

Agenda
Jefferson County
Finance Committee
Jefferson County Courthouse
311 S. Center Avenue
Room 112
Jefferson, WI 53549

Date: Thursday, November 14, 2013

Time: 8:30 a.m.

| | | |
|--------------------|--------------------------------|------------------------|
| Committee members: | Braugler, James B. | Mode, Jim (Vice-Chair) |
| | Hanneman, Jennifer (Secretary) | Molinaro, John |
| | Jones, Richard C. (Chair) | |

1. Call to order.
2. Roll call (establish a quorum).
3. Certification of compliance with the Open Meetings Law.
4. Review of the agenda.
5. Citizen comments.
6. Approval of Finance Committee minutes for November 5, 2013.
7. Communications
8. Monthly Financial Report-Finance Department.
9. Discussion and possible action to approve the Clerk of Courts collection agency vendor (required pursuant to Resolution #04-59).
10. Discussion and possible action on debt structure on Highway Facilities.
11. Discussion of funding for projects related to the Countryside purchase, demolition and cost related to the future Highway Facilities
12. Review and discussion on 2013 projections of budget vs. actual.
13. Set the dental rate premiums for retirees.
14. Discussion and possible action to remove the contingency set up for the payout of DA department retirement.
15. Update on contingency fund balance.
16. Set future meeting schedule, next meeting date, and possible agenda items.
17. Payment of invoices.
18. Adjourn.

Next scheduled meetings: Thursday, December 12, 2013 Regular Meeting
 Thursday, January 9, 2014 Regular Meeting
 Thursday, February 13, 2014 Regular Meeting
 Thursday, March 13, 2014 Regular Meeting
 Thursday, April 10, 2014 Regular Meeting

All meetings are scheduled to begin at 8:30 am unless otherwise noted

The Board may discuss and/or take action on any item specifically listed on the agenda

Individuals requiring special accommodations for attendance at the meeting should contact the County Administrator 24 hours prior to the meeting at 920-674-7101 so appropriate arrangements can be made.

Jefferson County
Finance Committee Minutes
November 5, 2013

Committee members: Braughler, James B.
Hanneman, Jennifer (Secretary)
Jones, Richard C. (Chair)
Mode, Jim (Vice-Chair)
Molinaro, John

1. **Call to order** – Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – All committee members were present except Jim Mode (Present at 8:39 a.m.)

Additional County Board supervisors present were:

None

Staff in attendance was:

| | | |
|---------------|-----------------|----------------|
| Lamers, Brian | Worzalla, Tammy | Ristow, Phil |
| Wehmeier, Ben | Wiesmann, Kevin | Hoffman, Staci |
| Nehmer, Joe | Kern, Bill | |

Members of the public that were present: None

3. **Certification of compliance with the Open Meetings Law** – Ben Wehmeier certified that notice of the meeting complied with the Open Meeting Law.
4. **Review of the agenda** – No changes
5. **Citizen Comment** – None
6. **Approval of Finance Committee minutes for October 10, 2013** – A motion was made by Braughler/Hanneman to approve the minutes for October 10, 2013. The motion passed 4-0.
7. **Communications**-None
8. **Information on transferring funds from Register of Deeds operation expense line item to a capital line item for the purchase of a Microfilm Scanner.** Brian Lamers explained that in the Register of Deeds budget they are using the funds derived from the redaction fees for data conversion. Currently, the expense budget is in that line item (1002.521295). They are looking at purchasing a scanner for a total of \$9,795, therefore we will be moving that budget amount to a capital account for office equipment (1002.594813). This scanner will also be helpful to other departments such as Human Services.
9. **Discussion and recommendations on supervisor budget amendments for 2014** –

The Finance Committee made the following recommendations to the County Board regarding the proposed budget amendments for 2014.

Jim Mode showed up at 8:39 AM

1. Additional bonding and issuance cost for highway facilities projects. This will allow for issuance of bonding over the 3 year period. It will also structure debt to pay back the general fund for expenses currently being spent on the demolition of the old Countryside Facility. Issuance cost \$140,000 and capital cost of \$1,000,000. Also move recommended budget issuance cost of \$250,000 to that account. Amendment is Recommended Unanimously.
2. Adding \$3,000,000 in bonding to be used if and only if needed to complete the bike trail between Waterloo and Oconomowoc. The Committee stated that they may have an interest in supporting this in the future depending on the future financial situation. Amendment is Not Recommended Unanimously.
3. Eliminate the Parks capital equipment of \$40,000 for the groomer/drag and \$15,000 for the UTV. Utilize the \$55,000 to purchase Sheriff capital items (replace 2 detective squads and/or other unmarked squads). Amendment is Not Recommended 3-2 (Mode and Braughler).
4. Remove the \$278,000 for Farmland Preservation and related expenditures from the County Board budget and the county portion of \$85,500 to be used to reduce the levy. Amendment is Not Recommended Unanimously.
5. Eliminate the \$10,000 from Parks department for the installation of a 9-hole disc golf course at Carlin Weld Park. The funds to go back to the General Fund Balance. Amendment is Not Recommended Unanimously.
6. Eliminate the \$45,000 from Parks department for recreational equipment. The funds to go back to the General Fund Balance. Amendment is Not Recommended Unanimously.
7. Eliminate the \$13,000 from Parks department for the installation of a well at Garman Nature Preserve. The funds to go back to the General Fund Balance. In 2003, Mrs. Garman donated 40 acres of land in Waterloo which was zoned single family residential and has given approximately \$55,000 in addition for park development which included the parking lot, pit toilet, and shelter. This would be the only capital item paid by the County for this park. Amendment is Not Recommended Unanimously.

10. Discussion regarding the budget process during the County Board Budget Meeting.

Discussion took place as to the process.

- 11. Discussion and possible action on setting appraised prices for tax foreclosed parcels (multiple Jellystone Campground parcels) owned by the County.** Phil Ristow discussed some of the property that has permitted decks and are legal. Phil stated then the question is what should we do with the permitted items. The cabin is like a "wooden tent" and shouldn't have been on the tax roll. The park would get the cabin. The majority do not have permits. With permits there about 10-15 out of 64 that do. John Molinaro asked about how much it would cost to remove the items. It was discussed that it would take a couple thousand dollars as an estimate. A motion was made by Molinaro/Braughler to establish the appraised price as the assessed values for vacant lots or lots with permitted improvements. Lots with unpermitted improvements that

can be permitted, ie., decks or sheds, shall be appraised at the assessed land value and be subject to the condition that a permit be obtained for the structure(s). Lots with improvements that cannot be permitted shall be cleared before sale. Motion passes 5-0.

12. Set future meeting schedule, next meeting date, and possible agenda items – Next regular meeting is November 14, 2013. Items include update on the Highway facility project including demolition of the old Countyside facility, 2013 projections, and setting final dental rates for retirees.

13. Adjourn – A motion was made at 9:30 a.m. to adjourn by Mode/Hanneman. The motion passed 5-0.

Respectfully submitted,

Jennifer Hanneman
Finance Committee Secretary
Jefferson County

/bll

Revenues

| Acct Number | Description | YTD Actual | YTD Budget | Total Budget | Annual Remaining | Percentage Of Budget |
|---------------|--------------------------|-------------------|-------------------|-------------------|------------------|----------------------|
| 412100 | SALES TAXES FROM COUNTY | (122.53) | (78.00) | (104.00) | 18.53 | 117.82% |
| 451004 | GARNISHMENT FEES | (15.00) | - | - | 15.00 | |
| 451005 | CHILD SUPPORT FEES | (795.00) | (825.00) | (1,100.00) | (305.00) | 72.27% |
| 451312 | EMP PAYROLL CHARGES | (10.00) | - | - | 10.00 | |
| 474201 | FAX INTERDEPARTMENT | (28.12) | (127.50) | (170.00) | (141.88) | 16.54% |
| 485100 | DONATIONS - UNRESTRICTED | (380.00) | - | - | 380.00 | |
| Totals | | (1,350.65) | (1,030.50) | (1,374.00) | (23.35) | 98.30% |

Expenditures

| Acct Number | Description | YTD Actual | YTD Budget | Total Budget | Annual Remaining | Percentage Of Budget |
|---------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| | SALARIES AND FRINGES | 190,231.88 | 190,887.65 | 254,516.87 | 64,284.99 | 74.74% |
| | FRINGES | 82,133.72 | 87,822.53 | 117,096.71 | 34,962.99 | 70.14% |
| 521213 | ACCOUNTING & AUDITING | 19,123.00 | 12,138.00 | 16,184.00 | (2,939.00) | 118.16% |
| 521213 | CAFR REPORTING | 3,500.00 | 2,625.00 | 3,500.00 | - | 100.00% |
| 521296 | COMPUTER SUPPORT | 1,039.50 | 2,287.50 | 3,050.00 | 2,010.50 | 34.08% |
| 531100 | PERMITS PURCHASED | 10.00 | - | - | (10.00) | |
| 531243 | FURNITURE & FURNISHINGS | - | 300.00 | 400.00 | 400.00 | 0.00% |
| 531301 | OFFICE EQUIPMENT | 269.00 | - | - | (269.00) | |
| 531311 | POSTAGE & BOX RENT | 1,464.64 | 2,250.00 | 3,000.00 | 1,535.36 | 48.82% |
| 531312 | OFFICE SUPPLIES | 2,581.38 | 2,550.00 | 3,400.00 | 818.62 | 75.92% |
| 531313 | PRINTING & DUPLICATING | 299.50 | 262.50 | 350.00 | 50.50 | 85.57% |
| 531314 | SMALL ITEMS OF EQUIP | - | 150.00 | 200.00 | 200.00 | 0.00% |
| 531321 | PUBLICATION OF LEGAL NOTICE | 57.65 | - | - | (57.65) | |
| 531324 | MEMBERSHIP DUES | 690.00 | 675.00 | 900.00 | 210.00 | 76.67% |
| 531349 | OTHER OPERATING EXPENSES | - | 37.50 | 50.00 | 50.00 | 0.00% |
| 531351 | GAS/DIESEL | 53.25 | - | - | (53.25) | |
| 532325 | REGISTRATION | 985.00 | 1,050.00 | 1,400.00 | 415.00 | 70.36% |
| 532332 | MILEAGE | - | 450.00 | 600.00 | 600.00 | 0.00% |
| 532334 | COMMERCIAL TRAVEL | 643.20 | 750.00 | 1,000.00 | 356.80 | 64.32% |
| 532335 | MEALS | 152.67 | 468.75 | 625.00 | 472.33 | 24.43% |
| 532336 | LODGING | 2,184.50 | 2,430.00 | 3,240.00 | 1,055.50 | 67.42% |
| 532339 | OTHER TRAVEL & TOLLS | 80.00 | - | - | (80.00) | |
| 533225 | TELEPHONE & FAX | 187.81 | 187.50 | 250.00 | 62.19 | 75.12% |
| 533228 | INTERNET | - | 37.50 | 50.00 | 50.00 | 0.00% |
| 535242 | MAINTAIN MACHINERY & EQUIP | - | 1,125.00 | 1,500.00 | 1,500.00 | 0.00% |
| 571004 | IP TELEPHONY ALLOCATION | 447.03 | 452.25 | 603.00 | 155.97 | 74.13% |
| 571005 | DUPLICATING ALLOCATION | 27.98 | 267.75 | 357.00 | 329.02 | 7.84% |
| 571009 | MIS PC GROUP ALLOCATION | 8,421.33 | 8,658.75 | 11,545.00 | 3,123.67 | 72.94% |
| 571010 | MIS SYSTEMS GRP ALLOC(ISIS) | 2,332.71 | 2,696.25 | 3,595.00 | 1,262.29 | 64.89% |
| 591519 | OTHER INSURANCE | 1,056.63 | 978.75 | 1,305.00 | 248.37 | 80.97% |
| 593629 | OTHER INTEREST | (0.41) | - | - | 0.41 | |
| Totals | | 317,971.97 | 321,538.18 | 428,717.58 | 110,745.61 | 74.17% |

Other Financing Sources (Uses)

| Acct Number | Description | YTD Actual | YTD Budget | Total Budget | Annual Remaining | Percentage Of Budget |
|----------------------------|-------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Totals | | - | - | - | - | 0.00% |
| Total Business Unit | | 316,621.32 | 320,507.68 | 427,343.58 | 110,722.26 | 74.09% |

Should be approx 75%

Carla J. Robinson
Clerk of Circuit Court
Register in Probate
Jefferson County, Wisconsin

November 6, 2013

Finance Committee
Jefferson County Courthouse
Jefferson, WI 53549

Re: Debt Collection Contract

Committee members

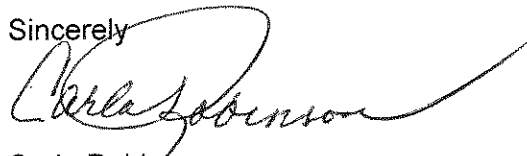
The Jefferson County Clerk of Courts office is seeking to change vendors for our collections process. Pursuant to Resolution 2004-59 the Finance Committee shall approve the final contract.

Our current vendor is PPS – their rate is 19%. We have elected to change to Credit Management Control, whose rate is 14%. Credit Management Control is a State Contract vendor, therefore, by county ordinance, there is no need to solicit other bids.

Attached for your review is the 2004-59 resolution; the proposed contract from Credit Management Control, and the State Contract for Credit Management Control.

Thank you for your consideration.

Sincerely



Carla Robinson

RESOLUTION NO. 2004-59

WHEREAS, the Clerk of Circuit Court currently uses several methods to collect unpaid fines and forfeitures, including Tax Refund Intercept and entry of civil judgments for amounts due, and

WHEREAS, Section 59.52(28), Wisconsin Statutes, provides that the Board may authorize the Clerk of Circuit Court to contract with a collection agency for collection of unpaid fines, forfeitures and other debts, and

WHEREAS, the Finance Committee has reviewed the Clerk of Circuit Court's proposal to contract with a collection agency in an effort to collect some of the outstanding debts due which have not been collected through any other process,

NOW, THEREFORE, BE IT RESOLVED that the Clerk of Circuit Court is authorized to contract with a collection agency for the purpose of collecting unpaid fines, forfeitures and other amounts due pursuant to Court order.

BE IT FURTHER RESOLVED that the Finance Committee shall approve the final contract after considering the options available from various vendors.

Fiscal Note: Unpaid fines, forfeitures and other Court ordered amounts total about \$3.3 million. Based on experience in other counties, about 15-20% may be collectible through use of a collection agency. Collection agencies retain 25-30% of the amount collected. Over time, about \$400,000 may be received, which will be divided with the State of Wisconsin as required by law.

AYES ___ 29 ___

NOES ___ 1 ___ (Zentner)

ABSENT ___ 0 ___

Credit Management Control

RECOVERY SERVICES SINCE 1980

AGENCY AGREEMENT

This agreement made and entered into this _____ day of _____, 20____ by and between County of Jefferson Clerk of Courts, hereinafter referred to as "Principal", and Credit Management Control, Inc, a collection agency duly licensed under and pursuant to the laws of the State of Wisconsin, hereinafter referred to as "Agent".

WITNESSETH

WHEREAS, Principal desires Agent to undertake the collection of Principal's accounts and other evidence of indebtedness from time to time, in the manner and under the terms and conditions hereinafter set forth: and,

WHEREAS, the parties contemplate a future course of dealing as Principal and Agent, and desire to set forth and define herein the mutual rights, obligations and liabilities of the parties hereto in such course of dealing.

NOW, THEREFORE, in consideration of the premises and of the mutual agreements of the parties hereto it is hereby agreed as follows:

1. Principal hereby appoints Agent as its agent to collect and receive all sums of money due or payable to Principal for claims which the Principal lists with Agent. CMC will accept for collection all active, delinquent accounts, not accounts that are in bankruptcy, deceased or disputed.
2. Agent shall use only ordinary and reasonable collection efforts as permitted by law.
3. Agent shall have authority to receive payment in cash, check or money order, and shall have authority to endorse checks, drafts, money orders, and other negotiable instruments which may be received in payment. Agent shall remit all money received, less agreed commissions, promptly and as otherwise required by law.
4. The Principal reserves the right to determine whether a claim shall be placed in litigation. If the Principal elects not to designate the attorney, Agent is authorized to tender the account to any attorney selected by him. Agent may retain such attorney on prescribed terms with the understanding that litigation is to be in the name of the Principal. Agent shall advise Principal immediately of any such selection made by Agent. Any such attorney selected shall be considered the Principal's attorney. Principal may authorize Agent to conduct correspondence with any such attorney and to receive payments made by the debtor. However, the conduct of the attorney shall at all times be subject to the control of Principal, and the attorney may report directly to the Principal or through Agent as he desires. Either Agent or the attorney may advance the necessary legal cost, but the Principal agrees to pay for any disbursements thus made if requesting the judgment be canceled or returned. When the attorney collects an account, in whole or in part, he may deduct his fee and remit the balance to Agent who shall be authorized to deduct his agreed commission and disbursements, before remitting the balance to Principal.

Credit Management Control

RECOVERY SERVICES SINCE 1980

5. On a monthly basis, The Agent will send the Principal a check for accounts collected minus the Agency's commission. On a monthly basis, the Principal will issue a check to the Agent on commission due for direct payments.
6. The contract term will be for the period of _____ through _____. The agreement may be renewed by County of Jefferson for two (2) additional one (1) year terms based upon percentages indicated in this proposal.
7. Simple interest rate of 1% above the current prime in the state of Wisconsin will be charged on qualified accounts as directed by Principal.
8. To the fullest extent permitted by law, Agent shall indemnify, hold harmless, the Principal and its officers, agents and employees from any and all claims, damages to person property, lawsuits or liability (including, but not limited to: reasonable fees and charges of vendors, architects, attorneys, and other professionals, and reasonable court costs) resulting from the negligent acts, errors or omissions of the Agent or any of the Agent's agents or employees in the performance of services under this contract.
9. Agency agrees that the Principal will have access to/and the right to examine, audit, excerpt and transcribe any directly pertinent books, documents, papers and records of the vendor involving transactions relating to this agreement. Such material will be retained for seven (7) years by the Agent following completion of the agreement.
10. Following a 30 day written notice, the Principal may terminate this Contract in whole or in part without the payment of any penalty or incurring any further obligation to the Agent. Following any such termination, the Agent shall be entitled to compensation upon submission of invoices and proof of claim services provided under the Contract up to and including the termination date.
11. Agent Commission:
 - 0% Accounts placed in TRIP by Principal and recovered via TRIP
 - 14% Accounts placed in TRIP by Agent and recovered via TRIP
 - 14% Regular collections

Client (Principal) Signature

Date

Print Client Signature

Agent Signature

Date

Print Agent Signature



Contract

Debt Collection Services and Skip Tracing Service

Commodity or Service: Other State Agencies and Local Government Category Proposal No. 28075-LG

Contract Period: Contract execution date thru June 30, 2016 Contract No: 15-94633-301

1. This contract is entered into by and between the State of Wisconsin, Department of Administration, and the contractor whose name, address, and principal officer appears below;

2. Whereby the State Bureau of Procurement, Department of Administration, agrees to direct the purchase and the contractor agrees to supply the contract requirements cited above in accordance with the terms and conditions of the request for bid cited above, and in accordance with the contractor's bid submitted on this request for bid; which request for bid is hereby made a part of this contract;

3. In connection with the performance of work under this contract, the contractor agrees not to discriminate against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, developmental disability as defined in s.51.01(5), Wis. Stats., sexual orientation as defined in s.111.32(13m), Wis. Stats., or national origin. This provision shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. Except with respect to sexual orientation, the contractor further agrees to take affirmative action to ensure equal employment opportunities. The contractor agrees to post in conspicuous places, available for employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of the nondiscrimination clause.

4. Contracts estimated to be over fifty thousand dollars (\$50,000) require the submission of a written affirmative action plan. Contractors with an annual work force of less than fifty (50) employees are exempted from this requirement.

Within fifteen (15) working days after the award of the contract, the plan shall be submitted for approval to the contracting agency. Technical assistance regarding this clause is provided by the Wisconsin Office of Contract Compliance, Department of Administration, P.O. Box 7867, Madison, WI 53707-7867, (608) 266-5462.

For State of Wisconsin
Department of Administration
State Bureau of Procurement

By Helen McCain
Name
Helen McCain
Signature

Title Division Administrator

Phone _____

Date 7/12/13
(mm/dd/ccyy)

Witnesses _____

To be Completed by Contractor

For Credit Management Control, Inc.
Company Name

200 S. Monroe Ave
Company Address

Green Bay, WI 54301-1654
City, State, ZIP

By James J. Brick
Name
James J. Brick
Signature

Title President

Date 6/2/12/013
(mm/dd/ccyy)

Witnesses *Brian J. ...*
Kevin ...

Debt Collection Services and Skip Tracing Service contract #15-94633-301

Awarded Vendors and Contingency Fees by category

Last Revision -August 2013

Department of Revenue

| Vendor | Contingency Fee Without Litigation | Contingency Fee With Litigation |
|---------------------------|------------------------------------|---------------------------------|
| NCO Financial Systems Inc | 9.90% | 25% |
| West Asset Management | 11.75% | 35% |
| Performant Recovery, Inc. | 16.0% | 22% |

Skip Tracing

| Vendor | Fee to provide SSN or FEIN and address per individual name or business name |
|--------------------------------------|---|
| Professional Placement Services, LLC | \$0.70 |

State Public Defender Indigent Defendant

| Vendor | Contingency Fee |
|-----------------|-----------------|
| Harris & Harris | 39% |

Other State Agencies and Local Government

| Vendor | Contingency Fee |
|---------------------------------|-----------------|
| NCO Financial | 11% |
| Credit Management Controls | 14% |
| Harris & Harris | 14.9% |
| State Collection | 16.4% |
| AllianceOne | 17.95% |
| Professional Placement Services | 19% |

UW-Systems

| Vendor | Contingency Fee | | | |
|----------------------------|-----------------|-------------------|------------|---------|
| | 1st Placement | 2nd/3rd Placement | Litigation | Tuition |
| AMO Recoveries | 18% | 22% | 28% | 18% |
| Coast Professional | 18% | 24% | 28.50% | 20% |
| General Revenue | 18% | 25% | 25% | 25% |
| National Credit Management | 20% | 23% | 28% | 23% |
| Todd, Bremer & Lawson | 20% | 23% | 28.5% | 20% |
| Windham Professionals | 20% | 25% | 28% | 20% |
| Williams & Fudge | 21% | 25% | 28.57% | 23% |

Note: ConServe and RMS are awarded, but have not completed the contract signature process.

Revisions:

7/19/2013 Added **Other State Agencies and Local Government** category

8/20/2013 Added **UW System** category (7 of 9 awardees)

Jefferson County
Fiscal Projections for 2013 Activity
Based upon 9/30/13 Activity

| Dept | Department | Projected Revenues | Budgeted Revenues | Budgeted Other Fin | Other Carryovers | Projected Expend | Amended Budgeted Expend | Estimated Carryover | Projected Surplus (Deficit) | Projected Surplus (Deficit) | Budget |
|---------------------|----------------------|--------------------|-------------------|--------------------|------------------|------------------|-------------------------|---------------------|-----------------------------|-----------------------------|--------------|
| 000 | General Revenues | 18,823,430 | 18,823,430 | (1,348,215) | (1,348,215) | 729,116 | 729,116 | - | - | 0.0% | (18,094,314) |
| 001 | County Board | 189,525 | 189,525 | - | - | 919,312 | 924,092 | - | 4,780 | 0.7% | 734,567 |
| 003 | Economic Development | 2,119,440 | 1,694,990 | - | - | 2,265,012 | 1,869,256 | (28,694) | 0 | 0.0% | 174,266 |
| 004 | Human Resources | 19 | 148 | - | - | 374,355 | 389,258 | - | 14,774 | 3.8% | 389,110 |
| 008 | County Administrator | 599 | 750 | - | - | 234,833 | 234,992 | - | 8 | 0.0% | 234,242 |
| 010 | Register of Deeds | 612,960 | 556,860 | - | - | 331,800 | 471,117 | (140,509) | 54,908 | 64.0% | (85,743) |
| 012 | County Clerk | 121,009 | 100,635 | - | - | 535,484 | 515,756 | - | 646 | 0.2% | 415,121 |
| 013 | Land Information | 167,483 | 200,420 | - | - | 523,980 | 665,240 | (85,643) | 22,680 | 4.9% | 464,820 |
| 014 | County Treasurer | 947,431 | 1,059,900 | - | - | 260,717 | 264,037 | - | (109,150) | -13.7% | (795,863) |
| 016 | District Attorney | 106,788 | 121,575 | - | - | 772,308 | 796,796 | - | 9,701 | 1.4% | 675,221 |
| 017 | Corporation Counsel | 452 | 264 | - | - | 341,232 | 353,865 | - | 12,821 | 3.6% | 353,601 |
| 018 | Parks | 268,025 | 250,086 | - | - | 1,217,710 | 1,393,247 | (187,716) | 5,759 | 0.5% | 1,143,161 |
| 019 | Central Services | 3,573 | 3,850 | - | - | 836,128 | 844,650 | - | 8,245 | 1.0% | 840,800 |
| 020 | Sheriff | 1,185,717 | 1,405,941 | - | - | 12,968,127 | 13,337,804 | (246,624) | (97,170) | -0.8% | 11,931,863 |
| 023 | Child Support | 900,000 | 910,441 | - | - | 1,065,431 | 1,093,601 | - | 17,729 | 9.7% | 183,160 |
| 024 | Clerk of Courts | 1,057,923 | 1,028,804 | - | - | 2,415,635 | 2,543,408 | (77,000) | 79,892 | 5.3% | 1,514,604 |
| 025 | Coroner | 52,693 | 45,800 | - | - | 144,663 | 134,995 | - | (2,774) | -3.1% | 89,195 |
| 026 | Finance | 15,540 | 15,414 | - | - | 440,003 | 442,758 | - | 2,881 | 0.7% | 427,344 |
| 027 | Emergency Management | 1,543,206 | 1,613,206 | - | - | 1,972,972 | 2,054,284 | - | 11,312 | 2.6% | 441,078 |
| 053 | Veterans Services | 20,000 | 20,000 | - | - | 178,681 | 188,447 | - | 9,766 | 5.8% | 168,447 |
| 068 | UW Extension | 16,563 | 35,743 | - | - | 315,147 | 378,208 | - | 43,882 | 12.8% | 342,465 |
| 069 | Fair Park | 1,094,694 | 1,058,000 | - | - | 1,349,243 | 1,316,499 | - | 3,950 | 1.5% | 258,499 |
| 070 | Land Conservation | 345,116 | 341,230 | - | - | 539,221 | 555,211 | - | 19,876 | 9.3% | 213,981 |
| 071 | Zoning | 275,873 | 241,615 | - | - | 586,198 | 814,366 | (229,154) | 33,272 | 5.8% | 572,751 |
| 099 | Library System | - | - | - | - | 1,075,614 | 1,075,614 | - | - | 0.0% | 1,075,614 |
| General Fund totals | | 29,868,058 | 29,718,627 | (1,348,215) | (1,348,215) | 32,392,918 | 33,386,617 | (995,340) | 147,789 | #DIV/0! | 3,667,990 |

Jefferson County
Contingency Fund
For the Year Ended December 31, 2013

| Ledger Date | Description | General (599900) | Other (599908) | Vested Benefits (599909) | Authority | Publish Date |
|-------------|-------------------------------|---------------------|-------------------|-----------------------------|---------------------------|--------------|
| 1-Jan-13 | Tax Levy | 400,000.00 | 250,000.00 | 265,000.00 | | |
| 11-Apr-13 | Cyber Insurance Coverage | (9,584.00) | | | Finance Committee 4/11/13 | 19-Apr-13 |
| 11-Apr-13 | Auto Lift-Sheriff Department | (15,390.00) | | | Finance Committee 4/11/13 | 19-Apr-13 |
| 18-Apr-13 | Emergency Flood Supplies | (8,000.00) | | | Finance Committee 4/18/13 | 24-Apr-13 |
| 9-May-13 | Signs on STH for Fair Park | (19,500.00) | | | Finance Committee 5/9/13 | 13-May-13 |
| 9-May-13 | ICC Business Unit Replace | (401.00) | | | Finance Committee 5/9/13 | 13-May-13 |
| 9-May-13 | Step Increase-New Steps | | (147,710.00) | | Finance Committee 5/9/13 | 13-May-13 |
| 13-Jun-13 | DA Retiree Payout | | | (20,000.00) | Finance Committee 6/13/13 | 17-Jun-13 |
| 8-Aug-13 | Election Equipment | (37,975.00) | | | Finance Committee 8/8/13 | 19-Aug-13 |
| 13-Aug-13 | Sheriff Annex Buidling | (8,200.00) | | | Finance Committee 8/13/13 | 19-Aug-13 |
| 13-Aug-13 | Sheriff Annex Building | (58,800.00) | | | Finance Committee 8/20/13 | 22-Aug-13 |
| 12-Sep-13 | New Courthouse Entrance | (13,000.00) | | | Finance Committee 9/12/13 | 17-Sep-13 |
| 12-Sep-13 | HIPAA Privacy Audit | (16,000.00) | | | Finance Committee 9/12/13 | 17-Sep-13 |
| | Total amount available | 213,150.00 | 102,290.00 | 245,000.00 | | |
| | Net | 213,150.00 | 102,290.00 | 245,000.00 | | |

Note-A motion was made at 6/13 meeting to fund up to \$9,700 of vested benefits to Clerk of Courts if needed in Salaries and Benefits