

Jefferson County Sheriff's Office
2024 Budget Authorization Request

Col. John E. Aubrey, Sheriff
November 21, 2024

Introduction and Summary 2024

The Jefferson County Sheriff's Office seeks the approval of the Metro Council for its 2024 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 2024 budget request shows in detail our revenues, expenditures, and anticipated surplus/deficit. A full explanation of our revenue and expenditures is also provided in the following narrative

Revenue Sources

Fees and Commissions

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

Tax Commissions

KRS 134.119 provides that the Sheriff shall be the collector of all state, county, county school district, and other taxing district property taxes. The sheriff's office collects real and personal property taxes, franchise taxes, domestic life insurance and bank deposit taxes, limestone, sand & gravel taxes, air & watercraft taxes, distilled spirits, telecommunication taxes, railroad taxes, leaseholds, and downtown management district taxes. Commissions are earned for collecting of these taxes on behalf of the Commonwealth of Kentucky, Metro Government, the Urban Service District, six (6) Fire Protection Districts, The Downtown Management District and the City of Mockingbird Valley. The commissions earned for the collection of taxes are the largest source of revenue for the Sheriff's Office.

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

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

Telecommunication Fee

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

Delinquent Commissions and Add-on Fee

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

Execution Fees

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

Process Fees

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

Auto Inspection Fees

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

C.C.D.W. Fees

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

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

Non-fee Revenue

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

School Expense Reimbursement

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

School Delinquent Reimbursement

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

Interest Income

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

KLEFPF Reimbursement

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

Attending Courts

The Sheriff's Office is required by statute to provide security services to over sixty (60) areas of Circuit, Family, and District Courts including building security. KRS 64.092(6); KRS 23A.090; KRS 24A.140. To meet this obligation, the Sheriff's Office has 16 Court Security Officers, 121 deputies and 1 civilian in service to the Jefferson County Circuit and District Courts. These deputies are

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

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

Court Security

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

Prisoner/Mental Transportation

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

Holding Facility

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

Grant-Reimbursement (Partial)

At this time we are unsure of what grants will be available in 2024.

IS Services

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

Miscellaneous Reimbursement

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

Abandoned Property – State

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

Prior Years Surplus/Deficit.

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

Expenses

Personnel Costs

The Sheriff's Office is seeking approval to spend the amount on salaries and its related costs as detailed in attachments A & A-1 of this request. We will use our part-time positions to account for the use of full-time equivalents (FTE). This budget reflects the retirement rates that were effective 7-1-2023 and the projected rates will be applicable for 7-1-2024. 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 2024 is projected to remain approximately the same amount. Neither our part-time nor our seasonal workers participate in our health insurance program. We have adjusted the charge for workers compensation based on our three (3) year experience as supplied by Frankfort. We have budgeted for an anticipated ten percent (10%) increase in wages across the board for all employees. A review of the 2024 actual revenues and expenses will determine the amounts and timing of any increases given.

Personnel Strength

The Sheriff's Office requests authorization for 336 slots for 2024. This is composed of 261 sworn positions and 75 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 43.69 percent of salary for employees in the hazardous system and 23.34 percent for our civilian employees. The contribution rates starting 7-1-2024 are projected to be 55.69 percent for hazardous employees and 35.34 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 2024. The Sheriff's Office also provides life insurance for all employees at a cost of \$ 3,660.00.

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Overtime

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

Sick Leave Conversion

The sick leave conversion program allows retiring employees depending on their qualified effective date to convert accumulated unused sick leave into service credit for retirement purposes. The amount budgeted in 2024 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 2024 reflects our anticipated usage.

Insurance Expenses

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

Contractual Expenses

Personal Services

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

Legal Services

The Sheriff's Office seeks to budget \$ 75,000 for legal representation during 2024. There is a continuing need for legal counsel for Merit Board affairs and other routine matters that require litigation.

Audit/Accounting

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

MIS Services

This includes the amount due on existing Software contracts for Paragon software running on the iSeries that is licensed from Paragon, Paragon charges an hourly charge for all calls for assistance and software changes. The IBM ISERIES system has a yearly software contract and a yearly hardware contract from IBM. In 2023 the Sheriff's Office switched from the current RMS provider from Metro Government which included Civil Process Module, then requiring the Sheriff's Office to find and purchase a software replacement program for the Civil Process. We have a yearly software contract with Tyler Technologies. Included in this category are the maintenance costs for our Systems and servers. Included in the services are the network licenses for all our Mobile Data Terminals that are installed in the Sheriff's Office Criminal vehicles. We have upgraded the email system to include Microsoft license for all employees with office email.

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 2024 that are listed in the following budget items.

Parking

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

Training & Seminars

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

Uniforms

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

Physicals/Medicals

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

Discretionary Expenses

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

Computer Equipment

We continue to buy additional equipment and servers for necessary upgrades during the year. We are planning on continuing to upgrade our software to Microsoft's current products. We will still have to replace obsolete hardware and software on a continuing basis. We are continuing to work closely with Metro IT to share resources so that we don't waste money by duplicating resources. We have added new Mobile Data Terminals (MDT) to our vehicles along with printers and scanners. We have the additional expense for purchasing the MDT and printer mounts for each vehicle. We have a monthly charge for Verizon jet packs required on the MDT's. Some of our older models will have to be replaced as needed.

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 2024 we have budgeted \$500,000 for vehicles.

Office Equipment

We will need to continue upgrading the office equipment in our Office and this need is reflected in our 2024 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 2024 we are planning to continue the necessary upgrades of our communications equipment.

Law Enforcement Equipment

The Sheriff's Office will have to purchase new sidearms for the new recruits. This category will also include other weapons and necessary equipment (long rifles, shotguns, tasers, pepper ball guns and protection gear) that are considered necessary for our deputies.

Conclusion

JCSO tax revenues historically have shown an increase due to higher property assessment values and increased home sales. Although it appears that home sales are starting to level out, the decrease should not have a major effect on anticipated tax revenues for 2024. Due to continuing supply issues and inflation, we have incurred and anticipate continuing to incur higher cost associated with the majority of our necessary operating and capital items.

ATTACHMENT A-1

TITLE	Ask	Slot	% Utilize	Maximum Monthly Salary	2024	Monthly	Clothing Allowance	Maximum	Haz (8) 43.69%	Less 8% or 5%	Subtotal	6.20%	1.45%	Actual Health		Life Ins.	Total	
					10% COLA Annual Salary	\$358.33 KLEFPF		Annual Salary	Non (6) 23.34%					Non (6) 35.34%	Emp. Paid Ret.			SS & Med.
203 Court Security Officer	20	6,222	65.05%	\$80,947.12	\$951,865.49	\$0.00	\$19,500.00	\$971,365.49	\$276,709.44	\$0.00	\$971,365.49	\$60,224.66	\$14,084.80	\$16,804.35	\$201,652.20	\$228.00	\$1,524,264.58	
303 Deputy	206	6,699	79.48%	\$1,096,756.58	\$12,150,878.96	\$812,700.00	\$197,500.00	\$13,161,078.96	\$2,486,505.12	\$0.00	\$13,161,078.96	\$815,986.90	\$190,835.64	\$99,283.19	\$1,191,398.28	\$2,268.00	\$17,848,072.90	
102 Sergeant	18	8,028	82.43%	\$119,117.08	\$1,334,004.96	\$77,400.00	\$18,000.00	\$1,429,404.96	\$554,440.89	\$0.00	\$1,429,404.96	\$88,623.11	\$20,726.37	\$19,353.39	\$232,240.68	\$216.00	\$2,325,652.01	
105 Lieutenant	5	8,714	83.61%	\$36,429.33	\$410,652.00	\$21,500.00	\$5,000.00	\$437,152.00	\$130,174.36	\$0.00	\$437,152.00	\$27,103.42	\$6,338.70	\$2,696.61	\$32,359.32	\$60.00	\$633,167.81	
107 Captain	4	9,203	85.92%	\$31,627.35	\$358,328.26	\$17,200.00	\$4,000.00	\$379,528.26	\$188,587.59	\$0.00	\$379,528.26	\$23,530.75	\$5,503.16	\$5,131.61	\$61,579.32	\$48.00	\$658,777.08	
109 Major	5	12,388	78.35%	\$48,529.86	\$555,858.27	\$21,500.00	\$5,000.00	\$582,358.27	\$289,373.82	\$0.00	\$582,358.27	\$36,106.21	\$8,444.19	\$3,595.48	\$43,145.76	\$60.00	\$959,488.26	
110 Lt. Colonel	1	14,787	91.67%	\$13,555.82	\$157,369.85	\$4,300.00	\$1,000.00	\$162,669.85	\$80,830.65	\$0.00	\$162,669.85	\$10,085.53	\$2,358.71	\$1,523.56	\$18,282.72	\$12.00	\$274,239.46	
111 Colonel	1	16,104	85.09%	\$13,702.98	\$159,135.77	\$4,300.00	\$1,000.00	\$164,435.77	\$81,708.13	\$0.00	\$164,435.77	\$10,195.02	\$2,384.32	\$898.87	\$10,786.44	\$12.00	\$269,521.68	
112 Sheriff	1	17,246	89.28%	\$15,398.00	\$184,776.00	\$0.00	\$0.00	\$184,776.00	\$91,815.19	\$0.00	\$184,776.00	\$11,456.11	\$2,679.25	\$0.00	\$0.00	\$12.00	\$290,738.56	
204 Clerk	13	5,536	79.88%	\$57,489.64	\$689,875.74	\$0.00	\$0.00	\$689,875.74	\$192,629.32	\$0.00	\$689,875.74	\$42,772.30	\$10,003.20	\$15,656.80	\$187,881.60	\$144.00	\$1,123,306.15	
206 Administrative	10	6,041	72.03%	\$43,510.91	\$522,130.93	\$0.00	\$0.00	\$522,130.93	\$118,808.28	\$0.00	\$522,130.93	\$32,372.12	\$7,570.90	\$8,376.94	\$100,523.28	\$84.00	\$781,489.50	
302 Technical	21	5,994	74.43%	\$93,688.08	\$1,124,256.96	\$0.00	\$0.00	\$1,124,256.96	\$329,856.99	\$0.00	\$1,124,256.96	\$69,703.93	\$16,301.73	\$16,728.38	\$200,740.56	\$252.00	\$1,741,112.17	
304 Seasonal	9	4,324	68.80%	\$26,773.66	\$321,283.91	\$0.00	\$0.00	\$321,283.91	\$0.00	\$0.00	\$321,283.91	\$19,919.60	\$4,658.62	\$0.00	\$0.00	\$0.00	\$345,862.13	
210 Specialist	7	8,964	76.96%	\$48,289.27	\$579,471.29	\$0.00	\$0.00	\$579,471.29	\$170,016.88	\$0.00	\$579,471.29	\$35,927.22	\$8,402.33	\$7,465.50	\$89,586.00	\$84.00	\$883,487.72	
103 Supervisor III	4	8,620	69.05%	\$23,808.88	\$285,706.61	\$0.00	\$0.00	\$285,706.61	\$83,826.32	\$0.00	\$285,706.61	\$17,713.81	\$4,142.75	\$5,131.61	\$61,579.32	\$48.00	\$453,016.80	
104 Supervisor II	3	9,109	69.43%	\$18,972.67	\$227,672.02	\$0.00	\$0.00	\$227,672.02	\$66,798.97	\$0.00	\$227,672.02	\$14,115.66	\$3,301.24	\$3,321.30	\$39,855.60	\$36.00	\$351,779.49	
106 Supervisor I	4	12,294	69.83%	\$34,341.69	\$412,100.30	\$0.00	\$0.00	\$412,100.30	\$120,910.23	\$0.00	\$412,100.30	\$25,550.22	\$5,975.45	\$3,595.48	\$43,145.76	\$48.00	\$607,729.97	
113 Exe. Sect.	1	8,735	92.34%	\$8,066.10	\$96,793.22	\$0.00	\$0.00	\$96,793.22	\$28,399.13	\$0.00	\$96,793.22	\$6,001.18	\$1,403.50	\$1,523.56	\$18,282.72	\$12.00	\$150,891.76	
114 Director	2	14,711	77.98%	\$22,943.47	\$275,321.64	\$0.00	\$0.00	\$275,321.64	\$80,779.37	\$0.00	\$275,321.64	\$17,069.94	\$3,992.16	\$1,797.74	\$21,572.88	\$24.00	\$398,759.99	
115 Chief Examiner	1	12,561	78.14%	\$9,815.12	\$117,781.49	\$0.00	\$0.00	\$117,781.49	\$34,557.09	\$0.00	\$117,781.49	\$7,302.45	\$1,707.83	\$1,523.56	\$18,282.72	\$12.00	\$179,643.58	
	336			\$1,843,763.64	\$20,915,263.65	\$958,900.00	\$251,000.00	\$22,125,163.65	\$5,406,727.77	\$0.00	\$22,125,163.65	\$1,371,760.15	\$320,814.87	\$214,407.93	\$2,572,895.16	\$3,660.00	\$31,801,021.59	
								Projected Vacation Payout:	\$60,000.00								\$64,590.00	
								Projected Overtime Benefits:	\$372,675.00								\$430,050.00	
								Project Health Ins Increase and Waivers Denied:							\$375,000.00		\$375,000.00	
								Annual Adj Life Ins:								\$2,000.00	\$2,000.00	
								Total:	\$22,185,163.65	\$5,779,402.77	\$0.00	\$22,125,163.65	\$1,421,980.15	\$332,559.87	\$214,407.93	\$2,947,895.16	\$5,660.00	\$32,672,661.59

TITLE	Filled	Vacant	Total
203 Court Security Officer	16	4	
303 Deputy	202	4	
102 Sergeant	17	1	
105 Lieutenant	5	0	
107 Captain	4	0	
109 Major	4	1	
110 Lt. Colonel	1	0	
111 Colonel	0	1	
112 Sheriff	1	0	
204 Clerk	13	0	
206 Administrative	8	2	
302 Technical	19	2	
304 Seasonal	5	4	
210 Specialist	7	0	
103 Supervisor III	4	0	
104 Supervisor II	2	1	
106 Supervisor I	4	0	
113 Exe. Sect.	1	0	
114 Director	1	1	
115 Chief Examiner	1	0	
	315	21	

Base Payroll:	\$32,672,661.59
Projected Overtime:	\$750,000.00
Total:	\$33,422,661.59
Subtotal:	\$33,422,661.59
Less Vacancy Credit:	-\$1,937,021.71
Estimated Sick Leave Conversion:	\$110,000.00
Estimated Unemployment Insurance:	\$20,000.00
Worker's Comp Premiums:	\$280,000.00
TOTAL:	\$31,895,639.88

Attachment A

Sheriff John Aubrey 2024 - Submitted - Budget Requests

Prepared: 11/21/2023

ITEM	DEC 31 2022 ACTUAL	JAN 1-SEP 30 2023 Actual	31-Dec 2023 PROJECTED	2023 Original Budget	2023 Variance	2024 BUDGET	2024 CHANGES
Fees & Commissions							
Tax Commissions	13,816,367	1,258,447	16,000,000	17,000,000	(1,000,000)	18,000,000	1,000,000
Add on Fees	1,295,363	1,195,190	1,195,190	1,425,000	(229,810)	1,750,000	325,000
Delinquent Commission and Add-on Fee	1,144,284	903,826	1,000,000	1,150,000	(150,000)	1,150,000	0
Telecomm. Tax Comm	138,675	126,069	152,000	160,000	(8,000)	160,000	0
Execution Fees	865	855	1,200	5,000	(3,800)	5,000	0
Process Fees	2,333,146	1,956,415	2,575,000	2,555,000	20,000	2,750,000	195,000
Auto Inspections	326,115	281,895	375,000	400,000	(25,000)	400,000	0
Delinquent Taxes	139	26	150	400	(250)	400	0
C.C.D.W. Fees	99,900	88,495	125,000	150,000	(25,000)	150,000	0
Misc. Income	-	-	-	-	0	-	0
Sub-Total	19,154,854	5,811,218	21,423,540	22,845,400	(1,421,860)	24,365,400	1,520,000
Metro Gov. Split	(4,788,714)	(1,452,805)	(5,355,885)	(5,711,350)	355,465	(6,091,350)	(380,000)
75% Fees & Comm.	14,366,141	4,358,414	16,067,655	17,134,050	(1,066,395)	18,274,050	1,140,000
Reimbursement Revenue							
School Expense Reimb.	9,901,144	800,672	12,000,000	12,000,000	0	13,000,000	1,000,000
School Delinquent Reimb.	94,498	73,879	87,000	125,000	(38,000)	145,000	20,000
Interest Income	380,823	145,420	190,000	75,000	115,000	175,000	100,000
K.L.E.F.P.F. Reimburse.	900,960	688,561	913,000	1,000,000	(87,000)	1,000,000	0
Attending Courts	2,236,415	2,331,348	3,000,000	2,500,000	500,000	3,000,000	500,000
Court Security	183,509	151,495	195,000	200,000	(5,000)	200,000	0
Prisoner/Mental Transport	79,252	67,817	90,000	90,000	0	90,000	0
Holding Facility Reimb.	598,516	501,007	500,000	700,000	(200,000)	700,000	0
Process Serv Reimb.	99,702	33,415	46,000	110,000	(64,000)	100,000	(10,000)
Grant - Reimbursement	54,280	114,083	55,000	100,000	(45,000)	100,000	0
MIS Services	25,347	0	25,000	30,000	(5,000)	30,000	0
C.C.D.W. Reimb.	7,787	5,972	7,800	15,000	(7,200)	10,000	(5,000)
JCPS SRO Reimb.	0	0	-	-	0	0	0
Misc. Reimb.	10,535	5,047	50,000	50,000	0	50,000	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	14,572,767	4,918,716	17,158,800	16,995,000	163,800	18,600,000	1,605,000
Total Operating Revenue	28,938,907	9,277,130	33,226,455	34,129,050	(902,595)	36,874,050	2,745,000

Attachment A

Sheriff John Aubrey 2024 - Submitted - Budget Requests

Prepared: 11/21/2023

ITEM	DEC 31 2022 ACTUAL	JAN 1-SEP 30 2023 Actual	31-Dec 2023 PROJECTED	2023 Original Budget	2023 Variance	2024 BUDGET	2024 CHANGES
Personnel Expenses							
Salaries	12,685,209	11,480,504	17,000,000	19,644,107	2,644,107	22,185,164	2,541,056
Overtime	602,997	692,184	750,000	650,000	(100,000)	750,000	100,000
Retirement	3,890,787	3,020,340	3,500,000	5,862,044	2,362,044	5,779,403	(82,641)
Social Security	1,120,476	929,688	1,000,000	1,552,499	552,499	1,754,540	202,041
Health Insurance	1,946,557	1,642,536	2,000,000	2,928,715	928,715	2,947,895	19,180
Life Insurance	2,676	2,012	3,000	5,576	2,576	5,660	84
Sick Leave Conversion	96,283	33,487	100,000	110,000	10,000	110,000	0
Unemploy. Comp.	(6,049)	-	5,000	20,000	15,000	20,000	0
Acting Sgt/Lt/Capt.	0	0	-	-	0	-	0
Vacancy Credit	0	0	-	(1,567,556)	(1,567,556)	(1,937,022)	(369,465)
Worker's Compensation	140,547	160,652	200,000	280,000	80,000	280,000	0
End-of-Term Payroll	0	0	-	-	0	-	0
Total Payroll Expenses	20,479,482	17,961,402	24,558,000	29,485,385	4,927,385	31,895,640	2,410,255
Operating Expenses							
Insurance Expenses							
Auto Insurance	179,630	166,647	200,000	200,000	0	200,000	0
Property/Liability/Bonds	339,048	396,296	397,000	350,000	(47,000)	400,000	50,000
Insurance Claims	0	0	10,000	10,000	0	10,000	0
Sub-Total	518,679	562,943	607,000	560,000	(47,000)	610,000	50,000
Contractual Services							
Personal Services	5,184	2,132	20,000	30,000	10,000	20,000	(10,000)
Legal Services	11,954	6,082	50,000	75,000	25,000	75,000	0
Audit/Accounting	0	0	1,000	1,000	0	1,000	0
MIS Services	213,469	24,121	100,000	150,000	50,000	150,000	0
Other Contractual	0	0	-	-	0	100,000	100,000
Sub-Total	230,606	32,336	171,000	256,000	85,000	346,000	90,000
Communications							
Fixed Telephone	54,255	35,853	55,000	55,000	0	55,000	0
Mobile Telephone	35,371	26,293	40,000	45,000	5,000	40,000	(5,000)
Radio Page Services	0	-	300	300	0	300	0
Two-way Radio Charges	0	-	1,000	1,000	0	1,000	0
Communications Maint.	4,125	3,704	15,000	25,000	10,000	25,000	0
Sub-Total	93,751	65,849	111,300	126,300	15,000	121,300	(5,000)

Attachment A

Sheriff John Aubrey 2024 - Submitted - Budget Requests

Prepared: 11/21/2023

ITEM	DEC 31 2022 ACTUAL	JAN 1-SEP 30 2023 Actual	31-Dec 2023 PROJECTED	2023 Original Budget	2023 Variance	2024 BUDGET	2024 CHANGES
<u>Equipment Maint.</u>							
Equipment Maintenance	3,043	3,036	10,000	15,000	5,000	15,000	0
Computer Maintenance	29,495	44,703	60,000	30,000	(30,000)	60,000	30,000
Computer Supplies	15,814	30,811	45,000	40,000	(5,000)	70,000	30,000
Office Equip. Rental	21,361	2,398	25,000	50,000	25,000	25,000	(25,000)
Other Equipment Rental	11,069	21,524	30,000	-	(30,000)	10,000	10,000
Sub-Total	80,782	102,472	170,000	135,000	(35,000)	180,000	45,000
<u>Facilities</u>							
Utilities	13,676	2,949	25,000	25,000	0	25,000	0
Custodial Services	0	0	1,000	1,000	0	1,000	0
Renovation Work	0	0	5,000	15,000	10,000	15,000	0
Rent, Land, Buildings	114,204	47,710	150,000	150,000	0	150,000	0
Sub-Total	127,880	50,659	181,000	191,000	10,000	191,000	0
<u>Vehicles</u>							
Vehicle Repair	250,461	308,488	400,000	250,000	(150,000)	400,000	150,000
Gas & Oil	425,295	253,286	400,000	450,000	50,000	400,000	(50,000)
Parking	179,626	103,757	200,000	150,000	(50,000)	200,000	50,000
Sub-Total	855,382	665,532	1,000,000	850,000	(150,000)	1,000,000	150,000
<u>Training</u>							
Training & Seminars	41,258	11,409	40,000	50,000	10,000	45,000	(5,000)
Ammunition	57,810	-	25,000	7,500	(17,500)	50,000	42,500
Travel Expenses	75,107	43,603	80,000	100,000	20,000	80,000	(20,000)
Sub-Total	174,175	55,012	145,000	157,500	12,500	175,000	17,500
<u>Supplies</u>							
Office Supplies	159,706	116,773	225,000	225,000	0	225,000	0
Operating Supplies	387	153	2,500	50,000	47,500	50,000	0
Postage/Mailing	249,828	47,764	250,000	250,000	0	250,000	0
Printing	93,529	71,683	100,000	100,000	0	100,000	0
Subscriptions	28,277	23,607	40,000	40,000	0	40,000	0
Uniforms	112,332	129,154	150,000	150,000	0	150,000	0
Sub-Total	644,059	389,134	767,500	815,000	47,500	815,000	0

Attachment A

Sheriff John Aubrey 2024 - Submitted - Budget Requests

Prepared: 11/21/2023

ITEM	DEC 31	JAN 1-SEP 30	31-Dec	2023	2023	2024 BUDGET	2024 CHANGES
	2022 ACTUAL	2023 Actual	2023 PROJECTED	Original Budget	Variance		
<u>Miscellaneous Expenses</u>							
Physicals/Medicals	16,503	25,202	45,000	50,000	5,000	50,000	0
Advertising	40,692	37,015	60,000	60,000	0	60,000	0
Public Relations	0	-	5,000	5,000	0	5,000	0
Dues	28,812	11,632	35,000	25,000	(10,000)	35,000	10,000
Prof. Cert. Fees	0	0	-	-	0	0	0
Petty Cash	0	-	5,000	5,000	0	5,000	0
Discretionary Expense	0	25,000	25,000	25,000	0	25,000	0
Sub-Total	86,006	98,849	175,000	170,000	(5,000)	180,000	10,000
Total Operating Expenses	2,811,319	2,022,786	3,327,800	3,260,800	(67,000)	3,618,300	357,500
<u>Capital Expenditures</u>							
Computer Equipment	10,870	141,870	195,000	75,000	(120,000)	180,000	105,000
Automobiles	1,119,468	(10,055)	100,000	500,000	400,000	500,000	0
Office Equipment	30,100	29,217	55,000	55,000	0	55,000	0
Communications Equip.	1,967,406	4,981	100,000	250,000	150,000	175,000	(75,000)
Law Enforcement Equip.	1,609,031	22,793	200,000	500,000	300,000	450,000	(50,000)
Books	0	-	-	-	0	0	0
Total Capital Expend.	4,736,876	188,806	650,000	1,380,000	730,000	1,360,000	(20,000)
Total Expenditures	28,027,677	20,172,994	28,535,800	34,126,185	5,590,385	36,873,940	2,747,755
Net Inc/(Dec) to 75% Acct.	911,230	(10,895,864)	4,690,655	2,865	-	110	-
Prior Year Surplus/Deficit	9,377,656	0	-	-	-	4,690,655	-
Carry Forward for Term-to-Date	10,288,886	(10,895,864)	4,690,655	2,865	-	4,690,765	**