

**FRANKLIN COUNTY
BUDGET RESOLUTION**

A RESOLUTION TO PROVIDE FOR THE ADOPTION OF A BUDGET CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES AND TO PROVIDE FOR THE LEVY OF TAXES FOR EXPENDITURES FOR THE FISCAL YEAR BEGINNING JULY 1, 2016.

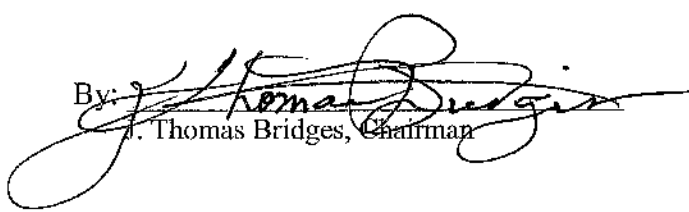
WHEREAS, the County Manager has prepared and submitted to the Franklin County Board of Commissioners a budget for the year beginning July 1, 2016 and ending June 30, 2017, and

WHEREAS, the Board of Commissioners has studied and reviewed the proposed budget, it is considered in the best interest of the Board of Commissioners to adopt it.

THEREFORE BE IT RESOLVED by the Franklin County Board of Commissioners that the budget attached hereto and made a part hereof for the year beginning July 1, 2016 and ending June 30, 2017 is approved.

APPROVED on this 28th day of June, 2016

BOARD OF COMMISSIONERS OF
FRANKLIN COUNTY, GEORGIA

By: 

J. Thomas Bridges, Chairman

Attest:


Elaine H. Evans, County Clerk

Franklin County Georgia
2017 Budget for All Funds
BUDGET RESOLUTION ATTACHMENT



	Governmental Funds (GF)			(EF) Enterprise Funds	Total All Funds
	General Fund	Special Revenue Funds	Capital Projects Funds		
Revenues					
Property Taxes	\$ 6,391,756				
Sales Taxes	1,848,000		2,952,077		
Other Taxes	969,001				
Licenses and Permits	7,733				
Intergovernmental Sources	123,289				
Charges for Service	1,637,164	349,355		1,269,844	
Fines and Forfeitures	1,127,300	801,900			
Investment Income					
Contributions and Donations					
Miscellaneous	268,638				
Other Financing Sources					
	12,372,882	1,151,255	2,952,077	1,269,844	17,746,057
Expenditures (GF) / Expenses (EF)					
Current Operating					
General Government	2,777,946				
Judicial	1,129,995				
Public Safety	6,073,017	1,699,937			
Public Works	1,127,873				
Health and Welfare	318,244				
Housing and Development	199,575				
Culture and Recreation	361,908				
Intergovernmental			809,699		
Capital Outlay			2,142,378		
Contingencies	-				
Business Type Expenses				1,540,643	
	11,988,559	1,699,937	2,952,077	1,540,643	18,181,215
Revenue in Excess (Deficit)	384,323				
Transfers - In (Out)	(384,323)	548,682		270,799	435,158
Budget Surplus (Deficit)	(0)	-	-	-	-
GF Balances & EF Net Assets - Beginning**	-			-	-
GF Balances & EF Net Assets - Ending \$	(0)	\$ -	\$ -	\$ -	\$ (0)

**Beginning Balances to be determined; assumed \$0

Franklin County Board of Commissioners

FY 2017 Budget



		2016 Budget	FY17 Commissioner Budget	FY17 Budget vs FY16 Budget	% Δ PY Bud
Revenues					
	Taxes	9,343,737	9,208,757	(134,980)	-1.4%
	Licenses and permits	7,733	7,733	-	0.0%
	Fines, fees, and forfeitures	1,192,816	1,127,300	(65,516)	-5.5%
	Charges for services	1,705,860	1,637,164	(68,696)	-4.0%
	Intergovernmental	653,555	123,289	(530,266)	-81.1%
	Interest Other	377,503	268,638	(108,865)	-28.8%
TOTAL REVENUES		13,281,205	12,372,882	(908,324)	-6.8%
Expenditures					
General Government					
100	51110 Governing Body	67,789	69,778	1,990	2.9%
100	51320 Chief Executive / Manager	269,307	267,034	(2,273)	-0.8%
100	51420 Elections / Registration	178,492	136,604	(41,888)	-23.5%
100	51545 Tax Commissioner	395,871	396,580	709	0.2%
100	51550 Tax Assessors	358,681	379,417	20,735	5.8%
100	51551 Board of Equalization	10,300	10,300	-	0.0%
100	51565 General Governing Body	132,737	132,872	135	0.1%
100	51575 Engineer	108,922	107,543	(1,380)	-1.3%
100	51595 Administration	1,286,519	1,277,819	(8,700)	-0.7%
Judicial System					
100	52160 Clerk of Court	339,040	335,132	(3,908)	-1.2%
100	52400 Magistrate Court	184,082	174,064	(10,019)	-5.4%
100	52450 Probate Court	223,533	220,395	(3,138)	-1.4%
100	52150 Superior Court	226,724	226,574	(150)	-0.1%
100	52170 Superior Court - Malcom	14,896	14,896	-	0.0%
100	52200 District Attorney	52,317	65,068	12,751	24.4%
100	52201 Public Defender	80,551	93,866	13,316	16.5%
Public Safety					
100	53300 Sheriff	3,867,610	3,721,009	(146,601)	-3.8%
100	53520 Firefighting (all areas 20-27)	307,265	307,265	-	0.0%
100	53600 EMS	1,966,907	1,874,513	(92,394)	-4.7%
100	53700 Coroner	31,571	31,571	-	0.0%
100	53910 Animal Control / Shelter	70,080	70,080	-	0.0%
100	53920 EMA	16,472	18,906	2,434	14.8%
100	53941 County Marshall	51,782	49,672	(2,110)	-4.1%

Franklin County Board of Commissioners

FY 2017 Budget



		2016 Budget	FY17 Commissioner Budget	FY17 Budget vs FY16 Budget	% Δ PY Bud
Public Works					
100	54210 Highways & Streets	1,554,930	1,127,873	(427,057)	-27.5%
Health and Welfare					
100	55520 Senior Center	190,776	184,039	(6,738)	-3.5%
100	55110 Public Health	105,197	103,205	(1,992)	-1.9%
100	55440 IG Welfare Payments	27,000	31,000	4,000	14.8%
100	53170 Local Victims Asst Program	-	-	-	
Culture & Recreation					
100	56110 Culture & Recreation	392,813	329,002	(63,811)	-16.2%
100	56510 Library Administration	32,906	32,906	-	0.0%
Development					
100	57130 Agricultural Resources	80,240	81,729	1,489	1.9%
100	57140 Forest Resources	8,100	8,100	-	0.0%
100	57410 Planning & Zoning	9,246	9,246	-	0.0%
100	57520 Economic Development	100,500	100,500	-	0.0%
Contingency					
<i>cont</i>	Contingency			-	
Subtotal Operating Expense		12,743,158	11,988,559	(754,599)	-5.9%
Operating Transfers -- See Enterprise & Other Funds Below					
	Transfers In (<i>reduce general fund exp.</i>)	(208,000)	(285,158)	(77,158)	37.1%
	Transfer Out (<i>increase general fund</i>)	754,940	669,481	(85,459)	-11.3%
Total General Fund Expenditures & Transfers		13,290,098	12,372,882	(917,216)	-6.9%
Excess (Deficiency) in General Fund			-	-	

Franklin County Board of Commissioners

FY 2017 Budget



		2016 Budget	FY17 Commissioner Budget	FY17 Budget vs FY16 Budget	% Δ PY Bud
Other Funds - Operating Revenues -- does not include transfer from General Fund					
100	53321 MANS	-	-	-	
215	53800 E911	349,355	349,355	-	0.0%
228	53450 Probation & Parole	700,350	801,900	101,550	14.5%
505	54410 Water Administration ²	1,286,610	1,386,610	100,000	7.8%
540	54530 Solid Waste Disposal	33,234	33,234	-	0.0%
324	2010 SPLOST Funds	-	-	-	
Subtotal Enterprise & Other Fund Revenue		2,369,549	2,571,099	201,550	8.5%
Other Funds - Expenditures Only					
100	53321 MANS	100,470	100,470	-	0.0%
215	53800 E911	833,177	810,538	(22,639)	-2.7%
228	53450 Probation & Parole	698,908	788,929	90,021	12.9%
505	54410 Water Administration	1,473,569	1,470,307	(3,262)	-0.2%
540	54530 Solid Waste Disposal	69,763	70,336	573	0.8%
324	2010 SPLOST Funds	-	-	-	
Subtotal Enterprise & Other Fund Expenses		3,175,888	3,240,580	64,692	2.0%
Other Funds - Excess (Deficiency)					
100	53321 MANS	(100,470)	(100,470)	-	0.0%
215	53800 E911	(483,822)	(461,183)	22,639	-4.7%
228	53450 Probation & Parole	1,442	12,971	11,529	799.3%
505	54410 Water Administration	(186,959)	(83,697)	103,262	-55.2%
540	54530 Solid Waste Disposal	(36,529)	(37,102)	(573)	1.6%
324	2010 SPLOST Funds	-	-	-	
Enterprise & Other Fund Excess (Deficiency)		(806,339)	(669,481)	136,858	-17.0%
Assumed Transfers Needed from General			<u>(669,481)</u>		

Franklin County Board of Commissioners

FY 2017 Budget

Summary of Requested Changes



767,017	Sum of Requests Made	128.53
107,662	Total Requests included in Budget FY2017	0.36

Department/ Requestor	Description	Amount	Included in Budget	Notes
* Has not been keyed into budget				
Solid Waste	Equipment and Vehicle Repair	700	Yes	
Road	Increase overtime for summer hour mowing/road upkeep	10,000	Yes	reduced OT in FY16
Road	Budget for required flagging school	350	Yes	
Road	Budget for hand tools	1,000	Yes	
Road	Add cold mix asphalt back to budget	25,000	Yes	
Water	Increase gravel for installed lines	2,500	Yes	
Water	Chemicals for WWTF	6,500	Yes	
Public Defender	Increase per case load - contract	3,716	Yes	Reduction of \$3k in FY16
Public Defender	Increase per case load - net probate/magistrate	5,506	Yes	
AVITA	Increase annual budget due to fee for service	5,000	No	*
Extension 4-H	Increase funding for A Justice to move to full time	1,700	Yes	Adjusted Rec LA field rental to offset
DA	Add County paid Assistant DA	73,921	No	* per Nbryan 06/06/16
Tax Assessor	BoA requested 2% salary increase	4,351	No	keep same as all employees
Tax Assessor	BoA requested new vehicle	25,000	No	
Tax Assessor	Commercial Reevaluation	45,000	Yes	Reduction in Gravel to offset increase
BOC for TA	Commercial Reevaluation - Adjustment	(12,000)	Yes	Assume cost deferred to 2nd year
Tax Assessor	Various increases	12,743	No	\$14k in contract labor
Probation	FY17 Budget Update	1,445	Yes	Adjusted to Judges orders less HI adjustments
ELECTED OFFICIALS				
Probate	Prior year budget requests missed in FY16	8,684	Yes	increased revenue in FY16 for case load
Probate	Misc requests for run rate FY17 (reduces PY error)	(2,556)	Yes	
Probate	Adjust staffing expense to include Overtime	7,617	Yes	FLSA considerations
Clerk of Court	Additional full time employee 5/31/16	48,771	No	
Sheriff	Building and Equipment - Capital Improvements	163,570	No	Utilize SPLOST and/or Jail Fund
Sheriff	Operational Cost of Equipment purchased with Grant	2,280	Yes	
Sheriff	Provide pay increases to Jail staff	34,743	Yes	Increase DO by 5%
Sheriff	Proposed Adjustment to Staffing for MANS & Pay Rates	(69,023)	Yes	Proposal w/ J. Lecroy
MANS	Change in method of cost sharing-payment vs staffing	32,000	Yes	Remove from Sheriff salary
Tax Commissioner	Education and Training required by State	1,500	Yes	Adjusted Rec LA field rental to offset
Tax Commissioner	Travel for site visit and required training	1,000	Yes	Adjusted Rec LA field rental to offset
RISK AREAS				
EMS	Add supervisor shift for call volume	150,000	No	* Or reduce revenue for transfers
	Ambulance - accelerated replacement due to fire	20,000	No	*
	Payout of accrued personal time due to retirements		No	*
GLOBAL REQUESTS				
	Employee COLA	156,000	No	* 77k for each 1% eff 7/1
	Extra PTO Day	TBD	No	*

Franklin County Board of Commissioners

FY 2017 Budget

Target Budget Worksheet



	FY16 Budget Baseline	Adjustments	FY17 Initial	Initial Adjustments	Post Proposal Adjustments	FY17 Proposed
Balanced Budget (Shortfall)/Excess	245		11,444			0
Total Revenue	13,281,205		12,372,882			12,372,882
<i>Δ in Prop Tax & TAVT/AAVT</i>		(11,405)				
<i>Reduction in LOST</i>		(253,200)				
<i>Nonrecurring grants</i>		(120,000)				
<i>Insurance Premium</i>		26,849				
<i>Business License Fee Increase</i>		5,325				
<i>Adjustment of Court Fees</i>		(40,118)				
<i>Removal of LMIG*</i>		(393,750)				
<i>Prisoner Housing (run rate)</i>		(37,053)				
<i>Increase in EMS</i>		-				
<i>Remove Election Fees - non election yr</i>		(8,000)				
<i>Senior Center Reduction</i>		(16,516)				
<i>Recreation Reduction*</i>		(40,647)				
<i>Reimbursement</i>		(13,865)				
<i>Miscellaneous</i>		(5,943)				
Total Expenditures	12,734,020		11,971,681			11,988,559
<i>PY Error - Admin Ins</i>		1,171				
<i>PY Error - Senior Center Change</i>		7,967				
<i>Insurance Rates Updates</i>		(244,885)				
<i>Elected Official Salary</i>		19,295				
<i>FLSA Impact</i>		19,871				
<i>Manager Review - Remove LMIG (see Revenue)</i>		(393,750)				
<i>Manager Review - Misc</i>		(93,133)				
<i>Admin Expenses</i>		(41,048)				
<i>Fixed Expenses; Adjust to Run Rate</i>		(5,550)				
<i>Adjust Gasoline to Run Rate 125% growth</i>		(109,751)				
<i>Department Requests</i>		46,050				
<i>Changes Above related to Transfers</i>		31,424				
<i>Update Health Insurance Rates for final presentation</i>				(32,605)		
<i>Received property insurance bill</i>				35,448		
<i>Update Public Defender Budget, includes Probate & Magistrate</i>				9,222		
<i>Update Probate budget-items missed in prior year offset by FY17 requests</i>				6,128		
<i>Add Probate OT for staffing (FLSA) alternative to new personnel</i>				7,617		
<i>Remove gasoline update for VFD - adjust back to contract rate</i>				(4,399)		
<i>Reduce Admin expenses to compensate for budget shortfall</i>				(3,100)		
<i>Tax Commissioner - Travel and Training</i>					2,500	
<i>Add 4H benefits for full time position</i>					1,700	
<i>Reduce Recreation field rental; adjust dues and fees</i>					(5,633)	
<i>Add commercial revaluation - first year expense</i>					33,000	
<i>Reduce Roads & Highways Gravel</i>					(33,000)	
Total Net Transfers	546,940		389,757			384,323
<i>PY MANS transfer error</i>		48,313				
<i>PY Error Probation & Parole</i>		3,085				
<i>Adjust Water Rate Structure</i>		(100,000)				
<i>Transfer Adjustments Included Above</i>		(31,424)				
<i>Change in Proposed Jail Transfer</i>		8,000				
<i>Transfer of Health Fund - for H.S.A</i>		(85,158)				
<i>Update Insurance Rates for final presentation</i>				(6,878)		
<i>Update Probation per Judges orders less HI adjustments</i>					1,445	