



Fiscal Year 2020 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 FY2020 Adopted Budget Appropriations:	\$613,824.00
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Special Revenue Fund #106 Tourism Development

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	\$9,611.40	\$10,983.97	\$9,466.58	\$10,020.65	\$8,470.00	\$1,212.22	\$9,499.00	\$10,482.00	\$10,605.00
20	Personnel Benefits	-	\$556.08	\$2,469.58	\$1,008.55	\$3,525.00	\$488.55	\$2,530.00	\$2,901.00	\$3,032.00
30	Supplies for Consumption and Resale	-	-	-	-	-	-	-	-	-
40	Services and Pass-Through Payments	\$292,722.88	\$381,443.88	\$394,909.66	\$356,358.81	\$400,110.00	\$298,218.39	\$400,113.00	\$600,178.00	\$600,187.00
60	Capital Outlays	-	-	-	-	-	-	-	-	-
70	Debt Service – Principal	-	-	-	-	-	-	-	-	-
80	Debt Service – Interest and Issuance Costs	-	-	-	-	-	-	-	-	-
Grand Total Expenditures <i>(BARS #106.340.5**,3*).**</i>		\$302,334.28	\$392,983.93	\$406,845.82	\$367,388.01	\$412,105.00	\$299,919.16	\$412,142.00	\$613,561.00	\$613,824.00



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

Position	Fiscal Year 2020 Wage Breakdown <small>at 1.0 Full-Time Equivalent (FTE)</small>										FY2020 Departmental Expenditure Request				FY2020 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		rounded to nearest \$		\$	\$	% of salary			\$	% of salary		
Confidential Secretary/ Assistant Risk Manager/ Deputy Clerk of the Board	Mgmt	10	8	= \$4,235.00	\$63.53 1.50%	\$4,298.53	x 12	= \$51,583	0.05	\$2,457	\$926	37.69%	\$3,383	0.05	\$2,580	\$1,057	40.97%	\$3,637
Miscellaneous Expenses	-	-	-	-	- -	-	-	-	-	\$8,025	\$1,975	24.60%	\$10,000	-	\$8,025	\$1,975	24.60%	\$10,000
Total <i>(BARS #106.340.557.3*.1* and #106.340.557.3*.2*)</i>									0.05	\$10,482	\$2,901	27.68%	\$13,383	0.05	\$10,605	\$3,032	28.59%	\$13,637

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



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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	-	-	-	-	-	-	-	-	-
42	Communication	-	-	-	-	-	-	-	-	-
43	Travel	-	-	-	-	-	-	-	-	-
44	Taxes and Operating Assessments	-	-	-	-	-	-	-	-	-
45	Operating Rentals & Leases	\$388.60	\$362.34	-	\$250.31	-	-	-	-	-
46	Insurance	\$14.34	\$79.54	\$85.18	\$59.69	\$110.00	\$121.11	\$113.00	\$178.00	\$187.00
47	Utility Services	-	-	-	-	-	-	-	-	-
48	Contracted Repairs & Maintenance	-	-	-	-	-	-	-	-	-
49	Other	\$292,319.94	\$381,002.00	\$394,824.48	\$356,048.81	\$400,000.00	\$298,097.28	\$400,000.00	\$600,000.00	\$600,000.00
Total <i>(BARS #106.340.557.3*.4*)</i>		\$292,722.88	\$381,443.88	\$394,909.66	\$356,358.81	\$400,110.00	\$298,218.39	\$400,113.00	\$600,178.00	\$600,187.00



Special Revenue Fund #106

Tourism Development

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									
106.340.313.3*	Hotel/Motel Sales and Use Tax	\$416,008.46	\$409,170.77	\$437,850.76	\$421,010.00	\$380,000.00	\$398,906.32	\$380,000.00	\$425,000.00	\$440,000.00
106.340.36*	Intergovernmental Loan Proceeds	\$5,013.00	\$4,613.00	\$4,613.00	\$4,746.33	\$4,613.00	\$4,613.00	\$4,613.00	\$4,613.00	\$4,613.00
Grand Total Revenue <i>(BARS #106.340.3**, **, **)</i>		\$421,021.46	\$413,783.77	\$442,463.76	\$425,756.33	\$384,613.00	\$403,519.32	\$384,613.00	\$429,613.00	\$444,613.00



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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	\$613,826.79	\$732,513.97	\$753,313.81	\$699,884.86	\$788,931.75	\$788,931.75	\$820,000.00	\$820,000.00	\$820,000.00
Plus Revenue (BARS #106.340.3**.**,**)	\$421,021.46	\$413,783.77	\$442,463.76	\$425,756.33	\$384,613.00	\$403,519.32	\$384,613.00	\$429,613.00	\$444,613.00
Minus Expenditures (BARS #106.340.557.3*,**)	(\$302,334.28)	(\$392,983.93)	(\$406,845.82)	(\$367,388.01)	(\$412,105.00)	(\$299,919.16)	(\$412,142.00)	(\$613,561.00)	(\$613,824.00)
Ending Equities as of December 31st <i>(fiscal year 2019 totals are estimated)</i>	\$732,513.97	\$753,313.81	\$788,931.75	\$758,253.18	\$761,439.75	\$892,531.91	\$792,471.00	\$636,052.00	\$650,789.00
Difference between beginning & ending equities:	19.3% \$118,687.18	2.8% \$20,799.84	4.7% \$35,617.94	8.3% \$58,368.32	-3.5% (\$27,492.00)	13.1% \$103,600.16	-3.4% (\$27,529.00)	-22.4% (\$183,948.00)	-20.6% (\$169,211.00)