



John Gulley, Franklin County Treasurer  
PO Box 967  
100 Public Square  
Benton, IL 62812

Pamela J. Smith - Chief Deputy • Glenda Doyle, Teri Conaway, Amy Sileven - Deputies

FRANKLIN COUNTY FINANCIAL REPORT (CASH BASIS)  
4<sup>th</sup> Quarter FY 2015 (Sept, Oct, Nov)

I. GENERAL COUNTY REVENUE

Our fiscal year ended on November 30. Our revenues were mixed, with some items coming in higher than projected, and others coming in lower.

- Due to the timing of our tax sale, we were able to advance the corporate portion of the 3<sup>rd</sup> distribution of 2014 payable 2015 real estate taxes to the county in FY2015. This helped the cash position of the county this fiscal year. However, it is important to remember that this is revenue that won't be received in FY2016 as a result.
- Our sales tax receipts did not meet budgeted expectations.
- The state's attorney salary reimbursements (as well as those for the public defender and supervisor of assessments) are being held as a result of the state budget impasse.
- Some major revenue items came in higher than expected.

Major revenue items (\$100,000 in budgeted revenue or greater)				
Item	YTD Rec'd	2014 YTD	Budgeted Amount	% Received
Real Estate Taxes	\$ 1,204,709.79	\$ 1,015,011.23	\$ 1,072,400.00	112.34%
<b>Sales Tax</b>	<b>\$ 201,424.46</b>	<b>\$ 212,214.31</b>	<b>\$ 219,000.00</b>	<b>91.97%</b>
<b>Supplemental Sales Tax</b>	<b>\$ 718,947.39</b>	<b>\$ 756,746.97</b>	<b>\$ 760,000.00</b>	<b>94.60%</b>
<b>State Income Tax</b>	<b>\$ 1,323,690.58</b>	<b>\$ 1,236,705.02</b>	<b>\$ 1,350,000.00</b>	<b>98.05%</b>
Personal Property Repl Tax	\$ 254,027.88	\$ 239,322.98	\$ 245,000.00	103.68%
<b>State's Attorney Salary Reimb</b>	<b>\$ 84,394.94</b>	<b>\$ 147,035.29</b>	<b>\$ 144,000.00</b>	<b>58.61%</b>
TVA Payment in Lieu of Tax	\$ 135,676.16	\$ 117,367.03	\$ 125,000.00	108.54%
<b>Coal Mine Payment in Lieu of Tax Use Tax</b>	<b>\$ 336,291.65</b>	<b>\$ 203,034.04</b>	<b>\$ 350,000.00</b>	<b>96.08%</b>
<b>Use Tax</b>	<b>\$ 203,737.88</b>	<b>\$ 235,071.27</b>	<b>\$ 230,000.00</b>	<b>88.58%</b>
911 Salary Reimbursement	\$ 168,767.56	\$ 139,231.84	\$ 150,000.00	112.51%
Dispatcher - City of Benton	\$ 119,791.63	\$ 105,961.06	\$ 110,000.00	108.90%
County Clerk Fees	\$ 325,757.79	\$ 303,701.58	\$ 300,000.00	108.59%
<b>Circuit Clerk Fees</b>	<b>\$ 315,294.88</b>	<b>\$ 304,117.20</b>	<b>\$ 334,000.00</b>	<b>94.40%</b>
Sheriff Fees	\$ 245,966.63	\$ 212,001.77	\$ 209,000.00	117.69%
<b>Circuit Court Fines</b>	<b>\$ 501,904.89</b>	<b>\$ 468,689.14</b>	<b>\$ 506,000.00</b>	<b>99.19%</b>
Miscellaneous	\$ 459,027.77	\$ 468,598.39	\$ 310,000.00	148.07%
<b>TOTAL (major items only)</b>	<b>\$ 6,599,411.88</b>	<b>\$ 6,164,809.12</b>	<b>\$ 6,414,400.00</b>	<b>102.88%</b>

*The information in this report is subject to change until the final, reconciled budget report is printed and the month is closed-out.*

## II. GENERAL COUNTY DISBURSEMENTS

Nearly every department exceeded their budget. This is mainly due to (1) payment of back pay as a result of contract settlements, and (2) budgeting for employee attrition that did not happen. The FY2015 budget assumed a lower headcount in each general fund department. In nearly every department, the employee headcount remains the same, or employee departures occurred too late in the fiscal year to substantially impact the bottom line.

In spite of this, I am optimistic that our general county revenues will exceed expenditures once we have completed our year-end transfers and final reconciliation.

<b>Expenditures by department through 11/30</b>			
<b>Department</b>	<b>Expenditures</b>	<b>Budget</b>	<b>% Spent</b>
General County	\$ 1,684,480.85	\$ 1,799,144.00	93.63%
County Board	\$ 108,086.35	\$ 125,120.00	86.39%
<b>County Clerk</b>	<b>\$ 302,958.84</b>	<b>\$ 255,703.00</b>	<b>118.48%</b>
<b>Treasurer</b>	<b>\$ 203,010.08</b>	<b>\$ 175,203.00</b>	<b>115.87%</b>
<b>Circuit Clerk</b>	<b>\$ 231,803.25</b>	<b>\$ 216,403.00</b>	<b>107.12%</b>
<b>Sheriff</b>	<b>\$ 2,926,064.12</b>	<b>\$ 2,804,146.00</b>	<b>104.35%</b>
<b>Coroner</b>	<b>\$ 177,915.05</b>	<b>\$ 141,000.00</b>	<b>126.18%</b>
<b>Superintendent of Schools</b>	<b>\$ 72,784.92</b>	<b>\$ 72,785.00</b>	<b>100.00%</b>
<b>State's Attorney</b>	<b>\$ 542,111.59</b>	<b>\$ 510,090.00</b>	<b>106.28%</b>
<b>Supervisor of Assessments</b>	<b>\$ 164,659.32</b>	<b>\$ 155,203.00</b>	<b>106.09%</b>
Election	\$ 152,314.06	\$ 175,200.00	86.94%
<b>Public Defender</b>	<b>\$ 144,917.14</b>	<b>\$ 144,495.00</b>	<b>100.29%</b>
Probation	\$ 4,612.10	\$ -	0.00%
Board of Review	\$ 13,290.42	\$ 13,300.00	99.93%
Circuit Court	\$ 94,314.81	\$ 98,200.00	96.04%
Public Bldg & Grounds	\$ 380,728.20	\$ 481,550.00	79.06%
Animal Control	\$ 105,274.80	\$ 107,800.00	97.66%
<b>Emergency Management</b>	<b>\$ 73,078.75</b>	<b>\$ 68,260.00</b>	<b>107.06%</b>
Contingency	\$ 1,050.00	\$ 92,688.00	1.13%
<b>TOTAL</b>	<b>\$ 7,383,454.65</b>	<b>\$ 7,436,290.00</b>	<b>99.29%</b>

*The information in this report is subject to change until the final, reconciled budget report is printed and the month is closed-out.*

### III. FUND BALANCES

General County Fund (01) Month-to-date Cash Basis	
9/1/15 Beginning Balance	\$ (464,880.64)
4th Qtr Receipts	\$ 2,411,830.76
4th Qtr Disbursements	\$ 2,278,750.92
11/30/15 Balance	\$ (331,800.80)

Common Account (including Gen. Co. Fund) Cash Basis	
9/1/15 Balance	\$ 1,543,160.60
4th Qtr Receipts	\$ 3,917,549.12
4th Qtr Disbursements	\$ 3,753,261.96
11/30/15 Balance	\$ 1,707,447.76

Detention Center Fund (62) Cash Basis	
9/1/15 Balance	\$ 902,628.29
4th Qtr Receipts	\$ 319,351.65
4th Qtr Disbursements*	\$ 521,695.00
11/30/15 Balance*	\$ 700,284.94

\*In FY2015, Franklin County paid \$80,309.95 to house our juveniles at the detention center. During our year-end closing, we will transfer \$80,309.95 from the juvenile detention center fund to the general county fund. This will increase the detention center's 4<sup>th</sup> quarter disbursements to \$602,004.95, and reduce their 11/30/15 fund balance to \$619,974.99.

*The information in this report is subject to change until the final, reconciled budget report is printed and the month is closed-out.*