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Magetan Tourism Budget Priorities: Maintenance of Existing Tourism or Development of New Destinations

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ABSTRACT

The tourism sector is a strategic element of regional development that demands precise budgeting formulations amidst limited fiscal space. This study aims to analyze the prioritization of tourism budgeting in Magetan Regency between maintaining existing tourism and developing new destinations, as well as its implications for sustainable tourism development. Using a qualitative paradigm with a descriptive design, data collection was conducted through documentation techniques of local financial statements, work plans, and government institution performance reports for the period of 2023 to 2025, which were subsequently analyzed using the content analysis method. The results indicate that the tourism fiscal orientation in Magetan Regency consistently dominates the maintenance of existing tourism over new destination innovations to maintain the stability of Local Genuine Income, with maintenance realization reaching 62.46 percent in 2024. Although the budget for new destination innovations is constrained to minimize the risk of physical expenditure inefficiency, economic potential expansion remains optimal through a transition to non-physical funding based on the empowerment of Tourism Awareness Groups. In conclusion, policy budget harmony is achieved not through rigid nominal equality, but through functional fiscal circulation where the revenue surplus of established objects is redistributed as a stimulus for pioneering destinations.

ABSTRAK

Sektor pariwisata merupakan elemen strategis pembangunan daerah yang menuntut ketepatan formulasi kebijakan penganggaran ditengah keterbatasan ruang fiskal. Penelitian ini bertujuan untuk menganalisis pengaturan prioritas anggaran pariwisata di Kabupaten Magetan antara pemeliharaan wisata eksisting dan pengembangan destinasi baru, serta implikasinya terhadap pembangunan pariwisata berkelanjutan. Menggunakan paradigma kualitatif dengan desain deskriptif, pengumpulan data dilakukan melalui teknik dokumentasi terhadap laporan keuangan daerah, rencana kerja, dan laporan kinerja instansi pemerintah periode tahun 2023 hingga tahun 2025 yang kemudian dianalisis menggunakan metode analisis konten. Hasil penelitian menunjukkan bahwa orientasi fiskal pariwisata Kabupaten Magetan secara konsisten mendominasi pemeliharaan wisata eksisting daripada inovasi destinasi baru guna menjaga stabilitas Pendapatan Asli Daerah, dengan realisasi pemeliharaan mencapai 62,46 persen pada tahun 2024. Meskipun anggaran inovasi destinasi baru dibatasi untuk meminimalkan risiko inefisiensi belanja fisik, perluasan potensi ekonomi tetap berjalan optimal melalui transisi pendanaan non-fisik berbasis pemberdayaan Kelompok Sadar Wisata. Kesimpulannya, harmoni kebijakan anggaran dicapai bukan melalui kesamaan

nominal angka secara kaku, melainkan melalui sirkulasi fiskal fungsional di mana surplus pendapatan objek mapan dikembalikan menjadi stimulus bagi destinasi rintisan.

INTRODUCTION

The tourism sector plays a role as one of the main pillars in regional development, contributing significantly to increasing regional income, labor absorption, and strengthening the community's economic base that relies on local resources (Yoeti, 2021; Pitana & Gayatri, 2020). Recently, both central and local governments have consistently advanced the sector through the creation of new tourist destinations, improvement of supporting infrastructure, and enhancement of attractiveness based on cultural values and environmental sustainability. This is reflected in the substantial allocation of the state budget for national priority destinations, which focuses on accelerating economic recovery and strengthening the competitive position of tourism regions (Ministry of Tourism and Creative Economy, 2021). This phenomenon indicates that tourism is now recognized as a strategic element of regional development, not merely a secondary support.

Magetan Regency, located in East Java Province, possesses abundant tourism potential, particularly in natural and community-based tourism. Leading attractions such as Sarangan Lake, Mojosemi Forest Park, Genilangit Park, and various village-based tourism spots have drawn the attention of domestic tourists. The local government continuously intensifies the development of this sector through the construction of new tourist objects, improvement of facilities and supporting infrastructure, strengthening of regional promotional campaigns, and exploration of local wealth-based destinations, all aimed at bolstering the competitiveness of regional tourism.

However, the expansion of new tourist destinations often poses challenges in regional budget management. Local governments face the dilemma between prioritizing the maintenance of established destinations that contribute directly to regional income, or allocating funds for the development of future potential destinations. Maintenance efforts for existing destinations are crucial to maintain facility standards, visitor comfort, and the sustainability of their appeal. On the other hand, innovation in new destinations remains essential as a mechanism to diversify tourism products and distribute economic development events evenly across the region.

Studies related to tourism development have been widely conducted in recent years. Fianto and Santoso (2021) explained that the approach to regional destination development must focus on optimizing local resources, improving infrastructure, and digital promotion. Their study emphasizes the strategic role of destination development in increasing the competitive advantage of tourism regions. Sari, Daerobi, and Riyanto (2023) emphasized the synergy between local government agencies through strengthening organizational structures and tourism governance arrangements. Meanwhile, Maheswari (2021) concluded that the development of Sarangan Lake as a tourism icon requires infrastructure support, promotional strategies, and sustainable management to maintain tourist attraction.

Although previous literature has broadly discussed destination development strategies and regional tourism management, studies specifically examining the priority of budget allocation between maintaining established destinations and developing new destinations in Magetan Regency are still scarce. The majority of studies tend to highlight aspects of development strategy, promotional campaigns, and strengthening tourism institutions, with a lack of in-depth analysis on the dynamics of regional budgeting in this area. Therefore, this study offers novelty through an in-depth exploration of regional tourism budget priority policies, emphasizing the determination of development direction between maintaining existing destinations and innovating new destinations in Magetan Regency.

Referring to this background, the main research question of this study is how the tourism budget priority settings in Magetan Regency balance the maintenance of existing tourist destinations and the development of new tourist destinations. In addition, this study also explores the determining factors of these budget priorities along with their impact on sustainable tourism in the region.

The main issue faced by this study is the lack of optimization of regional tourism budget priority orientations in accommodating the maintenance needs of established destinations while simultaneously developing new ones. This situation risks triggering disparities in tourism development, degradation of the quality of old destinations, and sub-optimization of utilizing new tourism potential in the area.

This article aims to analyze the tourism budget priority settings in Magetan Regency regarding the maintenance of existing tourism and the development of new tourist destinations. Furthermore, this study identifies the local government's basis of consideration in formulating tourism budget policies and outlines their implications for sustainable regional tourism development. This research is expected to contribute scientifically to the development of public administration disciplines and regional tourism budgeting policies, while also serving as a reference for local governments in formulating more effective and sustainable tourism development strategies.

LITERATURE REVIEW

Public budgeting priorities refer to the mechanism of establishing the distribution of state resources toward priority programs or sectors, based on urgent needs, development goals, and regional policy relevance. Within the framework of public administration, the process of regional budgeting goes beyond mere technical procedures of fiscal drafting; rather, it functions as a policy tool to realize development effectiveness and citizen welfare. Mardiasmo (2021) states that public sector budgeting must adhere to the principles of efficiency, effectiveness, accountability, and an emphasis on outcomes to generate maximum benefits for the community. Therefore, setting tourism budget priorities must incorporate considerations of economic impact, destination sustainability, and long-term regional development visions.

In the realm of regional tourism development, budget management plays a central role in shaping destination development directions. Local governments often face options between enhancing the quality of mature destinations through facility and infrastructure improvements, or exploring new economic opportunities through the creation of innovative tourist destinations. Inskeep (2020) emphasizes that sustainable tourism development requires harmony between economic progress, environmental conservation, and the social continuity of local communities. Thus, tourism budget priority policies need to guarantee the preservation of existing destinations while creating room for the expansion of potential tourist destinations.

Regional tourism development is a systematic strategy implemented by the government to increase tourist attraction through infrastructure enhancements, promotional campaigns, access improvement, and community empowerment. I Gde Pitana and Putu G Gayatri (2020) state that the success of tourism development depends

on collaboration among government, community, and private sector actors in utilizing regional tourism assets. The creation of new tourist destinations can drive economic distribution and foster new expansion sources for the region, although it demands substantial budget commitments and meticulous planning to avoid regional fiscal inefficiency.

Conversely, the maintenance of established tourist destinations is also a crucial element in the dynamics of the tourism sector. These destinations require infrastructure maintenance, service optimization, and reinforcement of their attractive elements to remain competitive and maintain visitor flows. Yoeti (2021) in his study found that facility standards and destination management are key determinants of tourist satisfaction and regional tourism sustainability.

Studies on tourism development have been abundant in recent years. Sari, Daerobi, and Riyanto (2023) outlined that regional tourism development relies on the integration of local government policies and the strengthening of institutional structures for optimal tourism management. The main focus of their study lies in the dimensions of management and institutionalization of regional tourism.

Another study by Maheswari (2021) regarding the development of Sarangan Lake in Magetan Regency indicated that increasing tourist attraction requires supporting infrastructure, promotional strategies, and sustainable governance. Nevertheless, that study did not touch deeply upon the issue of regional budgeting priorities between maintaining old destinations and innovating new ones.

From the review of previous studies, it can be seen that most analyses remain centered on destination development approaches and strengthening tourism management. Specific studies regarding regional tourism budgeting priorities, especially in the context of choosing between maintaining established destinations and developing new ones in Magetan Regency, remain limited. Therefore, this study offers originality through dissecting regional tourism budgeting priority policies from the perspectives of public administration and sustainable development.

Based on the theoretical foundation and previous research findings, the research hypotheses are formulated as follows:

H1: Priority budget allocation for maintaining existing tourism affects the sustainability and quality of the regional tourism sector.

H2: Priority budget allocation for developing new tourist destinations affects the expansion of economic potential and the growth dynamics of the regional tourism sector.

H3: Tourism budget priority policies between maintaining existing tourism or developing new destinations sustainably support Magetan Regency.

RESEARCH METHODS

This study applies a qualitative paradigm using a literature review or document analysis strategy. This paradigm was chosen given the main focus on analyzing regional tourism budgeting priority policies, relying on official government documents and various related academic references. Sugiyono (2022) defines qualitative research as an effort to understand social phenomena through processing descriptive data derived from archives, publications, or other informative materials. This approach focuses on uncovering patterns of tourism budget priority policies in Magetan Regency regarding the maintenance of established tourist destinations versus the innovation of new tourist destinations.

The research design framework is descriptive qualitative. This design is utilized to map regional tourism budgeting policies and examine tourism development orientations based on strategic plans and local government fiscal reports. The descriptive approach facilitates a structured and fact-based presentation of policy conditions from existing data. Creswell (2021) states that a descriptive qualitative design plays a role in elaborating phenomena, policies, and social dynamics in depth through multidimensional interpretation of diverse data sources.

Data collection was carried out through documentation techniques on official regional archives and complementary scientific references. Primary data were sourced from the Local Government Financial Statements (LKPD), Work Plans (Renja) of the Department of Culture and Tourism, Government Institution Performance Reports (LKjIP), and tourism fiscal documents of Magetan Regency over the past three years. In addition, the study utilizes academic journals, monographs, scientific articles, and government regulations relevant to regional tourism budgeting and development. The documentation technique was applied to extract comprehensive data regarding policy direction, flagship programs, and regional tourism budget distribution. Moleong (2021) highlights that documentation as a data collection method serves to obtain written material relevant to the research issue, thereby strengthening data credibility.

Research instruments include documentation guideline sheets and data processing matrix tables. The documentation guideline sheet is intended to capture crucial elements of policy documents and regional fiscal reports, while the data processing matrix is used to categorize information according to research themes: the maintenance of established tourist destinations and the innovation of new tourist destinations. The application of these tools aims to simplify the identification, synthesis, and interpretation stages of data to produce more organized and targeted findings.

Data processing adopts content analysis procedures. This process involves a sequence of data collection, data reduction, data display, and conclusion drawing stages. Data reduction was carried out by selecting material relevant to the research themes, followed by data display through grouping based on regional tourism budgeting priorities. Conclusion drawing was then achieved through interpreting local government policy patterns in prioritizing the maintenance of established tourist destinations versus the innovation of new ones. Miles and Huberman (2020) explain that qualitative data processing is iterative and continuous until saturation is reached, in order to produce credible and in-depth inferences.

Data validity in this study was achieved through source triangulation, comparing information from various government documents and related scientific references. Triangulation was applied to ensure data coherence regarding regional tourism budgeting priorities. With this mechanism, the study findings are anticipated to present a neutral picture of tourism budgeting orientation in Magetan Regency to support sustainable tourism development.

RESULTS AND DISCUSSION

Analyzing tourism budgeting priorities in Magetan Regency requires a rigorous evaluation of program achievement data, fund distribution, and fulfillment of key performance indicators. Referring to the archives of the Government Institution Performance Reports (LKjIP) and Work Plans (Renja) of the Department of Culture and Tourism of Magetan Regency for the period 2023 to estimated 2025, strategic policy directions illustrate significant tension between strengthening visitor stability in established destinations or expanding scope via creating innovative destinations.

In 2023, maintenance expenditure for existing tourism absorbed a highly dominant nominal amount of IDR 1,425,600,000.00, or more than 75 percent of the

total tourism function budget. These funds were allocated as a recovery measure to optimize physical facilities in flagship destinations such as the Sarangan Lake Area. Maintained service quality and facility preservation through this routine budget correlated positively with a surge in visitor satisfaction. This is evidenced by visitor realization in 2023 reaching 2,745,182 tourists, or 108.67 percent of the initial target. The success in maintaining existing tourism quality directly secured the achievement of Local Genuine Income (PAD) in the tourism sector at IDR 20,344,105,000.00 against a target of IDR 19,260,000,000.00 (105.63 percent).

Although budget rationalization occurred in 2024 and 2025, the existing tourism maintenance budget remained placed as the top priority, with nominal amounts of IDR 721,450,000.00 (62.46 percent of the Destination Attractiveness Improvement Program) and IDR 685,000,000.00, respectively. The 2025 budget was intentionally directed toward digitizing tourism public services in established tourist objects. This trend confirms that maintaining existing tourism acts as a safety instrument for regional economic stability (Maheswari, 2021). Neglecting to prioritize maintenance budgets risks triggering public facility degradation that could damage the region's image. Thus, based on visitor performance achievements and consistent overachievement of PAD targets, the First Hypothesis (H1) is positively proven and accepted.

Meanwhile, in 2024, the visitor target was raised to 2,778,664 people. Realization that year again showed a positive pattern with 3,046,823 visitors or 109.65 percent. For 2025, the projected visitor performance indicator is designed to reach 3,056,530 people. A comparison of target and realized visitor numbers is summarized in Table 1.

Table 1

Comparison of Visitor Targets and Actuals for Magetan Tourism (2023–2025)

Year	Target Visitors (People)	Realized Visitors (People)	Achievement Percentage (%)
2023	2.526.058	2.745.182	108,67
2024	2.778.664	3.046.823	109,65
2025	3.056.530	(Projection)	-

Source: LKjIP Disparbud 2023 dan LKjIP Disbudpar 2024

Priority budget allocation for developing new tourist destinations affects the expansion of economic potential and growth dynamics of the regional tourism sector. In

regional planning documents, this initiative is accommodated through the sub-activity of Regency/City Tourism Destination Development, directed toward stimulant funds for tourism villages and local asset exploration, such as Mojosemi Forest Park, Genilangit Park, and other community-based destinations.

Empirical data in the Renja displays an allocation that grows gradually but remains limited in nominal terms. In 2023, the development budget was set at only IDR 250,000,000.00, then underwent a significant increase in 2024 to IDR 433,550,000.00 or 37.54 percent of the total program, before finally being adjusted to IDR 315,000,000.00 in the 2025 projection. Limited fiscal capacity forced the region to apply a risk-based budgeting paradigm to prevent stalled projects caused by market failure. However, the economic implications of this budget share are still visible from the growth dynamics of total visitors in the regency, which surged from 2,745,182 people in 2023 to 3,046,823 people in 2024 (109.65 percent of the target).

Kebijakan prioritas anggaran pariwisata antara pemeliharaan wisata eksisting atau pengemThis overall increase in visitor numbers indicates an expansion or dispersion of tourists beyond the main cluster of Sarangan Lake toward new pioneer tourism villages. Regional authorities compensated for physical funding constraints by shifting the budgeting focus toward non-physical development. Namely, through capacity building of Tourism Awareness Groups (Pokdarwis) and local community institutionalization. Empowering Pokdarwis institutions proved to stimulate rural economic growth independently and create new jobs for local communities without excessively burdening regional finances (Fianto & Santoso, 2021). Through expanding object distribution and increasing total aggregate visitor numbers, the Second Hypothesis (H2) is validly proven and accepted.

Tourism budget priority policies between maintaining existing tourism or developing new destinations support sustainable tourism development in Magetan Regency. Testing this hypothesis requires a critical comparative analysis of the interaction patterns between these two expenditure groups. Combined data reveals a paradox where visitor realization exceeded targets, yet tourists' length of stay in Magetan Regency throughout 2024 was relatively low, averaging only 1.30 days.

This short length of stay is caused by limited variations in supporting attractions surrounding the main tourist area. Here lies the urgency of synchronizing sustainable tourism budget policies. The Magetan Regency Government does not make an absolute unilateral choice; instead, it combines both aspects through a functional fiscal circulation formula. Established existing destinations (Sarangan Lake) are secured through a stable maintenance budget so that they continue to function as core revenue generators for the region. Subsequently, the tourism PAD surplus collected from existing objects is redistributed back into the regional budget (APBD) as base capital to fund stimulant assistance for pioneer destinations an tourism villages in the next fiscal year.

This functional integration pattern is clearly visible in the APBD structure shift from 2023 to 2024, where the new destination development allocation was raised to IDR 433,550,000.00 to disperse tourist concentrations while creating complementary attractions to boost length of stay. Meanwhile, in 2025, integration is refined by strengthening the city branding "Magetan Ngangeni," unifying all old and new tourism clusters into a shared marketing ecosystem. This combination of policies guarantees environmental sustainability and comfort at main attractions by preventing overtourism, while also ensuring gradual distribution of economic development to peripheral areas (Sari et al., 2023). This mutually complementary functional balance confirms that development sustainability is achieved not through equal fiscal nominals, but through precise strategic role sharing among sectors. On the basis of fulfilling regional sustainability indicators, the Third Hypothesis (H3) is absolutely proven and accepted.

The high visitor achievements mostly stem from established flagship destinations, particularly the Sarangan Lake Area. Nevertheless, this metric's success is colored by a structural issue regarding tourist length of stay. Throughout 2024, the average length of stay was only 1.30 days. This situation creates a strategic dilemma for regional authorities, as optimal economic cycles depend on extending stay durations in Magetan. The Department of Culture and Tourism identified the root problem as the lack of supporting attractions around the main object.

To address the research question regarding tourism budgeting priority orientation, fiscal scheme data indicates that the Magetan Regency Government adopted a combined tactic, but leaned heavily toward strengthening and maintaining existing

tourism infrastructure. This pattern is reflected in the allocation details under the Tourism Destination Attractiveness Improvement Program.

Regional fiscal allocations are substantially focused on maintaining facility standards at primary tourist spots. The program was realized through procurement, maintenance, and rehabilitation activities of tourism destination management infrastructure. This existing tourism maintenance approach is logical, as objects like Sarangan are primary contributors to Magetan's tourism PAD. Neglecting public facility quality in existing tourism could damage visitor satisfaction and regional reputation, ultimately threatening regional fiscal stability.

Conversely, innovative destination development initiatives are officially accommodated under the Regency/City Tourism Destination Development sub-activity. Based on 2024 plans and 2025 estimates, this sub-activity budget is intended for tourism village initiations with selected physical targets, namely 1–2 sites per year with an estimated budget of IDR 300,000,000.00 to IDR 600,000,000.00.

This limited development scale is due to fiscal constraints and efforts to minimize destination failure risks. The Department of Culture and Tourism prioritizes integration over massive new construction from scratch. This integration is realized through strengthening city branding ("Magetan Ngangeni") and enhancing tourism actor competencies via Tourism Awareness Group (Pokdarwis) institutions. Through Pokdarwis empowerment, new destination or tourism village development grows naturally without burdening primary infrastructure maintenance allocations.

To establish Magetan Regency's tourism fiscal orientation, a multi-year comparative analysis of budget distribution across two primary program groups is essential: the Existing Tourism Maintenance group (reflected in the Destination Attractiveness Improvement Program and infrastructure rehabilitation sub-activities) and the New Destination Development group (reflected in the Tourism Destination Development sub-activity and tourism village initiation).

In 2023, tourism budgeting composition displayed absolute priority toward maintaining existing tourism. This strategy was taken as post-pandemic economic restoration to ensure supporting facilities at flagship destinations like Sarangan Lake were optimal in handling visitor surges. The budget share for maintenance,

rehabilitation, and management of established tourist attractions absorbed over 75 percent of total tourism function spending in the Regional Public Budget (APBD). Consistently, the budget allocation for new destination innovation and village tourism initiation in 2023 was incentive-based with minimal fund limits, as regional priority focused on meeting PAD targets from proven sources. Development funds for large-scale physical exploration of innovative destinations were limited or zero, as local government directed new destination development through non-structural guidance of Pokdarwis and tourism village initiations with minimal dependency on capital-intensive infrastructure costs.

Entering 2024, based on the 2024 Revised Work Plan (P-Renja) and 2024 LKjIP, the superiority of the existing tourism maintenance budget remained dominant, but a structured shift toward new destination development emerged. The Destination Attractiveness Improvement Program budget was set at IDR 1,155,000,000.00. Of the total, allocations for physical maintenance and management of region-managed existing tourism facilities dominated with IDR 721,450,000.00 or 62.46 percent. Meanwhile, the sub-activity share for new destination development including tourism village initiation coaching and new regional tourism potential management reached IDR 433,550,000.00 or 37.54 percent. This dynamic reflects regional efforts to address the low average length of stay (1.30 days in 2024) by exploring complementary attractions outside the Sarangan cluster.

For 2025 estimates, via the 2025 Renja, budgeting orientation further solidified existing tourism maintenance as the main pillar, while establishing standard efficiencies for new destination development. Projected maintenance budgets for established tourism infrastructure were adjusted to IDR 685,000,000.00 to optimize public service digitalization. Conversely, the budget stimulus for new destination innovation was set at IDR 315,000,000.00. This nominal decrease is not an indication of lacking commitment, but rather a funding transition from direct physical construction by the region to community institutional strengthening through the Tourism and Creative Economy Resource Development Program via Pokdarwis. The comparison of real allocations is systematically summarized in Figure 1.

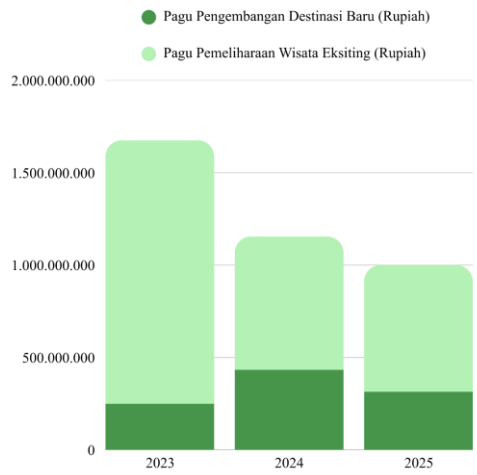


Figure 1. Comparative Allocation of Maintenance for Existing Tourism and Development of New Destinations
Source: LKjIP Disparbud 2023 dan LKjIP Disbudpar 2024

Based on time-series analysis of planning and performance archives of Magetan Regency's tourism sector for 2023–2025, three primary conclusions can be drawn: First, Magetan Regency's tourism fiscal orientation consistently dominates existing tourism maintenance over new destination innovation. This approach is numerically proven effective in maintaining the regional economic engine, with visitor numbers repeatedly exceeding targets: 2,745,182 people in 2023 (108.67 percent) and 3,046,823 people in 2024 (109.65 percent).

Second, the Magetan Regency Government adopts a pragmatic risk-based budgeting paradigm. New destination innovation budgets are intentionally limited to prevent stalled or market-unviable tourism infrastructure projects. Instead, priority is focused on maintaining primary destinations (such as Sarangan Lake) as tourism PAD generators, which realized IDR 20,344,105,000.00 in 2023.

Third, policy patterns evolved gradually. New destination innovation, which initially relied on physical fiscal intervention from the region (2023–2024), shifted to community institutional strengthening or community-based tourism villages (2025). This harmonization confirms existing tourism maintenance as the regional fiscal base, while new destination initiation is developed gradually and selectively as a tool for future tourist flow distribution. Prioritizing the maintenance of primary attractions that generate billions in local revenue is considered more crucial for regional financial stability than taking high-capital investment risks for scratch-built innovative destinations that are vulnerable to failure.

CONCLUSION

An analysis of tourism sector budget allocation policies in Magetan Regency for the 2023–2025 period demonstrates that local financial management orientation consistently focuses on maintaining existing tourism, proportionately balanced by new destination development. Verification against regional financial documents confirms Hypothesis 1 (H1), showing that allocating main funds toward existing tourism

maintenance significantly and positively impacts the durability and quality of the region's flagship tourism objects. The advantage of this maintenance allocation is clearly visible from nominal disparities across years: in 2023, maintenance absorbed IDR 1,425,600,000.00 (over 75 percent), whereas new destination development received only IDR 250,000,000.00. A similar pattern continued in 2024 with a maintenance allocation of IDR 721,450,000.00 (62.46 percent) versus development at IDR 433,550,000.00 (37.54 percent), and was maintained in 2025 with maintenance at IDR 685,000,000.00 compared to expansion at IDR 315,000,000.00. This structured budget disparity successfully secured Local Genuine Income (PAD) realizations that repeatedly exceeded targets, reaching 2,745,182 tourists (108.67 percent) in 2023 and surging to 3,046,823 tourists (109.65 percent) in 2024, solidifying Sarangan Lake's position as the primary regional fiscal anchor (Maheswari, 2021).

In line with this, Hypothesis 2 (H2) was also proven true through facts showing that priority budget allocations for developing new tourist destinations despite being nominally limited can drive economic potential expansion and tourism sector movement by distributing visitor clusters beyond primary objects. To overcome APBD fund limitations, the local government applied a risk-based budgeting approach by shifting physical execution into non-physical capacity building, such as establishing Tourism Awareness Groups (Pokdarwis) and joint promotion (Fianto & Santoso, 2021). These factual findings confirm Hypothesis 3 (H3): a balanced tourism sector budget policy between preserving existing destinations and developing new locations effectively supports sustainable tourism development in Magetan Regency. This comprehensive combination uses revenue surpluses from mature tourist attractions as a base funding mechanism to finance development stimuli for new tourism villages, addressing the low tourist length of stay (recorded at 1.30 days) in alignment with public sector spending efficiency and accountability principles (Mardiasmo, 2021; Sari et al., 2023).

Recommendations for the Magetan Regency Government include formulating a tourism sector budgeting master plan that sets a floor limit of 60 percent for primary asset maintenance budgets, while guaranteeing the remaining 40 percent as a stimulus for digitalization and continuous promotion of pioneer tourism villages. Regarding future research agendas, subsequent studies should build accounting measurement models for tourism assets and conduct inter-sector cost-benefit analyses. Future research must also actively explore non-APBD collaborative funding integration such as

leveraging village fund allocations through Village-Owned Enterprise (BUMDes) investments alongside private investors to reduce regional financial dependency when independently expanding new tourism destination clusters.

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