

Jefferson County Sheriff's Office  
2018 Budget Authorization Request

**Col. John E. Aubrey, Sheriff**  
October 30, 2017

## **Introduction and Summary 2018**

The Jefferson County Sheriff's Office seeks the approval of the Metro Council for its 2018 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 2018 budget request shows in detail our revenues, expenditures, and anticipated surplus. 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**

Commissions earned for the collection of property taxes are the largest source of revenue for the Sheriff's Office. Commissions are earned for collecting property taxes on behalf of the Commonwealth of Kentucky, Metro Government, the Urban Service District, seventeen (17) Fire Protection Districts, The Downtown Management District, the Abandoned Urban Property District, and the City of Mockingbird Valley.

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

<b>LEVIED BY</b>	<b>COMM/REIMB.</b>	<b>STATUTE</b>
<b>KENTUCKY</b>	4.25%	KRS 134.119
<b>METRO</b>	4.25%	KRS 134.119
<b>FIRE DISTRICTS</b>	1%	KRS 75.040(4)
<b>URBAN SERVICE DISTRICT</b>	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). 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 in 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. In January 2016, a new section of KRS 456 took effect which allowed individuals to petition for interpersonal protective orders when the individual has been the victim of either domestic violence and abuse, dating violence and abuse, sexual assault, or stalking. This change in the law has increased the number of protective orders that the Sheriff's Office is required to serve.

### 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 9<sup>th</sup> 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 four (4) inspection sites located at the Jefferson County Clerk's branch offices.

### Delinquent Taxes

Prior to the enactment of KRS 134.122(2), the Sheriff's Office only received a commission on the amount collected on delinquent real estate taxes. Under the present statute, the County Clerk annually sells the delinquent taxes and the sheriff's add-on fee and commissions received from the sold bills are reflected under the Delinquent Commission and the Add-on Fee referred to above. This category will consist mostly of tax bills collected prior to 2008 because of the different formulas involved.

### 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. Starting in July 2000, the permits are good for five (5) years before renewal.

### **Non-fee Revenue**

Non-fee revenues are reimbursements for expenses incurred by the Sheriff's Office and is 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 office receives a reimbursement of its expenses associated with collecting taxes on behalf of the Board of Education that is not to be less than one and one-half percent (1.5%) and is 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

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. We expect our investment income to remain consistent with last year since investment rates have remained substantially the same. To insure that we get the highest interest rates available in the market, we annually request bids from local banks.

For the 2017-2018 tax season, the Sheriff's Office will invest the collected tax revenues at the highest rate of return possible. We will also invest these funds in compliance with KRS 41.240(4).

All taxes collected for the School Board 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. Frankfort 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. In this budget, we will continue to show this item as a receipt where in some past years it was shown as a reduction of payroll expense.

#### Attending Courts

The Sheriff's Office is required by statute to provide security services to over 60 areas of Circuit, Family, and District Courts; KRS 64.092(6) KRS 23A.090, KRS 24A.140 including building security. To meet this obligation, the Sheriff's Office has 151 deputies and 2 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.

The Sheriff's Office is reimbursed for providing this service at the rate of nine dollars (\$9.00) for each hour, or part thereof, a deputy is attending the court or providing hall security. However, the reimbursement rate is substantially below the cost of providing those personnel.

#### Court Security

By statute, KRS 64.092(7) and KRS 42.320(2)(i), the Sheriff's Office will receive 10.1 % of each court cost payment collected, which helps to make up 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. It is anticipated that this amount will not cover the entire decrease in the lost revenue amount.

#### Prisoner/Mental Transportation

The Sheriff's Office daily 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.

#### Holding Facility

By a contract between the Sheriff's Office and the Metro Government, the Sheriff's Office has agreed to staff the Holding Facility on the 4<sup>th</sup> floor of the Hall of Justice. The current MOU allows a staffing level of nine (9) deputies and one (1) sergeant. This will allow for a maximum reimbursement of up to \$570,000.00 as proposed by the MOU.

#### Grant-Reimbursement (Partial)

At this time we are unsure of what grants will be available in 2018.

IS Services

The Sheriff's Office provides the tax billing function for the County Clerk's Office. We are paid 50% of the County Clerk's reimbursement after all expenses are deducted.

JCPS Reimbursement

The Sheriff's Office has entered into a Contract for the Procurement of Professional services with the Jefferson County Public Schools in order to continue to provide School Resource Officers in selected public schools. This contract provides for a maximum reimbursement not to exceed \$320,000.00 per contract year.

Miscellaneous Reimbursement

This represents payments for reproducing tax bills for mortgage companies, proceeds from the 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. We have been informed by the State Auditor that these funds should be reported as a revenue source. This is an occasional source of funds.

JCSO Reimbursement

This category represents reimbursements from employees for personal use of office property.

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 7-1-2017 and revised rates will be applicable for 7-1-2018. 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 2018 is estimated to increase by approximately fourteen (14%) percent. Neither our part-time nor our seasonal workers participate in our health insurance program. This is a provision of our FOP contract. We have increased the charge for workers compensation based on our three (3) year experience as supplied by Frankfort. It has always been the Sheriff's policy that whatever is given to the sworn officers is also given to the civilian employees.

### **Personnel Strength**

The Sheriff's Office requests authorization for 328 slots for 2018. This is composed of 262 sworn positions and 66 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 31.55 percent of salary for employees in the hazardous system and 19.18 percent for our civilian employees. The contribution rates starting 7-1-2018 are projected to be 38.55 percent for hazardous employees and 23.18 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 2018. The Sheriff's Office also provides life insurance for all employees at a cost of \$ 5,528.00.

### 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, initiated in 1993, allows retiring employees to convert accumulated unused sick leave into service credit for retirement purposes. The amount budgeted in 2018 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 2018 reflects our anticipated usage.

### Acting Sgt/Lt/Capt

This category is for personnel of lesser rank who fill in for their commander. They may receive that pay while they are in an acting capacity based on available funds.

### **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 \$ 90,000 for legal representation during 2018. There is a continuing need for legal counsel for Merit Board affairs and other routine matters that require litigation. We are also continuing a lawsuit



against the Kentucky Retirement System regarding some of the provisions of HB1.

#### 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 on 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 2018 that are listed in the following budget items.

#### Renovation Work

We are budgeting \$ 5,000 in 2018 for this item. We anticipate the normal maintenance that the Sheriff's Office is required to pay for will be used in this category.

#### Parking

Parking is budgeted to show the lease of the lot at 8<sup>th</sup> and Market plus parking at the 6<sup>th</sup> 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 the incidental situations that occur during the operation of a major agency like the Sheriff's Office. 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 have added approximately forty-three (43) MDTs to our vehicles. Some of our older models will have to be replaced as needed. We are also looking at adding I-PADs to support the process units and adding printers to the vehicles that have MDTs in them.

### 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 2018 we have budgeted \$450,000 for vehicles.

### Office Equipment

We will need to continue upgrading the office equipment in our Office and this need is reflected in our 2018 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 2018 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 shotguns and other items that are considered necessary for our deputies as well as Tasers.

## **Conclusion**

The fact is our revenue has had minimal growth for the last few years with the same projected for 2018. This budget reflects the reality of the same situation where revenue is projected to be slightly more than projected expenses.

Attachment A

Sheriff John Aubrey 2018 - Submitted - Budget Requests

Prepared: 10/30/2018

ITEM	Dec. 31, 2016 FINAL	Oct. 1, 2017 Actual	Dec. 31, 2017 FORCAST	2017 Original Budget	2017 Variance	2018 Budget	2018 Changes
<b>Fees &amp; Commissions</b>							
Tax Commissions	10,452,544	965,511	10,500,000	10,500,000	0	11,500,000	1,000,000
Add on Fees	1,127,646	1,072,284	1,072,284	1,127,646	(55,362)	1,065,000	(62,646)
Delinquent Commission and Add-on Fee	771,199	673,773	675,000	825,000	(150,000)	720,000	(105,000)
Telecomm. Tax Comm	151,279	113,459	151,279	151,279	0	151,279	0
Execution Fees	7,715	6,197	7,000	10,000	(3,000)	8,500	(1,500)
Process Fees	1,793,333	1,403,085	1,575,000	1,800,000	(225,000)	1,900,000	100,000
Auto Inspections	335,035	274,000	282,000	320,000	(38,000)	340,000	20,000
Delinquent Taxes	831	555	700	800	(100)	700	(100)
C.C.D.W. Fees	227,140	133,740	137,500	200,000	(62,500)	177,150	(22,850)
Misc. Income	-	-	-	0	0	-	0
Sub-Total	14,866,722	4,642,604	14,400,763	14,934,725	(533,962)	15,862,629	927,904
Metro Gov. Split	(3,716,681)	(1,160,651)	(3,600,191)	(3,733,681)	133,491	(3,965,657)	(231,976)
75% Fees & Comm.	11,150,042	3,481,953	10,800,572	11,201,044	(400,472)	11,896,972	695,928
<b>Reimbursement Revenue</b>							
School Expense Reimb.	6,747,633	544,077	6,700,000	6,700,000	0	7,100,000	400,000
School Delinquent Reimb.	94,931	84,281	85,000	103,000	(18,000)	94,000	(9,000)
Interest Income	24,390	7,941	15,000	26,000	(11,000)	22,000	(4,000)
K.L.E.F.P.F. Reimburse.	941,339	780,505	950,000	900,000	50,000	1,020,000	120,000
Attending Courts	2,171,868	1,587,351	1,932,000	2,220,000	(288,000)	2,075,000	(145,000)
Court Security	284,164	191,801	195,000	365,000	(170,000)	250,000	(115,000)
Prisoner/Mental Transport	98,797	71,359	73,000	110,000	(37,000)	93,000	(17,000)
Holding Facility Reimb.	341,264	273,862	273,862	375,000	(101,138)	345,000	(30,000)
Process Serv Reimb.	16,937	12,814	13,000	25,000	(12,000)	25,000	0
Grant - Reimbursement	16,500	0	-	15,000	(15,000)	25,000	10,000
MIS Services	25,727	0	15,000	27,000	(12,000)	27,000	0
C.C.D.W. Reimb.	28,898	16,116	17,500	40,000	(22,500)	30,000	(10,000)
JCPS SRO Reimb.	320,000	140,000	140,000	320,000	(180,000)	480,000	160,000
Misc. Reimb.	29,869	43,248	43,500	45,000	(1,500)	45,000	0
Abandoned Property-State	0	-	-	0	0	-	0
JCSO Reimbursement	0	-	-	0	0	-	0
Prior Year Surplus/Deficit	0	0	-	0	0	-	0
Sub-Total	11,142,317	3,753,355	10,452,862	11,271,000	(818,138)	11,631,000	360,000

Attachment A

Sheriff John Aubrey 2018 - Submitted - Budget Requests

Prepared: 10/30/2018

ITEM	Dec. 31, 2016 FINAL	Oct. 1, 2017 Actual	Dec. 31, 2017 FORCAST	2017 Original Budget	2017 Variance	2018 Budget	2018 Changes
Total Operating Revenue	22,292,359	7,235,308	21,253,434	22,472,044	(1,218,610)	23,527,972	1,055,928
<u>Personnel Expenses</u>							
Salaries	12,174,401	9,036,619	12,800,000	13,380,807	580,807	13,515,697	134,890
Overtime	359,643	401,319	472,500	405,000	(67,500)	500,000	95,000
Retirement	2,819,648	1,974,700	2,900,000	2,916,030	16,030	2,972,069	56,039
Social Security	908,835	720,969	1,000,000	1,001,265	1,265	1,072,583	71,318
Health Insurance	2,094,528	1,497,341	2,200,000	2,236,466	36,466	2,340,680	104,214
Life Insurance	3,245	2,357	3,500	5,480	1,980	5,528	48
Sick Leave Conversion	68,791	65,241	80,000	100,000	20,000	110,000	10,000
Unemploy. Comp.	0	-	5,000	20,000	15,000	20,000	0
Acting Sgt/Lt/Capt.	0	0	2,500	5,000	2,500	5,000	0
Vacancy Credit	0	0	-	(849,869)	(849,869)	(803,948)	45,921
Worker's Compensation	272,268	272,268	272,268	280,000	7,732	280,000	0
End-of-Term Payroll	0	0	-	0	0	-	0
Total Payroll Expenses	18,701,358	13,970,813	19,735,768	19,500,179	(235,589)	20,017,610	517,431
<u>Operating Expenses</u>							
<u>Insurance Expenses</u>							
Auto Insurance	136,365	160,382	160,382	175,000	14,618	180,000	5,000
Property/Liability/Bonds	356,043	357,831	357,831	380,000	22,169	400,000	20,000
Insurance Claims	5,000	0	5,000	5,000	0	5,000	0
Sub-Total	497,408	518,213	523,213	560,000	36,787	585,000	25,000
<u>Contractual Services</u>							
Personal Services	25,412	22,174	30,000	50,000	20,000	50,000	0
Legal Services	34,766	40,483	50,000	75,000	25,000	90,000	15,000
Audit/Accounting	0	0	-	1,000	1,000	1,000	0
MIS Services	13,286	5,252	10,000	25,000	15,000	25,000	0
Other Contractual	0	0	-	0	0	-	0
Sub-Total	73,464	67,909	90,000	151,000	61,000	166,000	15,000
<u>Communications</u>							
Fixed Telephone	38,083	30,519	40,000	35,000	(5,000)	40,000	5,000
Mobile Telephone	42,881	30,615	45,000	45,000	0	45,000	0
Radio Page Services	0	-	-	300	300	300	0
Two-way Radio Charges	0	-	-	1,000	1,000	1,000	0

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ITEM	Dec. 31, 2016 FINAL	Oct. 1, 2017 Actual	Dec. 31, 2017 FORCAST	2017 Original Budget	2017 Variance	2018 Budget	2018 Changes
Communications Maint.	14,706	28,143	30,000	14,000	(16,000)	40,000	26,000
Sub-Total	95,670	89,277	115,000	95,300	(19,700)	126,300	31,000
<u>Equipment Maint.</u>							
Equipment Maintenance	838	7,020	10,000	2,000	(8,000)	10,000	8,000
Computer Maintenance	42,418	15,555	20,000	20,000	0	45,000	25,000
Computer Supplies	1,112	2,634	4,500	10,000	5,500	10,000	0
Office Equip. Rental	33,098	23,757	30,000	35,000	5,000	35,000	0
Other Equipment Rental	(1,377)	-	-	500	500	500	0
Sub-Total	76,089	48,966	64,500	67,500	3,000	100,500	33,000
<u>Facilities</u>							
Utilities	6,656	5,180	10,000	16,000	6,000	20,000	4,000
Custodial Services	0	0	-	1,000	1,000	1,000	0
Renovation Work	0	34	5,000	5,000	0	5,000	0
Rent. Land, Buildings	7,020	16,110	20,000	26,000	6,000	26,000	0
Sub-Total	13,676	21,324	35,000	48,000	13,000	52,000	4,000
<u>Vehicles</u>							
Vehicle Repair	277,055	231,240	300,000	325,000	25,000	375,000	50,000
Gas & Oil	294,578	226,532	300,000	350,000	50,000	375,000	25,000
Parking	164,840	101,730	170,000	175,000	5,000	185,000	10,000
Sub-Total	736,473	559,502	770,000	850,000	80,000	935,000	85,000
<u>Training</u>							
Training & Seminars	6,581	30,575	35,000	30,000	(5,000)	75,000	45,000
Ammunition	17,940	20,150	25,000	25,000	0	30,000	5,000
Travel Expenses	6,606	72,800	75,000	45,000	(30,000)	95,000	50,000
Sub-Total	31,127	123,525	135,000	100,000	(35,000)	200,000	100,000
<u>Supplies</u>							
Office Supplies	92,843	97,678	100,000	95,000	(5,000)	190,000	95,000
Operating Supplies	1,600	-	500	100	(400)	500	0
Postage/Mailing	221,235	46,521	225,000	235,000	10,000	250,000	15,000
Printing	72,224	61,274	75,000	85,000	10,000	90,000	5,000
Subscriptions	12,822	10,675	15,000	15,000	0	15,000	0
Uniforms	78,126	68,318	80,000	90,000	10,000	95,000	5,000
Sub-Total	478,850	284,466	495,500	520,100	24,600	640,500	120,400

Prepared by Terri Geraghty

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ITEM	Dec. 31, 2016 FINAL	Oct. 1, 2017 Actual	Dec. 31, 2017 FORCAST	2017 Original Budget	2017 Variance	2018 Budget	2018 Changes
<u>Miscellaneous Expenses</u>							
Physicals/Medicals	28,069	16,656	30,000	40,000	10,000	55,000	15,000
Advertising	2,484	1,022	3,000	5,000	2,000	7,500	2,500
Public Relations	0	-	500	500	0	500	0
Dues	15,604	300	15,000	17,000	2,000	25,000	8,000
Prof. Cert. Fees	0	0	-	-	0	-	0
Petty Cash	1,529	25	3,500	7,000	3,500	3,500	(3,500)
Discretionary Expense	25,000	25,000	25,000	25,000	0	25,000	0
Sub-Total	72,686	43,003	77,000	94,500	17,500	116,500	22,000
<b>Total Operating Expenses</b>	<b>2,075,442</b>	<b>1,756,185</b>	<b>2,305,213</b>	<b>2,486,400</b>	<b>181,187</b>	<b>2,921,800</b>	<b>435,400</b>
<u>Capital Expenditures</u>							
Computer Equipment	0	16,815	20,000	49,000	29,000	50,000	1,000
Automobiles	283,156	394,220	394,220	350,000	(44,220)	450,000	100,000
Office Equipment	3,650	1,914	5,000	15,000	10,000	15,000	0
Communications Equip.	(500)	(22,946)	-	20,000	20,000	20,000	0
Law Enforcement Equip.	10,133	3,728	10,000	50,000	40,000	50,000	0
Books	0	0	-	0	0	-	0
Total Capital Expend.	296,439	393,731	429,220	484,000	54,780	585,000	101,000
<b>Total Expenditures</b>	<b>21,073,239</b>	<b>16,120,729</b>	<b>22,470,201</b>	<b>22,470,579</b>	<b>378</b>	<b>23,524,410</b>	<b>1,053,831</b>
Net Inc/(Dec) to 75% Acct.	1,219,119	(8,885,421)	(1,216,767)	1,465	3,562	3,562	
Prior Year Surplus/Deficit	0	1,219,119	1,219,119	0	2,352	2,352	
Carry Forward for Term-to-Date	1,219,119	(7,666,302)	2,352	1,465	5,914	5,914	

ATTACHMENT A-1

TITLE	Ask	Slot	% Utilize	Maximum Monthly Salary	2018 No COLA Annual Salary	Monthly KLEIFFE	Clothing Allowance	Maximum Annual Salary	Haz (6) 31.55% Haz (6) 36.55%	Retirement Non (6) 19.18% Non (6) 23.18%	Less 8% or 5% Emp. Paid Ret.	Subtotal SS & Med.	6.20% Social Sec.	1.45% Medicare	Actual Health Ins. Mo.	Actual Health Ins. Yearly	Life Ins. \$1.00/mo.	Total
303 Deputy	230	4,235	78.45%	\$763,903.44	\$9,120,341.32	\$828,000.00	\$218,500.00	\$9,166,841.32		\$1,693,483.29	\$0.00	\$9,166,841.32	\$568,346.16	\$132,919.20	\$86,678.04	\$1,184,136.48	\$2,484.00	\$12,748,208.45
102 Sergeant	16	4,956	87.80%	\$69,619.14	\$750,429.62	\$68,000.00	\$17,000.00	\$835,429.62		\$292,818.08	\$0.00	\$835,429.62	\$51,796.64	\$12,113.73	\$4,355.12	\$172,455.12	\$204.00	\$1,364,817.19
105 Lieutenant	5	5,327	84.60%	\$22,533.90	\$245,406.76	\$20,000.00	\$5,000.00	\$270,406.76		\$94,777.57	\$0.00	\$270,406.76	\$16,765.22	\$3,920.56	\$4,355.12	\$26,462.24	\$60.00	\$438,191.89
107 Captain	2	5,927	87.59%	\$9,796.34	\$107,556.02	\$8,000.00	\$2,000.00	\$117,556.02		\$41,203.39	\$0.00	\$117,556.02	\$22,527.94	\$1,704.56	\$2,203.52	\$26,462.24	\$24.00	\$194,218.68
109 Major	5	7,175	84.40%	\$30,279.49	\$338,353.84	\$20,000.00	\$5,000.00	\$363,353.84		\$100,184.07	\$0.00	\$363,353.84	\$52,577.22	\$5,268.63	\$2,990.92	\$35,891.04	\$60.00	\$527,285.52
110 Lt. Colonel	1	8,550	93.96%	\$8,033.89	\$91,405.70	\$4,000.00	\$1,000.00	\$96,405.70		\$33,780.55	\$0.00	\$96,405.70	\$6,970.75	\$1,397.90	\$1,101.76	\$13,221.12	\$12.00	\$150,605.48
111 Colonel	1	9,850	88.76%	\$8,631.65	\$100,975.76	\$4,000.00	\$1,000.00	\$105,975.76		\$37,145.91	\$0.00	\$105,975.76	\$6,577.22	\$1,536.71	\$648.09	\$7,777.06	\$12.00	\$159,022.20
112 Sheriff	1	11,250	98.14%	\$11,040.61	\$132,489.72	\$0.00	\$0.00	\$132,489.72		\$46,437.65	\$0.00	\$132,489.72	\$8,214.36	\$1,921.10	\$0.00	\$0.00	\$12.00	\$189,074.83
204 Clerk	14	3,322	70.92%	\$2,985.02	\$395,820.28	\$0.00	\$0.00	\$395,820.28		\$79,914.95	\$0.00	\$395,820.28	\$24,540.86	\$5,739.39	\$10,447.19	\$125,366.28	\$156.00	\$631,537.76
206 Administrative	9	3,720	71.22%	\$23,843.55	\$286,122.56	\$0.00	\$0.00	\$286,122.56		\$45,538.68	\$0.00	\$286,122.56	\$17,778.39	\$4,148.78	\$5,401.77	\$64,821.24	\$84.00	\$418,454.85
302 Technical	19	3,726	73.62%	\$52,121.49	\$625,457.84	\$0.00	\$0.00	\$625,457.84		\$132,471.97	\$0.00	\$625,457.84	\$38,778.39	\$9,069.14	\$12,007.46	\$144,089.52	\$228.00	\$950,094.86
304 Seasonal	9	2,781	42.71%	\$10,690.88	\$128,290.50	\$0.00	\$0.00	\$128,290.50		\$0.00	\$0.00	\$128,290.50	\$7,954.01	\$1,860.21	\$0.00	\$0.00	\$0.00	\$138,104.72
210 Specialist	5	4,923	79.90%	\$19,667.78	\$236,013.36	\$0.00	\$0.00	\$236,013.36		\$49,987.63	\$0.00	\$236,013.36	\$14,632.83	\$3,422.19	\$3,620.32	\$43,443.84	\$60.00	\$347,555.85
103 Supervisor III	1	4,909	76.47%	\$3,753.68	\$45,044.16	\$0.00	\$0.00	\$45,044.16		\$9,540.35	\$0.00	\$45,044.16	\$653.14	\$653.14	\$648.09	\$7,777.06	\$12.00	\$65,819.47
104 Supervisor II	3	5,174	70.67%	\$10,969.16	\$131,629.92	\$0.00	\$0.00	\$131,629.92		\$27,879.22	\$0.00	\$131,629.92	\$8,161.06	\$2,788.69	\$1,944.27	\$23,331.24	\$36.00	\$192,946.07
106 Supervisor I	3	6,757	79.05%	\$16,026.96	\$192,323.52	\$0.00	\$0.00	\$192,323.52		\$40,734.12	\$0.00	\$192,323.52	\$11,924.06	\$2,775.63	\$1,101.76	\$13,221.12	\$12.00	\$271,137.63
113 Exe. Sect.	1	5,466	81.55%	\$4,457.62	\$53,491.44	\$0.00	\$0.00	\$53,491.44		\$11,329.49	\$0.00	\$53,491.44	\$3,316.47	\$775.63	\$1,694.73	\$20,336.76	\$24.00	\$82,146.14
114 Director	2	9,950	79.94%	\$15,908.00	\$190,896.00	\$0.00	\$0.00	\$190,896.00		\$40,431.77	\$0.00	\$190,896.00	\$11,835.55	\$2,767.99	\$1,191.09	\$20,336.76	\$24.00	\$266,292.08
115 Chief Examiner	1	7,276	94.08%	\$6,845.34	\$82,144.08	\$0.00	\$0.00	\$82,144.08		\$17,388.12	\$0.00	\$82,144.08	\$5,092.83	\$1,191.09	\$648.09	\$7,777.06	\$12.00	\$113,615.30
328				\$1,121,306.12	\$12,254,197.40	\$952,000.00	\$249,500.00	\$13,455,697.40		\$2,795,066.80	\$0.00	\$13,455,697.40	\$3,720.00	\$870.00	\$163,806.66	\$1,965,679.92	\$3,528.00	\$19,249,332.97
								\$60,000.00		\$1,752.50			\$3,720.00	\$72.50				\$64,990.00
										\$175,250.00			\$31,000.00	\$7,250.00				\$218,500.00
											\$0.00	\$13,455,697.40	\$869,283.24	\$203,300.11	\$163,806.66	\$2,340,679.92	\$5,528.00	\$19,905,557.97
																		\$2,000.00
																		\$19,906,557.97
																		\$500,000.00
																		\$280,000.00
																		\$20,017,610.08
																		\$20,411,557.97
																		\$803,947.89
																		\$110,000.00
																		\$20,000.00
																		\$280,000.00
																		\$20,017,610.08
																		\$20,411,557.97
																		\$803,947.89
																		\$110,000.00
																		\$20,000.00
																		\$280,000.00
																		\$20,017,610.08