

FRANKLIN COUNTY, KANSAS



2010 ANNUAL BUDGET

FRANKLIN COUNTY ADMINISTRATION
1428 SOUTH MAIN, SUITE 2
OTTAWA, KANSAS 66067
(785) 229-3485



BOARD OF FRANKLIN COUNTY COMMISSIONERS

John E. Taylor, Chairman, 2nd District

Karen S. Farrell, 1st District
David J. Hood, 3rd District

Donald C. Hay, 4th District
Donald R. Stottlemire, 5th District



Lisa J. Johnson
County Administrator/ Counselor
Franklin County, Kansas
1428 S. Main, Suite 2
Ottawa, KS 66067
(785) 229-3485

August 17, 2009

Dear Commissioners:

The budget process began in January this year when the Commission first discussed the schedule for the upcoming 2010 budget preparation and the goals and expectations for the 2010 Budget. The Commission recognized that this was going to be a particularly difficult budget year given the cuts from the State of Kansas and the revenue shortfalls due to the economic downturn. The Commission placed the emphasis for the 2010 Budget and in balancing the 2009 Budget on making the changes necessary to balance the budgets without adversely affecting essential County services and by avoiding the necessity of staff layoffs or furloughs.

There were several challenges that had to be met in order to accomplish these goals. The first was to address the revenue shortfalls in the 2009 operating budget. County Department Heads were instructed to cut three to five percent (3-5%) from their 2009 Operating Budgets. To support these reductions there was a countywide hiring freeze for non-emergency personnel, a delay in capital expenditures and a freeze on all discretionary spending from operating funds.

It is projected, based on revenues year-to-date that the County has lost approximately one-million dollars (\$1,000,000) of revenue that was projected in the 2009 Budget. The majority of this revenue was from the County General Fund. This loss came from a variety of sources including a decrease in interest on investments, an increased delinquency rates for tax collection, a loss of the machinery and equipment payment from the State, a State reduction in the gas tax paid to the County, an overall reduction in fees collected from building and sanitation permits, and a decrease in mortgage registration fees and law enforcement contracts for the School Resource Officer positions. In addition to these losses there was an overall loss of valuation for the County in 2009 which is the basis for Ad Valorem taxes which are the source of nearly sixty percent (60%) of the County's Revenue. These losses are projected to continue into the 2010 budget year and it is anticipated that they will be compounded by an estimated two to four percent (2-4%) loss in valuation in 2010.

The 2010 Budget decreases expenditures in almost every department and budget. The majority of the County departments are funded from the General Fund. This includes core statutory County functions such as the Sheriff's Office, the County Attorney's Office, the County Clerk, the County Treasurer, the Register of Deeds, Juvenile Detention, the County Commission, the County Court functions and the internal support departments for the County. The reductions to these budgets were possible due to a reduction in part time and seasonal help from the 2010 Operating Budgets, a reduction in capital expenditures and a reduction in reserve funding for the 2010 budgets and utilization of reserve funds for capital expenditures rather than the utilization of operating funds. In addition, there were positions that were cut due to staffing and technological changes approved by the Commission. Overall, the 2010 General Fund operating budget has been reduced by nearly eight-hundred thousand (\$800,000) from the 2009 budget.

| 2009-2010 GENERAL FUND EXPENDITURES | | | |
|-------------------------------------|--------------|---------------|-------------|
| DEPARTMENT | 2009 BUDGET | 2010 PROPOSED | \$ VARIANCE |
| COUNTY COMMISSION | \$ 597,109 | \$ 535,800 | -\$61,309 |
| COUNTY CLERK | \$ 141,456 | \$ 144,275 | \$2,819 |
| COUNTY TREASURER | \$ 190,484 | \$ 168,370 | -\$22,114 |
| COUNTY ATTORNEY | \$ 474,419 | \$ 451,280 | -\$23,138 |
| REGISTER OF DEEDS | \$ 132,220 | \$ 122,024 | -\$10,196 |
| SHERIFF | 1,707,127 | 1,655,829 | -\$51,298 |
| DISTRICT COURT | \$ 267,894 | \$ 270,251 | \$2,357 |
| BUILDING & GROUNDS | \$ 441,076 | \$ 382,835 | -\$58,241 |
| EMERGENCY MANAGEMENT | \$ 130,293 | \$ 135,931 | \$5,638 |
| COUNTY JAIL | \$ 999,296 | \$ 895,472 | -\$103,824 |
| PLANNING & BUILDING | \$ 179,651 | \$ 168,999 | -\$10,652 |
| CAPITAL OUTLAY | \$ 400,000 | \$ 200,000 | -\$200,000 |
| VERMONT ROAD | \$ 168,200 | \$ -0- | -\$168,200 |
| DISTRICT WIDE COURT | \$ 34,457 | \$ 34,595 | \$138 |
| ECONOMIC DEVELOPMENT | \$ 48,000 | \$ 45,000 | -\$3,000 |
| ADMINISTRATION | \$ 238,886 | \$ 210,494 | -\$28,392 |
| STORAGE FACILITY | \$ 15,000 | \$ 11,900 | -\$3,100 |
| EMERGENCY 911 | \$ 529,517 | \$ 543,856 | \$14,339 |
| INFORMATION TECHNOLOGY | \$ 223,457 | \$ 198,392 | -\$25,065 |
| TECHNOLOGY SERVICES | \$ 260,919 | \$ 247,384 | -\$13,535 |
| ENVIRONMENTAL HEALTH | \$ 84,806 | \$ 83,659 | -\$1,147 |
| JUVENILE DETENTION | \$ 617,859 | \$ 585,872 | -\$31,987 |
| GENERAL FUND TOTALS | \$ 7,882,126 | \$ 7,092,218 | -\$789,908 |

The second largest fund in the 2010 Operating Budget is the Road and Bridge budget. It was also reduced from 2009 to 2010 by nearly five-hundred thousand dollars (\$500,000). These reductions were the result of the implementation of a countywide hiring freeze resulting in vacant positions, the elimination of part-time and seasonal staff, a delay in capital expenditures and a reduction in the budgeting of reserve funds. The Commission provided for the continuation of the countywide chip seal program that will allow for a

chip seal of approximately forty-two (42) miles of paved roads in 2010. This is a continuation of a five (5) year chip seal rotation to maintain and preserve the County's investment in its paved roads for the current and future residents of Franklin County.

| 2009-2010 ROAD & BRIDGE EXPENDITURES | | | |
|--------------------------------------|---------------------|---------------------|--------------------|
| FUND | BUDGETED 2009 | PROPOSED 2010 | \$ Variance |
| PERSONAL SERVICES | \$ 1,060,347 | \$ 1,030,418 | \$ 29,929 |
| CONTRACTUAL SERVICES | \$ 1,575,020 | \$ 1,328,020 | - \$ 247,000 |
| COMMODITIES/SUPPLIES | \$ 2,375,500 | \$ 2,283,380 | - \$ 92,120 |
| DEBT SERVICE | \$ 37,960 | \$ 168,200 | \$ 222,360 |
| CAPITAL OUTLAY | \$ 453,805 | \$ 312,370 | - \$ 141,435 |
| TRANSFERS | \$ 217,000 | \$ 167,000 | - \$ 50,000 |
| REIMBURSEMENTS | \$ (251,350) | \$ (250,000) | - \$ 1,350 |
| ROAD & BRIDGE TOTALS | \$ 5,468,282 | \$ 5,039,388 | \$ -478,894 |

The Franklin County Emergency Medical Services (EMS) Department has been recognized throughout the state for its high standards of excellence at both a departmental and management level. In the 2008 Budget the Commission adopted a five (5) year replacement schedule to replace a significantly used and aged fleet of ambulances. The 2010 Budget continues this rotation schedule by providing for the replacement of an ambulance. The ambulances that are being purchased have a re-mountable box that can be removed and placed on future ambulances reducing the replacement cost by approximately thirty-thousand dollars (\$30,000) a unit.

The greatest challenge that the Commission addressed in the 2010 Budget was the future of the Franklin County Employee Benefit Budget. In both the 2008 and 2009 budget processes the Commission recognized that this was a budget that was rapidly increasing due to an increase in the County's claims experience and rising cost of health care. Entering the 2010 budget process the Commission was advised by Blue Cross Blue Shield to project for a thirty-two percent (32%) increase in their 2010 premiums. Recognizing that this was an unsustainable increase for both the County's Budget and the tax payers, the Commission considered various options. Options that were considered included plan modifications, health savings accounts, various other providers and other group plans including the State of Kansas Health Plan. Ultimately, the Commission opted to join the State of Kansas Health Plan for the 2010 budget year. This decision

allows the County to continue to provide comprehensive health coverage to County employees at a comparable cost, while reducing the Employee Benefit Budget and the overall cost to the taxpayers. It is projected the initial savings to the County in the 2010 Budget will be at least four-hundred thousand dollars (\$400,000).

There are a number of Outside Agencies funded by the 2010 Budget that are also important to the citizens of Franklin County. The Commission met with each agency to evaluate the budget requests and the continued funding in the 2010 Budget for these agencies that include Services for the Elderly, the Historical Society, the Elizabeth Layton Center, COF, the Extension Council, the Conservation District and the Bea Martin Peck Animal Shelter. While there were reductions in the majority of these budget allocations, each agency received continued funding in the 2010 Budget.

Overall, the levy for the 2010 budget is 57.277 mills. This is a .546 increase from the 2009 levy of 56.731 mills. The amount of dollars levied for the 2010 Budget is \$11,914,652 which is a decrease of \$118,096 from the 2009 Budget. The increase in mills for a smaller return is due to the loss in valuation from 2009 to 2010. Overall, the increase to the County mill rate is approximately a one percent (1%) increase to fund the 2010 Budget. The budget, as adopted for 2010 provides for the continuation of essential County services while maintaining the necessary staff to provide those services consistent with the goals established by the Commission at the beginning of the budget process.

Thank you for the opportunity to assist in this process and I look forward to being of future assistance.

Very truly yours,

Lisa J. Johnson
County Administrator/Counselor

TABLE OF CONTENTS

I. BUDGET SUMMARIES

| | |
|--|----|
| CHART OF ACCOUNTS | 3 |
| BUDGET OVERVIEW | 5 |
| WHERE THE AD VALOREM TAX GOES (CHART) | 6 |
| SUMMARY OF BUDGET REVENUES (CHART) | 7 |
| SUMMARY OF BUDGET REVENUES 3 YEAR COMPARISON (CHART) | 7a |
| SUMMARY OF ACCOUNTS | 8 |

II. GENERAL FUND BUDGETS

| | |
|--|----|
| SUMMARY OF GENERAL FUND REVENUES | 9 |
| SUMMARY OF GENERAL FUND REVENUES (CHART) | 10 |
| SUMMARY OF GENERAL FUND EXPENDITURES | 11 |
| SUMMARY OF GENERAL FUND EXPENDITURES (CHART) | 12 |

| FUND | GENERAL FUND | |
|------|---------------------------|----|
| 501 | COUNTY COMMISSION | 13 |
| 502 | COUNTY CLERK | 16 |
| 503 | COUNTY TREASURER | 19 |
| 504 | COUNTY ATTORNEY | 22 |
| 505 | REGISTER OF DEEDS | 25 |
| 506 | SHERIFF | 28 |
| 507 | DISTRICT COURT | 31 |
| 508 | COUNTY BUILDING & GROUNDS | 34 |
| 509 | EMERGENCY MANAGEMENT | 37 |
| 510 | COUNTY JAIL | 40 |
| 512 | PLANNING & BUILDING | 43 |
| 513 | CAPITAL OUTLAY | 46 |
| 514 | VERMONT ROAD | 49 |
| 515 | DISTRICT WIDE COURT | 52 |
| 517 | ECONOMIC DEVELOPMENT | 55 |
| 519 | ADMINISTRATION | 58 |
| 520 | CHIP PROGRAM | 61 |
| 540 | STORAGE FUND | 64 |
| 566 | EMERGENCY 911 | 67 |
| 567 | INFORMATION TECHNOLOGY | 70 |
| 568 | TECHNOLOGY SERVICES | 73 |
| 570 | ENVIRONMENTAL HEALTH | 76 |
| 595 | JUVENILE DETENTION | 79 |

III. PUBLIC WORKS

| | | |
|-----|-----------------------|----|
| 102 | ROAD & BRIDGE | 82 |
| 130 | SPECIAL ROAD & BRIDGE | 87 |

IV. OTHER COUNTY OPERATING BUDGETS

| | | |
|-----|-------------------|-----|
| 152 | AMBULANCE | 91 |
| 116 | APPRAISAL | 95 |
| 304 | BOND & INTEREST | 99 |
| 150 | COUNTY BUILDING | 103 |
| 114 | ELECTION | 107 |
| 106 | EMPLOYEE BENEFIT | 111 |
| 108 | HEALTH DEPARTMENT | 115 |
| 122 | NOXIOUS WEED | 119 |
| 402 | SOLID WASTE | 123 |
| 502 | MOTOR VEHICLE | 127 |
| 134 | SPECIAL LIABILITY | 131 |

| | | |
|------------|--|-----|
| V. | MISCELLANEOUS TAX SUPPORTED FUNDS | |
| 142 | CONSERVATION DISTRICT | 135 |
| 148 | SERVICES FOR THE ELDERLY | 139 |
| 140 | EXTENSION COUNCIL | 143 |
| 144 | FAIR PREMIUM | 147 |
| 146 | FAIR BUILDING | 151 |
| 156 | HISTORICAL SOCIETY | 155 |
| 110 | MENTAL HEALTH | 159 |
| 126 | DEVELOPMENTAL DISABILITIES | 163 |
| VI. | NON-TAX FUNDS | |
| 524 | OFFICE ANNEX FUND | 167 |
| 534 | CENTROPOLIS SEWER DISTRICT FUND | 171 |
| 153 | AMBULANCE CAPITAL OUTLAY FUND | 175 |
| 405 | COUNTRY ESTATES BENEFIT FUND | 176 |
| 517 | COUNTY EQUIPMENT RESERVE | 177 |
| 518 | EMERGENCY PHONE EQUIPMENT FUND | 178 |
| 566 | WIRELESS PHONE EQUIPMENT FUND | 179 |
| 109 | HEALTH CAPITAL OUTLAY FUND | 180 |
| 123 | NOXIOUS WEED CAPITAL OUTLAY FUND | 181 |
| 135 | RISK MANAGEMENT FUND | 182 |
| 104 | CHIP RESERVE FUND | 183 |
| 988 | SOLID WASTE CAPITAL OUTLAY FUND | 184 |
| 138 | SPECIAL ALCOHOL FUND | 185 |
| 520 | SPECIAL CAPITAL IMPROVEMENT FUND | 186 |
| 103 | SPECIAL MACHINERY FUND | 187 |
| 136 | SPECIAL PARKS & RECREATION FUND | 188 |
| 128 | TOURISM & CONVENTION PROMOTION FUND | 189 |
| 515 | EMPLOYEE BENEFIT TRUST FUND | 190 |
| 529 | COUNTYWIDE PHONE SYSTEM FUND | 191 |
| 504 | PROSECUTOR TRAINING FUND | 192 |
| 536 | REGISTER OF DEEDS TECHNOLOGY FUND | 193 |
| 160 | LAW ENFORCEMENT TRUST FUND | 194 |
| 117 | APPRAISAL CAPITAL OUTLAY FUND | 195 |
| 307 | HOSPITAL SALES TAX FUND | 196 |

FRANKLIN COUNTY CHART OF ACCOUNTS

| Budget Line No. | Operating Budget Lines | Budget Line No. | Operating Budget Lines |
|--------------------|-----------------------------|--------------------|-----------------------------------|
| 100 | Personal Services | 300 | Commodities & Supplies |
| 101 | Full Time Salaries | 301 | Office Supplies |
| 102 | Part Time Salaries | 302 | Forms |
| 103 | Overtime | 303 | Office Equipment |
| 106 | Longevity Pay | 304 | Training Materials & Books |
| 107 | Performance Increase | 305 | Custodial Supplies |
| 107 | Cost of Living Adjustment | 306 | Safety Equipment |
| 110 | KPERS | 307 | Clothing & Personal Equipment |
| 111 | FICA | 308 | Ammunition |
| 112 | Health Insurance | 309 | Jail Supplies |
| 113 | Dental Insurance | 311 | Laundry/Cleaning Supplies |
| 114 | Vision Insurance | 312 | Food |
| 115 | Life Insurance | 315 | Vehicle & Equipment Parts |
| 116 | KP&F | 316 | Election Supplies |
| 117 | Worker's Compensation | 320 | Computer Parts |
| 118 | Unemployment Insurance | 321 | Printer/Copier/Fax Consumables |
| 119 | Uniform/Equipment Allowance | 322 | Printer/Copier Paper |
| 120 | Vehicle Allowance | 323 | Infrastructure Build |
| 192 | Wellness Program | 325 | Medical Equipment |
| 193 | Employee Assistance Program | 326 | Medical Supplies |
| 194 | Flexible Spending Account | 327 | Vaccines/Medicines |
| 199 | Other Personal Services | 330 | Construction Supplies & Materials |
| 200 | Contractual Services | 331 | Paint/Beads |
| 201 | Travel | 332 | Fencing Materials |
| 202 | Training & Education | 333 | Concrete |
| 203 | Educational Reimbursement | 334 | Rebar/Reinforcement |
| 204 | Postage | 335 | Ice Control Materials |
| 205 | Telephone/Pager | 336 | Rock |
| 206 | Dues & Memberships | 337 | Hot Mix |
| 207 | Legal Publications | 338 | Cold Mix |
| 208 | Advertisement | 339 | Signs |
| 209 | Professional Services | 340 | Hand Tools |
| 210 | Books & Publications | 341 | Repair Parts |
| 211 | Equipment Rental | 342 | Shop Supplies |
| 212 | Building Rent | 343 | Chemicals |
| 213 | Jail Space Rental | 344 | Propane |
| 214 | Utilities | 345 | Motor Fuel |
| 215 | Gas Service | 3451 | Diesel |
| 216 | Electric Service | 346 | Oil & Lubricants |
| 217 | Cable/Internet Service | 347 | Tires |
| 218 | Pest Control Service | 348 | Items Purchased for Resale |
| 219 | Property Tax | 349 | Steel Beams |
| 220 | General Liability Insurance | 350 | Bailing Supplies |
| | | 351 | Culverts/Drainage Pipes |

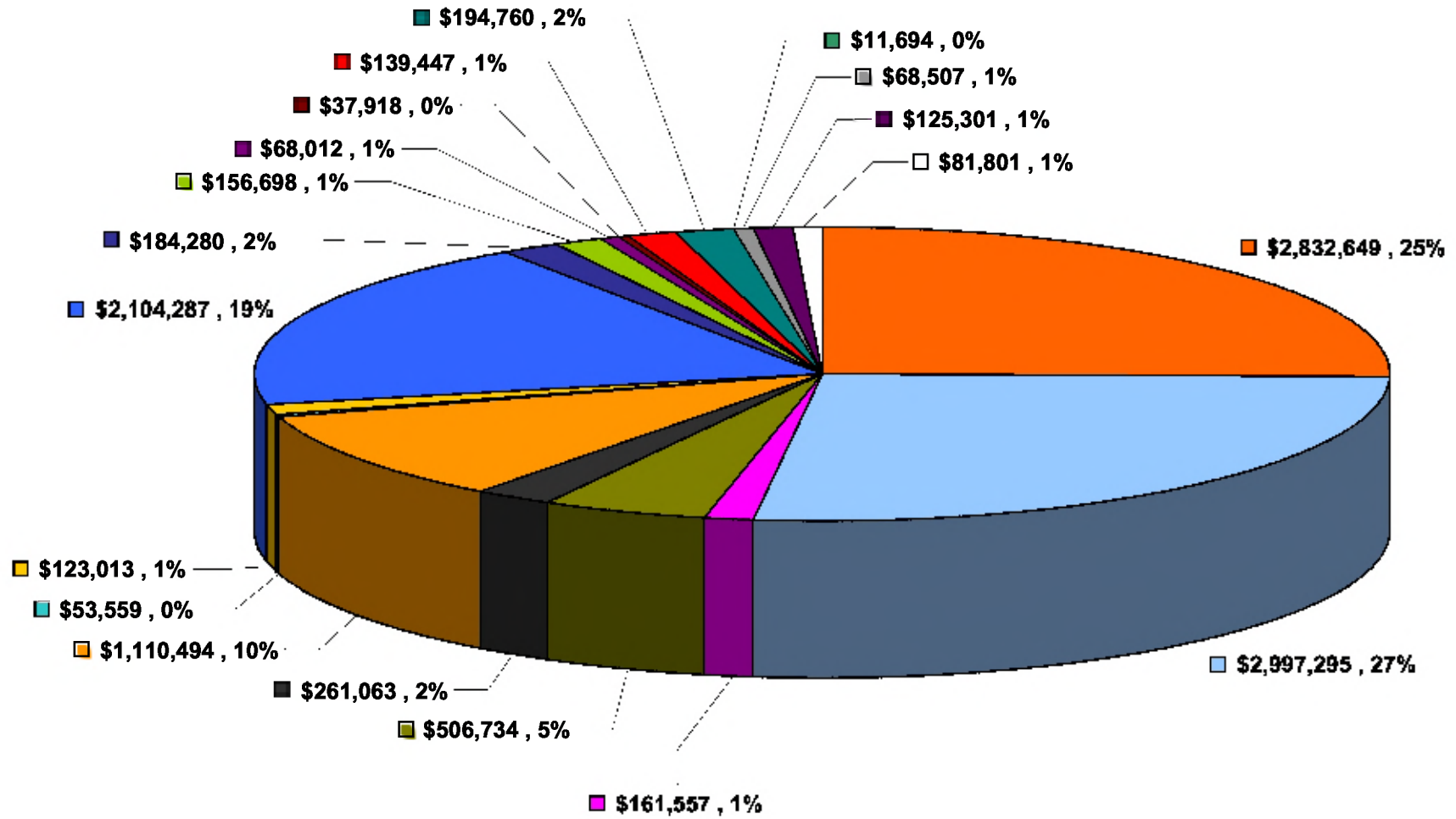
FRANKLIN COUNTY CHART OF ACCOUNTS

| Budget Line No. | Operating Budget Lines | Budget Line No. | Operating Budget Lines |
|--------------------|------------------------------------|--------------------|------------------------------|
| 221 | Property & Causality Insurance | 390 | PR & Promotional Materials |
| 222 | Public Officials Insurance | 399 | Other Commodities & Supplies |
| 223 | Vehicle Insurance | | |
| 224 | Legal Services | 400 | Debt Service |
| 225 | Permits & Fees | 401 | Debt Service |
| 226 | Impound & Storage | 402 | Principle |
| 227 | Printing & Microfilming | 403 | Interest |
| 228 | Auditing & Accounting Services | | |
| 229 | Employee Wellness | 500 | Capital Outlay |
| 230 | Employee Banquet | 501 | Equipment & Machinery |
| 231 | Inmate Housing | 503 | Office Equipment & Furniture |
| 232 | Office Equipment Maint. & Repair | 504 | Lease Purchase Equipment |
| 233 | Building & Grounds Maint. & Repair | 505 | Technology Hardware |
| 234 | Equipment Maintenance & Repair | 506 | Technology Software |
| 235 | Vehicle Maintenance & Repair | 507 | Building Improvements |
| 236 | Radio Maintenance & Repair | 508 | Bioterrorism Grant |
| 237 | Contract Maintenance & Repair | 509 | Land Acquisitions |
| 238 | Copier Maintenance & Repair | | |
| 239 | Copier Lease | 600 | Reimbursement |
| 240 | Uniform Maintenance | 601 | Reimbursement |
| 242 | Attorney Fees | | |
| 243 | Jury Fees/Witness Fees | 700 | Transfer To... |
| 244 | Litigation | 700 | Transfer |
| 245 | Briefs | 702 | General Equipment Reserve |
| 246 | Transcripts | 703 | Special Machinery Reserve |
| 247 | Autopsies | 708 | Solid Waste Capital Reserve |
| 248 | Contributions to Outside Agencies | 720 | County Building Reserve |
| 249 | Tuition Reimbursement | 735 | Risk Management Reserve |
| 250 | Rock Hauling | 752 | Ambulance Equipment Reserve |
| 251 | Solid Waste Disposal | | |
| 252 | Road Maintenance Contracts | | |
| 255 | Hardware Support/Licensing | | |
| 256 | Software Support/Licensing | | |
| 258 | Physicals | | |
| 259 | Employment Physicals | | |
| 260 | Medical Care | | |
| 261 | Lab Services | | |
| 262 | Kansas Drug Testing | | |
| 291 | Contract Operator | | |
| 299 | Other Contractual Services | | |

BUDGET OVERVIEW TAX SUPPORTED FUNDS

| Fund | 2008 | | 2009 | | 2010 | | | | |
|----------------------------|----------------------|-----------------|---------------------------|-----------------|-----------------------|------------------------------------|-----------------------|---------------------------------|---------------|
| | Actual Expenditures | Actual Tax Rate | Current Est. Expenditures | Actual Tax Rate | Proposed Expenditures | Ad Valorem Tax without Delinquency | 6.2% Delinquency Rate | Ad Valorem Tax with Delinquency | Tax Rate |
| General | \$ 7,267,944 | 14.038 | \$ 6,686,254 | 14.968 | \$ 7,106,738 | \$ 2,832,649 | \$ 175,624 | \$ 3,008,273 | 14.461 |
| Road & Bridge | \$ 4,954,020 | 13.958 | \$ 4,784,755 | 16.103 | \$ 5,054,454 | \$ 2,997,295 | \$ 185,832 | \$ 3,183,127 | 15.302 |
| Special Bridge | \$ 206,976 | 0.832 | \$ 330,144 | 0.906 | \$ 296,718 | \$ 161,557 | \$ 10,017 | \$ 171,574 | 0.825 |
| Ambulance | \$ 1,375,909 | 2.364 | \$ 1,398,348 | 3.385 | \$ 1,481,330 | \$ 506,734 | \$ 31,418 | \$ 538,152 | 2.587 |
| Appraisal | \$ 313,828 | 1.272 | \$ 332,459 | 1.312 | \$ 332,498 | \$ 261,063 | \$ 16,186 | \$ 277,249 | 1.333 |
| Bond & Interest | \$ 723,620 | 2.422 | \$ 727,693 | 2.512 | \$ 1,205,692 | \$ 1,110,494 | \$ 68,851 | \$ 1,179,345 | 5.669 |
| County Building | \$ 82,860 | 0.297 | \$ 150,312 | 0.842 | \$ 160,259 | \$ 53,559 | \$ 3,321 | \$ 56,880 | 0.273 |
| Election | \$ 143,312 | 0.533 | \$ 148,342 | 0.576 | \$ 181,170 | \$ 123,013 | \$ 7,627 | \$ 130,640 | 0.628 |
| Employee Benefit | \$ 2,433,923 | 12.309 | \$ 2,894,047 | 10.822 | \$ 2,732,432 | \$ 2,104,287 | \$ 130,466 | \$ 2,234,753 | 10.743 |
| Health Department | \$ 720,587 | 1.643 | \$ 757,275 | 0.922 | \$ 797,880 | \$ 184,280 | \$ 11,425 | \$ 195,705 | 0.941 |
| Noxious Weeds | \$ 147,107 | 0.525 | \$ 163,552 | 0.772 | \$ 190,932 | \$ 156,698 | \$ 9,715 | \$ 166,413 | 0.800 |
| Special Liability | \$ 119,808 | 0.427 | \$ 180,463 | 0.345 | \$ 487,690 | \$ 68,012 | \$ 4,217 | \$ 72,229 | 0.347 |
| Conservation District | \$ 43,406 | 0.177 | \$ 43,974 | 0.176 | \$ 43,976 | \$ 37,918 | \$ 2,351 | \$ 40,269 | 0.194 |
| Services for the Elderly | \$ 267,483 | 0.891 | \$ 198,594 | 0.791 | \$ 167,120 | \$ 139,447 | \$ 8,646 | \$ 148,093 | 0.712 |
| Extension Council | \$ 218,386 | 0.909 | \$ 231,100 | 0.940 | \$ 226,726 | \$ 194,760 | \$ 12,075 | \$ 206,835 | 0.994 |
| Fair Premium | \$ 7,000 | 0.028 | \$ 7,032 | 0.028 | \$ 7,031 | \$ 6,000 | \$ 372 | \$ 6,372 | 0.031 |
| Fair Building | \$ 7,000 | 0.029 | \$ 7,032 | 0.028 | \$ 7,029 | \$ 5,694 | \$ 353 | \$ 6,047 | 0.029 |
| Historical Society | \$ 85,000 | 0.340 | \$ 90,495 | 0.371 | \$ 81,351 | \$ 68,507 | \$ 4,247 | \$ 72,754 | 0.350 |
| Mental Health | \$ 133,182 | 0.542 | \$ 145,700 | 0.598 | \$ 145,642 | \$ 125,301 | \$ 7,769 | \$ 133,070 | 0.640 |
| Developmental Disabilities | \$ 90,967 | 0.371 | \$ 94,852 | 0.384 | \$ 95,419 | \$ 81,801 | \$ 5,072 | \$ 86,873 | 0.418 |
| TOTALS | \$ 19,342,318 | 53.907 | \$ 19,372,423 | 56.781 | \$ 20,802,087 | \$ 11,219,069 | \$ 695,582 | \$ 11,914,652 | 57.276 |

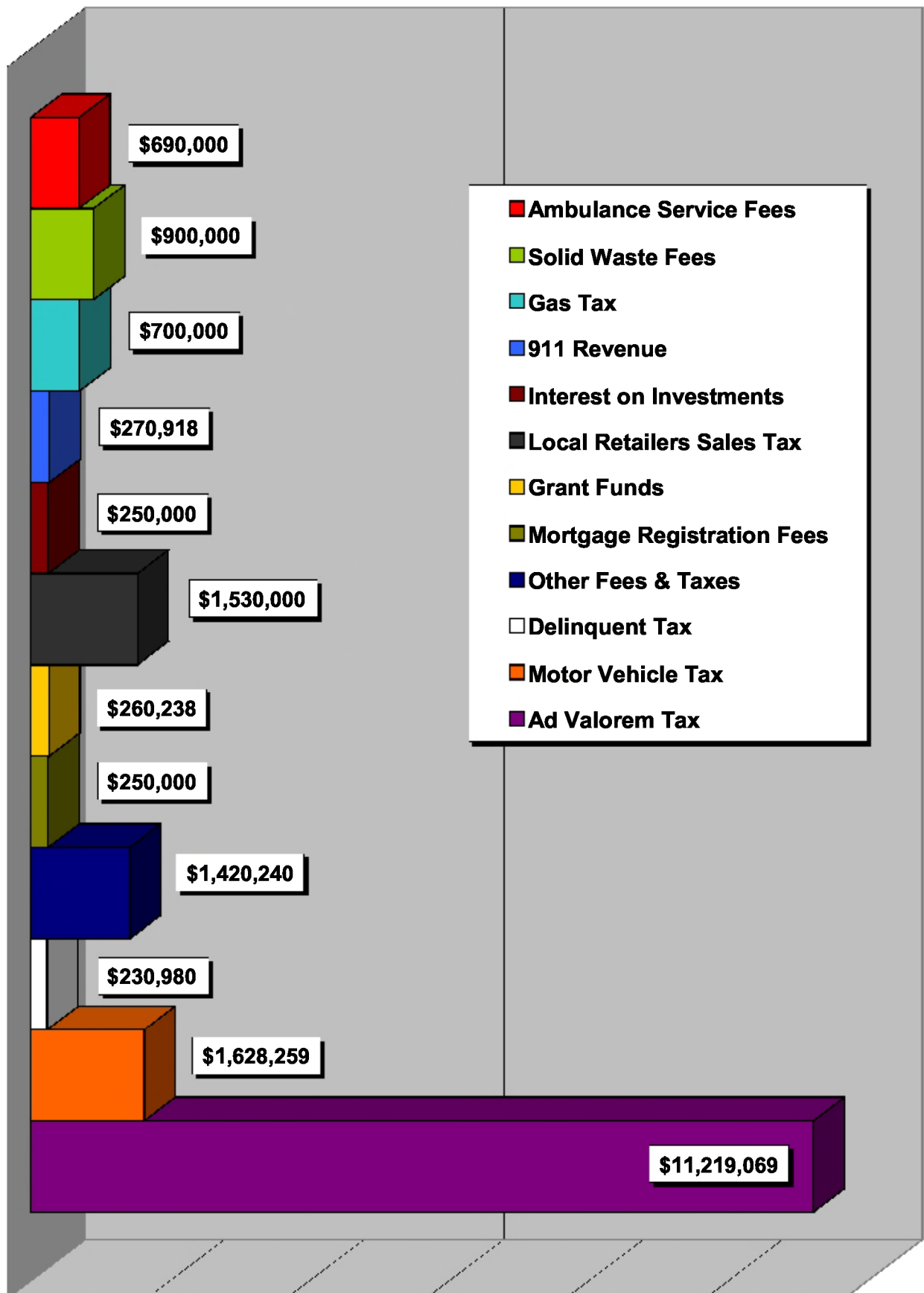
WHERE THE AD VALOREM TAX GOES



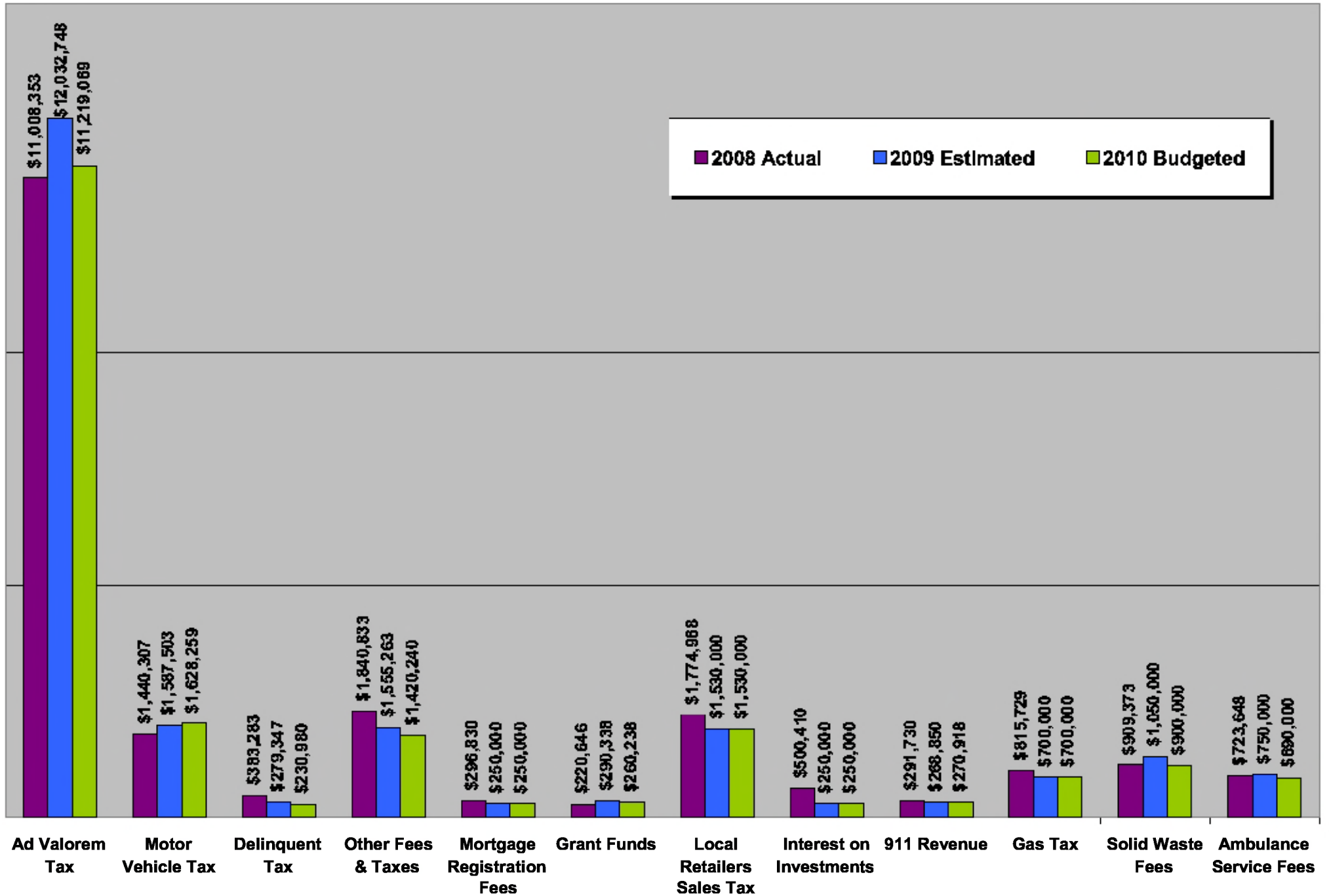
| | | | | |
|-------------------------|--------------------|-----------------------|----------------------------|-------------------|
| General Fund | Road & Bridge | Special Road & Bridge | Ambulance | Appraisal |
| Bond & Interest | County Building | Electron | Employee Benefits | Health Department |
| Noxious Weed | Special Liability | Conservation District | Services for the Elderly | Extension Council |
| Fair Premium & Building | Historical Society | Mental Health | Developmental Disabilities | |

FRANKLIN COUNTY, KANSAS

REVENUE SOURCES FOR ALL COUNTY OPERATING FUNDS



3 YEAR COMPARISON OF REVENUE SOURCES FOR ALL COUNTY OPERATING FUNDS



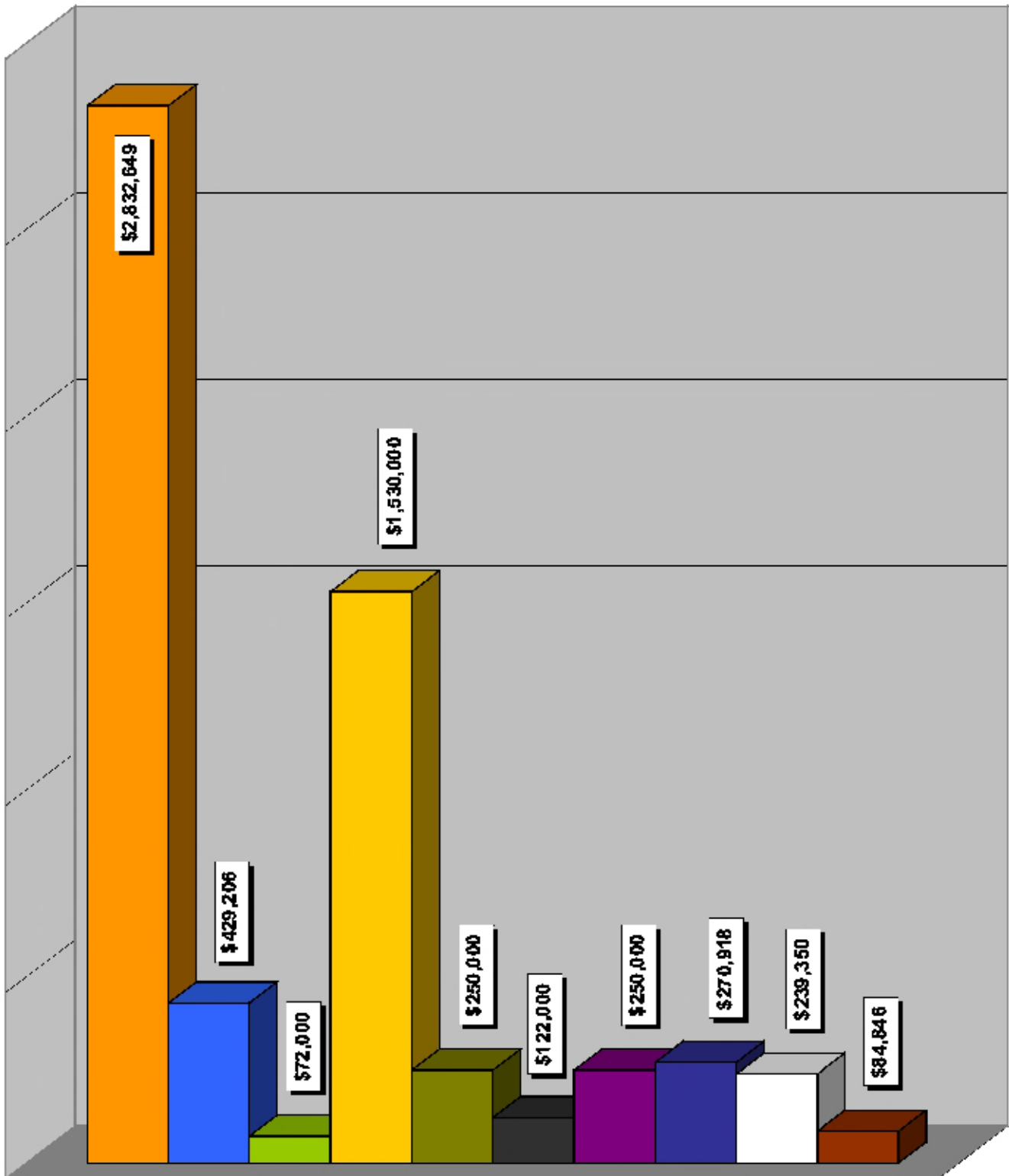
SUMMARY OF ACCOUNTS

| BUDGET | PERSONNEL | CONTRACTUAL | COMMODITIES | DEBT SERVICES | CAPITAL OUTLAY | TRANSFERS | REIMBURSEMENTS | NRA | TOTAL |
|-------------------------------|----------------------|---------------------|---------------------|---------------------|-------------------|-------------------|---------------------|------------------|----------------------|
| County Commission | \$ 169,423 | \$ 357,377 | \$ 6,000 | \$ - | \$ 3,000 | \$ - | \$ - | \$ 14,520 | \$ 550,320 |
| County Clerk | \$ 128,475 | \$ 4,300 | \$ 8,500 | \$ - | \$ 3,000 | \$ - | \$ - | \$ - | \$ 144,275 |
| County Treasurer | \$ 148,525 | \$ 60,845 | \$ 8,000 | \$ - | \$ 1,000 | \$ - | \$ (50,000) | \$ - | \$ 168,370 |
| County Attorney | \$ 400,000 | \$ 38,380 | \$ 8,800 | \$ - | \$ 4,200 | \$ - | \$ (100) | \$ - | \$ 451,280 |
| Register of Deeds | \$ 116,274 | \$ 2,750 | \$ 2,000 | \$ - | \$ 1,000 | \$ - | \$ - | \$ - | \$ 122,024 |
| Sheriff | \$ 1,463,781 | \$ 27,050 | \$ 120,998 | \$ - | \$ 56,000 | \$ - | \$ (12,000) | \$ - | \$ 1,655,829 |
| District Court | \$ 10,451 | \$ 223,500 | \$ 22,000 | \$ - | \$ 25,300 | \$ - | \$ (11,000) | \$ - | \$ 270,251 |
| Building & Grounds | \$ 149,656 | \$ 198,980 | \$ 42,199 | \$ - | \$ - | \$ - | \$ (8,000) | \$ - | \$ 382,835 |
| Emergency Management | \$ 83,145 | \$ 36,862 | \$ 14,324 | \$ - | \$ 1,600 | \$ - | \$ - | \$ - | \$ 135,931 |
| County Jail | \$ 582,422 | \$ 229,650 | \$ 117,400 | \$ - | \$ 6,000 | \$ - | \$ (40,000) | \$ - | \$ 895,472 |
| Planning & Building | \$ 141,647 | \$ 26,339 | \$ 10,013 | \$ - | \$ - | \$ - | \$ (9,000) | \$ - | \$ 168,999 |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ 200,000 | \$ - | \$ - | \$ - | \$ 200,000 |
| Vermont Road | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| District Wide Court | \$ - | \$ 78,480 | \$ - | \$ - | \$ - | \$ - | \$ (43,885) | \$ - | \$ 34,595 |
| Economic Development | \$ - | \$ 45,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 45,000 |
| Administration | \$ 139,774 | \$ 63,720 | \$ 6,500 | \$ - | \$ 500 | \$ - | \$ - | \$ - | \$ 210,494 |
| CHIP Program | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Storage Facility | \$ - | \$ 15,500 | \$ - | \$ - | \$ - | \$ - | \$ (3,600) | \$ - | \$ 11,900 |
| Emergency Communications | \$ 532,306 | \$ 7,850 | \$ 2,400 | \$ - | \$ 1,300 | \$ - | \$ - | \$ - | \$ 543,856 |
| Information Technology | \$ 171,882 | \$ 23,510 | \$ 3,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 198,392 |
| Technology Services | \$ - | \$ 207,884 | \$ 4,500 | \$ - | \$ 35,000 | \$ - | \$ - | \$ - | \$ 247,384 |
| Environmental Health | \$ 68,411 | \$ 11,701 | \$ 3,547 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 83,659 |
| Juvenile Detention | \$ 606,823 | \$ 17,010 | \$ 20,689 | \$ - | \$ 1,350 | \$ - | \$ (60,000) | \$ - | \$ 585,872 |
| GENERAL FUND TOTAL | \$ 4,912,995 | \$ 1,676,688 | \$ 400,870 | \$ - | \$ 339,250 | \$ - | \$ (237,585) | \$ 14,520 | \$ 7,106,738 |
| Road & Bridge | \$ 1,030,418 | \$ 1,328,020 | \$ 2,283,380 | \$ 168,200 | \$ 312,370 | \$ 167,000 | \$ (250,000) | \$ 15,066 | \$ 5,054,454 |
| Special Bridge | \$ 124,353 | \$ 41,000 | \$ 140,600 | \$ - | \$ - | \$ - | \$ (10,000) | \$ 765 | \$ 296,718 |
| Ambulance | \$ 1,186,099 | \$ 62,550 | \$ 130,084 | \$ - | \$ - | \$ 100,000 | \$ - | \$ 2,597 | \$ 1,481,330 |
| Appraisal | \$ 306,964 | \$ 16,420 | \$ 7,776 | \$ - | \$ - | \$ - | \$ - | \$ 1,338 | \$ 332,498 |
| Bond & Interest | \$ - | \$ - | \$ - | \$ 1,200,000 | \$ - | \$ - | \$ - | \$ 5,692 | \$ 1,205,692 |
| County Building | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 160,000 | \$ - | \$ 259 | \$ 160,259 |
| Election | \$ 77,539 | \$ 73,000 | \$ 36,000 | \$ - | \$ - | \$ - | \$ (6,000) | \$ 631 | \$ 181,170 |
| Employee Benefit | \$ 2,659,885 | \$ - | \$ - | \$ 74,470 | \$ - | \$ - | \$ (12,500) | \$ 10,577 | \$ 2,732,432 |
| Health Department | \$ 487,486 | \$ 104,650 | \$ 204,984 | \$ - | \$ - | \$ - | \$ 760 | \$ - | \$ 797,880 |
| Noxious Weed | \$ 122,218 | \$ 17,130 | \$ 106,584 | \$ - | \$ - | \$ - | \$ (55,000) | \$ 803 | \$ 191,735 |
| Solid Waste Fund | \$ 331,682 | \$ 631,875 | \$ 113,850 | \$ - | \$ - | \$ 96,000 | \$ - | \$ - | \$ 1,173,407 |
| Motor Vehicle | \$ 132,078 | \$ 7,800 | \$ 14,810 | \$ - | \$ - | \$ 65,000 | \$ - | \$ - | \$ 219,688 |
| Special Liability | \$ - | \$ 437,341 | \$ - | \$ - | \$ - | \$ 50,000 | \$ - | \$ 349 | \$ 487,690 |
| Conservation District | \$ - | \$ 43,780 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 196 | \$ 43,976 |
| Services for the Elderly | \$ - | \$ 166,100 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,020 | \$ 167,120 |
| Extension Council | \$ - | \$ 225,728 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 998 | \$ 226,726 |
| Fair Premium | \$ - | \$ 7,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 31 | \$ 7,031 |
| Fair Building | \$ - | \$ 7,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 29 | \$ 7,029 |
| Historical Society | \$ - | \$ 81,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 351 | \$ 81,351 |
| Mental Health | \$ - | \$ 145,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 642 | \$ 145,642 |
| Developmental Disabilities | \$ - | \$ 95,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 419 | \$ 95,419 |
| Annex | \$ 40,034 | \$ 364,847 | \$ 13,000 | \$ - | \$ 342,674 | \$ - | \$ - | \$ - | \$ 760,555 |
| NON-GENERAL FUND TOTAL | \$ 6,498,756 | \$ 3,855,241 | \$ 3,051,068 | \$ 1,442,670 | \$ 655,044 | \$ 638,000 | \$ (332,740) | \$ 41,763 | \$ 15,849,802 |
| TOTAL | \$ 11,411,751 | \$ 5,531,929 | \$ 3,451,938 | \$ 1,442,670 | \$ 994,294 | \$ 638,000 | \$ (570,325) | \$ 56,283 | \$ 22,956,540 |

GENERAL FUND REVENUES

| REVENUE | 2007 ACTUAL | 2008 ACTUAL | 2009 BUDGETED | 2009 ESTIMATED | 2010 BUDGETED |
|-----------------------------------|---------------------|---------------------|----------------------|-----------------------|----------------------|
| Motor Vehicle Tax | \$ 427,084 | \$ 398,811 | \$ 390,063 | \$ 390,063 | \$ 405,467 |
| Personal Delinquent Tax | \$ 2,719 | \$ 2,176 | \$ 2,600 | \$ 260 | \$ 2,000 |
| Real Estate Delinquent Tax | \$ 88,227 | \$ 107,505 | \$ 70,000 | \$ 70,000 | \$ 70,000 |
| Recreational Vehicle Tax | \$ 8,147 | \$ 8,687 | \$ 7,436 | \$ 7,436 | \$ 8,851 |
| 16/20 Motor Vehicle Tax | \$ 18,002 | \$ 15,553 | \$ 12,065 | \$ 12,065 | \$ 14,888 |
| Slider | \$ - | \$ 6,475 | \$ 9,399 | \$ - | \$ - |
| Local Retailers Sales Tax | \$ 1,696,355 | \$ 1,774,968 | \$ 1,600,000 | \$ 1,530,000 | \$ 1,530,000 |
| Mineral Production Sales Tax | \$ 799 | \$ 838 | \$ 1,000 | \$ 1,000 | \$ 750 |
| Interest on Current Tax | \$ 38,520 | \$ 39,424 | \$ 30,000 | \$ 30,000 | \$ 25,000 |
| Interest on Delinquent Tax | \$ 128,291 | \$ 145,161 | \$ 90,000 | \$ 90,000 | \$ 90,000 |
| Interest on Personal Tax | \$ 4,039 | \$ 4,525 | \$ 4,000 | \$ 4,000 | \$ 3,500 |
| Interest on Motor Vehicle Tax | \$ 5,187 | \$ 7,304 | \$ 3,500 | \$ 3,500 | \$ 3,500 |
| Special Alcohol | \$ 2,719 | \$ 2,428 | \$ 2,820 | \$ 2,820 | \$ 2,820 |
| Operating Transfers | \$ 64,656 | \$ - | \$ - | \$ - | \$ - |
| Neighborhood Revitalization Fees | \$ 4,650 | \$ 5,100 | \$ 4,500 | \$ 4,500 | \$ 4,500 |
| Interest on Investments | \$ 701,043 | \$ 500,410 | \$ 450,000 | \$ 250,000 | \$ 250,000 |
| Commission Fees | \$ 13,414 | \$ 16,164 | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| County Clerk Fees | \$ 946 | \$ 1,064 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| Mortgage Registration Fees | \$ 374,673 | \$ 296,830 | \$ 350,000 | \$ 250,000 | \$ 250,000 |
| Register of Deeds Fees | \$ 70,269 | \$ 53,711 | \$ 70,000 | \$ 50,000 | \$ 50,000 |
| Sheriff Fees | \$ 108,850 | \$ 134,964 | \$ 80,000 | \$ 100,000 | \$ 60,000 |
| Clerk of District Court Fees | \$ 22,219 | \$ 26,535 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| Emergency Management Fees | \$ 3,000 | \$ 10,463 | \$ 3,000 | \$ 9,000 | \$ 36,000 |
| Jail Receipts | \$ 15,552 | \$ 13,960 | \$ 12,000 | \$ 12,000 | \$ 12,000 |
| Planning & Building Fees | \$ 43,285 | \$ 29,368 | \$ 40,000 | \$ 25,000 | \$ 25,000 |
| District Court Fees | \$ 36,358 | \$ - | \$ 35,000 | \$ - | \$ - |
| Administration Fees | \$ 665 | \$ 735 | \$ 350 | \$ 350 | \$ 350 |
| Storage Facility Rent | \$ 10,516 | \$ 12,496 | \$ 10,500 | \$ 12,496 | \$ 12,000 |
| 911 Payment from City of Ottawa | \$ 235,280 | \$ 291,730 | \$ 268,850 | \$ 268,850 | \$ 270,918 |
| Information Technology Fees | \$ 60 | \$ - | \$ - | \$ - | \$ - |
| Internet Fees | \$ 4,110 | \$ 1,245 | \$ 3,365 | \$ - | \$ - |
| Environmental LEPP Grant | \$ 13,631 | \$ 13,631 | \$ 13,630 | \$ 9,723 | \$ 9,723 |
| Environmental Health Fees | \$ 18,840 | \$ 11,300 | \$ 25,000 | \$ 10,000 | \$ 10,000 |
| Juvenile Detention Fees | \$ 5,418 | \$ 26,727 | \$ 3,500 | \$ 20,000 | \$ 10,000 |
| Juvenile Detention Grants | \$ 3,573 | \$ - | \$ 3,573 | \$ 3,573 | \$ 3,573 |
| MV Operating | \$ 25,588 | \$ 79,971 | \$ 65,000 | \$ 65,291 | \$ 65,000 |
| Tax Sale | \$ 7,206 | \$ 2,140 | \$ 1,000 | \$ 4,000 | \$ 1,000 |
| Cereal Malt Beverage Stamp | \$ 470 | \$ 250 | \$ - | \$ - | \$ - |
| Other Grants | \$ - | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous | \$ 35,839 | \$ 7,266 | \$ - | \$ - | \$ - |
| Neighborhood Revitalization (NRA) | \$ - | \$ - | \$ (20,000) | \$ (20,000) | \$ - |
| Non Ad Valorem Tax Revenue | \$ 4,240,200 | \$ 4,049,915 | \$ 3,678,151 | \$ 3,251,927 | \$ 3,262,840 |
| <i>Beginning Cash Balance</i> | <i>\$ 1,562,364</i> | <i>\$ 1,625,162</i> | <i>\$ 1,118,672</i> | <i>\$ 1,273,787</i> | <i>\$ 1,011,248</i> |
| Plus Ad Valorem Tax | \$ 2,793,965 | \$ 2,866,654 | \$ 3,171,788 | \$ 3,171,788 | \$ 2,832,649 |
| <i>Ad Valorem w/Delinquency</i> | <i>\$ 2,793,965</i> | <i>\$ 2,866,654</i> | <i>\$ 3,171,788</i> | <i>\$ 3,171,788</i> | <i>\$ 3,008,275</i> |
| TOTAL REVENUE | \$ 8,596,529 | \$ 8,541,731 | \$ 7,968,611 | \$ 7,697,502 | \$ 7,106,738 |
| Less Expenditures | \$ 6,924,137 | \$ 7,267,944 | \$ 7,881,856 | \$ 6,686,254 | \$ 7,106,738 |
| BALANCE FORWARD, DEC. 31 | \$ 1,625,162 | \$ 1,273,787 | \$ 86,755 | \$ 1,011,248 | \$ - |

GENERAL FUND - SUMMARY OF REVENUES

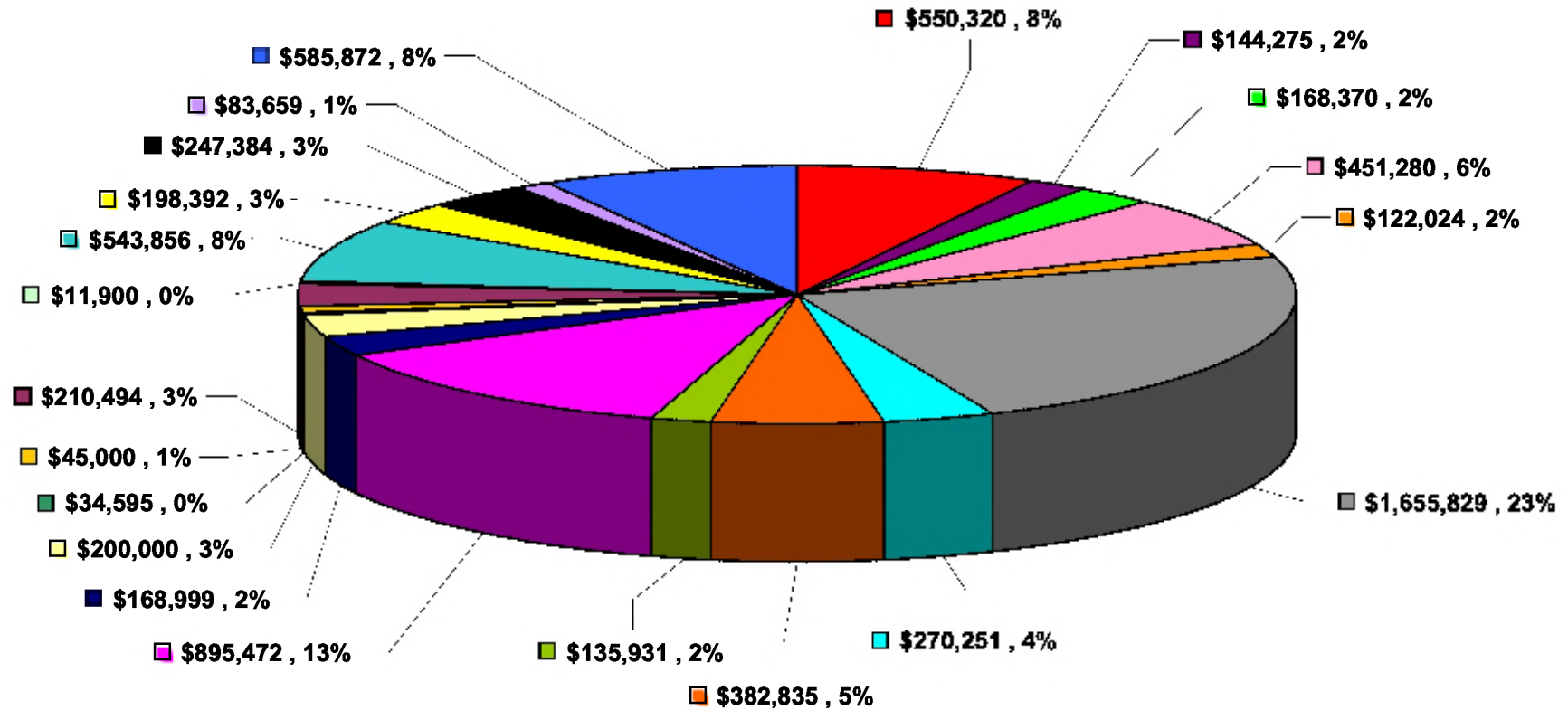


| | | |
|--|--|--|
| ■ Ad Valorem Tax | ■ Motor Vehicle Tax | ■ Delinquent Tax |
| ■ Local Retailers Sales Tax | ■ Interest on Investments | ■ Interest on Idle Funds |
| ■ Mortgage Registration Fees | ■ 911 Payment | ■ Departmental Fees |
| ■ Other Revenues | | |

GENERAL FUND EXPENDITURES

| Dept. | Budget | Actual 2008 | Budget 2009 | Estimated 2009 | Budgeted 2010 |
|--------------|--------------------------|------------------------|------------------------|---------------------------|--------------------------|
| 501 | County Commission | \$ 451,754 | \$ 597,109 | \$ 498,258 | \$ 550,320 |
| 502 | County Clerk | \$ 126,603 | \$ 141,456 | \$ 135,744 | \$ 144,275 |
| 503 | County Treasurer | \$ 166,372 | \$ 190,484 | \$ 173,784 | \$ 168,370 |
| 504 | County Attorney | \$ 426,874 | \$ 474,419 | \$ 451,641 | \$ 451,280 |
| 505 | Register of Deeds | \$ 117,610 | \$ 132,220 | \$ 121,090 | \$ 122,024 |
| 506 | Sheriff | \$ 1,612,660 | \$ 1,707,127 | \$ 1,536,695 | \$ 1,655,829 |
| 507 | District Court | \$ 248,047 | \$ 267,894 | \$ 267,302 | \$ 270,251 |
| 508 | Building & Grounds | \$ 353,568 | \$ 441,076 | \$ 357,584 | \$ 382,835 |
| 509 | Emergency Management | \$ 89,670 | \$ 130,293 | \$ 100,234 | \$ 135,931 |
| 510 | County Jail | \$ 864,563 | \$ 999,296 | \$ 907,918 | \$ 895,472 |
| 512 | Planning & Building | \$ 165,541 | \$ 179,651 | \$ 178,489 | \$ 168,999 |
| 513 | Capital Outlay | \$ - | \$ 400,000 | \$ 100,000 | \$ 200,000 |
| 514 | Vermont Road | \$ 168,199 | \$ 168,200 | \$ - | \$ - |
| 515 | District Wide Court | \$ 18,814 | \$ 34,457 | \$ 34,457 | \$ 34,595 |
| 517 | Economic Development | \$ 45,000 | \$ 48,000 | \$ 48,000 | \$ 45,000 |
| 519 | Administration | \$ 275,924 | \$ 238,886 | \$ 190,383 | \$ 210,494 |
| 520 | CHIP Program | \$ 300,000 | \$ - | \$ - | \$ - |
| 540 | Storage Facility | \$ 11,424 | \$ 15,000 | \$ 11,400 | \$ 11,900 |
| 566 | Emergency Communications | \$ 548,662 | \$ 529,517 | \$ 521,174 | \$ 543,856 |
| 567 | Information Technology | \$ 136,057 | \$ 223,457 | \$ 193,528 | \$ 198,392 |
| 568 | Technology Services | \$ 218,255 | \$ 260,919 | \$ 211,919 | \$ 247,384 |
| 570 | Environmental Health | \$ 81,398 | \$ 84,806 | \$ 84,348 | \$ 83,659 |
| 595 | Juvenile Detention | \$ 453,685 | \$ 617,589 | \$ 562,306 | \$ 585,872 |
| | Operating Transfers | \$ 387,265 | \$ - | \$ - | \$ - |
| Total | | \$ 7,267,944 | \$ 7,881,856 | \$ 6,686,254 | \$ 7,106,738 |

GENERAL FUND - SUMMARY OF EXPENDITURES



| | | | |
|--------------------------|------------------------|---------------------|----------------------|
| County Commission | County Clerk | County Treasurer | County Attorney |
| Register of Deeds | Sheriff | District Court | Building & Grounds |
| Emergency Management | County Jail | Planning & Building | Capital Outlay |
| District Wide Court | Economic Development | Administration | Storage Facility |
| Emergency Communications | Information Technology | Technology Services | Environmental Health |
| Juvenile Detention | | | |

FRANKLIN COUNTY, KANSAS

THE GENERAL FUND



**2010 COMMISSION BUDGET
FUND #501**

| EXPENDITURE SUMMARY | | | |
|------------------------------------|-------------------------------|-------------------|--------------------|
| Fund: 501 | Department: Commission | | Budget: 001 |
| ACCOUNT | ACTUAL 2008 | ESTIMATED 2009 | BUDGET 2010 |
| PERSONAL SERVICES | \$ 159,936 | \$ 165,466 | \$ 169,423 |
| CONTRACTUAL SERVICES | \$ 306,995 | \$ 335,292 | \$ 357,377 |
| COMMODITIES/SUPPLIES | \$ 4,524 | \$ 4,500 | \$ 6,000 |
| DEBT SERVICES | \$ - | \$ - | \$ - |
| CAPITAL OUTLAY | \$ 2,277 | \$ 1,000 | \$ 3,000 |
| TRANSFER TO... | \$ - | \$ - | \$ - |
| REIMBURSEMENT | \$ (21,978) | \$ (8,000) | \$ - |
| NEIGHBORHOOD REVITALIZATION | \$ - | \$ - | \$ 14,520 |
| TOTAL | \$ 451,754 | \$ 498,258 | \$ 550,320 |

| PERSONAL SCHEDULE | | | | | | | |
|--------------------------------|----------|-------------------|------------------|-----------------|-----------------|-------------------|-------------------|
| POSITION | GRADE | PAY RANGE | NO. OF EMPLOYEES | | | BUDGET 2009 | BUDGET 2010 |
| | | | ACTUAL 2008 FTE | BUDGET 2009 FTE | BUDGET 2010 FTE | | |
| County Commissioner | Elected | \$16,164 | 5 | 5 | 5 | \$ 83,245 | \$ 83,245 |
| County Counselor | 7 | \$26.16 - \$37.37 | 1 | 1 | 1 | \$ 59,482 | \$ 61,278 |
| Coroner | Unclass. | N/A | 0.12 | 0.12 | 0.12 | \$ 16,800 | \$ 16,800 |
| Total Employees (FTE) | | | <u>6.12</u> | <u>6.12</u> | <u>6.12</u> | \$ 159,527 | \$ 161,323 |
| Overtime | | | | | | \$ - | \$ - |
| Longevity Expense | | | | | | \$ 4,000 | \$ 4,000 |
| Performance Increase | | | | | | \$ 1,190 | \$ - |
| Cost of Living Adjustment | | | | | | \$ - | \$ 2,900 |
| Chairperson Stipend | | | | | | \$ 1,200 | \$ 1,200 |
| TOTAL PERSONAL EXPENSES | | | | | | \$ 165,917 | \$ 169,423 |

2010 COMMISSION EXPENDITURE BUDGET

| EXPENDITURE DETAIL | | | | |
|--|--------------------|--------------------|-----------------------|--------------------|
| ACCOUNT & SUB-ACCOUNT DETAIL | ACTUAL 2008 | BUDGET 2009 | ESTIMATED 2009 | BUDGET 2010 |
| 100 <u>Personal Services</u> | | | | |
| 101 Salaries | \$ 155,936 | \$ 159,527 | \$ 160,766 | \$ 161,323 |
| 106 Longevity | \$ 4,000 | \$ 4,000 | \$ 3,500 | \$ 4,000 |
| 107 Performance Increase | \$ - | \$ 1,190 | \$ - | \$ - |
| 107 Cost of Living Adjustment | \$ - | \$ - | \$ - | \$ 2,900 |
| 107 Chairperson Stipend | \$ - | \$ 1,200 | \$ 1,200 | \$ 1,200 |
| | <u>\$ 159,936</u> | <u>\$ 165,917</u> | <u>\$ 165,466</u> | <u>\$ 169,423</u> |
| 200 <u>Contractual Services</u> | | | | |
| 201 Travel | \$ 3,423 | \$ 10,000 | \$ 6,000 | \$ 10,000 |
| 202 Training & Education | \$ 2,839 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| 203 Educational Reimbursement | \$ 3,874 | \$ - | \$ - | \$ - |
| 204 Postage | \$ 390 | \$ 2,000 | \$ 1,000 | \$ 1,500 |
| 206 Dues & Memberships | \$ 11,292 | \$ 14,000 | \$ 12,000 | \$ 14,000 |
| 207 Legal Publications | \$ 22,687 | \$ 27,500 | \$ 23,000 | \$ 25,000 |
| 209 Professional Services: Autopsy | \$ 31,279 | \$ 30,000 | \$ 30,000 | \$ 30,000 |
| 209 Professional Services: Audit | \$ 22,546 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| 209 Professional Services: Other Services | \$ 4,539 | \$ 10,000 | \$ 5,000 | \$ 10,000 |
| 212 Building Rent | \$ 37,792 | \$ 37,792 | \$ 37,792 | \$ 37,792 |
| 220 Insurance | \$ 93,045 | \$ 125,000 | \$ 125,000 | \$ 125,000 |
| 224 Legal Expenses | \$ 1,925 | \$ 6,000 | \$ - | \$ 2,500 |
| 230 Employee Banquet | \$ 2,057 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| 234 Equipment Maintenance & Repair | \$ 5,149 | \$ 15,000 | \$ 6,000 | \$ 13,000 |
| 248 Contributions: Bea Martin Peck Animal Shelter | \$ 34,000 | \$ 38,500 | \$ 38,500 | \$ 37,585 |
| 248 Contributions: Franklin County Daycare | \$ 9,000 | \$ - | \$ - | \$ - |
| 248 Contributions: Lake Region RC&D | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 299 Other Contractual Services | \$ 20,158 | \$ 75,000 | \$ 20,000 | \$ 20,000 |
| | <u>\$ 306,995</u> | <u>\$ 421,792</u> | <u>\$ 335,292</u> | <u>\$ 357,377</u> |
| 300 <u>Commodities/Supplies</u> | | | | |
| 301 Office Supplies | \$ 1,290 | \$ 2,900 | \$ 2,500 | \$ 3,000 |
| 399 Other Commodities & Supplies | \$ 3,234 | \$ 3,000 | \$ 2,000 | \$ 3,000 |
| | <u>\$ 4,524</u> | <u>\$ 5,900</u> | <u>\$ 4,500</u> | <u>\$ 6,000</u> |
| 400 <u>Debt Services</u> | | | | |
| | \$ - | \$ - | \$ - | \$ - |
| | \$ - | \$ - | \$ - | \$ - |
| 500 <u>Capital Outlay</u> | | | | |
| 503 Office Furniture & Equipment | \$ 2,277 | \$ 2,500 | \$ 500 | \$ 2,000 |
| 505 Technology Hardware | \$ - | \$ 1,000 | \$ 500 | \$ 1,000 |
| | <u>\$ 2,277</u> | <u>\$ 3,500</u> | <u>\$ 1,000</u> | <u>\$ 3,000</u> |
| 700 <u>Transfer To...</u> | | | | |
| | \$ - | \$ - | \$ - | \$ - |
| | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ 473,732 | \$ 591,128 | \$ 506,258 | \$ 535,800 |
| 600 <u>Reimbursements</u> | | | | |
| 601 Reimbursement | \$ (21,978) | \$ - | \$ (8,000) | \$ - |
| | <u>\$ (21,978)</u> | <u>\$ -</u> | <u>\$ (8,000)</u> | <u>\$ -</u> |
| <i>Neighborhood Revitalization Adjustment</i> | \$ - | \$ - | \$ - | \$ 14,520 |
| TOTAL | \$ 451,754 | \$ 591,128 | \$ 498,258 | \$ 550,320 |

2010 COMMISSION EXPENDITURE BUDGET

| EXPENDITURE DETAIL | | |
|---|---|--------------------|
| ACCOUNT & SUB-ACCOUNT DETAIL | BUDGET 2011 | BUDGET 2012 |
| 100 | <u>Personal Services</u> | |
| 101 | Salaries | \$ 164,223 |
| 106 | Longevity | \$ 4,000 |
| 107 | Performance Increase | \$ - |
| 107 | Cost of Living Adjustment | \$ 3,284 |
| | Chairperson Stipend | \$ 1,200 |
| | | <u>\$ 172,707</u> |
| | | \$ 176,057 |
| 200 | <u>Contractual Services</u> | |
| 201 | Travel | \$ 10,000 |
| 202 | Training & Education | \$ 2,000 |
| 203 | Educational Reimbursement | \$ - |
| 204 | Postage | \$ 2,000 |
| 206 | Dues & Memberships | \$ 14,000 |
| 207 | Legal Publications | \$ 25,000 |
| 209 | Professional Services: Autopsy | \$ 30,000 |
| 209 | Professional Services: Audit | \$ 25,000 |
| 209 | Professional Services: Other Services | \$ 10,000 |
| 212 | Building Rent | \$ 37,792 |
| 220 | Insurance | \$ 125,000 |
| 224 | Legal Expenses | \$ 6,000 |
| 230 | Employee Banquet | \$ 3,000 |
| 234 | Equipment Maintenance & Repair | \$ 13,000 |
| 248 | Contributions: Bea Martin Peck Animal Shelter | \$ 37,585 |
| 248 | Contributions: Franklin County Daycare | \$ - |
| 248 | Contributions: Lake Region RC&D | \$ 1,000 |
| 299 | Other Contractual Services | \$ 20,000 |
| | | <u>\$ 361,377</u> |
| | | \$ 361,377 |
| 300 | <u>Commodities/Supplies</u> | |
| 301 | Office Supplies | \$ 3,000 |
| 399 | Other Commodities & Supplies | \$ 3,000 |
| | | <u>\$ 6,000</u> |
| | | \$ 6,000 |
| 400 | <u>Debt Services</u> | |
| | | \$ - |
| | | <u>\$ -</u> |
| | | \$ - |
| 500 | <u>Capital Outlay</u> | |
| 503 | Office Furniture & Equipment | \$ 2,000 |
| 505 | Technology Hardware | \$ 1,000 |
| | | <u>\$ 3,000</u> |
| | | \$ 3,000 |
| 700 | <u>Transfer To...</u> | |
| | | \$ - |
| | | <u>\$ -</u> |
| | | \$ - |
| | TOTAL | \$ 543,084 |
| | | \$ 546,434 |
| 600 | <u>Reimbursements</u> | |
| 601 | Reimbursement | \$ - |
| | | <u>\$ -</u> |
| | | \$ - |
| | <i>Neighborhood Revitalization Adjustment</i> | <i>\$ 14,500</i> |
| | TOTAL | \$ 557,584 |
| | | \$ 560,934 |

**2010 COUNTY CLERK BUDGET
FUND #502**

| EXPENDITURE SUMMARY | | | |
|-----------------------------|---------------------------------|-------------------|--------------------|
| Fund: 502 | Department: County Clerk | | Budget: 001 |
| ACCOUNT | ACTUAL 2008 | ESTIMATED 2009 | BUDGET 2010 |
| PERSONAL SERVICES | \$ 115,204 | \$ 120,144 | \$ 128,475 |
| CONTRACTUAL SERVICES | \$ 2,960 | \$ 4,100 | \$ 4,300 |
| COMMODITIES/SUPPLIES | \$ 6,219 | \$ 8,500 | \$ 8,500 |
| CAPITAL OUTLAY | \$ 2,280 | \$ 3,000 | \$ 3,000 |
| TRANSFER TO... | \$ - | \$ - | \$ - |
| REIMBURSEMENT | \$ (60) | \$ - | \$ - |
| TOTAL | \$ 126,603 | \$ 135,744 | \$ 144,275 |

| PERSONAL SCHEDULE | | | | | | | |
|--------------------------------|---------|-------------------|------------------|-----------------|-----------------|-------------------|-------------------|
| POSITION | GRADE | PAY RANGE | NO. OF EMPLOYEES | | | BUDGET 2009 | BUDGET 2010 |
| | | | ACTUAL 2008 FTE | BUDGET 2009 FTE | BUDGET 2010 FTE | | |
| County Clerk | Elected | NA | 1 | 1 | 1 | \$ 53,346 | \$ 53,346 |
| Deputy County Clerk | 4 | \$15.93 - \$22.76 | 0 | 0 | 1 | \$ - | \$ 34,921 |
| Accounts Payable Clerk | 3 | \$13.18 - \$18.84 | 1 | 1 | 0 | \$ 31,096 | \$ - |
| Clerk II | 2 | \$10.82 - \$15.45 | 1 | 1 | 1 | \$ 29,982 | \$ 30,581 |
| Total Employees (FTE) | | | 3 | 3 | 3 | \$ 114,424 | \$ 118,848 |
| Overtime | | | | | | \$ 6,000 | \$ 4,000 |
| Longevity Expense | | | | | | \$ 3,000 | \$ 3,250 |
| Performance Increase | | | | | | \$ 1,832 | \$ - |
| Cost of Living Adjustment | | | | | | \$ - | \$ 2,377 |
| TOTAL PERSONAL EXPENSES | | | | | | \$ 125,256 | \$ 128,475 |

2010 COUNTY CLERK EXPENDITURE BUDGET

| EXPENDITURE DETAIL | | | | |
|---|-------------------|-------------------|-------------------|-------------------|
| ACCOUNT & SUB-ACCOUNT DETAIL | ACTUAL 2008 | BUDGET 2009 | ESTIMATED 2009 | BUDGET 2010 |
| 100 <u>Personal Services</u> | | | | |
| 101 Salaries | \$ 112,204 | \$ 114,424 | \$ 117,144 | \$ 118,848 |
| 103 Overtime | \$ - | \$ 6,000 | \$ - | \$ 4,000 |
| 106 Longevity | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,250 |
| 107 Performance Increase | \$ - | \$ 1,832 | \$ - | \$ - |
| 107 Cost of Living Adjustment | \$ - | \$ - | \$ - | \$ 2,377 |
| | <u>\$ 115,204</u> | <u>\$ 125,256</u> | <u>\$ 120,144</u> | <u>\$ 128,475</u> |
| 200 <u>Contractual Services</u> | | | | |
| 201 Travel | \$ 472 | \$ 1,200 | \$ 1,000 | \$ 800 |
| 204 Postage | \$ 2,253 | \$ 3,000 | \$ 2,600 | \$ 3,000 |
| 206 Dues & Memberships | \$ 235 | \$ 500 | \$ 500 | \$ 500 |
| | <u>\$ 2,960</u> | <u>\$ 4,700</u> | <u>\$ 4,100</u> | <u>\$ 4,300</u> |
| 300 <u>Commodities/Supplies</u> | | | | |
| 301 Office Supplies | \$ 6,219 | \$ 6,500 | \$ 6,500 | \$ 6,500 |
| 399 Other Commodities & Supplies | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| | <u>\$ 6,219</u> | <u>\$ 8,500</u> | <u>\$ 8,500</u> | <u>\$ 8,500</u> |
| 400 <u>Debt Services</u> | | | | |
| | \$ - | \$ - | \$ - | \$ - |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 500 <u>Capital Outlay</u> | | | | |
| 503 Office Furniture & Equipment | \$ 2,280 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| | <u>\$ 2,280</u> | <u>\$ 3,000</u> | <u>\$ 3,000</u> | <u>\$ 3,000</u> |
| 700 <u>Transfer To...</u> | | | | |
| | \$ - | \$ - | \$ - | \$ - |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| TOTAL | \$ 126,663 | \$ 141,456 | \$ 135,744 | \$ 144,275 |
| 600 <u>Reimbursements</u> | | | | |
| 601 Reimbursement | \$ (60) | \$ - | \$ - | \$ - |
| | <u>\$ (60)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| TOTAL | \$ 126,603 | \$ 141,456 | \$ 135,744 | \$ 144,275 |

2010 COUNTY CLERK EXPENDITURE BUDGET

| EXPENDITURE DETAIL | | |
|---|--------------------------|--------------------------|
| ACCOUNT & SUB-ACCOUNT DETAIL | BUDGET 2011 | BUDGET 2012 |
| 100 <u>Personal Services</u> | | |
| 101 Salaries | \$ 121,225 | \$ 123,650 |
| 103 Overtime | \$ 4,000 | \$ 4,000 |
| 106 Longevity | \$ 3,250 | \$ 3,250 |
| 107 Performance Increase | \$ - | \$ - |
| 107 Cost of Living Adjustment | \$ 2,425 | \$ 2,473 |
| | \$ 130,900 | \$ 133,373 |
| | | |
| 200 <u>Contractual Services</u> | | |
| 201 Travel | \$ 800 | \$ 800 |
| 204 Postage | \$ 2,600 | \$ 2,600 |
| 206 Dues & Memberships | \$ 500 | \$ 500 |
| | \$ 3,900 | \$ 3,900 |
| | | |
| 300 <u>Commodities/Supplies</u> | | |
| 301 Office Supplies | \$ 6,500 | \$ 6,500 |
| 399 Other Commodities & Supplies | \$ 2,000 | \$ 2,000 |
| | \$ 8,500 | \$ 8,500 |
| | | |
| 400 <u>Debt Services</u> | | |
| | \$ - | \$ - |
| | \$ - | \$ - |
| | | |
| 500 <u>Capital Outlay</u> | | |
| 503 Office Furniture & Equipment | \$ 3,000 | \$ 3,000 |
| | \$ 3,000 | \$ 3,000 |
| | | |
| 700 <u>Transfer To...</u> | | |
| | \$ - | \$ - |
| | \$ - | \$ - |
| | | |
| TOTAL | \$ 146,300 | \$ 148,773 |
| | | |
| 600 <u>Reimbursements</u> | | |
| 601 Reimbursement | \$ - | \$ - |
| | \$ - | \$ - |
| | | |
| TOTAL | \$ 146,300 | \$ 148,773 |

**2010 TREASURER BUDGET
FUND #503**

| EXPENDITURE SUMMARY | | | |
|-----------------------------|------------------------------|-------------------|--------------------|
| Fund: 503 | Department: Treasurer | | Budget: 001 |
| ACCOUNT | ACTUAL 2008 | ESTIMATED 2009 | BUDGET 2010 |
| PERSONAL SERVICES | \$ 142,760 | \$ 144,269 | \$ 148,525 |
| CONTRACTUAL SERVICES | \$ 33,847 | \$ 65,935 | \$ 60,845 |
| COMMODITIES/SUPPLIES | \$ 11,989 | \$ 10,000 | \$ 8,000 |
| DEBT SERVICES | \$ - | \$ - | \$ - |
| CAPITAL OUTLAY | \$ 4,563 | \$ 4,200 | \$ 1,000 |
| TRANSFER TO... | \$ - | \$ - | \$ - |
| REIMBURSEMENT | \$ (26,787) | \$ (50,620) | \$ (50,000) |
| TOTAL | \$ 166,372 | \$ 173,784 | \$ 168,370 |

| PERSONAL SCHEDULE | | | | | | | |
|----------------------------------|---------|-------------------|------------------|-----------------|-----------------|-------------------|-------------------|
| POSITION | GRADE | PAY RANGE | NO. OF EMPLOYEES | | | BUDGET 2009 | BUDGET 2010 |
| | | | ACTUAL 2008 FTE | BUDGET 2009 FTE | BUDGET 2010 FTE | | |
| County Treasurer | Elected | N/A | 1 | 1 | 1 | \$ 53,346 | \$ 53,346 |
| Deputy County Treasurer | 4 | \$16.09 - \$22.98 | 1 | 1 | 1 | \$ 35,149 | \$ 35,852 |
| Clerk II | 2 | \$10.82 - \$15.45 | 1 | 2 | 2 | \$ 51,326 | \$ 52,230 |
| Clerk I | 1 | \$8.65 - \$12.36 | 1 | 0 | 0 | \$ - | \$ - |
| Total Full Time Employees | | | 4 | 4 | 4 | \$ 139,821 | \$ 141,428 |
| Clerk I (part-time) | 1 | \$8.65 - \$12.36 | 0.48 | 0.48 | 0.48 | \$ 10,968 | \$ - |
| Total Employees (FTE) | | | 4.48 | 4.48 | 4.48 | \$ 150,789 | \$ 141,428 |
| Overtime | | | | | | \$ 200 | \$ 300 |
| Longevity Expense | | | | | | \$ 3,750 | \$ 3,750 |
| Performance Increase | | | | | | \$ 1,730 | \$ - |
| Cost of Living Adjustment | | | | | | \$ - | \$ 3,047 |
| TOTAL PERSONAL EXPENSES | | | | | | \$ 156,469 | \$ 148,525 |

2010 TREASURER EXPENDITURE BUDGET

| EXPENDITURE DETAIL | | | | |
|---|--------------------|--------------------|--------------------|--------------------|
| ACCOUNT & SUB-ACCOUNT DETAIL | ACTUAL 2008 | BUDGET 2009 | ESTIMATED 2009 | BUDGET 2010 |
| 100 <u>Personal Services</u> | | | | |
| 101 Salaries | \$ 138,760 | \$ 139,821 | \$ 140,319 | \$ 141,428 |
| 102 Part-time Salaries | \$ - | \$ 2,500 | \$ - | \$ - |
| 103 Overtime | \$ - | \$ 200 | \$ 200 | \$ 300 |
| 106 Longevity | \$ 4,000 | \$ 3,750 | \$ 3,750 | \$ 3,750 |
| 107 Performance Increase | \$ - | \$ 1,730 | \$ - | \$ - |
| 107 Cost of Living Adjustment | \$ - | \$ - | \$ - | \$ 3,047 |
| | <u>\$ 142,760</u> | <u>\$ 148,001</u> | <u>\$ 144,269</u> | <u>\$ 148,525</u> |
| 200 <u>Contractual Services</u> | | | | |
| 201 Travel | \$ 228 | \$ 400 | \$ 400 | \$ 300 |
| 202 Training & Education | \$ 1,001 | \$ 1,000 | \$ 1,000 | \$ 500 |
| 204 Postage | \$ 31,223 | \$ 60,120 | \$ 57,620 | \$ 57,000 |
| 206 Dues & Memberships | \$ - | \$ 220 | \$ 220 | \$ 250 |
| 209 Professional Services | \$ 1,195 | \$ 1,695 | \$ 1,695 | \$ 1,195 |
| 234 Equipment Maintenance & Repair | \$ - | \$ 1,500 | \$ 1,500 | \$ 1,500 |
| 299 Other Contractual Services | \$ 200 | \$ 3,500 | \$ 3,500 | \$ 100 |
| | <u>\$ 33,847</u> | <u>\$ 68,435</u> | <u>\$ 65,935</u> | <u>\$ 60,845</u> |
| 300 <u>Commodities/Supplies</u> | | | | |
| 301 Office Supplies | \$ 5,994 | \$ 10,000 | \$ 10,000 | \$ 8,000 |
| 399 Other Commodities & Supplies | \$ 5,995 | \$ - | \$ - | \$ - |
| | <u>\$ 11,989</u> | <u>\$ 10,000</u> | <u>\$ 10,000</u> | <u>\$ 8,000</u> |
| 400 <u>Debt Services</u> | | | | |
| | \$ - | \$ - | \$ - | \$ - |
| | \$ - | \$ - | \$ - | \$ - |
| 500 <u>Capital Outlay</u> | | | | |
| 503 Office Equipment & Machinery | \$ 4,563 | \$ 4,500 | \$ 2,500 | \$ 1,000 |
| 505 Technology Hardware | \$ - | \$ 1,700 | \$ 1,700 | \$ - |
| | <u>\$ 4,563</u> | <u>\$ 6,200</u> | <u>\$ 4,200</u> | <u>\$ 1,000</u> |
| 700 <u>Transfer To...</u> | | | | |
| | \$ - | \$ - | \$ - | \$ - |
| | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ 193,159 | \$ 232,636 | \$ 224,404 | \$ 218,370 |
| 600 <u>Reimbursements</u> | | | | |
| 601 Reimbursement | \$ (26,787) | \$ (50,620) | \$ (50,620) | \$ (50,000) |
| | <u>\$ (26,787)</u> | <u>\$ (50,620)</u> | <u>\$ (50,620)</u> | <u>\$ (50,000)</u> |
| TOTAL | \$ 166,372 | \$ 182,016 | \$ 173,784 | \$ 168,370 |