

**CITY OF PACIFIC
WASHINGTON
ORDINANCE NO. 2020-2036**

**AN ORDINANCE OF THE CITY OF PACIFIC, WASHINGTON, ADOPTING
THE BUDGET FOR THE YEAR 2021 AND SETTING FORTH THE
ESTIMATED REVENUES AND APPROPRIATIONS.**

WHEREAS, after notice as prescribed by law, the City Council held public hearings on the 2021 Proposed Budget on November 2, 2020, November 9, 2020 and November 16, 2020, at which time public testimony for or against any part of the budget were heard; and

WHEREAS, the 2021 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 2021 and being sufficient to meet the various needs of Pacific during 2021; and

WHEREAS, this ordinance was presented for review during a regular City Council workshop on November 16, 2020; and

WHEREAS, this ordinance was considered by the City Council for adoption during a regular City Council workshop on November 23, 2020;

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 2021 is hereby adopted at the fund level in its final form and content.

Section 2. Estimated resources, including beginning fund balances, for each separate fund of the City of Pacific, and aggregate total for all funds combined, for the year 2021 are set forth in summary form, and are hereby appropriated for expenditure during the year 2021 as set forth below:

Section 3. Attachment "A" is adopted as the 2021 Salary schedule and the 2021 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.

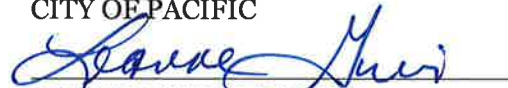
Section 5. Effective Date. This Ordinance shall take effect and be in full force five (5) days from and after its passage, approval and publication as required by law.

2021 CITY OF PACIFIC BUDGET ORDINANCE


FUND	FUND NAME	ESTIMATED RESOURCES	APPROPRIATIONS
001	GENERAL FUND	\$ 6,955,737	\$ 6,955,737
098	GENERAL FUND EQUIPMENT RESERVE	\$ 264,605	\$ 264,605
099	GENERAL FUND CUMULATIVE RESERVE	\$ 529,626	\$ 529,626
101	STREET FUND	\$ 596,747	\$ 596,747
107	TOURISM FUND	\$ 200,470	\$ 200,470
209	LID 6 REDEMPTION FUND	\$ 821,578	\$ 821,578
210	LID 6 RESERVE FUND	\$ 480,427	\$ 480,427
300	MUNICIPAL CAPITAL IMPROVEMENTS	\$ 372,646	\$ 372,646
301	STREETS CAPITAL IMPROVEMENT FUND	\$ 1,889,694	\$ 1,889,694
305	PARKS CAPITAL IMPROVEMENT FUND	\$ 227,788	\$ 227,788
308	VALENTINE ROAD PROJECT FUND	\$ 23,186	\$ 23,186
309	WEST VALLEY	\$ 766,013	\$ 766,013
310	STEWART/THORNTON AVE RD PROJECT	\$ 2,544,095	\$ 2,544,095
333	FIRE CAPITAL IMPROVEMENT	\$ 267,072	\$ 267,072
401	WATER FUND	\$ 2,425,280	\$ 2,425,280
402	SEWER FUND	\$ 3,140,405	\$ 3,140,405
404	WATER REVENUE BOND REDEMPTION	\$ 344,187	\$ 344,187
406	WATER CAPITAL IMPROVEMENT FUND	\$ 956,148	\$ 956,148
408	SEWER CUMULATIVE FUND	\$ 274,981	\$ 274,981
409	STORMWATER FUND	\$ 1,306,535	\$ 1,306,535
410	STORMWATER FACILITY FUND	\$ 546,823	\$ 546,823
411	PIERCE COUNTY WATER AREA FUND	\$ 293,128	\$ 293,128
499	UTILITIES EQUIPMENT RESERVE FUND	\$ 918,990	\$ 918,990
601	CUSTOMER DEPOSITS FUND	\$ 10,320	\$ 10,320
630	DEVELOPER DEPOSITS FUND	\$ 137,461	\$ 137,461
640	ALGONA COURT FUND	\$ 96,753	\$ 96,753
	TOTAL ALL FUNDS	\$ 26,390,695	\$ 26,390,695

ADOPTED BY THE CITY COUNCIL AT A REGULARLY SCHEDULED MEETING THEREOF ON THE 14th DAY OF DECEMBER, 2020.


CITY OF PACIFIC


LEANNE GUIER, MAYOR

ATTEST/AUTHENTICATED:


LAURIE CASSELL, MMC
CITY CLERK

APPROVED AS TO FORM:


KINNON WILLIAMS, CITY ATTORNEY



Fiscal Year 2021 Budget

City of Pacific

100 3rd Avenue Southeast

Pacific, WA 98047

(253) 929-1100

www.pacificwa.gov

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CITY OF PACIFIC
CITY OFFICIALS



MAYOR
Leanne Guier



COUNCIL MEMBER
Katie Garberding



COUNCIL MEMBER
Kerry Garberding



MAYOR PRO TEM
Joshua Putnam



COUNCIL MEMBER
Vic Kave



COUNCIL MEMBER
Stacie Oliveira



COUNCIL PRESIDENT
David Storaasli



COUNCIL MEMBER
Don Thomson

CITY OF PACIFIC
2021 MANAGEMENT STAFF



CITY ADMINISTRATOR
FINANCE DIRECTOR
COMMUNITY SERVICES
MANAGER
Richard Gould



CHIEF OF POLICE
Craig Schwartz



CITY CLERK
Laurie Cassell



PUBLIC WORKS
MANAGER
Jim Morgan



COURT
ADMINISTRATOR
Kelly Rydberg



COMMUNITY
DEVELOPMENT
MANAGER
Jack Dodge

CITY OF PACIFIC

BOARDS & COMMISSIONS

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

PLANNING COMMISSION

DuWayne Gratz
John Boyd
John Welch, Jr.
Donald Blackwell
Wynette McCracken
Open (Youth Representative)

CITY STAFF
Jack Dodge

PARK BOARD

Kathryn Hull Pease
Jim Meier
Gina Lisak
Mark Bowns
Shawna Carey
Vacant (Youth Representative)

CITY STAFF
Jack Dodge

CIVIL SERVICE COMMISSION

Laurie Cassell
Justin Newlun
Stacey Jackson
Don McDonough
Scott McIver
Bryan Stookey

CITY OF PACIFIC

HISTORY

THE FIRST 100 YEARS

AGRICULTURAL ROOTS

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

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



Pacific School

RAILROADS BRING CHANGE

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

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



The Interurban Railway

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

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

TOUGH TIMES

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

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

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

CITY OF PACIFIC HISTORY

THE FOUNDING OF A CITY

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

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



Hillman's Land Sales

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

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

BUSINESS BEGINNINGS

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

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

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

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

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

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

CITY OF PACIFIC HISTORY

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

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

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



Campbell's Service Station

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

DEVELOPMENT BRINGS CHANGE

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



Present City Hall

CITY OF PACIFIC

CITY SERVICES

PUBLIC SAFETY

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

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

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

UTILITIES

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

WATER ACCOUNTS	1874
SEWER ACCOUNTS	1811
STORM ACCOUNTS	1887

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

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

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

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

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

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

CITY OF PACIFIC

CITY SERVICES

EDUCATION

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

COMMUNITY SERVICES

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

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

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

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

BUDGET MESSAGE, MAYOR LEANNE GUIER

I am proud to present to you the City of Pacific 2021 Preliminary Budget. This document addresses the critical issues and mandates facing Pacific within the limits of the City's resources. As the principal policy statement, the budget is a tool for management, accounting, communications, and planning decisions. In addition, it provides a financial plan and operations guide for implementing the various City programs and services.

With the unexpected onset of the Covid-19 Pandemic in March of this year we addressed and implemented safety policies in staff telecommuting, workspace upgrades, public accessibility changes and the new model of meetings by teleconference. We have met community needs by providing assistance through the Coronavirus Relief Funds (CARES Act) to assist over 100 families with rent, utilities and other basic needs (exceeded \$250,000).

What the City of Pacific does:

- Protects people, homes, businesses
- Manages impacts of growth
- Builds capital facilities
- Maintains and manages streets
- Provides park and recreation activities
- Manages water, sewer, and storm water
- Protects the environment
- Facilitates economic development through support of local businesses and growth opportunities

As we look forward, this budget was developed with three perspectives in mind: our situation today, our shared priorities, and our plan for the future. We live in one of the fastest growing areas in the South County and Washington State. This presents significant challenges and opportunities, and I am proud to present a balanced budget that always attempts to invest in our future by starting with saving money in our reserve funds while adding needed services and equipment for the future. This will prove to be a challenge in 2021 as the general fund will experience a shortfall (expenditures greater than revenues) due to Municipal court costs exceeding revenues significantly (\$243,000) and tax revenues projected to decrease by nearly \$270,000.

BUDGET MESSAGE, MAYOR LEANNE GUIER

Strong effort has been made to maximize the level of public services while minimizing the level of debt and maintaining necessary reserves. 2021 operations are to be funded from 2021 revenues and 2020 ending fund reserves. Expenditures and revenues have been budgeted conservatively while considering recent historical trends and current economic indicators.

Adequate reserve levels are a necessary component of the City's overall financial management strategy and key factor in external agencies' measurement of the City's financial strength. The City of Pacific has managed to maintain appropriate reserve levels in the General Fund as required by the City's Municipal Code (PMC) by following "best practices" established by the Government Finance Officers Association (GFOA). While the Water and Stormwater funds are maintaining fund balance reserves that are in line with GFOA best practices (45 days of operating expenses), the Sewer Fund is not. This will be addressed in 2021 by conducting a rate study by an outside consulting agency.

It is of critical importance that the enterprise funds maintain healthy reserve levels while also supporting the utility capital funds in replacing necessary aging infrastructure. Though there is a minimal to zero increase in utility rates in 2020, the new rate study will help guide City leadership in establishing the proper rates over the next five years. This will ensure that the utility funds are able to financially maintain operations that are compliant with State and Federal Law, while also providing the necessary capital reserves to replace aging infrastructure. The 2021 budget is prepared with this in mind to promote a healthy financial outlook for Pacific.

2021 BUDGET OVERVIEW

- Includes a Cost of Living Adjustment (COLA) increase for both of the represented group of employees.
- Proposes capital expenditures in Street, Stormwater, Water, and Sewer.
- Association of Washington Cities (AWC) benefit rates will experience 4% increase in 2021 except for the Police Chief (different carrier) will have a 5% rate increase. The represented employees' benefits (Northwest Administrators) will see a 1.5% increase in 2021.

BUDGET MESSAGE, MAYOR LEANNE GUIER

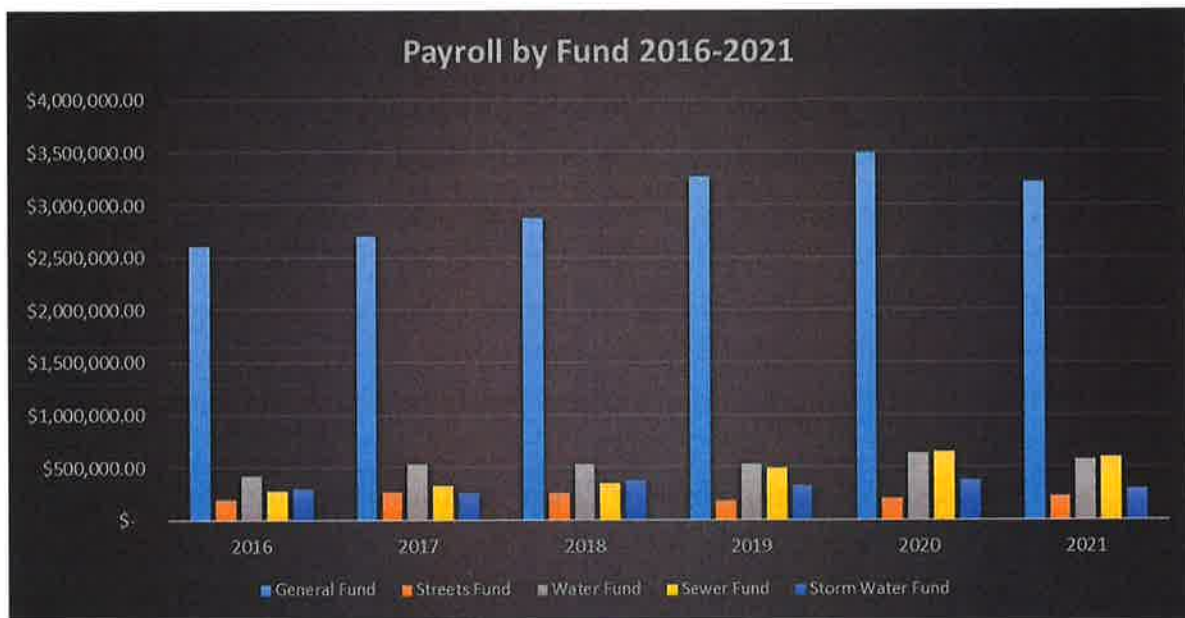
2021 BUDGET OVERVIEW CONTINUED

- Proposes no increase in utility rates (Water, Sewer and Stormwater) though the proposed rate study may identify necessary rate changes to facilitate balances to meet City Code in reserves as well as accounting for ongoing infrastructure reliability (capital). King County Metro increases its rate by every other year and 2021 will see a “pass-thru” increase of 2%.
- Proposes the continuing staff work on departmental updates of the City’s New Website.
- Proposes the completion of the Police Department building upgrade.
- Proposes the beginning of the Milwaukee avenue road project.
- Proposes the continuation of the West Valley Highway road project.
- Proposes the continuation of the Stewart Road Project.
- Proposes the approval of an Interlocal agreement with the City of Orting to provide Informational Technology (IT) Systems Analyst support.
- Proposes the creation of a Roads revenue sharing policy coordinated with the General Fund Tax Revenues.
- Proposes the completion of a 5-year Roads Inventory Maintenance project schedule.
- Proposes the Comprehensive Plan update along with updating the City’s Buildable Lands Inventory.
- Proposes legal and professional fees for code compliance issues and updating non-complaint City Code.
- Proposes the updating and implementation of the City Council’s Strategic Master Plan.
- Proposes the addition of one full time maintenance worker I (back fill) employee in the Public Works Department.

As a result of the overall revenue decreases in this unprecedented year, it necessitated that many surrounding cities make drastic cuts in personnel and services provided. Though Pacific had to make some changes, they were relatively minor. We found ourselves in a sound fiscal position to meet the needs and see us through this difficult season.

BUDGET MESSAGE, MAYOR LEANNE GUIER

Local government is a labor-intensive service industry and to maintain expected service levels, meet State mandates, perform required preventative infrastructure maintenance, and complete public works projects, the City must have adequate staffing. The payroll budget for 2021 will see an 8.2% decrease from 2020, which was up from 2019, 9.2% and 2018 (9.3%). Decreases are due to a reduction in management staff of the community services manager, a freeze in wages for nonunion staff, and a drop in COLA (cost of living adjustment) for union staff.



At this time, I am presenting the Pacific City council with a proposed 2021 general fund budget with \$4,768,742 in revenues and \$5,209,004 in expenditures. Starting General Fund Carry Over is projected to be \$2.5M. Total cash position is projected to decrease in 2021 by \$1.89M due mostly to decreased revenues and the completion of capital municipal building, road and utility projects.

Leanne Guier



OUR GUIDING BUDGET PRINCIPALS

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

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

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

Three primary strategic objectives:



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



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



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

CITY OF PACIFIC

2021 BUDGET CALENDAR

MARCH-AUGUST

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

SEPTEMBER

- SEPTEMBER 14TH: BUDGET REQUEST TO ALL DEPARTMENT HEADS
- SEPTEMBER 14-27: DEPARTMENT HEADS PREPARE ESTIMATES OF REVENUE & EXPENDITURES. CLERK PREPARES ESTIMATES FOR DEBT SERVICE & ALL OTHER ESTIMATES
- SEPTEMBER 28TH: BUDGET ESTIMATES FROM DEPARTMENT HEADS FILED WITH CLERK

OCTOBER

- OCTOBER 1ST: CLERK PROVIDES ESTIMATES FILED BY DEPARTMENT HEADS TO MAYOR/MANAGER SHOWING COMPLETE FINANCIAL PROGRAM
- OCTOBER 5TH: MAYOR/MANAGER PROVIDES COUNCIL WITH ESTIMATES OF REVENUES FROM ALL SOURCES INCLUDING ESTIMATES PREPARED BY CLERK FOR CONSIDERATION OF SETTING PROPERTY TAX LEVY.
- MID-OCTOBER TO MID-NOVEMBER: SUGGESTED PUBLIC HEARING ON REVENUE SOURCES INCLUDING POSSIBLE INCREASES IN PROPERTY TAX

NOVEMBER

- NOVEMBER 2ND: MAYOR/MANAGER PREPARES PRELIMINARY BUDGET & MESSAGE & FILES WITH COUNCIL & CLERK
- NOVEMBER 1-18: PUBLICATION NOTICE OF PRELIMINARY BUDGET & FINAL HEARING
- NOVEMBER 1-25: PUBLIC HEARING(S) ON PRELIMINARY BUDGET. PUBLIC HEARING ON REVENUE SOURCES FOR LEVY SETTING.
- NOVEMBER 20TH: COPIES OF BUDGET AVAILABLE TO PUBLIC
- NOVEMBER 30TH: PROPERTY TAX LEVIES SET & FILED WITH COUNTY

DECEMBER

- DECEMBER 7TH: FINAL BUDGET HEARING
- DECEMBER 31ST: BUDGET ADOPTION

2021 CITY OF PACIFIC BUDGET ORDINANCE

CITY OF PACIFIC WASHINGTON ORDINANCE NO. 2020-2036

AN ORDINANCE OF THE CITY OF PACIFIC, WASHINGTON, ADOPTING THE BUDGET FOR THE YEAR 2021 AND SETTING FORTH THE ESTIMATED REVENUES AND APPROPRIATIONS.

WHEREAS, after notice as prescribed by law, the City Council held public hearings on the 2021 Proposed Budget on November 2, 2020, November 9, 2020 and November 16, 2020, at which time public testimony for or against any part of the budget were heard; and

WHEREAS, the 2021 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 2021 and being sufficient to meet the various needs of Pacific during 2021; and

WHEREAS, this ordinance was presented for review during a regular City Council workshop on November 16, 2020; and

WHEREAS, this ordinance was considered by the City Council for adoption during a regular City Council workshop on November 23, 2020;

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 2021 is hereby adopted at the fund level in its final form and content.

Section 2. Estimated resources, including beginning fund balances, for each separate fund of the City of Pacific, and aggregate total for all funds combined, for the year 2021 are set forth in summary form, and are hereby appropriated for expenditure during the year 2021 as set forth below:

Section 3. Attachment "A" is adopted as the 2021 Salary schedule and the 2021 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.

2021 CITY OF PACIFIC BUDGET ORDINANCE

FUND	FUND NAME	ESTIMATED RESOURCES	APPROPRIATIONS
001	GENERAL FUND	\$ 6,955,737	\$ 6,955,737
098	GENERAL FUND EQUIPMENT RESERVE	\$ 264,605	\$ 264,605
099	GENERAL FUND CUMULATIVE RESERVE	\$ 529,626	\$ 529,626
101	STREET FUND	\$ 596,747	\$ 596,747
107	TOURISM FUND	\$ 200,470	\$ 200,470
209	LID 6 REDEMPTION FUND	\$ 821,578	\$ 821,578
210	LID 6 RESERVE FUND	\$ 480,427	\$ 480,427
300	MUNICIPAL CAPITAL IMPROVEMENTS	\$ 372,646	\$ 372,646
301	STREETS CAPITAL IMPROVEMENT FUND	\$ 1,889,694	\$ 1,889,694
305	PARKS CAPITAL IMPROVEMENT FUND	\$ 227,788	\$ 227,788
308	VALENTINE ROAD PROJECT FUND	\$ 23,186	\$ 23,186
309	WEST VALLEY	\$ 766,013	\$ 766,013
310	STEWART/THORNTON AVE RD PROJECT	\$ 2,544,095	\$ 2,544,095
333	FIRE CAPITAL IMPROVEMENT	\$ 267,072	\$ 267,072
401	WATER FUND	\$ 2,425,280	\$ 2,425,280
402	SEWER FUND	\$ 3,140,405	\$ 3,140,405
404	WATER REVENUE BOND REDEMPTION	\$ 344,187	\$ 344,187
406	WATER CAPITAL IMPROVEMENT FUND	\$ 956,148	\$ 956,148
408	SEWER CUMULATIVE FUND	\$ 274,981	\$ 274,981
409	STORMWATER FUND	\$ 1,306,535	\$ 1,306,535
410	STORMWATER FACILITY FUND	\$ 546,823	\$ 546,823
411	PIERCE COUNTY WATER AREA FUND	\$ 293,128	\$ 293,128
499	UTILITIES EQUIPMENT RESERVE FUND	\$ 918,990	\$ 918,990
601	CUSTOMER DEPOSITS FUND	\$ 10,320	\$ 10,320
630	DEVELOPER DEPOSITS FUND	\$ 137,461	\$ 137,461
640	ALGONA COURT FUND	\$ 96,753	\$ 96,753
	TOTAL ALL FUNDS	\$ 26,390,695	\$ 26,390,695

ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE 14TH DAY OF DECEMBER, 2020.

APPROVED



Leanne Guier, Mayor

ATTEST



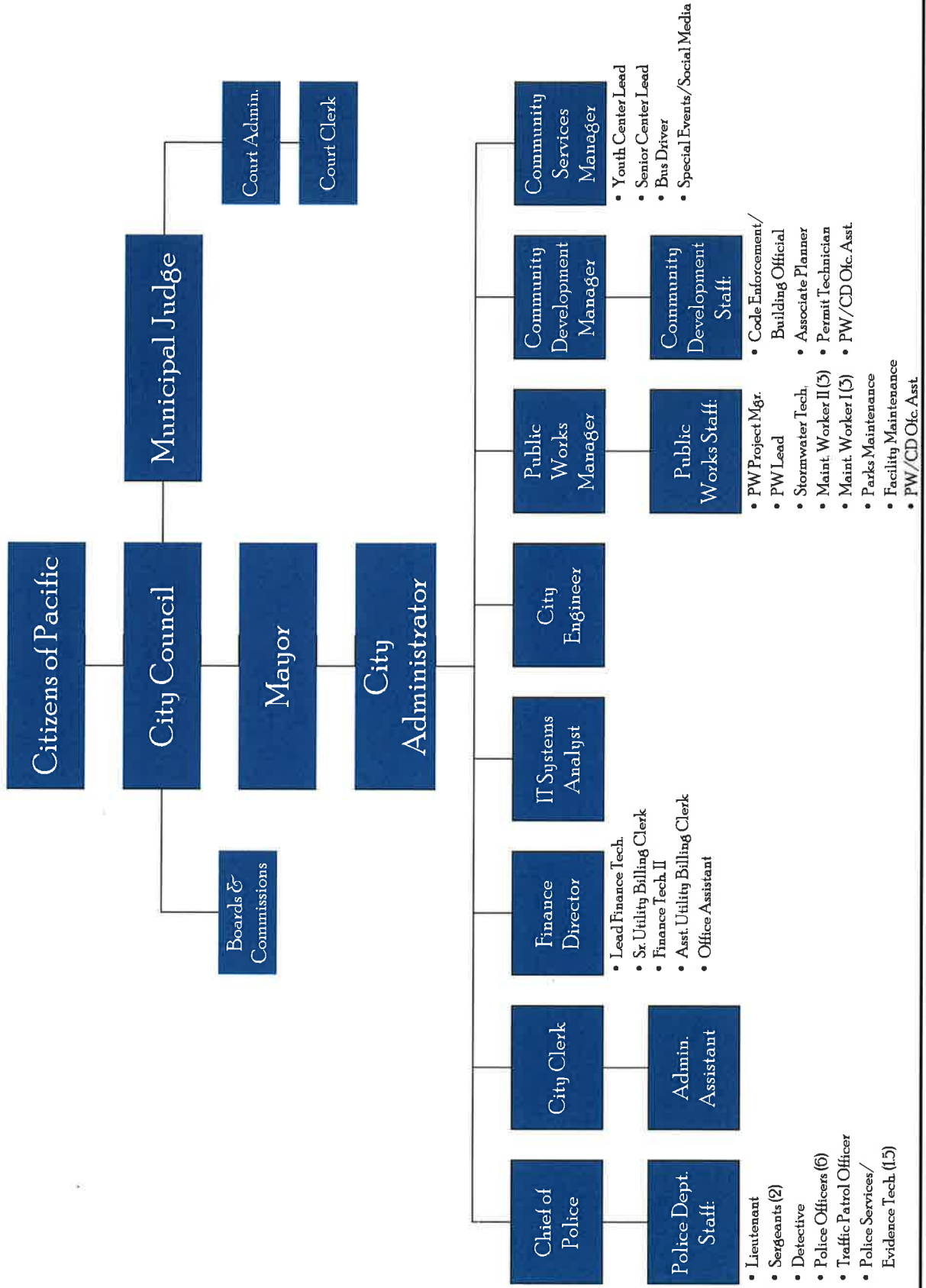
Laurie Cassell, City Clerk

APPROVED AS TO FORM:



Kinnon Williams, City Attorney

City of Pacific 2021 Organization Chart



CITY OF PACIFIC

2021 SALARY & AUTHORIZED FTE SCHEDULE

DEPARTMENT	POSITION	FULL TIME EQUIVALENTS	MONTHLY SALARY RANGE		ANNUAL SALARY RANGE	
			Minimum	Maximum	Minimum	Maximum
Council	Elected Mayor	1	750	750	9,000	9,000
	Elected Council Member	7	200	200	2,400	2,400
	<i>Elected Official Total</i>	<i>8</i>				
Admin.	City Administrator/Finance Director	1	9,249	11,249	110,988	134,988
	City Clerk	1	5,634	7,634	67,611	91,611
	Information Technology Analyst	1	6,083	8,083	73,000	97,000
	Administrative Assistant	1	3,800	4,406	45,605	52,869
	<i>Administration Total</i>	<i>4</i>				
Community Development	Community Development Manager	1	7,230	9,230	86,764	110,764
	Building Inspector	1	5,261	6,099	63,128	73,183
	Associate Planner	1	5,261	6,099	63,128	73,183
	Permit Technician	0.8	4,814	5,581	57,771	66,973
	Office Assistant (<i>shared w/PW</i>)	0.3	3,183	3,690	38,194	44,277
	<i>Community Development Total</i>	<i>4.1</i>				
Community Services	Youth Center Lead	1	3,690	4,277	44,277	51,329
	Event/Social Media Coordinator	1	3,690	4,277	44,277	51,329
	Senior Center Lead	1	3,582	4,153	42,987	49,834
	Bus Driver/Activities Coordinator	1	3,377	3,914	40,520	46,974
	<i>Community Services Total</i>	<i>4</i>				
Court	Court Administrator	1	5,415	7,415	64,983	88,983
	Court Clerk	1	4,277	4,959	51,329	59,505
	<i>Court Total</i>	<i>2</i>				
Finance	Lead Finance Technician	1	5,261	6,099	63,128	73,183
	Senior Utility Clerk	1	4,814	5,581	57,771	66,973
	Finance Technician II	1	4,814	5,581	57,771	66,973
	Utility Billing Assistant	1	3,377	3,914	40,520	46,974
	Office Assistant	1	3,183	3,690	38,194	44,277
	<i>Finance Total</i>	<i>5</i>				
Police	Police Chief	1	11,387	13,387	136,650	160,650
	Police Lieutenant	1	9,117	10,403	109,407	124,840
	Police Sergeant	2	7,906	8,723	94,868	104,671
	Police Detective	1	5,639	7,535	67,666	90,414
	Police Officer	6	5,320	7,108	63,836	85,297
	Traffic Patrol Officer	1	5,320	7,108	63,836	85,297
	Police Services/Evidence Technician	1.5	4,674	5,419	56,089	65,022
	<i>Police Total</i>	<i>13.5</i>				
Public Works	Public Works Manager	1	7,938	9,938	95,259	119,259
	City Engineer	1	8,113	10,113	97,360	121,360
	Public Works Program Coordinator	1	5,261	6,099	63,128	73,183
	Public Works Lead	1	5,261	6,099	63,128	73,183
	Stormwater Technician	1	4,959	5,749	59,504	68,982
	Maintenance Worker III	1	4,959	5,749	59,504	68,982
	Maintenance Worker II	3	4,674	5,419	56,089	65,022
	Parks Maintenance	1	4,406	5,107	52,869	61,290
	Maintenance Worker I	2	4,153	4,814	49,834	57,772
	Facilities Maintenance	1	3,582	4,153	42,987	49,834
	Office Assistant (<i>shared w/CD</i>)	0.3	3,183	3,690	38,194	44,277
	<i>Public Works Total</i>	<i>13.3</i>				
			HOURLY RATES			
Public Works	Seasonal Public Works Crew (2)		18.36			
Comm. Svcs.	Summer Youth Help		15.00			
<i>Total Authorized & Budgeted Staff</i>		<i>53.9</i>				

EXECUTIVE



EXECUTIVE DEPARTMENT

LEANNE GUIER, MAYOR
RICHARD GOULD, CITY ADMINISTRATOR

MISSION

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

VISION

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

THE ORGANIZATION

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

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

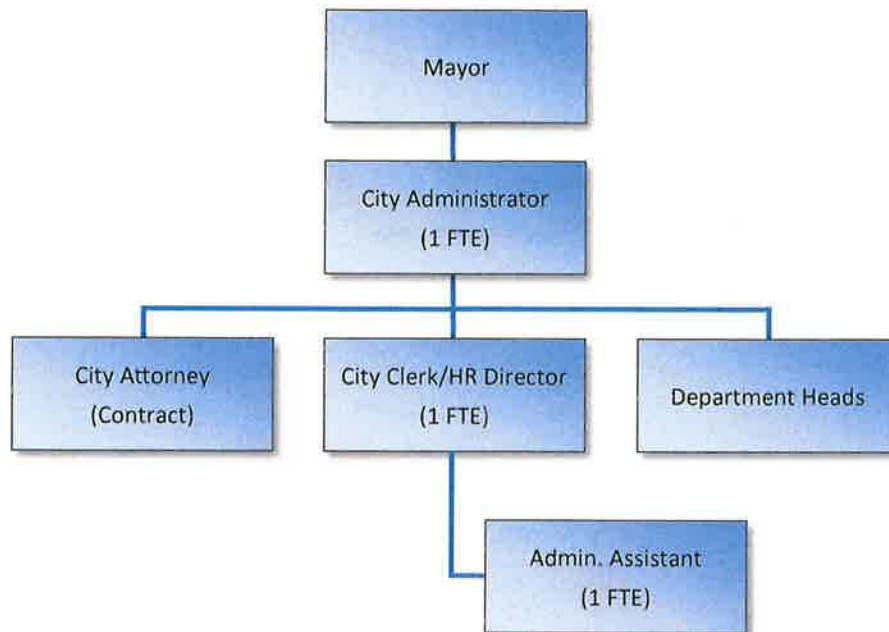
2020 ACCOMPLISHMENTS

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

2021 GOALS

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

ORGANIZATION CHART



LEGISLATIVE



CITY COUNCIL

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

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

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

FINANCE



FINANCE DEPARTMENT

RICHARD GOULD, FINANCE DIRECTOR

MISSION

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

VISION

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

THE ORGANIZATION

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

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

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

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

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

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

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

FINANCE DEPARTMENT

RICHARD GOULD, FINANCE DIRECTOR

Investment of City funds – the City’s idle cash is invested with the Local Government Investment Pool (LGIP) and US Agency Bonds.

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

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

2020 FINANCE DEPARTMENT ACCOMPLISHMENTS

- Processed CARES small business grants and utility and rental assistance program
- Small City meetings done virtually to discuss financial and admin impact of the Pandemic
- Created and implemented Pandemic Preparedness Plan, Telecommuting Policy and Employee Safety Health Check policies and procedures
- Set up every employee with an at-home “office” for telecommuting
- Maintained financial management during a pandemic
- Prepared for 2018-2019 Biennial audit AND reduced the cost of the audit by almost 20%

2021 FINANCE DEPARTMENT GOALS

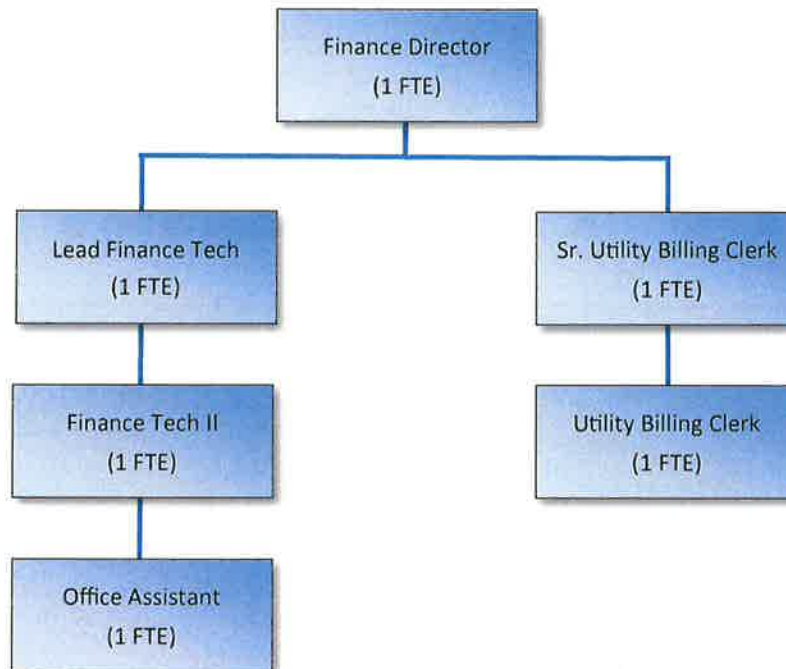
ADMINISTRATION

- Work with the Mayor to implement a plan to reopen City Hall
- Manage Inter-Local Agreement with the City of Orting
- Obtain ICMA accreditation
- Complete negotiations with the Uniformed Union Teamsters 117 for new Collective Bargaining Agreement
- Ratify Collective Bargaining Agreement with the Public Works/Clerical Union Teamsters 117
- Continue to facilitate, in conjunction with the Mayor, the Council preparation of the City’s Strategic Plan
- Oversee department head training regarding management of staff
- Work with the Mayor and Community Development department on Economic Development opportunities for the City

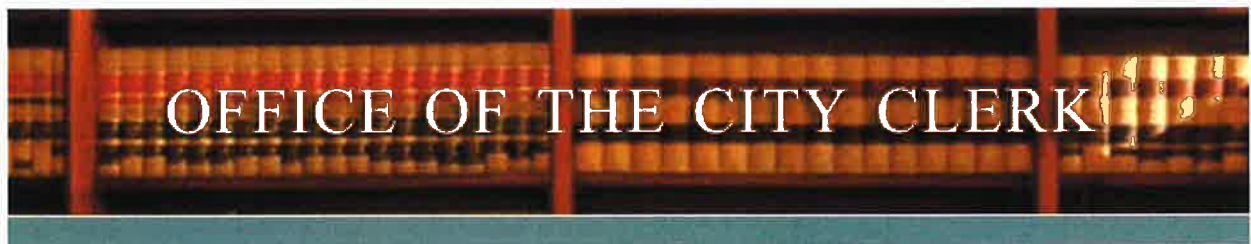
FINANCE

- Perform 2020 State audit in late 2021
- Preparation of the 2022 Annual Budget
- Implement Fixed Asset tracking software with BIAS
- Monthly financial reports—available on City’s website
- Monitor monthly financial reports to mitigate financial damage to our City
- Continue training through Washington Financial Officers Association

ORGANIZATION CHART



CITY CLERK



ADMINISTRATION DEPARTMENT

LAURIE CASSELL, CITY CLERK

MISSION

The goal of the Pacific City Clerk's office is to be the information resource center for the Mayor, Council Members, City Administrator, City staff and public for accurate and timely access to all official activities and publications. The City Clerk's office is dedicated to serving the needs of our public and internal customers in a friendly, professional and cooperative manner.

THE ORGANIZATION

The City Clerk serves as Clerk of the City Council and custodian and manager of all official records and legal documents of the City. This department plans, organizes and implements all City Clerk functions including preparation for City Council meetings, required legal notification of various meetings; recordings and preparation of official minutes of all proceedings.

The division is responsible for compliance with laws pertaining to public records and disclosure. The City Clerk is the designated City License Officer to collect license fees and issue licenses to qualified businesses. This position coordinates employee benefit programs, employee recruitment and orientation and the development and implementation of personnel policies. The position provides liaison with the City's insurance carrier and coordinates risk management functions.

2020 ACCOMPLISHMENTS

- Inventoried the central filing room with FreeDoc pending destruction of 221 boxes of records and pending transfer of 46 archival boxes to the Washington State Archives Division
- Scanned and organized all Ordinances and Resolutions; filed in shared drive and updated website
- Smarsh Software platform for capturing text messages
- Pacific Municipal Code remains updated
- Reviewed and streamlined City contracts in centralized filing cabinet
- All Meeting minutes prepared and approved to date
- Updated the vehicle titles and kept City asset list updated with RMSA

2021 GOALS

- Maintenance of Website and Social Media
- Achieve Well City Award
- Review and update Personnel Policies
- Continue reorganization of contract files
- Build on training using RMSA-U for all employees
- Keep Pacific Municipal Code updated
- Records Management for location, maintenance, destruction and archival records
- Install an organized shelving system in the central file room
- Public Records Act Rules

COMMUNITY DEVELOPMENT



COMMUNITY DEVELOPMENT DEPARTMENT

JACK DODGE, MANAGER

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

MISSION

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

VISION

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

THE ORGANIZATION

Community Development will work closely with the public to protect the City's quality of life and small town character while fostering a strong economic base, protecting the City's natural resources and providing a safe living and work environment.

Building Services – Building Services reviews building plans and conducts building inspections to insure the safe occupancy of buildings. Both current planning and building services oversee the permit counter, which provides information, responds to questions, reviews permit applications and takes in permit applications.

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

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

Code Compliance: Code Compliance is charged with gaining conformance to specified Pacific Municipal Code (PMC) provisions and regulations, including in part, the following: zoning code infractions, abandoned vehicles, illegal parking of vehicles/RVs, a wide variety of nuisances (such as the illegal dumping of garbage), and sign issues.

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

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

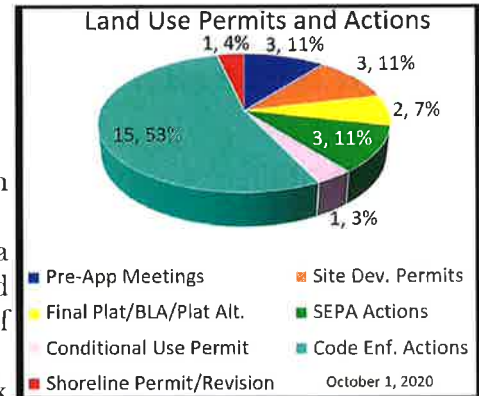


COMMUNITY DEVELOPMENT DEPARTMENT

JACK DODGE, MANAGER

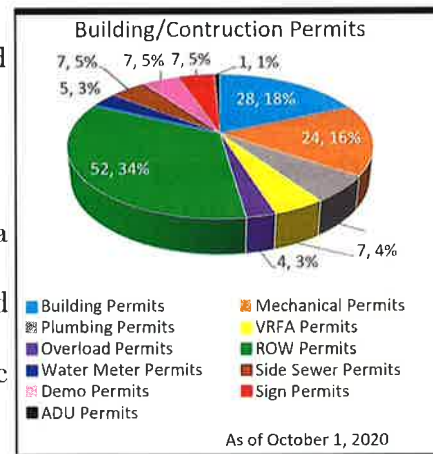
2020 ACCOMPLISHMENTS

- Issued over 150 construction permits
- Processed over 600 land use actions/permits
- 20 code enforcement actions processed
- Revised Chapter 23.40 Floodplain regulations
- Revised and adopted multiple regulations and policies
- Revised and updated the Comprehensive Plan Amendments
- Coordinated with the Port of Seattle and the Auburn Area Chamber of Commerce on a Business Retention and Expansion (BRE) survey to determine the impacts of COVID-19 on City businesses
- Provided staff support at 12 Planning Commission and Park Board meetings
- Provided King County with required information for the "Buildable Lands Survey"

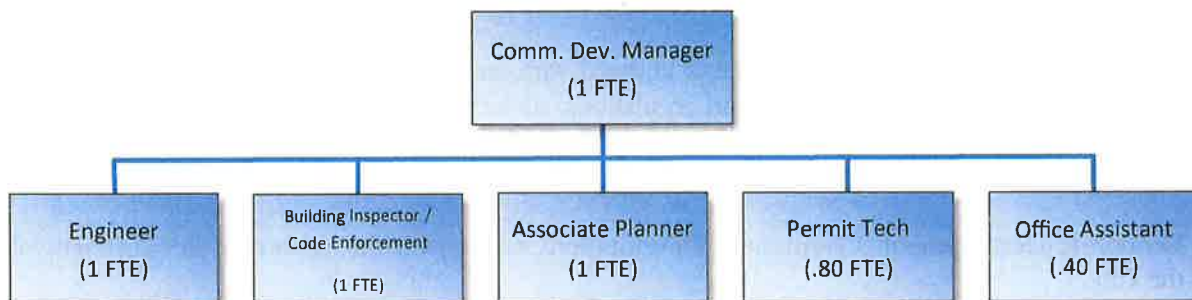


2021 GOALS

- Continue to provide efficient, quality review for all permits and actions
- Implement the installation of permit tracking software
- Continue code enforcement and close code enforcement cases
- Complete all updates to the Comprehensive Plan
- Continue working with the Port of Seattle and Auburn Area Chamber of Commerce on economic development in the City
- Update Title 16 of Pacific Municipal Code—Land Use and Environmental Procedures
- Continue to update Title 20—Zoning as necessary (update Use Charts, provide criteria for administrative interpretations, etc.)



ORGANIZATION CHART



PUBLIC WORKS



STREETS



WATER



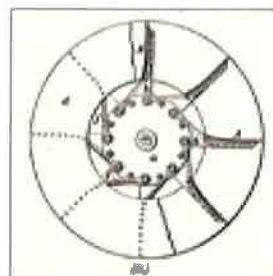
SEWER



STORMWATER



PARKS



ENGINEERING

PUBLIC WORKS DEPARTMENT

JIM MORGAN, MANAGER

MISSION

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

VISION

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

THE ORGANIZATION

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

ADMINISTRATION & ENGINEERING

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

2020 Accomplishments	2021 Goals
<ul style="list-style-type: none">• Completed Capital Facilities Projects:<ul style="list-style-type: none">➢ Interurban Trail construction➢ Skinner Road re-construction➢ Butte Avenue SE (4th to County Line Road reconstruction➢ Community Center remodel➢ Processed approximately 325 Work Orders➢ Constructed two sewer flush stations➢ Annual maintenance on all ponds➢ Provided inspection on multiple private development projects➢ Sidewalk ramp replacement➢ Smoke tested sewer system➢ Tacoma Boulevard sewer pump station upgrade➢ Constructed numerous COVID-19 partitions	<ul style="list-style-type: none">• Equipment:<ul style="list-style-type: none">➢ Utility Line camera➢ Vector Truck upgrade• Grant/Low Interest Loan Application<ul style="list-style-type: none">➢ Transportation Improvement Board<ul style="list-style-type: none">◆ Complete Streets application◆ West Valley construction (Pierce Co.)➢ WA State Department of Ecology<ul style="list-style-type: none">◆ Stormwater improvements◆ Sanitary Sewer Slip Lining➢ King County<ul style="list-style-type: none">◆ Sanitary Sewer Slip Lining➢ Public Works Trust Fund (PWTF)<ul style="list-style-type: none">◆ Sanitary Sewer Slip Lining

PUBLIC WORKS DEPARTMENT

JIM MORGAN, MANAGER

2021 CAPITAL FACILITIES PROJECTS

PROJECT	GRANT/LOAN AMOUNT	CITY FUNDS	PROJECTED EXPENSES
STREETS			
West Valley - KC ROW	\$ 630,000	\$ 100,000	\$ 700,000
Stewart Rd. - Valentine to Butte	\$ 4,777,200	\$ 200,000	\$ 2,000,000
Milwaukee Blvd. - 3rd Ave. S to 5th Ave. S	\$ 997,070	\$ 155,700	\$ 1,152,770
WATER			
Water Fill Station	n/a	\$ 30,000	\$ 30,000
Stewart Rd. - water line improvements	n/a	\$ 165,000	\$ 165,000
System leak detention	n/a	\$ 10,000	\$ 10,000
STORM			
NPDES - Annual	\$ 25,000	\$ -	\$ 25,000
Stewart Rd. - storm drainage improvements	n/a	\$ 340,000	\$ 340,000
Milwaukee Blvd. - 3rd Ave. S to 5th Ave. S	n/a	\$ 150,000	\$ 150,000
Storm system cleaning	n/a	\$ 75,000	\$ 75,000
SEWER			
Pump station upgrade design - West Cedar Glen	n/a	\$ 80,000	\$ 80,000
RECREATION FACILITIES			
Park irrigation	n/a	\$ 25,000	\$ 25,000
Pacific Meadows planning	n/a	\$ 50,000	\$ 50,000
PUBLIC FACILITIES			
PW vehicle storage facility construction	n/a	\$ 125,000	\$ 125,000
City Hall - HVAC and flooring	n/a	\$ 300,000	\$ 300,000
TOTAL	\$ 6,429,270	\$ 1,805,700	\$ 5,227,770

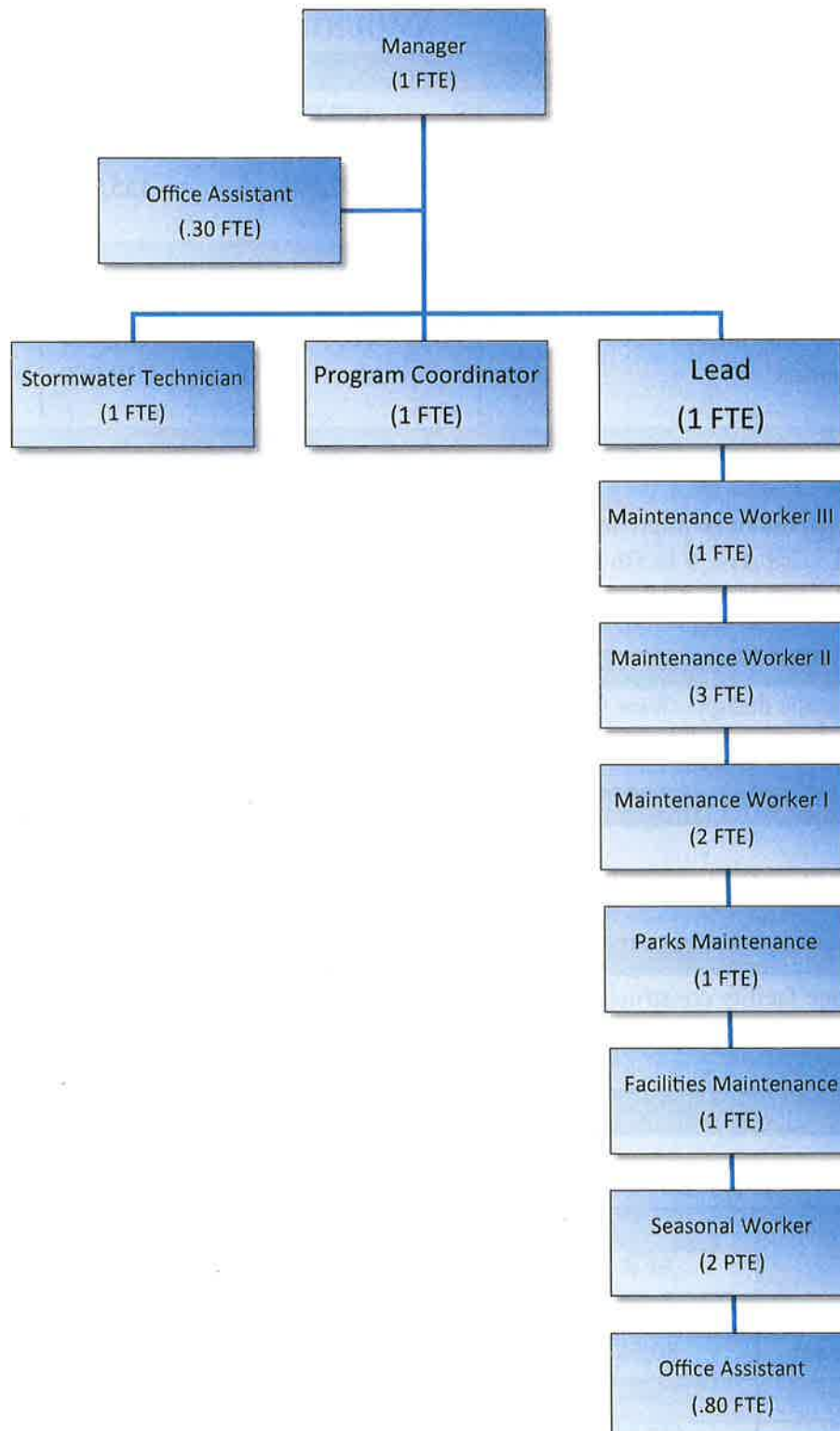
2021 UTILITY RATES

	2020		2021	
	SFR	COM	SFR	COM
Water	49.50	71.90	49.50	71.90
Sanitary Sewer	80.58	115.11	82.62	118.03
Storm Water	23.82	200.98	23.82	200.98
TOTAL	153.90	387.99	155.94	390.91

PUBLIC WORKS DEPARTMENT

JIM MORGAN, MANAGER

ORGANIZATION CHART



POLICE



Police Department

Craig Schwartz, Chief of Police

MISSION

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

VISION

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

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

VALUES

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

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

THE ORGANIZATION

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

ADMINISTRATION

The Administration of the Department consists of the Chief of Police, the Police Specialist, and the proposed full time Office Assistant. The Chief is responsible for the overall management and administration of the Police Department. The Police Specialist is responsible for all records related matters as well as overall evidence management. The expenditures in this division are used to fund these positions, necessary materials and services for administering the department, and some overall departmental expenses.

OPERATIONS

The Chief is responsible for the overall operations of the Department which consists of (1) Lieutenant, (2) Sergeants, (6) Patrol Officers, (1) Traffic Officer, and (1) Detective. The Lieutenant has supervisory responsibility over the two Sergeants, a Traffic Officer, and

Police Department

Craig Schwartz, Chief of Police

OPERATIONS CONTINUED

Detective. The Lieutenant is directly responsible for Crime Prevention and Community Education practices within the community as well as providing oversight to the Patrol function. The Chief of Police also serves as the Emergency Management Director in partnership with Public Works Management for the City of Pacific and is responsible for the maintenance and operations of the Comprehensive Emergency Management Plan as well as educating the citizens on awareness and preparedness.

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

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

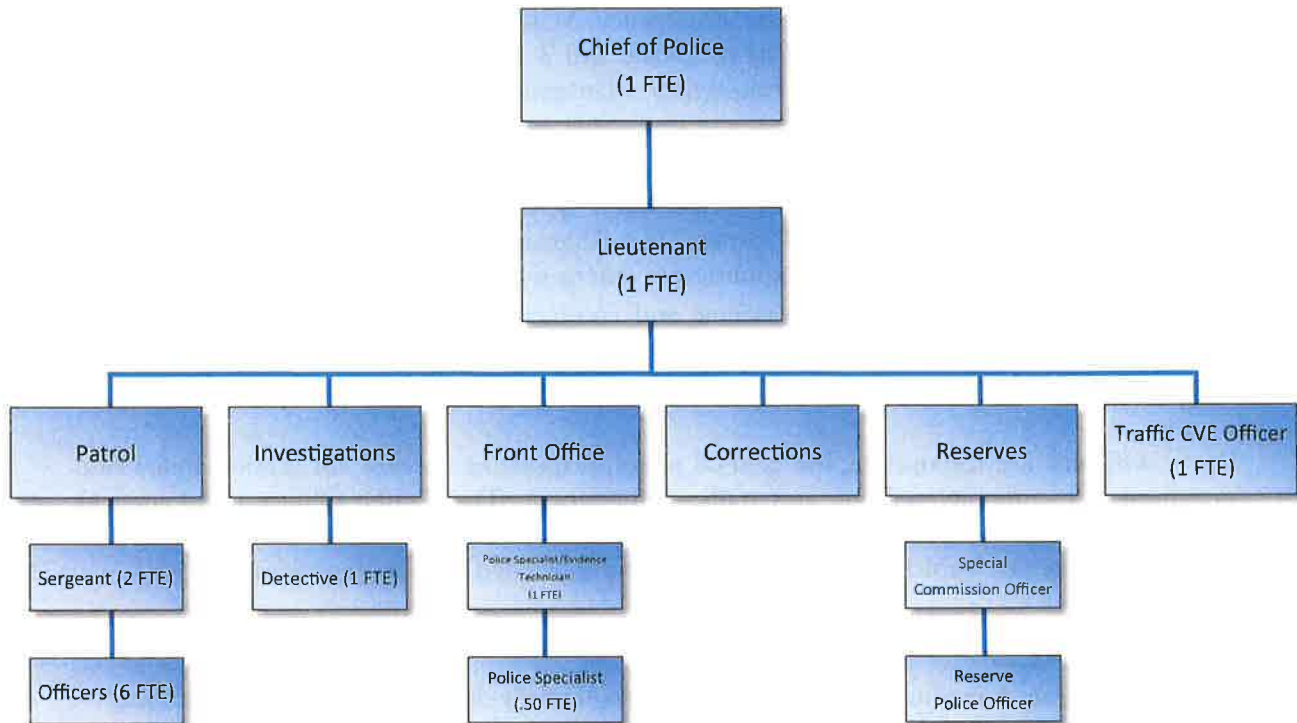
Patrol Officers are responsible for general patrol, responding to calls for service, initial case investigation community policing and traffic enforcement. The Traffic Officer is assigned to educate community members and enforce traffic laws, educate people via our Traffic School, provide Commercial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

2021 GOALS

- Regain accreditation through WASPC (potentially delayed due to COVID training restrictions)
- Gain skills to conduct workload/staffing study to evaluate schedule and resource allocation
- Maintain commissioned officer and civilian staffing to improve services for the front counter, evidence, records and community engagement
- Fully implement the mission, vision and values in every aspect of our work
- Reengage with community at public events (subject to COVID-19 restrictions)
- Increase traffic safety efforts department-wide by leveraging grant opportunities
- Create a Strategic Plan with community and staff input to set goals for the next 3-5 years
- Increase and improve training for staff:
 - Exceed minimum training requirements for all employees
 - Develop more employees as instructors in different disciplines
 - Conduct quarterly firearms and DT training and annual EVOC
 - Prioritize emergency management for all City staff
 - Establish a replacement schedule for equipment needs
 - Improve multi-jurisdictional training opportunities
- Improve facilities to maximize effectiveness of our building
- Complete Hazard Mitigation Plan
- Conduct workload and staffing study for department
- Build our UAS program

POLICE DEPARTMENT

CRAIG SCHWARTZ, CHIEF OF POLICE



COURT



MUNICIPAL COURT

KELLY RYDBERG, COURT ADMINISTRATOR

MISSION

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

VISION

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

THE ORGANIZATION

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

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

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

MUNICIPAL COURT

KELLY RYDBERG, COURT ADMINISTRATOR

2020 ACCOMPLISHMENTS

- As of 09/30/20, there were a total of 518 filings by Pacific Police Department and 456 by Algona PD
- As of 09/30/20 (after cancelling 9 court days, due to COVID-19), the Court held 2648 hearings
- Continual use of video court with SCORE jail along with utilizing the Zoom platform for hearings

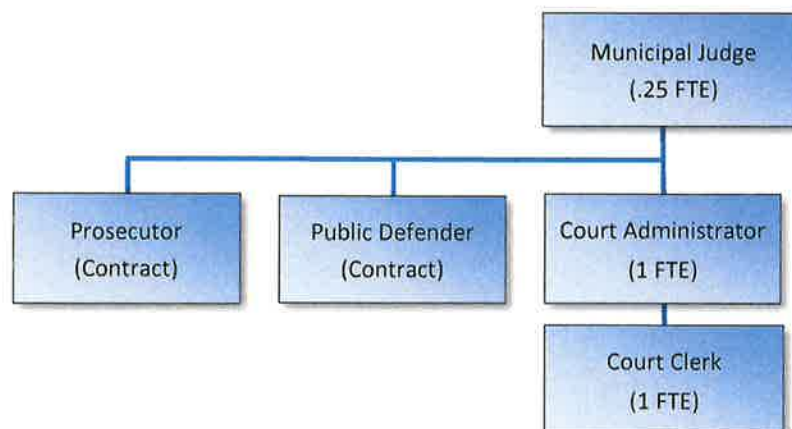
2021 GOALS

- Looking into paper “light” options for court files—storage space needed
- Continue with training through our court association (DMCMA)
- Continue scanning old collections files
- Continue serving the public with courteousness and ensure public trust and confidence by completing work accurately and timely

BUDGET COMMENTS

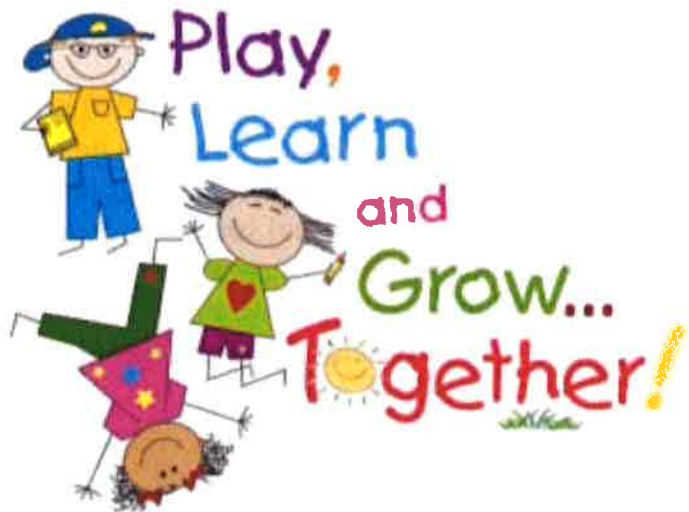
- Due to Legislation in 2018, there are some instances where the courts cannot impose a monetary penalty or fine on a person who has been determined to be indignant (unable to pay); alternative sentencing options must be utilized such as ordering community service hours or ordering days with work crew with the DOC program we have in place for jail alternatives to lower costs of incarceration for the City. Judges now have a requirement to determine someone’s ability to pay before a monetary penalty is imposed.

ORGANIZATION CHART



COMMUNITY SERVICES

Serving
SENIORS



Community Services Department

Richard Gould, Manager

MISSION

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

VISION

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

THE ORGANIZATION

Civic Center:

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

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

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

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

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

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

Senior Center:

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

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

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

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

Community Services Department

Richard Gould, Manager

2020 ACCOMPLISHMENTS

- Adopted Senior Nutrition program to fit a take-out and delivery model
 - Free meal for ALL every Monday
 - Catholic Community Services meal packaged and distributed Tuesday-Friday
 - Established weekly “Grab and Go” event every Friday, featuring fresh product and groceries
- Adapted use of Activity Bus to suit the needs of our Seniors
 - Meals delivered daily to help keep people safe and at home
 - Delivery of monthly newsletter containing public health information and activities
 - Facilitated two adopted “events”, Senior Day and Ice Cream Social at Rainier Vista for social and emotional health
 - Designed safe ways to continue bus trips to essential locations including grocery stores. Three riders at a time, masks required, full sanitation.
- Distributed meals to children 1-18 daily with support of Auburn School District
 - Add to ASD meals with weekend food packs every Friday (“Pack the Pack”)
 - Mask distribution through meal service
 - Increased partnership with King County Library distributing books through meal services
 - Created unique take home activities for children and families
- Increased overall outreach and connection to people in the City
 - Distribution of informational flyers through meal services, promoting resources and increasing engagement on social media, telling all unique visitors what our City has to offer
 - Established weekly email newsletter, Pacific Pulse

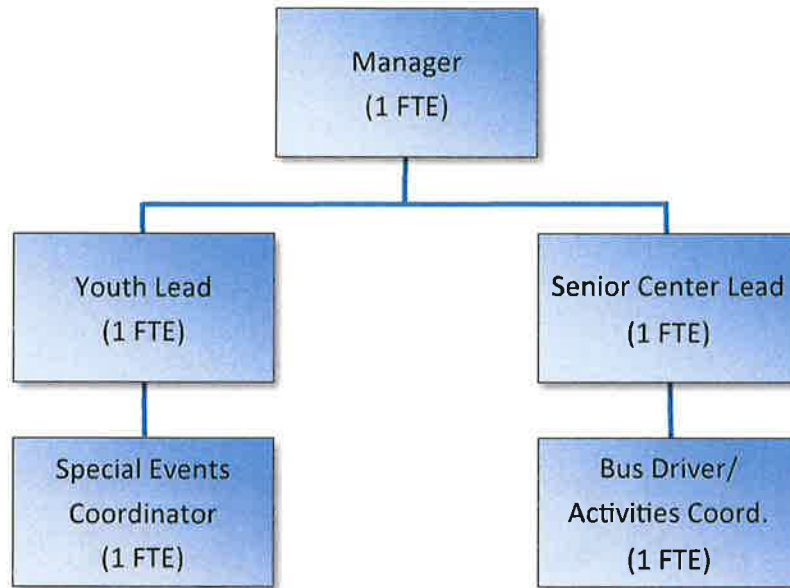
2020 GOALS

- Continue newly established outreach efforts and channels via Social Media and the Pacific Pulse newsletter
- Establish a lasting connection with minority and underrepresented groups in our community
- Develop programming and impact of the Resource Navigator
- Have a consistent presence in the community outside of our buildings
 - Promoting availability for consultations
 - Establishing support groups
- Establish new community events as public health guidelines permit
 - Monthly community meal
 - Pacific Talent Show
 - Senior’s Prom

Community Services Department

Richard Gould, Manager

ORGANIZATION CHART



BUDGET REPORTS

GENERAL FUND SUMMARY

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

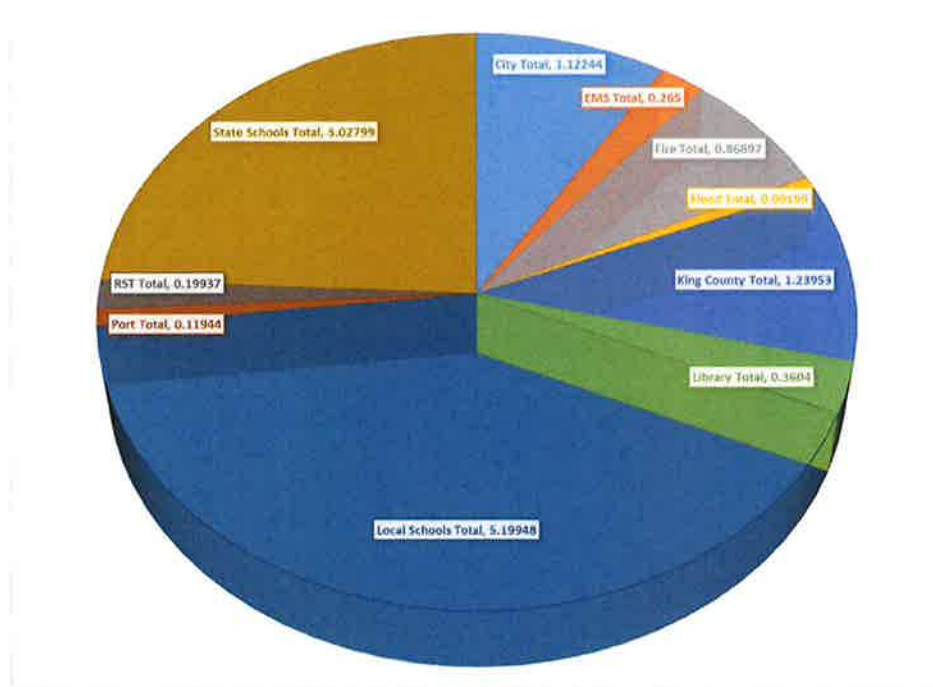
GENERAL FUND REVENUE SOURCES

EXPLANATION OF MAJOR REVENUE SOURCES-2020

General Fund

- Property Tax

Property taxes play an essential role in the finances of the municipal budget. State law limits the City to a \$3.60 levy per \$1,000 assessed valuation. Since the City belongs to the King County Library District (\$0.50 of total tax levy) and a Fire District (\$1.50 of total tax levy), these two amounts must be deducted from the \$3.60 leaving the City with the authority to levy \$1.60 for its own purposes. The levy amount must be established by ordinance by November 30th prior to the levy year.



The estimates Fire Rate is 0.86441 and the estimated Library rate is 0.33289 leaving \$2.4027 for the City (maximum statutory rate with a lid-lift).

Taking into account the median assessed value of a home in Pacific (\$311,000 up from last year's \$289,000) the annual taxes of \$3,885.82 is up from last year's taxes of \$3,126.29. This is driven by the 2020 tax rate per \$1,000 of AV (assessed valuation) \$12.49 which is increased over the AV of \$10.82 from 2019.

The allowable levy rate that the City may take of 1.09791 is down from last year's 1.12244. The increase in property taxes will be limited by the 1% limit factor plus new construction which is approximately \$1.60 per \$1,000 assessed valuation (maximum non-voted). The City will see an increase in revenue due to appreciation of existing property, new construction and improvements.

The increase in property tax collections to the City will be approximately \$23,397 (last years was over \$46,000).

- 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. *Projected Sales Tax for 2021 is \$1M which will be 5-10% lower than 2020.*

- 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. *Projections for 2021 are for a 5% drop from 2020 which is down currently by 8.2% from 2019.*

- Business & Occupation Tax (B&O)

The B&O tax is .2% and is *projected to bring in \$942K during 2021 down from 2020 by approximately \$70K (7%).*

- 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.

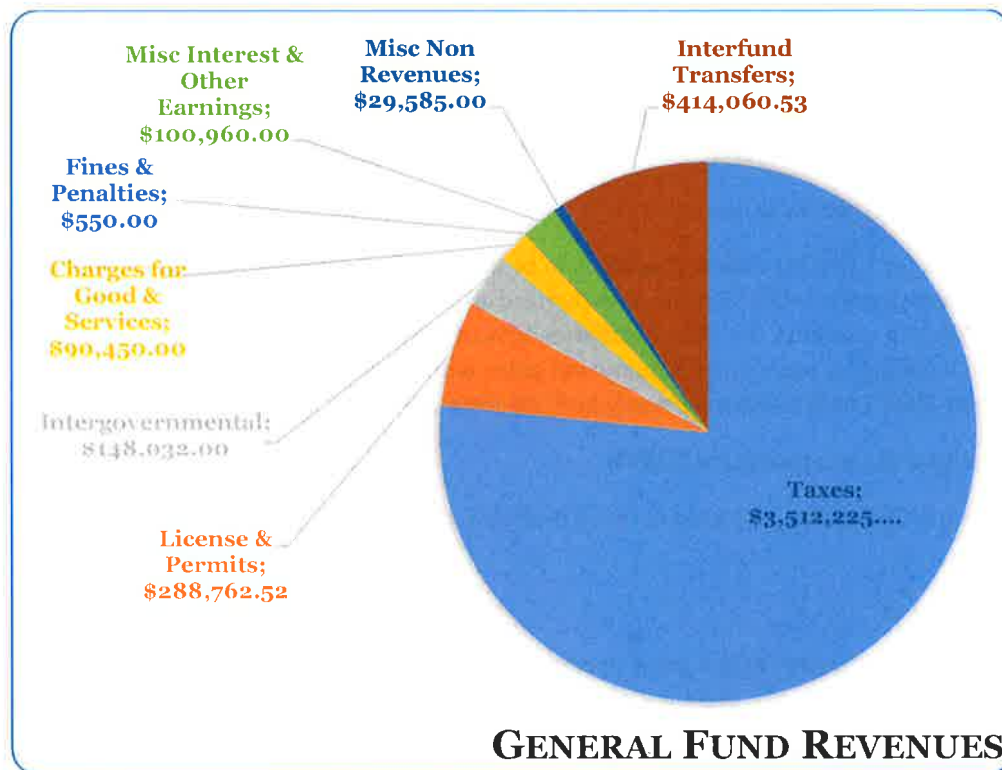
- License and Permit Fees

Estimated amount to receive in 2021 of \$288,763 down by 3% from 2020 (\$10K).

- State-Shared Revenues

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

- Municipal Court Revenues are projected to be \$184,117 in 2021 down from 2020 by just under \$7K.

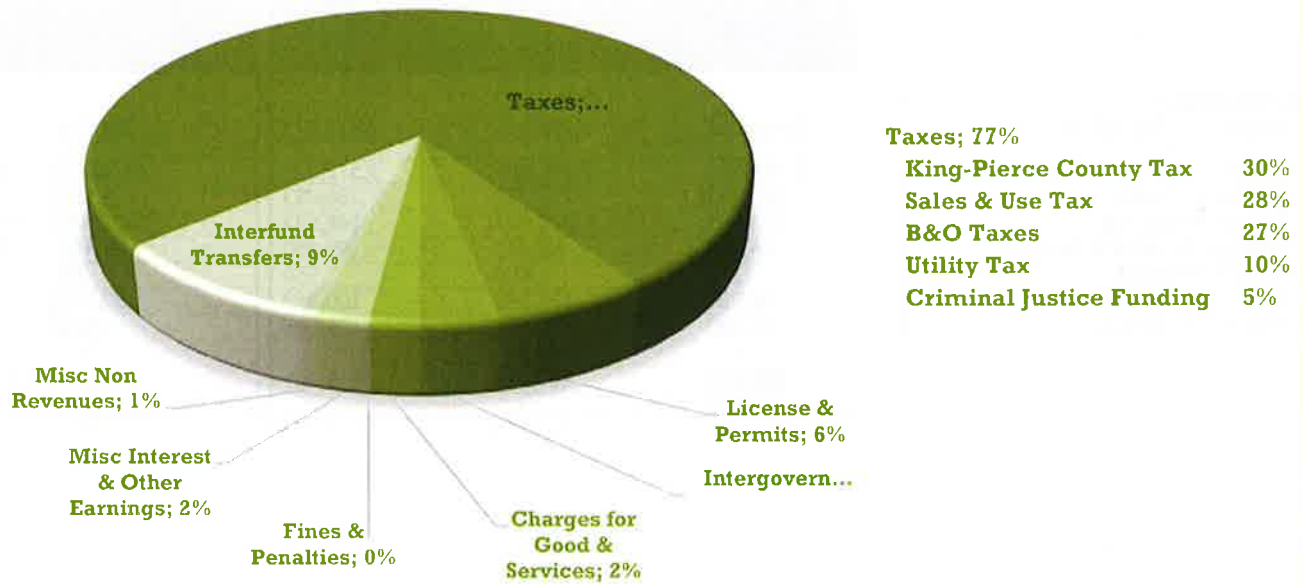


- Special revenue funds/sources (Street operations and Tourism) are estimated to be \$328,000 in 2021, down nearly \$123,000 from 2020 most of this comprised of the \$120,000 decrease to interfund transfers and motor vehicle fuel tax.
- Municipal and Roads Capital (Real estate and Excise Tax revenues) are estimated to be \$150,000 an increase from the significant drop in 2020 to \$110,000. This is based on the recovery that is predicted by King County economic indicators. The revenue totals for 2019 exceeded \$258,000!
- The utilities (Water, Sewer and Storm) are projected to see a very slight increase of \$34,000 due to the new meters (for a complete 12 months) and the potential reinstatement of late fees. Still this is a very small percentage of the overall \$5.7M that these three enterprise funds will collect in 2021.

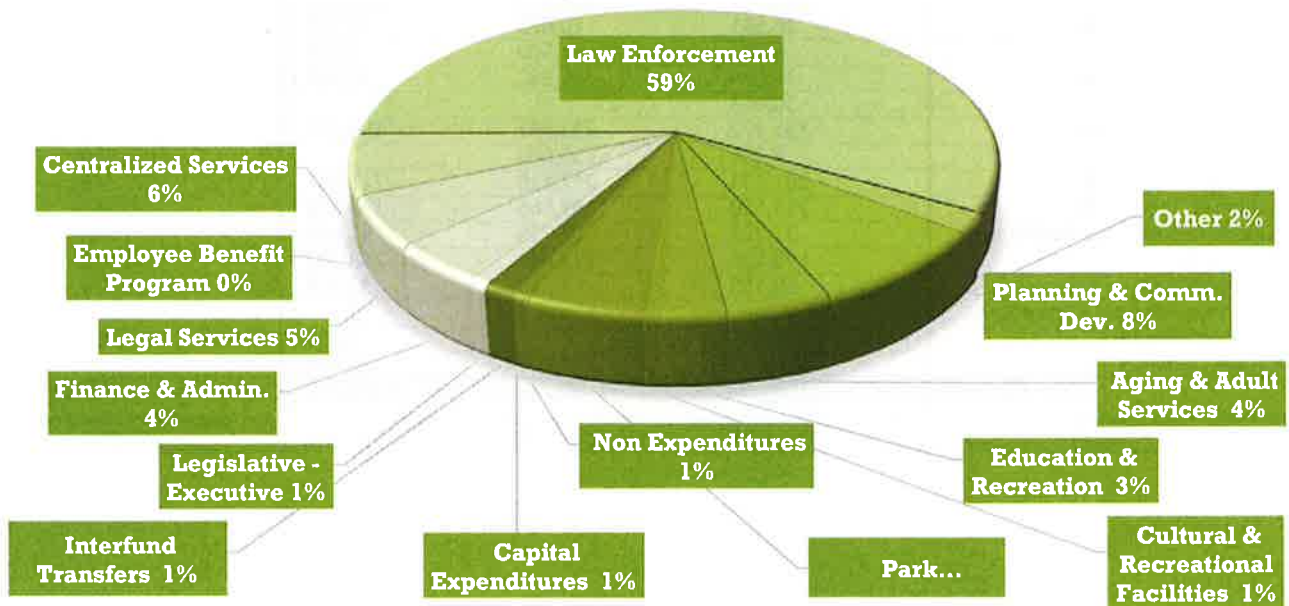
City of Pacific
2021 General Fund Budget Summary

Description	2019 Actual	2020 YE Projection	2021 Proposed	Net Gain/(Loss)	%
General Fund					
Beginning Fund Balance	2,437,538	2,299,291	2,517,571	218,280	9%
Taxes	3,746,106	3,685,486	3,512,225	(173,261)	-5%
License & Permits	370,242	298,752	288,763	(9,990)	-3%
Intergovernmental	133,292	370,877	148,032	(222,845)	-151%
Charges for Good & Services	65,812	59,043	90,450	31,407	35%
Fines & Penalties	213	490	550	60	11%
Misc Interest & Other Earnings	86,262	123,382	100,960	(22,422)	-22%
Misc Non Revenues	55,850	30,191	29,585	(606)	-2%
Other Financing Resources	-	-	-	-	-
Interfund Transfers	569,479	460,934	414,061	(46,874)	-11%
Insurance Recovery	5,320	-	-	-	-
Total Revenue	5,032,577	5,029,155	4,584,625	(444,530)	-10%
Beginning Balance & Revenue	7,470,115	7,328,446	7,102,196	(226,250)	-3%
Legislative	21,082	21,476	20,250	(1,226)	-6%
Executive	19,622	13,478	17,505	4,028	23%
Finance & Admin.	185,085	201,110	200,489	(621)	0%
Legal Services	221,839	265,000	247,500	(17,500)	-7%
Employee Benefit Program	797	874	1,250	376	30%
Centralized Services	288,728	346,273	304,516	(41,757)	-14%
Law Enforcement	2,187,195	2,166,510	2,430,450	263,941	11%
Detention/Correction	121,305	136,962	150,000	13,038	9%
Protective Inspections	13,839	7,394	7,936	542	7%
Disaster Services	28,882	28,678	28,817	139	0%
Dispatch	212,911	203,373	215,000	11,627	5%
Garbage & Solid Waste	26,561	10,875	11,257	382	3%
Conservation	3,731	1,500	3,500	2,000	57%
Environmental Services	34,074	41,982	39,500	(2,482)	-6%
Community Services	30,463	-	-	-	-
Planning & Comm. Dev.	355,472	333,992	394,570	60,579	15%
Welfare - CARES Act	5,250	150,000	-	(150,000)	-
Aging & Adult Services	261,144	247,615	211,867	(35,748)	-17%
Education & Recreation	216,520	185,966	126,678	(59,288)	-47%
Cultural & Recreational Facilities	31,222	27,735	31,600	3,865	12%
Park Facilities	198,136	199,649	238,347	38,698	16%
Non Expenditures	60,155	13,660	30,419	16,759	55%
Debt Service Principal Repayments	-	-	-	-	-
Capital Expenditures	9,145	-	5,000	5,000	100%
Interfund Transfers	326,075	170,000	65,000	(105,000)	-162%
Total Expenses	4,859,233	4,774,101	4,781,451	7,350	0%
Total Fund Balance	2,610,882	2,554,345	2,320,745	(233,600)	-10%

GENERAL FUND - REVENUES



GENERAL FUND - EXPENDITURES



2021 INTERFUND TRANSFERS

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

The following funds send transfers to other funds.

001 - General Fund is budgeted to transfer out \$65,000:

- \$25,000 to the Street Fund (101) to support annual street operations
- \$40,000 to the General Fund Equipment Reserve Fund (098) for future capital equipment replacement (by department)

101 – Street Fund is budgeted to transfer out \$53,691:

- \$33,691 to the General Fund (001) for City Shared Costs
- \$10,000 to the General Fund Equipment Reserve Fund (098) for future capital equipment replacement (related to roads operations)
- \$10,000 to the Roads Capital Improvement Fund (301)

401 – Water Utility Fund is budgeted to transfer out \$469,094:

- \$119,094 to the General Fund (001) for citywide shared costs
- \$50,000 to the Street Fund (101) to support annual street operations
- \$150,000 to the Water Revenue Bond Redemption Fund (404) for its' portion of debt
- \$50,000 to the Utilities Equipment Reserve Fund (499) future capital equipment
- \$100,000 to the Water Capital Fund (406) for capital projects related to infrastructure

402 – Sewer Utility Fund is budgeted to transfer out \$481,907:

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

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

- \$50,000 to the Roads Capital Improvement Fund (301)
- \$75,000 to the Municipal Capital Improvements fund (300) for capital improvements

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

- \$75,000 to the Roads Capital Improvement Fund (301)

409 – Stormwater Utilities Fund is budgeted to transfer out \$574,368:

- \$350,000 to the Stormwater Facility Fund (410) for capital projects related to infrastructure
- \$50,000 to the Utilities Equipment Reserve Fund (499) for future utilities capital equipment replacement
- \$49,368 to the General Fund (001) for citywide shared costs
- \$50,000 to the Street Fund (101) to support annual street operations
- \$75,000 to the Water Revenue Bond Reserve (404) for its' portion of debt

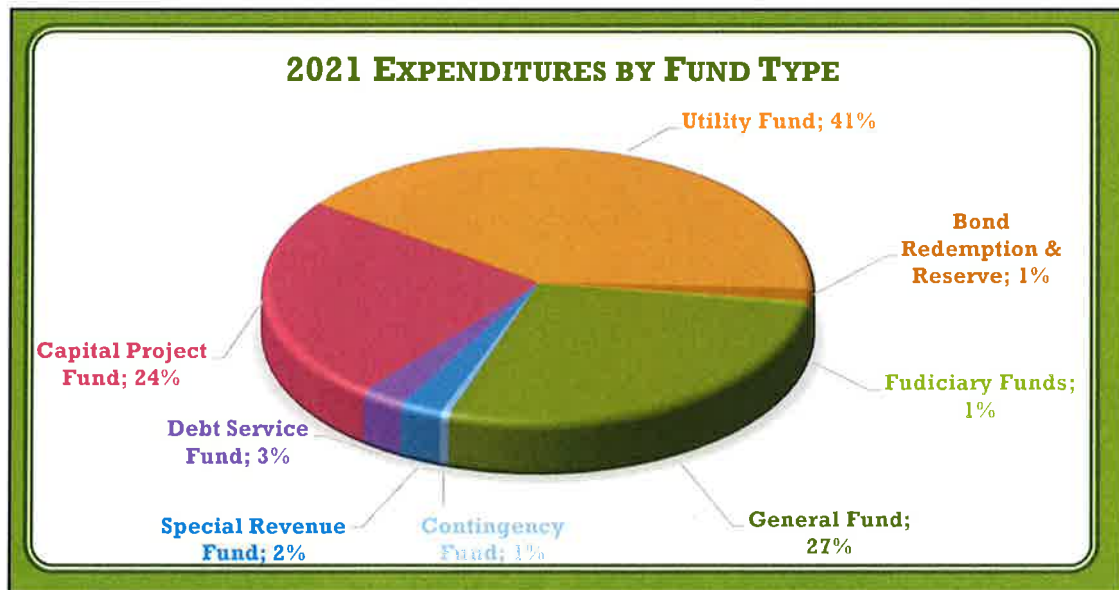
410 – Stormwater Facility Fund is budgeted to transfer out \$275,000:

- \$25,000 to the Roads Capital Improvement Fund (301) for road projects
- \$250,000 to the Stewart/Thornton Ave Road Project (310)

FUND		2020 BUDGET - AMENDED	2021 BUDGET
GOVERNMENTAL			
001	GENERAL FUND	\$ 7,328,446	\$ 7,138,971
097	MUNICIPAL COURT	\$ 66,163	\$ (183,234)
001	GENERAL FUND	\$ 7,394,609	\$ 6,955,737
098	GENERAL FUND EQUIPMENT RESERVE	\$ 497,105	\$ 264,605
099	GENERAL FUND CUMULATIVE RESERVE	\$ 525,126	\$ 529,626
101	STREET FUND	\$ 736,881	\$ 596,747
107	TOURISM FUND	\$ 195,470	\$ 200,470
CAPITAL PROJECTS			
209	LID 6 REDEMPTION FUND	\$ 801,226	\$ 821,578
210	LID 6 RESERVE FUND	\$ 478,927	\$ 480,427
300	MUNICIPAL CAPITAL IMPROVEMENTS FUND	\$ 946,643	\$ 372,646
301	STEWART/8TH ST CORRIDOR FUND	\$ 2,895,343	\$ 1,889,694
305	PARKS CAPITAL IMPROVEMENT FUND	\$ 172,130	\$ 227,788
308	VALENTINE ROAD PROJECT FUND	\$ 30,686	\$ 23,186
309	WEST VALLEY	\$ 269,722	\$ 766,013
310	STEWART/THORNTON AVE RD PROJECT	\$ 930,467	\$ 2,544,095
333	FIRE CAPITAL IMPROVEMENT	\$ 272,072	\$ 267,072
UTILITIES			
401	WATER FUND	\$ 2,609,949	\$ 2,425,280
402	SEWER FUND	\$ 3,276,838	\$ 3,140,405
404	WATER REVENUE BOND REDEMPTION	\$ 532,845	\$ 344,187
406	WATER CAPITAL IMPROVEMENT FUND	\$ 1,509,953	\$ 956,148
408	SEWER CUMULATIVE FUND	\$ 1,098,306	\$ 274,981
409	STORMWATER FUND	\$ 1,484,567	\$ 1,306,535
410	STORMWATER FACILITY FUND	\$ 574,814	\$ 546,823
411	PIERCE COUNTY WATER AREA FUND	\$ 280,428	\$ 293,128
499	UTILITIES EQUIPMENT RESERVE FUND	\$ 973,990	\$ 918,990
FUDICIATY FUNDS			
601	CUSTOMER DEPOSITS FUND	\$ 5,160	\$ 5,160
630	DEVELOPER DEPOSITS FUND	\$ 123,925	\$ 137,461
640	ALGONA COURT FUND	\$ 126,986	\$ 96,753
		\$ 28,744,169	\$ 26,385,535
	2020 OPERATING BUDGET	\$ 17,974,963	\$ 16,631,523
	2020 CAPITAL BUDGET	\$ 10,513,135	\$ 9,514,637

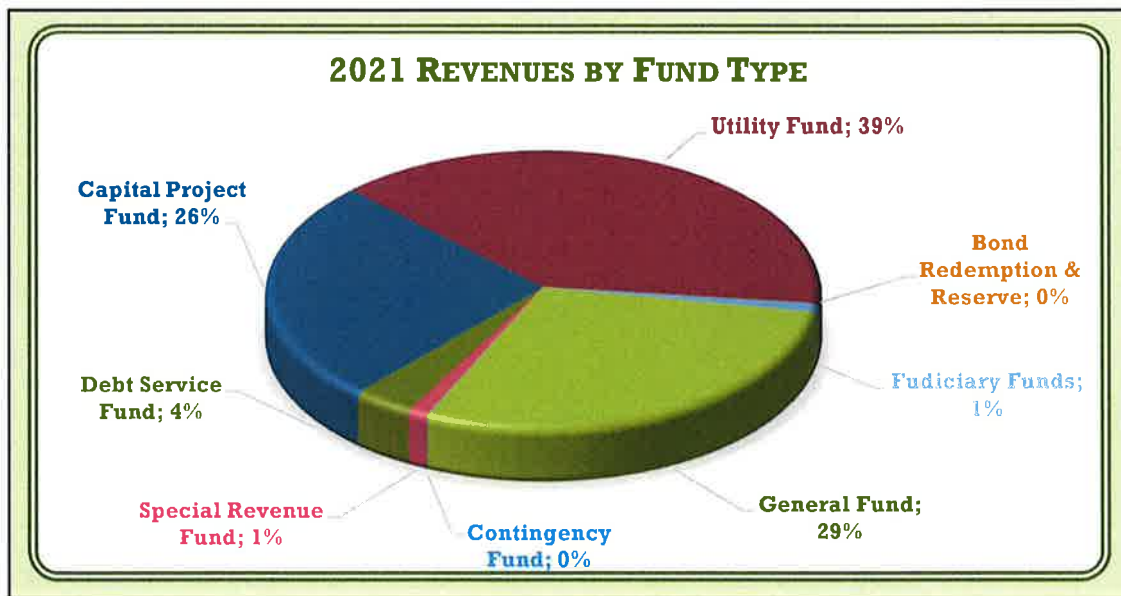
City of Pacific
2021 Expenditures by Fund Type

Description	2019 Actual	2020 YE Projections	2021 Proposed	%
<i>General Fund</i>	5,361,531	5,207,614	5,209,004	0.0%
<i>Contingency Fund</i>	62,800	285,500	99,000	-188.4%
<i>Special Revenue Fund</i>	420,931	463,133	473,310	2.2%
<i>Debt Service Fund</i>	5,931,570	506,648	497,245	-1.9%
<i>Capital Project Fund</i>	2,751,463	3,828,015	4,586,140	16.5%
<i>Utility Fund</i>	8,675,992	8,561,106	7,746,687	-10.5%
<i>Bond Redemption & Reserve</i>	553,728	488,658	288,658	-69.3%
<i>Fudiciary Funds</i>	74,355	147,386	109,550	-34.5%
Totals	23,832,371	19,488,060	19,009,595	



City of Pacific
2021 Revenues by Fund Type

Description	2019 Actual	2020 YE Projections	2021 Proposed	%
<i>General Fund</i>	4,822,192	4,759,750	4,354,682	-9.3%
<i>Contingency Fund</i>	14,683	-	7,500	100.0%
<i>Special Revenue Fund</i>	207,233	175,802	178,000	1.2%
<i>Debt Service Fund</i>	6,189,892	800,500	528,500	-51.5%
<i>Capital Project Fund</i>	1,387,962	3,263,946	3,906,500	16.4%
<i>Utility Fund</i>	6,755,316	5,963,195	5,894,550	-1.2%
<i>Bond Redemption & Reserve</i>	3,854	-	-	
<i>Fudiciary Funds</i>	139,305	166,613	135,849	-22.6%
Totals	19,520,438	15,129,806	15,005,581	



City of Pacific
2021 Budget - Fund Totals

Fund	Description	2019 Actual	2020 YE Projection	2021 Proposed	Net Gain/(Loss)	%
001	General Fund	2,610,882	2,554,345	2,320,745	(233,600)	-10%
097	General Fund - Pacific Municipal Court	(118,890)	(367,351)	(610,787)	(243,437)	40%
098	General Fund Equipment Reserve	346,794	211,605	165,605	(46,000)	-28%
099	General Fund Cumulative Reserve	525,126	525,126	529,626	4,500	1%
101	Streets	257,483	285,247	143,437	(141,810)	-99%
107	Toursim	168,670	183,970	180,470	(3,500)	-2%
209	LID 6 Redemption	1,226	294,578	324,333	29,755	9%
210	LID 6 Reserve	478,427	478,927	480,427	1,500	0%
300	Capital Improvements - Municipal	661,422	216,146	172,646	(43,500)	-25%
301	Capital Improvements - Roads	(23,050)	606,194	813,194	207,000	25%
305	Capital Improvements - Parks	113,372	151,343	143,148	(8,195)	-6%
308	Valentine Ave Road Project	15,686	23,186	18,186	(5,000)	-27%
309	West Valley Highway Project	169,722	136,013	56,013	(80,000)	-143%
310	Stewart/Thornton Ave Road Project	456,668	294,095	44,095	(250,000)	-567%
333	Capital Improvements - Fire	265,593	262,072	257,072	(5,000)	-2%
401	Water Operations	566,817	720,680	539,415	(181,264)	-34%
402	Sewer Operations	294,509	297,405	128,119	(169,286)	-132%
404	Utility Bond Redemption	182,845	44,187	55,528	11,342	20%
406	Capital Improvements - Water	1,628,490	816,148	450,892	(365,256)	-81%
408	Capital Improvements - Sewer	377,522	104,981	149,981	45,000	30%
409	Stormwater	299,950	122,285	143,755	21,470	15%
410	Stormwater Facility	185,465	192,323	96,823	(95,500)	-99%
411	Pierce County Water Area	156,546	194,928	207,628	12,700	6%
499	Utilities Equipment Reserve	748,990	798,990	398,990	(400,000)	-100%
601	Customer Deposits	5,160	5,160	5,160	-	0%
630	Developer Deposits	93,525	91,425	123,411	31,986	26%
640	Algona Court	44,749	12,100	1,253	(10,847)	-866%
	TOTAL	10,538,768	9,301,439	7,339,165	(1,962,273)	-27%

City of Pacific
2021 Budget Summary

Description	2019 Actual	2020 YE Projection	2021 Proposed	Net Gain/(Loss)	%
<u>Pacific Municipal Court</u>					
Beginning Fund Balance	24,314	(125,367)	(367,351)	(241,984)	66%
Intergovernmental Revenues	-	-	-	-	
Charges for Good & Services	117,396	65,274	60,300	(4,975)	-8%
Fines & Penalties	102,442	62,837	60,506	(2,330)	-4%
Misc Interest & Other Earnings	9,381	5,108	5,169	62	1%
Misc Non Revenues	129,874	58,311	58,142	(169)	0%
<i>Total Revenue</i>	<i>359,094</i>	<i>191,530</i>	<i>184,117</i>	<i>(7,413)</i>	<i>-4%</i>
<i>Beginning Balance & Revenue</i>	<i>383,408</i>	<i>66,163</i>	<i>(183,234)</i>	<i>(249,397)</i>	<i>136%</i>
Judicial	283,185	263,912	271,808	7,896	3%
Legal Services	91,670	68,000	65,682	(2,318)	-4%
Non Expenditures	127,443	101,601	90,063	(11,538)	-13%
<i>Total Expenses</i>	<i>502,298</i>	<i>433,513</i>	<i>427,553</i>	<i>(5,960)</i>	<i>-1%</i>
Total Fund Balance	(118,890)	(367,351)	(610,787)	(243,437)	66%

City of Pacific
2021 Budget Summary

Description	2019 Actual	2020 YE Projection	2021 Proposed	Net Gain/(Loss)	%
<u>General Fund Equipment Reserve</u>					
Beginning Fund Balance	316,815	342,105	211,605	(130,500)	-62%
Charges for Good & Services	-	-	-	-	
Misc Interest & Other Earnings	5,590	-	3,000	3,000	100%
Interfund Transfers	87,189	155,000	50,000	(105,000)	-210%
<i>Total Revenue</i>	<i>92,779</i>	<i>155,000</i>	<i>53,000</i>	<i>(102,000)</i>	<i>-192%</i>
<i>Beginning Balance & Revenue</i>	<i>409,594</i>	<i>497,105</i>	<i>264,605</i>	<i>(232,500)</i>	<i>-88%</i>
Financial & Administrative	-	-	-	-	
Non Expenditures	-	-	-	-	
Capital Expenditures	62,800	285,500	99,000	(186,500)	-188%
<i>Total Expenses</i>	<i>62,800</i>	<i>285,500</i>	<i>99,000</i>	<i>(186,500)</i>	
Total Fund Balance	346,794	211,605	165,605	(46,000)	-28%
<u>General Fund Cumulative Reserve</u>					
Beginning Fund Balance	516,033	525,126	525,126	-	0%
Misc Interest & Other Earnings	9,093	-	4,500	4,500	100%
Interfund Transfers	-	-	-	-	
<i>Total Revenue</i>	<i>9,093</i>	<i>-</i>	<i>4,500</i>	<i>4,500</i>	<i>100%</i>
<i>Beginning Balance & Revenue</i>	<i>525,126</i>	<i>525,126</i>	<i>529,626</i>	<i>4,500</i>	<i>1%</i>
Capital Expenditures	-	-	-	-	
<i>Total Expenses</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	
Total Fund Balance	525,126	525,126	529,626	4,500	1%

City of Pacific
2021 Budget Summary

Description	2019 Actual	2020 YE Projection	2021 Proposed	Net Gain/(Loss)	%
<u>Streets</u>					
Beginning Fund Balance	129,983	305,067	285,247	(19,820)	-7%
License & Permits	25,125	29,498	25,000	(4,498)	-18%
Intergovernmental Revenues	155,360	127,079	134,500	7,421	6%
Investment Interest	3,640	5,237	2,000	(3,237)	-162%
Non Expenditures	-	-	-	-	
Interfund Transfers	361,250	270,000	150,000	(120,000)	-80%
<i>Total Revenue</i>	<i>545,374</i>	<i>431,814</i>	<i>311,500</i>	<i>(123,237)</i>	<i>-39%</i>
<i>Beginning Balance & Revenue</i>	<i>675,357</i>	<i>736,881</i>	<i>596,747</i>	<i>(140,133)</i>	<i>-23%</i>
Street Maintenance	345,617	355,329	346,176	(9,153)	-3%
Street Admin & Overhead	15,988	44,413	53,442	9,029	17%
Purchased Interest on Investments	-	-	-	-	
Interfund Transfers	56,269	51,891	53,691	1,800	3%
<i>Total Expenses</i>	<i>417,874</i>	<i>451,633</i>	<i>453,310</i>	<i>10,829</i>	<i>0%</i>
<i>Total Fund Balance</i>	<i>257,483</i>	<i>285,247</i>	<i>143,437</i>	<i>(141,810)</i>	<i>-99%</i>
<u>Tourism</u>					
Beginning Fund Balance	148,619	181,481	183,970	2,488	1%
Taxes	21,763	10,408	15,000	4,592	
Misc Interest & Other Earnings	1,346	3,580	1,500	(2,080)	-139%
<i>Total Revenue</i>	<i>23,108</i>	<i>13,988</i>	<i>16,500</i>	<i>2,512</i>	<i>15%</i>
<i>Beginning Balance & Revenue</i>	<i>171,727</i>	<i>195,470</i>	<i>200,470</i>	<i>5,000</i>	<i>2%</i>
Community Services	3,057	11,500	20,000	8,500	43%
<i>Total Expenses</i>	<i>3,057</i>	<i>11,500</i>	<i>20,000</i>	<i>8,500</i>	<i>43%</i>
<i>Total Fund Balance</i>	<i>168,670</i>	<i>183,970</i>	<i>180,470</i>	<i>(3,500)</i>	<i>-2%</i>

City of Pacific
2021 Budget Summary

Description	2019 Actual	2020 YE Projection	2021 Proposed	Net Gain/(Loss)	%
<u>LID 6 Redemption</u>					
Beginning Fund Balance	105,331	1,226	294,578	293,352	100%
Interest & Other Earnings	1,415,740	800,000	527,000	(273,000)	-52%
Non Revenues	-	-	-	-	
Other Funding Sources	4,296,725	-	-	-	
Interfund Transfers	115,000	-	-	-	
<i>Total Revenue</i>	<i>5,827,465</i>	<i>800,000</i>	<i>527,000</i>	<i>(273,000)</i>	<i>-52%</i>
<i>Beginning Balance & Revenue</i>	<i>5,932,796</i>	<i>801,226</i>	<i>821,578</i>	<i>20,352</i>	<i>2%</i>
Legal Services	56,500	-	-	-	
Other Fees	-	-	-	-	
Development Fees	-	-	-	-	
Debt Service Principal Repayments	5,875,070	491,648	497,245	5,597	1%
Interfund Transfers	-	15,000	-	(15,000)	
<i>Total Expenses</i>	<i>5,931,570</i>	<i>506,648</i>	<i>497,245</i>	<i>(9,403)</i>	<i>-2%</i>
Total Fund Balance	1,226	294,578	324,333	29,755	9%
<u>LID 6 Reserve</u>					
Beginning Fund Balance	1,000	478,427	478,927	500	0%
Intergovernmental Revenues	-	-	-	-	
Misc Interest & Other Earnings	13	500	1,500	1,000	
Intergovernmental Revenues	477,414	-	-	-	
<i>Total Revenue</i>	<i>477,427</i>	<i>500</i>	<i>1,500</i>	<i>1,000</i>	<i>67%</i>
<i>Beginning Balance & Revenue</i>	<i>478,427</i>	<i>478,927</i>	<i>480,427</i>	<i>1,500</i>	<i>0%</i>
Interfund Transfers	-	-	-	-	
Total LID Reserve Fund Expense	-	-	-	-	
<i>Total Expenses</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	
Total Fund Balance	478,427	478,927	480,427	1,500	0%

City of Pacific
2021 Budget Summary

Description	2019 Actual	2020 YE Projection	2021 Proposed	Net Gain/(Loss)	%
<u>Capital Improvements - Municipal</u>					
Beginning Fund Balance	618,947	661,422	216,146	(445,276)	-206%
Taxes	129,121	54,815	75,000	20,185	27%
Intergovernmental Revenues	134,480	215,000	-	(215,000)	
Interest & Other Earnings	11,907	15,407	6,500	(8,907)	-137%
Non Revenues	-	-	-	-	
Interfund Transfers	-	-	75,000	75,000	100%
<i>Total Revenue</i>	<i>275,508</i>	<i>285,222</i>	<i>156,500</i>	<i>(128,722)</i>	<i>-82%</i>
<i>Beginning Balance & Revenue</i>	<i>894,455</i>	<i>946,643</i>	<i>372,646</i>	<i>(573,998)</i>	<i>-154%</i>
Planning & Comm Development	-	-	-	-	
Aging & Adult Services	15,885	727	-	(727)	
Capital Expenditures	217,149	700,604	200,000	(500,604)	-250%
Interfund Transfers	-	29,167	-	(29,167)	
<i>Total Expenses</i>	<i>233,033</i>	<i>730,498</i>	<i>200,000</i>	<i>(530,498)</i>	<i>-265%</i>
Total Fund Balance	661,422	216,146	172,646	(43,500)	-25%
<u>Capital Improvements - Roads</u>					
Beginning Fund Balance	80,924	66,489	606,194	539,706	89%
Taxes	129,121	54,815	75,000	20,185	27%
Licenses & Permits	142,751	210,950	50,000	(160,950)	
Intergovernmental Revenues	460,719	2,196,757	997,000	(1,199,757)	-120%
Charges for Goods & Services	43,334	-	-	-	
Interest & Other Earnings	4,294	2,165	1,500	(665)	-44%
Non Revenues	-	-	-	-	
Interfund Transfers	325,000	364,167	160,000	(204,167)	-128%
<i>Total Revenue</i>	<i>1,105,219</i>	<i>2,828,854</i>	<i>1,283,500</i>	<i>(1,545,354)</i>	<i>-120%</i>
<i>Beginning Balance & Revenue</i>	<i>1,186,142</i>	<i>2,895,343</i>	<i>1,889,694</i>	<i>(1,005,649)</i>	<i>-53%</i>
Streets - Maintenance	214	-	-	-	
Purchased Interest on Investment	-	-	-	-	
Non Expenditures	9,882	-	-	-	
Debt Service Principal Repayment	-	-	-	-	
Capital Expenditures	1,199,096	2,289,149	1,076,500	(1,212,649)	-113%
<i>Total Expenses</i>	<i>1,209,192</i>	<i>2,289,149</i>	<i>1,076,500</i>	<i>(1,212,649)</i>	<i>-113%</i>
Total Fund Balance	(23,050)	606,194	813,194	207,000	25%

City of Pacific
2021 Budget Summary

Description	2019 Actual	2020 YE Projection	2021 Proposed	Net Gain/(Loss)	%
<u>Capital Improvements - Parks</u>					
Beginning Fund Balance	101,180	113,372	161,288	47,915	30%
Taxes	13,271	357	10,500	10,143	97%
Intergovernmental Revenues	23,849	-	-	-	
Charges for Goods & Services	12,013	2,401	56,000	53,599	96%
Interest & Other Earnings	2,213	56,000	-	(56,000)	
Interfund Transfers	3,575	-	-	-	
<i>Total Revenue</i>	<i>54,921</i>	<i>58,758</i>	<i>66,500</i>	<i>7,742</i>	<i>12%</i>
<i>Beginning Balance & Revenue</i>	<i>156,101</i>	<i>172,130</i>	<i>227,788</i>	<i>55,657</i>	<i>24%</i>
Natural & Economic Environment	-	-	-	-	
Park Facilities	5,244	20,788	44,640	23,852	53%
Non Expenditures & Capital	-	-	-	-	
Capital Expenditures	37,485	-	40,000	40,000	100%
<i>Total Expenses</i>	<i>42,728</i>	<i>20,788</i>	<i>84,640</i>	<i>63,852</i>	<i>75%</i>
Total Fund Balance	113,372	151,343	143,148	(8,195)	-6%
<u>Valentine Avenue Road Project</u>					
Beginning Fund Balance	10,775	15,686	23,186	7,500	32%
Intergovernmental Revenues	10,800	-	-	-	
Interest & Other Earnings	167	-	-	-	
Non Revenues	-	-	-	-	
Interfund Transfers	800,000	15,000	-	(15,000)	
<i>Total Revenue</i>	<i>810,967</i>	<i>15,000</i>	<i>-</i>	<i>(15,000)</i>	
<i>Beginning Balance & Revenue</i>	<i>821,742</i>	<i>30,686</i>	<i>23,186</i>	<i>(7,500)</i>	<i>-32%</i>
Natural & Economic Environment	-	-	-	-	
Non Expenditures	250,000	-	-	-	
Capital Expenditures	556,056	7,500	5,000	(2,500)	
<i>Total Expenses</i>	<i>806,056</i>	<i>7,500</i>	<i>5,000</i>	<i>(2,500)</i>	<i>-50%</i>
Total Fund Balance	15,686	23,186	18,186	(5,000)	-27%

City of Pacific
2021 Budget Summary

Description	2019 Actual	2020 YE Projection	2021 Proposed	Net Gain/(Loss)	%
<u>West Valley Highway Road Project</u>					
Beginning Fund Balance	217,982	169,722	136,013	(33,709)	-25%
Intergovernmental Revenues	-	100,000	630,000	530,000	84%
Interest & Other Earnings	3,569	-	-	-	
Interfund Transfers	-	-	-	-	
<i>Total Revenue</i>	<i>3,569</i>	<i>100,000</i>	<i>630,000</i>	<i>530,000</i>	<i>84%</i>
<i>Beginning Balance & Revenue</i>	<i>221,551</i>	<i>269,722</i>	<i>766,013</i>	<i>496,291</i>	<i>65%</i>
Natural & Economic Environmental Capital Expenditures	-	-	-	-	
	51,829	133,709	710,000	576,291	81%
<i>Total Expenses</i>	<i>51,829</i>	<i>133,709</i>	<i>710,000</i>	<i>576,291</i>	<i>81%</i>
Total Fund Balance	169,722	136,013	56,013	(80,000)	-143%
<u>Stewart/Thornton Ave Road Project</u>					
Beginning Fund Balance	456,226	456,668	294,095	(162,573)	-55%
Intergovernmental Revenues	233,413	348,800	2,000,000	1,651,200	
Interest & Other Earnings	8,972	-	-	-	
Other Financing Sources	-	-	-	-	
Interfund Transfers	150,000	125,000	250,000	125,000	50%
<i>Total Revenue</i>	<i>392,385</i>	<i>473,800</i>	<i>2,250,000</i>	<i>1,776,200</i>	<i>79%</i>
<i>Beginning Balance & Revenue</i>	<i>848,611</i>	<i>930,467</i>	<i>2,544,095</i>	<i>1,613,628</i>	<i>63%</i>
Housing & Property Develop	-	-	-	-	
Debt Service	-	-	-	-	
Capital Expenditures	291,944	636,372	2,500,000		
Interfund Transfers	100,000	-	-	-	
<i>Total Expenses</i>	<i>391,944</i>	<i>636,372</i>	<i>2,500,000</i>	<i>1,863,628</i>	<i>75%</i>
Total Fund Balance	456,668	294,095	44,095	(250,000)	-567%
<u>Capital Improvements - Fire</u>					
Beginning Fund Balance	258,305	265,593	262,072	(3,521)	-1%
Public Safety	19,387	6,479	5,000	(1,479)	
Interest & Other Earnings	4,582	-	-	-	
<i>Total Revenue</i>	<i>23,969</i>	<i>6,479</i>	<i>5,000</i>	<i>(1,479)</i>	<i>-30%</i>
<i>Beginning Balance & Revenue</i>	<i>282,274</i>	<i>272,072</i>	<i>267,072</i>	<i>(5,000)</i>	<i>-2%</i>
Fire & Emerg Medical Activities	16,681	-	-	-	
Public Safety	-	10,000	10,000	-	
Housing & Property Develop	-	-	-	-	
Fire Capital Expenditures	-	-	-	-	
<i>Total Expenses</i>	<i>16,681</i>	<i>10,000</i>	<i>10,000</i>	<i>-</i>	<i>0%</i>
Total Fund Balance	265,593	262,072	257,072	(5,000)	-2%

City of Pacific
2021 Budget Summary

Description	2019 Actual	2020 YE Projection	2021 Proposed	Net Gain/(Loss)	%
<u>Operations - Water</u>					
Beginning Fund Balance	557,050	909,137	720,680	(188,457)	-26%
Charges for Goods & Services	1,784,807	1,677,443	1,684,600	7,157	
Non Court Fines & Penalties	38,540	10,430	15,000	4,570	30%
Miscellaneous Revenues	18,457	12,939	5,000	(7,939)	
Non Revenues	-	-	-	-	
<i>Total Revenue</i>	<i>1,841,804</i>	<i>1,700,812</i>	<i>1,704,600</i>	<i>3,788</i>	<i>0%</i>
<i>Beginning Balance & Revenue</i>	<i>2,398,854</i>	<i>2,609,949</i>	<i>2,425,280</i>	<i>(184,669)</i>	<i>-8%</i>
Water Utilities	1,014,743	1,026,684	1,120,543	93,859	8%
Non Expenditures - Refunds	-	-	-	-	
Debt Service	259,848	281,143	296,227	15,084	5%
Interfund Transfers	557,446	581,443	469,094	(112,349)	-24%
<i>Total Expenses</i>	<i>1,832,037</i>	<i>1,889,269</i>	<i>1,885,864</i>	<i>(3,405)</i>	<i>0%</i>
Total Fund Balance	566,817	720,680	539,415	(181,264)	-34%
<u>Operations - Sewer</u>					
Beginning Fund Balance	357,049	435,724	297,405	(138,319)	-47%
Sewer Utilities Charges	2,823,945	2,828,489	2,833,500	5,011	0%
Non Court Fines & Penalties	13,992	4,198	5,000	802	16%
Interest & Other Earnings	8,124	8,426	4,500	(3,926)	-87%
<i>Total Revenue</i>	<i>2,846,061</i>	<i>2,841,114</i>	<i>2,843,000</i>	<i>1,886</i>	<i>0%</i>
<i>Beginning Balance & Revenue</i>	<i>3,203,111</i>	<i>3,276,838</i>	<i>3,140,405</i>	<i>(136,433)</i>	<i>-4%</i>
Sewer & Reclaimed Water Utilities	2,387,117	2,494,491	2,530,380	35,888	1%
Other Non Expenditures	-	-	-	-	
Interfund Transfers	521,484	484,942	481,907	(3,035)	-1%
<i>Total Expenses</i>	<i>2,908,602</i>	<i>2,979,433</i>	<i>3,012,286</i>	<i>32,853</i>	<i>1%</i>
Total Fund Balance	294,509	297,405	128,119	(169,286)	-132%

City of Pacific
2021 Budget Summary

Description	2019 Actual	2020 YE Projection	2021 Proposed	Net Gain/(Loss)	%
<u>Utility Bond Redemption</u>					
Beginning Fund Balance	205,721	182,845	44,187	(138,658)	-314%
Interest & Other Earnings	3,854	-	-	-	
Long-Term Debt Proceeds	-	-	-	-	
Interfund Transfers	526,997	350,000	300,000	(50,000)	
<i>Total Revenue</i>	<i>530,852</i>	<i>350,000</i>	<i>300,000</i>	<i>(50,000)</i>	<i>-17%</i>
<i>Beginning Balance & Revenue</i>	<i>736,573</i>	<i>532,845</i>	<i>344,187</i>	<i>(188,658)</i>	<i>-55%</i>
Legal Activities	-	-	-	-	
Debt Services	276,228	288,658	288,658	-	
Capital Expenditures	-	-	-	-	
Interfund Transfers	277,500	200,000	-	(200,000)	
<i>Total Expenses</i>	<i>553,728</i>	<i>488,658</i>	<i>288,658</i>	<i>(200,000)</i>	<i>-69%</i>
Total Fund Balance	182,845	44,187	55,528	11,342	20%
<u>Capital Improvements - Water</u>					
Beginning Fund Balance	2,333,218	1,378,490	816,148	(562,342)	-69%
Miscellaneous Revenues	194,702	31,462	40,000	8,538	21%
Non Revenues	250,000	-	-	-	
Long-Term Debt Proceeds	-	-	-	-	
Interfund Transfers	277,500	100,000	100,000	-	0%
<i>Total Revenue</i>	<i>722,202</i>	<i>131,462</i>	<i>140,000</i>	<i>8,538</i>	<i>6%</i>
<i>Beginning Balance & Revenue</i>	<i>3,055,420</i>	<i>1,509,953</i>	<i>956,148</i>	<i>(553,804)</i>	<i>-58%</i>
Interfund Loan	700,000	-	-	-	
Debt Services	-	-	180,256	180,256	
Capital Expenses / Meter Replace	626,930	293,804	200,000	(93,804)	
Interfund Transfers	100,000	400,000	125,000	(275,000)	-220%
<i>Total Expenses</i>	<i>1,426,930</i>	<i>693,804</i>	<i>505,256</i>	<i>(188,548)</i>	<i>-37%</i>
Total Fund Balance	1,628,490	816,148	450,892	(365,256)	-81%

City of Pacific
2021 Budget Summary

Description	2019 Actual	2020 YE Projection	2021 Proposed	Net Gain/(Loss)	%
<u>Capital Improvements - Sewer</u>					
Beginning Fund Balance	655,071	377,522	104,981	(272,542)	-260%
Intergovernmental Revenues	-	75,000	-	(75,000)	
Charges for Goods & Services	43,408	20,784	20,000	(784)	-4%
Interest & Other Earnings	9,406	-	-	-	
Miscellaneous Revenues	-	-	-	-	
Interfund Transfers	-	625,000	150,000	(475,000)	-317%
<i>Total Revenue</i>	<i>52,814</i>	<i>720,784</i>	<i>170,000</i>	<i>(550,784)</i>	<i>-324%</i>
<i>Beginning Balance & Revenue</i>	<i>707,884</i>	<i>1,098,306</i>	<i>274,981</i>	<i>(823,326)</i>	<i>-299%</i>
Capital Expenditures	205,362	868,326	50,000	(818,326)	-1637%
Interfund Transfers	125,000	125,000	75,000	(50,000)	-67%
<i>Total Expenses</i>	<i>330,362</i>	<i>993,326</i>	<i>125,000</i>	<i>(868,326)</i>	<i>-695%</i>
Total Fund Balance	377,522	104,981	149,981	45,000	30%
<u>Stormwater</u>					
Beginning Fund Balance	374,696	328,775	122,285	(206,490)	-169%
Intergovernmental Revenues	38,309	-	-	-	
Charges for Goods & Services	1,153,922	1,141,423	1,175,250	33,827	3%
Non Court Fines & Penalties	9,699	4,232	6,500	2,268	35%
Miscellaneous Revenues	6,866	10,136	2,500	(7,636)	-305%
<i>Total Revenue</i>	<i>1,208,796</i>	<i>1,155,792</i>	<i>1,184,250</i>	<i>28,458</i>	<i>2%</i>
<i>Beginning Balance & Revenue</i>	<i>1,583,492</i>	<i>1,484,567</i>	<i>1,306,535</i>	<i>(178,032)</i>	<i>-14%</i>
Storm Drainage Utilities	526,071	543,195	561,836	18,642	3%
Water, Sewer, Solid Waste Utilities	13,612	20,766	16,050	(4,716)	-29%
Road & Street Maintenance	1,007	4,476	-	(4,476)	
Debt Services	14,720	11,187	10,525	(662)	-6%
Intefund Transfers	728,133	782,658	574,368	(208,290)	-36%
<i>Total Expenses</i>	<i>1,283,543</i>	<i>1,362,282</i>	<i>1,162,780</i>	<i>(199,502)</i>	<i>-17%</i>
Total Fund Balance	299,950	122,285	143,755	21,470	15%

City of Pacific
2021 Budget Summary

Description	2019 Actual	2020 YE Projection	2021 Proposed	Net Gain/(Loss)	%
<u>Storm Water Facility</u>					
Beginning Fund Balance	225,567	185,465	192,323	6,858	4%
Intergovernmental Revenues	83,100	10,499	-	(10,499)	
Utilities Charges	7,016	3,850	2,500	(1,350)	-54%
Interest & Other Earnings	4,278	-	2,000	2,000	100%
Disposition of Capital Assets	135,914	-	-	-	
Interfund Transfers	300,000	375,000	350,000	(25,000)	-7%
<i>Total Revenue</i>	<i>530,308</i>	<i>389,349</i>	<i>354,500</i>	<i>(34,849)</i>	<i>-10%</i>
<i>Beginning Balance & Revenue</i>	<i>755,875</i>	<i>574,814</i>	<i>546,823</i>	<i>(27,991)</i>	<i>-5%</i>
Storm Drainage Utilities	-	-	-	-	
Capital Expenditures	320,410	157,491	175,000	17,509	10%
Interfund Transfers	250,000	225,000	275,000	50,000	18%
<i>Total Expenses</i>	<i>570,410</i>	<i>382,491</i>	<i>450,000</i>	<i>67,509</i>	<i>15%</i>
Total Fund Balance	185,465	192,323	96,823	(95,500)	-99%
<u>Pierce County Water Area</u>					
Beginning Fund Balance	141,266	156,546	194,928	38,382	20%
Charges for Goods & Services	97,794	106,449	95,000	(11,449)	-12%
Investment Interest	2,986	17,433	3,200	(14,233)	-445%
<i>Total Revenue</i>	<i>100,780</i>	<i>123,882</i>	<i>98,200</i>	<i>(25,682)</i>	<i>-26%</i>
<i>Beginning Balance & Revenue</i>	<i>242,046</i>	<i>280,428</i>	<i>293,128</i>	<i>12,700</i>	<i>4%</i>
Water Utilities	-	-	-	-	
Debt Service	85,500	85,500	85,500	-	0%
Capital Expenditures	-	-	-	-	
Intefund Transfers	-	-	-	-	
<i>Total Expenses</i>	<i>85,500</i>	<i>85,500</i>	<i>85,500</i>	<i>-</i>	<i>0%</i>
Total Fund Balance	156,546	194,928	207,628	12,700	6%

City of Pacific
2021 Budget Summary

Description	2019 Actual	2020 YE Projection	2021 Proposed	Net Gain/(Loss)	%
<u>Utility Equipment Reserve</u>					
Beginning Fund Balance	731,632	748,990	798,990	50,000	6%
Miscellaneous Revenues	30,051	-	-	-	
Interfund Transfers	225,917	225,000	120,000	(105,000)	-88%
<i>Total Revenue</i>	<i>255,967</i>	<i>225,000</i>	<i>120,000</i>	<i>(105,000)</i>	<i>-88%</i>
<i>Beginning Balance & Revenue</i>	<i>987,599</i>	<i>973,990</i>	<i>918,990</i>	<i>(55,000)</i>	<i>-6%</i>
Utilities	-	-	-	-	
Capital Expenditures	238,609	175,000	520,000	345,000	66%
<i>Total Expenses</i>	<i>238,609</i>	<i>175,000</i>	<i>520,000</i>	<i>345,000</i>	<i>66%</i>
Total Fund Balance	748,990	798,990	398,990	(400,000)	-100%
<u>Customer Deposits</u>					
Beginning Fund Balance	5,160	5,160	5,160	-	0%
Revenue	-	-	-	-	
<i>Total Revenue</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	
<i>Beginning Balance & Revenue</i>	<i>5,160</i>	<i>5,160</i>	<i>5,160</i>	<i>-</i>	<i>0%</i>
Expenses	-	-	-	-	
<i>Total Expenses</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	
Total Fund Balance	5,160	5,160	5,160	-	0%
<u>Developer Deposits</u>					
Beginning Fund Balance	73,502	93,525	91,425	(2,100)	-2%
Other Non Revenues	43,486	30,400	46,036	15,636	34%
<i>Total Revenue</i>	<i>43,486</i>	<i>30,400</i>	<i>46,036</i>	<i>15,636</i>	<i>34%</i>
<i>Beginning Balance & Revenue</i>	<i>116,988</i>	<i>123,925</i>	<i>137,461</i>	<i>13,536</i>	<i>10%</i>
Non Expenditures	23,462	32,500	14,050	(18,450)	-131%
<i>Total Expenses</i>	<i>23,462</i>	<i>32,500</i>	<i>14,050</i>	<i>(18,450)</i>	<i>-131%</i>
Total Fund Balance	93,525	91,425	123,411	31,986	26%

City of Pacific
2021 Budget Summary

Description	2019 Actual	2020 YE Projection	2021 Proposed	Net Gain/(Loss)	%
<i>Algona Courts</i>					
Beginning Fund Balance	4,982	44,747	12,100	(32,647)	-270%
Charges for Goods & Services	-	4,852	5,850	998	17%
Fines & Penalties	10	32,121	32,474	353	
Miscellaneous Revenues	-	3,711	3,855	144	4%
Other Non Revenues	90,650	41,556	42,474	918	2%
<i>Total Revenue</i>	<i>90,659</i>	<i>82,240</i>	<i>84,653</i>	<i>2,413</i>	<i>3%</i>
<i>Beginning Balance & Revenue</i>	<i>95,641</i>	<i>126,986</i>	<i>96,753</i>	<i>(30,233)</i>	<i>-31%</i>
				-	
Other Non Expenditures	50,893	114,886	95,500	(19,386)	
<i>Total Expenses</i>	<i>50,893</i>	<i>114,886</i>	<i>95,500</i>	<i>(19,386)</i>	<i>-20%</i>
<i>Total Fund Balance</i>	<i>44,749</i>	<i>12,100</i>	<i>1,253</i>	<i>(10,847)</i>	<i>-866%</i>

CITY OF PACIFIC

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF PACIFIC

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF PACIFIC

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

PWTF: SEE PUBLIC WORKS TRUST FUND.

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

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

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

RESERVE: SEE FUND BALANCE.

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

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

CITY OF PACIFIC

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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