

STATISTICS



Franklin County Library - Story time

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**Franklin County
Authorized Position Count**

<u>Fund/Department</u>	<u>Actual FY 2006</u>	<u>Budget FY 2007</u>	<u>Adopted FY 2008</u>	<u>Variance FY07 to FY08</u>
General Fund				
Board of Supervisors	7	7	7	0
County Administrator	3	3	3	0
Commissioner of Revenue	9	9	10	1
Treasurer	7	7	7	0
Finance	4	5	5	0
Information Technology	8	8	9	1
Registrar	2	2	2	0
Circuit Court	1	1	1	0
Clerk of the Circuit Court	10	10	11	1
Juvenile Court Services	1	1	1	0
Sheriff - Courts	9	9	9	0
Commonwealth Attorney	7	7	7	0
Sheriff - Law Enforcement	39	39	40	1
Domestic Violence	1	1	1	0
Correction and Detention	34	34	34	0
Building Inspections	7	8	8	0
Animal Control	3	4	4	0
Public Safety	15	19	24	5
Solid Waste	15	15	16	1
General Buildings and Grounds	5	6	8	2
Social Services	55	57	58	1
CSA - Youth Services	2	2	2	0
Family Resource Center	6	6	6	0
Aging Services	2	2	2	0
Parks and Recreation	9	9	10	1
Library Administration	6	6	6	0
Planning and Community Development	11	11	11	0
Economic Development	1	1	1	0
Public Works	4	4	4	0
GIS and Mapping	1	1	2	1
Work Force Development Consort	2	2	3	1
Total General Fund	<u>286</u>	<u>296</u>	<u>312</u>	<u>16</u>
Special Revenue Fund - E911 Dept	14	14	14	0
Schools (Full-time positions only)	<u>1,094</u>	<u>1,101</u>	<u>1,101</u>	<u>0</u>
Total County	<u><u>1,394</u></u>	<u><u>1,411</u></u>	<u><u>1,427</u></u>	<u><u>16</u></u>

* See next page for explanations of significant changes in positions

**Franklin County
Adopted Budget 2007-2008
Changes in Positions**

<u>Department</u>	<u>Explanation and Justification</u>
Commissioner of Revenue	A Real Estate Appraiser position was added to assist department and to save the County from having to pay an outside appraisal firm to perform this function.
Information Technology	The opening of the new Workforce Center will require a full-time PC Support Technician.
Clerk of the Circuit Court	A new Deputy Clerk position was added to ease the work load of this office.
Sheriff	This Deputy Sheriff position will work with the Drug Interdiction Team to help the County's efforts in this area.
Public Safety	Five new Paramedic/Firefighters were added to allow for 24 hour Advanced Life Support coverage throughout the County. These positions are funded from EMS billing revenue.
Solid Waste	An Equipment Operator is needed to primarily work the trash compactor.
Social Services	A new Social Worker position was added to work in Child Protective Services
General Properties	Two Custodian positions were added to assist with the cleaning of the new Workforce center scheduled to open in FY07-08.
Parks and Recreation	The opening of five new athletic fields at Waid Park and the opening of the Smith Mountain Lake Community Park has required the addition of a Maintenance Worker II position.
GIS and Mapping	A new GIS/Addressing Technician was added to ease the workload in this area.
Workforce	The opening of the new Workforce center required that the part time Intake Specialist be reclassified to full time.

**ANNUAL RESOLUTION OF APPROPRIATION OF THE COUNTY OF
FRANKLIN FOR THE FISCAL YEAR ENDING JUNE 30, 2008**

A resolution to appropriate designated funds and accounts from specified estimated revenues for FY 2008 for the operating budget and the Capital Improvements Program for the County of Franklin and to authorize and empower County officers to expend funds and manage cash assets; and to establish policies under which funds will be expended and managed.

The Franklin County Board of Supervisors does hereby resolve on this 19th day of June, 2007 that, for the fiscal year beginning on July 1, 2007, and ending on June 30, 2008, the following sections are hereby adopted.

- Section 1. The cost centers shown on the attached table labeled Appropriations Resolution, Exhibit A, are hereby appropriated from the designated estimated revenues as shown on the attached table labeled Appropriations Resolution, Exhibit B.
- Section 2. Appropriations, in addition to those contained in this general Appropriations Resolution, may be made by the Board of Supervisors only if deemed appropriate and there is available in the fund unencumbered or unappropriated sums sufficient to meet such appropriations.
- Section 3. All appropriations herein authorized shall be on the basis of cost centers for all departments and agencies including Schools.
- Section 4. The School Board and the Social Services Board are separately granted authority for implementation of the appropriated funds for their respective operations. By this resolution the School Board and the Social Services Board are authorized to approve the transfer of any unencumbered balance or portion thereof from one classification of expenditure to another within their respective funds in any amount.
- Section 5. The County Administrator is expressly authorized to approve transfers of any unencumbered balance or portion thereof from one classification of expenditure to another within the same cost center for the efficient operation of government.

- Section 6. All outstanding encumbrances, both operating and capital, at June 30, 2007 shall be reappropriated to the FY 2007-2008 fiscal year to the same cost center and account for which they are encumbered in the previous year.
- Section 7. At the close of the fiscal year, all unencumbered appropriations lapse for budget items other than those involving ongoing operational projects, or programs supported by grants or County funds, which must be preapproved by the County Administrator or his designee. Such funds must be applied to the purpose for which they were originally approved.
- Section 8. Appropriations previously designated for capital projects will not lapse at the end of the fiscal year but shall remain appropriated until the completion of the project if funding is available from all planned sources, or until the Board of Supervisors, by appropriate ordinance or resolution, changes or eliminates the appropriation. Upon completion of a capital project, the County Administrator is hereby authorized to close out the project and return to the funding source any remaining balances. This section applies to all existing appropriations for capital projects at June 30, 2007 and appropriations as they are made in the FY 2008 Budget. The County Administrator is hereby authorized to approve construction change orders to contracts up to an increase of \$5,000.00 and approve all change orders for reduction of contracts.
- Section 9. The approval of the Board of Supervisors of any grant of funds to the County shall constitute the appropriation of both the revenue to be received from the grant and the County's expenditure required by the terms of the grant, if any. The appropriation of grant funds will not lapse at the end of the fiscal year but shall remain appropriated until completion of the project or until the Board of Supervisors, by appropriate resolution, changes or eliminates the appropriation. The County Administrator may increase or reduce any grant appropriation to the level approved by the granting agency during the fiscal year. The County Administrator may approve necessary accounting transfers between cost centers and funds to enable the grant to be accounted for in the correct manner. Upon completion of a grant project, the County Administrator is authorized to close out the grant and return to the funding source any remaining balance. This section applies to appropriations for grants outstanding at June 30, 2007 and appropriations in the FY 2008 Budget.

- Section 10. The County Administrator may reduce revenue and expenditure appropriations related to programs funded all or in part by the Commonwealth of Virginia and/or the Federal Government to the level approved by the responsible state or federal agency.
- Section 11. The County Administrator is authorized to make transfers to the various funds for which there are transfers budgeted. The County Administrator shall transfer funds only as needed up to amounts budgeted or in accordance with any existing bond resolutions that specify the matter in which transfers are to be made.
- Section 12. The Treasurer may advance monies to and from the various funds of the County to allow maximum cash flow efficiency. The advances must not violate County bond covenants or other legal restrictions that would prohibit an advance.
- Section 13. All procurement activities with funds appropriated herein shall be made in accordance with the County purchasing ordinance and applicable state statutes.
- Section 14. It is the intent of this resolution that funds be expended for the purpose indicated in the budget; therefore, budgeted funds may not be transferred from operating expenditures to capital projects or from capital projects to operating expenses without the prior approval from the Board of Supervisors. Also, funds may not be transferred from one capital project to another without the prior approval of the Board of Supervisors.
- Section 15. The County Administrator is authorized, pursuant to State statute, to issue orders and checks for payments where funds have been budgeted, appropriated, and where sufficient funds are available. A listing of vendor payments shall be presented to the Board of Supervisors not less frequently than monthly.
- Section 16. Subject to the qualifications in this resolution contained, all appropriations are declared to be maximum, conditional and proportionate appropriations – the purpose being to make the appropriations payable in full in the amount named herein if necessary and then only in the event the aggregate revenues collected and available during the fiscal year for which the appropriations are made are sufficient to pay all the appropriations in full. Otherwise, the said appropriations shall be deemed to be payable in such proportions as the total sum of all realized revenue of the respective funds is to the total amount of revenue estimated to be available in the said fiscal year by the Board of Supervisors.

- Section 17. All revenues received by an agency under the control of the Board of Supervisors or by the School Board or by the Social Services Board not included in its estimate of revenue for the financing of the fund budget as submitted to the Board of Supervisors may not be expended by said agency under the control of the Board of Supervisors or by the School Board or by the Social Services Board without the consent of the Board of Supervisors being first obtained, and those sums appropriated to the budget. Any grant approved by the Board for application shall not be expended until the grant is approved by the funding agency for drawdown. Nor may any of these agencies or boards make expenditures which will exceed a specific item of an appropriation.
- Section 18. Allowances out of any of the appropriations made in this resolution by any or all County departments, commissions, bureaus, or agencies under the control of the Board of Supervisors to any of their officers and employees for expense on account of the use of such officers and employees of their personal automobiles in the discharge of their official duties shall be paid at the same rate as that established by the State of Virginia for its employees and shall be subject to change from time to time to maintain like rates.
- Section 19. All previous appropriation ordinances or resolutions to the extent that they are inconsistent with the provisions of this resolution shall be and the same are hereby repealed.
- Section 20. This resolution shall become effective on July 1, 2007.

County of Franklin
Adopted Expenditures (Excluding Capital Outlay)
Fiscal Year 2007-2008

General Government Administration			
Board of Supervisors	\$ 356,217	Family Resource Center	\$ 249,362
		Aging Services	270,301
			<u>9,728,426</u>
General and Financial Administration			
County Administrator	350,764	Parks, Recreation and Cultural	
Commissioner of Revenue	553,536	Parks and Recreation	867,674
Reassessment	200,000	Library Administration	625,241
Treasurer	452,436		<u>1,492,915</u>
Finance	248,806	Community Development	
Risk Management	312,950	Planning Agencies	677,533
Human Resources	794,229	Planning & Community Development	749,561
Information Technology	744,798	Economic Development	519,985
Registrar	219,423	GIS and Mapping	179,163
	<u>4,233,159</u>	Work Force Develop Consort	195,383
		Tourism Development	67,000
Judicial Administration		Public Works	327,492
Circuit Court	89,318	VPI Extension	96,045
General District Court	11,243		<u>2,812,162</u>
Magistrate	2,975	Nondepartmental	455,300
Juvenile and Domestic Rel Court	419,112	Transfers to Other Funds	
Clerk of the Circuit Court	609,961	Schools - Operations	25,051,153
Sheriff - Courts	458,486	Schools - Debt Service	2,656,766
Juvenile Court Services	57,823	Schools - Canneries	31,248
Commonwealth Attorney	589,215	Utilities	750,995
	<u>2,238,133</u>	Debt Service	970,459
Public Safety		County and School Capital Projects	5,003,876
Sheriff - Law Enforcement	2,843,465	E911	919,637
Correction and Detention	2,912,487		<u>35,384,134</u>
Building Inspections	426,107	Subtotal	
Animal Control	257,503	Total General Fund	<u>67,471,017</u>
Public Safety	2,604,540		
	<u>9,044,102</u>		
Public Works		Other Funds	
Road Viewers	450	E911	994,537
Solid Waste and Recycling	1,254,202	Debt Service	1,653,157
General Buildings and Grounds	828,034	Law Library	12,000
	<u>2,082,686</u>	Courthouse Maintenance	12,000
Health and Welfare		Utilities	868,559
Health Department	329,852	Forfeited Assets	25,000
Community Services	155,913	Schools	76,004,353
Social Services	4,884,749		<u>\$ 147,040,623</u>
CSA	3,838,249		

**County of Franklin
Adopted Revenues
Fiscal Year 2007 - 2008**

Real Estate	\$ 26,176,527	Shared Expenses Sheriff	\$ 3,015,717
Public Service Corp	552,000	Shared Expenses Comm of Revenue	186,149
Personal Property	5,347,751	Shared Expenses Treasurer	163,164
Machinery and Tools	377,500	Shared Expenses Medical Examiner	300
Merchants Capital	756,640	Shared Expenses Registrar	54,000
Penalties and Interest	375,000	Shared Expenses Clerk of Court	324,700
		Shared Expenses Jail Costs	237,645
Sales Tax	4,479,153	Public Assistance Grants	4,048,065
Communications Tax	2,444,580	VJCCA Grant	29,811
Consumer Utility Taxes	950,000	Family Resources Grants	203,000
County Business License	3,500	Comprehensive Services Grant	2,588,750
Franchise License Tax	152,589	Selective Enforcement Grant	20,000
Motor Vehicle Decals	1,315,800	Indoor Plumbing Grant	150,000
Bank Stock Taxes	145,000	Workforce Development Grants	63,000
Tax on Deeds	840,000		
Hotel/Motel Trans Occupancy Tax 2%	45,000	Personal Property Tax Relief	2,626,618
Hotel/Motel Trans Occupancy Tax 3%	67,000		
Meals Tax	778,000	Library Grants	133,570
		Recordation Taxes - State	204,000
Licenses and Fees	672,700	Aging Services Grants	150,497
		Grantor Tax on Deeds	200,000
Court Fines and Costs	16,000		
		Park Land - Pymt in Lieu of Tax	15,258
Interest on Bank Deposits	1,400,000		
Rent, Miscellaneous	342,000	Fund Balance	<u>2,660,000</u>
Clerk of Court Fees	225,000	Total General Fund	<u>67,471,017</u>
Commonwealth Attorney Fees	3,000		
Off Duty Pay for Sheriff Deputies	20,000	Capital Fund	5,053,876
Care of Prisoners	9,000	Asset Forfeiture Fund	25,000
Animal Control Fees	4,000	E911 Fund	994,537
Landfill Fees	950,000	Law Library	12,000
Aging Services Local Revenue	21,641	Debt Service Fund	1,653,157
Family Resource Center Donations	15,000	Utilities	868,559
Recreation Fees	32,000	Courthouse Maintenance Fund	12,000
EMS Billing Revenue	800,000	Total - Other Funds	<u>8,619,129</u>
Library Fines and Fees	23,000	Totals for all Funds	<u>76,090,146</u>
Sale of Maps and Code	30,000		
		Schools	
Recovered Costs	370,000	Local	2,395,923
		State	39,140,581
A.B.C. Profits	25,234	Federal	6,714,452
Wine Taxes	26,383	County	27,707,919
Motor Vehicle Carriers Tax	31,400	Canneries	45,478
Mobile Home Titling Tax	125,000	Total School Funds	<u>76,004,353</u>
Motor Vehicle Rental Tax	19,375		
Shared Expenses Comm Attorney	430,000		
			<u>\$ 152,094,499</u>

Glossary

Accrual Basis of Accounting	A basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received.
ADA	Americans with Disabilities Act
ALS	Advanced Life Support
Appropriation	An authorization granted by the Board of Supervisors to a specified organization, such as a unit of the County Government, to make expenditures and to incur obligations for specific purposes. An appropriation is limited in dollar amount and as to when it may be spent, usually expiring at the end of the fiscal year.
Appropriation Resolution	A legally binding document prepared by the County Administrator which delineates by fund and department all expenditures and revenue adopted by the Board of Supervisors which are reflected in the Adopted Fiscal Plan.
Assessed Valuation	The official valuation of property as a basis for property taxation.
Balanced Budget	A fiscal plan showing estimated expenditures equal to estimated revenues for a specific fiscal year.
Basis of Budgeting	The modified accrual is used as the basis for budgeting. Revenues are recognized in the accounting period in which they become available, except for property taxes not collected 45 days after year end. Expenditures are recognized in the accounting period when the liability is incurred, except for general long-term debt.
BLS	Basic Life Support
Bond	A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common type of bonds are general obligation bonds and revenue bonds usually issued for construction of large capital projects such as buildings, utility systems, parks, etc. General obligation bonds require approval through voter referendum for counties in Virginia.
Bonded Debt	The portion of the indebtedness represented by outstanding bonds.
Budget	An annual financial plan that identifies revenues specifies the type and level of services to be provided and establishes the amount of money which can be spent.
Budgetary Control	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping

	expenditures within the limitations of available appropriation and available revenues.
CAD	Computer Aided Dispatch
Capital Outlay	Expenditures for items of a substantial nature (more than \$1,000) that are expected to have a useful life of several years. Examples include personal computers, vehicles, radios, tape recorders, etc.
Carryover Funds	Unexpended funds from the previous fiscal year which may be used to make payments in the current fiscal year. This may also be referred to as the beginning fund balance.
CDBG	Community Development Block Grant
CIP	Capital Improvement Program
Constitutional Officers	Elected officials whose positions are established by the Constitution of the Commonwealth or its statutes (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff and Treasurer.)
CSA	Comprehensive Services Act – Provides funding for foster children and children with special educational needs that cannot be accommodated by the School System.
DARE	Drug Abuse Resistance Education
DEMS	Department of Emergency Medical Services
Department	A major administrative division of the County which indicates over all management responsibility for an operation or a group of related operations within a functional area.
DEQ	Department of Environmental Quality
DJJ	Department of Juvenile Justice
DSS	Department of Social Services
EMD	Emergency Medical Dispatch
EMS	Emergency Medical Services
Expenditure	This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.
FEMA	Federal Emergency Management Agency
Fiscal Year	A fixed period of time for which expenditures and revenues are provided in Franklin County. The fiscal year is July 1 through June 30.
Fixed Assets	Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Full Time Position	An employment position authorized by the Board of Supervisors and included in the Table of Authorized Positions. Funding may or may not be included in the budget for the positions.
Fund	An accounting entity with a group of self-balancing accounts recording cash and other financial resources, together with all related liabilities and residual balances, and changes therein, which are separated by specific activities in accordance with special regulations, restrictions or limits. Commonly used funds include the general fund, special revenue funds and capital project funds.
Fund Balance	The difference between costs and revenue. A negative fund balance is sometimes called a deficit.
GASB	Governmental Accounting Standards Board.
General Fund	The general operating fund that is used to account for all financial resources except those required to be accounted for in another fund.
GIS	Geographic Information System
Goal	A broad statement of outcomes to be achieved on behalf of the customers.
Intergovernmental Revenue	Revenue from other governments, such as the State and Federal governments, in the form of grants, entitlements, shared revenue, or payments in lieu of taxes.
IPR	Indoor Plumbing Rehabilitation Grant
Long-Term Debt	Debt with a maturity of more than one year after the date of issuance.
Modified Accrual	Revenues are recorded when susceptible to accrual, i.e., both measurable and available to finance expenditures of the fiscal period.
MSDS	Material Safety Data Sheets
Object Series	A subsection of a department's budget which groups similar accounts. Personnel, operating and capital outlay are the three major series used.
Objectives	A statement of results to be achieved by a specific period of time in order to accomplish stated goals. Objectives describe specific measurable outputs within a designated time frame.
Personal Property	A category of property, other than real estate, so identified for purposes of taxation. It includes personally owned items, corporate property and business equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, business furnishings, and manufacturing equipment.
Program	This is a plan or unit under which action may be taken towards meeting an individual or set of goals(s) in the provision of a particular service.

Property Tax Rate	The level at which property values are calculated to determine the amount of taxes to be collected.
PSAP	Public Safety Answering Point
Public Service Property	Property specifically designated for public service use. This includes property purchased or received as a gift by a government. It includes property such as land and buildings, and other property, such as computers, copiers and cash registers.
Real Property	Real estate, including land and improvements (building, fencing, paving, etc.) classified for purposes of tax assessment.
Reserve	A portion of a fund's assets that is restricted for a certain purpose and not available for appropriation.
Revenue	A source of income that provides an increase in net financial resources, and is used to fund expenditures. Budgeted revenue is categorized according to its source, such as local, state, federal or other financing sources.
SCC	State Corporation Commission
SML	Smith Mountain Lake
STAG	State and Tribal Assistance Grant
Special Revenue Fund	A fund used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government. After the fund is established, it usually continues year after year until discontinued or revised by proper legislative authority.
TEA-21	Transportation Enhancement Act Grant
VJCCCA	Virginia Juvenile Community Crime Control Act
WFDC	Workforce Development Consortium



Franklin County
A Natural Setting for Opportunity

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Franklin County
A Natural Setting for Opportunity

