Overview of 2020, S.182, Sec.5
Using County Reserve Funds for Sheriff Emergency Needs
to Respond to COVID-19

I. Overview of S.182, Sec. 5, SGO amendment

This section would allow a county's operations reserve and capital reserve funds to be used for the emergency needs of the sheriff, subject to the approval of the assistant judges. "Emergency needs" is defined as needs to respond to COVID-19 and includes hiring deputies, dispatchers, and other personnel and purchasing equipment and supplies.

This deviates from current law, which generally requires sheriffs to fund deputies and related expenses through contracts. However, sheriff testimony indicates that due to COVID-19, many of these contracts are no longer available. But, sheriffs are still providing law enforcement services; sheriff testimony indicates that some of these services, such as dispatch, are currently being provided by the sheriff's department at a loss.

A sheriff receiving these reserve funds under this Sec. 5 would be required to seek reimbursement from any known, applicable resources, including FEMA, and would be required to provide those reimbursement funds to the county.

A sheriff's ability to receive the county's reserve funds would sunset two weeks after the day the Governor terminates the state of emergency for the State in response to COVID-19.

II. Overview of County Budgets and Sheriff Department Funding

A. County Budgets

- Assistant judges propose an annual county budget. Before the county's annual meeting, the assistant judges hold a meeting on a preliminary proposed budget. Thereafter, on or before January 31, the assistant judges call a meeting to present the proposed budget to the county. Thereafter, within 14-21 days, the assistant judges review the proposed budget in light of any discussion and then deliver a warrant to the county treasurer, who in turn issues warrants to the county towns for the collection of a tax sufficient to cover the county budget. The whole amount of the tax shall not exceed in one year five cents on a dollar of the equalized grand list of the county. 24 V.S.A. § 133(a)-(d).

- The budget covers cost estimates and preliminary plans for capital construction and estimates of county indebtedness and of probable ordinary expenses and obligations, and may contain provisions for an operations reserve fund, which shall not at any time exceed an amount equal to 15% of the current budget presented. Any separate capital reserve fund shall not exceed 75% of the current budget presented. 24 V.S.A. § 133(e).

- The amount of the tax is apportioned on the towns, unorganized towns, and gores according to the equalized grand list of each. 24 V.S.A. § 133(f).

- The fiscal year ends on January 31, unless the assistant judges vote to have a different fiscal year. 24 V.S.A. § 133(h).

- Unless otherwise provided, the assistant judges allow claims against the county and certifies them to the county clerk, who draws an order therefor upon the county treasurer. 24 V.S.A. § 180.

B. Sheriff Department Funding

- Sheriff salaries are provided in 32 V.S.A. § 1182.

- Sheriffs may receive fees for civil process, transportation, and care of prisoners, juveniles, and patients with a mental condition or psychiatric disability. 32 V.S.A. § 1591.

- The county provides the sheriff with office equipment and supplies, and funds for maintaining and operating the equipment as the assistant judges consider necessary. The county also provides secretarial and bookkeeping assistance and covers VCJTC basic and annual in-service costs for the department personnel. 24 V.S.A. § 73(a).

- From revenues from a contract, the sheriff's department provides salaries, equipment, and other funds necessary to carry out the contract. 24 V.S.A. § 73(b).

- Sheriffs may contract "to provide law enforcement or other related services including security services, central dispatching for police, fire, or ambulance services, and centralized support services." Statute provides requirements for and reporting of contracts. 24 V.S.A. § 291a.