

# MEMO

DATE: October 26, 2017

TO: Judiciary and Law Enforcement Committee  
Finance and Administration Committee

FROM: David G. Beth - Kenosha County Sheriff

RE: Report for recognizing 2017 anticipated surplus from Federal Inmate Housing Revenue per 2017 Budget Policy Resolution #1, page 7, passed November 10, 2016

In past years, Kenosha County Sheriff's Department has been able to recognize revenue surpluses which resulted from housing federal inmates. By recognizing this surplus we are able to use the funds to cover labor costs and other expenditures that were associated with housing federal inmates.

The Sheriff is reporting an anticipated surplus of \$576,617 from Federal Inmate Housing Revenue. This surplus will be used to adjust expenditure budgets to provide enough funding through year-end and will support overages currently in Overtime, Temporary Salaries, FICA, Retirement, Pharmaceuticals, License/Permits, and Guard Dog expenses, all of which were incurred at both detention facilities and in our Patrol, Services, and KDOG units during 2017. Please review the attached budget modification form which has been submitted to Finance Administration.

The actual average daily holds of federal inmates for year-end 2017 will be approximately 221 per day. The 2017 adopted budget was figured at 199 per day. A report of the federal inmate housing revenue earned in 2017 is attached.

A copy of the 2017 Budget Policy Resolution #1, page 7, passed November 10, 2016 has also been included for your reference. It authorizes the Sheriff to use surplus federal inmate housing revenue to increase various expenditure budgets associated with the increase in inmate population. It also states that the Sheriff must report the details of the revenue/expenditure increases to both Judiciary and Law Enforcement and Finance and Administration committees. This memo fulfills the reporting requirement.



David G. Beth, Kenosha County Sheriff

cc: Chief Deputy  
Captain Miller  
Captain Hallisy  
Fiscal Services Manager Nancy Otis  
File

## **Budget Policy Resolution No. 1**

### **2017 Budget**

**Passed: November 10, 2016**

BE IT FURTHER RESOLVED, that palpable errors be appropriated in account 15130.559100 for the purpose of paying to the municipalities, in accordance with State law, as ordered by the State of Wisconsin Department of Revenue; and

BE IT FURTHER RESOLVED, that palpable errors in the amount of \$43,621.15 will be added to the property tax levy for collection as allowed by the State of Wisconsin. Therefore, this apportionment will not affect the general fund; and

BE IT FURTHER RESOLVED, that the various towns and villages and the city within the County be charged for the recovery of the illegal assessments on certain parcels on which tax certificates are to be cancelled in whole or in part as shown in the following schedule; and

TOWN/VILLAGE	DESCRIPTION	YR/TAX	AMOUNT
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None for 2017

BE IT FURTHER RESOLVED, that the added, eliminated, defunded, reclassifications, and position name changes, as shown in the Summary of Budgeted Personnel Changes, shall be established with the Budget; and

BE IT FURTHER RESOLVED, that the organization charts and FTEs included in the budget are for "Informational Purposes Only"; and

BE IT FURTHER RESOLVED, that if it is determined that the level of inmate holds increase is sustainable and/or the daily rate paid for by the Federal Government increases, the Sheriff is hereby authorized to increase the budgeted Federal Housing revenue and increase various expenditures (including additional personnel if necessary) associated with the increase in inmate population and/or daily rate increase, in order to affect increased costs for operations as long as its levy neutral; and

BE IT FURTHER RESOLVED, that prior to any budget modification for an increase in revenues and expenditures, the Sheriff shall make a report to the Finance and Administration and the Judiciary and Law Committees; and

BE IT FURTHER RESOLVED, that the Finance Division continue to account for Sheriff Jail revenue in a special revenue or internal service fund and make the appropriate accounting and budget modifications; and

BE IT FURTHER RESOLVED, that the Kenosha County Sheriff's Department is authorized to retain all the fees and revenues related to law enforcement actions of the Sheriff to offset the expenditures of patrolling the Village of Somers with any shortfall of revenues compared to expenditures to be covered by County reserves in an amount not to exceed \$50,000; and

BE IT FURTHER RESOLVED, that the County Executive implement the recommendations of the classification and compensation study for the remaining employee group in the 2017 budget effective January 8, 2017 which is attached and incorporated by reference; and

BE IT FURTHER RESOLVED, that all current or previously defunded positions in department budgets be allowed to be filled and budget modified for appropriation, if revenues for said position(s) become available; and

2017 Federal Inmate/Detainee Housing Revenue Report  
(January - September 2017)

	January 2017	February 2017 (28 days)	March 2017	April 2017 (30 days)	May 2017	June 2017 (30 days)	July 2017	August 2017	September 2017 (30 Days)
<b>BICE</b>									
Average per day	180.2258	191.3571	191.4516	177.7333	161.3871	150.4000	141.5161	151.9677	171.9333
BICE Housing	\$ 391,090.00	\$ 375,060.00	\$ 415,310.00	\$ 373,240.00	\$ 350,210.00	\$ 315,840.00	\$ 307,090.00	\$ 329,770.00	\$ 361,060.00
BICE Medical Transports	\$ 570.27	\$ 258.60	\$ 250.10	\$ 243.49	\$ 5,574.57	\$ 2,114.46	\$ 252.78	\$ 1,399.59	\$ 310.58
BICE Inmate Transports	\$ 23,418.50	\$ 25,457.03	\$ 35,751.41	\$ 23,402.12	\$ 25,595.22	\$ 24,251.50	\$ 23,413.34	\$ 27,004.39	\$ 23,693.46
Amount Invoiced	\$ 415,078.77	\$ 400,775.63	\$ 451,311.51	\$ 396,885.61	\$ 381,379.79	\$ 342,205.96	\$ 330,756.12	\$ 358,173.98	\$ 385,064.04
Amount Received	\$ 415,078.77	\$ 400,775.63	\$ 451,311.51	\$ 396,885.61	\$ 381,379.79	\$ 342,205.96	\$ 330,756.12	\$ 358,173.98	\$ 385,064.04
<b>USMS Eastern District of WI</b>									
Average per day	64.6129	61.0357	58.1613	50.0667	50.6774	57.7667	60.0000	61.2258	58.8667
Housing	\$ 140,210.00	\$ 119,630.00	\$ 126,210.00	\$ 105,140.00	\$ 109,970.00	\$ 121,310.00	\$ 130,200.00	\$ 132,860.00	\$ 123,620.00
Medical Transports	\$ 212.83	\$ 74.06	\$ 165.54	\$ 20,000.57	\$ 271.34	\$ 204.21	\$ 129.83	\$ 614.09	\$ 252.80
Inmate Transports	\$ 7,786.08	\$ 4,838.22	\$ 7,042.11	\$ 5,502.00	\$ 6,326.60	\$ 8,049.03	\$ 6,990.10	\$ 7,598.26	\$ 8,689.86
Amount Invoiced	\$ 148,208.91	\$ 124,542.28	\$ 133,417.65	\$ 130,642.57	\$ 116,567.94	\$ 129,563.24	\$ 137,319.93	\$ 141,072.35	\$ 132,562.66
Amount Received	\$ 148,208.91	\$ 124,542.28	\$ 133,417.64	\$ 130,642.57	\$ 116,567.94	\$ 129,563.24	\$ 137,319.93	\$ 141,072.36	\$ 132,562.66
<b>USMS Western Distr. of WI</b>									
Average per day	1.3871	0.5000	0.4839	0.6667	0.3871	0.2000	0.4516	0.1935	
Housing	\$ 3,010.00	\$ 980.00	\$ 1,050.00	\$ 1,400.00	\$ 840.00	\$ 420.00	\$ 980.00	\$ 420.00	\$ -
Medical Transports	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inmate Transports	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amount Invoiced	\$ 3,010.00	\$ 980.00	\$ 1,050.00	\$ 1,400.00	\$ 840.00	\$ 420.00	\$ 980.00	\$ 420.00	\$ -
Amount Received	\$ 3,010.00	\$ 980.00	\$ 1,050.00	\$ 1,400.00	\$ 840.00	\$ 420.00	\$ 980.00	\$ 420.00	\$ -
<b>2017 Adopted Revenue Budget:</b> \$ (5,493,436.00)									
Budget is figured at housing about 199/day @\$70.00/day (365 days), plus transportation costs reimbursed									
<b>2017 Budget Modifications (if any):</b> \$ -									
<b>2017 Current Budget:</b> \$ (5,493,436.00)									
<b>USM &amp; BICE Actual Daily Avg by Month</b>	<b>246.23</b>	<b>252.89</b>	<b>250.10</b>	<b>228.47</b>	<b>212.45</b>	<b>208.37</b>	<b>201.97</b>	<b>213.39</b>	<b>230.80</b>
<b>Monthly BICE Housing Costs:</b>	\$ 391,090.00	\$ 375,060.00	\$ 415,310.00	\$ 373,240.00	\$ 350,210.00	\$ 315,840.00	\$ 307,090.00	\$ 329,770.00	\$ 361,060.00
<b>Monthly BICE Transports Costs:</b>	\$ 23,988.77	\$ 25,715.63	\$ 36,001.51	\$ 23,645.61	\$ 31,169.79	\$ 26,365.96	\$ 23,666.12	\$ 28,403.98	\$ 24,004.04
<b>Monthly USM Housing Costs:</b>	\$ 143,220.00	\$ 120,610.00	\$ 127,260.00	\$ 106,540.00	\$ 110,810.00	\$ 121,730.00	\$ 131,180.00	\$ 133,280.00	\$ 123,620.00
<b>Monthly USM Transports Costs:</b>	\$ 7,998.91	\$ 4,912.28	\$ 7,207.65	\$ 25,502.57	\$ 6,597.94	\$ 8,253.24	\$ 7,119.93	\$ 8,212.35	\$ 8,942.66
(Includes Medical Transports)									
<b>2017 Monthly Gain/(Loss) on Housing Revenue:</b>	\$ 102,480.00	\$ 105,630.00	\$ 110,880.00	\$ 61,880.00	\$ 29,190.00	\$ 19,670.00	\$ 6,440.00	\$ 31,220.00	\$ 66,780.00
<b>YTD BICE Housing &amp; Transports Invoiced:</b>	\$ 3,461,631.41								
<b>YTD BICE Housing &amp; Transports Received:</b>	\$ 3,461,631.41								
<b>YTD USM Housing &amp; Transports Invoiced:</b>	\$ 1,202,997.53								
<b>YTD USM Housing &amp; Transports Received:</b>	\$ 1,202,997.53								
<b>YTD Combined Housing Invoiced:</b>	\$ 4,336,920.00								
<b>YTD Combined Transportation Invoiced:</b>	\$ 327,708.94								
<b>YTD Average Housing Level:</b>	227.18	<==Avg monthly, annualized, January thru September							
<b>2017 YTD Housing Surplus/(Loss):</b>									
(Does not incl. reimb for transporting inmates)	\$ 534,170.00								

**Comments**

Invoiced amount includes reimbursment expected for costs of daily transportation to/from institutions and Hospital Guard/ Medical Appointment transport events

**KENOSHA COUNTY EXPENSE/REVENUE BUDGET MODIFICATION FORM**

DEPT/DIVISION: **SHERIFF FY2017**

DOCUMENT # _____	G/L DATE _____
BATCH # _____	ENTRY DATE _____

PURPOSE OF BUDGET MODIFICATION (REQUIRED): Recognize anticipated surplus Federal Inmate Housing revenue and adjust expenditure budgets using these funds.

The adopted minimum daily housing level is 199/day; projected revenue estimated at 201/day.

A MEMO was presented to committees in November, 2017 to report this budget modification, as per 2017 Budget Policy

Resolution No. 1, passed November 16, 2016, page 7.

(1) ACCOUNT DESCRIPTION EXPENSES	(2)				BUDGET CHANGE REQUESTED		(5) ADOPTED BUDGET	(6) CURRENT BUDGET	(7) ACTUAL EXPENSES	AFTER TRANSFER	
	FUND	BUSINESS UNIT	OBJECT	sub- sidiary	(3) EXPENSE INCREASE (+)	(4) EXPENSE DECREASE (-)				(8) REVISED BUDGET	(9) EXPENSE BAL AVAIL
Overtime	100	21110	511200		160,617		380,000	380,000	1,053,262	540,617	(512,645)
Overtime	100	21310	511200		100,000		370,000	370,000	920,755	470,000	(450,755)
Salaries-Temporary	100	21110	511500		50,000		125,400	125,400	145,234	175,400	30,166
FICA	100	21130	515100		15,000		404,352	404,938	355,073	419,938	64,865
FICA	100	21310	515100		31,000		458,552	458,552	384,709	489,552	104,843
Retirement	100	21110	515200		21,000		548,692	548,692	451,445	569,692	118,247
Retirement	100	21130	515200		73,000		816,867	818,205	708,864	891,205	182,341
Retirement	100	21310	515200		35,000		420,126	420,126	360,969	455,126	94,157
Pharmaceuticals	100	21110	534150		45,000		120,000	120,000	119,025	165,000	45,975
Pharmaceuticals	100	21310	534150		39,000		100,000	100,000	99,021	139,000	39,979
Licenses/Permits	100	21150	531920		4,000		500	500	150	4,500	4,350
Guard Dog Exp	100	21170	534550		3,000		4,025	3,030	5,051	6,030	979
EXPENSE TOTALS					576,617	0	3,748,514	3,749,443	4,603,558	4,326,060	(277,498)

REVENUES	FUND	BUSINESS UNIT	OBJECT	sub- sidiary	REVENUE DECREASE (+)	REVENUE INCREASE (-)	ADOPTED BUDGET	CURRENT BUDGET	REVISED BUDGET
Federal Inmate Housing	100	21310	445801			(576,617)	(5,493,436)	(5,493,436)	(6,070,053)
REVENUE TOTALS					0	(576,617)	0	0	0

COLUMN TOTALS (EXP TOTAL + REV TOTAL)

576,617	(576,617)
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PREPARED BY: \_\_\_\_\_ Nancy Otis \_\_\_\_\_

DIVISION HEAD: \_\_\_\_\_

DATE: 10-26-17

DEPARTMENT HEAD: \_\_\_\_\_

DATE: 10-26-17

FINANCE DIRECTOR: \_\_\_\_\_  
(required)

DATE: \_\_\_\_\_

COUNTY EXECUTIVE: \_\_\_\_\_ DATE: \_\_\_\_\_

SEE BACK OF FORM FOR REQUIRED LEVELS OF APPROVAL FOR BUDGET MODIFICATION.

Please fill in all columns:

- (1) & (2) Account information as required
- (3) & (4) Budget change requested
- (5) Original budget as adopted by the board
- (6) Current budget (original budget w/past mods.)
- (7) Actual expenses to date
- (8) Budget after requested modifications
- (9) Balance available after transfer (col 8 - col 7).