

Jefferson County Sheriff's Office
2015 Budget Authorization Request

Col. John E. Aubrey, Sheriff
November 12, 2014

Introduction and Summary2015

The Jefferson County Sheriff's Office seeks the approval of the Metro Council for its 2015 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 2015 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 and Add-on Fees

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, 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:

Due to a major rewrite of the property tax collection laws that are contained in HB262 of the 2009 Legislative session, the 10% of the first \$5,000.00 has been repealed. There are several other provisions and they will be referred to as HB262 changes.

Kentucky and Consolidated Local Government rates are covered in KRS 134.119. Urban Service District: are covered in KRS 133.220(2) and KRS 65.192(8). These statutes pertain to the billing and collection of district taxes. This collection procedure has the same commission rate as KRS 134.119(2). This is the commission rate for all district taxes unless there is a statutory fee to the contrary.

Fire: 1% of total amount collected. KRS 75.040(4).

Add-on Fee: The Sheriff's Office is entitled to an added 10% fee when 10% penalty collection begins. KRS 134.119(7).

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 and is expected to continue indefinitely.

Delinquent Commission & Add-on Fee

As part of HB262, a new section of KRS 134.122(2) (d) was created to allow for the Sheriff's commission and add-on fee to become part of the Certificate of Delinquency. This provision became effective immediately in Jefferson County for 2009 and will be effective statewide for all years thereafter. We have budgeted nothing for Advertising Fees for 2015 because HB262 moved the advertising from the Sheriff's Office to the County Clerk's Office.

Execution Fees

The fee is based on the sale of property or the collection of money based on judgments issued by the courts. The fee is a sliding scale base on a 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.

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 fee of \$5 for this certification and a \$10 trip fee if the inspector is required to make a trip to a location other than the sheriff's inspection station. The \$10 trip fee applies only to the first car inspected. KRS 186A.115(b) and (c) covers our inspection fees. 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 improvement was funded from our budget and not Metro's even though Metro is required by KRS 134.160(1) to do this. We also have four (4) inspection sites located with 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). Due to a change in the law, the County Clerk can now sell the delinquent roll to commercial interests. With this change, the Sheriff's Office will

receive the delinquent commissions in the year sold and not the year when the tax bill is paid. This will produce 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. The law creating the application process took effect October 1, 1996. Starting in July 2000, the permits are good for five (5) years before renewal. We have adjusted our 2015 revenue projections to reflect the number of new applications and anticipated renewals.

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 and is not to exceed four percent.

The Sheriff's Office retains the statutory minimum reimbursement of one and one-half percent (1.5%) of school tax receipts.

School Delinquent Reimbursement

As part of HB262, a new section of KRS 134.122(2) (d) was created to allow for the Sheriff's commission and add-on fee to become part of the Certificate of Delinquency. This provision became effective immediately in Jefferson County for 2009 and will be effective statewide for all years thereafter. As such, the portion of the Sheriff's reimbursement that pertains to the school's reimbursement rate on the Certificate of Delinquency is contained in this category.

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 2014-2015 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

Frankfort reimburses the Sheriff's Office for 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 the 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. As of September 30, 2014, the Sheriff's Office had \$ 3,706,135.00 more in expenses than received in revenue.

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. We are concerned that the County Attorney's Traffic School Program has had a negative effect on these funds, and are working to resolve this issue.

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 4th floor of the Hall of Justice. The current MOU allows a staffing level of nine (9) deputies and one (1) sergeant because the number of prisoners processed through this facility has more than doubled since 2002 to approximately 60,000 prisoners. 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 2015.

IS Services

The Sheriff's Office does tax billing 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. This amount has been budgeted for 2015.

Miscellaneous Reimbursement

This represents payments for reproducing tax bills for mortgage companies plus the sale of office property that is excess or obsolete. We also apply reimbursements that are older than one (1) year from date of payment to this category.

Abandoned Property – State

This item consists of abandoned money paid to us by the State Treasurer's abandoned property fund. The State Auditor told us the proper way to account for this was 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 we think will be applicable for 7-1-2015. 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 2015. 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 35.70 percent of salary for employees in the hazardous system and 18.89 percent for our civilian employees. The contribution rates starting 7-1-2015 are projected to be 34.31% for hazardous employees and 17.67% 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 2015. The Sheriff's Office also provides life insurance for all employees at a cost of \$4,573.00.

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 2015 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 2015 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 2015. 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 2015 that are listed in the following budget items.

Renovation Work

We are budgeting \$ 4,000 in 2015 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 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). 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 are looking at the feasibility of adding more MDTs to our vehicles.

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 2015 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 2015 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 2015 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 2015. 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 term and this budget reflects that objective.

ITEM	Dec. 31, 2013	Oct 1, 2014	Dec. 31, 2014	2014	2014	2015	2015
	FINAL	Actual	FORCAST	Original Budget	Variance	Budget	Changes
Fees & Commissions							
Tax Commissions	9,496,953	671,998	9,468,592.94	9,786,224	(317,631)	9,689,391.92	(96,832)
Add on Fees	1,272,455	1,206,641	1,206,644.43	1,270,000	(63,356)	1,250,000.00	(20,000)
Delinquent Commission and Add-on Fee	1,086,694	791,708	918,116.20	1,110,000	(191,884)	950,000.00	(160,000)
Telecomm. Tax Comm	151,279	113,459	151,278.60	151,279	(0)	151,278.60	(0)
Execution Fees	12,201	3,698	9,806.39	10,000	(194)	9,806.39	(194)
Process Fees	1,881,291	1,344,834	1,783,996.82	2,000,000	(216,003)	1,950,000.00	(50,000)
Auto Inspections	276,310	216,451	282,306.00	280,000	2,306	285,000.00	5,000
Delinquent Taxes	1,642	1,680	1,906.02	5,000	(3,094)	1,906.02	(3,094)
C.C.D.W. Fees	149,540	114,683	139,363.00	125,000	14,363	145,000.00	20,000
Misc. Income	-	-	-	100	(100)	-	(100)
Sub-Total	14,328,365	4,465,152	13,962,010	14,737,603	(775,593)	14,432,383	(305,220)
Metro Gov. Split	(3,582,091)	(1,116,288)	(3,490,503)	(3,684,401)	(193,898)	(3,608,096)	76,305
75% Fees & Comm.	10,746,274	3,348,864	10,471,508	11,053,202	(581,694)	10,824,287	(228,915)
Reimbursement Revenue							
School Expense Reimb.	6,157,760	392,786	6,184,256	6,257,340	(73,084)	6,281,769	24,429
School Delinquent Reimb.	82,131	62,038	72,051	101,000	(28,949)	85,000	(16,000)
Interest Income	21,355	7,590	21,795	25,000	(3,205)	21,795	(3,205)
K.L.E.F.P.F. Reimburse.	846,086	628,358	905,423	830,000	75,423	845,000	15,000
Attending Courts	1,997,724	1,576,552	2,197,699	2,070,000	127,699	2,075,000	5,000
Court Security	525,321	338,032	482,008	500,000	(17,992)	454,024	(45,976)
Prisoner/Mental Transport	108,232	90,485	124,998	110,000	14,998	117,000	7,000
Holding Facility Reimb.	508,908	373,312	500,000	520,000	(20,000)	375,000	(145,000)
Grant - Reimbursement	0	12,500	12,500	100	12,400	12,500	12,400
MIS Services	26,592	0	26,592	31,000	(4,408)	26,500	(4,500)
C.C.D.W. Reimb.	38,217	28,847	34,920	25,000	9,920	35,000	10,000
JCPS SRO Reimb.	0	320,000	480,000	320,000	160,000	160,000	(160,000)
Misc. Reimb.	24,414	28,273	43,000	24,000	19,000	45,000	21,000
Abandoned Property-State	0	0	0	100	(100)	100	0
JCSO Reimbursement	0	0	0	100	(100)	100	0
Prior Year Surplus/Deficit	0	0	0	0	0	0	0
Sub-Total	10,336,740	3,858,773	11,085,242	10,813,640	271,602	10,533,789	(279,851)
Total Operating Revenue	21,083,014	7,207,637	21,556,750	21,866,842	(310,093)	21,358,076	(508,767)

ITEM	Dec. 31, 2013 FINAL	Oct. 1, 2014 Actual	Dec. 31, 2014 FORCAST	2014 Original Budget	2014 Variance	2015 Budget	2015 Changes
Personnel Expenses							
Salaries	11,229,052	8,628,523	11,504,698	12,184,607	679,909	12,446,768	262,161
Overtime	255,418	364,018	260,357	237,000	(23,357)	405,000	168,000
Retirement	3,715,558	2,728,631	3,638,174	3,769,927	131,753	3,478,876	(291,051)
Social Security	829,105	635,714	847,619	887,924	40,305	922,723	34,799
Health Insurance	2,303,632	1,740,668	2,320,891	2,409,469	88,578	2,453,101	43,632
Life Insurance	4,070	3,039	4,052	6,245	2,193	4,573	(1,672)
Sick Leave Conversion	16,271	3,025	20,000	25,000	5,000	25,000	0
Unemploy. Comp.	4,701	5,213	11,000	20,000	9,000	20,000	0
Acting Sgt/L/Capt.	0	0	0	5,000	5,000	5,000	0
Vacancy Credit	0	0	0	(831,970)	(831,970)	(1,384,000)	(552,031)
Worker's Compensation	64,549	196,236	196,236	204,806	8,570	204,806	0
End-of-Term Payroll	0	0	0	0	0	0	0
Total Payroll Expenses	18,422,355	14,305,068	18,803,027	18,918,009	114,982	18,581,847	(336,162)
Operating Expenses							
Insurance Expenses							
Auto Insurance	182,030	146,936	146,936	182,501	35,566	170,000	(12,501)
Property/Liability/Bonds	416,133	373,129	373,129	415,420	42,292	400,000	(15,420)
Insurance Claims	0	5,000	5,000	5,000	0	5,000	0
Sub-Total	598,163	525,064	525,064	602,922	77,857	575,000	(27,922)
Contractual Services							
Personal Services	54,365	41,656	61,000	50,000	(11,000)	50,000	0
Legal Services	12,318	41,441	45,000	30,000	(15,000)	30,000	0
Audit/Accounting	0	0	0	1,000	1,000	1,000	0
MIS Services	7,089	16,661	17,000	15,000	(2,000)	17,000	2,000
Other Contractual	0	0	0	500	500	0	(500)
Sub-Total	73,771	99,758	123,000	96,500	(26,500)	98,000	1,500
Communications							
Fixed Telephone	31,677	22,489	35,000	75,000	40,000	35,000	(40,000)
Mobile Telephone	44,262	36,052	48,070	60,000	11,930	48,070	(11,930)
Radio Page Services	200	138	300	1,000	700	300	(700)
Two-way Radio Charges	4,696	-	1,000	15,000	14,000	1,000	(14,000)
Communications Maint.	9,612	3,199	12,000	12,000	0	12,000	0

Attachment A

Sheriff John Aubrey 2015 - Submitted - Budget Requests

Prepared: 11/12/2014

ITEM	Dec. 31, 2013 FINAL	Oct 1, 2014 Actual	Dec. 31, 2014 FORCAST	2014 Original Budget	2014 Variance	2015 Budget	2015 Changes
Sub-Total	90,448	61,878	96,370	163,000	66,630	96,370	(66,630)
<u>Equipment Maint.</u>							
Equipment Maintenance	1,344	818	2,000	15,000	13,000	2,000	(13,000)
Computer Maintenance	35,433	23,304	39,000	45,000	6,000	40,000	(5,000)
Computer Supplies	13,105	8,841	15,000	20,000	5,000	15,000	(5,000)
Office Equip. Rental	23,851	22,693	30,257	25,000	(5,257)	30,000	5,000
Sub-Total	73,733	55,655	86,257	105,000	18,743	87,000	(18,000)
<u>Facilities</u>							
Utilities	7,335	9,559	12,746	12,000	(746)	14,000	2,000
Custodial Services	0	0	0	1,000	1,000	1,000	0
Renovation Work	0	0	0	4,000	4,000	4,000	0
Rent, Land, Buildings	11,220	7,710	10,280	15,000	4,720	15,000	0
Sub-Total	18,555	17,269	23,026	32,000	8,974	34,000	2,000
<u>Vehicles</u>							
Vehicle Repair	338,868	225,365	310,000	310,000	0	310,000	0
Gas & Oil	298,052	393,077	410,000	510,000	100,000	450,000	(60,000)
Parking	166,965	92,930	170,000	175,000	5,000	170,000	(5,000)
Sub-Total	803,885	711,371	890,000	995,000	105,000	930,000	(65,000)
<u>Training</u>							
Training & Seminars	20,269	26,978	31,000	25,000	(6,000)	31,000	6,000
Ammunition	34,726	15,787	16,000	15,000	(1,000)	16,000	1,000
Travel Expenses	70,739	86,883	115,844	80,000	(35,844)	35,000	(45,000)
Sub-Total	125,734	129,647	162,844	120,000	(42,844)	82,000	(38,000)
<u>Supplies</u>							
Office Supplies	77,720	57,688	78,000	75,000	(3,000)	78,000	3,000
Postage/Mailing	187,052	86,977	230,000	250,000	20,000	230,000	(20,000)
Printing	67,407	16,952	69,000	70,000	1,000	69,000	(1,000)
Subscriptions	9,320	5,625	9,500	10,000	500	9,500	(500)
Uniforms	73,417	53,881	80,000	80,000	0	80,000	0
Sub-Total	414,917	221,124	466,500	485,000	18,500	466,500	(18,500)
<u>Miscellaneous Expenses</u>							
Physicals/Medicals	18,650	6,820	25,000	40,000	15,000	25,000	(15,000)

Attachment A

Sheriff John Aubrey 2015 - Submitted - Budget Requests

Prepared: 11/12/2014

ITEM	Dec. 31, 2013 FINAL	Oct. 1, 2014 Actual	Dec. 31, 2014 FORCAST	2014 Original Budget	2014 Variance	2015 Budget	2015 Changes
Advertising	2,562	-	3,000	3,000	0	3,000	0
Public Relations	0	-	500	500	0	500	0
Dues	22,062	8,453	22,000	24,000	2,000	22,000	(2,000)
Prof. Cert. Fees	0	0	0	500	500	0	(500)
Petty Cash	871	2,195	4,000	4,000	0	4,000	0
Discretionary Expense	25,000	25,000	25,000	25,000	0	25,000	0
Sub-Total	69,145	42,468	79,500	97,000	17,500	79,500	(17,500)
Total Operating Expenses	2,268,350	1,864,235	2,452,560	2,696,422	243,862	2,448,370	(248,052)
Capital Expenditures							
Computer Equipment	43,242	25,706	49,000	40,000	(9,000)	49,000	9,000
Automobiles	25,193	244,999	150,000	200,000	50,000	200,000	0
Office Equipment	0	8,617	10,000	15,000	5,000	15,000	0
Communications Equip.	(11,177)	6,393	20,000	130,000	110,000	20,000	(110,000)
Law Enforcement Equip.	47,084	10,435	50,000	15,000	(35,000)	50,000	35,000
Books	0	0	0	500	500	0	(500)
Total Capital Expend.	104,342	296,151	279,000	400,500	121,500	334,000	(66,500)
Total Expenditures	20,795,048	16,465,454	21,534,587	22,014,931	480,343	21,364,216	(650,714)
Net Inc/(Dec) to 75% Acct.	287,965	(9,257,817)	22,162	(148,088)		(6,140)	
Prior Year Surplus/Deficit	(299,541)	(11,576)	(11,576)	150,558		0	
Carry Forward for							
Term-to-Date	(11,576)	(9,269,393)	10,587	2,470		(6,140)	

