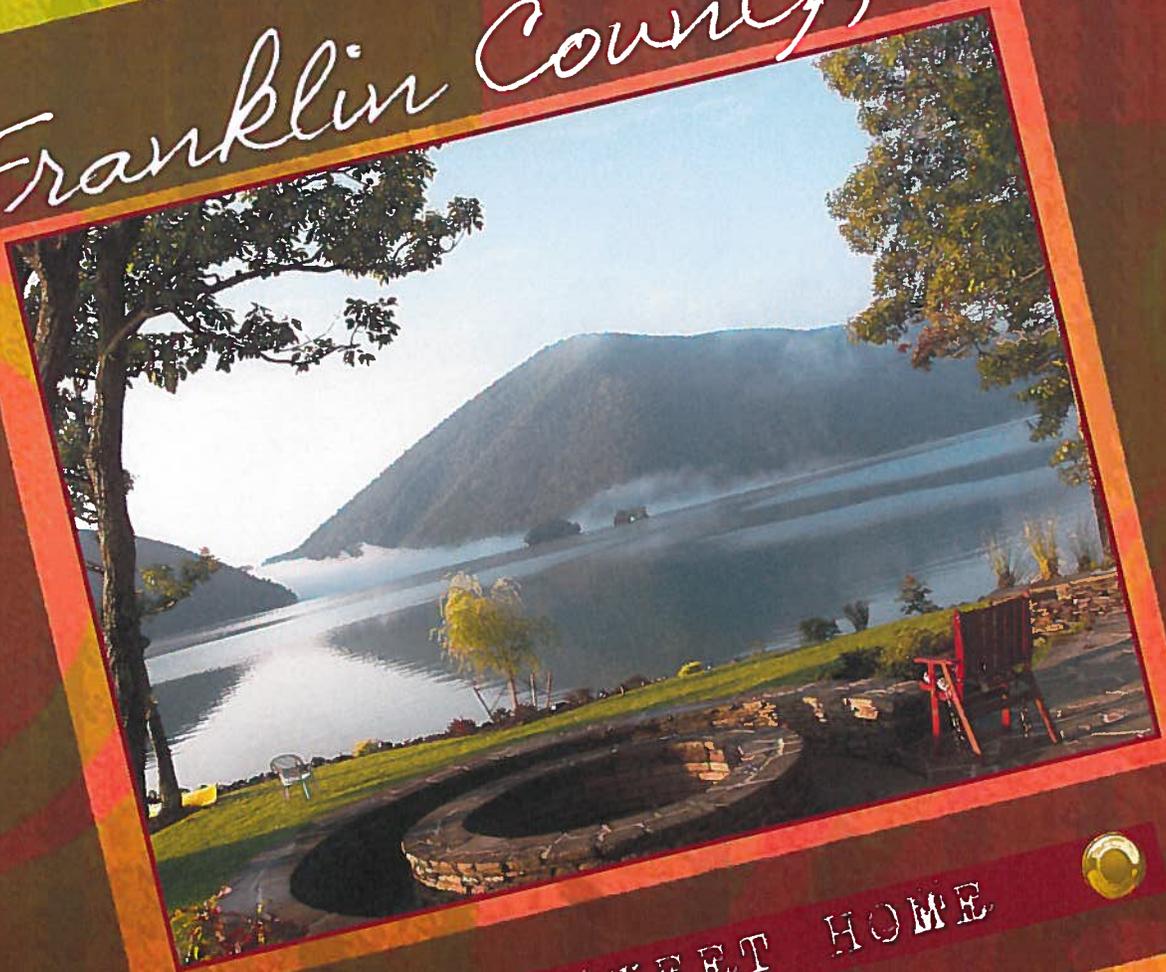


Adopted Budget FY' 2013-2014

Franklin County, VA



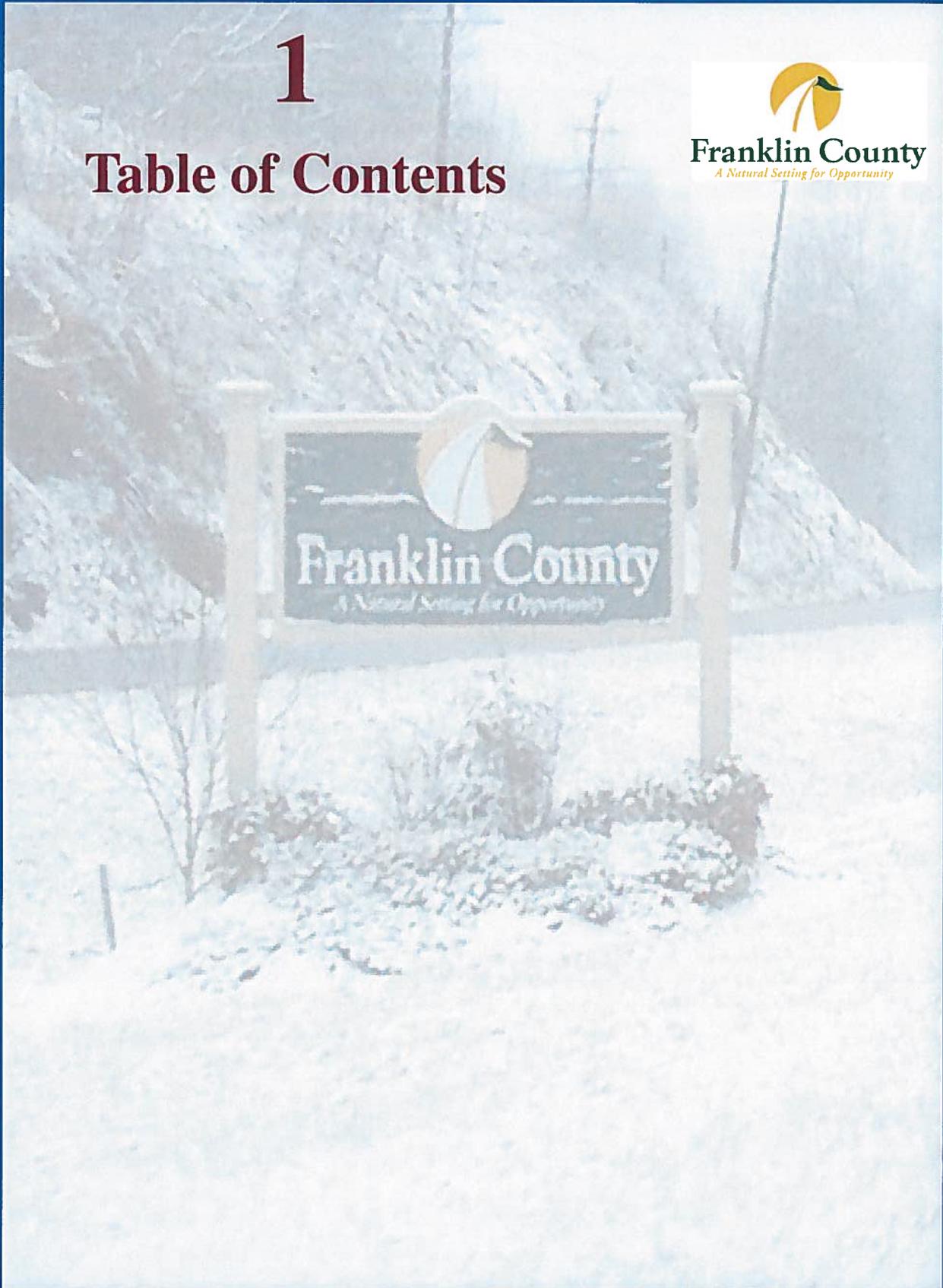
HOME SWEET HOME



Franklin County
A Natural Setting for Opportunity

1

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Franklin County
Adopted Budget FY 2013-14
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Franklin County

A Natural Setting for Opportunity

March 19, 2013

Mr. David Cundiff, Chairman
And Members of the Franklin County Board of Supervisors
County Board Room
Rocky Mount, Virginia 24151

Dear Chairman Cundiff and Members of the Board:

It is my pleasure to transmit to you today my recommendations for a balanced 2013-2014 budget for the citizens of Franklin County. I am pleased that I am able to recommend this fiscal plan for your consideration and look forward to the Board's feedback and response to the many difficult decisions that went into this recommendation.

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

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

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

Staff's recommendation for the County's 13-14 fiscal plan totals \$124,295,601. This total represents an increase of \$3,318,570 over the current year adopted budget of \$120,977,031 or 2.7%.

The County continues to struggle with spikes in fuel prices and other energy costs as well as health insurance increases for employees. County staff has worked diligently to review and reduce if possible, various departmental budgets and line items.

Operational decreases in the following major categorical areas and departments include:

- Health and Welfare: -0.23%
- Reduction in Regional Jail Debt Service from a reallocation of debt service among the participating jurisdictions: \$389,646

Increases in the functional areas and departments listed below include:

- General and Financial Administration: 4%
- Judicial Administration including all courts and related functions: 0.5%
- Public Safety (Sheriff, Corrections, EMS and Animal Control): 1%
- Community Development: 0.4%
- Public Works: 18%
- Parks, Recreation and Libraries: 8.7%
- Solid Waste and Recycling: \$527,181
- Information Technology: \$114,998

The County anticipates using one-time fund balance dollars to make up the short fall in decal revenue from the first year billing of the vehicle license fee on personal property bills (\$250,000) and also to budget carryover of School Energy funds (\$260,640).

Function	Adopted	Adopted	Difference
	2012-2013	2013-2014	
	Budget	Budget	
General Administration	\$ 3,966,843	\$ 4,125,906	\$ 159,063
Judicial Administration	2,363,269	2,375,496	12,227
Public Safety	13,124,785	13,257,144	132,359
Public Works	3,032,871	3,579,834	546,963
Health and Welfare	11,441,769	11,414,920	(26,849)
Schools	77,302,303	79,213,145	1,910,842
Recreation & Libraries	1,769,727	1,923,159	153,432
Community Development	2,136,877	2,144,761	7,884
Debt, Capital, Utilities	5,838,587	6,261,236	422,649
Totals	\$ 120,977,031	\$ 124,295,601	\$ 3,318,570

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. As previously mentioned in prior years, the County continues to pick up unfunded mandates and shore up significant losses from the Commonwealth. Virginia's economy continues to be sluggish and economic recovery has been slow at best. State-wide, the housing market continues to be challenged with a large inventory of homes for sale and small or little growth in the construction of new homes. Foreclosures and tight credit markets still are reasons to be hesitant about this sector of the economy.

Local sales tax (a clear indication of consumer spending) is projected to increase 12.7% in the FY13-14 adopted budget. Real Estate and Personal Property Taxes are showing some signs of growth at 2.8% and 7.2% respectively. A \$6 per ton increase in the landfill tipping fee was adopted for FY13-14 although actual tonnage collected at the landfill is projected to remain basically level. The tipping fee increase will generate approximately \$180,000 in new revenue helping to offset additional operating expenditures of over a half million as the County's new landfill opens this July.

The state has increased its' share of funding for K-12 education by approximately a half million dollars which is mostly earmarked for a salary increase. The School System has projected a 2.5% cost of living, move up one step salary increase to cost \$1.6 million. Federal revenue for School programs is projected to increase a half million or 7%. These funds are earmarked for Title II, Title VI-B programs and School Food.

Of significant note on adopted expenditures are the following:

- Continues funding for disaster recovery protection of mission critical Information Technology Infrastructure.
- Provides \$527,181 of additional operating expenditures for the opening of the new landfill in July 2013. The County has made a total investment of over \$7 million in the new landfill which is ready to open on time and under budget.
- Adds an additional Career EMS Crew to support the volunteers. This expense is completely funding from increased EMS billing fee revenue and does not utilize any general fund dollars.

In terms of school funding for FY13-14, I am recommending the following:

- 📄 Local operational funding of \$28,981,425 – an increase of \$1,351,517 or 5%.
- 📄 Level debt service funding of \$2,691,997 less \$103,000 for the drop in school debt service in FY13-14. The \$103,000 is reserved for future School debt service in the County Debt Service Fund and has been earmarked for the School five year capital projects plan which began in FY12-13.
- 📄 Continued School Capital funding of \$880,000 plus \$340,000 for school bus replacement for a total of \$1,220,000. \$880,000 has also been earmarked for the School five year capital projects plan which was started in FY12-13.

☞ School Energy Fund Carryover of \$260,640

Total Local Funds net Increase for the Schools is \$1,510,112.

Other Highlights in the Budget Include:

Major Capital Improvements for FY13-14 include:

- Funds \$261,300 for Upgrades of Mission Critical Information Technology Infrastructure Improvements.
- Continues Landfill Monitoring and Groundwater Corrective Action Expenditures as well as engineering consulting work on the old and new landfill. Funds replacement landfill capital equipment through a five year lease purchase.
- Includes \$270,500 for Fire/EMS Apparatus and Vehicles and \$181,000 for Law Enforcement Vehicles.
- Provides \$200,000 in local economic development funding incentives, an additional \$100,000 for a Business Park set aside and an additional \$100,000 for the Job Creation Fund.
- Includes \$5,000 for improvements and repairs at various county parks as well as the continuation of the \$100,000 annual payment on the Smith Farm.
- Provides \$100,000 for the on-going study of improvements to the public safety radio system.
- Plans for the replacement of voting equipment by setting aside additional funds in FY13-14. The accumulated set aside amount in FY13-14 is projected to be \$250,000 – approximately half the total amount needed to replace this equipment.

The recommendations outlined above require the 2013-2014 Budget be funded with the following *existing* tax rates:

Real Estate	\$0.54 per \$100 assessed valuation
Personal Property	\$2.34 per \$100 assessed valuation
Personal Property: Heavy Equipment	\$1.89 per \$100 assessed valuation
Machinery & Tools	\$0.70 per \$100 assessed valuation
Merchants Capital	\$1.08 per \$100 assessed valuation

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,

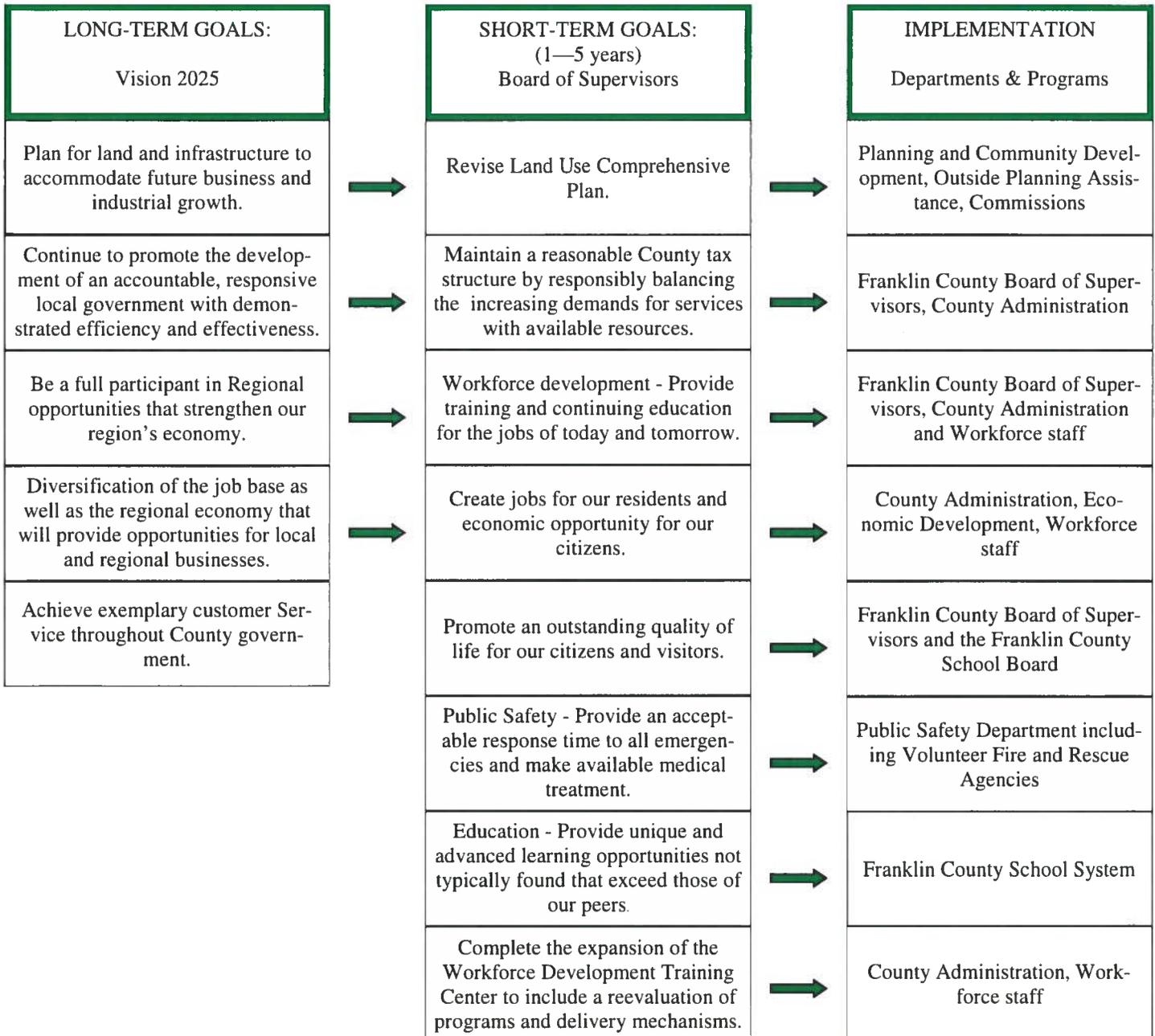
A handwritten signature in black ink that reads "Richard E. Huff, II". The signature is written in a cursive style with a long horizontal stroke extending to the right from the end of the name.

Richard E. Huff, II
County Administrator

The Franklin County budget was adopted on April 23, 2013. There were no changes to the tax rates shown above.

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.

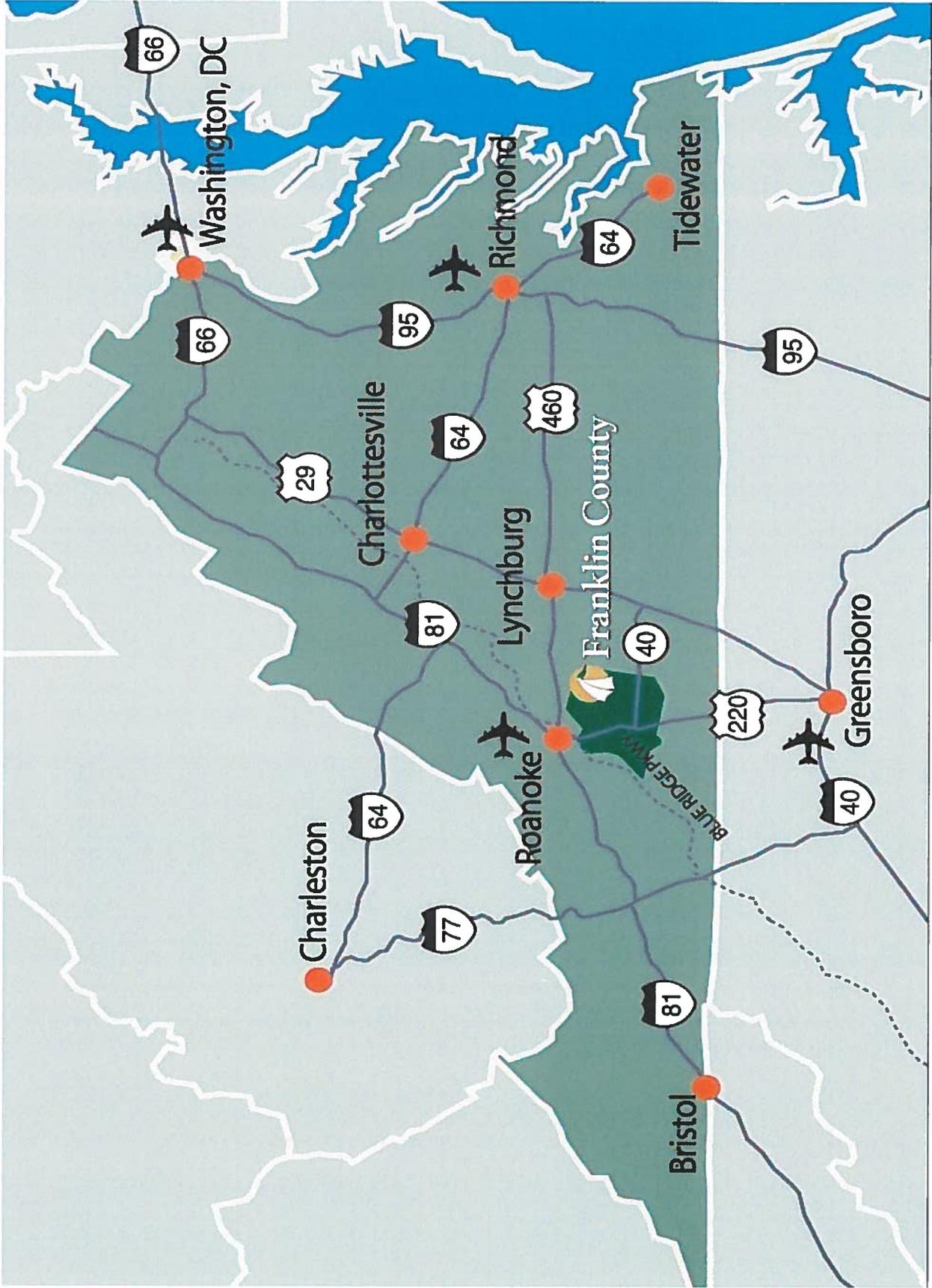
The County lies in the western piedmont, a diverse terrain ranging from flatlands on the east to rugged peaks of the Blue Ridge on the west. The area was home to Native Americans as early as 10,000 B.C. In the 1600's an eastern Siouan tribe inhabited the region. Indian relics, arrowheads and artifacts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

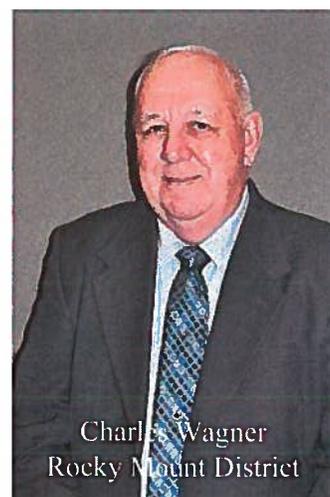
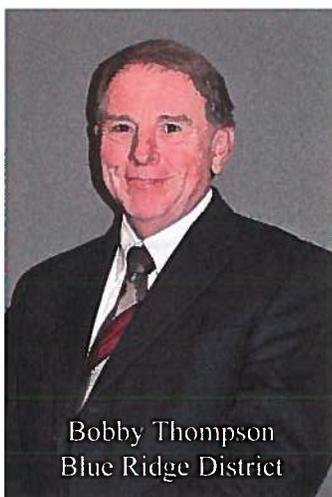
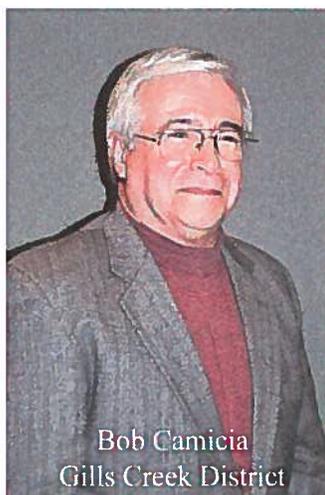
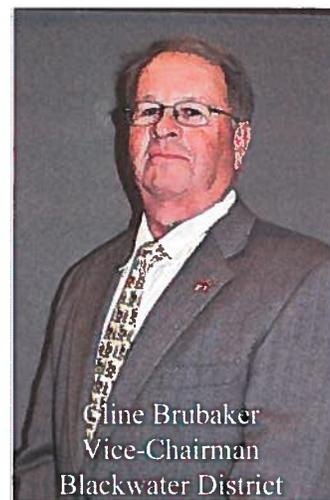
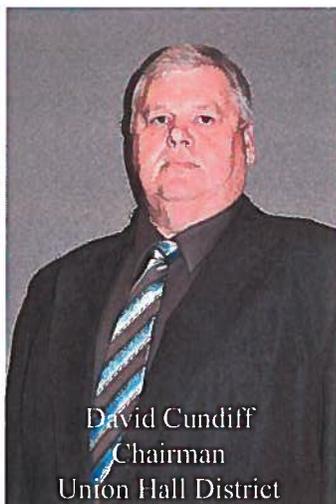
The late nineteenth century saw increasing industrialization. With the entry of the Norfolk and Western railroad in 1892, the Punkin Vine route through the County provided new access for industry. Tobacco factories as well as diversified wood and textile-based industries became significant components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



Franklin County Board of Supervisors

June 30, 2013



Franklin County Officials

June 30, 2013

Board of Supervisors

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

County Administration

Richard E. Huff, II, County Administrator

County Attorney B. James Jefferson
Assistant County Administrator Christopher Whitlow
Assistant County Administrator Larry Moore
Director of Finance Vincent Copenhaver
Director of Commerce & Leisure Services Michael Burnette
Director of Information Technology Steve Thomas
Director of Planning Neil Holthouser
Director of Public Safety Daryl Hatcher
Director of General Properties Michael Thurman
Director of Solid Waste Barry Sink
Director of Aging Services Rose Boyd
Director of Library Services David Bass
Director of Franklin Center Kathy Hodges
Director of Family Resource Center Cynthia Treadway
Director of Social Services Deborah K. Powell
Chief Building Official Peter Ahrens
Unit Coordinator of Va. Cooperative Extension Shewana Hairston
Registrar Kay Chitwood

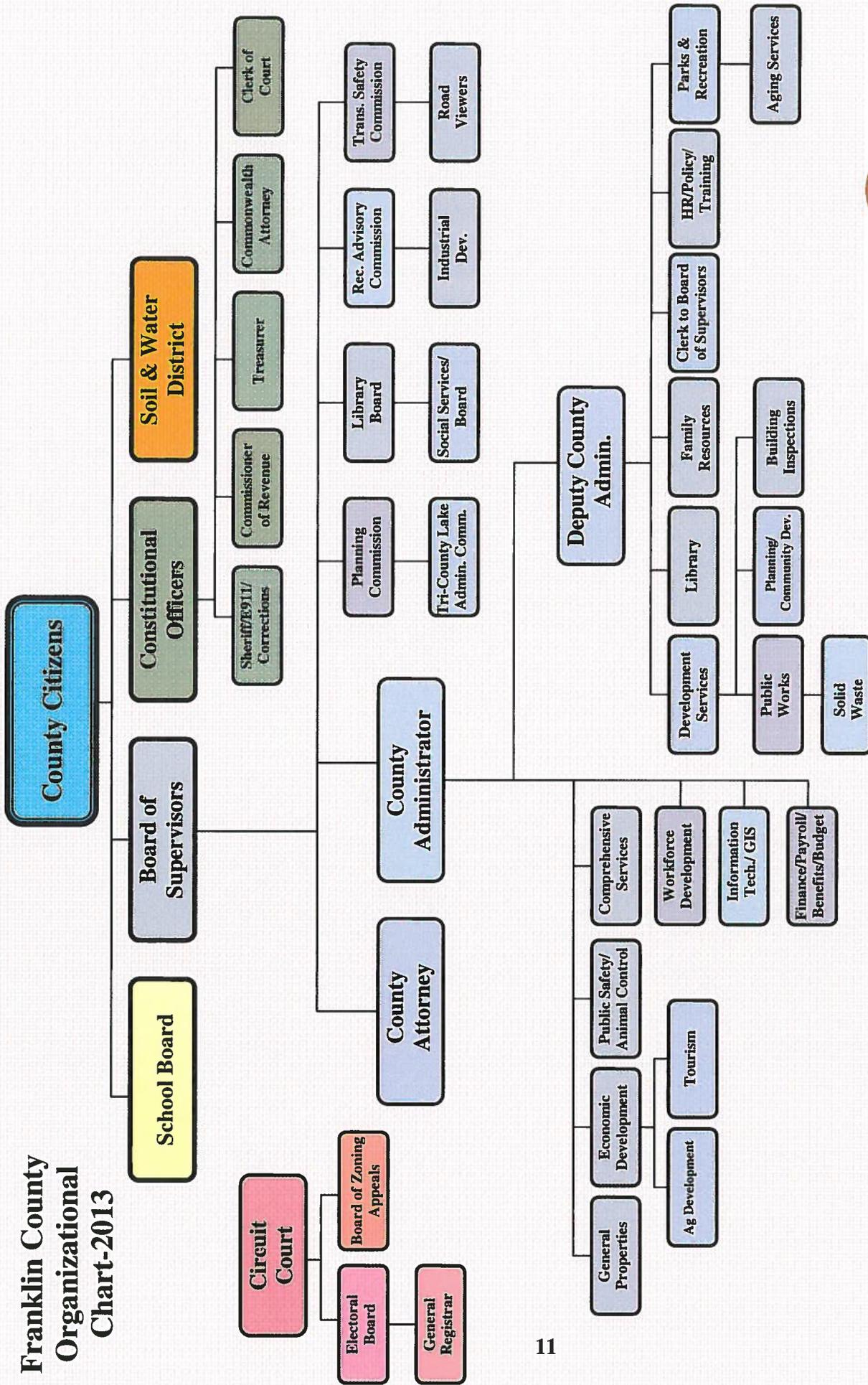
Constitutional Officers

Clerk of the Circuit Court Teresa Brown
Commissioner of the Revenue Margaret Torrence
Commonwealth Attorney Timothy Allen
Sheriff Bill Overton, Jr.
Treasurer Lynda Messenger

Franklin County Social Services Board Members

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

Franklin County Organizational Chart-2013





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Franklin
Virginia**

For the Fiscal Year Beginning

July 1, 2012

Christopher P. Morrell *Jeffrey R. Egan*

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Franklin County, Virginia for its annual budget for the fiscal year beginning July 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

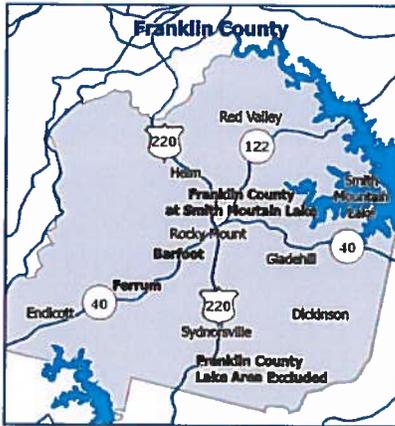
This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

A Quick Look at Franklin County, Va.

**Miscellaneous Statistics
June 30, 2012**

Date Established	1786
Form of Government	County Administrator
Area	721 square miles
Population (estimate)	56,300
Registered Voters	35,282
Median Age	40
Per Capita Personal Income	\$32,626
Building Permits Issued	1,134
Value of Building Permits Issued	\$51,347,040
Unemployment Rate	4.9%
Fire and Rescue Protection:	
Stations	18
Firefighters and Volunteers	230
Police Protection:	
Number of Employees	82
Number of Arrests	2,231
Number of Calls for Service	22,833
Education:	
Number of Elementary Schools	12
Number of Middle Schools	1
Number of High Schools	1
Number of Career Centers	1
Enrollment	7095
Parks and Recreation:	
Number of Parks	9
Total Park Acreage	696
Libraries:	
Number of Sites	2
Patrons Registered	25,013
Total Circulation	254,099

A Quick Look at Franklin County, Va.



Location: 36.99322 N, 79.88081 W

Size: 721 sq. miles

Population: 56,300
(estimate June 30, 2012)

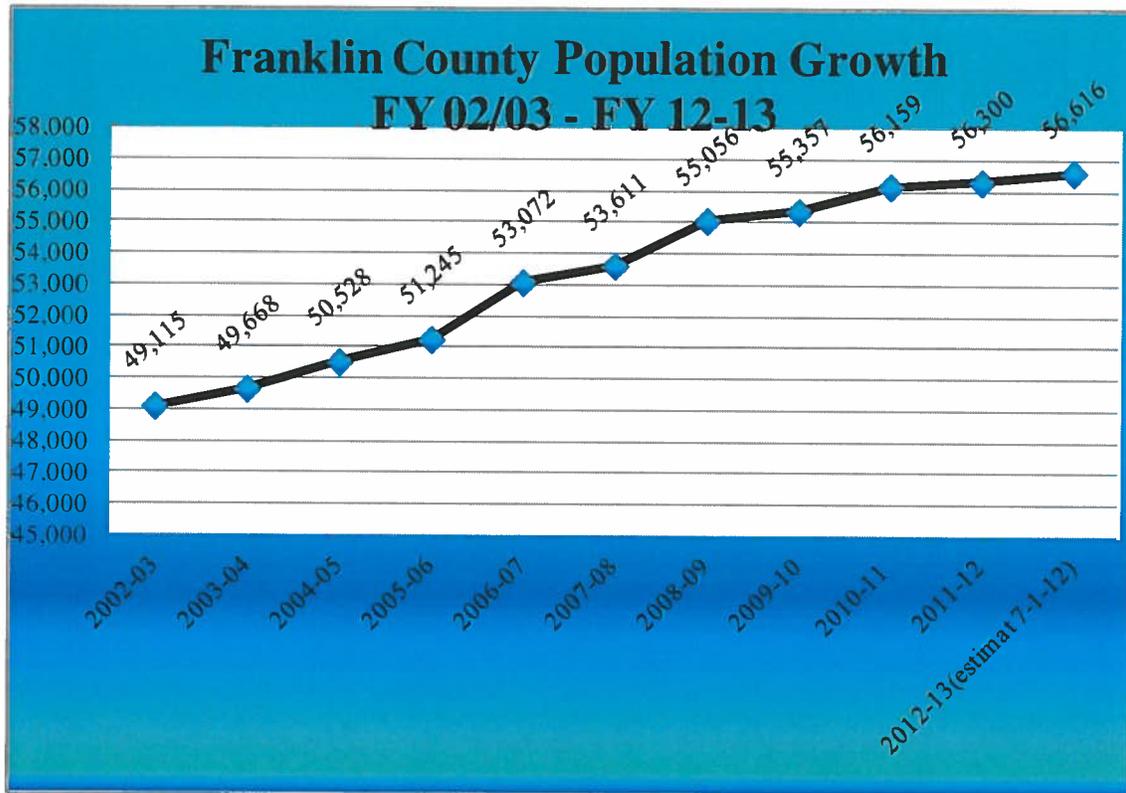
Population Density: 78.08 people/sq. mile

Towns & Communities:

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

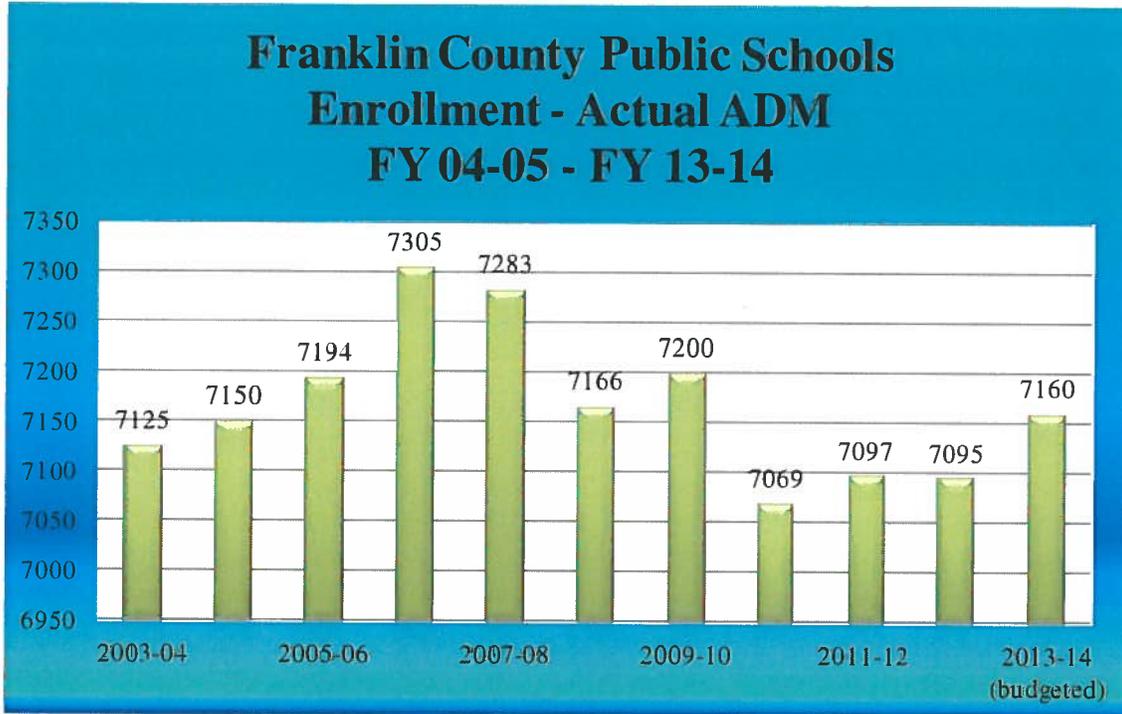
Population:

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



A Quick Look at Franklin County, Va.

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



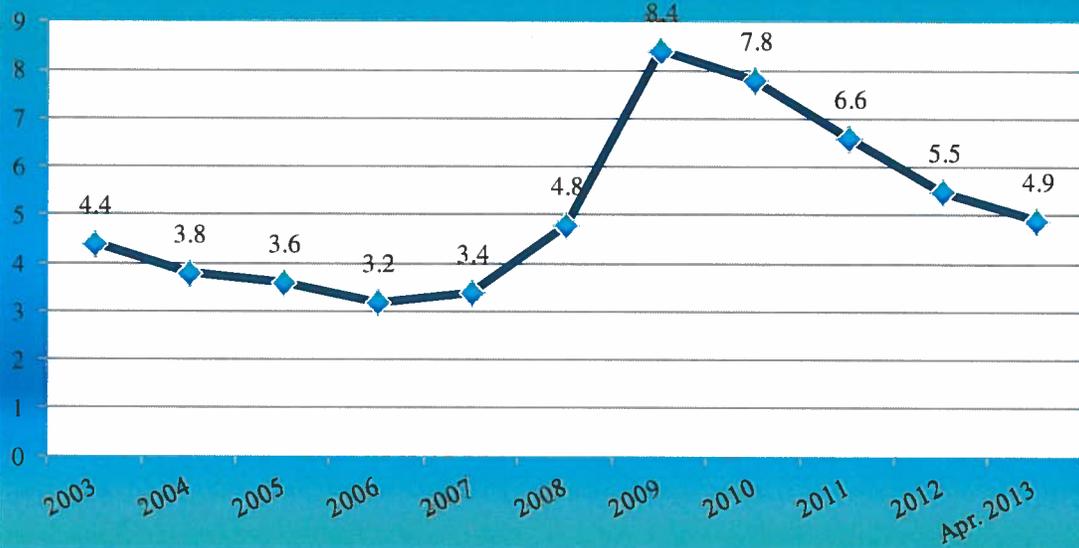
Educational Attainment

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

(percentage of population 25 and older who have earned)

As of 2010 Census

Franklin County Unemployment Rate % 2002- 2013



Franklin County Per Capita Personal Income 2003-2012



A Quick Look at Franklin County, Va.

Principal Employers:

<u>Employer</u>	<u>Product or Service</u>	<u>Estimated Employment</u>
PlyGem Windows	Wood Window/Door Units	600-900
Franklin County Schools	Education	1,392
Wal-Mart	Retail	400-500
Trinity Packaging, Inc.	Plastic Packaging	250-350
Ronile, Inc.	Processed Carpet Yarn	300 – 400
The Willard Companies	Property Management	200-250
McAirlaids	Life Sciences	50 – 99
Carilion Franklin Memorial Hospital	Hospital	250-300
Franklin County	Local Government	309
Uttermost Company	Interior Furnishings	150-200
Mod-U-Kraf Homes, Inc.	Modular Homes	100 – 299

Forecast for the Regional Economy:

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

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

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

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

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

A Quick Look at Franklin County, Va.

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

Property Value and Construction

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Total Taxable</u>	<u>Residential Construction</u>	
	<u>Assessed Value</u>	<u>Number of Permits</u>	<u>Value</u>
2001-2002	\$3,368,029,713	1,346	\$104,898,588
2002-2003	3,503,242,241	1,511	112,521,986
2003-2004	3,650,736,628	1,656	142,222,261
2004-2005	5,039,051,965	1,569	186,932,216
2005-2006	5,299,278,776	1,552	213,523,771
2006-2007	5,559,899,532	1,358	153,694,094
2007-2008	6,026,055,132	1,484	136,739,602
2008-2009	8,292,525,331	1,042	133,734,342
2009-2010	8,363,776,434	874	52,752,602
2010-2011	8,406,148,776	978	64,124,405
2011-2012	8,493,026,694	1,029	54,910,190

Source: Franklin County Commissioner of Revenue and Building Inspections

Department

A Quick Look at Franklin County, Va.

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

<u>Fiscal Year</u>	<u>Population(1)</u>	<u>Gross Assessed Value (3)</u>	<u>Gross and Net Bonded Debt(2)</u>	<u>Ratio of Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt per Capita</u>
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
2006-07	51,102	5,559,899,532	33,003,883	0.0059	645.84
2007-08	52,202	6,026,055,132	36,938,539	0.0061	707.61
2008-09	52,841	8,292,525,331	36,418,271	0.0044	689.20
2009-10	53,450	8,363,776,434	34,807,635	0.0042	651.22
2010-11	56,159	8,406,494,817	31,900,271	0.0038	568.03
2011-12	56,300	8,493,026,694	29,042,189	0.0034	515.85

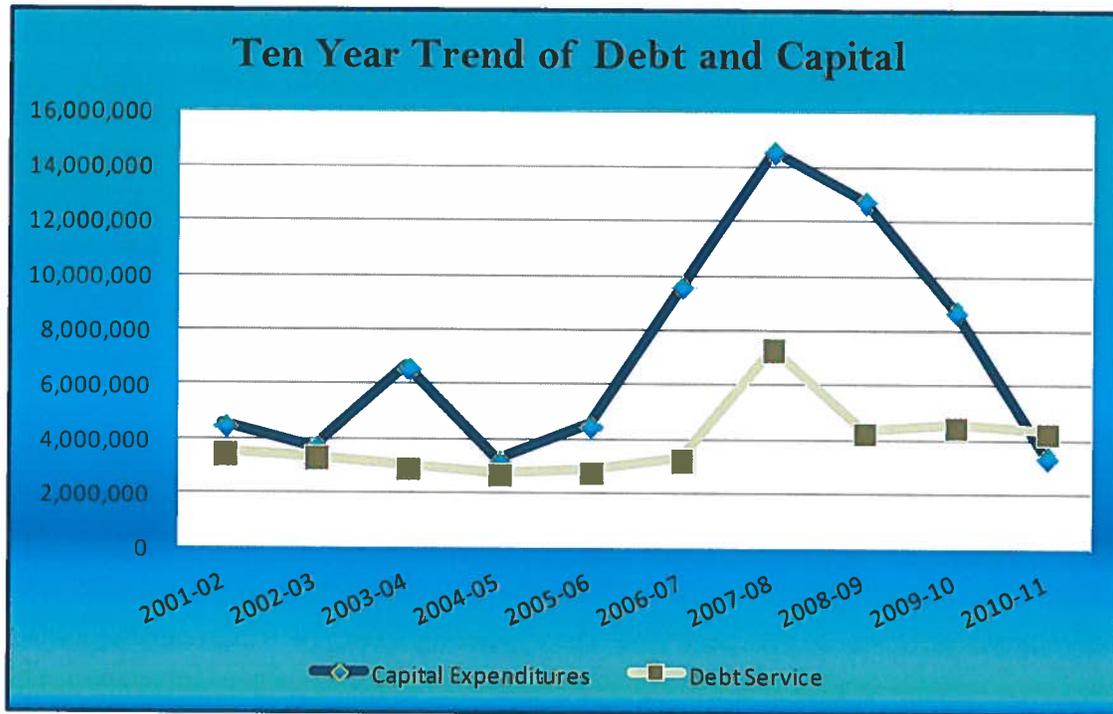
Note: (1) Bureau of the Census
 (2) Includes all long-term general obligation debt
 (3) 100% of fair market value

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

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service (1)</u>	<u>Total General Government (2) Expenditures (3)</u>	<u>Ratio of Debt Service to General Governmental Expenditures</u>
2001-02	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%
2006-07	2,076,767	1,232,658	3,309,425	117,641,185	2.81%
2007-08	6,004,140	1,364,839	7,368,979	119,999,538	6.14%
2008-09	2,753,602	1,582,736	4,336,338	136,814,311	3.17%
2009-10	2,960,922	1,602,618	4,563,540	129,335,060	3.53%
2010-11	3,122,020	1,362,326	4,484,346	119,968,362	3.74%
2011-12	3,028,681	1,293,215	4,321,896	121,319,835	3.56%

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

A Quick Look at Franklin County, Va.



**Franklin County, Virginia
Ten Largest Real Estate Assessments
June 30, 2012**

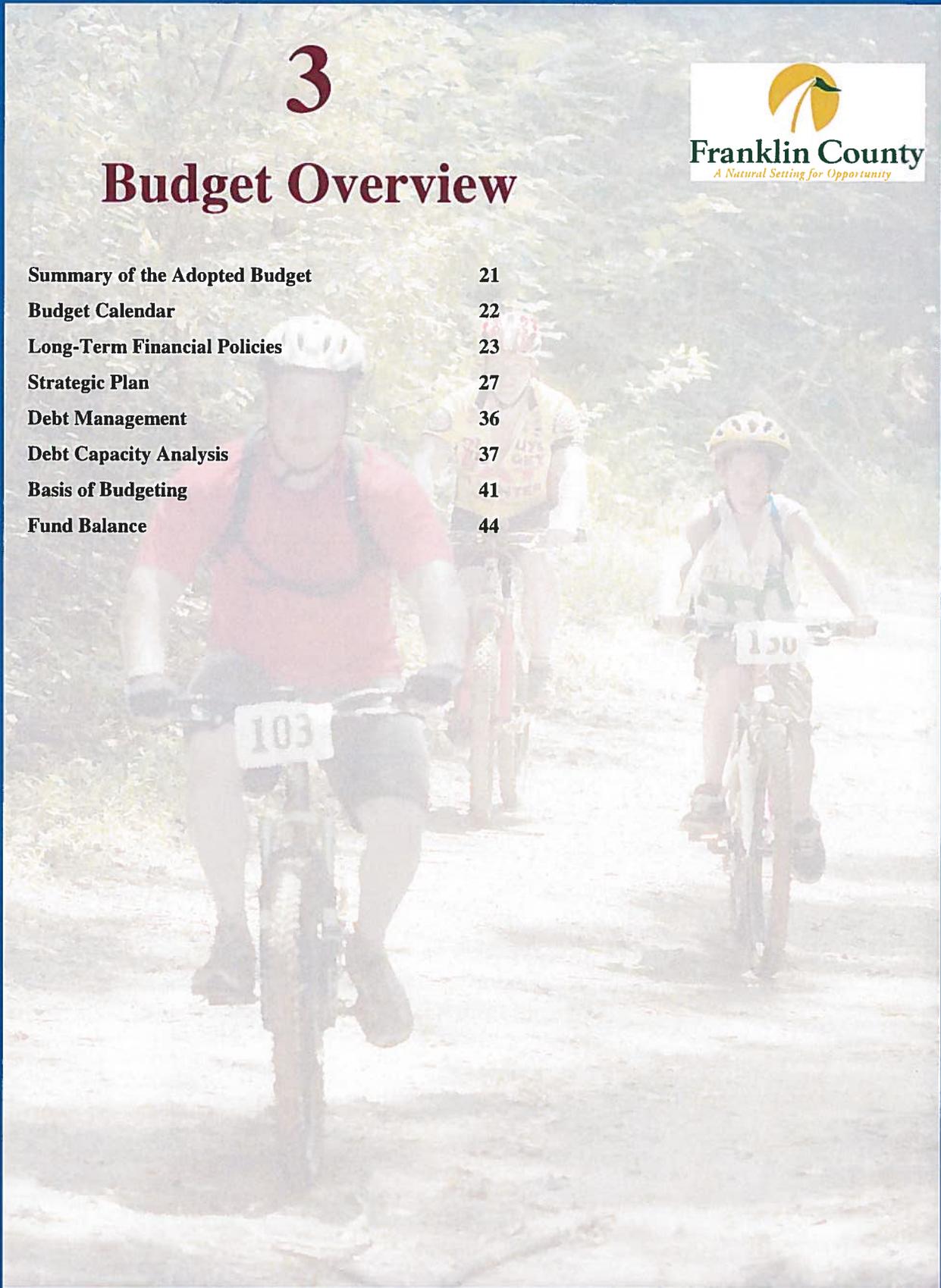
<u>Taxpayer</u>	<u>Nature of Business</u>	<u>Assessed Value (Millions)</u>
Appalachian Power Company	Electric Utility	98
Franklin Real Estate Company	Real Estate	48
Central Telephone Company	Telephone Utility	48
Branch Banking & Trust Co	Real Estate	41
Willard Construction Company	Construction	27
Lake Watch LLC	Real Estate	23
RKL Holdings	Real Estate	19
Bayview Holding LLC	Real Estate	16
Windstar Properties LLC	Real Estate	13
Wal Mart	Retail	10

3

Budget Overview



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Franklin County Summary of the Adopted Budget

The adopted budget for fiscal year 2013-2014 is hereby presented on a cash basis of accounting under which revenues and related assets are recorded when received and expenditures are recorded as the related funds are expended.

The Budget Process

Franklin County's budget process is governed by Section 15.2-2503 of the Code of Virginia and states that the County budget shall be developed for "information and fiscal planning purposes only." The budget process begins in December with revenue projections being prepared by the Department of Finance. At the same time, budget forms and instructions are distributed to 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 usually held in mid to late April and final adoption usually occurs by the end of April.

Budget Amendment Process

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

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

The Budget as a Managerial Tool

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



Budget Calendar

<u>Date</u>	<u>Task</u>
October 3, 2012	CIP forms and instructions distributed to departments
November 2, 2012	CIP forms due to Finance department
November 11, 2012 through December 5, 2012	Preparation of CIP document Department of Finance prepares revenue projections Budget forms and instructions distributed to Departments
January 7, 2013	Budget forms due to Finance department
January 16, 2013	Revenue projections finalized
January 16, 2013	County Administrator begins review of forms and departmental requests
February 28, 2013	Proposed budget decisions and preparation of County budget
March 5, 2013	School Board Public Hearing
March 12, 2013	School Board budget presented to Board of Supervisors
March 19, 2013	County budget presented to Board of Supervisors
March 21, 2013 through April 4, 2013	County/School board budget discussions
April 16, 2013	Public Hearing on combined School and County budget
April 23, 2013	Fiscal Year 2013-2014 budget adoption
May – June, 2013	Preparation of related budget documents
July 1, 2013	Implementation of Fiscal Year 2013-2014 adopted budget
July 23, 2013	Budget Book due to GFOA for review

Franklin County Long-Term Financial Policies

Financial Planning Policies

Balanced Budget: It is a requirement of the County Administrator to submit a balanced budget to the Board of Supervisors. A balanced budget is defined as the total sum of money Franklin County expects to collect being equal to the total amount it anticipates to spend on goods, services and other expenditures. Section 15.2-2503 of the Code of Virginia, as amended, states that the County budget shall be developed for “informative and fiscal planning purposes only”. It serves as a plan for County operations, maintenance, capital outlay, and debt service and may include reserves for contingencies and future capital improvements. The annual budget must contain a complete itemization of all estimated expenditures, revenues, and borrowings and must be approved by the governing body prior to July 1 of each year. Similarly, the School Board Budget must be adopted by May 1 of each year. The budget adopted by the Board of Supervisors on April 23, 2013 and presented in this budget document is a balanced budget.

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

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

A Strategic Plan was adopted by the Board on February 17, 2009. Excerpts from this plan are included in the following pages.

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

1. *Pooling of funds*

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

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

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

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

Revenue Policies

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

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

Expenditure Policies

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

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

I. Purpose

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

II. Components of Fund Balance

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

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

III. Committed Fund Balance Policy

The Board of Supervisors is the County's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Board of Supervisors. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

IV. Assigned Fund Balance Policy

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

V. Minimum Unassigned Fund Balance Policy

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

VI. Resource Flow Policy

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

Purchasing Policy:

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

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

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

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



Franklin County
A Natural Setting for Opportunity

FRANKLIN COUNTY STRATEGIC PLAN

FEBRUARY, 2009

Authored By: Franklin County Board of Supervisors
Date: February 17, 2009

FORWARD

Nestled along the beautiful Roanoke Valley among Virginia's Blue Ridge Mountains lies Franklin County, Virginia. Commonly referred to as the "Land Between the Lakes and the Blue Ridge", Franklin County is an area carved from mountainous terrain with breathtaking vistas of the Blue Ridge Mountains. Our County is thickly carpeted with pastures and blessed on either side by the crystal-blue waters of Philpott Lake and the spectacular shoreline of Smith Mountain Lake.

Franklin County was first settled in the mid 1700s as European immigrants joined Native Americans and African Americans to create a unique community, rich in history. From the slopes of the Blue Ridge Mountains to the rolling countryside, our county is home to many century old structures including the boyhood home of Booker T. Washington – influential African American leader of the post Civil War era – and the home of Jubal Early, the confederate general and acclaimed historian.

Today, Franklin County's abundance of beauty and natural resources continue to attract residents and visitors from around the globe. Our county is "A Natural Setting for Opportunity"... a land of rivers, lakes, forests, modern amenities, old-world charm and Southern hospitality.

The Franklin County community is governed by a Board of Supervisors, composed of one member from each of the county's seven magisterial districts. The Board of Supervisors is vested with all policy making powers and responsibilities conferred on local governing bodies by the Commonwealth of Virginia. This document is the County's strategic planning tool or guide formulated to assist the Board of Supervisors in carrying out such policy making decisions.

BACKGROUND:

Strategic planning in local government involves a structured, analytical approach to setting goals, defining objectives, and strategically pursuing actions in furtherance of a shared community vision. Strategic planning extends beyond arbitrary administrative boundaries and traditional thinking. Strategic planning is often defined as “a disciplined effort to produce fundamental decisions and actions that shape and guide what an organization is, what it does and why it does it.” This process involves research, development and consideration of strategic alternatives and places an emphasis on the future impacts of current decisions.

Franklin County (2008 population estimate 52,841) is one of the fastest growing counties in Western Virginia. Such growth and development creates increasing demands on local government, which must continually update its policies, programs and functions in order to make difficult choices and prepare for the future. The purpose of developing a strategic plan is to assist the County in establishing and maintaining a focus on those policy-making decisions that are critical to the positive growth of the community. Without a strategic focus, the path of the County will run the risk of meandering from issue to issue without consensus on what objectives must be addressed in order for the community to grow in a healthy, prosperous manner.

PROCESS:

In an effort to operate more strategically, the Franklin County Board of Supervisors adopted its first Strategic Plan in February 2005. Since that time, the County has utilized the Plan as a guide for various decisions and projects. As the community's demographics continue to change, the locality's Strategic Plan should also be periodically updated. In the Summer and Fall of 2008, the Board and staff held a series of work sessions in order to update the original plan to reflect the Board's current vision.

The Franklin County Board of Supervisors conducted a priority-setting work session at the Phoebe Needles Conference Center on August 11, 2008. This work session focused on the following:

- Development of a Vision Statement by the Board of Supervisors depicting a desired future state for the County.
- Identification of what the Board would like to keep and change about the County to achieve its ideal future.
- Identification of Board priorities which will be most critical to achieving the Vision.

After careful consideration of its values, priorities, and resources, the Franklin County Board of Supervisors established the following vision statement:

OUR VISION - 2025

Franklin County, Virginia – appreciating its rural, scenic Blue Ridge landscape and rich cultural and agricultural heritage is a uniquely balanced, well educated, prosperous, and diverse land of families, businesses, and communities of faith who thrive amongst interconnected neighborhoods, where personal responsibility and community interdependence are cherished. Our vision is hereby achieved through the following focus areas:

Unity	Our local government, appointed boards, educational system and community organizations work to establish common goals and are committed to promoting and encouraging “One County”. Through strong neighborhoods and villages, Franklin County families recognize, respect, and continually strengthen their reliance and interdependence on one another.
Family	Franklin County is a caring community that promotes maximum self-sufficiency and economic independence to encourage and sustain secure, healthy families and individuals.
Economic Development	Franklin County's workforce is trained for the careers of tomorrow. Its residents possess a strong work ethic, critical thinking skills, and a deep sense of pride in their community. The County facilitates the creation of jobs for all sections of the population with a special emphasis on encouraging the return of our youth after advanced learning. The County has created new employment opportunities by capitalizing on its natural resources to significantly improve the standard of living in the community.
Education	Franklin County's citizens and decision makers value and encourage lifelong learning and avail themselves of extensive opportunities for self-improvement. Franklin County creates eager learners through our diverse educational system and has broad educational options to insure economic success and a high quality of life.
Land Use & Environmental Quality	Franklin County is a balanced community consisting of abundant working farms, historic sites, forests, beautiful mountains, and clean rivers and lakes where families live within connected neighborhoods supported by sustainable transportation and adequate infrastructure. Urban centers and mixed-use village centers provide residents with diverse housing, employment, educational, and recreational opportunities. The County maintains its natural setting with protected view sheds through respected ecological and low impact development strategies. Franklin County is a land of clean water, pristine air and stable soils.
Community Infrastructure & Facilities	Franklin County is well served by flexible, adaptable, accessible community facilities that encourage and strengthen family, neighborhood, natural environment, and local government functions. The County continually plans for sustainable and affordable infrastructure including schools, highways, roads, utilities, solid waste, and other essential facilities. Franklin County is viewed as a national leader in the delivery of parks, recreation programs, libraries, arts, and cultural events that enrich the quality of life and health for residents and visitors alike.
County Government Services	Franklin County provides services that are easily accessed and delivered with excellent customer service in a timely and efficient manner by well-trained professionals, including the County's many dedicated volunteers. The County fully utilizes the collective resources of a vibrant region to enhance its services.

In addition to its vision and focus areas, the Board established a list of priorities that should guide strategic thinking in the near-term. These priorities included the following:

- Create a mechanism to effectively involve the broader community in major issues, especially land use. (Objective 9.2)
- Enhance County fire and EMS by increased support of volunteers, expansion of paid staff where it is needed, strategic placement of new and refurbished facilities, and emergency medical dispatch. (Objective 4.3)
- Implement a water/sewer strategy for the County. (Objective 4.1)
- Develop and implement a comprehensive agriculture support plan. (Objective 5.3)
- Develop and implement a strategy to effectively coordinate and strengthen human services in the county to address the social factors identified in our Vision (i. e. poverty, child abuse, domestic violence, self-sufficiency, mental health, school performance). (Objective 8.1, 8.2 & 8.3)
- Develop a specific strategy to more fully realize the potential of Philpott Lake, including protection of it and the use of it as an economic catalyst. (Objective 5.5)
- Develop and implement a strategy with the County School System that results in an effective process of setting goals and allocating resources. (Objective 6.1)
- Continue the process of rewriting the Zoning and Subdivision Ordinance with a focus on strengthening the village concept and using flexible standards to meet needs of all areas of the County. (Objective 10.2 & 10.3)
- Re-examine and revise the Comprehensive Plan to insure broader community support. (Consider whether a build-out analysis would be a useful tool for the Board and the staff in arriving at a consensus on the Plan). (Objective 10.1)
- Develop a strategy and timeline for job growth and economic development that raises the County's median income to include site development, funding set-asides, and a marketing plan. (Include the role/growth of Ferrum College as part of the strategy). (Objective 5.1 & 5.2)
- Investigate the flexible design of strategies to deliver service based on the needs of the community (i.e. achieve a greater understanding of the individual needs/income of County residents; examine strategies to give more flexibility in the incremental payment of taxes; examine service/taxing districts). (Objective 3.5)
- Match capital improvements realistically with anticipated funding, including merging school needs with other County needs. (Objective 7.1)
- Pilot at least one solid waste compacting and recycling site. (Objective 4.2)
- Achieve exemplary customer service throughout County government (including measures and attention to problem areas). (Objective 3.1)
- Develop an effective process for working with the Planning Commission to insure a greater understanding of vision, goals, and the rationale for decisions. (Objective 9.1)
- Plan the next step in the County's branch library system. (Objective 4.6)
- Continue the program of purchase development rights to preserve land for conservation. (Objective 5.3)
- Continue to investigate passenger rail and bus service to Franklin County. (Objective 10.4)
- Develop a ridgeline protection ordinance. (Objective 10.2)
- Use the Parks and Recreation Master Plan to guide recreational facility development and programming, to include: (Objective 4.5)
 - Ensure that there is Lake access and access to recreation facilities for County residents that do not currently have them.
 - Implementation of the existing Trail Plan

PLAN SYNTHESIS:

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

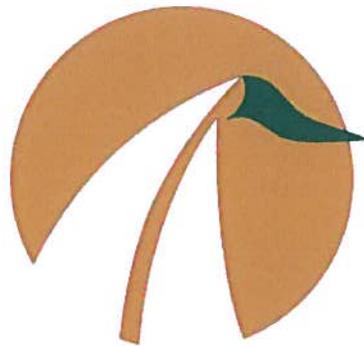
- Endorse the Strategic Plan
- Base policy and operating decision on the Strategic Plan
- Link the Strategic Plan to other Planning Documents (i.e. Capital Improvement Plan, Comprehensive Plan, County Work Plans and report progress quarterly, etc.)
- Incorporate the Strategic Plan into the Budget Process to ensure compliance with the Vision
- Associate the Strategic Plan with Departmental/staff Performance Reviews
- Integrate a performance report of the Strategic Plan into the Annual Report
- Review the Strategic Plan periodically and report update/success of completion of target dates at the monthly Management Team meetings in order to report progress to the Board of Supervisors
- Engage Board, Staff and citizens in achieving Action Strategies
- Post the Strategic Plan on the County's website including updates periodically.

After establishing a vision and near-term priorities, the Board of Supervisors directed County staff to develop a Strategic Plan to implement the Board's vision. The County's Management Team – consisting of County Administration, department heads, and other senior staff – conducted a strategic planning work session on September 30 and October 1, 2008, to begin processing the Board's vision into a series of goals, objectives and tasks. The Management Team undertook the following:

- Developed an understanding of the Board's work session process and results; developed an interpretation that was meaningful for the staff in developing a useful strategic plan
- Gained a framework for strategic planning that will be helpful to the staff over the long term in responding to the Board in an effective and efficient way
- Completed an environmental scan that depicts current and future environmental trends affecting staff members and identified the highest priority staff issues that need to be addressed in the strategic plan
- For each of the Board's vision targets and for the highest priority staff issues, staff developed an ideal future state and goals that must be accomplished to achieve the ideal state, including and highlighting the Board's priorities within the goals framework

In the weeks following this strategic work session, staff continued to refine the goals, objectives and tasks of the Strategic Plan. Staff developed a new construct for the Strategic Plan, recognizing that the Board's seven focus areas are inherently interconnected and interdependent. Staff therefore sought to develop goals, objectives and tasks with broad application across multiple focus areas, seeking a holistic approach that recognizes the cause-and-effect relationships between various actions and choices. To maximize efforts in implementing this

On November 25, 2008 staff presented a draft strategic plan to the Board of Supervisors at a follow up session at Phoebe Needles. The Board of Supervisors gave the staff further feedback on the draft plan. During the months of December and January, County staff revised the plan into the final draft. The final draft was presented and adopted at the February 17, 2009 meeting of the Board of Supervisors.



Franklin County

A Natural Setting for Opportunity

Roles & Responsibilities in Strategic Planning	
Board of Supervisors	County Government Staff
1. Consider all interests.	1. Identify options.
2. Analyze information.	2. Provide expertise.
3. Establish vision.	3. Implement vision.
4. Set priorities.	4. Maximize efficiency.

Roles & Responsibilities.

The Strategic Plan forms a partnership between the Board of Supervisors and the County Government staff. The Board, representing a diverse set of stakeholders, must analyze all available information in order to establish a vision for the County, set priorities and make choices. Staff helps to frame the Board's options by providing information and expertise; staff implements the Board's vision with a commitment to efficiency and maximization of resources. Both must remain focused on established goals and objectives in order to achieve results.



Vision & Focus Areas.

The Board's strategic vision for the year 2025 depicts a desired future of health, prosperity and vitality for the community. This vision revolves around seven "focus areas," each describing a distinct aspect or function within the community that is essential to achieving the desired vision. These seven focus areas do not work independently. A successful Strategic Plan must recognize the interrelatedness and interdependencies among these focus areas. The best strategies will have broad application, and will understand the cause-and-effect relationships between various actions and choices.

Goals, Objectives & Tasks:	
Goal: A desired outcome or result that advances the Board's vision.	Focus: How the goal relates to the Board's vision and focus areas.
Objective: A measurable work product or activity that is necessary to achieve a goal.	Team: Staff and inter-agency support assigned to meet an objective.
Task: A key action that is required to accomplish an objective.	Target Date: Estimated date of completion for the task.

Goals, Objectives & Tasks.

The Strategic Plan consists of 10 primary goals, each representing an outcome that is deemed essential to implementing the Board's vision. These goals weave together the seven focus areas, touching on diverse yet interconnected aspects of community life. The goals are achieved through measurable objectives, with a focus on accomplishment and end-product. Objectives are assigned to various teams of County staff, who pool expertise from relevant fields to solve problems and complete tasks. Tasks are given priority through targeted dates of completion.

SUMMARY OF STRATEGIC PLAN GOALS:

The following is a summary of goals developed by County staff in a holistic effort to achieve the Board's vision. These goals are designed to have broad application across the Board's established focus areas.

- Goal (1): **Regional Context.**
Define Franklin County's role within the region by developing an understanding of its geographic, economic, social and cultural context. Examine data, analyze trends, and identify opportunities and constraints to maximize Franklin County's advantages within the region.
- Goal (2): **Physical Growth Model.**
Develop a physical build-out model for Franklin County that achieves the Board's vision and maximizes the county's competitive advantages within the region. Explore various growth and development scenarios, examine their impacts, and reach consensus on an appropriate model.
- Goal (3): **Role of County Government.**
Assess the role of County Government in shaping the desired future state of the community. Analyze the impact of growth and change on the demand for government services; establish level of service (LOS) expectations; ensure that County Government is best positioned to provide efficient and quality customer service.
- Goal (4): **Coordinated Public Investment.**
Develop a Master Plan to guide public investment in facilities and infrastructure; coordinate the use, location, construction, operation, and funding of facilities and infrastructure to maximize levels of service and advance the county's desired build-out model.
- Goal (5): **Economic Development Strategy.**
Develop a strategic understanding of economic development that maximizes Franklin County's unique assets and competitive regional advantages. Commit to a strategy that includes: 1) a preferred mix of industries; 2) aggressive workforce development; 3) promotion of tourism and cultural amenities; 4) agribusiness development; and 5) capital investment.
- Goal (6): **Educational Investment.**
Develop a strategic understanding of the linkage between education and economic development. Align Franklin County's investment in educational resources with desired economic and social results.
- Goal (7): **Educational Partnerships.**
Form meaningful partnerships with the County school system, institutions of higher learning, and other entities to set goals and allocate resources. Recognize the linkage between economic development, social equity, and educational attainment.
- Goal (8): **Community Needs.**
Develop ongoing mechanisms to measure, assess and analyze community needs. Develop indicators to determine progress and identify gaps in services for families and individuals.
- Goal (9): **Community Input.**
Develop and implement a strategy to enable and encourage greater citizen participation in goal setting and effective governance. Identify or create forums, settings, and venues that create opportunities for collaboration between local government, citizens, boards, commissions, businesses, and other community stakeholders.
- Goal (10): **Regulatory Framework.**
Develop an efficient and effective policy and regulatory framework to guide public and private decisions and investments related to the physical development of the community. Continually assess the policy and regulatory framework based on its relationship to the Comprehensive Plan and the desired build-out model for the county.

Franklin County - Debt Management

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

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

	<i>Policy</i>	<i>Actual at June 30, 2012</i>
The County's debt as a percentage of the real estate assessment.	3.50%	0.34%
The County's debt service as a percentage of general government expenditures	10.00%	3.56%
Overall Debt Per Capita at June 30, 2012	\$1,500.00	\$714.69
Net Bonded Debt Per Capita at June 30, 2012	\$1,500.00	\$515.85
(Net Bonded Debt only includes General Obligation Bonds and Notes and Literary Fund Loans. It excludes the liability for Landfill Closure and Post Closure, the Accrued Liability for Vacation, Sick and Comp Time, Capital Leases, Bond Premiums and the Liability for Other Post-Employment Benefits)		

Debt service requirements on currently outstanding general obligation bonds and school literary loans as of June 30, 2012 are as follows:

Fiscal Year Ending June 30,	General Obligation Bonds		Literary Fund Loans	
	Principal	Interest	Principal	Interest
2013	\$2,318,363	\$945,070	\$613,750	\$111,083
2014	2,368,334	868,424	613,750	92,670
2015	2,412,506	782,160	613,750	74,258
2016	1,939,886	702,520	613,750	55,845
2017	1,979,484	625,627	613,750	37,433
2018-2022	9,434,786	1,975,879	634,000	26,520
2023-2027	3,551,080	654,272	-	-
2028-2032	775,000	230,375	-	-
2033-2035	560,000	40,937	-	-
Total	\$25,339,439	\$6,825,264	\$4,316,500	\$397,809

As of June 30, 2012, the County (includes general government and schools) has outstanding \$25.3 million in general obligation bonds, \$3.7 million in State Literary Loans, and \$163,141 in capital leases. Also included in the County's financial statements in the long-term debt footnote is the liability for bond premiums of \$366,711, compensated absences liability of \$1,415,852, landfill closure/post closure liability of \$8,683,815 and other post-employment benefits of \$565,160. Total long-term debt at June 30, 2012 for the County is \$40,236,868.

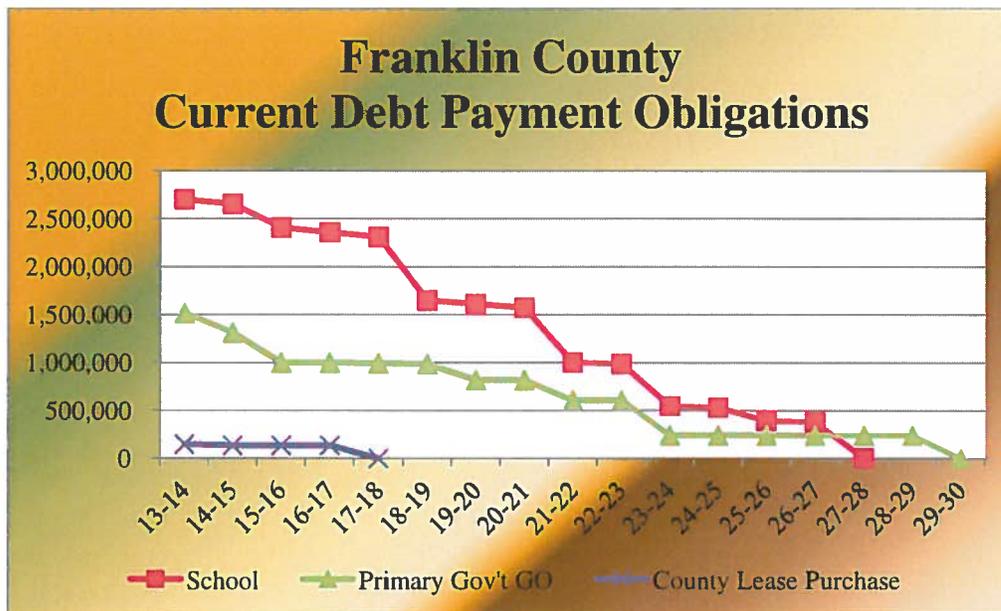
Bond Rating:

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

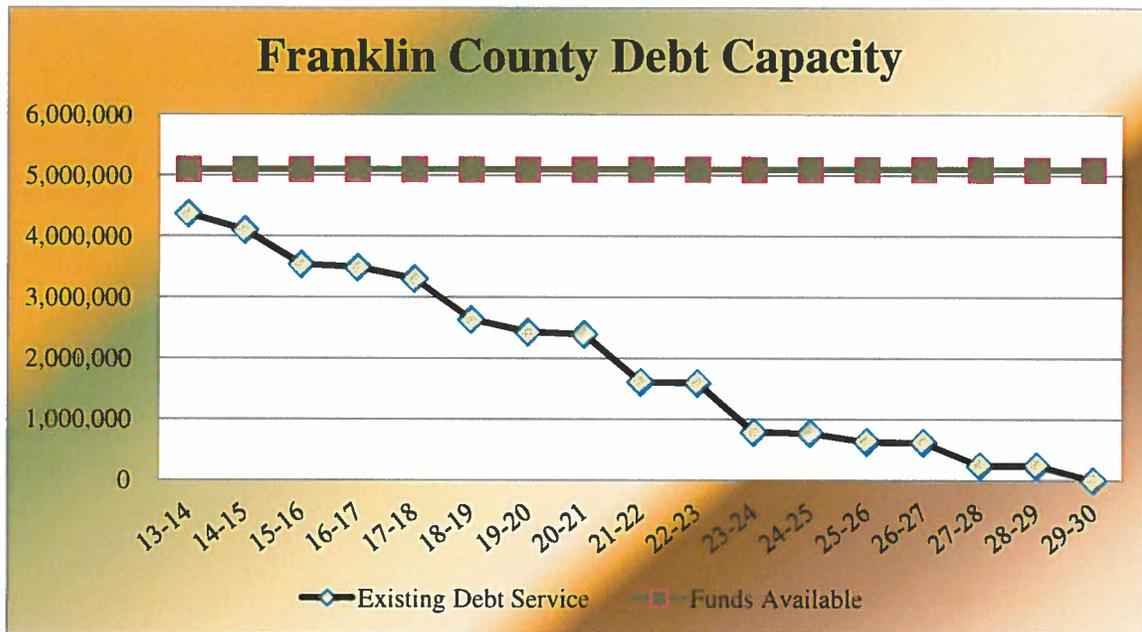
By formalizing the solid financial standing of the County in the eyes of the investment community, Franklin County has maximized their chances to borrow monies at the lowest interest rate possible. These ratings confirm to Wall Street that Franklin County's financial position is strong and as a result,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

Debt Capacity

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



The next chart examines the County of Franklin's ability to borrow in future years based upon the amount of annual debt service retired that year. This capacity assumes that total debt service will not exceed FY13-14 levels nor require increases in future tax rates.

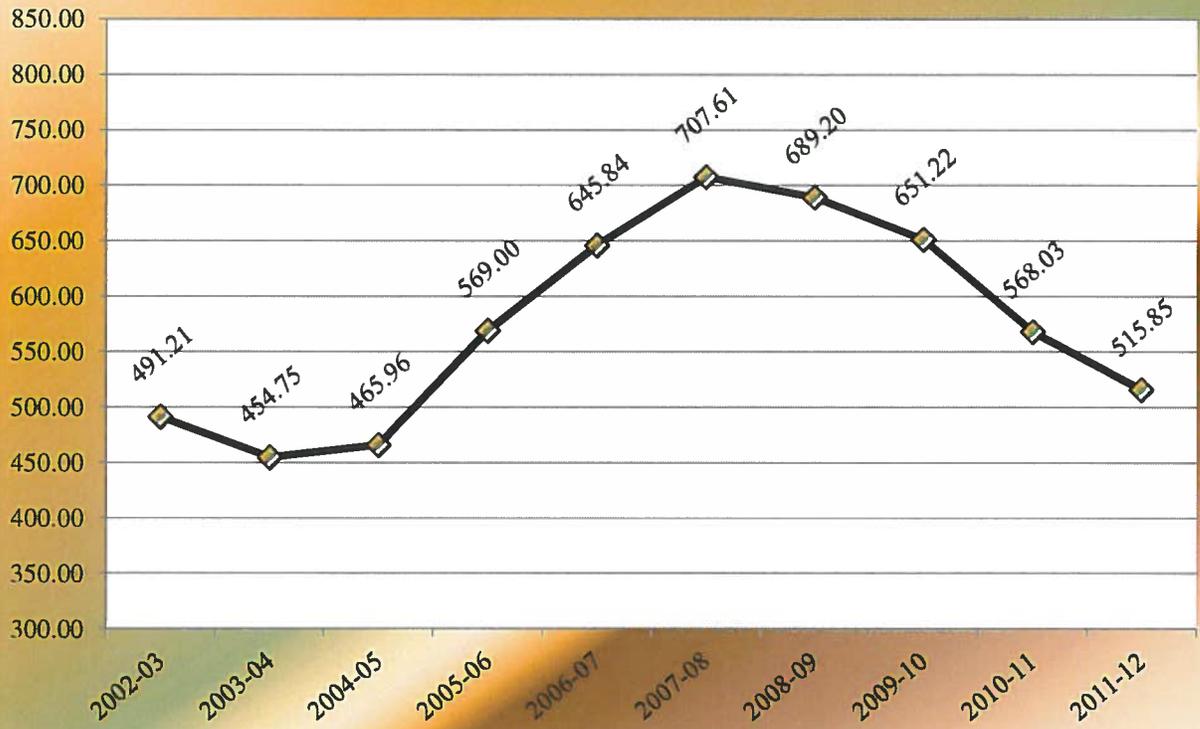


The current level of net bonded debt per capita at June 30, 2012 for Franklin County is \$515.85. The median for the Commonwealth of Virginia is approximately \$1,000. Franklin County's debt to assessed value at June 30, 2012 is 0.34% with the Virginia median being slightly less than 2.00%. Debt service as a percentage of expenditures was 3.56% for the fiscal year ended June 30, 2012. The County is in good financial position to borrow in the future should the need arise. The adopted FY12-13 budget does not include any borrowed funds.

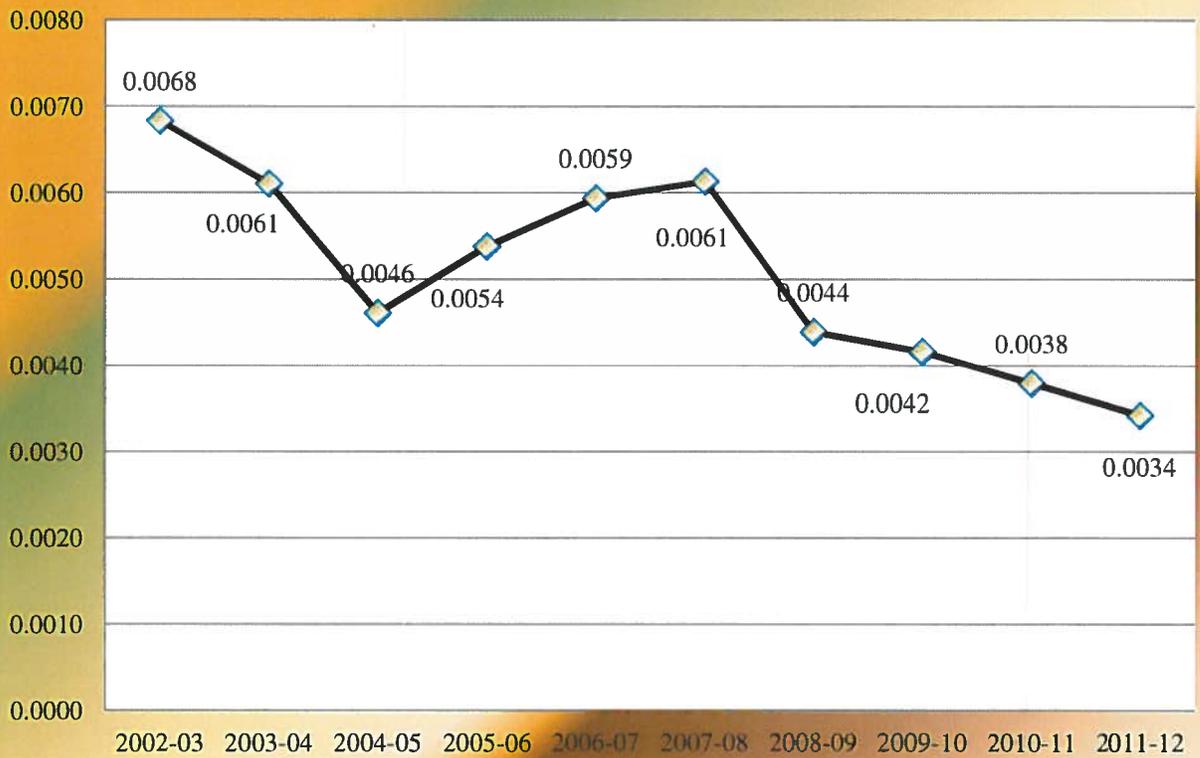
FRANKLIN COUNTY
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population(1)</u>	<u>Gross Assessed Value (3)</u>	<u>Gross and Net Bonded Debt(2)</u>	<u>Ratio of Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt per Capita</u>
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
2006-07	51,102	5,559,899,532	33,003,883	0.0059	645.84
2007-08	52,202	6,026,055,132	36,938,539	0.0061	707.61
2008-09	52,841	8,292,525,331	36,418,271	0.0044	689.20
2009-10	53,450	8,363,776,434	34,807,635	0.0042	651.22
2010-11	56,159	8,406,494,817	31,900,271	0.0038	568.03
2011-12	56,300	8,493,026,694	29,042,189	0.0034	515.85

Net Bonded Debt Per Capita



Bonded Debt to Assessed Value



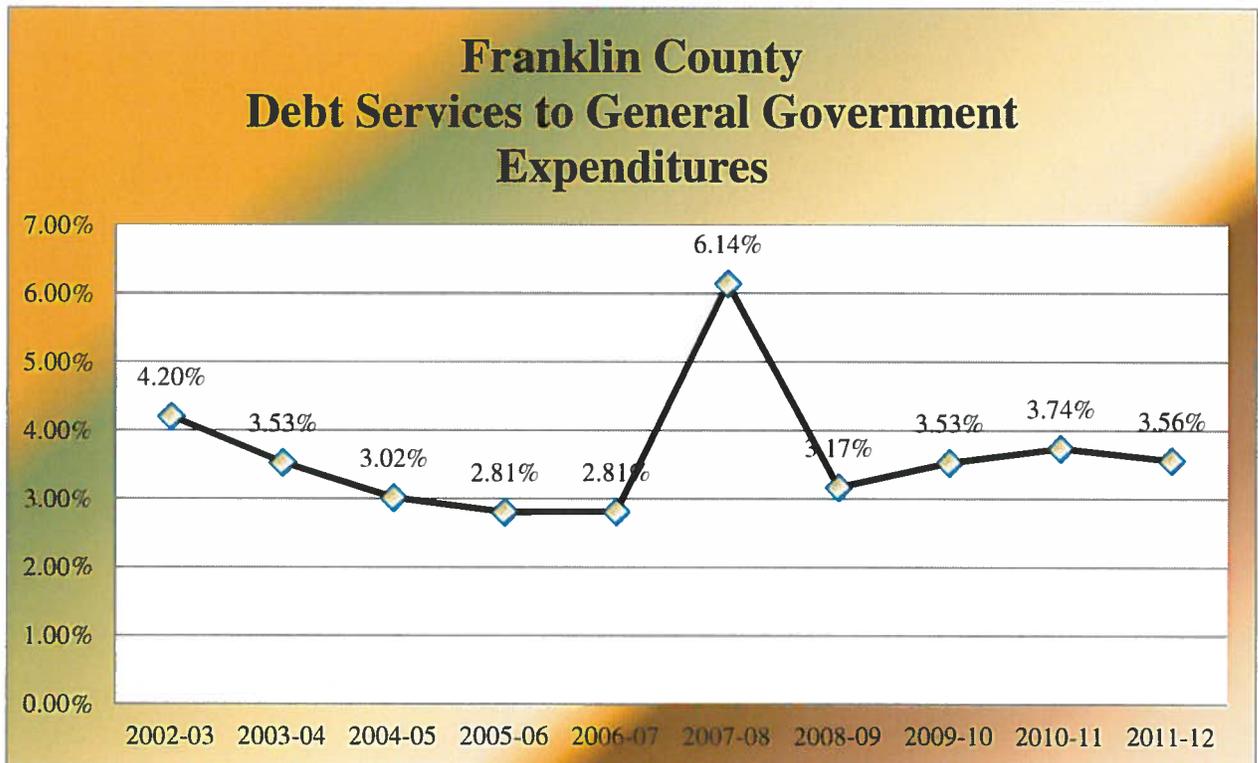
**Ratio of Net Annual Debt Service Expenditures for
General Bonded Debt to Total General Governmental Expenditures
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service (1)</u>	<u>Total General Government (2) Expenditures (3)</u>	<u>Ratio of Debt Service to General Governmental Expenditures</u>
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%
2006-07	2,076,767	1,232,658	3,309,425	117,641,185	2.81%
2007-08	6,004,140	1,364,839	7,368,979	119,999,538	6.14%
2008-09	2,753,602	1,582,736	4,336,338	136,814,311	3.17%
2009-10	2,960,922	1,602,618	4,563,540	129,335,060	3.53%
2010-11	3,122,020	1,362,326	4,484,346	119,968,362	3.74%
2011-12	3,028,681	1,293,215	4,321,896	121,319,835	3.56%

(1) Exclude bond issuance and refunding of bonds.

(2) Includes general, special revenue funds and component units.

(3) Excludes refunding of bond.



The jump in 07-08 was due to the County being able to make additional principal payments on a project that became largely grant funded after funds had been borrowed.

Basis of Budgeting, Basis of Accounting and Fund Structure

Basis of Budgeting

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

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

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

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

Formal budgetary integration is employed as a management control device during the fiscal year for all funds. Budgets are legally adopted annually for the County's General Fund, Special Revenue Funds, 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 which is used to account for the operations of a small water system located at one of the County's industrial parks.

Utility Fund

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



**Franklin County
Undesignated and Designated Fund Balances**

Governmental Funds

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

Restricted and Assigned Governmental Fund Balance is comprised of those funds that have been reserved from fund balance for a specific use. The following amounts were restricted and assigned from the Governmental Funds fund balance at June 30, 2012:

Restricted for E911	\$51,929
Restricted for Law Library	85,435
Restricted for Forfeited Assets	74,818
Restricted for Courthouse Maintenance	83,667
Assigned for Debt Service	210,233
Assigned for Capital Projects	14,779,718
Total	\$15,285,800

This total of \$15,285,800 is included in the June 30, 2012 fund balance amount of \$35,397,378. Unassigned general fund balance on June 30, 2012 was \$19,963,500. Below are summary projections of fund balance for the general fund only:

	Estimate FY12-13	Budget FY 13-14
Fund Balance, Beginning of Year	\$19,963,500	\$20,758,653
Revenue Sources	76,586,552	76,835,646
Expenditures	(35,315,791)	(38,216,530)
Transfers to Other Funds	(40,475,608)	(38,619,116)
Fund Balance, End of Year	\$20,758,653	\$20,758,653

Fund balance is projected to increase 4% in FY12-13 from revenues received that were greater than budgeted revenues. As the economy has begun to stabilize in our region, revenues that have been declining over the past two to three years have begun to level out and are becoming more predictable.

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

I. Purpose

The Board of Supervisors of Franklin County is dedicated to maintaining an appropriate level of fund balance sufficient to mitigate current and future financial risks and to ensure stable tax rates; and, therefore, formally establishes this policy for the County's Fund Balance. This policy also authorizes and directs the Finance

Director to prepare financial reports which accurately categorize fund balance as required by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

II. Components of Fund Balance

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

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

III. Committed Fund Balance Policy

The Board of Supervisors is the County's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Board of Supervisors. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

IV. Assigned Fund Balance Policy

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

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

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

Fund Balance Projected FY11-12 Balances					
Fund	Fund Balance July 1, 2012	Revenue Sources	Expenditures	Transfers Out	Estimated Fund Balance June 30, 2013
General Fund	\$19,963,500	\$76,586,552	(\$35,315,791)	(\$40,475,608)	\$20,758,653
E911 Fund	51,929	1,099,038	(1,035,253)		115,714
Law Library	85,435	12,794	0		98,229
Capital Projects	14,779,718	8,365,790	(11,246,735)		11,898,773
Debt Service	210,233	1,932,833	(1,865,776)		277,290
School Operating	1,958,454	81,421,030	(81,529,020)		1,850,464
Utilities	944,367	47,064	(809,682)		181,749
Totals	\$37,993,636	\$169,465,101	(\$131,802,257)	(\$40,475,608)	\$35,180,872

Note: It is the intent of the County for all funds to end the year with the same fund balance as the beginning of the fiscal year. The General Fund balance is projected to grow 4% from revenues received that were greater than budgeted revenues. As the economy has begun to stabilize in our region, revenues that have been declining over the past two to three years have begun to level out and are becoming more predictable.



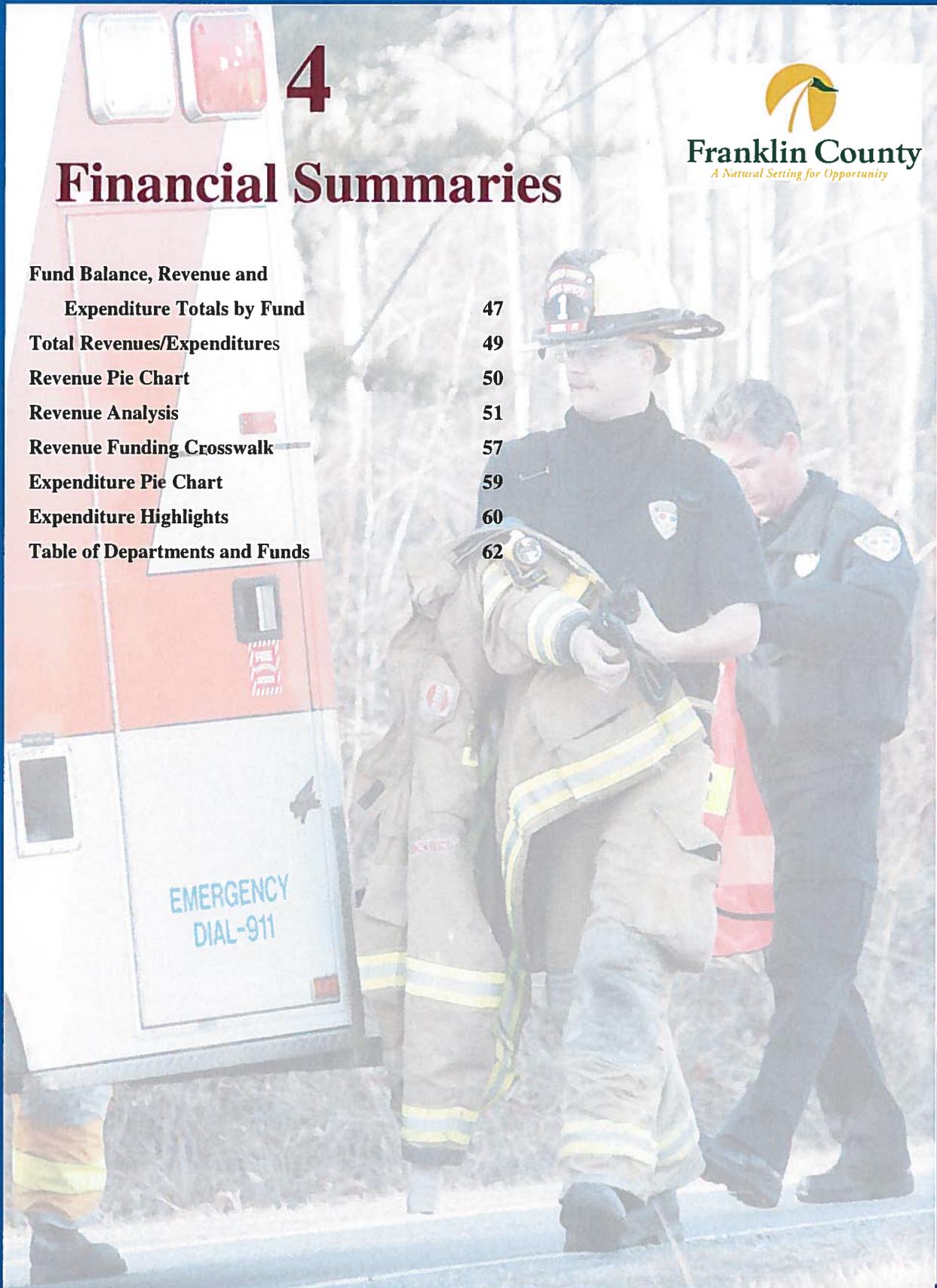
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Financial Summaries



Franklin County
A Natural Setting for Opportunity

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Franklin County, Virginia
Fund Balance, Revenue and Expenditure Totals by Fund
Adopted FY13-14 Budget

	<u>General</u>	<u>E911</u>	<u>Law Library</u>	<u>Fund Capital Projects</u>	<u>Debt Service</u>	<u>School Operating</u>	<u>Utilities</u>	<u>Totals</u>
Beginning Fund Balance	20,758,653	115,714	98,229	11,898,773	277,290	1,850,464	181,749	35,180,872
Revenues From Local Sources:								
General Property Taxes	46,059,358							46,059,358
Other Local Taxes	10,044,589		12,000					10,056,589
Permits, Fees and Licenses	342,500							342,500
Fines and Forfeitures	57,000							57,000
Revenue From Money & Property	1,000,000							1,000,000
Charges For Services	2,590,453					2,529,144	7,000	5,126,597
Miscellaneous Revenues	300,000							300,000
Recovered Costs	415,390							415,390
Revenues From Commonwealth of Virginia:								
School Funds						37,166,481		37,166,481
Public Assistance Revenue	4,712,743							4,712,743
Comprehensive Services Act	2,814,328							2,814,328
Shared Expenses - Constitutional Officers	4,339,226							4,339,226
Personal Property Tax Relief	2,626,618							2,626,618
Other Grants and State Shared Expenses	862,726	55,813						918,539
Revenue From Federal Government	197,075					7,652,517		7,849,592
Total Revenues	76,362,006	55,813	12,000	0	0	47,348,142	7,000	123,784,961
Fund Balance	510,640							510,640
Interfund Transfers		1,034,529		3,235,501	2,035,833	31,865,003	448,250	38,619,116
Total Available Funds	97,631,299	1,206,056	110,229	15,134,274	2,313,123	81,063,609	636,999	198,095,589

Franklin County, Virginia
Fund Balance, Revenue and Expenditure Totals by Fund (Continued)
Adopted FY13-14 Budget

Expenditures:	Fund							Totals
	<u>General</u>	<u>E911</u>	<u>Law Library</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>School Operating</u>	<u>Utilities</u>	
General Government Administration	4,125,906							4,125,906
Judicial Administration	2,363,496		12,000					2,375,496
Public Safety	12,166,802	1,090,342						13,257,144
Public Works	3,579,834							3,579,834
Health and Welfare	11,414,920							11,414,920
Parks, Recreation and Cultural	1,923,159							1,923,159
Community Development	2,144,761							2,144,761
Non Departmental	534,652							534,652
Transfers to Other Funds	38,619,116							38,619,116
Debt Service					2,035,833			2,035,833
School Operating Fund						79,213,145		79,213,145
Capital Projects				3,235,501				3,235,501
Utilities							455,250	455,250
Total Expenditures	76,872,646	1,090,342	12,000	3,235,501	2,035,833	79,213,145	455,250	162,914,717
Ending Fund Balance	20,758,653	115,714	98,229	11,898,773	277,290	1,850,464	181,749	35,180,872
Total Expenditures Less Interfund Transfers	38,253,530	1,090,342	12,000	3,235,501	2,035,833	79,213,145	455,250	124,295,601

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

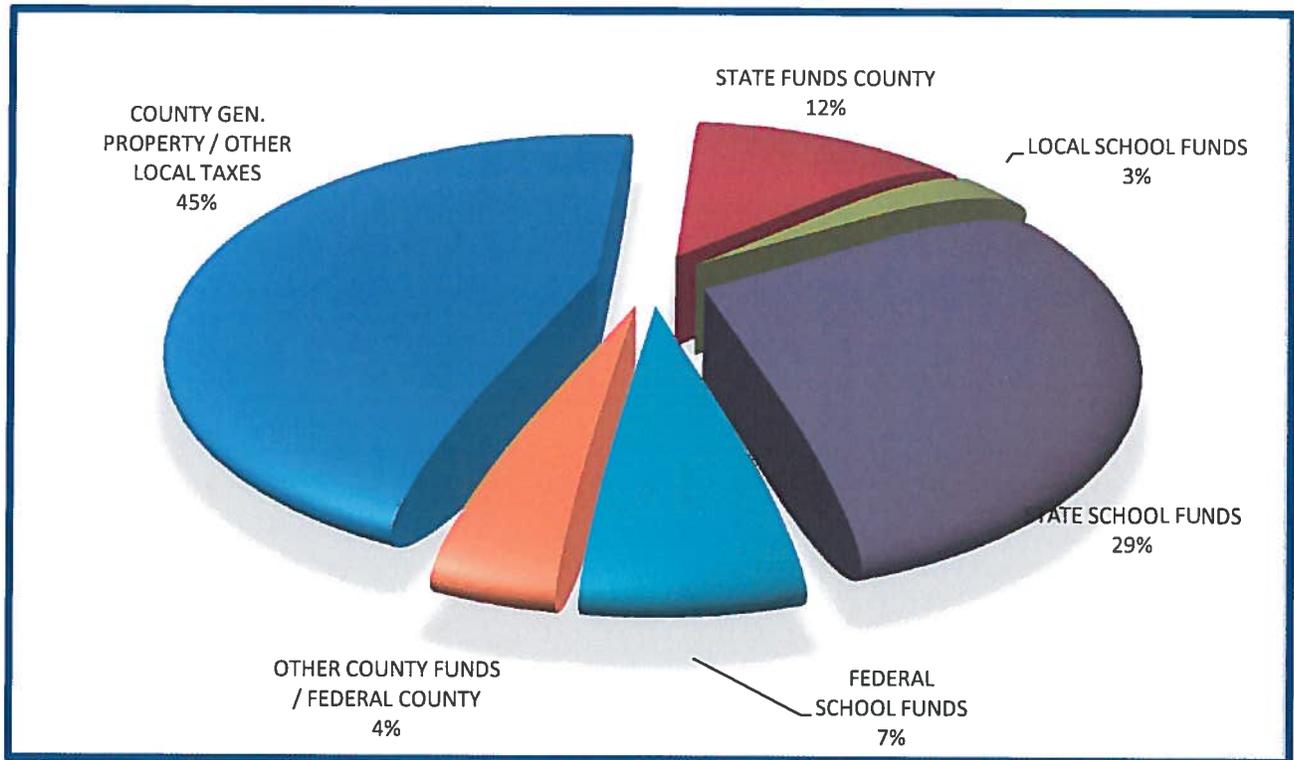
Revenues Function/Program	FY11-12 Actual	FY12-13 Budget	FY13-14 Adopted
Revenues From Local Sources:			
General Property Taxes	\$46,173,794	\$44,406,968	\$46,059,358
Other Local Taxes	10,073,489	9,779,800	10,056,589
Permits, Fees and Licenses	319,277	369,000	342,500
Fines and Forfeitures	17,076	13,600	57,000
Revenue From Use of Money & Property	1,029,019	900,000	1,000,000
Charges For Services	5,258,263	5,420,443	5,126,597
Miscellaneous Revenues	446,672	300,000	300,000
Recovered Costs	558,624	415,390	415,390
Revenues From Commonwealth of Virginia:			
School Funds	36,003,796	36,640,914	37,166,481
Public Assistance Revenue	4,569,129	4,521,612	4,712,743
Comprehensive Services Act	2,219,001	2,954,328	2,814,328
Shared Expenses - Constitutional Officers	4,084,518	4,273,573	4,339,226
Personal Property Tax Relief	2,626,618	2,626,618	2,626,618
Other Grants and State Shared Expenses	1,170,078	957,730	918,539
Revenue From Federal Government	9,822,758	7,397,055	7,849,592
From Fund Balance	(835,811)	0	510,640
Total Sources of Funding	<u>\$123,536,301</u>	<u>\$120,977,031</u>	<u>\$124,295,601</u>

Total Expenditures - All Funds

Expenditures	FY11-12 Actual	FY12-13 Budget	FY13-14 Adopted
General Fund			
General Government Administration	\$3,823,748	\$3,966,843	\$4,125,906
Judicial Administration	2,310,287	2,351,269	2,363,496
Public Safety	11,852,236	12,044,704	12,166,802
Public Works	2,659,049	3,032,871	3,579,834
Health and Welfare	10,641,157	11,441,769	11,414,920
Parks, Recreation and Cultural	1,791,186	1,769,727	1,923,159
Community Development	2,223,990	2,136,877	2,144,761
Non Departmental	82,175	213,557	534,652
Debt Service	1,650,594	1,932,833	2,035,833
E911 Fund	1,126,193	1,080,081	1,090,342
Law Library	0	12,000	12,000
Capital Projects	6,429,560	3,235,501	3,235,501
Utilities	41,741	456,696	455,250
School Operating Fund	78,904,385	77,302,303	79,213,145
Total Expenditures	<u>\$123,536,301</u>	<u>\$120,977,031</u>	<u>\$124,295,601</u>

ADOPTED 2012-2013 COUNTY REVENUES

(Net of Interfund Transfers)

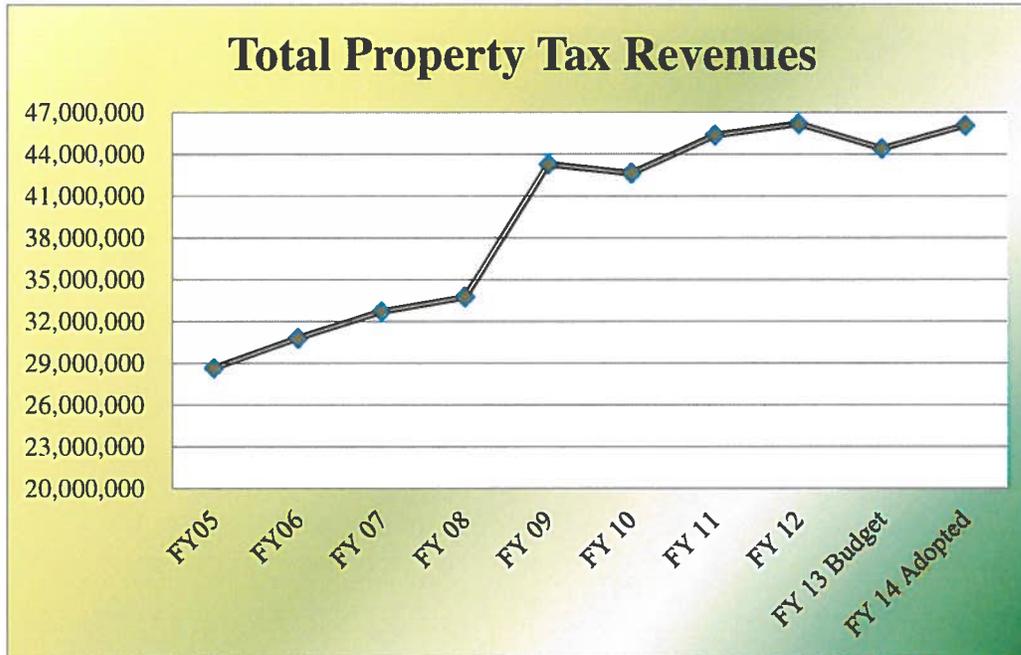


	FY 2012-13 ADOPTED	FY 2013-14 ADOPTED	FY 12-13 / DIFFERENCE	FY 13-14 % CHANGE	PERCENT OF TOTAL
COUNTY GEN. PROPERTY / OTHER LOCAL TAXES	54,162,768	56,091,947	1,929,179	3.56%	45.13%
STATE FUNDS COUNTY	15,253,048	15,330,641	77,593	0.51%	12.33%
LOCAL SCHOOL FUNDS	3,171,400	2,529,144	-642,256	-20.25%	2.03%
STATE SCHOOL FUNDS	36,640,914	37,166,481	525,567	1.43%	29.90%
FEDERAL SCHOOL FUNDS	7,135,098	7,652,517	517,419	7.25%	6.16%
OTHER COUNTY FUNDS / FEDERAL COUNTY	4,613,803	5,524,871	911,068	19.75%	4.44%
TOTALS	120,977,031	124,295,601	3,318,570	2.74%	100.00%

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 FY13-14 adopted budget projects a small increase in property tax revenues from an increase in the assessment of public service corporations in the County and small growth in real estate assessed value. The real estate tax rate will remain at \$0.54 per \$100 of assessed value. Personal property will also remain unchanged at \$2.34 per \$100 of assessed value. There was a 25% increase in property tax yield from FY08 to FY09 based on the real property assessment conducted by the County. Real property assessments are conducted every four years. The county wide average increase for property values was over 40% from FY08 to FY09. The County was actually able to decrease their tax rate from \$0.53 per \$100 of assessed value to \$0.46 per \$100 of assessed value in the 09-10 fiscal year.

In FY05, the real estate tax rate was also 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 and semi-retired people moving to the Smith Mountain Lake area of the County.

For the Future: General Property Taxes are a major source of revenue for the County and will continue to be in the future. This revenue is projected to increase slightly as the population of the County increases. \$46,059,358 is budgeted for General Property Taxes in the FY 13-14 adopted budget. The every four year reassessment of all real property in the County was completed in 2011 with the new reassessed values being effective January 1, 2012.

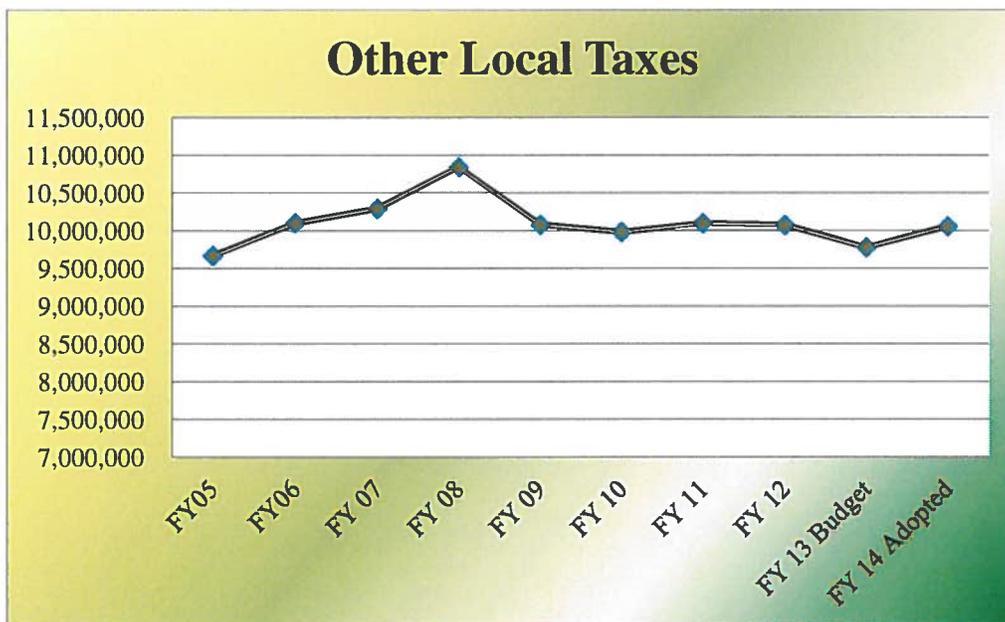
Other Local Taxes

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 some small increases as a result of the improving national, state and local economy. The local sales tax percentage that is remitted to the County from the State of Virginia remains at 1% and is showing a 13% increase as a reflection of the improving local economy.

As we look to the future of these revenues, the County must be aware that the slow down in the housing market continues to make 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 basically level for FY13-14.

A total of \$10,056,358 is budgeted in FY13-14 in this revenue category. The revenues included in this category are projected to increase only slightly.

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

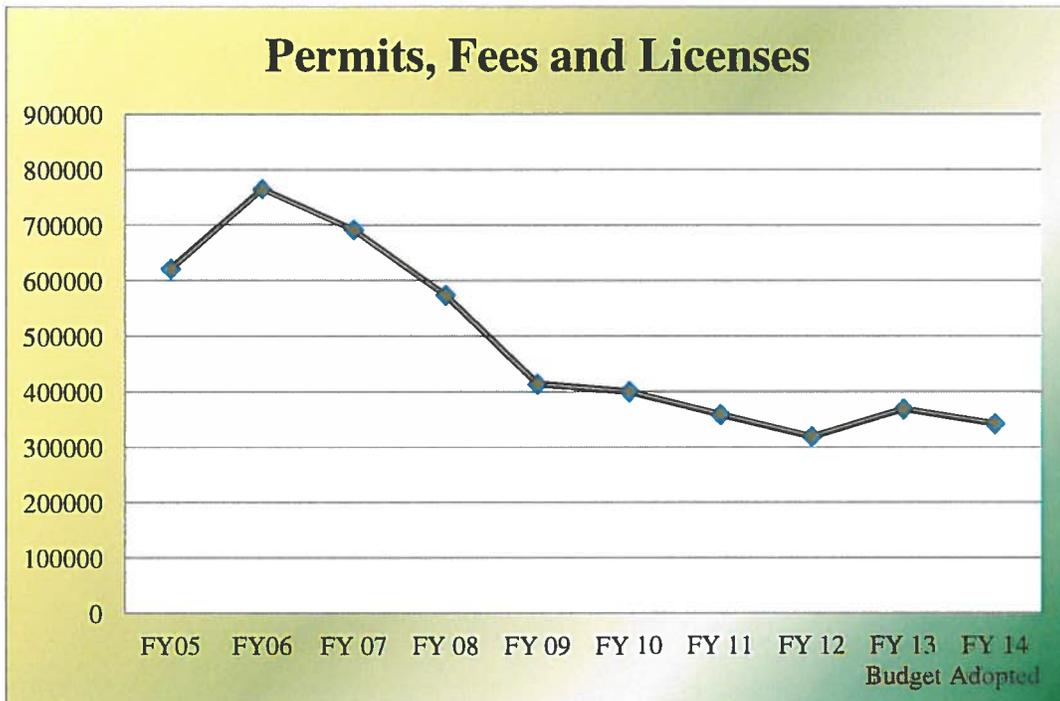


Permits, Fees and Licenses

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

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

\$342,500 is budgeted for FY13-14, which is a small decrease from FY12-13.

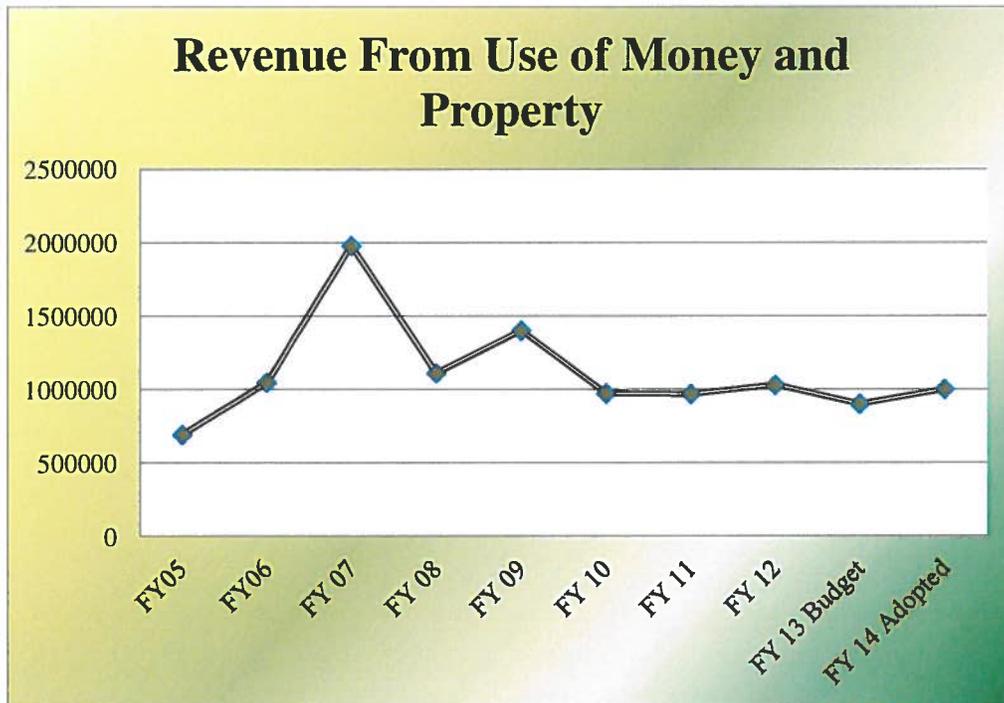


Revenue from the Use of Money and Property

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 06-07 fiscal year.

A total of \$1,000,000 is budgeted in this category for FY13-14.

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

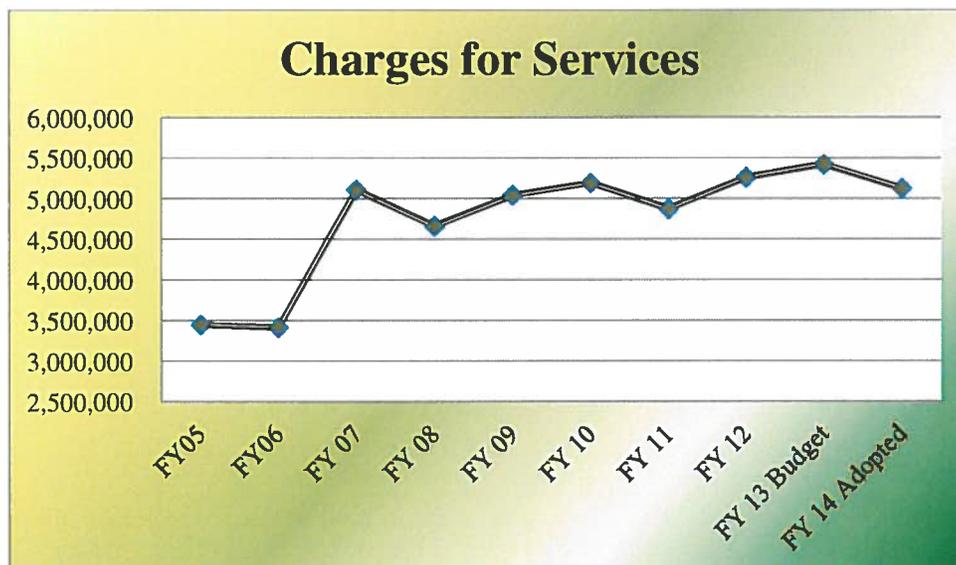


Charges for Services

This category includes such revenues as fees for recreation programs, library fees, school cafeteria receipts, landfill fees (The County only charges a tipping fee on commercial trash and debris) and EMS billing revenues. The overall decrease in this category reflects a decrease in cafeteria receipts from more accurate budgetary projections.

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

A total of \$5,126,597 is budgeted for FY13-14.

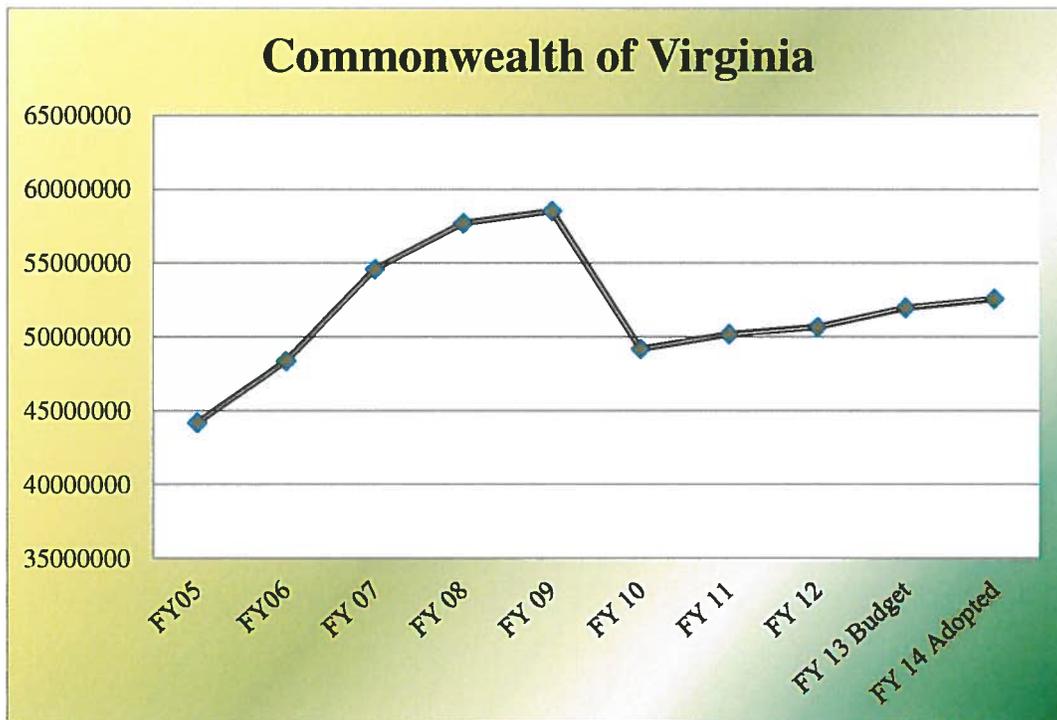


Revenue from the Commonwealth of Virginia

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

This revenue category is showing an overall increase of \$603,160 and a total budget of almost \$52.6 million. In FY09-10, the recession forced the Commonwealth of Virginia to reduce its' support of the programs and offices mentioned above in the first paragraph. The County does not anticipate further State reductions in FY13-14. A small increase in public education funding is projected for next fiscal year.

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

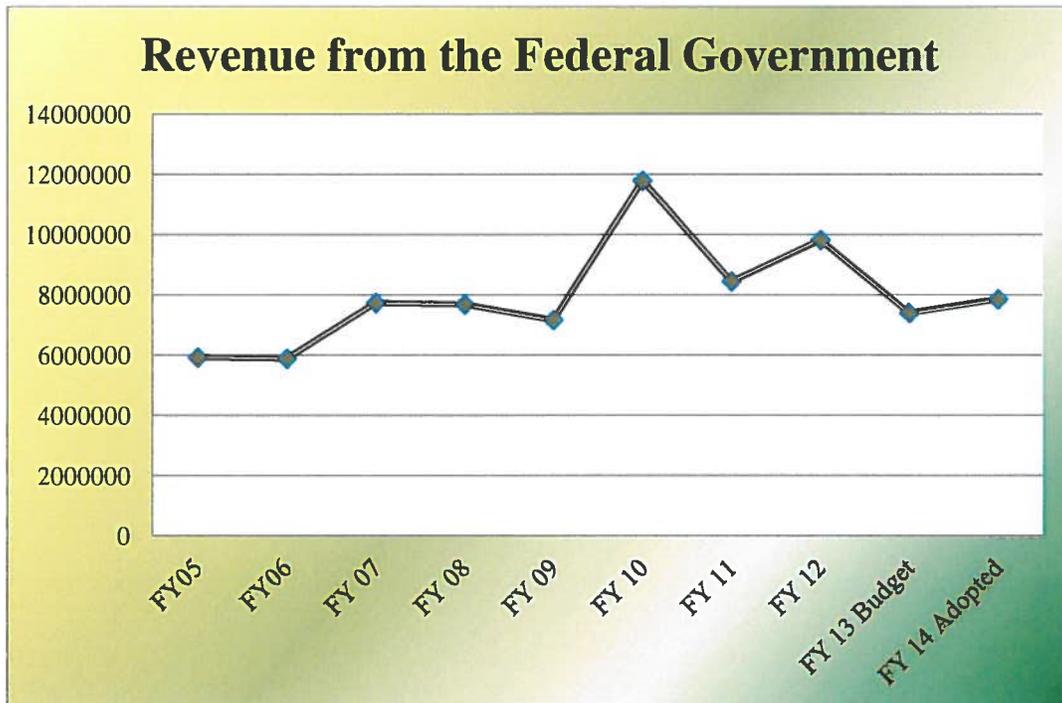


Revenue from the Federal Government

Federal revenue is primarily used to support the County’s School System. For FY13-14 these revenues will show a small increase as the School system anticipates receiving additional federal revenues in several program areas.

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

\$7.8 million is budgeted for FY13-14. The large spike in FY10 was the result of federal stimulus funds received by the County as well as additional grants for utility projects.



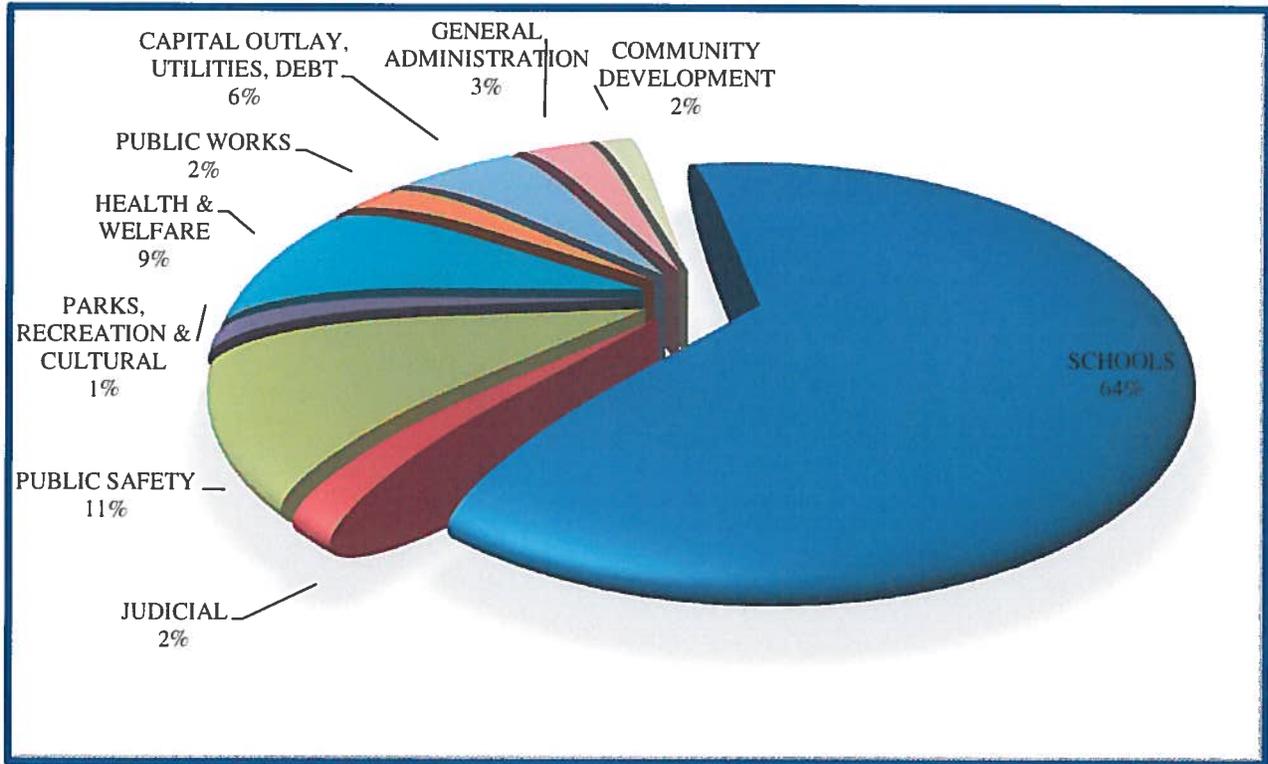
**Franklin County
Revenue Funding Crosswalk by Department**

This crosswalk is intended to show the funding sources for each of the major departments of the County for the adopted 2013-2014 budget.

<u>General Fund</u> Department	<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	301,598			
County Administrator	428,145			
Commissioner of Revenue	425,299	151,128		
General Reassessment	150,000			
Treasurer	315,762	150,946		
Finance	796,974			
Information Services	1,134,989			
Registrar	226,220	44,845		
Judicial Administration				
Circuit Court	98,570			
General District Court	8,074			
Magistrate	2,000			
Juvenile and Domestic Relations Court	16,650			
Clerk of the Circuit Court	283,946	359,227		
Sheriff - Courts	468,380			
J and D Court Services	319,585	20,040		
Commonwealth's Attorney	270,873	516,151		
Public Safety				
Sheriff	4,778,981	3,141,929	12,000	
Building Inspections	474,653			
Animal Control	274,247			
Public Safety	3,484,992			
Public Works				
Public Works	229,564			
Solid Waste and Recycling	2,160,837			
General Properties	1,189,433			
Health and Welfare				
Health Department	338,705			
Social Services	1,410,547	4,712,743		

<u>General Fund</u>	<u>Revenues From Local Sources</u>	<u>Funding Source</u>		
		<u>State Revenues</u>	<u>Federal Revenues</u>	<u>Local School Revenues</u>
Health and Welfare Continued				
CSA - Youth Services	1,444,846	2,814,328		
Family Resource Center	79,600	119,438		
Community Colleges and Boards	158,673			
Aging Services	141,472	26,893	167,675	
Parks, Recreation and Cultural				
Parks and Recreation	994,380			
Library Administration	779,645	149,134		
Community Development				
Planning Agencies	535,359			
Planning and Community Development	568,286			
Economic Development	496,170			
Work Force Development Consortium	129,892	67,000		
Tourism Development	90,350			
GIS and Mapping	161,601			
Virginia Cooperative Extension	96,103			
Nondepartmental				
Nondepartmental	534,652			
Not Allocated to Specific Departments	(3,099,239)	3,081,839	17,400	
Total General Fund	22,700,814	15,355,641	197,075	0
Special Revenue Fund - E911	1,034,529	55,813		
Special Revenue Fund - Law Library	12,000			
Capital Projects	3,235,501			
Debt Service	2,035,833			
Utilities	455,250			
School Operating Fund	31,882,230	37,166,481	7,652,517	2,511,917
Total County	61,356,157	52,577,935	7,849,592	2,511,917

ADOPTED 2012-2013 COUNTY EXPENDITURES
(Net of Interfund Transfers)



	FY 2012-13 ADOPTED	FY 2013-14 ADOPTED	FY 12-13 / FY 13-14		PERCENT OF TOTAL
			DIFFERENCE	% CHANGE	
SCHOOLS	77,302,303	79,213,145	1,910,842	2.47%	63.73%
JUDICIAL	2,363,269	2,375,496	12,227	0.52%	1.91%
PUBLIC SAFETY	13,124,785	13,257,144	132,359	1.01%	10.67%
PARKS, RECREATION & CULTURAL	1,769,727	1,923,159	153,432	8.67%	1.55%
HEALTH & WELFARE	11,441,769	11,414,920	-26,849	-0.23%	9.18%
PUBLIC WORKS	3,032,871	3,579,834	546,963	18.03%	2.88%
CAPITAL OUTLAY, UTILITIES, DEBT	5,838,587	6,261,236	422,649	7.24%	5.04%
GENERAL ADMINISTRATION	3,966,843	4,125,906	159,063	4.01%	3.32%
COMMUNITY DEVELOPMENT	2,136,877	2,144,761	7,884	0.37%	1.73%
TOTALS	120,977,031	124,295,601	3,318,570	2.74%	100.00%

**Franklin County
Expenditure Highlights
Adopted FY 13-14 Budget**

General Government Administration:

- **Reassessment:** Continued funding of the future reassessment of all property in Franklin County by an outside appraisal firm on a four year cycle in the amount of \$150,000 per year. The next reassessed values will be effective January 1, 2016.
- **Information Technology:** Increase of \$114,997. Annual maintenance costs on existing software are scheduled to increase in FY13-14 and additional security software and licenses for new users will also be required. A new PC Technician position was approved for this department to assist the increased workload.
- **Registrar:** The local cost of elections continues to increase. Over 223 election-related bills were introduced in the General Assembly this past spring that focus on voter ID, ballot access, election day procedures and the absentee process.

Judicial Administration:

- The full time County position in the Juvenile Court Services department has been transferred to the Sheriff's budget to better utilize this position.

Public Safety:

- **Sheriff - Corrections:** Regional Jail debt service has been reduced significantly because of a new allocation of this expense among the localities that participate in the Regional Jail.
- **Public Safety Department:** Overall increase of \$299,977. \$200,000 of the increase is funded by EMS billing revenue (no General Fund dollars) and will be used to add another EMS crew to help support the volunteers. \$28,000 has been budgeted to offset increases in workers compensation premiums for the volunteers. Other line items have been adjusted to reflect the increased work load in this department.

Public Works:

- **Solid Waste and Landfill:** Increase of \$504,263. Almost the entire increase is related to the opening of the new landfill this July. New expenditures include \$250,000 for leachate hauling because the new landfill has a liner and any liquid run-off must be captured and treated before being released. There will be three times more roads to maintain and additional expenses for daily covering of trash. Two additional positions are budgeted to assist with the impact of running two landfills.

Franklin County Expenditure Highlights (Continued)

- **General Properties:** A small increase reflects the anticipated cost of a janitorial contract for the courthouse.

Health and Welfare:

- **Social Services:** Program costs are beginning to level out in the current year in all areas except IV-E Adoption which will increase over \$100,000 for next fiscal year. This program is totally funded by the Federal and State government so there will be offsetting revenue for this increase.

Nondepartmental:

- **Nondepartmental:** Increases include \$205,353 to help buffer anticipated higher health insurance premiums and a small increase in the Board's operating contingency.
- **Transfers to Other Funds:** Increase of \$1,621,927. This section of the budget is used to record funds that have been requested for the local portion of the School Operating budget, the County Capital budget, the E911 budget, the Debt Service Fund and the Utility Fund. The increase in FY13-14 is primarily in the County's support of the School System. Other transfers remained at basically the same level as FY12-13.

Capital Projects:

- Funds \$261,300 for disaster recovery protection of mission critical information as well as other technology infrastructure improvements including licensing and equipment replacement.
- Continues Significant Landfill Monitoring and Groundwater Corrective Action Expenditures.
- Includes \$606,500 for public safety and law enforcement apparatus, vehicles and improvements.
- Provides \$400,000 in local economic development funding incentives.

Schools:

- The Adopted FY13-14 budget provides total School local operational support of \$31.9 million.



**Franklin County
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	✓					
Public Works	✓					
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	✓					
Virginia Cooperative Extension	✓					
Nondepartmental	✓					
Debt Service				✓		
E911		✓				
Law Library		✓				
Capital Projects			✓			
Utilities					✓	
School Operating Fund						✓

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General Fund



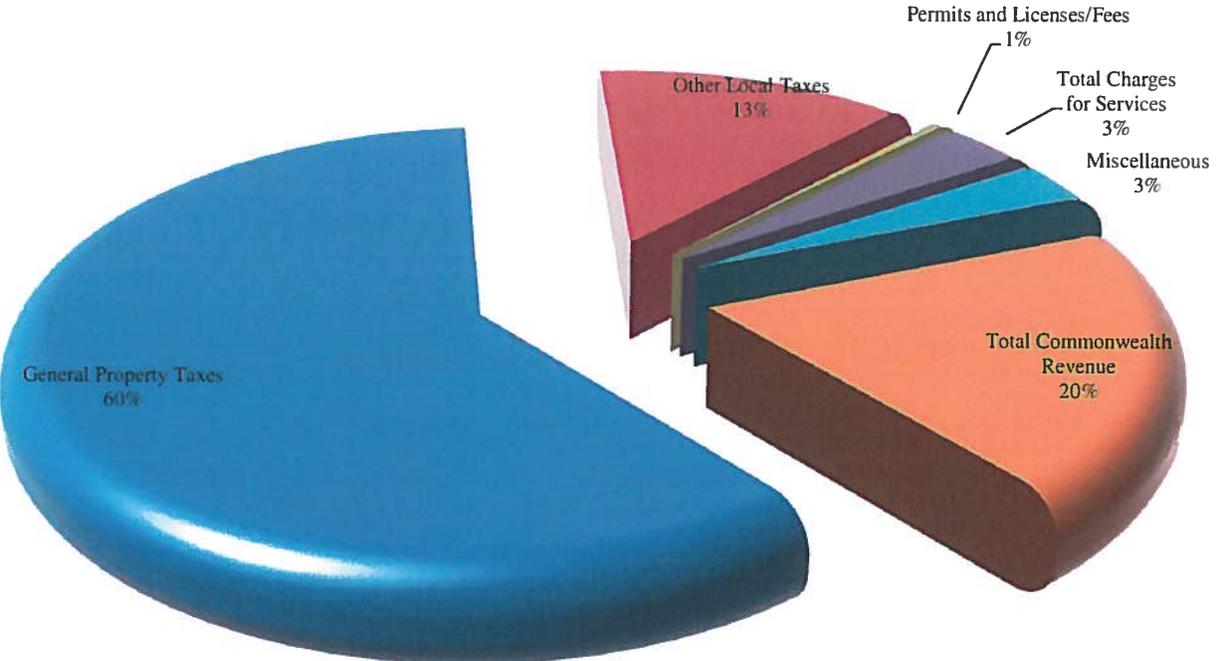
General Fund Revenues	63	Solid Waste and Recycling	81
General Fund Expenditures	66	General Properties	82
Board of Supervisors	68	Social Services	83
County Administrator	69	C.S.A. Office	84
Commissioner of the Revenue	70	Family Resource Center	85
Treasurer	71	Aging Services	86
Finance	72	Parks and Recreation	87
Information Technology	73	Library	88
Registrar	74	Planning & Cmty Development	89
Clerk of the Circuit Court	75	Economic Development	90
Other Courts	76	GIS	91
Commonwealth's Attorney	77	The Franklin Center	92
Sheriff	78	Virginia Cooperative Extension	93
Building Inspections	79	Transfers to Other Funds	94
Public Safety	80		

**Franklin County
Revenue Summary**

	Actual 2011-2012	Adopted Budget 12-13	Projected Actual 12-13	Adopted Budget 13-14	12-13 Adopted to 13-14 Adopted Increase (Decrease)	Adopted to Adopted Percent Incr/Decr	Adopted to Projected Percent Incr/Decr
General Property Taxes:							
Real Estate	36,628,131	33,769,423	34,431,125	34,711,444	942,021	2.79%	0.81%
Public Service Corp	786,819	780,000	874,873	860,000	80,000	10.26%	-1.70%
Personal Property	7,005,514	7,983,367	8,518,216	8,557,044	573,677	7.19%	0.46%
Machinery and Tools	521,952	611,942	664,482	680,817	68,875	11.26%	2.46%
Merchants Capital	652,897	660,056	654,336	673,840	13,784	2.09%	2.98%
Penalties and Interest	578,481	602,180	635,963	576,213	(25,967)	-4.31%	-9.40%
General Property Taxes	46,173,794	44,406,968	45,778,995	46,059,358	1,652,390	3.72%	0.61%
Other Local Taxes:							
Sales Tax	3,867,957	3,550,000	4,048,513	4,001,050	451,050	12.71%	-1.17%
Consumer Utility Taxes	971,693	969,800	972,879	970,000	200	0.02%	-0.30%
County Business License	4,585	4,000	4,642	4,400	400	10.00%	-5.21%
Utility License Tax	168,980	230,000	218,711	218,000	(12,000)	-5.22%	-0.33%
Communications Tax	2,265,774	2,300,000	2,322,775	2,300,000	0	0.00%	-0.98%
Motor Vehicle Decals	1,159,789	1,182,000	1,159,789	932,000	(250,000)	-21.15%	-19.64%
Bank Stock Taxes	119,639	123,000	119,639	119,639	(3,361)	-2.73%	0.00%
Tax on Deeds	452,775	455,000	487,852	460,000	5,000	1.10%	-5.71%
Hotel/Motel Trans Occ Tax 2%	38,415	38,000	36,551	36,500	(1,500)	-3.95%	-0.14%
Hotel/Motel Trans Occ Tax 3%	53,213	57,000	51,044	51,000	(6,000)	-10.53%	-0.09%
Meals Tax	912,380	847,000	944,840	940,000	93,000	10.98%	-0.51%
Other Local Taxes	10,015,200	9,755,800	10,367,235	10,032,589	276,789	2.84%	-3.23%
Permits and Licenses/Fees	319,277	369,000	332,069	342,500	(26,500)	-7.18%	3.14%
Court Fines and Costs	17,076	13,600	51,443	57,000	43,400	319.12%	10.80%
Interest on Bank Deposits	1,029,019	900,000	1,033,600	1,000,000	100,000	11.11%	-3.25%
Charges for Services:							
Clerk of Court Fees	128,349	125,000	143,590	130,000	5,000	4.00%	-9.46%
Commonwealth Attorney Fees	5,215	3,000	4,574	3,000	0	0.00%	-34.41%
Off Duty Pay-Sheriff Deputies	45,035	36,800	43,201	36,800	0	0.00%	-14.82%
Care of Prisoners	11,376	9,000	8,976	9,000	0	0.00%	0.27%
Animal Control Fees	7,810	11,903	8,646	11,903	0	0.00%	37.67%
Landfill Fees	695,501	765,000	836,637	980,000	215,000	28.10%	17.14%
Family Resource Ctr Donations	13,888	27,500	32,851	29,550	2,050	7.45%	-10.05%
Aging Services Local Revenue	19,057	24,000	15,775	19,000	(5,000)	-20.83%	20.44%
Recreation Fees	57,176	120,000	96,767	120,000	0	0.00%	24.01%
EMS Billing Revenue	1,129,310	1,000,000	1,200,000	1,200,000	200,000	20.00%	0.00%
Fire/EMS DUI Response Fee		40,000		0	(40,000)		
Library Fines and Fees	28,979	59,500	30,622	35,000	(24,500)	-41.18%	14.30%
Franklin Center Fees	7,749	15,340	10,184	15,000	(340)	-2.22%	47.29%
Sale of Maps and Code	2,372	5,000	1,181	1,200	(3,800)	-76.00%	1.61%
Total Charges for Services	2,151,817	2,242,043	2,433,004	2,590,453	348,410	15.54%	6.47%
Miscellaneous	446,672	300,000	485,300	300,000	0	0.00%	-38.18%
Recovered Costs	558,624	415,390	462,962	415,390	0	0.00%	-10.28%
Commonwealth of Virginia Revenues:							

Motor Vehicle Carriers Tax	35,354	35,350	40,962	35,353	3	0.01%	-13.69%
Mobile Home Titling Tax	105,165	86,000	103,049	100,000	14,000	16.28%	-2.96%
Motor Vehicle Rental Tax	36,738	32,000	37,614	36,738	4,738	14.81%	-2.33%
Shared Expenses Comm Atty	470,311	540,339	484,631	516,151	(24,188)	-4.48%	6.50%
Shared Expenses Sheriff	2,770,433	2,903,246	2,798,835	2,988,929	85,683	2.95%	6.79%
Shared Expenses Comm of Rev	139,990	147,392	138,174	151,128	3,736	2.53%	9.38%
Shared Expenses Treasurer	137,426	147,213	137,402	150,946	3,733	2.54%	9.86%
Shared Expenses Registrar	74,999	45,000	45,000	44,845	(155)	-0.34%	-0.34%
Shared Expenses Clerk of Court	363,316	350,383	364,858	359,227	8,844	2.52%	-1.54%
Shared Expenses Jail Costs	128,043	140,000	114,777	128,000	(12,000)	-8.57%	11.52%
Public Assistance Grants	4,569,129	4,521,612	4,622,033	4,712,743	191,131	4.23%	1.96%
VJCCCA Grant	20,144	20,040	20,040	20,040	0	0.00%	0.00%
Family Resources Grants	167,546	136,500	123,013	119,438	(17,062)	-12.50%	-2.91%
Comprehensive Services	2,219,001	2,954,328	2,219,001	2,814,328	(140,000)	-4.74%	26.83%
Workforce Development Grants	88,315	67,000	67,000	67,000	0	0.00%	0.00%
Other State Grants	233,599						
Personal Property Tax Relief	2,626,618	2,626,618	2,626,618	2,626,618	0	0.00%	0.00%
Library Grants	140,699	149,134	141,023	149,134	0	0.00%	5.75%
Recordation Taxes - State	168,579	210,000	163,130	163,130	(46,870)	-22.32%	0.00%
Aging Services Revenue	27,431	26,893	29,305	26,893	0	0.00%	-8.23%
Grantor Tax on Deeds	113,992	114,000	121,728	120,000	6,000	5.26%	-1.42%
Total Commonwealth Revenue	14,636,828	15,253,048	14,398,193	15,330,641	77,593	0.51%	6.48%
Federal Revenues:							
Park Land-Pymt in Lieu of Tax	17,438	17,000	17,000	17,400	400	2.35%	2.35%
Aging Services Federal Grants	125,958	215,513	119,215	167,675	(47,838)	100.00%	40.65%
Family Resources Grants		12,444	0	0	(12,444)	100.00%	#DIV/0!
Drug Enhancement Grant	12,007	17,000	12,057	12,000	(5,000)	100.00%	-0.47%
Total Federal Revenue	155,403	261,957	148,272	197,075	(64,882)	-24.77%	32.91%
Subtotal	75,503,710	73,917,806	75,491,073	76,325,006	2,407,200	3.26%	1.10%
Fund Balance		0		510,640	510,640	100.00%	100.00%
Total General Fund	75,503,710	73,917,806	75,491,073	76,835,646	2,917,840	3.95%	1.78%

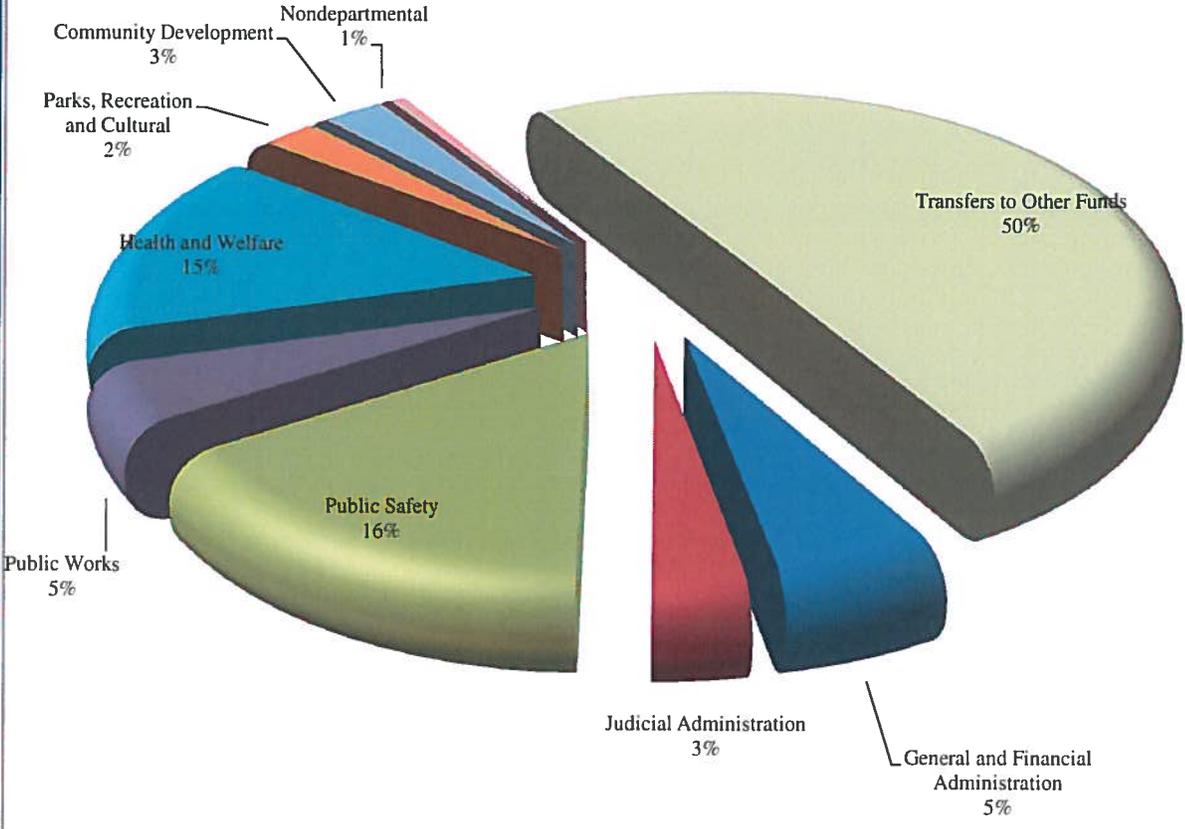
General Fund Adopted Revenues FY 13-14



Franklin County
Summary of General Fund Expenditures by Department

	<u>12-Nov</u> <u>Actual</u>	<u>13-Dec</u> <u>Budget</u>	<u>13-14</u> <u>Budget</u>
General Government Administration			
Board of Supervisors	314,800	310,422	301,598
General and Financial Administration			
County Administrator	385,385	403,466	428,145
Commissioner of Revenue	489,813	555,031	576,427
Reassessment	120,931	150,000	150,000
Treasurer	478,740	509,917	466,708
Finance	276,715	293,555	320,303
Risk Management	335,392	351,210	354,210
Human Resources	379,116	120,757	122,461
Information Technology	940,555	1,019,992	1,134,989
Registrar	254,285	252,493	271,065
	3,660,932	3,656,421	4,125,906
Judicial Administration			
Circuit Court	96,334	99,713	98,570
General District Court	16,007	8,074	8,074
Magistrate	976	1,675	2,000
Juvenile and Domestic Rel Court	12,857	16,650	16,650
Clerk of the Circuit Court	650,664	616,998	643,173
Sheriff - Courts	467,587	464,807	468,380
Juvenile Court Services	341,414	381,267	339,625
Commonwealth Attorney	721,929	762,085	787,024
	2,307,768	2,351,269	2,363,496
Public Safety			
Sheriff	3,291,183	3,421,157	3,504,819
Corrections	4,621,057	4,717,576	4,403,091
Building Inspections	404,412	435,127	474,653
Animal Control	228,653	260,829	274,247
EMS Billing	874,374	1,000,000	1,200,000
Public Safety	2,271,276	2,185,015	2,284,992
	11,690,955	12,019,704	12,141,802
Public Works			
Road Viewers	448	450	450
Public Works	222,912	240,297	229,114
Solid Waste and Recycling	1,454,054	1,633,656	2,160,837
General Buildings and Grounds	982,085	1,146,468	1,177,433
	2,659,499	3,020,871	3,567,834
Health and Welfare			
Health Department	330,000	330,000	338,705
Contributions to Health and Welfare	169,688	168,895	158,673
Social Services	5,878,409	5,944,576	6,123,290
CSA - Youth Services	3,820,571	4,453,322	4,259,174
Family Resource Center	207,297	182,443	199,038
Aging Services	264,141	362,533	336,040
	10,670,106	11,441,769	11,414,920
Parks, Recreation and Cultural			
Parks and Recreation	913,129	879,576	994,380
Libraries	849,109	890,151	928,779
	1,762,238	1,769,727	1,923,159
Community Development			
Planning Agencies/Contributions	552,415	551,909	535,359
Planning and Community Development	509,152	568,528	568,286
Economic Development	671,146	471,833	496,170
Franklin Center	179,486	193,507	196,892
Tourism Development	112,930	95,000	90,350
GIS and Mapping	145,881	162,796	161,601
Virginia Cooperative Extension	52,977	93,304	96,103
	2,223,987	2,136,877	2,144,761
Nondepartmental	82,175	213,557	534,652
Transfers to Other Funds			
	36,997,189	36,997,189	38,619,116
Total General Fund	72,369,649	73,917,806	76,835,646

General Fund Adopted Expenditures FY 13-14



Board of Supervisors

Department Summary

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

Mission Statement

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

Goals and Objectives

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

Performance Measures

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Percentage of minutes completed within 30 days of Board meeting	100%	100%	100%	100%	100%

Appropriations

<u>Description</u>	<u>Actual FY 11-12</u>	<u>Budget FY 12-13</u>	<u>Adopted FY 13-14</u>	<u>Change 2013 to 2014</u>
Personnel	\$ 100,351	\$ 97,272	\$ 91,948	-5.47%
Operating	214,449	213,150	209,650	-1.64%
Total	\$ 314,800	\$ 310,422	\$ 301,598	-2.84%
Number of Positions	0	0	0	0

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

County Administrator

Department Summary

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

Mission Statement

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

Goals and Objectives

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

Appropriations

<u>Description</u>	<u>Actual FY 11-12</u>	<u>Budget FY 12-13</u>	<u>Adopted FY 13-14</u>	<u>Change 2013 to 2014</u>
Personnel	\$ 359,937	\$ 378,266	\$ 402,945	6.52%
Operating	25,448	25,200	25,200	0.00%
Total	\$ 385,385	\$ 403,466	\$ 428,145	6.12%
Number of Positions	3	3	3	0

Commissioner of the Revenue

Department Summary

The Commissioner of the Revenue is responsible for the discovery and assessment of all personal property, machinery and tools, business tangible property, and merchant's capital taxes. Based on these assessments, the personal property assessment book, as well as all tax bills, are generated.

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

The Commissioner of Revenue office administers the personal property tax relief program (adopted in 1998) as well as the vehicle license fee (that was adopted in lieu of decals) effective for tax bills in 2013. All meals taxes, transient occupancy taxes, and Tax Relief for the Elderly and Disabled homeowner are managed by the Commissioner as well.

The Commissioner of Revenue office is responsible for all real estate transactions including maintaining ownership records, subdividing or combining parcels based on recorded survey plats and assigning Cadastral map numbers when applicable, the assessment of subdivided parcels and improvements, monitoring building permits for alterations or new construction, assessing and prorating taxes on new construction, administering the Land Use program, as well as the Disabled Veterans Real Estate Tax Relief (effective January 1, 2011). The real estate land assessment book, the real estate tax exempt book, the Land Use Book and all real estate bills are generated in the Commissioner's office. The Commissioner of Revenue office works with the County Administration and the appraisal firm hired by the Board of Supervisors every four years when the general reassessment is performed.

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

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

The Commissioner of Revenue office issues selected County business licenses and audits meals tax and business returns as well as providing assistance to citizens on a daily basis.

Mission Statement

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

Goals and Objectives

- To provide the best possible service to the citizens.
- Meet state and county deadlines for all filings.
- Improve the flow of information between County offices.
- Accurately assess all personal property and business property accounts.
- Hold appointments and process approximately 425 tax relief accounts by May 1st.
- Provide daily assistance to citizens with preparation, information and corrections of VA State Income Tax Returns as well as resolve problems with income tax or local tax issues.
- Assist citizens with sales tax filings and inquiries.
- To respond to all customer inquiries in a timely manner.

Performance Measures

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Personal Property tax assessments, meals tax, transient tax, merchants' capital, machinery & tools, public service, mobile home assessments, state income tax, airplanes, BPP, bank franchise, taxpayer assistance, exonerations, supplemental, # of vehicles qualified for PPTR, sales tax, summons letters, etc...	98,719	106,470	171,742	181,850	195,080
Real Estate assessments, transfers, new construction assessments, plats, land use applications, land use revalidations, correspondence, date entry, tax relief for the elderly and disabled taxpayer, taxpayer assistance, disabled Veterans, building permits appraised etc...	55,080	54,307	64,465	66,717	65,742

Appropriations

Description	Actual FY 11-12	Budget FY 12-13	Adopted FY 13-14	Change 2013 to 2014
Personnel	\$ 436,881	\$ 490,408	\$ 505,530	3.08%
Operating	173,863	214,623	220,898	2.93%
Total	\$ 610,744	\$ 705,031	\$ 726,428	3.03%
Number of Positions	9	9	9	0

Treasurer

Department Summary

Taxes are the lifeblood of government. 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. It is the intent of the Treasurer to offer citizens as many alternatives as possible to pay local taxes by the due date. Programs to help citizens satisfy their obligations include; the acceptance of credit cards, both on line and in the office and payment plans. However, when a taxpayer fails to take proper action to pay a tax debt on the due date and/or fails to make arrangements for the timely resolution of a Delinquent account, the Treasurer will take appropriate action to remedy the debt as quickly as possible.

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

Mission Statement

The Franklin County Treasurer Office is dedicated to help the citizens receive efficient and informative responses to their concerns and questions. They strive to build relationships with the customers by being understanding to their needs and helping them to understand the laws by which we are governed. They are willing to do research and make changes in procedures whenever possible to better serve the citizens and provide answers as to why something cannot be done. The Treasurer’s office goal is to provide answers and services that exceed customer’s expectations.

Goals and Objectives

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

Performance Measures

	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Tax Collection rate	96.78%	96.79%	96.44%	96.23%	96.2%	96%	97%
Average Return on Investments	N/A	4.85%	3.40%	2.50%	2.50%	2.50%	2.50%

Appropriations

<u>Description</u>	<u>Actual</u> <u>FY 11-12</u>	<u>Budget</u> <u>FY 12-13</u>	<u>Adopted</u> <u>FY 13-14</u>	<u>Change</u> <u>2013 to 2014</u>
Personnel	\$ 389,468	\$ 426,146	\$ 404,358	-5.11%
Operating	89,272	83,771	62,350	-25.57%
Total	\$ 478,740	\$ 509,917	\$ 466,708	-8.47%
Number of Positions	7	7	6	-1

Funding/Service Level Changes

Finance

Department Summary

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

Mission Statement

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

Goals and Objectives

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

Performance Measures

	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Receipt of the GFOA certificate for excellence in financial reporting	Yes	Yes	Yes	Pending
County bond rating (Moody's Investor Service)	Aa2	Aa2	Aa2	Aa2
County bond rating (Standard & Poor's)	A+	AA-	AA-	AA-
Percent of payrolls prepared on time with no substantial errors	100%	100%	100%	100%
Percent of W-2's prepared with no correction or adjustment required	100%	100%	100%	100%
Number of Checks processed for payment to County & School vendors	21,142	20,956	39,655	39,277
Number of Invitations for Bid, Request for Proposals & Request for Quotations	24	13	20	14

Appropriations

<u>Description</u>	<u>Actual FY 11-12</u>	<u>Budget FY 12-13</u>	<u>Adopted FY 13-14</u>	<u>Change 2013 to 2014</u>
Personnel	\$ 457,550	\$ 335,037	\$ 363,489	8.49%
Operating	533,673	430,485	433,485	0.70%
Total	\$ 991,223	\$ 765,522	\$ 796,974	4.11%
Number of Positions	5	5	5	0

Information Technology

Department Summary

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

Mission Statement

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

Goals and Objectives

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

Performance Measures

Type	Average Response Time (In Days)						
	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY 11-12	FY 12-13
Tech Support	6	5	5	5	5	5	5
Telephone	7	7	8	6.5	7	4	4
Operations	<1.0	1	1	1	<1.0	0	0
Applications	4	5	6	6	**9	***14	****13
Web	5	4	5	5	1	1	1
GIS	4	7	6	*9	7	*9	*9
Overall Average Response	4.46	4.83	5.16	5.41	4.91	5.5	5.3

* Note: FY09-10 FY11-12 FY12-13 GIS response time increased as direct result of turn over in F/T staff.

** Note: FY10-11 Applications response increased due to support with tax project including application interface and data conversion

***Note: FY11-12 Applications response increased due to awaiting corrections and customizations from tax solution vendor (PCI)

****Note: FY12-13 Abnormal response times result from awaiting development changes and additions completion from solutions vendor (PCI)

Appropriations

Description	Actual FY 11-12	Budget FY 12-13	Adopted FY 13-14	Change 2013 to 2014
Personnel	\$ 627,924	\$ 641,646	\$ 686,907	7.05%
Operating	312,631	378,346	448,083	18.43%
Total	\$ 940,555	\$ 1,019,992	\$ 1,134,990	11.27%
Number of Positions	9	9	10	1

Funding/Service Level Changes:

Annual maintenance costs on new software for the Commissioner of Revenue and Treasurer's Office as well as annual maintenance on audio visual equipment in the Board meeting room account for the operating increase in FY 12-13.

Registrar

Department Summary

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

Mission Statement

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

Goals and Objectives

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

Performance Measures:

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Registered Voters	34,003	34,034	34,406	35,026	35,282
Officials Trained (100+ for each Federal, State and Local Election)	100%	100%	100%	100%	100%
VERIS Stats (Virginia Election Registration Information System)	20,574	13,025	15,807	26,841	42,718
Absentee Mail/Person	2073	645	1,060	747	2,201
Total Number Voted	26,296	15,875	22,715	22,395	26,848
Candidate Processing (Local)	15	10	15	37	15

Appropriations

<u>Description</u>	<u>Actual FY 11-12</u>	<u>Budget FY 12-13</u>	<u>Adopted FY 13-14</u>	<u>Change 2013 to 2014</u>
Personnel	\$ 205,684	\$ 191,368	\$ 210,940	10.23%
Operating	48,601	61,125	60,125	-1.64%
Total	\$ 254,285	\$ 252,493	\$ 271,065	7.36%
Number of Positions	2	2	2	0

Funding/Service Level Changes

The Registrar anticipates increases in most categories in preparing for the November 5, 2013 General Election, along with the many Virginia Election Law changes that go into effect July 1, 2013. These changes will increase election workers, office personnel, advertising and supplies.

Clerk of the Circuit Court

Department Summary

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

Mission Statement

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

Goals and Objectives

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

Performance Measures

	2007	2008	2009	2010	FY 11-12	FY 12-13
Criminal Cases Commenced	1,817	1,704	2,070	1,661	1517	1837
Wills/Estates Initiated	246	253	264	255	284	284
Judgments/Admin Liens/Notices	1,948	2,343	2,095	2,057	2021	1798
Deeds Recorded	12,736	11,033	11,280	9,581	9789	9521
Number of Passports Issued	902	674	601	669	475	466
Number of Concealed Weapon Permits issued	495	753	746	555	776	863

Appropriations

<u>Description</u>	<u>Actual</u> <u>FY 11-12</u>	<u>Budget</u> <u>FY 12-13</u>	<u>Adopted</u> <u>FY 13-14</u>	<u>Change</u> <u>2013 to 2014</u>
Personnel	\$ 548,787	\$ 560,073	\$ 586,048	4.64%
Operating	101,877	56,925	57,125	0.35%
Total	\$ 650,664	\$ 616,998	\$ 643,173	4.24%
Number of Positions	11	10	10	0

Other Courts

Department Summary

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

Mission Statement

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

Goals and Objectives

- To administer justice fairly, according to existing laws, and in a timely manner.
- To operate efficient and effective courts.
- To maintain an open record of matters before all courts.
- Incorporate additional record keeping requirements by Department of Juvenile Justice.
- Maintain 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 11-12</u>	<u>Budget FY 12-13</u>	<u>Adopted FY 13-14</u>	<u>Change 2013 to 2014</u>
Personnel	\$ 107,399	\$ 131,792	\$ 84,670	-35.75%
Operating	360,189	375,587	380,249	1.24%
Total	\$ 467,588	\$ 507,379	\$ 464,919	-8.37%
Number of Positions	2	2	1	-1

Funding/Service Level Changes

The large decreased adopted for FY 13-14 is the result of moving a position in Juvenile Court Services to the Sheriff's Office.

Commonwealth's Attorney

Department Summary

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

Mission Statement

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

Goals and Objectives

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

Performance Measures

	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Circuit Court Cases (Felonies & Appeals)	1,817	1,704	2,070	1,810	1,517	1,837
General District Criminal/Traffic Cases	9,056	9,555	9,268	9,899	9,331	15,474
Juvenile Cases (All)	4,583	5,035	4,889	4,505	4,689	4,700 (estimate)

Appropriations

<u>Description</u>	<u>Actual</u> <u>FY 11-12</u>	<u>Budget</u> <u>FY 12-13</u>	<u>Adopted</u> <u>FY 13-14</u>	<u>Change</u> <u>2013 to 2014</u>
Personnel	\$ 705,017	\$ 742,410	\$ 765,649	3.13%
Operating	16,912	19,675	21,375	8.64%
Total	\$ 721,929	\$ 762,085	\$ 787,024	3.27%
Number of Positions	8	8	8	0

Funding/Service Level Changes

Sheriff

Department Summary

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

Mission Statement

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

Goals and Objectives

- Continue to apply for state and federal grants as well as matching funds to support programs such as domestic violence advocacy, selective enforcement and DARE.
- Prepare for the opening of the new regional jail in March 2009.
- Maintain a level of staffing to provide for protection of the citizen's, courthouse employees, judges and prisoners.
- To serve all civil process received in a timely and efficient manner according to the Code of Virginia requirements, and provide adequate staffing to serve civil process to the residents of Franklin County.
- Provide adequate training to all Officers on an on-going basis that maintains the most current knowledge of trends and procedures in the Criminal Justice System.

Performance Measures

	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Calls for service	19,501	18,877	19,237	20,768	21,837	27,969

Appropriations

<u>Description</u>		<u>Actual FY 11-12</u>		<u>Budget FY 12-13</u>		<u>Adopted FY 13-14</u>		<u>Change 2013 to 2014</u>
Personnel	\$	4,929,095	\$	5,131,558	\$	5,253,815		2.38%
Operating		3,450,732		3,471,982		3,122,475		-10.07%
Total	\$	<u>8,379,827</u>	\$	<u>8,603,540</u>	\$	<u>8,376,290</u>		-2.64%
Number of Positions		81		82		82		0

Funding/Service Level Changes

The large operating decrease is the result of a decrease in the County's share of debt service for the Western Virginia Regional Jail. Debt service allocations for this facility are adjusted each year for the member localities based on the number of locality inmates days from the previous fiscal year.

Building Inspections

Department Summary

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

Mission Statement

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

Goals and Objectives

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

Performance Measures

	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Building plans reviewed	123*	112*	706**	656**	646**	895	982
Building permits issued	1,358	1,329	1,042	975	978	1,029	1,134
Building inspections performed	9,993	9,518	8,183	7,449	7,347	7,288	6,829
Miles traveled	87,725	87,342	75,495	62,233	62,691	63,299	81,006
Total value of permits	\$153,694,094	\$136,434,955	\$133,734,342	\$60,888,530	64,124,405	54,910,190	51,347,040

*Non-residential plans only

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

Appropriations

Description	Actual FY 11-12	Budget FY 12-13	Adopted FY 13-14	Change 2013 to 2014
Personnel	\$ 366,520	\$ 392,465	\$ 433,603	10.48%
Operating	37,892	42,662	41,050	-3.78%
Total	\$ 404,412	\$ 435,127	\$ 474,653	9.08%
Number of Positions	7	7	8	1

Funding/Service Level Changes

A new Combination Code Inspector position was approved for this department beginning in January 2014.

Public Safety

Department Summary

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

Mission Statement

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

Goals and Objectives

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

Performance Measures

	2008	2009	2010	2011	2012
Fire investigations	132	96	200	157	148
EMS calls for service	4,247	4,947	5123	5540	6484
Fire calls for service	1,322	1,309	1,462	1,729	3917
Number of Active Volunteers	235	251	229	260	230

Appropriations

<u>Description</u>	<u>Actual FY 11-12</u>	<u>Budget FY 12-13</u>	<u>Adopted 13-14</u>	<u>Change 2013 to 2014</u>
Personnel	\$ 1,690,527	\$ 1,752,512	\$ 2,049,102	16.92%
Operating		1,693,332	1,710,137	0.99%
Total	\$ 3,374,303	\$ 3,445,844	\$ 3,759,239	9.09%
Number of Positions	24	24	28	4

Funding/Service Level Changes

Four new Paramedic/Firefighter positions were approved for FY13-14 to be totally funded from EMS billing revenue (no General Fund tax dollars). These positions will provide additional advanced life support coverage in support of the County's volunteer efforts.

Solid Waste and Recycling

Department Summary

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. In the summer and fall of 2012 the County built a new landfill to dispose of solid waste for Franklin County. The new landfill is made up of 6 different phases and should last at least 30 years or more. We will start disposing solid waste in the new landfill in the mid to late summer of 2013.

Mission Statement

The mission of the Solid Waste and Recycling Department is to maintain all waste collect in the County and dispose trash according to regulations of Department of Environmental Quality. Our Recycling Department recycles to keep from using landfill space. Also, by recycling we are helping our environment.

Goals and Objectives

- Provide additional convenience boxes at the Landfill.
- Provide a minimum of 3 training sessions for staff
- Educate the public about the use of the green boxes to promote the development of the County.
- Explore the possibility of monitored sites.

Performance Measures

	2006	2007	2008	2009	2010	FY 11-12	FY 12-13
Tons of trash received	61,866	59,842	55,491	49,355	54,398	52,908	52,910
Tons of mulch recycled	N/A	1,888	1,463	1,331	1,227	1,349	1,352

Appropriations

<u>Description</u>	<u>Actual FY 11-12</u>	<u>Budget FY 12-13</u>	<u>Adopted FY 13-14</u>	<u>Change 2013 to 2014</u>
Personnel	\$ 803,335	\$ 869,184	\$ 997,637	14.78%
Operating	650,719	764,472	1,163,200	52.16%
Total	\$ 1,454,054	\$ 1,633,656	\$ 2,160,837	32.27%
Number of Positions	16	16	18	2

Funding/Service Level Changes

Almost the entire increase is related to the opening of the new landfill this July. \$250,000 is budgeted for leachate hauling which is new to the County because the new landfill has a liner and any liquid run-off must be captured and treated before being released. There will be three times more roads to maintain and additional expenses for daily covering of trash. Two additional positions are budgeted to assist with the impact of running two landfills.

General Properties

Department Summary

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

Mission Statement

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

Goals and Objectives

- Meet 98 % of the day-to-day demands of maintaining properties.
- Respond to requests for maintenance within 24 hours of receiving the call.
- Provide ongoing management of the County physical plant.
- Coordinate/manage all ongoing special projects to promote the development of Franklin County.
- Focus on space needs/coordinate short term moves, renovations.
- Continue to work with other departments on special projects.
- Improve recycling efforts (County Offices) by 10%.
- 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.
- Improve vehicle maintenance records

Performance Measures

	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Average response time for maintenance	30 minutes	20 minutes				

Appropriations

<u>Description</u>	<u>Actual FY 11-12</u>	<u>Budget FY 12-13</u>	<u>Adopted FY 13-14</u>	<u>Change 2013 to 2014</u>
Personnel	\$ 355,550	\$ 371,484	\$ 374,450	0.80%
Operating	626,535	774,984	802,984	3.61%
Total	\$ 982,085	\$ 1,146,468	\$ 1,177,434	2.70%
Number of Positions	7	7	7	0

Social Services

Department Summary

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

Mission Statement

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

Goals and Objectives

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

Performance Measures

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Children in Foster Care	88	77	95	94	116
Prevention Cases	55	26	68	38	51
Foster/Adopt Homes	17	24	24	30	30
SNAP Applications	2072	2422	2282	2226	2126
Ongoing Medicaid Participants	6767	7021	7,189	9931	8535
Energy Assistance	2462	3040	2918	3788	3130

Appropriations

<u>Description</u>	<u>Actual FY 11-12</u>	<u>Budget FY 12-13</u>	<u>Adopted FY 13-14</u>	<u>Change 2013 to 2014</u>
Personnel	\$ 2,769,975	\$ 3,037,971	\$ 3,090,902	1.74%
Operating	3,108,434	2,906,605	3,032,388	4.33%
Total	\$ 5,878,409	\$ 5,944,576	\$ 6,123,290	3.01%
Number of Positions	59	64	64	0

Funding/Service Level Changes

C.S.A. Office

Department Summary

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

Mission Statement

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

Goals and Objectives

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

Performance Measures

Fiscal Year	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Case Load – Number of Children	260	276	284	278	258	235
Percentage of CSA foster children screened for Medicaid eligibility and Title IVE eligibility	100%	100%	100%	100%	100%	100%

Appropriations

Description	Actual	Budget	Adopted	Change
	FY 11-12	FY 12-13	FY 13-14	2013 to 2014
Personnel	\$ 101,697	\$ 105,791	\$ 111,443	5.34%
Operating	3,718,874	4,347,531	4,147,731	-4.60%
Total	\$ 3,820,571	\$ 4,453,322	\$ 4,259,174	-4.36%

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

The CSA caseload continues to be very volatile. Overall, the programs expenditures and number of clients served are trending downward as the number of children In D.S.S. custody are reduced. However the County remains cautious with this budget.

Family Resource Center

Department Summary

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

Mission Statement

To promote safe and healthy living environments for Franklin County families in crisis who are victims of domestic violence with support and respect for the customers, while embracing Franklin County Customer Service Philosophy and Core Values.

Goals and Objectives

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

Performance Measurers

	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Calls for shelter	139	161	160	168	151	178
Shelter clients	139	160	131	88	101	70

Appropriations

<u>Description</u>		<u>Actual FY 11-12</u>		<u>Budget FY 12-13</u>		<u>Adopted FY 13-14</u>		<u>Change 2013 to 2014</u>
Personnel	\$	172,925	\$	155,393	\$	182,264		17.29%
Operating		34,372		27,050		16,774		-3.80%
Total	\$	207,297	\$	182,443	\$	199,038		9.10%
Number of Positions		2		3		3		0

Funding/Service Level Changes

This department is funded 55% by grants, 25% by the County, 8% by Friends of the Family Resource Center and 12% by Private/Community donations. When Homeless grant funding ended 6/30/12; the Family Resource Center became solely a State Accredited Domestic Violence Program. All full-time positions in this department are grant funded therefore those staff are aware that in times of grant funding decrease/increase, their positions will reflect such happenings. The Personnel increase reflects a new full time position that was added for only part of the FY12-13 fiscal year.

Aging Services

Department Summary

Aging Services provides congregate meals, transportation, health education programs and activities, health screenings, insurance counseling, tax assistance, and recreational programs. Services are available to persons 60 years and older and to persons with disabilities of all ages.

Mission Statement

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

Goals and Objectives

- Continue to seek and obtain grants for transportation and vehicle maintenance/replacement.
- Continue efforts to educate and inform citizens about the County's Aging services through public presentations to civic and church groups, advertising and publications to provide the citizens with a better quality of life.
- Provide additional training for drivers to upgrade knowledge of ADA rules and regulations as changes are made in legislature.
- Develop and implement more educational and recreational activities for the senior population

Performance Measures

	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Transportation Clients	572	604	614	621	618	476

Appropriations

<u>Description</u>		<u>Actual FY 11-12</u>		<u>Budget FY 12-13</u>		<u>Adopted FY 13-14</u>		<u>Change 2013 to 2014</u>
Personnel	\$	196,311	\$	274,977	\$	253,188		-7.92%
Operating		67,830		87,556		82,852		-5.37%
Total	\$	264,141	\$	362,533	\$	336,040		-7.31%
Number of Positions		2		2		2		0

Funding/Service Level Changes

Parks and Recreation

Department Summary

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.

Mission Statement

The mission of the Franklin County Parks & Recreation Department is to provide parks and recreation opportunities for and promote a general healthy lifestyle and healthy environment for the citizens of Franklin County.

The County recognizes the community value derived by participation in athletic, recreation, and sporting activities/programs. The County further recognizes the role that the County has in providing a public park system for the citizens to use for their enjoyment. Participation in these programs, and visitation to these parks, helps improve health, community interconnectedness, and overall personal well-being for citizens. A chief purpose of public parks and recreation program shall be to encourage a commitment to healthy lifestyles and physical fitness for youth, adults and families, and conservation of natural resources at the park sites in perpetuity. The County shall provide a wide range of public parks and recreation programming, and facilities, families, individuals, teams and community groups.

Goals and Objectives

- Offer community special events that; promote the Department's goals, partner with local business and organizations, and highlight the County's unique attributes.
- Develop risk management policies and procedures to improve the safety of customers and staff as well as reduce County's exposure.
- Implement a customer service evaluation program for activities and facilities, track and monitor responses, and respond appropriately.
- Improve County's blueway and trail systems to expand passive recreational opportunities and enhance the County's growth.
- Efficiently manage facility programming so that activities and athletics are cohesive as well as diverse of all age groups.
- Manage infrastructure development and replacement projects.
- Improve Department's marketing and public information to promote recreational opportunities and improve customer service.

Performance Measures

	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Youth and Adult Athletic Registration	5,329	5,746	5,449	5,451	5,350	4,537
Activity Registration	Future Measurement					
Activities offered	67	60	60	93	103	265
Activity Success Rate	Future Measurement					
Shelter Reservations	295	301	358	268	278	167
Beach Attendance	Future Measurement					

Appropriations.

Description	Actual FY 11-12	Budget FY 12-13	Adopted FY 13-14	Change 2013 to 2014
Personnel	\$ 519,382	\$ 567,251	\$ 677,555	19.45%
Operating	393,747	312,325	316,825	1.44%
Total	\$ 913,129	\$ 879,576	\$ 994,380	13.05%
Number of Positions	10.5	10.5	11	.5

Funding/Service Level Changes

Funding for a full time director position is included in the adopted FY13-14 budget.

Library

Department Summary

The Library provides reference and research materials both in-house and via the Internet, as well as leisure activity items through print, audio and video formats, and downloadable sources. In addition, the Library presents a wide variety of programs for both children and adults. The bookmobile and other outreach programs provide service to those who are not able to come to the physical location of the Library. The Library is involved in joint projects with libraries in other municipalities for the mutual benefit of each systems patrons.

Mission Statement

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

Goals and Objectives

- To initiate and implement 2 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 system-wide by 10%.
- To increase the circulation of bookmobile materials by 15%.
- To maintain a quality collection of materials in various formats.
- To increase the circulation of materials at the Westlake Branch and the overall service level by 15%.
- To expand the collection of downloadable resources.
- To increase the use of downloadable materials by 5%.

Performance Measures

	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Annual circulation	180,738	224,908	235,448	230,280	236,758	254,099
Library program attendance	22,806	23,967	26,406	25,987	24,871	25,013

Appropriations

<u>Description</u>	<u>Actual</u> <u>FY 11-12</u>	<u>Budget</u> <u>FY 12-13</u>	<u>Adopted</u> <u>FY 13-14</u>	<u>Change</u> <u>2013 to 2014</u>
Personnel	\$ 604,100	\$ 630,299	\$ 636,167	0.93%
Operating	245,009	259,852	292,612	9.10%
Total	\$ 849,109	\$ 890,151	\$ 928,779	4.34%
Number of Positions	8	8	8	0

Planning and Community Development

Department Summary

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

Mission Statement

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

Goals and Objectives

- Complete 220 Corridor Study - Plan
- Continue implementation of the EnerGOV permitting, inspections, and plans review software
- Update the County Zoning and Subdivision Ordinances
- Administer and close out environmental quality grants for septic system repair, septic maintenance and shoreline erosion.
- Plan for Phase II – Comprehensive Revisions to the Zoning and Subdivision Ordinances.
- To increase the number of inspections by 10% annually.

Performance Measures

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Total number of permits issued	941	714	1165	1251	256
Number of E&SC permits issued	205	60	61	80	70
Number of Sign permits issued	15	15	18	7	10
Number of Site Plan submittals	22	8	14	7	14
Number of Subdivision plat submittals	206	154	151	150	145
Number of Rezoning applications submitted	9	5	3	6	3
Number of Special Use Permit applications submitted	5	10	4	6	8
Number of Variance applications submitted	8	3	6	5	4
Number of pre-application meetings	19	30	1	6	0
Number of Planning Commission meetings	9	10	8	11	11
Number of inspections performed	1515	1167	1108	1349	1004

Appropriations

Description	Actual FY 11-12	Budget FY 12-13	Adopted FY 13-14	Change 2013 to 2014
Personnel	\$ 477,523	\$ 507,866	\$ 510,635	.55%
Operating	215,234	65,420	57,650	-11.87%
Total	\$ 692,757	\$ 767,428	\$ 767,792	0.04%
Number of Position	8	8	8	0

Economic Development / Tourism

Department Summary

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

Mission Statement

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

Goals and Objectives

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

Performance Measures

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Unemployment Rate (April)	7.7%	7.6%	6.4%	5.5%	4.9%
Number of Employed Franklin Countians (April)	25,058	26,019	26,400	26,721	26,930
Number of Facilitated New and Expanding Business Projects (VEDP)	1	1	2	2	3
Virginia Tourism Corporation Annual Tourism Expenditure Estimates	87,985,981	84,737,405	87,344,362	91,857,082	Available August 2013
Local Lodging Tax Revenue	216,149	186,810	183,084	186,288	Available August 2013
Local Meals Tax Revenue	1,908,115	1,905,749	1,891,901	1,937,314	Available August 2013
Local Sales Tax Revenue	2,700,403	2,630,395	2,644,493	2,651,386	Available August 2013

Appropriations

<u>Description</u>	<u>Actual FY 11-12</u>	<u>Budget FY 12-13</u>	<u>Adopted FY 13-14</u>	<u>Change 2013 to 2014</u>
Personnel	\$ 88,061	\$ 93,059	\$ 124,929	34.25%
Operating	696,015	473,774	461,591	-2.57%
Total	\$ 784,076	\$ 566,833	\$ 586,520	3.47%
Number of Positions	0.5	0.5	1	.5

Funding/Service Level Changes

A new grant funded position (Agriculture Business Coordinator) has been added for FY 13-14.

GIS – Geographic Information Systems

Department Summary

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

Mission Statement

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

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

Goals and Objectives

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

Performance Measures

Measure	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Number of edits to the parcel database, including new parcel splits, transfers and other requested edits.	1750	1875	1500	1200	1121
Number of WebGIS hits for the GIS team's online services.	7,799,591	9,046,697	9,503,212	9,328,335	9,608,403
Total GIS Helpdesk Requests	247	242	122 (Parcel edit request not counted)	155 (Parcel edit request not counted)	141 (Parcel edit request not counted)

Appropriations

Description	Actual FY 11-12	Budget FY 12-13	Adopted FY 13-14	Change 2013 to 2014
Personnel	\$ 115,014	\$ 119,489	\$ 116,132	-2.81%
Operating	30,867	43,307	45,469	4.99%
Total	\$ 145,881	\$ 162,796	\$ 161,601	-0.73%
Number of Positions	2	2	2	0

Funding/Service Level Changes

Prior investments in ArcGIS Server have allowed us to become less reactionary to requests and get ahead of our customers by serving maps and data online via the intranet and always having the most up to date data available to them. This has decreased the number of requests for both maps and data as it is now available on demand in near real time to those internal customers. The number of hits/requests on our WebGIS site has increased over 23% since FY 08-09 and we hope to continue to be able to make improvements to both the external WebGIS and internal GIS site to serve our customers better and more efficiently.

Franklin Center for Advanced Learning and Enterprise

Department Summary

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

Mission Statement

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

Goals and Objectives

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

Performance Measures

	FY 07-08	FY 08-09	FY09-10	FY10-11	FY 11-12	FY 12-13
Total Visitor Transactions	31,589	36711	32,304	18,712	31287	28,216
Total diplomas, GED's	158	143	157	110	113	107
Total classes offered—all educational partners	82	124	112	145	150	131
PHCC	10 Assoc. Degrees	16 Assoc. Degrees	12 Assoc. Degrees	24 Assoc. Degrees	34 Assoc. Degrees	11 Assoc. Degrees
PHCC	10 Certificates	14 certificates	15 Certificates	21 Certificates	18 Certificates	15 Certificates
VWCC	58 Assoc. Degrees	68 Assoc. Degrees	26 Assoc. Degrees	31 Assoc. Degrees	90 Assoc. Degrees	82 Assoc. Degrees
VWCC	7 Certificates	14 certificates	18 Certificates	28 Certificates	66 Certificates	24 Certificates

Appropriations

<u>Description</u>	<u>Actual FY 11-12</u>	<u>Budget FY 12-13</u>	<u>Adopted FY 13-14</u>	<u>Change 2013 to 2014</u>
Personnel	\$ 146,191	\$ 153,407	\$ 157,292	2.53%
Operating	33,295	40,100	39,600	-1.25%
Total	\$ 179,486	\$ 193,507	\$ 196,892	1.75%
Number of Positions	3	3	3	3

Virginia Cooperative Extension

Department Summary

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

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

Mission Statement

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

Goals and Objectives:

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

Performance Measures

Agriculture	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13
Total face to face contacts	3246	1589	4,015	3,597	2,598	2,800	12,830
Total for all other contacts	6433	3235	5,008	5,776	4,656	3,538	18,200
Environmental	700	500	1,000	950	1,000	200	1,100
4-H Youth Development							
Total face to face contacts	1604	637	3709	2,779	4,943	5021	5729
Total of all other contacts	3423	4988	4202	4,521	15,023	9506	8516
Family Consumer Science							
Environmental	200	150	123	146	500	328	350
Total face to face contacts	10,875	12,509	12,762	12,148	9,058	15,254	15,528
Total of all other contacts	32,923	32,886	34,023	33,723	33,133	64,548	57,635

Appropriations

<u>Description</u>	<u>Actual</u> <u>FY 11-12</u>	<u>Budget</u> <u>FY 12-13</u>	<u>Adopted</u> <u>FY 13-14</u>	<u>Change</u> <u>2013 to 2014</u>
Personnel	\$ 52,977	\$ 93,304	\$ 96,103	3.00%
Operating	0	0	0	0
Total	\$ 52,977	\$ 93,304	\$ 96,103	3.00%

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

Funding/Service Level Changes

Transfers

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

The FY 12-13 budget adopts the following transfers from the General Fund to the following funds:

Transfer to Schools - Operations	\$28,981,425
Transfer to Schools - Debt Service	2,588,997
Transfer to Schools - Canneries	33,941
Transfer to Schools - Energy Fund	260,640
Transfer to Schools - Capital	1,220,000
Transfer to Debt Service Fund	2,035,833
Transfer to E911	1,034,529
Transfer to Utilities	448,250
Transfer to County Capital Projects	2,015,501
Total	\$38,619,116

Appropriations

<u>Description</u>	<u>Actual</u> <u>FY 11-12</u>	<u>Budget</u> <u>FY 12-13</u>	<u>Adopted</u> <u>FY 13-14</u>	<u>Change</u> <u>2013 to 2014</u>
Transfers	38,590,554	36,997,189	38,619,116	4.38%
Total	\$ 38,590,554	\$ 36,997,189	\$ 38,619,116	4.38%

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Other Funds, CIP



Franklin County
A Natural Setting for Opportunity

Summary of Other Funds	95
E911	99
Capital Improvement Program	100
Debt and Utilities	109





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

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

- E911 Fund
- Law Library Fund

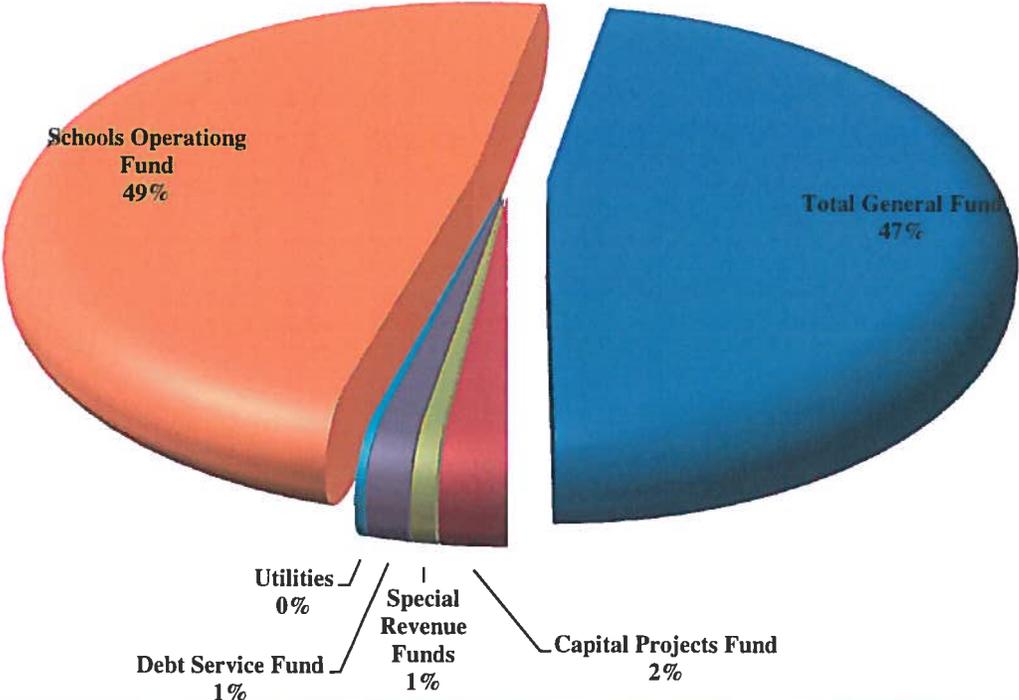
The Debt Service Fund is used to account for the payment of general long-term debt principal, interest and related costs. The repayment of school debt is recorded in the School fund. The Debt Service fund is funded by a transfer from the County's general fund.

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

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

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

Adopted Expendiures by Fund





Franklin County

A Natural Setting for Opportunity

Summary of Special Revenue, Debt Service, Utility and Capital Funds

Special Revenue Funds:

	FY11-12 <u>Actual</u>	FY12-13 <u>Budget</u>	FY13-14 <u>Adopted</u>
<u>E911 Fund</u>			
Revenues:			
E911 Taxes	\$1,934	\$0	\$0
State Wireless Board Funds	65,120	55,813	55,813
Transfer from General Fund	1,082,451	1,024,268	1,024,268
	<u>\$1,149,505</u>	<u>\$1,080,081</u>	<u>\$1,080,081</u>
Expenditures:			
Dispatch Operations	<u>\$1,126,193</u>	<u>\$1,080,081</u>	<u>\$1,080,081</u>

<u>Law Library Fund</u>			
Revenues:			
Law Library Fees	<u>\$12,085</u>	<u>\$12,000</u>	<u>\$12,000</u>
Expenditures:			
Law Library Operations	<u>\$0</u>	<u>\$12,000</u>	<u>\$12,000</u>

<u>Special Revenue Funds Totals</u>			
Revenues:			
	<u>\$1,161,590</u>	<u>\$1,092,081</u>	<u>\$1,092,081</u>
Expenditures:			
	<u>\$1,126,193</u>	<u>\$1,092,081</u>	<u>\$1,092,081</u>

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

	FY11-12 Actual	FY12-13 Budget	FY13-14 Adopted
<u>Debt Service Fund (County only)</u>			
(School debt service payments included in the School Fund)			
Revenues:			
Transfer from General Fund	\$1,696,833	\$1,932,833	\$2,035,833
	<u>\$1,696,833</u>	<u>\$1,932,833</u>	<u>\$2,035,833</u>
Expenditures:			
Transfer to Capital Fund	\$370,909	\$0	\$0
Principal and Interest Payments	1,279,685	1,422,323	1,237,123
Future Debt Service Reserve	0	510,510	798,710
	<u>\$1,650,594</u>	<u>\$1,932,833</u>	<u>\$2,035,833</u>

<u>Utility Fund</u>			
Revenues:			
Charges for Water	\$7,567	\$7,000	\$7,000
Availability/Connection Fees	3,300	0	0
Transfer from General Fund	17,000	449,696	448,250
	<u>\$27,867</u>	<u>\$456,696</u>	<u>\$455,250</u>
Expenditures:			
Operations	\$41,741	\$24,000	\$24,000
Payments to Western Virginia Water	0	432,696	431,250
	<u>\$41,741</u>	<u>\$456,696</u>	<u>\$455,250</u>

<u>Capital Fund</u>			
Revenues:			
Contributions/Local Miscellaneous	\$142,227	\$0	\$0
Western Virginia Water Reimbursement:	172,076	0	0
State and Federal Grants	1,172,953	0	0
Transfers from Other Funds	370,909	0	0
Transfer from General Fund	5,456,746	3,235,501	3,235,501
	<u>\$7,314,911</u>	<u>\$3,235,501</u>	<u>\$3,235,501</u>
Expenditures:			
Capital Outlay	<u>\$6,429,560</u>	<u>\$3,235,501</u>	<u>\$3,235,501</u>

E911

Department Summary

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

Mission Statement

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

Goals and Objectives

- Plan for and implement Emergency Medical Dispatch by January 2013.
- Increase staff levels to better handle call load of Center, allowing for EMD implementation and setting tier personnel levels to establish higher quality of service and promotion opportunities.
- Establish a public education/awareness program.
- Reduce amount of administrative calls to Dispatch Center to allow personnel to devote more time and better handle emergency dispatch situations.
- Complete upgrades to equipment to enable Next Generation 9-1-1 and complete personnel training for new systems and equipment.

Performance Measures

	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY12-13
E911 CAD Calls for Service	34,175	37,063	37,440	35,025	34,512	35,906	47,069
Total Wireless Calls	10,550	11,246	12,294	14,199	14,647	14,649	15,507
Total Wireline Calls	9,998	9,605	8,751	7,670	7,585	8,188	7,297
Total Administrative Calls	159,340	155,597	136,406	131,954	129,946	132,769	112,932
Total Telephone Calls:	179,888	176,448	157,451	153,823	152,178	155,606	135,736

Appropriations

<u>Description</u>	<u>Actual FY 11-12</u>	<u>Budget FY 12-13</u>	<u>Adopted FY 13-14</u>	<u>Change 2013-2014</u>
Personnel	\$ 739,809	\$ 769,207	\$ 779,468	1.33%
Operating	386,385	310,874	310,874	0.00%
Total	\$ 1,126,194	\$ 1,080,081	\$ 1,090,342	0.95%
Number of Positions	14	15	15	0

Funding/Service Level Changes

Data Lines have been reduced to reflect the replacement of a leased fiber line between E911 and the Rocky Mount Police Department with an unused microwave radio system.



Franklin County

A Natural Setting for Opportunity

Capital Improvement Program (CIP) FY 2013-2014 through FY 2017-2018

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

A capital project is defined as:

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

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

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

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

The 5-year CIP totals \$53.6 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 2013-2014, there may be a need to borrow for future projects in a future year. Every year it is important to plan for the impact on the operating budget that capital projects may have. As projects are completed, there will often be associated operating costs. An example would be the purchase and implementation of a major software system. The large majority of purchased software requires that the user also pay an annual maintenance fee for that software that allows upgrades and enhancements to be received by the user.

As the capital needs of the County grow, the Board of Supervisors has recognized that not all capital projects could be funded from the county's fund balance. For fiscal year 2013-2014 recurring revenue in the amount of \$3.2 million is proposed as General Fund support to the County capital fund. The County does anticipate using any one-time fund balance next fiscal year for any capital projects.

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

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

Franklin County
Five Year Summary of Capital Improvement Projects by Department and Adopted Funding for FY 2013-2014

ACCOUNT NAME	Total Amount Requested FY 13-14	Adopted FY 13-14	Total			Five Year Total Requested	
			Amount Requested FY 14-15	Total Amount Requested FY 15-16	Total Amount Requested FY 16-17		Total Amount Requested FY 17-18
<u>DEPT 015: FINANCE</u>							
UPGRADE FINANCIAL SOFTWARE			125,000	125,000	125,000	125,000	500,000
	-	-	125,000	125,000	125,000	125,000	500,000
<u>DEPT 016: INFORMATION TECHNOLOGY</u>							
GIS TRIMBLE GPS UNITS			9,000		9,000		18,000
INFRASTRUCTURE UPGRADES			15,000	15,000	15,000		45,000
PC REPLACEMENT	56,500	56,500	30,000	25,000	15,000		126,500
IT STORAGE UPGADES			10,000	20,000	10,000		40,000
IT DISASTER RECOVERY & PREVENTION			20,000				20,000
IT SECURITY UPGRADES			30,000		20,000		50,000
SERVER/DESKTOP VIRTUALIZATION			10,000	10,000	10,000		30,000
VOICE OVER IP PHONE REPLACEMENT			125,000				125,000
PICTOMETRY						90,000	90,000
EMPLOYEE SELF SERVICE PORTAL UPGRADE			9,000				9,000
UPGRADE BASE MAP IMAGERY					25,000		25,000
EXCHANGE 2010 EXPANSION			32,100				32,100
DATABASE SERVER UPGRADE	39,100	39,100					39,100
REPLACE PRESURE SEAL ENVELOPE MACHINE	5,000	5,000	5,692				10,692
SQL PRODUCTION FAILOVER CLUSTERING	53,000	53,000	53,000				106,000
INTERNET HIGH AVAILABILITY AND REDUNDANCY	22,200	22,200	22,200				44,400
CRITICAL INFRASTRUCTURE REPLACEMENTS	120,000	7,500	120,000				240,000
GEMS REPLACEMENT PHASE I	12,000	12,000	12,000				24,000
BYOD IMPLEMENTATION	12,000		12,000				24,000
PROJECT MANAGEMENT AND PROCESS MAPPING	6,000		6,000				12,000
UPS BATTERY MAINTENANCE/COMPUTER ROOM	66,000	66,000				75,000	141,000
	391,800	261,300	520,992	70,000	104,000	165,000	1,251,792
<u>DEPT 017: REGISTRAR</u>							
REPLACEMENT OF VOTING EQUIPMENT	125,000	70,588	125,000	125,000	125,000	125,000	625,000
	125,000	70,588	125,000	125,000	125,000	125,000	625,000
<u>DEPT 018: J & D COURT</u>							
FILING SYSTEM	22,000						22,000
	22,000						22,000
<u>DEPT 021: SHERIFF</u>							
SHERIFF VEHICLE REPLACEMENT	276,000	181,000					276,000
SHERIFF IN-CAR CAMERAS	15,000	15,000					15,000
MOBILE DATA TERMINALS	25,000	25,000					25,000

<u>ACCOUNT NAME</u>	Total Amount Requested FY 13-14	Adopted FY 13-14	Total				Five Year Total Requested
			Amount	Total Amount	Total Amount	Total Amount	
			Requested FY 14-15	Requested FY 15-16	Requested FY 16-17	Requested FY 17-18	
FIRING RANGE	20,000		-	-	-	-	20,000
TASER			48,669				48,669
GOODE BUILDING GENERATOR	140,000						140,000
JAIL GENERATOR	125,000						125,000
L SCAN SYSTEM	6,900	6,900					6,900
SURVEILLANCE CAMERAS VGB	5,000						5,000
JAIL AIR CONDITIONER	7,700						7,700
MOBIL COMMAND VEHICLE	50,000						50,000
SPEED AWARENESS MONITOR							-
VIRGIL GOODE BUILDING RENOVATION	88,000		56,000	15,000			159,000
IMPOUND LOT UPGRADE	10,000	10,000	10,000	10,000			30,000
	768,600	237,900	114,669	25,000	-	-	908,269

DEPT 023: PUBLIC SAFETY

PUBLIC SAFETY VEHICLE REFURBISHMENT	100,000	100,000					100,000
FIRE/EMS EQUIPMENT	80,000	20,000	35,000	35,000	35,000	35,000	220,000
ANIMAL SHELTER IMPROVEMENTS	10,000	-	10,000	10,000	10,000	10,000	50,000
PUBLIC SAFETY RESPONSE VEHICLES	55,000	55,000					55,000
FIRE APPARATUS REPLACEMENT	425,000	112,500	425,000	850,000	500,000	500,000	2,700,000
EMS VEHICLE REPLACEMENT	158,000	158,000					158,000
ANIMAL CONTROL VEHICLE IMPROVEMENTS			6,000	-	-	-	6,000
	828,000	445,500	476,000	895,000	545,000	545,000	3,289,000

DEPT 025: GENERAL PROPERTIES

COURTHOUSE IMPROVEMENTS	20,000						20,000
VIRGIL H. GOODE OFFICE BUILDING IMPROVEMENTS	40,000						40,000
	60,000	-	-	-	-	-	60,000

DEPT 030: PARKS AND RECREATION

RECREATION MAINT EQUIPMENT	35,880	-					35,880
WAID PARK DEVELOPMENT	7,500	-					7,500
REC PARK TENNIS COURTS	5,000	-	5,000	5,000	5,000	5,000	25,000
REC PARK REHAB (LOOP ROAD AND PARKING PAVING)	160,100						160,100
REC PARK REHAB (PLAYGROUND REPLACEMENT AT ...)	35,000	-					35,000
SMITH MOUNTAIN LAKE PARK			302,500	200,000	200,000	300,000	1,002,500
TRAILS	60,000	-	250,000	250,000	250,000	250,000	1,060,000
COMMUNITY PARK DEVELOPMENT	63,473	-	15,000	15,000	15,000	15,000	123,473
BOWMAN FARM CLEANUP	25,000	-	15,000	15,000			55,000
HENRY PARK PLAYGROUND	35,000	-					35,000
SNOW CREEK PARK REHAB	35,000	-					35,000

ACCOUNT NAME	Total Amount	Adopted	Total				Five Year Total
	Requested FY		Amount	Total Amount	Total Amount	Total Amount	
	13-14	FY 13-14	Requested FY	Requested FY	Requested FY	Requested FY	Requested
			14-15	15-16	16-17	17-18	
SMITH FARM PARK PROJECT	100,000	100,000	100,000	100,000	100,000	100,000	500,000
REC PARK AMPITHEATER UPGRADE	16,000	-					16,000
REC PARK LARGE SHELTER IMPROVEMENTS			22,360	85,000	60,000		167,360
WAID PARK BACK ACCESS	125,000	-					125,000
LARC FACILITY REHAB	20,000	-					20,000
WAID FOOTBALL FIELD	300,000	-					300,000
PENN HALL MASTER PLANNING			25,000				25,000
RECREATIONAL FACILITIES PLANNING	104,000	-	104,000	104,000	104,000	104,000	520,000
SMITH FARM MAINTENANCE & PLANNING	35,000	5,000	5,000	5,000	5,000	5,000	55,000
	1,161,953	105,000	843,860	779,000	739,000	779,000	4,302,813

DEPT 032: ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT FUNDS	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000
BUSINESS PARK ACQUISITION & DEVELOPMENT	100,000	100,000	100,000	100,000	100,000	100,000	500,000
JOB CREATION FUND	100,000	100,000	100,000	100,000	100,000	100,000	500,000
	400,000	400,000	400,000	400,000	400,000	400,000	2,000,000

DEPT 033: FRANKLIN CENTER

WFDC INTERIORS			10,000	15,000	10,000	10,000	45,000
	-	-	10,000	15,000	10,000	10,000	45,000

DEPT 035: E911

RADIO SYSTEM UPGRADE	100,000	100,000	12,000,000	12,000,000			24,100,000
AIR CONDITIONING UNIT /PUBLIC SAFETY	6,000						6,000
LIGHTING FOR 911 CENTER	1,300						1,300
STOVE/REFRIGERATOR	950						950
COMMUNICATION CENTER EXPANSION, OPTION I			50,000	550,000			600,000
COMMUNICATION CENTER EXPANSION, OPTION I			720,000	600,000	400,000		1,720,000
911 VOICE RECORDER	57,000						57,000
DA PRO UPGRADE	5,000	5,000					5,000
911 CENTER CHAIR REPLACEMENT	9,000						9,000
UPGRADE VIDEO CAMERAS AT TOWER SITES AND VIRGIL			10,000				10,000
	179,250	105,000	12,780,000	13,150,000	400,000	-	26,509,250

DEPT 036: PUBLIC WORKS

LANDFILL ENGINEERING	50,000	50,000	50,000	50,000	50,000	50,000	250,000
LANDFILL COMPLIANCE A/B	30,000	30,000	30,000	30,000	30,000	30,000	150,000
LANDFILL CLOSURE SET-ASIDE	280,000	-	280,000	280,000	280,000	280,000	1,400,000
LANDFILL EQUIPMENT	580,000	123,100	950,000	300,000	200,000	400,000	2,430,000

ACCOUNT NAME	Total Amount	Adopted FY 13-14	Total				Five Year Total Requested
	Requested FY		Amount	Total Amount	Total Amount	Total Amount	
	13-14		Requested FY	Requested FY	Requested FY	Requested FY	
			14-15	15-16	16-17	17-18	
LANDFILL DEVELOPMENT	50,000	-	50,000	50,000	50,000	50,000	250,000
COLLECTION SITES	25,000	20,000	25,000	25,000	25,000	25,000	125,000
LANDFILL GROUNDWATER STUDIES	10,000	5,000	10,000	10,000	10,000	10,000	50,000
LANDFILL GAS CONTROL	10,000	10,000	10,000	10,000	10,000	10,000	50,000
NEW LANDFILL CONSTRUCTION	500,000	-	500,000	500,000	500,000	500,000	2,500,000
GP VEHICLE REPLACEMENT FUND	20,000						20,000
PLANNING AND ZONING VEHICLES			25,000			25,000	50,000
BUILDING INSPECTOR VEHICLES	25,000	22,500		26,000		28,000	79,000
ANIMAL CONTROL VEHICLE REPLACEMENT							-
MINI-BUS VAN REPLACEMENT (LOCAL FUNDS ONLY)			9,600			9,600	19,200
911/MAPPING VEHICLE	12,000						12,000
VEHICLE REPLACEMENT FUND	57,000	22,500	34,600	26,000	-	62,600	180,200
TSK 1,JOYCE:GENERAL LANDFILL CONSULTING	19,928	19,928	19,928	19,928	19,928	19,928	99,640
TSK 2,JOYCE:GRDWATER SAMPLING (72)	20,000	20,000	20,000	20,000	20,000	20,000	100,000
TSK 3,JOYCE:GRDWATER REPORTING (72)	18,480	18,480	18,480	18,480	18,480	18,480	92,400
TSK 4,JOYCE:P&T SYSTEM O&M,VPDES SAMPLE	16,205	16,205	16,205	16,205	16,205	16,205	81,025
TSK 5,JOYCE:ANNUAL CASE, P&T SYSTEM	14,500	14,500	14,500	14,500	14,500	14,500	72,500
TSK 6,JOYCE:GRDWATER SAMPLING (577)	4,500	4,500	4,500	4,500	4,500	4,500	22,500
TSK 7,JOYCE:GRDWATER REPORTING (577)	6,000	6,000	6,000	6,000	6,000	6,000	30,000
TSK 8,JOYCE:LANDFIL GAS CONSULTING	10,000	10,000	10,000	10,000	10,000	10,000	50,000
TSK 9,JOYCE:LANDFIL OPS CONSULTING	20,000	20,000	20,000	20,000	20,000	20,000	100,000
	1,721,613	390,213	2,069,213	1,410,613	1,284,613	1,547,213	8,033,265
TOTAL LOCAL GOVERNMENT REQUESTS	5,658,216	2,015,501	17,464,734	16,994,613	3,732,613	3,696,213	47,546,389
<u>SCHOOL PROJECTS</u>							
BUS REPLACEMENT	340,000	340,000	340,000	340,000	340,000	340,000	1,700,000
VARIOUS SCHOOL PROJECTS	880,000	880,000	880,000	880,000	880,000	880,000	4,400,000
TOTAL SCHOOL PROJECTS	1,220,000	1,220,000	1,220,000	1,220,000	1,220,000	1,220,000	6,100,000
COUNTY TOTAL	6,878,216	3,235,501	18,684,734	18,214,613	4,952,613	4,916,213	53,646,389

Franklin County – CIP FY13-14

A brief description of each project is presented below:

Finance – Upgrade of Financial System Software: The current software the County utilizes for general ledger, accounts payable, human resources and payroll is slowly being phased out by the company that owns these products. Annual upgrades as well as maintenance services will be totally phased out by the vendor in late 2014. Due to the large dollar value of this purchase (approximately \$500,000) it is possible that this purchase may be financed over five years through a lease purchase option.

Information Technology: \$261,300 is included for computer replacement, database server upgrades, storage upgrades and UPS battery replacement.

Registrar – Replacement of Voting Equipment: Voting machines currently being used by the County are coming to the end of their useful life and will need to be replaced in the near future.

Sheriff: Provides a funding source for the replacement of current police vehicles as well as in-car cameras for those vehicles. Funds are also included to begin replacing the computers in the Sheriff's fleet as well as a joint project with the Town of Rocky Mount to improve the impound lot.

Public Safety: Capital funds for the replacement of fire and rescue apparatus total \$425,500. In addition, \$20,000 is budgeted for protective equipment.

General Properties: Two projects are requested next fiscal year and both can be funded from the Capital Maintenance Contingency account and will not require additional funds. \$20,000 is budgeted to upgrade the HVAC system for the Court house and \$40,000 will be used to renovate an area in the Goode Building.

Parks and Recreation: \$105,000 is budgeted to continue the purchase of the Smith Farm park project and make minor improvements to that property. The Parks and Recreation department will soon begin work on a master plan for all parks and recreational facilities in the County.

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

E911 – Radio System Upgrade: Engineering funds are included to begin planning the first phase of the radio system project. Currently the County has a single site transmit with four remote receiver sites.

Public Works/Solid Waste: Projects include groundwater studies, landfill engineering, collection box sites and future closure expenditures at the current landfill. The County began construction of the new landfill in March 2012 and it is anticipated that this facility will begin to be operational in August 2013. Funds have also been included for equipment replacement.

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

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

<u>Project</u>	<u>Anticipated Budgetary Impact</u>
Financial System Software Upgrade	Depending on the cost of the system, the County could face an increase in annual maintenance fees paid to the Vendor for upgrades and support.
Computer Replacement	None – personal computer replacement.
Database Server Upgrade	None – this project involves the deployment of 2 new servers configured in a cluster.
Storage Upgrade	None – Replication Manager Software.
UPS Battery Replacement	None – Replacement of current equipment
Voting Machine Replacement	Small operating budget impact for programming costs.
Sheriff Vehicle Replacement	None – replacement of current vehicles and cameras.
Fire/EMS Vehicle Replacement	None – these are replacement fire and rescue apparatus.
Other Public Safety Projects	None – replacement equipment
HVAC System and Goode Building Renovations	None – replacement HVAC system. Renovations will not require additional operating funds.
Smith Farm Park Project	None – The County will continue to make the annual \$100,000 payment for the purchase of this property.
Economic Development Set Aside Funds	None – economic development incentives for new businesses and industry considering locating to Franklin County.

Economic Development: Job Creation Fund	None – funds used to encourage/incent local employers.
Economic Development Business Park Set Aside	None in the current fiscal year. The project will not be developed for several years - these funds will provide for the preliminary architectural and engineering fees.
E911 Radio System Upgrade	None in the first year since this will be a study and recommendation by a professional radio engineering firm. Additional tower sites may be added in future years which will require additional funds for maintenance and possibly additional staff to maintain a larger system.
Landfill Engineering/Development	The new landfill is scheduled to open in 2013. 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.
Schools: Various Projects	None – repair and replacement projects and replacement school buses.



**Franklin County
Adopted Budget 13-14**

Debt Service Fund:		
	Adopted FY12-13	Adopted FY13-14
Revenues		
Transfer from the General Fund	\$1,932,833	\$2,035,833
	<u>\$1,932,833</u>	<u>\$2,035,833</u>
Expenditures		
Bank Charges	\$500	\$500
99 Refunding Bonds	305,816	309,482
Franklin Center Debt Payment	212,912	212,913
Government Center Debt Payment	365,207	365,222
Westlake Sewer Debt Payment	199,523	201,251
Lease for Treas/COR Software & Landfill Equipment	181,027	135,146
Lease for Bldg/Planning Software/Track Excavator	117,659	0
Voice Over IP Phone System Lease Payment	39,679	12,609
Reserve for Future Debt - County	214,510	399,710
Reserve for Future Debt - Schools	296,000	399,000
	<u>\$1,932,833</u>	<u>\$2,035,833</u>

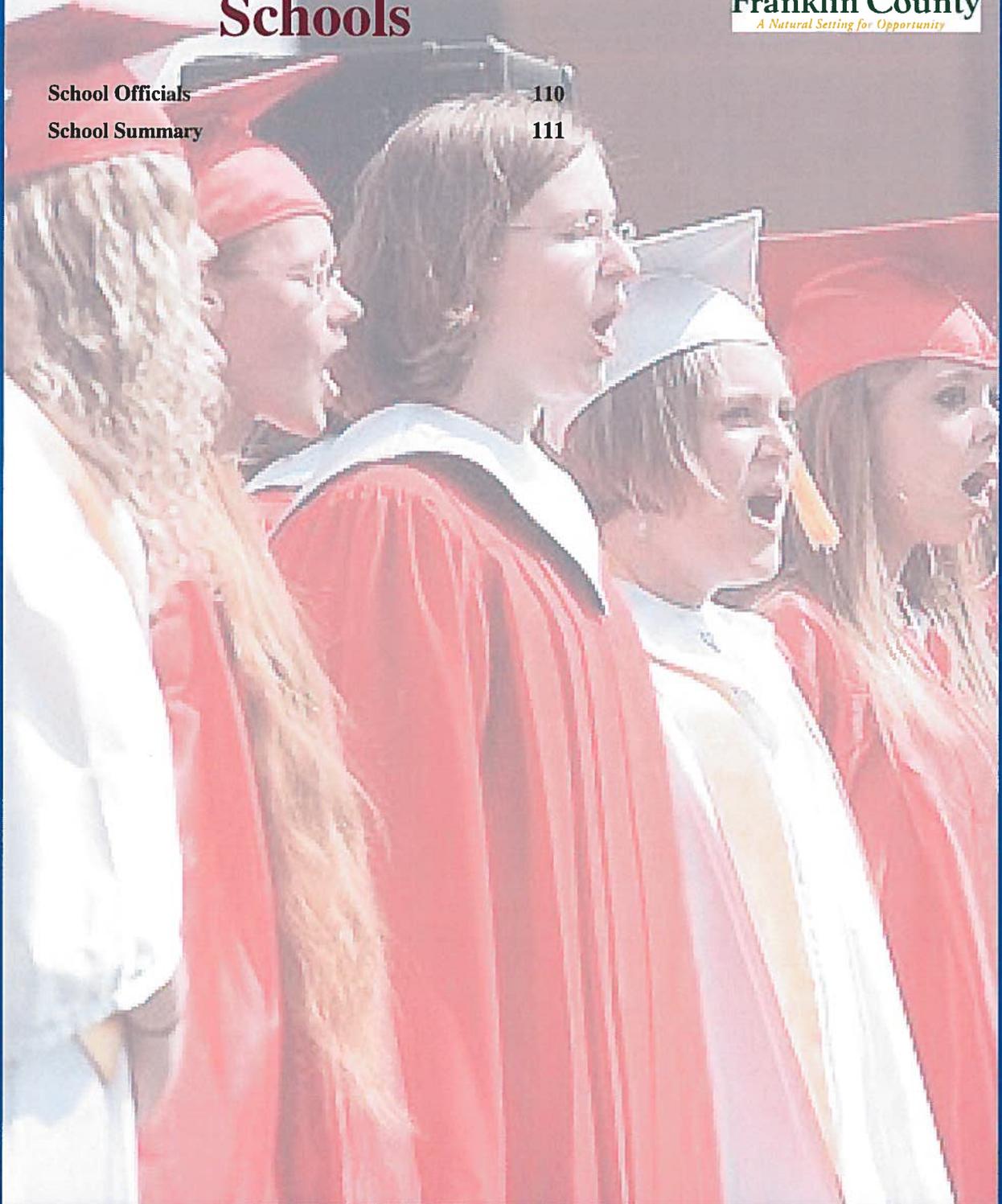
Utility Fund:		
	Adopted FY12-13	Adopted FY13-14
Budgeted Revenues:		
Water/Sewer Revenues	\$7,000	\$7,000
Transfer from General Fund	449,696	448,250
Total Revenues	<u>\$456,696</u>	<u>\$455,250</u>
Budgeted Expenses:		
Commerce Utilities	\$24,000	\$24,000
Payment to WVWA on Phase 1 Debt Service	189,831	186,705
Payment to WVWA on 220 Debt Service	242,865	244,545
Total Expenses	<u>\$456,696</u>	<u>\$455,250</u>

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Schools



School Officials	110
School Summary	111



**Franklin County Public Schools
June 30, 2013**

School Board Members

	NO PICTURER AVAILABLE		
<u>Crystal Naff</u> Blackwater District	<u>Julie Nix</u> <i>Interim Member</i> Blue Ridge District	<u>Bill Brush</u> Gills Creek District	<u>Sarah Alexander</u> Rocky Mount District
			
<u>P.D. Hambrick</u> Union Hall District	<u>Thad Montgomery</u> Boones District	<u>William Helm</u> Member at Large	<u>G.B. Washburn, Jr.</u> <i>Interim Chairman – Vice Chair</i> Snow Creek District

School Administration

Dr. W. Mark Church, Superintendent of Schools

Assistant Superintendent..... Suzanne M. Rogers
 Director of Human Resources..... Phillip L. Poff
 Director of Business & Finance..... Lee E. Cheatham, CPA
 K-12 Director of Curriculum & Instruction..... Keith Pennington
 Coordinator of Federal Programs..... Brenda McGrath
 Coordinator of Testing..... Elaine Hawkins
 Director of Special Programs & Services..... Gwendolyn A. Adkins
 Director of Technology Services K-12..... George F. Washington
 Coordinator of Student Services/Clerk..... Janet J. Stockton
 Supervisor of Food Services..... Chuck L. Hutto
 Director of Facilities & Transportation..... Jonathan Crutchfield
 Supervisor of Transportation..... Donna C. Carter
 Supervisor of Maintenance..... Darryl K. Spencer
 Coordinator of Purchasing..... David M. Leffue

Franklin County
Summary of the Adopted 2013-2014 School Budget

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

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

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

The FY13-14 adopted budget totals \$79,213,145 and is an increase of \$1,910,842 or 2.5% from the FY12-13 budget. The budget has already been greatly reduced during the period from November 2012 to March 2013 before it was presented to the Board of Supervisors. These reductions have been made with full and due consideration to the current State and County revenue situations. These situations have forced the School System to leave out many needs for additional staffing and supplies because sufficient revenues are not available to pay for them at this time:

Major Budget Issues: The major changes in the overall 2013-14 school budget relate to the following items:

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

Virginia Retirement System phase-in pay raise of 1.15% to offset an additional 1% retirement withholding from employees pay.

Other Major Budget Increases: Other major increases included in the budget are as follows: a proposed 2.5% cost of living move up one step pay increase, costing \$1,644,583 (including fringe benefits); increase in employer share of group health insurance premiums - \$262,500 and additional instructional staffing - \$157,902.

The following is brief summary of each budget category:

Instruction:

This category includes funding for several of the items listed under State Mandated Expenditure increases and Other Major Budget Increases such as Increases in Federal grant programs. All instructional personnel are included in this category.

Administration and Attendance and Health:

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

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

Pupil Transportation:

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

There are 27 school buses in the fleet which are twelve years in age or older and 40 that have been driven more than 140,000 miles. This is an improved situation compared to last year and several years ago. 12 replacement buses were purchased in the 12-13 fiscal year. The cost of gasoline and diesel fuel is estimated to decrease by \$20,775 from eliminating 8 bus routes.

Operation and Maintenance:

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

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

School Food Services:

This budget category is self-supporting and includes cafeteria workers, food and supplies for cafeteria operations at all County schools.

Facilities:

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

Debt Service:

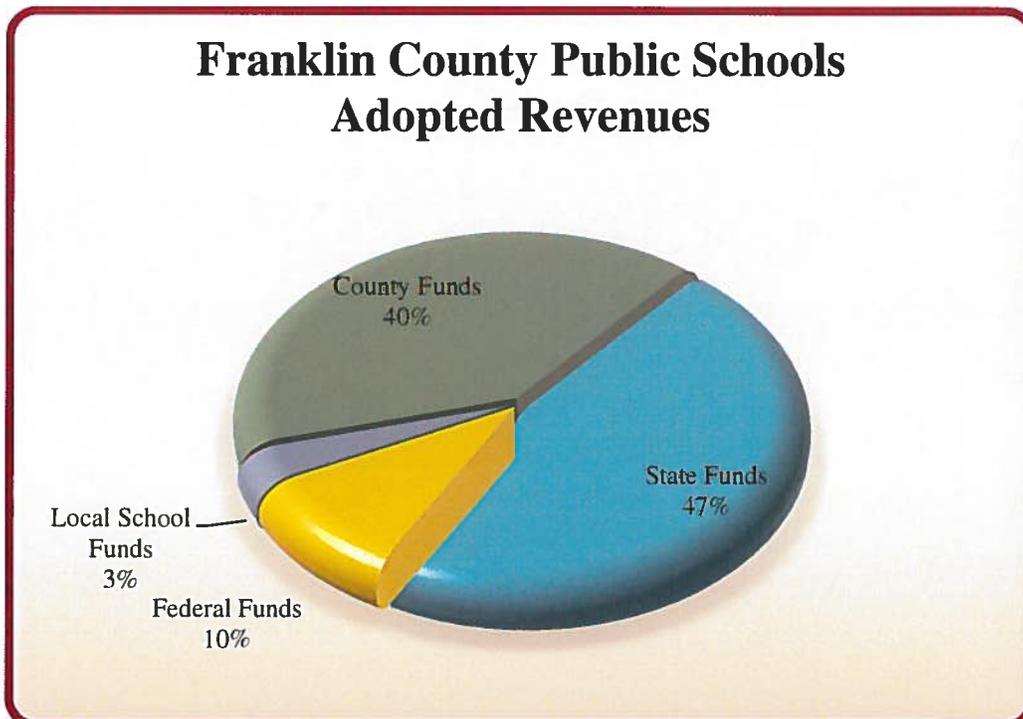
This budget category includes all school building mortgages resulting from building programs from past years. The overall decrease in the Debt Service budget for 2013-

2014 is \$103,000 which results primarily from reductions in interest payments and the refinancing of ten Literary Fund loans in FY12-13.

Technology:

This category included funding for the director, secretaries, ITRT's and technical staff. Also included is funding for equipment maintenance, community instruction, internet services and additional items to meet the technology needs of the Division.

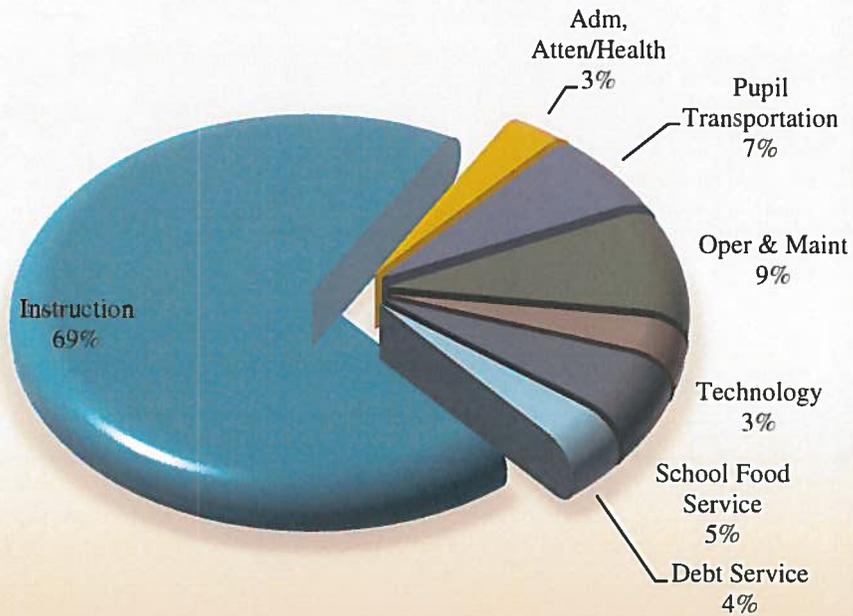
Franklin County Public Schools			
Revenue Summary			
<u>Budget Category</u>	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>
	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
State Funds	\$36,003,796	\$36,640,914	\$37,166,481
Federal Funds	9,667,355	7,135,098	7,652,517
Local School Funds	3,115,048	3,171,400	2,529,144
County Funds	30,094,383	30,354,891	31,865,003
Total	\$78,880,582	\$77,302,303	\$79,213,145



Franklin County Public Schools
Summary of Expenditures

<u>Budget Category</u>	<u>Actual 2011-12</u>	<u>Budget 2012-13</u>	<u>Adopted 2013-14</u>
Instruction	\$55,517,982	\$52,321,419	\$54,841,781
Admin, Attend/Health	2,182,405	2,469,255	2,477,283
Pupil Transportation	6,423,420	5,496,936	5,359,247
Operation & Maint.	6,959,999	7,039,497	7,195,468
Technology	0	2,426,094	2,455,607
School Food Service	4,075,279	4,737,643	4,175,300
Facilities	803,093	0	0
Debt Service	2,942,210	2,811,459	2,708,459
Total	\$78,904,388	\$77,302,303	\$79,213,145

**Franklin County Public Schools
Adopted Expenditures**



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SSMASTER

Appendices



Authorized Position Count	115
Appropriation Resolution	116
Glossary	122
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**Franklin County
Authorized Positions By Department**

<u>Fund/Department</u>	<u>Actual FY 11-12</u>	<u>Budget FY 12-13</u>	<u>Budget FY 13-14</u>	<u>Variance FY 13 to FY 14</u>
General Fund				
Board of Supervisors	0	0	0	0
County Administrator	3	3	3	0
Commissioner of Revenue	9	9	9	0
Treasurer	7	7	6	-1
Finance/Human Resources/Board Clerk	5	5	5	0
Information Technology	9	9	10	1
Registrar	2	2	2	0
Circuit Court	1	1	1	0
Clerk of the Circuit Court	10	10	10	0
Juvenile Court Services	1	0	0	0
Sheriff - Courts	8	7	7	0
Commonwealth Attorney	9	9	9	0
Sheriff - Law Enforcement	34	36	38	2
Domestic Violence	1	1	1	0
Sheriff - Correction and Detention	39	39	37	-2
Building Inspections	7	7	8	1
Animal Control	3	3	3	0
Public Safety	24	24	28	4
Public Works	3	3	3	0
Solid Waste	16	16	18	2
General Properties	7	7	7	0
Social Services	64	64	64	0
CSA - Youth Services	2	2	2	0
Family Resource Center	2	3	3	0
Aging Services	2	2	2	0
Parks and Recreation	10.5	10.5	11	0.5
Library Administration	8	8	8	0
Planning & Community Dev.	8	8	8	0
Economic Development	0.5	0.5	1	0.5
GIS & Mapping	2	2	2	0
The Franklin Center	3	3	3	0
Total General Fund	300	301	309	8
Special Revenue Fund - E911 Dept	15	15	15	0
Utility Fund				No full-time positions
School Fund (Full Time Equivalents)	1392	1392	1392	0
Total County	1707	1708	1716	8

Explanations of Changes from 12-13 Budget to Adopted 13-14 Budget:

Two positions from Correction were transferred to Law Enforcement Division. There is no overall increase in the Sheriff's department from FY 12-13 to FY 13-14.

Two new positions have been added to the Solid Waste Department for operating two Landfills in FY13-14.

Information Technology and Building Inspections were each granted a new position to assist workload.

A half full time position was added in Parks and Recreation and Economic Development.

Four new positions have been added to EMS Billing under Public Safety. These are totally offset by revenue.

**ANNUAL RESOLUTION OF APPROPRIATION OF THE COUNTY OF
FRANKLIN FOR THE FISCAL YEAR BEGINNING JULY 1, 2013 AND ENDING
JUNE 30, 2014**

A resolution to appropriate designated funds and accounts from specified estimated revenues for FY 13-14 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 18th day of June, 2013 that, for the fiscal year beginning on July 1, 2013, and ending on June 30, 2014, the following sections are hereby adopted.

- Section 1. The cost centers shown on the attached table labeled Appropriations Resolution, Exhibit B, are hereby appropriated from the designated estimated revenues as shown on the attached table labeled Appropriations Resolution, Exhibit A.

- Section 2. Appropriations, in addition to those contained in this general Appropriations Resolution, may be made by the Board of Supervisors only if deemed appropriate and there is available in the fund unencumbered or unappropriated sums sufficient to meet such appropriations.

- Section 3. The School Board and the Social Services Board are separately granted authority for implementation of the appropriated funds for their respective operations. By this resolution the School Board and the Social Services Board are authorized to approve the transfer of any unencumbered balance or portion thereof from one classification of expenditure to another within their respective funds in any amount.

- Section 4. The County Administrator is expressly authorized to approve transfers of any unencumbered balance or portion thereof from one classification of expenditure to another within the same cost center for the efficient operation of government.

- Section 5. All outstanding encumbrances, both operating and capital, at June 30, 2013 shall be reappropriated to the FY 2013-2014 fiscal year to the same cost center and account for which they are encumbered in the previous year.
- Section 6. At the close of the fiscal year, all unencumbered appropriations lapse for budget items other than those involving ongoing operational projects, or programs supported by grants or County funds, which must be preapproved by the County Administrator or his designee. Such funds must be applied to the purpose for which they were originally approved.
- Section 7. Appropriations previously designated for capital projects will not lapse at the end of the fiscal year but shall remain appropriated until the completion of the project if funding is available from all planned sources, or until the Board of Supervisors, by appropriate ordinance or resolution, changes or eliminates the appropriation. Upon completion of a capital project, the County Administrator is hereby authorized to close out the project and return to the funding source any remaining balances. This section applies to all existing appropriations for capital projects at June 30, 2013 and appropriations as they are made in the FY13-14 Budget. The County Administrator is hereby authorized to approve construction change orders to contracts up to an increase not to exceed the budgeted project contingency and approve all change orders for reduction of contracts.
- Section 8. The approval of the Board of Supervisors of any grant of funds to the County shall constitute the appropriation of both the revenue to be received from the grant and the County's expenditure required by the terms of the grant, if any. The appropriation of grant funds will not lapse at the end of the fiscal year but shall remain appropriated until completion of the project or until the Board of Supervisors, by appropriate resolution, changes or eliminates the appropriation. The County Administrator may increase or reduce any grant appropriation to the level approved by the granting agency during the fiscal year. The County Administrator may approve necessary accounting transfers between cost centers and funds to enable the grant to be accounted for in the correct manner. Upon completion of a grant project, the County Administrator is authorized to close out the grant and return to the funding source any remaining balance. This section applies to appropriations for grants outstanding at June 30, 2013 and appropriations in the FY 13-14 Budget.

- Section 9. The County Administrator may reduce revenue and expenditure appropriations related to programs funded all or in part by the Commonwealth of Virginia and/or the Federal Government to the level approved by the responsible state or federal agency.
- Section 10. The County Administrator is authorized to make transfers to the various funds for which there are transfers budgeted. The County Administrator shall transfer funds only as needed up to amounts budgeted or in accordance with any existing bond resolutions that specify the matter in which transfers are to be made.
- Section 11. Appropriations are hereby authorized for the Courthouse Maintenance Fund, the Forfeited Assets Program Fund, the Law Library Fund, the E911 Fund, Debt Service Fund and the Utility Fund equal to the total cash balance on hand at July 1, 2013, plus the total amount of receipts for the fiscal year 2013-2014.
- 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, 2013.



**County of Franklin
Adopted Revenues
Fiscal Year 2013 - 2014**

Real Estate	\$ 34,711,444	Shared Expenses Sheriff	\$ 2,988,929
Public Service Corp	860,000	Shared Expenses Comm of Revenue	151,128
Personal Property	8,557,044	Shared Expenses Treasurer	150,946
Machinery and Tools	680,817	Shared Expenses Registrar	44,845
Merchants Capital	673,840	Shared Expenses Clerk of Court	359,227
Penalties and Interest	576,213	Shared Expenses Jail Costs	128,000
		Public Assistance Grants	4,712,743
Sales Tax	4,001,050	VJCCCA Grant	20,040
Communications Tax	2,300,000	Family Resources Grants	119,438
Consumer Utility Taxes	970,000	Comprehensive Services Grant	2,814,328
County Business License	4,400	Selective Enforcement Grant	0
Franchise License Tax	218,000	Franklin Center Grants	67,000
Motor Vehicle Decals	932,000		
Bank Stock Taxes	119,639		
Tax on Deeds	460,000	Personal Property Tax Relief	2,626,618
Hotel/Motel Trans Occupancy Tax 2%	36,500	Library Grants	149,134
Hotel/Motel Trans Occupancy Tax 3%	51,000	Recordation Taxes - State	163,130
Meals Tax	940,000	Aging Services Grants	194,568
		Grantor Tax on Deeds	120,000
Licenses and Fees	342,500	Drug Enforcement Grants	12,000
		Park Land - Pymt in Lieu of Tax	17,400
Court Fines and Costs	57,000		
Interest on Bank Deposits	1,000,000	Fund Balance	<u>510,640</u>
Rent, Miscellaneous	300,000	Total General Fund	<u>76,835,646</u>
Clerk of Court Fees	130,000	Capital Fund	3,235,501
Commonwealth Attorney Fees	3,000	Asset Forfeiture Fund	25,000
Off Duty Pay for Sheriff Deputies	36,800	E911 Fund	1,090,342
Care of Prisoners	9,000	Law Library	12,000
Animal Control Fees	11,903	Debt Service Fund	2,035,833
Landfill Fees	980,000	Utilities	455,250
Aging Services Local Revenue	19,000	Courthouse Maintenance Fund	<u>12,000</u>
Family Resource Center Donations	29,550	Total - Other Funds	<u>6,865,926</u>
Recreation Fees	120,000		
EMS Billing Revenue	1,200,000		
Library Fines and Fees	35,000		
Franklin Center Fees	15,000		
Sale of Maps and Code	1,200	Schools: Local (Cafeteria, Miscellaneous)	2,511,917
		State	37,166,481
Recovered Costs	415,390	Federal	7,652,517
		County	31,831,062
Motor Vehicle Carriers Tax	35,353	Canneries	<u>51,168</u>
Mobile Home Titling Tax	100,000	Total School Funds	<u>79,213,145</u>
Motor Vehicle Rental Tax	36,738		
Shared Expenses Comm Attorney	516,151		
			\$ <u><u>162,914,717</u></u>

County of Franklin
Adopted Expenditures (Excluding Capital Outlay)
Fiscal Year 2013-2014

General Government Administration

Board of Supervisors \$ 301,598

Family Resource Center \$ 199,038
 Aging Services 336,040

11,414,920

General and Financial Administration

County Administrator 428,145
 Commissioner of Revenue 576,427
 Reassessment 150,000
 Treasurer 466,708
 Finance 318,069
 Risk Management 354,210
 Human Resources 122,461
 Information Technology 1,132,462
 Registrar 271,065
4,121,145

Parks, Recreation and Cultural

Parks and Recreation 994,380
 Library Administration 928,779
1,923,159

Community Development

Planning Agencies 535,359
 Planning & Community Development 568,286
 Economic Development 496,170
 GIS and Mapping 161,601
 Franklin Center 196,892
 Tourism Development 90,350
 Virginia Cooperative Extension 96,103
2,144,761

Judicial Administration

Circuit Court 98,570
 General District Court 8,074
 Magistrate 2,000
 Juvenile and Domestic Rel Court 16,650
 Clerk of the Circuit Court 643,173
 Sheriff - Courts 468,380
 Juvenile Court Services 339,625
 Commonwealth Attorney 787,024
2,363,496

Nondepartmental

539,413

Transfers to Other Funds

Schools - Operations 28,981,425
 Schools - Debt Service 2,588,997
 Schools - Canneries 33,941
 Schools - Energy Fund Carryover 260,640
 County Capital: School CIP 1,220,000
 Utilities 448,250
 Debt Service 2,035,833
 County Capital: County CIP 2,015,501
 E911 1,034,529

Subtotal 38,619,116

Total General Fund

76,835,646

Public Safety

Sheriff - Law Enforcement 3,504,819
 Correction and Detention 4,403,091
 Building Inspections 474,653
 Animal Control 274,247
 Public Safety 3,484,992
12,141,802

Public Works

Road Viewers 450
 Public Works 229,114
 Solid Waste and Recycling 2,160,837
 General Buildings and Grounds 1,177,433
3,567,834

Other Funds:

E911 1,090,342
Debt Service 2,035,833
Capital Fund 3,235,501
Law Library 12,000
Courthouse Maintenance 12,000
Utilities 455,250
Forfeited Assets 25,000
Schools 79,213,145
79,213,145

Health and Welfare

Health Department 338,705
 Community Services 158,673
 Social Services 6,123,290
 CSA 4,259,174

\$ 162,914,717

Glossary

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

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

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

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



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