



FISCAL YEAR 2017

FINAL BUDGET

APPROVED 12/12/16

CITY OF PACIFIC

100 3RD AVENUE SOUTHEAST | PACIFIC, WA 98047

(253) 939-1100

WWW.PACIFICWA.GOV

CITY OF PACIFIC
CITY OFFICIALS



MAYOR

Leanne Guier



COUNCIL MEMBER

Katie Garberding



COUNCIL MEMBER

Kerry Garberding



MAYOR PRO TEM

Clint Steiger



COUNCIL PRESIDENT

Vic Kave



COUNCIL MEMBER

Stacie Oliveira



COUNCIL MEMBER

David Storaasli



COUNCIL MEMBER

Justin Newlun

CITY OF PACIFIC MANAGEMENT STAFF

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

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

SCOTT NEWBOLD
DONALD BLACKWELL
JOHN BOYD
WYNETTE MCCrackEN
DUWAYNE GRATZ
WAYNE STRONG
VACANT

CITY STAFF

GAIL BENNETT
JACK DODGE
PAULA WIECH

PARK BOARD

KATHRYN HULL PEASE
DONALD BLACKWELL
JIM MEIER
TRENITY WALKER
YOLANDA WILLIAMS
VACANT(2)

CITY STAFF

JACK DODGE
PAULA WIECH

CIVIL SERVICE COMMISSION

GAIL BENNETT
TERRY ROBINSON
MONIKA NEWBOLD
STACEY JACKSON
SCOTT McIVER
DON McDONOUGH

CITY OF PACIFIC
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CITY OF PACIFIC HISTORY

THE FIRST 100 YEARS

AGRICULTURAL ROOTS

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

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



Pacific School

RAILROADS BRING CHANGE

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

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



The Interurban Railway

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

TOUGH TIMES

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

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

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

CITY OF PACIFIC

HISTORY

THE FOUNDING OF A CITY

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

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

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.



Hillman's Land Sales

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 CAMBELLS 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 PUBLIC SAFETY DIRECTOR, ADMINISTRATIVE SERGEANT, 2 SERGEANTS, 1 DETECTIVE, 7 COMMISSIONED OFFICERS & 2 NON-COMMISSIONED EMPLOYEES. WE PROVIDE PACIFIC CITIZENS WITH A BROAD RANGE OF PUBLIC SAFETY SERVICES & ENCOURAGE PARTNERSHIPS WITH OUR COMMUNITY.

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

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

UTILITIES

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

WATER ACCOUNTS	1847
SEWER ACCOUNTS	1761
STORM ACCOUNTS	1855

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

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

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

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

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

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

CITY OF PACIFIC

CITY SERVICES

EDUCATION

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

COMMUNITY SERVICES

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

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

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

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

CITY OF PACIFIC

2017 BUDGET CALENDAR

JUNE-AUGUST

- MAY 14TH; COUNCIL RETREAT
- ADOPT FINANCIAL POLICIES IF NEEDED
- PUBLIC HEARINGS FOR CAPITAL FACILITY PLAN UPDATES
- PUBLIC FORUMS—COMMUNITY PRIORITIES
- MAYOR/MANAGER COMMUNICATE BUDGET OBJECTIVES TO STAFF

SEPTEMBER

- SEPTEMBER 12TH: “CALL TO BUDGET” TO ALL DEPARTMENT HEADS
- BEFORE SEPTEMBER 26TH: DEPARTMENT HEADS PREPARE ESTIMATES OF REVENUE & EXPENDITURES. CLERK PREPARES ESTIMATES FOR DEBT SERVICE & ALL OTHER ESTIMATES

OCTOBER

- OCTOBER 3RD: CLERK PROVIDES ESTIMATED FILED BY DEPARTMENT HEADS TO MAYOR/MANAGER SHOWING COMPLETE FINANCIAL PROGRAM
- OCTOBER 3RD: ESTIMATED & PROJECTIONS PRESENTED TO COUNCIL
- OCTOBER 24TH: PUBLIC HEARING ON REVENUE SOURCES INCLUDING POSSIBLE INCREASES IN PROPERTY TAX

NOVEMBER

- NOVEMBER 2ND: MAYOR/MANAGER PREPARES PRELIMINARY BUDGET & MESSAGE & FILES WITH COUNCIL & CLERK
- NOVEMBER 2-15: PUBLICATION NOTICE OF PRELIMINARY BUDGET & FINAL HEARING
- NOVEMBER 18TH: COPIES OF BUDGET AVAILABLE TO PUBLIC
- NOVEMBER 21ST: PUBLIC HEARINGS—PRELIMINARY
- NOVEMBER 30TH: PROPERTY TAX LEVIES SET & FILED WITH COUNTY

DECEMBER

- DECEMBER 5TH: FINAL BUDGET HEARING
- DECEMBER 12TH: ADOPTION OF BUDGET

**CITY OF PACIFIC
WASHINGTON
ORDINANCE NO. 16-1946**

**AN ORDINANCE OF THE CITY OF PACIFIC, WASHINGTON,
ADOPTING THE BUDGET FOR THE YEAR 2017 AND SETTING FORTH
THE ESTIMATED REVENUES AND APPROPRIATIONS.**

WHEREAS, after notice as prescribed by law, the City Council held public hearings on the 2017 Proposed Budget on October 24, 2016 and on November 21, 2016, at which time public testimony for or against any part of the budget were heard; and

WHEREAS, the 2017 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 2017 and being sufficient to meet the various needs of Pacific during 2017; and

WHEREAS, this ordinance was presented for review during a regular City Council workshop on December 5, 2016; and

WHEREAS, this ordinance was considered by the City Council for adoption during a regular City Council workshop on December 5, 2016;

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 2017 is hereby adopted at the fund level in its final form and content as set forth in the 2017 Budget.

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 2017 are set forth in summary form, and are hereby appropriated for expenditure during the year 2017 as set forth below:

FUND	Fund Name	Estimated Resources	Appropriations
001	General Fund	6,769,852	6,769,852
098	General Fund Equip Reserve	205,726	205,726
099	General Fund Cumulative Res	383,749	383,749
101	Street Fund	945,759	945,759
107	Tourism	154,078	154,078
209	LID 6 Redemption	5,100,000	5,100,000
210	LID 6 Guarantee	579,000	579,000
300	Municipal Capital Improvement	673,071	673,071
301	Street Improvement	1,087,170	1,087,170
305	Parks Capital Improvement	163,267	163,267
308	Valentine Road	254,283	254,283
309	West Valley Highway Cap Imp	428,150	428,150
310	Stewart/Thornton Rd Project	86,425	86,425
333	Fire Impact Fees	63,231	63,231
401	Water Operations	1,729,727	1,729,727
402	Sewer	2,238,971	2,238,971
403	Garbage	309,137	309,137
406	Water Capital Improvement	3,033,135	3,033,135
408	Sewer Cumulative Fund	965,733	965,733

409	Storm	1,590,414	1,590,414
410	Storm water Facilities	471,402	471,402
411	Pierce County Surcharge Fund	259,963	259,963
499	Equipment Reserve	603,880	603,880
601	Customer Deposits	5,160	5,160
630	Developer Deposits	87,136	87,136
635	Pacific Court	61,295	61,295
640	Algona Court	215,963	215,963
<i>TOTAL All Funds</i>		28,465,678	28,465,678

Section 3. Attachment "A" is adopted as the 2017 Salary schedule and the 2017 Maximum Position Authorization showing the authorized, budgeted staffing level.

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

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

ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE 12TH DAY OF DECEMBER, 2016.

APPROVED

Leanne Guier, Mayor

ATTEST:

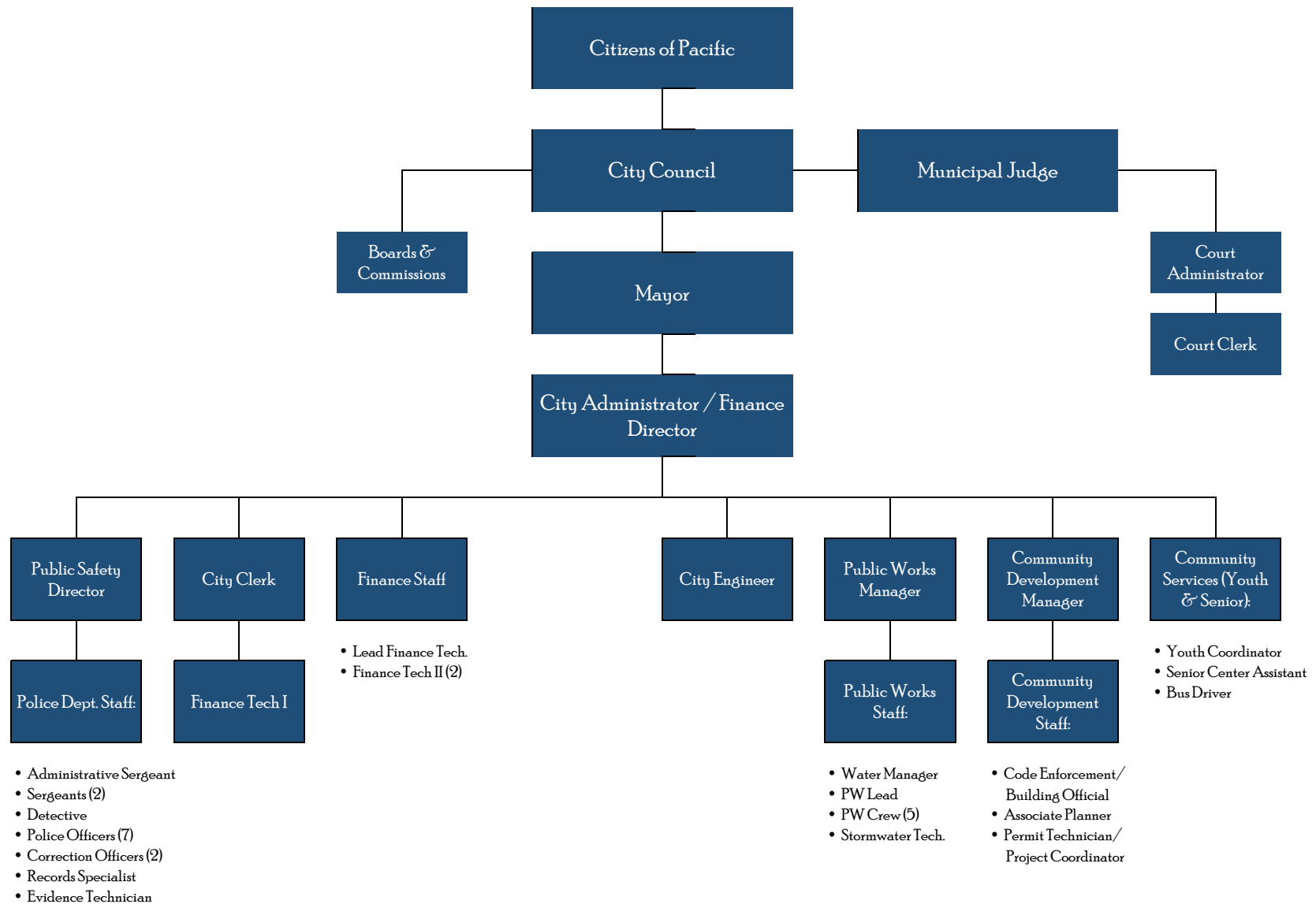
Amy Stevenson-Ness, City Clerk

APPROVED AS TO FORM:

Carol Morris, City Attorney



2017 Organization Chart





2017 SALARY & AUTHORIZED FTE SCHEDULE

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

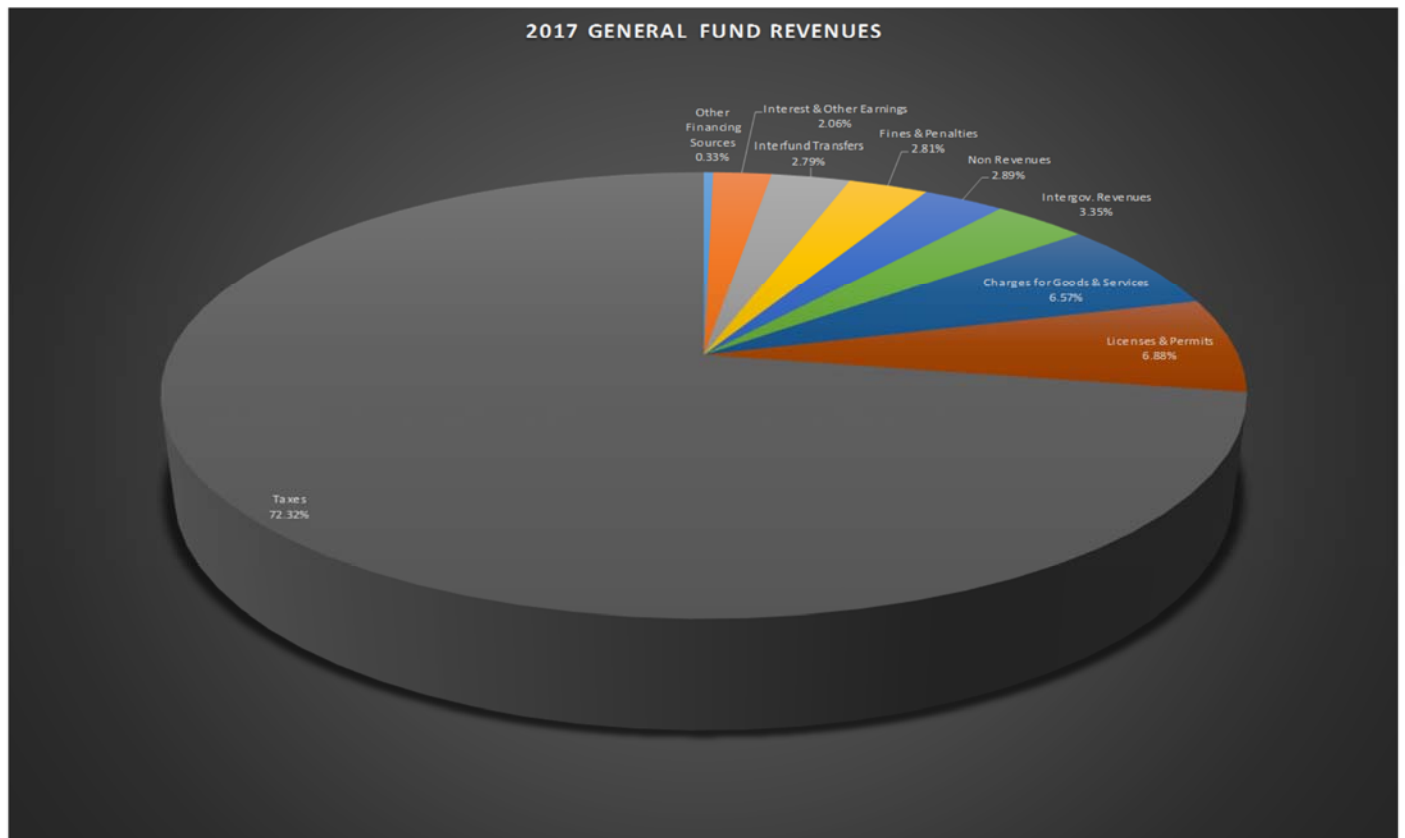
Total Authorized & Budgeted Staff **39.5**

**CITY OF PACIFIC
2017 PAYROLL DISTRIBUTIONS**

POSITION	OFFICIALS	FINANCE & ADMIN	COURT	POLICE	SENIOR	YOUTH	PARKS	COMM. DEV.	PUBLIC WORKS			
									STORM	WATER	SEWER	STREETS
ELECTED MAYOR	100%											
ELECTED COUNCIL MEMBER (7)	100%											
FINANCE DIRECTOR / CITY ADMIN	15%	15%		5%	5%	5%	5%		10%	20%	15%	5%
CITY CLERK		70%							10%	10%	10%	
OFFICE ASSISTANT		50%						5%	15%	15%	15%	
COMMUNITY DEVELOPMENT MANAGER					5%		5%	75%	5%	5%	5%	
BUILDING INSPECTOR/CODE ENFORCEMENT					5%		5%	75%	5%	5%	5%	
ASSOCIATE PLANNER							5%	80%	5%	5%	5%	
PERMIT TECHNICIAN							5%		5%	10%	10%	70%
COMMUNITY SERVICES COORDINATOR					100%							
COMMUNITY SERVICES ASSISTANT					100%							
COMMUNITY SERVICES DIRECTOR												
YOUTH SERVICES COORDINATOR					20%	80%						
YOUTH SERVICES - SUMMER HELP						100%						
COURT ADMINISTRATOR			100%									
COURT CLERK			100%									
LEAD FINANCE TECHNICIAN		30%		10%	5%	5%		10%	10%	15%	10%	5%
FINANCE TECHNICIAN II - PAYROLL & A/P		25%		10%				5%	15%	25%	15%	5%
FINANCE TECHNICIAN II - UTILITIES		5%							25%	40%	30%	
PUBLIC SAFETY DIRECTOR/POLICE CHIEF				100%								
POLICE LIEUTENANT				0%								
POLICE ADMINISTRATIVE SERGEANT				100%								
POLICE SERGEANT (2)				100%								
POLICE DETECTIVE				100%								
POLICE OFFICER (7)				100%								
CORRECTION SERGEANT				100%								
CORRECTION OFFICER (2)				100%								
POLICE SERVICES SPECIALIST II				100%								
EVIDENCE TECHNICIAN				100%								
PW MANAGER								10%	20%	25%	20%	25%
CITY ENGINEER							5%	10%	35%	10%	10%	30%
WATER/STORMWATER MANAGER									10%	80%	5%	5%
STORMWATER TECHNICIAN									70%	10%	5%	15%
PUBLIC WORKS LEAD							15%		20%	25%	20%	20%
PUBLIC WORKS - MAINTENANCE WORKER II (3)							10%		10%	35%	20%	25%
PUBLIC WORKS - MAINTENANCE WORKER I (2)							15%		10%	40%	15%	20%
PUBLIC WORKS - SEASONAL MAINTENANCE							100%					

CITY OF PACIFIC

GENERAL FUND REVENUE SOURCES



PROPERTY TAX

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

LOCAL RETAIL SALES AND USE TAX

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

CRIMINAL JUSTICE SALES TAX

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

CITY OF PACIFIC

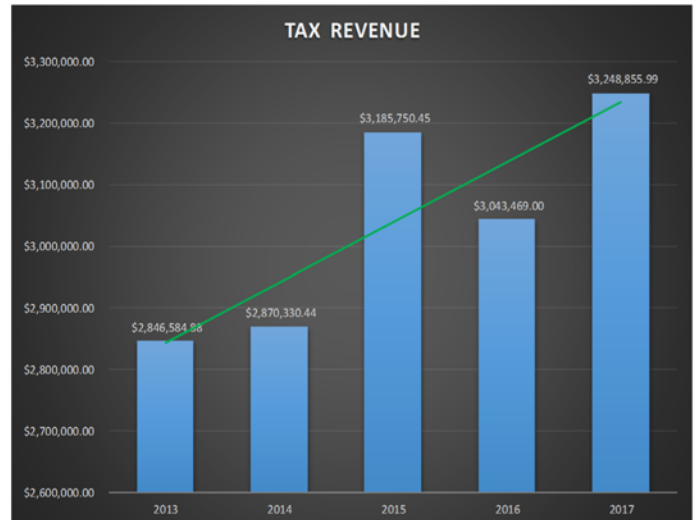
GENERAL FUND REVENUE SOURCES

BUSINESS & OCCUPATION TAX (B&O)

THE B&O TAX IS .2% AND IS PROJECTED TO BRING IN \$1,015,720 DURING 2017.

UTILITY TAX

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



FRANCHISE FEES

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

STATE-SHARED REVENUES

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

LIQUOR BOARD PROFITS AND LIQUOR EXCISE TAX

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

- INITIATIVE 1183 PASSED IN NOVEMBER 2011. IT PRIVATIZED THE DISTRIBUTION AND RETAIL SALE OF LIQUOR, EFFECTIVE JUNE 1, 2012. INSTEAD OF A CALCULATION BASED ON THE PROFITS GENERATED FROM STATE RUN LIQUOR SALES, THE REVENUE DISTRIBUTION IS NOW BASED ON THE COLLECTION OF LICENSE FEES PAID BY RETAILERS AND DISTRIBUTORS. THE IMPACT OF THIS INITIATIVE IS ON LIQUOR PROFITS.
- PASSAGE OF ESHB 2823 IN 2012. THIS BILL PROVIDED FOR A PERMANENT DIVERSION OF \$2.5 MILLION PER QUARTER (\$10 MILLION PER YEAR) OF CITY AND COUNTY MONEY FROM THE LIQUOR EXCISE TAX FUND TO THE STATE GENERAL FUND STARTING WITH FY 2014.

CITY OF PACIFIC

GENERAL FUND REVENUE SOURCES

LIQUOR BOARD PROFITS AND LIQUOR EXCISE TAX (CONT'D)

- THE 2013-2015 STATE BUDGET, PASSED BY THE 2013 LEGISLATURE, CONTAINED A PROVISION THAT INCREASED THE SHARE OF LIQUOR TAXES DEPOSITED INTO THE STATE GENERAL FUND. THE STATE SHARE WENT FROM 65% TO 82.5% FOR THE 2013-2015 BIENNIAL. THIS MEANT THAT THE AMOUNT REMAINING FOR DISTRIBUTION TO CITIES AND COUNTIES FELL FROM 35% TO 17.5%, A REDUCTION OF 50%. THIS PROVISION GIVING THE STATE GENERAL FUND AN 82.5% SHARE ENDS ON JUNE 30, 2015, AT WHICH TIME THE REQUIREMENT TO TRANSFER 35% OF COLLECTIONS INTO THE LIQUOR EXCISE TAX FUND WILL GO BACK INTO EFFECT UNLESS THE LEGISLATURE DECIDES TO DO SOMETHING DIFFERENT.

SERVICE REVENUES

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

FINES AND FORFEITURES

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

ACTIVITY CENTER FEES

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

INVESTMENT INTEREST

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

MAYOR



CITY OF PACIFIC

MAYOR'S MESSAGE

2017 BUDGET OVERVIEW

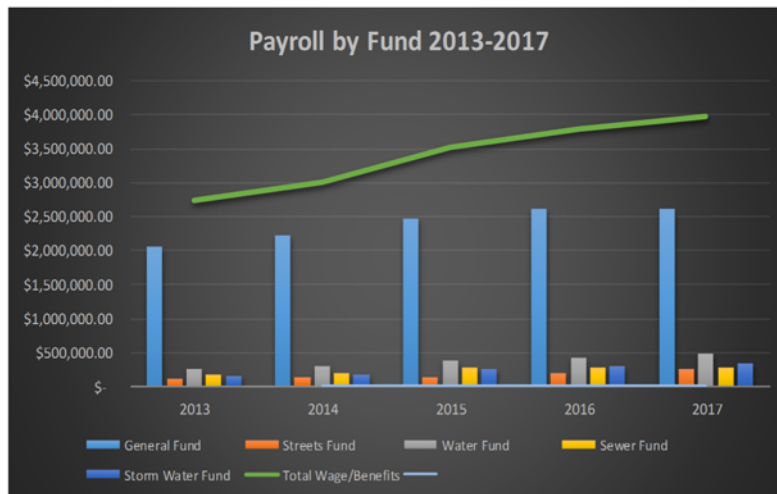
- INCLUDES A COLA INCREASE FOR BOTH OF THE REPRESENTED GROUP OF EMPLOYEES.
- PROPOSES CAPITAL EXPENDITURES IN STREET, STORMWATER, WATER, AND SEWER.
- AWC BENEFIT RATES WILL INCREASE BY 5% IN 2017. THE REPRESENTED EMPLOYEES' BENEFITS (NORTHWEST ADMINISTRATORS) WILL NOT SEE AN INCREASE.
- PROPOSES INCREASED UTILITY RATES (WATER, SEWER AND STORMWATER) TO MEET CITY CODE IN RESERVES AS WELL AS ACCOUNTING FOR ONGOING INFRASTRUCTURE RELIABILITY (CAPITAL). KING COUNTY METRO DID INCREASE ITS RATE BY 5% WHICH WILL BE INCLUDED IN THE RATE INCREASE.
- PROPOSES THE REBUILD OF THE CITY'S WEBSITE.
- PROPOSES THE BEGINNING OF THE WATER METER REPLACEMENT PROJECT.
- PROPOSES THE COMPLETION OF THE PUBLIC SAFETY BUILDING ROOF PROJECT.
- PROPOSES THE CONTINUATION OF THE WEST VALLEY HIGHWAY ROAD PROJECT.
- PROPOSES THE REPLACEMENT OF POLICE 2 POLICE VEHICLES AND APPROXIMATELY \$150K CAPITAL EQUIPMENT INCLUDING VEHICLES TO BE REPLACED.
- PROPOSES THE COMPREHENSIVE PLAN UPDATE ALONG WITH UPDATING THE CITY'S BUILDABLE LANDS INVENTORY.
- PROPOSES LEGAL AND PROFESSIONAL FEES FOR CODE COMPLIANCE ISSUES AND UPDATING NON-COMPLAINT CITY CODE.

PROPOSES THE ADDITION OF ONE MAINTENANCE WORKER IN THE PUBLIC WORK'S DEPARTMENT; OTHERWISE STAFFING AT THE SAME AS 2016 ENDING LEVEL.

WHAT IS BEING PROPOSED TONIGHT IS OUR BEST GUESS OF REVENUES BASED ON HISTORICAL DATA, ADJUSTMENTS BASED ON NEW INFORMATION AND WHAT IS ANTICIPATED IN ECONOMIC FORECASTS. WE WERE PURPOSEFULLY CONSERVATIVE IN MANY OF OUR PROJECTIONS OPTING TO LEAVE A RESERVE IN SOME FUNDS THAT MIGHT MAKE UP FOR SHORTFALLS IN OTHERS. IT IS BECAUSE OF THIS PRACTICE AND RESURGENCE OVER THESE PAST FEW MONTHS THAT OUR ANTICIPATED CARRY OVER IS HIGHER THAN FIRST PREDICTED. I HAVE WORKED WITH STAFF TOWARDS REDUCING THE LIABILITY INSURANCE EXPENSE, AND TO THAT END AWC-RMSA INSURANCE COST WAS RAISED ONLY 3% AS OPPOSED TO OVER 25% IN INCREASES OVER THE PAST TWO YEARS.

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 2017 WILL INCREASE OVER 2016 BY 4.6%. THE INCREASE IS DUE TO THE ANNUAL COST OF LIVING INCREASE, MANAGERIAL STAFF INCREASES, AN ADDITIONAL PUBLIC WORKS CREW MEMBER AND HAVING A THIRD SERGEANT FOR THE ENTIRE YEAR ALSO PLAYS INTO THIS INCREASE FOR 2017. THIS IS THE SMALLEST INCREASE SINCE 2013.

CITY OF PACIFIC MAYOR'S MESSAGE



AT THIS TIME, I AM PRESENTING THE PACIFIC CITY COUNCIL WITH A 2017 GENERAL FUND BUDGET WITH \$4,492,619 IN REVENUES AND \$4,456,524 IN EXPENDITURES. STARTING GENERAL FUND CARRY OVER IS PROJECTED TO BE \$2.27M. THE TOTAL BUDGET FOR 2017 SHOWS PROJECTED REVENUES TO BE \$20.5M AND EXPENDITURES AT \$20.9M FOR A \$392K DECREASE IN THE CITY'S CASH POSITION.

Leanne Guier

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

FINANCE



CITY OF PACIFIC

REVENUE NARRATIVE

TAXES

FINAL BUDGETED TAXES REVENUE FOR 2017 IS PROJECTED TO BE \$3.25 MILLION, AN INCREASE OF 4.8% THAN 2016 PROJECTED TOTALS OF 3.1 MILLION. THIS IS BASED ON THE PREMISE OF ESTIMATING 2016 REVENUES CONSERVATIVELY ALONG WITH AN UPWARD TREND DUE TO THE THRIVING CITY ECONOMY. MOST LIKELY AND BARRING ANY UNFORESEEN ECONOMIC CIRCUMSTANCES THE 2017 TAX REVENUES SHOULD EXCEED PRIOR YEAR TOTALS, AS HAS BEEN THE CASE FROM 2010 (\$2.2 MILLION), 2011 (\$2.5 MILLION), 2012 (\$2.7 MILLION), 2013 (\$2.8 MILLION), 2014 (\$2.87 MILLION) AND 2015 (\$3.2 MILLION) TAX REVENUES.



LICENSES AND PERMITS

BUSINESS LICENSES & PERMITS ARE FROM BUSINESS OPERATION WITHIN PACIFIC. THE PROJECTED REVENUE IS BASED ON BUSINESS LICENSES (75-90), BUILDING PERMITS (ESTIMATED TO BE LIKE LAST YEAR) AND FRANCHISE FEES. ONCE AGAIN THE PRINCIPLE OF CONSERVATISM WAS USED TO ESTIMATE THESE REVENUES. OVER THE PAST FEW YEARS (SINCE 2015) THESE REVENUES HAVE SEEN INCREASING TRENDS BASED MOSTLY UPON BUILDING PERMIT ACTIVITY (\$71K IN 2015 UP TO \$130K PROJECTED IN 2016). PROJECTIONS FOR 2017 SHOW A INCREASE (52%) DUE TO 2016 YEAR ACTUAL ACTIVITY.

INTERGOVERNMENTAL REVENUE

THE SIGNIFICANT DECREASE (13%) IN THIS REVENUE IS ALMOST SOLELY BASED UPON THE CDBG GRANT FOR THE COMMUNITY SERVICES COMPLEX (\$106,000) USED IN 2016. OTHERWISE THE PROJECTED NUMBERS WILL REMAIN SIMILAR TO PRIOR YEARS.

CHARGES FOR GOODS & SERVICES

MOST THESE REVENUES (\$295K) ARE COURT & POLICE GENERATED (85%) WITH THE OTHERS COMING FROM PLAN CHECK FEES, PLANNING FEES AND CHARGES, ADMINISTRATION FEES AND VRFA UTILITIES & MAINTENANCE FEES (REIMBURSEMENTS). THE CURRENT YEAR AMOUNT IS LESS THAN BUDGETED SO THIS HAS BEEN REFLECTED IN 2017 ESTIMATES.

TOTAL FINES AND PENALTIES

FINES AND PENALTIES IS REVENUE (\$126K) GENERATED BY PACIFIC COURTS AND RELATED POLICE ACTIVITY.

INTEREST & OTHER EARNINGS, NON REVENUES & INTERFUND TRANSFERS

THESE REVENUES (\$482K) ARE PRIMARILY MADE UP OF INVESTMENT AND OTHER INTEREST (\$35K) AND COURT (\$132K) AND OTHER (\$36K) NON-REVENUE. THE INTERFUND TRANSFERS (\$245K) ARE BASED UPON CITY COSTS SUCH AS LEGAL FEES THAT ARE REALLOCATED TO THE UTILITY FUNDS ALONG WITH A TRANSFER FROM THE MUNI-CAPITAL FUND FOR NEW CONSTRUCTION RELATED PROJECTS, THE GENERATOR AND CIVIC CENTER NEEDS ASSESSMENT STUDY).

CITY OF PACIFIC

REVENUE NARRATIVE

CITY COUNCIL

PROGRAM DESCRIPTION

FUNCTION: THE CITY COUNCIL GOVERNS THE CITY THROUGH LEGISLATION AND POLICY DIRECTION.

WHAT WE DO:

- PASS MOTIONS, ORDINANCES AND RESOLUTIONS.
- APPROPRIATE FUNDS FOR VARIOUS CITY ACTIVITIES.
- AWARD MAJOR CONTRACTS.
- MAKE APPOINTMENTS TO BOARDS AND COMMISSIONS.
- REPRESENT THE CITY BEFORE OTHER GOVERNMENTAL UNITS AND THE PUBLIC.
- OVERSEE THE ADMINISTRATION TO ASSURE COMPLIANCE WITH COUNCIL POLICY.

GOALS AND WORK PLAN

2016 COMPLETED:

- UPDATED PACIFIC MUNICIPAL CODE
- ADOPTED 21 ORDINANCES
- APPROVED 58 RESOLUTIONS
- APPROVED A UTILITY RATE STUDY FOR THE CITY'S WATER, SEWER AND STORMWATER UTILITIES.
- BEGAN DEVELOPMENT OF A MISSION/VISION STATEMENT
- APPROVE CIVIC CENTER NEEDS AND ASSESSMENT PLAN
- APPROVE A TRANSPORTATION BENEFITS DISTRICT

2017 PROPOSED:

- UPDATE COMPREHENSIVE PLAN.
- CONTINUE TO DEVELOP MISSION/VISION STATEMENT.
- DEVELOP FIVE YEAR FINANCIAL MASTER PLAN.
- APPROVE CIVIC CENTER IMPROVEMENT PROJECT PLAN
- DEVELOP UTILITY RATE ADJUSTMENTS BASED UPON THE RATE STUDY
- APPROVE A TRANSPORTATION BENEFITS DISTRICT REVENUE SOURCE TO FUND ROAD MAINTENANCE/PROJECTS
- NEGOTIATE COLLECTIVE BARGAINING AGREEMENT WITH THE UNIFORMED LOCAL UNION

BUDGET NARRATIVE

THE COUNCIL NORMALLY MEETS ON THE SECOND AND FOURTH MONDAY OF EACH MONTH. IN ADDITION TO TWO REGULAR MEETINGS PER MONTH, COUNCIL HAS STANDING STUDY SESSIONS ON THE FIRST & THIRD MONDAY OF EACH MONTH (WORKSHOPS). THE COUNCIL ALSO HOLDS VARIOUS MEETINGS WITH THE PLANNING COMMISSION, STAFF (BUDGET RETREATS ETC.) AND SPECIAL MEETINGS AS NECESSARY. THESE SESSIONS ARE TO REVIEW CURRENT AND FUTURE

STAFFING	2014 Actual	2015 Actual	2016 Actual	2017 Budget
Councilmember	7.00	7.00	7.00	7.00
Total	7.00	7.00	7.00	7.00

CITY OF PACIFIC

REVENUE NARRATIVE

FINANCE DEPARTMENT –ACCOUNTING AND BUDGETING

PROGRAM DESCRIPTION

FUNCTION: FINANCIAL SERVICES DIVISION IS RESPONSIBLE FOR ENSURING ADHERENCE TO LEGAL, FISCAL AND ACCOUNTING REQUIREMENTS ESTABLISHED BY THE OFFICE OF THE STATE AUDITOR.

WHAT WE DO:

- PROCESS FINANCIAL DATA.
- PROVIDE CASH MANAGEMENT FOR THE CITY.
- PROCESS DISBURSEMENTS AND PAYROLL.
- MONITOR ACCOUNTS PAYABLE AND ACCOUNTS RECEIVABLE.
- MONITOR CITY EXPENDITURES AND REVENUES FOR BUDGET COMPLIANCE.
- PREPARE THE ANNUAL BUDGET.
- PREPARE THE ANNUAL FINANCIAL REPORTS.

GOALS AND WORK PLAN

2016 COMPLETED:

- PREPARED 2015 FINANCIAL REPORTS
- PREPARED 2016 QUARTERLY FINANCIAL REPORTS
- PREPARED 2015 ANNUAL STATE REPORTS
- WORKED WITH MAYOR, COUNCIL AND ALL DEPARTMENTS TO DEVELOP THE 2017 BUDGET.
- COMPLETED IMPLEMENTATION OF NEW AUDIO/VIDEO SYSTEM IN THE COUNCIL CHAMBERS
- RECONCILED MONTHLY BANK STATEMENTS TO THE PENNY.
- WORKED WITH AUBURN IT TO UPGRADE OUTDATED CITY COMPUTERS AND OTHER RELATED TECHNOLOGY.

NEW FOR 2017:

- PREPARE 2016 ANNUAL STATE REPORTS.
- PREPARE NEW FINANCIAL REPORTS BY DEPARTMENT.
- STAFF TRAINING THROUGH WFOA/AWC AND CERTIFICATION
- COMPLETE REBUILD OF NEW CITY WEBSITE.
- DEVELOP THE 2018 BUDGET.
- TRAIN STAFF IN PREPARATION OF FINANCIAL REPORTS AND ANNUAL BUDGETS.
- RECONCILE ACCOUNTS RECEIVABLE AND REVIEW ON A MONTHLY BASIS.

PERFORMANCE MEASURES

- TIMELY MONTHLY FINANCIAL REPORTS (BY THE 10TH FOR EXAMPLE).
- BANK RECONCILIATIONS THAT BALANCE.
- UTILITY BILLING TIMELINESS, RECONCILIATION, ERRORS AND ACCURACY.
- INTER DEPARTMENTAL SUPPORT.
- COUNCIL, CITIZEN AND OTHER CITY STAKEHOLDER SATISFACTION.
- BUDGET COMPLIANT.

CITY OF PACIFIC

REVENUE NARRATIVE

FINANCE DEPARTMENT –ACCOUNTING AND BUDGETING CONT'D

BUDGET NARRATIVE

THE FINANCE DEPARTMENT IS COMPRISED OF THE CITY ADMINISTRATOR, LEAD FINANCE TECHNICIAN, AND TWO FINANCE TECHNICIANS II.

THE CITY ADMINISTRATOR AND FINANCE TECHNICIAN II JOINED THE STAFF IN MID AND LATE 2013. THE OTHER TWO STAFF MEMBERS WERE PROMOTED TO LEAD AND FINANCE TECHNICIAN II FROM FINANCE TECHNICIAN I AND II IN 2013.

IN 2017 STAFF, WILL BE TRAINED TO PROVIDE STRONGER SUPPORT IN FINANCIAL REPORTING AS WELL AS RECEIVE TRAINING FROM WFOA (CONFERENCE AND SEMINARS), AWC (SEMINARS), AND SAO (BARS TRAINING).

THE CITY ADMINISTRATOR WILL TRAIN TO ENSURE STAFF IS CROSS TRAINED SO AS TO PREVENT DOWNTIME IN CRITICAL AREAS DUE TO LEAVE TIME (VACATION/SICK). THE CITY ADMINISTRATOR WILL WORK WITH THE AUBURN IT DEPARTMENT TO PROVIDE SUPPORT FOR THE UPGRADED TECHNOLOGY (SOFTWARE AND HARDWARE) TO PROMOTE A GREATER LEVEL OF EFFICIENCY WHILE STAFF WORKS TO COMPLETE THEIR TASKS IN AN ACCURATE AND TIMELY MANNER.

STAFFING	2014 Actual	2015 Actual	2016 Actual	2017 Budget
City Administrator	1.00	1.00	1.00	1.00
Lead Finance	1.00	1.00	1.00	1.00
Finance Tech II	1.00	1.00	1.00	1.00
Finance Technician I	1.00	1.00	1.00	1.00
Total	4.00	4.00	4.00	4.00

LEGAL DEPARTMENT

PROGRAM DESCRIPTION

FUNCTION: THE CITY ATTORNEY'S OFFICE PROVIDES LEGAL ADVICE AND COUNSEL TO THE CITY.

WHAT THEY DO:

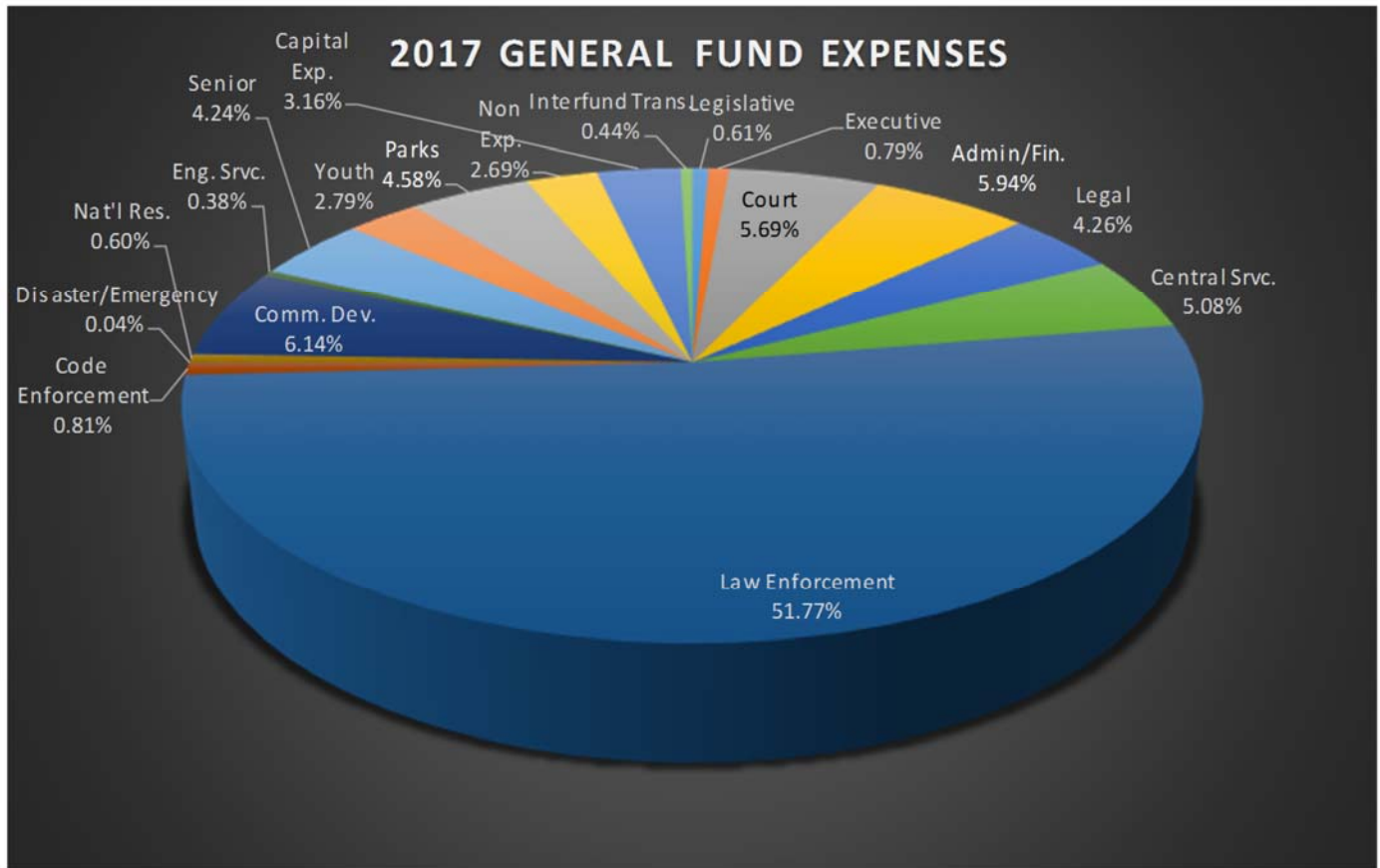
- DEFEND THE CITY AGAINST CLAIMS AND SUITS.
- APPROVE CONTRACTS, ORDINANCES, AND RESOLUTIONS AS TO LEGAL FORM.
- PROSECUTE MISDEMEANOR CASES FOR CRIMES OCCURRING WITHIN THE CITY.

BUDGET NARRATIVE

THE CITY ATTORNEY HAS BEEN VERY BUSY DEFENDING THE CITY DUE TO PRIOR ADMINISTRATION ISSUES. THE COST HAS EXCEEDED HALF A MILLION DOLLARS IN 2012-2015. THE BUDGET IN 2016 HAS BEEN EXCEEDED DUE TO PRIOR YEAR PERSONNEL CLAIMS AND CREATION AND MAINTENANCE OF CITY CODE. THIS IS PROJECTED TO REMAIN THE SAME IN 2017 DUE TO STAFF IDENTIFICATION OF CITY CODE THAT NEEDS TO BE UPDATED AND CITY COMPREHENSIVE PLAN UPDATES.

CITY OF PACIFIC

GENERAL FUND EXPENDITURES BY DEPARTMENT



LEGISLATIVE

THE LEGISLATIVE DEPARTMENT IS WHERE COUNCIL RELATED ACTIVITIES ARE EXPENSED. IN 2017 THERE WILL BE A 4.1% DECREASE.

JUDICIAL

COURTS ACTIVITY IS BUDGETED FOR AN INCREASE OF 11.1% (\$7K) MOSTLY DUE TO PAYROLL RELATED COSTS.

EXECUTIVE

THE EXECUTIVE DEPARTMENT INCLUDES EXPENDITURES FOR THE MAYOR AND A SMALL PORTION OF THE CITY ADMINISTRATOR. IN 2017 EXPENDITURES WILL INCREASE BY 9% (\$2.5K) MOSTLY DUE TO TRAINING.

FINANCIAL, RECORDING AND ELECTIONS

THIS DEPARTMENT TRACKS FINANCE AND CLERICAL ACTIVITY. IN 2017 THE CITY WILL HAVE ITS FIRST BIENNIAL AUDIT WHICH IS ESTIMATED AT \$35K. THIS ACCOUNTS FOR THE 17.7% (\$34.8K) INCREASE.

CITY OF PACIFIC

GENERAL FUND EXPENDITURES BY DEPARTMENT

LEGAL SERVICES

LEGAL SERVICES INCLUDES THE COSTS FOR THE CITY ATTORNEY, LITIGATION, PROSECUTING ATTORNEY (COURTS) HUMAN RESOURCES ATTORNEY AND THE INDIGENT ATTORNEY (COURT). IN 2017 THIS DEPARTMENT IS PROJECTED TO SEE AN INCREASE OF 2.1% (\$3.6K).

CENTRALIZED SERVICES

CENTRALIZED SERVICES PROVIDES FOR THE CITY HALL RELATED COSTS FOR OPERATIONS THAT DO NOT FALL INTO THE OTHER GENERAL FUND DEPARTMENTS, A "CATCH-ALL" SUCH AS JANITORIAL AND IT SERVICES. THERE WILL BE AN 8.7% (\$20K) DECREASE IN 2017 DUE TO THE REDISTRIBUTION OF LABOR COSTS FROM THIS DEPARTMENT TO PARKS, STREETS AND THE UTILITIES DUE TO A PER COST ACCOUNTING METHOD FOR LABOR.

PUBLIC SAFETY

PUBLIC SAFETY INCLUDES THE POLICE, JAIL, ANIMAL CONTROL, AND DISPATCH SERVICES. THE COST INCREASE FOR 2017 IS 2.1% (\$43K) DUE TO BEING FULLY STAFFED FOR THE ENTIRE YEAR. THIS IS ACTUALLY LOWER THAN THE ACTUAL IMPACT AND THAT IS DUE TO SOME EXTRAORDINARY PAYOUTS (RETIREMENT) IN 2016.

PROTECTIVE INSPECTIONS

PROTECTIVE INSPECTIONS ARE PROCESSED BY THE BUILDING INSPECTOR/CODE ENFORCEMENT STAFF MEMBER. CODE ENFORCEMENT IS EXPECTED TO RISE IN 2017 BY 3.7% (\$784) BASED ON PROJECTED ACTIVITY.

DISASTER SERVICES

ALSO KNOWN AS EMERGENCY MANAGEMENT, HAS NOT HAD MUCH OF A BUDGET IN PREVIOUS YEARS. THE MAYOR HAS PUT ASIDE ALMOST \$16K IN 2017 TO ADDRESS NEEDED UPGRADES IN THIS DEPARTMENT, SUCH AS TO SUPPLIES, TECHNOLOGY AND RADIOS. THIS WILL ASSIST CITY STAFF IN PREPARATION FOR ANY EMERGENCY EVENTS THAT MIGHT OCCUR.

COMMUNITY DEVELOPMENT

PLANNING, PERMITTING AND BUILDING INSPECTIONS COME OUT OF THIS DEPARTMENT. THIS INCLUDES THE CITY'S COMPREHENSIVE MASTER PLAN, GROWTH PLANNING, CURRENT PLANNING AND CODE COMPLIANCE. THE PROJECTED NUMBERS FOR 2017 SHOW AN INCREASE OF \$31,265 (14.5%) DUE MOSTLY TO TRAINING (STAFF) AND PROFESSIONAL SERVICES (COMP PLAN AND CODE UPDATES).

AGING AND ADULT SERVICES

THE SENIOR CENTER IS PROJECTED TO SEE AN OVERALL INCREASE OF 8.5% (\$12,004) WHICH IS PRIMARILY DUE TO LABOR COST INCREASES IN 2017.

CITY OF PACIFIC

GENERAL FUND EXPENDITURES BY DEPARTMENT

PARK FACILITIES

PARKS MAINTENANCE IS EXPECTED TO INCREASE IN 2017 BY 3.7% (\$4,405). THIS IS DUE TO A COMBINATION OF INCREASED LABOR AND DISTRIBUTION OF LABOR COSTS.

MISCELLANEOUS EXPENSES (GENERAL FUND)

THIS INCLUDES NON-EXPENDITURES (GUN PERMITS-STATE SHARES, REFUNDS AND COURT NON EXPENDITURES); DEBT SERVICE WHICH NOW ONLY HAS ONE PAYMENT LEFT ON THE POLICE VEHICLES LEASED IN 2012, THE CITY HAS MOVED TO OUTRIGHT PURCHASES ON POLICE CARS NOW; CAPITAL EXPENDITURES (WHICH INCLUDES CITY CAMPUS RELATED PROJECTS AND CAPITAL PURCHASES (TOOLS AND EQUIPMENT); AND INTERFUND TRANSFERS. THESE EXPENDITURES ARE ACTUALLY EXPECTED TO DECREASE IN 2017 BY \$29K (7.5%) AS THE CIVIC CAMPUS PROJECTS (NEEDS AND ASSESSMENT STUDY AND GENERATOR PROJECT HAVE BEEN TRANSFERRED TO THE MUNICIPAL CAPITAL FUND 300). INTERFUND TRANSFERS ARE PROJECTED TO BE UP BY \$35K MOSTLY TO INCREASE THE GENERAL FUND EQUIPMENT RESERVE (098) TO ACCRUE FOR FUTURE ASSET REPLACEMENT.

CITY CLERK



CITY OF PACIFIC

CITY CLERK NARRATIVE

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

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

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

STAFFING	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET
CITY CLERK/ PERSONNEL MANAGER	1.00	1.00	1.00	1.00
OFFICE ASSISTANT	1.00	1.00	1.00	1.00
TOTAL	2.00	2.00	2.00	2.00

GOALS FOR 2017

CLERK TO THE CITY COUNCIL

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

CITY OF PACIFIC

CITY CLERK NARRATIVE

RECORDS MANAGER

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

PERSONNEL MANAGER

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

ACHIEVEMENTS FOR 2016

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

COMMUNITY DEVELOPMENT



CITY OF PACIFIC

COMMUNITY DEVELOPMENT NARRATIVE

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

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



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

NARRATIVE

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

- **GROWTH PLANNING:**

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

CITY OF PACIFIC

COMMUNITY DEVELOPMENT NARRATIVE

• CURRENT PLANNING:

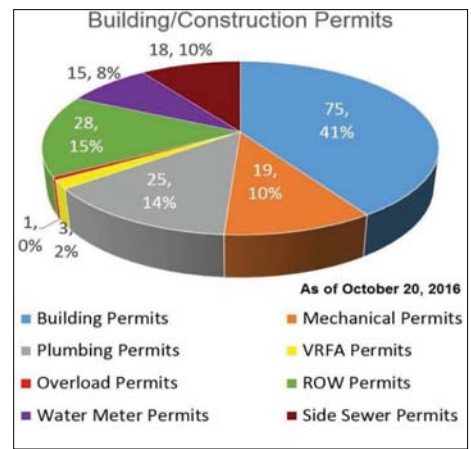
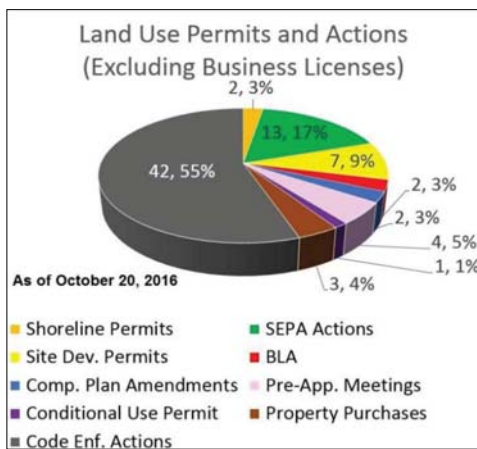
CURRENT PLANNING GOVERNS ALL LAND USE CODES, PERMITS, AND LAND USE ACTIONS AND REVIEWS ALL LAND USE PERMITS AND ACTION. CODES CURRENT PLANNING MANAGES INCLUDE THE ZONING CODE, SUBDIVISION CODE, ENVIRONMENTAL CODES (SEPA) AND SHORELINE CODES. PERMITS REVIEWED INCLUDE, IN PART, ARE REZONES, VARIANCES,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

• BUILDING SERVICES:

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

• CODE COMPLIANCE:

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



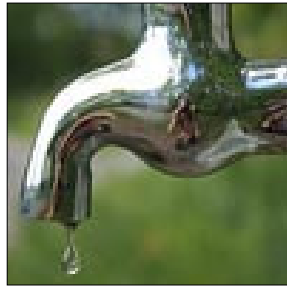
PERFORMANCE MEASURES

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

PUBLIC WORKS



STREETS



WATER



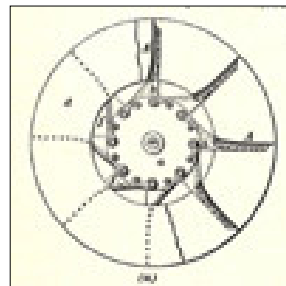
SEWER



STORMWATER



PARKS



ENGINEERING

City of Pacific

Department of Public Works

Mission Statement

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

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

Administration and Engineering

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

2016 Accomplishments	2017 Goals
<ul style="list-style-type: none"> • Issued 37 right of way permits (thru 11/28/16) • Updated Transportation, Capital Facilities and Land Use Element Update of the Comprehensive Plan • Issued 134 work orders (thru 11/28/2016) • Fully implemented Stormwater Tech position • Moved plan review in house • Coordinated with WSDOT SR167 roadway improvements • Designed and constructed temporary Government Canal flood wall system 	<ul style="list-style-type: none"> • Support completion Transportation Update of the Comprehensive Plan and Impact Fees • Participate in various regional transportation committees • Participate in various regional stormwater committees • Develop infrastructure improvement matrices • Complete acquisition of property for expansion of Public Works Facilities • Design and construct Public Works Facility expansion • Implement GIS System

Facilities, Fleet and Equipment (FF&E)

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

2016 Accomplishments	2017 Goals
<ul style="list-style-type: none"> • Retained consultant and began Civic Center Campus generator design and construction • Retained consultant and began Civic Center Campus Master Plan 	<ul style="list-style-type: none"> • Complete generator construction and start-up • Complete Civic Center Campus Master plan and begin funding program • Capital Equipment: <ul style="list-style-type: none"> • Mini-sweeper (sidewalks & trails) • Brush Chipper & hipper Box • Pickup Truck Replacement

Parks

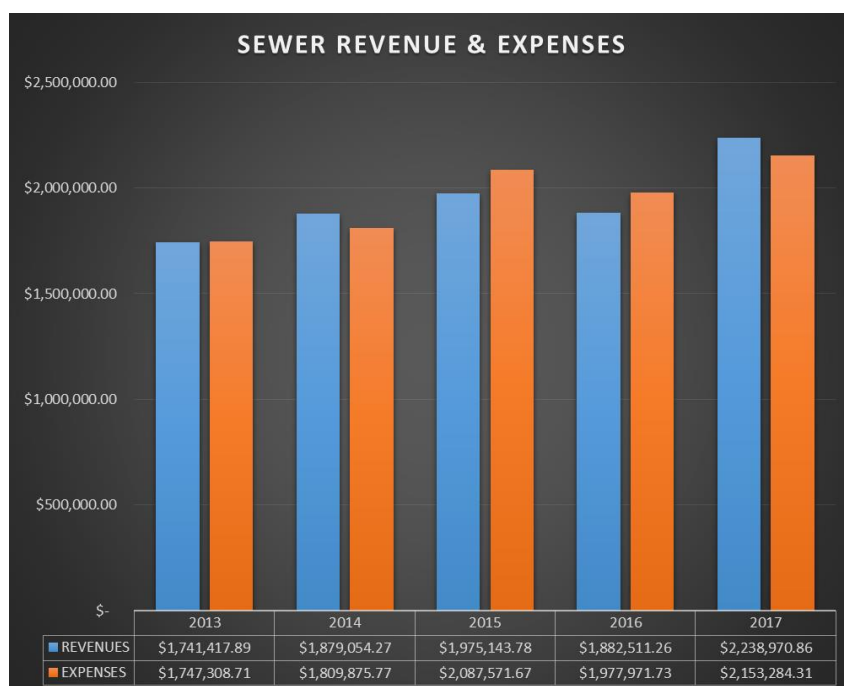
Parks services include keeping the City's 12 park properties safe, functional, and attractive for residents and visitors alike.

2016 Accomplishments	2017 Goals
<ul style="list-style-type: none"> Began addressing deferred maintenance all Pacific Park Negotiate park property acquisition 	<ul style="list-style-type: none"> Coordinate with Parks Board on various capital improvement projects Work with PSE and King County to define/refine maintenance services that Pacific provides on the IUT between 3rd Ave and 5th Ave South. Complete park signage

Sewer

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

2016 Accomplishments	2017 Goals
<ul style="list-style-type: none"> Collaborated with King County on future main line upgrades on Frontage Road Developed and issued temporary industrial wastewater discharge permit Commissioned Sewer Rate study 	<ul style="list-style-type: none"> Develop Fats, Oils and Grease Maintenance program to help prevent sewer blockages Commission and complete SACADA and Emergency Power Upgrade Engineering Report Develop matrix of required sewer system improvements



Streets

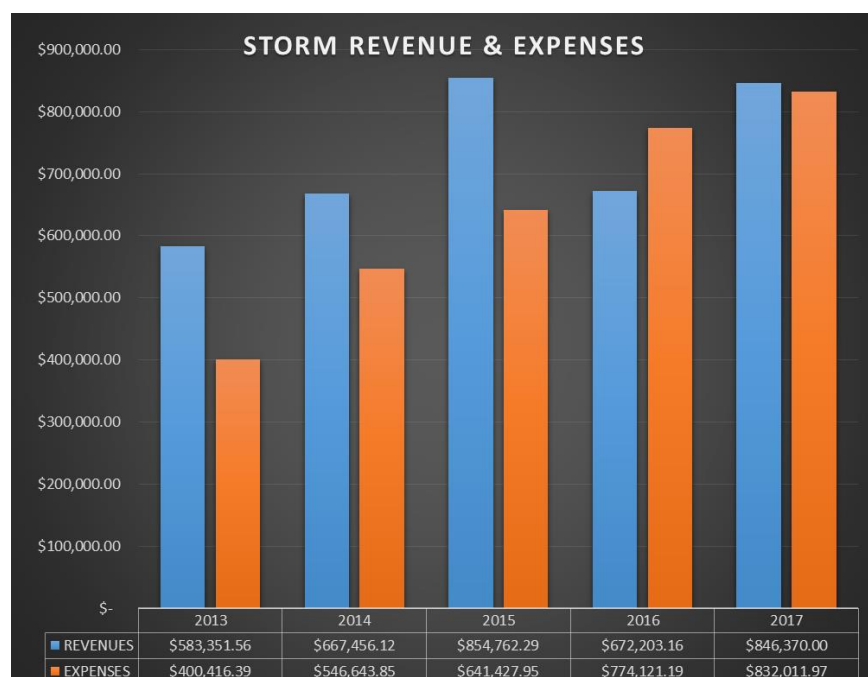
Provides maintenance and repair services for streets, sidewalks, signs, handicap ramps, mowing, pavement marking, and street sweeping streets within the city's jurisdiction.

2016 Accomplishments	2017 Goals
<ul style="list-style-type: none"> Administered the completion of construction on Valentine Avenue. Administered West Valley Highway Improvements Chip sealed 7,500 square yards of roadway. Received TIB grant funding for Pacific Avenue preservation. Received Federal grant funding to acquire right of way for West Valley Hwy (King County) 	<ul style="list-style-type: none"> Pursue grant funding for Stewart Road (8th Street East) from Valentine Avenue to White River Bridge Develop funding strategy to pay for increased street maintenance Chip seal 25,000 square yards of existing streets.

Storm Water

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

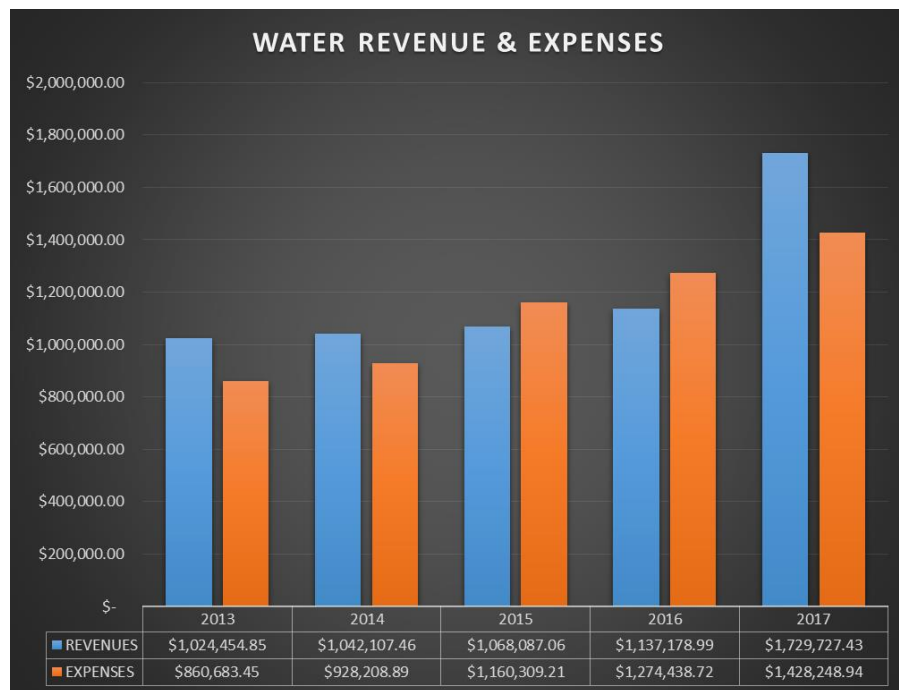
2016 Accomplishments	2017 Goals
<ul style="list-style-type: none"> Performed public education and outreach at Pacific Days and Police Department Open House Completed inspections of all public storm ponds Commission Stormwater Rate study Updated Stormwater Code to comply with NPDES Phase II permit 	<ul style="list-style-type: none"> Enhance our procedures to better comply with Phase II Storm Water Requirements Increase funding to remove storm drainage debris (catch basin and storm ponds) Develop matrix of required stormwater system improvements



Water

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

2016 Accomplishments	2017 Goals
<ul style="list-style-type: none"> Administered Public Works Trust Fund Loan Issued consumer confidence report in accordance with state reporting timeframes. Completed lead and copper, and other required water quality testing Completed WSP update Commission Water Rate study 	<ul style="list-style-type: none"> Commission and complete SCADA upgrade study and begin update of SCADA system Negotiate Meter Replacement RFP and install new meters Develop matrix of required water system improvements. Complete energy efficiency analysis of well pumps.





City of Pacific Public Works Department

2016 Accomplishments and Staffing

2017 Goals

2016 Capital Facilities Projects Accomplishments:

- Completed Stewart Road from SR 167 to Valentine.
- Upgraded Valentine Avenue water line from SR 167 to Valentine.
- Completed Stewart Road Trail from SR 167 to Valentine.
- Completed Valentine Avenue from County Line Road to 16th Street.
- Upgraded Valentine Avenue water line from County Line Road to 16th Street.
- Completed Tri-Annual lead and copper testing and passed.
- Chip sealed and fog sealed 7,500 S.Y. of residential streets.
- Completed roof and gutters on Community and Senior Centers
- Reorganized Public Works and Community Development offices to improve efficiency
- Improved conference room aesthetics
- Civic center campus standby generator

2016 Grants – Applications and Awards:

- TIB:
 - Milwaukee Boulevard for Construction - PENDING.
 - Pacific Avenue Preservation for Construction - PENDING.
 - Pacific Avenue Sidewalks for Construction - PENDING.
- PSRC:
 - West Valley (King) for ROW Purchase - AWARDED.
 - West Valley (Pierce) for ROW Purchase – Not Awarded
 - Steward Road (Valentine to Butte for Design and ROW - Not Awarded.
 - Milwaukee Boulevard for Construction - Not Awarded.

2016 Staffing:

- Public Works Manager
- Full Time City Engineer
- Water System Manager (Storm Tech Back-up)
- Stormwater Technician (Water Manager Back-up)
- Public Works Lead
- Three Maintenance Worker 2
- Two Maintenance Worker 1
- Two Seasonal Workers
- One Temporary Office Assistant (Filing)

2017 Grant / Low Interest Loan Applications

- TIB
 - Frontage Road for Design and Construction
 - Milwaukee Boulevard for Construction - PENDING.
 - Pacific Avenue Preservation for Construction - PENDING.
 - Pacific Avenue Sidewalks for Construction - PENDING.
- Ecology
 - Butte Avenue Stormwater Pump Station
 - Stormwater Improvements
 - Sanitary Sewer Slip Lining
- PWTF
 - Sanitary Sewer Slip Lining

2017 Staffing Goals:

- Public Works Manager
- Full Time City Engineer
- Water System Manager (Storm Tech Back-up)
- Stormwater Technician (Water Manager Back-up)
- Public Works Lead
- **FOUR** Maintenance Worker 2
- Two Maintenance Worker 1
- Two Seasonal Workers
- One Temporary Office Assistant (Filing)

City of Pacific 2017 Capital Facilities Project Goals

Project	Grant Funding Source(s)	Loan Funding Source	Year of Award	Grant/Loan Contract Number	Grant / Loan Amount	Required Matching Funds	Projected Expenses in 2017
Road							
Milwaukee Blvd – Design	WSDOT		2009	STPUL-017(008) LA-7567	\$53,118	\$8,290	\$35,000
Milwaukee Blvd - Construction	TIB		2016?		\$1,363,310	\$151,480	\$1,514,790
Pacific Ave – Preserve	TIB		2016?		\$433,700	\$48,000	\$481,900
Pacific Ave Sidewalk	TIB		2016?		\$182,560	\$45,640	\$228,200
West Valley – King – Des	PSRC		2012	STPUL-1047(005) LA-8236	\$150,512	\$13,569	\$40,000
West Valley – King - ROW	PSRC		2016	STPUL-1047(00X) LA-8236	\$630,000	\$100,000	\$730,000
West Valley - Pierce	PSRC		2014	STPUL-3229(002) LA-8448	\$110,000	\$17,168	\$90,000
3 rd Avenue South Overlay	TIB		2015	3-P-117(003)-1	\$351,162	39,018	\$390,180
Chip Seal – Alder S, W Cedar			N/A	TBD	\$0		\$100,000
Stewart – Val to Butte			N/A	N/A	\$0		???
Water							
Meter Replacements		Bonds	2016/17	N/A	\$2,000,000	N/A	\$2,000,000
Telemetry Upgrade			N/A	N/A			\$50,000
Thornton Ave – Prelim Design			N/A	N/A			\$50,000
Water Fill Station			N/A	N/A			\$35,000
System Leak Detection			N/A	N/A			\$10,000
Storm							
NPDES - Annual	Ecology		2016	G1400291	\$50,000	N/A	\$25,000
West Hill – 51 st Street			N/A	N/A			\$30,000
Butte Ave - Lateral			N/A	N/A			\$20,000
4 th Ave SW - Lateral			N/A	N/A			\$5,000
Chicago Blvd			N/A	N/A			\$15,000
Storm Pond Cleaning			N/A	N/A			
Sewer							
Pumps Station Analysis			2016/17	N/A			\$30,000
2 nd Avenue SW – Slip Lining		Bonds	2016/17				\$500,000
5 th Avenue Electrical Upgrade		Bonds	2016/17	N/A			\$100,000
Recreation Facilities							
Interurban Trail	WSDOT		2015		\$1,800,000	N/A	\$200,000
Public Facilities							
PW Building – Design & Construction		Bonds	2016/17		\$325,000	N/A	\$325,000

Yellow highlighted activities will only occur if grants are received and bonds are sold.

Light blue highlighted activities will only occur if provided with authorization from Funding Agency.

POLICE



CITY OF PACIFIC

POLICE DEPARTMENT NARRATIVE

MISSION STATEMENT

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



GOALS

BASED ON THE STATISTICS FROM 2015, I SET GOALS FOR 2016. IT APPEARS THAT THE POLICE DEPARTMENT IS ON TRACK TO MEET THE GOALS SET FOR 2016.

- 1) A GOAL WAS TO REDUCE RESIDENTIAL BURGLARIES BY 10%. TO COMPARE THE RESIDENTIAL BURGLARIES TO DATE, I HAVE COMPARED THE DATES FROM 2015 TO DECEMBER 1, 2016. IN 2015 THERE WERE 23 RESIDENTIAL BURGLARIES REPORTED. IN 2016, TO DATE, THERE HAVE BEEN 11 RESIDENTIAL BURGLARIES REPORTED. THIS IS A REDUCTION OF APPROXIMATELY 100%. WE WILL TRY TO MAINTAIN THIS LEVEL OF RESIDENTIAL BURGLARIES. **THIS REDUCTION IS SIGNIFICANT.**
- 2) I SET A GOAL FOR 2016 TO REDUCE AUTO THEFTS BY 10%. IN 2015 THERE WERE 51 AUTO THEFTS REPORTED. TO DATE, IN 2016, THERE HAVE BEEN 46 AUTO THEFTS REPORTED.
- 3) THE TRAFFIC SCHOOL PROGRAM WAS FAR EXCEEDING MY GOAL FOR 2016. BECAUSE WE HIRED 3 NEW PATROL OFFICERS, I SUSPENDED THE TRAFFIC ENFORCEMENT PROGRAM BECAUSE I UTILIZED OFFICER STEPHENS AS A FIELD TRAINING OFFICER. WE WILL RESUME FULL TIME TRAFFIC ENFORCEMENT IN 2017.
- 4) AN ANNUAL GOAL IS FOR ALL EMPLOYEES TO MEET THE MANDATORY TRAINING AS SET FORTH BY THE WASHINGTON STATE CRIMINAL JUSTICE TRAINING COMMISSION, (WSCJTC). I RECEIVED A CERTIFICATE EARLIER THIS YEAR FROM WSCJTC THAT DOES DOCUMENT THAT THE POLICE DEPARTMENT DID MEET THE REQUIREMENTS FOR 2015. WE HAVE ALSO CURRENTLY SATISFIED THE 2016 WSCJTC MANDATES.
- 5) A GOAL THAT IS REINFORCED BY THE WASHINGTON STATE ASSOCIATION OF SHERIFFS AND POLICE CHIEFS IS TO HAVE NO REPORTED BIASED BASED POLICING COMPLAINTS. IN A REPORT THAT I SUBMITTED TO YOU AND THE COUNCIL EARLIER THIS YEAR DEMONSTRATES THAT THE PACIFIC POLICE DEPARTMENT DOES NOT POLICE IN A BIASED FASHION. WE DO NOT TARGET PEOPLE OF COLOR AND THERE WERE NO COMPLAINTS FROM CITIZENS REGARDING PROFILING OR DISCRIMINATION IN 2015 NOR HAVE THERE BEEN IN 2016. AT THE END OF 2016 I WILL COMPLETE ANOTHER RACIAL BIASED POLICING REPORT FOR THE MAYOR AND COUNCIL.
- 6) THE DEPARTMENT HAS MAINTAINED ALL MANDATES SET FORTH BY WASPC TO CONTINUE TO BE ACCREDITED. ALL PERSONNEL WERE EVALUATED FOR 2015 THROUGH PERFORMANCE EVALUATIONS. I CONTINUE TO REVIEW THE DEPARTMENT'S POLICY MANUAL AND EVERY SIX MONTHS I REVIEW RECOMMENDATIONS FROM LEXIPOL, THE CREATOR OF THE POLICY MANUAL, TO IMPROVE CURRENT POLICIES AND TO ADHERE TO NEWLY ENACTED STATE LAWS AND CASE LAW. AT THE END OF 2016 I WILL COMPLETE PERFORMANCE EVALUATIONS ON ALL EMPLOYEES.

CITY OF PACIFIC

POLICE DEPARTMENT NARRATIVE

ACCOMPLISHMENTS

THE ACCOMPLISHMENTS SO FAR IN 2016 HAVE BEEN SIGNIFICANT.

- 1) THREE POLICE OFFICERS HAVE BEEN HIRED. ONE IS OFF OF FTO AND ASSIGNED TO A SHIFT. TWO ARE IN THEIR THIRD PHASE OF THE FTO PROGRAM AND WILL BE EVALUATED AT THE FIRST OF JANUARY TO DETERMINE IF THEY ARE READY FOR A SHIFT ASSIGNMENT. WE HAVE CREATED AN ADMINISTRATIVE SERGEANT POSITION IN WHICH THE DUTIES ARE SIMILAR TO THAT OF THE LIEUTENANT POSITION. THE PURPOSE IS TO TRAIN A SERGEANT FOR THE LIEUTENANT POSITION. SGT. BOS IS FILLING THAT POSITION. I ALSO PROMOTED A DETECTIVE AND AN OFFICER TO SERGEANT AND I PROMOTED AN OFFICER TO DETECTIVE.
- 2) IN 2016, THE COALITION HAS PROVIDED TRAINING TO ALL EMPLOYEES IN MID SEPTEMBER ON DIVERSITY TRAINING. EVERY EMPLOYEE OF THE PACIFIC POLICE DEPARTMENT HAS ATTENDED THE TRAINING. THIS SUBJECT CAN BE A HIGH LIABILITY ISSUE FOR CITIES WHEN DEALING WITH MINORITY GROUPS. THE COALITION IS ALSO FUNDING THE ANNUAL FIREARMS TRAINING IN ISSAQUAH IN EARLY 2017. IN THE EARLY SPRING OF 2017 THE COALITION WILL PAY THE ENTIRE COST OF LEADERSHIP TRAINING FOR ALL OF THE CHIEFS IN PORTLAND.
- 3) THE POLICE DEPARTMENT HOSTED THE ANNUAL BICYCLE RODEO IN JUNE AND THE EVENT WAS A BIG SUCCESS WITH ABOUT 100 CHILDREN PARTICIPATING IN THE RODEO.
- 4) THE POLICE DEPARTMENT HOSTED THE ANNUAL OPEN HOUSE IN AUGUST. THE EVENT WAS A SUCCESS AS WE SERVED OVER 600 HOT DOGS, CHIPS AND WATER. DOZENS OF CHILDREN WERE GIVEN RIDES IN POLICE CARS, A BAND PLAYED DURING THE ENTIRE EVENT AND THE VRFA PROVIDED AN ENGINE COMPANY TO SPRAY WATER ON PEOPLE, AS IT WAS A HOT EVENING.
- 5) THE POLICE DEPARTMENT SPONSORED 4 YOUNG ADULTS IN THE ANNUAL EXPLORER ACADEMY, HELD IN YAKIMA IN AUGUST. TWO OF THE EXPLORERS PARTICIPATED IN THE ADVANCED ACADEMY AND TWO IN THE BASIC ACADEMY. THIS BRINGS THE NUMBER OF ACTIVE EXPLORERS TO 10.
- 6) THREE YEARS AGO THE POLICE DEPARTMENT SPONSORED ONE RESERVE OFFICER IN THE RESERVE POLICE ACADEMY. THAT RESERVE OFFICER IS STILL ACTIVE AND IS ASSIGNED TO THE FIRE MARSHALL'S OFFICE WITH THE VRFA. IN SEPTEMBER WE SPONSORED OUR POLICE SPECIALIST HEATHER MALAVOTTE IN THE RESERVE POLICE ACADEMY. UPON COMPLETION OF THE ACADEMY, HEATHER WILL BEGIN A TRAINING PROGRAM WITH PACIFIC AND WILL ASSUME DUTIES AS SHE PROGRESSES IN THE TRAINING. SHE WILL COMPLETE THE 5 MONTH ACADEMY IN JANUARY, 2017.

CITY OF PACIFIC

POLICE DEPARTMENT NARRATIVE

OBJECTIVES

- 1) CONTINUE TO INCREASE TRAFFIC SCHOOL ATTENDANCE AND ATTEMPT TO HOLD TWO CLASSES PER MONTH INSTEAD OF 1.
- 2) CONTINUE TO MAINTAIN AND IMPROVE UPON THE EXPLORER POST PARTICIPATION AND CONTINUE TO SUPPORT THE PROGRAM BY PROVIDING THE LEAD EXPLORER ADVISOR.
- 3) CONTINUE TO MEET ACCREDITATION STANDARDS AS WELL AS TRAINING STANDARDS.
- 4) CONTINUE COMMUNITY EVENTS.
- 5) CONTINUE TO SERVE OUR CITIZENS IN THE MOST PROFESSIONAL AND EFFICIENT MANNER AS POSSIBLE.
- 6) REDUCE SPEEDING THROUGHOUT THE COMMUNITY.
- 7) MAINTAIN NO BIASED BASED POLICING COMPLAINTS.

CAPITAL OUTLAY

- 1) TWO PATROL VEHICLES HAVE BEEN ORDERED FOR 2017 AND WILL REPLACE TWO 2009 PATROL CARS.
- 2) IT IS PROBABLE THAT THE ROOF ON THE PUBLIC SAFETY BUILDING MAY NEED TO BE REPLACED. THIS WAS BUDGETED FIVE YEARS AGO BUT WAS SUBSEQUENTLY CUT FROM THE BUDGET. THE COST IS UNKNOWN AND WILL BE SPLIT 50/50 WITH THE VRFA. JIM MORGAN IS GOING TO SEND THE PROJECT TO BID IN THE SPRING OF 2017.

COURT



CITY OF PACIFIC

COURT NARRATIVE

WHO WE SERVE

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

PURPOSE

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

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

BUDGET COMMENTS

2017 BUDGET INCREASE REQUEST FROM 2016 BUDGET

INCREASE INCLUDES:

- ⇒ SALARIES / BENEFITS ANNUAL INCREASES
- ⇒ AGING EQUIPMENT NEEDS REPLACING TO AVOID ELECTRICAL HAZARDS
- ⇒ MORE OPPORTUNITIES FOR TRAINING AND CONFERENCES THROUGH COURT ASSOCIATIONS, EXTRA CONFERENCES EVERY OTHER YEAR

PRIORITIES FOR 2017

- CONTINUE SERVING PUBLIC WITH COURTEOUSNESS AND ENSURE PUBLIC TRUST AND CONFIDENCE BY COMPLETING WORK ACCURATELY AND TIMELY
- CONTINUE WITH TRAINING THROUGH OUR COURT ASSOCIATION
- CONTINUE SCANNING OF OLD COLLECTION FILES
- CLEAN UP ARCHIVES, ORGANIZE FILES
- WITH UPDATED TECHNOLOGY AND A NEW A/V SYSTEM, INSTITUTE VIDEO COURT INSTEAD OF TRANSPORTING PRISONERS FOR COURT HEARINGS
- POSSIBLE UNPAID INTERNSHIP TO HELP WITH VACATION COVERAGE

ACCOMPLISHMENTS IN 2016

- AS OF JULY 31, 2016 THE COURT HELD 3030 HEARINGS COMPARED TO 2477 FOR THE SAME PERIOD LAST YEAR
- CONTINUING EDUCATION WITH REGIONAL TRAINING AND CONFERENCE ATTENDANCE, UP TO 7 DAYS EACH YEAR
- ORDERED EQUIPMENT TO CLEAN UP AND ORGANIZE ARCHIVES

COMMUNITY SERVICES



2017 Community Services



GOALS & OBJECTIVES

- Fundraisers:
 - ⇒ Bingo
 - ⇒ Pancake Breakfast
 - ⇒ Citizen Appreciation Dinner
 - ⇒ Holiday Bazaar
- Continue to seek funding (grants) through various resources
- Improve Senior Center rentals to increase revenue
- Increase awareness of activities & opportunities available to our Senior citizens
- Promote health services available at little or no cost
- Provide information on information referral services (i.e. medical, housing, meals, transportation)
- Continue to promote and implement a wide range of Senior Services
- Senior Activities: Bus trips, Pinochle, live music, Free Bread Friday, Touch of Home

2017 Community Services Youth Center

GOALS & OBJECTIVES

- Fundraisers:
 - ⇒ Taco Tuesday
 - ⇒ Pancake Breakfast
 - ⇒ Citizen Appreciation Dinner
 - ⇒ Holiday Bazaar
- Continue to seek funding (grants) through various resources
- Improve Eastroom and Gym rentals to increase revenue
- Community BINGO program
- Continue to upgrade computer lab with gaming system to increase teen population
- Implement a program to increase drug education/awareness
- Partnerships to increase resources for young parents
- Youth programs: Free summer lunch program, Tiny Tots, arts & crafts, summer reading program



BUDGET REPORTS

CITY OF PACIFIC 2017 FUNDS

		BEGINNING FUND BALANCE	REVENUE	EXPENSE	END FUND BALANCE
001	GENERAL FUND	\$ 2,277,233.10	\$ 4,492,619.04	\$ 4,456,523.70	\$ 2,313,328.44
098	GENERAL FUND EQUIPMENT RESERVE	\$ 60,575.71	\$ 145,150.00	\$ 162,000.00	\$ 43,725.71
099	GENERAL FUND CUMULATIVE RESERVE	\$ 382,249.49	\$ 1,500.00	\$ -	\$ 383,749.49
101	STREET FUND	\$ 461,459.29	\$ 484,300.00	\$ 670,913.39	\$ 274,845.90
107	TOURISM FUND	\$ 140,853.49	\$ 13,225.00	\$ 17,500.00	\$ 136,578.49
206	LID 3 REDEMPTION FUND	\$ -	\$ -	\$ -	\$ -
207	LID 3 RESERVE FUND	\$ -	\$ -	\$ -	\$ -
208	2000 FIRE GO BOND FUND	\$ -	\$ -	\$ -	\$ -
209	LID 6 REDEMPTION	\$ -	\$ 5,100,000.00	\$ 5,100,000.00	\$ -
210	LID 6 GUARANTEE FUND	\$ 579,000.00	\$ -	\$ -	\$ 579,000.00
300	MUNICIPAL CAPITAL IMPROVEMENTS FUND	\$ 438,050.01	\$ 235,020.61	\$ 324,990.61	\$ 348,080.01
301	ROAD CAPITAL IMPROVEMENTS	\$ 176,657.06	\$ 910,513.00	\$ 1,027,080.00	\$ 60,090.06
305	PARKS CAPITAL IMPROVEMENT FUND	\$ 120,467.42	\$ 42,800.00	\$ 28,234.98	\$ 135,032.44
308	VALENTINE ROAD PROJECT FUND	\$ 250,682.84	\$ 3,600.00	\$ 50,000.00	\$ 204,282.84
309	WEST VALLEY HIGHWAY CAPITAL IMP	\$ 549.54	\$ 427,600.00	\$ 416,830.00	\$ 11,319.54
310	STEWART/THORNTON AVE RD PROJECT	\$ 36,374.94	\$ 50,050.00	\$ -	\$ 86,424.94
333	FIRE CAPITAL IMPROVEMENT	\$ 56,731.00	\$ 6,500.00	\$ 30,000.00	\$ 33,231.00
401	WATER FUND	\$ 281,310.67	\$ 1,448,416.76	\$ 1,395,579.19	\$ 334,148.24
402	SEWER FUND	\$ 4,052.43	\$ 2,234,918.43	\$ 2,161,096.44	\$ 77,874.42
403	GARBAGE FUND	\$ 286,637.33	\$ 22,500.00	\$ 20,000.00	\$ 289,137.33
406	WATER CAPITAL IMPROVEMENT FUND	\$ 464,534.62	\$ 2,890,600.00	\$ 3,000,500.00	\$ 354,634.62
408	SEWER CUMULATIVE FUND	\$ 386,982.92	\$ 578,750.00	\$ 493,750.00	\$ 471,982.92
409	STORMWATER FUND	\$ 744,044.43	\$ 846,370.00	\$ 872,200.80	\$ 718,213.63
410	STORMWATER FACILITY FUND	\$ 338,902.01	\$ 132,500.00	\$ 212,000.00	\$ 259,402.01
411	PIERCE COUNTY WATER AREA FUND	\$ 199,763.37	\$ 60,200.00	\$ 55,000.00	\$ 204,963.37
499	UTILITIES EQUIPMENT RESERVE FUND	\$ 431,379.83	\$ 172,500.00	\$ 200,000.00	\$ 403,879.83
601	CUSTOMER DEPOSITS FUND	\$ 5,160.00	\$ -	\$ -	\$ 5,160.00
630	DEVELOPER DEPOSITS FUND	\$ 69,235.78	\$ 17,900.00	\$ 18,743.25	\$ 68,392.53
635	PACIFIC COURT	\$ 61,294.60	\$ -	\$ -	\$ 61,294.60
640	ALGONA COURT FUND	\$ 16,093.13	\$ 199,870.00	\$ 196,350.00	\$ 19,613.13
		\$ 8,270,275.00	\$ 20,517,402.84	\$ 20,909,292.36	\$ 7,878,385.48

INTERFUND TRANSFERS

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

The following funds receive transfers from other funds.

001 - General Fund is budgeted to transfer out \$170,000:

- \$25,000 to the Street Fund to support annual street operations
- \$120,000 to the General Fund Equipment Reserve Fund for future capital equipment replacement (by department)
- \$25,000 to the Park Fund to support the parks

101 - Street Fund is budgeted to transfer out \$25,000:

- \$25,000 to the General Fund Equipment Reserve Fund for future capital equipment replacement

401 – Water Utility Fund is budgeted to transfer out \$80,888.76:

- \$40,888.76 to the General Fund for citywide shared costs
- \$20,000 to the Street Fund to support annual street operations
- \$20,000 to the Utilities Equipment Reserve Fund for future utilities capital equipment replacement

402 – Sewer Utility Fund is budgeted to transfer out \$150,515.65:

- \$60,515.65 to the General Fund for citywide shared costs
- \$50,000 to the Sewer Cumulative Fund
- \$15,000 to the Street Fund to support annual street operations
- \$25,000 to the Utilities Equipment Reserve Fund for future utilities capital equipment replacement

406 – Water Capital Improvement Fund is budgeted to transfer out \$77,500:

- \$52,500 to the West Valley Highway Capital Fund
- \$25,000 to the Capital Improvements Streets Fund

408 – Sewer Cumulative Fund is budgeted to transfer out \$100,000

- \$100,000 to the Capital Improvements Streets Fund

409 – Stormwater Utilities Fund is budgeted to transfer out \$374,131.92:

- \$125,000 to the Stormwater Facility Fund
- \$125,000 to the Utilities Equipment Reserve Fund for future utilities capital equipment replacement
- \$24,131.92 to the General Fund for citywide shared costs
- \$100,000 to the Street Fund to support annual street operations

410 – Stormwater Facility Fund is budgeted to transfer out \$60,000:

- \$60,000 to support the West Valley Fund

BUDGET COMPARISON

City Of Pacific
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001 General Fund

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	1,578,778.10	1,633,986.48	1,800,000.00	2,027,946.94	2,277,233.10	2,134,992.64	1,885,337.07	1,932,308.69
310 Taxes	2,990,000.00	3,185,750.45	3,100,000.00	3,215,143.83	3,248,855.99	0.00	3,112,952.00	2,133,631.43
320 Licenses & Permits	213,500.00	242,196.01	203,600.00	218,726.81	309,087.92	0.00	242,062.64	153,640.94
330 Intergovernmental Revenues	232,450.00	238,965.98	277,000.00	231,495.80	150,281.45	0.00	219,910.48	156,820.59
340 Charges For Goods & Services	247,422.00	327,970.12	394,962.00	288,041.21	295,213.43	0.00	312,532.48	205,337.11
350 Fines & Penalties	144,865.00	110,302.19	217,425.00	123,092.07	126,295.81	0.00	162,861.94	77,798.09
360 Interest & Other Earnings	53,600.00	65,089.24	71,510.00	86,425.82	92,358.51	0.00	72,489.50	50,505.02
380 Non Revenues	126,170.00	133,473.04	131,520.00	135,277.70	130,056.19	0.00	129,248.73	89,583.58
390 Other Financing Sources	0.00	14,526.12	0.00	18,138.17	14,933.41	0.00	4,977.80	10,888.10
397 Interfund Transfers	120,700.65	520,694.71	132,658.00	121,603.35	125,536.33	0.00	126,298.33	214,099.35
398 Insurance Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES:	5,707,485.75	6,472,954.34	6,328,675.00	6,465,891.70	6,769,852.14	2,134,992.64	6,268,670.96	5,024,612.89
511 Legislative	22,277.00	20,473.99	27,417.42	22,905.98	22,341.91	0.00	24,012.11	14,459.99
512 Judicial	254,116.98	243,692.42	263,833.06	253,834.87	266,442.01	0.00	261,464.02	165,842.43
513 Executive	42,678.70	34,349.55	35,469.32	34,781.75	36,593.76	0.00	38,247.26	23,043.77
514 Financial, Recording & Electio	290,947.00	286,645.80	269,804.44	253,051.03	295,950.85	0.00	285,567.43	179,898.94
515 Legal Services	200,700.00	200,067.56	192,250.00	205,691.60	190,000.00	0.00	194,316.67	135,253.05
517 Employee Benefit Programs	250.00	233.71	250.00	649.00	2,500.00	0.00	1,000.00	294.24
518 Centralized Services	192,205.00	190,588.23	232,558.95	220,736.58	204,442.10	0.00	209,735.35	137,108.27
521 Law Enforcement	1,784,859.96	1,777,682.20	1,871,992.93	1,915,009.32	1,894,246.77	0.00	1,850,366.55	1,230,897.17
522 Fire Control	300.00	0.00	315.00	0.00	0.00	0.00	205.00	0.00
523 Detention/Correction	131,700.00	131,386.01	152,000.00	154,059.40	160,500.00	0.00	148,066.67	95,148.47
524 Protective Inspections	23,075.00	21,571.07	36,380.81	24,011.09	24,815.78	0.00	28,090.53	15,194.05
525 Disaster Services	1,100.00	0.00	1,680.00	2,391.35	15,650.00	0.00	6,143.33	797.12
528 Dispatch Services	205,500.00	205,454.60	230,000.00	209,830.28	235,000.00	0.00	223,500.00	138,428.29
532 Cable/Television	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
544 Road & Street Operations	0.00	0.00	17,309.37	22,033.33	0.00	0.00	5,769.79	7,344.44
553 Conservation	400.00	307.95	420.00	305.63	400.00	0.00	406.67	204.53
554 Environmental Services	30,500.00	28,704.48	26,775.00	31,232.00	34,500.00	0.00	30,591.67	19,978.83
558 Planning & Community Devel	246,399.62	243,438.13	278,030.32	261,303.45	282,700.67	0.00	269,043.54	168,247.19
562 Public Health	10,000.00	10,000.00	0.00	0.00	0.00	0.00	3,333.33	3,333.33
566 Substance Abuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
569 Aging & Adult Services	179,698.37	174,725.78	165,409.08	166,061.45	167,097.54	0.00	170,735.00	113,595.74
571 Education & Recreation	86,449.94	83,694.00	76,275.05	99,611.96	97,931.93	0.00	86,885.64	61,101.99
575 Cultural & Recreational Facili	18,550.00	18,150.04	18,700.00	24,607.02	30,650.00	0.00	22,633.33	14,252.35
576 Park Facilities	89,900.00	87,740.22	147,006.65	129,727.65	134,510.38	0.00	123,805.68	72,489.29
580 Non Expenditures	162,850.00	176,360.49	121,477.50	129,341.38	126,000.00	0.00	136,775.83	101,900.62
591 Debt Service - Principal Repay	28,630.00	28,233.14	29,260.00	28,619.91	29,250.00	0.00	29,046.67	18,951.02
594 Capital Expenditures	140,000.00	26,858.03	238,500.00	118,132.27	35,000.00	0.00	137,833.33	48,330.10
597 Interfund Transfers	480,000.00	455,000.00	125,000.00	105,416.74	170,000.00	0.00	258,333.33	186,805.58
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

BUDGET COMPARISON

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001 General Fund

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
TOTAL EXPENDITURES:	4,623,087.57	4,445,357.40	4,558,114.90	4,413,345.04	4,456,523.70	0.00	4,545,908.72	2,952,900.81
FUND GAIN/LOSS:	1,084,398.18	2,027,596.94	1,770,560.10	2,052,546.66	2,313,328.44	2,134,992.64	1,722,762.24	2,071,712.08

BUDGET COMPARISON

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005 Parks

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
310 Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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007 Tourism

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

BUDGET COMPARISON

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098 General Fund Equipment Reserve

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	41,196.00	47,532.44	41,196.00	11,979.67	60,575.71	10,575.71	47,655.90	23,362.61
340 Charges For Goods & Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360 Interest & Other Earnings	0.00	292.50	500.00	73.89	150.00	0.00	216.67	122.13
397 Interfund Transfers	140,000.00	140,000.00	120,750.00	110,687.50	145,000.00	0.00	135,250.00	83,562.50
TOTAL REVENUES:	181,196.00	187,824.94	162,446.00	122,741.06	205,725.71	10,575.71	183,122.57	107,047.24
507	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
518 Centralized Services	26,000.00	0.00	0.00	0.00	0.00	0.00	8,666.67	0.00
594 Capital Expenditures	151,500.00	175,845.27	151,050.00	149,538.53	162,000.00	0.00	154,850.00	108,461.27
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	177,500.00	175,845.27	151,050.00	149,538.53	162,000.00	0.00	163,516.67	108,461.27
FUND GAIN/LOSS:	3,696.00	11,979.67	11,396.00	-26,797.47	43,725.71	10,575.71	19,605.90	-1,414.03

BUDGET COMPARISON

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099 General Fund Cumulative Reserv

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	135,000.00	134,958.15	335,392.13	380,573.15	382,249.49	382,249.49	284,213.87	299,260.26
360 Interest & Other Earnings	615.00	615.00	600.00	1,702.24	1,500.00	0.00	905.00	772.41
397 Interfund Transfers	245,000.00	245,000.00	0.00	0.00	0.00	0.00	81,666.67	81,666.67
TOTAL REVENUES:	380,615.00	380,573.15	335,992.13	382,275.39	383,749.49	382,249.49	366,785.54	381,699.34
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND GAIN/LOSS:	380,615.00	380,573.15	335,992.13	382,275.39	383,749.49	382,249.49	366,785.54	381,699.34

BUDGET COMPARISON

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100 Springbrook GF

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
512 Judicial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
521 Law Enforcement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
 FUND GAIN/LOSS:	 0.00	 0.00	 0.00	 0.00	 0.00	 0.00	 0.00	 0.00

BUDGET COMPARISON

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101 Street

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	81,660.00	80,929.77	219,318.91	255,055.16	461,459.29	461,459.29	254,146.07	265,814.74
310 Taxes	70,000.00	170,563.97	130,000.00	190,059.41	160,000.00	0.00	120,000.00	120,207.79
320 Licenses & Permits	20,000.00	18,005.00	20,000.00	14,250.00	15,800.00	0.00	18,600.00	10,751.67
330 Intergovernmental Revenues	120,000.00	143,921.61	125,000.00	140,577.78	147,000.00	0.00	130,666.67	94,833.13
340 Charges For Goods & Services	5,000.00	0.00	1,000.00	0.00	0.00	0.00	2,000.00	0.00
360 Interest & Other Earnings	100.00	862.92	750.00	1,993.51	1,500.00	0.00	783.33	952.14
380 Non Revenues	0.00	0.00	0.00	9.54	0.00	0.00	0.00	3.18
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	170,000.00	170,000.00	165,000.00	151,250.11	160,000.00	0.00	165,000.00	107,083.37
398 Insurance Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES:	466,760.00	584,283.27	661,068.91	753,195.51	945,759.29	461,459.29	691,196.07	599,646.02
531 Storm Water Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
542 Streets - Maintenance	407,102.23	313,267.13	494,120.69	391,063.37	569,413.39	0.00	490,212.10	234,776.83
543 Streets Admin & Overhead	300.00	0.00	315.00	0.00	0.00	0.00	205.00	0.00
580 Non Expenditures	0.00	960.98	0.00	0.00	0.00	0.00	0.00	320.33
591 Debt Service - Principal Repay	0.00	0.00	0.00	77,250.00	76,500.00	0.00	25,500.00	25,750.00
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
597 Interfund Transfers	15,000.00	15,000.00	15,750.00	14,437.50	25,000.00	0.00	18,583.33	9,812.50
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	422,402.23	329,228.11	510,185.69	482,750.87	670,913.39	0.00	534,500.44	270,659.66
FUND GAIN/LOSS:	44,357.77	255,055.16	150,883.22	270,444.64	274,845.90	461,459.29	156,695.63	328,986.36

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107 Tourism

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	89,000.00	93,860.51	89,000.00	110,034.61	140,853.49	140,853.49	106,284.50	114,916.20
310 Taxes	7,500.00	17,186.41	10,500.00	17,230.88	12,500.00	0.00	10,166.67	11,472.43
360 Interest & Other Earnings	200.00	458.29	525.00	1,217.18	725.00	0.00	483.33	558.49
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES:	96,700.00	111,505.21	100,025.00	128,482.67	154,078.49	140,853.49	116,934.50	126,947.12
557 Community Services	1,500.00	1,470.60	14,075.00	10,021.58	17,500.00	0.00	11,025.00	3,830.73
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	1,500.00	1,470.60	14,075.00	10,021.58	17,500.00	0.00	11,025.00	3,830.73
FUND GAIN/LOSS:	95,200.00	110,034.61	85,950.00	118,461.09	136,578.49	140,853.49	105,909.50	123,116.40

BUDGET COMPARISON

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206 LID 3 Redemption

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340 Charges For Goods & Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350 Fines & Penalties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360 Interest & Other Earnings	0.00	0.00	2,000.00	0.00	0.00	0.00	666.67	0.00
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES:	0.00	0.00	2,000.00	0.00	0.00	0.00	666.67	0.00
514 Financial, Recording & Electio	0.00	0.00	1,536.92	0.00	0.00	0.00	512.31	0.00
515 Legal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591 Debt Service - Principal Repay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	0.00	0.00	1,536.92	0.00	0.00	0.00	512.31	0.00
FUND GAIN/LOSS:	0.00	0.00	463.08	0.00	0.00	0.00	154.36	0.00

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207 LID 3 Reserve

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360 Interest & Other Earnings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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208 2000 Fire GO Bond

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360 Interest & Other Earnings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591 Debt Service - Principal Repay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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209 LID 6 Redemption

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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210 LID 6 Reserve

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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300 Municipal Capital Improvements

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	785,000.00	830,733.61	430,000.00	434,521.24	438,050.01	438,050.01	551,016.67	567,768.29
310 Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330 Intergovernmental Revenues	0.00	0.00	0.00	43,479.39	199,020.61	0.00	66,340.20	14,493.13
360 Interest & Other Earnings	1,700.00	3,787.63	2,000.00	3,104.66	3,500.00	0.00	2,400.00	2,297.43
380 Non Revenues	0.00	0.00	0.00	0.00	32,500.00	0.00	10,833.33	0.00
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES:	786,700.00	834,521.24	432,000.00	481,105.29	673,070.62	438,050.01	630,590.21	584,558.85
558 Planning & Community Devel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
559 Housing & Community Develop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591 Debt Service - Principal Repay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	0.00	0.00	0.00	43,834.59	324,990.61	0.00	108,330.20	14,611.53
597 Interfund Transfers	400,000.00	400,000.00	0.00	0.00	0.00	0.00	133,333.33	133,333.33
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	400,000.00	400,000.00	0.00	43,834.59	324,990.61	0.00	241,663.54	147,944.86
FUND GAIN/LOSS:	386,700.00	434,521.24	432,000.00	437,270.70	348,080.01	438,050.01	388,926.67	436,613.98

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301 Roads Capital Improvements

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	250,000.00	254,458.59	108,910.91	297,165.80	176,657.06	176,657.06	178,522.66	242,760.48
330 Intergovernmental Revenues	135,172.71	145,191.48	555,172.71	2,366.36	784,363.00	0.00	491,569.47	49,185.95
340 Charges For Goods & Services	0.00	0.00	0.00	1,400.00	0.00	0.00	0.00	466.67
360 Interest & Other Earnings	500.00	1,581.41	2,000.00	1,291.31	1,150.00	0.00	1,216.67	957.57
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	0.00	0.00	0.00	0.00	125,000.00	0.00	41,666.67	0.00
TOTAL REVENUES:	385,672.71	401,231.48	666,083.62	302,223.47	1,087,170.06	176,657.06	712,975.46	293,370.67
594 Capital Expenditures	291,600.00	104,065.68	406,825.00	127,626.25	1,027,080.00	0.00	575,168.33	77,230.64
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	291,600.00	104,065.68	406,825.00	127,626.25	1,027,080.00	0.00	575,168.33	77,230.64
FUND GAIN/LOSS:	94,072.71	297,165.80	259,258.62	174,597.22	60,090.06	176,657.06	137,807.13	216,140.03

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305 Parks Capital Improvement

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	100,000.00	111,469.75	100,000.00	113,743.61	120,467.42	120,467.42	106,822.47	115,226.93
310 Taxes	10,500.00	0.00	14,500.00	0.00	11,500.00	0.00	12,166.67	0.00
330 Intergovernmental Revenues	0.00	0.00	175,000.00	0.00	0.00	0.00	58,333.33	0.00
340 Charges For Goods & Services	8,500.00	6,117.00	3,500.00	8,591.00	5,500.00	0.00	5,833.33	4,902.67
360 Interest & Other Earnings	650.00	473.08	1,350.00	787.21	800.00	0.00	933.33	420.10
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	0.00	0.00	0.00	0.00	25,000.00	0.00	8,333.33	0.00
TOTAL REVENUES:	119,650.00	118,059.83	294,350.00	123,121.82	163,267.42	120,467.42	192,422.47	120,549.69
576 Park Facilities	7,572.09	6,712.08	8,299.95	3,984.47	27,934.98	0.00	14,602.34	3,565.52
580 Non Expenditures	0.00	0.00	0.00	0.00	300.00	0.00	100.00	0.00
594 Capital Expenditures	2,400.00	-2,395.86	175,000.00	11,971.14	0.00	0.00	59,133.33	3,191.76
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	9,972.09	4,316.22	183,299.95	15,955.61	28,234.98	0.00	73,835.67	6,757.28
FUND GAIN/LOSS:	109,677.91	113,743.61	111,050.05	107,166.21	135,032.44	120,467.42	118,586.80	113,792.41

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308 Valentine Road Project

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	300,000.00	191,875.51	150,000.00	69,582.15	250,682.84	250,682.84	233,560.95	170,713.50
330 Intergovernmental Revenues	2,500,000.00	0.00	2,575,000.00	0.00	0.00	0.00	1,691,666.67	0.00
360 Interest & Other Earnings	1,500.00	1,061.91	800.00	2,616.45	3,600.00	0.00	1,966.67	1,226.12
380 Non Revenues	0.00	0.00	3,600,000.00	0.00	0.00	0.00	1,200,000.00	0.00
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	120,000.00	120,000.00	126,000.00	115,500.00	0.00	0.00	82,000.00	78,500.00
TOTAL REVENUES:	2,921,500.00	312,937.42	6,451,800.00	187,698.60	254,282.84	250,682.84	3,209,194.28	250,439.62
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	977,200.00	243,355.27	5,775,300.00	7,704.21	50,000.00	0.00	2,267,500.00	83,686.49
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	977,200.00	243,355.27	5,775,300.00	7,704.21	50,000.00	0.00	2,267,500.00	83,686.49
FUND GAIN/LOSS:	1,944,300.00	69,582.15	676,500.00	179,994.39	204,282.84	250,682.84	941,694.28	166,753.13

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309 West Valley

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	0.00	0.00	20,000.00	26,357.28	549.54	549.54	6,849.85	8,968.94
330 Intergovernmental Revenues	180,000.00	75,093.90	173,900.00	12,975.98	315,000.00	0.00	222,966.67	29,356.63
360 Interest & Other Earnings	0.00	191.53	300.00	62.80	100.00	0.00	133.33	84.78
397 Interfund Transfers	50,000.00	50,000.00	52,500.00	48,125.00	112,500.00	0.00	71,666.67	32,708.33

King County

330 Intergovernmental Revenues	0.00	88,662.00	0.00	0.00	0.00	0.00	0.00	29,554.00
Total King County:	0.00	88,662.00	0.00	0.00	0.00	0.00	0.00	29,554.00

TOTAL REVENUES:	230,000.00	213,947.43	246,700.00	87,521.06	428,149.54	549.54	301,616.51	100,672.68
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594 Capital Expenditures	215,000.00	187,590.15	129,500.00	87,787.18	416,830.00	0.00	253,776.67	91,792.44
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TOTAL EXPENDITURES:	215,000.00	187,590.15	129,500.00	87,787.18	416,830.00	0.00	253,776.67	91,792.44
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FUND GAIN/LOSS:	15,000.00	26,357.28	117,200.00	-266.12	11,319.54	549.54	47,839.85	8,880.23
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310 Stewart/Thornton Ave Rd Projec

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	590,000.00	590,859.34	150,000.00	918.47	36,374.94	36,374.94	258,791.65	209,384.25
330 Intergovernmental Revenues	1,916,500.00	1,916,404.78	250,000.00	174,943.64	0.00	0.00	722,166.67	697,116.14
360 Interest & Other Earnings	2,000.00	716.16	52,000.00	93,330.89	50,050.00	0.00	34,683.33	31,349.02
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	55,000.00	55,000.00	0.00	40,000.00	0.00	0.00	18,333.33	31,666.67
TOTAL REVENUES:	2,563,500.00	2,562,980.28	452,000.00	309,193.00	86,424.94	36,374.94	1,033,974.98	969,516.07
591 Debt Service - Principal Repay	77,500.00	77,458.33	0.00	0.00	0.00	0.00	25,833.33	25,819.44
594 Capital Expenditures	2,660,000.00	2,484,603.48	450,000.00	302,846.55	0.00	0.00	1,036,666.67	929,150.01
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	2,737,500.00	2,562,061.81	450,000.00	302,846.55	0.00	0.00	1,062,500.00	954,969.45
FUND GAIN/LOSS:	-174,000.00	918.47	2,000.00	6,346.45	86,424.94	36,374.94	-28,525.02	14,546.62

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333 Fire Capital Improvement

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	71,763.77	69,740.23	71,763.77	76,197.31	56,731.00	56,731.00	66,752.85	67,556.18
340 Charges For Goods & Services	10,000.00	6,129.00	10,000.00	8,789.00	6,000.00	0.00	8,666.67	4,972.67
360 Interest & Other Earnings	500.00	328.08	500.00	492.90	500.00	0.00	500.00	273.66
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES:	82,263.77	76,197.31	82,263.77	85,479.21	63,231.00	56,731.00	75,919.51	72,802.51
522 Fire Control	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
526 Emergency Medical Services	0.00	0.00	30,000.00	0.00	30,000.00	0.00	20,000.00	0.00
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	0.00	0.00	30,000.00	0.00	30,000.00	0.00	20,000.00	0.00
FUND GAIN/LOSS:	82,263.77	76,197.31	52,263.77	85,479.21	33,231.00	56,731.00	55,919.51	72,802.51

BUDGET COMPARISON

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401 Water

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	612,862.04	684,813.12	612,862.04	592,590.97	281,310.67	281,310.67	502,344.92	519,571.59
310 Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340 Charges For Goods & Services	1,052,350.00	1,014,708.90	1,067,678.99	993,361.02	1,415,916.76	0.00	1,178,648.58	669,356.64
350 Fines & Penalties	55,000.00	50,125.84	65,000.00	34,297.26	30,000.00	0.00	50,000.00	28,141.03
360 Interest & Other Earnings	4,500.00	3,102.32	4,500.00	4,964.38	2,500.00	0.00	3,833.33	2,688.90
380 Non Revenues	0.00	150.00	0.00	-23,578.80	0.00	0.00	0.00	-7,809.60
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
398 Insurance Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES:	1,724,712.04	1,752,900.18	1,750,041.03	1,601,634.83	1,729,727.43	281,310.67	1,734,826.83	1,211,948.56
519 General Government Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531 Storm Water Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
534 Water Utilities	852,675.03	796,755.20	910,624.72	780,889.98	927,937.25	0.00	897,079.00	525,881.73
535 Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
537 Garbage & Solid Waste	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580 Non Expeditures	80.00	3,463.87	0.00	0.00	0.00	0.00	26.67	1,154.62
591 Debt Service - Principal Repay	174,500.00	173,976.05	183,225.00	190,755.32	386,753.18	0.00	248,159.39	121,577.12
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
597 Interfund Transfers	186,120.00	186,114.09	180,589.00	165,539.99	80,888.76	0.00	149,199.25	117,218.03
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	1,213,375.03	1,160,309.21	1,274,438.72	1,137,185.29	1,395,579.19	0.00	1,294,464.31	765,831.50
FUND GAIN/LOSS:	511,337.01	592,590.97	475,602.31	464,449.54	334,148.24	281,310.67	440,362.52	446,117.06

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402 Sewer

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	171,963.58	112,857.50	71,000.00	429.61	4,052.43	-109,697.57	82,338.67	1,196.51
310 Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320 Licenses & Permits	500.00	0.00	500.00	0.00	0.00	0.00	333.33	0.00
340 Charges For Goods & Services	2,177,500.00	1,948,560.83	2,148,849.46	2,015,476.79	2,219,418.43	0.00	2,181,922.63	1,321,345.87
350 Fines & Penalties	20,000.00	15,853.69	18,901.99	16,243.60	15,000.00	0.00	17,967.33	10,699.10
360 Interest & Other Earnings	1,000.00	729.26	2,500.00	1,079.28	500.00	0.00	1,333.33	602.85
380 Non Revenues	10,000.00	0.00	10,000.00	9.54	0.00	0.00	6,666.67	3.18
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	10,000.00	10,000.00	0.00	0.00	0.00	0.00	3,333.33	3,333.33
TOTAL REVENUES:	2,390,963.58	2,088,001.28	2,251,751.45	2,033,238.82	2,238,970.86	-109,697.57	2,293,895.30	1,337,180.84
514 Financial, Recording & Electio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
519 General Government Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535 Sewer	1,950,707.55	1,864,215.94	2,010,129.33	1,877,292.92	2,010,580.79	0.00	1,990,472.56	1,247,169.62
580 Non Expenditures	0.00	2,590.68	0.00	0.00	0.00	0.00	0.00	863.56
591 Debt Service - Principal Repay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
597 Interfund Transfers	220,765.05	220,765.05	237,942.00	218,113.61	150,515.65	0.00	203,074.23	146,292.89
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	2,171,472.60	2,087,571.67	2,248,071.33	2,095,406.53	2,161,096.44	0.00	2,193,546.79	1,394,326.07
FUND GAIN/LOSS:	219,490.98	429.61	3,680.12	-62,167.71	77,874.42	-109,697.57	100,348.51	-57,145.22

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403 Garbage

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	271,780.76	274,555.70	271,780.76	275,920.01	286,637.33	286,637.33	276,732.95	279,037.68
330 Intergovernmental Revenues	14,500.00	19,852.16	14,500.00	16,692.44	21,000.00	0.00	16,666.67	12,181.53
340 Charges For Goods & Services	4,000.00	350.00	4,000.00	0.00	0.00	0.00	2,666.67	116.67
360 Interest & Other Earnings	1,000.00	1,252.26	1,600.00	1,723.29	1,500.00	0.00	1,366.67	991.85
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES:	291,280.76	296,010.12	291,880.76	294,335.74	309,137.33	286,637.33	297,432.95	292,327.73
514 Financial, Recording & Electio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
519 General Government Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
537 Garbage & Solid Waste	19,850.00	19,740.11	7,980.00	7,875.00	20,000.00	0.00	15,943.33	9,205.04
538 Combined Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591 Debt Service - Principal Repay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	19,850.00	19,740.11	7,980.00	7,875.00	20,000.00	0.00	15,943.33	9,205.04
FUND GAIN/LOSS:	271,430.76	276,270.01	283,900.76	286,460.74	289,137.33	286,637.33	281,489.62	283,122.69

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406 Water Capital Improvement

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	788,349.03	732,769.00	610,000.00	1,469,505.96	464,534.62	464,534.62	620,961.22	888,936.53
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360 Interest & Other Earnings	52,500.00	53,902.48	50,100.00	95,825.22	68,600.00	0.00	57,066.67	49,909.23
380 Non Revenues	0.00	0.00	3,000,000.00	0.00	2,500,000.00	0.00	1,833,333.33	0.00
390 Other Financing Sources	1,883,000.00	1,048,363.41	1,883,000.00	705,967.79	322,000.00	0.00	1,362,666.67	584,777.07
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES:	2,723,849.03	1,835,034.89	5,543,100.00	2,271,298.97	3,355,134.62	464,534.62	3,874,027.88	1,523,622.83
534 Water Utilities	0.00	0.00	5,565.00	0.00	0.00	0.00	1,855.00	0.00
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591 Debt Service - Principal Repay	36,820.00	36,800.26	789,000.00	0.00	0.00	0.00	275,273.33	12,266.75
594 Capital Expenditures	2,884,471.10	178,728.67	3,351,994.66	1,294,389.55	2,923,000.00	0.00	3,053,155.25	491,039.41
597 Interfund Transfers	150,000.00	150,000.00	157,500.00	144,375.00	77,500.00	0.00	128,333.33	98,125.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	3,071,291.10	365,528.93	4,304,059.66	1,438,764.55	3,000,500.00	0.00	3,458,616.92	601,431.16
FUND GAIN/LOSS:	-347,442.07	1,469,505.96	1,239,040.34	832,534.42	354,634.62	464,534.62	415,410.96	922,191.67

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408 Sewer Cumulative Fund

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	525,000.00	522,334.77	525,000.00	621,982.92	386,982.92	465,732.92	478,994.31	536,683.54
340 Charges For Goods & Services	10,000.00	22,066.67	10,000.00	44,000.00	2,250.00	0.00	7,416.67	22,022.22
360 Interest & Other Earnings	1,250.00	2,581.48	3,500.00	3,470.80	1,500.00	0.00	2,083.33	2,017.43
370 Capital Contributions	7,000.00	0.00	5,000.00	0.00	25,000.00	0.00	12,333.33	0.00
390 Other Financing Sources	0.00	0.00	0.00	0.00	500,000.00	0.00	166,666.67	0.00
397 Interfund Transfers	75,000.00	75,000.00	78,750.00	72,187.50	50,000.00	0.00	67,916.67	49,062.50
TOTAL REVENUES:	618,250.00	621,982.92	622,250.00	741,641.22	965,732.92	465,732.92	735,410.97	609,785.69
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	309,250.00	0.00	434,712.50	0.00	393,750.00	0.00	379,237.50	0.00
597 Interfund Transfers	0.00	0.00	0.00	0.00	100,000.00	0.00	33,333.33	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	309,250.00	0.00	434,712.50	0.00	493,750.00	0.00	412,570.83	0.00
FUND GAIN/LOSS:	309,000.00	621,982.92	187,537.50	741,641.22	471,982.92	465,732.92	322,840.14	609,785.69

BUDGET COMPARISON

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409 Storm

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	625,000.00	608,485.70	450,000.00	821,820.04	744,044.43	744,044.43	606,348.14	724,783.39
330 Intergovernmental Revenues	756,000.00	138,196.97	50,000.00	0.00	25,000.00	0.00	277,000.00	46,065.66
340 Charges For Goods & Services	680,520.00	708,625.81	812,334.84	715,811.93	813,870.00	0.00	768,908.28	474,812.58
350 Fines & Penalties	11,000.00	4,595.76	2,925.60	8,792.48	5,000.00	0.00	6,308.53	4,462.75
360 Interest & Other Earnings	1,500.00	3,343.75	4,000.00	5,179.08	2,500.00	0.00	2,666.67	2,840.94
380 Non Revenues	0.00	0.00	0.00	9.54	0.00	0.00	0.00	3.18
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
398 Insurance Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES:	2,074,020.00	1,463,247.99	1,319,260.44	1,551,613.07	1,590,414.43	744,044.43	1,661,231.62	1,252,968.50
514 Financial, Recording & Electio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
519 General Government Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531 Storm Water Services	463,543.89	374,622.44	469,935.84	415,715.87	476,068.88	0.00	469,849.54	263,446.10
538 Combined Utilities	15,015.00	14,931.89	5,000.00	12,337.03	6,500.00	0.00	8,838.33	9,089.64
542 Streets - Maintenance	11,675.00	839.96	12,315.00	11,470.95	15,500.00	0.00	13,163.33	4,103.64
580 Non Expenditures	0.00	2,404.71	0.00	0.00	0.00	0.00	0.00	801.57
591 Debt Service - Principal Repay	10,320.00	9,813.38	6,300.00	4,906.69	0.00	0.00	5,540.00	4,906.69
594 Capital Expenditures	744,000.00	0.00	0.00	0.00	0.00	0.00	248,000.00	0.00
597 Interfund Transfers	238,815.60	238,815.57	360,377.00	330,345.73	374,131.92	0.00	324,441.51	189,720.43
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	1,483,369.49	641,427.95	853,927.84	774,776.27	872,200.80	0.00	1,069,832.71	472,068.07
FUND GAIN/LOSS:	590,650.51	821,820.04	465,332.60	776,836.80	718,213.63	744,044.43	591,398.91	780,900.42

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410 Stormwater Facility Fund

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	99,683.40	89,372.06	300,000.00	161,117.06	338,902.01	338,902.01	246,195.14	196,463.71
330 Intergovernmental Revenues	0.00	0.00	741,200.00	0.00	0.00	0.00	247,066.67	0.00
360 Interest & Other Earnings	500.00	525.20	1,000.00	1,208.50	500.00	0.00	666.67	577.90
370 Capital Contributions	7,000.00	21,250.00	10,500.00	7,650.00	7,000.00	0.00	8,166.67	9,633.33
397 Interfund Transfers	50,000.00	50,000.00	152,500.00	139,791.74	125,000.00	0.00	109,166.67	63,263.91
TOTAL REVENUES:	157,183.40	161,147.26	1,205,200.00	309,767.30	471,402.01	338,902.01	611,261.80	269,938.86
531 Storm Water Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
534 Water Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538 Combined Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
542 Streets - Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	56,500.00	30.20	840,525.00	5,112.84	152,000.00	0.00	349,675.00	1,714.35
597 Interfund Transfers	0.00	0.00	0.00	40,000.00	60,000.00	0.00	20,000.00	13,333.33
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	56,500.00	30.20	840,525.00	45,112.84	212,000.00	0.00	369,675.00	15,047.68
FUND GAIN/LOSS:	100,683.40	161,117.06	364,675.00	264,654.46	259,402.01	338,902.01	241,586.80	254,891.18

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411 Pierce County Water Area

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	163,000.00	164,317.20	163,000.00	145,016.79	199,763.37	199,763.37	175,254.46	169,699.12
340 Charges For Goods & Services	25,000.00	0.00	25,000.00	23,360.44	60,000.00	0.00	36,666.67	7,786.81
360 Interest & Other Earnings	300.00	699.59	1,000.00	747.35	200.00	0.00	500.00	482.31
380 Non Revenues	0.00	0.00	0.00	52,324.79	0.00	0.00	0.00	17,441.60
TOTAL REVENUES:	188,300.00	165,016.79	189,000.00	221,449.37	259,963.37	199,763.37	212,421.12	195,409.84
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591 Debt Service - Principal Repay	0.00	0.00	0.00	78,297.24	55,000.00	0.00	18,333.33	26,099.08
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
597 Interfund Transfers	20,000.00	20,000.00	21,000.00	19,250.00	0.00	0.00	13,666.67	13,083.33
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	20,000.00	20,000.00	21,000.00	97,547.24	55,000.00	0.00	32,000.00	39,182.41
FUND GAIN/LOSS:	168,300.00	145,016.79	168,000.00	123,902.13	204,963.37	199,763.37	180,421.12	156,227.43

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499 Utilities Equipment Reserve

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	164,460.00	164,458.32	266,000.00	329,447.16	431,379.83	466,379.83	287,279.94	320,095.10
360 Interest & Other Earnings	200.00	1,209.38	200.00	2,031.62	2,500.00	0.00	966.67	1,080.33
397 Interfund Transfers	250,000.00	250,000.00	260,000.00	238,333.37	170,000.00	0.00	226,666.67	162,777.79
TOTAL REVENUES:	414,660.00	415,667.70	526,200.00	569,812.15	603,879.83	466,379.83	514,913.28	483,953.23
594 Capital Expenditures	125,000.00	86,220.54	225,000.00	70,153.78	200,000.00	0.00	183,333.33	52,124.77
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	125,000.00	86,220.54	225,000.00	70,153.78	200,000.00	0.00	183,333.33	52,124.77
FUND GAIN/LOSS:	289,660.00	329,447.16	301,200.00	499,658.37	403,879.83	466,379.83	331,579.94	431,828.45

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601 Customer Deposits

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	5,160.00	5,159.91	5,160.00	5,159.91	5,160.00	5,160.00	5,160.00	5,159.94
360 Interest & Other Earnings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES:	5,160.00	5,159.91	5,160.00	5,159.91	5,160.00	5,160.00	5,160.00	5,159.94
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND GAIN/LOSS:	5,160.00	5,159.91	5,160.00	5,159.91	5,160.00	5,160.00	5,160.00	5,159.94

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630 Developer Deposit

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	56,000.00	54,370.78	56,000.00	67,955.78	69,235.78	69,235.78	60,411.93	63,854.11
380 Non Revenues	28,400.00	27,360.00	17,900.00	22,490.00	17,900.00	0.00	21,400.00	16,616.67
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES:	84,400.00	81,730.78	73,900.00	90,445.78	87,135.78	69,235.78	81,811.93	80,470.78
580 Non Expenditures	13,840.00	13,775.00	18,743.25	26,950.00	18,743.25	0.00	17,108.83	13,575.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	13,840.00	13,775.00	18,743.25	26,950.00	18,743.25	0.00	17,108.83	13,575.00
FUND GAIN/LOSS:	70,560.00	67,955.78	55,156.75	63,495.78	68,392.53	69,235.78	64,703.09	66,895.78

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635 Pacific Court

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	0.00	54,948.18	0.00	58,121.39	61,294.60	61,294.60	20,431.53	58,121.39
380 Non Revenues	0.00	3,173.21	0.00	0.00	0.00	0.00	0.00	1,057.74
TOTAL REVENUES:	0.00	58,121.39	0.00	58,121.39	61,294.60	61,294.60	20,431.53	59,179.13
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND GAIN/LOSS:	0.00	58,121.39	0.00	58,121.39	61,294.60	61,294.60	20,431.53	59,179.13

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640 Algona Court

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	9,500.00	4,151.47	9,500.00	8,354.25	16,093.13	16,093.13	11,697.71	9,532.95
340 Charges For Goods & Services	0.00	753.99	0.00	4,618.79	0.00	0.00	0.00	1,790.93
350 Fines & Penalties	25.42	11,906.52	0.00	52,514.06	0.00	0.00	8.47	21,473.53
360 Interest & Other Earnings	35.35	342.94	70.00	3,295.68	70.00	0.00	58.45	1,212.87
380 Non Revenues	187,000.00	175,162.41	199,800.00	75,042.31	199,800.00	0.00	195,533.33	83,401.57
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES:	196,560.77	192,317.33	209,370.00	143,825.09	215,963.13	16,093.13	207,297.97	117,411.85
580 Non Expenditures	189,000.00	183,963.08	196,350.00	135,906.18	196,350.00	0.00	193,900.00	106,623.09
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES:	189,000.00	183,963.08	196,350.00	135,906.18	196,350.00	0.00	193,900.00	106,623.09
FUND GAIN/LOSS:	7,560.77	8,354.25	13,020.00	7,918.91	19,613.13	16,093.13	13,397.97	10,788.76

BUDGET COMPARISON

City Of Pacific
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800 Payroll EE Benefit Clearing

Account	2015 Appropriated	2015 Actual	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	Average Appropriated	Average Actual
308 Beginning Balances	0.00	-18,084.48	0.00	10,915.18	0.00	0.00	0.00	-2,389.77
360 Interest & Other Earnings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380 Non Revenues	0.00	27,327.84	0.00	0.00	0.00	0.00	0.00	9,109.28
TOTAL REVENUES:	0.00	9,243.36	0.00	10,915.18	0.00	0.00	0.00	6,719.51
580 Non Expenditures	0.00	-1,671.82	0.00	-415.15	0.00	0.00	0.00	-695.66
TOTAL EXPENDITURES:	0.00	-1,671.82	0.00	-415.15	0.00	0.00	0.00	-695.66
FUND GAIN/LOSS:	0.00	10,915.18	0.00	11,330.33	0.00	0.00	0.00	7,415.17

CITY OF PACIFIC

GLOSSARY OF TERMS

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

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

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

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

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

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

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

BUDGET: BUDGET ADOPTED BY SUMNER'S CITY COUNCIL THAT GOES INTO EFFECT ON JANUARY 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.