

Operational and Financial Review of the Sheriff's Office

DODGE COUNTY, WISCONSIN



August 9, 2019

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1 Introduction and Summary

The following report documents the results of the analysis of jail costs and rates and the resource needs of the Dodge County Sheriff's Office (DCSO). This report builds on the work conducted and provides our findings, conclusions and recommendations associated with costs, staffing, operations and management of the Sheriff's Office.

1. Study Scope of Work

Government organizations should periodically review the services they deliver in order to ascertain resource requirements, operational efficiencies, management and customer services performance. Public safety operations are not exempt from this need.

In Dodge County, persistent questions about the costs of operations, especially detention systems, were an important driver for the genesis of this study. This study was, in part, generated because of questions about how costs matched revenues associated with contracting for available capacity at the County Detention Center. However, this study also provided the opportunity to evaluate the Dodge County Sheriff's Office on a broader scale. As a result, the scope of this project was comprehensive and included:

- The costs of detention center operations and a cost basis for charging federal and other agencies for bed space available. The cost of typical fees for service charged and assessed by the County Sheriff's office.
- Staff allocations and deployments in each Sheriff's Office function;
- The management systems used to control operations and ensure that the Sheriff's Office and community goals are met.

This assessment is intended to be a blueprint for the choices available to the Sheriff's Office to be more efficient in service to the community and be more cost effective in the process. This assessment will also assist the Board, the legislative branch of County government, as it considers budgets and actions put forward by the Sheriff's Office.

2. Introduction to the Methodologies Used in the Study.

To understand and evaluate these issues, the project team embarked on a thorough assessment of the DCSO. The principal approaches utilized by the project team in this study included, but were not limited to, the following:

- **Internal Interviews** – members of the project team individually interviewed numerous executives, management, supervisory and line staff as part of this study.

- **Employee Survey** – individual interviews were supplemented by an anonymous online survey to further elicit views within the scope of this study. Many DCSO employees took the opportunity to participate in this process.
- **External Stakeholder Interviews** – members of the project team also met with various external stakeholders, including Board members.
- **Data Collection** – the project team collected a wide variety of external and internal data documenting the staffing, structure, operations and organization, including:
 - DCSO staffing and scheduling
 - Documentation reflecting operational protocols
 - Various performance information
 - Costs, especially relating to detention system operations

These data were summarized in a 'descriptive profile' of the DCSO, circulated for accuracy and returned to the project team.

- **Best Practices Comparisons** – many operations management practices cannot be evaluated in a vacuum or just in reference the local service environment. "Industry best practices" are useful to place management in a context of service delivery. Matrix Consulting Group uses 'best practices' based on its work with hundreds of law enforcement and corrections agencies around the country.

Throughout this process, the project team reviewed project progress, facts, findings, and conclusions with the County Board's Executive Committee as well as with the Sheriff.

2. Summary of Recommendations.

In this report the project team provides its evaluation and analysis of the staffing, key operations, and services provided by the DCSO and, where appropriate, makes recommendations for improvements. The report also provides its assessment of jail costs having an impact on contracting for beds by Federal and other law enforcement agencies.

It should be noted that this study reflects the operations and services of the Sheriff's Office today. As the situation changes in the future, the County and the Sheriff's Office needs to continue to evaluate services and costs.

The table below provides a summary list of all the recommendations, appearing in sequential order, in this report.

Recommendations

Jail Costs

The total direct cost, departmental overhead, and countywide overhead cost for 2019 for a federal inmate per day per bed is \$93.12

The total direct cost, jail fixed costs, and departmental overhead cost for 2019 for a federal inmate per day per bed is \$83.50.

The total direct cost and jail fixed costs for 2019 for a federal inmate per day per bed is \$81.07.

The direct cost only for 2019 for a federal inmate per day per bed is \$65.25

The total direct cost, jail fixed cost, departmental overhead, and countywide overhead cost for 2019 for a Non-Huber local / state inmate per day per bed is \$91.15

The total direct cost, jail fixed cost, and departmental overhead cost for 2019 for a Non-Huber local / state inmate per day per bed is \$81.53.

The total direct cost and jail fixed cost for 2019 for a Non-Huber local / state inmate per day per bed is \$79.09

The direct cost only for 2019 for a Non-Huber local / state inmate per day per bed is \$63.28.

The total direct cost, jail fixed cost, departmental overhead, and countywide overhead cost for 2019 for a Huber inmate per day per bed is \$87.78

The total direct cost, jail fixed cost, and departmental overhead cost for 2019 for a Huber inmate per day per bed is \$78.16

The total direct cost and jail fixed cost for 2019 for a Huber inmate per day per bed is \$75.65.

The direct cost only for 2019 for a Huber inmate per day per bed is \$59.83.

The County's current rate of \$75 per day enables the County to recover approximately 81% of its direct and indirect expenses, 90% of its direct, departmental, and jail fixed cost expenses, 93% of its direct and jail fixed cost expenses, and 115% of its direct costs only.

The County's revised negotiated rate of \$86 will result in the county recovering approximately 92% of its direct and all indirect costs, 103% of its direct and departmental indirect costs, 106% of its direct and jail maintenance costs, and 132% of direct costs only.

Housing only local / state inmates in the facility, would result in downsizing of jail operations from five pods to three pods and a 20% decrease in expenses. The decline in expenses would be allocated over a lower number of inmates resulting in an increase to the local / state inmate rate per day per bed. For 2019, the proposed increases would be approximately \$55.56 per day per bed for direct and all indirect, \$39.08 per bed per day for direct and departmental indirect, and \$37.30 per bed per day for direct costs only.

Recommendations

The County should continue to update and evaluate the cost per inmate per day for the jail to ensure that it is capturing all direct and indirect costs to allow for continuous cost efficiency and cost recovery analyses.

A detailed line item review of the jail expenses budget should occur when calculating inmate rates to determine if specific costs are attributable to all inmate types or a specific subset of inmates. Removal of certain types of costs from federal to state / local inmates can result in reductions to the federal inmates and increases in costs associated with state inmates or vice versa.

Inclusion of capital costs associated with equipment and building improvements can be included as direct expenses; however, these costs should be reviewed so as to only include annual depreciation expenses and that these costs are not already captured through the County's Cost Allocation Plan charges.

Any programs or activities associated with local / state inmates such as work release programs should be apportioned directly to local / state inmates and not split between federal and local / state inmates.

There should be documentation and identification of metrics and / or basis utilized to determine the overhead support provided by Sheriff Administration to the Jail. This overhead support can be represented in the form of a percentage and / or direct dollar amount.

Specific services within the Countywide Cost Allocation Plan should be reviewed in the next update to ensure that they are still reflective of services being provided. Items such as building use, equipment use should be based on actual realized depreciation rather than percentage based calculation. Allocation support for Central Communications should be reviewed to ensure that it is not over-allocating support; whereas support for functions such as Finance, IT, Human Resources, and Corporation Counsel should be reviewed to ensure that it is not under-allocating support.

Costs associated with building depreciation, equipment depreciation, and jail maintenance should be considered as indirect costs as identified in the Countywide Cost Allocation Plan. These costs should be excluded from the direct costs in the County based calculations.

The revised calculation methodology allows the Sheriff's Office and the County to evaluate the cost per inmate per day based upon the type of inmate, as well as the types of direct and indirect costs that can be recovered.

The changes in jail staffing will result in marginal increases in staffing costs, which translates to approximately \$0.21 per inmate per day per bed increase to the rates. This potential increase in cost is covered for under direct expenses and departmental overhead for the Sheriff's office, and only marginally declines the cost recovery associated with all direct and indirect costs.

Miscellaneous Fees and Charges

The Sheriff's Office and the Finance Department should review the results of the fee study analysis and determine the appropriate cost recovery level target and goal for the agency.

The Sheriff's Office and Finance Department should retain the current fee amounts and structure for Police records per page and record location, but should review the fees for photo, audio, and video reproduction to allow for greater cost recovery.

Recommendations

The Sheriff's office in conjunction with Finance should review the Civil process fees and where appropriate consider increasing them.

There are no state provisions that prevent the changing of booking or Huber fees; as such, the Sheriff's Office and Finance department should review these charges and determine if there is the ability to increase these fees for greater cost recovery.

Any potential changes to the false alarm fees would require a change in the municipal code. The Sheriff's Office should work with Finance, County Counsel, and the Board to determine if it is appropriate to increase the false alarm fees.

Jail Division

It is recommended to transition the jail to a 12-shift schedule. The 12-shift schedule would include a total of 13 posts on the day shift and 12 posts on the night shift. A total of 11 Sergeants and 65 Corporals / Correction Officers are recommended. An increase in three Sergeant positions and a decrease in 4 Corporals / Correction Officer positions.

If the 8-hour shift scheduled was maintained then a fixed post staffing plan of 13 posts for first and second shifts, and 10 fixed posts needed on the third shift is adequate, this staffing plan can be met with a total of 67 Corporals and Correction Officers - a decrease of three authorized positions.

Two Sergeant posts are recommended for each shift, regardless of the 8 or 12-hour shift schedule.

Maintain the Corporal and three Correction Officer positions for Programs.

Maintain the current pool of 25 part-time transport officers to conduct the daily contract inmate trips.

A position of Deputy Secretary is recommended to support the Sergeants, which is an increase in one authorized position.

Increase the number of part time deputies in the Court Security pool to a minimum of seven. Alternatively, Court Security may be staffed by one full time Deputy and augmented by a pool of part time deputies.

Patrol

Patrol staffing levels are appropriate based on workload and response time factors.

Implement a 12-hour shift configuration in patrol with fixed workdays and a two-week rotation period.

Given low spans of control field supervision levels should not be adjusted.

Assign the Crash Investigation sergeant full time to that role. To compensate for this change, increase patrol staffing by one (1) sergeant.

Maintain current Transport / Civil staffing at 2 positions.

Communications and Administrative Support

Recommendations

Maintain current staffing in Communications and for the Communications Technician function.

Maintain current staffing levels and approaches for administrative support.

Detectives

Add a sergeant position.

Assign the Drug Task Force and the new Sergeant position to the Lieutenant and assign the 7 detectives to the recommended Sergeant position.

Convert the Detective Position in the Drug Task Force to a Sergeant Position to lead the unit.

Modify current Task Force Agreement to an agreement similar to the one used in Jefferson County

Organizational Management

Incorporate fleet best management practices into the vehicle replacement plan. This would include replacing frontline patrol vehicles at 100,000 miles or every five years. Also, a replacement plan should be completed for Jail transport vehicles.

The County and the Sheriff's Office should have regular (e.g., quarterly or annual) reviews of administrative processes to examine opportunities to improve efficiency in these processes.

The Chief Deputy's involvement in providing training outside of the County on personal time off does not appear to violate policy and has benefits to Dodge County.

A more detailed description for each recommendation can be found in the body of the report.

2 Jail Rate Analysis

The Dodge County Sheriff's Office contracted with the Matrix Consulting Group to conduct an evaluation of its operations, including a review of its financial operations. The financial analysis was specific to determining the full cost (direct and indirect) of housing inmates at the County's jail facility.

This chapter is divided into two sections:

Review of the County's Financial Analysis: This section explores in-depth the financial model developed by the County to determine the cost per day, per inmate per bed for Federal and Local/State inmates.

Development of the Jail Rate Analysis: This section explores the methodology and calculations utilized by the project team to conduct their own financial jail rate analysis to determine the cost per day per inmate per bed for Federal, Local/State Inmates, and Huber inmates. The section also explores the cost per day per inmate per bed if the facility only housed local / state inmates.

1. Summary of the Analysis

Ultimately, the results of this analysis indicated that based upon the project team's analysis, the projected cost in 2019 for a federal inmate per day per bed is approximately \$89.03 per day. The following table compares the financial analysis conducted by the County for 2016 and 2017, compared to the financial analysis conducted by the project team for 2018 and 2019 as it relates to the direct and indirect cost associated with inmates. The direct costs refer to the direct expenses attributed to jail operations through the business unit for jail operations and includes items such as salaries, benefits, meals, healthcare, vehicle costs, and other types of costs. The indirect expenses referenced are related to departmental oversight from the Sheriff and Chief Deputy and Countywide Overhead associated with Finance, Human Resources, County Counsel, Clerk, as well as costs associated with Jail maintenance and facility depreciation.

Comparison of Direct and Indirect Cost Inmate Rates Per Day Per Bed by Inmate Type by Year

Cost Components	Category	County Calculated		Matrix Calculated	
		2016	2017	2018	2019
Direct + Departmental + Jail Fixed + Countywide Overhead	Federal Inmate Rate/Day	\$84.00	\$92.88	\$85.88	\$93.12
	Non-Huber Local/State Inmate Rate/Day	\$83.70	\$92.51	\$80.68	\$91.15
	Huber Inmate Rate/Day			\$93.15	\$87.78

Cost Components	Category	County Calculated		Matrix Calculated	
		2016	2017	2018	2019
Direct + Departmental + Jail Fixed Costs	Federal Inmate Rate/Day	\$78.92	\$86.04	\$77.78	\$83.50
	Non-Huber Local/State Inmate Rate/Day	\$78.63	\$85.66	\$72.59	\$81.53
	Huber Inmate Rate/Day			\$85.06	\$78.16
Direct + Jail Fixed Costs	Federal Inmate Rate/Day	\$77.53	\$84.75	\$74.84	\$81.07
	Non-Huber Local/State Inmate Rate/Day	\$77.25	\$84.39	\$69.65	\$79.09
	Huber Inmate Rate/Day			\$81.99	\$75.65
Direct Cost only	Federal Inmate Rate/Day	\$69.25	\$73.58	\$61.54	\$65.25
	Non-Huber Local/State Inmate Rate/Day	\$68.98	\$73.22	\$56.34	\$63.28
	Huber Inmate Rate/Day			\$68.68	\$59.83

As the table indicates that for all four years, the direct cost only is lower than the current negotiated and contracted rate of \$75 per day per inmate for the federal inmates. Due to a variation in expenses, if we look at a four year average, the direct, departmental, and countywide overhead rate for federal inmates per day per bed is \$88.97, which represents a deficit of \$13.97 per bed per inmate and a cost recovery level of 84%, when comparing to the \$75 per day per inmate.

During the course of this study, the negotiated rate for contracted inmates was changed from \$75 per bed per day to \$86 per bed per day. As such, when considering the \$75 per day per bed inmate rate, the County's cost recovery level ranges from 81% (all direct and indirect expenses) to 115% (direct expenses only).

The rate for the Local/State Inmates has steadily continued to increase, with a large increase in 2019, due to the increased proportion of local and state inmates relative to the share of Federal inmates.

Based upon the results of this analysis, the County's new revised negotiated rate of \$86 per day will lead to higher cost recovery for the County and enable it to cover approximately 92% of its costs related to federal inmates.

While the project team conducted the jail rate analysis and broke out the results for federal (contracted) and local / state inmates, the assumption was that the facility would continue to house both types of inmates. If the County were to eliminate all contracted inmates and only house local / state inmates there would be a reduction in expenses and a difference in the local / state inmate rate calculated. Based upon the analysis conducted in this chapter, the housing of local / state inmates only would require the downsizing of facility operations by closing two of the five pods. This downsizing in operations, would correlate to approximately a 20% reduction in expenses. The following table shows by each level

of direct and indirect expenses the local / state inmate rate¹ based upon if federal inmates are housed and if there are no other types of inmates housed.

Comparison of Direct and Indirect Cost Inmate Rates Per Day Per Bed by Inmate Type by Year

Cost Category	Inmate Type	2018	2019
Direct + Departmental + Countywide Overhead	Local/State Inmate Rate/Day With Federal Inmates	\$84.31	\$90.16
	Local/State Inmate Rate/Day – Local / State Inmates Only	\$188.46	\$145.72
Direct + Jail Fixed Costs + Departmental	Local/State Inmate Rate/Day With Federal Inmates	\$76.22	\$80.54
	Local/State Inmate Rate/Day – Local / State Inmates Only	\$168.49	\$128.39
Direct + Jail Fixed Costs Only	Local/State Inmate Rate/Day With Federal Inmates	\$73.24	\$78.08
	Local/State Inmate Rate/Day – Local / State Inmates Only	\$161.48	\$124.16
Direct Cost only	Local/State Inmate Rate/Day With Federal Inmates	\$59.94	\$62.27
	Local/State Inmate Rate/Day – Local / State Inmates Only	\$133.14	\$99.57

As the table indicates, exclusion of the federal inmates, results in a significant increase in costs for the local / state inmates. This increase in costs is due to the fact that even though there is a reduction in expenses due to the downsizing of jail operations with local / state inmates only, there is not a significant amount of reduction in expenses. Additionally, all expenses are now being borne by a smaller subset of inmates, which results in a higher cost per inmate per day.

It is important to note that any financial or rate analysis is based upon a snapshot in time and calculations are representative of specific fiscal periods. As such, it is extremely important for the County to continue to update and evaluate the cost per inmate per day for the jail to ensure that it is capturing any and all changes to their direct and indirect costs.

Recommendations:

The total direct cost, jail fixed costs, departmental overhead, and countywide overhead cost for 2019 for a federal inmate per day per bed is \$93.12. The total direct cost, jail fixed costs, and departmental overhead cost for 2019 for a federal inmate per day per bed is \$83.50. The direct costs and jail fixed costs for 2019 for a federal inmate per day per bed is \$81.07. The direct cost only for 2019 for a federal inmate per day per bed is \$65.25.

The total direct cost, jail fixed costs, departmental overhead, and countywide overhead cost for 2019 for a non-Huber local / state inmate per day per bed is \$91.15. The total direct cost, jail fixed cost, and departmental overhead cost for 2019 for a non-Huber local / state inmate per day per bed is \$81.53. The direct cost and jail fixed cost for 2019 for a non-Huber local / state inmate per day per bed is \$79.09. The direct cost only for 2019 for a non-Huber local / state inmate per day

¹ For purposes of this comparison the general local / state inmate rate was utilized not the breakout between Huber and Non-Huber Local / State rate.

per bed is \$63.28.

The total direct cost, jail fixed costs, departmental overhead, and countywide overhead cost for 2019 for a Huber inmate per day per bed is \$87.78. The total direct cost, jail fixed cost, and departmental overhead cost for 2019 for a Huber inmate per day per bed is \$78.16. The direct cost and jail fixed cost for 2019 for a Huber inmate per day per bed is \$75.65. The direct cost only for 2019 for a Huber inmate per day per bed is \$59.83.

The County's current rate of \$75 results in the county recovering approximately 81% of its direct and all indirect costs, 90% of its direct and departmental indirect costs, 93% of its direct and jail maintenance costs, and 115% of direct costs only.

The County's revised negotiated rate of \$86 will result in the county recovering approximately 92% of its direct and all indirect costs, 103% of its direct and departmental indirect costs, 106% of its direct and jail maintenance costs, and 132% of direct costs only.

Housing only local / state inmates in the facility, would correlate to downsizing of jail operations from five pods to three pods and a 20% decrease in expenses. The decline in expenses would be allocated over a lower number of inmates resulting in an increase to the local / state inmate rate per day per bed. For 2019, the proposed increases are approximately \$55.56 per day per bed for direct and all indirect, \$39.08 per bed per day for direct and departmental indirect, and \$37.30 per bed per day for direct costs only.

The County should continue to update and evaluate the cost per inmate per day for the jail to ensure that it is capturing all direct and indirect costs to allow for continuous cost efficiency and cost recovery analyses.

2. Review of County Jail Financial Analysis

As part of the evaluation of the Dodge County Sheriff's Office operations, the project team also conducted a review of the Cost Analysis of Jail operations performed internally by the County. The purpose of this review is to provide a detailed analysis of the cost components included in the financial study of the Jail conducted by the County, and to provide some recommendations, which will be used to develop the jail rate analysis conducted by the project team. The following subsections provide an overview of the financial analysis conducted by the County, an explanation of the direct and indirect expenses, the revenue collected, and a summary of the key recommendations of the project team.

(1) Summary of County Financial Analysis

In order for the project team to begin the in-depth review of the County's financial analysis, the project team needed to review the model developed by the County. The County reviewed inmate related revenues and expenditures for two years (2016 and 2017) broken out by type of inmate – Federal (contract) or Local/State inmates. Federal inmates refer to those inmates for whom the County receives revenue through a contract with the United States Marshal's Office; whereas the Local/State inmates are those inmates who are booked and housed in the County jail based upon County sheriff activity and/or inmates received from the State. The following table shows the proportion of contract to county inmates for 2016 and 2017:

Average Daily Population (ADP) by Type and Year

Category	2016 ADP	2016 %	2017 ADP	2017 %
# of Federal ADP	283	63%	270	62%
# of Local/State ADP	165	37%	168	38%
Total	448	100%	438	100%

As the table indicates the majority of the inmates at the County jail are federal inmates, rather than local/state inmates. While there was a bit of a decline in the number of federal inmates, proportionately they seem slightly less than 2/3rds of the total inmates.

The costs between Federal and Local/State inmates have been allocated either by directly identifying the cost or revenue to the Federal or Local/State inmate category or based upon the proportion of federal to local/state inmates. The following table shows the results of this analysis for Federal and Local/State inmates by major category:

Summary of Financial Analysis by Inmate Type and Year

Category	2016			2017		
	Federal	Local/State	Total	Federal	Local/State	Total
Personnel	\$5,354,896	\$3,122,113	\$8,477,009	\$5,433,904	\$3,381,096	\$8,815,00
Services						
Services & Charges	\$1,479,368	\$862,529	\$2,341,897	\$1,558,115	\$969,519	\$2,527,674
Supplies & Expenses	\$107,805	\$62,855	\$170,660	\$126,480	\$78,698	\$205,178
Interdepartmental Charges	\$53,183	\$13,378	\$66,561	\$59,983	\$14,123	\$74,106
Insurance Premiums	\$95,642	\$55,763	\$151,404	\$77,081	\$47,962	\$125,043
Capital Equipment	\$1,785,926	\$1,041,264	\$2,827,191	\$2,011,153	\$1,251,384	\$3,262,538
Allowable indirect Costs	\$1,379,273	\$804,170	\$2,183,443	\$1,775,730	\$1,104,898	\$2,880,628
Capital Outlay	(\$1,579,690)	(\$921,020)	(\$2,500,710)	(\$1,888,706)	(\$1,175,196)	(\$3,063,901)

Category	2016			2017		
	Federal	Local/State	Total	Federal	Local/State	Total
SUBTOTAL EXPENSES	\$8,676,403	\$5,041,052	\$13,717,455	\$9,153,780	\$5,672,484	\$14,826,264
Federal Boarding	\$7,502,307	\$0	\$7,502,307	\$7,091,700	\$0	\$7,091,700
Inmate Work Release	\$326,945	\$190,622	\$517,567	\$314,466	\$195,667	\$510,133
Transport	\$920,652	\$0	\$920,652	\$882,792	\$0	\$882,792
Federal Bedhold	\$0	\$139,920	\$139,920	\$0	\$152,840	\$152,840
Probation/Parole						
Inmate Phone	\$128,548	\$74,948	\$203,496	\$108,705	\$67,638	\$176,343
Other	\$252	\$0	\$252	\$151,976	\$0	\$151,976
Miscellaneous						
Other Revenue	\$87,200	\$166,037	\$253,237	\$99,604	\$78,761	\$9,144,149
SUBTOTAL REVENUE	\$8,965,904	\$571,527	\$9,537,431	\$8,649,243	\$494,906	\$9,144,149
NET EXPENSE	\$289,501	(\$4,469,525)	(\$4,180,024)	(\$504,537)	(\$5,177,578)	(\$5,682,115)

The table above includes direct and indirect expenses for the Jail. The project team took the information included in the table above and divided it by the number of inmates to come up with the cost per inmate for Federal, Local/State, and overall by year. The annual cost per inmate was divided by 365 days a year, as the jail is operational all days of the calendar year. The following table shows that calculation:

Calculation of Cost Per inmate per Day

Category	2016			2017		
	Federal	Local/State	Total	Federal	Local/State	Total
Total Expenses	\$8,676,403	\$5,041,052	\$13,717,455	\$9,153,780	\$5,672,484	\$14,826,264
# of Inmates	283	165	448	270	168	438
Annual Cost Per inmate	\$30,659	\$30,552	\$30,619	\$33,903	\$33,765	\$33,850
Cost Per inmate /Day	\$84.00	\$83.70	\$83.89	\$92.88	\$92.51	\$92.74

As the table indicates the cost per inmate per day varies from a low of \$83.70 for 2016 Local/State inmates to a high of \$92.88 per Federal Inmate in 2017. There is a difference of about \$0.30 per day between Federal inmates and Local/State Inmates based upon the analysis conducted.

At the time of the analysis being conducted for 2017 and 2016, the rate per day for federal inmates was \$75 per day; for State inmates it is \$51.36 per day; and for County/Municipal inmates it is \$55 per day. The following table compares the current rate per inmate per day to the cost per inmate per day and the associated surplus/(deficit) for the two years evaluated:

Comparison of Current Rate² to Total Cost Calculated

Category	2016			2017		
	Current Fee	Total Cost	Surplus/(Deficit)	Current Fee	Total Cost	Surplus/(Deficit)
Federal Inmate	\$75.00	\$84.00	(\$9.00)	\$75.00	\$92.88	(\$17.88)
State Inmate	\$51.36	\$83.70	(\$32.34)	\$51.36	\$92.51	(\$41.15)
County/Municipal	\$55.00	\$83.70	(\$28.70)	\$55.00	\$92.51	(\$37.51)

As the table indicates the under-recovery for the County ranges from a low of \$9 in 2016 for federal inmates to a high of \$41.15 for State Inmates in 2017. Based upon the County's financial analysis conducted, the average level of cost recovery for inmates was 65% in 2017 and 72% in 2016. The lowest level of cost recovery was for state inmates at an average of 58% and the highest cost recovery was for federal inmates at 85%.

To obtain a more detailed understanding of the financial analysis conducted by the County, the project team conducted an in-depth analysis of the direct and indirect expenses included in the calculation of the total cost per inmate per day. The following section of the chapter explores the direct and indirect expenses included in the analysis as well as any potential issues identified in the analysis.

(2) Direct Expenses

The project team conducted the evaluation of the direct expenses based upon the business units and divisions of the Sheriff's Office and other County departments that were included as direct expenses, the line items that were included as direct expense, and the evaluation of the apportionment of direct expenses between contracted and county inmates. The following subsections provide a more detailed analysis of the direct expenses evaluated by the project team.

(2.1) Direct Expenses by County Business Unit

The direct costs associated with the jail are for several different County Business Units (BU). The following points list all of the direct BU's included within the Jail's financial analysis:

- **Jail Improvements (BU 1326):** This division is within the Finance Department, but it houses all of the costs associated with any maintenance or improvements dedicated to the Jail. Based off of the 2017 budget book, some of the jail improvements were for security electronics repair, radios, office station counters, tour buttons and alarms and receivers.
- **Law Enforcement Center (BU 1902):** This division was within the County Buildings department and represents costs associated with Pod-J. As Pod-J will

² The current rate being used in the calculation is based on the rate approved and in use in 2018 (\$75/day per inmate).

no longer be utilized there are no costs associated with this unit in 2019-2020.

- **Jail (BU 2061):** This division, within the Sheriff's Office, is meant to represent all of the operating costs associated with the Jail, including salaries, benefits, services, supplies, materials, etc.
- **Work Release (BU 2062):** This division is within the Sheriff's Office and within the Jail section and accounts for expenses associated with those inmates that have been covered under the work release program. This division was eliminated in 2018-19 and the costs have been included in the Jail Division (BU 2061).
- **Corrections Maintenance (BU 2902):** This division within the Sheriff's office includes all of the costs associated with maintenance of the Jail facility.

The points above identify costs that would be considered Direct expenses for the Jail. Only those expenses which can be tied directly to the operations and maintenance of the jail should be considered direct expenses. As all of the business units above account for only jail-related expenses (maintenance, improvements, and staffing) they are appropriately classified as direct expenses.

(2.2) Direct Expenses by Line Item Detail

For each of these business units there are specific cost categories which have been included. The following table lists each of the major cost categories and the individual line-items that are included in each cost category.

Line Item Detail within each expense category

Cost Category	Line Items Included
Personnel Services	Wages
	Fringe Benefits
	Other Personnel Services
Services & Charges	Professional Services
	Utility Services
	Bldg Mech & Equip Maint.
	Purchased Services
Supplies & Expenses	Other Contractual Services
	Office Supplies
	Publications, Subscriptions
	Conference & Travel
	Operating Supplies
Interdepartmental Charges	Repair & Main Supplies
	Co. General Govt Services
	Co. Public Safety Services
	Co. Transportation Services
Fixed Charges	Co. Media Services
Capital Equipment	Insurance Premiums
	Capital Equipment

The majority of the line items included in each of the direct expenses are typical costs such as personnel services, utility costs, purchased services, office supplies, etc. However, there are certain line items that require additional discussion, such as contractual services, interdepartmental charges, fixed charges, and capital equipment.

The contractual services line items would generally be considered allowable as they are services in direct relation to the operations and administration of the jail. However, some of the contract services included are telephone, healthcare, and food services. For each of these three service areas, the County receives revenue offsets specifically, either through the form of commission payments or through additional payments from the federal government for contract inmates. Therefore, when calculating the cost per inmate per day for each of these contracted service areas, the appropriate revenue offset should be accounted for, so that the only expenses being built into the calculation are the net expenses associated with telecommunications, food, and health services. This will ensure that the rate calculated per inmate per day is most accurately reflecting the costs associated with providing those services to them.

The interdepartmental charges are for four main items – General Government, Public Safety, Transportation and Media Services. The General Government charges are related to flex spending allocation. The Public Safety allocation is related to Radio Maintenance and Repair. The Transportation charges are related to Highway Department Services and Vehicle Fuel Service. The Media Services charges are related to Reproduction services, telephone services, and fax machine services. All of these charges are appropriate to be considered direct costs.

The fixed charges are related to insurance premiums for vehicle and general liability insurance. As such those would be considered to be direct expenses associated with the operations of the jail.

The last cost area included is capital equipment. Capital equipment consists of automotive equipment, furniture, office equipment, computer equipment, other capital equipment, and buildings. The Capital Equipment cost is typically a one-time cost that is being included in the overall calculation. While these costs are relevant direct costs, only the annualized depreciation costs associated with the capital equipment should be included. Upon further review, it seems that there is a cost adjustment being done for capital outlay, which results in only approximately 6% of capital costs being included for 2017 (approximately \$198,000) and 12% of capital costs being included for 2016 (approximately \$326,000). Per the County's note in the financial model, these costs are then further excluded as they have been captured in the Countywide Indirect Cost Allocation Plan.

(2.3) Direct Expenses Apportioned Between Federal and Local/State Inmates

As discussed in the previous section, the majority of the direct expenses were allocated

between Federal and Local/State inmates based upon the proportion of inmates that were Local/State compared to Federal inmates. However, not all costs should have been apportioned in that manner. The reasoning behind the allocation of expenses is that currently the Jail is set up with all of the standards and specifications to accommodate both Contract and County inmates; as such there are very few services or expenses that are incurred by the Jail that are directly in relation to the contract inmates or to the county inmates. The expenses that are specific to each group are as follows:

- **Transportation of Inmates:** The Jail currently employs several part-time transportation drivers (former law enforcement staff), whose job primarily consists of driving on a weekly basis to transport federal and contract inmates. This cost should only be allocated and borne by contract prisoners and not be allocated to any county inmates, as they are typically not intended to be transported by these part-time transportation drivers. There is a separate reimbursement associated with these transportation drivers directly from the federal government. Additionally, the majority of the vehicle-related expenses in the jail cost center are related to transportation of the contracted inmates, as local and state inmates are transported through the Sheriff's Office transport unit.
- **Work Release Administration:** Until 2018, there used to be a separate business unit for Work Release program; but even without the separate unit, the work release program is only applicable to non-federal or non-contract prisoners. Therefore, any costs associated with the administration and tracking of those inmates should only be allocated to county/state inmates.
- **Medical Costs:** Per the federal contract guidelines, there are specific costs incurred for special types of medical visits, and those costs should only be attributed to the contracted inmates and not to the state or county inmates.

Therefore, as the points demonstrate, that there are only a few categories, for which costs can be directly attributable to either federal or state/local inmates. In order to most accurately calculate the cost per inmate per day and show the variation between federal and Local/State inmates, each line item in the direct business units should be reviewed to be determined if they should be allocated proportionately to the inmates or directly to a specific sub category of inmates. In the analysis conducted by the project team, this review was done to ensure that any cost categories that were relevant to a specific subset of inmates was directly identified.

Based upon the points above, the expenditures and revenue associated with Unit 2062 (Work Release), should only be allocated to State/Local inmates and not to contract inmates. The elimination of these costs from the federal category results in a reduction of federal inmates cost per day by \$2.05 per day (2017) and \$1.89 per inmate per day

(2016). It increases the costs for Local/State inmates per day by approximately \$3.29 per inmate per day (2017) and \$3.25 per inmate per day (2016).

Recommendation: A detailed line item review of the jail expenses budget should occur when calculating inmate rates to determine if specific costs are attributable to all inmate types or a specific subset of inmates. Removal of certain types of costs from federal to state / local inmates can result in reductions to the federal inmates and increases in costs associated with state inmates.

(2.4) Summary of Direct Expenses

The in-depth review of the expenses qualified as direct to the Jail revealed several areas of concerns and potential issues. One of the areas of concern is in relation to capitalized equipment - only the costs associated with annualized depreciation should be included, rather than the full capital cost of the equipment. Additionally, as the County's Indirect Cost Allocation Plan already captures building and equipment depreciation, the capitalized costs should be reviewed to ensure that there is no potential for double-counting the information.

The other area of concern identified is in relation to the Work Release Program, which is currently being split between the Federal and Local/State Inmates, even though Federal inmates would not be eligible for that program, and as such none of the costs associated with that program should be passed along to the contracted inmates.

The financial implication of the removal of those costs from contracted inmates is a reduction of approximately \$2.00 in the per inmate per day cost for Federal inmates and an increase in \$3.00 per inmate per day for Local/State inmates.

Recommendations

Inclusion of capital costs associated with equipment and building improvements can be included as direct expenses; however, these costs should be reviewed so as to only include annual depreciation expenses and that these costs are not already captured through the County's Cost Allocation Plan charges.

Any programs or activities associated with local / state inmates such as work release programs should be apportioned directly to local / state inmates and not split between federal and local / state inmates.

(3) Indirect Expenses

Along with direct expenses, the County also included two different types of indirect expenses in their calculation. The two main types of indirect expenses are:

- **Departmental Indirect:** The departmental indirect expense included for the jail only represents the Sheriff's Administration office (BU 2001). The Sheriff's Administration office consists of the Sheriff, the Chief Deputy and some administrative support staff. However, starting in 2018 the Administrative support staff were shifted to a separate business unit (2002). In the financial analysis conducted, only 25% of the Sheriff's Administrative costs were allocated to the Jail.
- **Countywide Indirect:** The second indirect component is from the County's Central Indirect Cost Allocation Plan. The County Finance department generates an indirect plan every year and it takes the costs associated with centralized services such as building use, insurance, communications, technology, maintenance, county administrator, and other services, which will be discussed in this section. These costs are allocated across all County funds and departments.

Both types of indirect categories included in the analysis are typical categories. The following subsections provide more detail on the two types of indirect expenses.

(3.1) Departmental Indirect

In 2016 and 2017, the Sheriff's office consisted of a variety of business units. The following table shows by Business Unit Number, the name of the unit, whether it is indirect support, non-jail related, or direct jail-related.

Classification of Sheriff Business Unit's (BU) as Direct, Non-Related, or Indirect

Business Unit Number	Business Unit Name	Jail-Related Support
BU 2001	Administration	Indirect
BU 2021	Traffic Patrol	Non-Jail Related
BU 2022	Court Security	Non-Jail Related
BU 2023	Snowmobile Patrol	Non-Jail Related
BU 2024	Water Patrol	Non-Jail Related
BU 2025	ATV Patrol	Non-Jail Related
BU 2029	K9 Patrol	Non-Jail Related
BU 2031	Criminal Investigations	Non-Jail Related
BU 2032	Law Enforcement	Non-Jail Related
BU 2033	Drug Investigations	Non-Jail Related
BU 2034	Federal Forfeiture Asset Law	Non-Jail Related
BU 2036	Metro Drug Investigation	Non-Jail Related
BU 2041	SWAT Team	Non-Jail Related
BU 2051	Civil Process/Transport Services	Non-Jail Related
BU 2056	Radio Communications	Non-Jail Related
BU 2061	Jail	Directly Jail Related
BU 2062	Work Release	Directly Jail Related

As the table indicates, based upon the items listed above, the only unit(s) within the Sheriff's Office, which would be considered Indirect would be BU 2001 (Administration). In the 2016 and 2017 analysis, approximately 25% of the Units costs were allocated to

the Jail. Based upon the project team's review of the County's financial documentation of the development of the jail rate model, there was no indication given as to the basis of the utilization of 25% as the ratio of indirect costs.

Based upon the project team's experience in developing law enforcement cost allocation services, the typical methodology for allocating administrative support is either based upon the number of personnel within each of the business units, or a combination of the number of personnel and budgeted expenses within each business unit. The rationale behind this methodology is that generally speaking if there are more individuals within a unit or program, the Sheriff and/or their support staff will have to spend more time providing oversight to that unit.

The project team conducted an initial review of utilizing employee count to allocate administrative support, and utilizing a straight employee count resulted in approximately 52% overhead support to the Jail. As the jail operates as its own entity with not as much direct oversight from the Sheriff's office, relative to other divisions such as dispatch and patrol, the project team evaluated a discounted metric and weight for Jail employees (2:1 ratio), so each jail employee was weighted half of a non-jail employee. This resulted in an overhead allocation support of 35% to the jail.

As the calculations above indicate, there is the possibility to utilize a metric basis for determining the overhead to the jail. The 25% might be appropriate, but there should be documentation regarding the basis for the use of 25%, including the ability to modify the administrative percentage as Sheriff or County Jail operations change.

Recommendation: There should be documentation and identification of metrics and / or basis utilized to determine the overhead support provided by Sheriff Administration to the Jail. This overhead support can be represented in the form of a percentage and / or direct dollar amount.

(3.2) Countywide Indirect Costs

The Countywide Indirect Costs are labeled as allowable indirect costs in the County's financial analysis and are derived from the County's Indirect Cost Allocation Plan. Per best management practices and Office of Management and Budget (OMB) Guidelines, the County prepares a certified Cost Allocation Plan every year. As part of the review of the County's financial analysis of the Jail, the project team evaluated the Central Service Cost Allocation Plan prepared by the County for the fiscal year ending 2017. The following table shows the results of the administrative support allocated to the Jail from the plan:

Proposed Indirect Costs Associated with the Jail from 2017 Cost Allocation Plan

Department Providing Service	Jail
Building Use Charge	\$401,531
Equipment Use Charge	\$309,093
Insurance	(\$33,790)
Special Accounting	\$6,427
Central Communications	\$70,995
Information Technology	\$317,890
Maintenance Department	\$1,526,609
Central Services	\$6,987
County Administrator	\$6,875
Human Resources	\$74,423
County Clerk	\$10,291
County Treasurer	\$29,509
Finance	\$69,970
Corp Counsel	\$6,640
<i>Subtotal</i>	<i>\$2,803,450</i>
	Roll Forward ³ \$297,298
Proposed Cost	\$3,100,748

Based upon the different support services included in the Cost Allocation Plan, the total indirect cost associated with the Jail is approximately \$3.1 million for 2017. Nearly 49% of the total indirect cost is associated with maintenance of the jail. The following points provide a brief overview of each of these areas of support as taken directly from the narrative information included in the County Finance Department prepared Cost Allocation Plan:

- Building Use Charge:** The building use charge calculation is based upon the original cost of the buildings as well as a 2% use charge. There are five buildings to which these costs are apportioned to: Administration, Justice Facility⁴, Law Enforcement Center, Legal Services Building, and Henry Dodge Office Building. Each of those building costs are allocated to individual departments based upon the usable square footage occupied by each department. Of the \$401,531 allocated to the jail, approximately \$371,107 is related to Justice Facility Buildings (68,917 sq. ft. out of 135,945 sq. ft.) and \$30,424 is related to the Law Enforcement Center (18,204 sq. ft. out of 22,715 sq. ft.).

Issue Identified: Per the updated 2 CFR Part 200 guidelines (formerly OMB A-87), only the actual depreciation costs with a facility can be allocated as building use charges. Therefore, the County should ensure that the only charges being calculated are the depreciation charges associated with the building and its

³ The roll forward calculation is calculated based upon the surplus or deficit associated with the department and is related to a "true-up" of cost calculation. If the calculation is positive, that means in 2016, the jail under-paid for its cost allocation services and as such needs to increase its payments by the same amount which it underpaid.

⁴ The County Cost allocation plan references Justice Facility. It is the project team's understanding that the Justice facility consists of the justice complex and the Dodge County Detention Facility list. The function and term Justice facility is taken directly from the County prepared Cost Allocation Plan.

improvements and there is no 2% use charge added onto the calculation. The 2% calculation is being used in lieu of a 50 year depreciation calculation. However, the actual depreciation for each facility as recorded in the County's Comprehensive Audited Financial Report should be recorded and accounted for in the Cost Allocation Plan. Additionally, as some improvement costs are being included in the financial analysis component, the County should verify and ensure that there is no danger of accounting for the annual depreciation of the facility twice.

- **Equipment Use Charge:** Similar to the building use charge calculation, the expenditures associated with equipment costing more than \$5,000 is annualized and allocated to the departments which own the equipment. The rate of 6.67% of the original cost is allocated to the department. Once the total equipment charges are calculated they are allocated to departments based on the cost of equipment by department. The total cost allocated to the jail of \$309,093 is based on a total equipment cost of \$4,634,074 or 20.7% of the total equipment charges.

Issue Identified: Per the updated 2 CFR Part 200 guidelines (formerly OMB A-87), only the actual depreciation costs with equipment can be allocated as equipment use charges. Therefore, the County should ensure that the only charges being calculated are the depreciation charges associated with the equipment actively being depreciated (and not any equipment that has already been fully depreciated). The 6.67% calculation is being used in lieu of a 15 year depreciation calculation. However, the 15 year depreciation is not necessarily true for all equipment, as some larger items may have depreciation cycle of 10 years while other items may only have a depreciation cycle of 5 years. Therefore, it is important to use the actual annual depreciation recorded for each equipment. Additionally, as some improvement costs are being included in the financial analysis component, the County should verify and ensure that there is no danger of accounting for the annual depreciation of equipment twice.

- **Insurance:** While insurance costs are generally allocated directly to the departments, this department allocates the net insurance costs and revenues associated with property, liability, boiler (equipment and machinery), worker's compensation, health, and dental. Of the (\$33,970) credit provided to the Jail, approximately \$44,392 is associated with workers' compensation credits based on 2017 departmental workers compensation charges of \$105,893. The jail also receives a positive allocation of \$8,084 for health insurance based on 2017 departmental health insurance charges of \$1,157,926. And the last component of costs allocated to the Jail from insurance is positive \$2,517 associated with 2017 departmental dental insurance costs of \$72,269.

There are no issues identified with this allocation as only the net revenues and expenses of insurances were allocated.

- **Special Accounting:** The costs in the special accounting unit consist solely of contracted independent audit fees associated with performing single audit services for 2017. The costs for the independent audit were allocated based on total departmental expenditures and revenues. The total departmental expenses and revenue for the jail at \$19.5 million represented approximately 11% of the audit support and resulted in a total allocation of \$6,427.

Issues Identified: There is no major issue identified. The only area of concern associated with the special accounting fees will be to ensure that the high level of support of 11% being identified for the Jail seems appropriate and there is an in-depth single audit conducted for the jail's activities.

- **Central Communications:** Per the County prepared cost allocation plan, the Central Communications support refers to the Emergency Management department, which is responsible for the infrastructure maintenance of radios and communication towers. The costs associated with this department have been allocated based upon emergency management (which was not further allocated) and central communications, which has been allocated to departments based upon cost of radio equipment inventory. The \$70,995 allocated to the jail is based on \$275,244 of radio costs or 12.5% of the total central communications support.

Issues Identified: While there should be support from central communications to the Jail, the percentage of allocation of support of 12.5% should be reviewed to ensure that it is appropriate and reflective of the true support provided by communication staff to the jail. This is especially important, as per the Sheriff's office, each law enforcement agency is responsible for the maintenance of radios. Therefore, the allocation metrics associated with this service should be reviewed to ensure that they are reflective of only communication tower support.

- **Information Technology:** The Information Technology Department represents costs associated with networking infrastructure, workstation, personal computers and other technology related costs. There are three functional areas: Departmental Charges (allocated based on total data processing charges), information technology (allocated based on adjusted total data processing charges), and Telecommunications (allocated based on county telephone costs). Of the \$317,890 allocated to Jail; approximately \$131,179 or 12.5% is associated with data processing charges of \$149,435; \$185,511 or 12.8% is based on adjusted data processing charges of \$142,501; and the last component of \$7,026 is based on \$8,433 of county telephone costs (6.5%).

Issues Identified: While there are no major issues identified with the allocation, the telecommunications charge to the Jail should be reviewed to ensure that it only represents telecommunications costs associated with staff and no inmate

telecommunication costs have been included in this allocation as there is a separate revenue offset for those costs.

- **Maintenance Department:** The Maintenance Department is responsible for maintenance of County facilities and buildings, including the Law Enforcement Center and the Justice Facility. Within the department there are different business units associated with each maintenance facility. The jail receives support from the Justice Facility - Jail function (business 2092) of approximately 89% based upon 68,917 sq. ft. and it also receives maintenance costs from Law Enforcement Center Maintenance (80%) based on 18,204 sq. ft.

Issues Identified: The major issue identified with the maintenance charges is that in the Jail financial analysis conducted by the County, the costs associated with BU 2092 (Jail Maintenance) have already been identified as direct costs. As such either the BU 2092 costs should only be accounted through the County's Cost Allocation Plan or they should be accounted for as direct costs, not both.

- **Central Services:** The Central Services Department is responsible for providing photocopying machines and services, job offset printing, and providing mail services. For purposes of allocation, the costs are allocated based upon two functional areas: Photocopying and Printing (based on printing and copying charges) and Mail Service (based on mail service charges). The only costs allocated to the jail are \$6,997 allocated to the jail based on printing and photocopying charges of \$13,909 or representing 15.07% of the support. It is important to note that while this department was eliminated in January 2019, as the Cost Allocation Plan is based on FY2017 actual expenses incurred, it still includes these services. This service area will be eliminated in the future.

There are no issues identified with the Central Services allocation.

- **County Administrator:** The County Administrator's office is responsible for general governmental support (which is not allocated), purchasing (allocated based on number of purchase orders per department) and risk management (allocated based on departmental revenues and expenses). Of the total \$6,875 allocated to the Jail from County Administrator, \$1,836 is associated with purchasing support based on 11 purchase orders, and \$5,039 is for risk management based upon \$19.5 million in departmental revenues and expenses.

Issues Identified: There are no major issues identified with the County Administrator's office. However, per the project team's experience, evaluating the support for purchasing based on the number of purchase orders alone, is not always the most reflective methodology. Additionally, as it relates to risk management, there is higher risk typically associated with higher expenditures, not necessarily related to expenses and revenues. Therefore, the County should

consider reviewing these allocation metrics to ensure that they are appropriately capturing the support being provided to Jail, as well as other departments.

- **Human Resources:** The Human Resources department is responsible for providing labor relations and employee support and it has been allocated based upon the departmental earnings and fringe benefits for staff. The total allocation of \$74,423 is based on earnings and fringe benefits of the jail of \$7.9 million or 13.6% of the total support.

Issues Identified: There are no major issues identified with the Human Resources allocation; however, based on the project team's experience in developing cost allocation plans, the department should consider evaluating alternative metrics for areas of support from Human Resources. Utilization of earnings and fringe benefits can skew more support to those departments which have higher paid staff, whereas utilizing a metric such as number of total employees can equalize that support and provide a higher allocation to those departments with more employees (not necessarily higher paid employees). Additionally, departments such as the jail have higher turnover, require labor negotiations, have higher demand for labor counsel than other County departments and as such the current methodology may be understating the overall support provided to the Jail.

- **County Clerk:** The only support associated with the County Clerk which is allocated through this plan is for the switchboard. The \$10,291 allocated to the Jail is based on the number of incoming and outgoing calls for the jail of 370,479 and represents 20% of the total support for the County.

Issues Identified: While the total support allocated to the jail from the County Clerk is not a large number, the switchboard support should be reviewed to ensure that the calls being recorded for the Jail are appropriate to be charged out for the switchboard support provided by the Clerk. A majority of these calls are inmate related and as such should there be cost from the clerk for that switchboard or is there a separate cost for that built into the Jail's direct operational costs?

- **County Treasurer:** The primary services provided by the County Treasurer are in relation to receipt reconciliation, checking costs, and general governmental activities such as property tax collection and disbursement. Only the first two activities per OMB guidelines are allocated. General receipts are allocated based on departmental revenues and checking costs are allocated based on revenues and expenditures. Of the \$29,509 allocated to the Jail, approximately \$18,060 is in relation to general receipts based off of \$9 million in revenue or (8% of total support). The remaining \$11,448 is based upon \$19.5 million in expenditures and revenues for checking support (11% of total support for the function).

Issues Identified: While the total support allocated to the jail from the County

Treasurer is not a large number, the allocation metrics should be reviewed to ensure that they are appropriate and relevant for the jail. As it relates to general receipting, even though the jail generates approximately \$9 million in annual revenue, these revenues are typically not received in the same manner as receipts for activities such as building permits, recreation programs, etc. and as such do not require the same level of reconciliation from the Treasurer's office. Similarly, for checking services support, the amount of revenue generated by the department does not drive the need for additional support. It is a service that is typically allocated based upon expenses or number of transactions.

- **Finance:** The Finance Department is responsible for processing payroll, conducting all accounting transactions, and developing the budget. The department allocates its costs through four functional areas: Accounting (based on departmental revenues and expenses), Payroll (based on departmental earnings and fringe benefits), Special Assistance (based on effort expended by finance department staff), and Indirect Cost Plan (based on effort expended by Finance director and staff). The Finance department allocates \$69,970 to Jail, which consists of \$30,905 from Accounting based on \$19.5 million in expenses and revenue (11% of total support); \$38,671 from Payroll based on \$7.9 million in staffing costs (16% of total support); \$394 from Indirect Cost Plan based on 2x effort (5% of total support).

Issues Identified: There are no major issues identified associated with the Finance Department's allocation other than evaluating the allocation metrics utilized by County staff. The allocation metric for accounting was based on expenses and revenues, whereas in other jurisdictions it is based on total accounting transactions, because certain departments may have one-time or quarterly large dollar value amounts, but only minimal number of transactions and typically the level of effort associated with accounting is based upon the number of transactions keyed and entered. Similarly, for payroll, while the dollar value of salaries and benefits can indicate level of effort, it suggests that those that are paid higher or have more dollar value of benefits require more support. If that is the case, then it is appropriate to use that as a metric; other common metrics are number of employees and/or number of payroll transactions. Lastly, any items done on level of effort are tricky and should be reviewed annually to ensure that the level of effort being captured is still appropriate and being documented per OMB guidelines.

- **Corp Counsel:** The last department which allocates costs to the Jail is Corporation Counsel. The Corporation Counsel serves as the County's legal counsel and provides support as it relates to contracts, land transactions, statutory interpretations and other legal matters. The costs associated with Corporation Counsel have been segregated into four functional areas: Social Services (allocated based on effort expended in salary amount), Corporation Counsel (allocated based on relative effort expended in hours), Personnel (allocated based

on departmental earnings and fringe benefits), and General Government (which has not been allocated per OMB guidelines). The jail receives \$6,640 in total support from Corporation counsel, which is from the Corporation Counsel function (\$1,950 based on 34 hours or 0.7% of the support) and the Personnel function (\$4,690 based on \$7.9 million in costs or 16% of the support).

There are no issues identified with the Corporation Counsel allocation.

Overall, the costs allocated to jail represent 34% of the total indirect costs allocated out by the county (\$3.1 million of the \$8.99 million); indicating that approximately a third of the county's overall indirect support is related to the operations of the jail. It is the department with the largest amount of indirect costs allocated. This is a relatively high allocation to the jail. However, as the County is relatively small and does not provide a lot of other programs or services with as robust of an operation as the jail, it seems appropriate that it would be a large component of the County's indirect support.

The three major sources of indirect costs allocated to the jail from the Countywide Cost Allocation Plan are: Building Use Charges, Equipment Use Charges, and Maintenance charges. Based upon the review of the County financial analysis, there is some inclusion of capital costs as direct charges, and the jail maintenance unit is considered to be a direct expense. Based upon the County's financial model notes, the costs associated with capital expenses as direct costs were excluded as these are accounted for in the Countywide indirect costs.

It is the project team's recommendation that as the Countywide Cost Allocation Plan already identifies these items as indirect costs, they should continue to be treated in that manner, and be removed as direct costs from the analysis.

In the 2017 and 2016 financial analysis documentation, the indirect costs from the Countywide Cost Allocation Plan or the allowable indirect costs are approximately \$2.88 million (2017) and \$2.18 million (2016). Neither of these numbers match the allocation calculated through the Countywide Cost Allocation Plan. However, as the 2017 Cost Allocation Plan was completed in 2018, potentially the allowable indirect costs are from prior years plans (2016 and 2015), which is a fairly typical practice to utilize prior years' plans when calculating indirect costs.

As the aforementioned points detailed, there are a variety of issues identified in relation to the County's Indirect Cost Allocation Plan. The County is in the process of working with an external consultant to evaluate and develop an updated Cost Allocation Plan. The utilization of an external consultant every 3-5 years is best practice for developing these types of plans to ensure that all OMB guidelines are being followed and that appropriate metrics are being utilized. The utilization of this external consultant will be critical in ensuring that the costs allocated to the Sheriff's office and jail from several County departments such as IT, Finance, and Corporation Counsel are sufficient, appropriate,

defensible, and reflective of the services being received.

Recommendations:

Specific services within the Countywide Cost Allocation Plan should be reviewed in the next update to ensure that they are still reflective of services being provided. Items such as building use, equipment use should be based on actual realized depreciation rather than percentage based calculation. Allocation support for Central Communications should be reviewed to ensure that it is not over-allocating support; whereas support for functions such as Finance, IT, Human Resources, and Corporation Counsel should be reviewed to ensure that it is not under-allocating support.

Costs associated with building depreciation, equipment depreciation, and jail maintenance should be considered as indirect costs as identified in the Countywide Cost Allocation Plan. These costs should be excluded from the direct costs in the County based calculations.

(3.3) Overall Indirect Expenses

Based upon the analysis conducted for indirect expenses, it seems that the County's current financial analysis of the jail potentially undervalued the support from departmental administration and over-accounted for the support from the County's indirect cost allocation plan.

(4) Analysis of Jail Revenue

The financial analysis of the Jail, conducted by the County, also includes a review of the revenue and its apportionment between Federal and Local/State inmates. The purpose of the revenue allocation is to demonstrate the overall net impact on each type of inmate for the County. The following table shows for each type of inmate, the total revenues, the total expenses, and the associated surplus/(deficit).

Analysis of Surplus/(Deficit) by Inmate Type by Year

Category	2016			2017		
	Federal	Local/State	Total	Federal	Local/State	Total
Total Revenue	\$8,965,904	\$571,527	\$9,537,431	\$8,649,243	\$494,906	\$9,144,149
Total Expenses	\$8,676,403	\$5,041,052	\$13,717,455	\$9,153,780	\$5,672,484	\$14,826,264
Surplus/(Deficit)	\$289,501	(\$4,469,525)	(\$4,180,024)	(\$504,537)	(\$5,177,578)	(\$5,682,115)

As the table indicates, the overall net negative impact for jail operations varies from \$4.2 million in 2016 to \$5.7 million in 2017. The deficits represent a cost recovery level of 70% in 2016 and 62% in 2017. In reviewing the overall net impact based upon the type of inmate, the cost recovery level for County Inmates was approximately 11% in 2016 and

9% in 2017; whereas for contracted inmates it was 103% in 2016 and 94% in 2017.

Similar to the evaluation of the expenses, the project team reviewed all of the line items for the revenue and whether those expenses were allocated to a specific type of inmate or split between contract and county based upon the proportionate number of inmates. The following table shows for each line item the allocation:

Allocation of Revenue Category to Inmate Type

Category	Allocation to Inmate
St. Criminal Alien Asst. Program	County Only
Police Training	Proportionate to Contract & County
Property Damage	Proportionate to Contract & County
Inmate Work Release	Proportionate to Contract & County
Inmate Health	Proportionate to Contract & County
Inmate Phone	Proportionate to Contract & County
Other Inmate	County Only
Boarding Federal	Contract Only
Transport Federal	Contract Only
Soc. Security Finder	County Only
Bedhold-Probation/Parole	County Only
Inmate DNA Testing	County Only
Boarding Municipal Inmates	County Only
Co. Deductible	Contract Only
Other Equipment Sales	County Only
Other Miscellaneous	Contract Only

As the table indicates there are only a few revenue line items that are split between the contracted and the county inmates. Items such as police training, or inmate phone, or property damage seem appropriate to be split; it would be difficult to parse out what specific trainings or types of calls, and thereby revenue, is associated with contracted vs. county inmates. The only area of concern in the revenue allocation is the inmate work release program allocation. As typically, the work release program would only be applicable to state/county inmates, the revenue should only be allocated to the county inmates, not contract inmates.

While the revenue calculation is important for the overall net impact analysis, the goal of the County is to review the potential recovery and rate of return to the County relative to Federal inmates. The primary focus of their analysis should therefore be the accurate coding of expenses, rather than the allocation of revenue. Therefore, the analysis should primarily be based upon comparing the total cost per inmate per day to the rate being received by the federal government for that inmate per day per bed.

The only revenue offsets which should be considered/included in the analysis are related to Transportation, Medical Services, and Telephone services, as there are specific payments for those expenses incurred. As such, those expenses should not then be further allocated to Federal or Local/State Inmates.

(5) Findings of the Jail Financial Analysis

The review conducted by the project team is meant to serve as an evaluation of the methodology utilized by County staff. The results of this evaluation identified potential areas of concern for the County and ensuring that all costs (direct and indirect) are appropriately captured and reflected per best practices and federal Office of Management and Budget (OMB) guidelines.

The evaluation indicates that there are several areas where there is the potential for improvement to result in a more accurate calculation and evaluation of cost per inmate per day. The following table summarizes key findings by major cost component areas:

Summary of Potential Areas of Improvement

Cost Component	Potential Areas of Concern
Contracted Costs/Revenue Offsets	The contracted costs for healthcare and meals have been fully included in the cost per inmate per day; however, there are specific revenue offsets for these items, which should be included.
Work Release Business Unit	The costs for Unit 2062 – the Work Release Program should only be allocated to the Local/State inmates, as this program is specific to and only available to Local/State inmates.
Capital Costs	Capitalized equipment is included as a direct expense; whereas, building and equipment depreciation is also captured through the Countywide Cost Allocation Plan. The Countywide Cost Allocation Plan utilizes percentage based calculation for depreciation rather than actual depreciation costs. Per OMB 2 CFR Part 200 guidelines only actual depreciation costs can be utilized.
Departmental Overhead	Approximately 25% of the Sheriff's Administrative costs are allocated as departmental overhead. There is no basis, metric, or documentation for the 25%.
Maintenance Costs	Maintenance costs are captured as direct costs as well as through the Countywide Cost allocation plan.

As the table indicates, the key concerns are in relation to ensuring that costs being included as part of the jail's costs are appropriate and allowable. The primary areas of concern, which can be easily accounted for in any revised calculations are contracted costs (revenue offsets), work release program, and deduction of maintenance costs. The changes to the Capital costs would have to occur through updates to the Countywide Cost Allocation Plan. While there is no basis for the current departmental overhead calculation of 25%, due to its conservative nature, can continue to be utilized to conduct the revised calculation of the cost per inmate per day.

The project team has identified specific recommendations associated with each of these key potential areas of improvement. Additionally, all of these items have been addressed in the jail rate analysis conducted by the project team.

(6) Revised Jail Rate Calculations

Based upon the potential areas of concerns identified in the previous section, the project team recalculated the total expenses associated with the federal and Local/State inmates:

Revised Calculation of Cost Per inmate per Day

Category	2016			2017		
	Federal	Local/State	Total	Federal	Local/State	Total
Initial Total Expense	\$8,676,403	\$5,041,052	\$13,717,455	\$9,153,780	\$5,672,484	\$14,826,264
Revenue Offsets	\$925,941	\$0	\$925,941	\$892,967	\$0	\$892,967
Reallocation of Work Release	(\$195,509)	\$195,509	\$0	(\$201,905)	\$201,905	\$0
Direct Maintenance Deduction	(\$924,519)	(\$539,031)	(\$1,436,350)	(\$2,745,640)	(\$1,540,398)	(\$4,016,038)
Revised Total Expenses	\$8,482,316	\$4,697,530	\$13,207,046	\$7,099,202	\$4,333,991	\$11,703,193
# of Inmates	283	165	448	270	168	438
Annual Cost Per inmate	\$29,973	\$28,470	\$29,480	\$26,293	\$25,798	\$26,720
Cost Per inmate /Day	\$82.12	\$78.00	\$80.77	\$72.04	\$70.68	\$73.20

As the table indicates the revised total expenses are only slightly different from the initial total expense. The following table compares the County calculated cost per inmate per day to the project team's revised jail rate calculations for 2016 and 2017:

Comparison of County Calculations to Revised Calculations

Category	County Calculated		Revised Calculation	
	2016	2017	2016	2017
Federal Inmate per Day Per Bed	\$84.00	\$92.88	\$82.12	\$72.04
Local/State Inmate Per Day Per Bed	\$83.70	\$92.51	\$78.00	\$70.68
Overall Inmate Rate Per Day Per Bed	\$83.89	\$92.74	\$80.77	\$73.20

As the table indicates the revised calculations represent a decrease in costs.

It is important to note that the intent of the revised calculation was only to provide some insight regarding the type of change(s) that would be implemented in the jail rate calculation and analysis done in the following chapter. Additionally, the jail rate analysis conducted by the project team is for 2018 and 2019 (the last fiscal year and the current year) to allow for the most accurate level of comparison. The following section will provide further information regarding the detailed methodology utilized by the project team to calculate the per inmate per day per bed cost.

3. Revised Jail Rate Analysis – Federal and Local / State Inmates

Once the project team conducted the review of the County's financial rate model, the

project team utilized the baseline methodology from that model to calculate and project the cost per inmate per day for Federal and Local/State inmates for 2018 and 2019. The purpose of this analysis is to provide the County with the most defensible, accurate, and true cost of housing inmates at the County facility. The following subsections provide the executive summary of the results of the analysis, an explanation of the direct expenses, any direct revenue offsets, departmental indirect expenses, countywide indirect expenses, key differences between the methodologies utilized by the project team and the County, and the impacts to the rate analysis based upon any proposed staffing recommendations from the operational analysis.

(1) Summary of Results

Similar to the County's financial analysis of jail operations, the project team developed the analysis based upon two years' worth of data (2018 and 2019). The information for 2018 was based upon the actual expenses; whereas, the information for 2019 was based upon adopted budget. The following table shows the calculation utilized by the project team to develop the cost per inmate per day per bed.

Summary of Costs Calculation for Inmate Rate Per Day Per Bed by Inmate Type and Year

Category	2018 Federal	2018 Local/State	2019 Federal	2019 Local/State
Average Daily Population (ADP)	246	151	160	174
Direct Jail Expenses	\$6,322,666	\$3,905,113	\$4,568,323	\$4,466,170
Revenue Offsets	(\$797,195)	(\$601,681)	(\$757,500)	(\$511,500)
Sheriff Admin Support	\$263,956	\$164,124	\$142,031	\$155,922
Jail Maintenance + Building Cost	\$1,194,767	\$733,373	\$923,660	\$1,004,480
Countywide Overhead Support⁵	\$726,603	\$446,005	\$561,728	\$610,880
TOTAL COST	\$7,710,798	\$4,646,934	\$5,438,242	\$5,725,952
Overall Inmate Rate per Day per Bed	\$85.88	\$84.31	\$93.12	\$90.16
Direct Cost and Sheriff and Fixed Jail Costs Rate Per Day Per Bed	\$77.78	\$76.22	\$83.50	\$80.54
Direct Cost and Fixed Jail Rate Costs Rate Per Day Per Bed	\$74.84	\$73.24	\$81.07	\$78.08
Direct Cost Only Inmate Rate per Day per Bed	\$61.54	\$59.94	\$65.25	\$62.27

As the table demonstrates, the overall inmate rate per day per bed projected for 2019 is approximately \$93.12. Even though the County is currently in negotiation with the Federal Government to receive approximately \$86 per day per inmate per bed, for purposes of

⁵ The Countywide Overhead Support excludes the costs attributed to the jail for maintenance and building depreciation support as that has already been accounted for as a separate line item. The cost for equipment depreciation is not considered a fixed jail cost, as the level and type of equipment may vary based upon jail operations.

this analysis, the project team calculated all impacts based upon the currently established rate of \$75 per inmate per bed per day. The following table shows for the three rate categories, the associated surplus/deficit:

Comparison of Inmate Rate Per Day to Established Rates

Category	Established Rates	2019 Calculated Rate	Associated Surplus/(Deficit)
Federal Rates:			
Total Cost (Direct + Departmental Indirect + Countywide Indirect)	\$75.00	\$93.12	(\$18.12)
Direct + Departmental Indirect + Jail Maintenance & Building Costs	\$75.00	\$83.50	(\$8.50)
Direct + Jail Maintenance & Building Costs Only	\$75.00	\$81.07	(\$6.07)
Direct Cost Only	\$75.00	\$65.25	\$9.75
State Rates:			
Total Cost (Direct + Departmental Indirect + Countywide Indirect)	\$51.36	\$90.16	(\$38.80)
Direct + Departmental Indirect + Jail Maintenance & Building Costs	\$51.36	\$80.54	(\$29.18)
Direct + Jail Maintenance & Building Costs Only	\$51.36	\$78.08	(\$26.72)
Direct Cost Only	\$51.36	\$62.27	(\$10.91)
Local (County/Municipal) Rates:			
Total Cost (Direct + Departmental Indirect + Countywide Indirect)	\$55.00	\$90.16	(\$35.16)
Direct + Departmental Indirect + Jail Maintenance & Building Costs	\$55.00	\$80.54	(\$25.54)
Direct + Jail Maintenance & Building Costs Only	\$55.00	\$78.08	(\$23.08)
Direct Cost Only	\$55.00	\$62.27	(\$7.27)

As the table indicates for Federal Rates, the current rate of \$75 per day results in an overall deficit of \$18.12 per inmate per day and reflects a cost recovery level of 81%. If only direct costs of jail operations are included the cost recovery is 115%. If costs associated with jail maintenance and building depreciation are added onto the direct costs, the cost recovery goes from 115% to 93% and then to 90% when adding on departmental oversight from the Sheriff's office. This is an important finding as it demonstrates that the current rate of \$75 per day enables the County to cover the direct operational costs associated with the jail.

It is also important to note that when considering the proposed negotiated rate of \$86 per day per inmate per bed, the deficit for the County including all direct and indirect costs would decline from \$18.12 to \$7.12 per bed per day, or go from a cost recovery level of 81% to 92%. Additionally, as it relates to recovering for the jail fixed costs, the proposed rate of \$86 from the Federal government would result in a surplus of \$4.93 per inmate per bed and a cost recovery of approximately 106%.

As it relates to State Rates and Local Rates, the cost recovery for the County is significantly lower. The full cost of Local/State inmates represents cost recovery levels of 55% for the State and 59% for County/Municipal Rates. If only departmental indirect and direct costs or direct costs only are considered, the cost recovery for the County increases to 75% and 78% for State rates and 80% and 83% for Local rates.

The following sections of this report provide detailed information regarding each of these cost components involved in the calculation of the jail rate analysis.

(2) Average Daily Population

One of the key criteria of determining the average cost per day per inmate per bed is Average Daily Population (ADP) of the jail. As the name suggests, this factor measures the average amount of inmates on a daily basis, which can be housed at the facility.

For Dodge County, there are dramatically different values for average daily population between 2018 and 2019, as in 2019, the J-Pod facility was closed, which reduced the overall number of inmates that could be housed. The ADP is measured by conducting a monthly census of jail occupancy and is not always representative of maximum capacity for the jail. The project team worked with the Jail Administrator at Dodge County to review the ADP for 2018 and projections for 2019 based upon the closure of the J-Pod facility. Along with reviewing the total ADP for the jail, the project team identified the proportion of the ADP that is associated with Federal inmates compared to Local/State inmates. The following table shows this breakdown:

Information Regarding Jail Capacity, Occupancy, and ADP by Inmate Type

Category	2018	2019 Projected
Maximum Bed Occupancy	465	358
Overall ADP	397	334
Federal Inmates ADP	246	160
Local Inmates ADP	151	174

As the table indicates that between 2018 and 2019, there is a significant decline due to the closure of the J-Pod facility, which was primarily used to house Local/State inmates, allowing for greater capacity in the main facility for federal inmates. In 2018 the proportion of federal to local inmates was approximately 62% to 38%; whereas in 2019, it is projected that the proportion will be closer to 48% (federal) and 52% (local).

The ADP numbers referenced in this section were used as the basis of determining the average cost per inmate per day per bed. Additionally, these values were used as the basis for apportioning the majority of expenses (direct and indirect) between the federal and Local/State inmates.

Per Office of Management and Budget (OMB) allocation guidelines, the allocation

methodology utilized to determine the share of costs must be based upon a defensible and relatable metric. As the purpose of this exercise was to identify the costs associated with providing support to federal inmates relative to Local/State inmates, the most measurable and readily available metric was the number of inmates for each of those service areas. Additionally, instead of using the cumulative number of federal inmates for each of those areas, the project team utilized the average daily population, as that was a better more reflective measure of the daily operations of the jail.

(3) Direct Jail Expenses

The largest proportion of expenses for the analysis conducted are the direct expenses associated with the jail's operations. The Dodge County Sheriff's Office has two specific business unit(s) that are associated with the jail: Jail (2061) and Work Release (2062). The project team reviewed both business units on a line-by-line basis to determine the total expenses associated with jail operations. As aforementioned, these expenses were attributed to federal and local inmates based upon the proportion of inmates. The following table shows the detailed allocation of direct expenses for the jail:

Detailed Allocation of Units 2061 (Jail) and 2062 (Work Release)⁶ by Inmate Type and Year

Expenses	2018 ADP		Projected 2019 ADP	
	Federal 246 62%	Local/State 151 38%	Federal 160 48%	Local/State 174 52%
5121 Wages-Permanent-Regular	\$2,320,812	\$1,472,325	\$2,209,142	\$2,402,442
5122 Wages-Permanent-Over-time	\$168,858	\$107,232	\$72,781	\$79,150
5124 Wages-Part-time-Regular ⁷	\$339,825	\$0	\$393,500	\$0
5131 Non-Productive Pay	\$720,353	\$451,191	\$0	\$0
5141 Social Security/Medicare	\$251,853	\$159,001	\$190,840	\$207,539
5142 WI Retirement-Employer S	\$221,300	\$139,889	\$163,993	\$178,342
5143 WI Retirement-Employee S	\$2,527	\$1,551	\$432	\$469
5144 Hospital/Health Insurance	\$726,545	\$463,306	\$502,994	\$547,006
5145 Life Insurance	\$1,159	\$726	\$793	\$863
5146 Worker's Compensation In	\$65,164	\$41,203	\$34,453	\$37,467
5149 Dental Insurance	\$44,680	\$28,453	\$34,188	\$37,180
5191 Uniform Allowance	\$24,629	\$15,543	\$17,509	\$19,042
5192 Employee Medical Exp.	\$204	\$126	\$0	\$0
5192.01 Drug/Alcohol Test	\$161	\$99	\$240	\$260
5192.04 Physical Exams	\$1,704	\$1,046	\$1,677	\$1,823
5194 Education & Training	\$204	\$125	\$0	\$0
5100 – Personnel Services	\$4,760,724	\$3,011,070	\$3,417,545	\$3,716,580
5219 Other Professional Services	\$3,206	\$58,501	\$527	\$573
5225.112 Mobile Service	\$1,382	\$848	\$1,916	\$2,084
5241 Motor Vehicles	\$23,741		\$20,000	

⁶ The costs associated with Unit 2062 for Work Release are only present in 2018 Actuals and do not exist in the 2019 budgeted expenses. These costs have only been allocated to Local/State inmates.

⁷ The assumption is that the primary purpose of the part-time employees is to provide transportation for contracted inmates and as such the cost should be attributed to the federal inmates.

Expenses	2018 ADP		Projected 2019 ADP	
	Federal 246 62%	Local/State 151 38%	Federal 160 48%	Local/State 174 52%
5242 Machinery & Eq Maint & R	\$86	\$52	\$240	\$260
5249.03 Other Syst Soft	\$13,026	\$8,548	\$20,311	\$22,089
5249.20 Spillman Software	\$0	\$0	\$10,385	\$11,294
5256 Printing Services	\$0	\$0	\$6,228	\$6,772
5275 Dietary Services	\$368,518	\$354,465	\$260,177	\$282,943
5279.00 Shredding	\$1,197	\$958	\$719	\$781
5291.02 Outpatient/Clin	\$606,911	\$372,534	\$443,114	\$481,886
5291.07 Blood Testing	\$638	\$391	\$719	\$781
5291.09 Dental and Eye	\$1,153	\$708	\$1,437	\$1,563
5291.23 Med./Hosp.-Fed.	\$276		\$2,500	
5298 Laundry Services	\$7,051	\$4,328	\$5,509	\$5,991
5200 – Services and Charges	\$1,027,183	\$801,335	\$773,781	\$817,018
5311 Postage/Parcel Delivery	\$306	\$188	\$287	\$313
5312 Office Supls & Small Equ	\$14,242	\$8,742	\$10,539	\$11,461
5314 Mobile Components	\$19	\$11	\$0	\$0
5325 Registration Fees & Tuit	\$6,782	\$4,163	\$3,353	\$3,647
5332 Automobile Allowance	\$550	\$337	\$719	\$781
5334 Commercial Travel	\$314	\$192	\$0	\$0
5335 Meals	\$9,359	\$5,745	\$5,269	\$5,731
5336 Lodging	\$8,184	\$5,023	\$3,832	\$4,168
5346 Clothing and Uniforms	\$10,169	\$6,242	\$7,665	\$8,335
5347 Fire Arm Supplies	\$2,640	\$1,620	\$1,916	\$2,084
5349 Other Operating Supplies	\$18,809	\$11,546	\$12,391	\$13,476
5351 Fuel	\$792		\$2,500	
5352 Motor Vehicle Parts	\$518		\$1,000	
5356 Radio Repair Parts	\$347	\$213	\$0	\$0
5391 Health & Medical Supplies	\$336	\$207	\$0	\$0
5300 – Supplies and Expenses	\$73,366	\$44,230	\$49,472	\$49,995
5413 Co. Flex Spending Alloc.	\$1,306	\$842	\$0	\$0
5421 Co. Radio Maint & Repair	\$828	\$509	\$958	\$1,042
5431 Hwy Dept Services & Supp.	\$79	\$48	\$168	\$182
5432 Co. Vehicle Fuel Service	\$42,776		\$42,000	
5473 Co. Reproduction Service	\$6,947	\$4,264	\$0	\$0
5475 Co. Telephone Services	\$3,569	\$2,191	\$1,437	\$1,563
5400 – Interdepartmental Charges	\$55,505	\$7,854	\$44,563	\$2,787
5512 Vehicles & Equip Liab.In	\$4,580	\$2,812	\$3,832	\$4,168
5513 General Liability Insura	\$73,416	\$45,138	\$65,270	\$70,982
5500 – Fixed Charges	\$77,996	\$47,950	\$69,103	\$75,149
5812 Furniture & Furnishings	\$1,866	\$1,145	\$2,156	\$2,344
5818 Computer Equipment	\$191,959	\$117,829	\$6,707	\$7,293
5819 Other Capital Equipment	\$4,813	\$2,954	\$0	\$0
5500 – Other Financing Uses	\$198,638	\$121,928	\$8,862	\$9,638
TOTAL DIRECT EXPENSES	\$6,322,666	\$3,905,113	\$4,568,323	\$4,466,170

As the previous table indicates the majority of expenses have been allocated based upon the ratio of federal inmates to state/county inmates.

Based on discussions with the Jail Administrator and knowledge of jail operations there were seven cost categories directly attributable to Federal inmates and they were related to either transportation of inmates (part-time wages, motor vehicles, fuel charges, fuel allocation) and to the medical services for the inmates. The amounts budgeted in these expense codes were allocated directly to the Federal inmates.

Between 2018 and 2019 there is a difference of approximately \$1.2 million in expenses. Nearly \$1 million of those expenses are related to personnel expenses associated with non-productivity personnel pay and the remaining \$200k is related to the Work Release Program, for which the County has budgeted \$0 expenditures. The direct expense amounts referenced above were included as part of the baseline calculation for the overall cost per inmate.

(4) Revenue Offsets

In order to calculate the true cost of any service, it is important to consider any and all expenses that are truly related to that service. If there are expenses that are incurred that are offset by different revenue sources, per OMB guidelines, those revenue sources should be accounted for in the calculation. As such, the project team reviewed all of the revenue sources attributed to the Jail and identified those revenue sources, which were either meant to offset specific expenses (such as transport services) or revenues that are related to separate costs (medical expenses or work release expenses). The following table shows the revenue sources or offsets identified for inclusion in the calculation of the jail rate analysis.

Detailed Allocation of Revenue Offsets by Inmate Type and Year

Revenue Offsets		2018 ADP		Projected 2019 ADP	
		Federal 246 62%	Local/State 151 38%	Federal 160 48%	Local/State 174 52%
4712.202	Transport Fed.	(\$782,613)		(\$750,000)	
4722.203	Bedhold-Prob		(\$106,760)		(\$125,000)
4732.201	Boarding Munic		(\$300)		(\$2,000)
4722.207	DOC-Short Term		(\$141,388)		(\$115,000)
4571.210	WR Inmate Phone	\$0	\$0	\$0	(\$105,000)
4571.201	WR Inmate Meals	\$0	(\$107,097)	\$0	(\$95,000)
4571.202	WR Inmate Suste	\$0	(\$54,461)	\$0	(\$52,000)
4571.208	WR Inmate Booki	\$0	(\$16,999)	\$0	(\$17,500)
4571.205	Inmate Phone		(\$113,281)		
4571.206	Other Inmate Svcs		(\$61,395)	\$0	\$0
4571.204	Inmate Health C		(\$14,582)		(\$7,500)
TOTAL REVENUE OFFSETS		(\$797,195)	(\$601,681)	(\$757,500)	(\$511,500)

As the table indicates, the largest revenue offset is associated with the transportation of federal inmates. The County currently utilizes a mix between part-time and off-duty employees for transportation purposes. Therefore, it is difficult to identify the exact cost

associated with transportation services. As such, the project team included the revenue received for transportation as an offset. These costs were only attributed to the federal inmates for which transportation is provided.

The revenues associated with Holds, Boarding, and Work Release (Huber) inmates for Phones, Meals, and other items were included as an offset, as this revenue source is not based upon the work release rate calculated and collected by the County, but rather an additional revenue source.

The inmate health care costs were included as revenue offsets, as similar to the transportation rates, there is a separate agreement with the Federal government regarding the payment for those off-site health care services, which are captured through this revenue code.

The inclusion of the revenue offsets ensures that only the costs associated with shelter, food, telephone, and other services is accounted for in the daily rate, rather than the cost associated with transportation, health care, and other work release additional revenue.

(5) Sheriff Administrative Support

There are typically two layers of indirect costs associated with any division or program – departmental and countywide overhead. The Departmental overhead for the Jail consists of the Sheriff and the Chief Deputy. There is an administrative unit within the Sheriff's office that provides support to the Jail, as well as all other divisions – Administration. In 2019, a separate unit for Secretarial support staff was also created; however, the secretarial support for the Jail has already been accounted for directly within the Jail's direct costs. Therefore, the only indirect costs considered for allocation to the Jail were the Sheriff's Administration costs.

There are generally two standardized methodologies for allocating the support for the departmental administration to individual programs and divisions:

- 1. Number of Employees:** This assumes that those programs or divisions, which have the most employees, have the need for greatest support; as there is the potential for more employee-related issues traveling up the chain of command to the Sheriff's office.
- 2. Total Expenses:** This assumes that those programs or divisions, which have more expenses or direct expenses require greater oversight, as there is the greater risk for audit and questions from the County board or the general public.

The project team utilized a combination of these two metrics, to allocate the Sheriff's administrative support to all programs based upon the number of employees; as well as the adopted budget for 2019. The following table shows by Unit # the total FTE Count,

the percentage of support based upon FTE count, the 2019 adopted budget, and the total percentage of support based upon expenses.

Distribution of FTE and Budget by Sheriff Units (Excluding Admin)

Unit #	Description	FTE Count	% of Support	2019 Adopted Budget	% of Support
2002	Sheriff Support Staff	7.00	4%	\$470,247	3%
2021	Traffic Patrol	38.00	20%	\$4,253,074	24%
2022	Court Security	5.00	3%	\$158,294	1%
2023	Snowmobile Patrol	-	0%	\$1,713	0%
2024	Water Patrol	-	0%	\$2,020	0%
2025	ATV Patrol	-	0%	\$1,254	0%
2029	K9 Patrol	2.00	1%	\$211,669	1%
2031	Criminal Investigations	8.00	4%	\$1,015,263	6%
2032	Law Enforcement	-	0%	\$163,500	1%
2033	Drug Investigations	1.00	1%	\$34,584	0%
2036	Metro Drug Investigation	1.00	1%	\$134,773	1%
2041	SWAT Team	-	0%	\$46,278	0%
2051	Civil Process/Transport Services	3.00	2%	\$266,191	2%
2056	Radio Communications	20.00	10%	\$1,746,963	10%
2061	Jail	104.50	55%	\$9,034,493	52%
2062	Work Release	1.00	1%	\$0	0%

As the table indicates, based on both FTE count and the total expenses for 2019, the Jail receives the largest proportion of support from the Sheriff's office. The project team utilized an average between FTE count and 2019 adopted budget support percentage, which results in the Jail receiving approximately 53% of the total Sheriff's expenses for Jail and 0.26% for the Work Release program. This support percentage was reviewed with the Jail Administrator and the Chief Deputy, to ensure that it was reflective of average annual time spent with the Jail. The following table shows the total expenses for Sheriff Administration and the share attributed to the Jail of its direct expenses.

Allocation of Direct Sheriff Administration Costs to the Jail

Category	2018	2019
Sheriff Administration Expenses	\$741,607	\$498,122
% of Support to Jail (2061)	53%	53%
<i>Total Allocated to Jail (2061)</i>	<i>\$394,396</i>	<i>\$264,908</i>
% of Support to Work Release (2062)	0.26%	0.26%
<i>Total Allocated to Work Release (2062)</i>	<i>\$1,946</i>	<i>\$1,307</i>
Total Allocated to Overall Jail	\$396,343	\$266,215

As the table indicates, the total Sheriff's administrative cost allocated to the Jail varied between \$396,343 and \$266,215 depending upon the year.

The Sheriff's Administrative unit has a departmental layer of indirect costs to the Jail. The

Sheriff's office also receives support from other County departments through the Countywide Cost Allocation Plan. Therefore, in order to truly account for the cost of Sheriff oversight to Jail services, it is important to account for both the direct and indirect costs. The following table shows the total costs allocated to the Sheriff's Office (separate from the Jail) through the 2019 Countywide Cost Allocation Plan (based upon 2017 expenses):

Countywide Cost Allocation Plan Support to Sheriff Administration

CENTRAL SERVICE:	SHERIFF
BLDG USE CHARGE	\$102,830
EQPT USE CHARGE	\$404,799
INSURANCE	(\$20,597)
SPEC ACCOUNTING	\$3,220
CENTRAL COMMUNICATIONS	\$186,985
INFORMATION TECHNOLOGY	\$358,032
MAINTENANCE DEPT	\$285,502
CENTRAL SERVICES	\$3,260
COUNTY ADMINISTRATOR	\$8,868
HUMAN RESOURCES	\$70,625
COUNTY CLERK	\$5,390
COUNTY TREASURER	\$6,956
FINANCE	\$52,575
CORP COUNSEL	\$10,128
TOTAL PLAN ALLOCATION	\$1,478,573
ROLL FORWARD	\$38,079
PROPOSED ALLOCATION	\$1,516,652

Based upon the Countywide Cost Allocation Plan, the Sheriff's office, excluding the jail, incurs approximately \$1.5 million in overhead expenses. Similar to the departmental indirect, the project team allocated the Countywide indirect cost to the different Sheriff business units partially based upon the number of employees, and partially based upon total expenses. The following table shows the results of this allocation:

Allocation of Sherriff's Costs by Program/Division based on FTE and Expenses

Unit #	Description	FTE	% of Support	2019 Expenses	% of Support
2001	Administration	2.00	2%	\$498,122	6%
2002	Sheriff Support Staff	7.00	8%	\$470,247	5%
2021	Traffic Patrol	38.00	44%	\$4,253,074	47%
2022	Court Security	5.00	6%	\$158,294	2%
2023	Snowmobile Patrol	-	0%	\$1,713	0%
2024	Water Patrol	-	0%	\$2,020	0%
2025	ATV Patrol	-	0%	\$1,254	0%
2029	K9 Patrol	2.00	2%	\$211,669	2%
2031	Criminal Investigations	8.00	9%	\$1,015,263	11%
2032	Law Enforcement	-	0%	\$163,500	2%
2033	Drug Investigations	1.00	1%	\$34,584	0%
2036	Metro Drug Investigation	1.00	1%	\$134,773	1%
2041	SWAT Team	-	0%	\$46,278	1%

Unit #	Description	FTE	% of Support	2019 Expenses	% of Support
2051	Civil Process/Transport Services	3.00	3%	\$266,191	3%
2056	Radio Communications	20.00	23%	\$1,746,963	19%

As the table indicates, the support for the administration program varies from 2% based upon employee count to a high of 6% based upon total expenses. Utilizing an equal proportion of support between FTE and Expenses, the overall support for Administration is 4%. Therefore, the \$1.5 million in indirect expenses for the Sheriff's office is applied to the 4% to arrive at total indirect expenses for the Administration unit at \$59,385.

The project team took the \$59,385 and applied it for both 2018 and 2019; as the 2017 Countywide Cost Allocation Plan is the most recent version of the Countywide Cost Allocation Plan. The following table shows the total expenses for the Administration unit for the Sheriff's Office:

Calculation of Total Sheriff Expenses to be Allocated

Category	2018	2019
Sheriff Administration Direct Expenses	\$741,607	\$498,122
Sheriff Administration Indirect Expenses	\$59,385	\$59,385
Total Expenses to be Allocated	\$800,992	\$557,507

The total expenses to be allocated were then applied to the percentage of support attributed to the Jail and Work Release Program. The following table shows the updated calculation for departmental indirect costs for the Jail.

Allocation of Sheriff Direct and Indirect Expenses to Jail

Category	2018	2019
Total Sheriff Direct and Indirect Expenses	\$800,992	\$557,507
% of Support to Jail (2061)	53%	53%
Total Allocated to Jail (2061)	\$425,978	\$296,490
% of Support to Work Release (2062)	0.26%	0.26%
Total Allocated to Work Release (2062)	\$2,102	\$1,463
Total Departmental Overhead to Overall Jail	\$428,080	\$297,953

Therefore, the total departmental overhead allocated to jail accounting for direct and indirect expenses for the Sheriff's office is approximately \$428,000 for 2018 and \$298,000 for 2019. The following table shows the split of these administrative costs to federal and Local/State inmates:

Allocation of Sheriff Administrative Overhead to Jail based upon Inmate Type and Year

Departmental Overhead	2018 ADP		Projected 2019 ADP	
	Federal	Local/State	Federal	Local/State
	246 62%	151 38%	160 48%	174 52%
Total Sheriff Admin Support	\$263,956	\$164,124	\$142,031	\$154,459

As the table demonstrates, similar to other expenses, these costs were spread to federal and Local/State inmates based upon the proportion of federal and Local/State inmates. This proportion was utilized as the oversight provided by the sheriff's office is not dependent on a specific subset of inmates. The most defensible and fair methodology of allocating that support would be based upon the total proportion of inmates. Therefore, if federal inmates make up the majority of the population, then the majority of the oversight provided by the Sheriff's office would be in relation to those inmates.

(6) Countywide Cost Allocation Support

As briefly discussed in the Sheriff Administrative Support, there is a second layer of indirect support from the County, which is integral to the operations and existence of the jail. This countywide support is quantified through a Countywide Cost Allocation Plan, prepared in conformance with OMB 2 CFR Part 200 Cost Allocation Guidelines. The County currently prepares this plan in-house every year based upon the most recent year's audited actual expenses. The most recent version of the Countywide Cost Allocation Plan at the time of this study was the plan created for 2018 based upon 2017 Actual Audited Expenses.

The Sheriff's Administrative support section referenced the total costs allocated from the Countywide Cost Allocation Plan to the Sheriff's office. The plan currently allocates to the Jail separately from the Sheriff's office. The following table shows the total costs allocated to the Jail from the 2019 Countywide Cost Allocation Plan based on 2017 expenses:

Countywide Cost Allocation Plan Support to Jail

CENTRAL SERVICE:	JAIL
BLDG USE CHARGE	\$401,531
EQPT USE CHARGE	\$309,093
INSURANCE	(\$33,790)
SPEC ACCOUNTING	\$6,427
CENTRAL COMMUNICATIONS	\$70,995
INFORMATION TECHNOLOGY	\$317,890
MAINTENANCE DEPT	\$1,526,609
CENTRAL SERVICES	\$6,987
COUNTY ADMINISTRATOR	\$6,875
HUMAN RESOURCES	\$74,423
COUNTY CLERK	\$10,291
COUNTY TREASURER	\$29,509
FINANCE	\$69,970
CORP COUNSEL	\$6,640

CENTRAL SERVICE:	JAIL
TOTAL PLAN ALLOCATION	\$2,803,450
ROLL FORWARD	\$297,298
PROPOSED ALLOCATION	\$3,100,748

As the table indicates, the total indirect cost associated with the Jail is approximately \$3.1 million. Approximately, half of that allocation, \$1.5 million is associated with maintenance and is the cost associated with maintenance and upkeep of the Countywide Jail facility. It is important to note that the total maintenance cost included in the Countywide Cost Allocation Plan was based upon services provided in 2017, which included not only the primary jail facility but also J-Pod. As such, it is expected that potentially there would be some decline in maintenance costs associated with the jail, due to the closing of the J-Pod Facility.

As the costs attributed to the jail were identified separate from the Sheriff's office, there was no need for any additional layer of allocations. As the 2017 Cost Allocation Plan was the most recent version of the Countywide Cost Allocation Plan, the \$3.1 million allocation was utilized for both 2018 and 2019. The following table shows the proposed allocation of \$3.1 million to the Federal and State/County inmates:

Allocation of Countywide Overhead by Inmate Type and Year

Countywide Overhead	2018 ADP		Projected 2019 ADP	
	Federal	Local/State	Federal	Local/State
	246	151	160	174
	62%	38%	48%	52%
Countywide Cost Allocation Plan	\$1,921,370	\$1,179,378	\$1,485,388	\$1,615,360

The Countywide costs are spread between the Federal and Local/State inmates based upon the proportion of inmates, as similar to the departmental overhead allocation, there are no specific countywide expenses incurred directly for a specific subset of inmates. Therefore, if there is a higher proportion of federal inmates, they would potentially require greater amount of support as it relates to maintenance of the facility.

(7) Key Differences from County's Financial Analysis

As the previous chapter described, the County utilized a fairly detailed methodology to determine their internal calculations for the cost per inmate per day for Federal inmates and Local/State inmates. However, there were several potential issues identified in that methodology, which was utilized as the basis for the development of the project team's methodology. The following points highlight the key differences between the County's methodology and the project team's methodology:

- **Breakout of Jail and Work Release Expenses:** The County comingled and allocated all expenses for Jail and Work Release between Federal and Local/State

inmates based upon the proportion of the average daily inmate population. However, as the Work Release program is only applicable to Local/State inmates, the cost for that program should only be attributed to Local/State inmates. The project team broke these expenses out and allocated Jail (2061) expenses based upon proportion of inmate population and Work Release (2062) expenses directly to Local/State inmates. The separation of Jail and Work Release expense allocation not only applied to the direct expenses, but also to the Departmental overhead allocated to the Federal and Local/State inmates through this jail rate analysis.

- **Maintenance Costs:** The County allocated the costs associated with Jail maintenance directly, as well as utilized the maintenance allocation from the Countywide Cost Allocation Plan. The project team allocated maintenance through the Countywide Cost Allocation Plan, as it accounts for not only the direct cost of jail maintenance, but any incoming overhead support associated with those maintenance costs. The project team did review the 2018 actual expenses and 2019 budget to ensure that there were no additional capital expenses or costs budgeted in the Jail Maintenance Unit, which would need to be accounted for separately from the Countywide Cost Allocation Plan.
- **Direct Federal Inmate Costs:** The County allocated all expenses proportionately to Federal and Local/State inmates based upon average daily population. The project team went through each expense line item to ensure that it was appropriate for those expenses to be shared, such as personnel expenses, or if any expenses were specific to a subcategory of inmates. Expenses associated with transportation of contracted inmates such as motor vehicles, fuel allocation, and part-time wages, along with federal medical costs were only allocated to the contracted inmates.
- **Revenue Offsets:** The County did not include any specific revenue offsets when evaluating the total expenses associated with Federal and Local/State inmates. Based upon the discussion in the previous chapter, as well as this section, there are certain revenues generated by the jail that are to offset those specific expenses. For example, Federal Transportation revenue is meant to directly offset the expenses that the Jail incurs from hiring part-time employees or off-duty employees for transportation of prisoners. There is a separate rate and agreement for this and as such it should not be factored into the cost per inmate per day for Federal inmates.
- **Inmate Rate Per Day Per Bed:** The project team chose to present the information for the Jail analysis as the cost per inmate per day per bed, rather than showing the overall net impact of the jail operations. The reasoning behind representing the information on an inmate rate basis, was to enable a clear comparison between the federal, state, and local inmate rates per day per bed. Analyzing the information

in this manner, enables the County to easily determine if it is over or under-recovering based upon the current rates it receives.

- **Breakout of Rate by Full Cost, Departmental Indirect, and Direct:** The project team also chose to breakout the inmate rate per day per bed calculation based upon the level of cost recovery. This type of breakout enables the County to clearly determine how each cost component influences the rate per inmate per day; and what portion of its costs it is currently recovering.

As these points demonstrate, the differences between the County and the methodology utilized by the project team are not extensive. The purpose of the analysis conducted by the project team is to ensure that all costs included are allowable, defensible, and fairly allocated and represent the true costs associated with housing, feeding, and having federal and Local/State inmates.

Recommendation: The revised calculation methodology allows the Sheriff's Office and the County to evaluate the cost per inmate per day based upon the type of inmate, as well as the types of direct and indirect costs that can be recovered.

(8) Impact of Staffing Recommendations

The operational and staffing analysis conducted for the jail resulted in key staffing and scheduling changes recommended for the Jail (Section 4 of this report). If the County were to implement these staffing and scheduling changes, there would be a fiscal impact. This fiscal impact would then result in proposed expenses and changes to the inmate rate per day calculated for each of the inmate categories (Federal and Local/State). The following table shows the proposed staffing expenditure assumptions based upon hourly rates from the published salary schedule, and benefit rate of 35%:

Estimated Annual Personnel Cost Changes Based upon

Position	Hourly Rate	Annual Salary	Benefit Cost	# of Positions	Total Cost
Correction Officer	\$22.43	\$46,654	\$16,329	(1.00)	(62,983)
Corporal	\$24.75	\$51,480	\$18,018	(3.00)	(208,494)
Sergeant	\$29.40	\$61,152	\$21,403	3.00	\$247,666
Deputy Secretary	\$17.79	\$37,003	\$12,951	1.00	\$49,954
Total Personnel Cost					\$26,142

As the table indicates, there is no net increase in number of personnel, and a projected increase of approximately \$26,142 in personnel costs. The project team took this \$27,000 and split it proportionately between Federal and Local/State inmates based upon their proportion of population. This was then further divided by the total number of inmates and days to arrive at the total change in inmate rate per day per bed. The following table shows this calculation:

Calculation of Personnel Changes Increase on Inmate Rate per Day Per Bed

Personnel Cost Changes	Projected 2019 ADP	
	Federal	Local/State
	160	174
	48%	52%
Total Increase in Personnel Costs	\$12,523	\$13,619
Annual Cost Per inmate	\$78.27	\$78.27
Inmate Rate Per Bed Per Day	\$0.21	\$0.21

As the table indicates, based upon the increased personnel costs and the proportionate share for Federal compared to Local/State inmates, the respective increase for each category would be approximately \$0.21 per inmate per day per bed. The following table shows the calculated rates with no staffing changes and the calculated rates with staffing changes:

Comparison of Calculated Rates Based Upon Staffing Changes

Category	2019 Calculated Rate		2019 With Proposed Staffing	
	Federal	Local / State	Federal	Local / State
Direct Only	\$65.25	\$62.27	\$65.47	\$62.48
Direct + Departmental Overhead	\$67.69	\$64.72	\$67.90	\$64.94
Direct + Departmental + Jail Fixed Costs	\$83.50	\$80.54	\$83.72	\$80.75
Direct + Department + Countywide Overhead	\$93.12	\$90.16	\$93.34	\$90.37

As the table indicates, the changes to the rates would be minimal based upon these increases in staffing. The rates with proposed staffing increases and changes would result in cost recovery for Federal rate declining from 81% to 80% and for the Local/State inmates staying the same at 57% for state inmates and 61% for local inmates.

Recommendation: The changes in jail staffing will result in marginal increases in staffing costs, which translates to approximately \$0.21 per inmate per day per bed increase to the rates. This potential increase in cost is covered for under direct expenses and departmental overhead for the Sheriff's office, and only marginally declines the cost recovery associated with all direct and indirect costs.

4. Jail Rate Analysis – Breakout of Huber Inmate Rate Per Day

While the analysis conducted by the County staff was limited to breaking out the costs per inmate per day depending upon whether the inmates were federal (contracted) or local / state, the project team took the analysis and broke out the local / state inmate rate calculation based upon whether the inmates were purely local / state inmates being held at the facility or Huber inmates. The Huber inmates is commonly considered to be work release inmates and is based on Wisconsin State Statute 303.08. The County charges the Huber inmates for their work release. The Huber inmate fee cost is included in the miscellaneous fees and charges section of the report. The following subsections break

out the calculation done for the local / state inmate in the previous section between non-Huber local / state inmates and Huber inmates.

(1) Direct Expenses

In the analysis conducted by the project team the primary allocation of direct expenses between federal and local / state inmates was based upon the proportion of the average daily population (ADP) of the two types of inmates. The following table compares the ADP for Huber inmates compared to non-Huber local / state inmates:

Information Regarding ADP by Inmate Type

Category	2018	2019 Projected
Non-Huber Inmates ADP	107	123
Huber Inmates ADP	44	51 ⁸

Based upon the information in the table above, the Huber inmates represent approximately 29% of the total local / state inmates at the facility. The project team utilized this proportion to allocate all direct expenses for the Jail between the non-Huber inmates and the Huber inmates. Any expenses that were associated with the work release program (BU 2062) were allocated directly to the Huber inmates. The following table shows by major cost category the total direct expenses allocated between Non-Huber Local / State Inmates and Huber Inmates:

Allocation of Direct Expenses Between Huber and Non-Huber Inmates

Cost Category	2018 Expenses		2019 Expenses	
	Non-Huber Inmates	Huber Inmates	Non-Huber Inmates	Huber Inmates
Personnel Services	\$1,979,311	\$902,685	\$2,482,326	\$1,029,257
Services and Charges	\$436,337	\$364,998	\$577,547	\$239,471
Supplies and Expenses	\$31,342	\$12,888	\$35,341	\$14,654
Interdept. Charges	\$5,537	\$2,318	\$1,970	\$817
Fixed Charges	\$33,925	\$14,025	\$53,123	\$22,027
Other Financing Uses	\$86,399	\$35,529	\$6,813	\$2,285
TOTAL	\$2,572,671	\$1,332,443	\$3,157,120	\$1,309,050

As the table indicates, Huber inmate expenses represent approximately 34% of the total expenses for 2018 for all Local / State inmate expenses and 29% of expenses for 2019 all Local / State inmate expenses.

(2) Revenue Offsets

The next cost category evaluated for local / state inmates in the overall analysis was

⁸ The 2019 projected Huber inmate ADP assumes proportionate increase (approximately 15%) in Huber inmates as there was in local / state inmate ADP overall between 2018 and 2019.

related to the revenue offsets. The primary revenue offsets are associated with work release inmates and as such would be attributed directly to the Huber inmates. For all other revenue offsets, the costs have been either proportionately allocated or are associated with Non-Huber Local / State inmates. The following table shows the breakout of the revenue offsets by revenue category between the Non-Huber Local / State Inmates and Huber inmates:

Detailed Allocation of Revenue Offsets by Inmate Type and Year

Revenue Offsets	2018		2019	
	Non-Huber Local / State	Huber	Non-Huber Local / State	Huber
4722.203 Bedhold-Prob	(\$106,760)		(\$125,000)	
4732.201 Boarding Munic	(\$300)		(\$2,000)	
4722.207 DOC-Short Term	(\$141,388)		(\$115,000)	
4571.21 WR Inmate Phone	(\$80,272)	(\$33,009)	(\$74,224)	(\$30,776)
4571.201 WR Inmate Meals		(\$107,097)		(\$95,000)
4571.202 WR Inmate Suste		(\$54,461)		(\$52,000)
4571.208 WR Inmate Booki		(\$16,999)		(\$17,500)
4571.206 Other Inmate Svcs	(\$43,505)	(\$17,890)		\$0
TOTAL REVENUE OFFSETS	(\$372,225)	(\$229,456)	(\$316,224)	(\$195,276)

As the table indicates, while the majority of the revenue codes are work-release (Huber) related, the majority of the revenue is actually related to the bedholds for probation and municipal boarding, which would primarily be associated with Non-Huber inmates.

(3) Indirect Expenses

The indirect expenses of departmental overhead from the Sheriff's Office and the Countywide Cost Allocation Plan overhead associated with the local / state inmates can be allocated proportionately between the Non-Huber Local / State inmates and Huber inmates. The following table shows the proportionate allocation of the departmental overhead and countywide overhead between the Non-Huber and Huber Inmates.

Allocation of Indirect Expenses Between Huber and Non-Huber Inmates

Cost Category	2018 Expenses		2019 Expenses	
	Non-Huber Local / State Inmates	Huber Inmates	Non-Huber Local / State Inmates	Huber Inmates
Sheriff Overhead	\$114,810	\$49,314	\$109,186	\$46,736
Jail Maintenance and Building Overhead	\$519,675	\$213,698	\$710,064	\$294,417
Countywide Overhead	\$316,043	\$129,962	\$431,829	\$179,051
TOTAL INDIRECT	\$950,528	\$392,974	\$1,251,079	\$520,203

As the table indicates, the bulk of the indirect expenses when allocated proportionately between Non-Huber Local / State Inmates and Huber inmates, are associated with the

Non-Huber Local / State inmates.

(4) Huber Daily Rate Per Inmate Per Bed Calculation

Based upon all of the direct and indirect expenses attributed to the Huber inmates as compared to the Non-Huber local / state inmates, the project team was able to calculate the Huber Inmate Rate per Bed per Day. The following table shows by different levels of cost recovery, the calculation for the cost per bed per day for Non-Huber Local / State inmates and Huber inmates:

Calculation of Inmate Per Rate Per Day Cost by Huber vs. Non-Huber Local / State Inmates

Cost Category	Inmate Type	2018	2019
Direct + Departmental + Countywide Overhead	Non-Huber Local/State Inmate Rate/Day	\$80.68	\$91.15
	Huber Inmate Rate/Day	\$93.15	\$87.78
Direct + Departmental + Jail Fixed Costs	Non-Huber Local/State Inmate Rate/Day	\$72.59	\$81.53
	Huber Inmate Rate/Day	\$85.06	\$78.16
Direct + Jail Fixed Costs	Non-Huber Local/State Inmate Rate/Day	\$69.65	\$79.09
	Huber Inmate Rate/Day	\$81.99	\$75.65
Direct Cost only	Non-Huber Local/State Inmate Rate/Day	\$56.34	\$63.28
	Huber Inmate Rate/Day	\$68.68	\$59.83

It is interesting to note that the Huber inmate rate per day is costlier in 2018 compared to in 2019. This is primarily due to a significant increase in expenses associated with local / state inmates overall in 2019, the majority of which are non-Huber inmates. This increase in costs translated into a significantly higher Non-Huber Local / State inmate rate per day compared to 2018.

5 Jail Rate Analysis – Local / State Inmates Only

One of the key areas of evaluation in the jail rate analysis was to conduct a financial rate analysis if the jail operations were only for local / state inmates. The local and state inmate population includes not only the inmates booked for holds and probation, but it also includes the Huber inmates. The Huber inmates or work release inmates are considered local inmates. The limitation of inmates to local / state inmates only would result in downsizing the jail functions, which would include the following:

- **Closure of Pods:** : Based on the current average daily population of 174, it is recommended to close two housing pods. Due to the nature of the inmate population and need to house all custody levels, the project team assumed Pods C and D would be closed in this scenario.
- **Reduction in Jail staffing:** There would be a direct correlation to fewer staffing needs if there were only local inmates housed in the jail.

- **Reduction in services and supplies costs:** There would be lower services and supplies costs, including inmate meals, uniforms, etc.
- **Reduction in overhead:** There would be less staff and less inmates to oversee from both the departmental and the County overhead perspective.

Certain costs such as building depreciation would stay the same, as the facility itself would not be able to be demolished. There would be a potential reduction in maintenance costs as there would be less space to be maintained. The following subsections discuss the different cost components and aspects of the rate calculation.

(1) Direct Expenses

In order to calculate these potential reductions, the project team calculated that reduction of approximately 160 inmates on a per day, per bed basis would result in the closure of at least two (2) of the five (5) housing pods within the jail. With the closure of two housing pods and the reduction of contract inmates, the fixed post staffing plan was revised. A total of four posts were removed from the staffing plan (Intake Rover, Intake Specialist (Monday), C and D Pod Officers). This resulted in the need for 13 fewer Correctional Officer positions. This results in a reduction of 15% of overall staffing needs for the jail. Jail Administration and Sergeant positions would stay the same. There would be a reduction of 0.5 Deputy Secretary related to scheduling of transports for contract inmates would be lost. Additionally, there would be the elimination of the part-time regular wages, as those are primarily due to the transportation of federal inmates.

In addition to the 15% reduction in personnel, the project team evaluated the costs on a line item basis to review changes in expenses as it relates to the reduction in the overall inmate population. The following table shows for each line item code, whether the expense would be proportionately reduced based upon the inmate population, reduced based upon reduction in jail staffing, or if it would be not applicable (federal inmate expense only), or if there is no reduction in expenses as they would be fully applicable to local / state inmates:

Categorization of Jail Expenses based upon local / state inmates only

Category	Expense Allocation	Notes
5219 Other Professional Services	Local / State	The expenses are primarily related to the work release program
5225.112 Mobile Service	Staff Reduction	Assuming staff usage of cell phones would decline as there would be less staff

Category	Expense Allocation	Notes
5241 Motor Vehicles ⁹	Federal	Costs associated with motor vehicles are only related to transport of federal / contracted inmates.
5242 Machinery & Eq Maint & R	Local / State	No change in the types of equipment or machinery due to change in inmate population.
5249.03 Other Syst Software	Local / State	No change in type of software systems used and annual fees.
5249.20 Spillman Software	Local / State	No change in CAD allocation.
5256 Printing Services	Local / State	No change in printing services.
5275 Dietary Services	Reduction in Inmate Population	Less inmates equates to reduction in meals.
5279.00 Shredding	Local / State	No change in documentation shredding costs
5291.02 Outpatient/Clinic ¹⁰	Reduction in Inmate Population	Less inmates equates to reduced medical costs.
5291.07 Blood Testing	Reduction in Inmate Population	Less inmates equates to reduced medical costs.
5291.09 Dental and Eye	Reduction in Inmate Population	Less inmates equates to reduced medical costs.
5291.23 Med./Hosp.-Fed.	Federal	Only applicable to federal inmates.
5298 Laundry Services	Reduction in Inmate Population	Less inmates equates to less laundry costs
5311 Postage/Parcel Delivery	Local / State	No changes in postage charges due to less inmates.
5312 Office Supls & Small Equ	Local / State	No changes in office supplies.
5314 Mobile Components	Local / State	No changes in mobile components.
5325 Registration Fees & Tuit	Staff Reduction	Less staff equates to less training costs.
5332 Automobile Allowance	Staff Reduction	Less staff equates to lower automobile allowance

⁹ Local / State inmate transport services and costs are captured through a separate division in the Sheriff's office (Civil Process / Transport services BU 2051).

¹⁰ Even though there is 5291.23 for Med / Hosp – Federal inmates, the outpatient / clinic line item (5291.02) is meant to capture all outpatient services even for federal inmates.

Category	Expense Allocation	Notes
5334 Commercial Travel	Staff Reduction	Less staff equates to less commercial travel costs.
5335 Meals	Staff Reduction	Less staff equates to lower meal allowances.
5336 Lodging	Staff Reductions	Less staff results in reduction of lodging costs for training activities.
5346 Clothing and Uniforms ¹¹	Reduction in Inmate Population	Less inmates results in lower uniform and clothing costs.
5347 Fire Arm Supplies	Local / State	No change in fire arm supplies.
5349 Other Operating Supplies	Local / State	No change in other operating supplies.
5351 Fuel	Federal	Fuel costs related to transportation of inmates is only applicable to federal / contracted inmates.
5352 Motor Vehicle Parts	Federal	Motor vehicle costs related to transportation of inmates is only applicable to federal / contracted inmates.
5356 Radio Repair Parts	Local / State	No change in radio repair costs.
5391 Health & Medical Supplies	Reduction in Inmate Population	Less inmates results in need for less stocking of health and medical supplies.
5413 Co. Flex Spending Alloc	Staff Reduction	Less staff equates to lower flex allowances.
5421 Co. Radio Maint & Repair	Local / State	No changes in radio allocation support.
5431 Hwy Dept Services & Supp	Local / State	No change in hwy department support.
5432 Co. Vehicle Fuel Service	Federal	County vehicle charges would only be applicable to transportation of federal / contracted inmates.
5473 Co. Reproduction Service	Local / State	No change in reproduction costs.
5475 Co. Telephone Services	Local / State	No change in telephone charges for jail.
5512 Vehicles & Equip Liab.In	Local / State	Insured on all jail assets regardless of inmates.
5513 General Liability Insura	Local / State	Entire facility is insured.

¹¹ The Clothing and Uniforms expense referenced in this line item is related to inmate clothing and uniforms, as employee uniform and clothing allowances have been captured in the personnel costs section.

Category	Expense Allocation	Notes
5812 Furniture & Furnishings	Reduction in Inmate Population	Less inmates equates to fewer furnishing costs for cells, including only furnishing 3 out of 5 pods.
5818 Computer Equipment	Local / State	No changes in computer or equipment costs.
5819 Other Capital Equipment	Local / State	No changes in capital equipment costs.

As the table indicates, the majority of the line items would not be affected by the reduction in inmate population or the reduction in staffing, as these costs are more dependent upon the operations of the jail, rather than specific to types of inmates being housed. The following table shows the direct expenses by major cost category for local / state inmates based upon major cost category for 2019 and 2018:

Calculation of Total Direct Jail Expenses associated with Local / State Inmates Only

Cost Category	Total 2018 Jail Expenses Adopted Budget	2018 Projected Local / State Inmate Only Expenses	Total 2019 Jail Expenses Adopted Budget	2019 Projected Local / State Inmate Expense
Personnel Services	\$7,771,794	\$6,330,499	\$7,134,125	\$5,729,531
Services and Charges	\$1,828,518	\$1,041,717	\$1,590,799	\$855,321
Supplies and Expenses	\$117,596	\$102,311	\$99,467	\$84,162
Interdept. Charges	\$63,359	\$20,267	\$47,350	\$5,350
Fixed Charges	\$125,946	\$125,946	\$144,252	\$144,252
Other Financing Uses	\$320,566	\$319,121	\$18,500	\$16,340
TOTAL	\$10,227,779	\$7,939,861	\$9,034,493	\$6,834,956

As the table indicates the total direct expenses for the jail would decline from \$10.2 million to \$7.9 million and \$9.0 million to \$6.8 million, if only local / state inmates were housed at the jail facility. This results in an overall reduction of expenses between 23-25% from the total jail operating costs.

(2) Revenue Offsets

Similar to the overall jail rate analysis there would be specific revenue offsets associated with the local / state inmates. These revenue offsets would only be applicable to local / state inmates, and as such there would be no change in these revenue offsets. The following table shows the revenue offsets that are applicable to local / state inmates:

Revenue Offsets Associated with Local / State Inmates Only

Revenue Offset Category		2018 Revenue	2019 Revenue
4722.203	Bedhold-Probati	(\$106,760)	(\$125,000)
4732.201	Boarding Munic	(\$300)	(\$2,000)
4722.207	DOC-Short Term	(\$141,388)	(\$115,000)
4571.210	WR Inmate Phone	\$0	(\$105,000)
4571.205	Inmate Phone	(\$113,281)	\$0
4571.201	WR Inmate Meals	(\$107,097)	(\$95,000)
4571.202	WR Inmate Suste	(\$54,461)	(\$52,000)
4571.208	WR Inmate Booki	(\$16,999)	(\$17,500)
4571.206	Other Inmate Se.	(\$61,395)	(\$17,500)
TOTAL		(\$601,681)	(\$511,500)

As the table demonstrates, the revenue offsets associated with local / state inmates varies from year to year depending upon the revenue received.

(3) Indirect Expenses

Due to the reduction in staffing for the jail operations, there would be a corresponding reduction in the oversight of the jail from the Sheriff's Office as well as from the County.

The overhead provided by the Sheriff and Chief Deputy was calculated based upon the number of employees and total expenses associated with each operational unit within the Sheriff's Office. The following table shows by Unit # the total FTE Count, the percentage of support based upon FTE count, the 2019 adopted budget, and the total percentage of support based upon expenses.

Distribution of FTE and Budget by Sheriff Units (Excluding Admin)

Unit #	Description	FTE Count	% of Support	2019 Adopted Budget	% of Support
2002	Sheriff Support Staff	7.00	4%	\$470,247	3%
2021	Traffic Patrol	38.00	21%	\$4,253,074	28%
2022	Court Security	5.00	3%	\$158,294	1%
2023	Snowmobile Patrol	-	0%	\$1,713	0%
2024	Water Patrol	-	0%	\$2,020	0%
2025	ATV Patrol	-	0%	\$1,254	0%
2029	K9 Patrol	2.00	1%	\$211,669	1%
2031	Criminal Investigations	8.00	5%	\$1,015,263	7%
2032	Law Enforcement	-	0%	\$163,500	1%
2033	Drug Investigations	1.00	1%	\$34,584	0%
2036	Metro Drug Investigation	1.00	1%	\$134,773	1%
2041	SWAT Team	-	0%	\$46,278	0%
2051	Civil Process/Transport Services	3.00	2%	\$266,191	2%
2056	Radio Communications	20.00	11%	\$1,746,963	11%
2061	Jail	91.00	51%	\$6,834,957	45%
2062	Work Release	1.00	1%	\$0	0%

As the table indicates, based upon both FTE count and the total expenses for 2019, the Jail receives the largest proportion of support from the Sheriff's office. The project team utilized an average between FTE count and 2019 adopted budget support percentage, which results in the Jail receiving approximately 48% of the total Sheriff's expenses for Jail and 0.28% for the Work Release program. This support percentage reflects a decline from the 53% calculated when considering the operations consisted of federal / contracted inmates.

It is appropriate that there is a reduction in departmental overhead support; however, it is expected that this reduction would be minimal, as there is still a significant amount of oversight and support provided to the jail. The following table shows the total expenses for Sheriff Administration and the share attributed to the Jail of its direct expenses based upon local / state inmates only.

Allocation of Sheriff Administration Costs to the Jail

Category	2018	2019
Sheriff Administration Expenses	\$800,992	\$557,507
% of Support to Jail (2061)	48%	48%
Total Allocated to Jail (2061)	\$384,343	\$267,510
% of Support to Work Release (2062)	0.26%	0.26%
Total Allocated to Work Release (2062)	\$2,263	\$1,575
Total Allocated to Overall Jail	\$386,605	\$269,085

As the table indicates, the total Sheriff's administrative cost allocated to the Jail varied between \$357,942 to \$240,422 depending upon the year. The following table shows the comparison between the overhead assessed to the jail based upon federal and local inmate and local inmates only.

Comparison of Departmental Overhead Allocation

Category	2018 Federal + Local / State Overhead	2018 Local / State Overhead Only	2019 Federal + Local / State Overhead	2019 Local / State Overhead Only
Sheriff Overhead	\$428,080	\$386,605	\$297,953	\$269,085
TOTAL	\$428,080	\$386,605	\$297,953	\$269,085

As the table indicates, the total overhead from the Sheriff's Department would decline from approximately \$428,000 to \$387,000 for 2018 and \$298,000 to \$269,000 for 2019. This decline in expenses is approximately \$41,000 and \$29,000 respectively and equates to about a 10% decline in overhead expenses.

In regards to the Countywide overhead calculation, the project team looked at a line item level, to determine the percentage of costs that should be allocated to the local / state inmates. The following table shows by central service category from the Countywide Cost

Allocation Plan, the costs that have been allocated to the jail overall, and the costs that should be attributed to the local / state inmates:

Countywide Overhead Allocation of Jail Expenses based upon Local / State Operations Only

CENTRAL SERVICE:	TOTAL JAIL ALLOCATION	LOCAL / STATE INMATE COST
BLDG USE CHARGE	\$401,531	\$401,531
EQPT USE CHARGE	\$309,093	\$309,093
INSURANCE	(\$33,790)	(\$25,680)
SPEC ACCOUNTING	\$6,427	\$4,885
CENTRAL COMMUNICATIONS	\$70,995	\$70,995
INFORMATION TECHNOLOGY	\$317,890	\$317,890
MAINTENANCE DEPT	\$1,526,609	\$1,160,223
CENTRAL SERVICES	\$6,987	\$6,987
COUNTY ADMINISTRATOR	\$6,875	\$5,844
HUMAN RESOURCES	\$74,423	\$63,260
COUNTY CLERK	\$10,291	\$10,291
COUNTY TREASURER	\$29,509	\$22,427
FINANCE	\$69,970	\$53,177
CORP COUNSEL	\$6,640	\$5,644
TOTAL PLAN ALLOCATION	\$2,803,450	\$2,406,565
ROLL FORWARD	\$297,298	\$255,676
PROPOSED ALLOCATION	\$3,100,748	\$2,662,242

As the table indicates, the total Countywide overhead allocation associated with local / state inmates is approximately \$2.66 million compared to \$3.1 million. This results in a decline of approximately 14% in overhead support from the County due to downsizing of jail operations.

It is important to note that the information from the Cost Allocation Plan is calculated based upon a variety of metrics and information. Therefore, the cost calculation represented above is only meant to be an estimate of the potential reduction in costs. For certain line items such as fixed assets (building and equipment use) or central communications and information technology the number of inmates or staffing level does not necessarily influence the support, as the support is more dependent upon the facility existing and the overall services being provided. Other services such as human resources and corporation counsel were reduced based upon potential reduction in staffing levels.

The estimated calculation is only meant to reflect that with the downsizing of the jail operations due to only local / state inmates there would be a corresponding reduction in countywide overhead support. However, the exact reduction in proposed allocation would be dependent upon how it impacts the different allocation metrics included within the Cost Allocation Plan.

(4) Overall Inmate Rate Analysis

Based upon the direct expenses, revenue offsets, and indirect costs classified, the project team calculated the total costs on per inmate per bed per day basis for local / state inmates only. The following table shows the costs associated with local / state inmates based upon major cost category by year:

Total Direct and Indirect Costs for Local / State Inmate Operations Only

Category	2018 Costs	2019 Costs
Direct Expenses	\$7,939,861	\$6,834,957
Revenue Offset	(\$601,681)	(\$511,500)
Dept OH	\$386,605	\$269,085
Fixed Jail Costs	\$1,561,754	\$1,561,754
Countywide OH	\$1,100,488	\$1,100,488
TOTAL	\$10,387,027	\$9,254,784

As the table indicates, there is a total of approximately \$10.4 million and \$9.3 million in direct and indirect expenses associated with local / state inmates. The project team took this information and calculated a per inmate per rate day based upon a projected average daily population of 151 local / state inmates in 2018 and 174 local / state inmates in 2019. The following table shows this calculation broken out by layer of overhead costs:

Calculation of Rate Per Day Per Bed for Jail Operations for Local / State Inmates Only

Category	Local / State Inmate Rate Per Day Per Bed	
	2018 Rate	2019 Rate
Direct Only	\$133.14	\$99.57
Direct + Jail Fixed Costs	\$161.48	\$124.16
Direct + Jail Fixed + Sheriff Overhead	\$168.46	\$128.39
Direct + Jail Fixed + Dept + Countywide Overhead	\$188.46	\$145.72

As the table indicates, the rate per day per bed varies pretty dramatically between 2018 and 2019. 2019 rates are lower, as there was an increase in the average daily population for local / state inmates, as well as a reduction in overall jail expenses due to the closure of the J-Pod. The following table shows the cost recovery comparison for the local / state inmates.

Comparison of Cost Recovery for Local / State Inmates

Category	Established Rate	2019 Calculated Rate	Associated Surplus / (Deficit)	Cost Recovery
State Rates:				
Total Cost (Direct + Departmental Indirect + Countywide Indirect)	\$51.36	\$145.72	(\$94.36)	35%
Direct + Departmental Indirect Cost + Jail Fixed Costs	\$51.36	\$128.39	(\$77.03)	40%
Direct + Jail Fixed Costs		\$124.16	(\$72.80)	41%
Direct Cost Only	\$51.36	\$99.57	(\$48.21)	52%
Local (County / Municipal) Rates:				
Total Cost (Direct + Departmental Indirect + Countywide Indirect)	\$55.00	\$145.72	(\$90.72)	38%
Direct + Departmental Indirect Cost + Jail Fixed Costs	\$55.00	\$128.39	(\$73.39)	43%
Direct + Jail Fixed Costs		\$124.16	(\$68.16)	45%
Direct Cost Only	\$55.00	\$99.57	(\$44.57)	55%

As the table indicates, based upon the updated calculations, the cost recovery for state / local inmates varies from a low of 35% for state inmates to a high of 55% for local inmates based upon the different types of direct and indirect expenses included.

To provide some additional context, the following table compares the different types of cost recovery levels for state / local inmates with federal inmates and state / local inmates with no federal inmates for 2019.

Category	Local / State Inmates with Federal Inmates	Local / State Inmates Only	Associated Surplus / (Deficit)
Total Cost (Direct + Departmental Indirect + Countywide Indirect)	\$90.16	\$145.72	\$55.56
Direct + Departmental Indirect Cost + Jail Fixed Costs	\$80.54	\$128.39	\$47.85
Direct + Jail Fixed Costs	\$78.08	\$124.16	\$46.08
Direct Cost Only	\$62.27	\$99.57	\$37.30

As the table indicates for all ranges, the cost for local / state inmates increases significantly, if there are no federal or contracted inmates. The significant increase in costs is due to the fact that there is only a minimal reduction in expenses (approximately 25%) but they are spread over a significantly fewer number of inmates.

3 Miscellaneous Fees and Charges

The Dodge County Sheriff's Office contracted with the Matrix Consulting Group to conduct an evaluation of its operations, including a review of its financial operations. The financial analysis along with focusing on the jail rate analysis, also included a review of the Department's Miscellaneous Fees and Charges. The County currently charges a variety of fees associated with records request, civil processes, booking, false alarms, and other potential fees for service. This chapter provides the results of the cost of services analysis conducted by the project team. The following subsections provide an overview of the current fee structure, the methodology utilized by the project team, the total cost per unit calculated, and legal regulations associated with the fees for service.

1 Current Fees

As discussed above the County currently charges for a variety of services provided by the Sheriff's Office. The following table shows the list of current fees and charges assessed by the Sheriff's Office:

List of Current Fees Charged by County

Fee Name	Current Fee
Records Fees:	
Police Reports - per page (min \$2)	\$0.25
Audio CD Recording	\$15.00
Photo CD	\$15.00
Video DVD	\$15.00
Record Location Fee	\$50.00
Civil Process Fees:	
Service Fee - per attempt	\$65.00
Service Fee - for additional defendants at the same address	\$30.00
Service Fee - for additional defendants at the different address	\$65.00
Sheriff's Sale Posting Fee	\$75.00
Sheriff's Sale Fee	\$75.00
Writ of Replevin and Execution Against Property Fee	\$75.00
Writ of Restitution and Writ of Assistance Fee	\$75.00
Jail Fees:	
Booking Fee - per inmate	\$25.00
Huber Inmate Fee - per week	\$105.00
False Alarm Fees:	
1st Response	\$0.00
2nd Response	\$15.00
3rd + More Responses	\$25.00

As the table indicates, there are several categories of fees charged by the County. Some of these fees are set by State Statute and others are included in the County's municipal code.

2 Cost Analysis Methodology

There are two different methodologies that can be utilized to calculate the full cost for fees for service – Top Down and Bottom Up. The following points provide a brief overview of the two different types of methodology:

1. **Top Down:** This methodology assumes that all of the expenses associated with a specific Fund, Department, Division, or Program is fee-related and the costs have to be apportioned to fees based upon the annual percentage of effort and workload associated with the different fees for service.
2. **Bottom Up:** This methodology determines for each fee line item the total amount of time spent on a position by position basis for staff time and the fully burdened hourly rate associated with that staff position.

As the above statements demonstrate the top down approach is typically more commonly associated with programs and divisions whose primary focus is fees for service. As the Sheriff's primary focus is public safety and jail operations, the project team utilized the Bottom Up Methodology. Additionally, the Bottom Up approach is considered to be the most defensible approach as the cost is based directly on the time spent associated with each activity on a per unit basis, rather than the cost being based upon the total expenses and the number of records or bookings processed.

The bottom up approach utilizes the calculation of several different cost components to determine the full cost of a service. The components of a full cost calculation are typically as follows:

Cost Components for Full Cost Calculation

Cost Component	Description
Direct Cost	Salaries, benefits and direct departmental expenditures.
Departmental Overhead	Division or Departmental administration / management and clerical support.
Countywide Overhead	County costs associated with central services such as payroll, human resources, budgeting, County management, etc. Calculated by the County through a separate study.

The general steps utilized by the project team to calculate the full cost associated with a fee for service is to:

- Develop time estimates for each service included in the study; and
- Calculate fully burdened hourly rates by position, including direct & indirect costs;

One of the key study assumptions utilized in the “bottom up” approach is the use of time estimates for the provision of each fee related service. Utilization of time estimates is a reasonable and defensible approach, especially since experienced staff members who understand service levels and processes unique to the City of Fort Lauderdale developed these estimates.

The project team worked closely with staff in developing time estimates with the following criteria:

- Estimates are representative of average times for providing services. Estimates for extremely difficult or abnormally simple projects are not factored into this analysis.
- Estimates reflect the time associated with the position or positions that typically perform a service.
- Estimates are reviewed by the project team for “reasonableness” against their experience with other agencies.

The Matrix Consulting Group agrees that while the use of time estimates is not an accurate science, it is the most reasonable and defensible methodology for setting a standard level of service for which to base a jurisdiction's fees for service.

All cost of service analyses represent a snapshot in time. For purposes of this analysis, and calculating the fully burdened hourly rate, the project team utilized the FY 2019 Adopted Budget for the Sheriff's Office. Utilizing budgeted expenditures for cost of service is a standardized practice as these costs are reflective of current and future costs, rather than the prior year's actual expenses.

The fully burdened hourly rate calculated by the project team consists of the following three cost components:

1. **Direct Costs:** The direct costs associated with a position or fee are reflective of three items: salaries, benefits, and productive work hours. The project team obtained all three components of this calculation from the County's payroll system for all positions within the Sheriff's Office. The payroll information not only identified the base pay, and additional pay for each position, but also the total hours worked for which the employee received their base pay. The total hours worked was reflective of the productive or billable hours for that employee.
2. **Departmental Overhead:** The second cost component critical for the development of a fully burdened hourly rate is the departmental overhead. The departmental overhead consists of three components: additional personnel costs, services and supplies, and supervisory support. The additional personnel costs are reflective of items such as costs associated with pension costs, drug testing,

uniform allowance, and overtime that are not captured in the benefits calculation. The services and supplies cost component is reflective of costs associated with professional services, meals, vehicles, internal service charges, etc. The supervisory support is reflective of overhead provided by clerical staff, Chief Deputy, and the Sheriff.

It is important to note that where appropriate, the project team excluded certain expenses, which should not be borne by fees for service as they have no direct correlation to either the position(s) performing the service and / or to the service itself. Some examples of excluded costs include: overtime expenses, professional services, laundry services, dietary services, healthcare for inmates, shredding services, prisoner transport, K9 mortality insurance, vehicle rentals, and grant expenses.

The exclusion of these expenses ensures that any costs calculated through this analysis are primarily fee for service in nature and as such are defensible.

3. **Countywide Overhead:** The Countywide Overhead is calculated through the County's Cost Allocation Plan prepared internally by the County's Finance department. The costs associated with countywide overhead are reflective of services such as County Counsel, Finance, Human Resources, Maintenance, etc.

Each of these costs components was calculated as an hourly rate and added together to calculate the fully burdened hourly rate for the position. The fully burdened hourly rate was then multiplied by the average time it takes to process each fee for service to calculate the full cost associated with each fee for service.

3 Results of Cost Per Unit Analysis

Based upon FY 2019 budgeted expenditures as well as the time estimates collected by the project team, for each current fee for service, the project team calculated the full cost for each fee for service. As discussed above the full cost of service was calculated based upon the fully burdened hourly rates (direct and indirect costs) and the time estimates. The following table compares by fee, the County's current fee for service, the total cost per unit calculated, and the resulting surplus / (deficit).

Total Cost Per Unit Results Analysis for Sheriff's Office Miscellaneous Fees

Fee Name	Current Fee	Total Cost Per Unit	Surplus / (Deficit) per Unit
Records Fees:			
Police Reports - per page (min \$2)	\$0.25	\$0.45	(\$0.20)
Audio CD Recording	\$15	\$17	(\$2)
Photo CD	\$15	\$17	(\$2)
Video DVD	\$15	\$33	(\$18)
Record Location Fee	\$50	\$67	(\$17)
Civil Process Fees:			
Service Fee - per attempt	\$65	\$157	(\$92)
Service Fee - for additional defendants at the same address	\$30	\$58	(\$28)
Service Fee - for additional defendants at the different address	\$65	\$157	(\$92)
Sheriff's Sale Posting Fee	\$75	\$64	\$11
Sheriff's Sale Fee	\$75	\$147	(\$72)
Writ of Replevin and Execution Against Property Fee	\$75	\$115	(\$40)
Writ of Restitution and Writ of Assistance Fee	\$75	\$115	(\$40)
Jail Fees:			
Booking Fee - per inmate	\$25	\$84	(\$59)
Huber Inmate Fee - per week	\$105	\$169	(\$64)
False Alarm Fees:			
1st Response	\$0	\$166	(\$166)
2nd Response	\$15	\$166	(\$151)
3rd + More Responses	\$25	\$166	(\$141)

As the table indicates, the County is under-recovering for all of its fees for service, except for one fee, the Sheriff's Sale Posting Fee. The over-recovery for the Sheriff's Sale Posting fee is \$11 per unit. The highest under-recovery for the Sheriff's office is associated with the False Alarm Fees. The next section of this report will focus on the state and municipal codes that influence the setting of these fees for service. On a per unit basis, on average, the County is recovering approximately 57% of its total costs for service.

To obtain a better understanding of how these fees for service are broken out based upon the different cost components (direct, departmental, and countywide), the project team broke out the total cost per unit based upon these different cost categories. The following table shows the breakout of the total cost for each fee based upon the direct, departmental, and countywide overhead categories.

Breakout of Total Cost Based Upon Direct, Departmental, and Countywide Overhead Costs

Fee Name	Direct Cost Per Unit	Departmental Overhead Per Unit	Countywide Overhead Per Unit	Total Cost Per Unit
Records Fees:				
Police Reports - per page (min \$2)	\$0.13	\$0.19	\$0.14	\$0.45
Audio CD Recording	\$7	\$6	\$4	\$17
Photo CD	\$7	\$6	\$4	\$17
Video DVD	\$14	\$11	\$8	\$33
Record Location Fee	\$28	\$22	\$17	\$67
Civil Process Fees:				
Service Fee - per attempt	\$79	\$44	\$33	\$157
Service Fee - for additional defendants at the same address	\$28	\$17	\$13	\$58
Service Fee - for additional defendants at the different address	\$79	\$44	\$33	\$157
Sheriff's Sale Posting Fee	\$25	\$22	\$17	\$64
Sheriff's Sale Fee	\$69	\$44	\$33	\$147
Writ of Replevin and Execution Against Property Fee	\$57	\$33	\$25	\$115
Writ of Restitution and Writ of Assistance Fee	\$57	\$33	\$25	\$115
Jail Fees:				
Booking Fee - per inmate	\$39	\$26	\$20	\$84
Huber Inmate Fee - per week	\$72	\$56	\$42	\$169
False Alarm Fees:				
1st Response	\$88	\$44	\$33	\$166
2nd Response	\$88	\$44	\$33	\$166
3rd + More Responses	\$88	\$44	\$33	\$166

As the table indicates, depending upon the fee type the largest proportion of the cost varies between direct cost per unit and departmental overhead per unit. The direct costs or salaries and benefits of the positions working on the fees for service represent on average about 45% of the total cost. The departmental overhead represents on average approximately 31% of the total cost per unit calculated for each fee. The countywide overhead represents on average approximately 24% of the total cost per unit for each fee for service.

It is important to evaluate the fees for service in this context, as it assists the Sheriff's Office, County Finance Department, and Board of Supervisors to set fees to recover the different cost components. For example, if the Sheriff's Office was only interested in covering its direct costs, the following table compares the County's current fee amounts, to the direct cost per unit, and the resulting surplus / (deficit).

Direct Cost Per Unit Results Analysis for Sheriff's Office Miscellaneous Fees

Fee Name	Current Fee	Direct Cost Per Unit	Surplus / (Deficit) per Unit
Records Fees:			
Police Reports - per page (min \$2)	\$0.25	\$0.13	\$0.12
Audio CD Recording	\$15	\$7	\$8
Photo CD	\$15	\$7	\$8
Video DVD	\$15	\$14	\$1
Record Location Fee	\$50	\$28	\$22
Civil Process Fees:			
Service Fee - per attempt	\$65	\$79	(\$14)
Service Fee - for additional defendants at the same address	\$30	\$28	\$2
Service Fee - for additional defendants at the different address	\$65	\$79	(\$14)
Sheriff's Sale Posting Fee	\$75	\$25	\$50
Sheriff's Sale Fee	\$75	\$69	\$6
Writ of Replevin and Execution Against Property Fee	\$75	\$57	\$18
Writ of Restitution and Writ of Assistance Fee	\$75	\$57	\$18
Jail Fees:			
Booking Fee - per inmate	\$25	\$39	(\$14)
Huber Inmate Fee - per week	\$105	\$72	\$33
False Alarm Fees:			
1st Response	\$0	\$88	(\$88)
2nd Response	\$15	\$88	(\$73)
3rd + More Responses	\$25	\$88	(\$63)

As the table indicates, when comparing the Sheriff's Office's direct costs (salaries and benefits and billable hours) to the current fee, the Office is over-recovering for the majority of its services. Other deficits identified are much more minimal in nature such as \$14 dollars associated with service fees or the booking fee. The largest deficit is still associated with alarm fees. On a per unit basis, on average, the Sheriff's office is recovering approximately 132% of its costs.

Similar to the direct cost per unit analysis, the project team developed a similar comparison accounting for Sheriff's Office costs only – direct costs of positions, as well as departmental overhead of services, supplies, materials, insurance, and supervisory support. The following table compares the County's current fee to the direct and departmental cost per unit calculated through the study, and the resulting surplus / (deficit).

**Direct And Departmental Overhead Cost Per Unit Results Analysis for Sheriff's Office
Miscellaneous Fees**

Fee Name	Current Fee	Direct + Departmental Cost Per Unit	Surplus / (Deficit) per Unit
Records Fees:			
Police Reports - per page (min \$2)	\$0.25	\$0.31	(\$0.06)
Audio CD Recording	\$15	\$12	\$3
Photo CD	\$15	\$12	\$3
Video DVD	\$15	\$25	(\$10)
Record Location Fee	\$50	\$50	\$0
Civil Process Fees:			
Service Fee - per attempt	\$65	\$123	(\$58)
Service Fee - for additional defendants at the same address	\$30	\$45	(\$15)
Service Fee - for additional defendants at the different address	\$65	\$123	(\$58)
Sheriff's Sale Posting Fee	\$75	\$47	\$28
Sheriff's Sale Fee	\$75	\$114	(\$39)
Writ of Replevin and Execution Against Property Fee	\$75	\$90	(\$15)
Writ of Restitution and Writ of Assistance Fee	\$75	\$90	(\$15)
Jail Fees:			
Booking Fee - per inmate	\$25	\$65	(\$40)
Huber Inmate Fee - per week	\$105	\$127	(\$22)
False Alarm Fees:			
1st Response	\$0	\$133	(\$133)
2nd Response	\$15	\$133	(\$118)
3rd + More Responses	\$25	\$133	(\$108)

Including the departmental overhead does shift many of the over-recoveries to under-recoveries. There are still a few fees showing surpluses, which range from \$3 to \$28. The deficits are much larger than when just accounting for the direct cost per unit. For example, when accounting for direct costs only the booking fee per inmate deficit was only \$14, whereas once departmental overhead is included the deficit increases to \$40. On average, on a per unit basis, when accounting for departmental overhead, the Sheriff's office is recovering approximately 75% of its costs.

The analysis conducted indicates that the fees for service charged by the sheriff's office range in cost recovery from an average cost recovery of 57% for its full costs to a high of 132% when accounting for direct costs only. The typical cost recovery seen for public safety services varies from 20-50%. The County at 57% cost recovery is higher than the average.

It is the project team's recommendation that the Sheriff's Office in conjunction with the Finance department review the results of this analysis and determine the appropriate fee amount and cost recovery for each fee type. The fee amount being determined should

also be reviewed for context of any state statutes and municipal codes. The next section of this chapter will provide further information regarding any of these fees which are determined and set by the state or municipal code.

Recommendation: The Sheriff's Office and the Finance Department should review the results of the fee study analysis and determine the appropriate cost recovery level target and goal for the agency.

4 Legal Limitations on Fees

The cost of services analysis conducted by the project team was dependent based upon the time it takes to provide a specific service directly. However, in Wisconsin and within the County there are certain provisions that prohibit or impact the Sheriff's Office's ability to change the fee amounts. The following subsections discuss each of these legal limitations on fees by fee category.

(1) Records Fees:

The Wisconsin State Legislature Chapter 19 – General Duties of Public Officials – Subchapter II – Public Records and Properties, Section 19.35 – Access to records; fees, outlines the fees that can be charged associated with development and distribution of public records. The records fees in this section are associated directly with the provision of the sheriff's office reports, photos, audio recordings, video recordings, and locating records.

There are six components of Section 19.35.(3) – Fees that are directly related to the fees for service evaluated in this study. The following language is direct from the Wisconsin state legislature:

*19.35.(3)(a) An authority may impose a fee upon the requester of a copy of a record which may not exceed the **actual, necessary and direct cost of reproduction and transcription of the record**, unless a fee is otherwise specifically established or authorized to be established by law.*

*(b) Except as otherwise provided by law or as authorized to be prescribed by law an authority **may impose a fee upon the requester of a copy of a record that does not exceed the actual, necessary and direct cost of photographing and photographic processing** if the authority provides a photograph of a record, the form of which does not permit copying.*

*(c) Except as otherwise provided by law or as authorized to be prescribed by law, an authority **may impose a fee upon a requester for locating a record, not exceeding the actual, necessary and direct cost of location, if the cost is \$50 or more.***

*(d) An authority may impose a fee upon a requester for the actual, necessary and direct cost of **mailing or shipping of any copy or photograph of a record which is mailed or shipped** to the requester.*

*(e) An authority may provide copies of a record **without charge or at a reduced charge** where the authority determines that waiver or reduction of the fee is in the public interest.*

*(f) An authority may require **prepayment by a requester of any fee or fees imposed under this subsection if the total amount exceeds \$5.** If the requester is a prisoner, as defined in s. 301.01 (2), or is a person confined in a federal correctional institution located in this state, and he or she has failed to pay any fee that was imposed by the authority for a request made previously by that requester, the authority may require prepayment both of the amount owed for the previous request and the amount owed for the current request.*

The project team has bolded certain aspects of the state statute, which are relevant to this analysis. As noted the costs that are directly recoverable as it relates to police reports and photographs are limited to the direct cost of reproduction. The direct cost of reproduction traditionally refers to the costs associated with printing the reports (the cost of the printer, the paper, and the ink), rather than the cost associated with compiling the records. Therefore, the Sheriff's office current fee of \$0.25 is a standardized cost per page for production of public records and should probably remain at that fee amount, rather than increasing the fee amount per page to account for staff time associated with processing the request.

Additionally, the Sheriff's Office should continue to charge for mailing or shipping costs of any records as that is consistent with the state statute. It is recommended that these costs be based upon the actual charges incurred by the office for mailing, rather than setting a predetermined rate, as the rate may change depending upon the distance or type of information being mailed.

As it relates to record location, the Sheriff's Office currently charges \$50 or the direct cost associated with record location as stated per section 19.35.3.c. The statute is very specific to the direct cost associated with the location of the record. As such, the project team recommends, that the County continue to follow its current methodology rather than assessing a flat fee of \$67.

Other provisions in this statute are more policy based and can assist the sheriff's office when determining how and where to set fees. The statute provides the County with the ability to determine if it wants to subsidize these fees and implement fee waivers. The County already publicizes the need for prepayment of records fees if it exceed \$5, which is the majority of its fees (or all of its fees if police reports are more than 20 pages).

Based upon this statute, the project team believes that the only fees, which the County has the ability to change based upon this analysis are the fees associated with photographic, audio, and video reproduction. Even though there is a statute regarding photographic reproduction, it does state to account for the time associated with photographic processing, which would include staff time for finding the record, putting it on the CD and providing it to the requestor. Therefore, the Sheriff's Office should work with the Finance office to review these fees and determine where appropriate to increase these fees to allow for full cost recovery.

Recommendation: The Sheriff's Office and Finance Department should retain the current fee amounts and structure for Police records per page and record location, but should review the fees for photo, audio, and video reproduction to allow for greater cost recovery.

(2) Civil Process Fees:

Similar to the records fees there are provisions in the Wisconsin State Legislature for civil process fees for the Sheriff's office. In the State Legislature, Chapter 814- Court Costs, Fees, and Surcharges, Subchapter II – Court Fees, Subsection 18.70 outlines the fees charged by the Sheriff's office. The following points highlight the key sections of 18.70 related to fees in this section:

- Section 814.70(1) states that *"For each service or attempted service of a summons or any other process for commencement of an action, a writ, an order of injunction, a subpoena, or any other order, \$12 for each defendant or person. If there is more than one defendant or person to be served at a given address, \$6 for each additional defendant or person."*
- Section 814.70(2) states that *"For serving an execution on a judgement demanding payment thereof or other writ not provided for, \$12."*
- Section 814.70(3)(a) states regarding travel costs *"In counties having a population of less than 750,000; \$0.25 cents for each mile actually and necessarily traveled."*
- Section 814.70(9)(a) states regarding sales of real estate *"A fee of \$50, of which \$25 shall be prepaid and non-refundable for all necessary activities of the sheriff in connection with the sale of real estate by the sheriff or other officers, under any judgment or order of court, and making all the necessary papers and notices..."*
- Section 814.70(12) states regarding notices of sale *"For the posting of notices of sale of personal property or posting any other notice and making a return thereon, \$4 for the first posting, and \$2 for each additional posting."*

As these points demonstrate, the Sheriff's office current fees are much higher than those prescribed in the state legislature. However, in addition to Section 814.70, there is an additional section in the state legislature – Section 814.705(1). The following text is taken directly from the state legislature:

814.705.(1) With respect to fees enumerated in s. 814.70 (1), (2), (3) (a) and (b), (4) (a) and (b), and (8):

(a) A county board may establish a higher fee for collection by the sheriff.

(b) A city council may establish a higher fee for collection by the city constable and city police.

(c) A village board may establish a higher fee for collection by the village marshal

and village constable.

(d) A town board may establish a higher fee for collection by the town constable or town police.

(2) With respect to sheriff's fees for the sale of real estate under s. 814.70 (9), the county board may establish a higher fee in an amount not to exceed \$150.

(3) With respect to sheriff's fees for the seizure of property or evictions under s. 814.70 (8), the county board may establish a higher fee in an amount not to exceed the actual costs incurred in performing the seizure or eviction.

As the section above indicates, the County board has the ultimate authority in determining the fee amounts associated with civil process. Therefore, it is the project team's recommendation that based upon this review of the Wisconsin State legislature, the Sheriff's office should meet with Finance staff and determine if it is appropriate to consider increasing or changing any of the civil process fees to allow for greater cost recovery.

Recommendation: The Sheriff's office in conjunction with Finance should review the Civil process fees and where appropriate consider increasing them.

(3) Jail Fees:

There are two types of fees charged by the jail – Booking fee per inmate, and the Huber weekly fee. There are no state statutes that define the fees to be charged by the County as it relates to booking an inmate as well as the weekly rate for Huber Inmates. Wisconsin State statute 303.08 defines the "Huber Law" and what inmates are considered Huber inmates and the privileges provided to those inmates.

Therefore, as there are no specific fee regulations, the project team recommends that the County review its current fees and determine where and how it is appropriate to increase those fees.

Recommendation: There are no state provisions that prevent the changing of booking or Huber fees; as such, the Sheriff's Office and Finance department should review these charges and determine if there is the ability to increase these fees for greater cost recovery.

(4) False Alarm Fees:

False Alarm Fees are typically set and determined within an agency's municipal code. The false alarm fees are labeled as fees; however, they are meant to be punitive in nature and act in the form of penalties. The County's municipal code Chapter 5 – Law Enforcement, Section 5.08 – Minimum Standards for Burglar, Fire, and Holdup Alarms – subsection (8) identifies the fees for answering alarms. The following paragraph includes the text from the municipal code:

Chapter 5.08.(8) FEE FOR ANSWERING ALARMS. There is hereby imposed a fee for law enforcement response to any alarm resulting from the activation of an alarm system except

*when law enforcement finds that an unauthorized person is on the premises, was seen on the premises immediately before the alarm was activated or that there is fresh evidence of forceful entry or attempted forceful entry. **There shall be no fee for the first response in any calendar year, \$15.00 for the second response in any calendar year and \$25.00 for the third and all further responses in that calendar year.** The fee is inapplicable when the alarm is caused by a hurricane, tornado, earthquake, fire or other violent climatic conditions. This fee is imposed whether the Sheriff's Office receives the alarm by direct connection or through an intermediary such as an answering service or modified central station. If the Chief Deputy is notified of the date of the installation of a new alarm system, the fee imposed by this section is waived for a 90-day period from the date of installation. Failure to pay the fee within 30 days of receipt of the bill shall be grounds for immediate disconnect from the system.*

The municipal code not only identifies the specific structure of the fees – 1st response, 2nd response, and 3rd and all other responses, but it also specifies the specific fee amounts. Therefore, while the project team has determined and calculated the average cost associated with responding to a false alarm, any changes to the fee amount would require a change in the municipal code.

Recommendation: Any potential changes to the false alarm fees would require a change in the municipal code. The Sheriff's Office should work with Finance, County Counsel, and the Board to determine if it is appropriate to increase the false alarm fees.

5 Overall Cost of Services Analysis

In summary, the cost of services analysis provided information on a cost per unit basis. The Sheriff's office does not have a specific system through which it tracks the number of police report pages printed, or records issued, service attempts made, etc. As such, the project team was unable to conduct a true comparison of current revenue to the total annual cost associated with these activities.

However, the project team did conduct a comparison of the Sheriff's Office's total revenues to the total expenses. The 2019 Budgeted Expenditures were compared to the 2019 budgeted revenues. The following table shows the 2019 budgeted expenses, the 2019 budgeted revenues, the resulting surplus / (deficit) and overall cost recovery level for the Office.

Overall Financial Analysis for the Sheriff's Office

Category	Amount
FY19 Adopted Revenue	\$6,584,504
FY19 Adopted Budget	\$18,115,918
Surplus / (Deficit)	(\$11,531,414)
Cost Recovery %	36%

The Sheriff's office is projected to have a deficit of approximately \$11.5 million dollars,

when comparing direct revenue sources to the total expenses for the agency. There are certain components of the Sheriff's office, which have a higher cost recovery, for example, when looking at jail related revenues and expenses, the cost recovery is 65% and the deficit is only \$3.1 million.

Overall, the cost recovery level for the office at 36% is within the typical range of 20-50% seen for law enforcement services throughout the country. Law enforcement services are typically heavily subsidized, as their primary directive and function is about serving the public rather than processing fees for service in comparison to other county departments such as building or land use regulations. These public benefitting services are generally subsidized through tax dollars.

4 Analysis of Jail Staffing

This Chapter focuses on the issues, findings, and conclusions related to the current operational approach and staffing plan for the Dodge County Jail and Court Security.

1. Introduction

The Dodge County Jail provides for the secure detention of pretrial and adjudicated inmates that are arrested or held on Dodge County charges and sentences. Subsequently, Dodge County contracts with the U.S. Marshal's Office and Immigration and Customs Enforcement (ICE) agencies to transport and house their inmates. Finally, the jail also houses Huber (Work Release) inmates.

The jail deploys two types of inmate supervision philosophies as a consequence of the physical design: direct supervision and podular remote supervision. Direct supervision refers to the correction officer being stationed inside the housing unit and directly interacting with the inmates. This is the design for Housing Blocks C and D. Podular remote supervision refers to the correction officer being stationed outside of the housing unit and primarily observing inmates outside of the housing unit. Housing Blocks A, B, and H are classified as podular remote.

The staffing needs of the facility has a direct correlation to the housing unit supervision type. Secondly, the type of housing unit, corresponding bed count and inmate classification impact the staffing requirements. While supervision of inmates in each housing unit significantly impacts staffing needs, so do support operations. As such, the following sections will analyze the overall staffing and deployment of jail operations.

It is important to understand recent changes to the jail and its operations over the past few years. In 2018, the County shuttered a separate detention facility that was called the J-pod. J-pod primarily housed Huber inmates and lower classification contract inmates. J-pod consisted of 108 beds and was budgeted 12 staff positions. Upon closure of the J-pod, the County eliminated funding for nine of the 12 positions. While nine positions were defunded, no actual staff were let go from their duties due to numerous vacancies within the Jail division. The main jail operation absorbed J-pod staff into their staffing plan and added three authorized positions to their budget. As a result, the number of staff budgeted and authorized for the Jail Division as a whole decreased by nine positions between 2018 and 2019.

2. Comparative Staffing Assessment

The project team conducted a comparative assessment of jail staffing levels for six surrounding counties and compared them to the Dodge County Jail. It should be noted that staffing comparatives are not an ideal indicator of appropriate staffing levels. Many things can impact ideal staffing levels for a detention system. These items include the

design of the facility (direct supervision, podular remote, linear, etc.), classification of inmates (Huber versus secure), inmate programming levels, courthouse location, video arraignment versus in-person hearings, level of medical service provided in-house, officer shift schedule, officer net annual availability, etc. The operational approach of each facility can significantly impact the number of staff required to operate a jail.

The following table summarizes the findings of the comparative assessment. It should be noted that information from other counties was pulled from their respective websites, budgets, or jail information pages. The number of staff includes detention officers, supervisors, and administrative staff. It excludes contract, medical, or food services staff.

County	Population	Beds (Secure & Huber)	Staff (Excluding Food & Medical)	Bed to Staff Ratio
Columbia	57,358	357	42	8.5
Fond du Lac	103,066	328	63	5.2
Manitowic	79,074	215	42	5.1
Jefferson	85,129	229	46	5.0
Washington	135,693	321	67	4.8
Dodge	87,847	358	87.5	4.1
Waukesha	403,072	659	160	4.1

Dodge County was on the low end for bed to staff ratio. However, they operate a combination of direct supervision and podular remote supervisions housing units, with high number of beds per housing unit (e.g., H-pod).

3. Current Staffing Analysis

In order to successfully analyze the current staffing needs, it is important to understand the current operational philosophy and staffing approach. Front line staff consists of Corporals and Correction Officers who are assigned to 8-hour shifts. Officers work a 4 day on and 2 day off schedule. The jail deploys a fixed post staffing plan that identifies the post that should be staffed on each of the three shifts. The following table presents the current fixed post staffing plan for the jail.

Fixed Post Staffing Plan

Post	1st Shift	2nd Shift	3rd Shift
Master Control	✓	✓	✓
Intake Specialist ¹	✓	✓	✓
Intake Rover ²	✓	✓	
A Block	✓	✓	✓
B Block	✓	✓	
C Block	✓	✓	
D Block	✓	✓	
H Block #1	✓	✓	✓
H Block#2	✓	✓	✓
Rover #1	✓	✓	✓
Rover #2	✓	✓	✓
Rover #3	✓	✓	✓
Rover #4	✓	✓	
Total Post	13	13	8

¹ An additional Intake Specialist post is scheduled for Monday on 1st Shift.

² Intake Rover is not staffed on Saturday and Sunday.

There is a total of 13 posts on first and second shifts and eight posts on third shift. The minimum staffing contingent for first and second shift includes a total of 11 posts and for third shift a total of seven posts. The rover posts are not staffed during shifts when staffing is less than ideal. However, the jail desires to fill all posts on each shift and will utilize overtime to augment minimum staffing levels.

The fixed post staffing plan is comprised of both Corporals and Correction Officers. However, Corporals generally serve as front line supervisors in the facility and are traditionally assigned as the Intake Specialist and Rover. There are generally two corporals per shift. Corporals also have a wide variety of ancillary duties in the facility. These include ensuring that adequate staff are scheduled for each shift, serving as a lead for PREA compliance, training lead, conducting various security checks and walk-throughs etc. Corporals support Sergeants in a variety of administrative and operational roles.

Correction officers are primarily assigned to all posts within the facility and serve as staff leads on a variety of functions. Officer's main role includes the supervision of inmates in the various housing units, medical, recreation, programming, and intake area. Also, an officer staffs Master Control. This post is typically a light duty post for staff, if applicable. Officers are trained to work all posts and their post often changes with each shift. However, the Intake posts are generally staffed by the same group of officers due to the complexity of the post and strict procedures that must be followed.

(1) Analysis of the First and Second Shifts

Based on the current fixed post staffing plan for the first and second shifts, the fixed post staffing plan provides proper coverage for the facility. Three of the four rover positions are generally assigned to A, B, and H Block housing units. Based on the design, classification, and operational philosophy of these units, an additional post is needed to effectively operate the unit. A and B Blocks provide operational challenges due to the podular remote supervision philosophy and the multiple subunits within the Block. Also, these two housing blocks include inmates that are classified as medium, maximum, administrative and/or disciplinary segregation. Some inmates require a 15-minute check and thus require the services of a second officer to perform these duties. The approach of having a dedicated rover for A and B Blocks provides the proper staffing level based on the operational approach.

H Block houses a combination of male and female inmates. Additionally, H Block also houses inmate workers and inmates that are part of the Huber program. This creates several operational challenges. As such, there are two dedicated posts in H Block at all times, and often times the third Rover post is stationed in this housing unit. Based on the various operations of this Block, including the processing of Huber inmates when they return from work release, three Officers are ideal during first and second shifts. The rover officer allows flexibility in processing work release inmates, overseeing inmate visits, screening inmate workers, and assisting in other duties.

The fourth Rover position is considered a facility wide position and does not concentrate on assisting A, B, or H Block, except when requested. The fourth rover position provides relief and support to C and D Blocks, which are direct supervision, assist in Intake, conduct checks in medical and the kitchen. Furthermore, this post will relieve the master control post and escort inmates throughout the facility. This post is critical in providing relief and periodic checks in non-housing units.

Based on the current fixed post staffing plan, a total of 13 posts are assigned to first and second shifts. However, this is not the minimum staffing level for these shifts. Based on the design and operational philosophy of the facility, a total of 13 posts are needed to effectively and efficiently operate the facility. Reducing even one Rover post creates challenges for providing relief to officers and to conduct required inmate checks. This is especially complicated with Sergeants spending limited amounts of time in the jail, and not readily available to provide relief. Sergeants will be discussed in a subsequent section.

When all posts are fully staffed, the number of posts is adequate to properly and securely operate the Jail on the first and second shift.

Of note, the project team reviewed the contracts for federal inmates to determine if contracted inmates required additional workload for line staff. Based on the review of

contracts and other materials related to housing federal inmates, there is a minimum increase in workload. The only thing that increases the workload for officers is to provide federal inmates with five sheets of paper, envelopes, and a pencil each week. This requirement does not impact the staffing needs of the facility. The majority of workload associated with contracted federal inmates is administrative in nature and is completed by Sergeants and the Administrative Team.

Recommendation: The fixed post staffing plan for first and second shift is adequate at 13 corporal/correction officer positions.

(2) Analysis of Third Shift

The number of posts on third shift decreases from 13 to 8. Third shift is between 2200 and 0600 hours. The five posts that are not staffed include Intake Rover, B, C, and D Block Officers, and the fourth Rover. Based on the fact that federal inmates are not booked, transferred, or released on third shift, it is logical to not staff the Intake Rover post, as the number of bookings for local arrests are generally much less. Also, inmate transfers and court proceedings generally occur during first shift. Not staffing the fourth Rover post is logical as well, considering that there are no inmate programs, medical programs, and limited inmate movement during this time.

The posts for B, C, and D Block are not staffed during 3rd shift. The three Rover positions are responsible for conducting scheduled and periodic inmate checks and rotate between the housing units and other areas of the facility. This is critical to ensure the safety of inmates and staff. However, the American Correctional Association and industry best practice indicates that each housing unit should have an officer posted in the unit at all times. As a result, the three housing units should be staffed on third shift. By staffing all housing units, the number of Rovers could be reduced to two in order to provide adequate relief to officers and assist in Intake, if multiple bookings arrive simultaneously. These changes would result in a total of 10 posts for third shift, versus the current number of 8.

The project team recommends maintaining a post in Housing Blocks B, C, and D on third shift. Subsequently, there should be a total of two rover posts on the third shift as well, in order to provide relief to housing officers, assist with inmate checks, and support the Intake Specialist as needed. These recommendations result in the addition of two fixed posts on third shift.

Recommendation: A total of 10 fixed posts is appropriate on third shift. This includes posting an officer in each housing block and maintaining two rover posts.

(3) Analysis of Sergeants

Sergeants are tasked with a variety of administrative duties and serve as the shift supervisor. However, during interviews and confirmed in the employee survey, Corporals generally serve as the first line supervisors, while Sergeants focus more on administrative matters, contracted inmate logistics, personnel issues, and facility wide issues. Due to their administrative duties, they are unable to consistently proactively manage and engage staff at their posts. Currently, there is a total of eight authorized Sergeant positions, with three Sergeants assigned to first and second shifts and two Sergeants assigned to third Shift.

One of the primary tasks completed by Sergeants, especially those assigned to first and second shift is responding to inquiries for federal contract inmates housed in the jail. Additionally, they coordinate the paperwork associated with upcoming federal contract inmate transfers. During discussions with staff, coordination and interacting with the U.S. Marshal's Office and ICE is the primary consumer of a Sergeant's time. This includes answering and responding to emails and phone calls. The time dedicated to handling federal inmate inquiries impacts the ability of Sergeants to be in the jail and engaging with their staff, completing work with their assigned specialties (e.g. training, PREA, etc.). While Sergeants are the shift lead, they are not responsible for ensuring enough staff are scheduled for upcoming shifts, this duty falls to a Corporal who also staffs a post. Additional duties such as training lead, scheduling, PREA compliance, inmate worker oversight etc. occur at the Corporal level versus the Sergeant level, which is not typical.

The impact of responding to federal inmate inquiries is impossible to track, but an alternative approach may be beneficial. Many of the tasks that Sergeants are handling does not require someone with correctional officer training, nor rise to the level of a supervisor. Many of the inquiries are scheduling related and other verification issues for federal partners. These tasks could be handled by a Deputy Secretary position (non-correction officer certified). Transferring these duties to a Deputy Secretary will provide the following benefits:

- Consistency in who primarily responds to these inquiries, as this is currently completed by a total of six Sergeants over two shifts.
- The position work schedule would better correspond with federal partners work hours, which are generally 0800 to 1700 hours, weekdays.
- Allow Sergeants to perform more administrative duties and focus on shift operations versus responding to federal inmate inquiries.
- Shift some administrative duties, such as shift scheduling from the Corporals to Sergeants, which increases staff availability in the jail.

- Utilize Sergeants more proactively to escort the myriad number of auditors, inspectors, and vendors who frequent the jail weekly, monthly, and yearly versus having to reassign other posts or utilize overtime.

The project team recommends the addition of a Deputy Secretary who is primarily tasked with the coordinating and handling of federal inmate movement and inquiries. Allowing the Sergeants to perform more traditional supervisor duties.

Generally, the Jail desires to have two Sergeants working on first and second shifts. However, there are many times when there is only one Sergeant on duty. On third shift there are only two Sergeants assigned, and often there is only one Sergeant on duty. Based on the number of posts in the facility, it is recommended to remain between 10 and 13, and the associated staffing needs to fill each post; two Sergeant posts are warranted for each shift. Based on supervisory spans of control that range between one to between six and nine employees, two Sergeant posts are needed for each shift. The project team recommends two Sergeant posts on each shift.

Recommendations:

Current approaches to Sergeant staffing do not meet span of control best practice ratios. A total of two Sergeant positions should be staffed for each shift.

Many of the duties related to logistics for contract inmates could be handled by an administrative staff member versus a Sergeant.

(4) Analysis of Programs

Programs is comprised of a Corporal and three Correction Officers. The primary roles of Programs staff include inmate classification, administer electronic monitoring program, and coordinate the scheduling of inmate programming and services. Staff assigned to Programs work 8-hour shifts. Staff provide coverage between 0600 and 1800 hours on weekdays. Staff are not assigned to the weekends.

Programs staff coordinate with outside service providers for inmate programs, which include: AA, NA, GED, various worship services and bible studies, English as a second language, basic English, and other relevant educational programs. Programs are available for inmates who are eligible based on their classification, regardless if they are local or contract.

One of the primary tasks for Programs is the completion of classification assessments on all inmates housed in the jail. The project team reviewed the classification criteria and noted it is robust. Subsequently, Programs staff are tasked with investigation and conducting hearings (if applicable) on inmate violations. Hearing appeals are handled by Sergeants and Administration. Additionally, the approach of requiring different uniform

shirt colors is an efficient way for Officers to quickly identify inmates with specific restrictions. The current approach to inmate classification is effective.

The majority of inmates housed in the Jail are contract inmates and thus are held generally for longer time periods. Hence, the number of inmate classifications completed by staff are lower than many local jails with a similar average daily population. Furthermore, due to the robust initial classification and the use of colored shirts to delineate restrictions for line officers, the number of major disciplinary actions required is reduced. The combination of these two items, in addition to inmate programs, indicates a total of four staff dedicated to classification and programs is adequate. The project team recommends no staffing changes for Programs.

Recommendation: Maintain the Corporal and three Correction Officer positions for Programs.

(5) Analysis of Transport

Transport is responsible for transporting federal contract inmates primarily to Milwaukee and Chicago. The Transport team is comprised of 25 part time transport officers. Additionally, Transport is supported by a 0.5 Deputy Secretary who schedules transport trips and staff. During staff interviews, it was indicated that there was no shortage of transport officers available and the pool approach is effective. The project team agrees, this is the most cost-effective approach to transporting contract inmates.

Based on the effectiveness of the current approach and availability of 25 part time staff, the project team recommends no changes. However, based on the use of part time staff, it is important to have a large enough pool to facilitate the daily trips. The Jail should develop a minimum number of part time officers to pull from, to ensure a proper level of service is maintained.

Recommendation: Maintain the current pool of 25 part-time transport officers to conduct the daily contract inmate trips.

(6) Analysis of Overtime

A key indicator of staffing challenges in a jail is related to the amount of overtime that staff work in a given year. Due to the nature of detention operations and minimum staffing levels, overtime is the primary way to meet staffing requirements. The project team analyzed the past three years of overtime expenditures for the Jail.

2016 – 2018 Jail Overtime Expenditures

Year	Actual	Budgeted	% of Budgeted
2016	\$324,410	\$201,692	161%
2017	\$422,467	\$204,187	207%
2018	\$272,506	\$204,187	133%

Overtime expenditures for the jail varied between \$272,000 and \$422,000 over the three year period. Noting that the highest expenditure occurred in 2017, and the lowest expenditure occurred in 2018. In discussion with staff, there were numerous vacancies for the jail in 2016, 2017, and until J-pod was closed in 2018. With the closure of J-pod, their staff were transferred to the main jail. As a result, the jail was at full staff the last quarter of 2018. This was a major contributor to overtime in 2017.

Another indicator of potential overtime issues is the cost of overtime as a percentage of salary and wages. For detention and public safety operations overtime expenditures that are at or above 10% of salary and wages indicates that overtime is excessive (unless extenuating circumstances exist). The following table presents the historic comparison of overtime and salary expenditures for the jail.

2016 – 2018 Overtime and Salary Expenditures

Year	Overtime Cost	Salary Cost	OT as part of Salary
2016	\$324,410	\$3,618,216	9.0%
2017	\$422,467	\$3,707,067	11.4%
2018	\$272,506	\$3,745,375	7.3%

Clearly, 2017 was a challenging year for staff with the amount of overtime worked.

Finally, the project team analyzed overtime expenditures in the first seven months of 2019. With the closure of the J-pod, the jail was operating with nearly all positions filled. Overtime data specific to the jail was requested and was unavailable. However, the Sheriff's Office provided overtime expenditure for the entire Sheriff's Office. Between January 1 and July 31, 2019, the Sheriff's Office spent \$68,897 on overtime (all units). This averages approximately \$9,800 per month for overtime. For the entire year of 2018, the Sheriff's Office averaged \$26,300 of overtime per month, or \$316,000 on overtime annually. Overtime expenditures for the entire Sheriff's Office is down considerably the first seven months of 2019. While specific data for the jail was not provided, lower overtime expenditures for the Sheriff's Office as a whole indicates that the jail's overtime is down significantly as well.

4. Calculation of Correction Officer Net Availability.

When analyzing the staffing need for a detention facility, it is important to calculate the availability of staff throughout the year. A single person is not available to provide

coverage for their post for the total number of hours scheduled to work. Consequently, it is important to calculate net availability to account for variables such as time off for vacation, sick leave, training, and other hours when staff are not available. The project team was provided leave data from calendar year 2018.

The following factors are considered in the net availability calculations:

- **Work Hours per Year** - Total number of scheduled work hours for officers, without factoring in leave, training, or anything else that takes staff away from normal on-duty work. This forms the 'base number' from which other availability factors are subtracted from.

Base number: 1,950 scheduled work hours per year

- **Total Leave Hours** - (subtracted from total work hours per year) Includes vacation, sick, bereavement, jury duty, and holiday leave – anything that would cause a correction officer normally scheduled to work on a specific day to be absent. As a result, this category excludes on-duty training, administrative time, military, and "other" undefined times.

Calculated from data: 353 hours of leave per year

- **On-Duty Training Time** - (subtracted from total work hours per year) The total number of hours spent per year while completing training. The number is based on the average hours officers dedicated to training in 2018, and the use of officers serving as an instructor. Officers are provided 30 hours of training per year.

Averaged: 37 hours of on-duty training time per year

- **Net Availability** - The total number of hours in which officers are actually available to work after accounting for all leave, as well as on-duty training and other time. This is calculated by beginning with the total number of scheduled work hours, and subtracting each of these factors.

Calculated from previously listed factors: 1,560 net available hours per Corporal/Correction Officer.

The following table summarizes the net annual availability calculation.

Net Availability Calculation

Type	Hours
Work Hours Per Year	1,950
Total Leave Hours (Vacation, Sick, Holiday)	353
On-Duty Training	37

Net Availability Per Year**1,560**

Based on net availability it was clear that staff were generally efficient. Security staff were available to work approximately 80.0% of their available hours, which is considered to be efficient.

It should be noted that the project team was unable to separate leave hours by rank. Therefore, the project team will utilize the 1,560 hours of net availability for all classifications.

5. Impact of Net Availability on the Fixed Post Staffing Plan.

The project team incorporated net availability into the recommended fixed post staffing plan in order to determine the staffing needs. This calculation takes into account the staffing recommendations made previously in this report. Incorporating net availability into the staffing plan allows for adequate coverage of posts when staff are absent. The following table shows the staffing plan and calculates the total staffing needs of the jail.

Calculation of Staffing Needs Based on the Recommended Fixed Post Staffing Plan

Position/Post	Relief Req?	Week days	1st Shift	2nd Shift	3rd Shift	# of Days/ Week	# of Hours/ Week	# Hours/ Year	Net Annual Work Hours	Total FTE's Required
Administration										
Administrator (Captain)	No	8				5	40	2,086	n/a	1
Assistant Administrator (LT)	No	16				5	80	4,171	n/a	2
Secretary	No	28				5	140	7,300	n/a	3.5
Total Administration										6.5
Shift Supervision										
Sergeant	Yes		16	16	16	7	336	17,519	1,560	11.2
Deputy Secretary	No	8				5	40	2,086	n/a	1
Total Shift Supervision										12.2
Fixed Post - Corporals/Officers										
Master Control	Yes		8	8	8	7	168	8,760	1,560	5.6
Intake Specialist	Yes		8	8	8	7	168	8,760	1,560	5.6
Intake Specialist (Mon)	Yes		8			1	8	417	1,560	0.3
Intake Rover	Yes		8	8		5	80	4,171	1,560	2.7
A Block	Yes		8	8	8	7	168	8,760	1,560	5.6
B Block	Yes		8	8	8	7	168	8,760	1,560	5.6
C Block	Yes		8	8	8	7	168	8,760	1,560	5.6
D Block	Yes		8	8	8	7	168	8,760	1,560	5.6
H Block #1	Yes		8	8	8	7	168	8,760	1,560	5.6
H Block#2	Yes		8	8	8	7	168	8,760	1,560	5.6
Rover #1	Yes		8	8	8	7	168	8,760	1,560	5.6
Rover #2	Yes		8	8	8	7	168	8,760	1,560	5.6
Rover #3	Yes		8	8		7	112	5,840	1,560	3.7
Rover #4	Yes		8	8		7	112	5,840	1,560	3.7
Total Fixed Post										66.6
Programs										
Corporal	No	8				5	40	2,086	n/a	1
Officer	No	24				5	120	6,257	n/a	3
Total Programs										4

The project team recommends a total of 90.5 positions, including maintaining 6.5 staffed assigned to Administration. In order to maintain two Sergeant posts on each shift, a total of 12 Sergeants are required. This is an increase in four authorized Sergeant positions for the Jail. Additionally, the project team recommends adding a Deputy Secretary position to coordinate the day-to-day inquiries for contract inmates. This is an increase in one authorized Deputy Secretary position for the Jail.

The recommended total of Corporals/Correction Officers required to staff the recommended fixed post staffing plan is 67 positions. This is a decrease of two authorized positions between Corporal and Correction Officers. Currently there are a total of 10 Corporals and 59 Correction Officers authorized for the Jail.

The project team recommends maintaining the four positions dedicated to Programs.

Recommendations:

While the current fixed post staffing plan of 13 for the first and second shifts, and 10 fixed posts for the third shift is adequate, this staffing plan can be met with a total of 67 Corporals and Correction Officers; a decrease of two authorized positions.

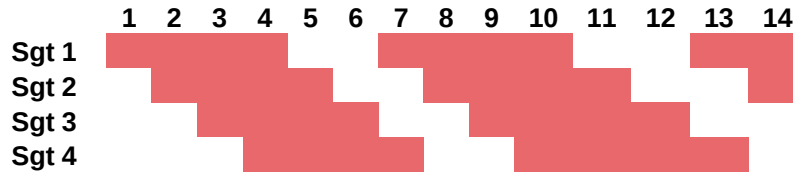
Two Sergeant posts are recommended for each shift requiring a total of 12 Sergeants. This is an increase of four authorized Sergeant positions.

A new position of Deputy Secretary is recommended to support the Sergeants.

6. Alternative Scheduling Approaches for Sergeants

Based on the recommendation of 12 Sergeant positions, the project team analyzed alternative approaches to scheduling Sergeants. Based on the current 8-hour shift schedule, a total of three shifts comprise each day. With a total of three shifts, this would provide a total of four Sergeants to be assigned to each shift.

Based on a previous recommendation, it is important to staff each shift with two Sergeants based on supervisor to staff ratios. Currently, Sergeants work a 5 day on / 3 day off shift. In order to better balance the schedule consideration should be given to a 4 day on / 2 day off schedule. This approach would ensure that two Sergeants are assigned each day and in the event of leave / absence other Sergeant may be able to flex their schedule by one day to cover leave on the three days each week where only two Sergeants are assigned. The following is an example of days scheduled (shaded) over a two week period.

Sergeant Work Schedule Example**7. Analysis of 12-Hour Shift Schedule**

As part of this study, the project team analyzed alternative scheduling approaches and their potential staffing impacts. Correction Officers currently work an 8-hour shift schedule. Alternatively, the project team examined a 12-hour shift schedule for correction officers. A 10-hour shift schedule was not considered due to the inherent inefficiencies of this schedule for jail operations.

A 12-hour shift schedule provides several benefits for staff including the possibility of every other weekend off (Pitman Schedule), fewer number of days worked consecutively, employees working with the same colleagues each shift, etc. There are several disadvantages for 12-hour shifts including: generally, 84 hours worked every two weeks which may create overtime / comp time issues, challenges associated with working overtime before or after shifts, increased challenges with scheduling in-service training, due to only two shifts working for a day there are limits to the number of posts that can be unstaffed on the night shift. These are just a few of the advantages / disadvantages of the 12-hour shift when compared to the current 8-hour shift.

Based on the increase number of hours scheduled to work for a 12-hour shift, net annual availability was recalculated.

12 – Hour Net Availability

Type	Hours
Work Hours Per Year	2,190
Total Leave Hours (Vacation, Sick, Holiday)	353
On-Duty Training	37
Comp Time For 12-hour shift	104
Net Availability Per Year	1,696

For the 12-hour Pitman Schedule, staff's net availability is 1,800 hours per year. This calculation assumes that staff will earn comp time for hours in excess of 80 hours every two week pay period. It was assumed that four hours of comp time would be earned every two-week pay period.

Calculation of Staffing Needs Based on the 12 – Hour Shift Schedule

Position / Post	Relief Req?	Week days	1st Shift (Days)	2nd Shift (Nights)	# of Days Per Week	# of Hours Per Week	# Hours Per Year	Net Annual Work Hours Per Year	Total FTE's Required
Administration									
Administrator (Captain)	No	8			5	40	2,086	n/a	1
Assistant Administrator (LT)	No	16			5	80	4,171	n/a	2
Secretary	No	28			5	140	7,300	n/a	3.5
Total Administration									6.5
Shift Supervision									
Sergeant	Yes		24	24	7	336	17,519	1,696	10.3
Administrative Assistant	No	8			5	40	2,086	n/a	1
Total Shift Supervision									11.3
Fixed Post - Corporals / Officers									
Master Control	Yes		12	12	7	168	8,760	1,696	5.2
Intake Specialist	Yes		12	12	7	168	8,760	1,696	5.2
Intake Specialist (Mon)	Yes		12		1	12	626	1,696	0.4
Intake Rover	Yes		12		5	60	3,128	1,696	1.8
A Block	Yes		12	12	7	168	8,760	1,696	5.2
B Block	Yes		12	12	7	168	8,760	1,696	5.2
C Block	Yes		12	12	7	168	8,760	1,696	5.2
D Block	Yes		12	12	7	168	8,760	1,696	5.2
H Block #1	Yes		12	12	7	168	8,760	1,696	5.2
H Block#2	Yes		12	12	7	168	8,760	1,696	5.2
Rover #1	Yes		12	12	7	168	8,760	1,696	5.2
Rover #2	Yes		12	12	7	168	8,760	1,696	5.2
Rover #3	Yes		12	12	7	168	8,760	1,696	5.2
Rover #4	Yes		12	12	7	168	8,760	1,696	5.2
Total Fixed Post									64.2
Programs									
Corporal	No	8			5	40	2,086	n/a	1
Officer	No	24			5	120	6,257	n/a	3
Total Programs									4

For a 12-hour shift schedule, the project team recommends maintaining the 13 post assignments on first shift. For the second shift, a total of 12 posts will be required to maintain the current operational approach to operating the facility. The following table shows the staffing plan and calculates the total staffing needs of the jail based on the 12-hour shift and revised net annual availability.

For the 12-hour shift schedule a total of 11 Sergeants, which is an increase in three authorized Sergeant positions than currently budgeted. A total of 65 Corporals and Correction Officer positions are required, which is a decrease in four authorized staffing positions. Overall, for the 12-hour shift schedule a total of 87.5 positions are required based on the recommendations made previously in this report.

Finally, the project team compared the staffing needs for 8 and 12 – hour shift schedules. The results are presented in the following table.

Staffing Needs (8 versus 12 – hour schedule)

	Currently Budgeted	8 - Hour Shift Recommendation	12 - Hour Shift Recommendation
Administration	6.5	6.5	6.5
Shift Supervision	8	13	12
Security	69	67	65
Programs	4	4	4
Total	87.5	90.5	87.5

The 12-hour shift schedule requires three fewer staff than compared to the 8-hour shift schedule. Therefore, the project team recommends the implementation of the 12-hour shift schedule.

Recommendation: Transition security and shift supervisory staff to the 12-hour shift schedule. A total of 11 Sergeants and 65 Corporals / Correction Officers are required. This is an increase of three Sergeant positions and a decrease in four Corporal / Correction Officer positions than current budgeted.

8. Fiscal Impacts of the 12 – Hour Shift Schedule

The operational and staffing analysis conducted for the jail resulted in key staffing changes recommended for the Jail. If the County were to implement these staffing changes, there would be a fiscal impact. The following table shows the proposed staffing expenditure assumptions if the recommendations made in this report are implemented. The project team utilized the Step 4 pay rates and assumed a benefit rate of 35% of annual salary.

Estimated Annual Personnel Cost Changes

Position	Hourly Rate	Annual Salary	Benefit Cost	# of Positions	Total Cost
Correction Officer	\$22.43	\$46,654	\$16,329	(1.00)	(62,983)
Corporal	\$24.75	\$51,480	\$18,018	(3.00)	(208,494)
Sergeant	\$29.40	\$61,152	\$21,403	3.00	\$247,666
Deputy Secretary	\$17.79	\$37,003	\$12,951	1.00	\$49,954
Total Cost					\$26,142

As the table indicates, the total changes in the personnel cost would be approximately \$27,000 for implementing the recommendations made in this report.

9. Review of Current Jail Contracts

The project team reviewed the current jail contracts between Dodge County and various service providers. These contracts included such functions as: commissary; healthcare (including mental health); inmate phones; food services; and contracted beds with the U.S. Marshal's Office. Overall, the project team noted that the contracts were robust and very prescriptive for the types of services provided.

Each contracted reviewed, outlined specific roles and responsibilities for the provider and Dodge County. Compensation and possible financial penalties were outlined in accordance with common industry practices and provided protection for all parties. Current contracts are well written and outline the level of service to be provided to Dodge County and subsequently outline the responsibility of the vendor and county.

The only area of concern for the project team related to the food services contract. The food service contract did not provide minimum staffing levels for the vendor nor prescribed the hours of operation / service. However, during staff interviews no issues were mentioned related to staffing levels or times when staff were in the facility. Furthermore, this contract also referenced the vendor paying the County by check. It is recommended the contract allow payment by electronic means as an alternative payment option, and outline this in the contract as an acceptable payment form. Electronic payment forms are an accepted form of payments in other contracts.

Overall, the contracts reviewed are strong and incorporate appropriate services, define the level of service, staffing levels where applicable, and financial agreements for both Dodge County and the vendor. Minor changes are recommended to the food service contract to incorporate minimum staffing level and electronic payment options.

10. Analysis of Court Security

Court Security is comprised of five part time deputies who provide armed security for the courthouse and operate the public entrance screening station. A minimum of two

deputies are on-duty Monday and Wednesday between 0800 and 1700 hours. Three deputies are staffed the remaining three days of the week between 0730 and 1700 hours.

Court Security utilizes part time deputies to fill their positions. However, on multiple days of the week, there is a need for three deputies, with only five total individuals to pull from. This may create issues as staff may not always be available to work. This issue is further complicated since some deputies working hours are limited due to them being retired, which impacts the number of hours they may work annually. In order to ensure proper coverage is available for Court Security, the pool of part time deputies should be expanded to a minimum of seven. This would likely have minimum financial impact for the County as the number of hours worked would remain the same.

Alternatively, the Sheriff's Office may consider a combination of part and full time staff for Court Security. Currently, one Deputy serves as the primary lead for the Court Security team and is tasked with scheduling the other deputies. As a way to ensure greater consistency in staffing, one position could transition to a full time Court Security Deputy that is augmented by part time staff. This alternative approach would increase the cost of the Court Security team as a full time employee would require employee benefits as part of their employment package.

Currently, Court Security Deputies make \$21.36 per hour with no benefits. Transitioning to a full time Court Security Deputy would cost \$32.85 per hour plus benefits. The \$32.85 rate assumes a Deputy with greater than 54 months of tenure with Dodge County. Utilizing the 35% factor for benefits as utilized throughout this report, the total cost of a 40 hour per week Court Security Deputy would be approximately \$92,200 annually. The cost associated with equivalent part time labor (2,080 hours annually) would be \$44,428 annually. The current approach of utilizing part time staff only is more financially effective.

Recommendations:

Increase the number of part time deputies in the Court Security pool to a minimum of seven.

Alternatively consider transitioning one position to a full time Deputy and augmented by a pool of part time staff. This scenario would cost approximately \$92,200 in salary and benefits annually.

5 Analysis of Patrol (Field Services) Staffing

1. Analysis of Patrol Workload

The following sections provide analysis of patrol workload and other issues relating to the effectiveness of field services.

(1) CAD Analysis Methodology

Our project team has calculated the community-generated workload of the sheriff's office by analyzing incident records in the computer aided dispatch (CAD) database, covering the entirety of calendar year 2018.

For incidents to be identified as community-generated calls for service and included in our analysis of patrol, each of the following conditions needed to be met:

- The incident must have been unique.
- The incident must have first been first created in calendar year 2018.
- The incident must have involved at least one deputy assigned to patrol, as identified by the individual unit codes of each response to the call.
- The incident must have been originally initiated by the community. This is identified using the incident type of the event, which must have sufficiently corresponded to a community-generated event. Call types that could be identified with a high level of certainty as being either self-initiated (e.g., traffic stops) or other kinds of activity generated by the sheriff's office (e.g., directed patrol) have not been counted as community-generated calls for service.
- There must have been no major irregularities or issues with the data recorded for the incident that would prevent sufficient analysis, such as having no unit code or time stamp for the call closure.

After filtering through the data using the methodology outlined above, the remaining incidents represent the community-generated calls for service handled by DCSO patrol units.

(2) Calls for Service by Hour and Weekday

The following table displays the total number of calls for service handled by patrol units by each hour and day of the week:

Calls for Service by Hour and Weekday

Hour	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
12am	81	46	48	66	65	57	75	438
1am	72	39	45	33	50	50	73	362
2am	84	32	39	27	39	44	65	330
3am	45	23	29	30	22	22	48	219
4am	27	30	27	37	20	22	36	199
5am	23	32	36	37	34	46	41	249
6am	28	43	39	38	36	37	32	253
7am	37	59	51	62	47	60	35	351
8am	54	75	70	52	56	65	55	427
9am	53	58	73	62	57	77	78	458
10am	85	60	47	61	75	64	93	485
11am	67	65	69	56	71	66	71	465
12pm	61	71	65	60	72	74	65	468
1pm	66	76	60	61	82	83	85	513
2pm	60	82	74	56	68	77	81	498
3pm	82	81	84	109	77	87	82	602
4pm	95	114	136	111	139	126	117	838
5pm	98	133	114	130	121	121	106	823
6pm	125	109	138	123	109	124	102	830
7pm	91	101	91	105	96	111	85	680
8pm	97	78	70	94	84	91	81	595
9pm	80	74	83	84	76	104	92	593
10pm	57	50	45	59	57	78	104	450
11pm	41	53	50	50	41	66	98	399
Total	1,609	1,584	1,583	1,603	1,594	1,752	1,800	11,525

Call activity spikes sharply during the late afternoon and early evening, with the hours from 4:00PM to 7:00PM having nearly twice the number of calls for service as most of the other hours.

(3) Calls for Service by Month

The following table displays calls for service totals by month, showing seasonal variation as a percentage difference from the quarterly average:

Calls for Service by Month

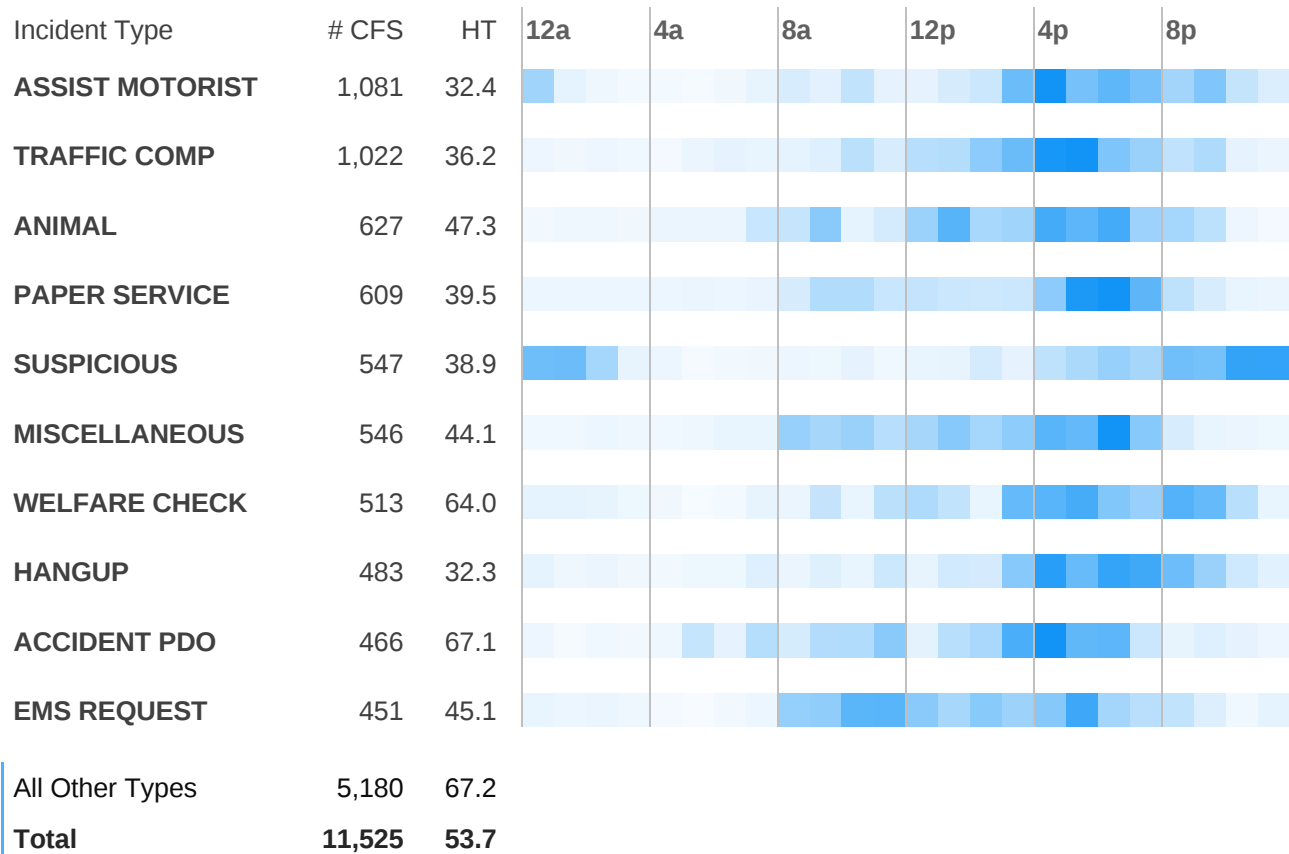
Month	# of CFS	Seasonal +/-
Jan	915	
Feb	790	-9.4%
Mar	906	
Apr	970	
May	1,007	+1.4%
Jun	944	
Jul	946	
Aug	1,082	+4.6%
Sep	987	
Oct	1,098	
Nov	968	+3.4%
Dec	912	
Total	11,525	

Call for service activity has extensive seasonal variation, with colder months have nearly 10% fewer calls occurring. This is not uncommon in jurisdictions with continental climates, with variation in call for service activity typically matching seasonal temperature patterns.

(4) Most Common Types of Calls for Service

The following table provides the ten most common incident categories of calls for service handled by patrol units over the last year, as well as the average call handling time (HT)¹² for each:

¹² Handling time is defined as the total time in which a patrol unit was assigned to an incident. It is calculated as the difference between the recorded time stamps the unit being dispatched and cleared from the incident.

Most Common Call for Service Categories

Matching the chart showing calls for service overall by hour and weekday, almost all of the most common incident types spike dramatically during the 3:00PM to 8:00PM range. This is particularly true for anything related to the roadways, including categories such as “ASSIST MOTORIST”, “TRAFFIC COMP”, and “ACCIDENT PDO”.

2. Analysis of Patrol Resource Needs

Analysis of the community-generated workload handled by patrol units is at the core of analyzing field staffing needs. Developing an understanding of where, when, and what types of calls are received provides a detailed account of the service needs of the community, and by measuring the time used in responding and handling these calls, the staffing requirements for meeting the community’s service needs can then be determined.

To provide a high level of service, it is not enough for patrol units to function as call responders. Instead, deputies must have sufficient time outside of community-driven workload to proactively address community issues, conduct problem-oriented policing, and perform other self-directed engagement activities within the community. As a result, patrol staffing needs are calculated not only from a standpoint of the capacity of current

resources to handle workloads, but also their ability to provide a certain level of service beyond responding to calls.

With this focus in mind, the following sections examine process used by the project team to determine the patrol resource needs of the Dodge County Sheriff's Office based on current workloads, staff availability, and service level objectives.

(1) Overview of the Resource Needs Analysis

An objective and accurate assessment of patrol staffing requires analysis of the following three factors:

- i. The number of community-generated workload hours handled by patrol.
- ii. The total number of hours that patrol is on-duty and able to handle those workloads, based on current staffing numbers and net availability factors (e.g., leave, administrative time, etc.).
- iii. The remaining amount of time that patrol has to be proactive, which can also be referred to as "uncommitted" time.

This study defines the result of this process as, **patrol proactivity**, or the percentage of patrol deputies' time in which they are *available and on-duty* that is *not* spent responding to community-generated calls for service. This calculation can also be expressed visually as an equation:

$$\frac{\text{Total Net Available Hours} - \text{Total CFS Workload Hours}}{\text{Total Net Available Hours}} = \% \text{ Proactivity}$$

The result of this equation is the overall level of proactivity in patrol, which in turn provides a model for the ability of patrol units to be proactive given current resources and community-generated workloads. There are some qualifications to this, which include the following:

- Optimal proactivity levels are a generalized target, and a single percentage should be applied to every agency. The actual needs of an individual agency vary based on a number of factors, including:
 - Other resources the sheriff's office has to proactively engage with the community and address issues, such as a dedicated proactive unit.
 - Community expectations and ability to support a certain level of service.

- Whether fluctuations in the workload levels throughout the day require additional or fewer resources to be staffed to provide adequate coverage.
- Sufficient proactivity at an overall level does not guarantee, based on workload patterns, and deployment schedules, that resources are sufficient throughout all times of the day and week.

Overall, based on the size and rural characteristics of Dodge County, the targeted level of proactivity should be higher than normal. This is in order to reduce the likelihood of a call for service being generated out in an area when all nearby units are tied up on other calls. Given this, DCSO should generally target an overall proactivity level of at least 45-50% as an effective benchmark of patrol coverage. Proactivity is not the only factor to consider, however. Response times are equally critical, as are on-duty staffing levels. These issues will be examined in the subsequent sections.

(2) Patrol Unit Staffing and Net Availability

Before determining availability and staffing needs, it is important to first review the current patrol staffing levels and deployment schedules.

The Dodge County Sheriff's Office follows an 8-hour shift configuration that assigns personnel to three teams, with each shift split between two different off times. In 2018, the period of time from which the CAD data was analyzed, personnel were assigned as follows:

DCSO Patrol Shift Schedule

Team	Start Time	# Sergeants	# Deputies
1st Shift	0700 or 0800	2	10
2nd Shift	1500 or 1600	2	9
3rd Shift	2300 or 0000	2	8
Total		6	27

In 2019, two patrol deputy positions were unfunded, bringing the total number of authorized and funded patrol deputy positions to 25 total.

Additionally, one lieutenant position is authorized and funded for each shift, although one is currently vacant.

While the chart shows the number of deputies that are assigned and scheduled to work, it does not reflect the numbers that are actually on-duty and available to work on at any given time. Out of the approximately 1,947 hours per year that deputies are scheduled to

work in a year (based on an average of the 4-on, 2-off schedule and after excluding overtime), a large percentage of are not actually spent on-duty and available in the field.

As a result, it is critical to understand the amount of time that deputies are on leave – including vacation, sick, injury, military, or any other type of leave – as well as any hours dedicated to on-duty court or training time, and all time spent on administrative tasks such as attending shift briefings. The impact of each of these factors is determined through a combination of calculations made from DCSO data and estimates based on the experience of the project team, which are then subtracted from the base number of annual work hours per position. The result represents the total **net available hours** of patrol deputies, or the time in which they are on-duty and available to complete workloads and other activities in the field.

The table below outlines this process in detail, outlining how each contributing factor is calculated:

Factors Used to Calculate Patrol Net Availability

Work Hours Per Year

The total number of scheduled work hours for patrol deputies, without factoring in leave, training, or anything else that takes deputies away from normal on-duty work. This factor forms the base number from which other availability factors are subtracted from.

Based on the pattern of a repeating 4-on, 2-off schedule, there are approximately 1,947 scheduled work hours per year.

*Base number: **1,947 scheduled work hours per year***

Total Leave Hours (subtracted from total work hours per year)

Includes all types of leave, as well as injuries and military leave – anything that would cause deputies that are normally scheduled to work on a specific day to instead not be on duty. As a result, this category excludes on-duty training, administrative time, and on-duty court time.

*Calculated from DCSO data: **323 hours of leave per year***

On-Duty Court Time (subtracted from total work hours per year)

The total number of hours that each deputy spends per year attending court while on duty, including transit time. Court attendance while on overtime is not included in the figure.

Without any data recording on-duty court time specifically for patrol deputies, the number of hours is estimated based on the experience of the project team.

Estimated: 20 hours of on-duty court time per year

On-Duty Training Time (subtracted from total work hours per year)

The total number of hours spent per year in training that are completed while on-duty and not on overtime.

Without any data recording training time hours for patrol deputies specifically while on regular time, the number of hours is estimated based on the experience of the project team.

Estimated: 60 hours of on-duty training time per year

Administrative Time (subtracted from total work hours per year)

The total number of hours per year spent completing administrative tasks while on-duty, including briefing, meal breaks, and various other activities.

The number is calculated as an estimate by multiplying 90 minutes of time per shift times the number of shifts actually worked by deputies in a year after factoring out the shifts that are not worked as a result of leave being taken.

Estimated: 305 hours of administrative time per year

Total Net Available Hours

After subtracting the previous factors from the total work hours per year, the remaining hours comprise the total *net available hours* for deputies – the time in which they are available to work after accounting for all leave, on-duty training and court time, and administrative time. Net availability can also be expressed as a percentage of the base number of work hours per year.

Calculated by subtracting the previously listed factors from the base number:
1,240 net available hours per deputy

The following table summarizes this calculation process, displaying how each net factor contributes to the overall net availability of patrol deputies:

Calculation of Patrol Unit Net Availability

Base Annual Work Hours		1,947
Total Leave Hours	–	323
On-Duty Training Hours	–	60
On-Duty Court Time Hours	–	20
Administrative Hours	–	305
Net Available Hours Per Deputy	=	1,240
<i>Number of Deputy Positions</i>	<i>x</i>	<i>27</i>
Total Net Available Hours	=	33,468

Overall, deputies combined for 33,468 net available hours in 2018, representing the total time in which they were on duty and able to respond to community-generated incidents and be proactive.

It is important to note that there are *currently* 25 funded patrol deputy positions rather than the 27 that existed during the period of data used in the analysis. The second and third shifts each have one fewer deputy assigned.

(3) Overview of Call for Service Workload Factors

The previous chapter of the report examined various trends in patrol workload, including variations by time of day and of week, common incident types, as well as a number of other methods. This section advances this analysis, detailing the full extent of the resource demands that these incidents create for responding patrol personnel.

Each call for service represents a certain amount of workload, much of which is not captured within the handling time of the primary unit. Some of these factors can be calculated directly from data provided by the sheriff's office, while others must be estimated due to limitations in their measurability.

The following table outlines the factors that must be considered in order to capture the full scope of community-generated workload, providing an explanation of the process used to calculate each factor:

Factors Used to Calculate Total Patrol Workload

Number of Community-Generated Calls for Service

Data obtained from an export of CAD data covering a period of an entire year that has been analyzed and filtered in order to determine the number and characteristics of all community-generated activity handled by patrol deputies.

The calculation process used to develop this number has been summarized in previous sections.

*Calculated from DCSO data: **11,525 community-generated calls for service***

Primary Unit Handling Time (multiplied by the rate)

The time used by the primary unit to handle a community-generated call for service, including time spent traveling to the scene of the incident and the duration of on-scene time. For each incident, this number is calculated as the difference between 'call cleared' time stamp and the 'unit dispatched' time stamp.

In the experience of the project team, the average handling time is typically between 30 and 42 minutes in agencies where time spent writing reports and transporting/booking prisoners is *not* included within the recorded CAD data time stamps.

At 53.8 minutes per call, the average handling time for DCSO patrol units is much higher than the typical norm. This may partly be due to the longer travel times given the size and rural nature of Dodge County.

*Calculated from DCSO data: **53.8 minutes of handling time per call for service***

Number of Backup Unit Responses

The total number of backup unit responses to community-generated calls for service. This number often varies based on the severity of the call, as well as the geographical density of the area being served.

This number can also be expressed as the *rate* of backup unit responses to calls for service, and is inclusive of any additional backup units beyond the first.

*Calculated from DCSO data: **0.29 backup units per call for service***

Backup Unit Handling Time (multiplied by the rate)

The handling time for backup units responding to calls for service is calculated using the same process that was used for primary units, representing the time from the unit being dispatched to the unit clearing the call.

Because calls featuring backup unit responses tend to be more severe, and consequently often require higher workloads for personnel on-scene, the average backup unit handling time can sometimes be near or above the overall average for primary units.

*Calculated from DCSO data: **53.6 minutes of handling time per backup unit***

Number of Reports Written

The total number of reports and other assignments relating to calls for service that have been completed by patrol units, estimated at one report written for every three calls for service. This includes any supporting work completed by backup units.

In this case, the rate has been estimated based on the experience of the project team.

*Estimated/calculated from DCSO data: **0.33 reports written per call for service***

Report Writing Time (multiplied by the report writing rate)

The average amount of time it takes to complete a report or other assignment in relation to a call for service. Without any data detailing this specifically, report writing time must be estimated based on the experience of the project team. It is assumed that 45 minutes are spent per written report, including the time spent by backup units on supporting work assignments.

*Estimated: **45 minutes per report***

Total Workload Per Call for Service

The total time involved in handling a community-generated call for service, including the factors calculated for primary and backup unit handling time, reporting writing time, and jail transport/booking time.

The product of multiplying this value by the calls for service total at each hour and day of the week is the number of hours of community-generated workload handled by patrol units – equating to approximately 16,168 total hours in calendar year 2018.

*Calculated from previously listed factors: **84.2 total minutes of workload per call for service***

Each of the factors summarized in this section contribute to the overall picture of patrol workload – the total number of hours required for patrol units to handle community-generated calls for service, including primary and backup unit handling times, report writing time, and jail transport time.

These factors are summarized in the following table:

Summary of CFS Workload Factors

	Value	%
Total Number of Calls for Service	11,525	
Avg. Primary Unit Handling Time (min.)	53.8	64%
Backup Units Per CFS	0.29	
Avg. Backup Unit Handling Time (min.)	53.6	18%
Reports Written Per CFS	0.33	
Time Per Report (min.)	45.0	18%
Avg. Workload Per Call (min.)	84.2	
Total Workload Hours	16,168	

Overall, each call represents an average workload of 84.2 minutes, including all time spent by the primary unit handling the call, the time spent by any backup units attached to the call, as well as any reports or other assignments completed in relation to the incident.

(4) Calculation of Overall Patrol Proactivity

Using the results of the analysis of both patrol workloads and staff availability, it is now possible to determine the remaining time in which patrol units can function proactively. The result can then function as a barometer from which to gauge the capacity of current resources to handle call workload demands, given objectives for meeting a certain service level.

The following table details the calculation process used by the project team to determine overall proactivity levels – the proportion of time that patrol deputies have available outside of handling community-generated workloads:

Calculation of Overall Patrol Proactivity

Total Patrol Net Available Hours		34,468
Total Patrol Workload Hours	–	16,168
Resulting # of Uncommitted Hours	=	17,300
<i>Divided by total net available hours</i>	<i>÷</i>	33,468
Overall Proactivity Level	=	51.7%

Overall, DCSO patrol units maintain a proactivity level of 51.7%, representing the time available to deputies outside of responding to calls to be proactive and conduct self-initiated activity, as well as all uncommitted time in between handling calls for services.

Proactivity levels can also be displayed by day of week as well, as shown in the following chart:

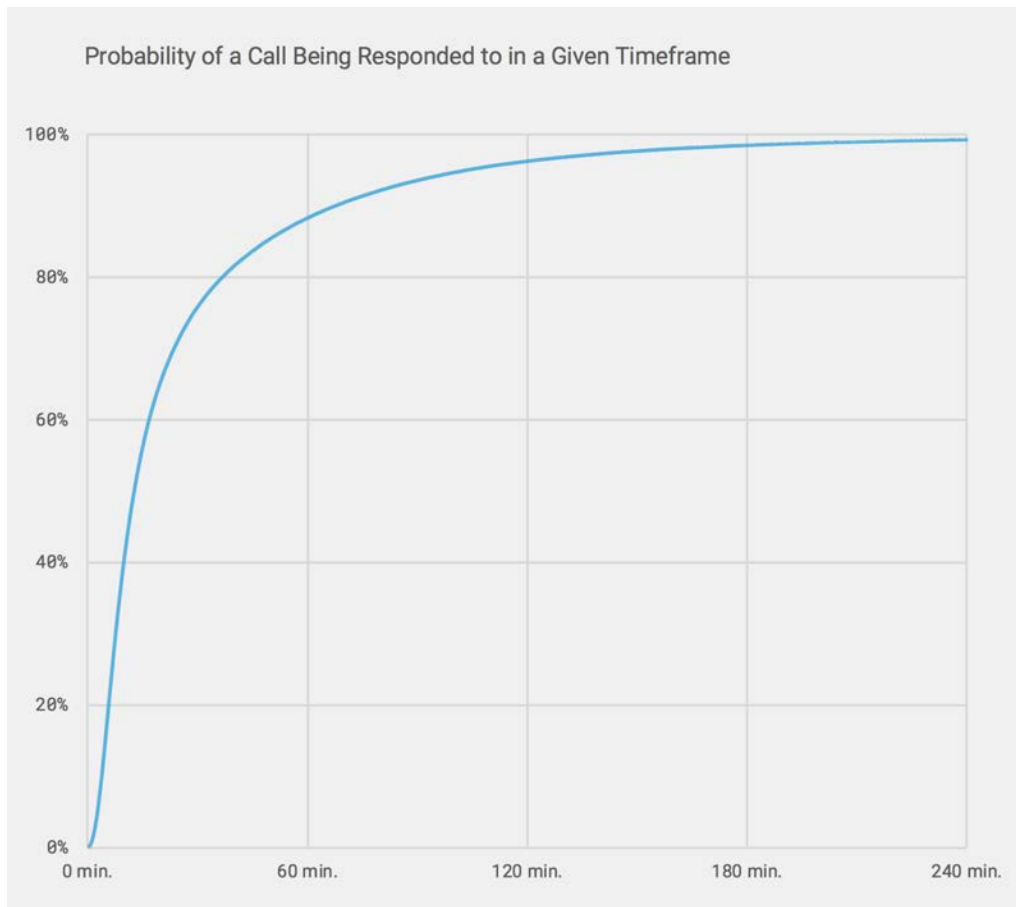
Proactivity by Hour and Weekday (Current Schedule)

Time	# Units	S	M	T	W	Th	F	Sa	Overall
2am–6am	3.7	53%	66%	66%	63%	73%	70%	43%	62%
6am–10am	4.6	73%	55%	64%	59%	64%	61%	66%	63%
10am–2pm	5.3	59%	48%	62%	62%	52%	49%	58%	56%
2pm–6pm	5.0	49%	28%	34%	30%	30%	33%	40%	35%
6pm–10pm	4.8	35%	37%	38%	31%	38%	33%	46%	37%
10pm–2am	4.1	46%	59%	58%	54%	59%	45%	28%	50%
Overall	4.6	53%	48%	53%	49%	52%	48%	47%	52%

Proactivity level rarely fall below 30%, indicating that resources are sufficient to handle workloads at a base level at all times of the day and week. However, this does not present the full picture of patrol availability, however. In a large rural county, response times provide an additional measure from which to gauge whether resources are adequate, particularly by examining the probability that calls are responded to within a given timeframe.

(5) Response Time

It is critical to examine not only typical response times, how response times are distributed. Or rather, how often response time targets are not met. The following chart provides an illustration of this by showing the percentage of calls that are responded to within a certain timeframe:



The chart demonstrates that it is rare for calls for service to be responded to in over two hours, occurring only about 3.7% of the time. Overall, approximately 88% of calls are responded to within one hour.

These findings confirm the analysis of patrol proactivity (uncommitted time), demonstrating the resources are sufficient to respond and handling incoming community-generated calls for service.

Recommendation: Patrol staffing levels are appropriate based on workload and response time factors.

(6) Alternative Shift Schedules

DCSO follows an 8-hour shift schedule that operate on a 4-on, 2-off pattern. Because this pattern is forward rotating, i.e., a rotation is completed every six days instead of seven, a deputy's workdays are constantly changing. If a deputy's first scheduled workday is a Tuesday one week, their first scheduled workday the following week will be on a Monday.

This system has both advantages and disadvantages. From a quality of life perspective, it is generally a positive that all deputies will have some weekend days off, regardless of

whether they are a new employee or an 18-year deputy with seniority. However, because workdays are constantly changing, it is often more difficult for employees to manage arrangements for services such as childcare.

From a standpoint of patrol availability, however, the most significant consequence of the 4-on, 2-off 8-hour schedule is that employees are only schedule to work 1,947 hours per year. This is relatively unusually, with the norm being a 2,080-hour work year in a typical 40-hour workweek. Because of the current 4-on, 2-off 8-hour rotation, patrol deputies are scheduled to work an average of 37.34 hours per week. This lowers the number of work hours per deputy, which ultimately lowers net availability (on-duty hours) and utilization.

There are a number of potential alternatives that could be implemented that would address these deficiencies. Virtually any schedule, be it an 8-hour, 10-hour, or 12-hour schedule that follows a fixed rotation period (regular workdays) would result in 2,080 or 2,190 hours per year.

Many 12-hour schedules operate on 42-hour workweeks using a two-week rotation period. This generally involves a rotation where deputies work three shifts in the first week and four in the next (and vice versa). Some agencies make an adjustment to this pattern in order to fit within a 40-hour workweek. Often times, this is done by having each deputy work four hours less for one shift every two weeks, resulting in an 80-hour biweekly pay period. Shortened workdays are staggered among everyone assigned to the particular shift in order to minimize the impact on daily patrol staffing.

Either way, a 12-hour shift – or an 8-hour configuration with 5x fixed workdays per week – present significant improvements to patrol availability

Impact of Alternative Schedules on Patrol Availability

Schedule Type	Hours/Year	Bonus Availability
Current 8-hour	1,947	—
8-hour, fixed rotation	1,947	—
12-hour with adjustment	2,080	6.8%
12-hour, no adjustment	2,190	12.5%

12-hour systems are particularly advantageous in agencies that operate in more rural service environments, where deputies are often handling fewer calls for service per hour on average and breaks in between calls are common. This allows for concerns over deputy fatigue to be mitigated in part, as deputies may still be handling fewer calls over the course of a shift than a deputy in a metropolitan area agency that has low proactive (uncommitted) time. As a result, the 12-hour shift configuration is particularly feasible, and would be a highly effective option for DCSO to implement. Adding fixed workdays to the

schedule would also potentially result in quality of life implications for many deputies and supervisors assigned to patrol.

Recommendation: Implement a 12-hour shift configuration in patrol with fixed workdays and a two-week rotation period.

3. Analysis of Patrol Self-Initiated Activity

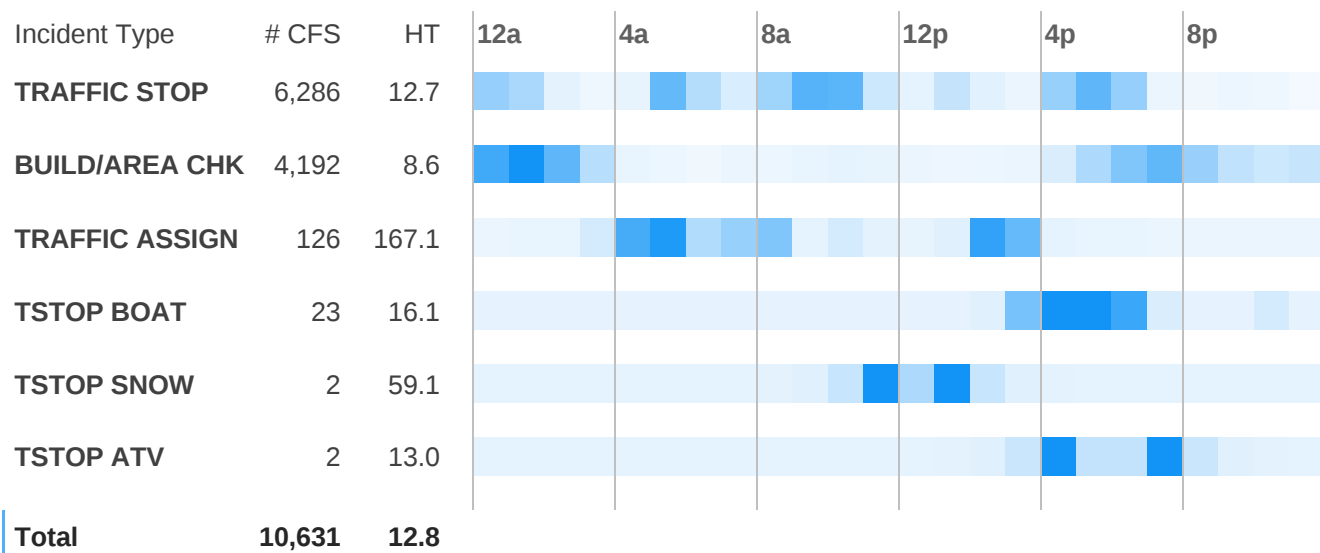
In the analysis of call for service data, self-initiated activity was distinguished from community-generated calls for service primarily by the incident type. These incidents were not included as calls for service in the previous sections, and are completed during the proactive time available to patrol deputies. The following table provides a breakdown of self-initiated incidents by hour and weekday:

Self-Initiated Activity by Hour and Weekday

Hour	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
12am	100	96	114	101	94	90	107	702
1am	80	95	137	114	117	99	132	774
2am	78	50	91	92	84	77	78	550
3am	36	55	54	56	54	57	43	355
4am	32	45	50	66	64	56	27	340
5am	21	87	61	92	104	71	57	493
6am	16	40	74	58	50	51	31	320
7am	37	50	72	65	51	49	29	353
8am	58	38	60	53	62	47	70	388
9am	90	62	75	82	59	53	78	499
10am	99	67	71	70	76	70	85	538
11am	56	51	58	51	60	47	51	374
12pm	56	45	33	48	43	46	50	321
1pm	62	48	54	43	61	40	45	353
2pm	48	46	48	56	68	46	43	355
3pm	52	35	43	41	26	45	51	293
4pm	84	57	72	49	49	89	86	486
5pm	97	82	88	76	58	123	76	600
6pm	69	76	83	83	87	103	97	598
7pm	58	68	64	69	80	87	91	517
8pm	40	53	53	47	44	78	85	400
9pm	45	31	48	40	50	97	81	392
10pm	54	35	44	42	47	67	64	353
11pm	32	33	47	32	34	60	39	277
Total	1,400	1,345	1,594	1,526	1,522	1,648	1,596	10,631

Clear spikes exist during the morning and evening commute hours, as well as just after midnight. Examining the types of incidents that are conducted at these times provides insight into these patterns. Because only a limited selection of incident types were included as self-initiated activity identifiers, the most common types of activity are comprised of these categories:

Most Common Types of Patrol Self-Initiated Activity



The spikes in self-initiated activity during commute times and just after midnight are explained by this chart, which shows building and area checks occurring at a much higher rate from 12:00AM to 3:00AM. Traffic stops of multiple types are also conducted more regularly from 8:00AM to 11:00AM, as well as 3:00PM to 7:00PM.

It is important to stress that this analysis used incident types as the primary means of identifying self-initiated activity, and as a result, less common types of self-initiated activity could be omitted.

4. Patrol Supervision

Ensuring that patrol has adequate supervision is critical to the effectiveness of patrol operations in the field.

Staffing needs for patrol sergeants are able to be measured by span of control ratios, or the average number of deputies that are supervised by a sergeant. Many of the key drivers of sergeant workloads include report review, use of force and pursuit review, and performance evaluations, scale directly with the number of deputies that are assigned to a sergeant. Consequently, the more deputies that are assigned per sergeant, the less time that sergeants are able to be out in the field directly supervising them. In general, no sergeant should supervise more than about 9 deputies.

Moreover, in smaller and mid-size agencies, maintaining adequate spans of control is critical toward ensuring that there is sufficient redundancy or backup options in place of leave, unexpected sickness, injury, and other events that take sergeants away from the field. In these agencies, two sergeants per shift are needed at a minimum in order to cover both sides of the week, in addition to another position – whether a deputy-in-charge position or a lieutenant who can function as a field supervisor – provides the backup necessary to ensure that adequate supervision exists in the field.

DCSO has exactly this in place, as shown in the following table:

Patrol Supervisory and Line Staffing

	Lieutenant	Sergeant	Deputy
1st Shift	1	2	10
2nd Shift	1	2	9
3rd Shift	1	2	7

Counting the sergeants alone, spans of control are extremely low. When a sergeant is absent, the lieutenants can fill in for the sergeant role. This is particularly feasible given how low the spans of control are. The administrative workload of a sergeant supervising four to five deputies on a shift is significantly different from a sergeant supervising ten deputies. Moreover, given the high proactive time and low rate of calls for service per hour, the number of critical incidents requiring a sergeant that occur throughout the day presents less workload for the supervisor on duty than in many agencies. Nonetheless, the workload involved in certain ancillary duties – namely the Crash Investigation Unit – do present issues for field supervision, as detailed in the next section.

5. Crash Investigation Team

Investigation of fatal and severe accidents is conducted by the Crash Investigation team, an ancillary team comprised primarily of one sergeant and one detective. The sergeant is also assigned to a regular patrol shift, while the detective also primarily works in an investigative capacity for other types of cases.

The unit is highly trained, specializing in a variety of techniques, including the use of crash data recorders (CDRs)/electronic control units (ECUs), which allow investigators to create a detailed timeline of the events and factors leading up to the collision. Having become significantly more widespread over the past decade, these devices present transformative impacts to the field of accident reconstruction and motor vehicle collision investigation.

This analysis also requires extensive work to complete. Each CDR download may take as much as 10 hours, in addition to the time spent in the field and back at the station

completing accident reconstruction drawings. Overall, the totality of the unit's workload is significant for an ancillary duty:

Crash Investigation Team Workload Trends

Category	2013	2014	2015	2016	2017	Trend
Follow up Hours	1,032	982	1,436	1,843	2,132	
Assist Other	8	11	13	11	12	
Other Hours	767	814	786	206	233	
Total Hours	1,807	1,807	2,235	2,060	2,377	
CDR Downloads	26	33	48	41	53	

With the focus of DCSO over the past few years being placed on reducing motor vehicle fatalities, the crash investigation team represents a substantial pillar of these efforts. The amount of time involved in completing the investigations is particularly apparent for the patrol sergeant, who is also responsible for regular patrol duties. Given how much workload both patrol and crash investigation duties represent, time is undoubtedly diverted away at the expense of one duty to cover the other. Because of how critical these roles are, it is clear that they should be separated, with the crash investigation sergeant role being transitioned into a full-time position. This change requires adding one additional sergeant to patrol to compensate for the loss of a supervisor.

Recommendation: Assign the Crash Investigation sergeant full time to that role. To compensate for this change, increase patrol staffing by one (1) sergeant.

6. Transport and Civil Deputies

The Transport and Civil units consists of two deputies that are responsible for completing transports, including for emergency detention, and 1 deputy that is responsible for warrant and civil process service. The following table provides the number of civil paper service attempts and transports completed over the past year, as identified by the unit codes recorded in CAD for the incident, as well as the handling time (HT) for each category:

Transport Unit Workload

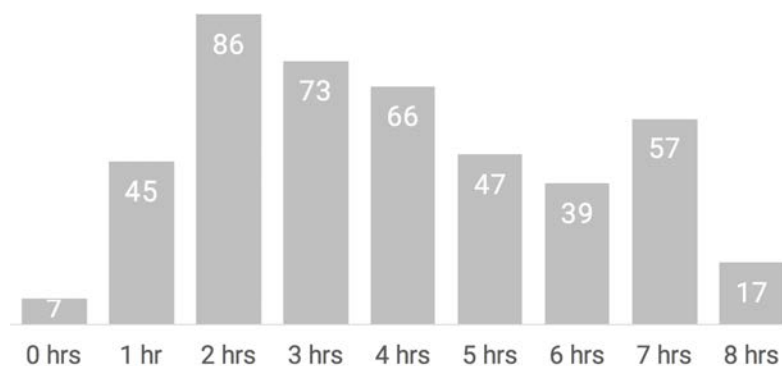
Type	#	Avg. HT
PAPER SERVICE	829	6.7
TRANSPORT	513	232.5

The civil paper service attempts are called out once the deputy is at the location, and so the handling time does not include time spent traveling. Transport handling time does not include loading, but does typically include the return trip. Overall, transports account for approximately 5.5 hours per day, or 1,988 hours per year.

While the staffing of the unit scales primarily with these two workloads, determining needs are not as simple as dividing available hours by the hours of workload. Net availability must be factored in, as transport deputies will take leave and will for other reasons be unavailable to complete their normal duties. Consequently, the unit should be staffed so that there is a level of redundancy, as if a deputy is on vacation for a week, the transports and civil service attempts must still be completed.

Furthermore, the time needed to complete a transport varies significantly, as shown in the following chart:

Distribution of Time Needed to Complete Transports (Rounded)



Regular shifts are 8 hours, meaning that if two or more transports must be completed in a day, it is unlikely that they can be completed by one deputy. As a result, even if the workload itself does not quite justify two positions, the additional position is still required if service level objectives must be met (such as completing transports each day), or if the risk of there being more workload on a particular day than can be handled by one position is great enough. This analysis demonstrates that two positions at a minimum are required in the transport role. Given these considerations, the analysis shows that the current staffing level of 2 transport and 1 civil deputy be maintained.

6 Analysis of Communications and Administrative Support

1. Analysis of Communications

Dodge County Sheriff dispatch provides call taker-dispatch services to 18 municipal law enforcement agencies, 21 fire / EMS and DCSO units. The dispatch center operates 24 hours a day using three primary shifts with two cover shifts for peak call hours. Minimum staffing is three dispatchers except 3am to 7am when minimum staffing is two.

Dispatch is overseeing by a non-sworn Lieutenant who has three shift supervisors (non-sworn sergeants) an Administrative Support Supervisor and Communications Technician as direct reports. Each communications sergeant oversees five communications officers, though the day shift sergeant has a warrants communication officer assigned as well.

The Dodge County Sheriff's Office Dispatch is the PSAP (9 lines) for 18 Law Enforcement and 21 Fire / EMS agencies in Dodge County. Dispatch uses three primary channels with minimum staffing of 3 dispatchers until 3am. Supervisors can also handle calls during peak times. The Communications division reported the following performance metrics for 2018:

- The communications division handled 83,370 calls for service in 2018.
 - 91% of 911 calls received in 2018 were answered in the first 10 seconds, this is a decrease from 2018 when 97.1% were answered in the first 10 seconds
 - 9,913 calls were for Fire / EMS.
 - DCSO deputies were dispatched 11,525 calls for service.
 - Deputies / Officers responded to 73,456 calls for service.
- The unit handles an average of 228 calls per day, which is an average of 9.5 calls per hour (There are typically more during day light hours and fewer after midnight). This is an average of 3 calls per hour per dispatcher.
- The communications unit has minimum staffing of 3 call taker / dispatchers and all supervisors can fill in when there is heavy call volume.
- The communications division exceeds the National Emergency Number Association (NENA) call handling standards of 90% of 911 calls handled within 10 seconds.

The Communications Division is able to exceed NENA call handling standards with current staffing. With supervisors able to assist with call overload during peak times. Dispatchers have collateral duties such as validations that can be done during slow call volume times.

Recommendation: Maintain current staffing

2. Analysis of the Communications Technician

The Communications Technician consists of one full time position that works half time for the Sheriff's Office and half time for others agencies within the county that share the radio system.

The communications Technician is responsible for programing, performing small radio repairs and maintaining radio tower generators. The Technician plays a key part in the maintenance of the radio system.

The Communications Technician is able to keep current with radio repairs and maintenance with current staffing of one FTE.

Recommendation: Maintain current staffing.

3. Analysis of Administrative Support

Communications also includes the support services section of the Sheriff's Office which is managed by the Administrative Support Coordinator and Deputy Secretaries. Administrative support includes: public records, accounts receivable and payable, and property and evidence among other business operation functions.

The Administrative Support Section performs administrative tasks for all sections of the Sheriff's Office. The sections consists of a coordinator and 9.5 Deputy Secretaries. The coordinator is the RMS/ CAD system administrator and does updates to the system and handles opens records requests for audio. The coordinator also assists with property / evidence when needed and does social media updates.

The Deputy Secretaries perform separate administrative tasks that are assigned by specific tasks or job function and are trained to back up each other's positions when needed. The deputy secretaries process financial transactions, civil paper work, accounts payable and receivable, process open records requests, billing, enter citations and warnings into the TRACS system, coordinate court scheduling, produce reports, coordinate paper flow with the court and DA and perform quality control on police reports (NBIRS). They also produce various reports.

Some administrative tasks have work load standards or can be measured by the average time for completion while others have no standard. For example, there are no performance measure for how many accounts payable items can be processed per hour or minimum data entry into the state accident database. In these cases the project team relies on interviews and past studies to identify resource needs. There are performance measures for property and evidence and public records requests based on studies and national associations. The average public records request takes about 10 minutes to complete based on our assessment over 100's of studies while the International Association of Property and Evidence has guidelines on performance measures for various tasks associated with processing property and evidence.

The following sections details the workload of the section.

- The Administrative Support Section processed 13,424 reports 2018.
 - Average of 5 minutes to process a report for code errors and correct field entries.
 - Total time needed to process 13,424 reports is 67,120 minutes or 1,118 hours per year.
- Handled approximately 900 DA requests for dispatch audio with an average 3 day turnaround time.
 - Average of 20 minutes per request.
 - Total time needed to process 900 audio files is 18,000 minutes or 300 hours per year.
- Handled approximately 2400 requests for public records.
 - Average of 10 minutes per request.
 - Total time needed to process 2,400 public records request is 24,000 minutes or 400 hours per year.
- Handled all accounts receivable and payable on time.
- Entered all reports into NBIRS.
- Processed 1,830 items of evidence or property in 2018. Returned 99 items and purged 26 items and submitted 108 forensic items to the lab.

- Average of 15 minutes per item to process (enter into database, mark and place into appropriate storage area).
- Total time needed to process 1,830 items of evidence / property is 27,450 minutes or 457.5 hours per year.
- Average of 20 minutes per item to process (determine if property is releasable, identify appropriate owner, return to owner, and enter disposition into database).
- Total time needed to return 99 items of evidence / property to owner is 1,980 minutes or 33 hours per year.
- Average of 20 minutes per item to process (determine if property is should be purged, verify case status, package for destruction, travel or destroy, and enter disposition into database).
- Total time needed to purge 26 items of evidence / property is 520 minutes or 8.6 hours per year.

The Deputy Secretaries are current on all tasks and able to keep up with assigned tasks with current staffing. Each Deputy Secretary is crossed trained to cover for vacations and other absences.

Recommendation: Maintain current staffing.

7 Analysis of Detectives Staffing

Detectives conduct follow up investigations on cases that are forwarded by deputies and they respond to major incidents including deputy involved shootings, in custody deaths, suspicious deaths and crimes committed in the state-run prisons located within the county. Detectives are overseen by a lieutenant and consists of 8 detectives and 1.5 deputy position. Additionally, detectives include the drug task force unit that includes a detective, a full time deputy and a part time deputy. It should be noted that a second task force deputy position is authorized but not filled.

All detectives are generalists, though some detectives have specialties through training, experience or preference. One detective is assigned cases that are initiated at the state prisons, though that detective can receive other cases as well and other detectives can take cases from the state prisons as back up or when on call. Detectives have other collateral duties as well.

The drug task force can include other agencies in the county, but there are currently no other full-time members.

1. Analysis of Workloads

UCR Part 1 crime trends as reported for Dodge County, portray the most serious crimes which Dodge County detectives provide follow-up investigations on.

	2014	2015	2016	2017	2018
Violent Crime	23	24	26	41	53
Criminal Homicide	1	0	1	0	1
Rape	4	8	5	10	12
Robbery	2	1	2	4	2
Aggravated Assault	16	15	18	27	38
	2014	2015	2016	2017	2018
Property Crime	221	173	177	154	174
Burglary	67	55	68	52	46
Larceny-Theft	142	110	100	102	108
Motor Vehicle Theft	12	8	9	8	19
Arson	0	0	0	1	1

These major crime trends show that overall major crime trends over the past 5 years have changed markedly:

- Violent crime is up 130% from 2014 to 2018.
- Property crime is down 21% from 2014 to 2018 with Larceny-Theft and burglary accounting for the decrease.

Detectives work more cases than Part 1 crimes and are assigned cases with larger community impacts or strings of cases that may not be major, but have an effect on livability. The next section examines detective caseloads.

2. Detectives' Staffing

Detectives reported the following caseloads for 2018:

Detectives	Cases for Year	Average per Detective per Year	Average per Detective per Month
General (6)	673	112	9.3
Prison (1)	114	114	9.5
Total	787	112.4	9.3

The reported caseloads for 2018 are higher than reported in previous years:

- 438 cases reported in 2017
- 517 cases reported in 2016

The evaluation of staffing levels in detectives is based on average caseloads per investigator and the complexity of the typical investigation. In Dodge County approximately 20% of cases are classified as person crimes while approximately 80% would be considered property crimes. There are different performance measures for each classification. When reviewing caseloads for law enforcement agencies the project team uses benchmarks from other agencies and available research as summarized in the following table.

Comparative Measure	Detective Workload Expectations
Active cases assigned to "person" crimes Detectives.	8 to 10 active cases per month based a survey of dozens of law enforcement agencies performed by the Matrix Consulting Group over many years. 'Person crimes' contain many different types of cases with different work requirements, For example, 3 to 5 active cases for complex person crimes such as felony assault (shootings) to include homicides. Domestic Violence (DV) cases vary widely depending on State mandates that result in varied workloads.
Active cases assigned to "property" crimes Detectives (e.g., burglary/theft).	15 to 20 active cases per month based on a survey of dozens of law enforcement agencies performed by the Matrix Consulting Group over many years.
Blended caseloads for 'generalist' Detectives	Research by our firm suggests a blended range of 12-15 cases is appropriate

The project team conducted 'desk audits' of cases assigned in January 2019. These results are shown below.

**Detective Case Audit Results
January 2019**

Detectives	'Open' Cases	Cases under 30 Days Old	Cases 31 to 60 Days Old	Cases 61 to 90 Days Old	Cases over 90 Days Old
General	75	17	24	10	24
Prison	34	22			12

The detectives have an average of approximately 9.3 cases assigned per month however, as noted earlier, they also have collateral duties. Generalist detectives receive a mix of property and person crimes though they tend to more heavily property crime related. At 9.3 cases assigned per month with additional collateral duties detectives are staffed appropriately for the caseloads assigned.

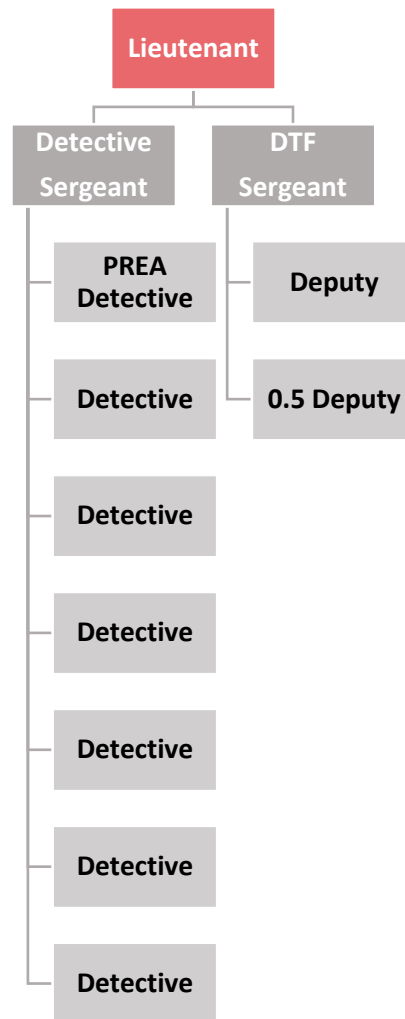
The unit does an effective job at managing the caseload with only 34 cases being active over 60 days with most waiting for lab results or other follow up. There are some cases that are open over a year that could be closed pending additional leads.

There are very few ICAC cases in the caseload (5 pornography cases in 2018), though one detective has a specialty of working sex assault cases. The complexity of ICAC cases would warrant additional training for a detective to work those cases when they occur, but there are not enough cases in the county to justify a full-time detective position for ICAC cases.

3. Management

The Lieutenant in Detectives has a large span of control with 9 direct reports while detective caseloads are within an appropriate range. Adding a sergeant position would reduce the span of control and allow the lieutenant to focus on other tasks and planning.

Adding a sergeant to detectives and converting the detective position in the drug task force to a sergeant, the span of control would be one Lieutenant to two sergeants, with the Detective Sergeant having 7 Detectives and the Drug Task Force Sergeant having 1.5 direct reports from the Sheriff's Office (with another deputy position possible if the unfilled but authorized position is filled). The following is the proposed new organization chart for Detectives:



The new organization would reduce overall spans of control while adding additional support to detectives.

Recommendations:

Add a sergeant position sergeant to detectives.

Assign the Drug Task Force and the new Sergeant position to the Lieutenant and assign 7 detectives to the recommended Sergeant position.

4. Drug Task Force

The Drug Task Force is a multi-agency team. However, there are no other full-time members from other agencies. The task force is responsible for initiating their own cases and responding to other agencies when requested. The Sheriff's Office currently has 1 Detective and 1.5 deputies assigned to the Task Force. The Detective is in effect the supervisor of the unit. Drug investigations can be high risk which requires highly trained and experienced leadership to reduce risk. Though the current detective assigned to the

unit as a supervisor has significant drug investigation experience, they are not a trained supervisor.

The Drug Task Force reported the following performance metrics for 2018:

Activity Type	Cases for Year	Average per Detective per Year	Average per Detective per Month
Buys	34	17	1.4
Search Warrants	17	8.5	.7
Outside Assists	17	8.5	.7

The Drug Task Force shows an average of 2.8 activities per month.

During the course of this study the Chief of Beaver Dam and the Sheriff's office have been in negotiations to reform the Drug Task Force to increase participation. As noted above a detective currently in a leadership role in the drug task force, which is not best practice because of the lack of specific supervisor training.

An alternative to the current Drug Task Force is to modify the current agreement and to have all participating partner agencies assign a number of personnel work hours to the task force based on population size similar to the Jefferson County Drug Task Force Agreement. This would equalize participation noted by specific hours which is helpful to smaller agencies who do not have the budget or personnel to contribute full-time personnel to the team, but would still like to participate. This arrangement would also equalize financial contributions to the Task Force. Under this arrangement, smaller jurisdictions can still participate in the Drug Task Force for set predictable amount that would allow the Task Force to be also have consistent funding and agency participation.

Recommendations:

Convert the Detective Position to a Sergeant Position to lead the Task Force.

Maintain current staffing of 2.5 FTE.

Modify current Task Force Agreement to an agreement similar to the one used in Jefferson County

8 Analysis of Agency Wide Issues

This section of the report will analyze the organizational management of the Sheriff's Office, policy and procedures, and other agency wide issues.

1. Analysis of Fleet Practices

The project team analyzed the current vehicles for all divisions within the Sheriff's Office. Data was provided related to the assignment of vehicles, purchase date, age, and mileage of the current fleet. The following table summarizes the findings by operational area.

Fleet Characteristics

Division	# of Vehicles	Average Odometer Reading	Average Age of Vehicle	% of Vehicles over 100k
Admin	7	42,942	4.9	0.0%
Detectives	7	54,421	4.6	14.3%
Jail	7	249,297	9.3	85.7%
Patrol	32	80,846	3.5	34.4%
School / Fleet	8	171,378	8.3	75.0%
Transport	3	121,952	5.0	66.7%

The following key findings emerged from the analysis:

- Average fleet age fluctuates between divisions. Patrol had on average the newest vehicles. The Jail had the oldest fleet at 9.3 years.
- Administration had the lowest average mileage per vehicle, which is to be expected, especially given the average age of the vehicles. Also, no vehicles had over 100,000 miles.
- Average age and mileage on Detective vehicles fall well within normal ranges, as Detectives generally put less mileage on their vehicles.
- The average mileage for Jail vans is 249,297 miles. Three of the seven vans have in excess of 335,000 miles. Note: this calculation does not include a new transport van that has been purchased but not in service.
- Patrol had a higher than usual average mileage for the average age of their fleet. Indicated that a significant number of their vehicles have very high mileage. 34% of Patrol vehicles had over 100,000 miles and six vehicles (19%) had greater than 125,000 miles. On average, a Patrol vehicle is driven 21,800 miles per year.

- School / Fleet had the highest average mileage (excluding the jail), but is to be expected considering most of these vehicles are spare vehicles.

The Sheriff's Office has a proactive replacement plan for their vehicles. The following table presents the past three years of vehicle purchases.

2017 – 2019 Vehicle Replacements

Year	Vehicles Purchased	Cost
2017	7	\$224,557
2018	8	\$273,748
2019	6	\$207,365

Over the past three years, the Sheriff's Office has averaged replacing seven vehicles each year.

Additionally, the Sheriff's Office has a replacement plan over the next 4-5 years to replace other vehicles in their fleet. This plan averages 7 to 8 vehicle replacements each year. Patrol vehicles are slated to be replaced every 6-7 years with a projected mileage around 150,000 miles per vehicle. Non-patrol vehicles are projected to be replaced every 7-9 years depending on the current vehicle type, mileage, and age.

The project team's analyzed alternative approaches to vehicle replacement cycles. The following points outline industry best practices:

- Replacing front line patrol vehicles every five years or around 100,000 miles.
- Replacing jail transport vehicles every five to seven years, depending on the average annual miles driven. These vehicles should be replaced at approximately 200,000 miles.
- Replacing administrative and detective vehicles every seven years.
- Maintain a 10% reserve ratio of marked patrol vehicles.
- Maintain two reserve unmarked vehicles for administration and detectives.

Incorporating the aforementioned best practices into the vehicle replacement plan for the Sheriff's Office will help reduce the likelihood of significant expenditures related to repairs, maximize returns when disposing of vehicles, provide reliable vehicles for the most critical areas (patrol), and promote proper fiscal planning for purchasing new vehicles. Based on the current replacement plan, it appears the intent is to replace patrol vehicles every 6-7 years and / or around 150,000 miles. This approach is outside industry best practices for front line patrol vehicles. Second, the Sheriff's Office indicated the replacement plans for

Jail transport vehicles is between 400,000 and 500,000 miles. This approach is well outside of common industry practice as described previously. The project team recommends incorporating best practices into the Sheriff's Office vehicle replacement plan, especially related to reducing the replacement threshold for front line patrol vehicles.

Recommendation: Incorporate fleet best practices into the Sheriff's Office replacement plan.

2. Analysis of Sheriff's Office Administration

Like any public function, a sheriff's office needs to be managed as an organization which needs budgeted funds to exist, resources and policies to function effectively internally and externally. The project team evaluated DCSO administrative management through the following on site and subsequent activities:

- Interviews with management and administrative personnel.
- Review of budgeting and personnel practices.
- Review of DCSO policies as these affect operational management.
- Review of personnel-related functions as training.
- Review of finance-related functions as budgeting and contract management.

Many of the findings associated with this assessment are found elsewhere in this report (e.g., contract management and fees).

Overall, the project team found that administrative practices and policies are sound and effective in the Dodge County Sheriff's Office. This is supported by the following points:

- **The Sheriff's Office effectively functions within Dodge County's financial and human resources systems as other county 'departments' do without duplication.** The DCSO functions within the County systems for budgeting and other financial management (e.g., payroll and internal controls), personnel policies and procedures for hiring, promoting, etc. In other counties this can be a major issue leading to parallel staff structures and duplications in processes.
- **The Sheriff's Office has centralized administrative staff so civilian support positions can handle each other's duties as workloads and staff availability change.** Cross training and centralization of reporting within the DCSO is an efficient approach for the Sheriff's Office and the County.

- **All management and many supervisory personnel have 'collateral' duties which contribute to the effective administrative management of the Sheriff's Office.** Small organizations cannot effectively exist without management and supervisory staff functional solely in operational oversight roles. The Dodge County Sheriff's Office effectively utilizes management and supervisory staff in this way. For example, and in addition to the Sheriff, Chief Deputy and Captains who are primary administrative managers:
 - The Lieutenant over Communications and Administration also is responsible for coordinating with Emergency Management and has had lead responsibility for minor projects such as CAD / RMS implementation).
 - The Detective Lieutenant supports the DCSO in policy, human resource issues, including training and recruitment, performs grants' research, writing and reporting.
 - Patrol and jail lieutenants have collateral duties relating to fleet, equipment, and facility issues (e.g., maintenance).
- **The project team reviewed financial and human resources management against 'best practices' for these functions and found no major issues that were not commented on elsewhere in this report.** For example:
 - Internal controls effectively segregate duties and provide effective oversight for cash handling and accrual / use of overtime.
 - As noted above, financial, human resource and other administrative practices effectively function within the County system without significant duplication or independence from County policies and practices.
 - Training for new employees as well as annual in service training meets or exceeds state requirements and generally accepted targets for law enforcement and detention system functions. A management training program exists which is difficult in a small law enforcement agency.
 - Career development approaches are accorded a high value in the DCSO and are reinforced at the highest levels of the Sheriff's Office.
 - Recruiting, testing and onboarding new employees is a shared responsibility for the County and the Sheriff's Office which, while lengthy processes, are not unusually so.

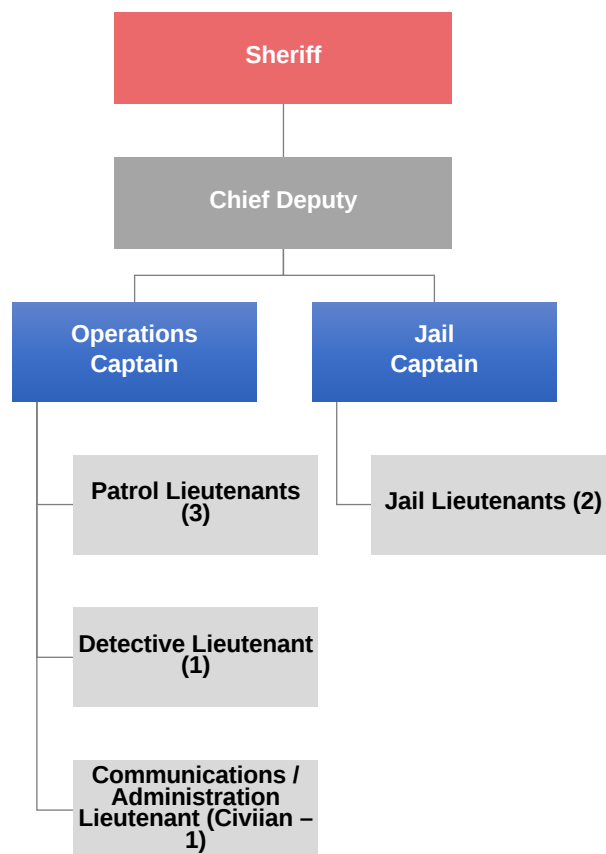
There are always opportunities for improvement, however, and the County and the Sheriff's Office need to continually work to improve the coordination and efficiency of

administrative processes. In many counties, the status of a sheriff as an independently elected constitutional official impedes these goals; this was not found to be the case in Dodge County.

Recommendation: The County and the Sheriff's Office should have regular (e.g., quarterly or annual) reviews of administrative processes to examine opportunities to improve efficiency in these processes.

3. Sheriff's Office Organization

The Dodge County Sheriff's Office is a relatively 'lean' organization from a command staffing perspective. Its basic structure is shown below:



The advantages of this structure are clear:

- The top command structure is limited to four (4) commanders, including the elected Sheriff.
- There are only Captain level positions over the jail and all law enforcement functions, including administrative functions.

- Major responsibilities for operational management are assigned to Lieutenants in the Jail and in Operations (Patrol and Detectives).
- One Lieutenant, over Communications and Administrative Support, is a civilian.
- As noted earlier, all mid management positions and many supervisory positions have collateral responsibilities which positively impact the ability of the DCSO to manage operations as well as prepares these staff for future promotions.

The Chief Deputy, as the 'number two' position in the Sheriff's Office is a key member of this management team. Unlike the Sheriff, the elected official with significant external responsibilities relating to County, regional, state and federal issues, the Chief Deputy in most sheriffs' agencies is more internally focused. This is true in Dodge County too. For example, the Chief Deputy is responsible for the following:

- Supports the Sheriff's Office in all administrative functions and can represent the Sheriff when he cannot attend County or regional meetings.
- Develops and manages the agency budget and expenditures; researches new programs and services.
- Responsible for other special projects (e.g., J-Pod); coordination with State and Federal agencies.
- Oversee the process of policy and procedures review assignments.
- Designee for Open Record Requests and oversees responses.
- Responsible for the management of personnel issues, including training, the process and determinations of internal investigations.

The Chief Deputy has developed a leadership program which he trains law enforcement personnel in Dodge County and throughout the State. In the past year this has included time teaching in Dodge County and elsewhere in the State. It is a laudable program which promotes career development, the development of proactive management skills, focuses on organizational leadership and mentoring. The fact that the Chief Deputy implements and supports this program around the state helps to create perception that the DCSO, though small, is a 'best practice' agency.

There are other advantages – for example, DCSO employees get free slots in the training program when classes are in Dodge County.

It is important to note that this training is provided during time off / vacation hours for the Chief Deputy which is approved by the Sheriff. The project team accessed leadership program training records and time reporting records for the Chief Deputy for 2018 which support that training time was taken as approved vacation time off.

Finally, while this question should be reviewed by legal counsel, the Chief Deputy's involvement in delivering this training does not run counter to ethics and external employment policies of the County and the Sheriff's Office.

As a result of these findings, there is no issue with the Chief Deputy's involvement with leadership training for law enforcement personnel.

Recommendation: The Chief Deputy's involvement in providing training outside of the County on personal time off does not appear to violate policy and has benefits to Dodge County.

Attachment A – Profile of the Dodge County Sheriff's Office

1. Introduction

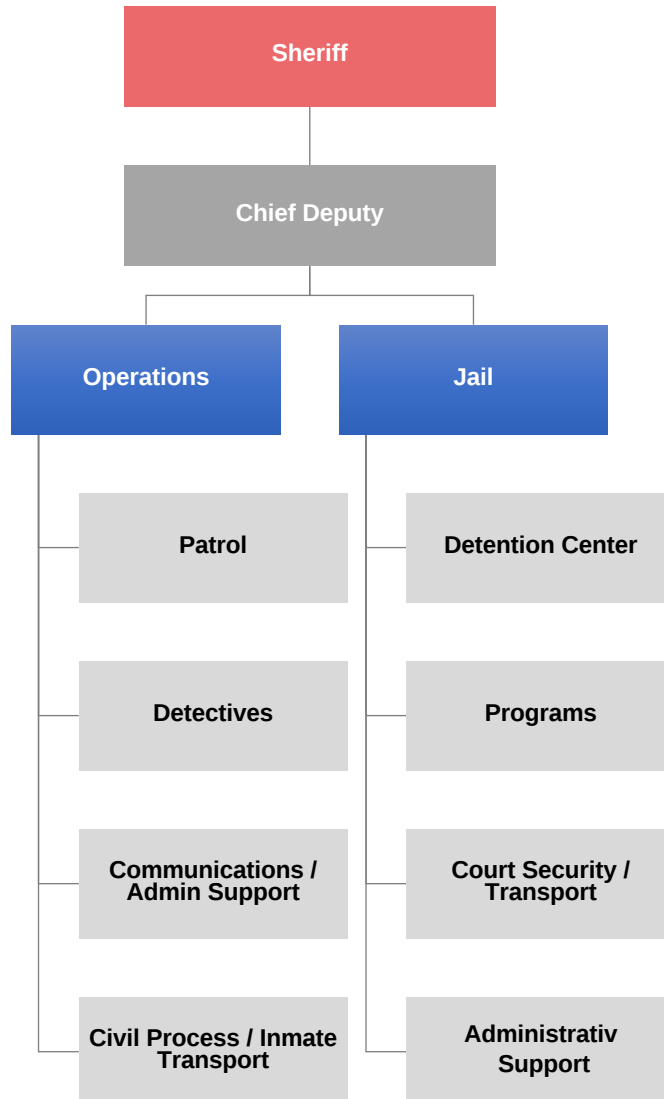
The following descriptive profile outlines the organization, structure, and staffing of the Dodge County Sheriff's Office (DCSO). The information contained in the profile has been developed through a number of interviews conducted within DCSO at all levels of the organization, including managers, supervisors, and line-level staff.

It is also important to note that the primary objective of this profile is to review and confirm our current understanding of the Sheriff's Office. Consequently, no analysis or findings are contained in this document. Instead, the document focuses on outlining the following items:

- The organizational structure of each area of the Sheriff's Office.
- High level descriptions of the main functions and work areas of each DCSO subdivision.
- The authorized (budgeted) and actual (currently filled) number of positions by rank or classification assigned to each unit.
- The roles, objectives, and responsibilities of each unit.

The profile was the first deliverable of this project and it reflects the 'as is' of the DCSO in the winter of 2019. The profile serves as a foundation for our assumptions regarding staffing and current organizational characteristics of the functional areas included in scope of the study.

The following chart is a general functional depiction of the structure of the Dodge County Sheriff's Office.

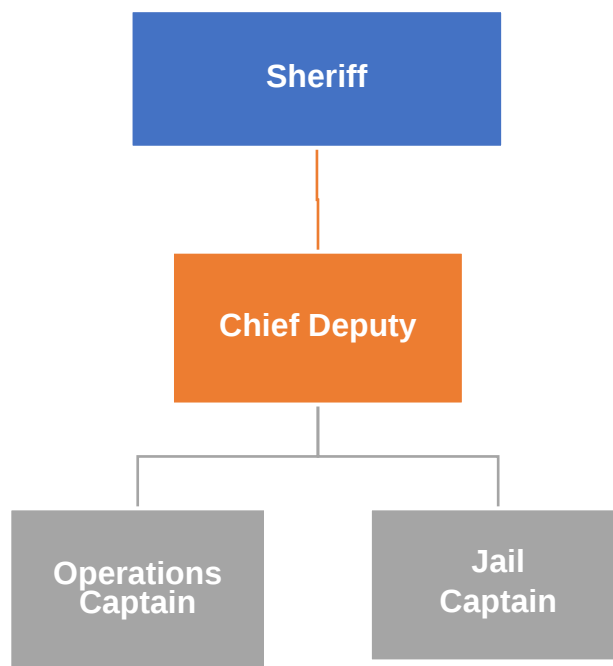
DCSO Organizational Chart

2. Sheriff's Office Administration

The Sheriff provides overall direction, guidance and leadership for the Sheriff's Office. The Sheriff has responsibility for every area of the organization and ensures that all employees perform their jobs in accordance with the overall mission of the Sheriff's Office and in accordance to the established values. Reporting directly to the Sheriff is the Chief Deputy and two Captain-level positions (Operations and Jail).

(1) Organization

The following chart outlines the organization of the Office of the Sheriff:



(2) Staffing and Unit Descriptions

The following table provides the personnel and major tasks of staff for Administration.

Unit/Division	Curr.	Auth.	Position	Unit Description
Sheriff	1	1	Sheriff	• Provides the overall leadership, management, and administration of the Sheriff's Office. • Reviews policies and procedures, goals and objectives. • Performs routine administrative functions in the day to day management of the DCSO. • Attends community events on behalf of the Sheriff's Office. • The Chief Deputy is a direct report.
Chief Deputy	1	1	Chief Deputy	• Supports the Sheriff's Office in all administrative functions. • Provides the overall leadership, management, and administration of the Sheriff's Office. • Develops and manages the agency budget and expenditures; researches new programs and services. • Other special projects (e.g., J-Pod); coordination with State and Federal agencies. • Oversee the process of policy and procedures review assignments; has policies specifically responsible for. • Represents the DCSO and attends County and regional meetings. • Is developing a leadership program for the DCSO and improved management training. • Designee for Open Record Requests and oversees responses. • The Captains are direct reports. • Responsible for the management of Personnel issues, including the process and determinations of internal investigations.

3. Communications / Administrative Support

Dodge County Sheriff dispatch provides call taker-dispatch services to 18 municipal law enforcement agencies, 21 fire / EMS and DCSO units. The dispatch center operates 24 hours a day using three primary shifts with two cover shifts for peak call hours. Minimum staffing is three dispatchers except 3am to 7am when minimum staffing is two.

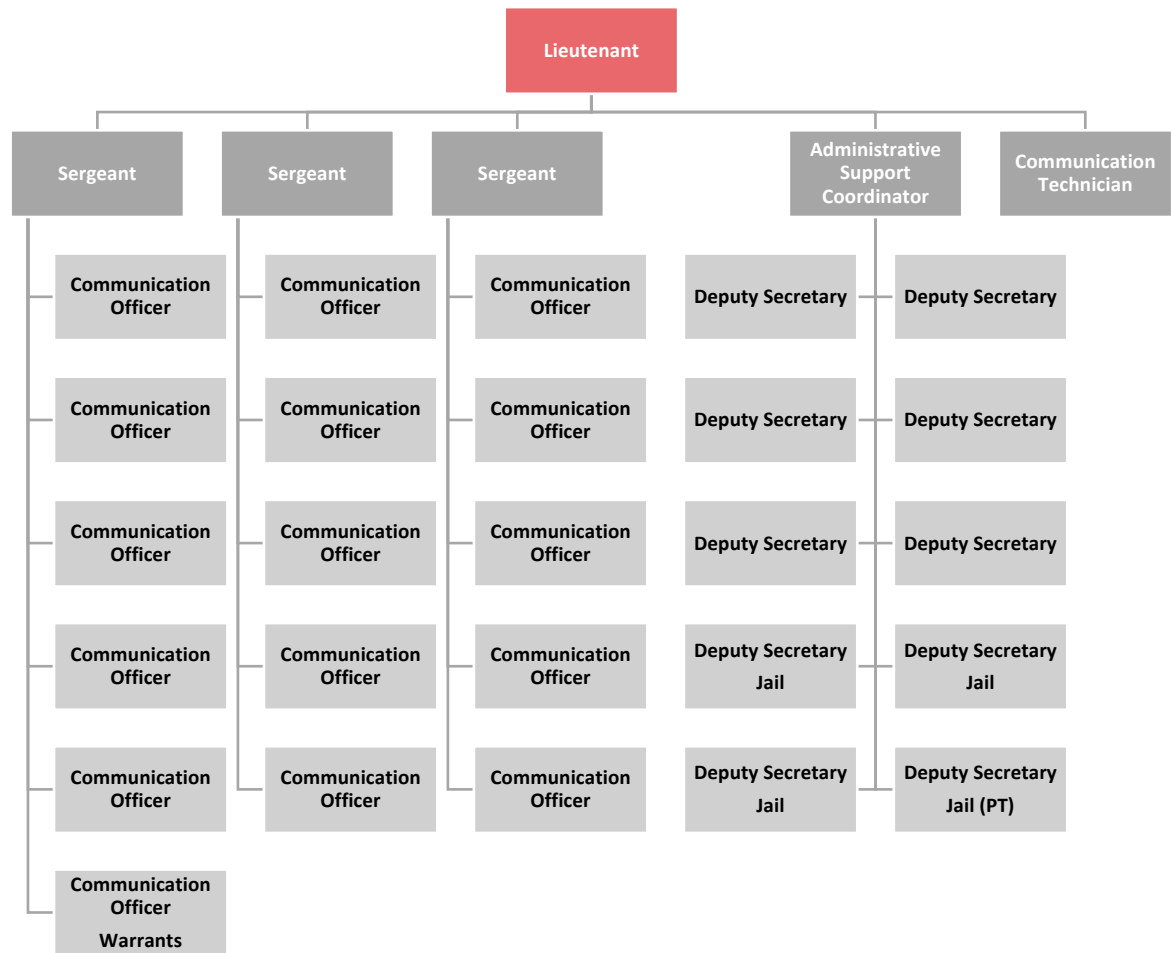
Dispatch is overseeing by a non-sworn Lieutenant who has three shift supervisors (non-sworn sergeants) an Administrative Support Supervisor and Communications Technician as direct reports. Each communications sergeant oversees five communications officers, though the day shift sergeant has a warrants communication officer assigned as well.

Communications also includes the support services section of the Sheriff's Office which is managed by the Administrative Support Coordinator and Deputy Secretaries. Administrative support includes: public records, accounts receivable and payable, and property and evidence among other business operation functions.

The following section of the chapter describes the Communications functionality and staffing levels including administrative support.

(1) Organization

The following chart outlines the organization of the Communications:



(2) Staffing and Unit Descriptions

The following table provides the personnel and major tasks of staff for Administration.

Unit/Division	Curr.	Auth.	Position	Unit Description
Administration	1	1	Lieutenant	- The lieutenant serves as the overall supervisor for dispatch sergeants, the radio technician and all administrative support staff; sets the direction and coordinates these functions. - Coordinates radio and dispatch issues for Federal, State and local agencies. - Coordinates with Emergency Management. - Writes evaluations, coordinates recruitment and hiring. - Handles special projects (e.g., CAD./RMS implementation). - Supervises the Administrative Support Administrator and Communications Sergeants. - Works Monday – Friday 0800-1600.
Dispatch	3 26	3 26	Sergeants Communication Officers	- The sergeants coordinate training, schedule shifts and fill overtime. - Sergeants serve as full time dispatchers. - Dispatchers answer phones, dispatch calls for service, and coordinate other department responses to incidents. - Sergeants and Communications Officers all have axillary duties/ tasks assigned. - Day shift (1st shift) is 7am to 3pm, afternoons (2nd shift) is 3pm to 11pm, Nights (3rd shift) is 11pm to 7am, H-shift is 11am to 7pm and G shift is 7pm to 3am. All communications officers work 8 hour shifts on a 4 on, 2 off schedule. - The warrants position enters and removes warrants, protection orders, stolen property, and missing persons from various databases as they are received or cleared. Also serves as dispatcher when needed.
Administrative Support	1 9.5	1 9.5	Administrative Support Coordinator Deputy Secretary	- The coordinator has 10 direct reports (4 work in the jail). - Lead in administrative processing issues.

Unit/Division	Curr.	Auth.	Position	Unit Description
				• The coordinator is the RMS/ CAD system administrator and does updates to the system and handles opens records requests for audio. • The coordinator also assists with property / evidence when needed and does social media updates. • The Deputy secretaries perform separate administrative tasks that are assigned by specific tasks or job function and are trained to back up each other's positions when needed. • The deputy secretaries process financial transactions, civil paper work, accounts payable and receivable, process open records requests, billing, enter citations and warnings into the TRACS system, coordinate court scheduling, produce reports, coordinate paper flow with the court and DA and perform quality control on police reports (NBIRS). They also produce various reports. • The coordinator also assists with property / evidence when needed and does social media updates.
Comm. Technician	1	1	Communications Technician	• Maintains radio system, repairs radios or coordinates repair with vendor. • Reprograms radios. • Responsible for other jurisdiction's radios as well (by contract-540 hours per year).

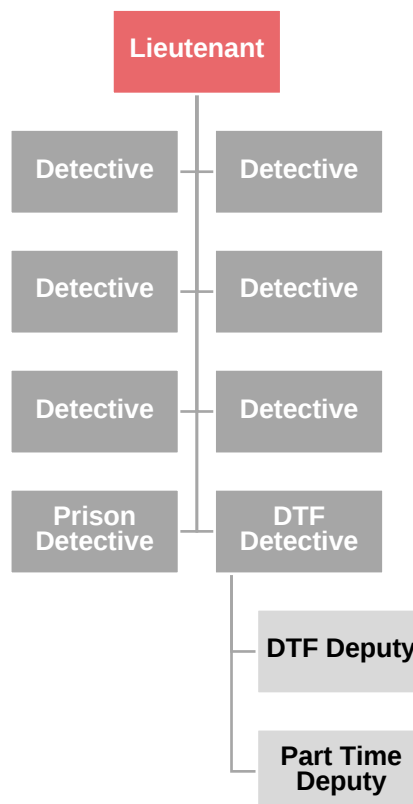
4. Detectives

Detectives conduct follow up investigations on cases that are forwarded by deputies and they respond to major incidents including deputy involved shootings, in custody deaths, suspicious deaths and crimes committed in the state-run prisons located within the county. Additionally, detectives include the drug task force unit that includes a detective, a full time deputy and a part time deputy. All detectives are generalists, though some detectives have specialties through training, experience or preference. One detective is assigned cases that are initiated at the state prisons, though that detective can receive other cases as well and other detectives can take cases from the state prisons as back up or when on call. The drug task force can include other agencies in the county, but there are currently no other full-time members.

Detectives are managed by a lieutenant and consists of 8 detectives and 1.5 deputy position. This section of the chapter describes the detective's unit functionality and staffing levels.

(1) Organization

The following chart outlines the organization of the Detectives:



(2) Staffing and Unit Descriptions

The following table provides the personnel and major tasks of staff for Detectives. The "Curr." column displays the number of currently filled positions, while the "Auth." column provides the number of authorized (funded and budgeted) positions. Positions that are unfunded are not shown.

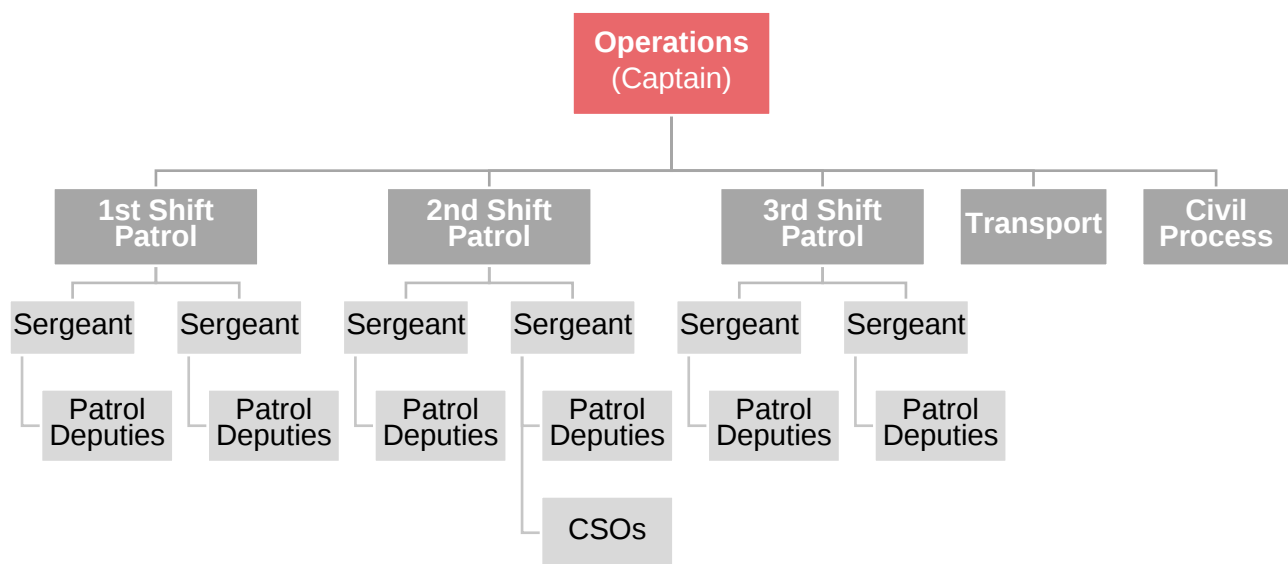
Unit/Division	Curr.	Auth.	Position	Unit Description
Administration	1	1	Lieutenant	- The Lieutenant is responsible for the overall operation of the Criminal Investigations Division. - The Lieutenant assigns cases and tracks case progress; tracks overall performance and reporting. - Supports the Division in policy, human resource issues, training, equipment / vehicles, and administration. - Assists with the coordination of inter-agency issues relating to investigations and the drug task force. - Supervises the two (2) part time background investigators. - Audits buy funds. - Grants research, writing and reporting. - Coordinates with the District Attorney, as needed.
Detectives	8	8	Detectives	- Detectives are all generalist, except one that is assigned prison cases. - Detectives interview suspects, witnesses and victims. - Write reports, search warrants and subpoenas as needed. - Detectives are responsible for all crime scene documentation and evidence recovery including digital evidence from cell phones and computers. - The detective assigned to the state prisons handles most cases that originate in the four state prisons located within the county. - Detectives may be called in to cover a 24 hour response when needed. - Work a rotating 5-2, 5-2, and 4-3 8 hour days. - The drug task force detective serves as the task force leader working with a deputy and other municipal TF officers when assigned. 1 deputy position was auth in 2018 but not filled. - Manage informants, Write reports, search warrants and subpoenas as needed.
	1.5	2.5	Deputies	

5. Patrol (Field Services)

Patrol is organized under Field Services as three separate shifts, with each managed by a lieutenant that reports directly to the captain over the Operations Division. Aside from staff assigned to core patrol roles, the three patrol shifts also include the CSO program, as well as the unfunded school resource officer (SRO) and crash investigator roles.

(1) Organization

The following chart outlines the organization of Patrol within Operations:



(2) Staffing and Unit Descriptions

The following table provides the personnel and major tasks of staff for Patrol. The “Curr.” column displays the number of currently filled positions, while the “Auth.” column provides the number of authorized (funded and budgeted) positions. Positions that are unfunded are not shown.

Unit/Division	Curr.	Auth.	Position	Unit Description
Operations Administration	1	1	Captain	- Responsible for managing Communications, Detectives, and Patrol sections. - Works closely with Patrol supervisors to monitor efficient and effective use of resources, including meeting community needs.

Unit/Division	Curr.	Auth.	Position	Unit Description
				• Performs planning roles for the Division. • Works with staff on traffic safety issues. • Interfaces with the public, as necessary. • Researches, writes and monitors grants (e.g., traffic safety). • Reports directly to the Chief Deputy. • Works Monday-Friday 0800-1600
1st Shift Patrol	0 ¹³	1	Lieutenant	• Patrol Lieutenant work 9 hour shifts on a 5 day on 3 day off rotation. • Sergeant and patrol works 8-hour shifts, with times staggered at 0700 to 1500 and 0800 to 1600. • One sergeant functions as the lead fatal and near-fatal accident investigator as part of the Crash Unit, while retaining patrol responsibilities. • Patrol deputies and sergeants respond to emergency incidents and other calls for service, completing reports as needed. • Both sergeants and lieutenants review reports written by patrol deputies. • Sergeants do initial overview of use of force and pursuit incidents, while lieutenants are responsible for completing the full review and disciplining deputies if needed. • Lieutenants identify, review and arrange for training, including academy and FTOs. • Lieutenant assesses and sets proactive patrol priorities, such as crash reduction areas.
	2	2	Sergeant	
	10	10	Patrol Deputy	
2nd Shift Patrol	1	1	Lieutenant	• Patrol Lieutenant work 9 hour shifts on a 5 day on 3 day off rotation. • Sergeant and patrol works 8-hour shifts, with times staggered at 1500 to 2300 and 1600 to 0000. • Patrol deputies and sergeants respond to emergency incidents and other calls for service, completing reports as needed. • Both sergeants and lieutenants review reports written by patrol deputies. • Sergeants do initial overview of use of force and pursuit incidents, while lieutenants are responsible for completing the full review and disciplining deputies if needed. • Lieutenant assesses and sets proactive patrol priorities, such as crash reduction areas.
	2	2	Sergeant	
	9	9	Patrol Deputy	

¹³ To be filled by late April, with the replacement having already been identified at this point.

Unit/Division	Curr.	Auth.	Position	Unit Description
Community Service Officers	2	3	CSO (PT)	• Reports to a sergeant in 2nd Shift Patrol. • Each CSO (two filled, one vacant) is a 0.5 FTE part-time position. • The CSO position is open to candidates 18 years or older, and is designed as an entry into the field of law enforcement. • CSOs handle relatively minor calls for service, such as animal and parking complaints.
3rd Shift Patrol	1	1	Lieutenant	• Patrol Lieutenant work 9 hour shifts on a 5 day on 3 day off rotation. • Sergeant and Patrol works 8-hour shifts, with times staggered at 2300 to 0700 and 0000 to 0800. • Patrol deputies and sergeants respond to emergency incidents and other calls for service, completing reports as needed. • Both sergeants and lieutenants review reports written by patrol deputies. • Sergeants do initial overview of use of force and pursuit incidents, while lieutenants are responsible for completing the full review and disciplining deputies if needed. • Lieutenant assesses and sets proactive patrol priorities, such as crash reduction areas. • Lieutenant coordinates fleet maintenance and replacement issues as well as other purchases.
	2	2	Sergeant	
	7	7	Patrol Deputy	
Transport	2	2	Patrol Deputy	• Works Monday through Friday on an 8-hour shift, working 2nd shift hours (1500 to 2300). • Transfers inmates for 72-hour involuntary mental health holds. • Transports inmates on writs and warrants as scheduled and requested, including inmates. • Occasionally transports inmates from out of state as needed. • Workload is split up between the two deputies as geographic and workload logistics dictate. • The two Transport deputies report directly to the captain over Operations.
Civil Process	1	1	Patrol Deputy	• Organizes civil process workloads, prioritizing them and optimizing routes. • Serves civil process documents throughout the entire jurisdiction. • Works Monday through Friday on an 8-hour shift, working 2nd shift hours (1500 to 2300). • Reports to the captain over Operations directly.

(3) Minimum Staffing

Minimum staffing levels, which include sergeant positions, are set at four for 1st Shift Patrol, five for 2nd Shift Patrol, and four for 3rd Shift Patrol. At least one deputy or sergeant is assigned to each quadrant of the county. Briefings are held virtually via WebEx software in order to minimize gaps in coverage between shift changeovers. All personnel work an 8-hour schedule following a 4-on, 2-off pattern with no fixed workdays, meaning that the schedule is forwardly rotating.

6. Jail

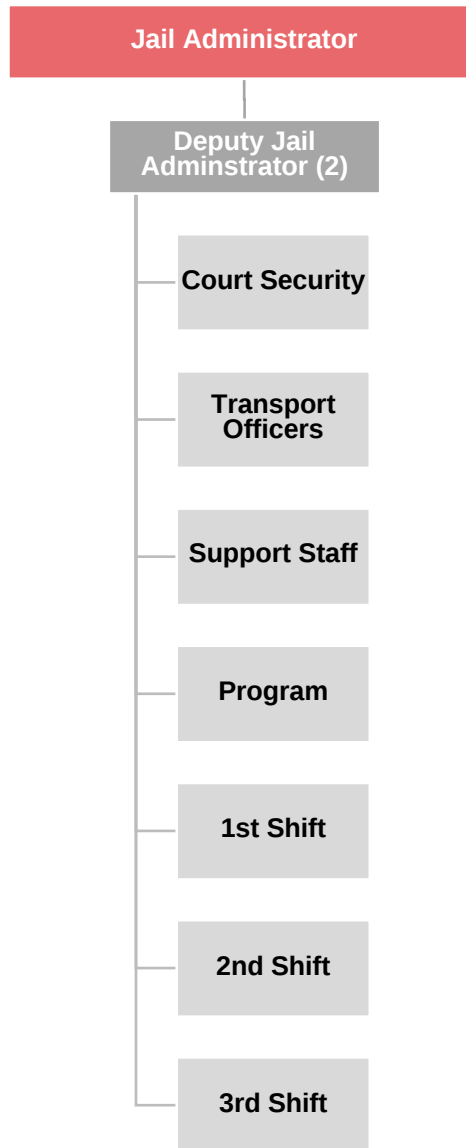
The Jail is managed by an Administrator (Captain) with support of two Assistant Jail Administrators (Lieutenant) and is comprised of all detention related services for adult offenders. There are six major work areas in the Jail: Intake, Housing, Programs, Work Release (Huber), Transport, and Court Security. The jail is comprised of uniform detention personnel, transport officers (armed), and clerical support positions.

The jail is a two story building that is located adjacent to the Dodge County Courthouse. The jail is connected to the courthouse via a secure inmate corridor, along with a connection through the lobby of the jail to court office areas (secure). The jail is a combination of indirect (podular remote) and direct supervision facility. The rated capacity of the facility is 358 beds. H – Pod serves as the work release (Huber) pod that includes locker room and screening area for Huber inmates.

Currently, the jail contracts with Aramark for food services and commissary. Inmate medical services is contracted with Wellpath.

(1) Organization

The following chart outlines the organization of the Jail:



(2) Staffing and Unit Descriptions

The following table provides the personnel and major tasks of staff at the Jail.

Unit/Division	Curr.	Auth.	Position	Unit Description
Administration	1	1	Administrator (Captain)	- The Captain provides the overall leadership, management and administration of the jail. - The Captain manages various support services programs and contracts (Kitchen, Medical, Federal, etc.). - The Captain manages the policy oversight and review process, including inmate grievances. - The Captain is the principal contract manager. - The Captain manages the jail budget. - The Captain also researches detention system issues (e.g., facility, services, inmate support). - The Captain handles open records requests for the jail. - As SWAT commander, the Captain performs risk assessments and handles support and training. - Lieutenants provide day to day operational and programmatic oversight of the jail and directly supervise shift Sergeants. - Lieutenants split duties and have items they specifically focus on: - Training, judicial responses (including judgements), grievance appeals, inmate requests, coordination with State prison, contract bed coordination. - Scheduling, personnel hiring and disciplinary processes, in facility programs, inmate labor, medical coordination, laundry, fleet, maintenance, CERT. - Work Monday – Friday 0800 – 1600 hours.
	2	2	Assistant Administrator (Lieutenant)	

Unit/Division	Curr.	Auth.	Position	Unit Description
Support	3.5	3.5	Deputy Secretary	• Serve as the receptionist to the public jail entrance and check in all visitors to the jail (except H-pod). • Answer all phone calls and public inquiries regarding visitation, bookings, and other information. • Review all booking information to ensure that information was entered correctly. • Provide support for trainings, lodging, and meeting for Jail administrator and deputies. • Schedule court appearances and video courts with attorneys' office and jail staff. • Review all incoming and outgoing mail to and from inmates. • Provide general administrative support to the Jail in the form of ordering office supplies.
Programs	1 3	1 3	Corporal Officer	• Team is responsible for classification and reclassification of inmates. Serve as the hearing officer for inmate rule violations. • Administer the electronic monitoring program and inmate worker program. • Coordinate the scheduling of a variety of inmate programs throughout the week (e.g. GED, AA, NA, various worship services, etc.). Schedules video court hearings and supervises inmates during video proceedings. • Corporal works 0800 – 1600 hours weekdays, two COs work 0600 – 1400 hours weekdays, and one works 1000 – 1800 hours weekdays.
Operations	8	8	Sergeant	• Composed of eight Sergeants, with three assigned to Day and Afternoon shifts, 2 assigned to night shift. • Supervise shift operations, provides daily shift briefing, and performs daily facility tours. • Responsible for responding to federal inquiries related to contract inmates housed in the facility. • Each Sergeant has their specialty area they oversee (e.g. Training, PREA compliance, special projects, etc.) • Staff work a 9 – hour shift, with a 5 day on, 3 day off rotation.

Unit/Division	Curr.	Auth.	Position	Unit Description
	10	10	Corporal	- Corporals serve as front line supervisors on the floor. - Responsible for ensuring adequate staff are scheduled. - Each Corporal is assigned a specialty function (e.g. Training, PREA compliance, etc.). - Officers work a 4 day on and 2 day off schedule. Shifts are 0600 – 1400 hours, 1400 – 2200 hours, and 2200 – 0600 hours. - Typically serve as facility rover and Intake lead. Generally, two Corporals per shift.
	60	60	Officer	- Responsible for supervision of inmates in various housing units, medical, recreation, programs, and intake areas. - Responsible for the booking, releasing, and transferring of inmates housed in the jail. - Master control is responsible for all doors to the exterior of the jail, along with doorways accessed from interior corridors of the jail. - Officers work a 4 day on and 2 day off schedule. Shifts are 0600 – 1400 hours, 1400 – 2200 hours, and 2200 - 0600 hours. - Total of 22 assigned to 1st and 2nd shift respectively, 15 assigned to 3rd shift.
Court Security	5	5	Deputy (Part Time)	- Provide security and security screening at the Courthouse. - On Tuesday, Thursday, and Friday a total of three Deputies provide security. Deputies work 0730-1630 hours, 0800 – 1600 hours, and 0900 – 1700 hours. - On Monday and Wednesday only two deputies are assigned, one works 0800 – 1630 hours and the other 0800 – 1700 hours.
Transport	25		Part Time Transport Officer	- Responsible for the transport of contracted federal inmates between the Jail and holding facilities primarily in Milwaukee and Chicago. - Also assist with transports to medical, treatment, and other appointments.

(3) Fixed Post Staffing Plan

The jail is staffed by a combination of Corporals and Correction Officers. The jail deploys a fixed post staffing plan that identifies the post that should be staffed on each of the three shifts. The following table presents the fixed post staffing plan for the jail.

Fixed Post Staffing Plan

Post	1st Shift	2nd Shift	3rd Shift
Master Control	✓	✓	✓
Intake Specialist ¹	✓	✓	✓
Intake Rover ²	✓	✓	
A Block	✓	✓	✓
B Block	✓	✓	
C Block	✓	✓	
D Block	✓	✓	
H Block #1	✓	✓	✓
H Block#2	✓	✓	✓
Rover #1	✓	✓	✓
Rover #2	✓	✓	✓
Rover #3	✓	✓	✓
Rover #4	✓	✓	
Total Post	13	13	8

¹ An additional Intake Specialist post is scheduled for Monday on 1st Shift.

² Intake Rover is not staffed on Saturday and Sunday.

A total of 13 posts are assigned to first and second shifts, while a total of 8 posts are assigned to third shift. As noted in the table, one additional Intake Specialist is assigned on Monday's first shift to account for the increase volume in processing federal inmates. Subsequently, on Saturday and Sunday the Intake Rover position is not staff due to the lack of federal inmates being processed.

Attachment B – Results of the Employee Survey

As part of the Matrix Consulting Group's study for the Dodge County Sheriff's Office, the project team distributed an anonymous survey to DCSO employees in order to gauge their opinions on a variety of topics relevant to the study. This survey generally asked three types of questions:

- **Respondent Demographic Questions:** Respondents were asked to indicate their current rank and assignment within the organization.
- **Multiple Choice Questions:** Respondents were presented with a number of multiple-choice questions, or statements where respondents indicated their level of agreement or disagreement with the statement.
- **Open-Ended Response Questions:** At the end of the survey, respondents were given space to provide opinions about the organization's most significant strengths and improvement opportunities in their own words.

The survey was distributed electronically to a group of 163 DCSO employees in March. A total of 108 responses were received, in varying degrees of completion, for an overall response rate of 66.3%.

1. Summary of Key Findings

While a more detailed analysis can be found in the sections below, the following 13 bullet points summarize the key findings from the responses received to this survey:

- Most staff believe the Sheriff's Office provides a high level of service and has good relationships with the community, and they plan on making a career there (pg. 5).
- Respondents generally had good things to say about the quality of their supervisors (pg. 5-6, 7-8, 9-10).
- Communications staff believe their function operates well and provides a high level of service (pg. 12).
- Respondents listed quality staff and good teamwork as primary strengths of the agency (pg. 13)
- Training was lauded throughout the survey as a bright spot of the Sheriff's Office (pg. 5, 13).
- A majority of staff believe that recruitment and retention are areas where the agency needs to improve (pg. 5-6, 14-15).

- Respondents are not convinced that part-time staff are a good use of resources (pg. 5-6).
- Many respondents view communication and coordination between divisions as an issue for the agency (pg. 5-6, 7, 8-9, 14).
- Patrol staff view staffing and scheduling as insufficient, and believe response times are unsatisfactory. Investigations staff and Administrative personnel also are concerned about staffing levels (pg. 7, 8-9, 11-12, 14-15).
- Investigations staff believe the drug task force is not an effective approach to reducing the impact of narcotics in the County (pg. 8).
- Jail staff believe that contract inmates pose a unique set of challenges for them (pg. 9,11).
- Many respondents stated that they feel leadership needs to listen more to line staff in order to improve morale (pg. 14-15).
- Compensation and the DCSO pay scale were mentioned as opportunities for improvement by staff (pg. 14-15).

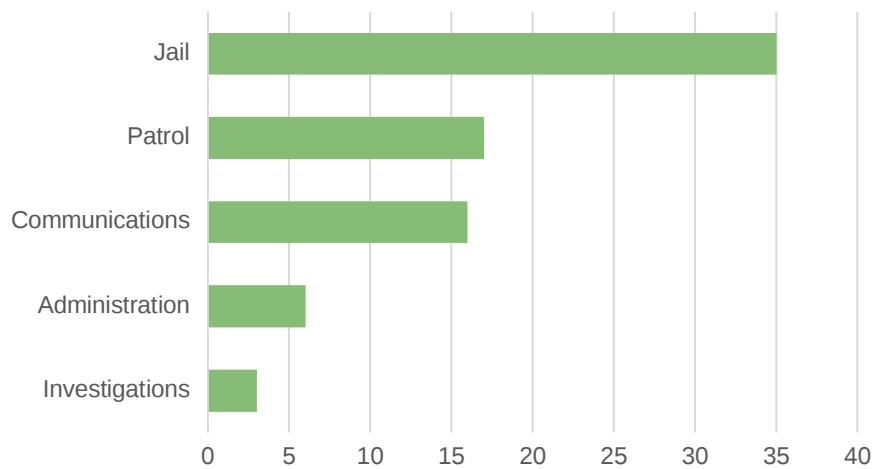
2. Survey Respondent Demographics

While the survey was anonymous, it asked respondents to indicate their current rank and assignment within the organization. The following tables and charts show the responses received to each of these questions.

(1) Nearly Half of Respondents Are Jail Staff.

The first question asked survey participants to identify their assignment within the organization.

What is your current assignment?

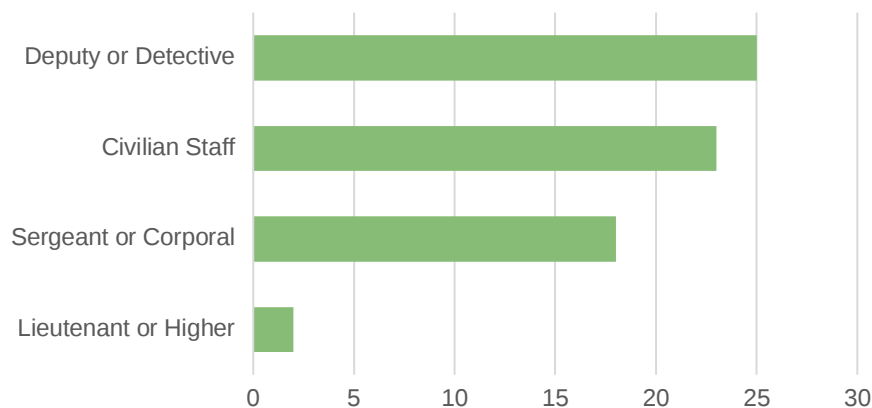


Response	Count	Percent
Jail	35	45.5%
Patrol	17	22.1%
Communications	16	20.8%
Administration	6	7.8%
Investigations	3	3.9%
Total	77	100.0%

(2) Sworn Line Staff and Civilians Each Comprise About a Third of Responses.

The second question asked survey participants to identify their current classification and rank.

What is your current classification/rank?



Response	Count	Percent
Deputy or Detective	25	36.8%
Civilian Staff	23	33.8%
Sergeant or Corporal	18	26.5%
Lieutenant or Higher	2	2.9%
Total	68	100.0%

The responses to these questions are used in the following section to point out differences in the opinions of different groups of respondents.

3. Multiple Choice Questions

The bulk of the survey consisted of sections where respondents were asked to indicate their level of agreement or disagreement with statements about the Organization as a whole or their specific organizational unit. The response options were “strongly agree” (SA), “agree” (A), “disagree” (D), and “strongly disagree” (SD), and “No Opinion” (N/A). Respondents could also opt out of responding to the statement, in which case they were not counted among the responses received for that statement.

(1) While DCSO Training, Management, and Community Relationships Are Enough for A Majority of Staff to Plan on Making a Career With the Agency, Issues Such As Recruitment, Retention, Communication, and the Use of Part-Time Staff Are Concerns for Employees.

The first section of multiple-choice questions was available to all DCSO respondents, and focused on topics that are relevant to the entire organization. The table below shows the statements and responses received in this section.

#	Statement	SA	A	D	SD	NA	Count
1	The DCSO provides high levels of law enforcement service to the County.	30.2%	62.3%	1.9%	1.9%	3.8%	106
2	We have the support of the community.	14.2%	76.4%	7.5%	0.9%	0.9%	106
3	I receive the training I need to be effective in my job.	23.6%	63.2%	9.4%	1.9%	1.9%	106
4	We are able to attract a sufficient number of qualified applicants to the organization.	3.8%	11.4%	36.2%	41.0%	7.6%	105
5	The DCSO does a good job of retaining its employees.	4.8%	22.9%	39.0%	24.8%	8.6%	105
6	My supervisor sets clear expectations for my work.	21.2%	56.7%	12.5%	5.8%	3.8%	104
7	The use of part time staff is effective for the County.	2.9%	25.7%	24.8%	9.5%	37.1%	105

#	Statement	SA	A	D	SD	NA	Count
8	I am kept informed of issues that affect me and my job at the Sheriff's Office.	11.4%	45.7%	33.3%	5.7%	3.8%	105
9	I plan on making a career at the Dodge County Sheriff's Office.	26.4%	47.2%	6.6%	3.8%	16.0%	106

- In many respects, staff are pleased with their DCSO employee experience:** Five statements in this section received more than 75% agreement and less than 20% disagreement, demonstrating overwhelming support. These were Statement #1, that The DCSO provides high levels of law enforcement service to the County, Statement #2, that employees have the support of the community, Statement #3, that staff receive the training they need to be effective in their job, Statement #6, that supervisors set clear expectations for work, and Statement #9, that they plan on making a career at the Dodge County Sheriff's Office.
- Respondents believe the organization struggles to recruit and retain quality staff:** Statement #4, that DCSO is able to attract a sufficient number of qualified applicants to the organization, and Statement #5, that the DCSO does a good job of retaining its employees, both received more than 60% disagreeing responses and less than 30% agreeing responses. The indication from this and other responses in the survey is that staffing is a major concern for employees.
 - Sworn line staff particularly feel this tension. While both statements received strong disagreement, respondents identifying as deputies or detectives gave just 3% agreement and 91% disagreement to Statement #4, and 15% agreement and 76% disagreement to Statement #5.
 - Retention is less of an issue for Administrative and Communications staff. While Statement #5 received less than 30% agreement overall, it received 82% agreement from Administrative staff and more agreement (47%) than disagreement (41%) from Communications staff.
- Opinions are mixed on communication and the use of part time staff within DCSO:** Statement #7, that the use of part time staff is effective for the County, received 29% agreement and 34% disagreement, with over a third of respondents (and two-thirds of civilians) choosing "no opinion". Statement #8, that staff are kept informed of issues that affect them and their jobs, received 57% agreement and 39% disagreement. The lack of overwhelming majorities or strongly agreeing/disagreeing responses to either of these statements suggests that opinions are split and sentiments on these topics are not strongly held.
 - Line level staff particularly feel a lack of communication. More than half of deputies and detectives disagreed with Statement #8. Communications staff, by contrast, agreed with this statement at a rate of 76%.

- Communications staff broke from the overall response pattern to Statement #7; while most responses were divided or chose "No response", the seven employees from this group who chose to respond were unanimous in their disagreement.

(2) Patrol Staff Are Pleased with Their Supervision, But See Staffing, Scheduling, Backup, and Coordination With Other Divisions As Issues Which Impact Their Ability to Meet Community Expectations for Priority Calls.

The second section of multiple-choice questions was directed toward sworn patrol staff only. It asked respondents to respond to statements about topics specifically related to patrol. The following table below shows the statements and responses received.

#	Statement	SA	A	D	SD	NA	Count
1	We have adequate proactive time to solve problems in the community.	0.0%	14.3%	52.4%	19.0%	14.3%	21
2	The scheduling of staff is appropriate to balance workloads.	4.8%	28.6%	38.1%	23.8%	4.8%	21
3	Patrol operations are effectively coordinated with other units and functions in my division.	0.0%	38.1%	42.9%	4.8%	14.3%	21
4	Backup units are available to respond in a timely manner when needed.	0.0%	36.4%	50.0%	4.5%	9.1%	22
5	Response times to high priority calls meet the community's expectations.	9.1%	45.5%	31.8%	0.0%	13.6%	22
6	Response times to lower priority calls meet the community's expectations.	4.8%	57.1%	14.3%	4.8%	19.0%	21
7	Sergeants provide effective supervision in the field.	4.5%	54.5%	18.2%	9.1%	13.6%	22
8	Patrol staffing is adequate to provide service effectively to the County.	0.0%	22.7%	36.4%	27.3%	13.6%	22

- **Patrol staff view insufficient staffing and proactive time as serious issues:** Statement #1, that patrol staff have adequate proactive time to solve problems in the community, received 14% agreement and 71% disagreement, while Statement #8, that patrol staffing is adequate to provide service effectively to the County, received 23% agreement and 64% disagreement.
- **Respondents believe their response times to low priority calls better meet community expectations than their response times to high priority calls:** Statement #5, that response times to high priority calls meet the community's expectations, received less agreement (55% agreement and 32% disagreement) than Statement #6, that response times to lower priority calls meet the community's expectations (62% agreement and 19% disagreement).

- **Patrol staff also see coordination with other functions, staff scheduling, and the availability of backup as issues:** Three other statements in this section received more disagreement than agreement. These were Statement #2, that the scheduling of staff is appropriate to balance workloads, Statement #3, that patrol operations are effectively coordinated with other units and functions, and Statement #4, that backup units are available to respond in a timely manner when needed. Each of these statements received less than 40% agreement.
 - **A slim majority of staff believe sergeants provide effective field supervision:** Statement #7 says that sergeants provide effective supervision in the field. This statement received 59% agreement and 27% disagreement.
- (3) Investigations Staff Seem to Approve of Their Unit's Approach to Most of Their Work, but See the Drug Task Force, Coordination with Other Departments, and Especially Staffing as Issues to Be Resolved.**

The third section of multiple-choice questions was directed toward Investigations staff only, and it focused on topics that are specifically relevant to investigative work. The following table shows the table and the responses received.

#	Statement	SA	A	D	SD	NA	Count
1	We spend most of our time on solvable cases.	0.0%	62.5%	25.0%	0.0%	12.5%	8
2	We have a collaborative approach to working cases.	12.5%	50.0%	12.5%	25.0%	0.0%	8
3	The Lieutenant mentors me in my work.	0.0%	50.0%	0.0%	37.5%	12.5%	8
4	We have an effective approach to case management.	0.0%	62.5%	12.5%	0.0%	25.0%	8
5	Our approach to narcotics investigations in the Task Force meets the needs of the County.	0.0%	0.0%	12.5%	87.5%	0.0%	8
6	Investigative coordination with other jurisdictions' law enforcement agencies is effective.	0.0%	37.5%	37.5%	25.0%	0.0%	8
7	Investigative staffing is adequate to provide service effectively to the County.	0.0%	0.0%	25.0%	62.5%	12.5%	8

- **Staff are pleased with many aspects of the DCSO investigative approach:** Three statements in this section received agreeing responses from at least 5 of the 8 respondents. These were Statement #1, that most time is spent on solvable cases (63% agreement and 25% disagreement), Statement #2, that they have a collaborative approach to their work (63% agreement and 38% disagreement), and Statement #4, that they have an effective approach to case management (63% agreement, 13% disagreement).

- **Respondents strongly believe the approach to narcotics investigations is lacking:** Statement #5, that the approach to narcotics investigations in the Task Force meets the needs of the County, received unanimous disagreement. Seven out of eight respondents chose “strongly disagree”.
 - **Statements on lieutenant mentorship and coordination with other jurisdictions received mixed responses:** Statement #3, that lieutenants mentor staff in their work, received 50% agreement and 38% disagreement. Statement #6, that investigative coordination with other jurisdictions’ law enforcement agencies is effective, received 38% agreement and 63% disagreement.
 - **Staffing is a major concern for investigations personnel:** Seven out of eight respondents disagreed with Statement #7, that investigative staffing is adequate to provide service effectively to the County. Six of these seven chose “strongly disagree”.
- (4) Jail Staff View Training, Supervision, Coordination, and Inmate Resources as Strengths, and Staffing Is Not Considered a Big Problem in the Jail. Contract Inmates, However, Are Seen as Posing Unique Challenges.**

The fourth section of multiple-choice questions was directed only toward jail staff, and it focused solely on jail-related topics. The table below shows the statements in this section and the responses received.

#	Statement	SA	A	D	SD	NA	Count
1	My shift operates with appropriate number of staff.	6.4%	57.4%	31.9%	4.3%	0.0%	47
2	We have sufficient positions (or posts) throughout the facility to perform our jobs safely.	6.4%	55.3%	34.0%	4.3%	0.0%	47
3	In the event of serious inmate-related issues, “back-up” will be timely.	25.5%	59.6%	14.9%	0.0%	0.0%	47
4	Our shift schedule leads to effective operations of the jail facility.	6.4%	76.6%	6.4%	2.1%	8.5%	47
5	Jail staffing is adequate to provide service effectively to the County.	4.3%	44.7%	34.0%	8.5%	8.5%	47
6	Our internal inmate classification system is effective to house residents in the “right location.”	10.6%	48.9%	25.5%	8.5%	6.4%	47
7	First line supervisors are regularly available to line staff.	19.1%	57.4%	17.0%	4.3%	2.1%	47
8	Our training program adequately prepares new detention deputies.	19.1%	55.3%	14.9%	2.1%	8.5%	47
9	Inmates are provided adequate access to medical services.	17.0%	57.4%	21.3%	2.1%	2.1%	47

#	Statement	SA	A	D	SD	NA	Count
10	Inmates are provided adequate access to mental health services.	10.9%	56.5%	23.9%	4.3%	4.3%	46
11	Inmates are provided adequate access to substance abuse problems programs and services.	10.9%	47.8%	32.6%	4.3%	4.3%	46
12	Contract inmates pose additional operational challenges for staff.	40.4%	46.8%	10.6%	2.1%	0.0%	47
13	Jail Transport staff coordinate effectively with Intake staff.	6.4%	59.6%	10.6%	0.0%	23.4%	47

- A slim majority of respondents agree that the jail's staffing and supervision are sufficient:** Four statements in this section dealt with staffing: Statement #1, that shifts operate with appropriate number of staff, Statement #2, that the jail has sufficient positions throughout the facility for staff to perform safely, Statement #5, that jail staffing is adequate to provide service effectively to the County, and Statement #7, that front line supervisors are regularly available to line staff. Each of these statements received majorities of agreement, and Statement #7 received a strong majority of 77% agreement.
- Most staff believe shifts are scheduled well and backup for serious issues is sufficient:** Statement #3, that backup for serious inmate-related issues is timely, and Statement #4, that the shift schedule leads to effective operations of the jail facility, both received strong majorities of more than 80% agreement.
- Statements about the effectiveness of inmate classification, staff training, and jail transport all received a majority of agreement:** Statement #6, regarding the effectiveness of the internal inmate classification system, Statement #8, that the training program adequately prepares new detention deputies, and Statement #13, that jail transport staff coordinate effectively with Intake staff, all received majorities of agreement. Line staff were particularly pleased with the training program, agreeing with Statement #8 at a rate of 90%.
- Most staff believe inmates are provided with adequate access to the services they need:** Three statements in this section focused on the services provided to inmates. These were Statement #9, that inmates are provided adequate access to medical services Statement #10, that inmates are provided adequate access to mental health services, and Statement #11, that inmates are provided adequate access to substance abuse services. Each of these statements received a majority of agreeing responses.
- Nearly all staff agree that contract inmates pose operational challenges for staff:** Statement #12, that contract inmates pose additional operational challenges for staff, received an overwhelming majority of 87% agreement.

(5) Administrative Staff Have Mostly Positive Opinions of Their Division's Operations, but Staffing Is Considered an Issue for Them.

The fifth section of multiple-choice questions was given only to administrative staff. It focused on topics related to the organization's administrative functions. The table below shows the statements in this section and the responses received.

#	Statement	SA	A	D	SD	NA	Count
1	Our business practices are efficient.	18.2%	81.8%	0.0%	0.0%	0.0%	11
2	We have the automated systems in place to make us more efficient.	18.2%	45.5%	36.4%	0.0%	0.0%	11
3	We provide the support needed by field and investigative units for them to be more effective.	9.1%	63.6%	9.1%	0.0%	18.2%	11
4	We have opportunities to civilianize further than we have.	0.0%	45.5%	9.1%	9.1%	36.4%	11
5	We have adequate administrative / support staff to complete tasks in a timely manner.	0.0%	27.3%	54.5%	18.2%	0.0%	11

- **Respondents are pleased with the operational aspects of administrative work and the support :** Three of the five statements in this section received a majority of agreement. These were Statement #1, that business practices are efficient, Statement #2, that there are automated systems in place to make work more efficient, and Statement #3, that they provide the support needed by field and investigative units. Of these, Statements #1 and #3 received strong majorities of over 70%, while Statement #2 received 64% agreement and 36% disagreement.
- **Civilianization is not a topic with strongly held opinions:** Statement #4 said, "We have opportunities to civilianize further than we have." The statement received five agreeing responses, four "no opinion" responses, and two disagreeing or strongly disagreeing responses. The fact that this statement did not receive a majority and received no strongly agreeing responses indicates that this is not a topic frequently on the minds of administrative staff.
- **Administrative staff (especially sworn staff) view staffing as insufficient to complete their tasks in a timely manner:** Statement #5 stated that administrative staff have adequate administrative / support staff to complete tasks in a timely manner. It received 27% agreement and 73% disagreement. Civilian staff opposed this trend in responses, with three of four respondents agreeing.

(6) Communications Staff Believe Their Function Operates Well and Provides a High Level of Service.

The final section of multiple-choice questions was only for communications staff, and it contained statements specifically relating to DCSO communications work. The following table shows the statements in this section and the responses received.

#	Statement	SA	A	D	SD	NA	Count
1	We provide a high level of service to the deputies we serve.	70.6%	23.5%	5.9%	0.0%	0.0%	17
2	Our quality assurance processes ensure that high levels of service are provided.	47.1%	35.3%	11.8%	0.0%	5.9%	17
3	We provide a high level of service to the public.	64.7%	35.3%	0.0%	0.0%	0.0%	17
4	Our communications equipment has kept up with changing technology for 911 environments.	17.6%	82.4%	0.0%	0.0%	0.0%	17

Each of the four statements in this section received a majority of at least 80%, and three of the four statements received unanimous agreeing majorities. These responses suggest that DCSO communications staff have a very high opinion of their equipment and technology, quality assurance programs, and the overall level of service that they provide.

4. Open Response Questions

The final section of the survey asked respondents to identify strengths and possible areas of improvements in a written open-ended response format. The following points outline the most common responses and themes identified and an analysis of the responses provided by participants.

(1) Respondents View Strong Employees, Quality Training, and Teamwork as the Greatest Strengths of the Organization.

The first portion asked respondents what they felt are the greatest strengths of the Dodge County Sheriff's Office. A total of 89 responses were received, most with multiple strengths listed. The table below shows the most common themes from these responses and the number of times they appeared in responses.

What are the greatest strengths of the Sheriff's Office?

Theme	Count
Staff Quality	37
Training	23
Teamwork	17
Dedicated Staff	14

Theme	Count
Competent Personnel	10
Leadership	10
Community Relations	8
Management	8
Communication	7
Flexibility	7
Service to Public	7
Camaraderie	5
Professionalism	5
Technology	5

- **The quality of staff (37 responses)** was the most common strength listed. There were general mentions of “good coworkers”, “great employees”, “the people that work here”, “line staff”, “employees who make a difference”, “the staff”, “people working for the right reasons”, etc.
- **Training (23 responses)** was another commonly listed strength, with responses mentioning things like “adequate training”, “a focus on training”, “in house training and instructors”, “good amount of training”, “quality field training”, “well-trained deputies”, and similar comments. This aligns with the 87% of respondents who agreed that they have sufficient training earlier in the survey.
- **Teamwork (17 responses)** was the third most commonly mentioned strength; there were several comments which talked about “team-work of staff”, “staff working together well”, “patrol and detectives working together effectively”, “teamwork of line staff”, etc.

In addition to general statements about staff quality, several related themes such as Dedicated Staff, Competent Personnel, and Camaraderie point to the fact that respondents view DCSO employees and the atmosphere they create as the organization's greatest strength.

(2) Respondents View Communication, Staffing, and Compensation as the Organization's Greatest Improvement Opportunities.

The second open response question asked survey participants what they think the greatest improvement opportunities are in the Dodge County Sheriff's Office. A total of 88 responses were received, most with two or three improvement opportunities listed. The following table shows the most common response themes and the number of times they appeared.

What are the greatest opportunities for improvement in the Sheriff's Office?

Theme	Count
Communication	38
Staffing	22
Compensation	18
Leadership	12
Morale	10
Training	10
Accountability	8
Employee recognition	8
Listening to line staff	8
Improve Trust	7
Streamline Operations	5
Effective Scheduling	5
Teamwork	5

- **Communication (38 responses)** was the most commonly listed improvement opportunity, with responses mentioning things like “better communication between supervisors and line staff”, “communication about facility operations”, “face time between different departments”, “communication to the community”, “have everyone on the same page”, and “communication between admin and support staff”. Earlier in the survey, just over half of respondents said that they are kept informed of issues in the organization which impact them.
- **Staffing (22 responses)** was the second most commonly listed improvement opportunity, with these responses including phrases like “add additional personnel to keep up with case load”, “addition of another sergeant in the jail”, “positions going unfilled due to budget constraints”, “more staff for proactive policing”, and “need to retain trained people”. This makes sense in light of the strong majorities who disagreed earlier in the survey with statements that the agency is able to attract and retain personnel.
- **Compensation (18 responses)** was another common improvement opportunity listed. These comments included mentions of “wage increases”, “adequate pay increases”, “wages and benefits”, “wage scale makes no sense”, “education incentives”, “eliminating merit based pay”, and “incentive to stay”.

Taken collectively, these top themes along with other common themes such as Morale, Employee Recognition, Listening to Line Staff, and Improve Trust suggest that respondents feel undervalued. Improved communication, staff recognition, and efforts to transparently manage the allocation of resources may help to address these sentiments.