



**JOHN GULLEY, FRANKLIN COUNTY TREASURER**

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100 PUBLIC SQUARE  
BENTON, IL 62812

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**FRANKLIN COUNTY FINANCIAL REPORT (CASH BASIS)**  
FY 2013 – Ending November 30, 2013

**I. GENERAL COUNTY REVENUE**

Overall, FY 2013 was a good year for the Franklin County General Fund. While we did not meet our budgeted revenue targets, we came in under budget on our expenses. In short, we spent \$12,632.30 less than we took in. This represents three straight years of surplus in the General Fund. However, our General Fund balance remains low, and is far short of where it should be. Franklin County does not have a policy governing the level of unrestricted fund balance in the General Fund. The Government Finance Officers Association (GFOA) recommends that general purpose governments maintain an unrestricted fund balance sufficient to cover at least two months of operating expenditures. In the case of Franklin County, this would require us to maintain a General Fund balance of approximately \$1.26 million.

<b>FY 2014 major revenue items (\$100,000 in budgeted revenue or greater)</b>				
<b>Item</b>	<b>YTD Rec'd</b>	<b>Budgeted Amount</b>	<b>% Received</b>	
Real Estate Taxes	\$ 1,042,840.99	\$ 1,039,750.00	100.30%	
Sales Tax	\$ 239,819.72	\$ 250,000.00	95.93%	
Supplemental Sales Tax	\$ 771,413.61	\$ 780,000.00	98.90%	
Federal Prisoners	\$ 169,480.00	\$ 120,000.00	141.23%	
State Income Tax	\$ 1,290,406.41	\$ 1,180,070.00	109.35%	
Personal Property Repl Tax	\$ 231,218.70	\$ 222,000.00	104.15%	
State's Attorney Salary Reimb	\$ 156,733.46	\$ 144,000.00	108.84%	
TVA Payment in Lieu of Tax	\$ 132,725.61	\$ 172,000.00	77.17%	
Coal Mine Payment in Lieu of Tax	\$ 201,425.00	\$ 206,000.00	97.78%	
Use Tax	\$ 213,635.15	\$ 193,000.00	110.69%	
911 Salary Reimbursement	\$ 137,460.59	\$ 156,000.00	88.12%	
Dispatcher - City of Benton	\$ 125,417.21	\$ 110,000.00	114.02%	
County Clerk Fees	\$ 367,059.21	\$ 342,000.00	107.33%	
Circuit Clerk Fees	\$ 325,056.76	\$ 359,000.00	90.55%	
Sheriff Fees	\$ 206,057.56	\$ 196,000.00	105.13%	
Circuit Court Fines	\$ 547,497.41	\$ 661,000.00	82.83%	
Mineral, Oil, Gas Leases	\$ -	\$ 450,000.00	0.00%	
Flood Control	\$ 85,848.35	\$ 117,000.00	73.37%	
Miscellaneous	\$ 460,294.16	\$ 210,000.00	219.19%	

## II. GENERAL COUNTY EXPENDITURES

<b>FY 2013 expenditures by department</b>			
<b>Department</b>	<b>Expenditures</b>	<b>Budget</b>	<b>% Spent</b>
General County**	\$ 2,031,130.84	\$ 1,949,734.00	104.17%
County Board	\$ 120,580.09	\$ 121,220.00	99.47%
County Clerk	\$ 272,386.43	\$ 295,353.00	92.22%
Treasurer	\$ 195,194.88	\$ 199,953.00	97.62%
Circuit Clerk	\$ 232,766.51	\$ 250,653.00	92.86%
Sheriff	\$ 2,669,817.32	\$ 2,667,396.00	100.09%
Coroner**	\$ 142,854.00	\$ 143,300.00	99.69%
Superintendent of Schools	\$ 72,703.37	\$ 72,785.00	99.89%
State's Attorney	\$ 513,021.62	\$ 525,910.00	97.55%
Supervisor of Assessments	\$ 167,473.07	\$ 176,543.00	94.86%
Election	\$ 148,915.89	\$ 175,568.00	84.82%
Public Defender	\$ 143,719.46	\$ 155,995.00	92.13%
Probation	\$ 84,137.30	\$ 93,000.00	90.47%
Board of Review	\$ 12,816.63	\$ 13,300.00	96.37%
Circuit Court**	\$ 86,150.70	\$ 88,700.00	97.13%
Public Bldg & Grounds	\$ 430,564.26	\$ 546,000.00	78.86%
Animal Control**	\$ 98,064.43	\$ 103,200.00	95.02%
Emergency Management	\$ 68,058.33	\$ 69,010.00	98.62%
Contingency	\$ 12,151.65	\$ 50,000.00	24.30%
<b>TOTAL</b>	<b>\$ 7,502,506.78</b>	<b>\$ 7,697,620.00</b>	<b>97.47%</b>

\*\*General County, Coroner, Circuit Court, and Animal Control budgets were amended in order to prevent them from going over budget. Budgetary authority was transferred from Public Building and Grounds to cover the overage.

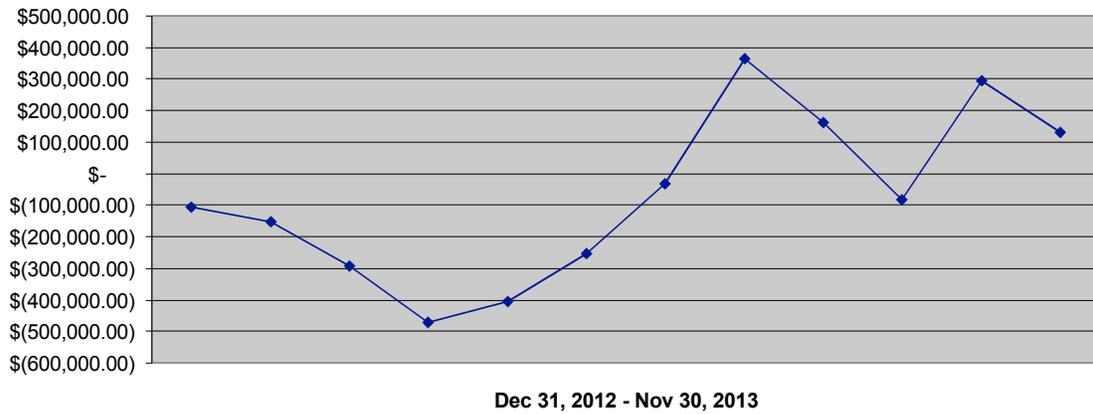
## III. FUND BALANCES

<b>General County Fund (01) Month-to-date Cash Basis</b>	
11/1/13 Beginning Balance	\$ 294,658.74
November Revenues	\$ 1,246,131.99
November Expenditures	\$ 1,409,810.94
11/31/13 Balance	\$ 130,979.79

**General County Fund (01) Year-to-date  
Cash Basis**

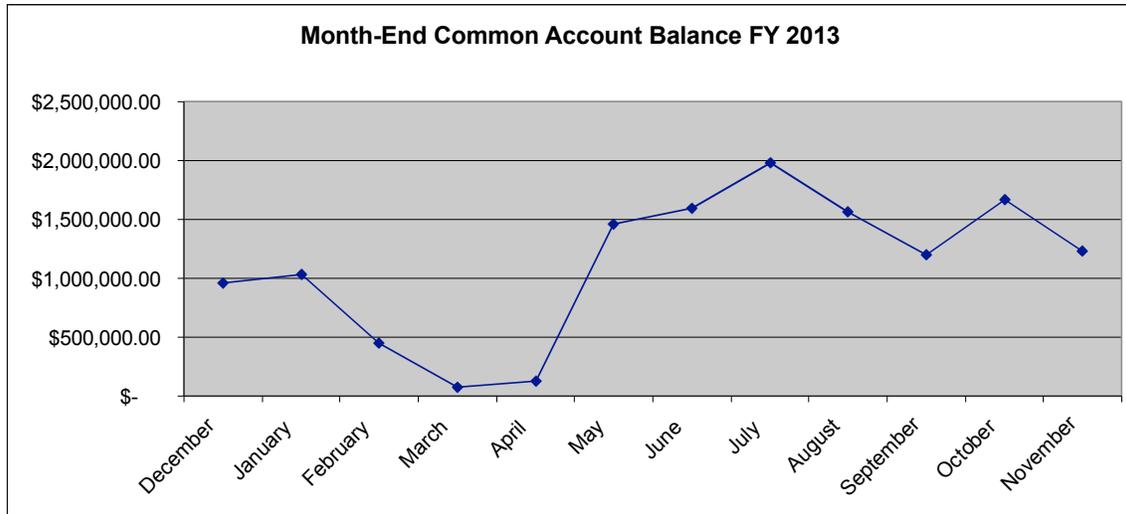
12/1/12 Beginning Balance	\$	118,346.79
FY 2013 Revenues	\$	7,515,139.08
FY 2013 Expenditures	\$	7,502,506.78
11/31/13 Balance	\$	130,979.09

**General County Fund Month-End Balance**



**Common Account (including Gen. Co. Fund)  
Cash Basis**

11/1 Balance	\$	1,664,684.31
November Revenues	\$	1,709,872.39
November Expenditures	\$	2,145,692.92
11/30 Balance	\$	1,228,863.78



Detention Center Fund (62)	
Cash Basis	
11/1 Balance	\$ 125,829.34
October Revenues	\$ 100,074.73
October Expenditures	\$ 251,722.49
11/30 Balance	\$ (25,818.42)

#### IV. AREAS OF CONCERN GOING FORWARD

- a. The county should continue to strive to build its General Fund balance to a level consistent with GFOA recommendations.
- b. The Insurance Fund (12) remains consistently in the red. The year-end balance in the fund was (\$98,217.71). The fund has not ended a month in the black since 2005.
- c. The county has not completely retired the debt for the new Animal Control Facility that was constructed following the fire. We owe a balance of \$52,286.12 on the building.