVID response.
- Led City and participated in regional COVID related efforts to strengthen inter-agency collaboration, minimize duplication of efforts, and increase transparency.
- Implemented compliance, resource, and training system, PowerDMS, citywide.
- Completed all-staff workplace diversity training.
- Named one of 20 All-America City finalists and coordinated City and partner agency participation in awards competition in Denver, Colorado (2019).
- Supported small businesses by distributing small business re-opening packs for Phase 1.5.
- Assisted with the development and advocacy of the City Council's legislative agenda with the Washington State Legislature.
- Continued to enhance City economic development efforts and opportunities with special emphasis on downtown Pasco, developing industrial areas and the growing northwest (Broadmoor) area of the community.
- With the CED and PW Directors, integrated development engineering services into CED to create a one-stop permit center.
- Established Human Resources as a stand-alone department.
- Facilitating the construction of a new animal shelter among the cities of Kennewick, Richland and Pasco.
- Provided appropriate leadership and direction to Directors, key Staff, consultants, attorneys on all major projects and initiatives.

- Assumed administration/facilitation of the Inclusion, Diversity and Equity Commission.
- Assisted Council in establishing and assumed administration of the Arts and Culture Commission.

## COMMUNICATIONS

- New City logo design and rollout.
- Completion of program highlighting history of African-American experience in Pasco.
- Transition to High Definition for PSCTV Channel 191.
- Continuation of radio ads in English on KONA-AM/FM and in Spanish on 92.5 La Super.
- Recognition by the National Association of Telecommunications Officers & Advisors (NATOA) in the Government Programming Awards in three categories – Overall Excellence, Election Coverage (for the 2019 Candidate Forum), and Public/Community Meetings (for coverage of the Pasco City Council).
- COVID Response
  - Coordination with City Staff on COVID messaging via website, social media, broadcast radio, and television.
  - Coordination with area agencies on community COVID messaging, including Governor’s press conference, several Mayors’ press conferences, Council public service announcement, and more.
- Coordination with Staff on remote meeting implementation.

## PRIMARY 2020-2021 CITY COUNCIL GOALS

The City Manager supports the implementation of City Council’s goals through departments, the following are goals managed by the Executive Department:

### QUALITY OF LIFE

- Ongoing efforts to improve efficiency and effectiveness of public resources in the delivery of municipal services, programs, and long-term maintenance and viability of public facilities.
- Collaborating with the Inclusion, Diversity and Equity Commission and community leaders to enhance engagement efforts and organizational cultural competency.

### FINANCIAL SUSTAINABILITY

- Instilling and promoting an organizational culture of customer service across all business lines.

### COMMUNITY SAFETY

- Collaborating with regional and community partners to evaluate and implement strategies to reduce the incidence of homelessness.
- Leveraging and expanding partnerships to maintain and enhance behavioral health services to community members in crisis being assisted by police and fire.



## ECONOMIC VITALITY

- Downtown revitalization efforts of Downtown Pasco Development Authority (DPDA), post-COVID restart, and City initiatives such as Downtown Master Plan process and sign code modifications.
- Active partnerships in the planning and development of strategies to promote tourism and deployment of assets to spur economic activity.

## COMMUNITY IDENTITY

- Providing opportunities for community engagement through Boards, Commissions, volunteer opportunities, social media, forums, and other outlets.
- Enhanced inter-agency and constituent coordination developed during the pandemic.
- Continued efforts of the community identity/image enhancement campaign to include promotion of community and organizational successes.
- Enhanced participation and support of cultural events occurring within the community.
- Support of the Arts and Culture Commission in promoting unity and the celebration of diversity through art and culture programs.

## 2021-2022 DEPARTMENT GOALS

### CITY MANAGER

- Creation of a Customer Service Program to instill and promote an organizational culture of customer service across all business lines.
- Develop organizational training program to include customer service and organizational cultural competency.
- Develop Community Cares Initiative in collaboration with regional and community partners.
- Support the newly established Arts and Culture Commission work plan.
- Support the Inclusion, Diversity and Equity Commission to deliver actionable items for City Council consideration. Additional funds budgeted to support facilitation of the Commission and Commission efforts.
- Coordination with departments on several key strategic plan efforts.
- Create Employee Engagement and Professional Development Committees.

### COMMUNICATIONS

- Continuation of support for COVID messaging and remote meeting capabilities.
- Identification of new video server for PSC-TV.
- Support of City wayfinding program via proper implementation of City logo standards.
- Investigation of feasibility of All-America City program for 2021 and 2022.
- Increase production of local PSAs and short programs for PSC-TV, social media, and website.
- Regular distribution of Pulse newsletters via utility bills.

## PERFORMANCE MEASURES

Measure	2018	2019	2020	2021 est.	2022 est.
# of followers: Facebook	8,200	9,900	10,600	11,500	13,000
# of followers: Twitter			3,800	3,900	4,000
# of press releases	24	24	24	24	24
# of unique website visits	347,000	419,000	382,000	400,000	410,000
# of online views of city meetings**	7,000	7,900	16,000***	10,000	11,000

\* Due to the COVID-19 pandemic.

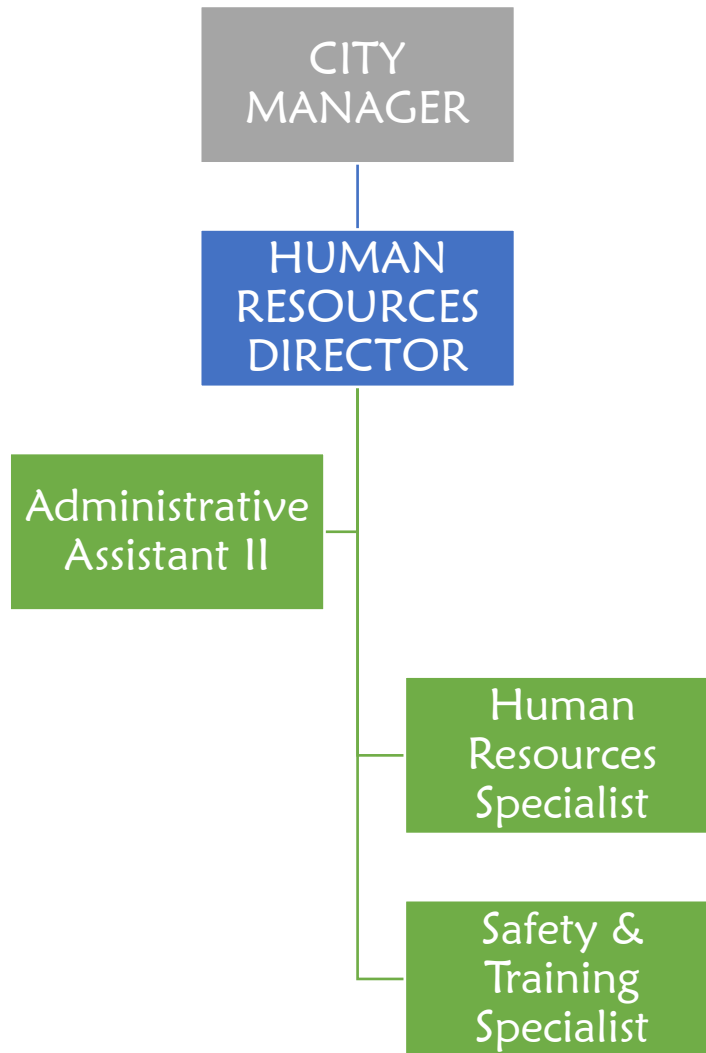
\*\* Includes all programming views on Video on Demand.

\*\*\* Includes Governor press conferences.

## SACAJAWEA HISTORICAL STATE PARK



## Human Resources



Human Resources	2017 Actual	2018 Actual	2019-2020 Budget	2021 Budget	2022 Budget	2021-2022 Budget
Expenditures						
Salaries	-	-	-	387,805	399,319	787,124
Personnel Benefits	-	-	-	165,946	169,029	334,975
Supplies	-	-	-	5,100	5,243	10,343
Services	-	-	-	279,864	311,787	591,651
Capital Outlays	-	-	-	-	-	-
Department Total	-	-	-	838,715	885,378	1,724,093

### Human Resources Personnel Summary

#### Number of Employees (FTE)

Position	2017	2018	2019	2020	2021	2022
HR Director	0	0	0	0.5	0.5	0.5
Administrative Assistant II	0	0	0	1	1	1
HR Specialist	0	0	0	3	3	3
Senior HR Analyst	0	0	0	0	0	0
Payroll Specialist	0	0	0	0	0	0
Safety & Training Specialist	0	0	0	1	1	1
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>

2020 – Department was moved from Executive to its own department.

Addition of 1 FTE for Administrative Assistant II.

# HUMAN RESOURCES DEPARTMENT

## **PURPOSE & DESCRIPTION**

The Human Resources Department's mission is to provide support and services to the City of Pasco employees and maintain effective working relationships with outside organizations and the general public.

Our major functions consists of benefits administration, compensation, classification evaluation, including wage and job description analysis, employee relations, labor relations, including negotiation and implementation of collective bargaining agreements (CBA), ensuring compliance with State and Federal employment law and City policies and procedures, and managing the recruitment process for all positions in the City business lines and civil service (Police and Fire) and provide a safe and healthy workplace for employees.

## **2019-2020 ACCOMPLISHMENTS**

- Recruitment of employees to ensure delivery of essential services and public safety:
  - 113 FTEs.
  - 62 Seasonal Staff.
  - 57 lifeguards (2019 only, due to COVID-19 restrictions).
  - 19 Civil Service through 7 Assessment Centers.
- Bargained and settled International Association of Fire Fighters (IAFF) CBA prior to expiration on December 31, 2020.
- Completed bargaining with Pasco Police Officers Association (PPOA).
- Implemented new Washington Paid Family and Medical Leave law and entitlements.
- Assisted in the reorganization of Engineering and Community & Economic Development to create Development Services and Permit Center.
- Assisted in the reorganization of Parks & Facilities Division which used a budget-neutral approach to add (7) FTEs to provide year-round maintenance services.
- Streamlined and enhanced New Employee Orientation and initiated use of PowerDMS.
- Created training for new managers.
- Completed review and organization of Civil Service files to ensure consistent records management system.
- Continued efforts to improve efficiencies through streamlining hiring practices (online I-9 management system and E-Verify).
- COVID-19 Response:
  - Managed Families First Coronavirus Response Act (FFCRA), created personnel policy to ensure compliance with new employer leave requirements.
  - Implemented several temporary personnel policies and procedures and provided guidance to Staff, managers, and supervisors to ensure organizational safety.
  - Developed recruitment and interview processes to advance essential positions while navigating state restrictions.
  - Promptly managed Employment Security Department (ESD) social security breach.
  - Split safety/risk position and divided duties between two positions to create a dedicated safety and training position.

## PRIMARY 2020-2021 CITY COUNCIL GOALS

The Human Resources Department supports the implementation of City Council's goals through the following objectives:

### QUALITY OF LIFE

- Ongoing efforts to improve efficiency and effectiveness of public resources in the delivery of municipal services, programs, and long-term maintenance and viability of public facilities.

### FINANCIAL SUSTAINABILITY

- Ongoing evaluation of costs, processes and performance associated with delivery of City services including customer feedback and satisfaction, staffing, facilities, and partnership opportunities.
- Instilling and promoting an organizational culture of customer service across all business lines.

### COMMUNITY SAFETY

- Working to achieve and maintain target fire response times through operational improvements and long-range strategic planning of facilities and staffing.

### COMMUNITY IDENTITY

- Enhanced inter-agency and constituent coordination developed during the pandemic.
- Enhanced participation and support of cultural events occurring within the community.

## 2021-2022 DEPARTMENT GOALS

- Achieve Society for Human Resources Management (SHRM) professional certifications for all department staff ensuring professional development commitment and industry best practices.
- Achieve Specialist in Safety & Health – Construction Industry (SSH-CI) professional certification for Safety & Training Coordinator ensuring commitment to up-to-date safety practices for industry related practices within the City.
- Assist in the coordination of comprehensive Citywide training program to include:
  - Expanded management and leadership training
  - Organizational cultural competency
  - Customer service
  - Software applications and systems
- Conduct review of recruitment practices with a culturally competent lens.
- Conduct review, update all job descriptions, and improve accessibility for staff and public.
- Complete job analysis of all job classifications.
- Bargain Pasco Police Officers Association (PPOA) CBA, which expires on December 31, 2021.
- Bargain International Union of Operating Engineers (IUOE) CBA, which expires on December 31, 2021.



- Continue to update personnel policies and Pasco Municipal Code with changing state and federal employment law requirements.
- Identify external agency to assist in acquiring talent for hard to fill seasonal positions.
- Continued to update Accident Prevention Program
- Implement streamlined injury reporting process
- Work with Senior Management Analyst/Risk Manager to streamline property damage reporting process
- Implement Electrical Safety Program.
- Train, coach, and empower (4) new Human Resources professionals to ensure their success and continued satisfaction.
- Train, coach, and empower 1 new Safety & Health professional to ensure their success and continued satisfaction.

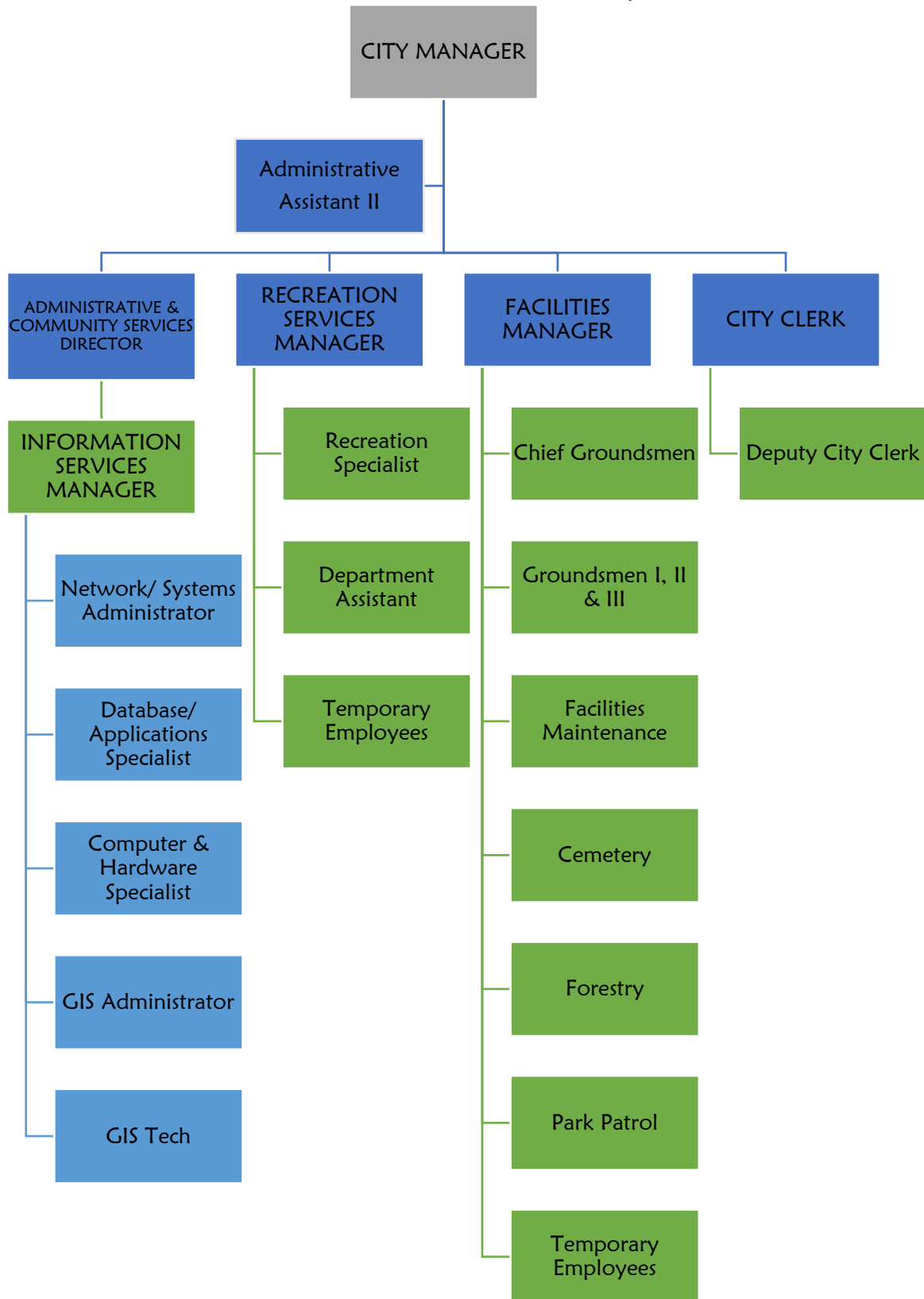
## PERFORMANCE MEASURES

Measure	2018	2019	2020	2021 est.	2022 est.
# of Job Descriptions Updated and Reviewed	7	10	29		
# of AO and PMC Reviewed	1	2	2		
# of FTE Positions Filled	106	86	45		
Mandatory Safety Trainings Completed	N/A	N/A	N/A		
Loss Time Incident Rate	N/A	N/A	N/A		

MEMORIAL POOL (PRE-COVID-19)



## Administrative & Community Services



<b>ACS</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Revenue</b>				
Intergovernmental	19,033	13,533	-	40,000
Charges Goods & Services	250,650	271,868	552,351	452,161
Miscellaneous	70,143	77,243	150,400	138,863
<b>Department Total</b>	<b>339,826</b>	<b>362,644</b>	<b>702,751</b>	<b>631,024</b>

<b>ACS</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Expenditures</b>				
Salaries	2,881,021	2,906,899	6,287,266	7,000,784
Personnel Benefits	1,177,701	1,158,693	2,617,821	2,801,993
Supplies	581,223	604,572	1,158,962	1,301,774
Services	2,666,183	2,767,088	5,564,063	7,162,114
Capital Outlays	64,371	53,509	589,702	839,079
<b>Department Total</b>	<b>7,370,499</b>	<b>7,490,761</b>	<b>16,217,814</b>	<b>19,105,744</b>

<b>Library</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Revenue</b>				
Miscellaneous	80	30	200	-
<b>Department Total</b>	<b>80</b>	<b>30</b>	<b>200</b>	<b>-</b>

<b>Library</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Expenditures</b>				
Supplies	3,857	4,021	9,400	9,400
Services	1,441,692	1,371,873	2,896,418	3,272,456
<b>Department Total</b>	<b>1,445,549</b>	<b>1,375,894</b>	<b>2,905,818</b>	<b>3,281,856</b>

Administrative & Community Services Personnel Summary						
Number of Employees (FTE)						
Position	2017	2018	2019	2020	2021	2022
Admin. & Comm. Services Director	1	1	1	1	1	1
Information Services Manager	1	1	1	1	1	1
Network Administrator	1	1	1	1	1	1
GIS Administrator	1	1	1	1	1	1
Database Administrator	1	1	1	1	1	1
Information Services Tech - GIS	1	1	1	1	1	1
IS Specialist	2	2	2	1	1	1
Database Specialist	1	1	1	1	2	2
Systems Administrator	1	1	2	3	3	3
Legal Secretary/Paralegal	1	1	-	-	-	-
Recreation Services Manager	1	1	1	1	1	1
Facilities Manager	1	1	1	1	1	1
Assistant Facilities Manager	0	0	0	1	1	1
Chief Groundsman	2	2	2	0	0	0
Groundsman I	8.5	8.5	8.5	5	5	5
Groundsman II	1	1	1	3	3	3
Groundsman III	0	0	0	6.5	6.5	6.5
Facilities Lead	0	0	0	2	2	2
Facilities Maintenance I	2	2	1	2	2	2
Arborist	1	1	1	1	1	1
Lead Recreation Specialist	1	1	1	1	1	1
Recreation Specialist	1	1	2.05	2.05	2.05	2.05
City Clerk	1	1	1	1	1	1
Deputy City Clerk	0	0	1	1	1	1
Administrative Assistant II	1	1	1	1	1	1
Department Assistant II	1	1	1	1	1	1
<b>Total</b>	<b>32.5</b>	<b>32.5</b>	<b>33.55</b>	<b>40.55</b>	<b>41.55</b>	<b>41.55</b>

2020 – Reallocated seasonal labor (7 FTE).

2021 – Adopted addition of 1 Database Specialist (1 FTE).



## LAMPSON CABLE BRIDGE RUN (PRE-COVID-19)



## ADMINISTRATIVE AND COMMUNITY SERVICES

### **PURPOSE & DESCRIPTION**

The Administrative and Community Services Department provides integral and innovative services and venues to deliver a variety of services to Pasco residents and staff in support of exceptional quality of life for the community.

The City Clerk's Office oversees the preservation, protection, and accessibility of the City's records, which provides fundamental integrity to the structure of the City and ensures the overall transparency of the organization to the public. The City Clerk's Office oversees the processing of public records requests, claims for damages, as well as the recruitment of the City's Boards and Commission members. The City Clerk supports City Council Meetings, create, and maintains minutes, ordinances, and resolutions adopted by Council.

Information Services delivers the entire underlying technological support for all City departments and functions, as well as the provision and support of technological interface with the community, such as telecommunications systems, all automated municipal information applications including GIS, remote access points for traffic, utility monitoring, and Supervisory Control and Data Acquisition (SCADA) support for multiple civic operations plants and infrastructure (irrigation, water, wastewater, and agricultural reuse water).

Parks and Facilities is responsible for maintaining over 400,000 square feet of buildings throughout the city limits including City Hall, the 1<sup>st</sup> Avenue Center, the Martin Luther King Center, the Pasco Boat Basin, Gesa Stadium, and Sun Willows Golf Course. It is also responsible for maintenance of all City parks, trails, and boulevards and associated infrastructure throughout the year. Additional administration of the cemetery, urban forestry, and park rangers is within this division.

Recreation Services is responsible for the operation and implementation of recreational venues and activities in the community, including the management of Memorial Pool and Softball Complex, senior programs, youth and adult sports leagues, and after school programs. Additionally, Recreation manages and interfaces with all sports tournaments in Pasco, events such as the Lampson Cable Bridge Run, movies in the park, Winterfest, and cooperates on numerous other events with community groups.

### **2019-2020 ACCOMPLISHMENTS**

#### **CITY CLERK**

- Implemented electronic public records request platform improving compliance tracking, delivery capabilities, and response times.
- Completed reorganization of the City Clerk's Office including recruitment of new City Clerk and reallocated departmental FTE to fill much needed Deputy City Clerk to manage increased public disclosure requests, such as newly implemented police body worn camera.
- Assumed recruitment process of the City's Boards and Commissions to provide consistent procedures and future member database; 22 members appointed or reappointed in 2020.



- Updated Public Records Request Policy to effectively meet changed public disclosure climate.
- Assisted in the City Council meeting process during the COVID-19 pandemic including: create a virtual meeting process, review of issuance of emergency orders, development of new administrative orders, meeting notifications, remote work sites, and virtual recruitment of Board and Commission members.
- Completed annual Joint Legislative Audit and Review Committee's (JLARC) public records requests for the years of 2018 and 2019.
- Researched and identified alternative public records requests platforms to provide additional efficiencies for the processing of public records requests, maintaining required logs and provide the reporting module required by JLARC.
- Audited compliance of Open Government Trainings Act training for Board and Commission members and implemented procedure to achieve and maintain compliance.

## INFORMATION SERVICES

- Implementation and expansion of technology to support remote work force for continuity of operations during the COVID-19 response including hardware, software, remote access, and remote service assistance.
- Technology services and support for multiple Emergency management stand-up operations for the City and multiple jurisdictional needs.
- Expansion of Enterprise Geographic Information System (GIS) to support COVID-19 data collection, management, and dashboard to track and assist daily management decision processes.
- Planned new construction technology for: Fire Stations 81, 82, 83 and 84; City Facilities Shop; Peanuts Park; Animal Shelter; and Lewis Street Overpass.
- Expanded Fiber network connectivity to traffic-controlled intersections along 20th Ave, Oregon Ave, and Lewis Street Corridors to allow remote traffic management control.
- Upgraded SCADA control systems at two lift stations, water supply intake, and the reuse facility to allow improved connectivity, monitoring, and operator control.
- Completion of 2020 Aerial Flyovers, updated imaging to City departments for informational, planning, enforcement, and development purposes.
- Remodel and rewiring of City Hall, included multiple phased support of additional network data/wire closets, expansion of fiber optic connectivity, and increased network throughput onsite/datacenter, Wi-Fi access point expansion, and office, equipment, and staff relocations.
- Implementation of Enterprise Security Camera Control System to include all building security cameras/locations and traffic control cameras on a single unified system to allow multiple user types onsite and remote access as required for operations.
- Collaboration with Franklin PUD to expand public Wi-Fi internet access into underserved areas to help support COVID-19 remote schooling needs.

## PARKS AND FACILITIES

- Awarded \$960,000 competitive RCO Grant for the replacement of the existing boat launch, the dock, and park restroom at Schlagel Park. This project is the beginning of

several revitalization projects slated for the area between the Port of Pasco and the City of Pasco.

- Complete vital Cemetery improvements, including:
  - Rebuilt Baby Memorial Garden by providing new sidewalks, landscaping and expansion of plots.
  - Addressed ADA needs including new wider sidewalks at the Veterans Memorial and added new funeral service area to hold ADA-friendly services.
  - Built Memorial Gardens, installed benches, and designed future Veterans of All Wars and Service Animal memorials.
- Completed City Hall Remodel.
- Facility assistance for other departments including:
  - Fire Department (Burn Prop, Scuba Tank Refilling Station, Admin Building HVAC upgrades, and new COVID-19 Testing center).
  - Police Interview Rooms were upgraded, storage outbuildings installed, and gates replaced to improve security of City assets.
  - Public Works remodel of administration office area and front office, installed doors for the Water Department, upgraded HVAC systems for the Water Department, Operations and the Treatment Plant; prepared building with electrical for vehicle lifts.
- Updated landscape at multiple locations, including: Multi Modal Building, City Hall, Cemetery Office, 20th Ave, Welcome to Pasco signs, and bike trailheads.
- COVID-19 assistance, including: prepared MLK as decontamination facility; installed Plexiglas shields for all departments; installed higher MERV rated filters; established supply center for all departments; and provided decontamination needs for all departments.
- Facilities Reorganization: Reallocated annual budget for seasonal labor to hire 7 permanent FTEs to provide a higher level of service year-round.

## RECREATION SERVICES

- Through public engagement process, designed and bid Chapel Hill Neighborhood Park and Phase 1 of the 'A' Street Sports Complex.
- Held CommUNITY Senior Picnic with over 900 participants and brought in over \$11,000 of sponsorships for event.
- Developed and sent out community Parks and Recreation survey.
- Received Scholarship funding through CDBG for up to \$4,000 for programs.
- Started Summer Movie Series – Movies shown on the 3rd Friday of June, July and August, with an average attendance of over 100 people.
- Partnered with the Mid-Columbia Libraries to host two events in Memorial Park with an attendance of over 250 at each.
- Received \$350,000 RCO Youth Athletic Facilities Grant for the development of Phase 1 of the 'A' Street sports complex.
- Held successful Grand Old 4th of July Celebration with an estimated 20,000 people in attendance at the parade (2019).
- Held successful Lampson Cable Bridge Run with 2,099 registered participants.

- Partnered with Kennewick and Richland to hold the Tri-Cities Carpool Cinema, a drive-in style movie series. We had over 300 cars in attendance in Pasco. Received \$1,500 each in sponsorship from Numerica and Windermere (COVID-19 Program).
- Held first ever HalloWeekend Cinema, Drive-in Movies with approximately 130 cars in attendance. Received \$2,600 in sponsorship assistance.
- Published (13) weeks of Staycation daily educational and active virtual activities for residents to participate in during school closure (COVID-19 Program).
- Successfully converted annual Grand Old 4th of July Celebration into a virtual and self-led celebration (COVID-19 Program).
- Established ongoing COVID-19 PPE distribution for the City (COVID-19 Program).
- Cross-trained Staff to support Finance-Customer Service and Municipal Court (COVID-19 Program).
- Assisted Ben Franklin Health District with masking surveys throughout to curb COVID-19 cases regionally (COVID-19 Program).
- Held 3 successful virtual running and multi-sport challenges to help keep people healthy, active, and outdoors (COVID-19 Program).

## PRIMARY 2020-2021 CITY COUNCIL GOALS

### QUALITY OF LIFE

- Continuing efforts toward designing, siting, programming needs, and site selection for a Community Center and pursuing acquisition of land for a future Community Park.
- Developing Phase I of the 'A' Street Sporting Complex and continue efforts to provide additional soccer and sports fields.
- Coordinating with the Pasco Public Facilities District to develop a public education campaign, financial analysis and prepare a ballot measure concerning the development of a regional aquatic facility for consideration by the people.
- Completing construction of a new Animal Control Facility.
- Ongoing efforts to improve efficiency and effectiveness of public resources in the delivery of municipal services, programs, and long-term maintenance and viability of public facilities.
- Updating Parks and Facilities Comprehensive Plan to include: public facilities inventory, needs assessment, level of service, and centers evaluation.

### FINANCIAL SUSTAINABILITY

- Regular evaluation of services and programs to confirm importance to community, adequacy, and cost-benefit.
- Continuation of cost of service and recovery targets in evaluating City services.
- Ongoing evaluation of costs, processes and performance associated with delivery of City services including customer feedback and satisfaction, staffing, facilities, and partnership opportunities.
- Instilling and promoting an organizational culture of customer service across all business lines.

## ECONOMIC VITALITY

- The construction of Peanuts Park and Farmers Market and continued efforts to pursue streetscape and gateway upgrades.
- Active partnerships in the planning and development of strategies to promote tourism and deployment of assets to spur economic activity.

## COMMUNITY IDENTITY

- Continued efforts of community surveying through traditional methods and the application of new technologies.
- Providing opportunities for community engagement through Boards, Commissions, volunteer opportunities, social media, forums, and other outlets.
- Enhanced inter-agency and constituent coordination developed during the pandemic.
- Continued efforts of the community identity/image enhancement campaign to include promotion of community and organizational successes.
- Enhanced participation and support of cultural events occurring within the community.

## 2021-2022 DEPARTMENT GOALS

### ADMINISTRATION

- Conduct strategic plan for Parks and Facilities.
- Conduct Strategic plan for Recreation Services.
- Comprehensive update to Parks and Facilities Master Plan.
- Complete location Assessment for Community Center.
- Work with the Pasco Public Facilities District on ballot initiative for Aquatic Center.
- Complete construction of new Animal Shelter.
- Audit departmental files and documents including:
  - Storage boxes at Columbia Industries
  - Office file cabinets.
- Archive and develop a tracking system for all ACS Contracts/Agreements.
- Audit City Clerk's Vault and develop tracking system.

### CITY CLERK

- Implementation of the replacement Public Records Requests software platform. The new software program is used by a majority of cities and other public entities throughout Washington State and will afford consistency from one agency to another assisting requesters.
- Implement a citywide records management program; review and dispose of backlogged records; set up records retention policies for timely destruction following the Washington State Archivist's Records Retention Schedules.
- Update enterprise content management software (Laserfiche) to meet citywide records management needs including a "scan and toss" policy.
- Establish a citywide electronic signature (E-Signature) policy.

- Create or purchase a database for the management of the Boards and Commissions members.
- Create an on-boarding training for new board and commission members.
- Create an annual training schedule for current board and commission members to develop their skills as effective board/commission members.
- Continued professional development of the City Clerk's Office Staff to ensure that staff is up-to-date on the requirements and laws affecting public records, records management, and imparting that training with other Staff, Boards and Commissions Members, etc.
- Refine and standardize City Council and Boards and commission agenda packets.

## INFORMATION SERVICES

- Replacement of building permit, fire inspection, and code enforcement system (CRW Trak-it) with an application using the latest technology, improved financial integration, better staff field access, enterprise reporting, dashboard capabilities, and online permitting and payment potential.
- Enterprise wide implementation of Microsoft Office 365, including standard Office Suite, expanded productivity applications, and cloud based email to improve continuity of operations.
- Implementation and conversion support for the New World\Tyler replacement Utility Billing System.
- Enterprise implementation, upgrade, and support of police Axon Taser, body camera, and in-car camera system.
- Implementation of Locution Fire Station Dispatch Alerting System at all four Fire Stations.
- Implementation of video arraignment and remote hearing system at Pasco Municipal Court via partnership with existing Franklin County system.
- Completion of Geodetic Control Point Survey to update, replace, or locate survey control points within the City's growth boundary to improve overall mapping, data collection, development and construction projects to support continued growth.

## PARKS AND FACILITIES

- Complete construction 'A' Street Sports Complex (Council Goal – Quality of Life #3).
- Complete construction of the Chapel Hill Park.
- Complete construction of restroom and concession building at Highland Park.
- Complete Schlager Park and Pasco Boat Basin project.
- Purchase land for NW Community Park.
- Establish baseline parks, boulevard, and facility data to determine future resource needs and allocation.

## RECREATION SERVICES

- Work together with the PD to construct 2 to 4 mini-pitch soccer courts.
- Transition the Grand Old 4th of July Parade to a new longer route to accommodate the growing number of spectators.
- Work with HAPO Center staff and others to host the Barn Burner Community Event.

- Work with the US Tennis Association and community groups to design and come up with a plan for the development of tennis/pickle ball courts in West Pasco
- Continue 2020's successful Halloween events in 2021 and beyond.
- Institute offering 2 virtual challenges per year.
- Book and hold at least 20 baseball and/or softball tournaments per year at the Pasco Sporting Complex and other City owned fields.
- Expand youth Recreation Services sports league participation from 600 to 800+ per year.
- Coordinate with Franklin Irrigation District, Home Owners Associations, and gas company to design and solidify a path forward to add 10+ miles of additional non-motorized running and bike trails

## PERFORMANCE MEASURES

Measure	2018	2019	2020	2021 est.	2022 est.
Annual IS Satisfaction Survey (total avg score: "very good" or higher)	Did not Meet	Did not Meet	Met	Will Meet	Will Exceed
80% average capacity attendance for Rec Programs	71%	73%	50%	80%	90%
On Time Fulfillment of Public Records Requests	75%	85%	100%	100%	100%

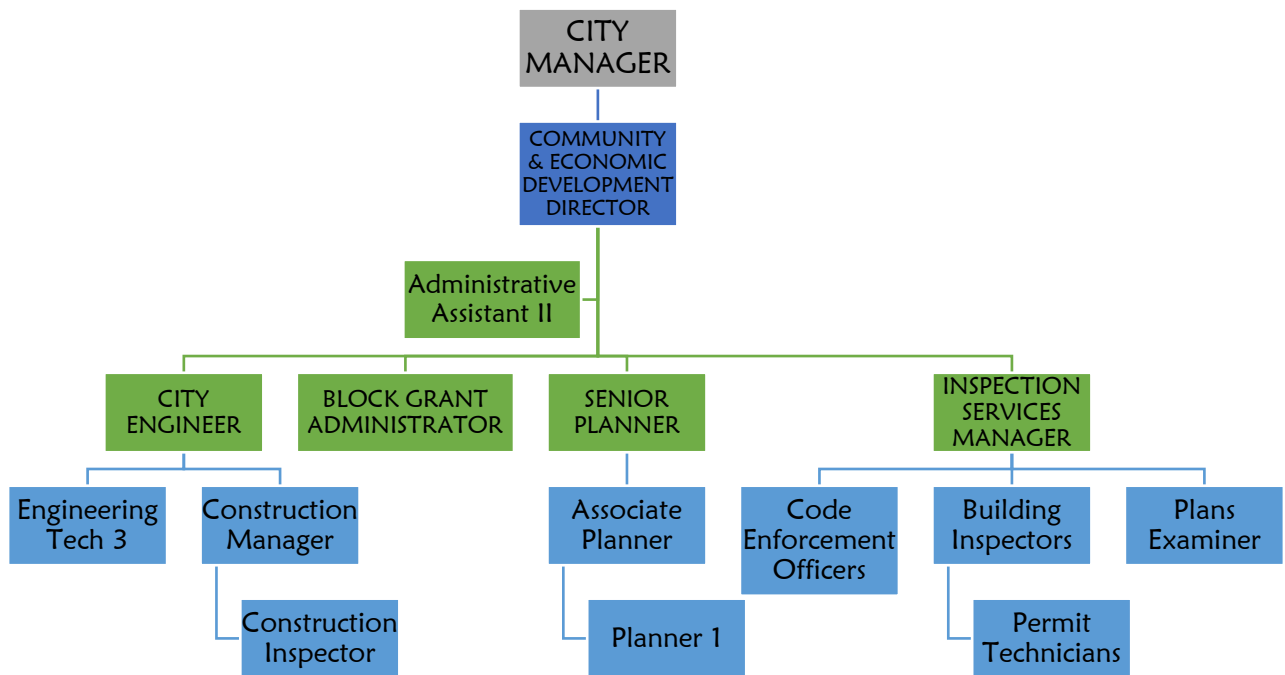


## DESIGN CONCEPT OF REVITALIZED PEANUT'S PARK AND PASCO FARMER'S MARKET





## Community & Economic Development



<b>CED</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Revenue</b>				
Licenses & Permits	1,431,927	1,516,484	2,700,000	3,684,978
Intergovernmental	-	5,000	-	-
Charges Goods & Services	363,267	410,454	836,000	892,412
Miscellaneous	-	860	-	-
<b>Department Total</b>	<b>1,795,194</b>	<b>1,932,798</b>	<b>3,536,000</b>	<b>4,577,390</b>

<b>CED</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Expenditures</b>				
Salaries	1,010,589	974,261	2,124,921	3,676,145
Personnel Benefits	463,719	441,715	982,772	1,578,534
Supplies	18,279	18,035	51,049	60,000
Services	255,465	462,486	719,603	1,049,968
Capital Outlays	-	19,904	-	-
<b>Department Total</b>	<b>1,748,052</b>	<b>1,916,401</b>	<b>3,878,345</b>	<b>6,364,647</b>

### Community & Economic Development Personnel Summary

<b>Position</b>	<b>Number of Employees (FTE)</b>					
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Community Development Director	1	1	1	1	1	1
City Engineer*	0	0	0	1	1	1
Associate Engineer	0	0	0	1	1	1
Engineering Tech III*	0	0	0	2	2	2
Construction Manager*	0	0	0	1	1	1
Inspection Services Manager	1	1	1	1	1	1
Construction Inspector*	0	0	0	3	3	3
Senior Planner	1	1	1	1	1	1
Associate Planner	2	1	1	1	1	1
Plans Examiner	1	1	1	1	1	1
Building Inspector	2	2	2	2	2	2
Planner 1	-	1	1	1	1	1
Lead Code Enforcement Officer	0	0	0	1	1	1
Code Enforcement Officer	5	5	5	4	4	4
Administrative Assistant II	1	1	1	1	1	1
Permit Coordinator	2	2	2	3	3	3
Department Assistant II	0	0	0	0	0	0
<b>Total</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>25</b>	<b>25</b>	<b>25</b>

2020 – Development Review division was moved from Public Works to CED (8 FTE).

No change adopted from 2020 to 2021.

# COMMUNITY AND ECONOMIC DEVELOPMENT

## PURPOSE & DESCRIPTION

The Department focus is long and short term physical planning, expanding the City's tax base, providing code compliance for construction and civic activities and administration of the City's Federal Block Grant entitlement.

Community and Economic Development Department houses Community Planning, Engineering Development Review, Economic Development, Inspection Services and Community Development Block Grant divisions for the City of Pasco.

## 2019-2020 ACCOMPLISHMENTS

### INSPECTION SERVICES

- Provided continued public outreach, education and community support by participating in Block Watch and Landlord/Tenant organization presentations that focused on Code Enforcement, Chronic Nuisance Ordinance, building permit and the fire safety inspection process.
- Initiated and supervised emergency abatements minimizing public safety risks from illegal occupation of dilapidated and burned structures, and secured premises preventing unlawful entry.

### ENGINEERING DEVELOPMENT SERVICES

- Implemented a revised Development review process with Planning, Fire, Engineering and applicable agencies which provides greater consistency and greater integration of City development regulations for applicants of projects.
- Incorporated Development Review Engineering Staff into the department to form a one-stop permitting center to speed review times and better coordinate City review of development proposals.

### COMMUNITY PLANNING

- Worked extensively with the Port of Pasco in the development of a new zoning classification for the marine for Osprey Pointe area, efforts are expected to result in facilitated private investment into a mixed-use environment on Port of Pasco controlled land.
- Completed Phase 1 of sign code revision process which focused on the regulation structure and reading characteristics to provide a document that is much more intuitive and user friendly.
- Completed two-thirds of the underrepresented communities grant and historical inventory process, which documented the physical and social contributions of the African American community to Pasco's history. Received an Association of Washington Cities Award for the effort. Approximately one third of the inventory is yet to be completed pending relaxation of COVID-19 restrictions.
- Completed the Urban Area expansion and the Comprehensive Plan document production and Environmental Impact Statement (EIS) which analyzed alternatives for expansion of

the Urban Area and develop the goal and policy document, including technical support for the City's Comprehensive Plan.

- Implemented full use of the Hearing Examiner system for permit and project review, which has resulted in a much more focused approach to project permitting and has reduced the City legal exposure for the same.
- Received a State grant for reimbursement of Staff efforts related to providing increased affordable housing options with the Pasco Municipal Code (PMC).

#### COMMUNITY DEVELOPMENT BLOCK GRANT

- Implemented the CDBG/CV Coronavirus Aid, Relief, and Economic Security (CARES) business assistance grants which utilized federal block grant monies to provide business assistance for those local businesses that have experienced adverse impacts related to COVID-19 pandemic.

#### PRIMARY 2021-2022 CITY COUNCIL GOALS

##### QUALITY OF LIFE

- Using Community Development Block Grant (CDBG) and other public and private capital to revitalize older neighborhoods and safe routes to essential services.
- Updating design standards for the development of new neighborhoods and re-development to promote greater neighborhood cohesion through design elements, e.g.: walkability, aesthetics, sustainability, and community gathering spaces.
- Teaming with local and regional partners to develop a Housing Action Plan with a focus on strategies that emphasize affordable housing.

##### FINANCIAL SUSTAINABILITY

- Updating policies relating to urbanization of the unincorporated islands to assure consistency with long-range planning, community safety, and fiscal sustainability.

##### COMMUNITY SAFETY

- Collaborating with regional and community partners to evaluate and implement strategies to reduce the incidence of homelessness.

##### COMMUNITY IDENTITY

- Enhanced inter-agency and constituent coordination developed during the pandemic.
- Continued efforts of the community identity/image enhancement campaign to include promotion of community and organizational successes.

#### 2021-2022 DEPARTMENT GOALS

##### INSPECTION SERVICES

- Facilitate a smooth transition with upcoming State Building and Energy Code update with the construction industry and the community by continued outreach and communication.

## ENGINEERING DEVELOPMENT SERVICES

- Complete the Transportation System Master Plan, including “best practices” for neighborhood transportation planning and design and street connectivity.
- Complete integration of Development Review functions into the One-Stop Permit Center to fully implement the “one-stop” concept of permitting for the private development community.

## COMMUNITY PLANNING

- Initiation and completion of the Downtown Master Plan coordinating both the Phase II effort for the City sign code and the public art policy that is expected to be formulated in consultation with the recently appointed Arts and Culture Commission.
- Initiate and complete Phase II of the sign code revision, which will focus on areas specific regulations recognizing the diversity of signage needs within the community.
- Complete the phase two review of the City development regulation analysts and overhaul which is analyzing all development review chapters of the PMC and organizing for increase readability and consistency.
- Initiate and complete a housing capacity plan which emphasizes City’s review of the HB1406 “funding source,” an existing sales tax “set aside” for increasing affordability and housing options within the community.
- Initiate and complete specific utility studies and corresponding improvements within the Riverview area to facilitate provisions of sanitary sewer and residential “infill” opportunities.

## COMMUNITY DEVELOPMENT BLOCK GRANT

- Develop and implement a Rental Rehabilitation Program with HOME funds in coordination and consultation with Code Enforcement activities.

## PERFORMANCE MEASURES

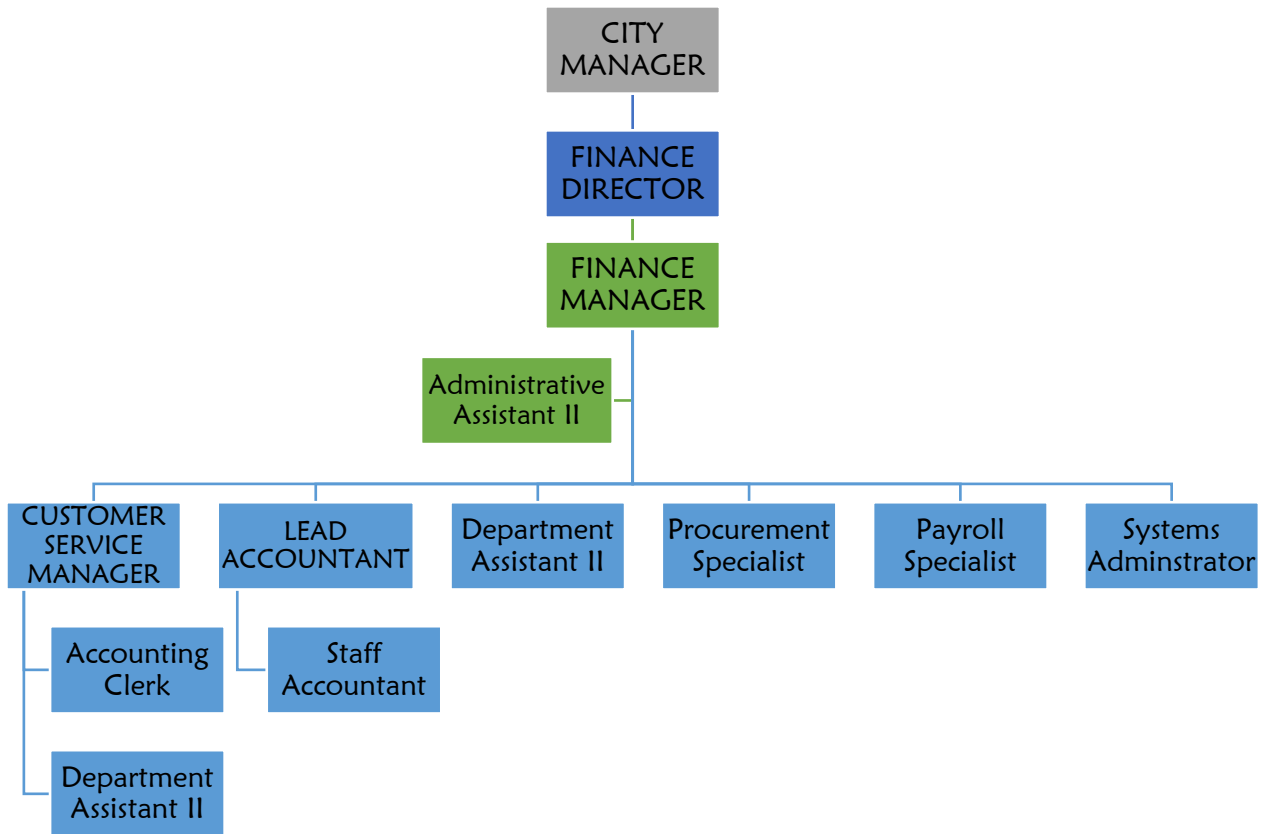
Measure	2018	2019	2020	2021 est.	2022 est.
Annual # of code case received and closed	Opened - 2991 Closed - 2818	Opened - 3616 Closed - 1787	Opened – 3884 Closed - 2215	Est, Opened – 4000 Est, Closed - 2500	Est, Opened – 4200 Est, Closed - 2800
% Of Bldg Permits issued on-line	YTD – 2686 25% online	YTD – 2755 50 % online	YTD – 2930 90% online	Est YTD – 3150 90% online	Est, YTD – 3400 90% online
# Commercial/ Industrial Bldg permits issued 30 days of a completed application	498	485	466	Est. 480	Est.500

Measure	2018	2019	2020	2021 est.	2022 est.
# Engineering civil plans reviews completed within 30 days of a completed application	1634	1867	1589	Est. 1700	Est. 1700
# Of Hearing Examiner decisions rendered within 60 days of a complete application	6	8	8	25	25

## LAND USE PLAN FOR NORTHWEST AREA OF PASCO



## Finance





<b>Finance</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Revenue</b>				
Charges Goods & Services	478,230	442,786	883,000	632,423
Miscellaneous	-	-	-	-
<b>Department Total</b>	<b>478,230</b>	<b>442,786</b>	<b>883,000</b>	<b>632,423</b>

<b>Finance</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
Salaries	998,242	1,048,405	2,355,613	2,716,164
Personnel Benefits	433,731	464,202	1,036,854	1,044,967
Supplies	26,755	33,604	38,842	38,194
Services	737,582	724,295	1,674,564	1,737,143
Capital Outlays	-	-	-	30,000
<b>Department Total</b>	<b>2,196,310</b>	<b>2,270,506</b>	<b>5,105,873</b>	<b>5,566,468</b>

#### Finance Personnel Summary

##### Number of Employees (FTE)

<b>Position</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Finance Director	1	0.9	0.9	0.9	0.9	0.9
Finance Manager	-	-	-	1	1	1
Customer Service Manager	1	1	1	1	1	1
Lead Accountant	2	2	2	1.25	1.25	1.25
Systems Administrator	-	-	1	1	1	1
Staff Accountant	3	2.9	2.9	2.9	2.9	2.9
Procurement Specialist	-	1	1	1	1	1
Payroll Specialist	-	1	1	1	1	1
Accounting Clerk	1	1	1	1	1	1
Administrative Assistant II	-	1	1	1	1	1
Department Assistant II	8	7	6	5	5	5
<b>Total</b>	<b>16</b>	<b>17.8</b>	<b>17.8</b>	<b>17.05</b>	<b>17.05</b>	<b>17.05</b>

2020 – Business and Rental Licensing position moved from Finance to CED (1 FTE).

A Staff Accountant funded by the Ambulance Fund and General Fund (75%/25%) was added (1 FTE).

No change adopted from 2020 to 2021.

# FINANCE DEPARTMENT

## **PURPOSE & DESCRIPTION**

The Finance Department consists of the Accounting and Customer Service/Utility Billing Divisions. The department ensures the financial stability of the City and provides support to citizens and City operations by providing timely, accurate, clear and complete financial information. The department also maintains a high level of compliance with Federal, State, and local rules and regulations.

The Finance Department manages all financial operations of City Departments in accordance with generally accepted principles of government accounting. The Finance Director provides comprehensive financial information to City Council and management and maintains appropriate internal controls and oversight of all financial functions.

The Accounting Division is responsible for processing Accounts Receivables and Payable, coordinating the City Budget, facilitating the Capital Improvement Plan and preparing the Comprehensive Annual Financial Report. In addition, the Accounting Division also manages the City's Investments, Grant Reporting, Local Improvement Districts (LIDs) and Debt Service. Finally, the Accounting Division handles the General Accounting for all City Departments.

The Accounting Division includes Payroll. Payroll is responsible for the accurate processing of approved timesheets, management of leave accruals, and the payment of payroll taxes to various government entities, such as the Federal Internal Revenue Service (IRS) and the Washington State Department of Revenue (DOR), Department of Labor and Industries (L&I) and Employment Security Department (ESD).

The Customer Service/Utility Billing Division bills customers for City utilities, facilitates pet licensing and provides central cashiering for all City services. All functions associated with billing and collection for City utilities are accounted for in this division.

## **2019-2020 ACCOMPLISHMENTS**

### **ACCOUNTING**

- Hired a Systems Administrator using a vacant Staff Accountant position to meet the technological demands of the Finance Department.
- Created a comprehensive and robust financial report dashboard to:
  - Provide user friendly, accurate, and detailed financial data.
  - Facilitate large scale and long-term data analysis.
  - Increase efficiency.
  - Increase transparency.
- Established a robust procurement system module within the City's financial software to streamline the procurement process and to increase efficiency, transparency, and standardization.

- Implemented Comprehensive Annual Financial Report (CAFR) software to accommodate the City's increasing financial complexity and migrated from the current process using Microsoft Excel, which is a manual process and prone to errors.
- Successfully completed the Chapel Hill LID and identified an appropriate LID management structure. The replacement of Permitting and Planning software will complete the management structure.
- Issued LTGO and revenue bonds at historically low rates, saving the City a significant sum in debt service. Maintained the City's revenue bond ratings during a worsening pandemic. Refunded existing bonds and refinanced them at lower interest rates, saving the City \$1.3 million in debt service costs.
- Implemented Phase II of a strategic plan for the department. Made proactive decisions utilizing the knowledge gained and tools built in the last four years to optimize the support provided to the City and its residents.

## PAYROLL

- Implemented an employee self-service portal to allow employees access to their payroll information and provide the ability to request changes online. Increased efficiency and transparency for the department and all City Staff in the current payroll processes.
- Implemented electronic timesheets to optimize payroll, reduce errors, and increase efficiency for staff across all departments. This task is currently ongoing and will be completed by March 31, 2021.

## CUSTOMER SERVICE/UTILITY BILLING

- Participated in implementation of AskPasco, the City's 311 system, to improve customer service and provide a central avenue for residents and visitors to engage with the City. This implementation is currently ongoing and is expected to be rolled out to all residents at the beginning of 2021.
- Identified a replacement for our aging Utility Billing software, which no longer provides updates or enhancements to the program. Implementation for the new system will begin in 2022 to ensure sufficient allocation of resources to the project for a successful implementation.
- Created a comprehensive Customer Service/Utility Billing Operation Manual which includes fiscal policies, as well as operating procedures, to improve the department succession planning to ensure optimal and continuous operation. This process is ongoing.
- Changed the department's operational structure to continue uninterrupted customer service assistance during the pandemic.

## PRIMARY 2020-2021 CITY COUNCIL GOALS

As in internal service department, the Finance Department participates in the advancement of all City Council's goals in cooperation with other City departments. However, the Finance Department has a significant involvement in the following goals:

## QUALITY OF LIFE

- Ongoing efforts to improve efficiency and effectiveness of public resources in the delivery of municipal services, programs, and long-term maintenance and viability of public facilities.

## FINANCIAL SUSTAINABILITY

- Regular evaluation of services and programs to confirm importance to community, adequacy, and cost-benefit.
- Continuation of costs of service and recovery targets in evaluating City services.
- Ongoing evaluation of costs, processes and performance associated with delivery of City services including customer feedback and satisfaction, staffing, facilities and partnership opportunities.

## 2021-2022 DEPARTMENT GOALS

### ACCOUNTING

- Continue towards full implementation of the City's Financial System and stabilization of the program to prolong its use.
- Create a dashboard for data visualization to facilitate operations across the City.
- Partner with the Fire Department to synchronize scheduling and time accounting processes.
- Continue evaluating debt structure to identify opportunity for savings.
- Model the City's cash flow needs to maximize investment opportunities. This is a long-standing goal that was dependent on our ability to create a financial dashboard that could provide us with the necessary data. With the successful completion of the financial dashboard, we expect to complete this task during the 2021-2022 biennium.
- Review all rates and fees for sustainability and cost recovery to create a comprehensive fee schedule encapsulating rate and fee charges throughout the City.
  - Complete rate study for water and sewer services.
  - Review critical rates for cost of service versus recovery and equitability.
  - Complete update of Cost Allocation Study to ensure proper allocation of overhead charges across all funds.
- Research market factors and issue bonds at ideal market conditions to maximize the City's finances. Maintain the City's AA- ratings for Revenue and General Obligation bonds.
- Complete a long-term financial plan for the General Fund to enhance the City's long-term financial viability and identify financial trends and issues for a proactive resolution. The model is complete; however, the COVID-19 pandemic has created the need to reevaluate the base assumptions.
- Create a comprehensive Finance Operating Manual to include fiscal policies, as well as operating procedures, to improve department succession planning which will help ensure optimal and continuous operation within the department.
- Create a robust interdepartmental work order system to maximize internal City resources and ensure an accurate accounting of cost.
- Participate in implementation of software to replace Trak-It, the City's current Planning and Permitting software.
- Work on goals identified within Phase II of the strategic plan for the Finance department. Continue to make proactive decisions utilizing the knowledge gained and tools built to support the City and its residents efficiently.

### PAYROLL

- Support the City's electronic timesheet and self-service HR and Payroll portal.

- Address staffing issues. Currently the Payroll department is staffed by one person – a risk in terms of financial process and operational resiliency.
- Identify and implement process improvements to increase efficiency, capacity, and accuracy.

## CUSTOMER SERVICE/UTILITY BILLING

- Successful implementation of the new Utility Billing system.
- Provide standalone kiosks capable of taking major forms of payment methods. Partner with local utility providers to allow for customers to pay for any utility payment within the kiosks, increasing payment options for customers and decreasing the cost of such service for the utility providers.
- Participate in and support citywide customer service plan efforts.
- Continue to support customers with an increased focus on customers impacted by the COVID-19 pandemic.
- Submit a plan for a possible rate reduction for low-income, long-term disabled citizens. The Department currently contacts citizens believed to fit criterion on an ad-hoc basis. The implementation of new pet and business licensing has delayed creation of a formal plan.

## PERFORMANCE MEASURES

Measure	2018	2019	2020	2021 est.	2022 est.
<b>Affordability of Government Services</b> (Sum of all taxes, fees, charges collected by City Divided by aggregated personal income of its constituents)	4.6%	4.4%	4.1%	4.0%	4.0%
<b>General Fund Revenues/Expenditures</b> (A ratio of 100% or above will prevent expenditures from exceeding revenues, which could reduce the fund balance. Revenues above expenditures will support future projects and/or help maintain reserves. Excludes Other Financing Sources/Uses. )	106%	117%	109%	101%	103%
<b>Operational Expenses in Reserve (by Days)</b> (Reserves for General Fund that funds Public Safety, Planning, Permitting, and other administrative services)	120	155	102	151	153
<b>Credit Rating</b> (Goal is to maintain an AA- rating, or higher rating, to the extent possible.)	AA-	AA-	AA-	AA-	AA-



Situated within the heart of the Tri-Cities metropolitan area of Eastern Washington, Pasco is the largest city in the million-acre Columbia Basin Irrigation Project. As an agricultural center, Pasco's infrastructure plays a major role in moving diversified agricultural products into domestic and world markets.



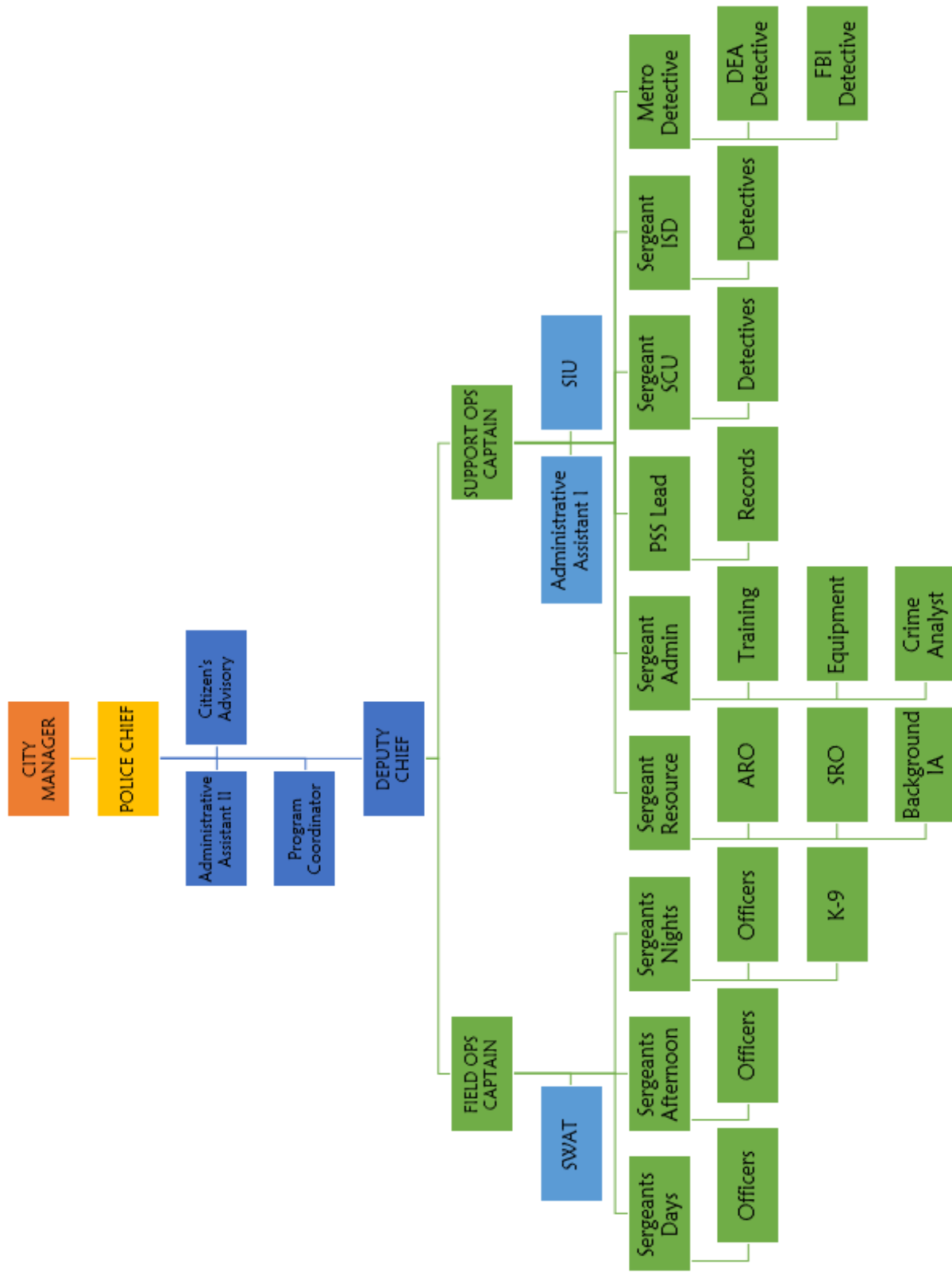
Pasco is nestled at the convergence of the Columbia, Snake and Yakima Rivers—aesthetic and recreational charisma surrounded by natural beauty. Its diverse culture, thriving economy, public transportation, major medical facilities and award winning educational services provide a broad palette for economic and community resources.







Police



<b>Police</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Revenue</b>				
Licenses & Permits	13,763	14,366	30,000	30,000
Intergovernmental	86,738	117,904	498,328	442,724
Charges Goods & Services	431,447	437,991	877,000	853,573
Fines & Penalties	660,277	836,748	1,590,000	2,336,820
Miscellaneous	42,084	156,612	-	96,562
<b>Department Total</b>	<b>1,234,309</b>	<b>1,563,621</b>	<b>2,999,328</b>	<b>3,759,679</b>

<b>Police</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Expenditures</b>				
Salaries	8,274,589	8,579,694	18,055,740	20,386,144
Personnel Benefits	2,909,240	2,897,442	6,306,434	6,708,146
Supplies	283,678	362,404	696,040	859,351
Services	5,010,759	4,862,814	10,465,970	9,343,735
Capital Outlays	10,297	51,164	-	8,500
<b>Department Total</b>	<b>16,488,563</b>	<b>16,753,518</b>	<b>35,524,184</b>	<b>37,305,876</b>



## Police Personnel Summary

Position	Number of Employees (FTE)					
	2017	2018	2019	2020	2021	2022
Police Chief	1	1	1	1	1	1
Deputy Police Chief	-	1	1	1	1	1
Captain	3	2	2	2	2	2
Sergeant	10	10	8	8	8	8
Sergeant - Detective	0	0	1	1	1	1
Sergeant - SCU	0	0	1	1	1	1
Police Officer	50	50	51	51	51	51
Police Officer - C.O.P.S	-	4	4	4	4	4
Police Officer - Detective	7	7	6	6	6	6
Police Officer - DEA/VCTF Detective	2	2	2	2	2	2
Police Officer - METRO Detective	1	1	1	1	1	1
Police Officer - SCU Detective	4	4	4	4	4	4
Crime Specialist - Analyst	1	1	1	1	1	1
Crime Specialist - Domestic Violence	1	-	-	-	-	-
Crime Specialist - Evidence	1	1	1	1	1	1
Lead Police Services Specialist	1	1	1	1	1	1
Police Services Specialist	4	4	4	4	4	4
Accreditation Program Coordinator	-	-	1	1	1	1
Administrative Assistant II	1	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1	1
<b>Total</b>	<b>88</b>	<b>91</b>	<b>92</b>	<b>92</b>	<b>92</b>	<b>92</b>

No changes adopted from 2020 to 2021.

# POLICE DEPARTMENT

## PURPOSE & DESCRIPTION

The Police Department consists of the Office of the Chief, Field Operations and Support Operations Divisions, with a total of 82 certified peace officers and 10 professional support staff. The department is dedicated to serving our community with excellent law enforcement services ensuring that Pasco is a safe place to work, live and visit.

The Field Operations Division is the uniform division of the Police Department that provides 24-hour police services to the community. Officers assigned to this division are full-time certified peace officers in the State of Washington. Major units within the Field Operations Division include Patrol, Traffic, Canine, SWAT, Homeless Liaison Officers, Mobile Outreach Professionals, and Training.

The Support Operations Division consists of both uniformed and non-uniformed certified peace officers, as well as non-uniformed, non-commissioned Police Services Specialists. This division of the Police Department provides thorough investigation of all major crimes that occur within the City of Pasco and participates in the regional Special Investigations Unit. Multiple units within the Support Operations Division include Investigative Services, Street Crimes, Resource, Domestic Violence Victim Services, specialty Task Force Detectives to include METRO, DEA, FBI and U.S Marshalls, and a Crime Analyst.

In addition the Police Department provides community policing services such as Coffee with a Cop, Citizen's Academy (English and Spanish), as well as maintains a robust social media platform to engage with the community.

## 2019-2020 ACCOMPLISHMENTS

### OFFICE OF THE CHIEF

- Achieved National accreditation through Commission of Accreditation for Law Enforcement Agencies (CALEA), as well as State accreditation through Washington Association of Sheriffs and Police Chiefs (WASPC). This gives Pasco the unique qualification of being only the second law enforcement agency in Washington State to hold dual accreditation.
- Reduced duplication of records for all police (current, past, and not hired) personnel background files in conjunction with the Human Resources Department.

### FIELD OPERATIONS DIVISION

- Homeless Liaison Officer (HLO) program has been deployed to assist in the reduction of people experiencing homelessness and provide resources to supportive services rather than incarceration in order to reduce negative police interactions.
- Mental Health Professionals have been embedded within the Field Operations Division and are available on-call 24/7 for crisis response.

- Police Department personnel worked directly with Lourdes to complete an exercise to develop and deliver Mass Causality Response Training to Lourdes Health employees and identify areas of improvement.
- Created policy and procedure in conjunction with the City Clerk's office on the handling of all body-worn camera video requests.

## SUPPORT OPERATIONS DIVISION

- The OverDose "OD" Mapping computer-based system is fully operational within the department. This data provides surveillance data across jurisdictions by tracking related overdose deaths and providing strategic analysis across jurisdictions.
- A partnership created to enhance offender accountability with the Department of Corrections (DOC) by bringing two Community Correction Officers into the Street Crimes Unit.
- Completed records management of backlogged police records which resulted in the elimination of 10 years of records in accordance with the Washington State Archive Records Retention Schedules.

## PRIMARY 2020-2021 CITY COUNCIL GOALS

The Police Department applies City Council's goals throughout the development and progress of internal projects. The Police Department concentrates on the following goals:

### QUALITY OF LIFE

- Ongoing efforts to improve efficiency and effectiveness of public resources in the delivery of municipal services, programs, and long-term maintenance and viability of public facilities.

### FINANCIAL SUSTAINABILITY

- Instilling and promoting an organizational culture of customer service across all business lines.
- Regular evaluation of services and programs to confirm importance to community, adequacy, and cost-benefit.

### COMMUNITY SAFETY

- Developing a Comprehensive Police Strategic Master Plan through a transparent process to evaluate future service levels of the department to assure sustainability, public safety, and crime control on the next 5-10 years.
- Continuing efforts to improve police and community relations.

### COMMUNITY IDENTITY

- Providing opportunities for community engagement through Boards, Commissions, volunteer opportunities, social media, forums, and other outlets.
- Continued efforts of the community identity/image enhancement campaign to include promotion of community and organizational successes.

## 2021-2022 DEPARTMENT GOALS

### OFFICE OF THE CHIEF

- Development of a Comprehensive Police Strategic Plan through a transparent process to evaluate future service levels of the department in order to ensure sustainability, public safety, and crime control over the next 5-10 years.
- Continue to make improvements to the professional image of the Police Department with a focus on transparency, branding, and marketing.

### FIELD OPERATIONS DIVISION

- Utilize Homeless Liaison Officers to partner with social services and other local service providers to reduce persons experiencing homelessness in the Pasco community.
- Look for sustainable funding opportunities to continue partnerships with Lourdes Health Services to continue utilizing embedded Mobile Outreach Professionals.
- Complete Unmanned Aircraft System (UAS) training and implementation program. The UAS will be used for crime scene documentation, public relations (promotional videos), public search and rescue, and tactical operations to enhance officer and public safety.
- Complete training facility remodel study and a regional approach to Law Enforcement training.

### SUPPORT OPERATIONS DIVISION

- Continue with community engagement opportunities such as; social media platform, Coffee with a Cop, Citizen's Academy, and multiple Block Watch groups. Implement the Spidr-Tech platform to evaluate customer service level and increase automated communications with the public.
- Evaluate recruiting opportunities to enhance the best-qualified candidates for the Police Department with a continued focus on bilingual and minority recruits. Implement the recruiting software, Interview Now.
- Research and evaluate youth engagement via non-traditional sports programs. Partnering with Parks and Recreation and corporate sponsors.

### PERFORMANCE MEASURES

Measure	2018	2019	2020	2021 est.	2022 est.
# of followers: Facebook	Unknown	55,177	61,868	67,736	73,236
# of Facebook Page Likes	Unknown	59,518	64,215	68,715	73,215
# of Facebook Reach	Unknown	79,823	186,440	236,440	286,440
# of followers: Twitter	4,086	4,450	5,067	5,105	5,450



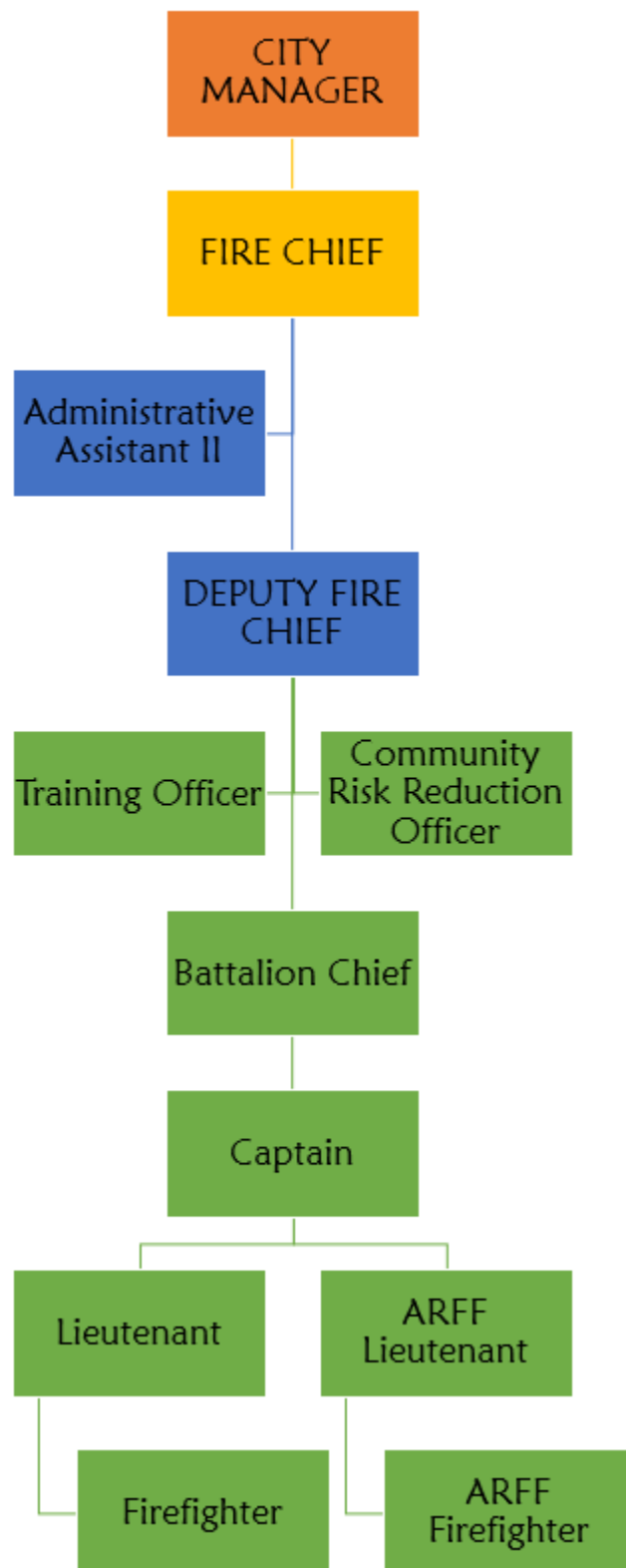
Measure	2018	2019	2020	2021 est.	2022 est.
# of YouTube Videos Releases	4	0	9	12	15
# of YouTube Views	1,846	0	27,982	39,982	54,982
# of New YouTube Subscribers	11	0	153	200	255







## Fire



<b>Fire</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Revenue</b>				
Intergovernmental	-	267,936	379,300	516,019
Charges Goods & Services	899,299	937,838	2,025,011	2,061,755
Miscellaneous	20,728	59,462	98,000	100,568
<b>Department Total</b>	<b>920,027</b>	<b>1,265,236</b>	<b>2,502,311</b>	<b>2,678,342</b>

<b>Fire</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Expenditures</b>				
Salaries	4,062,543	4,871,051	9,278,800	10,073,946
Personnel Benefits	1,175,635	1,352,569	2,667,628	2,520,355
Supplies	247,538	286,578	508,643	530,884
Services	2,127,620	1,338,547	2,661,269	3,487,230
Capital Outlays	47,218	27,085	150,000	77,000
<b>Department Total</b>	<b>7,660,554</b>	<b>7,875,830</b>	<b>15,266,340</b>	<b>16,689,415</b>

#### Fire Personnel Summary

<b>Position</b>	<b>Number of Employees (FTE)</b>					
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Fire Chief	0.5	0.5	0.5	0.5	0.5	0.5
Deputy Fire Chief	0.5	0.5	0.5	1	1	1
Battalion Chief	1.5	1.5	1.5	1.5	1.5	1.5
Training Officer/Captain	1	1	1	1	1	1
Community Risk Reduction Specialist	0.5	0.5	0.5	0.5	0.5	0.5
Captain	7	7	6	6	6	6
Lieutenant	5	5	6	6	5	5
Firefighters	20	23	23	23	22	22
Administrative Assistant II	0.5	0.5	0.5	0.5	0.5	0.5
Fire Protection Specialist	0.2	-	-	-	-	-
<b>Total</b>	<b>36.7</b>	<b>39.5</b>	<b>39.5</b>	<b>40</b>	<b>38</b>	<b>38</b>

2021 – Moved 2 FTEs from General Fund to Ambulance Fund to align allocation of position to operation.

No change adopted from 2020 to 2021.

# **FIRE DEPARTMENT**

## **PURPOSE & DESCRIPTION**

The Fire Department consists of the Fire Chief who is responsible to the City Manager for the overall management and operations of the Fire Department within the City of Pasco. The department is broken into two divisions, each managed by a Deputy Fire Chief; one that oversees Operations and Logistics, while the other Deputy Chief oversees Planning and Administration.

The Fire Department provides well-supervised, qualified and professional fire suppression and emergency medical/ambulance transport services in accordance with National, State, and local ordinances and industry standards. The department provides safety training and education for its members in accordance with Washington State Administrative Code (WAC) 296-305 requirements.

In addition, the department provides technical rescue services as defined by the National Fire Protection Association (NFPA) 1670 and WAC 296-305 in the following disciplines: Rope Rescue, Confined Space Rescue, Trench and Excavation Rescue, Machinery and Vehicle Rescue, Structural Collapse Rescue and Water Rescue. The Fire Department is also responsible for Operations and Technician level hazardous materials responses within the City of Pasco.

A division of the department, the Aircraft Rescue and Firefighting (ARFF) program provides services to the Tri-Cities Airport in accordance with Federal Aviation Administration (FAA) Regulations Part 139 and applicable advisory circulars, WAC 296-305, and applicable sections of NFPA 402.

## **2019-2020 ACCOMPLISHMENTS**

- Completed design and construction for the relocation of Fire Station 83 to better serve the community inside the Urban Growth Area.
- Completed design and began construction of Fire Station 84 and Fire Department Headquarters to replace temporary Fire Station 84 with a permanent station.
- Completed design and construction for Fire Station 81 and 82 remodel projects.
- Completed design and coordination of Fire Station Alerting System in Fire Station 81, 82, and 83.
- Purchase of land for future Fire Station 85 to meet the expanding needs of the community and provide continuous level of service in the Urban Growth Area.
- Purchase of land for Fire Station 87 in the King City industrial area in anticipation of continued industrial growth and future Casino location.
- Identified alternative programmatic funding streams to meet expanding needs of the community including: secured Department of Ecology grant for Marine Spill Response; an Assistance to Fire Fighter Grant for Breathing Apparatus replacement; and a Homeland Security Grant to Develop a Fire Ground Command training lab at the training center.
- Initiated the Pasco Resource Navigator (PRN) program to provide assistance to “at risk” citizens relying on 911 services.
- Promoted fiscal stewardship through the leveraging of regionalization by conducting a Joint Firefighter Recruit school with the City of Richland Fire Department.



- Completed design and construction of a firefighter rehabilitation and restroom facility at the regional training center. Project initiated future economic development opportunities with the completion of sanitary sewer improvements in coordination with the Port of Pasco.

#### COVID-19 RESPONSE

- Built on Citywide Continuation of Operations (COOP) training across all City departments provided in 2018 and 2019 to activate a COOP structure in response to the COVID pandemic.
- Served as a resource to all departments in the early procurement and use of PPE and sanitation efforts.
- Worked with Benton Franklin Health District to develop a high throughput community COVID-19 test site funded by the State Department of Health.

#### PRIMARY 2021-2022 CITY COUNCIL GOALS

##### QUALITY OF LIFE

- Ongoing efforts to improve efficiency and effectiveness of public resources in the delivery of municipal services, programs, and long-term maintenance and viability of public facilities.

##### FINANCIAL SUSTAINABILITY

- Regular evaluation of services and programs to confirm importance to community, adequacy, and cost-benefit.
- Continuation of cost of service and recovery targets in evaluating City services.
- Ongoing evaluation of costs, processes and performance associated with delivery of City services including customer feedback and satisfaction, staffing, facilities, and partnership opportunities.
- Instilling and promoting an organizational culture of customer service across all business lines.

##### COMMUNITY SAFETY

- Working to achieve and maintain target fire response times through operational improvements and long-range strategic planning of facilities and staffing.
- Focusing on the long-term goal of sustaining a Washington State Rating Bureau Class 3 community rating.
- Leveraging and expanding partnerships to maintain and enhance behavioral health services to community members in crisis being assisted by police and fire.

##### COMMUNITY IDENTITY

- Providing opportunities for community engagement through Boards, Commissions, volunteer opportunities, social media, forums, and other outlets.
- Enhanced inter-agency and constituent coordination developed during the pandemic.
- Continued efforts of the community identity/image enhancement campaign to include promotion of community and organizational successes.

## 2021-2022 DEPARTMENT GOALS

- Develop and implement a Washington Survey and Rating Bureau (WSRB) maintenance/improvement plan to maintain a Protection Class 3 in the 2023 Rerate.
- Complete design of Fire Station 85 to be located on Road 100.
- Through an Assistance to Firefighters Grant, acquire, train on, and place in service new Self-Contained Breathing Apparatus (SCBA - 57 units).
- Increase the availability and work of the Pasco Resource Navigator (PRN) program in providing assistance to “at risk” citizens relying on 911 services.
- Develop and implement a funding stream for inspections of High Hazard Occupancies that are using and/or storing Hazardous Materials as defined under Federal law (Tier 2 reports).
- Identify a location and secure land for Station 86 in the northwest area of the City.
- Development of a Fire Impact Fee to assist in funding additional fire stations in developing areas of the City.
- Replace approximately 100 portable radios that have reached end of life.
- Equip and train a marine spill response program through Department of Ecology funding and partnership’s with local tank farms, barging companies, and the railroad.
- Complete Ambulance Service Rate Study.
- Submit 2021 SAFER Grant application.
- Initiate and complete Franklin 3 & Pasco Fire Department Training Center Agreement.
- Design, build and staff future Fire Stations (Station 85, 86, and 87).
- Implement AVL technology to improve resource deployment.
- Update the 2016 Pasco Fire Department Master Plan to address growth identified in the Pasco Comprehensive Land Use Plan (Comp Plan).
- Promote department solidarity.
- Improve the quality of shift change interactions.
- Enhance communications and interactions with our community.
- Celebrate fire service traditions with community involvement.
- Increase/enhance communications and interactions with non-English speaking (or English as Second Language [ESL] groups).

## PERFORMANCE MEASURES

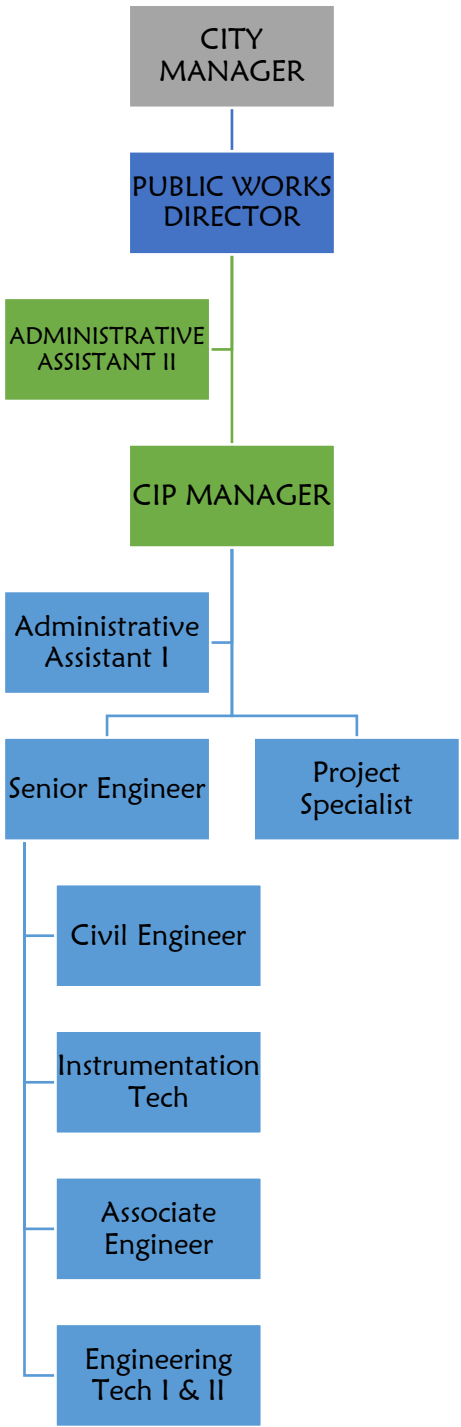
Measure	2018	2019	2020	Goals/Target Times
ALS Ambulance Arrival (after turnout)	89.8% of the time	80.6% of the time	77.0% of the time	6 minutes at least 90% of the time
First Engine Arrival (after turnout; first engine company with at least 2 firefighters)	92.3% of the time	77.9% of the time	82.4% of the time	6 minutes at least 90% of the time

Measure	2018	2019	2020	Goals/Target Times
First Full Alarm Arrival (after turnout; at least 2 engine companies and one commanding officer)	86.7% of the time	74.8% of the time	89.3% of the time	12 minutes at least 90% of the time





Public Works – Engineering



<b>ENGINEERING</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Revenue</b>				
Charges Goods & Services	1,575,957	1,629,843	3,202,000	3,910,102
<b>Department Total</b>	<b>1,575,957</b>	<b>1,629,843</b>	<b>3,202,000</b>	<b>3,910,102</b>

<b>ENGINEERING</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Expenditures</b>				
Salaries	1,074,463	1,013,187	2,404,268	1,886,107
Personnel Benefits	439,093	393,852	1,025,830	693,262
Supplies	13,302	22,856	36,610	22,100
Services	200,125	126,335	324,713	266,304
Capital Outlays	-	-	-	-
<b>Department Total</b>	<b>1,726,983</b>	<b>1,556,230</b>	<b>3,791,421</b>	<b>2,867,773</b>

### Engineering Personnel Summary

#### Number of Employees (FTE)

<b>Position</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Public Works Director	0.15	0.15	0.15	0.15	0.15	0.15
City Engineer	1	1	1	0	0	0
Construction Manager	1	1	1	0	0	0
CIP Manager	0	0	0	1	1	1
Senior Engineer	3	3	3	2	3	3
Civil Engineer	2	2	1	1	2	2
Associate Engineer	3	1	1	1	1	1
Construction Inspector	3	3	3	0	0	0
Engineering Tech III	1	-	1	0	0	0
Engineering Tech II	-	2	2	1	1	1
Engineering Tech I	-	1	1	0	0	0
Contracts Specialist	-	1	0	0	0	0
Project Support Specialist	-	0	1	1	1	1
Administrative Assistant II	1.5	0.5	0.5	0.5	0.5	0.5
Administrative Assistant I	1	1	1	1	1	1
<b>Total</b>	<b>16.65</b>	<b>16.65</b>	<b>16.65</b>	<b>8.65</b>	<b>10.65</b>	<b>10.65</b>

2021 – Adopted addition of 1 Senior Engineer and 1 Civil Engineer (2 FTE).

## PUBLIC WORKS – ENGINEERING DIVISION

### **PURPOSE & DESCRIPTION**

The Public Works Department consists of the Engineering Division and Operations Division. The purpose of the Engineering Division is to plan, promote, construct, and maintain the City's infrastructure, including: Streets, Water, Sewer, Irrigation, Stormwater, and Process Water. This activity provides technical expertise and contract administration in the planning, design, implementation and inspection of public works projects. In addition, the Engineering Division supports Public Works divisions and other City departments with professional engineering services by: providing engineering consultation with the Community and Economic Development Department in the review of commercial, industrial development and subdivision infrastructure improvements; and maintaining records of financial, physical and legal components of the projects and public rights-of-way.

Engineering provides on-time and on-budget delivery of transportation and utility projects, at the highest level of quality, and with minimum disruptions in the project development cycle – from a project's early planning and funding stages through design and construction to final completion.

Another aspect of the Engineering Division is to plan for infrastructure improvements that will accommodate anticipated growth. This is accomplished through participation in the development and updating of the following planning documents:

- Transportation Improvement Program
- Comprehensive Water Plan
- Comprehensive Irrigation Plan
- Comprehensive Stormwater Plan
- Wastewater Treatment Plant Facility Plan
- Capital Improvement Program
- Comprehensive Sewer Plan
- Comprehensive Stormwater Plan
- Process Water Reuse Facility Plan

The overall goal of the Engineering Division is to provide exceptional customer service in the design and delivery of infrastructure projects that sustain a vibrant and growing community.

Public Works Operations (Operations) provides reliable and cost-effective maintenance for the City's water, sewer, irrigation, stormwater, and process water reuse facility utilities, and also maintains the City streets and traffic signal systems. Operations also provides, as an internal service provider, regular and routine maintenance of City-owned vehicles and equipment.

Our purpose is to provide sustainable and responsive operations and maintenance of the City's Streets and utilities through thoughtful and deliberate execution of municipal services in support of public needs and Council goals and objectives.

## 2019-2020 ACCOMPLISHMENTS

### SANITARY SEWER/WASTEWATER TREATMENT PLANT (WWTP)

- Completed the Wastewater Treatment Plant Facility Plan (CIP project #16019) and received Department of Ecology approval. The timely approval of the document allowed funding assistance to be awarded from Ecology for the design of the first phase of improvements.
- Completed the Outfall Study for the WWTP outfall pipe, identified as a priority in the WWTP Facility Plan.
- Completed 100% design of the WWTP Improvements Phase 1 (CIP project #190073) which will provide for the expansion and upgrade of the WWTP to accommodate current and future users within the City. Funding assistance through the WA Department of Ecology's Water Quality Program is being pursued for the construction of this project.
- Completed the design and construction of a priority sanitary sewer lift station: Pearl Street Lift Station (CIP project #15002)
- Completed final designs for three priority sanitary sewer lift stations:
  - Maitland Lift Station (CIP project #15003) – Under construction.
  - Road 36 Lift Station (CIP project #16006) – Under construction.
  - 9th & Washington Lift Station (CIP project #16007) – Under construction.
- Completed the construction of the Harris Road Sewer Transmission Main (CIP project #14001) which will help serve the fast-growing northwest area of Pasco including a currently proposed 300+ residential subdivision.
- Completed design and bid the NW Area (Broadmoor) Sewer LID (CIP project #1800076). This project will extend sewer infrastructure north and east from the Harris Road Sewer Transmission Main project to accommodate sewer needs for the fast-growing northwest area.
- Completed final draft of the Addendum to the Sewer Comprehensive Plan. This planning document evaluates the needs of the existing and future municipal sewer system to serve both current and future ratepayers, and identifies infrastructure needs within the Urban Growth Boundary for a 20-year horizon.

### WATER TREATMENT PLANT/DISTRIBUTION

- Completed the Butterfield Water Treatment Plant Chlorine Safety study.
- Launched design of the improvements and expansion of the West Pasco Water Treatment Plant (CIP project #16008) that will double the capacity to 12 million gallons per day (MGD) allowing improved service to pressure zone 3.
- Began the Butterfield Water Treatment Plant Facility Plan: a document that will provide a condition assessment and identify deficiencies at Pasco's oldest water treatment plant and will recommend improvements for the next 20 years.
- Completed Risk and Resiliency Assessment of the City's drinking water system in accordance with the 2018 America's Water Infrastructure Act (AWIA) requirements. This was an added project.

## STORMWATER

- Completed the design of stormwater improvements along Industrial Way, eliminating a chronic flooding problem and preventing further damage to the roadway due to standing water.

## TRANSPORTATION/TRAFFIC

- Completed the construction of the Oregon Avenue Safety Project – Phase 1 (CIP project #12002); improving safety, access management and mobility on a major north/south corridor.
- Completed the design of the Lewis Street Overpass (CIP project #13007).
- Worked with BSNF to complete the right-of-way agreements and with funding agencies to secure sufficient funding for the project. The project is currently ‘shovel ready’ and advancing towards construction.
- Completed the construction of the Chapel Hill Blvd LID (CIP project #16030).
- Advanced the right-of-way acquisition of the Citywide Traffic Signal – Phase 2 (CIP project #17014). The proposed improvements will enhance the City’s ability to use emergency vehicle preemption and signal coordination making our transportation system more efficient.
- Completed the design of three projects in the Road 68 vicinity to improve the safety and traffic congestion on the Road 68/I-182/Burden Blvd corridor. This includes:
  - Completing design, bid and awarded the construction contract for the Wrigley Drive Extension (CIP project #15009);
  - Completed the design, bid and awarded the construction contract for the Road 68 Signage and Striping (CIP project #20008); and
  - Completed the design of the Road 68 Widening South of I-182 (CIP project #20009).
- Continued coordination with the Port of Pasco and Columbia Basin College for the Argent Road Widening (CIP project #12001), which will provide for growth at this important location serving multiple modes of travel and multiple types of users.
- Successfully received \$3.8M in funding for the Argent Road Widening Phase 3 (CIP project #12001) for design, right-of-way and construction.
- Successfully received funding for the design, right-of-way and construction of safety improvements at the intersection of Road 68 and Court Street (CIP project #19043).
- Completed a Roadway Safety Plan, a required document to pursue safety grants for transportation projects. This document identifies high crash areas in the City and investigates the potential solutions for those locations, providing a prioritized list of safety-related improvements for the transportation system.
- Supported development of the Transportation System Master Plan.
- Completed two projects as part of the annual Overlay program (CIP project #20006): 20th Avenue Overlay and West Court Street Overlay.
- Completed a pavement assessment (scanning of streets), which will be used as part of a Pavement Assessment rating system to inform the maintenance areas and priorities for future overlay projects in a more automated, and systematic way.
- Met all federal fund obligation targets for Pasco projects; City eligible for future federal transportation grant funding.

## PROCESS WATER REUSE FACILITY (PWRF)

- Completed the construction of the Columbia East Pump Station (CIP project #17003), which adds a new pump station for the food processors in the Commercial Avenue-Kahlotus Highway area and will allow for the diversion of 1.5 MGD of industrial (food processing) waste away from the municipal wastewater treatment plant and increasing capacity for additional food processors. Design and right-of-way acquisition for the associated Columbia East Force Main are complete and construction is scheduled for 2021.
- Completed the construction of the new PWRF Irrigation Pump Station Replacement (CIP project #18070) which will improve reliability and efficiency of food processor wastewater to irrigate the land treatment system farm circles.
- Completed the PWRF Facility Plan/Engineering Report (CIP project # 16016); providing a 'current conditions' assessment, an in-depth evaluation of the PWRF pretreatment system and details the future needs of the PWRF. Also completed a Value Engineering study of the alternatives for the upgrade and expansion of the PWRF pretreatment facility. Further analysis is being performed to further vet the alternative of expanding the land treatment system.
- Completed construction of the Foster Wells Force Main project. This was an added project at the request of the food processors in this service area.

## PARKS

- Completed the design of the Peanuts Park Improvements (CIP project #16014). This project is a collaborative effort between the Public Works (PW), Administrative & Community Services (ACS), and Community and Economic Development (CED) Departments and the Downtown Pasco Development Association (DPDA). PW is managing the design and construction contracts under the oversight of the ACS (project owner), while CED Staff was instrumental in securing project grant funding and coordinating this project with DPDA and other downtown private development and revitalization efforts.

## PRIMARY 2020-2021 CITY COUNCIL GOALS

The City Manager supports the implementation of City Council's goals through departments, the following are goals managed by the Public Works Department:

### QUALITY OF LIFE

- Using Community Development Block Grant (CDBG) and other public and private capital to revitalize older neighborhoods and safe routes to essential services.
- Developing Phase I of the 'A' Street Sporting Complex and continue efforts to provide additional soccer and sports fields.

### COMMUNITY SAFETY

- Leveraging infrastructure database of sidewalks, streetlights and pavement conditions along with evaluating policies and methods to address needs and inequities.

### COMMUNITY TRANSPORTATION NETWORK

- Commencement and completion of construction of the Lewis Street Overpass project.
- Continued emphasis on improvements in Road 68/I-182/Burden Blvd. corridor to improve operation and safety.



- Data-driven pro-active neighborhood traffic calming efforts.
- Continued collaboration with Ben Franklin Transit to enhance mobility and access.
- Completion of a Transportation System Master Plan and utilization of its recommendations to develop policies, regulations, programs, and projects that provide for greater connectivity, strategic investment, mobility, multi-modal systems, accessibility, efficiency and safety.

## ECONOMIC VITALITY

The construction of Peanuts Park and Farmers Market and continued efforts to pursue streetscape and gateway upgrades.

- The completion of the Broadmoor Master Plan efforts, adoption of Urban Growth Area expansion alternative.
- Increased efforts to promote the community as a desirable place for commercial and industrial development by promoting small business outreach and assistance, predictability in project review, and excellent customer service.
- Partnerships and encouragement of Department of Natural Resources (DNR) to facilitate development of the remaining state-owned properties at Road 68/I-182.
- Continued coordination with the Port of Pasco to complete and implement a waterfront-zoning plan and provide for public infrastructure.

## 2021-2022 DEPARTMENT GOALS

- Complete the design and construction of projects identified in the Council-adopted Capital Improvement Plan (CIP). These utility, transportation and park projects will support the current citizens and businesses as well as the continued economic development of the City.
- Continue to pursue grants and low-interest loans from federal, state and local agencies for the design and construction of capital projects.
- Manage construction of the multi-year Lewis Street Overpass project.
- Complete the design and construction of the Lewis Street Corridor Project. This project will provide improvements along Lewis Street corridor between the Lewis Street Overpass and the Peanuts Park Revitalization projects.
- Continue working on projects that improve safety and reduce congestion on the Road 68/I-182/Burden Blvd corridor. This includes construction of the Wrigley Drive Extension project, the Road 68 Signage and Striping project and the Road 68 Widening South of I-182 project. Also work with CED and WSDOT to develop a plan for further interchange/intersection improvements.
- Develop and implement a 5-year Pavement Management Program based on the 2020 Pavement Assessment and Rating.
- Provide analysis to identify resources to assist in Data-driven pro-active Neighborhood Traffic Calming efforts and other traffic-related needs.
- Continue planning and promoting advanced technology improvements at the Process Water Reuse Facility. Strategically develop phased improvements, focusing on immediate needs. This will include partnering with Finance to identify funding.
- Complete the construction of the Columbia East Force Main Project and redirect Grimmway flows to the PWRF and away from the municipal WWTP.
- Complete the construction of the NW sewer Area Trunk LID project.

- Amend Comprehensive Sewer System Plan and continue developing capital projects and potential funding sources based on its recommendations.
- Advance the construction of the multiyear Wastewater treatment Plant (WWTP) Phase 1 Improvements.
- Complete the design of WWTP Phase 2 Improvements for the. Pursue funding for the construction of Phase 2 Improvements.
- Finalize Butterfield WTP Facility Plan and Risk and Resiliency Assessment with recommendations for upgrades and improvements to the City's Water System. Plan for the implementation of the recommendations.
- Complete the West Pasco Water Treatment Plant (WPWTP) Expansion project to double the capacity to 12 million gallons per day.
- Complete design of the Zone 3 Water System Improvements to (reservoir and transmission main), directly related to the Improvements to WPWTP.
- Revisit utility masterplans to ensure new permit compliance (stormwater) and inclusion of new UGA areas (water, irrigation, stormwater).
- Partner with Finance to develop methodology for making overhead costs eligible for grant reimbursement to improve cost recovery on CIP projects.
- Continue to provide support to CED for the completion of the Transportation System Master Plan (TSMP). Begin developing capital projects and potential funding sources based on the recommendations of the TSMP. Incorporate these into an updated 2022-2027 Capital Improvement Plan and Transportation Improvement Plan.
- Collaborate with Finance Department in the completion of the PWRF Connection Charge study and Capital Expansion Fee Study.
- Collaborate with Finance Department in the update of the rate studies for water, sewer irrigation and stormwater.
- Assist CED in the update of the Traffic Impact Fee to help fund future transportation improvements.
- Assist CED in the development of a sidewalk and Streetlight master plan identifying areas of needed improvements.
- Continue to provide engineering and project management expertise and support to ACS for their major CIP projects.
- Continue collaboration with Ben-Franklin Transit (BFT) to enhance mobility and accessibility. This will help improve the implementation of public transit improvements in conjunction with City projects.
- Continue to coordinate consistently with private utilities in CIP projects to gain efficiency and minimize repeated disturbance to neighbors.
- Continue to provide Engineering support for needed utilities and transportation improvements for the Broadmoor Master Plan and Environmental Impact Analysis.
- Continue to provide Engineering support for needed utilities and transportation improvements for the Reimann Industrial Center Masterplan under development by the Port of Pasco.
- In coordination with other City Departments, utilize collected data, and community input to assess community infrastructure needs and address inequities.

## PERFORMANCE MEASURES

Measure	2018	2019	2020	2021 est.	2022 est.
# of CIP projects to bid	4	7	10	15	12
# of CIP projects completed	8	4	7	16	14

## DESIGN CONCEPT FOR LEWIS STREET OVERPASS







## SPECIAL REVENUE FUNDS

The City uses Special Revenue Funds to account for revenues that must be used by law for specific purposes. Examples are the City Street Fund and Arterial Street Fund that account for gasoline taxes received that can only be used for maintenance and improvements to roads and streets, as well as the Ambulance Fund that provides vital emergency medical services to our residents.

Below is the list of all of City's Special Revenue Funds:

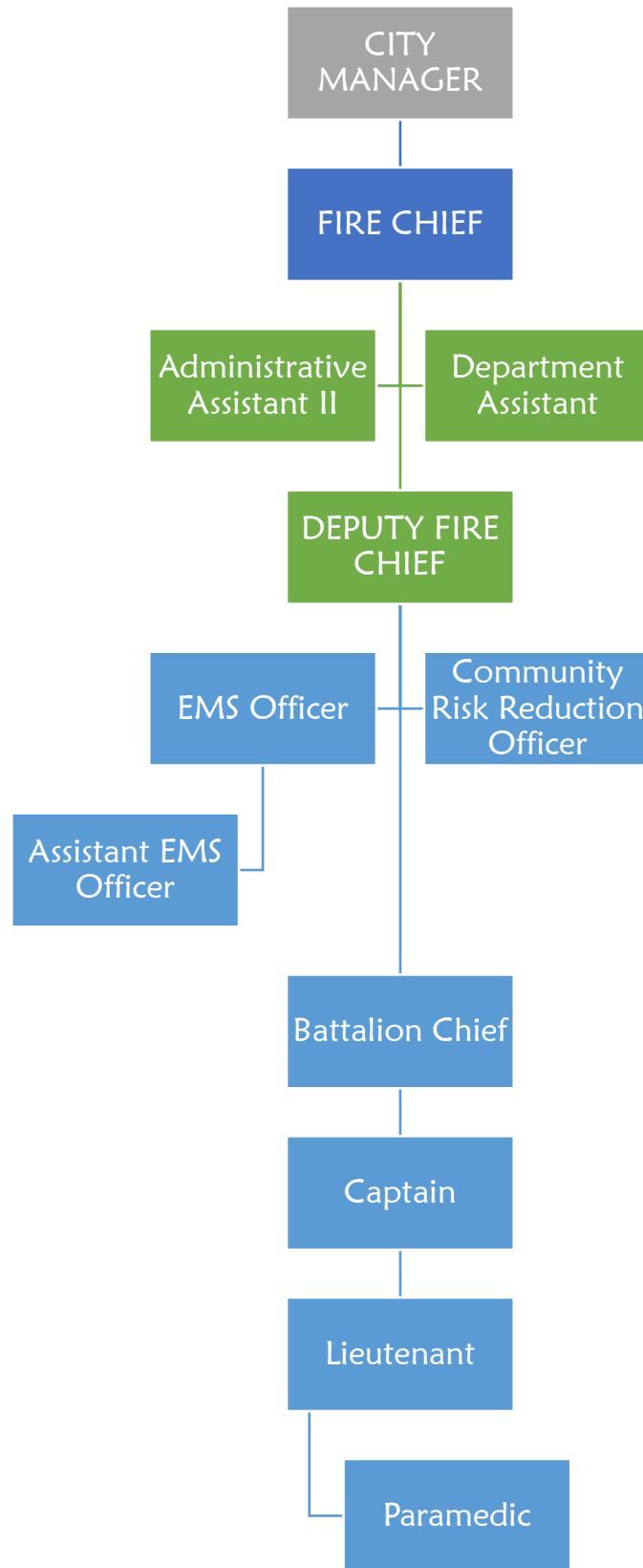
- Fund 110 – Street
- Fund 120 – Arterial Street
- Fund 130 – Street Overlay
- Fund 140 – Community Development Block Grant (CDBG)
- Fund 142 – HOME Program
- Fund 144 – Neighborhood Stabilization Program (NSP)
- Fund 145 – Martin Luther King (MLK) Center
- Fund 150 – Ambulance Services
- Fund 160 – City View Cemetery
- Fund 161 – Boulevard Maintenance
- Fund 165 – Athletic Program
- Fund 166 – Golf
- Fund 170 – Senior Center
- Fund 180 – Multi-Modal Facility
- Fund 182 – School Impact Fees
- Fund 185 – Rivershore Trail and Marina
- Fund 188 – Special Assessment Lodging
- Fund 189 – Litter Abatement
- Fund 190 – Revolving Abatement
- Fund 191 – TRAC Development and Operating
- Fund 192 – Park Development
- Fund 193 – Capital Improvement Fund (Real Estate Excise Tax)
- Fund 194 – Economic Development Fund
- Fund 195 – Stadium Convention Center
- Fund 196 – Hotel/Motel Excise Tax

## NEWLY CONSTRUCTED FIRE STATION 83





## Ambulance Service Fund



AMBULANCE	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	1,228,550	1,568,672
Intergovernmental	1,270	1,309,352	3,107,720	3,728,600
Charges Goods & Services	6,429,273	4,668,870	12,635,684	13,183,335
Miscellaneous Revenue	20,267	26,946	32,000	38,000
Debt Proceeds	-	-	-	-
Transfer In	420,000	420,000	840,000	840,000
<b>Total Revenues</b>	<b>\$ 6,870,810</b>	<b>\$ 6,425,168</b>	<b>\$ 17,843,954</b>	<b>\$ 19,358,607</b>

<b>Expenditures</b>				
Salaries & Wages	3,657,773	4,234,220	9,180,627	10,887,092
Personnel Benefits	1,072,825	1,197,086	2,654,036	2,988,052
Supplies	312,104	219,299	537,095	667,918
Services & Charges	1,472,146	1,597,076	3,459,787	3,870,893
Transfers & Pass Throughs	-	-	-	23,233
Capital Outlay	71,136	42,302	87,000	124,000
Debt Principal	-	-	1,340,000	-
Debt Interest	-	34,027	-	-
Budgeted End Fund Balance	-	-	585,409	797,419
<b>Total Expenditures</b>	<b>\$ 6,585,984</b>	<b>\$ 7,324,010</b>	<b>\$ 17,843,954</b>	<b>\$ 19,358,607</b>

### Ambulance Personnel Summary

Position	Number of Employees (FTE)					
	2017	2018	2019	2020	2021	2022
Fire Chief	0.5	0.5	0.5	0.5	0.5	0.5
Deputy Fire Chief	0.5	0.5	0.5	1	1	1
Battalion Chief	1.5	1.5	1.5	1.5	1.5	1.5
Captain/Medical Officer	1	1	1	1	1	1
Med/Training Officer Assistant	0	0	0	1	1	1
Community Risk Reduction Specialist	0.5	0.5	0.5	0.5	0.5	0.5
Captain-Paramedic	2	2	6	6	5	5
Lieutenant	1	1	3	3	3	3
Firefighter/Paramedic	29	30.5	21	21	21	21
Firefighter	-	1.5	5	5	8	8
Department Assistant II	1	1	1	0	0	0
Administrative Assistant II	0.5	0.5	0.5	0.5	0.5	0.5
Lead Accountant	0	0	0	0.75	0.75	0.75
<b>Total</b>	<b>37.5</b>	<b>40.5</b>	<b>40.5</b>	<b>41.75</b>	<b>43.75</b>	<b>43.75</b>

2021 – Moved 2 FTEs to Ambulance Fund from General Fund to align allocation of position to operation.  
No change adopted from 2020 to 2021.

# FIRE DEPARTMENT – AMBULANCE UTILITY

## **MISSION**

Honorably protect and serve our community.

## **MAJOR FUNCTIONS**

The Ambulance Service provides well-supervised, qualified and professional basic through advanced emergency life support services in accordance with National, State, and Local ordinance and industry standards. The Department provides medical safety training and education for its members in accordance with WAC 296-305 requirements. The Emergency Medical Services (EMS) Officer serves as the City of Pasco Infectious Disease Control Officer.

The Ambulance Service provides pre-hospital training and safety education and outreach programs to the City residents and the greater Tri-Cities community. In addition, the Service provides advanced and basic life support EMS training, as defined by the Washington State Department of Health and Benton/Franklin Pre-Hospital protocols.

Accomplishments and Goals are for Fire and Ambulance operations.

## **2019-2020 KEY ACCOMPLISHMENTS**

- Completed design and construction for the relocation of Fire Station 83 to better serve the community inside the Urban Growth Area (CIP Project #18001).
- Completed design and began construction of Fire Station 84 and Fire Department Headquarters to replace temporary Fire Station 84 with a permanent station. (CIP Project #18002).
- Purchase of land for additional Fire Station 85 to meet the expanding needs of the community and provide continuous level of service in the Urban Growth Area. (CIP Project #19003).
- Purchase of land for Fire Station 87 in the King City industrial area in anticipation of continued industrial growth and a future Casino location.
- Identify/secure alternative programmatic funding streams to meet the expanding needs of the community.
- Promoted fiscal stewardship through the leveraging of regionalization of training center expenses with other fire agencies.
- Completed an updated strategic plan to establish short term goals for department.
- Implemented operation performance metric monitoring/reporting interactive application for real time analysis (NFORS).

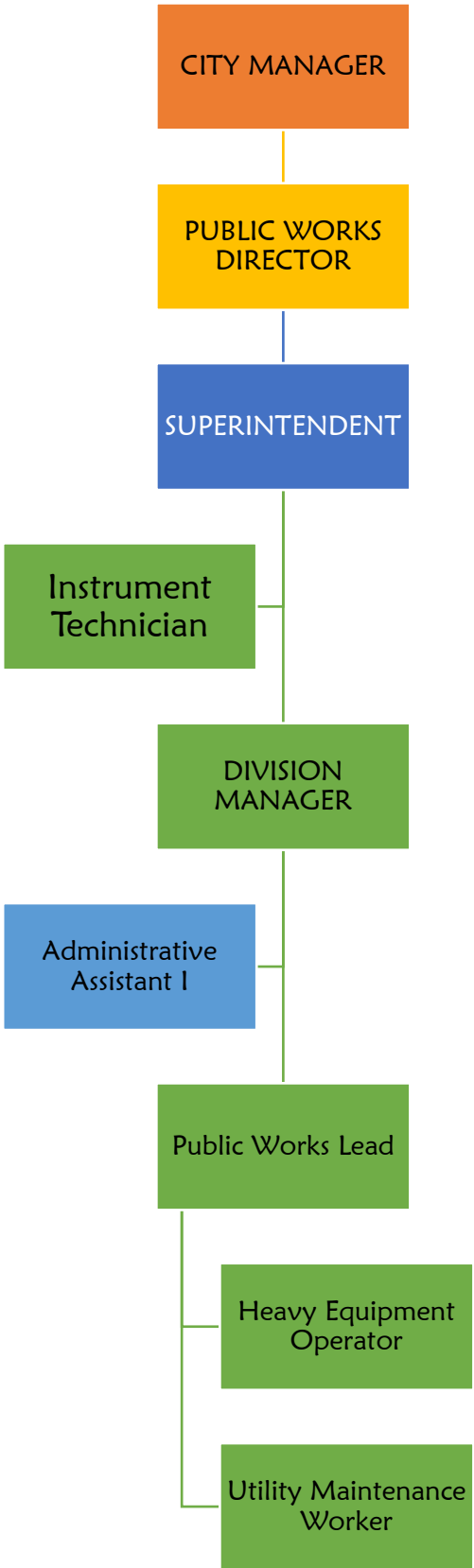
## **2021-2022 GOALS**

Over the biennium, the goals of the Ambulance Utility are designed to improve the quality, quantity, and availability of services to the City. The budget is intended to provide the financial support for the goals in the following section. Focus areas include training to increase capabilities, implementing a plan to maintain and improve fire-defense capabilities and code effectiveness and enforcement, and developing and implementing funding sources to expand service and

educational efforts. The department will also be designing and securing locations or additional stations.

- Develop and implement a Washington Survey and Rating Bureau (WSRB) maintenance/improvement plan to maintain a Protection Class 3 in the 2023 Rerate.
- Design of Fire Station 85 to be located on Road 100.
- Through an Assistance to Firefighters Grant acquire, train on and place in service new Self-Contained Breathing Apparatus (SCBA).
- Increase the availability and work of the Pasco Resource Navigator (PRN) program to aid “at risk” citizens relying on 911 services.
- Develop and implement a funding stream for inspections of High Hazard Occupancies that are using and/or storing Hazardous Materials as defined under Federal law (Tier 2 reports).
- Identify a location and secure land for Station 86 in the northwest area of the City.
- Develop and implement a Fire Impact Fee to assist in funding additional fire stations in developing areas of the City.
- Replace approximately 100 portable radios that have reached end of life.
- Equip and train a marine spill response program through Department of Ecology funding and partnership’s with industry.
- Review and implement programs/projects identified in updated strategic plan as available resources are identified and allocated based on priorities outlined in the plan.
- Through a Fire Protection and Safety Grant (FP&S) and working with the Pasco School District develop and track the effectiveness of Fire Safety Education on elementary school-age students.
- Work with City Clerk to maintain a consistent records management system.

# Public Works – Streets



<b>110 - Street</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	3,092	400,000
Taxes	247,073	252,755	510,297	-
License & Permits	398,420	306,280	767,000	813,400
Intergovernmental	1,049,406	1,039,157	2,241,868	2,002,995
Charges Goods & Services	22,729	152,430	351,041	892,560
Miscellaneous Revenue	5,656	21,457	600	600
Transfer In	597,163	-	1,579,500	691,020
<b>Total Revenues</b>	<b>2,320,447</b>	<b>1,772,079</b>	<b>5,453,398</b>	<b>4,800,575</b>
<b>Expenditures</b>				
	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
Salaries & Wages	704,813	554,980	1,190,771	1,044,906
Personnel Benefits	310,626	252,518	533,066	484,268
Supplies	234,517	219,831	798,265	877,326
Services & Charges	1,245,778	1,002,297	2,699,161	2,488,951
Transfers & Pass Trough's	-	-	-	-
Capital Outlay	15,286	-	81,955	-
Budgeted End Fund Balance	-	-	150,180	(94,876)
<b>Total Expenditures</b>	<b>2,511,020</b>	<b>2,029,626</b>	<b>5,453,398</b>	<b>4,800,575</b>

### City Streets Personnel Summary

<b>Position</b>	<b>Number of Employees (FTE)</b>					
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Public Works Director	0.11	0.11	0.11	0.11	0.11	0.11
Public Works Superintendent	0.15	0.15	0.06	0.06	0.06	0.06
Public Works Division Manager	0.5	0.5	0.5	0.25	0.25	0.25
Public Works Lead	1	1	1	1	1	1
Heavy Equipment Operator	5	5	4	4	3	3
Utility Maintenance Worker I	2	2	2	2	2	2
Instrumentation Tech	1	1	1	1	1	1
Administrative Assistant I	0.25	0.25	0.08	0.08	0.08	0.08
<b>Total</b>	<b>10.01</b>	<b>10.01</b>	<b>8.75</b>	<b>8.5</b>	<b>7.5</b>	<b>7.5</b>

2021 – Moved 1 FTE from Street Fund to Stormwater Utility Fund to align allocation of position to operation.

No change adopted from 2020 to 2021.



## Arterial Fund

Arterial	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	1,564,733	1,089,000
Intergovernmental	513,304	519,492	1,077,694	959,294
Charges Goods & Services	2,368	709	10,000	10,000
Miscellaneous Revenue	11,933	16,209	10,000	14,000
Debt Proceeds	-	-	-	-
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>527,605</b>	<b>536,410</b>	<b>2,662,427</b>	<b>2,072,294</b>
<b>Expenditures</b>				
Supplies	-	-	-	-
Services & Charges	-	8,623	7,636	18,968
Transfers & Pass Throughs	278,640	784,502	1,990,700	596,002
Capital Outlay	-	-	-	-
Budgeted End Fund Balance	-	-	664,091	1,457,324
<b>Total Expenditures</b>	<b>278,640</b>	<b>793,125</b>	<b>2,662,427</b>	<b>2,072,294</b>

**Non-recurring Capital Expenditures** – \$420 Thousand of capital expenditure from the Arterial Fund will be expended to continue the Argent Road Improvement project to enhance the safety and capacity for motor vehicles, pedestrians, bicyclists, and other non-vehicular access. This project will be funded by several grants and internal funds. Additionally, \$100 Thousand is allocated to the Pedestrian/Bicycle Access Sylvester Street Overpass project to enhance pedestrian and bike connectivity throughout the City. Other projects funded by this fund include Sylvester Street Safety Program to improve safety along the Sylvester Street corridor.

## I-182 Impact Fund

125 - I-182 Impact	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	1,062,380	2,634,000
Charges Goods & Services	312,141	407,362	500,000	869,000
Miscellaneous Revenue	12,771	14,525	10,000	10,000
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>324,912</b>	<b>421,887</b>	<b>1,572,380</b>	<b>3,513,000</b>
<b>Expenditures</b>				
Services & Charges	-	1,391	12,584	-
Transfers & Pass Throughs	459,223	237,695	158,000	605,000
Budgeted End Fund Balance	-	-	1,401,796	2,908,000
<b>Total Expenditures</b>	<b>459,223</b>	<b>239,086</b>	<b>1,572,380</b>	<b>3,513,000</b>

**Non-recurring Capital Expenditures** – Over \$530 Thousand is allocated to the Citywide Traffic Signal Improvement Phase II project, increasing system reliability, traffic efficiency, and pedestrian and vehicular safety throughout the City through traffic signal controllers. Additionally, \$75 Thousand is allocated to the Court Street & Road 68 Intersection to improve the most heavily trafficked intersection of the City. Capital expenditures discussed above are not expected to generate additional operational expense.



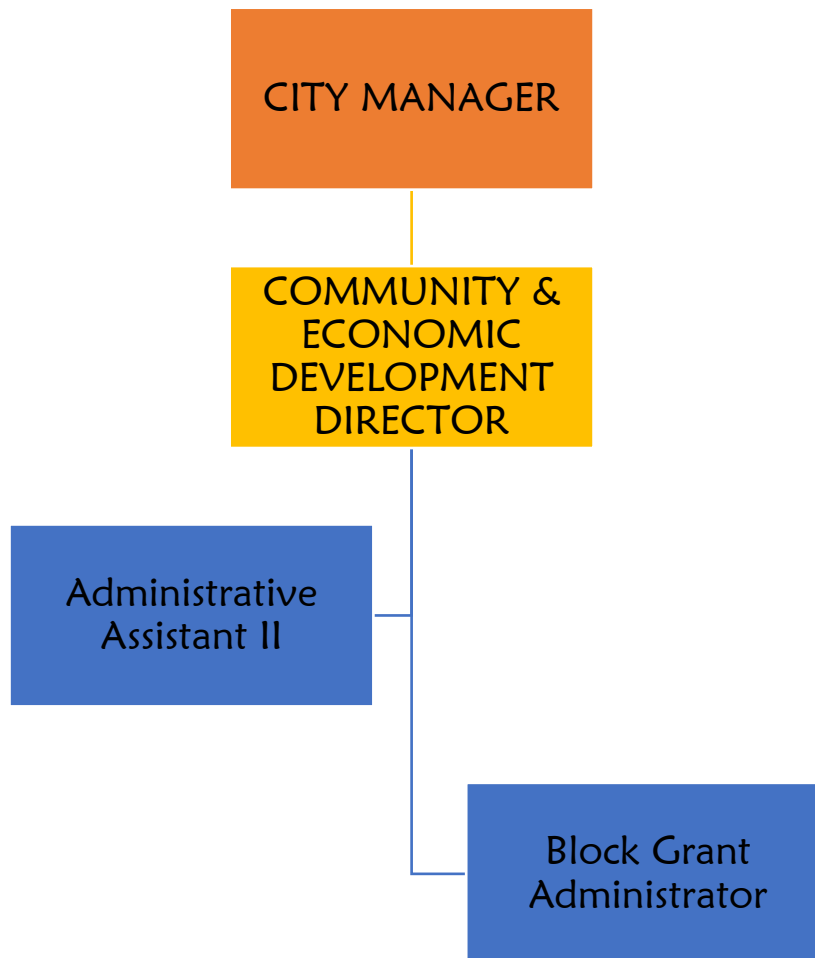
## Street Overlay Fund

Street Overlay	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	4,327,688	3,615,000
Taxes	990,173	1,013,264	2,046,461	2,057,588
Miscellaneous Revenue	39,423	55,855	70,000	70,000
Transfer In	-	-	-	2,068,472
<b>Total Revenues</b>	<b>1,029,596</b>	<b>1,069,119</b>	<b>6,444,149</b>	<b>7,811,060</b>
<b>Expenditures</b>				
Supplies	-	-	-	-
Services & Charges	112,597	64,681	101,913	58,422
Transfers & Pass Throughs	35,447	202,921	4,060,000	5,723,000
Budgeted End Fund Balance	-	-	2,282,236	2,029,638
<b>Total Expenditures</b>	<b>148,044</b>	<b>267,602</b>	<b>6,444,149</b>	<b>7,811,060</b>

**Non-recurring Capital Expenditures** – The Street Overlay Fund will contribute \$3 Million of the funds to continue the Lewis Street Overpass project – one of Council’s long-standing goal to complete. \$958 Thousand will be funded to the Sandifur Parkway Widening – Road 52 to Road 60 project, extending the City’s transportation network to the Broadmoor area, considered to be the next business center for the City. The remaining fund will go to various pavement preservation and overlay work, which is considered to be recurring for the City. Capital expenditures discussed above are not expected to generate additional operational expense.

There is no staffing in Arterial, I-182 Impact and Street Overlay Funds. These funds are Pass Through Funds.

## Community Development Block Grant



<b>Community Development Block Grant (CDBG)</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	-	-
Intergovernmental	457,672	765,669	1,438,978	2,426,806
Miscellaneous Revenue	16,029	-	24,346	-
Debt Proceeds	-	-	-	-
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>473,701</b>	<b>765,669</b>	<b>1,463,324</b>	<b>2,426,806</b>
<b>Expenditures</b>				
Salaries & Wages	78,722	76,616	158,284	168,656
Personnel Benefits	31,136	30,449	62,867	65,094
Supplies	2,756	600	2,400	2,400
Services & Charges	149,572	151,722	627,273	434,070
Transfers & Pass Trough's	272,446	481,520	612,500	616,000
Debt Principal	-	-	-	-
Budgeted End Fund Balance	-	-	-	1,140,586
<b>Total Expenditures</b>	<b>534,632</b>	<b>740,907</b>	<b>1,463,324</b>	<b>2,426,806</b>

<b>HOME Investment Partnership Program (HOME)</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	-	-
Intergovernmental	162,924	74,588	238,400	238,400
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>162,924</b>	<b>74,588</b>	<b>238,400</b>	<b>238,400</b>
<b>Expenditures</b>				
Salaries & Wages	2,683	2,160	-	-
Personnel Benefits	1,194	913	-	-
Supplies	182	74	-	-
Services & Charges	158,501	71,360	238,400	238,400
Budgeted End Fund Balance	-	-	-	-
<b>Total Expenditures</b>	<b>162,560</b>	<b>74,507</b>	<b>238,400</b>	<b>238,400</b>



Neighborhood Stabilization Program (NSP)	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	-	-
Miscellaneous Revenue	20,000	10,000	104,700	104,700
<b>Total Revenues</b>	<b>20,000</b>	<b>10,000</b>	<b>104,700</b>	<b>104,700</b>
<b>Expenditures</b>				
Salaries & Wages	739	1,262	-	-
Personnel Benefits	326	493	-	-
Supplies	-	336	-	-
Services & Charges	9,284	102	104,700	104,700
Capital Outlay	-	-	-	-
Budgeted End Fund Balance	-	-	-	-
<b>Total Expenditures</b>	<b>10,349</b>	<b>2,193</b>	<b>104,700</b>	<b>104,700</b>

### Community Development Block Grant Personnel Summary

#### Number of Employees (FTE)

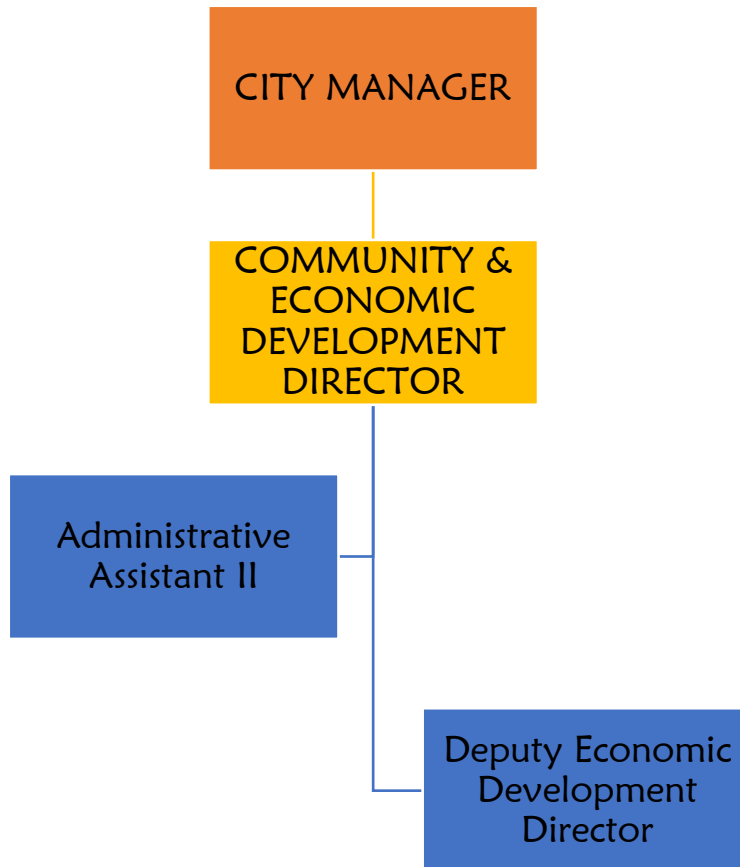
Position	2016	2017	2018	2019	2020	2021	2022
Block Grant Administrator	1	1	1	1	1	1	1
Total	1	1	1	1	1	1	1

No change adopted from 2020 to 2021.

## CITY-OWNED FARM CIRCLES



## Economic Development Fund



Economic Development	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	1,478,322	1,172,000
Intergovernmental	354,375	392,639	740,000	800,000
Miscellaneous Revenue	1,020,481	821,126	2,003,200	1,887,620
Debt Proceeds	-	-	-	-
Capital Asset Sale	66,693	-	-	-
Transfer In	-	56,004	-	-
<b>Total Revenues</b>	<b>1,441,549</b>	<b>1,269,769</b>	<b>4,221,522</b>	<b>3,859,620</b>
<b>Expenditures</b>				
Salaries & Wages	57,420	116,711	245,627	248,882
Personnel Benefits	25,197	47,055	90,318	89,175
Supplies	150,891	51,712	138,145	183,782
Services & Charges	800,492	878,710	962,997	669,579
Transfers & Pass Throughs	265,621	-	375,000	-
Capital Outlay	18,597	-	261,000	25,000
Debt Principal	475,938	-	-	-
Debt Interest	9,519	-	-	-
Ending Fund Balance	-	-	2,148,435	2,643,202
<b>Total Expenditures</b>	<b>1,803,675</b>	<b>1,094,188</b>	<b>4,221,522</b>	<b>3,859,620</b>

### Economic Development Personnel Summary

#### Number of Employees (FTE)

Position	2016	2017	2018	2019	2020	2021	2022
Deputy C&ED Director	0	1	1	1	1	1	1
Total	0	1	1	1	1	1	1

No change adopted from 2020 to 2021.

## Martin Luther King Center Fund



Martin Luther King Center	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	136,139	89,815
Charges Goods & Services	2,865	-	-	-
Miscellaneous Revenue	44,892	49,159	96,216	94,702
Transfer In	120,000	67,287	140,000	140,000
<b>Total Revenues</b>	<b>167,757</b>	<b>116,446</b>	<b>372,355</b>	<b>324,517</b>
<b>Expenditures</b>				
Salaries & Wages	35,121	32,366	73,020	76,392
Personnel Benefits	14,405	12,960	30,630	28,825
Supplies	1,668	5,599	8,660	8,660
Services & Charges	58,809	80,224	171,618	167,543
Budgeted End Fund Balance	-	-	88,427	43,097
<b>Total Expenditures</b>	<b>110,003</b>	<b>131,149</b>	<b>372,355</b>	<b>324,517</b>

#### Martin Luther King (MLK) Center Personnel Summary

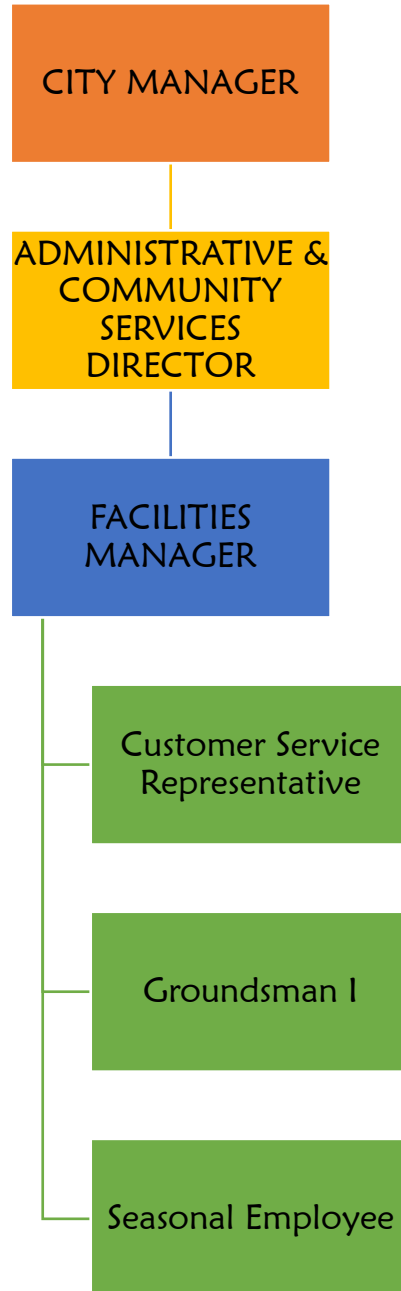
##### Number of Employees (FTE)

Position	2016	2017	2018	2019	2020	2021	2022
Recreation Specialist	1	1	1	0.45	0.45	0.45	0.45
Total	1	1	1	0.45	0.45	0.45	0.45

No change adopted from 2020 to 2021.



## Cemetery Fund



160 - Cemetery	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	40,011	147,172
Charges Goods & Services	214,595	295,834	514,800	544,000
Miscellaneous Revenue	3,280	1,635	3,400	3,200
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>217,875</b>	<b>297,469</b>	<b>558,211</b>	<b>694,372</b>
<b>Expenditures</b>				
Salaries & Wages	89,297	86,966	207,294	169,895
Personnel Benefits	32,401	31,157	64,986	54,223
Supplies	53,864	82,811	128,720	49,620
Services & Charges	69,033	69,472	148,096	350,926
Capital Outlay	-	5,678	-	-
Debt Interest	-	-	-	-
Ending Fund Balance	-	-	9,115	69,708
<b>Total Expenditures</b>	<b>244,595</b>	<b>276,084</b>	<b>558,211</b>	<b>694,372</b>

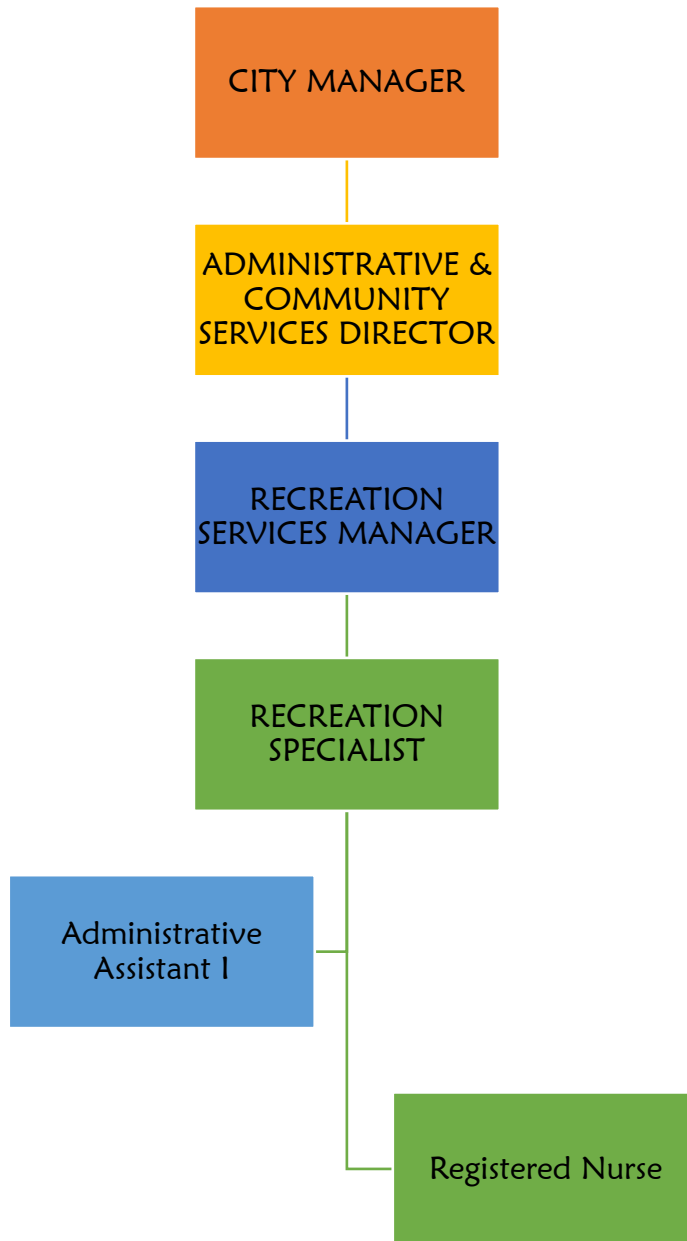
### Cemetery Personnel Summary

Position	Number of Employees (FTE)						
	2016	2017	2018	2019	2020	2021	2022
Groundsman I	0.5	0.5	0.5	0.5	0	0	0
Groundsman III	0	0	0	0	0.5	0.5	0.5
Customer Service Representative	1	1	1	1	1	1	1
<b>Total</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>

2020 – Reorganization of wage scale and department resulted in Groundsman I being replaced by Groundsman III position.

2021 – No change adopted from 2020 to 2021.

## Senior Services



Senior Center	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	16,926	77,790
Intergovernmental	15,370	14,973	35,000	31,250
Charges Goods & Services	15,671	14,166	30,200	21,040
Miscellaneous Revenue	15,282	16,009	43,400	28,260
Transfer In	231,000	281,640	484,116	468,232
<b>Total Revenues</b>	<b>277,323</b>	<b>326,788</b>	<b>609,642</b>	<b>626,572</b>
<b>Expenditures</b>				
Salaries & Wages	149,488	146,608	244,149	259,855
Personnel Benefits	58,959	57,065	97,077	89,805
Supplies	6,941	2,861	14,200	12,100
Services & Charges	74,443	101,619	235,069	142,841
Ending Fund Balance	-	-	19,147	121,971
<b>Total Expenditures</b>	<b>289,831</b>	<b>308,153</b>	<b>609,642</b>	<b>626,572</b>

#### Senior Center Personnel Summary

##### Number of Employees (FTE)

Position	2016	2017	2018	2019	2020	2021	2022
Recreation Specialist	1	1	1	0.5	0.5	0.5	0.5
Administrative Assistant I	1	1	1	1	1	1	1
Total	2	2	2	1.5	1.5	1.5	1.5

2021 – No change adopted from 2020 to 2021.

## Boulevard Maintenance Fund

<b>Blvd Maintenance</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	2,311,220	2,229,268
Charges Goods & Services	157,750	167,825	270,000	301,000
Miscellaneous Revenue	38,368	41,477	36,263	41,451
Debt Proceeds	243,387	237,159	57,000	64,291
<b>Total Revenues</b>	<b>439,505</b>	<b>446,461</b>	<b>2,674,483</b>	<b>2,636,010</b>
<b>Expenditures</b>				
Supplies	-	-	-	-
Services & Charges	-	4,228	18,364	23,426
Transfers & Pass Throughs	170,000	137,600	275,200	290,000
Debt Principal	-	-	-	-
Ending Fund Balance	-	-	2,380,919	2,322,584
<b>Total Expenditures</b>	<b>170,000</b>	<b>141,828</b>	<b>2,674,483</b>	<b>2,636,010</b>

There is no staffing in the aforementioned fund. This fund provides a subsidy to the General Fund to fund operations related to the maintenance of boulevards across the City.

## Athletics Fund

<b>Athletics</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	234,778	205,620
Charges Goods & Services	122,678	151,728	314,595	341,460
Miscellaneous Revenue	4,088	2,546	10,000	7,800
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>126,766</b>	<b>154,274</b>	<b>559,373</b>	<b>554,880</b>
<b>Expenditures</b>				
Salaries & Wages	14,132	11,077	40,522	41,272
Personnel Benefits	3,642	2,665	11,512	3,080
Supplies	27,111	43,484	86,040	87,000
Services & Charges	62,933	66,357	270,508	199,095
Ending Fund Balance	-	-	150,791	224,433
<b>Total Expenditures</b>	<b>107,818</b>	<b>123,583</b>	<b>559,373</b>	<b>554,880</b>



## Golf Fund

Golf	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
<b>Budgeted Beg Fund Balance</b>	-	-	27,000	(102,143)
Charges Goods & Services	1,325,669	1,712,875	3,157,000	2,947,000
Miscellaneous Revenue	283,639	316,157	561,000	561,000
Debt Proceeds	-	-	-	-
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>1,609,308</b>	<b>2,029,032</b>	<b>3,745,000</b>	<b>3,405,857</b>
<b>Expenditures</b>				
Supplies	-	1,090	4,000	4,000
Services & Charges	1,769,789	1,925,606	3,588,382	3,656,186
Debt Principal	-	-	-	-
Ending Fund Balance	-	-	152,618	(254,329)
<b>Total Expenditures</b>	<b>1,769,789</b>	<b>1,926,696</b>	<b>3,745,000</b>	<b>3,405,857</b>

**End Fund Balance** – Anticipating continuing negative impacts of COVID-19 on the Golf Fund. The Fund is beginning the 2021-2022 biennium with a negative fund balance. The City will be reviewing the Fund finance during the 2021 biennium adjustment, as better economic information will be available then.

There is no staffing in the aforementioned fund. The City contracts with CourseCo, a golf course management company, to operate the Sun Willows Golf Course on the City's behalf.

## Multi-Modal Fund

Multi Modal	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	341,661	273,148
Intergovernmental	74,191	100,867	204,139	205,170
Miscellaneous Revenue	86,585	81,763	178,113	174,070
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>160,776</b>	<b>182,630</b>	<b>723,913</b>	<b>652,388</b>
<b>Expenditures</b>				
Supplies	3,150	5,095	20,000	20,000
Services & Charges	40,326	168,533	115,573	176,013
Transfers & Pass Throughs	-	-	300,000	175,000
Ending Fund Balance	-	-	288,340	281,375
<b>Total Expenditures</b>	<b>43,476</b>	<b>173,628</b>	<b>723,913</b>	<b>652,388</b>

**Non-recurring Expenditures** – Transfer out to support transportation-related activities throughout the City.

There is no staffing in the aforementioned fund.

## School Impact Fund

School Impact	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	-	214,663
Charges Goods & Services	2,325,575	2,355,675	5,000,000	5,000,000
Miscellaneous Revenue	1,367	-	-	-
<b>Total Revenues</b>	<b>2,326,942</b>	<b>2,355,675</b>	<b>5,000,000</b>	<b>5,214,663</b>
<b>Expenditures</b>				
Services & Charges	2,333,355	2,355,365	5,000,000	4,986,000
Transfers & Pass Throughs	-	-	-	-
Ending Fund Balance	-	-	-	228,663
<b>Total Expenditures</b>	<b>2,333,355</b>	<b>2,355,365</b>	<b>5,000,000</b>	<b>5,214,663</b>

There is no staffing in the aforementioned fund.

## Marina Fund

Marina	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	82,484	(34,877)
Miscellaneous Revenue	19,184	369,222	39,200	54,202
Debt Proceeds	-	-	-	-
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>19,184</b>	<b>369,222</b>	<b>121,684</b>	<b>19,325</b>
<b>Expenditures</b>				
Salaries & Wages	-	-	-	-
Personnel Benefits	-	-	-	-
Supplies	-	129	-	-
Services & Charges	10,471	14,462	27,132	40,112
Transfers & Pass Throughs	-	-	-	200,000
Capital Outlay	-	737,123	-	-
Ending Fund Balance	-	-	94,552	(220,787)
<b>Total Expenditures</b>	<b>10,471</b>	<b>751,714</b>	<b>121,684</b>	<b>19,325</b>

**Non-recurring Expenditures** – \$200 Thousand is being transferred out to fund replacement of the Marina Dock which was damaged during a snowstorm. Revenue to offset this cost is expected to be received via insurance coverage; however, this revenue will not be included in the budget till the amount is secured.

**End Fund Balance** – See non-recurring expenditures.

There is no staffing in the aforementioned fund. The City contracts with Columbia Marine, a property management company, to operate the Schlagel Park Marina on the City's behalf.

## Lodging Fund

Lodging	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	-	-
Taxes	327,947	-	-	-
Charges Goods & Services	-	333,344	650,000	475,000
Miscellaneous Revenue	430	463	500	-
<b>Total Revenues</b>	<b>328,377</b>	<b>333,807</b>	<b>650,500</b>	<b>475,000</b>
<b>Expenditures</b>				
Services & Charges	328,241	333,794	650,500	475,000
Ending Fund Balance	-	-	-	-
<b>Total Expenditures</b>	<b>328,241</b>	<b>333,794</b>	<b>650,500</b>	<b>475,000</b>

There is no staffing in the aforementioned fund.

## Litter Abatement Fund

Litter Abatement	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	19,618	31,003
Charges Goods & Services	12,500	9,687	25,000	25,000
Miscellaneous Revenue	116	198	100	400
Transfer In	5,000	5,000	10,000	10,000
<b>Total Revenues</b>	<b>17,616</b>	<b>14,885</b>	<b>54,718</b>	<b>66,403</b>
<b>Expenditures</b>				
Services & Charges	8,705	10,237	30,238	30,974
Ending Fund Balance	-	-	24,480	35,429
<b>Total Expenditures</b>	<b>8,705</b>	<b>10,237</b>	<b>54,718</b>	<b>66,403</b>

There is no staffing in the aforementioned fund.

## Revolving Abatement Fund

190 - Revolve Abate	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	328,473	430,903
Charges Goods & Services	79,278	77,650	100,000	98,000
Fines & Penalties	171,813	128,496	261,000	280,000
Miscellaneous Revenue	10,523	5,114	11,000	41,000
<b>Total Revenues</b>	<b>261,614</b>	<b>211,260</b>	<b>700,473</b>	<b>849,903</b>
<b>Expenditures</b>				
Supplies	-	-	-	-
Services & Charges	296,240	215,857	550,318	830,300
Transfers & Pass Trough's	-	-	-	-
Budgeted End Fund Balance	-	-	150,155	19,603
<b>Total Expenditures</b>	<b>296,240</b>	<b>215,857</b>	<b>700,473</b>	<b>849,903</b>

**End Fund Balance** – Increased activity is expected; however, this fund is highly volatile in its revenues and expenses as it's related to fines and eventual abatement cost for properties. Revenue is received when the properties are sold off, decreasing the predictability of the revenue and expenses.

There is no staffing in the aforementioned fund.



## TRAC Fund

TRAC (HAPO Center)	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	465,228	634,471
Taxes	325,587	342,052	-	2
Miscellaneous Revenue	1,192	2,857	6,000	6,000
Transfer In	-	-	550,000	500,000
<b>Total Revenues</b>	<b>326,779</b>	<b>344,909</b>	<b>1,021,228</b>	<b>1,140,473</b>
<b>Expenditures</b>				
Services & Charges	122,003	239,054	553,344	554,022
Debt Principal	-	-	-	-
Debt Interest	-	-	-	-
Ending Fund Balance	-	-	467,884	586,451
<b>Total Expenditures</b>	<b>122,003</b>	<b>239,054</b>	<b>1,021,228</b>	<b>1,140,473</b>

There is no staffing in the aforementioned fund. The City partners with Franklin County to operate the facility.

## Park Development Fund

Park Development	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	2,196,028	647,187
Charges Goods & Services	465,088	519,304	1,008,200	1,633,400
Miscellaneous Revenue	30,369	26,660	20,000	40,000
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>495,457</b>	<b>545,964</b>	<b>3,224,228</b>	<b>2,320,587</b>
<b>Expenditures</b>				
Services & Charges	-	3,247	61,336	36,584
Transfers & Pass Throughs	924,619	46,457	1,380,000	345,000
Ending Fund Balance	-	-	1,782,892	1,939,003
<b>Total Expenditures</b>	<b>924,619</b>	<b>49,704</b>	<b>3,224,228</b>	<b>2,320,587</b>

**Non-recurring Capital Expenditures** – The Park Development Fund is planning to build several parks, including Road 84 Park for \$270 Thousand. \$75 Thousand will be used to develop and expand Highland Park parking lot and fields. The capital expenditures discussed above are expected to increase operational expense in the future by about \$10 Thousand each year collectively for all projects.

There is no staffing in the aforementioned fund.

## Capital Improvement (REET) Fund

Capital Improvement (REET)	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	7,042,960	9,850,000
Taxes	2,235,264	2,343,930	3,510,000	4,400,000
Miscellaneous Revenue	80,411	112,251	150,000	140,000
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>2,315,675</b>	<b>2,456,181</b>	<b>10,702,960</b>	<b>14,390,000</b>
<b>Expenditures</b>				
Services & Charges	-	7,260	38,983	81,735
Transfers & Pass Throughs	1,422,673	575,702	8,189,544	1,961,000
Capital Outlay	-	-	-	-
Ending Fund Balance	-	-	2,474,433	12,347,265
<b>Total Expenditures</b>	<b>1,422,673</b>	<b>582,962</b>	<b>10,702,960</b>	<b>14,390,000</b>

**Non-recurring Capital Expenditures** – The Capital Improvement Fund receives its revenue from Real Estate Excise Tax and is earmarked for large capital projects. Almost \$2 Million authorized for this biennium will be allocated to projects important to the community. Projects like the Sacajawea Levee Lowering (\$830 Thousand), the Burns Road Pedestrian/Bicycle Pathway (\$263 Thousand), the North Road 100 Pedestrian/Bicycle Improvements (\$350 Thousand), and the Sylvester Street Safety Program (\$95 Thousand) are focused to improve the connectivity of the City for pedestrians, cyclists, and drivers. Additionally, \$368 Thousand is allocated to the City’s highest priority, to improve the Lewis Street Overpass and corridor.

There is no staffing in the aforementioned fund.

## Stadium/Convention Center Fund

Stadium/Convention Center	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	445,254	892,492
Taxes	325,588	342,078	-	-
Miscellaneous Revenue	30,524	42,720	68,600	67,000
Debt Proceeds	-	-	2,000,000	-
Transfer In	-	-	320,000	255,500
<b>Total Revenues</b>	<b>356,112</b>	<b>384,798</b>	<b>2,833,854</b>	<b>1,214,992</b>
<b>Expenditures</b>				
Services & Charges	175,210	193,528	51,222	373,844
Transfers & Pass Throughs	-	-	2,000,000	-
Capital Outlay	-	24,693	-	-
Debt Principal	119,886	123,483	163,200	100,000
Debt Interest	7,302	3,705	156,800	155,500
Ending Fund Balance	-	-	462,632	585,648
<b>Total Expenditures</b>	<b>302,398</b>	<b>345,409</b>	<b>2,833,854</b>	<b>1,214,992</b>

There is no staffing in the aforementioned fund.

## Hotel/Motel Excise Tax Fund

196 - Hotel/Motel Excise Tax	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	-	6,951
Taxes	-	-	1,251,000	757,000
Miscellaneous Revenue	-	-	-	60
<b>Total Revenues</b>	-	-	<b>1,251,000</b>	<b>764,011</b>
<b>Expenditures</b>				
Services & Charges	-	-	342,244	425,200
Transfers & Pass Throughs	-	-	870,000	755,500
Ending Fund Balance	-	-	38,756	(416,689)
<b>Total Expenditures</b>	-	-	<b>1,251,000</b>	<b>764,011</b>

**End Fund Balance** – Due to uncertainty around the recovery of the Tourism industry during and post COVID-19 pandemic, and the fact that the Council authorizes expenses for this fund as recommended by Lodging Tax Advisory Committee (LTAC) outside of the budgeting process, the expenses are budgeted at levels that have been historically recommended by LTAC. However, revenues are budgeted at levels that we are projecting the City will receive for this purpose. Any adjustments, to revenue or expense, can be made during the LTAC application and grant process during the third quarter of 2021 when better information is available.

There is no staffing in the aforementioned fund.





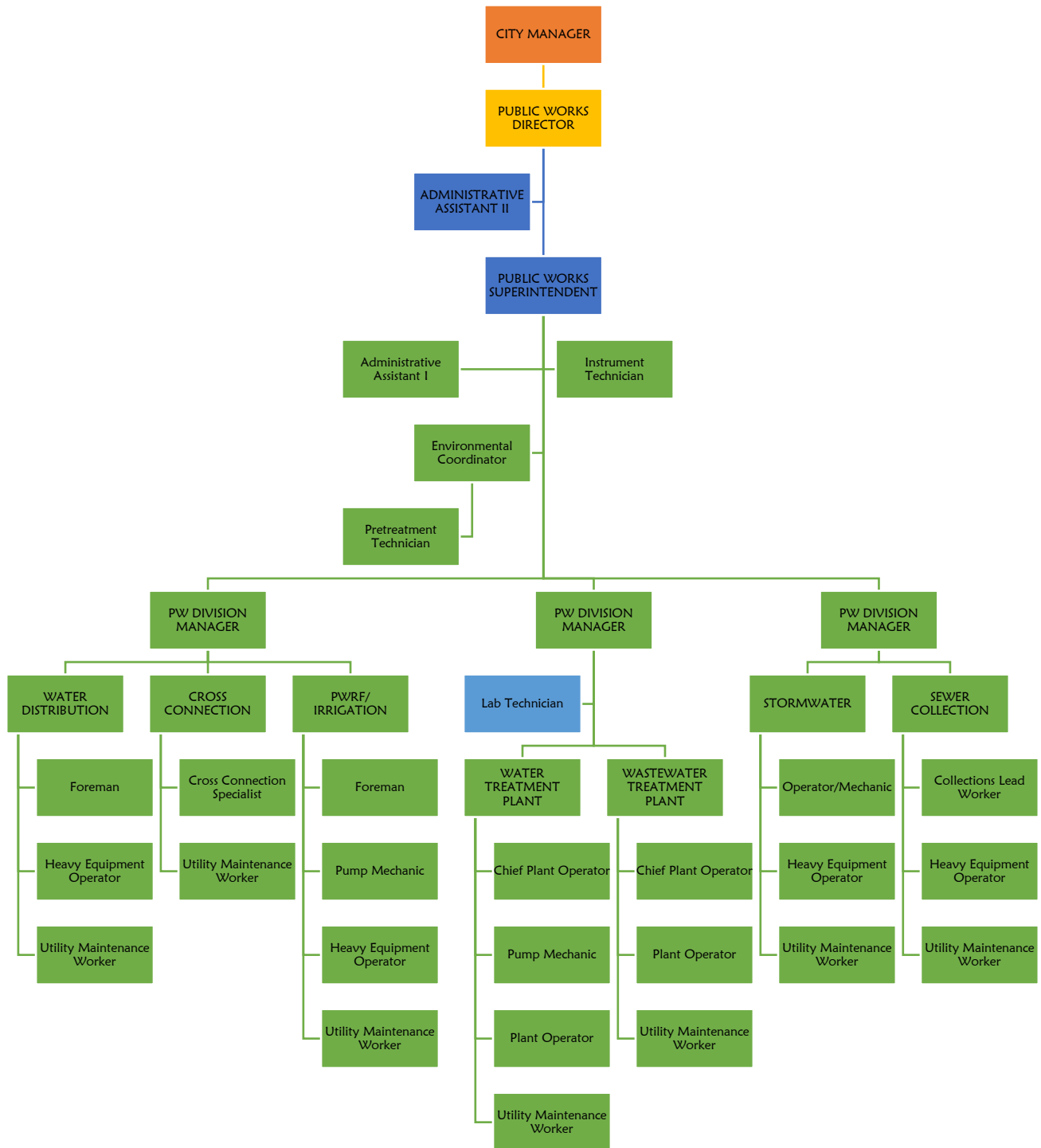
# ENTERPRISE FUND

## WASTEWATER TREATMENT PLANT





## Public Works - Utilities



<b>All Utilities</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	22,737,575	22,235,773
Licenses & Permits	185,593	195,800	416,396	527,878
Intergovernmental	6,074,201	1,047,883	1,411,000	4,025,002
Charges for Service	25,628,338	27,975,857	57,583,906	63,818,213
Finds & Forfeitures	-	-	-	-
Miscellaneous	285,358	607,302	32,209,789	66,162,454
Other Financing Source	1,827,575	2,139,307	3,610,200	4,949,440
Debt Service Proceeds	9,998,509	2,237,344	1,117,500	1,500,000
Transfers in	65,000	-	-	-
<b>Total Revenues</b>	<b>44,064,574</b>	<b>34,203,493</b>	<b>119,086,366</b>	<b>163,218,760</b>
<b>Expenditures</b>				
Salaries	3,461,415	3,336,850	8,618,199	9,082,793
Personnel Benefits	1,636,421	904,627	3,838,935	4,197,041
Supplies	1,918,032	2,155,298	4,778,886	4,625,813
Other Service Charges	9,923,546	10,751,463	24,755,201	27,714,937
Transfer Out	-	-	-	141,767
Capital Outlay	10,205,709	5,560,660	42,454,700	87,016,511
Debt Services Principal	3,281,308	3,421,977	7,683,040	5,764,524
Debt Services Interest	1,629,123	1,785,247	3,728,617	4,103,698
Ending Fund Balance	-	-	23,228,788	20,571,676
<b>Total Expenditures</b>	<b>32,055,554</b>	<b>27,916,122</b>	<b>119,086,366</b>	<b>163,218,760</b>

Non-recurring Capital Expenditure – Over \$84.9 Million is budgeted to provide Water, Sewer, Irrigation, Stormwater, and Process Water Reuse services. The major capital investments are related to improvement of existing facility like PWRF Primary Treatment (\$26.6 Million), Wastewater Treatment Plant (WWTP) Improvement Phase I & II (\$22.4 Million), Reservoir Storage Tank (\$6.5 Million), and Butterfield Water Treatment Plant (WTP) Improvements (\$5 Million). The City is planning for large scale improvements to its water, sewer, and Process Water Reuse Facility (PWRF). Operational cost is expected to increase due to the expansion of capacity; however, exact increases are not known yet as the design process for many of these improvement are ongoing.

<b>Sewer</b>	<b>31,969</b>
Wastewater Treatment Plant (WWTP) Improvements - Phase 1	19,660
Northwest Area Trunk Line – Sandifur Parkway Extension to Desiree Street	3,681
Northwest Area Lift Station	3,250
Wastewater Treatment Plant (WWTP) Improvements - Phase 2	2,700
Court and Sylvester Sewer Main Improvement	1,500
Road 52 and Pearl Street Lift Station - Riverview	300
Southeast Industrial Trunk Line	200
Annual Sewer Upsize - Development	200
Annual Sewer System Improvements - Development	200
Pearl Street Lift Station	144
Road 36 Lift Station Upgrades	134
<b>Process Water Reuse Facility (PWRF)</b>	<b>31,745</b>
PWRF Primary Treatment Improvement	26,641
Columbia East Lift Station & Force Main	5,104
<b>Water</b>	<b>19,749</b>
Reservoir Storage Tank	6,450
Butterfield Water Treatment Plant (WTP) Improvements	5,000
Transmission Main - West Pasco Water Treatment Plant (WPWTP) to Zone 3	2,500
Automated Meter Reading	1,750
West Pasco Water Treatment Plant (WPWTP) Improvements	1,475
Emergency Power Improvements	1,100
Water Main Replacement - Richardson Road (Road 92 to Road 96)	460
Water Main Replacement - Star Lane (Road 100 to Road 97)	235
Annual Water System Improvements - Development	200
Annual Water Upsize - Development	200
Water Main Extension - Alton Street (Wehe Avenue to the alley west of Owen Street)	187
Water Main Extension - Road 103 (Maple Street to Willow Way)	113
Water Main Replacement - South 18th Avenue (Court Street to WA Avenue)	79

<b>Stormwater</b>	<b>779</b>
Sylvester Pipe Relining	330
1st Avenue Pipe Rehab	249
Annual Stormwater Improvements - Development	200
<b>Irrigation</b>	<b>620</b>
Well Capacity Upgrades	470
Annual Irrigation Upsize - Development	100
Annual Irrigation System Improvements - Development	50
<b>Grand Total</b>	<b>84,862</b>

#### Water/Sewer Utilities Personnel Summary

##### Number of Employees (FTE)

Position	2016	2017	2018	2019	2020	2021	2022
Public Works Director	0.63	0.63	0.63	0.63	0.63	0.63	0.63
Public Works Superintendent	0.6	0.6	0.7	0.7	0.7	0.7	0.7
Public Works Division Manager	3.17	3.17	3.17	2.5	2.75	2.75	2.75
Finance Director	0	0	0.1	0.1	0.1	0.1	0.1
Chief Plant Operator	2	2	2	2	2	2	2
Public Works Lead	3	3	3	3	4	4	4
Water Plant Operator	0	0	0	0	4	4	4
Wastewater Plant Operator	0	0	0	0	6	6	6
Instrumentation Tech	1	1	1	1	1	2	2
Lab Technician	1	1	1	1	1	1	1
Water/Wastewater Plant Operator	11	10	9	9	0	0	0
Maintenance Worker/Mechanic	3.36	4.36	4.36	5	7	7	7
Cross Connect Specialist	2	2	1	1	0	0	0
Heavy Equipment Operator	16	16	16	17	17	18	18
Senior Management Analyst	0	1	1	1	0	0	0
Utility Maintenance Worker	12	12	12	12	9	9	9
Engineering Tech I	1	1	2	2	2	2	2
Administrative Assistant II	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Administrative Assistant I	0.49	0.49	1.39	1.68	1.68	1.68	1.68
Environmental Compliance Officer	0	0	1	1	1	1	1
Public Works Project Coordinator	0	0	0	0	1	1	1
<b>Total</b>	<b>57.75</b>	<b>58.75</b>	<b>59.85</b>	<b>61.11</b>	<b>61.36</b>	<b>63.36</b>	<b>63.36</b>

2020 – Reallocation of 0.25 FTE between the Street Fund to the Utilities Fund to reflect operations.

2021 – Reallocation of 1.0 FTE between the Street Fund to the Utilities Fund to reflect operations.

2021 – Adopted addition of 1 FTE.

## PUBLIC WORKS – OPERATIONS DIVISION

### MISSION

To provide sustainable and responsive operations and maintenance of the City's streets and utilities through thoughtful and deliberate execution of municipal services in support of public needs and Council goals and objectives.

### MAJOR FUNCTIONS

Public Works Operations (Operations) provides reliable and cost-effective maintenance for the City's water, sewer, irrigation, stormwater, and process water reuse facility utilities, and also maintains the City Streets and traffic signal systems. Operations also provides, as an internal service provider, regular and routine maintenance of City-owned vehicles and equipment.

Our purpose is to provide sustainable and responsive operations and maintenance of the City's Streets and utilities through thoughtful and deliberate execution of municipal services in support of public needs and Council goals and objectives.

### 2019-2020 KEY ACCOMPLISHMENTS

2020 provided Operations' Staff and Management the opportunity to test the operation's pliability and ability to overcome challenges. Staff and Management entered 2020 with maintenance plans consistent with previous years and the added expectation to train inexperienced staff, plan for major improvements at our water, municipal wastewater, and industrial wastewater plants, and develop and execute a robust pavement preservation and street overlay program. Conditions quickly changed, due to COVID-19, forcing the operation to reprioritize maintenance plans based on unpredictable staffing levels and other unfamiliar limitations.

Operations Staff are resilient, industrious, and as demonstrated by the levels of maintenance completed in 2020, unwavering in their commitment to provide our community with the highest levels of municipal services, regardless of conditions.

### WATER

- Treated and supplied over 5 billion gallons of drinking water – 5% increase over 2019.
- Rebuilt 5 pumps/motors; rehabilitated 2 underdrain filters; replaced 1 variable frequency drive; and, completed work on a new raw water intake.
- Installed 509 new water meters and 18 new service connections; repaired 34 water service connections, 4 water main repairs, and repaired or replaced 5 water valves; performed preventative maintenance on 552 hydrants; repainted 142 hydrant; and, repaired and/or replaced 20 fire hydrants.
- Used approx. 20 tons of asphalt for a water system-related street repair.

### SEWER

- Treated 1.9 billion gallons of wastewater – 5% increase over 2019.
- Awarded 2019 NPDES recognition for 6th straight year of violation free discharge.

- Replaced aeration diffuser systems in both basins, including 1,672 aeration diffuser membranes; cleaned and replaced valves in digester # 4 and in primary clarifier, and; upgraded arc flash protection for the UV system (the final treatment prior to discharging to the river).
- Newly rebuilt Pearl Street lift station put into service; replaced and/or rebuilt motors/pumps at the Maitland, the 9th & Washington, and the Leukel Lift Stations.
- Visually inspected (via CCTV) 123,200 linear feet of sewer lines and cleaned and/or removed roots from 108,000 linear feet.

## IRRIGATION

- Distributed over 3 billion gallons of non-potable irrigation water – 2.2% increase over 2019, including 99% system reliability.
- Rehabilitated wells at 3 separate well locations; replaced/rebuilt 2 pumps/motors; installed 3 new mainline valves; repaired 8 service connections and 2 main leaks.

## STORMWATER

- Swept 743 tons of material from City Streets.
- Cleaned over 420 catch basins.

## PROCESS WATER REUSE FACILITY (PWRP) & FARM OPERATIONS

- Discharged nearly 700 million gallons of industrial wastewater onto City-owned farm fields.
- Coordinated on several capital projects, including: Foster Wells Force Main; 30,000 square-foot drying beds, and new industrial pump station.
- Repaired force main leak under Hwy 395; repaired 9 other force main leaks, replaced 30 pivot gearboxes, 10 pivot tires, and 10 pivot center-drive units.
- To improve water availability, Staff connected/looped wells #1, #2, #3, #6, and #9, and also connected/looped wells #7 & #8.

## STREETS

- Crack-sealed 238,000 linear feet of City Streets, applying 67,000 lbs. of material.
- Applied 44,000 lbs. of thermoplastic, covering 81,000 linear feet.
- Restriped 110,000 linear feet using 306 gallons of paint.
- Replaced and/or repaired 155 street signs.

## EQUIPMENT RENTAL/FLEET

- Completed 1,373 service requests.
- Implemented bulk Diesel Exhaust Fluid (DEF) dispense unit; saving the expense of individual 2.5-gallon containers. Each 55-gallon drum saves the City \$85.00. In addition, to minimize return trips to the shop, Fleet Staff now routinely fill DEF tanks on all units as they come in for service.
- Ongoing efforts to clean, organize and reduce Fleet parts inventory has resulted in cleaner, more organized staging areas. Staff worked to isolate parts held for vehicles and equipment we no longer have and purge these items, as well as left over “good used parts” we no longer consider usable in an evolving fleet.

- Finalized and implemented the Fire/Ambulance fleet tracking system for annual inspections, aerial device maintenance services, fire pump inspection/testing, snow tire assignments, battery replacement intervals and heat-pan removal/re-installation dates.
- Processed the sale of 6,990 gallons of fuel.

## ADMINISTRATIVE

- Implemented central purchasing internal processes and procedures.
- Initiated and completed 9 small-works contracts.
- Developed internal automated task tracking mechanism.
- Responded to the following volume of customer calls:
  - Water: 502
  - Sewer: 42
  - Irrigation: 322
  - Streets/traffic: 113
  - Stormwater: 21

## 2021-2022 DEPARTMENT GOALS

### WATER

- Continue efforts to complete an additional 22% of the Unidirectional Flushing.
- Train and deploy Staff for the ongoing maintenance of City fire hydrants to help mitigate future failures and supporting Fire Rating.
- Continue analysis and installation of electronic read meters (CIP Project #18050).
- Continue working with the Department of Health on their water plants optimization program.
- Meet Uni-Directional Flushing goal of at least 22% of zones to meet 5-year cycle – this ensures compliance with the Fire Rating program.
- Continue planned replacement of Butterfield Water Treatment Plant filter underdrains on 2 complete filter units. This will be part of the maintenance program until all 16 filter underdrains have been replaced.
- Meet Fire Hydrant Maintenance goal of every hydrant maintained once per year. This ensures compliance with the Fire Rating program.

### SEWER

- CCTV all critical and problem areas of the City's sewer infrastructure – this routine maintenance program ensures the sewer infrastructure operates at its highest efficiency.
- Inspect remaining City manholes so 100% are documented as assets in Cartegraph.
- Receive zero claims against the City for sewer backups, a continuing annual goal.
- Maintain a violation-free treatment plant operation, a continuing annual goal.
- Repair and/or replace 10 manhole castings identified as top priority repairs.
- Complete the inspection of at least 33% of the gravity sewer system, a continuing annual goal.

### IRRIGATION

- Continue annual installation of isolation valves through the utility to lessen the number of customers impacted by a major repair or routine maintenance.



- Rehabilitate 2 irrigation well sites. This will be an annual goal to ensure reliable irrigation service.
- Rebuild 3 pressure reducing valves. This will be an annual goal to ensure reliable irrigation service.
- Achieve over 95% system reliability.
- Improve isolation of leaks through the installation of 6 new in-line valves in the Street in areas where mains run through back yards.

## STORMWATER

- Annual completion of 100% CCTV of the City's stormwater infrastructure in Basins 4 and 5. This will ensure stormwater discharges to the Columbia River are within NPDES requirements.
- Develop a plan to conduct a system-wide condition assessment every five years. This ensures the NPDES program requirements are being met.
- Identify, document, and mitigate 100% of all illicit discharges to the stormwater system.

## PROCESS WATER REUSE FACILITY (PWRF) & FARM OPERATIONS

- Complete pump and force main reconfiguration at Foster Wells Lift station to provide more reliability and redundancy and to reduce unanticipated shutdowns and negative impacts to Processors.
- Rehabilitate 2 freshwater wells. This annual effort ensures these wells continue to operate efficiently to supplement reuse water being used to irrigate the farm circles.
- Implement new pre-treatment requirements for all processors to help ensure the long-term viability of the PWRF facilities.
- Maintain functionality of PWRF while engineered improvements are being built.
- Full implementation and use of Cartegraph for a work order system to track all work and costs.
- Continue pivot improvements. Install and evaluate effectiveness of boom backs for improved circle track longevity between maintenance efforts.

## STREETS

- Complete overlay projects on Highlands St., 2nd Ave. and Washington, W. Charles St., Maple & Road 96, Sunset Trail, 15th Ave. & Lewis St., and E. 'B' Street.
- Complete thermo-plastic application on Argent Rd., Court St., Sylvester St., and Industrial Way.
- Crack seal from Road 36 to Road 56 between Court St. and Sylvester St.

## EQUIPMENT RENTAL/FLEET

- Continue refining inventory accountability.
- Surplus older/unused vehicles and equipment.
- Provide training and achieve EVT certifications for each mechanics.

## PERFORMANCE MEASURES

Measure	2018	2019	2020	2021 est.	2022 est.
# of City maintained signalized intersections	58	58	58	58	37*
# of miles of streets resurfaced/pavement preservation	2,300sy	23,934sy	-	32,708sy	37,350sy
Crack seal completed	-	-	262,175 LF	130,000 LF	130,000 LF
# of potholes mitigated	44	105	39	51	TBD

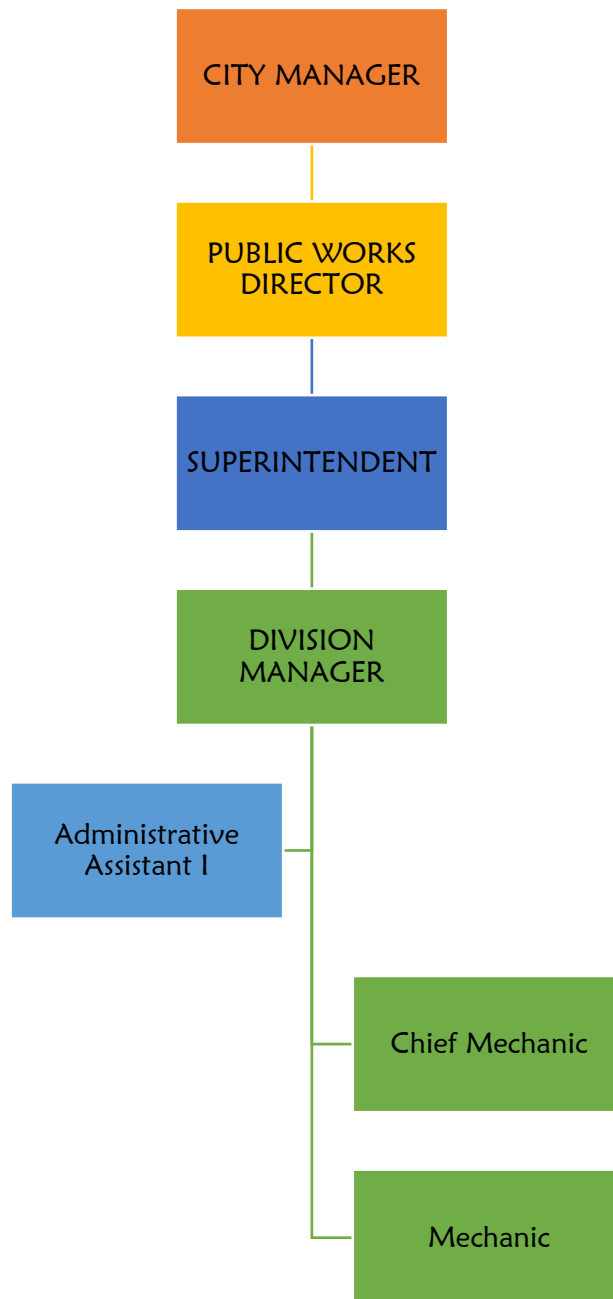
\* Traffic signal project will replace signals at 21 intersections. Those intersections are not expected to need maintenance in 2022.



## INTERNAL SERVICE FUNDS



## Equipment Rental



Equipment O&M Govt	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Beginning Fund Balance	-	-	312,453	(4,514)
Charges Goods & Services	1,106,028	1,046,848	3,045,359	3,190,437
Miscellaneous Revenue	10,148	14,171	12,000	14,000
Transfer In	-	-	115,306	-
<b>Total Revenues</b>	<b>1,116,176</b>	<b>1,061,019</b>	<b>3,485,118</b>	<b>3,199,923</b>
<b>Expenditures</b>				
Salaries & Wages	201,925	255,177	944,320	985,336
Personnel Benefits	60,766	108,461	386,208	404,032
Supplies	591,553	632,148	1,469,264	1,531,552
Services & Charges	220,105	202,207	384,636	384,324
Ending Fund Balance	-	-	300,690	(105,321)
<b>Total Expenditures</b>	<b>1,074,349</b>	<b>1,197,993</b>	<b>3,485,118</b>	<b>3,199,923</b>

**End Fund Balance** – This fund supports the maintenance of City’s vehicles. Expenses and revenue are not only based on routine maintenance, but some unexpected expenses as well. Though the fund balance is budgeted as expected, to be negative at the end of the 2021-2022 biennium, we do not see a reason to increase rates yet, as the variance in revenue and expenses is still low. However, this indicates that the City will need to review its shop rates in the next biennium.

Equipment O&M Utility	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Beginning Fund Balance	-	-	115,306	-
Charges Goods & Services	468,237	354,484	275,932	264,002
Miscellaneous Revenue	1,379	6,314	-	-
<b>Total Revenues</b>	<b>469,616</b>	<b>360,798</b>	<b>391,238</b>	<b>264,002</b>
<b>Expenditures</b>				
Salaries & Wages	166,554	158,579	-	-
Personnel Benefits	67,381	64,911	-	-
Supplies	208,802	205,492	275,932	264,002
Services & Charges	44,856	39,740	-	-
Transfers & Pass Throughs	-	-	115,306	-
Ending Fund Balance	-	-	-	-
<b>Total Expenditures</b>	<b>487,593</b>	<b>468,722</b>	<b>391,238</b>	<b>264,002</b>

515 - Equipment Replacement Govt	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Beginning Fund Balance	-	-	11,953,885	8,868,277
Charges Goods & Services	2,850,783	1,621,435	2,935,906	3,505,776
Miscellaneous Revenue	73,942	145,038	1,312	100,000
Debt Proceeds	525,938	14,567	29,134	-
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>3,450,663</b>	<b>1,781,040</b>	<b>14,920,237</b>	<b>12,474,053</b>
<b>Expenditures</b>				
Supplies	83,433	160,996	220,000	-
Transfers & Pass Throughs	-	-	-	451,762
Capital Outlay	1,918,163	477,578	1,084,346	3,183,051
Debt Principal	-	-	2,000,000	-
Ending Fund Balance	-	-	11,615,891	8,839,240
<b>Total Expenditures</b>	<b>2,001,596</b>	<b>638,574</b>	<b>14,920,237</b>	<b>12,474,053</b>



Equipment Replacement Utility	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Beginning Fund Balance	-	-	5,045,599	4,433,018
Charges Goods & Services	535,480	628,218	1,233,452	1,871,178
Miscellaneous Revenue	61,884	65,061	-	20,000
Debt Proceeds	-	-	-	-
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>597,364</b>	<b>693,279</b>	<b>6,279,051</b>	<b>6,324,196</b>
<b>Expenditures</b>				
Supplies	-	5,086	-	509,718
Transfers & Pass Throughs	-	-	-	-
Capital Outlay	21,127	457,590	708,070	2,037,070
Ending Fund Balance	-	-	5,570,981	3,777,408
<b>Total Expenditures</b>	<b>21,127</b>	<b>462,676</b>	<b>6,279,051</b>	<b>6,324,196</b>

#### Equipment Rental Personnel Summary

Position	Number of Employees (FTE)						
	2016	2017	2018	2019	2020	2021	2022
Public Works Director	0.11	0.11	0.11	0.11	0.11	0.11	0.11
Public Works Superintendent	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Public Works Division Manager	1	1	1	1	1	1	1
Chief Mechanic	1	1	1	1	1	1	1
Mechanic	2	2	3	3	3	3	3
Staff Accountant	0	0	0.1	0.1	0.1	0.1	0.1
Administrative Assistant I	1.24	1.24	1.24	1.24	1.24	1.24	1.24
<b>Total</b>	<b>5.59</b>	<b>5.59</b>	<b>6.69</b>	<b>6.69</b>	<b>6.69</b>	<b>6.69</b>	<b>6.69</b>

No change adopted from 2020 to 2021.



## Medical Service Fund



Medical Services	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	2,935,638	2,802,805
Charges Goods & Services	6,020,162	6,014,060	12,831,124	11,390,544
Miscellaneous Revenue	156,294	120,131	215,000	155,000
Transfer In	-	-	-	-
<b>Total Revenues</b>	<b>6,176,456</b>	<b>6,134,191</b>	<b>15,981,762</b>	<b>14,348,349</b>
<b>Expenditures</b>				
Salaries & Wages	-	28,869	61,964	129,838
Personnel Benefits	-	10,121	21,838	43,794
Services & Charges	4,890,558	5,718,846	10,980,014	11,121,450
Transfers & Pass Trough's	-	75,000	-	-
Budgeted End Fund Balance	-	-	4,917,946	3,053,267
<b>Total Expenses</b>	<b>4,890,558</b>	<b>5,832,836</b>	<b>15,981,762</b>	<b>14,348,349</b>

Dental Services	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Beginning Fund Balance	-	-	63,478	151,770
Charges Goods & Services	469,086	465,532	994,400	1,009,096
Miscellaneous Revenue	1,247	1,655	4,000	4,000
Transfer In	-	75,000	-	-
<b>Total Revenues</b>	<b>470,333</b>	<b>542,187</b>	<b>1,061,878</b>	<b>1,164,866</b>
<b>Expenditures</b>				
Services & Charges	456,359	440,969	991,844	1,000,538
Ending Fund Balance	-	-	70,034	164,328
<b>Total Expenditures</b>	<b>456,359</b>	<b>440,969</b>	<b>1,061,878</b>	<b>1,164,866</b>

#### Medical/Dental Insurance Personnel Summary

##### Number of Employees (FTE)

Position	2016	2017	2018	2019	2020	2021	2022
HR Director	0	0	0	0	0.5	0.5	0.5
Senior HR Analyst	0	0	0.3	0.3	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0.3</b>	<b>0.3</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>

2020 – Human Resources Director is replacing Senior HR Analyst to manage City’s Medical/Dental insurance program.

No change adopted from 2020 to 2021.

## Central Stores Fund

530 - Central Stores	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Beginning Fund Balance	-	-	13,080	8,000
Miscellaneous Revenue	125	129	110	110
<b>Total Revenues</b>	<b>125</b>	<b>129</b>	<b>13,190</b>	<b>8,110</b>
<b>Expenditures</b>				
Supplies	-	-	1,000	1,000
Ending Fund Balance	-	-	12,190	7,110
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>13,190</b>	<b>8,110</b>

There is no staffing in aforementioned Fund.

## DESIGN CONCEPT FOR NEW ANIMAL CONTROL SHELTER



## ALL OTHER FUNDS

### CONSTRUCTION OF NEW FIRE STATION 83



## General Capital Improvement Projects Fund

General CIP	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	-	-
Intergovernmental	3,192,349	7,273,596	17,262,000	15,666,000
Charges Goods & Services	-	-	-	-
Miscellaneous Revenue	35,000	(26,133)	15,788,500	5,576,047
Capital Contribution Cash	26,748	-	-	-
Debt Proceeds	-	-	7,921,000	-
Transfer In	4,455,223	2,332,477	32,637,244	13,674,000
<b>Total Revenues</b>	<b>7,709,320</b>	<b>9,579,940</b>	<b>73,608,744</b>	<b>34,916,047</b>
<b>Expenditures</b>				
Supplies	409,715	125,326	-	-
Services & Charges	437,454	209,723	1,702,185	-
Transfers & Pass Throughs	-	86,667	-	-
Capital Outlay	6,531,019	9,550,946	71,906,559	34,916,047
Debt Principal	-	-	-	-
Debt Interest	-	-	-	-
Budgeted End Fund Balance	-	-	-	-
<b>Total Expenditures</b>	<b>7,378,188</b>	<b>9,972,662</b>	<b>73,608,744</b>	<b>34,916,047</b>

**Non-recurring Capital Expenditures** – All Capital construction, with the exception of the Utilities construction, are carried out in the General Capital Improvement Project Fund. All non-recurring capital expenditure in this fund has been discussed in other funds.

<b>Transportation</b>	<b>26,992</b>
Lewis Street Overpass	16,452
Citywide Traffic Controller Upgrades - Phase 2	2,870
Annual Pavement Preservation Program	1,777
Lewis Street Corridor Improvements - 2nd Avenue to 5th Avenue	1,635
Sandifur Parkway Widening - Road 52 to Road 60	958
Argent Road & Road 36 Intersection Improvements	620
Sylvester Street Safety Program - Phase 1	522
Sylvester Street Safety Program - Phase 2	476
Argent Road Improvements - Saraceno Way to Road 36	420
North Road 100 Pedestrian/Bicycle Improvements	350
Pedestrian/Bicycle Access Sylvester Street Overpass	300
Court Street & Road 68 Intersection Improvements	183
Burns Road Pedestrian/Bicycle Pathway - Road 100 to Road 90	152
Pedestrian/Bicycle Access Road 100 Interchange	120
Burns Road Pedestrian/Bicycle Pathway - Road 90 to Road 84	111
South 10th Avenue & W. Lewis Street Advanced Intersection Warning	47
<b>Fire</b>	<b>4,158</b>
Fire Station 84 Replacement	3,040
Fire Station 85 Addition	449
Fire Station 87 Property Purchase	265
Station Alerting System	262
Training Center Improvements	142
<b>Parks &amp; Recreation</b>	<b>3,667</b>
Sacajawea Levee Lowering	2,657
Franklin County Irrigation District (FCID) Trail - Phases 1 and 2	415
Road 84 Park	270
Marina Dock Replacement - Dock B	200
Highland Park Parking and Field Expansion	75
Road 48 Park	50
<b>Grand Total</b>	<b>34,817</b>

There is no staffing in the aforementioned fund.



## Cemetery Endowment Fund

Cemetery Endowment	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	532,848	592,588
Charges Goods & Services	17,552	20,973	40,000	42,000
Miscellaneous Revenue	1,193	5,087	22,500	10,000
<b>Total Revenues</b>	<b>18,745</b>	<b>26,060</b>	<b>595,348</b>	<b>644,588</b>
<b>Expenditures</b>				
Transfers & Pass Throughs	-	-	-	-
Budgeted End Fund Balance	-	-	595,348	644,588
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>595,348</b>	<b>644,588</b>

## Old Fire Pension Fund

610 - Old Fire Pension	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	2,755,894	3,040,087
Intergovernmental	63,503	73,414	147,000	182,988
Miscellaneous Revenue	347,898	(181,109)	17,556	16,800
Dividends	36,220	41,675	68,620	68,620
Debt Proceeds	-	9,016	14,944	6,102
<b>Total Revenues</b>	<b>447,621</b>	<b>(57,004)</b>	<b>3,004,014</b>	<b>3,314,597</b>
<b>Expenditures</b>				
Salaries & Wages	120,503	128,399	271,400	270,000
Personnel Benefits	-	-	-	-
Services & Charges	5,870	4,923	8,712	10,464
Budgeted End Fund Balance	-	-	2,723,902	3,034,133
<b>Total Expenditures</b>	<b>126,373</b>	<b>133,322</b>	<b>3,004,014</b>	<b>3,314,597</b>

There is no staffing in the aforementioned fund.

## Old Fire OPEB Fund

619 - Old Fire OPEB	2017 Actual	2018 Actual	2019-2020 Budget	2021-2022 Budget
<b>Revenues</b>				
Budgeted Beg Fund Balance	-	-	2,907,441	3,507,950
Miscellaneous Revenue	454,273	(142,069)	10,000	10,000
Dividends	53,582	57,074	104,000	104,000
<b>Total Revenues</b>	<b>507,855</b>	<b>(84,995)</b>	<b>3,021,441</b>	<b>3,621,950</b>
<b>Expenditures</b>				
Salaries & Wages	-	-	-	-
Personnel Benefits	94,835	87,540	177,706	175,080
Services & Charges	54,052	5,661	154,830	153,099
Budgeted End Fund Balance	-	-	2,688,905	3,293,771
<b>Total Expenditures</b>	<b>148,887</b>	<b>93,201</b>	<b>3,021,441</b>	<b>3,621,950</b>

There is no staffing in the aforementioned fund.

## CAPITAL PLAN AND BUDGETING

The Capital Improvements Projects section lists capital improvement projects budgeted for a six-year period, including funding sources. The CIP is a six-year plan for capital and major improvements that support the City of Pasco's current and future population and economy. The City's CIP is a long-range schedule of proposed public facilities, infrastructure and major projects, which includes estimated costs and sources of funding over a six-year period. The CIP is updated annually for the purpose of confirming and/or reorganizing projects on a priority basis and to prepare the Capital Projects Budget. The Council's adoption of the CIP in no way constitutes an appropriation of funds to a specific project.

The City will make capital improvements in accordance with an adopted Capital Improvement Plan, as budgeted within the current biennial budget.

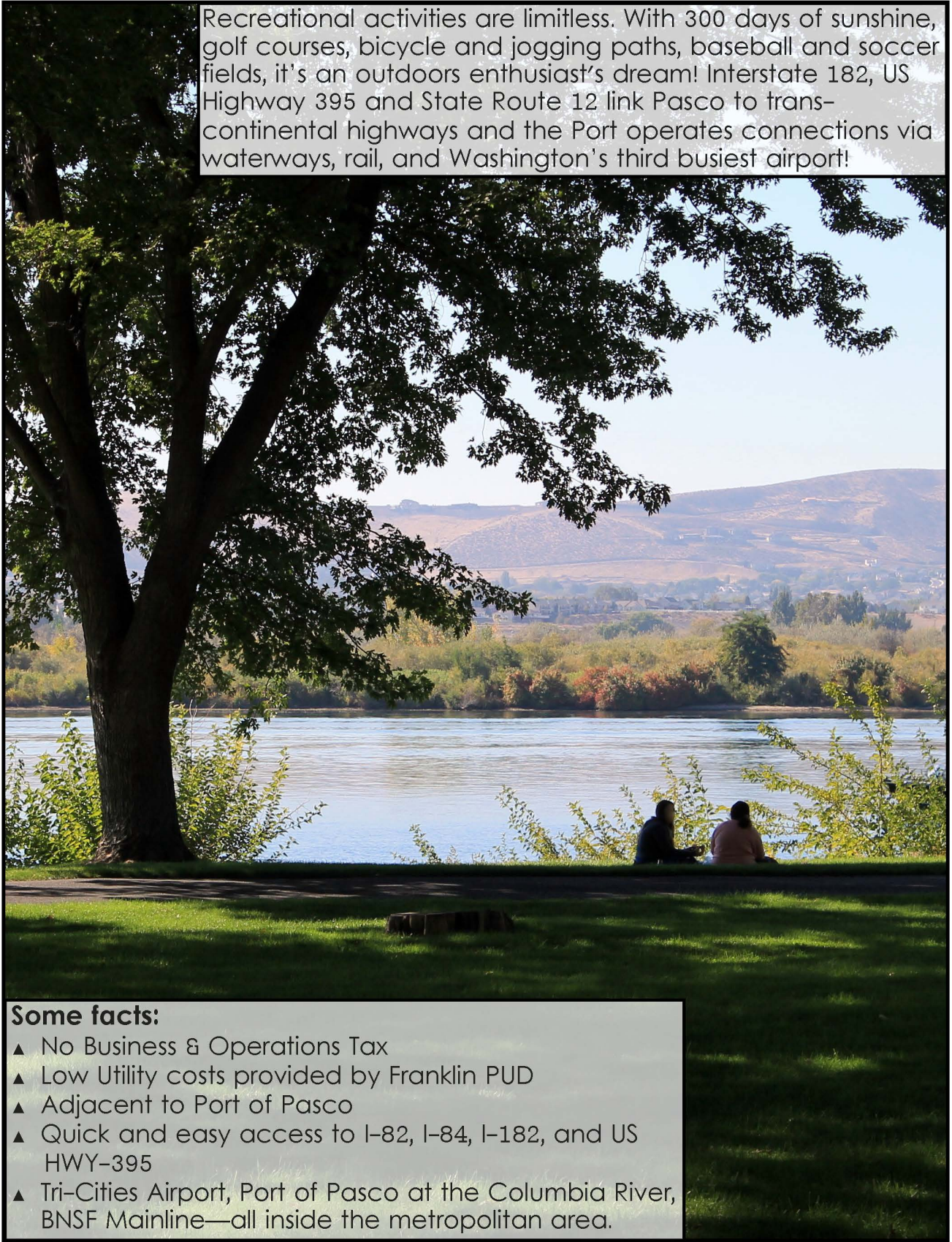
The City will determine the most cost-effective financing method for all new projects.

For each capital project and for each year of the six-year planning period, the CIP shall include an estimate of the cost of construction, an estimate of the annual O&M impact, and anticipated sources of funding.

Staff presented and Council approved the 2021-2026 Capital Improvement Plan with an updated list of projects and corresponding expenses. Due to the operational impacts of the COVID-19 pandemic, Staff time that would have been spent preparing an in-depth Capital Improvement Plan, with individual project sheets, was reallocated to combat COVID-19.

***NEW!*** – Starting with the 2021-2022 biennium, the City will proceed with the carryover process where funds for capital projects are carried over from year to year when there is variation from the biennium budget, rather than including estimates of carryover in the biennium budget. This will result in an additional process of capital carryover in early 2021, but will also provide clarity to the Capital Budgets, and allow for Council to inquire and act upon budget variations for the City's biggest investment after its people.





Recreational activities are limitless. With 300 days of sunshine, golf courses, bicycle and jogging paths, baseball and soccer fields, it's an outdoors enthusiast's dream! Interstate 182, US Highway 395 and State Route 12 link Pasco to trans-continental highways and the Port operates connections via waterways, rail, and Washington's third busiest airport!

**Some facts:**

- ▲ No Business & Operations Tax
- ▲ Low Utility costs provided by Franklin PUD
- ▲ Adjacent to Port of Pasco
- ▲ Quick and easy access to I-82, I-84, I-182, and US HWY-395
- ▲ Tri-Cities Airport, Port of Pasco at the Columbia River, BNSF Mainline—all inside the metropolitan area.

# 2021-2026 Capital Improvement Plan

Area/Project Title/Revenue Source	Total Project Expense	Project to Date 12/31/2018	Scheduled Year 2019-2020	Year 2021	Year 2022	Year 2023	Year 2024	Year 2025	Year 2026	2021-2026 Request
<b>Fire</b>	<b>22,836</b>	<b>97</b>	<b>10,045</b>	<b>6,029</b>	<b>6,128</b>	<b>530</b>	<b>7</b>	-	-	<b>12,694</b>
Fire Station 83 Replacement	5,969	49	5,170	750	-	-	-	-	-	750
2019 LTGO Bond	4,945	-	4,945	-	-	-	-	-	-	-
Capital Improvement Fund REET 1	274	49	225	-	-	-	-	-	-	-
Sale of Assets	750	-	-	750	-	-	-	-	-	750
<b>Fire Station 84 Replacement</b>	<b>8,871</b>	<b>46</b>	<b>4,575</b>	<b>4,250</b>	-	-	-	-	-	<b>4,250</b>
2019 LTGO Bond	8,500	-	4,250	4,250	-	-	-	-	-	4,250
Capital Improvement Fund REET 1	371	46	325	-	-	-	-	-	-	-
<b>Fire Station 85 Addition</b>	<b>7,052</b>	<b>2</b>	<b>300</b>	<b>750</b>	<b>6,000</b>	-	-	-	-	<b>6,750</b>
Capital Improvement Fund REET 2	302	2	300	-	-	-	-	-	-	-
Unsecured Revenue Bond	6,750	-	-	750	6,000	-	-	-	-	6,750
<b>Fire Station 86 Property Purchase</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>
General Fund	500	-	-	-	-	500	-	-	-	500
<b>Fire Station 87 Property Purchase</b>	<b>265</b>	<b>-</b>	<b>-</b>	<b>265</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>265</b>
General Fund	265	-	-	265	-	-	-	-	-	265
<b>Training Center Improvements</b>	<b>179</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>128</b>	<b>30</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>179</b>
Unsecured Funding	179	-	-	14	128	30	7	-	-	179
<b>General</b>	<b>11,173</b>	<b>187</b>	<b>4,845</b>	<b>246</b>	<b>1,315</b>	<b>4,465</b>	<b>115</b>	<b>-</b>	<b>-</b>	<b>6,141</b>
<b>Animal Shelter</b>	<b>5,017</b>	<b>187</b>	<b>4,830</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2019 LTGO Bond	1,600	-	1,600	-	-	-	-	-	-	-
Capital Improvement Fund REET 2	73	63	10	-	-	-	-	-	-	-
City of Kennewick Contribution	1,672	62	1,610	-	-	-	-	-	-	-
City of Richland Contribution	1,672	62	1,610	-	-	-	-	-	-	-
<b>Animal Shelter - Little League Parking Lot</b>	<b>615</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>
Park Development Zone 1	615	-	15	-	-	600	-	-	-	600
<b>Community Center</b>	<b>4,900</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>1,000</b>	<b>3,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,900</b>
Capital Improvement Fund REET 2	1,150	-	-	150	1,000	-	-	-	-	1,150
Unsecured Funding	3,750	-	-	-	-	3,750	-	-	-	3,750
<b>Wayfinding and Signage</b>	<b>641</b>	<b>-</b>	<b>-</b>	<b>96</b>	<b>315</b>	<b>115</b>	<b>115</b>	<b>-</b>	<b>-</b>	<b>641</b>
Unsecured Funding	641	-	-	96	315	115	115	-	-	641
<b>Parks &amp; Recreation</b>	<b>18,998</b>	<b>995</b>	<b>2,252</b>	<b>1,392</b>	<b>7,504</b>	<b>985</b>	<b>1,370</b>	<b>4,500</b>	<b>-</b>	<b>15,751</b>
<b>A Street Sporting Complex - Phase 1</b>	<b>606</b>	<b>32</b>	<b>287</b>	<b>287</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>287</b>
Park Development Zone 1	256	32	112	112	-	-	-	-	-	112
RCO Grant	350	-	175	175	-	-	-	-	-	175
<b>Community Park Northwest</b>	<b>6,100</b>	<b>-</b>	<b>1,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>4,500</b>	<b>-</b>	<b>4,700</b>
Park Development Zone 2	1,400	-	1,400	-	-	-	-	-	-	-
Unsecured Funding	4,700	-	-	-	-	-	-	4,500	-	4,700
<b>Dog Park</b>	<b>450</b>	<b>-</b>	<b>-</b>	<b>450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>450</b>
Unsecured Funding	450	-	-	450	-	-	-	-	-	450
<b>Franklin County Irrigation District (FCID) Trail - Phases 1 and 2</b>	<b>870</b>	<b>-</b>	<b>-</b>	<b>55</b>	<b>360</b>	<b>35</b>	<b>420</b>	<b>-</b>	<b>-</b>	<b>870</b>
Capital Improvement Fund REET 2	90	-	-	55	-	35	-	-	-	90
Unsecured Funding	420	-	-	-	-	-	420	-	-	420
<b>Highland Park Parking and Field Expansion</b>	<b>825</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>360</b>
Unsecured Funding	825	-	-	-	-	75	750	-	-	825
<b>Marina Dock Replacement - Dock 8</b>	<b>1,650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,650</b>
Unsecured Funding	1,650	-	-	-	1,650	-	-	-	-	1,650
<b>Pasco Sporting Complex</b>	<b>251</b>	<b>11</b>	<b>-</b>	<b>140</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>240</b>
Capital Improvement Fund REET 1	11	11	-	-	-	-	-	-	-	-
Park Development Zone 2	240	-	-	140	100	-	-	-	-	240



Area/Project Title/Revenue Source	Total Project Expense	Project to Date 12/31/2018	Scheduled Year 2019-2020	Year 2021	Year 2022	Year 2023	Year 2024	Year 2025	Year 2026	2021-2026 Request
<b>Road 48 Park</b>	<b>2,726</b>	<b>926</b>	-	<b>50</b>	<b>875</b>	<b>875</b>	-	-	-	<b>1,800</b>
Park Development Zone 3	926	926	-	-	-	-	-	-	-	-
Unsecured Funding	1,800	-	-	50	875	875	-	-	-	1,800
<b>Road 54 Erwen Property</b>	<b>420</b>	-	-	<b>20</b>	<b>400</b>	-	-	-	-	<b>420</b>
Park Development Zone 3	20	-	-	20	-	-	-	-	-	20
Unsecured RCO Grant	400	-	-	-	400	-	-	-	-	400
<b>Road 84 Park</b>	<b>750</b>	-	<b>480</b>	<b>270</b>	-	-	-	-	-	<b>270</b>
Capital Improvement Fund REET 1	750	-	480	270	-	-	-	-	-	270
<b>Sacajawea Levee Lowering</b>	<b>2,700</b>	<b>26</b>	<b>85</b>	<b>70</b>	<b>2,519</b>	-	-	-	-	<b>2,589</b>
Capital Improvement Fund REET 1	290	26	85	70	109	-	-	-	-	179
Unsecured State Grant	2,410	-	-	-	2,410	-	-	-	-	2,410
<b>Sacajawea Trail Burlington Northern Santa Fe (BNSF) Crossing</b>	<b>1,650</b>	-	-	<b>50</b>	<b>1,600</b>	-	-	-	-	<b>1,650</b>
Capital Improvement Fund REET 2	700	-	-	50	650	-	-	-	-	700
Unsecured Funding	750	-	-	-	750	-	-	-	-	750
Unsecured RCO Grant	200	-	-	-	200	-	-	-	-	200
<b>Transportation</b>	<b>81,927</b>	<b>6,998</b>	<b>8,891</b>	<b>27,796</b>	<b>8,944</b>	<b>13,172</b>	<b>5,376</b>	<b>6,285</b>	<b>4,465</b>	<b>66,038</b>
<b>Annual Pavement Preservation Program</b>	<b>6,513</b>	-	<b>850</b>	<b>876</b>	<b>902</b>	<b>929</b>	<b>957</b>	<b>985</b>	<b>1,015</b>	<b>5,663</b>
Street Overlay Fund	6,513	-	850	876	902	929	957	985	1,015	5,663
<b>Argent Road &amp; Road 36 Intersection Improvements</b>	<b>870</b>	-	<b>128</b>	<b>185</b>	<b>557</b>	-	-	-	-	<b>742</b>
Arterial Street Fund	-	-	-	-	-	-	-	-	-	-
Columbia Basin College	435	-	64	93	278	-	-	-	-	371
Port of Pasco	435	-	64	93	278	-	-	-	-	371
<b>Argent Road Improvements - 20th Ave to Saraceno</b>	<b>2,316</b>	<b>400</b>	<b>550</b>	<b>1,366</b>	-	-	-	-	-	<b>1,366</b>
Arterial Street Fund	593	200	393	-	-	-	-	-	-	-
Columbia Basin College	683	-	-	683	-	-	-	-	-	683
Federal STP Grant	357	200	157	-	-	-	-	-	-	-
Port of Pasco	683	-	-	683	-	-	-	-	-	683
<b>Argent Road Improvements - Saraceno Way to Road 36</b>	<b>4,495</b>	-	<b>75</b>	<b>420</b>	-	<b>4,000</b>	-	-	-	<b>4,420</b>
Arterial Street Fund	851	-	75	420	-	356	-	-	-	776
Columbia Basin College	92	-	-	-	-	92	-	-	-	92
Federal Grant	3,460	-	-	-	-	3,460	-	-	-	3,460
Port of Pasco	92	-	-	-	-	92	-	-	-	92
<b>Argent Road Pedestrian/Bicycle Pathway</b>	<b>500</b>	-	-	-	-	<b>500</b>	-	-	-	<b>500</b>
Arterial Street Fund	100	-	-	-	-	100	-	-	-	100
Unsecured SRS Grant	400	-	-	-	-	400	-	-	-	400
<b>Burns Road Pedestrian/Bicycle Pathway - Road 100 to Road 90</b>	<b>131</b>	<b>3</b>	<b>20</b>	<b>108</b>	-	-	-	-	-	<b>108</b>
Capital Improvement Fund REET 2	131	3	20	108	-	-	-	-	-	108
<b>Burns Road Pedestrian/Bicycle Pathway - Road 84 to Road 68</b>	<b>86</b>	<b>3</b>	<b>20</b>	-	<b>63</b>	-	-	-	-	<b>63</b>
Capital Improvement Fund REET 2	23	3	20	-	-	-	-	-	-	-
Unsecured Grant	63	-	-	-	63	-	-	-	-	63
<b>Burns Road Pedestrian/Bicycle Pathway - Road 90 to Road 84</b>	<b>114</b>	<b>3</b>	<b>20</b>	-	-	<b>91</b>	-	-	-	<b>91</b>
Capital Improvement Fund REET 2	114	3	20	-	-	91	-	-	-	91
Unsecured Grant	-	-	-	-	-	-	-	-	-	-
<b>Citywide Traffic Controller Upgrades - Phase 2</b>	<b>3,862</b>	-	<b>740</b>	<b>3,123</b>	-	-	-	-	-	<b>3,123</b>
Arterial Street Fund	117	-	117	-	-	-	-	-	-	-
Federal STP Grant	2,911	-	608	2,303	-	-	-	-	-	2,303
1-182 Corridor Impact Fund	688	-	-	688	-	-	-	-	-	688
State Grant	147	-	15	132	-	-	-	-	-	132
<b>Court Street &amp; Road 68 Intersection Improvements</b>	<b>990</b>	-	<b>53</b>	<b>86</b>	<b>97</b>	<b>754</b>	-	-	-	<b>937</b>
Arterial Street Fund	10	-	10	-	-	-	-	-	-	-



Area/Project Title/Revenue Source	Total Project Expense	Project to Date 12/31/2018	Scheduled Year 2019-2020	Year							2021-2026 Request
				Year 2021	Year 2022	Year 2023	Year 2024	Year 2025	Year 2026		
Federal STBG Grant	809	-	43	60	49	657	-	-	-	766	
I-182 Corridor Impact Fund	172	-	-	26	49	97	-	-	-	172	
Crescent Road Surface Improvement	400	-	-	-	-	-	45	355	-	400	
Arterial Street Fund	100	-	-	-	-	-	11	89	-	100	
Unsecured State Grant	300	-	-	-	-	-	34	266	-	300	
Franklin County Irrigation District (FCID) Canal Bicycle/Pedestrian Pathway	870	-	-	90	360	420	-	-	-	870	
Capital Improvement Fund REET 2	870	-	-	90	360	420	-	-	-	870	
Unsecured State Grant	-	-	-	-	-	-	-	-	-	-	
James Street Improvements - Oregon Avenue to East End	1,985	-	551	-	-	200	1,234	-	-	1,434	
Local Improvement District	1,434	-	-	-	-	200	1,234	-	-	1,434	
Street Overlay Fund	551	-	551	-	-	-	-	-	-	-	
Lewis Street Corridor Improvements - 2nd Avenue to 5th Avenue	1,924	-	157	1,198	569	-	-	-	-	1,767	
Capital Improvement Fund REET 1	400	-	-	300	100	-	-	-	-	400	
CD8G Grant	505	-	157	348	-	-	-	-	-	348	
Unsecured Federal Grant	869	-	-	400	469	-	-	-	-	869	
Utility Rate	150	-	-	150	-	-	-	-	-	150	
Lewis Street Overpass	36,511	6,589	5,640	19,599	4,683	-	-	-	-	24,282	
Arterial Street Fund	529	529	-	-	-	-	-	-	-	-	
Capital Improvement Fund REET 2	1,401	1,244	157	-	-	-	-	-	-	-	
Connecting WA Grant	21,292	1,050	828	18,855	559	-	-	-	-	19,414	
Federal STP Grant	3,754	3,754	-	-	-	-	-	-	-	-	
I-182 Corridor Impact Fund	12	12	-	-	-	-	-	-	-	-	
Street Overlay Fund	3,987	-	-	-	3,987	-	-	-	-	3,987	
TIB Grant	4,986	-	4,517	469	-	-	-	-	-	469	
Utility Rate	550	-	138	275	138	-	-	-	-	413	
North Road 100 Pedestrian/Bicycle Improvements	350	-	-	30	320	-	-	-	-	350	
Capital Improvement Fund REET 1	350	-	-	30	320	-	-	-	-	350	
North Road 40 East Pathway	633	-	-	-	-	-	103	530	-	633	
Capital Improvement Fund REET 1	633	-	-	-	-	-	103	530	-	633	
North Road 93/Powerline Pathway	127	-	-	-	-	-	12	115	-	127	
Capital Improvement Fund REET 2	127	-	-	-	-	-	12	115	-	127	
Pedestrian/Bicycle Access Road 100 Interchange	2,320	-	-	-	120	2,200	-	-	-	2,320	
Arterial Street Fund	303	-	-	-	18	285	-	-	-	303	
Unsecured State Grant	2,017	-	-	-	102	1,915	-	-	-	2,017	
Pedestrian/Bicycle Access Road 68 Interchange	2,100	-	-	-	-	100	1,000	1,000	-	2,100	
I-182 Corridor Impact Fund	48	-	-	-	-	2	23	23	-	48	
Unsecured State Grant	2,052	-	-	-	-	98	977	977	-	2,052	
Pedestrian/Bicycle Access Sylvester Street Overpass	1,800	-	-	-	300	1,500	-	-	-	1,800	
Arterial Street Fund	400	-	-	-	100	300	-	-	-	400	
Unsecured State Grant	1,400	-	-	-	200	1,200	-	-	-	1,400	
Road 100 Widening - Court Street to Chapel Hill Boulevard	4,125	-	-	-	-	-	375	1,500	2,250	4,125	
Arterial Street Fund	2,000	-	-	-	-	-	182	727	1,091	2,000	
I-182 Corridor Impact Fund	500	-	-	-	-	-	45	182	273	500	
Unsecured State Grant	1,625	-	-	-	-	-	148	591	886	1,625	
Road 68 Widening - Interstate 182 to Chapel Hill Boulevard	307	-	87	220	-	-	-	-	-	220	
Arterial Street Fund	77	-	48	30	-	-	-	-	-	30	
Federal STP Grant	230	-	40	190	-	-	-	-	-	190	
Road 76 Overpass	1,500	-	-	-	-	-	-	300	1,200	1,500	
I-182 Corridor Impact Fund	1,500	-	-	-	-	-	-	300	1,200	1,500	
Sandlur Parkway Extension - Phase 1 (West of Road 100)	1,650	-	-	-	-	150	1,500	-	-	1,650	

Area/Project Title/Revenue Source	Total Project Expense	Project to Date 12/31/2018	Scheduled Year 2019-2020	Year 2021	Year 2022	Year 2023	Year 2024	Year 2025	Year 2026	2021-2026 Request
Arterial Street Fund	150	-	-	-	-	150	-	-	-	150
Developer Contribution	1,500	-	-	-	-	-	1,500	-	-	1,500
Sandfur Parkway Extension - Phase 2 (West of Road 100)	1,650	-	-	-	-	-	1,500	1,500	-	1,650
Arterial Street Fund	150	-	-	-	-	-	150	-	-	150
Developer Contribution	1,500	-	-	-	-	-	-	1,500	-	1,500
Sandfur Parkway Widening - Road 52 to Road 60	425	-	-	60	365	-	-	-	-	425
Arterial Street Fund	-	-	-	-	-	-	-	-	-	-
Street Overlay Fund	425	-	-	60	365	-	-	-	-	425
South 10th Avenue & W. Lewis Street Advanced Intersection Warning	47	-	-	15	32	-	-	-	-	47
Arterial Street Fund	6	-	-	2	4	-	-	-	-	6
Unsecured State Grant	42	-	-	14	28	-	-	-	-	42
Sylvester Street Safety Program - Phase 1	1,575	-	-	422	100	1,054	-	-	-	1,575
Arterial Street Fund	52	-	-	42	10	-	-	-	-	52
Unsecured State Grant	1,523	-	-	379	90	1,054	-	-	-	1,523
Sylvester Street Safety Program - Phase 2	1,750	-	-	-	476	1,274	-	-	-	1,750
Capital Improvement Fund REET 2	598	-	-	-	95	503	-	-	-	598
Unsecured State Grant	1,153	-	-	-	381	772	-	-	-	1,153
<b>Irrigation</b>	<b>2,354</b>	<b>-</b>	<b>265</b>	<b>134</b>	<b>715</b>	<b>545</b>	<b>545</b>	<b>75</b>	<b>75</b>	<b>2,089</b>
Annual Irrigation System Improvements - Development	215	-	65	25	25	25	25	25	25	150
Utility Rate	215	-	65	25	25	25	25	25	25	150
Annual Irrigation Upsize - Development	500	-	200	50	50	50	50	50	50	300
Utility Rate	500	-	200	50	50	50	50	50	50	300
Columbia River Intake Capacity Upgrades	229	-	-	59	170	-	-	-	-	229
Utility Rate	229	-	-	59	170	-	-	-	-	229
Well Capacity Upgrades	1,410	-	-	-	470	470	470	-	-	1,410
Utility Rate	1,410	-	-	-	470	470	470	-	-	1,410
<b>PWRP</b>	<b>46,218</b>	<b>1,199</b>	<b>8,448</b>	<b>19,321</b>	<b>17,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,571</b>
Columbia East Lift Station & Force Main	15,450	1,199	4,821	9,430	-	-	-	-	-	9,430
2020 Revenue Bond	1,930	-	-	1,930	-	-	-	-	-	1,930
Economic Development Fund	1,500	-	1,500	-	-	-	-	-	-	-
Federal EDA Grant	6,065	65	2,000	4,000	-	-	-	-	-	4,000
Franklin Co .09 Grant	1,000	1,000	-	-	-	-	-	-	-	-
Utility Rate	4,821	-	1,321	3,500	-	-	-	-	-	3,500
WA State Capital Budget	134	134	-	-	-	-	-	-	-	-
Process Water Reuse Facility (PWRP) Primary Treatment Improvement	30,768	-	3,627	9,891	17,250	-	-	-	-	27,141
2020 Revenue Bond	1,500	-	1,500	-	-	-	-	-	-	-
Department of Ecology Loan	1,500	-	-	250	1,250	-	-	-	-	1,500
Franklin Co .09 Grant	500	-	-	500	-	-	-	-	-	500
State PWB Loan	1,000	-	500	500	-	-	-	-	-	500
Unsecured Revenue Bond	26,268	-	1,627	8,641	16,000	-	-	-	-	24,641
<b>Sewer</b>	<b>79,512</b>	<b>225</b>	<b>7,819</b>	<b>19,582</b>	<b>13,284</b>	<b>14,257</b>	<b>15,945</b>	<b>4,200</b>	<b>4,200</b>	<b>71,468</b>
Annual Sewer System Improvements - Development	800	-	200	100	100	100	100	100	100	600
Utility Rate	800	-	200	100	100	100	100	100	100	600
Annual Sewer Upsize - Development	800	-	200	100	100	100	100	100	100	600
Utility Expansion Fee	800	-	200	100	100	100	100	100	100	600
Court and Sylvester Sewer Main Improvement	11,405	-	-	-	1,500	5,684	4,221	-	-	11,405
Unsecured Revenue Bond	11,405	-	-	-	1,500	5,684	4,221	-	-	11,405
Northwest Area Lift Station	3,500	-	-	3,500	-	-	-	-	-	3,500
Unsecured Revenue Bond	3,000	-	-	3,000	-	-	-	-	-	3,000
Utility Expansion Fee	500	-	-	500	-	-	-	-	-	500

Area/Project Title/Revenue Source	Total Project Expense	Project to Date 12/31/2018	Scheduled Year 2019-2020	Year 2021	Year 2022	Year 2023	Year 2024	Year 2025	Year 2026	2021-2026 Request
<b>Northwest Area Trunkline - Sandifur Parkway Extension to Desiree Street</b>	<b>6,880</b>	<b>27</b>	<b>3,145</b>	<b>3,708</b>	-	-	-	-	-	<b>3,708</b>
Local Improvement District	5,910	-	2,687	3,223	-	-	-	-	-	3,223
Utility Rate	970	27	458	485	-	-	-	-	-	485
<b>Pearl Street Lift Station</b>	<b>1,554</b>	<b>141</b>	<b>1,039</b>	<b>374</b>	-	-	-	-	-	<b>374</b>
2017 Revenue Bond	1,554	141	1,039	374	-	-	-	-	-	374
<b>Public Works Operation Center</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(blank)	-	-	-	-	-	-	-	-	-	-
<b>Road 36 Lift Station Upgrades</b>	<b>992</b>	<b>57</b>	<b>435</b>	<b>500</b>	-	-	-	-	-	<b>500</b>
2017 Revenue Bond	992	57	435	500	-	-	-	-	-	500
<b>Road 52 and Pearl Street Lift Station - Riverview</b>	<b>2,384</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>684</b>	<b>1,400</b>	-	-	-	<b>2,384</b>
2017 Revenue Bond	300	-	-	300	-	-	-	-	-	300
Unsecured Revenue Bond	400	-	-	-	-	400	-	-	-	400
Unsecured State Grant	1,684	-	-	-	684	1,000	-	-	-	1,684
<b>Road 84 and Roberts Drive Lift Station - Riverview</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>2,500</b>
Unsecured Revenue Bond	2,500	-	-	-	-	500	2,000	-	-	2,500
<b>Southeast Industrial Trunkline</b>	<b>11,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>200</b>	<b>3,000</b>	<b>4,000</b>	<b>4,000</b>	<b>11,400</b>
Unsecured Revenue Bond	11,400	-	-	-	200	200	3,000	4,000	4,000	11,400
<b>WasteWater Treatment Plant (WWTP) Improvements - Phase 1</b>	<b>21,800</b>	<b>-</b>	<b>2,800</b>	<b>11,000</b>	<b>8,000</b>	-	-	-	-	<b>19,000</b>
2017 Revenue Bond	300	-	300	-	-	-	-	-	-	-
Secured State Loan	2,500	-	2,500	-	-	-	-	-	-	-
Unsecured Revenue Bond	6,000	-	-	3,000	3,000	-	-	-	-	6,000
Unsecured State Grant/Loan	13,000	-	-	8,000	5,000	-	-	-	-	13,000
<b>WasteWater Treatment Plant (WWTP) Improvements - Phase 2</b>	<b>15,497</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,700</b>	<b>6,273</b>	<b>6,524</b>	<b>-</b>	<b>-</b>	<b>15,497</b>
Secured Local Grant/Loan	2,400	-	-	-	2,400	-	-	-	-	2,400
Unsecured Local Grant/Loan	7,530	-	-	-	100	3,000	4,430	-	-	7,530
Unsecured Revenue Bond	5,567	-	-	-	200	3,273	2,094	-	-	5,567
<b>Stormwater</b>	<b>1,379</b>	<b>-</b>	<b>200</b>	<b>100</b>	<b>679</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>1,179</b>
1st Avenue Pipe Rehab	249	-	-	-	249	-	-	-	-	249
Utility Rate	249	-	-	-	249	-	-	-	-	249
<b>Annual Stormwater Improvements - Development</b>	<b>800</b>	<b>-</b>	<b>200</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>600</b>
Utility Rate	800	-	200	100	100	100	100	100	100	600
<b>Sylvester Pipe Relining</b>	<b>330</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>330</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>330</b>
Utility Rate	330	-	-	-	330	-	-	-	-	330
<b>Water</b>	<b>57,145</b>	<b>-</b>	<b>1,631</b>	<b>8,544</b>	<b>13,510</b>	<b>13,076</b>	<b>7,055</b>	<b>7,130</b>	<b>6,200</b>	<b>55,515</b>
<b>Annual Water System Improvements - Development</b>	<b>800</b>	<b>-</b>	<b>200</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>600</b>
Utility Rate	800	-	200	100	100	100	100	100	100	600
<b>Annual Water Upsize - Development</b>	<b>800</b>	<b>-</b>	<b>200</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>600</b>
Utility Rate	800	-	200	100	100	100	100	100	100	600
<b>Automated Meter Reading</b>	<b>5,750</b>	<b>-</b>	<b>-</b>	<b>750</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>5,750</b>
Unsecured Revenue Bond	5,750	-	-	750	1,000	1,000	1,000	1,000	1,000	5,750
<b>Butterfield Water Treatment Plant (WTP) Improvements</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>25,000</b>
Unsecured Revenue Bond	25,000	-	-	-	5,000	5,000	5,000	5,000	5,000	25,000
<b>Emergency Power Improvements</b>	<b>2,200</b>	<b>-</b>	<b>-</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>-</b>	<b>-</b>	<b>2,200</b>
Utility Rate	2,200	-	-	550	550	550	550	-	-	2,200
<b>Reservoir Storage Tank</b>	<b>11,700</b>	<b>-</b>	<b>150</b>	<b>2,850</b>	<b>4,200</b>	<b>4,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,550</b>
Unsecured Revenue Bond	8,700	-	-	-	4,200	4,500	-	-	-	8,700
Utility Expansion Fee	3,000	-	150	2,850	-	-	-	-	-	2,850
<b>Transmission Main - West Pasco Water Treatment Plant (WPPWTP) to Zone 3</b>	<b>3,000</b>	<b>-</b>	<b>500</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>
Utility Rate	3,000	-	500	2,500	-	-	-	-	-	2,500
<b>Water Main Extension - Alton Street (Wahe Avenue to the alley west of Owen Street)</b>	<b>327</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>327</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>327</b>

Area/Project Title/Revenue Source	Total Project Expense	Project to Date 12/31/2018	Scheduled Year 2019-2020	Year 2021	Year 2022	Year 2023	Year 2024	Year 2025	Year 2026	2021-2026 Request
Unsecured Revenue Bond	327	-	-	-	327	-	-	-	-	327
Water Main Extension - Riverhaven Street (Road 36 to Road 40)	305	-	-	-	-	-	305	-	-	305
Unsecured Revenue Bond	305	-	-	-	-	-	305	-	-	305
Water Main Extension - Road 103 (Maple Street to Willow Way)	113	-	-	-	113	-	-	-	-	113
Utility Rate	113	-	-	-	113	-	-	-	-	113
Water Main Replacement - Richardson Road (Road 92 to Road 96)	460	-	-	-	460	-	-	-	-	460
Utility Rate	460	-	-	-	460	-	-	-	-	460
Water Main Replacement - Road 60 (Court Street to West Pearl)	930	-	-	-	-	-	-	930	-	930
Unsecured Revenue Bond	930	-	-	-	-	-	-	930	-	930
Water Main Replacement - Road 76 (Wernett Road to Court Street)	826	-	-	-	-	826	-	-	-	826
Unsecured Revenue Bond	826	-	-	-	-	826	-	-	-	826
Water Main Replacement - South 18th Avenue (Court Street to WA Avenue)	79	-	-	79	-	-	-	-	-	79
Utility Rate	79	-	-	79	-	-	-	-	-	79
Water Main Replacement - Star Lane (Road 100 to Road 97)	235	-	-	50	185	-	-	-	-	235
Utility Rate	235	-	-	50	185	-	-	-	-	235
West Pasco Water Treatment Plant (WPWTP) Improvements	4,620	-	581	1,565	1,475	1,000	-	-	-	4,040
Utility Rate	4,620	-	581	1,565	1,475	1,000	-	-	-	4,040
Grand Total	321,541	9,701	44,394	83,144	69,329	47,130	30,513	22,290	15,040	267,446

## 2021-2022 Capital Budget

Area/Project	2021-2022 Adopted Budget	Additional Annual Operating Impact	
		2021	2022
<b>Amounts in \$1,000's</b>			
<b>Fire</b>	<b>4,158</b>	<b>44</b>	<b>46</b>
Fire Station 84 Replacement	3,040	16	17
Fire Station 85 Addition	449	16	17
Fire Station 87 Property Purchase	265	0	0
Station Alerting System	262	0	0
Fire Training Center Improvements	142	12	12
<b>Irrigation</b>	<b>620</b>	<b>0</b>	<b>0</b>
Well Capacity Upgrades	470	0	0
Annual Irrigation Upsize - Development	100	0	0
Annual Irrigation System Improvements - Development	50	0	0
<b>Parks &amp; Recreation</b>	<b>3,667</b>	<b>9</b>	<b>9</b>
Sacajawea Levee Lowering	2,657	0	0
Franklin County Irrigation District (FCID) Trail - Phases 1 and 2	415	0	0
Road 84 Park	270	3	3
Marina Dock Replacement - Dock B	200	0	0
Highland Park Parking and Field Expansion	75	1	2
Road 48 Park	50	4	4
<b>PWRF</b>	<b>31,745</b>	<b>20</b>	<b>21</b>
Process Water Reuse Facility (PWRF) Primary Treatment Improvement	26,641	0	0
Columbia East Lift Station & Force Main	5,104	20	21
Process Water Reuse Facility (PWRF) Irrigation Pump Station (IPS) Improv	0	0	0
<b>Sewer</b>	<b>31,969</b>	<b>0</b>	<b>0</b>
WasteWater Treatment Plant (W\WTP) Improvements - Phase 1	19,660	0	0
Northwest Area Trunkline - Sandifur Parkway Extension to Desiree Street	3,681	0	0
Northwest Area Lift Station	3,250	0	0
WasteWater Treatment Plant (W\WTP) Improvements - Phase 2	2,700	0	0
Court and Sylvester Sewer Main Improvement	1,500	0	0
Road 52 and Pearl Street Lift Station - Riverview	300	0	0
Southeast Industrial Trunkline	200	0	0
Annual Sewer Upsize - Development	200	0	0
Annual Sewer System Improvements - Development	200	0	0
Pearl Street Lift Station	144	0	0
Road 36 Lift Station Upgrades	134	0	0
<b>Stormwater</b>	<b>779</b>	<b>0</b>	<b>0</b>
Sylvester Pipe Relining	330	0	0
1st Avenue Pipe Rehab	249	0	0
Annual Stormwater Improvements - Development	200	0	0

Area/Project	2021-2022 Adopted Budget	Additional Annual Operating Impact	
		2021	2022
<b>Amounts in \$1,000's</b>			
<b>Transportation</b>	<b>26,992</b>	<b>0</b>	<b>0</b>
Lewis Street Overpass	16,452	0	0
Citywide Traffic Controller Upgrades - Phase 2	2,870	0	0
Annual Pavement Preservation Program	1,777	0	0
Lewis Street Corridor Improvements - 2nd Avenue to 5th Avenue	1,635	0	0
Sandifur Parkway Widening - Road 52 to Road 60	958	0	0
Argent Road & Road 36 Intersection Improvements	620	0	0
Sylvester Street Safety Program - Phase 1	522	0	0
Sylvester Street Safety Program - Phase 2	476	0	0
Argent Road Improvements - Saraceno Way to Road 36	420	0	0
North Road 100 Pedestrian/Bicycle Improvements	350	0	0
Pedestrian/Bicycle Access Sylvester Street Overpass	300	0	0
Court Street & Road 68 Intersection Improvements	183	0	0
Burns Road Pedestrian/Bicycle Pathway - Road 100 to Road 90	152	0	0
Pedestrian/Bicycle Access Road 100 Interchange	120	0	0
Burns Road Pedestrian/Bicycle Pathway - Road 90 to Road 84	111	0	0
South 10th Avenue & W. Lewis Street Advanced Intersection Warning	47	0	0
<b>Water</b>	<b>19,749</b>	<b>15</b>	<b>15</b>
Reservoir Storage Tank	6,450	5	5
Butterfield Water Treatment Plant (WTP) Improvements	5,000	0	0
Transmission Main - West Pasco Water Treatment Plant (WPWTP) to Zone 1	2,500	0	0
Automated Meter Reading	1,750	0	0
West Pasco Water Treatment Plant (WPWTP) Improvements	1,475	0	0
Emergency Power Improvements	1,100	10	10
Water Main Replacement - Richardson Road (Road 92 to Road 96)	460	0	0
Water Main Replacement - Star Lane (Road 100 to Road 97)	235	0	0
Annual Water System Improvements - Development	200	0	0
Annual Water Upsize - Development	200	0	0
Water Main Extension - Alton Street (Wehe Avenue to the alley west of Court Street)	187	0	0
Water Main Extension - Road 103 (Maple Street to Willow Way)	113	0	0
Water Main Replacement - South 18th Avenue (Court Street to WA Avenue)	79	0	0
<b>Grand Total</b>	<b>119,680</b>	<b>88</b>	<b>91</b>

## APPENDICES

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## Glossary of Budget Terms

This glossary identifies terms used in this budget. Accounting terms are defined in general and user friendly terminology.

**Account** – A record of additions, deletions, and balances of individual assets, liabilities, equity, revenues and expenses.

**Ad Valorem Taxes (Property Tax)** – 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.

**Appropriation** – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**Appropriation for Ordinances or Resolutions** – An ordinance or resolution by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.

**Assessed Valuation** – A valuation set upon real estate or other property by the County Assessor as a basis for levying property taxes.

**Balanced Budget** – A budget is considered balanced when the fund's total resources of beginning fund balance, revenues and other financing sources is equal to the total of expenditures, other financing uses and ending fund balance.

**Basis of Accounting** – The timing of recognition; that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transactions or events take place), or on a cash basis (that is, when cash is received or paid). Basis of accounting is an essential part of measurement focus because a particular timing of recognition is necessary to accomplish a particular measurement focus.

**Cash Basis** – A basis of accounting under which transactions are recognized only when cash is received or disbursed.

**Accrual Basis** – A basis of accounting under which transactions are recorded in the periods in which those transactions occur, rather than only in the periods in which cash is received or paid by the government.

**Modified Accrual Basis** – A basis of accounting according to which (a) revenues and other financial resources are recognized when they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except

for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

**Modified Cash Basis** – A basis of accounting where the cash basis of accounting is adjusted for Washington State statute. RCW 35.33.151 and RCW 35A.33.150 requires cities to keep their books open in order to pay December bills by the following January 20. RCW 36.40.200 requires counties to keep their books open until January 30 in order to pay December bills and charge the prior year.

**Benefits** – For budgeting purposes, employee benefits are employer payments for social security, retirement, group health and life insurance, and worker's compensation.

**Bond** – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

**Budget** – A legal document that provides City officials with the authority to incur obligations and pay expenses, allocating resources among departments and funds to reflect Council priorities and policies.

**Budgetary Control** – The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Budget Document** – The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. In addition to the budget document, an appropriation ordinance is necessary to formally approve the budget.

**Budget Amendment** – The method used to make revisions to the adopted budget. Transfers between expenses within a fund do not require Council approval unless the adjustment includes use of fund balance.

**Capital Assets** – Capital assets include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible or intangible assets that are used in operations and have a useful life extending beyond a single reporting period, and a cost of \$5,000 or greater.

**Capital Expenditures** – Any asset purchase or creation over the \$5,000 threshold as set by the State. As signified by expenditure category “Capital Outlay”.

**Capital Improvement Plan (CIP)** – 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 or otherwise.

**Capital Outlays** – Expenditures that result in the acquisition of or addition to fixed assets.

**Capital Projects Fund** – A type of fund which accounts for financial resources that are restricted, committed or assigned to expenditures for the acquisition and construction of major capital facilities for general governmental purposes.

**Community Development Block Grant (CDBG)** – A grant received annually by the City from the Department of Housing and Urban Development. While included in the budget for accounting purposes, specific allocation of these funds occurs in a separate process.

**Comprehensive Plan** – A long-range policy adopted by the City to guide decisions affecting the community's physical development.

**Consumer Price Index (CPI)** – CPI measures a price change for a constant market basket of goods and services from one period to the next within the same city.

**Cost Allocation** – The assignment of applicable costs incurred by a central services department to a fund based on the benefit to the fund being assessed.

**Councilmanic Bonds** – General Obligation bonds whose issuance was authorized by the City Council.

**Debt** – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, registered warrants, notes, contracts and accounts payable.

**Debt Service** – Interest and principal payments on debt.

**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. Formerly called a sinking fund.

**Debt Limit** – The maximum amount of gross or net debt that is legally permitted.

**Deficit** – (1) The excess of the liabilities of a fund over its assets; and (2) The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

**Enterprise Fund** – Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

**Esri** – Esri is an international supplier of geographic information system software, web GIS and geodatabase management applications.

**Expenditures** – For Governmental Funds. Decreases in net current assets. Expenditures include debt service, capital outlays, and those current operating costs that require the use of current assets.

**Expenses** – For Business Type Funds. Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

**Fiduciary Fund** – A fund that accounts for assets held by the City as a trustee.

**Fiscal Policy** – The City Government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year** – A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

**Fixed Assets** – Assets intended to be held or used for a long-term purpose, such as land, buildings, and improvements other than buildings, machinery and equipment. The City's capitalization threshold is \$5,000.

**Full Time Equivalent (FTE) Position** – Refers to budgeted employee positions based on the number of hours for each position. A full-time position is 1.0 FTE and represents 2,080 hours per year.

**Fund** – A fiscal and accounting entity with self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance** – Fund Balance is a calculation of the difference between the assets and liabilities of a governmental fund. Fund balances are either designated (funds that have been dedicated to a particular purpose) or undesignated (the remaining unappropriated balance of the fund after account for the designated funds).

**General Fund** – A specific Governmental Fund that accounts for tax supported activities of the City and other types of activities not accounted for in other funds.

**General Fund** – Accounts for all revenues and expenditures that are not accounted for in any other fund except those required by statute. It is a fund supported by taxes, fees and other miscellaneous revenues.

**General Obligation Bonds** – Bonds for the payment of which the full faith of the issuing government is pledged. G.O. Bonds can be voter approved (unlimited-tax general obligation bond-UTGO) where property owners are assessed property taxes for the debt repayment, or non-voted (limited-tax general obligation bonds-LTGO) that are authorized by the governing authority (City Council) and are paid with existing tax revenues or another source.

**Governmental Fund Types** – Funds that provide general government services. These include the General Fund, Special Revenue Funds, Capital Project Funds and Debt Service Funds.

**Intergovernmental Revenue** – Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Internal Service Funds** – These funds account for operations that provide goods or services to other departments or funds of the City or to other governmental units on a cost-reimbursement basis.

**Levy Rate** – The property tax percentage rate used in computing the property tax amount due the City.

**Major Fund** – Major funds represent the government's most important funds and are determined by a mathematical calculation. Each major fund must be presented in a separate column on the fund financial statements, for reporting purposes.

**Operating Budget** – The annual appropriation to maintain the provision of City services to the public. Annual operating budgets are essential to sound financial management and should be adopted by every government.

**Operating Transfer** – Routine and/or recurring transfers of assets between funds.

**Organizational Chart** – A graphic portrayal of relationships among positions and officials established by the City.

**Personnel** – Refers to the number of full-time or part-time regular authorized positions which may be employed within the operation of the City.

**Permanent Fund** – A fund whose resources are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the fund's programs.

**Refunding Bonds** – Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

**Reserve** – (1) An account used to segregate a portion of fund balance to indicate that it is not available for expenditure; and (2) an account used to segregate a portion of fund equity as legally set aside for a specific future use.

**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** – Bonds whose principal and interest are secured by and payable exclusively from earnings of an Enterprise or Proprietary Fund.

**Salaries and Wages** – Monetary compensation in the form of an annual or hourly rate of pay for hours worked.

**Services and Charges** – Expenditures for services other than personal services which are required by the City in the administration of its assigned functions, such as contracted services, insurance, utilities, printing, advertising, insurance and rental of equipment.

**Special Revenue Funds** – Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

**Supplies and Materials** – Articles and commodities which are consumed or materially altered when used; such as, office supplies, motor fuel, building supplies and postage.

**Taxes** – Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges).

**Tax Rate Limit** – The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose or to taxes imposed for all purposes and may apply to a single government or to a class of governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area. The tax rate limit for general purposes for the City of Pasco is \$3.60.

**Working Capital** – Working capital is generally defined as current assets minus current liabilities. Working capital measures short term financial health of a proprietary fund.

### Acronym Key

**ACA** – Animal Control Authority

**ACS** – Administrative and Community Services

**ADA** – Americans with Disabilities Act

**AFG** – Assistance to Firefighters Grant

**AOC** – Washington State Administrative Office of the Courts

**ARFF** – Aircraft Rescue and Firefighting.

**AV** – Assessed Value

**AWC** – Association of Washington Cities

**BARS** – Budgeting, Accounting and Reporting System

**BFT** – Ben Franklin Transit

**BNSF** – Burlington Northern Santa Fe Railway

**BUILD** – Better Utilizing Investments to Leverage Development

**CAD** – Computer-aided Dispatching

**CAFR** – Comprehensive Annual Financial Report

**CALEA** – Commission on Accreditation for Law Enforcement Agencies

**CBC** – Columbia Basin College

**CCTV** – Closed Circuit Television

**CDBG** – Community Development Block Grant

**CIP** – Capital Improvement Plan

**CLJ** – Courts of Limited Jurisdiction

**CMC** – Certified Municipal Clerk

**COPS** – Community Oriented Policing Services Grant



**CPI** – Consumer Price Index

**DNR** – Department of Natural Resources

**DOC** – Department of Corrections

**DOH** – Department of Health

**DPDA** – Downtown Pasco Development Authority

**DRT** – Development Review Team

**EIS** – Environmental Impact Statement

**EPA** – Environmental Protection Agency

**ER** – Equipment Rental

**ERS** – Emergency Reporting System

**ERU** – Equivalent Residential Unit

**FBI** – Federal Bureau of Investigation

**FCID** – Franklin County Irrigation District

**FTE** – Full-time Equivalent

**GAP** – Graffiti Abatement Program

**GAAP** – Generally Accepted Accounting Principles

**GASB** – Governmental Accounting Standards Board

**GEMT** – Ground Emergency Medical Transportation

**GFOA** – Government Finance Officers Association

**GIS** – Geographic Information System

**GMA** – Growth Management Act

**HAEIFAC** – Hanford Area Economic Investment Fund Advisory Committee

**HIP** – Highway Improvement Grant

**HLO** – Homeless Liaison Officer

**HUD** – Housing and Urban Development

**HVAC** – Heating, Ventilation and Air Conditioning

**IAFF** – International Association of Fire Fighters

**IPD** – Implicit Price Deflator

**IUOE** – International Union of Operating Engineers

**LEOFF** – Law Enforcement Officers and Fire Fighters

**LID** – Local Improvement District

**LTGO** – Limited Tax General Obligation Bond

**MGD** – Million Gallons a Day

**MRT-DV** – Moral Reconation Therapy for Domestic Violence

**MVET** – Motor Vehicle Excise Tax

**NFPA** – National Fire Protections Association

**NSP** – Neighborhood Stabilization Program

**O&M** – Operations and Maintenance

**OPEB** – Other Post-Employment Benefits

**PERS** – Public Employees’ Retirement System

**PLC** – Programmable Logic Controller

**PMC** – Pasco Municipal Code

**PPFD** – Pasco Public Facility District

**PPOA** – Pasco Police Officers Association

**PSC-TV** – Pasco City Television

**PUD** – Public Utility District

**PWRF** – Process Water Reuse Facility

**RCO** – Washington State Recreation and Conservation Office

**RECon** – The Global Retail Real Estate Convention

**REET** – Real Estate Excise Tax

**RFP** – Request for Proposal

**RISS** – Regional Information Sharing Systems

**RMS** – Records Management Software

**SAFER** – Staffing for Adequate Fire and Emergency Response Grant

**SCADA** – Supervisory Control and Data Acquisition

**SECOMM** – Southeast Communications Center

**SEPA** – State Environmental Policy Act

**TC3** – Tactical Combat Casualty Care

**TIB** – Transportation Improvement Board

**TPA** – Tourism Promotion Area

**TRAC** – Trade, Recreation, Agriculture Center

**UGA** – Urban Growth Area

**UTGO** – Unlimited Tax General Obligation Bond

**WAC** – Washington Administrative Code

**WASPC** – Washington Association of Sheriffs & Police Chiefs

**WPWTP** – West Pasco Water Treatment Plant

**WSDOT** – Washington State Department of Transportation

**WSRB** – Washington Surveying and Ratings Bureau

**WTP** – Water Treatment Plant

**WWTP** – Wastewater Treatment Plant

# City of Pasco

## Revenue Manual



Dear Reader:

The purpose of this document is to provide the City Council, the residents of the City of Pasco, and any reader a clear understanding of the major sources of General Fund revenue. All governmental entities are subject to accounting standards that require fund accounting. This requirement has the benefit of segregating revenues and expenditures by their unique purpose, when applicable. As its title suggests, the General Fund is the general, nonspecific fund that captures revenue activity that is not restricted to a specific purpose and accounts for expenditures that are the outcome of general purpose governmental activity.

As with any organization, beneficial planning includes an understanding of sources of revenue and anticipated expenditures. This document outlines the major sources of General Fund revenues, providing a brief description and, where applicable, key attributes of the revenue and the historical revenue level. As part of the City's budget process, the anticipated 2021 and 2022 revenues have been estimated. Those 2021 and 2022 budgeted General Fund revenues are included in this Revenue Manual.

If you have any questions, please contact Richa Sigdel at (509) 545-3420.

## Summary - General Fund Revenue Sources by Category

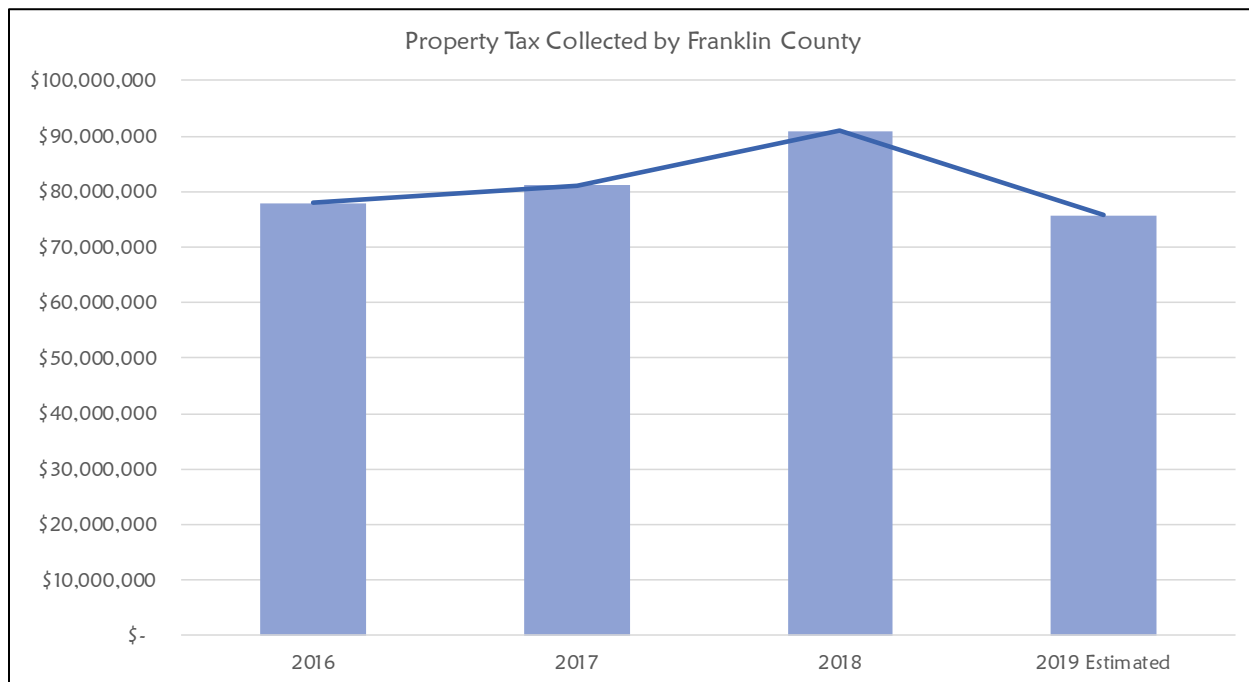
	2017-2018	2019-2020	2021-2022	
	Actual	Estimate	Proposed Budget	
<b>Taxes</b>				
General Property Tax	16,316,052	21,648,971	22,947,637	21%
Retail Sales Tax	30,689,223	34,800,209	34,431,329	31%
Utility Tax	18,274,879	21,680,677	22,584,924	20%
Other Tax	2,543,719	1,747,750	1,722,780	2%
<b>Sub-Total Taxes</b>	<b>67,823,873</b>	<b>79,877,606</b>	<b>81,686,670</b>	
<b>Fees &amp; Charges</b>				
General Government	6,580,680	7,283,756	7,022,743	6%
Public Safety	3,151,421	3,486,411	3,384,632	3%
Culture & Recreation	494,161	446,051	410,727	0%
Economic Environment	3,992,239	4,085,000	4,272,511	4%
<b>Sub-Total Fees &amp; Charges</b>	<b>14,218,501</b>	<b>15,301,218</b>	<b>15,090,613</b>	
<b>Intergovernmental</b>				
PUD Privilege Tax	1,358,200	1,365,000	1,198,267	1%
Liquor Board Profits & Excise Tax	1,904,019	1,981,212	2,011,037	2%
Grants	523,883	4,140,128	998,743	1%
Other	58,852	45,000	55,400	0%
<b>Sub-Total Intergovernmental</b>	<b>3,844,954</b>	<b>7,531,339</b>	<b>4,263,447</b>	
<b>Licenses &amp; Permits</b>				
Building Permit	2,948,409	3,199,999	3,684,978	3%
Business License	692,285	1,395,540	1,376,709	1%
Animal License	463,069	381,156	381,551	0%
Other	43,498	53,843	43,000	0%
<b>Sub-Total Licenses &amp; Permits</b>	<b>4,147,262</b>	<b>5,030,539</b>	<b>5,486,238</b>	
<b>Fines &amp; Forefeits</b>				
Traffic	1,393,109	1,258,125	1,345,632	1%
Non Traffic	234,667	784,348	1,115,602	1%
Court	104,019	75,484	85,120	0%
<b>Sub-Total Fines &amp; Forefeits</b>	<b>1,731,794</b>	<b>2,117,958</b>	<b>2,546,354</b>	
<b>Other Sources</b>				
Rent	657,534	555,582	639,900	1%
Transfer in	474,333	369,200	455,200	0%
Interest	507,182	572,778	410,000	0%
Other	1,125,024	1,357,611	118,700	0%
<b>Sub-Total Other Sources</b>	<b>2,764,072</b>	<b>2,855,170</b>	<b>1,623,800</b>	
<b>Total General Fund Revenue</b>	<b>94,530,456</b>	<b>112,713,830</b>	<b>110,697,122</b>	

# Taxes





**Changes:** The Supreme Court ruling on the McCleary decision in 2012 has shifted the responsibility for funding schools to the State, finding that the State was failing in its “paramount duty” to pay for basic education under the State constitution. This decision will result in a significant decrease in property taxes for City of Pasco property owners, an estimated decrease of \$2.44 per thousand assessed value. The chart below shows actual property tax levied by Franklin County, as well as an estimated collection for 2019 that factors the decrease in the Maintenance and Operations Bond for the Pasco School District from \$3.94 to \$1.50 per assessed valuation.

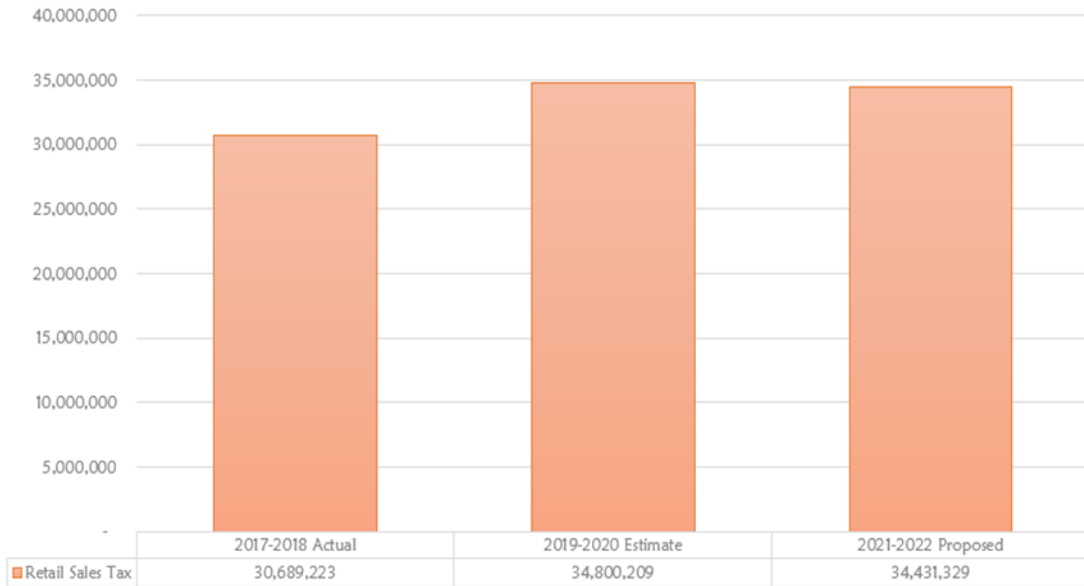


Property Tax Levy Rates		2018 Rates
<b>Direct Levy</b>		
<b>City of Pasco</b>		<b>1.75</b>
<b>Overlapping Regular and Special Levies</b>		
Veterans Relief		0.01
Mental Health		0.03
Courthouse Restoration		0.10
Current Expense		1.23
State School Pt1		1.90
State School Pt2		1.03
Port of Pasco		0.28
School #1 M&O		3.95
School #1 Bond		2.00
<b>Subtotal - Overlapping Levies</b>		<b>10.52</b>
<b>Total</b>		<b>12.27</b>

**Revenue: Sales Tax**

**Description:** Revenue from sales tax is used to support general City services, as well as for criminal justice and public safety purposes. Sales tax is the largest revenue for City's General fund.

**Historical Data:**



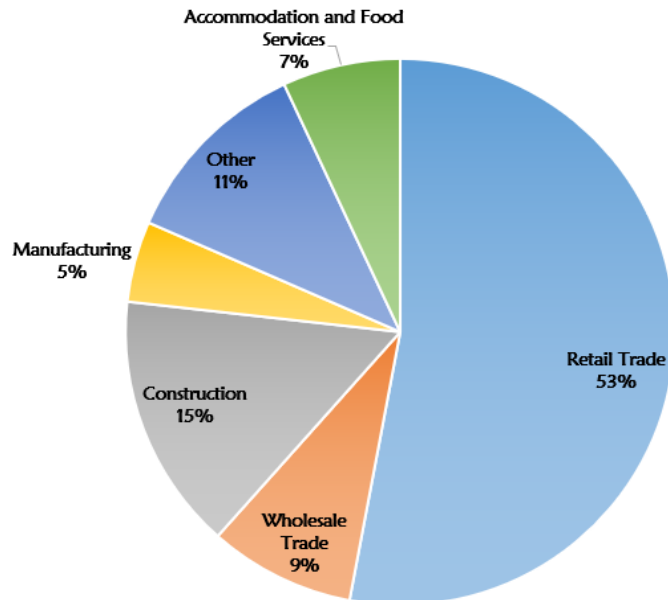
Breakdown of Sales Tax Rate	
	2021 Rates
State	6.5%
City/County (85%/15%)	1.0%
Transit	0.6%
Public Safety*	0.3%
Criminal Justice**	0.1%
Juvenile Detention	0.1%
<b>Total</b>	<b>8.6%</b>

\*RCW 82.14.450; 60% is retained by counties, remaining 40% is allocated to cities on a per capita basis

\*\*RCW 82.14.340; County receives 10% of tax proceeds; remaining 90% is distributed to cities and unincorporated areas based on population

### Where Does Sales Tax Dollars Come From?

City of Pasco has a fairly diverse economy with approximately half of the City's sales tax being collected from retail activity, including automotive dealers. The chart below illustrates the major sources for the City's retail sales tax for the year 2019 and 2020.



### Revenue: Utility Tax

**Description:** The City has the authority to tax 8.5% on utility revenue including water, sewer, garbage, irrigation, solid waste, stormwater, electricity, telephone, and cable. 7.5% of this tax used to be disbursed to the City's general fund, with remainder being disbursed to Overlay and Street fund. State requested all taxes to be disbursed to General Fund and transferred out to other funds starting 2019.

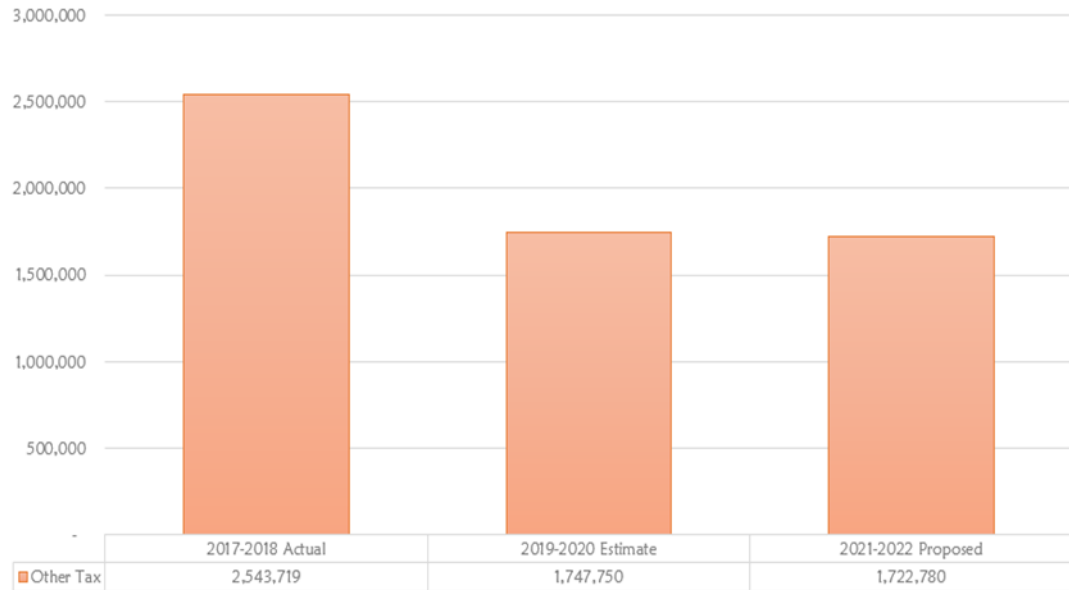
### Historical Data:



**Revenue: Other Tax**

**Description:** This category includes leasehold, gambling, and admissions tax. Gambling tax applies to all card games, punch board games, pull tabs, bingo games, raffles, and amusement games played within the City limits. Admissions tax (2.5%) is levied upon every person who pays an admission charge to any place within the City limits.

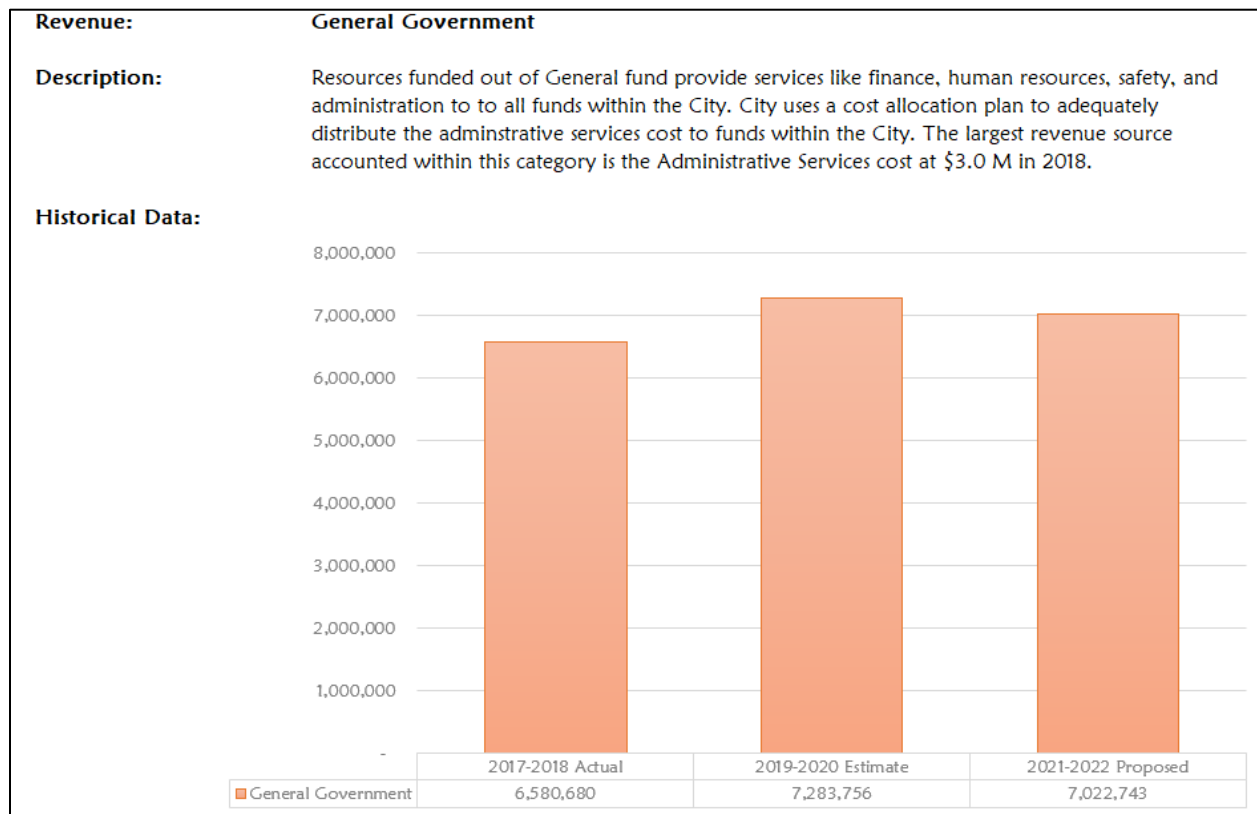
**Historical Data:**

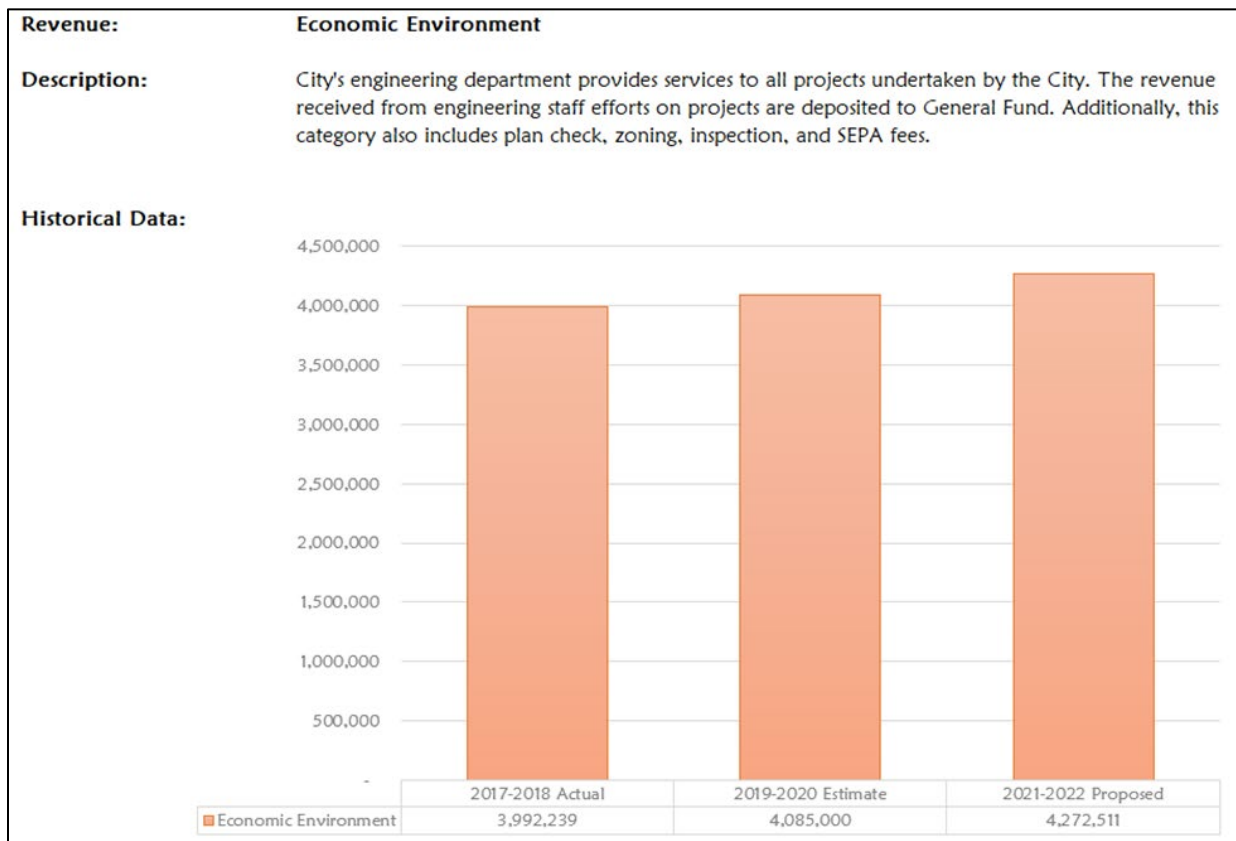


Breakdown of Other Tax Rates	2021 Rate
Gambling	
Punchboards and Pull Tabs	5%
Bingo and Raffles	5%
Card Games	10%
Admissions Tax	2.5%
Leasehold Tax	4%

# Fees & Charges\*

\* Categories are based on Washington State's Budgeting, Accounting, and Reporting System (BARS)



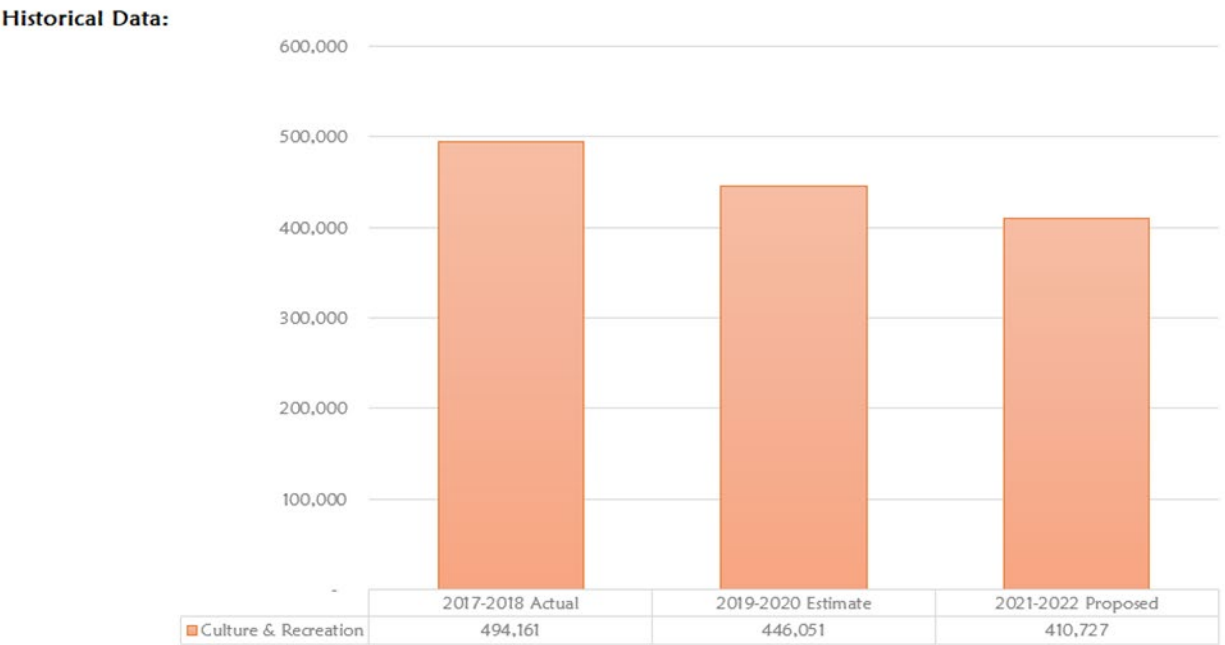


**Revenue:**

**Culture and Recreation**

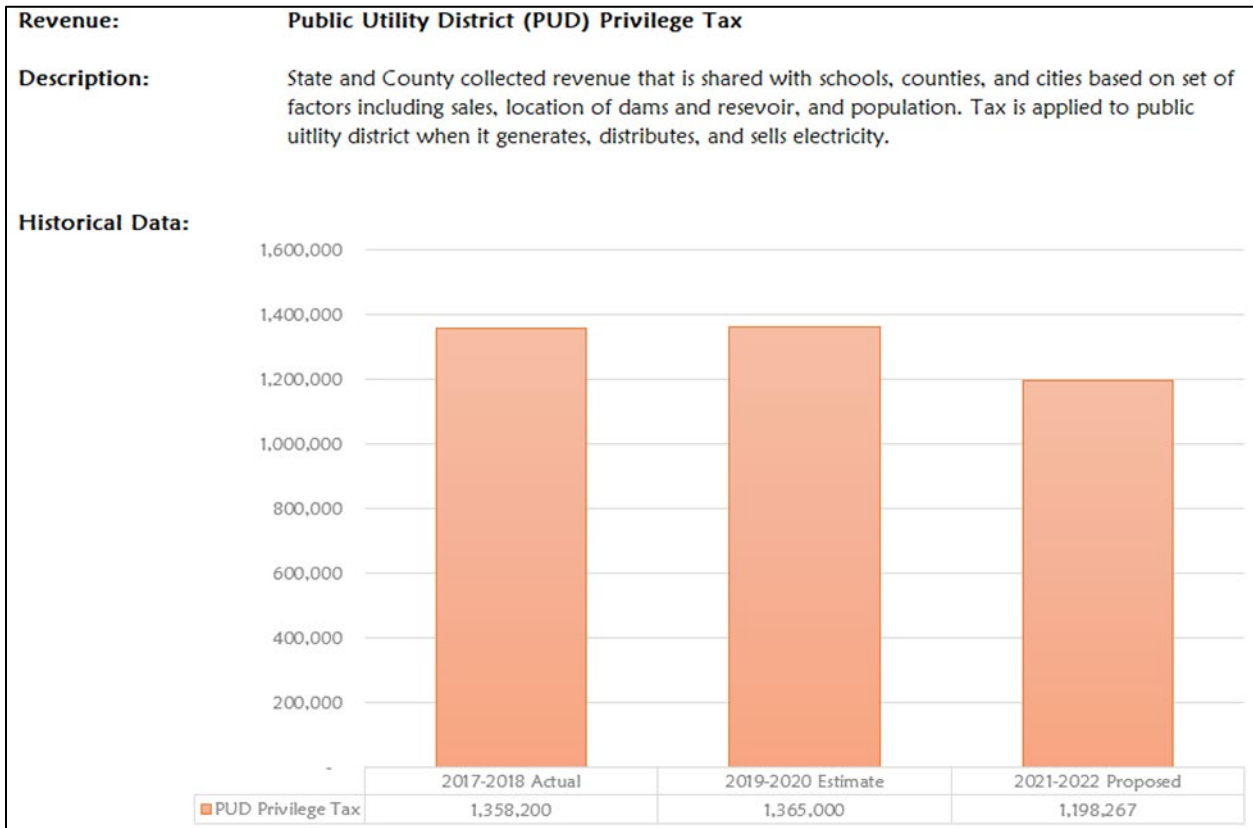
**Description:**

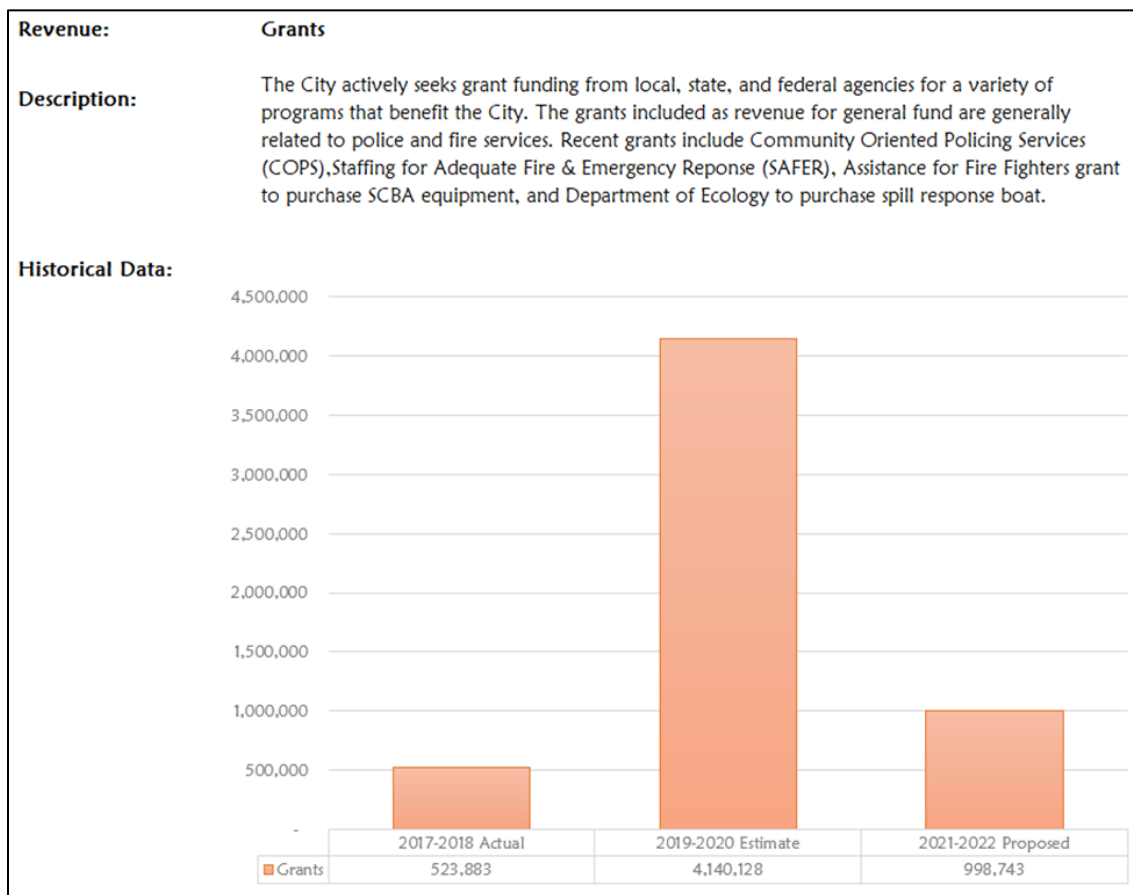
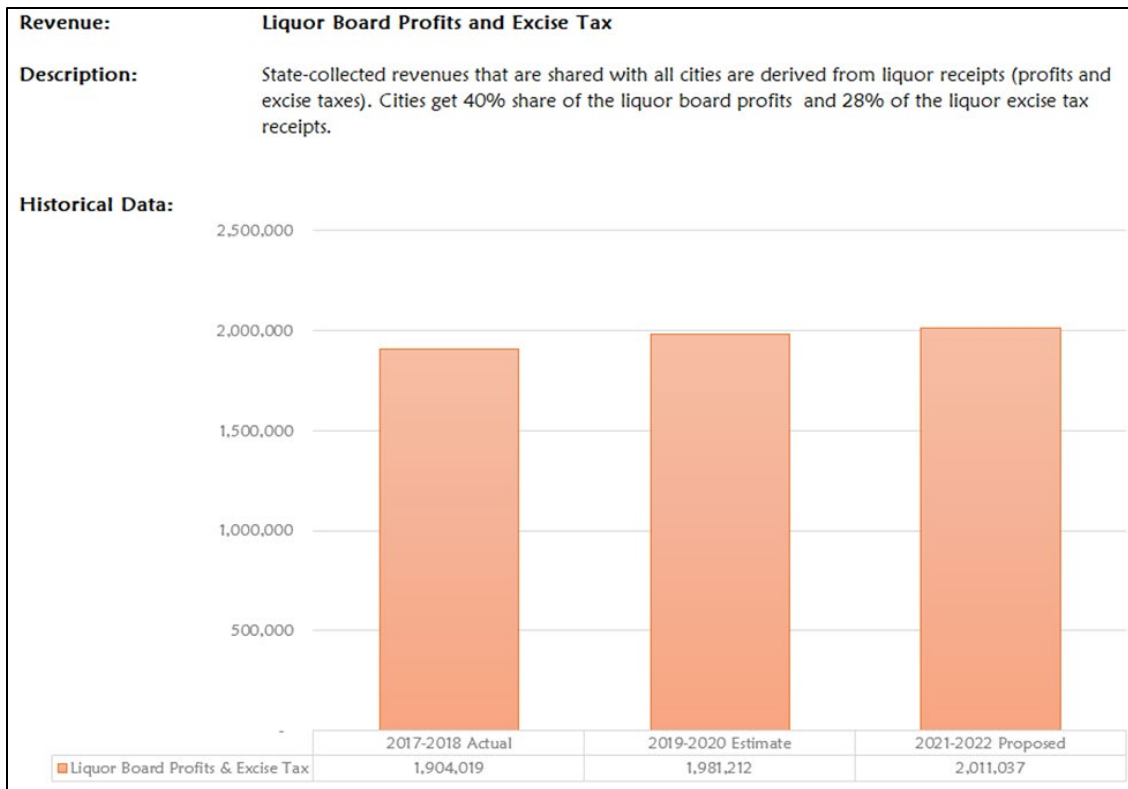
City's recreation department provides the public with variety of recreational opportunities like swimming lessons, and exercise classes. All revenues received from such recreation related activities are included in this category.



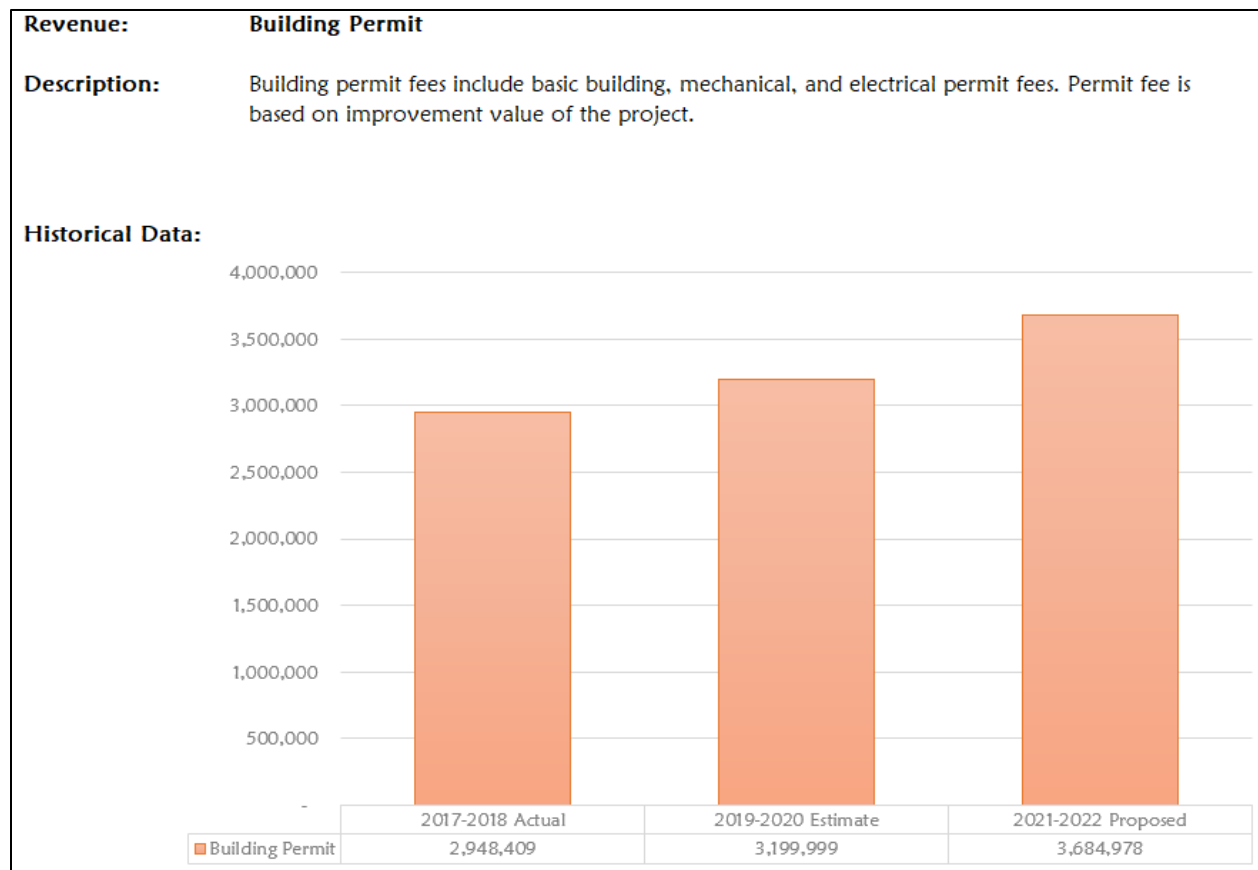


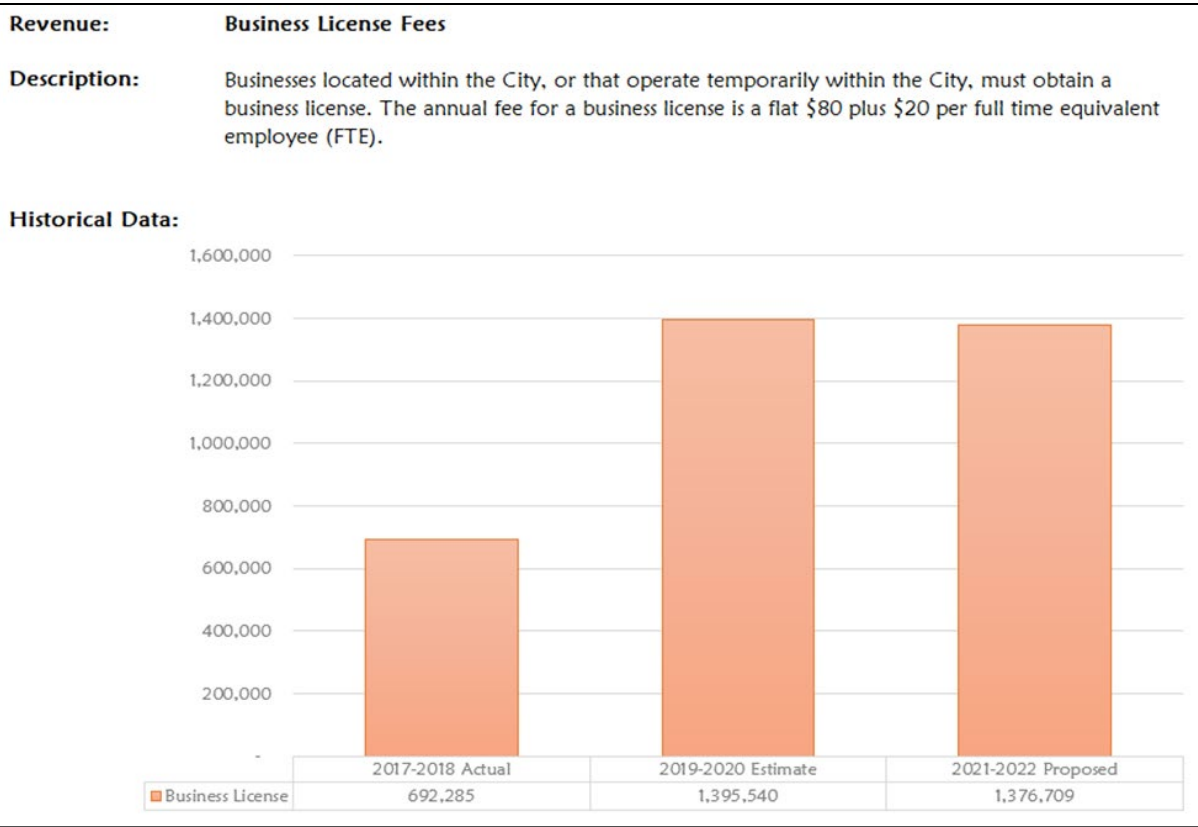
# Intergovernmental Revenues





# Licenses & Permits



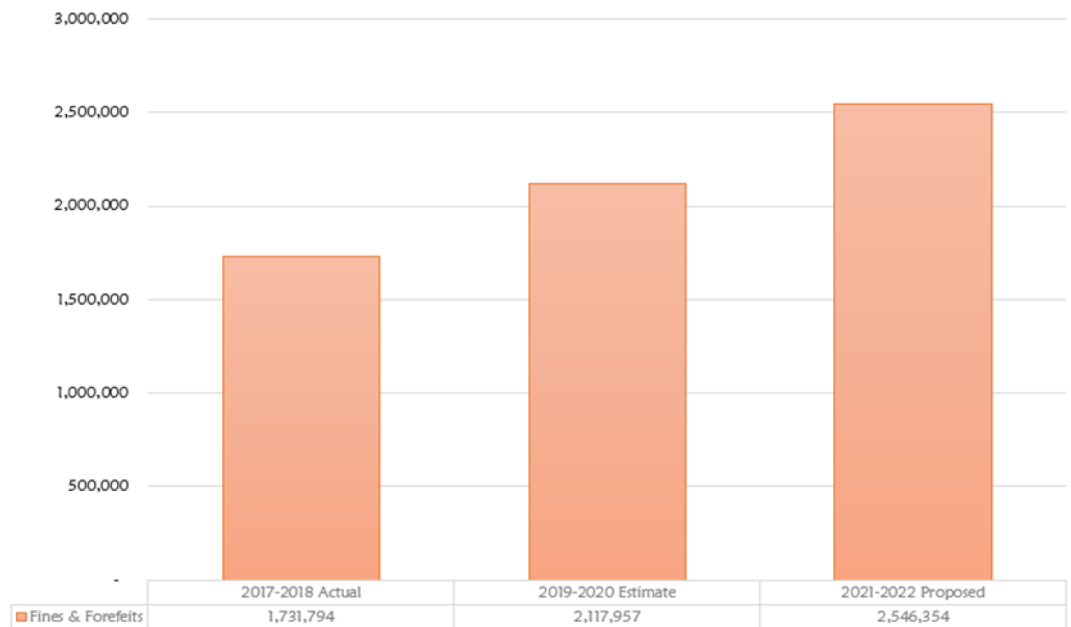


# Fines & Forfeits

**Revenue:** Fines and Forefeits

**Description:** Includes traffic and non-traffic fines and penalties. Traffic infraction fines are set by state supreme court, however, non-traffic infractions are set by the City. Electronic traffic enforcement tickets increase revenue in this area, net revenue for the program is less than \$100,000 for 2019-2020 biennium.

**Historical Data:**



## Fee Schedule

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## **ANIMAL CONTROL**

[\(PMC 3.35.020\)](#)

### **A) PENALTY PROVISIONS**

- |                                           |       |
|-------------------------------------------|-------|
| 1) FIRST OFFENSE WITHIN 5 YEARS           | \$50  |
| 2) SECOND OFFENSE WITHIN 5 YEARS          | \$100 |
| 3) THIRD OFFENSE WITHIN 5 YEARS           | \$200 |
| 4) FOURTH OR MORE OFFENSES WITHIN 5 YEARS | \$400 |

### **B) CIVIL PENALTY POTENTIALLY DANGEROUS ANIMAL**

- |                                           |         |
|-------------------------------------------|---------|
| 1) FIRST OFFENSE WITHIN 5 YEARS           | \$500   |
| 2) SECOND OFFENSE WITHIN 5 YEARS          | \$1,000 |
| 3) THIRD OFFENSE WITHIN 5 YEARS           | \$1,500 |
| 4) FOURTH OR MORE OFFENSES WITHIN 5 YEARS | \$2,000 |

### **C) ANNUAL LICENSE FEES**

- |                                                                                                                                                       |       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| 1) ANIMAL LICENSE, ONE YEAR, SPAYED/NEUTERED                                                                                                          | \$15  |
| 2) ANIMAL LICENSE, THREE YEAR, SPAYED/NEUTERED                                                                                                        | \$45  |
| 3) ANIMAL LICENSE, ONE YEAR, UNALTERED                                                                                                                | \$55  |
| 4) ANIMAL LICENSE, THREE YEAR, UNALTERED                                                                                                              | \$160 |
| 5) ANIMAL LICENSE, TAG REPLACEMENT                                                                                                                    | \$5   |
| 6) ANIMAL LICENSE, SENIOR TAG REPLACEMENT                                                                                                             |       |
| 7) 62+ years of age, responsible for the bill, at residence 90+ days, income less than "very low income" of Section 8 limits based on household size. | \$3   |
| 8) KENNEL AND CATTERY                                                                                                                                 | \$50  |
| 9) POTENTIALLY DANGEROUS OR DANGEROUS ANIMAL PERMIT                                                                                                   | \$250 |
| 10) LATE FEE                                                                                                                                          | \$10  |
| 11) DISCOUNTS TO LOW INCOME SENIOR CITIZENS (ALTERED, SPAYED OR NEUTERED)                                                                             | \$3   |

### **D) IMPOUND FEES**

- |                                    |       |
|------------------------------------|-------|
| 1) FIRST OFFENSE WITHIN 12 MONTHS  | \$35  |
| 2) SECOND OFFENSE WITHIN 12 MONTHS | \$50  |
| 3) THREE OR MORE WITHIN 12 MONTHS  | \$100 |
| 4) BOARDING FEE (PER DAY)          | \$10  |
| 5) VACCINATION FEE                 | \$15  |

## **BUILDING PERMITS**

[\(PMC 3.35.030\)](#)

### **A) STATE BUILDING CODE COUNCIL**

Charged on all Building Permits issued	\$4.50
----------------------------------------	--------



## B) BUILDING

### 1) BUILDING PERMIT BASED ON IMPROVEMENT VALUE

\$1,000 to \$10,000	\$50
\$10,001 to \$12,000	\$195.25
\$12,001 to \$13,000	\$209.25
\$13,001 to \$14,000	\$237.25
\$14,001 to \$15,000	\$251.25
\$15,001 to \$16,000	\$265.25
\$16,001 to \$17,000	\$279.25
\$17,001 to \$18,000	\$293.25
\$18,001 to \$19,000	\$307.25
\$19,001 to \$20,000	\$321.25
\$20,001 to \$21,000	\$335.25
\$21,001 to \$22,000	\$349.25
\$22,001 to \$23,000	\$363.25
\$23,001 to \$24,000	\$377.25
\$24,001 to \$25,000	\$391.25
\$25,001 to \$50,000 (\$391.75 for the first \$25,000 + \$10.10 for each addl \$1,000, or fraction thereof)	Calculated based on dollar amount
\$50,001 to \$100,000 (\$643.75 for the first \$50,000 + \$7.00 for each addl \$1,000, or fraction thereof)	Calculated based on dollar amount
\$100,001 to \$500,000 (\$993.75 for the first \$100,000 + \$5.60 for each addl \$1,000, or fraction thereof)	Calculated based on dollar amount
\$500,001 to \$1,000,000 (\$3,233.75 for the first \$500,000 + \$4.75 for each addl \$1,000, or fraction thereof)	Calculated based on dollar amount
\$1,000,001 and up (\$5,608.75 for the first \$1,000,000 + \$3.65 for each addl \$1,000, or fraction thereof)	Calculated based on dollar amount

### 2) PLAN REVIEW

Improvement value less than \$10,000	No Fee
Improvement value greater than \$10,000	65% of building permit fee
3) FAST TRACK PLAN REVIEW	100% of building permit fee

## C) PLUMBING

1) MINIMUM PERMIT FEE	\$50
2) GAS APPLIANCE AND PIPING INSTALLATION PERMIT FEE	\$50

## D) RESTROATION OF SURFACE BY CITY AND INSPECTION

RESTORATION + 1 YEAR OF MAINTENANCE	Cost
-------------------------------------	------

## E) TESTING NEW PIPING

EXPENSE TESTS AND INSPECTIONS	Cost
-------------------------------	------

**F) FACTORY ASSEMBLED/MOBILE HOMES**

PLACEMENT PERMIT	\$50
------------------	------

**G) MOVING BUILDINGS**

- |                                                  |       |
|--------------------------------------------------|-------|
| 1) WITHOUT USE OF PUBLIC RIGHT-OF-WAY            | \$25  |
| 2) WITH USE OF RIGHT OF WAY                      | \$100 |
| 3) INTO CITY LIMITS FROM OUTSIDE CITY LIMITS     | \$100 |
| 4) FROM WITHIN CITY LIMIT TO OUTSIDE CITY LIMITS | \$50  |

**H) MECHANICAL PERMIT**

MINIMUM PERMIT FEE	\$500
--------------------	-------

**I) FIRE SAFETY INSPECTIONS**

- |                                                                                                                                                                                                                       |       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| 1) INITIAL INSPECTION – All Moderate Hazard and High Hazard inspections taking less than 2 hours' inspection time. (Moderate Hazard is billed in annual increments of \$37.50 – High Hazard is billed \$75 annually.) | \$75  |
| 2) HIGH HAZARD INSPECTIONS OF 2 HOURS OR MORE                                                                                                                                                                         | \$150 |
| 3) RE-INSPECTION – First re-inspection is without a fee.                                                                                                                                                              | \$75  |

**J) SIGNS**

APPLICATION FEE	\$50
-----------------	------

<b>K) DEMOLITION PERMITS</b>	<b>\$50</b>
------------------------------	-------------

**L) STREET CUT – Including inspection of surfaces**

UNPAVED SURFACES	\$10
------------------	------

**RECREATION FACILITY RENTAL**

For recreation facility rental fees, please contact Recreation at (509) 545-3456.

**BUSINESS LICENSES**

[\(PMC 3.35.050\)](#)

<b>A) LICENSE BASE FEE</b>	<b>\$80</b>
----------------------------	-------------

<b>B) EMPLOYEE FEE – Per full-time equivalent</b>	<b>\$20</b>
---------------------------------------------------	-------------

**C) LATE PENALTY**

RENTALS – Dwelling units, per license	20% of amt. due
---------------------------------------	-----------------

<b>D) RENTAL DWELLINGS – includes first unit (no maximum fee)</b>	<b>\$50</b>
-------------------------------------------------------------------	-------------

- |                                        |      |
|----------------------------------------|------|
| 1) RESTORATION + 1 YEAR OF MAINTENANCE | Cost |
| 2) EACH ADDITIONAL UNIT                | \$10 |

**E) SPECIAL EVENTS**

- |                                           |       |
|-------------------------------------------|-------|
| 1) ATHLETIC, COMPETITIVE OR FESTIVAL      | \$25  |
| 2) AUCTION SALES – FOR 3 DAYS             | \$75  |
| 3) CARNIVALS AND CIRCUSES – FIRST DAY FEE | \$275 |
| EACH AND EVERY DAY AFTER                  | \$125 |

4) CONCERT	\$25
5) DANCE HALL – WITHOUT LIQUOR	\$75
6) DANCE HALL – WITH LIQUOR	\$350
7) DEMONSTRATION	\$15
8) OUTDOOR MUSIC FESTIVAL	\$25
9) PARADE	\$15
10) PUBLIC DANCE	\$15
11) TEMPORARY SPECIAL SALES EVENT	\$40, first vendor
EACH ADDITIONAL VENDOR (MAXIMUM FOR EVENT, \$500)	\$20
12) STREET AND INTERSECTION CLOSURE REVIEW FEE	\$50
<b>F) SOLICITORS</b>	\$150.00
<b>G) PAWNSHOP</b>	\$250
<b>H) AMUSEMENT DEVICE DISTRIBUTOR</b>	\$500
1) AMUSEMENT DEVICE USER – 1-6 MACHINES	\$50
2) AMUSEMENT DEVICE USER – 6+ MACHINES	\$100
<b>I) ADULT ENTERTAINMENT FACILITY</b>	\$700
1) ADULT ENTERTAINER	\$150
2) ADULT WAITPERSON	\$150
3) ADULT ENTERTAINMENT BUSINESS MANAGER	\$150
<b>J) TAXICAB AND TRANSPORTATION NETWORK COMPANY LICENSING</b>	
1) ANNUAL FOR HIRE (TAXICAB/TNC) BUSINESS LICENSE APPLICATION REVIEW AND BUSINESS LICENSE FEE IN THE AMOUNT AS FOLLOWS:	
a. COMPANIES EMPLOYING OR CONTRACTING WITH TEN (10) OR FEWER DRIVERS	\$300
b. COMPANIES EMPLOYING OR CONTRACTING WITH ELEVEN (11) TO FORTY (40) DRIVERS	\$700
c. COMPANIES EMPLOYING OR CONTRACTING WITH FORTY-ONE (41) OR MORE DRIVERS	\$2,000
2) ANNUAL FOR-HIRE DRIVER BUSINESS LICENSE	\$40
3) PHOTOGRAPH (AS APPLICABLE)	\$5
4) FINGERPRINTS (AS APPLICABLE)	\$5
5) CRIMINAL HISTORY CHECK (AS APPLICABLE)	\$30
6) WSP/FBI CRIMINAL HISTORY CHECK	\$34.75
<b>K) SIDEWALK SALES</b>	No Fee
<b>L) MOBILE HOME PARK</b>	
INSPECTION FEE	\$20
<b>M) YARD SALE PERMIT</b>	No Fee
YARD SALE SIGN VIOLATION	\$50

**CEMETERY**[\(PMC 3.35.060\)](#)**A) CHARGE FOR LOTS EXCLUSIVE OF ENDOWMENT CARE**

- |                            |       |
|----------------------------|-------|
| 1) Baby                    | \$250 |
| 2) Adult and Juvenile      | \$650 |
| 3) Urn                     | \$340 |
| 4) Urn (on existing grave) | \$170 |

**B) CHARGE FOR LOTS EXCLUSIVE OF ENDOWMENT CARE**

Niche Prices Posted at Cemetery

As posted at  
Cemetery**C) CHARGES FOR BURIALS, INURNMENT**

- |                       |       |
|-----------------------|-------|
| 1) Baby               | \$450 |
| 2) Adult and Juvenile | \$725 |
| 3) Urn (burial)       | \$275 |
| 4) Niche (inurnment)  | \$275 |

**D) CHARGES FOR DISINTERMENT:**

- |                       |       |
|-----------------------|-------|
| 1) Baby               | \$450 |
| 2) Adult and Juvenile | \$725 |
| 3) Urn                | \$275 |
| 4) Niche              | \$275 |

**E) CHARGES FOR ENDOWMENT CARE:**

30% of cost

**CODE ENFORCEMENT PROGRAM**[\(PMC 3.35.070\)](#)**A) PMC VIOLATIONS:**

- |                                                                                                                                                             |                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 1) The maximum monetary penalty for each separate violation per day or portion thereof to a maximum of \$5,000).                                            | \$500            |
| 2) The maximum daily penalty for violations per day per site for infractions resulting from the Fire Safety Inspection Program.                             | \$50             |
| 3) Repeat violation                                                                                                                                         | Doubled daily    |
| 4) Repeat Violations resulting from the Fire Safety Inspection Program (separate violations are aggregated and considered as one).                          | Maximum of \$200 |
| 5) Fire Safety Program violations scheduled for hearing before the Code Enforcement Board shall not be assessed penalties if resolved prior to the hearing. |                  |

**STATE AND FEDERAL BACKGROUND INVESTIGATION CRIMINAL HISTORY CHECK**[\(PMC 3.35.080\)](#)**CRIMINAL HISTORY CHECK:**

\$30

**GOLF COURSE**  
[\(PMC 3.35.090\)](#)

Golf Cart Shed Rental per year	\$450
--------------------------------	-------

**MISCELLANEOUS**  
[\(PMC 3.35.100\)](#)

A) Photocopy Fees – per copy	\$0.15
B) Returned Payment Fee	\$25
C) Late Payment Penalty	\$10
D) Phone & Collection Fee	\$10
E) Pre-Collection Fee	\$10
F) Collection Turnover Fee (charges, penalties & fees)	5%
G) Installment Plan Origination Fee (\$10 min)	3%
H) Installment Plan Monthly Bill Fee	\$5

**PLANNING PERMITS:**  
[\(PMC 3.35.110\)](#)

**A) Plats and Subdivisions**

1) Title 4 Appeals	Actual Cost
2) Park Impact Fee, per unit plus 3.25% annual increase	\$450
3) Planned Unit Development	\$700
4) Long Plat (Preliminary Plat)	\$700
a) Additional per lot (not to exceed \$950.00)	\$30
5) Final Plat Inspections and Plan Approval - Engineering	Prevailing Rates
6) Short Plat Applications	\$700
7) Rezone (Zone Change)	\$700
8) Appeals from Planning Commission Decision	\$700
9) Impact Fee Deferral	\$250
10) Right of Way/Easement Vacation	\$300
11) Boundary Line Adjustment	\$50
12) Zoning Determination	\$75
13) Special/Conditional Use permit	\$500

**B) Hearing Examiner:**

1) Hearings and Variance	\$700
2) Copy of Hearing Examiner Review	Cost

**C) Development**

1) Binding Site Plan	\$200
2) Binding Site Plan Revision	\$200
3) Comprehensive Plan Amendment	\$700
4) Environmental Checklists and Determination	\$75
5) Appeals of Environmental Determination	\$200
6) Environmental Impact Statements	Cost

## **POLICE**

[\(PMC 3.35.120\)](#)

### **A) Concealed Weapon Permit**

1) Application	\$36
2) F.B.I. Fingerprints	\$24
3) Renewal Application	\$32
4) Late Renewal Application	\$42
5) Replacement Fee	\$10

### **B) Vehicle Impounds**

1) Administration Hearing	\$50
2) Appeal of Hearing Examiner Decision	\$43

## **RECREATION PROGRAMS**

[\(PMC 3.35.130\)](#)

The City Manager, or designee, is hereby authorized to set park and recreation program charges based upon:

- A) The operational costs and demands of each program.
- B) The benefit to the community for such programs at less than actual costs.
- C) The program fees and charges for similar programs
- D) Recreation market trends.

## **STREETS**

[\(PMC 3.35.140\)](#)

<b>A) Paved Street Replacement</b>	<b>\$100</b>
Additional Square Yard Fee	\$25

## **UTILITIES BILLING**

[\(PMC 3.35.150\)](#)

### **A) Application Fee**

1) Service To New Connection	\$15
2) Service To Existing Connection	\$15

<b>A) Utility Deposit Water Consumption Factor</b>	<b>\$75</b>
----------------------------------------------------	-------------

<b>B) Disconnect Collection Fee</b>	<b>\$50</b>
<b>C) Field Service</b>	
1) Field Service Fee	\$15
2) After Hours Fee	\$75
3) After Hours Fee/Collection	\$25
<b>D) Unauthorized Reconnect Penalty</b>	<b>\$50</b>
<b>E) Late Penalty Fee</b>	<b>\$10</b>
<b>F) Collection Notification Fee</b>	<b>\$10</b>
<b>G) Utility Lien Search Fee</b>	<b>\$30</b>
<b>H) Meter Test (Accuracy Test of Meter)</b>	<b>\$60</b>
<b>I) Fire Line – Per Month</b>	<b>\$8</b>
<b>J) Meter Repair (\$100.00 Plus Time/Material)</b>	<b>\$100</b>
<b>K) Sewer Tap and Inspection (In/Out City)</b>	<b>\$75</b>
<b>L) Water Tap Application Fee (Each)</b>	<b>\$150</b>

#### **WATER USE FEES**

[\(PMC 3.35.160\)](#)

##### **A) Inside City:**

1) Consumption – per 100 cubic foot	\$ .088
2) Bulk – per 1000 gallons	\$1.45

##### **B) Residential – single family base fees:**

1) 3/4 and 5/8 inch – per month	\$20.55
2) 1 inch per month	\$30.81
3) Outside City; effective 11/1/02 Sr. Citizen/Low Income:	90% surcharge
4) 3/4 and 5/8 inch – per month	\$6.83
5) 1 inch – per month	\$10.30
6) Outside City; effective 11/1/02	90% surcharge

##### **C) Commercial – multi-family, irrigation, commercial base fees:**

1) ¾ inch – per month	\$28.97
2) 1 inch – per month	\$42.37
3) 1-1/2 inch per month	\$81.60
4) 2 inch – per month	\$130.86
5) 3 inch – per month	\$178.74
6) 4 inch – per month	\$257.54
7) 6 inch – per month	\$402.01
8) 8 inch – per month	\$557.10
9) Outside City; effective 11/1/02	90% surcharge



**D) Fire Hydrant Meter Rental:**

1) Refundable Deposit – As determined by Finance Manager	Not to exceed 110% of Cost
2) Non-refundable Removal Fee	\$30
3) Monthly Base Rental Fee	\$62
4) Late Payment and Non Returning Meter after 48 hrs (per day)	\$50
5) Hydrant Rental – outside Corporate limits per year	\$20

**E) Charges for Water Meters and Services**

1) Meter and service costs equal to average cost to City based on prior	
2) Move Meter for Owner	Cost + 15%
3) Change Meter Size	Cost + 15%

**F) Water System Capitol Expansion/Replacement Charges**

1) Inside City Limits:	
a) 3/4 inch meter	\$360
b) 1 inch meter	\$601
c) 1-1/2 inch meter	\$1,198
d) 2 inch meter	\$1,918
e) 3 inch meter	\$3,599
f) 4 inch meter	\$5,999
g) 6 inch meter	\$11,995
h) 8 inch meter	\$19,192
i) 10 inch meter	\$27,591
2) Outside City Limits:	
a) ¾ - 10" meter	90% surcharge

**G) FRONT FOOTAGE (per ft.):**

1) Residential:	
In & Out City Limits	\$20
2) Commercial:	
In & Out City Limits	\$25

**H) SQUARE FOOTAGE (per sq. ft.):**

1) Residential:	
In & Out City Limits	\$0.0388
2) Commercial:	
In & Out City Limits	\$0.0426

**I) WATER RIGHTS ACQUISITION FEE – (per acre foot)**

1) Base Water Rights Acquisition Fee – per Residential Unit (\$1,725 per acre foot x potable use factor .30)	\$517.50
2) Potable Water Irrigation Fee ( no irrigation water available)	Equal to 50% of the area of the lot or

3) Water Rights Transfer Fee	\$1,000
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## **SEWER USE FEES**

[\(PMC 3.35.170\)](#)

### **Residential and Commercial – Base Fee:**

#### **A) Residential:**

1) 1-4 units – per month	\$35.38
a) 5 and over – per month	\$28.53
b) Outside City	50% surcharge
c) Consumption	none
2) Sr. Citizen/Low Income	
a) Single Dwelling Unit	\$11.84
b) Outside City	50% surcharge

#### **B) Commercial:**

3) Base Fee: per month	\$47.57
4) Consumption – per 100 cubic feet over 1000 cubic feet	\$1.85

#### **C) Hotel/Motel:**

1) Base Fee: per unit/per month	\$7.50
2) Consumption – per 100 cubic feet over 1000 cubic feet	\$1.85
3) Outside City	50% surcharge

<b>D) Sewer Stub-out Connection Fee</b>	<b>\$4,000</b>
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#### **E) Capital Expansion**

##### **Residential:**

1) Inside City – Homes (per unit)	\$1,288
2) Outside City – Homes (per unit)	50% surcharge

##### **Commercial:**

1) Inside City – Hotel/Motel (per unit)	\$524
2) Inside City:	
a) 3/4 inch meter	\$1,288
b) 1 inch meter	\$1,936
c) 1-1/2 inch meter	\$4,517
d) 2 inch meter	\$7,097
e) 3 inch meter	\$13,550
f) 4 inch meter	\$21,291
g) 6 inch meter	\$43,226
h) 8 inch meter	\$69,032
i) 10 inch meter	\$98,927

3) Outside City 3/4 - 10" Meter	50% surcharge
<b>F) Front Footage (per ft.):</b>	
Residential: In & Out City Limits	\$25
Commercial: In & Out City Limits	\$25
<b>G) Square Footage (per sq. ft.)</b>	
Residential: In & Out City Limits	\$0.0468
Commercial: In & Out City Limits	\$0.0468

**PUBLIC WORKS AGREEMENTS AND INSPECTIONS**  
[\(PMC 3.35.180\)](#)

A) Developer Reimbursement Agreements (Latecomer's) – Application Fee	\$100
B) Developer Reimbursement Agreements – Segregation	\$30
C) Cost Recovery of Engineering Staff Time	Engineering Svcs Minimum Fee: \$90 first hour; \$60/hr. thereafter plus actual cost for legal recording and other incurred costs.
D) Developer Reimbursement Agreements – Collection Administration Fee	\$100
E) Water Crews on Contractor Site - (after pt visit) (per hour)	\$160
F) Sewer Crews on Contractor Site - (after pt visit) (per hour)	\$160
G) Public Works Construction Development Inspection	Minimum Fee: \$90 for first hour: \$60/hr. thereafter

**STORMWATER CONSTRUCTION**  
[\(PMC 3.35.190\)](#)

A) Permit Fee	\$25
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**STORMWATER UTILITY**  
[\(PMC 3.35.200\)](#)

<b>A) Residential:</b>	
1) Single Family Residential (unit)	\$6.52
2) Multi-Family Residential (per unit)	\$3.26
3) Apartments (per unit)	\$3.26
4) Undeveloped Parcel (per month)	No fee
5) Vacant building (per month)	\$6.52
<b>B) Industrial/Commercial:</b>	
1) Parking for 0-5 vehicles (per month)	\$6.52
2) Parking for 6-10 vehicles (per month)	\$13.05
3) Parking for 11-15 vehicles (per month)	\$26.09
4) Parking for 16 plus vehicles (per month)	\$32.62

5) Additional Charges – property runoff to City system (\$1.39 Min) per acre	\$128.68
6) State highway right-of-way (WSDOT) (\$.84 Min) per acre	\$31.22

#### **PROCESS WATER REUSE FACILITY CHARGES**

[\(PMC 3.35.210\)](#)

A) Base O&M Charges – Minimum Annual Charge Per User	\$12,000
Customized O&M Charges	Overage Rate
Volume/Hydraulic	\$800/MG
BOD	\$0.40/lb.
TSS	\$0.01/lb.
TN	\$0.90/lb.
B) Capital Charges – Minimum Annual Charge Per User	\$12,000
C) Billing Procedure:	
1) Septic Tank Waste	\$.24/gal.
2) Septic Tank Waste (Discharged September- February)	\$1.44/gal.

#### **IRRIGATION WATER UTILITY**

[\(PMC 3.35.220\)](#)

##### **Irrigation Water service; monthly rate, during irrigation season:**

1) Base Rate, per unit, for single family residential properties	\$31.65
2) Base rate, per unit, for non-single family residential property	\$31.65
3) Per irrigation unit	\$9.89
4) Per irrigation ace (public parks, playgrounds and open spaces)	\$92.28
A) Unauthorized turn-on (any repair cost additional)	\$57.96
B) Disconnect/Connect Service due to violation	\$57.96
C) Annual System Availability Fee	\$102.02

#### **TRANSPORTATION IMPACT FEES**

[\(PMC 3.35.230\)](#)

A) Residential Developments	\$709
B) Multi-Family Units	\$435
C) Commercial	\$43.00 per daily vehicle trip

#### **SCHOOL IMPACT FEES**

[\(PMC 3.35.240\)](#)

A) Single Family Residence	\$4,700
B) Multi-Family Residence	\$4,525

**PARK IMPACT FEES**

[\(PMC 3.35.250\)](#)

A) Single Family Dwelling	\$1,300
B) Multi-Family Dwelling	\$1,300
C) All Other Dwelling Units	\$1,300

## Salary Schedules

### **Management Salary Scale - 2021 (Monthly Maximum)**

*Effective 01.01.2021 (1.5% COLA)*

Position	Maximum Salary
City Manager	<i>CONTRACT</i>
Deputy City Manager	14,362
Police Chief Fire Chief	13,398
Public Works Director Finance Director C&ED Director	12,586
A&CS Director Deputy Fire Chief Deputy Police Chief	11,876
City Engineer Deputy C&ED Director Public Works Deputy Director Human Resources Director Police Captain	11,064
CIP Manager IS Manager Finance Manager	10,607
Facilities Manager	9,643
Inspection Services Manager Construction Manager Public Works Division Manager	8,932
Court Administrator Customer Service Manager Recreation Services Manager Assistant Division Manager	8,323
City Clerk Senior Management Analyst	7,917

**PASCO POLICE OFFICERS ASSOCIATION - UNIFORMED**  
**2021 HOURLY WAGE RATES**

CLASSIFICATION	BASE	2%	3%	4%	5%	6%	7%	8%	9%	10%	11%	12%
<b>Officer 0-6</b>	37.16	37.90	38.27	38.65	39.02	39.39	39.76	40.13	40.50	40.88	41.25	41.62
<b>Officer 7-12</b>	39.19	39.97	40.37	40.76	41.15	41.54	41.93	42.33	42.72	43.11	43.50	43.89
<b>Officer 13-24</b>	41.10	41.92	42.33	42.74	43.16	43.57	43.98	44.39	44.80	45.21	45.62	46.03
<b>Officer 25-36</b>	43.18	44.04	44.48	44.91	45.34	45.77	46.20	46.63	47.07	47.50	47.93	48.36
<b>Officer 36+</b>	45.17	46.07	46.53	46.98	47.43	47.88	48.33	48.78	49.24	49.69	50.14	50.59
<b>Sergeant 0-12</b>	51.93	52.97	53.49	54.01	54.53	55.05	55.57	56.08	56.60	57.12	57.64	58.16
<b>Sergeant 13+</b>	54.21	55.29	55.84	56.38	56.92	57.46	58.00	58.55	59.09	59.63	60.17	60.72
Effective 01.06.19 1st full pay period of Jan.	3.50%											
Effective 09.08.19 1st full pay period after Ratification (09.03.19)	1.00%											
Effective 01.2020 1st full pay period of Jan.	3.50%											
Effective 01.2021 1st full pay period of Jan.	3.25%											
Sergeant 0-12	15%	Above Top Step Officer Wage										
Sergeant 13+	20%	Above Top Step Officer Wage										
<b>*Additional % added to base is for reference only.</b>												



<b>PASCO POLICE OFFICERS' ASSOCIATION (Non-Uniformed)</b>							
<b>2021 - WAGE SCALE</b>							
<i>Effective 01.10.2021</i>							
<b>POSITION</b>	<b>GRADE</b>	<b>STEP 1</b>	<b>STEP 2</b>	<b>STEP 3</b>	<b>STEP 4</b>	<b>STEP 5</b>	<b>MAX Merit</b>
<b>PSS</b>	6	22.21	22.65	23.10	23.56	24.04	25.96
<b>Crime Specialist Lead PSS</b>	8	27.96	28.52	29.09	29.67	30.26	32.68
All rates are hourly rates.							
All steps are dependent upon satisfactory performance evaluations.							
City Manager may grant double step increase for meritorious performance upon recommendation of Chief of Police.							
Jan 2021: 2% wage increase							
July 2021: 1% wage increase							
2022: 3.0% wage increase							

<b>PASCO POLICE OFFICERS' ASSOCIATION (Non-Uniformed)</b>							
<b>2021 - WAGE SCALE</b>							
<i>Effective 07.11.2021</i>							
<b>POSITION</b>	<b>GRADE</b>	<b>STEP 1</b>	<b>STEP 2</b>	<b>STEP 3</b>	<b>STEP 4</b>	<b>STEP 5</b>	<b>MAX Merit</b>
<b>PSS</b>	6	22.43	22.88	23.34	23.81	24.28	26.22
<b>Crime Specialist Lead PSS</b>	8	28.24	28.80	29.38	29.97	30.57	33.01
All rates are hourly rates.							
All steps are dependent upon satisfactory performance evaluations.							
City Manager may grant double step increase for meritorious performance upon recommendation of Chief of Police.							
July 2021: 1% wage increase							
2022: 3.0% wage increase							

## January 2021 IUOE Wage Scale

Position	Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Utility Maintenance Worker Groundsman 1	29	22.28	22.72	23.18	23.64	24.12	24.60
Cross-Connection Specialist Groundsman 2	34	24.60	25.09	25.59	26.10	26.63	27.16
Facilities Maintenance Worker 1 Groundsman 3 Heavy Equipment Operator	41	28.26	28.82	29.40	29.98	30.58	31.20
HEO/Mechanic	42	28.82	29.40	29.98	30.58	31.20	31.82
Lab Technician Maintenance Worker/Mechanic Mechanic	43	29.40	29.98	30.58	31.20	31.82	32.46
Waste Water Plant Operator Water Plant Operator	44	29.98	30.58	31.20	31.82	32.46	33.11
Lead - Collections Lead - PWRP/Irrigation Lead - Streets Lead - Water Distribution Lead - Parks, Facilities, Arborist	46	31.20	31.82	32.46	33.11	33.77	34.44
Chief Mechanic	48	32.46	33.11	33.77	34.44	35.13	35.83
Chief Plant Operator - WTP Chief Plant Operator - WWTP	52	35.13	35.83	36.55	37.28	38.03	38.79

### Rate Changes:

01.03.2016	=	New wage scale; minimum 2% increase.
01.01.2017	=	No COLA. Deferred Compensation Match (1.5% max)
01.01.2018	=	No COLA. Deferred Compensation Match (3% max)
01.01.2019	=	2.88% [90% of CPI-U (West Coast B/C) - June (1% min - 3% max)]
05.05.2019	=	0.12% Increase; effective the first full pay period in May
07.14.2019	=	1% Increase; effective the first full pay period in July
01.12.2020	=	2.34% increase [90% of CPI-U (West Coast B/C) - June (1.5% min - 3.5% max)]
07.12.2020	=	1% wage increase; effective first full pay period in July
01.10.2021	=	3% wage increase; effective first full pay period in January

**APPENDIX A****ARTICLE 23.8 – Firefighter pay Steps (based on top-step firefighter ((TSFF))****Hourly Wage Rates – IAFF Local #1433 Employees**

Effective 01/10/2021 (1.0% increase) (24 day work period)			
		FF Rate	FF/PM Rate
Recruit School	80%	27.93	30.72
Step 1 FF 0-12	85%	29.67	32.64
Step 2 FF 13-24	90%	31.42	34.56
Step 3 FF 25-36	95%	33.16	36.48
Step 4 FF 37+	100%	34.91	38.40
LT	110%	38.40	
Capt.	117.50%	41.02	
BC	132.50%	46.26	

**ARTICLE 45 – 40-hour/week Uniformed Fire Personnel:**

Current base hourly rate X 2,555 hours / 2,080 + 7.5% day shift differential.

- *Effective January 1, 2021, FF and FF/PM will advance to Step 1 firefighter after successful completion of recruit school.*
- *All steps refer to months of continuous service.*

Effective 1<sup>st</sup> full pay period, January 10, 2021, the base hourly wage rate for top-step firefighter under this agreement shall increase by one-percent (1%).

Effective 1<sup>st</sup> full pay period 2022, the base hourly wage rate for top-step firefighter under this Agreement shall increase by 100% CPI-U, b/c western cities (June – June) with a minimum 1% - maximum 3%.

Continuous Service Pay	
Percentage of increase calculated on individual base hourly rate:	Years of Service:
2%	10+ Years
3%	15+ Years
4%	20+ Years
5%	25+ Years
Section 23.3	

**ARTICLE 27 – Officer/Paramedic Incentive Pay:**

Four percent (4%) of base hourly rate shall be paid to any Firefighter/Paramedic, Lieutenant, or Captain who satisfactorily maintains a Washington State Paramedic Certification and performs said duties while in an upgrade position (lieutenant/captain upgrade). The City shall offer those training benefits listed in Article 21 (Education article) for maintenance of Paramedic Certification. This article does not pertain to the position of Battalion Chief, as the Battalion Chief's responsibility is incident commander.

**ADMINISTRATIVE/PROFESSIONAL WAGE SCALE (Non-Represented) - 2021**

Effective 01.10.2021 - 1.5% COLA

HR Copy								
Position	Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Department Assistant 1	20	18.65	19.23	19.82	20.43	21.07	21.72	22.39
Administrative Assistant 1 Cemetery Customer Service Rep.	26	21.00	21.65	22.32	23.01	23.72	24.46	25.21
Probation Services Clerk	27	21.42	22.09	22.77	23.47	24.20	24.95	25.72
Department Assistant 2 Deputy Court Clerk	28	21.85	22.53	23.23	23.94	24.68	25.45	26.23
Accounting Clerk Engineering Technician 1 Permit Technician IS Technician: GIS Lead Court Clerk	33	24.13	24.87	25.64	26.43	27.25	28.09	28.96
Administrative Assistant 2	37	26.11	26.92	27.76	28.61	29.50	30.41	31.35
Court Services Specialist Registered Nurse	39	27.17	28.01	28.88	29.77	30.69	31.64	32.62
Engineering Technician 2 Code Enforcement Officer	40	27.71	28.57	29.45	30.36	31.30	32.27	33.27
Court Probation Officer Database Specialist Network Specialist Payroll Specialist PC Specialist Deputy City Clerk Planner 1 Recreation Specialist	41	28.27	29.14	30.04	30.97	31.93	32.92	33.93
HR Specialist Lead Recreation Specialist	42	28.83	29.72	30.64	31.59	32.57	33.58	34.61
Executive Administrative Assistant Procurement Specialist Project Support Specialist Lead Code Enforcement Officer	43	29.41	30.32	31.26	32.22	33.22	34.25	35.31
Building Inspector Construction Inspector	45	30.60	31.54	32.52	33.52	34.56	35.63	36.73
Safety and Training Coordinator	47	31.83	32.82	33.83	34.88	35.96	37.07	38.22
Associate Planner Engineering Tech 3 Plans Examiner * Staff Accountant * Policy Analyst	49	33.12	34.14	35.20	36.29	37.41	38.57	39.76
Block Grant Administrator Environmental Compliance Coordinator * Safety/Risk Program Administrator	53	35.85	36.96	38.10	39.28	40.49	41.75	43.04
Instrumentation Technician Associate Engineer * Communication Manager Public Works Project Coordinator	54	36.57	37.70	38.86	40.07	41.30	42.58	43.90
*Senior Planner * IS Administrators (Database, GIS, Network & System)	56	38.04	39.22	40.43	41.68	42.97	44.30	45.67
* Lead Accountant	59	40.37	41.62	42.91	44.23	45.60	47.01	48.47
* Civil Engineer	61	42.00	43.30	44.64	46.02	47.44	48.91	50.42
* Senior Civil Engineer	65	45.46	46.87	48.32	49.82	51.36	52.94	54.58

\* = FLSA Exempt Position

# Statistics

## Demographic and Economic Statistics Last Ten Fiscal Years

Fiscal Year Ended December 31	Pasco	Tri Cities		Franklin County					
	Population <sup>1</sup>	Population <sup>1</sup>	Kennewick- Richland MSA Unemployment rate <sup>1,4</sup>	Population <sup>1</sup>	Per capita personal income <sup>1</sup>	Total Personal Income <sup>3</sup> (in thousands)	Median household income <sup>1</sup>	Median household age <sup>6</sup>	School enrollment <sup>1</sup>
2010	59,781	181,756	7.79%	78,163	30,713	Not Available	53,355	Not Available	15,427
2011	61,000	184,755	7.92%	80,500	31,975	Not Available	53,644	28.53	16,143
2012	62,670	187,720	8.73%	82,500	30,169	2,488,943	56,221	Not Available	15,994
2013	65,600	193,160	9.10%	84,800	30,534	2,589,283	57,196	29.14	16,612
2014	67,770	197,560	7.70%	86,600	32,831	Not Available	58,538	29.71	17,016
2015	68,240	199,610	6.80%	87,150	33,955 <sup>6</sup>	Not Available	57,664	29.10	17,353
2016	70,560	203,090	6.90%	88,670	32,999 <sup>6</sup>	Not Available	58,854	29.30	17,780
2017	71,680	206,110	5.70%	90,330	36,666	Not Available	57,535	29.90	19,932
2018	73,013	210,183	6.50%	92,540	3,739	Not Available	68,179	30	20,617
2019	73,590	215,810	5.90%	94,680	Not Available	Not Available	66,735	29.30	21,433

Fiscal Year Ended December 31	State						
	Average wage per job <sup>1,3</sup>	Unemployment rate <sup>1,4</sup>	Population <sup>1</sup>	Per capita personal income <sup>1,3</sup>	Total Personal Income <sup>3</sup> (in thousands)	Median household income <sup>1,3</sup>	School enrollment K-12 <sup>1</sup>
2010	49,337	9.90%	6,724,540	45,853	308,340,333	54,888	1,037,219
2011	51,139	9.20%	6,767,900	47,133	318,991,431	55,500	1,037,676
2012	52,945	8.20%	6,817,770	48,270	329,093,758	56,444	1,040,631
2013	53,334	7.00%	6,882,400	47,898	329,653,195	57,554	1,047,353
2014	55,427	6.10%	6,968,170	49,513	345,015,001	58,686	1,057,388
2015	57,057	5.70%	7,061,410	51,410	363,027,088	62,108	1,067,998
2016	58,977	5.40%	7,183,700	51,795	397,770,000	65,500	1,080,027
2017	53,470	4.40%	7,310,300	52,783	446,498,700	68,550	1,104,039
2018	54,689	4.5%	7,427,570	53,712	475,448,800	73,294	1,138,071
2019	73,590	4.3%	7,546,410	60,781	502,123,600	\$ 74,073	1,147,573

### SOURCES:

<sup>1</sup> State of Washington Office of Financial Management

<sup>2</sup> Pasco School District (October Enrollment). Office of Financial management October Headcount Enrollment

<sup>3</sup> 2016 and 2017 Data is inflation adjusted to 2017 Dollars per State of Washington Office of Financial Management

<sup>4</sup> Unemployment Data from the U. S. Bureau of Labor Statistics

<sup>5</sup> 2017 K12.wa.us/DataAdmin/enrollment

<sup>6</sup> United States Census Bureau / Fact Finder.census.gov

**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**  
**(amounts expressed in thousands)**

Fiscal Year Ended December 31	Total tax levy for fiscal year	Collected within the fiscal year of the levy		Collections in Subsequent years <sup>1</sup>	Total collections to date	
		Amount	Percentage of levy		Amount	Percentage of levy
2010	\$ 6,400	\$ 6,211	97.0%	138	\$ 6,349	99.2%
2011	6,638	6,480	97.6%	141	6,621	99.7%
2012	6,850	6,693	97.7%	154	6,847	100.0%
2013	7,011	6,833	97.5%	163	6,996	99.8%
2014	7,064	6,933	98.1%	75	7,008	99.2%
2015	7,287	7,169	98.4%	93	7,262	99.7%
2016	7,748	7,627	98.4%	107	7,734	99.8%
2017	7,949	7,932	99.8%	85	8,017	100.0%
2018	8,381	8,288	98.9%	74	8,362	99.8%
2019	\$ 10,667	\$ 10,558	99.0%	0	\$ 10,558	99.0%

Source: Franklin County Treasurer's Office Tax Rolls

<sup>1</sup> County provides four prior years and combines five years or more together.

**Principal Property Taxpayers**  
**Current Year and Ten Years Prior**  
**Fiscal Year Ended December 31**  
**(amounts expressed in thousands)**

Taxpayer	2019			2010		
	Taxable assessed value	Rank	Percentage of total taxable	Taxable assessed value	Rank	Percentage of total taxable
Simplot-RDO LLC	\$ 90,105	1	1.47%	\$ -		
Twin City Foods, Inc.	44,246	2	0.72%	19,049	4	0.60%
Autozone Parts Inc	37,035	3	0.60%			
Kenyon Zero Storage	35,326	4	0.58%			
Syngenta Seeds LLC	34,571	5	0.56%	36,987	1	1.20%
Pasco Processing LLC	27,561	6	0.45%	27,530	2	0.90%
Columbia Villas LLC	25,739	7	0.42%			
Crossing at Chapel Hill ICG LLC	22,793	8	0.37%	16,085	5	0.50%
Broadmoor Properties LLC	22,122	9	0.36%	15,382	6	0.50%
Grimmway Enterprises	20,058	10	0.33%			
Bybee Foods LLC				25,240	3	0.80%
Reser's Fine Foods, Inc				15,130	7	0.50%
BNSF Railway Co.				14,513	8	0.50%
Wal-Mart, Inc				13,745	9	0.40%
Conagra Foods Lamb-Weston, Inc.				12,268	10	0.40%
	<u>\$ 359,556</u>		<u>5.86%</u>	<u>\$ 195,929</u>		<u>6.30%</u>

Source: Franklin County Assessor's Office

**Taxable Retail Sales**  
**Last Ten Fiscal Years**  
(amounts expressed in thousands)

Fiscal Year Ended December 31	City of Pasco <sup>1</sup>	Franklin County <sup>1</sup>
2010	\$ 825,267	\$ 964,585
2011	839,174	1,007,226
2012	861,063	1,037,096
2013	933,302	1,110,257
2014	1,016,795	1,196,017
2015	1,125,061	1,315,962
2016	1,250,473	1,428,478
2017	1,333,598	1,534,639
2018	1,412,016	1,630,212
2019 <sup>2</sup>	\$ 1,474,580	\$ 1,699,297

<sup>1</sup> Source: Washington State Department of Revenue

<sup>2</sup> 4th Qtr data was not available, amount was estimated based on year-to-date information.

**Top Ten Industries that Generate Sales Tax**  
**Current Year and ten Years Prior**  
**Fiscal Year Ended December 31**

Industries	2010			2019*		
	Sales Tax Paid	Rank	% of Total Sales Tax	Sales Tax Paid	Rank	% of Total Sales Tax
Motor Vehicle and Parts Dealers	\$ 808,346	1	12.22%	\$ 4,299,334	1	28.40%
Merchant Wholesale, Durable Goods	435,296	2	6.58%	1,286,446	2	8.50%
General Merchandise Stores	356,946	3	5.40%	768,705	6	5.10%
Food Services, Drinking Places	299,447	4	4.53%	1,052,112	3	6.90%
Specialty Trade Contractors	296,942	5	4.50%	909,965	4	6.00%
Repair and Maintenance	272,839	6	4.13%	323,604	10	2.10%
Construction of Buildings	242,164	7	3.66%	861,315	5	5.70%
Building Material and Garden	203,033	8	3.07%	662,439	8	4.40%
Rental and Leasing Services	172,724	9	2.61%	418,511	9	2.80%
Telecommunications	158,820	10	2.40%			0.00%
Miscellaneous Store Retailers			0.00%	731,187	7	4.80%
Other			0.00%	3,832,184		25.30%
Total	\$ 6,613,738		49.10%	\$ 15,145,802		100.00%



**Legal Debt Margin**  
**Last Ten Fiscal Years**  
(amounts expressed in thousands)  
Fiscal Year Ended December 31

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt limit	\$ 72,923	\$ 75,213	\$ 80,378	\$ 88,541	\$ 88,576	\$ 91,985	\$ 98,436	\$ 105,699	\$ 120,022	\$ 137,507
Total net debt applicable to limit	11,954	11,670	4,966	4,053	4,063	12,174	10,442	9,660	8,865	26,125
Legal debt margin	\$ 60,969	\$ 63,543	\$ 75,412	\$ 84,488	\$ 84,513	\$ 79,811	\$ 87,994	\$ 96,039	\$ 111,157	\$ 111,382
Total net debt applicable to the limit as a percentage of debt limit	16.39%	15.52%	6.18%	4.58%	4.59%	13.23%	10.61%	9.14%	7.39%	19.00%

**Legal debt margin calculation for fiscal year 2019**

Assessed Valuation for 2018 Collections	\$	5,500,291	86,679,413
Non-Voted Debt Capacity Value (1.5% of Assessed Value)		82,504	55,101
Less:			
Non-Voted GO Bonds Outstanding		26,125	(11,180)
Other Non-voted General Obligations Outstanding			(394)
			(11,774)
Remaining capacity without a vote		108,629	43,417
Voted and Non-Voted Debt Capacity: (2.5% of Assessed Value)		137,507	91,065
Less:			
Voted GO Bonds Outstanding		-	(400)
Non-Voted GO Bonds Outstanding		26,125	(11,180)
Other Non-voted General Obligations Outstanding		-	(394)
	\$	163,632	(13,174)

Note: The total indebtedness for general purposes with or without a vote cannot exceed 2.5% of the value of taxable property. The general purposes indebtedness includes debt for capital leases without a vote. The legal limit for capital leases debt (RCW 35.42.200) is included in the 2.5 percent and does not constitute extra allowable debt.

The 1.5 percent is the maximum limit for general purposes without a vote (councilmanic debt). A council may choose to allocate any portion of this debt capacity to the "voted" category. If done so, this 1.5 percent of the indebtedness available without vote is to be proportionately reduced by the excess "voted" debt over 1 percent.

# **Direct and Overlapping Governmental Activities Debt**

**As of December 31, 2019**

**(amounts expressed in thousands)**

## Direct debt

	<u>Amount</u>
Voted General Obligation	\$ -
Councilmanic General Obligation Debt	26,125
Total direct debt	<u>26,125</u>

## Overlapping Debt

<u>Jurisdiction</u>	<u>Outstanding debt</u>	<u>Percent applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Franklin County	22,689	0.00%	-
Pasco School District	212,807	0.00%	-
Port of Pasco	30,124	0.00%	-
Total overlapping debt			<u>-</u>

Total direct & overlapping debt	<u>26,125</u>
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## Governmental activities debt ratios

Assessed valuation- 2018 (established in November, 2018 for the 2019 tax year)	5,500,291
Population	74
Net direct debt to assessed valuation	0.47%
Net direct debt and overlapping debt to assessed valuation	0.47%
Assessed valuation per capita	74,328
Net direct debt per capita	353
Direct debt and overlapping debt per capita	353

## Councilmanic debt and other obligations:

G.O. Bonds Outstanding	26,125
Other Non-voted G.O. Outstanding	-
	<u>\$ 26,125</u>

## Voted GO debt:

G.O. Bonds Outstanding	-
	<u>\$ -</u>

(1) Outstanding debt represents total general obligation debt.

(2) Applicable percentage is determined by ratio of assessed valuation of property subject to taxation in the overlapping unit to valuation of property subject to taxation in the reporting unit.

## Sources:

Franklin County Assessor's Office  
Franklin County Assessor's website- tax booklet

**Building Permits**  
**Last Ten Fiscal Years**  
(\$ amounts expressed in thousands)

Fiscal Year Ended December 31	Residential <sup>2</sup>				Commercial		Industrial		Total	
	New Single Family	New Single Family	Total	Total Value	Permits	Value	Permits	Value	Permits	Value
	Permits	Value	Permits							
2010	544	\$ 111,392	1,908	\$ 119,197	234	\$ 31,251	45	\$ 7,324	2,187	\$ 157,772
2011	492	105,577	1,817	113,320	289	16,591	28	3,519	2,134	133,430
2012	338	72,768	1,507	85,314	328	30,317	54	26,360	1,889	141,991
2013	220	50,396	1,705	73,701	364	44,173	44	6,862	2,113	124,736
2014	223	53,923	1,517	67,408	297	58,575	74	37,832	1,888	163,815
2015	248	62,949	1,724	83,033	317	48,618	98	36,291	2,139	167,942
2016	389	94,956	387	110,833	368	53,880	111	90,563	866	255,276
2017	474	119,754	2,618	134,519	421	56,276	80	10,034	3,119	200,829
2018	489	128,271	2,690	143,335	425	47,140	73	29,588	3,188	220,063
2019	588	\$ 154,803	2,755	\$ 169,400	424	\$ 88,716	61	\$ 9,756	2,755	\$ 267,872

SOURCE:

<sup>1</sup> City of Pasco website Building Permit History.

<sup>2</sup> Includes single family and mobile home

# ACKNOWLEDGEMENT

We acknowledge the following employees for their hard work and dedication in creating the City of Pasco 2021-2022 Adopted Biennial Budget. Each member of this team has made a significant contribution to the success of this project and their efforts are greatly appreciated.

Precilla Andaya  
Administrative Assistant

Darcy Buckley  
Finance Manager

Karen Conn  
Staff Accountant

Griselda Garcia  
Lead Accountant

Angela Pashon  
Senior Management Analyst

Brian Quinn  
Staff Accountant

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