

Jefferson County Sheriff's Office  
2019 Budget Authorization Request

**Col. John E. Aubrey, Sheriff**  
November 15, 2018

## Introduction and Summary 2019

The Jefferson County Sheriff's Office seeks the approval of the Metro Council for its 2019 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 2019 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, fourteen (14) 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:

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

#### Telecommunication Fee

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

### Delinquent Commissions and Add-on Fee

The Sheriff's Office is entitled to an added 10% fee when the 10% penalty collection begins. KRS 134.119(7). KRS 134.122(2)(d) allows for the Sheriff's commission and add-on fee to become part of the Certificate of Delinquency.

### Execution Fees

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

### Process Fees

The Sheriff's Office processes a variety of legal papers for which it collects statutorily defined fees under KRS 64.090. The Sheriff's Office processes approximately 80,000 papers each year. Only about 50,000 of these process papers have a fee attached. EPOs, warrants, rules, personal services, reissued papers, and process caused by EPOs have no fee attached to them. The approximate cost of serving EPOs (Domestic Violence Orders) and other papers is \$3,000,000.00 annually for which we receive no reimbursement. 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 five (5) 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 are not subject to the 75/25% split with the Metro Government.

### School Expense Reimbursement

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

### School Delinquent Reimbursement

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

### Interest Income

The Sheriff's Office is required to distribute collected tax funds by the 10<sup>th</sup> day of the month after collected. Pursuant to KRS 134.140(1) the Sheriff's Office invests all tax revenues collected on behalf of the State, Metro Government, Urban Service District, Downtown Management District, Fire districts, and the City of Mockingbird Valley prior to the time of distribution to the appropriate taxing jurisdiction. Investments are made in a manner consistent with KRS 66.480 and KRS 41.240(4). Taxes collected for the Jefferson County 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. The Kentucky Department of Criminal Justice Training reimburses the Sheriff's Office for the KLEFPF payments to the deputies and the retirement costs on the payments. The Sheriff's Office must still pay the FICA on KLEFPF and the retirement on overtime on KLEFPF.

### Attending Courts

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

Sheriff's Office has 151 deputies and 4 civilians in service to the Jefferson County Circuit and District Courts. These deputies are assigned to provide security in the courtroom, transport and monitor prisoners awaiting a court appearance, provide security at the entrances of both court complexes and to staff the control room in each building.

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 actual personnel cost per deputy.

#### Court Security

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

#### Prisoner/Mental Transportation

The Sheriff's Office transports prisoners to state penitentiaries and county jails throughout the Commonwealth. The Sheriff's Office receives the official state mileage reimbursement rate for each mile driven while transporting prisoners; KRS 64.070(1). Not all of these transports are reimbursed.

#### Holding Facility

By a contract between the Sheriff's Office and Metro Government, the Sheriff's Office has agreed to staff the Holding Facility on the 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. The maximum reimbursement under the agreement is \$570,000.00.

#### Grant-Reimbursement (Partial)

At this time we are unsure of what grants will be available in 2019.

#### IS Services

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

#### 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.

#### 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 7-1-2018 and revised rates will be applicable for 7-1-2019. 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 2019 is projected to remain approximate amount. Neither our part-time nor our seasonal workers participate in our health insurance program. We have adjusted the charge for workers compensation based on our three (3) year experience as supplied by Frankfort.

#### Personnel Strength

The Sheriff's Office requests authorization for 328 slots for 2019. This is composed of 261 sworn positions and 67 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 35.34 percent of salary for employees in the hazardous system and 21.48 percent for our civilian employees. The

contribution rates starting 7-1-2019 are projected to be 47.34 percent for hazardous employees and 33.48 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 2019. The Sheriff's Office also provides life insurance for all employees at a cost of \$ 5,576.00.

#### Overtime

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

#### Sick Leave Conversion

The sick leave conversion program, initiated in 1993, allows retiring employees to convert accumulated unused sick leave into service credit for retirement purposes. The amount budgeted in 2019 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 2019 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 2019. 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 2019 that are listed in the following budget items.

#### Renovation Work

We are budgeting \$ 5,000 in 2019 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 additional expenses related to special training, travel related to homeland security emergencies, academy graduations, retirements, state and national sheriff's conventions and extraordinary office expenses. This item includes our normal amount for discretionary expenses.

### Computer Equipment

We continue to buy additional equipment and servers for necessary upgrades during the year. We are planning on continuing to upgrade our software to Microsoft's current products. We will still have to replace obsolete hardware and software on a continuing basis. We are continuing to work closely with Metro IT to share resources so that we don't waste money by duplicating resources. We 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 2019 we have budgeted \$650,000 for vehicles.

### Office Equipment

We will need to continue upgrading the office equipment in our Office and this need is reflected in our 2019 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 2019 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.

#### New Training Facility with In-door Range

Range will be constructed in a new building within an existing structure. No residential housing with a city block.

## **Conclusion**

JCSO tax revenues have increased over the last two years due to higher property assessment values, increased home sales and various taxing jurisdictions raising their rates. This budget reflects the higher tax collection revenues. The rest of our revenues are projected to remain the same or decrease slightly.

Attachment A ITEM	Sheriff John Aubrey 2019 - Submitted - Budget Requests					Prepared: 11/16/2018		
	Dec. 31, 2017 FINAL	Oct. 1, 2018 Actual	Dec. 31, 2018 FORCAST	2018 Original Budget	2018 Amd Budget	2018 Variance	2019 Budget	2019 Changes
<b>Fees &amp; Commissions</b>								
Tax Commissions	11,127,676	1,088,090	13,000,000	11,500,000		1,500,000	13,000,000	1,500,000
Add on Fees	1,072,430	1,063,576	1,063,000	1,065,000		(2,000)	1,065,000	0
Delinquent Commission and Add-on Fee	765,048	716,829	750,000	720,000		30,000	700,000	(20,000)
Telecomm. Tax Comm	151,279	113,450	151,279	151,279		0	151,279	0
Execution Fees	7,261	4,122	5,000	8,500		(3,500)	5,000	(3,500)
Process Fees	1,839,518	1,568,926	2,000,000	1,900,000		100,000	2,000,000	100,000
Auto Inspections	351,785	274,625	350,000	340,000		10,000	350,000	10,000
Delinquent Taxes	612	306	300	700		(400)	300	(400)
C.C.D.W. Fees	170,840	150,740	177,150	177,150		0	180,000	2,850
Misc. Income	-	-	-	-		0	-	0
Sub-Total	15,486,449	4,980,664	17,496,729	15,862,629		1,634,100	17,451,579	1,588,950
Metro Gov. Split	(3,871,612)	(1,245,166)	(4,374,182)	(3,965,657)		(408,525)	(4,362,895)	(397,238)
75% Fees & Comm.	11,614,837	3,735,498	13,122,547	11,896,972		1,225,575	13,088,684	1,191,713
<b>Reimbursement Revenue</b>								
School Expense Reimb.	7,085,830	639,718	8,000,000	7,100,000		900,000	8,200,000	1,100,000
School Delinquent Reimb.	95,519	90,625	95,000	94,000		1,000	90,000	(4,000)
Interest Income	61,531	31,125	60,000	22,000		38,000	50,000	28,000
K.L.E.F.F. Reimburse.	1,022,483	743,707	1,000,000	1,020,000		(20,000)	950,000	(70,000)
Attending Courts	2,079,543	1,594,680	2,075,000	2,075,000		0	2,000,000	(75,000)
Court Security	242,459	179,831	230,000	250,000		(20,000)	240,000	(10,000)
Prisoner/Mental Transport	96,556	78,184	100,000	93,000		7,000	90,000	(3,000)
Holding Facility Reimb.	273,862	380,017	450,000	345,000		105,000	420,000	75,000
Process Serv Reimb.	16,101	16,475	20,000	25,000		(5,000)	16,000	(9,000)
Grant - Reimbursement	26,600	0	-	25,000		(25,000)	25,000	0
MIS Services	0	25,751	50,000	27,000		23,000	25,000	(2,000)
C.C.D.W. Reimb.	20,719	16,667	20,000	30,000		(10,000)	20,000	(10,000)
JCPS SRO Reimb.	140,000	320,000	480,000	480,000		0	320,000	(160,000)
Misc. Reimb.	64,172	9,031	25,000	45,000		(20,000)	22,000	(23,000)
Abandoned Property-State	0	-	-	-		0	-	0
JCSO Reimbursement	0	-	-	-		0	-	0
Prior Year Surplus/Deficit	0	-	-	-		0	-	0
Sub-Total	11,225,376	4,125,810	12,605,000	11,631,000		974,000	12,468,000	837,000
Total Operating Revenue	22,840,213	7,861,308	25,727,547	23,527,972		2,199,575	25,556,684	2,028,713

**Attachment A** Sheriff John Aubrey 2019 - Submitted - Budget Requests

ITEM	Dec. 31, 2017	Oct. 1, 2018	Dec. 31, 2018	2018	2018	2019	11/16/2018
	FINAL	Actual	FORCAST	Original Budget	Amd Budget	Budget	Changes
<u>Personnel Expenses</u>							
Salaries	11,961,410	9,105,594	14,500,000	13,515,697		13,994,892	479,195
Overtime	575,106	378,307	575,000	500,000		575,000	75,000
Retirement	2,605,470	1,987,809	3,000,000	2,972,069		3,746,173	774,104
Social Security	954,388	726,964	1,097,740	1,072,583		1,114,979	42,396
Health Insurance	2,002,150	1,699,483	2,340,680	2,340,680		2,796,073	455,393
Life Insurance	3,117	2,409	5,528	5,528		5,576	48
Sick Leave Conversion	119,179	93,550	130,000	110,000		110,000	0
Unemploy. Comp.	0	11,394	20,000	20,000		20,000	0
Acting Sgt/Lt/Capt.	0	0	5,000	5,000		5,000	0
Vacancy Credit	0	0	(803,948)	(803,948)		(1,039,049)	(235,101)
Worker's Compensation	272,268	76,069	280,000	280,000		280,000	0
End-of-Term Payroll	0	0	-	-		-	0
<b>Total Payroll Expenses</b>	<b>18,493,087</b>	<b>14,081,579</b>	<b>21,150,000</b>	<b>20,017,610</b>	<b>21,150,000</b>	<b>21,608,644</b>	<b>1,591,034</b>

<u>Operating Expenses</u>							
<u>Insurance Expenses</u>							
Auto Insurance	160,382	151,103	180,000	180,000		180,000	0
Property/Liability/Bonds	358,544	359,003	400,000	400,000		390,000	(10,000)
Insurance Claims	0	1,371	5,000	5,000		5,000	0
<b>Sub-Total</b>	<b>518,926</b>	<b>511,477</b>	<b>585,000</b>	<b>585,000</b>	<b>0</b>	<b>575,000</b>	<b>(10,000)</b>

<u>Contractual Services</u>							
Personal Services	31,600	20,213	50,000	50,000		50,000	0
Legal Services	50,883	34,797	70,000	90,000	20,000	90,000	0
Audit/Accounting	0	0	1,000	1,000		1,000	0
MIS Services	8,732	5,072	20,000	25,000	5,000	25,000	0
Other Contractual	0	0	-	-	0	-	0
<b>Sub-Total</b>	<b>91,215</b>	<b>60,082</b>	<b>141,000</b>	<b>166,000</b>	<b>25,000</b>	<b>166,000</b>	<b>0</b>

<u>Communications</u>							
Fixed Telephone	55,609	36,360	60,000	40,000	(20,000)	55,000	15,000
Mobile Telephone	40,827	28,886	45,000	45,000	0	45,000	0
Radio Page Services	0	-	300	300	0	300	0
Two-way Radio Charges	0	-	1,000	1,000	0	1,000	0
Communications Maint.	35,045	10,609	40,000	40,000	0	40,000	0
<b>Sub-Total</b>	<b>131,481</b>	<b>75,855</b>	<b>146,300</b>	<b>126,300</b>	<b>(20,000)</b>	<b>141,300</b>	<b>15,000</b>

<u>Equipment Maint.</u>							
Equipment Maintenance	7,439	494	5,000	10,000	5,000	10,000	0

Attachment A ITEM	Sheriff John Aubrey 2019 - Submitted - Budget Requests					Prepared: 11/16/2018		
	Dec. 31, 2017 FINAL	Oct. 1, 2018 Actual	Dec. 31, 2018 FORCAST	2018 Original Budget	2018 Amd Budget	2018 Variance	2019 Budget	2019 Changes
Computer Maintenance	33,937	77,669	90,000	45,000		(45,000)	90,000	45,000
Computer Supplies	3,565	7,261	10,000	10,000		0	20,000	10,000
Office Equip. Rental	31,708	25,970	40,000	35,000		(5,000)	40,000	5,000
Other Equipment Rental	0	-	500	500		0	500	0
Sub-Total	76,649	111,394	145,500	100,500		(45,000)	160,500	60,000
<u>Facilities</u>								
Utilities	6,295	7,370	20,000	20,000		0	20,000	0
Custodial Services	0	0	1,000	1,000		0	1,000	0
Renovation Work	34	0	5,000	5,000		0	5,000	0
Rent, Land, Buildings	19,620	16,110	281,000	26,000		(255,000)	575,000	549,000
Sub-Total	25,948	23,480	307,000	52,000		(255,000)	601,000	549,000
<u>Vehicles</u>								
Vehicle Repair	297,379	193,272	250,000	375,000		125,000	350,000	(25,000)
Gas & Oil	297,636	265,669	325,000	375,000		50,000	350,000	(25,000)
Parking	170,800	102,185	185,000	185,000		0	185,000	0
Sub-Total	765,815	561,127	760,000	935,000		175,000	885,000	(50,000)
<u>Training</u>								
Training & Seminars	31,550	27,074	50,000	75,000		25,000	50,000	(25,000)
Ammunition	24,026	17,032	30,000	30,000		0	30,000	0
Travel Expenses	85,236	85,518	100,000	95,000		(5,000)	100,000	5,000
Sub-Total	140,812	129,624	180,000	200,000		20,000	180,000	(20,000)
<u>Supplies</u>								
Office Supplies	133,193	133,593	150,000	190,000		40,000	200,000	10,000
Operating Supplies	0	-	700	500		(200)	500	0
Postage/Mailing	226,351	40,745	250,000	250,000		0	300,000	50,000
Printing	71,310	39,078	100,000	90,000		(10,000)	100,000	10,000
Subscriptions	13,630	8,658	15,000	15,000		0	15,000	0
Uniforms	95,047	108,175	120,000	95,000		(25,000)	150,000	55,000
Sub-Total	539,530	330,249	635,700	640,500		4,800	765,500	125,000
<u>Miscellaneous Expenses</u>								
Physicals/Medicals	26,549	13,219	25,000	55,000		30,000	50,000	(5,000)
Advertising	1,646	118	20,000	7,500		(12,500)	20,000	12,500
Public Relations	0	-	500	500		0	500	0
Dues	11,371	5,069	10,000	25,000		15,000	25,000	0
Prof. Cert. Fees	0	-	-	-		0	-	0
Petty Cash	25	-	4,000	3,500		(500)	4,000	500

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	Dec. 31, 2017 FINAL	Oct. 1, 2018 Actual	Dec. 31, 2018 FORCAST	2018 Original Budget	2018 Amd Budget	2018 Variance	2019 Budget	2019 Changes
Discretionary Expense	25,000	-	25,000	25,000	0	0	25,000	0
Sub-Total	64,590	18,406	84,500	116,500	32,000	8,000	124,500	8,000
<b>Total Operating Expenses</b>	<b>2,354,965</b>	<b>1,821,694</b>	<b>2,985,000</b>	<b>2,921,800</b>	<b>3,000,000</b>	<b>(63,200)</b>	<b>3,598,800</b>	<b>677,000</b>
<b>Capital Expenditures</b>								
Computer Equipment	16,815	-	200,000	50,000	(150,000)	30,000	80,000	30,000
Automobiles	394,220	470,438	1,120,438	450,000	(670,438)	200,000	650,000	200,000
Office Equipment	1,914	0	50,000	15,000	(35,000)	35,000	50,000	35,000
Communications Equip.	(22,946)	-	-	20,000	20,000	(5,000)	15,000	(5,000)
Law Enforcement Equip.	43,604	(1,292)	219,000	50,000	(169,000)	0	50,000	0
Books	0	0	-	-	0	0	-	0
<b>Total Capital Expend.</b>	<b>433,608</b>	<b>469,146</b>	<b>1,589,438</b>	<b>585,000</b>	<b>(1,004,438)</b>	<b>260,000</b>	<b>845,000</b>	<b>260,000</b>
<b>Total Expenditures</b>	<b>21,281,661</b>	<b>16,372,419</b>	<b>25,724,438</b>	<b>23,524,410</b>	<b>(2,200,028)</b>	<b>2,528,034</b>	<b>26,052,444</b>	<b>2,528,034</b>
Net Inc/(Dec) to 75% Acct.	<b>1,558,552</b>	<b>(8,511,111)</b>	<b>3,109</b>	<b>3,562</b>			<b>(495,760)</b>	
Prior Year Surplus/Deficit	<b>2,309,106</b>	<b>3,867,658</b>	<b>3,867,658</b>	<b>3,870,512</b>			<b>500,000</b>	<b>**</b>
Carry Forward for Term-to-Date	<b>3,867,658</b>	<b>(4,643,453)</b>	<b>3,870,767</b>	<b>3,874,074</b>			<b>4,240</b>	
Less			<b>(500,000)</b>	<b>** Agreed Retention of 2018 Surplus for Training Facility</b>				
			<b>4,370,767</b>					

