

Jefferson County Sheriff's Office
2023 Budget Authorization Request

Col. John E. Aubrey, Sheriff
November 18, 2022

Introduction and Summary 2023

The Jefferson County Sheriff's Office seeks the approval of the Metro Council for its 2023 budget authorization request. The Sheriff's Office has endeavored to provide accurate and detailed revenue and expense projections that will allow the Sheriff's Office to use its resources to meet its legitimate and reasonable needs.

Attachment A of our 2023 budget request shows in detail our revenues, expenditures, and anticipated surplus/deficit. A full explanation of our revenue and expenditures is also provided in the following narrative

Revenue Sources

Fees and Commissions

Fees and Commissions are non-reimbursement sources of revenue to the Sheriff's Office, which are subject to a 75/25% split with the Metro Government. KRS 64.350(1).

Tax Commissions

KRS 134.119 provides that the Sheriff shall be the collector of all state, county, county school district, and other taxing district property taxes. The sheriff's office collects real and personal property taxes, franchise taxes, domestic life insurance and bank deposit taxes, limestone, sand & gravel taxes, air & watercraft taxes, distilled spirits, telecommunication taxes, railroad taxes, leaseholds, and downtown management district taxes. Commissions are earned for collecting of these taxes on behalf of the Commonwealth of Kentucky, Metro Government, the Urban Service District, seven (7) Fire Protection Districts, The Downtown Management District and the City of Mockingbird Valley. The commissions earned for the collection of taxes are the largest source of revenue for the Sheriff's Office.

Statutes define the commission rate based on the type of jurisdiction for which the tax is collected:

LEVIED BY	COMM./REIMB.	STATUTE
KENTUCKY	4.25%	KRS 134.119
METRO	4.25%	KRS 134.119
FIRE DISTRICTS	1%	KRS 75.040(4)
URBAN SERVICE DISTRICT	4.25%	KRS 133.220(2) and KRS 65.192(8)

Telecommunication Fee

The Sheriff's Office is currently eligible for a supplement of approximately \$152,000.00 per year from the "hold harmless" fund for the collection of the telecommunication tax. This supplement is paid to us by the State.

Delinquent Commissions and Add-on Fee

The Sheriff's Office is entitled to an added 10% fee when the 10% penalty collection begins. KRS 134.119(7). The Sheriff's Office tax collection period runs from November 1st thru April 15th. Unpaid taxes are turned over to the County Clerk for further collection efforts. KRS 134.122(2)(d) allows for the Sheriff's commission and add-on fee to become part of the Certificate of Delinquency.

Execution Fees

The Sheriff's Office is entitled to a fee for collecting money under an execution or distress warrant. The fee is based on a sliding scale formula contained in KRS 64.090.

Process Fees

The Sheriff's Office processes a variety of legal papers for which it collects statutorily defined fees under KRS 64.090. The Sheriff's Office processes approximately 80,000 papers each year. Only about 50,000 of these process papers have a fee attached. EPOs, warrants, rules, personal services, reissued papers, and process caused by EPOs have no fee attached to them. The approximate cost of serving EPOs (Domestic Violence Orders) and other papers is \$3,000,000.00 annually for which we receive no reimbursement.

Auto Inspection Fees

The Sheriff's Office is required to inspect the title and Vehicle Identification Number of each out-of-state vehicle to be registered in Jefferson County. The Sheriff's Office receives a five dollar (\$5.00) fee for this certification. There is an additional fee of ten dollars (\$10.00) per trip fee if the inspector is required to travel to the location of the vehicle(s). The trip fee only applies to the first car inspected. KRS 186A.115)(b)(c). The Sheriff's Office has entered into a lease for the parking lot at 9th and Market. The Sheriff's Office also leases a modified portion of the parking garage at 838 West Market Street adequate to house our auto inspection facility. This leasehold is funded from the Sheriff's budget and not Metro's even though Metro is required by KRS 134.160(1) to provide office space. The Sheriff's Office also has six (6) inspection sites located at the Jefferson County Clerk's branch offices.

C.C.D.W. Fees

The Sheriff's Office is required by KRS 237.110 to process applications for a permit to carry a concealed deadly weapon. The office is entitled to retain \$20 per application processed as a fee for administrative services. The permits are good for five (5) years before renewal. Effective June 27, 2019 Kentucky

statutes were changed to allow eligible people to carry a concealed gun without a permit or completing a background check and safety training. This change in the law has decreased the number of C.C.D.W permit applications that the Sheriff's Office processes.

Non-fee Revenue

Non-fee revenues are reimbursements for expenses incurred by the Sheriff's Office and are not subject to the 75/25% split with the Metro Government.

School Expense Reimbursement

The Sheriff's Office collects taxes on behalf of the Jefferson County Public Schools pursuant to KRS 160.500. The statute provides for reimbursement for the collection of taxes to be not less than one and one-half percent (1.5%) and not to exceed four percent (4%). The Sheriff's Office retains the statutory minimum reimbursement of one and one-half percent (1.5%) of school tax receipts.

School Delinquent Reimbursement

This is the 10% add on fee and School Board reimbursement fee from the County Clerk's sale of the Certificates of Delinquency. KRS 134.122(2)(d).

Interest Income

The Sheriff's Office is required to distribute collected tax funds by the 10th day of the month after collected. Pursuant to KRS 134.140(1) the Sheriff's Office invests all tax revenues collected on behalf of the State, Metro Government, Urban Service District, Downtown Management District, Fire districts, and the City of Mockingbird Valley prior to the time of distribution to the appropriate taxing jurisdiction. Investments are made in a manner consistent with KRS 66.480 and KRS 41.240(4). Taxes collected for the Jefferson County Public School are remitted daily.

KLEFPF Reimbursement

The Kentucky Law Enforcement Foundation Program Fund (KLEFPF) provides a pay incentive to law enforcement officers for completing annual in-service training. The Kentucky Department of Criminal Justice Training reimburses the Sheriff's Office for the KLEFPF payments to the deputies and the retirement costs on the payments. The Sheriff's Office must still pay the FICA on KLEFPF and the retirement on overtime on KLEFPF.

Attending Courts

The Sheriff's Office is required by statute to provide security services to over sixty (60) areas of Circuit, Family, and District Courts including building security. KRS 64.092(6); KRS 23A.090; KRS 24A.140. To meet this obligation, the Sheriff's Office has 151 deputies and 4 civilians in service to the Jefferson County Circuit and District Courts. These deputies are assigned to provide

security in the courtroom, transport and monitor prisoners awaiting a court appearance, provide security at the entrances of both court complexes and to staff the control room in each building.

In July 2022 the Sheriff's Office reimbursed for providing this service was increased to the rate of fifteen dollars (\$15.00) for each hour, or part thereof, a deputy is attending the court or providing hall security. However, even with the increase the reimbursement rate is substantially below the actual personnel cost per deputy.

Court Security

By statute, KRS 64.092(7) and KRS 42.320(2)(i), the Sheriff's Office will receive 10.1 % of court cost payments made, which helps to defray some of the deficit of providing security services to the court. The County Attorney's Traffic School Program (CATS) has reduced the amount of court costs payments. SB 117 was passed to establish an additional \$30.00 fee to be payable to the County Attorney's Office in lieu of court cost. The Sheriff's Office is to receive 16.8% of this fee. This amount does not cover the entire decrease in the lost revenue amount.

Prisoner/Mental Transportation

The Sheriff's Office transports prisoners to state penitentiaries and county jails throughout the Commonwealth. The Sheriff's Office receives the official state mileage reimbursement rate for each mile driven while transporting prisoners; KRS 64.070(1). Not all of these transports are reimbursed. The Sheriff's Office has partnered with the current administration of the Juvenile Youth Detention Center and the Mayor's Office to provide assistance for transportation of juveniles whenever our office has available resources.

Holding Facility

By a contract between the Sheriff's Office and Metro Government, the Sheriff's Office has agreed to staff the Holding Facility on the 4th floor of the Hall of Justice. The current MOU allows a staffing level of nine (9) deputies and one (1) sergeant. The maximum reimbursement under the agreement is \$570,000.00.

Grant-Reimbursement (Partial)

At this time we are unsure of what grants will be available in 2023.

IS Services

The Sheriff's Office provides the tax billing function for the County Clerk's Office. The County Clerk reimburses the Sheriff's Office 50% of the amount the County Clerk receives for the preparation of the tax bills after all expenses are deducted.

Miscellaneous Reimbursement

This represents payments for sale of office property that is excess or obsolete, reimbursement that are older than one (1) year from date of payment and other miscellaneous reimbursements.

Abandoned Property – State

This item consists of abandoned money paid to us by the State Treasurer's abandoned property fund.

Prior Years Surplus/Deficit.

This line item is for the use of prior year surplus/deficit in the current budget.

Expenses

Personnel Costs

The Sheriff's Office is seeking approval to spend the amount on salaries and its related costs as detailed in attachments A & A-1 of this request. We will use our part-time positions to account for the use of full-time equivalents (FTE). This budget reflects the retirement rates that were effective 7-1-2021 and revised rates will be applicable for 7-1-2023. We will not know the official new retirement rates until after this request is submitted. If the new official retirement rate increases sufficiently to require an amendment to our budget, we will do so when it becomes necessary. The employer's cost for health insurance for 2023 is projected to remain approximately the same amount. Neither our part-time nor our seasonal workers participate in our health insurance program. We have adjusted the charge for workers compensation based on our three (3) year experience as supplied by Frankfort. We have budgeted for an anticipated ten percent (10%) increase in wages across the board for all employees. A review of the 2023 actual revenues and expenses will determine the amounts and timing of any increases given.

Personnel Strength

The Sheriff's Office requests authorization for 329 slots for 2023. This is composed of 256 sworn positions and 73 non-sworn positions. As stated earlier, this allows for our use of FTEs.

Retirement

Sheriff's Office employees participate in the County Employees Retirement System. Only full-time positions participate in the retirement system. Neither our part-time nor our seasonal workers participate in the retirement system.

The current contribution rates are 49.59 percent of salary for employees in the hazardous system and 26.79 percent for our civilian employees. The

contribution rates starting 7-1-2023 are projected to be 61.59 percent for hazardous employees and 38.79 percent for non-hazardous employees.

KRS Chapter 15 and 70 allow sheriff's offices the ability to employ retired law enforcement officers, provided they meet the requirements of the statutes. The Sheriff's Office will not be required to pay additional retirement or health insurance benefits for these retired officers and our budget reflects such changes to the law.

FICA

The FICA budget request was calculated by multiplying an employee's gross salary by 7.65%.

Benefits

The Sheriff's Office seeks to provide employees with reasonable and competitive benefits commensurate with its financial resources. The Sheriff's Office has budgeted the total amount as shown in Attachments A and A-1 for health benefit costs for 2023. The Sheriff's Office also provides life insurance for all employees at a cost of \$ 3,576.00.

.

Overtime

In accordance with the current contract with FOP 25, holiday time has been converted to vacation time. Due to the variable nature of our workload, we prefer to use overtime rather than hire additional full time employees to cover unforeseen circumstances or occurrences.

Sick Leave Conversion

The sick leave conversion program allows retiring employees depending on their qualified effective date to convert accumulated unused sick leave into service credit for retirement purposes. The amount budgeted in 2023 is based on an average of our experience over several years.

Unemployment Compensation

This budget item is only for those who are laid-off or are eligible for benefits under the rules and regulations of the unemployment compensation agency. The amount budgeted in 2023 reflects our anticipated usage.

Insurance Expenses

This category is for insurance on our fleet plus the faithful performance of our personnel. We also have insurance on other property owned by the Sheriff's Office. Currently, our policy is through the KACO Insurance Plan.

Contractual Expenses

Personal Services

The Sheriff's Office seeks authorization to enter into personal service contracts, if necessary, to meet the operational needs of the office.

Legal Services

The Sheriff's Office seeks to budget \$ 75,000 for legal representation during 2023. There is a continuing need for legal counsel for Merit Board affairs and other routine matters that require litigation.

Audit/Accounting

The Sheriff's Office seeks \$1,000 for this item. It is the Sheriff's intention to use the State Auditor's Office whenever possible.

MIS Services

This includes the minimum amount due on existing maintenance contracts for the software running on the iSeries that is licensed from ACI, Inc and a small amount for the other areas of IS. In 2009 the Sheriff's Office switched from the current RMS provider which was Visionair to the new RMS provider from Metro Government which is ILEADS from Intergraph. Included in this category are the maintenance costs for our time and attendance system and the MPAL tax system the IBM iSeries.

Other Expenses

The other expenses listed on this budget request are self-explanatory and reflect our efforts to cut our budgeted expenses wherever possible to make sure that we end the current administration with a positive balance. Items that show dramatic change or that is for only one (1) year is listed in the following section.

Initiatives/Non-recurring Expenses

The Sheriff's Office seeks to undertake the following initiatives or incur non-recurring expenses in 2023 that are listed in the following budget items.

Parking

Parking is budgeted to show the lease of the lot at 8th and Market plus parking at the 6th and Market Garage

Training & Seminars

The Sheriff has a strong commitment to professionalize the Sheriff's Office. This goal can only be achieved through proper training of all personnel both civilian and sworn. Training emphasis will also be placed on mid-level supervisory positions (both sworn and non-sworn).

Uniforms

The purpose of this expense item is to pay for the initial issue of uniforms for new recruits and new issue if there is a change in the basic uniform. This is required by our contract with the FOP.

Physicals/Medicals

This item is for the statutorily required physicals for new recruits and reserves. The Sheriff's Office now offers an EAP (Employee Assistance Program) which includes counseling services.

Discretionary Expenses

This expense item is used to provide for additional expenses related to special training, travel related to homeland security emergencies, academy graduations, retirements, state and national sheriff's conventions and extraordinary office expenses. This item includes our normal amount for discretionary expenses.

Computer Equipment

We continue to buy additional equipment and servers for necessary upgrades during the year. We are planning on continuing to upgrade our software to Microsoft's current products. We will still have to replace obsolete hardware and software on a continuing basis. We are continuing to work closely with Metro IT to share resources so that we don't waste money by duplicating resources. We will be adding new MDTs to our vehicles. Some of our older models will have to be replaced as needed. We are also looking at adding printers and scanners to the vehicles used by the process units.

Automobiles

The Sheriff's Office is committed to keeping the fleet up to a safe and acceptable standard. Sheriff's Office has implemented a vehicle replacement program based on the vehicle's primary assignment, safety and road worthiness. For 2023 we have budgeted \$500,000 for vehicles.

Office Equipment

We will need to continue upgrading the office equipment in our Office and this need is reflected in our 2023 budget.

Communication Equipment

This item is for necessary upgrades to the existing communications equipment, E-911, and additional purchases of hand-held radios for new recruits and our existing deputies. In 2023 we are planning to continue the necessary upgrades of our communications equipment.

Law Enforcement Equipment

The Sheriff's Office will have to purchase new sidearms for the new recruits. This category will also include other weapons and necessary equipment (long

rifles, shotguns, tasers, pepper ball guns and protection gear) that are considered necessary for our deputies.

Conclusion

JCSO tax revenues historically have shown an increase due to higher property assessment values, increased home sales and various taxing jurisdictions raising their rates. Although it appears that home sales are starting to decrease, the decreases should not have a major effect on anticipated tax revenues for 2023. Due to continuing supply issues and inflation, we have incurred and anticipate continuing to incur higher cost associated with the majority of our necessary operating and capital items.

Attachment A

Sheriff John Aubrey 2023 - Submitted - Budget Requests

Prepared: 11/18/2022

ITEM	DEC 31 2021 ACTUAL	JAN 1-SEP 30 2022 Actual	31-Dec 2022 PROJECTED	2022 Original Budget	2022 Variance	2023 BUDGET	2023 CHANGES
<u>Fees & Commissions</u>							
Tax Commissions	12,913,163	1,213,864	15,000,000	15,000,000	0	17,000,000	2,000,000
Add on Fees	1,134,966	1,292,613	1,292,613	1,400,000	(107,387)	1,425,000	25,000
Delinquent Commission and Add-on Fee	862,860	1,035,570	1,128,191	900,000	228,191	1,150,000	250,000
Telecomm. Tax Comm	151,282	113,462	151,000	160,000	(9,000)	160,000	0
Execution Fees	2,518	699	1,200	5,000	(3,800)	5,000	0
Process Fees	2,106,925	1,715,456	2,266,657	2,555,000	(288,343)	2,555,000	0
Auto Inspections	347,796	249,020	327,775	400,000	(72,225)	400,000	0
Delinquent Taxes	165	109	150	400	(250)	400	0
C.C.D.W. Fees	150,740	79,980	101,520	150,000	(48,480)	150,000	0
Misc. Income	-	-	-	-	0	-	0
Sub-Total	17,670,415	5,700,774	20,269,106	20,570,400	(301,294)	22,845,400	2,275,000
Metro Gov. Split	(4,417,604)	(1,425,193)	(5,067,277)	(5,142,600)	75,324	(5,711,350)	(568,750)
75% Fees & Comm.	13,252,811	4,275,580	15,201,830	15,427,800	(225,971)	17,134,050	1,706,250
<u>Reimbursement Revenue</u>							
School Expense Reimb.	9,727,657	822,702	11,000,000	11,000,000	0	12,000,000	1,000,000
School Delinquent Reimb.	108,309	85,412	117,500	125,000	(7,500)	125,000	0
Interest Income	51,236	19,398	56,000	75,000	(19,000)	75,000	0
K.L.E.F.P.F. Reimburse.	943,574	667,450	900,700	1,000,000	(99,300)	1,000,000	0
Attending Courts	1,847,647	1,531,852	2,200,000	2,200,000	0	2,500,000	300,000
Court Security	138,512	125,203	175,000	200,000	(25,000)	200,000	0
Prisoner/Mental Transport	54,039	56,983	77,000	90,000	(13,000)	90,000	0
Holding Facility Reimb.	598,624	598,516	700,000	500,000	200,000	700,000	200,000
Process Serv Reimb.	72,072	90,267	110,000	30,000	80,000	110,000	80,000
Grant - Reimbursement	0	28,808	55,000	100,000	(45,000)	100,000	0
MIS Services	25,115	25,347	25,347	30,000	(4,653)	30,000	0
C.C.D.W. Reimb.	11,503	6,115	8,000	15,000	(7,000)	15,000	0
JCPS SRO Reimb.	0	0	-	-	0	-	0
Misc. Reimb.	31,390	5,680	12,000	50,000	(38,000)	50,000	0
Abandoned Property-State	0	-	-	-	0	-	0
JCSO Reimbursement	0	-	-	-	0	-	0
Prior Year Surplus/Deficit	0	0	-	-	0	-	0
Sub-Total	13,609,677	4,063,734	15,436,547	15,415,000	21,547	16,995,000	1,580,000
Total Operating Revenue	26,862,488	8,339,314	30,638,377	30,842,800	(204,424)	34,129,050	3,286,250

Attachment A

Sheriff John Aubrey 2023 - Submitted - Budget Requests

Prepared: 11/18/2022

ITEM	DEC 31 2021 ACTUAL	JAN 1-SEP 30 2022 Actual	31-Dec 2022 PROJECTED	2022 Original Budget	2022 Variance	2023 BUDGET	2023 CHANGES
Personnel Expenses							
Salaries	12,647,153	10,661,416	15,000,000	16,803,550	1,803,550	19,644,107	2,840,558
Overtime	385,601	506,713	600,000	650,000	650	650,000	0
Retirement	3,140,111	2,911,358	3,500,000	4,937,019	1,437,019	5,862,044	925,024
Social Security	985,349	839,374	1,000,000	1,335,197	335,197	1,552,499	217,303
Health Insurance	2,151,333	1,460,115	1,900,000	2,775,320	875,320	2,928,715	153,395
Life Insurance	2,921	2,016	3,000	5,576	2,576	5,576	0
Sick Leave Conversion	26,488	82,953	100,000	110,000	10,000	110,000	0
Unemploy. Comp.	6,894	(6,049)	5,000	20,000	15,000	20,000	0
Acting Sgt/Lt/Capt.	0	0	-	-	0	-	0
Vacancy Credit	0	0		(1,442,558)	(1,442,558)	(1,567,556)	(124,999)
Worker's Compensation	135,905	140,957	160,000	280,000	120,000	280,000	0
End-of-Term Payroll	0	0	900,000	-	(900,000)	-	0
Total Payroll Expenses	19,481,755	16,598,854	23,168,000	25,474,104	2,256,754	29,485,385	4,011,280
Operating Expenses							
Insurance Expenses							
Auto Insurance	153,001	179,911	200,000	200,000	0	200,000	0
Property/Liability/Bonds	353,289	338,107	390,000	400,000	10,000	350,000	(50,000)
Insurance Claims	0	0	5,000	10,000	5,000	10,000	0
Sub-Total	506,290	518,018	595,000	610,000	15,000	560,000	(50,000)
Contractual Services							
Personal Services	3,231	5,184	10,000	50,000	40,000	30,000	(20,000)
Legal Services	16,792	10,401	30,000	90,000	60,000	75,000	(15,000)
Audit/Accounting	0	0	1,000	1,000	0	1,000	0
MIS Services	20,979	191,998	200,000	75,000	(125,000)	150,000	75,000
Other Contractual	0	0	-	-	0	-	0
Sub-Total	41,003	207,582	241,000	216,000	(25,000)	256,000	40,000
Communications							
Fixed Telephone	46,285	46,207	55,000	55,000	0	55,000	0
Mobile Telephone	36,602	26,465	45,000	45,000	0	45,000	0
Radio Page Services	0	-	300	300	0	300	0
Two-way Radio Charges	0	-	1,000	1,000	0	1,000	0
Communications Maint.	10,207	525	15,000	40,000	25,000	25,000	(15,000)
Sub-Total	93,094	73,197	116,300	141,300	25,000	126,300	(15,000)

Attachment A

Sheriff John Aubrey 2023 - Submitted - Budget Requests

Prepared: 11/18/2022

ITEM	DEC 31 2021 ACTUAL	JAN 1-SEP 30 2022 Actual	31-Dec 2022 PROJECTED	2022 Original Budget	2022 Variance	2023 BUDGET	2023 CHANGES
<u>Equipment Maint.</u>							
Equipment Maintenance	5,048	3,043	20,000	20,000	0	15,000	(5,000)
Computer Maintenance	34,369	11,276	30,000	50,000	20,000	30,000	(20,000)
Computer Supplies	13,109	10,027	40,000	75,000	35,000	40,000	(35,000)
Office Equip. Rental	38,878	21,361	40,000	50,000	10,000	50,000	0
Other Equipment Rental	4,529	4,386	7,000	-	(7,000)	-	0
Sub-Total	95,932	50,093	137,000	195,000	58,000	135,000	(60,000)
<u>Facilities</u>							
Utilities	12,143	11,930	25,000	25,000	0	25,000	0
Custodial Services	0	0	1,000	1,000	0	1,000	0
Renovation Work	1,487	0	10,000	40,000	30,000	15,000	(25,000)
Rent, Land, Buildings	64,020	85,110	100,000	370,000	270,000	150,000	(220,000)
Sub-Total	77,651	97,040	136,000	436,000	300,000	191,000	(245,000)
<u>Vehicles</u>							
Vehicle Repair	260,193	184,492	300,000	400,000	100,000	250,000	(150,000)
Gas & Oil	338,690	327,614	400,000	450,000	50,000	450,000	0
Parking	169,038	107,995	200,000	225,000	25,000	150,000	(75,000)
Sub-Total	767,921	620,101	900,000	1,075,000	175,000	850,000	(225,000)
<u>Training</u>							
Training & Seminars	30,589	36,114	50,000	50,000	0	50,000	0
Ammunition	50,026	57,810	75,000	55,000	(20,000)	7,500	(47,500)
Travel Expenses	84,586	54,014	90,000	100,000	10,000	100,000	0
Sub-Total	165,200	147,938	215,000	205,000	(10,000)	157,500	(47,500)
<u>Supplies</u>							
Office Supplies	180,903	114,417	200,000	225,000	25,000	225,000	0
Operating Supplies	4,755	387	10,000	50,000	40,000	50,000	
Postage/Mailing	182,608	63,822	220,000	300,000	80,000	250,000	(50,000)
Printing	75,745	18,195	95,000	100,000	5,000	100,000	0
Subscriptions	24,797	18,852	40,000	40,000	0	40,000	0
Uniforms	124,889	89,812	120,000	150,000	30,000	150,000	0
Sub-Total	593,697	305,485	685,000	865,000	180,000	815,000	(50,000)

Attachment A

Sheriff John Aubrey 2023 - Submitted - Budget Requests

Prepared: 11/18/2022

ITEM	DEC 31 2021 ACTUAL	JAN 1-SEP 30 2022 Actual	31-Dec 2022 PROJECTED	2022 Original Budget	2022 Variance	2023 BUDGET	2023 CHANGES
<u>Miscellaneous Expenses</u>							
Physicals/Medicals	51,517	11,322	25,000	50,000	25,000	50,000	0
Advertising	1,493	40,000	50,000	20,000	(30,000)	60,000	40,000
Public Relations	0	-	5,000	5,000	0	5,000	0
Dues	23,572	11,113	15,000	25,000	10,000	25,000	0
Prof. Cert. Fees	0	0	-	-	0	-	0
Petty Cash	0	-	5,000	5,000	0	5,000	0
Discretionary Expense	0	-	25,000	25,000	0	25,000	0
Sub-Total	76,582	62,435	125,000	130,000	5,000	170,000	40,000
Total Operating Expenses	2,417,370	2,081,889	3,150,300	3,873,300	723,000	3,260,800	(612,500)
<u>Capital Expenditures</u>							
Computer Equipment	8,346	1,060	15,000	127,000	112,000	75,000	(52,000)
Automobiles	526,612	186,110	500,000	700,000	200,000	500,000	(200,000)
Office Equipment	2,885	30,100	45,000	50,000	5,000	55,000	5,000
Communications Equip.	(16,585)	1,967,406	2,000,000	16,000	(1,984,000)	250,000	234,000
Law Enforcement Equip.	1,523	1,568,416	1,750,000	600,000	(1,150,000)	500,000	(100,000)
Books	0	-	-	-	0	-	0
Total Capital Expend.	522,781	3,753,092	4,310,000	1,493,000	(2,817,000)	1,380,000	(113,000)
Total Expenditures	22,421,906	22,433,835	30,628,300	30,840,404	162,754	34,126,185	3,285,780
Net Inc/(Dec) to 75% Acct.	4,440,582	(14,094,521)	10,077	2,396		2,865	
Prior Year Surplus/Deficit	0	4,440,582	4,440,582	2,305		-	
Carry Forward for Term-to-Date	4,440,582	(9,653,939)	4,450,659	4,701		2,865	**