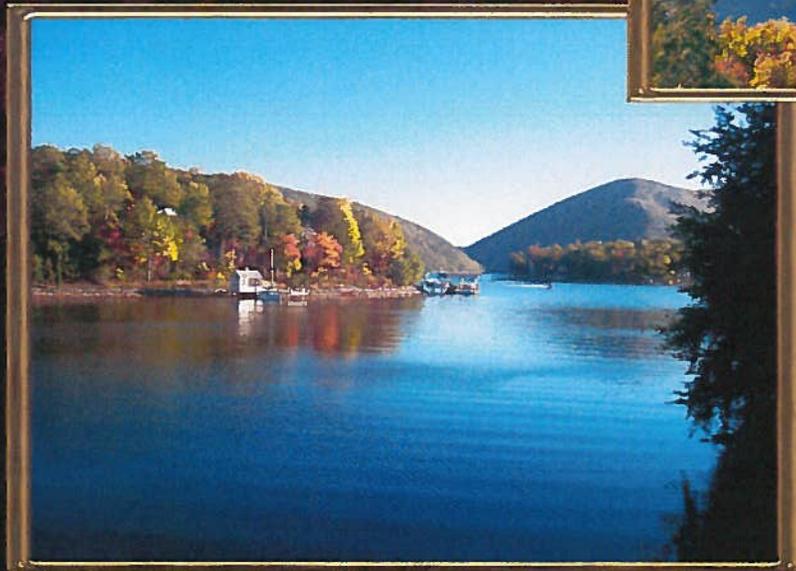


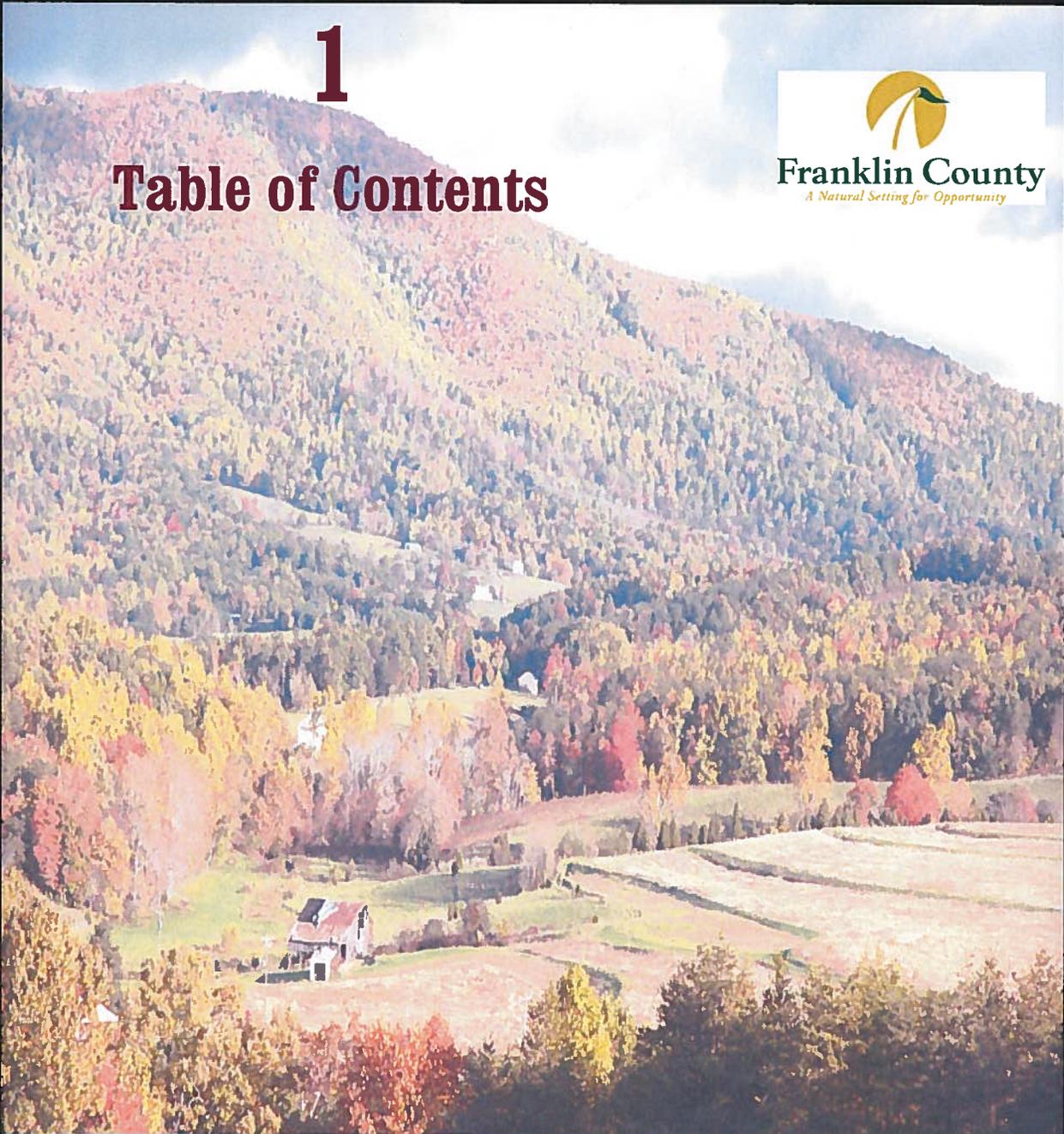
# Franklin County, Virginia

Adopted Budget Fiscal Year 2015-2016



# 1

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**Adopted Budget FY 2015-16**  
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# 2

## Introduction



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# Franklin County

*A Natural Setting for Opportunity*

March 24, 2015

Mr. Cline Brubaker, Chairman  
and Members of the Franklin County Board of Supervisors  
County Board Meeting Room  
1255 Franklin Street  
Rocky Mount, Virginia 24151

Dear Chairman Brubaker and Members of the Board:

It is my pleasure to transmit to you today my recommendations for a balanced 2015-2016 budget for the citizens of Franklin County. I am pleased that I am able to recommend this fiscal plan for your consideration and look forward to the Board's feedback and response to the many difficult decisions that went into this recommendation.

As you know, Section 15.2-2503 of the Code of Virginia, as amended, states that the County budget shall be developed for "informative and fiscal planning purposes only". It serves as a plan for County operations, maintenance, capital outlay, and debt service and may include reserves for contingencies and future capital improvements. The annual budget must contain a complete itemization of all estimated expenditures, revenues, and borrowings and must be approved by the governing body prior to July 1 of each year. Similarly, the School Board Budget must be adopted by May 1 of each year.

The power of the Board of Supervisors to grant or withhold funds is an important means by which it can determine general County policies and the level of services to be offered. Budgeting is a planning process required by law that enables the Board of Supervisors to examine requests for County funds, to anticipate revenue needs, and to make decisions about the priority of programs and level of services to be provided. It is a work-plan expressed in terms of dollars and as such is an important tool of fiscal management.

**Richard E. Huff II**  
County Administrator  
1255 Franklin Street, Suite 112  
Rocky Mount, VA 24151  
(540) 483-3030  
[www.franklincountyva.org](http://www.franklincountyva.org)

Staff's recommendation for the County's 15-16 fiscal plan totals \$131,221,655. This total represents an increase of \$1,430,078 over the current year adopted budget of \$129,791,577 or 1.1%.

The proposed budget can best be described as a maintenance budget. There are no new programs or major expenditure pressures for next fiscal year. No new fees or tax increases are proposed.

Staff has worked diligently to review and reduce if possible, various departmental budgets and line items.

Operational decreases in the following major categorical functional areas include:

- Public Safety, reduction of 2.5%.
- Health and Welfare, 0.45%.
- Community Development, 0.18%
- Non-Departmental, 58%

Increases in functional areas include:

- Judicial Administration, 17.2% from the movement of Sheriff Department personnel into the Courts division and additional detention cost.
- Public Works, 4.3%
- Debt, 6.7% for the budgeting of the School debt service reduction - this amount was included in the School fund for the 14-15 fiscal year.

<u>Expenditures</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Percent of</u>	<u>Increase</u>	<u>%</u>
<u>Functional Area</u>	<u>FY14-15</u>	<u>FY 15-16</u>	<u>Total</u>	<u>(Decrease)</u>	<u>Change</u>
General and Financial Administration	\$4,195,798	\$4,237,200	3.23%	\$41,402	0.99%
Judicial Administration	\$2,256,094	\$2,643,199	2.01%	\$387,105	17.16%
Public Safety	\$14,251,880	\$13,894,282	10.59%	(\$357,598)	-2.51%
Public Works	\$3,545,150	\$3,698,026	2.82%	\$152,876	4.31%
Health and Welfare	\$11,694,429	\$11,641,292	8.87%	(\$53,137)	-0.45%
Parks, Recreation and Cultural	\$1,928,496	\$1,933,329	1.47%	\$4,833	0.25%
Community Development	\$2,883,108	\$2,878,056	2.19%	(\$5,052)	-0.18%
Non Departmental	\$779,077	\$329,753	0.25%	(\$449,324)	-57.67%
Schools	\$82,110,612	\$83,625,158	63.73%	\$1,514,546	1.84%
Capital	\$3,235,501	\$3,235,501	2.47%	\$0	0.00%
Debt	\$2,887,432	\$3,081,859	2.35%	\$194,427	6.73%
Utilities	\$24,000	\$24,000	0.02%	\$0	0.00%
<b>Totals</b>	<b>\$129,791,577</b>	<b>\$131,221,655</b>	<b>100.00%</b>	<b>\$1,430,078</b>	<b>1.10%</b>

Revenues are projected to remain fairly stable overall. General Property Taxes and other Local Taxes are showing a growth percentage of almost 2%, reflective of the improving national and local economy. Federal School funds are budgeted to increase 5.5% from the School division anticipating an increase in Federal grants.

<u>Revenues</u>	<u>Adopted</u> <u>FY14-15</u>	<u>Adopted</u> <u>FY 15-16</u>	<u>Percent of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u>	<u>%</u> <u>Change</u>
General Property Taxes/Other Local Taxes	\$58,390,138	\$59,512,938	45.35%	\$1,122,800	1.92%
State Funds - County	\$15,580,032	\$15,733,816	11.99%	\$153,784	0.99%
Local School Funds - Cafeteria	\$2,999,431	\$2,994,028	2.28%	(\$5,403)	-0.18%
State School Funds	\$38,707,535	\$39,067,150	29.77%	\$359,615	0.93%
Federal School Funds	\$8,010,170	\$8,452,110	6.44%	\$441,940	5.52%
Other County Funds/County Federal	\$5,410,601	\$4,826,337	3.68%	(\$584,264)	-10.80%
Fund Balance	\$693,670	\$635,276	0.48%	(\$58,394)	-8.42%
<b>Totals</b>	<b>\$129,791,577</b>	<b>\$131,221,655</b>	<b>100.00%</b>	<b>\$1,430,078</b>	<b>1.10%</b>

Although this is considered a maintenance budget there were still a number of concerns and circumstances that set the stage for the budget development this year and provided the framework by which this proposed budget was developed.

Local sales tax (Included in Other Local Taxes) is projected to increase 3% in the FY15-16 proposed budget. Real Estate and Personal Property Taxes are continuing to show steady signs of growth at 0.70% and 5.6% respectively. Interest Income is projected to drop by over \$400,000 from a 1% reduction in the interest rate the County earns on its' investments.

The state has increased its' share of funding for K-12 education by approximately \$359,615 which is largely earmarked to offset a 1.5% raise for Standards of Quality (SOQ) instructional and support positions. Federal revenue for School programs is projected to increase \$441,940 or roughly 5.5%. Federal School funds are primarily earmarked for Title I and II, Title VI-B programs and School Food programs.

Of significant note on proposed General Government expenditures are the following:

- Funds an increase of \$101,000 for additional juvenile detention costs.
- Adds \$24,000 to the Registrar's budget for changes in election requirements.
- Funds \$42,000 in additional grant funded positions for Family Resources.

In terms of school funding for FY15-16, I am recommending the following:

- ☐ Local operational funding of \$30,674,665 – an increase of \$966,394 or 3.3%.
- ☐ Debt service funding of \$2,402,459. This amount is a reduction of \$248,000 for the drop in school debt service projected for FY15-16. The \$248,000 is reserved for future School debt service in the County Debt Service Fund and has been earmarked for the School five year capital projects plan which began in FY12-13.

- Continued School Capital funding of \$880,000 plus \$340,000 for school bus replacement for a total of \$1,220,000. \$880,000 has also been earmarked for the School five year capital projects plan.

Other Highlights in the Budget Include:

Major Capital Improvements proposed for FY15-16:

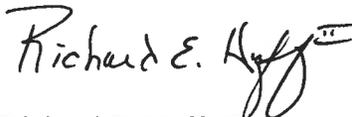
- Funds \$282,672 for Upgrades of Mission Critical Information Technology Infrastructure Improvements.
- Continues Landfill Monitoring and Groundwater Corrective Action Expenditures as well as engineering consulting work on the old and new landfill.
- Includes \$180,000 for EMS Vehicle replacement and \$250,000 for Law Enforcement vehicle replacement.
- Provides \$200,000 in local economic development funding incentives, an additional \$100,000 for a Business Park set aside and an additional \$100,000 for the Job Creation Fund.
- Includes \$100,000 for shoreline stabilization at Smith Mountain Lake Park as well as the continuation of the \$100,000 annual payment on the Smith Farm.
- Plans for the replacement of voting equipment by setting aside an additional \$50,000 in FY15-16.

The recommendations outlined above require the 2015-2016 Proposed Budget be funded with the following *existing* tax rates:

Real Estate	\$0.55 per \$100 assessed valuation
Personal Property	\$2.36 per \$100 assessed valuation
Personal Property: Heavy Equipment	\$1.89 per \$100 assessed valuation
Machinery & Tools	\$0.70 per \$100 assessed valuation
Merchants Capital	\$1.08 per \$100 assessed valuation
Vehicle License Fee	\$34.25 per vehicle, \$28.50 per trailer and \$25.25 per motorcycle

In closing, I would be remiss if I did not extend my utmost gratitude to the County's staff, who have worked diligently in the preparation of this plan. I would be happy to answer any questions which may have been generated and staff looks forward to working with you over the next several weeks to produce a plan that addresses our fiscal responsibilities for the coming year.

Respectfully submitted,

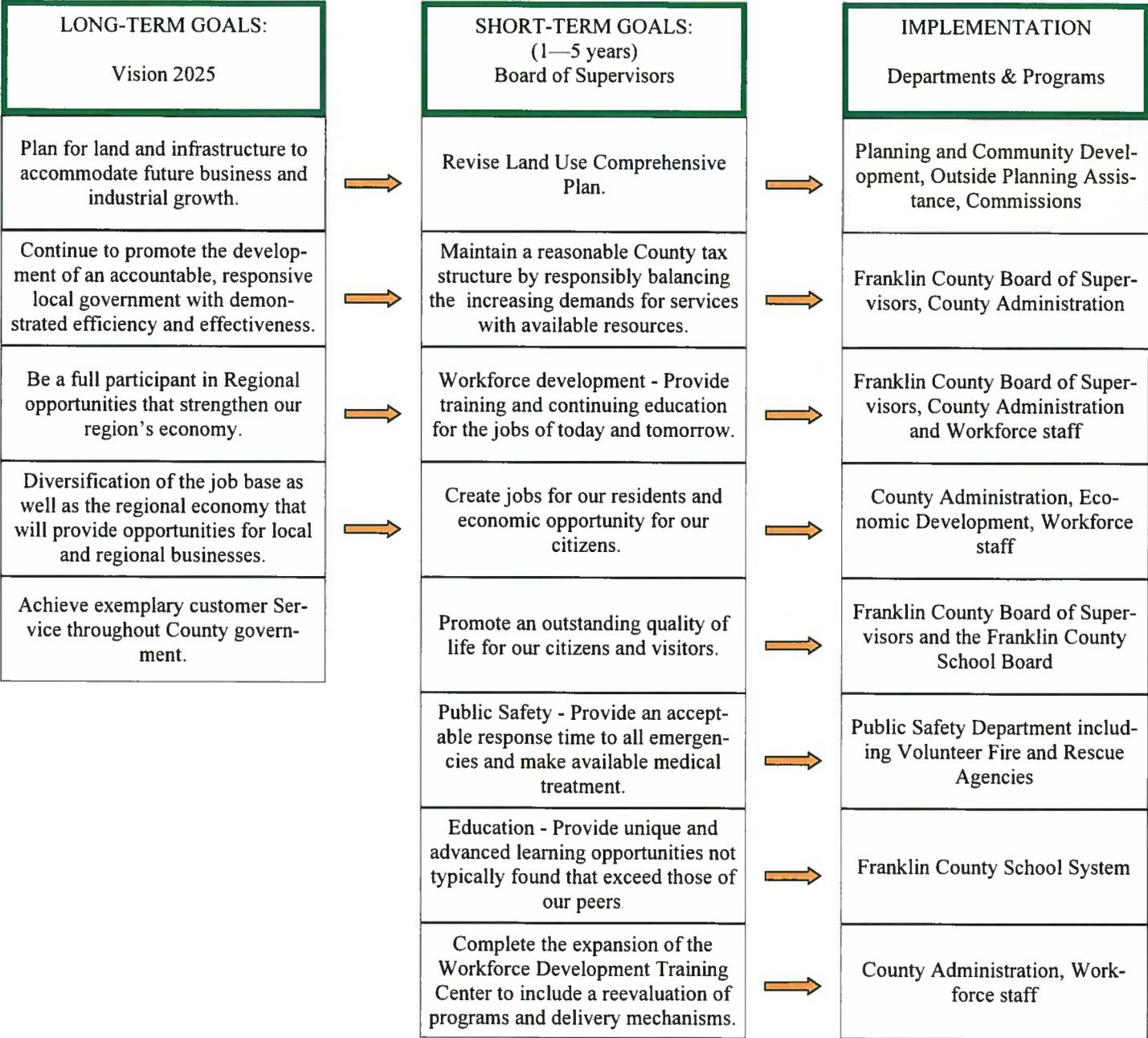


Richard E. Huff, II  
County Administrator

The budget was adopted on April 28, 2015. No changes were made to the tax rates and fees shown above.

# FRANKLIN COUNTY

## LINKING LONG - AND SHORT-TERM GOALS



## ***HISTORICAL SKETCH OF FRANKLIN COUNTY***

*In the 1740's, pioneers traveling by river and road from Eastern Virginia and Maryland, and Scotch-Irish and German families coming down the Carolina Road (originally known as the Great Indian Warrior Path) settled in what would become Franklin County, then the western-most county in Virginia. The County was formed in 1786 from parts of Bedford and Henry Counties by an act of the General Assembly. It was named for Benjamin Franklin, then governor of Pennsylvania, where many settlers originated.*

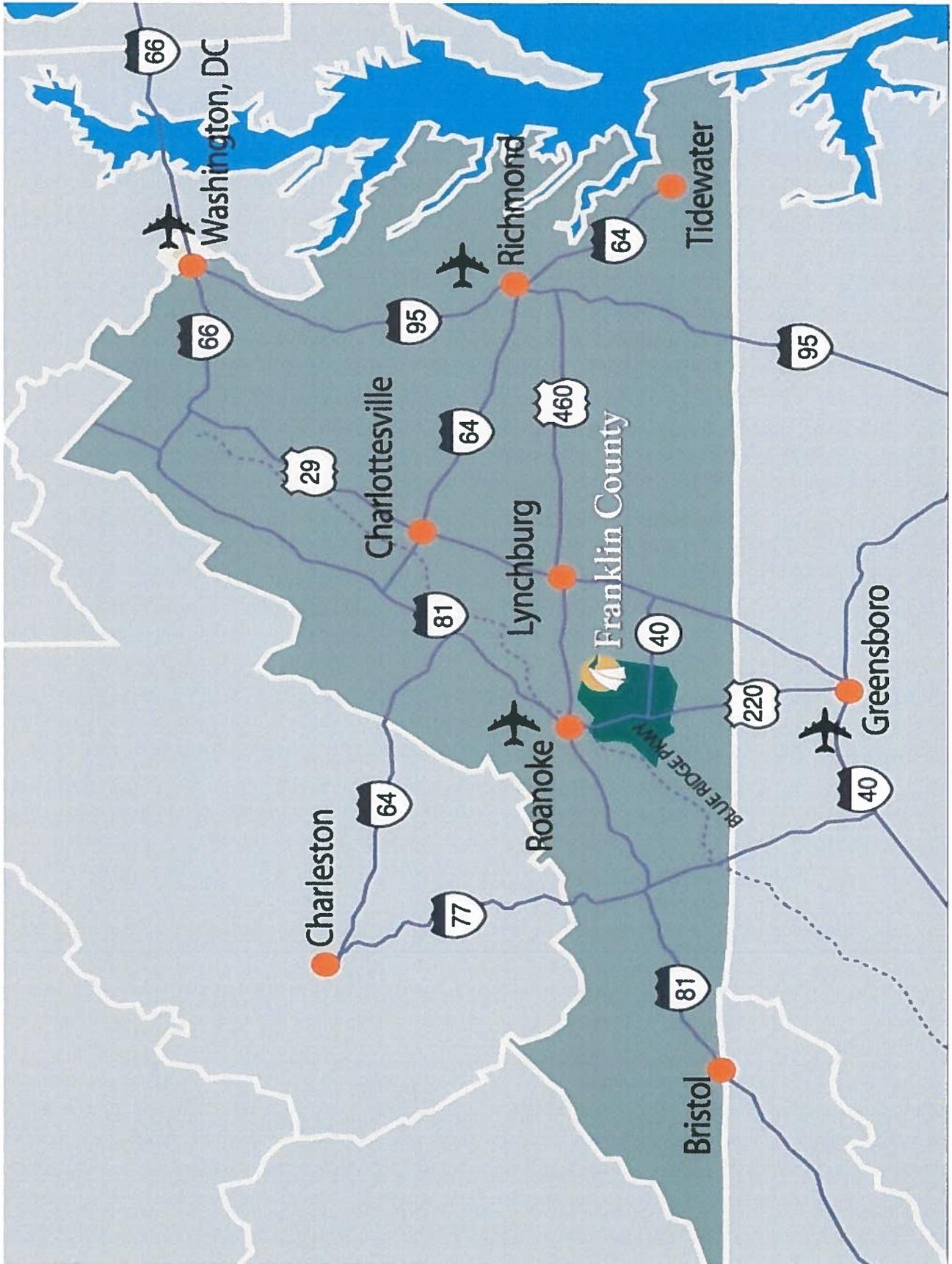
*The County lies in the western piedmont, a diverse terrain ranging from flatlands on the east to rugged peaks of the Blue Ridge on the west. The area was home to Native Americans as early as 10,000 B.C. In the 1600's an eastern Siouan tribe inhabited the region. Indian relics, arrowheads and artifacts found throughout the County remind us of the original settlers.*

*Since the County's early beginnings, its citizens have served as gallant soldiers in every war the U.S. has known. Notable Confederate General Jubal A. Early was born in the Red Valley community. He went to West Point for his education, represented Franklin County in the General Assembly, and served as commonwealth's attorney for many years. Another nationally known native son was Booker T. Washington, a black educator. Born a slave on a plantation near Hales Ford, Booker T. Washington founded the Tuskegee Institute in 1881. His birthplace is a national monument.*

*Agriculture has figured prominently in Franklin County's 200-year history, and was the occupation of most county residents until recent times. Tobacco was a leading crop in early Franklin County. Locally mined iron and copper were transported over the Carolina Road as far south as Georgia. The furnace of the Washington Ironworks, the County's oldest landmark, stands as a monument where munitions for the Revolutionary Army were manufactured. A growing animal husbandry industry established Franklin County as one of Virginia's leading dairy producers.*

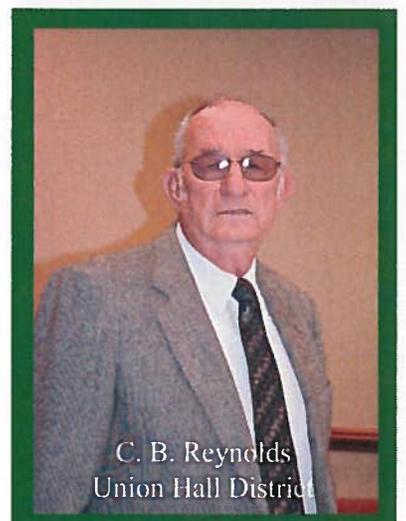
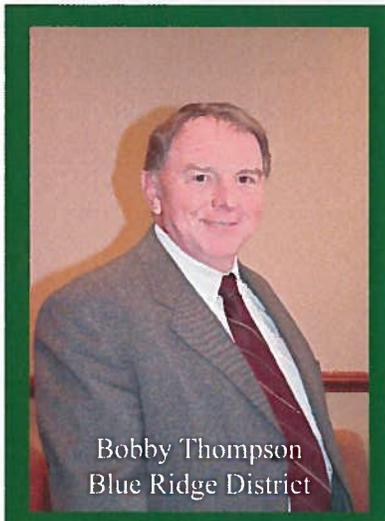
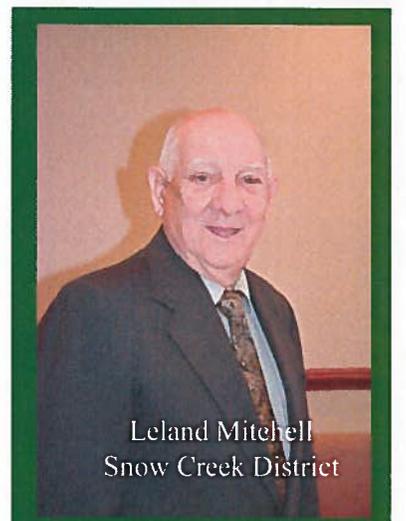
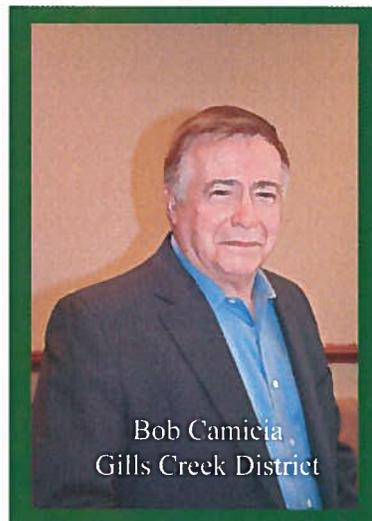
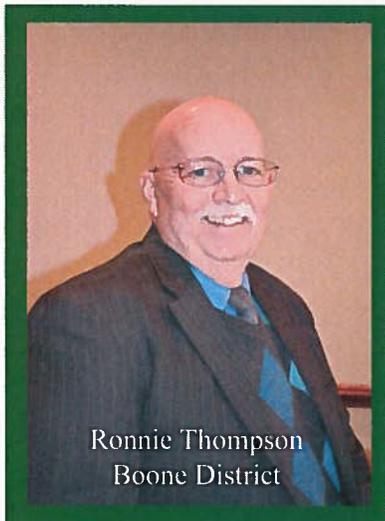
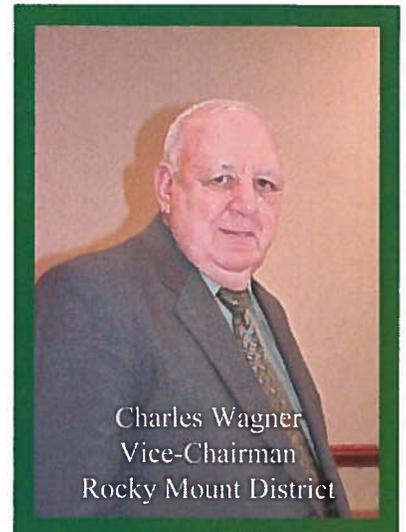
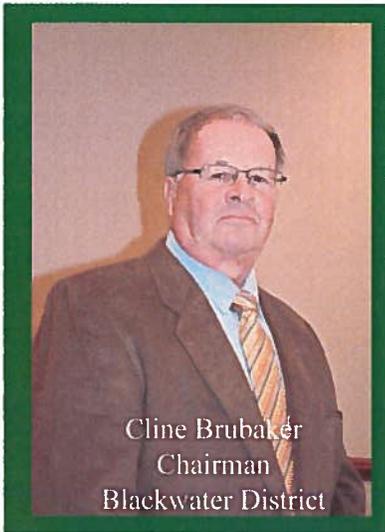
*The late nineteenth century saw increasing industrialization. With the entry of the Norfolk and Western railroad in 1892, the Punkin Vine route through the County provided new access for industry. Tobacco factories as well as diversified wood and textile-based industries became significant components of the County's economy.*

*The development of 2,880 acre Philpott Lake in 1953 and 20,600 acre Smith Mountain Lake in 1966 gave rise to Franklin County's current designation as the "Land Between the Lakes and the Blue Ridge Mountain." It is an apt description for a remarkable place – a land of compelling natural beauty, economic stability, recreational abundance, and rich heritage!*



# Franklin County Board of Supervisors

## June 30, 2015



# Franklin County Officials

June 30, 2015

## Board of Supervisors

Cline Brubaker, Chairman, Blackwater District  
Charles Wagner, Vice-Chairman, Rocky Mount District  
Leland Mitchell, Snow Creek District  
Bob Camicia, Gills Creek District  
Ronnie Thompson, Boone District  
Bobby Thompson, Blue Ridge District  
C. B. Reynolds, Union Hall District

## County Administration

Richard E. Huff, II, County Administrator

County Attorney ..... B. James Jefferson  
Deputy County Administrator ..... Christopher Whitlow  
Director of Finance ..... Vincent Copenhaver  
Director of Economic Development ..... Michael Burnette  
Director of Information Technology ..... Steve Thomas  
Director of Planning ..... Neil Holthouser  
Director of Public Safety ..... Daryl Hatcher  
Director of General Properties ..... Michael Thurman  
Director of Public Works ..... Don Smith  
Director of Park & Recreation ..... Paul Chapman  
Director of Library Services ..... Alison Barry  
Director of Franklin Center ..... Kathy Hodges  
Director of Family Resource Center ..... Cynthia Treadway  
Director of Social Services ..... Deborah K. Powell  
Chief Building Official ..... Andy Morris  
Unit Coordinator of Va. Cooperative Extension ..... Sean Duff  
General Registrar ..... Kay Chitwood

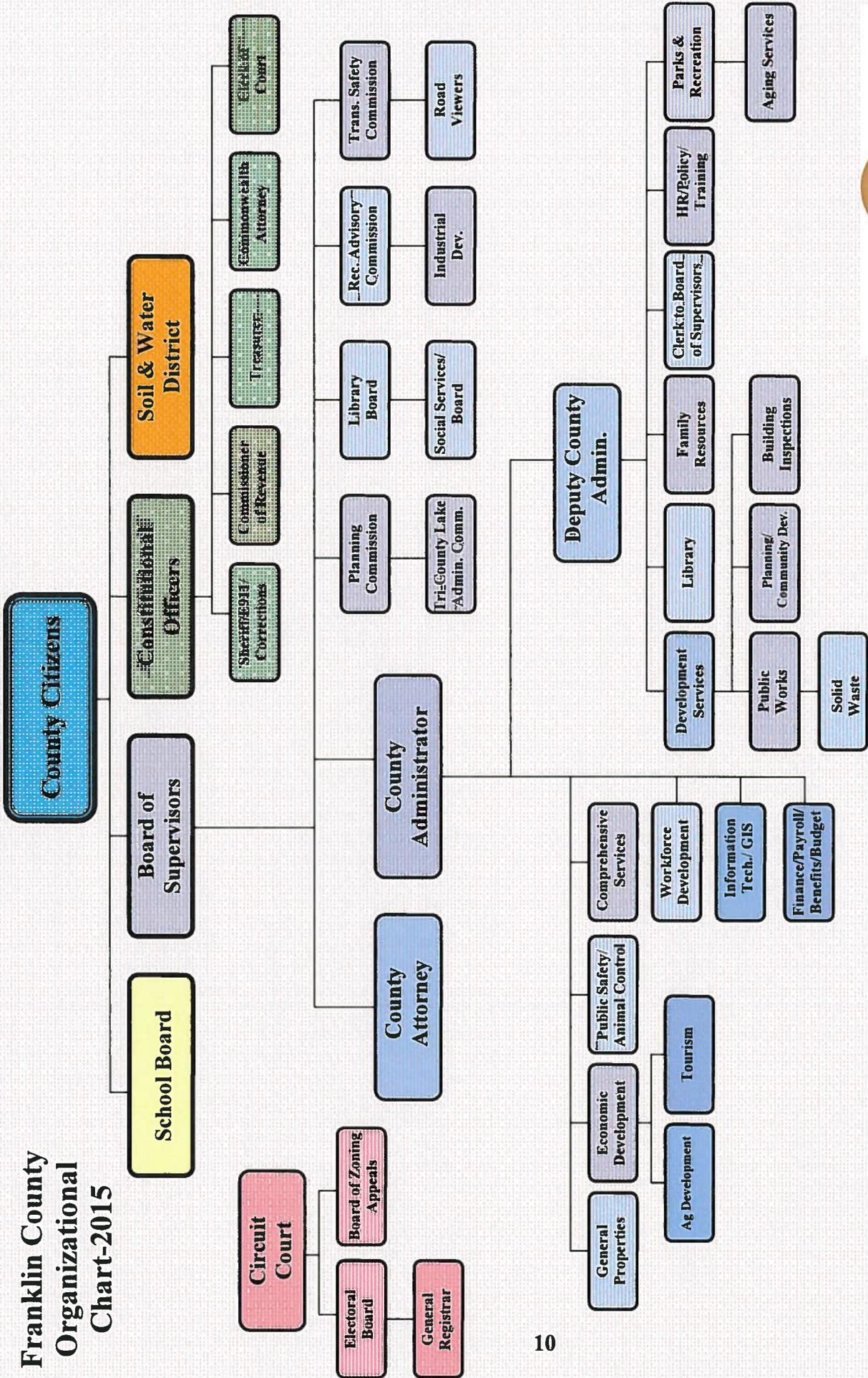
## Constitutional Officers

Clerk of the Circuit Court ..... Teresa Brown  
Commissioner of the Revenue ..... Margaret Torrence  
Commonwealth Attorney ..... Tim Allen  
Sheriff ..... Bill Overton, Jr.  
Treasurer ..... Susan Wray

## Franklin County Social Services Board Members

Michael A DeGorgi, Union Hall District  
Danny Agee, Blackwater District  
Charles Wagner, Rocky Mount District/BOS Representative  
John R. Lipscomb, Boone District  
Howard Ferguson, Snow Creek District  
Richard L. Kleckner, Gills Creek District  
Martha H. Bowling, Blue Ridge District

# Franklin County Organizational Chart-2015



**Franklin County**  
A Natural Setting for Opportunity



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Franklin  
Virginia**

For the Fiscal Year Beginning

**July 1, 2014**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Franklin County, Virginia for its annual budget for the fiscal year beginning July 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

*A Quick Look at Franklin County, Va.*

**Miscellaneous Statistics  
June 30, 2015**

Date Established	1786
Form of Government	County Administrator
Area	692 square miles
Population (estimate)	56,793
Registered Voters	35,363
Median Age	45.5
Per Capita Personal Income	\$ 35,374
Building Permits Issued	1,050
Value of Building Permits Issued	\$ 60,805,382
Unemployment Rate	5.2%
Fire and Rescue Protection:	
Stations	18
Firefighters and Volunteers	230
Police Protection:	
Number of Employees	82
Number of Arrests	2,298
Number of Calls for Service	71,329
Education:	
Number of Elementary Schools	12
Number of Middle Schools	1
Number of High Schools	1
Number of Career Centers	1
Enrollment (actual as of March 31, 2015)	7,098
Parks and Recreation:	
Number of Parks	9
Total Park Acreage	696
Libraries:	
Number of Sites	2
Program Attendance	7,872
Total Circulation	218,037

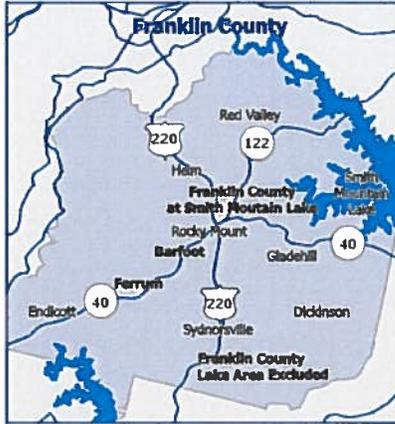
*A Quick Look at Franklin County, Va.*

**Household Characteristics**

The number of households in the County grew from 14,655 in 1990 to 21,315 in 2009, an increase of 45.4%. Other statistics from the 2013 Census are presented below:

Median Age	45.5
Persons under 18 years, percent, 2012	19.7%
Persons 65 years and over, percent 2012	20.2%
White alone, percent, 2012	89.6%
Black or African American alone, percent 2012	8.2%
American Indian and Alaska Native alone, percent, 2012	0.4%
Hispanic or Latino, percent, 2012	2.7%
High school graduate or higher, percent of persons age 25+, 2008-2012	82.7%
Bachelor's degree or higher, percent of persons age 25+, 2008-2012	19.1%
Veterans, 2008-2012	4,703
Housing units, 2012	29,276
Median value of owner-occupied housing units, 2008-2012	\$163,700
Households, 2008-2012	23,358
Persons per household, 2008-2012	2.34
Median household income, 2008-2012	\$45,624
Persons below poverty level, percent, 2008-2012	14.0%
Unemployment Rate-December 2013	5.2%

## A Quick Look at Franklin County, Va.



**Location:** 36.99322 N, 79.88081 W

**Size:** 692 sq. miles

**Population:** 56,793  
(estimate July 1, 2015)

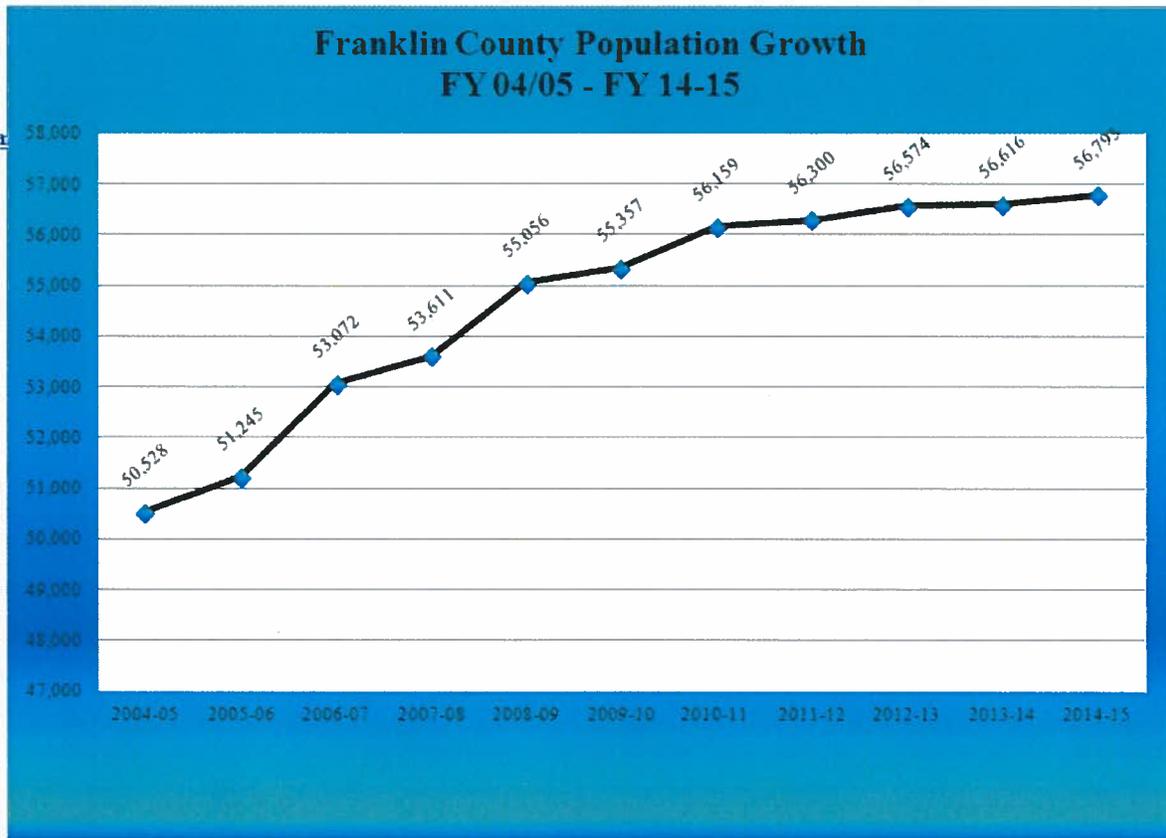
**Population Density:** 82.07 people/sq. mile

**Towns & Communities:**

Boones Mill, Callaway, Ferrum, Glade Hill, Henry, Penhook, Redwood, Rocky Mount, Union Hall and Wirtz

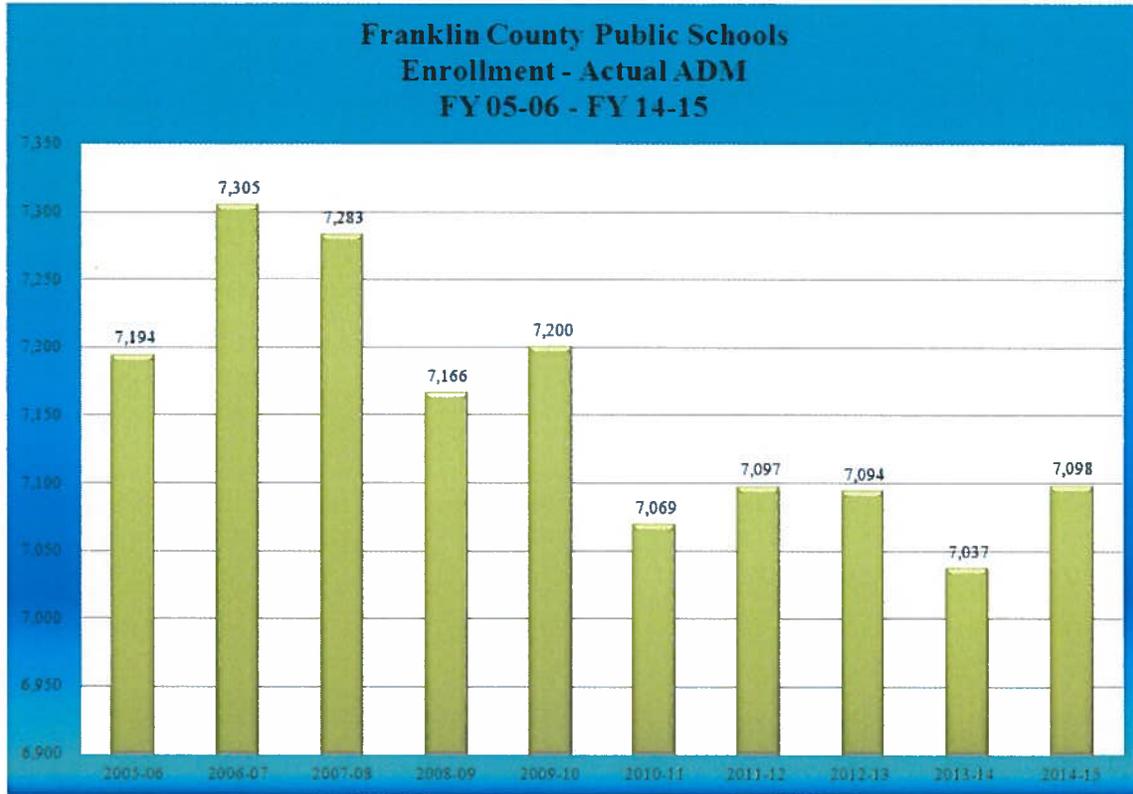
**Population:**

The population and demographic statistics of Franklin County reveal much about the direction in which the County is heading with respect to the need for new or expanded services, recreation, education, healthcare and other services.



*A Quick Look at Franklin County, Va.*

School enrollment has shown increases in conjunction with the overall population growth:



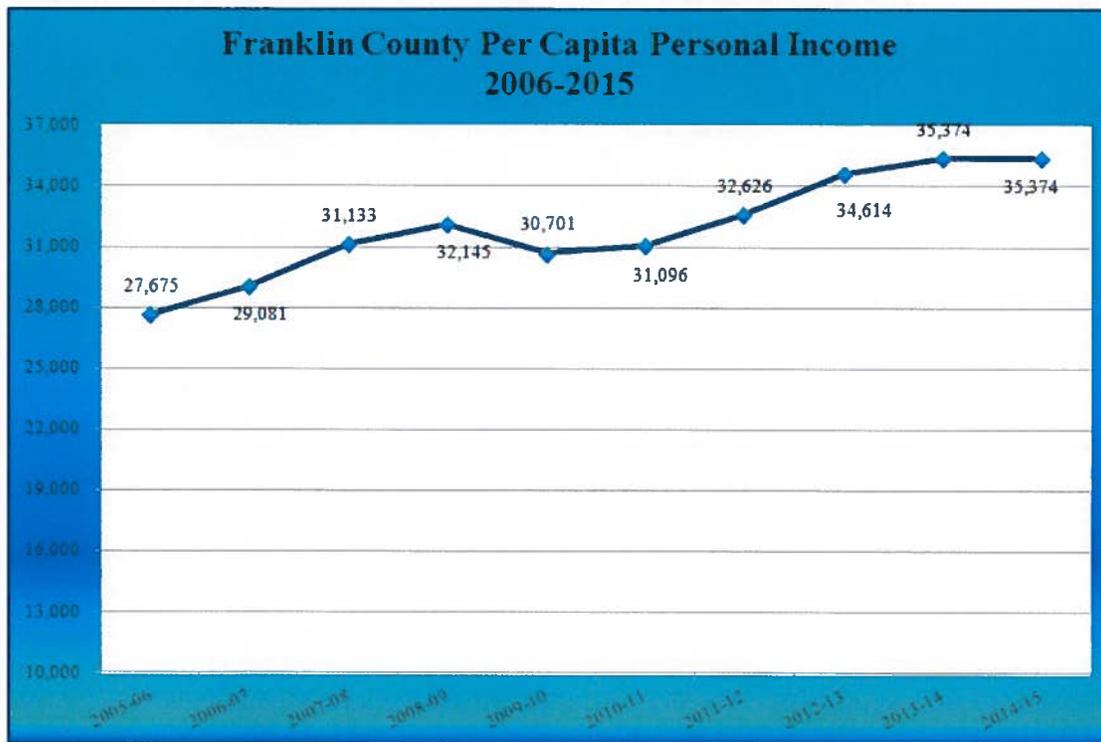
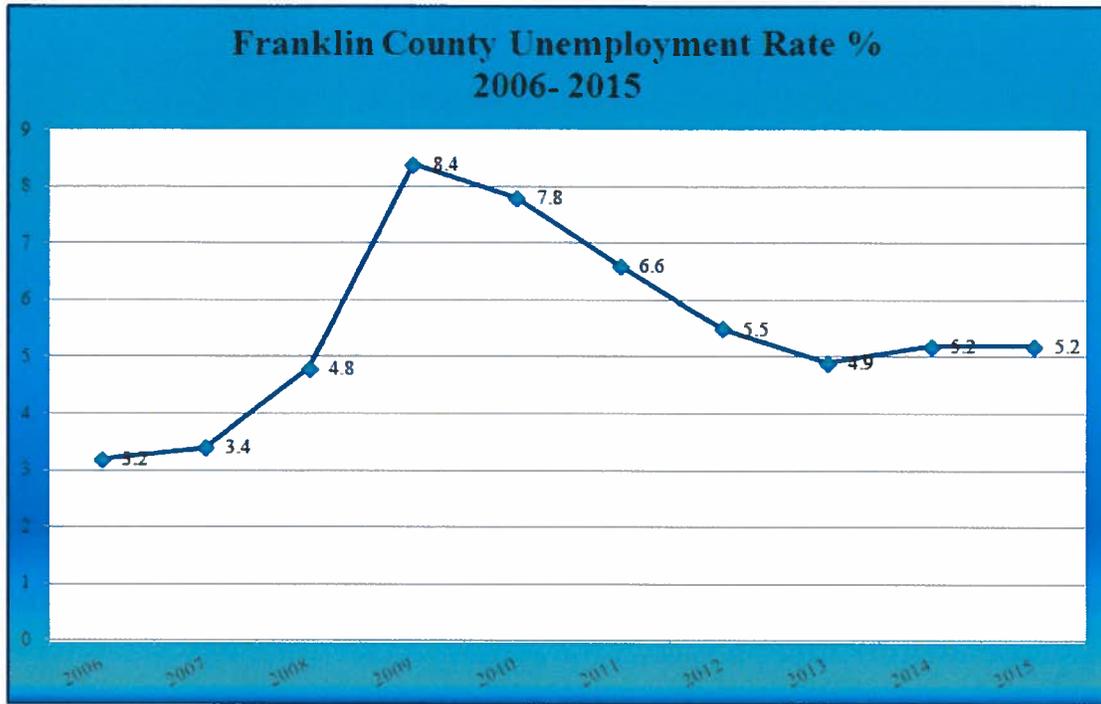
**Educational Attainment**

No Diploma	High School Diploma (or GED)	Some College (no degree)	Associate's Degree	Bachelor's Degree (or higher)
10.0%	35.5%	20.9%	7.0%	11.4%

(percentage of population 25 and older who have earned)

As of 2010 Census

*A Quick Look at Franklin County, Va.*



## *A Quick Look at Franklin County, Va.*

### ***Principal Employers:***

<b><u>Employer</u></b>	<b><u>Product or Service</u></b>	<b><u>Estimated Employment</u></b>
PlyGem Windows	Wood Window/Door Units	600-900
Franklin County Schools	Education	1,231
Wal-Mart	Retail	400-500
Trinity Packaging, Inc.	Plastic Packaging	250-350
Ronile, Inc.	Processed Carpet Yarn	300 – 400
The Willard Companies	Property Management	200-250
McAirlaids	Life Sciences	50 – 99
Carilion Franklin Memorial Hospital	Hospital	250-300
Franklin County	Local Government	326
Uttermost Company	Interior Furnishings	150-200
Mod-U-Kraf Homes, Inc.	Modular Homes	100 – 299

### ***Forecast for the Regional Economy:***

Pollina Corporate Real Estate, Inc. has named Virginia as “America’s most pro-business state” followed closely by Utah, North Carolina (2008 winner), Wyoming and South Carolina.

Collectively, the towns, cities and counties that dot the map from the Alleghany Highlands through the Roanoke region and New River Valley comprise a region of urban amenities, natural beauty, hard-working, friendly people, business opportunities and outstanding educational institutions. All the elements are present for a bright economic future.

Franklin County is a long-term member of the Roanoke Regional Partnership. Since 1983, the Partnership's mission is to lead the region in economic development. As a leader in strategizing, planning, and implementing regional economic development programs and policies, the partnership aims to strengthen and market the region's assets in order to achieve a rate of economic growth that provides excellent jobs while preserving the region's quality of life. The Partnership has helped create more than 13,482 direct new jobs and almost \$1.3 billion in new investment. We represent the counties of Alleghany, Botetourt, Franklin and Roanoke; the cities of Covington, Roanoke and Salem and the Town of Vinton.

The Regional Economic Strategy identifies six action themes and provides specific directions to take in our journey toward regional economic prosperity:

- **Visibility:** Achieve national and international visibility for the region, allowing it to compete successfully for advanced technology growth.
- **Connectivity:** Reduce perceived or real distance both within the region and between the region and the outside world.

*A Quick Look at Franklin County, Va.*

- Quality of Life Amenities: Attract and retain knowledge-oriented enterprises and people by using existing natural assets and quality of life in marketing, while developing amenities that appeal to these people and enterprises.
- Knowledge Workforce: Elevate the knowledge workforce at all levels by improving the skills and knowledge of individual workers, improving responsiveness to companies, and recruiting knowledge workers from outside the region.
- Innovation and Entrepreneurship: Strengthen the region's soft infrastructure that supports innovation and entrepreneurship.
- Economic Transformation: Diversify the regional economy by emphasizing the cultivation of technology-driven companies.

**Property Value and Construction  
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Total Taxable</u>	<u>Residential Construction</u>	
	<u>Assessed Value</u>	<u>Number of Permits</u>	<u>Value</u>
2004-2005	5,039,051,965	1,569	186,932,216
2005-2006	5,299,278,776	1,552	213,523,771
2006-2007	5,559,899,532	1,358	153,694,094
2007-2008	6,026,055,132	1,484	136,739,602
2008-2009	8,292,525,331	1,042	133,734,342
2009-2010	8,363,776,434	874	52,752,602
2010-2011	8,406,148,776	978	64,124,405
2011-2012	8,493,026,694	1,029	54,910,190
2012-2013	7,311,819,908	1,137	51,347,040
2013-2014	7,377,048,819	1,050	60,805,382

Source: Franklin County Commissioner of Revenue and Building Inspections  
Department

*A Quick Look at Franklin County, Va.*

**FRANKLIN COUNTY**  
**Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita**  
**Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Population(1)</u>	<u>Gross Assessed Value (3)</u>	<u>Gross and Net Bonded Debt(2)</u>	<u>Ratio of Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt per Capita</u>
2004-05	49,841	5,039,051,965	23,223,697	0.0046	465.96
2005-06	50,100	5,299,579,776	28,507,051	0.0054	569.00
2006-07	51,102	5,559,899,532	33,003,883	0.0059	645.84
2007-08	52,202	6,026,055,132	36,938,539	0.0061	707.61
2008-09	52,841	8,292,525,331	36,418,271	0.0044	689.20
2009-10	53,450	8,363,776,434	34,807,635	0.0042	651.22
2010-11	56,159	8,406,494,817	31,900,271	0.0038	568.03
2011-12	56,300	8,493,026,694	29,042,189	0.0034	515.85
2012-13	56,574	7,311,819,908	26,429,558	0.0036	467.17
2013-14	56,616	7,377,048,819	33,164,494	0.0045	585.78

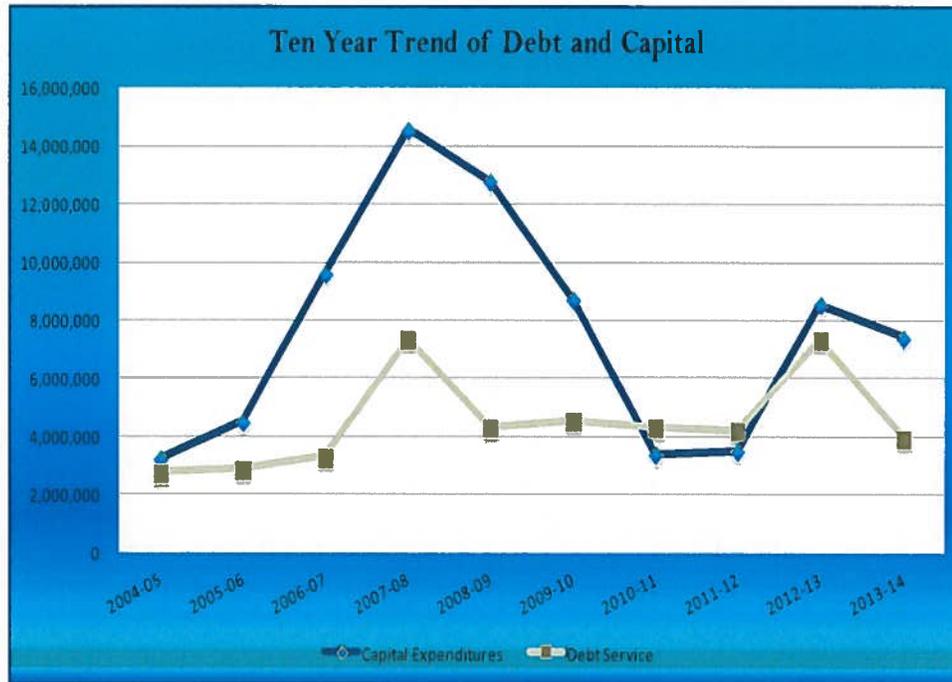
Note: (1) Bureau of the Census  
 (2) Includes all long-term general obligation debt  
 (3) 100% of fair market value

**Ratio of Net Annual Debt Service Expenditures for**  
**General Bonded Debt to Total General Governmental Expenditures**  
**Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service (1)</u>	<u>Total General Government Expenditures (3)</u>	<u>Ratio of Debt Service to General Governmental Expenditures</u>
2004-05	1,806,075	961,179	2,767,254	91,728,187	3.02%
2005-06	1,848,143	1,035,008	2,883,151	102,700,420	2.81%
2006-07	2,076,767	1,232,658	3,309,425	117,641,185	2.81%
2007-08	6,004,140	1,364,839	7,368,979	119,999,538	6.14%
2008-09	2,753,602	1,582,736	4,336,338	136,814,311	3.17%
2009-10	2,960,922	1,602,618	4,563,540	129,335,060	3.53%
2010-11	3,122,020	1,362,326	4,484,346	119,968,362	3.74%
2011-12	3,028,681	1,293,215	4,321,896	121,319,835	3.56%
2012-13	6,304,484	1,040,602	7,345,086	125,741,487	5.84%
2013-14	3,122,132	852,941	3,975,073	125,450,864	3.17%

(1) Exclude bond issuance and refunding of bonds.  
 (2) Includes general, special revenue funds and component units.  
 (3) Excludes refunding of bond.

*A Quick Look at Franklin County, Va.*



**Franklin County, Virginia  
Ten Largest Real Estate Assessments  
June 30, 2014**

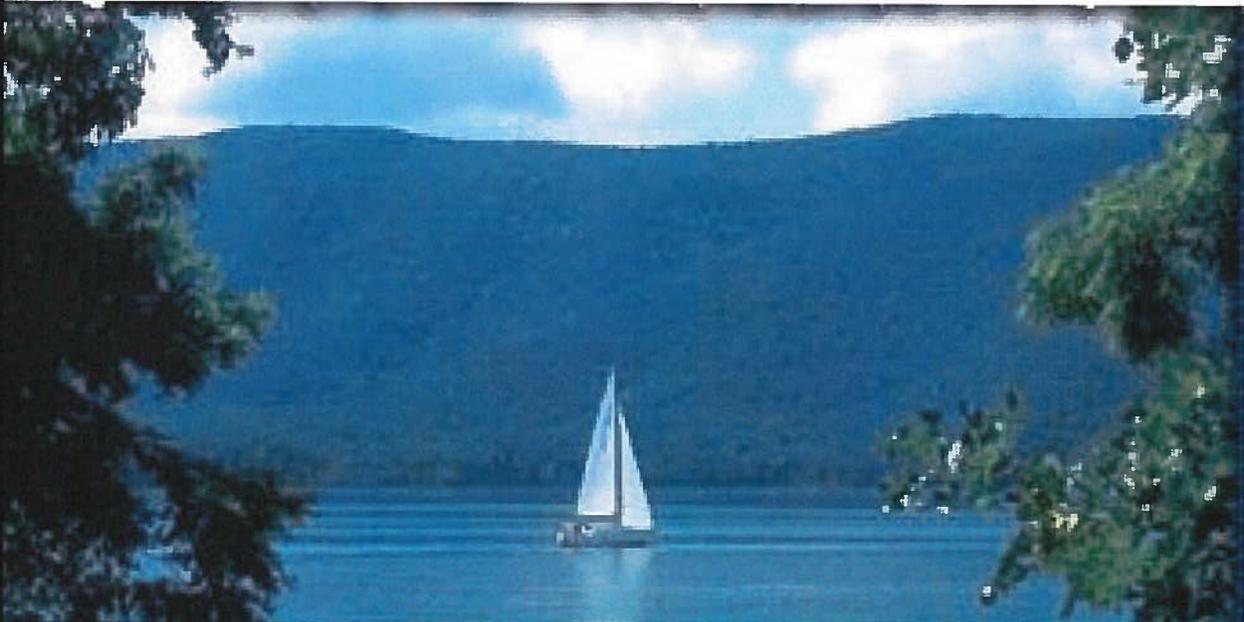
<u>Taxpayer</u>	<u>Nature of Business</u>	<u>Assessed Value (Millions)</u>
Appalachian Power Company	Electric Utility	121
Franklin Real Estate Company	Real Estate	24
Central Telephone Company	Telephone Utility	24
Willard Construction Company	Construction	22
Wal Mart	Retail	10
McAirlaids	Manufacturing	10
Rocky Mount Development Co	Real Estate	10
Franklin Memorial Hospital	Health Care	8
Lowe's	Retail	7
Southgate III LLC	Real Estate	7

# 3

## Budget Overview



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## **Franklin County Summary of the Adopted Budget**

The adopted budget for fiscal year 2015-2016 is hereby presented on a cash basis of accounting under which revenues and related assets are recorded when received and expenditures are recorded as the related funds are expended.

### **The Budget Process**

Franklin County's budget process is governed by Section 15.2-2503 of the Code of Virginia and states that the County budget shall be developed for "information and fiscal planning purposes only." The budget process begins in December with revenue projections being prepared by the Department of Finance. At the same time, budget forms and instructions are distributed to County departments. Departments are asked to justify levels of allocations requested and to document any new programs or grants they anticipate receiving during the upcoming fiscal year. Reviews of departmental budget request and preliminary meetings with the Board of Supervisors takes place in January and February. The School Board budget is presented to the Board of Supervisors in early March and the entire County budget is submitted to the Board of Supervisors by the County Administrator in mid to late March. A public hearing is usually held in mid to late April and final adoption usually occurs by the end of April.

### **Budget Amendment Process**

Franklin County amends its budget as needed throughout the fiscal year. The budget can be amended in two ways: appropriation transfer and supplemental appropriation. The Board of Supervisors has authorized the County Administrator to approve appropriation transfers from one classification of expenditure to another within the same cost center. Transfers between cost centers and funds and supplemental appropriations must be approved by the Board of Supervisors.

The School Board and the Social Services Board are separately granted authority to transfer any unencumbered balance or portion thereof from one classification of expenditure to another within their respective funds in any amount.

### **The Budget as a Managerial Tool**

The purpose of this budget document is to make the budget an understandable managerial plan as well as an accounting tool. It has been prepared under the format required by the Commonwealth of Virginia for comparative reporting purposes and is for informative and fiscal planning purposes only. The Board of Supervisors must officially adopt a budget for each fiscal year (July 1 through June 30) after an advertised public hearing. The budget process affords the opportunity for County departments to do an internal analysis of their activities and goals. The governing body has the opportunity to review and analyze both department goals and citizen input. These plans are then meshed into a fiscal document which projects the necessary revenue to meet the proposed expenditures. The adopted budget is the means by which public policy is put into effect through the planned expenditure of public funds.



# Franklin County

*A Natural Setting for Opportunity*

## Budget Calendar

<u>Date</u>	<u>Task</u>
October 3, 2014	CIP forms and instructions distributed to departments
November 3, 2014	CIP forms due to Finance department
November 11, 2014 through	Preparation of CIP document
December 5, 2014	Department of Finance prepares revenue projections Budget forms and instructions distributed to Departments
January 7, 2015	Budget forms due to Finance department
January 16, 2015	Revenue projections finalized
January 16, 2015	County Administrator begins review of forms and departmental requests
February 27, 2015	Proposed budget decisions and preparation of County budget
March 4, 2015	School Board Public Hearing
March 11, 2015	School Board budget presented to Board of Supervisors
March 18, 2015	County budget presented to Board of Supervisors
March 20, 2015 through	County/School board budget discussions
April 3, 2015	Public Hearing on combined School and County budget
April 15, 2015	Fiscal Year 2014-2015 budget adoption
April 28, 2015	
May – June, 2015	Preparation of related budget documents
July 1, 2015	Implementation of Fiscal Year 2014-2015 adopted budget
July 28, 2015	Budget Book due to GFOA for review

## **Franklin County Long-Term Financial Policies**

### **Financial Planning Policies**

**Balanced Budget:** It is a requirement of the County Administrator to submit a balanced budget to the Board of Supervisors. A balanced budget is defined as the total sum of money Franklin County expects to collect being equal to the total amount it anticipates to spend on goods, services and other expenditures. Section 15.2-2503 of the Code of Virginia, as amended, states that the County budget shall be developed for “informative and fiscal planning purposes only”. It serves as a plan for County operations, maintenance, capital outlay, and debt service and may include reserves for contingencies and future capital improvements. The annual budget must contain a complete itemization of all estimated expenditures, revenues, and borrowings and must be approved by the governing body prior to July 1 of each year. Similarly, the School Board Budget must be adopted by May 1 of each year. The budget adopted by the Board of Supervisors on April 28, 2015 and presented in this budget document is a balanced budget.

**Long-Range Planning:** A five year Capital Improvement Program is adopted by the Board of Supervisors as part of the annual budget process. Details of this Plan are included in the CIP of this document.

Although it is not a long-term financial policy, it is worth noting that the County of Franklin updates its' Comprehensive Plan every five years. The goals and objectives are set forth for seven functional areas: Environment, Transportation, Public Utilities, Community Facilities, Housing, Economic Development and Land Use. Many of the Comprehensive Plan's goals, objectives, and recommendations become actualized through the Capital Improvements Program process. The CIP is the mechanism for funding various public school facilities and improvements such as schools, parks and industrial sites. The CIP sets forth for each project the county's estimated resources available to finance the projected expenditure.

A Strategic Plan was adopted by the Board on August 20, 2013. Excerpts from this plan are included in the following pages.

**Cash management and investment policies:** The County Treasurer is tasked with investing and managing the County's funds on a day-to-day basis within state investment guidelines. An abbreviated summary of the County's investment policy follows:

1. *Pooling of funds*

Except for cash in certain restricted and special funds, Franklin County will consolidate cash balances from all funds to maximize investment earnings.

2. The primary objectives, in priority order, of investment activities shall be safety, liquidity and yield.

3. Other highlight of the policy include:
  - Standards of Care
  - Safekeeping and Custody
  - Suitable and Authorized Investments
  - Reporting

**Asset Inventory:** This process is routinely performed during the planning process for the five year Capital Improvement Program. At that time, department heads and supervisors evaluate the condition and repair records of all equipment and vehicles in their department and also include new equipment for anticipated projects that will be accomplished in future years.

### **Revenue Policies**

It is the goal of the County of Franklin to achieve the following objectives during the budget process:

- Continue to seek new sources of revenue in order to encourage a diversity of revenue sources to improve the ability to handle fluctuations in individual sources.
- Set fees and charges to cover the cost of the service provided.
- Discourage the use of one-time revenues for ongoing expenditures.
- Carefully consider the use of unpredictable revenues.
- Continually seek alternatives to ongoing dependence on real estate revenues.

### **Expenditure Policies**

**Debt Capacity, Issuance, and Management:** The County adopted a debt policy on October 10, 1994. The policy is included in the Debt Management section of this document.

**Reserve Accounts Including Fund Balance:** A fund balance policy is currently being considered by the Board of Supervisors and is included below:

- I. Purpose  
The Board of Supervisors of Franklin County is dedicated to maintaining an appropriate level of fund balance sufficient to mitigate current and future financial risks and to ensure stable tax rates; and, therefore, formally establishes this policy for the County's Fund Balance. This policy also authorizes and directs the Finance Director to prepare financial reports which accurately categorize fund balance as required by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

## II. Components of Fund Balance

Fund balance is the difference between the assets and liabilities reported in a governmental fund. The following five fund balance classifications describe the relative strength of the spending constraints placed on the purposes for which the resources can be used:

- Non-spendable fund balance – amounts that are not in spendable form (such as inventory and prepaid assets) or are required to be maintained intact (corpus of a permanent fund);
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority; for all funds except the general fund, assigned fund balance is the residual fund balance classification;
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are only reported in the general fund.

## III. Committed Fund Balance Policy

The Board of Supervisors is the 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 Board of Supervisors. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

## IV. Assigned Fund Balance Policy

The Board of Supervisors has authorized the County's Finance Director as the official authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

## V. Minimum Unassigned Fund Balance Policy

The County will maintain an unassigned fund balance in the general fund of no less than two months of regular general fund operating revenues. The County considers a balance of less than two months of regular general fund operating revenues to be cause for concern, barring unusual or deliberate circumstances.

VI. Resource Flow Policy

When fund balance resources are available for a specific purpose in more than one classification, it is the County's policy to use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed.

**Purchasing Policy:**

The purpose of this policy is to establish uniform standards and procedures in the procurement of goods, supplies, and services for the Franklin County government offices. This policy is a method to help insure that department heads and other individuals responsible for purchasing within the County have a reference source to use in responding to questions on law and procedures.

1. Administration of the Board adopted purchasing policy is the ultimate responsibility of the County Administrator. The County Administrator will be the County Procurement Agent and may designate others to administer the purchasing policy and procedures on behalf of the County.
2. Each Department Head in conjunction with the County Procurement Specialist or his/her designee is responsible for procurement of goods, supplies, and services in accordance with this policy using good judgment in the expenditure of tax dollars for purposes that further the goals and mission of the County. Each Department Head may, at his/her discretion, appoint a departmental County Procurement Specialist to administer the requirements of this policy.
3. The department heads, departmental County Procurement Specialists and employees are also responsible to ensure appropriate purchasing for the County.

**Operating/Capital Expenditure Accountability:** The Finance Department submits a comparison report of actual expenditures to budget on a monthly basis to the governing body of the County (Board of Supervisors). This report is reviewed for variances that are trending to exceed the budget and appropriate action is taken so as to not exceed the legal appropriation of the respective account.

**Risk Management:** The County's policy is to obtain insurance coverage by competitive negotiation for general liability, public official's liability, property, automobile and workers compensation. Coverage limits are reviewed on an annual basis and the workers compensation plan is also audited on an annual basis. It is the County's goal for claims to be submitted within 48 hours from the occurrence of the accident/incident.

2013  
Franklin County  
Strategic Plan  
Adopted August 20, 2013



Franklin County Government Center

Prepared by the Franklin County Staff  
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**FRANKLIN COUNTY  
2013 DRAFT STRATEGIC PLAN  
Franklin County Government Center**

**Strategic Planning:**

Strategic planning in local government involves a structured, analytical approach that results in the formulation of a framework that can lead to the articulation of goals and associated integrated strategies. Strategic planning extends beyond arbitrary administrative boundaries and traditional thinking. Strategic planning is often defined as "a disciplined effort to produce fundamental decisions and actions that shape and guide what an organization is, what it does and why it does it". This process involves research, development and consideration of strategic alternatives and places an emphasis on the future impacts of current decisions.

**Background:**

Franklin County (population approx. 56,616) is one of the fastest growing counties in Western Virginia. Development and growth demands continue to augment various local government policies and decisions. The purpose of developing a strategic plan is to assist the County in establishing and keeping a focus on those policy-making decision items that are critical to the positive growth of the community. Without a strategic focus, the path of the County will run the risk of meandering from issue to issue without consensus on what objectives must be addressed in order for the community to enjoy positive growth and development. In an effort to operate more strategically, the County Board of Supervisors initially developed a strategic plan in 2004 and adopted a plan again in 2008. During the last four years, the nation has gone through tremendous change. The economic effects of the great recession has reduced revenues at the national, state, and local levels. Most local governments have been forced to make cuts and defer important investments and maintenance. Franklin County has been no exception. Since 2008, the County has lost approximately 15% of its property values and reduced its workforce by approximately 7%. Despite these challenges, the County has improved its AA Bond Ratings contrary to the national norm. The County's population and subsequent service demands continue to increase, whereby the County is considering new strategic investments and economic development initiatives. Franklin County historically has demonstrated an ability to look to the future and plan accordingly. The Board of Supervisors serves as the County's most significant leadership body. In uncertain times, citizens depend upon elected officials to provide a positive vision and to make strategic decisions that support that future. In the Fall of 2012, the Board of Supervisors worked to create such a vision. The Board worked to develop a plan to support their vision, whereby such planned was adopted on August 20, 2013.

**Process:**

The Franklin County Board of Supervisors conducted a priority setting work session at the Franklin County Government Center on November 29, 2012 that focused on several results, which included:

- Environmental scan of external trends, historical characteristics, core successes, organizational strengths, community supports, and critical issues
- Development of a collective leadership picture of the vision and direction that the Board hopes to achieve for the County
- Identification of specific outcome areas which include: Infrastructure, Schools, Economic Development/Job Creation, Financial Stability, Staffing Needs, and Managed Growth
- Identification of Board strategic goals which will be most critical to achieving the vision

The Board of Supervisors took the initial steps to define a preliminary core vision, vision outcome areas and related goals. Subsequently, various members of the Leadership Team conducted a strategic planning work session on December 12<sup>th</sup> and 13<sup>th</sup> at the Franklin County Government Center to review the Board's priorities. The strategic planning session provided staff the opportunity to draft a framework of key tasks and strategic activities to support the Board's stated vision and goals.

The Leadership Team completed the following activities at their work session:

- Developed an understanding of the Board's work session process and results; developed an interpretation that was meaningful for the staff in further enhancing a useful strategic plan
- Gained a framework for strategic planning that will be helpful to the staff over the long term in responding to the Board in an effective and efficient way
- Completed an environmental scan that depicts current and future environmental trends
- For each of the Board's vision goals, the staff developed:
  - >Action Strategies
  - >Key Champions and support staff that it would take to achieve the goal
  - >Target Dates to achieve goals and strategies

Since the Leadership Team work session, staff has reviewed and refined the goals and action strategies. Collectively, the Board of Supervisors priorities and the Leadership Team's subsequent action strategies are merged into this document – 2013 Franklin County, Virginia Strategic Plan.

### **Working Strategically:**

A Strategic Plan is only good as long as it is implemented, utilized, reviewed and updated. There are many steps in developing and using a Strategic Plan and the "system" can be built incrementally. A few of these steps are listed as follows:

- Endorse the Strategic Plan
- Base policy and operating decisions on the Strategic Plan
- Link the Strategic Plan to other Planning Documents (i.e. Budgets, Capital Improvement Plan, Comprehensive Plan, Departmental Work Plans, etc.)
- Incorporate the Strategic Plan into the Budget Process to ensure compliance with the Vision
- Associate the Strategic Plan with Departmental / Staff Performance Reviews
- Integrate performance report of the Strategic Plan into reports
- Engage Board, Staff, and Citizens in Achieving Action Strategies
- Celebrate and Report Successes
- Review and Update the Strategic Plan at least every three to four years



## FRANKLIN COUNTY BOARD OF SUPERVISORS VISION

Over the next 3 years, Franklin County's core vision, which describes its identity and distinguishes it from its neighbors, includes these aspirations . . .

- The County is progressive and others desire to use what the County is doing right.
- The County is financially stable and healthy.
- The County continues to be beautiful even while we enhance progress. Our agricultural land and scenic views are still here. We have used the land wisely by concentrating growth in well-planned villages.
- The County has moved from being a great place to live to a great place to live and work. We have increased opportunities for people to work right within the County.
- Many people are enjoying our remarkable recreation, including opportunities to experience our natural assets, events, heritage, culture, and special venues.
- The County has maintained award-winning schools with great ratings as a result of vision, creative foresight, excellent management, dedicated employees, and support. We have excellent career-technical education and job training opportunities for students at a young age.
- We have healthy economic development and job creation. We have higher paying jobs, clean businesses, and have pursued our target sectors advantageously. The County's quality of life is perceived to be an asset in locating a business here. Businesses come here because their employees have a mindset that they want to live in Franklin County.
- We have provided what we need in order to have good diverse growth in the County. We have provided more capabilities to follow our dreams and to insure implementation of what we want to have happen. We have dedicated staffing, the right infrastructure, clear ideas about where we want things, and an aggressive and competitive strategy.

## FRANKLIN COUNTY BOARD OF SUPERVISORS STRATEGIC OUTCOME AREAS

Using the critical issues identified in the environmental scan, the Board achieved consensus on 6 Strategic Outcome Areas in which progress must be made to achieve its 3 year Core Vision. These outcome areas have clear goals to address each of them in the Strategic Plan.

### INFRASTRUCTURE

Includes water/sewer, broadband, cell towers, EMS, natural gas, roads, and landfill capacity and enforcement

### SCHOOLS

Includes workforce development, career/technical education, child support services

### ECONOMIC DEVELOPMENT/JOB CREATION

Includes economic development site/park, looking at other amenities needed to attract business, industrial development, business support, and structure for support of existing businesses

### FINANCIAL STABILITY

Includes how we finance the future, new revenue streams, dedicated revenue streams, different funding mechanisms, long range planning

### STAFFING NEEDS

Includes retention, development, competitive compensation, additional staffing to provide capability, human capital, and succession planning for pending retirements

### MANAGED GROWTH

Includes having tools to manage growth effectively, village centers, ordinances, how to get the type of growth that we want, impact fees, addressing the aging population, and working with demographics/population changes

## FRANKLIN COUNTY BOARD OF SUPERVISORS 2-3 YEAR GOALS

The Board developed an initial set of Goals that Members would like to achieve over the next 3 years in order to implement the Core Vision. Staff members will use the Board's Goals and will also consider other goals to recommend that will assist the Board in achieving progress on the Core Vision and Strategic Outcome Areas.

### INFRASTRUCTURE

Includes water/sewer, broadband, cell towers, EMS, natural gas, roads, and landfill capacity and enforcement

Develop water and sewer to growing areas of the County, with priority on sewer to Route 220N, water to Burnt Chimney, and water and sewer to South Lake.
Implement a better radio communications system throughout the County to support fire and rescue.
Implement response time standards for fire and EMS with appropriate resources.
Develop and implement a system to insure that we extend the life of the landfill, considering education, recycling, and enforcement of non-County dumping policies.
Pursue public/private partnerships for expanded broadband and cellular service.
Develop a funding plan and timeline for natural gas on Route 220.

### SCHOOLS

Includes workforce development, career/technical education, child support services

Advocate for and develop financing plan for expanded career and technical education training, with consideration of mentoring and apprenticeship programs.
Actively pursue STEM-H focus at the Franklin Center.

### ECONOMIC DEVELOPMENT/JOB CREATION

Includes economic development site/park, looking at other amenities needed to attract business, industrial development, business support, and structure for support of existing businesses

Implement new business park plan.
Review current levels of staff support for economic development and make adjustments as needed.
Develop plan(s) for business support capability.

FRANKLIN COUNTY BOARD OF SUPERVISORS 2-3 YEAR GOALS, page 2

**FINANCIAL STABILITY**

Includes how we finance the future, new revenue streams, dedicated revenue streams, different funding mechanisms, long range planning

Develop a long-range financial plan.
Consider a dedicated revenue stream for economic development, including citizen education if pursued.
Evaluate and reaffirm our financial policies to insure that they are effective for us.

**STAFFING NEEDS**

Includes retention, development, competitive compensation, additional staffing to provide capability, human capital, and succession planning for pending retirements

Evaluate compensation, benefits, and staffing levels with appropriate peer groups.
Develop a financial program to maintain employee's benefits.
Develop a succession plan and evaluate which areas need more staff.
Develop staffing plan to coincide with goal implementation as well as maintaining current levels of service.
Explore performance based pay.

**MANAGED GROWTH**

Includes having tools to manage growth effectively, village centers, ordinances, how to get the type of growth that we want, impact fees, addressing the aging population, and working with demographics/population changes

Develop tools to manage the growth of the County effectively, including ordinances and impact fees as appropriate.
Consider how to create incentives for the growth that we want in the County.
Act on appropriate strategies from Aging Services strategic plan.

## STAFF RECOMMENDED GOALS

### INFRASTRUCTURE

Includes water/sewer, broadband, cell towers, EMS, natural gas, roads, and landfill capacity and enforcement

Goal 1: Develop water and sewer to growing areas of the County, with priority on sewer to Route 220N, water to Burnt Chimney, and water and sewer to South Lake.

Goal 2: Implement better radio communications system throughout the County to support fire and rescue.

Goal 3: Implement response time standards for fire and EMS with appropriate resources.

Goal 4: Develop and implement a system to insure that we extend the life of the landfill, considering education, recycling, and enforcement of non-County dumping policies.

Goal 5: Pursue public/private partnerships for expanded broadband and cellular service.

Goal 6: Develop a funding plan and timeline for natural gas on Route 220.

### SCHOOLS

Includes workforce development, career/technical education, child support services

Goal 1: Advocate for and develop a financing plan for expanded career and technical education training, with consideration of mentoring and apprenticeship programs.

Goal 2: Actively pursue STEM-H focus at the Franklin Center.

Goal 3: Pursue a strategy to increase collaboration and specific efforts with the Franklin County School Board to enhance the school system's effectiveness and outcome accountability in tailoring Pre-K-12 education to ensure that we can graduate students who will contribute to a highly trained workforce.

Goal 4: Maximize partnerships among institutions of higher education and prospective businesses to align and coordinate strengths from those programs with needs and demands of current and future businesses.

### ECONOMIC DEVELOPMENT/JOB CREATION

Includes economic development site/park, looking at other amenities needed to attract business, industrial development, business support, and structure for support of existing businesses

Goal 1: Implement new business park plan.

Goal 2: Review current levels of staff support for economic development and make adjustments as needed.

Goal 3: Develop plan(s) for business support capability.

Goal 4: Develop a plan to attract diverse businesses that will increase the mean per capita income.

## FINANCIAL STABILITY

Includes how we finance the future, new revenue streams, dedicated revenue streams, different funding mechanisms, long range planning

Goal 1: Develop a long-range financial plan including review of current revenue streams.

Goal 2: Consider a dedicated revenue stream for economic development, including citizen education if pursued.

Goal 3: Evaluate and reaffirm our financial policies to insure that they are effective for us.

Goal 4: Pursue a cooperative strategy that will enable the School Board and the County Board of Supervisors to arrive at a joint financial strategy that will support education needs within the available financial framework in which we work

## STAFFING NEEDS

Includes retention, development, competitive compensation, additional staffing to provide capability, human capital, and succession planning for pending retirements

Goal 1: Develop a staffing plan to coincide with goal implementation as well as maintaining current levels of service.

Goal 2: Develop a succession plan and evaluate which areas need more staff.

Goal 3: Evaluate compensation and benefits with appropriate peer groups, including the development of a financial program to maintain employees' benefits and the exploration of performance-based pay.

## MANAGED GROWTH

Includes having tools to manage growth effectively, village centers, ordinances, how to get the type of growth that we want, impact fees, addressing the aging population, and working with demographics/population changes

Goal 1: Develop tools to manage the growth of the County effectively, including ordinances and impact fees as appropriate.

Goal 2: Consider the creation of incentives for the growth that we want in the County.

Goal 3: Act on appropriate strategies from Aging Services strategic plan.

## Franklin County - Debt Management

The Franklin County Board of Supervisors adopted the following debt policy on October 10, 1994:

1. Financing should be considered for County assets that are designed to serve the citizens for a period of time in excess of five years with debt issued for a similar period and designed to spread the cost of the asset to all users, both current and future, unless a more feasible alternative exists (grants, gifts, etc.); and
2. Debt issued for the purpose of financing water and sewer projects or other enterprise fund projects will primarily be supported by revenues generated by those projects; and
3. County debt as a percentage of assessments will not exceed 3.5%; and
4. The County's debt service as a percentage of general government expenditures will not exceed 10%; and
5. The County's debt per capita will not exceed \$1,500 per capita; and
6. Capital leases of longer than three (3) years duration will be included as debt for the purpose of computing the ratios expressed herein.

	<i>Policy</i>	<i>Actual at June 30, 2014</i>
The County's debt as a percentage of the real estate assessment.	<b>3.50%</b>	<b>0.45%</b>
The County's debt service as a percentage of general government expenditures	<b>10.00%</b>	<b>3.17%</b>
Overall Debt Per Capita at June 30, 2014	<b>\$1,500.00</b>	<b>\$800.00</b>
Net Bonded Debt Per Capita at June 30, 2014	<b>\$1,500.00</b>	<b>\$585.78</b>
<b>(Net Bonded Debt only includes General Obligation Bonds and Notes and Literary Fund Loans. It excludes the liability for Landfill Closure and Post Closure, the Accrued Liability for Vacation, Sick and Comp Time, Capital Leases, Bond Premiums and the Liability for Other Post-Employment Benefits)</b>		

Annual requirements to amortize long-term debt and related interest are as follows:

<b>Fiscal Year</b>	<b><u>General Obligation Bonds</u></b>	
<b><u>Ending June 30,</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>
2015	\$3,680,256	\$1,097,479
2016	3,273,636	942,546
2017	3,332,234	840,756
2018	3,391,472	738,416
2019	2,836,837	635,496
2020-2024	10,141,827	1,930,553
2025-2030	5,150,480	643,652
2031-2034	850,000	152,188
2035	194,999	4,669
<b>Total</b>	<b>\$32,851,741</b>	<b>\$6,985,755</b>

**Change in Long-Term Obligations  
as of June 30, 2014**

	<u>Balance June 1, 2013</u>	<u>Increases/ Issuances</u>	<u>Decreases/ Retirements</u>	<u>Balance June 30, 2014</u>
General Obligation				
Bonds and Notes	\$26,089,826	\$9,744,000	(\$2,982,085)	\$32,851,741
Premiums on Gen. Obligation bonds	339,732		(26,979)	312,753
Capital leases	534,770		(140,047)	394,723
Landfill closure/postclosure liability	9,322,075	324,370	(52,097)	9,594,348
Compensated absences	1,548,066	1,051,957	(1,161,050)	1,438,974
Net OPEB obligation	628,160	108,000	(36,000)	700,160
<b>Total</b>	<b>\$38,462,629</b>	<b>\$11,228,327</b>	<b>(\$4,398,258)</b>	<b>\$45,292,699</b>

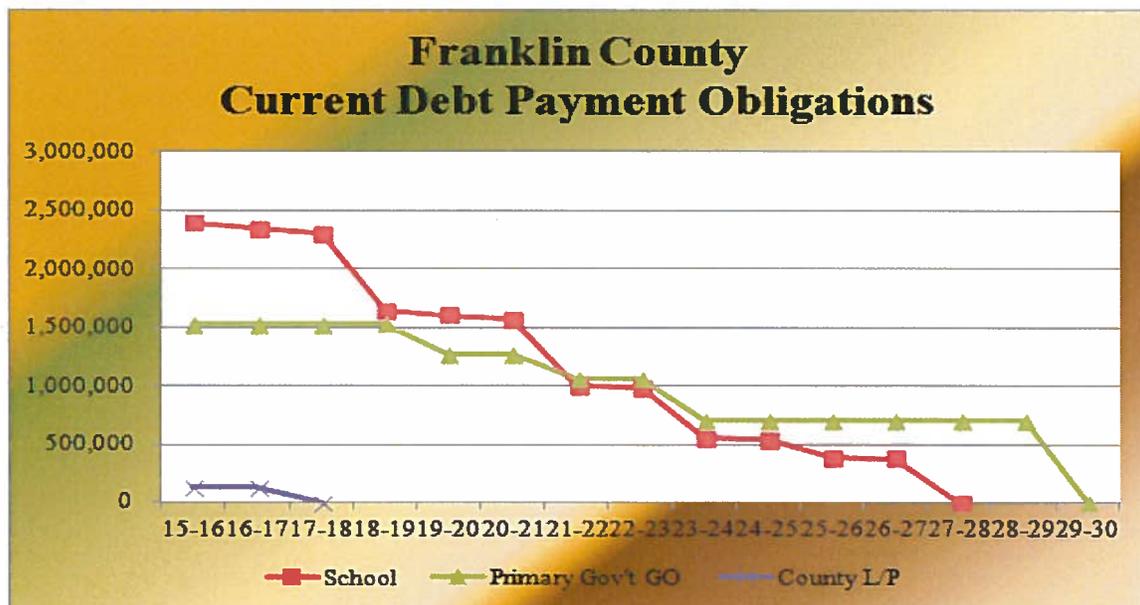
**Bond Rating:**

Franklin County's underlying credit rating by Moody's is Aa2. The rating from Standard & Poor's was recently upgraded from AA- to AA+. Both credit rating agencies are favorably impressed with the County's managerial policies as well as its' adherence to conservative financial policies. Also cited by both rating agencies is Franklin County's strong General Fund balance and meaningful usage of Pay-As-You-Go Funding for capital needs.

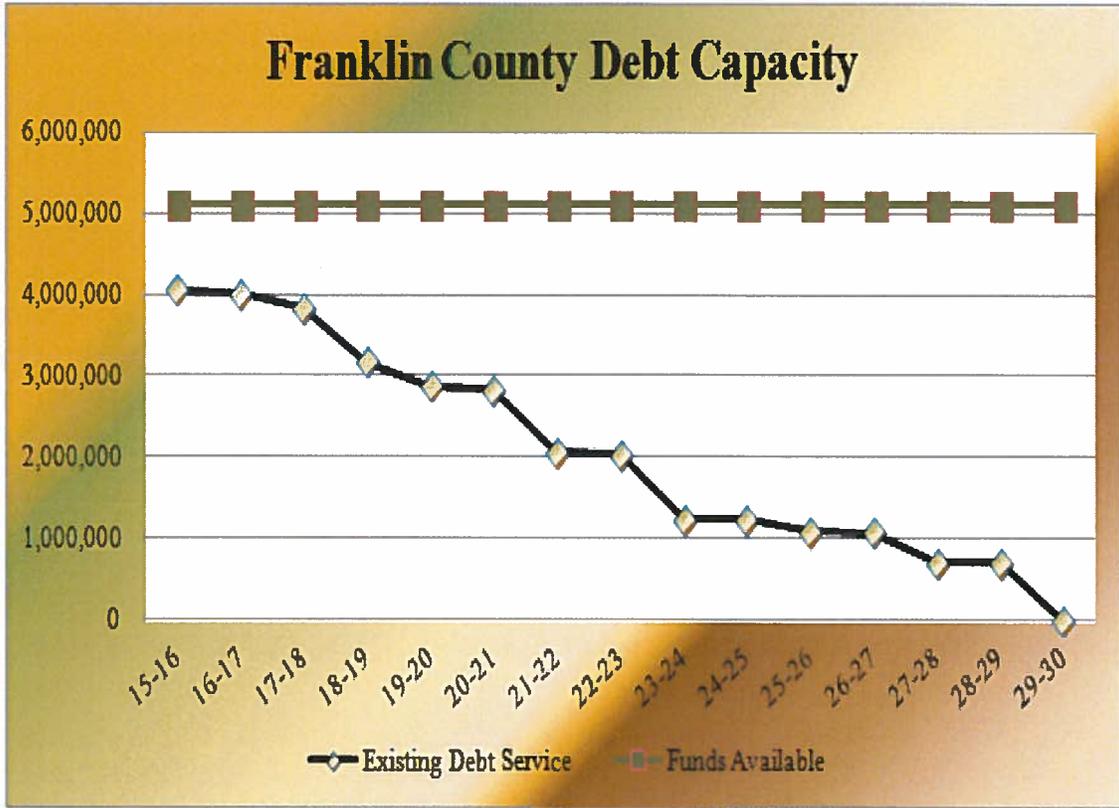
By formalizing the solid financial standing of the County in the eyes of the investment community, Franklin County has maximized their chances to borrow monies at the lowest interest rate possible. These ratings confirm to Wall Street that Franklin County's financial position is strong and as a result, repayment risk for an investor in debt obligations of the County is minimal."

**Debt Capacity**

The following chart shows the County's current debt payment obligations by type and fiscal year.



The next chart examines the County of Franklin’s ability to borrow in future years based upon the amount of annual debt service retired that year. This capacity assumes that total debt service will not exceed FY15-16 levels nor require increases in future tax rates.

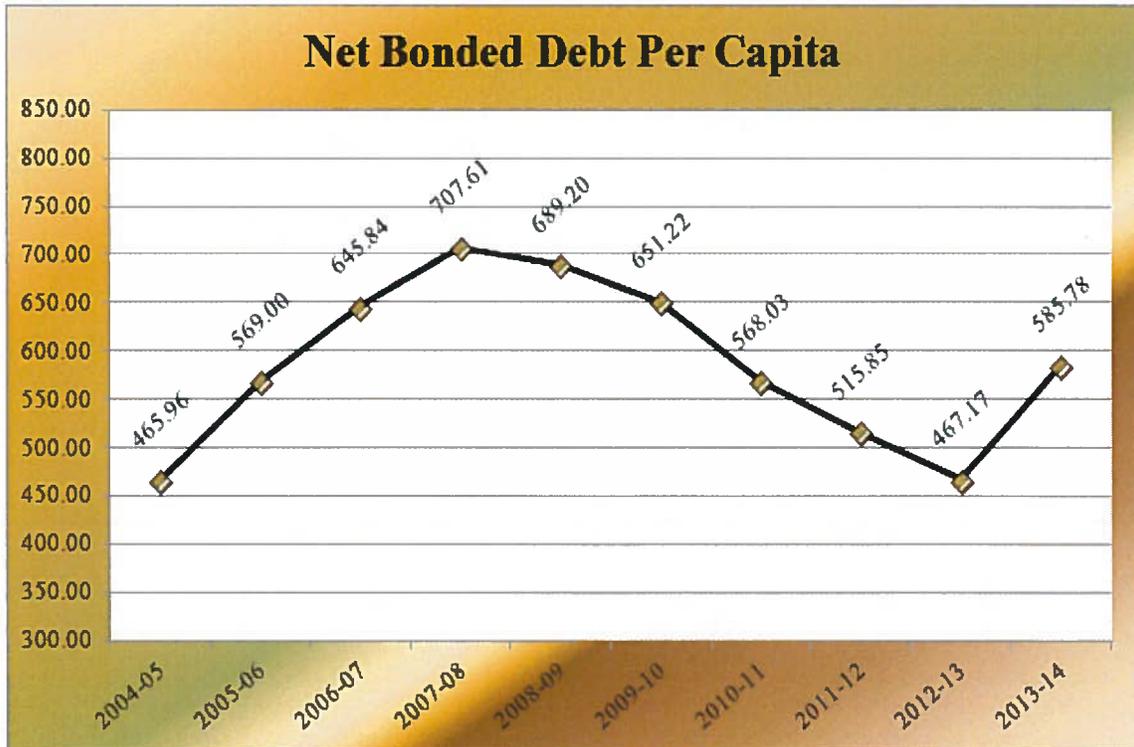


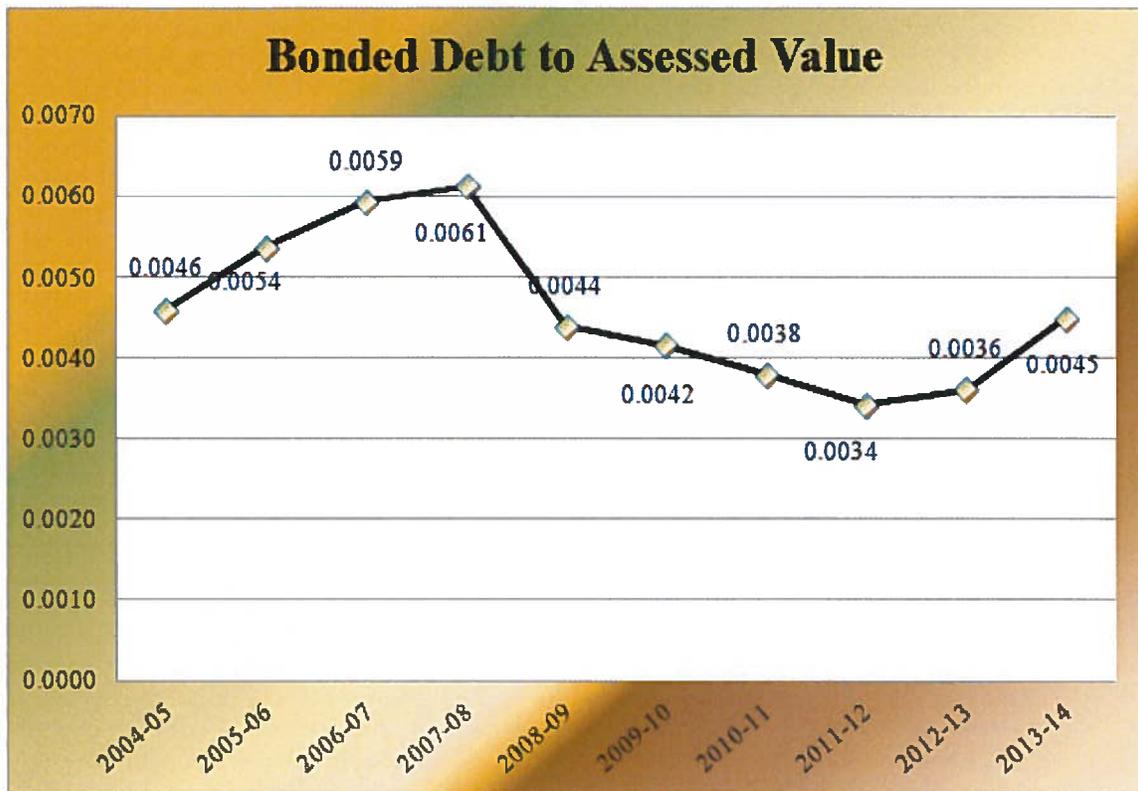
The current level of net bonded debt per capita at June 30, 2014 for Franklin County is \$585.78. The median for the Commonwealth of Virginia is approximately \$1,000. Franklin County’s debt to assessed value at June 30, 2014 is 0.45% with the Virginia median being slightly less than 2.00%. Debt service as a percentage of expenditures was 3.17% for the fiscal year ended June 30, 2014. The County is in good financial position to borrow in the future should the need arise. The adopted FY15-16 budget does not include any borrowed funds.

**FRANKLIN COUNTY**  
**Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita**  
**Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Population(1)</u>	<u>Gross Assessed Value (3)</u>	<u>Gross and Net Bonded Debt(2)</u>	<u>Ratio of Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt per Capita</u>
2004-05	49,841	5,039,051,965	23,223,697	0.0046	465.96
2005-06	50,100	5,299,579,776	28,507,051	0.0054	569.00
2006-07	51,102	5,559,899,532	33,003,883	0.0059	645.84
2007-08	52,202	6,026,055,132	36,938,539	0.0061	707.61
2008-09	52,841	8,292,525,331	36,418,271	0.0044	689.20
2009-10	53,450	8,363,776,434	34,807,635	0.0042	651.22
2010-11	56,159	8,406,494,817	31,900,271	0.0038	568.03
2011-12	56,300	8,493,026,694	29,042,189	0.0034	515.85
2012-13	56,574	7,311,819,908	26,429,558	0.0036	467.17
2013-14	56,616	7,377,048,819	33,164,494	0.0045	585.78

Note: (1) Bureau of the Census  
(2) Includes all long-term general obligation debt  
(3) 100% of fair market value



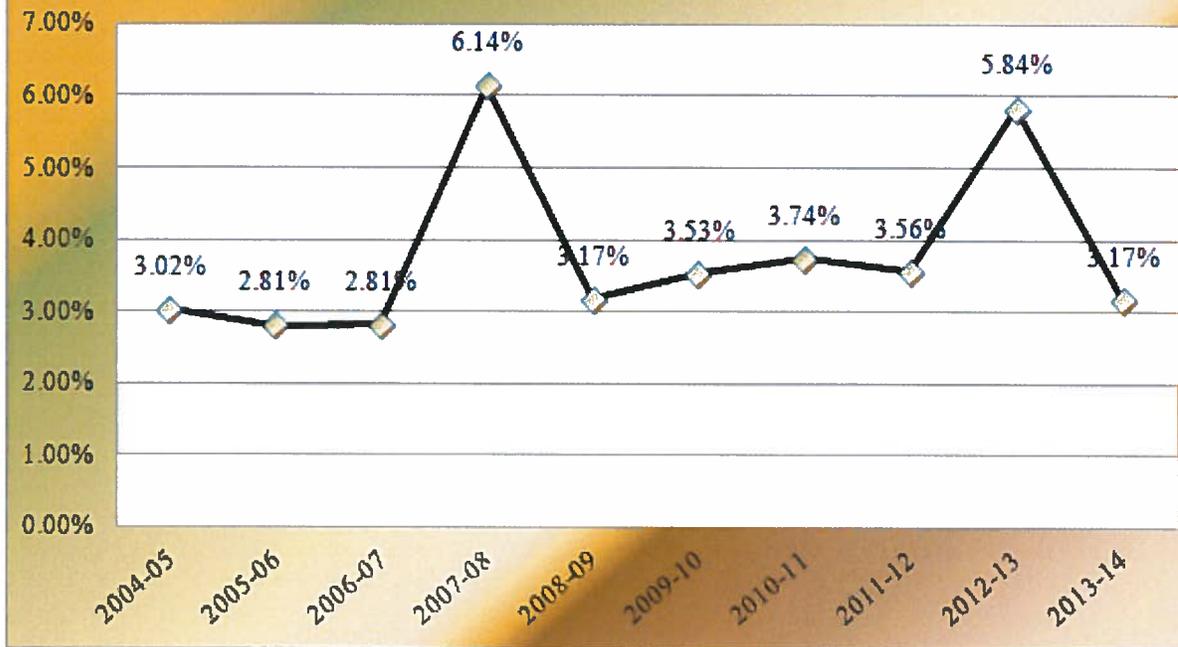


**Ratio of Net Annual Debt Service Expenditures for  
General Bonded Debt to Total General Governmental Expenditures  
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service (1)</u>	<u>Total General Government (2) Expenditures (3)</u>	<u>Ratio of Debt Service to General Governmental Expenditures</u>
2004-05	1,806,075	961,179	2,767,254	91,728,187	3.02%
2005-06	1,848,143	1,035,008	2,883,151	102,700,420	2.81%
2006-07	2,076,767	1,232,658	3,309,425	117,641,185	2.81%
2007-08	6,004,140	1,364,839	7,368,979	119,999,538	6.14%
2008-09	2,753,602	1,582,736	4,336,338	136,814,311	3.17%
2009-10	2,960,922	1,602,618	4,563,540	129,335,060	3.53%
2010-11	3,122,020	1,362,326	4,484,346	119,968,362	3.74%
2011-12	3,028,681	1,293,215	4,321,896	121,319,835	3.56%
2012-13	6,304,484	1,040,602	7,345,086	125,741,487	5.84%
2013-14	3,122,132	852,941	3,975,073	125,450,864	3.17%

- (1) Exclude bond issuance and refunding of bonds.
- (2) Includes general, special revenue funds and component units.
- (3) Excludes refunding of bond.

## Franklin County Debt Services to General Government Expenditures



The jump in 07-08 was due to the County being able to make additional principal payments on a project that became largely grant funded after funds had been borrowed. FY12-13 also showed a small spike because of old debt issues that were refinanced.

### Additional Information on the County's Outstanding Debt:

The County has issued debt for various School and County projects as shown below:

Purpose	Outstanding Balance at June 30, 2014
Franklin County High School Improvements	\$2,652,941
Stadium Expansion at FCHS	\$1,375,000
Windy Gap Elementary School	\$7,764,773
Various Elementary School Projects	\$3,645,000
Workforce Center Building	\$1,362,697
Government Center Renovation	\$2,855,998
Public Safety Stations, Business Park	\$9,744,000
Westlake Sewer Project	\$2,645,000
Note Payable to Virginia Western Community College	\$500,000
Courthouse Improvements	\$306,332
<b>Total</b>	<b>\$32,851,741</b>

## **Basis of Budgeting, Basis of Accounting and Fund Structure**

### **Basis of Budgeting**

The budgets of governmental type funds (General, Special Revenue and Capital Projects Funds) are prepared on the cash basis of accounting. Revenues and related assets are recorded when received and expenditures are recorded as the related fund expenditures are paid.

The revenues and expenses of the Utility Fund are also budgeted on the cash basis of accounting and will be used to account for all the operations, capital and debt service of this fund.

The Comprehensive Annual Financial Report (CAFR) shows the status of the County's finances on the basis of "generally accepted accounting principles" (GAAP). Reconciliation must be performed to convert numbers from the modified accrual basis to the cash basis when comparing the CAFR to the numbers presented in the budget document.

Prior to May 1, the County Board of Supervisors adopts the budget by resolution and funds are appropriated generally at the department level or category level (Component Unit - School Fund) through passage of an appropriations ordinance.

Formal budgetary integration is employed as a management control device during the fiscal year for all funds. Budgets are legally adopted annually for the County's General Fund, Special Revenue Funds, Debt Service Fund, School Operating Fund and Utility Fund.

A budget is adopted for each project in the County Capital Projects Fund. Projects are appropriated on a project by project basis throughout the fiscal year. The Appropriations Ordinance specifies that the budget and appropriation for each project continue until completion of the project. All other appropriations lapse at year-end. The level of control at which expenditures may not legally exceed appropriations is at the project level in the County Capital Projects Fund.

### **Fund Accounting**

The accounts of the County and its component unit, the Franklin County School Board, are organized on the basis of funds and account groups. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, as appropriate.

## **Basis of Accounting**

The accounting principles of the County for financial reporting purposes are maintained on the modified accrual basis of accounting for the General Fund, Special Revenue Fund, Capital Projects Fund, Debt Service Fund, School Fund and Utility Fund.

Under the modified accrual basis of accounting, revenues and related assets are recorded when measurable and available to finance operations during the year. Accordingly, real and personal property taxes are recorded as revenues and receivables when billed, net of allowances for uncollectible amounts, except that property taxes not collected within 60 days after year end are reflected as deferred revenues. Expenditures, other than interest on long-term debt, are recorded as the related fund liabilities are incurred. Interest on long-term debt is recognized when due except for interest due on July 1, which is accrued.

## **Governmental Fund Types**

All expendable financial resources and the related liabilities are accounted for through Governmental Funds. The Governmental Fund measurement focus is upon determination of financial position and changes in financial position, rather than upon net income determination as would apply to a commercial enterprise. The individual Governmental Funds are:

### **General Fund**

The General Fund accounts for all revenues and expenditures applicable to the general operations of the County, which are not accounted for in other funds.

### **Special Revenue Funds**

Special Revenue Funds account for the proceeds of specific revenue sources (other than those dedicated for major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The County has two special revenue funds: Law Library and E911.

### **Capital Projects Funds**

Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by Proprietary Funds.

### **Debt Service Fund**

This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and other related costs. The Debt Service fund is considered a major fund for reporting purposes.

### School Fund (Component Unit)

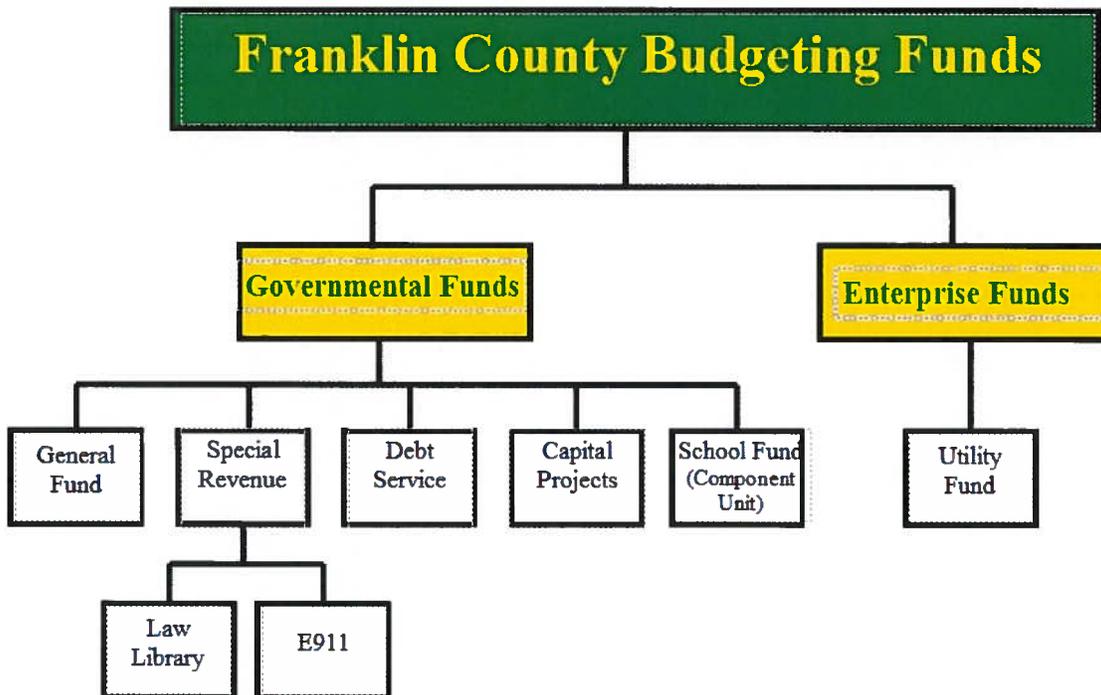
Presented as a Component Unit is the Franklin County School Board which operates the elementary and secondary schools in the County. The School Board is fiscally dependent upon the County because the County approves all debt issuances of the School Board and provides significant funding to operate the public schools since the School Board does not have separate taxing powers.

### Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing services to the general public be financed or recovered primarily through user charges. The governing body may also have determined that a periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The County does not budget depreciation expenses in enterprise funds although they are recorded and reported in the annual financial report. The only enterprise fund is the utility fund which is used to account for the operations of a small water system located at one of the County's industrial parks.

### Utility Fund

This fund accounts for the operation and maintenance of a small water system located at one of the County's industrial parks. Charges for services and grants represent the major sources of operating revenue. Contractual services and depreciation are the major expenditures of the fund.



**Franklin County  
Undesignated and Designated Fund Balances**

**Governmental Funds**

Undesignated Fund Balance is the accumulated total of all prior years' actual Governmental Fund revenues in excess of actual expenditures. This is actually the surplus that has not been previously appropriated and is not reserved or designated.

Restricted and Assigned Governmental Fund Balance is comprised of those funds that have been reserved from fund balance for a specific use. The following amounts were restricted and assigned from the Governmental Funds fund balance at June 30, 2014:

<b>Restricted for E911</b>	<b>\$127,500</b>
<b>Restricted for Law Library</b>	103,824
<b>Restricted for Forfeited Assets</b>	120,428
<b>Restricted for Courthouse Maintenance</b>	21,787
<b>Restricted for Capital Projects</b>	7,303,213
<b>Assigned for Debt Service</b>	2,681,011
<b>Assigned for Capital Projects</b>	11,831,695
<b>Total</b>	<b>\$22,189,458</b>

This total of \$22,189,458 is included in the June 30, 2014 fund balance amount of \$40,619,541. Unassigned general fund balance on June 30, 2014 was \$18,430,083. Below are summary projections of fund balance for the general fund only:

	Estimate FY14-15	Budget FY 15-16
<b>Fund Balance, Beginning of Year</b>	\$18,430,083	\$18,189,124
<b>Revenue Sources</b>	79,614,459	80,414,056
<b>Expenditures</b>	-36,596,183	-40,242,471
<b>Transfers to Other Funds</b>	-43,259,235	-40,171,585
<b>Fund Balance, End of Year</b>	<b>\$18,189,124</b>	<b>\$18,189,124</b>

Fund balance is projected to decrease in FY14-15 as funds are used for various capital projects. As the economy has begun to stabilize in our region, revenues that have been declining over the past two to three years have begun to level out and are becoming more predictable.

**Reserve Accounts Including Fund Balance:** A new fund balance policy was adopted by the Board of Supervisors during FY12-13 and is included below:

I. Purpose

The Board of Supervisors of Franklin County is dedicated to maintaining an appropriate level of fund balance sufficient to mitigate current and future financial

risks and to ensure stable tax rates; and, therefore, formally establishes this policy for the County's Fund Balance. This policy also authorizes and directs the Finance Director to prepare financial reports which accurately categorize fund balance as required by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

## II. Components of Fund Balance

Fund balance is the difference between the assets and liabilities reported in a governmental fund. The following five fund balance classifications describe the relative strength of the spending constraints placed on the purposes for which the resources can be used:

- Non-spendable fund balance – amounts that are not in spendable form (such as inventory and prepaid assets) or are required to be maintained intact (corpus of a permanent fund);
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority; for all funds except the general fund, assigned fund balance is the residual fund balance classification;
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are only reported in the general fund.

## III. Committed Fund Balance Policy

The Board of Supervisors is the 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 Board of Supervisors. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

## IV. Assigned Fund Balance Policy

The Board of Supervisors has authorized the County's Finance Director as the official authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

- V. Minimum Unassigned Fund Balance Policy
- VI. The County will maintain an unassigned fund balance in the general fund of no less than two months of regular general fund operating revenues. The County considers a balance of less than two months of regular general fund operating revenues to be cause for concern, barring unusual or deliberate circumstances.
- VII. Resource Flow Policy
- When fund balance resources are available for a specific purpose in more than one classification, it is the County's policy to use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed.

Below is a fund balance overview of the beginning estimated balances, activity expected and projected ending balances of all funds:

Fund Balance Projected FY14-15 Balances					
Fund	Fund Balance July 1, 2014	Revenue Sources	Expenditures	Transfers Out	Estimated Fund Balance June 30, 2015
General Fund	\$18,430,083	\$79,614,459	(\$36,596,183)	(\$43,259,235)	\$18,189,124
E911 Fund	127,500	1,046,444	(916,416)		257,528
Law Library	103,824	10,361	0		114,185
Capital Projects	11,831,695	19,425,107	(7,836,742)		23,420,060
Debt Service	2,681,011	2,887,431	(2,625,838)		2,942,604
School Operating	414,969	83,582,532	(83,582,532)		414,969
Utilities	210,379	38,276	(24,000)		224,655
Totals	\$33,799,461	\$186,604,610	(\$131,581,711)	(\$43,259,235)	\$45,563,125

Note: It is the intent of the County for all funds to end the year with the same fund balance as the beginning of the fiscal year. The Capital Projects Fund balance is projected to grow because the County issued debt in the amount of \$12.5 million in the fall of 2015 to fund various capital projects including a new public safety radio system. The General Fund fund balance is projected to decrease from the use of some of these funds to finance other one-time capital expenditures that are not accounted for in the County's Capital Projects fund.

# 4

## Financial Summaries



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**Franklin County, Virginia**  
**Fund Balance, Revenue and Expenditure Totals by Fund**  
**Adopted FY15-16 Budget**

	<b>Fund</b>							<b>Totals</b>
	<b>General</b>	<b>E911</b>	<b>Law Library</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>School Operating</b>	<b>Utilities</b>	
Beginning Fund Balance	18,189,124	257,528	114,185	23,420,060	2,942,604	414,969	224,655	45,563,125
<b>Revenues From Local Sources:</b>								
General Property Taxes	48,250,204							48,250,204
Other Local Taxes	11,238,734		12,000					11,250,734
Permits, Fees and Licenses	372,000							372,000
Fines and Forfeitures	110,000							110,000
Revenue From Money & Property	600,000							600,000
Charges For Services	2,594,264					2,994,028	9,000	5,597,292
Miscellaneous Revenues	397,560				198,803			596,363
Recovered Costs	415,390							415,390
<b>Revenues From Commonwealth of Virginia:</b>								
School Funds						39,067,150		39,067,150
Public Assistance Revenue	4,565,484							4,565,484
Comprehensive Services Ac	3,200,042							3,200,042
Shared Expenses - Constitutional Officers	4,422,535							4,422,535
Personal Property Tax Relie	2,626,618							2,626,618
Other Grants and State Shared Expenses	866,629	52,508						919,137
<b>Revenue From Federal Government</b>								
	141,320					8,452,110		8,593,430
<b>Total Revenues</b>	<b>79,800,780</b>	<b>52,508</b>	<b>12,000</b>	<b>0</b>	<b>198,803</b>	<b>50,513,288</b>	<b>9,000</b>	<b>130,586,379</b>
<b>Fund Balance</b>	<b>635,276</b>							<b>635,276</b>
<b>Interfund Transfers</b>		<b>926,158</b>		<b>3,235,501</b>	<b>2,883,056</b>	<b>33,111,870</b>	<b>15,000</b>	<b>40,171,585</b>
<b>Total Available Funds</b>	<b>98,625,180</b>	<b>1,236,194</b>	<b>126,185</b>	<b>26,655,561</b>	<b>6,024,463</b>	<b>84,040,127</b>	<b>248,655</b>	<b>216,956,365</b>

**Franklin County, Virginia**  
**Fund Balance, Revenue and Expenditure Totals by Fund (Continued)**  
**Adopted FY15-16 Budget**

	<b>Fund</b>							<b>Totals</b>
	<b>General</b>	<b>E911</b>	<b>Law Library</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>School Operating</b>	<b>Utilities</b>	
<b>Expenditures:</b>								
General Government Administration	4,237,200							4,237,200
Judicial Administration	2,631,199		12,000					2,643,199
Public Safety	12,915,616	978,666						13,894,282
Public Works	3,698,026							3,698,026
Health and Welfare	11,641,292							11,641,292
Parks, Recreation and Cultural	1,933,329							1,933,329
Community Development	2,878,056							2,878,056
Non Departmental	329,753							329,753
Transfers to Other Funds	40,171,585							40,171,585
Debt Service					3,081,859			3,081,859
School Operating Fund						83,625,158		83,625,158
Capital Projects				3,235,501				3,235,501
Utilities							24,000	24,000
<b>Total Expenditures</b>	<b>80,436,056</b>	<b>978,666</b>	<b>12,000</b>	<b>3,235,501</b>	<b>3,081,859</b>	<b>83,625,158</b>	<b>24,000</b>	<b>171,393,240</b>
Ending Fund Balance	18,189,124	257,528	114,185	23,420,060	2,942,604	414,969	224,655	45,563,125
<b>Total Expenditures Less Interfund Transfers</b>	<b>40,264,471</b>	<b>978,666</b>	<b>12,000</b>	<b>3,235,501</b>	<b>3,081,859</b>	<b>83,625,158</b>	<b>24,000</b>	<b>131,221,655</b>

**Franklin County, Virginia  
Total Revenues - All Funds**

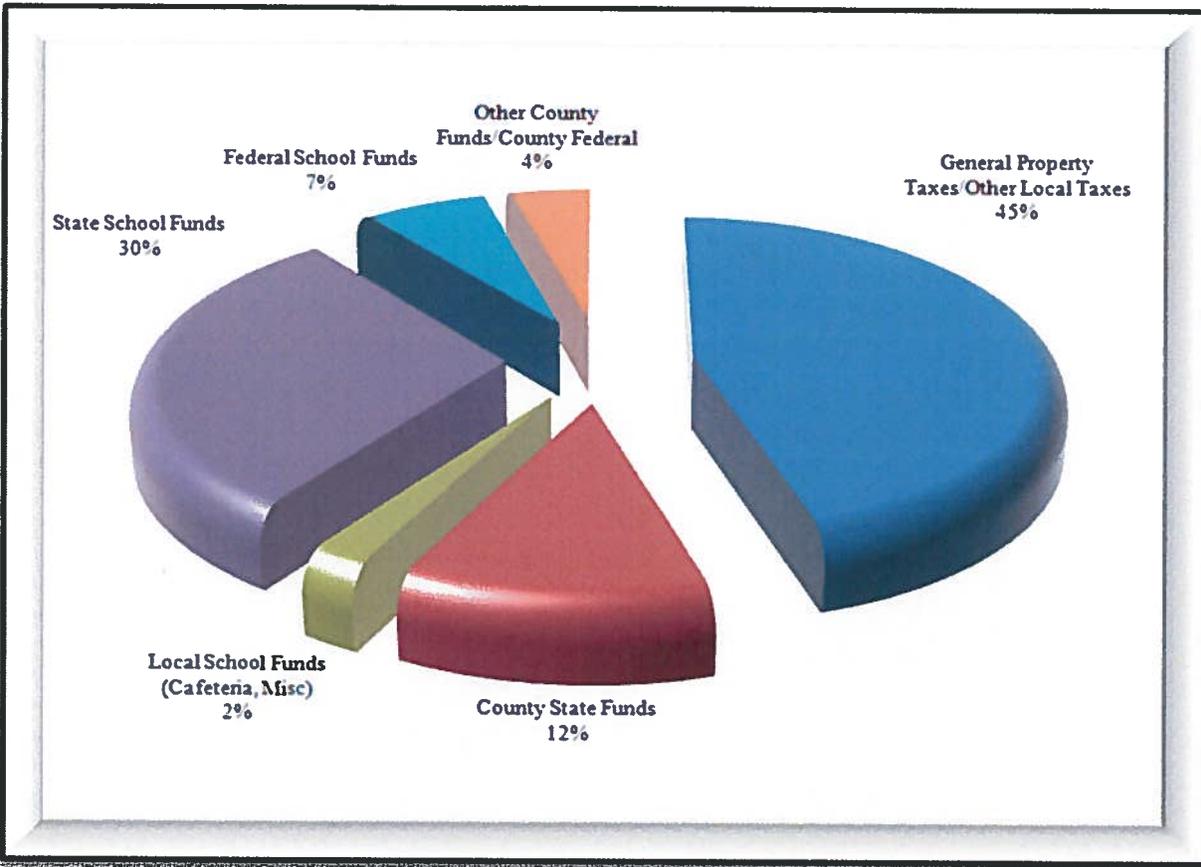
<b>Revenues Function/Program</b>	<b>FY13-14 Actual</b>	<b>FY14-15 Budget</b>	<b>FY15-16 Adopted</b>
Revenues From Local Sources:			
General Property Taxes	\$46,773,366	\$47,349,410	\$48,250,204
Other Local Taxes	10,125,163	11,064,728	11,250,734
Permits, Fees and Licenses	374,158	372,000	372,000
Fines and Forfeitures	110,411	98,000	110,000
Revenue From Use of Money & Property	958,640	1,029,323	600,000
Charges For Services	6,183,367	5,685,452	5,597,292
Miscellaneous Revenues	595,582	588,208	596,363
Recovered Costs	450,279	415,390	415,390
Revenues From Commonwealth of Virginia:			
School Funds	37,604,014	38,707,535	39,067,150
Public Assistance Revenue	4,210,255	4,552,606	4,565,484
Comprehensive Services Act	3,039,807	3,200,042	3,200,042
Shared Expenses - Constitutional Officers	4,389,079	4,340,516	4,422,535
Personal Property Tax Relief	2,626,618	2,626,618	2,626,618
Other Grants and State Shared Expenses	1,051,155	922,758	919,137
Revenue From Federal Government	7,550,497	8,145,321	8,593,430
From Fund Balance	<u>3,643,488</u>	<u>693,670</u>	<u>635,276</u>
<b>Total Sources of Funding</b>	<b><u>\$129,685,879</u></b>	<b><u>\$129,791,577</u></b>	<b><u>\$131,221,655</u></b>

**Total Expenditures - All Funds**

<b>Expenditures</b>	<b>FY13-14 Actual</b>	<b>FY14-15 Budget</b>	<b>FY15-16 Adopted</b>
General Fund			
General Government Administration	\$3,860,536	\$4,195,798	\$4,237,200
Judicial Administration	2,286,064	2,244,094	2,631,199
Public Safety	13,334,543	13,210,214	12,915,616
Public Works	3,362,243	3,545,150	3,698,026
Health and Welfare	10,982,469	11,694,429	11,641,292
Parks, Recreation and Cultural	1,916,644	1,928,496	1,933,329
Community Development	2,441,511	2,361,782	2,878,056
Non Departmental	3,978	779,077	329,753
Debt Service	1,632,111	2,887,432	3,081,859
E911 Fund	1,048,731	1,041,666	978,666
Law Library	4,760	12,000	12,000
Capital Projects	7,305,594	3,235,501	3,235,501
Utilities	47,643	545,326	24,000
School Operating Fund	<u>81,459,052</u>	<u>82,110,612</u>	<u>83,625,158</u>
<b>Total Expenditures</b>	<b><u>\$129,685,879</u></b>	<b><u>\$129,791,577</u></b>	<b><u>\$131,221,655</u></b>

## ADOPTED 2015 - 2016 COUNTY REVENUES

(Net of Interfund Transfers)



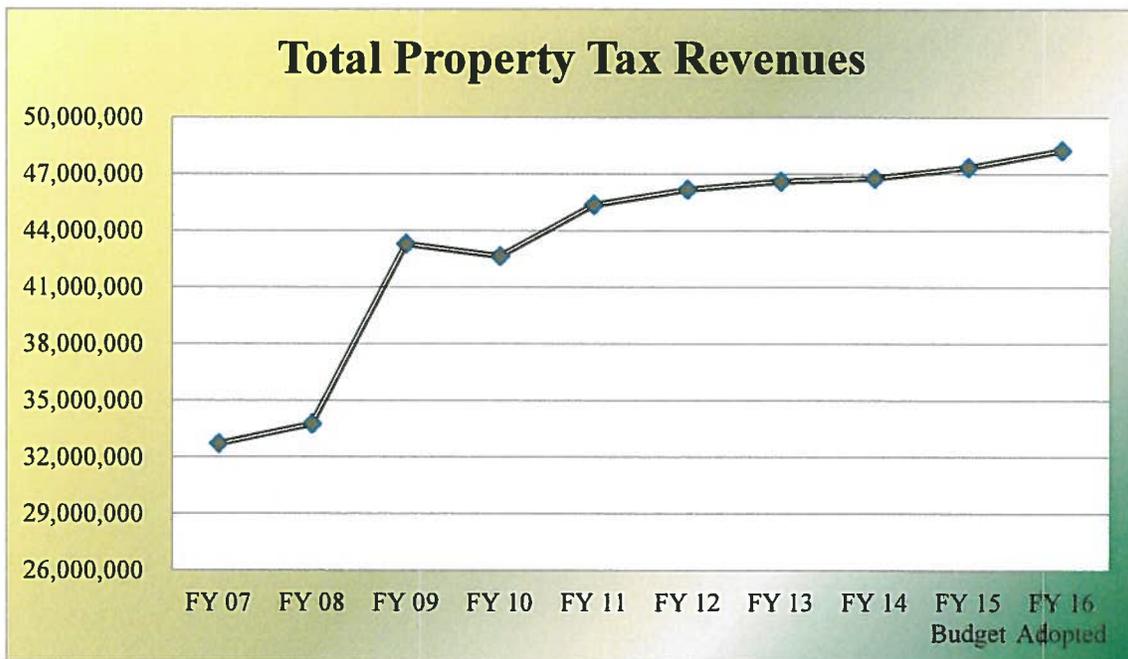
	FY 14-15 Adopted Budget	FY 15-16 Adopted Budget	Dollar Change	% Change	Percent of Total
General Property Taxes/Other Local Taxes	58,390,138	59,512,938	1,122,800	1.92%	45.35%
County State Funds	15,580,032	15,728,816	148,784	0.95%	11.99%
Local School Funds (Cafeteria, Misc)	2,999,431	2,994,028	(5,403)	-0.18%	2.28%
State School Funds	38,707,535	39,067,150	359,615	0.93%	29.77%
Federal School Funds	8,010,170	8,452,110	441,940	5.52%	6.44%
Other County Funds/County Federal	6,104,271	5,466,613	(637,658)	-10.45%	4.17%
<b>Totals</b>	<b>129,791,577</b>	<b>131,221,655</b>	<b>1,430,078</b>	<b>1.10%</b>	<b>100.00%</b>

## REVENUE ANALYSIS

The County utilizes a variety of methods to estimate revenues for the upcoming fiscal year. Average growth percentage is used for property taxes and other local taxes. A majority of the State School revenues are based on the average daily membership of the public schools as of March 31. Categorical aid amounts for the constitutional officers are provided by the Compensation Board - an agency of the Commonwealth of Virginia. Historical trending is also used and is especially helpful in the Charges for Services category. Current economic factors play a role in building permit revenue as well as planning and zoning fees.

### General Property Taxes

General Property Taxes consist of real estate, personal property and public service corporation taxes. By State Law, property is assessed at market value and tax rates are applied per \$100 of assessed value. All real and personal property taxes are due December 5.



The FY15-16 adopted budget projects a small increase in property tax revenues from an increase in the assessment of public service corporations in the County and small growth in real estate and personal property assessed value. The real estate tax rate will remain the same at \$0.55 per \$100 of assessed value. The personal property tax rate will not change and is currently at \$2.36 per \$100 of assessed value. There was a 25% increase in property tax yield from FY08 to FY09 based on the real property assessment conducted by the County. Real property assessments are conducted every four years. The county wide average increase for property values was over 40% from FY08 to FY09. The County was actually able to decrease their tax rate from \$0.53 per \$100 of assessed value to \$0.46 per \$100 of assessed value in the 09-10 fiscal year.

**For the Future:** General Property Taxes are a major source of revenue for the County and will continue to be in the future. This revenue is projected to increase slightly as the population of the County increases. \$48,250,204 is budgeted for General Property Taxes in the FY 15-16 adopted budget. The every four year reassessment of all real property in the County was completed in 2011 with the new reassessed values being effective January 1, 2012. Fieldwork for the next reassessment has begun and is expected to be completed by December 31, 2015.

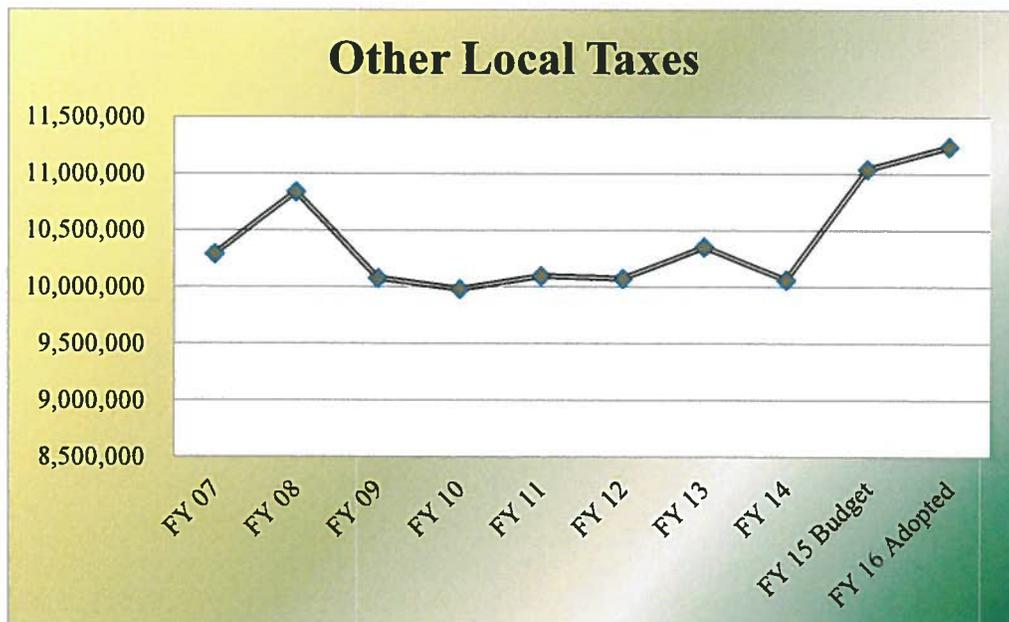
**Other Local Taxes**

Other local taxes consist of local sales tax, consumer utility taxes, transient occupancy taxes, meals tax, franchise taxes, local vehicle license fee revenue, recordation taxes and bank stock taxes. Future projections of these revenues indicate some small increases as a result of the improving national, state and local economy. The local sales tax percentage that is remitted to the County from the State of Virginia remains at 1%.

As we look to the future of these revenues, the County must be aware that the slow down in the housing market continues to have an impact on recordation tax revenue which comprises 5% of the local tax revenue. Also the Commonwealth of Virginia has consolidated several taxes including the consumer utility tax on telephones, E911 tax, Cable TV Franchise Tax and Utility License Tax causing these taxes to remain basically level for FY15-16.

A total of \$11,238,734 is budgeted in FY15-16 in this revenue category. Vehicle license fee rates will not change for FY15-16.

**For the Future:** Other local taxes are projected to remain relatively flat. Population increases will help to maintain these revenues in the future.

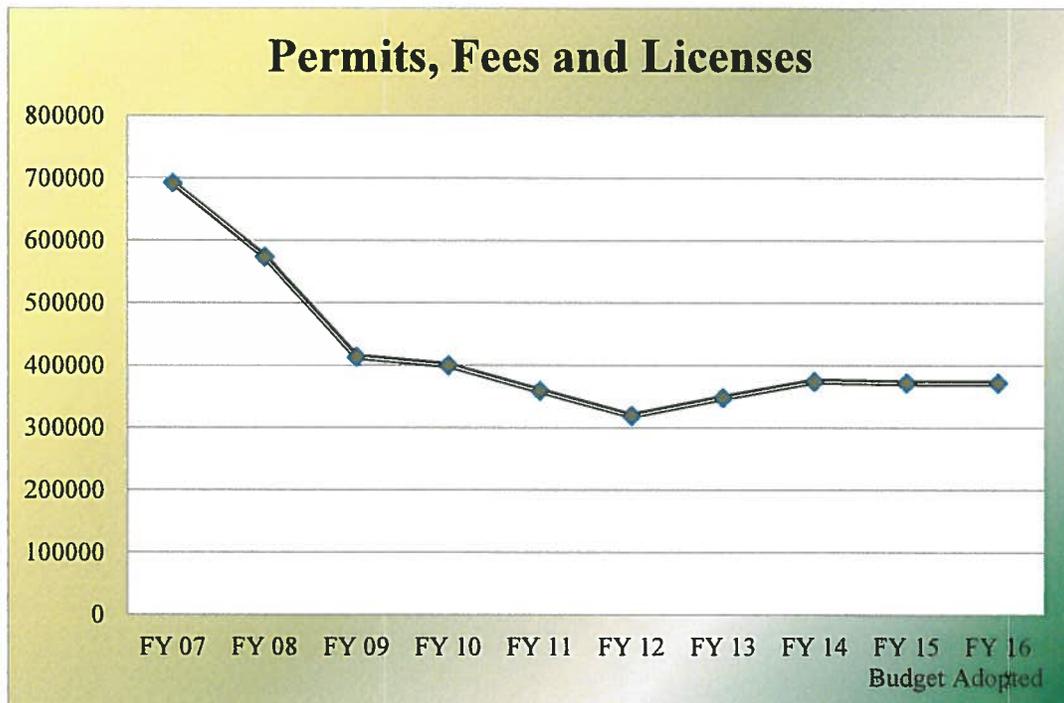


**Permits, Fees and Licenses**

Revenues in this category include building permit fees and planning and zoning fees. A small increase in planning and zoning fees was implemented in FY06 as a continuing measure to offset the growth of the building inspection and planning and zoning departments. Building permit and planning and zoning fees are projected to stabilize as a result of the housing industry returning to more predictable levels. New housing starts still remain very slow in the current economy.

These fees are closely tied to increases or decreases in the new housing market and will be difficult to project in future years.

The total budget for permits, fees and licenses is \$372,000 for FY15-16. This amount is unchanged from FY14-15.

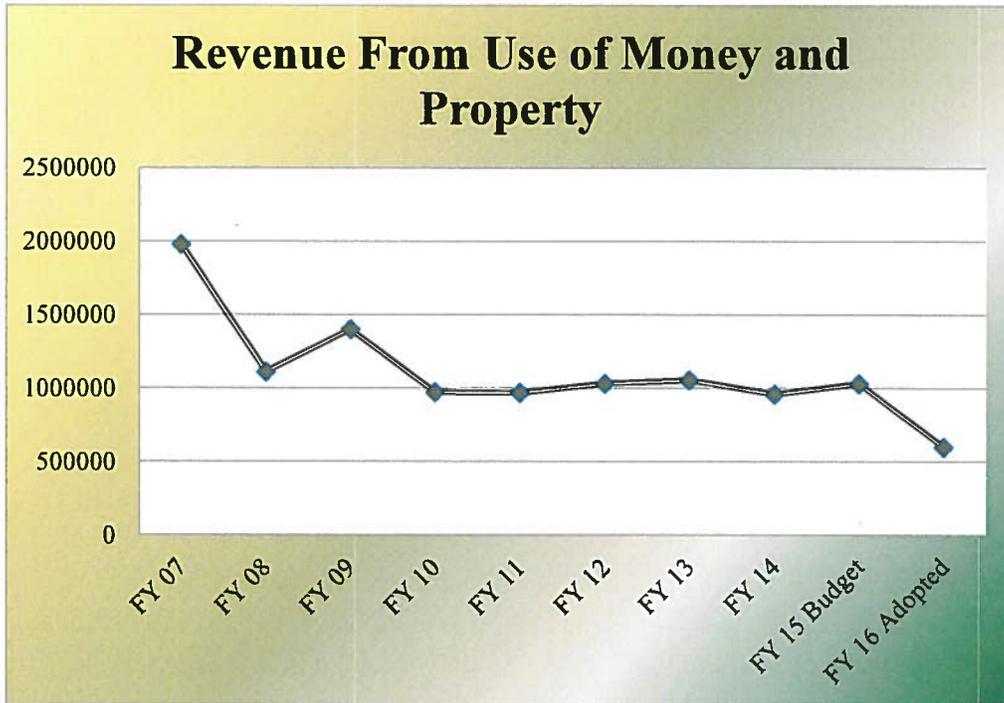


**Revenue from the Use of Money and Property**

This revenue category is composed of interest the County earns on its bank deposits and investments as well as a small amount of rental income the County earns on property it owns and leases to local businesses. The dramatic drop in this revenue category reflects a lower interest rate the County is earning from a recently negotiated bank services contract

A total of \$600,000 is budgeted in this category for FY15-16.

**For the Future:** This revenue source is tied to the earnings interest rate the County can obtain on its' investments and will be hard to project based on the current economic conditions of our nation.

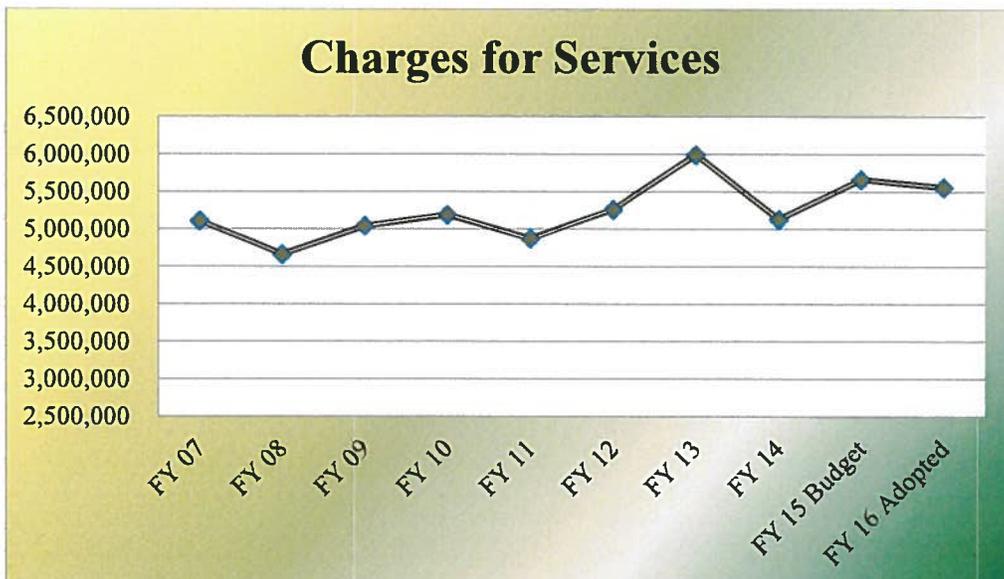


**Charges for Services**

This category includes such revenues as fees for recreation programs, library fees, school cafeteria receipts, landfill fees (The County only charges a tipping fee on commercial trash and debris) and EMS billing revenues. The decrease in this category reflects the economic slowdown of commercial debris being received by the landfill.

**For the Future:** It is assumed that future revenues in this category will continue to grow at a moderate rate that is proportional to population growth (approximately 1% per year) and school enrollment growth.

A total of \$5,557,181 is budgeted for FY15-16 - a slight decrease from FY14-15.

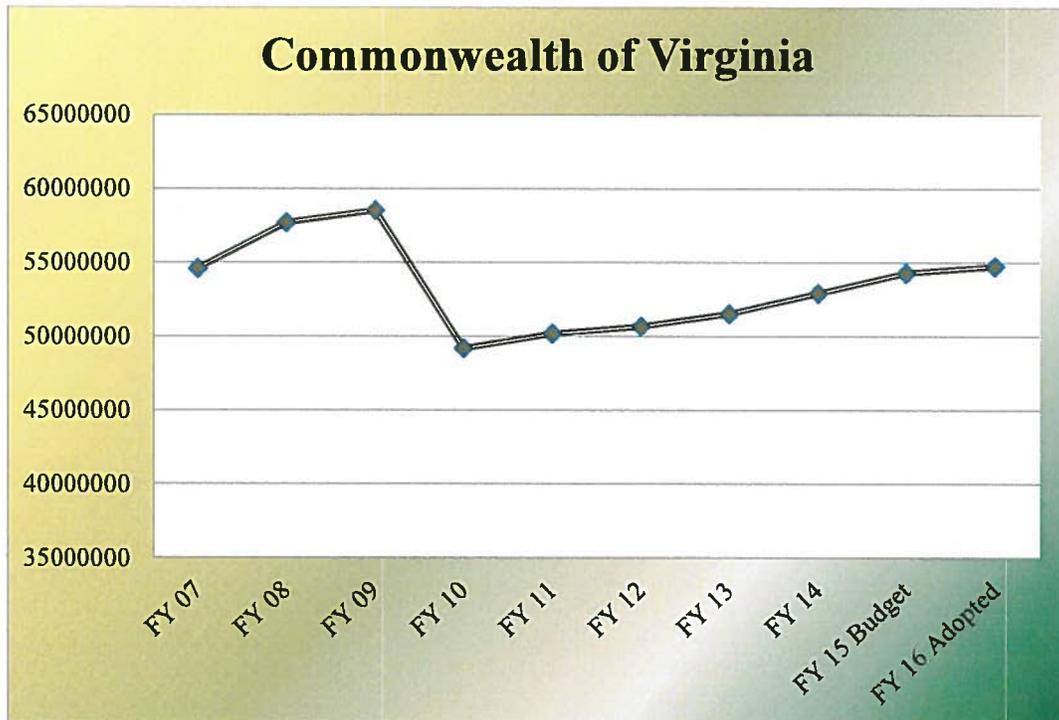


**Revenue from the Commonwealth of Virginia**

Revenues from the Commonwealth of Virginia are earmarked to support the County’s Constitutional Officers (Clerk of Court, Sheriff, Commonwealth Attorney, Commissioner of Revenue, and Treasurer), the County’s School System, Social Services programs and Comprehensive Services Act children that are in foster care or are special education children. These revenues have increased in years past as additional state funds have been approved for educational purposes, as cost of living raises have been approved for the Constitutional Officers and as various social services programs have increased.

This revenue category is showing an overall increase and a total budget of almost \$54.7 million. In FY09-10, the recession forced the Commonwealth of Virginia to reduce its’ support of the programs and offices mentioned above in the first paragraph. The County does not anticipate further State reductions in FY15-16. A small increase in public education funding is projected for next fiscal year.

**For the Future:** Revenues from the Commonwealth of Virginia and the Federal Government together are more than half of the County’s budget. Any large negative fluctuations of these revenues in the future will have a serious impact on the County’s ability to offer the services it currently provides.

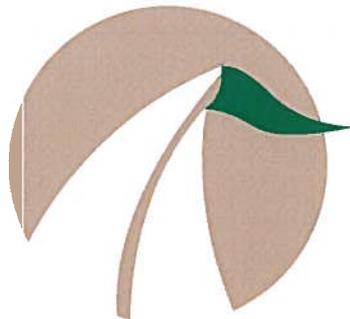
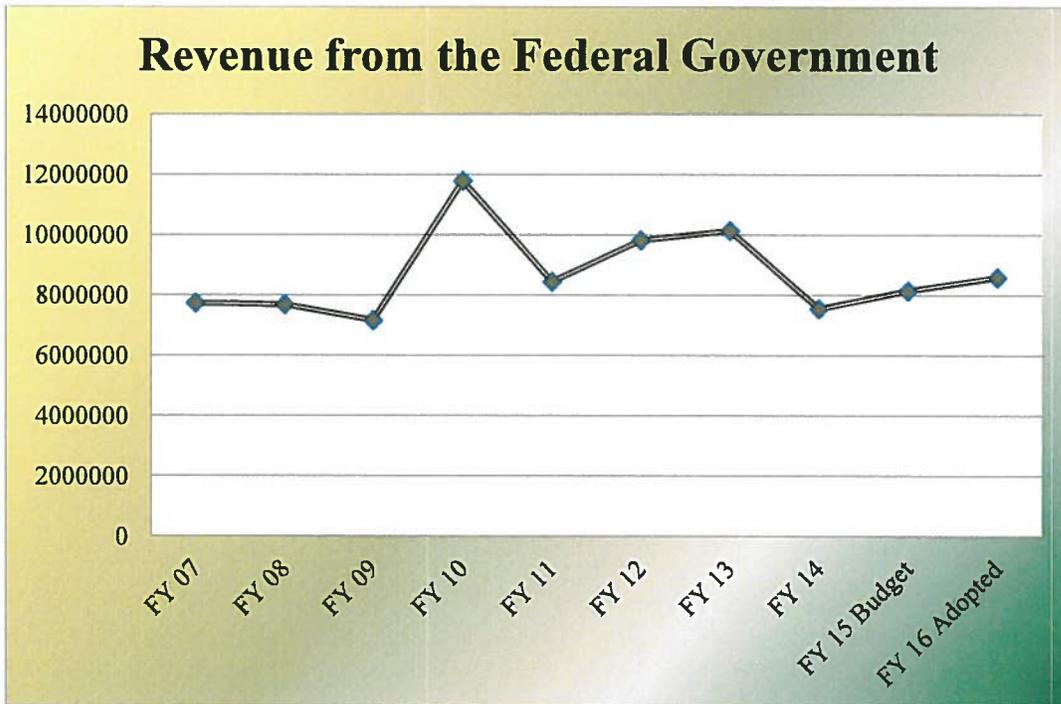


**Revenue from the Federal Government**

Federal revenue is primarily used to support the County’s School System. For FY15-16 these revenues will show a small increase as the School system anticipates receiving additional federal revenues in several program areas.

**For the future:** Revenues from the Federal Government will vary from year to year as the availability of federal grant funds will depend on federal budget appropriations. The County plans to apply for any future school and water system grants that should become available.

\$8.6 million is budgeted for FY15-16. The large spike in FY10 was the result of federal stimulus funds received by the County as well as additional grants for utility projects.



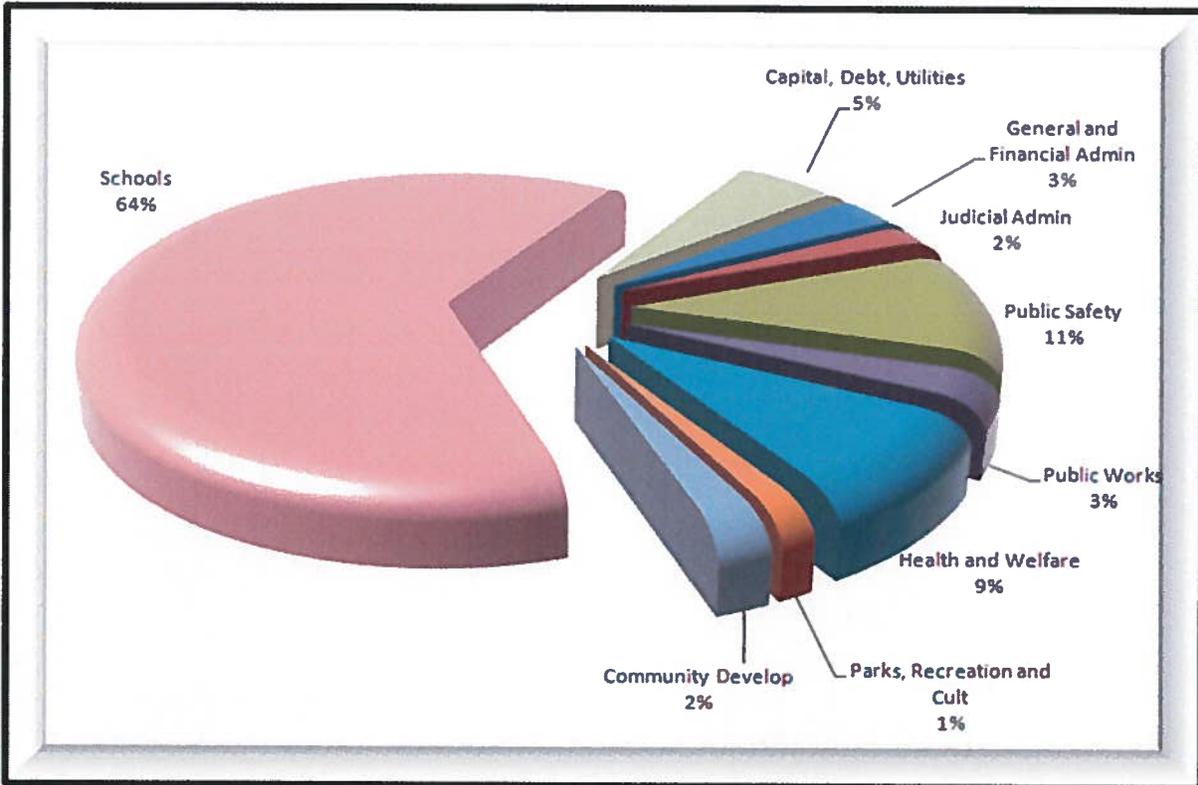
**Franklin County  
Revenue Funding Crosswalk by Department**

This crosswalk is intended to show the funding sources for each of the major departments of the County for the adopted 2015-2016 budget.

<u>General Fund</u> <u>Department</u>	<u>Revenues From</u> <u>Local Sources</u>	<u>Funding Source</u>		
		<u>State</u> <u>Revenues</u>	<u>Federal</u> <u>Revenues</u>	<u>Local School</u> <u>Revenues</u>
<b>General Government Administration</b>				
Board of Supervisors	363,940			
County Administrator	431,089			
Commissioner of Revenue	433,043	162,620		
General Reassessment	150,000			
Treasurer	318,498	148,726		
Finance	774,503			
Information Services	1,164,237			
Registrar	248,544	42,000		
<b>Judicial Administration</b>				
Circuit Court	106,920			
General District Court	7,080			
Magistrate	2,000			
Juvenile and Domestic Relations Court	17,150			
Clerk of the Circuit Court	289,379	356,456		
Sheriff - Courts	613,361			
J and D Court Services	429,288			
Commonwealth's Attorney	247,545	562,020		
<b>Public Safety</b>				
Sheriff	5,259,995	3,170,753	12,000	
Building Inspections	540,524			
Animal Control	268,892			
Public Safety	3,663,452			
<b>Public Works</b>				
Public Works	235,738			
Solid Waste and Recycling	2,197,051			
General Properties	1,265,237			
<b>Health and Welfare</b>				
Health Department	338,705			
Social Services	1,368,205	4,565,484		

	<u>Revenues From Local Sources</u>	<u>Funding Source</u>		
		<u>State Revenues</u>	<u>Federal Revenues</u>	<u>Local School Revenues</u>
<b>General Fund</b>				
<b>Health and Welfare Continued</b>				
CSA - Youth Services	1,567,171	3,200,042		
Family Resource Center	92,227	169,438		
Community Colleges and Boards	112,231			
Aging Services	107,102	19,202	106,120	
<b>Parks, Recreation and Cultural</b>				
Parks and Recreation	988,432			
Library Administration	786,813	153,449		
<b>Community Development</b>				
Planning Agencies	573,839			
Planning and Community Development	585,312			
Economic Development	1,054,372			
Work Force Development Consortium	152,234	47,000		
Tourism Development	201,825			
GIS and Mapping	159,082			
Virginia Cooperative Extension	104,392			
<b>Nondepartmental</b>				
Nondepartmental	329,753			
Not Allocated to Specific Departments	(3,097,318)	3,079,118	18,200	
<b>Total General Fund</b>	<b>24,451,843</b>	<b>15,676,308</b>	<b>136,320</b>	<b>0</b>
<b>Special Revenue Fund - E911</b>	<b>926,158</b>	<b>52,508</b>		
<b>Special Revenue Fund - Law Library</b>	<b>12,000</b>			
<b>Capital Projects</b>	<b>3,235,501</b>			
<b>Debt Service</b>	<b>3,081,859</b>			
<b>Utilities</b>	<b>24,000</b>			
<b>School Operating Fund</b>	<b>33,111,870</b>	<b>39,067,150</b>	<b>8,452,110</b>	<b>2,994,028</b>
<b>Total County</b>	<b>64,843,231</b>	<b>54,795,966</b>	<b>8,588,430</b>	<b>2,994,028</b>

**ADOPTED FY 15-16 COUNTY EXPENDITURES**  
**(Net of Interfund Transfers)**



	<b>FY14-15 Adopted</b>	<b>FY 15-16 Adopted</b>	<b><u>FY 14-15 / FY 15-16</u></b>		<b>Percent of Total</b>
			<b>Difference</b>	<b>% Change</b>	
General and Financial Admin	\$4,195,798	\$4,237,200	\$41,402	0.99%	3.23%
Judicial Admin	\$2,256,094	\$2,643,199	\$387,105	17.16%	2.01%
Public Safety	\$14,251,880	\$13,894,282	(\$357,598)	-2.51%	10.59%
Public Works	\$3,545,150	\$3,698,026	\$152,876	4.31%	2.82%
Health and Welfare	\$11,694,429	\$11,641,292	(\$53,137)	-0.45%	8.87%
Parks, Recreation and Cult	\$1,928,496	\$1,933,329	\$4,833	0.25%	1.47%
Community Develop	\$2,361,782	\$2,878,056	\$516,274	21.86%	2.19%
Schools	\$82,110,612	\$83,625,158	\$1,514,546	1.84%	63.73%
Capital, Debt, Utilities	\$7,447,336	\$6,671,113	(\$776,223)	-10.42%	5.08%
<b>Totals</b>	<b>\$129,791,577</b>	<b>\$131,221,655</b>	<b>\$1,430,078</b>	<b>1.10%</b>	<b>100.00%</b>

**Franklin County  
Expenditure Highlights  
Adopted FY 15-16 Budget**

The adopted FY15-16 budget for Franklin County can best be described as a maintenance budget. The overall budget has only increased 1.1% from the current fiscal year. There are no new programs or major expenditure pressures. Expenditures by department or major functional area are highlighted below:

**General Government Administration:**

- **Reassessment:** Continued funding of the reassessment of all property in Franklin County by an outside appraisal firm on a four year cycle in the amount of \$150,000 per year. Fieldwork is anticipated to be completed this December with the next reassessed values becoming effective January 1, 2016.
- **Risk Management:** Increase of \$27,258. The County has increased its' coverage for the threat of cyber risk due to network security breaches and online privacy matters (including identity theft).
- **Registrar:** The local cost of elections continues to increase. Multiple election-related bills were introduced in the General Assembly this past spring that focus on voter ID, ballot access, election day procedures and the absentee process.

**Judicial Administration:**

- A slight overall increase is budgeted for this area as part time was increased in the Sheriff's Courts division to staff the new secured entrance into the Courthouse. Additional budget funds have also been added to the Court Services budget to pay for increased detention costs.

**Public Safety:**

- **Sheriff - Corrections:** Inmate population at the Regional Jail has somewhat stabilized for the current fiscal year and is expected to remain fairly stable in the next fiscal year.
- **Public Safety Division:** A new cost center has been established for FY15-16 to account for the operating expenses of the new radio system. This budget was moved from the public safety department so there was not an overall increase in the budget of the public safety division.

**Public Works:**

- **Solid Waste and Landfill:** A small increase is budgeted for fuel and other operating supplies such as gravel and truck maintenance parts. The current landfill staff is already engaged in grading the next cell of the new landfill which is consuming additional fuel and supplies. However, by the County being able to do this work "in-house", significant savings will be realized from not having to engage a private contractor to perform this work.

## Franklin County Expenditure Highlights (Continued)

- **General Properties:** A small increase reflects additional contracted maintenance and utility costs.

### Health and Welfare:

- **Social Services:** Program costs are beginning to level out in the current year and the County actually anticipates a small decrease in the program area of the Social Services budget.
- Comprehensive Services (CSA) is level funded for the next fiscal year.

### Nondepartmental:

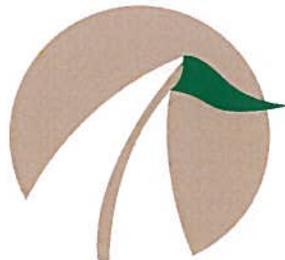
- **Nondepartmental:** This department will decrease \$449,324 for FY15-16. A school contingency of \$524,670 was included in the current fiscal year and is not budgeted in the next year.
- **Transfers to Other Funds:** Increase of \$330,340. This section of the budget is used to record funds that have been requested for the local portion of the School Operating budget, the County Capital budget, the E911 budget, the Debt Service Fund and the Utility Fund. The increase in FY15-16 is primarily in the County's support of the School System and to the Debt Service fund in anticipation of future debt service. Other transfers remained at basically the same level as FY14-15.

### Capital Projects:

- Continues funding for disaster recovery protection of mission critical information as well as other technology infrastructure improvements including licensing and equipment replacement.
- Continues Significant Landfill Monitoring and Groundwater Corrective Action Expenditures.
- Includes \$430,000 for public safety and law enforcement apparatus, vehicles and improvements.
- Provides \$400,000 in local economic development funding incentives.

### Schools:

- The Adopted FY15-16 budget provides total School local operational support of \$33.1 million.



**Franklin County  
Table of Departments and Funds**

<b>Department</b>	<b>Fund</b>					
	<b>General Fund</b>	<b>Special Revenue Fund</b>	<b>Capital Projects Fund</b>	<b>Debt Service Fund</b>	<b>Utility Fund</b>	<b>Component Unit (Schools)</b>
Board of Supervisors	363,940					
County Administrator	431,089					
Commissioner of Revenue	745,663					
Treasurer	467,224					
Finance	774,503					
Information Technology	1,323,319					
Registrar	290,544					
Courts	562,438					
Clerk of Court	645,835					
Commonwealth's Attorney	809,565					
Sheriff	9,056,109					
Building Inspections	540,524					
Public Safety	3,932,344					
Public Works	235,288					
Solid Waste and Recycling	2,197,051					
General Properties	1,265,687					
Social Services	6,379,990					
CSA - Youth Services	4,767,213					
Family Resource Center	261,665					
Aging Services	232,424					
Parks and Recreation	988,432					
Library Administration	940,262					
Planning and Community Development	1,134,181					
Economic Development	1,385,559					
Work Force Development Consortium	199,234					
Non Departmental	40,505,973					
Debt Service				3,081,859		
E911		978,666				
Law Library		12,000				
Capital Projects			3,235,501			
Utilities					24,000	
School Operating Fund						83,625,158
Total	80,436,056	990,666	3,235,501	3,081,859	24,000	83,625,158

Adopted Budget Total	\$ 171,393,240.00
Less Interfund Transfers	<u>(40,171,585)</u>
 Net County Budget	 <u><u>\$ 131,221,655.00</u></u>



# Franklin County

*A Natural Setting for Opportunity*

## Five Year Forecast

The chart on the next page outlines the County's Five Year Forecast of General Fund revenues and expenditures beginning with actual results for FY13-14, adopted budgets for FY14-15 and FY15-16 and then projections through FY 20-21. The forecast shows the potential for challenging future budget preparation, as growth in expenditures is projected to continue to outpace growth in revenues. These projections are based upon a series of conservative assumptions and do not reflect actions the County will take during this period to close the projected gaps.

There are two valuable conclusions that can be drawn from the Five Year Forecast. The first is that the County is dealing with a structural issue arising from the growth in expenditures annually outpacing the growth in revenues. This continued imbalance represents a major issue for the County and challenges it to take additional steps to address this growing issue in the future. Additional steps that could be taken to address future budgetary shortfalls include:

- Raising the Real Estate tax rate. A one cent increase in the real estate tax rate generates \$635,774 in new revenue using the current year assessed value of all Franklin County property.
- Raising the Personal Property tax rate. A one cent increase generates approximately \$48,566 in new revenue.

The second conclusion is that the Board of Supervisors and the Finance Department, as well as all the County departments and offices, have an opportunity to begin identifying and evaluating strategies for improving the financial outlook of the County. Demonstrating the structural imbalance between expenditure and revenue growth indicates that the County must research and implement sustainable alternative methods and approaches to address future budget preparation.

In summary, this forecast includes growth rate assumptions for revenues and expenditures that are based on the Consumer Price Index (CPI) and other trending assumptions.

**Franklin County  
Five Year Forecast - General Fund Only**

<u>Major Revenue Category</u>	13-14	14-15	15-16	15-16	16-17	17-18	18-19	19-20
	<u>Actual</u>	<u>Adopted</u> <u>Budget</u>	<u>Adopted</u> <u>Budget</u>	<u>Projected</u> <u>Budget</u>	<u>Projected</u> <u>Budget</u>	<u>Projected</u> <u>Budget</u>	<u>Projected</u> <u>Budget</u>	<u>Projected</u> <u>Budget</u>
General Property Taxes	46,773,366	47,349,410	48,250,204	48,491,455	48,733,912	48,977,582	49,222,470	49,468,582
Other Local Taxes	10,062,069	11,040,728	11,238,734	11,266,831	11,294,998	11,323,235	11,351,543	11,379,922
Permits, Licenses, Fees	374,158	372,000	372,000	372,000	372,000	372,000	372,000	372,000
Court Fines/Costs	110,411	98,000	110,000	110,000	110,000	110,000	110,000	110,000
Interest on Bank Deposits	958,640	1,029,323	600,000	600,000	600,000	600,000	600,000	600,000
Charges for Services	2,737,540	2,679,021	2,582,264	2,588,720	2,595,191	2,601,679	2,608,184	2,614,704
Miscellaneous/Recovered Costs	1,045,861	800,950	812,950	812,950	812,950	812,950	812,950	812,950
Commonwealth of Virginia	15,316,914	15,580,032	15,676,308	15,676,308	15,676,308	15,676,308	15,676,308	15,676,308
Federal Revenues	149,276	135,151	136,320	136,320	136,320	136,320	136,320	136,320
Fund Balance	2,494,912	693,670	635,276	-	-	-	-	-
<b>Total General Fund</b>	<b>80,023,147</b>	<b>79,778,285</b>	<b>80,414,056</b>	<b>80,054,584</b>	<b>80,331,680</b>	<b>80,610,075</b>	<b>80,889,775</b>	<b>81,170,787</b>

**Major Expenditure Category**

General and Financial Administration	3,860,536	4,195,798	4,237,200	4,279,572	4,322,368	4,365,591	4,409,247	4,453,340
Judicial Administration	2,286,064	2,244,094	2,631,199	2,657,511	2,684,086	2,710,927	2,738,036	2,765,417
Public Safety	13,334,543	13,200,214	12,905,616	13,034,672	13,165,019	13,296,669	13,429,636	13,563,932
Public Works	3,362,243	3,533,150	3,686,026	3,722,886	3,760,115	3,797,716	3,835,693	3,874,050
Health and Welfare	10,982,469	11,694,429	11,641,292	11,757,705	11,875,282	11,994,035	12,113,975	12,235,115
Parks, Recreation and Cultural	1,916,644	1,928,496	1,933,329	1,952,662	1,972,189	1,991,911	2,011,830	2,031,948
Community Development	2,441,511	2,361,782	2,878,056	2,906,837	2,935,905	2,965,264	2,994,917	3,024,866
Nondepartmental	3,978	779,077	329,753	(194,917)	(194,917)	(194,917)	(194,917)	(194,917)
Transfers to Other Funds:								
Schools	32,427,593	32,393,476	33,111,870	33,442,989	33,777,419	34,115,193	34,456,345	34,800,908
Capital Projects	4,388,309	3,235,501	3,235,501	3,267,856	3,300,535	3,333,540	3,366,875	3,400,544
Debt Service	4,035,833	2,684,784	2,883,056	2,833,328	2,833,328	2,833,328	2,833,328	2,833,328
E911	966,424	989,158	926,158	935,420	944,774	954,222	963,764	973,401
Utilities	17,000	538,326	15,000	15,000	15,000	588,054	588,054	588,054
<b>Total Transfers to Other Funds</b>	<b>41,835,159</b>	<b>39,841,245</b>	<b>40,171,585</b>	<b>40,494,592</b>	<b>40,871,055</b>	<b>41,824,336</b>	<b>42,208,366</b>	<b>42,596,236</b>
<b>Total General Fund</b>	<b>80,023,147</b>	<b>79,778,285</b>	<b>80,414,056</b>	<b>80,611,520</b>	<b>81,391,102</b>	<b>82,751,532</b>	<b>83,546,783</b>	<b>84,349,986</b>

<b>Surplus/(Deficit)</b>	0	0	0	(556,937)	(1,059,422)	(2,141,458)	(2,657,008)	(3,179,200)
Surplus/(Deficit) as a Percentage of Operating Revenues	0.00%	0.00%	0.00%	-0.70%	-1.32%	-2.66%	-3.28%	-3.92%

# 5

## General Fund



<b>General Fund Revenues</b>	<b>66</b>	<b>Public Works</b>	<b>85</b>
<b>General Fund Expenditures</b>	<b>69</b>	<b>Solid Waste and Recycling</b>	<b>86</b>
<b>Board of Supervisors</b>	<b>71</b>	<b>General Properties</b>	<b>88</b>
<b>County Administrator</b>	<b>72</b>	<b>Social Services</b>	<b>89</b>
<b>Commissioner of the Revenue</b>	<b>73</b>	<b>C.S.A. Office</b>	<b>90</b>
<b>Treasurer</b>	<b>75</b>	<b>Family Resource Center</b>	<b>91</b>
<b>Finance</b>	<b>75</b>	<b>Aging Services</b>	<b>92</b>
<b>Information Technology</b>	<b>77</b>	<b>Parks and Recreation</b>	<b>93</b>
<b>Registrar</b>	<b>78</b>	<b>Library</b>	<b>94</b>
<b>Clerk of the Circuit Court</b>	<b>79</b>	<b>Planning &amp; Cmty Development</b>	<b>95</b>
<b>Other Courts</b>	<b>80</b>	<b>Economic Development</b>	<b>96</b>
<b>Commonwealth's Attorney</b>	<b>81</b>	<b>GIS</b>	<b>97</b>
<b>Sheriff</b>	<b>82</b>	<b>The Franklin Center</b>	<b>98</b>
<b>Building Inspections</b>	<b>83</b>	<b>Virginia Cooperative Extension</b>	<b>99</b>
<b>Public Safety</b>	<b>84</b>	<b>Transfers to Other Funds</b>	<b>100</b>

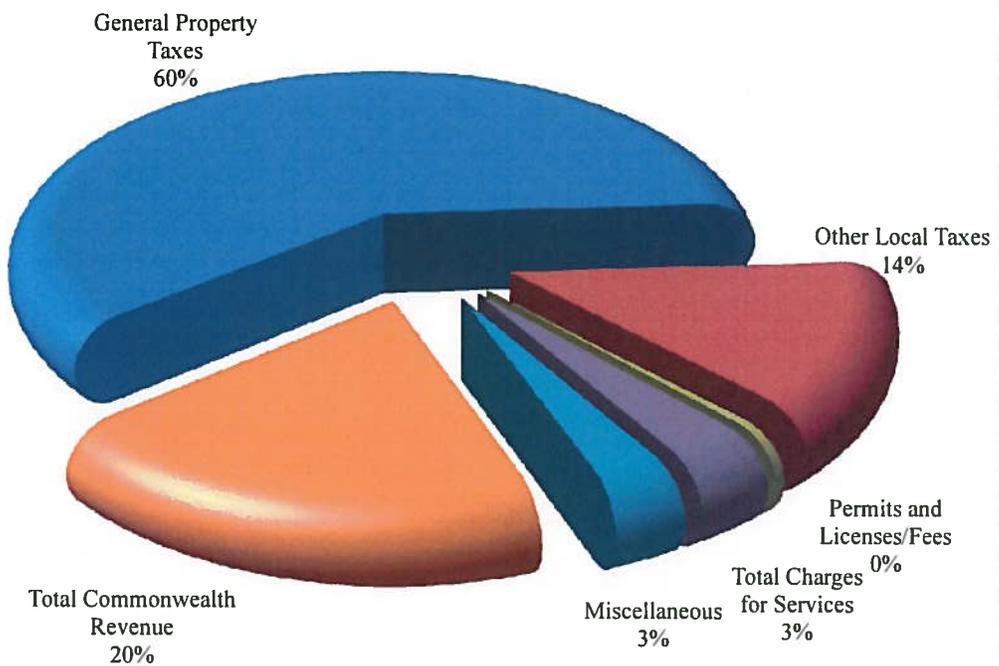


**Franklin County  
General Fund Revenue Summary**

	Actual 13-14	Adopted Budget 14-15	Adopted Budget 15-16	14-15 Adopted to 15-16 Adopted Increase (Decrease)	Adopted to Adopted Percent Incr/Decr
<b>General Property Taxes:</b>					
Real Estate	35,157,276	35,484,134	35,732,596	248,462	0.70%
Public Service Corp	872,246	872,246	969,067	96,821	11.10%
Personal Property	8,872,549	9,042,197	9,552,887	510,690	5.65%
Machinery and Tools	651,328	639,709	688,654	48,945	7.65%
Merchants Capital	662,973	671,124	675,000	3,876	0.58%
Penalties and Interest	556,994	640,000	632,000	(8,000)	-1.25%
General Property Taxes	46,773,366	47,349,410	48,250,204	900,794	1.90%
<b>Other Local Taxes:</b>					
Sales Tax	4,087,355	4,003,534	4,125,000	121,466	3.03%
Consumer Utility Taxes	976,804	973,782	975,000	1,218	0.13%
County Business License	13,745	4,700	4,700	0	0.00%
Utility License Tax	231,095	220,000	225,000	5,000	2.27%
Communications Tax	2,233,129	2,271,784	2,244,962	(26,822)	-1.18%
Motor Vehicle License Fee	833,472	1,876,174	2,024,637	148,463	7.91%
Bank Stock Taxes	156,590	128,791	128,791	0	0.00%
Tax on Deeds	453,547	500,000	425,000	(75,000)	-15.00%
Hotel/Motel Trans Occ Tax 2%	34,366	32,750	34,000	1,250	3.82%
Hotel/Motel Trans Occ Tax 3%	51,644	49,213	51,644	2,431	4.94%
Meals Tax	990,322	980,000	1,000,000	20,000	2.04%
Other Local Taxes	10,062,069	11,040,728	11,238,734	198,006	1.79%
<b>Permits and Licenses/Fees</b>	374,158	372,000	372,000	0	0.00%
<b>Court Fines and Costs</b>	110,411	98,000	110,000	12,000	12.24%
<b>Interest on Bank Deposits</b>	958,640	1,029,323	600,000	(429,323)	-41.71%
<b>Charges for Services:</b>					
Clerk of Court Fees	188,544	160,000	170,000	10,000	6.25%
Commonwealth Attorney Fees	6,457	5,000	5,000	0	0.00%
Off Duty Pay-Sheriff Deputies	54,019	40,000	40,000	0	0.00%
Care of Prisoners	1,048	5,000	5,000	0	0.00%
Animal Control Fees	3,824	5,000	5,000	0	0.00%
Landfill Fees	890,724	1,000,000	875,000	(125,000)	-12.50%
Family Resource Center Donations	24,803	30,500	30,500	0	0.00%
Aging Services Local Revenue	18,731	12,000	12,000	0	0.00%
Recreation Fees	123,499	82,757	100,000	17,243	20.84%
EMS Billing Revenue	1,375,319	1,294,564	1,294,564	0	0.00%
Library Fines and Fees	40,372	35,000	35,000	0	0.00%
Franklin Center Fees	9,518	8,400	9,500	1,100	13.10%
Sale of Maps and Code	682	800	700	(100)	-12.50%
Total Charges for Services	2,737,540	2,679,021	2,582,264	(96,757)	-3.61%
<b>Miscellaneous</b>	595,582	385,560	397,560	12,000	3.11%
<b>Recovered Costs</b>	450,279	415,390	415,390	0	0.00%
<b>Commonwealth of Virginia Revenues:</b>					
Motor Vehicle Carriers Tax	44,808	40,962	42,500	1,538	3.75%
Mobile Home Titling Tax	75,722	110,499	75,000	(35,499)	-32.13%
Motor Vehicle Rental Tax	57,725	46,660	50,000	3,340	7.16%

	Actual 13-14	Adopted Budget 14-15	Adopted Budget 15-16	14-15 Adopted to 15-16 Adopted Increase (Decrease)	Adopted to Adopted Percent Incr/Decr
Shared Expenses Commonwealth Atty	566,384	520,000	562,020	42,020	8.08%
Shared Expenses Sheriff	2,961,638	2,990,000	3,020,713	30,713	1.03%
Shared Expenses Comm of Revenue	150,520	151,795	162,620	10,825	7.13%
Shared Expenses Treasurer	147,864	149,892	148,726	(1,166)	-0.78%
Shared Expenses Registrar	45,421	42,000	42,000	0	0.00%
Shared Expenses Clerk of Court	365,236	356,829	356,456	(373)	-0.10%
Shared Expenses Jail Costs	152,016	130,000	130,000	0	0.00%
Public Assistance Grants	4,210,255	4,552,606	4,565,484	12,878	0.28%
VJCCCA Grant	21,332	20,040	20,040	0	0.00%
Family Resources Grants	135,493	119,438	169,438	50,000	41.86%
Comprehensive Services	3,039,807	3,200,042	3,200,042	0	0.00%
Workforce Development Grants	53,945	67,000	47,000	(20,000)	-29.85%
Other State Grants	167,693				
Personal Property Tax Relief	2,626,618	2,626,618	2,626,618	0	0.00%
Library Grants	153,449	153,449	153,449	0	0.00%
Recordation Taxes - State	185,381	159,000	160,000	1,000	0.63%
Aging Services Revenue	25,552	19,202	19,202	0	0.00%
Grantor Tax on Deeds	130,055	124,000	125,000	1,000	0.81%
<b>Total Commonwealth Revenue</b>	<b>15,316,914</b>	<b>15,580,032</b>	<b>15,676,308</b>	<b>96,276</b>	<b>0.62%</b>
<b>Federal Revenues:</b>					
Park Land-Pymt in Lieu of Tax	18,217	17,031	18,200	1,169	6.86%
Aging Services Federal Grants	112,563	106,120	106,120	0	0.00%
Drug Enhancement Grant	18,496	12,000	12,000	0	0.00%
<b>Total Federal Revenue</b>	<b>149,276</b>	<b>135,151</b>	<b>136,320</b>	<b>1,169</b>	<b>0.86%</b>
<b>Subtotal</b>	<b>77,528,235</b>	<b>79,084,615</b>	<b>79,778,780</b>	<b>694,165</b>	<b>0.88%</b>
Fund Balance		693,670	635,276	(58,394)	-8.42%
<b>Total General Fund</b>	<b>77,528,235</b>	<b>79,778,285</b>	<b>80,414,056</b>	<b>635,771</b>	<b>0.80%</b>

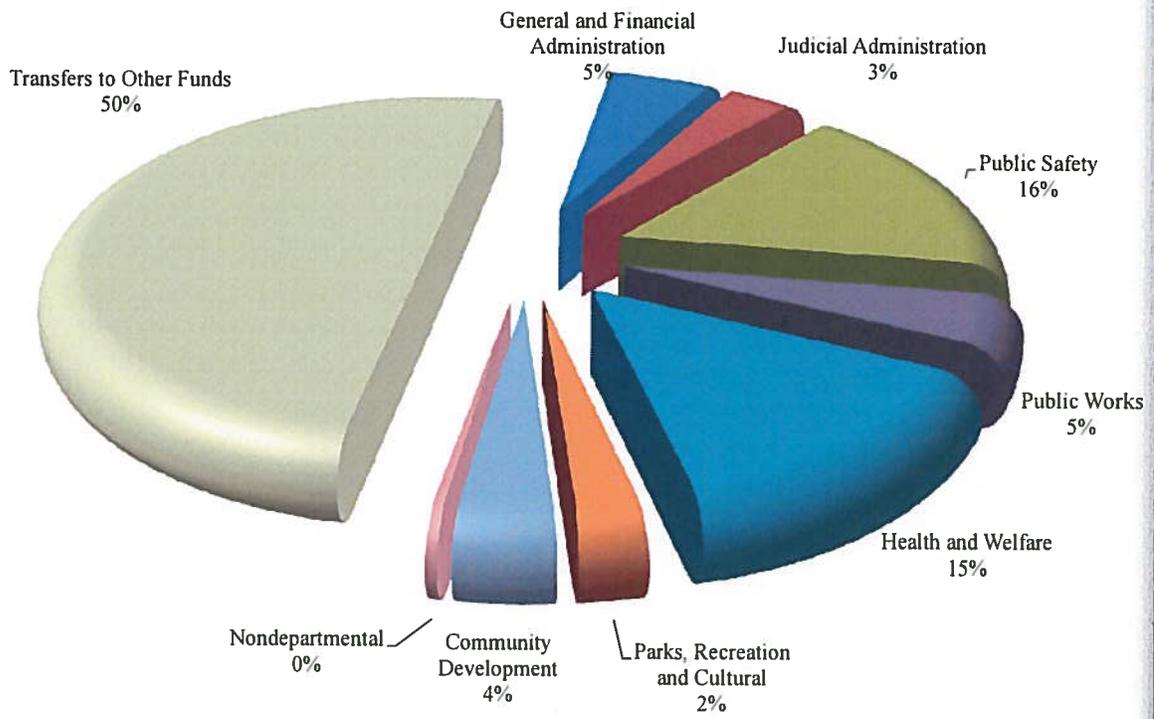
### General Fund Adopted Revenues FY 15-16



**Franklin County**  
**Summary of General Fund Expenditures by Department**

	<u>13-14</u> <u>Actual</u>	<u>14-15</u> <u>Adopted</u>	<u>15-16</u> <u>Adopted</u>
<b>General Government Administration</b>			
Board of Supervisors	273,332	301,508	363,940
<b>General and Financial Administration</b>			
County Administrator	427,939	428,119	431,089
Commissioner of Revenue	554,880	576,024	595,663
Reassessment	0	150,000	150,000
Treasurer	461,925	457,498	467,224
Finance	301,635	319,051	255,257
Risk Management	360,480	367,963	395,221
Human Resources	112,068	123,007	124,025
Information Technology	1,130,321	1,202,336	1,164,237
Registrar	224,849	270,292	290,544
	<b>3,847,429</b>	<b>4,195,798</b>	<b>4,237,200</b>
<b>Judicial Administration</b>			
Circuit Court	96,531	98,658	106,920
General District Court	7,280	7,580	7,080
Magistrate	1,035	2,000	2,000
Juvenile and Domestic Relations Court	12,981	17,180	17,150
Clerk of the Circuit Court	657,692	643,350	645,835
Sheriff - Courts	337,492	354,398	613,361
Juvenile Court Services	380,611	328,288	429,288
Commonwealth Attorney	787,715	792,640	809,565
	<b>2,281,337</b>	<b>2,244,094</b>	<b>2,631,199</b>
<b>Public Safety</b>			
Sheriff	3,898,317	3,784,559	4,381,797
Corrections	4,671,722	4,986,428	4,050,951
Building Inspections	444,792	505,136	540,524
Animal Control	296,873	280,393	268,892
EMS Billing	1,244,484	1,290,276	1,294,564
Public Safety	2,403,418	2,353,422	2,368,888
	<b>12,959,606</b>	<b>13,200,214</b>	<b>12,905,616</b>
<b>Public Works</b>			
Road Viewers	0	450	450
Public Works	210,250	236,352	235,288
Solid Waste and Recycling	1,881,634	2,076,877	2,197,051
General Buildings and Grounds	1,092,008	1,219,471	1,253,237
	<b>3,183,892</b>	<b>3,533,150</b>	<b>3,686,026</b>
<b>Health and Welfare</b>			
Health Department	338,705	338,705	338,705
Contributions to Health and Welfare	142,596	199,860	107,596
Social Services	5,520,544	5,820,263	5,933,689
CSA - Youth Services	4,574,475	4,794,924	4,767,213
Family Resource Center	225,723	215,900	261,665
Aging Services	234,995	324,777	232,424
	<b>11,037,038</b>	<b>11,694,429</b>	<b>11,641,292</b>
<b>Parks, Recreation and Cultural</b>			
Parks and Recreation	983,598	994,905	993,067
Libraries	933,504	933,591	940,262
	<b>1,917,102</b>	<b>1,928,496</b>	<b>1,933,329</b>
<b>Community Development</b>			
Planning Agencies/Contributions	591,936	573,988	573,839
Planning and Community Development	522,743	643,887	585,312
Economic Development	769,149	478,837	1,054,372
Franklin Center	195,016	197,811	199,234
Tourism Development	145,281	200,821	201,825
GIS and Mapping	125,579	162,046	159,082
Virginia Cooperative Extension	81,139	104,392	104,392
	<b>2,430,843</b>	<b>2,361,782</b>	<b>2,878,056</b>
<b>Nondepartmental</b>	<b>3,978</b>	<b>779,077</b>	<b>329,753</b>
<b>Transfers to Other Funds</b>			
Schools - Operations	28,255,532	29,708,271	30,674,665
Schools - Debt Service	2,708,459	2,650,459	2,402,459
Schools - Canneries	33,941	34,746	34,746
Schools - Carryovers	1,429,661		
County Capital School Projects	1,434,196	1,220,000	1,220,000
Debt Service	4,035,833	2,684,784	2,883,056
E911	966,424	989,158	926,158
Utilities	17,000	538,326	15,000
County Capital Projects	2,954,113	2,015,501	2,015,501
Total Transfers	<b>41,835,159</b>	<b>39,841,245</b>	<b>40,171,585</b>
<b>Total General Fund</b>	<b>79,496,384</b>	<b>79,778,285</b>	<b>80,414,056</b>

### General Fund Adopted Expenditures FY 15-16



# Board of Supervisors

## Department Summary

The seven members of the Board of Supervisors are each elected from seven separate magisterial districts. They are authorized to set policy, enact ordinances, set tax rates and approve the annual budget in accordance with the desires of Franklin County residents and applicable state and federal laws.

## Mission Statement

Our mission is to provide services and leadership in order to protect the health, safety and welfare of the Citizens of Franklin County and to promote an outstanding quality of life. We will balance the needs and desires of the public with available resources while administering policies and ordinances in a fair and courteous manner. We will protect our community and environment, preserve our heritage and anticipate future needs, demands and opportunities.

## Goals and Objectives

- To promote economic development in Franklin County that will create 250 new jobs with a reasonable return on taxpayer investment.
- To maintain and enhance the quality of life of Franklin County residents by enhancing one existing park next fiscal year.
- To insure that County capital resources are administered efficiently.
- Develop land use policies that meet the needs of the community.

## Performance Measures

	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Percentage of minutes completed within 30 days of Board meeting	100%	100%	100%	100%	100%

## Appropriations

<u>Description</u>	<u>Actual FY 13-14</u>	<u>Budget FY 14-15</u>	<u>Adopted FY 15-16</u>	<u>Change 2015 to 2016</u>
Personnel	\$ 91,596	\$ 88,358	\$ 150,090	69.87%
Operating	181,735	213,150	213,850	.33%
Total	\$ 273,332	\$ 301,508	\$ 363,940	20.71%
<b>Number of Positions</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>

Note: The Clerk to the Board of Supervisors (a full-time position) was moved to this department from the Finance Department.

Members of the Board of Supervisors are considered part time employees and are not shown as full time positions.

# County Administrator

## Department Summary

The County Administrator is appointed by and accountable to the Board of Supervisors and is responsible for implementing the policies and programs of the Board and for coordinating the daily operations of the County government. The County Administrator is also tasked with seeking to identify and develop various types of economic development projects for the County.

## Mission Statement

The mission of County Administration is to provide leadership and direction to County employees, facilitate the implementation of Board priorities and policies and manage the operation of County functions to ensure the delivery of cost effective, customer-responsive public services and assist citizens with excellent customer service.

## Goals and Objectives

- To promote a high quality of services and facilities with current staff and funding levels.
- To ensure adequate resources for special projects and tasks.
- To maintain a 95 % citizen satisfaction rate with County service delivery.
- Continuing to meet the increased fiscal demands of a growing population.
- To present a balanced annual budget for consideration by the Board of Supervisors.
- To develop a diverse economic base to provide opportunities for new business development.
- To assess opportunities for technology enhancements which have a positive return on investment.
- Provide leadership for efficiency enhancements throughout the organization.

## Appropriations

<u>Description</u>		<u>Actual FY 13-14</u>		<u>Budget FY 14-15</u>		<u>Adopted FY 15-16</u>		<u>Change 2015 to 2016</u>
Personnel	\$	403,151	\$	403,119	\$	406,089		0.74%
Operating		24,788		25,000		25,000		0%
Total	\$	427,939	\$	428,119	\$	431,089		0.69%
<b>Number of Positions</b>		<b>3</b>		<b>3</b>		<b>3</b>		<b>0</b>

# Commissioner of the Revenue

## Department Summary

The Commissioner of the Revenue is responsible for the discovery and assessment of all personal property, machinery and tools, business tangible property, and merchant's capital taxes. Based on these assessments, the Commissioner's office creates the personal property assessment book for the county and the Towns of Rocky Mount and Boones Mill. The Commissioner's office creates a file to be outsourced (currently to MW Printers) for all generated tax bills.

State income tax returns are checked for compliance and accuracy before submitting to the Dept. of Taxation. All qualifying returns are entered in the Va. Dept. of Taxation secure website for quick refunds. The Commissioner of Revenue office also files Va. state income tax returns and/or assists with inquiries and problem resolutions concerning tax issues. State estimated tax vouchers are processed through the Commissioner's office as well.

The Commissioner of Revenue office administers the personal property tax relief program (PPTRA adopted in 1998). The Commissioner is responsible for the qualification of all personal use vehicles to receive the relief. This process consists of examining Federal Schedule C's and depreciation schedules and gross weights as registered with the DMV. This process for the most part is a manual process.

The Vehicle License Fee replaced the decal fee previously sold by the treasurer's office in 2012 which became effective in 2013. The Commissioner of Revenue is now responsible for applying the VLF where applicable. This consists of updating the information on each DMV Vehicle or trailer as stated in statute. While some of this process can be managed electronically, a large portion of the work and verification is a manual process.

All Food and Beverage and Transient Occupancy accounts are created and managed by the Commissioner of Revenue. This consists of monthly filings and collection of any delinquencies. Grand Jury indictments are the means used for accounts past 2 months delinquent. At the end of the year, I reconcile the meals tax numbers to the sales tax numbers from the Dept. of Taxation.

The Commissioner of Revenue office is responsible for all real estate transactions including maintaining ownership records, subdividing or combining parcels based on recorded survey plats and assigning Cadastral map numbers when applicable, the assessment of subdivided parcels and improvements, monitoring building permits for alterations or new construction, assessing and prorating taxes on new construction, administering the Land Use program, as well as the Disabled Veterans Real Estate Tax Relief (effective January 1, 2011), the KIA Veteran's spouse relief (effective in 2015). The Tax Relief for the Elderly and Disabled Homeowner is also managed by the Commissioner of Revenue.

The Commissioner of Revenue is currently overseeing the tax maps for FC through a firm outsourced by the GIS Dept. The Commissioner's office creates a file for the outsourcing of plats and supplies any research needed in the way of Deeds, prior surveys etc. that aides the company in the mapping process. The data is verified by the Commissioner when received before publishing to the county GIS website.

The real estate land assessment book, the real estate tax exempt book, the Land Use Book and all real estate bills are generated in the Commissioner's office. The assessments for the Towns of Rocky Mount and Boones Mill are also created by the Commissioner of Revenue. Any adjustments to the real estate or personal property tax bills for the Towns are handled by the Commissioner's office. The Commissioner of the Revenue office also provides the Va. Dept of Taxation with a spreadsheet of arms length transactions to assist the Virginia Tax Department with the ratio study of sales to FMV each year.

The Commissioner of Revenue office works with the County Administration and the appraisal firm hired by the Board of Supervisors every four years when the general reassessment is performed. Currently, for the reassessment that will become effective January 1, 2016, the Commissioner's office is proofing all field sheets after data entry by the assessment firm and providing data entry and proofing for all mobile homes assessed. This will maintain the integrity of our data.

The State Corporation Commission provides to the Commissioner of Revenue the assessments for Public Service Corporations including Railroad Properties. The personal property and real estate Public Service book and invoices are then created and billed by the Commissioner.

All Bank Franchise tax returns are filed annually with the Commissioner of Revenue. Each return is reviewed for supporting documents, mathematical accuracy and verifying the assessed value of all real estate owned by the bank(s) within Franklin County before submitting the return to the Dept. of Taxation.

The Commissioner of Revenue office issues County business licenses in accordance with the Franklin County ordinance. All background check applications are performed by the Commissioner of Revenue. We notify the sheriff's office to conduct the background checks and submit the fees to the treasurer's office.

We handle every telephone call and walk-in citizen inquiry with professional, personal service while conducting the many duties of the office.

**Mission Statement**

The Commissioner of the Revenue mission statement is to establish, implement and maintain a professional, uniform and equitable assessment policy and apply the laws of the Commonwealth and the County of Franklin fairly to every citizen. We provide friendly and courteous service to our citizens and ensure confidentiality of taxpayer information. The office maintains a staff of trained tax professionals to provide accurate information and assistance with all tax related issues.

**Goals and Objectives**

- To provide the best possible service to the citizens.
- Meet state and county deadlines for all filings.
- Improve the flow of information between County offices.
- Accurately assess all personal property and business property accounts.
- Hold appointments and process approximately 600 tax relief accounts by May 1st.
- Provide daily assistance to citizens with preparation, information and corrections of VA State Income Tax Returns as well as resolve problems with income tax or local tax issues.
- Assist citizens with sales tax filings and inquiries.
- To respond to all customer inquiries in a timely manner.

**Performance Measures**

	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Personal Property tax assessments, meals tax, transient tax, merchants' capital, machinery & tools, public service, mobile home assessments, state income tax, airplanes, BPP, bank franchise, taxpayer assistance, exonerations, supplemental, # of vehicles qualified for PPTR, sales tax, summons letters, etc...	171,742	181,850	195,080	196,000 (estimate)	SEE ATTACHED DOCUMENTS
Real Estate assessments, transfers, new construction assessments, plats, land use applications, land use revalidations, correspondence, date entry, tax relief for the elderly and disabled taxpayer, taxpayer assistance, disabled Veterans, building permits appraised etc...	64,465	66,717	65,742	65,000 (estimate)	SEE ATTACHED DOCUMENTS

**Appropriations**

Description	Actual FY 13-14	Budget FY 14-15	Adopted FY 15-16	Change 2015 to 2016
Personnel	\$ 486,723	\$ 506,526	\$ 523,757	3.40%
Operating	68,156	219,498	221,906	1.10%
Total	\$ 554,879	\$ 726,024	\$ 745,663	2.71%
Number of Positions	9	9	9	0

# Treasurer

## Department Summary

The Treasurer's office is responsible for collecting real estate, personal property, state income, estimated income, transient occupancy, meals tax, selling dog tags and also processing revenues collected by other County departments. It is the intent of the Treasurer to offer citizens as many alternatives as possible to pay local taxes by the due date. Programs to help citizens satisfy their obligations include; the acceptance of credit cards, both on line and in the office and payment plans. However, when a taxpayer fails to take proper action to pay a tax debt on the due date and/or fails to make arrangements for the timely resolution of a delinquent account, the Treasurer will take appropriate action to remedy the debt as quickly as possible.

Other responsibilities of this office include balancing bank statements for all county and school accounts including social services and collecting delinquent taxes, judgments, tax liens, bank liens, DMV Stops, distress warrants and tax sales. The Treasurer, as an elected Constitutional Officer of this County, will uphold the highest standards in the collection of all taxes and revenues due to the County, and maximize the investment return and security of all public funds.

## Mission Statement

The Franklin County Treasurer's Office is dedicated to help the citizens receive efficient and informative responses to their concerns and questions. They strive to build relationships with the customers by being understanding to their needs and helping them to understand the laws by which we are governed. They are willing to do research and make changes in procedures whenever possible to better serve the citizens and provide answers to the questions presented to them. The Treasurer's office goal is to provide answers and services that exceed customer's expectations.

## Goals and Objectives

- Handle customer requests within 24 hours.
- Train staff on new computer programs.
- Utilize the powers authorized to this office by the State Code of Virginia to maximize collection efforts.
- Achieve the highest possible safety of depository accounts, maximize investment returns and maintain the integrity of investment principal.

## Performance Measures

	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY14-15
Tax Collection rate	96.2%	96%	97%	97%	97%
Average Return on Investments	2.50%	2.50%	2.50%	2.50%	1.50%

## Appropriations

<u>Description</u>	<u>Actual</u> <u>FY 13-14</u>	<u>Budget</u> <u>FY 14-15</u>	<u>Adopted</u> <u>FY 15-16</u>	<u>Change</u> <u>2015 to 2016</u>
Personnel	\$ 382,869	\$ 385,948	\$ 383,559	-0.62%
Operating	79,056	71,550	83,665	16.93%
Total	\$ 461,925	\$ 457,498	\$ 467,224	2.13%
<b>Number of Positions</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>

## Finance

### Department Summary

The Department of Finance is responsible for recording all financial transactions for Franklin County and paying all of its employees. This department is also responsible for capital financing and debt management, risk management, purchasing, human resource/benefits administration, the annual budget process, the annual capital improvement plan, utility billing and accounts payable.

### Mission Statement

The mission of the Franklin County Finance Department is to provide quality services to all citizens and to safeguard the County's assets. To develop and maintain superior financial planning and reporting in order to provide timely, accurate and complete information, and to maintain employee's payroll and leave records. The Department is committed to enhancing our ability to serve both internal and external customers with excellent customer service.

### Goals and Objectives

- Maintain the GFOA Certificate of Achievement for Excellence in Financial Reporting and GFOA Award for Distinguished Budget Presentation.
- To provide management with accurate, reliable and up-to-date financial reports on a monthly and yearly basis.
- To maintain accountability for all County fixed assets on a yearly basis.
- To meet all payroll deadlines, file all payroll reports on a timely basis and maintain complete and accurate leave and personnel records for all full and part time employees.
- Ensure that all purchases are made within the guidelines of the State and County Procurement Code.
- Effectively administer the annual budget process and the annual capital improvement plan.
- To return messages/answer questions within 24 hours of the request.
- Administer the risk management program for the County-file claims within 2 business days of receipt.
- To formulate and annually update a five year financial projection to support the strategic plan.

### Performance Measures

	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Receipt of the GFOA certificate for excellence in financial reporting	Yes	Yes	Yes	Yes	Pending
County bond rating (Moody's Investor Service)	Aa2	Aa2	Aa2	Aa2	Aa2
County bond rating (Standard & Poor's)	AA-	AA-	AA-	AA+	AA+
Percent of payrolls prepared on time with no substantial errors	100%	100%	100%	100%	100%
Percent of W-2's prepared with no correction or adjustment required	100%	100%	100%	100%	100%
Number of Checks processed for payment to County & School vendors	20,956	39,655	39,277	38,019	35,380
Number of Invitations for Bid, Request for Proposals & Request for Quotations	13	20	14	16	16

### Appropriations

Description	Actual FY 13-14	Budget FY 14-15	Adopted FY 15-16	Change 2015 to 2016
Personnel	\$ 559,775	\$ 570,855	\$ 518,357	-9.20%
Operating	211,628	239,166	256,146	7.10%
Total	\$ 771,403	\$ 810,021	\$ 774,503	-4.38%
Number of Positions	5	4	4	0

# Information Technology

## Department Summary

Information Technology is responsible for the County's technology network, hardware and communications infrastructure in addition to applications development and support and geographic information system. IT provides overall technology services and operations including hardware and technical support for network, data center, audio/visual equipment, desktops, laptops, printers and phones. IT also provides support for the Sheriff's department and Dispatch systems. Communications equipment and services are in operation 24-hours a day, 365 days a year supporting multiple facilities over a wide-area network and remote application access for telework. Department staff respond to problems causing disruption of services during and after normal working hours.

## Mission Statement

The Information Technology Department of Franklin County provides technology solutions to enable the business of local government to be more effective and efficient in serving citizens in a timely and courteous manner, while embracing the County's Customer Service Philosophy and Customer Service Core Values.

## Goals and Objectives

- Revise, write or purchase new applications as part of the day-to-day operations.
- Provide hardware, software and connectivity necessary to support County business functions.
- Continue development/expansion of eGovernment services.
- Rewrite and redeploy all county web sites and information portals.
- Maintain and enhance a disaster recovery plan and system for the County's core applications and communications services.
- Monitor and modify processes to provide the best possible response time for technology requests.
- Stabilize enterprise infrastructure to enhance performance and serviceability.
- Redesign communications infrastructure to allow seamless fall over in the event of a connection interruption.

## Performance Measures

Type	Average Response Time (In Days)				
	FY10-11	FY 11-12	FY 12-13	FY13-14	FY14-15
Tech Support	5	5	5	3	4
Telephone	7	4	4	3	3
Operations	<1.0	0	0	0	0
Applications	9	14	13	7	10
Web	1	1	1	1	1
GIS	7	*9	*9	7	7
<b>Overall Average Response</b>	<b>4.91</b>	<b>5.5</b>	<b>5.3</b>	<b>3.5</b>	<b>5.5</b>

## Appropriations

Description	Actual FY 13-14	Budget FY 14-15	Adopted FY 15-16	Change 2015 to 2016
Personnel	\$ 743,716	\$ 809,211	\$ 794,949	-1.76%
Operating	514,962	555,171	528,370	-4.83%
<b>Total</b>	<b>\$ 1,258,678</b>	<b>\$ 1,364,382</b>	<b>\$ 1,323,319</b>	<b>-3.01%</b>
<b>Number of Positions</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>

## Funding/Service Level Changes:

Maintenance agreements continue to increase and this department must also absorb the cost of maintenance agreements for new software purchased by the County.

# General Registrar

## Department Summary

The Registrar is responsible for administering a comprehensive program of uniform statewide voter registration to qualify voters and maintain registration records. The Registrar also ensures that all Federal, State and Local Election laws are followed as well as enforcing guidelines for elections, absentee voting and candidacy filings.

## Mission Statement

The Registrar's Office Customer Service Mission is to provide quality customer service to the voter by administering a comprehensive and legally compliant program of uniform statewide voter registration to qualify voters and maintain accurate registration records. The Registrar's office will ensure that all Federal, State and Local Election laws are followed as well as enforcing guidelines for candidacy filings to provide the customer with accurate information. The Registrar's Office will accomplish their Customer Service Mission by embracing Franklin County's Customer Service Philosophy and Core Values. The Registrar's Office will be supportive, respectful and empathetic to the voter's individual needs and requests whether they are registering, requesting an absentee ballot, changing an address or requesting information. The Registrar's office will strive to exceed voters expectations by providing information, listening effectively and building relationships by educating voters on required process and procedures to exercise their right to vote in Virginia in the various types of elections.

## Goals and Objectives

- Educate voters in a polite and courteous fashion on the voting process and procedures.
- Educate and assist the voters with forms and information to make registering to vote a quick and simple process.
- Provide on-going training and/or education on Federal, State and Local Election laws to ensure accurate information is available to voters.
- Quickly and accurately administer the Absentee Ballot process.
- Maintain confidentiality of voter personal and ballot information and update all voter registration records as required.
- Train election officials to conduct elections in their "district" that make customers a priority.
- Implementation of new voting equipment and training for the Officers of Election and voters.

## Performance Measures:

	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Registered Voters	34,406	35,026	35,282	35,235	35,363
Officials Trained (100+ for each Federal, State and Local Election)	100%	100%	100%	100%	100%
VERIS Stats (Virginia Election Registration Information System)	15,807	26,841	42,718	13,063	27,521
Absentee Mail/Person	1,060	747	2,201	684	777
Total Number Voted	22,715	22,395	26,848	17,555	16,727
Candidate Processing (Local)	15	37	15	29	25

## Appropriations

Description	Actual FY 13-14	Budget FY 14-15	Adopted FY 15-16	Change 2015 to 2016
Personnel	\$ 188,040	\$ 206,167	\$ 203,289	-1.40%
Operating	36,808	64,125	87,255	36.07%
Total	\$ 224,848	\$ 270,292	\$ 290,544	7.49%
Number of Positions F/T Staff	2	2	2	0

Note: Additional state board of election requirements now require Franklin County to purchase paper ballots and other election supplies. These new demands have resulted in a \$23,000 increase to the Registrar's budget for FY15-16.

# Clerk of the Circuit Court

## Department Summary

The Clerk of the Circuit Court is an elected Constitutional Officer serving an eight year term of office. The Clerk is responsible for the custody, safekeeping and proper indexing of legal and quasi-legal papers filed in the office. The Clerk serves as the recorder of all real estate transactions, probates wills, issues marriage licenses and concealed handgun permits, processes passports, and is the official court administrator for all criminal and civil cases, adoptions, name changes, and divorces. The Clerk creates and maintains all court files and records, prepares court orders, issues subpoenas and provides staff to the Judge during all trials and hearing. The Code of Virginia lists over 800 separate responsibilities for the Clerk of Circuit Court.

## Mission Statement

The Mission of the Office of the Clerk of the Circuit Court is to function as a team dedicated to the citizens of Franklin County, general public and members of the legal profession by preparing and maintaining accurate records, furnishing assistance in an understanding and compassionate manner, and providing prompt services with competence, professionalism, and courtesy in compliance with laws, rules and regulations.

## Goals and Objectives

- To ensure the Clerk's Office provides excellent customer service to all the citizens of Franklin County.
- To process all civil and criminal cases brought before the Circuit Court.
- Maintain consistent hours of operation and procedure.
- To file, process, record, and make available for inspection all public documents maintained by the Clerk's office.
- Provide a competent, courteous and well-trained staff to assist in administration of justice and to provide the public with procedural information.

## Performance Measures

	FY10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Criminal Cases Commenced	1,661	1517	1837	2001	1635
Wills/Estates Initiated	255	284	284	298	312
Judgments/Admin Liens/Notices	2,057	2021	1798	1765	1691
Deeds Recorded	9,581	9789	9521	9717	7481
Number of Passports Issued	669	475	466	585	391
Number of Concealed Weapon Permits issued	555	776	863	1337	905

## Appropriations

<u>Description</u>	<u>Actual</u> <u>FY 13-14</u>	<u>Budget</u> <u>FY 14-15</u>	<u>Adopted</u> <u>FY 15-16</u>	<u>Change</u> <u>2015 to 2016</u>
Personnel	\$ 585,872	\$ 586,225	\$ 590,710	0.77%
Operating	65,129	57,125	55,125	-3.50%
Total	\$ 651,001	\$ 643,350	\$ 645,835	0.39%
<b>Number of Positions</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>

## Other Courts

### Department Summary

This page summarizes the other courts that are part of Franklin County's budget. These courts include the Circuit Court, General District Court, Magistrate, Juvenile and Domestic Relations Court, and the Court Services Unit. Issues, goals and objectives are similar across all these units.

### Mission Statement

To assure the protection of the citizens of Franklin County through a balanced approach of court service to help reduce crimes and work with other agencies to provide the opportunity for delinquent youth to develop into responsible and productive citizens. To provide an independent and unbiased review of complaints by victims/witnesses and law enforcement in a timely, courteous and professional manner.

### Goals and Objectives

- To administer justice fairly, according to existing laws, and in a timely manner.
- To operate efficient and effective courts.
- To maintain an open record of matters before all courts.
- Incorporate additional record keeping requirements by Department of Juvenile Justice.
- Maintain VJCCCA delinquency prevention programs and maintain funding for existing services, now and in future years.
- Provide requested and relevant training opportunities for all unit staff.
- Manage demands of client workload and utilization of existing and available services effectively in order to minimize staff caseloads and concentrate services for client population demonstrating greatest need for supervision.

### Appropriations

<u>Description</u>	<u>Actual FY 13-14</u>	<u>Budget FY 14-15</u>	<u>Adopted FY 15-16</u>	<u>Change 2015 to 2016</u>
Personnel	\$ 82,640	\$ 84,758	\$ 93,520	10.34%
Operating	422,488	368,948	468,918	27.10%
Total	\$ 505,128	\$ 453,706	\$ 562,438	23.97%
<b>Number of Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

Notes: Juvenile detention costs have been trending upwards in the current fiscal year and are projected to increase as well in FY 15-16. An additional \$100,000 has been budgeted for these expenditures in the Court Services budget.

# Commonwealth's Attorney

## Department Summary

The Commonwealth's Attorney is an elected Constitutional Officer serving a four year term of office. This Office is responsible for providing the County of Franklin with legal representation in the prosecution of all criminal, traffic and juvenile offenses in the General District, Juvenile and Domestic Relation and Circuit Courts, plus appeals to the Virginia Court of Appeals and the Supreme Court of Virginia. Legal advice is provided to all local and State law enforcement agencies and officers investigating matters in the County of Franklin.

## Mission Statement

The Franklin County Commonwealth's Attorney is committed to improving the quality of life for the citizens by ensuring public safety and providing justice through the vigorous enforcement of criminal laws in a just, honest, compassionate, efficient and ethical manner, while at the same time protecting the constitutional and legal rights of the accused. Our office works with every component of the criminal justice system and the community to protect the innocent, to convict and appropriately punish the guilty, and to protect the rights of victims and witnesses.

## Goals and Objectives

- Provide the most effective legal representation in the prosecution of all criminal cases.
- Provide services to and promote sensitive treatment of the victims and witnesses of crime.
- To counsel and consult with law enforcement and other County officials.
- Provide training and advice to local law enforcement departments, legislative updates and in-service training.
- To participate with county agencies, schools, citizens groups and other organizations and conduct education on issues related to public safety and courts.

## Performance Measures

	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Criminal Cases Commenced	1,661	1,517	1,837	2,001	1,635
General District Criminal/Traffic Cases	9,899	9,331	15,474	18,085	17985 estimated
Juvenile Cases (All)	4,505	4,689	4,704	4,605	4,307

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## Appropriations

<u>Description</u>	<u>Actual FY 12-13</u>	<u>Budget FY 13-14</u>	<u>Adopted FY 14-15</u>	<u>Change 2014 to 2015</u>
Personnel	\$ 750,085	\$ 765,649	\$ 770,265	0.60%
Operating	15,707	21,375	22,375	4.68%
Total	\$ 765,792	\$ 787,024	\$ 792,640	0.71%
<b>Number of Positions</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>0</b>

# Sheriff

## Department Summary

The sheriff's office is responsible for County law enforcement, effective processing and servicing of all civil papers, jail operations and providing security and order in all courts of jurisdiction.

## Mission Statement

It is the mission of the Franklin County Sheriff's Department to protect the lives, property and rights of all people, to provide professional, high quality and effective police, correctional and court security services in partnership with the community. We will strive to accomplish this mission by setting goals and objectives by putting into practice the values of the Department.

## Goals and Objectives

- Continue to apply for state and federal grants as well as matching funds to support programs such as: domestic violence advocacy, and selective enforcement.
- Maintain a level of staffing to provide for protection of the citizens, courthouse employees, judges and prisoners.
- To serve all civil process received in a timely and efficient manner according to the Code of Virginia requirements, and provide adequate staffing to serve civil process to the residents of Franklin County.
- Provide adequate training to all Officers on an on-going basis that maintains the most current knowledge of trends and procedures in the Criminal Justice System.

## Performance Measures

	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Calls for service	20,768	21,837	27,969	35,935	41,137

## Appropriations

<u>Description</u>	<u>Actual FY 13-14</u>	<u>Budget FY 14-15</u>	<u>Adopted FY 15-16</u>	<u>Change FY15-16</u>
Personnel	\$ 5,513,139	\$ 5,344,375	\$ 5,353,762	0.18%
Operating	3,394,391	3,781,010	3,692,347	2.35%
Total	\$ 8,907,530	\$ 9,125,385	\$ 9,046,109	0.87%
<b>Number of Positions</b>	<b>84</b>	<b>83</b>	<b>83</b>	<b>0</b>

## Funding/Service Level Changes

The number of calls for service increased 5,202 during FY 14-15.

# Building Inspections

## Department Summary

The Building Inspections Department is responsible for ensuring public health, safety and welfare associated with the design, construction, use of buildings and structures. The department processes building permit applications, reviews building plans, and inspects construction for compliance with the Virginia Uniform Statewide Building Code. The department serves the public by facilitating customers through the permit process, answering questions, coordinating inspections, issuing Certificates of Occupancy and Certificates of Completion. Additional requests / concerns from the public are managed through the Customer Request Management system.

## Mission Statement

The Franklin County Building Inspections Department strives to achieve excellence in all facets of the building permit process through providing timely, efficient and thorough plan reviews and building inspections. We are committed to providing quality services to all citizens through innovation, continuous improvement, determination and excellence in customer service. We believe that through education and cooperation, we can and will build positive working relationships within the building community, consumers and citizens alike. Our primary mission is to safeguard the public by promoting the health, safety and welfare of Franklin County and through enforcement of the Virginia Building Code. We believe in equitable treatment for all individuals regardless of circumstances and strive to enforce all building codes in a fair and considerate manner.

## Goals and Objectives

- To revise the permit application process and reduce the time required to complete this process by 25%
- To review building permit application plans within 5 business days of submittal
- To review building permit application resubmitted plans within 3 business days of submittal
- To provide a minimum of 3 educational training opportunities to the contracting community / public related to new USBC requirements
- To increase the efficiency of performing scheduled inspections by utilizing newer technologies to manage permit files
- To provide inspectors and staff with additional training opportunities.
- To effectively manage building permit files and reduce the number of undocumented expired files by 40%
- To present an efficient workplace centered on providing quick and accurate service to the public.
- To consistently apply and enforce the Virginia Uniform Statewide Building Code.

## Performance Measures

	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Building plans reviewed	646**	895	982	928	925*
Building permits issued	978	1,029	1,134	1040	1050*
Building inspections performed	7,347	7,288	6,829	6,573	6,295*
Miles traveled	62,691	63,299	81,006	82,272	84,298*
Total value of permits	64,124,405	54,910,190	51,347,040	58,673,779	60,805,382*

\*Estimating June's numbers

\*\*Residential (footings & wall bracing only) and Non-residential plans

## Appropriations

Description	Actual FY 13-14	Budget FY 14-15	Adopted FY 15-16	Change 2015 to 2016
Personnel	\$ 409,728	\$ 458,536	\$ 494,801	7.91%
Operating	33,331	46,600	45,723	-1.88%
Total	\$ 443,059	\$ 505,136	\$ 540,524	7.01%
Number of Positions	7	9	9	0

## Funding/Service Level Changes

# Public Safety

## Department Summary

The Public Safety Department is the parent agency charged with the provision of all aspects of Emergency Medical Services, Fire suppression, prevention, and investigation, Emergency Management, hazardous material issues as well as enforcement county ordinances related to animal control. Tasks related to these duties are delegated through the various divisions of the department and all volunteer rescue and fire agencies in the County.

## Mission Statement

The Franklin County Department of Public Safety is dedicated to providing services to those in need, to include, but not limited to, Fire services, Emergency Medical Services, Animal Control services and Emergency Management that are, delivered in a timely and efficient manner by well-trained and dedicated career and volunteer professionals.

## Goals and Objectives

- Continue to improve fire and emergency medical services delivered to citizens.
- Evaluate service areas and response radius criteria based on the Comprehensive Plan and the preferred growth management model for the County
- Develop response criteria based on best practices.
- Promote methods and programs to improve volunteer recruitment and retention.
- Complete Mutual Aid Agreements with bordering jurisdictions.
- Complete exercise requirements to continue eligibility for FEMA/DEMS funding.
- Solicit special funding for EMS and Fire projects from various sources.
- Increasing the training certifications of volunteer EMS/Fire personnel to a level expected and required by the community.
- Develop Levels of Service standards for Public Safety operations & facilities
- Maintain the integrity of the EMS/Fire system while researching methods and techniques to reduce operational expenses.

## Performance Measures

	2010	2011	2012	2013	2014
Fire investigations	200	157	148	129	212
EMS calls for service	5123	5540	6484	6625	6714
Fire calls for service	1,462	1,729	3917	3065	1541
Number of Active Volunteers	229	260	230	248	209

## Appropriations

Description	Actual FY 13-14	Budget FY 14-15	Adopted FY 15-16	Change 2015 to 2016
Personnel	\$ 2,128,693	\$ 2,084,717	\$ 2,053,903	-1.48%
Operating	1,816,081	1,839,374	1,878,441	2.12%
Total	\$ 3,944,774	\$ 3,924,091	\$ 3,932,344	0.21%
Number of Positions	31	32	32	0

## Funding/Service Level Changes

No service level changes to report for 2016.

## Public Works

### Department Summary

The Franklin County Public Works Department works integrally with the Solid Waste Department to implement the County's greenbox solid waste collection system and landfill logistics planning. The Public Works Department also works integrally with the Ferrum Water and Sewer Authority on the daily operation of the Commerce Center Water and Wastewater Facilities. Public Works staff is currently helping guide permit amendments through the Virginia D.E.Q. This will allow more landfill volume for Permit #577 and establish a closure design for Permit #72. Public Works staff write and generate the tables for the quarterly DEQ corrective action reports. Public Works staff is currently working with the Western Virginia Water Authority on constructing the new water tank at Burnt Chimney and is also exploring with W.V.W.A. options for water in the Southlake area. Staff provided engineering, surveying and construction inspection oversight this past year on the new shelter at Waid Park, the Perdue property acquisition, the Burnt Chimney Tank site grading, the Commerce center wetlands mitigation project, the installation of 13 passive landfill gas vents and the grading of Cell 2 at the landfill. Upcoming projects the staff will be assisting with include paving and drainage improvements at the Sontag Rec Park, installing gas flares on the landfill gas vents, road improvements at Lakewatch, Smith Farm Stream Credit Mitigation and design and construction of the new solid waste collection sites.

### Mission Statement

The mission of the Public Works department is to improve and maintain the County's utility infrastructure in an efficient, economical manner. Staff is also looking to the future to plan for upcoming County utility infrastructure needs and requirements.

### Goals and Objectives

- Get manned collection sites up and running in an efficient manner
- Get the Burnt Chimney Water Tank constructed and operational
- Continue having our Landfill operate in an efficient and DEQ compliant manner
- Complete plan for initial water utilities in the southlake area

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### Appropriations

<u>Description</u>	<u>Actual FY 13-14</u>	<u>Budget FY 14-15</u>	<u>Adopted FY 15-16</u>	<u>Change 2015 to 2016</u>
Personnel	\$ 198,553	\$ 198,352	\$ 200,688	1.18%
Operating	11,696	38,000	34,600	-8.95%
Total	\$ 210,250	\$ 236,352	\$ 235,288	-0.45%
Number of Positions	3	3	3	0

# Solid Waste and Recycling

## Department Summary

Franklin County provides solid waste collection and landfill disposal services for its citizens, businesses and industries. Currently the County staff works seven days a week to collect and dispose the solid waste placed in its 284 boxes at its 69 sites. The landfill receives the County's public, commercial and industrial solid waste, and properly landfills it on a daily basis. The Department of Environmental Quality regulates the landfill under 2 state issued permits. Permit #72 for the old landfill and permit #577 for the new landfill. In the summer and fall of 2012 the County built the first of six state of the art synthetically lined cells under the new permit #577 to dispose of solid waste for Franklin County. At current disposal rates and pending approval of a currently proposed downward vertical expansion the six new cells the landfill should have 45 - 50 years of disposal life. The new cell was put into service mid August of 2013. County staff using County equipment are currently excavating the 250,000 cubic yards of material to construct the second cell in the new permit. This work is done during regular business hours and should save the County taxpayers in excess of a million dollars compared to contracting this work to outsiders. There is still approximately a year and a half of life left on the back side of old landfill #72. That area is being used as weather and construction constraints require. During the summer of 2014 we installed 14 passive gas vents in the portion of #72 that had been brought to finished grade. We are currently installing flares on the vents too burn off any excess methane and help reduce landfill odors. Permit # 72 by current law must be capped and closed by the end of 2020. We are working on closing #72 in small phases so it can be completed as much as possible with County staff therefore saving taxpayer money. Both Permit #72 and Permit #577 are required to have a series of groundwater monitoring wells. Permit #72 has 25 and Permit #577 currently has 8. All of these wells are sampled for contaminants semi annually. Adjoining property springs, wells and creeks are also sampled. This sampling requires approximately 2 weeks each year and is performed by county staff saving tens of thousands of dollars in contractor and consultant services annually. Permit #72 is currently under a DEQ Corrective Action Plan for impacted groundwater. The corrective action is a series of 18 wells that were installed in the contaminated groundwater plume. These wells were designed to collect the water in this contaminated plume and send it to an air stripper treatment facility to remove the contaminants. This system works very well but requires daily monitoring, monthly sampling, and quarterly reports to the DEQ. This work is performed by County staff.

In February 2015 the Board of Supervisors approved the change from the inefficient unmanned greenbox system currently in place to manned collection sites with compactors and specific hours of operation. This move is being made to improve the traffic safety, the collection efficiency, the upward spiraling costs, the control of what is being disposed of in the landfill. This project will take about two years to be phased in and should be completed with funds on hand and no tax increase. One of the long term benefits should be a significant savings to Franklin County residents.

## Mission Statement

The mission of the Solid Waste and Recycling Department is to maintain waste collection sites in the County and dispose of the County's solid waste according to the regulations of the Department of Environmental Quality. Our Recycling Department recycles metals and metal cans, newspaper, cardboard and plastic to help minimize wasting u landfill space. Also, by recycling we are helping our environment.

## Goals and Objectives

- Get manned collection sites up and running in an efficient manner
- Educate the public about the use of the green boxes to promote the development of the County.
- Continue having our Landfill operate in an efficient and DEQ compliant manner

## Performance Measures

	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Tons of trash received	54,398	52,908	52,910	51,646	46,784
Tons of mulch recycled	1,227	1,349	1,352	1,459	1804

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**Appropriations**

<u>Description</u>	<u>Actual FY 13-14</u>	<u>Budget FY 14-15</u>	<u>Adopted FY 15-16</u>	<u>Change 2015 to 2016</u>
Personnel	\$ 961,161	\$ 996,646	\$ 1,083,060	8.67%
Operating	919,438	1,080,231	1,113,991	3.13%
Total	\$ 1,880,599	\$ 2,076,877	\$ 2,197,051	5.79%
<b>Number of Positions</b>	<b>16</b>	<b>18</b>	<b>16</b>	<b>-2</b>

**Funding/Service Level Changes**

Additional part time funds have been added for FY15-16 so that grading can continue on a new landfill cell by Landfill employees. Performing this work "in-house" will save significant local funds compared to hiring an outside contractor to do this work.

# General Properties

## Department Summary

General Properties is responsible for the maintenance and upkeep of all physical properties. In addition, this department is responsible for coordinating and managing new construction projects, other special projects, moves, etc. County street signs are also maintained by this department.

## Mission Statement

General Properties mission is to provide timely and cost effective maintenance on the building and properties which are owned and operated by Franklin County. We take pride in our facilities, placing emphasis on public and employee safety. Our goal is to work as closely as possible with other County Departments in matter involving improvements and maintenance to ultimately benefit the taxpayers of Franklin County.

## Goals and Objectives

- Meet 98 % of the day-to-day demands of maintaining properties.
- Respond to requests for maintenance within 24 hours of receiving the call.
- Provide ongoing management of the County physical plant.
- Coordinate/manage all ongoing special projects to promote the development of Franklin County.
- Focus on space needs/coordinate short term moves, renovations.
- Continue to work with other departments on special projects.
- Assure ongoing compliance issues (underground storage, elevators, boiler inspections, MSDS, ADA, etc).
- Continue to manage surplus property/vehicles.
- Continue to manage "Fleet Vehicles".
- Improve vehicle maintenance records.
- Improve "tracking" of maintenance calls, responses and all maintenance records.

## Performance Measures

	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Average response time for maintenance	20 minutes				

## Appropriations

<u>Description</u>	<u>Actual FY 13-14</u>	<u>Budget FY 14-15</u>	<u>Adopted FY 15-16</u>	<u>Change 2015 to 2016</u>
Personnel	\$ 361,235	\$ 407,731	\$ 439,231	7.73%
Operating	730,772	812,190	814,456	0.28%
Total	\$ 1,092,007	\$ 1,219,921	\$ 1,253,687	2.77%
<b>Number of Positions</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>0</b>

## Funding/Service Level Changes:

Personnel category reflects an additional position approved in last year's budget for a half year.

## Social Services

### Department Summary

The Department of Social Services provides both financial and social work services which are administered according to state and federal regulations.

### Mission Statement

To protect the vulnerable, promote self sufficiency or maximum economic independence, and prevent negative social outcomes for the residents of Franklin County.

### Goals and Objectives

- Continue to advocate for services for the disabled adults and elderly.
- Continue to ensure safety to children and prevent further maltreatment
- Continue to advocate for additional staff so community needs can sufficiently be met.
- Collaborate with CSA and other community agencies and resources to better serve children in their own homes
- Achieve permanency for children in foster care
- To reduce public assistance fraud, waste and abuse by ensuring benefits and services are received by eligible individuals, and in the correct amount
- Continue to work with the Commonwealth Attorney's office to pursue fraud prosecution
- Pursue grant opportunities.
- Implement State required improvements in Child Welfare Services.

### Performance Measures

	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Children in Foster Care	95	94	116	107	105
Prevention Cases	68	38	51	71	98
Foster/Adopt Homes	24	30	30	38	31
SNAP Applications	2282	2226	2126	2006	2068
Ongoing Medicaid Participants	7,189	9931	8535	7820	8707
Energy Assistance	2918	3788	3130	3326	3132

### Appropriations

<u>Description</u>	<u>Actual</u> <u>FY 13-14</u>	<u>Budget</u> <u>FY 14-15</u>	<u>Adopted</u> <u>FY 15-16</u>	<u>Change</u> <u>2015 to 2016</u>
Personnel	\$ 2,948,019	\$ 3,015,548	\$ 3,264,555	8.26%
Operating	3,053,825	3,326,016	3,115,435	-6.33%
Total	\$ 6,001,844	\$ 6,341,564	\$ 6,379,990	0.61%
Number of Positions	70	72	72	0

### Funding/Service Level Changes

Funding and service level are projected to remain the same overall. We do anticipate an increase in the need for adult services and adult protective services as the elderly adult population continues to grow.

# C.S.A. Office

## Department Summary

The Children's Services Act (C.S.A.) is a Virginia law designed to help at-risk youth. State and local agencies, parents and private service providers work together to plan and provide services to troubled youths and their families. In each community, local teams decide how these funds should be spent.

## Mission Statement

Children's Services Act (C.S.A.) mission is to provide high quality, child centered, family focused, community-based and strength-based services to at-risk youth and their families while being respectful of all customer situations and mindful of our responsibility to be good stewards of the public funds.

## Goals and Objectives

- Enhance Families to become self sufficient thereby reducing the economic and social impact of dysfunctional families on the County.
- Review all C.S.A. cases every quarter and develop appropriate service plans to provide services to children and families in the least restrictive and least expensive setting possible.
- Maintain the C.S.A. database to improve C.S.A. reporting requirements and use the C.S.A. database to develop reports to assist the Family Assessment and Planning Team and Community Policy Management Team.
- Research ideas to improve fiscal awareness among departments and agencies accessing the program, implement helpful approaches.
- Reduce the County's reliance on therapeutic foster care and residential service providers by 10%.
- Reduce the utilization of out-of-home placement services to serve the C.S.A. population and increase the utilization of community-based services to prevent out of home placements.
- Reduce the number of children entering D.S.S. custody for reasons other than abuse and neglect to access the mandated funding system.

## Performance Measures

	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY14-15
Case Load – Number of Children	278	258	242	249	270
Percentage of CSA foster children screened for Medicaid eligibility and Title IVE eligibility	100%	100%	100%	100%	100%

## Appropriations

Description	Actual	Budget	Adopted	Change
	FY 13-14	FY 14-15	FY 15-16	2015 to 2016
Personnel	\$ 111,748	\$ 111,479	\$ 117,992	5.84%
Operating	4,462,726	4,683,445	4,649,221	-0.73%
Total	\$ 4,574,474	\$ 4,794,924	\$ 4,767,213	-0.58%

Number of Positions	2	2	2	0
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## Funding/Service Level Changes

The CSA caseload continues to be very volatile. Overall, program expenditures and number of clients served are increasing.

# Family Resource Center

## Department Summary

The Franklin County Family Resource Center provides shelter and services to victims of domestic violence in our community. By providing services to these victims, it is our intention to reduce the incidents of domestic violence in our county. Included in these services available is an emergency shelter program for women or men and their children whom are victims of domestic violence. The staff makes every effort to provide education on safety, healthy living, self-esteem, groups, housing, job readiness and family resilience to all families entering under these situations, to ensure more knowledgeable choices in future decisions made for the safety and welfare of the family unit. It is also our philosophy to promote community awareness and support the victims who enter the system. The Franklin County Family Resource Center strives to enhance victims' self esteem, self worth and enhance empowerment to break free from the violence. The Franklin County Family Resource Center staff will aim to work in partnership, utilizing other community resources to best handle each victim's unique situation.

## Mission Statement

To promote safe and healthy living environments for Franklin County families in crisis who are victims of domestic violence.

## Goals and Objectives

- To ensure all staff continues to develop and/or strengthen knowledge through continued training in needed the area of domestic violence issues.
- To continue to seek out ongoing public awareness and outreach opportunities in order to reach the underserved population in our County.
- To continue with the reorganization of our Department as to provide services which are most beneficial to the clientele we serve.

## Performance Measurers

	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY14-15
Calls for DV shelter program only	168	151	178	204	146
Shelter clients	88	101	70	*52	*49

## Appropriations

<u>Description</u>	<u>Actual</u> <u>FY 13-14</u>	<u>Budget</u> <u>FY 14-15</u>	<u>Adopted</u> <u>FY 15-16</u>	<u>Change</u> <u>2015 to 2016</u>
Personnel	\$ 202,006	\$ 193,366	\$ 244,540	26.46%
Operating	23,715	22,534	17,125	-24.00%
Total	\$ 225,721	\$ 215,900	\$ 261,665	21.20%
<b>Number of Positions</b>	<b>3</b>	<b>5</b>	<b>5</b>	<b>0</b>

## Funding/Service Level Changes

This department is funded 55% by grants, 25% by the County, 8% by Friends of the Family Resource Center and 12% by Private/Community donations. When Homeless grant funding ended 6/30/12; the Family Resource Center became solely a State Accredited Domestic Violence Program. All full-time positions in this department are grant funded therefore those staff are aware that in times of grant funding decrease/increase, their positions will reflect such happenings. *\*Although there were less sheltered this fiscal year, there were several single individuals without children so there were actually more units served than last fiscal year.*

# Aging Services

## Department Summary

Aging Services provides congregate meals, transportation, health education programs and activities, as well as recreational activities. Partnerships with other entities also allow insurance counseling and tax preparation assistance. Transportation services are available to qualified persons 60 years and older and to persons with disabilities of all ages.

## Mission Statement

The mission statement for the Department of Aging Services is to develop, coordinate and deliver a senior center where activities and programs geared to the elderly population can be enjoyed in order for them to lead independent, meaningful and dignified lives.

## Goals and Objectives

- Continue to seek and obtain grants for transportation and vehicle maintenance/replacement.
- Continue efforts to educate and inform citizens about the County's Aging services through advertising and publications
- Provide additional training for drivers to upgrade knowledge of ADA rules and regulations as changes are made in legislature
- Continue to develop and implement more educational and recreational activities for the senior population

## Performance Measures

<b>TRANSPORTATION</b>	FY 11-12	FY 12-13	FY13-14	FY 14-15 * June estimated
Unduplicated Transportation Clients	465	466	319	326
# of 1 way trips	6,979	5,172	4,379	4,410
Mileage	98,489	80,818	77,249	62,934
<b>RECREATION</b>				
# of Activities	125	129	294	462
Participation Numbers	610	626	1,307	3,097

- In FY 13-14, efficiencies were put into place for transportation services. This resulted in a decrease of unduplicated clients however, the amount of one way trips and mileage decreased while still serving the citizens that were qualified for the services.

## Appropriations

<b>Description</b>	<b>Actual FY 13-14</b>	<b>Budget FY 14-15</b>	<b>Adopted FY 15-16</b>	<b>Change 2015 to 2016</b>
Personnel	\$ 183,640	\$ 263,771	\$ 176,378	-33.13%
Operating	51,354	61,006	56,046	-8.13%
<b>Total</b>	<b>\$ 234,994</b>	<b>\$ 324,777</b>	<b>\$ 232,424</b>	<b>-28.44%</b>
<b>Number of Positions</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>0</b>

## Funding/Service Level Changes

The Personnel category for FY15-16 reflects the reduction of a full time position for this department.

# Parks and Recreation

## Department Summary

The Franklin County Parks and Recreation Department provides quality leisure activities, public parks and recreational facilities to enhance the quality of life for Franklin County residents and visitors.

## Mission Statement

The Franklin County Parks and Recreation Department is dedicated to providing comprehensive, innovative and safe recreational services that enrich the quality of life for the residents and visitors of Franklin County. The Franklin County Parks and Recreation Department strives to efficiently deliver services that improve individual health, enhance the local economy and create a vibrant community.

## Goals and Objectives

- Provide recreational facilities and activities that address the needs of all residents.
- Revitalize current parks and facilities to achieve improved safety, accessibility, and aesthetic value.
- Expand services in underserved areas of the County.
- Provide athletic programs that promote sportsmanship, physical fitness, teamwork, and skill development.
- Develop the County's blueway and trail systems to expand passive recreational opportunities.
- Develop partnerships to achieve greater efficiencies in recreational program delivery and park maintenance and development.
- Improve marketing and public information to promote recreational services.

## Performance Measures

	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Youth Athletic Registration	5,190	4,492	3,752	3,619	3,685
Activity Registration				2,567	3,670
Activities Offered	93	103	265	378	460
Activity Success Rate					76%
Shelter Reservations	268	278	167	160	226
Beach Attendance				9,117	11,179

## Appropriations.

Description	Actual FY 13-14	Budget FY 14-15	Adopted FY 15-16	Change 2015 to 2016
Personnel	\$ 544,251	\$ 625,193	\$ 602,372	-3.65%
Operating	423,269	369,712	386,060	4.42%
Total	\$ 967,521	\$ 994,905	\$ 988,432	-0.65%
Number of Positions	11	10	10	0

## Funding/Service Level Changes

# Library

## Department Summary

The Library helps answer the information needs of the individuals and organizations in the County by providing reference and research materials both in-house and via the Internet, as well as leisure activity items through print, audio and video formats, and downloadable sources. In addition, the Library presents a wide variety of programs for both children and adults. The bookmobile and other outreach programs provide service to those who are not able to come to the physical location of the Library.

## Mission Statement

The mission statement of the Franklin County Library is to provide access to informational, educational, cultural and recreational materials and services in a variety of formats and technologies; to promote reading, literacy, and lifelong learning; and to protect the public's right to know by resisting censorship and providing equal access to information.

## Goals and Objectives

- To promote lifelong learning by making available resources and programs to help residents satisfy their curiosity and explore topics of personal and community interests. Will add 2 new adult book clubs with programs/activities to support what is read . Will add 1 new YA program/book club and develop YA "space" for teens.
- To develop and support young readers through expansion and upgrade of our emergent reader and youth literacy resources and technologies. Will add new "early literacy" corner with 2 new touch-screen computers and activities/games/books specifically aimed at improving literacy.
- To expand public access to library services through expanded hours of operation, upgraded software and additional outlets offering library services. Will expand book mobile route and add service stops to reach 20% more of the county who cannot get to the library locations. Add 5 "little free library" book exchange centers throughout the county promoting and discussing library materials and programs.
- To encourage and promote greater public use of the library's resources and programs through local print, broadcast and social media. Will be upgrading and expanding our website in order to offer more online services. Will continue to advertise library programs and events through all available sources in order to notify community of library resources and offerings. Will have regular library columns in newspapers and have regular appearances on local cable outlet.
- To collaborate with public- serving County agencies and schools in order to help support programming and initiatives while sharing resources to better serve our patrons and community members. Will work with Parks and Recreation dept to plan bookmobile visits to their events and add book exchange containers to all community parks.

## Performance Measures

	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Annual circulation	230,280	236,758	224,099	222,338	218,037
Library program attendance	7,476	7,327	7,222	7,551	7,872

## Appropriations

Description	Actual FY 13-14	Budget FY 14-15	Adopted FY 15-16	Change 2015 to 2016
Personnel	\$ 659,317	\$ 629,321	\$ 636,115	1.08%
Operating	274,187	304,270	304,147	-0.04%
Total	\$ 933,504	\$ 933,591	\$ 940,262	0.71%
Number of Positions	8	8	8	0

# Planning and Community Development

## Department Summary

This department develops and administers plans, ordinances and programs to promote the public health, safety and welfare of present and future County residents. The Department maintains and updates the County's Comprehensive Plan, administers Zoning, Subdivision, Erosion and Sediment Control and Manufactured Home Park Ordinances, coordinates federal and state grants for community development projects, and provides staff support to the Board of Supervisors, the Planning Commission and the Board of Zoning Appeals. Areas of policy interest include transportation planning, affordable housing, environmental quality and information management.

## Mission Statement

The mission of the Planning & Community Development Department is to plan and manage the development of Franklin County in a manner that insures a healthy economic base, safe and livable neighborhoods, a range of shopping and cultural opportunities and quality public facilities to build a vibrant community through professional guidance and technical expertise.

## Goals and Objectives

- **Long Range Planning: "Preparing for Change"** With community input, establish a vision for the future & anticipate change. Research and analyze trends. Identify opportunities and constraints. Develop plans, programs and regulations to manage change. Seek opportunities for grants and community improvements.
- **Current Planning: "Guiding & Managing Change"** Administer regulations related to land use and development. Assist property owners and developers in the application process; "Shepherd" applications through the process. Where appropriate, influence applications to incorporate sound planning principles and techniques.
- **Plan Review & Enforcement: "Providing Standards for Change"** Ensure that changes to the physical environment comply with applicable codes and standards. Manage non-discretionary processes related to land development. Inspect for compliance; enforce the rules. Provide information and education about regulatory environment.

## Performance Measures

	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Total number of permits issued	1165	1251	256	250	94
Number of E&SC permits issued	61	80	70	45	91
Number of Sign permits issued	18	7	10	5	5
Number of Site Plan submittals	14	7	14	12	12
Number of Subdivision plat submittals	151	150	145	115	151
Number of Rezoning applications submitted	3	6	3	6	5
Number of Special Use Permit applications submitted	4	6	8	8	4
Number of Variance applications submitted	6	5	4	3	2
Number of pre-application meetings	1	6	0	20	0
Number of Planning Commission meetings	8	11	11	12	10
Number of inspections performed	1108	1349	1004	934	921

## Appropriations

Description	Actual FY 13-14	Budget FY 14-15	Adopted FY 15-16	Change 2015 to 2016
Personnel	\$ 495,961	\$ 582,637	\$ 531,862	-8.71%
Operating	26,781	61,250	53,450	-12.73%
Total	\$ 522,742	\$ 643,887	\$ 585,312	-9.10%
Number of Position	8	9	9	0

## Funding/service level Changes

None

# Economic Development / Tourism

## Department Summary

The Office of Economic Development seeks to attract and retain quality jobs and increased investment within Franklin County to diversify the economy, broaden the tax base and provide long-term employment opportunities for residents and higher profitability for local businesses.

## Mission Statement

The mission of the Franklin County Office of Economic Development is to create opportunities for existing business development, attract new business investments to the County, and enhance the future of the community's residents and businesses by strengthening and expanding the County's economic base.

## Goals and Objectives

- To create new jobs for our citizens as well as economic opportunity.
- To achieve a balance in the commercial/industrial and residential tax base.
- To maintain a diverse economic base to provide for stability and a broad selection of employment opportunities for our citizens.
- To create an inviting business environment that fosters growth and prosperity of new and existing businesses – facilitate the new location or expansion of at least 5 companies within the County during the year.
- To enhance communication between the business community and the local government such that the needs of the businesses can be recognized and incorporated into public policy.
- To facilitate productive dialogue, projects and programs with key federal, state, and regional organizations, agencies and institutions to further the department's mission.
- To create and market an appropriate inventory of available industrial and commercial sites and buildings for transfer to new and expanding businesses.

## Performance Measures

	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Unemployment Rate (April)	7.2%	6.2%	5.5%	4.8%	4.7%
Number of Employed Franklin Countians (April)	25,663	25,722	25,710	26,222	26,008
Number of Facilitated New and Expanding Business Projects (VEDP)	2	2	3	2	2
Virginia Tourism Corporation Annual Tourism Expenditure Estimates	87,344,362	91,857,082	94,891,808	96,593,644	Available August 2015
Local Lodging Tax Revenue	183,084	186,288	187,451	171,378	Available August 2015
Local Meals Tax Revenue	1,891,901	1,937,314	2,075,766	2,155,256	Available August 2015
Local Sales Tax Revenue	2,644,493	2,651,386	2,706,301	2,794,967	Available August 2015

## Appropriations

Description	Actual FY 13-14	Budget FY 14-15	Adopted FY 15-16	Change 2015 to 2016
Personnel	\$ 162,595	\$ 157,633	\$ 159,830	1.39%
Operating	871,758	651,387	1,225,729	88.17%
Total	\$ 1,034,353	\$ 809,020	\$ 1,385,559	71.26%
<b>Number of Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

## Funding/Service Level Changes

# GIS – Geographic Information Systems

## Department Summary

The GIS Department provides map and survey related information to the departments of the County. The GIS maps are spatially associated with database links to supply various forms of analysis for County departments and other jurisdictions within the County. GIS serves to create greater efficiencies towards several routine duties of various departments.

## Mission Statement

The mission of the GIS team is to provide the County customers, internal and external, with various digital mapping services. Mapping services include, but are not limited to the following:

- Online Web GIS Mapping Site with Extensive Citizen Query Features
- Mapping Support and Spatial Analysis for County Services
- E911 Building Polygon Addressing
- Parcel Update/Maintenance

## Goals and Objectives

- Maintain and update the addressing and road data.
- Complete annual parcel edits and create digital Map Books
- Add customizations to internal GIS for different departments
- Automate updates to WebGIS site, Dispatch & 911, and other external partners

## Performance Measures

Measure	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Number of edits to the parcel database, including new parcel splits, transfers and other requested edits.	1500	1200	1121	1614	1356
Number of WebGIS hits for the GIS team's online services.	9,503,212	9,328,335	9,608,403	10,343,958	5,904,965
Number of Pictometry Online hits				*9028	35866
Total GIS Helpdesk Requests	122 (Parcel edit request not counted)	155 (Parcel edit request not counted)	141 (Parcel edit request not counted)	**608 (Parcel edit request not counted)	702 (Parcel edit request not counted)

## Appropriations

Description	Actual FY 13-14	Budget FY 14-15	Adopted FY 15-16	Change 2015 to 2016
Personnel	\$ 53,507	\$ 113,575	\$ 103,312	\$ -9.04%
Operating	72,071	48,471	55,770	15.06%
Total	\$ 125,578	\$ 162,046	\$ 159,082	-1.83%
Number of Positions	2	2	2	0

# Franklin Center for Advanced Learning and Enterprise

## Department Summary

The Franklin Center for Advanced Learning and Enterprise represents an unprecedented community partnership with representatives from the local school system, colleges, government and community agencies.

## Mission Statement

The mission of The Franklin Center for Advanced Learning and Enterprise is to promote and enhance workforce and economic development through lifelong learning in the Franklin County and Southside Region.

## Goals and Objectives

- Develop marketing actions (further marketing of brand identity; expand target populations to include top levels).
- Seek alternate funding sources.
- Promote curriculum development to support workforce, economic mission and opportunities that strengthen our region's economy.
- Provide directional signage from major highways and in the town of Rocky Mount in partnership with CPR.
- To increase the classes offered in demand occupations and those that address business needs.

## Performance Measures

	FY10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Total Visitor Transactions	18,712	31287	28,216	28,086	23,750
Total diplomas, GED's	110	113	107	104	27
Total classes offered—all educational partners	145	150	131	128	167
PHCC	24 Assoc. Degrees	34 Assoc. Degrees	11 Assoc. Degrees	20 Assoc. Degrees	
PHCC	21 Certificates	18 Certificates	15 Certificates	35 Certificates	
VWCC	31 Assoc. Degrees	90 Assoc. Degrees	82 Assoc. Degrees	29 Assoc. Degrees	73 Assoc. Degrees
VWCC	28 Certificates	66 Certificates	24 Certificates	59 Certificates	50 Certificates

## Appropriations

Description	Actual FY 13-14	Budget FY 14-15	Adopted FY 15-16	Change 2015 to 2016
Personnel	\$ 161,876	\$ 158,211	\$ 164,634	4.06%
Operating	33,139	39,600	34,600	-12.63%
Total	\$ 195,015	\$ 197,811	\$ 199,234	0.72%
Number of Positions	3	3	3	0

# Virginia Cooperative Extension

## Department Summary

The Franklin County Virginia Cooperative Extension Unit provides educational programs, research knowledge and assistance to all citizens of Franklin County and administers the above mentioned under the following subject areas:

- Commercial Agriculture
- Environmental Science
- Marketing & Business Mgt.
- Economic Development
- Forestry
- 4-H Youth Leadership & Engagement
- Horticulture
- Nutrition & Food Safety

## Mission Statement

Virginia Cooperative Extension helps lead the engagement mission of Virginia Tech and Virginia State University, the commonwealth's land-grant universities. Building local relationships and collaborative partnerships, we help people put scientific knowledge to work through learning experiences that improve economic, environmental, and social well-being.

## Goals and Objectives:

- I. Increase the profitability and sustainability of Franklin's commercial food, fiber, animal recreation, and green industries.
- II. Prepare the agricultural industry for future opportunities and challenges in urban and rural environments.
- III. Research and disseminate methods and recommendations to ensure that consumers have access to safe, high-quality agricultural products.
- IV. Develop and deliver programs to enhance agricultural literacy.
- V. Interpret policy and legislation, identify opportunities, and provide training to comply with regulations that affect farm profitability and environmental quality.
- VI. Support the management, use, and sustainability of Franklin's natural resource capital for the benefit of future generations.
- VII. Provide natural resource and environmental education.
- VIII. Provide educational resources to address urban/rural interface issues.
- IX. Provide education to conserve and protect Franklin's surface and groundwater resources.
- X. Develop and deliver programs in green energy/bioenergy/energy efficiency.
- XI. Improve competencies of Franklin's youth in the following life skills: knowledge, reasoning, creativity, personal, social, vocational, citizenship, health, and physical.
- XII. Develop supporting environments for 4-H youth development.
- XIII. Design volunteer development systems that attract, retain, train, and energize youth and adult volunteers who are progressive and have an enduring commitment to youth.

## Performance Measures

<b>Agriculture</b>	<b>FY 10-11</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>
Total face to face contacts	2,598	2,800	12,830	18,060	21,508
Total for all other contacts	4,656	3,538	18,200	27,301	28,900
Environmental	1,000	200	1,100	1,687	1,695
<b>4-H Youth Development</b>					
Total face to face contacts	4,943	5021	5729	6,240	6,451
Total of all other contacts	15,023	9506	8516	9,285	10,079
<b>Family Consumer Science</b>					
Environmental	500	328	350	0	153
Total face to face contacts	9,058	15,254	15,528	0	8,236
Total of all other contacts	33,133	64,548	57,635	0	11,112

## Appropriations

<b>Description</b>	<b>Actual FY 13-14</b>	<b>Budget FY 14-15</b>	<b>Adopted FY 15-16</b>	<b>Change 2015 to 2016</b>
Personnel	\$ 81,139	\$ 104,392	\$ 104,392	0.00%
Operating				
<b>Total</b>	<b>\$ 81,139</b>	<b>\$ 104,392</b>	<b>\$ 104,392</b>	<b>0.00%</b>

Note: Virginia Cooperative Extension employees are paid by the State of Virginia. The personnel costs reflected above are the amounts the County pays to the State as the local share of this program.

## Funding/Service Level Changes

## Transfers

Transfers from the General Fund provide support to other County operations. The largest transfer is between the General Fund and the School Operations Fund. This transfer allows the general tax base to support public education in the County. Similar transfers are made to the County Capital Fund and other smaller funds.

The FY 15-16 budget adopts the following transfers from the General Fund to the following funds:

Transfer to Schools - Operations	\$30,674,665
Transfer to Schools - Debt Service	2,402,459
Transfer to Schools - Canneries	34,746
Transfer to Schools – Capital	1,220,000
Transfer to Debt Service Fund	2,883,056
Transfer to E911	926,158
Transfer to Utilities	15,000
Transfer to County Capital Projects	2,015,501
<b>Total</b>	<b>\$40,171,585</b>

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### Appropriations

<u>Description</u>	<u>Actual FY 13-14</u>	<u>Budget FY 14-15</u>	<u>Adopted FY 15-16</u>	<u>Change 2015 to 2016</u>
Transfers	41,835,159	39,841,245	40,171,585	0.83%
<b>Total</b>	<b>\$ 41,835,159</b>	<b>39,841,245</b>	<b>40,171,585</b>	<b>0.83%</b>

# 6

## Other Funds, CIP



<b>Summary of Other Funds</b>	<b>101</b>
<b>E911</b>	<b>105</b>
<b>Capital Improvement Program</b>	<b>108</b>
<b>Debt</b>	<b>114</b>





The County also utilizes several other types of funds which are described below:

**Special Revenue Funds** account for the proceeds of specific revenue sources (other than those dedicated for major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds of the County are reported as special revenue funds:

- E911 Fund
- Law Library Fund

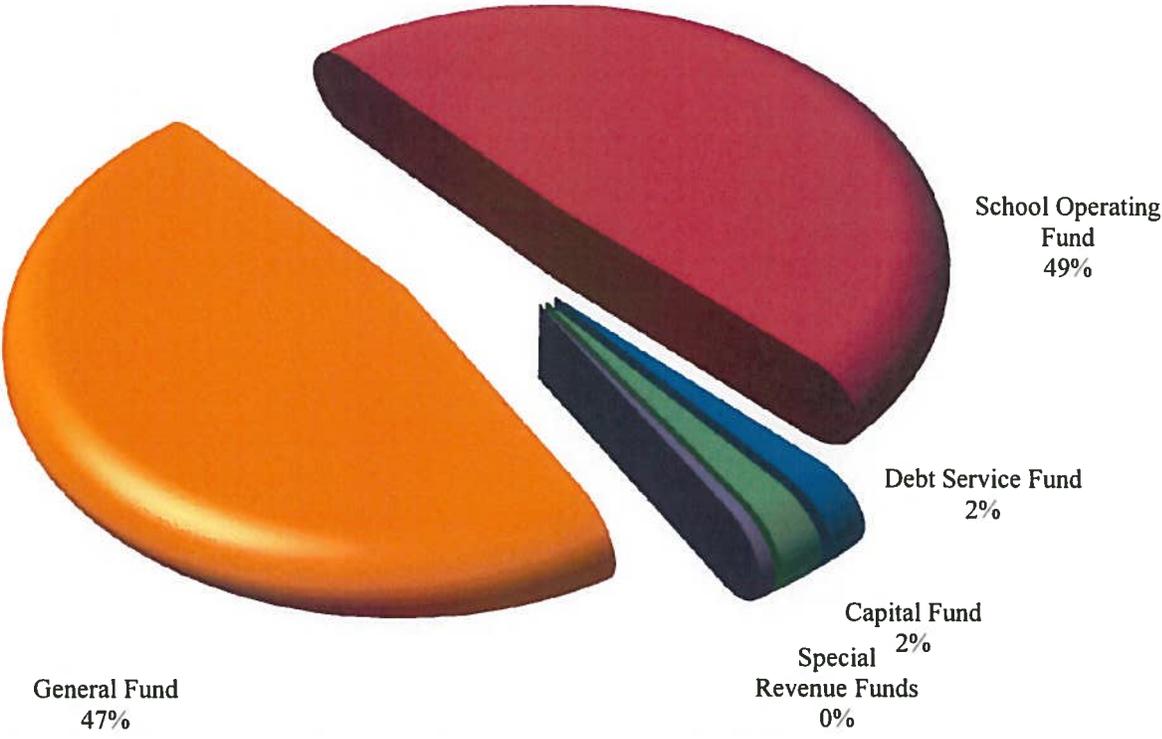
**The Debt Service Fund** is used to account for the payment of general long-term debt principal, interest and related costs. The repayment of school debt is recorded in the School fund. The Debt Service fund is funded by a transfer from the County's general fund.

**The Utility Fund** accounts for the activities of the County's various water systems including user fees for water, connection and availability fees, operating expenses for purchased water and maintenance, the payment of debt service and any capital projects. This fund is funded by user fees for water and a transfer from the County's general fund.

**Capital Projects Funds** account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed in the Utility fund. Funding is also provided by a transfer from the general fund.

**Component Unit – School Board.** The School Operating Fund is a special revenue fund that accounts for the operations of the County's school system. Financing is provided by the State and Federal governments as well as contributions from the General Fund. School fund operations are addressed in the following section of this document.

# Franklin County FY 15-16 Adopted Fund Totals





**Franklin County**  
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**Summary of Special Revenue, Debt Service, Utility and Capital Funds**

**Special Revenue Funds:**

<b><u>E911 Fund</u></b>	<b>FY13-14</b>	<b>FY14-15</b>	<b>FY15-16</b>
Revenues:	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Adopted</u></b>
E911 Taxes	\$1,856	\$0	\$0
Miscellaneous	\$13,227		
State Wireless Board Funds	59,042	52,508	52,508
Transfer from General Fund	966,424	989,158	926,158
	<u>\$1,040,549</u>	<u>\$1,041,666</u>	<u>\$978,666</u>
Expenditures:			
Dispatch Operations	<u>\$1,048,731</u>	<u>\$1,041,666</u>	<u>\$978,666</u>

<b><u>Law Library Fund</u></b>	<b>FY13-14</b>	<b>FY14-15</b>	<b>FY15-16</b>
Revenues:	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Adopted</u></b>
Law Library Fees	<u>\$11,553</u>	<u>\$12,000</u>	<u>\$12,000</u>
Expenditures:			
Law Library Operations	<u>\$4,760</u>	<u>\$12,000</u>	<u>\$12,000</u>

<b><u>Special Revenue Funds Totals</u></b>	<b>FY13-14</b>	<b>FY14-15</b>	<b>FY15-16</b>
Revenues:	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Adopted</u></b>
	<u>\$1,052,102</u>	<u>\$1,053,666</u>	<u>\$990,666</u>
Expenditures:			
	<u>\$1,053,491</u>	<u>\$1,053,666</u>	<u>\$990,666</u>

**Franklin County**  
**Summary of Special Revenue, Debt Service, Utility and Capital Funds (Continued)**

<b><u>Debt Service Fund (County only)</u></b> (School debt service payments included in the School Fund)	<b>FY13-14</b> <b><u>Actual</u></b>	<b>FY14-15</b> <b><u>Budget</u></b>	<b>FY15-16</b> <b><u>Adopted</u></b>
<b>Revenues:</b>			
Western VA Water Authority Reimburse for Westlake Sewer Debt	\$0	\$202,648	\$198,803
Transfer from General Fund	4,035,833	2,684,784	2,883,056
	<u>\$4,035,833</u>	<u>\$2,887,432</u>	<u>\$3,081,859</u>
<b>Expenditures:</b>			
Transfer to School Capital Fund	\$399,000	\$0	\$0
Principal and Interest Payments	1,233,111	2,169,340	1,855,377
Future Debt Service Reserve	0	718,092	1,226,482
	<u>\$1,632,111</u>	<u>\$2,887,432</u>	<u>\$3,081,859</u>

<b><u>Utility Fund</u></b>	<b>FY13-14</b> <b><u>Actual</u></b>	<b>FY14-15</b> <b><u>Budget</u></b>	<b>FY15-16</b> <b><u>Adopted</u></b>
<b>Revenues:</b>			
Charges for Water	\$25,372	\$7,000	\$9,000
Transfer from General Fund	17,000	17,000	15,000
	<u>\$42,372</u>	<u>\$24,000</u>	<u>\$24,000</u>
<b>Expenditures:</b>			
Operations	\$47,643	\$24,000	\$24,000
	<u>\$47,643</u>	<u>\$24,000</u>	<u>\$24,000</u>

<b><u>Capital Fund</u></b>	<b>FY13-14</b> <b><u>Actual</u></b>	<b>FY14-15</b> <b><u>Budget</u></b>	<b>FY15-16</b> <b><u>Adopted</u></b>
<b>Revenues:</b>			
Contributions/Local Miscellaneous	\$73,524	\$0	\$0
Proceeds from Borrowing	9,744,000	0	0
State and Federal Grants	299,810	0	0
Transfer from Courthouse Maintenance	158,333	0	0
Transfer from General Fund	4,388,309	3,235,501	3,235,501
	<u>\$14,663,976</u>	<u>\$3,235,501</u>	<u>\$3,235,501</u>
<b>Expenditures:</b>			
Capital Outlay	\$7,358,383	\$3,235,501	\$3,235,501

# E911

## Department Summary

The E911 Communications Division is tasked with the operation of the County's Public Safety Answering Point (PSAP). The division is responsible for receiving all emergency calls of assistance from County Citizens and dispatching the appropriate County agency to assist. Additional responsibilities include answering administrative calls for the Sheriff's department, maintaining the Public Safety Radio System, maintaining the computer hardware and software for the division and maintenance of the E911 mapping/addressing databases.

## Mission Statement

The mission of the E911 Communications Division is to "Actively listen to our customers, providing a calm reassurance or controlling the situation in order to respond to customer needs 24/7/365".

## Goals and Objectives

- Increase staff levels to better handle call load of Center, allowing for EMD implementation and setting tier personnel levels to establish higher quality of service and promotion opportunities.
- Establish a public education/awareness program.
- Reduce amount of administrative calls to Dispatch Center to allow personnel to devote more time and better handle emergency dispatch situations.
- Complete upgrades to equipment to enable Next Generation 9-1-1 and complete personnel training for new systems and equipment.

## Performance Measures

	FY 10-11	FY 11-12	FY12-13	FY 13-14	FY14-15
E911 CAD Calls for Service	34,512	35,906	47,069	51,453	71,329
Total Wireless Calls	14,647	14,649	15,507	15,155	16,529
Total Wireline Calls	7,585	8,188	7,297	7,424	6,460
Total Administrative Calls	129,946	132,769	112,932	69,213*	72,857
Total Telephone Calls:	<b>152,178</b>	<b>155,606</b>	<b>135,736</b>	<b>91,792</b>	<b>96,715*</b>

\* Reflects less calls because the Sheriff's office is now answering the majority of the administrative calls.

## Appropriations

<u>Description</u>	<u>Actual</u> <u>FY 13-14</u>	<u>Budget</u> <u>FY 14-15</u>	<u>Adopted</u> <u>FY 15-16</u>	<u>Change</u> <u>2015-2016</u>
Personnel	\$ 740,796	\$ 712,598	\$ 741,329	4.03%
Operating	307,934	329,068	237,337	-27.88%
Total	\$ <u>1,048,730</u>	\$ <u>1,041,666</u>	\$ <u>978,666</u>	<u>-6.05%</u>
	<b>15</b>	<b>14</b>	<b>14</b>	<b>0</b>

## Number of Positions

## Funding/Service Level Changes

The vacant Communications Coordinator position has been moved to the Department of Public Safety for FY 14-15.



# Franklin County

*A Natural Setting for Opportunity*

## **Capital Improvement Program (CIP) FY 2015-2016 through FY 2019-2020**

The Capital Improvement Program (CIP) is a listing of capital needs projected over a 5-year period for County services. It is a planning document and provides a listing of projects requested by County departments. The CIP is updated annually. Projects are removed from the plan as they are completed or as priorities change. The plan is intended to assist the County Board of Supervisors in the preparation of the County budget.

A capital project is defined as:

- ✓ A tangible asset that has a useful life of at least five years.
- ✓ A tangible asset that costs at least \$10,000.

The annual review process begins in the fall with the submission of capital expenditure requests from county departments. Requests are reviewed by the Finance Department and the County Administrator before being submitted to the Board of Supervisors for review.

To be funded, projects in the CIP must be included in the County's annual capital budget approved by the Board of Supervisors. Following inclusion in the annual capital budget, individual projects may go forward at the direction, approval and appropriation of the Board of Supervisors on a project-by-project basis. Alternatives or other planning considerations may develop over time and affect the need, design, funding mechanism and timetable for specific projects.

It is understood that the CIP remains fluid. Prior to implementation, each project is considered on its own merit and final approval for projects planned or funded on a yearly basis must be considered and approved by the Franklin County Board of Supervisors in the year funding is to begin.

The 5-year CIP totals \$37.6 million for all county projects. The major source of funding is General Fund with grants, general obligation bonds, rollovers, and set aside funds providing the remainder of the funding.

It is important to continue monitoring and planning for the capital needs of the County in order to ensure the maintenance and continued development of facilities and infrastructure. This will help to secure durable, efficient and quality facilities and equipment for the citizens of Franklin County.

**Impact of the Capital Program on the Operating Budget:** The Capital Program has three direct impacts on the operating budget: Debt Service accounts, General Fund un-appropriated balance and the County operations budget. At this point the County does not plan to issue any general obligation bonds for fiscal year 2015-2016, although there may be a need to borrow for future projects in the out years. Every year it is important to plan for the impact on the operating budget that capital projects may have. As projects are completed, there will often be associated operating costs. An example would be the purchase and implementation of a major software system. The large majority of purchased software requires that the user also pay an annual maintenance fee for that software that allows upgrades and enhancements to be received by the user.

As the capital needs of the County grow, the Board of Supervisors has recognized that not all capital projects could be funded from the county's fund balance. For fiscal year 2015-2016 recurring revenue in the amount of \$3.2 million is proposed as General Fund support to the County capital fund. The County does anticipate using any one-time fund balance next fiscal year for any capital projects.

The third impact of the CIP on the operating budget is the result of new facilities being completed and the corresponding operating costs that are associated with that facility. These costs could include furnishings, utilities, additional insurance premiums, maintenance costs and additional staff. An example from several years ago was the opening of the Franklin Center, which required additional operating funds for utilities, property insurance premiums and IT support personnel once it opened.

The five year CIP is presented on the next several pages. Following the five year summary is a brief description of each project and a detailed schedule showing the impact of each capital project on the current and future operating budget.

**Franklin County**  
**Five Year Summary of Capital Improvement Projects by Department and Adopted Funding for FY 15-16**

<b>ACCOUNTS FOR:</b>	<b>Total Amount Requested FY 15-16</b>	<b>Adopted FY 15-16</b>	<b>Total Amount Req. FY 16-17</b>	<b>Total Amount Req. FY 17-18</b>	<b>Total Amount Req. FY 18-19</b>	<b>Total Amount Req. FY 19-20</b>	<b>Five Year Total Requested</b>
<b>County Capital Projects</b>							
<b>10 Board of Supervisors</b>							
School Capital Projects	880,000	880,000	880,000	880,000	880,000	880,000	4,400,000
School Bus Replacement	340,000	340,000	340,000	340,000	340,000	340,000	1,700,000
<b>TOTAL Board of Supervisors</b>	<b>1,220,000</b>	<b>1,220,000</b>	<b>1,220,000</b>	<b>1,220,000</b>	<b>1,220,000</b>	<b>1,220,000</b>	<b>6,100,000</b>
<b>12 Planning and Community Develop</b>							
Planning And Zoning Veh	30,000	-	30,000	30,000	30,000		90,000
<b>TOTAL Planning and Communit</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>90,000</b>
<b>16 Information Technology</b>							
Software Licensing	41,000	-					-
Building	22,000	22,000					22,000
Gis Parcel Development	14,400	-					-
Gis Web Hosting	12,500	-					-
Gis Trimble Gps Units	7,000	-					-
Public Safety Fiber	13,500	-					-
Infrastructure Upgrades	85,000	-					-
Disaster Recovery - Serve	33,000	-					-
PC Replacement	93,072	93,072	94,000	94,000	96,000	96,000	473,072
It Storage Solution	22,000	-					-
It Disaster Recovery & Pr	55,600	55,600	55,600	55,600	55,600	55,600	278,000
Wireless Infrastructure	35,000	35,000	35,000	35,000	35,000	35,000	175,000
Server Upgrades	68,100	-					-
Network Switch Upgrade	53,500	-					-
It Security Upgrades	34,500	-					-
Server/Desktop Virtualiza	61,410	-					-
VOIP Replacement	5,400	-					-
Gis Assessment Phase Ii &	104,000	42,000					42,000
Wireless Broadband Infra	6,000	-					-
Upgrade Base Map Image	35,000	35,000		35,000		35,000	105,000
Internet High Availability	11,000	-					-
Ups Battery Maint - Comt	500	-					-
<b>TOTAL Information Technology</b>	<b>813,482</b>	<b>282,672</b>	<b>184,600</b>	<b>219,600</b>	<b>186,600</b>	<b>221,600</b>	<b>1,095,072</b>
<b>17 Registrar</b>							
Replacement of Voting Ec	125,000	50,000					50,000
<b>TOTAL Registrar</b>	<b>125,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
<b>21 Sheriff</b>							
Sheriff Vehicle Replacem	500,000	250,000	257,500	257,500	265,225	273,182	1,303,407
Sheriff In-Car Cameras	15,000	15,000	15,000	15,450	15,914	16,392	77,756
Firing Range	281,394	-	122,300	111,755	115,108	118,561	467,724
Mobile Data Terminals	25,600	25,600	25,600	26,368	27,159	27,974	132,701
Equipment	-	100,000					100,000
<b>TOTAL Sheriff</b>	<b>821,994</b>	<b>390,600</b>	<b>420,400</b>	<b>411,073</b>	<b>423,406</b>	<b>436,109</b>	<b>2,081,588</b>

**Franklin County**  
**Five Year Summary of Capital Improvement Projects by Department and Adopted Funding for FY 15-16**

<b>ACCOUNTS FOR:</b>	<b>Total Amount Requested FY 15-16</b>	<b>Adopted FY 15-16</b>	<b>Total Amount Req. FY 16-17</b>	<b>Total Amount Req. FY 17-18</b>	<b>Total Amount Req. FY 18-19</b>	<b>Total Amount Req. FY 19-20</b>	<b>Five Year Total Requested</b>
<b>County Capital Projects</b>							
<b>22 Building Inspections</b>							
Building Inspector Vehicle	25,000	25,000		25,000		25,000	75,000
<b>TOTAL Building Inspections</b>	25,000	25,000	-	25,000	-	25,000	75,000
<b>23 Public Safety</b>							
PS Vehicle Refurbishment	200,000	200,000	200,000	84,872	87,418	90,041	662,331
Radio System Upgrade	13,500,000	-	1,071,200	1,103,336	1,136,436	1,170,529	4,481,501
Fire/Ems Equipment	93,800	82,535	123,394	127,095	130,909	134,836	598,769
Public Safety Station Construction	500,000	-	515,000	530,450	546,364	563,754	2,155,568
Public Safety Bldg Improvement	138,495	-	142,650	146,929	151,337	155,877	596,793
Animal Shelter Maintenance	500,000	-	103,000	500,000	109,273	112,551	824,824
Fire Apparatus Replacement	400,000	-	412,000	424,360	437,091	450,204	1,723,655
Ems Vehicle Replacement	180,000	180,000	185,400	190,962	196,691	202,592	955,645
Animal Control Vehicle Replacement	32,000	32,000	32,960	33,949	34,967	36,016	169,892
<b>TOTAL Public Safety</b>	15,544,295	494,535	2,785,604	3,141,953	2,830,486	2,916,400	12,168,978
<b>25 General Properties</b>							
General Properties Continuation	104,106	-					-
Courthouse Improvement	398,580	-					-
<b>TOTAL General Properties</b>	502,686	-	-	-	-	-	-
<b>29 Aging Services</b>							
Aging Serv Vehicle Replacement	-	-	17,000	17,000	17,000	20,000	71,000
<b>TOTAL Aging Services</b>	-	-	17,000	17,000	17,000	20,000	71,000
<b>30 Parks and Recreation</b>							
Recreation Maint Equipment	11,000	11,000	15,000	15,000	15,000	15,000	71,000
Waid Park			10,000			160,000	170,000
Smith Mountain Lake Park	150,000	100,000					100,000
SML Park			700,000	700,000			1,400,000
Trails				15,000	1,030,000	1,015,000	2,060,000
Rec Park Rehab			10,000	10,000	10,000	30,000	60,000
New Recreation			23,000	222,000	310,000	817,000	1,372,000
Hales Ford					10,000	10,000	20,000
Dr Henry K				32,000			32,000
Lynch Park						15,000	15,000
Snow Creek Park			2,000				2,000
Smith Farm Park Project	100,000	100,000	100,000	100,000	100,000	100,000	500,000
<b>TOTAL Parks and Recreation</b>	261,000	211,000	860,000	1,094,000	1,475,000	2,162,000	5,802,000
<b>32 Economic Development &amp; Tourism</b>							
Economic Development Fund	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000
Business Park Set Aside	100,000	100,000	100,000	100,000	100,000	100,000	500,000
Job Creation Fund	100,000	100,000	100,000	100,000	100,000	100,000	500,000
<b>TOTAL Economic Development &amp; Tourism</b>	400,000	400,000	400,000	400,000	400,000	400,000	2,000,000
<b>33 Franklin Center</b>							

**Franklin County**  
**Five Year Summary of Capital Improvement Projects by Department and Adopted Funding for FY 15-16**

<b>ACCOUNTS FOR:</b>	<b>Total Amount Requested FY 15-16</b>	<b>Adopted FY 15-16</b>	<b>Total Amount Req. FY 16-17</b>	<b>Total Amount Req. FY 17-18</b>	<b>Total Amount Req. FY 18-19</b>	<b>Total Amount Req. FY 19-20</b>	<b>Five Year Total Requested</b>
<b>County Capital Projects</b>							
Franklin Center	30,000	-			30,000		30,000
<b>TOTAL Franklin Center</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>
<b>35 E911</b>							
E911 Set Aside	1,518,000	-					-
<b>TOTAL E911</b>	<b>1,518,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>36 Public Works</b>							
Landfill Engineering	30,000	-	30,000	30,000	30,000	30,000	120,000
Landfill Compliance A/B	45,000	45,000	45,000	50,000	50,000	75,000	265,000
Landfill Closure Set-Aside	30,000	30,000	30,000	40,000	100,000	3,500,000	3,700,000
Landfill Equipment	701,000	33,294		409,000	9,000	359,000	810,294
Landfill Development	10,000	-					-
Collection & Recycling C	650,000	-	620,750				620,750
Landfill Groundwater Stud	5,000	-	5,000				5,000
Landfill Gas Control	5,000	-	10,000	10,000	10,000	10,000	40,000
Landfill Vehicle Replacement					40,000		40,000
New Landfill			500,000	1,500,000	100,000		2,100,000
Joyce Landfill Consulting	10,000	5,000	10,000	10,000	10,000	10,000	45,000
Joyce			1,000	1,000	1,000	1,000	4,000
Joyce:General Landfill C	15,000	15,000	15,000	16,000	16,500	17,000	79,500
Joyce:Grdwater Reporting	2,400	2,400	3,000	3,500	4,000	4,500	17,400
Joyce:P&T System O&M	15,000	15,000	16,000	16,500	17,000	17,500	82,000
Joyce:Annual Case	1,000	1,000	1,000	1,000	1,000	1,000	5,000
Joyce:Grdwater Sampling	9,000	9,000	10,000	10,500	11,000	11,500	52,000
Joyce:Grdwater Reporting	2,500	2,500	2,500	3,000	3,500	4,000	15,500
Joyce:Landfil Gas Consul	3,500	3,500	3,500				7,000
<b>TOTAL Public Works</b>	<b>1,534,400</b>	<b>161,694</b>	<b>1,302,750</b>	<b>2,100,500</b>	<b>403,000</b>	<b>4,040,500</b>	<b>8,008,444</b>
<b>TOTAL County Capital Project</b>	<b>22,825,857</b>	<b>3,235,501</b>	<b>7,220,354</b>	<b>8,659,126</b>	<b>7,015,492</b>	<b>11,441,609</b>	<b>37,572,082</b>

## Franklin County – CIP FY15-16 through FY19-20

### A brief description of each project is presented below by department:

**Information Technology:** \$282,672 is included for computer replacement, database server upgrades, storage upgrades and software replacement.

**Registrar – Replacement of Voting Equipment:** Voting machines currently being used by the County are scheduled to be replaced this fall. The County has been saving for this project for a number of years - \$50,000 is budgeted for FY15-16.

**Sheriff:** Provides a funding source for the replacement of current police vehicles as well as in-car cameras for those vehicles. Funds are also included to continue replacing the computers in the Sheriff's fleet, upgrading the firing range utilized by the employees of the Sheriff's office and for small equipment replacement.

**Public Safety:** Capital funds for the replacement of fire and rescue apparatus total \$380,000. In addition, \$82,535 is budgeted for protective equipment.

**Public Safety - Radio System Upgrade:** Last fiscal year, the County borrowed \$11.5 million for this project. The replacement radio system would be a comprehensive system to improve communications throughout the county and would likely include additional tower sites, replacement radio equipment and improvements to existing tower sites.

**General Properties:** Projects requested next fiscal year can be funded from the Capital Maintenance Contingency account and will not require additional funds.

- \$69,120 is budgeted to upgrade four HVAC units at the Court house
- \$34,986 is for carpet replacement in several court house offices.

**Parks and Recreation:** \$100,000 is budgeted to continue the purchase of the Smith Farm park project and make minor improvements to that property. \$100,000 is also budgeted for shoreline improvements at Smith Mountain Lake Park. The Parks and Recreation department will soon begin work on a master plan for all parks and recreational facilities in the County.

**Economic Development Projects:** Capital funds are included to replenish a fund to offer economic financial incentives to companies that may want to relocate or expand in Franklin County. These funds will also assist in planning for land and infrastructure to accommodate future business and industrial growth. \$100,000 is also included in the Economic Development Capital account for a job creation fund. It is anticipated that these funds will be used to encourage local county employers to maintain or increase their employment of Franklin County residents. \$100,000 is budgeted to begin the planning of a new business park.

**Public Works/Solid Waste:** Projects include groundwater studies, landfill engineering, collection box sites and future closure expenditures at the current landfill. The new

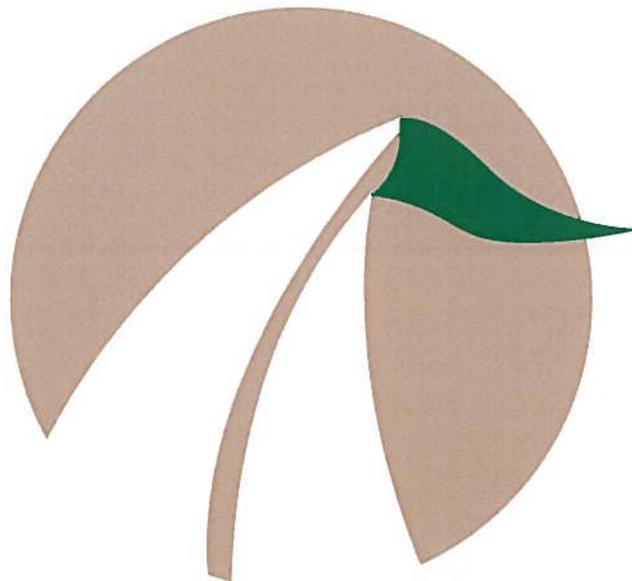
landfill became operational in August 2013. Funds have also been included for equipment replacement.

**Various School Projects:** The Schools have entered into a five year capital maintenance program that includes school bus replacement, roof and asphalt replacement and security upgrades at all schools.

**The impact of each capital project on the current and future operating budget is shown in the table below. The County has attempted to identify any additional operating funds required for that project as well as any funds that can be saved by the purchase of new equipment.**

<b>Project</b>	<b>Anticipated Budgetary Impact</b>	<b>Operating Cost Impact</b>
Computer Replacement	None – personal computer replacement.	None
Database Server Upgrade	None – this project involves the deployment of 2 new servers configured in a cluster.	None
Storage Upgrade	None – Replication Manager Software.	None
UPS Battery Replacement	None – Replacement of current equipment	None
Voting Machine Replacement	Small operating budget impact for programming costs.	Annual programming costs estimated at \$6,000
Sheriff Vehicle Replacement	None – replacement of current vehicles and cameras.	Annual maintenance savings of \$15,000
Fire/EMS Vehicle Replacement	None – these are replacement fire and rescue apparatus.	Annual maintenance savings of \$10,000
Public Safety Radio System Upgrade	Additional tower sites will be added in future years which will require additional funds for maintenance and possibly additional staff to maintain a larger system.	Additional utility costs estimated at \$25,000 Insurance on towers = \$10,000
Other Public Safety Projects	None – replacement equipment	
HVAC System Replacement and Courthouse Carpet Replacement	None – replacement HVAC system. Carpet Replacement will not require additional operating funds.	New HVAC units should be more energy efficient - savings are difficult to estimate
Smith Farm Park Project	None – The County will continue to make the annual	Additional annual maintenance costs

	\$100,000 payment for the purchase of this property.	of \$5,000 have been identified
Economic Development Set Aside Funds	None – economic development incentives for new businesses and industry considering locating to Franklin County.	None
Economic Development: Job Creation Fund	None – funds used to encourage/incent local employers.	None
Economic Development Business Park Set Aside	None in the current fiscal year. The project will not be developed for several years - these funds will provide for the preliminary architectural and engineering fees.	None
Landfill Engineering/Development	The new landfill opened in 2013. A minimum amount of additional operating funds were required but the majority of resources were shifted from the current landfill operation.	None
Schools: Various Projects	None – repair and replacement projects and replacement school buses.	None



**Franklin County  
Adopted Budget 15-16**

**Additional detailed information is provided below for the Debt Service Fund:**

<b>Debt Service Fund:</b>		
<u>Revenues</u>	<u>Adopted FY14-15</u>	<u>Adopted FY15-16</u>
Transfer from the General Fund - County Debt	\$2,227,784	\$2,178,056
Transfer from the General Fund - School Debt	457,000	705,000
Total Transfers	2,684,784	2,883,056
 Westlake Sewer Debt Reimb from WVWA	 \$202,648	 \$198,803
	\$2,887,432	\$3,081,859
<u>Expenditures</u>		
Bank Charges	\$500	\$500
99 Refunding Bonds *	308,807	0
Franklin Center Debt Payment	208,712	209,313
Government Center Debt Payment	355,826	356,788
Westlake Sewer Debt Payment	202,647	198,803
Lease for Treas/COR Software & Landfill Equipment	135,146	135,146
2013 Borrowing	957,702	954,827
 Reserve for Future Debt - County ^	 261,092	 521,482
Reserve for Future Debt - Schools ^	457,000	705,000
	\$2,887,432	\$3,081,859

**Notes:**

\* 99 Refunding Bond debt was retired in FY14-15.

^ As annual debt service drops off for the county and schools, the savings are captured in the Reserve for Future Debt in anticipation of future projects that will require borrowings.

# 7

## Schools



<b>School Officials</b>	<b>115</b>
<b>School Summary</b>	<b>116</b>



**Franklin County Public Schools  
June 30, 2015**

**School Board Members**

			
<b><u>Sarah Alexander</u></b> <i>Chairperson</i> Rocky Mount District	<b><u>G.B. Washburn, Jr.</u></b> <i>Vice Chairperson</i> Snow Creek District	<b><u>Bill Brush</u></b> Gills Creek District	<b><u>Crystal Naff</u></b> Blackwater District
			
<b><u>P.D. Hambrick</u></b> Union Hall District	<b><u>Thad Montgomery</u></b> Boones District	<b><u>Julie Nix</u></b> Blue Ridge District	<b><u>Penny Blue</u></b> Member at Large

**School Administration**

Dr. W. Mark Church, Superintendent of Schools

Assistant Superintendent.....	Suzanne M. Rogers
Director of Human Resources.....	Phillip L. Poff
Director of Business & Finance.....	C. David Tery
K-12 Director of Curriculum & Instruction.....	Brenda Muse
Coordinator of Federal Programs.....	Brenda McGrath
Coordinator of Testing.....	Elaine Hawkins
Director of Special Programs & Services.....	Gwendolyn A. Adkins
Director of Technology Services K-12.....	George F. Washington
Coordinator of Student Services/Clerk.....	Janet J. Stockton
Coordinator School Food Services/Nutrition.....	Heather Snead
Director of Operations.....	Anthony Patterson
Supervisor of Transportation.....	Donna C. Carter
Supervisor of Maintenance.....	Darryl K. Spencer
Coordinator of Purchasing.....	J. T. Hodges

## **Franklin County Summary of the Adopted 2015-2016 School Budget**

***Introduction-*** The Franklin County School Board operates the elementary and secondary public schools in the County. The School board is fiscally dependent upon the County because the County approves all debt issuances of the School Board and provides significant funding to operate the public schools since the School Board does not have separate taxing powers. The School Board is granted authority for implementation of the appropriated funds for their respective operations.

The educational needs of the Franklin County Public Schools are conveyed to the residents of the County and the Members of the Franklin County Board of Supervisors by the Franklin County School Board and the Superintendent of Schools. Copies of detailed school budgets are available to the public in the County Library and in all school libraries.

Virginia state law requires that a public school budget be developed into ten general categories covering (1) Instruction; (2) Administration, Attendance & Health; (3) Pupil Transportation; (4) Operation & Maintenance; (5) School Food Services; (6) Canneries, (7) Facilities, (8) Debt Service, (9) Technology and (10) Contingencies.

In the past five years State revenue to the Franklin County school division has declined by \$7.1 million or 19.7%. To counter this reduction in State funds, the division has:

- Reduced staff and programs
- Relied on temporary stimulus funding and temporary education jobs funding from the federal government
- Received additional local support from the Franklin County Board of Supervisors
- Utilized carryover funding of \$1.4 million from FY11-12 into FY12-13.

During these difficult economic times the School system has been able to maintain a quality system. Franklin County's schools received 15 A's and 1 B from the State's new grading system. All 16 schools are also fully accredited by the State.

The FY15-16 adopted budget totals \$83,625,158 and is an increase of \$1,514,546 (1.8%) from the FY14-15 budget. The budget has already been greatly reduced during the period from November 2014 to March 2015 before it was presented to the Board of Supervisors. These reductions have been made with full and due consideration to the current State and County revenue situations. These situations have forced the School System to leave out many needs for additional staffing and supplies because sufficient revenues are not available to pay for them at this time:

\$873,124 has been included in the FY15-16 school budget for the State Regional Adult Education Program. Franklin County Public Schools serve as the fiscal agent for this program that includes Franklin County, Danville City, Henry County, Pittsylvania County, Martinsville City and Patrick County Public Schools.

**Major Budget Issues:** The major changes in the overall 2015-16 school budget relate to the following items:

**State Mandated Expenditure Increases** - The State is mandating the following expenditure increases:

Virginia Retirement System phase-in pay raise of 1.15% to offset an additional 1% retirement withholding from employees pay. Net pay of each employee will basically stay the same as the previous year.

1.50% Pay Increase

**Other Major Budget Issues:**

- Additional Teachers including Spanish, Business, English, Math, Art and Music
- Pay increases for Teacher Assistants and Licensed Practical Nurses
- Three additional Social Workers
- Health Insurance Increase projected at 9.5%
- School bus replacement
- Additional Administrator at Benjamin Franklin Middle School
- Email archiving system
- Contingency reserve

The following is brief summary of each budget category:

**Instruction:**

All instructional personnel and related expenditures are included in this category. Major increases include additional tuition paid to regional schools - \$261,373 and salary increases for Principals and Teachers.

**Administration and Attendance and Health:**

Administrators, secretaries, school nurses and psychologists are included as a mandated part of this section of the budget.

Also included in this category are salaries for School Board members, attorney fees, state and local audit fees, required legal advertising, consultant fees, association dues, and division medical supplies.

**Pupil Transportation:**

Bus drivers, bus monitors, mechanics, garage employees and supervisory personnel are included in this category.

There are 26 school buses in the fleet which are twelve years in age or older and 30 that have been driven more than 140,000 miles. This is an improved situation compared to last year and several years ago. The State now supports a 15 year life for school buses instead of the 12 years that was recognized previously. The cost of gasoline and diesel fuel is estimated to decrease by \$78,771 because of lower fuel prices.

**Operation and Maintenance:**

This budget category included funding for maintenance staff, full time and part time custodians, supervisors, a secretary and campus safety officers.

Maintenance contracts, utilities, liability and property insurance, supplies and building materials for the entire school division are examples of items included in the category.

Utilities are estimated to decrease by a net amount of \$90,000 as costs have leveled out over the past several years.

**School Food Services:**

This budget category is self-supporting and includes cafeteria workers, food and supplies for cafeteria operations at all County schools. This budget will decrease slightly for FY15-16 due to less student participation because of a change in the NSLP meal composition regulations.

**Canneries:**

The two canneries are located at Callaway and Glade Hill Elementary Schools and are administered by the School Division. This budget is funded by amounts charged to patrons (\$19,111) and an appropriation from the Franklin County Board of Supervisors (\$34,746).

**Facilities:**

The School Board and the Board of Supervisors jointly approved a five-year school capital improvement plan totaling \$6.3 million. Included in the plan are roof replacements at four elementary schools, water system upgrades at three schools, asbestos removal and floor tile replacement, gym floor replacement at two schools, plumbing fixture upgrades, asphalt replacement, air conditioning for two elementary school cafeterias and security upgrades and central smoke detectors for all schools.

**Debt Service:**

This budget category includes all school building mortgages resulting from building programs from past years. The overall decrease in the Debt Service budget for 2015-2016 is \$248,000. The last payment on the 2010 Refunding Bonds were made in the prior fiscal year. The School division is also realizing interest savings from the refinancing of ten Literary Fund loans in FY12-13.

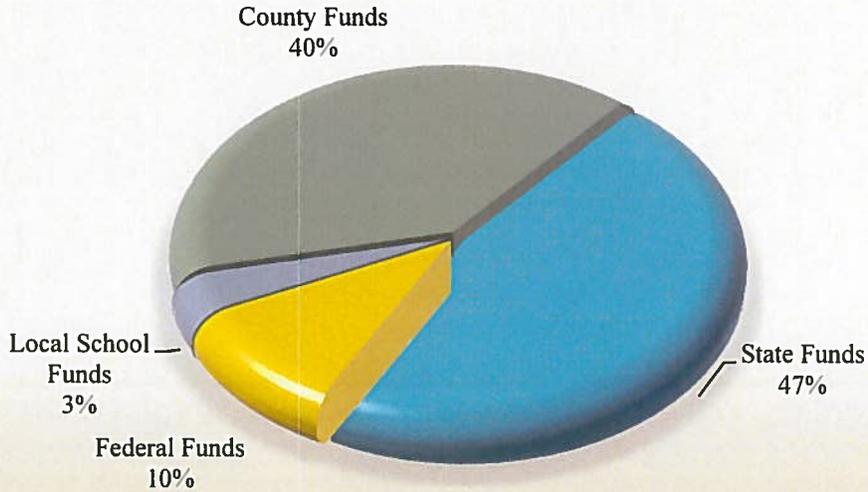
**Technology:**

This category included funding for the director, secretaries, ITRT's and technical staff. Also included is funding for equipment and software maintenance, community instruction, internet services and additional items to meet the technology needs of the Division. Increases in this budget section include an additional \$14,974 for software on-line content and \$30,000 for anticipated internet services.

Franklin County Public Schools  
Adopted Revenues

<b><u>Budget Category</u></b>	<b><u>Actual 2013-14</u></b>	<b><u>Budget 2014-15</u></b>	<b><u>Adopted 2015-16</u></b>	<b><u>Percent of Total</u></b>
State Funds	\$37,604,014	\$38,707,535	\$39,067,150	47%
Federal Funds	7,401,221	8,010,170	8,452,110	10%
Local School Funds	3,462,249	2,999,431	2,994,028	4%
County Funds	32,909,919	32,393,476	33,111,870	40%
<b>Total</b>	<b>\$81,377,403</b>	<b>\$82,110,612</b>	<b>\$83,625,158</b>	<b>100%</b>

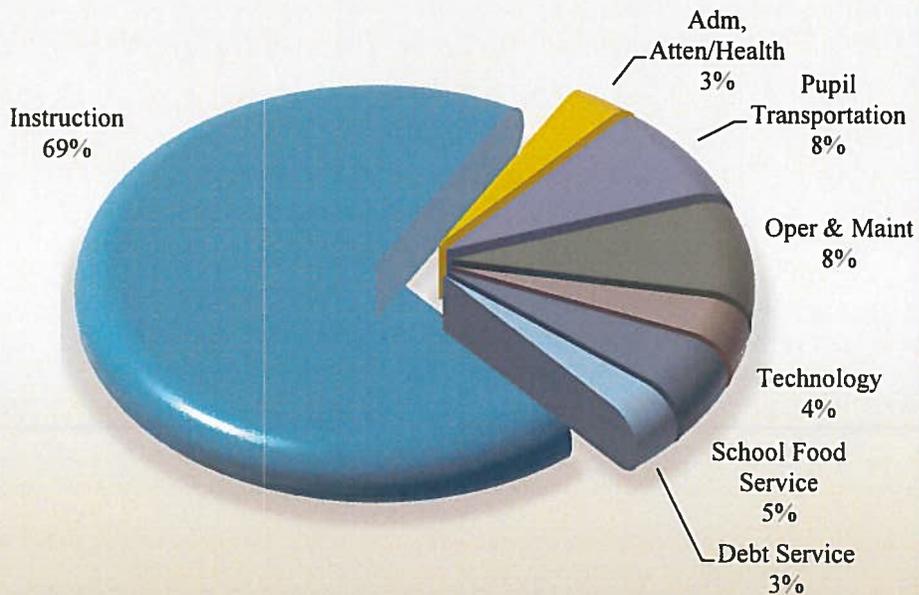
**Franklin County Public Schools  
Adopted Revenues**



Franklin County Public Schools  
Summary of Expenditures

<u>Budget Category</u>	<u>Actual 2013-14</u>	<u>Budget 2014-15</u>	<u>Adopted 2015-16</u>	<u>Percent of Total</u>
Instruction	\$57,853,876	\$55,965,771	\$57,836,737	69%
Adm, Atten/Health	2,370,282	2,696,188	2,725,420	3%
Pupil Transportation	6,799,845	6,893,267	6,942,840	8%
Oper & Maint	7,630,426	7,158,413	6,930,592	8%
Technology	0	2,724,999	2,853,922	3%
School Food Service	4,017,493	4,021,515	3,933,188	5%
Debt Service	2,641,963	2,650,459	2,402,459	3%
<b>Total</b>	<b>\$81,313,885</b>	<b>\$82,110,612</b>	<b>\$83,625,158</b>	<b>100%</b>

**Franklin County Public Schools  
Adopted Expenditures**

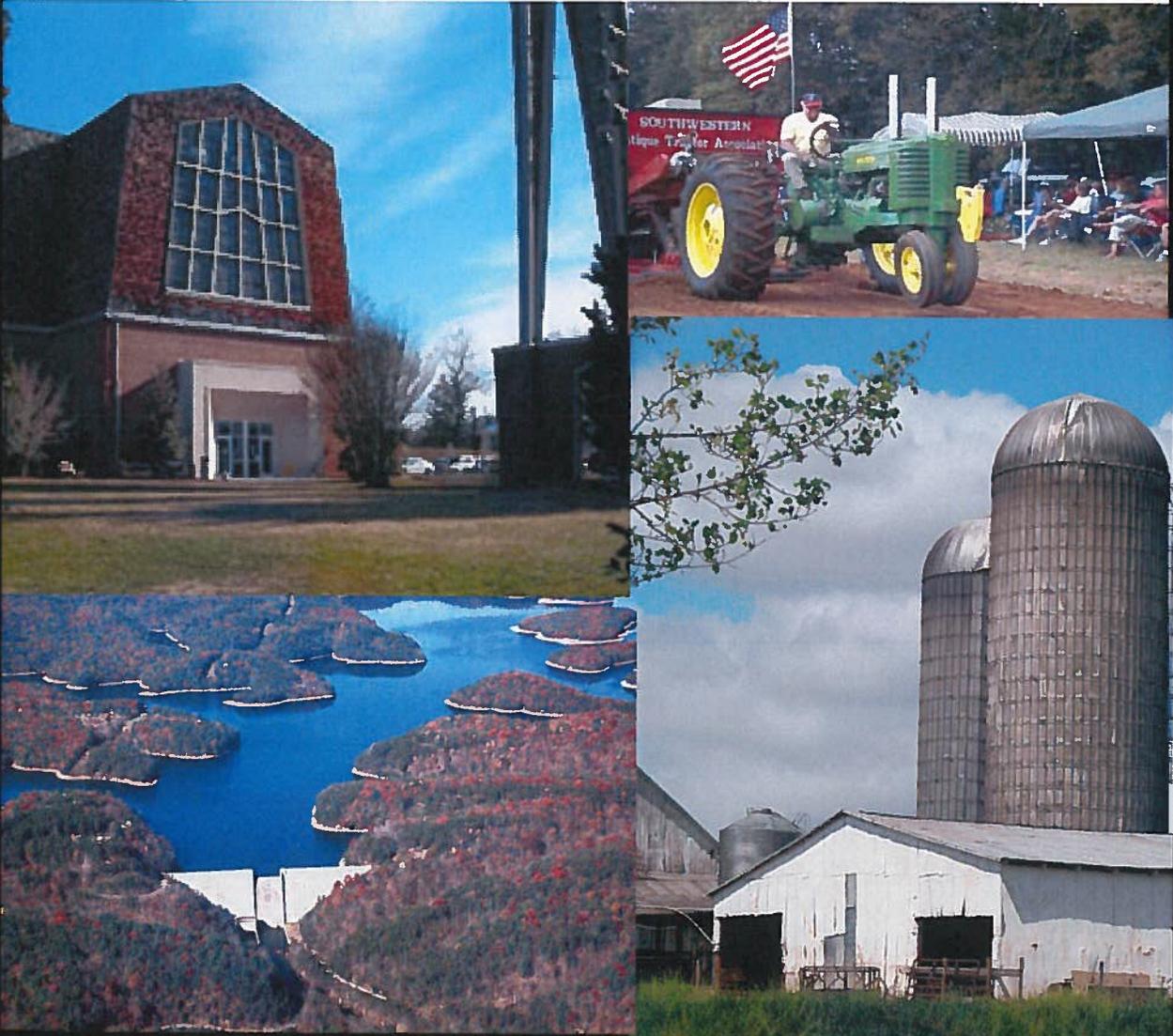


# 8

## Appendices



<b>Authorized Position Count</b>	<b>121</b>
<b>Appropriation Resolution</b>	<b>122</b>
<b>Glossary</b>	<b>128</b>
<b>Index of County Departments</b>	<b>132</b>



**Franklin County  
Authorized Positions By Department**

<b>Fund/Department</b>	<b>Actual FY 13-14</b>	<b>Budget FY 14-15</b>	<b>Budget FY 15-16</b>	<b>Variance FY 15 to FY 16</b>
<b>General Fund</b>				
Board of Supervisors	0	1	1	0
County Administrator	3	3	3	0
Commissioner of Revenue	9	9	9	0
Treasurer	6	6	6	0
Finance/Human Resources	5	4	4	0
Information Technology	10	10	10	0
Registrar	2	2	2	0
Circuit Court	1	1	1	0
Clerk of the Circuit Court	10	10	10	0
Sheriff - Courts	7	8	8	0
Commonwealth Attorney	9	9	9	0
Sheriff - Law Enforcement	38	54	54	0
Domestic Violence	1	1	1	0
Sheriff - Correction and Detention	38	20	20	0
Building Inspections	7	9	9	0
Animal Control	3	3	3	0
Public Safety (16 Charged to EMS Billing Revenue)	28	29	29	0
Public Works	3	3	3	0
Solid Waste	16	18	16	-2
General Properties	7	8	8	0
Social Services	70	72	72	0
CSA - Youth Services	2	2	2	0
Family Resource Center	3	5	5	0
Aging Services	2	1	1	0
Parks and Recreation	11	10	10	0
Library Administration	8	8	8	0
Planning & Community Dev.	8	9	9	0
Economic Development	1	1	1	0
Tourism Development	1	1	1	0
GIS & Mapping	2	2	2	0
The Franklin Center	3	3	3	0
General Fund Total	314	322	320	-2
Special Revenue Fund - E911 Dept	15	14	14	0
Utility Fund	No full-time positions			
School Fund (Full Time Equivalents)	1207	1231	1231	0
<b>Total County</b>	<b>1536</b>	<b>1567</b>	<b>1565</b>	<b>-2</b>

**Explanations of Changes from 14-15 Budget to Adopted 15-16 Budget:**

Two vacant Equipment Operator positions in the Solid Waste department were eliminated and replaced with additional part time funds.

**ANNUAL RESOLUTION OF APPROPRIATION OF THE COUNTY OF  
FRANKLIN FOR THE FISCAL YEAR BEGINNING JULY 1, 2015 AND ENDING  
JUNE 30, 2016**

*A resolution to appropriate designated funds and accounts from specified estimated revenues for FY 15-16 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 16<sup>th</sup> day of June, 2015 that, for the fiscal year beginning on July 1, 2015, and ending on June 30, 2016, the following sections are hereby adopted.

- Section 1. The cost centers shown on the attached table labeled Appropriations Resolution, Exhibit B, are hereby appropriated from the designated estimated revenues as shown on the attached table labeled Appropriations Resolution, Exhibit A.
- 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. 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 4. 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 5. All outstanding encumbrances, both operating and capital, at June 30, 2015 shall be reappropriated to the FY 2015-2016 fiscal year to the same cost center and account for which they are encumbered in the previous year.
- Section 6. 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 7. 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, 2015 and appropriations as they are made in the FY15-16 Budget. The County Administrator is hereby authorized to approve construction change orders to contracts up to an increase not to exceed the budgeted project contingency and approve all change orders for reduction of contracts.
- Section 8. 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, 2015 and appropriations in the FY 15-16 Budget.

- Section 9. 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 10. 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 11. Appropriations are hereby authorized for the Courthouse Maintenance Fund, the Forfeited Assets Program Fund, the Law Library Fund, the E911 Fund, the Debt Service Fund, the Utility Fund and EMS Billing Revenue equal to the total cash balance on hand at July 1, 2015, plus the total amount of receipts for the fiscal year 2015-2016. The County Administrator is also authorized to appropriate carryover funds from any designated revenues or donated funds.
- 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, 2015.



**Franklin County**  
*A Natural Setting for Opportunity*



County of Franklin  
 Adopted Expenditures  
 Fiscal Year 2015-2016

**General Government Administration**

Board of Supervisors \$ 361,505

Family Resource Center \$ 258,108

Aging Services 231,427

11,590,060

**General and Financial Administration**

County Administrator 424,177

Commissioner of Revenue 586,977

Reassessment 150,000

Treasurer 461,068

Finance 251,324

Risk Management 395,221

Human Resources 122,946

Information Technology 1,148,461

Registrar 288,552

4,190,231

**Parks, Recreation and Cultural**

Parks and Recreation 976,903

Library Administration 932,387

1,909,290

**Community Development**

Planning Agencies 581,048

Planning & Community Development 576,362

Economic Development 1,052,446

GIS and Mapping 153,364

Franklin Center 196,379

Tourism Development 200,858

Virginia Cooperative Extension 104,392

2,864,849

**Judicial Administration**

Circuit Court 105,598

General District Court 7,080

Magistrate 2,000

Juvenile and Domestic Rel Court 17,150

Clerk of the Circuit Court 635,842

Sheriff - Courts 604,690

Juvenile Court Services 429,288

Commonwealth Attorney 796,053

2,597,701

**Nondepartmental**

672,373

**Transfers to Other Funds**

Schools - Operations 30,674,665

Schools - Debt Service 2,402,459

Schools - Canneries 34,746

County Capital: School CIP 1,220,000

Utilities 15,000

Debt Service 2,883,056

County Capital: County CIP 2,015,501

E911 926,158

Subtotal 40,171,585

**Public Safety**

Sheriff - Law Enforcement 4,284,761

Correction and Detention 4,032,145

Building Inspections 532,121

Animal Control 266,436

Public Safety 3,645,366

12,760,829

**Total General Fund** 80,414,056

**Public Works**

Road Viewers 450

Public Works 231,989

Solid Waste and Recycling 2,180,099

General Buildings and Grounds 1,244,600

3,657,138

**Other Funds:**

E911 978,666

Debt Service 3,081,859

Capital Fund 3,235,501

Law Library 12,000

Courthouse Maintenance 12,000

Utilities 24,000

Forfeited Assets 10,000

Schools 83,625,158

**Health and Welfare**

Health Department 338,705

Community Services 112,231

Social Services 5,887,733

CSA 4,761,856

\$ 171,393,240

## Glossary

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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



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