



Fiscal Year 2019 Adopted Budget Capital Projects Fund #301 (125) Capital Improvements

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

Capital Improvements Fund #125 was established to account for the 0.25% local option real estate excise tax revenues from real property sales established by RCW 82.46.030(2) and 82.45.180(2), and to account for grant funded facility projects.

These funds may be used for capital projects listed within the Pacific County Comprehensive Plan capital projects element as specified by RCW 82.46.010(2) and 82.46.010(6).

Note: this fund is listed as fund #125 in the county's accounting system, but reported as capital projects fund #301 on the Pacific County annual financial report.

Grand Total FY2019 Adopted Budget Appropriations:

\$1,354,927.00



Capital Projects Fund #301 (125)

Capital Improvements

Expenditure Overview By Budgeting, Accounting and Reporting System (BARS) Object Code

BARS Object Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
00	Transfers-Out	\$313,350.00	\$339,878.18	\$313,713.00	\$322,314.00	\$315,687.00	\$315,687.00	\$316,188.00	\$316,188.00	\$316,188.00
10	Salaries and Wages	\$7,663.46	\$17,485.22	\$31,544.99	\$18,898.00	\$29,401.00	\$31,348.73	\$29,716.00	\$28,200.00	\$28,200.00
20	Personnel Benefits	\$2,916.10	\$7,026.35	\$12,550.33	\$7,498.00	\$9,779.00	\$10,426.83	\$9,836.00	\$8,150.00	\$8,150.00
30	Supplies	-	\$6,411.10	-	\$2,137.00	-	\$3,903.33	-	-	-
40	Services	\$2,582.25	\$38,017.28	\$47,508.18	\$29,370.00	\$118,059.00	\$30,358.00	\$69,182.00	\$882,389.00	\$882,389.00
60	Capital Outlays	-	\$218,478.46	\$228,160.06	\$148,880.00	\$2,185,468.00	\$629,977.39	-	\$120,000.00	\$120,000.00
Grand Total Expenditures (BARS #125.***.5**.*.**)		\$326,511.81	\$627,296.59	\$633,476.56	\$529,097.00	\$2,658,394.00	\$1,021,701.28	\$424,922.00	\$1,354,927.00	\$1,354,927.00



Capital Projects Fund #301 (125)
Capital Improvements
Expenditure Breakdown: BARS Object Code 00 (Transfers-Out)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
00	Transfers-Out	\$313,350.00	\$339,878.18	\$313,713.00	\$322,314.00	\$315,687.00	\$315,687.00	\$316,188.00	\$316,188.00	\$316,188.00
Total Supplies (BARS #125.***.5**,**.0*)		\$313,350.00	\$339,878.18	\$313,713.00	\$322,314.00	\$315,687.00	\$315,687.00	\$316,188.00	\$316,188.00	\$316,188.00



Capital Projects Fund #301 (125)
Capital Improvements

Expenditure Breakdown: BARS Object Codes 10 (Salaries and Wages) & 20 (Personnel Benefits)

Position	Fiscal Year 2019 Wage Breakdown at 1.0 Full-Time Equivalent (FTE) rounded to the nearest dollar									FY2019 Departmental Expenditure Request				FY2019 Adopted Budget Appropriations							
	Group	Grade	Step	Base Salary (Monthly)	Longevity (Monthly)		Total Salary (Monthly)	Number of Months at This Salary	TOTAL SALARY (ANNUAL)	FTE	Salary (Object 10)		Benefits (Object 20)		TOTAL Salary + Benefits	FTE	Salary (Object 10)		Benefits (Object 20)		TOTAL Salary + Benefits
					percentage of base salary						\$	% of salary	\$	% of salary			\$	% of salary			
County Administrative Officer	Contract	-	-	\$8,403.00	-	-	\$8,403.00	x 12 =	\$100,836	0.15	\$15,125	\$4,052	26.8%	\$19,177	0.15	\$15,125	\$4,052	26.8%	\$19,177		
Mgmt & Fiscal Analyst	Mgmt	14	8	= \$5,315.00	\$132.88	2.5%	\$5,447.88	x 12 =	\$65,375	0.20	\$13,075	\$4,098	31.3%	\$17,173	0.20	\$13,075	\$4,098	31.3%	\$17,173		
Total Personnel Expenditures (BARS #125.***.5**.1* and #125.***.5**.2*)										0.35	\$28,200	\$8,150	28.9%	\$36,350	0.35	\$28,200	\$8,150	28.9%	\$36,350		



Capital Projects Fund #301 (125)
Capital Improvements
Expenditure Breakdown: BARS Object Code 30 (Supplies)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
31	Office & Operating Supplies	-	\$6,411.10	-	\$2,137.00	-	\$1,624.25	-	-	-
35	Small Tools & Minor Equip.	-	-	-	-	-	\$2,279.08	-	-	-
Total Supplies (BARS #125.***.5**.3*)		-	\$6,411.10	-	\$2,137.00	-	\$3,903.33	-	-	-



Capital Projects Fund #301 (125)
Capital Improvements
Expenditure Breakdown: BARS Object Code 40 (Services)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
41	Professional Services	-	\$36,057.06	\$42,714.20	\$26,257.00	\$112,400.00	\$29,699.20	\$63,200.00	\$876,083.00	\$876,083.00
42	Communication	\$25.37	\$0.49	-	\$9.00	-	-	-	-	-
46	Insurance	\$199.00	\$232.10	\$629.50	\$354.00	\$659.00	\$658.80	\$982.00	\$1,306.00	\$1,306.00
47	Public Utility Services	-	\$1,283.93	-	\$428.00	-	-	-	-	-
48	Repairs & Maintenance	\$2,357.88	\$323.70	\$4,164.48	\$2,282.00	\$5,000.00	-	\$5,000.00	\$5,000.00	\$5,000.00
49	Miscellaneous Services	-	\$120.00	-	\$40.00	-	-	-	-	-
Total Services (BARS #125.***.5***.4*)		\$2,582.25	\$38,017.28	\$47,508.18	\$29,370.00	\$118,059.00	\$30,358.00	\$69,182.00	\$882,389.00	\$882,389.00



Capital Projects Fund #301 (125)
Capital Improvements
Expenditure Breakdown: BARS Object Code 60 (Capital Outlays)

BARS Object Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
60	Capital Outlays	-	\$218,478.46	\$228,160.06	\$148,880.00	\$2,185,468.00	\$629,977.39	-	\$120,000.00	\$120,000.00
Total Capital Outlays (BARS #125.***.594.**6*)		-	\$218,478.46	\$228,160.06	\$148,880.00	\$2,185,468.00	\$629,977.39	-	\$120,000.00	\$120,000.00

List of Fiscal Year 2019 Capital Outlays:

Miscellaneous Capital Outlays	\$50,000.00	\$50,000.00
Public Safety Building Generator	\$70,000.00	\$70,000.00
TOTAL	\$120,000.00	\$120,000.00



Capital Projects Fund #301 (125)
Capital Improvements
Revenue History By Budgeting, Accounting and Reporting System (BARS) Code

Revenue Source		FY2015 Actual Revenue	FY2016 Actual Revenue	FY2017 Actual Revenue	Three-Year Average Revenue (FY2015-2017)	FY2018 Budget Estimate (including all amendments)	FY2018 Actual Revenue Through 12-31-2018	FY2019 Baseline Revenue	FY2019 Departmental Revenue Estimate	FY2019 Adopted Revenue Estimates
Current BARS Code	Description									
125.340.318.34.00	Real Estate Excise Tax	\$237,410.08	\$571,408.92	\$311,425.36	\$373,415.00	\$300,000.00	\$332,532.91	\$310,000.00	\$310,000.00	\$310,000.00
125.340.318.34.01	Real Estate Excise Tax .0025	\$199,139.45	-	-	\$66,380.00	-	-	-	-	-
125.340.334.06.90	State Grant: CERB #1 Grant	-	-	\$50,000.00	\$16,667.00	\$43,200.00	-	-	-	-
125.340.361.40.00	Interest	\$1.08	\$11.09	\$25.36	\$13.00	-	\$1.33	-	-	-
125.344.334.06.90	State Grant: Courthouse Repair	-	-	\$177,729.13	\$59,243.00	\$542,482.00	-	-	\$331,900.00	\$331,900.00
125.371.334.06.90	State Grant: North Cove Erosion Control	-	-	-	-	\$630,500.00	\$148,970.31	-	\$200,000.00	\$200,000.00
125.372.334.06.90	State Grant: CERB Grant with Economic Development Council	-	-	-	-	\$49,200.00	-	-	\$12,283.00	\$12,283.00
125.375.334.06.9*	State Grant: Port of Chinook Heritage Capital Projects Grant	-	\$9,440.27	\$67,189.73	\$25,543.00	-	-	-	-	-
125.375.369.91.00	Miscellaneous Non-Grant Revenue Related to Port of Chinook Heritage Capital Projects Project	-	-	\$1,180.00	\$393.00	-	-	-	-	-
125.379.333.14.25	Federal Indirect Grant: Chinook Water District Community Development Block Grant (CDBG)	-	\$23,141.18	-	\$7,714.00	-	-	-	-	-
125.3**.397	Transfer IN from PACCOM Special Account Fund #161 (see Fund #161 for corresponding transfer OUT)	-	-	-	-	-	\$239,895.17	-	-	-
125.3**.397	Transfer IN from Current Expense Fund #001 (see Fund #001.305 for corresponding transfer OUT)	\$250,000.00	-	-	\$83,333.00	\$200,000.00	\$200,000.00	-	-	-
Grand Total Revenue (BARS #125.***.3**.***.**)		\$686,550.61	\$604,001.46	\$607,549.58	\$632,701.00	\$1,765,382.00	\$921,399.72	\$310,000.00	\$854,183.00	\$854,183.00



Capital Projects Fund #301 (125)

Capital Improvements

Equity History

	FY2015 Actuals	FY2016 Actuals	FY2017 Actuals	Three-Year Average (FY2015 - FY2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actuals Through 12-31-2018	2019 Status quo Baseline	FY2019 Departmental Estimates & Requests	FY2019 Adopted Budget
Beginning Equities as of January 1st	\$997,484.93	\$1,357,523.23	\$1,135,088.65	\$1,163,366.00	\$1,109,161.67	\$1,109,161.67	\$1,008,860.11	\$1,008,860.11	\$1,008,860.11
Plus Tax Revenue (125.***.31*)	\$436,549.53	\$571,408.92	\$311,425.36	\$439,795.00	\$300,000.00	\$332,532.91	\$310,000.00	\$310,000.00	\$310,000.00
Plus Intergovernmental Revenue (125.***.33*)	-	\$32,581.45	\$294,918.86	\$109,167.00	\$1,265,382.00	\$148,970.31	-	\$544,183.00	\$544,183.00
Plus Miscellaneous Revenues (125.***.36*)	\$1.08	\$11.09	\$1,205.36	\$406.00	-	\$1.33	-	-	-
Plus Transfer IN from PACCOM Special Account #161 (125.***.39*)	-	-	-	-	-	\$239,895.17	-	-	-
Plus Transfer IN from Current Expense Fund #001 (125.***.39*)	\$250,000.00	-	-	\$83,333.00	\$200,000.00	\$200,000.00	-	-	-
Minus Expenditures	(\$326,511.81)	(\$627,296.59)	(\$633,476.56)	(\$529,097.00)	(\$2,658,394.00)	(\$1,021,701.28)	(\$424,922.00)	(\$1,354,927.00)	(\$1,354,927.00)
+/- Other Fund Activity/Adjustment(s)	(\$0.50)	(\$199,139.45)	-	(\$66,380.00)	-	-	-	-	-
Ending Equities as of December 31st <i>(fiscal year 2019 totals are estimated)</i>	\$1,357,523.23	\$1,135,088.65	\$1,109,161.67	\$1,200,590.00	\$216,149.67	\$1,008,860.11	\$893,938.11	\$508,116.11	\$508,116.11
Difference between beginning & ending equities:	36.1% \$360,038.30	-16.4% (\$222,434.58)	-2.3% (\$25,926.98)	3.2% \$37,224.00	-80.5% (\$893,012.00)	-9.0% (\$100,301.56)	-11.4% (\$114,922.00)	-49.6% (\$500,744.00)	-49.6% (\$500,744.00)