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ON THE BALLOT

A Report from the Bureau of Governmental Research

JEFFERSON PARISH SHERIFF'S OFFICE TAX, APRIL 30, 2022

INBRIEF

The Jefferson Parish Sheriff's Office is asking voters throughout the parish to approve a new 7-mill property tax on the April 30 ballot. The Sheriff plans to use the estimated $28 million in annual tax revenue to raise employee salaries by an average of 25% and fill nearly 250 vacant positions. If approved, the 10-year tax would take effect this year and run through 2031.

The Sheriff said the new revenue is necessary to (1) address mounting problems with retention and hiring that have left the office understaffed, (2) reduce overtime costs and (3) update a salary structure that has had few significant pay increases since Hurricane Katrina. As shown in the chart below, the number of vacancies has increased nearly 150% in the past nine months. The 247 vacancies as of late March represent 17% of the office's 1,474 authorized positions.

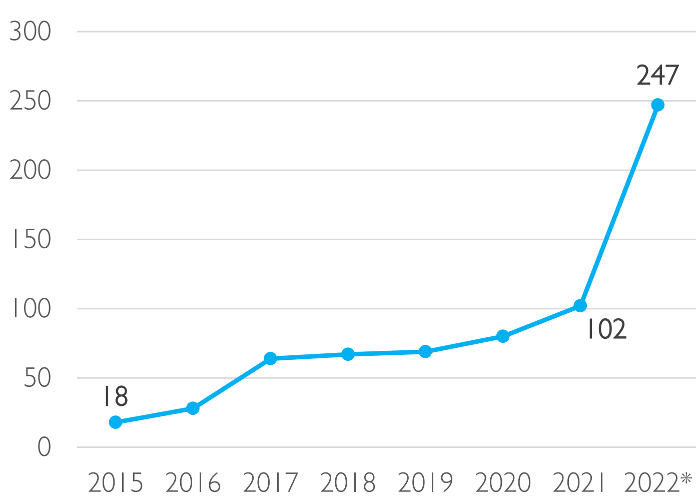
More than half of the vacant positions are at the parish jail, and consequently, the jail accounts for a large share of the office's rising overtime costs. The vacancies extend to other key areas of the office's operations, including 911 dispatchers and patrol deputies. The Sheriff's Office links the sharp increase in vacancies to hiring and retention problems, largely driven by a salary structure that has not kept up with other law enforcement agencies and the private sector.

The $28 million from the tax would increase General Fund revenues 21% to $162.5 million. The tax would be the primary funding source for a $36.8 million plan to raise salaries and fill all open positions.

INBRIEF CONTINUED ON NEXT PAGE

About BGR's *On the Ballot* Series

This report is part of BGR's *On the Ballot* series, which provides voters with objective, nonpartisan analysis of significant ballot propositions in the New Orleans metropolitan area. In producing these reports, BGR recommends positions consistent with its mission of promoting informed public policy making and the effective use of public resources to improve local government. *On the Ballot* reports highlight the strengths and weaknesses of ballot propositions and assess the potential for government expenditures or actions to efficiently achieve beneficial outcomes for citizens.



JEFFERSON PARISH SHERIFF'S OFFICE VACANT POSITIONS, 2015-2022

* The 247 figure is for the first nine months of the 2022 fiscal year. (July 1, 2021, through March 25, 2022)

Source: Jefferson Parish Sheriff's Office, Current vs. Authorized Employee Counts on December 31, 2015, through 2021 and on March 25, 2022.

About $5 million would come from projected savings on overtime costs, with another $3.8 million coming from existing General Fund revenues or reserves. The plan would allocate $18.8 million to increase salaries for all Sheriff's Office employees by an average of 25%. The remaining $18 million would cover the cost of filling the vacant positions and provide financial reserves to help maintain the raises and higher staffing levels if revenues decline or costs increase more than expected. If voters approve the tax, the Sheriff's Office would apply $9 million from its current $65.7 million in reserves to implement the raises on July 1, six months before the new tax would be collected.

REPORT HIGHLIGHTS

To analyze the proposition, BGR considered three questions that address the efficient and effective use of public resources: (1) Has the Sheriff's Office carefully planned how it will spend the tax revenue and provide financial stewardship and accountability for taxpayer dollars? (2) Is the tax an acceptable way to fund the purposes in light of alternative funding options? (3) Is there evidence indicating the tax would result in effective outcomes for the public? Based on this analysis, BGR found the following:

- The Sheriff's Office has developed a detailed spending plan to show citizens how would use the tax revenue to fund raises and fill all authorized positions. Executive staff and division leaders evaluated pay scales position by position to align the new salaries with job responsibilities, improve competitiveness, bring most employees above a livable wage of $15 an hour ($31,200 per year), and reduce inconsistencies in pay for clerical staff. This approach avoided the potential inefficiency and ineffectiveness of an across-the-board raise.

- The office's internal deliberations on the pay raise plan relied heavily on informal conversations and supervisors' observations about salary concerns, rather than a third-party study or data from exit interviews or employee surveys. More comprehensive data would have provided additional insights on resignations to help the office confront today's more difficult national environment for recruitment and retention. Also, the office did not finalize the plan until 10 days before the start of early voting on April 16, giving citizens little time to evaluate the tax proposition.

- The Sheriff has deemed all 247 vacant authorized positions necessary to the office's operations after an annual reassessment of staffing needs. If voters approve the tax and the office begins filling positions, it should continuously look for efficiencies and periodically reassess the 100% staffing goal to ensure that all positions remain necessary to fill.

- The tax would create an estimated first-year surplus of $2.5 million, even at full staffing. The Sheriff's Office sought a reasonable financial buffer against unexpected cost increases or revenue declines. But recruiting, hiring and training individuals for law enforcement, jail operations and other positions is a complex process. It will realistically take multiple years to fill all vacancies, making the tax surpluses significantly larger during this lag time. For example, even if the office filled half of the vacant positions in the first year, it could expect an additional $9 million surplus.

- The potential surpluses and the office's sizable existing reserves could warrant consideration of levying the tax at a lower rate until expenditures catch up with revenues. The Sheriff told BGR he will review the millage rate annually and consider levying a lower rate if the pace of hiring is slower than expected and surplus revenue is accumulating. He would also consider not rolling forward the millage rate to limit surplus revenue growth when property assessments rise. The decision would depend on the office's financial situation and the outlook for major technology, equipment or pay raise needs.

- The proposed spending plan does not specify what the office would do with surplus tax revenue. Sheriff's Office officials said some of it could fund additional salary increases for positions that remain difficult to fill. They characterized the proposed raises in the plan as being at the low end of what will likely be necessary to achieve their staffing goals. Still, the lack of a comprehensive plan for what could be substantial surplus revenues fails to give taxpayers assurances about where the money will go. If the office does use surplus revenue for additional raises, it should inform its decisions with data on factors that influence the decisions of applicants and employees.

INBRIEF CONTINUED ON NEXT PAGE

INBRIEF

- The Sheriff's Office has shown effective financial stewardship through its track record of clean financial audits, a near 100% tax collection rate and control of operating costs. The office has not received a tax increase in three decades. To address the hiring challenge, it is restructuring its recruitment strategy and outreach to potential applicants. However, it has not developed a plan to report to the public on its use of surplus funds and the effectiveness of its hiring and retention efforts.

JEFFERSON PARISH SHERIFF'S OFFICE VACANCIES BY DIVISION

Division	Authorized positions	Vacant positions	% Vacant
Jail	379	135	36%
Technical Services (911 center and crime lab)	199	38	19%
Patrol	293	30	10%
Other seven divisions	607	44	7%
TOTAL	**1,478**	**247**	**17%**

Source: Jefferson Parish Sheriff's Office, as of March 25, 2022.

- The proposed tax's 10-year duration balances the office's need for a stable revenue stream to cover the increased personnel costs and the public's ability to hold the office accountable for its use of tax revenues through the tax renewal process. The Sheriff's Office points out that, in the event the tax proposition fails, it will be able to afford only a modest pay raise for its more than 1,200 employees from its reserve funds.

- The Sheriff's Office is sustaining the jail and other core operations with significant overtime spending. Failing to address staffing losses in a timely manner could pose greater risk to public safety. To the extent the tax helps the office to attract qualified candidates and stem staffing losses, the Sheriff's Office could maintain and build on its efforts to lower crime and improve public safety outcomes in Jefferson Parish. Potential surplus revenue could allow it to stay competitive on pay, but the office lacks a clear picture of any non-financial factors that may be driving departures and require intervention other than pay raises. If potential surpluses are not deployed effectively, they could unnecessarily increase costs for taxpayers and reduce their tolerance for funding other community priorities.

BGR POSITION

FOR. The Jefferson Parish Sheriff's proposed 7-mill property tax would provide a stable revenue stream to address growing problems with retention and hiring that could pose a risk to public safety. The Sheriff's Office would compete more effectively with other agencies for talented officers, recruits and other employees. Its detailed plan for raising salaries and filling vacant positions would align pay more fairly with employee responsibilities, provide a livable wage for most support staff and reduce overtime costs. The office has also compiled a track record of effective financial stewardship and is putting in place a new strategy for recruitment. A timely response as outlined in the Sheriff's proposal is necessary to prevent the recent spike in resignations from becoming a crisis.

Still, the proposal has some shortcomings that the Sheriff's Office should address. BGR's analysis finds that levying the full 7 mills could generate significantly more revenue than the pay raise plan requires, especially in the early years of the tax. The office should seek to control the accumulation of surplus tax revenue by continuing to develop its recruitment and retention strategy to fill vacancies efficiently and effectively. It should also put in place data collection and analysis techniques to understand employee motivations and help ensure the effectiveness of any future pay raises. While rebuilding its workforce, the Sheriff's Office should look for efficiencies in its authorized positions and publicly document its hiring results and use of surplus revenues. If surpluses persist, the Sheriff should consider lowering the millage rate to avoid overburdening citizens who may themselves be struggling financially. Unnecessarily high taxes in one area can reduce taxpayers' tolerance to finance other needs in the parish.

INTRODUCTION

The Jefferson Parish Sheriff's Office is asking voters throughout the parish to approve a new 7-mill property tax on the April 30 ballot. The tax would generate an estimated $28 million annually for law enforcement services, including salaries, equipment and training. The Sheriff plans to use the revenue to raise employee salaries by an average of 25% and fill nearly 250 vacant positions. If approved, the 10-year tax would take effect this year and run through 2031.

The Sheriff placed the tax proposition on the ballot as the one-person governing authority of the Jefferson Parish Law Enforcement District, a parishwide taxing district that provides funding for the Sheriff's Office.[1] The Sheriff said the new revenue is necessary to (1) address mounting problems with retention and hiring that have left the office understaffed, (2) reduce overtime costs and (3) update a salary structure that has had few significant pay increases since Hurricane Katrina.

BGR prepared this report to provide voters with an independent, nonpartisan analysis to help them make an informed decision on the proposition. This analysis is grounded in BGR's mission of promoting the effective use of public resources. The report also provides background information on the proposition, as well as BGR's position. For an overview of how the proposed tax would affect taxpayers, see the "Taxpayer's Bottom Line" sidebar.

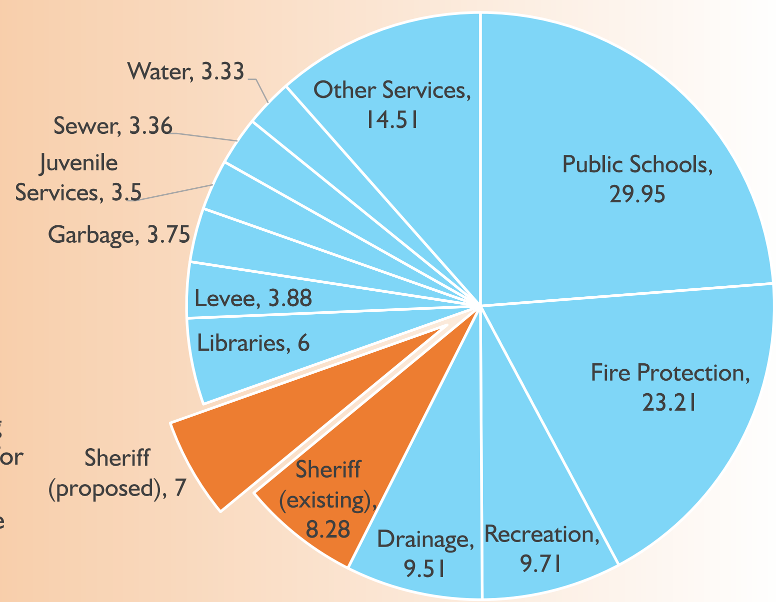
THE TAXPAYER'S BOTTOM LINE

If voters approve the proposition, homeowners will pay an additional $70 annually on each $100,000 of property value above the $75,000 homestead exemption. For example, the owner of a homestead-exempt property valued at $300,000 would pay $157.50 for the tax per year.*

Overall property tax rates vary in Jefferson Parish, depending on location. In 2021, for example, the total property tax rate for Metairie, an unincorporated area, was 118.99 mills. Assuming those rates remain the same in 2022, the proposed tax for the Sheriff's Office would bring the total rate to 125.99 mills, an increase of 5.9%, as shown in Chart A.

* The average sale price for a single-family home in Jefferson Parish during the third quarter of 2021 was $307,372, according to data from the University of New Orleans Institute for Economic Development and Real Estate Research.

CHART A. BREAKDOWN OF 2022 PROPERTY TAXES IN METAIRIE, INCLUDING PROPOSED SHERIFF'S OFFICE TAX AND ASSUMING CURRENT RATES CONTINUE
(Rates in mills)



BGR analysis of 2021 property tax rates, assuming they remain the same in 2022, and proposed tax for the Jefferson Parish Sheriff's Office. Millage rates for other parts of the parish will vary based on the special district taxes and any municipal taxes that apply.

BACKGROUND

Sheriff's Office Responsibilities and Budget

The Sheriff's Office is responsible for enforcing state and local laws throughout Jefferson Parish. However, it primarily patrols the unincorporated areas because the parish's six municipalities have their own police departments.[2] The Sheriff's Office also operates and staffs the Jefferson Parish Correctional Center, the parish's 1,200-bed jail, as well as a crime lab for the entire parish.[3] In addition, the Sheriff is the parish's tax collector and handles civil process duties, including executing court orders, providing bailiffs, serving subpoenas and seizing property. The municipalities benefit from these services, and the Sheriff's Office provides back-up law enforcement assistance when needed.[4]

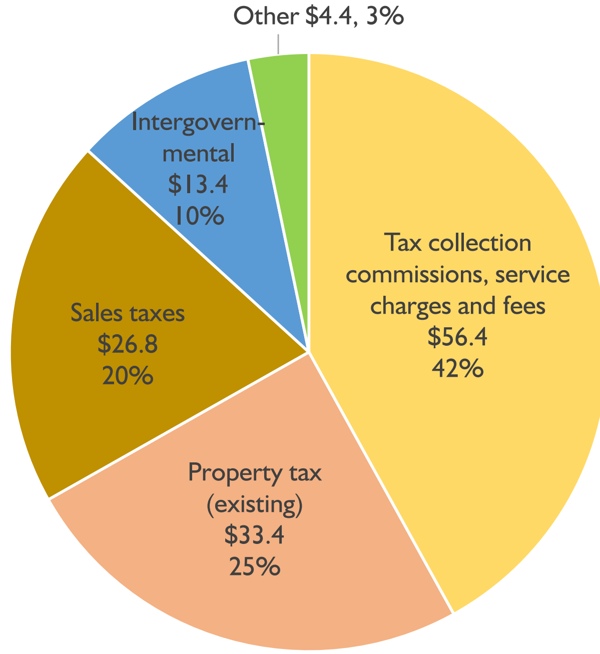
The office's 2021-22 General Fund budget includes $134.5 million in revenues.[5] As Chart B indicates, the office receives funding from a variety of sources, including $33.4 million from a permanent, parishwide 8.28-mill property tax. The $28 million from the proposed tax would increase General Fund revenues by 21% to $162.5 million.

More than 80% of the budget goes to salaries and benefits for employees. The rest pays for materials, supplies and general operating expenses, such as vehicles, fuel and insurance.

Since the 2015-16 fiscal year, the Sheriff's Office has kept expenditures relatively flat. This was necessary due to modest revenue growth through 2019. Then in 2020 and 2021, the office received a total of $23 million in pandemic-related federal grants. As Chart C illustrates, this caused the portion of the General Fund reserve, or fund balance, that is unassigned – and therefore available for any purpose – to reach $65.7 million at the end of the 2020-21 fiscal year. That amounts to 52% of annual expenditures, which was well above the office's goal at that time of maintaining unassigned reserves equal to 20% of expenditures, or $25.3 million.[6] Sheriff's Office officials told BGR that the 20% target is too low given the frequency of events such as natural disasters that can disrupt the office's funding streams.

CHART B. JEFFERSON PARISH SHERIFF'S OFFICE GENERAL FUND REVENUES, 2021-22 BUDGET

($ in millions)



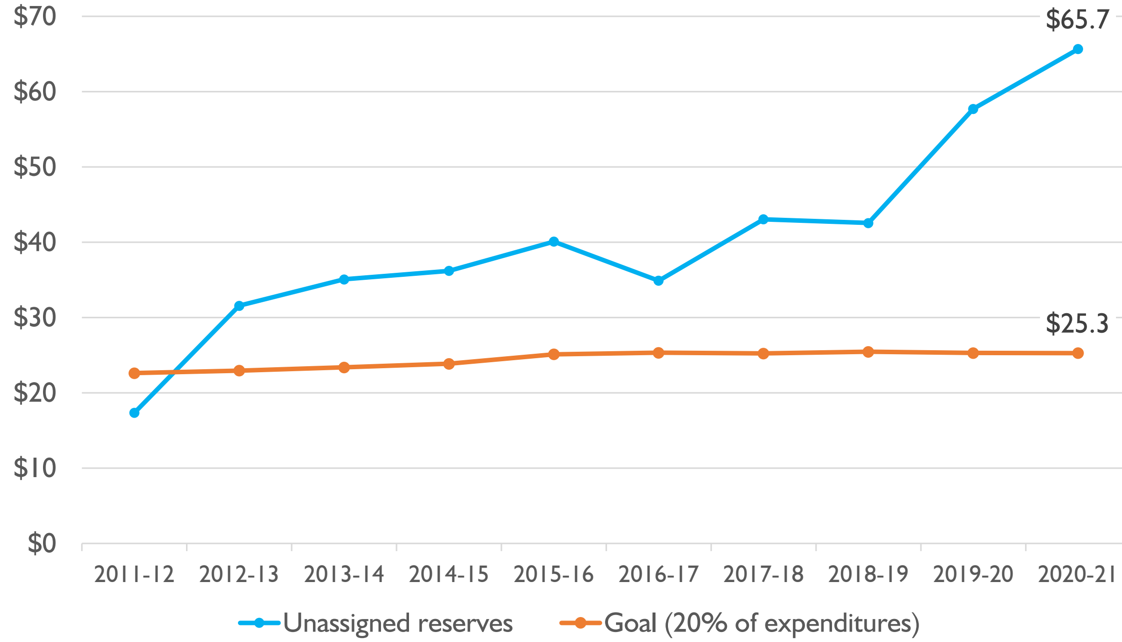
Note: The Sheriff's Office receives commissions of 9% to 15% for collecting sales and occupational license taxes and fines and forfeitures. The office has budgeted a total of $49.2 million from commissions in the 2021-22 fiscal year. It receives the 8.28-mill property tax in lieu of charging commissions on property tax collections. Sales taxes consist of two separate levies totaling 0.375%. The largest source of intergovernmental revenue is the State supplemental pay that deputies and correctional officers receive when they complete their peace officer standards and training (POST) certification.

Source: Jefferson Parish Sheriff's Office, Annual Budget Report, for the fiscal year ending June 30, 2022, p. 40.

They plan to increase the minimum reserve target to 33% of expenditures (about $44 million this year). The reserves would still well exceed the increased minimum.[7]

The officials said they controlled expenses and built up the reserves with an eye toward using a portion of them to provide the initial funding for raises. But they concluded the raises would not be large enough or sustainable in the long run to make a meaningful difference, so they developed the tax proposal.

CHART C. JEFFERSON PARISH SHERIFF'S OFFICE UNASSIGNED GENERAL FUND RESERVES
($ in millions)



Source: Jefferson Parish Sheriff's Office annual financial reports for the years ended June 30, 2012, to June 30, 2021. The Sheriff's Office intends to increase its minimum reserve target from 20% to 33% of expenditures.

Staffing Challenges

Because of the office's broad range of responsibilities and the increasing technical sophistication of modern policing, it needs a workforce with widely varying skill sets. This includes law enforcement officers, mechanics, detectives, secretaries, DNA analysts, 911 dispatchers, bailiffs, accountants, procurement officers, jail guards and central administrators. Overall, the Sheriff's Office has more than 1,200 employees in 10 divisions.

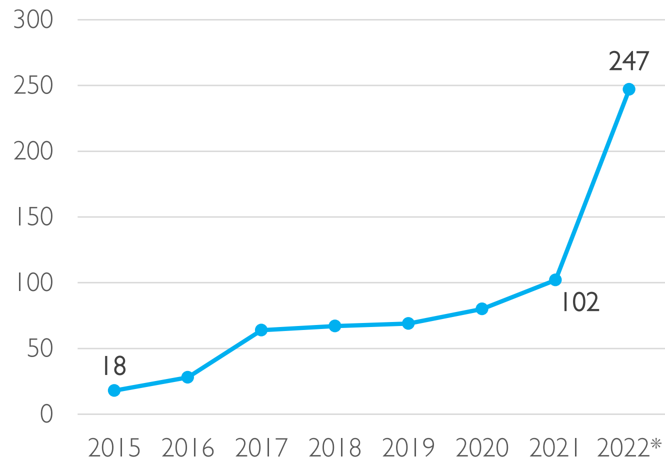
In recent years, the office has faced growing staffing challenges. The number of vacant positions has surged from 18 in 2015 to nearly 250 as of late March 2022. In the past nine months alone, vacancies have increased nearly 150%, as shown in Chart D. As of late March, the office had 1,478 authorized positions and 1,231 employees, leaving 247 positions unfilled, or 17%. The current number of authorized positions is slightly higher than in 2015. The Sheriff determines the number of authorized positions to budget based on an annual assessment of staffing levels necessary for the office to function properly. It is beyond the scope of this report to analyze whether the Sheriff's Office has an appropriate number of authorized positions and whether it has deployed its workforce optimally.

"In recent years, the office has faced growing staffing challenges. The number of vacant positions has surged from 18 in 2015 to nearly 250 as of late March 2022. In the past nine months alone, vacancies have increased nearly 150%."

As Table 1 shows, more than half of the vacancies are at the parish jail. The jail has 135 unfilled positions that represent 36% of its authorized workforce. The vacancy rate rises to 53% for correctional officers assigned to direct supervision of incarcerated persons.[8] To address the understaffing, the Sheriff late last year began requiring deputies and other certified law enforcement personnel to work one shift at the jail each month. This stop-gap measure drives up costs because the replacements have higher salaries than correctional officers and often receive overtime for their jail shifts. The jail accounts for more than half of the office's $11.5 million in budgeted overtime costs this fiscal year. Officials view overtime, which has doubled since 2015, as a significant budgetary concern, but they said understaffing has frustrated efforts to reduce these costs.[9]

The Technical Services division has the second highest number of vacancies at 38, which amounts to 19% of its authorized workforce. These openings are primarily for 911 dispatchers. This division also includes the crime lab, which has seen technicians leave for higher-paying jobs elsewhere. These positions do not show up on the vacancy list because the Sheriff has been able to fill them, often at significantly higher salaries that drive up the office's personnel costs. Next on the list is the patrol division, which had been nearly fully staffed in July 2021, when it had just three vacant positions. It now has 30 vacancies, most of which are for patrol deputies.

CHART D. JEFFERSON PARISH SHERIFF'S OFFICE VACANT POSITIONS, 2015-2022



* The 247 figure is for the first nine months of the 2022 fiscal year. (July 1, 2021, through March 25, 2022)

Source: Jefferson Parish Sheriff's Office, Current vs. Authorized Employee Counts on December 31, 2015, through 2021 and on March 25, 2022.

Sheriff's Office officials link the sharp increase in vacant positions to difficulties in retaining and hiring workers, largely driven by a salary structure that has not kept up with those of other law enforcement agencies and the private sector.[10] From 2006 to 2021, the Sheriff's Office provided only occasional raises. It implemented two raises in 2006 for both law enforcement personnel (a range of 5% to 25%) and civilian staff (5%).[11] It also provided office-wide raises in 2014 ranging from 2% to 6%, followed by a 7.5% law enforcement raise in 2017.[12] These intermittent raises caused the Sheriff's Office salaries to lose ground to inflation and other law enforcement entities. For example, as discussed later, the office found that the starting salary for a Jefferson Parish patrol deputy is at the low end of a range for other agencies in the region.

Increasing Salaries and Filling Vacancies

The Sheriff began taking steps in the summer of 2021 to address these salary and staffing issues. This included implementing raises for correctional officers and 911 dispatchers, the two largest areas of vacancy. The Sheriff's Office also began a comprehensive review of employee salaries. This culminated in early April with a plan to raise salaries and fill all open positions at a projected annual cost of $36.8 million. The primary funding source would be the $28 million from the proposed tax. About $5 million would come from projected savings on overtime costs, with the remaining $3.8 million coming from existing General Fund revenues or reserves. The plan would allocate $18.8 million to increase salaries for all Sheriff's Office employees by an average of 25%. The remaining $18 million would cover the cost of filling the vacant positions and provide reserves to maintain the raises and higher staffing levels if the office's revenues decline or its costs increase more than expected. The reserves also could fund additional raises if the office falls short of its staffing goals. Although the proposition would allow the office to pay for equipment and training, the Sheriff's immediate plan is to limit the new tax to employee salaries and benefits.

If voters approve the proposed tax, the Sheriff's Office will not receive any tax revenue until collections for 2022 property tax bills begin in early 2023. However, the office plans to use about $9 million of its General Fund reserves to implement the salary increases on July 1, the start of its next budget year. This could help the office address the tide of employee departures sooner, potentially reducing training and overtime expenses associated with turnover. If voters reject the tax, the officials said they would include smaller raises in the 2022-23 budget using the reserves.

TABLE 1. JEFFERSON PARISH SHERIFF'S OFFICE VACANCIES BY DIVISION, AS OF MARCH 25, 2022

Division	Authorized positions	Vacant positions	% Vacant
Corrections (jail)	379	135	36%
Technical Services (crime lab, 911 center, evidence, warrants, records)	199	38	19%
Patrol	293	30	10%
Special Investigations (crisis intervention unit, vice, strategic engagement, narcotics)	128	14	11%
Management Services (vehicles, information technology, other support services)	162	14	9%
Criminal Investigations (detectives, internal affairs)	170	10	6%
Tax Collections	49	4	8%
Finance Bureau (accounting, budgeting, purchasing, human resources)	33	1	3%
Special Operations (traffic enforcement, canine, aircraft, Land-Air-Sea-Emergency-Rescue)	53	1	2%
Executive (Sheriff's staff, legal department)	12	0	0%
TOTAL	**1,478**	**247**	**17%**

Source: Jefferson Parish Sheriff's Office

ANALYSIS

To analyze tax proposals, BGR applies three criteria related to the efficient and effective use of public resources. This framework derives from BGR's research on government finance and taxation, as well as consultation with government finance experts.

A government entity asking voters to approve a tax should demonstrate that:

- It has carefully planned how it will spend the tax revenue and provide financial stewardship and accountability for taxpayer dollars.
- The tax is an acceptable way to fund the purposes in light of alternative funding options.
- There is evidence indicating the tax would result in effective outcomes for the public.

In essence, the framework emphasizes that government entities must exercise taxing authority judiciously to fund the services and infrastructure voters demand and make a compelling case for any new tax they propose.

Has the Sheriff's Office carefully planned how it will spend the tax revenue and provide financial stewardship and accountability for taxpayer dollars?

The Sheriff's Office has developed a detailed spending plan to show citizens how it would use the tax revenue to fund raises and fill all authorized positions. Executive staff and division leaders evaluated pay scales position by position to align the new salaries with job responsibilities, improve competitiveness, bring most employees above a livable wage of $15 an hour ($31,200 per year), and reduce inconsistencies in pay for clerical staff. However, they did not systematically assess factors other than money that influence applicants' and employees' decisions. The plan includes a financial buffer for contingencies, but this surplus could grow significantly if the office is unable to quickly fill all the vacant positions. The office has also not articulated how it will assess whether the spending plan is working and report the findings to the public.

TABLE 2. EMPLOYEE SEPARATIONS BY REASON, JEFFERSON PARISH SHERIFF'S OFFICE

Reason	2018-19	2019-20	2020-21	2021-22 (projected)
	Budget Year Basis (July 1 – June 30)			
Resigned	190	124	150	250
Retired	37	31	28	52
Terminated	14	26	35	14
Deceased	4	5	4	3
Total	**245**	**186**	**217**	**319**

Source: Jefferson Parish Sheriff's Office, Separation Reports, January 1, 2018, to March 25, 2022. Projections for 2021-22 are based on annualized data from July 1, 2021, through March 25, 2022, including 183 resignations, 38 retirements, 10 terminations and two deaths.

The analysis looks separately at the spending plan's design and its two components: salary increases and filling vacant positions. It then discusses financial stewardship and accountability issues for the plan as a whole.

Designing the Pay Raise Plan. As shown in Table 2, the office is facing a significant increase in employee departures this year. Resignations have consistently been the predominant reason employees leave. Officials told BGR that informal conversations and supervisors' observations link the resignations to concerns that salaries are no longer competitive with other law enforcement agencies or private employers. The officials said many employees have historically been willing to accept lower salaries to work at the Sheriff's Office because they like the work environment, but the pay gaps are becoming too large.

However, the office does not conduct exit interviews with or otherwise survey departing employees to gather basic data on the importance of pay compared to nonfinancial factors that affect retention, including quality of supervision, advancement opportunities and job satisfaction. Such a practice would provide additional insights on resignations and help the office confront today's more difficult environment for law enforcement recruitment and retention in an era of major change in the profession.[13] See the sidebar for examples of techniques to assess motivating factors for prospective, current and former employees.

Public scrutiny of police officer performance has increased in Jefferson Parish and across the country. In November 2021, for example, Sheriff's Office deputies began wearing body cameras to record their interactions with citizens. The Sheriff told BGR that the combination of stagnant pay and increased expectations has prompted some employees to leave and made it more difficult to attract replacements. The Sheriff said the office now gets about 60 applicants for deputy recruiting classes when it used to average about 100.

In creating the pay raise plan, officials decided not to hire a consultant to conduct a formal compensation study. While such studies can compare pay scales and benefits across multiple agencies, the officials say an outsider would have difficulty mastering the office's staffing intricacies and finding apples-to-apples comparisons for all positions. Instead, they developed the spending plan through an extensive series of consultations among executive staff and division leaders, who repeatedly reviewed the pay scales position by position to refine the proposed salary increases, align them more fairly to the responsibilities of each position and reduce inconsistencies in support staff compensation across the divisions. These were important steps to avoid an overly simplified plan with across-the-board raises.

In addition, the Sheriff's Office has implemented some efficiencies to reduce personnel needs and operating costs. For example, it has begun taking steps to streamline staffing at the decades-old jail, which is owned by Jefferson Parish government (Parish). In interviews with BGR, officials described their coordination with the Parish to improve technology and equipment to achieve more efficient monitoring and jail operation. However, the potential for staffing reductions at the jail is not yet clear. In addition, the Sheriff's Office described several other efforts it has implemented to achieve cost savings, such as shifting its vehicle fuel supply from retail gas stations to less costly wholesale contracts and bulk purchases, one division's effort to streamline its workforce, and an officewide reduction in take-home cars. While the office can always seek more efficient operations, it is unlikely to free up enough revenue through cost savings to fund the proposed pay raises, especially when more than 80% of its budget is personnel cost.

The Sheriff's Office also had to work within the limits of the ballot proposition, which the office finalized well before it began working on details of the spending plan. Based on the Sheriff's decision in January to pursue a 7-mill tax, the office began with the bottom-line assumption that it would have $28 million in new tax revenue to address salary and staffing issues with a goal of filling all authorized positions. It then proceeded to evaluate different strategies for allocating this predetermined amount of revenue to different positions. The Sheriff's Office continued to adjust the complex spending plan until 10 days before the start of early voting on April 16.[14] This has given the public little time to evaluate the tax proposition. In addition, while the

TRACKING WHY EMPLOYEES STAY OR GO

Regular collection and analysis of data on the reasons why applicants choose a police agency, or why employees decide to stay or leave, is essential to an effective recruitment and retention strategy. Experts that BGR interviewed recommend:

- Asking current employees, through an anonymous survey or third-party interviews, (1) whether they are considering leaving their jobs, (2) if so, whether a pay increase would cause them to stay, and (3) if pay is not their concern, what other factors are making them look elsewhere for job opportunities.
- Conducting surveys of new employees to find out why they accepted the job and what they found attractive about it compared with other options. This information helps an employer understand employee values and motivations.
- Conducting confidential exit interviews or anonymous surveys with employees who resign to understand their reasons for leaving and ask them what it would take to get them to come back.

Sheriff's Office responded in an open manner to BGR's questions and requests for information, the office's website did not provide information on the plan for voters at the time of this report's publication.

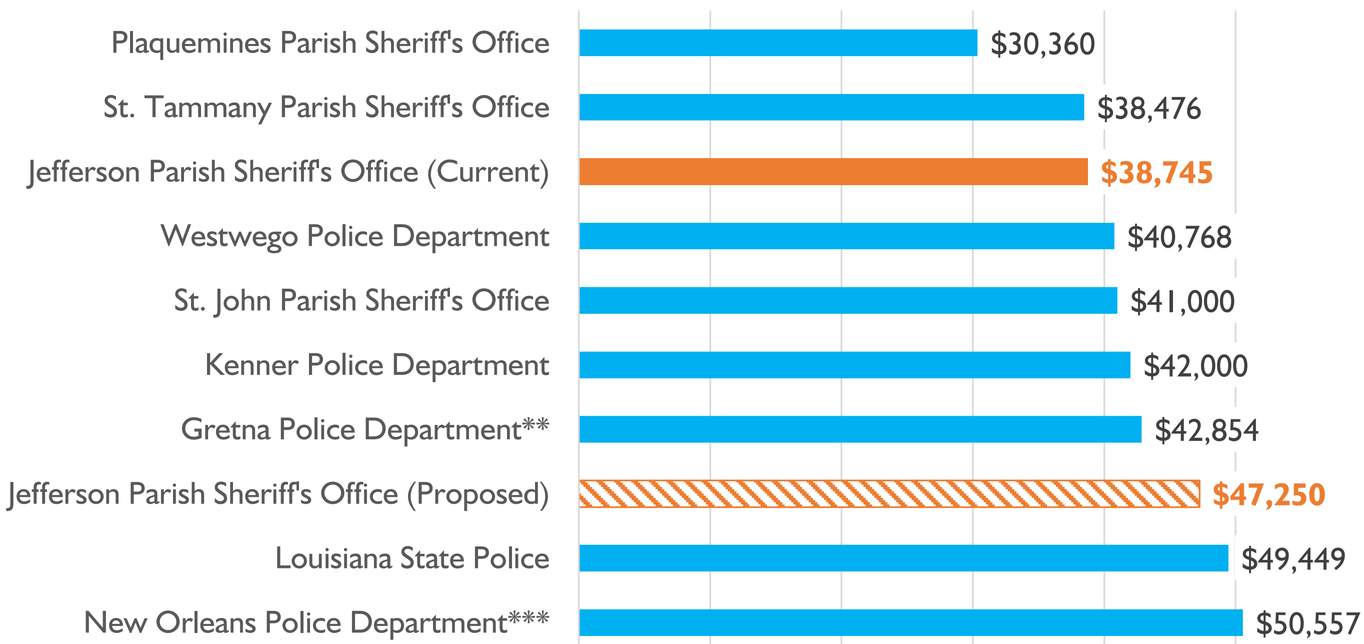
The Sheriff told BGR he did not want to wait until the fall 2022 election cycle because any new property tax approved then could not be levied until the end of 2023. This would delay the availability of revenue to meet staffing needs, potentially allowing staffing to further deteriorate and drive up costs to hire and train replacements.

This process resulted in a spending plan that lays out proposed salary increases for all 1,478 authorized positions. The raises have two components: an increase in base pay and an increase in longevity pay tied to years of service. Base salaries would rise by an average of 21% while the higher longevity pay would raise salaries by an average of 4%, for a total increase of 25%.

Salary Increases: Raising Base Salaries. As a first step in designing the revised base salary structure, the Sheriff's Office compared starting pay for Jefferson Parish patrol deputies to other law enforcement agencies in the area. The office is proposing a salary increase from $38,745 to $47,250, or 22%, to make it more competitive, as shown in Chart E.[15] The office then used this as a baseline to establish salary increases for sergeants, lieutenants and other higher-ranking officers.

Starting pay for patrol deputies in Jefferson Parish would rise from one of the lowest in the region to one of the highest under the proposed pay plan. It would remain lower than two large competitors: the New Or-

CHART E. STARTING SALARIES FOR FIRST-YEAR PATROL DEPUTIES AND POLICE OFFICERS IN AND AROUND JEFFERSON PARISH*



* The figures reflect starting salaries for officers in their first year of service after completing a training academy, but excluding the additional $6,000 a year in State supplemental pay that they become eligible to receive after completing peace officer standards and training (POST) certification.
** The Gretna Police Department starting salary will increase from $41,190 to $42,854 on April 22, 2022.
*** The New Orleans Police Department figure includes base pay, local millage pay, and differential pay for working the second shift.

BGR reviewed starting salary data collected by the Jefferson Parish Sheriff's Office for a presentation on the tax proposal. BGR's figures differ slightly from the Sheriff's Office presentation, but the relative position of Jefferson's current base salary (third lowest) and proposed base salary (third highest) remains the same.

leans Police Department and the Louisiana State Police. For Jefferson Parish deputies who have been on the job for 15 years, their current $53,640 salary would increase $13,500 to $67,290.[16] This would still be $6,300 less than in New Orleans and $9,800 less than the State Police.[17]

Regarding non-law enforcement positions such as clerks, secretaries and process servers, the Sheriff's Office sought to provide the lowest positions on the pay scale with a livable wage instead of making comparisons to other public entities or the private sector. They then raised salaries for other non-law enforcement positions accordingly to reflect their greater responsibilities. Under the spending plan, the number of employees earning a base salary of less than $31,200 a year, or $15 per hour (a common benchmark for a livable wage), would drop from 206 to 61.

The Sheriff's Office also took the pay raise planning process as an opportunity to reevaluate and restructure pay scales for support staff, including clerks. Over the years, pay scales varied for clerks in different divisions, leading to inconsistent pay for employees with similar responsibilities. The proposed pay plan resets the pay grades for clerks officewide, eliminating inconsistencies and achieving greater fairness.

Table 3 provides an overview of the planned increases in base salaries for some of the most common positions. The average base salary for all employees, including law enforcement officers, would increase 21% from $40,740 to $49,200. The largest raises on a percentage basis would go to two non-law enforcement positions – sales tax collectors and secretaries, which would receive about twice the average increase. While neither position currently has significant vacancies, the Sheriff's Office said these positions have received fewer raises than other employees in the past, necessitating higher raises now to provide competitive and livable salaries.

The highest raises for law enforcement officers would go to patrol lieutenants and patrol sergeants.[18] There currently is just one vacancy among the 52 authorized positions for these two classifications. However, Sheriff's Office officials said the pay increases are designed to relieve salary compression in middle management positions. Currently, the highest classification for patrol deputies has a base salary of about $45,000, which is just $4,000 less than sergeants, who are deputies' immediate supervisors, and $9,000 less than a lieutenant, the next rank above sergeant. The officials said this creates a disincentive for deputies to take on the added leadership responsibilities of a sergeant. Also, a Sheriff's Office comparison shows that total salaries for Jefferson Parish sergeants and lieutenants are about $30,000 less than their counterparts at the New Orleans Police Department and the State Police.[19] The Sheriff's $184,150 salary is set by the Legislature and would not change under the spending plan.

Of the two positions with the most vacancies, correctional officers would receive 25.7% raises while dispatchers would see increases of 18.7%, which is below the average. Recognizing that these positions needed urgent attention, the Sheriff's Office implemented about half of the proposed raises for them in the late summer of 2021, with the rest to take effect July 1 if voters approve the tax.[20] However, the retention issues for these positions have persisted. Since the partial raises took effect, 40 more correctional officers and 11 dispatchers have resigned. In both cases the number of resignations was higher than for the same time period a year before the raises took effect.[21]

The continued departures of these employees after they received part of their salary increase raises questions about whether the spending plan will solve the staffing problems. If understaffing persists, so would the associated overtime, and the raises from the proposed tax could exacerbate the problem. For example, the jail's overtime costs could actually increase because the deputies working overtime shifts at the jail would be making 22% more than they do now. The Sheriff's Office said it could use anticipated surplus tax revenues as discussed later to provide additional raises for these positions if needed. However, it can minimize trial and error by periodically studying and prioritizing top staffing needs and by identifying any non-financial factors discouraging recruitment or retention, through regular exit interviews and internal planning.

TABLE 3. CURRENT AND PROPOSED BASE SALARIES FOR COMMON POSITIONS IN THE JEFFERSON PARISH SHERIFF'S OFFICE

Position	Current base salary	Proposed base salary	$ increase	% increase
Sales Tax Field Collector 2	30,400	42,600	12,200	40.1%
Secretary	30,400	42,000	11,600	38.2%
Patrol Lieutenant	54,117	71,400	17,283	31.9%
Patrol Sergeant	49,077	63,000	13,923	28.4%
Clerk 6	28,600	36,000	7,400	25.9%
Correctional officer 1*	28,641	36,000	7,359	25.7%
Process Server	24,900	30,600	5,700	22.9%
DNA Analyst 2	53,000	65,000	12,000	22.6%
Patrol Deputy 1	38,745	47,250	8,505	22.0%
Detective 4	42,960	52,200	9,240	21.5%
Mechanic 3	38,750	46,500	7,750	20.0%
Crime Scene Technician 2	49,077	58,800	9,723	19.8%
Captain	67,020	80,000	12,980	19.4%
Dispatcher 3*	37,500	44,500	7,000	18.7%
Deputy Chief (division commanders)	110,652	127,200	16,548	15.0%
Bailiff 3	34,500	37,800	3,300	9.6%
Chief Deputy (No. 2 in overall command)	126,036	138,000	11,964	9.5%
AVERAGE EMPLOYEE	**40,740**	**49,200**	**8,460**	**20.8%**

* Correctional officers and dispatchers received about half of their salary increases in the late summer of 2021.
Note: Base salaries do not include longevity pay or the $6,000 in annual state supplemental pay that POST-certified employees receive.

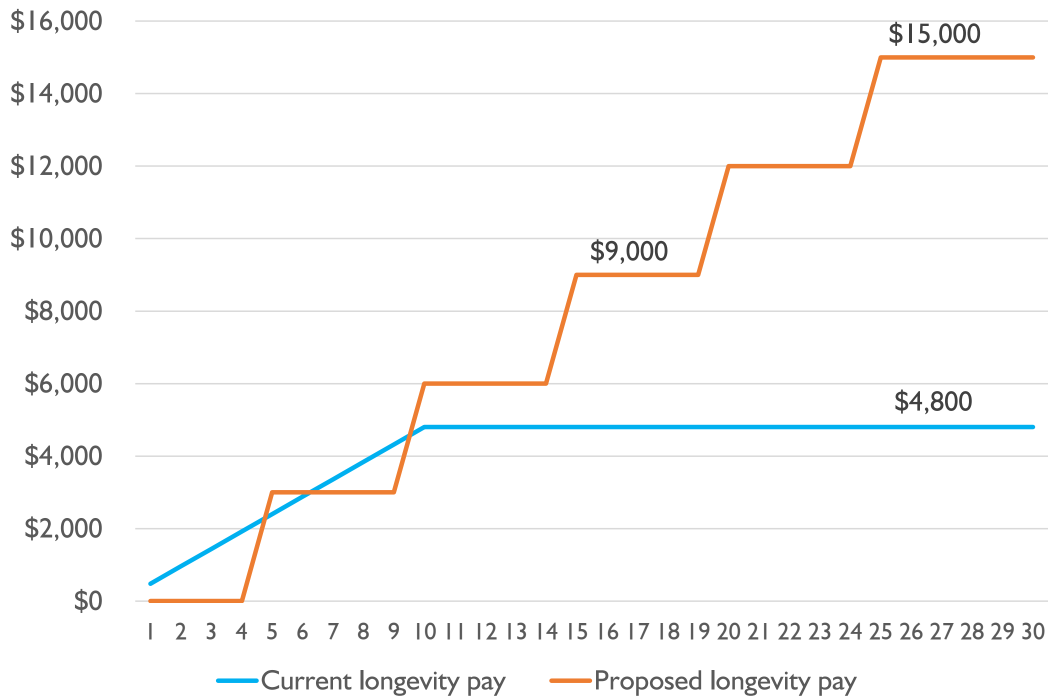
BGR analysis of Jefferson Parish Sheriff's Office proposed base salary increases.

Salary Increases: Raising and Extending Longevity Pay. The Sheriff's Office currently gives all employees a $480 longevity raise after each of their first 10 years for a maximum of $4,800, and then the raises stop. The spending plan would change this to a $3,000 raise every five years for a maximum of $15,000 after 25 years. Chart F shows the proposed changes.

Officials said the current frontloading of longevity pay hikes means that an employee with 25 years of experience receives the same salary as someone in the same job classification who has just 10 years of experience. They said this makes it more difficult to retain veteran employees. The officials also said that stretching out and increasing the longevity pay will help prevent situations in which an employee can go a decade or longer without a salary increase. They said this will help ensure that employees at the lower end of the pay scale receive a livable salary. The proposed change would raise the average longevity pay for current employees from about $3,500 to $6,200, an increase of $2,700. Employees with 25 years of service or more would see an $11,200 increase from $4,800 to $15,000.

Spreading out the longevity raises has advantages for the reasons the officials cited. However, one potential

CHART F. JEFFERSON PARISH SHERIFF'S OFFICE LONGEVITY PAY, CURRENT AND PROPOSED, BY YEARS OF SERVICE



BGR analysis

disadvantage of the revised structure is that it eliminates longevity pay for employees with fewer than five years of experience. This could make it more difficult to resolve core recruitment and retention challenges. While employees with four years of experience currently receive $1,920 in longevity pay, they would receive nothing under the proposed structure. This partially offsets the retention benefits of the increases in base pay for these employees.

Salary Increases: Impact on Total Pay. To provide a better understanding of how the tax proposal would change total salaries for different employees, BGR prepared three examples that include base pay, longevity pay and State supplemental pay, if applicable. More than half of Sheriff's Office employees receive $6,000 a year in State supplemental pay because of their law enforcement training and responsibilities.[22] As shown in Chart G, the total salary for a patrol lieutenant with 25 years of experience would increase $27,483, or 42%. Meanwhile, a patrol deputy 2 with four years of experience would see a much smaller increase in total salary of $7,089, or 15%. This is due, in part, to the reduction in longevity pay for employees with fewer than five years of experience. Finally, the total salary for a clerk who has 15 years of experience and is not eligible for State supplemental pay would increase $11,600, or 35%.

Filling Vacant Positions. The spending plan calls for filling all vacant positions, which is a moving target because employees have been leaving at a rate of about one per day so far this year. Officials emphasized that the 247 vacancies at the time of the plan are authorized positions that the Sheriff has deemed necessary to the office's operations. They said the Sheriff reassesses and adjusts the number of authorized positions with each annual budget to respond to changing conditions. The last time the office was effectively fully staffed was in 2015, when there were 18 vacancies among 1,457 authorized positions.

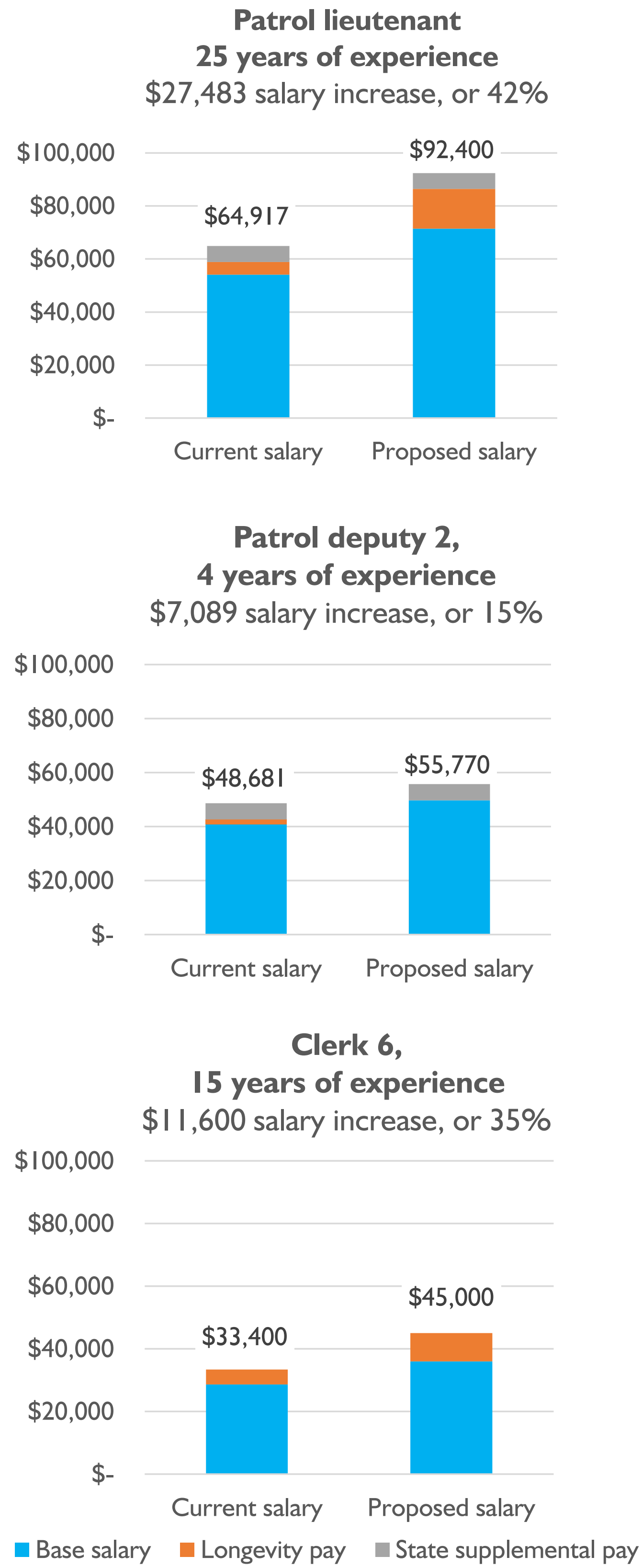
The Sheriff's Office estimates that full staffing would reduce overtime costs by $5 million a year. But if the office fails to recruit enough correctional officers to staff the jail, it could still face significant overtime costs based on the new higher salaries for those working extra shifts at the jail. If voters approve the tax and the office begins filling positions, it should continuously look for efficiencies and periodically reassess the 100% staffing goal to ensure that all positions remain necessary to fill.

Potential Surpluses. While the tax would provide full funding for all the vacant positions early next year, the Sheriff's Office acknowledged it could take a couple of years or longer to reach full staffing. This lag time in recruiting, hiring and training officers and other new personnel could create a significant surplus of tax dollars in the first few years of the tax. The spending plan does not project how much surplus revenue would accrue. If the office filled half of the positions in the first year, it could expect a surplus of about $9 million. Also, if employees continue to leave and are not immediately replaced, the office's surplus may grow because money budgeted for those now-vacant positions is not being spent on them.

Even if all vacancies were filled immediately, the tax would create an estimated first-year surplus of $2.5 million based on BGR's analysis of the Sheriff's cost estimates.[23] This would be in addition to the surplus from the anticipated lag time in filling vacant positions. Thus, in the previously discussed example in which filling half the vacancies in the first year would result in a lag-time surplus of $9 million, the total surplus could reach $11.5 million that year.

The proposed spending plan does not specify what the office would do with surplus tax revenue. Sheriff's Office officials said some of it could fund additional salary increases for positions that remain difficult to fill. They characterized the proposed raises in the plan as being at the low end of what will likely be necessary to achieve their staffing goals. Still, the lack of a comprehensive plan for what could be substantial surplus revenues fails to give taxpayers assurances about where the money will go. If the office does use surplus revenue for additional raises, it should inform its decisions with data on factors that influence the decisions of applicants and employees.

CHART G. EXAMPLES OF TOTAL PAY



BGR analysis

The officials also said it is necessary to maintain a financial buffer so they can continue to cover the increased personnel costs if any of the following occur:

- Revenues from the tax or the office's other funding sources are lower than expected.
- Overtime costs persist.
- Insurance, vehicles, fuel, technology or other non-personnel costs increase.[24]
- Employee retention improves, causing longevity pay to rise.

However, the office already has $65.7 million in unassigned reserves available for such financial contingencies. These reserves exceed the minimum fund balance target of 33% of operating expenditures by more than $20 million.[25] While the Sheriff would use about $9 million of the reserves to implement the raises starting July 1, current budget savings due to understaffing would help replenish those reserves.

The potential surpluses in tax revenue and the office's sizable existing reserves are large enough that they could warrant consideration of levying the tax at a lower rate until expenditures catch up with revenues. The Sheriff told BGR that he will review the millage rate annually and consider levying a lower rate if the pace of hiring is slower than expected and surplus revenue is accumulating. He would also consider not rolling forward the millage rate to increase revenue when property assessments rise. The decision would depend on the office's financial situation and the outlook for major technology, equipment or pay raise needs.

Financial Stewardship and Accountability. The Sheriff's Office has shown signs of effective financial stewardship. Under the current Sheriff, it has continued its track record of clean financial audits. In addition, its tax collection division has achieved a near 100% collection rate for local property and sales taxes.[26] The Sheriff's Office has also controlled expenses for several years, including during the pandemic, although salary competition and rising vacancies are now forcing it to change course. The office has not received a tax increase in three decades. The proposed tax's 10-year duration aligns with statewide norms for property taxes. It also balances the office's need for recurring revenue to cover the increased personnel costs and the public's ability to hold the office accountable for its use of tax revenues through the tax renewal process.[27]

To address the hiring challenge, the office told BGR that it is restructuring its recruitment strategy. Like many large police departments, it has established a recruitment website, jpsojobs.com, that provides prospective applicants with detailed information on job opportunities and requirements, the office's mission and vision, the personal values it seeks in future employees, the equipment and training they can expect, current pay and benefits, and other features of employment. The website also emphasizes specific selling points that might make the Sheriff's Office stand out to applicants, such as its crime-fighting technology and its focus on a friendly work environment with the slogan "join the JPSO family."[28] And, like other agencies, it is pursuing outreach to prospective applicants through multiple channels, such as advertising, social media, contacts with colleges, high schools and the military, and personal contacts. These techniques generally align with recommendations from studies on police recruitment and experts interviewed by BGR. The Sheriff's Office has not yet developed a written recruitment plan, which experts also recommend to ensure the strategy is comprehensive and targeted to attract highly qualified and diverse personnel suited to the modern demands of police work.[29]

"The potential surpluses and the office's sizable existing reserves are large enough that they could warrant consideration of levying the tax at a lower rate until expenditures catch up with revenues. The Sheriff told BGR that he will review the millage rate annually and consider levying a lower rate if the pace of hiring is slower than expected and surplus revenue is accumulating."

In addition to effective recruitment and retention strategies, it is important that the Sheriff's Office is transparent in how it uses the tax revenue so citizens can hold it accountable. The office said it does not plan to provide documentation or updates on the use of the tax revenues beyond what information is included in the annual public budget. Because all General Fund revenues are comingled, this would make it difficult, if not impossible, for citizens to determine where the large infusion of new tax dollars went. This is a particular concern given the potential for excess tax revenues. While the Sheriff's Office said it does not plan to use the tax revenue for non-personnel costs, it could achieve greater accountability by including a hiring and retention report in the budget that tracks progress on filling vacancies and the uses of surplus revenues from lags in hiring. Further, to the extent that other non-financial factors are driving departures at the Sheriff's Office, the proposed raises could fail to solve the attrition problem.

The Sheriff's Office could improve accountability by annually reporting on hiring, retention and the uses of surplus revenue.

Is the tax an acceptable way to fund the salary and staffing increases?

Under State law, the Jefferson Parish Law Enforcement District can levy voter-approved property or sales taxes to provide funding for the Sheriff's Office.[30] The Sheriff said that because sales tax rates in Jefferson Parish, like most other parishes in Louisiana, are already among the highest in the country, he chose to pursue a property tax. Property taxes tend to provide a more stable revenue stream than sales taxes, which are more susceptible to economic downturns. Sales taxes also are generally regressive because people with lower incomes tend to spend a greater portion of their income on taxable purchases. For these reasons, a property tax is an acceptable funding mechanism for the proposed salary and staffing increases.

Although the office's General Fund reserves can cover the initial six months of pay raises and possibly more, these one-time revenues would not be sufficient to fund the recurring expenditures in the Sheriff's proposed pay plan. Furthermore, recommended practices advise against using reserves to fund recurring expenditures.[31] Still, if the steady growth in the office's existing revenue streams continues, it may be able to meet its staffing goals with less new tax revenue.

Is there evidence indicating the tax would result in effective outcomes for the public?

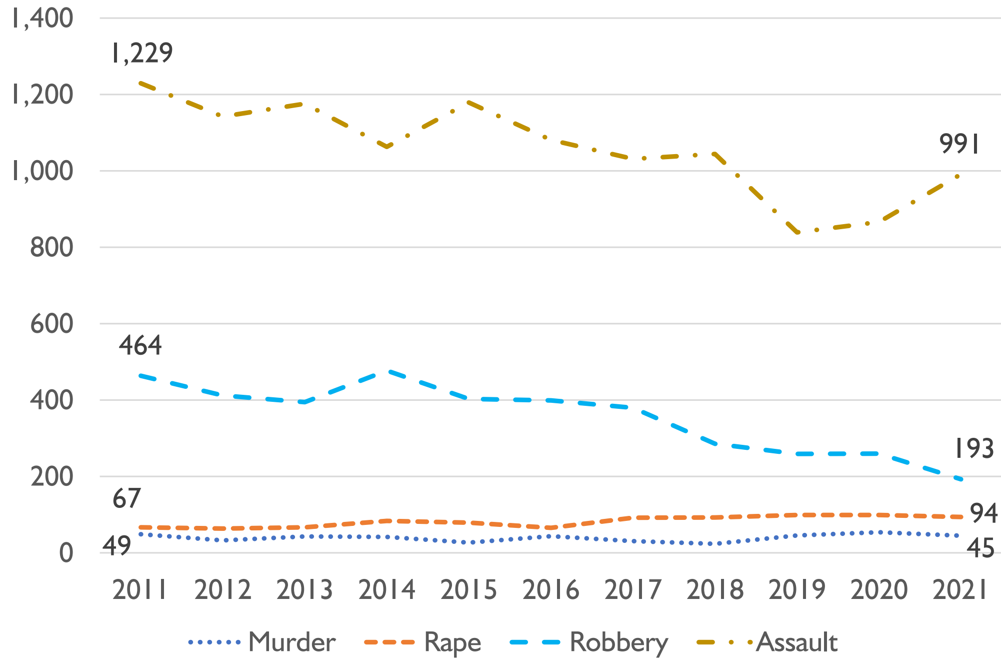
BGR's analysis found evidence that, if the pay raises succeed in improving recruiting and stemming staffing losses, the Sheriff's Office could maintain and possibly improve public safety outcomes in Jefferson Parish. However, it is unclear whether the proposed pay raises alone will resolve staffing losses without broader planning on recruitment and retention. This could lead to ineffective deployment of tax revenue and reduce taxpayer tolerance for funding other community priorities.

In discussing the tax proposition with various business and civic organizations, the Sheriff's Office has touted its public safety record, including a historical 80% solve rate for homicides. The officials said solving crimes quickly is essential to prevent additional crimes by the same individual. The Sheriff's office is the only local law enforcement agency in Louisiana that operates its own accredited crime lab, which enables it to avoid lengthy backlogs at State Police crime labs, and process evidence, identify potential suspects, and make arrests before crimes are repeated.[32]

Jefferson Parish crime rates have been trending downward in all but two of the seven categories that the FBI tracks. As Chart H shows, murders and rapes have been relatively unchanged during the past decade, while robberies declined 58% and assaults dropped 19%. During the same period, property crimes decreased significantly. Burglaries dropped 64%, while thefts and auto thefts both declined about 40%.

Several Jefferson Parish neighborhood leaders told BGR that they highly value the responsiveness of deputies on patrol and their supervisors, as well as information pro-

CHART H. JEFFERSON PARISH VIOLENT CRIMES STATISTICS, 2011 TO 2021



Source: Jefferson Parish Sheriff's Office.

vided by Sheriff's Office command staff at neighborhood meetings. The office reports a historical response time for emergency calls of about 5 minutes and has maintained that average under the current Sheriff.[33]

On the other hand, the Sheriff's Office has faced individual complaints and litigation regarding officer-involved shootings and deputy use-of-force incidents. Some citizens have criticized the thoroughness of the office's investigations into allegations of deputy misconduct. The Sheriff acknowledged the criticisms to BGR but asserted the office either defends its deputies when appropriate, or holds them accountable for their actions by terminating, and in some cases, arresting them, as determined by the office's investigation of each situation.

In addition, some citizens and groups have faulted the Sheriff for being slow to outfit officers with body-worn cameras compared to other law enforcement agencies.[34] The Sheriff cited concerns about the cost of camera technology and a video archive, but in late 2021 the office used federal pandemic relief funds to pay for the $8.5 million, five-year contract.

It is unclear whether, or to what extent, the proposed pay increases would improve the quality of policing in Jefferson Parish. If the Sheriff's plan succeeds, the office could eventually fill most of its authorized positions, and longevity pay would aid the retention of more experienced officers. In addition, the proposed pay scales would more fairly compensate officers for the risks and pressures they face in a job that has become more sophisticated over time. However, alleviating public concerns about officer-involved shootings and use-of-force incidents will depend more on the office's practices, policies and commitment to deputy training than higher staffing levels.

The Sheriff emphasizes that the office continues to deliver effective public safety services for Jefferson Parish, but it is sustaining service levels at the jail and other core operations with significant overtime spending. Failing to address staffing losses in a timely manner could pose greater risk to public safety. To the extent the tax helps the office to attract qualified candidates and stem staffing losses, the Sheriff's Office could maintain and build on its efforts to lower crime and improve public safety outcomes in Jefferson Parish. In the Sheriff's view, the tax's potential surplus revenue can help the office stay competitive on pay and fill persistent vacancies. But without a clear picture of any non-financial factors that may be driving departures and require intervention other than pay raises, the office is at a disadvantage in rebuilding its force. This could lead to tax revenue that is not deployed effectively, unnecessarily increasing costs for taxpayers and potentially reducing their tolerance for future tax proposals for other community priorities.

BGR POSITION

FOR. The Jefferson Parish Sheriff's proposed 7-mill property tax would provide a stable revenue stream to address growing problems with retention and hiring that could pose a risk to public safety. The Sheriff's Office would compete more effectively with other agencies for talented officers, recruits and other employees. Its detailed plan for raising salaries and filling vacant positions would align pay more fairly with employee responsibilities, provide a livable wage for most support staff and reduce overtime costs. The office has also compiled a track record of effective financial stewardship and is putting in place a new strategy for recruitment. A timely response as outlined in the Sheriff's proposal is necessary to prevent the recent spike in resignations from becoming a crisis.

Still, the proposal has some shortcomings that the Sheriff's Office should address. BGR's analysis finds that levying the full 7 mills could generate significantly more revenue than the pay raise plan requires, especially in the early years of the tax. The office should seek to control the accumulation of surplus tax revenue by continuing to develop its recruitment and retention strategy to fill vacancies efficiently and effectively. It should also put in place data collection and analysis techniques to understand employee motivations and help ensure the effectiveness of any future pay raises. While rebuilding its workforce, the Sheriff's Office should look for efficiencies in its authorized positions and publicly document its hiring results and use of surplus revenues. If surpluses persist, the Sheriff should consider lowering the millage rate to avoid overburdening citizens who may themselves be struggling financially. Unnecessarily high taxes in one area can reduce taxpayers' tolerance to finance other needs in the parish.

ENDNOTES

1 La. R.S. 13:5901 et seq. describes the powers, duties and other features of parish law enforcement districts.

2 Jefferson Parish has six municipalities: Kenner, Harahan, Gretna, Westwego, Jean Lafitte and Grand Isle.

3 The parish jail holds persons arrested and charged with felony crimes anywhere in Jefferson Parish. The Jefferson Parish Sheriff's Office crime lab provides DNA testing, forensic chemistry, fingerprint identification, digital forensics and firearm identification, among other things. The crime lab processes evidence on behalf of municipal police departments in Jefferson Parish without charge.

4 According to the Sheriff's Office, it investigates homicides, shootings and other violent crimes that go beyond the staff capacity of the municipal police departments. In addition, the office dispatches and handles 911 calls for Westwego, Harahan, Lafitte and Grand Isle.

5 Jefferson Parish Sheriff's Office, Annual Budget Report, for the fiscal year ending June 30, 2022, p. 40.

6 Jefferson Parish Sheriff's Office, Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2021, p. 5.

7 This is equivalent to four months of operating expenditures.

8 Of the 190 authorized positions to supervise incarcerated persons during the day, evening and night shifts, 101 are vacant based on BGR analysis of Jefferson Parish Sheriff's Office, Current vs. Authorized Employee Counts on March 25, 2022.

9 The Sheriff's Office reported $5.7 million of overtime, or 10% of regular salaries, in 2015. The $11.5 million of overtime represents about 20% of regular salaries.

10 As discussed earlier in the report, the Sheriff's Office held expenditures around $126 million a year from fiscal years 2016 through 2021. The 2022 expenditure budget of $132.7 million includes only about $1.5 million in additional salaries, which largely reflects raises granted in late 2021 to correctional officers and 911 dispatchers. The balance of the budget increase consists primarily of increased costs for insurance, materials, supplies, vehicles and equipment.

11 Jefferson Parish Sheriff's Office, Comprehensive Annual Financial Report, for the fiscal year ended June 30, 2006, p. 4.

12 Jefferson Parish Sheriff's Office, Comprehensive Annual Financial Report, for the fiscal year ended June 30, 2014, p. 26; and Comprehensive Annual Financial Report, for the fiscal year ended June 30, 2017, p. 26.

13 On average, agencies are filling only 93% of their authorized positions. They also hired fewer officers and saw an increase in resignations and retirements in 2020-2021. Police Executive Research Forum, *Survey of Police Workforce Trends*, June 11, 2021.

14 If voters approve the tax, the office told BGR it may make limited, isolated adjustments to the pay plan before implementation on July 1 as needed for individual positions, but it does not expect these changes to have a substantive effect on the plan or its cost.

15 The figures reflect the current and proposed base salaries for the Deputy 1 position in the first year but excluding State supplemental pay. The position works seven 12-hour shifts in a two-week period.

16 The Jefferson Parish salary for a Deputy 3 with 15 years of experience is currently $42,840, plus $6,000 State supplemental pay and $4,800 longevity pay. Base pay would increase to $52,290 under the proposed plan, plus $6,000 State supplemental pay and $9,000 of longevity pay.

17 The New Orleans Police Department salary for a senior officer with 15 years of experience and full merit pay is $73,560, based on its pay calculator. The salary for a 15-year officer with the Louisiana State Police is $77,039, based on its salary schedule.

18 Salaries for non-patrol sergeants and lieutenants would be slightly lower because they work two fewer hours per week than their counterparts in the patrol division. Under federal labor laws, police officers can be paid straight time for up to 86 hours of work in a two-week period. Jefferson Parish patrol deputies work 84 hours, 36 one week and 48 the next.

19 The comparison is based on total pay for officers with 15 years' experience, including base pay, longevity pay, merit pay and state supplemental pay. Sergeants receive $57,540 in Jefferson, $87,866 in New Orleans and $85,128 with the State Police. Lieutenants receive $62,340 in Jefferson Parish, $96,158 in New Orleans and $94,066 with the State Police.

20 The Sheriff's Office implemented the raises for dispatchers on August 22, 2021, and correctional officers on September 5, 2021.

21 In the same time period for 2020-21, 34 correctional officers resigned and six dispatchers resigned.

22 The Sheriff's Office data indicates the percentage is 57%.

23 The spending plan estimates that the proposed salary and staffing increases would raise the Sheriff's annual personnel costs to $120.9 million, excluding pass-through payments for State supplemental pay and details that deputies work. The current budget includes $95.4 million for the office's direct personnel costs. This suggests it would need $25.5 million in

new revenue to cover the projected personnel costs under the plan. The proposed tax would generate an estimated $28 million, leaving a potential surplus of $2.5 million.

24 The Sheriff expects, for example, to pay about $1.7 million per year to maintain the body-worn cameras after the current five-year, prepaid contract expires.

25 The Sheriff's Office proposed General Fund balance target of 33% of annual expenditures is twice what recommended practices suggest for general funds. However, they do allow agencies facing special circumstances, such as a risk of service disruption due to natural disasters, to carry higher balances. See Government Finance Officers Association, *Fund Balance Guidelines for the General Fund*.

26 The Sheriff's Office attributes the high collection rate on sales taxes to the efforts of its collection staff, which conducts approximately 300 audits a year, either in house or through contract auditors.

27 In 2020, BGR found that 81% of the roughly 2,000 voter-approved property taxes in Louisiana had durations of 10 years or less: 78% were for 10 years, 3% were less than 10 years and 19% were for more than 10 years.

28 For example, the Sheriff's Office website in April urged visitors to "Join the JPSO Family" and review the recruitment website.

29 U.S. Department of Justice, Office of Community Oriented Policing Services, *Law Enforcement Best Practices: Lessons Learned from the Field*, 2019, p. 101.

30 La. R.S. 13:5903.

31 Government Finance Officers Association, *Fund Balance Guidelines for the General Fund*. The Sheriff's Office also notes that it can use General Fund reserves to initiate smaller pay raises than those contemplated by the proposed plan. For example, it could spread $10 million of General Fund reserves over several years to finance a limited pay raise until growth in recurring revenue catches up with the new cost.

32 The New Orleans Police Department anticipates completion of a new crime lab this year, although the accreditation process will take longer. Sledge, Matt, "New Orleans City Council sets deadline for beleaguered NOPD crime lab to win accreditation," *The Times-Picayune | The New Orleans Advocate* via Nola.com, March 10, 2022.

33 See, for example, Jefferson Parish Sheriff's Office, Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2021, p. 3.

34 Hunter, Michelle, "Here are details on Jefferson Parish sheriff's new body camera contract," *The Times-Picayune | The New Orleans Advocate* via Nola.com, October 15, 2021.

BGR Project Staff

Rebecca Mowbray, President & CEO
Stephen Stuart, Vice President & Research Director
Paul Rioux, Research Analyst

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BUREAU OF GOVERNMENTAL RESEARCH
1055 St. Charles Ave., Suite 200
New Orleans, LA 70130
Phone 504-525-4152
www.bgr.org
@bgrnola