



Fiscal Year 2020 Adopted Budget Capital Projects Fund #302 (126) Public Facilities Improvements

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

The Public Facilities Improvements Fund was established to account for rural county sales and use taxes as defined by RCW 82.14.370. As per this law, and in accordance with Board of County Commissioners' Ordinance 148-C, a portion (0.09 percent) of sales and use taxes generated in Pacific County is returned to the county from the state. The 0.09% sales and use tax authorized by Ordinance 148-C became effective August 1, 2007 and shall remain in effect for a period of twenty-five (25) years, expiring at 12:01 a.m. on August 1, 2032.

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 FY2020 Adopted Budget Appropriations:	\$400,975.00
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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		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	-	-	-	-	-	-	-	-	-
10	Salaries and Wages	-	-	-	-	-	-	-	-	-
20	Personnel Benefits	-	-	-	-	-	-	-	-	-
30	Supplies for Consumption and Resale	-	-	-	-	-	-	-	-	-
40	Services and Pass-Through Payments	\$218,503.27	\$185,360.29	\$161,849.04	\$188,570.87	\$374,975.00	\$202,184.88	\$319,975.00	\$400,975.00	\$400,975.00
60	Capital Outlays	-	-	\$29,705.88	\$9,901.96	-	-	-	-	-
70	Debt Service – Principal	-	-	-	-	-	-	-	-	-
80	Debt Service – Interest and Issuance Costs	-	-	-	-	-	-	-	-	-
Grand Total Expenditures <i>(BARS #126.***.5**.**.**) </i>		\$218,503.27	\$185,360.29	\$191,554.92	\$198,472.83	\$374,975.00	\$202,184.88	\$319,975.00	\$400,975.00	\$400,975.00



Capital Projects Fund #302 (126)
Public Facilities 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	\$218,503.27	\$185,360.29	\$161,849.04	\$188,570.87	\$374,975.00	\$202,184.88	\$319,975.00	\$400,975.00	\$400,975.00
Total (BARS #126,***,5**,**,4*)		\$218,503.27	\$185,360.29	\$161,849.04	\$188,570.87	\$374,975.00	\$202,184.88	\$319,975.00	\$400,975.00	\$400,975.00

Existing Long-Term Commitments	Project Total \$	Project Duration	FY2020 Baseline	FY2020 Request	FY2020 Budget
City of Ilwaco: Community Building Renovation #2	\$322,643.00	2008-2024	\$18,979.00	\$18,979.00	\$18,979.00
City of Ilwaco: Fire Station Reconstruction	\$425,000.00	2008-2024	\$25,000.00	\$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	\$12,000.00
City of South Bend: Wastewater Treatment Plant	\$456,000.00	2005-2023	\$24,000.00	\$24,000.00	\$24,000.00
Personnel for Economic Development Council Targeted Marketing	\$24,000.00	2019-2021	\$8,000.00	\$24,000.00	\$24,000.00
Port of Ilwaco: Boatyard Washwater Project	\$82,030.00	2018-2025	\$10,290.00	\$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	\$7,500.00
Port of Peninsula: Nahcotta Boat Basin	\$100,000.00	2005-2024	\$5,000.00	\$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	\$14,706.00
Port of Willapa Harbor: South Fork Infrastructure Improvements	\$350,000.00	2002-2021	\$17,500.00	\$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	\$10,000.00
TOTAL LONG-TERM COMMITMENTS	\$3,040,073.00		\$184,975.00	\$168,975.00	\$168,975.00

Short-Term Commitments	FY2020 Baseline	FY2020 Request	Budget
City of Ilwaco-Energy Efficiency Measures	\$50,000.00	-	-
City of Raymond-Dredging Project: Willapa Landing (25K-2020; 35K-2021)	-	\$25,000.00	\$25,000.00
City of South Bend-Public Library	-	\$30,000.00	\$30,000.00
Pacific County Economic Development Council-Broadband Assessment/Plan	-	\$12,000.00	\$12,000.00
Port of Chinook-Recreational Boating Facility Redevelopment	\$35,000.00	-	-
Port of Ilwaco-Boatyard Modernization	-	\$65,000.00	\$65,000.00
Port of Willapa Harbor-Fiber Optic Extension	-	\$25,000.00	\$25,000.00
Port of Willapa Harbor-Tokeland Marina Redevelopment	-	\$25,000.00	\$25,000.00
Contingency	\$50,000.00	\$50,000.00	\$50,000.00
TOTAL SHORT-TERM COMMITMENTS	-	\$232,000.00	\$232,000.00



Capital Projects Fund #302 (126)
Public Facilities 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	-	-	\$29,705.88	\$9,901.96	-	-	-	-	-
Total (BARS #126.***.594.**6*)		-	-	\$29,705.88	\$9,901.96	-	-	-	-	-



Capital Projects Fund #302 (126)

Public Facilities 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									
126.340.313.18.00	0.09% Sales and Use Tax for Public Facilities in Rural Counties per RCW 82.14.370	\$243,416.91	\$268,172.01	\$294,899.71	\$268,829.54	\$250,000.00	\$267,485.58	\$290,000.00	\$290,000.00	\$290,000.00
Grand Total Revenue (BARS #126.***.3**.***.**)		\$243,416.91	\$268,172.01	\$294,899.71	\$268,829.54	\$250,000.00	\$267,485.58	\$290,000.00	\$290,000.00	\$290,000.00



Capital Projects Fund #302 (126)
Public Facilities 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>	\$327,628.05	\$352,541.69	\$435,353.41	\$371,841.05	\$538,698.20	\$538,698.20	\$530,000.00	\$530,000.00	\$530,000.00
Plus Revenue (BARS #126.***.3**)	\$243,416.91	\$268,172.01	\$294,899.71	\$268,829.54	\$250,000.00	\$267,485.58	\$290,000.00	\$290,000.00	\$290,000.00
Minus Expenditures (BARS #126.***.5**)	(\$218,503.27)	(\$185,360.29)	(\$191,554.92)	(\$198,472.83)	(\$374,975.00)	(\$202,184.88)	(\$319,975.00)	(\$400,975.00)	(\$400,975.00)
Ending Equities as of December 31st <i>(fiscal year 2019 and 2020 totals are estimated)</i>	\$352,541.69	\$435,353.41	\$538,698.20	\$442,197.77	\$413,723.20	\$603,998.90	\$500,025.00	\$419,025.00	\$419,025.00
Difference between beginning & ending equities:	7.6% \$24,913.64	23.5% \$82,811.72	23.7% \$103,344.79	18.9% \$70,356.72	-23.2% (\$124,975.00)	12.1% \$65,300.70	-5.7% (\$29,975.00)	-20.9% (\$110,975.00)	-20.9% (\$110,975.00)