

Sauk County 2014 Budget - Proposed Amendments

Updated 11/06/13

Amend #	Affected Department & Program	Amendment Description	Supervisor	Expenditure Increase or (Decrease)	Revenue Increase or (Decrease)	Other Sources Increase or (Decrease)	Net Tax Levy Increase or (Decrease)	Department / Requester Response	Finance Committee Concurrence Yes or No	Motion / Second
1	Sheriff	Increase jail bed rental	Dietz	-	329,000	-	(329,000)	Average rentals from prior years are less than the number proposed. There are no guarantees of future rentals. The impacts of State emphasis on Treatment Alternatives and Diversion are hoped to reduce inmate populations.	No	Lombard / Fordham
2	General Non-departmental	Split allocation of \$1,142,419 classification and compensation (C&C) implementation funds. \$575,444 for C&C implementation continues to be funded by tax levy. \$566,974 for a one-time bonus to all county employees to be funded by General Fund balance.	Halfen	-	-	566,975	(566,975)	By being named as one-time, this could be considered within the policy for allowable use of fund balance, but would be stretching the boundary of allowable. Although actual C&C results are not yet known, the amount estimated for implementation would be decreased by the proposed amount, which could undermine the commitment to implement the analysis. Red-circled employees could also receive a bonus when not merited. A bonus would not add to the base wages.	No	Lombard / Lane
3	Arts, Humanities & Historic Preservation	Remove Wormfarm Institute funding	Hartje	(40,000)	-	(40,000)	-	This investment in Sauk County is in concert with the County's mission, as well as the County's "identity." It is an economic boost to the area. As in the proposed budget, there is not an impact to the levy.	No	Wenzel / Fordham
4	Sheriff, Human Services, Highway	Vacancy factor re-allocated between departments	Kriegl	-	-	-	-	Macro-level review of vacancy factor has worked in the past without penalizing specific departments. Departments don't choose to overspend in other areas due to under spent wages and benefits. This could penalize a department having a good year, meaning little vacancy and turnover.	No	Fordham / Wenzel
5	Sheriff	Reduce levy for MIS line	Kriegl	(43,370)			(43,370)	The amount of the 2014 MIS budget for the Sheriff's Dept is based on information provided during the budget development process by staff, system vendors and guidance provided under the County's computer replacement policy. Reducing this line would force cancelation of maintenance contracts and/or interruption to the equipment replacement cycles.	No	Lane / Lombard
6	Sheriff	Increase jail bed rental	Kriegl		245,421		(245,421)	Same as #1 - Average rentals from prior years are less than the number proposed. There are no guarantees of future rentals. The impacts of State emphasis on Treatment Alternatives and Diversion are hoped to reduce inmate populations.	No	Wenzel / Lombard
7	Sheriff	Eliminate new drug deputy and associated equipment	Kriegl	(110,135)			(110,135)	Current efforts at drug enforcement and prevention are not failing. Drug use impacts are increasing at all levels. This position would work in concert with the County's Justice Continuum efforts.	No	Wenzel / Fordham
8	Arts, Humanities & Historic Preservation	Defer half the Wormfarm Institute funding to 2015	Krueger	(20,000)	-	(20,000)	-	The intent is to mature this into a countywide event. Other external funders expect to see local public commitment. The more local commitment, the greater likelihood of additional external funding. As more time is spent raising funds, less time is spent developing programming.	No	Fordham / Lombard
9	Conservation, Planning & Zoning	Add funding for recycling of agricultural plastics funded by General Fund balance	Kriegl	9,000		9,000		This would help prevent landfilling or illegal burning of these plastics. It is estimated \$9,000 would fund two events, not counting staff time to administer the program.	Yes	Lane / Lombard
10	Arts, Humanities & Historic Preservation	No change to \$40,000 funding, but release second half of appropriation only after the 2014 event demonstrates countywide participation	Krueger	-	-	-	-		N/A	N/A
11	Administrative Coordinator	Add funds to study homelessness issue from General Fund balance	Von Asten, Miller, Alexander	150,000	-	150,000	-		N/A	N/A

Sauk County 2014 Budget Proposed Supervisor Amendment

By Supervisor: John Dietz, District 6

Amendment #: 1
(Amendment # assigned by staff)

To amend the 2014 Proposed Budget, as recommended by the Finance Committee,
I Hereby Propose:

To increase the budgeted Jail Bed Rental from the proposed 22 renters per day to 40 renters per day. The reasons for the proposed change.

- The 1,2,3,4 and 5 year average haven't approached or reached a level this low.
- 2013 YTD is averaging 42 beds thru September
- No documented formula, estimate or matrix has been presented to justify any amount of rental bed days.
- Charting 5 year bed rental numbers indicates that we are in a very strong upturn in 2012 and 2013 YTD.
- The loss of bed rental revenue from one county, because of new jail construction, as cited by the Sheriff, appears to be occurring in a period beyond this budget.
- The relief from tax levy by passing this amendment will be significant, as follows.

As budgeted, 22 beds x \$50 x 365 days = \$401,500

As Amended, 40 beds x \$50 x 365 days = \$730,000

Increased income = \$329,000

Reduced Levy = \$329,000

Of course expense will be increased with more rental beds, but budget book info does not offer this amount.

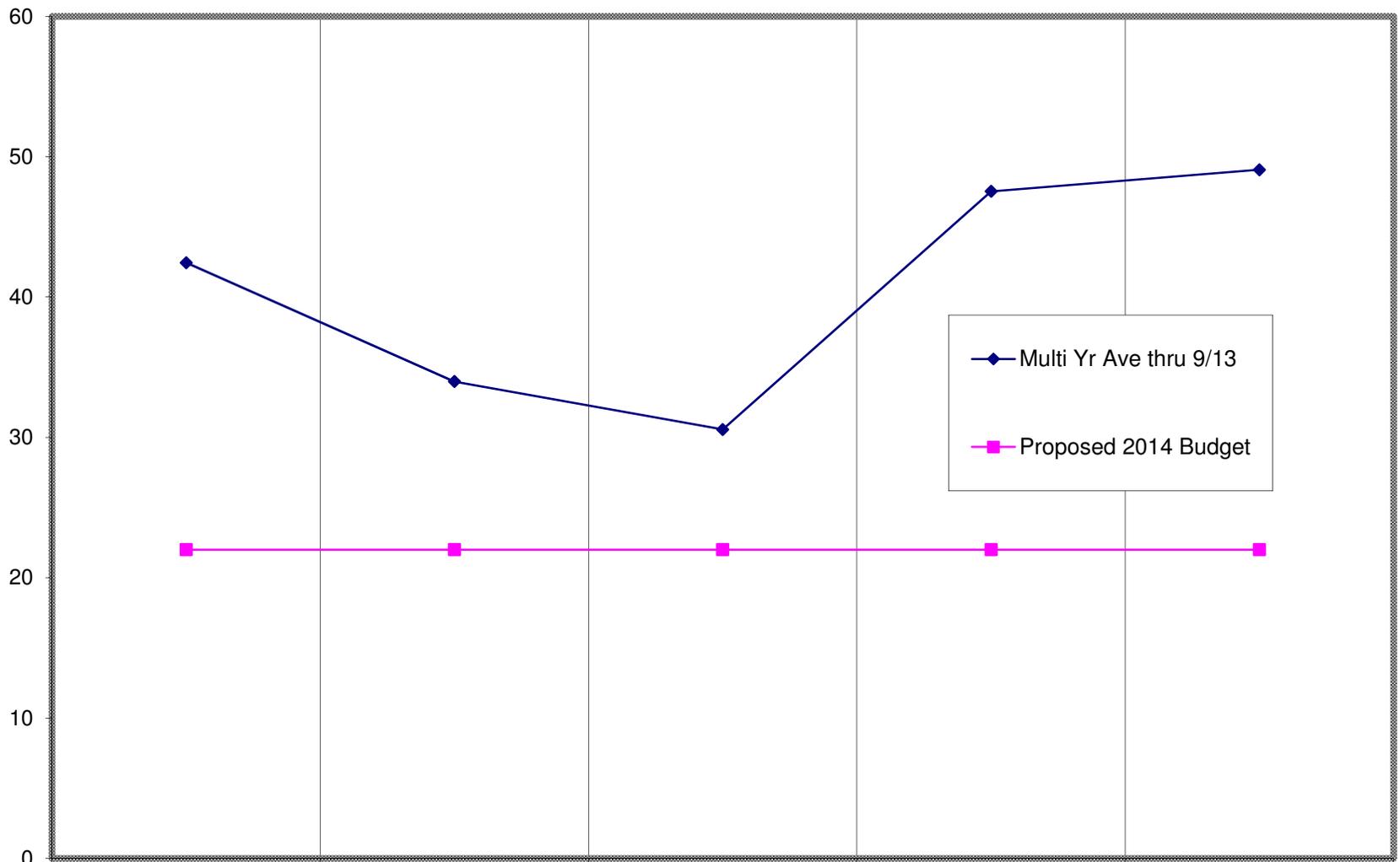
Anticipated service changes (additions and/or reductions) None

I estimate that this proposed amendment would decrease the tax levy by \$329,000
minus added expense

Department	Program Area Description	Expenditure Increase or (Decrease)	Revenue Increase or (Decrease)	Other Sources Increase or (Decrease)	Net Tax Levy Increase or (Decrease)
Sheriff/Jail	Bed rentals to outside agencies		+\$329,000		-\$329,000
Total for Amendment			+\$329,000		-\$329,000

Prepared by Supervisor Dietz

Jail Bed Rentals 5 Yr Average vs 2014 Budget



	2013YTD	2 Year	3 Year	4 Year	5 Year
Multi Yr Ave thru 9/13	42.44444444	33.97222222	30.56481481	47.52777778	49.06521739
Proposed 2014 Budget	22	22	22	22	22

Sauk County 2014 Budget Proposed Supervisor Amendment

By Supervisor: *Frederick Halfen*

Amendment #: 2
(Amendment # assigned by staff)

To amend the 2014 Proposed Budget, as recommended by the Finance Committee,
I Hereby Propose:

Reduce the 2014 levy by \$566,975 to \$0 increase. This can be accomplished by taking \$566,975 from the levied \$1,142,419 Class and Compensation Implementation and replacing it with fund balance dollars. The fund balance dollars would be used for one time bonus to all county employees. The amount of the bonus for each employee would be base upon current salaries/compensation and would help off set salary increases recommended by the Class and Compensation study. The remaining levied Class and Compensation Implementation moneys "\$575,444" would still be available for classification adjustments and wage increases as appropriate.

Anticipated service changes (additions and/or reductions):

No service changes are anticipated. The county employees would still receive the full dollar amount proposed in the Class and Compensation Implementation section of the 2014 budget.

Anticipated positive results:

*No increase in tax levy for 2014
Appropriate use of the "Unassigned (Unreserved, Undesignated) fund balance dollars"
An increase in compensation for county employees without increasing taxes
Less employee compensation burden for future budget
More employee buying power of a bonus than a small raise spread over years
Infusion of dollars into the Sauk County economy*

I estimate that this proposed amendment would increase / decrease (circle one) the tax levy by \$ \$566,975

Department	Program Area Description	Expenditure Increase or (Decrease)	Revenue Increase or (Decrease)	Other Sources Increase or (Decrease)	Net Tax Levy Increase or (Decrease)
General Non-departmental	Class and Compensation Implementation from \$1,142,419 to \$575,444	Decrease expense by \$566,975			Decrease tax levy by \$566,975
General Non-departmental	One-time bonus to all county employees from \$0 to \$566,974	Increase expense by \$566,975		Increase use of fund balance by \$566,975	
Total for Amendment		0		\$566,975	(\$566,975)

Sauk County
2014 Budget
Proposed Supervisor Amendment

Sauk County
Admin Coordinator

By Supervisor: Virgil Hartje

Amendment #: 3
(Amendment # assigned by staff)

To amend the 2014 Proposed Budget, as recommended by the Finance Committee,
I Hereby Propose: Taking the Wormfarm Institute for \$40,000 out of
the budget.

Anticipated service changes (additions and/or reductions):

I estimate that this proposed amendment would increase / decrease (circle one) the tax levy
by \$ 0

Department	Program Area Description	Expenditure Increase or (Decrease)	Revenue Increase or (Decrease)	Other Sources Increase or (Decrease)	Net Tax Levy Increase or (Decrease)
Arts, Humanities & Historic Preservation	Wormfarm Institute	(40,000)		(40,000)	0
				General Fund Balance	
Total for Amendment		(40,000)		(40,000)	

**Sauk County
2014 Budget
Proposed Supervisor Amendment**

4

By Supervisor: Kriegl

Amendment #: _____
(Amendment # assigned by staff)

**To amend the 2014 Proposed Budget, as recommended by the Finance Committee,
I Hereby Propose:**

to amend the proposed 2014 budget to **reduce the levy dollars in the budget of three of the four largest county departments (listed below) by the amount of their share of the \$449,617 “vacancy factor reduction”**

The **\$449,617** is not levied in the 2014 Sauk County budget because it is not expected to be spent.

We know from experience that the large departments have some staff vacancies each year which means they don't spend 100% of the amount needed to compensate all employees in a year without vacancies. The expected amount for 2014 is **\$449,617 and it is already** omitted from the 2014 levy. Yet the 2014 budget authorizes the spending of the **\$449,617 by these three departments.**

The change proposed by the amendment for the three departments is tested and working because it was made to the county nursing home budget after 2005. If this change had not been made by someone else to the nursing home, the 2014 budget would allow the nursing home to spend another \$250,000 of levy dollars that are not levied.

Anticipated service changes (additions and/or reductions):

Adoption of this amendment doesn't change the total tax levy even if vacancies end up being zero. This amendment doesn't encourage or discourage vacancies. It doesn't punish a department if the vacancy rate is different from expected. The benefit of the amendment is that it makes a budget more accountable and realistic compared to expectations. When vacancies were less than expected in the past, money was usually taken from the contingency or general fund. That would remain the same with this amendment.

The below numbers were provided by the accounting department.

I estimate that this proposed amendment would increase / decrease (circle one) the tax levy by \$ zero

Department	Program Area Description	Expenditure Increase or (Decrease)	Revenue Increase or (Decrease)	Other Sources Increase or (Decrease)	Net Tax Levy Increase or (Decrease)
Sheriff	Use of fund balance increased, tax levy decreased			226,743	(226,743)
Human Services	Use of fund balance increased, tax levy decreased			139,460	(139,460)
Highway	Use of fund balance increased, tax levy decreased			83,414	(83,414)
General	Use of fund balance decreased, tax levy increased			(449,617)	449,617
Total for Amendment		0	0	0	0

Sauk County
2014 Budget
Proposed Supervisor Amendment

By Supervisor: Kriegl

Amendment #: 5
(Amendment # assigned by staff)

To amend the 2014 Proposed Budget, as recommended by the Finance Committee,
I Hereby Propose:

to amend the proposed 2014 budget to reduce the levy dollars for Sheriff "MIS Dept Chargeback" from \$ 243,370 to \$200,000. \$200,000 is a bit more than the five year average spending for this budget line. This should be more than adequate because the typical carryover in this budget has been a bit above \$41,000.

I have asked why this budget line continues to be so much above the multiple year spent average. No one has shown me that 2014 has any special need for more than the five year average spending level.

Anticipated service changes (additions and/or reductions):

Adoption of this amendment shouldn't reduce services because it removes levy dollars that are not likely to be spent for the stated budgetary purpose.

I estimate that this proposed amendment would increase / decrease (circle one) the tax levy by \$43,370.

Department	Program Area Description	Expenditure Increase or (Decrease)	Revenue Increase or (Decrease)	Other Sources Increase or (Decrease)	Net Tax Levy Increase or (Decrease)
Sheriff	Use of tax levy decreased	(\$43,370)			(\$43,370)
Total for Amendment		(\$43,370)	0	0	(\$43,370)

**Sauk County
2014 Budget
Proposed Supervisor Amendment**

By Supervisor: Kriegl _____

Amendment #: **6**
(Amendment # assigned by staff)

To amend the 2014 Proposed Budget, as recommended by the Finance Committee, I Hereby Propose: To increase the budgeted rent income from rented beds in pod B from \$415,329 (22 ADP at \$51.72) to \$660,750 (35 ADP at \$51.72) and to reduce the tax levy in the Sheriff's Department by \$245,421 (\$660,750 minus \$415,329).

Using official data and calendar years, the actual number of renters for 4, 3, and 2 year averages were 47.50, and 30.67 and 34. The average daily population (ADP) of renters from January to September 2013 is 42. The ADP of renters in September 2013 was 45.

Budgeting for 35 renters is evidence based in contrast to the budgeting of 22 which is not based on any reliable evidence. Compared to the official actual rent numbers cited above, budgeting for only 22 renters grossly underestimates renters for 2014 and unnecessarily raises the property tax levy.

Anticipated service changes (additions and/or reductions):

None

I estimate that this proposed amendment would decrease (circle one) the tax levy by \$ \$245,421

Department	Program Area Description	Expenditure Increase or (Decrease)	Revenue Increase	Other Sources Increase or (Decrease)	Net Tax Levy Increase or (Decrease)
Sheriff	rent of pod B beds		\$245,421		(\$245,421)
Total for Amendment			\$245,421		(\$245,421)

Sauk County 2014 Budget Proposed Supervisor Amendment

7

By Supervisor: Kriegl _____

Amendment #: _____
(Amendment # assigned by staff)

To amend the 2014 Proposed Budget, as recommended by the Finance Committee,
I Hereby Propose: to eliminate the new drug deputy and the associated equipment including squad car,
reducing the levy dollars in the sheriff's department by \$110,135.

The Obama administration, Grover Norquist (president of the conservative Americans for Tax reform), and past presidential candidate Newt Gringrich and Senator Rand Paul agree that the war on drugs has been a costly failure especially compared to alternatives to incarceration. On August 12, the US Attorney General (highest ranking law enforcement official) described the failure of the war on drugs in a speech to the American Bar Association. Grover Norquist was quoted saying, "It's a step in the right direction".

The war on drugs contributed to the costliest mistake ever made by Sauk County which was to build and operate a badly designed, expensive, oversized, labor and energy inefficient prison (Sauk County Jail). It takes only four years of gross operating costs to equal the cost of the whole building.

If we followed the urging of Norquist, Gringrich, Paul and Obama and the example of Minnesota and several other Wisconsin counties, we could save least \$3,000,000 annually despite the terrible prison design. I repeat my offer to prove my numbers using official documentation to all doubters.

Still the Sauk County Sheriff's department requests another \$110,135 (almost as much as is being budgeted for evidence based methods) to escalate the failed war on drugs by adding another drug detective. Several local law enforcement staff have been arrested for drunk driving in recent years. This wouldn't happen if law enforcement was the solution.

I don't condone the abuse of alcohol, illegal or prescription drugs. However, I see nothing to be gained by escalating failed methods. The crime rate in Sauk County isn't unusually high or low, but official statistics show that tripling spending by the Sheriff since 2000 hasn't reduced crime rates here despite reduced crime rates almost everywhere in the country for the last 20 years. It is senseless to spend even more on failed methods to treat symptoms instead of causes. Science shows that treatment is much more effective than detectives and jails in dealing with addiction.

With recognition across the political spectrum that the war on drugs has failed and that alternatives to incarceration offers evidence based solutions, stop repeating our costly mistakes and shift new resources to alternatives to incarceration, not to a drug deputy to escalate the failed war on drugs.

Anticipated service changes (additions and/or reductions):

none

I estimate that this proposed amendment would decrease (circle one) the tax levy
by \$ _____ \$110,135 _____

Department	Program Area Description	Expenditure Increase or (Decrease)	Revenue Increase or (Decrease)	Other Sources Increase or (Decrease)	Net Tax Levy Increase or (Decrease)
Sheriff	New drug deputy	(\$110,135)			(\$110,135)
Total for Amendment		(\$110,135)			(\$110,135)

Sauk County 2014 Budget Proposed Supervisor Amendment

8

By Supervisor: Marty Krueger _____

Amendment #: _____
(Amendment # assigned by staff)

To amend the 2014 Proposed Budget, as recommended by the Finance Committee,
I Hereby Propose:

That the *Wormfarm Fermentation Fest* request for \$40,000 be budgeted as follows:

\$20,000 from fund balance in 2014 and \$20,000 from fund balance for 2015.

Anticipated service changes (additions and/or reductions):

This amendment is predicated on the Wormfarm working to expand programming and activities associated with the event to a county-wide focus. Monies for 2014 would go toward planning and 2015 toward implementation of planning efforts.

I estimate that this proposed amendment would increase / decrease (circle one) the tax levy by \$ ____ 0 _____

Department	Program Area Description	Expenditure Increase or (Decrease)	Revenue Increase or (Decrease)	Other Sources Increase or (Decrease)	Net Tax Levy Increase or (Decrease)
Arts, Humanities and Historic Preservation	Grants	(20,000)	0	(20,000)	0
Total for Amendment		(20,000)	0	(20,000)	0

Sauk County
2014 Budget
Proposed Supervisor Amendment

9

By Supervisor: Kriegl
 (Amendment # assigned by staff)

Amendment #: _____

To amend the 2014 Proposed Budget, as recommended by the Finance Committee, I Hereby Propose: to add \$9,000 from General Fund balance to the Conservation, Planning and Zoning Department to conduct recycling collections of agricultural plastics in Sauk County in 2014.

The use of plastics for covering or bagging silage and wrapping bales has increased dramatically in the last 20 years. The plastic can only be used for this purpose once because it gets punctured when the silage gets fed. Until recently, this plastic has been either landfilled or burned (burning is illegal). Because recently an opportunity to recycle the plastic developed, a successful collection was held in Sauk County in October. However just as with items that are collected via clean sweep, some public funding is needed to make this collection effort work.

Anticipated service changes (additions and/or reductions):

Adoption of this amendment actually provides a service much like Clean Sweep does. It will enhance services to Sauk County citizens.

I estimate that this proposed amendment would increase / decrease (circle one) the tax levy by \$ zero

Department	Program Area Description	Expenditure Increase or (Decrease)	Revenue Increase or (Decrease)	Other Sources Increase or (Decrease)	Net Tax Levy Increase or (Decrease)
Conservation, Planning and Zoning	Use of General Fund balance to recycle agricultural plastics	\$9,000		\$9,000	
Total for Amendment		\$9,000	0	\$9,000	0

Sauk County 2014 Budget Proposed Supervisor Amendment

10

By Supervisor: Marty Krueger

Amendment #: _____
(Amendment # assigned by staff)

To amend the 2014 Proposed Budget, as recommended by the Finance Committee,
I Hereby Propose:

That the Wormfarm *Fermentation Fest* request for \$40,000 be budgeted as follows:

All \$40,000 appropriated from General Fund balance in 2014. The first \$20,000 would be available immediately. The second \$20,000 would be available only after the 2014 event is complete and the UW Extension, Arts & Culture and/or Economic Development Committee have reviewed its proposed county-wide expansion, and approved release of the second installment to assist in planning for the 2015 event.

Anticipated service changes (additions and/or reductions):

This amendment would make no change to the dollars, or source of those dollars, in in the proposed budget. However, release of the second half of funds would be only after the 2014 event demonstrates expansion of the event to new areas of Sauk County, making it county-wide. Provision of funding from all County taxpayers should also deliver an economic benefit to all areas of the County.

I estimate that this proposed amendment would increase / decrease (circle one) the tax levy by \$ 0

Department	Program Area Description	Expenditure Increase or (Decrease)	Revenue Increase or (Decrease)	Other Sources Increase or (Decrease)	Net Tax Levy Increase or (Decrease)
Arts, Humanities and Historic Preservation	Grants	0	0	0	0
Total for Amendment		0	0	0	0

Sauk County 2014 Budget Proposed Supervisor Amendment

11

By Supervisor: Scott Von Asten, John Miller, Scott Alexander

Amendment #: _____
(Amendment # assigned by staff)

To amend the 2014 Proposed Budget, as recommended by the Finance Committee, we hereby propose:

Sauk County shares a common problem of homelessness with most counties in Wisconsin. County governments all over the country have developed many different methods of addressing the issue of the homeless in their counties. We propose Sauk County form a task force to study the problem and then develop a plan of action to address homelessness in Sauk County. Such as, we are doing with the Justice Continuum, and like the Justice Continuum we propose using for this one-time expense \$150,000 from the general fund to be used by the Homeless Task Force to study and develop our plan of action.

Anticipated service changes (additions and/or reductions):

We estimate that this proposed amendment would increase / decrease (circle one) the tax levy by \$ 0

Department	Program Area Description	Expenditure Increase or (Decrease)	Revenue Increase or (Decrease)	Other Sources Increase or (Decrease)	Net Tax Levy Increase or (Decrease)
Administrative Coordinator		150,000	0	150,000	0
Total for Amendment		150,000	0	150,000	0