

KITTITAS COUNTY
BOARD OF COUNTY COMMISSIONERS

RESOLUTION NO. 2017-

**A Resolution adopting the Kittitas County Sheriff
Cost per Deputy
for the
Budget Year 2017**

WHEREAS, Kittitas County receives Federal Grant Dollars and bills other organizations, and

WHEREAS, according to the United States Office of Management & Budget, 2 CFR Part 200, Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance), Kittitas County Sheriff needs to adopt a rate for the Cost of a Deputy, and;

WHEREAS, the County Auditor has reviewed and approved the Cost Plan and determined the Kittitas County Sheriff Rate's to be in compliance, and

WHEREAS, the attached documentation shows the calculation rate for the Cost per Deputy as per the requirements for 2 CFR Part 200, Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance).

NOW, THEREFORE BE IT RESOLVED that the Board of County Commissioners adopts the rates as follows

Regular hours non-federal \$63.00
Regular hours federal \$54.00

Overtime hours non-federal \$94.00
Overtime hours federal \$82.00

for the Cost per Deputy for Kittitas County Sheriff as certified by the County Auditor, effective January 1, 2017.

ADOPTED this 1st day of August, 2017

**BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON**

Chairman

Vice-Chairman

Commissioner

ATTEST

Clerk of the Board/Deputy Clerk of the Board

CERTIFICATE OF COST PER DEPUTY

This is to certify that I have reviewed the cost per deputy plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal, dated January 1, 2017, to establish a billing rate for the cost per deputy for 2017 are allowable in accordance with the requirements of the Federal award(s) to which they apply and the provisions of this Part. Unallowable costs have been adjusted for in allocating costs as indicated in the cost plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the Adopted Budget and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the pre-determined rate.

I declare that the foregoing is true and correct.

Governmental Unit: Kittitas County Sheriff

Signature: Jerald V. Pettit

Name of Official: Jerald V. Pettit

Title: Kittitas County Auditor

Date of Execution: January 1, 2017

The 2017 Cost per Deputy Rate is approved based upon the 2017 adopted budget and completed review 6-08-2017.

The rates approved are:

Regular hours non-federal \$63.00
Regular hours federal \$54.00

Overtime hours non-federal \$94.00
Overtime hours federal \$82.00

FINAL RATE FOR OFF-DUTY DEPUTY (REG TIME) Man and Machine:		63	94	54	82
FINAL RATE FOR OFF-DUTY DEPUTY (OT IS 1.5 REG TIME):					
Average of deputy regular salaries/hour:		\$ 45.80	31	\$ 42.53	31
Total # Deputies & Line vehicles					
Total direct costs		\$ 450,197.45		\$ 450,197.45	
Total indirect costs		\$ 317,849.72			\$ 77,806.23
Total direct & indirect costs/Deputy (31 FTEs funded @ 2,080 hrs/yr)		\$ 11.91		\$ 6.98	\$ 3,565.08
Allocable Vehicle Direct costs		\$ 319,700.45			
Total number of LE and L&J vehicles		31			
Total Direct and Allocable Costs/Vehicle		\$ 10,312.92		\$ 10,312.92	
Total Direct and Allocable Costs/Vehicle/Hour (2,080 hrs/year)		\$ 4.96		\$ 4.96	
Allocable Vehicle Direct costs					
2017 Estimated cost for allocated depreciation, warranties and repairs		\$ 234,700.45		\$ 234,700.45	
Estimated 2017 LE and L&J fuel cost:		\$85,000		\$85,000	
Total Allocable Costs		\$ 319,700.45		\$ 319,700.45	
Note 1: Storage units are used for storing specialty items, SRT, SAR, water rescue, command center, etc. not line deputy items. Therefore, storage unit costs are not included in the off-duty officer rate calculation.					
Note 2: OMB Super Circular 200 prohibits inclusion of costs that benefit the public at large, including the costs of elected officials. The Sheriff's salary is therefore not included here.					
Note 3: A mix of actual and estimated costs are used here, in this initial calculation. In succeeding years, we will use solely actuals to create this calculation.					
Note 4: Assume 173.33 hours/month*12 months. Not accounting for hours of paid leave taken, as wages and benefits are still paid while on leave.					
Indirect Costs					
Annual total admin/support staff salaries and wages:		\$ 317,849.72			
Total Indirect Costs		\$ 317,849.72			
Total direct costs		\$ 450,197.45			
Indirect Costs					
Annual total admin/support staff salaries and wages:		\$ -			
Total Indirect Costs		\$ -			
Total direct costs		\$ 450,197.45			
Indirect Costs-DISALLOWED					
Annual total admin/support staff salaries and wages:		\$ -			
Total Indirect Costs		\$ -			
Total direct costs		\$ 450,197.45			

FINAL RATE FOR OFF-DUTY DEPUTY (REG TIME) Deputy Only		FINAL RATE FOR OFF-DUTY DEPUTY (OT IS 1.5 REG TIME):		FINAL FEDERAL RATE FOR DEPUTY (REG TIME) Deputy Only		FINAL FEDERAL RATE FOR DEPUTY (OT IS 1.5 REG TIME):	
58	\$	87	\$	50	\$	74	\$
Average of deputy regular salaries/hour:		Total # Line vehicles		Average of deputy regular salaries/hour:		Total # Line vehicles	
\$ 45.80		30		\$ 42.53		30	
Total direct costs		Direct Costs		Total direct costs		Direct Costs	
\$ 450,197.45		(A): Total cost to outfit a new deputy (Year 1):		\$ 450,197.45		(A): Total cost to outfit a new deputy (Year 1):	
\$ 317,849.72		(B): Total cost to outfit an existing deputy:		\$ -		(B): Total cost to outfit an existing deputy:	
\$ 11.91		(A/3): Assume one backfilled deputy hired per 3 years, total cost/year:		\$ 6.98		(A/3): Assume one backfilled deputy hired per 3 years, total cost/year:	
\$ 11.91		(B*28): Total cost for operating remaining 28 experienced deputies/year (cost of op/year, including training cost averaging ~\$14,000/year):		\$ 113,822.24		(B*28): Total cost for operating remaining 28 experienced deputies/year (cost of op/year, including training cost averaging ~\$14,000/year):	
\$ 11.91		Kittcom/Spillman Costs (85% of total contract cost)		\$ 245,669.18		Kittcom/Spillman Costs (85% of total contract cost)	
\$ 11.91		2016 Insurance (KCSO property & personnel liability)		\$ 64,770.62		2016 Insurance (KCSO property & personnel liability)	
\$ 11.91		Total direct costs		\$ 450,197.45		Total direct costs	
\$ 11.91		Indirect Costs		Indirect Costs-DISALLOWED		Indirect Costs-DISALLOWED	
\$ 11.91		Annual total admin/support staff salaries and wages:		\$ 317,849.72		Annual total admin/support staff salaries and wages:	
\$ 11.91		Total Indirect Costs		\$ 317,849.72		Total Indirect Costs	
\$ 11.91		Note 1: Storage units are used for storing specialty items, SRT, SAR, water rescue, command center, etc. not line deputy items. Therefore, storage unit costs are not included in the off-duty officer rate calculation.		Note 1: Storage units are used for storing specialty items, SRT, SAR, water rescue, command center, etc. not line deputy items. Therefore, storage unit costs are not included in the off-duty officer rate calculation.		Note 1: Storage units are used for storing specialty items, SRT, SAR, water rescue, command center, etc. not line deputy items. Therefore, storage unit costs are not included in the off-duty officer rate calculation.	
\$ 11.91		Note 2: OMB Super Circular 200 prohibits inclusion of costs that benefit the public at large, including the costs of elected officials. The Sheriff's salary is therefore not included here.		Note 2: OMB Super Circular 200 prohibits inclusion of costs that benefit the public at large, including the costs of elected officials. The Sheriff's salary is therefore not included here.		Note 2: OMB Super Circular 200 prohibits inclusion of costs that benefit the public at large, including the costs of elected officials. The Sheriff's salary is therefore not included here.	
\$ 11.91		Note 3: A mix of actual and estimated costs are used here, in this initial calculation. In succeeding years, we will use solely actuals to create this calculation.		Note 3: A mix of actual and estimated costs are used here, in this initial calculation. In succeeding years, we will use solely actuals to create this calculation.		Note 3: A mix of actual and estimated costs are used here, in this initial calculation. In succeeding years, we will use solely actuals to create this calculation.	
\$ 11.91		Note 4: Assume 173.33 hours/month*12 months. Not accounting for hours of paid leave taken, as wages and benefits are still paid while on leave.		Note 4: Assume 173.33 hours/month*12 months. Not accounting for hours of paid leave taken, as wages and benefits are still paid while on leave.		Note 4: Assume 173.33 hours/month*12 months. Not accounting for hours of paid leave taken, as wages and benefits are still paid while on leave.	
\$ 11.91		Note 5: Indirect costs are DISALLOWED under Federal grants.		Note 5: Indirect costs are DISALLOWED under Federal grants.		Note 5: Indirect costs are DISALLOWED under Federal grants.	

**2017 COST OF A DEPUTY - REGULAR TIME AND OVERTIME
CALCULATIONS OF AVERAGES PER STEPS**

Deputy	Effective Dates	Base Salary	Annual Salary	Reg Hours/ mo	Reg Hly Rate	Benefits per Reg Hours					Total hourly sal/ben	Total FED hourly sal/ben
						FICA	L&I	Ret.	Unempl.	Medical		
STEP 1	1/1/2017	\$4,679.00	\$56,148.00	173.33	\$ 25.57	\$ 1,966.1	\$ 0.9153	\$ 1,337.3	\$ 0.0681	\$ 8,753.2	\$ 41.48	\$ 38.60
STEP 2	1/1/2017	\$4,853.00	\$58,236.00	173.33	\$ 26.52	\$ 2,028.9	\$ 0.9153	\$ 1,387.1	\$ 0.0706	\$ 8,753.2	\$ 42.66	\$ 39.68
STEP 3	1/1/2017	\$5,018.00	\$60,216.00	173.33	\$ 27.42	\$ 2,097.8	\$ 0.9153	\$ 1,434.2	\$ 0.0730	\$ 8,753.2	\$ 43.78	\$ 40.70
STEP 4	1/1/2017	\$5,316.00	\$63,792.00	173.33	\$ 29.05	\$ 2,222.2	\$ 0.9153	\$ 1,519.2	\$ 0.0774	\$ 8,753.2	\$ 45.80	\$ 42.54
STEP 5	1/1/2017	\$5,593.00	\$67,116.00	173.33	\$ 30.57	\$ 2,338.3	\$ 0.9153	\$ 1,598.6	\$ 0.0814	\$ 8,753.2	\$ 47.69	\$ 44.25
CPL 1	1/1/2017	\$5,872.00	\$70,464.00	173.33	\$ 30.57	\$ 2,338.3	\$ 0.9153	\$ 1,598.6	\$ 0.0814	\$ 8,753.2	\$ 47.69	\$ 44.25
CPL 2	1/1/2017	\$5,988.00	\$71,856.00	173.33	\$ 30.57	\$ 2,338.3	\$ 0.9153	\$ 1,598.6	\$ 0.0814	\$ 8,753.2	\$ 47.69	\$ 44.25
SGT 1	1/1/2017	\$6,350.00	\$76,200.00	173.33	\$ 30.57	\$ 2,338.3	\$ 0.9153	\$ 1,598.6	\$ 0.0814	\$ 8,753.2	\$ 47.69	\$ 44.25
SGT 2	1/1/2017	\$6,512.00	\$78,144.00	173.33	\$ 30.57	\$ 2,338.3	\$ 0.9153	\$ 1,598.6	\$ 0.0814	\$ 8,753.2	\$ 47.69	\$ 44.25

Deputy	Effective Dates	Base Salary	OT Hours	OT Rate/Hour (1.5)	Benefits per OT Hours					Total hourly OT sal/ben	Total FED hourly OT sal/ben	
					FICA	L&I	Ret.	Unempl.	Medical			Indirect Cost
STEP 1	1/1/2017	\$4,679.00	1	\$ 38.35	\$2,934.1	\$ 0.9153	\$2,005.9	\$ 0.1021	\$ -	\$ 4,314.9	\$ 48.63	\$ 44.31
STEP 2	1/1/2017	\$4,853.00	1	\$ 39.78	\$3,043.4	\$ 0.9153	\$2,080.6	\$ 0.1059	\$ -	\$ 4,475.5	\$ 50.40	\$ 45.93
STEP 3	1/1/2017	\$5,018.00	1	\$ 41.13	\$3,146.6	\$ 0.9153	\$2,151.2	\$ 0.1095	\$ -	\$ 4,627.4	\$ 52.08	\$ 47.46
STEP 4	1/1/2017	\$5,316.00	1	\$ 43.57	\$3,333.3	\$ 0.9153	\$2,278.9	\$ 0.1160	\$ -	\$ 4,902.0	\$ 55.12	\$ 50.22
STEP 5	1/1/2017	\$5,593.00	1	\$ 45.85	\$3,507.4	\$ 0.9153	\$2,397.9	\$ 0.1221	\$ -	\$ 5,158.0	\$ 57.95	\$ 52.79
CPL 1	1/1/2017	\$5,872.00	1	\$ 45.85	\$3,507.4	\$ 0.9153	\$2,397.9	\$ 0.1221	\$ -	\$ 5,158.0	\$ 57.95	\$ 52.79
CPL 2	1/1/2017	\$5,988.00	1	\$ 45.85	\$3,507.4	\$ 0.9153	\$2,397.9	\$ 0.1221	\$ -	\$ 5,158.0	\$ 57.95	\$ 52.79
SGT 1	1/1/2017	\$6,350.00	1	\$ 45.85	\$3,507.4	\$ 0.9153	\$2,397.9	\$ 0.1221	\$ -	\$ 5,158.0	\$ 57.95	\$ 52.79
SGT 2	1/1/2017	\$6,512.00	1	\$ 45.85	\$3,507.4	\$ 0.9153	\$2,397.9	\$ 0.1221	\$ -	\$ 5,158.0	\$ 57.95	\$ 52.79

2017 Current Rates	
Social Security	0.0765 x salary
L&I	0.9153 x hours
Retirement	0.0523 x salary
Unemployment	0.002663 x salary
Medical Premium	8.75 x hours
Indirect Cost Allocation	0.1125 x salary
	01.01.17 no changes
	2017 premium \$ 1,517.20

NOTE 1: Longevity, fitness, and education stipends were not included, as they are not material to the final outcome.

NOTE 2: Medical benefits are allocated between total regular hours only, not included in OT too.

Off-Duty Deputy Salaries and Benefits

Average of Regular Hourly Salaries and Benefits:

\$ 45.80

Average of OT Salaries and Benefits:

\$ 55.11

Federal Deputy Salaries and Benefits

Average of Regular Hourly Salaries and Benefits:

\$ 42.53

Average of OT Salaries and Benefits:

\$ 50.21

DIRECT COSTS ALLOCABLE TO DEPUTIES - 2017

DESCRIPTION	COST
Cost of outfitting a new Deputy, year 1:	
UNIFORMS	\$ 1,587.08
ACADEMY PACK (ENTRY LEVEL DEPUTY)	\$ 150.00
BP VEST	\$ 889.00
DUTY GEAR	\$ 536.60
FIREARMS	\$ 3,895.00
EQUIPMENT	\$ 3,370.55
VEHICLE	\$ 87,308.00
	\$ 77,506.23

Cost of outfitting an experienced Deputy/year:	
UNIFORMS	\$ 1,587.08
FIREARMS/AMMO	\$ 300.00
EQUIPMENT	\$ 558.00
VEHICLE (GENERAL ANNUAL COSTS)	\$ 1,140.00
	\$ 3,585.08

Example of average cost/gal: 007 Annual fuel cost range (Jan-Dec 16):	Total cost/invoice	Total gal fuel/invoice	Avg Cost/Gal
Jan	\$ 7,544.25	3,789.28	\$ 1.99
Feb	\$ 5,984.96	3,406.23	\$ 1.74
March	\$ 6,763.49	3,895.39	\$ 1.74
April	\$ 6,469.14	3,421.30	\$ 1.89
May	\$ 8,569.82	4,106.64	\$ 2.09
June	\$ 8,315.35	3,705.51	\$ 2.24
July	\$ 8,397.94	3,710.80	\$ 2.26
Aug	\$ 8,449.69	3,827.14	\$ 2.21
Sept	\$ 8,502.18	3,664.24	\$ 2.32
Oct	\$ 9,464.96	3,595.15	\$ 2.35
Nov	\$ 9,181.95	3,116.75	\$ 2.35
Dec	\$ 2,230.93	3,371.83	\$ 2.14
(This is the invoice total, not just 16/16)	\$ 92,006.71	\$ 43,608.46	\$ 2.11

2017 budgeted fuel cost for line and L&J:	\$85,000
Average cost/mile (using \$2.11/gal, assume 15 mpg avg)	\$ 0.14
Assume avg total miles driven/hour	50.00
Avg fuel cost/mile/hour	\$ 7.04

2017 KITTCOM/SPILLMAN COST	\$ 245,689.18
(Per contract)	

2016 Insurance (KCSO property & personnel liability)	\$ 64,770.62
(non-jail, non-boating portion only)	

2017 Estimated vehicle maintenance for LE and L&J vehicles:	\$ 55,000.00
2017 Dep't Values (from Key's depreciation schedule):	\$ 146,072.62
2017 Allocated vehicle warranties for NEW LE and L&J vehicles (warranties not capitalized):	\$ 33,627.83
2017 Estimated cost for allocated depreciation, warranties and repairs:	\$ 234,700.45

Item Ours Super Cost: 2017 \$ 234,700.45

- General. Direct costs are those that can be identified specifically with a particular final cost objective.
- Application. Typical direct costs chargeable to Federal awards are:
 - Compensation of employees for the time devoted and identified specifically to the performance of these awards.
 - Cost of materials acquired, consumed, or expended specifically for the purpose of those awards.
 - Equipment and other approved capital expenditures.
 - Travel expenses incurred specifically to carry out the award.

- Minor items. Any direct cost of a minor amount may be treated as an indirect cost for reasons of practicality where such accounting treatment for that item of cost is consistently applied to all cost objectives.
- Factors affecting allowability of costs. To be allowable under Federal awards, costs must meet the following general criteria:
 - Be necessary and reasonable for proper and efficient performance and administration of Federal awards.

- Reasonable costs. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.

2017 COST OF A DEPUTY - ADMIN REGULAR TIME ALLOCABLE TO INDIRECT COSTS

ADMIN NAME	Effective Dates	Base Salary	Annual Salary	% of Time Spent as Deputy Support	% of Annual Salaries Allocable to Indirect	Benefits per Reg Hours					Total Salaries and Benefits Allocable to Indirect Support Staff Costs	
						FICA	L&I	Ret.	Unempl.	Medical		Indirect Cost
Clay Myers	1/1/2017	\$8,059.00	\$96,708.00	45%	\$ 43,519	\$3,328.1729	\$0.9153	\$5,057.8284	\$115.8900	\$ 8,7532	\$4,895.8425	\$ 56,927
Steve Panatieri	1/1/2017	\$6,712.00	\$80,544.00	10%	\$ 8,054	\$ 616.1616	\$0.9153	\$4,212.4512	\$ 21.4489	\$ 8,7532	\$ 906.1200	\$ 13,820
Heather Seibert	1/1/2017	\$4,414.00	\$52,968.00	90%	\$ 47,671	\$3,646.8468	\$0.9153	\$2,770.2264	\$126.9484	\$ 4,0385	\$5,363.0100	\$ 59,583
Kim Dawson	1/1/2017	\$5,108.00	\$61,296.00	20%	\$ 12,259	\$ 937.8288	\$0.9153	\$3,205.7808	\$ 32.6462	\$ 4,0385	\$1,379.1600	\$ 17,820
Tina Rowan	1/1/2017	\$3,699.00	\$44,388.00	90%	\$ 39,949	\$3,056.1138	\$0.9153	\$2,321.4924	\$106.3847	\$ 4,0385	\$4,494.2850	\$ 49,932
Jill Beedle	1/1/2017	\$3,590.00	\$43,080.00	90%	\$ 38,772	\$2,966.0580	\$0.9153	\$2,253.0840	\$103.2498	\$ 4,0385	\$4,361.8500	\$ 48,461
Karla Bailey	1/1/2017	\$5,578.00	\$66,936.00	85%	\$ 56,896	\$4,352.5134	\$0.9153	\$3,500.7528	\$151.5130	\$ 4,0385	\$6,400.7550	\$ 71,306
												\$ 317,850

2017 Current Rates	
Social Security	0.0765 x salary
L&I	0.9153 x hours
Retirement	0.0523 x salary
Unemployment	0.002663 x salary
Medical Premium (Corr, non-union)	4.04 x hours
Medical Premium (Line)	8.75 x hours
Indirect Cost Allocation	0.1125 x salary
	2017 premium
	Corr, non-union \$ 700.00
	Line \$ 1,517.20

NOTE 1: Longevity, fitness, and education stipends were not included, as they are not material to the final outcome.

Note 2: Applicable admin duties include AR billings, AP voucher processing, budgetary work, working with off-duty deputies, etc.

Note 3: OMB Super Circular 200 prohibits inclusion of costs that benefit the public at large, including the costs of elected officials. The Sheriff's salary is therefore not included here.

From OMB Super Circular 200 F. Indirect Costs

1. General. Indirect costs are those: (a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. The term "indirect costs," as used herein, applies to costs of this type originating in the grantee department, as well as those incurred by other departments in supplying goods, services, and facilities. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect costs within a governmental unit department or in other agencies providing services to a governmental unit department. Indirect cost pools should be distributed to benefitted cost objectives on bases that will produce an equitable result in consideration of relative benefits derived.

2. Cost allocation plans and indirect cost proposals. Requirements for development and submission of cost allocation plans and indirect cost rate proposals are contained in Attachments C, D, and E.

3. Limitation on indirect or administrative costs.

- In addition to restrictions contained in this Circular, there may be laws that further limit the amount of administrative or indirect cost allowed.
- Amounts not recoverable as indirect costs or administrative costs under one Federal award may not be shifted to another Federal award, unless specifically authorized by Federal legislation or regulation.

G. Interagency Services.

The cost of services provided by one agency to another within the governmental unit may include allowable direct costs of the service plus a pro rata share of indirect costs. A standard indirect cost allowance equal to ten percent of the direct salary and wage cost of providing the service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service. These services do not include centralized services included in central service cost allocation plans as described in Attachment C.

[illegible][illegible][illegible]

**KITTITAS COUNTY SHERIFF'S OFFICE
PATROL DEPUTY COSTS**

Updated:
8/16/2016 (Jill)

\$3,565.08

ISSUED		COST PER		SUB-	
QTY	ITEM	TOTAL	TOTAL	TOTAL	TOTAL

UNIFORMS					
2	UNIFORM PANTS	\$70.00	\$140.00		
2	UNIFORM S/S SHIRT	\$60.99	\$121.98		
2	UNIFORM L/S SHIRT	\$64.99	\$129.98		
1	BOOTS	\$300.00	\$300.00		
1	GREEN TIE	\$10.00	\$10.00		
1	STOCKING HAT	\$16.73	\$16.73		
1	BALL CAP	\$20.00	\$20.00		
1	JUMPSUIT	\$520.00	\$520.00		
1	NAME TAG	\$8.64	\$8.64		
1	BADGE	\$84.75	\$84.75		
1	WINTER JACKET W/ LINER	\$215.00	\$215.00		
					\$1,567.08

FIREARMS					
1	HANDGUN AMMO	\$250.00	\$250.00		
1	LESS LETHAL AMMO	\$45.00	\$50.00		
					\$300.00

EQUIPMENT					
1	CELL PHONE MONTHLY				
1	SERVICE	\$30.00	\$360.00		
1	FINGERPRINT KIT	\$120.00	\$120.00		
1	CRIME SCENE TAPE	\$15.00	\$15.00		
2	BIOHAZARD CONTAINERS	\$5.00	\$10.00		
1	BIOHAZARD PICKUP KIT	\$10.00	\$10.00		
1	RUBBER GLOVES	\$10.00	\$10.00		
1	DISINFECTANT	\$3.00	\$3.00		
1	C-A-T TOURNIQUET	\$30.00	\$30.00		
					\$558.00

VEHICLE					
1	COMPUTER WIRELESS				
1	MONTHLY SERVICE	\$40.00	\$480.00		
1	RADAR CALIBRATION	\$80.00	\$80.00		
4	WINTER/ALL-SEASON TIRES	\$145.00	\$580.00		
					\$1,140.00

MONTHLY
ANNUAL
ANNUAL

FUND 001-30 12/31/16						
DIVISION NAME	GL CODE	DESCRIPTION	OBJ CODE	2013 ACTUAL EXPENSES	2014 ACTUAL EXPENSES	2015 ACTUAL EXPENSES
ADMIN	300154301	TRAVEL - prorated for admin 39% of total travel cost	4301	2,560	2,560	2,560
PATROL	300254301	TRAVEL	4301	4,926	1,713	3,390
SAR	30020554301	TRAVEL	4301	482	553	-
WATER RESCUE	30021554301	TRAVEL	4301	-	-	580
PATROL L&J	30029954301	TRAVEL	4301	888	1,029	835
		TRAVEL	4301 Total	8,856	5,856	7,366
						11,008
ADMIN	300154906	REGISTRATION/TRAINING-prorated for admin at 39% of total training/reg cost	4906	2,563	2,563	2,563
PATROL	300254906	REGISTRATION/TRAINING	4906	2,211	1,059	2,839
SAR	30020554906	REGISTRATION/TRAINING	4906	-	-	-
WATER RESCUE	30021554906	REGISTRATION/TRAINING	4906	-	-	850
PATROL L&J	30029954906	REGISTRATION/TRAINING	4906	914	799	650
		TRAINING	4906 Total	5,688	4,421	6,902
		TRAVEL & TRAINING ACTUALS		14,543.52	10,276.24	14,267.47
						17,191.01
		4 YEAR AVG TRAINING+TRAVEL	14,069.56			
		4 YEAR AVG TRAINING ONLY	5,798.22			

2017 Cost Per Deputy

Asset No	Asset Description	Cost	Depreciation	2016 Book Value	Life	2016 Annual Depr.	2017 Annual Depr.
100380	2013 DODGE CHARGER (GOEMAN)	26,377.84	22,531.10	3,846.74	4	6,594.44	3,846.74
100431	2014 FORD INTERCEPTOR SUV (KIVI)	30,276.71	20,184.47	10,092.24	4	7,569.18	7,569.18
100432	2014 AWD INTERCEPTOR SUV (VRAVES)	30,276.71	19,553.71	10,723.00	4	7,569.18	7,569.18
100433	2014 FORD INTERCEPTOR SUV (SHUART)	30,171.96	21,371.77	8,800.19	4	7,543.01	7,542.99
100434	2014 FORD F150 TRUCK CCAB 4X4 (JONASSEN)	29,723.30	21,054.01	8,669.29	4	7,430.82	7,430.83
103036	2015 FORD INTERCEPTOR SUV (MARTIN)	29,513.20	12,912.06	16,601.14	4	7,378.32	7,378.30
103037	2015 INTERCEPTOR SUV (WHITSETT)	29,513.20	12,912.06	16,601.14	4	7,378.32	7,378.30
103038	2015 F250 PICKUP SHORT BED (GREEN)	29,601.92	11,717.48	17,884.44	4	7,400.51	7,400.48
103039	2015 F250 PICKUP SHORT BED (MCKEAN)	29,601.92	11,717.48	17,884.44	4	7,400.51	7,400.48
103040	2015 F250 PICKUP SHORT BED (MCBRIDE)	29,601.92	11,717.48	17,884.44	4	7,400.51	7,400.48
103700	2016 FORD INTERCEPTOR SUV (FOSTER)	30,265.47	5,674.77	24,590.70	4	5,674.77	5,674.77
103701	2016 FORD INTERCEPTOR SUV (RICKEY)	30,265.47	5,674.77	24,590.70	4	5,674.77	5,674.77
103702	2016 FORD INTERCEPTOR SUV (G. THOMPSON)	30,265.47	5,674.77	24,590.70	4	5,674.77	5,674.77
103703	2016 FORD INTERCEPTOR SUV (R. THOMPSON)	30,265.47	5,674.77	24,590.70	4	5,674.77	5,674.77
103704	2016 FORD INTERCEPTOR SUV (THOMAS)	30,265.47	5,674.77	24,590.70	4	5,674.77	5,674.77
103705	2016 FORD INTERCEPTOR SUV (CORBETT)	30,265.47	5,674.77	24,590.70	4	5,674.77	5,674.77
103706	2016 FORD F250 SHORT BED (BERG)	32,382.72	6,071.76	26,310.96	4	6,071.76	8,095.68
103707	2016 FORD F250 SHORT BED (NALE)	32,383.23	5,397.20	26,986.03	4	5,397.20	8,095.81
103708	2016 FORD ESCAPE AWD (BANNISTER)	24,747.59	4,640.17	20,107.42	4	4,640.17	6,186.90
17321	2009 FORD ESCAPE (SEVERSON)	25,956.55	25,956.55	-	3	-	-
17982	2010 FORD ESCAPE (SINCLAIR)	29,315.79	29,315.79	-	3	-	-
17985	2010 FORD CROWN VICTORIA (HOCTOR)	36,660.48	36,660.48	-	3	-	-
17986	2010 CROWN VICTORIA (MUNGUJA)	36,660.48	36,660.48	-	3	-	-
18376	2011 CROWN VICTORIA (NIELSEN)	37,569.68	37,569.68	-	3	-	-
18377	2011 CROWN VICTORIA (MARGHEIM)	37,569.68	37,569.68	-	3	-	-
18821	2012 FORD F250 (HOUSEBERG)	29,397.03	29,397.03	-	4	-	-
18904	2013 FORD EXPLORER (ROMERO)	29,745.07	27,886.02	1,859.05	4	7,436.25	1,859.05
18905	2013 FORD EXPLORER (KOKJER)	29,287.75	27,457.26	1,830.49	4	7,321.98	1,830.49
18906	2013 FORD EXPLORER (SEILSTAD)	29,287.75	27,457.26	1,830.49	4	7,321.98	1,830.49
18908	2013 FORD EXPLORER (BLUME)	29,745.07	27,886.02	1,859.05	4	7,436.25	1,859.05
19871	2008 FORD F150 CC PU #0808 (WOODY)	57,921.80	57,921.80	-	3	-	-
						153,339.01	146,072.62

NOTE: Warranties are not capitalized, so therefore not depreciated.

