



2024

Budget Report

Leon County Sheriff's Office



TRANSMITTAL LETTER



Sheriff **Walt McNeil**
LEON COUNTY SHERIFF'S OFFICE

HONESTY & INTEGRITY ACCOUNTABILITY TEAMWORK TRUST & RESPECT COMMITMENT TO EXCELLENCE

May 1, 2023

Honorable Nick Maddox, Chairman
Board of County Commissioners
Leon County Courthouse
Tallahassee, FL 32301

Dear Chairman Maddox:

In accordance with Chapter 30.49, Florida Statutes, I respectfully submit the Leon County Sheriff's Office (LCSO) proposed budget for Fiscal Year 2023-2024. The proposed budget reflects the funding required for the upcoming fiscal year to perform the powers and duties vested with the constitutional office of the Sheriff. The proposed spending plan is both reasonable and necessary for the proper and efficient operation of the Leon County Sheriff's Office.

The agency is focused on crime reducing efforts and enhancing the quality of life of our citizens. This would not be possible without the unwavering support from the Board of County Commissioners and the hard work of the members of the agency. As we continue the course for the delivery of world class service in 2023 and look ahead to 2024, identifying our greatest needs and addressing the most significant community concerns are essential. Through our "All in LEON" initiative, we will continue our collaboration with community and governmental partners, as well as the citizens to address these priorities and achieve success.

Implementing and continued investment in intervention strategies to reduce crime in the community and eliminating the opportunities and conditions that lead to crime is a key priority. Through your continued support of various programs including, but not limited to the Homeless Outreach Street Team (HOST), the Council on the Status of Men and Boys (CSMB), the Mental Health Unit, as well as increased funding for inmate mental health services, we continue our collaborative efforts to better address the ongoing and multifaceted issues that face our community. To assist citizens being released from the Detention facility, we offer RISE center services which provide much needed re-entry tools and support to become productive members of the community. Last week, we announced the first phase of a unique re-entry program for incarcerated individuals to provide vocational training in beekeeping, gardening, fish breeding and more. Continued development and funding of crime prevention and outreach programs, and re-entry services in partnership with the community is essential in improving the quality of life in Leon County.

At the heart of our success are the dedicated members of the agency. Recruiting and retention of quality personnel is vital in an ever-competing work environment. Continued turnover, especially in Detention, as well as a limited pool of qualified applicants, are considerations to our overall competitive positioning. The proposed budget includes funding to implement a step plan for law-enforcement deputies, sergeants, and lieutenants in accordance with the PBA contract, pay parity for the detention deputies as well as a 3% cost of living increase for civilians and non-bargaining members. There is a significant cost to the community in not remaining competitive in compensation, and the current employment market trends emphasize the importance of committing resources to member's salaries.

I am supportive of a 5% cost of living increase for civilians and non-bargaining unit members; however, the impact of impending Florida Retirement legislative changes is unknown at this time and will not be finalized prior to the Board's requested budget submission deadline. Therefore, I am limiting my request for salary increases for the affected members to a 3% increase. If the Board adopts a 5% compensation plan for county employees, I respectfully request the additional funds be included in the Sheriff's adopted budget.

The Fiscal Year 2023-2024 budget proposal of \$102,300,000 which is an increase of 8.75% or \$8.2 million represents anticipated expenditures necessary to support the general fund responsibility of the law enforcement, detention, and judicial functions. The certified budget is presented net of contractual contributions for the 50% funding of the School Resource Unit provided by the Leon County School Board of \$1,746,981. The proposed budget is based on a fiscally responsible philosophy, thorough review of all budget requests and prioritization of needs.

The requested increase in personnel services of \$6.8 million is essential to recruit and retain qualified members. Operating and capital expenditures increases of \$1.3 million are largely attributed to purchase of additional body-worn cameras, taser upgrade, contractual increases for inmate food, inmate medical, fuel, axon contract as well as additional software purchases and cost increases.

The most significant responsibility of the Sheriff's Office is to make Leon County a safe place to live, work, and play and our overall success is a direct result of adequate budgetary resources. We appreciate the support provided by the Board of County Commissioners and county staff to ensure funding for essential services to the community and intervention strategies are not compromised. I look forward to our continued partnership throughout the upcoming fiscal year.

Sincerely,

Walt McNeil
Sheriff



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DISTINGUISHED BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Leon County Sheriff's Office
Florida**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director

Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Leon County Sheriff's Office, Florida for its annual budget for the fiscal year beginning October 1, 2022.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. It is our belief that our current budget continues to conform to the program standards and requirements, as we will be submitting our budget to the GFOA to determine its eligibility for another award.

**PREPARED BY:
Leon County Sheriff's Office**

Executive Staff

Mr. Walt McNeil
Leon County Sheriff

Mr. Ron Cave
Administration Assistant Sheriff

Mrs. Argatha Rigby-Gilmore
Law Enforcement Assistant Sheriff

Mr. Steve Harrelson
Detention and Judicial Assistant Sheriff

Department of Financial Services

Ms. Elise Gann
Chief Financial Officer

Mr. Scott Otte
Accounting Controller

Mrs. Terra Collier
Budget Analyst

Community and Media Relations

Ms. Melissa Schaldenbrand
Crime Prevention Manager

Ms. Arielle Rosier
Media Specialist



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INTRODUCTION TO LEON COUNTY

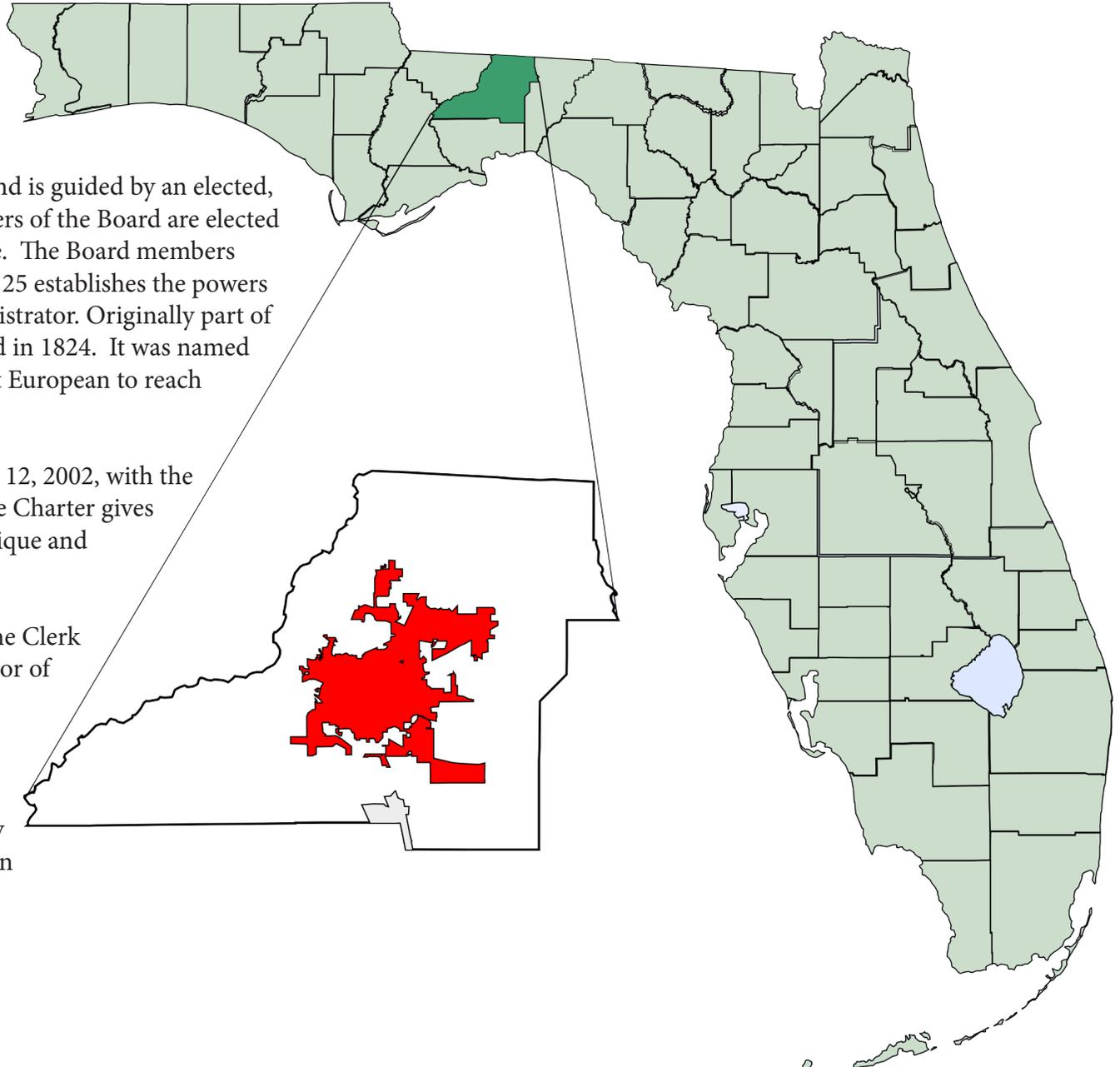
Leon County is approximately 702 square miles. It has a population of approximately 297,369 people, based on 2022 Census numbers.

Leon County is a political subdivision of the State of Florida and is guided by an elected, seven-member Board of County Commissioners. Five members of the Board are elected to serve specific districts and two members are elected at-large. The Board members also select a chairperson each year. Florida Statutes, Chapter 125 establishes the powers and duties of the County Commission and the County Administrator. Originally part of Escambia and later Gadsden County, Leon County was created in 1824. It was named for Juan Ponce de Leon, the Spanish explorer who was the first European to reach Florida.

The County became a charter government effective November 12, 2002, with the passage of a referendum by Leon County voters. A Home Rule Charter gives citizens the power to shape their government to meet their unique and changing needs through local constitution.

Leon County has five Constitutional Officers, which include the Clerk of the Courts, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector. The Board of County Commissioners is obligated to fund the operating budgets of elected officials partly or in whole.

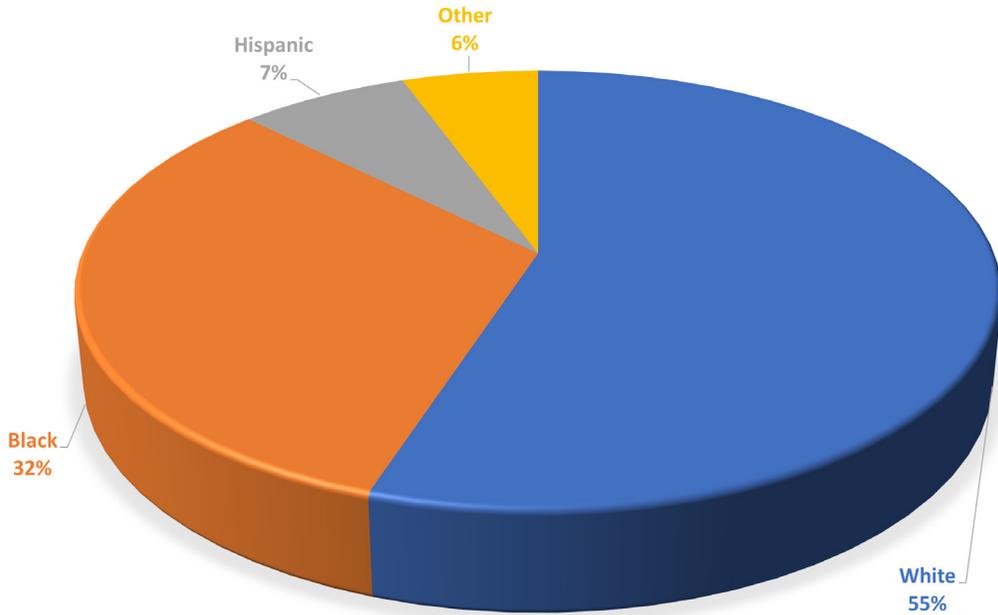
Officers are elected to administer a specific function of County government and are directly accountable to the citizens of Leon County. Florida Statutes, Chapter 30 establishes the powers, duties, and responsibilities of the Sheriff.



DEMOGRAPHICS & POPULATION

STATISTICS

LEON COUNTY RACIAL DIVERSITY



Demographics & Population Statistics

| Category | Leon County | State of Florida |
|-------------------------|-------------|------------------|
| Population | 297,369 | 22,244,823 |
| Growth | 1.80% | 3.30% |
| Poverty Rate | 16.20% | 13.10% |
| Median Household Income | \$57,359 | \$61,777 |
| Unemployment Rate | 2.80% | 2.70% |
| Median property value | \$223,400 | \$248,700 |
| Homeownership rate | 52.70% | 66.50% |

Bordering Counties

| | |
|----------------------|-------------------|
| Gadsden County, FL | Grady County, GA |
| Jefferson County, FL | Thomas County, GA |
| Liberty County, FL | |
| Wakulla County, FL | |



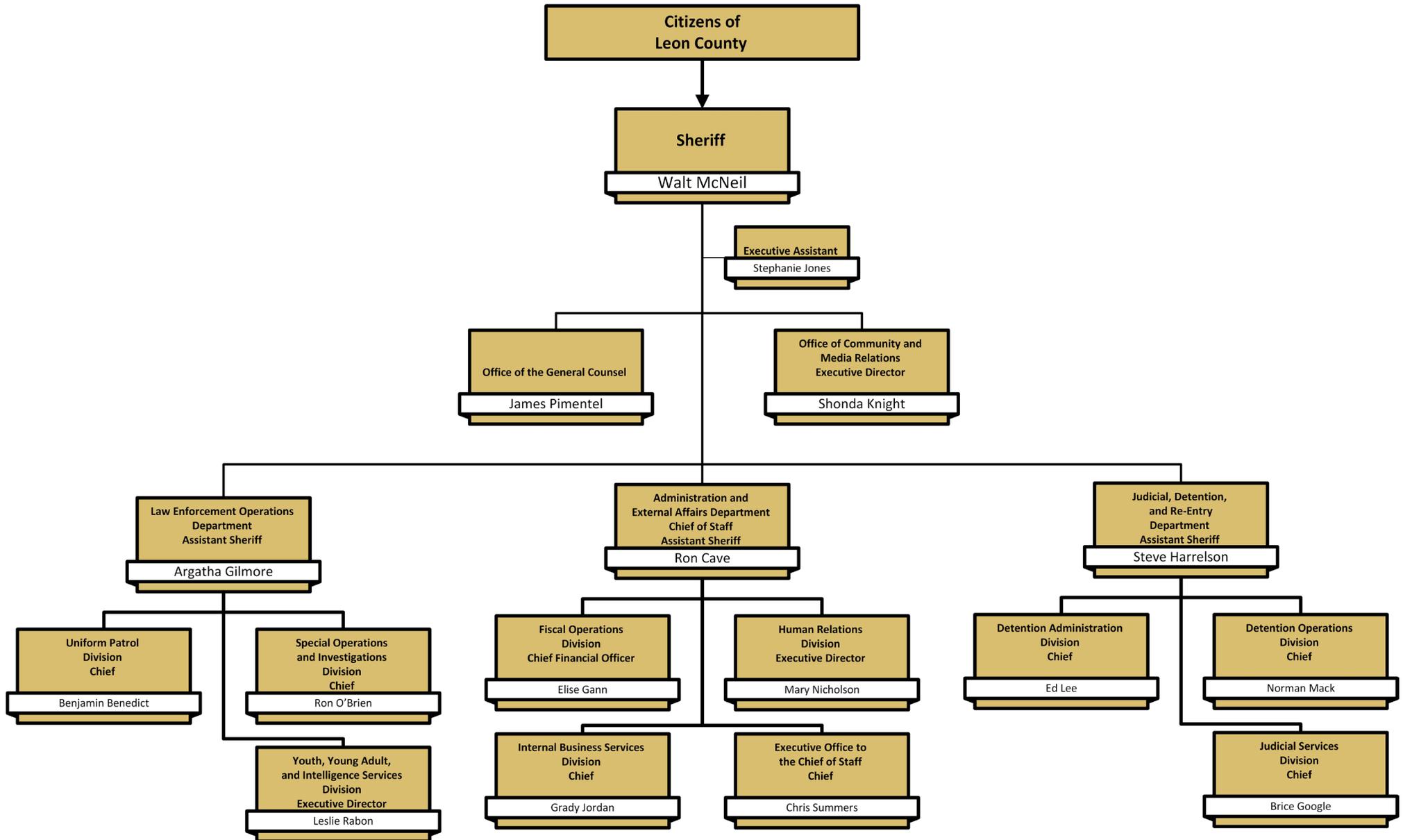
Universities

| | enrollment | degrees/yr |
|--|------------|-------------------|
| Florida State University | 44,597 | 13,101 degrees/yr |
| Florida Agricultural and Mechanical University | 10,028 | 2,166 degrees/yr |
| Tallahassee Community College | 11,914 | 3,636 degrees/yr |



LEON COUNTY SHERIFF'S OFFICE

AGENCY ORGANIZATIONAL CHART



The chart illustrated on this page is reflective of the organization structure in 2022. A substantial agency reorganization went into effect on January 6, 2023.





EXECUTIVE COMMAND STAFF



Ron Cave
*Chief of Staff and Assistant Sheriff of
Administration and External Affairs*

Assistant Sheriff Ron Cave was raised in Tallahassee and graduated from Godby High School. Cave went on to graduate from Thomas University with a bachelor's degree in Criminal Justice and continued his education by attaining a master's degree in Political Science from Florida State University, a master's degree in Criminal Justice Administration from the University of West Florida, and a master's Certificate in Public Administration from the University of West Florida.

He continues to actively engage with and contribute to the academic community by serving as an adjunct professor for two Florida community colleges and a private university where he teaches courses in political science and criminal justice. Cave has lectured on various topics related to criminal justice, public policy and administration, the Florida Legislature, and political science.

Assistant Sheriff Cave holds criminal justice instructor certifications in general topics, firearms, defensive tactics, and vehicle operations. He has worked continuously in the criminal justice field since 1996. Cave has been a Florida-certified correctional officer since 1997, and a Florida-certified law enforcement officer since 1998. He has served in various positions and roles with local and state criminal justice agencies including investigator (internal affairs and criminal), Deputy Sheriff, Lieutenant, Captain, Major, Chief over field and statewide operations and Director.

Currently, Cave serves as the Chief of Staff and Assistant Sheriff of Administration and External Affairs.



Argatha Rigby-Gilmore
*Assistant Sheriff of
Law Enforcement*

Assistant Sheriff Argatha Rigby-Gilmore was reared in Indian River County, Florida. She is a graduate of Vero Beach High School and Indian River Community College. From Florida State University, she received a Bachelor of Science degree in Criminology (1980) and a Certified Public Manager certification (CPM 2001). In addition, she has a Master's Degree in Social Science and Public Administration from Florida A&M University (1991). Assistant Sheriff Gilmore is a graduate of the FBI National Academy, Session #214 (2003) and a graduate of Harvard University's John F. Kennedy School of Government State & Local Executive Program (2002). She successfully completed Florida Department of Law Enforcement Chief Executive Training in 2010.

On March 23, 2018, Assistant Sheriff Gilmore received her Doctorate of Strategic Leadership Foresight Degree from Regent University. She is married to Thomas Franklin Gilmore. Assistant Sheriff Gilmore's law enforcement career began at the Tallahassee Police Department on August 31, 1984. She retired from the Tallahassee Police Department after 25 years of service having served in numerous roles throughout the department and leadership.

On September 28, 2009, the Mayor of the City of Lake City swore in Police Chief Argatha Gilmore. Under her leadership, the Department renewed its status as an Accredited Law Enforcement Agency in Florida.

On December 3, 2021, Assistant Sheriff Gilmore was sworn in as Leon County Sheriff's Office Assistant Sheriff over Law Enforcement Operations, becoming the first African American female to do so.



Steve Harrelson
*Assistant Sheriff
Judicial, Detention and Re-Entry*

Assistant Sheriff Steve Harrelson was raised in Jasper, FL, moved to Tallahassee, and graduated from Godby High School. He went on to graduate from Florida State University with a degree in Criminology. In 1988, Harrelson began his law enforcement career with the Monticello Police Department.

He started with the Leon County Sheriff's Office in 1989 as Deputy Sheriff. He was promoted to Detective where he worked in Property, Fraud, and Persons Units. He served as a negotiator on the Hostage Negotiation Team and became the Team Commander.

Harrelson was promoted to Sergeant in 2002, where he supervised Patrol, Property, and Financial Crimes Units. While Sergeant, Harrelson was awarded the LCSO Medal of Meritorious Service for exceptional service. In 2006, Harrelson was promoted to Lieutenant over Accreditation.

In 2011, he was promoted to Captain over Community Services, Patrol, and Criminal Investigations. In 2016, he was promoted to Major over Special Services. During this time Harrelson became the first Certified Public Manager (CPM) for the Sheriff's Office.

In 2017, he was promoted to Chief of Administrative Services, overseeing various support units.

Harrelson received the Committee of 99 Sheriff Larry Campbell Distinguished Career Service Award for his long productive career in law enforcement. In 2018, he became the Director for the Consolidated Dispatch Agency (CDA). In 2020, Harrelson was promoted to his current position as Assistant Sheriff over Judicial, Detention, and Re-entry.



Shonda Knight
*Executive Director
Community & Media Relations*

Shonda Knight is currently the Executive Director of Community and Media Relations (CMRU) for the Leon County Sheriff’s Office.

The CMRU disseminates public safety information, as well as coordinates and promotes LCSO’s outreach initiatives, creating and maintaining community partnerships. Under Knight’s leadership, in 2019, their team was named Outstanding Unit of the Year by the Florida Crime Prevention Association as well as the 2019 Public Relations Programs Judges Award Winner by the Florida Public Relations Association (FPRA). The Unit was also awarded the top, statewide Community Relations Award from FPRA in 2018.

Prior to joining LCSO in March, 2017, Knight served as Executive Producer and Anchor for WCTV-TV in Tallahassee. Knight has more than 17 years of television newsroom experience. She oversaw many of the day to day operations of the news department and anchored The Good Morning Show, as well as Eyewitness News at Noon. Knight was the first African American to co-anchor the morning shows at WCTV.

Knight also served as an adjunct professor at Florida State University for eight years. She has former students now working in television markets across the country.

Knight is a Florida Associated Press award-winning journalist, and has served as VP of the Florida Associated Press Broadcasters. She currently serves on numerous community boards, including Whole Child, The Salvation Army, South City Foundation, and First Commerce Credit Union. She is also a member of the Florida Public Relations Association and Alpha Kappa Alpha Sorority, Incorporated.



James Pimentel
*General Counsel and Constitutional
Policing Advisor*

General Counsel James W. Pimentel is a 1997 honors graduate of the University of Florida College of Law. From 1997 until 2004, Mr. Pimentel served as an Assistant State Attorney in the Fourth Judicial Circuit of Florida. He prosecuted criminals on all levels of offenses from misdemeanors through capital felonies.

From 2005 until 2017, Mr. Pimentel served as General Counsel for the Clay County Sheriff’s Office. In 2017, Mr. Pimentel was appointed by Sheriff Walt McNeil as the General Counsel for the Leon County Sheriff’s Office. As General Counsel, he provides legal assistance to the entire agency.

Mr. Pimentel earned his Bachelor in Science in Political Science, with Highest Honors, from Northeastern University in Boston. Upon graduation in 1988, Mr. Pimentel was commissioned as a Naval Officer on active duty from 1988 until 1994. Mr. Pimentel qualified as a Navy Surface Warfare Officer and served tours in USS El Paso (LKA-117) and USS Dale (CG-19). Mr. Pimentel was also recalled to active duty following the 9/11 terrorist attacks. During his military service, Mr. Pimentel was promoted to Lieutenant Commander and selected for promotion to Commander.

Mr. Pimentel earned the Navy Commendation medal, four Navy Achievement Medals, two National Defense Service medals, the Global War on Terror Expeditionary and Service Medals, the Southwest Asia Service Medal, the Expert Rifle and Pistol Medals, and numerous other campaign and service medals and ribbons. Mr. Pimentel is an Eagle Scout, and the proud father of an Eagle Scout.



Stephanie Jones
Executive Assistant

Stephanie Jones joined the Leon County Sheriff’s Office in December 2016, as Executive Assistant to Sheriff Walt McNeil.

As a member of the executive staff, Jones maintains Sheriff McNeil’s schedule and assists in planning appointments, agendas, board meetings, conferences, etc. She records minutes of official meetings for distribution. She oversees the reception and screening of phone calls and handles prioritizing all outgoing and incoming correspondence for Sheriff McNeil. Jones conducts research and prepares presentations and reports as assigned.

Prior to LCSO, Jones served as an Administrative Assistant with the Florida Department of Corrections from 2008-2016. She worked as an Executive Assistant for the Florida Department of Juvenile Justice from 2007-2008. Jones received certification in word processing and office management from Thomas Area Vo-Technical College. She has held positions as an Accounting Control Clerk, Administrative Aide, Executive Assistant, Personal Secretary and Staff Assistant with several state agencies and city government.



MISSION, VISION, VALUES

Mission Statement

The mission of the Leon County Sheriff's Office is to safeguard the lives and property of the people we serve, to reduce the incidence and fear of crime, and to enhance public safety by working in partnership with our diverse community.

Vision

United in a spirit of teamwork, we are committed to being law enforcement's benchmark for excellence by providing World Class public safety and community services to the people of Leon County, while maintaining respect for individual rights and human dignity.



ALLin**LEON**
Working together to make Leon County safer

Values

Honesty & Integrity

The members of the Leon County Sheriff's Office will be truthful and trustworthy at all times, and in all places. Our commitment is to the highest level of standards as measured by the policing profession, the Law Enforcement Canon of Ethics, and standing up for one's belief.

Accountability

Each member will be responsible for his or her actions, not only to our fellow members, but to the community we serve. The community is our customer and we will strive to meet their expectations for quality service.

Teamwork

We are committed to the spirit of cooperation and will maintain our partnership with the community. We will never knowingly let a member of our team fail.

Trust & Respect

Our actions serve to enhance the public's trust and respect for the Sheriff's Office. We will strive to safeguard that trust and pledge to protect the rights of all citizens we serve.

Commitment to Excellence

We are dedicated to achieving the vision, mission, and goals of this Office. We will always strive to do our best and continuously improve to achieve our goals.





STRATEGIC GOALS

GOAL 1: BUILDING TRUST & LEGITIMACY

- Increase public trust ratings by 15%.
- Increase employee engagement in problem solving and process improvement efforts by 50%.
- Increase the number of employment applications received from minorities by 25%.
- Increase the number of Citizen Advisory Council members by at least 6.

GOAL 2: POLICY AND OVERSIGHT

- Attain national accreditation status awarded through the Commission on Accreditation for Law Enforcement Agencies (CALEA) and the American Correctional Association (ACA).
- Reduce the average number of correctional officer vacancies by 50%.
- Reduce future occurrences of targeted sustained internal affairs violations by 15%.
- Increase revenue from grant applications by 30%.
- Staff the Aviation Division to support 24-hour operations.

GOAL 3: TECHNOLOGY AND SOCIAL MEDIA

- Increase the number of digital newsletter subscribers by 30%.
- Increase the number of LCSO Connect mobile application downloads by 15% on all platforms.
- Increase the number of reports submitted via the Citizen Online Crime Reporting System by 15%.
- Update existing Detention Facility cameras and increase usage by 10%

GOAL 4: COMMUNITY POLICING & CRIME REDUCTION

- Reduce the overall crime rate by 15%.
- Reduce the violent crime rate by 15%.
- Reduce the number of homicides by 35%.
- Increase participation in the Back on Track Program by 15%.
- Increase the number of referrals to LCSO Youth and Young Adult Service Programs by 15%.

GOAL 5: TRAINING AND EDUCATION

- Increase the number of hosted training offerings by 50%.
- Increase specialized training exposure by 25%.
- 100% of employees have a career path plan in their performance management file.
- Increase the number of online, on-demand training offerings available to staff by 50%.
- Increase the number of certified in-house instructors by 10%.

Visit www.leoncountysos.com for the full 2022 - 2024 Strategic Plan or use the QR code below.



GOAL 6: OFFICER SAFETY AND WELLNESS

- Develop and implement a Critical Incident Response Team (CIRT).
- Provide three new behavioral health resources or providers for member use.
- Reduce the number of workers compensation claims by 15%.
- Reduce the number of at-fault-on-duty traffic crashes by 15%.
- Host two annual wellness fairs for members and their families.

GOAL 7: IMPROVE DETENTION SERVICES

- Add at least 30 new faith-based partners to the Worship With Me program.
- Convert eleven officer stations to a direct/in-direct supervision model.
- Increase the number of partner providers at the RISE Center by 20%.
- Reduce overall recidivism rate by 10%.
- Recidivism rate for individuals participating in Reentry programs is 60% less than the recidivism rate for those not participating in Reentry programs.





BUDGET PROCESS

The Leon County Sheriff's Office Fiscal Year runs from October 1 until September 30 of the following year. Immediately upon the start of a new Fiscal Year, our agency officially begins the budget cycle for the next Fiscal Year.

Each fall, beginning in early October, the Chief Financial Officer and the Budget Analyst meet with the Sheriff and Executive Staff to identify agency priorities for the next fiscal year. These discussions take into account any known replacement items and staffing shortages, and also serve to establish priorities and new programs for the coming year.

In January, all divisions are instructed to draft budget requests for specific needs; to include staff, new equipment, capital/asset items, replacement of broken or aging items, and operational increases. For the next 30 days, the Budget Analyst guides supervisors to research historical spending and draft new requests based on their unit's specific operational needs.

After all requests have been submitted and compiled, the Sheriff and Executive Staff review budget requests, consider all identified operating increases, and also review project costs identified for new initiatives requested by the Sheriff. The Sheriff and Executive Staff vet each request for those that are absolutely critical and those that can be addressed if there is funding available at the end of the process. Priority is given to requests for staff and equipment that support LCSO's Strategic Plan.

All other requests are balanced against greatest agency need and within the confines of a reasonable and supportable proposed budget.

Each March, the Budget Analyst compiles and balances the new requests against new and existing operating costs in an effort to create a balanced and reasonable budget while senior management continues to review and refine anticipated project costs.

During the month of April, all costs are documented and formatted into a comprehensive Proposed Budget for presentation to the Leon County Board of County Commissioners (LCBCC).

The LCBCC holds budget workshops on the following dates for the Public to offer input on all County budget initiatives: 4/25/23 - Preliminary Budget Policy Workshop, 6/20/23 - Budget Workshop, 7/11/23 - FY24 Budget Workshop (if necessary), 9/12/23 - 1st Public Budget hearing on Adoption of Tentative Budgets, 9/26/23 - 2nd Public Budget Hearing on Adoption of Tentative Budget, 9/29/2023 - Submit Adopted Budget Resolutions to Constitutional Officers.

Leon County Commissioners hold a final vote on the County Budget, to include the Sheriff's Office budget, during two public hearings in the month of September. On October 1, the new funding takes effect and the process begins anew.

In a situation where the budget must be amended, the Sheriff will submit the request in writing, along with the proposed Amended Budget, to the Board of County Commissioners for review and vote at the next scheduled Board Meeting. Upon approval of the amended budget, the Sheriff will revise his requested monthly Budget Draw to reflect the new amended budget. See Florida Statute Section 30.49 for further clarification.

BUDGET DEVELOPMENT CALENDAR FISCAL YEAR 2024

| October - December | January - March | April - June | July - September |
|---|--|---|---|
| <p>October 1 Start of new fiscal year</p> <p>October 1 - November 30 LCSO identifies priorities/projects</p> <p>December 1 - December 31 Notify agency members of priorities</p> | <p>Dec. 27 - Jan 28 Unit supervisors draft and submit requests Internal Budget Workshops/Training Draft County Matrix requests</p> <p>January 19 Submit Matrix request to OMB Unit requests are due to Budget Manager</p> <p>January 22 - January 26 Requests are compiled for Sheriff and Executive Staff review</p> <p>January 26 Assistant Sheriffs review all priorities/projects/requests</p> <p>January - February Agency prioritizes all requests</p> <p>February 19 - February 23 Sheriff and Assistant Sheriff's review all priorities/projects/requests</p> <p>March 1 -18 Operating costs are evaluated and adjusted</p> <p>March 18 -22 Operating costs are evaluated and adjusted Insurance rates are adjusted Operating requests are included Tentative proposed budget is created</p> | <p>April 4 - April 8 Costs are re-evaluated and balanced Final proposed budget is reviewed/ approved</p> <p>April 10 - April 14 Annual Proposed Budget is reviewed/approved</p> <p>April 17-25 Annual proposed budget Report submitted to printers for production</p> <p>April 25 Budget Workshop</p> <p>April 28 Budget is submitted to LCBCC</p> <p>May 24 Budget Policy Workshop</p> <p>June 20 Budget Workshop</p> | <p>July 11 Budget Workshop (if necessary)</p> <p>September 12 BOCC - 1st Public Hearing on Adoption of Tentative Budget</p> <p>September 26 BOCC - 2nd Public Hearing on Adoption of Tentative Budget</p> <p>September 29 Submit Adopted Budget Resolutions</p> |



BUDGET INFORMATION

Basis of Budgeting for all Funds

The budget document is organized according to functional categories. These categories are identified either as Law Enforcement, Detention, or Judicial services. Unit supervisors submit individual requests which are then placed in their appropriate functional category.

Unit budgets provide a brief description of additional resources needed to accomplish a program or goal. These requests are then prioritized within the department, the number of full time equivalent (FTE) positions necessary to execute or accomplish the goal, Fiscal Year (FY) 2024 dollars associated with the requests, and the additional net costs required of each program.

Within the appropriate fund and functional category, expenditures are itemized into Personnel Services, Operating Expenses, Capital Outlay, Debit Services, Grants and Aids, Other Uses, Contractual Services, and Contingencies. This budget presentation aligns with the uniform accounting system which is prescribed by the Department of Financial Services.

The Sheriff's budget is submitted by May 1st to the Board of County Commissioners. Budget Workshops are held in both May and June, and the Board of County Commissioners adopts proposed millage rates in September, based on the tentative spending plan and assessed taxable values provided by the Property Appraiser. The timeline for preparing and approving County budgets is prescribed by Florida Statute.

Public hearings are held in September to allow for citizen input on the County budget (including the Sheriff's budget). The final county budget is adopted at the second hearing, following a legal notice summarizing the proposed plan and tax rates. The Sheriff, by statute, approves his budget October 1st each year.

The accounts of the Governmental Funds are maintained on the modified accrual basis. Under the modified accrual basis, revenues are recognized when they are received in cash or when they are considered both measurable and available and as such, are susceptible to accrual. Expenditures are recorded when the liability is incurred and/or will be paid from expendable available financial resources.

Leon County Sheriff's Office Long-Term Financial Policies

Investments - Investment of Sheriff's funds is based on maintaining 24-hour liquidity. All Sheriff funds are held in local banks or short term investment instruments. The primary objectives of all investment activities for the Sheriff are safety of principal, maintenance of adequate liquidity, and return on investment.

Purchasing Policy - It is the Sheriff's policy to purchase only those goods and services needed to serve the community. Agency purchases with a value equal to or greater than \$1,000 are considered assets and capitalized pursuant to Florida Statute 274.02. All other purchases are expensed.

Revenue Policy - Chapter 30.51, *Florida Statutes*, all fees, commissions, or other funds collected by the Sheriff for services rendered or performed by his or her office shall be remitted monthly to the county.

Expense Policy - Expenditures are recorded when related fund liability is incurred. Purchase orders for goods or services that have been budgeted and will be received during the fiscal year are encumbered and recorded as budgeted expenditures in the year of receipt. All other payments for goods and services are considered direct expense items, usually paid monthly or accrued at year end according to modified accrual basis.

Projected Changes in Fund Balance

Fund balance allocations (residual non-appropriated liquid assets resulting from prior years' operations) are budgeted and included as revenue on a budgetary basis, but are eliminated on a GAAP basis for financial reporting. General Operating revenues in excess of expenditures, by statute, are remitted back to the Board of County Commissioners no later than October 31.

Separate self-balancing funds are maintained for our Special Revenue and Inmate Welfare Fund accounts. Revenues and expenditures related to these funds are kept separate from the General Operating Fund as fiscal year activity is rolled forward into fund balance at the beginning of each fiscal year.

The County has a financial policy that defines the five fund balance classifications for governmental funds and the order that the resources are used.

Nonspendable Fund Balance - Balances are comprised of funds that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance - Balances are comprised of funds that have legally enforceable constraints placed on their use or have externally imposed restrictions by resource providers, creditors, grantors, contributors, voters, inter-local agreements, or enabling legislation.

Committed Fund Balance - Balances are comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action such as ordinances, resolutions or legislation of Leon County, and that remain binding unless removed by a majority vote of the Board of County Commissioners.

Assigned Fund Balance - Balances are comprised of unrestricted funds informally constrained by a majority vote of the Board of County Commissioners, or by a designated county officer, in a manner that reflects the County's use of those resources such as appropriations of fund balance at year end or at the beginning of the new fiscal year.

Unassigned Fund Balance - Balances are comprised of the residual of the unrestricted funds in the General Fund and are not non-spendable, restricted, committed or assigned. Other fund types can only report a negative unassigned residual amount.

| Schedule of Changes in Fund Balance | | | | | | |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|
| Fund | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | |
| | Actual | Actual | Actual | Estimated | Projected | |
| Special Revenue | | | | | | |
| <i>Nonspendable</i> | \$ 1,777 | \$ 9,669 | \$ 9,273 | \$ 9,273 | \$ 9,000 | |
| <i>Restricted</i> | 159,016 | 32,632 | 433,152 | 450,000 | 475,000 | |
| <i>Committed</i> | - | - | - | - | - | |
| <i>Assigned</i> | 368,293 | 353,668 | 380,873 | 385,000 | 400,000 | |
| <i>Unassigned</i> | - | - | - | - | - | |
| Total Fund Balance | \$ 529,086 | \$ 395,969 | \$ 823,298 | \$ 844,273 | \$ 884,000 | |
| Inmate Welfare | | | | | | |
| <i>Nonspendable</i> | \$ 389 | \$ 389 | \$ 389 | \$ 389 | \$ 389 | |
| <i>Restricted</i> | - | - | - | - | - | |
| <i>Committed</i> | - | - | - | - | - | |
| <i>Assigned</i> | 1,706,609 | 2,379,701 | 2,373,810 | 2,400,000 | 2,450,000 | |
| <i>Unassigned</i> | - | - | - | - | - | |
| Total Fund Balance | \$ 1,706,998 | \$ 2,380,090 | \$ 2,374,199 | \$ 2,400,389 | \$ 2,450,389 | |



BUDGET INFORMATION

Current Debt Obligations

The Sheriff's operating funds are "turn back funds" and therefore debt cannot be issued or carried beyond a single fiscal year. However the Sheriff, with the approval of Board of County Commissioners, entered into a 3 year vehicle lease/purchase agreement in efforts to replace the many aging and depreciated law enforcement vehicles that are currently in use. The Sheriff has emphasized the importance in replacing and restoring the agency's fleet, and entering into a lease agreement is the best approach in meeting the immediate needs of the agency without adversely effecting current and future year budget appropriations and requests. The Sheriff's Office will not report any current or future debt obligation for the 2024 FY as it will be recognized in the government-wide financial statements of the County.

Long-Range Financial Plans

The Sheriff's Office has adopted a Strategic Plan that is evaluated and updated throughout the year. The agency holds an annual Strategic Planning Meeting where both long term and short term goals are identified. These goals serve as the foundation of our annual budget. There are several long term goals that the Sheriff's Office is focused on in the 2024 fiscal year.

The Sheriff's main objective is to provide public safety to the citizens of Leon County. The priority is to work with the community and all Law Enforcement partners to reduce; solve and prevent crime to help keep Leon County safe, healthy, and vibrant. We, as an agency, will continue to evaluate population growth, crime rates and statistics, technology advancements, staffing levels, and equipment needs in an effort to provide the citizens a safe community.

The Detention Facility's priority is to improve the environment and operational efficiency, focus on facility infrastructure, staff development, and the needs of the inmates. Reentry programs have been heavily emphasized to help reduce the number of repeat offenders within our community. These initiatives will have a significant impact on future budgets as safety is always a high priority.

In accordance with Chapter 30.49(d) Florida Statutes, the Sheriff shall submit to the Board of County Commissioners for consideration and inclusion in the county budget, as deemed appropriate by the county, requests for construction, repair, or capital improvement of county buildings operated or occupied by the Sheriff. The Sheriff's Capital Improvement Plan (CIP) is an essential planning tool used to identify and schedule capital improvements over an extended period of years. Capital improvement budget proposals for the 2024 fiscal year were approximately \$3,750,000. Some of the capital improvement projects included in this amount are \$750,000 for detention building renovations, \$1,485,000 for vehicles in need of replacement, \$310,000 for detention washers and dryers and kitchen sinks and \$400,000 for aviation facility renovations.

Replacement Plans

In an attempt to better predict and manage our long term financial needs, the LCSO will be continuing to implement several replacement schedules in FY 2024. These replacement schedules will allow us to stagger the expense of replacing expensive equipment across multiple years and will help control the cost of maintenance on aging equipment. Some of these long term replacement schedules are as follows:

RECENT EXPENDITURES AND FIVE-YEAR FORECAST

| Capital Outlay | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Vehicles (Lease/Purchase) | \$ 1,678,839 | \$ 1,719,803 | \$ 1,771,397 | \$ 1,824,539 | \$ 1,879,275 | \$ 1,935,653 |
| Vehicles (New/Loss Replacement) | 29,983 | 34,359 | 75,000 | 75,000 | 75,000 | 75,000 |
| SWAT Equipment Replacement | 51,750 | 51,750 | 51,750 | 51,750 | 51,750 | 51,750 |
| Desktop/Laptop/Server Replacement | 188,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| AED Replacement | 28,750 | 28,750 | 28,750 | 28,750 | 28,750 | 28,750 |
| Detention Equipment | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 |
| Capital Outlay Total | \$ 2,005,322 | \$ 2,062,662 | \$ 2,154,897 | \$ 2,208,039 | \$ 2,262,775 | \$ 2,319,153 |

Vehicles

The Sheriff's Office fleet currently consists of over 575 incoming and outgoing vehicles. The replacement program, monitored by our Fleet Information Management System (FasterWeb), identifies which vehicles are to be replaced based on age, mileage, and dollars spent thresholds. Based on industry standards and best practices, vehicles in law enforcement service typically have a useful life of 4-6 years depending on age, environment, engine hours, mileage, and associated maintenance costs. The average age of the agency's fleet at the end of FY 2022 is 3 years, which is a remarkable accomplishment. From 2014 to 2016 the agency only purchased 5 vehicles. From 2017-2022, 350 vehicles have been replaced. From 2023 to 2024 the agency will only purchase vehicles to replenish total losses from crashes or vehicles required with new positions. Discerned from utilization studies, fleet rightsizing, and vehicle rightsizing, we aim to reduce our rolling fleet to well below 500 vehicles.



BUDGET INFORMATION

Impact of Capital on Other Operating Expenditures: The Coming EVolution

The acquisition of three Tesla Model 3's combined with Beam EV ARC Solar Charging Station allows us to collect the data required to provide a scientific estimate of the kilowatt hours (kWh) required to power the entire Sheriff's Office fleet should it become all Electric. Additional data is being collected and analyses performed to assess the short and long-term financial viability, law enforcement impact, and social/environmental benefits of a full conversion to electronic vehicles. We will continue to work diligently with the Board of County Commissioners to adopt the most efficient and cost-effective fleet options.

The following schedule summarizes fleet budget appropriations based on revised replacement strategies:

(Note: Forecasted amounts do not take into account changes in economic conditions or price volatility.)

| | <u>FY 2024</u> | <u>FY 2025</u> | <u>FY 2026</u> | <u>FY 2027</u> | <u>FY 2028</u> |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Vehicle (Lease/Purchase) | \$ 1,719,803 | \$ 1,771,397 | \$ 1,824,539 | \$ 1,879,275 | \$ 1,935,653 |
| Motorcycle (Lease/Purchase) | 34,359 | 34,358 | 34,358 | 34,358 | 34,358 |
| Fuel | 1,055,349 | 1,087,009 | 1,119,620 | 1,153,208 | 1,187,805 |
| Repair & Maintenance | 706,840 | 883,550 | 1,104,438 | 1,380,548 | 1,725,685 |
| Interest Expense | 82,927 | 41,964 | 95,000 | 90,000 | 85,000 |
| Total | \$ 3,599,278 | \$ 3,818,279 | \$ 4,177,955 | \$ 4,537,390 | \$ 4,968,501 |



Personnel Services

A compensation and classification study was performed by an external consulting firm during the FY 2021 and FY 2022 fiscal years. The study revealed minimum salaries of various positions were below competitive markets and in some instances below a livable wage. As a result of this study, LCSO implemented this plan in FY 2023 in two phases. The pay plan accomplished competitive pay adjustments between Detention and Law Enforcement as well as increased the starting pay for our dedicated sworn staff to \$50,000 as of April of 2023. In addition, LCSO entered into a collective bargaining agreement with the Police Benevolent Association (PBA) for deputies as well as sergeants and lieutenants in FY 2023 and has agreed to a step plan to be implemented in FY 2024. Pay increases are necessary to be able to recruit and retain qualified individuals committed to serving our great community. The increase of personnel services costs of \$7.2 million for FY 2024 budget are due to the implementation of the step plan, cost of living increases for civilian staff, an increase in mandatory retirement contributions as well as an increase in workers compensation costs.

Funded Positions

Adequate staffing to effectively serve our community is critical; however, the Sheriff's Office is not requesting additional FTEs in the FY 2024 budget proposal. Instead, a strategic review of existing sworn positions in areas such as Community and Media Relations and Crime Scene, and will utilize civilian staff in these areas allowing us to redeploy those sworn positions to Patrol. In addition, the need for additional detention deputies to support the mental health program is being evaluated for consideration in a future budget submission. In FY 2023, a true up of FTE positions was conducted. Part-time positions are now included in the total funded position count at 0.5 full-time equivalent.

Repair and Maintenance - Equipment

Repair and Maintenance equipment increased approximately \$593,000 due the purchase of additional body-worn cameras for Detention, upgrade of existing tasers, licensed software as well as the purchase of an in-car camera system for the Transport Unit, interview camera system and overall cost increases in the Axon contract. The goal of the Sheriff's Office is to phase in additional body-worn cameras in Detention to provide transparency and demonstrate the consistent professionalism of the Detention staff. Uniform patrol deputies are currently equipped with the cameras.

Contractual Services

Contractual services increased approximately \$562,000 largely due to the increased cost of providing cost effective, necessary and quality comprehensive inmate medical, dental, and mental health services in accordance with established standards. Nationwide mental health discussions are prevalent, and the Detention facility continues to be one of the largest mental health providers in the county. By increasing the mental health component, the agency aims to significantly reduce incidents related to mental health in the detention facility. Additional increases in contractual services for Fiscal Year 24 include cost increases for IT contractual services, radio subscription services, as well as contract price increases for items such as inmate meals.

Operating Supplies

Operating Supplies increased approximately \$110,900 due to an increase in fuel and oil cost. The increase in the cost per gallon of fuel is projected to increase from an average of \$2.88 in FY 2022 to \$3.21 per gallon for FY 2024. Increased fuel costs for the aviation unit are largely due to increased flight time as well as an increase the cost per gallon.

Software and Software Agreements

Consistent with the 21st Century Policing Model, the LCSO has emphasized the need to leverage technology and keep pace with the rapid change of technological developments. Included in the Fiscal Year 2024 proposed budget are investments of approximately \$84,000 to enhance public safety and increase operational efficiencies with new law enforcement software as well as \$78,000 due to price increases for current products and purchase of additional licenses.



BUDGET CERTIFICATE

Leon County Sheriff's Office Budget Certificate

As required by Florida Statute 30.49(2)(A), I respectfully submit to you the following budget for the operation of the Leon County Sheriff's Office for the fiscal year beginning October 1, 2023 and ending September 30, 2024.

| | <u>Law Enforcement</u> | <u>Detention</u> | <u>Judicial</u> | <u>Total</u> |
|--------------------------------------|-----------------------------|-----------------------------|----------------------------|------------------------------|
| Personnel Services | \$ 43,070,818 | \$ 31,142,746 | \$ 5,293,483 | \$ 79,507,047 |
| Operating Expenditures | 10,269,245 | 11,885,254 | 184,773 | 22,339,272 |
| Capital Outlay | 2,013,662 | 37,000 | - | 2,050,662 |
| Contingency | 75,000 | 75,000 | - | 150,000 |
| Subtotal: | <u>\$ 55,428,725</u> | <u>\$ 43,140,000</u> | <u>\$ 5,478,256</u> | <u>\$ 104,046,981</u> |
| Less: Contractual Contributions | \$ (1,746,981) | - | | (1,746,981) |
| Total FY 2024 Proposed Budget | <u><u>\$ 53,681,744</u></u> | <u><u>\$ 43,140,000</u></u> | <u><u>\$ 5,478,256</u></u> | <u><u>\$ 102,300,000</u></u> |

These expenditures are reasonable and necessary for the proper efficient operation of the Leon County Sheriff's Office.

Respectfully submitted,



Walt McNeil
Sheriff of Leon County

STATE OF FLORIDA, COUNTY OF LEON the following instrument was acknowledged before me this 25 day of April, 2023, by Walt McNeil, who is personally known to me.



Notary Public, State of Florida





ACCOUNTING CONCEPTS & FUND STRUCTURE

Leon County Sheriff's Office uses Fund, Organizational Code, and Account Code to identify where to charge expenses and reflect incoming revenue. Each of these are described below. The combination of Fund, Org Code, and Account Code tell our employees which sub-agency (FUND) the charge belongs to, which unit (Org Code) of that sub-agency incurred the charge, and what type of charge (Account Code) it is.

The accounts of the Sheriff's Office are organized on the basis of funds and account groups; each group is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds, based upon the purpose for which they are to be spent and the means by which the spending activities are controlled. The purpose of the Sheriff's various funds and account groups are as follows:

Government Fund Types:

General Fund - The accounts of the Sheriff's Office are organized on the basis of funds and account groups; each group is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds, based upon the purpose for which they are to be spent and the means by which the spending activities are controlled. The purpose of the Sheriff's various funds and account groups are as follows:

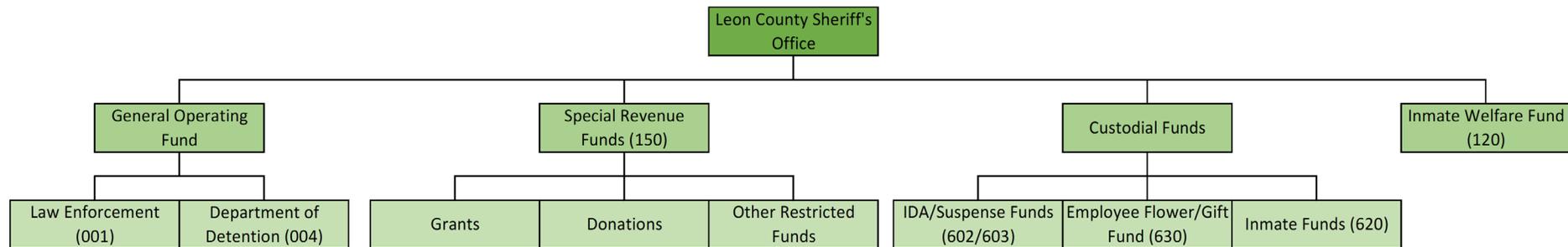
Special Revenue Funds - To account for various law enforcement grants and the proceeds of specific revenue sources that are legally restricted to expenditures for specific law enforcement purposes.

Custodial Fund Types:

Trust and Agency Funds - These funds are used to account for assets held by the Sheriff as an agent, including prisoner housing, work release, and warrant fees, which are remitted to other governmental agencies, restitution, forfeitures and other collections which are remitted to third parties, employee contributions to be used for designated purposes and prisoner deposits which are expended on their personal effects. These are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Inmate Welfare Fund - To account for the operations related to various rehabilitative programs and other expenditures related to inmate welfare.

The following chart depicts the relationship between the various funds of the Leon County Sheriff's Office.



ORGANIZATIONAL CODE:

Leon County Sheriff's Office uses Organizational Codes to identify each unit within the organization with budgeting and financial responsibility. For example, if an expense should be charged to Information Technology, the Org Code would be 150. The use of organizational code 150, in combination with the fund listed above, would indicate whether an expense was charged to Detention-Information Technology or Law Enforcement-Information Technology.

Org Code Examples:

- 150 IT
- 210 Uniform Patrol
- 450 Detention Operations

ACCOUNT CODE:

Leon County Sheriff's Office uses Account Codes as outlined in the State of Florida Uniform Accounting System Manual in order to maintain a standard for recording and reporting of financial information. Revenue accounts begin with the number 3 and expense accounts begin with the number 5. For example, if an expense should be charged to Regular Salary, the account code would be 51200. If the charge is relating to Office Supplies, the account code is 55100. This account code, in combination with the fund and org code listed above, would indicate whether an expense was charged to Detention-Information Technology-Regular Salary or Detention-Information Technology - Office Supplies.

Account Code Examples:

- 369900 Miscellaneous Revenue
- 51200 Regular Salary
- 55100 Office Supplies

Examples:

| Fund | Org Code | Account |
|-----------------|------------------------|-----------------|
| 001 | 150 | 51200 |
| Law Enforcement | Information Technology | Regular Salary |
| 004 | 150 | 55100 |
| Detention | Information Technology | Office Supplies |



SUMMARY OF REVENUES AND EXPENDITURES

REVENUE SOURCES

The Leon County Board of County Commissioners funds 98% of the Sheriff's Office annual budget via the Fine and Forfeiture fund. The Sheriff requests 1/12 of the total annual budget for each month except January which is a 2/12 draw and September which does not net a draw.

Leon County School Board

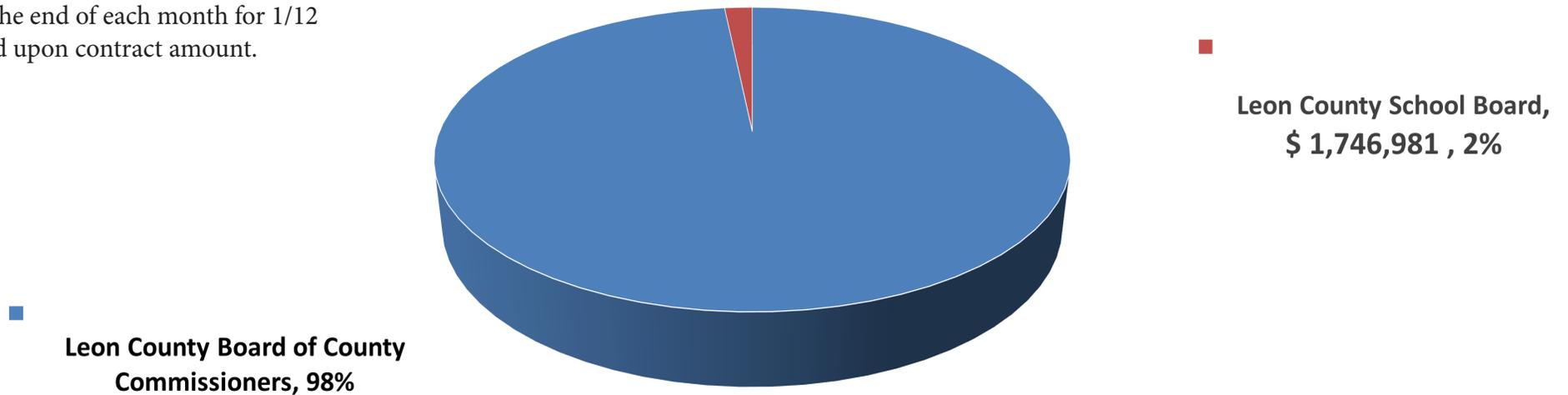
The Leon County School Board funds 2% of the Sheriff's total budget. The Leon County School Board funds half of all the costs for the School Resource Deputy Program, which includes 27 full-time equivalents. Leon County Sheriff's Office invoices the Leon County School Board at the end of each month for 1/12 of the total agreed upon contract amount.

Summary of Revenue and Expenditures

Leon County Board of County Commissioners
 Leon County School Board
 Other Miscellaneous Revenues
Total Revenue

| | Revenue | | |
|---|-----------------------|-----------------------|-------------------------|
| | <u>FY 2022 Actual</u> | <u>FY 2023 Budget</u> | <u>FY 2024 Proposed</u> |
| Leon County Board of County Commissioners | \$ 88,779,183 | \$ 94,066,774 | \$ 102,300,000 |
| Leon County School Board | 1,527,235 | 1,579,520 | 1,746,981 |
| Other Miscellaneous Revenues | 385,415 | | - |
| Total Revenue | \$ 90,691,832 | \$ 95,646,294 | \$ 104,046,981 |

FY 2024 Proposed Budget Revenue Sources



Expenditure Object Code Summary:

Personnel Services

Personnel costs include salary, salary additives and incentives, health and life insurance, retirement, workers compensation, unemployment compensation and overtime pay.

Operating Expenditures

This fund category covers the day to day operations of the Leon County Sheriff's Office. It includes, but is not limited to, software, utilities, office supplies, uniforms, repair and maintenance of our facility and equipment, and any new small equipment purchases that have a per item value of less than \$1,000.

Capital Outlay

Capital funds are used to pay for equipment that has a per unit purchase price of greater than \$1,000.

Fund 1 - Law Enforcement and Judicial

Personnel Services
Operating Expenditures
Capital Outlay
Contingency
Other Expenditures
Transfers Out

Fund 1 - Law Enforcement and Judicial Total

Fund 4 - Detention

Personnel Services
Operating Expenditures
Capital Outlay
Contingency

Fund 4 - Detention Total

Total Fund 1 and 4 Expenditures

| | Expenditure | | |
|--|------------------------------------|------------------------------------|-------------------------------------|
| | <u>FY 2022 Actual</u> | <u>FY 2023 Budget</u> | <u>FY 2024 Proposed</u> |
| Fund 1 - Law Enforcement and Judicial | | | |
| Personnel Services | \$ 39,179,886 | \$ 43,322,477 | \$ 48,364,301 |
| Operating Expenditures | 9,845,005 | 9,107,865 | 10,454,018 |
| Capital Outlay | 2,228,929 | 2,235,839 | 2,013,662 |
| Contingency | - | 75,000 | 75,000 |
| Other Expenditures | 9,500 | | |
| Transfers Out | 2,230,613 | - | - |
| Fund 1 - Law Enforcement and Judicial Total | <u>\$ 53,493,932</u> | <u>\$ 54,741,181</u> | <u>\$ 60,906,981</u> |
| Fund 4 - Detention | | | |
| Personnel Services | \$ 26,722,609 | \$ 29,158,933 | \$ 31,142,746 |
| Operating Expenditures | 10,397,683 | 11,634,180 | 11,885,254 |
| Capital Outlay | 77,608 | 37,000 | 37,000 |
| Contingency | - | 75,000 | 75,000 |
| Fund 4 - Detention Total | <u>\$ 37,197,900</u> | <u>\$ 40,905,113</u> | <u>\$ 43,140,000</u> |
| Total Fund 1 and 4 Expenditures | <u><u>\$ 90,691,832</u></u> | <u><u>\$ 95,646,294</u></u> | <u><u>\$ 104,046,981</u></u> |



MAJOR AND KEY REVENUE SOURCES

Leon County Board of County Commissioners

Appropriated Funds:

The Leon County Board of County Commissioners reviews, approves, and funds via budget draw 98% of the Sheriff's annual budget to include Personnel, Operating, and Capital Expenditure. The Leon County School Board contributes the remaining 2% which provides 50% of the School Resource Deputy Program which is described in greater detail below.

Special Appropriation

The Leon County Board of County Commissioners provides, as a special appropriation, funding to support the Homeless Outreach Street Team (HOST) and the Council of the Status of Men and Boys (CSMB).

Homeless Outreach Street Team (HOST)

The Leon County Sheriff's Office recognizes that a significant population of homeless persons resides within its jurisdiction. To address homelessness in Leon County, Leon County Sheriff's Office utilizes the Homeless Outreach Street Team to help deputies identify the underlying issues of homelessness, develop community partnerships to assist homeless individuals gain access to resources, and ultimately decrease the reactive law enforcement response by implementing proactive community policing strategies. Deputies assigned to the Homeless Outreach Street Team will understand their duties and responsibilities to effectively triage individual situations and provide services that will ultimately reduce homelessness in the community.

Council on the Status of Men and Boys (CSMB)

The Council on the Status of Men and Boys is a result of recommendations made in the Anatomy of a Homicide Report released in November of 2021. CSMB is a joint collaboration with community and governmental partners committed to preserving life by preventing homicides and non-fatal shootings in Leon County. By providing support and services to the men and boys who are most at risk and addressing the underlying causes of violence, the council's efforts will improve the overall quality of life for the individuals and neighborhoods impacted by violent crime. CSMB also receives grant funds through the Office of Justice's Community Based Violence Intervention and Prevention Initiative.

Critical Incident Response

In the event of a natural disaster or extraordinary event, agency expenditures directly related to the emergency response efforts of such an event may be eligible for reimbursement upon the Sheriff's request and the Leon County Board of County Commissioners approval.

Leon County School Board

The Leon County School Board reimburses the Sheriff for 50% of the costs for 27 full-time School Resource Deputies. Each year a contractual agreement outlining the costs is signed into effect by the Sheriff of Leon County and the Superintendent of Leon County Schools. The detail budget for the School Resource program is included as an attachment to this budget and also to the annual Sheriff's Office and School Board agreement.

Miscellaneous Revenue

Includes contractual reimbursements for providing security and services to other agencies including, but not limited to: Florida State University, DEA, US Marshals, HIDTA, and the IRS. The sale of agency assets or scrap as well as any insurances settlements or proceeds are also recorded as miscellaneous revenues. Historically all combined miscellaneous revenues received during the course of the year make up less than 1% of the Sheriff's year end budget.

Grants

CVIPI - Federal grant from the Office of Justice Program to support its Community Based Violence Intervention and Prevention Initiative. Funding will support a portion of the Council on the Status of Men and Boys (CSMB) initiative with the goal of identifying and addressing conditions, dynamics and core issues that contribute to the cycle of violence in Leon County's high-risk communities as well as aiming to disrupt and eliminate the opportunities and conditions that lead those at-risk to resorting to violence.

HSGP - Federal grant from the Department of Homeland Security issued via the State of Florida Department of Emergency Management. Current funds are being used to purchase a bomb suit and self-contained breathing apparatus (SCBA) equipment for regional SWAT teams, and to fund a Fusion Analyst position for our Real Time Crime Center.

JAG - Federal and State Justice Assistance Grants; current funds are being used to fund mobile digital message boards and to purchase updated equipment for our specialty teams.

Back on Track - State grant from the Department of Juvenile Justice that provides up to \$100,000 in funding to be used for the "back on track" program which provides prevention and intervention services to at-risk youth.

VOCA - Federal funding to support the Victims of Crime Act; current funds are being used to fund one of our three Victim Advocate positions.

Securus - Private grant from our inmate phone service provider, which funds a full-time position in Detention.

SCAAP - State Criminal Alien Assistance Program. Federal funds provided to agencies that incurred expenses related to incarcerating undocumented criminal aliens with at least one felony or two misdemeanor convictions. Funds are generally used for training for our Correctional Officers, but can be used for other improvements for the Detention Facility and its staff.

CALM - State funding that provides three mobile response teams comprised of a deputy and a licensed mental health clinician or masters-level counselor. The Collaborative Apalachee Center/Leon County Sheriff's Office Mobile teams provide on-demand crisis intervention services in any setting in which a behavioral health crisis is occurring, including homes, schools, shelters and emergency rooms.



LAW ENFORCEMENT REVENUE & EXPENDITURE

Law Enforcement - 521 (includes Judicial Program - 711)

FY 2024

Program Expenditure Detail - Fund 01

| Account Description | FY 2021 Actual | FY 2022 Adopted | FY 2022 Actual | FY 2023 Adopted | FY 2024 Proposed | Increase / (Decrease) | % Change |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------------|---------------|
| Personnel Services: | | | | | | | |
| Executive Salaries | \$ 81,639 | \$ 80,034 | \$ 84,431 | \$ 91,646 | \$ 207,730 | \$ 116,084 | |
| Regular Salaries and Wages | 23,942,521 | 25,481,051 | 24,464,044 | 26,085,978 | 27,749,285 | 1,663,307 | |
| Other Salary | 90,045 | 10,400 | 107,580 | 249,918 | 125,419 | (124,499) | |
| Overtime | 1,184,784 | 1,109,860 | 1,285,615 | 1,109,000 | 1,141,003 | 32,003 | |
| Special Pay | 212,870 | 204,450 | 212,210 | 727,937 | 1,202,667 | 474,730 | |
| FICA Taxes | 1,976,673 | 1,990,165 | 1,896,101 | 2,037,849 | 2,383,184 | 345,335 | |
| Retirement Contributions | 5,289,552 | 5,568,124 | 5,710,233 | 6,614,340 | 8,369,731 | 1,755,391 | |
| Life & Health Insurance | 4,406,626 | 5,744,074 | 4,791,463 | 5,765,809 | 6,495,586 | 729,777 | |
| Workers Compensation | 541,678 | 636,450 | 627,762 | 630,000 | 679,696 | 49,696 | |
| Unemployment Compensation | 5,550 | 10,000 | 418 | 10,000 | 10,000 | - | |
| Class C Meals | | - | 30 | - | - | - | |
| Total Personnel Services: | \$ 37,731,937 | \$ 40,834,609 | \$ 39,179,886 | \$ 43,322,477 | \$ 48,364,301 | \$ 5,041,824 | 11.64% |
| Operating Expenditures: | | | | | | | |
| Professional Services | 91,500 | 91,800 | 81,615 | 91,800 | 97,300 | 5,500 | |
| Contractual Services | 384,408 | 226,602 | 332,008 | 419,754 | 709,394 | 289,640 | |
| Investigations | 57,261 | 95,000 | 38,583 | 82,500 | 80,000 | (2,500) | |
| Travel and Per Diem | 99,999 | 168,730 | 216,095 | 269,218 | 332,296 | 63,078 | |
| Communication Services | 446,668 | 748,842 | 735,575 | 829,507 | 844,771 | 15,264 | |
| Postage and Freight | 17,595 | 19,590 | 19,870 | 22,090 | 22,090 | - | |
| Utility Services | 1,609 | 22,578 | 2,144 | 22,845 | 4,000 | (18,845) | |
| Rentals & Leases/Other | 331,551 | 300,571 | 356,122 | 372,650 | 400,926 | 28,276 | |
| Insurance | 712,728 | 696,550 | 683,885 | 708,198 | 780,104 | 71,906 | |
| Repair and Maintenance | 1,261,754 | 2,123,780 | 2,017,112 | 2,624,919 | 3,445,985 | 821,066 | |
| Printing & Binding | 39,874 | 55,125 | 38,907 | 62,790 | 62,825 | 35 | |
| Promotional | 4,252 | - | - | 20,900 | 20,900 | - | |
| Other Charges | 265,161 | 805,760 | 650,736 | 676,465 | 732,560 | 56,095 | |
| Office Supplies | 23,300 | 35,750 | 26,013 | 41,525 | 41,385 | (140) | |
| Operating Supplies | 2,350,210 | 2,124,499 | 2,099,949 | 2,437,462 | 2,429,730 | (7,732) | |
| Books, Pub., Memberships | 566,942 | 119,974 | 143,147 | 135,771 | 135,531 | (240) | |
| Training | 91,203 | 198,395 | 172,631 | 289,471 | 314,221 | 24,750 | |
| Transfer Out to BCC | (124,831) | - | 2,230,613 | | | | |
| Total Operating Expenditures | \$ 6,621,183 | \$ 7,833,546 | \$ 9,845,004 | \$ 9,107,865 | \$ 10,454,018 | \$ 1,346,153 | 14.78% |
| Capital Outlay: | | | | | | | |
| Machinery and Equipment | \$ 1,812,484 | \$ 4,465,384 | \$ 4,459,542 | \$ 2,235,839 | \$ 2,013,662 | \$ (222,177) | |
| Total Capital Outlay: | \$ 1,812,484 | \$ 4,465,384 | \$ 4,459,542 | \$ 2,235,839 | \$ 2,013,662 | \$ (222,177) | -9.94% |
| Other: | | | | | | | |
| Aids to Other Government | | | | - | - | - | |
| Aids to Private Organizations | 5,580 | | 5,000 | - | - | - | |
| Contingency | | | 4,500 | 75,000 | 75,000 | - | |
| Total Other: | \$ 5,580 | \$ - | \$ 9,500 | \$ 75,000 | \$ 75,000 | \$ - | |
| Subtotal | \$ 46,171,185 | \$ 53,133,539 | \$ 53,493,932 | \$ 54,741,181 | \$ 60,906,981 | \$ 6,165,800 | 11.26% |
| Less School Board Contract | (1,443,952.68) | (1,509,806.36) | (1,527,234.81) | (1,579,520.00) | (1,746,981.00) | (167,461) | |
| Law Enforcement Program Total | \$ 44,727,232 | \$ 51,623,733 | \$ 51,966,697 | \$ 53,161,661 | \$ 59,160,000 | \$ 5,998,339 | 11.28% |





SCHOOL RESOURCE PROGRAM REVENUE & EXPENDITURE



For FY 2024, Leon County Sheriff's Office (LSCO) agreed to designate 27 sworn members to the School Resource Program which is funded by the Leon County School Board (LCSB) and the Leon County Board of County Commissioners (BOCC). The contract agrees to fund one Lieutenant, three Sergeants and 23 full time Deputies, while LCSO agrees to provide security and a law enforcement presence on designated school campuses within Leon County. The total cost of the School Resource Program is shared equally making each party responsible for 50% of the School Resource Program totals. The BOCC's portion is included in the LCSO's adopted budget and included in the monthly draw. The LCSB's costs are allocated evenly over a twelve month period and LCSO invoices the LCSB at the end of each month for services rendered.

School Resource Unit - 001-510-521

FY 2024

Program Expenditure Detail

| | <u>FY 2023 Budget</u> | <u>FY 2024 Proposed</u> | <u>Increase / (Decrease)</u> | <u>% Change</u> |
|--------------------------------------|---------------------------|-----------------------------|----------------------------------|-----------------|
| Revenues: | | | | |
| Contractual Contributions - LCSB | \$ 1,579,520 | \$ 1,746,981 | \$ 167,461 | |
| Budgeted Transfer from BOCC | 1,579,520 | 1,746,981 | 167,461 | |
| Revenue Total | <u>\$ 3,159,040</u> | <u>\$ 3,493,962</u> | <u>\$ 334,922</u> | 10.60% |
| Personnel Services: | | | | |
| Regular Salaries and Wages | \$ 1,657,886 | \$ 1,845,494 | \$ 187,608 | |
| Other Salaries | | - | - | |
| Overtime | 115,500 | 116,000 | 500 | |
| Special Pay | 44,184 | 60,465 | 16,281 | |
| FICA Taxes | 139,044 | 154,680 | 15,636 | |
| Retirement Contributions | 470,569 | 525,710 | 55,141 | |
| Life & Health Insurance | 451,925 | 497,853 | 45,928 | |
| Workers Compensation | 44,254 | 72,549 | 28,295 | |
| Personnel Services Total | <u>\$ 2,923,362</u> | <u>\$ 3,272,751</u> | <u>\$ 349,389</u> | 11.95% |
| Operating Expenditures: | | | | |
| Contractual Services | \$ - | \$ - | \$ - | |
| Travel and Per Diem | 25,000 | 27,000 | 2,000 | |
| Rentals & Leases | 19,700 | 21,276 | 1,576 | |
| Communications Services | 12,900 | 13,932 | 1,032 | |
| Insurance | 48,515 | 53,708 | 5,193 | |
| Repairs and Maintenance | 60,363 | 66,495 | 6,132 | |
| Printing & Binding | - | - | - | |
| Other Charges | - | - | - | |
| Office Supplies | - | - | - | |
| Operating Supplies | 56,700 | 25,300 | (31,400) | |
| Books, Pub., Memberships | | | | |
| Training | 12,500 | 13,500 | 1,000 | |
| Operating Expenditures Total | <u>\$ 235,678</u> | <u>\$ 221,211</u> | <u>\$ (14,467)</u> | -6.14% |
| Capital Expenses: | | | | |
| Capital Outlay Total | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |
| School Resource Program Total | <u>\$ 3,159,040</u> | <u>\$ 3,493,962</u> | <u>\$ 334,922</u> | 10.60% |
| Funded Positions: | 25 | 27 | 2 | |





JUDICIAL SERVICES REVENUE & EXPENDITURE

Judicial Services - 711

FY 2024

Program Expenditure Detail

| | <u>FY 2022 Actual</u> | <u>FY 2023 Budget</u> | <u>FY 2024 Proposed</u> | <u>Increase / (Decrease)</u> | <u>% Change</u> |
|-------------------------------------|---------------------------|---------------------------|-----------------------------|----------------------------------|-----------------|
| Personnel Services: | | | | | |
| Regular Salaries and Wages | \$ 2,634,572 | \$ 2,760,472 | \$ 3,035,121 | \$ 274,649 | |
| Other Salaries | 84,243 | 167,711 | 103,000 | (64,711) | |
| Overtime | 189,518 | 155,000 | 155,000 | - | |
| Special Pay | 23,966 | 66,159 | 86,728 | 20,569 | |
| FICA Taxes | 214,606 | 231,822 | 250,800 | 18,978 | |
| Retirement Contributions | 661,817 | 741,203 | 894,560 | 153,357 | |
| Life & Health Insurance | 407,775 | 492,815 | 682,924 | 190,109 | |
| Workers Compensation | 76,132 | 76,638 | 85,350 | 8,712 | |
| Personnel Services Total | <u>\$ 4,292,629</u> | <u>\$ 4,691,820</u> | <u>\$ 5,293,483</u> | <u>\$ 896,881</u> | 19.12% |
| Operating Expenditures: | | | | | |
| Contractual Services | \$ 4,028 | \$ 3,336 | \$ 3,336 | \$ - | |
| Travel and Per Diem | 56,364 | 65,500 | 65,500 | - | |
| Rentals & Leases | 21,862 | 22,380 | 13,560 | (8,820) | |
| Insurance | 7,688 | 38,410 | 38,788 | 378 | |
| Repairs and Maintenance | 15,505 | 16,417 | 17,417 | 1,000 | |
| Printing & Binding | | - | - | - | |
| Other Charges | 404 | 540 | 540 | - | |
| Office Supplies | 139 | 2,500 | 2,500 | - | |
| Operating Supplies | 62,820 | 37,132 | 37,132 | - | |
| Books, Pub., Memberships | 1,042 | | | | |
| Training | 4,360 | 6,000 | 6,000 | - | |
| Operating Expenditures Total | <u>\$ 174,210</u> | <u>\$ 192,215</u> | <u>\$ 184,773</u> | <u>\$ (6,064)</u> | -3.15% |
| Capital Expenses: | | | | | |
| Capital Outlay Total | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |
| Judicial Program Total | <u>\$ 4,466,839</u> | <u>\$ 4,884,035</u> | <u>\$ 5,478,256</u> | <u>\$ 890,817</u> | 18.24% |





DETENTION FACILITY REVENUE & EXPENDITURE

Detention - 523

FY 2024

Program Expenditure Detail - Fund 04

| Account Description | FY 2021 Actual | FY 2022 Adopted | FY 2022 Actual | FY 2023 Adopted | FY 2024 Proposed | Increase / (Decrease) | % Change |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------------|--------------|
| Personnel Services: | | | | | | | |
| Executive Salaries | \$ 81,639 | \$ 80,034 | \$ 84,431 | \$ 91,646 | \$ - | \$ (91,646) | |
| Regular Salaries and Wages | 15,492,816 | 15,260,331 | 15,343,587 | 17,741,274 | 18,273,810 | 532,536 | |
| Other Salary | 6,983 | - | - | 10,811 | - | (10,811) | |
| Overtime | 1,405,163 | 852,300 | 1,923,753 | 848,500 | 899,519 | 51,019 | |
| Special Pay | 66,023 | 58,098 | 62,373 | 95,450 | 206,130 | 110,680 | |
| FICA Taxes | 1,321,968 | 1,174,222 | 1,274,331 | 1,274,231 | 1,516,066 | 241,835 | |
| Retirement Contributions | 3,847,247 | 3,748,133 | 4,221,211 | 4,384,539 | 5,298,617 | 914,078 | |
| Life & Health Insurance | 3,411,236 | 3,946,048 | 3,345,263 | 4,222,482 | 4,248,909 | 26,427 | |
| Workers Compensation | 384,319 | 467,660 | 467,660 | 470,000 | 679,695 | 209,695 | |
| Unemployment Compensation | 10,323 | 20,000 | - | 20,000 | 20,000 | - | |
| Class C Meals | - | - | - | - | - | - | |
| Total Personnel Services: | \$ 26,027,716 | \$ 25,606,826 | \$ 26,722,609 | \$ 29,158,933 | \$ 31,142,746 | \$ 1,983,813 | 6.80% |
| Operating Expenditures: | | | | | | | |
| Professional Medical Fees | \$ 18,203 | \$ 29,150 | \$ 28,497 | \$ 29,150 | \$ 29,150 | \$ - | |
| Contractual Services | 7,625,325 | 9,209,799 | 10,471,827 | 9,344,771 | 9,597,613 | 252,842 | |
| Travel and Per Diem | 5,872 | 24,360 | 5,374 | 36,310 | 38,810 | 2,500 | |
| Communication Serv. | 24,270 | 87,048 | 184,699 | 68,275 | 68,275 | - | |
| Postage & Freight | (22) | 1,090 | - | 1,090 | 1,090 | - | |
| Utilities Services | 698 | 20,900 | - | 20,900 | - | (20,900) | |
| Rentals & Leases/Other | 10,831 | 27,113 | 13,755 | 28,413 | 28,413 | - | |
| Insurance | 286,611 | 323,201 | 338,816 | 322,425 | 322,948 | 523 | |
| Repair & Maintenance | 248,176 | 379,572 | 301,202 | 382,475 | 476,060 | 93,585 | |
| Printing & Binding | 15,178 | 12,500 | 13,106 | 14,500 | 16,000 | 1,500 | |
| Other Current Charges | 59,844 | 128,411 | 58,112 | 127,250 | 126,850 | (400) | |
| Tuition Assistance | 61,759 | 2,500 | 1,350 | 2,500 | 5,000 | 2,500 | |
| Uniform Cleaning | 18,948 | 18,000 | 22,919 | 28,000 | 28,000 | - | |
| Other Current Charges | 140,550 | 148,911 | 82,381 | 157,750 | 159,850 | 2,100 | |
| Office Supplies | 12,253 | 35,000 | 27,273 | 38,500 | 38,500 | - | |
| Operating Supplies | 759,890 | 1,015,341 | 984,242 | 1,116,772 | 1,013,646 | (103,126) | |
| Books, Pub., Memberships | 59,533 | 65,189 | 51,555 | 66,029 | 78,079 | 12,050 | |
| Training | (2,731) | 6,000 | 9,885 | 6,820 | 16,820 | 10,000 | |
| Transfer Out - Excess Fees | 1,691,108 | - | (2,114,929) | - | - | - | |
| Total Operating Expenditures | \$ 10,895,745 | \$ 11,385,174 | \$ 10,397,683 | \$ 11,634,180 | \$ 11,885,254 | \$ 251,074 | 2.16% |
| Capital Outlay: | | | | | | | |
| Total Capital Outlay: | \$ 217,641 | \$ 163,450 | \$ 77,608 | \$ 37,000 | \$ 37,000 | \$ - | 0.00% |
| Other: | | | | | | | |
| Contingency | \$ - | \$ - | \$ - | \$ 75,000 | \$ 75,000 | \$ - | |
| Total Other: | \$ - | \$ - | \$ - | \$ 75,000 | \$ 75,000 | \$ - | 0.00% |
| PROGRAM TOTAL | \$ 37,141,102 | \$ 37,155,450 | \$ 37,197,900 | \$ 40,905,113 | \$ 43,140,000 | \$ 2,234,887 | 5.46% |





LAW ENFORCEMENT CAPITAL EXPENDITURES

Capital/Fixed Asset : All property with a unit value of \$1,000 or more, and a useful life of one (1) year or more.

Capital Budgeting Process:

On January 1, all units of the LCSO are instructed to draft budget requests for specific needs; to include new equipment, capital/asset items, replacement of broken or aging items, and operational increases. Requested capital items are prioritized according to greatest need and any assets approved for consideration in the FY24 Budget Year are itemized as follows:

Law Enforcement

FY 2024

Capital Outlay Detail

135 - Procurement Services

| LE Equipment | Qty | Price | Amount | Justification |
|--------------|-----|-------|------------------|-----------------|
| AEDs | | | \$ 28,750 | EOL - Recurring |
| | | | Total | |
| | | | \$ 28,750 | |

150 - Information Technology

| Operating Equipment | Qty | Price | Amount | Justification |
|---------------------------------|-----|-----------|-------------------|-----------------------|
| Desktop/Laptop Replacement | | Varies | \$ 142,000 | EOL - Recurring |
| Laptop Replacements - Specialty | 6 | \$ 2,000 | 12,000 | Replace EOL Equipment |
| Server and Storage Replacement | 1 | \$ 25,000 | 25,000 | Replace EOL Equipment |
| | | | Total | |
| | | | \$ 179,000 | |

170 - Fleet Maintenance

| Auto Equipment | Qty | Price | Amount | Justification |
|--|-----|-------|---------------------|-----------------|
| Fleet Vehicle Replacement (3 Year Capital Lease) | | | \$ 1,719,803 | EOL - Recurring |
| Fleet Motorcycle Replacement | | | 34,359 | EOL - Recurring |
| | | | Total | |
| | | | \$ 1,754,162 | |

536 - SWAT Team

| Other Equipment | Qty | Price | Amount | Justification |
|-----------------------------|-----|----------|------------------|-----------------|
| Sniper Tactical Rifle | 2 | \$ 7,500 | \$ 15,000 | EOL - Recurring |
| Ballistic Helmets | 5 | \$ 2,250 | 11,250 | EOL - Recurring |
| Operating Rifle Replacement | 5 | \$ 2,300 | 11,500 | EOL - Recurring |
| Entry Vest Replacement | 5 | \$ 1,200 | 6,000 | EOL - Recurring |
| Rifle Shield Replacement | 1 | \$ 8,000 | 8,000 | EOL - Recurring |
| | | | Total | |
| | | | \$ 51,750 | |

Law Enforcement Capital Total

\$ 2,013,662

DETENTION CAPITAL EXPENDITURES



Detention

150 - Information Technology

| Office Equipment | Qty | Price | Amount | Justification |
|------------------|-----|-------|-----------------|-----------------|
| Monitors | | | \$ 4,000 | EOL - Recurring |
| Printers | | | 5,000 | EOL - Recurring |
| Total | | | \$ 9,000 | |

425 - Inmate Services

| Operating Equipment | Qty | Price | Amount | Justification |
|---------------------------------|-----|----------|-----------------|-----------------------|
| Medical Equipment - Contractual | 1 | \$ 5,000 | \$ 5,000 | Replace EOL Equipment |
| Total | | | \$ 5,000 | |

450 - Housing Services

| Operating Equipment | Qty | Price | Amount | Justification |
|------------------------|-----|-----------|------------------|-----------------|
| Convection Oven | 1 | \$ 14,000 | \$ 14,000 | EOL - Recurring |
| Mixing Bowl - 80 Quart | 1 | \$ 2,000 | 2,000 | EOL - Recurring |
| Office & Pod Furniture | 1 | \$ 7,000 | 7,000 | EOL - Recurring |
| Total | | | \$ 23,000 | |

Detention Capital Total

\$ 37,000

Total Capital Request

\$ 2,050,662



Leon County Sheriff's Office Funded Positions by Program

| Program Staffing Summary | FY 2022 | | FY 2023 | | FY 2023 | | FY 2024 |
|------------------------------------|----------------|------------------|----------------|------------------|-----------------|------------------|-----------------|
| | Adopted | (+ / -) | Adopted | (+ / -) | Adjusted | (+ / -) | Proposed |
| Law Enforcement | 323.00 | 8.00 | 331.00 | 50.00 | 381.00 | - | 381.00 |
| Detention | 286.00 | 2.00 | 288.00 | (3.50) | 284.50 | - | 284.50 |
| Judicial | 39.00 | - | 39.00 | 2.00 | 41.00 | - | 41.00 |
| Total Full-time Equivalents | 648.00 | 10.00 | 658.00 | 48.50 | 706.50 | - | 706.50 |

In FY 2023, a true-up of FTE positions was conducted. Part-time positions will be included in funded positions count at 0.5 full-time equivalent.

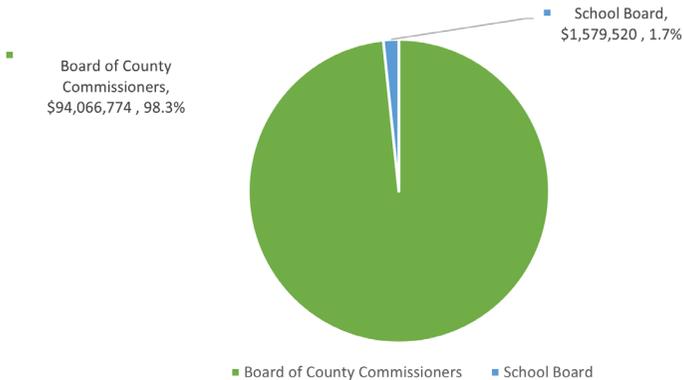


FISCAL 2023 BUDGET DATA

The Finance Division is responsible for the accurate and timely accounting of all financial matters, by following generally accepted accounting principles and governmental accounting standards. The division prepares the annual certified budget for presentation to the Board of County Commissioners and monitors the budget throughout the year. The Division also hosts the annual independent audit of the financial statements and prepares the financial statements for presentation to the Auditor General.

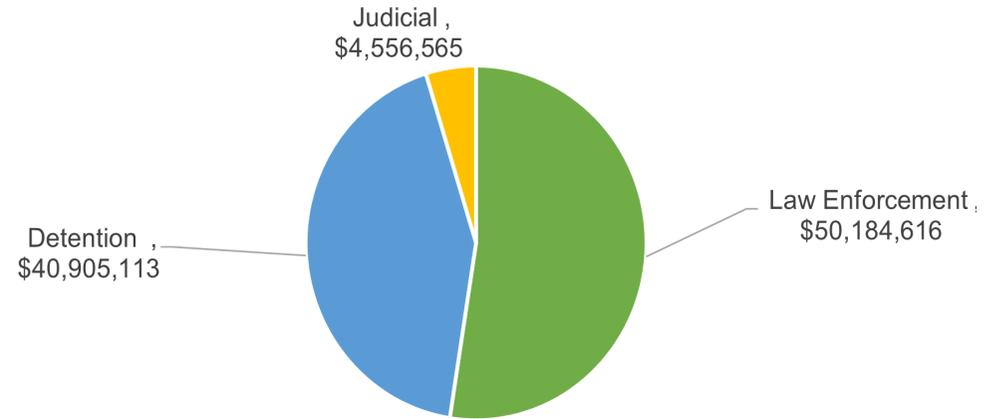
Other division responsibilities include accounts payable, accounts receivable, grants research, bi-weekly payroll processing, purchasing, supply and warehouse inventory, trust funds, facilities and grant financial reporting.

Leon County Sheriff's Office
Budget Funding by Source
FY 2022-2023



The main sources of funding for the Sheriff's Office budget are transfers from the Board of County Commissioners, consisting mainly of ad valorem revenues in the form of property taxes. The budget funds salaries and benefits, operating expenses, and capital-related items. In addition, the Leon County School Board funds approximately half the cost to fund the School Resource Deputy program.

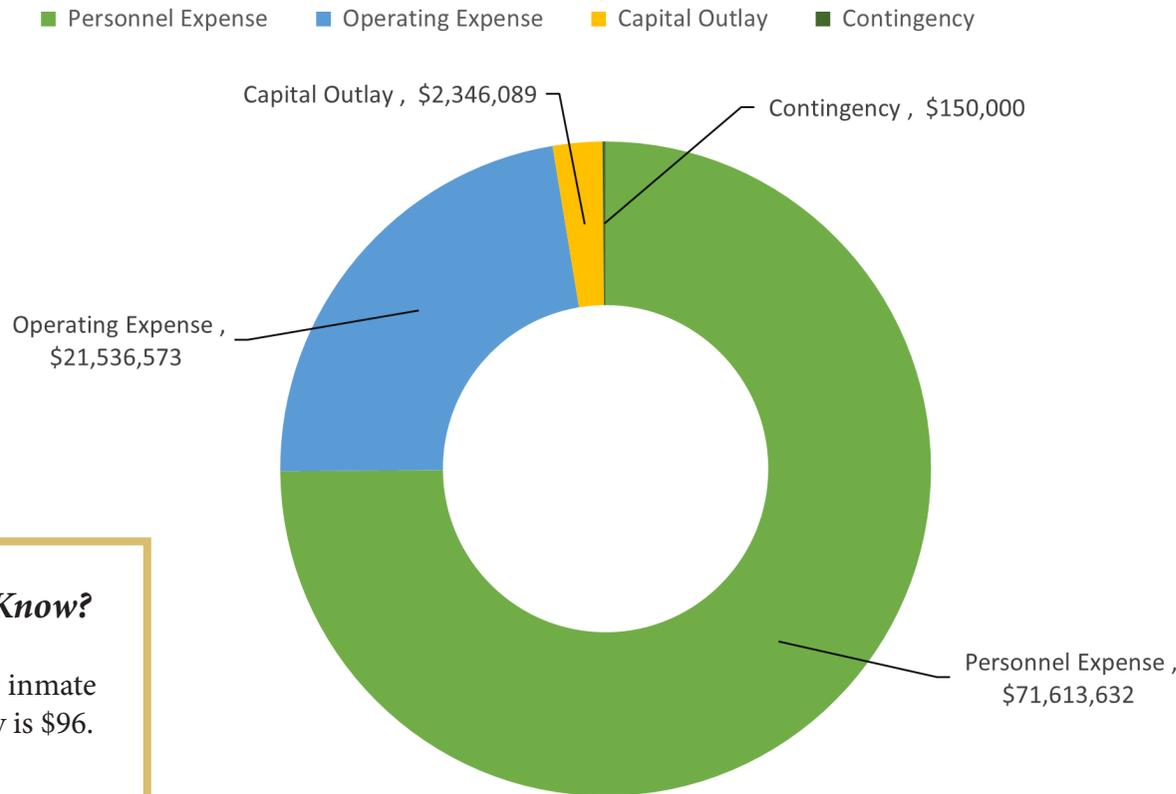
Leon County Sheriff's Office
FY 2022-2023 Total Budget



LCISO has various special revenue funds linked to specific sources and legally restricted to expenditures for defined purposes. Those special revenue funds consist mainly of state and federal grants awarded to the agency. Over \$1.5 million in grant funds were awarded to the LCISO during FY 2022-2023, funding many important aspects of the Sheriff's Office by providing community programs to support crime reduction and intervention, equipment, overtime, and salary funding for various positions throughout the agency.

In 2022, LCISO received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award. This is a nationally recognized award and to receive it, the governmental unit must publish a budget document that meets program criteria as a policy document, as an operational guide, as a financial plan, and as a communication device.

In 2022, revenues from awarded grants increased by 232.31%.



BUDGET EXPENSES

The budget is divided into four main functions, personnel expense, operating expense, capital outlay, and contingency: broken down by Law Enforcement, Detention, and Judicial. Salaries and benefits costs are 75% of the total general fund budget.

Operating expenses consist of technology-related expenses, liability and auto insurance, fuel, and contracts such as the Inmate Medical and Inmate Food.

Vehicles and replacement desktops, laptops and other equipment represent 100 percent of the capital related budget.

Did You Know?

The average inmate cost per day is \$96.

Did You Know?

The Finance Division is actively managing over 17 grants and is seeking more!

| | Law Enforcement | Detention | Judicial | Total Budget |
|--------------------------|----------------------|----------------------|---------------------|----------------------|
| Personnel Expense | \$ 38,840,195 | \$ 28,409,087 | \$ 4,364,350 | \$ 71,613,632 |
| Operating Expense | 8,960,332 | 12,384,026 | 192,215 | 21,536,573 |
| Capital Outlay | 2,309,089 | 37,000 | - | 2,346,089 |
| Contingency | 75,000 | 75,000 | - | 150,000 |
| | \$ 50,184,616 | \$ 40,905,113 | \$ 4,556,565 | \$ 95,646,294 |



ADMINISTRATION

MISSION-LEVEL MEASURES

| Goals, Objectives, Measures | | FY 22 Actual | FY 23 Estimated | FY 24 Projected |
|-----------------------------|--|-----------------|--------------------|--------------------|
| Unit: | Fiscal Operations | | | |
| Goal: | To provide professional, efficient, transparent, and accurate information to all customers. | | | |
| Objective: | To receive an unmodified opinion on the annual financial statements, which must be conducted annually according to Florida Statutes, Chapter 218.39. | Yes | Yes | Yes |
| Objective: | To submit the annual budget to the Board of County Commissioners on or before the statutory deadline of May 1st. | Yes | Yes | Yes |
| Objective: | To achieve the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award. | Yes | Yes | Yes |
| Unit: | Fleet | | | |
| Goal: | To implement vehicle sustainability best practices to reduce emissions and fuel costs. | | | |
| Objective: | Reduce the average age (years) of our fleet vehicles to acceptable industry standards (4-6 years) based on net present value and total cost of ownership life cycle analysis via timely fleet replacement. | 2.93 | 3 | 4 |

LAW ENFORCEMENT

MISSION-LEVEL MEASURES



| Goals, Objectives, Measures | | FY22 Actual | FY23 Estimated | FY 24 Projected |
|-----------------------------|--|----------------|-------------------|--------------------|
| Department: | Law Enforcement | | | |
| Goal: | To enhance investigation processes and increase operational efficiencies and effectiveness in order to suppress and prevent crime. | | | |
| Objective: | To reduce the unincorporated crime rate in the Leon County in efforts to provide a safer community and environment for the citizens. <i>(Unincorporated crime index rate)</i> | 1,655.50 | 1,586.40 | 1,522.94 |
| Objective: | To improve agency case clearance rates in efforts to reduce crime through case solvability. <i>(Percentage of cases cleared)</i> | 23.20% | 26.80% | 27.10% |
| Objective: | To increase technology footprint in efforts in improve case solvability and deputy safety while reducing crime within the community. <i>(Number of technology resources deployed)</i> | 23.6 | 30.1 | 30 |
| Objective: | To increase deputy safety and reduce crime through the utilization of the agency's Real Time Crime Center (RTCC). <i>(Number of analytical assists through RTCC)</i> | 3,266 | 3,268 | 3,600 |



DETENTION & JUDICIAL

MISSION-LEVEL MEASURES

| Goals, Objectives, Measures | | FY 22 Actual | FY 23 Estimated | FY 24 Projected |
|-----------------------------|--|-----------------|--------------------|--------------------|
| Department: | Detention | | | |
| Goal: | To reduce the inmate population and decrease recidivism within the Detention Facility. | | | |
| Objective: | To reduce the overall inmate population within the Detention Facility. <i>(Average annual inmate population)</i> | 1,157 | 1,192 | 1,228 |
| Objective: | To increase the number of inmate re-entry programs to reduce inmate recidivism. <i>(The number of re-entry programs)</i> | 0 | 15 | 20 |
| Department: | Detention | | | |
| Goal: | To manage and mitigate inmate medical costs within the Detention Facility. | | | |
| Objective: | To reduce pre-booking medical expenditures through partnerships, training, and educational awareness. <i>(Percentage of pre-booking medical expenditures compared to total inmate offsite medical expenditures)</i> | 51% | 40% | 40% |
| Objective: | To reduce detention medical costs for inmate HIV medication through community partnerships. <i>(HIV medication expenditures)</i> | \$571,559.94 | \$7,986 | \$10,000 |

COMMUNITY & MEDIA RELATIONS

MISSION-LEVEL MEASURES



| Goals, Objectives, Measures | | FY 22 Actual | FY 23 Estimated | FY 24 Projected |
|-----------------------------|---|-----------------|--------------------|--------------------|
| Department: | Community & Media Relations | | | |
| Goal: | To enhance levels of partner collaboration and transparency through community outreach and social media platforms. | | | |
| Objective: | To increase the total number of community outreach events to develop and maintain positive relationships within the community. <i>(Number of agency events held or attended)</i> | 64 | 75 | 75 |
| Objective: | To increase agency transparency with the community by leveraging social media platforms. <i>(Number of Facebook followers)</i> | 57,132 | 61,260 | 65,760 |



APPENDIX



FLORIDA STATUTE 30.49 SHERIFF'S BUDGET



30.49 Budgets.—

- (1) Pursuant to s. 129.03(2), each sheriff shall annually prepare and submit to the board of county commissioners a proposed budget for carrying out the powers, duties, and operations of the office for the next fiscal year. The fiscal year of the sheriff commences on October 1 and ends September 30 of each year.
- (2)(a) The proposed budget must show the estimated amounts of all proposed expenditures for operating and equipping the sheriff's office and jail, excluding the cost of construction, repair, or capital improvement of county buildings during the fiscal year. The expenditures must be categorized at the appropriate fund level in accordance with the following functional categories:
 1. General law enforcement.
 2. Corrections and detention alternative facilities.
 3. Court services, excluding service of process.
- (b) The sheriff shall submit a sworn certificate along with the proposed budget stating that the proposed expenditures are reasonable and necessary for the proper and efficient operation of the office for the next fiscal year.
- (c) Within the appropriate fund and functional category, expenditures must be itemized in accordance with the uniform accounting system prescribed by the Department of Financial Services, as follows:
 1. Personnel services.
 2. Operating expenses.
 3. Capital outlay.
 4. Debt service.
 5. Grants and aids.
 6. Other uses.
- (d) The sheriff shall submit to the board of county commissioners for consideration and inclusion in the county budget, as deemed appropriate by the county, requests for construction, repair, or capital improvement of county buildings operated or occupied by the sheriff.
- (3) The sheriff shall furnish to the board of county commissioners or the budget commission, if there is a budget commission in the county, all relevant and pertinent information concerning expenditures made in previous fiscal years and proposed expenditures which the board or commission deems necessary, including expenditures at the subobject code level in accordance with the uniform accounting system prescribed by the Department of Financial Services. The board or commission may not amend, modify, increase, or reduce any expenditure at the subobject code level. The board or commission may not require confidential information concerning details of investigations which is exempt from s. 119.07(1).
- (4) The board of county commissioners or the budget commission, as appropriate, may require the sheriff to correct mathematical, mechanical, factual, and clerical errors and errors as to form in the proposed budget. At the hearings held pursuant to s. 200.065, the board or commission may amend, modify, increase, or reduce any or all items of expenditure in the proposed budget, as certified by the sheriff pursuant to paragraphs (2)(a)-(c), and shall approve such budget, as amended, modified, increased, or reduced. The board or commission must give written notice of its action to the sheriff and specify in such notice the specific items amended, modified, increased, or reduced. The budget must include the salaries and expenses of the sheriff's office, cost of operation of the county jail, purchase, maintenance and operation of equipment, including patrol cars, radio systems, transporting prisoners, court duties, and all other salaries, expenses, equipment, and investigation expenditures of the entire sheriff's office for the previous year.
- (a) The sheriff, within 30 days after receiving written notice of such action by the board or commission, in person or in his or her office, may file an appeal by petition to the Administration Commission. The petition must set forth the budget proposed by the sheriff, in the form and manner prescribed by the Executive Office of the Governor and approved by the Administration Commission, and the budget as approved by the board of county commissioners or the budget commission and shall contain the reasons or grounds for the appeal. Such petition shall be filed with the Executive Office of the Governor, and a copy served upon the board or commission from the decision of which appeal is taken by delivering the same to the chair or president thereof or to the clerk of the circuit court.
- (b) The board or commission shall have 5 days following delivery of a copy of such petition to file a reply with the Executive Office of the Governor, and shall deliver a copy of such reply to the sheriff.
- (5) Upon receipt of the petition, the Executive Office of the Governor shall provide for a budget hearing at which the matters presented in the petition and the reply shall be considered. A report of the findings and recommendations of the Executive Office of the Governor thereon shall be promptly submitted to the Administration Commission, which, within 30 days, shall either approve the action of the board or commission as to each separate item, or approve the budget as proposed by the sheriff as to each separate item, or amend or modify the budget as to each separate item within the limits of the proposed board of expenditures and the expenditures as approved by the board of county commissioners or the budget commission, as the case may be. The budget as approved, amended, or modified by the Administration Commission shall be final.
- (6) The board of county commissioners and the budget commission, if there is a budget commission within the county, shall include in the county budget the items of proposed expenditures as set forth in the budget required by this section to be submitted, after the budget has been reviewed and approved as provided herein; and the board or commission, as the case may be, shall include the reserve for contingencies provided herein for each budget of the sheriff in the reserve for contingencies in the budget of the appropriate county fund.
- (7) The reserve for contingencies in the budget of a sheriff shall be governed by the same provisions governing the amount and use of the reserve for contingencies appropriated in the county budget, except that the reserve for contingency in the budget of the sheriff shall be appropriated upon written request of the sheriff.
- (8) The items placed in the budget of the board of county commissioners pursuant to this law shall be subject to the same provisions of law as the county annual budget; except that no amendments may be made to the appropriations for the sheriff's office except as requested by the sheriff.
- (9) The proposed expenditures in the budget shall be submitted to the board of county commissioners or budget commission, if there is a budget commission within the county, by June 1 each year; and the budget shall be included by the board or commission, as the case may be, in the budget of either the general fund or the fine and forfeiture fund, or in part of each.
- (10) If in the judgment of the sheriff an emergency should arise by reason of which the sheriff would be unable to perform his or her duties without the expenditure of larger amounts than those provided in the budget, he or she may apply to the board of county commissioners for the appropriation of additional amounts. If the board of county commissioners approves the sheriff's request, no further action is required on either party. If the board of county commissioners disapproves a portion or all of the sheriff's request, the sheriff may apply to the Administration Commission for the appropriation of additional amounts. The sheriff shall at the same time deliver a copy of the application to the Administration Commission, the board of county commissioners, and the budget commission, if there is a budget commission within the county. The Administration Commission may require a budget hearing on the application, after due notice to the sheriff and to the boards, and may grant or deny an increase or increases in the appropriations for the sheriff's offices. If any increase is granted, the board of county commissioners, and the budget commission, if there is a budget commission in the county, shall amend accordingly the budget of the appropriate county fund or funds. Such budget shall be brought into balance, if possible, by application of excess receipts in such county fund or funds. If such excess receipts are not available in sufficient amount, the county fund budget or budgets shall be brought into balance by adding an item of "Vouchers unpaid" in the appropriate amount to the receipts side of the budget, and provision for paying such vouchers shall be made in the budget of the county fund for the next fiscal year.
- (11) Notwithstanding any provision of law to the contrary, a sheriff may include a clothing and maintenance allowance for plainclothes deputies within his or her budget.
- (12) Notwithstanding any other law, and in order to effectuate, fulfill, and preserve the independence of sheriffs as specified in s. 30.53, a sheriff may transfer funds between the fund and functional categories and object and subobject code levels after his or her budget has been approved by the board of county commissioners or budget commission.

History.—s. 3, ch. 57-368; ss. 3, 4, ch. 59-216; ss. 12, 28, 35, ch. 69-106; s. 7, ch. 71-355; s. 7, ch. 73-349; s. 1, ch. 74-103; s. 17, ch. 77-104; s. 85, ch. 79-190; s. 28, ch. 81-259; s. 1, ch. 82-33; s. 12, ch. 82-154; s. 1, ch. 83-204; s. 35, ch. 84-254; s. 9, ch. 90-360; s. 188, ch. 95-147; s. 1, ch. 95-169; s. 12, ch. 96-406; s. 22, ch. 97-96; s. 2, ch. 2002-193; s. 91, ch. 2003-261; s. 2, ch. 2011-144; s. 1, ch. 2022-23.



GLOSSARY

Account Code: An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments

Accrual: A method of accounting in which each expense or revenue item is entered as it is earned or incurred regardless of when actual payments are received or made

Adopted Budget: The financial plan of revenues and expenditures for a fiscal year as approved by the Board of County Commissioners

Amendment: A change to an adopted budget which may increase or decrease a fund total

Available: Collectible revenues within the current period or soon enough thereafter to be used to pay liabilities of the current period

Back on Track: A grant-funded program that provides prevention and intervention services to at-risk youth

BOCC: Board of County Commissioners; also referred to as BOCC, or the Board

Budget: A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenues with proposed expenditures

Budget Calendar: The schedule of key dates involved in the process of preparing a budget for the ensuing fiscal year

Budget Document: The official written statement which details the annual fiscal year financial plan

CALM: Collaborative Apalachee Center/Leon County Sheriff's Office Mobile Program-state funded program that provides three mobile response teams comprised of a deputy and a licensed mental health clinician or masters-level counselor.

Capital Budget: The capital budget is that portion of the Budget that deals with projects for the construction, renovation, improvement, acquisition, furniture, and equipment of any building, structure, facility, land, or land rights

Capital/Fixed Asset: All property with a unit value of \$1,000 or more, and a useful life of one (1) year or more

CIP: Capital Improvement Plan

Custodial Funds: Custodial funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, governments, and other funds

CVIPI: Federal grant from the Office of Justice Program to support its Community Based Violence Intervention and Prevention Initiative.

Department: An organizational unit responsible for carrying out a major governmental function

Division: A basic organizational unit which is functionally unique in its service delivery

Expenditure: Decreases in fund financial resources, through actual payments or transfers for the procurement of assets or the cost of goods and/or services received.

Fees: A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty

FTE: "Full-Time Equivalents" - this is a measure of the number of full-time & part-time employees allocated to a department or cost center. Part-time employees are counted as 0.5 full-time equivalent.

Function: A major class of grouping of tasks directed toward a common goal, such as executive, financial and administrative, other general government, and judicial. For the purposed utilized in budgetary analysis, the categories of functions have been established by the State of Florida and financial reports must be grouped according to those established functions

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and charges therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations

Fund Balance: The difference between assets and liabilities on the governmental fund statements

FY: Fiscal Year - the annual budget year runs from October 1 through September 30 of accounting principles for governments

GAAP: Generally Accepted Accounting Principles - Accounting rules and procedures established by authoritative bodies or conventions that have evolved through custom and common usage

General Operating Fund: The primary operating fund of the Sheriff. This fund is used to account for all financial transactions not required to be accounted for in another fund

GFOA: Governmental Finance Officers Association

Governmental Funds: Funds generally used to account for tax-supported activities

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another, made for a specified purpose

HIDTA: High Intensity Drug Traffic Area

HSGP: Homeland Security Grant Program; federal grants used to fund Homeland Security programs

Inmate Welfare Fund: The fund used to account for the operations related to various rehabilitative programs and other expenditures related to inmate welfare

JAG: Edward Byrne Memorial Justice Assistance Grant Program. State and Federal funding from the US Department of Justice and the Florida Department of Law Enforcement

LCSB: Leon County School Board

LCSO: Leon County Sheriff's Office

Measurable: The amount of the transaction that can be reasonably estimated

Objective: The planned attainment of an accomplishment which contributes to reaching an established goal

Operating Budget: A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year

Operating Expenditures: Expenditures of day-to-day operations such as office supplies, repairs and maintenance, and travel and per diem

Revenue: Funds that a government receives as income, including tax payments, interest earnings, service charges, grants, and intergovernmental payments

RTCC: Real Time Crime Center - an investigatory unit that captures and analyzes intelligence in real time through the use of modern technology

SCAAP: State Criminal Alien Assistance Program - federal funds provided to agencies that incurred expenses for incarcerating undocumented criminal aliens convicted of a crime

Securus: Inmate phone service provider that also serves as a private funding source for a full-time Intel Analyst position

Special Revenue Fund: The fund used to account for various law enforcement grants and the proceeds of specific revenue sources that are legally restricted to expenditures for specific law enforcement purposes

SRD: School Resource Department

Strategic Plan: A document that establishes the direction of an organization.

Step Plan: A salary structure with standard progression rates established within a pay range for a job

SWAT: Special Weapons And Tactics - a specialty team that responds to extreme, high-risk situations

Transmittal Letter: A brief written statement presented by the Sheriff to the Board to explain principal budget issues

Uniform Accounting System: The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports

VOCA: Victims of Crime Act



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@leonsheriff



@leoncosheriff

<https://www.youtube.com/LeonCountySheriffsOffice>

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