



# **Fiscal Year 2020 Adopted Budget**

## **Special Revenue Fund #199**

### **Law Enforcement Officers and Firefighters (LEOFF) Reserve**

*(Office Managing This Budget: Auditor;  
Responsible Elected Official: County Auditor)*

On December 21, 2017, the Board of County Commissioners adopted Resolution #2017-070 in the matter of creating Special Revenue Fund #198 (Benefits Reserve), creating Special Revenue Fund #199 (LEOFF Reserve), and distributing equities from Internal Service Fund #522 (Payroll Internal Service).

Fund #199 was created pursuant to Resolution #2017-070 for the purpose of processing medical expenses related to Law Enforcement Officers and Firefighters (LEOFF) retirees. Prior to fiscal year 2018, all such costs were paid from Payroll Internal Service Fund #522.

<b>Grand Total FY2020 Adopted Budget Appropriations:</b>	<b>\$106,312.00</b>
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# Special Revenue Fund #199

## Law Enforcement Officers and Firefighters (LEOFF) Reserve

### 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			\$3,713.91	\$1,237.97	\$3,751.00	\$3,125.70	\$3,751.00	\$3,751.00	\$3,939.00
20	Personnel Benefits			\$24,944.80	\$8,314.93	\$101,114.00	\$18,146.63	\$101,189.00	\$101,189.00	\$101,260.00
30	Supplies for Consumption and Resale			-	-	\$400.00	-	\$409.00	\$409.00	\$109.00
40	Services and Pass-Through Payments			\$717.72	\$239.24	\$982.00	\$243.28	\$996.00	\$995.00	\$1,004.00
60	Capital Outlays			-	-	-	-	-	-	-
70	Debt Service – Principal			-	-	-	-	-	-	-
80	Debt Service – Interest and Issuance Costs			-	-	-	-	-	-	-
Grand Total Expenditures (BARS #199.200.5**.**.**)				\$29,376.43	\$9,792.14	\$106,247.00	\$21,515.61	\$106,345.00	\$106,344.00	\$106,312.00



Special Revenue Fund #199

Law Enforcement Officers and Firefighters (LEOFF) Reserve

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		
				<small>percentage of base salary</small>	<small>base salary + longevity</small>	<small>rounded to nearest \$</small>		<small>\$</small>		<small>\$</small>	<small>% of salary</small>			<small>\$</small>	<small>% of salary</small>			
Chief Accountant	Mgmt	16	8	= \$6,404.00	\$160.10 2.50%	\$6,564.10	x 12	= \$78,770	0.05	\$3,751	\$1,189 31.70%	\$4,940	0.05	\$3,939	\$1,260 31.99%	\$5,199		
LEOFF Benefits	-	-	-	-	-	-	-	-	-	-	\$100,000 -	\$100,000	-	-	\$100,000 -	\$100,000		
Total Personnel Expenditures <small>(BARS #199.200.51**1* and #199.200.51**2*)</small>									0.05	\$3,751	\$101,189 -	\$104,940	0.05	\$3,939	\$101,260 -	\$105,199		

Notes Regarding FY2020 Adopted Budget Appropriations:

- Full-time equivalent (FTE) appropriations for employees within the Auditor's Office may be apportioned between the fo
  - General (Current Expense) Fund #001.200 – County Auditor
  - Special Revenue Fund #111 – Auditor's Operations & Maintenance
  - Special Revenue Fund #117 – Elections Reserve
  - Special Revenue Fund #199 – Law Enforcement Officers and Firefighters (LEOFF) Reserve



**Special Revenue Fund #199**  
**Law Enforcement Officers and Firefighters (LEOFF) Reserve**  
Expenditure Breakdown: BARS Object Code 30 (Supplies for Consumption and Resale)

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									
31	Items Purchased for Consumption			-	-	\$400.00	-	\$409.00	\$409.00	\$109.00
32	Fuel Used to Generate Power, Heating, and Operate Engines and Vehicles			-	-	-	-	-	-	-
33	Power, Gas, Water, and Waste Disposal Services for Resale Only			-	-	-	-	-	-	-
34	Items Purchased for Resale			-	-	-	-	-	-	-
35	Small Tools & Minor Equipment			-	-	-	-	-	-	-
<b>Total</b> (BARS #199.200.51**,3*)				-	-	\$400.00	-	\$409.00	\$409.00	\$109.00



**Special Revenue Fund #199**  
**Law Enforcement Officers and Firefighters (LEOFF) Reserve**  
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			-	-	-	\$61.48	-	-	-
42	Communication			-	-	-	-	-	-	-
43	Travel			\$595.72	\$198.57	\$800.00	-	\$817.00	\$817.00	\$817.00
44	Taxes and Operating Assessments			-	-	-	-	-	-	-
45	Operating Rentals & Leases			-	-	-	-	-	-	-
46	Insurance			\$122.00	\$40.67	\$182.00	\$181.80	\$179.00	\$178.00	\$187.00
47	Utility Services			-	-	-	-	-	-	-
48	Contracted Repairs & Maintenance			-	-	-	-	-	-	-
49	Other			-	-	-	-	-	-	-
<b>Total</b> <i>(BARS #199.200.51**4*)</i>				<b>\$717.72</b>	<b>\$239.24</b>	<b>\$982.00</b>	<b>\$243.28</b>	<b>\$996.00</b>	<b>\$995.00</b>	<b>\$1,004.00</b>



**Special Revenue Fund #199**  
**Law Enforcement Officers and Firefighters (LEOFF) Reserve**  
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									
199.***.397	Transfer in from Fund #001.801 (Current Expense: Sheriff Law Enforcement)			\$80,070.00	\$26,690.00	\$80,070.00	-	\$80,070.00	\$80,070.00	\$83,000.00
199.***.397	Transfer in from Fund #104.800 (County Road Fund)			\$19,930.00	\$6,643.33	\$19,930.00	-	\$19,930.00	\$19,930.00	\$17,000.00
199.***.397	<b>One-Time Transfer in from Fund #522</b> <i>(this transfer provided the initial equity for fund #199)</i>			\$100,000.00	\$33,333.33					
Grand Total Revenue				\$200,000.00	\$66,666.67	\$100,000.00	-	\$100,000.00	\$100,000.00	\$100,000.00



Special Revenue Fund #199  
Law Enforcement Officers and Firefighters (LEOFF) Reserve  
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
Creation of Fund #198 as of 1-1-2018 per Resolution #2017-070 via Cash Transfer from Payroll Internal Service Fund #522			\$100,000.00	\$33,333.33					
Beginning Equities as of January 1st (fiscal year 2020 totals are estimated)			\$100,000.00	\$33,333.33	\$170,623.57	\$170,623.57	\$200,000.00	\$200,000.00	\$200,000.00
Plus Transfer in from Fund #001.801			\$80,070.00	\$26,690.00	\$80,070.00	-	\$80,070.00	\$80,070.00	\$83,000.00
Plus Transfer in from Fund #104.800			\$19,930.00	\$6,643.33	\$19,930.00	-	\$19,930.00	\$19,930.00	\$17,000.00
Minus Expenditures			(\$29,376.43)	(\$9,792.14)	(\$106,247.00)	(\$21,515.61)	(\$106,345.00)	(\$106,344.00)	(\$106,312.00)
Ending Equities as of December 31st (fiscal year 2019 and 2020 totals are estimated)			\$170,623.57	\$56,874.52	\$164,376.57	\$149,107.96	\$193,655.00	\$193,656.00	\$193,688.00
Difference between beginning & ending equities:	-	-	70.6%	70.6%	-3.7%	-12.6%	-3.2%	-3.2%	-3.2%
	-	-	\$70,623.57	\$23,541.19	(\$6,247.00)	(\$21,515.61)	(\$6,345.00)	(\$6,344.00)	(\$6,312.00)