

Franklin County

Adopted Budget

Fiscal Year 2007 - 2008

OUR 2025 VISION

Franklin County, Virginia -- appreciating its rural, scenic Blue Ridge landscape and rich cultural and agricultural heritage is a uniquely balanced, highly educated, prosperous, and diverse land of families, businesses, and communities of faith who thrive amongst interconnected neighborhoods where personal responsibility and community interdependence is cherished.



Franklin County
A Natural Setting for Opportunity

Adopted April 24, 2007

By the Franklin County
Board of Supervisors

*Prepared by: Office of County Administrator
Department of Finance
Phone: 540-483-3030
www.franklincountyva.org*

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FARMERS MARKET, DOWNTOWN ROCKY MOUNT

Franklin County
Adopted Budget FY2007-2008
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BUDGET MESSAGE



Franklin County Courthouse


Franklin County

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March 20, 2007

Mr. W. Wayne Angell, Chairman
And Members of the Franklin County Board of Supervisors
County Board Room
Rocky Mount, Virginia 24151

Dear Chairman Angell and Members of the Board:

It is my pleasure to transmit to you today my recommendations for a balanced 2007-2008 Budget for the citizens of Franklin County. I am pleased that I am able to recommend this spending 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.

Staff's recommendation for the County's fiscal plan for the FY08 Budget totals \$116,039,365. This total represents a 7.8% increase over the current year adopted budget. The dollar increase from the current year adopted budget to the FY08 proposed budget is \$8.4 million and is broken down roughly as follows:

- \$4.2 million increase for Schools

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- \$220,000 increase for capital (includes the Windy Gap Elementary Capital Reserve of \$248,876 and \$2.16 million of one-time funds for capital improvements. The total proposed capital budget is \$5.1 million.
- \$984,812 increase for Comprehensive Services and Social Services – offset largely by increased revenues.
- \$1,395,827 increase for Public Safety – includes \$500,000 in additional EMS Billing revenue and \$470,000 in additional jail and inmate costs primarily for out of county placements.
- \$248,627 in additional debt service expenditures for first year payments on the County Government complex and public safety center in the Westlake area.
- \$1.3 million in new general government expenditures. Included are funds to absorb the electric rate increase of 25-35%, pay the employee share of VRS Life Insurance, and assist in the opening of the Franklin Center, Smith Mountain Lake Community Park and five additional soccer fields at Waid Park.

| <u>Function</u> | <u>Adopted</u> | <u>Proposed</u> | <u>Difference</u> | <u>Percent</u> |
|--------------------------|-----------------------|-----------------------|---------------------|----------------|
| | <u>2006-2007</u> | <u>2007-2008</u> | | |
| | <u>Budget</u> | <u>Budget</u> | | <u>Change</u> |
| General Administration | \$ 3,530,181 | \$ 4,233,159 | \$ 702,978 | 20% |
| Judicial System | 2,273,296 | 2,250,133 | (23,163) | -1% |
| Public Safety | 8,496,812 | 9,892,639 | 1,395,827 | 16% |
| Public Works | 1,841,372 | 2,094,686 | 253,314 | 14% |
| Health and Welfare | 8,743,614 | 9,728,426 | 984,812 | 11% |
| Schools | 71,271,811 | 75,504,353 | 4,232,542 | 6% |
| Recreation & Cultural | 1,376,123 | 1,492,915 | 116,792 | 8% |
| Community Development | 2,583,704 | 2,812,162 | 228,458 | 9% |
| Debt, Capital, Utilities | 7,535,000 | 8,030,892 | 495,892 | 7% |
| Totals | \$ <u>107,651,913</u> | \$ <u>116,039,365</u> | \$ <u>8,387,452</u> | 8% |

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There were 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:

- Additional resources for volunteer Fire/Rescue/Public Safety support are recommended in the form of additional Advanced Life Support personnel. This recommendation will allow a second truck to provide 24/7 ALS coverage in the County.
- Absorbed a 30% Increase in Electric Costs for schools (\$309,792) and local government (\$60,000).
- \$415,000 increase in out of county inmate housing costs as well as a \$56,700 increase for jail health services and food increases due to a higher population in the local jail.
- \$50,000 increase in the reassessment budget to offset the projected costs of digital photos, mailing notices and printing assessment cards.
- Additional Parks and Recreation costs for the opening of Smith Mountain Lake Community Park, five additional soccer fields at Waid Park and two new canoe access points. New programs include Youth Lacrosse, Youth Flag Football and Adult Soccer.
- Continuing funding for disaster recovery protection of mission critical Information Technology Infrastructure.

In terms of school funding for FY08, I am recommending the following:

- 📄 Operational Increase of \$1,400,000 in new operational money and \$596,854 in new debt service for a total increase of almost \$2 million or a 7.9% increase from FY 2006-2007. Total School Operational Support of \$27.2 million or 42% of General Fund Expenditures. Operational and Capital Total Support of \$28.6 million or 44% of General Fund Expenditures.
- 📄 Increased School Capital funding to \$1,100,000. Also included in the County Capital Fund is the School Debt Service reduction amount of \$248,876 which is

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being set aside as additional capital for Windy Gap Elementary when that school opens.

Other Highlights in the Budget Include:

- 5% increase in Employer Health Insurance Contributions
- 19.7% jump in workers compensation insurance premiums
- Employee portion of VRS life insurance paid (approximately \$70,000)
- Provides personnel and operating funds for the opening of the Franklin Center this summer. Utilities alone are estimated at \$24,000 per year. Positions a PC Tech at this facility to not only serve the Franklin Center but also the 40 computers and network at the Library.
- 14.4% increase in social service programs primarily in the area of special needs for children in foster care and for elderly and disabled care

Major Capital Improvements Proposed for FY08:

- Funds \$312,120 for Disaster Recovery Protection of Mission Critical Information as well as other Technology Infrastructure Improvements
- Funds \$1.7 million for various Parks & Recreation Facilities including \$700,000 for the Pigg River Whitewater Park/Recreation Center, \$160,000 for improvements at the Franklin County Recreation Park, and \$350,000 for beach related development at Smith Mountain Lake Community Park.
- Continues Significant Landfill Monitoring and Groundwater Corrective Action Expenditures
- Includes \$745,250 for Public Safety and Law Enforcement Apparatus, Vehicles and Improvements
- Provides Architect/Engineering funds for a future branch library – location to be determined
- Increases funds for School Capital to \$1.1 million and includes an additional \$248,876 in reserve funds for start-up capital costs related to the new Windy Gap Elementary School.

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The recommendations outlined above are recommendations that require the 2007-2008 Budget be funded with the following *existing tax rates*:

| | |
|-------------------|--|
| Real Estate | \$0.53 per \$100 assessed valuation |
| Personal Property | \$1.67 per \$100 assessed valuation |
| Machinery & Tools | \$0.60/\$0.27 per \$100 assessed valuation |
| Merchants Capital | \$1.08 per \$100 assessed valuation |

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

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Addendum to Budget Message Other Priorities and Issues Related to the Development of the FY 07-08 Budget

The rapid population growth in Franklin County continues to be the dominant local trend, affecting every area of county government. As a result of this growth, the County is facing high demand for public services including water and sewer, additional schools and planning and zoning issues.

The strategic plan adopted by the Board of Supervisors on February 15, 2005 addresses many of the growth concerns of the County while also striving to maintain its natural setting with protected view sheds through respected ecological and low impact development strategies.

School funding, provided by the General Assembly of Virginia, presented the major legislative challenge as the County developed its FY07-08 budget. This funding stream accounts for roughly one half of the revenues received by the County's school system and provides for many of the educational programs offered in the School system. In Virginia, School systems do not have taxing authority and must rely on local appropriations as well as State and Federal funding for the operation of the County schools.

In 2005, public safety became a primary goal of Franklin County. The addition of more paramedics/firefighters has put a tremendous strain on the resources of the County. In response to this need, the County has implemented an EMS transport fee for the career as well as the volunteer rescue agencies. Evaluation and analysis of this revenue stream continues as the need for additional stations, personnel and equipment increases.

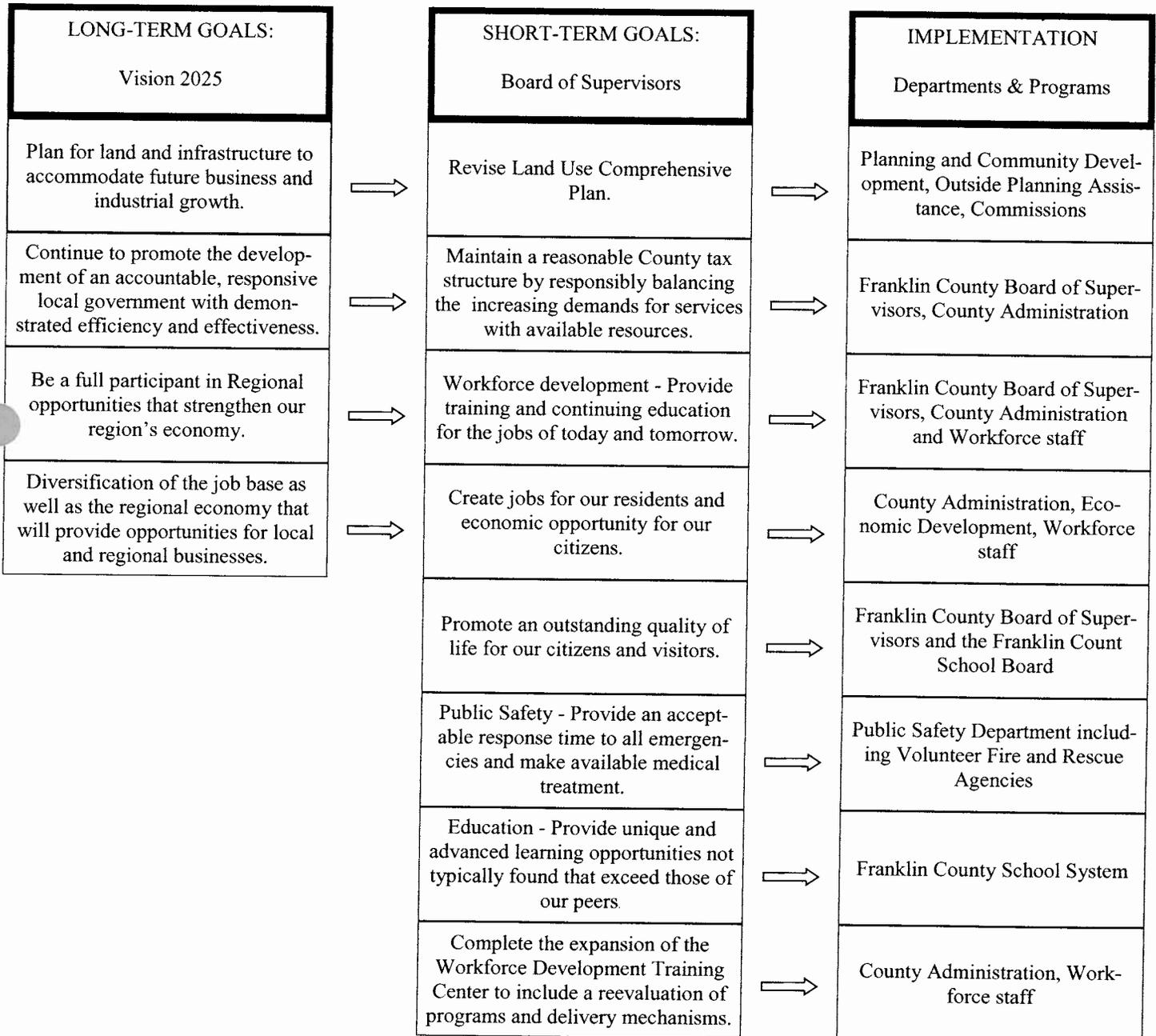
Another major impact on the County's operational budget will be the County's participation in a new regional jail. Although not scheduled to open for several more years, the County has had to pursue transporting inmates to other jails because of overcrowding in the jail owned and operated by Franklin County. The operational impact to the County's budget once the new jail opens is estimated to be a \$1.6 million increase per year.

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FRANKLIN COUNTY

LINKING LONG - AND SHORT-TERM GOALS



A 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.

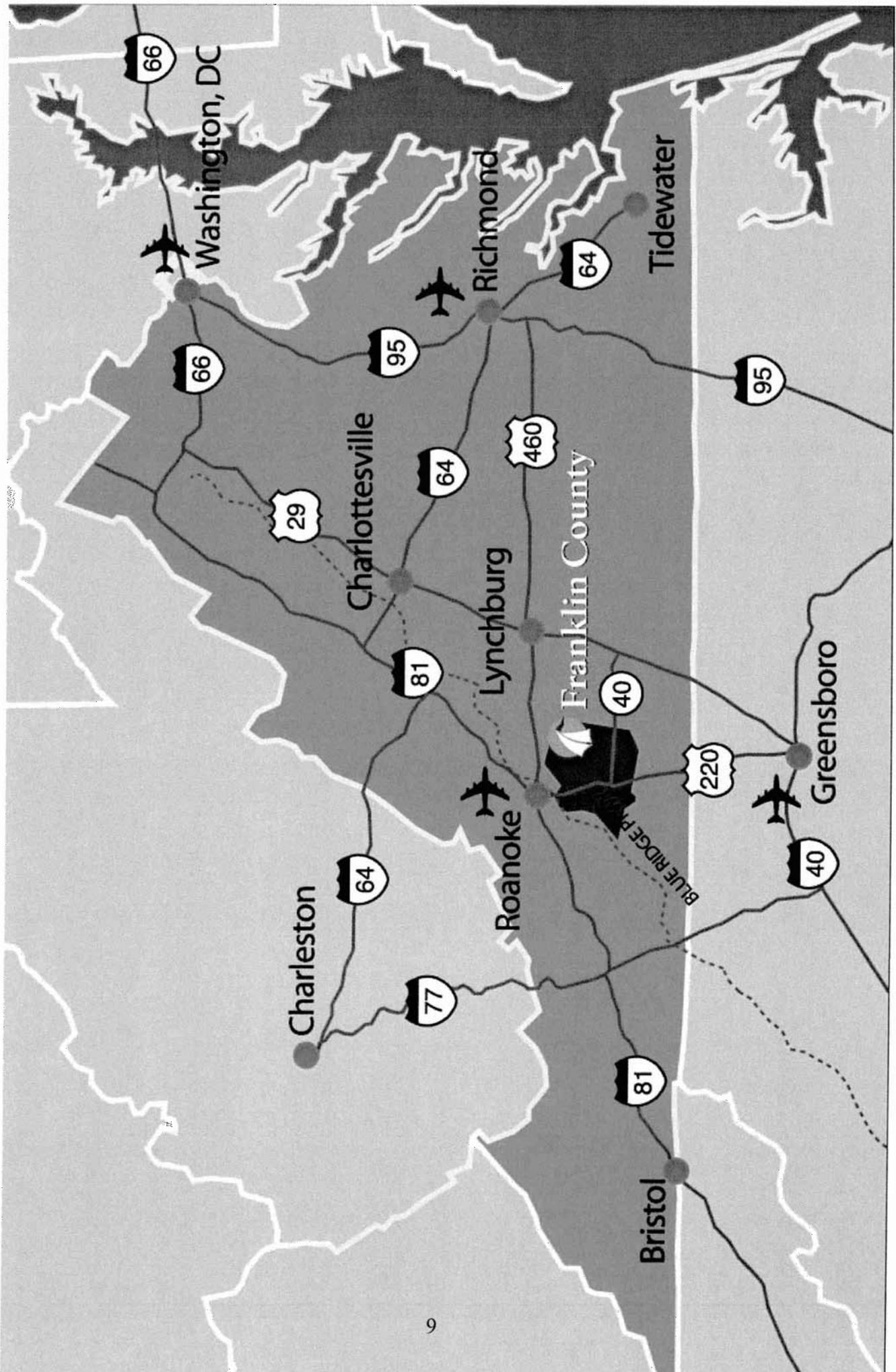
The County lies in the western piedmont, a diverse terrain ranging from flatlands on the east to rugged peaks of the Blue Ridge on the west. The area was home to native Americans as early as 10,000 B.C. In the 1600's an eastern Siouan tribe inhabited the region. Indian relics, arrowheads and artifacts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

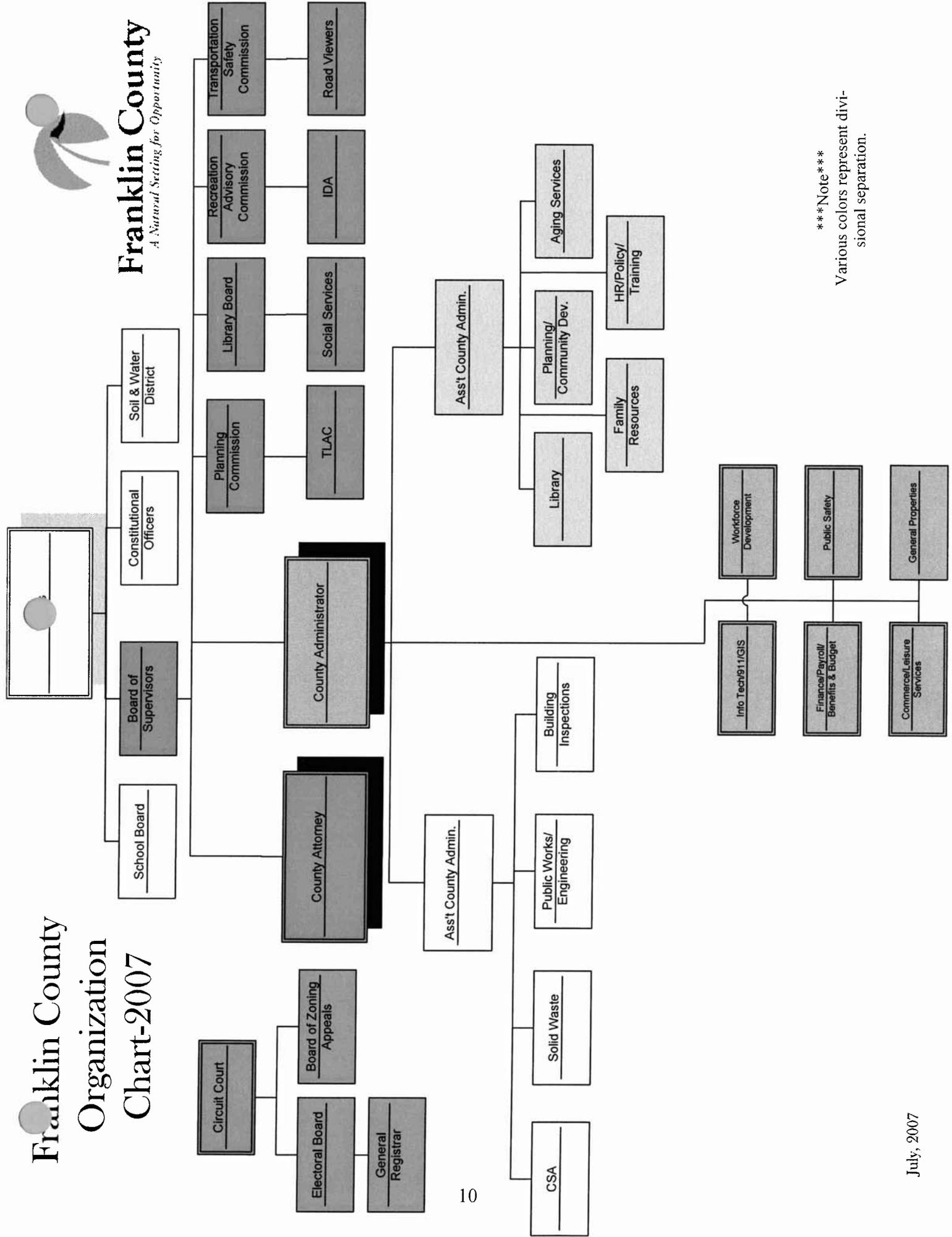
Agriculture has figured prominently in Franklin County's 200-year history, and was the occupation of most county residents until recent times. Tobacco was a leading crop in early Franklin County. Locally mined iron and copper were transported over the Carolina Road as far south as Georgia. The furnace 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!







Note
Various colors represent divisional separation.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Franklin
Virginia**

For the Fiscal Year Beginning

July 1, 2006

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the County of Franklin, Virginia for its annual budget for the fiscal year beginning July 1, 2006. 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.

County of Franklin, Virginia
Miscellaneous Statistics
June 30, 2006

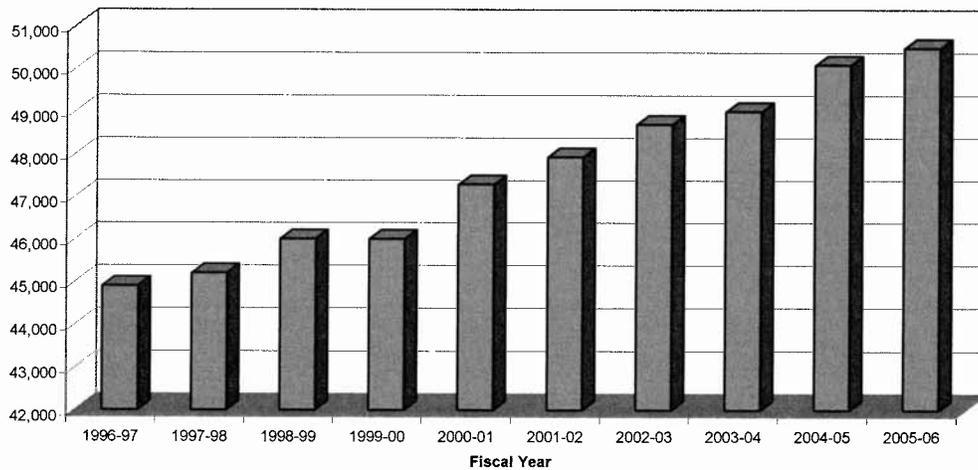
| | |
|------------------------------------|----------------------|
| Date Established | 1786 |
| Form of Government | County Administrator |
| Area | 722 square miles |
| Population (estimate) | 50,100 |
| Registered Voters | 30,170 |
| Median Age | 39.7 |
| Median Income (Per Capita) | \$26,622 |
| Building Permits Issued | 1,569 |
| Value of Building Permits Issued | \$186,932,216 |
| Unemployment Rate | 2.8% |
| Fire and Rescue Protection: | |
| Stations | 10 |
| Firefighters and Volunteers | 250 |
| Police Protection: | |
| Number of Employees | 89 |
| Number of Arrests | 2,823 |
| Number of Calls for Service | 16,000 |
| Education: | |
| Number of Elementary Schools | 11 |
| Number of Middle Schools | 1 |
| Number of High Schools | 1 |
| Number of Career Centers | 1 |
| Enrollment | 7,183 |
| Parks and Recreation: | |
| Number of Parks | 9 |
| Total Park Acreage | 692 |
| Libraries: | |
| Number of Sites | 1 |
| Patrons Registered | 23,000 |
| Total Circulation | 185,000 |

Franklin County Profile

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. The 14 percent population increase from 1992 to 2002 was among the most substantial population increases experienced by counties in the State of Virginia.

**Franklin County Population Growth
FY96/97 - FY05/06**



Household Characteristics - 2000

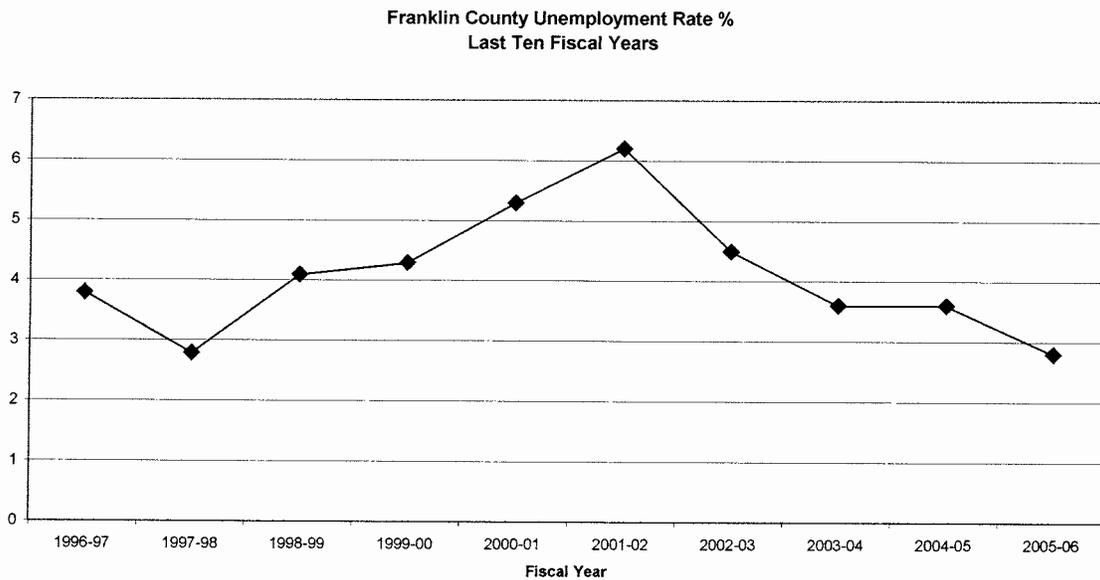
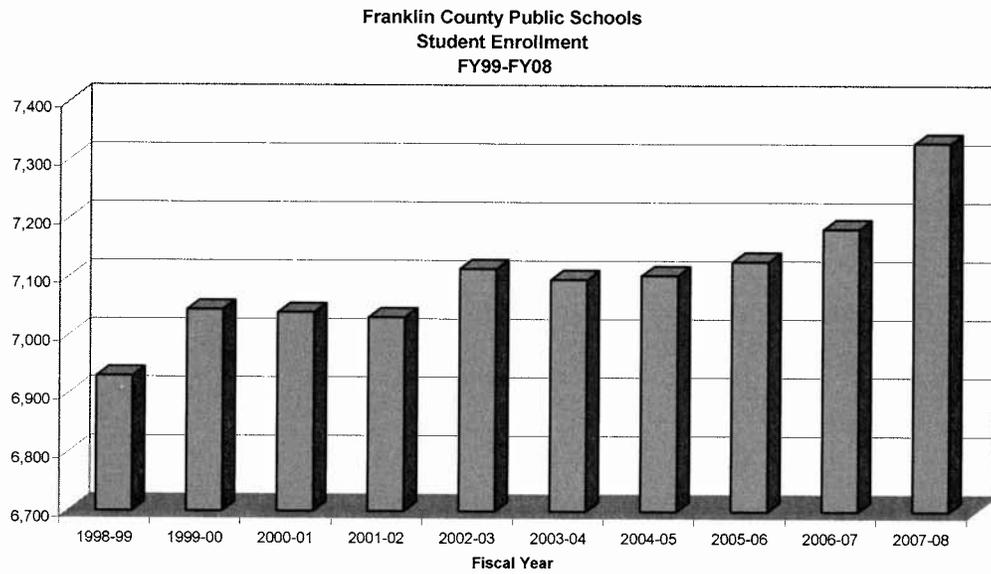
The number of households in the County grew from 14,655 in 1990 to 18,963 in 2000, an increase of 29.4%. Other statistics from the 2000 Census are presented below:

| | |
|------------------------|----------|
| Median Age | 39.7 |
| Average household size | 2.44 |
| Average family size | 2.84 |
| Total housing units | 22,717 |
| Labor Force | 26,432 |
| Per Capita Income | \$19,605 |



Franklin County Profile *(Continued)*

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





Franklin County Profile (Continued)

Principal Employers:

| <u>Employer</u> | <u>Product or Service</u> | <u>Estimated Employment</u> |
|-------------------------------------|----------------------------------|------------------------------------|
| MW Manufacturers | Wood Window/Door Units | 1,367 |
| Franklin County Schools | Education | 1,101 |
| Fleetwood Homes of Virginia | Manufactured Housing | 200 |
| Wal-Mart | Retail | 343 |
| Trinity Packaging, Inc. | Plastic Packaging | 300 |
| Ronile, Inc. | Processed Carpet Yarn | 289 |
| The Willard Companies | Property Management | 225 |
| Carilion Franklin Memorial Hospital | Hospital | 270 |
| Franklin County | Local Government | 304 |
| Uttermost Company | Interior Furnishings | 280 |
| Mod-U-Kraf Homes, Inc. | Modular Homes | 245 |

Forecast for the Regional Economy:

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.

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.
- **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.

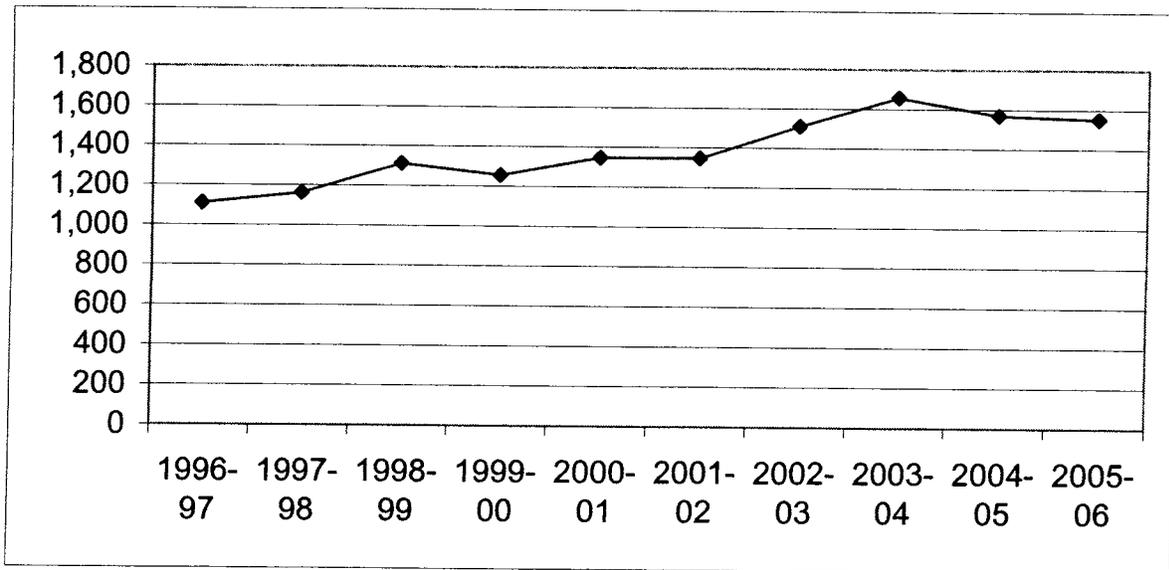
Franklin County Profile (Continued)

Property Value and Construction

| <u>Fiscal Year</u> | <u>Property Value</u> | | <u>Residential Construction (1)</u> | |
|--------------------|-----------------------------|---------------|-------------------------------------|---------------|
| | <u>Total Assessed Value</u> | | <u>Number of Permits</u> | <u>Value</u> |
| 1996-97 | \$ | 2,482,291,505 | 1,110 | \$ 58,772,857 |
| 1997-98 | | 2,584,380,130 | 1,162 | 57,594,512 |
| 1998-99 | | 2,679,558,797 | 1,312 | 82,802,319 |
| 1999-00 | | 2,775,492,970 | 1,255 | 101,417,670 |
| 2000-01 | | 3,241,615,559 | 1,346 | 88,083,800 |
| 2001-02 | | 3,368,029,713 | 1,346 | 104,898,588 |
| 2002-03 | | 3,503,242,241 | 1,511 | 112,521,986 |
| 2003-04 | | 3,650,736,628 | 1,656 | 142,222,261 |
| 2004-05 | | 5,039,051,965 | 1,569 | 186,932,216 |
| 2005-06 | | 5,299,579,776 | 1,552 | 213,523,771 |

(1) Source: Building Inspections Department of County of Franklin, Virginia.

Building Permits Issued:



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> |
|--------------------|----------------------|---------------------------------|-------------------------------------|---|-----------------------------------|
| 1996-97 | 44,900 | 2,482,291,505 | 17,174,234 | 0.0069 | 382.50 |
| 1997-98 | 45,200 | 2,584,380,130 | 19,909,471 | 0.0077 | 440.48 |
| 1998-99 | 46,000 | 2,679,558,797 | 22,076,311 | 0.0082 | 479.92 |
| 1999-00 | 46,000 | 2,775,492,970 | 31,086,503 | 0.0112 | 675.79 |
| 2000-01 | 47,286 | 3,241,615,559 | 27,990,991 | 0.0086 | 591.95 |
| 2001-02 | 47,927 | 3,368,029,713 | 25,685,437 | 0.0076 | 535.93 |
| 2002-03 | 48,700 | 3,502,242,241 | 23,921,816 | 0.0068 | 491.21 |
| 2003-04 | 49,000 | 3,650,736,628 | 22,282,575 | 0.0061 | 454.75 |
| 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 |

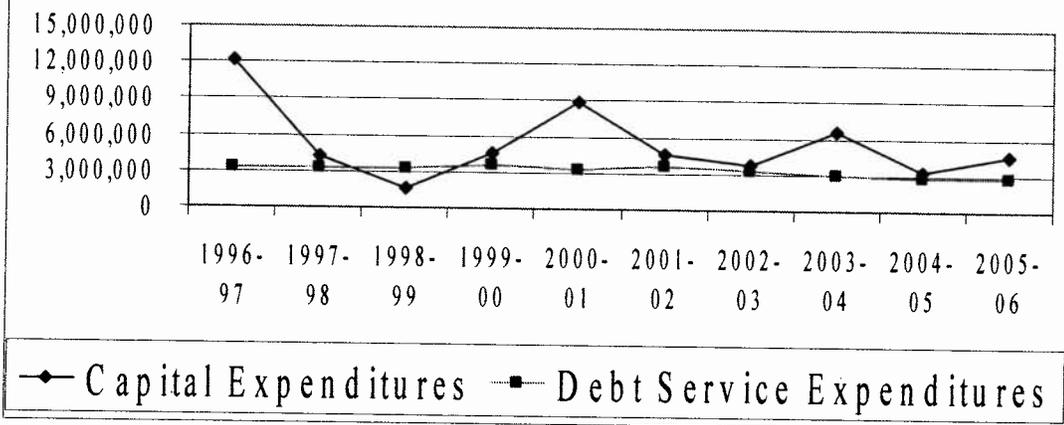
Note: (1) Bureau of the Census
(2) Includes all long-term general obligation debt
(3) 100% of fair market value

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</u> | <u>Total General Government Expenditures (3)</u> | <u>Ratio of Debt Service to General Governmental Expenditures</u> |
|--------------------|------------------|-----------------|---------------------------|--|---|
| 1996-97 | \$1,829,248 | \$1,471,411 | \$3,300,659 | \$67,311,116 | 4.90% |
| 1997-98 | 1,985,552 | 1,251,575 | 3,237,127 | 60,953,460 | 5.31% |
| 1998-99 | 2,259,873 | 973,926 | 3,233,799 | 62,899,149 | 5.14% |
| 1999-00 | 2,372,360 | 1,198,965 | 3,571,325 | 69,868,253 | 5.11% |
| 2000-01 | 2,073,506 | 1,216,678 | 3,290,184 | 81,104,855 | 4.06% |
| 2001-05 | 2,305,554 | 1,240,177 | 3,545,731 | 79,711,574 | 4.45% |
| 2002-03 | 2,233,556 | 1,126,740 | 3,360,296 | 80,002,670 | 4.20% |
| 2003-04 | 1,985,865 | 1,026,506 | 3,012,371 | 85,418,525 | 3.53% |
| 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% |

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

Franklin County, Virginia Ten Year Trend of Debt Service and Capital Expenditures



Franklin County, Virginia Ten Largest Real Estate Assessments June 30, 2006

| <u>Name</u> | <u>Nature of Business</u> | <u>Assessed Value (\$ Million)</u> |
|-------------------------------|---------------------------|------------------------------------|
| American Electric Power | Utility | 57 |
| Central Telephone Company | Utility | 28 |
| Franklin Real Estate Company | Real Estate | 25 |
| Jemsite Development, LLC | Real Estate | 15 |
| Lake Watch, LLC | Real Estate | 12 |
| Windstar Properties, LLC | Real Estate | 10 |
| Willard Construction Company | Construction | 9 |
| Franklin Memorial Hospital | Health Care | 9 |
| PG Multi-16 LP | Real Estate | 9 |
| Wal Mart Real Estate Business | Retail | 8 |

BUDGET OVERVIEW



Mabry's Mill

| | |
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Franklin County

Summary of the Adopted Budget

The annual Budget adopted for the fiscal year 2007-2008 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

The County of Franklin'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 the 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 requests take place in January and February as well as preliminary meetings with the Board of Supervisors. 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 scheduled to be held on the FY 2007-2008 budget on April 17, 2007 and final adoption is scheduled for April 24, 2007.

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 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 FY 2007-2008

| <u>Month</u> | <u>Task</u> |
|---|---|
| October 15, 2006 | CIP forms and instructions distributed to departments |
| December 1, 2006 | CIP forms due to Finance department |
| December 1, 2006 through December 31, 2006 | Preparation of CIP document Department of Finance prepares revenue projections Budget forms and instructions distributed to Departments |
| January 1, 2007 | Budget forms due to Finance department |
| January 15, 2007 | Revenue projections finalized |
| January 15, 2007 | County Administrator begins review of forms and departmental requests |
| February 28, 2007 | Proposed budget decisions and preparation of County budget |
| March 6, 2007 | School Board Public Hearing |
| March 13, 2007 | School Board budget presented to Board of Supervisors |
| March 20, 2007 | County budget presented to Board of Supervisors |
| April 2, 2007 | County/School board discussions |
| April 17, 2007 | Public Hearing on combined School and County budget |
| April 24, 2007 | Fiscal Year 2006-2007 budget adoption |
| May – June, 2007 | Preparation of related budget documents |
| July 1, 2007 | Implementation of Fiscal Year 2007 -2008 budget |



County of Franklin
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 24, 2007 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 Section 6 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.

Cash management and investment policies are currently being developed for the County and should be adopted within the next year. Currently, the County Treasurer is tasked with investing and managing the County's funds on a day-to-day basis within state investment guidelines.

Asset Inventory: The County of Franklin does not have a formal policy to inventory and assess the condition of all major capital assets. 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 on the next page of this document.

Reserve Accounts: A fund balance policy was also adopted by the Board of Supervisors on October 10, 1994:

1. The General Fund balances will remain equal to or greater than 10% of the adopted general fund and special revenue fund budget.
2. Designated Fund balance:
 - a. A designated fund balance will be maintained equal to the prior year encumbrances that were re-appropriated into the current fiscal year.
 - b. Specific obligations by the Board of Supervisors will be designated as such for use in future years.

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.

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.

Debt Service Requirements on Currently Outstanding General Obligation Bonds and School Literary Loans as of June 30, 2006 are as follows:

| <u>Fiscal Year</u> <u>Ending June 30,</u> | <u>General Obligation Bonds</u> | | <u>Literary Fund Loans</u> | |
|--|--|------------------------|-----------------------------------|------------------------|
| | <u>Principal</u> | <u>Interest</u> | <u>Principal</u> | <u>Interest</u> |
| 2007 | \$1,335,529 | \$1,062,739 | \$613,750 | \$221,558 |
| 2008 | 1,375,623 | 876,890 | 613,750 | 203,145 |
| 2009 | 1,411,031 | 809,862 | 613,750 | 184,732 |
| 2010 | 1,453,144 | 739,937 | 613,750 | 166,320 |
| 2011 | 1,501,303 | 637,079 | 613,750 | 147,907 |
| 2012-2016 | 7,260,031 | 2,251,331 | 3,068,750 | 463,350 |
| 2017-2021 | 5,831,094 | 782,248 | 1,247,750 | 63,953 |
| 2022-2025 | 500,000 | 45,766 | - | - |
| Total | 20,667,755 | 7,205,852 | 7,385,250 | 1,450,965 |

As of June 30, 2006, the County has issued and outstanding \$20,667,775 in general obligation bonds, \$7,385,250 in State Literary Loans and \$454,046 in capital leases. Also included in the County's financial statements in the long-term debt footnote is the liability for a bond premium of \$180,274 compensated absences liability of \$1,232,088 and landfill closure/postclosure liability of \$1,896,459. Total long-term debt at June 30, 2006 is \$31,815,872.

Bond Rating:

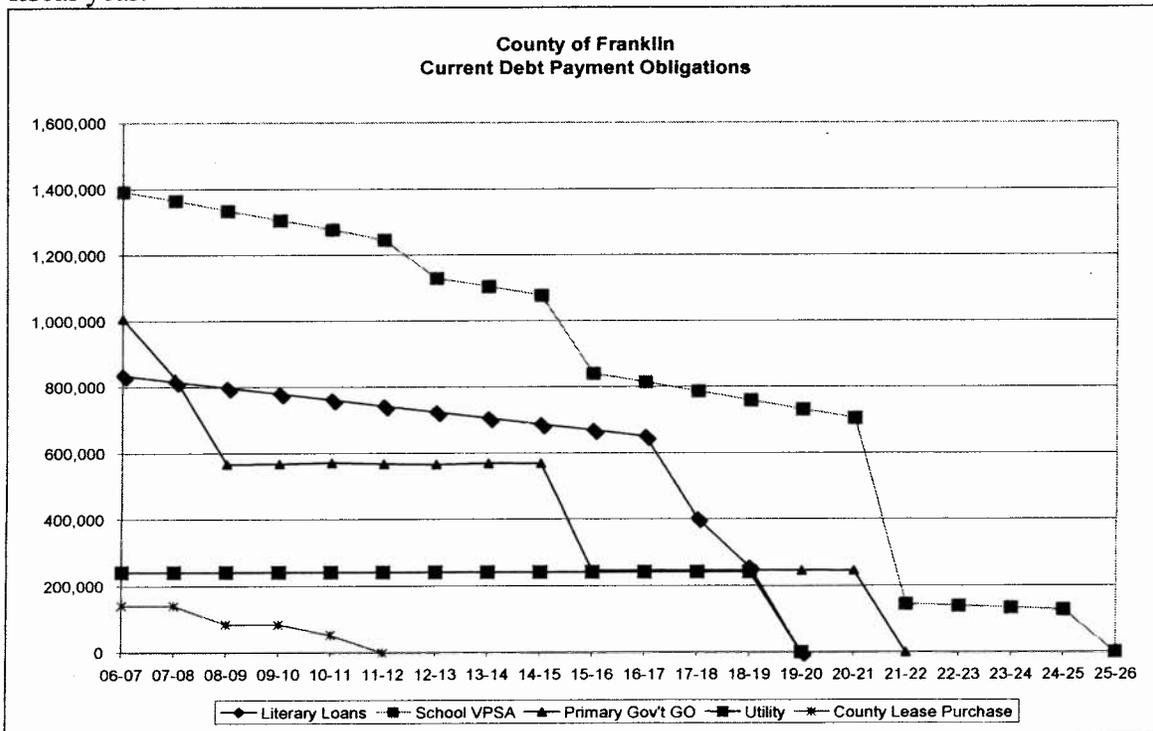
Franklin County was recently awarded excellent first time credit ratings by the national credit rating agencies of Moody's Investor's Service and Standard and Poor's.

The County received ratings of Double A Three from Moody's Investor's Service and A Plus from Standard & Poor's. Both credit rating agencies were favorably impressed with the County's managerial policies as well as its' adherence to conservative financial policies. Also cited by both rating agencies was Franklin County's strong General Fund balances and meaningful usage of Pay-As-You-Go Funding for capital needs.

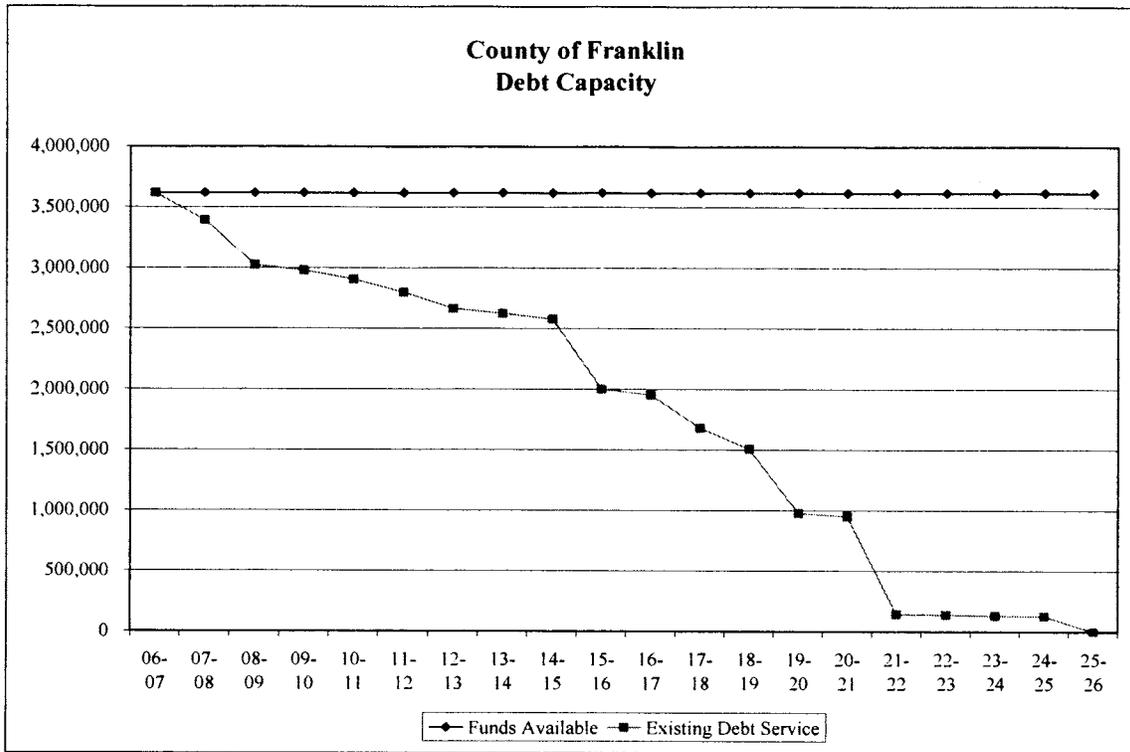
By formalizing the solid financial standing of the County in the eyes of the investment community, Franklin County has maximized their chances to borrow monies at the lowest interest rate possible. These ratings confirm to Wall Street that Franklin County's financial position is strong and as a result, 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 FY2007 levels nor require increases in future tax rates.



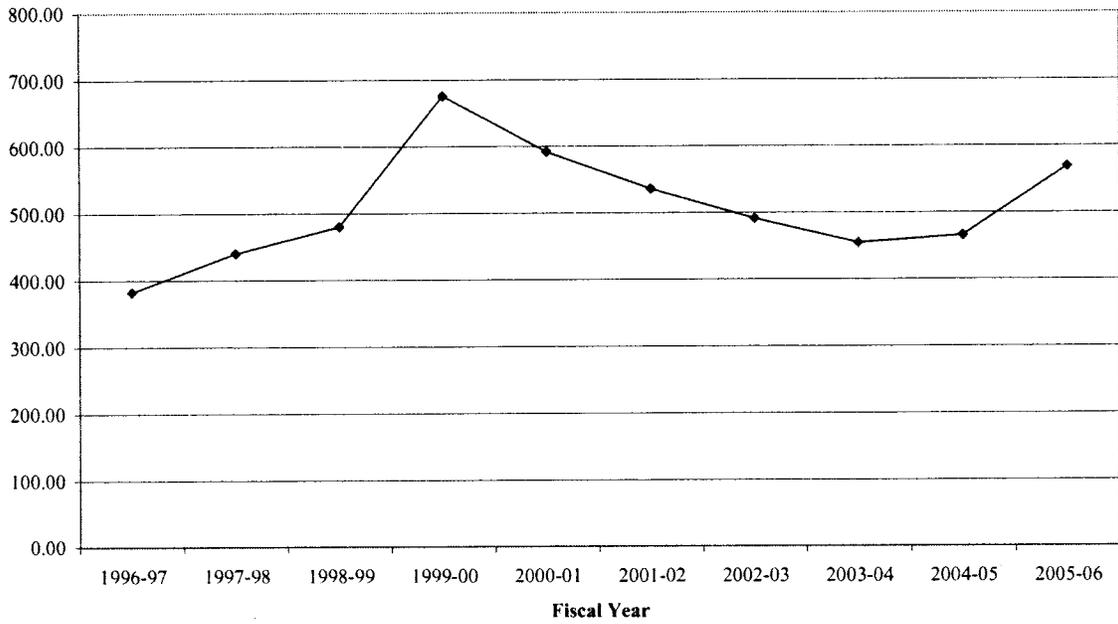
The current level of debt per capita at June 30, 2006 for the County of Franklin is \$569. The median for the Commonwealth of Virginia is approximately \$1,000. Franklin County's debt to assessed value at June 30, 2006 is 0.54% with the Virginia median being slightly less than 2.00%. Debt service as a percentage of expenditures was 2.81% for the fiscal year ended June 30, 2006. The County is in good financial position to borrow in the future should the need arise.

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

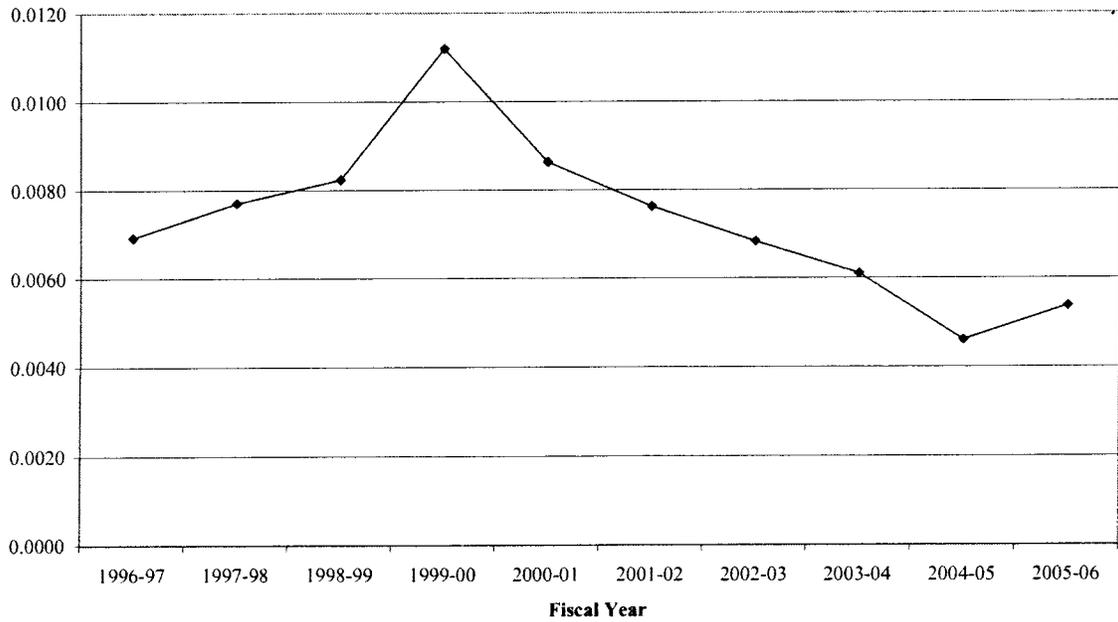
| <u>Fiscal Year</u> | <u>Population(1)</u> | <u>Gross Assessed Value (3)</u> | <u>Gross and Net Bonded Debt(2)</u> | <u>Ratio of Bonded Debt to Assessed Value</u> | <u>Net Bonded Debt per Capita</u> |
|--------------------|----------------------|---------------------------------|-------------------------------------|---|-----------------------------------|
| 1996-97 | 44,900 | 2,482,291,505 | 17,174,234 | 0.0069 | 382.50 |
| 1997-98 | 45,200 | 2,584,380,130 | 19,909,471 | 0.0077 | 440.48 |
| 1998-99 | 46,000 | 2,679,558,797 | 22,076,311 | 0.0082 | 479.92 |
| 1999-00 | 46,000 | 2,775,492,970 | 31,086,503 | 0.0112 | 675.79 |
| 2000-01 | 47,286 | 3,241,615,559 | 27,990,991 | 0.0086 | 591.95 |
| 2001-02 | 47,927 | 3,368,029,713 | 25,685,437 | 0.0076 | 535.93 |
| 2002-03 | 48,700 | 3,502,242,241 | 23,921,816 | 0.0068 | 491.21 |
| 2003-04 | 49,000 | 3,650,736,628 | 22,282,575 | 0.0061 | 454.75 |
| 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 |

Note: (1) Bureau of the Census
(2) Includes all long-term general obligation debt

**Franklin County
Net Bonded Debt Per Capita**



**Franklin County
Bonded Debt to Assessed Value**

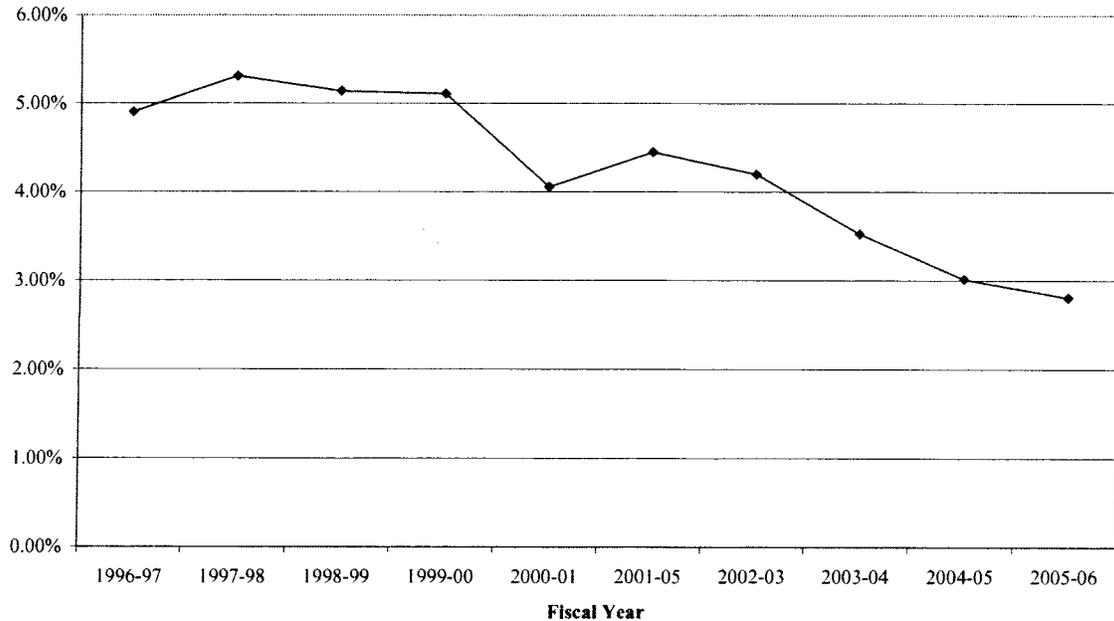


Franklin County
Ratio of Net Annual Debt Service Expenditures for
General Bonded Debt to Total General Governmental Expenditures
Last Ten Fiscal Years

| <u>Fiscal Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total Debt Service</u> | <u>Total General Government Expenditures (3)</u> | <u>Ratio of Debt Service to General Governmental Expenditures</u> |
|--------------------|------------------|-----------------|---------------------------|--|---|
| 1996-97 | \$1,829,248 | \$1,471,411 | \$3,300,659 | \$67,311,116 | 4.90% |
| 1997-98 | 1,985,552 | 1,251,575 | 3,237,127 | 60,953,460 | 5.31% |
| 1998-99 | 2,259,873 | 973,926 | 3,233,799 | 62,899,149 | 5.14% |
| 1999-00 | 2,372,360 | 1,198,965 | 3,571,325 | 69,868,253 | 5.11% |
| 2000-01 | 2,073,506 | 1,216,678 | 3,290,184 | 81,104,855 | 4.06% |
| 2001-05 | 2,305,554 | 1,240,177 | 3,545,731 | 79,711,574 | 4.45% |
| 2002-03 | 2,233,556 | 1,126,740 | 3,360,296 | 80,002,670 | 4.20% |
| 2003-04 | 1,985,865 | 1,026,506 | 3,012,371 | 85,418,525 | 3.53% |
| 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% |

- (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 Service to General Government Expenditures



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.

During FY 2005-2006 the County began operations of the first public water system in Franklin County. The revenues and expenses of the Enterprise fund – the Utility Fund will also be budgeted on the cash basis of accounting and will be used to account for all the operations, capital and debt service of this new water system as well as future expansions of the system.

The Comprehensive Annual Financial Report (CAFR) shows the status of the County's finances on the basis of "generally accepted accounting principles" (GAAP). A 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 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 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.

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 used to account for the operations of the public water system.

Utility Fund

This fund accounts for the operation, maintenance and construction of the County's water system. 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

A Natural Setting for Opportunity

Franklin County
Undesignated and Designated Fund Balances

General Fund

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

Designated General Fund Balance is comprised of those funds that have been reserved from fund balance for a specific use. The following amounts were reserved from the General Fund undesignated fund balance at June 30, 2006:

| | |
|----------------------------|----------------------|
| Forfeited Assets | \$ 76,046 |
| Landfill Closure/Equipment | 2,811,936 |
| E911 | 88,441 |
| Library Endowment | 4,000 |
| Law Library | 9,765 |
| Other Capital Projects | 11,095,887 |
| | <u>\$ 14,086,075</u> |

This amount (\$14,086,075) is included in the July 1, 2006 fund balance amount of \$28,767,133 Undesignated general fund balance on July 1, 2006 was \$14,681,058. Below are summary projections of fund balance for the general fund:

| | <u>Estimate FY 06-07</u> | <u>Budget FY 07-08</u> |
|---------------------------------|------------------------------|----------------------------|
| Fund Balance, Beginning of Year | \$28,767,133 | \$30,076,232 |
| Revenue Sources | 65,270,603 | 67,471,017 |
| Expenditures | (30,637,908) | (32,086,883) |
| Other (Uses): | | |
| Transfers (Out) | <u>(33,323,596)</u> | <u>(35,384,134)</u> |
| Fund Balance, End of Year | <u><u>\$30,076,232</u></u> | <u><u>\$30,076,232</u></u> |

Franklin County
Undesignated and Designated Fund Balance (Continued)

Fund Balance Policy (As adopted by the Board of Supervisors On October 10, 1994)

1. The General Fund balances will remain equal to or greater than 10% of the adopted general fund and special revenue fund budget.
2. Designated Fund Balance:
 - a. A designated fund balance will be maintained equal to the prior year encumbrances that were re-appropriated into the current fiscal year.
 - b. Specific obligations by the Board will be designated as such for use in future years.

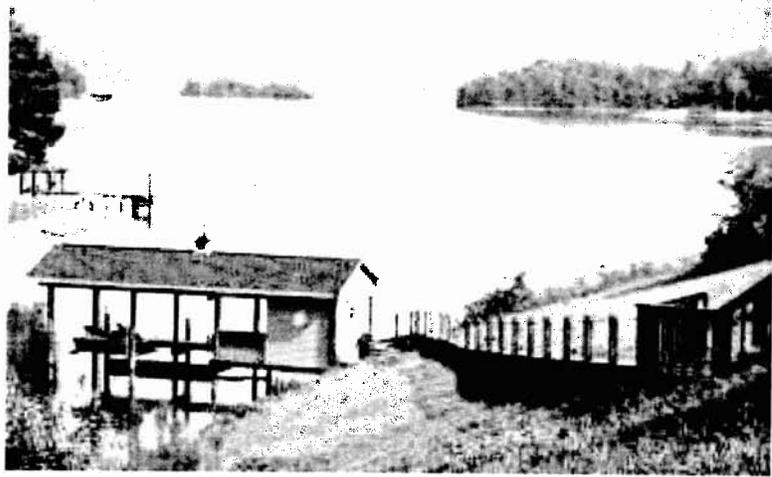
Below is a fund balance overview of the beginning estimated balances, activity expected and projected ending balances of all funds.

Fund Balance
Projected FY2008 Balances

| | Estimated Fund Balance <u>Beginning of Year</u> | Revenue <u>Sources</u> | <u>Expenditures</u> | Transfers <u>Out</u> | Estimated Fund Balance <u>End of Year</u> |
|------------------|--|-----------------------------------|-----------------------------|---------------------------------|--|
| General Fund | 30,076,232 | 67,508,017 | (32,002,883) | (35,505,134) \$ | 30,076,232 |
| E911 Fund | 31,037 | 994,537 | (944,537) | (50,000) | 31,037 |
| Law Library | 9,619 | 12,000 | (12,000) | | 9,619 |
| Capital Projects | 0 | 5,053,876 | (5,053,876) | 0 | 0 |
| Debt Service | 1,131,193 | 1,653,157 | (1,653,157) | 0 | 1,131,193 |
| School Operating | 1,156,516 | 76,004,353 | (76,004,353) | 0 | 1,156,516 |
| Utilities | 1,525,053 | 868,559 | (868,559) | 0 | 1,525,053 |
| Totals | <u>33,929,650</u> | <u>152,094,499</u> | <u>(116,539,365)</u> | <u>(35,555,134) \$</u> | <u>33,929,650</u> |

Note: It is the intent of Franklin County for all funds to end the year with the same fund balance as the beginning of the fiscal year. The General Fund balance may appear higher than required because of funds set aside for future capital projects.

FINANCIAL SUMMARIES



Smith Mountain Lake

| | |
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Franklin County, Virginia
Fund Balance, Revenue and Expenditure Totals by Fund
Adopted FY2007-2008 Budget

| | Fund | | | | | | Totals | |
|--|-------------------|------------------|------------------------|-----------------------------|-------------------------|-----------------------------|------------------|--------------------|
| | General | E911 | Law Library | Capital Projects | Debt Service | School Operating | | Utilities |
| Beginning Fund Balance | 30,076,232 | 31,037 | 9,619 | 0 | 1,131,193 | 1,156,516 | 1,525,053 | 33,929,650 |
| Revenues From Local Sources: | | | | | | | | |
| General Property Taxes | 33,585,418 | | | | | | | 33,585,418 |
| Other Local Taxes | 11,232,622 | | 12,000 | | | | | 11,244,622 |
| Permits, Fees and Licenses | 672,700 | | | | | | | 672,700 |
| Fines and Forfeitures | 16,000 | | | | | | | 16,000 |
| Revenue From Money & Property | 1,400,000 | | | | | | | 1,400,000 |
| Charges For Services | 2,132,641 | | | | 2,410,153 | 117,564 | | 4,660,358 |
| Miscellaneous Revenues | 342,000 | 2,500 | | | | | | 344,500 |
| Recovered Costs | 370,000 | | | | | | | 370,000 |
| Revenues From Commonwealth of Virginia: | | | | | | | | |
| School Funds | | | | | | | | |
| Public Assistance Revenue | 4,048,065 | | | | 39,140,581 | | | 39,140,581 |
| Comprehensive Services Act | 2,588,750 | | | | | | | 4,048,065 |
| Shared Expenses - Constitutional Officers | 4,411,945 | | | | | | | 2,588,750 |
| Personal Property Tax Relief | 2,626,618 | | | | | | | 4,411,945 |
| Other Grants and State Shared Expenses | 1,149,438 | 72,400 | | | | | | 2,626,618 |
| Revenue From Federal Government | 271,820 | | | | 6,714,452 | | | 6,986,272 |
| Fund Balance | 2,660,000 | | | 561,698 | | | | 3,221,698 |
| Total Revenues | 67,508,017 | 74,900 | 12,000 | 0 | 561,698 | 48,265,186 | 117,564 | 116,539,365 |
| Interfund Transfers | | 919,637 | | 5,053,876 | 1,091,459 | 27,739,167 | 750,995 | 35,555,134 |
| Total Available Funds | 97,584,249 | 1,025,574 | 21,619 | 5,053,876 | 2,784,350 | 77,160,869 | 2,393,612 | 186,024,149 |

Franklin County, Virginia
Fund Balance, Revenue and Expenditure Totals by Fund (Continued)
Adopted FY2007-2008 Budget

| | Fund | | | | | | Totals |
|--|-------------------|----------------|--------------------|-------------------------|---------------------|-------------------------|--------------------|
| | General | E911 | Law Library | Capital Projects | Debt Service | School Operating | |
| Expenditures: | | | | | | | |
| General Government Administration | 4,233,159 | | | | | | 4,233,159 |
| Judicial Administration | 2,238,133 | | 12,000 | | | | 2,250,133 |
| Public Safety | 9,069,102 | 994,537 | | | | | 10,063,639 |
| Public Works | 2,094,686 | | | | | | 2,094,686 |
| Health and Welfare | 9,728,426 | | | | | | 9,728,426 |
| Parks, Recreation and Cultural | 1,492,915 | | | | | | 1,492,915 |
| Community Development | 2,812,162 | | | | | | 2,812,162 |
| Non Departmental | 35,839,434 | | | | | | 35,839,434 |
| Debt Service | | | | | 1,653,157 | | 1,653,157 |
| School Operating Fund | | | | | | 76,004,353 | 76,004,353 |
| Capital Projects | | | | 5,053,876 | | | 5,053,876 |
| Utilities | | | | | | 868,559 | 868,559 |
| Total Expenditures | 67,508,017 | 994,537 | 12,000 | 5,053,876 | 1,653,157 | 76,004,353 | 152,094,499 |
| Ending Fund Balance | 30,076,232 | 31,037 | 9,619 | 0 | 1,131,193 | 1,156,516 | 33,929,650 |
| Total Expenditures Less Interfund Transfers | 32,002,883 | 944,537 | 12,000 | 5,053,876 | 1,653,157 | 76,004,353 | 116,539,365 |

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

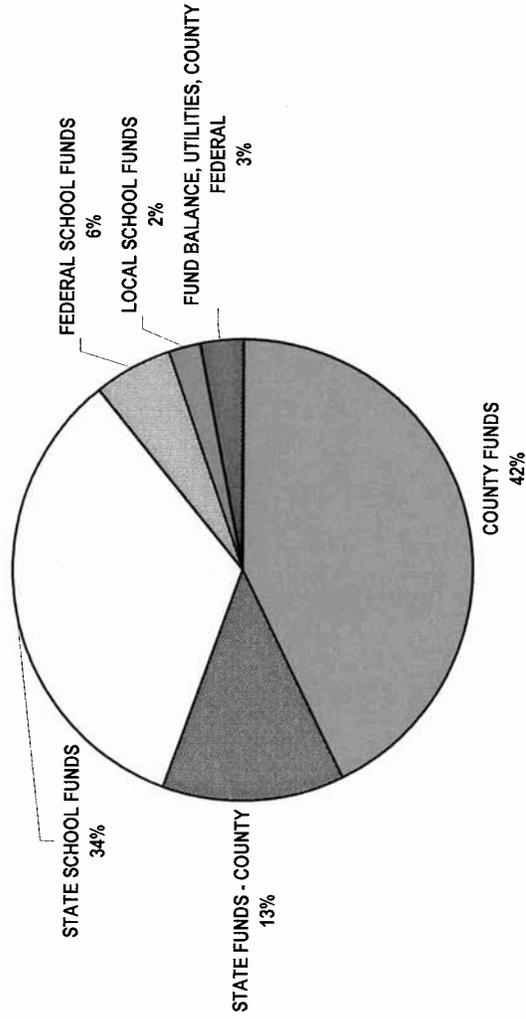
| Revenues Function/Program | FY06 Actual | FY07 Budget | FY08 Adopted |
|--|-----------------------------|-----------------------------|-----------------------------|
| Revenues From Local Sources: | | | |
| General Property Taxes | \$30,803,729 | \$31,579,890 | \$33,585,418 |
| Other Local Taxes | 10,101,315 | 11,348,213 | 11,244,622 |
| Permits, Fees and Licenses | 764,736 | 735,271 | 672,700 |
| Fines and Forfeitures | 18,117 | 22,225 | 16,000 |
| Revenue From Use of Money & Property | 1,046,574 | 784,000 | 1,400,000 |
| Charges For Services | 4,157,872 | 3,863,940 | 4,660,358 |
| Miscellaneous Revenues | 421,058 | 172,000 | 344,500 |
| Recovered Costs | 599,063 | 252,658 | 370,000 |
| Revenues From Commonwealth of Virginia: | | | |
| School Funds | 36,734,773 | 37,535,534 | 39,140,581 |
| Public Assistance Revenue | 3,566,023 | 3,730,579 | 4,048,065 |
| Comprehensive Services Act | 1,770,332 | 2,230,250 | 2,588,750 |
| Shared Expenses - Constitutional Officers | 3,844,458 | 3,975,500 | 4,411,945 |
| Personal Property Tax Relief | 2,703,765 | 2,626,618 | 2,626,618 |
| Other Grants and State Shared Expenses | 2,018,454 | 1,228,861 | 1,221,838 |
| Revenue From Federal Government | 5,884,262 | 6,276,374 | 6,986,272 |
| Proceeds from Borrowing | 234,332 | 0 | 0 |
| From Fund Balance | <u>0</u> | <u>1,290,000</u> | <u>3,221,698</u> |
| Total Sources of Funding | <u>\$104,668,863</u> | <u>\$107,651,913</u> | <u>\$116,539,365</u> |

Total Expenditures - All Funds

| Expenditures | FY06 Actual | FY07 Budget | FY08 Adopted |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|
| General Fund | | | |
| General Government Administration | \$2,820,676 | \$3,530,181 | \$4,233,159 |
| Judicial Administration | 2,086,860 | 2,258,296 | 2,238,133 |
| Public Safety | 7,456,822 | 7,549,381 | 8,948,102 |
| Public Works | 1,982,658 | 1,841,372 | 2,094,686 |
| Health and Welfare | 8,348,114 | 8,743,614 | 9,728,426 |
| Parks, Recreation and Cultural | 1,199,790 | 1,376,123 | 1,492,915 |
| Community Development | 2,044,326 | 2,583,704 | 2,812,162 |
| Non Departmental | 50,563 | 455,300 | 455,300 |
| Debt Service | 730,299 | 1,404,530 | 1,653,157 |
| E911 Fund | 1,166,942 | 947,431 | 944,537 |
| Law Library | 5,852 | 15,000 | 12,000 |
| Capital Projects | 5,109,927 | 4,833,876 | 5,053,876 |
| Utilities | 1,332,100 | 841,294 | 868,559 |
| School Operating Fund | <u>68,820,330</u> | <u>71,271,811</u> | <u>76,004,353</u> |
| Total Expenditures | <u>\$103,155,259</u> | <u>\$107,651,913</u> | <u>\$116,539,365</u> |



ADOPTED 2007-2008 COUNTY REVENUES (Net of Interfund Transfers)



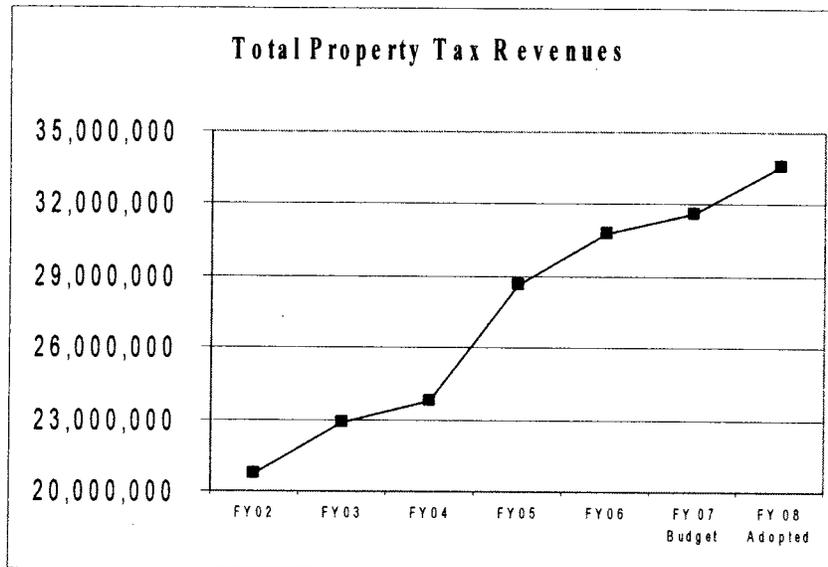
| | FY 2006-2007 ADOPTED | FY 2007-2008 ADOPTED | FY 2006-2007/FY 2007-2008 DIFFERENCE | % CHANGE |
|---|-------------------------|-------------------------|---|-----------|
| COUNTY FUNDS | 46,241,384 | 49,765,881 | 3,524,497 | 8% |
| STATE FUNDS - COUNTY | 13,869,776 | 14,897,216 | 1,027,440 | 7% |
| STATE SCHOOL FUNDS | 37,535,534 | 39,140,581 | 1,605,047 | 4% |
| FEDERAL SCHOOL FUNDS | 6,226,347 | 6,714,452 | 488,105 | 8% |
| LOCAL SCHOOL FUNDS | 2,269,169 | 2,410,153 | 140,984 | 6% |
| FUND BALANCE, UTILITIES, COUNTY FEDERAL | 1,509,703 | 3,611,082 | 2,101,379 | 139% |
| TOTALS | 107,651,913 | 116,539,365 | 8,887,452 | 8% |



REVENUE ANALYSIS

General Property Taxes

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



The 3% increase in projected property tax yield is based on the total billings for the current fiscal year (2006-2007), multiplied by a collection percentage of 97% and then multiplied by a growth percentage of 4.0%.

In FY05, the real estate tax rate was decreased by \$.08 from \$0.60 per \$100 of assessed value to \$0.52 per \$100 of assessed value. A complete reassessment of all County property was completed during the prior fiscal year (FY03-04) that produced an average increase in property values of approximately 44%. The new tax rate became effective with the FY 04-05 fiscal year (Franklin County reassesses property every four years). The large increase in property values explains the spike in the FY05 general property tax revenues even though the actual tax rate was decreased. The tax rate was increased by 1 cent to the FY05-06 adopted rate of \$0.53 per \$100 of assessed value. It is assumed that General Property Taxes will remain strong in future years due to annual population growth in the County of greater than 1% per year. Franklin County is one the ten fastest growing Counties in the State of Virginia and has seen a huge influx of retired or semi-retired people moving to the Smith Mountain Lake area of the County.

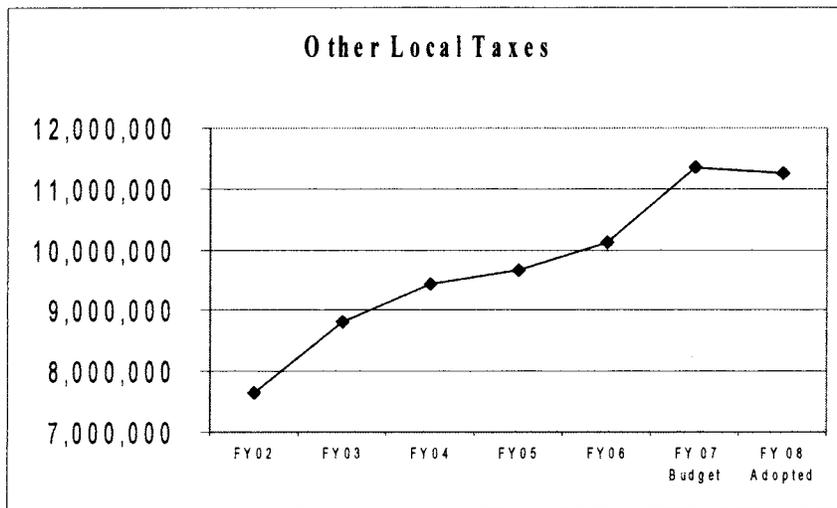
\$33,585,418 is budgeted for General Property Taxes in the FY 07-08 adopted budget.

Other Local Taxes

Other local taxes consist of local sales tax, consumer utility taxes, transient occupancy taxes, meals tax, franchise taxes, local decal revenue, recordation taxes and bank stock taxes. Future projections of these revenues indicate steady growth in correlation to the population growth experienced by Franklin County. Although the State sales tax percentage was increased by ½% last year from 3 and ½% to 4% by the Commonwealth of Virginia, this will not increase the local sales tax revenue to the County. The local sales tax percentage remains at 1%.

As we look to the future of these revenues, the County must be aware that a slow down in the housing market has made a small impact on the recordation tax revenue which comprises 9% 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 level for FY07-08.

A total of \$11,244,622 is budgeted in FY07-08 in this revenue category.



Permits, Fees and Licenses

Revenues in this category include building permit fees and planning and zoning fees. In FY04, planning and zoning fees were raised to help offset the expenses of the planning and zoning department. A small increase in planning and zoning fees was also implemented in FY06 as a continuing measure to offset the continued growth of the building inspection and planning and zoning departments. Growth of building permit and planning and zoning fees is projected to decrease as a result of the slowdown in the housing industry. A budget decrease of \$62,571 is projected for FY08.

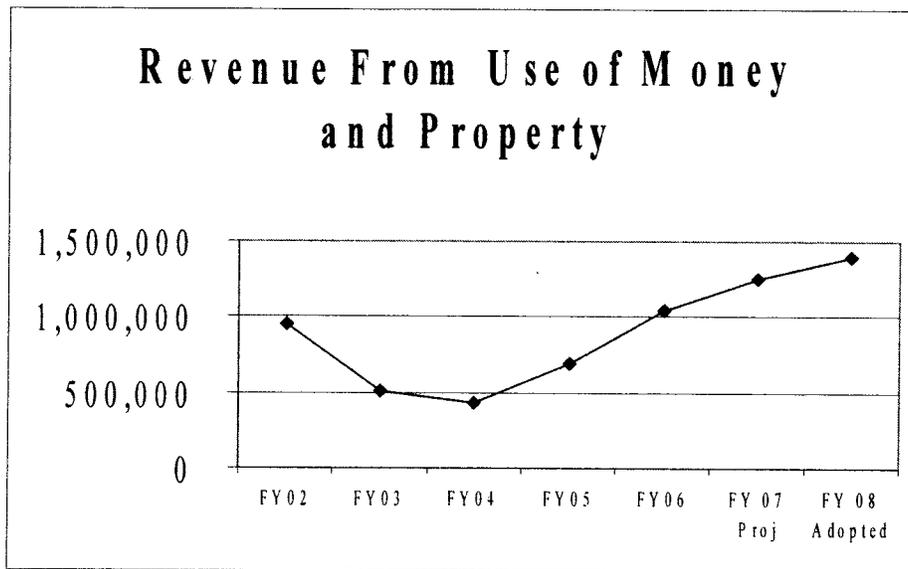
These fees are closely tied to increases or decreases in the new housing market and will be difficult to project in future years. The County has experienced overall continued growth in residential and commercial building projects during the past 10 years.

\$672,700 is budgeted for FY07-08.

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 interest rates during the past three to four years caused actual interest income to fall short of its projected budget level. The trend of low interest rates continued into early FY04, but has rebounded during the past fiscal year and will actually show some growth for FY07-08 as interest rates continue a steady upward climb.

A total of \$1,400,000 is budgeted in this category for FY07-08.

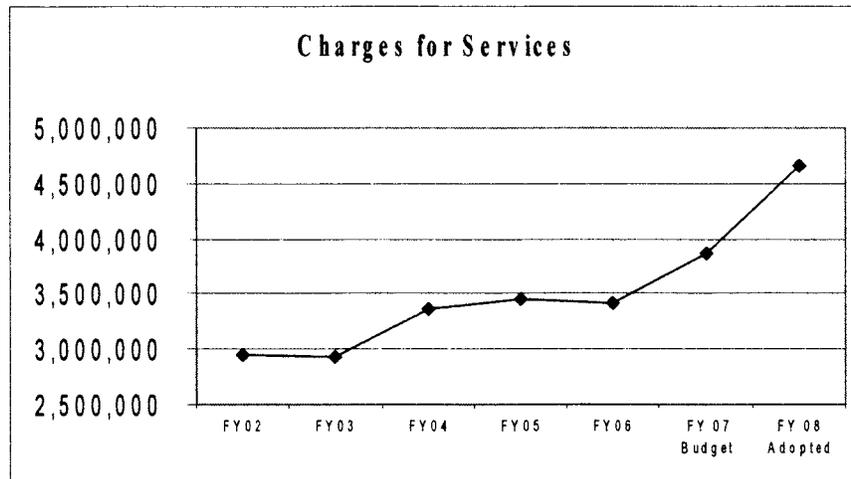


Charges for Services

This category includes such revenues as fees for recreation programs, library fees, school cafeteria receipts, landfill fees and EMS billing revenues. These fees remain strong as the demand for services and tons of trash taken to the landfill increase. The tipping fee at the landfill was increased \$4 per ton during the FY04-05 budget process. Another large increase was \$500,000 in the EMS billing revenue category. This revenue takes into account volunteer agencies billing for EMS services as well as a strong collection percentage from career staff billings.

It is assumed that future revenues in this category will continue to grow at a rate that is proportional to population growth (approximately 1% per year).

A total of \$4,660,358 is budgeted for FY07-08.



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 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 of \$2.4 million and a total budget of almost \$54 million.

Revenue from the Federal Government

Federal revenue is primarily used to support the County’s School System. However, this funding source showed an increase in FY05 because of an anticipated grant to assist with the building of county water system. For FY07-08 these revenues will show small growth as the School system obtains additional grants for educational purposes.

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.

\$7 million is budgeted for FY07-08.

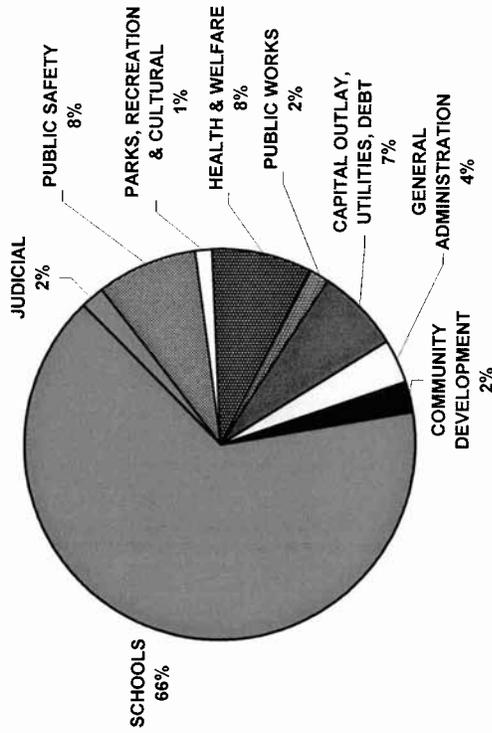
County of Franklin
Funding Crosswalk by Department

This crosswalk is intended to show the funding sources for each of the major departments of the County for the adopted 2007-2008 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> |
| General Government Administration | | | | |
| Board of Supervisors | 356,217 | | | |
| County Administrator | 350,764 | | | |
| Commissioner of Revenue | 367,387 | 186,149 | | |
| General Reassessment | 200,000 | | | |
| Treasurer | 289,272 | 163,164 | | |
| Finance | 1,355,985 | | | |
| Information Services | 744,798 | | | |
| Registrar | 165,423 | 54,000 | | |
| Judicial Administration | | | | |
| Circuit Court | 89,318 | | | |
| General District Court | 11,243 | | | |
| Magistrate | 2,975 | | | |
| Juvenile and Domestic Relations Court | 419,112 | | | |
| Clerk of the Circuit Court | 285,261 | 324,700 | | |
| Sheriff - Courts | 458,486 | | | |
| J and D Court Services | 28,012 | 29,811 | | |
| Commonwealth's Attorney | 159,215 | 430,000 | | |
| Public Safety | | | | |
| Sheriff | 2,482,290 | 3,278,662 | 20,000 | |
| Building Inspections | 426,107 | | | |
| Animal Control | 257,503 | | | |
| Public Safety | 2,483,540 | | | |
| Public Works | | | | |
| Solid Waste and Recycling | 1,254,202 | | | |
| General Properties | 840,484 | | | |
| Health and Welfare | | | | |
| Health Department | 329,852 | | | |
| Social Services | 836,684 | 4,048,065 | | |
| Health and Welfare Continued | | | | |

| | Revenues From Local Sources | Funding Source | | Local School Revenues |
|---|--|---------------------------|-----------------------------|----------------------------------|
| | | State Revenues | Federal Revenues | |
| General Fund | | | | |
| CSA - Youth Services | 1,249,499 | 2,588,750 | | |
| Family Resource Center | 46,362 | 185,000 | 18,000 | |
| Community Colleges and Boards | 155,913 | | | |
| Aging Services | 119,804 | 81,935 | 68,562 | |
| Parks, Recreation and Cultural | | | | |
| Parks and Recreation | 867,674 | | | |
| Library Administration | 491,671 | 133,570 | | |
| Community Development | | | | |
| Planning Agencies | 527,533 | | 150,000 | |
| Planning and Community Development | 749,561 | | | |
| Economic Development | 519,985 | | | |
| Work Force Development Consortium | 132,383 | 63,000 | | |
| Tourism Development | 67,000 | | | |
| GIS and Mapping | 179,163 | | | |
| Virginia Cooperative Extension | 96,045 | | | |
| Public Works | 327,492 | | | |
| Nondepartmental | | | | |
| Nondepartmental | 455,300 | | | |
| Not Allocated to Specific Departments | (3,273,268) | 3,258,010 | 15,258 | |
| Total General Fund | <u>16,906,247</u> | <u>14,824,816</u> | <u>271,820</u> | <u>0</u> |
| Special Revenue Fund - E911 | 872,137 | 72,400 | | |
| Special Revenue Fund - Law Library | 12,000 | | | |
| Capital Projects | 5,053,876 | | | |
| Debt Service | 1,653,157 | | | |
| Utilities | 868,559 | | | |
| School Operating Fund | <u>27,739,167</u> | <u>39,140,581</u> | <u>6,714,452</u> | <u>2,410,153</u> |
| Total County | <u><u>53,105,143</u></u> | <u><u>54,037,797</u></u> | <u><u>6,986,272</u></u> | <u><u>2,410,153</u></u> |

ADOPTED 2007-2008 COUNTY EXPENDITURES (Net of Interfund Transfers)



| | FY 2006-2007 ADOPTED | FY 2007-2008 ADOPTED | FY 2006-2007/FY 2007-2008 DIFFERENCE | % CHANGE | PERCENT OF TOTAL |
|---------------------------------|-------------------------|-------------------------|---|-----------|---------------------|
| SCHOOLS | 71,271,811 | 76,004,353 | 4,732,542 | 7% | 65% |
| JUDICIAL | 2,273,296 | 2,250,133 | (23,163) | -1% | 2% |
| PUBLIC SAFETY | 8,496,812 | 9,892,639 | 1,395,827 | 16% | 8% |
| PARKS, RECREATION & CULTURAL | 1,376,123 | 1,492,915 | 116,792 | 8% | 1% |
| HEALTH & WELFARE | 8,743,614 | 9,728,426 | 984,812 | 11% | 8% |
| PUBLIC WORKS | 1,841,372 | 2,094,686 | 253,314 | 14% | 2% |
| CAPITAL OUTLAY, UTILITIES, DEBT | 7,535,000 | 8,030,892 | 495,892 | 7% | 7% |
| GENERAL ADMINISTRATION | 3,530,181 | 4,233,159 | 702,978 | 20% | 4% |
| COMMUNITY DEVELOPMENT | 2,583,704 | 2,812,162 | 228,458 | 9% | 2% |
| TOTALS | 107,651,913 | 116,539,365 | 8,887,452 | 8% | 100% |



**Franklin County
Expenditure Highlights
Adopted FY 08 Budget**

General Government Administration:

- Funded the future reassessment of all property in Franklin County by an outside appraisal firm on a four year cycle in the amount of \$200,000.
- Funded an estimated 20% increase in fuel costs, an estimated 5% increase in health insurance costs and a 20% jump in workers compensation insurance premiums.
- Employee portion of Virginia Retirement System life insurance paid.
- Funded a compensation pool of \$500,000 to address market survey of salaries and benefits.

Judicial Administration:

- Continued funding the anticipated cost of housing juveniles in the regional detention center – an operational increase of \$100,000 in last year's budget.

Public Safety:

- Absorbed another increase in Housing Adult Inmates out of Franklin County of \$415,000.
- Additional resources for Fire/Rescue/Public Safety support are budgeted in the form of additional personnel funded from EMS billing revenue. This will allow an additional ambulance to be staffed 24/7 in the County.

Public Works:

- Continues significant landfill monitoring and engineering expenditures.
- Absorbed a 30% increase in electric costs for the school system and local government.

Health and Welfare:

- 10% increase in social service programs primarily in the area of special needs for children in foster care and for elderly and disabled care. Total dollar increase for this area is \$984,812 and is primarily offset by increased State revenues.

Parks, Recreation and Cultural:

- Additional Parks and Recreation costs for the opening of Smith Mountain Lake Community Park, five additional youth athletic fields at Waid Park and two new canoe access points.

Community Development:

- Continued funding of the Water Quality Monitoring Program on a share basis with two surrounding counties.

Capital Projects:

- Funds \$312,120 for Disaster Recovery Protection of Mission Critical Information as well as other Technology Infrastructure improvements.
- Funds \$1.7 million for various Parks & Recreation Facilities including \$700,000 for the Pigg River Whitewater Park/Recreation Center, \$160,000 for improvements at the Franklin County Recreation Park and \$350,000 for beach, parking and restroom related development at Smith Mountain Lake Community Park.
- Continues Significant Landfill Monitoring and Groundwater Corrective Action Expenditures.
- Includes \$745,250 for Public Safety and Law Enforcement Apparatus, Vehicles and Improvements.
- Provides Architect/Engineering funds for a future branch library – location to be determined.

Debt Service:

- \$248,627 increase in debt service expenditures to fund first year payments on the County Government complex and public safety center in the Westlake area.

Utilities:

- Provides continued debt service for utility expansion projects.

Schools:

- Operational Increase of \$1,900,000. Total School Operational Support of \$27.7 million or 41% of General Fund Expenditures. Operational and Capital Total Support of \$29.1 million or 43% of General Fund Expenditures.
- Increases School Capital funding to the \$1,100,000 level. This amount includes \$351,030 in debt service reduction from prior years that will be rededicated to debt service upon the opening of Windy Gap Elementary School, most likely in the 2009-2010 fiscal year. Also included in the County Capital Fund is the School Debt Service reduction amount of \$248,876 which is being set aside as additional capital for Windy Gap Elementary when that school opens.



Franklin County
A Natural Setting for Opportunity

**County of Franklin, Virginia
Table of Departments and Funds**

| <u>Department</u> | <u>Fund</u> | | | | | <u>Component Unit (Schools)</u> |
|---------------------------------------|-------------------------|-------------------------------------|--------------------------------------|----------------------------------|-------------------------|---|
| | <u>General Fund</u> | <u>Special Revenue Fund</u> | <u>Capital Projects Fund</u> | <u>Debt Service Fund</u> | <u>Utility Fund</u> | |
| Board of Supervisors | ✓ | | | | | |
| County Administrator | ✓ | | | | | |
| Commissioner of Revenue | ✓ | | | | | |
| Treasurer | ✓ | | | | | |
| Finance | ✓ | | | | | |
| Information Technology | ✓ | | | | | |
| Registrar | ✓ | | | | | |
| Circuit Court | ✓ | | | | | |
| General District Court | ✓ | | | | | |
| Magistrate | ✓ | | | | | |
| Juvenile and Domestic Relations Court | ✓ | | | | | |
| Clerk of the Circuit Court | ✓ | | | | | |
| J and D Court Services | ✓ | | | | | |
| Commonwealth's Attorney | ✓ | | | | | |
| Sheriff | ✓ | | | | | |
| Building Inspections | ✓ | | | | | |
| Public Safety | ✓ | | | | | |
| Solid Waste and Recycling | ✓ | | | | | |
| General Properties | ✓ | | | | | |
| Health Department | ✓ | | | | | |
| Social Services | ✓ | | | | | |
| CSA - Youth Services | ✓ | | | | | |
| Family Resource Center | ✓ | | | | | |
| Aging Services | ✓ | | | | | |
| Community Colleges and Boards | ✓ | | | | | |
| Parks and Recreation | ✓ | | | | | |
| Library Administration | ✓ | | | | | |
| Planning Agencies | ✓ | | | | | |
| Planning and Community Development | ✓ | | | | | |
| Economic Development | ✓ | | | | | |
| Work Force Development Consortium | ✓ | | | | | |
| Tourism Development | ✓ | | | | | |
| GIS and Mapping | ✓ | | | | | |
| Public Works | ✓ | | | | | |
| Virginia Cooperative Extension | ✓ | | | | | |
| Nondepartmental | ✓ | | | | | |
| Debt Service | | | | ✓ | | |
| E911 | | ✓ | | | | |
| Law Library | | ✓ | | | | |
| Capital Projects | | | ✓ | | | |
| Utilities | | | | | ✓ | |
| School Operating Fund | | | | | | ✓ |



GENERAL FUND



Public Safety - Volunteer Fire Department

| | | | |
|-----------------------------|----|--------------------------------|----|
| General Fund Revenues | 47 | Public Safety | 64 |
| General Fund Expenditures | 49 | Solid Waste and Recycling | 65 |
| General Fund Pie Charts | 50 | General Properties | 66 |
| Board of Supervisors | 51 | Social Services | 67 |
| County Administrator | 52 | C.S.A. Office | 68 |
| Commissioner of the Revenue | 53 | Family Resource Center | 69 |
| Treasurer | 54 | Aging Services | 70 |
| Finance | 55 | Parks and Recreation | 71 |
| Information Technology | 56 | Library | 72 |
| Registrar | 58 | Planning & Cmty Development | 73 |
| Clerk of the Circuit Court | 59 | Economic Development | 74 |
| Other Courts | 60 | Workforce Develop Consortium | 75 |
| Commonwealth's Attorney | 61 | Virginia Cooperative Extension | 76 |
| Sheriff | 62 | Transfers to Other Funds | 77 |
| Building Inspections | 63 | | |

**Franklin County
General Fund Revenue Summary**

| | Actual 2005-2006 | Adopted Budget 06-07 | Projected Actual 06-07 | Adopted Budget 07-08 | 07 Adopted to 08 Proposed Increase (Decrease) | Adopted to Proposed Proposed Percent Incr/Decr | Proposed to Projected Percent Incr/Decr |
|---|---------------------|----------------------------|------------------------------|----------------------------|--|---|--|
| General Property Taxes: | | | | | | | |
| Real Estate | 24,211,891 | 24,650,000 | 25,652,402 | 26,176,527 | 1,526,527 | 6% | 2% |
| Public Service Corp | 617,973 | 619,405 | 551,999 | 552,000 | (67,405) | -11% | 0% |
| Personal Property | 4,547,503 | 4,939,826 | 5,033,442 | 5,347,751 | 407,925 | 8% | 6% |
| Machinery and Tools | 361,603 | 364,494 | 364,015 | 377,500 | 13,006 | 4% | 4% |
| Merchants Capital | 663,063 | 656,409 | 683,322 | 756,640 | 100,231 | 15% | 11% |
| Penalties and Interest | 401,695 | 349,756 | 398,764 | 375,000 | 25,244 | 7% | -6% |
| General Property Taxes | 30,803,728 | 31,579,890 | 32,683,944 | 33,585,418 | 2,005,528 | 6% | 3% |
| Other Local Taxes: | | | | | | | |
| Sales Tax | 4,098,192 | 4,093,357 | 4,306,878 | 4,479,153 | 385,796 | 9% | 4% |
| Communications Tax | | | 766,660 | 2,444,580 | 2,444,580 | | |
| (New Tax beginning 1/1/07 - Replaces Telephone Consumer Utility, E911, Utility License, Cable TV Franchise Taxes) | | | | | | | |
| Consumer Utility Taxes | 2,276,623 | 2,284,570 | 1,601,708 | 950,000 | (1,334,570) | -58% | -41% |
| County Business License | 4,261 | 3,000 | 3,500 | 3,500 | 500 | 17% | 0% |
| Utility License Tax | 201,358 | 200,000 | 152,589 | 152,589 | (47,411) | -24% | 0% |
| Motor Vehicle Decals | 1,264,994 | 1,289,381 | 1,290,000 | 1,315,800 | 26,419 | 2% | 2% |
| Bank Stock Taxes | 144,163 | 100,000 | 145,000 | 145,000 | 45,000 | 45% | 0% |
| Tax on Deeds | 1,018,224 | 780,000 | 884,117 | 840,000 | 60,000 | 8% | -5% |
| Hotel/Motel Trans Occ Tax 2% | 44,520 | 45,000 | 45,161 | 45,000 | 0 | 0% | 0% |
| Hotel/Motel Trans Occ Tax 3% | 66,177 | 67,000 | 66,255 | 67,000 | 0 | 0% | 1% |
| Meals Tax | 765,044 | 797,133 | 777,536 | 778,000 | (19,133) | -2% | 0% |
| Cable TV Franchise Fee | 217,759 | 210,584 | 107,370 | 0 | (210,584) | -100% | -100% |
| Other Local Taxes | 10,101,315 | 9,870,025 | 10,146,774 | 11,220,622 | 1,350,597 | 14% | 11% |
| Permits and Licenses/Fees | 764,736 | 735,271 | 648,950 | 672,700 | (62,571) | -9% | 4% |
| Court Fines and Costs | 18,117 | 22,225 | 16,120 | 16,000 | (6,225) | -28% | -1% |
| Revenue from the Use of Money and Property | | | | | | | |
| Interest on Bank Deposits | 859,735 | 700,000 | 1,442,543 | 1,400,000 | 700,000 | 100% | -3% |
| Rent, Miscellaneous | 603,764 | 255,000 | 514,070 | 342,000 | 87,000 | 34% | -33% |
| | 1,463,499 | 955,000 | 1,956,613 | 1,742,000 | 787,000 | 82% | -11% |
| Charges for Services: | | | | | | | |
| Clerk of Court Fees | 348,666 | 146,285 | 241,640 | 225,000 | 78,715 | 54% | -7% |
| Commonwealth Attorney Fees | 3,152 | 2,500 | 3,380 | 3,000 | 500 | 20% | -11% |
| Off Duty Pay-Sheriff Deputies | 20,178 | 25,000 | 19,944 | 20,000 | (5,000) | -20% | 0% |
| Care of Prisoners | 12,280 | 10,000 | 8,912 | 9,000 | (1,000) | -10% | 1% |
| Animal Control Fees | 5,236 | 3,000 | 4,842 | 4,000 | 1,000 | 33% | -17% |
| Landfill Fees | 933,717 | 875,000 | 977,145 | 950,000 | 75,000 | 9% | -3% |
| Family Resource Ctr Donations | 32,520 | 30,000 | 30,000 | 15,000 | (15,000) | -50% | -50% |
| Aging Services Local Revenue | 19,006 | 18,074 | 19,000 | 21,641 | 3,567 | 100% | 14% |
| Recreation Fees | 46,382 | 30,000 | 36,149 | 32,000 | 2,000 | 7% | -11% |
| EMS Billing Revenue | 383,288 | 300,000 | 710,018 | 800,000 | 500,000 | 167% | 13% |

| | Actual 2005-2006 | Adopted Budget 06-07 | Projected Actual 06-07 | Adopted Budget 07-08 | 07 Adopted to 08 Proposed Increase (Decrease) | Adopted to Proposed Proposed Percent Incr/Decr | Proposed to Project Percent Incr/Decr |
|---|---------------------|----------------------------|------------------------------|----------------------------|--|---|--|
| Library Fines and Fees | 30,399 | 22,220 | 24,344 | 23,000 | 780 | 4% | -6% |
| Sale of Maps and Code | 39,785 | 25,000 | 42,006 | 30,000 | 5,000 | 20% | -29% |
| Total Charges for Services | 1,874,609 | 1,487,079 | 2,117,380 | 2,132,641 | 645,562 | 43% | 1% |
| Recovered Costs | 599,063 | 328,458 | 365,446 | 370,000 | 41,542 | 13% | 1% |
| Commonwealth of Virginia Revenues: | | | | | | | |
| A.B.C. Profits | 25,170 | 25,170 | 25,234 | 25,234 | 64 | 0% | 0% |
| Wine Taxes | 26,383 | 26,383 | 26,383 | 26,383 | 0 | 0% | 0% |
| Motor Vehicle Carriers Tax | 29,852 | 29,852 | 31,400 | 31,400 | 1,548 | 5% | 0% |
| Mobile Home Titling Tax | 121,362 | 94,000 | 146,082 | 125,000 | 31,000 | 33% | -14% |
| Motor Vehicle Rental Tax | 36,046 | 21,000 | 19,374 | 19,375 | (1,625) | -8% | 0% |
| Shared Expenses Comm Atty | 386,409 | 380,360 | 439,354 | 430,000 | 49,640 | 13% | -2% |
| Shared Expenses Sheriff | 2,786,340 | 2,720,418 | 2,983,694 | 3,015,717 | 295,299 | 11% | 1% |
| Shared Expenses Comm of Rev | 168,771 | 165,510 | 160,197 | 186,149 | 20,639 | 12% | 16% |
| Shared Expenses Treasurer | 162,001 | 158,524 | 159,216 | 163,164 | 4,640 | 3% | 2% |
| Shared Expenses Medical Exam | 1,290 | 600 | 120 | 300 | (300) | -50% | 150% |
| Shared Expenses Registrar | 54,109 | 42,000 | 54,000 | 54,000 | 12,000 | 29% | 0% |
| Shared Expenses Clerk of Court | 285,538 | 281,694 | 324,712 | 324,700 | 43,006 | 15% | 0% |
| Shared Expenses Jail Costs | 189,415 | 226,394 | 73,158 | 237,645 | 11,251 | 5% | 225% |
| Public Assistance Grants | 3,566,023 | 3,730,579 | 3,934,364 | 4,048,065 | 317,486 | 9% | 3% |
| VJCCA Grant | 29,811 | 29,811 | 29,811 | 29,811 | 0 | 0% | 0% |
| Family Resources Grants | 175,912 | 201,703 | 185,007 | 185,000 | (16,703) | -8% | 0% |
| Comprehensive Services Grant | 1,770,332 | 2,230,250 | 2,222,210 | 2,588,750 | 358,500 | 16% | 16% |
| Selective Enforcement Grant | 19,104 | 20,000 | 19,848 | 20,000 | 0 | 0% | 1% |
| Workforce Development Grants | 61,500 | 63,000 | 63,000 | 63,000 | 0 | 0% | 0% |
| Other State Grants | 724,600 | | | | | | |
| Personal Property Tax Relief | 2,703,765 | 2,626,618 | 2,626,618 | 2,626,618 | 0 | 0% | 0% |
| Library Grants | 111,097 | 111,097 | 133,569 | 133,570 | 22,473 | 20% | 0% |
| Recordation Taxes - State | 207,960 | 210,000 | 203,840 | 204,000 | (6,000) | -3% | 0% |
| Aging Services Revenue | 10,223 | 171,045 | 171,045 | 81,935 | (89,110) | -52% | -52% |
| Grantor Tax on Deeds | 250,018 | 420,000 | 193,569 | 200,000 | (220,000) | -52% | 3% |
| Total Commonwealth Revenue | 13,903,031 | 13,986,008 | 14,225,804 | 14,819,816 | 833,808 | 6% | 4% |
| Federal Revenues: | | | | | | | |
| Park Land-Pymt in Lieu of Tax | 0 | 9,883 | 15,258 | 15,258 | 5,375 | 54% | 0% |
| Indoor Plumbing Rehab Grant | 37,603 | 150,000 | 100,117 | 150,000 | 0 | 0% | 50% |
| Aging Services Federal Grants | 183,468 | | 188,483 | 68,562 | 68,562 | 100% | -64% |
| Family Resources Grants | 23,510 | | 16,696 | 18,000 | 18,000 | 100% | 8% |
| Drug Enhancement Grant | 12,083 | 15,144 | 15,144 | 0 | (15,144) | -100% | -100% |
| Total Federal Revenue | 256,664 | 175,027 | 335,698 | 251,820 | 76,793 | 44% | -25% |
| Fund Balance | | 1,290,000 | 1,290,000 | 2,660,000 | 1,370,000 | 100% | 100% |
| Total General Fund Revenues | 59,784,762 | 60,428,983 | 63,786,729 | 67,471,017 | 7,042,034 | 12% | 6% |

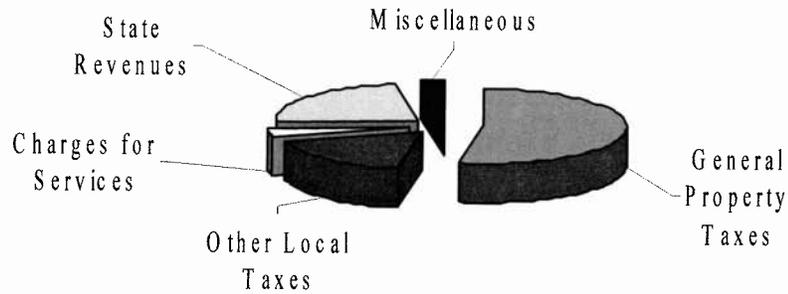
Franklin County
Summary of General Fund Expenditures By Department

| | FY 06 | FY07 | FY08 |
|--|----------------------|----------------------|----------------------|
| | <u>Actual</u> | <u>Budget</u> | <u>Adopted</u> |
| General Government Administration | | | |
| Board of Supervisors | \$ 357,546 | \$ 338,375 | \$ 356,217 |
| County Administrator | 329,316 | 354,340 | 350,764 |
| Commissioner of Revenue | 443,356 | 580,247 | 553,536 |
| General Reassessment | 3,297 | 150,000 | 200,000 |
| Treasurer | 399,933 | 438,085 | 452,436 |
| Finance | 539,507 | 837,571 | 1,355,985 |
| Information Services | 591,433 | 650,711 | 744,798 |
| Registrar | 156,288 | 180,852 | 219,423 |
| | <u>2,820,676</u> | <u>3,530,181</u> | <u>4,233,159</u> |
| Judicial Administration | | | |
| Circuit Court | 99,914 | 88,688 | 89,318 |
| General District Court | 15,081 | 11,243 | 11,243 |
| Magistrate | 215 | 2,975 | 2,975 |
| Juvenile and Domestic Relations Court | 467,722 | 468,462 | 419,112 |
| Clerk of the Circuit Court | 512,316 | 545,040 | 609,961 |
| Sheriff - Courts | 458,703 | 532,710 | 458,486 |
| J and D Court Services | 46,233 | 48,926 | 57,823 |
| Commonwealth's Attorney | 486,676 | 560,252 | 589,215 |
| | <u>2,086,860</u> | <u>2,258,296</u> | <u>2,238,133</u> |
| Public Safety | | | |
| Sheriff | 4,998,548 | 5,051,215 | 5,755,952 |
| Building Inspections | 330,145 | 410,602 | 426,107 |
| Public Safety | 2,128,129 | 2,092,564 | 2,862,043 |
| | <u>7,456,822</u> | <u>7,554,381</u> | <u>9,044,102</u> |
| Public Works | | | |
| Solid Waste and Recycling | 1,383,754 | 1,191,103 | 1,254,202 |
| General Properties | 598,904 | 636,269 | 828,484 |
| | <u>1,982,658</u> | <u>1,827,372</u> | <u>2,082,686</u> |
| Health and Welfare | | | |
| Health Department | 296,936 | 309,852 | 329,852 |
| Social Services | 4,361,733 | 4,447,166 | 4,884,749 |
| CSA - Youth Services | 3,043,156 | 3,340,476 | 3,838,249 |
| Family Resource Center | 257,682 | 254,545 | 249,362 |
| Aging Services | 266,371 | 268,015 | 270,301 |
| Community Colleges and Boards | 122,236 | 123,560 | 155,913 |
| | <u>8,348,114</u> | <u>8,743,614</u> | <u>9,728,426</u> |
| Parks, Recreation and Cultural | | | |
| Parks and Recreation | 636,196 | 776,113 | 867,674 |
| Library Administration | 563,594 | 600,010 | 625,241 |
| | <u>1,199,790</u> | <u>1,376,123</u> | <u>1,492,915</u> |
| Community Development | | | |
| Planning Agencies | 671,850 | 667,695 | 677,533 |
| Planning and Community Development | 415,553 | 602,773 | 749,561 |
| Economic Development | 385,567 | 502,614 | 519,985 |
| Work Force Development Consortium | 111,508 | 174,331 | 195,383 |
| Tourism Development | 60,534 | 67,000 | 67,000 |
| GIS and Mapping | 105,103 | 131,286 | 179,163 |
| Public Works | 221,279 | 343,521 | 327,492 |
| Virginia Cooperative Extension | 72,932 | 94,484 | 96,045 |
| | <u>2,044,326</u> | <u>2,583,704</u> | <u>2,812,162</u> |
| Nondepartmental | | | |
| Nondepartmental | 50,563 | 455,300 | 455,300 |
| | <u>50,563</u> | <u>455,300</u> | <u>455,300</u> |
| Transfers Between Funds | 31,762,457 | 32,100,012 | 35,384,134 |
| Total General Fund Expenditures | <u>\$ 57,752,266</u> | <u>\$ 60,428,983</u> | <u>\$ 67,471,017</u> |

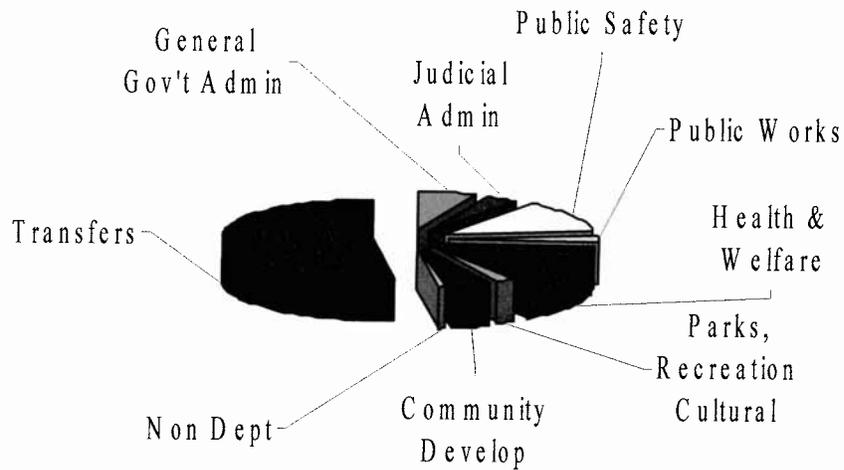


Franklin County, Virginia

General Fund Adopted Revenues FY 07-08



General Fund Adopted Expenditures FY 07-08





Board of Supervisors

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 residents and applicable state and federal laws.

Major Issues

Short Term Issues

- Capital Needs.
- Growing Population.
- Job Creation and Workforce Development

Long Term Issues

- Upgrading Technology Infrastructure.
- Water and Sewer Needs.
- Economic Development.
- School Funding
- Implementation of Strategic Plan

Goals and Objectives

- To promote economic development in Franklin County that creates jobs with a reasonable return on taxpayer investment.
- To maintain and enhance the quality of life of Franklin County residents.
- To increase the current levels of public safety.
- To insure that County capital resources are administered efficiently.
- Develop land use policies that meet the needs of the community.

Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|----------------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 99,647 | \$ 102,125 | \$ 98,967 | -3% |
| Operating | 255,262 | 234,250 | 255,250 | 9% |
| Capital | 2,637 | 2,000 | 2,000 | 0% |
| Transfers | | | | |
| Total | \$ 357,546 | \$ 338,375 | \$ 356,217 | 5% |
| Number of Positions | 7 | 7 | 7 | 0 |

Funding/Service Level Changes

Approximately \$21,000 has been added to operational expenditures for professional services related to license renewal at Smith Mountain Lake by Appalachian Power Co.

County Administrator

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.

Major Issues

Short Term Issues

- Providing services to County citizens will become harder in the face of limited local resources.
- Several plant closings have resulted in the need to aggressively seek new business and encourage existing industry growth.

Long Term Issues

- Alternative forms of local revenue sources will need to be pursued as the County grows.
- Continuing to develop future economic development sites and encouragement of industrial/business growth in the County.
- Providing leadership throughout the organization to encourage accountability and decision making at the lowest levels.

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 citizen satisfaction 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 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 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|----------------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 294,638 | \$ 312,730 | \$ 307,094 | -2% |
| Operating | 34,249 | 40,610 | 42,670 | 5% |
| Capital | 429 | 1,000 | 1,000 | 0% |
| Total | \$ 329,316 | \$ 354,340 | \$ 350,764 | -1% |
| Number of Positions | 3 | 3 | 3 | 0 |

Funding/Service Level Changes

None.

Commissioner of the Revenue

The Commissioner of the Revenue processes personal property, machinery and tools, furniture and fixtures, merchant's capital, state income tax returns and state estimated tax. This office also administers the personal property tax relief program as well as meals tax, transient occupancy tax, tax relief and land use programs. This office handles all real estate transactions including assessment, building permits, construction and ownership records and proration on new construction. Assigns Cadestrial map numbers. Assesses SCC and Railroad Properties. Issues County license and accesses Bank Franchise Accounts. Business and meals tax accounts are audited and citizens are provided assistance on a daily basis.

Major Issues

Short Term Issues

- Need to have employees attend more training.
- Updates to computer programs and equipment.
- Lack of adequate office space.
- Security of stored confidential records.

Long Term Issues

- Imaging and document storage.
- Disaster Recovery Plan.
- Assessment Software System replacement or upgrade.
- Renumbering of Tax Parcels.

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.

Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|----------------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 380,852 | \$ 483,523 | \$ 456,812 | -6% |
| Operating | 65,801 | 246,724 | 296,724 | 20% |
| Capital | | | | 0% |
| Transfers | | | | |
| Total | \$ 446,653 | \$ 730,247 | \$ 753,536 | 3% |
| Number of Positions | 9 | 9 | 10 | 1 |

Funding/Service Level Changes

A new assessor position was approved for the office in FY08 for a half year as well as additional funds for the reassessment of all County Property.

Treasurer

The Treasurer's office is responsible for selling county decals and dog tags, collecting real estate, personal property, state income, estimated income, transient occupancy, meals tax and also processing revenues collected by other County departments. Other responsibilities of this office include balancing bank statements for all county and school accounts, and collecting delinquent taxes, tax letters and judgments.

Major Issues

Short Term Issues

- Increasing workload due to a growing population.
- Collecting taxes from people who relocate.
- Technology update for office.

Long Term Issues

- Increased training for employees.
- Total computerization of bookkeeping system.

Goals and Objectives

- Redesign office space to function more efficiently.
- Implement new computer programs.
- Train staff on new computer programs.
- Update information on computer system.
- Implementation of integrated financial accounting system.

Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|----------------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 325,239 | \$ 356,777 | \$ 368,478 | 3% |
| Operating | 74,626 | 80,008 | 82,658 | 3% |
| Capital | 68 | 1,300 | 1,300 | 0% |
| Transfers | | | | |
| Total | \$ <u>399,933</u> | \$ <u>438,085</u> | \$ <u>452,436</u> | <u>3%</u> |
| Number of Positions | 7 | 7 | 7 | 0 |

Funding/Service Level Changes

Proposed Personnel expenditures reflect raises approved by the Compensation Board last year.

Finance

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 and the annual capital improvement plan.

Major Issues

Short Term Issues

- New accounting pronouncements.
- County capital construction will need to be planned and financed

Long Term Issues

- Current trends in e-commerce will need to be evaluated.

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.
- To maintain accountability for all County fixed assets.
- 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 Procurement Code.
- Effectively administer the annual budget process and the annual capital improvement plan.

Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|----------------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 191,141 | \$ 300,658 | \$ 279,908 | -7% |
| Operating | 347,366 | 531,913 | 1,074,077 | 102% |
| Capital | 1,000 | 5,000 | 2,000 | -60% |
| Transfers | | | | |
| Total | \$ <u>539,507</u> | \$ <u>837,571</u> | \$ <u>1,355,985</u> | <u>62%</u> |
| Number of Positions | 3 | 5 | 5 | 0 |

Funding/Service Level Changes

\$500,000 is included as a compensation pool to address the recently completed salary survey.

Information Technology

Information Technology is responsible for the County's computer and telephone systems and all related equipment. The department provides overall technology services and operations including system analysis/programming to meet the application needs of County agencies. Computer and telephone systems are in operation 24-hours a day, 365 days a year. Department staff responds to problems causing disruption of service after normal working hours.

Major Issues

Short Term Issues

- Implement several monitoring and protection systems for County network.
- Disaster prevention in terms of data redundancy, imaging servers, etc
- Implement new Septic application for Planning.
- Purchase commercial solution for Building and Planning departments.

Long Term Issues

- Disaster Recovery Planning and Business Continuity.
- Implement Voice-over-IP solution for County Administration including remote offices
- Fiber connectivity between County Administration (new center location), Courthouse complex and new Workforce Development center
- Network protection, reliability and performance improvements.

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.
- Development of eGovernment services.

Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|--------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 381,466 | \$ 461,111 | \$ 534,636 | 16% |
| Operating | 171,838 | 158,880 | 158,212 | 0% |
| Capital | 38,129 | 32,000 | 51,950 | 62% |
| Transfers | | | | |
| Total | \$ 591,433 | \$ 651,991 | \$ 744,798 | 14% |

| | | | | |
|----------------------------|----------|----------|-----------|----------|
| Number of Positions | 7 | 9 | 10 | 1 |
|----------------------------|----------|----------|-----------|----------|

Funding/Service Level Changes:

The primary increase in capital is caused by the additional software licenses that need to be purchased to keep us compliant based on usage. We need 24 new MS Office licenses – primarily due to additional staff added this year and these licenses were not budgeted by anyone. We also need to upgrade our database (MS SQL Server) licensing to be processor based as we have moved to web-based applications. Finally, we need to expand the licensing of our backup software to include the additional servers that have been added over the past few years. There is also a 31% increase in maintenance contract costs due to the additional hardware added this past year.

A new PC Technician was approved in the FY 07-08 budget.

Performance Measures:

| Type | Average Response Time (In Days) | | | |
|--------------|---------------------------------|----------|----------|----------|
| | FY 03-04 | FY 04-05 | FY 05-06 | FY 06-07 |
| Hardware | 11.4 | 9.3 | 4.5 | 3.0 |
| Telephone | 5.6 | 10.5 | 17 | 7.0 |
| Operations | 1.3 | 1.7 | 4.75 | <1.0 |
| Applications | 14.08 | 7.08 | 12 | 4.0 |
| Web | 29 | 10 | 6 | 5 |



Franklin County

Providing Services for Opportunity

Registrar

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 candidacy filings.

Major Issues

Short Term Issues

- Recruiting and maintaining election officials.
- Increasing workload due to legislative requirements.
- Voter outreach.

Long Term Issues

- Recruiting election officials for "Short term" help during heavy absentee voting elections. Legislative issues may require additional part time employees for no excuse voting or centralized voting precincts and electronic pollbooks at each precinct.

Goals and Objectives

- To make registering to vote a quick and simple process for all citizens of Franklin County.
- To maintain up-to-date records for all registered voters.
- Train election officials to conduct elections in their precinct.
- Administer absentee ballot process.
- Provide additional training opportunities for staff.
- Perform duties as instructed by the State Board of Elections and Electoral Board.
- Voter Education.

Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|----------------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 127,551 | \$ 135,527 | \$ 154,148 | 14% |
| Operating | 26,560 | 41,325 | 54,675 | 32% |
| Capital | 2,177 | 4,000 | 10,600 | 165% |
| Transfers | | | | |
| Total | \$ 156,288 | \$ 180,852 | \$ 219,423 | 21% |
| Number of Positions | 2 | 2 | 2 | 0 |

Funding/Service Level Changes

Additional operating funds are included for the maintenance on the new voting machines.

Performance Measures:

| | Registered Voters | | | |
|--|--------------------------|-----------------|-----------------|-----------------|
| | FY 03-04 | FY 04-05 | FY 05-06 | FY 06-07 |
| | 28,020 | 29,769 | 30,170 | 31,083 |

Clerk of the Circuit Court

The Clerk of the Circuit Court processes all criminal and civil cases coming before the Circuit Court, assists judges in their judicial functions and maintains County records.

Major Issues

Short Term Issues

- Microfilming of records.
- Staffing requirements.

Long Term Issues

- None identified.

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.

Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|----------------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 442,279 | \$ 464,413 | \$ 529,334 | 14% |
| Operating | 52,092 | 79,127 | 79,127 | 0% |
| Capital | 17,945 | 1,500 | 1,500 | 0% |
| Transfers | | | | |
| Total | \$ 512,316 | \$ 545,040 | \$ 609,961 | 12% |
| Number of Positions | 10 | 10 | 11 | 1 |

Funding/Service Level Changes

A new Deputy Clerk position was approved for ½ year as part of the FY 2007-2008 adopted budget.

Other Courts

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.

Major Issues

Short Term Issues

- Caseload increases.
- Lack of sufficient professional staff to meet all required service demands.
- Additional record keeping and data recording demands.
- Demands for staff to participate in community agency collaborations
- Inadequate parking for the Courthouse complex.

Long Term Issues

- Additional office space.
- Completed renovations of third floor of Courthouse to include a second courtroom, etc.
- Continued State funding for professional staff.

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 VJCCA 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 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|--------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 98,633 | \$ 112,575 | \$ 116,622 | 3.6% |
| Operating | 509,489 | 503,969 | 455,391 | -9.6% |
| Capital | 21,043 | 3,750 | 8,458 | 100% |
| Transfers | | | | |
| Total | \$ <u>629,165</u> | \$ <u>620,294</u> | \$ <u>580,471</u> | <u>-6.4%</u> |

Funding/Service Level Changes

The operational decrease is the result of less juveniles being housed in the regional detention center.

Commonwealth's Attorney

The Commonwealth Attorney's office is responsible for the prosecution of all criminal offenses within the jurisdiction of Franklin County.

Major Issues

Short Term Issues

- Workload increases.

Long Term Issues

- None identified.

Goals and Objectives

- To provide the most effective prosecution of criminal cases.
- To 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.

Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|----------------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 459,281 | \$ 541,242 | \$ 569,069 | 5% |
| Operating | 23,129 | 17,010 | 18,146 | 7% |
| Capital | 4,266 | 2,000 | 2,000 | 0% |
| Transfers | | | | |
| Total | \$ <u>486,676</u> | \$ <u>560,252</u> | \$ <u>589,215</u> | <u>5%</u> |
| Number of Positions | 7 | 7 | 7 | 0 |

Funding/Service Level Changes

Sheriff

The sheriff's office is responsible for County law enforcement, service of civil process, jail operations and courtroom security.

Major Issues

Short Term Issues

- Competitiveness of sheriff's office salaries with surrounding jurisdictions.
- Consideration of administrative salary increases for employees with specialized training.
- Cost of out of County housing for inmates.

Long Term Issues

- Local jail expansion.
- Regional Jail opportunities

Goals and Objectives

- Continue to apply for state and federal grants as well as matching funds to support programs such as domestic violence advocacy, selective enforcement and DARE.

Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|--------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 3,874,762 | \$ 4,084,357 | \$ 4,224,920 | 3% |
| Operating | 1,524,535 | 1,438,568 | 1,928,518 | 34% |
| Capital | 57,954 | 61,000 | 61,000 | 0% |
| Transfers | | | | |
| Total | \$ <u>5,457,251</u> | \$ <u>5,583,925</u> | \$ <u>6,214,438</u> | <u>11%</u> |

Funding/Service Level Changes

Due to increasing local jail populations, the County must now house more inmates in out of county facilities. This increase is projected at \$415,000 in the proposed FY 2008 budget.

Performance Measures:

| Calls For Service | | |
|-------------------|----------|---------------|
| FY 03-04 | FY 04-05 | FY 05-06 |
| 15,000 | 15,707 | Approx 16,000 |

Building Inspections

The Building Inspection Office is responsible for ensuring public health, safety and welfare associated with the design, construction, use of buildings and structures. The department inspects construction for compliance with the Virginia Uniform Statewide Building Code.

Major Issues

Short Term Issues

- Training opportunities for staff.
- To apply and enforce applicable Virginia Uniform Statewide Building Code.

Long Term Issues

- Maintain service levels within the department to ensure the health, safety and welfare of the residents of Franklin County.

Goals and Objectives

- To provide inspectors and staff with additional training opportunities.
- To increase the consistency and accuracy of inspection results.
- To present an efficient workplace centered on providing quick and accurate service to the public.

Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|----------------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 290,923 | \$ 364,152 | \$ 373,432 | 3% |
| Operating | 38,771 | 42,450 | 49,225 | 16% |
| Capital | 451 | 4,000 | 3,450 | -14% |
| Transfers | | | | |
| Total | \$ 330,145 | \$ 410,602 | \$ 426,107 | 4% |
| Number of Positions | 7 | 8 | 8 | 0 |

Funding/Service Level Changes

Performance Measures:

| | <u>FY 03-04</u> | <u>FY 04-05</u> | <u>FY 05-06</u> | <u>FY 06-07</u> |
|-------------------------|-----------------|-----------------|-----------------|-----------------|
| Building Permits Issued | 1,656 | 1,569 | 1,552 | 1,358 |
| Total Value of Permits | 142,222,261 | 186,932,216 | 213,523,771 | 153,694,094 |

Public Safety

The Public Safety Department is the parent agency charged with the provision of all aspects of EMS, Rescue, Fire Suppression, Fire Prevention, Fire Investigations, Safety Inspections, Emergency Management, Hazardous Material Issues, Solid Waste Issues, Animal Control, E 9-1-1, Structure Addressing and Communications Center Operations. Tasks related to these divisions are delegated through the various divisions of the department and all volunteer rescue and fire agencies in the County.

Major Issues

Short Term Issues

- Reduction in the response time to emergency situations involving life safety and property protection.
- Increasing the training certifications of volunteer EMS/Fire personnel to a level expected and required by the community.
- Maintaining the integrity of the EMS/Fire system while researching methods and techniques to reduce operational expenses.

Long Term Issues

- Increasing the number of Career EMS/Fire Field Staff to meet the shrinking volunteer manpower resources and increasing service requests.
- Maintenance of building and ground facilities for volunteer stations.
- Obtaining specialized fleet equipment for the provision of services in special needs areas.
- Developing programs to provide improved training opportunities for volunteer and career personnel.

Goals and Objectives

- Continue refining integration of Career Staff with Volunteer personnel;
- Continue to develop BLS, ALS and fire training programs for volunteers;
- Research 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;
- Complete update of County Emergency Operations Plan;
- Develop a program to determine parameters for the replacement of rolling stock;
- Solicit special funding for EMS and Fire projects from various sources;

Appropriations

| Description | Actual FY 2006 | Budget FY 2007 | Adopted FY 2008 | Change 2007 to 2008 |
|-------------|-------------------|-------------------|--------------------|------------------------|
| Personnel | \$ 843,013 | \$ 1,044,065 | \$ 1,273,891 | 22% |
| Operating | 1,081,659 | 978,736 | 1,331,602 | 36% |
| Capital | 203,457 | 69,763 | 135,550 | 100% |
| Transfers | | | 121,000 | 100% |
| Total | \$ 2,128,129 | \$ 2,092,564 | \$ 2,862,043 | 37% |

Funding/Service Level Changes

Five additional paramedics to provide additional night ALS support have been included in the FY 2008 budget. Additional operating expenditures include increased support for the County's Fire and Rescue Agencies. Capital costs include a replacement ambulance funded from EMS billing revenues. The transfer is to the County's debt service fund to pay for principal and interest on the Public Safety Center located in the Westlake area.

Performance Measures:

| | 2004 | 2005 | 2006 |
|------------------------|---------------|-------|-------|
| Fire Investigations | 81 | 118 | 149 |
| EMS Calls for Service | Not Available | 3,509 | 4,057 |
| Fire Calls for Service | Not Available | 1,074 | 1,298 |

Solid Waste and Recycling

The Franklin County Landfill collects all the solid waste from the public. There is an intensive cleanup effort to keep the County litter free, especially at green box sites and along major roads. We have 67 sites and 257 green boxes in the County. The landfill takes all the public, commercial and industrial solid waste, compacts it, and landfills it on a daily basis. The Department of Environmental Quality regulates the landfill.

Major Issues

Short Term Issues

- Maintain working face improvements by slope seeding.
- Maintain all interior roads.
- Find a collection site for two discontinued locations.

Long Term Issues

- Construction of a new landfill and the closing of the existing landfill.
- Provide closure care for 30 years.
- Scheduling of equipment replacement as budgetary funding allows.

Goals and Objectives

- Additional convenience boxes at the Landfill.
- Provide training to Landfill staff.
- Staff training on computer skills.
- Educate the public about the use of the green boxes.

Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|----------------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 572,591 | \$ 598,247 | \$ 715,708 | 20% |
| Operating | 546,991 | 544,356 | 488,994 | -10% |
| Capital | 264,172 | 48,500 | 49,500 | 2% |
| Transfers | | | | |
| Total | \$ <u>1,383,754</u> | \$ <u>1,191,103</u> | \$ <u>1,254,202</u> | <u>5%</u> |
| Number of Positions | 14 | 15 | 16 | 1 |

Funding/Service Level Changes

Personnel expenditures have increased and operating expenditures decreased as the County has shifted from utilizing an outside contractor for the rolloff program to performing that function with our own staff and equipment.

Performance Measures:

| | <u>2003</u> | <u>2004</u> | <u>2005</u> | <u>2006</u> |
|------------------------|-------------|-------------|-------------|-------------|
| Tons of Trash Received | 57,336 | 60,652 | 59,698 | 61,866 |

General Properties

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.

Major Issues

Short Term Issues

- Coordinating/managing all ongoing special projects (Career Center Building).
- Focus on space needs/coordinate short term moves, renovations.
- Continue to work with other departments on special projects (Example: E911 generator/facility, signage, meeting set ups).
- Develop scope and assist with water utilities (in addition to Commerce Center) to the extent possible.

Long Term Issues

- Review and improve street sign program as needed – possibly put in place a means for manufacturing our own signs.
- Assure ongoing compliance issues (underground storage, elevators, boiler inspections, MSDS, ADA, etc).
- Continue to manage surplus property/vehicles.
- Continue to manage and schedule “Fleet Vehicles” uses.

Goals and Objectives

- Meet day-to-day demands of maintaining properties.
- Respond to requests for maintenance.
- Provide ongoing management of the County physical plant.

Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|----------------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 206,262 | \$ 280,809 | \$ 352,317 | 25% |
| Operating | 334,194 | 353,010 | 473,717 | 34% |
| Capital | | 2,000 | 2,000 | 0% |
| Transfers | | | | |
| Total | \$ 540,456 | \$ 635,819 | \$ 828,034 | 30% |
| Number of Positions | 5 | 6 | 8 | 2 |

Funding/Service Level Changes

Two full time custodian positions are proposed for the Franklin Center. Operational costs are adjusted to reflect increases in heating fuel prices and a projected 25-30% increase in electrical rates.

Social Services

The Department of Social Services provides both financial and social work services which are administered according to state and federal regulations. The mission of the Department is to promote self-reliance, strong families, and provide protection to children and vulnerable adults through community based services.

Major Issues

Short Term Issues

- Lack of Providers for Companion Services to adults is a barrier to making the services available.
- Continued growth in Benefit Programs.
- Implementation of State required improvements in Child Welfare Services.

Long Term Issues

- Special needs of children continue to challenge staff, fiscal, space resources as well as other community service resources
- Current leases on office buildings terminate July 1, 2005. Long term planning for suitable office space must move forward.
- General Relief Funds for indigent burials have been insufficient this year.

Goals and Objectives

- Work with CSA Agencies and other resources to serve children in their own homes, and to return children to families when appropriate. Achieve other permanency goals for children in foster care as appropriate.
- Seek maximum funds from Virginia DSS for chore and companion services.
- Continue to work with the Commonwealth Attorney's office to pursue fraud prosecution.
- Continue to seek ways to identify and obtain funds to meet staffing and office space needs.

Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|--------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 1,890,810 | \$ 2,089,839 | \$ 2,148,497 | 3% |
| Operating | 2,459,453 | 2,347,416 | 2,650,673 | 13% |
| Capital | 11,470 | 9,911 | 85,579 | 763% |
| Transfers | | | | |
| Total | \$ 4,361,733 | \$ 4,447,166 | \$ 4,884,749 | 10% |

Funding/Service Level Changes

Costs of programs continue to increase as well as the number of clients served. The large capital increase is due to two replacement vehicles as well as additional computer equipment.

C.S.A. Office

The Comprehensive Services Act (C.S.A.) is a Virginia law designed to help troubled youths and their families. State and local agencies, parents and private service providers work together to plan and provide services. In each community, local teams decide how these funds should be spent. 72% of the funding is provided by the state and 28% is local funds.

Major Issues

Short Term Issues

- Funds for increasing foster care population and increasing service costs to provide out-of-home placement services for the foster care population.
- Maintain the C.S.A. database to improve C.S.A. program reporting capabilities and case evaluation.
- Research ideas to improve fiscal awareness among departments and agencies accessing the program, implement helpful approaches.

Long Term Issues

- Reduction of the County's reliance on therapeutic foster care and residential service providers.
- 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.

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.

Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|--------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 74,974 | \$ 80,246 | \$ 77,314 | -4% |
| Operating | 2,968,182 | 3,260,230 | 3,760,935 | 15% |
| Capital | | | | |
| Total | \$ 3,043,156 | \$ 3,340,476 | \$ 3,838,249 | 15% |

Funding/Service Level Changes

The CSA caseload continues to be a very volatile number as there have been 23 new foster care children in the last 4 months. Overall, the large increases appear to have slowed somewhat, but the County remains cautious with this budget.

Performance Measures:

| | <u>FY 03-04</u> | <u>FY 04-05</u> | <u>FY 05-06</u> | <u>FY 06-07</u> |
|--------------------------------|-----------------|-----------------|-----------------|-----------------|
| Case Load – Number of Children | 167 | 177 | 211 | 208 |

Family Resource Center

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. It is also our philosophy to promote community awareness and support the victims who enter the system. The Franklin County 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.

Major Issues

Short Term Issues

- Grant funding cut backs.

Long Term Issues

- Providing 24-hour shelter staff with a minimum amount of turnover.

Goals and Objectives

- To oversee training hours for staff.
- To develop activities for in shelter clients such as recreational outings or client retreats.
- To develop an in depth long term and short term budget training for clients.
- To develop an ongoing public awareness slots with the local cable television station.
- To develop a schedule for team-building workshops to improve efficiency.

Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|--------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 207,010 | \$ 220,016 | \$ 215,056 | -2% |
| Operating | 46,560 | 33,029 | 32,306 | -2% |
| Capital | 4,112 | 1,500 | 2,000 | 33% |
| Transfers | | | | |
| Total | <u>\$ 257,682</u> | <u>\$ 254,545</u> | <u>\$ 249,362</u> | <u>-2%</u> |

Funding/Service Level Changes

This department is funded primarily by grants and anticipates level grant funding for FY2007.

Aging Services

The Department of Aging Services provides a senior center where activities and programs geared to the elderly population can be enjoyed. Also provides residential repair and renovation to persons 60 years and older, congregate meals, transportation, health education programs and activities, health screenings, insurance counseling, tax assistance, and recreational programs for the elderly. Services are available to persons 60 years and older and to persons with disabilities of all ages.

Major Issues

Short Term Issues

- Increasing demands for transportation services have resulted from the new Medicaid Transportation Brokerage turnover.
- Increased demand may eventually warrant the hiring of another driver to meet these demands; however, Medicaid payments would provide necessary revenues.

Long Term Issues

- Increases in daily demand for transportation will require increased funding and staff.
- The Senior Center is experiencing increased utility costs due to the older structure which is used for the program.

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 public presentations to civic and church groups, advertising and publications.
- Provide additional training for drivers to upgrade knowledge of ADA rules and regulations as changes are made in legislature.

Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|--------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 166,816 | \$ 187,486 | \$ 189,642 | 1% |
| Operating | 99,555 | 80,529 | 80,659 | 0% |
| Capital | | | | |
| Transfers | | | | |
| Total | \$ 266,371 | \$ 268,015 | \$ 270,301 | 1% |

Funding/Service Level Changes

Performance Measures:

| Transportation Clients | | |
|-------------------------------|-----------------|-----------------|
| FY 04-05 | FY 05-06 | FY 06-07 |
| 490 | 894 | 1,104 |

Parks and Recreation

The Franklin County Parks and Recreation Department provides quality leisure service programming and public park and recreation facilities to enhance the quality and quantity of life for Franklin County residents and visitors.

Major Issues

Short Term Issues

- Recruitment and retention of volunteers and partners.
- Expansion of community special events that foster increased tourism.
- Improve administrative and operational policies to better meet customer demands and needs.
- Address challenge of a shortage of indoor public recreation access for growing county youth recreational leagues.
- Complete blueway development along Pigg, Smith and Blackwater Rivers.
- Accommodate increasing demands for youth recreational activities.
- Meet increasing demands for adult recreation programming with a limited amount of facilities.

Long Term Issues

- Complete development of Smith Mountain Lake Community Park.
- Begin development of Countywide Trail System.
- Develop a comprehensive Parks and Recreation System Plan.
- Acquire additional land for future park development.
- Manage major infrastructure replacement projects.

Goals and Objectives

Provide high quality parks and recreation programs and facilities to the residents of Franklin County that:

Improve community health, provide opportunities for positive lifestyles, increase community involvement and pride, produce opportunities for physical fitness, serve as a catalyst for tourism, protect and conserve important landscapes and natural resources amenities and promote partnerships with private, public and non-profit sectors of the community.

Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|--------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 327,416 | \$ 437,835 | \$ 466,896 | 7% |
| Operating | 304,796 | 317,678 | 375,778 | 18% |
| Capital | 3,984 | 20,600 | 25,000 | 21% |
| Total | \$ 636,196 | \$ 776,113 | \$ 867,674 | 12% |

Funding/Service Level Changes

Additional part time funds and a full time maintenance worker are reflected in the adopted FY08 budget. Five additional athletic fields and the new Smith Mountain Lake Community Park are scheduled to open in FY 07-08 requiring additional operating funds.

Performance Measures:

| | <u>2003</u> | <u>2004</u> | <u>2005</u> |
|-------------------------------|-------------|-------------|-------------|
| Sports Registration | 4,055 | 4,406 | 4,566 |
| Requests for Tourism Brochure | NA | 10,000 | 15,000 |
| Shelter Reservations | NA | 269 | 283 |

Library

The Library provides reference and research materials both in-house and via the Internet, as well as leisure activity items in print, audio and video formats. In addition, the Library presets 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.

Major Issues

Short Term Issues

- To minimize or eliminate problems associated with the delivery of a new bookmobile.
- To conduct a public awareness campaign related to the need for a branch library.

Long Term Issues

- As the informational needs of the County's citizens continue to grow, the Library must also develop in order to keep pace with the demand. This means not only an adequate main library building but a system of branch facilities as well.

Goals and Objectives

- To initiate and implement new programs for both children and adults.
- To promote activities that raises the community's awareness of the Library and its programs.
- To increase Story Hour participation by 5%.
- To increase the Summer Reading Program participation by 5%.
- To increase the circulation of materials by 10%.
- To maintain a quality collection of materials in various formats.

Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|----------------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 366,443 | \$ 394,193 | \$ 394,301 | 0% |
| Operating | 189,314 | 203,317 | 227,940 | 12% |
| Capital | 7,837 | 2,500 | 3,000 | 20% |
| Transfers | | | | |
| Total | \$ 563,594 | \$ 600,010 | \$ 625,241 | 4% |
| Number of Positions | 6 | 6 | 6 | 0 |

Funding/Service Level Changes

Additional projected state funding will allow the library to increase their operating expenditures in FY08.

Planning and Community Development

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.

Major Issues

Short Term Issues

- GIS Staffing, hardware and software.
- Village and Corridor Planning

Long Term Issues

- Update of Comprehensive Plan
- Consolidated Land Development regulations.

Goals and Objectives

- Implement a GIS system as a public service and planning tool.
- Update the County Comprehensive Plan and Zoning Ordinance to include design guidelines and an overlay district for Rural Village Centers.
- Submit, administer and close out TEA-21 grants to design and construct a pedestrian access system in Ferrum.
- Administer and close out environmental quality grants for septic system repair, septic maintenance and shoreline erosion.

Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|--------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 351,205 | \$ 517,923 | \$ 550,631 | 6% |
| Operating | 61,609 | 72,350 | 186,930 | 158% |
| Capital | 2,739 | 12,500 | 12,000 | -4% |
| Transfers | | | | |
| Total | \$ 415,553 | \$ 602,773 | \$ 749,561 | 24% |

Funding/Service Level Changes

\$100,000 is included in the adopted FY08 budget to assist in the update of the zoning ordinance.

Economic Development

The Department of Economic Development seeks to identify and develop various types of economic development for Franklin County.

Major Issues

Short Term Issues

- Training of our workforce.
- Garnering sufficient funds for incentives and infrastructure development.
- Regional cooperation.

Long Term Issues

- Identification of sites for future economic development.
- Marketing of existing sites as well as preparing our workforce for entry into new business/industry.

Objectives

- To create new jobs.
- 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.
- Support the efforts of the Roanoke Valley Economic Development Partnership.
- To create an effective business environment that fosters growth and prosperity of existing business and industry.

Goals and Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|--------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 72,104 | \$ 80,756 | \$ 80,870 | 0% |
| Operating | 313,288 | 420,358 | 437,615 | 4% |
| Capital | 175 | 1,500 | 1,500 | 0% |
| Transfers | | | | |
| Total | \$ 385,567 | \$ 502,614 | \$ 519,985 | 3% |

Funding/Service Level Changes

Additional funds are included for dues to various organizations that are based upon the County's population.

Franklin County Workforce Development Consortium

The Franklin County Workforce Development Consortium (WFDC) represents an unprecedented community partnership with representatives from the local school system, colleges, government, and community agencies. The WFDC's mission is to promote workforce and economic development in Franklin County.

Major Issues

Short Term Issues

- Outcome data collection process.
- Space limitations.
- Parking limitations.
- Curriculum development.
- Marketing to include widening community perception positioning and developing solid brand identity.
- Staffing/Resources.

Long Term Issues

- Adequate facilities.
- Solid funding streams.
- Operational systems in a multi-partner environment.
- Commitment to continuous improvement.
- On-going staff professional development.

Goals and Objectives

- Refresh/refine WFDC concept (promote true purpose and capabilities of Consortium Partners).
- Develop marketing actions (develop brand identity; expand target populations to include top levels).
- Seek alternate funding Sources.
- Promote curriculum development to support consortium mission.
- Address infrastructure issues (space, facilities).
- Proceed with Community skills analysis components.

Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|----------------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 87,883 | \$ 114,615 | \$ 131,671 | 15% |
| Operating | 23,625 | 49,716 | 53,712 | 8% |
| Capital | | 10,000 | 10,000 | 0% |
| Transfers | | | | |
| Total | \$ <u>111,508</u> | \$ <u>174,331</u> | \$ <u>195,383</u> | <u>12%</u> |
| Number of Positions | 2 | 2 | 3 | 1 |

Funding/Service Level Changes

Additional personnel and operating funds are included in the adopted FY08 budget to prepare for the opening of the new Career center in July of 2007.

Virginia Cooperative Extension

The Virginia Cooperative Extension local unit provides educational programs on nutrition, food safety, production and marketing techniques for commercial agriculture and horticulture, and horticultural information for homeowners. The Extension Service also administers and supervises the County's 4-H Youth Program.

Major Issues

Short Term Issues

- None identified

Long Term Issues

- None Identified

Goals and Objectives

- To enhance the skills, knowledge, and attitude of 4-H members.
- To assist Virginia's agricultural, forestry, and agribusiness firms in becoming competitive and profitable.
- To educate the public about water quality, waste management, erosion control, air and noise pollution.
- To encourage the use of equipment, pesticides, and fertilizers that maximize value and minimize negative impact.

Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2007</u> | <u>Change 2007 to 2008</u> |
|--------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 70,843 | \$ 91,784 | \$ 92,925 | 1% |
| Operating | 2,089 | 2,700 | 3,120 | 16% |
| Capital | | | | |
| Total | \$ 72,932 | \$ 94,484 | \$ 96,045 | 2% |

Funding/Service Level Changes

The increase in operating expenditures is for the County's share of additional membership dues.

Performance Measures:

| | <u>FY04-05</u> |
|-----------------------------|----------------|
| Total Face to Face Contacts | 28,673 |
| Total of all Other Contacts | 42,900 |

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 2007 budget proposes the following transfers from the General Fund:

| | |
|-------------------------------------|---------------------|
| Transfer to Schools - Operations | \$25,051,153 |
| Transfer to Schools - Debt Service | 2,656,766 |
| Transfer to Schools - Canneries | 31,248 |
| Transfer to E911 | 919,637 |
| Transfer to Utilities | 750,995 |
| Transfer to Debt Service Fund | 970,459 |
| Transfer to County Capital Projects | 5,003,876 |
| Total | \$35,384,134 |

Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|--------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ | \$ | \$ | |
| Operating | | | | |
| Capital | | | | |
| Transfers | 31,762,457 | 32,100,012 | 35,384,134 | 10% |
| Total | \$ 31,762,457 | \$ 32,100,012 | \$ 35,384,134 | 10% |



OTHER FUNDS, CIP



The Franklin Center

| | |
|-----------------------------|----|
| Summary of Other Funds | 78 |
| Special Revenue Funds | 80 |
| E911 | 81 |
| Capital Improvement Program | 82 |
| Utilities | 93 |

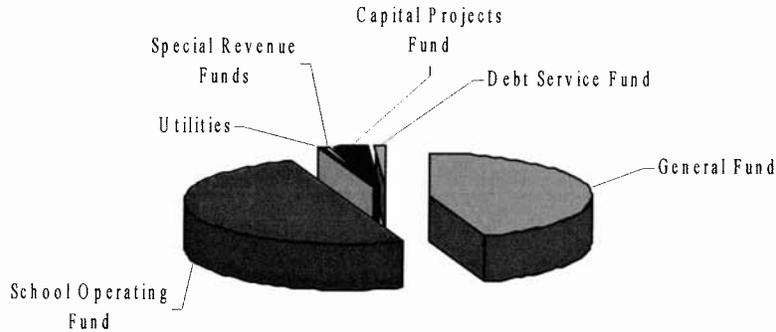
Franklin County
Summary of Special Revenue, Capital, Utility Fund and Debt Service Fund

| | <u>FY05-06</u> | <u>FY06-07</u> | <u>FY07-08</u> |
|--|-----------------------|-----------------------|-----------------------|
| | <u>Actual</u> | <u>Budget</u> | <u>Adopted</u> |
| <u>Special Revenue Funds:</u> | | | |
| <u>E911 Fund</u> | | | |
| Revenues: | | | |
| E911 Taxes | \$855,711 | \$887,736 | \$0 |
| Miscellaneous Revenues | | 2,500 | 2,500 |
| State Wireless Board Funds | 28,804 | 72,968 | 72,400 |
| Beginning Fund Balance | | 94,984 | 0 |
| Transfer from General Fund | 320,814 | 284,243 | 919,637 |
| | <u>1,205,329</u> | <u>1,342,431</u> | <u>994,537</u> |
| Expenditures: | | | |
| Dispatch Operations | 875,942 | 917,431 | 944,537 |
| Transfer to Capital Fund | 291,000 | 425,000 | 50,000 |
| | <u>1,166,942</u> | <u>1,342,431</u> | <u>994,537</u> |
| <u>Law Library Fund</u> | | | |
| Revenues: | | | |
| Law Library Fees | <u>15,401</u> | <u>15,000</u> | <u>12,000</u> |
| Expenditures | | | |
| Law Library Operations | <u>5,852</u> | <u>15,000</u> | <u>12,000</u> |
| <u>Special Revenue Funds Totals</u> | | | |
| Revenues: | | | |
| | <u>1,220,730</u> | <u>1,357,431</u> | <u>1,006,537</u> |
| Expenditures: | | | |
| | <u>1,172,794</u> | <u>1,357,431</u> | <u>1,006,537</u> |

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

| <u>Capital Fund</u> | <u>FY05-06</u> | <u>FY06-07</u> | <u>FY07-08</u> |
|--|-----------------------|-----------------------|-----------------------|
| | <u>Actual</u> | <u>Budget</u> | <u>Adopted</u> |
| Revenues: | | | |
| Purchase Reimbursements | \$668 | \$0 | \$0 |
| Interest Income | 235,004 | 0 | 0 |
| State Grants | 1,037,485 | 0 | 0 |
| Project Reimbursements from Town of Rocky Mount | 106,040 | 0 | 0 |
| Proceeds from Borrowings | 6,447,215 | 0 | 0 |
| Transfer from General Fund | 2,352,034 | 4,733,876 | 5,003,876 |
| Transfers from Other Funds | 1,068,028 | 0 | 0 |
| Transfer from E911 Fund | 291,000 | 100,000 | 50,000 |
| | <u>11,537,474</u> | <u>4,833,876</u> | <u>5,053,876</u> |
| Expenditures: Capital Outlay | <u>5,109,927</u> | <u>4,833,876</u> | <u>5,053,876</u> |
| | | | |
| <u>Utility Fund</u> | | | |
| Revenues: | | | |
| Charges for Water | \$50,683 | \$79,692 | \$117,564 |
| Connection and Availability Fees | 30,552 | 0 | 0 |
| Interest Income | 25,207 | | |
| Federal Grants | 422,023 | 0 | 0 |
| Proceeds from Borrowing | 0 | 0 | 0 |
| Transfer from General Fund | 790,185 | 761,602 | 750,995 |
| | <u>1,318,650</u> | <u>841,294</u> | <u>868,559</u> |
| Expenditures: | | | |
| Operations | | 306,437 | 333,715 |
| Debt Service | | 534,857 | 534,844 |
| | <u>0</u> | <u>841,294</u> | <u>868,559</u> |
| | | | |
| <u>Debt Service Fund</u> | | | |
| Revenues: | | | |
| Beginning Fund Balance | 0 | 0 | 561,698 |
| Transfer from E911 Fund | 0 | 325,000 | 0 |
| Transfer from EMS Billing Revenue | 0 | 0 | 121,000 |
| Transfer from General Fund | 1,601,275 | 1,079,530 | 970,459 |
| | <u>1,601,275</u> | <u>1,404,530</u> | <u>1,653,157</u> |
| Expenditures: | | | |
| Debt Service | <u>730,299</u> | <u>1,404,530</u> | <u>1,653,157</u> |

Franklin County Adopted Expenditures by Fund - FY 2007-2008



Special Revenue Funds

Special revenue funds account for the proceeds of specific revenue sources (other than those for major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Special revenue funds include the E911 Fund and the Law Library Fund.

| | <u>FY06 Actual</u> | <u>FY07 Budget</u> | <u>FY08 Adopted</u> |
|-------------|--------------------|--------------------|---------------------|
| E911 | \$1,166,942 | \$1,342,431 | \$994,537 |
| Law Library | \$5,852 | \$15,000 | \$12,000 |



E911

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, the issuance of all structure addresses within the County, maintaining the Public Safety Radio System, maintaining the computer hardware and software for the division and maintenance of the mapping/addressing databases.

Major Issues

Short Term Issues

- Training/retention (currently 20% turnover per year).
- Number of Dispatch personnel to handle future call load and cover personal vacations, sick days, turnover and holidays
- Computer Aided Dispatch software not able to handle requirements of Center.

Long Term Issues

- Completion of GIS Mapping Data set for structure addressing.
- Emergency Medical Dispatch (EMD).
- Adequate space for training, quality reviews and other administrative functions.
- Number of personnel to complete E911 Addressing function.

Goals and Objectives

- Plan for and implement Emergency Medical Dispatch by January 2009.
- 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.
- Complete installation of Radio system with mobile data system to vehicles.
- Replace current CAD software with new fully integrated CAD system.
- 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 and complete personnel training for new systems and equipment.

Appropriations

| <u>Description</u> | <u>Actual FY 2006</u> | <u>Budget FY 2007</u> | <u>Adopted FY 2008</u> | <u>Change 2007 to 2008</u> |
|--------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Personnel | \$ 592,002 | \$ 614,831 | \$ 604,537 | -2% |
| Operating | 243,020 | 291,100 | 318,000 | 8% |
| Capital | 40,920 | 9,500 | 22,000 | 100% |
| Transfers | 291,000 | 425,000 | 50,000 | -88% |
| Total | \$ 1,166,942 | \$ 1,342,431 | \$ 994,537 | -26% |

Funding/Service Level Changes

The \$3.00 E911 fee was eliminated by the State during FY06-07 and is now part of a new revenue stream received by the General Fund named the Communications Tax. This reduction in E911 revenue caused an overall reduction in the E911 Fund.

Capital Improvement Program 2007-2008 through 2011-2012

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. Projects were assigned a priority rating, as follows:

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 well over \$70 million for all county and school 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 Unappropriated balance and the County operations budget. Although there is not any planned issuance of general obligation bonds for fiscal year 2007-2008, there will be a

need to borrow for future water line construction and for such projects as a new elementary school and landfill expansion.

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 2007-2008, recurring revenue in the amount of \$2.8 million is proposed as General Fund support to the County capital fund. Because of steady growth in County revenues, the County has also proposed using \$2,160,000 of fund balance next fiscal year for capital projects such as the Pigg River Whitewater Park and Recreation Center the next phase of the Smith Mountain Lake Community Park and various improvements to the County's Information Technology infrastructure.

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 would be the opening of the Franklin Center, which will require additional funds for utilities, insurance premiums and IT support personnel once it opens this coming July.

The five year CIP is presented on the next several pages. Following the five year summary is a schedule that shows the recommended projects in the adopted FY07-08 budget, brief descriptions of the projects and the impact the projects will have on the operating budget.



Franklin County
A Natural Setting for Opportunity

Franklin County
Five Year Summary of CIP Projects by Department

| <u>Department and Project</u> | <u>FY07-08</u> | <u>FY08-09</u> | <u>FY09-10</u> | <u>FY10-11</u> | <u>FY11-12</u> | Five Year Totals |
|---|----------------|----------------|----------------|----------------|----------------|-----------------------------|
| Aging Services | | | | | | |
| Mini-Bus Van Replacement | 9,600 | 9,600 | 9,600 | 9,600 | 9,600 | 48,000 |
| Building Inspections | | | | | | |
| Vehicle Replacement | 14,000 | 14,000 | 15,000 | 15,000 | 16,000 | 74,000 |
| E911 | | | | | | |
| Wireless Infrastructure | 44,000 | | | | | 44,000 |
| Reverse E911 Project | 66,500 | | | | | 66,500 |
| E911 Set Aside | 50,000 | | | | | 50,000 |
| Generator Replacement-Goode Building | 20,000 | | | | | 20,000 |
| Department Total | 180,500 | 0 | 0 | 0 | 0 | 180,500 |
| Economic Development | | | | | | |
| Economic Development Set Aside | 88,000 | | | | | 88,000 |
| New Century Business/Industry Park | 50,000 | 150,000 | 5,000,000 | 10,000,000 | | 15,200,000 |
| Department Total | 138,000 | 150,000 | 5,000,000 | 10,000,000 | 0 | 15,288,000 |
| General Properties | | | | | | |
| Tech Start Parking | 81,770 | | | | | 81,770 |
| Jail/Courthouse Boiler Replacement | 87,000 | | | | | 87,000 |
| (1986 Section) Courthouse Roof Replacement | 20,000 | | | | | 20,000 |
| Replace Roof on Goode Building | 20,000 | | | | | 20,000 |
| Department Total | 208,770 | 0 | 0 | 0 | 0 | 208,770 |
| Information Technology | | | | | | |
| IT Storage Solution | 34,000 | 50,000 | 15,000 | | | 99,000 |
| Disaster Recovery Planning & Bus Cont. | 60,000 | 75,000 | | | | 135,000 |
| Computer Replacement | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| Network Switch Upgrade | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 100,000 |
| Fiber Connectivity Admin Ctr & Courthouse | 70,000 | 70,000 | | | | 140,000 |
| IT Network Upgrade | 21,400 | | | | | 21,400 |
| Real Estate & Assessment Software Solution | 50,000 | 50,000 | 25,000 | | | 125,000 |
| IT Security Upgrades | 44,000 | | | | | 44,000 |
| ArcGIS Server Enterprise GIS Implementation | 42,520 | | | | | 42,520 |
| Sharepoint Server 2007 | 37,000 | 37,000 | | | | 74,000 |
| Server Virtualization | 23,700 | | | | | 23,700 |
| Phone System Conversion to Voice-over-IP | 131,000 | | | | | 131,000 |
| Mobile Laptop Units | | | 95,000 | 30,000 | 20,000 | 145,000 |
| Trimble GPS Units | | 4,300 | 26,300 | 15,000 | | 45,600 |
| Application Software - Online Tax Pmts for Citizens | | 60,000 | | | | 60,000 |
| Document Imaging Solution | | 70,000 | | | | 70,000 |
| Department Total | 583,620 | 486,300 | 231,300 | 115,000 | 90,000 | 1,506,220 |
| Library | | | | | | |
| Future Branch Library | 130,000 | 1,300,000 | | | | 1,430,000 |
| Department Total | 130,000 | 1,300,000 | 0 | 0 | 0 | 1,430,000 |

| <u>Department and Project</u> | <u>FY07-08</u> | <u>FY08-09</u> | <u>FY09-10</u> | <u>FY10-11</u> | <u>FY11-12</u> | <u>Five Year Totals</u> |
|--|----------------|----------------|----------------|----------------|----------------|-----------------------------|
| Parks and Recreation | | | | | | |
| Franklin County Rec Park Rehabilitation | 160,000 | 36,000 | 45,000 | 50,000 | 60,000 | 351,000 |
| Trails | 60,000 | 110,000 | 610,000 | 100,000 | | 880,000 |
| Waid Park Development | 215,000 | 55,000 | 90,000 | 50,000 | 300,000 | 710,000 |
| Hales Ford Community Park Development | 50,000 | 250,000 | 100,000 | | | 400,000 |
| Community Park Development | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 75,000 |
| Parks and Recreation Master Plan | 50,000 | | | | | 50,000 |
| Intergenerational Community Center | 20,000 | | | | | 20,000 |
| Maintenance Equipment | 120,000 | 70,000 | 95,000 | 50,000 | 50,000 | 385,000 |
| Accessible Playground | 25,000 | | | | | 25,000 |
| Pigg River Whitewater Park/Recreation Center | 1,300,000 | 1,100,000 | 300,000 | | | 2,700,000 |
| Smith Mountain Lake Park Phase II | 640,000 | 200,000 | 100,000 | 200,000 | 400,000 | 1,540,000 |
| Jamison Mill Rehab and Redevelopment | 50,000 | 125,000 | 300,000 | 20,000 | 20,000 | 515,000 |
| Family Golf Instruction/Practice Facility | 20,000 | | | | | 20,000 |
| Lake Access Facility | 30,000 | | | | | 30,000 |
| Skate Park Phase II | 30,000 | | | | | 30,000 |
| Department Total | 2,785,000 | 1,961,000 | 1,655,000 | 485,000 | 845,000 | 7,731,000 |
| Planning and Community Development | | | | | | |
| Department Vehicle Replacement | | 15,000 | | 15,000 | | 30,000 |
| | 0 | 15,000 | 0 | 15,000 | 0 | 30,000 |
| Public Safety | | | | | | |
| Public Safety Training Center Equipment | 40,000 | | | | | 40,000 |
| Training Supplies and Equipment | 40,000 | | | | | 40,000 |
| Burn Building Site Preparation | 50,000 | 450,000 | | | | 500,000 |
| Volunteer E-Mail System | 12,500 | | | | | 12,500 |
| Staff Vehicles | 158,000 | | | | | 158,000 |
| Westlake Station | 730,000 | | | | | 730,000 |
| Animal Shelter Facility | 10,000 | 125,000 | 210,000 | | | 345,000 |
| Upgrade Firehouse EMS/Fire Reporting System | 40,000 | | | | | 40,000 |
| Emergency Fire Vehicle Replacement | 420,000 | 330,000 | 550,000 | 490,000 | 470,000 | 2,260,000 |
| Volunteer EMS Vehicle Replacement | 350,000 | 220,000 | 240,000 | 240,000 | 210,000 | 1,260,000 |
| Animal Shelter Maintenance | 10,000 | | | | | 10,000 |
| Non Jurisdictional Capital | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 125,000 |
| Department Total | 1,885,500 | 1,150,000 | 1,025,000 | 755,000 | 705,000 | 5,520,500 |
| Public Works | | | | | | |
| Collection/Box Sites | 100,000 | 55,000 | 55,000 | 55,000 | 55,000 | 320,000 |
| Equipment Replacement | 270,000 | 200,000 | 275,000 | 390,000 | 575,000 | 1,710,000 |
| Landfill Development | 225,000 | 155,000 | 100,000 | 100,000 | 100,000 | 680,000 |
| Landfill Engineering (includes groundwater corrective action program) | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 450,000 |
| Landfill Compliance A/B areas | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 225,000 |
| Groundwater Studies | 30,000 | | | | | 30,000 |
| Landfill Gas Control | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 325,000 |
| Landfill Closure Set Aside/New Landfill | 254,500 | | 2,150,000 | 2,150,000 | | 4,554,500 |
| TLAC Capital Projects | 39,150 | 39,150 | 39,150 | 39,150 | 39,150 | 195,750 |
| Department Total | 1,118,650 | 649,150 | 2,819,150 | 2,934,150 | 969,150 | 8,490,250 |

| Department and Project | | | | | | Five Year |
|--|-------------------|------------------|-------------------|-------------------|------------------|-------------------|
| | FY07-08 | FY08-09 | FY09-10 | FY10-11 | FY11-12 | Totals |
| Registrar | | | | | | |
| Replacement Voting Machine Set Aside | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 125,000 |
| | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 125,000 |
| Sheriff | | | | | | |
| Vehicle Replacement | 210,000 | 213,000 | 238,500 | 243,500 | 243,500 | 1,148,500 |
| Records Management System | 60,000 | | | | | 60,000 |
| E-Summonses | 15,000 | | | | | 15,000 |
| Mobile Data Terminals | 22,250 | | | | | 22,250 |
| 2 Additional Dogs for K-9 Unit | 5,000 | | | | | 5,000 |
| Local Jail Engineering/Arch Assessment | 125,000 | | | | | 125,000 |
| Department Total | 437,250 | 213,000 | 238,500 | 243,500 | 243,500 | 1,375,750 |
| Utilities | | | | | | |
| State Mandated Water Planning | 75,000 | | | | | 75,000 |
| SML Water Withdrawal Plant | 625,000 | | | | | 625,000 |
| Phase III Countywide Water | 3,000,000 | | | | | 3,000,000 |
| Sewer Plan for Westlake | 3,000,000 | 3,000,000 | | | | 6,000,000 |
| Utility Service Reserve | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |
| Department Total | 6,800,000 | 3,100,000 | 100,000 | 100,000 | 100,000 | 10,200,000 |
| Workforce | | | | | | |
| Franklin Center | 65,550 | | | | | 65,550 |
| Department Total | 65,550 | 0 | 0 | 0 | 0 | 65,550 |
| Total Local Government Requests | 14,381,440 | 9,073,050 | 11,118,550 | 14,697,250 | 3,003,250 | 52,273,540 |
| School Projects | | | | | | |
| Bus Replacement (Included in Operating Budget) | 918,445 | 879,360 | 923,328 | 969,495 | 1,017,970 | 4,708,598 |
| Vehicle Washing Facility | | | 236,028 | | | 236,028 |
| Asbestos Removal and Floor Replacement | 130,000 | 140,000 | 150,000 | 160,000 | 170,000 | 750,000 |
| Roof Replacement (Lee M Waid in FY07-08) | 3,043,132 | 964,880 | 729,284 | 1,075,933 | 1,283,511 | 7,096,740 |
| FCHS: Automotive Services Building | 792,938 | | | | | 792,938 |
| FCHS: Stadium Artificial Surface | | 750,000 | | | | 750,000 |
| FCHS: Locker Room Renovation | | 120,000 | | | | 120,000 |
| FCHS: Renovate West Campus Upstairs | 40,000 | | | | | 40,000 |
| FCHS: Refurbish Track Surface | 60,000 | | | | | 60,000 |
| BFMS: Baseball Practice Field Lighting | 81,714 | | | | | 81,714 |
| BFMS: Light Second Softball Field | 39,153 | | | | | 39,153 |
| BFMS: New Athletic Fields | | 313,600 | | | | 313,600 |
| Asphalt Replacement/Repair | 455,760 | 402,024 | 949,732 | 1,165,937 | | 2,973,453 |
| Air Conditioning Replacement | | | 145,661 | 299,117 | | 444,778 |
| New Air Conditioning in Cafeterias | 834,791 | 965,884 | | | | 1,800,675 |
| Replace Bus Garage Boiler | 114,220 | | | | | 114,220 |
| Central Office Expansion | | | | | 500,000 | 500,000 |
| Maint/Purchasing/Transportation Expansion | | | | | 275,366 | 275,366 |
| Windy Gap Reserve | 248,876 | 248,876 | | | | 497,752 |
| Total School Projects | 6,759,029 | 4,784,624 | 3,134,033 | 3,670,482 | 3,246,847 | 21,595,015 |

The following projects will receive funding for fiscal year 2007-2007:

| <u>Department</u> | <u>Project</u> | FY 07-08 <u>Adopted</u> |
|-------------------------------|------------------------------------|-----------------------------------|
| Aging Services | Mini Bus Replacement | 9,600 |
| E911 | Communications Set Aside | 50,000 |
| | Reverse 911 Project | 23,700 |
| | Wireless Infrastructure | 44,000 |
| Economic Development | Business Park Set Aside | 5,000 |
| | Set Aside Funds | 88,000 |
| General Properties | Jail/Courthouse Boiler Replacement | 87,000 |
| | Roof Replacements | 40,000 |
| Information Technology | Computer Replacement | 50,000 |
| | IT Storage Solution | 30,000 |
| | Disaster Recovery | 50,000 |
| | Network Switch Upgrade | 16,500 |
| | IT Network Upgrade | 21,400 |
| | IT Security Upgrades | 30,000 |
| | ArcGIS Server Enterprise GIS | 42,520 |
| | Server Virtualization | 23,700 |
| | Voice Over IP Phone Conversion | 48,000 |
| Library | Future Branch Library | 30,000 |
| Parks and Recreation | Trail Development | 10,000 |
| | Rec Park Facility Rehab | 160,000 |
| | Community Park Development | 15,000 |
| | Parks and Rec Master Plan | 50,000 |
| | Maintenance Equipment/Vehicles | 100,000 |
| | Accessible Playground | 25,000 |
| | Pigg River Whitewater Park | 700,000 |
| | Smith Mountain Lake Community Park | 350,000 |
| | Jamison Mill Rehab | 20,000 |
| | Lake Access Facility | 30,000 |
| Public Safety | Animal Shelter Maintenance | 10,000 |
| | Training Supplies and Equipment | 40,000 |
| | Non Jurisdictional Capital | 25,000 |

| <u>Department</u> | <u>Project</u> | <u>FY 07-08 Adopted</u> |
|---------------------|---|-----------------------------|
| | Staff Vehicles | 64,000 |
| | Westlake Public Safety Center | 100,000 |
| | Fire Apparatus Replacement | 420,000 |
| | EMS Vehicle Replacement | 147,250 |
| Public Works | Collection/Box Sites | 75,000 |
| | Equipment Replacement | 170,000 |
| | Landfill Engineering/Development | 22,380 |
| | TLAC Capital Projects | 39,150 |
| Registrar | Future Voting Machine Set Aside | 25,000 |
| Schools | Various Projects | 1,100,000 |
| | Windy Gap Elementary Capital Reserve | 248,876 |
| Sheriff | Vehicle Replacement | 178,000 |
| | E-Summonses Project | 15,000 |
| | Mobile Date Terminals | 22,250 |
| | Local Jail Engineering/Architectural Assessment | 125,000 |
| Utilities | State Water Plan | 12,000 |
| Workforce | Franklin Center | 65,550 |
| Totals | | <u>5,053,876</u> |

A brief description of each project is presented below:

Aging Services: Funds are included for the County's match towards a mini bus replacement vehicle. 80% of the cost of this vehicle is paid by the Commonwealth of Virginia.

E911: Additional funds are earmarked (\$50,000) for future E911 projects. The reverse 911 Project will enable the County to send out messages to cell and land line phones in select areas of the County from the E911 Dispatch Center to warn citizens of weather or other emergencies. The County will continue building wireless infrastructure to serve the various volunteer fire and rescue agencies.

Economic Development Projects: Capital funds are included to begin the planning process for a future business park possibly along the new Interstate corridor. Economic

development has been identified as one of the long-term goals of the County and \$88,000 is included to assist in planning for land and infrastructure to accommodate future business and industrial growth.

General Properties: Funds are included to replace the boiler in the County Courthouse as well as portions of the roof on the courthouse and the roof on the Virgil Goode building.

Information Technology: Projects include computer replacement, replacement servers, ArcGIS Server enterprise solution and Voice Over IP Phone conversion for the entire County.

Library: Architect and Engineering fees are budgeted for FY07-08 to assist with the planning of a future branch library. Location of the branch is not determined at the present time.

Parks and Recreation: Repairs and facility rehabilitation to the amphitheatre, loop road, basketball court and fencing around the recreation park. Also funds are included for an accessible playground in Rocky Mount, future trail development and Smith Mountain Lake Community Park. The Smith Mountain Lake Community Park opened this year but still needs work done the beach and parking lot areas. \$700,000 is budgeted for the new Whitewater Park and recreation area to be located just outside the Town limits.

Public Safety: Capital funds for the non-jurisdictional fire and rescue agencies that serve the County as well as a total of \$631,250 for new fire/rescue apparatus. Planning funds are included for a proposed public safety center in the Westlake area of the County. The Animal Shelter is in need of some renovations and \$10,000 has been included to begin this work.

Public Works: Projects include large equipment replacement at the landfill, groundwater studies, and landfill engineering costs. Funds are also included for debris cleanup at Smith Mountain Lake and future closure expenditures at the current landfill. Cash funds have been accumulating for the closure of the existing landfill and now total \$2,662,949.

Various School Projects: Items include

| | |
|--|--------------------|
| • Lee M. Waid Elementary School Roof Replacements | 749,746 |
| • Capital Reserve for future Windy Gap Elementary School | 248,876 |
| • Various Paving Projects | 350,254 |
| Total | <u>\$1,348,876</u> |

Sheriff: Provides a funding source for the replacement of current police vehicles. The completion of the mobile data terminals project will allow computers to be installed for all patrol vehicles. Funds are also included to begin the evaluation of the local jail operated by the County.

Utilities: \$25,000 is included to begin to address the requirements of the State Water Plan.

Workforce: An additional \$65,550 is budgeted for furniture and equipment for the new career center scheduled to open in FY07-08.

Impact of Each Capital Project on the Current and Future Operating Budget:

| Project | Anticipated Budgetary Impact |
|---|--|
| Mini Bus Replacement | None - replacement vehicle |
| Communications Set Aside | None - additional project funds |
| Reverse E911 Project | None – can be absorbed within the existing E911 staff |
| Wireless Infrastructure | It is anticipated that the County will incur some additional utility and maintenance costs as additional sites come on-line. |
| Business Park Set Aside | As companies and business consider moving to the County, the County may be asked to provide economic incentives or tax credits. It is unclear at this point whether the County will own or lease this property. |
| Economic Development Set Aside Funds | None – economic development incentives for new businesses and industry considering locating to Franklin County. |
| Jail/Courthouse Boiler Replacement | As this is a new piece of equipment, all repairs within the next fiscal year should be covered by warranties. |
| Roof Replacements | None – roof replacement |
| Computer Replacement | None – PC replacement |
| Software Projects | Annual software maintenance charges of approximately \$15,000 are anticipated to begin in FY2007-08. |
| Hardware Projects | Some additional license fees will be required for new servers. |
| ArcGIS Server Enterprise GIS Implementation | Annual costs to be approximately \$4,000 for maintenance of this software |
| Voice Over IP Phone Conversion | \$6,800 is budgeted for annual maintenance of this system. |
| Future Branch Library | This project is in the planning stage but we already know that initial capital costs are in the neighborhood of \$500,000 for shelving, books, computers, furniture, etc. Annual operating costs are anticipated to be |

| | |
|--|---|
| | approximately \$272,000 to cover personnel and benefits, utilities, security services, insurance, janitorial services and the yearly lease expense of \$48,692. |
| Smith Mountain Lake Park | Construction of this County park is taking place in phases over the next five to 10 years. For the next fiscal year, some additional maintenance funds are required for the fishing/dock and beach facilities that have been constructed. |
| Pigg River Whitewater Park/Recreation Center | This new park facility is in the planning stage and will be developed over the next three to four years. At present, there is no impact on the operating budget. |
| Trail/Park/Field Development | Several soccer fields are planned to be developed in the upcoming fiscal year. Approximately \$10,000 will be needed in fertilizer and other maintenance supplies and additional part-time help to cover the mowing of these fields. Funds are also included to construct a bridge from one area of the park to the soccer fields which are located in another area across a small river. |
| Rec Park Facility Rehab | This project involves major repairs and renovations of existing facilities. There are no new operating costs associated with this project. |
| Animal Shelter Maintenance | None – this is fence replacement and other projects to the County's animal shelter. |
| Fire/Rescue Apparatus | None – these are replacement fire and rescue apparatus. |
| Westlake Public Safety Center | None for FY07-08. This facility is in the planning stage and construction is not scheduled to begin in the next fiscal year. |
| Non Jurisdictional Capital | None – ongoing capital support of neighboring fire and rescue agencies |
| Collection/Box Sites | None – these are funds for projects around the County's green box sites. Could include such items as fencing and new boxes. |
| Equipment Replacement | None – no new equipment is being planned – only replacement equipment. |
| SML Debris Cleanup | None – these funds are earmarked for debris cleanup at Smith Mountain Lake. |
| Landfill Engineering/Development | The new landfill is scheduled to open in |

| | |
|---|--|
| | 2011. A minimum amount of additional operating funds will be needed at that point although the majority of resources can be shifted from the current landfill operation. It is anticipated that additional personnel will be required once the new landfill is constructed to comply with EPA and Virginia Department of Environmental Quality regulations. |
| Schools: Various Projects | None – all major repair and replacement projects. |
| Sheriff: Vehicle Replacement | None – replacement vehicles |
| Local Jail Engineering/Architectural Assessment | None – renovations to the existing jail facility. |
| State Water Plan | The State of Virginia is requiring all localities to develop plans for current and future water and sewer facilities for the residents of the County. There will not be any impact on the operating budget in the near future but as plans are developed, the County will probably see their public utility system growing and requiring additional operating and debt service funds. |
| Franklin Center | Additional funds are budgeted to assist with the purchase of furniture and equipment for this new facility scheduled to open in FY07-08. Building construction funds were budgeted in previous fiscal years. The County has budgeted funds in the FY07-08 adopted budget to cover the utilities, insurance janitorial costs and other operational costs of this facility. Existing personnel will be relocating to this new building from their existing facility so there will not be any new personnel expenditures. |



Franklin County

A Natural Setting for Opportunity

Utilities

The County has recently initiated a county wide water system. The system will be built in a number of phases with the first phase including the upsizing of an adjoining County's water infrastructure to serve Franklin County. Phase I of the countywide water project which will bring a public water supply across the Hales Ford Bridge by agreement with the Bedford County PSA, and travel as far as Westlake, was completed last fall.

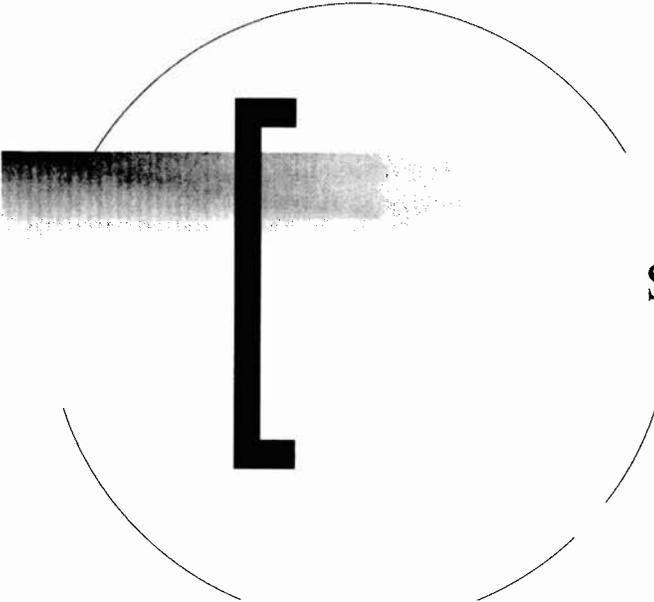
The County has previously developed a source agreement with the Bedford County PSA (10-18-02) which included provisions to upsize the necessary infrastructure from the water plant to the point of connection with Franklin County, and elevate the water tank which would supply storage for the project. These work items have been completed. The Bedford agreement includes a minimum water purchase which is anticipated up to 54,250 gallons/day.

Funding for the project in the amount of \$2.7M was obtained through borrowing, after a public hearing on the issuance of up to \$3.3M in bonds was held on September 16, 2003. A portion of the borrowing has been used for the Bedford agreement and for ongoing construction-related engineering. Connection policies were adopted on February 17, 2004, and customer rates and fees were adopted following a public hearing held on March 16, 2004. Two STAG grants have been obtained by Congressman Goode for the project, totaling \$1,017,200.

The majority of FY2007-2008 will be spent constructing the next phase of the water system. Operating revenues and expenditures are highlighted below:

| <u>Revenues:</u> | <u>FY07-08</u> |
|----------------------------|-----------------------|
| Charges for Water | \$117,564 |
| Transfer from General Fund | 750,995 |
| | <u>\$868,559</u> |
| | |
| <u>Expenses:</u> | |
| Operations | \$333,715 |
| Debt Service | 534,844 |
| | <u>\$868,559</u> |

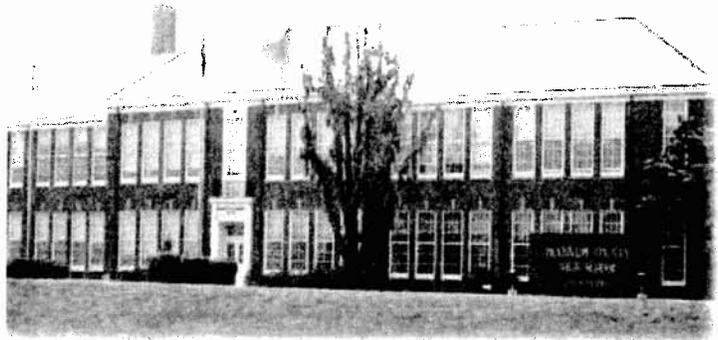




SCHOOLS



The Center for Applied Technology & Career Exploration



Franklin County High School

Franklin County School Board
Summary of the Proposed 2007-2008 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 Franklin County School Board and the Superintendent of Schools have the responsibility to inform the residents of the County and the Members of the Franklin County Board of Supervisors about all of the educational needs of the Franklin County Public 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 seven general categories covering (1) Instruction; (2) Administration, Attendance & Health; (3) Pupil Transportation; (4) Operation & Maintenance; (5) School Food Services; (6) Facilities and (7) Debt Service.

This budget, which totals \$76,004,353, includes a total increase of \$7.1 million or 10%. The budget has already been greatly reduced during the period from November 2005 to February 2006. 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:

Major Budget Issues: The major components of the proposed increase in the overall 2006-07 school budget relate to the following items:

- State Mandated Expenditure Increases - The State is mandating the following expenditure increases: Retirement rate increase on existing payroll of \$386,660; retiree health care credit rate increase on existing payroll of \$122,325; and a 3% minimum salary increase for teachers.
- Increase in group health insurance premiums paid by the School Board from \$3,600 per year to \$4,000 per year for a total cost of \$324,800.
- Salary increase option for teachers projected to cost an additional \$2,230,999.
- A 5% minimum salary increase for other employees at \$1,126,784.
- Requests for additional staffing costing \$1,181,194.
- Increase in substitute teacher pay of \$223,893.

Major Budget Issues Continued:

- Increase in debt service expenditures of \$596,854 for Windy Gap Elementary School.
- School bus route extension proposal of \$2,184,300.
- Increase in electricity costs of \$309,792.
- Increase in gasoline, diesel fuel and fuel oil costs of \$7,242.
- Increase in textbook costs of \$7,329.
- Increase in tuition paid to regional special education program of \$161,184
- Increase in purchased instructional services which will cost \$194,102 more. This increase includes \$54,761 to fund ESL services and \$100,660 for internet access.
- Increase in three adult education programs in the amount of \$67,697.
- Increase in vehicle fleet insurance of \$6,499.
- Increase in transportation parts, tires at a cost of \$82,669.
- Increase in replacement of school buses and equipment of \$39,880.
- Increase in electrical, heating fuel, communications, water and sewage and insurance which will cost as additional \$324,042.
- Increase in food and food supplies of \$200,104.

Summary:

The items listed above are directly projected to cost an additional \$12,856,455. Other items in the budget have declined thus the total budget is projected to increase by an overall net amount of \$12,739,480.



Franklin County

A Natural Setting for Opportunity



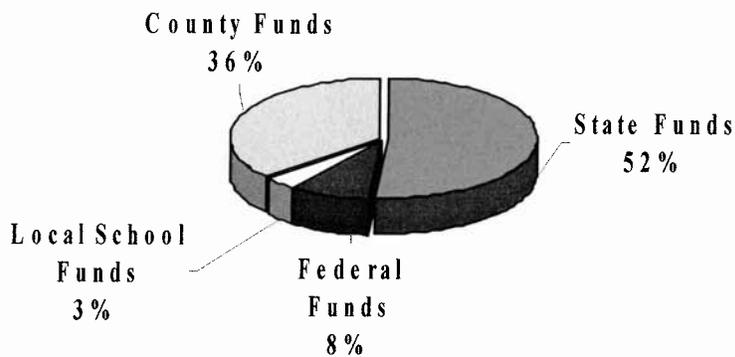
Franklin County

A Natural Setting for Opportunity

Franklin County Public Schools Summary of Revenues for 2006-07 and 2007-08

| <u>Budget Category</u> | <u>Budget 2006-07</u> | <u>Adopted 2007-08</u> | <u>Difference</u> |
|------------------------|-----------------------|------------------------|-------------------|
| State Funds | \$37,535,534 | \$39,140,581 | \$1,605,047 |
| Federal Funds | 6,226,347 | 6,714,452 | 488,105 |
| Local School Funds | 2,269,169 | 2,410,153 | 140,984 |
| County Funds | 25,240,761 | 27,739,167 | 2,498,406 |
| Total | \$71,271,811 | \$76,004,353 | \$4,732,542 |

Franklin County Public Schools Adopted Revenues







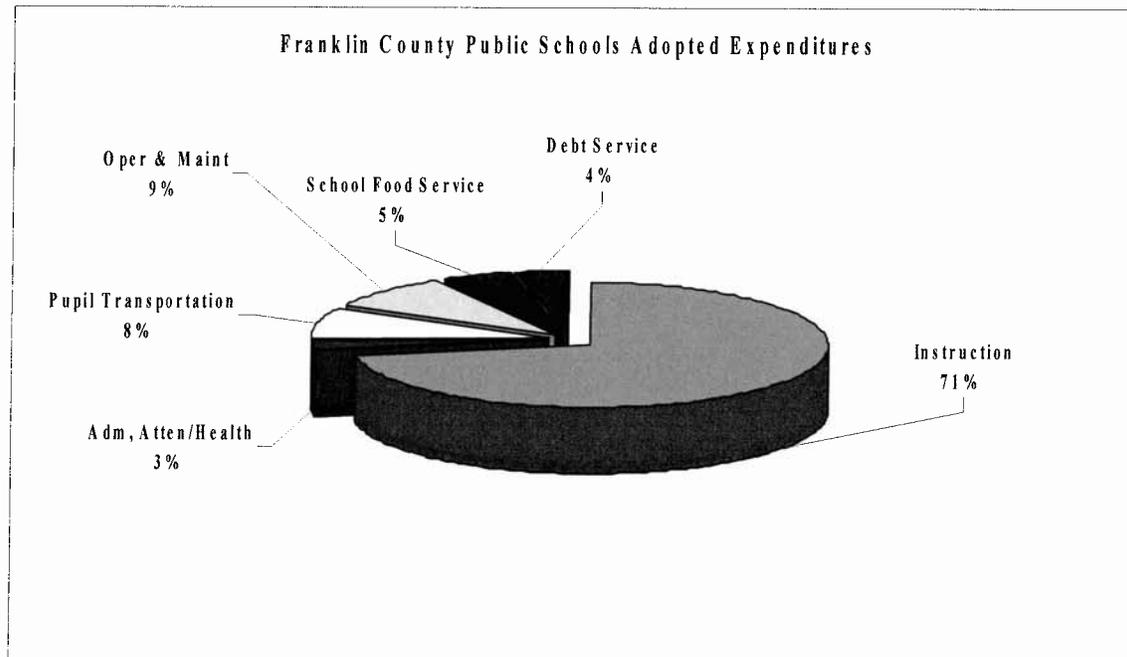
Franklin County

A Natural Setting for Opportunity

Franklin County Public Schools Summary of Expenditures for 2006-07 and 2007-08

| <u>Budget Category</u> | <u>Budget 2006-07</u> | <u>Adopted 2007-08</u> | <u>Difference</u> |
|------------------------|-----------------------|------------------------|--------------------|
| Instruction | \$51,607,578 | \$54,735,811 | \$3,128,233 |
| Adm, Atten/Health | 1,943,190 | 2,153,254 | 210,064 |
| Pupil Transportation | 5,533,573 | 6,018,092 | 484,519 |
| Oper & Maint | 6,675,590 | 6,675,590 | 0 |
| School Food Service | 3,273,472 | 3,586,344 | 312,872 |
| Facilities | 0 | 0 | 0 |
| Debt Service | 2,238,408 | 2,835,262 | 596,854 |
| Total | \$71,271,811 | \$76,004,353 | \$4,732,542 |

Franklin County Public Schools Adopted Expenditures





STATISTICS



Franklin County Library - Story time

| | |
|----------------------------------|-----|
| Authorized Position Count | 98 |
| Significant Changes in Personnel | 99 |
| Appropriation Resolution | 100 |
| Glossary | 106 |
| Index of County Departments | 110 |

**Franklin County
Authorized Position Count**

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

* See next page for explanations of significant changes in positions

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

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

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

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

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

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

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

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

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

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

General Government Administration

Board of Supervisors \$ 356,217

General and Financial Administration

County Administrator 350,764
 Commissioner of Revenue 553,536
 Reassessment 200,000
 Treasurer 452,436
 Finance 248,806
 Risk Management 312,950
 Human Resources 794,229
 Information Technology 744,798
 Registrar 219,423
4,233,159

Judicial Administration

Circuit Court 89,318
 General District Court 11,243
 Magistrate 2,975
 Juvenile and Domestic Rel Court 419,112
 Clerk of the Circuit Court 609,961
 Sheriff - Courts 458,486
 Juvenile Court Services 57,823
 Commonwealth Attorney 589,215
2,238,133

Public Safety

Sheriff - Law Enforcement 2,843,465
 Correction and Detention 2,912,487
 Building Inspections 426,107
 Animal Control 257,503
 Public Safety 2,604,540
9,044,102

Public Works

Road Viewers 450
 Solid Waste and Recycling 1,254,202
 General Buildings and Grounds 828,034
2,082,686

Health and Welfare

Health Department 329,852
 Community Services 155,913
 Social Services 4,884,749
 CSA 3,838,249

Family Resource Center \$ 249,362
 Aging Services 270,301
9,728,426

Parks, Recreation and Cultural

Parks and Recreation 867,674
 Library Administration 625,241
1,492,915

Community Development

Planning Agencies 677,533
 Planning & Community Development 749,561
 Economic Development 519,985
 GIS and Mapping 179,163
 Work Force Develop Consort 195,383
 Tourism Development 67,000
 Public Works 327,492
 VPI Extension 96,045
2,812,162

Nondepartmental

455,300

Transfers to Other Funds

Schools - Operations 25,051,153
 Schools - Debt Service 2,656,766
 Schools - Canneries 31,248
 Utilities 750,995
 Debt Service 970,459
 County and School Capital Projects 5,003,876
 E911 919,637
 Subtotal 35,384,134

Total General Fund

67,471,017

Other Funds

E911 994,537
Debt Service 1,653,157
Law Library 12,000
Courthouse Maintenance 12,000
Utilities 868,559
Forfeited Assets 25,000
Schools 76,004,353

\$ 147,040,623

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

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

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 |

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| | 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. |

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| 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. |

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



Franklin County
A Natural Setting for Opportunity

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