

Jefferson County Sheriff's Office  
2016 Budget Authorization Request

**Col. John E. Aubrey, Sheriff**  
November 16, 2015

## Introduction and Summary 2016

The Jefferson County Sheriff's Office seeks the approval of the Metro Council for its 2016 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 2016 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. Beginning in January 2016, a new section of KRS 456 will take effect which allows 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. It is anticipated that the number of protective orders that the Sheriff's Office will be required to serve will increase substantially.

### 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. KRS 134.480(2). 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 the banks approved by the Metro Council.

For the 2015-2016 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 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. 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 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 2016.

### 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 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 7-1-2014 and revised rates will be applicable for 7-1-2016. 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. We have held steady on the employer's cost for health insurance. 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 2016. This is composed of 264 sworn positions and 64 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 32.95 percent of salary for employees in the hazardous system and 17.06 percent for our civilian employees. The contribution rates starting 7-1-2016 are projected to be 33.00% for hazardous employees and 18.00% for non-hazardous employees.

HB 364 created new sections to KRS Chapter 15 and 70 to 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, less the employee's retirement contribution 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 2016. The Sheriff's Office also provides life insurance for all employees at a cost of \$ 5456.00.

### 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 2016 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 2016 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 \$ 30,000 for legal representation during 2016. 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 2016 that are listed in the following budget items.

### Renovation Work

We are budgeting \$ 4,000 in 2016 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). This budget item is designed to continue and enhance the successes that were achieved in 2013 and 2014.

### 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 2016 we have budgeted \$250,000 for vehicles.

### Office Equipment

We will need to continue upgrading the office equipment in our Office and this need is reflected in our 2016 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 2016 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 generally remained flat for the last few years with only minimal growth projected for 2016. This budget reflects the reality of the same situation where revenue is projected to be slightly more than projected expenses. Our goal is to remove all deficits by the end of my fifth term and this budget reflects that objective.



**Attachment A**

**Sheriff John Aubrey 2016 - Submitted - Budget Requests**

**Prepared: 11/16/2015**

ITEM	Dec. 31, 2014 FINAL	Oct. 1, 2015 Actual	Dec. 31, 2015 FORCAST	2015 Original Budget	2015 Variance	2016 Budget	2016 Changes
<b>Fees &amp; Commissions</b>							
Tax Commissions	9,415,156	904,421	9,978,633	9,689,392	289,241	9,900,000	210,608
Add on Fees	1,207,706	1,166,965	1,166,965	1,250,000	(83,035)	1,175,000	(75,000)
Delinquent Commission and Add-on Fee	905,027	761,640	830,000	950,000	(120,000)	875,000	(75,000)
Telecomm. Tax Comm	151,279	113,459	151,279	151,279	0	151,279	0
Execution Fees	4,836	6,432	8,400	9,806	(1,406)	10,000	194
Process Fees	1,784,931	1,314,313	1,741,000	1,950,000	(209,000)	1,800,000	(150,000)
Auto Inspections	288,736	240,475	300,000	285,000	15,000	310,000	25,000
Delinquent Taxes	2,399	809	1,100	1,906	(806)	2,000	94
C.C.D.W. Fees	153,743	124,020	166,000	145,000	21,000	170,000	25,000
Misc. Income	-	-	-	0	0	-	0
Sub-Total	13,913,813	4,632,533	14,343,377	14,432,383	(89,006)	14,393,279	(39,104)
Metro Gov. Split	(3,478,453)	(1,158,133)	(3,585,844)	(3,608,096)	(22,252)	(3,598,320)	9,776
75% Fees & Comm.	10,435,359	3,474,400	10,757,532	10,824,287	(66,755)	10,794,959	(29,328)
<b>Reimbursement Revenue</b>							
School Expense Reimb.	6,056,131	548,322	6,335,000	6,281,769	53,231	6,400,000	118,231
School Delinquent Reimb.	71,023	92,919	115,000	85,000	30,000	102,799	17,799
Interest Income	23,398	8,170	25,000	21,795	3,205	25,000	3,205
K.L.E.F.P.F. Reimburse.	906,786	556,959	767,000	845,000	(78,000)	840,000	(5,000)
Attending Courts	2,247,061	1,388,068	2,205,000	2,075,000	130,000	2,220,000	145,000
Court Security	458,975	191,161	300,000	454,024	(154,024)	400,000	(54,024)
Prisoner/Mental Transport	132,311	84,831	110,000	117,000	(7,000)	110,000	(7,000)
Holding Facility Reimb.	615,963	223,286	326,444	375,000	(48,556)	492,000	117,000
Grant - Reimbursement	0	0	-	12,500	(12,500)	12,500	0
MIS Services	26,380	0	26,380	26,501	(121)	27,000	500
C.C.D.W. Reimb.	38,460	24,031	31,481	35,000	(3,519)	40,000	5,000
JCPS SRO Reimb.	480,000	160,000	320,000	160,000	160,000	320,000	160,000
Misc. Reimb.	33,155	40,338	45,000	45,000	0	45,000	0
Abandoned Property-State	0	0	-	100	(100)	100	0
JCSO Reimbursement	0	0	-	100	(100)	100	0
Prior Year Surplus/Deficit	0	0	-	0	0	-	0
Sub-Total	11,089,642	3,318,086	10,606,305	10,533,789	72,517	11,034,499	500,710
Total Operating Revenue	21,525,002	6,792,485	21,363,837	21,358,076	5,762	21,829,458	471,382

ITEM	Dec. 31, 2014 FINAL	Oct. 1, 2015 Actual	Dec. 31, 2015 FORCAST	2015 Original Budget	2015 Variance	2016 Budget	2016 Changes
<u>Personnel Expenses</u>							
Salaries	11,514,674	9,286,099	12,000,000	12,446,768	446,768	12,879,516	432,748
Overtime	349,949	298,780	300,000	405,000	105,000	405,000	0
Retirement	3,567,750	2,488,430	3,425,000	3,478,876	53,876	3,043,990	(434,886)
Social Security	845,780	669,178	850,000	922,723	72,723	961,620	38,897
Health Insurance	2,323,858	1,813,364	2,317,000	2,453,101	136,101	2,307,101	(146,000)
Life Insurance	4,039	2,233	2,978	4,573	1,595	5,456	883
Sick Leave Conversion	3,025	96,119	100,000	25,000	(75,000)	25,000	0
Unemploy. Comp.	10,426	-	5,000	20,000	15,000	15,000	(5,000)
Acting Sgt/Lt/Capt.	0	0	-	5,000	5,000	5,000	0
Vacancy Credit	0	0	-	(1,384,000)	(1,384,000)	(1,082,249)	301,751
Worker's Compensation	189,771	191,075	191,075	204,806	13,731	204,806	0
End-of-Term Payroll	0	0	-	0	0	-	0
Total Payroll Expenses	18,809,272	14,845,278	19,191,053	18,581,847	(609,206)	18,770,240	188,394
<u>Operating Expenses</u>							
<u>Insurance Expenses</u>							
Auto Insurance	146,246	145,966	145,966	170,000	24,034	150,000	(20,000)
Property/Liability/Bonds	375,235	343,390	343,390	400,000	56,611	380,000	(20,000)
Insurance Claims	5,000	0	5,000	5,000	0	5,000	0
Sub-Total	526,481	489,355	494,355	575,000	80,645	535,000	(40,000)
<u>Contractual Services</u>							
Personal Services	78,209	39,625	45,000	50,000	5,000	50,000	0
Legal Services	51,852	10,439	15,000	30,000	15,000	30,000	0
Audit/Accounting	0	0	-	1,000	1,000	1,000	0
MIS Services	21,368	3,992	9,000	17,000	8,000	17,000	0
Other Contractual	0	0	-	0	0	-	0
Sub-Total	151,429	54,056	69,000	98,000	29,000	98,000	0
<u>Communications</u>							
Fixed Telephone	30,301	22,667	28,000	35,000	7,000	35,000	0
Mobile Telephone	50,760	28,415	35,000	48,070	13,070	55,000	6,930
Radio Page Services	138	-	300	300	0	300	0
Two-way Radio Charges	0	-	1,000	1,000	0	1,000	0
Communications Maint.	7,531	5,419	7,500	12,000	4,500	12,000	0

**Attachment A**

**Sheriff John Aubrey 2016 - Submitted - Budget Requests**

**Prepared: 11/16/2015**

ITEM	Dec. 31, 2014 FINAL	Oct. 1, 2015 Actual	Dec. 31, 2015 FORCAST	2015 Original Budget	2015 Variance	2016 Budget	2016 Changes
<b>Sub-Total</b>	88,729	56,501	71,800	96,370	24,570	103,300	6,930
<u>Equipment Maint.</u>							
Equipment Maintenance	1,237	198	1,000	2,000	1,000	2,000	0
Computer Maintenance	40,625	4,286	20,000	40,000	20,000	30,000	(10,000)
Computer Supplies	10,696	4,239	10,000	15,000	5,000	15,000	0
Office Equip. Rental	28,019	19,736	25,000	30,000	5,000	35,000	5,000
Other Equipment Rental	(16)	(2,211)	500	0	(500)	500	500
<b>Sub-Total</b>	80,560	26,247	56,500	87,000	30,500	82,500	(4,500)
<u>Facilities</u>							
Utilities	11,025	6,240	10,000	14,000	4,000	14,000	0
Custodial Services	0	0	-	1,000	1,000	1,000	0
Renovation Work	0	0	-	4,000	4,000	4,000	0
Rent, Land, Buildings	11,220	3,510	11,220	15,000	3,780	15,000	0
<b>Sub-Total</b>	22,245	9,750	21,220	34,000	12,780	34,000	0
<u>Vehicles</u>							
Vehicle Repair	359,200	119,829	330,000	310,000	(20,000)	350,000	40,000
Gas & Oil	465,444	249,740	365,000	450,000	85,000	375,000	(75,000)
Parking	166,150	94,020	167,000	170,000	3,000	170,000	0
<b>Sub-Total</b>	990,794	463,589	862,000	930,000	68,000	895,000	(35,000)
<u>Training</u>							
Training & Seminars	30,583	15,035	20,000	31,000	11,000	25,000	(6,000)
Ammunition	20,680	5,638	20,000	16,000	(4,000)	20,000	4,000
Travel Expenses	92,003	(195)	6,000	35,000	29,000	35,000	0
<b>Sub-Total</b>	143,267	20,478	46,000	82,000	36,000	80,000	(2,000)
<u>Supplies</u>							
Office Supplies	85,547	42,270	75,000	78,000	3,000	78,000	0
Operating Supplies	(560)	-	100	0	(100)	100	100
Postage/Mailing	262,609	44,789	230,000	230,000	0	240,000	10,000
Printing	50,322	24,980	69,000	69,000	0	69,000	0
Subscriptions	8,534	9,159	12,200	9,500	(2,700)	12,000	2,500
Uniforms	44,002	29,993	50,000	80,000	30,000	65,000	(15,000)
<b>Sub-Total</b>	450,455	151,191	436,300	466,500	30,200	464,100	(2,400)

ITEM	Dec. 31, 2014 FINAL	Oct. 1, 2015 Actual	Dec. 31, 2015 FORCAST	2015 Original Budget	2015 Variance	2016 Budget	2016 Changes
<u>Miscellaneous Expenses</u>							
Physicals/Medicals	15,934	22,350	31,000	25,000	(6,000)	30,000	5,000
Advertising	1,338	2,570	3,200	3,000	(200)	3,000	0
Public Relations	0	-	500	500	0	500	0
Dues	18,551	595	2,000	22,000	20,000	10,000	(12,000)
Prof. Cert. Fees	0	0	-	0	0	-	0
Petty Cash	3,146	5,483	7,500	4,000	(3,500)	7,000	3,000
Discretionary Expense	25,000	25,000	25,000	25,000	0	25,000	0
Sub-Total	63,969	55,999	69,200	79,500	10,300	75,500	(4,000)
<b>Total Operating Expenses</b>	<b>2,517,931</b>	<b>1,327,166</b>	<b>2,126,375</b>	<b>2,448,370</b>	<b>321,995</b>	<b>2,367,400</b>	<b>(80,970)</b>
<u>Capital Expenditures</u>							
Computer Equipment	25,706	16,796	49,000	49,000	0	49,000	0
Automobiles	143,744	224,566	250,000	200,000	(50,000)	250,000	50,000
Office Equipment	13,165	0	10,000	15,000	5,000	15,000	0
Communications Equip.	(8,917)	(24,198)	20,000	20,000	0	20,000	0
Law Enforcement Equip.	7,381	(1,679)	25,000	50,000	25,000	50,000	0
Books	0	0	-	0	0	-	0
Total Capital Expend.	181,080	215,485	354,000	334,000	(20,000)	384,000	50,000
<b>Total Expenditures</b>	<b>21,508,283</b>	<b>16,387,929</b>	<b>21,671,428</b>	<b>21,364,217</b>	<b>(307,212)</b>	<b>21,521,640</b>	<b>157,424</b>
Net Inc/(Dec) to 75% Acct.	<b>16,719</b>	<b>(9,595,443)</b>	<b>(307,591)</b>	<b>(6,141)</b>		<b>307,818</b>	
Prior Year Surplus/Deficit	<b>(11,576)</b>	<b>0</b>	<b>-</b>	<b>0</b>		<b>(307,591)</b>	
Carry Forward for Term-to-Date	<b>5,143</b>	<b>(9,595,443)</b>	<b>(307,591)</b>	<b>(6,141)</b>		<b>227</b>	

**ATTACHMENT A-1**

TITLE	Ask	Slot	% Utilize	Maximum Monthly Salary	2016 No COLA Annual Salary	Monthly KLEPPE	Clothing Allowance	Maximum Annual Salary	Retirement	Emp. Paid REL or 5%	Subtotal SS & Med.	6.20% Social Sec.	1.45% Medicare	Actual Health Ins. Mo.	Actual Health Ins. Yearly	Life Ins.	Total
303 Deputy	232	4,112	75.99%	\$724,941.84	\$7,860,702.08	\$623,100.00	\$215,500.00	\$8,689,302.08	\$1,918,730.11	\$465,499.34	\$8,233,802.74	\$510,495.77	\$119,390.14	\$118,202.10	\$1,418,425.20	\$0.80/lmo.	\$12,668,755.30
102 Sergeant	16	4,812	82.72%	\$63,689.80	\$698,677.54	\$49,600.00	\$16,000.00	\$764,277.54	\$252,020.52	\$61,142.20	\$703,135.34	\$43,594.39	\$10,195.46	\$14,401.75	\$72,821.20	\$192.00	\$1,243,100.91
105 Lieutenant	5	5,172	84.22%	\$21,779.12	\$240,849.40	\$15,500.00	\$5,000.00	\$240,411.45	\$66,179.96	\$20,907.95	\$240,411.45	\$14,907.37	\$3,486.40	\$3,960.80	\$42,729.60	\$60.00	\$408,712.74
107 Captain	2	5,430	87.10%	\$9,458.79	\$105,305.52	\$6,200.00	\$2,000.00	\$113,505.52	\$37,428.45	\$0,080.44	\$104,425.08	\$6,474.35	\$1,514.16	\$2,077.00	\$24,924.00	\$24.00	\$183,870.48
109 Major	6	6,871	87.32%	\$35,999.41	\$407,392.96	\$18,600.00	\$6,000.00	\$431,992.96	\$142,449.68	\$34,559.44	\$397,433.52	\$24,640.88	\$5,762.79	\$4,122.74	\$49,472.88	\$72.00	\$654,391.18
110 Lt. Colonel	1	8,198	94.33%	\$7,732.94	\$88,695.22	\$3,100.00	\$1,000.00	\$92,795.22	\$30,599.22	\$8,406.38	\$86,371.60	\$5,293.04	\$1,237.89	\$1,068.24	\$12,818.88	\$12.00	\$142,756.25
111 Colonel	1	9,950	88.01%	\$8,756.65	\$100,979.76	\$3,100.00	\$1,000.00	\$105,079.76	\$34,650.05	\$0,000.00	\$117,057.92	\$5,993.75	\$1,401.76	\$623.14	\$7,477.68	\$12.00	\$154,615.00
204 Clerk	14	3,226	94.73%	\$10,657.42	\$127,889.04	\$0.00	\$0.00	\$127,889.04	\$42,171.41	\$10,231.12	\$117,657.92	\$7,294.79	\$1,706.04	\$0.00	\$0.00	\$12.00	\$179,073.28
206 Administrative	17	3,612	72.15%	\$32,585.35	\$391,024.22	\$0.00	\$0.00	\$391,024.22	\$62,359.40	\$17,788.48	\$373,237.74	\$23,140.74	\$5,411.95	\$9,451.28	\$113,415.38	\$144.00	\$595,495.66
302 Technical	7	3,618	91.82%	\$23,215.79	\$278,589.52	\$0.00	\$0.00	\$278,589.52	\$44,870.34	\$10,883.12	\$267,706.40	\$16,597.80	\$3,881.74	\$5,927.40	\$71,128.80	\$84.00	\$445,152.20
304 Seasonal	9	2,700	83.66%	\$51,453.35	\$617,440.20	\$0.00	\$0.00	\$617,440.20	\$108,237.27	\$30,872.01	\$586,568.19	\$36,367.23	\$8,505.24	\$14,377.78	\$172,533.36	\$228.00	\$943,311.29
210 Specialist	5	4,780	43.12%	\$10,478.84	\$125,746.02	\$0.00	\$0.00	\$125,746.02	\$0.00	\$0.00	\$125,746.02	\$7,796.25	\$1,823.32	\$0.00	\$0.00	\$0.00	\$135,365.59
103 Supervisor III	3	3,681	76.90%	\$18,379.50	\$220,554.00	\$0.00	\$0.00	\$220,554.00	\$38,863.12	\$11,027.70	\$209,526.30	\$12,990.63	\$3,038.13	\$3,489.63	\$41,875.56	\$60.00	\$317,181.44
104 Supervisor II	2	4,208	79.09%	\$8,734.04	\$104,808.48	\$0.00	\$0.00	\$104,808.48	\$18,372.93	\$5,240.42	\$99,568.06	\$6,173.22	\$1,443.74	\$1,869.42	\$22,433.04	\$36.00	\$153,267.40
106 Supervisor I	4	6,528	82.60%	\$6,951.80	\$83,421.60	\$0.00	\$0.00	\$83,421.60	\$14,623.81	\$4,171.08	\$79,250.52	\$4,913.53	\$1,149.13	\$1,638.18	\$19,688.16	\$24.00	\$123,790.23
113 Exe. Sect.	1	5,307	71.20%	\$18,592.38	\$223,108.56	\$0.00	\$0.00	\$223,108.56	\$39,110.93	\$11,155.43	\$211,953.13	\$13,141.09	\$3,073.32	\$2,492.56	\$29,910.72	\$48.00	\$308,392.63
114 Director	1	9,950	79.54%	\$4,221.20	\$50,654.40	\$0.00	\$0.00	\$50,654.40	\$8,879.72	\$2,532.72	\$48,121.68	\$3,963.54	\$697.76	\$1,068.24	\$12,818.88	\$12.00	\$76,046.30
115 Chief Examiner	1	7,065	77.39%	\$7,700.00	\$92,400.00	\$0.00	\$0.00	\$92,400.00	\$16,197.72	\$4,620.00	\$87,780.00	\$5,442.36	\$1,272.81	\$1,015.04	\$12,180.48	\$12.00	\$127,603.37
			89.15%	\$6,298.16	\$75,577.92	\$0.00	\$0.00	\$75,577.92	\$3,778.90	\$3,778.90	\$71,799.02	\$4,451.54	\$1,041.09	\$623.14	\$7,477.68	\$12.00	\$101,809.03
				\$1,071,626.37	\$11,893,816.44	\$719,200.00	\$246,500.00	\$12,859,516.44	\$2,908,793.43	\$719,318.35	\$12,140,198.09	\$752,692.28	\$176,032.87	\$186,008.44	\$2,232,101.28	\$3,456.00	\$18,932,592.30
								\$20,000.00			\$1,240.00	\$290.00	\$290.00				\$21,530.00
											\$310.00	\$72.50					\$2,031.25
											\$25,110.00	\$5,872.50					\$75,000.00
																	\$2,000.00
																	\$19,197,684.80
																	\$5,000.00
																	\$405,000.00
																	\$19,807,684.80

TITLE	Filled	Vacant	Projected Acting Sg/Lt/Capt Benefits:	Projected Vacation Payout:	Projected Overtime Benefits:	Health Ins Increase and Waivers Denied:	Annual Adj Life Ins:	Total:
303 Deputy	219	13	\$11,893,816.44	\$246,500.00	\$12,859,516.44	\$12,140,198.09	\$12,859,516.44	\$12,859,516.44
102 Sergeant	16	0						
105 Lieutenant	3	0						
107 Captain	2	0						
109 Major	5	1						
110 Lt. Colonel	1	0						
111 Colonel	1	0						
112 Sheriff	1	0						
204 Clerk	9	0						
206 Administrative	7	0						
302 Technical	3	0						
304 Seasonal	3	6						
210 Specialist	5	0						
103 Supervisor III	2	1						
104 Supervisor II	2	0						
106 Supervisor I	4	0						
113 Exe. Sect.	1	0						
114 Director	1	0						
115 Chief Examiner	1	0						
	299	29						

TITLE	Base Payroll:	Projected Acting Sg/Lt/Capt:	Projected Overtime:	Total:
303 Deputy	\$19,197,684.80	\$2,307,101.28	\$5,456.00	\$19,197,684.80
102 Sergeant	\$25,000.00	\$2,000.00	\$0.00	\$27,000.00
105 Lieutenant	\$20,000.00	\$2,000.00	\$0.00	\$22,000.00
107 Captain	\$204,806.00	\$204,806.00	\$0.00	\$409,612.00
109 Major	\$19,607,684.80	\$19,607,684.80	\$0.00	\$39,215,369.60
110 Lt. Colonel	\$1,062,248.65	\$1,062,248.65	\$0.00	\$2,124,497.30
111 Colonel	\$25,000.00	\$25,000.00	\$0.00	\$50,000.00
112 Sheriff	\$20,000.00	\$20,000.00	\$0.00	\$40,000.00
204 Clerk	\$204,806.00	\$204,806.00	\$0.00	\$409,612.00
206 Administrative	\$18,775,242.15	\$18,775,242.15	\$0.00	\$37,550,484.30
302 Technical	\$19,607,684.80	\$19,607,684.80	\$0.00	\$39,215,369.60
304 Seasonal	\$1,062,248.65	\$1,062,248.65	\$0.00	\$2,124,497.30
210 Specialist	\$25,000.00	\$25,000.00	\$0.00	\$50,000.00
103 Supervisor III	\$20,000.00	\$20,000.00	\$0.00	\$40,000.00
104 Supervisor II	\$20,000.00	\$20,000.00	\$0.00	\$40,000.00
106 Supervisor I	\$204,806.00	\$204,806.00	\$0.00	\$409,612.00
113 Exe. Sect.	\$19,607,684.80	\$19,607,684.80	\$0.00	\$39,215,369.60
114 Director	\$1,062,248.65	\$1,062,248.65	\$0.00	\$2,124,497.30
115 Chief Examiner	\$25,000.00	\$25,000.00	\$0.00	\$50,000.00
	\$19,607,684.80	\$19,607,684.80	\$0.00	\$39,215,369.60