City of Pacific

FISCAL YEAR 2016

FINAL BUDGET

12/07/15

City of Pacific
100 3rd Avenue Southeast | Pacific, WA 98047
(253) 929-1100
www.pacificwa.gov

City of Pacific

MAYOR
Leanne Guier

Position 1	**Council Member *Katie Garberding***
Position 2	**Council Member *Kerry Garberding***
Position 3	**Council Member *Clint Steiger***
Position 4	**Council Member *Vic Kave***
Position 5	**Council Member *Stacy Knudtson-Oliveira***
Position 6	**Council Member *David Storaasli***
Position 7	**Council Member *Tren Walker***

City of Pacific

MANAGEMENT STAFF

City Administrator/Finance Director	Richard Gould
Public Safety Director	John Calkins
City Clerk/Personnel Manager	Amy Stevenson-Ness
Public Works Manager	Lance Newkirk
Community Development Manager	Jack Dodge
Court Administrator	Kelly Rydberg

Table of Contents

Budget Ordinance	5-6
Organization Chart	7
FTE Schedule	8
Payroll Distribution	9-10
General Fund Revenue Sources	11-14
Mayor	15-19
Finance Department	20-27
City Clerk	28-30
Community Development	31-33
Public Works	34-37
Police	38-43
Court	44-45
Community Services	46-49
Budget Reports	50-82

CITY OF PACIFIC
WASHINGTON
ORDINANCE NO. 15-20XX

AN ORDINANCE OF THE CITY OF PACIFIC, WASHINGTON, ADOPTING THE BUDGET FOR THE YEAR 2016 AND SETTING FORTH THE ESTIMATED REVENUES AND APPROPRIATIONS.

WHEREAS, after notice as prescribed by law, the City Council held public hearings on the 2016 Proposed Budget on October 26, 2015 and on November 09, 2015, at which time comments for or against any part of the budget were heard; and

WHEREAS, the 2016 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 2016 and being sufficient to meet the various needs of Pacific during 2016;

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF PACIFIC, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. The budget for the City of Pacific, Washington, for the year 2016 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 2016 are set forth in summary form, and are hereby appropriated for expenditure during the year 2016 as set forth below:

FUND	Fund Name	Estimated Resources	Appropriations
001	General Fund	6,328,675	6,328,675
098	General Fund Equip Reserve	162,446	162,446
099	General Fund Cumulative Res	335,992	335,992
101	Street Fund	661,069	661,069
107	Tourism	100,025	100,025
300	Municipal Capital Improvement	432,000	432,000
301	Street Improvement	666,084	666,084
305	Parks Capital Improvement	294,350	294,350
308	Valentine Road	6,446,800	6,446,800
309	West Valley Highway Cap Imp	246,700	246,700
310	Stewart/Thornton Rd Project	452,000	452,000
333	Fire Impact Fees	82,264	82,264
401	Water Operations	1,750,041	1,750,041
402	Sewer	2,251,751	2,251,751
403	Garbage	291,881	291,881
406	Water Capital Improvement	5,543,100	5,542,100
408	Sewer Cumulative Fund	622,250	622,250
409	Storm	1,319,260	1,319,260
410	Storm water Facilities	1,205,200	1,205,200
411	Pierce County Surcharge Fund	189,000	189,000
499	Equipment Reserve	526,200	526,200
601	Customer Deposits	5,160	5,160
630	Developer Deposits	73,900	73,900
635	Pacific Court	54,948	54,948
640	Algona Court	209,370	209,370
	TOTAL All Funds	**30,250,466**	**30,250,466**

Section 3. Attachment "A" is adopted as the 2016 Salary schedule and the 2016 Maximum Position Authorization showing the authorized, budgeted staffing level.

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

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

ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE 14TH DAY OF DECEMBER, 2015.

APPROVED

_____
Leanne Guier, Mayor

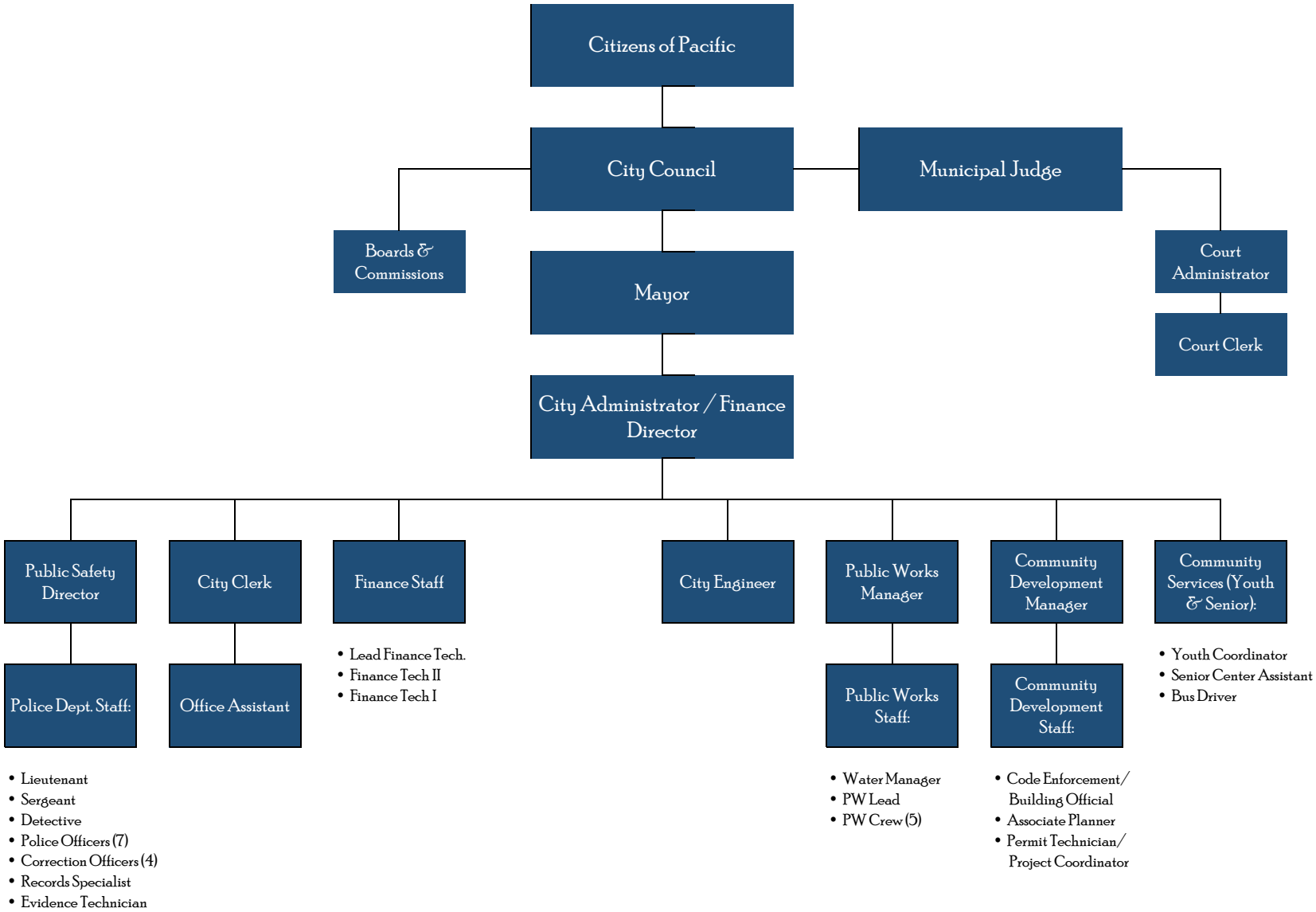
ATTEST:

_____
Amy Stevenson-Ness, City Clerk

APPROVED AS TO FORM:

_____
Carol Morris, City Attorney

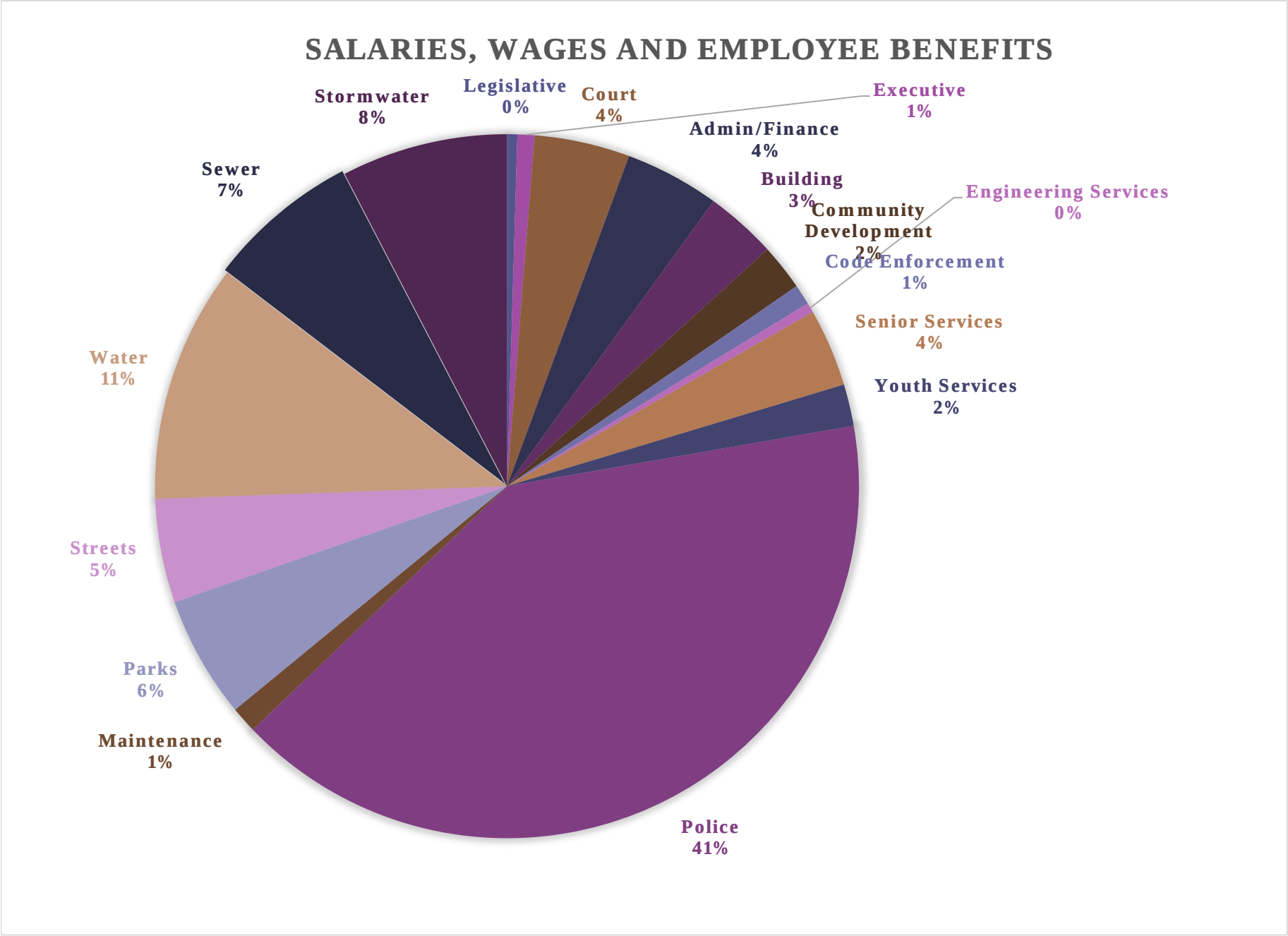
2016 Organization Chart



POSITION	2016 FULL TIME EQUIVALENTS NUMBER AUTHORIZED & BUDGETED	MONTHLY SALARY RANGE Minimum	Maximum
Elected Mayor	1	750.00	750.00
Elected Council Member	7	200.00	200.00
Total Elected Officials	***8***		
City Administrator	1	7,500.00	9,500.00
Public Works Manager	1	6,000.00	8,000.00
Community Development Manager	1	6,500.00	8,500.00
Public Safety Director	1	9,000.00	11,000.00
City Clerk	1	4,500.00	6,500.00
Court Administrator	1	7,500.00	9,500.00
City Engineer	1	6,000.00	8,000.00
Lead Finance Technician	1	4,500.00	6,500.00
Finance Technician II	1	3,500.00	5,500.00
Finance Technician I	1	3,500.00	5,500.00
Office Assistant	1	2,500.00	4,500.00
Court Clerk	1	3,500.00	5,500.00
Water/Stormwater Manager	1	4,500.00	6,500.00
Building Inspector	1	4,000.00	6,000.00
Public Works Lead	1	4,000.00	6,000.00
Maintenance Worker II	1	4,000.00	6,000.00
Maintenance Worker I	1	3,000.00	5,000.00
Associate Planner	1	4,500.00	6,500.00
Permit Technician	0.75	3,000.00	5,000.00
Youth Services Coordinator	1	2,750.00	4,750.00
Community Services Assistant	1	2,750.00	4,750.00
Bus Driver/Activities Coordinator	0.75	2,500.00	4,500.00
Police Lieutenant	1	7,500.00	9,500.00
Police Sergeant	1	6,000.00	8,000.00
Police Detective	1	5,500.00	7,500.00
Police Officer	1	5,500.00	7,500.00
Police Services Specialist II	1	3,500.00	5,500.00
Evidence Technician	1	3,500.00	5,500.00
		HOURLY RATES	
Correction Sergeant (1)			25.00
Correction Officer (3)		17.00	22.00
Youth Services Assistant (seasonal)		9.50	11.83
Seasonal Public Works Crew (2)			15.67
Total Authorized & Budgeted Staff	***35.5***		

2016 PAYROLL DISTRIBUTION

POSITION	OFFICIALS	FINANCE & ADMIN	GENERAL SERVICE	COURT	POLICE	SENIOR	YOUTH	PARKS	COMMUNITY DEVELOPMENT	STORM	WATER	SEWER	STREETS
Elected Mayor	100%												
Elected Council Member	100%												
Finance Director /City Admin	15%	15%			5%	5%	5%	5%		10%	20%	15%	5%
City Clerk		70%								10%	10%	10%	
Office Assistant		70%								10%	10%	10%	
Community Development Manager					5%	5%		5%	65%	5%	5%	5%	5%
Building Inspector/Code Enforcement					15%			5%	20%	20%	17%	17%	5%
Associate Planner					10%			10%	70%	5%	2%	2%	
Permit Technician					10%			5%	50%	5%	10%	10%	10%
Community Services Coordinator						100%							
Community Services Assistant						100%							
Community Services Director													
Youth Services Coordinator						20%	80%						
Youth Services - Summer Help							100%						
Court Administrator				100%									
Court Clerk				100%									
Lead Finance Technician		30%			10%	5%	5%		10%	10%	15%	10%	5%
Finance Technician II		25%			10%				5%	15%	25%	15%	5%
Finance Technician I		5%								25%	40%	30%	
Public Safety Director/Police Chief					100%								
Police Lieutenant					100%								
Police Sergeant					100%								
Police Detective					100%								
Police Officer - Gale					100%								
Police Officer - Hong					100%								
Police Officer - Jed Slagter					100%								
Police Officer - Kim					100%								
Police Officer - Stephens					100%								
Police Officer - Terry Carter					100%								
Police Officer - West					100%								
Correction Sergeant (1) - Koransky					100%								
Correction Officer					100%								
Correction Officer					100%								
Police Services Specialist II					100%								
Evidence Technician					100%								
PW Manager			10%					5%		20%	25%	20%	20%
City Engineer									10%	25%	25%	20%	20%
Water/Stormwater Manager			5%					5%		20%	40%	15%	15%
Public Works Lead			5%					15%		20%	30%	15%	15%
Public Works- Mike			5%					15%		20%	30%	15%	15%
Public Works-Gary			5%					15%		20%	30%	15%	15%
Public Works-Tom			5%					15%		20%	30%	15%	15%
Public Works- Maintenance I Austin Mars			5%					15%		20%	30%	15%	15%
Public Works-I			5%					15%		20%	30%	15%	15%
PW Seasonal maintenance			5%					15%		20%	30%	15%	15%


SALARIES, WAGES AND EMPLOYEE BENEFITS
Legislative 0%
Court 4%
Executive 1%
Admin/Finance 4%
Building 3%
Community Development 2%
Engineering Services 0%
Code Enforcement 1%
Senior Services 4%
Youth Services 2%
Police 41%
Maintenance 1%
Parks 6%
Streets 5%
Water 11%
Sewer 7%
Stormwater 8%

GENERAL FUND REVENUE SOURCES

EXPLANATION OF MAJOR REVENUE SOURCES

General Fund

Property Tax

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

Local Retail Sales and Use Tax

The local retail sales and use tax is comprised of two separate .5% options for a total of 1.0%. The Washington State Department of Revenue disburses 15% of the City sales tax to the County, and 85% to the City.

Criminal Justice Sales Tax

Local Sales Tax for Criminal Justice funding is to be used solely for criminal justice purposes, such as the City's law enforcement services. This tax is authorized at 1/10 of 1% of retail sales transacted in the County. Of the total amount collected, the State distributes 10% of the receipts to King County, with the remainder allocated on a per capita basis to the County and cities within the County.

Business & Occupation Tax (B&O)

The B&O tax is .2% and is projected to bring in $1,075,000 during 2016.

Utility Tax

Utility taxes may be levied on the gross operating revenues earned by private utilities from operations within the boundaries of a city and by a city's own municipal utilities. Utilities on which taxes may be levied include electric, water, sewer, stormwater, gas, telephone, cable TV, and steam. The tax is legally levied on the utility, not the customer, and must be paid from utility revenues. Currently, the city imposes a 6% tax on all utilities.

Franchise Fees

Franchise fee levied in the City at a agreed upon contractual % of gross revenues. This is a fee levied on private utilities for the right to use city streets, alleys, and other public properties.

State-Shared Revenues

State-shared revenues are received from liquor sales, and motor vehicle excise taxes. These taxes are collected by the State of Washington and shared with local governments based on population. State-shared revenues are distributed on either a monthly or quarterly basis, although not all quarterly revenues are distributed in the same month of the quarter. The 2015 population figure used in the 2016 Preliminary Budget is 6,840 as reported by the Office of Financial Management for Washington State on April 1, 2015. This figure is important when determining distribution of State shared revenues on a per capita basis.

Liquor Board Profits and Liquor Excise Tax

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

• Initiative 1183 passed in November 2011. It privatized the distribution and retail sale of liquor, effective June 1, 2012. Instead of a calculation based on the profits generated from state run liquor sales, the revenue distribution is now based on the collection of license fees paid by retailers and distributors. The impact of this initiative is on liquor profits.

• Passage of ESHB 2823 in 2012. This bill provided for a permanent diversion of $2.5 million per quarter ($10 million per year) of city and county money from the liquor excise tax fund to the state general fund starting with FY 2014.

• The 2013-2015 State budget, passed by the 2013 legislature, contained a provision that increased the share of liquor taxes deposited into the state general fund. The state share went from 65% to 82.5% for the 2013-2015 biennium. This meant that the amount remaining for distribution to cities and counties fell from 35% to 17.5%, a reduction of 50%. This provision giving the state general fund an 82.5% share ends on June 30, 2015, at which time the requirement to transfer 35% of collections into the Liquor Excise tax fund will go back into effect unless the legislature decides to do something different.

Service Revenues

Fees are charged for services rendered by the City of Pacific. Most of the fees in the General Fund are construction inspections and permits related to services such as planning, zoning and building.

Fines and Forfeitures

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

Activity Center Fees

The city collects fees for facility rentals and certain other class or program fees, as applicable. These fees offset direct costs related to operating the facility and/or providing the programs.

Investment Interest

The City earns investment interest on sales tax money held by the State of Washington prior to their distribution of the taxes to the City as well as on City initiated investments.

Where does your Property Tax Dollars Go?

For every $1.00 you pay in property tax the City of Pacific gets $.12.
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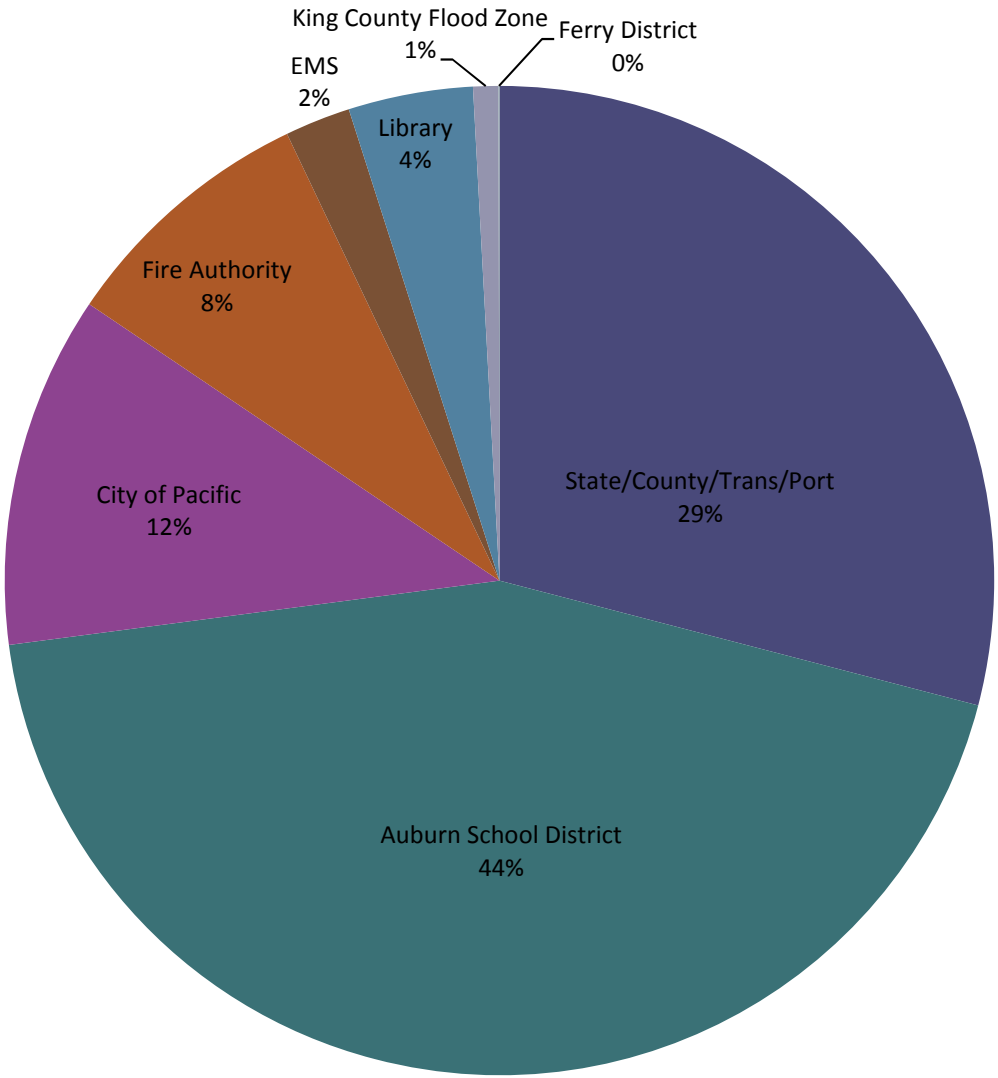


INTERFUND TRANSFERS

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

The following funds receive transfers from other funds.

001 - General Fund is budgeted to transfer out $125,000:

- $20,000 to the Street Fund to support annual street operations
- $105,000 to the General Fund Equipment Reserve Fund for future capital equipment replacement (by department)

101 - Street Fund is budgeted to transfer out $15,000:

- $15,000 to the General Fund Equipment Reserve Fund for future capital equipment replacement

401 – Water Utility Fund is budgeted to transfer out $180,589:

- $33,589 to the General Fund for citywide shared costs
- $42,000 to the Street Fund to support annual street operations
- $105,000 to the Utilities Equipment Reserve Fund for future utilities capital equipment replacement

402 – Sewer Utility Fund is budgeted to transfer out $240,442:

- $59,192 to the General Fund for citywide shared costs
- $78,750 to the Sewer Cumulative Fund
- $52,500 to the Street Fund to support annual street operations
- $50,000 to the Utilities Equipment Reserve Fund for future utilities capital equipment replacement

406 – Water Capital Improvement Fund is budgeted to transfer out $157,500:

- $52,500 to the West Valley Highway Capital Fund
- $105,000 to the Valentine Road Capital Fund

409 – Stormwater Utilities Fund is budgeted to transfer out $360,377:

- $152,500 to the Stormwater Facility Fund
- $105,000 to the Utilities Equipment Reserve Fund for future utilities capital equipment replacement
- $39,877 to the General Fund for citywide shared costs
- $63,000 to the Street Fund to support annual street operations

Mayor

December 4, 2015

Honorable City Council Members and Citizens of Pacific:

I present to you the City of Pacific 2016 Budget. This document addresses the critical issues and mandates facing Pacific within the limits of the City's resources. As the principal policy statement, the budget is a tool for management, accounting, communications, and planning decisions. In addition, it provides a financial plan and operations guide for implementing the various City programs and services.

What the City of Pacific does:

- Protects people, homes, businesses
- Manages impacts of growth
- Builds capital facilities
- Maintains and manages streets
- Provides park and recreation activities
- Manages water, sewer, and storm water
- Protects the environment

Strong effort has been made to maximize the level of public services while minimizing the level of debt and maintaining necessary reserves. 2016 operations are to be funded from 2016 revenues and 2015 ending fund reserves. Expenditures and revenues have been budgeted conservatively.

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 and the enterprise funds as required by law (and PMC) even through the recent great recession and leadership change. The 2016 budget is prepared with this in mind to promote a healthy financial outlook for Pacific.

<u>2016 BUDGET OVERVIEW</u>

- Includes a COLA increase for both of the represented group of employees.
- Proposes capital expenditures in Street, Stormwater, Water, and Sewer.
- AWC benefit rates will increase by 5.6% in 2016. The represented employees benefits (Northwest Administrators) will see an increase of 3.1%.
- Proposes increased utility rates (Sewer) to meet City Code in reserves as well as accounting for ongoing infrastructure reliability (capital). King County Metro did not increase its rate which is a benefit to the public.
- Proposes upgrading City Council Chamber sound system to be ADA compliant and upgrade in technology.
- Proposes the beginning of the Water Meter Replacement Project.

- Proposes the completion of the Senior & Community Center Roof project.
- Proposes the Completion of the Valentine Road Project in conjunction with the City of Sumner.
- Proposes the replacement of Police 3 Police Vehicles and approximately $200K capital equipment including vehicles to be replaced.
- Proposes the Comprehensive Plan update along with updating the City's Buildable Lands Inventory.
- Proposes legal and professional fees for code compliance issues and updating non-complaint City Code.
- Proposes to keep staffing at the same as 2015 ending level.

What is being proposed tonight is our best guess of revenues based on historical data, adjustments based on new information and what is anticipated in economic forecasts. We were purposefully conservative in many of our projections opting to leave a reserve in some funds that might make up for shortfalls in others. It is because of this practice and resurgence over these past few months that our anticipated carry over is higher than first predicted. I am working with staff towards reducing the liability insurance expense, we are including the 3% increase that AWC informed us of, in this budget to be conservative. Due to potential risk factors that still exist in Pacific and insurance claims from last year RMSA has increased the City of Pacific's liability insurance by an additional 2%.

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 2016 will increase over 2015 by 8.6%, though much of this is due to the benefit increases.

At this time I am presenting the Pacific City council with a proposed 2016 general fund budget with $4,528,675 in revenues and $4,667,177 in expenditures. Starting General Fund Carry Over is projected to be $1.80M which is 10% over what was anticipated. Total cash position is projected to increase in 2016 by $597,413 due mostly to the road/water capital projects and the reserve bond funds.

Leanne Guier
Mayor - City of Pacific
100 3rd Ave SE
Pacific, WA 98047
253-929-1108

2016 Final Budget Narrative

The Mayor with the support of City Staff is presenting the 2016 Budget and synopsis for the Fund analysis for Council's approval. The line item reports are in greater detail and reviewed by the Mayor and City Administrator. Then they are distributed to the department heads to review with the City Administrator and Mayor once again over each area of control. The Finance Committee reviewed the 2016 Budget financial reports on Tuesday, November the 17th.

The 2016 Budget is balanced by fund except for 10 funds which are detailed in bullet form below. These significant exceptions are the General Fund (001) and General Fund equipment reserve (098) the street fund (101), the tourism fund (107) the Stewart (310) and related utility projects (408) along with the fire capital improvement fund (333), the water (401) and sewer funds (402) and lastly the developer deposits fund (630). Even with ten funds overspending revenues the impact on the overall budget of shows an increase of cash flow position by an estimated $597,413 for 2016. The table on the next page shows the increases and decreases in the individual funds. The significant ones are highlighted in yellow and discussed in the following paragraph.

- The General Fund (001) is over (expenses) due to the city needs assessment and feasibility study that is estimated to cost $125K.
- The General Fund Equipment Reserve Fund (098) is over due to police vehicle expenses ($110K).
- The Street Fund (101) is projected to see an increase in expenditures due to the chip seal of $105K along with labor increases over 10% due to the new union agreement and more hours for road maintenance.
- The Tourism Fund (107) will see a slight decrease in the fund balance due to the City putting aside $10K for Pacific Days.
- The Stewart/Thornton Avenue Road Project (310) Fund is nearly complete, due to the receipt of the Public Works Trust Fund Loan in 2014/5 and the TIB grant matching funds. The final payments on road construction will be made decreasing the projected fund balance to $2K in 2016.
- The Fire Capital Improvement Fund (333) is projected to spend $30K in 2016 for upgrading City fire hydrants that are not in compliance with the Fire Code.
- The Water Fund (401) is projected to see over a $137K decrease to the fund balance due to increasing costs out-pacing the increase to utility rates. The City will be doing a water rate study in 2016 to help the Council and Public to understand how this can be rectified.
- The Sewer Fund (402) will see a fund balance decrease projected to be over $67K similar to that of the Water Fund (expenses increasing faster than rates) and will be carrying out of sewer rate study to assist staff and council in addressing this issue moving forward beyond 2016.
- The Water Capital Improvement Fund (406) is expected to begin the water meter replacement project which could take two years to complete. However the Funding process (Bond Revenue proceeds) will be made in 2016 which is the significant cause for the City's overall fund balance (cash) increase. This will be offset in 2017.
- The utility capital fund for sewer (408) is over, due to improvements on sewers brought about by the Valentine Road project.

Richard A. Gould
City Administrator

Fund Balance change:

	Beginning Fund Balance	Revenue	Expense	End Fund Balance	Increase/Decrease
General Fund	$ 1,800,000.00	$ 4,528,675.00	$ 4,667,176.55	$ 1,661,498.45	$ (138,501.55)
General Fund Equipment Reserve	$ 41,196.00	$ 121,250.00	$ 151,050.00	$ 11,396.00	$ (29,800.00)
General Fund Cumulative Reserve	$ 335,392.13	$ 600.00	$ -	$ 335,992.13	$ 600.00
Street Fund	$ 219,318.91	$ 441,750.00	$ 510,185.69	$ 150,883.22	$ (68,435.69)
Tourism Fund	$ 89,000.00	$ 11,025.00	$ 14,075.00	$ 85,950.00	$ (3,050.00)
Municipal Capital Improvements Fund	$ 430,000.00	$ 2,000.00	$ -	$ 432,000.00	$ 2,000.00
Stewart/8th St Corridor Fund	$ 108,910.91	$ 557,172.71	$ 406,825.00	$ 259,258.62	$ 150,347.71
Parks Capital Improvement Fund	$ 100,000.00	$ 194,350.00	$ 183,299.95	$ 111,050.05	$ 11,050.05
Valentine Road Project Fund	$ 150,000.00	$ 6,296,800.00	$ 5,775,300.00	$ 671,500.00	$ 521,500.00
West Valley Highway Capital Imp	$ 20,000.00	$ 226,700.00	$ 129,500.00	$ 117,200.00	$ 97,200.00
Stewart/Thornton Ave Rd Project	$ 150,000.00	$ 302,000.00	$ 450,000.00	$ 2,000.00	$ (148,000.00)
Fire Capital Improvement	$ 71,763.77	$ 10,500.00	$ 30,000.00	$ 52,263.77	$ (19,500.00)
Water Fund	$ 612,862.04	$ 1,137,178.99	$ 1,274,438.72	$ 475,602.31	$ (137,259.73)
Sewer Fund	$ 71,000.00	$ 2,180,751.45	$ 2,248,071.33	$ 3,680.12	$ (67,319.88)
Garbage Fund	$ 271,780.76	$ 20,100.00	$ 7,980.00	$ 283,900.76	$ 12,120.00
Water Capital Improvement Fund	$ 610,000.00	$ 4,933,100.00	$ 4,304,059.66	$ 1,239,040.34	$ 629,040.34
Sewer Cumulative Fund	$ 525,000.00	$ 97,250.00	$ 434,712.50	$ 187,537.50	$ (337,462.50)
Stormwater Fund	$ 450,000.00	$ 869,260.44	$ 853,927.84	$ 465,332.60	$ 15,332.60
Stormwater Facility Fund	$ 300,000.00	$ 905,200.00	$ 840,525.00	$ 364,675.00	$ 64,675.00
Pierce County Water Area Fund	$ 163,000.00	$ 26,000.00	$ 21,000.00	$ 168,000.00	$ 5,000.00
Utilities Equipment Reserve Fund	$ 266,000.00	$ 260,200.00	$ 225,000.00	$ 301,200.00	$ 35,200.00
Customer Deposits Fund	$ 5,160.00	$ -	$ -	$ 5,160.00	$ -
Developer Deposits Fund	$ 56,000.00	$ 17,900.00	$ 18,743.25	$ 55,156.75	$ (843.25)
Pacific Court	$ 54,948.18	$ -	$ -	$ 54,948.18	$ -
Algona Court Fund	$ 9,500.00	$ 199,870.00	$ 196,350.00	$ 13,020.00	$ 3,520.00
	$ 6,910,832.70	$ 23,339,633.59	$ 22,742,220.49	$ 7,508,245.80	**$ 597,413.10**

Finance

Revenue Narrative

Taxes

Final budgeted taxes revenue for 2016 is projected to be $3.1 million, an increase of 4% than 2015 projected totals of 2.990 million. This is based on the premise of estimating 2016 revenues conservatively along with an upward trend due to the recovering economy. Most likely and barring any unforeseen economic circumstances the 2016 tax revenues should exceed prior year totals, as has been the case from 2010 ($2.2 million), 2011 ($2.5 million), 2012 ($2.7 million), 2013 ($2.8 million) and 2014 ($2.87 million) tax revenues.

Licenses and Permits

Business Licenses & Permits are from business operation within Pacific. The projected revenue is based on business licenses (75-90), building permits (estimated to be down from prior years) and franchise fees. Once again the principle of conservatism was used to estimate these revenues. Over the past few years (since 2010) these revenues have seen erratic trends based mostly upon building permit activity ($375K in 2012 versus projected $214K in 2013). Projections for 2016 show a decrease (4%).

Intergovernmental Revenue

The significant increase in this revenue is almost solely based upon the CDBG grant attained for the Community Services complex ($106,000). Otherwise the projected numbers will remain similar to prior years.

Charges for Goods & Services

The majority of these revenues ($337K) are court & Police generated (85%) with the others coming from plan check fees, planning fees and charges, administration fees and VRFA Utilities & Maintenance Fees (reimbursements). The current year amount has already surpassed budgetary projections for 2015. This is projected to remain similar in 2016.

Total Fines and Penalties

Fines and penalties is revenue ($145K) generated by Pacific Courts and related Police activity.

Interest & Other Earnings, Non Revenues & Interfund Transfers

These revenues ($302K) are primarily made up of Investment and other interest ($35K) and Court ($132K) and other ($36K) non-revenue. The interfund transfers ($99K are based upon City costs such as Legal fees that are reallocated to the Utility Funds.

City Council

PROGRAM DESCRIPTION

Function: The City Council governs the City through legislation and policy direction.

What we do:

- Pass motions, ordinances and resolutions.
- Appropriate funds for various City activities.
- Award major contracts.
- Make appointments to boards and commissions.
- Represent the City before other governmental units and the public.
- Oversee the Administration to assure compliance with Council policy.

GOALS AND WORK PLAN

2015 Completed:

- Updated Pacific Municipal Code
- Adopted 25 Ordinances
- Approved 60 Resolutions
- Approved both Uniformed and Public Works/Clerical Union Collective Bargaining Agreements.
- Approved Solid Waste Service Agreements

2016 Proposed:

- Update Comprehensive Plan.
- Develop Mission/Vision Statement.
- Develop Five Year Financial Master Plan.
- Approve City Hall improvement project Plan
- Develop Utility Rate adjustments based upon the Rate Study
- Approve a Transportation Benefits District in response to the Paved roads study in 2015

BUDGET NARRATIVE

The Council normally meets on the second and fourth Monday of each month. In addition to two regular meetings per month, Council has standing study sessions on the first & third Monday of each month (Workshops). The Council also holds various meetings with the Planning Commission, staff (budget retreats etc.) and special meetings as necessary. These sessions are to review current and future issues of the City.

STAFFING

	2013 Actual	2014 Actual	2015 Actual	2016 Budget
Councilmember	7.00	7.00	7.00	7.00
Total	7.00	7.00	7.00	7.00

Finance Department –Accounting and Budgeting

PROGRAM DESCRIPTION

Function: Financial Services Division is responsible for ensuring adherence to legal, fiscal and accounting requirements established by the Office of the State Auditor.

What we do:

- Process financial data.
- Provide cash management for the City.
- Process disbursements and payroll.
- Monitor accounts payable and accounts receivable.
- Monitor City expenditures and revenues for budget compliance.
- Prepare the Annual Budget.
- Prepare the Annual Financial Reports.

GOALS AND WORK PLAN

2015 Completed:

- Prepared 2014 Financial Reports
- Prepared 2015 quarterly financial reports
- Prepared 2014 Annual State Reports
- Assisted Washington State Auditors with 2014 audit.
- Worked with Mayor, Council and all Departments to develop the 2016 Budget.
- Completed implementation of BIAS financial software
- Reconciled monthly bank statements to the penny.
- Worked with Auburn IT to upgrade outdated City computers and other related technology.

New for 2016:

- Prepare 2015 Annual State Reports.
- Prepare new financial reports by department.
- Staff training through WFOA/AWC and certification
- Prepare request for proposal for banking services.
- Develop the 2017 Budget.
- Train staff in preparation of Financial Reports and Annual Budgets.
- Reconcile Accounts Receivable and review on a monthly basis.

PERFORMANCE MEASURES

- Timely monthly financial reports (by the 10th for example).
- Bank reconciliations that balance.
- Utility billing timeliness, reconciliation, errors and accuracy.
- Inter departmental support.
- Council, citizen and other City Stakeholder satisfaction.
- Budget compliant.

BUDGET NARRATIVE

The Finance Department is comprised of the City Administrator, Lead Finance Technician, Finance Technician II and Finance Technician I.

The City Administrator and Finance Technician II joined the staff in mid and late 2013. The other two staff members were promoted to Lead and Finance Technician II from Finance Technician I and II in 2013.

In 2016 staff will be trained to provide stronger support in financial reporting as well as receive training from WFOA (conference and seminars), AWC (seminars), and SAO (BARs training). The City Administrator will train to ensure staff is cross trained so as to prevent downtime in critical areas due to leave time (vacation/sick).

The City Administrator will work with the Auburn IT department to provide support for the upgraded technology (software and hardware) to promote a greater level of efficiency while staff works to complete their tasks in an accurate and timely manner.

STAFFING

	2013 Actual	2014 Actual	2015 Actual	2016 Budget
City Administrator	1.00	1.00	1.00	1.00
Lead Finance	1.00	1.00	1.00	1.00
Finance Tech II	1.00	1.00	1.00	1.00
Finance Technician I	0.00	1.00	1.00	1.00
Total	3.00	4.00	4.00	4.00

Legal Department

PROGRAM DESCRIPTION

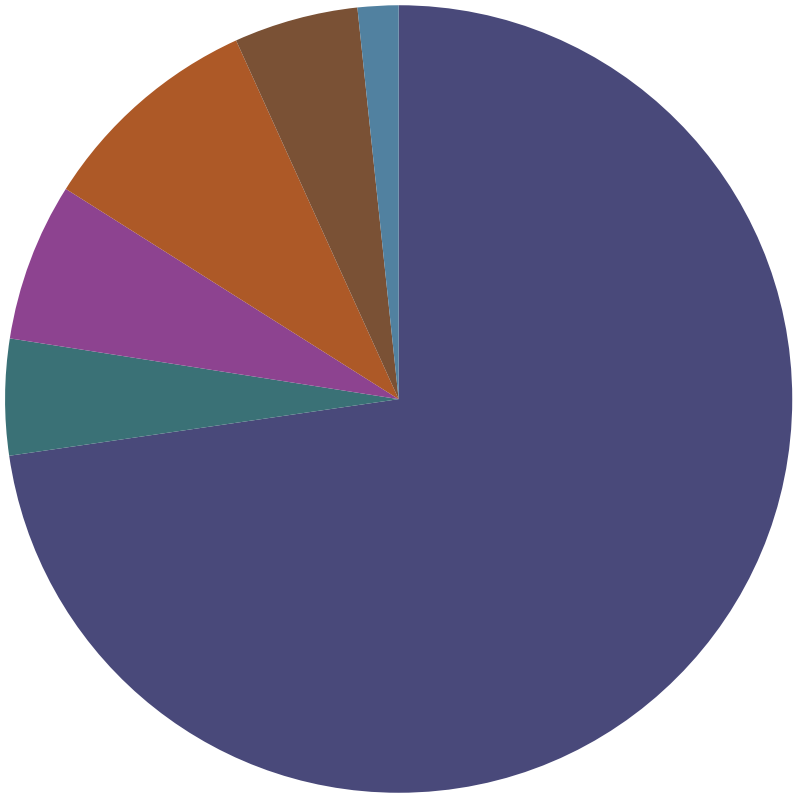
Function: The City Attorney's office provides legal advice and counsel to the City.

What they do:

• Defend the City against claims and suits.
• Approve contracts, ordinances, and resolutions as to legal form.
• Prosecute misdemeanor cases for crimes occurring within the City.

BUDGET NARRATIVE

The City Attorney has been very busy defending the City due to prior administration issues. The cost has exceeded half a million dollars in 2011-2014. The budget in 2015 has been exceeded due to prior year personnel claims and creation and maintenance of City Code. This is projected to increase in 2016 due to staff identification of City Code that needs to be updated and City Comprehensive Plan updates.



General Fund Revenue

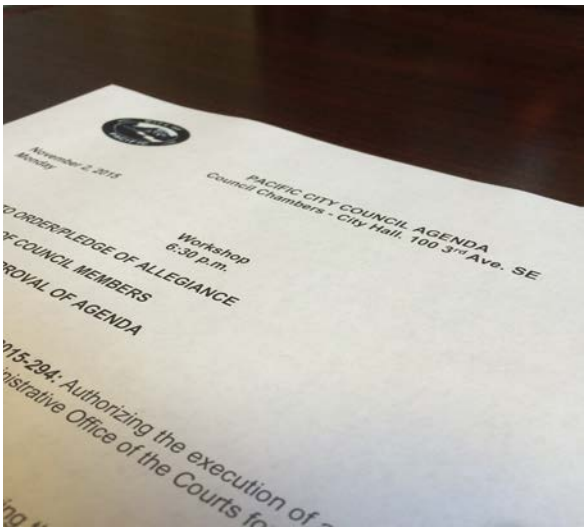
Taxes	$ 3,100,000
Licenses & Permits	$ 203,600
Intergovernmental	$ 277,000
Charges for Goods & Svcs	$ 394,960
Fines & Penalties	$ 217425,
Donations/Bldg Use/Misc	$ 715,090

City Clerk

ADMINISTRATION: CITY CLERK/PERSONNEL MANAGER

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

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



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

GOALS FOR 2016

CLERK TO THE CITY COUNCIL

- Further training toward Certified Municipal Clerk (CMC) status
- Obtaining certification as a Municipal Clerk
- Continuing updates/codification of Pacific Municipal Code.
- Provide access to the City's official record and legislative documents in as many different mediums as possible.
- Create standard operating procedures for department duties so information is accessible to others who may be able to assist if requested or if an emergency should arise.
- Update of City's website

RECORDS MANAGER

- Attend further records management training for both City Clerk and Office Assistant
- Training toward certification as Public Records Officer
- Perform annual document destruction of archived records
- Attend further public disclosure compliance training for both City Clerk and Office Assistant
- Continue to work with City staff to ensure compliance with document archiving and records request regulations

PERSONNEL MANAGER

- Work to ensure that all staff performs their work ethically and with integrity.
- Attend further personnel/human resources training.
- Reactivate City of Pacific's Wellness Committee with the goal of obtaining the AWC's WellCity Award and 2% insurance premium discount
- Continue to recruit and replace staff as needed.
- Further review/update of personnel policies

ACHIEVEMENTS FOR 2015

- Attended the second of three Professional Development Institutes toward Municipal Clerk certification
- Updated Pacific Municipal Code twice and implemented immediate web updates upon codification of ordinances.
- Regular rotation of information on centralized notice board
- Performed large document destruction of archived records – 117 boxes
- Addition of one notary public for better service to the public – now three notaries public on staff.
- Assembled/produced two editions of the City of Pacific newsletter
- Served on the Newsletter committee for the Washington Municipal Clerks' Association from March 2014 to March 2015

Community Development

Community Development

Vision

"A goal without a plan is just a wish" (Antoine de Saint-Exupery)

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

- Guiding Pacific residents in determining the present and future vision of the City and to implement their vision.
- Providing quick and courteous service to the public in the review of project proposals and to help the public to understand the review process.
- Protecting the health, safety, and welfare of the public by ensuring all new development conforms to all safety and building codes.
- Helping to provide safe clean neighborhoods.
- Resolving code violations in a thoughtful and respectful manner as quickly as possible.
- Protecting the City's natural resources using a combination of methods including regulatory controls and the pursuit of grants to purchase critical natural areas.

Narrative

Community Development is responsible for the community's healthy growth and development and provides staff support for the City Council, Planning Commission, Park Board, and other committees.. This responsibility is incorporated into four different areas including the following:

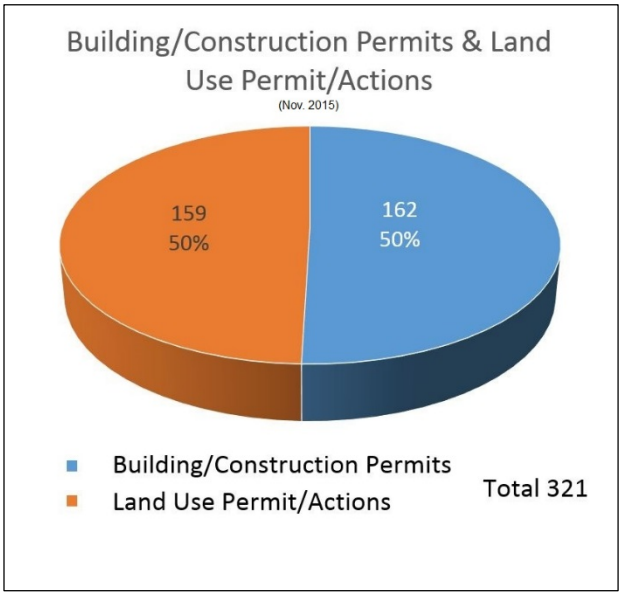
- Growth Planning
- Current Planning
- Building Services
- Code Compliance

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.

Current Planning: Current Planning governs all land use codes, permits, and land use actions and reviews all land use permits and action. Codes current planning manages include the zoning code, subdivision code, environmental codes (SEPA) and shoreline codes. Permits reviewed include, in part, are rezones, variances, plats (long and short), conditional uses, temporary uses, signs, business licensers, and all associated environmental review and determinations.

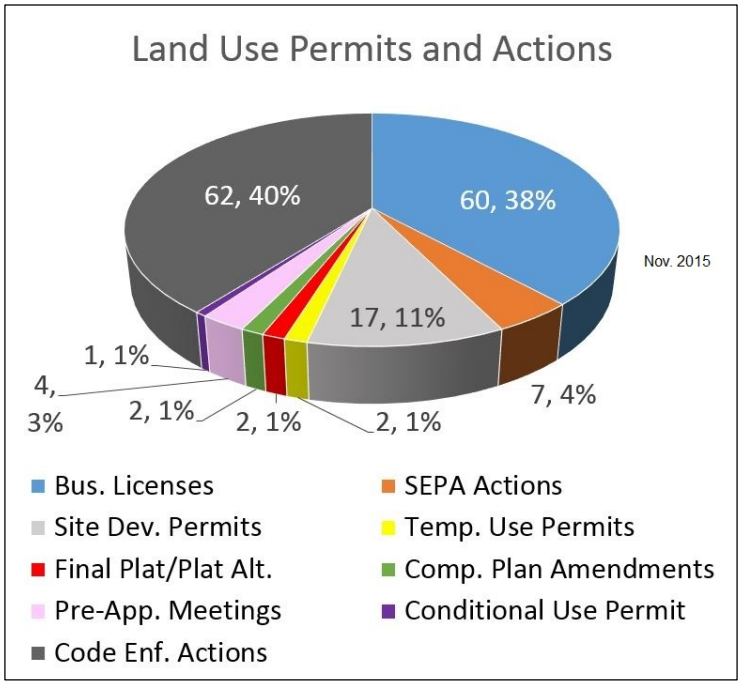
Building Services: Building Services reviews building plans and conducts building inspections to insure the safe occupancy of buildings. Both current planning and building services oversee the permit counter which provides information, responds to questions, reviews permit applications for possible errors,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

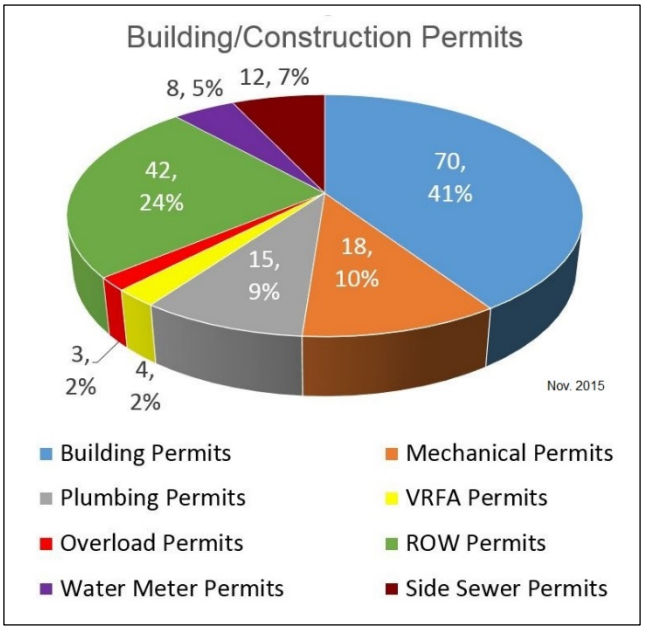
Code Compliance: Code Compliance is charged with gaining conformance to specified Pacific Municipal Code (PMC) provisions and regulations, including in part, the following: zoning code infractions, abandoned vehicles, illegal parking of vehicles/RVs, a wide variety of nuisances (such as the illegal dumping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



Performance Measures

- Track the project review timelines of all permits to ensure they are reviewed within the timelines of State law.
- Update the City's Comprehensive Plan elements in a manner consistent with State law.
- Close-out the medical marijuana code compliance cases.





Public Works

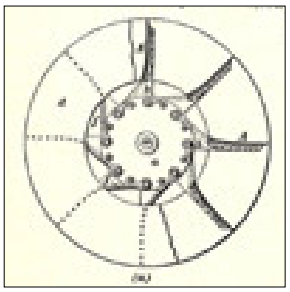
Streets

Water

Sewer

Stormwater

Parks



Engineering

City of Pacific
Department of Public Works

Mission Statement

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

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

Administration and Engineering

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

2015 Accomplishments	2016 Goals
• Issued 43 right of way permits (thru 10/29/15) • Updated Procurement Policies and Procedures Policy • Issued 157 work orders (thru 10/29/2015) • Increase City Engineer position from ½ Time to Full-Time position • Provide administrative, contractual and engineering support for Stewart and Valentine Road Improvement Projects	• Support Transportation, Capital Facilities and Land Use Element Update of the Comprehensive Plan • Participate in various regional transportation committees

Facilities, Fleet and Equipment (FF&E)

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

2015 Accomplishments	2016 Goals
• Parking lot striping at City Hall • Purchased two new PW vehicles • Purchased new plotter/scanner and began scanning old hard copy record drawings for electronic filing and storage • Purchased new walk-behind paint sprayer • Acquired underground utility line locator for more accurate utility locating	• Commission Community and Civic Center Facilities Needs Assessment and Master Plan • Capital Equipment: • Mini-sweeper (sidewalks & trails) • Brush Chipper & hipper Box • Pickup Truck Replacement

Parks

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

2015 Accomplishments	2016 Goals
• Began addressing deferred maintenance all Parks Pacific Park • Refreshed parking lot striping in Pacific Park • Complete design and issued contract to construct a portion of the IUT along the north side of Stewart Road	• Coordinate with Parks Board on various capital improvement projects • Work with PSE and King County to define/refine maintenance services that Pacific provides on the IUT between 3rd Ave and 5th Ave South.

Sewer

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

2015 Accomplishments	2016 Goals
• Collaborate with King County on future main line upgrades on Frontage Road • Developed and issued temporary industrial wastewater discharge permit	• Develop Fats, Oils and Grease Maintenance program to help prevent sewer blockages • Commission and complete Sewer Rate study • Commission and complete SACADA and Emergency Power Upgrade Engineering Report

Streets

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

2015 Accomplishments	2016 Goals
• Completed speed study on Frontage Road and adjusted speed limit • Complete design and environmental mitigation plan for Interurban Trail • Completed pavement management study • Submitted TIB grant application for Milwaukee (3rd to 5th) Improvements • Submitted TIB grant application for 3rd Avenue Overlay Project	• Complete Valentine Road Project • Pursue grant funding for West Valley Highway Right of Way Acquisition • Pursue grant funding for Stewart Road (8th Street East) from Valentine Avenue to White River Bridge • Pursue grant funding for right-of-way acquisition for West Valley Highway Improvements • Develop funding strategy to pay for increased street maintenance

Storm Water

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

2015 Accomplishments	2016 Goals
• Performed public education and outreach at Pacific Days and Police Department Open House • Completed inspections of all public storm ponds	• Enhance our procedures to better comply with Phase II Storm Water Requirements (Low Impact Development) • Increase funding to remove storm drainage debris (catch basin and storm ponds) • Commission and complete Water Rate study

Water

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

2015 Accomplishments	2016 Goals
• Video inspection of reservoir provided by certified commercial divers. • Issued consumer confidence report in accordance with state reporting timeframes. • Collaborated with DOH to establish WSP update schedule	• Commission and complete Water Rate study • Commission and complete SCADA upgrade study • Negotiate Meter Replacement RFP • Complete WSP update

Police

Mission Statement

The mission for every member of this department is to consistently seek and find ways to affirmatively promote, preserve and deliver a feeling of security, safety and quality of services to members of our community.

Goals

Based on the statistics from 2013, I set goals for 2014 and 2015. It appears that the police department is on track to meet the goals set for 2015.

1) One goal was to reduce auto thefts by 15%. In 2013, there were 45 auto thefts. In 2014 there were 30 auto thefts, thus a reduction of 33%. To date there have been 25 reported auto thefts during 2015.
2) A second goal was to reduce residential burglaries by 20%. In 2013, there were 37 residential burglaries reported. During 2014, there were 14 residential burglaries reported, thus a decrease by 62%. To date there have been 17 residential burglaries reported.
3) A third goal was to reduce traffic collisions in 2015 by 20% with the implementation of the Traffic Program. Since the program did not start until mid year, I have no data to report, other than there were 51 non-injury collisions reported in 2014 and 33 injury collisions reported. To date in 2015 there have been 41 non injury collisions and 28 injury collisions.
4) An annual goal is for all employees to meet the mandatory training as set forth by the Washington State Criminal Justice Training Commission. I received a certificate earlier this year that does document that the police department did meet the requirements for 2014.
5) A goal that is reinforced by the Washington State Association of Sheriffs and Police Chiefs is to have no reported biased based policing. In a report that I submitted to you and the Council earlier this year demonstrates that the Pacific Police Department does not police in a biased fashion. We

do not target people of color and there were no complaints from citizens regarding profiling or discrimination in 2014 nor have there been in 2015.

6) Utilize the PortaCourt Services from the SCORE facility. Included in our new system for audio and video upgrades in the Council Chambers is the ability to install the PortaCourt services. This service will allow the Court to conduct video arraignments in lieu of physical transports to and from the Court to SCORE. This program will reduce costs in the Corrections budget, it will reduce liability for prisoner escapes and injuries and the liability will rest with SCORE. In addition to the options available with PortaCourt the Judge can conduct a trial using PortaCourt versus transporting the inmate to our Court. The option remains with the Judge. The equipment will be loaned by SCORE for eighteen months and the City can opt to purchase the equipment at anytime during the eighteen months form SCORE or an independent vendor. In addition to the aforementioned benefits, it is possible to reduce the stay of an inmate utilizing PortaCourt by providing faster turnarounds in Court matters, thus reducing our Prisoner Lodging expense.

The department far exceeded the goals that I had set for 2014. We are on target to meet the 2015 goals for reduction in crime. The goal for a reduction in collisions will continue to be 20% for 2016. Traffic enforcement is up considerably and I will continue to monitor the collision reports.

The 2015 community events will continue as planned. In June we hosted the annual Bicycle Rodeo at Alpac and approximately 100 children from the community participated in the event. The department held the second annual bicycle auction at Pacific Days in July. On September 18th the department hosted the annual Open House for the community. The event has been very successful in past years and it is a great opportunity for the citizens to meet the Police and Fire personnel and to interact with police officers and firefighters and other City personnel. A conservative estimate for citizens that participated in the event is approximately 500.

The department has maintained all mandates set forth by WASPC to continue to be accredited. All personnel were evaluated for 2014 through Performance Evaluations. I continue to review the Department's Policy Manual and every six months I review recommendations from Lexipol, the creator of the policy manual, to improve current policies and to adhere to newly enacted state laws and case law.

An example of policy change is to the department's pursuit policy. I issued a Directive in 2015 that changed the policy to limit pursuits. The change is much more restrictive than in the past. The amount of pursuits this agency will experience under the policy change should be reduced by 50%.

Accomplishments

The accomplishments so far in 2015 have been significant.

1) Three patrol vehicles were ordered and equipped and received in October. The fleet has been in desperate need of vehicles as the maintenance and repairs to the older vehicles frequently takes them out of service.

2) A police officer has been hired and with this additional position I have been able to re-create a Traffic Program that will place an emphasis on reducing speeding vehicles and reduce collisions in our City.
3) An EMPG grant has afforded the department to purchase a large safe to house all firearms, ammunition and non-lethal weapons. The department has never had a safe to secure these items. A security camera system was installed to not only monitor all sides of the facility and portions of the City Hall parking area, but the interview room is now operational with audio and video recording. Three years ago the King County Prosecutor's office asked that all King County police agencies record all interviews of suspects where a filing is expected. We are now able to accommodate that request. In addition, the holding facility is now wired with video and audio and it can be monitored at several computer locations. For emergency management purposes, we now have a bank of VHF portable radios as well as a base unit. We also have a HAM Radio system in place as a back up that will allow communication to other EOC's in time of need.
4) The Coalition has paid and completed training for all employees of all eleven agencies for diversity education. Every employee of the Pacific Police Department attend the training. This subject can be a high liability issue for cities when dealing with minority groups. The Coalition is also funding the annual firearms training in Issaquah. In the early Spring the Coalition paid the entire cost of leadership training for all of the Chiefs in Portland.

Objectives

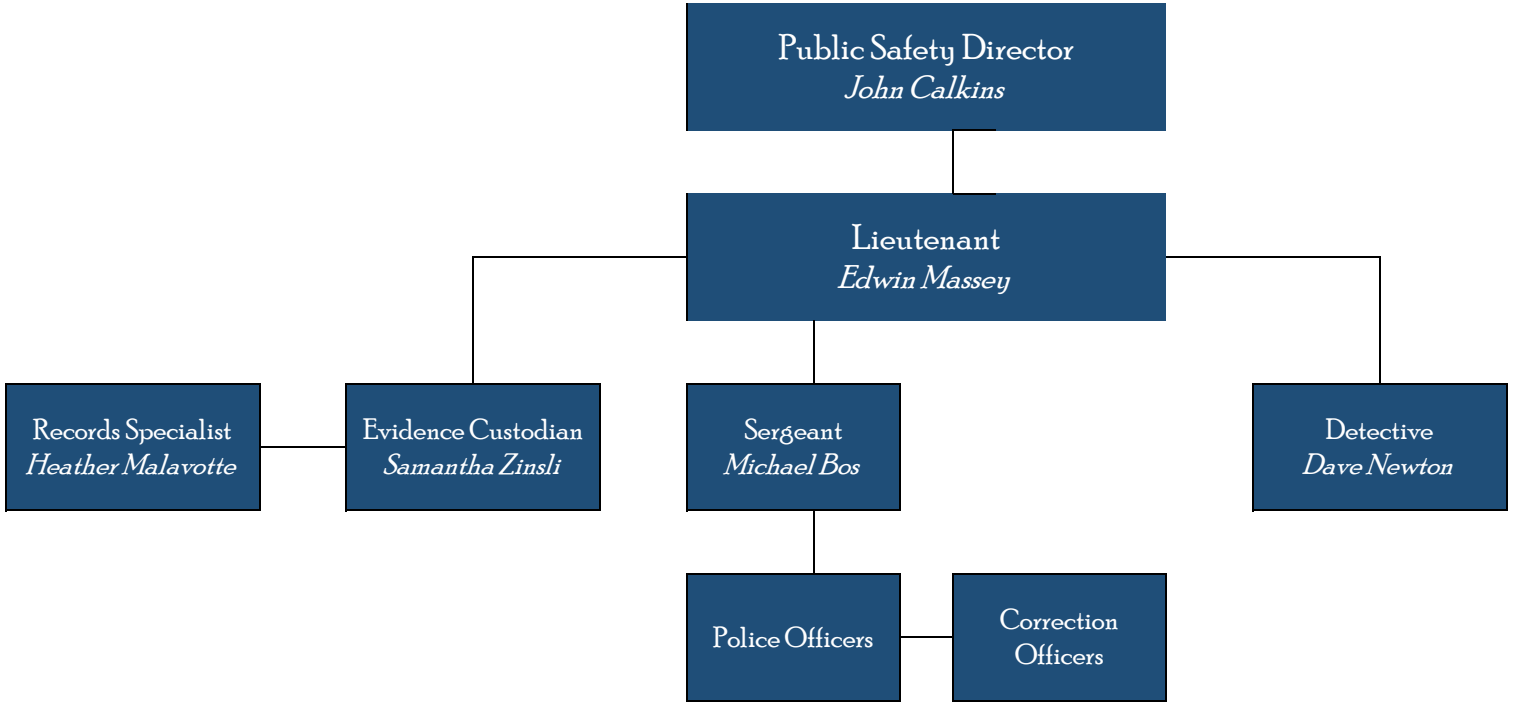
1) Continue to increase Traffic School attendance and attempt to hold two classes per month instead of 1.
2) Continue to maintain and improve upon the Explorer Post participation and continue to support the program by providing the Lead Explorer Advisor.
3) Continue to meet Accreditation Standards as well as training standards.
4) Continue Community events.
5) Continue to serve our citizens in the most professional and efficient manner as possible.
6) Reduce traffic collisions by 10%.
7) Reduce auto thefts by 10%.
8) Reduce residential burglaries by 5%.
9) Reduce speeding throughout the community.
10) Maintain no biased based policing complaints.

Capital Outlay 2016

1) Three vehicles need to be replaced. One is a 2007 Dodge Pick Up driven by the detective. It has over 100,000 miles and is need of repairs. I believe it can be replaced by a used smaller vehicle. I should budget approximately $25,000. Two patrol cars are 2009 Dodge Chargers and will have over 100,000 miles. They should be replaced by the Fords on the State Bid. Those vehicles fully equipped cost approximately $52,000 per vehicle.

2) We are in need of five portable radios. There is a new radio system arriving in two years which will allow us to recieve some radios at a minimal cost and replace current radios at no cost. Puget Sound Emergency Radio Network, (PSERN) has been launched. The radios that they will replace need to be a newer vintage and some of ours are not. I reached out to the Port of Seattle Police Department and borrowed 5 portable radios until we can replace them through the PSERN program. It is possible but unlikely that radios will need to be purchased in 2016. The radios cost approximately $2500 each.
3) It is probable that the roof on the Public Safety Building may need to be replaced. This was budgeted five years ago but was subsequently cut from the budget. The cost is unknown and will be split 50/50 with the VRFA. It does need to be inspected and I have contacted a roofing company, Wayne's Roofing, to inspect the roof.
4) Carpet downstairs needs to be replaced, with the exception of my office. It is torn and separated and is a hazard. The stairs and training room are good. I will need to get an estimate.

2016 Organization Chart
Police Department



Court

Who we serve

The Municipal Court serves local residents and visitors who have been charged with misdemeanors, civil infractions or parking violations. We contract with the City of Algona to hold their court services as well.

Purpose

As Pacific's judicial branch of government, the Municipal Court:

- Adjudicates criminal misdemeanor offenses and imposes appropriate fines & costs
- Collects fines, penalties, restitution, and other assessments imposed by the court and accounts for all funds received & disbursed
- Manages juries for one to two jury trials each year
- Adjudicates civil infractions and imposes penalties or deferrals as appropriate
- Coordinates interpreters for hearing impaired or foreign language speakers
- Monitors, evaluates, and implement legislative mandates and changes in court rules

Budget comments:

Budget request increased $24,847.04 from 2015 budget

Increase includes:

- Salaries / benefits annual increases
- More cases being filed which means the Judge's salary and interpreter costs may increase due to more court days or longer hours of current days
- More opportunities for training and conferences through Court associations, extra conferences every other year

Priorities for 2016:

- Continue serving public with courteousness and ensure public trust and confidence by completing work accurately and timely
- Continue with training through our court association
- Continue scanning of old collection files
- Clean up archives, organize files

Accomplishments in 2015:

- New metal detector (by police department)
- Begin scanning of old collection files
- Continuing education with regional training and conference attendance, up to 7 days each year

Community Services

2016 NARRATIVE BUDGET PRESENTATION
Community Services
Senior Center and Youth Gym

Mission Statement

Community Services Department promotes the emotional, social, and physical well-being of our citizens, regardless of race, color, creed, religion, sex, national origin or ancestry. Our learning programs empower citizens of all ages. To this end we will expand their view of themselves and the world. Community Services make a difference and changes lives.

Our Youth Summer Lunch Program at the gym served 40 to 50 children per day, and this summer at the senior center we served about 20 to 35 seniors per day with our Catholic Community Services lunch and Stone Soup.
Without these programs people in our little community would not get lunch.

WHO
Our citizens, young and old, need a place to come, interact with people their own age, broaden their horizons, and make their brains and bodies stay strong. We have all been children before and looking forward in time to being senior citizens.

WHAT WE OFFER
At our Senior Center. Thanks to a grant from Metro, we bring seniors to our center for lunch. Thursdays we always have our walks in the park, and in bad weather we go to the mall. Twice a month we go to New Hope Church Food Pantry. Friday afternoons we schedule outings to local coffee or donut shop, this trip is very popular.

We offer hair cuts, free blood pressure checks and foot care once a month. Tuesday through Friday a nutritious lunch is provided by Catholic Community Services for donation only if 60 years or older. Stone Soup is free lunch for he whole community. On Friday, free bread is donated by our local Safeway; this is an all day service.
Just to name a few of the things that are done in the center in the afternoon; Pinochle, free Bingo, Friday free matinee, quilting and once a month tea parties. Almost everyday there are afternoon bus trips.

Our Youth Gym offers the Tiny Tot program, with this is the famous bounce house. A new program the amazing Wiggles and Giggles, young children dance to music with scarves. Story Time with King County Library System is once a month. Open gym is offered in the afternoons. An on going fund raiser for the Youth Gym is Taco Tuesday.

Recently JoAnne and I were putting up the bounce house for the Tiny tot Program. The kids were early because they were so excited. They busted through the doors. All were bouncing up and down for Miss JoAnne trying to get her attention. I went back later after the Tiny Tot was well underway. The kids were still so excited they couldn't say Miss JoAnne without jumping up and down. It is these moments that make our Community Services cherished by the community.

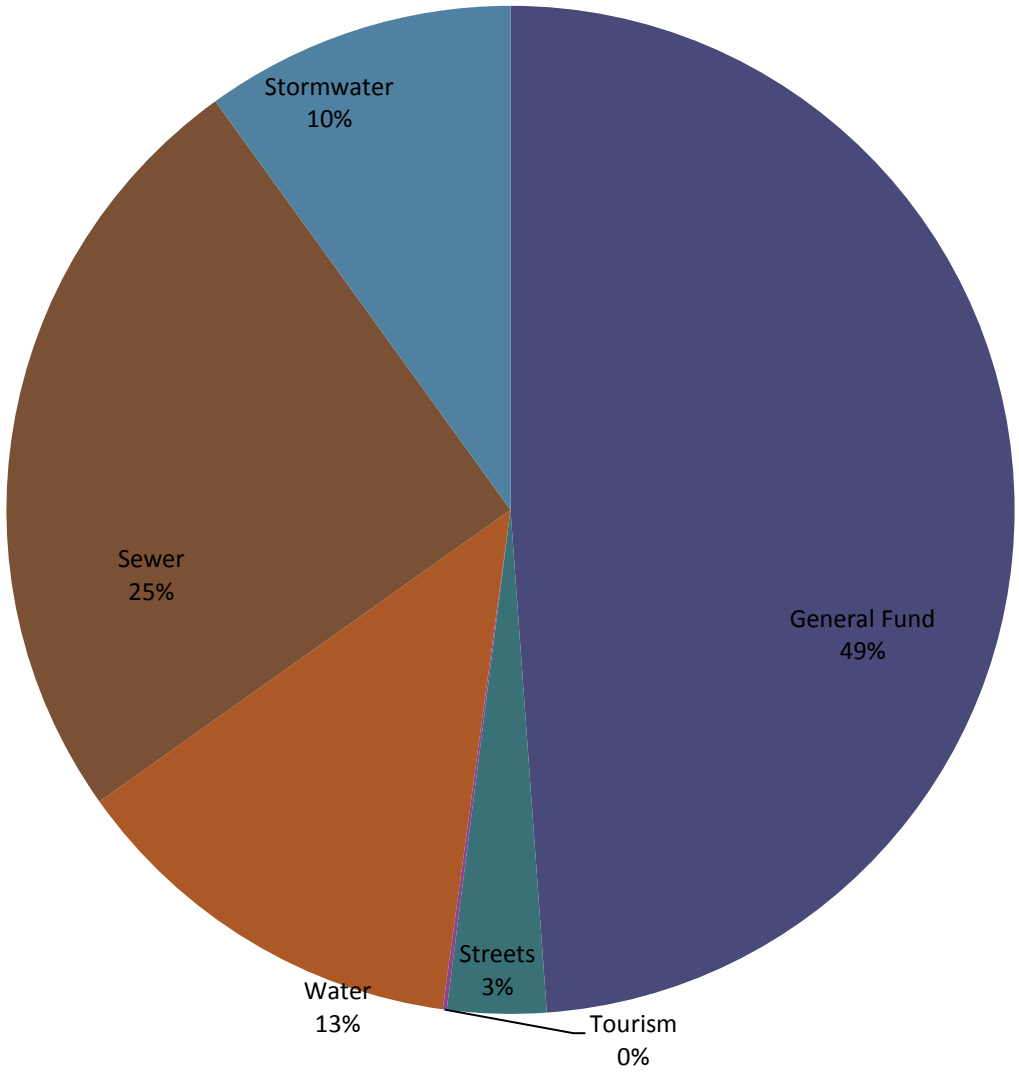
2015 Accomplishments
Community Services offer a safe drug free place for our citizens to come and enjoy themselves. Our programs offer social interaction for our community in this high -Tec age. We offer free lunch to the community.On a weekly basis free bread, produce, and sometimes desserts.
Youth Gym Accomplishments:
Nights of Veritias
JoAnne Futch has created an amazing relationship with King County Library System.

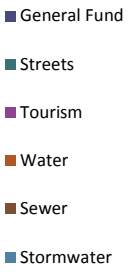
New updated computer lab is up and running.
Tiny Tot Program
The End of Summer Youth Program Bar B-Q.
Senior Centre Accomplishments:
Submitted and received KCBG Grant
Senior bus trips provided by a Metro King County Grant
Stone Soup, free Monday lunch for the whole community
King County Humane pet food distribution
Yearly Flu Clinic
We have opened a Multi Purpose Room for extra events.

Many citizens in our community rent the Gym, East Room, and the Senior Center for their personal events. Our revenue on rentals has increased this year.
Community Services holds several fund raisers thought the year, Pancake Breakfast, Citizen Appreciation Dinner, and our Holiday Bazaar. Our Youth program has a fund raiser every Tuesday, Taco Tuesday.

GOALS FOR 2016
Free Bingo fund raiser; will go along with selling tacos.
We are working every day to increase community awareness of our programs, with this in mind increasing Community Services numbers.
Our department works hard to keep up with the current changes in Pacific.
Our community is once again changing, our population is getting older.
To create and maintain a friendly and supportive atmosphere, that promotes long time friendships. Increase positive mental health and well body. Offer free food through donations, which is a very strong incentive; feed the stomach and the soul. We wish to increase the sense of accomplishment for our citizens because of their productive days that are filled with our activities that are offered here in the city. Community Services comes from the Heart.

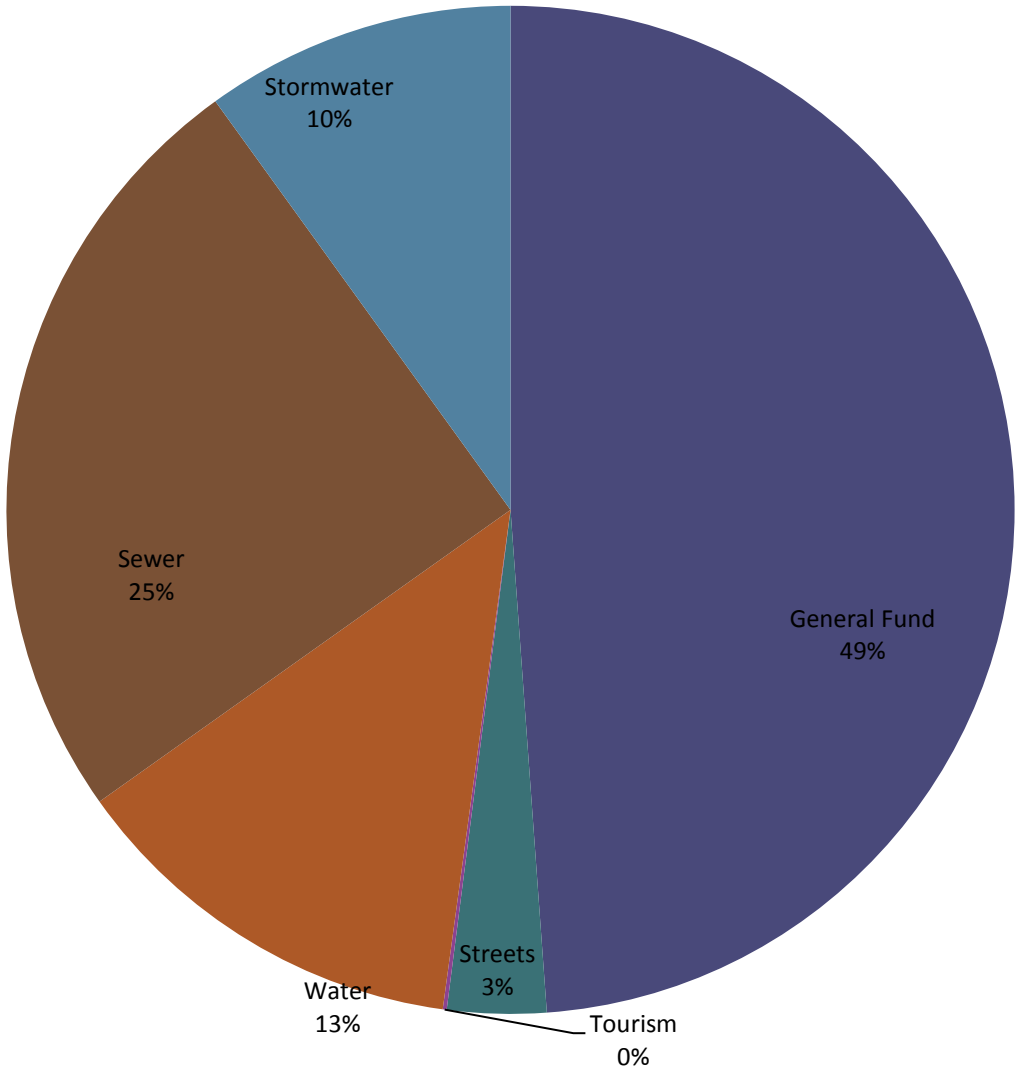
Budget Reports

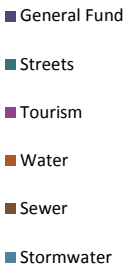




City-wide Revenue Projections

General Fund	$ 4,264,497.00
Streets	$ 276,750.00
Tourism	$ 11,025.00
Water	1,137,178.99
Sewer	$ 2,170,751.45
Stormwater	$ 869,260.44





City-wide Revenue Projections

General Fund	$ 4,264,497.00
Streets	$ 276,750.00
Tourism	$ 11,025.00
Water	1,137,178.99
Sewer	$ 2,170,751.45
Stormwater	$ 869,260.44

BUDGET COMPARISON FUND TOTALS

City Of Pacific
MCAG #: 0423

Source Code 000 To: 597

Time: 14:29:55 Date: 12/04/2015
Page: 1

001 General Fund

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
110		0.00	0.00	0.00	0.00		0%	
120		0.00	0.00	0.00	0.00		0%	
130		0.00	0.00	0.00	0.00		0%	
210		0.00	0.00	0.00	0.00		0%	
220		0.00	0.00	0.00	0.00		0%	
230		0.00	0.00	0.00	0.00		0%	
260		0.00	0.00	0.00	0.00		0%	
280		0.00	0.00	0.00	0.00		0%	
290		0.00	0.00	0.00	0.00		0%	
308	Beginning Balances	1,296,151.00	1,287,238.86	1,578,778.10	1,633,986.48	1,800,000.00	14%	
310	Taxes	2,879,940.00	2,870,330.44	2,990,000.00	2,996,249.53	3,100,000.00	4%	
320	Licenses & Permits	266,900.00	258,307.74	213,500.00	223,170.32	203,600.00	-5%	
330	Intergovernmental Revenues	186,425.00	178,101.15	232,450.00	213,234.72	277,000.00	19%	
340	Charges For Goods & Services	293,730.00	285,555.86	247,422.00	303,681.36	394,962.00	60%	
350	Fines & Penalties	120,234.00	110,946.88	144,865.00	99,173.34	217,425.00	50%	
360	Interest & Other Earnings	61,295.00	57,927.11	53,600.00	55,243.14	71,510.00	33%	
380	Non Revenues	157,610.00	157,441.47	126,170.00	122,660.33	131,520.00	4%	
390	Other Financing Sources	27,500.00	27,450.80	0.00	3,000.00		0%	
397	Interfund Transfers	690,205.00	683,607.71	85,032.01	77,945.88	132,658.00	56%	
398	Insurance Recoveries	1,500.00	1,322.40	0.00	0.00		0%	
TOTAL REVENUES:		**5,981,490.00**	**5,918,230.42**	**5,671,817.11**	**5,728,345.10**	**6,328,675.00**	**12%**	
511	Legislative	25,300.00	18,917.91	18,438.50	19,774.26	27,417.42	49%	
512	Judical	250,000.00	232,779.96	242,866.51	224,729.83	263,833.06	9%	
513	Executive	26,500.00	22,169.73	42,095.14	31,900.44	35,469.32	-16%	
514	Financial, Recording & Elections	299,600.00	270,037.22	239,219.68	255,965.19	269,804.44	13%	
515	Legal Services	174,000.00	161,746.83	137,500.00	175,810.03	192,250.00	40%	
517	Employee Benefit Programs	400.00	362.40	0.00	52.51	250.00	0%	
518	Centralized Services	198,950.00	183,703.41	183,606.12	180,393.40	235,438.95	28%	
521	Law Enforcement	1,737,700.00	1,669,937.54	1,777,457.18	1,685,204.31	1,871,992.93	5%	
522	Fire Control	200.00	158.71	300.00	0.00	315.00	5%	
523	Detension/Correction	185,100.00	179,632.18	177,500.00	110,894.01	152,000.00	-14%	
524	Protective Inspections	24,250.00	22,984.84	19,339.14	20,392.16	36,380.81	88%	
525	Disaster Services	800.00	0.00	1,600.00	0.00	1,680.00	5%	
528	Dispatch Services	215,000.00	210,082.37	230,000.00	187,642.39	230,000.00	0%	
532	Cable/Television	100.00	0.00	0.00	0.00		0%	
544	Road & Street Operations	0.00	0.00	0.00	0.00	17,309.37	0%	
553	Conservation	250.00	212.26	400.00	307.95	420.00	5%	
554	Environmental Services	32,500.00	29,963.00	25,500.00	26,854.69	26,775.00	5%	
558	Planning & Community Devel	189,975.00	176,804.70	226,401.87	227,701.32	278,030.32	23%	
566	Substance Abuse	100.00	0.00	0.00	0.00		0%	
569	Aging & Adult Services	171,475.00	161,341.83	164,590.23	163,358.07	165,409.08	0%	
571	Education & Recreation	0.00	0.00	0.00	0.00		0%	

BUDGET COMPARISON FUND TOTALS

City Of Pacific
MCAG #: 0423

Source Code 000 To: 597

Time: 14:29:55 Date: 12/04/2015
Page: 2

001 General Fund

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
575	Cultural & Recreational Facilities	107,400.00	100,034.19	107,049.31	92,744.81	126,455.00	18%	
576	Park Facilities	85,050.00	81,761.01	116,544.63	83,344.31	231,708.35	99%	
580	Non Expeditures	113,475.00	124,390.09	116,550.00	137,559.03	121,477.50	4%	
591	Debt Service - Principal Repayment	29,600.00	28,669.91	1,200.00	28,008.78	1,260.00	5%	
594	Capital Expenditures	3,000.00	1,899.30	140,000.00	26,858.03	266,500.00	90%	
597	Interfund Transfers	600,100.00	600,000.00	120,000.00	109,999.87	115,000.00	-4%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**4,470,825.00**	**4,277,589.39**	**4,088,158.31**	**3,789,495.39**	**4,667,176.55**	**14%**	
	FUND GAIN/LOSS:	1,510,665.00	1,640,641.03	1,583,658.80	1,938,849.71	1,661,498.45		

BUDGET COMPARISON FUND TOTALS

City Of Pacific
MCAG #: 0423

Source Code 000 To: 597

Time: 14:29:55 Date: 12/04/2015
Page: 10

098 General Fund Equipment Reserve

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
110		0.00	0.00	0.00	0.00		0%	
210		0.00	0.00	0.00	0.00		0%	
280		0.00	0.00	0.00	0.00		0%	
290		0.00	0.00	0.00	0.00		0%	
308	Beginning Balances	87,216.00	42,519.76	41,196.00	47,532.44	41,196.00	0%	
360	Interest & Other Earnings	200.00	140.17	0.00	291.59	500.00	0%	
397	Interfund Transfers	140,100.00	140,000.00	115,000.00	105,416.58	120,750.00	5%	
TOTAL REVENUES:		**227,516.00**	**182,659.93**	**156,196.00**	**153,240.61**	**162,446.00**	**4%**	
507		0.00	0.00	0.00	0.00		0%	
518	Centralized Services	500.00	440.19	1,000.00	1,294.10	1,050.00	5%	
594	Capital Expenditures	153,516.00	134,687.30	151,500.00	150,102.53	150,000.00	-1%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**154,016.00**	**135,127.49**	**152,500.00**	**151,396.63**	**151,050.00**	**-1%**	
	FUND GAIN/LOSS:	73,500.00	47,532.44	3,696.00	1,843.98	11,396.00		

BUDGET COMPARISON FUND TOTALS

City Of Pacific
MCAG #: 0423

Source Code 000 To: 597

Time: 14:29:55 Date: 12/04/2015
Page: 11

099 General Fund Cumulative Reserv

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
110		0.00	0.00	0.00	0.00		0%	
210		0.00	0.00	0.00	0.00		0%	
280		0.00	0.00	0.00	0.00		0%	
290		0.00	0.00	0.00	0.00		0%	
308	Beginning Balances	139,405.00	134,689.02	135,000.00	134,958.15	335,392.13	148%	
360	Interest & Other Earnings	270.00	269.13	400.00	547.69	600.00	50%	
397	Interfund Transfers	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:		**139,675.00**	**134,958.15**	**135,400.00**	**135,505.84**	**335,992.13**	**148%**	
594	Capital Expenditures	0.00	0.00	0.00	0.00		0%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**0.00**	**0.00**	**0.00**	**0.00**		**0%**	
	FUND GAIN/LOSS:	139,675.00	134,958.15	135,400.00	135,505.84	335,992.13		

BUDGET COMPARISON FUND TOTALS

City Of Pacific
MCAG #: 0423

Source Code 000 To: 597

Time: 14:29:55 Date: 12/04/2015
Page: 13

101 Street

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
110		0.00	0.00	0.00	0.00		0%	
120		0.00	0.00	0.00	0.00		0%	
130		0.00	0.00	0.00	0.00		0%	
210		0.00	0.00	0.00	0.00		0%	
230		0.00	0.00	0.00	0.00		0%	
280		0.00	0.00	0.00	0.00		0%	
290		0.00	0.00	0.00	0.00		0%	
308	Beginning Balances	134,920.00	131,129.59	81,660.00	80,929.77	219,318.91	169%	
310	Taxes	0.00	0.00	70,000.00	162,324.14	130,000.00	86%	
320	Licenses & Permits	16,750.00	16,665.00	20,000.00	16,605.00	20,000.00	0%	
330	Intergovernmental Revenues	303,069.00	139,439.83	120,000.00	130,434.42	125,000.00	4%	
340	Charges For Goods & Services	4,500.00	4,382.50	5,000.00	0.00	1,000.00	-80%	
360	Interest & Other Earnings	280.00	266.89	100.00	728.64	750.00	650%	
380	Non Revenues	0.00	0.00	0.00	0.00		0%	
390	Other Financing Sources	0.00	0.00	0.00	0.00		0%	
397	Interfund Transfers	100,000.00	100,000.00	170,000.00	155,833.22	165,000.00	-3%	
398	Insurance Recoveries	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:		**559,519.00**	**391,883.81**	**466,760.00**	**546,855.19**	**661,068.91**	**42%**	
531	Storm Water Services	0.00	0.00	0.00	0.00		0%	
542	Streets - Maintenance	312,424.14	295,954.04	358,452.42	267,376.02	494,120.69	38%	
543	Streets Admin & Overhead	500.00	0.00	300.00	0.00	315.00	5%	
591	Debt Service - Principal Repayment	300.00	0.00	0.00	0.00		0%	
594	Capital Expenditures	0.00	0.00	0.00	0.00		0%	
597	Interfund Transfers	15,000.00	15,000.00	15,000.00	13,750.00	15,750.00	5%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**328,224.14**	**310,954.04**	**373,752.42**	**281,126.02**	**510,185.69**	**37%**	
	FUND GAIN/LOSS:	231,294.86	80,929.77	93,007.58	265,729.17	150,883.22		

BUDGET COMPARISON FUND TOTALS

107 Tourism

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
308	Beginning Balances	82,562.00	81,522.33	89,000.00	93,860.51	89,000.00	0%	
310	Taxes	13,000.00	12,158.63	7,500.00	15,764.62	10,500.00	40%	
360	Interest & Other Earnings	1,000.00	179.55	200.00	404.37	525.00	163%	
397	Interfund Transfers	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:		**96,562.00**	**93,860.51**	**96,700.00**	**110,029.50**	**100,025.00**	**3%**	
557	Community Services	500.00	0.00	1,500.00	1,470.60	14,075.00	838%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**500.00**	**0.00**	**1,500.00**	**1,470.60**	**14,075.00**	**838%**	
	FUND GAIN/LOSS:	96,062.00	93,860.51	95,200.00	108,558.90	85,950.00		

BUDGET COMPARISON FUND TOTALS

206 LID 3 Redemption

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
110		0.00	0.00	0.00	0.00		0%	
210		0.00	0.00	0.00	0.00		0%	
280		0.00	0.00	0.00	0.00		0%	
308	Beginning Balances	446,086.00	322,747.39	0.00	0.00		0%	
340	Charges For Goods & Services	0.00	0.00	0.00	0.00		0%	
350	Fines & Penalties	3,300.00	3,294.30	0.00	582.74		0%	
360	Interest & Other Earnings	14,525.00	14,109.33	0.00	1,790.85	2,000.00	0%	
390	Other Financing Sources	137,000.00	132,947.61	0.00	11,526.12		0%	
397	Interfund Transfers	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:		**600,911.00**	**473,098.63**	**0.00**	**13,899.71**	**2,000.00**	**0%**	
514	Financial, Recording & Elections	3,129.00	2,929.10	0.00	1,873.61	1,536.92	0%	
515	Legal Services	0.00	0.00	0.00	0.00		0%	
580	Non Expeditures	0.00	0.00	0.00	0.00		0%	
591	Debt Service - Principal Repayment	0.00	0.00	0.00	-336.76		0%	
594	Capital Expenditures	0.00	0.00	0.00	0.00		0%	
597	Interfund Transfers	474,370.88	470,169.53	0.00	0.00		0%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**477,499.88**	**473,098.63**	**0.00**	**1,536.85**	**1,536.92**	**0%**	
	FUND GAIN/LOSS:	123,411.12	0.00	0.00	12,362.86	463.08		

BUDGET COMPARISON FUND TOTALS

City Of Pacific
MCAG #: 0423

Source Code 000 To: 597

Time: 14:29:55 Date: 12/04/2015
Page: 18

300 Municipal Capital Improvements

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
110		0.00	0.00	0.00	0.00		0%	
120		0.00	0.00	0.00	0.00		0%	
210		0.00	0.00	0.00	0.00		0%	
230		0.00	0.00	0.00	0.00		0%	
280		0.00	0.00	0.00	0.00		0%	
290		0.00	0.00	0.00	0.00		0%	
308	Beginning Balances	346,000.00	334,754.75	785,000.00	830,733.61	430,000.00	-45%	
310	Taxes	103,250.00	95,169.56	0.00	11.08		0%	
360	Interest & Other Earnings	5,032.00	809.30	1,700.00	3,373.33	2,000.00	18%	
390	Other Financing Sources	0.00	0.00	0.00	0.00		0%	
397	Interfund Transfers	400,000.00	400,000.00	0.00	0.00		0%	
TOTAL REVENUES:		**854,282.00**	**830,733.61**	**786,700.00**	**834,118.02**	**432,000.00**	**-45%**	
558	Planning & Community Devel	0.00	0.00	0.00	0.00		0%	
559	Housing & Community Develop	0.00	0.00	0.00	0.00		0%	
580	Non Expeditures	0.00	0.00	0.00	0.00		0%	
591	Debt Service - Principal Repayment	0.00	0.00	0.00	0.00		0%	
594	Capital Expenditures	0.00	0.00	0.00	0.00		0%	
597	Interfund Transfers	0.00	0.00	0.00	0.00		0%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**0.00**	**0.00**	**0.00**	**0.00**		**0%**	
	FUND GAIN/LOSS:	854,282.00	830,733.61	786,700.00	834,118.02	432,000.00		

BUDGET COMPARISON FUND TOTALS

City Of Pacific
MCAG #: 0423

Source Code 000 To: 597

Time: 14:29:55 Date: 12/04/2015
Page: 19

301 Roads Capital Improvements

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
110		0.00	0.00	0.00	0.00		0%	
120		0.00	0.00	0.00	0.00		0%	
210		0.00	0.00	0.00	0.00		0%	
280		0.00	0.00	0.00	0.00		0%	
308	Beginning Balances	160,000.00	159,834.62	108,910.91	254,458.59	108,910.91	0%	
330	Intergovernmental Revenues	434,082.00	265,080.95	135,172.71	145,191.48	555,172.71	311%	
360	Interest & Other Earnings	500.00	465.15	500.00	1,393.23	2,000.00	300%	
380	Non Revenues	800.00	799.68	0.00	0.00		0%	
397	Interfund Transfers	60,000.00	60,000.00	0.00	0.00		0%	
TOTAL REVENUES:		**655,382.00**	**486,180.40**	**244,583.62**	**401,043.30**	**666,083.62**	**172%**	
594	Capital Expenditures	377,539.51	307,139.93	186,500.00	22,187.18	431,825.00	132%	
597	Interfund Transfers	0.00	0.00	0.00	0.00		0%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**377,539.51**	**307,139.93**	**186,500.00**	**22,187.18**	**431,825.00**	**132%**	
	FUND GAIN/LOSS:	277,842.49	179,040.47	58,083.62	378,856.12	234,258.62		

BUDGET COMPARISON FUND TOTALS

City Of Pacific
MCAG #: 0423

Source Code 000 To: 597

Time: 14:29:55 Date: 12/04/2015
Page: 20

305 Parks Capital Improvement

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
308	Beginning Balances	170,850.00	134,972.77	100,000.00	111,469.75	100,000.00	0%	
310	Taxes	4,500.00	1,818.04	10,500.00	23,219.98	14,500.00	38%	
330	Intergovernmental Revenues	65,625.00	61,628.14	0.00	0.00	175,000.00	0%	
340	Charges For Goods & Services	8,800.00	8,784.00	8,500.00	4,212.00	3,500.00	-59%	
360	Interest & Other Earnings	150.00	11.82	650.00	406.03	1,350.00	108%	
380	Non Revenues	75.00	43.57	0.00	0.00		0%	
397	Interfund Transfers	50,000.00	50,000.00	0.00	0.00		0%	
TOTAL REVENUES:		**300,000.00**	**257,258.34**	**119,650.00**	**139,307.76**	**294,350.00**	**146%**	
576	Park Facilities	16,128.40	15,278.50	7,622.07	6,712.08	8,299.95	9%	
580	Non Expeditures	2,189.71	1,989.71	0.00	0.00		0%	
594	Capital Expenditures	128,330.33	127,830.33	0.00	-2,395.86	175,000.00	0%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**146,648.44**	**145,098.54**	**7,622.07**	**4,316.22**	**183,299.95**	**2305%**	
	FUND GAIN/LOSS:	153,351.56	112,159.80	112,027.93	134,991.54	111,050.05		

BUDGET COMPARISON FUND TOTALS

City Of Pacific
MCAG #: 0423

Source Code 000 To: 597

Time: 14:29:55 Date: 12/04/2015
Page: 21

308 Valentine Road Project

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
110		0.00	0.00	0.00	0.00		0%	
210		0.00	0.00	0.00	0.00		0%	
280		0.00	0.00	0.00	0.00		0%	
308	Beginning Balances	1,418,178.00	209,380.88	300,000.00	191,875.51	150,000.00	-50%	
330	Intergovernmental Revenues	0.00	0.00	2,500,000.00	0.00	2,575,000.00	3%	
360	Interest & Other Earnings	500.00	459.66	1,500.00	813.04	800.00	-47%	
380	Non Revenues	100.00	0.00	3,600,000.00	0.00	3,600,000.00	0%	
390	Other Financing Sources	100.00	0.00	0.00	425,842.29		0%	
397	Interfund Transfers	220,000.00	220,000.00	120,000.00	109,999.95	121,000.00	1%	
TOTAL REVENUES:		**1,638,878.00**	**429,840.54**	**6,521,500.00**	**728,530.79**	**6,446,800.00**	**-1%**	
580	Non Expeditures	0.00	0.00	0.00	0.00		0%	
594	Capital Expenditures	241,062.50	237,965.03	6,185,000.00	227,490.78	5,775,300.00	-7%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**241,062.50**	**237,965.03**	**6,185,000.00**	**227,490.78**	**5,775,300.00**	**-7%**	
	FUND GAIN/LOSS:	1,397,815.50	191,875.51	336,500.00	501,040.01	671,500.00		

BUDGET COMPARISON FUND TOTALS

309 West Valley

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
308	Beginning Balances	0.00	0.00	0.00	0.00	20,000.00	0%	
330	Intergovernmental Revenues	76,000.00	75,418.12	180,000.00	139,771.95	173,900.00	-3%	
360	Interest & Other Earnings	0.00	0.00	0.00	175.63	300.00	0%	
397	Interfund Transfers	0.00	0.00	50,000.00	45,833.29	52,500.00	5%	
TOTAL REVENUES:		**76,000.00**	**75,418.12**	**230,000.00**	**185,780.87**	**246,700.00**	**7%**	
594	Capital Expenditures	0.00	0.00	215,000.00	153,774.97	129,500.00	-40%	
TOTAL EXPENDITURES:		**0.00**	**0.00**	**215,000.00**	**153,774.97**	**129,500.00**	**-40%**	
	FUND GAIN/LOSS:	76,000.00	75,418.12	15,000.00	32,005.90	117,200.00		

BUDGET COMPARISON FUND TOTALS

310 Stewart/Thornton Ave Rd Projec

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
110		0.00	0.00	0.00	0.00		0%	
210		0.00	0.00	0.00	0.00		0%	
280		0.00	0.00	0.00	0.00		0%	
308	Beginning Balances	544,616.00	184,688.24	475,000.00	590,859.34	150,000.00	-68%	
330	Intergovernmental Revenues	1,497,000.00	1,496,996.78	1,780,000.00	1,799,445.79	250,000.00	-86%	
360	Interest & Other Earnings	1,018.00	850.53	2,000.00	716.16	52,000.00	2500%	
390	Other Financing Sources	300,100.00	300,000.00	0.00	0.00		0%	
397	Interfund Transfers	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:		**2,342,734.00**	**1,982,535.55**	**2,257,000.00**	**2,391,021.29**	**452,000.00**	**-80%**	
591	Debt Service - Principal Repayment	0.00	0.00	0.00	77,458.33		0%	
594	Capital Expenditures	1,400,950.00	1,391,676.21	2,225,000.00	2,336,200.06	450,000.00	-80%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**1,400,950.00**	**1,391,676.21**	**2,225,000.00**	**2,413,658.39**	**450,000.00**	**-80%**	
	FUND GAIN/LOSS:	941,784.00	590,859.34	32,000.00	-22,637.10	2,000.00		

BUDGET COMPARISON FUND TOTALS

City Of Pacific
MCAG #: 0423

Source Code 000 To: 597

Time: 14:29:55 Date: 12/04/2015
Page: 24

333 Fire Capital Improvement

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
110		0.00	0.00	0.00	0.00		0%	
210		0.00	0.00	0.00	0.00		0%	
280		0.00	0.00	0.00	0.00		0%	
308	Beginning Balances	68,000.00	61,265.33	71,763.77	69,740.23	71,763.77	0%	
340	Charges For Goods & Services	18,257.00	8,338.50	10,000.00	4,437.00	10,000.00	0%	
360	Interest & Other Earnings	250.00	136.40	500.00	291.09	500.00	0%	
397	Interfund Transfers	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:		**86,507.00**	**69,740.23**	**82,263.77**	**74,468.32**	**82,263.77**	**0%**	
522	Fire Control	0.00	0.00	0.00	0.00		0%	
526	Emergency Medical Services	0.00	0.00	0.00	0.00	30,000.00	0%	
594	Capital Expenditures	0.00	0.00	0.00	0.00		0%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**0.00**	**0.00**	**0.00**	**0.00**	**30,000.00**	**0%**	
	FUND GAIN/LOSS:	86,507.00	69,740.23	82,263.77	74,468.32	52,263.77		

BUDGET COMPARISON FUND TOTALS

City Of Pacific
MCAG #: 0423

Source Code 000 To: 597

Time: 14:29:55 Date: 12/04/2015
Page: 25

401 Water

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
110		0.00	0.00	0.00	0.00		0%	
120		0.00	0.00	0.00	0.00		0%	
130		0.00	0.00	0.00	0.00		0%	
210		0.00	0.00	0.00	0.00		0%	
230		0.00	0.00	0.00	0.00		0%	
280		0.00	0.00	0.00	0.00		0%	
290		0.00	0.00	0.00	0.00		0%	
308	Beginning Balances	601,862.00	570,914.55	612,862.04	684,813.12	612,862.04	0%	
310	Taxes	0.00	0.00	0.00	0.00		0%	
340	Charges For Goods & Services	1,034,290.00	984,659.01	1,052,350.00	939,680.01	1,067,678.99	1%	
350	Fines & Penalties	80,000.00	55,655.54	55,000.00	47,157.30	65,000.00	18%	
360	Interest & Other Earnings	2,000.00	1,376.77	4,500.00	2,790.10	4,500.00	0%	
380	Non Revenues	1,420.00	416.14	0.00	150.00		0%	
390	Other Financing Sources	0.00	0.00	0.00	0.00		0%	
397	Interfund Transfers	0.00	0.00	0.00	0.00		0%	
398	Insurance Recoveries	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:		**1,719,572.00**	**1,613,022.01**	**1,724,712.04**	**1,674,590.53**	**1,750,041.03**	**1%**	
519	General Government Services	0.00	0.00	0.00	0.00		0%	
531	Storm Water Services	0.00	0.00	0.00	0.00		0%	
534	Water Utilities	686,785.11	653,968.25	767,416.79	731,333.70	910,624.72	19%	
535	Sewer	0.00	0.00	0.00	0.00		0%	
537	Garbage & Solid Waste	0.00	0.00	0.00	0.00		0%	
580	Non Expeditures	100.00	-319.76	0.00	80.00		0%	
591	Debt Service - Principal Repayment	185,800.00	176,309.87	174,500.00	173,976.05	183,225.00	5%	
594	Capital Expenditures	0.00	0.00	0.00	0.00		0%	
597	Interfund Transfers	98,250.53	98,250.53	164,177.58	150,496.01	180,589.00	10%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**970,935.64**	**928,208.89**	**1,106,094.37**	**1,055,885.76**	**1,274,438.72**	**15%**	
	FUND GAIN/LOSS:	748,636.36	684,813.12	618,617.67	618,704.77	475,602.31		

BUDGET COMPARISON FUND TOTALS

City Of Pacific
MCAG #: 0423

Source Code 000 To: 597

Time: 14:29:55 Date: 12/04/2015
Page: 26

402 Sewer

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
110		0.00	0.00	0.00	0.00		0%	
120		0.00	0.00	0.00	0.00		0%	
210		0.00	0.00	0.00	0.00		0%	
220		0.00	0.00	0.00	0.00		0%	
230		0.00	0.00	0.00	0.00		0%	
280		0.00	0.00	0.00	0.00		0%	
290		0.00	0.00	0.00	0.00		0%	
308	Beginning Balances	48,000.00	43,679.00	171,963.58	112,857.50	71,000.00	-59%	
310	Taxes	0.00	0.00	0.00	0.00		0%	
320	Licenses & Permits	611.00	400.00	500.00	0.00	500.00	0%	
340	Charges For Goods & Services	1,879,930.00	1,842,418.50	2,177,500.00	1,796,548.83	2,148,849.46	-1%	
350	Fines & Penalties	39,000.00	21,319.80	20,000.00	14,847.73	18,901.99	-5%	
360	Interest & Other Earnings	2,000.00	1,129.46	1,000.00	2,667.74	2,500.00	150%	
380	Non Revenues	21,500.00	13,786.51	10,000.00	0.00	10,000.00	0%	
390	Other Financing Sources	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:		**1,991,041.00**	**1,922,733.27**	**2,380,963.58**	**1,926,921.80**	**2,251,751.45**	**-5%**	
514	Financial, Recording & Elections	0.00	0.00	0.00	0.00		0%	
519	General Government Services	0.00	0.00	0.00	0.00		0%	
535	Sewer	1,728,209.48	1,717,257.80	1,913,453.32	1,603,172.57	2,010,129.33	5%	
580	Non Expeditures	200.00	-512.64	0.00	0.00		0%	
591	Debt Service - Principal Repayment	0.00	0.00	0.00	0.00		0%	
594	Capital Expenditures	0.00	0.00	0.00	0.00		0%	
597	Interfund Transfers	93,130.61	93,130.61	220,765.05	202,367.85	237,942.00	8%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**1,821,540.09**	**1,809,875.77**	**2,134,218.37**	**1,805,540.42**	**2,248,071.33**	**5%**	
	FUND GAIN/LOSS:	169,500.91	112,857.50	246,745.21	121,381.38	3,680.12		

BUDGET COMPARISON FUND TOTALS

City Of Pacific
MCAG #: 0423

Source Code 000 To: 597

Time: 14:29:55 Date: 12/04/2015
Page: 27

403 Garbage

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
110		0.00	0.00	0.00	0.00		0%	
120		0.00	0.00	0.00	0.00		0%	
210		0.00	0.00	0.00	0.00		0%	
230		0.00	0.00	0.00	0.00		0%	
280		0.00	0.00	0.00	0.00		0%	
290		0.00	0.00	0.00	0.00		0%	
308	Beginning Balances	266,071.00	265,880.55	271,780.76	274,555.70	271,780.76	0%	
330	Intergovernmental Revenues	44,600.00	32,399.33	14,500.00	19,852.16	14,500.00	0%	
340	Charges For Goods & Services	3,900.00	1,336.52	4,000.00	6,930.92	4,000.00	0%	
360	Interest & Other Earnings	600.00	537.76	1,000.00	1,113.56	1,600.00	60%	
380	Non Revenues	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:		**315,171.00**	**300,154.16**	**291,280.76**	**302,452.34**	**291,880.76**	**0%**	
514	Financial, Recording & Elections	0.00	0.00	0.00	0.00		0%	
519	General Government Services	0.00	0.00	0.00	0.00		0%	
537	Garbage & Solid Waste	26,007.08	25,607.08	7,600.00	19,740.11	7,980.00	5%	
538	Combined Utilities	0.00	0.00	0.00	0.00		0%	
580	Non Expeditures	200.00	-8.62	0.00	0.00		0%	
591	Debt Service - Principal Repayment	0.00	0.00	0.00	0.00		0%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**26,207.08**	**25,598.46**	**7,600.00**	**19,740.11**	**7,980.00**	**5%**	
	FUND GAIN/LOSS:	288,963.92	274,555.70	283,680.76	282,712.23	283,900.76		

BUDGET COMPARISON FUND TOTALS

City Of Pacific
MCAG #: 0423

Source Code 000 To: 597

Time: 14:29:55 Date: 12/04/2015
Page: 28

406 Water Capital Improvement

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
110		0.00	0.00	0.00	0.00		0%	
120		0.00	0.00	0.00	0.00		0%	
130		0.00	0.00	0.00	0.00		0%	
210		0.00	0.00	0.00	0.00		0%	
280		0.00	0.00	0.00	0.00		0%	
290		0.00	0.00	0.00	0.00		0%	
308	Beginning Balances	869,464.15	850,350.53	788,349.03	732,769.00	610,000.00	-23%	
330	Intergovernmental Revenues	497,607.00	0.00	0.00	0.00		0%	
360	Interest & Other Earnings	170,199.85	114,542.15	52,500.00	53,219.69	50,100.00	-5%	
380	Non Revenues	7,500.00	5,000.00	1,250,000.00	0.00	3,000,000.00	140%	
390	Other Financing Sources	0.00	466,607.32	1,883,000.00	154,073.41	1,883,000.00	0%	
397	Interfund Transfers	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:		**1,544,771.00**	**1,436,500.00**	**3,973,849.03**	**940,062.10**	**5,543,100.00**	**39%**	
534	Water Utilities	0.00	0.00	0.00	0.00	5,565.00	0%	
580	Non Expeditures	0.00	0.00	0.00	0.00		0%	
591	Debt Service - Principal Repayment	0.00	0.00	0.00	36,800.26	789,000.00	0%	
594	Capital Expenditures	550,420.97	473,731.00	2,884,471.10	178,728.67	3,351,994.66	16%	
597	Interfund Transfers	230,000.00	230,000.00	150,000.00	137,499.93	157,500.00	5%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**780,420.97**	**703,731.00**	**3,034,471.10**	**353,028.86**	**4,304,059.66**	**42%**	
	FUND GAIN/LOSS:	764,350.03	732,769.00	939,377.93	587,033.24	1,239,040.34		

BUDGET COMPARISON FUND TOTALS

City Of Pacific
MCAG #: 0423

Source Code 000 To: 597

Time: 14:29:55 Date: 12/04/2015
Page: 29

408 Sewer Cumulative Fund

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
110		0.00	0.00	0.00	0.00		0%	
130		0.00	0.00	0.00	0.00		0%	
210		0.00	0.00	0.00	0.00		0%	
220		0.00	0.00	0.00	0.00		0%	
280		0.00	0.00	0.00	0.00		0%	
290		0.00	0.00	0.00	0.00		0%	
308	Beginning Balances	608,910.00	533,284.96	525,000.00	522,334.77	525,000.00	0%	
340	Charges For Goods & Services	12,280.00	12,000.00	10,000.00	22,000.00	10,000.00	0%	
360	Interest & Other Earnings	1,100.00	1,049.81	1,250.00	2,275.83	3,500.00	180%	
370	Capital Contributions	9,000.00	6,000.00	7,000.00	0.00	5,000.00	-29%	
390	Other Financing Sources	0.00	0.00	0.00	0.00		0%	
397	Interfund Transfers	0.00	0.00	75,000.00	68,750.00	78,750.00	5%	
TOTAL REVENUES:		**631,290.00**	**552,334.77**	**618,250.00**	**615,360.60**	**622,250.00**	**1%**	
580	Non Expeditures	0.00	0.00	0.00	0.00		0%	
594	Capital Expenditures	250.00	0.00	309,250.00	0.00	434,712.50	41%	
597	Interfund Transfers	30,000.00	30,000.00	0.00	0.00		0%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**30,250.00**	**30,000.00**	**309,250.00**	**0.00**	**434,712.50**	**41%**	
	FUND GAIN/LOSS:	601,040.00	522,334.77	309,000.00	615,360.60	187,537.50		

BUDGET COMPARISON FUND TOTALS

409 Storm

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
110		0.00	0.00	0.00	0.00		0%	
120		0.00	0.00	0.00	0.00		0%	
130		0.00	0.00	0.00	0.00		0%	
210		0.00	0.00	0.00	0.00		0%	
230		0.00	0.00	0.00	0.00		0%	
280		0.00	0.00	0.00	0.00		0%	
290		0.00	0.00	0.00	0.00		0%	
308	Beginning Balances	488,000.00	487,673.43	625,000.00	608,485.70	450,000.00	-28%	
330	Intergovernmental Revenues	153,671.00	14,942.03	756,000.00	138,196.97	50,000.00	-93%	
340	Charges For Goods & Services	641,825.00	641,568.30	680,520.00	649,320.94	812,334.84	19%	
350	Fines & Penalties	9,400.00	9,351.94	11,000.00	3,428.67	2,925.60	-73%	
360	Interest & Other Earnings	1,300.00	1,151.69	1,500.00	2,919.07	4,000.00	167%	
380	Non Revenues	450.00	442.16	0.00	0.00		0%	
390	Other Financing Sources	0.00	0.00	0.00	0.00		0%	
397	Interfund Transfers	0.00	0.00	0.00	0.00		0%	
398	Insurance Recoveries	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:		**1,294,646.00**	**1,155,129.55**	**2,074,020.00**	**1,402,351.35**	**1,319,260.44**	**-36%**	
514	Financial, Recording & Elections	0.00	0.00	0.00	0.00		0%	
519	General Government Services	0.00	0.00	0.00	0.00		0%	
531	Storm Water Services	378,389.39	269,436.70	447,123.66	330,385.96	469,935.84	5%	
538	Combined Utilities	105,770.00	99,547.59	0.00	12,506.57	5,000.00	0%	
542	Streets - Maintenance	9,725.00	8,309.96	11,300.00	839.96	12,315.00	9%	
580	Non Expeditures	200.00	-270.35	0.00	0.00		0%	
591	Debt Service - Principal Repayment	57,787.00	54,814.63	6,000.00	4,906.69	6,300.00	5%	
594	Capital Expenditures	27,289.00	20,889.00	744,000.00	0.00		-100%	
597	Interfund Transfers	93,916.32	93,916.32	225,089.38	206,331.82	360,377.00	60%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**673,076.71**	**546,643.85**	**1,433,513.04**	**554,971.00**	**853,927.84**	**-40%**	
	FUND GAIN/LOSS:	621,569.29	608,485.70	640,506.96	847,380.35	465,332.60		

BUDGET COMPARISON FUND TOTALS

410 Stormwater Facility Fund

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
110		0.00	0.00	0.00	0.00		0%	
210		0.00	0.00	0.00	0.00		0%	
280		0.00	0.00	0.00	0.00		0%	
308	Beginning Balances	161,146.00	91,827.72	99,683.40	89,372.06	300,000.00	201%	
330	Intergovernmental Revenues	0.00	0.00	0.00	0.00	741,200.00	0%	
360	Interest & Other Earnings	200.00	181.56	500.00	455.82	1,000.00	100%	
370	Capital Contributions	11,200.00	6,300.00	7,000.00	4,050.00	10,500.00	50%	
397	Interfund Transfers	0.00	0.00	50,000.00	45,833.29	152,500.00	205%	
TOTAL REVENUES:		**172,546.00**	**98,309.28**	**157,183.40**	**139,711.17**	**1,205,200.00**	**667%**	
531	Storm Water Services	100.00	0.00	0.00	0.00		0%	
534	Water Utilities	0.00	0.00	0.00	0.00		0%	
538	Combined Utilities	100.00	99.00	0.00	0.00		0%	
542	Streets - Maintenance	0.00	0.00	0.00	0.00		0%	
594	Capital Expenditures	9,000.00	8,838.22	56,500.00	30.20	840,525.00	1388%	
597	Interfund Transfers	0.00	0.00	0.00	0.00		0%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**9,200.00**	**8,937.22**	**56,500.00**	**30.20**	**840,525.00**	**1388%**	
	FUND GAIN/LOSS:	163,346.00	89,372.06	100,683.40	139,680.97	364,675.00		

BUDGET COMPARISON FUND TOTALS

City Of Pacific
MCAG #: 0423

Source Code 000 To: 597

411 Pierce County Water Area

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
110		0.00	0.00	0.00	0.00		0%	
280		0.00	0.00	0.00	0.00		0%	
290		0.00	0.00	0.00	0.00		0%	
308	Beginning Balances	250,391.00	180,226.20	163,000.00	164,317.20	163,000.00	0%	
340	Charges For Goods & Services	4,000.00	3,754.70	25,000.00	0.00	25,000.00	0%	
360	Interest & Other Earnings	430.00	332.55	300.00	626.76	1,000.00	233%	
380	Non Revenues	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:		**254,821.00**	**184,313.45**	**188,300.00**	**164,943.96**	**189,000.00**	**0%**	
580	Non Expeditures	10.00	-3.75	0.00	0.00		0%	
594	Capital Expenditures	100.00	0.00	0.00	0.00		0%	
597	Interfund Transfers	20,000.00	20,000.00	20,000.00	18,333.31	21,000.00	5%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**20,110.00**	**19,996.25**	**20,000.00**	**18,333.31**	**21,000.00**	**5%**	
	FUND GAIN/LOSS:	234,711.00	164,317.20	168,300.00	146,610.65	168,000.00		

BUDGET COMPARISON FUND TOTALS

499 Utilities Equipment Reserve

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
110		0.00	0.00	0.00	0.00		0%	
210		0.00	0.00	0.00	0.00		0%	
280		0.00	0.00	0.00	0.00		0%	
290		0.00	0.00	0.00	0.00		0%	
308	Beginning Balances	193,401.00	143,853.00	5,000.00	164,458.32	266,000.00	5220%	
360	Interest & Other Earnings	300.00	290.30	200.00	1,056.19	200.00	0%	
397	Interfund Transfers	125,001.00	125,000.00	250,000.00	229,166.58	260,000.00	4%	
TOTAL REVENUES:		**318,702.00**	**269,143.30**	**255,200.00**	**394,681.09**	**526,200.00**	**106%**	
594	Capital Expenditures	110,000.00	104,684.98	125,000.00	86,220.54	225,000.00	80%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**110,000.00**	**104,684.98**	**125,000.00**	**86,220.54**	**225,000.00**	**80%**	
	FUND GAIN/LOSS:	208,702.00	164,458.32	130,200.00	308,460.55	301,200.00		

BUDGET COMPARISON FUND TOTALS

601 Customer Deposits

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
110		0.00	0.00	0.00	0.00		0%	
120		0.00	0.00	0.00	0.00		0%	
230		0.00	0.00	0.00	0.00		0%	
280		0.00	0.00	0.00	0.00		0%	
290		0.00	0.00	0.00	0.00		0%	
308	Beginning Balances	10,160.00	5,159.91	5,160.00	5,159.91	5,160.00	0%	
360	Interest & Other Earnings	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:		**10,160.00**	**5,159.91**	**5,160.00**	**5,159.91**	**5,160.00**	**0%**	
580	Non Expeditures	0.00	0.00	0.00	0.00		0%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**0.00**	**0.00**	**0.00**	**0.00**		**0%**	
	FUND GAIN/LOSS:	10,160.00	5,159.91	5,160.00	5,159.91	5,160.00		

BUDGET COMPARISON FUND TOTALS

City Of Pacific
MCAG #: 0423

Source Code 000 To: 597

Time: 14:29:55 Date: 12/04/2015
Page: 35

630 Developer Deposit

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
110		0.00	0.00	0.00	0.00		0%	
230		0.00	0.00	0.00	0.00		0%	
308	Beginning Balances	75,730.00	38,054.96	56,000.00	54,370.78	56,000.00	0%	
380	Non Revenues	22,540.00	22,530.00	17,900.00	26,950.00	17,900.00	0%	
390	Other Financing Sources	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:		**98,270.00**	**60,584.96**	**73,900.00**	**81,320.78**	**73,900.00**	**0%**	
580	Non Expeditures	6,249.80	6,214.18	3,565.00	13,025.00	18,743.25	426%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**6,249.80**	**6,214.18**	**3,565.00**	**13,025.00**	**18,743.25**	**426%**	
	FUND GAIN/LOSS:	92,020.20	54,370.78	70,335.00	68,295.78	55,156.75		

BUDGET COMPARISON FUND TOTALS

635 Pacific Court

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
308	Beginning Balances	0.00	43,181.91	0.00	54,948.18		0%	
380	Non Revenues	0.00	11,766.27	0.00	0.00		0%	
TOTAL REVENUES:		**0.00**	**54,948.18**	**0.00**	**54,948.18**		**0%**	
580	Non Expeditures	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**0.00**	**0.00**	**0.00**	**0.00**		**0%**	
	FUND GAIN/LOSS:	0.00	54,948.18	0.00	54,948.18			

BUDGET COMPARISON FUND TOTALS

City Of Pacific
MCAG #: 0423

Source Code 000 To: 597

640 Algona Court

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
110		0.00	0.00	0.00	0.00		0%	
210		0.00	0.00	0.00	0.00		0%	
280		0.00	0.00	0.00	0.00		0%	
290		0.00	0.00	0.00	0.00		0%	
308	Beginning Balances	11,992.26	11,992.26	9,500.00	4,151.47	9,500.00	0%	
340	Charges For Goods & Services	0.00	0.00	0.00	558.81		0%	
350	Fines & Penalties	0.00	0.00	25.42	8,113.15		-100%	
360	Interest & Other Earnings	0.00	0.00	35.35	131.16	70.00	98%	
380	Non Revenues	189,312.74	169,947.08	187,000.00	169,627.81	199,800.00	7%	
397	Interfund Transfers	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:		**201,305.00**	**181,939.34**	**196,560.77**	**182,582.40**	**209,370.00**	**7%**	
580	Non Expeditures	195,452.22	177,787.87	187,000.00	163,978.06	196,350.00	5%	
594	Capital Expenditures	0.00	0.00	0.00	0.00		0%	
999	Ending Balance	0.00	0.00	0.00	0.00		0%	
TOTAL EXPENDITURES:		**195,452.22**	**177,787.87**	**187,000.00**	**163,978.06**	**196,350.00**	**5%**	
	FUND GAIN/LOSS:	5,852.78	4,151.47	9,560.77	18,604.34	13,020.00		

BUDGET COMPARISON FUND TOTALS

800 Payroll EE Benefit Clearing

Account		2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
110		0.00	0.00	0.00	0.00		0%	
120		0.00	0.00	0.00	0.00		0%	
210		0.00	0.00	0.00	0.00		0%	
280		0.00	0.00	0.00	0.00		0%	
308	Beginning Balances	0.00	-25,429.08	0.00	-18,084.48		0%	
360	Interest & Other Earnings	0.00	0.00	0.00	0.00		0%	
TOTAL REVENUES:		**0.00**	**-25,429.08**	**0.00**	**-18,084.48**		**0%**	
580	Non Expeditures	0.00	0.00	0.00	-35,023.91		0%	
TOTAL EXPENDITURES:		**0.00**	**0.00**	**0.00**	**-35,023.91**		**0%**	
	FUND GAIN/LOSS:	0.00	-25,429.08	0.00	16,939.43			

BUDGET COMPARISON FUND TOTALS

Account	2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
001 General Fund	5,981,490.00	5,918,230.42	5,671,817.11	5,728,345.10	6,328,675.00	12%	
003 Community Services Senior						-100%	
004 Youth Services/Center						-100%	
005 Parks						-100%	
006 Neighborhood Parks						-100%	
007 Tourism						-100%	
021 Public Safety Forfeiture						-100%	
022 Criminal Justice						-100%	
098 General Fund Equipment Reserve	227,516.00	182,659.93	156,196.00	153,240.61	162,446.00	4%	
099 General Fund Cumulative Reserv	139,675.00	134,958.15	135,400.00	135,505.84	335,992.13	148%	
101 Street	559,519.00	391,883.81	466,760.00	546,855.19	661,068.91	42%	
107 Tourism	96,562.00	93,860.51	96,700.00	110,029.50	100,025.00	3%	
206 LID 3 Redemption	600,911.00	473,098.63		13,899.71	2,000.00	-100%	
207 LID 3 Reserve	1,011.00	960.38				-100%	
208 2000 Fire GO Bond	131,139.00	126,343.63				-100%	
300 Municipal Capital Improvements	854,282.00	830,733.61	786,700.00	834,118.02	432,000.00	-45%	
301 Roads Capital Improvements	655,382.00	486,180.40	244,583.62	401,043.30	666,083.62	172%	
305 Parks Capital Improvement	300,000.00	257,258.34	119,650.00	139,307.76	294,350.00	146%	
308 Valentine Road Project	1,638,878.00	429,840.54	6,521,500.00	728,530.79	6,446,800.00	-1%	
309 West Valley	76,000.00	75,418.12	230,000.00	185,780.87	246,700.00	7%	
310 Stewart/Thornton Ave Rd Projec	2,342,734.00	1,982,535.55	2,257,000.00	2,391,021.29	452,000.00	-80%	
333 Fire Capital Improvement	86,507.00	69,740.23	82,263.77	74,468.32	82,263.77	0%	
401 Water	1,719,572.00	1,613,022.01	1,724,712.04	1,674,590.53	1,750,041.03	1%	
402 Sewer	1,991,041.00	1,922,733.27	2,380,963.58	1,926,921.80	2,251,751.45	-5%	
403 Garbage	315,171.00	300,154.16	291,280.76	302,452.34	291,880.76	0%	
406 Water Capital Improvement	1,544,771.00	1,436,500.00	3,973,849.03	940,062.10	5,543,100.00	39%	
408 Sewer Cumulative Fund	631,290.00	552,334.77	618,250.00	615,360.60	622,250.00	1%	
409 Storm	1,294,646.00	1,155,129.55	2,074,020.00	1,402,351.35	1,319,260.44	-36%	
410 Stormwater Facility Fund	172,546.00	98,309.28	157,183.40	139,711.17	1,205,200.00	667%	
411 Pierce County Water Area	254,821.00	184,313.45	188,300.00	164,943.96	189,000.00	0%	
499 Utilities Equipment Reserve	318,702.00	269,143.30	255,200.00	394,681.09	526,200.00	106%	
601 Customer Deposits	10,160.00	5,159.91	5,160.00	5,159.91	5,160.00	0%	
630 Developer Deposit	98,270.00	60,584.96	73,900.00	81,320.78	73,900.00	0%	
635 Pacific Court		54,948.18		54,948.18		-100%	
640 Algona Court	201,305.00	181,939.34	196,560.77	182,582.40	209,370.00	7%	
800 Payroll EE Benefit Clearing		-25,429.08		-18,084.48		-100%	
Total Revenues:	22,243,901.00	19,262,545.35	28,707,950.08	19,309,148.03	30,197,518.11	5%	
001 General Fund	4,470,825.00	4,277,589.39	4,088,158.31	3,789,495.39	4,667,176.55	14%	
098 General Fund Equipment Reserve	154,016.00	135,127.49	152,500.00	151,396.63	151,050.00	-1%	
099 General Fund Cumulative Reserv						-100%	
100 Springbrook GF						-100%	
101 Street	328,224.14	310,954.04	373,752.42	281,126.02	510,185.69	37%	
107 Tourism	500.00		1,500.00	1,470.60	14,075.00	838%	

BUDGET COMPARISON FUND TOTALS

Account	2014 Appropriated	2014 Actual	2015 Appropriated	2015 Actual	2016 Appropriated	% Chg	Comment
206 LID 3 Redemption	477,499.88	473,098.63		1,536.85	1,536.92	-100%	
207 LID 3 Reserve	1,011.00	960.38				-100%	
208 2000 Fire GO Bond	131,139.00	126,343.63				-100%	
300 Municipal Capital Improvements						-100%	
301 Roads Capital Improvements	377,539.51	307,139.93	186,500.00	22,187.18	431,825.00	132%	
305 Parks Capital Improvement	146,648.44	145,098.54	7,622.07	4,316.22	183,299.95	2305%	
308 Valentine Road Project	241,062.50	237,965.03	6,185,000.00	227,490.78	5,775,300.00	-7%	
309 West Valley			215,000.00	153,774.97	129,500.00	-40%	
310 Stewart/Thornton Ave Rd Projec	1,400,950.00	1,391,676.21	2,225,000.00	2,413,658.39	450,000.00	-80%	
333 Fire Capital Improvement					30,000.00	-100%	
401 Water	970,935.64	928,208.89	1,106,094.37	1,055,885.76	1,274,438.72	15%	
402 Sewer	1,821,540.09	1,809,875.77	2,134,218.37	1,805,540.42	2,248,071.33	5%	
403 Garbage	26,207.08	25,598.46	7,600.00	19,740.11	7,980.00	5%	
406 Water Capital Improvement	780,420.97	703,731.00	3,034,471.10	353,028.86	4,304,059.66	42%	
408 Sewer Cumulative Fund	30,250.00	30,000.00	309,250.00		434,712.50	41%	
409 Storm	673,076.71	546,643.85	1,433,513.04	554,971.00	853,927.84	-40%	
410 Stormwater Facility Fund	9,200.00	8,937.22	56,500.00	30.20	840,525.00	1388%	
411 Pierce County Water Area	20,110.00	19,996.25	20,000.00	18,333.31	21,000.00	5%	
499 Utilities Equipment Reserve	110,000.00	104,684.98	125,000.00	86,220.54	225,000.00	80%	
601 Customer Deposits						-100%	
630 Developer Deposit	6,249.80	6,214.18	3,565.00	13,025.00	18,743.25	426%	
635 Pacific Court						-100%	
640 Algona Court	195,452.22	177,787.87	187,000.00	163,978.06	196,350.00	5%	
800 Payroll EE Benefit Clearing				-35,023.91		-100%	
Total Expenditures:	12,372,857.98	11,767,631.74	21,852,244.68	11,082,182.38	22,768,757.41	4%	
FUNDS GAIN/LOSS:	9,871,043.02	7,494,913.61	6,855,705.40	8,226,965.65	7,428,760.70		