

**CITY OF PACIFIC  
WASHINGTON  
ORDINANCE NO. 2019-2013**

**AN ORDINANCE OF THE CITY OF PACIFIC, WASHINGTON,  
ADOPTING THE BUDGET FOR THE YEAR 2020 AND SETTING  
FORTH THE ESTIMATED REVENUES AND APPROPRIATIONS.**

**WHEREAS**, after notice as prescribed by law, the City Council held public hearings on the 2020 Proposed Budget on November 4, 2019, November 12, 2019 and November 18, 2019, at which time public testimony for or against any part of the budget were heard; and

**WHEREAS**, the 2020 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 2020 and being sufficient to meet the various needs of Pacific during 2020; and

**WHEREAS**, this ordinance was presented for review during a regular City Council workshop on November 18, 2019; and

**WHEREAS**, this ordinance was considered by the City Council for adoption during a regular City Council meeting on November 25, 2019;

**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 2020 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 2020 are set forth in summary form, and are hereby appropriated for expenditures during the year 2020 as set forth below:

<b>FUND</b>	<b>Fund Name</b>	<b>Estimated Resources</b>	<b>Appropriations</b>
001	General Fund	7,720,380	7,720,880
098	General Fund Equip Reserve	469,668	469,668
099	General Fund Cumulative Res	535,515	535,515
101	Street Fund	749,884	749,884
107	Tourism	181,088	181,088
209	LID 6 Redemption	520,774	520,774
210	LID 6 Guarantee	478,927	478,927
300	Municipal Capital Improvement	761,805	761,805
301	Street Improvement	2,997,834	2,997,834
305	Parks Capital Improvement	308,371	308,371
308	Valentine Road	25,793	25,793
309	West Valley Highway Cap Imp	814,418	814,418
310	Stewart/Thornton Rd Project	4,245,315	4,245,315
333	Fire Impact Fees	279,673	279,673
401	Water Operations	2,570,731	2,570,731
402	Sewer	2,986,138	2,986,138
404	Water Revenue Bond Redemp	350,441	350,441

406	Water Capital Improvement	1,477,254	1,477,254
408	Sewer Cumulative Fund	739,961	739,961
409	Storm	1,530,458	1,530,458
410	Storm water Facilities	437,024	437,024
411	Pierce County Surcharge Fund	221,153	221,153
499	Equipment Reserve	957,982	957,982
601	Customer Deposits	5,160	5,160
630	Developer Deposits	143,171	143,171
635	Pacific Court	0	0
640	Algona Court	9,116	9,116
	<b>TOTAL All Funds</b>	<b>31,518,034</b>	<b>31,518,034</b>

**Section 3.** Attachment "A" is adopted as the 2020 Salary schedule and the 2020 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 9TH DAY OF DECEMBER, 2019.**


CITY OF PACIFIC

  
 LEANNE GUIER, MAYOR

ATTEST/AUTHENTICATED:

  
 LAURIE CASSELL, MMC  
 CITY CLERK

APPROVED AS TO FORM:

  
 KINNON WILLIAMS, CITY ATTORNEY



*Fiscal Year 2020 Budget*

*City of Pacific*

*100 3<sup>rd</sup> Avenue Southeast*

*Pacific, WA 98047*

*(253) 929 - 1100*

*[www.pacificwa.gov](http://www.pacificwa.gov)*

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CITY OF PACIFIC  
CITY OFFICIALS



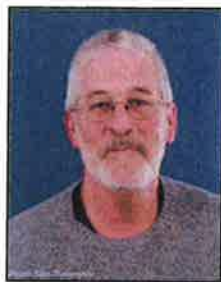
MAYOR

*Leanne Guier*



COUNCIL MEMBER

*Katie Garberding*



COUNCIL MEMBER

*Kerry Garberding*



COUNCIL MEMBER

*Joshua Putnam*



MAYOR PRO TEM

*Vic Kave*



COUNCIL MEMBER

*Stacie Oliveira*



COUNCIL PRESIDENT

*David Storaasli*



COUNCIL MEMBER

*Don Thomson*

*"Being on Council is not just a Monday night job."*

Clint Steiger, Council Member 1999-2019

Thank you, Council Member Steiger, for your service to the community. You will be missed!

CITY OF PACIFIC  
MANGAGEMENT STAFF

CITY ADMINISTRATOR/FINANCE DIRECTOR	RICHARD GOULD
CHIEF OF POLICE	CRAIG SCHWARTZ
CITY CLERK/PERSONNEL MANAGER	LURIE CASSELL
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.  
OPEN (YOUTH REPRESENTATIVE)

**CITY STAFF**  
JACK DODGE

**PARK BOARD**

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

**CITY STAFF**  
JACK DODGE  
JENNIFER KREIFELS

**CIVIL SERVICE COMMISSION**

LAURIE CASSELL  
JUSTIN NEWLUN  
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. BREDAS 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 WHERE 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. HEPEL. 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 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	1870
SEWER ACCOUNTS	1800
STORM ACCOUNTS	1880

**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 am proud to present to you the City of Pacific 2020 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. 2020 operations are to be funded from 2020 revenues and 2019 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 as required by the Pacific Municipal Code (PMC) by following "best practices" established by the Government Finance Officers Association (GFOA). While the Water and Stormwater funds are maintaining fund balance reserves that are in line with GFOA best practices (45 days of operating expenses), the Sewer Fund is not. This will be addressed in 2020 by conducting a rate study by an outside consulting agency.

## BUDGET MESSAGE, MAYOR LEANNE GUIER

It is of critical importance that the enterprise funds maintain healthy reserve levels while also supporting the utility capital funds in replacing necessary aging infrastructure. Though there is a minimal to zero increase in utility rates in 2020, the new rate study will help guide City leadership in establishing the proper rates over the next five years. This will ensure that the utility funds are able to financially maintain operations that are compliant with State and Federal Law. The 2020 budget is prepared with this in mind to promote a healthy financial outlook for Pacific.

### 2020 BUDGET OVERVIEW

- Includes a Cost of Living Adjustment (COLA) increase for both of the represented group of employees as well as non-represented staff.
- Proposes capital expenditures in Street, Stormwater, Water, and Sewer.
- Association of Washington Cities (AWC) benefit rates will not increase in 2020 except for the Police Chief (different carrier). The represented employees' benefits (Northwest Administrators) will see a 3% increase in 2020.
- Proposes no increase in utility rates (Water, Sewer and Stormwater) though the proposed rate study may identify necessary rate changes to facilitate balances to meet City Code in reserves as well as accounting for ongoing infrastructure reliability (capital). King County Metro increases its rate every other year and 2020 will not see a "pass-thru" increase.
- Proposes the continuing staff work on 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 Informational Technology (IT) Systems Analyst.
- Proposes the creation of a Roads revenue sharing policy coordinated with the General Fund Tax Revenues.
- Proposes the completion of a 5-year Roads Inventory Maintenance project schedule.
- Proposes the Comprehensive Plan update along with updating the City's Buildable Lands Inventory.
- Proposes legal and professional fees for code compliance issues and updating non-complaint City Code.
- Proposes the updating and implementation of the City Council's Strategic Master Plan.
- Proposes the addition of one full time office assistant to the Police Department, one full-time staff to be shared in Court & Community Development/Public Works & the addition of a Park's maintenance employee in the Public Works Department.

## BUDGET MESSAGE, MAYOR LEANNE GUIER

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 2020 will see an 8.9% increase over 2019, which was up from 2018 by 9.3% and 2017 (7.5%). Increases are due to the additional staff (4.5% of the total 8.9%), which is comprised of an IT Analyst, Police office assistant, FTE for Court Clerk/Community Development/Public Works, Park's Maintenance and increases in payroll taxes and Cost of Living Adjustment (COLA) for managers along with step/range adjustments for represented and non-represented staff.



At this time, I am presenting the Pacific City council with a 2020 general fund budget with \$5,370,898 in revenues and \$5,149,608 in expenditures. Starting General Fund Carry Over is projected to be \$2.5M which is over \$55K increase from the amount budgeted in 2019. Total cash position is projected to decrease in 2020 by \$2M due mostly to completion of capital municipal building, road and utility projects.

*Leanne Guier*



## OUR GUIDING BUDGET PRINCIPALS

In developing the 2020 budget, Mayor Guier and the executive leadership team established a set of core budget principals that guide our thinking in developing responsible, aligned, sustainable budgets across the organization. This proposed budget is founded on the following principles:

- ✓ Don't spend more than you take in
- ✓ Don't spend one-time money on ongoing expenses
- ✓ Establish and maintain prudent budget reserves
- ✓ Maintain strict controls on hiring and spending
- ✓ Fund the highest priority services first

We continue to work diligently to control the cost of City government while investing in citizen's top priorities, resulting in an even safer, smarter and more sustainable City of Pacific. The development of the Fiscal Year 2020 Budget development was guided by the Mayor's three primary strategic objectives to create a **best run government**, **grow our economy**, and **strengthen public safety** by investing in infrastructure, personnel, equipment and training. These objectives are crucial to creating a brighter future for all of us, now and for generations to come.

### Three primary strategic objectives:



**Best run government** – Establishing a more efficient government that provides better service for less money continues to be a priority for the City of Pacific. This budget invests in software upgrades to make more efficient, strengthens reserves, and invests in personnel, training and equipment necessary to increase transparency, improve accountability and enhance communication.



**Grow our economy** – A strong economy is essential to ensuring access to family wage jobs. This budget invests in tools to enhance the business climate, attract new residents, advance the city's infrastructure to meet the demands of a modern economy, and improve our quality of life.



**Strengthen public safety** - Public safety continues to be our highest priority. This budget invests in additional police officer training to increase community safety and technology to make our courts safer and more efficient.



CITY OF PACIFIC  
**2020 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 9TH: BUDGET REQUEST TO ALL DEPARTMENT HEADS
- SEPTEMBER 21ST: COUNCIL RETREAT
- SEPTEMBER 9-22: DEPARTMENT HEADS PREPARE ESTIMATES OF REVENUE & EXPENDITURES. CLERK PREPARES ESTIMATES FOR DEBT SERVICE & ALL OTHER ESTIMATES
- SEPTEMBER 23RD: BUDGET ESTIMATES FROM DEPARTMENT HEADS FILED WITH CLERK

**OCTOBER**

- OCTOBER 1ST: CLERK PROVIDES ESTIMATES FILED BY DEPARTMENT HEADS TO MAYOR/MANAGER SHOWING COMPLETE FINANCIAL PROGRAM
- OCTOBER 7TH: 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 1ST: MAYOR/MANAGER PREPARES PRELIMINARY BUDGET & MESSAGE & FILES WITH COUNCIL & CLERK
- NOVEMBER 1-18: PUBLICATION NOTICE OF PRELIMINARY BUDGET & FINAL HEARING
- NOVEMBER 1-25: PUBLIC HEARING(S) ON PRELIMINARY BUDGET. PUBLIC HEARING ON REVENUE SOURCES FOR LEVY SETTING.
- NOVEMBER 20TH: COPIES OF BUDGET AVAILABLE TO PUBLIC
- NOVEMBER 30TH: PROPERTY TAX LEVIES SET & FILED WITH COUNTY

**DECEMBER**

- DECEMBER 2ND: FINAL BUDGET HEARING
- DECEMBER 31ST: BUDGET ADOPTION

# 2020 CITY OF PACIFIC BUDGET ORDINANCE

CITY OF PACIFIC  
WASHINGTON  
ORDINANCE NO. 19-2013

**AN ORDINANCE OF THE CITY OF PACIFIC, WASHINGTON, ADOPTING THE BUDGET FOR THE YEAR 2020 AND SETTING FORTH THE ESTIMATED REVENUES AND APPROPRIATIONS.**

**WHEREAS**, after notice as prescribed by law, the City Council held public hearings on the 2020 Proposed Budget on November 4, 2019, November 12, 2019 and November 18, 2019, at which time public testimony for or against any part of the budget were heard; and

**WHEREAS**, the 2020 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 2020 and being sufficient to meet the various needs of Pacific during 2020; and

**WHEREAS**, this ordinance was presented for review during a regular City Council workshop on November 18, 2019; and

**WHEREAS**, this ordinance was considered by the City Council for adoption during a regular City Council workshop on November 25, 2019;

**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 2020 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 2020 are set forth in summary form, and are hereby appropriated for expenditure during the year 2020 as set forth below:

# 2020 CITY OF PACIFIC BUDGET ORDINANCE

FUND	FUND NAME	ESTIMATED RESOURCES	APPROPRIATIONS
001	GENERAL FUND	\$ 8,390,956.73	\$ 8,390,956.73
098	GENERAL FUND EQUIPMENT RESERVE	\$ 548,730.97	\$ 548,730.97
099	GENERAL FUND CUMULATIVE RESERVE	\$ 535,872.57	\$ 535,872.57
101	STREET FUND	\$ 741,148.61	\$ 741,148.61
107	TOURISM FUND	\$ 205,435.28	\$ 205,435.28
209	LID 6 REDEMPTION FUND	\$ 539,931.90	\$ 539,931.90
210	LID 6 RESERVE FUND	\$ 478,924.93	\$ 478,924.93
300	MUNICIPAL CAPITAL IMPROVEMENTS FUND	\$ 728,075.29	\$ 728,075.29
301	STEWART/8TH ST CORRIDOR FUND	\$ 3,051,579.48	\$ 3,051,579.48
305	PARKS CAPITAL IMPROVEMENT FUND	\$ 257,206.90	\$ 257,206.90
308	VALENTINE ROAD PROJECT FUND	\$ 43,208.36	\$ 43,208.36
309	WEST VALLEY	\$ 808,059.34	\$ 808,059.34
310	STEWART/THORNTON AVE RD PROJECT	\$ 4,105,433.35	\$ 4,105,433.35
333	FIRE CAPITAL IMPROVEMENT	\$ 295,803.68	\$ 295,803.68
401	WATER FUND	\$ 2,523,405.40	\$ 2,523,405.40
402	SEWER FUND	\$ 3,066,782.83	\$ 3,066,782.83
404	WATER REVENUE BOND REDEMPTION	\$ 302,295.52	\$ 302,295.52
406	WATER CAPITAL IMPROVEMENT FUND	\$ 2,164,891.02	\$ 2,164,891.02
408	SEWER CUMULATIVE FUND	\$ 749,371.05	\$ 749,371.05
409	STORMWATER FUND	\$ 1,510,894.74	\$ 1,510,894.74
410	STORMWATER FACILITY FUND	\$ 636,981.58	\$ 636,981.58
411	PIERCE COUNTY WATER AREA FUND	\$ 248,617.15	\$ 248,617.15
499	UTILITIES EQUIPMENT RESERVE FUND	\$ 837,714.52	\$ 837,714.52
601	CUSTOMER DEPOSITS FUND	\$ 5,159.91	\$ 5,159.91
630	DEVELOPER DEPOSITS FUND	\$ 129,017.66	\$ 129,017.66
640	ALGONA COURT FUND	\$ (476.87)	\$ (476.87)
	<b>TOTAL ALL FUNDS</b>	<b>\$ 32,905,021.90</b>	<b>\$ 32,905,021.90</b>

**Section 3.** Attachment "A" is adopted as the 2020 Salary schedule and the 2020 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 9TH DAY OF DECEMBER, 2019.**

APPROVED

  
Leanne Guier, Mayor

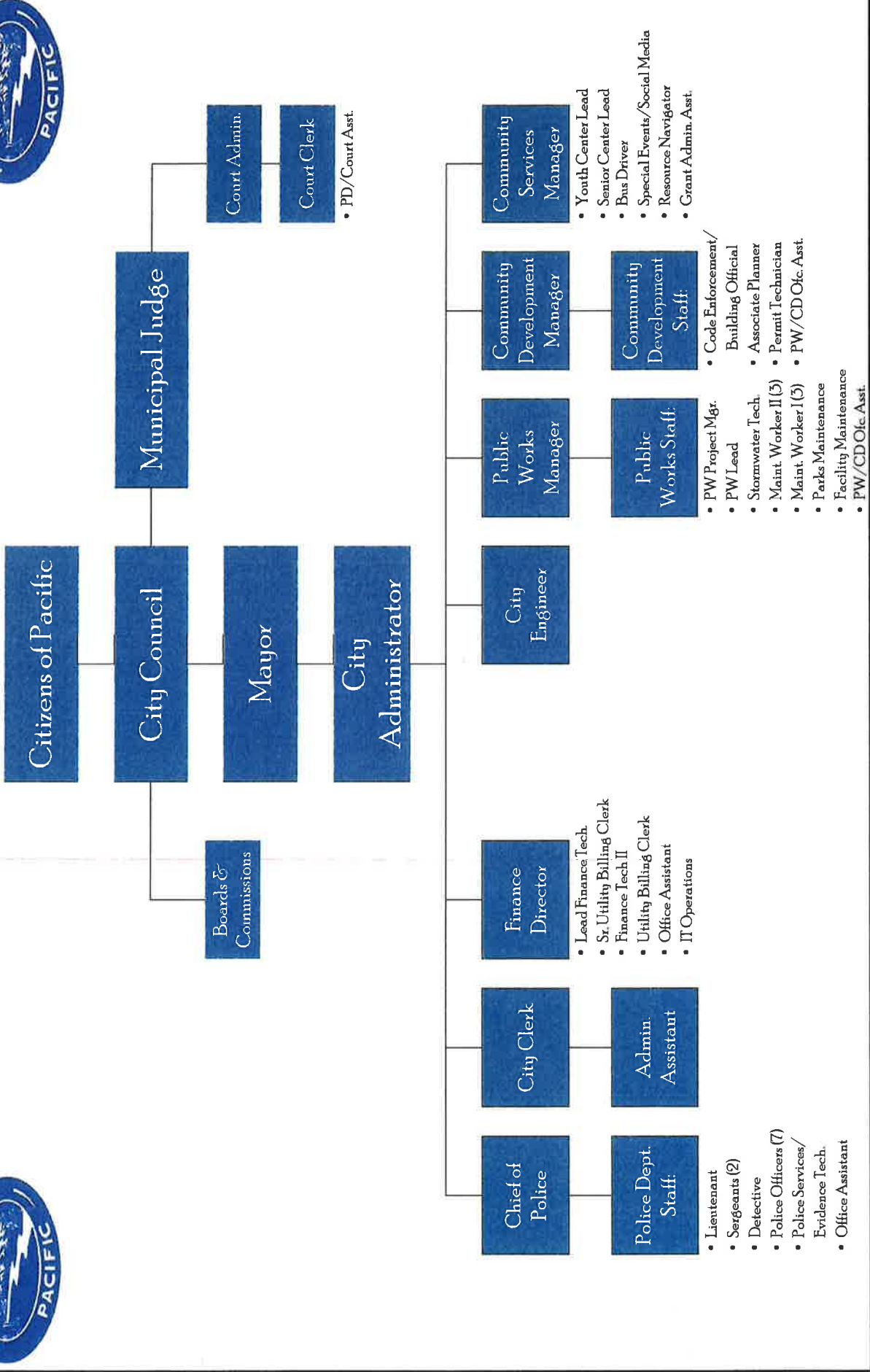
ATTEST

  
Laurie Cassell, City Clerk

APPROVED AS TO FORM

  
Kinnon Williams, City Attorney

# 2020 Organization Chart



**CITY OF PACIFIC  
2020 SALARY & AUTHORIZED FTE SCHEDULE**

DEPARTMENT	POSITION	FULL TIME EQUIVALENTS	MONTHLY SALARY RANGE		ANNUAL SALARY RANGE	
			Minimum	Maximum	Minimum	Maximum
Council	Elected Mayor	1	750	750	9,000	9,000
	Elected Council Member	7	200	200	2,400	2,400
	<i>Total Elected Officials</i>	<i>8</i>				
Admin.	City Administrator/Finance Director	1	9,784	10,440	117,410	125,276
	City Clerk	1	6,333	6,758	76,000	81,092
	Information Technology Analyst*	1		7,000		84,000
	Administrative Assistant	1	4,259	4,332	51,113	51,982
Community Development	Community Development Manager	1	7,857	8,383	94,284	100,601
	Building Inspector	1	5,744	5,841	68,926	70,098
	Associate Planner	1	5,434	5,526	65,208	66,317
	Permit Technician	0.8	4,301	4,374	51,606	52,483
	Office Assistant ( <i>shared w/Court &amp; PW</i> )*	0.3		946		11,346
Community Services	Community Services Manager	1	6,180	6,594	74,160	79,129
	Youth Center Lead	1	4,687	4,767	56,244	57,200
	Event/Social Media Coordinator	1	3,743	3,807	44,915	45,679
	Senior Center Lead	1	4,368	4,442	52,413	53,304
	Bus Driver/Activities Coordinator	1	3,509	3,569	42,113	42,829
Grant Administrator*	0.6		2,056		24,672	
Court	Court Administrator	1	6,124	6,535	73,492	78,416
	Court Clerk	1	4,391	4,466	52,692	53,588
	Court Assistant ( <i>shared w/CD &amp; PW</i> )*	0.4		1,261		15,128
Finance	Lead Finance Technician	1	6,596	6,708	79,149	80,495
	Senior Utility Clerk	1	5,901	6,001	70,808	72,012
	Finance Technician II	1	4,852	4,935	58,226	59,216
	Utility Billing Clerk	1	3,770	3,834	45,242	46,011
	Office Assistant	1	3,240	3,295	38,874	39,535
Police	Police Chief	1	12,000	12,444	144,000	149,328
	Police Lieutenant	1	10,128	10,300	121,538	123,604
	Police Sergeant	2	8,492	8,636	101,902	103,635
	Police Detective	1	7,335	7,460	88,023	89,519
	Police Officer	7	6,920	7,038	83,040	84,452
	Police Services/Evidence Technician	1	4,929	5,013	59,151	60,157
	Office Assistant*	1		3,152		37,821
Public Works	Public Works Manager	1	8,533	9,105	102,394	109,254
	City Engineer	1	8,700	9,022	104,400	108,263
	Public Works Program Coordinator	1	6,445	6,554	77,339	78,654
	Public Works Lead	1	6,835	6,951	82,023	83,417
	Stormwater Technician	1	6,240	6,346	74,879	76,152
	Maintenance Worker III	1	6,427	6,536	77,123	78,434
	Maintenance Worker II	3	5,445	5,538	65,343	66,454
	Parks Maintenance *	1	4,604	4,683	55,253	56,192
	Maintenance Worker I	2	4,508	4,585	54,101	55,021
	Facilities Maintenance	1	3,508	3,568	42,100	42,816
	Office Assistant ( <i>shared w/court &amp; CD</i> )*	0.3		946		11,346
Public Works Comm. Svcs.	Seasonal Public Works Crew (2)		17.91	20.77		
	Summer Youth Help		15.00	15.00		
	<i>Total Authorized &amp; Budgeted Staff</i>	<i>56.4</i>				

\* new position in 2020

# EXECUTIVE



# EXECUTIVE DEPARTMENT

LEANNE GUIER, MAYOR  
RICHARD GOULD, CITY ADMINISTRATOR

## 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 Executive Department houses the offices of the Mayor and City Administrator and provides general administrative oversight and support to the other City departments. This department administers programs and policies established by the City Council and directs the day to day activities and operations for all City departments. More specifically, the Executive Department:

- Informs the Council on City issues, problems and future needs;
- Implements policy decisions of the Council;
- Develops and implements strategic plans for the execution of the City's mission, vision and values;
- Provides leadership to City Departments in management and strategic planning;
- Represents the City and local concerns on a regional, state and national level;
- Plans and implements communications strategy to keep citizens informed on City issues;
- Coordinates agendas and information for efficient city meetings;
- Coordinates response to citizen requests for public records.

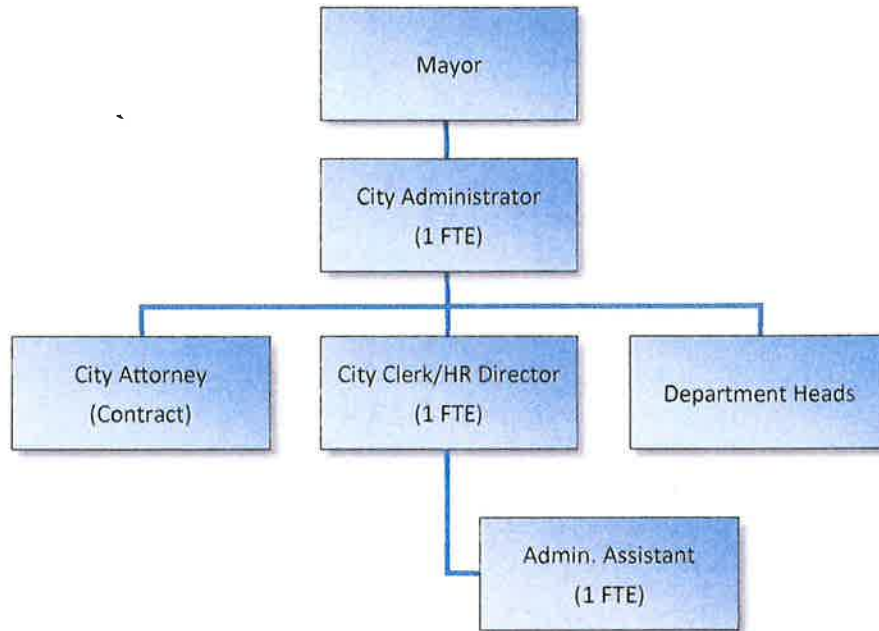
## 2019 ACCOMPLISHMENTS

- Professional training for City Clerk/Personnel Manager
- Professional training for City Administrator
- Professional training for Administrative Assistant
- Transferred 29 archival boxes to Washington State Archives Division
- Website maintenance for departments

## 2020 GOALS

- Continue training in Public Disclosures, Personnel and WMCA
- Administrative Assistant's attendance at PDIII and Clerk's Certification
- Records Management for maintenance, destruction and archival records
- Software platforms for public records and text messaging
- Teambuilding with employees for the Health and Wellness programs

# ORGANIZATION CHART





# LEGISLATIVE



## 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. More specifically, they:

- Define the functions, powers and duties of City employees;
- Fix compensation and working conditions of City employees;
- Adopt ordinances regulating City business;
- Acquire, maintain and protect public property including real estate, structures, waterways and more;
- Provide services citizens need and want, including cultural, recreation, safety, utilities, roads and planning for the future of the community;
- Represent the City of Pacific in regional efforts;
- Balance services needed with how to pay for this, including borrowing, taxation and the granting of franchise.

COUNCIL MEMBER	POSITION	TERM	EMAIL
Katie Garberding	POSITION #1	01/01/20-12/31/23	kgarberding@ci.pacific.wa.us
Kerry Garberding	POSITION #2	01/01/18-12/31/21	kgarberding@ci.pacific.wa.us
Josh Putnam	POSITION #3	01/01/20-12/31/23	jputnam@ci.pacific.wa.us
Vic Kave	POSITION #4	01/01/18-12/31/21	vkave@ci.pacific.wa.us
Stacy Oliveira	POSITION #5	01/01/18-12/31/21	soliveira@ci.pacific.wa.us
David Storaasli	POSITION #6	01/01/20-12/31/23	dstoraasli@ci.pacific.wa.us
Don Thomson	POSITION #7	01/01/18-12/31/21	dthomson@ci.pacific.wa.us

# 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 Local Government Investment Pool (LGIP) and US Agency Bonds.

**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.

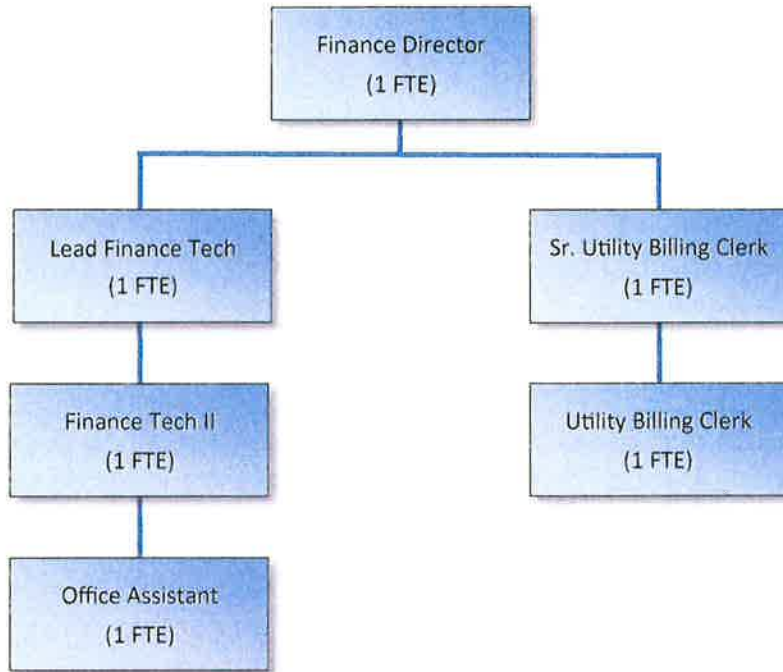
### 2019 FINANCE DEPARTMENT ACCOMPLISHMENTS

- Successfully recruited various staff positions (permanent and part-time)
- Administration and Finance continued to function at a high level while experiencing turnover and change with 63% of our staff
- Prepared Financial, Cash Receipting and Cost and Payroll Allocation Policies
- Attended professional training with BIAS, WFOA and AWC
- Completed 2017 State Audit
- Implemented new advanced water metering infrastructure system
- Negotiated and ratified Public Works/Clerical Union Collective Bargaining Agreement
- Promoted Finance Tech II to Lead Finance Tech and Office Assistant to Utilities Billing Clerk

### 2020 FINANCE DEPARTMENT GOALS

- Lead negotiations with the Uniformed Union Teamsters 117 for new Collective Bargaining Agreement
- Continue to facilitate, in conjunction with the Mayor, the Council preparation of the City's Strategic Plan
- Oversee department head training regarding management of staff
- Work with the Mayor and Community Development department on Economic Development opportunities for the City
- Work with the Mayor to continue to recruit and replace staff as needed
- Technology Infrastructure upgrade (wiring, etc.)
- Continue training through WFOA
- Perform 2018 and 2019 State audits
- Preparation of the 2021 Annual Budget with possible research into preparing Biennial Budgets
- Hiring and training of IT staff person with the City of Auburn
- Implement Fixed Asset tracking software with BIAS
- Roll out Utility Billing Customer Portal
- Ensure tax records are accurate and taxes are paid properly and on time
- Provide constant meter alarm monitoring and water data analysis to prevent maintenance, detect leaks and conserve water

# ORGANIZATION CHART



# CITY CLERK



# ADMINISTRATION DEPARTMENT

Laurie Cassell, City Clerk

## MISSION

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 ORGANIZATION

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; recordings and preparation of official minutes of all proceedings.

The division is 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.

## 2019 ACCOMPLISHMENTS

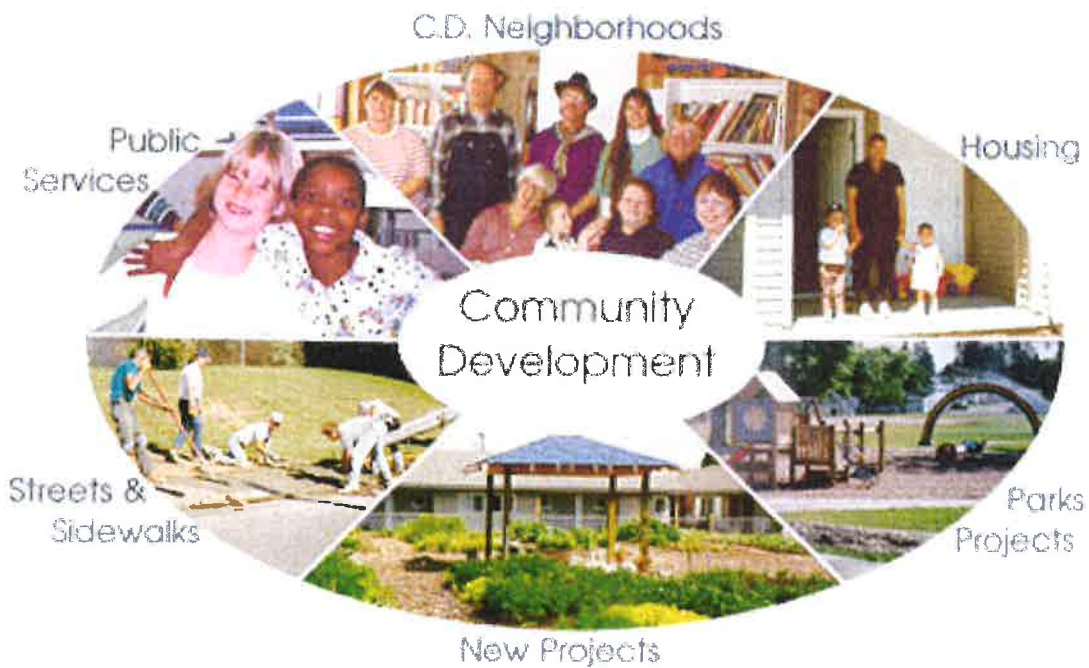
- Prepared, completed, approved & passed 34 sets of Meeting Minutes for 2017, 62 for 2018 and 67 for 2019 as of 11/04/19
- Routed 68 Public Records Requests
- Codifying various Ordinances with Code Publishing updating PMC
- Transferred 29 archival boxes to Washington State Archives Division
- Shredded 42 boxes per the Secretary of State Retention Schedule
- Updated the City asset list with AWC Risk Management
- Attended Public Record Act training with the Attorney General's Office
- Website maintenance for departments

## 2020 GOALS

- Organizing the Central File Room
- Streamline the contract files
- Continue training in Public Disclosures, Personnel and WMCA
- Administrative Assistant's attendance at PDIII and Clerk's Certification
- Review Polity and Procedure Manual for updates
- Records Management for maintenance, destruction and archival records
- Software platforms for public records and text messaging
- Teambuilding with employees for the Health and Wellness programs



# 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.

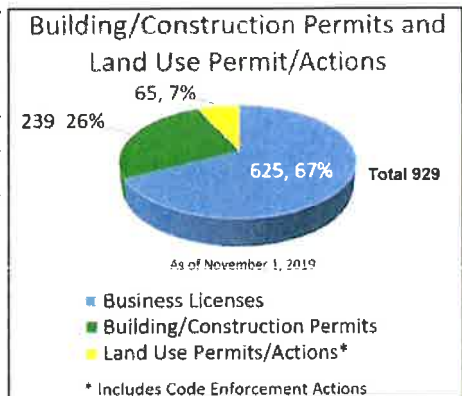
**Growth Planning** - Community Development is responsible for managing the preparation of community plans for long-range growth and development, including the Comprehensive Plan as well as assisting in the preparation of functional plans for transportation, utilities, parks, and public safety. Community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

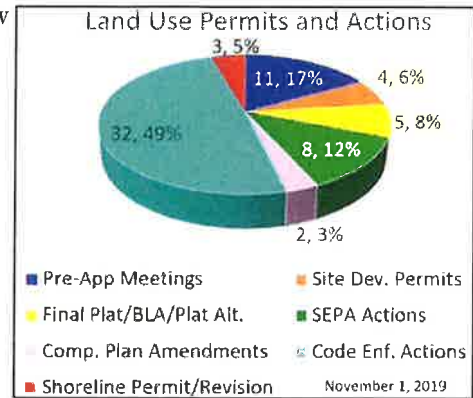


# COMMUNITY DEVELOPMENT DEPARTMENT

JACK DODGE, MANAGER

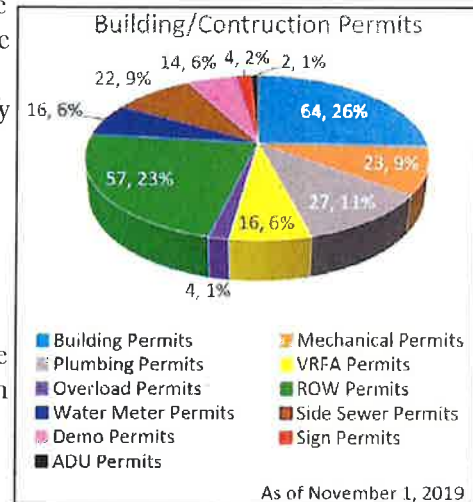
## 2019 ACCOMPLISHMENTS

- Updated Comprehensive Plan Chapter 6: Economic Development
- Updated Comprehensive Plan Chapter 7: Parks, Open Space, Recreation, Trails
- Tracking permit timelines to ensure conformance to review timelines established by state law
- Substantial progress on the adoption of the code updates
- Closeout of major code compliance cases
- Expanded email list of City businesses
- Continue to update marketing the website
- Adoption new Shoreline Master Program (SMP) Title 21
- Updates to Title 23: Critical Areas
- Various Coder amendments

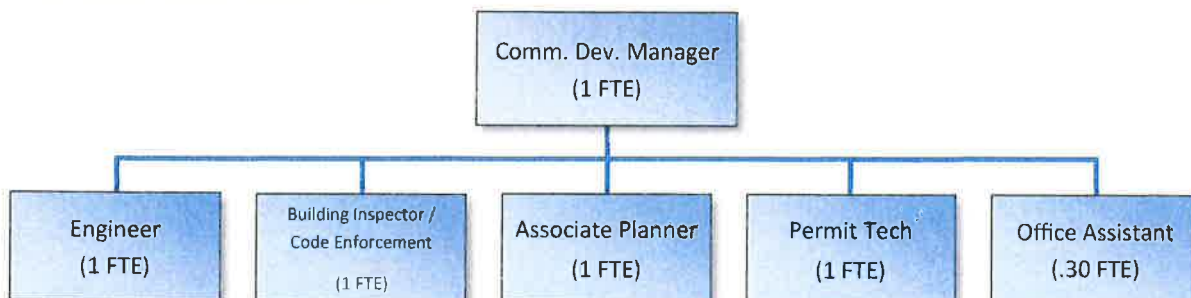


## 2020 GOALS

- Complete update of the Comprehensive Plan
- Complete update of the City's "Buildable Lands" Survey
- Provide quick and courteous review of permits, land use actions and projects within the timelines required under the Revised Code of Washington (RCW) 36.70B.100 to 150
- Research, compare and purchase a Permit Tracking software
- Update the City's Critical Areas Regulations to meet the requirements of RCW 36.70A.060, 171 and 175
- Update Zoning Code to simplify the process to identify permitted and conditional use allowed by zoning district
- Provide definitions for all listed land uses in Zoning Code
- Update Development Review Code
- Update Zoning Code as necessary
- Continue to close out major code compliance cases
- Process code complaints in a timely manner
- Develop an electronic tracking process for Code Compliance
- Continue to work with local, regional and state agencies on economic development within the City
- Continue to retain existing businesses in the City
- Continue to recruit new businesses to the City
- Continue to compile an email list of City businesses



## ORGANIZATION CHART



# PUBLIC WORKS



**STREETS**



**WATER**



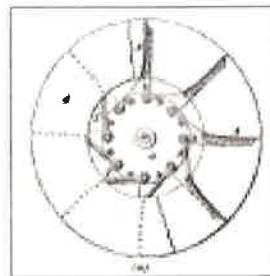
**SEWER**



**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.

2019 Accomplishments	2020 Goals
<ul style="list-style-type: none"><li>• Secured Department of Ecology Stormwater Capacity Grant</li><li>• Water meter replacements</li><li>• Tacoma Blvd. Sewer Pump Station system upgrade</li><li>• Milwaukee Blvd. Sidewalk</li><li>• Milwaukee Blvd. Overlay</li><li>• Constructed two sewer flush stations</li><li>• Centennial Park drainage improvements</li><li>• Construction management on Milwaukee Blvd. projects</li><li>• Interurban Trail mitigation construction</li></ul>	<ul style="list-style-type: none"><li>• Equipment:<ul style="list-style-type: none"><li>➢ Walk behind slope mower</li><li>➢ Stationary shop compressor</li><li>➢ Utility line camera</li><li>➢ Upgrade vector truck</li><li>➢ Vehicle lift for servicing vehicles</li><li>➢ Two Service trucks</li></ul></li></ul>


# City of Pacific 2020 Capital Facilities Project Goals

Project	Grant Funding Source(s)	Loan Funding Source	Year of Award	Grant/Loan Contract Number	Grant / Loan Amount	Required Matching (City) Funds	Projected Expenses in 2020
<b>ROADS</b>							
West Valley - King - ROW	PSRC		2016	STPUL-1047(00X) LA-8236	\$630,000	\$100,000	\$730,000
Stewart - Valentine to Butte	TIB		2017?	8-1-117(007)-1	\$4,777,2000	\$530,800	\$4,250,000
				TOTAL		\$630,800	\$4,850,000
<b>WATER</b>							
Water Fill Station	N/A		N/A	N/A	N/A	\$30,000	\$30,000
Telemetry System	N/A		N/A	N/A	N/A	\$140,000	\$340,000
Seattle Boulevard Line Replacement	N/A		N/A	N/A	N/A	\$150,000	\$200,000
4 <sup>th</sup> Ave SW / Tacoma Blvd Line Replacement	N/A		N/A	N/A	N/A	\$200,000	\$200,000
System Leak Detection	N/A		N/A	N/A	N/A	\$10,000	\$10,000
				TOTAL	\$0	\$530,000	\$780,000
<b>STORM</b>							
NPDES - Annual	Ecology		2019	WQSWCAP-1921-Pacifi-00027	\$25,000	N/A	\$25,000
Government Canal Pump Station	King County		2017		\$250,000	10,000	\$250,000
Storm System Cleaning	N/A		N/A	N/A	N/A	\$75,000	\$75,000
				TOTAL	\$300,000	\$85,000	\$350,000

# City of Pacific 2020 Capital Facilities Project Goals

Project	Grant Funding Source(s)	Loan Funding Source	Year of Award	Grant/Loan Contract Number	Grant / Loan Amount	Required Matching (City) Funds	Projected Expenses in 2020
<b>SEWER</b>							
Pump Station Upgrade - Tacoma Avenue	N/A	Revenue Bonds	2017/18	N/A	N/A	\$350,000	\$400,000
Telemetry System						\$140,000	\$210,000
				TOTAL		\$490,000	\$610,000
<b>RECREATION FACILITIES</b>							
Park Irrigation	N/A					\$25,000	\$25,000
Interurban Trail				HLP-0950(002)		N/A	\$1,025,000
				TOTAL		\$25,000	\$1,050,000
<b>PUBLIC FACILITIES</b>							
PW Building - Construction		Revenue Bonds	2017/18		\$600,000	N/A	\$1,000,000
Community Center	CDBG		2019		\$215,000	N/A	\$215,000
City Hall - HVAC and Flooring						N/A	\$250,000
				TOTAL			\$1,465,000

# Utility Rates Pacific Residents/Businesses



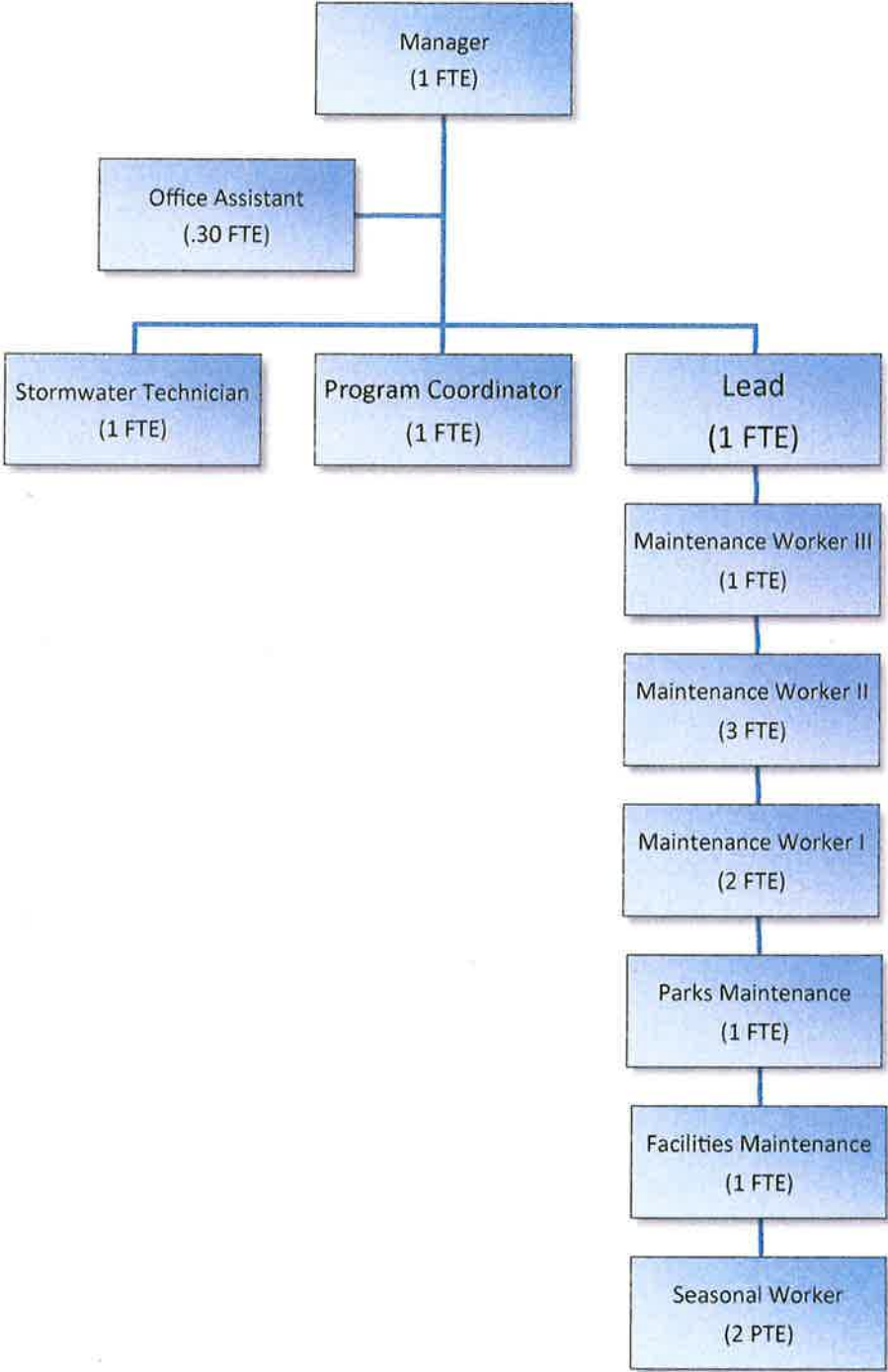
	2019		2020	
	SFR	Com	SFR	Com
Water	\$49.50	\$ 71.90	\$49.50	\$ 71.90
Sanitary Sewer	\$80.58	\$115.11	\$80.58	\$115.11
Storm Water	\$23.82	\$200.98	\$23.82	\$200.98
<b>TOTAL</b>	<b>\$153.90</b>	<b>\$387.99</b>	<b>\$153.90</b>	<b>\$387.99</b>



# PUBLIC WORKS DEPARTMENT

JIM MORGAN, MANAGER

## ORGANIZATION CHART



# POLICE



# Police Department

## Craig Schwartz, Chief of Police

### MISSION

Our mission is to make the City of Pacific a safe place to live, work and play.

### VISION

The Pacific Police Department will be recognized as the standard of excellence in small city policing.

- Internally, every employee will believe the Pacific Police Department is a great place to work.
- The community will believe the Pacific Police Department is a proactive, progressive and professional organization committed to making our city a safe place to live, work and play.

### VALUES

The guiding principles that articulate the culture of an organization and describe how we want to work together.

- Positive Attitude
- Excellence and Quality in All That We Do
- Accountability
- Integrity & Ethical Behavior
- Clear Direction
- Team Work
- Learning

### 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 Police Specialist, and the proposed full time Office Assistant. The Chief is responsible for the overall management and administration of the Police Department. The Police 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

# Police Department

Craig Schwartz, Chief of Police

## OPERATIONS CONTINUED

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.

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.

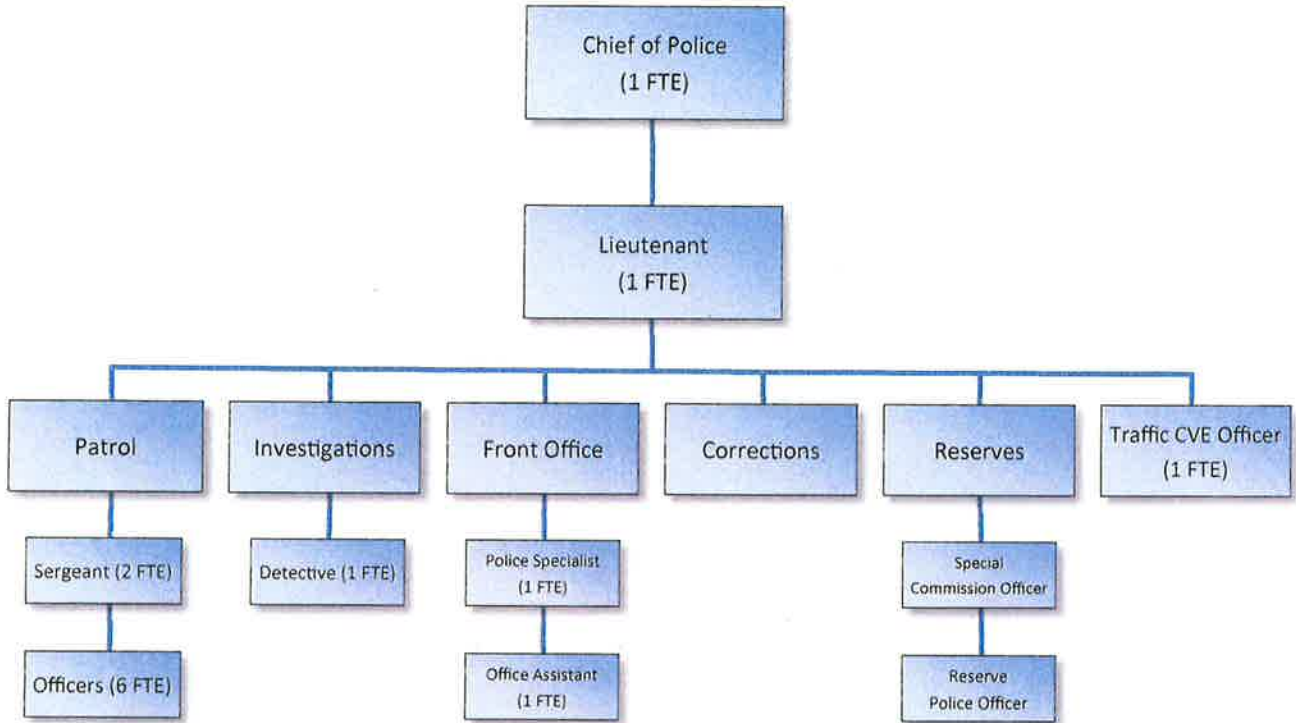
Patrol Officers are responsible for general patrol, responding to calls for service, initial case investigation community policing and traffic enforcement. The Traffic Officer is assigned to educate community members and enforce traffic laws, educate people via our Traffic School, provide Commercial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

## 2020 GOALS

- Regain accreditation in 2020-2021
- Update policy Manual based on LEMAP results
- Instructor Certification Goals:
  - Level 1 Defensive Tactics Instructor (40 hours)
  - Impact Weapons Instructor (80 hours)
  - Oleoresin Capsicum (OC) Instructor (16 hours)
  - Taser Instructor (8 hours)
  - Level 2 Handgun Instructor (80 hours)
  - Shotgun Instructor
  - Patrol Rifle Instructor (40 hours)
  - Field Training Officer (80 hours)
- Update equipment:
  - Computers (3)
  - Tasers
  - Rifles
  - Spike strips
  - Ballistic helmets/shields
  - Records and Evidence system
  - Office chairs and furniture
- Facilities Improvement:
  - Enlarge lobby
  - Improve security



**POLICE DEPARTMENT**  
**CRAIG SCHWARTZ, CHIEF OF POLICE**



# 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 on 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 punishments 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

# MUNICIPAL COURT

KELLY RYDBERG, COURT ADMINISTRATOR

## 2019 ACCOMPLISHMENTS

- Hired 1 new staff - one part time office assistant
- As of October 30, 2019 there were a total of 882 filings by Pacific PD and 264 filings by Algona PD
- As of October 30, 2019 the Court held 3444 hearings
- Continuing education with regional training and conference attendance, up to 7 days each year
- Utilizing video in addition to transporting prisoners for court hearings
- Obtained online credit card payment capabilities at no cost to the City

## 2020 GOALS

- Hire on .40 staff member
- 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

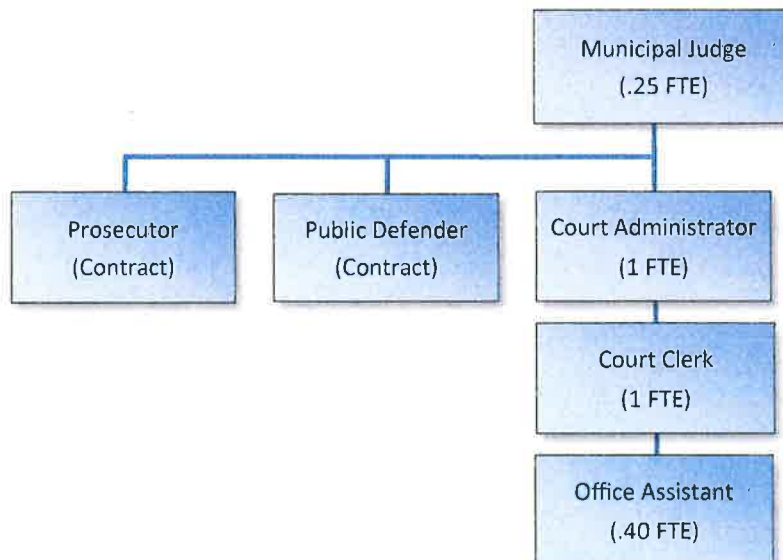
## BUDGET COMMENTS

Our 2020 Budget request includes higher supplies budget for state required forms. There will continue to be a decrease in interest from criminal cases in collections due to HB 1783 in 2018. Current total through October 2019 is \$4454 compared to \$8873 in 2018.

### Increase includes:

- Salaries / benefits annual increases
- 2 regional trainings per year, one-line staff conference and one Presiding Judge / Administrator conference every few years, one Administrator conference every year

## ORGANIZATION CHART





# COMMUNITY SERVICES

*Serving*  
**SENIORS**



# 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 or 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

## 2019 ACCOMPLISHMENTS

- CDBG Grant recipient
- VSHSL Grant recipient
- Senior Center remodel
- Citizen of the Year celebration
- Cen10 Heritage Festival
- Computer lab upgrade with Comcast
- Staff Training:
  - Working with vulnerable populations
  - Working with mental illness
  - Computer skills
- 30th Annual Holiday Bazaar
- Added one new full-time employee
- 2nd Annual Community Garage Sale
- Harvest Carnival
- Hi Fives and Cheers—2 years in a row and added Ilalko this year
- Joined Alpac and Ilalko PTA
- Pack the Pack—January will be two years!

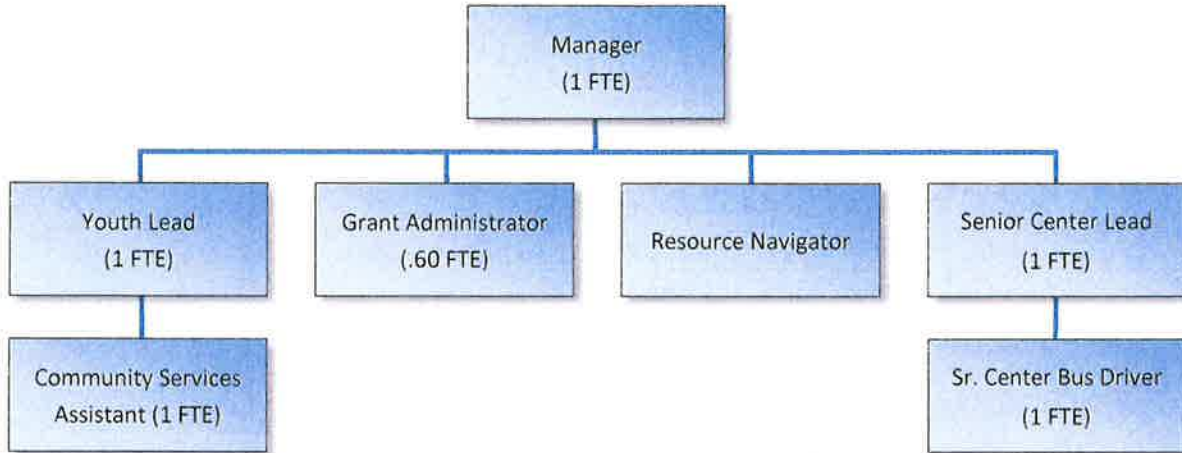
## 2020 GOALS

- Improve Gymnasium:
  - Remodel all restrooms to be ADA compliant
  - Acoustic treatment
  - Sound system
- Increase Social Media presence/increase following
- Training/education opportunities for staff:
  - KRA:
  - More confidence in their job
    - Improved skills
    - Computer programs
    - Managing buildings/departments
    - Working in cooperation with each other
- Social Services:
  - Provide expert service navigation to those with need including:
    - Financial stability
    - Healthy living
    - Housing stability
    - Service system access and improvement
    - Social engagement

# Community Services Department

Corri Lewis, Manager

## ORGANIZATION CHART



# 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.

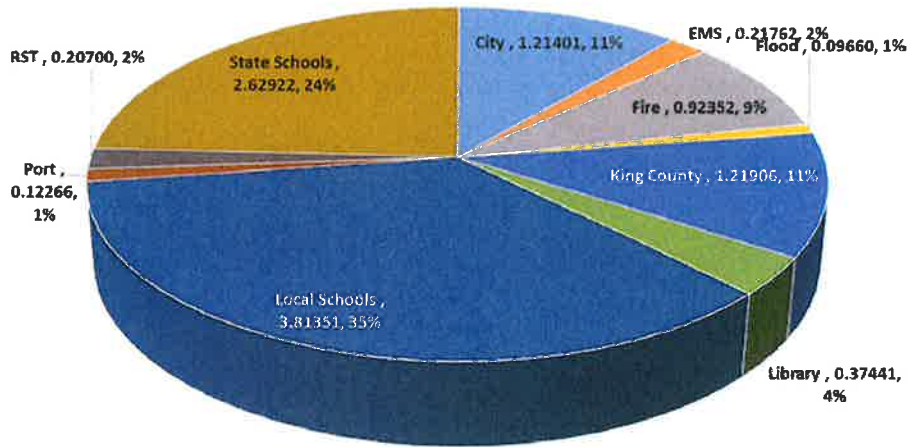
# GENERAL FUND REVENUE SOURCES

## EXPLANATION OF MAJOR REVENUE SOURCES-2020

### 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 \$1,119,637 during 2020.

- 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. Estimated amount to receive in 2020 of \$50,000.

- State-Shared Revenues

State-shared revenues are received from liquor sales, and motor vehicle excise taxes. These taxes are collected by the State of Washington and shared with local governments based on population. State-shared revenues are distributed on either a monthly or quarterly basis, although not all quarterly revenues are distributed in the same month of the quarter. The 2017 population figure used in the 2018 Preliminary Budget is 6,890 as reported by the Office of Financial Management for Washington State on April 1, 2016. This figure is important when determining distribution of State shared revenues on a per capita basis.

- Liquor Board Profits and Liquor Excise Tax

There have been several changes to the collection and distribution of liquor revenues over the past few years that have impacted both cities and counties:

- Initiative 1183 passed in November 2011. It privatized the distribution and retail sale of liquor, effective June 1, 2012. Instead of a calculation based on the profits generated from state run liquor sales, the revenue distribution is now based on the collection of license fees paid by retailers and distributors. The impact of this initiative is on liquor profits.
- Passage of ESHB 2823 in 2012. This bill provided for a permanent diversion of \$2.5 million per quarter (\$10 million per year) of city and county money from the liquor excise tax fund to the state general fund starting with FY 2014.
- The 2013-2015 State budget, passed by the 2013 legislature, contained a provision that increased the share of liquor taxes deposited into the state general fund. The state share went from 65% to 82.5% for the 2013-2015 biennium. This meant that the amount remaining for distribution to cities and counties fell from 35% to 17.5%, a reduction of 50%. This provision giving the state general fund an 82.5% share ends on June 30, 2015, at which time the requirement to transfer 35% of collections into the Liquor Excise tax fund will go back into effect unless the legislature decides to do something different.

- 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

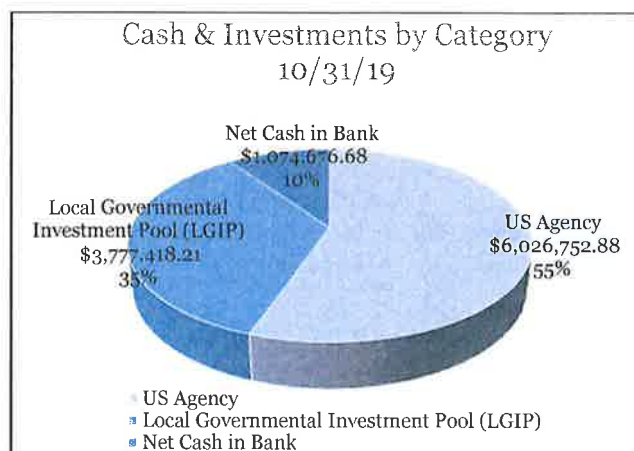
Fines and penalties are collected as a result of Municipal Court rulings and other miscellaneous rule infractions. All court fines and penalties are shared with the State, with the City, on average, retaining less than 50% of the amount collected.

- 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.

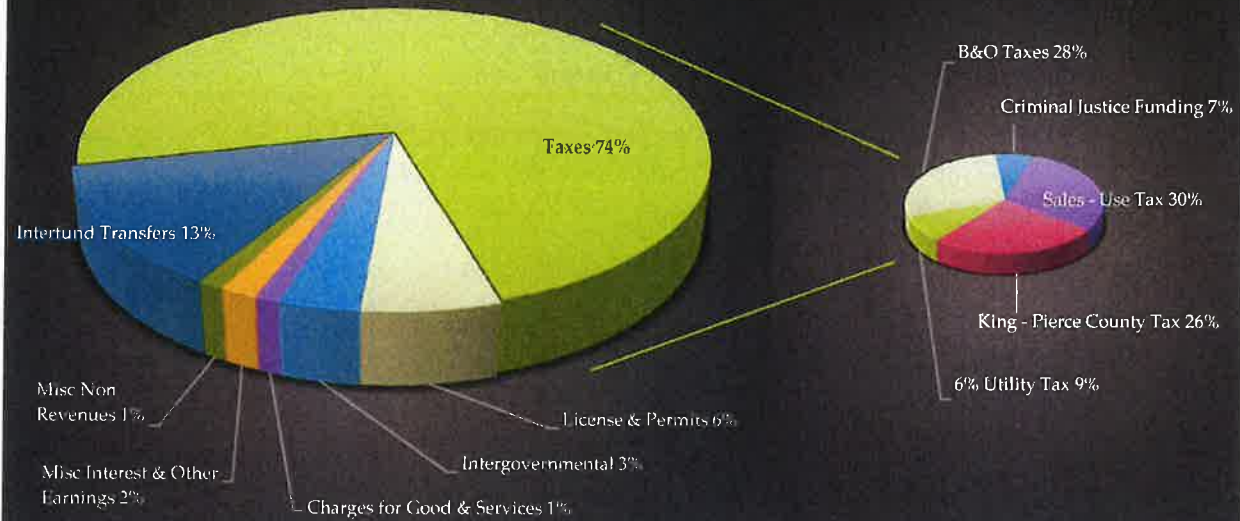
- Investment Interest

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.

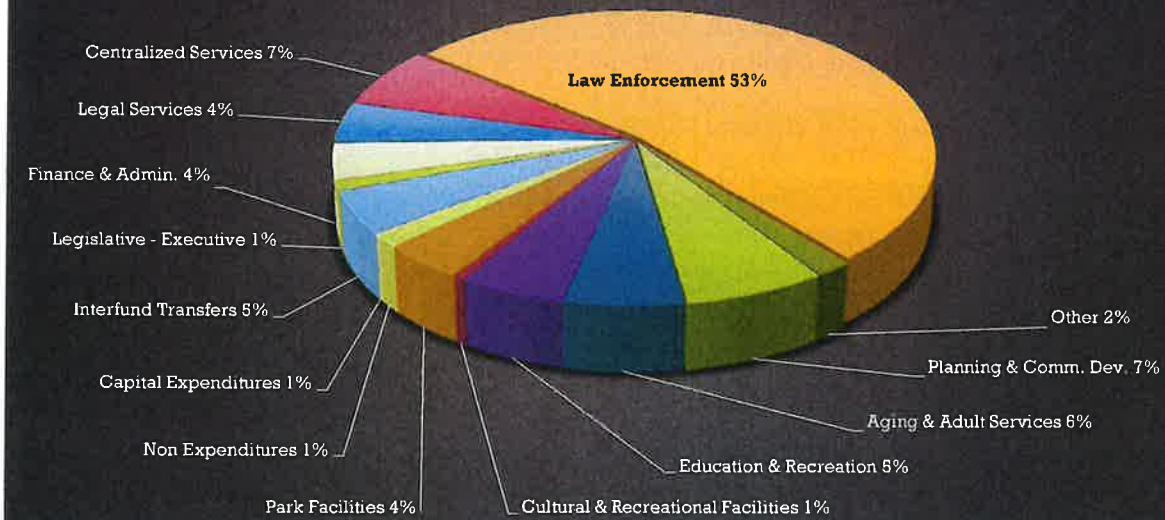




## General Fund - Revenues



## General Fund - Expenditures



## **2020 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 \$250,000:

- \$75,000 to the Street Fund (101) to support annual street operations
- \$175,000 to the General Fund Equipment Reserve Fund (098) for future capital equipment replacement (by department)

101 – Street Fund is budgeted to transfer out \$117,322:

- \$52,322 to the General Fund (001) for City Shared Costs
- \$15,000 to the General Fund Equipment Reserve Fund (098) for future capital equipment replacement (related to roads operations)
- \$50,000 to the Roads Capital Improvement Fund (301)

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

- \$30,000 to the Valentine Road Project Fund (308) for any final capital expenses

401 – Water Utility Fund is budgeted to transfer out \$624,434:

- \$204,434 to the General Fund (001) for citywide shared costs
- \$45,000 to the Street Fund (101) to support annual street operations
- \$150,000 to the Water Revenue Bond Redemption Fund (404) for its' portion of debt
- \$125,000 to the Utilities Equipment Reserve Fund (499) future capital equipment
- 100,000 to the Water Capital Fund (406) for capital projects related to infrastructure

402 – Sewer Utility Fund is budgeted to transfer out \$378,576:

- \$346,076 to the General Fund (001) for citywide shared costs
- \$2,500 to the Street Fund (101) to support annual street operations
- \$2,500 to the Utilities Equipment Reserve Fund (499) for future utilities capital equipment replacement
- \$2,500 to the Water Revenue Bond Redemption Fund (404) for its' portion of debt
- \$25,000 to the Sewer Capital Fund (408) for capital projects related to infrastructure

406 – Water Capital Improvement Fund is budgeted to transfer out \$400,000:

- \$100,000 to the Roads Capital Improvement Fund (301)
- \$300,000 to the Sewer Capital Fund (408) for the revenue bond utility projects

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

- \$125,000 to the Roads Capital Improvement Fund (301)

409 – Stormwater Utilities Fund is budgeted to transfer out \$776,988:

- \$375,000 to the Stormwater Facility Fund (410) for capital projects related to infrastructure
- \$25,000 to the Utilities Equipment Reserve Fund (499) for future utilities capital equipment replacement
- \$73,853 to the General Fund (001) for citywide shared costs
- \$164,135 to the Street Fund (101) to support annual street operations
- \$139,000 to the Water Revenue Bond Reserve (404) for its' portion of debt

410 – Stormwater Facility Fund is budgeted to transfer out \$150,000:

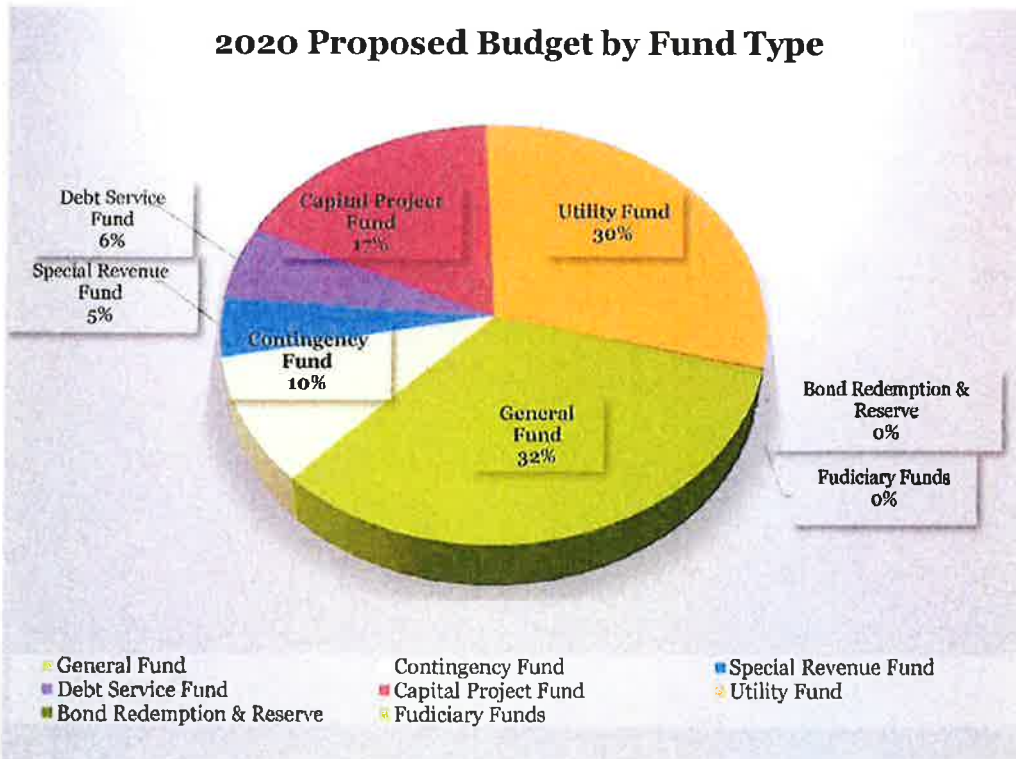
- \$25,000 to the Roads Capital Improvement Fund (301) for road projects
- \$125,000 to the Stewart/Thornton Ave Road Project (310)

FUND	2019 BUDGET - AMENDED	2020 BUDGET
<b>GOVERNMENTAL</b>		
001 GENERAL FUND	\$ 7,952,429	\$ 8,390,957
098 GENERAL FUND EQUIPMENT RESERVE	\$ 409,594	\$ 548,731
099 GENERAL FUND CUMULATIVE RESERVE	\$ 525,126	\$ 535,873
101 STREET FUND	\$ 649,531	\$ 741,149
107 TOURISM FUND	\$ 171,697	\$ 205,435
<b>CAPITAL PROJECTS</b>		
209 LID 6 REDEMPTION FUND	\$ 5,951,083	\$ 539,932
210 LID 6 RESERVE FUND	\$ 478,447	\$ 478,925
300 MUNICIPAL CAPITAL IMPROVEMENTS FUND	\$ 894,245	\$ 728,075
301 STEWART/8TH ST CORRIDOR FUND	\$ 1,252,096	\$ 3,051,579
305 PARKS CAPITAL IMPROVEMENT FUND	\$ 160,958	\$ 257,207
308 VALENTINE ROAD PROJECT FUND	\$ 821,757	\$ 43,208
309 WEST VALLEY	\$ 221,875	\$ 808,059
310 STEWART/THORNTON AVE RD PROJECT	\$ 870,646	\$ 4,105,433
333 FIRE CAPITAL IMPROVEMENT	\$ 284,453	\$ 295,804
<b>UTILITIES</b>		
401 WATER FUND	\$ 2,370,575	\$ 2,523,405
402 SEWER FUND	\$ 3,121,580	\$ 3,066,783
404 WATER REVENUE BOND REDEMPTION	\$ 760,693	\$ 302,296
406 WATER CAPITAL IMPROVEMENT FUND	\$ 3,075,538	\$ 2,164,891
408 SEWER CUMULATIVE FUND	\$ 711,384	\$ 749,371
409 STORMWATER FUND	\$ 1,564,381	\$ 1,510,895
410 STORMWATER FACILITY FUND	\$ 756,697	\$ 636,982
411 PIERCE COUNTY WATER AREA FUND	\$ 241,971	\$ 248,617
499 UTILITIES EQUIPMENT RESERVE FUND	\$ 987,682	\$ 837,715
<b>FUDICIATY FUNDS</b>		
601 CUSTOMER DEPOSITS FUND	\$ 5,160	\$ 5,160
630 DEVELOPER DEPOSITS FUND	\$ 118,502	\$ 129,018
640 ALGONA COURT FUND	\$ 29,738	\$ (477)
	<b>\$ 34,387,839</b>	<b>\$ 32,905,022</b>
2020 OPERATING BUDGET	<b>\$ 17,994,567</b>	<b>\$ 18,609,559</b>
2020 CAPITAL BUDGET	<b>\$ 16,239,873</b>	<b>\$ 14,161,762</b>

**City of Pacific**  
**2020 Budget by Fund Type**

Description	2018 Actual	2019 Projections	2020 Proposed	%
General Fund	\$ 2,455,375.15	\$ 2,572,917.26	\$ 2,741,770.16	6.2%
Contingency Fund	\$ 832,848.22	\$ 878,585.39	\$ 832,103.54	-5.6%
Special Revenue Fund	\$ 288,376.57	\$ 457,991.86	\$ 396,112.86	-15.6%
Debt Service Fund	\$ 106,331.17	\$ 479,938.51	\$ 488,856.83	1.8%
Capital Project Fund	\$ 1,744,338.26	\$ 1,710,037.04	\$ 1,464,430.30	-16.8%
Utility Fund	\$ 5,625,548.61	\$ 4,293,841.96	\$ 2,522,166.65	-70.2%
Bond Redemption & Reserve	\$ 205,721.17	\$ 6,590.67	\$ 13,637.26	51.7%
Fudiciary Funds	\$ 83,643.50	\$ 68,869.21	\$ 50,512.66	-36.3%
<b>Totals</b>	<b>\$ 11,342,182.65</b>	<b>\$ 10,468,771.90</b>	<b>\$ 8,509,590.26</b>	

**2020 Proposed Budget by Fund Type**



**City of Pacific**  
**2020 Budget - Fund Totals**

<b>Fund</b>	<b>Description</b>	<b>2018 Actual</b>	<b>2019 Projections</b>	<b>2020 Proposed</b>	<b>Net Gain/(Loss)</b>	<b>%</b>
001	General Fund	2,437,537.81	2,596,218.28	2,817,480.51	221,262.23	0.08
097	General Fund - Pacific Municipal Court	17,837.34	(23,301.02)	(75,710.35)	(52,409.33)	225%
098	General Fund Equipment Reserve	316,814.99	352,632.49	296,230.97	(56,401.52)	-19%
099	General Fund Cumulative Reserve	516,033.23	525,952.90	535,872.57	9,919.67	2%
101	Streets	129,982.54	277,733.37	210,677.57	(67,055.80)	-32%
107	Toursim	158,394.03	180,258.49	185,435.28	5,176.80	3%
209	LID 6 Redemption	105,331.17	1,509.82	9,931.90	8,422.08	85%
210	LID 6 Reserve	1,000.00	478,428.68	478,924.93	496.25	0%
300	Capital Improvements - Municipal	618,947.38	583,183.07	531,953.98	(51,229.09)	-10%
301	Capital Improvements - Roads	80,923.60	43,903.01	432,873.56	388,970.55	90%
305	Capital Improvements - Parks	101,179.65	155,274.35	151,287.14	(3,987.21)	-3%
308	Valentine Ave Road Project	10,774.86	13,208.36	19,513.35	6,304.99	32%
309	West Valley Highway Project	217,981.99	174,166.29	83,059.34	(91,106.95)	-110%
310	Stewart/Thornton Ave Road Project	456,225.95	470,646.09	933.35	(469,712.75)	####
333	Capital Improvements - Fire	258,304.83	269,655.87	244,809.57	(24,846.30)	-10%
401	Water Operations	807,050.00	814,283.79	445,977.95	(368,305.84)	-83%
402	Sewer Operations	357,049.25	240,493.18	91,117.17	(149,376.01)	-164%
404	Utility Bond Redemption	205,721.17	6,590.67	13,637.26	7,046.58	52%
406	Capital Improvements - Water	2,333,218.46	1,585,769.64	912,469.61	(673,300.03)	-74%
408	Capital Improvements - Sewer	655,070.50	366,755.98	123,972.01	(242,783.97)	-196%
409	Stormwater	374,695.89	300,555.79	96,543.17	(204,012.63)	-211%
410	Stormwater Facility	225,567.14	166,755.44	176,725.08	9,969.63	6%
411	Pierce County Water Area	141,265.87	148,305.15	151,147.15	2,842.00	2%
499	Utilities Equipment Reserve	731,631.50	670,922.99	524,214.52	(146,708.47)	-28%
601	Customer Deposits	5,159.91	5,159.91	5,159.91	-	0%
630	Developer Deposits	73,501.68	88,941.98	103,273.69	14,331.71	14%
640	Algona Court	4,981.91	(25,232.68)	(57,920.94)	(32,688.26)	56%
	<b>TOTAL</b>	<b>\$ 11,342,182.65</b>	<b>\$ 10,468,771.90</b>	<b>\$ 8,509,590.25</b>	<b>\$ (1,959,181.65)</b>	<b>-23%</b>

**City of Pacific**  
**2020 Budget Summary**

Description	2018 Actual	2019 Projections	2020 Projections	Net Gain/(Loss)	%
<b>General Fund</b>					
Beginning Fund Balance	2,094,652.62	2,437,537.81	2,596,218.28	158,680.47	6%
Taxes	3,538,646.26	3,835,664.18	3,975,420.82	139,756.64	4%
License & Permits	445,205.24	315,339.80	318,493.19	3,153.40	1%
Intergovernmental	169,606.60	119,533.43	185,628.76	66,095.33	36%
Charges for Good & Services	46,870.76	57,755.07	58,034.87	279.80	0%
Fines & Penalties	3,418.97	123.10	123.10	-	0%
Misc Interest & Other Earnings	77,994.09	85,329.71	85,706.42	376.71	0%
Misc Non Revenues	80,012.73	59,029.72	59,477.95	448.22	1%
Other Financing Resources	-	-	-	-	-
Interfund Transfers	430,135.11	569,052.59	688,013.06	118,960.47	17%
<i>Total Revenue</i>	<i>4,791,889.76</i>	<i>5,041,827.59</i>	<i>5,370,898.16</i>	<i>329,070.57</i>	<i>6%</i>
<i>Beginning Balance &amp; Revenue</i>	<i>\$6,886,542.38</i>	<i>\$7,479,365.40</i>	<i>\$7,967,116.44</i>	<i>\$487,751.04</i>	<i>7%</i>
Legislative	21,368.97	21,579.67	24,494.30	2,914.64	12%
Court	-	-	-	-	-
Executive	17,704.72	20,180.57	29,860.50	9,679.93	32%
Finance & Admin.	183,440.46	183,736.91	210,170.56	26,433.65	13%
Legal Services	249,518.98	212,521.51	230,776.50	18,254.99	8%
Employee Benefit Program	1,893.64	760.88	795.12	34.24	4%
Centralized Services	200,464.93	288,567.96	344,294.67	55,726.71	16%
Law Enforcement	2,029,707.98	2,196,042.82	2,345,113.60	149,070.78	6%
Detention/Correction	227,506.27	160,922.78	168,164.30	7,241.53	4%
Protective Inspections	13,074.31	13,976.60	14,015.16	38.56	0%
Disaster Services	23,382.20	28,874.49	27,844.01	(1,030.48)	-4%
Dispatch	237,951.40	215,172.64	224,855.41	9,682.77	4%
Garbage & Solid Waste	24,638.68	10,316.23	9,750.01	(566.22)	-6%
Engineering	-	-	-	-	-
Conservation	10,553.05	4,070.31	4,253.48	183.16	4%
Environmental Services	35,366.23	34,663.73	36,223.61	1,559.87	4%
Planning & Comm. Dev.	301,299.21	352,119.92	353,503.46	1,383.55	0%
Aging & Adult Services	231,494.29	259,494.22	298,923.01	39,428.79	13%
Education & Recreation	165,657.62	216,002.50	263,974.76	47,972.26	18%
Cultural & Recreational Facilities	31,710.80	25,907.29	27,073.12	1,165.83	4%
Park Facilities	193,986.13	201,597.48	209,988.48	8,391.00	4%
Non Expenditures	52,604.70	62,738.63	65,561.87	2,823.24	4%
Debt Service Principal Repayments	-	-	-	-	-
Capital Expenditures	680.00	15,000.00	10,000.00	(5,000.00)	-50%
Interfund Transfers	195,000.00	358,900.00	250,000.00	(108,900.00)	-44%
<i>Total Expenses</i>	<i>\$4,449,004.57</i>	<i>\$4,883,147.12</i>	<i>\$5,149,635.93</i>	<i>\$266,488.81</i>	<i>5%</i>
<b>Total Fund Balance</b>	<b>\$2,437,537.81</b>	<b>\$2,596,218.28</b>	<b>\$2,817,480.51</b>	<b>\$221,262.23</b>	<b>8%</b>

**City of Pacific**  
**2020 Budget Summary**

Description	2018 Actual	2019 Projections	2020 Projections	Net Gain/(Loss)	%
<b><i>Pacific Municipal Court</i></b>					
Beginning Fund Balance	81,619.60	17,837.34	(23,301.02)	(41,138.36)	177%
Intergovernmental Revenues	3,380.88	-	-	-	
Charges for Good & Services	190,132.07	85,809.47	85,809.47	-	0%
Fines & Penalties	136,906.90	89,934.38	89,934.38	-	0%
Misc Interest & Other Earnings	10,424.62	20,786.63	20,786.63	-	0%
Misc Non Revenues	201,871.79	250,610.83	250,610.83	-	0%
<i>Total Revenue</i>	<u>542,716.26</u>	<u>447,141.31</u>	<u>447,141.31</u>	<u>-</u>	<u>0%</u>
<i>Beginning Balance &amp; Revenue</i>	<i>\$624,335.86</i>	<i>\$464,978.65</i>	<i>\$423,840.29</i>	<i>(41,138.36)</i>	<i>-10%</i>
Judicial	306,186.50	279,900.06	281,793.94	1,893.89	1%
Legal Services	126,502.97	87,961.75	91,920.02	3,958.28	4%
Non Expenditures	173,809.05	120,417.86	125,836.67	5,418.80	4%
<i>Total Expenses</i>	<u>\$606,498.52</u>	<u>\$488,279.67</u>	<u>\$499,550.63</u>	<u>\$11,270.97</u>	<u>2%</u>
<b><i>Total Fund Balance</i></b>	<b><i>\$17,837.34</i></b>	<b><i>-\$23,301.02</i></b>	<b><i>-\$75,710.35</i></b>	<b><i>(52,409.33)</i></b>	<b><i>225%</i></b>



**City of Pacific**  
**2020 Budget Summary**

Description	2018 Actual	2019 Projections	2020 Projections	Net Gain/(Loss)	%
<b>General Fund Equipment Reserve</b>					
Beginning Fund Balance	332,283.70	316,814.99	352,632.49	35,817.50	10%
Charges for Good & Services	-	-	-	-	-
Misc Interest & Other Earnings	4,882.50	6,098.48	6,098.48	-	0%
Interfund Transfers	110,000.00	95,115.36	190,000.00	94,884.64	50%
<i>Total Revenue</i>	<u>114,882.50</u>	<u>101,213.84</u>	<u>196,098.48</u>	<u>94,884.64</u>	<u>48%</u>
<i>Beginning Balance &amp; Revenue</i>	<i>\$447,166.20</i>	<i>\$418,028.83</i>	<i>\$548,730.97</i>	<i>\$130,702.14</i>	<i>24%</i>
Financial & Administrative	-	-	-	-	-
Non Expenditures	(282.51)	-	-	-	-
Capital Expenditures	130,633.72	65,396.33	252,500.00	187,103.67	74%
<i>Total Expenses</i>	<u>\$130,351.21</u>	<u>\$65,396.33</u>	<u>\$252,500.00</u>	<u>\$187,103.67</u>	
<b>Total Fund Balance</b>	<b>\$316,814.99</b>	<b>\$352,632.49</b>	<b>\$296,230.97</b>	<b>(56,401.52)</b>	<b>-19%</b>

<b>General Fund Cumulative Reserve</b>					
Beginning Fund Balance	507,013.52	516,033.23	525,952.90	9,919.67	2%
Misc Interest & Other Earnings	9,019.71	9,919.67	9,919.67	144.46	1%
Interfund Transfers	-	-	-	-	-
<i>Total Revenue</i>	<u>9,019.71</u>	<u>9,919.67</u>	<u>9,919.67</u>	<u>-</u>	<u>0%</u>
<i>Beginning Balance &amp; Revenue</i>	<i>\$516,033.23</i>	<i>\$525,952.90</i>	<i>\$535,872.57</i>	<i>\$9,919.67</i>	<i>2%</i>
Capital Expenditures	-	-	-	-	-
<i>Total Expenses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total Fund Balance</b>	<b>\$516,033.23</b>	<b>\$525,952.90</b>	<b>\$535,872.57</b>	<b>\$9,919.67</b>	<b>2%</b>

**City of Pacific**  
**2020 Budget Summary**

Description	2018 Actual	2019 Projections	2020 Projections	Net Gain/(Loss)	%
<b>Streets</b>					
Beginning Fund Balance	122,533.27	129,982.54	277,733.37	147,750.83	53%
License & Permits	18,375.00	21,681.82	21,681.82	-	0%
Intergovernmental Revenues	161,005.81	151,421.45	151,421.45	-	0%
Investment Interest	1,820.11	3,676.61	3,676.61	-	0%
Non Expenditures	-	-	-	-	-
Interfund Transfers	255,000.00	390,000.00	286,635.35	(103,364.65)	-36%
<i>Total Revenue</i>	<u>436,200.92</u>	<u>566,779.89</u>	<u>463,415.24</u>	<u>14,639.31</u>	<u>3%</u>
<i>Beginning Balance &amp; Revenue</i>	<i>\$558,734.19</i>	<i>\$696,762.43</i>	<i>\$741,148.61</i>	<i>\$44,386.18</i>	<i>6%</i>
Street Maintenance	347,260.07	346,929.01	385,657.78	(128,230.57)	-37%
Street Admin & Overhead	19,209.23	15,831.04	22,145.62	2,229.87	14%
Purchased Interest on Investments	-	-	-	-	-
Interfund Transfers	62,282.35	56,269.00	122,667.64	66,398.64	54%
<i>Total Expenses</i>	<u>\$428,751.65</u>	<u>\$419,029.06</u>	<u>\$530,471.04</u>	<u>(126,000.93)</u>	<u>-30%</u>
<b>Total Fund Balance</b>	<b>\$129,982.54</b>	<b>\$277,733.37</b>	<b>\$210,677.57</b>	<b>-\$67,055.80</b>	<b>-32%</b>

<b>Tourism</b>					
Beginning Fund Balance	135,708.65	158,394.03	180,258.49	21,864.46	12%
Taxes	23,130.54	22,262.51	22,262.51	-	-
Misc Interest & Other Earnings	2,591.15	2,914.29	2,914.29	-	0%
<i>Total Revenue</i>	<u>25,721.69</u>	<u>25,176.80</u>	<u>25,176.80</u>	<u>2,248.18</u>	<u>9%</u>
<i>Beginning Balance &amp; Revenue</i>	<i>\$161,430.34</i>	<i>\$183,570.83</i>	<i>\$205,435.28</i>	<i>\$21,864.46</i>	<i>11%</i>
Community Services	3,036.31	3,312.34	20,000.00	16,687.66	83%
<i>Total Expenses</i>	<u>\$3,036.31</u>	<u>\$3,312.34</u>	<u>\$20,000.00</u>	<u>(11,687.66)</u>	<u>-353%</u>
<b>Total Fund Balance</b>	<b>\$158,394.03</b>	<b>\$180,258.49</b>	<b>\$185,435.28</b>	<b>\$5,176.80</b>	<b>3%</b>

**City of Pacific**  
**2020 Budget Summary**

Description	2018 Actual	2019 Projections	2020 Projections	Net Gain/(Loss)	%
<b>LID 6 Redemption</b>					
Beginning Fund Balance	401.71	105,331.17	1,509.82	(103,821.35)	-6876%
Interest & Other Earnings	-	1,416,025.08	538,422.08	(877,603.00)	-163%
Non Revenues	-	-	-	-	
Other Funding Sources	5,700,000.00	4,429,727.00	-	(4,429,727.00)	
Interfund Transfers	-	-	-	-	
<i>Total Revenue</i>	<u>5,700,000.00</u>	<u>5,845,752.08</u>	<u>538,422.08</u>	<u>(5,307,330.00)</u>	<u>-986%</u>
<i>Beginning Balance &amp; Revenue</i>	<u>\$5,700,401.71</u>	<u>\$5,951,083.25</u>	<u>\$539,931.90</u>	<u>(5,411,151.35)</u>	<u>-1002%</u>
Legal Services	12,002.50	56,500.00	-	(56,500.00)	
Other Fees	-	-	-	-	
Development Fees	-	-	-	-	
Debt Service Principal Repayments	5,193,068.04	5,893,073.43	500,000.00	(5,393,073.43)	-1079%
Interfund Transfers	390,000.00	-	30,000.00	30,000.00	
<i>Total Expenses</i>	<u>\$5,595,070.54</u>	<u>\$5,949,573.43</u>	<u>\$530,000.00</u>	<u>(5,419,573.43)</u>	<u>-1023%</u>
<b>Total Fund Balance</b>	<b>\$105,331.17</b>	<b>\$1,509.82</b>	<b>\$9,931.90</b>	<b>\$8,422.08</b>	<b>85%</b>

<b>LID 6 Reserve</b>					
Beginning Fund Balance	1,000.00	1,000.00	478,424.93	477,424.93	100%
Intergovernmental Revenues	-	-	-	-	
Misc Interest & Other Earnings	-	14.68	500.00	485.32	
Intergovernmental Revenues	-	477,414.00	-	(477,414.00)	
<i>Total Revenue</i>	<u>0.00</u>	<u>477,428.68</u>	<u>500.00</u>	<u>(476,928.68)</u>	<u>-95386%</u>
<i>Beginning Balance &amp; Revenue</i>	<u>\$1,000.00</u>	<u>\$478,428.68</u>	<u>\$478,924.93</u>	<u>\$496.25</u>	<u>0%</u>
Interfund Transfers	-	-	-	-	
Total LID Reserve Fund Expense	-	-	-	-	
<i>Total Expenses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total Fund Balance</b>	<b>\$1,000.00</b>	<b>\$478,428.68</b>	<b>\$478,924.93</b>	<b>\$496.25</b>	<b>0%</b>

**City of Pacific**  
**2020 Budget Summary**

Description	2018 Actual	2019 Projections	2020 Projections	Net Gain/(Loss)	%
<b>Capital Improvements - Municipal</b>					
Beginning Fund Balance	566,905.98	618,947.38	583,183.07	(35,764.31)	-6%
Taxes	116,170.67	132,626.61	132,626.61	-	0%
Intergovernmental Revenues	-	67,500.00	-	(67,500.00)	
Interest & Other Earnings	9,423.18	12,265.61	12,265.61	-	0%
Non Revenues	-	-	-	-	
Interfund Transfers	253,584.70	-	-	-	
<i>Total Revenue</i>	<u>379,178.55</u>	<u>212,392.22</u>	<u>144,892.22</u>	<u>(67,500.00)</u>	<u>-47%</u>
<i>Beginning Balance &amp; Revenue</i>	<i>\$946,084.53</i>	<i>\$831,339.60</i>	<i>\$728,075.29</i>	<i>(103,264.31)</i>	<i>-14%</i>
Planning & Comm Development	-	-	-	-	
Aging & Adult Services	-	17,328.64	18,108.43	779.79	4%
Capital Expenditures	327,137.15	230,827.89	178,012.88	(52,815.00)	-30%
<i>Total Expenses</i>	<u>\$327,137.15</u>	<u>\$248,156.53</u>	<u>\$196,121.32</u>	<u>(52,035.22)</u>	<u>-27%</u>
<b>Total Fund Balance</b>	<b>\$618,947.38</b>	<b>\$583,183.07</b>	<b>\$531,953.98</b>	<b>-\$51,229.09</b>	<b>-10%</b>

**Capital Improvements - Roads**

Beginning Fund Balance	268,507.99	80,923.60	43,903.01	(37,020.59)	-84%
Taxes	116,170.59	132,626.60	132,626.60	-	0%
Licenses & Permits	80,300.00	155,728.22	155,728.22	-	
Intergovernmental Revenues	306,629.80	549,209.05	2,294,000.00	1,744,790.95	76%
Charges for Goods & Services	-	47,273.18	47,273.18	-	0%
Interest & Other Earnings	3,423.46	3,048.47	3,048.47	-	0%
Non Revenues	-	-	-	-	
Interfund Transfers	325,000.00	325,000.00	375,000.00	50,000.00	13%
<i>Total Revenue</i>	<u>831,523.85</u>	<u>1,212,885.52</u>	<u>3,007,676.47</u>	<u>1,794,790.95</u>	<u>60%</u>
<i>Beginning Balance &amp; Revenue</i>	<i>\$1,100,031.84</i>	<i>\$1,293,809.12</i>	<i>\$3,051,579.48</i>	<i>\$1,757,770.36</i>	<i>58%</i>
Streets - Maintenance	-	233.35	243.85	10.50	4%
Purchased Interest on Investment	-	-	-	-	
Non Expenditures	(1,850.00)	-	-	-	
Debt Service Principal Repayment	75,750.00	-	-	-	
Capital Expenditures	945,208.24	1,249,672.76	2,618,462.07	1,368,789.31	52%
<i>Total Expenses</i>	<u>\$1,019,108.24</u>	<u>\$1,249,906.11</u>	<u>\$2,618,705.92</u>	<u>\$1,368,799.81</u>	<u>52%</u>
<b>Total Fund Balance</b>	<b>\$80,923.60</b>	<b>\$43,903.01</b>	<b>\$432,873.56</b>	<b>\$388,970.55</b>	<b>90%</b>

**City of Pacific**  
**2020 Budget Summary**

Description	2018 Actual	2019 Projections	2020 Projections	Net Gain/(Loss)	%
<b>Capital Improvements - Parks</b>					
Beginning Fund Balance	138,262.14	101,179.65	155,274.35	54,094.70	35%
Taxes	12,312.84	14,341.58	14,341.58	-	0%
Intergovernmental Revenues	195,069.26	26,016.94	26,016.94	-	
Charges for Goods & Services	7,895.00	13,105.09	56,000.00	42,894.91	77%
Interest & Other Earnings	2,689.04	2,414.65	1,674.00	(740.65)	
Interfund Transfers	5,000.00	3,900.00	3,900.03	0.03	0%
<i>Total Revenue</i>	<u>222,966.14</u>	<u>59,778.26</u>	<u>101,932.55</u>	<u>42,154.29</u>	<u>41%</u>
<i>Beginning Balance &amp; Revenue</i>	<i>\$361,228.28</i>	<i>\$160,957.91</i>	<i>\$257,206.90</i>	<i>\$96,248.99</i>	<i>37%</i>
Natural & Economic Environment	-	-	-	-	
Park Facilities	5,705.35	5,683.56	55,919.76	50,236.20	90%
Non Expenditures & Capital	-	-	-	-	
Capital Expenditures	254,343.28	-	50,000.00	50,000.00	100%
<i>Total Expenses</i>	<u>\$260,048.63</u>	<u>\$5,683.56</u>	<u>\$105,919.76</u>	<u>\$100,236.20</u>	<u>95%</u>
<b>Total Fund Balance</b>	<b>\$101,179.65</b>	<b>\$155,274.35</b>	<b>\$151,287.14</b>	<b>-\$3,987.21</b>	<b>-3%</b>

**Valentine Avenue Road Project**

Beginning Fund Balance	773.59	10,774.86	13,208.36	2,433.50	18%
Intergovernmental Revenues	-	11,781.82	-	(11,781.82)	
Interest & Other Earnings	34.25	182.37	-	(182.37)	
Non Revenues	-	-	-	-	
Interfund Transfers	420,000.00	800,000.00	30,000.00	(770,000.00)	
<i>Total Revenue</i>	<u>420,034.25</u>	<u>811,964.19</u>	<u>30,000.00</u>	<u>(781,964.19)</u>	
<i>Beginning Balance &amp; Revenue</i>	<i>\$420,807.84</i>	<i>\$822,739.05</i>	<i>\$43,208.36</i>	<i>-\$779,530.69</i>	<i>-1804%</i>
Natural & Economic Environment	-	-	-	-	
Non Expenditures	-	255,000.00	-	(255,000.00)	
Capital Expenditures	410,032.98	554,530.69	23,695.01	(530,835.68)	
<i>Total Expenses</i>	<u>\$410,032.98</u>	<u>\$809,530.69</u>	<u>\$23,695.01</u>	<u>(785,835.68)</u>	<u>-3316%</u>
<b>Total Fund Balance</b>	<b>\$10,774.86</b>	<b>\$13,208.36</b>	<b>\$19,513.35</b>	<b>6,304.99</b>	<b>32%</b>

**City of Pacific**  
**2020 Budget Summary**

Description	2018 Actual	2019 Projections	2020 Projections	Net Gain/(Loss)	%
<b>West Valley Highway Road Project</b>					
Beginning Fund Balance	153,872.61	217,981.99	174,166.29	(43,815.70)	-25%
Intergovernmental Revenues	6,174.03	-	630,000.00	630,000.00	100%
Interest & Other Earnings	3,569.16	3,893.05	3,893.05	-	0%
Interfund Transfers	75,000.00	-	-	-	
<i>Total Revenue</i>	<i>84,743.19</i>	<i>3,893.05</i>	<i>633,893.05</i>	<i>630,000.00</i>	<i>99%</i>
<i>Beginning Balance &amp; Revenue</i>	<i>\$238,615.80</i>	<i>\$221,875.04</i>	<i>\$808,059.34</i>	<i>\$586,184.30</i>	<i>73%</i>
Natural & Economic Environmental	-	-	-	-	
Capital Expenditures	20,633.81	47,708.75	725,000.00	677,291.25	93%
<i>Total Expenses</i>	<i>\$20,633.81</i>	<i>\$47,708.75</i>	<i>\$725,000.00</i>	<i>\$677,291.25</i>	<i>93%</i>
<b>Total Fund Balance</b>	<b>\$217,981.99</b>	<b>\$174,166.29</b>	<b>\$83,059.34</b>	<b>(91,106.95)</b>	<b>-110%</b>

<b>Stewart/Thornton Ave Road Project</b>					
Beginning Fund Balance	50,966.16	456,225.95	470,646.09	14,420.14	3%
Intergovernmental Revenues	609,660.32	254,632.89	3,500,000.00	3,245,367.11	
Interest & Other Earnings	5,885.69	9,787.25	9,787.25	-	0%
Other Financing Sources	163,262.26	-	-	-	
Interfund Transfers	128,000.00	150,000.00	125,000.00	(25,000.00)	-20%
<i>Total Revenue</i>	<i>906,808.27</i>	<i>414,420.14</i>	<i>3,634,787.25</i>	<i>3,220,367.11</i>	<i>89%</i>
<i>Beginning Balance &amp; Revenue</i>	<i>\$957,774.43</i>	<i>\$870,646.09</i>	<i>\$4,105,433.35</i>	<i>\$3,234,787.25</i>	<i>79%</i>
Housing & Property Develop	-	-	-	-	
Debt Service	-	-	-	-	
Interfund Transfer	-	100,000.00	104,500.00	-	
Capital Expenditures	501,548.48	300,000.00	4,000,000.00	3,700,000.00	
<i>Total Expenses</i>	<i>\$501,548.48</i>	<i>\$400,000.00</i>	<i>\$4,104,500.00</i>	<i>\$3,704,500.00</i>	<i>90%</i>
<b>Total Fund Balance</b>	<b>\$456,225.95</b>	<b>\$470,646.09</b>	<b>\$933.35</b>	<b>(469,712.75)</b>	<b>-50326%</b>

<b>Capital Improvements - Fire</b>					
Beginning Fund Balance	102,401.30	258,304.83	269,655.87	11,351.04	4%
Public Safety	153,465.00	21,149.45	21,149.45	-	
Interest & Other Earnings	2,438.53	4,998.36	4,998.36	-	0%
<i>Total Revenue</i>	<i>155,903.53</i>	<i>26,147.81</i>	<i>26,147.81</i>	<i>-</i>	<i>0%</i>
<i>Beginning Balance &amp; Revenue</i>	<i>\$258,304.83</i>	<i>\$284,452.64</i>	<i>\$295,803.68</i>	<i>\$11,351.04</i>	<i>4%</i>
Fire & Emerg Medical Activities	-	951.31	994.11	42.81	
Public Safety	-	13,845.47	50,000.00	36,154.53	
Housing & Property Develop	-	-	-	-	
Fire Capital Expenditures	-	14,796.77	50,994.11	36,197.34	
<i>Total Expenses</i>	<i>\$0.00</i>	<i>\$14,796.77</i>	<i>\$50,994.11</i>	<i>\$36,197.34</i>	<i>71%</i>
<b>Total Fund Balance</b>	<b>\$258,304.83</b>	<b>\$269,655.87</b>	<b>\$244,809.57</b>	<b>-\$24,846.30</b>	<b>-10%</b>

**City of Pacific**  
**2020 Budget Summary**

Description	2018 Actual	2019 Projections	2020 Projections	Net Gain/(Loss)	%
<b>Operations - Water</b>					
Beginning Fund Balance	283,792.65	807,050.00	814,283.78	7,233.78	1%
Charges for Goods & Services	1,727,985.88	1,788,086.37	1,660,806.75	(127,279.62)	
Non Court Fines & Penalties	51,018.14	38,445.34	35,000.00	(3,445.34)	-10%
Miscellaneous Revenues	15,466.41	12,921.01	13,314.87	393.85	
Non Revenues	250,000.00	-	-	-	
<i>Total Revenue</i>	<u>2,044,470.43</u>	<u>1,839,452.72</u>	<u>1,709,121.62</u>	<u>(130,331.10)</u>	<u>-8%</u>
<i>Beginning Balance &amp; Revenue</i>	<i>\$2,328,263.08</i>	<i>\$2,646,502.72</i>	<i>\$2,523,405.40</i>	<i>(123,097.32)</i>	<i>-5%</i>
Water Utilities	1,003,058.34	1,002,469.16	1,156,766.62	154,297.46	13%
Non Expenditures - Refunds	(5.84)	-	-	-	
Debt Service	267,006.54	283,470.86	296,227.05	12,756.19	4%
Interfund Transfers	251,154.04	546,278.91	624,433.78	78,154.87	13%
<i>Total Expenses</i>	<u>\$1,521,213.08</u>	<u>\$1,832,218.93</u>	<u>\$2,077,427.45</u>	<u>\$245,208.52</u>	<u>12%</u>
<b>Total Fund Balance</b>	<b>\$807,050.00</b>	<b>\$814,283.79</b>	<b>\$445,977.95</b>	<b>(368,305.84)</b>	<b>-83%</b>

<b>Operations - Sewer</b>					
Beginning Fund Balance	98,159.32	357,049.25	240,493.18	(116,556.07)	-48%
Sewer Utilities Charges	2,832,070.41	2,802,850.04	2,802,850.04	-	0%
Non Court Fines & Penalties	28,859.85	13,868.92	15,000.00	1,131.08	8%
Interest & Other Earnings	8,126.12	8,439.61	8,439.61	-	0%
<i>Total Revenue</i>	<u>2,869,056.38</u>	<u>2,825,158.57</u>	<u>2,826,289.65</u>	<u>1,131.08</u>	<u>0%</u>
<i>Beginning Balance &amp; Revenue</i>	<i>\$2,967,215.70</i>	<i>\$3,182,207.82</i>	<i>\$3,066,782.83</i>	<i>(115,424.99)</i>	<i>-4%</i>
Sewer & Reclaimed Water Utilities	2,308,090.03	2,382,834.68	2,597,089.46	214,254.78	8%
Other Non Expenditures	(500.00)	-	-	-	
Interfund Transfers	302,576.42	558,879.96	378,576.20	(180,303.76)	-48%
<i>Total Expenses</i>	<u>\$2,610,166.45</u>	<u>\$2,941,714.64</u>	<u>\$2,975,665.66</u>	<u>\$33,951.02</u>	<u>1%</u>
<b>Total Fund Balance</b>	<b>\$357,049.25</b>	<b>\$240,493.18</b>	<b>\$91,117.17</b>	<b>(149,376.01)</b>	<b>-164%</b>

**City of Pacific**  
**2020 Budget Summary**

Description	2018 Actual	2019 Projections	2020 Projections	Net Gain/(Loss)	%
<b>Utility Bond Redemption</b>					
Beginning Fund Balance	3,277,500.00	205,721.17	6,590.67	(199,130.50)	-3021%
Interest & Other Earnings	-	4,204.84	4,204.84	-	
Long-Term Debt Proceeds	-	-	-	-	
Interfund Transfers	-	550,392.66	291,500.00	(258,892.66)	
<i>Total Revenue</i>	-	<i>554,597.50</i>	<i>295,704.84</i>	<i>(258,892.66)</i>	<i>-88%</i>
<i>Beginning Balance &amp; Revenue</i>	<i>\$3,277,500.00</i>	<i>\$760,318.67</i>	<i>\$302,295.52</i>	<i>(458,023.16)</i>	<i>-152%</i>
Legal Activities	-	-	-	-	
Debt Services	271,778.83	276,228.00	288,658.26	12,430.26	
Capital Expenditures	-	-	-	-	
Interfund Transfers	-	-	-	-	
<i>Total Expenses</i>	<i>2,800,000.00</i>	<i>477,500.00</i>	<i>-</i>	<i>(477,500.00)</i>	<i>-161%</i>
<b>Total Fund Balance</b>	<b>\$205,721.17</b>	<b>\$6,590.67</b>	<b>\$13,637.26</b>	<b>7,046.58</b>	<b>52%</b>

<b>Capital Improvements - Water</b>					
Beginning Fund Balance	559,965.95	2,333,218.46	1,585,769.64	(747,448.82)	-47%
Miscellaneous Revenues	609,634.55	201,621.38	201,621.38	-	0%
Non Revenues	-	255,000.00	-	(255,000.00)	
Long-Term Debt Proceeds	64,351.10	-	-	-	
Interfund Transfers	2,400,000.00	277,500.00	377,500.00	100,000.00	26%
<i>Total Revenue</i>	<i>3,073,985.65</i>	<i>734,121.38</i>	<i>579,121.38</i>	<i>(155,000.00)</i>	<i>-27%</i>
<i>Beginning Balance &amp; Revenue</i>	<i>\$3,633,951.60</i>	<i>\$3,067,339.84</i>	<i>\$2,164,891.02</i>	<i>(902,448.82)</i>	<i>-42%</i>
Water Utility Charges	-	-	-	-	
Capital Expenses / Meter Replace	1,039,733.14	681,570.24	852,421.45	170,851.21	
Interfund Transfers	261,000.00	799,999.96	399,999.96	(400,000.00)	-100%
<i>Total Expenses</i>	<i>\$1,300,733.14</i>	<i>\$1,481,570.20</i>	<i>\$1,252,421.41</i>	<i>-\$229,148.79</i>	<i>-18%</i>
<b>Total Fund Balance</b>	<b>\$2,333,218.46</b>	<b>\$1,585,769.64</b>	<b>\$912,469.61</b>	<b>(673,300.03)</b>	<b>-74%</b>



**City of Pacific**  
**2020 Budget Summary**

Description	2018 Actual	2019 Projections	2020 Projections	Net Gain/(Loss)	%
<b>Capital Improvements - Sewer</b>					
Beginning Fund Balance	445,133.87	655,070.50	366,755.98	(288,314.52)	-79%
Charges for Goods & Services	23,122.20	47,353.75	47,353.75	-	0%
Interest & Other Earnings	10,956.28	10,261.32	10,261.32	-	0%
Miscellaneous Revenues	-	-	-	-	-
Interfund Transfers	400,000.00	-	325,000.00	325,000.00	100%
<i>Total Revenue</i>	<u>434,078.48</u>	<u>57,615.07</u>	<u>382,615.07</u>	<u>325,000.00</u>	<u>85%</u>
<i>Beginning Balance &amp; Revenue</i>	<i>\$879,212.35</i>	<i>\$712,685.57</i>	<i>\$749,371.05</i>	<i>\$36,685.48</i>	<i>5%</i>
Capital Expenditures	80,722.25	220,929.55	500,399.00	279,469.45	56%
Interfund Transfers	143,419.60	125,000.04	125,000.04	-	0%
<i>Total Expenses</i>	<u>\$224,141.85</u>	<u>\$345,929.59</u>	<u>\$625,399.04</u>	<u>\$279,469.45</u>	<u>45%</u>
<b>Total Fund Balance</b>	<b>\$655,070.50</b>	<b>\$366,755.98</b>	<b>\$123,972.01</b>	<b>(242,783.97)</b>	<b>-196%</b>

<b>Stormwater</b>					
Beginning Fund Balance	307,455.89	374,695.89	300,555.79	(74,140.10)	-25%
Intergovernmental Revenues	-	41,791.91	41,791.91	-	0%
Charges for Goods & Services	1,112,040.85	1,151,560.76	1,151,560.76	-	0%
Non Court Fines & Penalties	12,006.54	9,881.63	9,881.63	-	0%
Miscellaneous Revenues	5,944.21	7,104.65	7,104.65	-	0%
<i>Total Revenue</i>	<u>1,129,991.60</u>	<u>1,210,338.95</u>	<u>1,210,338.95</u>	<u>-</u>	<u>0%</u>
<i>Beginning Balance &amp; Revenue</i>	<i>\$1,437,447.49</i>	<i>\$1,585,034.84</i>	<i>\$1,510,894.74</i>	<i>-\$74,140.10</i>	<i>-5%</i>
Storm Drainage Utilities	504,809.64	530,877.56	605,699.79	74,822.24	12%
Water, Sewer, Solid Waste Utilities	17,316.47	13,870.68	18,805.15	4,934.47	26%
Road & Street Maintenance	1,431.40	892.61	1,671.00	778.39	47%
Debt Services	4,906.69	10,705.51	11,187.25	481.75	4%
Intefund Transfers	534,287.40	728,132.69	776,988.37	48,855.68	6%
<i>Total Expenses</i>	<u>\$1,062,751.60</u>	<u>\$1,284,479.05</u>	<u>\$1,414,351.57</u>	<u>\$129,872.53</u>	<u>9%</u>
<b>Total Fund Balance</b>	<b>\$374,695.89</b>	<b>\$300,555.79</b>	<b>\$96,543.17</b>	<b>(204,012.63)</b>	<b>-211%</b>

**City of Pacific**  
**2020 Budget Summary**

Description	2018 Actual	2019 Projections	2020 Projections	Net Gain/(Loss)	%
<b>Storm Water Facility</b>					
Beginning Fund Balance	415,284.25	225,567.14	166,755.44	(58,811.70)	-35%
Intergovernmental Revenues	132,689.11	83,099.84	83,099.84	-	
Utilities Charges	49,300.00	7,654.04	7,654.04	-	0%
Interest & Other Earnings	5,755.43	4,472.26	4,472.26	-	0%
Disposition of Capital Assets	-	135,914.02	-	(135,914.02)	
Interfund Transfers	300,000.00	300,000.00	375,000.00	75,000.00	20%
<i>Total Revenue</i>	<u>487,744.54</u>	<u>531,140.15</u>	<u>470,226.13</u>	<u>(60,914.02)</u>	<u>-13%</u>
<i>Beginning Balance &amp; Revenue</i>	<i>\$903,028.79</i>	<i>\$756,707.29</i>	<i>\$636,981.58</i>	<i>(119,725.72)</i>	<i>-19%</i>
Storm Drainage Utilities	-	-	-	-	
Capital Expenditures	315,461.65	339,951.85	235,256.50	(104,695.35)	-45%
Interfund Transfers	362,000.00	250,000.00	225,000.00	(25,000.00)	-11%
<i>Total Expenses</i>	<u>\$677,461.65</u>	<u>\$589,951.85</u>	<u>\$460,256.50</u>	<u>(129,695.35)</u>	<u>-28%</u>
<b>Total Fund Balance</b>	<b>\$225,567.14</b>	<b>\$166,755.44</b>	<b>\$176,725.08</b>	<b>\$9,969.63</b>	<b>6%</b>

<b>Pierce County Water Area</b>					
Beginning Fund Balance	129,774.41	141,265.87	148,305.15	7,039.28	5%
Charges for Goods & Services	94,594.89	97,217.86	97,217.86	-	0%
Investment Interest	2,239.94	3,094.15	3,094.15	-	0%
<i>Total Revenue</i>	<u>96,834.83</u>	<u>100,312.00</u>	<u>100,312.00</u>	<u>-</u>	<u>0%</u>
<i>Beginning Balance &amp; Revenue</i>	<i>\$226,609.24</i>	<i>\$241,577.87</i>	<i>\$248,617.15</i>	<i>7,039.28</i>	<i>3%</i>
Water Utilities	-	-	-	-	
Debt Service	85,163.37	93,272.73	97,470.00	4,197.27	4%
Capital Expenditures	180.00	-	-	-	
Intefund Transfers	-	-	-	-	
<i>Total Expenses</i>	<u>\$85,343.37</u>	<u>\$93,272.73</u>	<u>\$97,470.00</u>	<u>\$4,197.27</u>	<u>4%</u>
<b>Total Fund Balance</b>	<b>\$141,265.87</b>	<b>\$148,305.15</b>	<b>\$151,147.15</b>	<b>2,842.00</b>	<b>2%</b>

**City of Pacific**  
**2020 Budget Summary**

Description	2018 Actual	2019 Projections	2020 Projections	Net Gain/(Loss)	%
<b>Utility Equipment Reserve</b>					
Beginning Fund Balance	650,585.84	731,631.50	670,922.99	(60,708.51)	-9%
Miscellaneous Revenues	12,277.11	14,291.53	14,291.53	-	
Interfund Transfers	200,000.00	224,999.96	152,500.00	(72,499.96)	-48%
<i>Total Revenue</i>	<u>212,277.11</u>	<u>239,291.49</u>	<u>166,791.53</u>	<u>(72,499.96)</u>	<u>-43%</u>
<i>Beginning Balance &amp; Revenue</i>	<i>\$862,862.95</i>	<i>\$970,922.99</i>	<i>\$837,714.52</i>	<i>(133,208.47)</i>	<i>-16%</i>
Utilities	-	-	-	-	
Capital Expenditures	131,231.45	300,000.00	313,500.00	13,500.00	4%
<i>Total Expenses</i>	<u>\$131,231.45</u>	<u>\$300,000.00</u>	<u>\$313,500.00</u>	<u>\$13,500.00</u>	<u>4%</u>
<b>Total Fund Balance</b>	<b>\$731,631.50</b>	<b>\$670,922.99</b>	<b>\$524,214.52</b>	<b>(146,708.47)</b>	<b>-28%</b>

<b>Customer Deposits</b>					
Beginning Fund Balance	5,159.91	5,159.91	5,159.91	-	0%
Revenue	-	-	-	-	
<i>Total Revenue</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<i>Beginning Balance &amp; Revenue</i>	<i>\$5,159.91</i>	<i>\$5,159.91</i>	<i>\$5,159.91</i>	<i>\$0.00</i>	<i>0%</i>
Expenses	-	-	-	-	
<i>Total Expenses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total Fund Balance</b>	<b>\$5,159.91</b>	<b>\$5,159.91</b>	<b>\$5,159.91</b>	<b>\$0.00</b>	<b>0%</b>

<b>Developer Deposits</b>					
Beginning Fund Balance	71,407.72	73,501.68	88,941.98	15,440.30	17%
Other Non Revenues	22,243.96	40,075.68	40,075.68	-	0%
<i>Total Revenue</i>	<u>22,243.96</u>	<u>40,075.68</u>	<u>40,075.68</u>	<u>-</u>	<u>0%</u>
<i>Beginning Balance &amp; Revenue</i>	<i>\$93,651.68</i>	<i>\$113,577.36</i>	<i>\$129,017.66</i>	<i>\$15,440.30</i>	<i>12%</i>
Non Expenditures	20,150.00	24,635.38	25,743.97	1,108.59	4%
<i>Total Expenses</i>	<u>\$20,150.00</u>	<u>\$24,635.38</u>	<u>\$25,743.97</u>	<u>\$1,108.59</u>	<u>4%</u>
<b>Total Fund Balance</b>	<b>\$73,501.68</b>	<b>\$88,941.98</b>	<b>\$103,273.69</b>	<b>\$14,331.71</b>	<b>14%</b>

**City of Pacific**  
**2020 Budget Summary**

Description	2018 Actual	2019 Projections	2020 Projections	Net Gain/(Loss)	%
<b>Algona Courts</b>					
Beginning Fund Balance	7,623.16	4,981.91	(25,232.68)	(30,214.59)	120%
Charges for Goods & Services	-	274.55	274.55	-	0%
Fines & Penalties	-	7,864.52	7,864.52	-	
Miscellaneous Revenues	-	690.02	690.02	-	0%
Other Non Revenues	127,576.23	15,926.73	15,926.73	-	0%
<i>Total Revenue</i>	<i>\$127,576.23</i>	<i>\$24,755.81</i>	<i>\$24,755.81</i>	<i>-</i>	<i>0%</i>
<i>Beginning Balance &amp; Revenue</i>	<i>\$135,199.39</i>	<i>\$29,737.72</i>	<i>-\$476.87</i>	<i>(30,214.59)</i>	<i>6336%</i>
Other Non Expenditures	130,217.48	54,970.41	57,444.08	2,473.67	
<i>Total Expenses</i>	<i>\$130,217.48</i>	<i>\$54,970.41</i>	<i>\$57,444.08</i>	<i>\$2,473.67</i>	<i>4%</i>
<b>Total Fund Balance</b>	<b>\$4,981.91</b>	<b>-\$25,232.68</b>	<b>-\$57,920.94</b>	<b>(32,688.26)</b>	<b>56%</b>

**City of Pacific Debt Schedule**

	<b>Final Payment Date</b>	<b>Beginning Balance</b>	<b>Total Interest</b>	<b>Total Loan Amount</b>	<b>Current Balance</b>
<b>Storm Water</b>	7/15/2021	\$129,783.03	\$75,391.82	\$205,174.85	\$9,519.88
<b>Corrosion Control Project</b>	10/1/2021	\$341,700.00	\$47,566.04	\$389,266.04	\$37,599.55
<b>Reservoir Project</b>	10/1/2022	\$2,203,199.99	\$282,270.44	\$2,485,470.43	\$410,363.29
<b>Utility Rev Bonds, 2018</b>	12/1/2027	\$3,313,000.00	\$830,984.63	\$4,143,984.63	\$2,953,000.00
<b>Stewart Rd &amp; Valentine Ave Water Main Replacement</b>	6/1/2032	\$1,925,732.03	\$165,515.35	\$2,091,247.38	\$1,465,881.79
<b>LID Bonds, 2019</b>	10/1/2032	\$4,774,140.00	\$969,428.91	\$5,743,568.91	\$4,406,898.47
<b>Total</b>		<b>\$12,987,555.05</b>	<b>\$2,378,115.52</b>	<b>\$15,365,670.57</b>	<b>\$9,283,262.98</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 1 ST, INCLUDING AMENDMENTS THROUGH DECEMBER 31 ST, 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.