



Fiscal Year 2019 Adopted Budget

Special Revenue Fund #106

Tourism Development

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

Tourism Development Fund #106 is authorized by RCW 67.28.1815 to account for lodging taxes collected from Pacific County hotels, motels, and other lodging establishments. These funds may only be used to promote tourism in Pacific County, or to acquire or operate tourism related facilities. The Board of Pacific County Commissioners has appointed a Lodging Tax Advisory Committee (LTAC) to advise the commissioners regarding use of these funds.

Grand Total FY2019 Adopted Budget Appropriations:

\$412,105.00



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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									
10	Salaries and Wages	\$12,397.66	\$9,611.40	\$10,983.97	\$10,998.00	\$9,437.00	\$9,466.58	\$8,470.00	\$8,470.00	\$8,470.00
20	Personnel Benefits	\$6,226.17	-	\$556.08	\$2,261.00	\$2,518.00	\$2,469.58	\$3,525.00	\$3,525.00	\$3,525.00
40	Services	\$286,204.80	\$292,722.88	\$381,443.88	\$320,124.00	\$400,074.00	\$394,909.66	\$400,110.00	\$400,110.00	\$400,110.00
Grand Total Expenditures (BARS #106.***5**.**))		\$304,828.63	\$302,334.28	\$392,983.93	\$333,383.00	\$412,029.00	\$406,845.82	\$412,105.00	\$412,105.00	\$412,105.00



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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)										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			base salary + longevity					\$	% of salary				\$	% of salary	
Confidential Secretary/ Asst. Risk Manager/ Dep. Clerk of the Board	Mgmt	10	8	= \$4,033.00	-	-	\$4,033.00	x	2	= \$49,001	0.03	\$1,470	\$525	35.7%	\$1,995	0.03	\$1,470	\$525	35.7%	\$1,995
		10	8	= \$4,033.00	\$60.50	1.5%	\$4,093.50	x	10	=										
Miscellaneous Expenses	-	-	-	-	-	-	-	-	-	-	-	\$7,000	\$3,000	42.9%	\$10,000	-	\$7,000	\$3,000	42.9%	\$10,000
Total Personnel Expenditures (BARS #106.***.5**.*.1* and #106.***.5**.*.2*)											0.03	\$8,470	\$3,525	41.6%	\$11,995	0.03	\$8,470	\$3,525	41.6%	\$11,995

- General Administration staff may be apportioned between multiple funds:
 - General (Current Expense) Fund #001.301 – Board of County Commissioners
 - General (Current Expense) Fund #001.303 – Civil Service
 - General (Current Expense) Fund #001.34* – General Administration
 - Special Revenue Fund #105 – Veterans' Relief
 - Special Revenue Fund #106 – Tourism Development
 - Special Revenue Fund #179 – Homeless Housing and Assistance
 - Capital Improvements Fund #301 (125) – Capital Improvements
 - Internal Service Fund #531 – Risk Management



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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	\$2,128.16	-	-	\$709.00	-	-	-	-	-
45	Operating Rentals & Leases	\$2,541.95	\$388.60	\$362.34	\$1,098.00	-	-	-	-	-
46	Risk Management Insurance	\$17.83	\$14.34	\$79.54	\$37.00	\$74.00	\$85.18	\$110.00	\$110.00	\$110.00
49	Miscellaneous Services	\$281,516.86	\$292,319.94	\$381,002.00	\$318,280.00	\$400,000.00	\$394,824.48	\$400,000.00	\$400,000.00	\$400,000.00
Total Services (BARS #106.***.5**.4*)		\$286,204.80	\$292,722.88	\$381,443.88	\$320,124.00	\$400,074.00	\$394,909.66	\$400,110.00	\$400,110.00	\$400,110.00



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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									
106.340.313.3*	Motel/Hotel Tax	\$394,400.05	\$416,008.46	\$409,170.77	\$406,526.00	\$380,000.00	\$437,850.76	\$380,000.00	\$380,000.00	\$380,000.00
106.340.36*	Intergovernmental Loan Proceeds	\$4,613.00	\$5,013.00	\$4,613.00	\$4,746.00	\$4,613.00	\$4,613.00	\$4,613.00	\$4,613.00	\$4,613.00
Grand Total Revenue (BARS #106.***.3**.***.***)		\$399,013.05	\$421,021.46	\$413,783.77	\$411,272.00	\$384,613.00	\$442,463.76	\$384,613.00	\$384,613.00	\$384,613.00



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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	\$519,642.37	\$613,826.79	\$732,513.97	\$621,994.00	\$753,313.81	\$753,313.81	\$788,931.75	\$788,931.75	\$788,931.75
Plus Revenue (BARS #106.***.3**)	\$399,013.05	\$421,021.46	\$413,783.77	\$411,272.00	\$384,613.00	\$442,463.76	\$384,613.00	\$384,613.00	\$384,613.00
Minus Expenditures (BARS #106.***.5**)	(\$304,828.63)	(\$302,334.28)	(\$392,983.93)	(\$333,383.00)	(\$412,029.00)	(\$406,845.82)	(\$412,105.00)	(\$412,105.00)	(\$412,105.00)
Ending Equities as of December 31st <i>(fiscal year 2019 totals are estimated)</i>	\$613,826.79	\$732,513.97	\$753,313.81	\$699,883.00	\$725,897.81	\$788,931.75	\$761,439.75	\$761,439.75	\$761,439.75
Difference between beginning & ending equities:	18.1% \$94,184.42	19.3% \$118,687.18	2.8% \$20,799.84	12.5% \$77,889.00	-3.6% (\$27,416.00)	4.7% \$35,617.94	-3.5% (\$27,492.00)	-3.5% (\$27,492.00)	-3.5% (\$27,492.00)