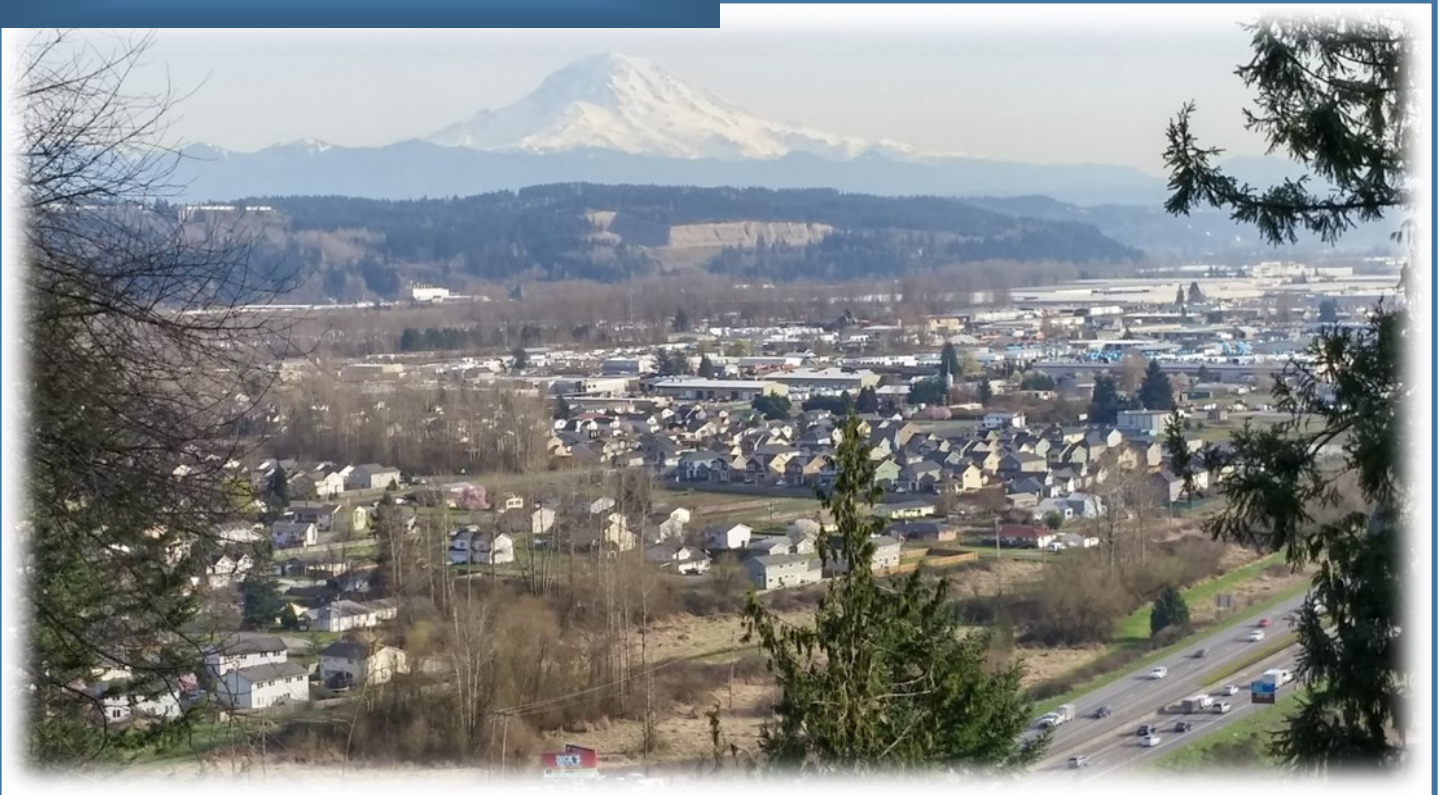


# CITY OF PACIFIC



# FISCAL YEAR 2019 BUDGET

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CITY OF PACIFIC  
CITY OFFICIALS



MAYOR

*Leanne Guier*



MAYOR PRO TEM

*Katie Garberding*



COUNCIL MEMBER

*Kerry Garberding*



COUNCIL MEMBER

*Clint Steiger*



COUNCIL MEMBER

*Vic Kave*



COUNCIL MEMBER

*Stacie Oliveira*



COUNCIL PRESIDENT

*David Storaasli*



COUNCIL MEMBER

*Don Thomson*

CITY OF PACIFIC  
**MANGAGEMENT STAFF**

CITY ADMINISTRATOR/FINANCE DIRECTOR	RICHARD GOULD
CHIEF OF POLICE	MIKE SANFORD
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.  
TAYLOR GRATZ

**CITY STAFF**

GAIL BENNETT  
JACK DODGE  
PAULA WIECH

**PARK BOARD**

KATHRYN HULL PEASE  
DONALD BLACKWELL  
JIM MEIER  
TRENITY WALKER  
MARK BOWNS  
JUDITH ERICKSON  
VACANT (YOUTH REPRESENTATIVE)

**CITY STAFF**

JACK DODGE  
PAULA WIECH

**CIVIL SERVICE COMMISSION**

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

# 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 INTERIM CHIEF OF POLICE, LIEUTENANT, 2 SERGEANTS, 1 DETECTIVE, 7 COMMISSIONED OFFICERS & 1 POLICE SPECIALIST/EVIDENCE TECHNICIAN. 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	1842
SEWER ACCOUNTS	1784
STORM ACCOUNTS	1858

**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	<a href="http://www.pse.com">WWW.PSE.COM</a>
WASTE MANAGEMENT	WASTE MANAGEMENT & RECYCLING	<a href="http://www.wm.com">WWW.WM.COM</a>
XFINITY	CABLE, PHONE & INTERNET	<a href="http://www.xfinity.com">WWW.XFINITY.COM</a>

# CITY OF PACIFIC

## CITY SERVICES

### EDUCATION

THE CITY OF PACIFIC LIES WITHIN THE AUBURN SCHOOL DISTRICT ([WWW.AUBURN.WEDNET.EDU](http://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.

## BUDGET MESSAGE, MAYOR LEANNE GUIER

I present to you the City of Pacific 2019 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.

Looking forward, this budget was developed with three perspectives in mind: our situation today, our shared priorities, and our plan for the future. We live in one of the fastest growing areas in the South County and Washington State. This presents significant challenges and opportunities, and I am proud to present a balanced budget that invests in our future by starting with saving money in our reserve funds while adding needed services and equipment for the future.

Strong effort has been made to maximize the level of public services while minimizing the level of debt and maintaining necessary reserves. 2019 operations are to be funded from 2019 revenues and 2018 ending fund reserves. Expenditures and revenues have been budgeted conservatively while considering recent historical trends and current economic indicators.

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 are beginning to maintain the reserve levels required by State RCWs (and PMC) thus allowing for a minimal to zero increase in utility rates in 2019. The 2019 budget is prepared with this in mind to promote a healthy financial outlook for Pacific.

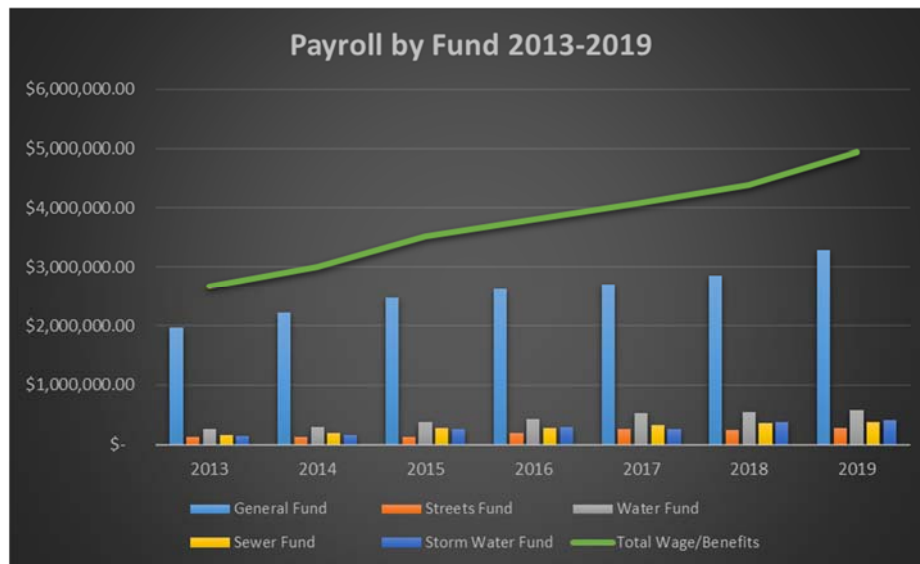
# BUDGET MESSAGE, MAYOR LEANNE GUIER

## 2019 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 increase marginally in 2019 though as yet unknown at this time. The represented employees' benefits (Northwest Administrators) will see a 3% increase in 2019.
- Proposes no increase in utility rates (Water, Sewer and Stormwater) as the prior two year increases have facilitated balances to meet City Code in reserves as well as accounting for ongoing infrastructure reliability (capital). King County Metro increases its rate by every other year and 2019 will see a "pass-thru" increase.
- Proposes the launching and departmental updates of the City's New Website.
- Proposes the completion 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 hiring of a permanent Police Chief.
- Proposes the completion of the installation of the security access system.
- Proposes the Shoreline Master Program 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 creation and implementation of the City Council's Strategic Master Plan.
- Proposes the addition of one Community Services staff, one half-time staff to be shared in Court & Public Safety departments & the addition of a facilities maintenance employee in the Public Works Department.
- Proposes the hiring of a City Clerk

# BUDGET MESSAGE, MAYOR LEANNE GUIER

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 expense, AWC-RMSA insurance cost was raised by 10% as opposed to over 12% last year due to minimal increase in worker hours and prior year loss experience.



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 2019 will increase over 2018 by 12.4%, which is up from 2017 (7.6%) and 2016 (7.7%). Increases are due to the additional staff of a Community Services assistant, Part Time Court Clerk/Public Safety, Facilities/Maintenance and increases in payroll taxes and COLA for managers along with steps/range adjustments for represented/non-represented staff. There is also the impact of the final negotiated collective bargaining agreement with the uniformed (Police) and Public Works and Clerical unions.

At this time, I am presenting the Pacific City council with the 2019 general fund budget with \$4,875,702 in revenues and \$4,859,520 in expenditures. Starting General Fund Carry Over is projected to be \$2M which is nearly the initial amount budgeted in 2018. Total cash position is projected to decrease in 2019 by \$2.1M due mostly to completion of capital municipal building, road and utility projects.

*Leanne Guier*

CITY OF PACIFIC  
**2019 BUDGET CALENDAR**

**MARCH-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 10TH: BUDGET REQUEST TO ALL DEPARTMENT HEADS
- SEPTEMBER 22ND: COUNCIL RETREAT
- BEFORE SEPTEMBER 10-23: DEPARTMENT HEADS PREPARE ESTIMATES OF REVENUE & EXPENDITURES. CLERK PREPARES ESTIMATES FOR DEBT SERVICE & ALL OTHER ESTIMATES
- SEPTEMBER 24TH: BUDGET ESTIMATES FORM DEPARTMENT HEADS FILED WITH CLERK

**OCTOBER**

- OCTOBER 1ST: 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.
- MID-OCTOBER TO MID-NOVEMBER: 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 19TH: COPIES OF BUDGET AVAILABLE TO PUBLIC
- NOVEMBER 30TH: PROPERTY TAX LEVIES SET & FILED WITH COUNTY

**DECEMBER**

- DECEMBER 3RD: FINAL BUDGET HEARING
- DECEMBER 31ST: BUDGET ADOPTION



# 2019 CITY OF PACIFIC BUDGET ORDINANCE

CITY OF PACIFIC  
WASHINGTON  
ORDINANCE NO. 18-20XX

**AN ORDINANCE OF THE CITY OF PACIFIC, WASHINGTON, ADOPTING THE BUDGET FOR THE YEAR 2019 AND SETTING FORTH THE ESTIMATED REVENUES AND APPROPRIATIONS.**

**WHEREAS**, after notice as prescribed by law, the City Council held public hearings on the 2019 Proposed Budget on November 13, 2018, November 26, 2018 and December 3, 2018, at which time public testimony for or against any part of the budget were heard; and

**WHEREAS**, the 2019 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 2019 and being sufficient to meet the various needs of Pacific during 2019; and

**WHEREAS**, this ordinance was presented for review during a regular City Council workshop on November 19, 2018; and

**WHEREAS**, this ordinance was considered by the City Council for adoption during a regular City Council workshop on November 19, 2018;

**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 2019 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 2019 are set forth in summary form, and are hereby appropriated for expenditure during the year 2019 as set forth below:

# 2019 CITY OF PACIFIC BUDGET ORDINANCE

FUND	FUND NAME	ESTIMATED RESOURCES	APPROPRIATIONS
001	General Fund	\$ 7,462,848.00	\$ 7,462,848.00
098	General Fund Equip Reserve	\$ 393,094.00	\$ 393,094.00
099	General Fund Cumulative Res	\$ 523,055.00	\$ 523,055.00
101	Street Fund	\$ 649,944.00	\$ 649,944.00
107	Tourism	\$ 167,076.00	\$ 167,076.00
209	LID 6 Redemption	\$ 6,000,000.00	\$ 6,000,000.00
210	LID 6 Guarantee	\$ 1,000.00	\$ 1,000.00
300	Municipal Capital Improvement	\$ 630,705.00	\$ 630,705.00
301	Street Improvement	\$ 2,316,390.00	\$ 2,316,390.00
305	Parks Capital Improvement	\$ 178,151.00	\$ 178,151.00
308	Valentine Road	\$ 30,781.00	\$ 30,781.00
309	West Valley Highway Cap Imp	\$ 839,782.00	\$ 839,782.00
310	Stewart/Thornton Rd Project	\$ 4,310,065.00	\$ 4,310,065.00
333	Fire Impact Fees	\$ 229,930.00	\$ 229,930.00
401	Water Operations	\$ 2,371,024.00	\$ 2,371,024.00
402	Sewer	\$ 3,379,361.00	\$ 3,379,361.00
404	Water Revenue Bond Redemp	\$ 1,639,983.00	\$ 1,639,983.00
406	Water Capital Improvement	\$ 2,142,056.00	\$ 2,142,056.00
408	Sewer Cumulative Fund	\$ 906,892.00	\$ 906,892.00
409	Storm	\$ 1,435,377.00	\$ 1,435,377.00
410	Storm water Facilities	\$ 575,201.00	\$ 575,201.00
411	Pierce County Surcharge Fund	\$ 197,357.00	\$ 197,357.00
499	Equipment Reserve	\$ 887,000.00	\$ 887,000.00
601	Customer Deposits	\$ 5,160.00	\$ 5,160.00
630	Developer Deposits	\$ 98,930.00	\$ 98,930.00
635	Pacific Court	\$ 50,000.00	\$ 50,000.00
640	Algona Court	\$ 135,913.00	\$ 135,913.00
	<b>TOTAL All Funds</b>	<b>\$37,557,075.00</b>	<b>\$ 37,557,075.00</b>

**Section 3.** Attachment “A” is adopted as the 2019 Salary schedule and the 2019 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 10TH DAY OF DECEMBER, 2018.**

APPROVED

-----  
Leanne Guier, Mayor

ATTEST

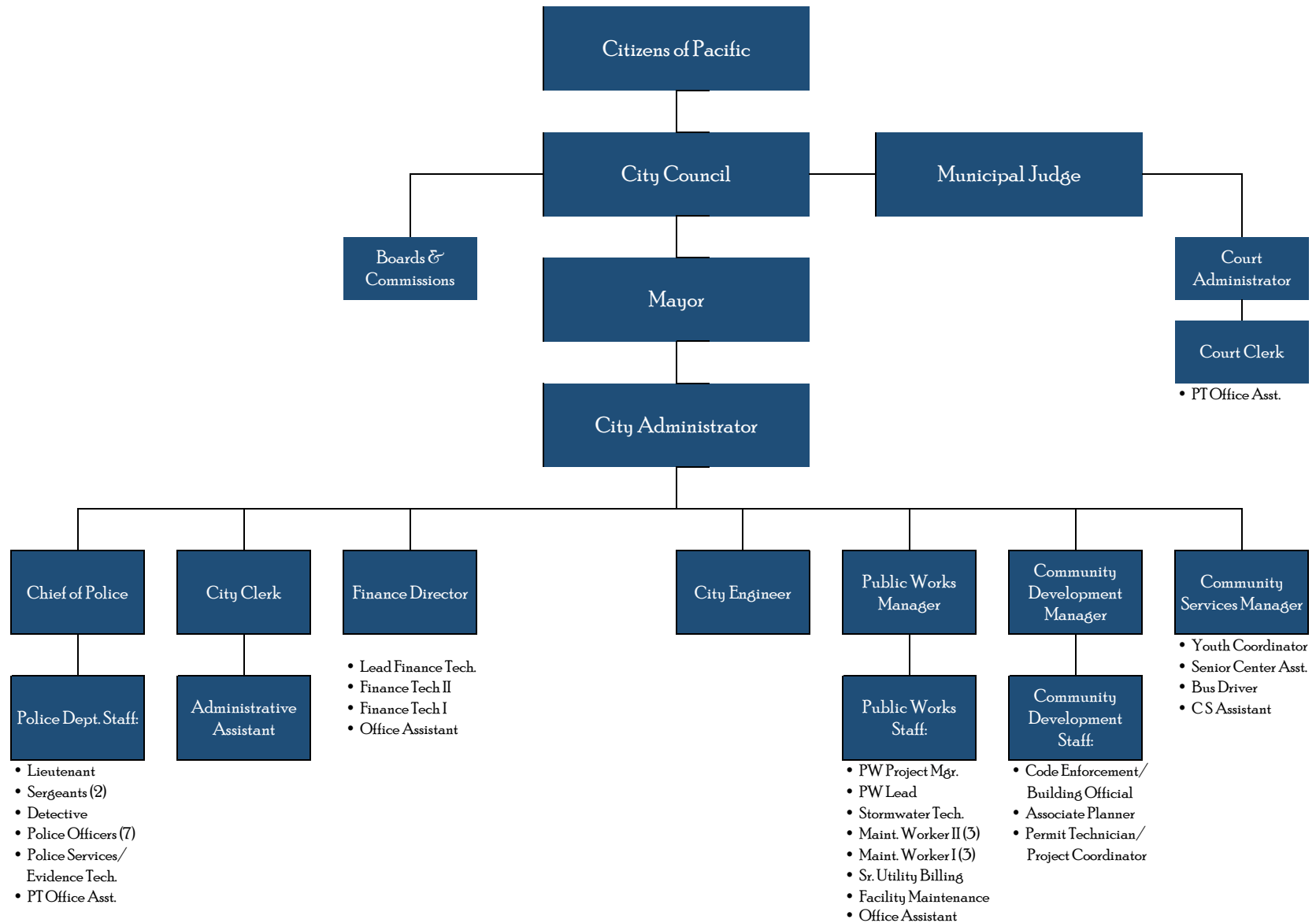
-----  
Nicole Schunke, Interim City Clerk

APPROVED AS TO FORM:

-----  
Kinnon Williams, City Attorney



## 2019 Organization Chart





## 2019 SALARY & AUTHORIZED FTE SCHEDULE

DEPARTMENT	POSITION	FULL TIME EQUIVALENTS NUMBER AUTHORIZED & BUDGETED	MONTHLY SALARY RANGE	
			Minimum	Maximum
Council	Elected Mayor	1	750	750
	Elected Council Member	7	200	200
	<i>Total Elected Officials</i>	<i>8</i>		
Admin.	City Administrator/Finance Director	1	8,700	10,700
	City Clerk	1	5,400	7,400
	Administrative Assistant	1	3,857	4,471
Community Development	Community Development Manager	1	6,800	8,800
	Building Inspector	1	5,032	5,833
	Associate Planner	1	5,032	5,833
	Permit Technician	0.75	4,605	5,338
Community Services	Community Services Manager	1	5,100	7,100
	Youth Services Coordinator	1	3,635	4,214
	Youth Services Assistant	1	3,044	3,529
	Community Services Assistant	1	3,635	4,214
Court	Bus Driver/Activities Coordinator	1	3,230	3,744
	Court Administrator	1	5,100	7,100
	Court Clerk	1.25	4,341	5,032
Finance	Court Assistant	0.25	3,044	3,529
	Lead Finance Technician	1	5,032	5,833
	Finance Technician II	1	4,605	5,338
	Finance Technician I	0.5	3,972	4,605
Police	Office Assistant	1	3,044	3,529
	Police Chief	1	11,000	12,000
	Police Lieutenant	1	8,876	10,128
	Police Sergeant	2	7,697	8,492
	Police Detective	1	5,490	7,335
	Police Officer	7	5,179	6,920
	Police Services/Evidence Technician	1	4,471	5,183
	Office Assistant	0.25	3,100	3,600
Public Works	Public Works Manager	1	7,500	9,500
	City Engineer	1	6,700	8,700
	Public Works Program Coordinator	1	5,032	5,833
	Public Works Lead	1	5,032	5,833
	Stormwater Technician	1	4,743	5,498
	Maintenance Worker II	3	4,471	5,183
	Maintenance Worker I	3	3,972	4,605
	Senior Utility Clerk	1	4,605	5,338
Facilities Maintenance	1	3,426	3,972	
			HOURLY RATES	
Police	Correction Sergeant (1)		25.00	
Police	Correction Officer (3)		17.00	22.00
Public Works	Seasonal Public Works Crew (2)			17.90
<i>Total Authorized &amp; Budgeted Staff</i>		<i>52</i>		



## 2019 SALARY & AUTHORIZED FTE SCHEDULE

DEPARTMENT	POSITION	FULL TIME		
		EQUIVALENTS NUMBER AUTHORIZED & BUDGETED	2018 MONTHLY SALARY	2019 MONTHLY SALARY
Council	Elected Mayor	1	750	750
	Elected Council Member	7	200	200
	<i>Total Elected Officials</i>	<i>8</i>		
Admin.	City Administrator/Finance Director	1	9499	9784
	City Clerk	1	6216	6403
	Administrative Assistant	1	3427	3857
Community Development	Community Development Manager	1	7628	7857
	Building Inspector	1	5339	5833
	Associate Planner	1	5663	5833
	Permit Technician	0.75	3557	3774
Community Services	Community Services Manager	1	6000	6180
	Youth Services Coordinator	1	3635	3857
	Youth Services Assistant	1	n/a*	3044
	Community Services Assistant	1	3635	3857
	Bus Driver/Activities Coordinator	1	3427	3635
Court	Court Administrator	1	5946	6124
	Court Clerk	1.25	3973	4471
	Court Assistant	0.25	n/a*	761
Finance	Lead Finance Technician	1	5339	5663
	Finance Technician II	1	4742	5032
	Finance Technician I	0.5	n/a*	1986
	Office Assistant	1	3044	3230
Police	Police Chief	1	11351	11667
	Police Lieutenant	1	9374	10128
	Police Sergeant	2	8197	8492
	Police Detective	1	7081	7335
	Police Officer	7	6680	6920
	Police Services/Evidence Technician	1	4340	4885
	Office Assistant	0.25	n/a*	761
Public Works	Public Works Manager	1	8284	8533
	City Engineer	1	7498	7723
	Public Works Program Coordinator	1	5498	5833
	Public Works Lead	1	5663	5833
	Stormwater Technician	1	5032	5338
	Maintenance Worker II	3	4742	4885
	Maintenance Worker I	3	4214	4471
	Senior Utility Clerk	1	4742	5032
	Facilities Maintenance	1	n/a*	3426
Police	Correction Sergeant (1)		25.00	25.00
Police	Correction Officer (3)		17.00-22.00	17.00-22.00
Public Works	Seasonal Public Works Crew (2)		17.06	17.56
	<i>Total Authorized &amp; Budgeted Staff</i>	<i>52</i>		

\* new position in 2019

## CITY COUNCIL

The Pacific City Council represents the needs and interests of the citizens of Pacific. The seven-member Council establishes policy for the city, adopts the annual budget and represents Pacific's interest on regional boards and commissions.



# LEGISLATIVE 2019 BUDGET REPORT

City Of Pacific  
MCAG #: 0423

## 001 General Fund

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
511 20 41 001 Professional Services	331.00	330.69	10,000.00	192.50	300.30	0.00	3,543.77	174.40
511 30 41 001 Official Publication-P/W	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511 60 10 001 Legislative - Salaries & Wages	15,906.70	15,906.66	16,800.00	14,513.26	16,800.00	0.00	16,502.23	10,139.97
511 60 21 001 Payroll Taxes	1,217.00	1,216.91	1,285.20	1,110.38	1,285.20	0.00	1,262.47	775.76
511 60 24 001 L&I Benefits	159.75	159.54	157.00	126.53	23.54	0.00	113.43	95.36
511 60 25 001 Unemployment Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511 60 26 001 Legislative - Family Medical Leave	0.00	0.00	0.00	0.00	24.86	0.00	8.29	0.00
511 60 31 001 Supplies Council	3,460.00	3,459.57	7,000.00	2,455.51	3,830.60	0.00	4,763.53	1,971.69
511 60 35 001 Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511 60 43 001 Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511 60 49 001 Training/Dues/Misc	1,259.75	1,259.63	5,000.00	2,217.24	2,887.03	0.00	3,048.93	1,158.96
511 60 51 001 Legislative - Intergovernmental Proc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
511 60 52 001 Legislative - Intergovernmental Pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>511 Legislative</b>	<b>22,334.20</b>	<b>22,333.00</b>	<b>40,242.20</b>	<b>20,615.42</b>	<b>25,151.53</b>	<b>0.00</b>	<b>29,242.64</b>	<b>14,316.14</b>
<b>TOTAL EXPENDITURES:</b>	<b>22,334.20</b>	<b>22,333.00</b>	<b>40,242.20</b>	<b>20,615.42</b>	<b>25,151.53</b>	<b>0.00</b>	<b>29,242.64</b>	<b>14,316.14</b>
<b>FUND GAIN/LOSS:</b>	<b>-22,334.20</b>	<b>-22,333.00</b>	<b>-40,242.20</b>	<b>-20,615.42</b>	<b>-25,151.53</b>	<b>0.00</b>	<b>-29,242.64</b>	<b>-14,316.14</b>

# EXECUTIVE DEPARTMENT

LEANNE GUIER, MAYOR  
RICHARD GOULD, CITY ADMINISTRATOR  
AMY STEVENSON-NESS, CITY CLERK

## MISSION

The mission of the Executive Department is to provide proactive leadership and maintain compliance while addressing the needs of the City and its employees in a timely and professional manner.

## VISION

The vision for the Executive Department is to provide decisive leadership for the City to ensure that the City operates in the most organized and efficient manner.

## THE ORGANIZATION

The City Clerk preserve the legislative history of the City and is responsible for the management and preparation of Council meeting agendas, packets, meeting notices, and the recording of meetings and actions taken; maintains official minutes of all proceedings, records ordinances, resolutions and other City documents and public records.

The Human Resource department is responsible for the overall effectiveness of Human Resource programs, activities and functions, such as personnel, recruitment, on boarding, succession planning, coordinate personnel changes and adjustment with the finance department, serves as the primary contact with Association of Washington Cities and insures compliance with requirements of membership in programs, accepts and managers claims, and is the primary contact for employees with benefit questions.

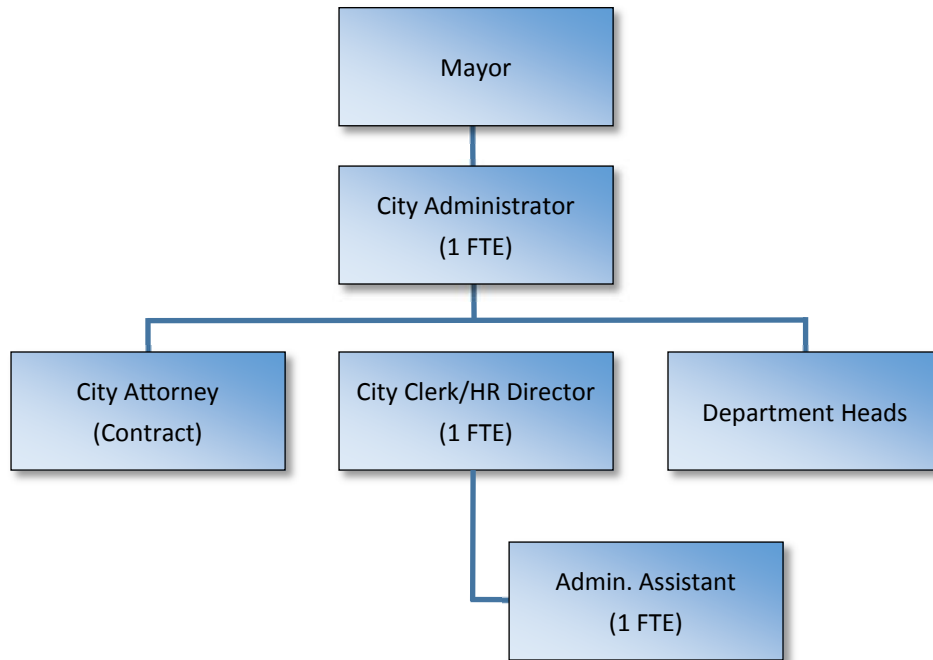
## 2018 MAJOR ACCOMPLISHMENTS

- Redesign of City's website
- Increased Professional Training for City Clerk/Personnel Manager
- Professional Training for the City Administrator hours increased.
- Professional Training for Office Assistant increased
- 77 Boxes sent for destruction from archives

## 2019 MAJOR GOALS

- Update Personnel Policies
- Re-establish the Wellness Committee Budget
- Establish and maintain in house training for employees
- Continuing education for certification
- Records management
- Fill City Clerk position

# ORGANIZATION CHART



## EXECUTIVE DEPARTMENT 2019 BUDGET REPORT

City Of Pacific  
MCAG #: 0423

### 001 General Fund

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
513 10 10 001 Executive - Salaries & Wages	25,601.00	25,600.56	29,152.00	25,728.74	18,607.50	0.00	24,453.50	17,109.77
513 10 21 001 Payroll Taxes	1,959.00	1,958.40	2,231.00	1,968.23	2,741.01	0.00	2,310.34	1,308.88
513 10 22 001 Medical Benefits	1,522.00	1,521.87	1,701.00	1,489.36	5,059.60	0.00	2,760.87	1,003.74
513 10 23 001 Retirement Benefits	1,957.50	1,957.35	2,486.00	2,182.03	3,442.32	0.00	2,628.61	1,379.79
513 10 24 001 L&I Benefits	60.00	59.37	250.00	73.24	202.04	0.00	170.68	44.20
513 10 25 001 Unemployment Taxes	49.00	48.74	81.00	34.25	196.45	0.00	108.82	27.66
513 10 26 001 Family Medical Leave	0.00	0.00	0.00	0.00	53.03	0.00	17.68	0.00
513 10 31 001 Supplies Executive	329.00	328.56	2,000.00	268.62	292.11	0.00	873.70	199.06
513 10 42 001 Executive Communication	707.25	706.19	6,000.00	1,076.91	1,170.76	0.00	2,626.00	594.37
513 10 43 001 Executive Travel	3,346.75	3,346.60	10,000.00	3,148.90	3,523.43	0.00	5,623.39	2,165.17
513 10 49 001 Training/Dues	2,251.00	2,250.47	40,000.00	942.09	1,212.90	0.00	14,487.97	1,064.19
513 Executive	37,782.50	37,778.11	93,901.00	36,912.37	36,501.15	0.00	56,061.55	24,896.83
<b>TOTAL EXPENDITURES:</b>	<b>37,782.50</b>	<b>37,778.11</b>	<b>93,901.00</b>	<b>36,912.37</b>	<b>36,501.15</b>	<b>0.00</b>	<b>56,061.55</b>	<b>24,896.83</b>
FUND GAIN/LOSS:	-37,782.50	-37,778.11	-93,901.00	-36,912.37	-36,501.15	0.00	-56,061.55	-24,896.83

# FINANCE



# FINANCE DEPARTMENT

## RICHARD GOULD, FINANCE DIRECTOR

### MISSION

The mission of the Finance Department is to provide outstanding and timely customer service to Pacific citizens and customers, ensure that the City's financial assets are protected through the implementation of sound financial policies and procedures and to provide users with meaningful financial data. The Finance Department serves as the primary advisor to the Mayor and City Council about financial issues.

### VISION

To excel in providing accurate and timely data, demonstrate integrity in relationships, and foster a keen focus on providing insight to our customers

### THE ORGANIZATION

The Finance Department is responsible for providing accurate and timely information regarding the City's financial affairs. To achieve this, the Department provides the following services:

**Collection of revenue** - Revenue is collected from a variety of sources including tax such as sales tax, property tax, and utility user's tax. Other sources of revenue include grant funds, charges for services, interest earnings, and intergovernmental transfers.

**Distribution of funds** - payments are made to vendors for services and material received. An improved system of issuing checks made the release of funds a reality on a weekly basis. Employee payroll checks and related benefits are paid on a bi-weekly basis.

**Proper transaction recording** - detailed accounting is achieved by recording all financial transactions in the City's financial system using the statewide Budget, Accounting and Reporting System coding structure. Each of these General Ledger Numbers are unique, are individually budgeted, and performance against these budgets are tracked.

**Financial reporting** - Specially designed reports are prepared and distributed monthly. Reports identify the approved budget for line items and performance relative to that budget.

**Budget administration** - A budget is prepared for Council review and approval on a yearly basis. The approved budget is distributed and made available for public review and reference via the internet. Internally, the City's executive staff manages their department's respective budgets.

**Debt management** - Outstanding debt is administered in full accordance with the Official Statements of the City's bond issuance. Accordingly, principal and interest payments are made based on the amortization Schedules and all Disclosure Statements are regularly prepared and issued. From time-to-time, outstanding City debt is analyzed and opinions are provided to Council regarding possible refunding efforts.



# FINANCE DEPARTMENT

## RICHARD GOULD, FINANCE DIRECTOR

**Investment of City funds** - the City's idle cash is invested with the Bond Instruments and Local Government Investment Pool (LGIP).

**Risk Management** - Policies and procedures are established and stringently followed to identify and minimize the City's exposure to risk and potential financial loss. All contracts are reviewed for adequacy and compliance with these policies, and special training classes are held to heighten City employee's and volunteer's awareness of certain high-risk issues.

**Purchasing** - Items required to run and operate the City are procured in accordance with State and Federal requirements.

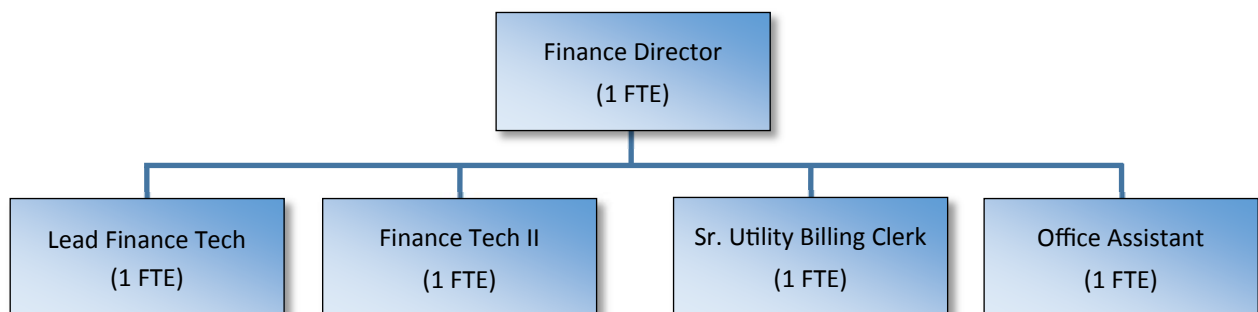
### 2018 MAJOR ACCOMPLISHMENTS

- Implemented software to work with the new utility meter technology
- Added a new office assistant to support customer service and managerial filing and reports
- Successfully completed the 2015 & 2016 Biennial State Audit

### 2019 MAJOR GOALS

- Staff will continue to provide quarterly financial updates at regular City Council meetings for the edification of the general public and elected officials
- Develop and maintain fiscal policies based on program and performance measures while engaging community involvement
- The Finance Department will continue to optimize the use of technology to enhance public services
- The Finance Department will continue to work with the Public Works department to finalize the Utility Billing Policy and Procedures and all associated fee changes
- The Finance Department staff will continue to engage the City Council Finance Committee concerning any and all financial matters deemed to be in the best interest of the City

### ORGANIZATION CHART



## **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 send transfers to other funds.

001 - General Fund is budgeted to transfer out \$243,900:

- \$150,000 to the Street Fund to support annual street operations
- \$90,000 to the General Fund Equipment Reserve Fund for future capital equipment replacement (by department)
- \$3,900 to the Park Fund for future projects

101 – Street Fund is budgeted to transfer out \$56,269:

- \$56,269 to the General Fund for City Shared Costs

209 – LID Redemption Fund is budgeted to transfer out \$30,000:

- \$30,000 to the Valentine Road Project Fund for capital expenses

401 – Water Utility Fund is budgeted to transfer out \$397,147:

- \$151,279 to the General Fund for citywide shared costs
- \$45,000 to the Street Fund to support annual street operations
- \$82,868 to the Water Revenue Bond Redemption Fund for its' portion of debt
- \$100,000 to the Utilities Equipment Reserve Fund future capital equipment

402 – Sewer Utility Fund is budgeted to transfer out \$546,994:

- \$288,880 to the General Fund for citywide shared costs
- \$45,000 to the Street Fund to support annual street operations
- \$75,000 to the Utilities Equipment Reserve Fund for future utilities capital equipment replacement
- \$138,114 to the Water Revenue Bond Redemption Fund for its' portion of debt

404 – Water Revenue Bond Redemption Fund is budgeted to transfer out \$500,000:

- \$300,000 to the Water Capital Fund (406) for Water Meters
- \$200,000 to the Sewer Capital Fund (408) to support pump station capital improvements

406 – Water Capital Improvement Fund is budgeted to transfer out \$100,000:

- \$100,000 to the Roads Capital Improvement Fund

408 - Sewer Capital Fund is budgeted to transfer out \$125,000

- \$125,000 to the Roads Capital Improvement Fund

409 – Stormwater Utilities Fund is budgeted to transfer out \$682,986:

- \$300,000 to the Stormwater Facility Fund
- \$100,000 to the Utilities Equipment Reserve Fund for future utilities capital equipment replacement
- \$77,740 to the General Fund for citywide shared costs
- \$150,000 to the Street Fund to support annual street operations
- \$55,246 to the Water Revenue Bond Reserve for its' portion of debt

410 – Stormwater Facility Fund is budgeted to transfer out \$175,000:

- \$25,000 to the Roads Capital Improvement Fund for road projects
- \$150,000 to the Stewart/Thornton Ave Road Project

FUND	2018 BUDGET- AMENDED	2019 BUDGET
<b>GOVERNMENTAL</b>		
001 GENERAL FUND	\$ 7,698,383	\$ 7,462,848
098 GENERAL FUND EQUIPMENT RESERVE	\$ 492,776	\$ 393,094
099 GENERAL FUND CUMULATIVE RESERVE	\$ 503,750	\$ 523,055
101 STREET FUND	\$ 461,354	\$ 649,944
107 TOURISM FUND	\$ 136,188	\$ 167,076
<b>CAPITAL PROJECTS</b>		
206 LID 3 REDEMPTION FUND		
207 LID 3 RESERVE FUND		
208 2000 FIRE GO BOND FUND		
209 LID 6 REDEMPTION	\$ 6,155,830	\$ 6,000,000
210 LID 6 GUARANTEE FUND	\$ 304,000	\$ 1,000
300 MUNICIPAL CAPITAL IMPROVEMENTS FUND	\$ 940,159	\$ 630,705
301 ROAD CAPITAL IMPROVEMENTS	\$ 1,565,088	\$ 2,316,390
305 PARKS CAPITAL IMPROVEMENT FUND	\$ 106,715	\$ 178,151
308 VALENTINE ROAD PROJECT FUND	\$ 620,438	\$ 30,781
309 WEST VALLEY HIGHWAY CAPITAL IMP	\$ 506,065	\$ 839,782
310 STEWART/THORNTON AVE RD PROJECT	\$ 1,950,970	\$ 4,310,065
333 FIRE CAPITAL IMPROVEMENT	\$ 193,863	\$ 229,930
<b>UTILITIES</b>		
401 WATER FUND	\$ 1,932,271	\$ 2,371,024
402 SEWER FUND	\$ 2,731,601	\$ 3,379,361
403 GARBAGE FUND	\$ -	\$ -
404 WATER REVENUE BOND REDEMPTION FUND	\$ 3,300,000	\$ 1,639,983
406 WATER CAPITAL IMPROVEMENT FUND	\$ 3,235,753	\$ 2,142,056
408 SEWER CUMULATIVE FUND	\$ 1,094,422	\$ 906,892
409 STORMWATER FUND	\$ 1,333,827	\$ 1,435,377
410 STORMWATER FACILITY FUND	\$ 665,190	\$ 575,201
411 PIERCE COUNTY WATER AREA FUND	\$ 210,311	\$ 197,357
499 UTILITIES EQUIPMENT RESERVE FUND	\$ 643,160	\$ 887,000
<b>FUDICIARY FUNDS</b>		
601 CUSTOMER DEPOSITS FUND	\$ 5,160	\$ 5,160
630 DEVELOPER DEPOSITS FUND	\$ 122,261	\$ 98,930
635 PACIFIC COURT	\$ 48,815	\$ 50,000
640 ALGONA COURT FUND	\$ 140,627	\$ 135,913
	<b>\$ 37,098,977</b>	<b>\$ 37,557,075</b>
2019 OPERATING BUDGET	<b>\$ 12,268,021</b>	<b>\$ 12,645,024</b>
2019 CAPITAL BUDGET	<b>\$ 15,600,173</b>	<b>\$ 16,228,415</b>

## FINANCE DEPARTMENT 2019 BUDGET REPORT

City Of Pacific  
MCAG #: 0423

### 001 General Fund

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
514 20 10 001 Salary & Wages	132,210.00	132,209.67	108,170.00	99,146.06	45,711.09	0.00	95,363.70	77,118.58
514 20 12 001 Financial & Record Services - Ove	3,803.00	3,802.79	2,078.67	926.74	1,062.44	0.00	2,314.70	1,576.51
514 20 21 001 Payroll Taxes	10,038.25	10,038.09	8,190.00	7,514.57	8,189.10	0.00	8,805.78	5,850.89
514 20 22 001 Medical Benefits	34,033.00	34,032.92	30,880.00	27,554.80	23,465.07	0.00	29,459.36	20,529.24
514 20 23 001 Retirement Benefits	16,110.25	16,110.20	14,995.00	13,416.04	13,734.13	0.00	14,946.46	9,842.08
514 20 24 001 L&I Benefits	707.50	707.36	854.48	580.22	775.22	0.00	779.07	429.19
514 20 25 001 Unemployment Taxes	424.25	424.04	847.80	219.99	925.24	0.00	732.43	214.68
514 20 26 001 Family Medical Leave	0.00	0.00	0.00	0.00	158.43	0.00	52.81	0.00
514 20 31 001 Admin Supplies	4,796.75	4,796.66	14,000.00	9,601.66	12,863.01	0.00	10,553.25	4,799.44
514 20 35 001 Machinery & Equipment	10.00	0.00	10,000.00	0.00	0.00	0.00	3,336.67	0.00
514 20 41 001 Professional Services	21,794.00	21,793.92	40,000.00	12,027.51	12,873.54	0.00	24,889.18	11,273.81
514 20 42 001 Communication	4,725.00	4,723.97	14,000.00	5,342.34	5,052.36	0.00	7,925.79	3,355.44
514 20 43 001 Travel	1,282.00	1,281.65	7,000.00	5,663.86	4,938.77	0.00	4,406.92	2,315.17
514 20 45 001 Equipment Leases	2,900.00	2,858.83	10,000.00	2,740.54	3,021.63	0.00	5,307.21	1,866.46
514 20 48 001 Vehicle Repairs & Maintenance	10.00	0.00	15,000.00	27.60	43.06	0.00	5,017.69	9.20
514 20 49 001 Training/Dues	15,000.00	13,382.99	16,000.00	15,432.85	18,789.17	0.00	16,596.39	9,605.28
514 21 41 001 Merchant And Bank Fees	7,000.00	5,757.45	12,000.00	4,685.61	5,392.19	0.00	8,130.73	3,481.02
514 23 41 001 Auditing-State	18,000.00	16,609.99	50,000.00	16,130.63	25,015.58	0.00	31,005.19	10,913.54
514 30 31 001 Small Equip	380.00	379.44	6,000.00	790.80	1,190.76	0.00	2,523.59	390.08
514 30 41 001 Imaging & Microfilm Services	10.00	0.00	2,000.00	0.00	0.00	0.00	670.00	0.00
514 30 49 001 Financial & Record Services - Misc	1,183.00	1,182.72	4,000.00	50.00	78.00	0.00	1,753.67	410.91
514 40 51 001 Election Services	14,000.00	13,551.32	40,000.00	13,098.27	20,433.30	0.00	24,811.10	8,883.20
514 90 31 001 Voter Pamphlets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514 Financial, Recording & Electio	288,417.00	283,644.01	406,015.95	234,950.09	203,712.09	0.00	299,381.68	172,864.70
<b>TOTAL EXPENDITURES:</b>	<b>288,417.00</b>	<b>283,644.01</b>	<b>406,015.95</b>	<b>234,950.09</b>	<b>203,712.09</b>	<b>0.00</b>	<b>299,381.68</b>	<b>172,864.70</b>
FUND GAIN/LOSS:	-288,417.00	-283,644.01	-406,015.95	-234,950.09	-203,712.09	0.00	-299,381.68	-172,864.70

# 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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET
CITY CLERK/ PERSONNEL MANAGER	1.00	1.00	1.00	1.00
OFFICE /ADMIN. ASST.	1.00	1.00	1.00	1.00
TOTAL	2.00	2.00	2.00	2.00

### GOALS FOR 2019

#### CLERK TO THE CITY COUNCIL

- CONTINUING UPDATES/CODIFICATION OF PACIFIC MUNICIPAL CODE.
- CONTINUING TRAINING TOWARD MASTER MUNICIPAL CLERK (MMC) STATUS FOR CITY CLERK
- CONTINUING TRAINING TOWARD CERTIFIED MUNICIPAL CLERK (CMC) FOR OFFICE ASSISTANT.
- 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.
- 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 FOR CITY CLERK AND OFFICE ASSISTANT.
- 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
- CONTINUE TO RECRUIT AND REPLACE STAFF AS NEEDED
- FURTHER REVIEW/UPDATE OF PERSONNEL POLICIES
- CONTINUE TO SUPPORT AND PROMOTE THE CITY OF PACIFIC'S WELLNESS COMMITTEE WITH THE GOAL OF OBTAINING THE AWC'S WELLCITY AWARD AND 2% INSURANCE PREMIUM DISCOUNT.

**ACHIEVEMENTS FOR 2018**

- UPDATED PACIFIC MUNICIPAL CODE
- REGULAR ROTATION OF INFORMATION ON CENTRALIZED NOTICE BOARD, WEBSITE, AND CHANNEL 21
- ASSEMBLED/PRODUCED THE CITY OF PACIFIC NEWSLETTER
- COMPLETED UPDATE OF CITY'S WEBSITE
- OBTAINED THE AWC'S WELLCITY AWARD AND 2% INSURANCE PREMIUM DISCOUNT FOR 2019
- ASSEMBLED AND PUBLISHED 58 CITY COUNCIL AGENDAS



# COMMUNITY DEVELOPMENT



# COMMUNITY DEVELOPMENT DEPARTMENT

JACK DODGE, MANAGER

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

## MISSION

To provide easy and understandable information in a responsive manner to our customers.  
To be fair to all and to be result driven.

## VISION

To facilitate the creation of community and to create great places for residents, businesses, and visitors.

## THE ORGANIZATION

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.

**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 and takes in permit applications.

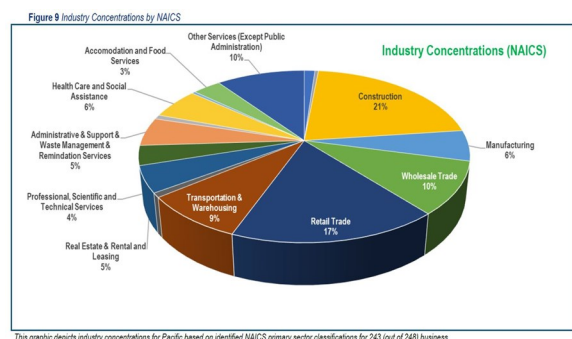
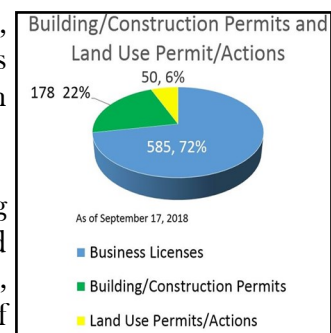
**Growth Planning** - Community Development is responsible for managing the preparation of community plans for long-range growth and development, including the Comprehensive Plan as well as assisting in the preparation of functional plans for transportation, utilities, parks, and public safety. Community Development also assists in the economic development of the City.

**Current Planning:** Current Planning governs all land use codes, permits, and land use actions and reviews all land use permits and actions. Codes planning manages include the building codes, zoning code, subdivision code, environmental codes (SEPA) and shoreline codes.

**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.

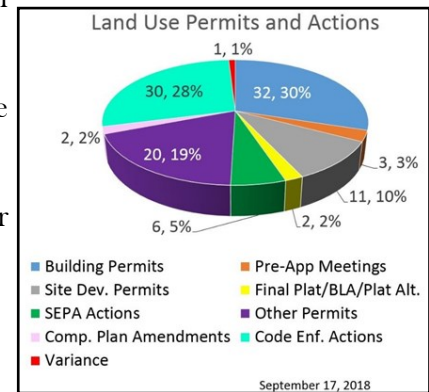
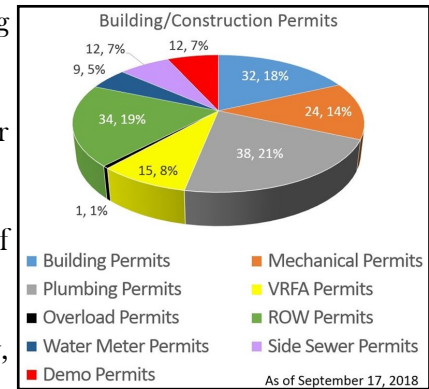
**Economic Development:** Community Development assists with the economic development of the City.

**Boards and Commissions:** Community Development provides support to the City Council, Planning Commission, Park Board and the Hearing Examiner.



## 2018 MAJOR ACCOMPLISHMENTS

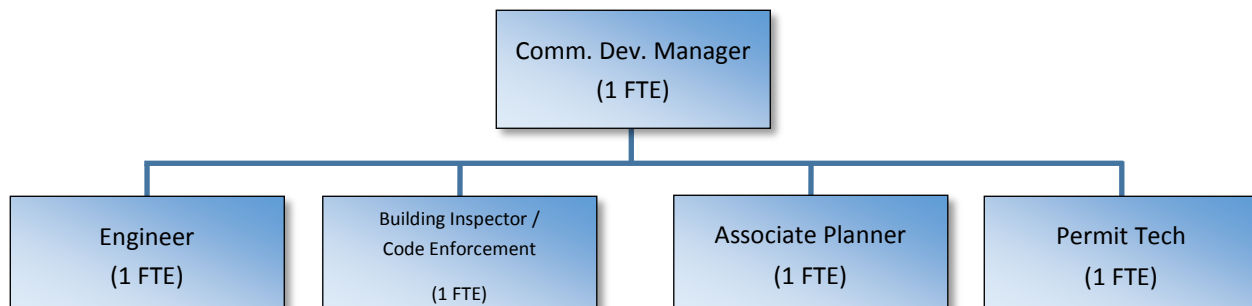
- The completion of the Sumner/Pacific Manufacturing Industrial Center (MIC) Subarea Plan.
- The adoption of Homeless Encampment/Shelter Regulations.
- The adoption of code provisions regulating the location of Mobile Food Vendors in the City.
- The completion of an Economic Development study, partially funded by the Port of Seattle providing a listing of all businesses in the City.
- The processing of approximately 813 development/land use permits (as of September 2018).
- The adoption of new “Concurrency” regulations (Chapter 2.01).
- Adoption of new fence regulations.
- The beginning of the Shoreline Master Program Update.



## 2019 MAJOR GOALS

- Complete the updates to the Comprehensive Plan (Introduction, Community Development, Economic Development and Parks, Open Space, Recreation & Trails)
- Complete the Shoreline Master Program Updates.
- Review and select a permitting program to be considered for purchase in 2020.
- Update the City “Buildable Lands” Inventory to meet State requirements

## ORGANIZATION CHART



# COMMUNITY DEVELOPMENT 2019 BUDGET REPORT

City Of Pacific  
MCAG #: 0423

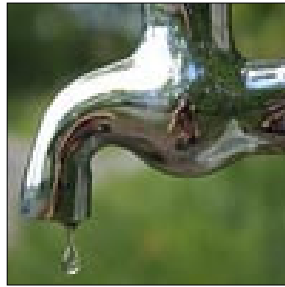
## 001 General Fund

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
558 50 00 001 Scrap Metal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
558 50 10 001 Salary & Wages	17,240.00	17,234.22	26,400.00	30,475.81	65,009.78	0.00	36,216.59	15,903.34
558 50 11 001 Salary & Wages - Dev Engineering	10.00	0.00	0.00	0.00	0.00	0.00	3.33	0.00
558 50 12 001 Building Permits - Overtime	10.00	0.00	54.74	0.00	30.29	0.00	31.68	0.00
558 50 21 001 Building Permits - Payroll Taxes	1,395.00	1,390.17	2,005.00	2,309.10	4,545.81	0.00	2,648.60	1,233.09
558 50 22 001 Building Permits - Medical Benefit	3,940.00	3,938.63	6,600.00	7,426.21	15,061.74	0.00	8,533.91	3,788.28
558 50 23 001 Building Permits - Retirement Ben	2,260.00	2,258.77	3,483.00	3,971.84	7,623.89	0.00	4,455.63	2,076.87
558 50 24 001 Building Permits - L&I Benefits	255.00	254.28	304.00	305.56	683.54	0.00	414.18	186.61
558 50 25 001 Building Permits - Unemployment	60.00	57.34	189.00	54.99	532.11	0.00	260.37	37.44
558 50 26 001 Building Permits - Family Medical	0.00	0.00	0.00	0.00	87.95	0.00	29.32	0.00
558 50 31 001 Supplies	1,465.00	1,461.48	6,000.00	730.98	2,000.00	0.00	3,155.00	730.82
558 50 32 001 Vehicle Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
558 50 40 001 Professional Services For Shoreline	0.00	0.00	0.00	4,200.00	0.00	0.00	0.00	1,400.00
558 50 41 001 Professional Services	28,810.00	28,805.65	30,000.00	13,890.25	12,000.00	0.00	23,603.33	14,231.97
558 50 42 001 Communications	1,610.00	1,606.68	6,000.00	2,573.88	2,500.00	0.00	3,370.00	1,393.52
558 50 43 001 Travel	2,575.00	2,571.01	6,000.00	2,498.13	2,500.00	0.00	3,691.67	1,689.71
558 50 45 001 Equipment Lease	10.00	0.00	10,000.00	0.00	500.00	0.00	3,503.33	0.00
558 50 46 001 Insurance	7,279.71	7,279.71	8,142.53	8,142.53	14,480.13	0.00	9,967.46	5,140.75
558 50 48 001 Repairs & Maintenance	650.00	646.97	10,000.00	509.58	600.00	0.00	3,750.00	385.52
558 50 49 001 Training/Dues	3,385.00	3,383.03	5,000.00	2,223.00	5,500.00	0.00	4,628.33	1,868.68
558 51 41 001 Hearing Examiner	890.00	887.45	6,000.00	1,161.15	3,000.00	0.00	3,296.67	682.87
558 60 10 001 Planning And Community Develop	118,605.00	118,602.63	143,255.14	121,276.40	116,020.07	0.00	125,960.07	79,959.68
558 60 12 001 Planning And Community Develop	10.00	0.00	600.09	45.50	701.83	0.00	437.31	15.17
558 60 21 001 Planning And Community Develop	8,580.00	8,578.82	11,004.93	8,900.29	10,220.24	0.00	9,935.06	5,826.37
558 60 22 001 Planning And Community Develop	24,450.00	24,449.29	28,272.30	25,159.81	20,613.54	0.00	24,445.28	16,536.37
558 60 23 001 Planning And Community Develop	13,960.00	13,956.46	18,269.61	16,080.36	17,140.61	0.00	16,456.74	10,012.27
558 60 24 001 Planning And Community Develop	915.00	913.06	1,006.87	438.07	816.03	0.00	912.63	450.38
558 60 25 001 Planning And Community Develop	375.00	372.79	999.00	244.49	983.81	0.00	785.94	205.76
558 60 26 001 Planning And Community Develop	0.00	0.00	0.00	0.00	197.72	0.00	65.91	0.00
558 60 34 001 Reprinting Comp Plan & Maps	10.00	0.00	3,000.00	0.00	1,500.00	0.00	1,503.33	0.00
558 60 35 001 Small Tools/Minor Equip	255.00	252.96	3,000.00	0.00	0.00	0.00	1,085.00	84.32
558 60 40 001 Engineering For Planning & Comm	455.00	451.25	0.00	0.00	0.00	0.00	151.67	150.42
558 60 41 001 Professional Svcs/Advertising	3,965.00	3,960.40	17,395.52	13,027.00	12,000.00	0.00	11,120.17	5,662.47
558 60 42 001 Communications	1,405.00	1,403.96	2,000.00	475.92	2,100.00	0.00	1,835.00	626.63
558 60 43 001 Travel	10.00	0.00	2,000.00	1,367.67	1,000.00	0.00	1,003.33	455.89
558 60 45 001 Equipment Lease	150.00	148.52	500.00	252.32	200.00	0.00	283.33	133.61
558 60 48 001 Vehicle Repair & Maintenance	10.00	0.00	250.00	46.78	300.00	0.00	186.67	15.59
558 60 49 001 Training/Dues	1,710.00	1,706.00	5,000.00	5,351.00	3,000.00	0.00	3,236.67	2,352.33
558 61 41 001 Advertising	3,065.00	3,062.29	6,000.00	3,087.61	2,600.00	0.00	3,888.33	2,049.97
<b>558 Planning &amp; Community Del</b>	<b>249,774.71</b>	<b>249,633.82</b>	<b>368,731.73</b>	<b>276,226.23</b>	<b>326,049.09</b>	<b>0.00</b>	<b>314,851.84</b>	<b>175,286.68</b>

# PUBLIC WORKS



**STREETS**



**WATER**



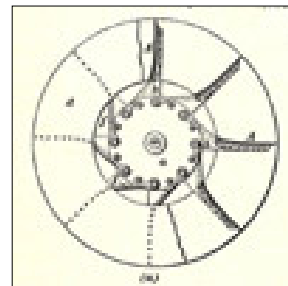
**SEWER**



**STORMWATER**



**PARKS**



**ENGINEERING**

# PUBLIC WORKS DEPARTMENT

JIM MORGAN, MANAGER

## MISSION

Public Works provides essential services to the citizens of Pacific in a prompt, courteous, safe, efficient, and cost-effective manner. Public Works, through its dedicated employees, strives to plan, design, build, maintain, and operate public infrastructure in a manner that respects the environment and the ability of government to adequately preserve these assets for succeeding generations.

## VISION

We, as Public Works staff, pledge to continue to build public confidence, conquer all challenges, and demand the best of ourselves. We will honor our pledge by empowering all employees to provide information and services that exceed our customers' expectations and strengthen our community. Public Works pursues excellence and will be recognized as a leader for our innovative strategies and programs.

## THE ORGANIZATION

The Pacific Public Works Department is organized into seven divisions: Administration and Engineering, Facilities, Fleet and Equipment (FF&E), Parks, Streets, Stormwater, and Staffing. We currently have a Public Works Manager, Public Works Coordinator, Stormwater Technician, Public Works Lead, three Maintenance Worker 2, three Maintenance Worker 1, and an Office Assistant . Public Works also brings on two seasonal employees each year during the summer months.

## ADMINISTRATION & 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.

2018 Accomplishments	2019 Goals
<ul style="list-style-type: none"><li>• Issued 44 right of way permits (thru 11/15/18)</li><li>• Issued 133 work orders (thru 11/15/2018)</li></ul>	<ul style="list-style-type: none"><li>• Complete Facilities and Public Rights-Of-Ways ADA Self-Evaluation And Transition Plan</li><li>• Participate in various regional transportation committees</li><li>• Participate in various regional stormwater committees</li><li>• Develop infrastructure improvement matrices</li><li>• Construct Public Works Facility expansion</li><li>• Continue to update GIS System</li></ul>

# PUBLIC WORKS DEPARTMENT

## JIM MORGAN, MANAGER

### STREETS

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

2018 Accomplishments	2019 Goals
<ul style="list-style-type: none"> <li>• Continue to administered West Valley Highway Improvements</li> <li>• Continue to administer Milwaukee Boulevard Improvements</li> <li>• Continue to administer Stewart Road Improvements</li> <li>• Chip sealed 13,600 sq. yards of roadway.</li> <li>• Received Federal grant funding to complete construction of Milwaukee Boulevard</li> </ul>	<ul style="list-style-type: none"> <li>• Pursue grant funding for Frontage Road</li> <li>• Develop funding strategy to pay for increased street maintenance</li> <li>• Chip seal 15,000 square yards of existing streets.</li> </ul>

### STORMWATER

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.



2018 Accomplishments	2019 Goals
<ul style="list-style-type: none"> <li>• Performed public education and outreach at School Field Trip and Police Department Open House</li> <li>• Completed inspections of all public storm ponds</li> </ul>	<ul style="list-style-type: none"> <li>• Develop matrix of required stormwater system improvements</li> <li>• Increase funding to remove storm drainage debris (catch basin and storm ponds)</li> </ul>

### 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.



2018 Accomplishments	2019 Goals
<ul style="list-style-type: none"> <li>• Issued consumer confidence report in accordance with state reporting timeframes.</li> <li>• Begin meter replacement project</li> <li>• Commission and complete SCADA upgrade study and begin update of SCADA system</li> <li>• Completed energy efficiency analysis of well pumps.</li> </ul>	<ul style="list-style-type: none"> <li>• Develop matrix of required water system improvements.</li> <li>• Replace Water Main on Seattle Boulevard (between 2<sup>nd</sup> SW and 3<sup>rd</sup> SW)</li> <li>• Replace water services on Glacier Avenue</li> </ul>



# PUBLIC WORKS DEPARTMENT

JIM MORGAN, MANAGER

## STAFFING

2018	2019 Goals
<ul style="list-style-type: none"> <li>• Public Works Manager</li> <li>• Full Time City Engineer</li> <li>• Water System Manager (Stormwater Tech Back-up)</li> <li>• Stormwater Technician (Water Manager Back-up)</li> <li>• Public Works Lead</li> <li>• Three Maintenance Worker II</li> <li>• Three Maintenance Worker I</li> <li>• One FTE Office Assistant (filing and scheduling shared with Community Development and City Administrator)</li> </ul>	<ul style="list-style-type: none"> <li>• Public Works Manager</li> <li>• Full Time City Engineer (Shared with Community Development)</li> <li>• Public Works Project Coordinator</li> <li>• Stormwater Technician</li> <li>• Public Works Lead</li> <li>• One Maintenance Worker III</li> <li>• Three Maintenance Worker II</li> <li>• Three Maintenance Worker I</li> <li>• Two Seasonal Workers</li> <li>• One FTE Office Assistant (filing and scheduling shared with Community Development and City Administrator)</li> <li>• One Janitor/Custodian for City Facilities</li> </ul>

## UTILITY RATES

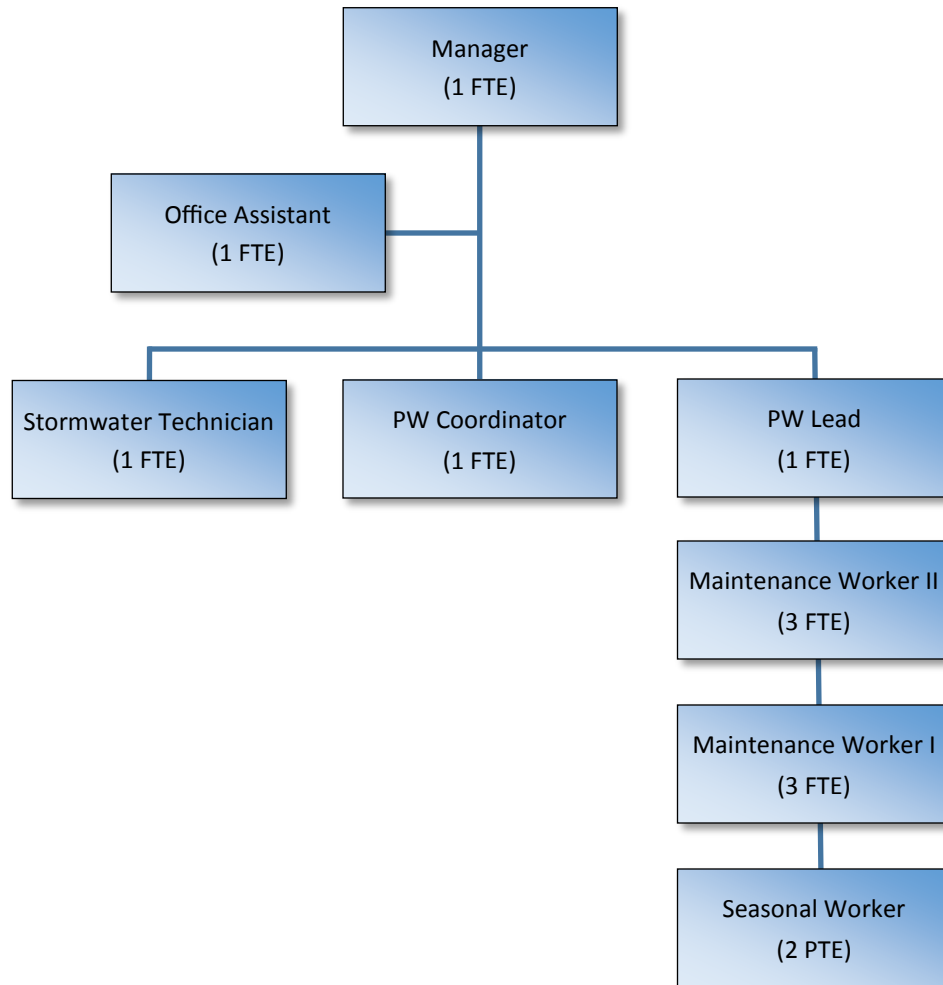
	2018		2019	
	SFR	Com	SFR	Com
<b>Water</b>	<b>\$49.50</b>	<b>\$ 71.90</b>	<b>\$49.50</b>	<b>\$ 71.90</b>
<b>Sanitary Sewer</b>	<b>\$79.47</b>	<b>\$113.52</b>	<b>\$80.58</b>	<b>\$114.63</b>
<b>Storm Water</b>	<b>\$23.82</b>	<b>\$200.98</b>	<b>\$23.82</b>	<b>\$200.98</b>
<b>TOTAL</b>	<b>\$152.79</b>	<b>\$386.40</b>	<b>\$153.90</b>	<b>\$387.51</b>



# PUBLIC WORKS DEPARTMENT

JIM MORGAN, MANAGER

## ORGANIZATION CHART



## PUBLIC WORKS 2019 BUDGET REPORT (STREETS)

City Of Pacific  
MCAG #: 0423

### 101 Street

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	89,578.00	118,577.91	122,533.27	122,533.27	97,803.88	0.00	103,305.05	80,370.39
310 Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320 Licenses & Permits	9,200.00	12,675.00	1,050.00	16,275.00	10,200.00	0.00	6,816.67	9,650.00
330 Intergovernmental Revenues	109,000.00	156,461.29	81,220.73	144,063.32	150,000.00	0.00	113,406.91	100,174.87
340 Charges For Goods & Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360 Interest & Other Earnings	1,000.00	1,432.63	1,550.00	1,775.83	1,940.58	0.00	1,496.86	1,069.49
397 Interfund Transfers	310,000.00	310,000.00	255,000.00	233,750.00	390,000.00	0.00	318,333.33	181,250.00
<b>TOTAL REVENUES:</b>	<b>518,778.00</b>	<b>599,146.83</b>	<b>461,354.00</b>	<b>518,397.42</b>	<b>649,944.46</b>	<b>0.00</b>	<b>543,358.82</b>	<b>372,514.75</b>
542 Streets - Maintenance	479,611.11	456,224.67	441,468.07	419,634.84	475,159.58	0.00	465,412.92	291,953.17
543 Streets Admin & Overhead	0.00	0.00	12,951.41	12,438.62	13,601.17	0.00	8,850.86	4,146.21
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591 Debt Service - Principal Repay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
597 Interfund Transfers	20,388.89	20,388.89	0.00	15,165.10	56,269.24	0.00	25,552.71	11,851.33
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>500,000.00</b>	<b>476,613.56</b>	<b>454,419.48</b>	<b>447,238.56</b>	<b>545,029.99</b>	<b>0.00</b>	<b>499,816.49</b>	<b>307,950.71</b>
<b>FUND GAIN/LOSS:</b>	<b>18,778.00</b>	<b>122,533.27</b>	<b>6,934.52</b>	<b>71,158.86</b>	<b>104,914.47</b>	<b>0.00</b>	<b>43,542.33</b>	<b>64,564.04</b>

## PUBLIC WORKS 2019 BUDGET REPORT (WATER)

City Of Pacific  
MCAG #: 0423

### 401 Water

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	382,964.21	371,705.21	283,792.65	283,792.65	570,433.71	0.00	412,396.86	218,499.29
340 Charges For Goods & Services	1,537,900.79	1,454,954.54	1,598,008.35	1,592,063.06	1,744,540.10	0.00	1,626,816.41	1,015,672.53
350 Fines & Penalties	45,000.00	40,155.15	45,000.00	47,728.30	50,000.00	0.00	46,666.67	29,294.48
360 Interest & Other Earnings	5,840.00	5,679.41	5,970.00	15,226.24	6,250.00	0.00	6,020.00	6,968.55
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>1,971,705.00</b>	<b>1,872,494.31</b>	<b>1,932,771.00</b>	<b>1,938,810.25</b>	<b>2,371,223.81</b>	<b>0.00</b>	<b>2,091,899.94</b>	<b>1,270,434.85</b>
534 Water Utilities	1,055,900.00	901,139.56	983,570.43	967,961.99	1,043,882.41	0.00	1,027,784.28	623,033.85
580 Non Expenditures	250,000.00	250,000.00	0.00	-5.84	0.00	0.00	83,333.33	83,331.39
591 Debt Service - Principal Repay	289,100.00	233,539.21	407,800.00	267,006.54	260,997.56	0.00	319,299.19	166,848.58
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
597 Interfund Transfers	204,022.89	204,022.89	162,900.57	149,325.44	379,147.00	0.00	248,690.15	117,782.78
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>1,799,022.89</b>	<b>1,588,701.66</b>	<b>1,554,271.00</b>	<b>1,384,288.13</b>	<b>1,684,026.97</b>	<b>0.00</b>	<b>1,679,106.95</b>	<b>990,996.60</b>
<b>FUND GAIN/LOSS:</b>	<b>172,682.11</b>	<b>283,792.65</b>	<b>378,500.00</b>	<b>554,522.12</b>	<b>687,196.84</b>	<b>0.00</b>	<b>412,792.98</b>	<b>279,438.26</b>

## PUBLIC WORKS 2019 BUDGET REPORT (SEWER)

City Of Pacific  
MCAG #: 0423

### 402 Sewer

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	27,365.13	27,365.13	98,159.32	98,159.32	522,861.25	0.00	216,128.57	41,841.48
320 Licenses & Permits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340 Charges For Goods & Services	2,305,724.87	2,351,256.58	2,597,641.68	2,607,160.67	2,814,000.00	0.00	2,572,455.52	1,652,805.75
350 Fines & Penalties	18,075.00	18,069.40	29,300.00	27,942.39	35,000.00	0.00	27,458.33	15,337.26
360 Interest & Other Earnings	1,200.00	1,932.10	6,500.00	7,846.49	7,500.00	0.00	5,066.67	3,259.53
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>2,352,365.00</b>	<b>2,398,623.21</b>	<b>2,731,601.00</b>	<b>2,741,108.87</b>	<b>3,379,361.25</b>	<b>0.00</b>	<b>2,821,109.08</b>	<b>1,713,244.03</b>
308 Beginning Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535 Sewer	2,009,624.87	2,009,588.76	2,362,202.91	2,015,894.69	2,478,067.20	0.00	2,283,298.33	1,341,827.82
580 Non Expenditures	0.00	0.00	0.00	-500.00	0.00	0.00	0.00	-166.67
591 Debt Service - Principal Repay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
597 Interfund Transfers	290,875.13	290,875.13	169,398.09	155,281.61	546,993.91	0.00	335,755.71	148,718.91
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>2,300,500.00</b>	<b>2,300,463.89</b>	<b>2,531,601.00</b>	<b>2,170,676.30</b>	<b>3,025,061.11</b>	<b>0.00</b>	<b>2,619,054.04</b>	<b>1,490,380.06</b>
<b>FUND GAIN/LOSS:</b>	<b>51,865.00</b>	<b>98,159.32</b>	<b>200,000.00</b>	<b>570,432.57</b>	<b>354,300.14</b>	<b>0.00</b>	<b>202,055.05</b>	<b>222,863.96</b>

## PUBLIC WORKS 2019 BUDGET REPORT (STORM)

City Of Pacific  
MCAG #: 0423

### 409 Storm

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	735,938.00	713,402.75	307,455.89	307,455.89	308,576.67	0.00	450,656.85	340,286.21
330 Intergovernmental Revenues	25,000.00	25,000.00	21,000.00	0.00	0.00	0.00	15,333.33	8,333.33
340 Charges For Goods & Services	835,965.00	801,707.29	989,770.11	1,018,354.37	1,110,500.00	0.00	978,745.04	606,687.22
350 Fines & Penalties	9,000.00	7,924.70	12,101.00	11,453.04	10,000.00	0.00	10,367.00	6,459.25
360 Interest & Other Earnings	7,500.00	7,258.68	3,500.00	5,811.52	6,300.00	0.00	5,766.67	4,356.73
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>1,613,403.00</b>	<b>1,555,293.42</b>	<b>1,333,827.00</b>	<b>1,343,074.82</b>	<b>1,435,376.67</b>	<b>0.00</b>	<b>1,460,868.89</b>	<b>966,122.75</b>
531 Storm Water Services	487,805.00	486,029.40	640,158.62	524,177.31	628,582.44	0.00	585,515.35	336,735.57
538 Combined Utilities	19,325.00	19,191.40	19,300.00	16,213.86	14,500.00	0.00	17,708.33	11,801.75
542 Streets - Maintenance	3,008.07	2,834.73	4,000.00	1,399.42	9,500.00	0.00	5,502.69	1,411.38
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591 Debt Service - Principal Repay	14,800.00	14,720.07	4,910.00	4,906.69	9,820.00	0.00	9,843.33	6,542.25
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
597 Interfund Transfers	725,061.93	725,061.93	523,339.49	479,727.93	682,986.10	0.00	643,795.84	401,596.62
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>1,250,000.00</b>	<b>1,247,837.53</b>	<b>1,191,708.11</b>	<b>1,026,425.21</b>	<b>1,345,388.54</b>	<b>0.00</b>	<b>1,262,365.55</b>	<b>758,087.58</b>
<b>FUND GAIN/LOSS:</b>	<b>363,403.00</b>	<b>307,455.89</b>	<b>142,118.89</b>	<b>316,649.61</b>	<b>89,988.13</b>	<b>0.00</b>	<b>198,503.34</b>	<b>208,035.17</b>

## PUBLIC WORKS 2019 BUDGET REPORT (PARKS)

City Of Pacific  
MCAG #: 0423

### 001 General Fund

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
544 80 25 005 Park Facilities -Unemployment Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
576 80 10 001 Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
576 80 10 005 Park Facilities - Salaries & Wages	92,035.00	92,033.22	88,133.29	91,058.32	128,561.82	0.00	102,910.04	61,030.51
576 80 12 001 Overtime	0.00	0.00	900.81	0.00	0.00	0.00	300.27	0.00
576 80 12 005 Park Facilities - Overtime	525.00	524.96	500.00	600.01	1,456.58	0.00	827.19	374.99
576 80 13 005 Pager/On Call OT	201.00	200.23	0.00	0.00	0.00	0.00	67.00	66.74
576 80 21 001 Park Facilities - TEMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
576 80 21 005 Park Facilities - Payroll Taxes	6,970.00	6,967.61	6,981.84	6,888.95	7,144.51	0.00	7,032.12	4,618.85
576 80 22 001 Park Facilities - LTD Temp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
576 80 22 005 Park Facilities - Medical Insurance	19,715.00	19,710.53	17,489.31	17,752.22	18,006.39	0.00	18,403.57	12,487.58
576 80 23 001 Park Facilities - Benefit Temp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
576 80 23 005 Park Facilities - Retirement Benefit	8,800.00	8,799.11	8,915.07	8,643.28	9,638.57	0.00	9,117.88	5,814.13
576 80 24 005 Park Facilities - L&I Benefits	3,850.00	3,845.32	4,636.97	3,271.31	4,134.01	0.00	4,206.99	2,372.21
576 80 25 005 Park Facilities -Unemploment Tax	300.00	283.65	1,549.80	176.98	888.09	0.00	912.63	153.54
576 80 26 005 Park Facilities - Family Medical Le	0.00	0.00	0.00	0.00	138.22	0.00	46.07	0.00
576 80 31 005 Supplies/Consumables	2,995.00	2,989.60	7,000.00	3,080.02	3,091.19	0.00	4,362.06	2,023.21
576 80 41 006 Professional Services	10.00	0.00	1,000.00	59.42	1,000.00	0.00	670.00	19.81
576 80 47 005 Utilities	205.00	204.46	500.00	202.77	147.45	0.00	284.15	135.74
576 80 47 006 Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
576 80 48 005 Repairs & Maintenance	11,845.00	11,841.58	6,000.00	5,775.62	6,221.37	0.00	8,022.12	5,872.40
576 80 48 006 Repair/Maint Pocket Parks	10.00	0.00	0.00	0.00	0.00	0.00	3.33	0.00
<b>576 Park Facilities</b>	<b>147,461.00</b>	<b>147,400.27</b>	<b>143,607.09</b>	<b>137,508.90</b>	<b>180,428.20</b>	<b>0.00</b>	<b>157,165.43</b>	<b>94,969.72</b>
<b>TOTAL EXPENDITURES:</b>	<b>147,461.00</b>	<b>147,400.27</b>	<b>143,607.09</b>	<b>137,508.90</b>	<b>180,428.20</b>	<b>0.00</b>	<b>157,165.43</b>	<b>94,969.72</b>
<b>FUND GAIN/LOSS:</b>	<b>-147,461.00</b>	<b>-147,400.27</b>	<b>-143,607.09</b>	<b>-137,508.90</b>	<b>-180,428.20</b>	<b>0.00</b>	<b>-157,165.43</b>	<b>-94,969.72</b>

## PUBLIC WORKS 2019 BUDGET REPORT (PARKS)

City Of Pacific  
MCAG #: 0423

### 305 Parks Capital Improvement

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
544 80 35 005 Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
576 80 35 005 Equipment	0.00	0.00	500.00	376.36	570.19	0.00	356.73	125.45
576 80 41 005 Parks Professional Svcs	2,000.00	682.14	6,000.00	505.00	0.00	0.00	2,666.67	395.71
576 80 46 005 Insurance	7,000.00	3,934.98	4,415.00	4,401.37	4,826.71	0.00	5,413.90	2,778.78
576 80 49 005 Miscellaneous	500.00	0.00	1,000.00	422.62	640.27	0.00	713.42	140.87
576 80 63 005 Park Facilities - Other Improvemen	3,000.00	0.00	5,000.00	0.00	0.00	0.00	2,666.67	0.00
576 81 41 005 Park Facilities - Park Professional S	10,000.00	1,114.00	5,000.00	0.00	0.00	0.00	5,000.00	371.33
586 80 49 005 Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>576 Park Facilities</b>	<b>22,500.00</b>	<b>5,731.12</b>	<b>21,915.00</b>	<b>5,705.35</b>	<b>6,037.17</b>	<b>0.00</b>	<b>16,817.39</b>	<b>3,812.16</b>
<b>TOTAL EXPENDITURES:</b>	<b>22,500.00</b>	<b>5,731.12</b>	<b>21,915.00</b>	<b>5,705.35</b>	<b>6,037.17</b>	<b>0.00</b>	<b>16,817.39</b>	<b>3,812.16</b>
<b>FUND GAIN/LOSS:</b>	<b>-22,500.00</b>	<b>-5,731.12</b>	<b>-21,915.00</b>	<b>-5,705.35</b>	<b>-6,037.17</b>	<b>0.00</b>	<b>-16,817.39</b>	<b>-3,812.16</b>

# POLICE





# Police Department

## Mike Sanford, Interim Chief of Police

### MISSION

The mission for every member of the Pacific Police 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.

### VISION

The Pacific Police Department strives to be a regional leader in the law enforcement community that provides excellent customer service to the citizens we serve. Our vision is to create an environment throughout the City of Pacific in which residents can carry on with the priorities in their lives without the stress of criminal behavior in their neighborhoods and businesses.

### THE ORGANIZATION

The Pacific Police Department is currently organized as a single Department around two functions.

### ADMINISTRATION

The Administration of the Department consists of the Chief of Police, the Records Clerk, (*and the proposed part time position of Police Records/Evidence Specialist*). The Chief is responsible for the overall management and administration of the Police Department. The Records Specialist is responsible for all records related matters as well as overall evidence management. The expenditures in this division are used to fund these positions, necessary materials and services for administrating the department, and some overall departmental expenses.

### OPERATIONS

The Chief is responsible for the overall operations of the Department which consists of (1) Lieutenant, (2) Sergeants, (6) Patrol Officers, (1) Traffic Officer, and (1) Detective. The Lieutenant has supervisory responsibility over the two Sergeants, a Traffic Officer, and Detective. The Lieutenant is directly responsible for Crime Prevention and Community Education practices within the community as well as providing oversight to the Patrol function. The Chief of Police also serves as the Emergency Management Director in partnership with Public Works Management for the City of Pacific and is responsible for the maintenance and operations of the Comprehensive Emergency Management Plan as well as educating the citizens on awareness and preparedness.

The Sergeants' are responsible for the supervision of the (6) patrol officers, our Training Program, and our Field Training Program. The Sergeants are also tasked with administering Internal Projects when needed and responding to emergency service calls to assist Patrol.

# Police Department

## Mike Sanford, Interim Chief of Police

### OPERATIONS CONTINUED

The Detective is responsible for overseeing and conducting criminal investigations, follow-up investigations, and for the dissemination of criminal information. The Detective is also responsible for all aspects of our city's sex offender registration requirements.

Patrol Officers are responsible for general patrol, responding to calls for service, initial case investigation community policing and traffic enforcement. The Traffic Officer is assigned to educate community members and enforce traffic laws, educate people via our Traffic School, provide Commercial Vehicle Enforcement, and serve as needed in other capacities.

### 2018 MAJOR ACCOMPLISHMENTS

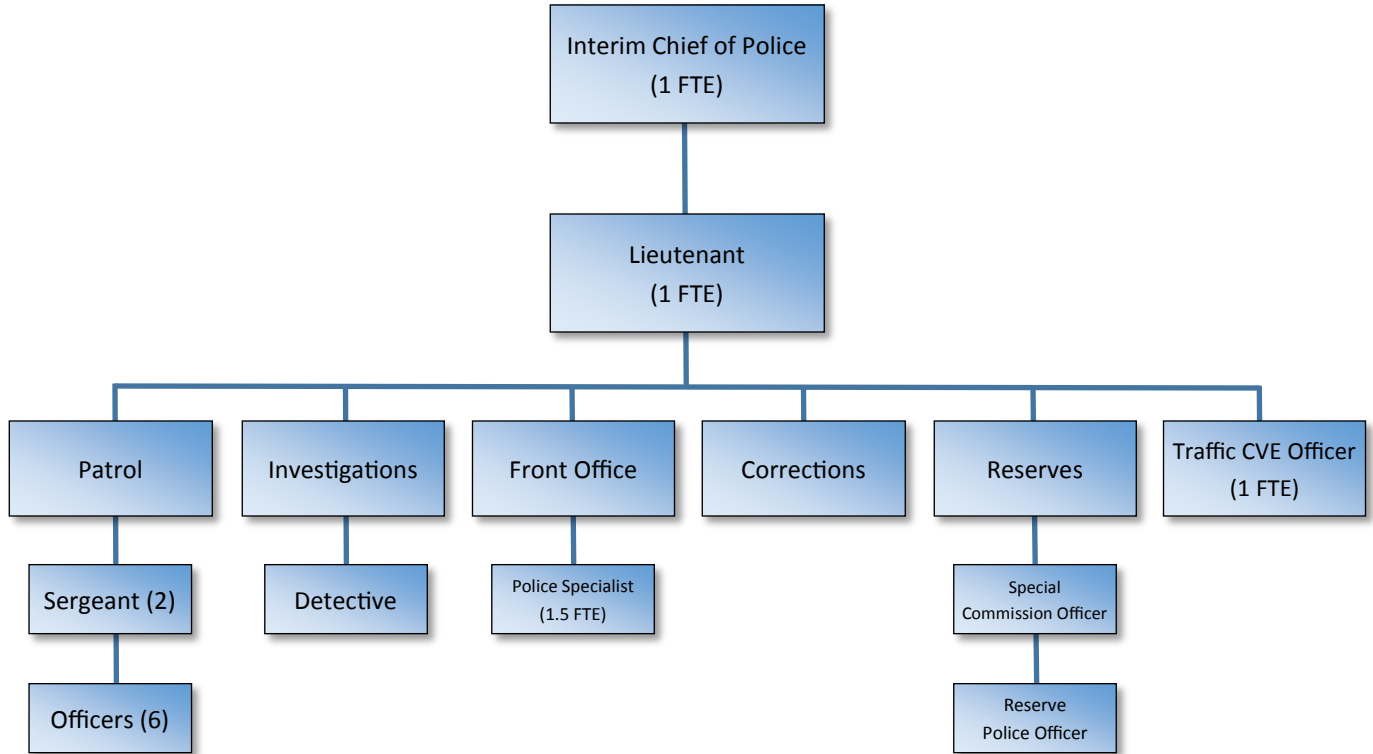
- Maintained a staff of dedicated officers to serve the community
- Met and/or exceeded all training requirements from the WSCJTC
- Partnered in establishment of a Purple Lights Night Fundraising event
- Began process of identifying, selecting, and recruiting a new Police Chief
- Updated all sex offender registration information
- Completed a LEMAP study of the Police Department
- Began work on the updated Emergency Management CEMP Plan

### 2019 MAJOR GOALS

- Replace all handguns with Glock 17 Gen-5 firearms
- Hire a Police Chief
- Fund a part time position in order to support Records and evidence
- Replace all Stop Sticks with next generation product
- Complete the Comprehensive Emergency Management Plan update
- Update policy Manual based on LEMAP results
- Insure all Ballistic vests are current and up to date by replacing 5 additional vests
- Place equipment on a lifecycle rotation schedule. (I.e. computers, Tasers, cameras)
- Update Reserve Police Officer Program
- Insure Department meets all requirements for accreditation
- Insure department has certified instructors for WASPC Accreditation
- Apply systems thinking to our organization
- Complete an audit of Follow-up work

# POLICE DEPARTMENT

MIKE SANFORD, INTERIM CHIEF OF POLICE



# POLICE DEPARTMENT 2019 BUDGET REPORT

City Of Pacific  
MCAG #: 0423

Source Code 521 To: 521

## 001 General Fund

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310 Taxes	200,000.00	190,471.02	208,000.00	188,606.05	203,576.32	0.00	203,858.77	126,359.02
330 Intergovernmental Revenues	119,487.00	102,570.41	113,200.00	89,143.12	95,052.25	0.00	109,246.42	63,904.51
340 Charges For Goods & Services	16,975.00	16,677.97	4,000.00	2,272.00	2,470.97	0.00	7,815.32	6,316.66
360 Interest & Other Earnings	2,380.00	2,072.03	1,565.00	1,436.81	2,176.77	0.00	2,040.59	1,169.61
390 Other Financing Sources	40,777.25	40,777.17	0.00	0.00	0.00	0.00	13,592.42	13,592.39
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>379,619.25</b>	<b>352,568.60</b>	<b>326,765.00</b>	<b>281,457.98</b>	<b>303,276.31</b>	<b>0.00</b>	<b>336,553.52</b>	<b>211,342.19</b>
521 Law Enforcement	1,922,607.00	1,922,362.42	2,236,977.26	1,916,370.72	2,204,935.87	0.00	2,121,506.71	1,279,577.71
523 Detention/Correction	208,415.00	208,414.68	305,000.00	214,515.57	221,369.01	0.00	244,928.00	140,976.75
528 Dispatch Services	290,000.00	285,588.11	350,000.00	219,464.04	290,000.00	0.00	310,000.00	168,350.72
554 Environmental Services	27,180.00	27,176.49	60,000.00	29,106.19	33,421.94	0.00	40,200.65	18,760.89
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591 Debt Service - Principal Repay	28,625.00	28,619.91	0.00	0.00	0.00	0.00	9,541.67	9,539.97
594 Capital Expenditures	10.00	0.00	0.00	0.00	0.00	0.00	3.33	0.00
597 Interfund Transfers	80,000.00	80,000.00	60,000.00	55,000.00	50,000.00	0.00	63,333.33	45,000.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>2,556,837.00</b>	<b>2,552,161.61</b>	<b>3,011,977.26</b>	<b>2,434,456.52</b>	<b>2,799,726.82</b>	<b>0.00</b>	<b>2,789,513.69</b>	<b>1,662,206.04</b>
<b>FUND GAIN/LOSS:</b>	<b>-2,177,217.75</b>	<b>-2,199,593.01</b>	<b>-2,685,212.26</b>	<b>-2,152,998.54</b>	<b>-2,496,450.51</b>	<b>0.00</b>	<b>-2,452,960.17</b>	<b>-1,450,863.85</b>

# COURT



# MUNICIPAL COURT

## KELLY RYDBERG, COURT ADMINISTRATOR

### MISSION

The mission of the Pacific Municipal Court is to promptly, fairly, and accurately resolve legal matters that come before the court, to be open and accessible to all court users, and to instill public trust and confidence in the operation of the court.

### VISION

The Court currently has one appointed Judge, one Court Administrator, one Court Clerk and one part-time support staff member. The City has one contract Public Defender and one contract Prosecuting Attorney.

### THE ORGANIZATION

We are a Court of Limited Jurisdiction that handles only gross misdemeanors, misdemeanors and infractions cases. Note: The only significant difference between simple misdemeanors and gross misdemeanors is the maximum punishment a judge could impose: Misdemeanor: Up to 90 days in jail and up to a \$1,000 fine. Gross misdemeanor: Up to 364 days in jail and up to a \$5,000 fine.

The Court Administrator, under the direction of the Presiding Judge, oversees the daily functions of the court and maintains administrative and court records. With the support of the Court Staff, the court is responsible for assisting the public with telephone and front counter inquiries regarding court procedures, maintain court files, and prepare court calendars for upcoming court proceedings. The Court staff assists the Judge with courtroom functions for various types of hearings and updates court dockets in the Judicial Information System (JIS) of what transpired in each individual case. Daily/monthly/yearly accounting reports are prepared by the administrator. The court staff currently monitors all defendants for compliance of court ordered conditions for any treatment, jail time, fines, and any new violations as well as monitor collection assignments of court fines.

Since 2009, the Pacific Municipal Court has been providing the City of Algona's court services to the public. Judge Rochon is empowered to perform marriage ceremonies under the laws of the State of Washington and provides this service and is available to those interested.

## 2018 MAJOR ACCOMPLISHMENTS

- Hired 2 new staff - one full time clerk to replace our clerk who retired and one .20 clerk
- As of August 31, 2018 there were a total of 1097 filings by Pacific PD and 453 filings by Algona PD - last year at this time, Pacific had 2076 and Algona had 557.
- As of August 31, 2018 the Court held 4051 hearings compared to 3600 for the same period last year
- Implemented 'plain paper' warrant and hearing notice printing in October - lowering forms costs (supplies)
- Continuing education with regional training and conference attendance, up to 7 days each year
- Cleaned up archives, organized files in the office for space needs
- We are using video court along with transporting prisoners for court hearings

## 2019 MAJOR GOALS

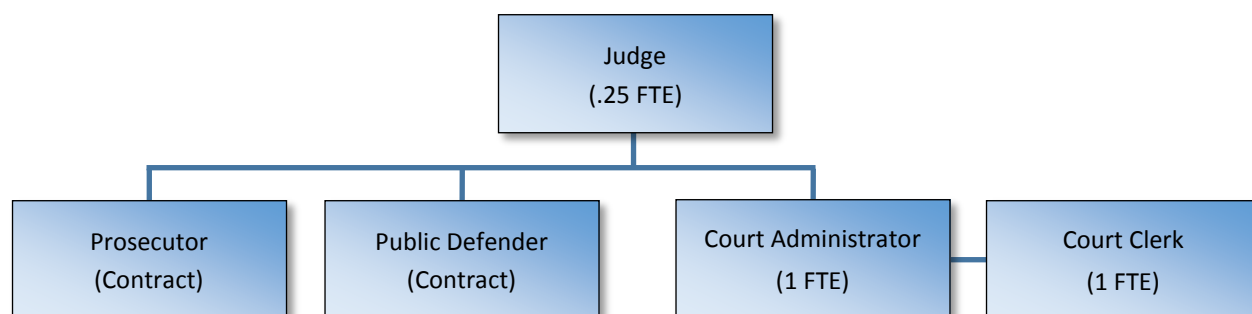
- Obtaining online credit card payment capabilities; the company we are looking at, [GovPayNet](#), does not charge the city anything - all costs are put on the consumer if they choose to use this service
- Looking into obtaining an ultraviolet counterfeit detector; can be used for cash, driver licenses or ID cards, passports, and some checks or money orders
- Looking into a paper 'light' option for court files
- 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

## BUDGET COMMENTS

Our 2019 Budget request increased from 2018. The 2019 budget request includes a 2<sup>nd</sup> part time position being requested (8 hours a week), higher supplies budget (state required forms), increase in judge's time - extra 3 full days a year for court, and a higher jury payment budget. There will be a decrease in interest from criminal cases in collections due to HB 1783. (Current total, both infraction & criminal, for 2018 Jan to Oct is \$7614.92)

### Increase includes:

- Salaries / benefits annual increases
- Part time position for a jury coordinator/file clerk. Also could be utilized for vacation/ court day/conference/emergency coverage estimated at \$14,500.00 for the year.
- 2 regional trainings per year, one-line staff conference and one Presiding Judge / Administrator conference every few years, one Administrator conference every year



## COURT 2019 BUDGET REPORT

City Of Pacific  
MCAG #: 0423

Source Code 002 To: 002

001 General Fund

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
340 Charges For Goods & Services	1,000.00	894.75	0.00	0.00	0.00	0.00	333.33	298.25
360 Interest & Other Earnings	875.00	855.68	0.00	0.00	0.00	0.00	291.67	285.23
<b>TOTAL REVENUES:</b>	<b>1,875.00</b>	<b>1,750.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>625.00</b>	<b>583.48</b>
 FUND GAIN/LOSS:	 1,875.00	 1,750.43	 0.00	 0.00	 0.00	 0.00	 625.00	 583.48



## COURT 2019 BUDGET REPORT

City Of Pacific  
MCAG #: 0423

Source Code 002 To: 002

### 097 Pacific Municipal Court

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	0.00	0.00	81,619.60	81,619.60	57,373.80	0.00	46,331.13	27,206.53
340 Charges For Goods & Services	259,306.00	259,257.22	273,535.00	176,575.58	226,631.66	0.00	253,157.55	145,277.60
350 Fines & Penalties	133,634.00	132,930.45	146,866.88	116,022.71	143,990.32	0.00	141,497.07	82,984.39
360 Interest & Other Earnings	8,310.00	8,302.27	13,515.00	8,951.18	10,120.75	0.00	10,648.58	5,751.15
380 Non Revenues	169,101.66	162,440.95	301,536.05	182,706.28	185,866.81	0.00	218,834.84	115,049.08
<b>TOTAL REVENUES:</b>	<b>570,351.66</b>	<b>562,930.89</b>	<b>817,072.53</b>	<b>565,875.35</b>	<b>623,983.34</b>	<b>0.00</b>	<b>670,469.18</b>	<b>376,268.75</b>
512 Judicial	274,220.00	269,792.20	320,051.80	283,728.22	313,509.57	0.00	302,593.79	184,506.81
515 Legal Services	79,200.00	79,196.68	127,553.00	110,682.17	130,000.00	0.00	112,251.00	63,292.95
580 Non Expenditures	164,378.59	162,453.09	180,197.00	151,824.54	150,446.00	0.00	165,007.20	104,759.21
<b>TOTAL EXPENDITURES:</b>	<b>517,798.59</b>	<b>511,441.97</b>	<b>627,801.80</b>	<b>546,234.93</b>	<b>593,955.57</b>	<b>0.00</b>	<b>579,851.99</b>	<b>352,558.97</b>
<b>FUND GAIN/LOSS:</b>	<b>52,553.07</b>	<b>51,488.92</b>	<b>189,270.73</b>	<b>19,640.42</b>	<b>30,027.77</b>	<b>0.00</b>	<b>90,617.19</b>	<b>23,709.78</b>

# COMMUNITY SERVICES



# Community Services Department

Corri Lewis, Manager

## MISSION

The Community Services Department aspires to insure a strong and healthy community by promoting and providing social, physical and personal recreation activities for all ages. The Senior Center focuses on those activities as well as providing nutritious meals for seniors five days a week. The Community Services Department services the City of Pacific as well as neighboring cities of Algona and Auburn.

## VISION

Maintain current events calendar, while pursuing opportunities to engage the community of Pacific with City sponsored activities. Grow the current programs and staff to serve the diverse city residents.

## THE ORGANIZATION

### Civic Center:

The Center is open to residents of all ages with program specific times and dates.

Tiny Tots and their caregivers meet Monday-Friday from 9-11:30am. A variety of large muscle and quiet activities are offered on a routine basis. The parents and caregivers are required to be present, and have come to expect and rely upon each other to support their efforts. They have created a “Tribe” if you will.

The Gym remains open throughout the day, and is often used by local adults during their lunch hour for basketball.

In the afternoons, the Center is open to all ages and activities are abundant. Tables are available for homework time, basketball games are held, and activity abounds!

Pack the Pack is still running strong, and serves between 12-20 youth per week.

The Civic Center is rented out each Thursday, Saturday and Sunday to long-term renters.

### Senior Center:

The Senior Center is open Monday-Friday and serves a nutritious meal each day. Monday the meal is prepared by City Staff, and is open to the community. Tuesday-Friday, Catholic Community Services provides a trained cook to prepare meals for participants over 60 years old (younger can enjoy lunch for a fee).

Planned activities throughout the day are specific to the needs of the older generations. Brain function, mobility and exercise being the top focuses of the activities provided. The Senior Center staff has worked diligently to provide a “Third Space” where everyone feels comfortable and valuable. We jokingly refer to the Senior Center as, “Cheers!” and even have a Norma of our own!

The Senior Center is rented out every Sunday, and more recently, every Wednesday evening. Pacific Partnerships uses the Center for their meetings monthly.

# Community Services Department

Corri Lewis, Manager

## 2018 MAJOR ACCOMPLISHMENTS

- Awarded 3 grants totaling \$293,869.00
- Purchased CCS equipment (CCS) Fall 2018
  - Senior Center remodel due to begin January 2019 (VSHSL)
  - Civic Center remodel due to begin Spring 2019 (CDBG)
- Started and maintained Pack the Pack (12-20 each week!)
- Successful Citizen Appreciation Dinner
- Started a Facebook page (and have a following!)
- First Annual Harvest Carnival hosted with Valley Bible Church: over 200 children attended
- Re-branded all signs including the signage at the Senior Center parking lot
- Free summer lunch program
- Community Yard Sale weekend
- Started staff training, ongoing
- Monthly newsletter

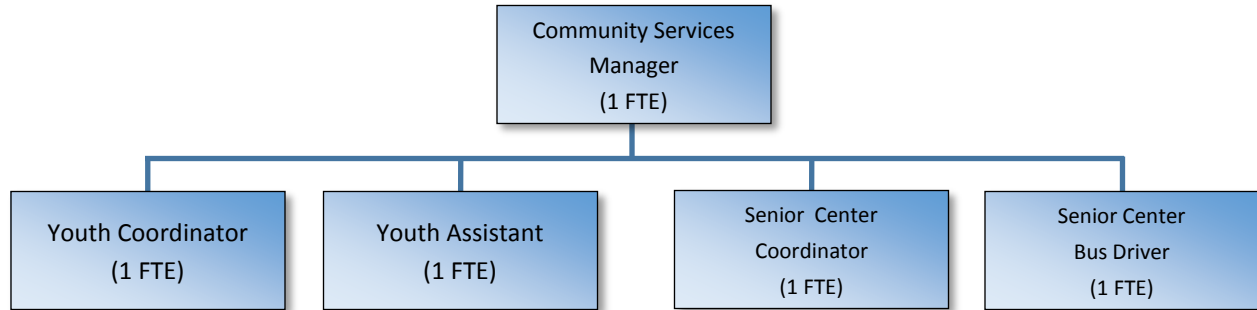
## 2019 MAJOR GOALS

- **Increased funding:**
  - Additional Veterans, Seniors, Human Services Grant
  - Manage building projects
  - Comcast media (computers in Civic and Senior Center)
  - Bill and Melinda Gates (Pack the Pack funding, summer camp)
- **Increased Rental Revenue**
  - Advertise rental space
  - Seek out clubs and organizations
  - Party planning
- **Increased Participation, Seniors:**
  - Continue Lunch and Learn guest speakers
  - Special outings
    - Live theater
    - Music in the park
    - Hosted bus trips
- **Increased Participation, Youth/Families:**
  - After School Snacks
  - Parent support group/learning opportunities
  - Special events
  - Possibility of staying open later in the gym 2 nights a week
  - More involvement in Community events

# Community Services Department

Corri Lewis, Manager

## ORGANIZATION CHART



## COMMUNITY SERVICES 2019 BUDGET REPORT

City Of Pacific  
MCAG #: 0423

Source Code 003 To: 004

### 001 General Fund

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340 Charges For Goods & Services	400.00	310.00	200.00	564.75	0.00	0.00	200.00	291.58
360 Interest & Other Earnings	27,696.00	26,518.53	38,465.00	23,511.67	27,142.92	0.00	31,101.31	16,676.73
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>28,096.00</b>	<b>26,828.53</b>	<b>38,665.00</b>	<b>24,076.42</b>	<b>27,142.92</b>	<b>0.00</b>	<b>31,301.31</b>	<b>16,968.32</b>
569 Aging & Adult Services	167,475.00	167,391.78	326,312.63	219,695.05	255,243.58	0.00	249,677.07	129,028.94
571 Education & Recreation	128,205.00	128,171.80	176,494.01	159,629.54	176,159.29	0.00	160,286.10	95,933.78
575 Cultural & Recreational Facili	30,670.00	30,647.94	92,200.00	29,210.96	35,569.53	0.00	52,813.18	19,952.97
594 Capital Expenditures	10.00	0.00	2,000.00	0.00	0.00	0.00	670.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>326,360.00</b>	<b>326,211.52</b>	<b>597,006.64</b>	<b>408,535.55</b>	<b>466,972.40</b>	<b>0.00</b>	<b>463,446.35</b>	<b>244,915.69</b>
<b>FUND GAIN/LOSS:</b>	<b>-298,264.00</b>	<b>-299,382.99</b>	<b>-558,341.64</b>	<b>-384,459.13</b>	<b>-439,829.48</b>	<b>0.00</b>	<b>-432,145.04</b>	<b>-227,947.37</b>

# **BUDGET REPORTS**

## GENERAL FUND SUMMARY

The purpose of the General Fund is to provide for traditional government programs such as Police, Planning and Community Development, Administration, Parks and Facilities Maintenance. It also transfers resources to other funds for support of streets and other projects not otherwise supported by Special Revenue funds.



**CITY OF PACIFIC  
2019 REVENUE BUDGET SUMMARY**

Fund		Beginning Net Cash	Revenue Appropriation	Transfer Type	Transfer Amount	2019 Totals
001	General Fund	\$ 1,963,163	\$ 4,301,533	1	\$ 574,168	\$ 6,838,865
097	Pacific Municipal Court	\$ 57,374	\$ 566,610		\$ -	\$ 623,983
	<b>Sub Total General Fund</b>	<b>\$ 2,020,537</b>	<b>\$ 4,868,143</b>		<b>\$ 574,168</b>	<b>\$ 7,462,848</b>
098	General Fund Equipment Reserve	\$ 298,037	\$ 5,056	1	\$ 90,000	\$ 393,094
099	General Fund Cumulative Reserve	\$ 513,280	\$ 9,775			\$ 523,055
101	Street Fund	\$ 97,804	\$ 162,141	1	\$ 390,000	\$ 649,944
107	Tourism Fund	\$ 144,148	\$ 22,929		\$ -	\$ 167,076
209	LID 6 Redemption Fund	\$ -	\$ 6,000,000			\$ 6,000,000
210	LID 6 Reserve Fund	\$ 1,000	\$ -			\$ 1,000
300	Municipal Capital Improvements Fund	\$ 484,969	\$ 145,736		\$ -	\$ 630,705
301	Stewart/8th St Corridor Fund	\$ 17,161	\$ 2,049,229	3	\$ 250,000	\$ 2,316,390
305	Parks Capital Improvement Fund	\$ 154,170	\$ 20,082	3	\$ 3,900	\$ 178,151
308	Valentine Road Project Fund	\$ 781	\$ -	3	\$ 30,000	\$ 30,781
309	West Valley	\$ 209,782	\$ 630,000		\$ -	\$ 839,782
310	Stewart/Thornton Ave Rd Project	\$ 354,565	\$ 3,805,500	3	\$ 150,000	\$ 4,310,065
333	Fire Capital Improvement	\$ 225,000	\$ 4,930		\$ -	\$ 229,930
401	Water Fund	\$ 570,434	\$ 1,800,590		\$ -	\$ 2,371,024
402	Sewer Fund	\$ 522,861	\$ 2,856,500		\$ -	\$ 3,379,361
404	Water Revenue Bond Redemption fund	\$ 1,363,756	\$ -	3	\$ 276,228	\$ 1,639,983
406	Water Capital Improvement Fund	\$ 1,769,501	\$ 72,555	3	\$ 300,000	\$ 2,142,056
408	Sewer Cumulative Fund	\$ 670,412	\$ 36,480	3	\$ 200,000	\$ 906,892
409	Stormwater Fund	\$ 308,577	\$ 1,126,800			\$ 1,435,377
410	Stormwater Facility Fund	\$ 228,701	\$ 46,500	3	\$ 300,000	\$ 575,201
411	Pierce County Water Area Fund	\$ 104,907	\$ 92,450			\$ 197,357
499	Utilities Equipment Reserve Fund	\$ 600,000	\$ 12,000	3	\$ 275,000	\$ 887,000
601	Customer Deposits Fund	\$ 5,160	\$ -			\$ 5,160
630	Developer Deposits Fund	\$ 76,902	\$ 22,028			\$ 98,930
635	Pacific Court	\$ 50,000	\$ -			\$ 50,000
640	Algona Court Fund	\$ 28,817	\$ 107,096			\$ 135,913
800	Payroll EE Benefit Clearing	\$ -	\$ -			\$ -
		<b>\$ 10,821,260</b>	<b>\$ 23,896,519</b>		<b>\$ 2,839,296</b>	<b>\$ 37,557,075</b>

Transfer types: 1 = Operating Transfer, 2 = Debt Service Transfers, 3 + Equity, Reserve or Capital Transfers

Fund		Operation Purposes	Debt Service Purposes	Capital/Asset Purposes	Ending Cash	Transfer Type	Transfer Amount	2019 Totals
001	General Fund	\$ 4,605,620	\$ -	\$ 10,000	\$ 1,979,345	1,3	\$ 243,900	\$ 6,838,865
097	Pacific Municipal Court	\$ 593,956	\$ -	\$ -	\$ 30,028			\$ 623,983
		<b>\$ 5,199,575</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 2,009,373</b>		<b>\$ 243,900</b>	<b>\$ 7,462,848</b>
098	General Fund Equipment Reserve	\$ -		\$ 87,000	\$ 306,094			\$ 393,094
099	General Fund Cumulative Reserve	\$ -			\$ 523,055			\$ 523,055
101	Street Fund	\$ 488,761	\$ -	\$ -	\$ 104,914	1	\$ 56,269	\$ 649,944
107	Tourism Fund	\$ 18,000			\$ 149,076			\$ 167,076
206	LID 3 Redemption Fund	\$ -			\$ -			\$ -
207	LID 3 Reserve Fund	\$ -			\$ -			\$ -
208	2000 Fire GO Bond Fund	\$ -			\$ -			\$ -
209	LID 6 Redemption Fund	\$ -	\$ 5,870,000		\$ 100,000	3	\$ 30,000	\$ 6,000,000
210	LID 6 Reserve Fund	\$ -			\$ 1,000			\$ 1,000
300	Municipal Capital Improvements Fund	\$ -		\$ 220,000	\$ 410,705		\$ -	\$ 630,705
301	Stewart/8th St Corridor Fund	\$ -	\$ 75,750	\$ 2,215,400	\$ 25,240			\$ 2,316,390
305	Parks Capital Improvement Fund	\$ 4,827		\$ 1,210	\$ 172,114			\$ 178,151
308	Valentine Road Project Fund	\$ -		\$ 30,000	\$ 781			\$ 30,781
309	West Valley	\$ -		\$ 760,000	\$ 79,782			\$ 839,782
310	Stewart/Thornton Ave Rd Project			\$ 4,290,000	\$ 20,065			\$ 4,310,065
333	Fire Capital Improvement	\$ -		\$ 60,000	\$ 169,930			\$ 229,930
401	Water Fund	\$ 1,043,882	\$ 260,998	\$ -	\$ 686,997	1,3	\$ 379,147	\$ 2,371,024
402	Sewer Fund	\$ 2,478,067	\$ -	\$ -	\$ 354,300	1,3	\$ 546,994	\$ 3,379,361
404	Water Revenue Bond Redemption fund		\$ 276,228		\$ 863,755	3	\$ 500,000	\$ 1,639,983
406	Water Capital Improvement Fund			\$ 750,000	\$ 1,292,056	3	\$ 100,000	\$ 2,142,056
408	Sewer Cumulative Fund			\$ 395,000	\$ 386,892	3	\$ 125,000	\$ 906,892
409	Stormwater Fund	\$ 652,582	\$ 9,820	\$ -	\$ 89,988	1,3	\$ 682,986	\$ 1,435,377
410	Stormwater Facility Fund	\$ -		\$ 350,000	\$ 50,201	3	\$ 175,000	\$ 575,201
411	Pierce County Water Area Fund		\$ 85,500		\$ 111,857			\$ 197,357
499	Utilities Equipment Reserve Fund			\$ 300,000	\$ 587,000			\$ 887,000
601	Customer Deposits Fund	\$ -			\$ 5,160			\$ 5,160
630	Developer Deposits Fund	\$ 14,950			\$ 83,980			\$ 98,930
635	Pacific Court	\$ -			\$ 50,000			\$ 50,000
640	Algona Court Fund	\$ 107,566			\$ 28,347			\$ 135,913
800	Payroll Clearing	\$ -			\$ -			\$ -
		<b>\$ 10,008,211</b>	<b>\$ 6,578,296</b>	<b>\$ 9,468,610</b>	<b>\$ 8,662,662</b>		<b>\$ 2,839,296</b>	<b>\$ 37,557,075</b>

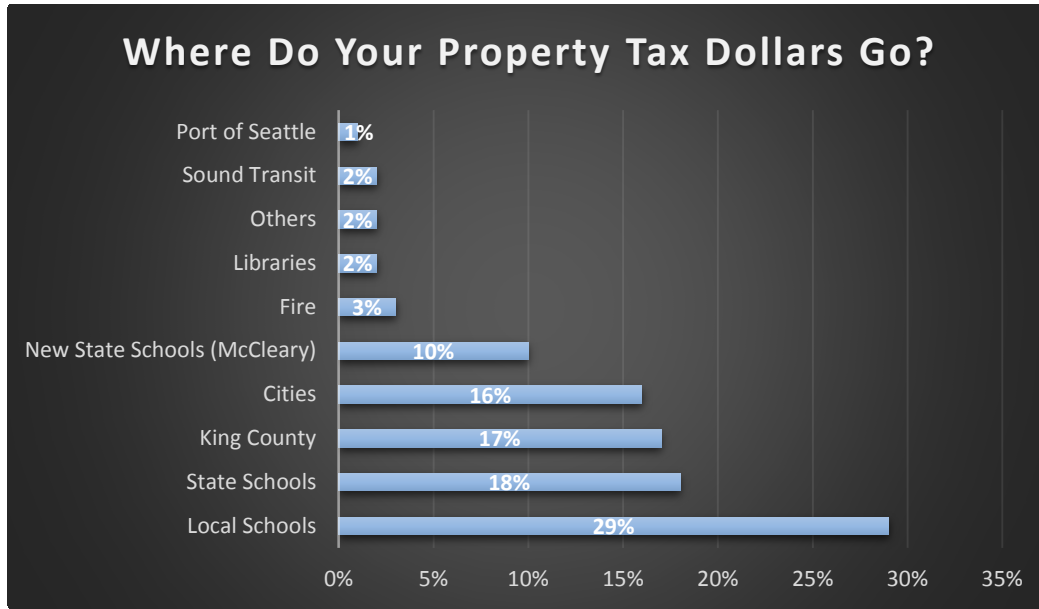
# GENERAL FUND REVENUE SOURCES

## EXPLANATION OF MAJOR REVENUE SOURCES

### General Fund

#### ➤ 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 \$1,137,359 during 2019.

#### ➤ 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.

#### ➤ 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 2018 population figure used in the 2019 Preliminary Budget is 7,140 as reported by the Office of Financial Management for Washington State on September 17, 2018. 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.

➤ **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**

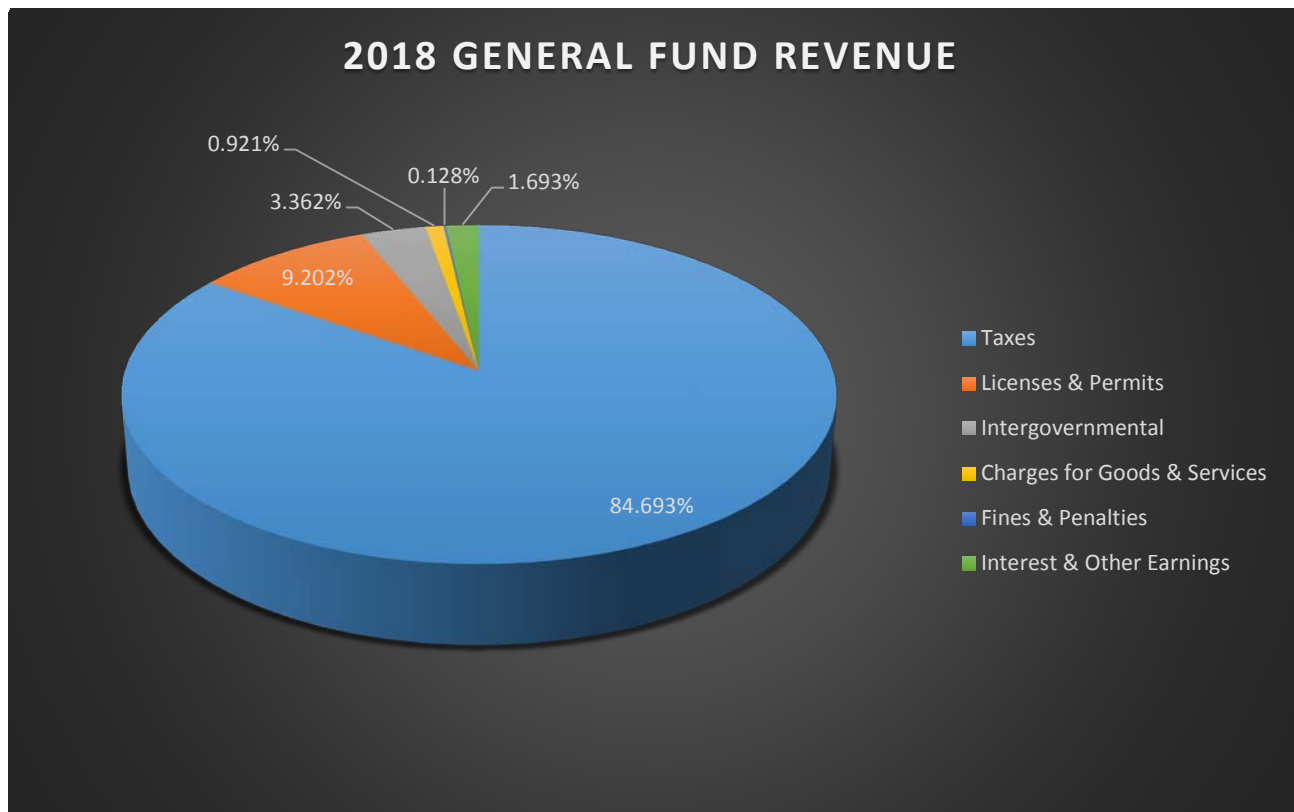
Fines and penalties are collected as a result of Municipal Court rulings and other miscellaneous rule infractions. All court fines and penalties are shared with the State, with the City, on average, retaining less than 50% of the amount collected.

➤ **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.



2018 AJE	REIMBURSEMENT COSTS	BUDGET/APPROPRIATIONS	PERCENT	AJE
Gen Fund 001 (includes Courts 097)		\$ 5,264,611.88	51.65%	\$ 613,249.77
Street 101		\$ 483,058.79	4.74%	\$ 56,269.24
Water 401		\$ 1,298,693.41	12.74%	\$ 151,278.66
Sewer 402		\$ 2,479,970.12	24.33%	\$ 288,880.01
SW 409		\$ 667,385.15	6.55%	\$ 77,740.54
Water Cap 406			0.00%	\$ -
Sewer Cap 408			0.00%	\$ -
SW Cap 410			0.00%	\$ -
Municipal Capital 300			0.00%	\$ -
Roads Capital 301			0.00%	\$ -
Parks Capital 305			0.00%	\$ -
West Valley 309			0.00%	\$ -
Stewart 310			0.00%	\$ -
Legal Fees 515#	\$ 175,000.00			
Finance/Admin*	\$ 276,285.43			
IT Tech Purchases-Prior years? **				
Community Development ***	\$ 276,332.73			
Central Services	\$ 322,441.39			
Equipment Reserve ****	\$ 67,000.00			
Executive *****	\$ 45,207.14			
Legislative	\$ 25,151.53			
<b>\$ -</b>	<b>\$ 1,187,418.22</b>	<b>\$ 10,193,719.35</b>	<b>100.00%</b>	<b>\$ 1,187,418.22</b>

# Does not include Police/Court only expense.

\$ 574,168.45

\* Includes payroll so remove %distribution

\*\* This is for prior years that goes away in 2018

\*\*\* Community Development supports City Growth which supports streets and utilities

\*\*\*\* Equipment reserve less the Police Department portion benefits Streets and Utilities staff.

\*\*\*\*\* Executive includes City Admin payroll so remove %distribution.

2019 AJE	Payroll Budget Net COSTS	BUDGET/Revenues	PERCENT	AJE	
Gen Fund 001 (includes Courts 097)		\$ 4,301,533.23	43.19%	\$ 625,519.70	
Street 101		\$ 162,140.58	1.63%	\$ 23,578.13	
Water 401		\$ 1,840,790.10	18.48%	\$ 267,683.73	
Sewer 402		\$ 2,432,040.00	24.42%	\$ 353,662.02	
SW 409		\$ 1,223,800.00	12.29%	\$ 177,962.36	
Water Cap 406			0.00%	\$ -	
Sewer Cap 408			0.00%	\$ -	
SW Cap 410			0.00%	\$ -	
Municipal Capital 300			0.00%	\$ -	
Roads Capital 301			0.00%	\$ -	
Parks Capital 305			0.00%	\$ -	
West Valley 309			0.00%	\$ -	
Stewart 310			0.00%	\$ -	
Total Wages/Benefits less police/court/community services/PW Crew	\$ 1,448,405.94				
#	\$ -	\$ 1,448,405.94	\$ 9,960,303.91	100.00%	\$ 1,448,405.94
# Revenues do not include interfund transfers nor beginning balances (cash)				\$ 822,886.24	
Finance Dir/Lead/Tech2					
512	\$	305,952.01	7.34%	\$ 45,940.96	
513	\$	45,207.14	1.09%	\$ 6,788.19	
514	\$	276,285.43	6.63%	\$ 41,486.30	
518	\$	322,441.39	7.74%	\$ 48,416.96	
521	\$	2,210,269.58	53.06%	\$ 331,888.33	
524	\$	27,498.49	0.66%	\$ 4,129.10	
525	\$	32,952.10	0.79%	\$ 4,948.00	
537	\$	29,194.76	0.70%	\$ 4,383.81	
558	\$	302,772.23	7.27%	\$ 45,463.49	
569	\$	249,835.29	6.00%	\$ 37,514.62	
571	\$	224,157.42	5.38%	\$ 33,658.89	
576	\$	139,194.30	3.34%	\$ 20,901.05	
	\$	4,165,760.14	100.00%	\$ 625,519.70	
Comm Dev Mgr					
524	\$	27,498.49	8.33%		
558	\$	302,772.23	91.67%		
	\$	330,270.72	100.00%		
Engineer					
525	\$	32,952.10	9.82%		
558	\$	302,772.23	90.18%		
	\$	335,724.33	100.00%		
PW Mgr					
525	\$	32,952.10	16.37%		
537	\$	29,194.76	14.50%		
576	\$	139,194.30	69.13%		
	\$	201,341.16	100.00%		
Bldg Inspect/Assoc Planner					
524	\$	27,498.49	5.86%		
558	\$	302,772.23	64.49%		
576	\$	139,194.30	29.65%		
	\$	469,465.02	100.00%		
City Clerk/Admin Asst					
514	\$	276,285.43	47.71%		
558	\$	302,772.23	52.29%		
	\$	579,057.66	100.00%		
	\$	625,519.70			

# BUDGET COMPARISON

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## 001 General Fund

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	2,248,606.25	2,204,532.08	2,094,652.62	2,094,652.62	1,963,162.95	0.00	2,102,140.61	1,433,061.57
310 Taxes	3,346,100.00	3,301,632.84	3,721,643.67	3,042,288.32	3,602,637.80	0.00	3,556,793.82	2,114,640.39
320 Licenses & Permits	268,400.00	259,494.21	475,000.00	406,070.48	391,437.55	0.00	378,279.18	221,854.90
330 Intergovernmental Revenues	174,463.00	151,663.82	193,700.00	123,813.58	143,028.28	0.00	170,397.09	91,825.80
340 Charges For Goods & Services	68,275.00	66,597.92	59,450.00	34,622.70	39,190.35	0.00	55,638.45	33,740.21
350 Fines & Penalties	430.00	305.00	6,400.00	3,598.97	5,452.44	0.00	4,094.15	1,301.32
360 Interest & Other Earnings	125,401.00	116,736.78	109,850.00	71,052.39	72,030.92	0.00	102,427.31	62,596.39
380 Non Revenues	28,828.00	27,673.91	68,976.03	68,681.86	47,755.89	0.00	48,519.97	32,118.59
390 Other Financing Sources	123,177.25	120,796.50	0.00	0.00	0.00	0.00	41,059.08	40,265.50
397 Interfund Transfers	230,348.84	230,348.84	150,638.15	125,531.80	574,168.45	0.00	318,385.15	118,626.88
398 Insurance Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>6,614,029.34</b>	<b>6,479,781.90</b>	<b>6,880,310.47</b>	<b>5,970,312.72</b>	<b>6,838,864.63</b>	<b>0.00</b>	<b>6,777,734.81</b>	<b>4,150,031.54</b>
511 Legislative	22,334.20	22,333.00	40,242.20	19,842.43	25,151.53	0.00	29,242.64	14,058.48
513 Executive	37,782.50	37,778.11	93,901.00	35,187.13	36,501.15	0.00	56,061.55	24,321.75
514 Financial, Recording & Electio	288,417.00	283,644.01	406,015.95	221,387.39	203,712.09	0.00	299,381.68	168,343.80
515 Legal Services	164,058.00	161,086.61	280,000.00	212,677.02	175,000.00	0.00	206,352.67	124,587.88
517 Employee Benefit Programs	910.00	908.02	5,000.00	1,306.01	2,037.37	0.00	2,649.12	738.01
518 Centralized Services	208,521.00	208,340.04	339,560.21	179,747.98	288,247.38	0.00	278,776.20	129,362.67
521 Law Enforcement	1,922,607.00	1,922,362.42	2,236,977.26	1,806,142.34	2,204,935.87	0.00	2,121,506.71	1,242,834.92
522 Fire Control	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
523 Detention/Correction	208,415.00	208,414.68	305,000.00	207,045.57	221,369.01	0.00	244,928.00	138,486.75
524 Protective Inspections	40,325.00	37,373.47	26,981.04	23,845.94	18,543.93	0.00	28,616.66	20,406.47
525 Disaster Services	4,531.00	3,906.18	29,454.81	21,481.90	28,301.65	0.00	20,762.49	8,462.69
528 Dispatch Services	290,000.00	285,588.11	350,000.00	219,464.04	290,000.00	0.00	310,000.00	168,350.72
537 Garbage & Solid Waste	0.00	0.00	30,399.00	6,384.57	27,169.35	0.00	19,189.45	2,128.19
544 Road & Street Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
553 Conservation	1,695.00	1,690.33	2,000.00	10,553.05	2,000.00	0.00	1,898.33	4,081.13
554 Environmental Services	31,480.00	31,474.49	69,000.00	33,437.19	40,178.30	0.00	46,886.10	21,637.23
558 Planning & Community Devel	249,774.71	249,633.82	368,731.73	263,328.32	326,049.09	0.00	314,851.84	170,987.38
562 Public Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
566 Substance Abuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
569 Aging & Adult Services	167,475.00	167,391.78	326,312.63	204,945.60	255,243.58	0.00	249,677.07	124,112.46
571 Education & Recreation	128,230.00	128,191.86	177,494.01	150,527.60	228,081.75	0.00	177,935.25	92,906.49
575 Cultural & Recreational Facili	30,670.00	30,647.94	92,200.00	27,465.66	35,569.53	0.00	52,813.18	19,371.20
576 Park Facilities	147,461.00	147,400.27	143,607.09	130,453.46	180,428.20	0.00	157,165.43	92,617.91
580 Non Expeditures	4,185.00	4,181.57	36,000.00	42,708.49	17,100.00	0.00	19,095.00	15,630.02
591 Debt Service - Principal Repay	28,625.00	28,619.91	0.00	0.00	0.00	0.00	9,541.67	9,539.97
594 Capital Expenditures	15,185.00	15,162.47	4,000.00	0.00	10,000.00	0.00	9,728.33	5,054.16
597 Interfund Transfers	690,000.00	690,000.00	195,000.00	167,500.10	243,900.03	0.00	376,300.01	285,833.37
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

## BUDGET COMPARISON

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001 General Fund

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
<b>TOTAL EXPENDITURES:</b>	<b>4,682,681.41</b>	<b>4,666,129.09</b>	<b>5,557,876.93</b>	<b>3,985,431.79</b>	<b>4,859,519.81</b>	<b>0.00</b>	<b>5,033,359.38</b>	<b>2,883,853.63</b>
FUND GAIN/LOSS:	1,931,347.93	1,813,652.81	1,322,433.54	1,984,880.93	1,979,344.82	0.00	1,744,375.43	1,266,177.91



# BUDGET COMPARISON

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098 General Fund Equipment Reserve

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	45,976.00	32,976.09	332,283.70	332,283.70	298,037.39	0.00	225,432.36	121,753.26
360 Interest & Other Earnings	2,000.00	297.63	50,492.30	4,758.52	5,056.38	0.00	19,182.89	1,685.38
397 Interfund Transfers	455,000.00	455,000.00	110,000.00	100,833.37	90,000.00	0.00	218,333.33	185,277.79
<b>TOTAL REVENUES:</b>	<b>502,976.00</b>	<b>488,273.72</b>	<b>492,776.00</b>	<b>437,875.59</b>	<b>393,093.77</b>	<b>0.00</b>	<b>462,948.59</b>	<b>308,716.44</b>
518 Centralized Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580 Non Expenditures	0.00	0.00	0.00	-282.51	0.00	0.00	0.00	-94.17
594 Capital Expenditures	230,000.00	155,990.02	248,000.00	124,418.72	87,000.00	0.00	188,333.33	93,469.58
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>230,000.00</b>	<b>155,990.02</b>	<b>248,000.00</b>	<b>124,136.21</b>	<b>87,000.00</b>	<b>0.00</b>	<b>188,333.33</b>	<b>93,375.41</b>
<b>FUND GAIN/LOSS:</b>	<b>272,976.00</b>	<b>332,283.70</b>	<b>244,776.00</b>	<b>313,739.38</b>	<b>306,093.77</b>	<b>0.00</b>	<b>274,615.26</b>	<b>215,341.03</b>

# BUDGET COMPARISON

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099 General Fund Cumulative Reserv

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	377,539.00	382,538.58	507,013.52	507,013.52	513,279.68	0.00	465,944.07	296,517.37
360 Interest & Other Earnings	10,000.00	4,474.94	8,400.00	8,815.87	9,775.21	0.00	9,391.74	4,430.27
397 Interfund Transfers	120,000.00	120,000.00	0.00	0.00	0.00	0.00	40,000.00	40,000.00
<b>TOTAL REVENUES:</b>	<b>507,539.00</b>	<b>507,013.52</b>	<b>515,413.52</b>	<b>515,829.39</b>	<b>523,054.89</b>	<b>0.00</b>	<b>515,335.80</b>	<b>340,947.64</b>
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND GAIN/LOSS:</b>	<b>507,539.00</b>	<b>507,013.52</b>	<b>515,413.52</b>	<b>515,829.39</b>	<b>523,054.89</b>	<b>0.00</b>	<b>515,335.80</b>	<b>340,947.64</b>

## BUDGET COMPARISON

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### 107 Tourism

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	119,573.00	119,482.48	135,708.65	135,708.65	144,147.67	0.00	133,143.11	85,063.71
310 Taxes	19,699.00	21,624.29	200.00	21,514.61	20,105.83	0.00	13,334.94	14,379.63
360 Interest & Other Earnings	1,550.00	1,548.12	279.35	2,531.67	2,822.79	0.00	1,550.71	1,359.93
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>140,822.00</b>	<b>142,654.89</b>	<b>136,188.00</b>	<b>159,754.93</b>	<b>167,076.29</b>	<b>0.00</b>	<b>148,028.76</b>	<b>100,803.27</b>
557 Community Services	15,000.00	6,946.24	12,500.00	12,811.81	18,000.00	0.00	15,166.67	6,586.02
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>15,000.00</b>	<b>6,946.24</b>	<b>12,500.00</b>	<b>12,811.81</b>	<b>18,000.00</b>	<b>0.00</b>	<b>15,166.67</b>	<b>6,586.02</b>
<b>FUND GAIN/LOSS:</b>	<b>125,822.00</b>	<b>135,708.65</b>	<b>123,688.00</b>	<b>146,943.12</b>	<b>149,076.29</b>	<b>0.00</b>	<b>132,862.10</b>	<b>94,217.26</b>

## BUDGET COMPARISON

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### 209 LID 6 Redemption

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	0.00	0.00	401.71	401.71	0.00	0.00	133.90	133.90
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390 Other Financing Sources	5,058,712.00	5,058,712.24	6,155,428.29	5,700,000.00	6,000,000.00	0.00	5,738,046.76	3,586,237.41
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>5,058,712.00</b>	<b>5,058,712.24</b>	<b>6,155,830.00</b>	<b>5,700,401.71</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>5,738,180.67</b>	<b>3,586,371.32</b>
515 Legal Services	39,712.00	39,713.00	25,000.00	12,002.50	0.00	0.00	21,570.67	17,238.50
542 Streets - Maintenance	158.00	158.00	0.00	0.00	0.00	0.00	52.67	52.67
559 Housing & Community Develop	4,702,942.25	4,702,942.24	0.00	0.00	0.00	0.00	1,567,647.42	1,567,647.41
591 Debt Service - Principal Repay	96,399.75	95,997.29	5,375,000.00	5,181,668.04	5,870,000.00	0.00	3,780,466.58	1,759,221.78
597 Interfund Transfers	219,500.00	219,500.00	390,000.00	390,000.00	30,000.00	0.00	213,166.67	203,166.67
<b>TOTAL EXPENDITURES:</b>	<b>5,058,712.00</b>	<b>5,058,310.53</b>	<b>5,790,000.00</b>	<b>5,583,670.54</b>	<b>5,900,000.00</b>	<b>0.00</b>	<b>5,582,904.00</b>	<b>3,547,327.02</b>
<b>FUND GAIN/LOSS:</b>	<b>0.00</b>	<b>401.71</b>	<b>365,830.00</b>	<b>116,731.17</b>	<b>100,000.00</b>	<b>0.00</b>	<b>155,276.67</b>	<b>39,044.29</b>

## BUDGET COMPARISON

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210 LID 6 Reserve

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00	666.67	333.33
330 Intergovernmental Revenues	579,000.00	579,000.00	303,000.00	0.00	0.00	0.00	294,000.00	193,000.00
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>579,000.00</b>	<b>579,000.00</b>	<b>304,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>294,666.67</b>	<b>193,333.33</b>
597 Interfund Transfers	578,000.00	578,000.00	0.00	0.00	0.00	0.00	192,666.67	192,666.67
<b>TOTAL EXPENDITURES:</b>	<b>578,000.00</b>	<b>578,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>192,666.67</b>	<b>192,666.67</b>
<b>FUND GAIN/LOSS:</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>304,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>102,000.00</b>	<b>666.67</b>

## BUDGET COMPARISON

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### 300 Municipal Capital Improvements

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	601,700.00	601,658.89	566,905.98	566,905.98	484,969.39	0.00	551,191.79	389,521.62
310 Taxes	135,000.00	127,267.99	170,153.02	107,979.21	135,441.65	0.00	146,864.89	78,415.73
330 Intergovernmental Revenues	210,000.00	199,020.61	0.00	0.00	0.00	0.00	70,000.00	66,340.20
360 Interest & Other Earnings	10,000.00	5,922.48	3,100.00	9,228.08	10,294.21	0.00	7,798.07	5,050.19
380 Non Revenues	52,959.00	41,274.10	0.00	0.00	0.00	0.00	17,653.00	13,758.03
397 Interfund Transfers	492,000.00	492,000.00	200,000.00	147,043.64	0.00	0.00	230,666.67	213,014.55
<b>TOTAL REVENUES:</b>	<b>1,501,659.00</b>	<b>1,467,144.07</b>	<b>940,159.00</b>	<b>831,156.91</b>	<b>630,705.25</b>	<b>0.00</b>	<b>1,024,174.42</b>	<b>766,100.33</b>
558 Planning & Community Devel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
559 Housing & Community Develop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591 Debt Service - Principal Repay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	950,000.00	900,238.09	570,159.00	190,963.89	220,000.00	0.00	580,053.00	363,733.99
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>950,000.00</b>	<b>900,238.09</b>	<b>570,159.00</b>	<b>190,963.89</b>	<b>220,000.00</b>	<b>0.00</b>	<b>580,053.00</b>	<b>363,733.99</b>
<b>FUND GAIN/LOSS:</b>	<b>551,659.00</b>	<b>566,905.98</b>	<b>370,000.00</b>	<b>640,193.02</b>	<b>410,705.25</b>	<b>0.00</b>	<b>444,121.42</b>	<b>402,366.33</b>

## BUDGET COMPARISON

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### 301 Roads Capital Improvements

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	289,146.75	289,146.63	268,507.99	268,507.99	17,160.65	0.00	191,605.13	185,884.87
310 Taxes	127,268.00	127,267.90	100,000.00	107,979.14	135,500.00	0.00	120,922.67	78,415.68
320 Licenses & Permits	0.00	0.00	70,000.00	76,650.00	36,500.00	0.00	35,500.00	25,550.00
330 Intergovernmental Revenues	345,733.00	345,733.00	797,380.01	446,251.41	1,877,229.00	0.00	1,006,780.67	263,994.80
340 Charges For Goods & Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360 Interest & Other Earnings	1,999.25	1,993.56	4,200.00	3,423.46	0.00	0.00	2,066.42	1,805.67
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	200,000.00	150,000.00	325,000.00	297,916.63	250,000.00	0.00	258,333.33	149,305.54
<b>TOTAL REVENUES:</b>	<b>964,147.00</b>	<b>914,141.09</b>	<b>1,565,088.00</b>	<b>1,200,728.63</b>	<b>2,316,389.65</b>	<b>0.00</b>	<b>1,615,208.22</b>	<b>704,956.57</b>
542 Streets - Maintenance	48,000.00	47,727.01	0.00	0.00	0.00	0.00	16,000.00	15,909.00
580 Non Expenditures	0.00	0.00	0.00	-1,850.00	0.00	0.00	0.00	-616.67
591 Debt Service - Principal Repay	77,000.00	76,500.00	76,500.00	75,750.00	75,750.00	0.00	76,416.67	50,750.00
594 Capital Expenditures	575,000.00	521,406.09	1,454,588.00	1,174,652.39	2,215,400.00	0.00	1,414,996.00	565,352.83
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>700,000.00</b>	<b>645,633.10</b>	<b>1,531,088.00</b>	<b>1,248,552.39</b>	<b>2,291,150.00</b>	<b>0.00</b>	<b>1,507,412.67</b>	<b>631,395.16</b>
<b>FUND GAIN/LOSS:</b>	<b>264,147.00</b>	<b>268,507.99</b>	<b>34,000.00</b>	<b>-47,823.76</b>	<b>25,239.65</b>	<b>0.00</b>	<b>107,795.55</b>	<b>73,561.41</b>

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### 305 Parks Capital Improvement

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	97,279.00	97,278.61	138,262.14	138,262.14	154,169.73	0.00	129,903.62	78,513.58
310 Taxes	11,810.00	11,801.27	9,700.00	12,275.27	10,136.15	0.00	10,548.72	8,025.51
330 Intergovernmental Revenues	42,460.00	42,442.29	3,848.66	3,848.66	5,830.72	0.00	17,379.79	15,430.32
340 Charges For Goods & Services	7,255.00	7,253.00	8,000.00	7,427.00	2,440.67	0.00	5,898.56	4,893.33
360 Interest & Other Earnings	8,475.00	1,655.87	2,400.00	2,624.50	1,674.00	0.00	4,183.00	1,426.79
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	20,000.00	20,000.00	5,000.00	4,583.37	3,900.03	0.00	9,633.34	8,194.46
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>187,279.00</b>	<b>180,431.04</b>	<b>167,210.80</b>	<b>169,020.94</b>	<b>178,151.30</b>	<b>0.00</b>	<b>177,547.03</b>	<b>116,483.99</b>
569 Aging & Adult Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
576 Park Facilities	22,500.00	5,731.12	21,915.00	5,705.35	6,037.17	0.00	16,817.39	3,812.16
580 Non Expenditures	16,500.00	13,006.70	11,000.00	0.00	0.00	0.00	9,166.67	4,335.57
594 Capital Expenditures	41,000.00	23,431.08	3,800.00	0.00	0.00	0.00	14,933.33	7,810.36
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>80,000.00</b>	<b>42,168.90</b>	<b>36,715.00</b>	<b>5,705.35</b>	<b>6,037.17</b>	<b>0.00</b>	<b>40,917.39</b>	<b>15,958.08</b>
<b>FUND GAIN/LOSS:</b>	<b>107,279.00</b>	<b>138,262.14</b>	<b>130,495.80</b>	<b>163,315.59</b>	<b>172,114.13</b>	<b>0.00</b>	<b>136,629.64</b>	<b>100,525.91</b>



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### 308 Valentine Road Project

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	265,000.00	190,482.26	773.59	773.59	780.70	0.00	88,851.43	63,751.95
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360 Interest & Other Earnings	2,982.00	2,076.01	1,000.00	29.51	0.00	0.00	1,327.33	701.84
380 Non Revenues	255,000.00	250,000.00	0.00	0.00	0.00	0.00	85,000.00	83,333.33
397 Interfund Transfers	817,500.00	817,500.00	420,000.00	420,000.00	30,000.00	0.00	422,500.00	412,500.00
<b>TOTAL REVENUES:</b>	<b>1,340,482.00</b>	<b>1,260,058.27</b>	<b>421,773.59</b>	<b>420,803.10</b>	<b>30,780.70</b>	<b>0.00</b>	<b>597,678.76</b>	<b>560,287.12</b>
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	1,300,000.00	1,259,284.68	516,680.00	408,812.98	30,000.00	0.00	615,560.00	556,032.55
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>1,300,000.00</b>	<b>1,259,284.68</b>	<b>516,680.00</b>	<b>408,812.98</b>	<b>30,000.00</b>	<b>0.00</b>	<b>615,560.00</b>	<b>556,032.55</b>
<b>FUND GAIN/LOSS:</b>	<b>40,482.00</b>	<b>773.59</b>	<b>-94,906.41</b>	<b>11,990.12</b>	<b>780.70</b>	<b>0.00</b>	<b>-17,881.24</b>	<b>4,254.57</b>

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309 West Valley

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	55,000.00	54,108.79	153,872.61	153,872.61	209,782.00	0.00	139,551.54	69,327.13
330 Intergovernmental Revenues	0.00	0.00	274,042.39	6,174.03	630,000.00	0.00	301,347.46	2,058.01
360 Interest & Other Earnings	1,609.00	1,138.06	3,150.00	3,478.52	0.00	0.00	1,586.33	1,538.86
397 Interfund Transfers	112,500.00	112,500.00	75,000.00	68,750.00	0.00	0.00	62,500.00	60,416.67
<b>TOTAL REVENUES:</b>	<b>169,109.00</b>	<b>167,746.85</b>	<b>506,065.00</b>	<b>232,275.16</b>	<b>839,782.00</b>	<b>0.00</b>	<b>504,985.33</b>	<b>133,340.67</b>
594 Capital Expenditures	50,000.00	13,874.24	60,000.00	9,285.93	760,000.00	0.00	290,000.00	7,720.06
<b>TOTAL EXPENDITURES:</b>	<b>50,000.00</b>	<b>13,874.24</b>	<b>60,000.00</b>	<b>9,285.93</b>	<b>760,000.00</b>	<b>0.00</b>	<b>290,000.00</b>	<b>7,720.06</b>
<b>FUND GAIN/LOSS:</b>	<b>119,109.00</b>	<b>153,872.61</b>	<b>446,065.00</b>	<b>222,989.23</b>	<b>79,782.00</b>	<b>0.00</b>	<b>214,985.33</b>	<b>125,620.61</b>

## BUDGET COMPARISON

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310 Stewart/Thornton Ave Rd Projec

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	56,690.00	56,346.02	50,966.16	50,966.16	354,565.07	0.00	154,073.74	35,770.73
330 Intergovernmental Revenues	0.00	0.00	1,603,737.58	386,247.94	3,800,000.00	0.00	1,801,245.86	128,749.31
360 Interest & Other Earnings	1,156.00	620.14	5,004.00	5,757.69	5,500.00	0.00	3,886.67	2,125.94
390 Other Financing Sources	0.00	0.00	163,262.26	163,262.26	0.00	0.00	54,420.75	54,420.75
397 Interfund Transfers	0.00	0.00	128,000.00	117,333.37	150,000.00	0.00	92,666.67	39,111.12
<b>TOTAL REVENUES:</b>	<b>57,846.00</b>	<b>56,966.16</b>	<b>1,950,970.00</b>	<b>723,567.42</b>	<b>4,310,065.07</b>	<b>0.00</b>	<b>2,106,293.69</b>	<b>260,177.86</b>
591 Debt Service - Principal Repay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	25,000.00	6,000.00	910,970.00	442,101.24	4,290,000.00	0.00	1,741,990.00	149,367.08
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>25,000.00</b>	<b>6,000.00</b>	<b>910,970.00</b>	<b>442,101.24</b>	<b>4,290,000.00</b>	<b>0.00</b>	<b>1,741,990.00</b>	<b>149,367.08</b>
<b>FUND GAIN/LOSS:</b>	<b>32,846.00</b>	<b>50,966.16</b>	<b>1,040,000.00</b>	<b>281,466.18</b>	<b>20,065.07</b>	<b>0.00</b>	<b>364,303.69</b>	<b>110,810.78</b>

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### 333 Fire Capital Improvement

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	85,473.45	85,473.45	102,401.30	102,401.30	225,000.00	0.00	137,624.92	62,624.92
340 Charges For Goods & Services	18,900.00	16,380.00	89,261.70	152,972.00	4,930.00	0.00	37,697.23	56,450.67
360 Interest & Other Earnings	1,099.55	1,073.23	2,200.00	2,336.69	0.00	0.00	1,099.85	1,136.64
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>105,473.00</b>	<b>102,926.68</b>	<b>193,863.00</b>	<b>257,709.99</b>	<b>229,930.00</b>	<b>0.00</b>	<b>176,422.00</b>	<b>120,212.22</b>
522 Fire Control	1,000.00	525.38	0.00	0.00	30,000.00	0.00	10,333.33	175.13
526 Emergency Medical Services	24,000.00	0.00	0.00	0.00	30,000.00	0.00	18,000.00	0.00
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>25,000.00</b>	<b>525.38</b>	<b>0.00</b>	<b>0.00</b>	<b>60,000.00</b>	<b>0.00</b>	<b>28,333.33</b>	<b>175.13</b>
<b>FUND GAIN/LOSS:</b>	<b>80,473.00</b>	<b>102,401.30</b>	<b>193,863.00</b>	<b>257,709.99</b>	<b>169,930.00</b>	<b>0.00</b>	<b>148,088.67</b>	<b>120,037.10</b>

## BUDGET COMPARISON

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### 404 Water Revenue Bond Redemption Fund

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	0.00	0.00	3,277,500.00	3,277,500.00	1,363,755.63	0.00	1,547,085.21	1,092,500.00
390 Other Financing Sources	3,313,000.00	3,313,000.00	0.00	0.00	0.00	0.00	1,104,333.33	1,104,333.33
397 Interfund Transfers	0.00	0.00	0.00	0.00	276,227.80	0.00	92,075.93	0.00
<b>TOTAL REVENUES:</b>	<b>3,313,000.00</b>	<b>3,313,000.00</b>	<b>3,277,500.00</b>	<b>3,277,500.00</b>	<b>1,639,983.43</b>	<b>0.00</b>	<b>2,743,494.48</b>	<b>2,196,833.33</b>
515 Legal Services	30,250.00	17,500.00	0.00	0.00	0.00	0.00	10,083.33	5,833.33
591 Debt Service - Principal Repay	0.00	0.00	294,221.01	271,778.83	276,228.00	0.00	190,149.67	90,592.94
594 Capital Expenditures	30,250.00	18,000.00	0.00	11,400.00	0.00	0.00	10,083.33	9,800.00
597 Interfund Transfers	0.00	0.00	2,800,000.00	2,566,666.63	500,000.00	0.00	1,100,000.00	855,555.54
<b>TOTAL EXPENDITURES:</b>	<b>60,500.00</b>	<b>35,500.00</b>	<b>3,094,221.01</b>	<b>2,849,845.46</b>	<b>776,228.00</b>	<b>0.00</b>	<b>1,310,316.34</b>	<b>961,781.82</b>
<b>FUND GAIN/LOSS:</b>	<b>3,252,500.00</b>	<b>3,277,500.00</b>	<b>183,278.99</b>	<b>427,654.54</b>	<b>863,755.43</b>	<b>0.00</b>	<b>1,433,178.14</b>	<b>1,235,051.51</b>

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### 406 Water Capital Improvement

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	769,352.75	769,352.75	559,965.95	559,965.95	1,769,501.14	0.00	1,032,939.95	443,106.23
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360 Interest & Other Earnings	101,025.00	99,839.61	211,255.95	602,529.95	72,555.00	0.00	128,278.65	234,123.19
380 Non Revenues	33,975.25	0.00	0.00	0.00	0.00	0.00	11,325.08	0.00
390 Other Financing Sources	365,000.00	360,276.13	64,531.10	64,351.10	0.00	0.00	143,177.03	141,542.41
397 Interfund Transfers	0.00	0.00	2,400,000.00	2,200,000.00	300,000.00	0.00	900,000.00	733,333.33
<b>TOTAL REVENUES:</b>	<b>1,269,353.00</b>	<b>1,229,468.49</b>	<b>3,235,753.00</b>	<b>3,426,847.00</b>	<b>2,142,056.14</b>	<b>0.00</b>	<b>2,215,720.71</b>	<b>1,552,105.16</b>
534 Water Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591 Debt Service - Principal Repay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	418,000.00	362,502.54	1,528,000.00	858,167.34	750,000.00	0.00	898,666.67	406,889.96
597 Interfund Transfers	307,000.00	307,000.00	261,000.00	158,405.64	100,000.00	0.00	222,666.67	155,135.21
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>725,000.00</b>	<b>669,502.54</b>	<b>1,789,000.00</b>	<b>1,016,572.98</b>	<b>850,000.00</b>	<b>0.00</b>	<b>1,121,333.33</b>	<b>562,025.17</b>
<b>FUND GAIN/LOSS:</b>	<b>544,353.00</b>	<b>559,965.95</b>	<b>1,446,753.00</b>	<b>2,410,274.02</b>	<b>1,292,056.14</b>	<b>0.00</b>	<b>1,094,387.38</b>	<b>990,079.99</b>

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### 408 Sewer Cumulative Fund

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	669,404.00	669,403.77	445,133.87	445,133.87	670,412.48	0.00	594,983.45	371,512.55
340 Charges For Goods & Services	24,500.00	16,554.00	99,288.13	20,524.20	1,500.00	0.00	41,762.71	12,359.40
360 Interest & Other Earnings	5,700.00	6,553.50	50,000.00	10,658.12	9,000.00	0.00	21,566.67	5,737.21
370 Capital Contributions	4,700.00	0.00	100,000.00	0.00	25,980.00	0.00	43,560.00	0.00
390 Other Financing Sources	100.00	0.00	0.00	0.00	0.00	0.00	33.33	0.00
397 Interfund Transfers	50,000.00	50,000.00	400,000.00	366,666.63	200,000.00	0.00	216,666.67	138,888.88
<b>TOTAL REVENUES:</b>	<b>754,404.00</b>	<b>742,511.27</b>	<b>1,094,422.00</b>	<b>842,982.82</b>	<b>906,892.48</b>	<b>0.00</b>	<b>918,572.83</b>	<b>528,498.03</b>
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	147,500.00	44,877.40	519,650.00	79,319.23	395,000.00	0.00	354,050.00	41,398.88
597 Interfund Transfers	252,500.00	252,500.00	105,000.00	137,169.60	125,000.00	0.00	160,833.33	129,889.87
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>400,000.00</b>	<b>297,377.40</b>	<b>624,650.00</b>	<b>216,488.83</b>	<b>520,000.00</b>	<b>0.00</b>	<b>514,883.33</b>	<b>171,288.74</b>
<b>FUND GAIN/LOSS:</b>	<b>354,404.00</b>	<b>445,133.87</b>	<b>469,772.00</b>	<b>626,493.99</b>	<b>386,892.48</b>	<b>0.00</b>	<b>403,689.49</b>	<b>357,209.29</b>

## BUDGET COMPARISON

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### 410 Stormwater Facility Fund

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	244,089.00	226,088.78	415,284.25	415,284.25	228,700.62	0.00	296,024.62	213,791.01
330 Intergovernmental Revenues	0.00	0.00	0.00	132,689.11	0.00	0.00	0.00	44,229.70
340 Charges For Goods & Services	28,000.00	12,650.00	17,000.00	48,850.00	40,000.00	0.00	28,333.33	20,500.00
360 Interest & Other Earnings	4,000.00	3,695.55	1,905.75	5,678.28	6,500.00	0.00	4,135.25	3,124.61
370 Capital Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	400,000.00	400,000.00	231,000.00	275,000.00	300,000.00	0.00	310,333.33	225,000.00
<b>TOTAL REVENUES:</b>	<b>676,089.00</b>	<b>642,434.33</b>	<b>665,190.00</b>	<b>877,501.64</b>	<b>575,200.62</b>	<b>0.00</b>	<b>638,826.54</b>	<b>506,645.32</b>
538 Combined Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
542 Streets - Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	105,000.00	32,150.08	337,190.00	248,911.56	350,000.00	0.00	264,063.33	93,687.21
597 Interfund Transfers	195,000.00	195,000.00	362,000.00	320,303.30	175,000.00	0.00	244,000.00	171,767.77
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>300,000.00</b>	<b>227,150.08</b>	<b>699,190.00</b>	<b>569,214.86</b>	<b>525,000.00</b>	<b>0.00</b>	<b>508,063.33</b>	<b>265,454.98</b>
<b>FUND GAIN/LOSS:</b>	<b>376,089.00</b>	<b>415,284.25</b>	<b>-34,000.00</b>	<b>308,286.78</b>	<b>50,200.62</b>	<b>0.00</b>	<b>130,763.21</b>	<b>241,190.34</b>



## BUDGET COMPARISON

City Of Pacific  
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411 Pierce County Water Area

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	128,454.00	122,143.78	129,774.41	129,774.41	104,906.59	0.00	121,045.00	83,972.73
340 Charges For Goods & Services	92,340.00	92,363.36	79,686.59	86,773.08	90,000.00	0.00	87,342.20	59,712.15
360 Interest & Other Earnings	1,350.00	1,342.86	850.00	2,187.41	2,450.00	0.00	1,550.00	1,176.76
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>222,144.00</b>	<b>215,850.00</b>	<b>210,311.00</b>	<b>218,734.90</b>	<b>197,356.59</b>	<b>0.00</b>	<b>209,937.20</b>	<b>144,861.63</b>
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591 Debt Service - Principal Repay	125,000.00	86,075.59	210,311.00	85,163.37	85,500.00	0.00	140,270.33	57,079.65
594 Capital Expenditures	0.00	0.00	0.00	180.00	0.00	0.00	0.00	60.00
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>125,000.00</b>	<b>86,075.59</b>	<b>210,311.00</b>	<b>85,343.37</b>	<b>85,500.00</b>	<b>0.00</b>	<b>140,270.33</b>	<b>57,139.65</b>
<b>FUND GAIN/LOSS:</b>	<b>97,144.00</b>	<b>129,774.41</b>	<b>0.00</b>	<b>133,391.53</b>	<b>111,856.59</b>	<b>0.00</b>	<b>69,666.86</b>	<b>87,721.98</b>

## BUDGET COMPARISON

City Of Pacific  
MCAG #: 0423

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499 Utilities Equipment Reserve

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	351,960.00	332,959.64	650,585.84	650,585.84	600,000.00	0.00	534,181.95	327,848.49
360 Interest & Other Earnings	6,000.00	5,816.98	3,500.00	11,994.69	12,000.00	0.00	7,166.67	5,937.22
397 Interfund Transfers	325,000.00	325,000.00	200,000.00	183,333.37	275,000.00	0.00	266,666.67	169,444.46
<b>TOTAL REVENUES:</b>	<b>682,960.00</b>	<b>663,776.62</b>	<b>854,085.84</b>	<b>845,913.90</b>	<b>887,000.00</b>	<b>0.00</b>	<b>808,015.28</b>	<b>503,230.17</b>
594 Capital Expenditures	200,000.00	13,190.78	400,000.00	131,231.45	300,000.00	0.00	300,000.00	48,140.74
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>200,000.00</b>	<b>13,190.78</b>	<b>400,000.00</b>	<b>131,231.45</b>	<b>300,000.00</b>	<b>0.00</b>	<b>300,000.00</b>	<b>48,140.74</b>
<b>FUND GAIN/LOSS:</b>	<b>482,960.00</b>	<b>650,585.84</b>	<b>454,085.84</b>	<b>714,682.45</b>	<b>587,000.00</b>	<b>0.00</b>	<b>508,015.28</b>	<b>455,089.43</b>

## BUDGET COMPARISON

City Of Pacific  
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### 601 Customer Deposits

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	5,160.00	5,159.91	5,160.00	5,159.91	5,159.91	0.00	5,159.97	3,439.94
<b>TOTAL REVENUES:</b>	<b>5,160.00</b>	<b>5,159.91</b>	<b>5,160.00</b>	<b>5,159.91</b>	<b>5,159.91</b>	<b>0.00</b>	<b>5,159.97</b>	<b>3,439.94</b>
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
FUND GAIN/LOSS:	5,160.00	5,159.91	5,160.00	5,159.91	5,159.91	0.00	5,159.97	3,439.94

## BUDGET COMPARISON

City Of Pacific  
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630 Developer Deposit

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	70,996.00	62,995.78	71,407.72	71,407.72	76,901.68	0.00	73,101.80	44,801.17
380 Non Revenues	22,000.00	20,280.00	50,853.28	21,243.96	22,028.40	0.00	31,627.23	13,841.32
<b>TOTAL REVENUES:</b>	<b>92,996.00</b>	<b>83,275.78</b>	<b>122,261.00</b>	<b>92,651.68</b>	<b>98,930.08</b>	<b>0.00</b>	<b>104,729.03</b>	<b>58,642.49</b>
580 Non Expenditures	30,000.00	11,868.06	42,261.00	16,250.00	14,950.00	0.00	29,070.33	9,372.69
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>30,000.00</b>	<b>11,868.06</b>	<b>42,261.00</b>	<b>16,250.00</b>	<b>14,950.00</b>	<b>0.00</b>	<b>29,070.33</b>	<b>9,372.69</b>
 FUND GAIN/LOSS:	 62,996.00	 71,407.72	 80,000.00	 76,401.68	 83,980.08	 0.00	 75,658.69	 49,269.80

## BUDGET COMPARISON

City Of Pacific  
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635 Pacific Court

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	0.00	0.00	48,815.00	0.00	50,000.00	0.00	32,938.33	0.00
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>0.00</b>	<b>0.00</b>	<b>48,815.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>32,938.33</b>	<b>0.00</b>
FUND GAIN/LOSS:	0.00	0.00	48,815.00	0.00	50,000.00	0.00	32,938.33	0.00

## BUDGET COMPARISON

City Of Pacific  
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640 Algona Court

Account	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	2019 Appropriated	2019 Actual	Average Appropriated	Average Actual
308 Beginning Balances	31,912.00	7,902.16	7,623.16	7,623.16	28,817.36	0.00	22,784.17	5,175.11
340 Charges For Goods & Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350 Fines & Penalties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360 Interest & Other Earnings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380 Non Revenues	150,990.00	139,137.07	133,003.84	115,101.03	107,095.58	0.00	130,363.14	84,746.03
<b>TOTAL REVENUES:</b>	<b>182,902.00</b>	<b>147,039.23</b>	<b>140,627.00</b>	<b>122,724.19</b>	<b>135,912.94</b>	<b>0.00</b>	<b>153,147.31</b>	<b>89,921.14</b>
580 Non Expenditures	175,000.00	139,416.07	140,627.00	117,742.28	107,565.78	0.00	141,064.26	85,719.45
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>175,000.00</b>	<b>139,416.07</b>	<b>140,627.00</b>	<b>117,742.28</b>	<b>107,565.78</b>	<b>0.00</b>	<b>141,064.26</b>	<b>85,719.45</b>
<b>FUND GAIN/LOSS:</b>	<b>7,902.00</b>	<b>7,623.16</b>	<b>0.00</b>	<b>4,981.91</b>	<b>28,347.16</b>	<b>0.00</b>	<b>12,083.05</b>	<b>4,201.69</b>

# 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.