



# **Fiscal Year 2020 Adopted Budget Capital Projects Fund #301 (125) Capital Improvements**

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

The Capital Improvements Fund 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.*

<b>Grand Total FY2020 Adopted Budget Appropriations:</b>	<b>\$2,280,480.00</b>
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## Capital Projects Fund #301 (125)

### Capital Improvements

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

BARS Object Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget  (including all amendments)	FY2019 Actual Expenditures  Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
00	Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out	\$339,878.18	\$313,713.00	\$315,687.00	\$323,092.73	\$316,188.00	-	\$316,587.00	\$316,587.00	\$316,587.00
10	Salaries and Wages	\$17,485.22	\$31,544.99	\$31,348.73	\$26,792.98	\$28,200.00	\$25,114.94	\$28,201.00	\$30,130.00	\$32,429.00
20	Personnel Benefits	\$7,026.35	\$12,550.33	\$10,426.83	\$10,001.17	\$9,118.00	\$8,047.71	\$8,713.00	\$9,356.00	\$10,157.00
30	Supplies for Consumption and Resale	\$6,411.10	-	\$3,903.33	\$3,438.14	-	\$1,227.84	-	-	-
40	Services and Pass-Through Payments	\$38,017.28	\$47,508.18	\$30,358.00	\$38,627.82	\$882,389.00	\$19,518.98	\$51,253.00	\$51,245.00	\$51,307.00
60	Capital Outlays	\$218,478.46	\$228,160.06	\$629,977.39	\$358,871.97	\$120,000.00	\$810,231.57	\$120,000.00	\$1,870,000.00	\$1,870,000.00
70	Debt Service – Principal	-	-	-	-	-	-	-	-	-
80	Debt Service – Interest and Issuance Costs	-	-	-	-	-	-	-	-	-
Grand Total Expenditures (BARS #125.***5**.***)		\$627,296.59	\$633,476.56	\$1,021,701.28	\$760,824.81	\$1,355,895.00	\$864,141.04	\$524,754.00	\$2,277,318.00	\$2,280,480.00



**Capital Projects Fund #301 (125)**  
**Capital Improvements**

Expenditure Breakdown: BARS Object Code 00 (Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out)

BARS Object Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget  (including all amendments)	FY2019 Actual Expenditures  Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
00	Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out	\$339,878.18	\$313,713.00	\$315,687.00	\$323,092.73	\$316,188.00	-	\$316,587.00	\$316,587.00	\$316,587.00
Total <i>(BARS #125.***.5**.**.0*)</i>		\$339,878.18	\$313,713.00	\$315,687.00	\$323,092.73	\$316,188.00	-	\$316,587.00	\$316,587.00	\$316,587.00

**Notes Regarding FY2020 Adopted Budget Appropriations:**

- \$316,587 is the amount of the fiscal year 2020 bond payment for the Pacific County Administration Facility located at 7013 Sandridge Road in Long Beach (this amount will be transferred to debt service fund #208 for payment of the bond debt)



**Capital Projects Fund #301 (125)**  
**Capital Improvements**

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

	Fiscal Year 2020 Wage Breakdown at 1.0 Full-Time Equivalent (FTE)										FY2020 Departmental Expenditure Request				FY2020 Adopted Budget Appropriations			
Position	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		rounded to nearest \$		\$	\$	% of salary		\$	\$	% of salary		
County Administrative Officer	SEA	CAO	6	= \$9,264.00	-	-	\$9,264.00	x 12 =	0.15	\$15,126	\$4,355	28.79%	0.15	\$16,675	\$4,795	28.75%		
Management & Fiscal Analyst	Mgmt	16	8	= \$6,404.00	\$160.10	2.50%	\$6,564.10	x 12 =	0.20	\$15,004	\$5,001	33.33%	0.20	\$15,754	\$5,362	34.03%		
Total Personnel Expenditures (BARS #125.***.5**.*.1* and #125.***.5**.*.2*)									0.35	\$30,130	\$9,356	31.05%	0.35	\$32,429	\$10,157	31.32%		

**Notes Regarding FY2020 Adopted Budget Appropriations:**

- 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
- Effective January 1, 2020: regrade the salary of the Management & Fiscal Analyst position from Grade 14 to Grade 16
  - The purpose is to make the salary grade of the Management & Fiscal Analyst position equal to the salary grade of the other two countywide financial management positions, which are: Chief Treasury/Investment Officer in the Treasurer's Office and Chief Accountant in the Auditor's Office (both positions are paid at Management Grade 16)



**Capital Projects Fund #301 (125)**  
**Capital Improvements**

Expenditure Breakdown: BARS Object Code 30 (Supplies for Consumption and Resale)

BARS Subobject Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget  (including all amendments)	FY2019 Actual Expenditures  Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
31	Items Purchased for Consumption	\$6,411.10	-	\$1,624.25	\$2,678.45	-	\$629.52	-	-	-
32	Fuel Used to Generate Power, Heating, and Operate Engines and Vehicles	-	-	-	-	-	-	-	-	-
33	Power, Gas, Water, and Waste Disposal Services for Resale Only	-	-	-	-	-	-	-	-	-
34	Items Purchased for Resale	-	-	-	-	-	-	-	-	-
35	Small Tools & Minor Equipment	-	-	\$2,279.08	\$759.69	-	\$598.32	-	-	-
<b>Total</b> <i>(BARS #125.***.5**,**.3*)</i>		<b>\$6,411.10</b>	-	<b>\$3,903.33</b>	<b>\$3,438.14</b>	-	<b>\$1,227.84</b>	-	-	-



**Capital Projects Fund #301 (125)**  
**Capital Improvements**

Expenditure Breakdown: BARS Object Code 40 (Services and Pass-Through Payments)

BARS Subobject Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget  (including all amendments)	FY2019 Actual Expenditures  Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
41	Professional Services	\$36,057.06	\$42,714.20	\$29,699.20	\$36,156.82	\$876,083.00	\$18,242.58	\$45,000.00	\$45,000.00	\$45,000.00
42	Communication	\$0.49	-	-	\$0.16	-	\$3.80	-	-	-
43	Travel	-	-	-	-	-	-	-	-	-
44	Taxes and Operating Assessments	-	-	-	-	-	-	-	-	-
45	Operating Rentals & Leases	-	-	-	-	-	-	-	-	-
46	Insurance	\$232.10	\$629.50	\$658.80	\$506.80	\$1,306.00	\$1,272.60	\$1,253.00	\$1,245.00	\$1,307.00
47	Utility Services	\$1,283.93	-	-	\$427.98	-	-	-	-	-
48	Contracted Repairs & Maintenance	\$323.70	\$4,164.48	-	\$1,496.06	\$5,000.00	-	\$5,000.00	\$5,000.00	\$5,000.00
49	Other	\$120.00	-	-	\$40.00	-	-	-	-	-
Total (BARS #125.***5**.**4*)		\$38,017.28	\$47,508.18	\$30,358.00	\$38,627.82	\$882,389.00	\$19,518.98	\$51,253.00	\$51,245.00	\$51,307.00



Capital Projects Fund #301 (125)

Capital Improvements

Expenditure Breakdown: BARS Object Code 60 (Capital Outlays)

BARS Object Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget  (including all amendments)	FY2019 Actual Expenditures  Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
60	Capital Outlays	\$218,478.46	\$228,160.06	\$629,977.39	\$358,871.97	\$120,000.00	\$810,231.57	\$120,000.00	\$1,870,000.00	\$1,870,000.00
Total (BARS #125.***.594.**6*)		\$218,478.46	\$228,160.06	\$629,977.39	\$358,871.97	\$120,000.00	\$810,231.57	\$120,000.00	\$1,870,000.00	\$1,870,000.00

List of Fiscal Year 2020 Capital Outlays:

Community Development Block Grant (CDBG)	\$1,750,000.00	\$1,750,000.00
Miscellaneous Capital	\$120,000.00	\$120,000.00
TOTAL	\$1,870,000.00	\$1,870,000.00



## Capital Projects Fund #301 (125)

### Capital Improvements

Revenue History By Budgeting, Accounting and Reporting System (BARS) Code

Revenue Source		FY2016 Actual Revenue	FY2017 Actual Revenue	FY2018 Actual Revenue	Three-Year Average Revenue (FY2016-2018)	FY2019 Budget Estimate  (including all amendments)	FY2019 Actual Revenue  Through 10-31-2019	FY2020 Baseline Revenue Estimate	FY2020 Departmental Revenue Estimate	FY2020 Adopted Revenue Estimates
Current BARS Code	Description									
125.340.318.34.00	Real Estate Excise Tax	\$571,408.92	\$311,425.36	\$332,532.91	\$405,122.40	\$310,000.00	\$305,014.47	\$330,000.00	\$330,000.00	\$330,000.00
125.340.334.06.90	CDBG Grant	-	-	-	-	-	-		\$1,800,000.00	\$1,800,000.00
125.340.334.06.90	State Grant: Community Economic Revitalization Board (CERB) Grant	-	\$50,000.00	-	\$16,666.67	-	-	-	-	-
125.340.361.40.00	Interest	\$11.09	\$25.36	\$1.33	\$12.59	-	\$57.06	-	-	-
125.344.334.06.90	State Grant: Courthouse Repair	-	\$177,729.13	-	\$59,243.04	\$331,900.00	\$182,317.87	-	-	-
125.371.334.06.90	State Grant: North Cove Erosion Control	-	-	\$148,970.31	\$49,656.77	\$200,000.00	\$291,813.84	-	-	-
125.372.334.06.90	State Grant: CERB Grant with Economic Development Council	-	-	-	-	\$12,283.00	-	-	-	-
125.375.334.06.9*	State Grant: Port of Chinook Heritage Capital Projects Grant	\$9,440.27	\$67,189.73	-	\$25,543.33	-	-	-	-	-
125.375.369.91.00	Miscellaneous Non-Grant Revenue Related to Port of Chinook Heritage Capital Projects Project	-	\$1,180.00	-	\$393.33	-	-	-	-	-
125.379.333.14.25	Federal Indirect Grant: Chinook Water District Community Development Block Grant (CDBG)	\$23,141.18	-	-	\$7,713.73	-	-	-	-	-
125.3**.397	Reconciliation of Personnel Benefits	-	-	-	-	\$968.00	-	-	-	-
125.3**.397	Transfer <b>IN</b> from PACCOM Special Account Fund #161 <i>(see Fund #161 for corresponding transfer OUT)</i>	-	-	\$239,895.17	\$79,965.06	-	-	-	-	-
125.3**.397	Transfer <b>IN</b> from Current Expense Fund #001 <i>(see Fund #001.305 for corresponding transfer OUT)</i>	-	-	\$200,000.00	\$66,666.67	-	-	-	-	-
<b>Grand Total Revenue</b> <i>(BARS #125.**.3** ***)</i>		<b>\$604,001.46</b>	<b>\$607,549.58</b>	<b>\$921,399.72</b>	<b>\$710,983.59</b>	<b>\$855,151.00</b>	<b>\$779,203.24</b>	<b>\$330,000.00</b>	<b>\$2,130,000.00</b>	<b>\$2,130,000.00</b>





# Capital Projects Fund #301 (125)

## Capital Improvements

### Equity History

	FY2016 Actuals	FY2017 Actuals	FY2018 Actuals	Three-Year Average (FY2016 - FY2018)	FY2019 Revised Budget  (including all amendments)	FY2019 Actuals  Through 10-31-2019	2020 Baseline	FY2020 Departmental Estimates & Requests	FY2020 Adopted Budget
Beginning Equities as of January 1st <i>(fiscal year 2020 totals are estimated)</i>	\$1,357,523.23	\$1,135,088.65	\$1,109,161.67	\$1,200,591.18	\$1,008,860.11	\$1,008,860.11	\$651,000.00	\$651,000.00	\$651,000.00
Plus Tax Revenue (125.***.31*)	\$571,408.92	\$311,425.36	\$332,532.91	\$405,122.40	\$310,000.00	\$305,014.47	\$330,000.00	\$330,000.00	\$330,000.00
Plus Intergovernmental Revenue (125.***.33*)	\$32,581.45	\$294,918.86	\$148,970.31	\$158,823.54	\$544,183.00	\$474,131.71	-	\$1,800,000.00	\$1,800,000.00
Plus Other Revenues (125.***)	\$11.09	\$1,205.36	\$1.33	\$405.93	\$968.00	\$57.06	-	-	-
Plus Transfer <b>IN</b> from PACCOM Special Account #161 (125.***.39*)	-	-	\$239,895.17	\$79,965.06	-	-	-	-	-
Plus Transfer <b>IN</b> from Current Expense Fund #001 (125.***.39*)	-	-	\$200,000.00	\$66,666.67	-	-	-	-	-
Minus Expenditures	(\$627,296.59)	(\$633,476.56)	(\$1,021,701.28)	(\$760,824.81)	(\$1,355,895.00)	(\$864,141.04)	(\$524,754.00)	(\$2,277,318.00)	(\$2,280,480.00)
+/- Other Fund Activity/Adjustment(s)	(\$199,139.45)	-	-	(\$66,379.82)	-	-	-	-	-
Ending Equities as of December 31st <i>(fiscal year 2019 and 2020 totals are estimated)</i>	\$1,135,088.65	\$1,109,161.67	\$1,008,860.11	\$1,084,370.14	\$508,116.11	\$923,922.31	\$456,246.00	\$503,682.00	\$500,520.00
Difference between beginning & ending equities:	-16.4% (\$222,434.58)	-2.3% (\$25,926.98)	-9.0% (\$100,301.56)	-9.7% (\$116,221.04)	-49.6% (\$500,744.00)	-8.4% (\$84,937.80)	-29.9% (\$194,754.00)	-22.6% (\$147,318.00)	-23.1% (\$150,480.00)