

Franklin County Georgia

BUDGET RESOLUTION ATTACHMENT



	Governmental Funds (GF)			(EF) Enterprise Funds	Total All Funds
	General Fund	Special Revenue Funds	Capital Projects Funds		
Revenues					
Property Taxes	\$ 7,059,085				
Sales Taxes	2,101,200		3,356,550		
Other Taxes	183,453				
Licenses and Permits	7,733				
Intergovernmental Sources	653,555				
Charges for Service	1,705,860	349,355		1,169,844	
Fines and Forfeitures	1,192,816	748,663			
Investment Income	-				
Contributions and Donations	-				
Miscellaneous	377,503				
Other Financing Sources	-				
	<u>13,281,205</u>	<u>1,098,018</u>	<u>3,356,550</u>	<u>1,169,844</u>	<u>18,905,617</u>
Expenditures (GF) / Expenses (EF)					
Current Operating					
General Government	2,807,447				
Judicial	1,121,143				
Public Safety	6,311,688	1,629,470			
Public Works	1,554,930				
Health and Welfare	315,006				
Housing and Development	198,086				
Culture and Recreation	425,719				
Intergovernmental			920,637		
Capital Outlay			2,435,912		
Contingencies	-				
Business Type Expenses				1,543,332	
	<u>12,734,020</u>	<u>1,629,470</u>	<u>3,356,550</u>	<u>1,543,332</u>	<u>19,263,372</u>
Revenue in Excess (Deficit)	547,186				
Transfers - In (Out)	<u>(546,940)</u>	<u>531,452</u>		<u>223,488</u>	<u>208,000</u>
Budget Surplus (Deficit)	245	-	-	(150,000)	(149,755)
GF Balances & EF Net Assets - Beginning	<u>64,521</u>			<u>180,999</u>	<u>245,520</u>
GF Balances & EF Net Assets - Ending	<u>\$ 64,766</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,999</u>	<u>\$ 95,765</u>

Franklin County Board of Commissioners
FY 2016 Budget



Audit Financial Statements ¹											
	2011	2012	2013	2014	2015 Annualized Adjusted for Extraordinary Items	2013 Budget	2014 Budget	2015 Budget	Commissioner Budget	Commissioners vs FY15 Baseline	% Δ PY Actual
Revenues											
Taxes	8,514,974	8,359,215	8,102,076	8,049,590	8,035,552	8,130,212	8,276,589	8,282,568	9,343,492	1,307,819	16.3%
Licenses and permits	9,196	6,969	5,911	8,354	7,667	10,700	10,700	10,700	7,733	67	0.9%
Fines, fees, and forfeitures	1,310,627	1,122,007	1,064,654	1,012,405	1,011,584	1,402,000	1,567,223	1,288,600	1,192,816	181,232	17.9%
Charges for services	1,292,358	1,267,986	1,782,270	1,529,074	1,626,884	1,433,470	218,905	1,889,470	1,705,860	78,976	4.9%
Intergovernmental	167,005	1,270,442	1,489,826	819,817	715,627	202,362	1,252,250	175,000	653,555	(62,072)	-8.7%
Interest Other	75,075	154,276	10,481	566,453	351,786	200,000	270,612	605,970	377,503	25,717	7.3%
TOTAL REVENUES	11,369,235	12,180,895	12,455,218	11,985,693	11,749,100	11,378,744	11,596,279	12,252,308	13,280,960	1,531,740	13.0%
Expenditures											
General Government											
100 51110 Governing Body	80,152	82,359	83,258	99,406	99,364	171,184	57,935	62,817	66,618	(32,931)	-34.3%
100 51320 Chief Executive / Manager	302,887	253,724	281,807	266,457	276,335	277,921	273,498	268,365	269,307	(7,814)	-0.6%
100 51420 Elections / Registration	137,934	114,318	134,465	99,855	136,887	161,006	145,720	134,393	178,492	39,992	31.6%
100 51545 Tax Commissioner	280,322	294,933	302,554	358,602	393,236	330,080	357,061	352,076	395,871	1,422	2.5%
100 51550 Tax Assessors	351,777	359,497	354,452	342,785	369,727	372,747	376,328	370,167	358,682	(12,317)	-1.2%
100 51551 Board of Equalization	-	-	-	3,547	3,590	10,300	10,300	10,300	10,300	6,619	186.9%
100 51565 General Governing Body	150,804	127,553	134,087	86,086	110,652	156,573	150,559	112,914	132,737	21,664	25.8%
100 51575 Engineer	104,516	101,380	99,533	39,596	27,733	99,108	99,664	25,000	108,922	81,141	301.9%
100 51595 Administration	1,369,502	1,268,231	1,628,376	1,426,709	1,261,947	1,297,735	1,291,631	1,277,500	1,286,519	26,755	-18.1%
Judicial System											
100 52160 Clerk of Court	210,603	206,372	200,537	222,250	328,021	248,909	246,774	279,264	339,040	10,121	5.4%
100 52400 Magistrate Court	161,360	160,874	168,957	165,764	179,271	172,844	178,142	171,822	184,082	4,168	4.5%
100 52450 Probate Court	237,027	227,907	217,657	222,082	222,681	193,103	205,559	213,165	223,533	(7)	2.3%
100 52150 Superior Court	196,593	213,425	227,045	247,531	189,637	249,999	261,694	213,638	226,724	34,285	20.6%
100 52170 Superior Court - Malcom	12,779	13,484	11,160	12,284	-	14,500	14,500	14,500	14,896	-	3.3%
100 52200 District Attorney	36,413	38,763	40,205	48,235	50,855	39,261	41,261	41,261	52,317	-	23.1%
PD Public Defender	58,763	59,890	40,014	1,985	-	-	-	-	80,551	80,551	
Public Safety											
100 53300 Sheriff	3,373,453	3,363,746	3,625,470	3,983,682	3,786,071	3,245,438	3,244,092	3,244,092	3,867,610	66,736	3.8%
100 53520 Firefighting (all areas 20-27)	304,486	303,762	228,506	302,158	311,808	305,620	305,620	305,620	307,265	(4,711)	-1.5%
100 53600 EMS	1,684,142	1,598,327	1,821,806	1,776,918	1,960,527	1,653,902	1,677,439	1,781,414	1,966,907	(692)	-6.7%
100 53700 Coroner	25,906	27,110	26,544	39,180	21,401	31,548	31,548	31,548	31,571	10,135	50.2%
100 53910 Animal Control / Shelter	45,000	30,000	56,000	70,080	69,920	30,000	56,000	70,080	70,080	160	0.2%
100 53920 EMA	25,267	15,491	13,112	-	11,500	15,453	15,880	14,357	16,472	4,914	616.5%
100 53941 County Marshall	46,540	45,396	47,033	49,394	51,944	49,880	47,200	48,076	51,782	(285)	1.5%
Public Works											
100 54210 Highways & Streets	1,342,119	2,496,794	1,322,342	1,489,609	1,252,096	930,279	927,011	929,865	1,554,930	299,055	-6.9%

Franklin County Board of Commissioners
FY 2016 Budget



		Audit Financial Statements ¹					2015 Annualized Adjusted for Extraordinary Items	2013 Budget	2014 Budget	2015 Budget	Commissioner Budget	Commissioners vs FY15 Baseline	% Δ PY Actual
		2011	2012	2013	2014								
Health and Welfare													
100	55520 Senior Center	193,665	182,612	176,509	207,335	199,442	203,452	204,341	209,087	182,809	(18,553)	-7.1%	
100	55110 Public Health	107,355	103,876	104,921	108,063	105,146	103,431	103,431	103,431	105,197	-	0.0%	
100	55440 IG Welfare Payments	26,815	20,696	24,567	25,727	17,560	61,010	59,638	53,046	27,000	9,440	53.8%	
	LVAP Local Victims Asst Program	-	-	-	-	29,845	-	-	-	(0)	(29,845)	-100.0%	
Culture & Recreation													
100	56110 Culture & Recreation	233,416	199,636	378,085	417,148	426,726	357,970	358,905	369,124	392,813	(38,810)	-6.8%	
100	56510 Library Admininstration	30,000	30,000	30,000	30,000	35,045	30,000	32,500	32,500	32,906	(2,139)	-6.1%	
Development													
100	57130 Agricultural Resources	45,613	60,408	64,615	51,430	76,641	66,829	69,490	71,928	80,240	3,295	22.4%	
100	57140 Forest Resources	7,772	11,381	7,816	16,074	-	7,772	8,037	8,037	8,100	8,100		
100	57410 Planning & Zoning	14,619	1,397	7,169	6,718	1,940	16,000	6,000	6,283	9,246	7,279	247.3%	
100	57520 Economic Development	-	-	-	106,793	131,331	-	-	-	100,500	(30,834)	-21.6%	
Air	Airport	2,880	-	-	-	-	-	-	-	-	-	-	
Contingency													
cont	Contingency						454,890	738,521	584,275		-		
Subtotal Operating Expense		11,200,480	12,013,342	11,858,602	12,323,481	12,138,880	11,358,744	11,596,279	11,409,942	12,734,019	536,894	-1.2%	
Operating Transfers -- See Enterprise & Other Funds Below													
Transfers In (reduce general fund expenditures)											(208,000)	(208,000)	
Transfer Out (increase general fund expenditures)			1,318,371	959,788	602,611	509,415	385,607	582,596	422,288	754,940	754,940		
Total General Fund Expenditures & Transfers			13,331,713	12,818,390	12,926,092	12,648,295	11,744,351	12,178,875	11,832,230	13,280,960	1,083,835	3.0%	

Franklin County Board of Commissioners
FY 2016 Budget



		Audit Financial Statements ¹					2015 Annualized Adjusted for Extraordinary Items					Commissioners vs FY15 Baseline		% Δ PY Actual	
		2011	2012	2013	2014		2013 Budget	2014 Budget	2015 Budget	Commissioner Budget					
Other Funds - Operating Revenues -- does not include transfer from General Fund															
100	53321 MANS	244,845	537,377	218,304	-	118,237	237,469	-	-	48,313	(69,924)				
215	53800 E911	405,659	365,181	387,119	366,915	349,358	412,390	423,515	423,515	349,355	(3)				
228	53450 Probation & Parole	610,304	551,465	534,878	632,193	677,054	624,769	-	663,350	700,350	23,297				
505	54410 Water Administration ²	973,708	1,170,849	1,038,946	1,232,372	1,136,610	1,268,121	1,088,795	1,088,795	1,286,610	150,000				
540	54530 Solid Waste Disposal	69,243	60,111	39,672	76,677	33,239	93,704	45,575	47,575	33,234	(5)				
324	2010 SPLOST Funds	-	-	-	-	-	-	-	-	-	-				
Subtotal Enterprise & Other Fund Revenue		2,303,759	2,684,983	2,218,919	2,308,156	2,314,497	2,636,453	1,557,885	2,223,235	2,417,862	103,365				
Other Funds - Expenditures Only															
100	53321 MANS	291,471	273,881	271,060	293,373	170,394	271,065	-	-	100,470	(69,924)	-40.1%			
215	53800 E911	752,704	753,499	778,419	735,911	782,114	764,401	761,174	786,564	833,177	44,887	8.2%			
228	53450 Probation & Parole	534,302	551,465	534,878	582,317	662,232	624,769	596,377	625,090	695,823	32,904	7.3%			
505	54410 Water Administration	917,151	1,170,849	1,449,219	1,246,955	1,420,419	1,268,121	1,297,103	1,297,237	1,473,569	42,997	36.2%			
540	54530 Solid Waste Disposal	129,439	60,118	55,096	52,212	68,754	93,704	82,204	78,917	69,763	(36)	2.5%			
324	2010 SPLOST Funds	-	-	-	-	-	-	-	-	-	-				
Subtotal Enterprise & Other Fund Expenses		2,625,067	2,809,812	3,088,672	2,910,767	3,103,913	3,022,060	2,736,858	2,787,808	3,172,803	50,829				
Other Funds - Excess (Deficiency)															
100	53321 MANS	(46,626)	263,496	(52,756)	(293,373)	(52,157)	(33,596)	-	-	(52,157)	-	-68.9%			
215	53800 E911	(347,045)	(388,318)	(391,300)	(368,996)	(432,755)	(352,011)	(337,659)	(363,049)	(483,822)	(44,890)	-37.2%			
228	53450 Probation & Parole	76,002	-	-	49,876	14,822	-	-	38,260	4,527	(9,607)	-100.7%			
505	54410 Water Administration	56,557	-	(410,273)	(14,583)	(283,809)	-	(208,308)	(208,442)	(186,959)	107,003	-82.7%			
540	54530 Solid Waste Disposal	(60,196)	(7)	(15,424)	24,465	(35,515)	-	(36,629)	(31,342)	(36,529)	31	-46.3%			
324	2010 SPLOST Funds	-	-	-	-	-	-	-	-	-	-				
Enterprise & Other Fund Excess (Deficiency)		(321,308)	(124,829)	(869,753)	(602,611)	(789,415)	(385,607)	(582,596)	(564,573)	(754,940)	52,537				

Assumed Transfers Needed from General **(754,940)**

¹ FY2014 is currently under audit. Financial data was extracted from the auditors WTB.

² FY2016 Budgeted Water Fund revenue includes a \$150,000 transfer from Water CD.

³ FY2015 Other transfers out includes December 2014 Hospital PILOT bond payment (less road purchase price) and June 2015 payment less expected recovery post closure. FY2106 transfers includes cash funding to Health Fund Account accrued but not funded in prior years.

⁴ Transfers for FY14 and FY15 assumed to equal the estimated deficit in the Enterprise & Other funds.