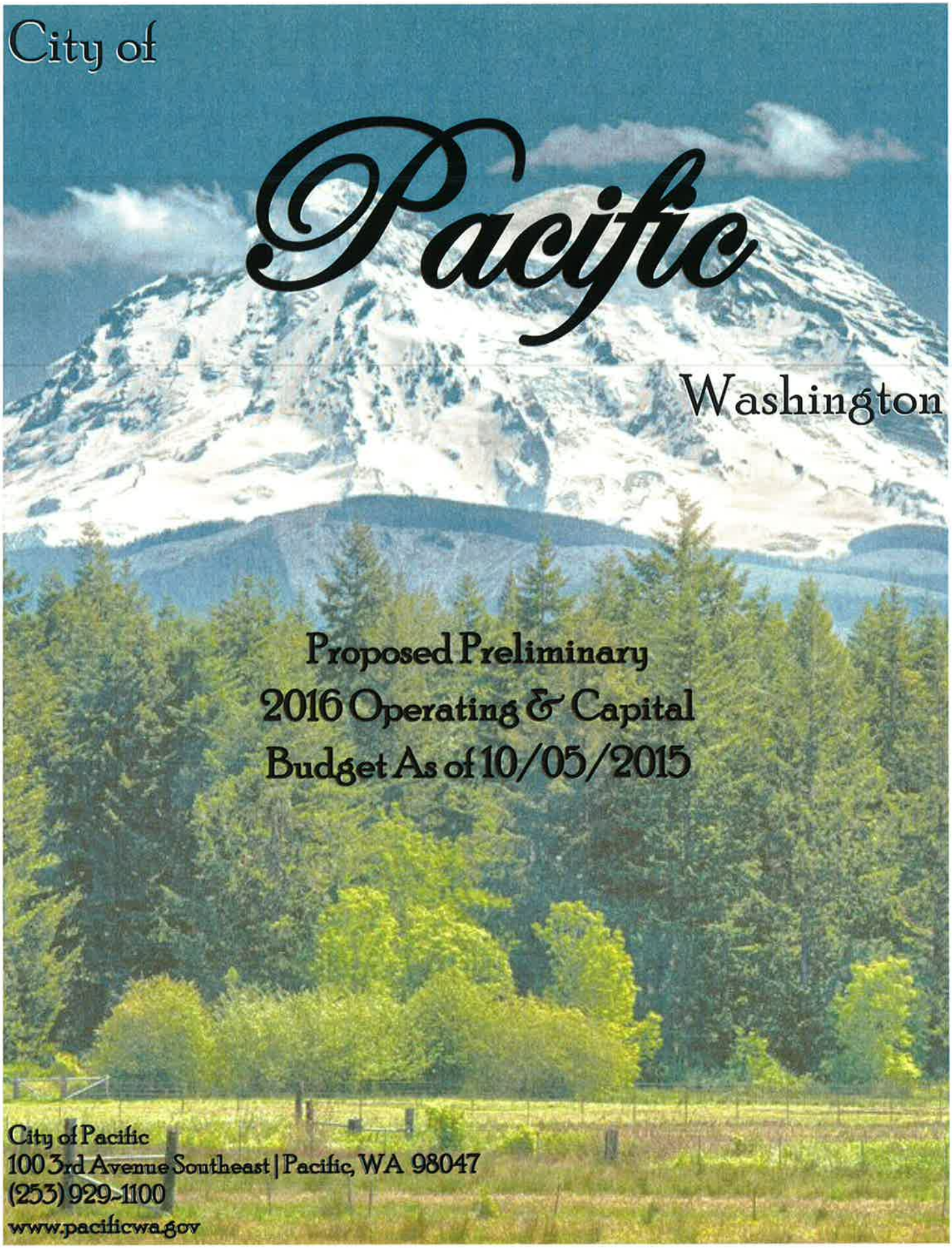

City of

# Pacific

Washington

## Proposed Preliminary 2016 Operating & Capital Budget As of 10/05/2015

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

# 2016 Proposed Preliminary Budget Synopsis

The proposed preliminary budget is the earliest (rough) draft of the 2016 Budget. Staff presents this budget without any input from the City Council but 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. An example of this would be the Stewart/Thornton Ave Rd Project Fund (310).

The budget process includes three iterations of the budget, this proposed preliminary budget, the preliminary budget (November) and the *final* budget (December). During this process staff will be using the 2015 projected yearend financial reports to calculate the starting fund balances in 2016. The methodology used to prepare this iteration of the 2016 budget are based upon: (1) conservatism for projecting 2016 revenues, (2) prior year trends (looking at 2014 and 2015), (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).

Certain changes have been made to "clean up" the City of Pacific's Financial Reporting. Staff has "rolled" the non-codified Funds into the General Fund during 2014. The Funds included now in the General Fund (001) includes the Community Services Senior Fund (003), the Youth Services/Center Fund (004), the Parks Fund (005), the Neighborhood Parks Fund (006), the Public Safety Forfeiture Fund (021), and the Criminal Justice Fund (022). These funds have now become departments of the General Fund. However we can still prepare separate reports that detail related revenues and expenditures for this departments upon request. These changes were be included in the yearend budget amendment for 2014.

Due to the clean air City hall maintenance project not being included in the 2015 budget the transfer of $400K made at the end of 2014 from the General Fund to the Municipal Capital Improvement Fund (300) will be reversed at the end of 2015. Staff is still waiting on more comprehensive financial data before bringing this forward. This will be addressed at some level by staff during the October 19th Council Workshop. These funds are projected to be used for the new audio/video system, website rebuild and building the general reserve fund (099). They may also be used for some cleanup work in City Hall such as painting and archiving.

The General Fund is balanced (actually $43K revenues over expenditures) though we have yet to add in the cost for certain capital costs regarding any maintenance to the City Hall building. We are also waiting for the 2016 liability insurance costs and health benefit costs for the union employees (we have used a place holder of a 10% increase). We should have these numbers by the time we have prepared the preliminary budget in early November.

The Water (401), Sewer (402) and Storm Water (409) funds show a decrease in fund balances of approximately $220K and this includes an increase in rates of 2% across the board. In 2016 staff plans on working with a consultant on a rate study which we hope to bring before the City Council and Mayor by mid-year.

The proposed preliminary budget for 2016 shows projected revenues to be $24M and expenditures at $22M for a $2M increase in the City's cash position. This is almost entirely due to the amount of grant and related funding to be received for the Valentine project with the final $2M to be spent in 2017.

Included with this proposed preliminary budget are the year to date financial reports for 2015 (through September 30) and the 2014 budget and actual yearend numbers. Staff will be bringing the third quarter financial reports before the Council at the October 19th workshop for review and approval at the Council Meeting on the 26th.

Please review these budget reports and prepare questions for staff to answer at the Budget Workshop on October 19th.

*Richard A. Gould*
City Administrator

# BUDGET COMPARISON FUND TOTALS

City Of Pacific
MCAG #: 0423

Time: 15:33:09 Date: 10/05/2015
Page: 1

| Account | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | % Chg | Comment |
|---|---|---|---|---|---|---|---|
| 001 General Fund | 4,685,339.00 | 4,630,863.24 | 4,093,039.01 | 3,118,788.38 | 4,519,914.15 | 10% | |
| 098 General Fund Equipment Reserve | 140,300.00 | 140,140.17 | 115,000.00 | 86,541.53 | 121,250.00 | 5% | |
| 099 General Fund Cumulative Reserv | 270.00 | 269.13 | 400.00 | 444.13 | 600.00 | 50% | |
| 101 Street | 424,599.00 | 260,754.22 | 385,100.00 | 357,870.00 | 454,250.00 | 18% | |
| 107 Tourism | 14,000.00 | 12,338.18 | 7,700.00 | 12,021.49 | 11,025.00 | 43% | |
| 206 LID 3 Redemption | 154,825.00 | 150,351.24 | | 13,889.91 | | -100% | |
| 207 LID 3 Reserve | 51.96 | 0.58 | | | | -100% | |
| 208 2000 Fire GO Bond | 150.00 | 74.47 | | | | -100% | |
| 300 Municipal Capital Improvements | 508,282.00 | 495,978.86 | 1,700.00 | 2,735.81 | 2,000.00 | 18% | |
| 301 Roads Capital Improvements | 495,382.00 | 326,345.78 | 135,672.71 | 146,288.29 | 557,172.71 | 311% | |
| 305 Parks Capital Improvement | 129,150.00 | 122,285.57 | 19,650.00 | 20,495.11 | 19,350.00 | -2% | |
| 308 Valentine Road Project | 220,700.00 | 220,459.66 | 6,221,500.00 | 90,762.06 | 6,296,800.00 | 1% | |
| 309 West Valley | 76,000.00 | 75,418.12 | 230,000.00 | 125,635.06 | 226,700.00 | -1% | |
| 310 Stewart/Thornton Ave Rd Projec | 1,798,118.00 | 1,797,847.31 | 1,782,000.00 | 1,429,802.78 | 1,832,000.00 | 3% | |
| 333 Fire Capital Improvement | 18,507.00 | 8,474.90 | 10,500.00 | 2,206.29 | 10,500.00 | 0% | |
| 401 Water | 1,117,710.00 | 1,042,107.46 | 1,111,850.00 | 804,184.84 | 1,137,178.99 | 2% | |
| 402 Sewer | 1,943,041.00 | 1,879,054.27 | 2,209,000.00 | 1,475,119.87 | 2,180,751.45 | -1% | |
| 403 Garbage | 49,100.00 | 34,273.61 | 19,500.00 | 4,135.81 | 20,100.00 | 3% | |
| 406 Water Capital Improvement | 675,306.85 | 586,149.47 | 3,185,500.00 | 181,720.41 | 4,933,100.00 | 55% | |
| 408 Sewer Cumulative Fund | 22,380.00 | 19,049.81 | 93,250.00 | 68,061.11 | 97,250.00 | 4% | |
| 409 Storm | 806,646.00 | 667,456.12 | 1,449,020.00 | 677,885.56 | 1,610,260.44 | 11% | |
| 410 Stormwater Facility Fund | 11,400.00 | 6,481.56 | 57,500.00 | 39,652.51 | 64,000.00 | 11% | |
| 411 Pierce County Water Area | 4,430.00 | 4,087.25 | 25,300.00 | 513.36 | 26,000.00 | 3% | |
| 499 Utilities Equipment Reserve | 125,301.00 | 125,290.30 | 250,200.00 | 188,337.17 | 262,700.00 | 5% | |
| 601 Customer Deposits | | | | | | -100% | |
| 630 Developer Deposit | 22,540.00 | 22,530.00 | 17,900.00 | 21,600.00 | 17,900.00 | 0% | |
| 635 Pacific Court | | 11,766.27 | | | | -100% | |
| 640 Algona Court | 189,312.74 | 169,947.08 | 187,000.00 | 159,597.98 | 199,870.00 | 7% | |
| Total Revenues: | 13,632,841.55 | 12,809,794.63 | 21,608,281.72 | 9,028,289.46 | 24,600,672.74 | 14% | |
| 001 General Fund | 4,470,825.00 | 4,277,589.39 | 4,088,158.31 | 3,097,229.65 | 4,477,206.00 | 10% | |
| 098 General Fund Equipment Reserve | 154,016.00 | 135,127.49 | 152,500.00 | 154,083.95 | 160,125.00 | 5% | |
| 099 General Fund Cumulative Reserv | | | | | | -100% | |
| 100 Springbrook GF | | | | | | -100% | |
| 101 Street | 328,224.14 | 310,954.04 | 373,752.42 | 231,739.98 | 433,871.81 | 16% | |
| 107 Tourism | 500.00 | | 1,500.00 | | 1,575.00 | 5% | |
| 206 LID 3 Redemption | 477,499.88 | 473,098.63 | | 1,024.61 | 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 | | | | | 125,000.00 | -100% | |
| 301 Roads Capital Improvements | 377,539.51 | 307,139.93 | 186,500.00 | 13,204.93 | 495,825.00 | 166% | |
| 305 Parks Capital Improvement | 146,648.44 | 145,098.54 | 7,622.07 | 4,316.22 | 8,003.17 | 5% | |
| 308 Valentine Road Project | 241,062.50 | 237,965.03 | 6,185,000.00 | 192,398.77 | 4,075,300.00 | -34% | |
| 309 West Valley | | | 215,000.00 | 134,234.09 | 129,500.00 | -40% | |

# BUDGET COMPARISON FUND TOTALS

City Of Pacific
MCAG #: 0423

Time: 15:33:09 Date: 10/05/2015


| Account | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | % Chg | Comment |
|---|---|---|---|---|---|---|---|
| 310 Stewart/Thornton Ave Rd Projec | 1,400,950.00 | 1,391,676.21 | 2,225,000.00 | 1,558,513.05 | 2,225,000.00 | 0% | |
| 333 Fire Capital Improvement | | | | | | -100% | |
| 401 Water | 970,935.64 | 928,208.89 | 1,106,094.37 | 908,318.75 | 1,306,312.21 | 18% | |
| 402 Sewer | 1,821,540.09 | 1,809,875.77 | 2,134,218.37 | 1,463,590.58 | 2,313,846.98 | 8% | |
| 403 Garbage | 26,207.08 | 25,598.46 | 7,600.00 | 3,720.95 | 7,980.00 | 5% | |
| 406 Water Capital Improvement | 780,420.97 | 703,731.00 | 3,034,471.10 | 325,587.18 | 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 | 459,613.59 | 1,529,369.10 | 7% | |
| 410 Stormwater Facility Fund | 9,200.00 | 8,937.22 | 56,500.00 | 30.20 | 59,325.00 | 5% | |
| 411 Pierce County Water Area | 20,110.00 | 19,996.25 | 20,000.00 | 14,999.99 | 21,000.00 | 5% | |
| 499 Utilities Equipment Reserve | 110,000.00 | 104,684.98 | 125,000.00 | 85,192.88 | 131,250.00 | 5% | |
| 601 Customer Deposits | | | | | | -100% | |
| 630 Developer Deposit | 6,249.80 | 6,214.18 | 3,565.00 | 12,025.00 | 18,743.25 | 426% | |
| 635 Pacific Court | | | | | | -100% | |
| 640 Algona Court | 195,452.22 | 177,787.87 | 187,000.00 | 146,387.66 | 196,350.00 | 5% | |
| Total Expenditures: | 12,372,857.98 | 11,767,631.74 | 21,852,244.68 | 8,806,212.03 | 22,455,891.60 | 3% | |
| FUNDS GAIN/LOSS: | 1,259,983.57 | 1,042,162.89 | -243,962.96 | 222,077.43 | 2,144,781.14 | | |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423

Time: 11:46:43 Date: 10/05/2015
Page: 1

001 General Fund

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 1,296,151.00 | 1,287,238.86 | 1,578,778.10 | 1,633,986.48 | 1,578,778.10 | 0.00 | 1,484,569.07 | 973,741.78 |
| 310 | Taxes | 2,879,940.00 | 2,870,330.44 | 2,990,000.00 | 2,202,659.19 | 3,125,000.00 | 0.00 | 2,998,313.33 | 1,690,996.54 |
| 320 | Licenses & Permits | 266,900.00 | 258,307.74 | 213,500.00 | 181,197.73 | 203,600.00 | 0.00 | 228,000.00 | 146,501.82 |
| 330 | Intergovernmental Revenues | 186,425.00 | 178,101.15 | 232,450.00 | 201,656.52 | 277,000.00 | 0.00 | 231,958.33 | 126,585.89 |
| 340 | Charges For Goods & Services | 293,730.00 | 285,555.86 | 247,422.00 | 246,463.85 | 394,962.00 | 0.00 | 312,038.00 | 177,339.90 |
| 350 | Fines & Penalties | 120,234.00 | 110,946.88 | 144,865.00 | 79,845.71 | 217,425.00 | 0.00 | 160,841.33 | 63,597.53 |
| 360 | Interest & Other Earnings | 61,295.00 | 57,927.11 | 53,600.00 | 44,771.93 | 71,510.00 | 0.00 | 62,135.00 | 34,233.01 |
| 380 | Non Revenues | 157,610.00 | 157,313.15 | 126,170.00 | 98,419.53 | 131,520.00 | 0.00 | 138,433.33 | 85,244.23 |
| 390 | Other Financing Sources | 27,500.00 | 27,450.80 | 0.00 | 0.00 | 0.00 | 0.00 | 9,166.67 | 9,150.27 |
| 397 | Interfund Transfers | 690,205.00 | 683,607.71 | 85,032.01 | 63,773.92 | 98,897.15 | 0.00 | 291,378.05 | 249,127.21 |
| 398 | Insurance Recoveries | 1,500.00 | 1,322.40 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 440.80 |
| **TOTAL REVENUES:** | | **5,981,490.00** | **5,918,102.10** | **5,671,817.11** | **4,752,774.86** | **6,098,692.25** | **0.00** | **5,917,333.12** | **3,556,958.99** |
| 511 | Legislative | 25,300.00 | 18,917.91 | 18,438.50 | 16,830.62 | 27,417.42 | 0.00 | 23,718.64 | 11,916.18 |
| 512 | Judical | 250,000.00 | 232,779.96 | 242,866.51 | 188,157.72 | 257,837.93 | 0.00 | 250,234.81 | 140,312.56 |
| 513 | Executive | 26,500.00 | 22,169.73 | 42,095.14 | 26,902.23 | 35,957.96 | 0.00 | 34,851.03 | 16,357.32 |
| 514 | Financial, Recording & Electio | 299,600.00 | 270,037.22 | 239,219.68 | 194,743.78 | 270,347.03 | 0.00 | 269,722.24 | 154,927.00 |
| 515 | Legal Services | 174,000.00 | 161,746.83 | 137,500.00 | 144,209.65 | 192,250.00 | 0.00 | 167,916.67 | 101,985.49 |
| 517 | Employee Benefit Programs | 400.00 | 362.40 | 0.00 | 52.51 | 250.00 | 0.00 | 216.67 | 138.30 |
| 518 | Centralized Services | 198,950.00 | 183,703.41 | 183,606.12 | 157,126.34 | 215,146.83 | 0.00 | 199,234.32 | 113,609.92 |
| 521 | Law Enforcement | 1,737,700.00 | 1,669,937.54 | 1,777,457.18 | 1,348,008.64 | 1,839,058.23 | 0.00 | 1,784,738.47 | 1,005,982.06 |
| 522 | Fire Control | 200.00 | 158.71 | 300.00 | 0.00 | 315.00 | 0.00 | 271.67 | 52.90 |
| 523 | Detension/Correction | 185,100.00 | 179,632.18 | 177,500.00 | 91,198.19 | 152,000.00 | 0.00 | 171,533.33 | 90,276.79 |
| 524 | Protective Inspections | 24,250.00 | 22,984.84 | 19,339.14 | 16,645.56 | 24,738.41 | 0.00 | 22,775.85 | 13,210.13 |
| 525 | Disaster Services | 800.00 | 0.00 | 1,600.00 | 0.00 | 1,680.00 | 0.00 | 1,360.00 | 0.00 |
| 528 | Dispatch Services | 215,000.00 | 210,082.37 | 230,000.00 | 153,102.70 | 230,000.00 | 0.00 | 225,000.00 | 121,061.69 |
| 532 | Cable/Television | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33.33 | 0.00 |
| 553 | Conservation | 250.00 | 212.26 | 400.00 | 307.95 | 420.00 | 0.00 | 356.67 | 173.40 |
| 554 | Environmental Services | 32,500.00 | 29,963.00 | 25,500.00 | 23,155.11 | 26,775.00 | 0.00 | 28,258.33 | 17,706.04 |
| 558 | Planning & Community Devel | 189,975.00 | 176,804.70 | 226,401.87 | 197,991.15 | 303,466.45 | 0.00 | 239,947.77 | 124,931.95 |
| 566 | Substance Abuse | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33.33 | 0.00 |
| 569 | Aging & Adult Services | 171,475.00 | 161,341.83 | 164,590.23 | 136,746.86 | 188,443.48 | 0.00 | 174,836.24 | 99,362.90 |
| 571 | Education & Recreation | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 0.00 | 3,333.33 | 0.00 |
| 575 | Cultural & Recreational Facili | 107,400.00 | 100,034.19 | 107,049.31 | 79,348.55 | 121,845.79 | 0.00 | 112,098.37 | 59,794.25 |
| 576 | Park Facilities | 85,050.00 | 81,761.01 | 116,544.63 | 70,338.31 | 190,018.97 | 0.00 | 130,537.87 | 50,699.77 |
| 580 | Non Expeditures | 113,475.00 | 124,390.09 | 116,550.00 | 118,144.61 | 121,477.50 | 0.00 | 117,167.50 | 80,844.90 |
| 591 | Debt Service - Principal Repay | 29,600.00 | 28,669.91 | 1,200.00 | 28,008.78 | 1,260.00 | 0.00 | 10,686.67 | 18,892.90 |
| 594 | Capital Expenditures | 3,000.00 | 1,899.30 | 140,000.00 | 15,496.67 | 141,500.00 | 0.00 | 94,833.33 | 5,798.66 |
| 597 | Interfund Transfers | 600,100.00 | 600,000.00 | 120,000.00 | 89,999.91 | 125,000.00 | 0.00 | 281,700.00 | 229,999.97 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **4,470,825.00** | **4,277,589.39** | **4,088,158.31** | **3,096,515.84** | **4,477,206.00** | **0.00** | **4,345,396.44** | **2,458,035.08** |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423

Time: 11:46:43 Date: 10/05/2015
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001 General Fund

| Account | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|
| FUND GAIN/LOSS: | 1,510,665.00 | 1,640,512.71 | 1,583,658.80 | 1,656,259.02 | 1,621,486.25 | 0.00 | 1,571,936.68 | 1,098,923.91 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423



007 Tourism

| Account | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|
| 308 Beginning Balances | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL REVENUES:** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| FUND GAIN/LOSS: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423

Time: 11:46:43 Date: 10/05/2015
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## 098 General Fund Equipment Reserve

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 87,216.00 | 42,519.76 | 41,196.00 | 47,532.44 | 41,196.00 | 0.00 | 56,536.00 | 30,017.40 |
| 360 | Interest & Other Earnings | 200.00 | 140.17 | 0.00 | 291.59 | 500.00 | 0.00 | 233.33 | 143.92 |
| 397 | Interfund Transfers | 140,100.00 | 140,000.00 | 115,000.00 | 86,249.94 | 120,750.00 | 0.00 | 125,283.33 | 75,416.65 |
| **TOTAL REVENUES:** | | **227,516.00** | **182,659.93** | **156,196.00** | **134,073.97** | **162,446.00** | **0.00** | **182,052.67** | **105,577.97** |
| 507 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 518 | Centralized Services | 500.00 | 440.19 | 1,000.00 | 0.00 | 1,050.00 | 0.00 | 850.00 | 146.73 |
| 594 | Capital Expenditures | 153,516.00 | 134,687.30 | 151,500.00 | 154,083.95 | 159,075.00 | 0.00 | 154,697.00 | 96,257.08 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **154,016.00** | **135,127.49** | **152,500.00** | **154,083.95** | **160,125.00** | **0.00** | **155,547.00** | **96,403.81** |
| | FUND GAIN/LOSS: | 73,500.00 | 47,532.44 | 3,696.00 | -20,009.98 | 2,321.00 | 0.00 | 26,505.67 | 9,174.15 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423

Time: 11:46:43 Date: 10/05/2015
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099 General Fund Cumulative Reserv

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 139,405.00 | 134,689.02 | 135,000.00 | 134,958.15 | 270,392.13 | 0.00 | 181,599.04 | 89,882.39 |
| 360 | Interest & Other Earnings | 270.00 | 269.13 | 400.00 | 444.13 | 600.00 | 0.00 | 423.33 | 237.75 |
| 397 | Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL REVENUES:** | | **139,675.00** | **134,958.15** | **135,400.00** | **135,402.28** | **270,992.13** | **0.00** | **182,022.38** | **90,120.14** |
| 594 | Capital Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | FUND GAIN/LOSS: | 139,675.00 | 134,958.15 | 135,400.00 | 135,402.28 | 270,992.13 | 0.00 | 182,022.38 | 90,120.14 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423

Time: 11:46:43 Date: 10/05/2015
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100 Springbrook GF

| Account | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|
| 512 Judical | 0.00 | -11.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -3.90 |
| 521 Law Enforcement | 0.00 | -825.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -275.00 |
| 597 Interfund Transfers | 0.00 | 836.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 278.90 |
| **TOTAL EXPENDITURES:** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| FUND GAIN/LOSS: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423

Time: 11:46:43 Date: 10/05/2015
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101 Street

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 134,920.00 | 131,129.59 | 81,660.00 | 80,929.77 | 80,929.77 | 0.00 | 99,169.92 | 70,686.45 |
| 310 | Taxes | 0.00 | 0.00 | 70,000.00 | 108,773.13 | 130,000.00 | 0.00 | 66,666.67 | 36,257.71 |
| 320 | Licenses & Permits | 16,750.00 | 16,665.00 | 20,000.00 | 15,555.00 | 20,000.00 | 0.00 | 18,916.67 | 10,740.00 |
| 330 | Intergovernmental Revenues | 303,069.00 | 139,439.83 | 120,000.00 | 105,501.74 | 125,000.00 | 0.00 | 182,689.67 | 81,647.19 |
| 340 | Charges For Goods & Services | 4,500.00 | 4,382.50 | 5,000.00 | 0.00 | 1,000.00 | 0.00 | 3,500.00 | 1,460.83 |
| 360 | Interest & Other Earnings | 280.00 | 266.89 | 100.00 | 540.21 | 750.00 | 0.00 | 376.67 | 269.03 |
| 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 | 100,000.00 | 100,000.00 | 170,000.00 | 127,499.92 | 177,500.00 | 0.00 | 149,166.67 | 75,833.31 |
| 398 | Insurance Recoveries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL REVENUES:** | | **559,519.00** | **391,883.81** | **466,760.00** | **438,799.77** | **535,179.77** | **0.00** | **520,486.26** | **276,894.53** |
| 531 | Storm Water Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 542 | Streets - Maintenance | 312,424.14 | 295,954.04 | 358,452.42 | 220,489.98 | 402,806.81 | 0.00 | 357,894.46 | 172,148.01 |
| 543 | Streets Admin & Overhead | 500.00 | 0.00 | 300.00 | 0.00 | 315.00 | 0.00 | 371.67 | 0.00 |
| 591 | Debt Service - Principal Repay | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 594 | Capital Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 597 | Interfund Transfers | 15,000.00 | 15,000.00 | 15,000.00 | 11,250.00 | 30,750.00 | 0.00 | 20,250.00 | 8,750.00 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **328,224.14** | **310,954.04** | **373,752.42** | **231,739.98** | **433,871.81** | **0.00** | **378,616.12** | **180,898.01** |
| | FUND GAIN/LOSS: | 231,294.86 | 80,929.77 | 93,007.58 | 207,059.79 | 101,307.96 | 0.00 | 141,870.13 | 95,996.52 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423



107 Tourism

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 82,562.00 | 81,522.33 | 89,000.00 | 93,860.51 | 89,000.00 | 0.00 | 86,854.00 | 58,460.95 |
| 310 | Taxes | 13,000.00 | 12,158.63 | 7,500.00 | 11,698.66 | 10,500.00 | 0.00 | 10,333.33 | 7,952.43 |
| 360 | Interest & Other Earnings | 1,000.00 | 179.55 | 200.00 | 322.83 | 525.00 | 0.00 | 575.00 | 167.46 |
| 397 | Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL REVENUES:** | | **96,562.00** | **93,860.51** | **96,700.00** | **105,882.00** | **100,025.00** | **0.00** | **97,762.33** | **66,580.84** |
| 557 | Community Services | 500.00 | 0.00 | 1,500.00 | 0.00 | 1,575.00 | 0.00 | 1,191.67 | 0.00 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **500.00** | **0.00** | **1,500.00** | **0.00** | **1,575.00** | **0.00** | **1,191.67** | **0.00** |
| | FUND GAIN/LOSS: | 96,062.00 | 93,860.51 | 95,200.00 | 105,882.00 | 98,450.00 | 0.00 | 96,570.67 | 66,580.84 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423



206 LID 3 Redemption

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 446,086.00 | 322,747.39 | 0.00 | 0.00 | 0.00 | 0.00 | 148,695.33 | 107,582.46 |
| 340 | Charges For Goods & Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 350 | Fines & Penalties | 3,300.00 | 3,294.30 | 0.00 | 582.74 | 0.00 | 0.00 | 1,100.00 | 1,292.35 |
| 360 | Interest & Other Earnings | 14,525.00 | 14,109.33 | 0.00 | 1,781.05 | 0.00 | 0.00 | 4,841.67 | 5,296.79 |
| 390 | Other Financing Sources | 137,000.00 | 132,947.61 | 0.00 | 11,526.12 | 0.00 | 0.00 | 45,666.67 | 48,157.91 |
| 397 | Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL REVENUES:** | | **600,911.00** | **473,098.63** | **0.00** | **13,889.91** | **0.00** | **0.00** | **200,303.67** | **162,329.51** |
| 514 | Financial, Recording & Electio | 3,129.00 | 2,929.10 | 0.00 | 1,024.61 | 1,536.92 | 0.00 | 1,555.31 | 1,317.90 |
| 515 | Legal Services | 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 |
| 594 | Capital Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 597 | Interfund Transfers | 474,370.88 | 470,169.53 | 0.00 | 0.00 | 0.00 | 0.00 | 158,123.63 | 156,723.18 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **477,499.88** | **473,098.63** | **0.00** | **1,024.61** | **1,536.92** | **0.00** | **159,678.93** | **158,041.08** |
| | FUND GAIN/LOSS: | 123,411.12 | 0.00 | 0.00 | 12,865.30 | -1,536.92 | 0.00 | 40,624.73 | 4,288.43 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423

Time: 11:46:43 Date: 10/05/2015
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207 LID 3 Reserve

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 959.04 | 959.80 | 0.00 | 0.00 | 0.00 | 0.00 | 319.68 | 319.93 |
| 360 | Interest & Other Earnings | 51.96 | 0.58 | 0.00 | 0.00 | 0.00 | 0.00 | 17.32 | 0.19 |
| **TOTAL REVENUES:** | | **1,011.00** | **960.38** | **0.00** | **0.00** | **0.00** | **0.00** | **337.00** | **320.13** |
| 580 | Non Expeditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 597 | Interfund Transfers | 1,011.00 | 960.38 | 0.00 | 0.00 | 0.00 | 0.00 | 337.00 | 320.13 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **1,011.00** | **960.38** | **0.00** | **0.00** | **0.00** | **0.00** | **337.00** | **320.13** |
| | FUND GAIN/LOSS: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423



208 2000 Fire GO Bond

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 130,989.00 | 126,269.16 | 0.00 | 0.00 | 0.00 | 0.00 | 43,663.00 | 42,089.72 |
| 360 | Interest & Other Earnings | 150.00 | 74.47 | 0.00 | 0.00 | 0.00 | 0.00 | 50.00 | 24.82 |
| **TOTAL REVENUES:** | | **131,139.00** | **126,343.63** | **0.00** | **0.00** | **0.00** | **0.00** | **43,713.00** | **42,114.54** |
| 591 | Debt Service - Principal Repay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 597 | Interfund Transfers | 131,139.00 | 126,343.63 | 0.00 | 0.00 | 0.00 | 0.00 | 43,713.00 | 42,114.54 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **131,139.00** | **126,343.63** | **0.00** | **0.00** | **0.00** | **0.00** | **43,713.00** | **42,114.54** |
| | FUND GAIN/LOSS: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423



300 Municipal Capital Improvements

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 346,000.00 | 334,754.75 | 785,000.00 | 830,733.61 | 785,000.00 | 0.00 | 638,666.67 | 388,496.12 |
| 310 | Taxes | 103,250.00 | 95,169.56 | 0.00 | 0.00 | 0.00 | 0.00 | 34,416.67 | 31,723.19 |
| 360 | Interest & Other Earnings | 5,032.00 | 809.30 | 1,700.00 | 2,735.81 | 2,000.00 | 0.00 | 2,910.67 | 1,181.70 |
| 390 | Other Financing Sources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 397 | Interfund Transfers | 400,000.00 | 400,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 133,333.33 | 133,333.33 |
| **TOTAL REVENUES:** | | **854,282.00** | **830,733.61** | **786,700.00** | **833,469.42** | **787,000.00** | **0.00** | **809,327.33** | **554,734.34** |
| 558 | Planning & Community Devel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 559 | Housing & Community Develop | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 580 | Non 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 |
| 594 | Capital Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 125,000.00 | 0.00 | 41,666.67 | 0.00 |
| 597 | Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **0.00** | **0.00** | **0.00** | **0.00** | **125,000.00** | **0.00** | **41,666.67** | **0.00** |
| | FUND GAIN/LOSS: | 854,282.00 | 830,733.61 | 786,700.00 | 833,469.42 | 662,000.00 | 0.00 | 767,660.67 | 554,734.34 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423



301 Roads Capital Improvements

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 160,000.00 | 159,834.62 | 108,910.91 | 254,458.59 | 108,910.91 | 0.00 | 125,940.61 | 138,097.74 |
| 330 | Intergovernmental Revenues | 434,082.00 | 265,080.95 | 135,172.71 | 145,191.48 | 555,172.71 | 0.00 | 374,809.14 | 136,757.48 |
| 360 | Interest & Other Earnings | 500.00 | 465.15 | 500.00 | 1,096.81 | 2,000.00 | 0.00 | 1,000.00 | 520.65 |
| 380 | Non Revenues | 800.00 | 799.68 | 0.00 | 0.00 | 0.00 | 0.00 | 266.67 | 266.56 |
| 397 | Interfund Transfers | 60,000.00 | 60,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,000.00 | 20,000.00 |
| **TOTAL REVENUES:** | | **655,382.00** | **486,180.40** | **244,583.62** | **400,746.88** | **666,083.62** | **0.00** | **522,016.41** | **295,642.43** |
| 594 | Capital Expenditures | 377,539.51 | 307,139.93 | 186,500.00 | 13,204.93 | 495,825.00 | 0.00 | 353,288.17 | 106,781.62 |
| 597 | Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **377,539.51** | **307,139.93** | **186,500.00** | **13,204.93** | **495,825.00** | **0.00** | **353,288.17** | **106,781.62** |
| | FUND GAIN/LOSS: | 277,842.49 | 179,040.47 | 58,083.62 | 387,541.95 | 170,258.62 | 0.00 | 168,728.24 | 188,860.81 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423



305 Parks Capital Improvement

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 170,850.00 | 134,972.77 | 100,000.00 | 111,469.75 | 100,000.00 | 0.00 | 123,616.67 | 82,147.51 |
| 310 | Taxes | 4,500.00 | 1,818.04 | 10,500.00 | 18,316.44 | 14,500.00 | 0.00 | 9,833.33 | 6,711.49 |
| 330 | Intergovernmental Revenues | 65,625.00 | 61,628.14 | 0.00 | 0.00 | 0.00 | 0.00 | 21,875.00 | 20,542.71 |
| 340 | Charges For Goods & Services | 8,800.00 | 8,784.00 | 8,500.00 | 1,872.00 | 3,500.00 | 0.00 | 6,933.33 | 3,552.00 |
| 360 | Interest & Other Earnings | 150.00 | 11.82 | 650.00 | 306.67 | 1,350.00 | 0.00 | 716.67 | 106.16 |
| 380 | Non Revenues | 75.00 | 43.57 | 0.00 | 0.00 | 0.00 | 0.00 | 25.00 | 14.52 |
| 397 | Interfund Transfers | 50,000.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,666.67 | 16,666.67 |
| **TOTAL REVENUES:** | | **300,000.00** | **257,258.34** | **119,650.00** | **131,964.86** | **119,350.00** | **0.00** | **179,666.67** | **129,741.07** |
| 576 | Park Facilities | 16,128.40 | 15,278.50 | 7,622.07 | 6,712.08 | 8,003.17 | 0.00 | 10,584.55 | 7,330.19 |
| 580 | Non Expeditures | 2,189.71 | 1,989.71 | 0.00 | 0.00 | 0.00 | 0.00 | 729.90 | 663.24 |
| 594 | Capital Expenditures | 128,330.33 | 127,830.33 | 0.00 | -2,395.86 | 0.00 | 0.00 | 42,776.78 | 41,811.49 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **146,648.44** | **145,098.54** | **7,622.07** | **4,316.22** | **8,003.17** | **0.00** | **54,091.23** | **49,804.92** |
| | FUND GAIN/LOSS: | 153,351.56 | 112,159.80 | 112,027.93 | 127,648.64 | 111,346.83 | 0.00 | 125,575.44 | 79,936.15 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423



308 Valentine Road Project

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 1,418,178.00 | 209,380.88 | 300,000.00 | 191,875.51 | 660,000.00 | 0.00 | 792,726.00 | 133,752.13 |
| 330 | Intergovernmental Revenues | 0.00 | 0.00 | 2,500,000.00 | 0.00 | 2,575,000.00 | 0.00 | 1,691,666.67 | 0.00 |
| 360 | Interest & Other Earnings | 500.00 | 459.66 | 1,500.00 | 762.09 | 800.00 | 0.00 | 933.33 | 407.25 |
| 380 | Non Revenues | 100.00 | 0.00 | 3,600,000.00 | 0.00 | 3,600,000.00 | 0.00 | 2,400,033.33 | 0.00 |
| 390 | Other Financing Sources | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33.33 | 0.00 |
| 397 | Interfund Transfers | 220,000.00 | 220,000.00 | 120,000.00 | 89,999.97 | 121,000.00 | 0.00 | 153,666.67 | 103,333.32 |
| **TOTAL REVENUES:** | | **1,638,878.00** | **429,840.54** | **6,521,500.00** | **282,637.57** | **6,956,800.00** | **0.00** | **5,039,059.33** | **237,492.70** |
| 580 | Non Expeditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 594 | Capital Expenditures | 241,062.50 | 237,965.03 | 6,185,000.00 | 192,398.77 | 4,075,300.00 | 0.00 | 3,500,454.17 | 143,454.60 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **241,062.50** | **237,965.03** | **6,185,000.00** | **192,398.77** | **4,075,300.00** | **0.00** | **3,500,454.17** | **143,454.60** |
| FUND GAIN/LOSS: | | 1,397,815.50 | 191,875.51 | 336,500.00 | 90,238.80 | 2,881,500.00 | 0.00 | 1,538,605.17 | 94,038.10 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423



309 West Valley

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 330 | Intergovernmental Revenues | 76,000.00 | 75,418.12 | 180,000.00 | 87,979.49 | 173,900.00 | 0.00 | 143,300.00 | 54,465.87 |
| 360 | Interest & Other Earnings | 0.00 | 0.00 | 0.00 | 155.60 | 300.00 | 0.00 | 100.00 | 51.87 |
| 397 | Interfund Transfers | 0.00 | 0.00 | 50,000.00 | 37,499.97 | 52,500.00 | 0.00 | 34,166.67 | 12,499.99 |
| **TOTAL REVENUES:** | | **76,000.00** | **75,418.12** | **230,000.00** | **125,635.06** | **226,700.00** | **0.00** | **177,566.67** | **67,017.73** |
| 594 | Capital Expenditures | 0.00 | 0.00 | 215,000.00 | 134,234.09 | 129,500.00 | 0.00 | 114,833.33 | 44,744.70 |
| **TOTAL EXPENDITURES:** | | **0.00** | **0.00** | **215,000.00** | **134,234.09** | **129,500.00** | **0.00** | **114,833.33** | **44,744.70** |
| | FUND GAIN/LOSS: | 76,000.00 | 75,418.12 | 15,000.00 | -8,599.03 | 97,200.00 | 0.00 | 62,733.33 | 22,273.03 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423



310 Stewart/Thornton Ave Rd Projec

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 544,616.00 | 184,688.24 | 475,000.00 | 590,859.34 | 475,000.00 | 0.00 | 498,205.33 | 258,515.86 |
| 330 | Intergovernmental Revenues | 1,497,000.00 | 1,496,996.78 | 1,780,000.00 | 1,028,346.98 | 1,780,000.00 | 0.00 | 1,685,666.67 | 841,781.25 |
| 360 | Interest & Other Earnings | 1,018.00 | 850.53 | 2,000.00 | 713.40 | 52,000.00 | 0.00 | 18,339.33 | 521.31 |
| 390 | Other Financing Sources | 300,100.00 | 300,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100,033.33 | 100,000.00 |
| 397 | Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL REVENUES:** | | **2,342,734.00** | **1,982,535.55** | **2,257,000.00** | **1,619,919.72** | **2,307,000.00** | **0.00** | **2,302,244.67** | **1,200,818.42** |
| 591 | Debt Service - Principal Repay | 0.00 | 0.00 | 0.00 | 77,458.33 | 0.00 | 0.00 | 0.00 | 25,819.44 |
| 594 | Capital Expenditures | 1,400,950.00 | 1,391,676.21 | 2,225,000.00 | 1,481,054.72 | 2,225,000.00 | 0.00 | 1,950,316.67 | 957,576.98 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **1,400,950.00** | **1,391,676.21** | **2,225,000.00** | **1,558,513.05** | **2,225,000.00** | **0.00** | **1,950,316.67** | **983,396.42** |
| | FUND GAIN/LOSS: | 941,784.00 | 590,859.34 | 32,000.00 | 61,406.67 | 82,000.00 | 0.00 | 351,928.00 | 217,422.00 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423

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333 Fire Capital Improvement

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 68,000.00 | 61,265.33 | 71,763.77 | 69,740.23 | 71,763.77 | 0.00 | 70,509.18 | 43,668.52 |
| 340 | Charges For Goods & Services | 18,257.00 | 8,338.50 | 10,000.00 | 1,972.00 | 10,000.00 | 0.00 | 12,752.33 | 3,436.83 |
| 360 | Interest & Other Earnings | 250.00 | 136.40 | 500.00 | 234.29 | 500.00 | 0.00 | 416.67 | 123.56 |
| 397 | Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL REVENUES:** | | **86,507.00** | **69,740.23** | **82,263.77** | **71,946.52** | **82,263.77** | **0.00** | **83,678.18** | **47,228.92** |
| 522 | Fire Control | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 526 | Emergency Medical Services | 0.00 | 0.00 | 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 |
| **TOTAL EXPENDITURES:** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | FUND GAIN/LOSS: | 86,507.00 | 69,740.23 | 82,263.77 | 71,946.52 | 82,263.77 | 0.00 | 83,678.18 | 47,228.92 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423



401 Water

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 601,862.00 | 570,914.55 | 612,862.04 | 684,813.12 | 612,862.04 | 0.00 | 609,195.36 | 418,575.89 |
| 310 | Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 340 | Charges For Goods & Services | 1,034,290.00 | 984,659.01 | 1,052,350.00 | 760,488.54 | 1,067,678.99 | 0.00 | 1,051,439.66 | 581,715.85 |
| 350 | Fines & Penalties | 80,000.00 | 55,655.54 | 55,000.00 | 40,867.01 | 65,000.00 | 0.00 | 66,666.67 | 32,174.18 |
| 360 | Interest & Other Earnings | 2,000.00 | 1,376.77 | 4,500.00 | 2,309.09 | 4,500.00 | 0.00 | 3,666.67 | 1,228.62 |
| 380 | Non Revenues | 1,420.00 | 416.14 | 0.00 | 150.00 | 0.00 | 0.00 | 473.33 | 188.71 |
| 390 | Other Financing Sources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 397 | Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 398 | Insurance Recoveries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL REVENUES:** | | **1,719,572.00** | **1,613,022.01** | **1,724,712.04** | **1,488,627.76** | **1,750,041.03** | **0.00** | **1,731,441.69** | **1,033,883.26** |
| 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 | 686,785.11 | 653,968.25 | 767,416.79 | 610,791.71 | 941,087.21 | 0.00 | 798,429.70 | 421,586.65 |
| 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 | 100.00 | -319.76 | 0.00 | 80.00 | 0.00 | 0.00 | 33.33 | -79.92 |
| 591 | Debt Service - Principal Repay | 185,800.00 | 176,309.87 | 174,500.00 | 173,976.05 | 183,225.00 | 0.00 | 181,175.00 | 116,761.97 |
| 594 | Capital Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 597 | Interfund Transfers | 98,250.53 | 98,250.53 | 164,177.58 | 123,133.11 | 182,000.00 | 0.00 | 148,142.70 | 73,794.55 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **970,935.64** | **928,208.89** | **1,106,094.37** | **907,980.87** | **1,306,312.21** | **0.00** | **1,127,780.74** | **612,063.25** |
| | FUND GAIN/LOSS: | 748,636.36 | 684,813.12 | 618,617.67 | 580,646.89 | 443,728.82 | 0.00 | 603,660.95 | 421,820.00 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423



402 Sewer

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 48,000.00 | 43,679.00 | 171,963.58 | 112,857.50 | 171,963.58 | 0.00 | 130,642.39 | 52,178.83 |
| 310 | Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 320 | Licenses & Permits | 611.00 | 400.00 | 500.00 | 0.00 | 500.00 | 0.00 | 537.00 | 133.33 |
| 340 | Charges For Goods & Services | 1,879,930.00 | 1,842,418.50 | 2,177,500.00 | 1,458,950.36 | 2,148,849.46 | 0.00 | 2,068,759.82 | 1,100,456.29 |
| 350 | Fines & Penalties | 39,000.00 | 21,319.80 | 20,000.00 | 12,337.83 | 18,901.99 | 0.00 | 25,967.33 | 11,219.21 |
| 360 | Interest & Other Earnings | 2,000.00 | 1,129.46 | 1,000.00 | 2,557.69 | 2,500.00 | 0.00 | 1,833.33 | 1,229.05 |
| 380 | Non Revenues | 21,500.00 | 13,786.51 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 13,833.33 | 4,595.50 |
| 390 | Other Financing Sources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL REVENUES:** | | **1,991,041.00** | **1,922,733.27** | **2,380,963.58** | **1,586,703.38** | **2,352,715.03** | **0.00** | **2,241,573.20** | **1,169,812.22** |
| 514 | Financial, Recording & Electio | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 519 | General Government Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 535 | Sewer | 1,728,209.48 | 1,717,257.80 | 1,913,453.32 | 1,297,678.99 | 2,082,043.68 | 0.00 | 1,907,902.16 | 1,004,978.93 |
| 580 | Non Expeditures | 200.00 | -512.64 | 0.00 | 0.00 | 0.00 | 0.00 | 66.67 | -170.88 |
| 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 | 93,130.61 | 93,130.61 | 220,765.05 | 165,573.71 | 231,803.30 | 0.00 | 181,899.65 | 86,234.77 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **1,821,540.09** | **1,809,875.77** | **2,134,218.37** | **1,463,252.70** | **2,313,846.98** | **0.00** | **2,089,868.48** | **1,091,042.82** |
| FUND GAIN/LOSS: | | 169,500.91 | 112,857.50 | 246,745.21 | 123,450.68 | 38,868.05 | 0.00 | 151,704.72 | 78,769.39 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423



403 Garbage

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 266,071.00 | 265,880.55 | 271,780.76 | 274,555.70 | 271,780.76 | 0.00 | 269,877.51 | 180,145.42 |
| 330 | Intergovernmental Revenues | 44,600.00 | 32,399.33 | 14,500.00 | 3,233.00 | 14,500.00 | 0.00 | 24,533.33 | 11,877.44 |
| 340 | Charges For Goods & Services | 3,900.00 | 1,336.52 | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 3,966.67 | 445.51 |
| 360 | Interest & Other Earnings | 600.00 | 537.76 | 1,000.00 | 902.81 | 1,600.00 | 0.00 | 1,066.67 | 480.19 |
| 380 | Non Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL REVENUES:** | | **315,171.00** | **300,154.16** | **291,280.76** | **278,691.51** | **291,880.76** | **0.00** | **299,444.17** | **192,948.56** |
| 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 | 26,007.08 | 25,607.08 | 7,600.00 | 3,720.95 | 7,980.00 | 0.00 | 13,862.36 | 9,776.01 |
| 538 | Combined Utilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 580 | Non Expeditures | 200.00 | -8.62 | 0.00 | 0.00 | 0.00 | 0.00 | 66.67 | -2.87 |
| 591 | Debt Service - Principal Repay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **26,207.08** | **25,598.46** | **7,600.00** | **3,720.95** | **7,980.00** | **0.00** | **13,929.03** | **9,773.14** |
| | FUND GAIN/LOSS: | 288,963.92 | 274,555.70 | 283,680.76 | 274,970.56 | 283,900.76 | 0.00 | 285,515.15 | 183,175.42 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423



406 Water Capital Improvement

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 869,464.15 | 850,350.53 | 788,349.03 | 732,769.00 | 788,349.03 | 0.00 | 815,387.40 | 527,706.51 |
| 330 | Intergovernmental Revenues | 497,607.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 165,869.00 | 0.00 |
| 360 | Interest & Other Earnings | 170,199.85 | 114,542.15 | 52,500.00 | 27,647.00 | 50,100.00 | 0.00 | 90,933.28 | 47,396.38 |
| 380 | Non Revenues | 7,500.00 | 5,000.00 | 1,250,000.00 | 0.00 | 3,000,000.00 | 0.00 | 1,419,166.67 | 1,666.67 |
| 390 | Other Financing Sources | 0.00 | 466,607.32 | 1,883,000.00 | 154,073.41 | 1,883,000.00 | 0.00 | 1,255,333.33 | 206,893.58 |
| 397 | Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL REVENUES:** | | **1,544,771.00** | **1,436,500.00** | **3,973,849.03** | **914,489.41** | **5,721,449.03** | **0.00** | **3,746,689.69** | **783,663.14** |
| 534 | Water Utilities | 0.00 | 0.00 | 0.00 | 0.00 | 5,565.00 | 0.00 | 1,855.00 | 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 | 36,800.26 | 789,000.00 | 0.00 | 263,000.00 | 12,266.75 |
| 594 | Capital Expenditures | 550,420.97 | 473,731.00 | 2,884,471.10 | 176,286.97 | 3,351,994.66 | 0.00 | 2,262,295.58 | 216,672.66 |
| 597 | Interfund Transfers | 230,000.00 | 230,000.00 | 150,000.00 | 112,499.95 | 157,500.00 | 0.00 | 179,166.67 | 114,166.65 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **780,420.97** | **703,731.00** | **3,034,471.10** | **325,587.18** | **4,304,059.66** | **0.00** | **2,706,317.24** | **343,106.06** |
| FUND GAIN/LOSS: | | 764,350.03 | 732,769.00 | 939,377.93 | 588,902.23 | 1,417,389.37 | 0.00 | 1,040,372.44 | 440,557.08 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423



408 Sewer Cumulative Fund

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 608,910.00 | 533,284.96 | 525,000.00 | 522,334.77 | 525,000.00 | 0.00 | 552,970.00 | 351,873.24 |
| 340 | Charges For Goods & Services | 12,280.00 | 12,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 | 10,760.00 | 7,333.33 |
| 360 | Interest & Other Earnings | 1,100.00 | 1,049.81 | 1,250.00 | 1,811.11 | 3,500.00 | 0.00 | 1,950.00 | 953.64 |
| 370 | Capital Contributions | 9,000.00 | 6,000.00 | 7,000.00 | 0.00 | 5,000.00 | 0.00 | 7,000.00 | 2,000.00 |
| 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 | 75,000.00 | 56,250.00 | 78,750.00 | 0.00 | 51,250.00 | 18,750.00 |
| **TOTAL REVENUES:** | | **631,290.00** | **552,334.77** | **618,250.00** | **590,395.88** | **622,250.00** | **0.00** | **623,930.00** | **380,910.22** |
| 580 | Non Expeditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 594 | Capital Expenditures | 250.00 | 0.00 | 309,250.00 | 0.00 | 434,712.50 | 0.00 | 248,070.83 | 0.00 |
| 597 | Interfund Transfers | 30,000.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **30,250.00** | **30,000.00** | **309,250.00** | **0.00** | **434,712.50** | **0.00** | **258,070.83** | **10,000.00** |
| FUND GAIN/LOSS: | | 601,040.00 | 522,334.77 | 309,000.00 | 590,395.88 | 187,537.50 | 0.00 | 365,859.17 | 370,910.22 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423

Time: 11:46:43 Date: 10/05/2015
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409 Storm

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 488,000.00 | 487,673.43 | 625,000.00 | 608,485.70 | 625,000.00 | 0.00 | 579,333.33 | 365,386.38 |
| 330 | Intergovernmental Revenues | 153,671.00 | 14,942.03 | 756,000.00 | 138,196.97 | 791,000.00 | 0.00 | 566,890.33 | 51,046.33 |
| 340 | Charges For Goods & Services | 641,825.00 | 641,568.30 | 680,520.00 | 534,401.09 | 812,334.84 | 0.00 | 711,559.95 | 391,989.80 |
| 350 | Fines & Penalties | 9,400.00 | 9,351.94 | 11,000.00 | 2,362.02 | 2,925.60 | 0.00 | 7,775.20 | 3,904.65 |
| 360 | Interest & Other Earnings | 1,300.00 | 1,151.69 | 1,500.00 | 2,271.35 | 4,000.00 | 0.00 | 2,266.67 | 1,141.01 |
| 380 | Non Revenues | 450.00 | 442.16 | 0.00 | 0.00 | 0.00 | 0.00 | 150.00 | 147.39 |
| 390 | Other Financing Sources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 397 | Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 398 | Insurance Recoveries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL REVENUES:** | | **1,294,646.00** | **1,155,129.55** | **2,074,020.00** | **1,285,717.13** | **2,235,260.44** | **0.00** | **1,867,975.48** | **813,615.56** |
| 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 | 378,389.39 | 269,436.70 | 447,123.66 | 273,659.73 | 488,210.25 | 0.00 | 437,907.77 | 181,032.14 |
| 538 | Combined Utilities | 105,770.00 | 99,547.59 | 0.00 | 11,052.36 | 5,000.00 | 0.00 | 36,923.33 | 36,866.65 |
| 542 | Streets - Maintenance | 9,725.00 | 8,309.96 | 11,300.00 | 839.96 | 12,315.00 | 0.00 | 11,113.33 | 3,049.97 |
| 580 | Non Expeditures | 200.00 | -270.35 | 0.00 | 0.00 | 0.00 | 0.00 | 66.67 | -90.12 |
| 591 | Debt Service - Principal Repay | 57,787.00 | 54,814.63 | 6,000.00 | 4,906.69 | 6,300.00 | 0.00 | 23,362.33 | 19,907.11 |
| 594 | Capital Expenditures | 27,289.00 | 20,889.00 | 744,000.00 | 0.00 | 781,200.00 | 0.00 | 517,496.33 | 6,963.00 |
| 597 | Interfund Transfers | 93,916.32 | 93,916.32 | 225,089.38 | 168,816.96 | 236,343.85 | 0.00 | 185,116.52 | 87,577.76 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **673,076.71** | **546,643.85** | **1,433,513.04** | **459,275.70** | **1,529,369.10** | **0.00** | **1,211,986.28** | **335,306.52** |
| | FUND GAIN/LOSS: | 621,569.29 | 608,485.70 | 640,506.96 | 826,441.43 | 705,891.34 | 0.00 | 655,989.20 | 478,309.04 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423



410 Stormwater Facility Fund

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 161,146.00 | 91,827.72 | 99,683.40 | 89,372.06 | 99,683.40 | 0.00 | 120,170.93 | 60,399.93 |
| 360 | Interest & Other Earnings | 200.00 | 181.56 | 500.00 | 352.54 | 1,000.00 | 0.00 | 566.67 | 178.03 |
| 370 | Capital Contributions | 11,200.00 | 6,300.00 | 7,000.00 | 1,800.00 | 10,500.00 | 0.00 | 9,566.67 | 2,700.00 |
| 397 | Interfund Transfers | 0.00 | 0.00 | 50,000.00 | 37,499.97 | 52,500.00 | 0.00 | 34,166.67 | 12,499.99 |
| **TOTAL REVENUES:** | | **172,546.00** | **98,309.28** | **157,183.40** | **129,024.57** | **163,683.40** | **0.00** | **164,470.93** | **75,777.95** |
| 531 | Storm Water Services | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33.33 | 0.00 |
| 534 | Water Utilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 538 | Combined Utilities | 100.00 | 99.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33.33 | 33.00 |
| 542 | Streets - Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 594 | Capital Expenditures | 9,000.00 | 8,838.22 | 56,500.00 | 30.20 | 59,325.00 | 0.00 | 41,608.33 | 2,956.14 |
| 597 | Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **9,200.00** | **8,937.22** | **56,500.00** | **30.20** | **59,325.00** | **0.00** | **41,675.00** | **2,989.14** |
| | FUND GAIN/LOSS: | 163,346.00 | 89,372.06 | 100,683.40 | 128,994.37 | 104,358.40 | 0.00 | 122,795.93 | 72,788.81 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423



411 Pierce County Water Area

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 250,391.00 | 180,226.20 | 163,000.00 | 164,317.20 | 163,000.00 | 0.00 | 192,130.33 | 114,847.80 |
| 340 | Charges For Goods & Services | 4,000.00 | 3,754.70 | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 18,000.00 | 1,251.57 |
| 360 | Interest & Other Earnings | 430.00 | 332.55 | 300.00 | 513.36 | 1,000.00 | 0.00 | 576.67 | 281.97 |
| 380 | Non Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL REVENUES:** | | **254,821.00** | **184,313.45** | **188,300.00** | **164,830.56** | **189,000.00** | **0.00** | **210,707.00** | **116,381.34** |
| 580 | Non Expeditures | 10.00 | -3.75 | 0.00 | 0.00 | 0.00 | 0.00 | 3.33 | -1.25 |
| 594 | Capital Expenditures | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33.33 | 0.00 |
| 597 | Interfund Transfers | 20,000.00 | 20,000.00 | 20,000.00 | 14,999.99 | 21,000.00 | 0.00 | 20,333.33 | 11,666.66 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **20,110.00** | **19,996.25** | **20,000.00** | **14,999.99** | **21,000.00** | **0.00** | **20,370.00** | **11,665.41** |
| | FUND GAIN/LOSS: | 234,711.00 | 164,317.20 | 168,300.00 | 149,830.57 | 168,000.00 | 0.00 | 190,337.00 | 104,715.92 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423



499 Utilities Equipment Reserve

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 193,401.00 | 143,853.00 | 5,000.00 | 164,458.32 | 5,000.00 | 0.00 | 67,800.33 | 102,770.44 |
| 360 | Interest & Other Earnings | 300.00 | 290.30 | 200.00 | 837.23 | 200.00 | 0.00 | 233.33 | 375.84 |
| 397 | Interfund Transfers | 125,001.00 | 125,000.00 | 250,000.00 | 187,499.94 | 262,500.00 | 0.00 | 212,500.33 | 104,166.65 |
| **TOTAL REVENUES:** | | **318,702.00** | **269,143.30** | **255,200.00** | **352,795.49** | **267,700.00** | **0.00** | **280,534.00** | **207,312.93** |
| 594 | Capital Expenditures | 110,000.00 | 104,684.98 | 125,000.00 | 85,192.88 | 131,250.00 | 0.00 | 122,083.33 | 63,292.62 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **110,000.00** | **104,684.98** | **125,000.00** | **85,192.88** | **131,250.00** | **0.00** | **122,083.33** | **63,292.62** |
| FUND GAIN/LOSS: | | 208,702.00 | 164,458.32 | 130,200.00 | 267,602.61 | 136,450.00 | 0.00 | 158,450.67 | 144,020.31 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423

Time: 11:46:43 Date: 10/05/2015


601 Customer Deposits

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 10,160.00 | 5,159.91 | 5,160.00 | 5,159.91 | 5,160.00 | 0.00 | 6,826.67 | 3,439.94 |
| 360 | Interest & Other Earnings | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL REVENUES:** | | **10,160.00** | **5,159.91** | **5,160.00** | **5,159.91** | **5,160.00** | **0.00** | **6,826.67** | **3,439.94** |
| 580 | Non Expeditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | FUND GAIN/LOSS: | 10,160.00 | 5,159.91 | 5,160.00 | 5,159.91 | 5,160.00 | 0.00 | 6,826.67 | 3,439.94 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423



630 Developer/Senior/Youth/Hydrant

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 75,730.00 | 38,054.96 | 56,000.00 | 54,370.78 | 56,000.00 | 0.00 | 62,576.67 | 30,808.58 |
| 380 | Non Revenues | 22,540.00 | 22,530.00 | 17,900.00 | 21,600.00 | 17,900.00 | 0.00 | 19,446.67 | 14,710.00 |
| 390 | Other Financing Sources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL REVENUES:** | | **98,270.00** | **60,584.96** | **73,900.00** | **75,970.78** | **73,900.00** | **0.00** | **82,023.33** | **45,518.58** |
| 580 | Non Expeditures | 6,249.80 | 6,214.18 | 3,565.00 | 12,025.00 | 18,743.25 | 0.00 | 9,519.35 | 6,079.73 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **6,249.80** | **6,214.18** | **3,565.00** | **12,025.00** | **18,743.25** | **0.00** | **9,519.35** | **6,079.73** |
| | FUND GAIN/LOSS: | 92,020.20 | 54,370.78 | 70,335.00 | 63,945.78 | 55,156.75 | 0.00 | 72,503.98 | 39,438.85 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423



635 Pacific Court

| Account | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|
| 308 Beginning Balances | 0.00 | 43,181.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,393.97 |
| 380 Non Revenues | 0.00 | 11,766.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,922.09 |
| **TOTAL REVENUES:** | **0.00** | **54,948.18** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **18,316.06** |
| 580 Non Expeditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| FUND GAIN/LOSS: | 0.00 | 54,948.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 18,316.06 |

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# BUDGET COMPARISON

City Of Pacific
MCAG #: 0423

Time: 11:46:43 Date: 10/05/2015


640 Algona Court

| Account | | 2014 Appropriated | 2014 Actual | 2015 Appropriated | 2015 Actual | 2016 Appropriated | 2016 Actual | Average Appropriated | Average Actual |
|---|---|---|---|---|---|---|---|---|---|
| 308 | Beginning Balances | 11,992.26 | 11,992.26 | 9,500.00 | 4,151.47 | 9,500.00 | 0.00 | 10,330.75 | 5,381.24 |
| 360 | Interest & Other Earnings | 0.00 | 0.00 | 0.00 | 35.00 | 70.00 | 0.00 | 23.33 | 11.67 |
| 380 | Non Revenues | 189,312.74 | 169,947.08 | 187,000.00 | 159,562.98 | 199,800.00 | 0.00 | 192,037.58 | 109,836.69 |
| 397 | Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL REVENUES:** | | **201,305.00** | **181,939.34** | **196,500.00** | **163,749.45** | **209,370.00** | **0.00** | **202,391.67** | **115,229.60** |
| 580 | Non Expeditures | 195,452.22 | 177,787.87 | 187,000.00 | 146,387.66 | 196,350.00 | 0.00 | 192,934.07 | 108,058.51 |
| 594 | Capital Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 999 | Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES:** | | **195,452.22** | **177,787.87** | **187,000.00** | **146,387.66** | **196,350.00** | **0.00** | **192,934.07** | **108,058.51** |
| | FUND GAIN/LOSS: | 5,852.78 | 4,151.47 | 9,500.00 | 17,361.79 | 13,020.00 | 0.00 | 9,457.59 | 7,171.09 |

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