

Date: November 6, 2017

**FINANCE, SALARIES, POLICY & PURCHASING,
(LAW ENFORCEMENT/SHERIFF/MERIT BOARD/
COURTS) AND (LABOR NEGOTIATIONS)**

**DECEMBER 2016 THRU NOVEMBER 2017
FIRST AND THIRD MONDAYS OF THE MONTH
COUNTY BOARD ROOM AT THE CAMPBELL BLDG. AT 4:00 P.M.**

COMMITTEEMEN:

- (~~1~~) Alan Price - Chair
- (~~1~~) Robert Pierce - Grants
- (~~1~~) Steve Leek - Labor Negotiations
- (~~1~~) Danny Melvin - Labor Negotiations
- (~~1~~) Tom Vaughn - Labor Negotiations
- (~~1~~) Neil Hargis - Labor Negotiations
- (~~1~~) David Rea - Labor Negotiations
- (~~1~~) Jack Warren - Labor Negotiations
- (~~1~~) Randal Crocker - County Board Chair - Grants

MINUTES: The meeting was called to order at 4:16 p.m. by chair, Alan Price. All members were present, also in attendance were, Franklin County States Attorney, Evan Owens, Franklin County Sheriff, Don Jones, Franklin County Clerk, Greg Woolard, Franklin County Circuit Clerk, Jim Muir, Franklin County Treasurer, Keith Jones, Franklin County Engineer, Mike Rolla, Franklin County Supervisor of Assessments, Cindy Humm, Franklin County Animal Control Supervisor, Thad Snell, Franklin County Board Administrative Assistant, Gayla Sink, Franklin County Recycling Coordinator, Keith Ward and other interested parties.

Alan Price submitted the County claims, which were approved and signed by all members present.

Franklin County Treasurer, Keith Jones reported on the County finances and stated the third distribution of taxes would be soon and the projected common account after taxes should be \$810,000.00. Treasurer Jones explained items his office would have on the regular November meeting including, Fund Balance Summary, Fixed Asset Policy and Annual Abatement Ordinance.

The meeting adjourned at 4:40 p.m.

Minutes submitted 11/7/17

Alan Price
Chair, Finance Committee

Date: November 20, 2017

**FINANCE, SALARIES, POLICY & PURCHASING,
(LAW ENFORCEMENT/SHERIFF/MERIT BOARD/
COURTS) AND (LABOR NEGOTIATIONS)
DECEMBER 2016 THRU NOVEMBER 2017
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- () Alan Price - Chair
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- () David Rea - Labor Negotiations
- (~~o~~) Jack Warren - Labor Negotiations
- (~~o~~) Randal Crocker - County Board Chair - Grants

MINUTES: The meeting was called to order at 4:00 p.m. by Randall Crocker in the absence of Alan Price. Not present were Alan Price and David Rea, in attendance were, Franklin County States Attorney, Evan Owens, Franklin County Sheriff, Don Jones, Franklin County Clerk, Greg Woolard, Franklin County Circuit Clerk, Jim Muir, Franklin County Treasurer, Keith Jones Franklin County Engineer, Mike Rolla, Franklin County Animal Control Supervisor, Thad Snell, Franklin County Board Administrative Assistant, Gayla Prather, Franklin County Recycling Coordinator, Keith Ward and other interested parties.

Randall Crocker submitted the County claims, which were approved and signed by all members present.

Franklin County States Attorney, Evan Owens explained items on the agenda for the regular November meeting, concerning his department.

Benton, IL Mayor, Fred Kondritz expressed his appreciation to the highway department and animal control for their cooperation with Benton.

Franklin County Circuit Clerk, Jim Muir reported on the intrinsic audit of his office and submitted a comparison of monies received in his office in 2016 and 2017, a copy of said reports are hereby attached as a part of these minutes.

Franklin County Treasurer, Keith Jones reported on County finances and stated the projected common account balance as of the end of November should be \$811,000.00. Mr Jones explained items on the agenda for the regular November meeting and the propose budget for the coming year, a copy of said items are hereby attached as a part of these minutes.

The meeting adjourned at 4:43 p.m.

Minutes submitted 11/19/17

Randall Crocker

Chair, Franklin County Board

October 31, 2017

Jim Muir
Franklin County Circuit Clerk
PO Box 485
Benton, IL

Dear Mr Muir,

We were originally contacted by you on February 21, 2017 regarding some possible audit work related to Franklin County. We spoke briefly that day about the procedures that you would possibly like performed and that you would get back in touch with me at a later date. On June 12, 2017, you contacted me again by email to set up a meeting in person to discuss a possible forensic audit of the clerk's office.

We met at the Burger King in Okawville, IL for this meeting. Jeremy Plank of our office was also in attendance at the meeting. At that meeting, you expressed your concerns with the possible loss of funds in the Clerk's office. We went through the history of the past several years and also the findings of the forensic audit that was previously performed by the existing audit firm. Although the prior forensic audit did identify missing funds, in many instances, the case files could not be located to be able to portray the total loss of funds. We were then requested to perform a review of the past four years to determine if we thought any additional monies were missing that were previously not identified.

On June 29th, Jeremy went to the Franklin County office to get an overview of what records were available and what information we could expect to obtain from the JIMS system that tracks the court cases and related receipts. Upon returning to the office, Jeremy requested a download of cases from the JIMS system in EXCEL so he could review the entire case history for the four years and filter the cases in various ways to attempt to identify possible areas or cases that would be susceptible to fraudulent activity.

After several filtering processes and a review of the files, it was determined to perform a review of the cases identified as "Payment Del" and "Payment Chg". These cases appeared to have the greatest opportunity for fraudulent activity based on the nature of the transaction. Jeremy made a selection of case files that we wanted to examine and forwarded that list to your office to have those files pulled for our review. On July 18th, Jeremy, myself and another staff employee went to the County to review these selected files.

We were given a room to work in and were also given numerous boxes of case files. For the most part, the boxes contained case files that were not selected by us. We spent much of the morning going through the boxes in an attempt to find any file that we requested. For the few files that we were able to review, there did not appear to be any activity that appeared to be fraudulent. The documentation in the files appeared to agree to the receipts reported in the JIMS system. However, we were very limited as to looking at any of the files in our initial selection. After a pretty frustrating day, we met with you to go over what we had done that day and to discuss the whole process in general.

As part of the conversation, you noted to us again how the revenues paid to the treasurer's office greatly increased after you installed cameras in the Clerk's office and that you did not view this as a coincidence. At that point, we decided it may be best to switch directions and to focus on the receipt system in JIMS and whether or not all receipts are being posted and eventually deposited to the bank. We also decided to just focus initially on the latest year.

Jeremy requested a download of all receipts from the JIMS system. Since all receipt numbers are initiated by the system and not by an employee, we thought we should have been able to sequentially account for all activity and trace to the bank deposit. This report would also show all deletions and missing receipts. After receiving the file, we sorted by receipt number and found that a considerable amount of receipt numbers were not accounted for in the report. A second request was made to obtain the missing receipts. We received the new report with the missing numbers with no explanation of why they were not included in the initial request. As a possible cause for lower receipts, we merged these reports and then compared the daily receipt totals to the daily totals on the "Voucher Totals" report. We performed this operation for several months in 2016 to see if this would reveal any unrecorded receipts. In all cases, the receipts from the merged files agreed, in total, to the "Voucher Totals" report and then to the bank deposit. What we originally interpreted as possible missing receipts appears to be just an incomplete report provided to us by JIMS.

In connection with the above verification of monthly totals, we also agreed the payments to the Treasurer's office with amounts as reported as received by the Treasurer's office. All monthly totals were very close to the balances the Treasurer had noted as received. We also compared the total monthly amounts received on the Voucher Totals report with the payment totals by fee. Several months had an irregular correlation between receipts and payouts. The cause of those differences is being investigated by your office at the time of this letter. Your office also noted to our firm that checks were being paid from the EPAY bank account for services that would normally be paid from the general operating account. At last notice to us, that is also still being investigated.

I am writing this letter to just kind of summarize what we had done and any results of our work. We also spent hours analyzing the case file download and the receipt file download for instances that would indicate fraudulent activity. Our biggest difficulty in performing the work was receiving accurate computer files, such as the initial receipt file. We felt like we received resistance in obtaining the reports from the JIMS system and then we would later find out the files were not all

inclusive as we had requested. This misinformation would lead us on tangents that would eventually lead to dead ends upon receiving additional information. Between missing case files and inaccurate reports, we do not feel that we have been as thorough or as comprehensive as we would have preferred. I noted this frustration to you earlier and I had the sense you shared this same feeling. From our conversations, you had noted to me the difficulties you had in trying to locate source documents for general activity.

At this point, there is doubt as to whether any additional work would reveal any significant wrong doing. This work is very time consuming and the cost/benefit doesn't appear to be on the positive side. For example, if monies were received at a desk, and never entered into the receipt system, there would be no record of any type of theft related to these monies. There are two likely indications that this would have been happening. Either 1) a JIMS system report could show if there is an outstanding balance related to fees that are abnormal or 2) if a person complains of a payment not being applied to his account. We were told these complaints were minimal in nature and possibly not accurate. We were not supplied, at this time, with a report from the JIMS system that lists outstanding balances. Trying to trace these unrecorded payments would be very tedious work and quite possibly produce little results.

It appears that we ran into the same difficulty of locating pertinent information such as files, computer reports and other supporting documents that you and the audit firm encountered in trying to locate information and close out the prior audit. Without having access to the missing information and being able to locate information, we cannot be certain if funds were indeed missing and it is likely to remain unknown if there was any mishandling of funds. Please let me know if you would like to proceed in any other areas that fraudulent activity may be suspected.

I would like to thank you and Cathy for your assistance and patience throughout this forensic review.

Sincerely,

Kevin Tepen, Partner, CPA, CVA

Jim Muir
Franklin County Circuit Clerk
PO Box 485
Benton, IL

Phone – 618-439-2011

Fax – 1618-439-4119

Traffic – 618-438-6731

Fiscal Year 2016

Average monthly revenue from Franklin Co. Circuit Clerk to Franklin Co. Treasurer - **\$108,087**

Fiscal Year 2017 (11 months)

Average monthly revenue from Franklin Co. Circuit Clerk to Franklin Co. Treasurer - **\$121,556**

Average monthly difference between FY 16 and FY 17 – \$13,469

Total yearly difference between FY 16 and FY 17 – \$161,628

Budget Worksheet

Fund 01 GENERAL COUNTY FUND
Department

FRANKLIN COUNTY

Period Ending Date: November 30, 2017

Account Number Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
Fund 01 GENERAL COUNTY FUND						
Fiscal Year 2017						
Department 00						
Revenues						
00-301.000						
PROPERTY TAX 2016 payable 2017	862,129.60	1,029,252.36	1,052,556.24	883,017.60	1,367,400.00	1,380,000.00
00-301.001						
PROPERTY TAX - 2015 payable 2016	152,881.63	175,457.43	42,261.99	250,971.43	20,000.00	110,000.00
00-302.000						
PROPERTY TAX DELINQ,DEBIT ITEM	1,595.58	6,938.49	2,939.65	1,693.07	3,800.00	3,800.00
00-302.001						
PROPERTY TAX PENALTIES	93,302.23	87,565.03	109,095.53	104,136.51	100,000.00	110,000.00
00-304.000						
RETAILER'S OCC (SALES) TAX	212,214.31	201,424.46	207,288.73	202,825.13	205,000.00	208,000.00
00-304.001						
CO 1/4 CENTS SALES TAX SUPPLEM	756,746.97	718,947.39	712,011.63	701,592.49	710,000.00	712,000.00
00-304.002						
IL VIDEO GAMING TAX	7,223.79	7,674.89	24,978.16	17,374.01	18,000.00	30,000.00
00-322.000						
LIQUOR LICENSES	5,655.00	5,560.00	7,830.00	5,790.00	8,000.00	7,000.00
00-330.000						
FED DET SERV(HLD FED PRS)/MED	83,160.00	93,440.00	114,000.00	105,400.00	95,000.00	262,800.00
00-330.002						
HOUSING/JUV DETENTION GAIN	77,000.00	80,309.95	32,221.68	0.00	80,000.00	67,000.00
00-331.000						
STATE INCOME TAX	1,236,705.02	1,323,690.58	1,245,013.31	1,258,091.62	1,365,000.00	1,130,000.00
00-332.000						
PER PROP REPLACEMENT TAX	239,322.98	254,027.88	224,895.88	240,182.74	225,000.00	194,000.00
00-334.003						
ELECTION JUDGES	7,875.00	14,625.00	7,875.00	15,750.00	15,000.00	15,000.00
00-334.004						
STATES ATTORNEY	147,035.29	84,394.94	192,902.72	154,443.12	144,000.00	144,000.00
00-334.005						
SUPERVISOR OF ASSESSMENT	26,671.32	17,780.88	41,272.47	31,278.64	30,500.00	30,500.00
00-334.007						
EMER SERV & DISASTER AGENCY	23,922.26	22,402.51	21,141.70	6,082.87	24,000.00	24,000.00
00-334.008						
STATE BOARD OF ELECTIONS	27,405.50	36,963.00	0.00	0.00	0.00	28,973.00
00-334.012						
VIOLENT SER CORD/REIMB FROM S	44,805.24	42,386.40	64,362.19	53,846.18	53,000.00	65,500.00
00-334.013						
VIOLENT SER ADVOCAT/SAL REIMB	14,824.63	17,208.00	3,780.00	7,515.00	12,000.00	12,000.00

Budget Worksheet

Fund 01 GENERAL COUNTY FUND
Department

FRANKLIN COUNTY

Period Ending Date: November 30, 2017

Account Number Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
00-334.016 PUBLIC DEFENDER/SALARY REIMB	59,994.00	44,995.50	79,992.00	63,604.80	63,650.00	63,650.00
00-337.000 PAYMENTS IN LIEU OF TAXES TVA	117,367.03	135,676.16	115,191.98	110,084.88	135,000.00	135,000.00
00-337.003 PAYMENT IN LIEU OF TAXES-COAL I	203,034.04	336,291.65	256,529.60	252,466.60	255,000.00	255,000.00
00-338.000 LOCAL GOVERNMENT REIMBURSEM	0.00	0.00	0.00	24,043.36	0.00	0.00
00-338.002 INSURANCE CLAIMS	2,647.68	15,733.68	30,770.92	40,504.17	15,000.00	15,000.00
00-338.003 CORPS OF ENG & R L PATROL	32,448.32	35,978.56	37,407.68	24,371.52	35,000.00	35,000.00
00-338.004 STREET VALUE (FINES)	112.80	0.00	0.00	13,496.00	0.00	0.00
00-338.006 USE TAX	235,071.27	203,737.88	363,848.44	262,188.53	270,000.00	280,000.00
00-338.008 POLICE TRAINING	6,626.32	13,393.20	6,902.78	3,261.29	6,500.00	0.00
00-338.009 ANIMAL CONTROL-FROM CITIES/VIL	36,989.01	32,435.03	33,771.87	44,030.13	50,000.00	50,000.00
00-338.011 911 REIMB/SALARY	139,231.84	168,767.56	148,431.66	123,647.36	156,000.00	156,000.00
00-338.012 INMATE PHONE REIMB/TRANSFER	14,593.90	2,870.10	2,256.30	2,435.16	0.00	0.00
00-338.013 RESTITUTION EXP REIMB/CRT	645.00	1,625.50	4,089.37	9,624.00	2,500.00	5,000.00
00-338.014 SECOND CIRCUIT ADMIN FEE	0.00	0.00	0.00	0.00	12,000.00	12,000.00
00-338.015 SAL REIMB SUPT OF SCHOOLS	44,111.29	60,481.94	58,477.47	28,518.02	60,000.00	60,000.00
00-338.018 SSA COLLECTION/TRANSFER	4,200.00	1,600.00	4,800.00	6,600.00	4,000.00	8,000.00
00-338.019 EVENING REPT/2 SAL REIMB/CLOSE	482.72	0.00	0.00	0.00	0.00	0.00
00-338.020 EVENING REPT/HEALTH INS REIMB/	0.00	0.00	0.00	1,346.70	0.00	0.00
00-338.028 REIMB/GAS TRANSPORTATION	10,868.96	7,083.50	4,927.35	3,824.03	4,500.00	4,500.00
00-338.030 DISPATCHER REIMB-CITY OF BENT	105,961.06	119,791.63	0.00	0.00	0.00	0.00
00-338.031 DISPATCHER REIMB-VLG OF ROYAL	18,333.37	20,000.04	20,000.04	18,333.37	20,000.00	20,000.00
00-338.032 DISPATCHER REIMB-VLG OF THOMI	0.00	1,200.00	1,100.00	1,100.00	1,200.00	1,200.00

Budget Worksheet

Fund 01 GENERAL COUNTY FUND
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FRANKLIN COUNTY

Period Ending Date: November 30, 2017

Account Number	Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
00-338.033	DISPATCHER REIMB-ENFPD	0.00	1,200.00	1,300.00	1,200.00	1,200.00	1,200.00
00-338.034	DISPATCHER REIMB-VIL OF EWING	0.00	300.00	1,100.00	1,100.00	100.00	1,200.00
00-338.038	TRANSFER - POLICE VEHICLE FUNC	17,500.00	6,001.00	2,689.42	0.00	2,100.00	2,100.00
00-338.039	TRANS - GIS/SUP OF ASMT SALARY	0.00	7,734.68	9,729.40	9,329.21	10,000.00	15,000.00
00-340.000	PUBLIC DEFENDERS FEES	25.00	0.00	0.00	0.00	0.00	0.00
00-341.000	COUNTY CLERK FEES	303,701.58	325,738.04	322,907.93	352,677.56	325,000.00	363,000.00
00-342.000	CIRCUIT CLERK FEES	304,117.20	343,265.84	320,489.64	324,681.94	334,000.00	334,000.00
00-343.000	STATES ATTORNEYS FEES	37,763.94	49,799.12	37,209.23	35,549.41	37,000.00	42,000.00
00-344.000	SHERIFF FEES/TRANSP REIMB/INM/	212,001.77	246,071.38	213,634.10	219,894.43	213,000.00	220,000.00
00-345.000	COUNTY TREASURER FEES	16,460.00	17,044.80	17,153.00	18,739.00	16,000.00	21,500.00
00-347.000	ANIMAL SHELTER FEES	9,665.00	9,549.00	16,586.00	13,730.00	16,000.00	16,000.00
00-347.001	ANIMAL REG FEES/TRANSFER	41,967.48	41,733.40	42,048.83	0.00	41,000.00	42,200.00
00-348.000	SUPERVISOR OF ASSESSMENT FEE	3,775.60	1,638.00	1,468.90	1,640.00	2,000.00	2,500.00
00-348.001	BUILDING PERMIT FEES	1,900.00	1,950.00	2,350.00	2,500.00	2,000.00	2,500.00
00-349.000	COURT FUND FEES	40,482.92	48,902.93	37,894.25	43,156.84	38,000.00	45,000.00
00-351.000	FINES-CIRCUIT COURT	468,689.14	548,208.33	398,625.98	446,952.60	410,000.00	450,000.00
00-352.000	ARRESTEES MED COST FEES-\$10/C	8,222.47	10,631.97	9,070.42	8,105.61	11,000.00	11,000.00
00-352.001	JAIL FEE/IRM & BRD-12.00/WORK RE	2,465.25	7,214.10	3,828.27	3,845.00	4,600.00	5,000.00
00-352.004	SEX, TRANS, DISEASE TEST FEES/C	78.00	0.00	78.00	0.00	0.00	0.00
00-361.000	GENERAL COUNTY INTEREST #01	3,514.27	2,265.97	4,352.75	2,368.13	4,000.00	4,000.00
00-362.000	FRANCHISE FEES-CABLE T.V.	13,798.93	11,071.81	12,705.93	14,876.27	13,000.00	13,000.00
00-365.000	FLOOD CONTROL	85,973.38	54,873.00	0.00	41,697.96	0.00	42,000.00

Budget Worksheet

Fund 01 GENERAL COUNTY FUND
Department

FRANKLIN COUNTY

Period Ending Date: November 30, 2017

Account Number Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
00-370.000 MISCELLANEOUS	468,598.39	463,074.10	476,052.82	62,712.12	410,000.00	0.00
00-370.001 CONTINGENT INCOME	0.00	0.00	0.00	0.00	200,000.00	0.00
00-377.000 REFUND/OVERPAYMENTS	1,731.90	32,196.90	1,358.52	582.80	1,000.00	1,000.00
00-377.002 INDEMNITY FUND OVERAGE	23,500.00	20,000.00	17,000.00	0.00	17,000.00	17,000.00
Revenues Total	7,119,127.18	7,672,175.49	7,224,557.73	6,678,809.21	7,674,050.00	7,286,123.00
Dept Total	7,119,127.18	7,672,175.49	7,224,557.73	6,678,809.21	7,674,050.00	7,286,123.00

Budget Worksheet

Fund 01 GENERAL COUNTY FUND
Department

FRANKLIN COUNTY

Period Ending Date: November 30, 2017

Account Number Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
Department 50 Expenses						
50-401.000 911 SALARY	117,660.30	119,561.82	131,532.36	122,180.12	132,000.00	132,000.00
50-402.000 911 SALARY/PART TIME	18,722.00	14,229.50	16,658.00	11,393.00	24,000.00	24,000.00
50-402.004 SICK PAY & VACATION PAY OUT	7,226.77	10,886.11	11,225.53	70,060.40	30,000.00	30,000.00
50-407.000 HOSP INS/TRANSFER -67& 68	721,502.04	704,348.07	886,803.81	854,703.10	835,000.00	835,000.00
50-420.000 COMPUTER PHONE/INTERNET	299.97	0.00	0.00	0.00	0.00	0.00
50-423.000 TRAVEL & TRAINING	10,498.07	3,350.12	3,820.60	3,140.75	6,300.00	4,000.00
50-424.000 POSTAGE	57,148.80	69,000.17	60,001.26	47,750.98	57,500.00	50,000.00
50-426.000 REGULAR AUDIT	23,721.45	31,367.21	49,550.00	64,582.80	40,000.00	50,000.00
50-426.001 CIRCUIT CLERK AUDIT	13,237.72	15,161.80	0.00	6,000.00	15,000.00	6,000.00
50-429.000 SPECIAL PROS CO ATTN	18,835.44	17,866.02	3,626.59	11,368.31	18,000.00	18,000.00
50-431.001 COMPUTER	0.00	65.00	319.60	279.65	0.00	0.00
50-431.002 WEBSITE	3,163.75	125.00	125.00	125.00	125.00	125.00
50-431.006 GREATER EGYPT PLANNING COMM	9,890.25	9,890.25	9,890.25	9,890.25	9,900.00	9,900.00
50-431.007 DETENTION LOAN PAYMENT	56,799.96	56,150.04	0.00	0.00	0.00	0.00
50-431.009 LOAN PAYMENT TO CO. HWY.	450,000.00	450,000.00	450,000.00	0.00	450,000.00	0.00
50-431.020 COMP MAINT SOFTWARE/HARRIS	16,963.11	16,012.53	17,710.83	18,773.48	18,000.00	18,000.00
50-431.021 COMP MAINT SOFTWARE/DEVNET	49,961.83	56,846.27	53,739.27	26,869.64	55,000.00	55,000.00
50-431.022 COMP MAINT HARDWARE	46,252.87	48,428.97	47,559.03	46,885.45	48,000.00	48,000.00
50-431.023 COMPUTER SUPPLIES	426.29	978.01	612.53	1,813.99	2,000.00	2,000.00
50-455.000 OFFICE SUPPLIES COPY MACHINES	16,810.13	14,411.63	16,077.41	17,515.95	17,500.00	17,500.00
50-475.001 PPRT & OTHERS	47,698.15	51,434.80	54,771.62	402.38	52,000.00	52,000.00

Budget Worksheet

Fund 01 GENERAL COUNTY FUND
Department

FRANKLIN COUNTY

Period Ending Date: November 30, 2017

Account Number	Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
50-475.002	TRANS TO 2013 CERT & INT REPAY	41,335.00	15,200.00	13,000.00	15,796.17	42,000.00	43,100.00
50-476.000	MISCELLANEOUS	20,897.33	19,871.90	87.00	65,896.19	2,000.00	2,000.00
50-476.002	DONATIONS	11,000.00	9,900.00	10,000.00	10,000.00	10,000.00	10,000.00
50-499.000	INTEREST EXPENSE-TAW	0.00	0.00	0.00	4,694.75	0.00	0.00
	Expenses Total	1,760,051.23	1,735,105.22	1,837,110.69	1,410,122.36	1,864,325.00	1,406,625.00
	Dept Total	1,760,051.23	1,735,105.22	1,837,110.69	1,410,122.36	1,864,325.00	1,406,625.00

Budget Worksheet

Fund 01 GENERAL COUNTY FUND
Department 51 COUNTY BOARD

FRANKLIN COUNTY
Period Ending Date: November 30, 2017

Account Number Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
Department 51 COUNTY BOARD Expenses						
51-400.000 SALARY-COUNTY BOARD CHAIRMAN	13,199.94	13,199.94	13,199.94	13,199.94	13,200.00	13,200.00
51-401.000 PER DIEM SALARIES(BD MEMBERS)	57,599.36	57,599.36	57,599.36	57,653.01	57,600.00	57,600.00
51-401.001 COUNTY BOARD SECRETARY (FT)	27,717.60	30,251.60	30,320.52	31,324.90	31,400.00	30,871.00
51-423.000 EXPENSES, CHAIRMAN	3,599.96	3,599.96	3,599.96	3,599.96	3,600.00	2,600.00
51-423.001 BOARD TRAVEL	0.00	190.40	0.00	0.00	0.00	0.00
51-425.000 PUBLICATION AND PRINTING	1,665.32	1,069.48	207.19	1,916.90	3,000.00	1,000.00
51-455.000 OFFICE SUPPLIES	1,896.49	1,217.21	280.13	1,661.85	2,000.00	1,000.00
51-475.004 TRANSFER-RECYCLING PRGM 17	12,000.00	12,000.00	12,000.00	0.00	12,000.00	11,000.00
51-476.000 MISCELLANEOUS	591.24	948.88	450.00	559.76	1,000.00	1,000.00
51-491.000 BUILDING IMPROVEMENTS	1,471.15	12.35	0.00	0.00	0.00	0.00
Expenses Total	119,741.06	120,089.18	117,657.10	109,916.32	123,800.00	118,271.00
COUNTY BOARD Dept Total	119,741.06	120,089.18	117,657.10	109,916.32	123,800.00	118,271.00

Budget Worksheet

Fund 01 GENERAL COUNTY FUND
Department 52. COUNTY CLERK

FRANKLIN COUNTY

Period Ending Date: November 30, 2017

Account Number Account Name	2014 Actual	2015 Actual	2016 Actual	Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
Department 52. COUNTY CLERK						
Expenses						
52-400.000	57,395.29	59,135.73	60,879.10	62,615.46	62,703.00	62,703.00
SALARY - ELECTED OFFICIAL						
52-401.000	152,318.08	167,491.34	149,553.18	129,236.97	127,000.00	128,993.00
SALARY - FULL TIME						
52-402.000	7,481.04	3,807.25	1,537.98	2,371.31	3,000.00	6,000.00
CO CLERK PART TIME/OVERTIME						
52-423.000	20.00	0.00	0.00	0.00	0.00	0.00
TRAVEL						
52-441.000	379.00	326.00	371.00	331.00	500.00	500.00
REGISTRATION BIRTH & DEATHS						
52-442.000	60,119.20	59,535.67	59,492.66	64,975.50	60,000.00	60,000.00
REVENUE STAMPS						
52-443.000	1,066.56	1,677.85	900.77	973.07	1,000.00	500.00
RESTORATION OF RECORDS						
52-455.000	6,744.22	10,985.00	6,070.64	7,713.53	12,000.00	10,000.00
OFFICE SUPPLIES						
Expenses Total	285,523.39	302,958.84	278,805.33	268,216.84	266,203.00	268,696.00
COUNTY CLERK Dept Total	285,523.39	302,958.84	278,805.33	268,216.84	266,203.00	268,696.00

Budget Worksheet

FRANKLIN COUNTY

Period Ending Date: November 30, 2017

Account Number Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
Department 53 TREASURER Expenses						
53-400.000 SALARY - ELECTED OFFICIAL	57,395.29	59,135.73	60,879.10	62,477.71	62,703.00	62,703.00
53-401.000 SALARY - FULL TIME	116,186.12	126,764.49	128,373.16	107,057.28	112,200.00	95,000.00
53-402.000 SALARY-PARTTIME/OVERTIME/BUD	7,883.24	6,094.60	6,303.57	7,337.19	10,000.00	10,000.00
53-425.000 PUBLICATION & PRINTING	9,455.55	8,536.13	11,030.49	12,021.39	10,000.00	7,500.00
53-455.000 OFFICE SUPPLIES & EQUIPMENT	2,126.30	2,479.13	3,310.95	3,867.21	3,000.00	3,000.00
Expenses Total	193,046.50	203,010.08	209,897.27	192,760.78	197,903.00	178,203.00
TREASURER Dept Total	193,046.50	203,010.08	209,897.27	192,760.78	197,903.00	178,203.00

Budget Worksheet

Fund 01 GENERAL COUNTY FUND
Department 54 CIRCUIT CLERK

FRANKLIN COUNTY

Period Ending Date: November 30, 2017

Account Number Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
Department 54 CIRCUIT CLERK Expenses						
54-400.000 SALARY - ELECTED OFFICIAL	57,395.29	59,135.73	60,879.10	62,615.43	62,703.00	62,703.00
54-401.000 SALARY - FULL TIME	162,805.50	167,223.70	165,272.32	210,335.62	184,240.00	185,000.00
54-402.000 SALARY - PARTIME/OVERTIME	2,571.03	1,067.60	1,287.00	1,446.19	1,500.00	0.00
54-455.000 OFFICE SUPPLIES	6,584.09	4,376.22	6,607.73	12,142.08	5,000.00	7,000.00
Expenses Total	229,355.91	231,803.25	234,046.15	286,539.32	253,443.00	254,703.00
CIRCUIT CLERK Dept Total	229,355.91	231,803.25	234,046.15	286,539.32	253,443.00	254,703.00

Budget Worksheet

FRANKLIN COUNTY

Period Ending Date: November 30, 2017

Fund 01 GENERAL COUNTY FUND
Department 55 SHERIFF

Account Number Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
Department 55 SHERIFF Expenses						
55-400.000 SALARY - ELECTED OFFICIAL	63,881.60	65,619.20	67,386.40	67,454.40	69,196.00	68,196.00
55-401.000 SALARY - FULL TIME	1,759,114.46	1,842,981.22	1,798,319.68	1,809,761.37	1,769,182.00	1,892,340.00
55-402.000 SAL. PT COOKS/DISPATCH CORREC	62,211.68	65,622.13	62,190.75	87,031.90	77,000.00	77,000.00
55-402.002 SALARY - REND LAKE PATROL	20,693.28	21,187.50	28,094.64	28,145.91	24,000.00	30,000.00
55-402.005 SALARY-HOLIDAY PAY	122,748.95	131,893.40	130,380.80	130,698.56	129,500.00	130,000.00
55-402.006 SALARY - OVERTIME PAY	162,641.64	169,124.13	207,128.64	227,337.60	160,000.00	80,000.00
55-411.000 MAINTENANCE - VEHICLES	22,074.76	31,212.69	51,700.10	39,542.09	30,000.00	40,000.00
55-412.000 MAINTENANCE - EQUIPMENT	4,861.47	839.60	2,087.45	3,536.09	9,000.00	4,500.00
55-420.000 TELEPHONE	4,649.25	2,496.00	2,496.00	560.00	2,500.00	1,500.00
55-424.000 POSTAGE & POSTAGE METER	4,236.95	3,399.01	4,437.59	3,540.25	4,500.00	4,500.00
55-431.014 LEADS	5,982.60	5,982.91	5,982.60	5,373.10	6,000.00	6,700.00
55-435.000 TRAINING	17,527.87	10,340.86	16,686.69	8,043.95	18,000.00	15,000.00
55-436.000 MEDICAL	100,817.71	123,127.81	111,748.90	163,630.82	135,000.00	150,000.00
55-439.001 FOOD-DIETING PRISONERS & D. CE	195,149.63	189,435.83	209,914.60	188,459.02	200,000.00	200,000.00
55-444.000 HOUSING - JUVENILES	53,353.31	80,309.95	32,221.68	74,715.34	80,000.00	80,000.00
55-455.000 OFFICE SUPPLIES	6,782.03	10,623.06	5,864.71	4,983.79	11,000.00	9,000.00
55-456.000 GAS /OIL & TRANSPORTATION	86,684.00	56,671.79	45,794.45	40,417.98	60,000.00	50,000.00
55-457.006 OPR SUPPLIES OFFICERS	6,567.75	2,926.97	4,213.84	2,715.97	5,000.00	4,000.00
55-457.007 BULLET PROOF VESTS	0.00	0.00	0.00	0.00	2,000.00	2,000.00
55-469.001 UNIFORMS - OFFICERS	26,546.90	25,707.76	27,267.07	40,665.79	27,000.00	27,000.00
55-476.000 MISCELLANEOUS	595.00	639.00	1,918.25	852.00	750.00	750.00

Budget Worksheet

Fund 01 GENERAL COUNTY FUND
Department 55 SHERIFF

FRANKLIN COUNTY

Period Ending Date: November 30, 2017

Account Number Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
55-479.000 OFFICER EXPENSE BONDS	3,115.00	2,775.00	3,375.00	3,230.00	3,600.00	3,600.00
55-493.000 VEHICLES,RADIOS-NEW CARS-STRI	45,000.00	51,810.00	22,587.00	25,183.50	30,000.00	25,000.00
55-494.001 FACILITIES,EQUIP-SEARCH/RESCUE	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
55-494.002 FACILITIES,SUPPLIES-MERIT BD	730.00	477.00	135.60	0.00	1,000.00	500.00
55-494.003 FACILITIES,SUPPLIES-FIRING RNG	2,477.49	4,983.25	4,618.44	4,442.34	5,000.00	5,000.00
55-494.004 FACILITIES,EQUIPMENT	11,465.67	7,897.29	12,893.88	10,216.37	10,000.00	10,000.00
55-494.005 INMATE SUPPLIES	15,450.12	13,721.22	17,921.04	21,684.10	15,000.00	20,000.00
Expenses Total	2,809,359.12	2,925,804.58	2,881,365.80	2,996,222.24	2,888,228.00	2,941,586.00
SHERIFF Dept Total	2,809,359.12	2,925,804.58	2,881,365.80	2,996,222.24	2,888,228.00	2,941,586.00

Budget Worksheet

Fund 01 GENERAL COUNTY FUND
Department 56 CORONER

FRANKLIN COUNTY

Period Ending Date: November 30, 2017

Account Number Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
Department 56 CORONER						
Expenses						
56-400.000	32,500.00	32,500.00	32,500.00	30,142.97	33,475.00	33,475.00
SALARY - ELECTED OFFICIAL						
56-402.000	13,901.00	15,051.75	16,235.00	22,510.00	15,000.00	15,000.00
SALARY - PART TIME						
56-411.000	0.00	370.65	722.98	73.00	500.00	500.00
MAINTENANCE-VEHICLES						
56-423.000	935.04	1,957.52	755.78	350.00	0.00	0.00
TRAVEL						
56-430.000	9,365.00	15,665.00	12,750.00	25,834.00	16,000.00	12,500.00
OTHER PROF SERVICE/REP AND DE						
56-436.002	66,737.19	111,413.49	112,038.74	94,758.10	90,000.00	80,000.00
AUTOPSY EXPENSES/BODY TRANSI						
56-455.000	1,045.27	956.64	740.93	236.49	0.00	0.00
OFFICE SUPPLIES						
56-476.000	0.00	0.00	43.00	0.00	0.00	0.00
MISCELLANEOUS/REFUNDS						
Expenses Total	124,483.50	177,915.05	175,786.43	173,904.56	154,975.00	141,475.00
CORONER Dept Total	124,483.50	177,915.05	175,786.43	173,904.56	154,975.00	141,475.00

Budget Worksheet

Fund 01 GENERAL COUNTY FUND
Department 57 SUPT OF SCHOOL

FRANKLIN COUNTY

Period Ending Date: November 30, 2017

Account Number Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
Department 57 SUPT OF SCHOOL Expenses						
57-401.000 SALARY - FULL TIME	72,784.92	72,784.92	72,784.92	74,266.90	74,968.00	74,968.00
Expenses Total	72,784.92	72,784.92	72,784.92	74,266.90	74,968.00	74,968.00
SUPT OF SCHOOL Dept Total	72,784.92	72,784.92	72,784.92	74,266.90	74,968.00	74,968.00

Budget Worksheet

Fund 01 GENERAL COUNTY FUND
Department 58 STATES ATTORNEY

FRANKLIN COUNTY

Period Ending Date: November 30, 2017

Account Number	Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
Department 58 STATES ATTORNEY							
Expenses							
58-400.000	SALARIES - ELECTED OFFICIAL	166,507.90	166,507.90	166,507.90	166,507.90	166,510.00	166,510.00
58-401.000	SALARIES - FULL TIME	84,659.32	88,896.79	93,815.75	90,760.32	93,900.00	98,600.00
58-401.001	SALARY-ASST STA ATTORNEY (3)	179,642.80	182,434.77	181,444.67	148,456.47	170,050.00	175,200.00
58-401.006	SALARY - VIOLENT CRIMES	43,336.44	45,393.60	53,365.97	53,362.40	53,400.00	53,400.00
58-401.007	SALARY-VIOLENT CRIME ADVOCATI	12,773.13	12,031.50	3,780.00	9,867.00	12,150.00	12,150.00
58-402.000	SALARIES - SECRETARY/OVERTIME	0.00	0.00	1,580.00	870.00	0.00	0.00
58-423.000	TRAVEL	120.40	0.00	0.00	0.00	0.00	0.00
58-425.000	PUBLICATION & PRINTING	0.00	237.73	585.82	686.84	1,000.00	500.00
58-430.000	MEDICAL WITNESS FEE PROF SER	12,343.19	8,370.42	6,333.75	4,680.00	10,000.00	6,000.00
58-431.001	COMPUTER FEES	4,687.70	360.00	3,141.94	1,406.94	2,000.00	2,000.00
58-431.003	APPELLATE PROSECUTOR PROJEC	13,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
58-431.004	TRANSCRIPT FEE	9,742.65	10,300.90	10,252.15	11,266.95	10,000.00	10,000.00
58-455.000	OFFICE SUPPLIES & EQUIPMENT	13,827.88	12,652.34	14,025.74	17,111.55	10,000.00	15,000.00
	Expenses Total	540,641.41	542,185.95	549,833.69	519,976.37	544,010.00	554,360.00
	STATES ATTORNEY Dept Total	540,641.41	542,185.95	549,833.69	519,976.37	544,010.00	554,360.00

Budget Worksheet

Fund 01 GENERAL COUNTY FUND
Department 59 SUPV OF ASSESSMENT

FRANKLIN COUNTY

Period Ending Date: November 30, 2017

Account Number Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
Department 59 SUPV OF ASSESSMENT Expenses						
59-400.000 SALARY - APPOINTED OFFICIAL	53,342.64	61,588.04	60,879.10	62,615.41	62,703.00	62,703.00
59-401.000 SALARY - FULL TIME	111,432.63	97,362.31	98,134.64	100,636.05	101,000.00	103,000.00
59-425.000 PUBLICATION & PRINTING	2,072.04	3,621.36	27,416.86	703.40	3,800.00	3,800.00
59-455.000 OFFICE SUPPLIES & EQUIPMENT	2,775.63	2,087.61	3,764.66	3,678.26	3,000.00	3,000.00
Expenses Total	169,622.94	164,659.32	190,195.26	167,633.12	170,503.00	172,503.00
SUPV OF ASSESSMENT Dept Total	169,622.94	164,659.32	190,195.26	167,633.12	170,503.00	172,503.00

Budget Worksheet

Fund 01 GENERAL COUNTY FUND
Department 60 ELECTION

FRANKLIN COUNTY

Period Ending Date: November 30, 2017

Account Number Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
Department 60 ELECTION Expenses						
60-401.000 SALARY - FULL TIME	35,444.07	11,006.68	37,090.47	63,730.14	66,132.00	67,283.00
60-402.000 SALARY - PART TIME	31,362.09	23,282.51	39,323.01	24,954.30	22,000.00	10,000.00
60-402.003 SALARY - ELECTION JUDGES	42,510.00	19,134.87	43,887.50	22,122.50	22,250.00	45,000.00
60-423.000 TRAVEL - ELECTION JUDGES	3,237.29	1,122.67	3,465.74	1,818.87	1,900.00	3,400.00
60-425.000 PUBLICATION/PRINTING SUPPLIES	86,646.83	78,874.22	87,057.40	76,395.03	60,000.00	70,000.00
60-431.015 POLL PREPARATION	2,625.00	1,300.00	950.00	1,075.00	2,000.00	3,000.00
60-455.000 OFFICE SUPPLIES	2,403.03	3,134.82	3,551.16	3,372.80	5,000.00	4,000.00
60-494.007 OPTICAL SCAN VOTING SYSTEM	18,052.21	8,458.29	8,458.29	29,088.16	30,000.00	30,000.00
60-494.008 NEW VOTER REG/HARDWARE/SOFT	20,417.66	6,000.00	1,784.98	1,500.00	10,000.00	10,000.00
Expenses Total	242,698.18	152,314.06	225,568.55	224,056.80	219,282.00	242,683.00
ELECTION Dept Total	242,698.18	152,314.06	225,568.55	224,056.80	219,282.00	242,683.00

Budget Worksheet

FRANKLIN COUNTY
Fund 01 GENERAL COUNTY FUND
Department 61 PUBLIC DEFENDER
Period Ending Date: November 30, 2017

Account Number Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
Department 61 PUBLIC DEFENDER						
Expenses						
61-400.000 SALARY - APPOINTED OFFICIAL	90,000.04	90,000.04	90,576.97	95,000.10	95,000.00	95,000.00
61-402.000 SALARY - PART TIME	3,495.00	3,495.00	3,495.00	0.00	0.00	0.00
61-430.000 MEDICAL WITNESS FEE	12,561.53	10,948.50	4,889.46	3,500.00	10,000.00	10,000.00
61-431.016 ASSISTANT PUBLIC DEFENDERS	39,999.96	39,999.96	39,999.96	46,666.76	40,000.00	40,000.00
61-434.000 OFFICE EXPENSE	437.29	473.64	1,234.55	159.50	0.00	0.00
Expenses Total	146,493.82	144,917.14	140,195.94	145,326.36	145,000.00	145,000.00
PUBLIC DEFENDER Dept Total	146,493.82	144,917.14	140,195.94	145,326.36	145,000.00	145,000.00

Budget Worksheet

Fund 01 GENERAL COUNTY FUND
Department 62 PROBATION

FRANKLIN COUNTY

Period Ending Date: November 30, 2017

Account Number Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
Department 62 PROBATION Expenses						
62-400.001 SALARY-REIMB-FRANKLIN COUNTY	86,141.10	4,612.10	32,791.80	74,265.60	36,000.00	75,000.00
Expenses Total	86,141.10	4,612.10	32,791.80	74,265.60	36,000.00	75,000.00
PROBATION Dept Total	86,141.10	4,612.10	32,791.80	74,265.60	36,000.00	75,000.00

Budget Worksheet

Fund 01 GENERAL COUNTY FUND
Department 63 BOARD OF REVIEW

FRANKLIN COUNTY
Period Ending Date: November 30, 2017

Account Number Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
Department 63 BOARD OF REVIEW Expenses						
63-400.000 SALARY-APPOINTED OFFICIALS	13,290.42	13,290.42	12,112.88	14,806.89	13,300.00	13,300.00
Expenses Total	13,290.42	13,290.42	12,112.88	14,806.89	13,300.00	13,300.00
BOARD OF REVIEW Dept Total	13,290.42	13,290.42	12,112.88	14,806.89	13,300.00	13,300.00

Budget Worksheet

Fund 01 GENERAL COUNTY FUND
Department 64 CIRCUIT COURT

FRANKLIN COUNTY
Period Ending Date: November 30, 2017

Account Number Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
Department 64 CIRCUIT COURT						
Expenses						
64-401.004 JUDGES SALARIES & EXPENSE	10,044.89	7,362.11	6,502.34	6,372.50	8,500.00	8,500.00
64-402.001 SALARY-JURORS	8,518.40	10,414.60	27,323.00	4,045.40	9,000.00	9,000.00
64-425.000 PUBLICATION/PRINTING CRT ORDEI	257.85	564.16	759.08	419.00	1,000.00	500.00
64-429.000 CT APPOINTED ATTORNEY FEES	98,018.27	65,912.35	47,527.50	51,051.28	50,000.00	50,000.00
64-431.004 COURT ORDERED TRANSCRIPTS	3,111.20	2,410.55	1,977.00	3,675.28	4,000.00	4,000.00
64-439.002 MEALS-DIETING JURORS	3,865.55	1,825.86	267.34	0.00	4,000.00	2,000.00
64-455.000 OFFICE SUPPLIES	1,902.39	6,627.18	2,099.63	4,106.20	6,000.00	4,000.00
Expenses Total	125,718.55	95,116.81	86,455.89	69,669.66	82,500.00	78,000.00
CIRCUIT COURT Dept Total	125,718.55	95,116.81	86,455.89	69,669.66	82,500.00	78,000.00

Budget Worksheet

Fund 01 GENERAL COUNTY FUND
Department 65 PUBLIC BLDG & GROUNDS

FRANKLIN COUNTY

Period Ending Date: November 30, 2017

Account Number Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
Department 65 PUBLIC BLDG & GROUNDS Expenses						
65-401.003 SALARY-JANITOR(COURT HOUSE)	31,856.00	34,301.10	33,544.35	34,547.24	33,600.00	33,600.00
65-402.000 SALARY-PART TIME/PROB & STA AT	13,326.75	13,392.00	11,965.50	12,754.80	13,500.00	13,500.00
65-410.001 MAINT. BLDG.(COUNTY BUILDING)	0.00	305.94	140.00	115.00	500.00	500.00
65-410.002 MAINT. BLDG.(COURT HOUSE)FILL I	29,043.59	21,317.16	24,729.42	30,135.85	35,000.00	30,000.00
65-410.003 MAINT. BLDG.(COUNTY JAIL)	56,319.99	40,212.81	51,166.42	51,479.99	60,000.00	50,000.00
65-410.004 MAINT. CO. JAIL EQUIPMENT	24,373.88	21,953.66	39,247.12	59,893.73	25,000.00	40,000.00
65-410.005 MAINT -PROBATION/STAES ATTORN	2,438.50	2,846.17	3,201.91	2,151.34	2,000.00	2,000.00
65-420.000 UTILITIES-TELEPHONE	39,166.38	34,250.15	34,236.92	37,034.95	35,000.00	35,000.00
65-421.001 UTILITIES-ELECTRIC	141,778.05	115,234.34	121,311.76	125,311.98	118,000.00	118,000.00
65-421.002 UTILITIES-WATER	29,246.45	25,949.97	26,958.96	28,561.52	28,000.00	28,000.00
65-430.000 OTHER PROF SERV(PEST CONTROL	9,643.46	5,546.46	6,656.24	7,011.52	7,500.00	7,500.00
65-431.017 JANITORIAL SERV JAIL-CONTRACT	6,333.36	7,440.00	8,850.20	10,716.63	10,000.00	10,000.00
65-431.018 JANITOR SER CNTY BLDG-CONTRA	9,075.00	9,075.00	9,900.00	12,337.98	9,900.00	9,900.00
65-433.000 SANITATION GARBAGE PICK UP	6,434.77	7,568.45	8,859.80	11,982.83	7,500.00	7,500.00
65-457.001 OPERATING SUPPLIES(COUNTY BLD	1,997.44	2,109.87	1,884.30	2,062.92	2,500.00	2,500.00
65-457.002 OPERATING SUPPLIES(CT HOUSE)	3,274.70	3,414.20	2,762.99	2,198.68	3,800.00	3,000.00
65-457.003 OPERATING SUPPLIES(CO JAIL)	26,255.97	23,994.20	33,984.42	24,986.97	25,000.00	30,000.00
65-457.005 OPR SUPPLIES - KITCHEN	12,519.09	11,681.35	12,187.89	25,963.84	15,000.00	18,000.00
65-457.007 OPERATING SUPPLIES/PROB-ST AT	2,211.73	135.37	0.00	0.00	2,600.00	2,600.00
Expenses Total	445,295.11	380,728.20	431,588.20	479,247.77	434,400.00	441,600.00
PUBLIC BLDG & GROUNDS Dept Total	445,295.11	380,728.20	431,588.20	479,247.77	434,400.00	441,600.00

Budget Worksheet

Fund 01 GENERAL COUNTY FUND
Department 66 ANIMAL CONTROL

FRANKLIN COUNTY
Period Ending Date: November 30, 2017

Account Number	Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
Department 66 ANIMAL CONTROL Expenses							
66-401.000	SALARIES FULL TIME	47,551.35	53,293.78	61,181.96	62,490.84	63,000.00	62,000.00
66-402.000	SALARY - PART TIME	15,916.61	16,586.65	16,854.77	16,119.85	16,500.00	16,500.00
66-402.006	SALARY - OVERTIME	8,563.76	11,067.19	10,770.69	8,831.34	11,000.00	5,500.00
66-411.000	MAINTENANCE VEHICLES	1,261.56	1,372.44	1,043.43	1,292.95	2,500.00	2,000.00
66-416.000	MAINTENANCE POUND	984.57	2,589.59	2,059.75	1,747.20	2,000.00	2,000.00
66-420.000	TELEPHONE	1,704.01	1,984.12	2,974.90	2,137.97	2,000.00	2,500.00
66-430.000	PROF SERVICES-DR CLARK, OTHER	10,171.03	7,772.72	9,417.92	8,722.24	11,000.00	11,000.00
66-455.000	OFFICE SUPPLIES	382.08	1,518.31	1,050.35	1,341.40	500.00	1,000.00
66-456.000	GASOLINE AND OIL	6,720.65	4,212.06	2,658.49	2,691.58	6,000.00	3,000.00
66-457.000	OPERATING SUPPLIES & EQUIPMEN	4,511.27	4,142.77	3,638.67	4,493.18	5,000.00	5,000.00
66-469.001	UNIFORMS	1,380.37	785.57	1,357.04	1,276.89	1,500.00	1,500.00
66-476.000	MISCELLANEOUS	0.00	0.00	73.24	233.76	0.00	0.00
Expenses Total		99,147.26	105,325.20	113,081.21	111,379.20	121,000.00	112,000.00
ANIMAL CONTROL Dept Total		99,147.26	105,325.20	113,081.21	111,379.20	121,000.00	112,000.00

Budget Worksheet

Fund 01 GENERAL COUNTY FUND
Department 67 EMERGENCY MANAGEMENT AGCY

FRANKLIN COUNTY

Period Ending Date: November 30, 2017

Account Number	Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
Department 67 EMERGENCY MANAGEMENT AGCY							
Expenses							
67-400.000	SALARY-APPOINTED DIRECTOR	32,781.84	35,358.61	35,462.25	36,511.88	35,500.00	35,500.00
67-402.007	DEPUTY DIRECTOR	7,210.06	7,210.06	7,392.07	7,400.12	7,400.00	7,400.00
67-411.000	MAINTENANCE-EQUIPMENT	5,623.33	7,876.55	6,875.01	4,623.10	4,000.00	4,000.00
67-420.000	TELECOMMUNICATIONS	2,848.05	2,363.74	3,148.14	2,322.72	2,000.00	2,000.00
67-425.000	PUBLICATION & PRINTING	558.00	0.00	68.79	120.00	250.00	250.00
67-431.001	COMPUTER SERVICES/SOFTWARE LI	1,210.67	2,452.24	1,773.99	928.39	2,000.00	1,000.00
67-435.000	TRAINING/EDUCATION	1,032.57	835.39	2,618.17	1,238.89	2,500.00	2,000.00
67-455.000	SUPPLIES	155.58	120.00	0.00	620.10	500.00	500.00
67-456.000	FUEL COST	7,283.81	4,262.50	3,382.42	4,589.12	2,500.00	2,500.00
67-475.000	OFFICE SUPPLIES	2,127.58	791.70	1,225.31	1,481.01	1,500.00	1,500.00
67-494.000	EQUIP / SUPPLIES	8,705.17	12,196.76	10,792.32	6,228.92	5,250.00	5,500.00
Expenses Total		69,536.66	73,467.55	72,738.47	66,064.25	63,400.00	62,150.00
EMERGENCY MANAGEMENT AGCY		69,536.66	73,467.55	72,738.47	66,064.25	63,400.00	62,150.00
Dept Total							

Budget Worksheet

Fund 01 GENERAL COUNTY FUND
Department 99 CONTINGENCY

FRANKLIN COUNTY
Period Ending Date: November 30, 2017

Account Number Account Name	2014 Actual	2015 Actual	2016 Actual	2017 Year-to-date Actual	2017 Appropriated Budget	BOARD APPROVAL
Department 99 CONTINGENCY						
Expenses						
99-475.000						
CONTINGENCY						
Expenses Total	1,050.00	1,050.00	4,574.28	9,152.86	20,810.00	5,000.00
CONTINGENCY Dept Total	1,050.00	1,050.00	4,574.28	9,152.86	20,810.00	5,000.00
Revenues Total	7,119,127.18	7,672,175.49	7,224,557.73	6,678,809.21	7,674,050.00	7,286,123.00
Expenses Fund Total	7,533,981.08	7,447,137.87	7,666,589.86	7,393,528.20	7,674,050.00	7,286,123.00
Net (Rev/Exp)	-414,853.90	225,037.62	-442,032.13	-714,718.99	0.00	0.00
Grand Total for Revenues	7,119,127.18	7,672,175.49	7,224,557.73	6,678,809.21	7,674,050.00	7,286,123.00
Grand Total for Expenses	7,533,981.08	7,447,137.87	7,666,589.86	7,393,528.20	7,674,050.00	7,286,123.00
Grand Total Net RevExp	-414,853.90	225,037.62	-442,032.13	-714,718.99	0.00	0.00

Franklin County, Illinois

Fund Balance Policy

Developed for GASB 54

Purpose

The Franklin County Board recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of Franklin County, Illinois and is fiscally advantageous for both the County and the taxpayer. This policy establishes goals and provides guidance concerning the desired level of fund balance maintained by the County to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances.

Definitions

Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund.

GASB Statement 54 distinguishes fund balance classified based on the relative strength of the constraints that control the purposes for which specified amounts can be spent. Beginning with the most restrictive constraints, fund balance amounts will be reported in the following categories:

- 1) **Nonspendable fund balance** – amounts that are not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).
- 2) **Restricted fund balance** – amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants or donations).
- 3) **Committed fund balance** – amounts that can be used only for the specific purposes determined by a formal action of the Franklin County Board. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g., the board's commitment in connection with future construction projects).
- 4) **Assigned fund balance** – amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the Franklin County Board or by a designee to whom the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- 5) **Unassigned fund balance** – includes all amounts not contained in other classifications and is the residual classification of the general fund only. Unassigned amounts are available for any legal purpose.

Policy

The responsibility for designating funds to specific classifications shall be as follows:

Committed Fund Balance – The County Board is Franklin County’s highest level of decision-making authority, and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the County Board.

Assigned Fund Balance – The Franklin County Board has authorized the various department heads as officials authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

Minimum Unassigned Fund Balance

Due to current state of Franklin County’s finances upon adoption of this fund balance policy, and the existence of a deficit fund balance in the General Fund, there is currently no minimum unassigned fund balance. It is the goal of the Franklin County Board to achieve and maintain an unassigned fund balance in the general fund of not less than 10% of General Fund revenues. Reasonable professional opinions agree that creation of a minimum fund balance meeting the goal set forth in this policy could take 5-10 years.

Order of Expenditure of Funds

When multiple categories of fund balance are available for expenditure (e.g., a project is being funded partly by a grant, funds set aside by the Board, and unassigned fund balance), the District will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

Date Approved

Franklin County Finance Chairman-Alan Price

Franklin County Board Chairman-Randall Crocker

Franklin County Treasurer-Keith Jones

Franklin County Policy on Fixed Assets

1. Franklin County will regard fixed assets as capitalized when all of the following criteria are met:
 - a. Assets purchased, built or leased have useful lives of one year or more.
 - b. A vehicle will be considered an asset if the price paid is \$5000 or more.
 - c. Furniture/Office Equipment will be considered an asset if the price paid is \$500 or more.
 - d. Multiple assets whose cost is less than \$500 but the aggregate total is \$500 or more are capitalized.
 - e. The cost of renovating the asset is \$500 or more and prolongs the life of the asset.
 2. The method used to calculate depreciation will be "straight line" and the estimated useful life for fixed asset purchases will be in accord with IRS guidelines. Depreciation expense will be appropriately and accurately calculated and recorded for all fixed assets. The software to be used for this process is Thomson Reuters Fixed Assets CS.
 3. Addition/deletion of fixed assets will be recorded by each department on the attached "Asset Management Tracking Form". The attached form shall be considered part of this policy. **This form should be submitted to the Treasurer's office when a claim to pay the item is submitted.**
 4. Items purchased with Grant Funding shall be entered on the "Asset Management Tracking Form" in area titled Grant Funding Information.
 5. Department heads will be required to approve their department's section of the fixed asset schedule before the county's annual audit. This step is necessary to assure all items on the schedule exist and are in possession of Franklin County.
 6. Franklin County will regard the purchase of software programs as fixed assets subject to the above capitalization policy, and will amortize over an estimated useful life for fixed asset purchases in accordance with IRS guidelines. Costs associated with software maintenance and customer support are considered expenditures and will not be capitalized.
-

Other Considerations:

(1) REPAIR is an expenditure that keeps the property in ordinary efficient operating condition. The cost of the repair does not add to the value or prolong the life of the asset. All repair expenditures are charged to the appropriate department and fund.

(2) IMPROVEMENTS are expenditures for additions, alterations and renovations that appreciably prolong the life of the asset, materially increase its value or adapt it to a different use. Improvements of this nature are capitalized.

(3) INVENTORY ITEMS are not considered fixed assets. For example, rock or salt which is purchased by the County Highway Department would be considered as inventory items but not as fixed assets.

Revised this 21st day of November, 2017.

Randall Crocker, Chairman

Date

Attest:

Greg Woolard, County Clerk

Franklin County Board Policy for the Disposal of Fixed Assets

1. The various Department Heads of Franklin County will, as needs arise, upgrade their equipment. This action will create the situation of having surplus or obsolete equipment, depending on the value, to be sold, transferred to another department, or destroyed. The Department Head shall prepare a list of all such fixed assets recommended for disposal - include their recommendation for the method of disposal, location of temporary storage, and shall submit the list to the Franklin County Board Office. (See Attachment A)
2. The County Board shall be responsible for disposal of assets purchased with funds from the county budget.
3. The County Board shall determine, by majority vote, the method of disposal to be used for the fixed assets listed which may include loaning the equipment to another Franklin County Department, selling it via auction or sealed bid, or outright destruction of the asset.
4. Assets which are to be loaned to another department:
 - a. Loan requests must be in writing and addressed to the Franklin County Board.
 - b. If assets are to be loaned to another department, an inter-agency agreement will be prepared to document the loan. Inventory of this asset will be the responsibility of the receiving department.
5. If assets are to be sold via sealed bid (which must also be in writing and addressed to the Franklin County Board), the following process will be used:
 - a. Notice will be placed on our website at www.franklincountyil.gov and on Facebook at **Franklin County, Illinois Government** listing items to be sold.
 - b. The Franklin County Board has the right to reject any or all bids.
 - c. The bidder submitting the highest bid will be sold the item or items in question. When two or more bidders submit the same bid, then Franklin County residents will be given preference over other bidders. After that, there will be a blind drawing to determine the successful bidder.

ANNUAL ABATEMENT ORDINANCE

ORDINANCE NO. _____

ORDINANCE abating the tax hereto levied for the year 2017 to pay the principal of and interest on \$2,910,000 General Obligation Bonds (Alternate Revenue Source), Series 2012, of The County of Franklin, Illinois.

WHEREAS the County Board (the "*Board*") of The County of Franklin, Illinois (the "*County*"), by an ordinance adopted on the 2nd day of April, 2012 (the "*Ordinance*"), as supplemented by a Notification of Sale, dated April 4, 2012, did provide for the issue of \$2,910,000 General Obligation Bonds (Alternate Revenue Source), Series 2012 (the "*Bonds*"), and the levy of a direct annual tax sufficient to pay the principal of and interest on the Bonds; and

WHEREAS the Board has determined that funds are or will be available to pay all principal of and interest on the Bonds due on December 1, 2018, and June 1, 2019; and

WHEREAS it is necessary and in the best interests of the County that the tax heretofore levied for the year 2017 to pay such principal of and interest on the Bonds be abated;

NOW THEREFORE Be It Ordained by the County Board of The County of Franklin, Illinois, as follows:

Section 1. Abatement of Tax. The tax heretofore levied for the year 2017 in the Ordinance is hereby abated in its entirety. This abatement ordinance does not abate the 2017 bond and interest levy adopted by the county board in its annual levy ordinance scheduled for adoption on November 30, 2017.

Section 2. Filing of Ordinance. Forthwith upon the adoption of this Ordinance, a certified copy hereof shall be filed with the County Clerk of the County, and it shall be the duty of said County Clerk to abate said tax levied for the year 2017 in accordance with the provisions hereof.

Section 3. Effective Date. This Ordinance shall be in full force and effect forthwith upon its passage by the Board.

Adopted on _____, 20__.

Chairman, County Board

ATTEST:

County Clerk

STATE OF ILLINOIS)
) SS
COUNTY OF FRANKLIN)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of Franklin, Illinois (the "*County*"), and as such official I do further certify that on the ____ day of _____, 20__, there was filed in my office a duly certified copy of Ordinance No. _____ entitled:

ORDINANCE abating the tax hereto levied for the year 2017 to pay the principal of and interest on \$2,910,000 General Obligation Bonds (Alternate Revenue Source), Series 2012, of The County of Franklin, Illinois.

(the "*Ordinance*") duly adopted by the County Board of the County on the ____ day of _____, 20__, and that the same has been deposited in the official files and records of my office.

I do further certify that the taxes heretofore levied for the year 2017 for the payment of the County's \$2,910,000 General Obligation Bonds (Alternate Revenue Source), Series 2012, as described in the Ordinance will be abated in their entirety as provided in the Ordinance.

I do further certify that this abatement ordinance does not abate the 2017 bond and interest levy adopted by the county board in its annual levy ordinance schedule for adoption on November 30, 2017.

IN WITNESS WHEREOF I hereunto affix my official signature and the seal of said County this ____ day of _____, 20__.

County Clerk

[SEAL]