



FISCAL YEAR 2018

FINAL BUDGET

APPROVED 12/18/17

CITY OF PACIFIC

100 3RD AVENUE SOUTHEAST | PACIFIC, WA 98047

(253) 939-1100

WWW.PACIFICWA.GOV

CITY OF PACIFIC
CITY OFFICIALS



MAYOR

Leanne Guier



COUNCIL MEMBER

Katie Garberding



COUNCIL MEMBER

Kerry Garberding



MAYOR PRO TEM

Clint Steiger



COUNCIL PRESIDENT

Vic Kave



COUNCIL MEMBER

Stacie Oliveira



COUNCIL MEMBER

David Storaasli



COUNCIL MEMBER

Don Thomson

CITY OF PACIFIC
MANAGEMENT STAFF

CITY ADMINISTRATOR/FINANCE DIRECTOR	RICHARD GOULD
PUBLIC SAFETY DIRECTOR	JOHN CALKINS
CITY CLERK/PERSONNEL MANAGER	AMY STEVENSON-NESS
PUBLIC WORKS MANAGER	JIM MORGAN
COMMUNITY DEVELOPMENT MANAGER	JACK DODGE
COURT ADMINISTRATOR	KELLY RYDBERG
COMMUNITY SERVICES MANAGER	CORRI LEWIS

CITY OF PACIFIC

BOARDS & COMMISSIONS

THANK YOU TO THE FOLLOWING INDIVIDUALS WHO SHARE THEIR TIME,
ENERGY & EXPERTISE WITH THE CITY OF PACIFIC & ITS CITIZENS

PLANNING COMMISSION

DUWAYNE GRATZ
JOHN BOYD
DONALD BLACKWELL
WAYNE STRONG
WYNETTE MCCRACKEN
JOHN WELCH, JR.

CITY STAFF

GAIL BENNETT
JACK DODGE
PAULA WIECH

PARK BOARD

KATHRYN HULL PEASE
DONALD BLACKWELL
JIM MEIER
TRENITY WALKER
MARK BOWNS
SHIRLEY THOMSON
VACANT

CITY STAFF

JACK DODGE
PAULA WIECH

CIVIL SERVICE COMMISSION

GAIL BENNETT
TERRY ROBINSON
STACEY JACKSON
DON MCDONOUGH
SCOTT MCIVER
MONIKA NEWBOLD

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CITY OF PACIFIC HISTORY

THE FIRST 100 YEARS

AGRICULTURAL ROOTS

THE CITY OF PACIFIC'S ROOTS ARE LINKED TO THE RIVERS THAT FLOW THROUGH THE FERTILE VALLEY OF SOUTH KING COUNTY AND NORTHERN PIERCE COUNTY.

THE FIRST PIONEERS ARRIVED IN THE WHITE RIVER VALLEY AROUND THE MID-1800S. BY 1878, HOPS HAD BECOME A MAJOR CROP IN THE CITY OF PACIFIC AND THROUGHOUT KING AND PIERCE COUNTIES. THIS WAS SHORT-LIVED, HOWEVER. A DISASTROUS EPIDEMIC OF HOP LICE, AUGMENTED BY THE DEPRESSION OF THE 1890S AND THE AMERICAN PANIC OF 1893, BROUGHT AN END TO HOP FARMING. FARMERS TURNED TO DAIRIES, BERRIES, VEGETABLES, AND BULBS.



Pacific School

RAILROADS BRING CHANGE

WITH THE ADVENT OF THE RAILROAD, A HUGE MIGRATION OF IMMIGRANTS BROUGHT AN ECONOMIC BOOM. SWISS, DUTCH, GERMAN, SWEDISH, AND JAPANESE PEOPLE CAME TO THE VALLEY TO WORK ON THE FARMS AND THE GROWING FACTORIES.

THE RAILROAD WAS A KEY FACTOR IN THE EARLY GROWTH OF PACIFIC. CONSTRUCTION BEGAN ON THE INTERURBAN RAILWAY RUNNING FROM SEATTLE TO TACOMA. IN 1902, STILL UNDER CONSTRUCTION, IT WAS SOLD TO ANOTHER COMPANY BECOMING THE SEATTLE ELECTRIC COMPANY AND LATER THE PUGET SOUND ELECTRIC RAILWAY.



The Interurban Railway

THE RAILWAY OPENED SEPTEMBER 25, 1902. IT RAN FROM GEORGETOWN IN SOUTH SEATTLE TO DOWNTOWN TACOMA-PASSING THROUGH THE WHITE RIVER VALLEY AND THE TOWNS OF RENTON, KENT, AUBURN, AND PACIFIC. THE EXTREMELY SUCCESSFUL SYSTEM OPERATED ON A ONE-WAY FARE OF 60 CENTS, ONE DOLLAR FOR ROUND TRIP.

EIGHTY PERCENT OF THE INCOME CAME FROM PASSENGER FARES AND TWENTY PERCENT FROM FREIGHT FEES. FIVE YEARS AFTER OPENING, THE RAILWAY SHOWED A PROFIT OF \$184,000. HOWEVER, BY 1920, HARD-SURFACED ROADS WERE DEVELOPED. AUTO, TRUCK AND BUS SERVICE TOOK OFF, AND THE INTERURBAN MADE ITS LAST RUN IN 1928.

TOUGH TIMES

YEARLY FLOODING THREATENED THE PEACE OF EARLY VALLEY INHABITANTS. THE WHITE RIVER FLOWED NORTH THROUGH AUBURN WHILE THE STUCK RIVER FLOWED SOUTH AND JOINED THE PUYALLUP RIVER AT SUMNER. WORRY OVER CROP LOSS PLAGUED FARMERS IN THE VALLEY. FARMERS OFTEN DIRECTED WATER FROM THE WHITE RIVER INTO THE STUCK RIVER BY CREATING LOGJAMS, WHICH CREATED CONFLICT BETWEEN THE TWO VALLEYS' RESIDENTS. IN 1906, THE CONFLICT CAME TO A HEAD.

THAT YEAR, AS THE WHITE RIVER WAS DIVERTED INTO THE STUCK RIVER, THE FLOODING IN PUYALLUP AND SUMNER WAS DISASTROUS. A CONCRETE DIVISION DAM BUILT ON THE SITE OF THE MORE NATURAL LOGJAM IN THE WHITE RIVER WAS CONSTRUCTED IN 1913. HOWEVER, THE ANNUAL THREAT OF FLOODS DID NOT DISAPPEAR COMPLETELY. TWO MAJOR FLOODS IN THE 1930S THREATENED TO OVERPOWER THE DAM AND INVADE THE VALLEY.

THE MUD MOUNTAIN DAM COMPLETED IN 1950 AND THE HOWARD HARNESS DAM AT EAGLE GORGE IN 1962 BOUGHT AN END TO THE FLOODING THAT HAD THREATENED FARMERS FOR MORE THAN 100 YEARS.

CITY OF PACIFIC

HISTORY

THE FOUNDING OF A CITY

CLARENCE DAYTON HILLMAN, AN EARLY LAND DEVELOPER FROM CALIFORNIA, FOUNDED PACIFIC CITY. PACIFIC CITY WAS PLATTED INTO TWO TOWN LOTS AND ADVERTISED AS "AN ADDITION TO SEATTLE." HILLMAN CHOSE THE NAME OF PACIFIC TO REFLECT ITS MEANING-PEACEFUL. HE WANTED TO PROMOTE PACIFIC AS BOTH A PEACEFUL, RURAL SETTING AND A LOGICAL GROWTH AREA FOR SEATTLE.

HILLMAN AND HIS WIFE, BESSIE OLIVE, PLATTED "DIVISION No. 1" ON AUGUST 10, 1906. HILLMAN'S REAL ESTATE OFFICE WAS IN A BUILDING ON THE WEST SIDE OF TOWN. EARLIER THAT YEAR H.T. BREDES AND HIS WIFE, ELLA M. PLATTED "DIVISION No. 2." PACIFIC CITY WAS INCORPORATED ON AUGUST 10, 1909.



Hillman's Land Sales

DURING 1906, SCHOOL WAS HELD IN THE UPSTAIRS ROOM OF HILLMAN'S REAL ESTATE OFFICE. THE FIRST TEACHER WAS MR. BAGLEY. IN 1907, THE CHILDREN CROSSED THE TRACKS AND ATTENDED SCHOOL AT THE WHISLER FAMILY HOME. ABOUT 1908, THE METHODIST CHURCH WAS BUILT SO CLASSES WERE TAUGHT THERE. LATER, TWO BUILDINGS WERE USED FOR THE SCHOOL.

THESE WERE LOCATED BEHIND THE PRESENT DAY SCHOOL GYM, AND SERVED ONLY GRADES 1 THROUGH 8. EVENTUALLY, A THREE STORY SCHOOLHOUSE WAS BUILT AND THE NINTH AND TENTH GRADES WERE ADDED. THE TWO BUILDINGS WERE THEN MOVED TO THE WEST END OF TOWN. ONE BUILDING WAS MADE INTO A ROLLER-SKATING RINK, AND THE OTHER CONVERTED INTO A GROCERY AND FEED STORE.

BUSINESS BEGINNINGS

IN THE EARLY DAYS, THE CITY WAS CENTERED AROUND THE VICINITY OF THIRD AVENUE AND WHAT IS NOW KNOWN AS THE WEST VALLEY HIGHWAY.

ARNOLD'S HOTEL, COOK'S GROCERY, A BARBERSHOP, LUTHBURROW'S BAKERY, A BLACKSMITH SHOP AND LIVERY BARN, COX'S STORE, LATER KNOWN AS WADDELL'S STORE WERE EARLY BUSINESS ESTABLISHMENTS. A BAPTIST CHURCH, SAWMILL, ROLLER-SKATING RINK, GROCERY-FEED STORE, AND A SALOON ALSO WERE ESTABLISHED IN THESE EARLY YEARS. BABE WEAVER BOUGHT THE GROCERY-FEED STORE AND ADDED A POST OFFICE WERE HE SERVED AS POSTMASTER.

IN 1919, THE COMMUNITY BUILT PACIFIC CITY ELECTRIC LIGHT SYSTEM. AS THE AREA GREW, THE SYSTEM BECAME INADEQUATE AND THE UTILITY WAS EVENTUALLY SOLD TO PUGET POWER.

BY 1929, PACIFIC'S POPULATION WAS ESTIMATED AT 632. MANY OF THE EARLY BUSINESS HAD DISAPPEARED DUE TO FIRE AND THE DEMISE OF THE RAILROAD. NEW BUSINESSES OPENED TO REPLACE THOSE THAT HAD GONE.

GIUS MARKET, WHICH OPENED IN THE SPRING OF 1934, IS STILL OPERATING TODAY UNDER NEW OWNERSHIP. THE ORIGINAL MARKET WAS LOCATED "KITTY-CORNER" FROM ITS PRESENT LOCATION. DICK GIUS, WHO ALSO ACQUIRED THE POST OFFICE, WAS THE ORIGINAL OWNER OF THE STORE. HE LEASED THE BUILDING, BUT THE OWNERS WOULD NOT RENEW HIS LEASE. GIUS DECIDED TO PURCHASE THE PROPERTY ACROSS THE STREET AND MOVE HIS STORE THERE. GIUS'S FATHER, A RETIRED CARPENTER, BUILT THE NEW STORE IN LESS THAN ONE MONTH.

IN 1936, THE GIUS MARKET MOVED TO ITS NEW LOCATION. THE GIUS BUILDING HAS BEEN ADDED TO SEVEN TIMES. IN 1978, RON AND BARB GIUS BOUGHT THE BUSINESS, WHICH IS NOW IN ITS FOURTH GENERATION OF FAMILY MANAGEMENT.

CITY OF PACIFIC HISTORY

ANOTHER FAMILY BUSINESS IN PACIFIC WAS THE CAMPBELL SERVICE STATION. OWEN CAMPBELL PURCHASED THE GAS STATION IN 1934.

EARLIER, IT HAD BEEN A CONFECTIONERY AND LUNCH COUNTER RUN BY MRS. HEPPEL. AT THE TIME THE CAMPBELLS BOUGHT THE STATION, MR. CAMPBELL WORKED FOR TODD SHIPYARD IN TACOMA. MRS. CAMPBELL AND THEIR TWO SMALL CHILDREN TENDED TO THE STORE WHILE MR. CAMPBELL WORKED.



Campbell's Service Station

EVENTUALLY, MR. CAMPBELL WAS ABLE TO WORK FULL TIME AT THE STATION. THEY EXPANDED THE BUSINESS AND SOLD IT TO THE DUNIGAN'S IN 1973, WHO IN TURN SOLD IT TO DON SMALL WHO CONVERTED IT TO A RESTAURANT AND ADDED THE POST OFFICE. THE RESTAURANT CLOSED IN 1988 AND MELISSA SMALL CONTINUED TO RUN THE POST OFFICE UNTIL GLENDA WHITE BOUGHT THE PROPERTY AND THE CONTRACT TO OPERATE THE POST OFFICE IN 1992.

THE BUSINESS IS PRESENTLY NAMED "THE UNION STATION GIFT & COLLECTIBLES" AND CONTINUES TO BE OWNED AND OPERATED BY GLENDA WHITE.

DEVELOPMENT BRINGS CHANGE

THE INSTALLATION OF SEWAGE SYSTEMS THROUGHOUT THE VALLEY HASTENED CONVERSION OF FARMLAND TO INDUSTRIAL USES IN THE 1970S. LAND BECAME MORE VALUABLE, WITH RESULTING INCREASED TAXES. FARMERS WERE UNABLE TO GROW AND SELL ENOUGH CROPS TO PAY THESE ASSESSMENTS AND FOUND IT HARD TO COMPETE FOR THE BUSINESS OF MAJOR SUPERMARKETS. MOST OF THE SMALL BUSINESSES THAT ONCE SERVED PACIFIC ARE GONE, AS ARE MOST OF THE TRUCK FARMS IN THE IMMEDIATE AREA.



Present City Hall

CITY OF PACIFIC

CITY SERVICES

PUBLIC SAFETY

POLICE SERVICES ARE PROVIDED BY THE CITY OF PACIFIC POLICE DEPARTMENT. OUR STATE ACCREDITED POLICE DEPARTMENT IS STAFFED BY OUR PUBLIC SAFETY DIRECTOR, LIEUTENANT, 2 SERGEANTS, 1 DETECTIVE, 7 COMMISSIONED OFFICERS & 2 NON-COMMISSIONED EMPLOYEES. WE PROVIDE PACIFIC CITIZENS WITH A BROAD RANGE OF PUBLIC SAFETY SERVICES & ENCOURAGE PARTNERSHIPS WITH OUR COMMUNITY.

ANIMAL CONTROL SERVICES ARE PROVIDED BY METRO ANIMAL SERVICES ([HTTP://METROANIMALSERVICES.ORG/](http://metroanimalservices.org/)) METRO ANIMAL SERVICES OPERATES AN ANIMAL SHELTER IN THE CITY OF PUYALLUP & PROVIDES ANIMAL CONTROL SERVICES TO THE CITY OF PACIFIC AS WELL AS SIX OTHER CITIES.

FIRE & EMERGENCY MEDICAL SERVICES ARE PROVIDED BY VALLEY REGIONAL FIRE AUTHORITY. PLEASE VISIT [HTTP://VRFA.ORG](http://vrfa.org) FOR INFORMATION.

UTILITIES

THE CITY OF PACIFIC PROVIDES WATER, SEWER & STORMWATER UTILITIES TO APPROXIMATELY 1800+ UTILITY CUSTOMER ACCOUNTS:

WATER ACCOUNTS	1845
SEWER ACCOUNTS	1776
STORM ACCOUNTS	1865

WATER: THE PUBLIC WORKS DEPARTMENT IS RESPONSIBLE FOR THE OPERATION & MAINTENANCE OF THE CITY WATER PRODUCTION, TREATMENT & DISTRIBUTION FACILITIES IN COMPLIANCE WITH FEDERAL & STATE REQUIREMENTS.

SEWER: PUBLIC WORKS MAINTAINS 20.3 MILES OF SEWER COLLECTION PIPE & 4 SEWER PUMP STATIONS

STREETS: PUBLIC WORKS PROVIDES MAINTENANCE & REPAIR SERVICES FOR STREETS, SIDEWALKS, SIGNS, HANDICAP RAMPS, MOWING PAVEMENT MARKING & STREET SWEEPING WITHIN THE CITY'S JURISDICTION.,

STORMWATER: STORMWATER SERVICES INCLUDE OPERATION, MAINTENANCE & REPAIR OF PUBLIC STORM DRAINAGE INFRASTRUCTURE AS WELL AS PROVIDING OVERSIGHT OF THE OPERATION & MAINTENANCE OF THE PRIVATE DRAINAGE FACILITIES WITHIN THE CITY.

OTHER UTILITIES, IN ADDITION TO CITY UTILITIES, OTHER SERVICE PROVIDERS INCLUDE:

PUGET SOUND ENERGY	ELECTRIC & NATURAL GAS	WWW.PSE.COM
WASTE MANAGEMENT	WASTE MANAGEMENT & RECYCLING	WWW.WM.COM
XFINITY	CABLE, PHONE & INTERNET	WWW.XFINITY.COM

CITY OF PACIFIC

CITY SERVICES

EDUCATION

THE CITY OF PACIFIC LIES WITHIN THE AUBURN SCHOOL DISTRICT (WWW.AUBURN.WEDNET.EDU). THE PACIFIC CITY LIMITS INCLUDES ONE ELEMENTARY SCHOOL (ALPAC ELEMENTARY), ONE MIDDLE SCHOOL (MT. BAKER MIDDLE SCHOOL) & ONE SENIOR HIGH SCHOOL (AUBURN RIVERSIDE HIGH SCHOOL).

COMMUNITY SERVICES

PARKS THE CITY OF PACIFIC HAS 12 PARKS. THE LARGEST OF OUR PARKS IS THE CITY PARK, LOCATED AT 600 3RD AVE. SE. THE CITY PARK IS AVAILABLE FOR EVENT RENTALS. PLEASE CONTACT PAULA WIECH AT CITY HALL FOR MORE INFORMATION.

SENIOR SERVICES CITY OF PACIFIC SENIOR CENTER, LOCATED ON THE CITY HALL CAMPUS, IS STAFFED FULL-TIME AND PROVIDES A VARIETY OF SERVICES FOR OUR SENIOR CITIZENS. OUR SENIOR CENTER IS AVAILABLE FOR RENT. PLEASE VISIT OUR SENIOR CENTER & ASK OUR STAFF FOR MORE INFORMATION.

YOUTH SERVICES CITY OF PACIFIC YOUTH CENTER (“THE REC”) IS LOCATED ON THE CITY HALL CAMPUS & IS STAFFED FULL-TIME. OUR YOUTH CENTER PROVIDES A SAFE ENVIRONMENT WITH MULTIPLE ACTIVITIES FOR ALL OF OUR CITIZENS. THE YOUTH CENTER IS ALSO AVAILABLE TO RENT. PLEASE VISIT THE YOUTH CENTER FOR MORE INFORMATION.

LIBRARY THE CITY OF PACIFIC LIES WITHIN THE KING COUNTY LIBRARY DISTRICT. THE KING COUNTY LIBRARY DISTRICT OPERATES A LIBRARY WITHIN THE CITY OF PACIFIC AT 255 ELLINGSON ROAD. PLEASE VISIT [HTTP://KCLS.ORG/LOCATIONS/1489/](http://KCLS.ORG/LOCATIONS/1489/) FOR LIBRARY HOURS OF OPERATIONS & SERVICES OFFERED.

CITY OF PACIFIC

2018 BUDGET CALENDAR

JUNE-AUGUST

- UPDATE AND/OR ADOPT FINANCIAL POLICIES
- PUBLIC HEARINGS FOR CAPITAL FACILITY PLAN UPDATES
- PUBLIC FORUMS OR COMMUNITY OUTREACH (EX: COMMUNITY PRIORITIES)
- MAYOR/MANAGER COMMUNICATE BUDGET OBJECTIVES TO STAFF

SEPTEMBER

- SEPTEMBER 11TH: BUDGET REQUEST TO ALL DEPARTMENT HEADS
- BEFORE SEPTEMBER 26TH: DEPARTMENT HEADS PREPARE ESTIMATES OF REVENUE & EXPENDITURES. CLERK PREPARES ESTIMATES FOR DEBT SERVICE & ALL OTHER ESTIMATES
- SEPTEMBER 25TH: BUDGET ESTIMATES FORM DEPARTMENT HEADS FILED WITH CLERK

OCTOBER

- OCTOBER 2ND: CLERK PROVIDES ESTIMATED FILED BY DEPARTMENT HEADS TO MAYOR/MANAGER SHOWING COMPLETE FINANCIAL PROGRAM
- MAYOR/MANAGER PROVIDES COUNCIL WITH ESTIMATES OF REVENUES FROM ALL SOURCES INCLUDING ESTIMATES PREPARED BY CLERK FOR CONSIDERATION OF SETTING PROPERTY TAX LEVY.
- SUGGESTED PUBLIC HEARING ON REVENUE SOURCES INCLUDING POSSIBLE INCREASES IN PROPERTY TAX

NOVEMBER

- NOVEMBER 2ND: MAYOR/MANAGER PREPARES PRELIMINARY BUDGET & MESSAGE & FILES WITH COUNCIL & CLERK
- NOVEMBER 2-20: PUBLICATION NOTICE OF PRELIMINARY BUDGET & FINAL HEARING
- NOVEMBER 2-29: PUBLIC HEARING(S) ON PRELIMINARY BUDGET. PUBLIC HEARING ON REVENUE SOURCES FOR LEVY SETTING.
- NOVEMBER 20: COPIES OF BUDGET AVAILABLE TO PUBLIC
- NOVEMBER 30TH: PROPERTY TAX LEVIES SET & FILED WITH COUNTY

DECEMBER

- DECEMBER 4TH: FINAL BUDGET HEARING
- DECEMBER 29TH: BUDGET ADOPTION



TO: Mayor Guier and City Council Members
FROM: Richard A. Gould, City Administrator
MEETING DATE: December 11, 2017
SUBJECT: Adopting the 2018 Budget – First reading.

ATTACHMENTS:

- Ordinance No. 2017-1972 & FTE Schedule-2018
- 2018-Budget Document

Previous Council Review Date: September 5th, November 6th, & November 20, 2017 (Budget Workshop and Presentations), December 4, 2017 Hearing

Summary: The Mayor was presented with the Proposed Preliminary Budget on October 2, 2017. She reviewed the financial information and directed staff on changes and corrections to complete the preliminary budget for presentation to the City Council in November.

On November 2, 2017 the Mayor provided Council with her Preliminary Budget and Budget Message.

A Public Hearing was held on November 6th to provide the opportunity for testimony from the Citizens on the Revenue Sources including the proposed tax levy increase and other significant source revenues for 2018.

On November 20th the Preliminary Budget as revised was available to the Public and the Council held a workshop on the 2017 Budget (the second one since September 5th) providing the opportunity for Staff to present requests for changes in the allocations for their Departments and Council the opportunity to ask staff questions and provide direction.

A Public Hearing was held November 20, 2017 during the regular Council meeting providing the opportunity for further discussion from the Public on the 2018 Budget.

Recommendation/Action: Accept this as the first reading of Ordinance No. 2017-1972 adopting the Annual Budget by fund for the year 2018.

Motion for Consideration: I move to adopt Ordinance No. 2017-1972 adopting the Annual Budget by Fund for the year 2018.

Budget Impact:
Alternatives:

**CITY OF PACIFIC
WASHINGTON
ORDINANCE NO. 2017-1972**

**AN ORDINANCE OF THE CITY OF PACIFIC, WASHINGTON,
ADOPTING THE BUDGET FOR THE YEAR 2018 AND SETTING
FORTH THE ESTIMATED REVENUES AND APPROPRIATIONS.**

WHEREAS, after notice as prescribed by law, the City Council held public hearings on the 2018 Proposed Budget on November 6, 2017 and on November 20, 2017, at which time public testimony for or against any part of the budget were heard; and

WHEREAS, the 2018 proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Pacific for the purposes set forth in the budget, and the estimated expenditures set forth in the budget being all necessary to carry on the government of Pacific for 2018 and being sufficient to meet the various needs of Pacific during 2018; and

WHEREAS, this ordinance was presented for review during a regular City Council workshop on November 20, 2017; and

WHEREAS, this ordinance was considered by the City Council for adoption during a regular City Council workshop on November 20, 2017;

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

Section 1. The budget for the City of Pacific, Washington, for the year 2018 is hereby adopted at the fund level in its final form and content.

Section 2. Estimated resources, including beginning fund balances, for each separate fund of the City of Pacific, and aggregate total for all funds combined, for the year 2018 are set forth in summary form, and are hereby appropriated for expenditure during the year 2018 as set forth below:

FUND	Fund Name	Estimated Resources	Appropriations
001	General Fund	6,789,383	6,789,383
098	General Fund Equip Reserve	442,776	442,776
099	General Fund Cumulative Res	503,750	503,750
101	Street Fund	461,354	461,354
107	Tourism	136,188	136,188
209	LID 6 Redemption	6,005,830	6,005,830
210	LID 6 Guarantee	304,000	304,000
	Municipal Capital		
300	Improvement	640,159	640,159
301	Street Improvement	1,365,088	1,365,088
305	Parks Capital Improvement	106,715	106,715
308	Valentine Road	120,438	120,438
309	West Valley Highway Cap Imp	506,065	506,065
310	Stewart/Thornton Rd Project	1,950,970	1,950,970
333	Fire Impact Fees	93,863	93,863
401	Water Operations	1,932,271	1,932,271
402	Sewer	2,731,601	2,731,601
403	Garbage	0	0
404	Water Revenue Bond Redemp	3,300,000	3,300,000
406	Water Capital Improvement	3,035,753	3,035,753
408	Sewer Cumulative Fund	1,094,422	1,094,422
409	Storm	1,333,827	1,333,827

410	Storm water Facilities	665,190	665,190
411	Pierce County Surcharge Fund	210,311	210,311
499	Equipment Reserve	643,160	643,160
601	Customer Deposits	5,160	5,160
630	Developer Deposits	97,261	97,261
635	Pacific Court	48,815	48,815
640	Algona Court	140,627	140,627
	TOTAL All Funds	34,664,975	34,664,975

Section 3. Attachment “A” is adopted as the 2018 Salary schedule and the 2018 Maximum Position Authorization showing the authorized, budgeted staffing level.

Section 4. The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the Office of the State Auditor and the Association of Washington Cities.

Section 5. Effective Date. This Ordinance shall take effect and be in full force five (5) days from and after its passage, approval and publication as required by law.

ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE 11th DAY OF DECEMBER, 2017.

APPROVED

Leanne Guier, Mayor

ATTEST:

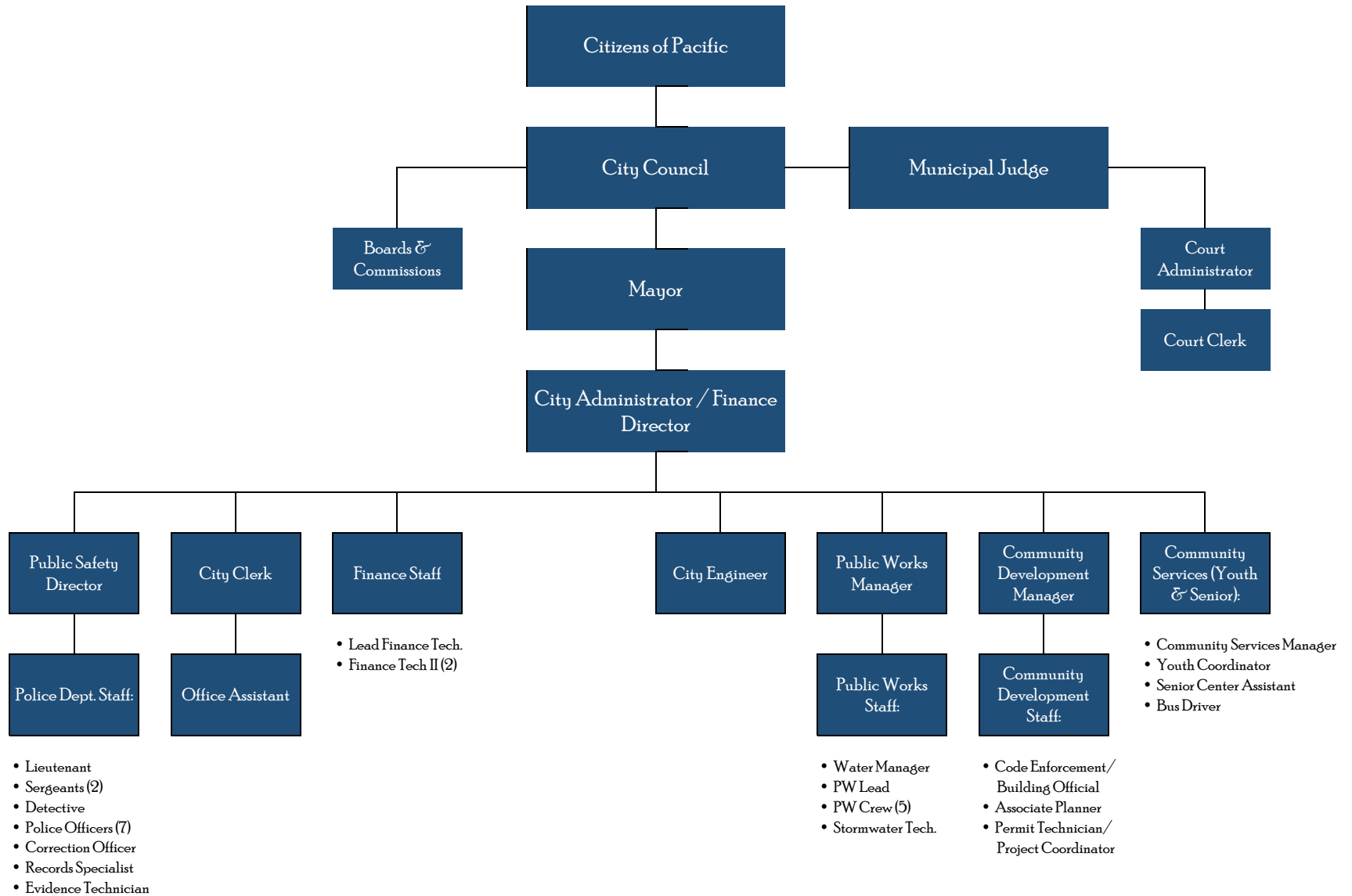
Amy Stevenson-Ness, City Clerk

APPROVED AS TO FORM:

Kinnon Williams, City Attorney



2018 Organization Chart





2018 SALARY & AUTHORIZED FTE SCHEDULE

DEPARTMENT	POSITION	FULL TIME EQUIVALENTS NUMBER AUTHORIZED & BUDGETED	MONTHLY SALARY RANGE	
			Minimum	Maximum
Council	Elected Mayor	1	750.00	750.00
	Elected Council Member	7	200.00	200.00
	<i>Total Elected Officials</i>	<i>8</i>		
Admin.	City Administrator	1	7,500.00	9,500.00
	City Clerk	1	4,500.00	6,500.00
	Office Assistant	2	2,900.00	4,900.00
Community Development	Community Development Manager	1	6,500.00	8,500.00
	Building Inspector	1	4,700.00	6,700.00
	Associate Planner	1	4,800.00	6,800.00
	Permit Technician	0.75	4,000.00	6,000.00
Community Services	Community Services Manager	1	6,000.00	8,000.00
	Youth Services Coordinator	1	3,000.00	5,000.00
	Community Services Assistant	1	3,000.00	5,000.00
	Bus Driver/Activities Coordinator	0.75	2,900.00	4,900.00
Court	Court Administrator	1	5,000.00	7,000.00
	Court Clerk	1.25	3,700.00	5,700.00
Finance	Lead Finance Technician	1	4,600.00	6,600.00
	Finance Technician II	2	4,000.00	6,000.00
	Finance Technician I	0	3,500.00	5,500.00
Police	Public Safety Director	1	9,000.00	11,000.00
	Police Lieutenant	1	8,000.00	10,000.00
	Police Sergeant	2	6,000.00	8,000.00
	Police Detective	1	5,500.00	7,500.00
	Police Officer	7	5,500.00	7,500.00
	Evidence Technician	1	3,800.00	5,800.00
	Police Services Specialist II	1	3,800.00	5,800.00
Public Works	Public Works Manager	1	6,000.00	8,500.00
	City Engineer	1	6,000.00	8,000.00
	Water/Stormwater Manager	1	4,700.00	6,700.00
	Public Works Lead	1	4,800.00	6,800.00
	Stormwater Technician	1	4,300.00	6,300.00
	Maintenance Worker II	3	4,000.00	6,000.00
	Maintenance Worker I	3	3,800.00	5,800.00
			HOURLY RATES	
Police	Correction Sergeant (1)			25.00
Police	Correction Officer (3)		17.00	22.00
Comm. Srvc.	Youth Services Assistant (seasonal)		9.50	11.83
Public Works	Seasonal Public Works Crew (2)			15.67
	<i>Total Authorized & Budgeted Staff</i>	<i>41.75</i>		

11/27/2017

**CITY OF PACIFIC
2018 PAYROLL DISTRIBUTIONS**

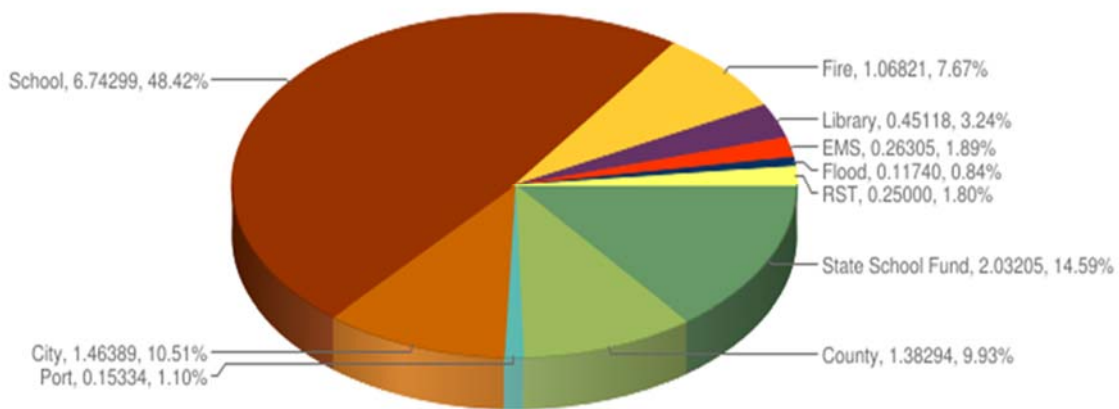
POSITION	PROJECTED WAGE	OFFICIALS	FINANCE & ADMIN	COURT	POLICE	SENIOR	YOUTH	PARKS	COMM. DEV.	P.I. / E.R.	GARBAGE	PUBLIC WORKS				
												STORM	WATER	SEWER	STREETS	
ELECTED MAYOR	\$ 9,000.00	100%														
ELECTED COUNCIL MEMBER (7)	\$ 16,800.00	100%														
FINANCE DIRECTOR /CITY ADMIN	\$ 114,007.50		25%		15%	3%	2%	2%					10%	23%	15%	5%
CITY CLERK	\$ 74,640.00		35%						10%				15%	20%	20%	
ADMINISTRATIVE ASSISTANT	\$ 45,350.76		45%										15%	25%	15%	
OFFICE ASSISTANT	\$ 35,468.76		15%						10%				20%	30%	25%	
COMMUNITY DEVELOPMENT MANAGER	\$ 91,525.56							5%	70%	5%			5%	10%	5%	
BUILDING INSPECTOR/CODE ENFORCEMENT	\$ 63,259.46							5%	10%	10%			20%	25%	25%	5%
ASSOCIATE PLANNER	\$ 69,761.40							10%	65%	10%			5%	5%	5%	
PERMIT TECHNICIAN	\$ 45,087.45								25%				20%	20%	20%	15%
COMMUNITY SERVICES MANAGER	\$ 91,525.56					50%	50%									
COMMUNITY SERVICES COORDINATOR	\$ 44,221.80					100%										
COMMUNITY SERVICES ASSISTANT	\$ 31,288.50					100%										
YOUTH SERVICES COORDINATOR	\$ 47,221.80						100%									
YOUTH SERVICES - SUMMER HELP	\$ 8,236.80						100%									
COURT ADMINISTRATOR	\$ 71,297.31			100%												
COURT CLERK	\$ 52,686.96			100%												
COURT CLERK (PART TIME)	\$ 11,232.69			100%												
LEAD FINANCE TECHNICIAN	\$ 64,660.08		27%	3%	10%	2.5%	2.5%		10%				10%	20%	10%	5%
FINANCE TECHNICIAN II - PAYROLL & A/P	\$ 57,366.60		20%		10%				5%				17%	26%	17%	5%
FINANCE TECHNICIAN II - UTILITIES	\$ 55,649.36		5%										25%	40%	30%	
PUBLIC SAFETY DIRECTOR/POLICE CHIEF	\$ 135,071.75				100%											
POLICE LIEUTENANT	\$ 116,879.61				100%											
POLICE SERGEANT (2)	\$ 205,050.48				100%											
POLICE DETECTIVE	\$ 84,891.95				100%											
POLICE OFFICER (7)	\$ 504,560.29				100%											
CORRECTION SERGEANT	\$ 8,000.00				100%											
CORRECTION OFFICER (2)	\$ 14,760.00				100%											
POLICE SERVICES SPECIALIST II	\$ 50,948.94				100%											
EVIDENCE TECHNICIAN	\$ 49,280.81				100%											
PW MANAGER	\$ 99,466.38							5%		5%	5%		20%	20%	20%	25%
CITY ENGINEER	\$ 89,980.80							5%	15%	5%			25%	5%	10%	35%
WATER/STORMWATER MANAGER	\$ 68,381.88									10%			10%	70%	5%	5%
STORMWATER TECHNICIAN	\$ 62,782.92												70%	10%	5%	15%
PUBLIC WORKS LEAD	\$ 71,396.45							10%					22.5%	22.5%	22.5%	22.5%
PUBLIC WORKS - MAINTENANCE WORKER II (3)	\$ 163,051.58							10%					20%	30%	20%	20%
PUBLIC WORKS - MAINTENANCE WORKER I (3)	\$ 147,122.07							10%					10%	40%	25%	15%
PUBLIC WORKS - SEASONAL MAINTENANCE	\$ 23,409.38							90%					2%	5%	3%	

CITY OF PACIFIC

GENERAL FUND REVENUE SOURCES

PROPERTY TAX

PROPERTY TAXES PLAY AN ESSENTIAL ROLE IN THE FINANCES OF THE MUNICIPAL BUDGET. STATE LAW LIMITS THE CITY TO A \$3.60 LEVY PER \$1,000 ASSESSED VALUATION. SINCE THE CITY BELONGS TO THE KING COUNTY LIBRARY DISTRICT (\$0.50 OF TOTAL TAX LEVY) AND A FIRE DISTRICT (\$1.50 OF TOTAL TAX LEVY), THESE TWO AMOUNTS MUST BE DEDUCTED FROM THE \$3.60 LEAVING THE CITY WITH THE AUTHORITY TO LEVY \$1.60 FOR ITS OWN PURPOSES. THE LEVY AMOUNT MUST BE ESTABLISHED BY ORDINANCE BY NOVEMBER 30TH PRIOR TO THE LEVY YEAR.



LOCAL RETAIL SALES AND USE TAX

THE LOCAL RETAIL SALES AND USE TAX IS COMPRISED OF TWO SEPARATE .5% OPTIONS FOR A TOTAL OF 1.0%. THE WASHINGTON STATE DEPARTMENT OF REVENUE DISBURSES 15% OF THE CITY SALES TAX TO THE COUNTY, AND 85% TO THE CITY.

CRIMINAL JUSTICE SALES TAX

LOCAL SALES TAX FOR CRIMINAL JUSTICE FUNDING IS TO BE USED SOLELY FOR CRIMINAL JUSTICE PURPOSES, SUCH AS THE CITY'S LAW ENFORCEMENT SERVICES. THIS TAX IS AUTHORIZED AT 1 / 10 OF 1% OF RETAIL SALES TRANSACTED IN THE COUNTY. OF THE TOTAL AMOUNT COLLECTED, THE STATE DISTRIBUTES 10% OF THE RECEIPTS TO KING COUNTY, WITH THE REMAINDER ALLOCATED ON A PER CAPITA BASIS TO THE COUNTY AND CITIES WITHIN THE COUNTY.

BUSINESS & OCCUPATION TAX (B&O)

THE B&O TAX IS .2% AND IS PROJECTED TO BRING IN \$1,079,000 DURING 2018.

UTILITY TAX

UTILITY TAXES MAY BE LEVIED ON THE GROSS OPERATING REVENUES EARNED BY PRIVATE UTILITIES FROM OPERATIONS WITHIN THE BOUNDARIES OF A CITY AND BY A CITY'S OWN MUNICIPAL UTILITIES. UTILITIES ON WHICH TAXES MAY BE LEVIED INCLUDE ELECTRIC, WATER, SEWER, STORMWATER, GAS, TELEPHONE, CABLE TV, AND STEAM. THE TAX IS LEGALLY LEVIED ON THE UTILITY, NOT THE CUSTOMER, AND MUST BE PAID FROM UTILITY REVENUES. CURRENTLY, THE CITY IMPOSES A 6% TAX ON ALL UTILITIES.

CITY OF PACIFIC

GENERAL FUND REVENUE SOURCES

FRANCHISE FEES

FRANCHISE FEE LEVIED IN THE CITY AT AN AGREED UPON CONTRACTUAL % OF GROSS REVENUES. THIS IS A FEE LEVIED ON PRIVATE UTILITIES FOR THE RIGHT TO USE CITY STREETS, ALLEYS, AND OTHER PUBLIC PROPERTIES.

STATE-SHARED REVENUES

STATE-SHARED REVENUES ARE RECEIVED FROM LIQUOR SALES, AND MOTOR VEHICLE EXCISE TAXES. THESE TAXES ARE COLLECTED BY THE STATE OF WASHINGTON AND SHARED WITH LOCAL GOVERNMENTS BASED ON POPULATION. STATE-SHARED REVENUES ARE DISTRIBUTED ON EITHER A MONTHLY OR QUARTERLY BASIS, ALTHOUGH NOT ALL QUARTERLY REVENUES ARE DISTRIBUTED IN THE SAME MONTH OF THE QUARTER. THE 2017 POPULATION FIGURE USED IN THE 2018 PRELIMINARY BUDGET IS 6,890 AS REPORTED BY THE OFFICE OF FINANCIAL MANAGEMENT FOR WASHINGTON STATE ON APRIL 1, 2016. THIS FIGURE IS IMPORTANT WHEN DETERMINING DISTRIBUTION OF STATE SHARED REVENUES ON A PER CAPITA BASIS.

LIQUOR BOARD PROFITS AND LIQUOR EXCISE TAX

THERE HAVE BEEN SEVERAL CHANGES TO THE COLLECTION AND DISTRIBUTION OF LIQUOR REVENUES OVER THE PAST FEW YEARS THAT HAVE IMPACTED BOTH CITIES AND COUNTIES:

- INITIATIVE 1183 PASSED IN NOVEMBER 2011. IT PRIVATIZED THE DISTRIBUTION AND RETAIL SALE OF LIQUOR, EFFECTIVE JUNE 1, 2012. INSTEAD OF A CALCULATION BASED ON THE PROFITS GENERATED FROM STATE RUN LIQUOR SALES, THE REVENUE DISTRIBUTION IS NOW BASED ON THE COLLECTION OF LICENSE FEES PAID BY RETAILERS AND DISTRIBUTORS. THE IMPACT OF THIS INITIATIVE IS ON LIQUOR PROFITS.
- PASSAGE OF ESHB 2823 IN 2012. THIS BILL PROVIDED FOR A PERMANENT DIVERSION OF \$2.5 MILLION PER QUARTER (\$10 MILLION PER YEAR) OF CITY AND COUNTY MONEY FROM THE LIQUOR EXCISE TAX FUND TO THE STATE GENERAL FUND STARTING WITH FY 2014.
- THE 2013-2015 STATE BUDGET, PASSED BY THE 2013 LEGISLATURE, CONTAINED A PROVISION THAT INCREASED THE SHARE OF LIQUOR TAXES DEPOSITED INTO THE STATE GENERAL FUND. THE STATE SHARE WENT FROM 65% TO 82.5% FOR THE 2013-2015 BIENNIUM. THIS MEANT THAT THE AMOUNT REMAINING FOR DISTRIBUTION TO CITIES AND COUNTIES FELL FROM 35% TO 17.5%, A REDUCTION OF 50%. THIS PROVISION GIVING THE STATE GENERAL FUND AN 82.5% SHARE ENDS ON JUNE 30, 2015, AT WHICH TIME THE REQUIREMENT TO TRANSFER 35% OF COLLECTIONS INTO THE LIQUOR EXCISE TAX FUND WILL GO BACK INTO EFFECT UNLESS THE LEGISLATURE DECIDES TO DO SOMETHING DIFFERENT.

CITY OF PACIFIC

GENERAL FUND REVENUE SOURCES

SERVICE REVENUES

FEES ARE CHARGED FOR SERVICES RENDERED BY THE CITY OF PACIFIC. MOST OF THE FEES IN THE GENERAL FUND ARE CONSTRUCTION INSPECTIONS AND PERMITS RELATED TO SERVICES SUCH AS PLANNING, ZONING AND BUILDING.

FINES AND FORFEITURES

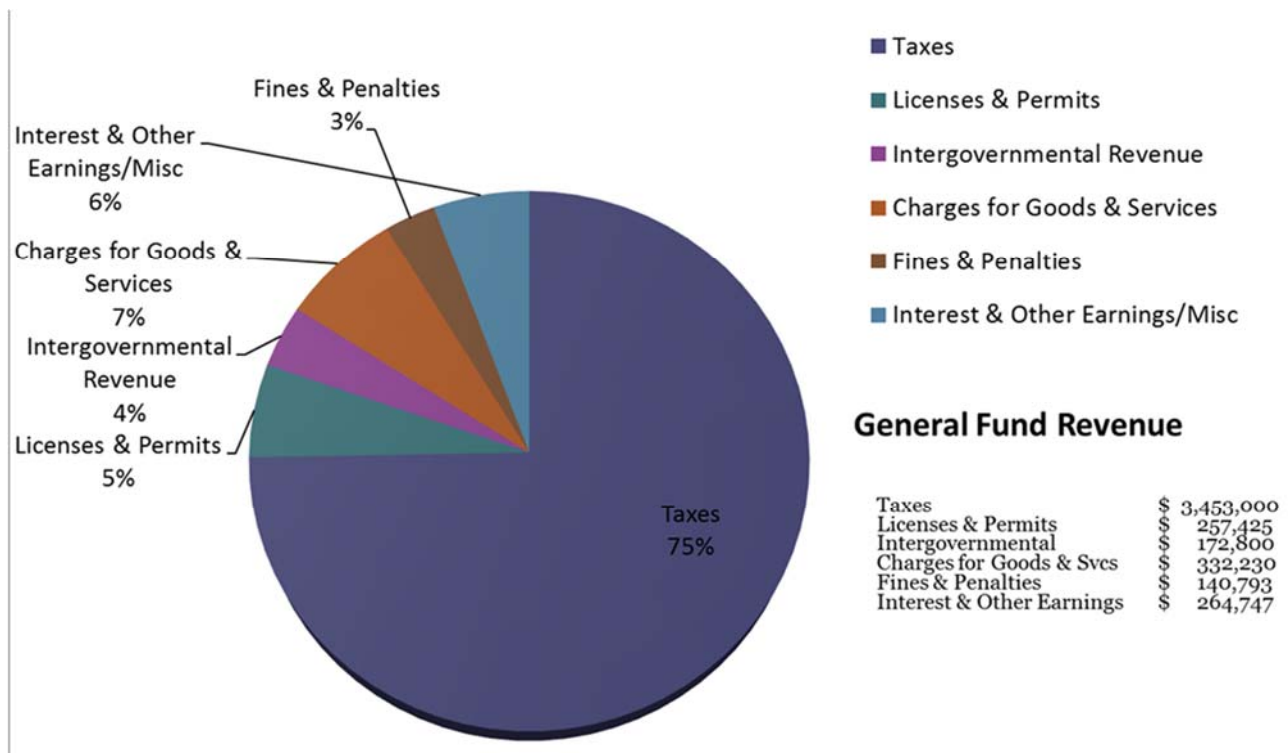
FINES AND PENALTIES ARE COLLECTED AS A RESULT OF MUNICIPAL COURT RULINGS AND OTHER MISCELLANEOUS RULE INFRACTIONS. ALL COURT FINES AND PENALTIES ARE SHARED WITH THE STATE, WITH THE CITY, ON AVERAGE, RETAINING LESS THAN 50% OF THE AMOUNT COLLECTED.

ACTIVITY CENTER FEES

THE CITY COLLECTS FEES FOR FACILITY RENTALS AND CERTAIN OTHER CLASS OR PROGRAM FEES, AS APPLICABLE. THESE FEES OFFSET DIRECT COSTS RELATED TO OPERATING THE FACILITY AND/OR PROVIDING THE PROGRAMS.

INVESTMENT INTEREST

THE CITY EARNS INVESTMENT INTEREST ON SALES TAX MONEY HELD BY THE STATE OF WASHINGTON PRIOR TO THEIR DISTRIBUTION OF THE TAXES TO THE CITY AS WELL AS ON CITY INITIATED INVESTMENTS.



MAYOR



CITY OF PACIFIC

MAYOR'S MESSAGE

DECEMBER 11, 2017

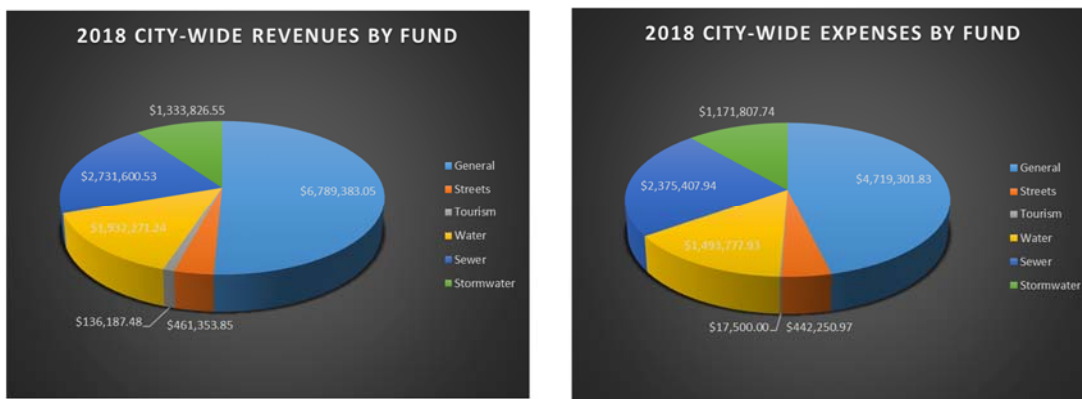
HONORABLE CITY COUNCIL MEMBERS AND CITIZENS OF PACIFIC:

I PRESENT TO YOU THE CITY OF PACIFIC 2018 FINAL BUDGET. THIS DOCUMENT ADDRESSES THE CRITICAL ISSUES AND MANDATES FACING PACIFIC WITHIN THE LIMITS OF THE CITY'S RESOURCES. AS THE PRINCIPAL POLICY STATEMENT, THE BUDGET IS A TOOL FOR MANAGEMENT, ACCOUNTING, COMMUNICATIONS, AND PLANNING DECISIONS. IN ADDITION, IT PROVIDES A FINANCIAL PLAN AND OPERATIONS GUIDE FOR IMPLEMENTING THE VARIOUS CITY PROGRAMS AND SERVICES.

WHAT THE CITY OF PACIFIC DOES:

- PROTECTS PEOPLE, HOMES, BUSINESSES
- MANAGES IMPACTS OF GROWTH
- BUILDS CAPITAL FACILITIES
- MAINTAINS AND MANAGES STREETS
- PROVIDES PARK AND RECREATION ACTIVITIES
- MANAGES WATER, SEWER, AND STORM WATER
- PROTECTS THE ENVIRONMENT
- FACILITATES ECONOMIC DEVELOPMENT THROUGH SUPPORT OF LOCAL BUSINESSES AND GROWTH OPPORTUNITIES.

STRONG EFFORT HAS BEEN MADE TO MAXIMIZE THE LEVEL OF PUBLIC SERVICES WHILE MINIMIZING THE LEVEL OF DEBT AND MAINTAINING NECESSARY RESERVES. 2018 OPERATIONS ARE TO BE FUNDED FROM 2018 REVENUES AND 2017 ENDING FUND RESERVES. EXPENDITURES AND REVENUES HAVE BEEN BUDGETED CONSERVATIVELY.



ADEQUATE RESERVE LEVELS ARE A NECESSARY COMPONENT OF THE CITY'S OVERALL FINANCIAL MANAGEMENT STRATEGY AND KEY FACTOR IN EXTERNAL AGENCIES' MEASUREMENT OF THE CITY'S FINANCIAL STRENGTH. THE CITY OF PACIFIC HAS MANAGED TO MAINTAIN APPROPRIATE RESERVE LEVELS IN THE GENERAL FUND REQUIRED BY STATE RCWs (AND PMC). THE ENTERPRISE FUNDS HOWEVER HAVE NOT MAINTAINED THE RESERVE LEVELS REQUIRED BY STATE RCWs (AND PMC) THUS NECESSITATING HIGHER THAN AVERAGE RATE INCREASES IN 2018. THE 2018 BUDGET IS PREPARED WITH THIS IN MIND TO PROMOTE A HEALTHY FINANCIAL OUTLOOK FOR PACIFIC.

CITY OF PACIFIC

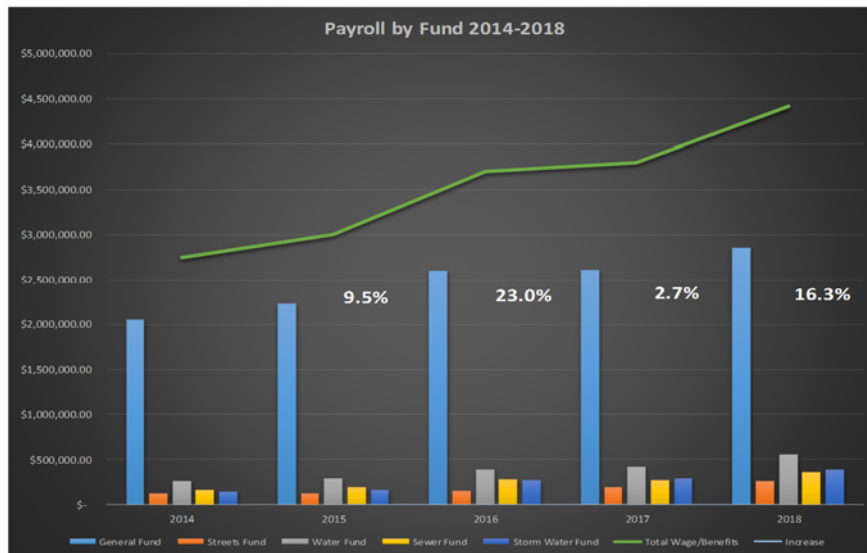
MAYOR'S MESSAGE

2018 BUDGET OVERVIEW

- INCLUDES A COLA INCREASE FOR BOTH OF THE REPRESENTED GROUP OF EMPLOYEES.
- PROPOSES CAPITAL EXPENDITURES IN STREET, STORMWATER, WATER, AND SEWER.
- AWC BENEFIT RATES WILL DECREASE MARGINALLY IN 2018 DUE TO A CHANGE IN PLANS. THE REPRESENTED EMPLOYEES' BENEFITS (NORTHWEST ADMINISTRATORS) WILL NOT SEE AN INCREASE.
- PROPOSES INCREASED UTILITY RATES (WATER, SEWER AND STORMWATER) TO MEET CITY CODE IN RESERVES AS WELL AS ACCOUNTING FOR ONGOING INFRASTRUCTURE RELIABILITY (CAPITAL). KING COUNTY METRO INCREASES ITS RATE EVERY OTHER YEAR AND 2018 IS AN OFF-YEAR SO THERE IS NO INCREASE.
- PROPOSES THE REBUILD OF THE CITY'S WEBSITE.
- PROPOSES THE BEGINNING OF THE WATER METER REPLACEMENT PROJECT.
- PROPOSES THE COMPLETION OF THE PUBLIC WORKS SHOP PROJECT.
- PROPOSES THE BEGINNING OF UPGRADES TO THE SEWER PUMP STATIONS INFRASTRUCTURE.
- PROPOSES THE CONTINUATION OF THE STEWART ROAD PROJECT.
- PROPOSES THE REPLACEMENT OF POLICE 2 POLICE VEHICLES AND APPROXIMATELY \$110K CAPITAL EQUIPMENT INCLUDING VEHICLES TO BE REPLACED.
- PROPOSES THE COMPREHENSIVE PLAN UPDATE ALONG WITH UPDATING THE CITY'S BUILDABLE LANDS INVENTORY.
- PROPOSES LEGAL AND PROFESSIONAL FEES FOR CODE COMPLIANCE ISSUES AND UPDATING NON-COMPLAINT CITY CODE.
- PROPOSES THE PURCHASE AND IMPLEMENTATION OF THE CITY'S NEW TELECOMMUNICATION SYSTEM.
- PROPOSES THE ADDITION OF ONE OFFICE ASSISTANT STAFF TO BE SHARED IN FINANCE/ ADMINISTRATION AND PUBLIC WORKS DEPARTMENTS AND THE ADDITION OF A PART-TIME COURT CLERK; OTHERWISE, STAFFING WILL REMAIN THE SAME AS 2017 ENDING LEVEL.

WHAT IS BEING PROPOSED TONIGHT IS OUR BEST GUESS OF REVENUES BASED ON HISTORICAL DATA, ADJUSTMENTS BASED ON NEW INFORMATION AND WHAT IS ANTICIPATED IN ECONOMIC FORECASTS. WE WERE PURPOSEFULLY CONSERVATIVE IN MANY OF OUR PROJECTIONS OPTING TO LEAVE A RESERVE IN SOME FUNDS THAT MIGHT MAKE UP FOR SHORTFALLS IN OTHERS. IT IS BECAUSE OF THIS PRACTICE AND RESURGENCE OVER THESE PAST FEW MONTHS THAT OUR ANTICIPATED CARRY OVER IS HIGHER THAN FIRST PREDICTED. THE LIABILITY INSURANCE EXPENSES, AWC-RMSA INSURANCE COST WAS RAISED BY 11.9% AS OPPOSED TO OVER 3% LAST YEAR DUE TO AN INCREASE IN WORKER HOURS AND PRIOR YEAR LOSS EXPERIENCE.

CITY OF PACIFIC MAYOR'S MESSAGE



LOCAL GOVERNMENT IS A LABOR-INTENSIVE SERVICE INDUSTRY AND TO MAINTAIN EXPECTED SERVICE LEVELS, MEET STATE MANDATES, PERFORM REQUIRED PREVENTATIVE INFRASTRUCTURE MAINTENANCE, AND COMPLETE PUBLIC WORKS PROJECTS, THE CITY MUST HAVE ADEQUATE STAFFING. THE PAYROLL BUDGET FOR 2018 WILL INCREASE OVER 2017 BY 7.6%, WHICH IS DOWN FROM 2017 (7.7%) AND 2015 (7.8%). INCREASES ARE DUE TO THE ADDITIONAL STAFF OF AN OFFICE ASSISTANT, PART-TIME COURT CLERK AND INCREASES IN PAYROLL TAXES AND COLA FOR MANAGERS LONG WITH STEP/RANGE ADJUSTMENTS FOR REPRESENTED/NON-REPRESENTED STAFF. THERE IS ALSO THE IMPACT OF THE FINAL NEGOTIATED COLLECTIVE BARGAINING AGREEMENT WITH THE UNIFORMED UNION (POLICE).

AT THIS TIME, I AM PRESENTING THE PACIFIC CITY COUNCIL WITH A 2018 GENERAL FUND BUDGET WITH \$4,767,383 IN REVENUES AND \$4,724,302 IN EXPENDITURES. STARTING GENERAL FUND CARRY OVER IS PROJECTED TO BE \$2M, WHICH IS LESS THAN INITIALLY BUDGETED DUE TO INTERFUND TRANSFERS IN SUPPORT OF THE GENERAL FUND EQUIPMENT RESERVE FUND (098) FOR FUTURE REPLACEMENT CAPITAL ASSETS (\$300K). TOTAL CASH POSITION IS PROJECTED TO DECREASE IN 2018 BY \$292,638 DUE MOSTLY TO UTILITY RATES, LID COLLECTIONS AND REVENUE BOND REIMBURSEMENTS.

Leanne Guier

MAYOR - CITY OF PACIFIC
100 3RD AVE SE
PACIFIC, WA 98047
253-929-1108

FINANCE



CITY OF PACIFIC

REVENUE NARRATIVE

THE BUDGET IS THE FINAL ITERATION OF THE 2018 BUDGET. STAFF PRESENTS THIS BUDGET WITH OVERSIGHT FROM THE MAYOR. THE GOAL IS TO BALANCE THE FUNDS, THOUGH SOME FUNDS MAY NOT BE BALANCED DUE TO PROJECTS WHICH INCLUDE GRANT MATCHING FUNDS THAT ARE INCLUDED IN THE FUND BALANCE BROUGHT FORWARD OR AS IS THE CASE WITH THE CAPITAL MUNICIPAL, ROAD AND UTILITY FUND PROJECTS BUDGETED IN 2017 BUT NOT FULLY PAID FOR UNTIL 2018. AN EXAMPLE OF THIS WOULD BE THE WATER CAPITAL IMPROVEMENT FUND (406).

THE BUDGET PROCESS INCLUDES THREE ITERATIONS OF THE BUDGET, THIS PROPOSED PRELIMINARY BUDGET, THE PRELIMINARY BUDGET AND THE *FINAL* BUDGET (THIS ONE). DURING THIS PROCESS STAFF WILL BE USING THE 2017 PROJECTED YEAREND FINANCIAL REPORTS TO CALCULATE THE STARTING FUND BALANCES IN 2018. THE METHODOLOGY USED TO PREPARE THIS ITERATION OF THE 2018 BUDGET ARE BASED UPON: (1) CONSERVATISM FOR PROJECTING 2018 REVENUES, (2) PRIOR YEAR TRENDS (LOOKING AT 2016 AND 2017), (3) ECONOMIC INDICATORS (CPI AND OTHER RELATED TRENDS), AND (4) STAFF/INTERGOVERNMENTAL SOURCE DATA (SUCH AS AWC SALARY SURVEY AND PROJECTED LABOR CONTRACT NEGOTIATION INCREASES ALONG WITH RANGE AND STEP CHANGES RELATED TO EXPERIENCE). DURING THIS PROCESS WE ALSO WILL USE THE DIRECTIVES THAT THE COUNCIL PROVIDED US WITH DURING THE BUDGET WORKSHOP HELD ON SEPTEMBER 5TH SUCH AS INCREASING INTERFUND TRANSFER FOR ROAD MAINTENANCE AND CAPITAL PROJECTS.

THE GENERAL FUND IS PROJECTED TO HAVE SLIGHTLY MORE REVENUES THAN EXPENDITURES IN 2018 DUE TO A STRINGENT BUDGET ALONG WITH MODEST REVENUE PROJECTIONS. TWO SIGNIFICANT FACTORS ARE: (1) PROPERTY AND SALES TAX REVENUES ESTIMATED INCREASE OF APPROXIMATELY 1%. THIS IS DUE PRIMARILY TO CONSERVATISM, AND (2) DECREASING INTERFUND TRANSFERS AND ADDITIONAL SUPPORT FROM THE UTILITIES FOR STREETS (101) AND CAPITAL ROAD PROJECTS (300 FUNDS). THIS DECREASE WAS NECESSITATED BY INCREASING STAFFING, PROFESSIONAL AND OPERATIONAL COSTS. WE HAVE ALSO ACCOUNTED FOR A POSSIBLE INCREASE DUE TO THE UNIFORM NEGOTIATIONS AS THE CURRENT CONTRACT (CBA) EXPIRED ON JUNE 30, 2017. MEDICAL BENEFIT NUMBERS WILL SEE NO INCREASE AND PAYROLL TAXES WILL SEE AN INCREASE OF APPROXIMATELY 2-3%.

THE STREET OPERATIONS FUND IS PROJECTED TO HAVE A "THIN" YEAREND BALANCE OF \$19K, BEING OVERSPENT BY \$24K. THIS IS PRIMARILY DUE TO THE LACK OF STABLE REVENUE STREAMS. THIS FUND IS BEING SUPPORTED BY THE INTERFUND TRANSFERS FROM THE GENERAL AND UTILITY FUNDS.

THE ROADS CAPITAL IMPROVEMENT FUND (301) EXPERIENCES GREATER ACTIVITY DUE TO THE PROPOSED INTERURBAN TRAIL (\$200K) AND TIB-PRESERVATION OF ROADS (\$829K) THAT WILL BE GRANT DRIVEN. THE WEST VALLEY HIGHWAY CAPITAL IMPROVEMENT FUND (309) ALSO SEES GREATER ACTIVITY DUE TO A PROJECTED GRANT FROM THE DEPARTMENT OF TRANSPORTATION (DOT) OF \$315K. THE STEWART ROAD PROJECT (310) IS PROJECTED TO SEE SIGNIFICANT ACTIVITY IF THE \$1.7M GRANT COMES TO FRUITION IN 2018 AS ANTICIPATED.

CITY OF PACIFIC

REVENUE NARRATIVE

THE WATER (401), SEWER (402) AND STORM WATER (409) FUNDS SHOW AN INCREASE IN INTERFUND TRANSFERS TO SUPPORT THE CAPITAL PROJECTS THAT WILL BE TAKING PLACE IN 2018, SUCH AS THE WATER METER, PUBLIC WORKS BUILDING AND SEWER PUMP STATION ANTICIPATED PROJECTS

THE 2018 PRELIMINARY BUDGET SHOWS PROJECTED REVENUES TO BE \$24.3M AND EXPENDITURES AT \$26.7M FOR A DECREASE IN THE CITY'S CASH POSITION OF \$2.4M (REVENUE RECEIVED IN LATE 2017). THIS DECREASE IS MOSTLY DUE TO THE REVENUE BOND UTILITY PROJECTS. FUNDS WERE RECEIVE DIN 2017.

RICHARD A. GOULD
CITY ADMINISTRATOR

CITY CLERK



CITY OF PACIFIC

CITY CLERK NARRATIVE

THE GOAL OF THE PACIFIC CITY CLERK'S OFFICE IS TO BE THE INFORMATION RESOURCE CENTER FOR THE MAYOR, COUNCIL MEMBERS, CITY ADMINISTRATOR, CITY STAFF AND PUBLIC FOR ACCURATE AND TIMELY ACCESS TO ALL OFFICIAL ACTIVITIES AND PUBLICATIONS. THE CITY CLERK'S OFFICE IS DEDICATED TO SERVING THE NEEDS OF OUR PUBLIC AND INTERNAL CUSTOMERS IN A FRIENDLY, PROFESSIONAL, AND COOPERATIVE MANNER.

THE CITY CLERK SERVES AS CLERK OF THE CITY COUNCIL AND CUSTODIAN AND MANAGER OF ALL OFFICIAL RECORDS AND LEGAL DOCUMENTS OF THE CITY. THIS DEPARTMENT PLANS, ORGANIZES AND IMPLEMENTS ALL CITY CLERK FUNCTIONS INCLUDING PREPARATION FOR CITY COUNCIL MEETINGS, REQUIRED LEGAL NOTIFICATION OF VARIOUS MEETINGS; RECORDING AND PREPARATION OF OFFICIAL MINUTES OF ALL PROCEEDINGS.

THE DIVISION IS ALSO RESPONSIBLE FOR COMPLIANCE WITH LAWS PERTAINING TO PUBLIC RECORDS AND DISCLOSURE. THE CITY CLERK IS THE DESIGNATED CITY LICENSE OFFICER TO COLLECT LICENSE FEES AND ISSUE LICENSES TO QUALIFIED BUSINESSES. THIS POSITION COORDINATES EMPLOYEE BENEFIT PROGRAMS, EMPLOYEE RECRUITMENT AND ORIENTATION, AND THE DEVELOPMENT AND IMPLEMENTATION OF PERSONNEL POLICIES. THE POSITION PROVIDES LIAISON WITH THE CITY'S INSURANCE CARRIER AND COORDINATES RISK MANAGEMENT FUNCTIONS.

STAFFING	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET
CITY CLERK/ PERSONNEL MANAGER	1.00	1.00	1.00	1.00
OFFICE ASSISTANT	1.00	1.00	1.00	1.00
TOTAL	2.00	2.00	2.00	2.00

GOALS FOR 2018

CLERK TO THE CITY COUNCIL

- CONTINUE TRAINING TOWARD MASTER MUNICIPAL CLERK (MMC) STATUS
- CONTINUING UPDATES/CODIFICATION OF PACIFIC MUNICIPAL CODE.
- PROVIDE ACCESS TO THE CITY'S OFFICIAL RECORD AND LEGISLATIVE DOCUMENTS IN AS MANY DIFFERENT MEDIUMS AS POSSIBLE.
- CREATE STANDARD OPERATING PROCEDURES FOR DEPARTMENT DUTIES SO INFORMATION IS ACCESSIBLE TO OTHERS WHO MAY BE ABLE TO ASSIST IF REQUESTED OR IF AN EMERGENCY SHOULD ARISE.
- COMPLETE UPDATE OF CITY'S WEBSITE
- ADDITION OF ONE NOTARY PUBLIC FOR BETTER SERVICE TO THE PUBLIC.

CITY OF PACIFIC

CITY CLERK NARRATIVE

RECORDS MANAGER

- ATTEND FURTHER RECORDS MANAGEMENT TRAINING FOR BOTH CITY CLERK AND OFFICE ASSISTANT
- TRAINING TOWARD CERTIFICATION AS PUBLIC RECORDS OFFICER
- PERFORM ANNUAL DOCUMENT DESTRUCTION OF ARCHIVED RECORDS
- ATTEND FURTHER PUBLIC DISCLOSURE COMPLIANCE TRAINING FOR BOTH CITY CLERK AND OFFICE ASSISTANT
- CONTINUE TO WORK WITH CITY STAFF TO ENSURE COMPLIANCE WITH DOCUMENT ARCHIVING AND RECORDS REQUEST REGULATIONS

PERSONNEL MANAGER

- WORK TO ENSURE THAT ALL STAFF PERFORMS THEIR WORK ETHICALLY AND WITH INTEGRITY
- ATTEND FURTHER PERSONNEL/HUMAN RESOURCES TRAINING
- REACTIVATE CITY OF PACIFIC'S WELLNESS COMMITTEE WITH THE GOAL OF OBTAINING THE AWC'S WELLCITY AWARD AND 2% INSURANCE PREMIUM DISCOUNT
- CONTINUE TO RECRUIT AND REPLACE STAFF AS NEEDED
- FURTHER REVIEW/UPDATE OF PERSONNEL POLICIES

ACHIEVEMENTS FOR 2016

- ATTENDED THE THIRD OF THREE PROFESSIONAL DEVELOPMENT INSTITUTES TOWARD MUNICIPAL CLERK CERTIFICATION
- UPDATED PACIFIC MUNICIPAL CODE
- REGULAR ROTATION OF INFORMATION ON CENTRALIZED NOTICE BOARD
- ASSEMBLED/PRODUCED THREE EDITIONS OF THE CITY OF PACIFIC NEWSLETTER
- SERVED ON THE NEWSLETTER COMMITTEE FOR THE WASHINGTON MUNICIPAL CLERKS ASSOCIATION FROM MARCH 2016 TO MARCH 2017
- OBTAINED MUNICIPAL CLERK CERTIFICATION (CMC) IN AUGUST 2016
- SUCCESSFULLY IMPLEMENTED AVCAPTUREALL RECORDING SOFTWARE AND MADE RECORDINGS AVAILABLE ON CITY WEBSITE.

COMMUNITY DEVELOPMENT



CITY OF PACIFIC

COMMUNITY DEVELOPMENT NARRATIVE

“A GOAL WITHOUT A PLAN IS JUST A WISH” (ANTOINE DE SAINT-EXUPERY)

COMMUNITY DEVELOPMENT WILL WORK CLOSELY WITH THE PUBLIC TO PROTECT THE CITY'S QUALITY OF LIFE AND SMALL TOWN CHARACTER WHILE FOSTERING A STRONG ECONOMIC BASE, PROTECTING THE CITY'S NATURAL RESOURCES AND PROVIDING A SAFE LIVING AND WORK ENVIRONMENT. THIS CAN BE DONE BY:



- GUIDING PACIFIC RESIDENTS IN DETERMINING THE PRESENT AND FUTURE VISION OF THE CITY AND TO IMPLEMENT THEIR VISION.
- PROVIDING QUICK AND COURTEOUS SERVICE TO THE PUBLIC IN THE REVIEW OF PROJECT PROPOSALS AND TO HELP THE PUBLIC TO UNDERSTAND THE REVIEW PROCESS.
- PROTECTING THE HEALTH, SAFETY, AND WELFARE OF THE PUBLIC BY ENSURING ALL NEW DEVELOPMENT CONFORMS TO ALL SAFETY AND BUILDING CODES.
- HELPING TO PROVIDE SAFE CLEAN NEIGHBORHOODS.
- RESOLVING CODE VIOLATIONS IN A THOUGHTFUL AND RESPECTFUL MANNER AS QUICKLY AS POSSIBLE.
- PROTECTING THE CITY'S NATURAL RESOURCES USING A COMBINATION OF METHODS INCLUDING REGULATORY CONTROLS AND THE PURSUIT OF GRANTS TO PURCHASE CRITICAL NATURAL AREAS.

NARRATIVE

COMMUNITY DEVELOPMENT IS RESPONSIBLE FOR THE COMMUNITY'S HEALTHY GROWTH AND DEVELOPMENT AND PROVIDES STAFF SUPPORT FOR THE CITY COUNCIL, PLANNING COMMISSION, PARK BOARD AND OTHER COMMITTEES.. THIS RESPONSIBILITY IS INCORPORATED INTO FOUR DIFFERENT AREAS INCLUDING THE FOLLOWING:

- **GROWTH PLANNING:**

COMMUNITY DEVELOPMENT IS RESPONSIBLE FOR MANAGING THE PREPARATION OF COMMUNITY PLANS FOR LONG-RANGE GROWTH AND DEVELOPMENT, INCLUDING THE COMPREHENSIVE PLAN AS WELL AS ASSISTING IN THE PREPARATION OF FUNCTIONAL PLANS FOR TRANSPORTATION, UTILITIES, PARKS AND PUBLIC SAFETY. COMMUNITY DEVELOPMENT IS RESPONSIBLE FOR MANAGING THE PREPARATION OF COMMUNITY PLANS FOR LONG-RANGE GROWTH AND DEVELOPMENT, INCLUDING THE COMPREHENSIVE PLAN AS WELL AS ASSISTING IN THE PREPARATION OF FUNCTIONAL PLANS FOR TRANSPORTATION, UTILITIES, PARKS, AND PUBLIC SAFETY.

CITY OF PACIFIC

COMMUNITY DEVELOPMENT NARRATIVE

- **CURRENT PLANNING:**

CURRENT PLANNING GOVERNS ALL LAND USE CODES, PERMITS, AND LAND USE ACTIONS AND REVIEWS ALL LAND USE PERMITS AND ACTION. CODES CURRENT PLANNING MANAGES INCLUDE THE ZONING CODE, SUBDIVISION CODE, ENVIRONMENTAL CODES (SEPA) AND SHORELINE CODES. PERMITS REVIEWED INCLUDE, IN PART, ARE REZONES, VARIANCES, PLATS (LONG AND SHORT), CONDITIONAL USES, TEMPORARY USES, SIGNS, BUSINESS LICENSERS, AND ALL ASSOCIATED ENVIRONMENTAL REVIEW AND DETERMINATIONS.

- **BUILDING SERVICES:**

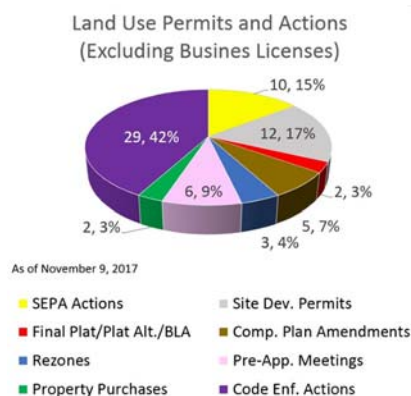
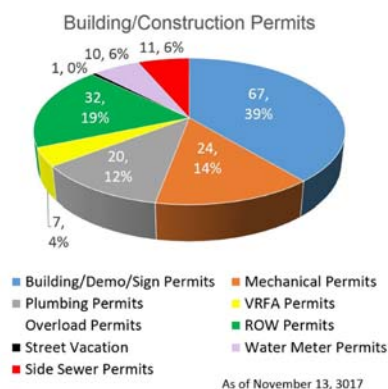
BUILDING SERVICES REVIEWS BUILDING PLANS AND CONDUCTS BUILDING INSPECTIONS TO INSURE THE SAFE OCCUPANCY OF BUILDINGS. BOTH CURRENT PLANNING AND BUILDING SERVICES OVERSEE THE PERMIT COUNTER WHICH PROVIDES INFORMATION, RESPONDS TO QUESTIONS, REVIEWS PERMIT APPLICATIONS FOR POSSIBLE ERRORS, AND TAKES IN PERMIT APPLICATIONS.

- **CODE COMPLIANCE:**

CODE COMPLIANCE IS CHARGED WITH GAINING CONFORMANCE TO SPECIFIED PACIFIC MUNICIPAL CODE (PMC) PROVISIONS AND REGULATIONS, INCLUDING IN PART, THE FOLLOWING: ZONING CODE INFRACTIONS, ABANDONED VEHICLES, ILLEGAL PARKING OF VEHICLES/RVS, A WIDE VARIETY OF NUISANCES (SUCH AS THE ILLEGAL DUMPING OF GARBAGE), AND SIGN ISSUES. AS OF JULY 1, 2016, THE FOUR ILLEGAL MEDICAL MARIJUANA SHOPS WERE CLOSED.

PERFORMANCE MEASURES

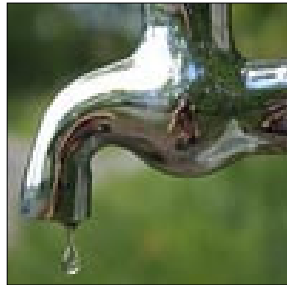
- TRACK THE PROJECT REVIEW TIMELINES OF ALL PERMITS TO ENSURE THEY ARE REVIEWED WITHIN THE TIMELINES OF STATE LAW.
- UPDATE THE CITY'S COMPREHENSIVE PLAN ELEMENTS IN A MANNER CONSISTENT WITH STATE LAW.



PUBLIC WORKS



STREETS



WATER



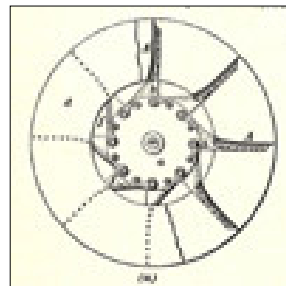
SEWER



STORMWATER



PARKS



ENGINEERING

City of Pacific

Department of Public Works

Mission Statement

We are committed to providing the citizens of Pacific with cost effective, efficient, environmentally responsible and reliable infrastructure services.

The City of Pacific's Public Works Department provides many of the basic services that affect the daily lives of everyone who lives and works in Pacific. The services we provide are organized into seven business units and include:

Administration and Engineering

This work group regularly interacts with the public and has the responsibility for the design, construction, operation and maintenance of all city infrastructures including the development of various professional studies, engineering design, and oversight of capital construction projects.

Facilities, Fleet and Equipment (FF&E)

FF&E services include operation, maintenance and repair of various public facilities, vehicles and equipment.

Parks

Parks services include keeping the City's 12 park properties safe, functional, and attractive for residents and visitors alike.

Sewer

Public Works maintains 20.3 miles of sewer collection pipe, and 4 sewer pump stations.

Streets

Provides maintenance and repair services for streets, sidewalks, signs, handicap ramps, mowing, pavement marking, and street sweeping streets within the city's jurisdiction.

Storm Water

Storm water services include operation, maintenance and repair of public storm drainage infrastructure as well as providing oversight of the operation and maintenance of the private drainage facilities within the City.

Water

The public works department is responsible for the operation and maintenance of the City water production, treatment, and distribution facilities in compliance with Federal and State requirements.

2017 Accomplishments	2017 Grants – Applications & Awards
<ul style="list-style-type: none"> • Civic campus generator – COMPLETED • Drinking water asbestos testing – PASSED • Water System Plan completed and sent to Dept. of Health – APPROVED • Chip sealed and fog sealed 16,000 SY of residential streets – COMPLETED • Roof and gutters Public Safety Building – COMPLETED • Public Works site – ACQUIRED • Milwaukee Blvd. Right of Way – Acquired • 3rd Ave. Overlay – IUT to Chicago and Butte to Pacific – COMPLETED • Numerous storm drain laterals for private property connections – COMPLETED • WestHill ditch and culvert maintenance – COMPLETED • Valentine Avenue water line from County Line Road to 5th Ave. SE – COMPLETED • Processed 160 work orders – COMPLETED • Telemetry system upgrade - UNDERWAY 	<p>TIB</p> <ul style="list-style-type: none"> • Emergency pothole repair – AWARDED – Project COMPLETE • Milwaukee Blvd. preservation for construction – PENDING • Skinner Road preservation for construction – PENDING • Stewart Road for Design, ROW acquisition and construction PENDING <p>King County CDBG:</p> <ul style="list-style-type: none"> • Milwaukee Blvd. sidewalks (east) – RECOMMENDED for \$56,500 <p>King County Flood District:</p> <ul style="list-style-type: none"> • Government Canal PS – AWARDED \$470,000 funding for design and permitting <p>Department of Ecology:</p> <ul style="list-style-type: none"> • Stormwater capacity grant – AWARDED - \$50,000 towards NPDES II Compliance.

2017 Staffing:

- Public Works Manager
- Full Time City Engineer
- Water System Manager (Storm Tech back-up)
- Stormwater Technician (Water Manager back-up)
- Public Works Lead
- Maintenance Worker II (3)
- Maintenance Worker I (3)

2018 Grant/Low Interest Loan Applications:

TIB

- Frontage Road for design and construction
- Milwaukee Blvd. for construction

ECOLOGY:

- Stormwater Improvements
- Sanitary Sewer Slip Lining

KING COUNTY:

- Sanitary Sewer Slip Lining

PWTF:

- Sanitary Sewer Slip Lining

2018 Equipment Needs:

- Backhoe - \$125,000
- Two mowers - \$50,000
- Life – 40 foot reach - \$20,000

2018 Staffing Goals:

- Public Works Manager
- Full Time City Engineer
- Water System Manager (Storm Tech back-up)
- Stormwater Technician (Water Manager back-up)
- Public Works Lead
- Maintenance Worker II (**4**)
- Maintenance Worker I (3)
- Seasonal Workers (2)
- One FT Office Assistant (filing and scheduling shared with Community Development)

City of Pacific 2018 Capital Facilities Project Goals

Project	Grant Funding Source(s)	Loan Funding Source	Year of Award	Grant/Loan Contract Number	Grant / Loan Amount	Required Matching (City) Funds	Projected Expenses in 2018
Road							
Milwaukee Blvd - Design	WSDOT		2009	STPUL-017(008) LA-7567	\$53,118	\$8,290	\$25,000
Milwaukee Blvd - Preservation	TIB		2017?		\$433,530	\$48,170	\$25,000
			2017?				\$63,810
Milwaukee Blvd - Sidewalk	King County CDBG				\$56,500	\$7,310	
Skinner Road - Preservation	TIB		2017?		\$246,285	\$27,365	\$15,000
Pacific Ave - Preservation	TIB		2016	3-P-117(004)-1	\$498,755	\$331,426	\$830,181
West Valley - King - Design	PSRC		2012	STPUL-1047(005) LA-8236	\$150,512	\$13,569	\$40,000
West Valley - King - ROW	PSRC		2016	STPUL-1047(00X) LA-8236	\$630,000	\$100,000	\$365,000
Chip Seal -			N/A	TBD	N/A	\$75,000	\$75,000
Stewart - Val to Butte	TIB		2017?		\$4,777,200	\$530,800	\$300,000
				TOTAL	TOTAL	\$1,134,620	\$1,738,991
Water							
Meter Replacements	N/A	Revenue Bonds	2017/18	N/A	\$1,800,000	N/A	\$1,800,000
Telemetry Upgrade	N/A	Revenue Bonds	2017/18	N/A	N/A	\$100,000	\$100,000
Thornton Ave - Prelim Design	N/A		N/A	N/A	N/A	\$50,000	\$50,000
Water Fill Station	N/A		N/A	N/A	N/A	\$30,000	\$30,000
System Leak Detection	N/A		N/A	N/A	N/A	\$10,000	\$10,000
				TOTAL	\$1,800,000	\$190,000	\$1,990,000
Storm							
NPDES - Annual	Ecology		2017	WQSWCAP-1719-Pacifi-00020	\$50,000	N/A	\$25,000
Government Canal Pump Station	King County		2017		\$250,000	10,000	\$260,000
Milwaukee Blvd - Replacement	N/A		N/A	N/A	N/A	\$150,000	\$150,000
Butte Ave - Lateral	N/A		N/A	N/A	N/A	\$30,000	\$30,000
4th Ave SW - Lateral	N/A		N/A	N/A	N/A	\$20,000	\$20,000
Cedar Lane	N/A		N/A	N/A	N/A	\$5,000	\$5,000
Stormwater Pond Fencing (Elise Lane)	N/A		N/A	N/A	N/A		
Storm System Cleaning	N/A		N/A	N/A	N/A	\$75,000	\$75,000
				TOTAL	\$300,000	\$290,000	\$565,000
Sewer							
Pump Station Upgrade - West Cedar Glen	N/A	Revenue Bonds	2017/18	N/A		\$450,000	\$450,000
2nd Avenue SW - Slip Lining	N/A		2017/18	N/A	N/A	\$300,000	\$300,000
				TOTAL	N/A	\$750,000	\$750,000
Recreation Facilities							
Interurban Trail	WSDOT		2015		\$1,850,000	N/A	\$250,000
Park Irrigation	N/A					\$25,000	\$25,000
				TOTAL	N/A	\$25,000	\$275,000
Public Facilities							
PW Building - Design & Construction		Revenue Bonds	2017/18		\$412,000	N/A	\$412,000

POLICE



CITY OF PACIFIC
POLICE DEPARTMENT NARRATIVE

MISSION STATEMENT

THE MISSION FOR EVERY MEMBER OF THIS DEPARTMENT IS TO CONSISTENTLY SEEK AND FIND WAYS TO AFFIRMATIVELY PROMOTE, PRESERVE AND DELIVER A FEELING OF SECURITY, SAFETY AND QUALITY OF SERVICES TO MEMBERS OF OUR COMMUNITY.



GOALS

- ⇒ INCREASE TRAFFIC SCHOOL ATTENDANCE AND ATTEMPT TO CONTINUE TO FILL TWO CLASSES PER MONTH. IN 2016, ATTENDANCE WAS 201. WE MORE THAN DOUBLED ATTENDANCE IN 2017 AND HOPE TO CONTINUE TO INCREASE ATTENDANCE IN 2018.
- ⇒ CONTINUE TO MEET ACCREDITATION STANDARDS AS WELL AS TRAINING STANDARDS.
- ⇒ PREPARE FOR RE-ACCREDITATION BEGINNING JANUARY 2, 2018. IF ALL GOES WELL, WE SHOULD RECEIVE THE ACCREDITATION CERTIFICATE AT THE FALL WASPC CONFERENCE.
- ⇒ REDUCE TRAFFIC COLLISIONS BY 10%. THERE WERE 184 IN 2016 AND 172 TO DATE IN 2017.
- ⇒ REDUCE AUTO THEFTS BY 10%.
- ⇒ REDUCE RESIDENTIAL BURGLARIES BY 5%.
- ⇒ REDUCE SPEEDING THROUGHOUT THE COMMUNITY.
- ⇒ MAINTAIN ZERO BIASED BASED POLICING COMPLAINTS.
- ⇒ CONTINUE TO MAINTAIN TWO RESERVE OFFICERS AND CONTINUE TO TRAIN THEM. BOTH ARE COMMISSIONED POLICE OFFICERS. ONE IS A VRFA ARSON INVESTIAGOR AND ONE IS A PACIFIC POLICE OFFICER.

CITY OF PACIFIC

POLICE DEPARTMENT NARRATIVE

CAPITAL OUTLAY

1. ONE VEHICLE (2009 DODGE CHARGER) NEEDS TO BE REPLACED. THE FULLY EQUIPPED COST IS APPROXIMATELY \$55,000 PER VEHICLE.
2. TEN LAP TOPS FOR THE PATROL FLEET ARE SEVEN YEARS OLD. THE REPLACEMENT SCHEDULE CALLS FOR THEM TO BE REPLACED AT FOUR YEARS. ONE LAP TOP WILL BE ORDERED WITH THE 2018 VEHICLE.
3. WASPC ACCREDITATION NOW REQUIRES THAT A RECORD ROOM, WHICH CONTAINS DOCUMENTS, CASE FILES, WARRANTS, ETC., MUCH BE LOCKED AT ALL TIMES. THE ONLY AUTHORIZED PERSONNEL THAT CAN ENTER IT ARE ADMINISTRATORS AND DELEGATED OFFICE PERSONNEL. WE ARE RESEARCHING AN ELECTRONIC KEYLESS ENTRY LOCKING SYSTEM TO MEET THE STANDARD.

COURT



CITY OF PACIFIC

COURT NARRATIVE

WHO WE SERVE

THE MUNICIPAL COURT SERVES LOCAL RESIDENTS AND VISITORS WHO HAVE BEEN CHARGED WITH MISDEMEANORS, CIVIL INFRACTIONS OR PARKING VIOLATIONS. WE CONTRACT WITH THE CITY OF ALGONA TO HOLD THEIR COURT SERVICES AS WELL.

PURPOSE

AS PACIFIC'S JUDICIAL BRANCH OF GOVERNMENT, THE MUNICIPAL COURT:

- ADJUDICATES CRIMINAL MISDEMEANOR OFFENSES AND IMPOSES APPROPRIATE FINES & COSTS
- COLLECTS FINES, PENALTIES, RESTITUTION, AND OTHER ASSESSMENTS IMPOSED BY THE COURT AND ACCOUNTS FOR ALL FUNDS RECEIVED & DISBURSED
- MANAGES JURIES FOR ONE TO TWO JURY TRIALS EACH YEAR
- ADJUDICATES CIVIL INFRACTIONS AND IMPOSES PENALTIES OR DEFERRALS AS APPROPRIATE
- COORDINATES INTERPRETERS FOR HEARING IMPAIRED OR FOREIGN LANGUAGE SPEAKERS
- MONITORS, EVALUATES, AND IMPLEMENT LEGISLATIVE MANDATES AND CHANGES IN COURT RULES

BUDGET COMMENTS

- 2018 BUDGET INCREASE INCLUDES:
 - ⇒ ANNUAL SALARY AND BENEFIT INCREASES
 - ⇒ ADDITION OF PART-TIME EMPLOYEE WHO WILL COVER VACATIONS AND CONFERENCES AS WELL AS ASSIST ON COURT DAY. THIS POSITION WILL COST APPROXIMATELY \$15K FOR THE YEAR.
 - ⇒ TWO REGIONAL TRAININGS PER YEAR, ONE LINE STAFF CONFERENCE AND ONE PRESIDING JUDGE/ADMINISTRATOR CONFERENCE AND ONE ADMINISTRATOR CONFERENCE.

PRIORITIES FOR 2018

- CONTINUE SERVING PUBLIC WITH COURTEOUSNESS AND ENSURE PUBLIC TRUST AND CONFIDENCE BY COMPLETING WORK ACCURATELY AND TIMELY
- CONTINUE WITH TRAINING THROUGH OUR COURT ASSOCIATION
- CONTINUE SCANNING OF OLD COLLECTION FILES

COMMUNITY SERVICES



2018 Community Services

GOALS

Seek Funding

- ◆ Bill and Melinda Gates Foundation
- ◆ Walmart
- ◆ United Way
- ◆ Boeing
- ◆ Sports teams (Seahaws, Mariners, Sounders, Storm, etc.)
- ◆ Philanthropy Northwest

Increase Revenue

- ◆ Advertising
 - ⇒ Social Media
 - ⇒ Print
 - ⇒ Local schools
- ◆ Improve atmosphere
 - ⇒ Paint
 - ⇒ Repairs

Increase participation

- ⇒ “Lunch and Learn”
 - Invite guest speakers to promote their services
 - Health department
 - Housing
 - AARP
 - Metro
 - Catholic Community Services
 - Meals on Wheels
 - Pierce County Prosecutor’s office
 - American Cancer Society
 - United Way
- ⇒ Coordinate with Rainier Vista
 - Activities
 - Services
 - Opportunities
 - Outdoor venues

2018 Community Services

GOALS

Local Activities

- ⇒ Work with local businesses to provide free or reduced prices for activities
 - Theater
 - Bowling
 - Outdoor venues

Holiday Bazaar

- ⇒ “Shop Til You Drop” bazaar hop
 - Increase participation
 - Increase revenue

Invite Social Service groups to work with Community Services staff

- ⇒ Educate our staff to services
- ⇒ Training opportunities
- ⇒ Increase awareness

Staff Training

- ⇒ Working with vulnerable populations
- ⇒ Working with mental illness
- ⇒ Computer skills

Community Garage Sale

2018 Community Services



Increase participation

⇒ "Lunch and Learn"

- Invite guest speakers to promote their services
- Health department
- Housing
- AARP
- Metro
- Catholic Community Services
- Meals on Wheels
- Pierce County Prosecutor's office
- American Cancer Society
- United Way

⇒ Coordinate with Rainier Vista

- Activities
- Services
- Opportunities

Local Activities

⇒ Work with local businesses to provide free or reduced prices for activities

- Theater
- Bowling
- Outdoor venues

2017 Community Services Youth Center

Increase Participation

- ◆ “Pack the Pack”
 - Health department
 - Provide quick, healthy foods for weekends to youth in need
- ◆ After school snacks
- ◆ School holiday programming
 - Planned activities during school breaks
- ◆ Parent support groups
 - During Tiny Tots
 - After school
 - Planned activities for children during group time
 - Advertise in local parent publications, schools, social media
- ◆ General
 - Upgrade the computer room
 - After school tutoring
 - After school
- ◆ Work with local Pastors to partner in serving the community
 - Friday night open gym
 - Harvest Festival
 - Community Service weekend



BUDGET REPORTS

CITY OF PACIFIC 2018 FUNDS

		BEGINNING FUND BALANCE	REVENUES	EXPENSES	END FUND BALANCE
001	GENERAL FUND	\$ 2,022,000.00	\$ 6,789,183.05	\$ 4,724,301.83	\$ 4,086,881.22
098	GENERAL FUND EQUIPMENT RESERVE	\$ 332,276.09	\$ 442,776.09	\$ 110,000.00	\$ 665,052.18
099	GENERAL FUND CUMULATIVE RESERVE	\$ 500,000.00	\$ 503,750.00	\$ -	\$ 1,003,750.00
101	STREET FUND	\$ 42,853.85	\$ 461,353.85	\$ 442,250.97	\$ 61,956.73
107	TOURISM FUND	\$ 118,937.48	\$ 136,187.48	\$ 17,500.00	\$ 237,624.96
206	LID 3 REDEMPTION FUND	\$ -	\$ -	\$ -	\$ -
207	LID 3 RESERVE FUND	\$ -	\$ -	\$ -	\$ -
208	2000 FIRE GO BOND FUND	\$ -	\$ -	\$ -	\$ -
209	LID 6 REDEMPTION FUND	\$ 5,830.00	\$ 6,005,830.00	\$ 51,000.00	\$ 5,960,660.00
210	LID 6 RESERVE FUND	\$ 4,000.00	\$ 304,000.00	\$ -	\$ 308,000.00
300	MUNICIPAL CAPITAL IMPROVEMENTS FUND	\$ 536,658.89	\$ 640,158.89	\$ 100,000.00	\$ 1,076,817.78
301	STEWART/8TH ST CORRIDOR FUND	\$ 131,087.63	\$ 1,365,087.63	\$ 1,319,344.00	\$ 176,831.26
305	PARKS CAPITAL IMPROVEMENT FUND	\$ 84,415.02	\$ 106,715.02	\$ 25,201.37	\$ 165,928.67
308	VALENTINE ROAD PROJECT FUND	\$ 119,438.00	\$ 120,438.00	\$ 40,000.00	\$ 199,876.00
309	WEST VALLEY	\$ 115,565.00	\$ 506,065.00	\$ 456,300.00	\$ 165,330.00
310	STEWART/THORNTON AVE RD PROJECT	\$ 112,470.00	\$ 1,950,970.00	\$ 1,900,000.00	\$ 163,440.00
333	FIRE CAPITAL IMPROVEMENT	\$ 77,263.00	\$ 93,863.00	\$ 30,000.00	\$ 141,126.00
401	WATER FUND	\$ 153,011.24	\$ 1,932,271.24	\$ 1,493,777.93	\$ 591,504.55
402	SEWER FUND	\$ 2,253.69	\$ 2,731,600.53	\$ 2,375,407.94	\$ 358,446.28
403	GARBAGE FUND	\$ -	\$ -	\$ -	\$ -
404	WATER REVENUE BOND REDEMPTION FUND	\$ 3,300,000.00	\$ 3,300,000.00	\$ 3,071,721.01	\$ 3,528,278.99
406	WATER CAPITAL IMPROVEMENT FUND	\$ 505,153.00	\$ 3,035,753.00	\$ 2,563,000.00	\$ 977,906.00
408	SEWER CUMULATIVE FUND	\$ 628,354.00	\$ 1,094,422.00	\$ 601,000.00	\$ 1,121,776.00
409	STORMWATER FUND	\$ 398,126.55	\$ 1,333,826.55	\$ 1,171,807.74	\$ 560,145.36
410	STORMWATER FACILITY FUND	\$ 345,690.00	\$ 665,190.00	\$ 562,000.00	\$ 448,880.00
411	PIERCE COUNTY WATER AREA FUND	\$ 124,461.00	\$ 210,311.00	\$ 86,076.00	\$ 248,696.00
499	UTILITIES EQUIPMENT RESERVE FUND	\$ 439,660.00	\$ 643,160.00	\$ 300,000.00	\$ 782,820.00
601	CUSTOMER DEPOSITS FUND	\$ 5,160.00	\$ 5,160.00	\$ -	\$ 10,320.00
630	DEVELOPER DEPOSITS FUND	\$ 79,110.78	\$ 97,260.78	\$ 8,800.00	\$ 167,571.56
635	PACIFIC COURT	\$ 48,815.00	\$ 48,815.00	\$ -	\$ 97,630.00
640	ALGONA COURT FUND	\$ 20,000.00	\$ 140,626.85	\$ 136,184.00	\$ 24,442.85
800	PAYROLL CLEARING	\$ -	\$ -	\$ -	\$ -
		\$ 10,252,590.22	\$ 34,664,774.96	\$ 21,585,672.79	\$ 23,331,692.39

INTERFUND TRANSFERS

Many funds receive a portion of their revenues from other funds in the form of an interfund transfer. These transfers typically represent payments for service or a concentration of revenues for a specific project or purpose.

The following funds receive transfers from other funds.

001 - General Fund is budgeted to transfer out \$160,000:

- \$50,000 to the Street Fund to support annual street operations
- \$110,000 to the General Fund Equipment Reserve Fund for future capital equipment replacement (by department)

401 – Water Utility Fund is budgeted to transfer out \$162,901:

- \$47,901 to the General Fund for citywide shared costs
- \$40,000 to the Street Fund to support annual street operations
- \$75,000 to the Utilities Equipment Reserve Fund for future utilities capital equipment replacement

402 – Sewer Utility Fund is budgeted to transfer out \$169,398:

- \$79,398 to the General Fund for citywide shared costs
- \$40,000 to the Street Fund to support annual street operations
- \$50,000 to the Utilities Equipment Reserve Fund for future utilities capital equipment replacement

404 – Water Revenue Bond Redemption Fund is budgeted to transfer out \$2,800,000:

- \$2,400,000 to the Water Capital Fund (406) for Water Meters
- \$400,000 to the Sewer Capital Fund (408) to support pump station capital improvements

406 – Water Capital Improvement Fund is budgeted to transfer out \$125,000:

- \$100,000 to the Roads Capital Improvement Fund
- \$25,000 to the West Valley Highway Road Capital Fund

408 - Sewer Capital Fund is budgeted to transfer out \$75,000

- \$75,000 to the Roads Capital Improvement Fund

409 – Stormwater Utilities Fund is budgeted to transfer out \$523,340:

- \$300,000 to the Stormwater Facility Fund
- \$75,000 to the Utilities Equipment Reserve Fund for future utilities capital equipment replacement
- \$23,340 to the General Fund for citywide shared costs
- \$125,000 to the Street Fund to support annual street operations

BUDGET COMPARISON FUND TOTALS

City Of Pacific
MCAG #: 0423

Time: 11:09:25 Date: 12/21/2017

Page: 1

001 General Fund

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	2,027,946.94	2,027,946.94	2,142,193.63	2,204,532.08	2,022,000.00	-6%	
310 Taxes	3,302,805.90	3,378,810.48	3,425,126.11	3,226,320.11	3,453,000.00	1%	
320 Licenses & Permits	225,979.00	225,803.01	239,789.52	167,793.40	257,425.00	7%	
330 Intergovernmental Revenues	237,817.00	237,809.17	170,236.08	129,711.40	172,600.00	1%	
340 Charges For Goods & Services	321,279.00	323,888.89	361,204.70	311,039.74	332,230.00	-8%	
350 Fines & Penalties	129,669.00	129,640.68	169,353.47	143,097.44	140,792.77	-17%	
360 Interest & Other Earnings	100,680.00	93,359.49	149,007.18	118,693.55	72,866.08	-51%	
380 Non Revenues	130,973.50	134,394.79	202,630.16	221,405.63	187,631.05	-7%	
390 Other Financing Sources	18,138.60	18,138.17	116,777.25	115,846.17		-100%	
397 Interfund Transfers	142,658.00	132,658.00	120,466.99	120,466.98	150,638.15	25%	
398 Insurance Recoveries	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:	6,637,946.94	6,702,449.62	7,096,785.09	6,758,906.50	6,789,183.05	-4%	
511 Legislative	22,910.00	22,905.98	26,571.00	22,283.27	23,242.20	-13%	
512 Judicial	259,048.00	259,037.75	269,521.88	263,653.91	282,188.20	5%	
513 Executive	34,847.00	34,840.67	37,790.30	37,437.24	38,146.12	1%	
514 Financial, Recording & Elections	256,364.00	256,002.39	300,509.28	263,384.33	233,751.58	-22%	
515 Legal Services	218,074.00	218,070.61	232,500.00	205,520.76	200,000.00	-14%	
517 Employee Benefit Programs	759.00	759.00	4,500.00	908.02	2,000.00	-56%	
518 Centralized Services	222,535.59	220,807.18	210,574.80	195,291.16	215,753.01	2%	
521 Law Enforcement	1,947,116.54	1,939,710.39	1,939,932.16	1,906,504.37	2,003,339.70	3%	
522 Fire Control	0.00	0.00	0.00	0.00		0%	
523 Detention/Correction	162,867.00	162,863.90	235,500.00	189,009.38	170,500.00	-28%	
524 Protective Inspections	24,040.00	24,011.09	38,475.89	37,299.11	25,981.04	-32%	
525 Disaster Services	3,455.00	2,391.35	10,370.00	3,906.18	23,454.81	126%	
528 Dispatch Services	252,900.00	252,858.31	300,000.00	239,350.43	290,000.00	-3%	
532 Cable/Television	0.00	0.00	0.00	0.00		0%	
537 Garbage & Solid Waste	0.00	0.00	0.00	0.00	26,897.00	0%	
544 Road & Street Operations	22,332.97	22,033.33	0.00	0.00		0%	
553 Conservation	420.00	305.63	1,690.33	1,690.33	2,000.00	18%	
554 Environmental Services	31,244.00	31,232.00	34,298.00	31,474.49	35,500.00	4%	
558 Planning & Community Devel	264,413.03	262,448.60	291,104.33	238,223.69	284,475.26	-2%	
562 Public Health	0.00	0.00	0.00	0.00		0%	
566 Substance Abuse	0.00	0.00	0.00	0.00		0%	
569 Aging & Adult Services	168,302.16	167,123.88	177,129.63	175,056.29	215,075.51	21%	
571 Education & Recreation	100,331.71	99,864.46	118,929.13	117,964.64	155,740.31	31%	
575 Cultural & Recreational Facilities	28,616.00	28,400.18	32,250.00	26,233.30	32,350.00	0%	
576 Park Facilities	128,659.00	128,071.42	140,720.84	147,137.93	139,307.09	-1%	
580 Non Expenditures	133,980.00	132,276.23	160,125.95	182,131.73	155,600.00	-3%	
591 Debt Service - Principal Repayment	29,260.00	28,619.91	29,590.00	28,619.91		-100%	
594 Capital Expenditures	112,525.00	112,502.27	30,200.00	15,162.47	4,000.00	-87%	
597 Interfund Transfers	175,000.00	175,000.00	250,000.00	250,000.02	165,000.00	-34%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	

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001 General Fund

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
TOTAL EXPENDITURES:	4,600,000.00	4,582,136.53	4,872,283.52	4,578,242.96	4,724,301.83	-3%	
FUND GAIN/LOSS:	2,037,946.94	2,120,313.09	2,224,501.57	2,180,663.54	2,064,881.22		

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098 General Fund Equipment Reserve

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	11,979.67	11,979.67	32,976.09	32,976.09	332,276.09	908%	
340 Charges For Goods & Services	0.00	0.00	0.00	0.00		0%	
360 Interest & Other Earnings	54,250.00	81.77	300.00	271.22	500.00	67%	
397 Interfund Transfers	170,750.00	170,750.00	165,000.00	155,000.01	110,000.00	-33%	
TOTAL REVENUES:	236,979.67	182,811.44	198,276.09	188,247.32	442,776.09	123%	
507	0.00	0.00	0.00	0.00		0%	
514 Financial, Recording & Elections	1,000.00	296.82	0.00	0.00		0%	
518 Centralized Services	0.00	0.00	0.00	0.00		0%	
594 Capital Expenditures	184,000.00	149,538.53	166,000.00	155,990.02	110,000.00	-34%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	185,000.00	149,835.35	166,000.00	155,990.02	110,000.00	-34%	
FUND GAIN/LOSS:	51,979.67	32,976.09	32,276.09	32,257.30	332,776.09		

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099 General Fund Cumulative Reserv

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	380,573.15	380,573.15	382,249.49	382,538.58	500,000.00	31%	
360 Interest & Other Earnings	2,500.00	1,965.43	3,671.00	3,570.89	3,750.00	2%	
397 Interfund Transfers	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:	383,073.15	382,538.58	385,920.49	386,109.47	503,750.00	31%	
514 Financial, Recording & Elections	0.00	0.00	0.00	0.00		0%	
594 Capital Expenditures	0.00	0.00	0.00	0.00		0%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00		0%	
FUND GAIN/LOSS:	383,073.15	382,538.58	385,920.49	386,109.47	503,750.00		

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101 Street

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	255,055.16	255,055.16	118,580.00	118,577.91	42,853.85	-64%	
310 Taxes	0.00	0.00	0.00	0.00		0%	
320 Licenses & Permits	14,600.00	14,600.00	15,800.00	12,325.00	12,500.00	-21%	
330 Intergovernmental Revenues	154,170.00	154,654.57	147,000.00	139,738.60	150,000.00	2%	
340 Charges For Goods & Services	0.00	0.00	0.00	0.00		0%	
360 Interest & Other Earnings	2,230.00	2,192.23	1,500.00	1,288.65	1,000.00	-33%	
380 Non Revenues	144,000.00	-170,563.97	0.00	0.00		0%	
390 Other Financing Sources	0.00	0.00	0.00	0.00		0%	
397 Interfund Transfers	275,000.00	285,000.00	310,000.00	210,000.00	255,000.00	-18%	
398 Insurance Recoveries	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:	845,055.16	540,937.99	592,880.00	481,930.16	461,353.85	-22%	
531 Storm Water Services	0.00	0.00	0.00	0.00		0%	
542 Streets - Maintenance	453,562.50	406,391.58	473,146.98	436,873.87	429,299.56	-9%	
543 Streets Admin & Overhead	0.00	0.00	0.00	0.00	12,951.41	0%	
544 Road & Street Operations	437.50	218.50	0.00	0.00		0%	
580 Non Expenditures	0.00	0.00	0.00	0.00		0%	
591 Debt Service - Principal Repayment	80,250.00	0.00	0.00	0.00		0%	
594 Capital Expenditures	0.00	0.00	0.00	0.00		0%	
597 Interfund Transfers	15,750.00	15,750.00	0.00	0.00		0%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	550,000.00	422,360.08	473,146.98	436,873.87	442,250.97	-7%	
FUND GAIN/LOSS:	295,055.16	118,577.91	119,733.02	45,056.29	19,102.88		

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107 Tourism

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	110,034.61	110,034.61	119,572.48	119,482.48	118,937.48	-1%	
310 Taxes	45,000.00	18,512.49	15,665.00	20,115.05	16,000.00	2%	
360 Interest & Other Earnings	5,000.00	1,300.21	1,200.00	1,224.95	1,250.00	4%	
397 Interfund Transfers	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:	160,034.61	129,847.31	136,437.48	140,822.48	136,187.48	-0%	
557 Community Services	20,000.00	10,364.83	17,500.00	6,946.24	17,500.00	0%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	20,000.00	10,364.83	17,500.00	6,946.24	17,500.00	0%	
FUND GAIN/LOSS:	140,034.61	119,482.48	118,937.48	133,876.24	118,687.48		

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206 LID 3 Redemption

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	0.00	0.00	0.00	0.00		0%	
340 Charges For Goods & Services	0.00	0.00	0.00	0.00		0%	
350 Fines & Penalties	0.00	0.00	0.00	0.00		0%	
360 Interest & Other Earnings	2,000.00	0.00	0.00	0.00		0%	
390 Other Financing Sources	0.00	0.00	0.00	0.00		0%	
397 Interfund Transfers	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:	2,000.00	0.00	0.00	0.00		0%	
514 Financial, Recording & Elections	1,536.92	0.00	0.00	0.00		0%	
515 Legal Services	0.00	0.00	0.00	0.00		0%	
580 Non Expenditures	0.00	0.00	0.00	0.00		0%	
591 Debt Service - Principal Repayment	0.00	0.00	0.00	0.00		0%	
594 Capital Expenditures	0.00	0.00	0.00	0.00		0%	
597 Interfund Transfers	0.00	0.00	0.00	0.00		0%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	1,536.92	0.00	0.00	0.00		0%	
FUND GAIN/LOSS:	463.08	0.00	0.00	0.00			

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208 2000 Fire GO Bond

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	0.00	0.00	0.00	0.00		0%	
360 Interest & Other Earnings	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:	0.00	0.00	0.00	0.00		0%	
591 Debt Service - Principal Repayment	0.00	0.00	0.00	0.00		0%	
597 Interfund Transfers	0.00	0.00	0.00	0.00		0%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00		0%	
 FUND GAIN/LOSS:	 0.00	 0.00	 0.00	 0.00			

BUDGET COMPARISON FUND TOTALS

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209 LID 6 Redemption

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	5,095,000.00	0.00	0.00	0.00	5,830.00	0%	
360 Interest & Other Earnings	5,000.00	0.00	0.00	0.00		0%	
390 Other Financing Sources	0.00	0.00	6,000,000.00	5,058,712.24	6,000,000.00	0%	
TOTAL REVENUES:	5,100,000.00	0.00	6,000,000.00	5,058,712.24	6,005,830.00	0%	
514 Financial, Recording & Elections	4,300,000.00	0.00	0.00	0.00		0%	
515 Legal Services	0.00	0.00	192,000.00	39,713.00		-100%	
542 Streets - Maintenance	0.00	0.00	0.00	158.00		0%	
559 Housing & Community Develop	0.00	0.00	4,702,950.00	4,702,942.24		-100%	
591 Debt Service - Principal Repayment	0.00	0.00	5,354,220.00	95,997.29	5,100,000.00	-5%	
597 Interfund Transfers	0.00	0.00	0.00	0.00		0%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	4,300,000.00	0.00	10,249,170.00	4,838,810.53	5,100,000.00	-50%	
FUND GAIN/LOSS:	800,000.00	0.00	-4,249,170.00	219,901.71	905,830.00		

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210 LID 6 Reserve

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	579,000.00	0.00	0.00	0.00	4,000.00	0%	
330 Intergovernmental Revenues	0.00	0.00	579,000.00	579,000.00	300,000.00	-48%	
380 Non Revenues	0.00	0.00	0.00	0.00		0%	
390 Other Financing Sources	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:	579,000.00	0.00	579,000.00	579,000.00	304,000.00	-47%	
597 Interfund Transfers	0.00	0.00	575,000.00	0.00		-100%	
TOTAL EXPENDITURES:	0.00	0.00	575,000.00	0.00		-100%	
FUND GAIN/LOSS:	579,000.00	0.00	4,000.00	579,000.00	304,000.00		

BUDGET COMPARISON FUND TOTALS

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300 Municipal Capital Improvements

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	434,521.24	434,521.24	601,658.89	601,658.89	536,658.89	-11%	
310 Taxes	35,000.00	99,790.52	80,000.00	118,171.19	100,000.00	25%	
330 Intergovernmental Revenues	40,000.00	43,479.39	200,000.00	199,020.61		-100%	
360 Interest & Other Earnings	1,000.00	3,405.80	5,000.00	4,886.25	3,500.00	-30%	
380 Non Revenues	24,000.00	85,281.96	80,000.00	0.00		-100%	
390 Other Financing Sources	0.00	0.00	0.00	0.00		0%	
397 Interfund Transfers	0.00	0.00	492,000.00	492,000.00		-100%	
TOTAL REVENUES:	534,521.24	666,478.91	1,458,658.89	1,415,736.94	640,158.89	-56%	
558 Planning & Community Devel	0.00	0.00	0.00	0.00		0%	
559 Housing & Community Develop	1,000.00	330.60	0.00	0.00		0%	
580 Non Expenditures	0.00	0.00	0.00	0.00		0%	
591 Debt Service - Principal Repayment	0.00	0.00	0.00	0.00		0%	
594 Capital Expenditures	99,000.00	64,489.42	922,000.00	890,357.82	100,000.00	-89%	
597 Interfund Transfers	0.00	0.00	0.00	0.00		0%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	100,000.00	64,820.02	922,000.00	890,357.82	100,000.00	-89%	
FUND GAIN/LOSS:	434,521.24	601,658.89	536,658.89	525,379.12	540,158.89		

BUDGET COMPARISON FUND TOTALS

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301 Roads Capital Improvements

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	297,165.80	297,165.80	289,146.63	289,146.63	131,087.63	-55%	
310 Taxes	55,000.00	99,790.76	99,000.00	118,171.11	100,000.00	1%	
330 Intergovernmental Revenues	2,200.00	2,366.36	225,000.00	345,733.00	807,800.00	259%	
340 Charges For Goods & Services	1,380.00	1,400.00	0.00	0.00		0%	
360 Interest & Other Earnings	1,420.00	1,416.70	2,171.00	1,769.90	1,200.00	-45%	
380 Non Revenues	40,000.00	85,282.01	0.00	0.00		0%	
397 Interfund Transfers	0.00	0.00	150,000.00	150,000.00	325,000.00	117%	
TOTAL REVENUES:	397,165.80	487,421.63	765,317.63	904,820.64	1,365,087.63	78%	
542 Streets - Maintenance	0.00	0.00	47,730.00	47,727.01		-100%	
559 Housing & Community Develop	140.00	136.99	0.00	0.00		0%	
580 Non Expenditures	0.00	0.00	0.00	0.00		0%	
591 Debt Service - Principal Repayment	75,000.00	77,250.00	76,500.00	76,500.00	76,500.00	0%	
594 Capital Expenditures	124,860.00	120,888.01	510,000.00	519,861.08	1,242,844.00	144%	
597 Interfund Transfers	0.00	0.00	0.00	0.00		0%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	200,000.00	198,275.00	634,230.00	644,088.09	1,319,344.00	108%	
FUND GAIN/LOSS:	197,165.80	289,146.63	131,087.63	260,732.55	45,743.63		

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305 Parks Capital Improvement

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	113,743.61	113,743.61	97,279.00	97,278.61	84,415.02	-13%	
310 Taxes	14,500.00	0.00	0.00	5,502.85	13,500.00	0%	
330 Intergovernmental Revenues	4,000.00	0.00	0.00	29,435.59		0%	
340 Charges For Goods & Services	9,000.00	8,591.00	9,224.00	7,253.00	8,000.00	-13%	
360 Interest & Other Earnings	2,500.00	842.83	1,337.00	14,371.20	800.00	-40%	
380 Non Revenues	0.00	0.00	0.00	0.00		0%	
397 Interfund Transfers	0.00	0.00	20,000.00	20,000.01		-100%	
TOTAL REVENUES:	143,743.61	123,177.44	127,840.00	173,841.26	106,715.02	-17%	
559 Housing & Community Develop	65.00	63.63	0.00	0.00		0%	
569 Aging & Adult Services	0.00	0.00	0.00	0.00		0%	
576 Park Facilities	4,990.00	3,984.47	27,934.98	5,731.12	20,901.37	-25%	
580 Non Expenditures	0.00	0.00	300.00	13,006.70	300.00	0%	
594 Capital Expenditures	44,945.00	21,850.73	15,190.00	23,431.08	4,000.00	-74%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	50,000.00	25,898.83	43,424.98	42,168.90	25,201.37	-42%	
FUND GAIN/LOSS:	93,743.61	97,278.61	84,415.02	131,672.36	81,513.65		

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308 Valentine Road Project

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	69,582.15	69,582.15	190,483.00	190,482.26	119,438.00	-37%	
330 Intergovernmental Revenues	71,000.00	0.00	0.00	0.00		0%	
360 Interest & Other Earnings	3,000.00	2,723.89	1,832.00	1,708.36	1,000.00	-45%	
380 Non Revenues	0.00	0.00	0.00	0.00		0%	
390 Other Financing Sources	0.00	0.00	0.00	0.00		0%	
397 Interfund Transfers	126,000.00	126,000.00	575,000.00	0.00		-100%	
TOTAL REVENUES:	269,582.15	198,306.04	767,315.00	192,190.62	120,438.00	-84%	
559 Housing & Community Develop	1,000.00	119.57	0.00	0.00		0%	
580 Non Expenditures	0.00	0.00	0.00	0.00		0%	
594 Capital Expenditures	99,000.00	7,704.21	72,877.00	1,259,284.68	40,000.00	-45%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	100,000.00	7,823.78	72,877.00	1,259,284.68	40,000.00	-45%	
FUND GAIN/LOSS:	169,582.15	190,482.26	694,438.00	-1,067,094.06	80,438.00		

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309 West Valley

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	26,537.28	26,357.28	55,000.00	54,108.79	115,565.00	110%	
330 Intergovernmental Revenues	47,400.00	12,975.98	0.00	0.00	315,000.00	0%	
360 Interest & Other Earnings	100.00	89.19	645.00	820.88	500.00	-22%	
397 Interfund Transfers	102,500.00	102,500.00	112,500.00	112,500.00	75,000.00	-33%	
TOTAL REVENUES:	176,537.28	141,922.45	168,145.00	167,429.67	506,065.00	201%	
559 Housing & Community Develop	1,000.00	26.48	0.00	0.00		0%	
594 Capital Expenditures	124,000.00	87,787.18	52,580.00	13,874.24	456,300.00	768%	
TOTAL EXPENDITURES:	125,000.00	87,813.66	52,580.00	13,874.24	456,300.00	768%	
FUND GAIN/LOSS:	51,537.28	54,108.79	115,565.00	153,555.43	49,765.00		

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310 Stewart/Thornton Ave Rd Projec

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	918.47	918.47	62,000.00	56,346.02	112,470.00	81%	
330 Intergovernmental Revenues	140,664.00	174,943.64	0.00	0.00	1,710,000.00	0%	
360 Interest & Other Earnings	94,336.00	93,335.33	50,470.00	487.07	500.00	-99%	
390 Other Financing Sources	0.00	0.00	0.00	0.00		0%	
397 Interfund Transfers	90,000.00	90,000.00	0.00	0.00	128,000.00	0%	
TOTAL REVENUES:	325,918.47	359,197.44	112,470.00	56,833.09	1,950,970.00	1635%	
559 Housing & Community Develop	100.00	4.87	0.00	0.00		0%	
591 Debt Service - Principal Repayment	0.00	0.00	0.00	0.00		0%	
594 Capital Expenditures	324,900.00	302,846.55	0.00	6,000.00	1,900,000.00	0%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	325,000.00	302,851.42	0.00	6,000.00	1,900,000.00	0%	
FUND GAIN/LOSS:	918.47	56,346.02	112,470.00	50,833.09	50,970.00		

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333 Fire Capital Improvement

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	76,197.31	76,197.31	85,473.00	85,473.45	77,263.00	-10%	
340 Charges For Goods & Services	24,000.00	8,789.00	22,000.00	16,380.00	16,000.00	-27%	
360 Interest & Other Earnings	1,000.00	549.66	790.00	834.02	600.00	-24%	
397 Interfund Transfers	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:	101,197.31	85,535.97	108,263.00	102,687.47	93,863.00	-13%	
522 Fire Control	0.00	0.00	1,000.00	525.38	30,000.00	2900%	
526 Emergency Medical Services	14,900.00	0.00	30,000.00	0.00		-100%	
559 Housing & Community Develop	100.00	62.52	0.00	0.00		0%	
594 Capital Expenditures	0.00	0.00	0.00	0.00		0%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	15,000.00	62.52	31,000.00	525.38	30,000.00	-3%	
FUND GAIN/LOSS:	86,197.31	85,473.45	77,263.00	102,162.09	63,863.00		

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401 Water

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	592,590.97	592,590.97	371,705.21	371,705.21	153,011.24	-59%	
310 Taxes	0.00	0.00	0.00	0.00		0%	
340 Charges For Goods & Services	1,038,000.00	1,002,546.17	1,328,649.76	1,429,442.24	1,736,760.00	31%	
350 Fines & Penalties	49,000.00	35,632.55	39,800.00	39,382.75	40,000.00	1%	
360 Interest & Other Earnings	8,000.00	5,313.40	4,400.00	4,433.90	2,500.00	-43%	
380 Non Revenues	105,000.00	-23,815.81	0.00	24.00		0%	
390 Other Financing Sources	0.00	0.00	0.00	0.00		0%	
397 Interfund Transfers	0.00	0.00	0.00	0.00		0%	
398 Insurance Recoveries	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:	1,792,590.97	1,612,267.28	1,744,554.97	1,844,988.10	1,932,271.24	11%	
519 General Government Services	0.00	0.00	0.00	0.00		0%	
531 Storm Water Services	0.00	0.00	0.00	0.00		0%	
534 Water Utilities	907,726.28	799,217.75	1,030,439.29	876,749.27	946,877.36	-8%	
535 Sewer	0.00	0.00	0.00	0.00		0%	
537 Garbage & Solid Waste	0.00	0.00	0.00	0.00		0%	
580 Non Expenditures	0.00	0.00	0.00	0.00		0%	
591 Debt Service - Principal Repayment	191,684.72	190,755.32	375,662.64	233,539.21	384,000.00	2%	
594 Capital Expenditures	0.00	0.00	0.00	0.00		0%	
597 Interfund Transfers	250,589.00	250,589.00	185,441.80	185,441.79	162,900.57	-12%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	1,350,000.00	1,240,562.07	1,591,543.73	1,295,730.27	1,493,777.93	-6%	
FUND GAIN/LOSS:	442,590.97	371,705.21	153,011.24	549,257.83	438,493.31		

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402 Sewer

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	429.61	429.61	27,365.00	27,365.13	2,253.69	-92%	
310 Taxes	0.00	0.00	0.00	0.00		0%	
320 Licenses & Permits	1,000.00	0.00	0.00	0.00		0%	
340 Charges For Goods & Services	2,253,000.00	2,033,213.57	2,220,768.43	2,312,834.62	2,603,346.84	17%	
350 Fines & Penalties	30,000.00	16,382.72	18,500.00	17,768.04	15,000.00	-19%	
360 Interest & Other Earnings	6,000.00	1,116.27	1,200.00	1,366.54	111,000.00	9150%	
380 Non Revenues	10,000.00	0.00	0.00	0.00		0%	
390 Other Financing Sources	0.00	0.00	0.00	0.00		0%	
397 Interfund Transfers	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:	2,300,429.61	2,051,142.17	2,267,833.43	2,359,334.33	2,731,600.53	20%	
514 Financial, Recording & Elections	0.00	0.00	0.00	0.00		0%	
519 General Government Services	0.00	0.00	0.00	0.00		0%	
535 Sewer	2,130,808.00	1,904,585.04	2,017,971.89	1,874,511.71	2,206,009.85	9%	
580 Non Expenditures	0.00	0.00	0.00	0.00		0%	
591 Debt Service - Principal Repayment	0.00	0.00	0.00	0.00		0%	
594 Capital Expenditures	0.00	0.00	0.00	0.00		0%	
597 Interfund Transfers	119,192.00	119,192.00	247,607.85	247,607.83	169,398.09	-32%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	2,250,000.00	2,023,777.04	2,265,579.74	2,122,119.54	2,375,407.94	5%	
FUND GAIN/LOSS:	50,429.61	27,365.13	2,253.69	237,214.79	356,192.59		

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403 Garbage

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	275,920.01	275,920.01	286,637.33	278,224.01		-100%	
330 Intergovernmental Revenues	36,000.00	16,692.44	21,000.00	16,944.39		-100%	
340 Charges For Goods & Services	9,000.00	0.00	0.00	0.00		0%	
360 Interest & Other Earnings	5,000.00	1,918.41	2,650.00	2,612.07		-100%	
380 Non Revenues	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:	325,920.01	294,530.86	310,287.33	297,780.47		-100%	
514 Financial, Recording & Elections	0.00	0.00	0.00	0.00		0%	
519 General Government Services	0.00	0.00	0.00	0.00		0%	
537 Garbage & Solid Waste	30,000.00	16,306.85	23,502.00	17,430.10		-100%	
538 Combined Utilities	0.00	0.00	0.00	0.00		0%	
580 Non Expenditures	0.00	0.00	0.00	0.00		0%	
591 Debt Service - Principal Repayment	0.00	0.00	0.00	0.00		0%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	30,000.00	16,306.85	23,502.00	17,430.10		-100%	
FUND GAIN/LOSS:	295,920.01	278,224.01	286,785.33	280,350.37			

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404 Water Revenue Bond Redemptior

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	0.00	0.00	0.00	0.00	3,300,000.00	0%	
390 Other Financing Sources	0.00	0.00	0.00	3,313,000.00		0%	
TOTAL REVENUES:	0.00	0.00	0.00	3,313,000.00	3,300,000.00	0%	
515 Legal Services	0.00	0.00	0.00	17,500.00		0%	
591 Debt Service - Principal Repayment	0.00	0.00	0.00	0.00	271,721.01	0%	
594 Capital Expenditures	0.00	0.00	0.00	18,000.00		0%	
597 Interfund Transfers	0.00	0.00	0.00	0.00	2,800,000.00	0%	
TOTAL EXPENDITURES:	0.00	0.00	0.00	35,500.00	3,071,721.01	0%	
FUND GAIN/LOSS:	0.00	0.00	0.00	3,277,500.00	228,278.99		

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406 Water Capital Improvement

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	1,469,505.96	1,469,505.96	769,353.00	769,352.75	505,153.00	-34%	
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00		0%	
360 Interest & Other Earnings	97,030.00	96,559.98	143,800.00	97,780.63	130,600.00	-9%	
380 Non Revenues	0.00	0.00	2,500,000.00	0.00		-100%	
390 Other Financing Sources	802,970.00	705,967.79	322,000.00	360,276.13		-100%	
397 Interfund Transfers	0.00	0.00	0.00	0.00	2,400,000.00	0%	
TOTAL REVENUES:	2,369,505.96	2,272,033.73	3,735,153.00	1,227,409.51	3,035,753.00	-19%	
534 Water Utilities	6,565.00	791.43	0.00	0.00		0%	
580 Non Expenditures	0.00	0.00	0.00	0.00		0%	
591 Debt Service - Principal Repayment	0.00	0.00	0.00	0.00		0%	
594 Capital Expenditures	1,385,935.00	1,294,389.55	2,923,000.00	362,365.79	2,438,000.00	-17%	
597 Interfund Transfers	207,500.00	207,500.00	307,000.00	307,000.02	125,000.00	-59%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	1,600,000.00	1,502,680.98	3,230,000.00	669,365.81	2,563,000.00	-21%	
FUND GAIN/LOSS:	769,505.96	769,352.75	505,153.00	558,043.70	472,753.00		

BUDGET COMPARISON FUND TOTALS

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408 Sewer Cumulative Fund

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	621,982.92	621,982.92	669,404.00	669,403.77	628,354.00	-6%	
340 Charges For Goods & Services	129,000.00	44,000.00	24,500.00	16,554.00	20,000.00	-18%	
360 Interest & Other Earnings	6,000.00	3,960.30	5,700.00	5,367.71	4,500.00	-21%	
370 Capital Contributions	15,000.00	0.00	25,000.00	0.00	41,568.00	66%	
390 Other Financing Sources	0.00	0.00	500,000.00	0.00		-100%	
397 Interfund Transfers	0.00	0.00	50,000.00	50,000.01	400,000.00	700%	
TOTAL REVENUES:	771,982.92	669,943.22	1,274,604.00	741,325.49	1,094,422.00	-14%	
535 Sewer	1,000.00	539.45	0.00	0.00		0%	
580 Non Expenditures	0.00	0.00	0.00	0.00		0%	
594 Capital Expenditures	99,000.00	0.00	393,750.00	26,627.63	526,000.00	34%	
597 Interfund Transfers	0.00	0.00	252,500.00	252,499.98	75,000.00	-70%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	100,000.00	539.45	646,250.00	279,127.61	601,000.00	-7%	
FUND GAIN/LOSS:	671,982.92	669,403.77	628,354.00	462,197.88	493,422.00		

BUDGET COMPARISON FUND TOTALS

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409 Storm

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	821,820.04	821,820.04	713,403.00	713,402.75	398,126.55	-44%	
330 Intergovernmental Revenues	71,113.16	0.00	25,000.00	25,000.00	25,000.00	0%	
340 Charges For Goods & Services	814,319.84	722,244.99	819,095.00	784,718.23	907,200.00	11%	
350 Fines & Penalties	8,855.00	8,852.78	9,000.00	7,823.71		-100%	
360 Interest & Other Earnings	5,712.00	5,711.88	6,829.00	6,041.82	3,500.00	-49%	
380 Non Revenues	0.00	0.00	0.00	0.00		0%	
390 Other Financing Sources	0.00	0.00	0.00	0.00		0%	
397 Interfund Transfers	0.00	0.00	0.00	0.00		0%	
398 Insurance Recoveries	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:	1,721,820.04	1,558,629.69	1,573,327.00	1,536,986.51	1,333,826.55	-15%	
514 Financial, Recording & Elections	0.00	0.00	0.00	0.00		0%	
519 General Government Services	0.00	0.00	0.00	0.00		0%	
531 Storm Water Services	429,858.00	425,704.31	538,316.86	480,230.15	614,068.25	14%	
538 Combined Utilities	13,050.00	12,767.99	14,152.00	17,905.51	11,800.00	-17%	
542 Streets - Maintenance	11,815.00	11,470.95	15,500.00	2,834.73	8,000.00	-48%	
580 Non Expenditures	0.00	0.00	0.00	0.00		0%	
591 Debt Service - Principal Repayment	4,900.00	4,906.69	9,814.25	14,720.07	14,600.00	49%	
594 Capital Expenditures	0.00	0.00	0.00	0.00		0%	
597 Interfund Transfers	390,377.00	390,377.00	697,417.34	597,417.35	523,339.49	-25%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	850,000.00	845,226.94	1,275,200.45	1,113,107.81	1,171,807.74	-8%	
FUND GAIN/LOSS:	871,820.04	713,402.75	298,126.55	423,878.70	162,018.81		

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410 Stormwater Facility Fund

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	161,117.06	161,117.06	226,090.00	226,088.78	345,690.00	53%	
330 Intergovernmental Revenues	55,000.00	0.00	0.00	0.00		0%	
340 Charges For Goods & Services	10,000.00	7,650.00	18,500.00	12,650.00	17,000.00	-8%	
360 Interest & Other Earnings	1,500.00	1,378.44	2,400.00	2,802.81	2,500.00	4%	
370 Capital Contributions	6,000.00	0.00	0.00	0.00		0%	
397 Interfund Transfers	152,500.00	152,500.00	400,000.00	399,999.99	300,000.00	-25%	
TOTAL REVENUES:	386,117.06	322,645.50	646,990.00	641,541.58	665,190.00	3%	
531 Storm Water Services	500.00	188.12	0.00	0.00		0%	
534 Water Utilities	0.00	0.00	0.00	0.00		0%	
538 Combined Utilities	0.00	0.00	0.00	0.00		0%	
542 Streets - Maintenance	0.00	0.00	0.00	0.00		0%	
594 Capital Expenditures	9,500.00	6,368.60	106,300.00	32,150.08	234,000.00	120%	
597 Interfund Transfers	90,000.00	90,000.00	195,000.00	195,000.00	328,000.00	68%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	100,000.00	96,556.72	301,300.00	227,150.08	562,000.00	87%	
FUND GAIN/LOSS:	286,117.06	226,088.78	345,690.00	414,391.50	103,190.00		

BUDGET COMPARISON FUND TOTALS

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411 Pierce County Water Area

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	145,016.79	145,016.79	122,145.00	122,143.78	124,461.00	2%	
340 Charges For Goods & Services	96,675.21	23,360.44	87,342.00	89,366.48	85,000.00	-3%	
360 Interest & Other Earnings	1,000.00	836.66	1,050.00	1,075.94	850.00	-19%	
380 Non Revenues	52,324.79	52,324.79	0.00	0.00		0%	
TOTAL REVENUES:	295,016.79	221,538.68	210,537.00	212,586.20	210,311.00	-0%	
534 Water Utilities	500.00	97.66	0.00	0.00		0%	
580 Non Expenditures	0.00	0.00	0.00	0.00		0%	
591 Debt Service - Principal Repayment	128,500.00	78,297.24	86,076.00	86,075.59	86,076.00	0%	
594 Capital Expenditures	0.00	0.00	0.00	0.00		0%	
597 Interfund Transfers	21,000.00	21,000.00	0.00	0.00		0%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	150,000.00	99,394.90	86,076.00	86,075.59	86,076.00	0%	
FUND GAIN/LOSS:	145,016.79	122,143.78	124,461.00	126,510.61	124,235.00		

BUDGET COMPARISON FUND TOTALS

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499 Utilities Equipment Reserve

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	329,447.16	329,447.16	322,960.00	332,959.64	439,660.00	36%	
360 Interest & Other Earnings	15,000.00	2,338.43	3,900.00	4,417.06	3,500.00	-10%	
397 Interfund Transfers	260,000.00	210,000.00	325,000.00	324,999.99	200,000.00	-38%	
TOTAL REVENUES:	604,447.16	541,785.59	651,860.00	662,376.69	643,160.00	-1%	
538 Combined Utilities	1,000.00	340.47	0.00	0.00		0%	
594 Capital Expenditures	274,000.00	208,485.48	212,200.00	11,990.82	300,000.00	41%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	275,000.00	208,825.95	212,200.00	11,990.82	300,000.00	41%	
FUND GAIN/LOSS:	329,447.16	332,959.64	439,660.00	650,385.87	343,160.00		

BUDGET COMPARISON FUND TOTALS

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601 Customer Deposits

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	5,159.91	5,159.91	5,160.00	5,159.91	5,160.00	0%	
360 Interest & Other Earnings	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:	5,159.91	5,159.91	5,160.00	5,159.91	5,160.00	0%	
580 Non Expenditures	0.00	0.00	0.00	0.00		0%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00		0%	
FUND GAIN/LOSS:	5,159.91	5,159.91	5,160.00	5,159.91	5,160.00		

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630 Developer Deposit

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	67,955.78	67,955.78	69,235.78	62,995.78	79,110.78	14%	
380 Non Revenues	35,000.00	22,490.00	17,425.00	17,380.00	18,150.00	4%	
390 Other Financing Sources	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:	102,955.78	90,445.78	86,660.78	80,375.78	97,260.78	12%	
580 Non Expenditures	50,000.00	27,450.00	7,550.00	11,368.06	8,800.00	17%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	50,000.00	27,450.00	7,550.00	11,368.06	8,800.00	17%	
FUND GAIN/LOSS:	52,955.78	62,995.78	79,110.78	69,007.72	88,460.78		

BUDGET COMPARISON FUND TOTALS

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635 Pacific Court

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	58,121.39	58,121.39	48,815.00	48,813.61	48,815.00	0%	
380 Non Revenues	25,000.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:	83,121.39	58,121.39	48,815.00	48,813.61	48,815.00	0%	
580 Non Expeditures	25,000.00	9,307.78	0.00	0.00		0%	
TOTAL EXPENDITURES:	25,000.00	9,307.78	0.00	0.00		0%	
FUND GAIN/LOSS:	58,121.39	48,813.61	48,815.00	48,813.61	48,815.00		

BUDGET COMPARISON FUND TOTALS

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640 Algona Court

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	8,354.25	8,354.25	7,903.00	7,902.16	20,000.00	153%	
340 Charges For Goods & Services	7,000.00	4,713.82	7,263.00	6,563.76	5,975.02	-18%	
350 Fines & Penalties	77,500.00	56,524.63	63,187.00	52,513.62	50,715.97	-20%	
360 Interest & Other Earnings	5,000.00	3,509.06	5,122.00	4,173.35	4,432.18	-13%	
380 Non Revenues	110,500.00	80,976.01	279,008.50	67,030.34	59,503.68	-79%	
397 Interfund Transfers	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:	208,354.25	154,077.77	362,483.50	138,183.23	140,626.85	-61%	
580 Non Expenditures	200,000.00	146,175.61	183,434.00	130,757.55	136,184.00	-26%	
594 Capital Expenditures	0.00	0.00	0.00	0.00		0%	
999 Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:	200,000.00	146,175.61	183,434.00	130,757.55	136,184.00	-26%	
FUND GAIN/LOSS:	8,354.25	7,902.16	179,049.50	7,425.68	4,442.85		

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800 Payroll EE Benefit Clearing

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
308 Beginning Balances	10,915.18	10,915.18	0.00	11,330.33		0%	
360 Interest & Other Earnings	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:	10,915.18	10,915.18	0.00	11,330.33		0%	
580 Non Expenditures	0.00	-415.15	0.00	-24,109.21		0%	
TOTAL EXPENDITURES:	0.00	-415.15	0.00	-24,109.21		0%	
FUND GAIN/LOSS:	10,915.18	11,330.33	0.00	35,439.54			

BUDGET COMPARISON FUND TOTALS

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Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
001 General Fund	6,637,946.94	6,702,449.62	7,096,785.09	6,758,906.50	6,789,183.05	-4%	
005 Parks						-100%	
007 Tourism						-100%	
098 General Fund Equipment Reserve	236,979.67	182,811.44	198,276.09	188,247.32	442,776.09	123%	
099 General Fund Cumulative Reserv	383,073.15	382,538.58	385,920.49	386,109.47	503,750.00	31%	
101 Street	845,055.16	540,937.99	592,880.00	481,930.16	461,353.85	-22%	
107 Tourism	160,034.61	129,847.31	136,437.48	140,822.48	136,187.48	-0%	
206 LID 3 Redemption	2,000.00					-100%	
207 LID 3 Reserve						-100%	
208 2000 Fire GO Bond						-100%	
209 LID 6 Redemption	5,100,000.00		6,000,000.00	5,058,712.24	6,005,830.00	0%	
210 LID 6 Reserve	579,000.00		579,000.00	579,000.00	304,000.00	-47%	
300 Municipal Capital Improvements	534,521.24	666,478.91	1,458,658.89	1,415,736.94	640,158.89	-56%	
301 Roads Capital Improvements	397,165.80	487,421.63	765,317.63	904,820.64	1,365,087.63	78%	
305 Parks Capital Improvement	143,743.61	123,177.44	127,840.00	173,841.26	106,715.02	-17%	
308 Valentine Road Project	269,582.15	198,306.04	767,315.00	192,190.62	120,438.00	-84%	
309 West Valley	176,537.28	141,922.45	168,145.00	167,429.67	506,065.00	201%	
310 Stewart/Thornton Ave Rd Projec	325,918.47	359,197.44	112,470.00	56,833.09	1,950,970.00	1635%	
333 Fire Capital Improvement	101,197.31	85,535.97	108,263.00	102,687.47	93,863.00	-13%	
401 Water	1,792,590.97	1,612,267.28	1,744,554.97	1,844,988.10	1,932,271.24	11%	
402 Sewer	2,300,429.61	2,051,142.17	2,267,833.43	2,359,334.33	2,731,600.53	20%	
403 Garbage	325,920.01	294,530.86	310,287.33	297,780.47		-100%	
404 Water Revenue Bond Redemption Fund				3,313,000.00	3,300,000.00	-100%	
406 Water Capital Improvement	2,369,505.96	2,272,033.73	3,735,153.00	1,227,409.51	3,035,753.00	-19%	
408 Sewer Cumulative Fund	771,982.92	669,943.22	1,274,604.00	741,325.49	1,094,422.00	-14%	
409 Storm	1,721,820.04	1,558,629.69	1,573,327.00	1,536,986.51	1,333,826.55	-15%	
410 Stormwater Facility Fund	386,117.06	322,645.50	646,990.00	641,541.58	665,190.00	3%	
411 Pierce County Water Area	295,016.79	221,538.68	210,537.00	212,586.20	210,311.00	-0%	
499 Utilities Equipment Reserve	604,447.16	541,785.59	651,860.00	662,376.69	643,160.00	-1%	
601 Customer Deposits	5,159.91	5,159.91	5,160.00	5,159.91	5,160.00	0%	
630 Developer Deposit	102,955.78	90,445.78	86,660.78	80,375.78	97,260.78	12%	
635 Pacific Court	83,121.39	58,121.39	48,815.00	48,813.61	48,815.00	0%	
640 Algona Court	208,354.25	154,077.77	362,483.50	138,183.23	140,626.85	-61%	
800 Payroll EE Benefit Clearing	10,915.18	10,915.18		11,330.33		-100%	
Total Revenues:	26,871,092.42	19,863,861.57	31,415,574.68	29,728,459.60	34,664,774.96	10%	
001 General Fund	4,600,000.00	4,582,136.53	4,872,283.52	4,578,242.96	4,724,301.83	-3%	
098 General Fund Equipment Reserve	185,000.00	149,835.35	166,000.00	155,990.02	110,000.00	-34%	
099 General Fund Cumulative Reserv						-100%	
100 Springbrook GF						-100%	
101 Street	550,000.00	422,360.08	473,146.98	436,873.87	442,250.97	-7%	
107 Tourism	20,000.00	10,364.83	17,500.00	6,946.24	17,500.00	0%	
206 LID 3 Redemption	1,536.92					-100%	
207 LID 3 Reserve						-100%	

BUDGET COMPARISON FUND TOTALS

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Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	% Chg	Comment
208 2000 Fire GO Bond						-100%	
209 LID 6 Redemption	4,300,000.00		10,249,170.00	4,838,810.53	5,100,000.00	-50%	
210 LID 6 Reserve			575,000.00			-100%	
300 Municipal Capital Improvements	100,000.00	64,820.02	922,000.00	890,357.82	100,000.00	-89%	
301 Roads Capital Improvements	200,000.00	198,275.00	634,230.00	644,088.09	1,319,344.00	108%	
305 Parks Capital Improvement	50,000.00	25,898.83	43,424.98	42,168.90	25,201.37	-42%	
308 Valentine Road Project	100,000.00	7,823.78	72,877.00	1,259,284.68	40,000.00	-45%	
309 West Valley	125,000.00	87,813.66	52,580.00	13,874.24	456,300.00	768%	
310 Stewart/Thornton Ave Rd Projec	325,000.00	302,851.42		6,000.00	1,900,000.00	-100%	
333 Fire Capital Improvement	15,000.00	62.52	31,000.00	525.38	30,000.00	-3%	
401 Water	1,350,000.00	1,240,562.07	1,591,543.73	1,295,730.27	1,493,777.93	-6%	
402 Sewer	2,250,000.00	2,023,777.04	2,265,579.74	2,122,119.54	2,375,407.94	5%	
403 Garbage	30,000.00	16,306.85	23,502.00	17,430.10		-100%	
404 Water Revenue Bond Redemption Fund				35,500.00	3,071,721.01	-100%	
406 Water Capital Improvement	1,600,000.00	1,502,680.98	3,230,000.00	669,365.81	2,563,000.00	-21%	
408 Sewer Cumulative Fund	100,000.00	539.45	646,250.00	279,127.61	601,000.00	-7%	
409 Storm	850,000.00	845,226.94	1,275,200.45	1,113,107.81	1,171,807.74	-8%	
410 Stormwater Facility Fund	100,000.00	96,556.72	301,300.00	227,150.08	562,000.00	87%	
411 Pierce County Water Area	150,000.00	99,394.90	86,076.00	86,075.59	86,076.00	0%	
499 Utilities Equipment Reserve	275,000.00	208,825.95	212,200.00	11,990.82	300,000.00	41%	
601 Customer Deposits						-100%	
630 Developer Deposit	50,000.00	27,450.00	7,550.00	11,368.06	8,800.00	17%	
635 Pacific Court	25,000.00	9,307.78				-100%	
640 Algona Court	200,000.00	146,175.61	183,434.00	130,757.55	136,184.00	-26%	
800 Payroll EE Benefit Clearing		-415.15		-24,109.21		-100%	
Total Expenditures:	17,551,536.92	12,068,631.16	27,931,848.40	18,848,776.76	26,634,672.79	-5%	
FUNDS GAIN/LOSS:	9,319,555.50	7,795,230.41	3,483,726.28	10,879,682.84	8,030,102.17		

CITY OF PACIFIC

GLOSSARY OF TERMS

ACCOUNTING SYSTEM: THE TOTAL SET OF RECORDS AND PROCEDURES, WHICH ARE USED TO RECORD, CLASSIFY, AND REPORT INFORMATION ON THE FINANCIAL STATUS AND OPERATIONS OF AN ENTITY.

AD VALOREM TAXES: A TAX LEVIED ON THE ASSESSED VALUE OF REAL PROPERTY.

AGENCY FUND: A FUND USED TO ACCOUNT FOR ASSETS HELD BY A GOVERNMENT AS AN AGENT FOR INDIVIDUALS, PRIVATE ORGANIZATIONS, OTHER GOVERNMENTS, AND/OR OTHER FUNDS.

APPROPRIATION: LEGISLATION BY THE CITY COUNCIL THAT APPROVES BUDGETS FOR INDIVIDUAL FUNDS. APPROPRIATIONS CAN ONLY BE ADJUSTED BY PASSAGE OF A SUBSEQUENT ORDINANCE OF THE CITY COUNCIL UPON RECOMMENDATION BY THE MAYOR.

ASSESSED VALUATION: THE ESTIMATED VALUE PLACED UPON REAL AND PERSONAL PROPERTY BY THE PIERCE COUNTY ASSESSOR AS THE BASIS FOR LEVYING PROPERTY TAXES.

BARS: THE WASHINGTON STATE AUDITOR PRESCRIBED BUDGETING, ACCOUNTING, REPORTING SYSTEM MANUAL REQUIRED FOR ALL GOVERNMENTAL ENTITIES IN THE STATE OF WASHINGTON.

BOND (DEBT INSTRUMENT): A WRITTEN PROMISE TO PAY (DEBT) A SPECIFIED SUM OF MONEY (CALLED PRINCIPAL OR FACE VALUE) AT A SPECIFIED FUTURE DATE (CALLED THE MATURITY DATE) ALONG WITH PERIODIC INTEREST PAID AT A SPECIFIED PERCENTAGE OF THE PRINCIPAL (INTEREST RATE). BONDS ARE TYPICALLY USED FOR LONG-TERM DEBT TO PAY FOR SPECIFIC CAPITAL EXPENDITURES.

BUDGET: BUDGET ADOPTED BY SUMNER'S CITY COUNCIL THAT GOES INTO EFFECT ON JANUARY 1ST, INCLUDING AMENDMENTS THROUGH DECEMBER 31ST, OF THE CURRENT YEAR.

BUDGET (OPERATING): A PLAN OF FINANCIAL OPERATION EMBODYING AN ESTIMATE OF PROPOSED EXPENDITURES FOR A GIVEN PERIOD (TYPICALLY A FISCAL YEAR) AND THE PROPOSED MEANS OF FINANCING THEM (REVENUE ESTIMATES). THE TERM IS ALSO USED TO DENOTE THE OFFICIALLY APPROVED EXPENDITURE CEILINGS UNDER WHICH THE CITY AND ITS DEPARTMENTS OPERATE.

BUDGET ADJUSTMENT: A PROCEDURE TO REVISE A BUDGET APPROPRIATION EITHER BY CITY COUNCIL APPROVAL THROUGH THE ADOPTION OF A SUPPLEMENTAL APPROPRIATION ORDINANCE.

BUDGETS AND BUDGETARY ACCOUNTING: THE CITY OF SUMNER BUDGETS ITS FUNDS IN ACCORDANCE WITH THE REVISED CODE OF WASHINGTON (RCW) 35A.33. IN COMPLIANCE WITH THE CODE, ANNUAL APPROPRIATED BUDGETS ARE ADOPTED FOR THE GENERAL, SPECIAL REVENUE, DEBT SERVICE, CAPITAL PROJECTS FUNDS AND ANY UNEXPENDED APPROPRIATIONS LAPSE AT THE END OF THE FISCAL YEAR. FOR GOVERNMENTAL FUNDS, THERE IS NO SUBSTANTIAL DIFFERENCE BETWEEN BUDGETARY BASIS AND GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ANNUAL APPROPRIATED BUDGETS ARE ADOPTED AT THE FUND LEVEL.

BUDGET CALENDAR: THE SCHEDULE OF KEY DATES OR MILESTONES THAT THE CITY FOLLOWS IN THE PREPARATION AND ADOPTION OF THE BUDGET.

BUDGET DOCUMENT: THE OFFICIAL WRITTEN STATEMENT PREPARED BY THE FINANCE DEPARTMENT AND SUPPORTING STAFF, WHICH PRESENTS THE PROPOSED BUDGET TO THE CITY COUNCIL.

BUDGETARY CONTROL: THE CONTROL OR MANAGEMENT OF A GOVERNMENT IN ACCORDANCE WITH THE APPROVED BUDGET FOR THE PURPOSE OF KEEPING EXPENDITURES WITHIN THE LIMITATIONS OF AVAILABLE APPROPRIATIONS AND RESOURCES.

CDBG: COMMUNITY DEVELOPMENT BLOCK GRANT IS FUNDING FOR THE PURPOSE OF CARRYING OUT ELIGIBLE COMMUNITY DEVELOPMENT AND HOUSING ACTIVITIES.

CAPITAL ASSETS: ASSETS OF SIGNIFICANT VALUE, WHICH ASSETS HAVE A USEFUL LIFE OF SEVERAL YEARS. CAPITAL ASSETS ARE ALSO CALLED FIXED ASSETS.

CITY OF PACIFIC

GLOSSARY OF TERMS

CASH BASIS: A BASIS OF ACCOUNTING IN WHICH TRANSACTIONS ARE RECOGNIZED ONLY WHEN CASH IS RECEIVED OR DISBURSED. THE CITY OF SUMNER OPERATES ON A CASH BASIS.

COMPREHENSIVE PLAN: A GENERAL PLAN THAT OUTLINES GROWTH AND LAND USE FOR RESIDENTIAL, COMMERCIAL, INDUSTRIAL, AND OPEN SPACE AREAS.

COUNCILMANIC BONDS: COUNCILMANIC BONDS REFER TO BONDS ISSUED WITH THE APPROVAL OF THE COUNCIL, AS OPPOSED TO VOTED BONDS, WHICH MUST BE APPROVED BY VOTE OF THE PUBLIC. COUNCILMANIC BONDS MUST NOT EXCEED .75 PERCENT OF THE ASSESSED VALUATION AND VOTED BONDS 1.75 PERCENT.

DEBT SERVICE: PAYMENT OF INTEREST AND REPAYMENT OF PRINCIPAL TO HOLDERS OF THE CITY'S DEBT INSTRUMENTS.

DEBT SERVICE FUND: A FUND ESTABLISHED TO ACCOUNT FOR THE ACCUMULATION OF RESOURCES FOR, AND THE PAYMENT OF, GENERAL LONG-TERM DEBT PRINCIPAL AND INTEREST.

DEFICIT: (1) THE EXCESS OF AN ENTITY'S LIABILITIES OVER ITS ASSETS (SEE FUND BALANCE). (2) EXPENSES EXCEEDING REVENUE DURING A SINGLE ACCOUNTING PERIOD.

DEPARTMENT: BASIC ORGANIZATIONAL UNIT OF CITY GOVERNMENT RESPONSIBLE FOR CARRYING OUT A SPECIFIC FUNCTION.

DEPRECIATION: (1) EXPIRATION IN THE SERVICE LIFE OF CAPITAL ASSETS ATTRIBUTABLE TO WEAR AND TEAR, DETERIORATION, ACTION OF THE PHYSICAL ELEMENTS, INADEQUACY OF OBSOLESCENCE. (2) THAT PORTION OF THE COST OF A CAPITAL ASSET THAT IS CHARGED AS AN EXPENSE DURING A PARTICULAR PERIOD.

EXPENDITURES: WHERE ACCOUNTS ARE KEPT ON THE ACCRUAL OR MODIFIED ACCRUAL BASIS OF ACCOUNTING, THE COST OF GOODS RECEIVED OR SERVICES RENDERED WHETHER CASH PAYMENTS HAVE BEEN MADE OR NOT. WHERE ACCOUNTS ARE KEPT ON A CASH BASIS, EXPENDITURES ARE RECOGNIZED ONLY WHEN THE CASH PAYMENTS FOR THE ABOVE PURPOSES ARE MADE.

FICA: FEDERAL INSURANCE CONTRIBUTION ACT IS AN EMPLOYMENT TAX LEVIED AGAINST BOTH AN EMPLOYEE AND EMPLOYER FOR SOCIAL SECURITY AND MEDICARE TAXES.

FEMA: THE FEDERAL EMERGENCY MANAGEMENT ACT IS A FEDERAL INITIATIVE DESIGNED TO PROVIDE FINANCIAL ASSISTANCE IN THE EVENT OF AN EMERGENCY.

FUND: AN INDEPENDENT FISCAL AND ACCOUNTING ENTITY WITH A SELF-BALANCING SET OF ACCOUNTS RECORDING CASH AND/OR OTHER RESOURCES TOGETHER WITH ALL RELATED LIABILITIES, OBLIGATIONS, RESERVES, AND EQUITIES WHICH ARE SEGREGATED FOR THE PURPOSE OF CARRYING ON SPECIFIC ACTIVITIES OR ATTAINING CERTAIN OBJECTIVES.

FULL-TIME EQUIVALENT POSITION (FTE): FTE IS A MEASURE OF A POSITION BY ITS BUDGETED HOURS. FOR EXAMPLE, 1 FTE EQUALS 2,080 HOURS AND .75 FTE EQUALS 1,566 HOURS.

FUND BALANCE: DIFFERENCE BETWEEN FUND ASSETS AND FUND LIABILITIES (THE EQUITY) IN GOVERNMENTAL FUNDS. FUND BALANCES WILL BE CLASSIFIED AS RESERVED OR UNDESIGNATED.

RESERVED FUNDS: AN ACCOUNT USED TO INDICATE THAT A PORTION OF FUND EQUITY IS LEGALLY RESTRICTED FOR A SPECIFIC PURPOSE.

UNDESIGNATED FUND BALANCE: THE FUNDS REMAINING AFTER REDUCTION FOR RESERVED BALANCES. IN ADDITION, MANY OF THE SPECIAL FUNDS ARE THEMSELVES RESTRICTED AS TO USE, DEPENDING ON THE LEGAL RESTRICTIONS GOVERNING THE LEVY OF THE FUNDS THEY CONTAIN. EXAMPLES ARE DEBT SERVICE FUND AND THE CAPITAL IMPROVEMENT FUND.

CITY OF PACIFIC

GLOSSARY OF TERMS

GASB: GOVERNMENT ACCOUNTING STANDARDS BOARD ESTABLISHED IN 1985 TO REGULATE THE RULES AND STANDARDS FOR ALL GOVERNMENTAL UNITS.

GENERAL OBLIGATION BONDS: BONDS FOR WHICH THE FULL FAITH AND CREDIT OF THE INSURING GOVERNMENT ARE PLEDGED FOR PAYMENT.

INDEBTEDNESS: THE STATE OF OWING FINANCIAL RESOURCES TO OTHER FINANCIAL INSTITUTIONS AND INVESTORS.

INTERFUND PAYMENTS: EXPENDITURES MADE TO OTHER FUNDS FOR SERVICES RENDERED. THIS CATEGORY INCLUDES INTERFUND REPAIRS AND MAINTENANCE.

INTERGOVERNMENTAL SERVICES: INTERGOVERNMENTAL PURCHASES OF THOSE SPECIALIZED SERVICES TYPICALLY PERFORMED BY LOCAL GOVERNMENTS.

LEOFF: LAW ENFORCEMENT OFFICERS AND FIREFIGHTERS RETIREMENT SYSTEM PROVIDED IN THE STATE OF WASHINGTON.

LID: LOCAL IMPROVEMENT DISTRICT OR SPECIAL ASSESSMENTS MADE AGAINST CERTAIN PROPERTIES TO DEFRAY PART OR ALL OF THE COST OF A SPECIFIC IMPROVEMENT OR SERVICE DEEMED TO PRIMARILY BENEFIT THOSE PROPERTIES.

LTGO: LIMITED TAX GENERAL OBLIGATION BONDS ARE NON-VOTER APPROVED BONDS FOR WHICH THE FULL FAITH AND CREDIT OF THE INSURING GOVERNMENT ARE PLEDGED FOR PAYMENT.

LONG TERM DEBT: DEBT WITH A MATURITY OF MORE THAN ONE YEAR AFTER THE DATE OF ISSUANCE.

MITIGATION FEES: FEES PAID BY DEVELOPERS TOWARD THE COST OF FUTURE IMPROVEMENTS TO CITY INFRASTRUCTURE, WHICH IMPROVEMENTS ARE REQUIRED DUE TO THE ADDITIONAL DEMANDS GENERATED BY NEW DEVELOPMENT.

OBJECT: AS USED IN EXPENDITURE CLASSIFICATION, THIS TERM APPLIES TO THE TYPE OF ITEM PURCHASED OR THE SERVICE OBTAINED (AS DISTINGUISHED FROM THE RESULTS OBTAINED FROM EXPENDITURES). EXAMPLES ARE PERSONNEL SERVICES, CONTRACTUAL SERVICES, AND MATERIALS AND SUPPLIES.

PERS: PUBLIC EMPLOYEES RETIREMENT SYSTEM PROVIDED FOR, OTHER THAN POLICE AND FIRE, BY THE STATE OF WASHINGTON.

PWTF: SEE PUBLIC WORKS TRUST FUND.

PERSONNEL BENEFITS: THOSE BENEFITS PAID BY THE CITY AS PART OF THE CONDITIONS OF EMPLOYMENT. EXAMPLES INCLUDE INSURANCE AND RETIREMENT BENEFITS.

PROGRAM: A GROUP OF RELATED SERVICES OR ACTIVITIES THAT ARE PROVIDED OR ADMINISTERED BY A DEPARTMENT OR DIVISION AND ACCOUNTED FOR IN ITS BUDGET.

PUBLIC WORKS TRUST FUND LOANS: A STATE REVOLVING LOAN FUND THAT PROVIDES LOW-INTEREST LOANS TO HELP LOCAL GOVERNMENTS MAINTAIN OR IMPROVE ESSENTIAL PUBLIC WORKS SYSTEMS.

RESERVE: SEE FUND BALANCE.

RESOURCES: TOTAL DOLLARS AVAILABLE FOR APPROPRIATIONS INCLUDING ESTIMATED REVENUE, FUND TRANSFERS, AND BEGINNING FUND BALANCES.

RETAINED EARNINGS: AN EQUITY ACCOUNT REFLECTING THE ACCUMULATED EARNINGS OF THE CITY.

CITY OF PACIFIC

GLOSSARY OF TERMS

REVENUE: INCOME RECEIVED BY THE CITY IN SUPPORT OF A PROGRAM OF SERVICES TO THE COMMUNITY. IT INCLUDES SUCH ITEMS AS PROPERTY TAXES, FEES, USER CHARGES, GRANTS, FINES AND FORFEITS, INTEREST INCOME AND MISCELLANEOUS REVENUE.

REVENUE BONDS: BOND ISSUED PLEDGING FUTURE REVENUE (USUALLY WATER, SEWER, OR DRAINAGE CHARGES) TO COVER DEBT PAYMENTS IN ADDITION TO OPERATING COSTS.

REVENUE ESTIMATE: A FORMAL ESTIMATE OF HOW MUCH REVENUE WILL BE EARNED FROM A SPECIFIC REVENUE SOURCE FOR SOME FUTURE PERIOD, TYPICALLY, A FUTURE FISCAL YEAR.

SALARIES AND WAGES: AMOUNTS PAID FOR PERSONAL SERVICES RENDERED BY EMPLOYEES IN ACCORDANCE WITH RATES, HOURS, TERMS AND CONDITIONS AUTHORIZED BY LAW OR STATED IN EMPLOYMENT CONTRACTS. THIS CATEGORY ALSO INCLUDES OVERTIME AND TEMPORARY HELP.

SUPPLIES: A BASIC CLASSIFICATION OF EXPENDITURES FOR ARTICLES AND COMMODITIES PURCHASED FOR CONSUMPTION OR RESALE. EXAMPLES INCLUDE OFFICE AND OPERATING SUPPLIES, FUEL, POWER, WATER, GAS, INVENTORY OR RESALE ITEMS, AND SMALL TOOLS AND EQUIPMENT.

TIB: TRANSPORTATION IMPROVEMENT BOARD DISTRIBUTES GRANT FUNDING, WHICH COMES FROM THE REVENUE GENERATED BY THREE CENTS OF THE STATEWIDE GAS TAX, TO CITIES AND COUNTIES FOR FUNDING TRANSPORTATION PROJECTS.

TIP: TRANSPORTATION IMPROVEMENT PROGRAM IS A COMPREHENSIVE PROGRAM USED TO IDENTIFY SPECIFIC TRANSPORTATION PROJECTS FOR IMPROVEMENT TO ENHANCE LOCAL, REGIONAL, STATE, AND FEDERAL TRANSPORTATION SYSTEMS.

TRUST FUND: FUNDS USED TO ACCOUNT FOR ASSETS HELD BY A GOVERNMENT IN A TRUSTEE CAPACITY FOR INDIVIDUALS, PRIVATE ORGANIZATIONS, OTHER GOVERNMENTS, AND/OR OTHER FUNDS.

UTGO: UNLIMITED TAX GENERAL OBLIGATION BONDS ARE VOTER APPROVED AND RETIRED BY A TAX LEVY COMMONLY REFERRED TO AS AN EXCESS LEVY.

USE OF PRIOR YEAR REVENUE: FUND BALANCE FROM PRIOR YEAR REVENUE TO BE USED TO OFFSET CURRENT YEAR EXPENDITURES.