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# SCSO Corrections Department Budget Evaluation

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Abstract

Local governments usually have a very tight budget. They need to find ways to make their dollars stretch as far as they can. Since the local governments must find ways to split their budgets, they need to be fiscally responsible and that same responsibility must follow down the chain as the budget gets dispersed. The Sarasota County Sheriffs Office is one of those departments that fall within the budget of the local government. The corrections department specifically does not have a way to produce income, so they rely on the tax dollars given to them.

SCSO Corrections Department Budget Evaluation

The Sarasota County Sheriff's Office Corrections Department has a budget mainly dependent on tax paying dollars while being supplemented with donations and grants. Their budget follows the fiscal calendar, meaning it begins October 1st and ends August 30th of the following year. The SCSO Corrections Department does not have a way to make income. That means their services are strictly funded by the local government, so they rely on local tax revenue collected from the community. They do not have the capability to charge taxes or fees for their services, which are some of the main ways that local government collect money (Bland & Overton, 2019). They can also apply for grants and to help sponsor some of their programs or employees. Over the past few years, the elected Sheriff has proposed budget increases of over a total of 30%. They are appealing to the county government citing inflation, increased wages for their employees, and increased expenses from their contractors. The budget for the Sheriffs Office was over $180 million in 2024 (Snabes, 2023). Only a fraction of this budget is delegated to the corrections facilities. All the budget requests for the corrections department and the sheriff’s office end at the foot of the Sarasota County Commission, who ultimately approve or reject the proposal.

**Specifics to the Corrections Department**

The Corrections Department functions as a division or unit within the sheriff's office. Captain Debra Kiner serves as the Corrections Operations Bureau Captain and Captain James Forrest serves as the Corrections Services Bureau Captain (*Welcome to Sarasota County Sheriff’s, FL*, n.d.). They are still under the direct command of Sheriff Kurt Hoffman. Being under the same umbrella as the Sheriffs Office, doesn’t mean that they have the same systems and budget needs as all other departments. They have unique and individual needs. They also can implement some of their own techniques with the correction department employees to help with their needs. The SCSO Corrections Department conducts a yearly employee survey to help create budget requests. They go to the staff who are working in the trenches every day to see what they think needs to be invested in or improved upon. All approvals must go through a chain of commands, and ultimately to the county commission office. By including all employees in the budget requests, the people in charge can get a good idea of how all aspects of the department are running.

**Expenses**

The budget is divided into operating costs, personnel expenses (salaries, benefits, etc.), and capital projects (equipment, infrastructure). There are many and many expenses that the corrections department must have. Starting with operating costs, unlike most other businesses, the SCSO corrections department does not have to pay normal utility bills. They defer all these expenses to the costs of incarceration for the inmates. In Florida, there is legislation written in which the inmates are charged $50 a day for their sentence, not just their incarceration. The SCSO corrections department, specifically, charges inmates $1.50 per day. They do not charge anything if the inmate has a job in the jail.  Inmates do not incur a daily fee if housed in the working pods jobs include (kitchen worker floor trustee (general housekeeping), barista, receiving trustee and laundry trustee) for males and (Barista, sewing, laundry, and general cleaning trustees) for the females. This money is used for some of the correction department’s payroll as well as the money goes back to the state and local government for distribution, but as you can see, it is not enough to support the department alone. Some operational expenses for the SCSO corrections department are uniform allowance, boot allowance, belts, handcuffs, tasers, batons, flashlights, OC spray, and radios. The (Corrections Emergency Response Team) CERT and supervisors even have service weapons. Personal expenses are where most of the budget for the Sheriff’s Department is. Since the population of Sarasota has been growing for the past few years, the requested budget has been increasing to be able to hire more employees to keep up with the demand. The rest of the budget is spent on capital projects. Examples here would be training expenses, contractor expenses, and in-house projects like the Medication Assisted Treatment (MAT). The Corrections department pay for all their deputies to participate in two training sessions per year, both being two 10-hour days. They pay the deputies for 40 hours of work for their training as well as the costs it takes to run the training exercises. There are a lot of contractors that help in the corrections department. Their medical help is through NAPHCARE, where they can have doctors and licensed practical nurses (LPN) on staff in the building. They also contract out their kitchen training. The inmates are the ones who prepare the food, but Trinity Food Services have staff who come in to help train the inmates on how to cook the food properly. The commissary is contracted out to Okeefe. All these independent contractors all have their own fees and as inflation has been hitting the local area, their prices have also risen.

**Grants**

The SCSO Corrections Department relies heavily on local grants to help sustain their financial needs “Federal grants can be a crucial instrument to influence criminal justice and public safety systems nationwide” (“Reimagining Federal Grants for Public Safety and Criminal Justice Reform,” 2020). A grant is a sum of money provided by an organization, often a government or foundation, for a specific purpose, typically to support a project or initiative. Unlike loans, grants generally do not need to be repaid. They are awarded after a competitive application process and are intended to benefit the public or a specific group of people. The SCSO corrections department applies for grants for multiple occasions. One long standing Grant within the SCSO corrections department comes from the Charles & Marjorie Barancik Foundation. This Grant had donated approximately 1 million dollars over the last 5 years to help directly pay for payroll of specific positions in the corrections department. Without this money, there would be less money to use elsewhere, as the employees are still needed with or without the Grant. Other grants that are given to the SCSO corrections department are used to fund new and upcoming projects, like the Medication Assisted Treatment (MAT) or a decompression room for the deputies. The deputies recently received a grant to help build them a room where they could go to decompress and relax before, after, and during work. There is research where the studies consistently show that police officers experience high levels of stress, with a significant portion reporting psychological distress and mental health problems. This stress is linked to various factors, including job demands, organizational issues, and external pressures. Research indicates that stress can negatively impact physical and mental health, including an increased risk of PTSD, depression, and suicide (Craddock & Telesco, 2021). Relying on grants can be slightly risky, as they are never guaranteed. That is why a lot of the capital projects are funded through grants for the SCSO corrections department. They cannot risk having a majority of payroll come from grants.

**Tax exemptions**

The SCSO corrections department has tax exemptions. They do not have to pay the normal or usual taxes. The Sarasota County Sheriff's Office (SCSO) is a government entity, which typically means it is not inherently tax-exempt in the same way a non-profit organization is “Numerous legislative provisions expanded the reach of the tax exemption, to include such organizations as those that provide public safety” (Crimm, 2004). However, related organizations and specific programs associated with the SCSO may have tax-exempt status. Florida law provides a sale and uses tax exemption to governmental entities, including counties and their subdivisions like Sheriff's Offices. This goes for the taxes of their contractors as well. The contractors and the SCSO corrections department exchange tax forms, and then they can file as tax exempt and do not have to pay the contractors applied taxes. Since the SCSO corrections department does have tax exemptions, they can expect to be audited. Audits are conducted to ensure the SCSO's compliance with laws, regulations, and grant agreements. Just because they have exemptions, doesn’t mean that they can do whatever they want with the money and grants. They will always have someone looking over their shoulders to make sure the money is being applied in the proper places. Audits are usually within the last phase or two of the budget cycle for local governments as they provide a system of checks and balances on the financial integrity of local governments (Bland & Overton, 2019, p. 214). Any successful business can show you the importance of audits to make sure the expenses can be clearly tracked, especially one that already has tax exemptions.

**Potential Solutions or Failsafe’s**

No one can predict the future. Since the COVID-19 pandemic, the economy has been on the boom for Sarasota County, especially the housing market. It seems that life is getting more expensive everywhere you look. The economy has not only recovered from pre-pandemic levels, but it is even outperforming pre-pandemic projections. This has directly affected the SCSO corrections department. Since the department has no real way to collect money, and they rely on budgets from the county commission and grants they are helpless to the massive inflation around them. All their contractors’ prices have risen to market value, which means that they need to pay the asking prices. Market value is the price that a knowledgeable and prudent buyer would agree to pay a willing seller in a competitive market (Bland & Overton, 2019). Competitive bidding is one way to help combat the rising prices of current contractors. Competitive bidding is a method for selecting vendors or other providers of services by issuing a request for proposal or calling for bids. This gives a little bit of the power back to the SCSO corrections department on how much money they have budgeted to spend on those certain vendors (Bland & Overton, 2019). Strategizing a department-level budget to be resilient in the face of another economic shock requires a mix of flexibility, foresight, and prioritization. One way to do this is to create a more flexible budget versus a strict and ridged one. You can triage the expenses into priority levels and if need be, in a crisis, you can quickly shift funds from suspend able to essential functions. Track down the expenses that you can function without and cut those expenses first when there is a need to tighten the budget. Another way to plan for an economic downturn would be to invest some of your current budget in preparations for future complications. If another pandemic hit the globe, it would be worth it if you had a surplus of PPE (Personal Protection Equipment) like masks and gloves, as well as a hoard of laptops that people could work with from their homes or remotely. Pre-stocking essential supplies go beyond PPE and include non-perishable foods, clothing, and personal hygiene products as well. A few other ways to strategize for an economic downturn would be allocating a portion of the budget to emergency funds to ensure that departments can respond swiftly to unforeseen challenges, such as abrupt budget cuts or unexpected facility repairs. A simple possibility to collect extra funds could be to potentially implement a program in which the jail sells good/services for profit to fund other programs/projects. This could keep an extra pile of money in case of an economic downturn.   Conducting regular scenario planning exercises allows departments to anticipate potential economic challenges and devise strategic responses in advance. This proactive approach ensures preparedness and adaptability.

**Conclusion**

In conclusion, the Sarasota County Sheriff's Office Corrections Department faces complex challenges in managing its budget without being able to provide its own direct income. By relying on innovative budgeting strategies and approvals, effective grant applications, and thoughtful foresight in managing resources, the department seeks to maintain its operational integrity while also focusing on the department’s mission of providing effective and efficient service in partnership with their community. While tax exemptions and external funding provide some relief, audits and accountability remain integral to ensure these funds are appropriately allocated. With careful planning, proactive measures, and a commitment to adaptability, the Corrections Department can continue to serve its community effectively while navigating the economic pressures that may lie ahead.

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