



Fiscal Year 2019 Adopted Budget Capital Projects Fund #302 (126) Public Facilities Improvements

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

Public Facilities Improvements Fund #126 was established to account for rural county sales and use taxes as defined by RCW 82.14.370. As per this law, a portion (0.09%) of sales and use taxes generated in Pacific County is returned to the county from the state.

These tax revenues can only be used to finance public facilities and infrastructure that promote job retention and creation. The Pacific Council of Governments advises the Board of Pacific County Commissioners regarding job retention and creation projects to be funded.

Note: this fund is listed as fund #126 in the county's accounting system, but reported as capital projects fund #302 on the Pacific County annual financial report.

Grand Total FY2019 Adopted Budget Appropriations:	\$319,975.00
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Capital Projects Fund #302 (126)

Public Facilities 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	\$257,129.95	\$218,503.27	\$185,360.29	\$220,331.00	\$229,298.00	\$61,479.00	\$229,298.00	\$319,975.00	\$319,975.00
40	Services	-	-	-	-	-	\$100,370.04	-	-	-
50	Intergovernmental Services and Payments <i>(see note below)</i>	-	-	-	-	-	\$29,705.88			
Grand Total Expenditures <i>(BARS #126.***5**.**.*)</i>		\$257,129.95	\$218,503.27	\$185,360.29	\$220,331.00	\$229,298.00	\$191,554.92	\$229,298.00	\$319,975.00	\$319,975.00

Note Regarding Budgeting, Accounting and Reporting System (BARS) Object Code 50:

- Per the State Auditor's Office, BARS Object Code 50 (Intergovernmental Services and Payments) will be eliminated effective January 1, 2019.
See BARS Object Code 40 (Services) for all relevant fiscal year 2019 budget appropriations.



Capital Projects Fund #302 (126)
Public Facilities 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	\$257,129.95	\$218,503.27	\$185,360.29	\$220,331.00	\$229,298.00	\$61,479.00	\$229,298.00	\$319,975.00	\$319,975.00
Total Transfers-Out (BARS #126.***.5**.0*)		\$257,129.95	\$218,503.27	\$185,360.29	\$220,331.00	\$229,298.00	\$61,479.00	\$229,298.00	\$319,975.00	\$319,975.00

Existing Long-Term Commitments	Project Total \$	Project Duration	FY2019 Request	FY2019 Budget
City of Ilwaco: Community Building Renovation #2	\$322,643.00	2008-2022	\$18,979.00	\$18,979.00
City of Ilwaco: Fire Station Reconstruction	\$425,000.00	2008-2022	\$25,000.00	\$25,000.00
City of South Bend: Domestic Water Storage Tank Project	\$204,000.00	2007-2023	\$12,000.00	\$12,000.00
City of South Bend: Wastewater Treatment Plant	\$456,000.00	2005-2023	\$24,000.00	\$24,000.00
Industrial Log Yard, Storm Water Plan Implementation	\$512,000.00	2016-2032	\$32,000.00	\$32,000.00
Personnel for Economic Development Council Targeted Marketing	\$24,000.00	2019-2021	\$8,000.00	\$8,000.00
Port of Ilwaco: Boatyard Washwater Project	\$82,030.00	2019-2025	\$10,290.00	\$10,290.00
Port of Ilwaco: Howerton Way Water and Sewer Lines Upgrade	\$274,400.00	2001-2021	\$7,500.00	\$7,500.00
Port of Peninsula: Nahcotta Boat Basin	\$100,000.00	2005-2024	\$5,000.00	\$5,000.00
Port of Peninsula: Nahcotta Boat Basin Commercial Pier Project	\$250,000.00	2007-2023	\$14,706.00	\$14,706.00
Port of Willapa Harbor: South Fork Infrastructure Improvements	\$350,000.00	2002-2021	\$17,500.00	\$17,500.00
Port of Willapa Harbor: Tokeland Marina Water System	\$40,000.00	2018-2021	\$10,000.00	\$10,000.00
TOTAL LONG-TERM COMMITMENTS	\$3,040,073.00		\$184,975.00	\$184,975.00

Short-Term Commitments	FY2019 Request	FY2019 Budget
City of Ilwaco-Energy Efficiency Measures	\$50,000.00	\$50,000.00
Port of Chinook-Recreational Boating Facility Redevelopment	\$35,000.00	\$35,000.00
Contingency	\$50,000.00	\$50,000.00
TOTAL SHORT-TERM COMMITMENTS	\$135,000.00	\$135,000.00



Capital Projects Fund #302 (126)
Public Facilities 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	-	-	-	-	-	\$100,370.04	-	-	-
Total Services (BARS #126.***.5**.*.4*)		-	-	-	-	-	\$100,370.04	-	-	-



Capital Projects Fund #302 (126)
Public Facilities Improvements
Expenditure Breakdown: BARS Object Code 50 (Intergovernmental Services and Payments)

BARS Subobject Codes										
#	Description	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
51	Intergovt Professional Service	-	-	-	-	-	\$29,705.88			
Total Intergovernmental Services and Payments (BARS #126.***5***.5*)		-	-	-	-	-	\$29,705.88			

NOTE

Per the State Auditor's Office, BARS Object Code 50 (Intergovernmental Services and Payments) will be eliminated effective January 1, 2019.
See BARS Object Code 40 (Services) for all relevant fiscal year 2019 budget appropriations.



Capital Projects Fund #302 (126)

Public Facilities 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									
126.340.313.18.00	Rural County Sales and Use Tax .09	\$243,117.23	\$243,416.91	\$268,172.01	\$251,569.00	\$250,000.00	\$294,899.71	\$250,000.00	\$250,000.00	\$250,000.00
Grand Total Revenue (BARS #126.***.3**.*.**)		\$243,117.23	\$243,416.91	\$268,172.01	\$251,569.00	\$250,000.00	\$294,899.71	\$250,000.00	\$250,000.00	\$250,000.00



Capital Projects Fund #302 (126)

Public Facilities 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	\$341,640.77	\$327,628.05	\$352,541.69	\$340,604.00	\$435,353.41	\$435,353.41	\$538,698.20	\$538,698.20	\$538,698.20
Plus Revenue (BARS #126.***.3**)	\$243,117.23	\$243,416.91	\$268,172.01	\$251,569.00	\$250,000.00	\$294,899.71	\$250,000.00	\$250,000.00	\$250,000.00
Minus Expenditures (BARS #126.***.5**)	(\$257,129.95)	(\$218,503.27)	(\$185,360.29)	(\$220,331.00)	(\$229,298.00)	(\$191,554.92)	(\$229,298.00)	(\$319,975.00)	(\$319,975.00)
Ending Equities as of December 31st <i>(fiscal year 2019 totals are estimated)</i>	\$327,628.05	\$352,541.69	\$435,353.41	\$371,842.00	\$456,055.41	\$538,698.20	\$559,400.20	\$468,723.20	\$468,723.20
Difference between beginning & ending equities:	-4.1% (\$14,012.72)	7.6% \$24,913.64	23.5% \$82,811.72	9.2% \$31,238.00	4.8% \$20,702.00	23.7% \$103,344.79	3.8% \$20,702.00	-13.0% (\$69,975.00)	-13.0% (\$69,975.00)