

City of

# Pacific

Washington

2018

Preliminary Budget

11/20/2017

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



November 2, 2017

Honorable City Council Members and Citizens of Pacific:

I present to you the City of Pacific 2018 Preliminary Budget. This document addresses the critical issues and mandates facing Pacific within the limits of the City's resources. As the principal policy statement, the budget is a tool for management, accounting, communications, and planning decisions. In addition, it provides a financial plan and operations guide for implementing the various City programs and services.

What the City of Pacific does:

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

Strong effort has been made to maximize the level of public services while minimizing the level of debt and maintaining necessary reserves. 2018 operations are to be funded from 2018 revenues and 2017 ending fund reserves. Expenditures and revenues have been budgeted conservatively while considering recent historical trends and current economic indicators.

Adequate reserve levels are a necessary component of the City's overall financial management strategy and key factor in external agencies' measurement of the City's financial strength. The City of Pacific has managed to maintain appropriate reserve levels in the General Fund required by State RCWs (and PMC). The enterprise funds however have not maintained the reserve levels required by State RCWs (and PMC) thus necessitating the second phase implementing higher than average rate increases in 2018. The 2018 budget is prepared with this in mind to promote a healthy financial outlook for Pacific.



## 2018 BUDGET OVERVIEW

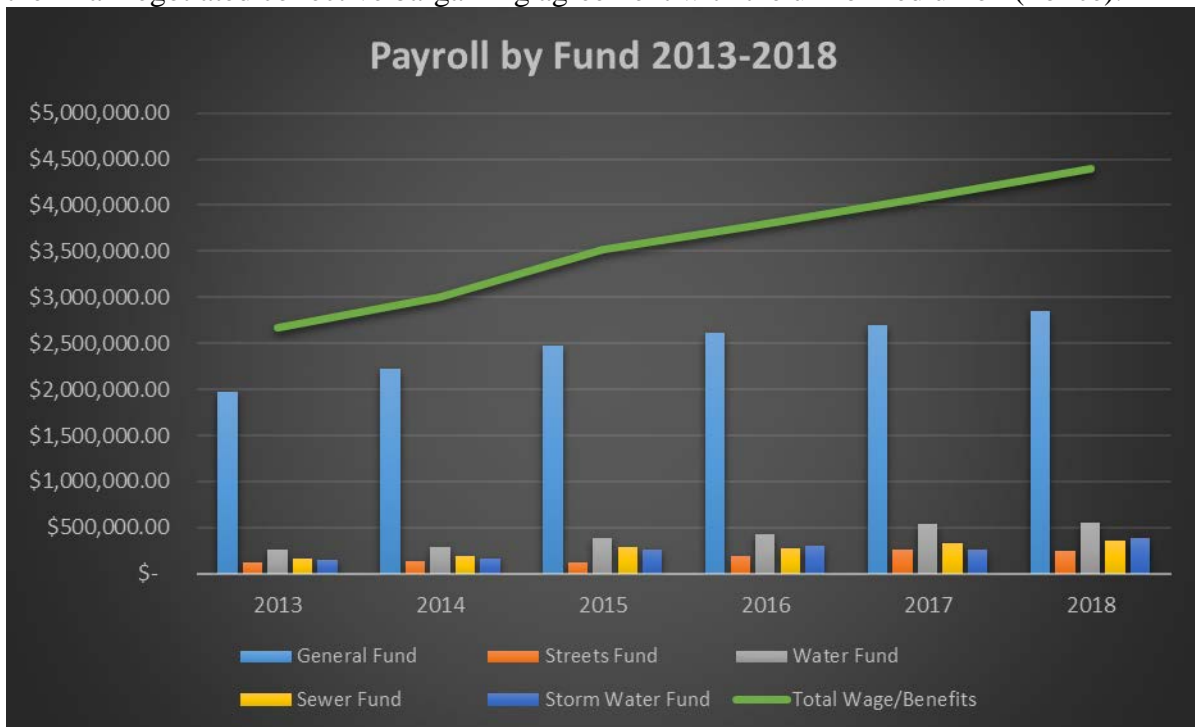
- Includes a COLA increase for both of the represented group of employees.
- Proposes capital expenditures in Street, Stormwater, Water, and Sewer.
- AWC benefit rates will decrease marginally in 2018 due to a change in plans. The represented employees' benefits (Northwest Administrators) will see no increase in 2018.
- Proposes increased utility rates (Water, Sewer and Stormwater) to meet City Code in reserves as well as accounting for ongoing infrastructure reliability (capital). King County Metro increases its rate by every other year and 2018 is an off-year so there is no increase.
- Proposes the rebuild of the City's Website.
- Proposes the completion of the Water Meter Replacement Project.
- Proposes the completion of the Public Works Shop project.
- Proposes the beginning of upgrades to the Sewer Pump Stations infrastructure.
- Proposes the continuation of the Stewart Road Project.
- Proposes the replacement of Police 2 Police Vehicles and approximately \$110K capital equipment including vehicles to be replaced.
- Proposes the Comprehensive Plan update along with updating the City's Buildable Lands Inventory.
- Proposes legal and professional fees for code compliance issues and updating non-complaint City Code.
- Proposes the purchase and implementation of the City's new telecommunication system.
- Proposes the addition of one office assistant staff to be shared in finance/admin & Public Works departments & the addition of a part-time court clerk; otherwise staffing at the same as 2017 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. The liability insurance expense, AWC-RMSA insurance cost was raised by 11.9% as opposed to over 3% last year due to an increase in worker hours and prior year loss experience.

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 2018 will increase over 2017 by 7.6%, which is down from 2016 (7.7%) and 2015 (7.8%). Increases are due to the additional staff of an Office Assistant (OA), Part Time Court Clerk and increases in payroll taxes and COLA for managers along with steps/range adjustments for represented/non-represented staff. There is also the impact of the final negotiated collective bargaining agreement with the uniformed union (Police).



At this time, I am presenting the Pacific City council with a proposed 2018 general fund budget with \$4,722,245 in revenues and \$4,697,405 in expenditures. Starting General Fund Carry Over is projected to be \$2M which is less than initially budgeted due to interfund transfers in support of the General Fund Equipment Reserve Fund (098) for future replacement capital assets (\$200K+). Total cash position is projected to increase in 2018 by \$256,483 due mostly to increased utility rates, LID collections and revenue bond reimbursements.

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

---

## 2018 Preliminary Budget Synopsis

The preliminary budget is the second iteration of the 2018 Budget. Staff presents this budget with oversight from the Mayor. The goal is to balance the funds, though some funds may not be balanced due to projects which include grant matching funds that are included in the fund balance brought forward or as is the case with the Capital Municipal, Road and Utility Fund projects budgeted in 2017 but not fully paid for until 2018. An example of this would be the Water Capital Improvement Fund (406).

The budget process includes three iterations of the budget, this proposed preliminary budget, the preliminary budget (this one) and the *final* budget (December). During this process staff will be using the 2017 projected yearend financial reports to calculate the starting fund balances in 2018. The methodology used to prepare this iteration of the 2018 budget are based upon: (1) conservatism for projecting 2018 revenues, (2) prior year trends (looking at 2016 and 2017), (3) economic indicators (CPI and other related trends), and (4) staff/intergovernmental source data (such as AWC Salary Survey and projected labor contract negotiation increases along with range and step changes related to experience). During this process we also will use the directives that the Council provided us with during the budget workshop held on September 5<sup>th</sup> such as increasing interfund transfer for road maintenance and capital projects.

The General Fund is projected to have slightly more revenues than expenditures in 2018 due to a stringent budget along with modest revenue projections. Two significant factors are: (1) property and sales tax revenues estimated increase of approximately 1%. This is due primarily to conservatism, and (2) decreasing interfund transfers and additional support from the utilities for streets (101) and Capital Road Projects (300 funds). This decrease was necessitated by increasing staffing, professional and operational costs. We have also accounted for a possible increase due to the uniform negotiations as the current contract (CBA) expired on June 30, 2017. Medical benefit numbers will see no increase and payroll taxes will see an increase of approximately 2-3%.

The Street operations fund is projected to have a “thin” yearend balance of \$19K, being overspent by \$24K. This is primarily due to the lack of stable revenue streams. This fund is being supported by the interfund transfers from the General and utility funds.

The Roads Capital Improvement Fund (301) experiences greater activity due to the proposed Interurban trail (\$200K) and TIB-preservation of roads (\$829K) that will be grant driven. The West Valley Highway Capital Improvement Fund (309) also sees greater activity due to a projected grant from the Department of Transportation (DOT) of \$315K. The Stewart road project (310) is projected to see significant activity if the \$1.7M grant comes to fruition in 2018 as anticipated.

The Water (401), Sewer (402) and Storm Water (409) funds show an increase in interfund transfers to support the capital projects that will be taking place in 2018, such as the water meter, public works building and Sewer pump station anticipated projects

The 2018 preliminary budget shows projected revenues to be \$18.6M and expenditures at \$18.3M for an increase in the City’s cash position. Staff will continue researching these numbers over the next two weeks until the second reading of the budget ordinance is presented to the City Council.

Please review these budget reports and prepare questions for staff to answer at the Budget Workshop on November 20<sup>th</sup>.

*Richard A. Gould*  
City Administrator



## 2018 SALARY & AUTHORIZED FTE SCHEDULE

DEPARTMENT	POSITION	FULL TIME EQUIVALENTS NUMBER AUTHORIZED & BUDGETED	MONTHLY SALARY RANGE	
			Minimum	Maximum
Council	Elected Mayor	1	750.00	750.00
	Elected Council Member	7	200.00	200.00
	<i>Total Elected Officials</i>	<i>8</i>		
Admin.	City Administrator	1	7,500.00	9,500.00
	City Clerk	1	4,500.00	6,500.00
	Office Assistant	2	2,900.00	4,900.00
Comm. Dev.	Community Development Manager	1	6,500.00	8,500.00
	Building Inspector	1	4,700.00	6,700.00
	Associate Planner	1	4,800.00	6,800.00
	Permit Technician	0.75	4,000.00	6,000.00
	Community Services Manager	1	6,000.00	8,000.00
	Youth Services Coordinator	1	3,000.00	5,000.00
	Community Services Assistant	1	3,000.00	5,000.00
	Bus Driver/Activities Coordinator	0.75	2,900.00	4,900.00
Court	Court Administrator	1	5,000.00	7,000.00
	Court Clerk	1.25	3,700.00	5,700.00
Finance	Lead Finance Technician	1	4,600.00	6,600.00
	Finance Technician II	2	4,000.00	6,000.00
	Finance Technician I	0	3,500.00	5,500.00
Police	Public Safety Director	1	9,000.00	11,000.00
	Police Lieutenant	1	8,000.00	10,000.00
	Police Sergeant	2	6,000.00	8,000.00
	Police Detective	1	5,500.00	7,500.00
	Police Officer	7	5,500.00	7,500.00
	Evidence Technician	1	3,800.00	5,800.00
	Police Services Specialist II	1	3,800.00	5,800.00
Public Works	Public Works Manager	1	6,000.00	8,500.00
	City Engineer	1	6,000.00	8,000.00
	Water/Stormwater Manager	1	4,700.00	6,700.00
	Public Works Lead	1	4,800.00	6,800.00
	Stormwater Technician	1	4,300.00	6,300.00
	Maintenance Worker II	3	4,000.00	6,000.00
	Maintenance Worker I	3	3,800.00	5,800.00
			HOURLY RATES	
Police	Correction Sergeant (1)			25.00
Police	Correction Officer (3)		17.00	22.00
Comm. Dev.	Youth Services Assistant (seasonal)		9.50	11.83
Public Works	Seasonal Public Works Crew (2)			15.67
	<i>Total Authorized &amp; Budgeted Staff</i>	<i>41.75</i>		



# BUDGET COMPARISON

City Of Pacific  
MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
Page: 2

001 General Fund

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
<b>TOTAL EXPENDITURES:</b>	<b>4,600,000.00</b>	<b>4,582,136.53</b>	<b>4,872,283.52</b>	<b>4,201,029.30</b>	<b>4,697,404.83</b>	<b>0.00</b>	<b>4,723,229.45</b>	<b>2,927,721.94</b>
FUND GAIN/LOSS:	2,037,946.94	2,120,313.09	2,224,501.57	1,964,763.88	2,268,840.07	0.00	2,177,096.19	1,361,692.32







## BUDGET COMPARISON

City Of Pacific  
 MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
 Page: 5

098 General Fund Equipment Reserve

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	11,979.67	11,979.67	32,976.09	32,976.09	32,276.09	0.00	25,743.95	14,985.25
340 Charges For Goods & Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360 Interest & Other Earnings	54,250.00	81.77	300.00	262.86	500.00	0.00	18,350.00	114.88
397 Interfund Transfers	170,750.00	170,750.00	165,000.00	129,166.67	110,000.00	0.00	148,583.33	99,972.22
<b>TOTAL REVENUES:</b>	<b>236,979.67</b>	<b>182,811.44</b>	<b>198,276.09</b>	<b>162,405.62</b>	<b>142,776.09</b>	<b>0.00</b>	<b>192,677.28</b>	<b>115,072.35</b>
507	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514 Financial, Recording & Electio	1,000.00	296.82	0.00	0.00	0.00	0.00	333.33	98.94
518 Centralized Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	184,000.00	149,538.53	166,000.00	151,931.02	110,000.00	0.00	153,333.33	100,489.85
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>185,000.00</b>	<b>149,835.35</b>	<b>166,000.00</b>	<b>151,931.02</b>	<b>110,000.00</b>	<b>0.00</b>	<b>153,666.67</b>	<b>100,588.79</b>
<b>FUND GAIN/LOSS:</b>	<b>51,979.67</b>	<b>32,976.09</b>	<b>32,276.09</b>	<b>10,474.60</b>	<b>32,776.09</b>	<b>0.00</b>	<b>39,010.62</b>	<b>14,483.56</b>

## BUDGET COMPARISON

City Of Pacific  
MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
Page: 6

### 099 General Fund Cumulative Reserv

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	380,573.15	380,573.15	382,249.49	382,538.58	385,920.49	0.00	382,914.38	254,370.58
360 Interest & Other Earnings	2,500.00	1,965.43	3,671.00	3,262.86	3,750.00	0.00	3,307.00	1,742.76
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>383,073.15</b>	<b>382,538.58</b>	<b>385,920.49</b>	<b>385,801.44</b>	<b>389,670.49</b>	<b>0.00</b>	<b>386,221.38</b>	<b>256,113.34</b>
514 Financial, Recording & Electio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND GAIN/LOSS:</b>	<b>383,073.15</b>	<b>382,538.58</b>	<b>385,920.49</b>	<b>385,801.44</b>	<b>389,670.49</b>	<b>0.00</b>	<b>386,221.38</b>	<b>256,113.34</b>



## BUDGET COMPARISON

City Of Pacific  
MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
Page: 8

101 Street

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	255,055.16	255,055.16	118,580.00	118,577.91	42,853.85	0.00	138,829.67	124,544.36
310 Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320 Licenses & Permits	14,600.00	14,600.00	15,800.00	11,550.00	12,500.00	0.00	14,300.00	8,716.67
330 Intergovernmental Revenues	154,170.00	154,654.57	147,000.00	127,754.30	150,000.00	0.00	150,390.00	94,136.29
340 Charges For Goods & Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360 Interest & Other Earnings	2,230.00	2,192.23	1,500.00	1,239.38	1,000.00	0.00	1,576.67	1,143.87
380 Non Revenues	144,000.00	-170,563.97	0.00	0.00	0.00	0.00	48,000.00	-56,854.66
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	275,000.00	285,000.00	210,000.00	175,000.00	255,000.00	0.00	246,666.67	153,333.33
398 Insurance Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>845,055.16</b>	<b>540,937.99</b>	<b>492,880.00</b>	<b>434,121.59</b>	<b>461,353.85</b>	<b>0.00</b>	<b>599,763.00</b>	<b>325,019.86</b>
531 Storm Water Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
542 Streets - Maintenance	453,562.50	406,391.58	473,146.98	406,370.79	429,299.56	0.00	452,003.01	270,920.79
543 Streets Admin & Overhead	0.00	0.00	0.00	0.00	12,951.41	0.00	4,317.14	0.00
544 Road & Street Operations	437.50	218.50	0.00	0.00	0.00	0.00	145.83	72.83
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591 Debt Service - Principal Repay	80,250.00	0.00	0.00	0.00	0.00	0.00	26,750.00	0.00
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
597 Interfund Transfers	15,750.00	15,750.00	0.00	0.00	0.00	0.00	5,250.00	5,250.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>550,000.00</b>	<b>422,360.08</b>	<b>473,146.98</b>	<b>406,370.79</b>	<b>442,250.97</b>	<b>0.00</b>	<b>488,465.98</b>	<b>276,243.62</b>
<b>FUND GAIN/LOSS:</b>	<b>295,055.16</b>	<b>118,577.91</b>	<b>19,733.02</b>	<b>27,750.80</b>	<b>19,102.88</b>	<b>0.00</b>	<b>111,297.02</b>	<b>48,776.24</b>

## BUDGET COMPARISON

City Of Pacific  
 MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
 Page: 9

107 Tourism

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	110,034.61	110,034.61	119,572.48	119,482.48	118,937.48	0.00	116,181.52	76,505.70
310 Taxes	45,000.00	18,512.49	15,665.00	17,876.71	16,000.00	0.00	25,555.00	12,129.73
360 Interest & Other Earnings	5,000.00	1,300.21	1,200.00	1,114.94	1,250.00	0.00	2,483.33	805.05
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>160,034.61</b>	<b>129,847.31</b>	<b>136,437.48</b>	<b>138,474.13</b>	<b>136,187.48</b>	<b>0.00</b>	<b>144,219.86</b>	<b>89,440.48</b>
557 Community Services	20,000.00	10,364.83	17,500.00	700.00	17,500.00	0.00	18,333.33	3,688.28
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>20,000.00</b>	<b>10,364.83</b>	<b>17,500.00</b>	<b>700.00</b>	<b>17,500.00</b>	<b>0.00</b>	<b>18,333.33</b>	<b>3,688.28</b>
<b>FUND GAIN/LOSS:</b>	<b>140,034.61</b>	<b>119,482.48</b>	<b>118,937.48</b>	<b>137,774.13</b>	<b>118,687.48</b>	<b>0.00</b>	<b>125,886.52</b>	<b>85,752.20</b>

## BUDGET COMPARISON

City Of Pacific  
MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
Page: 10

206 LID 3 Redemption

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340 Charges For Goods & Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350 Fines & Penalties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360 Interest & Other Earnings	2,000.00	0.00	0.00	0.00	0.00	0.00	666.67	0.00
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>666.67</b>	<b>0.00</b>
514 Financial, Recording & Electio	1,536.92	0.00	0.00	0.00	0.00	0.00	512.31	0.00
515 Legal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591 Debt Service - Principal Repay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>1,536.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>512.31</b>	<b>0.00</b>
<b>FUND GAIN/LOSS:</b>	<b>463.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>154.36</b>	<b>0.00</b>







## BUDGET COMPARISON

City Of Pacific  
MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
Page: 13

### 209 LID 6 Redemption

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	5,095,000.00	0.00	0.00	0.00	5,830.00	0.00	1,700,276.67	0.00
360 Interest & Other Earnings	5,000.00	0.00	0.00	0.00	0.00	0.00	1,666.67	0.00
390 Other Financing Sources	0.00	0.00	5,100,000.00	4,808,712.24	500,000.00	0.00	1,866,666.67	1,602,904.08
<b>TOTAL REVENUES:</b>	<b>5,100,000.00</b>	<b>0.00</b>	<b>5,100,000.00</b>	<b>4,808,712.24</b>	<b>505,830.00</b>	<b>0.00</b>	<b>3,568,610.00</b>	<b>1,602,904.08</b>
514 Financial, Recording & Electio	4,300,000.00	0.00	0.00	0.00	0.00	0.00	1,433,333.33	0.00
515 Legal Services	0.00	0.00	192,000.00	33,671.00	0.00	0.00	64,000.00	11,223.67
559 Housing & Community Develop	0.00	0.00	4,702,950.00	4,702,942.24	0.00	0.00	1,567,650.00	1,567,647.41
591 Debt Service - Principal Repay	0.00	0.00	199,220.00	95,997.29	400,000.00	0.00	199,740.00	31,999.10
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>4,300,000.00</b>	<b>0.00</b>	<b>5,094,170.00</b>	<b>4,832,610.53</b>	<b>400,000.00</b>	<b>0.00</b>	<b>3,264,723.33</b>	<b>1,610,870.18</b>
<b>FUND GAIN/LOSS:</b>	<b>800,000.00</b>	<b>0.00</b>	<b>5,830.00</b>	<b>-23,898.29</b>	<b>105,830.00</b>	<b>0.00</b>	<b>303,886.67</b>	<b>-7,966.10</b>

# BUDGET COMPARISON

City Of Pacific  
 MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
 Page: 14

210 LID 6 Reserve

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	579,000.00	0.00	0.00	0.00	579,000.00	0.00	386,000.00	0.00
330 Intergovernmental Revenues	0.00	0.00	579,000.00	579,000.00	0.00	0.00	193,000.00	193,000.00
<b>TOTAL REVENUES:</b>	<b>579,000.00</b>	<b>0.00</b>	<b>579,000.00</b>	<b>579,000.00</b>	<b>579,000.00</b>	<b>0.00</b>	<b>579,000.00</b>	<b>193,000.00</b>
FUND GAIN/LOSS:	579,000.00	0.00	579,000.00	579,000.00	579,000.00	0.00	579,000.00	193,000.00

## BUDGET COMPARISON

City Of Pacific  
MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
Page: 15

### 300 Municipal Capital Improvements

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	434,521.24	434,521.24	601,658.89	601,658.89	536,658.89	0.00	524,279.67	345,393.38
310 Taxes	35,000.00	99,790.52	80,000.00	92,034.18	100,000.00	0.00	71,666.67	63,941.57
330 Intergovernmental Revenues	40,000.00	43,479.39	200,000.00	199,020.61	0.00	0.00	80,000.00	80,833.33
360 Interest & Other Earnings	1,000.00	3,405.80	5,000.00	4,535.62	3,500.00	0.00	3,166.67	2,647.14
380 Non Revenues	24,000.00	85,281.96	80,000.00	0.00	0.00	0.00	34,666.67	28,427.32
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	0.00	0.00	492,000.00	410,000.00	0.00	0.00	164,000.00	136,666.67
<b>TOTAL REVENUES:</b>	<b>534,521.24</b>	<b>666,478.91</b>	<b>1,458,658.89</b>	<b>1,307,249.30</b>	<b>640,158.89</b>	<b>0.00</b>	<b>877,779.67</b>	<b>657,909.40</b>
558 Planning & Community Devel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
559 Housing & Community Develop	1,000.00	330.60	0.00	0.00	0.00	0.00	333.33	110.20
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591 Debt Service - Principal Repay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	99,000.00	64,489.42	922,000.00	885,662.26	100,000.00	0.00	373,666.67	316,717.23
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>100,000.00</b>	<b>64,820.02</b>	<b>922,000.00</b>	<b>885,662.26</b>	<b>100,000.00</b>	<b>0.00</b>	<b>374,000.00</b>	<b>316,827.43</b>
<b>FUND GAIN/LOSS:</b>	<b>434,521.24</b>	<b>601,658.89</b>	<b>536,658.89</b>	<b>421,587.04</b>	<b>540,158.89</b>	<b>0.00</b>	<b>503,779.67</b>	<b>341,081.98</b>

## BUDGET COMPARISON

City Of Pacific  
MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
Page: 16

### 301 Roads Capital Improvements

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	297,165.80	297,165.80	289,146.63	289,146.63	131,087.63	0.00	239,133.35	195,437.48
310 Taxes	55,000.00	99,790.76	99,000.00	92,034.11	100,000.00	0.00	84,666.67	63,941.62
330 Intergovernmental Revenues	2,200.00	2,366.36	225,000.00	334,784.71	807,800.00	0.00	345,000.00	112,383.69
340 Charges For Goods & Services	1,380.00	1,400.00	0.00	0.00	0.00	0.00	460.00	466.67
360 Interest & Other Earnings	1,420.00	1,416.70	2,171.00	1,701.71	1,200.00	0.00	1,597.00	1,039.47
380 Non Revenues	40,000.00	85,282.01	0.00	0.00	0.00	0.00	13,333.33	28,427.34
397 Interfund Transfers	0.00	0.00	150,000.00	125,000.00	325,000.00	0.00	158,333.33	41,666.67
<b>TOTAL REVENUES:</b>	<b>397,165.80</b>	<b>487,421.63</b>	<b>765,317.63</b>	<b>842,667.16</b>	<b>1,365,087.63</b>	<b>0.00</b>	<b>842,523.69</b>	<b>443,362.93</b>
542 Streets - Maintenance	0.00	0.00	47,730.00	47,727.01	0.00	0.00	15,910.00	15,909.00
559 Housing & Community Develop	140.00	136.99	0.00	0.00	0.00	0.00	46.67	45.66
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591 Debt Service - Principal Repay	75,000.00	77,250.00	76,500.00	76,500.00	76,500.00	0.00	76,000.00	51,250.00
594 Capital Expenditures	124,860.00	120,888.01	510,000.00	519,861.08	1,242,844.00	0.00	625,901.33	213,583.03
597 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>200,000.00</b>	<b>198,275.00</b>	<b>634,230.00</b>	<b>644,088.09</b>	<b>1,319,344.00</b>	<b>0.00</b>	<b>717,858.00</b>	<b>280,787.70</b>
<b>FUND GAIN/LOSS:</b>	<b>197,165.80</b>	<b>289,146.63</b>	<b>131,087.63</b>	<b>198,579.07</b>	<b>45,743.63</b>	<b>0.00</b>	<b>124,665.69</b>	<b>162,575.23</b>

## BUDGET COMPARISON

City Of Pacific  
MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
Page: 17

### 305 Parks Capital Improvement

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	113,743.61	113,743.61	97,279.00	97,278.61	84,415.02	0.00	98,479.21	70,340.74
310 Taxes	14,500.00	0.00	0.00	446.59	13,500.00	0.00	9,333.33	148.86
330 Intergovernmental Revenues	4,000.00	0.00	0.00	21,935.59	0.00	0.00	1,333.33	7,311.86
340 Charges For Goods & Services	9,000.00	8,591.00	9,224.00	7,253.00	8,000.00	0.00	8,741.33	5,281.33
360 Interest & Other Earnings	2,500.00	842.83	1,337.00	14,272.25	800.00	0.00	1,545.67	5,038.36
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	0.00	0.00	20,000.00	16,666.67	0.00	0.00	6,666.67	5,555.56
<b>TOTAL REVENUES:</b>	<b>143,743.61</b>	<b>123,177.44</b>	<b>127,840.00</b>	<b>157,852.71</b>	<b>106,715.02</b>	<b>0.00</b>	<b>126,099.54</b>	<b>93,676.72</b>
559 Housing & Community Develop	65.00	63.63	0.00	0.00	0.00	0.00	21.67	21.21
569 Aging & Adult Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
576 Park Facilities	4,990.00	3,984.47	27,934.98	5,731.12	20,901.37	0.00	17,942.12	3,238.53
580 Non Expenditures	0.00	0.00	300.00	13,006.70	300.00	0.00	200.00	4,335.57
594 Capital Expenditures	44,945.00	21,850.73	15,190.00	15,189.05	4,000.00	0.00	21,378.33	12,346.59
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>50,000.00</b>	<b>25,898.83</b>	<b>43,424.98</b>	<b>33,926.87</b>	<b>25,201.37</b>	<b>0.00</b>	<b>39,542.12</b>	<b>19,941.90</b>
<b>FUND GAIN/LOSS:</b>	<b>93,743.61</b>	<b>97,278.61</b>	<b>84,415.02</b>	<b>123,925.84</b>	<b>81,513.65</b>	<b>0.00</b>	<b>86,557.43</b>	<b>73,734.82</b>

## BUDGET COMPARISON

City Of Pacific  
MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
Page: 18

### 308 Valentine Road Project

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	69,582.15	69,582.15	190,483.00	190,482.26	119,438.00	0.00	126,501.05	86,688.14
330 Intergovernmental Revenues	71,000.00	0.00	0.00	0.00	0.00	0.00	23,666.67	0.00
360 Interest & Other Earnings	3,000.00	2,723.89	1,832.00	1,574.85	1,000.00	0.00	1,944.00	1,432.91
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	126,000.00	126,000.00	0.00	0.00	0.00	0.00	42,000.00	42,000.00
<b>TOTAL REVENUES:</b>	<b>269,582.15</b>	<b>198,306.04</b>	<b>192,315.00</b>	<b>192,057.11</b>	<b>120,438.00</b>	<b>0.00</b>	<b>194,111.72</b>	<b>130,121.05</b>
559 Housing & Community Develop	1,000.00	119.57	0.00	0.00	0.00	0.00	333.33	39.86
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	99,000.00	7,704.21	72,877.00	1,149,839.94	40,000.00	0.00	70,625.67	385,848.05
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>100,000.00</b>	<b>7,823.78</b>	<b>72,877.00</b>	<b>1,149,839.94</b>	<b>40,000.00</b>	<b>0.00</b>	<b>70,959.00</b>	<b>385,887.91</b>
<b>FUND GAIN/LOSS:</b>	<b>169,582.15</b>	<b>190,482.26</b>	<b>119,438.00</b>	<b>-957,782.83</b>	<b>80,438.00</b>	<b>0.00</b>	<b>123,152.72</b>	<b>-255,766.86</b>



## BUDGET COMPARISON

City Of Pacific  
 MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
 Page: 19

309 West Valley

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	26,537.28	26,357.28	55,000.00	54,108.79	115,565.00	0.00	65,700.76	26,822.02
330 Intergovernmental Revenues	47,400.00	12,975.98	0.00	0.00	315,000.00	0.00	120,800.00	4,325.33
360 Interest & Other Earnings	100.00	89.19	645.00	713.27	500.00	0.00	415.00	267.49
397 Interfund Transfers	102,500.00	102,500.00	112,500.00	93,750.00	75,000.00	0.00	96,666.67	65,416.67
<b>TOTAL REVENUES:</b>	<b>176,537.28</b>	<b>141,922.45</b>	<b>168,145.00</b>	<b>148,572.06</b>	<b>506,065.00</b>	<b>0.00</b>	<b>283,582.43</b>	<b>96,831.50</b>
559 Housing & Community Develop	1,000.00	26.48	0.00	0.00	0.00	0.00	333.33	8.83
594 Capital Expenditures	124,000.00	87,787.18	52,580.00	13,874.24	456,300.00	0.00	210,960.00	33,887.14
<b>TOTAL EXPENDITURES:</b>	<b>125,000.00</b>	<b>87,813.66</b>	<b>52,580.00</b>	<b>13,874.24</b>	<b>456,300.00</b>	<b>0.00</b>	<b>211,293.33</b>	<b>33,895.97</b>
<b>FUND GAIN/LOSS:</b>	<b>51,537.28</b>	<b>54,108.79</b>	<b>115,565.00</b>	<b>134,697.82</b>	<b>49,765.00</b>	<b>0.00</b>	<b>72,289.09</b>	<b>62,935.54</b>

## BUDGET COMPARISON

City Of Pacific  
MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
Page: 20

310 Stewart/Thornton Ave Rd Projec

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	918.47	918.47	62,000.00	56,346.02	112,470.00	0.00	58,462.82	19,088.16
330 Intergovernmental Revenues	140,664.00	174,943.64	0.00	0.00	1,710,000.00	0.00	616,888.00	58,314.55
360 Interest & Other Earnings	94,336.00	93,335.33	50,470.00	441.73	500.00	0.00	48,435.33	31,259.02
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	90,000.00	90,000.00	0.00	0.00	128,000.00	0.00	72,666.67	30,000.00
<b>TOTAL REVENUES:</b>	<b>325,918.47</b>	<b>359,197.44</b>	<b>112,470.00</b>	<b>56,787.75</b>	<b>1,950,970.00</b>	<b>0.00</b>	<b>796,452.82</b>	<b>138,661.73</b>
559 Housing & Community Develop	100.00	4.87	0.00	0.00	0.00	0.00	33.33	1.62
591 Debt Service - Principal Repay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	324,900.00	302,846.55	0.00	0.00	1,900,000.00	0.00	741,633.33	100,948.85
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>325,000.00</b>	<b>302,851.42</b>	<b>0.00</b>	<b>0.00</b>	<b>1,900,000.00</b>	<b>0.00</b>	<b>741,666.67</b>	<b>100,950.47</b>
<b>FUND GAIN/LOSS:</b>	<b>918.47</b>	<b>56,346.02</b>	<b>112,470.00</b>	<b>56,787.75</b>	<b>50,970.00</b>	<b>0.00</b>	<b>54,786.16</b>	<b>37,711.26</b>

## BUDGET COMPARISON

City Of Pacific  
MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
Page: 21

### 333 Fire Capital Improvement

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	76,197.31	76,197.31	85,473.00	85,473.45	77,263.00	0.00	79,644.44	53,890.25
340 Charges For Goods & Services	24,000.00	8,789.00	22,000.00	16,380.00	16,000.00	0.00	20,666.67	8,389.67
360 Interest & Other Earnings	1,000.00	549.66	790.00	752.51	600.00	0.00	796.67	434.06
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>101,197.31</b>	<b>85,535.97</b>	<b>108,263.00</b>	<b>102,605.96</b>	<b>93,863.00</b>	<b>0.00</b>	<b>101,107.77</b>	<b>62,713.98</b>
522 Fire Control	0.00	0.00	1,000.00	525.38	30,000.00	0.00	10,333.33	175.13
526 Emergency Medical Services	14,900.00	0.00	30,000.00	0.00	0.00	0.00	14,966.67	0.00
559 Housing & Community Develop	100.00	62.52	0.00	0.00	0.00	0.00	33.33	20.84
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>15,000.00</b>	<b>62.52</b>	<b>31,000.00</b>	<b>525.38</b>	<b>30,000.00</b>	<b>0.00</b>	<b>25,333.33</b>	<b>195.97</b>
<b>FUND GAIN/LOSS:</b>	<b>86,197.31</b>	<b>85,473.45</b>	<b>77,263.00</b>	<b>102,080.58</b>	<b>63,863.00</b>	<b>0.00</b>	<b>75,774.44</b>	<b>62,518.01</b>

## BUDGET COMPARISON

City Of Pacific  
MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
Page: 22

401 Water

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	592,590.97	592,590.97	371,705.21	371,705.21	153,011.24	0.00	372,435.81	321,432.06
310 Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340 Charges For Goods & Services	1,038,000.00	1,002,546.17	1,328,649.76	1,285,237.68	1,736,760.00	0.00	1,367,803.25	762,594.62
350 Fines & Penalties	49,000.00	35,632.55	39,800.00	35,576.54	40,000.00	0.00	42,933.33	23,736.36
360 Interest & Other Earnings	8,000.00	5,313.40	4,400.00	4,019.23	2,500.00	0.00	4,966.67	3,110.88
380 Non Revenues	105,000.00	-23,815.81	0.00	24.00	0.00	0.00	35,000.00	-7,930.60
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
398 Insurance Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>1,792,590.97</b>	<b>1,612,267.28</b>	<b>1,744,554.97</b>	<b>1,696,562.66</b>	<b>1,932,271.24</b>	<b>0.00</b>	<b>1,823,139.06</b>	<b>1,102,943.31</b>
519 General Government Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531 Storm Water Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
534 Water Utilities	907,726.28	799,217.75	1,030,439.29	807,805.46	946,877.36	0.00	961,680.98	535,674.40
535 Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
537 Garbage & Solid Waste	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580 Non Expeditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591 Debt Service - Principal Repay	191,684.72	190,755.32	375,662.64	233,539.21	384,000.00	0.00	317,115.79	141,431.51
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
597 Interfund Transfers	250,589.00	250,589.00	185,441.80	154,534.83	156,500.00	0.00	197,510.27	135,041.28
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>1,350,000.00</b>	<b>1,240,562.07</b>	<b>1,591,543.73</b>	<b>1,195,879.50</b>	<b>1,487,377.36</b>	<b>0.00</b>	<b>1,476,307.03</b>	<b>812,147.19</b>
<b>FUND GAIN/LOSS:</b>	<b>442,590.97</b>	<b>371,705.21</b>	<b>153,011.24</b>	<b>500,683.16</b>	<b>444,893.88</b>	<b>0.00</b>	<b>346,832.03</b>	<b>290,796.12</b>

## BUDGET COMPARISON

City Of Pacific  
MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
Page: 23

402 Sewer

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	429.61	429.61	27,365.00	27,365.13	2,253.69	0.00	10,016.10	9,264.91
310 Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320 Licenses & Permits	1,000.00	0.00	0.00	0.00	0.00	0.00	333.33	0.00
340 Charges For Goods & Services	2,253,000.00	2,033,213.57	2,220,768.43	2,054,155.76	2,603,346.84	0.00	2,359,038.42	1,362,456.44
350 Fines & Penalties	30,000.00	16,382.72	18,500.00	15,928.02	15,000.00	0.00	21,166.67	10,770.25
360 Interest & Other Earnings	6,000.00	1,116.27	1,200.00	1,174.71	111,000.00	0.00	39,400.00	763.66
380 Non Revenues	10,000.00	0.00	0.00	0.00	0.00	0.00	3,333.33	0.00
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>2,300,429.61</b>	<b>2,051,142.17</b>	<b>2,267,833.43</b>	<b>2,098,623.62</b>	<b>2,731,600.53</b>	<b>0.00</b>	<b>2,433,287.86</b>	<b>1,383,255.26</b>
514 Financial, Recording & Electio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
519 General Government Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
535 Sewer	2,130,808.00	1,904,585.04	2,017,971.89	1,701,262.04	2,206,009.85	0.00	2,118,263.25	1,201,949.03
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591 Debt Service - Principal Repay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
597 Interfund Transfers	119,192.00	119,192.00	247,607.85	206,339.87	150,000.00	0.00	172,266.62	108,510.62
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>2,250,000.00</b>	<b>2,023,777.04</b>	<b>2,265,579.74</b>	<b>1,907,601.91</b>	<b>2,356,009.85</b>	<b>0.00</b>	<b>2,290,529.86</b>	<b>1,310,459.65</b>
<b>FUND GAIN/LOSS:</b>	<b>50,429.61</b>	<b>27,365.13</b>	<b>2,253.69</b>	<b>191,021.71</b>	<b>375,590.68</b>	<b>0.00</b>	<b>142,757.99</b>	<b>72,795.61</b>

## BUDGET COMPARISON

City Of Pacific  
MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
Page: 24

### 403 Garbage

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	275,920.01	275,920.01	286,637.33	278,224.01	286,785.33	0.00	283,114.22	184,714.67
330 Intergovernmental Revenues	36,000.00	16,692.44	21,000.00	16,944.39	21,000.00	0.00	26,000.00	11,212.28
340 Charges For Goods & Services	9,000.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00
360 Interest & Other Earnings	5,000.00	1,918.41	2,650.00	2,388.45	2,500.00	0.00	3,383.33	1,435.62
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>325,920.01</b>	<b>294,530.86</b>	<b>310,287.33</b>	<b>297,556.85</b>	<b>310,285.33</b>	<b>0.00</b>	<b>315,497.56</b>	<b>197,362.57</b>
514 Financial, Recording & Electio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
519 General Government Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
537 Garbage & Solid Waste	30,000.00	16,306.85	23,502.00	17,148.88	26,997.00	0.00	26,833.00	11,151.91
538 Combined Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580 Non Expeditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591 Debt Service - Principal Repay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>30,000.00</b>	<b>16,306.85</b>	<b>23,502.00</b>	<b>17,148.88</b>	<b>26,997.00</b>	<b>0.00</b>	<b>26,833.00</b>	<b>11,151.91</b>
<b>FUND GAIN/LOSS:</b>	<b>295,920.01</b>	<b>278,224.01</b>	<b>286,785.33</b>	<b>280,407.97</b>	<b>283,288.33</b>	<b>0.00</b>	<b>288,664.56</b>	<b>186,210.66</b>

## BUDGET COMPARISON

City Of Pacific  
MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
Page: 25

### 406 Water Capital Improvement

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	1,469,505.96	1,469,505.96	769,353.00	769,352.75	505,153.00	0.00	914,670.65	746,286.24
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360 Interest & Other Earnings	97,030.00	96,559.98	143,800.00	97,241.10	130,600.00	0.00	123,810.00	64,600.36
380 Non Revenues	0.00	0.00	2,500,000.00	0.00	2,400,000.00	0.00	1,633,333.33	0.00
390 Other Financing Sources	802,970.00	705,967.79	322,000.00	0.00	0.00	0.00	374,990.00	235,322.60
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>2,369,505.96</b>	<b>2,272,033.73</b>	<b>3,735,153.00</b>	<b>866,593.85</b>	<b>3,035,753.00</b>	<b>0.00</b>	<b>3,046,803.99</b>	<b>1,046,209.19</b>
534 Water Utilities	6,565.00	791.43	0.00	0.00	0.00	0.00	2,188.33	263.81
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591 Debt Service - Principal Repay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	1,385,935.00	1,294,389.55	2,923,000.00	2,871.00	2,438,000.00	0.00	2,248,978.33	432,420.18
597 Interfund Transfers	207,500.00	207,500.00	307,000.00	255,833.34	125,000.00	0.00	213,166.67	154,444.45
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>1,600,000.00</b>	<b>1,502,680.98</b>	<b>3,230,000.00</b>	<b>258,704.34</b>	<b>2,563,000.00</b>	<b>0.00</b>	<b>2,464,333.33</b>	<b>587,128.44</b>
<b>FUND GAIN/LOSS:</b>	<b>769,505.96</b>	<b>769,352.75</b>	<b>505,153.00</b>	<b>607,889.51</b>	<b>472,753.00</b>	<b>0.00</b>	<b>582,470.65</b>	<b>459,080.75</b>

## BUDGET COMPARISON

City Of Pacific  
MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
Page: 26

### 408 Sewer Cumulative Fund

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	621,982.92	621,982.92	669,404.00	669,403.77	628,354.00	0.00	639,913.64	430,462.23
340 Charges For Goods & Services	129,000.00	44,000.00	24,500.00	16,554.00	20,000.00	0.00	57,833.33	20,184.67
360 Interest & Other Earnings	6,000.00	3,960.30	5,700.00	4,962.24	4,500.00	0.00	5,400.00	2,974.18
370 Capital Contributions	15,000.00	0.00	25,000.00	0.00	41,568.00	0.00	27,189.33	0.00
390 Other Financing Sources	0.00	0.00	500,000.00	0.00	400,000.00	0.00	300,000.00	0.00
397 Interfund Transfers	0.00	0.00	50,000.00	41,666.67	0.00	0.00	16,666.67	13,888.89
<b>TOTAL REVENUES:</b>	<b>771,982.92</b>	<b>669,943.22</b>	<b>1,274,604.00</b>	<b>732,586.68</b>	<b>1,094,422.00</b>	<b>0.00</b>	<b>1,047,002.97</b>	<b>467,509.97</b>
535 Sewer	1,000.00	539.45	0.00	0.00	0.00	0.00	333.33	179.82
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	99,000.00	0.00	393,750.00	26,627.63	526,000.00	0.00	339,583.33	8,875.88
597 Interfund Transfers	0.00	0.00	252,500.00	210,416.66	75,000.00	0.00	109,166.67	70,138.89
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>100,000.00</b>	<b>539.45</b>	<b>646,250.00</b>	<b>237,044.29</b>	<b>601,000.00</b>	<b>0.00</b>	<b>449,083.33</b>	<b>79,194.58</b>
<b>FUND GAIN/LOSS:</b>	<b>671,982.92</b>	<b>669,403.77</b>	<b>628,354.00</b>	<b>495,542.39</b>	<b>493,422.00</b>	<b>0.00</b>	<b>597,919.64</b>	<b>388,315.39</b>



## BUDGET COMPARISON

City Of Pacific  
MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
Page: 27

409 Storm

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	821,820.04	821,820.04	713,403.00	713,402.75	398,126.55	0.00	644,449.86	511,740.93
330 Intergovernmental Revenues	71,113.16	0.00	25,000.00	25,000.00	25,000.00	0.00	40,371.05	8,333.33
340 Charges For Goods & Services	814,319.84	722,244.99	819,095.00	706,837.18	907,200.00	0.00	846,871.61	476,360.72
350 Fines & Penalties	8,855.00	8,852.78	9,000.00	7,264.42	0.00	0.00	5,951.67	5,372.40
360 Interest & Other Earnings	5,712.00	5,711.88	6,829.00	5,625.12	3,500.00	0.00	5,347.00	3,779.00
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
398 Insurance Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>1,721,820.04</b>	<b>1,558,629.69</b>	<b>1,573,327.00</b>	<b>1,458,129.47</b>	<b>1,333,826.55</b>	<b>0.00</b>	<b>1,542,991.20</b>	<b>1,005,586.39</b>
514 Financial, Recording & Electio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
519 General Government Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
531 Storm Water Services	429,858.00	425,704.31	538,316.86	432,436.41	614,068.25	0.00	527,414.37	286,046.91
538 Combined Utilities	13,050.00	12,767.99	14,152.00	15,915.43	11,800.00	0.00	13,000.67	9,561.14
542 Streets - Maintenance	11,815.00	11,470.95	15,500.00	1,444.12	8,000.00	0.00	11,771.67	4,305.02
580 Non Expeditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591 Debt Service - Principal Repay	4,900.00	4,906.69	9,814.25	9,813.38	14,600.00	0.00	9,771.42	4,906.69
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
597 Interfund Transfers	390,377.00	390,377.00	597,417.34	497,847.79	525,000.00	0.00	504,264.78	296,074.93
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>850,000.00</b>	<b>845,226.94</b>	<b>1,175,200.45</b>	<b>957,457.13</b>	<b>1,173,468.25</b>	<b>0.00</b>	<b>1,066,222.90</b>	<b>600,894.69</b>
<b>FUND GAIN/LOSS:</b>	<b>871,820.04</b>	<b>713,402.75</b>	<b>398,126.55</b>	<b>500,672.34</b>	<b>160,358.30</b>	<b>0.00</b>	<b>476,768.30</b>	<b>404,691.70</b>

## BUDGET COMPARISON

City Of Pacific  
MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
Page: 28

### 410 Stormwater Facility Fund

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	161,117.06	161,117.06	226,090.00	226,088.78	345,690.00	0.00	244,299.02	129,068.61
330 Intergovernmental Revenues	55,000.00	0.00	0.00	0.00	0.00	0.00	18,333.33	0.00
340 Charges For Goods & Services	10,000.00	7,650.00	18,500.00	12,650.00	17,000.00	0.00	15,166.67	6,766.67
360 Interest & Other Earnings	1,500.00	1,378.44	2,400.00	2,499.47	2,500.00	0.00	2,133.33	1,292.64
370 Capital Contributions	6,000.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00
397 Interfund Transfers	152,500.00	152,500.00	400,000.00	333,333.33	300,000.00	0.00	284,166.67	161,944.44
<b>TOTAL REVENUES:</b>	<b>386,117.06</b>	<b>322,645.50</b>	<b>646,990.00</b>	<b>574,571.58</b>	<b>665,190.00</b>	<b>0.00</b>	<b>566,099.02</b>	<b>299,072.36</b>
531 Storm Water Services	500.00	188.12	0.00	0.00	0.00	0.00	166.67	62.71
534 Water Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
538 Combined Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
542 Streets - Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
594 Capital Expenditures	9,500.00	6,368.60	106,300.00	32,150.08	234,000.00	0.00	116,600.00	12,839.56
597 Interfund Transfers	90,000.00	90,000.00	195,000.00	162,500.00	328,000.00	0.00	204,333.33	84,166.67
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>100,000.00</b>	<b>96,556.72</b>	<b>301,300.00</b>	<b>194,650.08</b>	<b>562,000.00</b>	<b>0.00</b>	<b>321,100.00</b>	<b>97,068.93</b>
<b>FUND GAIN/LOSS:</b>	<b>286,117.06</b>	<b>226,088.78</b>	<b>345,690.00</b>	<b>379,921.50</b>	<b>103,190.00</b>	<b>0.00</b>	<b>244,999.02</b>	<b>202,003.43</b>

## BUDGET COMPARISON

City Of Pacific  
MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
Page: 29

### 411 Pierce County Water Area

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	145,016.79	145,016.79	122,145.00	122,143.78	124,461.00	0.00	130,540.93	89,053.52
340 Charges For Goods & Services	96,675.21	23,360.44	87,342.00	81,197.47	85,000.00	0.00	89,672.40	34,852.64
360 Interest & Other Earnings	1,000.00	836.66	1,050.00	985.37	850.00	0.00	966.67	607.34
380 Non Revenues	52,324.79	52,324.79	0.00	0.00	0.00	0.00	17,441.60	17,441.60
<b>TOTAL REVENUES:</b>	<b>295,016.79</b>	<b>221,538.68</b>	<b>210,537.00</b>	<b>204,326.62</b>	<b>210,311.00</b>	<b>0.00</b>	<b>238,621.60</b>	<b>141,955.10</b>
534 Water Utilities	500.00	97.66	0.00	0.00	0.00	0.00	166.67	32.55
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591 Debt Service - Principal Repay	128,500.00	78,297.24	86,076.00	86,075.59	86,076.00	0.00	100,217.33	54,790.94
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
597 Interfund Transfers	21,000.00	21,000.00	0.00	0.00	0.00	0.00	7,000.00	7,000.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>150,000.00</b>	<b>99,394.90</b>	<b>86,076.00</b>	<b>86,075.59</b>	<b>86,076.00</b>	<b>0.00</b>	<b>107,384.00</b>	<b>61,823.50</b>
<b>FUND GAIN/LOSS:</b>	<b>145,016.79</b>	<b>122,143.78</b>	<b>124,461.00</b>	<b>118,251.03</b>	<b>124,235.00</b>	<b>0.00</b>	<b>131,237.60</b>	<b>80,131.60</b>

## BUDGET COMPARISON

City Of Pacific  
MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
Page: 30

### 499 Utilities Equipment Reserve

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	329,447.16	329,447.16	322,960.00	332,959.64	439,660.00	0.00	364,022.39	220,802.27
360 Interest & Other Earnings	15,000.00	2,338.43	3,900.00	3,941.38	3,500.00	0.00	7,466.67	2,093.27
397 Interfund Transfers	260,000.00	210,000.00	325,000.00	270,833.33	200,000.00	0.00	261,666.67	160,277.78
<b>TOTAL REVENUES:</b>	<b>604,447.16</b>	<b>541,785.59</b>	<b>651,860.00</b>	<b>607,734.35</b>	<b>643,160.00</b>	<b>0.00</b>	<b>633,155.72</b>	<b>383,173.31</b>
538 Combined Utilities	1,000.00	340.47	0.00	0.00	0.00	0.00	333.33	113.49
594 Capital Expenditures	274,000.00	208,485.48	212,200.00	11,990.82	300,000.00	0.00	262,066.67	73,492.10
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>275,000.00</b>	<b>208,825.95</b>	<b>212,200.00</b>	<b>11,990.82</b>	<b>300,000.00</b>	<b>0.00</b>	<b>262,400.00</b>	<b>73,605.59</b>
<b>FUND GAIN/LOSS:</b>	<b>329,447.16</b>	<b>332,959.64</b>	<b>439,660.00</b>	<b>595,743.53</b>	<b>343,160.00</b>	<b>0.00</b>	<b>370,755.72</b>	<b>309,567.72</b>

# BUDGET COMPARISON

City Of Pacific  
 MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
 Page: 31

601 Customer Deposits

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	5,159.91	5,159.91	5,160.00	5,159.91	5,160.00	0.00	5,159.97	3,439.94
360 Interest & Other Earnings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>5,159.91</b>	<b>5,159.91</b>	<b>5,160.00</b>	<b>5,159.91</b>	<b>5,160.00</b>	<b>0.00</b>	<b>5,159.97</b>	<b>3,439.94</b>
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
FUND GAIN/LOSS:	5,159.91	5,159.91	5,160.00	5,159.91	5,160.00	0.00	5,159.97	3,439.94

## BUDGET COMPARISON

City Of Pacific  
MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
Page: 32

630 Developer Deposit

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	67,955.78	67,955.78	69,235.78	62,995.78	79,110.78	0.00	72,100.78	43,650.52
380 Non Revenues	35,000.00	22,490.00	17,425.00	15,300.00	18,150.00	0.00	23,525.00	12,596.67
390 Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>102,955.78</b>	<b>90,445.78</b>	<b>86,660.78</b>	<b>78,295.78</b>	<b>97,260.78</b>	<b>0.00</b>	<b>95,625.78</b>	<b>56,247.19</b>
580 Non Expenditures	50,000.00	27,450.00	7,550.00	10,618.06	8,800.00	0.00	22,116.67	12,689.35
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>50,000.00</b>	<b>27,450.00</b>	<b>7,550.00</b>	<b>10,618.06</b>	<b>8,800.00</b>	<b>0.00</b>	<b>22,116.67</b>	<b>12,689.35</b>
<b>FUND GAIN/LOSS:</b>	<b>52,955.78</b>	<b>62,995.78</b>	<b>79,110.78</b>	<b>67,677.72</b>	<b>88,460.78</b>	<b>0.00</b>	<b>73,509.11</b>	<b>43,557.83</b>

# BUDGET COMPARISON

City Of Pacific  
 MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
 Page: 33

635 Pacific Court

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	58,121.39	58,121.39	48,815.00	48,813.61	48,815.00	0.00	51,917.13	35,645.00
380 Non Revenues	25,000.00	0.00	0.00	0.00	0.00	0.00	8,333.33	0.00
<b>TOTAL REVENUES:</b>	<b>83,121.39</b>	<b>58,121.39</b>	<b>48,815.00</b>	<b>48,813.61</b>	<b>48,815.00</b>	<b>0.00</b>	<b>60,250.46</b>	<b>35,645.00</b>
580 Non Expenditures	25,000.00	9,307.78	0.00	0.00	0.00	0.00	8,333.33	3,102.59
<b>TOTAL EXPENDITURES:</b>	<b>25,000.00</b>	<b>9,307.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,333.33</b>	<b>3,102.59</b>
<b>FUND GAIN/LOSS:</b>	<b>58,121.39</b>	<b>48,813.61</b>	<b>48,815.00</b>	<b>48,813.61</b>	<b>48,815.00</b>	<b>0.00</b>	<b>51,917.13</b>	<b>32,542.41</b>

## BUDGET COMPARISON

City Of Pacific  
MCAG #: 0423

Time: 14:07:37 Date: 11/16/2017  
Page: 34

640 Algona Court

Account	2016 Appropriated	2016 Actual	2017 Appropriated	2017 Actual	2018 Appropriated	2018 Actual	Average Appropriated	Average Actual
308 Beginning Balances	8,354.25	8,354.25	7,903.00	7,902.16	179,049.50	0.00	65,102.25	5,418.80
340 Charges For Goods & Services	7,000.00	4,713.82	7,263.00	6,158.62	5,975.02	0.00	6,746.01	3,624.15
350 Fines & Penalties	77,500.00	56,524.63	63,187.00	48,642.05	50,715.97	0.00	63,800.99	35,055.56
360 Interest & Other Earnings	5,000.00	3,509.06	5,122.00	3,815.23	4,432.18	0.00	4,851.39	2,441.43
380 Non Revenues	110,500.00	80,976.01	279,008.50	61,842.55	59,503.68	0.00	149,670.73	47,606.19
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES:</b>	<b>208,354.25</b>	<b>154,077.77</b>	<b>362,483.50</b>	<b>128,360.61</b>	<b>299,676.35</b>	<b>0.00</b>	<b>290,171.37</b>	<b>94,146.13</b>
580 Non Expenditures	200,000.00	146,175.61	183,434.00	120,889.54	183,434.00	0.00	188,956.00	89,021.72
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES:</b>	<b>200,000.00</b>	<b>146,175.61</b>	<b>183,434.00</b>	<b>120,889.54</b>	<b>183,434.00</b>	<b>0.00</b>	<b>188,956.00</b>	<b>89,021.72</b>
<b>FUND GAIN/LOSS:</b>	<b>8,354.25</b>	<b>7,902.16</b>	<b>179,049.50</b>	<b>7,471.07</b>	<b>116,242.35</b>	<b>0.00</b>	<b>101,215.37</b>	<b>5,124.41</b>