

To: Union County Management Team
From: Jason May, Director of Budget & Grants Management
Date: May 14, 2025
Re: Sheriff's Department Personnel Cost History

From FY 2020 to FY 2025, the Sheriff Department's Personnel Budget grew from \$29,289,898 to \$40,052,201; a 36.74% increase. Over the same period the actuals for overtime, payouts, and incentive pay have grown from \$572,481 to \$1,186,748; a 107.3% increase with no budget increase for these lines during the same period.

In FY 2020, the Sheriff's Department had \$327,451 in lapse salaries to assist in covering the overtime, payouts, and incentives; over \$730,000 in FY 2021. In FY 2025, the projection shows the Sheriff's Department will have \$140,273 in lapse salaries to cover the \$786,267 in overages from overtime, payouts, and incentives; down from \$721,229 in lapse salaries in FY 2024. At this time, the Budget Team is unaware of any commitments made by the Sheriff's Department for the \$150,000 that was used as funding for the \$1.50 raise provided in March of 2025. The \$150,000 is based on the following:

- Uniforms \$38,000
- Tools \$66,000
- Medical Supplies \$8,000
- Books \$23,000
- Computer Equipment \$15,000

The Union County Sheriff's Office needs \$786,267 in additional funding for FY 2025 to address critical shortfalls that were not fully anticipated in the current budget.

1. Overtime (\$406,364 shortfall)

The Overtime budget has not changed over the past six years. Lapse salaries have been used to cover the expense. The Sheriff's Department has been over budget for overtime each year over the last six years with the exception of FY 2021 during the pandemic

- **Forward Planning:** The current proposed FY 2026 Budget includes an additional \$200,000 for overtime bringing the budgeted amount to \$600,000 for FY 2026.

2. Payouts (\$322,313 shortfall)

Payouts have never been budgeted for in the past for Union County in general or for the Sheriff's Department. The payouts for UCSO were \$106,071 in FY 2020 and have grown to a projection of \$322,313 for FY 2025; payouts were \$220,810 for FY 2024.

- **Forward Planning:** The Budget Team is currently working with Finance, HR, and UCSO to gain as much information about planned payouts for FY 2026 and providing funding in centralized revenue and expenses for this potential payouts.

3. Incentive Payments (\$57,589 shortfall)

The Sheriff's Department provides incentive payment for staff participating or working in specialized areas for the organization. These payments have grown from \$14,854 in FY 2020 to a projection of \$57,589 for FY 2025.

- **Forward Planning:** The Budget Team is working to gain an understanding of the payments and look to provide funding in FY 2026 for these payments.

SHERIFF'S OFFICE SALARIES & BENEFITS - BUDGET VS. ACTUALS

FY 2020 - FY 2025 (PROJECTED)

OG CATEGORY	OBJ	OFF OBJ DESC	FY 2020			FY 2021			FY 2022			
			BUDGET	ACTUALS	SURP/(DEF)	BUDGET	ACTUALS	SURP/(DEF)	BUDGET	ACTUALS	SURP/(DEF)	
Employee Compensation	5121	SALARIES & WAGES	\$17,481,798.00	\$17,154,346.78	\$327,451.22	\$18,322,795.00	\$17,591,048.99	\$731,746.01	\$19,532,263.00	\$18,950,035.80	\$582,227.20	
	5122	SALARIES & WAGES-OVERTIME	\$399,476.00	\$451,555.30	(\$52,079.30)	\$402,538.00	\$390,854.72	\$11,683.28	\$400,481.00	\$477,331.72	(\$76,850.72)	
	5123	SALARIES & WAGES-PAYOUTS		\$106,071.67	(\$106,071.67)		\$169,222.44	(\$169,222.44)		\$138,046.81	(\$138,046.81)	
	5124	ONE TIME INCENTIVE PAYMENTS		\$14,854.95	(\$14,854.95)		\$15,500.00	(\$15,500.00)		\$30,500.00	(\$30,500.00)	
	5126	SALARIES & WAGES-TEMP AND PART	\$303,134.00	\$294,790.02	\$8,343.98	\$331,666.00	\$313,826.60	\$17,839.40	\$353,928.00	\$268,824.79	\$85,103.21	
	5128	TRAVEL ALLOWANCE		\$676.00	\$681.20	(\$5.20)	\$679.00	\$678.60	\$0.40	\$679.00	\$678.60	\$0.40
Employee Compensation Sum			\$18,185,084.00	\$18,022,299.92	\$162,784.08	\$19,057,678.00	\$18,481,131.35	\$576,546.65	\$20,287,351.00	\$19,865,417.72	\$421,933.28	
Employee Benefits	5131	FICA CONTRIBUTIONS	\$1,360,647.00	\$1,332,816.08	\$27,830.92	\$1,458,480.00	\$1,367,695.59	\$90,784.41	\$1,552,367.00	\$1,465,205.82	\$87,161.18	
	5133	401-K SUPP RET PLAN -LEO	\$662,276.00	\$667,670.81	(\$5,394.81)	\$715,595.00	\$714,521.47	\$1,073.53	\$768,375.00	\$745,761.49	\$22,613.51	
	5134	401-K SUPP RET PLAN -OTHER	\$211,997.00	\$218,219.27	(\$6,222.27)	\$221,079.00	\$209,552.73	\$11,526.27	\$228,252.00	\$233,923.67	(\$5,671.67)	
	5135	RET CONTRIB-LAW ENFORCEMENT	\$1,284,541.00	\$1,296,532.73	(\$11,991.73)	\$1,565,399.00	\$1,544,175.26	\$21,223.74	\$1,859,476.00	\$1,801,104.52	\$58,371.48	
	5136	RET CONTRIB.- OTHER EMPLOYEES	\$379,401.00	\$396,312.89	(\$16,911.89)	\$450,930.00	\$428,907.16	\$22,022.84	\$515,873.00	\$534,517.08	(\$18,644.08)	
	5138	LIFE INSURANCE - EMPLOYEES		\$9,619.28	(\$9,619.28)		\$9,777.26	(\$9,777.26)		\$10,510.61	(\$10,510.61)	
	5141	OTHER FRINGE BENEFITS	\$30,000.00	\$36,163.27	(\$6,163.27)	\$66,000.00	\$70,188.72	(\$4,188.72)	\$25,000.00	\$72,231.96	(\$47,231.96)	
	5142	UNEMPLOYMENT CLAIMS		\$3,961.01	(\$3,961.01)				\$0.00		\$464.16	(\$464.16)
	5171	PENSION-RHCB OPEB	\$2,125,956.00	\$2,125,956.00	\$0.00	\$7,378.00		\$7,378.00	\$856,097.00	\$856,097.00	\$0.00	
	5173	PENSION-SEPARATION ALLOW OPEB	\$454,619.00	\$454,619.00	\$0.00	\$411,481.00	\$411,481.00	\$0.00			\$0.00	
	5182	WORKERS COMPENSATION			\$0.00	\$158,962.00	\$158,962.00	\$0.00	\$156,806.00	\$156,806.00	\$0.00	
	5183	HEALTH INSURANCE	\$3,550,005.00	\$3,550,005.00	\$0.00	\$3,109,420.00	\$3,109,420.00	\$0.00	\$4,245,172.00	\$4,245,172.00	\$0.00	
	5187	DENTAL INSURANCE	\$125,776.00	\$125,776.00	\$0.00	\$125,648.00	\$125,648.00	\$0.00	\$122,902.00	\$122,902.00	\$0.00	
	5185	HEALTH INSURANCE-RETIREES 65+	\$93,408.00	\$122,885.46	(\$29,477.46)	\$126,147.00	\$133,069.77	(\$6,922.77)		\$0.00	\$0.00	
	5184	HEALTH INSURANCE-RETIREES <65	\$798,660.00	\$798,660.00	\$0.00	\$792,720.00	\$792,720.00	\$0.00			\$0.00	
	5188	DENTAL INSURANCE-RETIREES <65	\$27,528.00	\$27,528.00	\$0.00	\$27,120.00	\$27,120.00	\$0.00			\$0.00	
Employee Benefits Sum			\$11,104,814.00	\$11,166,724.80	(\$61,910.80)	\$9,236,359.00	\$9,103,238.96	\$133,120.04	\$10,330,320.00	\$10,244,696.31	\$85,623.69	
Grand Total			\$29,289,898.00	\$29,189,024.72	\$100,873.28	\$28,294,037.00	\$27,584,370.31	\$709,666.69	\$30,617,671.00	\$30,110,114.03	\$507,556.97	

OG CATEGORY	OBJ	OFF OBJ DESC	FY 2023			FY 2024			FY 2025 (PROJECTED)		
			BUDGET	ACTUALS	SURP/(DEF)	BUDGET	ACTUALS	SURP/(DEF)	BUDGET	ACTUALS	SURP/(DEF)
Employee Compensation	5121	SALARIES & WAGES	\$20,972,767.00	\$20,854,038.16	\$118,728.84	\$23,120,589.00	\$22,399,359.35	\$721,229.65	\$25,977,218.00	\$25,836,944.40	\$140,273.60
	5122	SALARIES & WAGES-OVERTIME	\$402,162.00	\$617,912.19	(\$215,750.19)	\$400,481.00	\$749,104.45	(\$348,623.45)	\$400,481.00	\$806,845.90	(\$406,364.90)
	5123	SALARIES & WAGES-PAYOUTS		\$154,337.00	(\$154,337.00)		\$220,810.13	(\$220,810.13)	\$0.00	\$322,313.47	(\$322,313.47)
	5124	ONE TIME INCENTIVE PAYMENTS	\$295,000.00	\$18,853.55	\$276,146.45		\$35,560.90	(\$35,560.90)	\$0.00	\$57,589.25	(\$57,589.25)
	5126	SALARIES & WAGES-TEMP AND PART	\$343,658.00	\$317,185.50	\$26,472.50	\$360,392.00	\$344,844.44	\$15,547.56	\$406,697.00	\$394,795.38	\$11,901.63
	5128	TRAVEL ALLOWANCE	\$4,800.00	\$111.00	\$4,689.00			\$0.00			\$0.00
Employee Compensation Sum			\$22,018,387.00	\$21,962,437.40	\$55,949.60	\$23,881,462.00	\$23,749,679.27	\$131,782.73	\$26,784,396.00	\$27,418,488.40	(\$634,092.40)
Employee Benefits	5131	FICA CONTRIBUTIONS	\$1,661,811.00	\$1,624,121.28	\$37,689.72	\$2,109,340.00	\$1,762,352.23	\$346,987.77	\$2,173,232.00	\$2,036,212.17	\$137,019.84
	5133	401-K SUPP RET PLAN -LEO	\$806,920.00	\$827,977.42	(\$21,057.42)	\$860,658.00	\$881,707.26	(\$21,049.26)	\$976,144.00	\$1,007,098.23	(\$30,954.23)
	5134	401-K SUPP RET PLAN -OTHER	\$261,803.00	\$254,047.43	\$7,755.57	\$254,908.00	\$288,001.68	(\$33,093.68)	\$323,521.00	\$347,552.84	(\$24,031.84)
	5135	RET CONTRIB-LAW ENFORCEMENT	\$2,179,437.00	\$2,167,040.87	\$12,396.13	\$2,416,706.00	\$2,482,898.44	(\$66,192.44)	\$2,939,863.00	\$3,018,853.69	(\$78,990.69)
	5136	RET CONTRIB.- OTHER EMPLOYEES	\$635,675.00	\$618,619.79	\$17,055.21	\$657,146.00	\$744,330.32	(\$87,184.32)	\$883,147.00	\$946,335.68	(\$63,188.68)
	5138	LIFE INSURANCE - EMPLOYEES		\$11,166.14	(\$11,166.14)		\$12,023.34	(\$12,023.34)	\$0.00	\$14,809.05	(\$14,809.05)
	5141	OTHER FRINGE BENEFITS	\$20,000.00	\$45,505.46	(\$25,505.46)	\$20,000.00	\$49,022.98	(\$29,022.98)	\$20,000.00	\$52,343.07	(\$32,343.07)
	5142	UNEMPLOYMENT CLAIMS			\$0.00		\$5,665.46	(\$5,665.46)	\$0.00	\$0.00	\$0.00
	5171	PENSION-RHCB OPEB	\$485,255.00	\$485,255.00	\$0.00	\$769,005.00	\$769,005.00	\$0.00	\$0.00	\$0.00	\$0.00
	5173	PENSION-SEPARATION ALLOW OPEB	\$471,586.00	\$471,586.00	\$0.00	\$680,685.00	\$680,685.00	\$0.00	\$725,518.00	\$725,518.00	\$0.00
	5182	WORKERS COMPENSATION	\$170,274.00	\$170,274.00	\$0.00	\$148,626.00	\$148,626.00	\$0.00	\$175,104.00	\$175,263.00	(\$159.00)
	5183	HEALTH INSURANCE	\$4,759,987.00	\$4,759,987.00	\$0.00	\$5,098,410.00	\$5,098,410.00	\$0.00	\$4,882,532.00	\$4,887,222.00	(\$4,690.00)
	5187	DENTAL INSURANCE	\$159,121.00	\$159,121.00	\$0.00	\$166,290.00	\$166,290.00	\$0.00	\$168,744.00	\$168,906.00	(\$162.00)
	5185	HEALTH INSURANCE-RETIREES 65+			\$0.00			\$0.00			\$0.00
	5184	HEALTH INSURANCE-RETIREES <65			\$0.00			\$0.00			\$0.00
	5188	DENTAL INSURANCE-RETIREES <65			\$0.00			\$0.00			\$0.00
Employee Benefits Sum			\$11,611,869.00	\$11,594,701.39	\$17,167.61	\$13,181,774.00	\$13,089,017.71	\$92,756.29	\$13,267,805.00	\$13,380,113.72	(\$112,308.72)
Grand Total			\$33,630,256.00	\$33,557,138.79	\$73,117.21	\$37,063,236.00	\$36,838,696.98	\$224,539.02	\$40,052,201.00	\$40,798,602.12	(\$746,401.12)