

**CITY OF PACIFIC
WASHINGTON**

ORDINANCE NO. 2021-2051

**AN ORDINANCE OF THE CITY OF PACIFIC, WASHINGTON, ADOPTING
THE BUDGET FOR THE YEAR 2022 AND SETTING FORTH THE
ESTIMATED REVENUES AND APPROPRIATIONS.**

WHEREAS, after notice as prescribed by law, the City Council held public hearings on the 2022 Proposed Budget on November 1, 2021, November 8, 2021 and November 15, 2021, at which time public testimony for or against any part of the budget were heard; and

WHEREAS, the 2022 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 2022 and being sufficient to meet the various needs of Pacific during 2022; and

WHEREAS, this ordinance was presented for review during a regular City Council workshop on November 15, 2021; and

WHEREAS, this ordinance was considered by the City Council for adoption during a regular City Council workshop on November 22, 2021;

**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 2022 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 2022 are set forth in summary form, and are hereby appropriated for expenditure during the year 2022 as set forth below:

Section 3. Attachment "A" is adopted as the 2022 Salary schedule and the 2022 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.

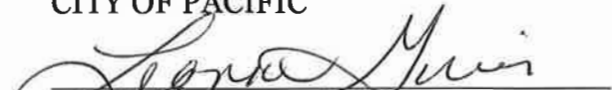
2022 CITY OF PACIFIC BUDGET ORDINANCE

FUND	FUND NAME	ESTIMATED RESOURCES	APPROPRIATIONS
001	GENERAL FUND	\$ 8,309,383.35	\$ 8,309,383.35
098	GENERAL FUND EQUIPMENT RESERVE	\$ 433,417.19	\$ 433,417.19
099	GENERAL FUND CUMULATIVE RESERVE	\$ 529,626.26	\$ 529,626.26
101	STREET FUND	\$ 598,978.02	\$ 598,978.02
107	TOURISM FUND	\$ 210,126.40	\$ 210,126.40
209	LID 6 REDEMPTION FUND	\$ 967,260.16	\$ 967,260.16
210	LID 6 RESERVE FUND	\$ 481,078.09	\$ 481,078.09
300	MUNICIPAL CAPITAL IMPROVEMENTS FUND	\$ 516,523.53	\$ 516,523.53
301	STREETS CAPITAL IMPROVEMENT FUND	\$ 676,503.37	\$ 676,503.37
305	PARKS CAPITAL IMPROVEMENT FUND	\$ 154,347.69	\$ 154,347.69
307	MILWAUKEE BOULEVARD PROJECT FUND	\$ 147,000.00	\$ 147,000.00
308	VALENTINE ROAD PROJECT FUND	\$ 24,218.84	\$ 24,218.84
309	WEST VALLEY	\$ 195,022.26	\$ 195,022.26
310	STEWART/THORNTON AVE RD PROJECT	\$ 1,266,048.47	\$ 1,266,048.47
333	FIRE CAPITAL IMPROVEMENT	\$ 323,807.76	\$ 323,807.76
401	WATER FUND	\$ 2,655,153.44	\$ 2,655,153.44
402	SEWER FUND	\$ 3,366,906.17	\$ 3,366,906.17
404	WATER REVENUE BOND REDEMPTION	\$ 297,919.57	\$ 297,919.57
406	WATER CAPITAL IMPROVEMENT FUND	\$ 1,618,730.41	\$ 1,618,730.41
408	SEWER CUMULATIVE FUND	\$ 739,692.30	\$ 739,692.30
409	STORMWATER FUND	\$ 1,522,144.00	\$ 1,522,144.00
410	STORMWATER FACILITY FUND	\$ 626,661.98	\$ 626,661.98
411	PIERCE COUNTY WATER AREA FUND	\$ 297,041.45	\$ 297,041.45
499	UTILITIES EQUIPMENT RESERVE FUND	\$ 651,412.34	\$ 651,412.34
500	INFORMATION TECHNOLOGIES FUND	\$ 275,000.00	\$ 275,000.00
601	CUSTOMER DEPOSITS FUND	\$ 58,250.85	\$ 58,250.85
630	DEVELOPER DEPOSITS FUND	\$ 184,275.58	\$ 184,275.58
635	PACIFIC MUNICIPAL COURT FUND	\$ (29,129.38)	\$ (29,129.38)
640	ALGONA COURT FUND	\$ (2,509.57)	\$ (2,509.57)
	TOTAL ALL FUNDS	\$ 27,080,569.79	\$ 27,080,569.79

ORDINANCE NO: 2021-2051
 Workshop: 11/15/2021
 First Reading: 11/22/2021
 Meeting Passed: 12/13/2021

**PASSED BY THE CITY COUNCIL AT A REGULAR MEETING
THEREOF ON THE 13th DAY OF DECEMBER, 2021.**

CITY OF PACIFIC


LEANNE GUIER, MAYOR

ATTEST/AUTHENTICATED:


LAURIE CASSELL, MMC
CITY CLERK

APPROVED AS TO FORM:


CHARLOTTE ARCHER, CITY ATTORNEY



2022 Final Budget

City of Pacific
100 3rd Avenue Southeast
Pacific, WA 98047

(253) 929 - 1100 www.pacificwa.gov

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CITY OF PACIFIC
CITY OFFICIALS



MAYOR

Leanne Guier



COUNCIL MEMBER

Katie Garberding



COUNCIL MEMBER

Kerry Garberding



MAYOR PRO TEM

Joshua Putnam



COUNCIL MEMBER

Vic Kave



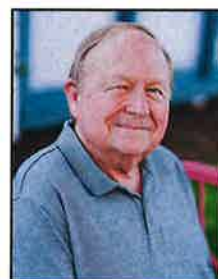
COUNCIL MEMBER

Stacie Oliveira



COUNCIL PRESIDENT

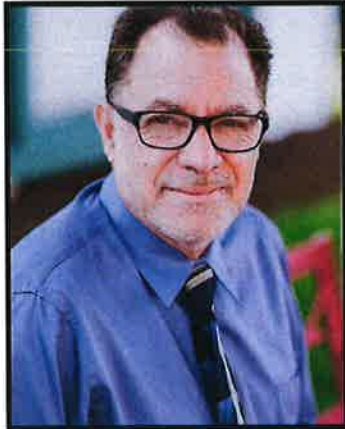
David Storaasli



COUNCIL MEMBER

Don Thomson

CITY OF PACIFIC
2022 MANAGEMENT STAFF



CITY ADMINISTRATOR
FINANCE DIRECTOR
COMMUNITY SERVICES
MANAGER
Richard Gould



CHIEF OF POLICE
Craig Schwartz



CITY CLERK
Laurie Cassell



PUBLIC WORKS
MANAGER
Jim Morgan



COMMUNITY
DEVELOPMENT
MANAGER
Jack Dodge

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
JOHN WELCH, JR.
DONALD BLACKWELL
WYNETTE MCCRACKEN
PATRICK "SHAWN" MAHAFFEY
OPEN (YOUTH REPRESENTATIVE)

CITY STAFF

JACK DODGE ~ COMMUNITY DEVELOPMENT MANAGER

PARK BOARD

KATHRYN HULL PEASE
SCOTT NEWBOLD
JIM MEIER
GINA LISAK
REGINA INGRAM
SHAWNA CAREY
VACANT (YOUTH REPRESENTATIVE)

CITY STAFF

JACK DODGE ~ COMMUNITY DEVELOPMENT MANAGER
ALYSSA TATRO ~ ASSOCIATE PLANN

CIVIL SERVICE COMMISSION

LAURIE CASSELL
JUSTIN NEWLUN
STACEY JACKSON
VACANT
SCOTT MCIVER
BRYAN STOOKEY

CITY OF PACIFIC HISTORY

THE FIRST 100 YEARS

AGRICULTURAL ROOTS

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

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



Pacific School

RAILROADS BRING CHANGE

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

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



The Interurban Railway

THE RAILWAY OPENED SEPTEMBER 25, 1902. IT RAN FROM GEORGETOWN IN SOUTH SEATTLE TO DOWNTOWN TACOMA-PASSING THROUGH THE WHITE RIVER VALLEY AND THE TOWNS OF RENTON, KENT, AUBURN, AND PACIFIC. THE EXTREMELY SUCCESSFUL SYSTEM OPERATED ON A ONE-WAY FARE OF 60 CENTS, ONE DOLLAR FOR ROUND TRIP. EIGHTY PERCENT OF THE INCOME CAME FROM PASSENGER FARES AND TWENTY PERCENT FROM FREIGHT FEES. FIVE YEARS AFTER OPENING, THE RAILWAY SHOWED A PROFIT OF \$184,000. HOWEVER, BY 1920, HARD-SURFACED ROADS WERE DEVELOPED. AUTO, TRUCK AND BUS SERVICE TOOK OFF, AND THE INTERURBAN MADE ITS LAST RUN IN 1928.

TOUGH TIMES

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

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

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

CITY OF PACIFIC HISTORY

THE FOUNDING OF A CITY

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

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



Hillman's Land Sales

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

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

BUSINESS BEGINNINGS

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

ARNOLD'S HOTEL, COOK'S GROCERY, A BARBERSHOP, LUTHBURROW'S BAKERY, A BLACKSMITH SHOP AND LIVERY BARN, COX'S STORE, LATER KNOWN AS WADDELL'S STORE WERE EARLY BUSINESS ESTABLISHMENTS. A BAPTIST CHURCH, SAWMILL, ROLLER-SKATING RINK, GROCERY-FEED STORE, AND A SALOON ALSO WERE ESTABLISHED IN THESE EARLY YEARS. BABE WEAVER BOUGHT THE GROCERY-FEED STORE AND ADDED A POST OFFICE 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. HEPPEL. AT THE TIME THE CAMPBELLS BOUGHT THE STATION, MR. CAMPBELL WORKED FOR TODD SHIPYARD IN TACOMA. MRS. CAMPBELL AND THEIR TWO SMALL CHILDREN TENDED TO THE STORE WHILE MR. CAMPBELL WORKED.

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.



Campbell's Service Station

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 FULL-TIME POLICE SPECIALIST/EVIDENCE TECHNICIAN AND ONE PART-TIME POLICE SPECIALIST. 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	1,883
SEWER ACCOUNTS	1,834
STORM ACCOUNTS	1,905

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

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

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

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

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

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

CITY OF PACIFIC

CITY SERVICES

EDUCATION

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

COMMUNITY SERVICES

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

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

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

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

BUDGET MESSAGE, MAYOR LEANNE GUIER

I am proud to present to you the City of Pacific 2022 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.

With the continued presence of the Covid-19 Pandemic this year we continued to adapt and to address safety policies in staff telecommuting, workspace upgrades, public accessibility changes and the new model of meetings by teleconference. We have met community needs by providing assistance through the American Rescue Plan Act (ARPA) to assist individuals, families & small businesses with rent, utilities and other basic needs (exceeded \$250,000).

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.

As we look 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 always attempts to invest in our future by starting with saving money in our reserve funds while adding needed services and equipment for the future. This is always a challenge however, in 2022 the difference between estimated revenues and expenditures is only .3% (\$25K) for all the City funds combined. This is the most balanced budget that the City has prepared in the past decade

BUDGET MESSAGE, MAYOR LEANNE GUIER

Strong effort has been made to maximize the level of public services while minimizing the level of debt and maintaining necessary reserves. 2022 operations are to be funded from 2022 revenues and 2021 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 City's 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 2022 by rate adjustments that were derived from the Utility study by an outside consulting agency. 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 significant increase in utility rates in 2022, it will level out over the next 5 years. This will ensure that the utility funds are able to financially maintain operations that are compliant with State and Federal Law, while also providing the necessary capital reserves to replace aging infrastructure. The 2022 budget is prepared with this in mind to promote a healthy financial outlook for Pacific.

2022 BUDGET OVERVIEW

- Includes a Cost of Living Adjustment (COLA) increase for both of the represented group of employees.
- Includes a salary adjustment for non-represented group of employees based on comparable cities step 1.
- Proposes capital expenditures in Street, Stormwater, Water, and Sewer.
- Association of Washington Cities (AWC) benefit rates will experience 5.8% increase in 2022 except for the Police Chief (different carrier) will have a 7.3% rate increase. The represented employees' benefits (Northwest Administrators) will see a 1.8% increase in 2022.
- Proposes significant increase in utility rates (Water, Sewer and Stormwater) established through the results of the comprehensive rate study. This will facilitate necessary balances to meet City Code in reserves as well as accounting for ongoing infrastructure reliability (capital).

BUDGET MESSAGE, MAYOR LEANNE GUIER

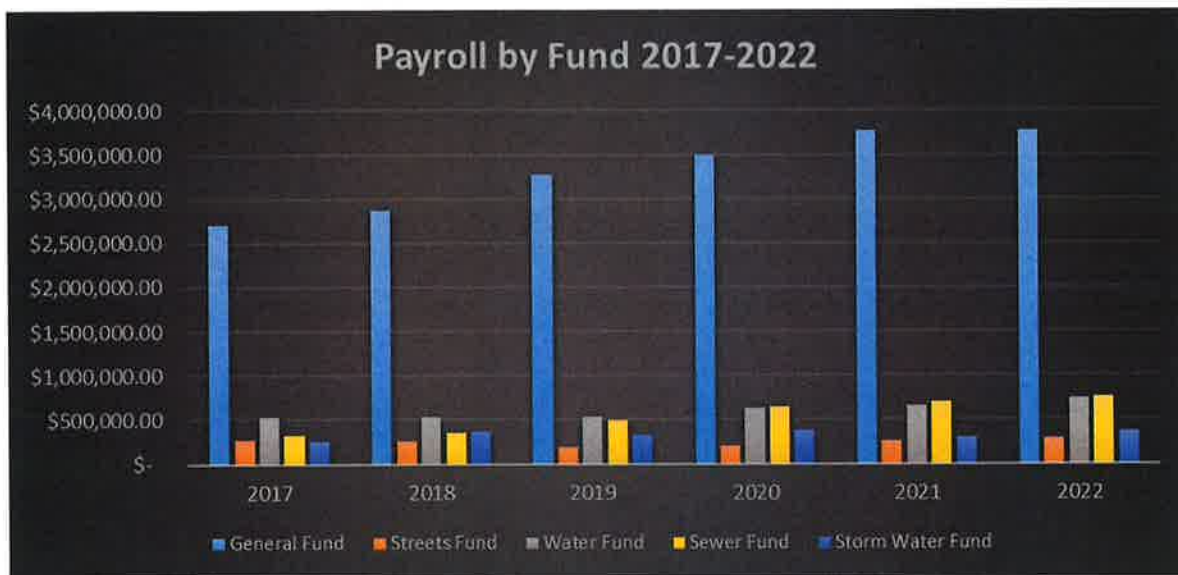
2022 BUDGET OVERVIEW CONTINUED

- The use of the American Rescue Plan Act (ARPA) funds of \$1M to offset impacts of the Pandemic on City Hall and in the community.
- Proposes the continuing staff work on departmental updates of the City's New Website.
- Proposes the completion of the Police Department building upgrade.
- Proposes the completion of the Milwaukee avenue road project.
- Proposes the completion of the West Valley Highway road project.
- Proposes the completion of the Stewart Road Project.
- Proposes the approval of an Interlocal agreement with King County to provide District Court Services.
- 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 hiring of two management positions and two community services support staff. In addition to one police sergeant, evidence technician and potentially multiple police officers

What is being proposed tonight is our best guess of revenues based on historical data, adjustments based on new information and what is anticipated in economic uncertainty and forecasts. We were purposefully conservative in many of our projections opting to leave a reserve in some funds that might make up for shortfalls in others. It is because of this practice and resurgence over the past year that our anticipated carry over is higher than first predicted. The liability insurance expense, Association of Washington Cities - Risk Management Services Association (AWC-RMSA) insurance cost actually decreased by less than 1% (a savings of \$1,122) as opposed to a decrease last of year of 15% (\$46,000).

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 2022 will see a 4% increase from 2021, which was up from 2020, 6.3% and 2018 (9.3%). Increases are due to rehiring the community services manager along with COLA and projected impacts of collective bargaining negotiations in wages for union staff. Additional increases are proposed in nonunion staff relative to a comprehensive analysis of comparable cities.



At this time, I am presenting the Pacific City council with a proposed 2022 general fund budget with \$6,396,571 in revenues and \$6,416,582 in expenditures. Starting General Fund Carry Over is projected to be \$1.9 M. Total cash position (all City funds) is projected to decrease in 2022 by \$32K a balanced budget.

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
2022 BUDGET CALENDAR

MARCH-AUGUST

- COUNCIL RETREAT
- 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 13TH: BUDGET REQUEST TO ALL DEPARTMENT HEADS
- SEPTEMBER 13-26: DEPARTMENT HEADS PREPARE ESTIMATES OF REVENUE & EXPENDITURES. CLERK PREPARES ESTIMATES FOR DEBT SERVICE & ALL OTHER ESTIMATES
- SEPTEMBER 27TH: 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 4TH: MAYOR/MANAGER PROVIDES COUNCIL WITH ESTIMATES OF REVENUES FROM ALL SOURCES INCLUDING ESTIMATES PREPARED BY CLERK FOR CONSIDERATION OF SETTING PROPERTY TAX LEVY.
- MID-OCTOBER TO MID-NOVEMBER (SUGGESTED): PUBLIC HEARING ON REVENUE SOURCES INCLUDING POSSIBLE INCREASES IN PROPERTY TAX

NOVEMBER

- NOVEMBER 2ND: MAYOR/MANAGER PREPARES PRELIMINARY BUDGET & MESSAGE & FILES WITH COUNCIL & CLERK
- NOVEMBER 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 6TH: FINAL BUDGET HEARING
- DECEMBER 31ST: BUDGET ADOPTION

2022 CITY OF PACIFIC BUDGET ORDINANCE

CITY OF PACIFIC
WASHINGTON
ORDINANCE NO. 2021-2051

AN ORDINANCE OF THE CITY OF PACIFIC, WASHINGTON, ADOPTING THE BUDGET FOR THE YEAR 2022 AND SETTING FORTH THE ESTIMATED REVENUES AND APPROPRIATIONS.

WHEREAS, after notice as prescribed by law, the City Council held public hearings on the 2022 Proposed Budget on November 1, 2021, November 8, 2021 and November 15, 2021, at which time public testimony for or against any part of the budget were heard; and

WHEREAS, the 2022 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 2022 and being sufficient to meet the various needs of Pacific during 2022; and

WHEREAS, this ordinance was presented for review during a regular City Council workshop on November 15, 2021; and

WHEREAS, this ordinance was considered by the City Council for adoption during a regular City Council workshop on November 22, 2021;

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 2022 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 2022 are set forth in summary form, and are hereby appropriated for expenditure during the year 2022 as set forth below:

Section 3. Attachment "A" is adopted as the 2022 Salary schedule and the 2022 Maximum Position Authorization showing the authorized, budgeted staffing level.

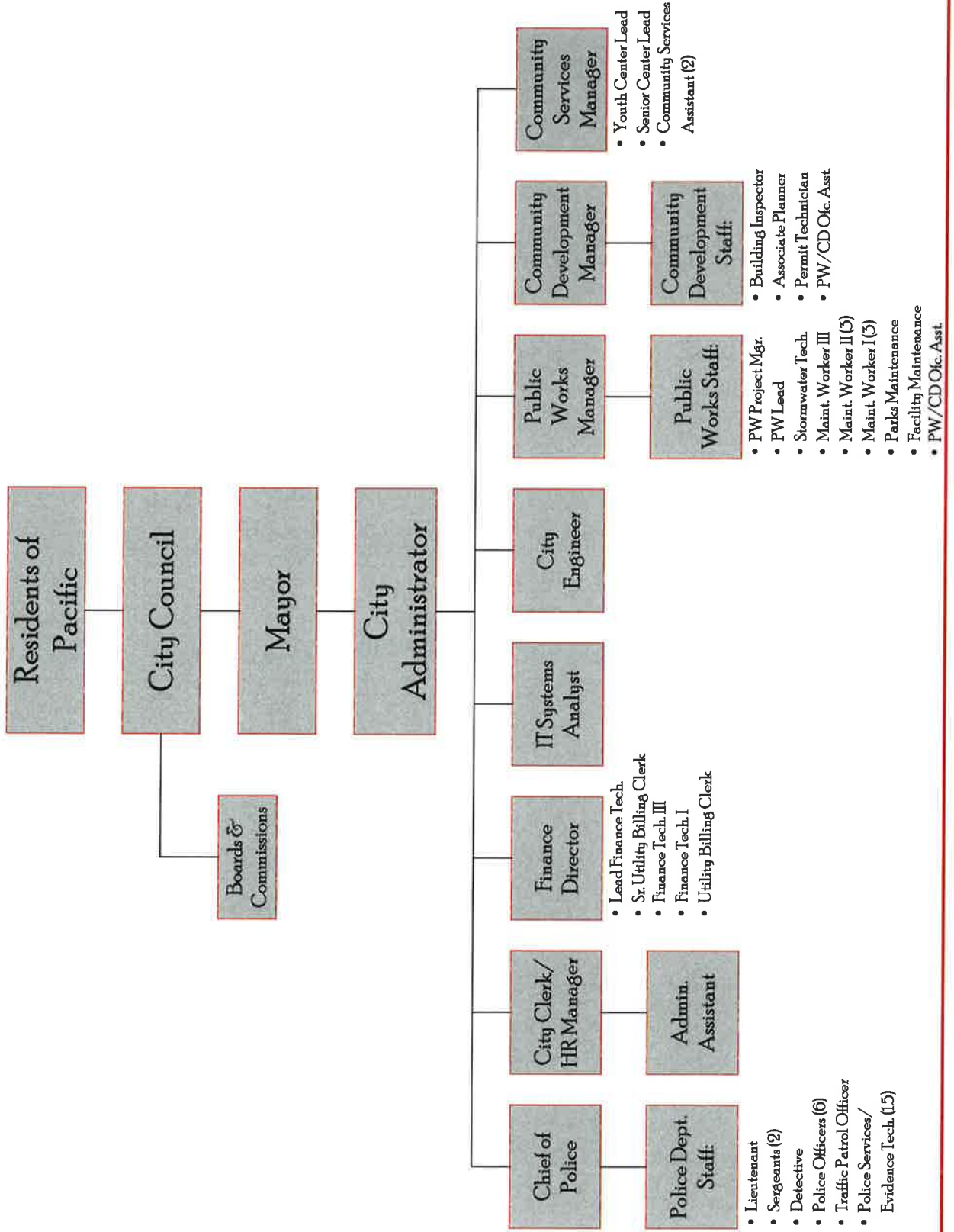
Section 4. The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the Office of the State Auditor and the Association of Washington Cities.

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.

2022 CITY OF PACIFIC BUDGET ORDINANCE

FUND	FUND NAME	ESTIMATED RESOURCES	APPROPRIATIONS
001	GENERAL FUND	\$ 8,309,383	\$ 8,309,383
098	GENERAL FUND EQUIPMENT RESERVE	\$ 433,417	\$ 433,417
099	GENERAL FUND CUMULATIVE RESERVE	\$ 529,626	\$ 529,626
101	STREET FUND	\$ 598,978	\$ 598,978
107	TOURISM FUND	\$ 210,126	\$ 210,126
209	LID 6 REDEMPTION FUND	\$ 967,260	\$ 967,260
210	LID 6 RESERVE FUND	\$ 481,078	\$ 481,078
300	MUNICIPAL CAPITAL IMPROVEMENTS FUND	\$ 516,524	\$ 516,524
301	STREETS CAPITAL IMPROVEMENT FUND	\$ 676,503	\$ 676,503
305	PARKS CAPITAL IMPROVEMENT FUND	\$ 154,348	\$ 154,348
307	MILWAUKEE BOULEVARD PROJECT FUND	\$ 147,000	\$ 147,000
308	VALENTINE ROAD PROJECT FUND	\$ 24,219	\$ 24,219
309	WEST VALLEY	\$ 195,022	\$ 195,022
310	STEWART/THORNTON AVE RD PROJECT	\$ 1,266,048	\$ 1,266,048
333	FIRE CAPITAL IMPROVEMENT	\$ 323,808	\$ 323,808
401	WATER FUND	\$ 2,655,153	\$ 2,655,153
402	SEWER FUND	\$ 3,366,906	\$ 3,366,906
404	WATER REVENUE BOND REDEMPTION	\$ 297,920	\$ 297,920
406	WATER CAPITAL IMPROVEMENT FUND	\$ 1,618,730	\$ 1,618,730
408	SEWER CUMULATIVE FUND	\$ 739,692	\$ 739,692
409	STORMWATER FUND	\$ 1,522,144	\$ 1,522,144
410	STORMWATER FACILITY FUND	\$ 626,662	\$ 626,662
411	PIERCE COUNTY WATER AREA FUND	\$ 297,041	\$ 297,041
499	UTILITIES EQUIPMENT RESERVE FUND	\$ 651,412	\$ 651,412
500	INFORMATION TECHNOLOGIES FUND	\$ 275,000	\$ 275,000
601	CUSTOMER DEPOSITS FUND	\$ 58,251	\$ 58,251
630	DEVELOPER DEPOSITS FUND	\$ 184,276	\$ 184,276
635	PACIFIC MUNICIPAL COURT FUND	\$ (29,129)	\$ (29,129)
640	ALGONA COURT FUND	\$ (2,510)	\$ (2,510)
	TOTAL ALL FUNDS	\$ 27,080,570	\$ 27,080,570

City of Pacific 2022 Organization Chart



**CITY OF PACIFIC
2022 FTE SCHEDULE**

DEPT	POSITON	FTE	12/31/21 SALARY	POSITION LOW RANGE	POSITION HIGH RANGE
FINANCE & ADMINISTRATION	City Administrator/Finance Director	1	\$ 10,556	\$ 10,556	\$ 10,978
	IT Analyst	1	\$ 7,296	\$ 7,296	\$ 7,588
	City Clerk	1	\$ 6,833	\$ 6,833	\$ 7,107
	Lead Finance Tech	1	\$ 6,075	\$ 6,075	\$ 6,318
	Finance Tech II	2	\$ 5,240	\$ 5,240	\$ 5,450
	Sr. Utility Billing Clerk	1	\$ 5,559	\$ 5,559	\$ 5,782
	Office Assistant	1	\$ 4,656	\$ 4,656	\$ 4,842
	Utility Billing Assistant	1	\$ 3,568	\$ 3,568	\$ 3,711
	Administrative Assistant	1	\$ 4,261	\$ 4,261	\$ 4,431
	COMMUNITY DEVELOPMENT	Community Development Manager	1	\$ 8,230	\$ 8,230
Associate Planner		1	\$ 5,559	\$ 5,559	\$ 5,782
Permit Technician		0.8	\$ 5,397	\$ 5,397	\$ 5,613
Office Assistant		0.8	\$ 3,464	\$ 3,464	\$ 3,603
COMMUNITY SERVICES	Community Services Manager	1	\$ 6,668	\$ 6,668	\$ 6,935
	Youth Lead	1	\$ 4,261	\$ 4,261	\$ 4,431
	Senior Lead	1	\$ 4,137	\$ 4,137	\$ 4,302
	Community Services Assistant	2	\$ 3,675	\$ 3,675	\$ 3,822
POLICE	Police Chief	1	\$ 12,571	\$ 12,571	\$ 13,073
	Lieutenant	1	\$ 9,117	\$ 9,117	\$ 9,482
	Sergeant (Level 3)	1	\$ 8,449	\$ 8,449	\$ 8,787
	Sergeant (Level 1)	1	\$ 7,906	\$ 7,906	\$ 8,222
	Detective	1	\$ 7,535	\$ 7,535	\$ 7,836
	Police Officer (Level 4)	3	\$ 7,108	\$ 7,108	\$ 7,392
	Police Officer (Level 3)	2	\$ 6,512	\$ 6,512	\$ 6,772
	Police Officer (Level 1)	2	\$ 5,320	\$ 5,320	\$ 5,532
	Evidence Technician	1	\$ 5,088	\$ 5,088	\$ 5,291
	Police Specialist	1	\$ 4,137	\$ 4,137	\$ 4,302
PUBLIC WORKS	Public Works Manager	1	\$ 9,206	\$ 9,206	\$ 9,575
	City Engineer	1	\$ 9,113	\$ 9,113	\$ 9,478
	Public Works Lead	1	\$ 6,075	\$ 6,075	\$ 6,318
	Public Works Project Coordinator	1	\$ 6,075	\$ 6,075	\$ 6,318
	Building Inspector	1	\$ 5,240	\$ 5,240	\$ 5,450
	Maintenance Worker III	1	\$ 5,726	\$ 5,726	\$ 5,955
	Stormwater Technician	1	\$ 5,726	\$ 5,726	\$ 5,955
	Maintenance Worker II	3	\$ 5,240	\$ 5,240	\$ 5,450
	Parks Maintenance	1	\$ 4,939	\$ 4,939	\$ 5,137
	Maintenance Worker I	3	\$ 4,796	\$ 4,796	\$ 4,987
	Facilities Maintenance	1	\$ 3,568	\$ 3,568	\$ 3,711
	PW Summer Crew	2	\$ 3,170	\$ 3,170	\$ 3,297
			<u>49.6</u>		

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.

2021 ACCOMPLISHMENTS

- Professional training for City Clerk/Personnel Manager
- Professional training for City Administrator
- Professional training for Administrative Assistant
- Transferred 40 archival boxes to Washington State Archives Division
- Website maintenance for departments

2022 GOALS

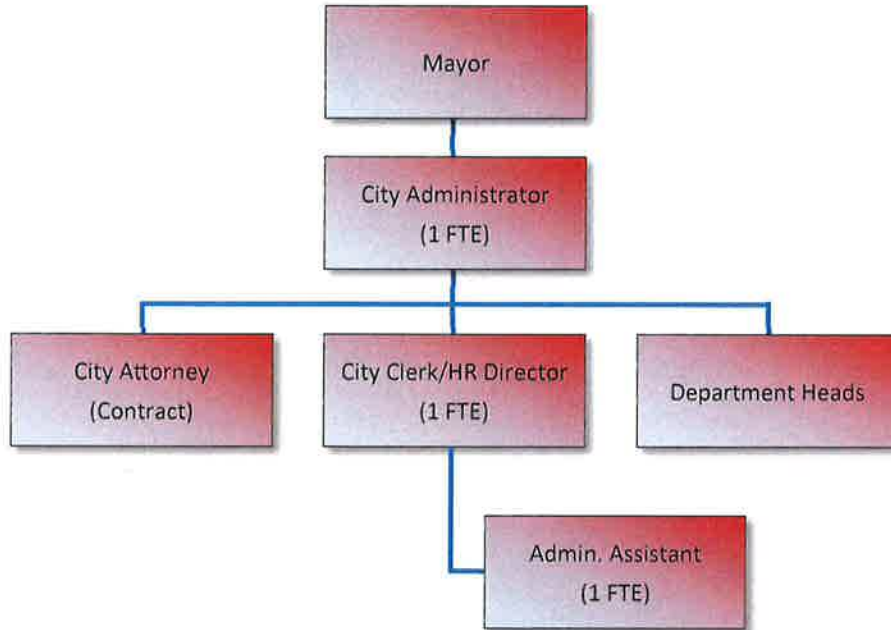
- Continue training in Public Disclosures, Personnel and WMCA
- Administrative Assistant's attendance at PDIII and Clerk's Certification
- Records Management for maintenance, destruction and archival records
- Software platforms for public records and text messaging
- Teambuilding with employees for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

EXECUTIVE DEPARTMENT

LEANNE GUIER, MAYOR

RICHARD GOULD, CITY ADMINISTRATOR

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/ADMINISTRATION 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.

2021 ACCOMPLISHMENTS

ADMINISTRATION

- Updated Pandemic Preparedness Plan, Telecommuting Policy and Employee Safety Health Check policies and procedures and added a Face Covering Policy
- Maintained and continued a successful telecommuting schedule; continued reduction in sick leave and increase in productivity
- Set up at-home phone system to ensure all City calls are answered
- Promoted use of virtual meetings to overcome loss of in-person meetings
- 89% of finance and administration are vaccinated

FINANCE

- Processing ARPA small business grants and utility, rental and cash assistance programs
- Closely monitored financial status and made necessary adjustments to ensure City's fiscal security
- Managed and monitored investments with new reports
- Making use of website for communications to citizens
- Attended multiple professional virtual training seminars
- Completed State Audits for 2018 & 2019 with flying colors (A+!!)
- Negotiated and ratified Uniformed Collective Bargaining Agreement
- Negotiating Public Works/Clerical Collective Bargaining Agreement
- Performed multiple internal audits
- Maintained up-to-date financial reports and added multiple new reports
- Added monthly and quarterly financial reports on website

UTILITIES

- Implementation of the *Utility Water Meter Customer Portal* with PowerPoint instructions
- Weekly monitoring of utility aging reports to ensure positive cash flow including contacting hundreds of past due accounts
- Provide Utility Revenue Analysis Reports
- Creation of ARPA emergency assistance notification letter, application and COVID payment plan
- Coordinating the business license transition to Washington State's Business Licensing Service (BLS) with the Dept. of Revenue and staff
- Maintain a high standard of customer service to our citizens

FINANCE/ADMINISTRATION DEPARTMENT

RICHARD GOULD, FINANCE DIRECTOR

2022 FINANCE DEPARTMENT GOALS

ADMINISTRATION

- Work with the Mayor to implement a plan to reopen City Hall
- Obtain ICMA accreditation
- Continuing monthly meetings with the Labor Unions
- Ratify Collective Bargaining Agreement with the Public Works/Clerical Union Teamsters 117
- Continue to facilitate, in conjunction with the Mayor, the Council preparation of the City's Strategic Plan
- Oversee department head training regarding managing of staff
- Work with the Mayor and the community development department on Economic Development opportunities for the City

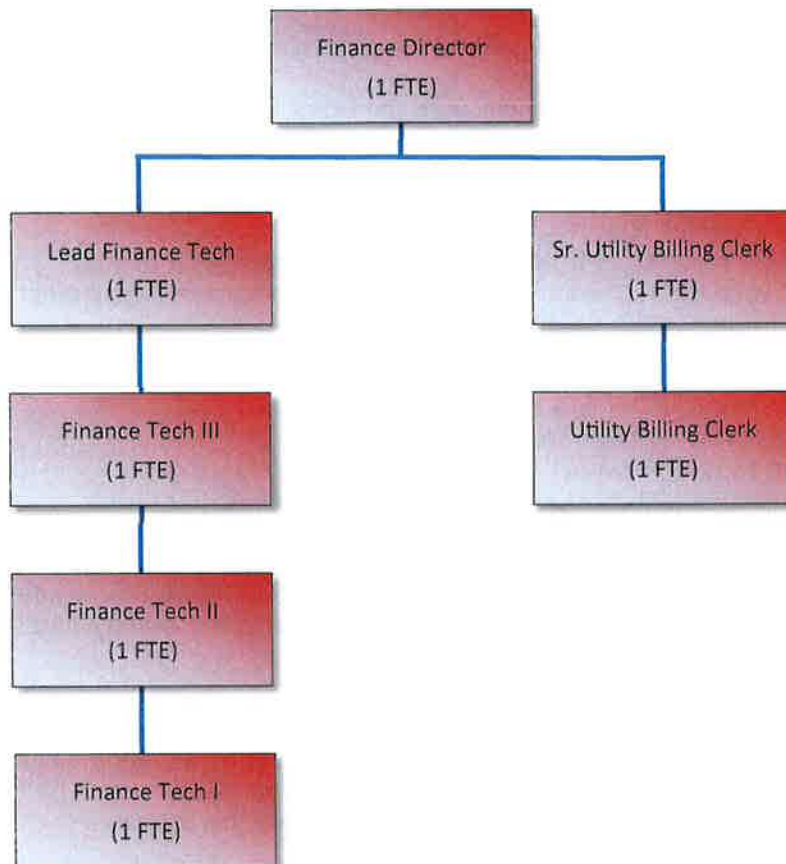
FINANCE

- Perform 2020 & 2021 State audit in late 2022
- Preparation of the 2023 Annual Budget
- Implement Fixed Asset tracking software with BIAS
- Monthly financial reports
- Monitor monthly financial reports to closely monitor financial trends
- Continue training through Washington Financial Officers Association
- Train and transition Municipal Court staff to support Finance and Utilities

UTILITIES

- Contract with DataMax for B&O tax loss revenue recovery
- Community Outreach plan to promote the utility water meter customer portal
- Closely monitor past due accounts and payment plans
- Training and proficient use of Washington State BLS system
- Meter data analysis training
- Audit stormwater and multi-family billing accounts
- Promote Tarra Mannie to Utility Billing Clerk

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.

2021 ACCOMPLISHMENTS

- Completed records management destruction of 254 boxes and transferred 40 archival boxes to the State Archivist
- Implemented GovQA software to manage Public Records Requests
- Pacific Municipal Code remains updated
- Scanned all Ordinances and Resolutions for retrieval on the website
- All meeting minutes prepared and approved

2021 COVID-19 IMPACTS

- Scanning and organizing of all Ordinances and Resolutions filed in the shared drive and updating the location on the website
- City Council meetings held virtually via Zoom
- Administrative Assistant unable to attend in-person training for CMC certification resulting in reduced hours earned
- In-person wellness activities postponed

2022 GOALS

- Complete the review and approval of entire personnel policies
- Fill vacant positions to provide full staffing
- Install shelving system in the central file room for record storage
- Identify all shelving units and box placement in central file room
- Prepare records for destruction and archival for the State Archives
- Complete all contract renewals
- Build on training for employees virtually or in-person
- Records management reorganization of all paper records
- Maintenance of website

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.

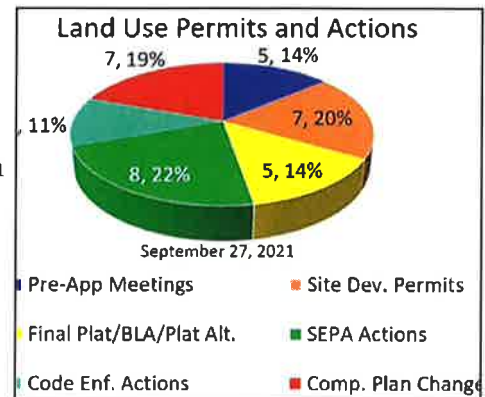


COMMUNITY DEVELOPMENT DEPARTMENT

JACK DODGE, MANAGER

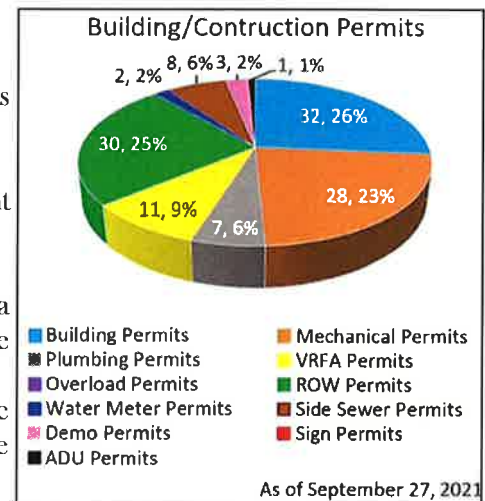
2021 ACCOMPLISHMENTS

- Issued over 130 construction permits
- Processed over 650 land use actions/permits
- 3+ code enforcement actions processed
- Revised Chapter 17.04 Building Code
- Adopted new Chapter 20.96 - Multifamily Housing Design Standards
- Proposed Revisions to the City Fence Regulations
- Adopted Interim Ordinance Regarding Transitional Housing, Emergency Shelters, etc.
- Adopted new single- family/adult family home parking standards
- Proposed a new Title 16 “Land Use and Environmental Procedures” to the Pacific Municipal Code
- Two Comprehensive Plan Land Use Map changes
- Updated and/or revised multiple chapters of the Comprehensive Plan
- Coordinated with the Port of Seattle, VFW and the Lions Club in designing war memorials to be installed along the Interurban Trail in Pacific

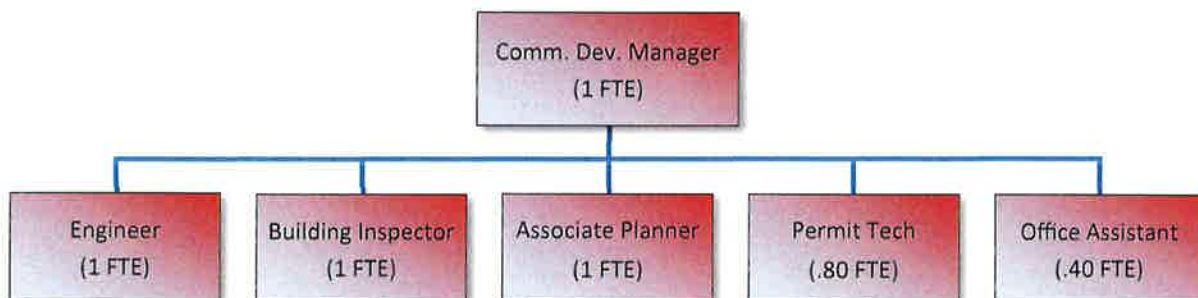


2021 GOALS

- Continue to provide efficient, quality review for all permits and actions
- Implement the installation of permit tracking software
- Continue code enforcement and close code enforcement cases
- Complete all updates to the Comprehensive Plan
- Continue working with the Port of Seattle and Auburn Area Chamber of Commerce on economic development in the City
- Continue to update Title 20—Zoning as necessary (update Use Charts, provide criteria for administrative interpretations, etc.)



ORGANIZATION CHART



PUBLIC WORKS



STREETS



WATER



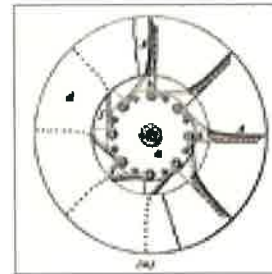
SEWER



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.

2021 Accomplishments	2022 Goals
<ul style="list-style-type: none">• Stewart Road Construction - Scheduled Completion 6/2022• Milwaukee Blvd Minor Widening Phase III - Scheduled Completion 12/2022• Public Works Equipment Shed - Scheduled Completion 10/2021• Public Works Electrical Upgrade - Scheduled Completion 10/2021• City Hall HVAC Upgrade - Scheduled Completion 12/2021• Utility Site Fencing - Scheduled Completion 11/2021• Multiple Tree Removal Contracts - Scheduled Completion 10/2021• Processed Approximately 325 Work Orders - COMPLETED• Annual Maintenance on all ponds - COMPLETED• Provide Inspection to Multiple Private Development Projects - COMPLETED	<ul style="list-style-type: none">• Equipment:<ul style="list-style-type: none">➢ Utility Line camera➢ Vactor Truck upgrade➢ Bucket Truck➢ Sweeper upgrade➢ Smart Board

PUBLIC WORKS DEPARTMENT

JIM MORGAN, MANAGER

2022 CAPITAL FACILITIES PROJECTS

PROJECT	GRANT/ LOAN AMOUNT	CITY FUNDS	2022 PROJECTED EXPENSE
STREETS			
West Valley - KC ROW	\$ 630,000	\$ 100,000	\$ 350,000
Stewart Road - Valentinue to Butte	\$ 4,777,200	\$ 200,000	\$ 2,000,000
WATER			
Water Fill Station	n/a	\$ 30,000	\$ 30,000
Cedar Lane Water Line Replacement	n/a	\$ 222,000	\$ 222,000
Water System Improvments	n/a	\$ 200,000	\$ 200,000
System Leak Detection	n/a	\$ 10,000	\$ 10,000
STORM			
NPDES - Annual	\$ 25,000	\$ -	\$ 25,000
Milwaukee Boulevard Culvert Lining	n/a	\$ 150,000	\$ 150,000
Storm system cleaning	n/a	\$ 75,000	\$ 75,000
SEWER			
Pump station upgrade design - Alder Lane	n/a	\$ -	\$ 275,000
Industrial District Manhole Cover Replacement	n/a		
RECREATION FACILITIES			
Park irrigation	n/a	\$ 25,000	\$ 25,000
Pacific Meadows Trail	n/a	\$ 125,000	\$ 125,000
TOTAL	\$ 5,432,200	\$ 1,137,000	\$ 3,487,000

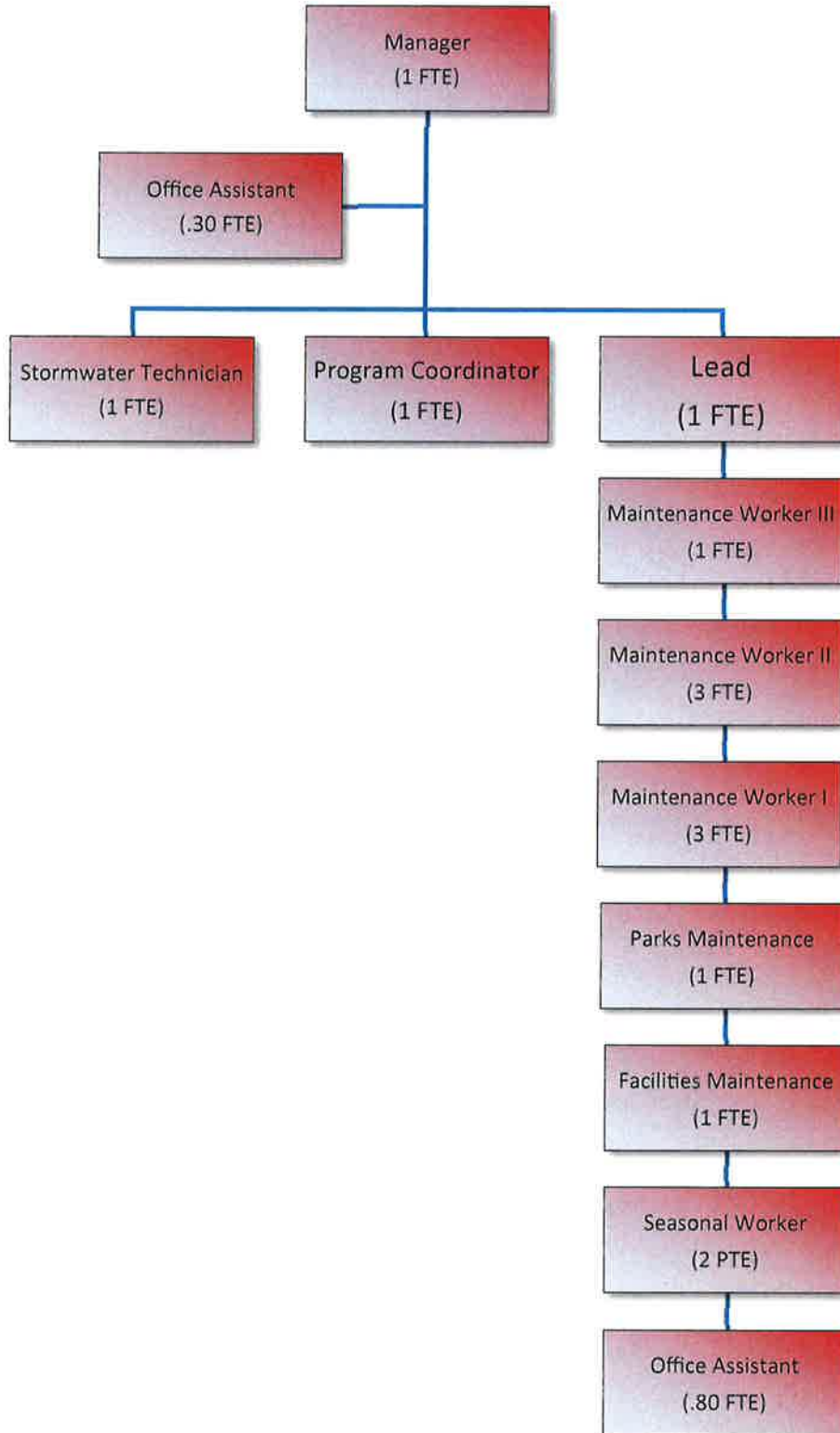
2022 UTILITY RATES

	2021		2022	
	SFR	COM	SFR	COM
Water	\$ 49.50	\$ 71.90	\$ 56.40	\$ 82.69
Sanitary Sewer	\$ 80.58	\$ 115.11	\$ 92.04	\$ 132.19
Storm Water	\$ 23.82	\$ 200.98	\$ 24.65	\$ 208.01
	\$ 153.90	\$ 387.99	\$ 173.09	\$ 422.89

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.

2021 ACCOMPLISHMENTS

- Hired a Police Lieutenant, two new officers and a half-time Police Specialist
- Completed remodel of PD Lobby
- Installing bullet-resistant window in PD Lobby
- Moved the Detective to an upstairs office and out of the trailer
- Improved and organized storage at the PD building
- Worked through changes required by the COVID-19 pandemic and associated restrictions
- Implemented recommendations from our evidence audit
- Implemented process improvements for police records
- Started new defensive tactics training program in partnership with the Auburn Police Dept
- Built strong working relationships with local law enforcement agency heads
- Chief Served as VP and now President of King County Police Chiefs' and Sheriffs' Association
- Acquired new body armor (rifle plates) through grant
- Assigned and trained one officer as a remote pilot for our UAS Program
- Began replacing patrol rifles in annual increments
- Updated PD Fleet with 2 new patrol cars and eliminating 3 old cars
- Completed the City's Comprehensive Emergency Management Plan
- Completed (with Jim Schunke) the City's Hazard Mitigation Plan

Police Department

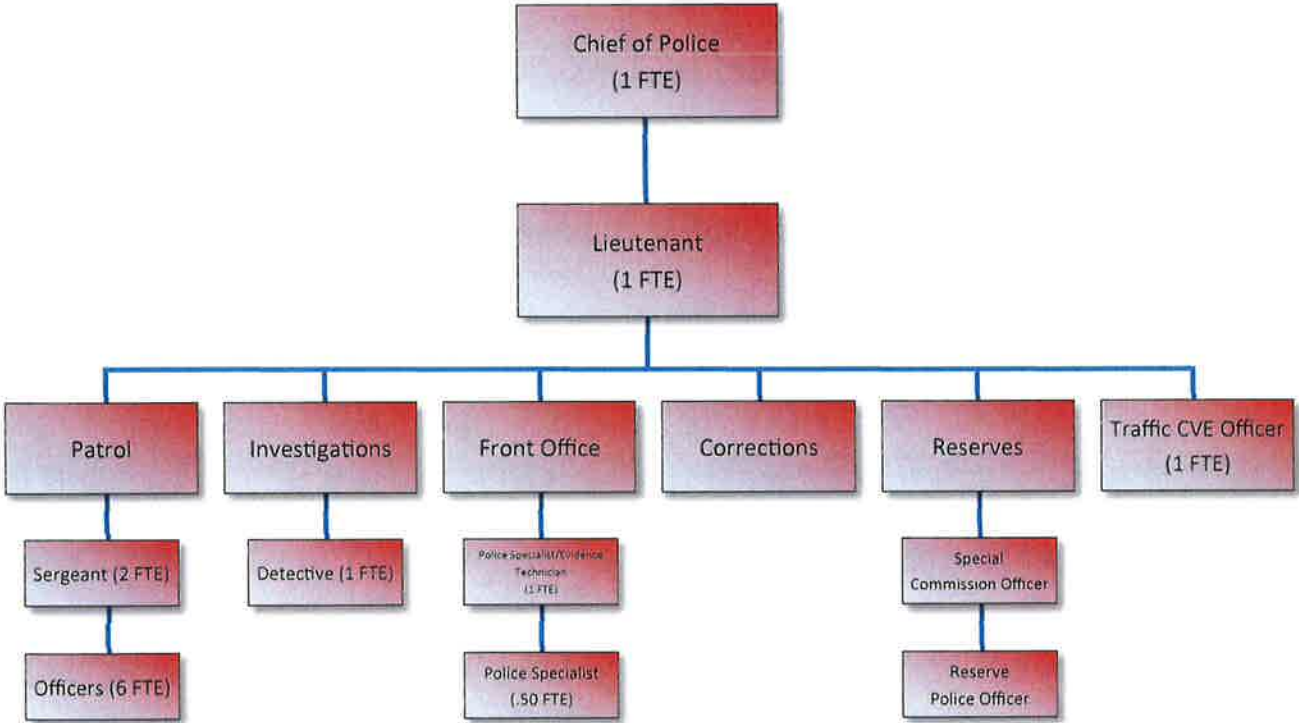
Craig Schwartz, Chief of Police

2022 GOALS

- Ensure a smooth transition for the new Police Chief
- Recruit and hire high quality employees to mitigate expected turnover and maintain sufficient staffing levels.
- Conduct staffing/workload study to determine appropriate staffing levels
- Fully implement the mission, vision, and values in every aspect of our work
- Create Strategic Plan with community & staff input to set goals for next 3-5 years
- Increase & improve training for staff
- Exceed minimum training requirements for all employees
- Develop more officers as Field Training Officers
- Develop more employees as instructors in different disciplines
- Conduct quarterly firearms & DT training and annual EVOG
- Prioritize emergency management training for all city staff
- Establish a replacement schedule for equipment needs
- Improve multi-jurisdictional training opportunities
- Improve facilities to maximize effectiveness of our building
- Improve services while practicing fiscal responsibility

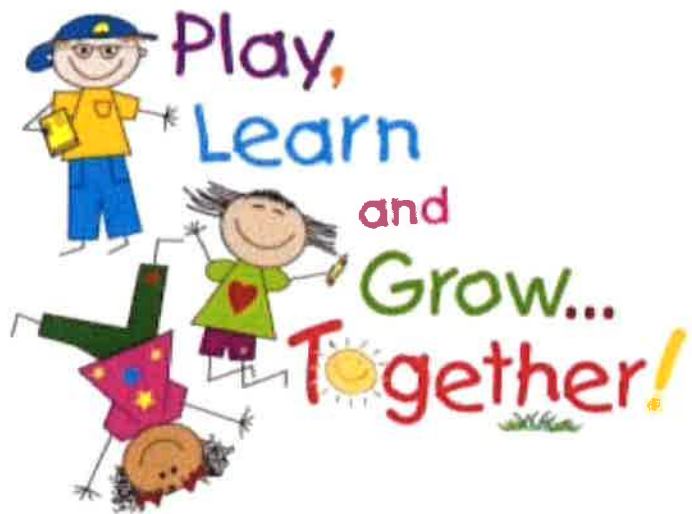
Police Department

Craig Schwartz, Chief of Police



COMMUNITY SERVICES

Serving
SENIORS



Community Services Department

Richard Gould, 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 are 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). *NOTE: ALL meals are prepared to-go when the Senior Center is closed due to pandemic restrictions.*

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.

NOTE: Hours of operation, activities and availability may be revised and/or restricted due to pandemic restrictions.

Community Services Department

Richard Gould, Manager

2021 ACCOMPLISHMENTS

- Awarded King County Surplus Van
 - Currently being used for meal deliveries to senior citizens
 - Will be available for transporting children under 18 and adults over 55 to scheduled events
- Meal on Wheels
 - Meal delivery to home-bound citizens
 - 28 meals per month delivered to Algona & Pacific senior citizens
- Pet Food
 - Free pet food distributed once a month in partnership with King County Humane Society
 - Approval based on low-income and over 55
- Amazon Fire 7 Tablets
 - 14 Tablets purchased through a grant from VSHSL
 - Distribution to citizens based on VSHSL guidelines and must have Wi-Fi in the home
- My Senior Center
 - Continued training and implementation of the program
 - Tracks participation numbers for City Council and VSHSL
- Foot Care by Karen
 - \$25 service fee for complete foot hygiene care
- Flu Clinic
 - Free service offered to all City of Pacific citizens and staff
- Senior Nutrition program (take-out and delivery)
 - Free Meal for all every Monday
 - Catholic Community Services meals packaged and distributed Tuesday-Friday
 - “Grab and Go” event every Friday featuring fresh produce and groceries
- Meals for Kids
 - Distributed daily meals to children 1-18 with support of Auburn School District
 - Add to ASD meals with weekend food packs every Friday (Pack the Pack)
 - Mask distribution through meal service
 - Created unique take home activities for children and families
- Increased overall outreach and connection to people in the City
 - Distribution of informational flyers through meal services, promoting resources and increasing engagement on social media, telling all unique visitors what our City has to offer
 - Produced weekly email newsletter, Pacific Pulse
- Cleaned and sanitized gym after renovation

Community Services Department

Richard Gould, Manager

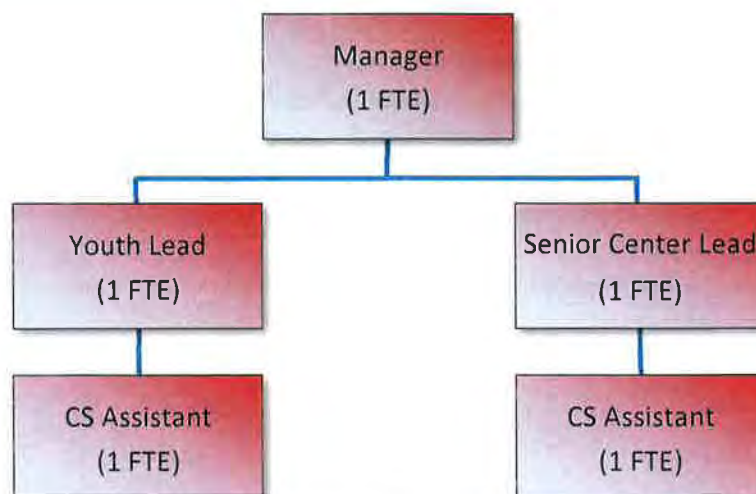
2021 COVID-19 IMPACTS

- Community Center and Senior Center Closed to the Public
- Facility rentals unavailable until Summer
- All in-person programming postponed
- Unable to facilitate daily bus trips

2022 GOALS

- Hire amazing staff members for the following positions:
 - Community Services Manager
 - Social Media/Special Events Coordinator
 - Activities Coordinator
- Reopening plan for Senior Center and Gym/Community Center
- Continue outreach efforts and channels
 - VSHSL
 - Social Media
 - Newsletter
- Continual connection with minority and underrepresented groups in our community
- Promote programming and impact of the Resource Navigator
 - Promoting availability for consultations
 - Establishing Support Groups
- Continued presence in the community outside of our buildings.
- Establish new community events as public health guidelines permit
 - Once a month community meal
 - Pacific Talent Show
 - Senior's Prom

ORGANIZATION CHART



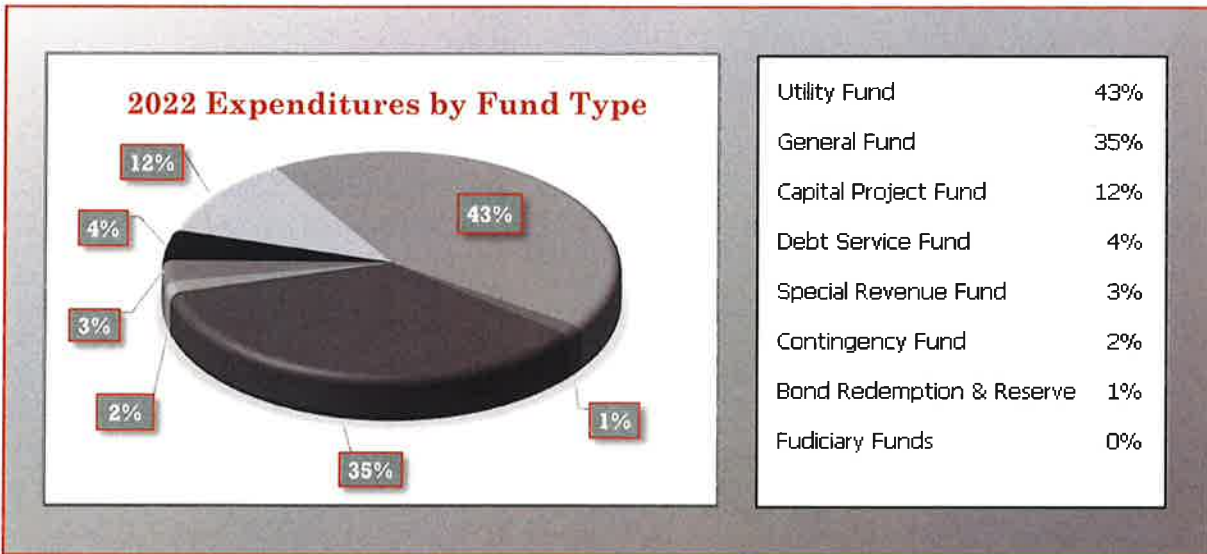
BUDGET REPORTS

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.

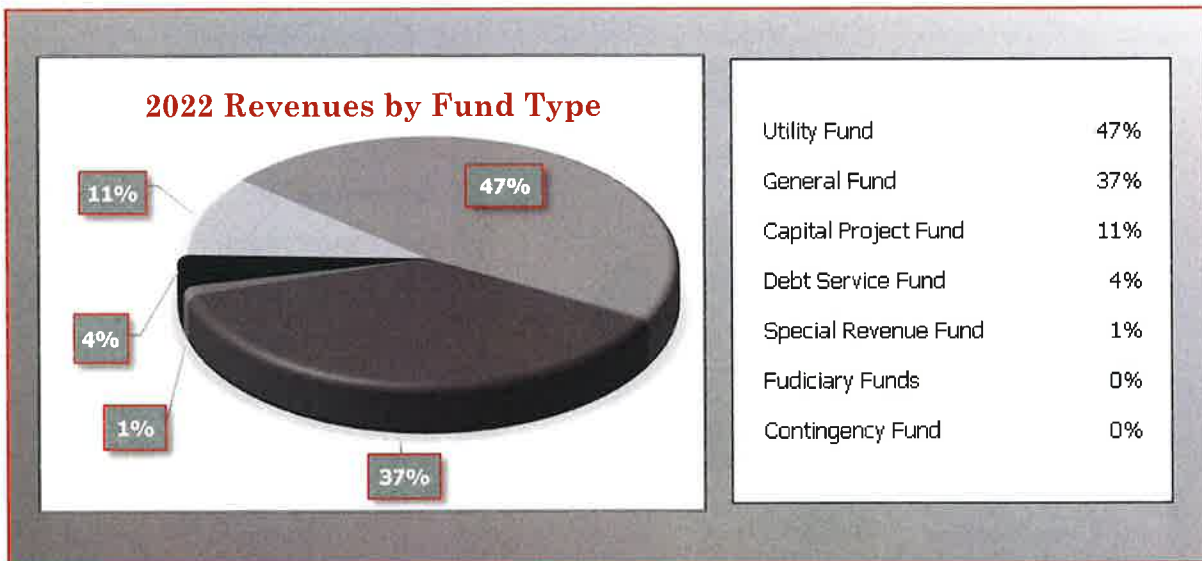
City of Pacific
2022 Expenditures by Fund Type

Description	2020 Actual	2021 YE Projections	2022 Proposed	%
<i>General Fund</i>	5,205,191	6,738,445	6,665,268	-1.1%
<i>Contingency Fund</i>	160,188	211,500	310,000	46.6%
<i>Special Revenue Fund</i>	490,655	530,261	585,074	10.3%
<i>Debt Service Fund</i>	506,648	847,245	836,411	-1.3%
<i>Capital Project Fund</i>	3,069,316	5,913,443	2,227,122	-62.3%
<i>Utility Fund</i>	8,524,390	8,308,266	8,374,353	0.8%
<i>Bond Redemption & Reserve</i>	438,693	276,232	276,499	0.1%
<i>Fudiciary Funds</i>	252,205	328,927	36,600	-88.9%
Totals	18,647,287	23,154,319	19,311,327	-16.6%



City of Pacific
2022 Revenues by Fund Type

Description	2020 Actual	2021 YE Projections	2022 Proposed	%
<i>General Fund</i>	4,717,743	5,859,410	5,942,858	1.4%
<i>Contingency Fund</i>	-	7,500	-	0.0%
<i>Special Revenue Fund</i>	178,918	182,242	184,812	1.4%
<i>Debt Service Fund</i>	1,014,456	651,560	656,561	0.8%
<i>Capital Project Fund</i>	2,497,071	4,637,162	1,701,963	-63.3%
<i>Utility Fund</i>	6,031,367	6,587,948	7,531,728	14.3%
<i>Fudiciary Funds</i>	190,041	311,286	52,500	-83.1%
Totals	14,629,597	18,237,109	16,070,423	



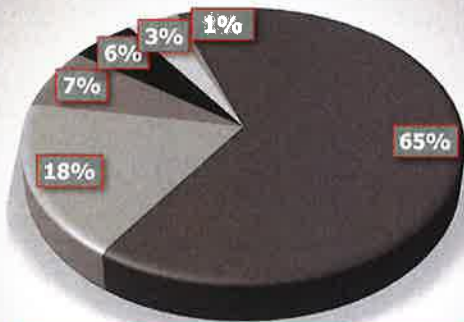
City of Pacific
2022 Budget Summary ~ Fund Totals

Fund	Description	2020 Actual	2021 YE Projection	2022 Proposed	Net Gain / (Loss)	%
001	<i>General Fund</i>	2,462,738.22	2,453,399.54	1,861,162.21	(592,237)	-24%
097	<i>General Fund - Pacific Municipal Court</i>	(315,328.23)	(540,587.15)	-	540,587	-100%
098	<i>General Fund Equipment Reserve</i>	336,917.19	258,417.19	123,417.19	(135,000)	-52%
099	<i>General Fund Cumulative Reserve</i>	525,126.26	529,626.26	529,626.26	-	0%
101	<i>Streets</i>	249,010.14	31,609.28	34,104.36	2,495	8%
107	<i>Toursim</i>	195,801.61	192,682.91	189,926.40	(2,757)	-1%
209	<i>LID 6 Redemption</i>	507,883.76	310,699.14	130,848.74	(179,850)	-58%
210	<i>LID 6 Reserve</i>	479,578.09	481,078.09	481,078.09	-	0%
300	<i>Capital Improvements - Municipal</i>	570,765.92	367,243.74	180,523.53	(186,720)	-51%
301	<i>Capital Improvements - Roads</i>	260,245.89	313,379.74	375,003.37	61,624	20%
305	<i>Capital Improvements - Parks</i>	166,344.43	89,787.69	104,725.51	14,938	17%
307	<i>Milwaukee Boulevard Project</i>	-	147,000.00	47,000.00	(100,000)	-68%
308	<i>Valentine Ave Road Project</i>	29,218.84	24,218.84	(781.16)	(25,000)	-103%
309	<i>West Valley Highway Project</i>	118,022.26	20,022.26	20,022.26	-	0%
310	<i>Stewart/Thornton Ave Road Project</i>	215,384.27	166,048.47	51,048.47	(115,000)	-69%
333	<i>Capital Improvements - Fire</i>	268,807.76	298,807.76	298,807.76	-	0%
401	<i>Water Operations</i>	835,213.40	619,682.21	527,797.26	(91,885)	-15%
402	<i>Sewer Operations</i>	291,808.49	(26,884.90)	98,692.02	125,577	-467%
404	<i>Utility Bond Redemption</i>	94,151.77	45,419.57	21,420.37	(23,999)	-53%
406	<i>Capital Improvements - Water</i>	669,203.70	743,730.41	1,193,730.41	450,000	61%
408	<i>Capital Improvements - Sewer</i>	152,863.54	(60,307.70)	364,692.30	425,000	-705%
409	<i>Stormwater</i>	154,447.73	247,198.89	213,861.45	(33,337)	-13%
410	<i>Stormwater Facility</i>	479,561.98	321,661.98	326,661.98	5,000	2%
411	<i>Pierce County Water Area</i>	186,821.11	199,521.11	176,541.45	(22,980)	-12%
499	<i>Utilities Equipment Reserve</i>	818,912.34	401,412.34	201,412.34	(200,000)	-50%
500	<i>Information Technology</i>	-	72,500.00	26,314.16	(46,186)	-64%
601	<i>Customer Deposits</i>	16,567.71	7,550.85	45,650.85	38,100	505%
630	<i>Developer Deposits</i>	97,789.54	131,775.58	160,275.58	28,500	22%
635	<i>Pacific Court</i>	(16,292.95)	(29,129.38)	-	29,129	-100%
640	<i>Algona Court</i>	4,967.29	(2,509.57)	-	2,510	-100%
800	<i>Payroll Clearing</i>	(5,529.06)	(14,320.76)	(14,320.76)	-	0%
	TOTAL	9,851,003	7,800,734	7,769,242	(31,492)	0%

City of Pacific
2022 Budget Summary ~ General Fund

Description	2020 Actual	2021 YE Projection	2022 Proposed	Net Gain / (Loss)	%
General Fund					
Beginning Fund Balance	2,299,291	2,462,738	1,881,173	(581,565)	-24%
Taxes	3,593,918	4,095,299	4,166,938	71,640	2%
License & Permits	256,635	350,592	342,424	(8,168)	-2%
Intergovernmental	508,118	929,602	1,157,454	227,852	25%
Charges for Good & Services	51,744	77,539	55,186	(22,353)	-29%
Fines & Penalties	276	3,500	3,535	35	1%
Misc Interest & Other Earnings	118,818	204,769	211,493	6,724	3%
Misc Non Revenues	-	30,020	20	(30,000)	-100%
Other Financing Resources	13,550	5,750	5,808	58	1%
Interfund Transfers	460,934	548,230	453,713	(94,517)	-17%
<i>Total Revenue</i>	5,003,994	6,245,301	6,396,571	151,270	2%
<i>Gross Revenues</i>	<i>7,303,284</i>	<i>8,708,039</i>	<i>8,277,744</i>	<i>(430,294)</i>	<i>-5%</i>
Legislative	20,657	20,260	22,299	2,039	10%
Executive	12,853	19,613	17,300	(2,312)	-12%
Finance & Admin.	179,082	245,495	248,379	2,884	1%
Legal Services	239,316	428,500	262,500	(166,000)	-39%
Employee Benefit Program	1,259	1,250	1,250	-	0%
Centralized Services	365,685	286,911	339,003	52,092	18%
Law Enforcement	2,163,209	2,531,603	2,652,090	120,487	5%
Detention/Correction	136,798	172,307	170,000	(2,307)	-1%
Protective Inspections	7,536	7,986	14,101	6,115	77%
Disaster Services	28,919	29,492	55,202	25,710	87%
Dispatch	211,309	235,000	240,000	5,000	2%
Garbage & Solid Waste	27,267	11,459	28,078	16,619	145%
Conservation	493	3,500	1,000	(2,500)	-71%
Environmental Services	36,172	39,500	41,000	1,500	4%
Community Services	-	2,000	2,000	-	0%
Planning & Comm. Dev.	354,369	475,123	430,030	(45,093)	-9%
Welfare - CARES Act	267,453	250,000	-	(250,000)	-100%
Aging & Adult Services	234,027	260,028	306,335	46,308	18%
Education & Recreation	145,578	128,845	163,098	34,253	27%
Cultural & Recreational Facilities	29,410	34,654	37,850	3,196	9%
Park Facilities	207,363	311,115	285,068	(26,048)	-8%
Non Expenditures	1,789	-	-	-	0%
Interfund Transfers	170,000	760,000	1,100,000	340,000	45%
<i>Total Expenses</i>	<i>4,840,546</i>	<i>6,254,639</i>	<i>6,416,582</i>	<i>161,943</i>	<i>3%</i>
Total Fund Balance	2,462,738	2,453,400	1,861,162	(592,237.33)	-24%

General Fund Revenues 2022



Taxes	65%
Intergovernmental	18%
Intergovernmental Transfers	7%
License & Permits	6%
Misc Interest & Other Earnings	3%
Misc Revenues	1%

Sales Tax	1,237,298.53
Property Tax	1,186,377.95
B&O Taxes	1,141,069.64
Utility Tax	375,062.04
Criminal Justice Funding	227,130.26
Taxes	4,166,938.42

Intergovernmental	1,157,454.14
Intergovernmental	1,157,454.14

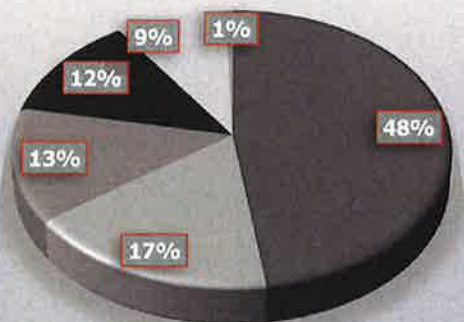
Intergovernmental Transfers	453,712.55
Intergovernmental Transfers	453,712.55

License & Permits	342,423.89
License & Permits	342,423.89

Misc Interest & Other Earnings	211,492.87
Misc Interest & Other Earnings	211,492.87

Charges for Good & Services	55,186.40
Other Financing Resources	5,807.50
Fines & Penalties	3,535.00
Misc Non Revenues	20.20
Misc. Revenues	64,549.10

General Fund Expenditures 2022



Law Enforcement	48%
Intergovernmental Transfers	17%
Admin & Finance	13%
Community Services	12%
Community Development	9%
Legal	1%

Law Enforcement	2,652,089.77
Dispatch	240,000.00
Detention/Correction	170,000.00
Law Enforcement	3,062,089.77

Intergovernmental Transfers	1,100,000.00
Intergovernmental Transfers	1,100,000.00

Centralized Services	339,002.59
Legal Services	262,500.00
Finance & Admin.	248,378.64
Employee Benefit Program	1,250.00
Admin & Finance	851,131.23

Aging & Adult Services	306,335.43
Park Facilities	285,067.61
Education & Recreation	163,098.23
Cultural & Recreational Facilities	37,850.00
Community Services	2,000.00
Welfare - CARES Act	-
Community Services	794,351.27

Planning & Comm. Dev.	430,029.55
Disaster Services	55,202.30
Environmental Services	41,000.00
Garbage & Solid Waste	28,078.09
Protective Inspections	14,100.82
Conservation	1,000.00
Community Development	569,410.76

Legislative	22,298.73
Executive	17,300.44
Legal	39,599.17

City of Pacific
2022 Budget Summary

Description	2020 Actual	2021 YE Projection	2022 Proposed	Net Gain / (Loss)	%
<i>Pacific Municipal Court</i>					
Beginning Fund Balance	(125,367)	(331,621)	-	331,621	-100%
Intergovernmental Revenues	-	-	-	-	
Charges for Good & Services	78,280	75,626	-	(75,626)	-100%
Fines & Penalties	89,152	80,835	-	(80,835)	-100%
Misc Interest & Other Earnings	7,252	5,490	-	(5,490)	-100%
Misc Non Revenues	-	389	-	(389)	-100%
<i>Total Revenue</i>	<i>174,684</i>	<i>162,340</i>	<i>-</i>	<i>(162,340)</i>	<i>-100%</i>
<i>Gross Revenues</i>	<i>49,317</i>	<i>(169,281)</i>	<i>-</i>	<i>169,281</i>	<i>-100%</i>
Judicial	282,773	302,933	-	(302,933)	-100%
Legal Services	81,872	67,362	-	(67,362)	-100%
Non Expenditures	-	1,011	-	(1,011)	-100%
<i>Total Expenses</i>	<i>364,645</i>	<i>371,306</i>	<i>-</i>	<i>(371,306)</i>	<i>-100%</i>
<i>Total Fund Balance</i>	<i>(315,328)</i>	<i>(540,587)</i>	<i>-</i>	<i>540,587</i>	<i>-100%</i>

City of Pacific
2022 Budget Summary

Description	2020 Actual	2021 YE Projection	2022 Proposed	Net Gain / (Loss)	%
<i>General Fund Equipment Reserve</i>					
Beginning Fund Balance	342,105	336,917	258,417	(78,500)	-23%
Misc Interest & Other Earnings	-	3,000	-	(3,000)	-100%
Interfund Transfers	155,000	130,000	175,000	45,000	35%
<i>Total Revenue</i>	155,000	133,000	175,000	42,000	32%
<i>Gross Revenues</i>	497,105	469,917	433,417	(36,500)	-8%
Non Expenditures	-	-	-	-	
Capital Expenditures	160,188	211,500	310,000	98,500	47%
<i>Total Expenses</i>	160,188	211,500	310,000	98,500	47%
<i>Total Fund Balance</i>	336,917	258,417	123,417	(135,000)	-52%

<i>General Fund Cumulative Reserve</i>					
Beginning Fund Balance	525,126	525,126	529,626	4,500	1%
Misc Interest & Other Earnings	-	4,500	-	(4,500)	-100%
<i>Total Revenue</i>	-	4,500	-	(4,500)	-100%
<i>Gross Revenues</i>	525,126	529,626	529,626	-	0%
Capital Expenditures	-	-	-	-	0%
<i>Total Expenses</i>	-	-	-	-	0%
<i>Total Fund Balance</i>	525,126	529,626	529,626	-	0%

City of Pacific
2022 Budget Summary

Description	2020 Actual	2021 YE Projection	2022 Proposed	Net Gain / (Loss)	%
<i>Streets</i>					
Beginning Fund Balance	305,067	249,010	31,609	(217,401)	-87%
License & Permits	23,250	25,000	25,250	250	1%
Intergovernmental Revenues	136,706	138,361	139,744	1,384	1%
Investment Interest	4,642	2,000	2,375	375	19%
Interfund Transfers	270,000	127,500	400,000	272,500	214%
<i>Total Revenue</i>	434,598	292,861	567,369	272,875	94%
<i>Gross Revenues</i>	739,665	541,871	598,978	57,107	11%
Street Maintenance	391,187	390,548	457,734	67,186	17%
Street Admin & Overhead	47,576	56,022	58,857	2,835	5%
Interfund Transfers	51,891	63,691	48,283	(15,408)	-24%
<i>Total Expenses</i>	490,655	510,261	564,874	(12,573)	11%
Total Fund Balance	249,010	31,609	34,104	2,495	8%

<i>Tourism</i>					
Beginning Fund Balance	181,481	195,802	192,683	(3,119)	-2%
Taxes	10,877	15,000	15,150	150	1%
Misc Interest & Other Earnings	3,443	1,881	2,293	412	22%
<i>Total Revenue</i>	14,320	16,881	17,443	562	3%
<i>Gross Revenues</i>	195,802	212,683	210,126	(2,557)	-1%
Community Services	-	20,000	20,200	200	1%
<i>Total Expenses</i>	-	20,000	20,200	200	1%
Total Fund Balance	195,802	192,683	189,926	(2,757)	-1%

City of Pacific
2022 Budget Summary

Description	2020 Actual	2021 YE Projection	2022 Proposed	Net Gain / (Loss)	%
<u>LID 6 Redemption</u>					
Beginning Fund Balance	1,226	507,884	310,699	(197,185)	-39%
Fines & Penalties	364	60	61	1	1%
Interest & Other Earnings	1,012,941	650,000	656,500	6,500	1%
Other Financing Sources	-	-	-	-	0%
Interfund Transfers	-	-	-	-	0%
<i>Total Revenue</i>	<i>1,013,306</i>	<i>650,060</i>	<i>656,561</i>	<i>6,501</i>	<i>1%</i>
<i>Gross Revenues</i>	<i>1,014,531</i>	<i>1,157,944</i>	<i>967,260</i>	<i>(190,684)</i>	<i>-20%</i>
Legal Services	-	-	-	-	0%
Non Expenditures	-	350,000	350,000	-	0%
Debt Service Principal Repayments	491,648	497,245	486,411	(10,834)	-2%
Interfund Transfers	15,000	-	-	-	0%
<i>Total Expenses</i>	<i>506,648</i>	<i>847,245</i>	<i>836,411</i>	<i>(10,834)</i>	<i>-1%</i>
Total Fund Balance	507,884	310,699	130,849	(179,850)	-58%

<u>LID 6 Reserve</u>					
Beginning Fund Balance	478,427	479,578	481,078	1,500	0%
Misc Interest & Other Earnings	1,151	1,500	-	(1,500)	-100%
Other Financing Sources	-	-	-	-	0%
<i>Total Revenue</i>	<i>1,151</i>	<i>1,500</i>	<i>-</i>	<i>(1,500)</i>	<i>-100%</i>
<i>Gross Revenues</i>	<i>479,578</i>	<i>481,078</i>	<i>481,078</i>	<i>-</i>	<i>0%</i>
Interfund Transfers	1,151	1,500	-	(1,500)	-100%
Total LID Reserve Fund Expense	-	-	-	-	0%
<i>Total Expenses</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>0%</i>
Total Fund Balance	479,578	481,078	481,078	-	0%

City of Pacific
2022 Budget Summary

Description	2020 Actual	2021 YE Projection	2022 Proposed	Net Gain / (Loss)	%
<i>Capital Improvements - Municipal</i>					
Beginning Fund Balance	661,422	570,766	367,244	(203,522)	-36%
Taxes	90,505	130,000	142,104	12,104	9%
Intergovernmental Revenues	203,187	-	-	-	-
Interest & Other Earnings	13,340	2,978	7,176	4,198	141%
Interfund Transfers	-	514,000	-	(514,000)	-100%
<i>Total Revenue</i>	<i>307,032</i>	<i>646,978</i>	<i>149,280</i>	<i>(497,698)</i>	<i>-77%</i>
<i>Gross Revenues</i>	<i>968,454</i>	<i>1,217,744</i>	<i>516,524</i>	<i>(701,220)</i>	<i>-58%</i>
Planning & Comm Development	-	-	-	-	0%
Aging & Adult Services	415	1,000	1,000	-	0%
Capital Expenditures	368,106	849,500	335,000	(514,500)	-61%
Interfund Transfers	29,167	-	-	-	0%
<i>Total Expenses</i>	<i>397,688</i>	<i>850,500</i>	<i>336,000</i>	<i>(514,500)</i>	<i>-60%</i>
<i>Total Fund Balance</i>	<i>570,766</i>	<i>367,244</i>	<i>180,524</i>	<i>(186,720)</i>	<i>-51%</i>

<i>Capital Improvements - Roads</i>					
Beginning Fund Balance	66,489	260,246	313,380	53,134	20%
Taxes	90,505	130,000	142,104	12,104	9%
Licenses & Permits	203,928	220,000	125,000	(95,000)	-43%
Intergovernmental Revenues	1,581,075	370,634	85,000	(285,634)	-77%
Charges for Goods & Services	-	-	5,000	5,000	#DIV/0!
Interest & Other Earnings	2,760	4,000	6,020	2,020	50%
Interfund Transfers	312,083	160,000	-	(160,000)	-100%
<i>Total Revenue</i>	<i>2,190,352</i>	<i>884,634</i>	<i>363,124</i>	<i>(521,510)</i>	<i>-59%</i>
<i>Gross Revenues</i>	<i>2,256,841</i>	<i>1,144,880</i>	<i>676,503</i>	<i>(468,376)</i>	<i>-41%</i>
Streets - Maintenance	-	-	-	-	-
Non Expenditures	-	-	-	-	-
Debt Service Principal Repayment	-	-	-	-	-
Capital Expenditures	1,996,595	681,500	301,500	(380,000)	-56%
Interfund Transfers	-	150,000	-	(150,000)	-100%
<i>Total Expenses</i>	<i>1,996,595</i>	<i>831,500</i>	<i>301,500</i>	<i>(530,000)</i>	<i>-64%</i>
<i>Total Fund Balance</i>	<i>260,246</i>	<i>313,380</i>	<i>375,003</i>	<i>61,624</i>	<i>20%</i>

<i>Capital Improvements - Parks</i>					
Beginning Fund Balance	113,372	166,344	89,788	(76,557)	-46%
Taxes	361	10,500	500	(10,000)	-95%
Intergovernmental Revenues	-	-	-	-	0%
Charges for Goods & Services	8,467	12,500	7,500	(5,000)	-40%
Interest & Other Earnings	50,630	56,000	56,560	560	0%
Interfund Transfers	-	-	-	-	0%
<i>Total Revenue</i>	<i>59,459</i>	<i>79,000</i>	<i>64,560</i>	<i>(14,440)</i>	<i>-18%</i>
<i>Gross Revenues</i>	<i>172,831</i>	<i>245,344</i>	<i>154,348</i>	<i>(90,997)</i>	<i>-37%</i>
Park Facilities	6,487	80,557	29,622	(50,935)	-63%
Capital Expenditures	-	75,000	20,000	(55,000)	-73%
<i>Total Expenses</i>	<i>6,487</i>	<i>155,557</i>	<i>49,622</i>	<i>(105,935)</i>	<i>-68%</i>
<i>Total Fund Balance</i>	<i>166,344</i>	<i>89,788</i>	<i>104,726</i>	<i>14,938</i>	<i>17%</i>

City of Pacific
2022 Budget Summary

Description	2020 Actual	2021 YE Projection	2022 Proposed	Net Gain / (Loss)	%
<i>Milwaukee Boulevard Project</i>					
Beginning Fund Balance	-	-	147,000	147,000	0%
Intergovernmental Revenues	-	997,000	-	(997,000)	-100%
Interfund Transfers	-	150,000	-	(150,000)	-100%
<i>Total Revenue</i>	-	1,147,000	-	(1,147,000)	-100%
<i>Gross Revenues</i>	-	1,147,000	147,000	(1,000,000)	-87%
Capital Expenditures	-	1,000,000	100,000	-	-90%
<i>Total Expenses</i>	-	1,000,000	100,000	(900,000)	-90%
<i>Total Fund Balance</i>	-	147,000	47,000	(100,000)	-68%

<i>Valentine Avenue Project</i>					
Beginning Fund Balance	15,686	29,219	24,219	(5,000)	0%
Intergovernmental Revenues	-	-	-	-	0%
Interest & Other Earnings	-	-	-	-	0%
Interfund Transfers	15,000	-	-	-	0%
<i>Total Revenue</i>	15,000	-	-	-	0%
<i>Gross Revenues</i>	30,686	29,219	24,219	(5,000)	-17%
Non Expenditures	-	-	-	-	0%
Capital Expenditures	1,468	5,000	25,000	20,000	400%
<i>Total Expenses</i>	1,468	5,000	25,000	20,000	400%
<i>Total Fund Balance</i>	29,219	24,219	(781)	(25,000)	-103%

City of Pacific
2022 Budget Summary

Description	2020 Actual	2021 YE Projection	2022 Proposed	Net Gain / (Loss)	%
<i>West Valley Highway Project</i>					
Beginning Fund Balance	169,722	118,022	20,022	(98,000)	-83%
Intergovernmental Revenues	-	652,000	100,000	(552,000)	-85%
Interest & Other Earnings	-	-	-	-	0%
Interfund Transfers	-	-	75,000	75,000	0%
<i>Total Revenue</i>	-	652,000	175,000	(477,000)	-73%
<i>Beginning Balance & Revenue</i>	<i>169,722</i>	<i>770,022</i>	<i>195,022</i>	<i>(575,000)</i>	<i>-75%</i>
Capital Expenditures	51,699	750,000	175,000	(575,000)	-77%
<i>Total Expenses</i>	<i>51,699</i>	<i>750,000</i>	<i>175,000</i>	<i>(575,000)</i>	<i>-77%</i>
<i>Total Fund Balance</i>	<i>118,022</i>	<i>20,022</i>	<i>20,022</i>	<i>-</i>	<i>0%</i>

<i>Stewart/Thornton Ave Project</i>					
Beginning Fund Balance	456,668	215,384	166,048	(49,336)	-23%
Intergovernmental Revenues	248,800	2,000,000	1,000,000	(1,000,000)	-50%
Interest & Other Earnings	-	1,550	-	(1,550)	-100%
Other Financing Sources	-	-	-	-	0%
Interfund Transfers	125,000	250,000	100,000	(150,000)	-60%
<i>Total Revenue</i>	<i>373,800</i>	<i>2,251,550</i>	<i>1,100,000</i>	<i>(1,151,550)</i>	<i>-51%</i>
<i>Gross Revenues</i>	<i>830,467</i>	<i>2,466,934</i>	<i>1,266,048</i>	<i>(1,200,886)</i>	<i>-49%</i>
Capital Expenditures	615,083	2,300,886	1,215,000	(1,085,886)	-47%
Interfund Transfers	-	-	-	-	0%
<i>Total Expenses</i>	<i>615,083</i>	<i>2,300,886</i>	<i>1,215,000</i>	<i>(1,085,886)</i>	<i>-47%</i>
<i>Total Fund Balance</i>	<i>215,384</i>	<i>166,048</i>	<i>51,048</i>	<i>(115,000)</i>	<i>-69%</i>

<i>Capital Improvements - Fire</i>					
Beginning Fund Balance	265,593	268,808	298,808	30,000	11%
Charges for Goods & Services	3,512	50,000	25,000	(25,000)	-50%
Interest & Other Earnings	-	-	-	-	0%
<i>Total Revenue</i>	<i>3,512</i>	<i>50,000</i>	<i>25,000</i>	<i>(25,000)</i>	<i>-50%</i>
<i>Gross Revenues</i>	<i>269,105</i>	<i>318,808</i>	<i>323,808</i>	<i>5,000</i>	<i>2%</i>
Fire Control	297	-	-	-	0%
Emergency Medical Services	-	20,000	25,000	5,000	25%
<i>Total Expenses</i>	<i>297</i>	<i>20,000</i>	<i>25,000</i>	<i>5,000</i>	<i>25%</i>
<i>Total Fund Balance</i>	<i>268,808</i>	<i>298,808</i>	<i>298,808</i>	<i>-</i>	<i>0%</i>

City of Pacific
2022 Budget Summary

Description	2020 Actual	2021 YE Projection	2022 Proposed	Net Gain / (Loss)	%
<i>Water</i>					
Beginning Fund Balance	909,137	835,213	619,682	(215,531)	-26%
Charges for Goods & Services	1,796,039	1,692,924	2,026,000	333,076	20%
Fines & Penalties	8,827	15,000	500	(14,500)	-97%
Interest & Other Earnings	12,007	7,000	8,971	1,971	28%
<i>Total Revenue</i>	<i>1,816,872</i>	<i>1,714,924</i>	<i>2,035,471</i>	<i>320,547</i>	<i>19%</i>
<i>Gross Revenues</i>	<i>2,726,010</i>	<i>2,550,138</i>	<i>2,655,153</i>	<i>105,016</i>	<i>4%</i>
Water Utilities	1,053,418	1,183,508	1,310,477	126,969	11%
Non Expenditures	-	-	-	-	0%
Debt Services - Principal Repayment	255,936	252,853	228,802	(24,051)	-10%
Interfund Transfers	581,443	494,094	588,077	93,983	19%
<i>Total Expenses</i>	<i>1,890,796</i>	<i>1,930,455</i>	<i>2,127,356</i>	<i>196,901</i>	<i>10%</i>
<i>Total Fund Balance</i>	<i>835,213</i>	<i>619,682</i>	<i>527,797</i>	<i>(91,885)</i>	<i>-15%</i>

<i>Sewer</i>					
Beginning Fund Balance	435,724	291,808	(26,885)	(318,693)	-109%
Charges for Goods & Services	2,872,881	2,834,300	3,388,000	553,700	20%
Fines & Penalties	3,502	5,000	2,500	(2,500)	-50%
Interest & Other Earnings	7,696	4,500	3,291	(1,209)	-27%
<i>Total Revenue</i>	<i>2,884,078</i>	<i>2,843,800</i>	<i>3,393,791</i>	<i>549,991</i>	<i>19%</i>
<i>Gross Revenues</i>	<i>3,319,803</i>	<i>3,135,608</i>	<i>3,366,906</i>	<i>231,298</i>	<i>7%</i>
Sewer	2,543,052	2,758,917	2,724,402	(34,515)	-1%
Non Expenditures	-	-	-	-	0%
Interfund Transfers	484,942	403,576	543,812	140,236	35%
<i>Total Expenses</i>	<i>3,027,994</i>	<i>3,162,493</i>	<i>3,268,214</i>	<i>105,721</i>	<i>3%</i>
<i>Total Fund Balance</i>	<i>291,808</i>	<i>(26,885)</i>	<i>98,692</i>	<i>125,577</i>	<i>-467%</i>

City of Pacific
2022 Budget Summary

Description	2020 Actual	2021 YE Projection	2022 Proposed	Net Gain / (Loss)	%
<u>Utility Bond Redemption</u>					
Beginning Fund Balance	182,845	94,152	45,420	(48,732)	-52%
Interest & Other Earnings	-	-	-	-	0%
Interfund Transfers	350,000	227,500	252,500	25,000	11%
<i>Total Revenue</i>	350,000	227,500	252,500	25,000	11%
<i>Gross Revenues</i>	<i>532,845</i>	<i>321,652</i>	<i>297,920</i>	<i>(23,732)</i>	<i>-7%</i>
Debt Services - Principal Repayment	276,818	276,232	276,499	267	0%
Interfund Transfers	161,875	-	-	-	0%
<i>Total Expenses</i>	438,693	276,232	276,499	267	0%
<i>Total Fund Balance</i>	<i>94,152</i>	<i>45,420</i>	<i>21,420</i>	<i>(23,999)</i>	<i>-53%</i>

<u>Capital Improvements - Water</u>					
Beginning Fund Balance	1,378,490	669,204	743,730	74,527	11%
Interest & Other Earnings	18,399	174,783	100,000	(74,783)	-43%
Non Revenues	-	350,000	350,000	-	0%
Other Financing Sources	-	-	-	-	0%
Interfund Transfers	261,875	100,000	425,000	325,000	325%
<i>Total Revenue</i>	280,274	624,783	875,000	250,217	40%
<i>Gross Revenues</i>	<i>1,658,764</i>	<i>1,293,987</i>	<i>1,618,730</i>	<i>324,744</i>	<i>25%</i>
Non Expenditures	-	-	-	-	0%
Debt Services - Principal Repayment	-	180,256	-	(180,256)	-100%
Capital Expenditures	315,231	220,000	350,000	130,000	59%
Interfund Transfers	674,330	150,000	75,000	(75,000)	-50%
<i>Total Expenses</i>	989,561	550,256	425,000	(125,256)	-23%
<i>Total Fund Balance</i>	<i>669,204</i>	<i>743,730</i>	<i>1,193,730</i>	<i>450,000</i>	<i>61%</i>

City of Pacific
2022 Budget Summary

Description	2020 Actual	2021 YE Projection	2022 Proposed	Net Gain / (Loss)	%
<i>Capital Improvements - Sewer</i>					
Beginning Fund Balance	377,522	152,864	(60,308)	(213,171)	-139%
Intergovernmental Revenues	-	118,528	250,000	131,473	
Charges for Goods & Services	10,392	46,766	25,000	(21,766)	-47%
Interest & Other Earnings	-	-	-	-	0%
Interfund Transfers	554,581	25,000	525,000	500,000	2000%
<i>Total Revenue</i>	<i>564,973</i>	<i>190,294</i>	<i>800,000</i>	<i>609,707</i>	<i>320%</i>
<i>Gross Revenues</i>	<i>942,496</i>	<i>343,157</i>	<i>739,692</i>	<i>396,535</i>	<i>116%</i>
Capital Expenditures	716,715	365,965	375,000	9,035	2%
Interfund Transfers	72,917	37,500	-	(37,500)	-100%
<i>Total Expenses</i>	<i>789,632</i>	<i>403,465</i>	<i>375,000</i>	<i>(28,465)</i>	<i>-7%</i>
<i>Total Fund Balance</i>	<i>152,864</i>	<i>(60,308)</i>	<i>364,692</i>	<i>425,000</i>	<i>-705%</i>

<i>Stormwater</i>					
Beginning Fund Balance	328,775	154,448	247,199	92,751	60%
Intergovernmental Revenues	10,439	39,561	50,000	10,439	
Charges for Goods & Services	1,147,632	1,175,286	1,217,375	42,089	4%
Fines & Penalties	3,413	6,500	5,000	(1,500)	-23%
Interest & Other Earnings	9,410	2,500	2,570	70	3%
<i>Total Revenue</i>	<i>1,170,894</i>	<i>1,223,847</i>	<i>1,274,945</i>	<i>51,098</i>	<i>4%</i>
<i>Gross Revenues</i>	<i>1,499,669</i>	<i>1,378,295</i>	<i>1,522,144</i>	<i>143,849</i>	<i>10%</i>
Storm Water Services	549,711	521,973	601,242	79,270	15%
Combined Utilities	-	-	-	-	0%
Streets Maintenance	7,945	210	3,500	3,290	1567%
Debt Services - Principal Repayment	4,907	9,545	-	(9,545)	-100%
Intefund Transfers	782,658	599,368	703,540	104,172	17%
<i>Total Expenses</i>	<i>1,345,221</i>	<i>1,131,096</i>	<i>1,308,283</i>	<i>177,186</i>	<i>16%</i>
<i>Total Fund Balance</i>	<i>154,448</i>	<i>247,199</i>	<i>213,861</i>	<i>(33,337)</i>	<i>-13%</i>

City of Pacific
2022 Budget Summary

Description	2020 Actual	2021 YE Projection	2022 Proposed	Net Gain / (Loss)	%
<i>Storm Water Facility</i>					
Beginning Fund Balance	185,465	479,562	321,662	(157,900)	-33%
Intergovernmental Revenues	10,499	-	-	-	
Charges for Goods & Services	4,500	15,100	5,000	(10,100)	-67%
Interest & Other Earnings	(42)	2,000	-	(2,000)	-100%
Other Financing Sources	-	-	-	-	0%
Interfund Transfers	519,749	350,000	300,000	(50,000)	-14%
<i>Total Revenue</i>	<i>534,705</i>	<i>367,100</i>	<i>305,000</i>	<i>(62,100)</i>	<i>-17%</i>
<i>Gross Revenues</i>	<i>720,170</i>	<i>846,662</i>	<i>626,662</i>	<i>(220,000)</i>	<i>-26%</i>
Capital Expenditures	15,608	175,000	200,000	25,000	14%
Interfund Transfers	225,000	350,000	100,000	(250,000)	-71%
<i>Total Expenses</i>	<i>240,608</i>	<i>525,000</i>	<i>300,000</i>	<i>(225,000)</i>	<i>-43%</i>
Total Fund Balance	479,562	321,662	326,662	5,000	2%

<i>Pierce County Water Area</i>					
Beginning Fund Balance	156,546.0	186,821.1	199,521.1	12,700	7%
Charges for Goods & Services	98,009.2	95,000.0	95,000.0	-	0%
Interest & Other Earnings	17,765.9	3,200.0	2,520.3	(680)	-21%
<i>Total Revenue</i>	<i>115,775.1</i>	<i>98,200.0</i>	<i>97,520.3</i>	<i>(680)</i>	<i>-1%</i>
<i>Gross Revenues</i>	<i>272,321.1</i>	<i>285,021.1</i>	<i>297,041.5</i>	<i>12,020</i>	<i>4%</i>
Debt Services - Principapl Repayment	85,500.0	85,500.0	85,500.0	-	0%
Capital Expenditures	-	-	35,000.0	35,000	0%
<i>Total Expenses</i>	<i>85,500.0</i>	<i>85,500.0</i>	<i>120,500.0</i>	<i>35,000</i>	<i>41%</i>
Total Fund Balance	186,821.1	199,521.1	176,541.5	(22,980)	-12%

City of Pacific
2022 Budget Summary

Description	2020 Actual	2021 YE Projection	2022 Proposed	Net Gain / (Loss)	%
<i>Utility Equipment Reserve</i>					
Beginning Fund Balance	748,990	818,912	401,412	(417,500)	-51%
Interest & Other Earnings	-	-	-	-	
Interfund Transfers	225,000	102,500	250,000	147,500	144%
<i>Total Revenue</i>	<i>225,000</i>	<i>102,500</i>	<i>250,000</i>	<i>147,500</i>	<i>144%</i>
<i>Gross Revenues</i>	<i>973,990</i>	<i>921,412</i>	<i>651,412</i>	<i>(270,000)</i>	<i>-29%</i>
Capital Expenditures	155,078	520,000	450,000	(70,000)	-13%
<i>Total Expenses</i>	<i>155,078</i>	<i>520,000</i>	<i>450,000</i>	<i>(70,000)</i>	<i>-13%</i>
<i>Total Fund Balance</i>	<i>818,912</i>	<i>401,412</i>	<i>201,412</i>	<i>(200,000)</i>	<i>-50%</i>

<i>Customer Deposits</i>					
Beginning Fund Balance	5,160	16,568	7,551	(9,017)	-54%
Interest & Other Earnings	-	-	-	-	0%
Non Revenues	21,765	22,297	50,700	28,403	127%
<i>Total Revenue</i>	<i>21,765</i>	<i>22,297</i>	<i>50,700</i>	<i>28,403</i>	<i>127%</i>
<i>Gross Revenues</i>	<i>26,925</i>	<i>38,865</i>	<i>58,251</i>	<i>19,386</i>	<i>50%</i>
Non Expenditures	10,357	31,314	12,600	(18,714)	-60%
<i>Total Expenses</i>	<i>10,357</i>	<i>31,314</i>	<i>12,600</i>	<i>(18,714)</i>	<i>-60%</i>
<i>Total Fund Balance</i>	<i>16,568</i>	<i>7,551</i>	<i>45,651</i>	<i>38,100</i>	<i>505%</i>

<i>Developer Deposits</i>					
Beginning Fund Balance	93,525	97,790	131,776	33,986	35%
Other Non Revenues	19,388	146,036	52,500	(93,536)	-64%
<i>Total Revenue</i>	<i>19,388</i>	<i>146,036</i>	<i>52,500</i>	<i>(93,536)</i>	<i>-64%</i>
<i>Gross Revenues</i>	<i>112,913</i>	<i>243,826</i>	<i>184,276</i>	<i>(59,550)</i>	<i>-24%</i>
Non Expenditures	15,123	112,050	24,000	(88,050)	-79%
<i>Total Expenses</i>	<i>15,123</i>	<i>112,050</i>	<i>24,000</i>	<i>(88,050)</i>	<i>-79%</i>
<i>Total Fund Balance</i>	<i>97,790</i>	<i>131,776</i>	<i>160,276</i>	<i>28,500</i>	<i>22%</i>

City of Pacific
2022 Budget Summary

Description	2020 Actual	2021 YE Projection	2022 Proposed	Net Gain / (Loss)	%
<i>Information Technology</i>					
Beginning Fund Balance	-	-	72,500	72,500	0%
Interfund Transfers	-	185,000	202,500	17,500	9%
<i>Total Revenue</i>	-	185,000	202,500	17,500	9%
<i>Gross Revenues</i>	-	185,000	275,000	90,000	49%
Centralized Services	-	112,500	248,686	136,186	121%
<i>Total Expenses</i>	-	112,500	248,686	136,186	121%
<i>Total Fund Balance</i>	-	72,500	26,314	(46,186)	-64%

City of Pacific
2022 Budget Summary

Description	2020 Actual	2021 YE Projection	2022 Proposed	Net Gain / (Loss)	%
<i>Pacific Courts</i>					
Beginning Fund Balance	-	(16,293)	-	16,293	-100%
Non Revenues	87,191	77,227	-	(77,227)	-100%
<i>Total Revenue</i>	87,191	77,227	-	(77,227)	-100%
<i>Gross Revenues</i>	87,191	60,934	-	(60,934)	-100%
Non Expenditures	103,484	90,063	-	(90,063)	-100%
<i>Total Expenses</i>	103,484	90,063	-	(90,063)	-100%
<i>Total Fund Balance</i>	(16,293)	(29,129)	-	29,129	-100%

<i>Algona Courts</i>					
Beginning Fund Balance	44,747	4,967	-	(4,967)	-100%
Charges for Goods & Services	4,370	5,916	-	(5,916)	-100%
Fines & Penalties	32,843	35,591	-	(35,591)	-100%
Interest & Other Earnings	3,852	3,855	-	(3,855)	-100%
Non Revenues	42,397	42,660	-	(42,660)	-100%
<i>Total Revenue</i>	83,462	88,023	-	(88,023)	-100%
<i>Gross Revenues</i>	128,208	92,990	-	(92,990)	-100%
Non Expenditures	123,241	95,500	-	(95,500)	-100%
<i>Total Expenses</i>	123,241	95,500	-	(95,500)	-100%
<i>Total Fund Balance</i>	4,967	(2,510)	-	2,510	-100%

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.

