



LINCOLN COUNTY, OREGON

SILETZ AREA ENHANCED LAW ENFORCEMENT DISTRICT

ANNUAL BUDGET

FISCAL YEAR 2018-19





**SILETZ AREA ENHANCED LAW ENFORCEMENT SERVICES DISTRICT
FY 2018-19
BUDGET MESSAGE**

This budget portrays the expected financial performance of the Siletz Area Enhanced Law Enforcement Service District (District) for fiscal year 2018-19 and shows the operations of the District. The District was approved by voters in the primary election of May 17, 2016 with a tax rate of \$1.31/\$1,000 of assessed value.

In conformance with Oregon Revised Statutes, Chapter 294, this budget is balanced between its revenue and expenditures. The District is budgeted using the modified accrual basis of accounting, recording revenues at the time they become measurable and available to finance expenditures of the current period, and recording expenditures at the time liabilities are incurred. Significant revenues include property taxes and contributions from the Confederated Tribes of the Siletz. This was a new district in the 2016-17 year and is accounted for as a fund in the Lincoln County accounting system. It is managed as other special districts under the authority of the Lincoln County Board of Commissioners are managed. The District is organized into one general operating fund appropriated by the categories of personnel services, materials and services, capital outlay, contingency, and ending balance.

The 2018-19 budget is \$472,967, an increase of \$27,394 from the prior fiscal year. The fund's contingency is estimated at \$147,900 for the 2018-19 fiscal year. The District's ending balance is comprised of this contingency and a reserve for compensated absences of \$4,790. The combined ending balance is 32% of the total fund.

Respectfully Submitted,

Janice Riessbeck
Budget Officer

LINCOLN COUNTY, OREGON
SILETZ AREA ENHANCED LAW ENFORCEMENT SERVICE DISTRICT
(230)

DEPARTMENT: Siletz Law Enforcement (230)

A PUBLIC SAFETY PROGRAM

OBJECTIVE: It is the mission of the Lincoln County Sheriff's Office Patrol Division to enhance public safety, reduce the fear and impact of crime and improve quality of life for our community and visitors.

WORK PLAN SUMMARY: Funds collected through a \$1.31/\$1,000 assessed value, permanent tax levy approved by voters in the May, 2016 election and contributions by the Confederated Tribe of Siletz Indians are used to respond to calls for service and take appropriate action. To patrol the Siletz Rural Fire Protection District and enforce all traffic and criminal laws, serve civil process, conduct investigations and make arrests while treating all with dignity and respect. Voluntarily comply with best policies and practices through the Oregon Accreditation Alliance. Embrace the President's Task Force on 21 Century Policing model.

REVENUE AND EXPENDITURE SUMMARY

	Actual <u>2015-16</u>	Actual <u>2016-17</u>	Budget <u>2017-18</u>	Proposed <u>2018-19</u>	Approved <u>2018-19</u>	Adopted <u>2018-19</u>
Total Revenue	0	342,680	445,573	472,967		
Personal Services	0	129,740	239,045	246,511		
Materials and Services	0	42,310	69,700	73,766		
Capital Outlay	0	115,430	0	0		
Contingency	0	0	136,828	147,900		
Total Expenditures	0	287,480	445,573	468,177	0	0
Ending Balance	0	55,200	0	4,790	0	0
Full-Time Positions		2.50	2.50	2.50		

INTERRELATIONSHIPS: Works closely with the Siletz Area Enhanced Law Enforcement Service District, the City of Siletz, the Confederated Tribe of Siletz Indians, the District Attorney's office, the Trial Court Administrator's office, local police agencies and state police. May work with other municipal, county, state and federal enforcement or regulatory agencies.

LINCOLN COUNTY
FY 2018-19 ANNUAL BUDGET
Fund: 230 SILETZ AREA ENHANCED LAW ENFORCEMENT DISTRICT FUND

ACCOUNT #	# FTE		2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Proposed Budget
Department: 230 - SILETZ LAW ENFORCEMENT OPERATIONS						
<u>REVENUE</u>						
230-230-31110		CURRENT YEAR PROPERTY TAX	-	192,110	220,184	200,000
230-230-31120		PRIOR YEAR PROPERTY TAX	-	-	-	-
230-230-33307		CONFEDERATED TRIBES OF THE SILETZ CONTRIBUTIONS	-	150,524	154,087	154,373
230-230-36175		INTEREST	-	46	-	75
230-230-40000		BEGINNING BALANCE	-	-	71,302	118,519
TOTAL REVENUE			-	342,680	445,573	472,967
<u>EXPENDITURES</u>						
<u>PERSONNEL SERVICES</u>						
230-230-90322	0.50	SUPPORT SERVICES SPECIALIST	-	8,835	20,623	23,805
230-230-90334	2.00	PATROL DEPUTY	-	60,084	104,961	109,973
230-230-90501		OVERTIME	-	8,789	18,000	15,000
230-230-90504		COMP TIME PAY OFF	-	481	550	550
230-230-90601		HOLIDAY PAY	-	3,579	6,000	6,000
230-230-90602		CLEANING ALLOWANCE	-	850	1,500	1,500
230-230-90603		TELEPHONE STIPEND	-	700	1,680	1,680
230-230-90605		EDUCATION INCENTIVE	-	3,600	-	3,600
230-230-90801		FICA	-	6,470	11,728	12,401
230-230-90802		401(k) RETIREMENT	-	1,006	2,302	2,651
230-230-90803		RETIREMENT / PERS	-	9,922	20,356	21,156
230-230-90804		HEALTH INSURANCE	-	13,926	32,376	29,239
230-230-90805		DENTAL INSURANCE	-	1,828	3,261	3,317
230-230-90806		LIFE INSURANCE	-	43	180	180
230-230-90807		LTD INSURANCE	-	715	1,316	1,437
230-230-90808		WORKER'S COMPENSATION	-	3,725	8,195	8,367
230-230-90809		UNEMPLOYMENT	-	435	767	405
230-230-90812		HEALTH SAVINGS ACCOUNT	-	4,750	5,250	5,250
	2.50	TOTAL PERSONNEL SERVICES	-	129,740	239,045	246,511
<u>MATERIALS & SERVICES</u>						
230-230-91001		PAYROLL PROCESSING COST	-	-	-	380
230-230-91102		FLEET SERVICES	-	18,077	23,400	28,770
230-230-91201		MEALS & LODGING	-	-	1,000	1,000
230-230-91401		TELEPHONE	-	-	1,600	-
230-230-91601		PRINTING & PUBLICATIONS	-	152	-	-
230-230-92803		AUDIT EXPENSE	-	-	2,000	2,000
230-230-93901		CONTRACTUAL SERVICES	-	36	1,000	1,000
230-230-94102		FURNITURE & EQUIP <\$10,000	-	4,223	7,500	5,000
230-230-94602		UNIFORMS	-	107	1,200	1,200
230-230-95202		CONTINUING EDUCATION	-	-	1,000	1,000
230-230-95904		AMMUNITION/FIREARMS	-	2,850	1,000	1,000
230-230-96302		VEHICLE INSURANCE	-	-	-	1,189
230-230-96901		INDIRECT COST ALLOCATION	-	16,865	30,000	31,227
TOTAL MATERIALS & SERVICES			-	42,310	69,700	73,766
<u>CAPITAL EXPENDITURES</u>						
230-230-98201		EQUIPMENT	-	34,350	-	-
230-230-98301		MOTOR VEHICLES	-	81,079	-	-
TOTAL CAPITAL EXPENDITURES			-	115,430	-	-
<u>ENDING BALANCE</u>						
230-230-99501		CONTINGENCY	-	-	136,828	147,900
230-230-99603		COMPENSTAED ABSENCES	-	-	-	4,790
TOTAL ENDING BALANCE			-	-	136,828	152,690
TOTAL EXPENDITURES			-	287,480	445,573	472,967
<i>REVENUE OVER (UNDER) EXPENDITURES</i>			<i>-</i>	<i>55,200</i>	<i>-</i>	<i>-</i>