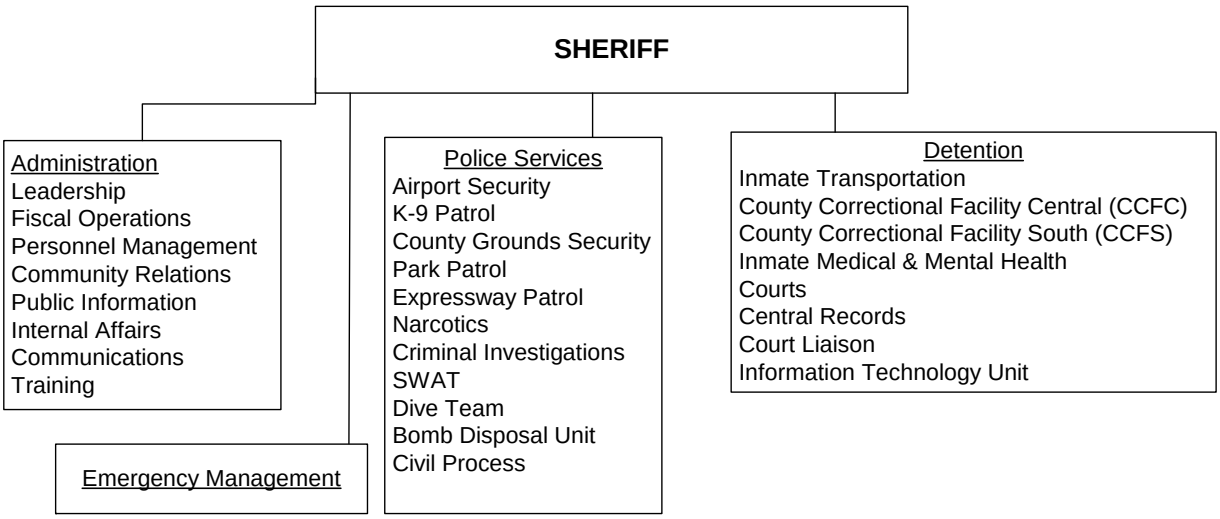
OFFICE OF THE SHERIFF (4000)



MISSION

We are law enforcement professionals, representing a variety of criminal justice disciplines, and we exist to serve the public.

We are committed to creating a culture of service that views our citizens as customers whose satisfaction is absolutely essential to our success.

Performance matters here.

Budget Summary

	2011	2010/2011 Change
Expenditures	**149,750,627**	**7,799,112**
Revenue	**20,092,941**	**(498,755)**
Levy	**129,657,686**	**8,297,867**
FTE's	**1,386.7**	**(47.5)***

* See Position Reconciliation on Page 6

Major Programmatic Changes

- Expand the replacement of Deputy Sheriffs with Correctional Officers
- Full year implementation of Inmate Transportation Contract
- Elimination of charge to Courts for Bailiff Services
- Reorganization of inmate housing for efficiency between the CCFS and CCFC

OBJECTIVES

- Accept individuals arrested by law enforcement agencies into a safe and secure facility to await trial by the State Circuit Court System.
- Promote and maintain a unified and cohesive correctional system within Milwaukee County. Continue to spread best practices within the County Correctional Facility – Central (CCFC) and County Correctional Facility – South (CCFS) to ensure proper staff and inmate conduct.
- Provide bailiff services in the various branches of the circuit courts in the Courthouse, Safety Building, Criminal Justice Facility and Children's Court Center and maintain a courtroom environment that is safe and secure for all courtroom participants.
- Keep fatal accidents on the Milwaukee County freeways at a rate of less than one death per 100 million vehicle miles. Provide for safe travel on roadways patrolled by Deputy Sheriffs.
- Provide a safe and secure environment for travelers through General Mitchell International Airport.
- Provide a safe and secure environment in the Milwaukee County Park System, County Zoo, and on the County Grounds.
- Provide specialized services to the community, County government and municipal police agencies such as investigative expertise, drug investigations and emergency response.
- Successfully serve over 80 percent of all civil process papers received.
- Provide uniformed personnel with a level of training and caliber of equipment necessary to deal with law enforcement situations encountered.

DEPARTMENTAL PROGRAM DESCRIPTION

The Office of the Sheriff is comprised of three Bureaus (Administration, Police Services and Detention) and one division (Emergency Management).

The **Administration Bureau** includes 88 funded positions and includes:

- Management and support functions for the Sheriff
- Community relations activities
- Public information
- Leadership
- Personnel management
- Fiscal operations of the Sheriff including preparation of the annual budget, fiscal monitoring, accounting and payroll functions
- Internal Affairs Division, which investigates all incidents involving Sheriff's Office personnel
- The Training Academy, which provides recruit training, firearms training and in-service training for Sheriff's personnel and outside agencies.
- The Communications Center, which handles all cellular 911 phone calls and provides dispatch services for Sheriff's deputies

The **Emergency Management Division** was created in 1998 by merging the County Executive-Emergency Government Division into the Sheriff's Office. The Division includes 7 funded positions. It provides direction and guidance to all County and municipal agencies, as well as the private sector, in the development of individual emergency plans.

The **Police Services Bureau** includes 238 funded positions, and is responsible for patrolling the:

- Airport
- County Zoo
- County Grounds
- Parks
- Expressway

In addition, the Police Services Bureau includes the:

- Criminal Investigations Division which:
  - Investigates physical and property crimes,
  - Effects arrests,
  - Gathers and processes evidence and testifies in court.
  - Completes background investigations on all County law enforcement candidates and civilians applying for positions in the Sheriff's Office utilizing Deputies and Investigator (hourly) positions
  - Serves state-mandated civil writs such as Temporary Restraining Orders, Commitments to Mental Health, Body Attachments, Writs of Restitution/Assistance, Executions and Evictions.
- Drug Enforcement Unit
- High Intensity Drug Trafficking Area (HIDTA)
- SWAT team
- Bomb disposal unit
- Dive team
- Civil Process Unit

Police Services Bureau Work Volume Statistics			
	2009 Actual	**2010 Budget**	**2011 Budget**
Writs of Restitution	2,807	3,500	3,000
Temporary Restraining Orders	5,189	5,000	5,300
Temporary Restraining Orders Removed	347	338	350
Traffic Citations Issues	35,725	38,500	39,500
Auto Accidents Reported and Investigated	3,965	4,500	4,500

The **Detention Services Bureau** includes 1,052 funded positions. The bureau includes:

- County Correctional Facility – Central (CCFS)
- County Correctional Facility – South (CCFS)
- Inmate Transportation
- Medical and Psychiatric Services for the CCFC and CCFS
- Providing Bailiff services to the Clerk of Courts
- Court Liaison Unit
- Operation of the Central Records Unit
- Information Technology Unit

The CCFC is a secure detention facility with total bed space of 960 beds for holding accused felons and misdemeanants until they are released on a pretrial basis or are adjudicated, and a small number of sentenced offenders awaiting transfers or hearings on new charges. The bed capacity of the CCFC has increased from 798 to 960 due to double bunking. Since January 2009, the Detention Bureau Electronic Monitoring Unit (EMU) also oversees the Huber/work-release program housed at the CCFC and a home detention program for inmates.

The CCFS receives and maintains custody of all sentenced prisoners in Milwaukee County committed by authorized courts for periods not exceeding one year and from other jurisdictions as authorized by County ordinance; provides rehabilitation, education, work, recreation and training processes; and releases prisoners upon expiration of sentence, parole or upon orders of the courts or other recognized authorities. This institution is permitted to receive and maintain custody of unsentenced prisoners from the Milwaukee County Sheriff. The CCFS also contains the following areas:

- The *Food Service Division* prepares meals for the inmates at the House of Correction, the County Jail, and for special events held on County property. Aramark Correctional Services, Inc., assumed operation of the inmate food service program.

- The *Inmate Industries Division* employs approximately 200 inmates and consists of a graphics print shop, laundry, a welding and recycling center, kitchen and maintenance program. It provides basic training in vocational jobs and meaningful work experience in business and industrial operations.

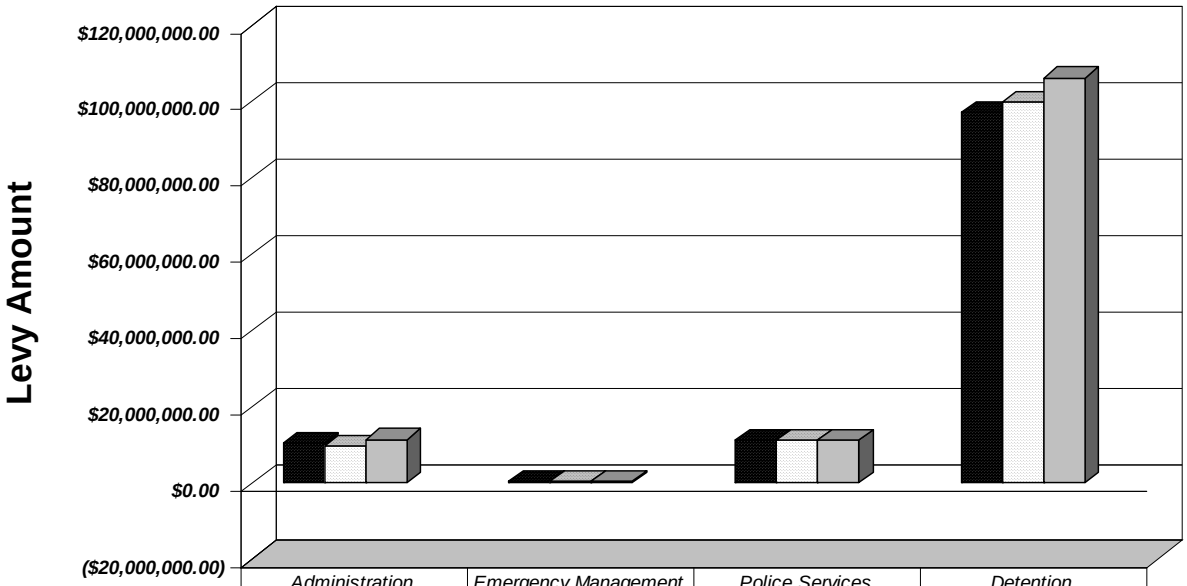
The Sheriff has the authority to transfer inmates between the CCFC and the CCFS in order to maximize the use of available beds.

Detention Services Bureau Work Volume Statistics

	2009 Actual	2010 Budget	2011 Budget
Bookings	38,426	45,500	40,000
CCFC Daily Population	930	900	900
EMU Daily Population	223	300	300
CCFS Daily Population	2,171	2,238	2,180
Average Daily Population System	3,324	3,438	3,380
CCFS Breakdown:			
Pretrial	889	760	880
Huber/Work Release	504	550	500
Probation and Parole	132	263	135
Municipal Commitments	67	65	65
Sentenced Inmates	579	600	600

BAILIFF POSTS	
Felony (including preliminary)	26
Misdemeanor and Traffic	15
Intake Court	3
Small Claims	1
Family Branches & Commissioners	10
Children's Court Judges & Commissioners	17
Traffic Court Commissioner	1
Pool	6
Total Posts	79

Organizational Levy Summary



	Administration	Emergency Management	Police Services	Detention
2009 Actual	$10,475,690.00	$486,310.00	$11,360,987.00	$97,317,367.00
2010 Budget	$9,710,530.00	$440,320.00	$11,372,690.00	$99,836,279.00
2011 Budget	$11,410,395.00	$541,322.00	$11,370,563.00	$106,335,407.00
Percent Change 10-11	17.51%	22.94%	-0.02%	6.51%

2011 BUDGET

Approach and Priorities

- Focus resources on core services such as Detention Services, Expressway Patrol, Airport, Courthouse security, and County-wide Dispatch.
- Continue the reorganization of the Detention Services Bureau in order to provide safe and secure detention while reducing costs to the taxpayer.
- Maximize outside revenue sources.

Programmatic Impacts

- The budget provides funding to continue core programs in order to maintain the Sheriff's ability to provide effective law enforcement services to Milwaukee County residents.
- The Sheriff continues to monitor and make housing decisions that are the most effective for the Office of the Sheriff for the CCFC and CCFS.
- The Criminal Justice Resource Center (CJRC) is discontinued in the 2011.

Budget Highlights

Wage and Benefit Modifications ***($5,133,723)***
This budget includes an expenditure reduction of $5,133,723 based on the changes described in the non-departmental account for wage and benefit modifications (Org-1972).

Position Reconciliation
In 2011, the number of FTE's in the Sheriff's Office decreases by 47.5. This is primarily due to:

- A 1.4 million dollar reduction in overtime that equates to 30.7 positions.
- 24.0 FTE reduction related to the 2010 privatization of inmate transportation.
- VANDT adjustments.

Core staffing levels slightly increase in 2011.

Position Actions ***$820,472***
3.0 FTE of Correctional Officer Lieutenant and 4.0 FTE of Deputy Sheriff Lieutenant are created at a cost of $683,074. These costs include salary, social security and active fringe benefit costs. These positions are created to provide increased supervision, accountability and operational analysis in order to improve the allocation of resources in a more efficient and effective manner.

1.0 FTE of Management Assistant Human Resource is created at a cost of $61,292. These costs include salary, social security and active fringe benefit costs. This position is requested to assist the Human Resource Coordinator at CCFS in FMLA administration.

1.0 FTE of Case Management Specialist Sheriff is abolished upon vacancy and 1.0 FTE of Psychiatric Social Worker is created for a net cost of $10,772 to reflect the changing needs of the Psychiatric Unit of Detention Services. These costs include salary, social security and active fringe benefit costs.

1.0 FTE of Administrative Specialist-Sheriff is created to assist the Medical Unit in obtaining accreditation at a cost of $65,334.

1.0 FTE Health Care Plan Specialist 2 is transferred from the Department of Family Care (DFC) to the Office of the Sheriff. The crosscharge from DCF is eliminated to offset this expenditure increase, resulting in no tax levy impact.

Vacancy and Turnover Reduction ***($691,176)***
The 2011 vacancy and turnover is increased to 6.1% of salaries in 2011 compared to 5.6% of salaries in the 2010 Adopted Budget. This vacancy and turnover change reflects a tax levy savings of $691,176.

Decreased State Reimbursement Revenue ***$621,362***
Revenue received from State grants decreases by $621,362 and is replaced with tax levy due to a decrease in the number of inmates housed for the State of Wisconsin and a minor increase in revenue for the training academy. In 2008, the County entered into a contract with the State of Wisconsin to house up to 192 inmates for a fee of $51.46 per day. The 2011 budget projects an average 150 inmates per day in 2011 versus 180 budgeted in 2010, a revenue decrease of $648,362. The Sheriff increased revenue for the training academy $27,000.

Decreased Federal Reimbursement Revenue ***$172,000***
The 2010 Budget included Federal revenue for housing inmates for the U.S. Marshal's Service of $1,650,000 based on experience. The 2011 Budget is based on housing an average of 50 inmates per day at a rate of $81 per day plus transportation reimbursement for total reimbursement of $1,490,000. This amounts to a revenue decrease of $160,000.

The 2011 Budget includes $150,000, a decrease of $75,000 from 2010, in State Criminal Alien Assistance Program (SCAAP) revenue that will help offset expenditures related to incarcerating undocumented immigrants.

In addition, there are additional minor fluctuations in federal revenues in the Office of the Sheriff, which increases revenues by $63,000. Tax levy of $172,000 is provided to partially offset these revenue reductions.

Commissary ***($228,850)***
Revenue from Commissary increases $228,850 from $801,150 in 2010 to $1,030,000 in 2011. The agency has a new vendor contract that has resulted in a lower cost for goods sold.

Officer Training Reimbursement ***$57,290***
Reimbursement revenue from the State of Wisconsin for officer training decreases $57,290 from $316,150 in 2010 to $258,860 in 2011 based on the number of jailer classes and in service training hours anticipated in 2011.

Bailiff Services ***$9,898,131***
The crosscharge from the Office of the Sheriff to the Courts for bailiff services is eliminated in 2011. The Sheriff's budget decreases it's abatement by $9,750,872 in 2010 to $0 to reflect this change and receives a cross charge from Child Support of $147,259 that had been budgeted in the Courts. This amount is reflected in the Combined Courts Related Operations Budget (Org 2000-Page 4).

Unemployment Compensation ***$208,572***
Funding for unemployment compensation increases $208,572 from $191,428 in 2010 to $400,000 in 2011 based on actual experience.

Pharmaceutical Drugs ***($350,000)***
Funding for the pharmacy contract decreases $350,000 from $1,350,000 in 2010 to $1,000,000 in 2011 based on actual experience.

Medical Service Fees ***$200,337***
Outside medical services for inmates increases $200,337 from $619,500 in 2010 to $819,837 in 2011 based on actual experience.

Overtime Modifications ***($1,429,164)***
In 2010, the Sheriff was able to implement operational changes that reduced overtime on a permanent basis. These changes continue in 2011 and result in a savings of $1,429,164 in 2011.

Lumpsum Reduction ***$0***
The 2011 Budget eliminates the lumpsum reduction of $1,162,837 and distributes the reduction to operating accounts within its bureaus that are primarily detailed below. Operating accounts are realigned to reflect actual expenditures from past years resulting in no operational impact from this reduction and no net levy increase.

Electronic Monitoring Unit ***($4,405)***
The agency continues to utilize GPS, Voice Print and Secure Continuous Remote Alcohol Monitoring (SCRAM) to conduct the supervision of inmates released to home detention. The 2011 Budget is based on an estimated daily population of 150 inmates on SCRAM, 200 inmates on GPS and 100 inmates on Voice Print. Of the inmates participating in these programs, it is estimated that 80 will be employed and will pay the County $24.00 per day. Revenues for the electronic surveillance program decrease by $394,200 from $1,095,000 in 2010 to $700,800 in 2011 to better reflect actual collections. Costs for electronic devices decrease by $398,605 to reflect projected populations. Funding for drug testing remains at $85,000.

Huber Revenue Re-Estimate ***($709,560)***
The 2011 Budget is based on an estimated daily population of 156 employed Huber/Work Release inmates paying $24 per day, an increase of 66 employed inmates from 2010. The Office of the Sheriff will continue to work

with public and private entities to provide employment opportunities for inmates. Revenue from this program increases $709,560 in 2011 from $657,000 to $1,366,560.

Jailer Initiative ***($1,579,500)***
The budget continues the Jailer Initiative by abolishing an additional 50 Deputy Sheriff 1 positions upon vacancy and creating 50 Correctional Officer 1 positions in the County Correctional Facility Central. The 2011 budget is based on 253 filled Correctional Officer 1 positions and 44 filled Deputy Sheriff positions in the CCFC. The total cost reduction for active salary and fringe per FTE is $31,590, for a total savings of $1,579,500. It is anticipated that by 2012 or 2013 all Deputy Sheriff 1 positions in the CCFC will be replaced by Correctional Officer 1 positions.

Farm and Fish Hatchery ***($100,099)***
The 2010 Adopted Budget transferred the Farm and Fish Hatchery program to the Parks Department effective July 1, 2010 resulting in a decrease of $50,099 of levy in the Sheriff's budget. For 2011, the transition of the Farm and Fish Hatchery program to the Parks Department is completed. Due to rising expenses in the Sheriff's Office related to the administration of providing inmate labor for the farm operated by the Hunger Task Force, the Sheriff's Office institutes a charge to Hunger Task Force of $50,000 to cover these costs.

Criminal Justice Resource Center ***($679,910)***
The CJRC is closed effective January 1, 2011 to appropriately allocate resources towards mandated services. The 2010 Budget contained funding for the CJRC offset by the assumed savings related to the closure of one dorm. The Sheriff's Office indicates that the CJRC does not have a significant impact on the need for dorm space within County correctional facilities. As a result, the CJRC will be closed effective December 31st, 2010. However, the following inmate services at CCFS and CCFC remain funded in 2011:

Facility	Contractor	Service	Amount
CCFS	WCS	Assessment	$58,401
CCFS	WCS	Job seeking skills, job development	$242,217
CCFS	MATC	AEFL grant match	$29,380
CCFS	WCS	Print Shop training and job placement program	$48,745
CCFS	Attic Correctional Services	AODA	$42,000
		TOTAL	$420,743

Expressway Patrol ***$39,295***
For 2011, the Expressway Patrol unit will consist of 50 Deputy Sheriff 1 positions, 5 Deputy Sheriff Sergeant positions, one Deputy Sheriff Lieutenant position, 1 Deputy Sheriff Captain position and 1 Administrative Assistant position. Expenditure appropriations of $8,253,457 are partially offset by citation revenue of $2,621,500, County Trunk Maintenance revenue of $1,833,861, and $1,040,800 in revenue from the State of Wisconsin for patrolling of the expressway. Additionally, the Department of Transportation is providing $234,982 for assisting disabled motorists and to help maintain traffic flow, especially during rush hours and in construction zones in 2011, and $206,200 partially offset costs to patrol I-94 during construction. Given that State revenue is not sufficient to cover the cost of State Expressway Patrol, levy for this program increases in 2011 by $39,295, bringing the total levy support for the patrol of state highways to $2,316,114.

Internal Crosscharges ***$0***
To better account for costs between the two facilities, the 2010 budget instituted internal charges from CCFC to CCFS for medical and mental health services and instituted charges from CCFS to CCFC for dietary and laundry services. These charges are continued in 2011 as shown below:

Item	CCFC	CCFS
Dietary Services	1,254,000	(1,254,000)
Laundry Services	400,000	(400,000)
Medical Services	(5,350,000)	5,350,000
Total	(3,696,000)	3,696,000

Tactical Enforcement Unit/Park Patrol ***($386,180)***
The Tactical Enforcement Unit/Park Patrol continues in 2011 with 25 Deputy Sheriff 1 positions and 1 Deputy Sheriff Sergeant position. Expenditures for this program are budgeted at $3,235,540 partially offset by parking citation revenue of $42,000, JAG federal grant funding of $150,000 and special event reimbursements of $60,000, resulting in a tax levy cost of $2,983,540 for 2011. This is a decrease of $386,180 in tax levy from levy in 2010 of $3,369,721 primarily due to the Sheriff budgeting to actuals. This unit supplements Park Patrol, Expressway Patrol, Bailiff Services and other areas of the Sheriff's Office as needed.

Psychiatric Services ***($110,000)***
Funding for outside psychiatrist services decreases by $110,000, from $325,000 in 2010 to $215,000 in 2011 due to the filling of 1.0 FTE vacant Staff Psychiatrist.

High Intensity Drug Trafficking Area Grant Program ***$32,072***
The Milwaukee High Intensity Drug Trafficking Area (HIDTA) grant program continues for 2011 with 1 Deputy Sheriff 1 position and 1 Deputy Sheriff Captain position. Expenditures for this program are budgeted at $302,332, partially offset by grant funding of $120,000, resulting in a tax levy cost of $182,332, an increase of $32,072 from 2010.

Drug Enforcement Unit ***($59,671)***
The Drug Enforcement Unit continues in 2011 with 1 Deputy Sheriff 1 positions and 1 Deputy Sheriff Sergeant position. This unit has net expenditures and tax levy cost of $351,846, which is a decrease of $59,671 from 2010.

Communications Equipment Maintenance Agreement Charges ***$134,828***

Phoenix System CAD	$403,831
ATT Positron	$51,381
ALP Reader	$1,470
Voice Recorder	$8,160
Non-Stop System Console	$397
ESRI Arc Pad	$1,750
Total	$466,989

The 2011 Budget for Communications includes expenditures of $466,989 for the conversion from the current Motorola CAD to ProPhoenix Computer Aided Dispatch (CAD) and various maintenance agreements. Switching CAD systems will allow for better information sharing, more data collection, in-car report writing and better Automatic Vehicle Location (AVL) services. In addition, the majority of the suburbs in Milwaukee County use ProPhoenix CAD. Annual maintenance costs will decrease by $215,797 beginning in 2012 due to this switch.

Airport Patrol ***$0***
The charges to the Airport for Sheriff's office patrol is increased by $85,182 from $7,297,221 in 2010 to $7,382,403 in 2011 due to increased personal services costs. In 2011, the Sheriff's Office will provide security at General Mitchell International Airport with funding provided for 50 Deputies, six Sergeants, one Captain, four K9 Officers and one Clerical Assistant. The cost to operate this program is offset by airport revenues.

Capital Investments

The project below is included in the 2011 Capital Improvements Budget for IMSD.

- WO444 – Sheriff/BHD Electronic Medical Records, $500,000

BUDGET SUMMARY				
Account Summary	**2009 Actual**	**2010 Budget**	**2011 Budget**	**2010/2011 Change**
Personal Services (w/o EFB)	$ 74,795,411	$ 72,212,438	$ 71,662,277	$ (550,161)
Employee Fringe Benefits (EFB)	47,244,138	52,954,543	50,628,023	(2,326,520)
Services	11,069,339	11,961,094	13,319,749	1,358,655
Commodities	4,457,802	5,817,264	4,804,866	(1,012,398)
Other Charges	1,212,508	(129,820)	420,743	550,563
Debt & Depreciation	0	0	0	0
Capital Outlay	1,171,252	390,240	263,145	(127,095)
Capital Contra	0	0	0	0
County Service Charges	19,208,788	26,190,725	27,172,163	981,438
Abatements	(19,597,039)	(27,444,969)	(18,520,339)	8,924,630
Total Expenditures	$ 139,562,199	$ 141,951,515	$ 149,750,627	$ 7,799,112
Direct Revenue	9,758,342	10,368,856	10,768,178	399,322
State & Federal Revenue	10,142,744	10,192,840	9,304,763	(888,077)
Indirect Revenue	20,720	30,000	20,000	(10,000)
Total Revenue	$ 19,921,806	$ 20,591,696	$ 20,092,941	$ (498,755)
Direct Total Tax Levy	119,640,393	121,359,819	129,657,686	8,297,867

PERSONNEL SUMMARY				
	2009 Actual	**2010 Budget**	**2011 Budget**	**2010/2011 Change**
Position Equivalent (Funded)*	**1,438.9**	**1,434.2**	**1,386.7**	**(47.5)**
% of Gross Wages Funded	**92.2**	**94.4**	**93.9**	**(0.5)**
Overtime (Dollars)**	**$ 4,847,536**	**$ 4,565,844**	**$ 3,136,680**	**$ (1,429,164)**
Overtime (Equivalent to Position)	**92.1**	**94.9**	**64.2**	**(30.7)**

* For 2009 Actuals, the Position Equivalent is the budgeted amount. 2010

****** For 2010 and 2011 Budget, overtime figures do not include reductions described in org. 1972. For 2011 this amount equals ($677,715).

COUNTY EXECUTIVE'S 2011 BUDGET

DEPT: Office of the Sheriff **UNIT NO.** 4000
FUND: General - 0001

PERSONNEL CHANGES						
Job Title/Classification	Title Code	Action	# of Positions	Total FTE	Division	Cost of Positions (Salary Only)
Clerical Asst 2 *	00000045	Unfund	0	(2.00)	Trans	$ (73,206)
Health Care Plan Spec 2	00004905	Transfer in	1	1.00	Medical Unit	40,281
Case Mgmt Spec Sheriff	00055305	Abolish upon vacancy	(1)	(1.00)	Psych	(46,650)
Psych Soc Wkr Sheriff	00056990	Create	1	1.00	Psych	54,870
Corr Officer1 *	00058500	Unfund	0	(7.00)	Trans	(278,040)
Corr Officer 1 Sheriff	00058515	Create	50	50.00	CCFC	1,749,300
Deputy Sheriff 1	00061450	Abolish upon vacancy	(50)	(50.00)	CCFC	(2,955,449)
Deputy Sheriff *	00061450	Unfund	0	(15.00)	Trans	(886,634)
Corr Officer Lt	00058610	Create	3	3.00	CCFS	156,354
Deputy Sheriff Lt	00061710	Create	4	4.00	CCFC	271,112
Admin Spec - Sheriff	NEW	Create	1	1.00	CCFS	36,454
Mgmt Asst - Human Res	00000019	Create	1	1.00	CCFS	33,376
					TOTAL	$ (1,898,232)

* Related to the privatization of inmate transportation approved during 2010.

ORGANIZATIONAL COST SUMMARY					
DIVISION		2009 Actual	2010 Budget	2011 Budget	2010/2011 Change
Administration	Expenditure	$ 11,403,307	$ 10,576,155	$ 12,351,990	$ 1,775,835
	Revenue	927,617	865,625	941,595	75,970
	Tax Levy	$ 10,475,690	$ 9,710,530	$ 11,410,395	$ 1,699,865
Emergency Management	Expenditure	$ 1,324,556	$ 1,006,380	$ 1,135,382	$ 129,002
	Revenue	838,246	566,060	594,060	28,000
	Tax Levy	$ 486,310	$ 440,320	$ 541,322	$ 101,002
Police Services	Expenditure	$ 19,351,043	$ 19,338,283	$ 19,236,213	$ (102,070)
	Revenue	7,990,056	7,965,593	7,865,650	(99,943)
	Tax Levy	$ 11,360,987	$ 11,372,690	$ 11,370,563	$ (2,127)
Detention	Expenditure	$ 107,349,130	$ 111,030,697	$ 117,027,043	$ 5,996,346
	Revenue	10,031,763	11,194,418	10,691,636	(502,782)
	Tax Levy	$ 97,317,367	$ 99,836,279	$ 106,335,407	$ 6,499,128

**Sheriff's Forfeiture
The Office of the Sheriff maintains a policy of recoding transactions involving Federal Forfeiture funds in the County's accounting system at year-end. The Sheriff receives Federal Forfeiture funds generated primarily by the amount of cash and assets seized by the Sheriff's Drug unit. These funds, which are not reflected in the Sheriff's adopted budget, permit the Sheriff to make expenditures for items such as employee wearing apparel, travel and equipment for the Detective Bureau. The Federal Forfeiture funds are kept in a segregated account and the use of these funds does not require County Board approval.

All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."