

# City of Port Orchard

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Lodging Tax Advisory Committee Agenda  
Monday, March 22, 2021 @ 9:00 AM VIA ZOOM

Chair: Councilmember Jay Rosapepe

*The City is prohibited from conducting meetings unless the meeting is NOT conducted in-person and instead provides options for the public to attend through telephone access, internet or other means of remote access, and also provides the ability for persons attending the meeting (not in-person) to hear each other at the same time. Therefore;*

**Remote access only**

**Link:** <https://us02web.zoom.us/j/81453349129>

**Zoom Meeting ID:** 814 5334 9129

**Zoom Call-In:** 1-253-215-8782

## AGENDA

1. Introductions/Roll Call
2. Status of Special Events
3. Funding
  - a. Fund Balance
  - b. Budget versus Activity
4. Meeting Adjournment

**From:** [Noah Crocker](#)  
**To:** [Brandy Rinearson](#)  
**Cc:** [Jay Rosapepe](#)  
**Subject:** RE: 2021 Lodging Tax Funds  
**Date:** Friday, March 12, 2021 3:42:45 PM  
**Attachments:** [Fund 107 Budget, Rev & Exp, Fund Bal.pdf](#)

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Brandy,

Attached are the reports you requested.

In summary, after the close of Feb. 2021 the fund has a fund balance of **\$222,667** (page 3).

In 2020, our revenues exceeded our expense by **\$60,129** (page 1).

Year to date for 2021 Revenue has exceeded expense by **\$10,665**.

I would be happy to go over the attached reports with you and Jay at your convenience and discuss further.

-Thanks  
Noah

## Noah Crocker

Finance Director

City of Port Orchard

360-876-7023

[ncrocker@cityofportorchard.us](mailto:ncrocker@cityofportorchard.us)

[www.cityofportorchard.us](http://www.cityofportorchard.us)

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**From:** Brandy Rinearson <brinearson@cityofportorchard.us>  
**Sent:** Wednesday, March 10, 2021 1:26 PM  
**To:** Noah Crocker <ncrocker@cityofportorchard.us>  
**Cc:** Jay Rosapepe <jrosapepe@cityofportorchard.us>  
**Subject:** 2021 Lodging Tax Funds

Hello Noah,

Chair Rosapepe is calling for a committee meeting with the Lodging Tax members. He would like to know what the fund balance is for Lodging Tax. Can you provide that to us?

Jay...was there anything else you wanted from Noah for this meeting?

Best Wishes,

Brandy Rinearson, MMC, CPRO  
City Clerk/Assistant to the Mayor  
City of Port Orchard  
Direct (360) 876-7030  
Fax (360) 895-9029  
[www.cityofportorchard.us](http://www.cityofportorchard.us)

Our doors are closed to the public, however we continue to serve the citizens of Port Orchard via telephone and email, Monday through Friday 8am to 4:30pm. Emergency services are available 24 hours a day by calling 911.

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|                                     | 2019<br>Total Budget                                   | 2019<br>Total Activity | 2020<br>Total Budget | 2020<br>Total Activity | 2021<br>Total Budget | 2021<br>YTD Activity | Defined Budgets      |                      |                    |
|-------------------------------------|--------------------------------------------------------|------------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|--------------------|
|                                     |                                                        |                        |                      |                        |                      |                      | 2021<br>2021 3-Final | 2022<br>2022 3-Final |                    |
| <b>Fund: 107 - Community Events</b> |                                                        |                        |                      |                        |                      |                      |                      |                      |                    |
| <b>Revenue</b>                      |                                                        |                        |                      |                        |                      |                      |                      |                      |                    |
| <a href="#">107.00.313.31.00</a>    | Hotel/Motel Sales and Use Tax                          | 100,000.00             | 115,291.31           | 100,000.00             | 102,138.41           | 100,000.00           | 12,444.76            | 100,000.00           | 100,000.00         |
| <a href="#">107.00.361.11.00</a>    | Investment Interest                                    | 0.00                   | 3,738.11             | 0.00                   | 1,185.81             | 0.00                 | 47.79                | 0.00                 | 0.00               |
| <a href="#">107.08.308.10.00</a>    | Reserved Cash & Investments-Be...                      | 0.00                   | 0.00                 | 0.00                   | 0.00                 | 200,000.00           | 0.00                 | 200,000.00           | 0.00               |
| <a href="#">107.08.308.30.00</a>    | Est Restricted Fund Bal- Beg                           | 135,246.00             | 0.00                 | 0.00                   | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00               |
|                                     | <b>Revenue Total:</b>                                  | <b>235,246.00</b>      | <b>119,029.42</b>    | <b>100,000.00</b>      | <b>103,324.22</b>    | <b>300,000.00</b>    | <b>12,492.55</b>     | <b>300,000.00</b>    | <b>100,000.00</b>  |
| <b>Expense</b>                      |                                                        |                        |                      |                        |                      |                      |                      |                      |                    |
| <a href="#">107.01.557.30.10</a>    | Salaries-Tourism                                       | 1,700.00               | 0.00                 | 1,700.00               | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00               |
| <a href="#">107.01.557.30.20</a>    | Benefits-Tourism                                       | 800.00                 | 0.00                 | 800.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00               |
| <a href="#">107.07.557.30.10</a>    | Salaries-Administrative                                | 6,700.00               | 1,372.54             | 6,700.00               | 1,055.60             | 6,700.00             | 105.94               | 6,700.00             | 7,440.00           |
| <a href="#">107.07.557.30.20</a>    | Benefits-Administrative                                | 3,000.00               | 749.68               | 3,000.00               | 427.31               | 3,000.00             | 54.91                | 3,000.00             | 3,360.00           |
| <a href="#">107.07.557.30.40</a>    | Services-Tourism-Admin                                 | 100,000.00             | 100,281.14           | 100,000.00             | 41,711.75            | 100,000.00           | 1,666.66             | 100,000.00           | 86,000.00          |
| <a href="#">107.09.508.10.00</a>    | Reserved Cash & Investments-En...                      | 0.00                   | 0.00                 | 0.00                   | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 193,500.00         |
| <a href="#">107.09.508.30.00</a>    | Est Restricted Fund Bal - End                          | 0.00                   | 0.00                 | 110,846.00             | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00               |
|                                     | <b>Expense Total:</b>                                  | <b>112,200.00</b>      | <b>102,403.36</b>    | <b>223,046.00</b>      | <b>43,194.66</b>     | <b>109,700.00</b>    | <b>1,827.51</b>      | <b>109,700.00</b>    | <b>290,300.00</b>  |
|                                     | <b>Fund: 107 - Community Events Surplus (Deficit):</b> | <b>123,046.00</b>      | <b>16,626.06</b>     | <b>-123,046.00</b>     | <b>60,129.56</b>     | <b>190,300.00</b>    | <b>10,665.04</b>     | <b>190,300.00</b>    | <b>-190,300.00</b> |
|                                     | <b>Report Surplus (Deficit):</b>                       | <b>123,046.00</b>      | <b>16,626.06</b>     | <b>-123,046.00</b>     | <b>60,129.56</b>     | <b>190,300.00</b>    | <b>10,665.04</b>     | <b>190,300.00</b>    | <b>-190,300.00</b> |

**Group Summary**

| Account Typ...                                         | 2019              |                  | 2020               |                  | 2021              |                  | Defined Budgets   |                    |
|--------------------------------------------------------|-------------------|------------------|--------------------|------------------|-------------------|------------------|-------------------|--------------------|
|                                                        | Total Budget      | Total Activity   | Total Budget       | Total Activity   | Total Budget      | YTD Activity     | 2021 3-Final      | 2022 3-Final       |
| <b>Fund: 107 - Community Events</b>                    |                   |                  |                    |                  |                   |                  |                   |                    |
| Revenue                                                | 235,246.00        | 119,029.42       | 100,000.00         | 103,324.22       | 300,000.00        | 12,492.55        | 300,000.00        | 100,000.00         |
| Expense                                                | 112,200.00        | 102,403.36       | 223,046.00         | 43,194.66        | 109,700.00        | 1,827.51         | 109,700.00        | 290,300.00         |
| <b>Fund: 107 - Community Events Surplus (Deficit):</b> | <b>123,046.00</b> | <b>16,626.06</b> | <b>-123,046.00</b> | <b>60,129.56</b> | <b>190,300.00</b> | <b>10,665.04</b> | <b>190,300.00</b> | <b>-190,300.00</b> |
| <b>Report Surplus (Deficit):</b>                       | <b>123,046.00</b> | <b>16,626.06</b> | <b>-123,046.00</b> | <b>60,129.56</b> | <b>190,300.00</b> | <b>10,665.04</b> | <b>190,300.00</b> | <b>-190,300.00</b> |

### Fund Summary

| Fund                   | Beginning Balance | Total Activity  | Ending Balance    |
|------------------------|-------------------|-----------------|-------------------|
| 107 - Community Events | 218,081.42        | 4,585.63        | 222,667.05        |
| <b>Grand Total:</b>    | <b>218,081.42</b> | <b>4,585.63</b> | <b>222,667.05</b> |