

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
OFFICE OF THE SHERIFF  
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

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**PROPOSED BUDGET BOOK – Page # 223-225**

**BACKGROUND:**

The Jacksonville Sheriff's Office mission is to protect the lives and property of the citizens of this community, to preserve the peace and to prevent crime and disorder while constantly guarding personal liberties as prescribed by law.

- In the proposed budget, there are 3,235 Sheriff's Office employees in the General Fund/GSD:
  - 1,785 sworn police officers;
  - 790 correction officers; and
  - 660 civilians.
- As of July 22, 2019, the total number of vehicles in the Sheriff's fleet was 2,325 (this total amount did not include 21 vehicles that have been purchased but have not been delivered yet):
  - 1,382 patrol cars;
  - 38 motorcycles;
  - 293 other vehicles; and
  - 612 unmarked vehicles.
- The average inmate population for the correctional facilities was 3,106 in 2018, which was up from 2,827 in 2017.
- As of July 15, 2019, the Sheriff's Office vacancy count was 216:
  - 58 police officers;
  - 99 corrections officers; and
  - 59 civilians.
- The Sheriff's proposed budget is 38% of the General Fund/GSD expenditure budget and 52% of the General Fund/GSD employee cap (vs. 36% and 52% in FY 2018/19, respectively).

**REVENUES:**

1. Charges for Services:

- The increase of \$339,730 is primarily due to the following increases of:
  - \$174,000 in alarm permit fees due to increased collections since the process was outsourced to a third-party vendor;
  - \$95,141 in home detention fees due to an increased number of inmates sentenced to home detention; and
  - \$77,536 in reimbursement from independent agencies due to a request from JEA to provide an additional officer to assist with JEA's 811 program.

2. Revenue from City Agencies:

- The net decrease of \$202,710 is mainly due to a decrease in interfund service revenues due to fewer excess funds within the 911 User Fee Subfund (S/F 171).

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3. Fines and Forfeits:

- The increase of \$438,551 is due to an increase of \$380,851 for alarm citations and an increase of \$57,700 for traffic infractions to align with the current year projections.

4. Miscellaneous Revenue:

- The increase of \$4,396,906 is primarily due to the following additions to the budget:
  - an anticipated reimbursement of \$3,670,604 from the Duval County School Board for officers assigned to the schools under the School Guardian Program which is associated with the Marjory Stoneman Douglas High School Public Safety Act. The Administration negotiated a reimbursement rate of \$27.15/hour, effective August 12, 2019.
  - an anticipated reimbursement of \$693,566 for special events with over 500 attendees that were previously staffed through secondary employment (this will be offset by an increase in overtime).

**EXPENDITURES:**

1. Salaries:

- The increase of \$27,524,184 in salaries is primarily due to the following increases:
  - \$15,347,356 in permanent and probationary salaries partly due to the addition of five (5) new positions, but mainly due to the salary increases per the collective bargaining agreements effective October 1, 2019:
    - 7% for police officers;
    - 9.5% for correction officers; and
    - 4.5% for the civilian employees;
  - \$9,976,827 in overtime primarily due to an increase of \$7,491,028 for the School Guardian Program (which would be offset by a reimbursement of \$3,670,604 from Duval County School Board) with the remaining increases attributable to the collective bargaining salary increases and planned special events noted above;
  - \$1,129,929 in leave rollback/sellback due to the collective bargaining salary increases and to align with recent actuals;
  - \$779,195 in salaries part-time primarily due to the 4.5% salary increase for part-time employees; and
  - \$225,587 in DROP/leave layout mainly due to the collective bargaining salary increases (same number of DROP participants scheduled to retire for next fiscal year as it was expected for the current fiscal year – 84).

2. Salary and Benefit Lapse:

- The FY 2019/20 lapse amount of \$4,754,108 is based on the lapse model (\$3,993,087) and an adjustment to reduce salaries and benefits that will be charged to a grant.

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3. Pension Costs:

- The increase of \$8,472,596 is mostly due to the following increases:
  - \$5,847,963 due to using less reserves and an overall increase in the required contribution to the Police and Fire Pension Fund;
  - \$1,946,326 for the defined contribution public safety plan due to new employees hired after October 1, 2017, being members of this plan instead of the defined benefit plan; and
  - \$585,866 for the contribution to the correction pension plan due to a higher required contribution.

4. Internal Service Charges:

- This includes various internal service charges which mostly consists of fleet vehicle replacement allocation of \$11,561,658 (total of 213 vehicles will be replaced as shown in the table below), fleet parts/oil/gas allocation of \$8,145,648, building cost allocation of \$5,503,968, radio equipment refresh and maintenance allocation of \$4,847,838, and fleet repairs/maintenance allocation of \$4,423,932.

Unit Description	Number of Units to be Purchased	Average Price	Total Expected Cost	Average Monthly Use in FY 2019/20	Fleet Replacement Allocation in FY 2019/20 (Partial Year)	Fleet Replacement Allocation (Full Year)
Bus	1	\$ 200,000	\$ 200,000	2	\$ 7,367	\$ 44,200
Dump Truck	1	\$ 105,000	\$ 105,000	2	\$ 3,867	\$ 23,205
Van	9	\$ 48,026	\$ 432,230	6	\$ 47,761	\$ 95,522
SUV	6	\$ 44,417	\$ 266,500	6	\$ 29,448	\$ 58,896
JSO - Patrol SUV	52	\$ 43,038	\$ 2,238,000	6	\$ 303,192	\$ 606,384
Pickup Truck	3	\$ 28,767	\$ 86,300	6	\$ 9,536	\$ 19,072
Sedan - Full Size	11	\$ 27,773	\$ 305,500	6	\$ 33,758	\$ 67,515
JSO - Harley Motorcycle	13	\$ 27,000	\$ 351,000	7	\$ 105,522	\$ 182,905
JSO - Covert Vehicle	116	\$ 24,609	\$ 2,854,678	6	\$ 315,440	\$ 630,880
Golf Cart / ATV	1	\$ 15,000	\$ 15,000	7	\$ 1,934	\$ 3,315
<b>Total</b>	<b>213</b>		<b>\$ 6,854,208</b>		<b>\$ 857,824</b>	<b>\$ 1,731,893</b>

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5. Professional and Contractual Services:

- The increase of \$1,131,689 is due to the following increases of:
  - \$509,860 in contractual services due to a contractual increase for the health services contract along with an increase in pharmacy costs;
  - \$430,191 in contract food services - jail due to a higher inmate population and projected 1.9% CPI increase; and
  - \$233,602 in professional services for the assessment center for the police sergeants and lieutenants promotional process that is scheduled for FY 2019/20.

6. Other Operating Expenses:

- There is an increase of \$2,708,229 primarily due to the following increases of:
  - \$1,834,485 in other operating supplies primarily due to an increase of \$1,160,800 for body camera maintenance for cameras deployed to the Patrol & Enforcement Division in FY 2018/19 (that were previously paid for by a grant) and due to an increase of \$560,880 for expansion of the body camera program to all police officers in the Personnel & Professional Standards Division; Investigations & Homeland Security Division; and Police Services Division;
  - \$190,662 in hardware and software maintenance and licenses due to increases in the following agreements of \$492,127 with Microsoft, \$99,994 with Vigilant Solutions and \$90,201 with Cisco which were offset by decreases of \$115,000 for Lexis Nexis and \$351,158 for CAD maintenance that will be provided by the City's Information Technologies Division;
  - \$183,424 in repairs and maintenance mostly due to an increase in aviation maintenance; and
  - \$118,735 in equipment rentals due to a higher number of inmates being placed on home detention which requires use of tracking devices.

7. Capital Outlay:

- The total of \$3,208,329 is for the following items:
  - \$2,521,591 is for a new record management system that will replace numerous software packages used by JSO and increase efficiency and assist in complying with the National Incident-Based Reporting System (NIBRS)
  - \$686,725 for computer equipment and software is for replacement of hardware (switches, routers, servers, etc.) that is past end of life and will help ensure compliance with the Criminal Justice Information Services (CJIS) standards

8. Debt Management and Fund Repayments:

- The banking fund principal payment amount is \$235,000, and the interest payment amount is \$26,952, which has a net increase of \$178,251. These payments are for prior years' borrowing.

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**DIVISIONAL CHANGES:**

<b>DIVISION</b>	<b>FY 2018/19 APPROVED</b>	<b>FY 2019/20 PROPOSED</b>	<b>CHANGE \$</b>	<b>CHANGE %</b>	
CORRECTIONS	\$ 115,553,813	\$122,562,382	\$ 7,008,569	6.1%	a
INVESTIGATION & HOMELAND SECURITY	\$ 64,784,912	\$ 72,944,283	\$ 8,159,371	12.6%	b
PATROL AND ENFORCEMENT	\$ 186,213,393	\$202,507,147	\$ 16,293,754	8.8%	c
PERSONNEL & PROFESSIONAL STANDARDS	\$ 20,548,783	\$ 23,757,144	\$ 3,208,361	15.6%	d
POLICE SERVICES	\$ 44,467,907	\$ 53,207,895	\$ 8,739,988	19.7%	e
SHERIFF-ADMINISTRATION	\$ 7,560,940	\$ 6,615,746	\$ (945,194)	(12.5%)	f
<b>TOTAL</b>	<b>\$ 439,129,748</b>	<b>\$481,594,597</b>	<b>\$ 42,464,849</b>	<b>9.7%</b>	

- a. The increase of \$7,008,569 in Corrections is primarily due to the following increases of:
- \$4,738,276 in salaries due to the scheduled increases;
  - \$1,494,573 in pension costs due to more employees on the defined contribution plan and a higher contribution required for the Corrections Officers pension plan; and
  - \$898,087 in professional and contractual services due to a contractual increase for the health services contract, an increase in pharmacy costs, and an increase to the contract food services - jail due to a higher inmate population and projected 1.9% CPI increase.
- b. The increase of \$8,159,371 in Investigation and Homeland Security is primarily due to the following increases of:
- \$5,010,605 in salaries due to the scheduled salary increases and positions transferred in from other divisions which was offset by positions transferred out during the year; and
  - \$2,935,436 in pension costs due to an increase in the required contribution to the Police and Fire Pension Fund and using less reserves for the contribution.
- c. The increase of \$16,293,754 in Patrol and Enforcement is primarily due to the following increases of:
- \$14,041,372 in salaries mostly due to the increases in overtime of \$8,564,525 for officers assigned to schools and the increase in permanent and probationary salaries of \$4,275,462 for the scheduled salary increases; and

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- \$3,059,573 in pension costs due to an increase in the required contribution to the Police and Fire Pension Fund and using less reserves for the contribution.
- d. The increase of \$3,208,361 in Personnel and Professional Standards is primarily due to the following increases of:
  - \$2,009,250 in salaries due to scheduled raises and positions transferred in from other divisions based on how vacant positions are treated;
  - \$604,366 in pension costs due to an increase in the required contributions to the Police and Fire Pension Fund and Corrections Officers Pension Fund and using less reserves for the contribution; and
  - \$235,900 in professional and contractual services (assessment center for the police sergeants and lieutenants promotional process).
- e. The increase of \$8,739,988 in Police Services is primarily due to the following increases of:
  - \$3,208,316 in capital outlay for a new record management system and replacement of hardware that is at end of life;
  - \$2,250,730 in other operating expenses for body camera maintenance for cameras deployed in FY 2018/19 that were previously paid for by a grant and expansion of the body camera program;
  - \$1,437,381 in internal services charges mainly due to re-allocating costs from the Sheriff's Administration Division; and
  - \$1,389,223 in salaries due to the five (5) civilian employees added related to the Real-Time Crime Center and the scheduled salary increases.
- f. The decrease of \$945,194 in Sheriff – Administration is primarily due to:
  - a decrease of \$1,521,540 in internal service charges mainly due to reallocating costs to Police Services Division;
  - an increase of \$335,458 in salaries for scheduled raises; and
  - an increase of \$178,251 in debt management fund repayments.