



Fiscal Year 2020 Adopted Budget

Special Revenue Fund #161

Pacific County Communications (PACCOM) Special Account

*(Office Managing This Budget: Pacific County Sheriff's Office;
Responsible Elected Official: County Sheriff)*

During the general election held on November 3, 2015, voters of Pacific County approved a one-tenth of one percent (0.1%) increase in sales and use tax to be used solely for costs associated with the financing, design, acquisition, construction, equipping, operating, maintaining, remodeling, repairing, reequipping, and improvement of emergency communication systems and facilities. This 0.1% tax increase took effect on April 1, 2016.

On December 22, 2015, the Board of County Commissioners adopted Resolution #2015-061 in the matter of creating Pacific County Communications (PACCOM) Special Account Fund #161 in order to allow for better accountability and transparency related to the expenditure of this tax revenue.

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| Grand Total FY2020 Adopted Budget Appropriations: | \$250,000.00 |
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Special Revenue Fund #161

Pacific County Communications (PACCOM) Special Account

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 | - | \$120,000.00 | \$239,895.17 | \$119,965.06 | \$250,000.00 | \$100,000.00 | \$100,000.00 | \$250,000.00 | \$250,000.00 |
| 10 | Salaries and Wages | - | - | - | - | - | - | - | - | |
| 20 | Personnel Benefits | - | - | - | - | - | - | - | - | |
| 30 | Supplies for Consumption and Resale | - | - | - | - | - | - | - | - | |
| 40 | Services and Pass-Through Payments | - | - | - | - | - | - | - | - | |
| 60 | Capital Outlays | - | - | - | - | - | - | - | - | |
| 70 | Debt Service – Principal | - | - | - | - | - | - | - | - | |
| 80 | Debt Service – Interest and Issuance Costs | - | - | - | - | - | - | - | - | |
| Grand Total Expenditures <i>(BARS #161.800.5**, **, **)</i> | | - | \$120,000.00 | \$239,895.17 | \$119,965.06 | \$250,000.00 | \$100,000.00 | \$100,000.00 | \$250,000.00 | \$250,000.00 |



Special Revenue Fund #161

Pacific County Communications (PACCOM) Special Account

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 | - | \$120,000.00 | \$239,895.17 | \$119,965.06 | \$250,000.00 | \$100,000.00 | \$100,000.00 | \$250,000.00 | \$250,000.00 |
| Total <i>(BARS #161.800.597.**.0*)</i> | | - | \$120,000.00 | \$239,895.17 | \$119,965.06 | \$250,000.00 | \$100,000.00 | \$100,000.00 | \$250,000.00 | \$250,000.00 |



Special Revenue Fund #161
Pacific County Communications (PACCOM) Special Account
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 | | | | | | | | | |
| 161.800.313.16.00 | Emergency Communications Tax (0.1%) | \$168,817.02 | \$290,632.14 | \$324,704.43 | \$261,384.53 | \$270,000.00 | \$293,574.15 | \$325,000.00 | \$270,000.00 | \$325,000.00 |
| 161.800.361.11.00 | Investment Interest <i>(through April 30, 2018 per Res. #2018-015)</i> | \$206.65 | \$2,048.31 | \$1,932.14 | \$1,395.70 | - | - | - | - | - |
| Grand Total Revenue <i>(BARS #161.800.3**.*.**) </i> | | \$169,023.67 | \$292,680.45 | \$326,636.57 | \$262,780.23 | \$270,000.00 | \$293,574.15 | \$325,000.00 | \$270,000.00 | \$325,000.00 |



Special Revenue Fund #161

Pacific County Communications (PACCOM) Special Account

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> | - | \$169,023.67 | \$341,704.12 | \$170,242.60 | \$428,445.52 | \$428,445.52 | \$440,000.00 | \$440,000.00 | \$440,000.00 |
| Plus Revenue (BARS #161.***.3**) | \$169,023.67 | \$292,680.45 | \$326,636.57 | \$262,780.23 | \$270,000.00 | \$293,574.15 | \$325,000.00 | \$270,000.00 | \$325,000.00 |
| Minus Expenditures (BARS #161.***.5**) | - | (\$120,000.00) | (\$239,895.17) | (\$119,965.06) | (\$250,000.00) | (\$100,000.00) | (\$100,000.00) | (\$250,000.00) | (\$250,000.00) |
| Ending Equities as of December 31st <i>(fiscal year 2019 and 2020 totals are estimated)</i> | \$169,023.67 | \$341,704.12 | \$428,445.52 | \$313,057.77 | \$448,445.52 | \$622,019.67 | \$665,000.00 | \$460,000.00 | \$515,000.00 |
| Difference between beginning & ending equities: | - \$169,023.67 | 102.2% \$172,680.45 | 25.4% \$86,741.40 | 83.9% \$142,815.17 | 4.7% \$20,000.00 | 45.2% \$193,574.15 | 51.1% \$225,000.00 | 4.5% \$20,000.00 | 17.0% \$75,000.00 |