

WASHINGTON COUNTY						
BUDGET Sheriff						
FUND: 1000 General Fund DEPT: 0400 Sheriff						
Line Item	Description	2021 Budget	2022 Budget	YOY Difference	%	
PERSONAL SERVICES						Methodology
1001	SALARY FULL-TIME	\$ 6,101,736.00	\$ 6,017,432.00	\$ (84,304.00)	-1%	Assumes same number of positions (122) at current year salary <i>Note - will be submitting a separate budget request for raises/STEP increases</i>
1002	SALARIES, PART-TIME	\$ 50,000.00	\$ 65,000.00	\$ 15,000.00	30%	Given vacancy (turnover / open slots) and absence rates (COVID), WCSO must utilize part-time deputies to ensure service coverage
1005	OVERTIME/OTHER PREMIUM COMPENS	\$ 140,000.00	\$ 150,000.00	\$ 10,000.00	7%	Given vacancy (turnover / open slots) and absence rates (COVID), WCSO must utilize overtime to ensure service coverage
1006	SOCIAL SECURITY MATCHING	\$ 496,177.00	\$ 500,030.00	\$ 3,853.00	1%	Followed guidance of 7.65% matching contribution, applying it to the sum of Salary, Overtime, Holiday Incentive, & Longevity
1008	NONCONTRIBUTORY RETIREMENT	\$ 985,991.00	\$ 991,408.00	\$ 5,417.00	1%	Followed guidance of 15.32% contribution, applying it to the sum of Salary (full-time only), Overtime, Holiday Incentive, & Longevity
1009	HEALTH INSURANCE MATCHING	\$ 682,224.00	\$ 682,224.00	\$ -	0%	Followed guidance of \$466/month for each of the 122 full-time positions
1010	WORKMEN'S COMPENSATION	\$ 126,930.00	\$ 126,930.00	\$ -	0%	Flat to prior year (provided by Comptroller)
1011	UNEMPLOYMENT COMPENSATION			\$ -	0%	N/A (provided by Comptroller)
1016	LIFE INSURANCE	\$ 16,104.00	\$ 16,104.00	\$ -	0%	Followed guidance of \$11/month for each of the 122 full-time positions
1017	HOLIDAY INCENTIVE	\$ 145,123.00	\$ 248,243.30	\$ 103,120.30	71%	WCSO has 92 Essential Personnel (Holiday Incentive based on 13 / 8 hour days.
1999	LONGEVITY	\$ 49,109.00	\$ 55,652.49	\$ 6,543.49	13%	(Provided by Comptroller)
	TOTAL PERSONAL SERVICES	\$ 8,793,394.00	\$ 8,853,023.79	\$ 59,629.79	1%	
SUPPLIES						
2001	GENERAL SUPPLIES	\$ 55,000.00	\$ 58,000.00	\$ 3,000.00	5%	Ammo cost increased by ~6% on the state contract. General supplies have also increased. <i>Note- will be submitting a separate budget request for PPE/COVID supplies.</i>

2002	SMALL EQUIPMENT	\$ 75,000.00	\$ 75,000.00	\$ -	0%	Flat to prior year (no one-time or extraordinary expenses were incurred in the prior year and none are expected for the upcoming year) <i>Note - will be submitting a separate budget request for Taser replacement</i>
2003	JANITORAL SUPPLIES	\$ 14,000.00	\$ 14,000.00	\$ -	0%	Flat to prior year <i>Note- will be submitting a separate budget request for COVID-related supplies expense</i>
2004	MEDICINE & DRUGS	\$ 350.00	\$ 350.00	\$ -	0%	Flat to prior year
2005	FOOD	\$ 2,000.00	\$ 2,000.00	\$ -	0%	Flat to prior year
2006	CLOTHING/UNIFORMS	\$ 30,000.00	\$ 30,000.00	\$ -	0%	Flat to prior year
2007	FUEL, OIL & LUBRICANTS	\$ 252,000.00	\$ 300,000.00	\$ 48,000.00	19%	Oil & Lubricants - Flat to prior year Fuel - extrapolated full year fuel consumption based on Q1 2021 usage. We chose to not use the prior year as baseline due to the budget restrictions (anticipated revenue impact from COVID reduced patrol and self initiated activities). Assumed \$3.00/gal fuel cost based on current trends.
2008	TIRES & TUBES	\$ 33,000.00	\$ 33,000.00	\$ -	0%	Flat to prior year
2009	COMPUTER/IT EQUIPMENT	\$ 6,000.00	\$ 6,000.00		0%	Flat to prior year
2012	BULLET PROOF VESTS	\$ 20,000.00	\$ 29,700.00	\$ 9,700.00	49%	Replacement of ~20 vests that are expiring in 2022
2020	BUILDING MATERIALS AND SUPPLIE	\$ -	\$ -	\$ -	0%	Flat to prior year
2021	PAINTS AND METALS	\$ -	\$ 100.00	\$ 100.00	100%	Paint thinner and paint for range maintenance
2022	PLUMBING AND ELECTRICAL	\$ -	\$ -	\$ -	0%	N/A
2023	PARTS AND REPAIRS	\$ 76,000.00	\$ 76,000.00	\$ -	0%	Flat to prior year (no one-time or extraordinary expenses were incurred in the prior year and none are expected for the upcoming year)
2024	MAINTENANCE AND SERVICE CONTRA	\$ 1,000.00	\$ 1,500.00	\$ 500.00	50%	Increased due to warranty ending and new annual cost of firewall software support and support on County land line phones. (SmartNet)
2028	LUMBER & PILINGS	\$ 500.00	\$ 1,200.00	\$ 700.00	140%	Maintenance of state-mandated courses, will increase in cost due to current lumber prices
2029	SMALL TOOLS	\$ 400.00	\$ 1,000.00	\$ 600.00	150%	Estimate for replacement of Armorer tools
2030	CONCRETE	-	\$ 1,000.00	\$ 1,000.00	1000%	Estimate for housing cost for replacement K9
	<b>TOTAL SUPPLIES</b>	<b>\$ 565,250.00</b>	<b>\$ 628,850.00</b>	<b>\$ 63,600.00</b>	<b>11%</b>	
<b>OTHER SERVICES AND CHARGES</b>						
3003	COMPUTER SERVICES				0%	N/A
3006	MEDICAL/DENTAL/HOSPITAL	\$ 1,500.00	\$ 1,500.00	\$ -	0%	Flat to prior year
3009	OTHER PROFESSIONAL SERVICES	\$ 30,000.00	\$ 33,000.00	\$ 3,000.00	10%	Seen a cost increased from ~8% to 10% on the professional services for labor cost .
3020	TELEPHONE/FAX - LANDLINE	\$ 9,900.00	\$ 10,000.00	\$ 100.00	1%	Cox phone service cost increase

3021	POSTAGE	\$ 15,300.00	\$ 7,813.00	\$ (7,487.00)	-49%	WCSC will not be sending out jury notices in 2022, similar to 2020, so used that as a baseline and added \$1k to cover stamp cost increase and other unexpected postage needs
3022	CELL PHONE/PAGER/RADIO	\$ 48,000.00	\$ 49,300.00	\$ 1,300.00	3%	Assumed 3% increase to cover phone needs for two new slots approved in 2021
3023	INTERNET CONNECTION	\$ 11,115.00	\$ 11,115.00	\$ -	0%	Flat to prior year
3030	TRAVEL	\$ -		\$ -	0%	N/A
3031	COMMON CARRIER	\$ 750.00	\$ 750.00	\$ -	0%	Flat to prior year
3032	MILEAGE	\$ -	\$ -	\$ -	0%	N/A
3040	ADVERTISING AND PUBLICATIONS	\$ 450.00	\$ 450.00	\$ -	0%	Flat to prior year
3052	FIRE AND EXTENDED COVERAGE	\$ 2,400.00	\$ 8,500.00	\$ 6,100.00	254%	Received information on 6-7-2021 insurance was increasing for the second half of 2021. (Accounts Payable encumbered \$4,212.19 for the July 2021 payment.) If trend continues, 2022 cost will be round \$8,500.00. It is currently unclear if this trend will stay neutral or increase in 2022.
3053	FLEET LIABILITY	\$ 72,000.00	\$ 80,777.53	\$ 8,777.53	12%	Assumed same YOY growth of 9% (actual expense was over budget by 3%)
3054	OTHER SUNDRY INSURANCE	\$ 200.00	\$ 200.00	\$ -	0%	Flat to prior year
3070	RENT - LAND AND BUILDINGS	\$ -	\$ -	\$ -	0%	N/A
3071	RENT - MACHINERY AND EQUIPMENT	\$ -	\$ -	\$ -	0%	N/A
3073	LEASE - MACHINERY AND EQUIPMEN	\$ 9,870.00	\$ 10,400.00	\$ 530.00	5%	Potential 5% increase stated in lease agreement
3074	CONTRACT - OVERAGE	\$ 90.00	\$ -	\$ (90.00)	-100%	N/A
3090	DUES AND MEMBERSHIPS	\$ 8,500.00	\$ 12,000.00	\$ 3,500.00	41%	Maintaining current professional dues and subscriptions (including new CID subscriptions in 2021)
3094	MEALS AND LODGING	\$ 22,000.00	\$ 42,000.00	\$ 20,000.00	91%	Related primarily to maintaining training requirements and certifications. In the past, we hosted training events in-house, but are finding most organizations are reluctant to send instructors off-campus since COVID, therefore, we have to travel to them. It is currently unclear if this trend will continue into 2022.
3101	TRAINING/EDUCATION	\$ 18,000.00	\$ 25,000.00	\$ 7,000.00	39%	Estimated cost for training and certifications coming due in 2022 (increase in registration fees, catch up for canceled classes due to COVID, renewal of multi-year certifications, etc.). When possible and practical, we opt for online courses.
3102	SOFTWARE SUPPORT MAINT AGRMT	\$ 5,000.00	\$ 4,000.00	\$ (1,000.00)	-20%	Anticipating a decrease in software support in 2022
	<b>TOTAL OTHER SERVICES AND CHARGES</b>	<b>\$ 255,075.00</b>	<b>\$ 296,805.53</b>	<b>\$ 41,730.53</b>	<b>16%</b>	
<b>CAPITAL OUTLAY</b>						

4002	BUILDINGS	\$ -	\$ -	\$ -	0%	N/A
4004	MACHINERY & EQUIPMENT (OTHER	\$ -	\$ -	\$ -	0%	N/A
4005	VEHICLES	\$ 189,200.00	\$ -	-	0%	Note - will be submitting a separate budget request for capital outlay (Vehicles)
	TOTAL CAPITAL OUTLAY	\$ 189,200.00				