

FRANKLIN COUNTY, GEORGIA



Fiscal Year 2025 Approved Annual Budget

Fiscal Year 2025 (July 1, 2024 – June 30, 2025)

Prepared by: Andrew Murphy & Terry Harris

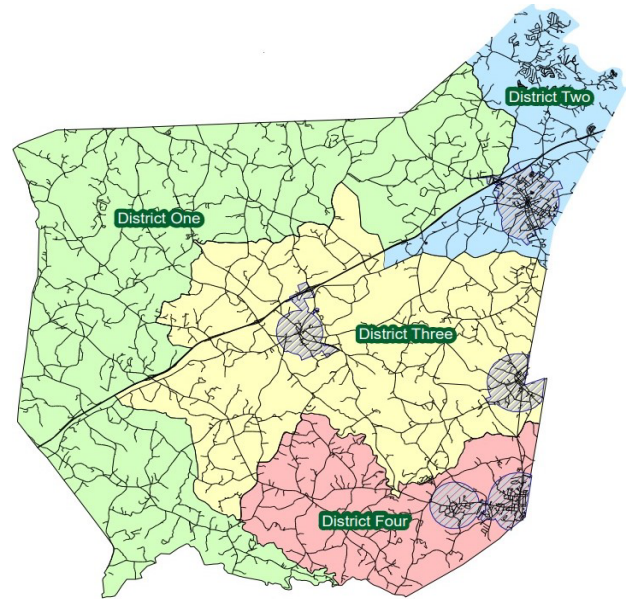


Fiscal Year 2025 Proposed Budget Summary

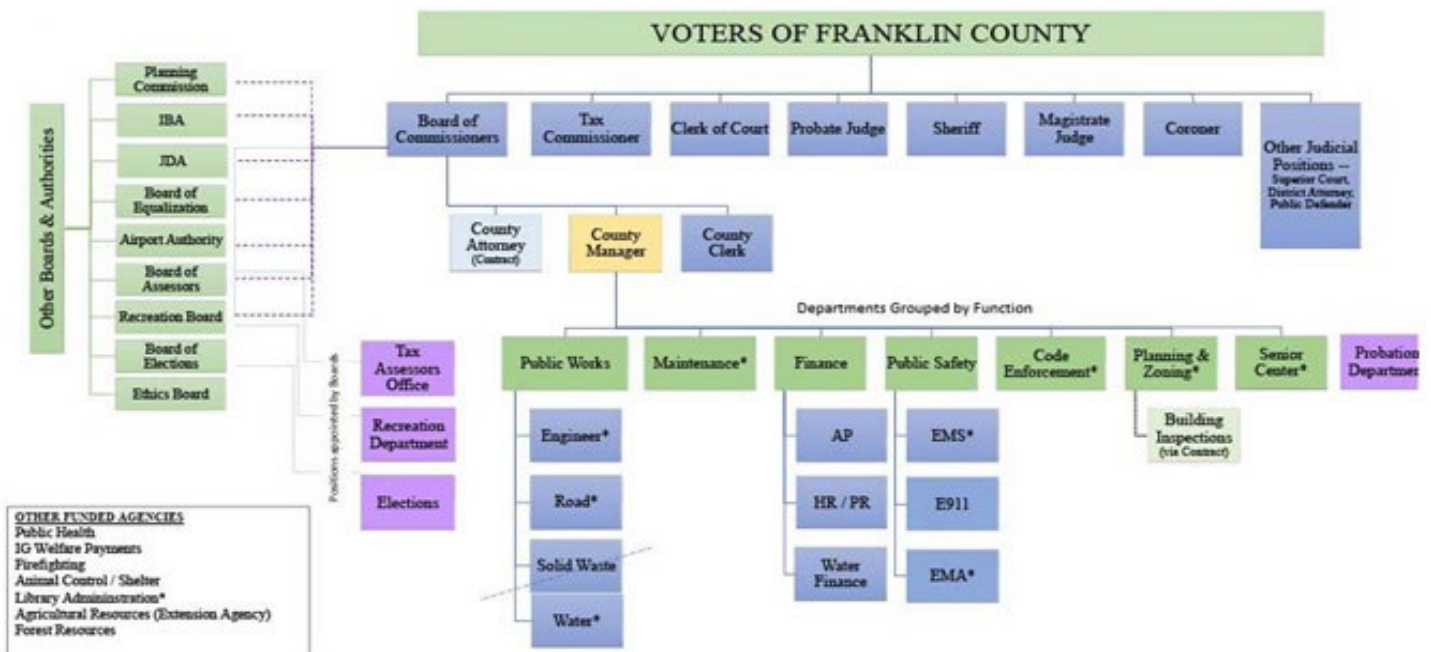


FY25 Elected Officials and District Map

Title	District	Name	Term Expires
Chairperson	At-Large	Jeff Jacques	12/31/2024
Commissioner	District 1	Robert L. Franklin	12/31/2024
Commissioner	District 2	Kyle Foster	12/31/2024
Commissioner	District 3	Elizabeth Busby	12/31/2026
Commissioner	District 4	Josh Smith	12/31/2026



FY25 Organizational Chart





Fiscal Year 2025 Proposed Budget Summary



FY25 Budget Overall Revenues & Expenditures

FUND ACCOUNTS	REVENUES	EXPENDITURE	BALANCED
GENERAL FUND	\$21,002,305.00	\$21,002,305.00	✓
Special Revenue Funds			
JAIL FUND	\$70,000.00	\$70,000.00	✓
E911 FUND	\$1,094,790.00	\$1,094,790.00	✓
PROBATION	\$808,285.00	\$808,285.00	✓
HOTEL-MOTEL FUND	\$83,250.00	\$83,250.00	✓
Capital Projects Funds			
SPLOST V*	\$100.00	\$2,090,000.00	-\$2,089,900.00
SPLOST VI	\$5,950,000.00	\$2,697,505.00	\$3,252,495.00
Enterprise Funds			
WATER & SEWER	\$3,088,500.00	\$3,040,795.00	\$47,705.00
SOLID WASTE	\$199,500.00	\$199,500.00	✓
ALL FUNDS TOTAL	\$32,296,730.00	\$31,086,430.00	\$1,210,300.00

General Fund

Provides for general government operations of the County and maintains adequate capital necessary for the County's financial health and stability. This fund accounts for most of Franklin County's operations.

Jail Fund (Georgia State Code 15-21-90 through 15-21-95)

This fund accounts for the revenues received from additional fines and forfeitures that are legally restricted to specific expenses in the County Jail.

E911 Fund

This fund accounts for the revenues received from the 911 surcharge on telephone bills as well as the operational expenses of the E911 center.

Probation Fund

This fund accounts for the revenues received from the probation fees as well as the operational expenses of the Probation Department.

Hotel/Motel Fund (Georgia State Code 48-13-50)

This fund accounts for the room taxes (5%) imposed upon hotels and motels located within the County. A portion of these funds are retained by the County and a portion is restricted by Georgia law to be expended to our Destination Marketing Organization (*Franklin County Chamber of Commerce*)

Capital Projects Funds (Do not have to have equal Revenues or Expenditures and can show a Profit or Loss)

This fund accounts for all designated revenues and expenses for the acquisition and construction of approved capital projects.

Water & Sewer Fund

This fund accounts for county provided water and sewer services, financed by user charges and other revenues, and is used to report activities where fees are charged to external users for these services.

Solid Waste Fund

This fund accounts for all solid waste management revenues and expenditures.

Special Note

***SPLOST V:** Revenue from SPLOST V has been completely collected, but not all expenditures have been incurred yet.



Fiscal Year 2025 Proposed Budget Summary



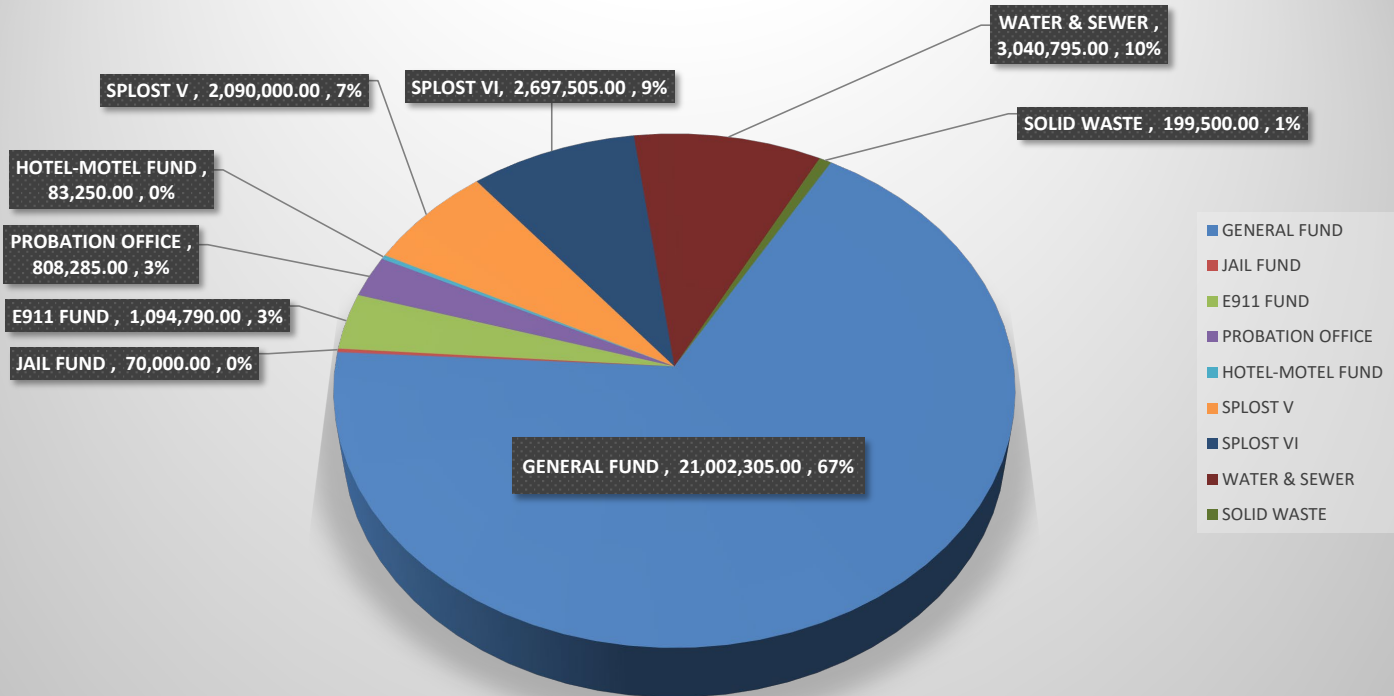
FY25 Budget Expenditures by Fund

EXPENDITURES	FY25 BUDGET
GENERAL FUND	21,002,305.00
JAIL FUND	70,000.00
E911 FUND	1,094,790.00
PROBATION OFFICE	808,285.00
HOTEL-MOTEL FUND	83,250.00
SPLOST V	2,090,000.00
SPLOST VI	2,697,505.00
WATER & SEWER	3,040,795.00
SOLID WASTE	199,500.00
ALL FUNDS BUDGETED TOTAL	\$ 31,086,430.00

Exhibit 1.1 Shows the budgeted expenditures by Fund for Fiscal Year 2025 (July 1, 2024 - June 30, 2025)

Exhibit 1.1

Expenditures by Fund





Fiscal Year 2025 Proposed Budget Summary



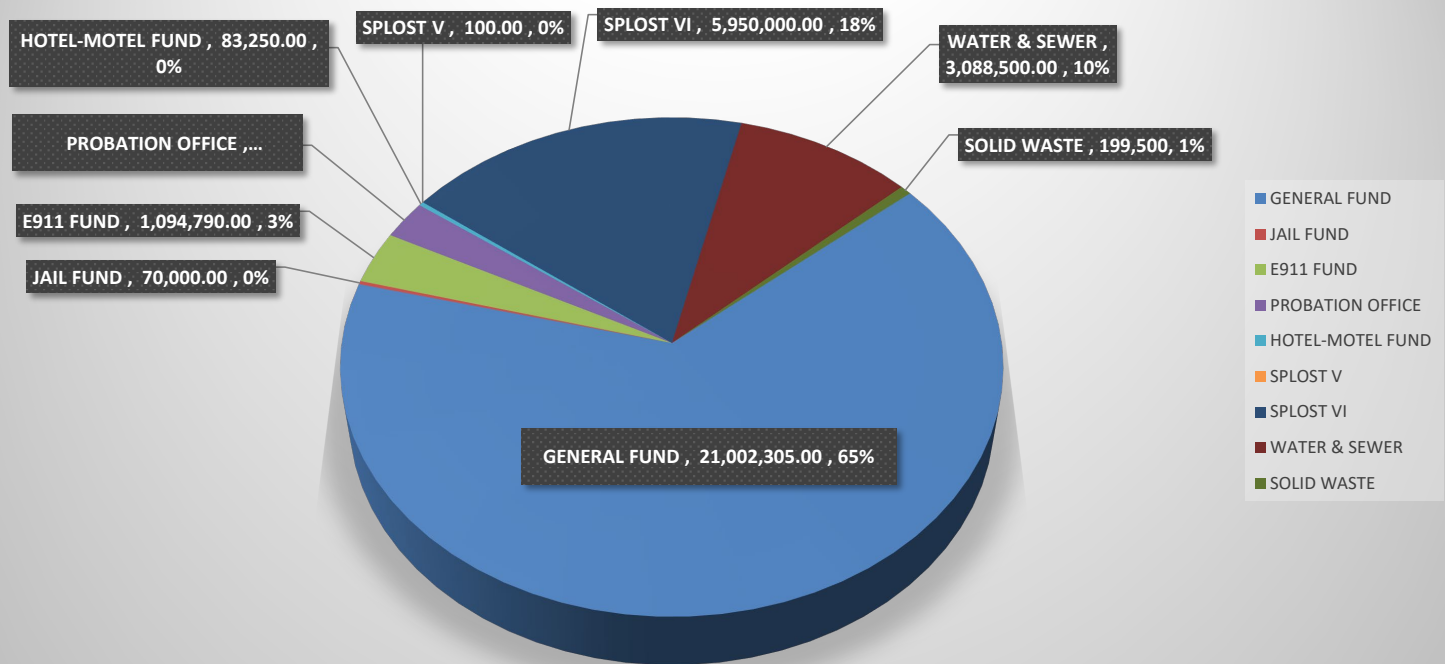
FY25 Budget Revenues by Fund

REVENUES	FY25 BUDGET
GENERAL FUND	21,002,305.00
JAIL FUND	70,000.00
E911 FUND	1,094,790.00
PROBATION OFFICE	808,285.00
HOTEL-MOTEL FUND	83,250.00
SPLOST V	100.00
SPLOST VI	5,950,000.00
WATER & SEWER	3,088,500.00
SOLID WASTE	199,500
ALL FUNDS BUDGETED TOTAL	\$ 32,296,730.00

Exhibit 1.2 Shows the budgeted revenues by Fund for Fiscal Year 2025 (July 1, 2024 - June 30, 2025)

Exhibit 1.2

Revenues by Fund





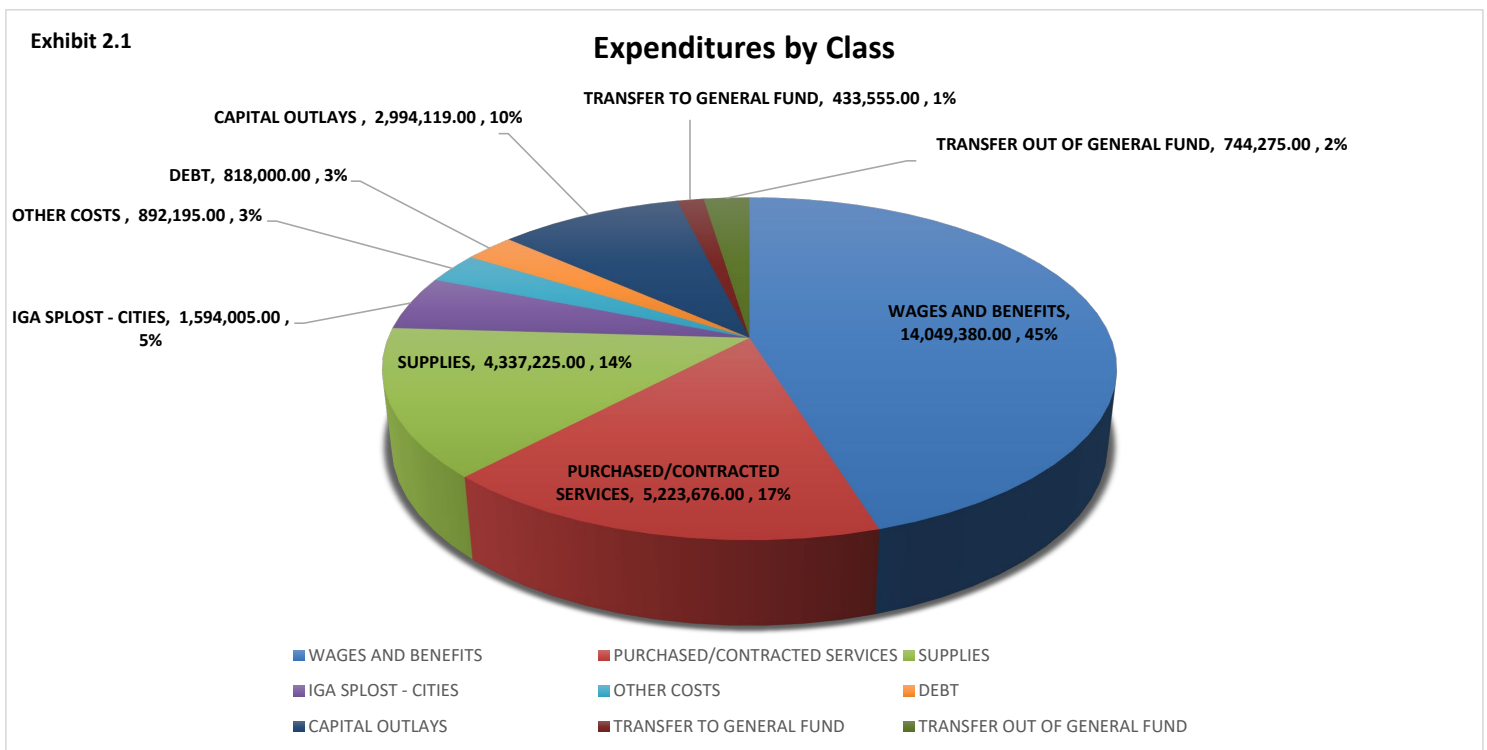
Fiscal Year 2025 Proposed Budget Summary



FY25 Budget Expenditures by Class

EXPENDITURES	FY25 BUDGET
WAGES AND BENEFITS	14,049,380.00
PURCHASED/CONTRACTED SERVICES	5,223,676.00
SUPPLIES	4,337,225.00
IGA SPLOST - CITIES	1,594,005.00
OTHER COSTS	892,195.00
DEBT	818,000.00
CAPITAL OUTLAYS	2,994,119.00
TRANSFER TO GENERAL FUND	433,555.00
TRANSFER OUT OF GENERAL FUND	744,275.00
CLASSES BUDGETED TOTAL	\$ 31,086,430.00

Exhibit 2.1 Shows the budgeted expenditures by classification for Fiscal Year 2025 (July 1, 2024 - June 30, 2025)



Purchased/ Contracted Services represents costs associated with professional and technical services, repairs and maintenance, rentals, building insurances, communications costs (telephones/landlines), advertising costs, printing and binding, and other similar costs.

Other costs represent costs associated to payment to other governmental agencies, interfund transfers, and Self-Funded Insurance

Capital Outlays represents costs associated with fixed assets, such as buildings, equipment and vehicles. Generally those are costs associated with the purchase of new fixed assets or major improvement that can extend the useful life of currently owned fixed assets.



Fiscal Year 2025 Proposed Budget Summary

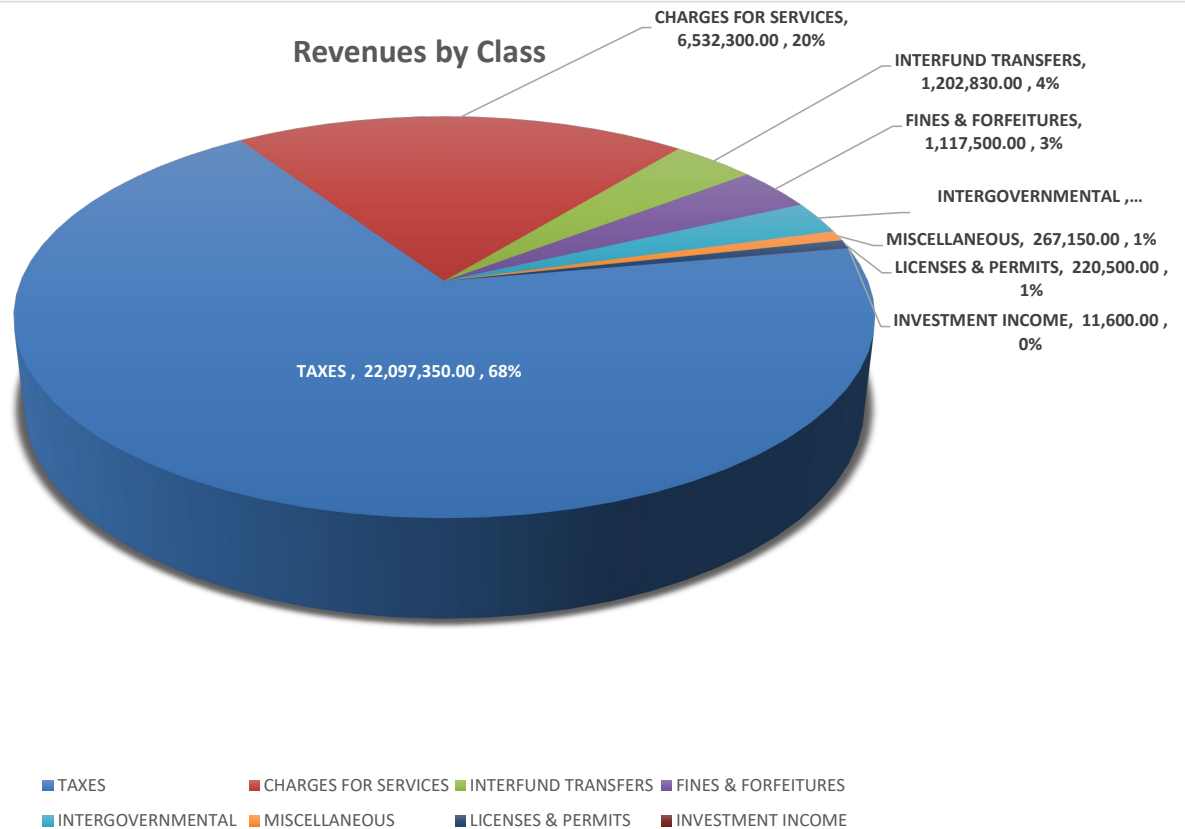


FY25 Budget Revenues by Class

REVENUES	FY25 BUDGET
TAXES	22,097,350.00
CHARGES FOR SERVICES	6,532,300.00
INTERFUND TRANSFERS	1,202,830.00
FINES & FORFEITURES	1,117,500.00
INTERGOVERNMENTAL	847,500.00
MISCELLANEOUS	267,150.00
LICENSES & PERMITS	220,500.00
INVESTMENT INCOME	11,600.00
CLASSES BUDGETED TOTAL	\$ 32,296,730.00

Exhibit 2.2 Shows the budgeted revenues by classification for Fiscal Year 2025 (July 1, 2024 - June 30, 2025)

Exhibit 2.2



Miscellaneous represents revenues associated with leased equipment, reimbursement income, loan forgiveness, and others.



Fiscal Year 2025 Proposed Budget Summary

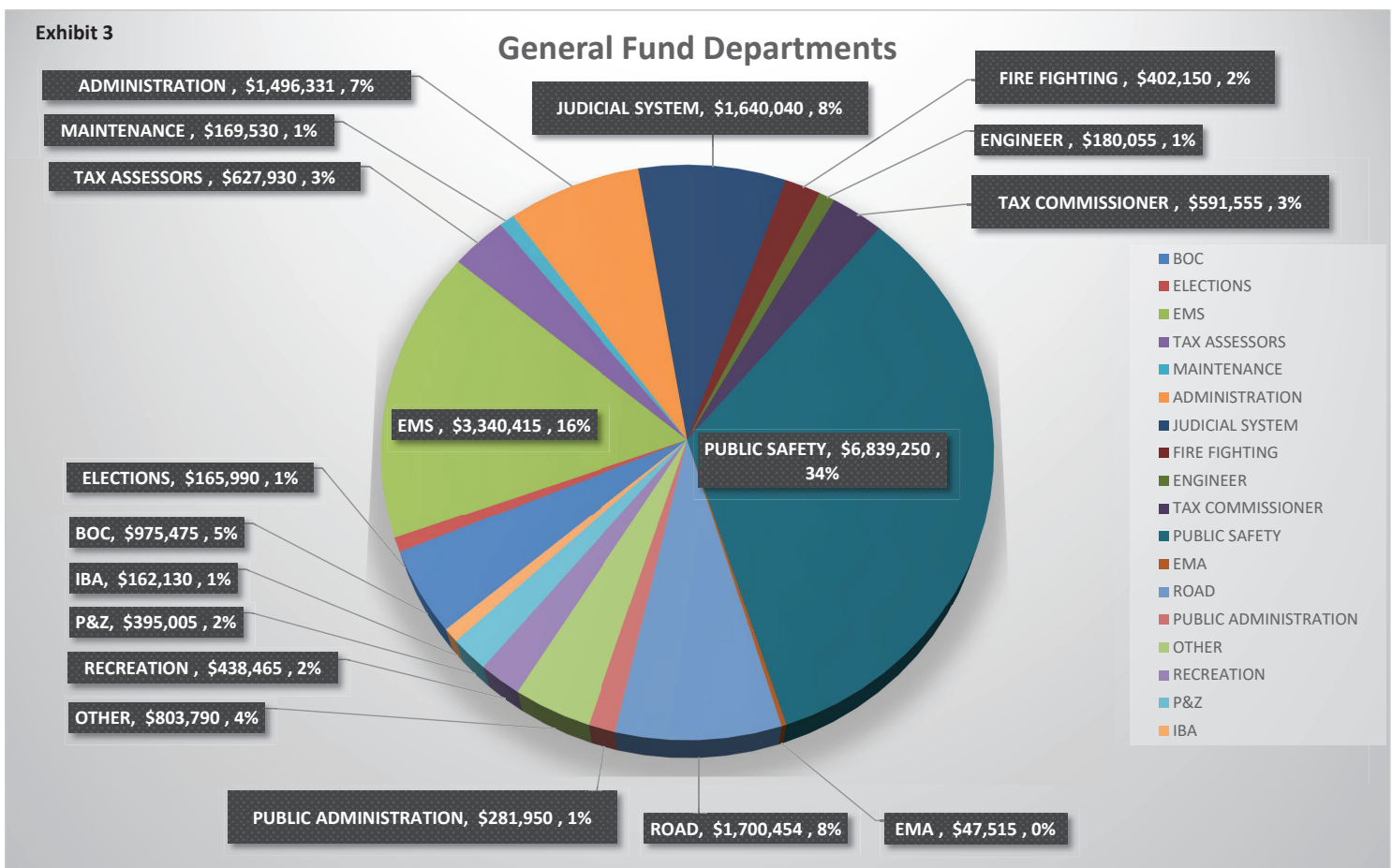


FY25 Budget General Fund Expenditures by Department

GENERAL FUND EXPENDITURES	FY 25 BUDGET
PUBLIC SAFETY	6,839,250.00
EMS	3,340,415.00
ROAD	1,700,454.00
JUDICIAL SYSTEM	1,640,040.00
ADMINISTRATION	1,496,331.00
OTHER GOVERNMENTAL AGENCIES	803,790.00
FIRE FIGHTING	402,150.00
BOARD OF COMMISSIONERS	975,475.00
TAX COMMISSIONER	591,555.00
GENERAL FUND EXPENDITURES TOTAL	\$ 20,258,030.00

GENERAL FUND EXPENDITURES	FY 25 BUDGET
TAX ASSESSORS	627,930.00
RECREATION	438,465.00
PLANNING & ZONING	395,005.00
PUBLIC ADMINISTRATION	281,950.00
ELECTIONS	165,990.00
IBA	162,130.00
ENGINEER	180,055.00
MAINTENANCE	169,530.00
EMA	47,515.00

Exhibit 3 Shows the budgeted expenditures per department on the General Fund for Fiscal Year 2025 (July 1, 2024 - June 30, 2025)



Court Services includes the following departments: Clerk of Court; Superior Court Circuit; District Attorney; Public Defender; Magistrate Court; Probate Court; and Board of Equalization.

Other includes the following governmental agencies: Animal Control/Shelter; Public Health; Senior Center; Intergovernmental Welfare Payments; Library Administration; Agricultural Resources; and Forest Resources.

Public Safety includes the following departments: Sheriff's office; Jail; Coroner; and County Marshall.

Fire Fighting includes the following fire fighting units: Sandy Cross; Bold Springs; Double Churches; Five Area; Gumlog; Line; and Red Hill.

Road includes the following departments: Highway Administration, Paved (LMIG) and Unpaved Streets, and Other Technical Services



Fiscal Year 2025 Proposed Budget Summary



FY25 Budget Proposed Changes to Public Works

PUBLIC WORKS DEPARTMENT	FY25 BUDGET
PUBLIC WORKS ADMINISTRATION	281,950.00

PUBLIC WORKS ADMIN TOTAL	\$ 281,950.00
---------------------------------	----------------------

WATER DEPARTMENT	FY25 BUDGET
WATER ADMINISTRATION	1,035,130.00
WATER SUPPLY - BOLD SPRINGS	47,500.00
WATER SUPPLY - ANDREWS #1	110,000.00
WATER SUPPLY - ANDREWS #2	107,500.00
WATER SUPPLY - EAVENSON	85,000.00
WATER SUPPLY - ERTZBERGER #1	129,000.00
WATER SUPPLY - ERTZBERGER #2	139,000.00
WATER SUPPLY - MITCHELL	64,000.00
WATER SUPPLY - CITY OF TOCCOA	1,000,000.00
WATER TREATMENT	212,800.00
WATER DEPARTMENT TOTAL	\$ 2,929,930.00



HIGHWAY AND STREETS DEPARTMENT	FY25 BUDGET
ROAD AND STREETS ADMINISTRATION	672,335.00
PAVED STREETS	663,119.00
UNPAVED STREETS	250,000.00
RIGHT OF WAY MAINTENANCE	115,000.00
HIGHWAY & STREETS TOTAL	\$ 1,700,454.00

WASTEWATER DEPARTMENT	FY25 BUDGET
WASTEWATER ADMINISTRATION	13,940.00
SEWER LIFT STATIONS	19,575.00
SEWAGE TREATMENT PLANT	77,350.00
WASTEWATER DEPARTMENT TOTAL	\$ 110,865.00





Fiscal Year 2025 Proposed Budget Summary



FY25 Budget Detailed General Fund Departments

Acct Number	Account Description	2025 Proposed	2024 Approp	2024 Actual	2023 Approp	2023 Actual	2022 Approp
100-51110-00000	GOVERNING BODY/COMMISSIONERS	99,200.00	65,550.00	67,847.84	66,950.00	68,711.77	71,860.00
100-51320-00000	CHIEF EXECUTIVE/BOC:	876,275.00	875,850.00	758,588.75	644,850.00	644,369.65	620,285.00
100-51420-00000	ELECTIONS/REGISTRATION:	165,990.00	183,700.00	137,810.57	186,250.00	173,365.59	181,525.00
100-51545-00000	TAX COMMISSIONER:	591,555.00	520,600.00	413,021.07	538,600.00	538,925.87	470,585.00
100-51550-00000	TAX ASSESSORS:	627,930.00	483,500.00	396,262.37	613,500.00	552,294.07	419,274.00
100-51551-00000	BOARD OF EQUALIZATION:	6,100.00	4,850.00	1,850.00	5,550.00	5,516.76	4,500.00
100-51565-00000	MAINTENANCE:	169,530.00	150,160.00	100,723.49	150,660.00	147,127.19	179,429.00
100-51575-00000	ENGINEER:	180,055.00	151,050.00	126,109.09	169,050.00	168,681.01	132,916.00
100-51595-00000	ADMINISTRATION:	1,496,331.00	1,281,000.00	1,774,993.86	1,630,000.00	1,784,742.92	1,614,450.00
100-52150-00000	SUPERIOR COURT:	135,475.00	184,750.00	155,285.10	181,750.00	184,126.86	207,899.00
100-52160-00000	CLERK OF COURT:	670,820.00	476,700.00	442,941.24	591,150.00	586,554.46	418,599.00
100-52170-00000	SUPERIOR COURT CIRCUIT:	-	31,900.00	7,834.24	31,900.00	12,089.03	20,050.00
100-52200-00000	DISTRICT ATTORNEY:	104,700.00	90,380.00	45,664.61	91,880.00	81,140.85	99,800.00
100-52201-00000	PUBLIC DEFENDER:	117,500.00	116,500.00	85,890.00	116,500.00	90,090.00	115,000.00
100-52400-00000	MAGISTRATE COURT:	257,235.00	218,800.00	174,253.04	220,800.00	221,361.72	185,635.00
100-52450-00000	PROBATE COURT:	348,210.00	337,600.00	244,679.28	335,050.00	322,042.37	282,035.00
100-53300-00000	SHERIFF:	4,127,260.00	3,823,000.00	3,082,930.47	4,218,000.00	4,669,056.85	3,160,350.00
100-53310-00000	SHERIFF-JAIL	2,454,420.00	1,990,300.00	1,697,962.31	2,377,800.00	2,311,899.81	1,528,100.00
100-53520-00000	FIRE FIGHTING:	106,750.00	110,000.00	82,350.58	110,000.00	122,014.27	112,000.00
100-53521-00000	FIRE FIGHTING BOLD SPRIN:	42,200.00	65,300.00	49,569.02	65,300.00	63,116.04	31,500.00
100-53522-00000	FIRE FIGHTING DOUBLE:	42,200.00	65,300.00	48,968.58	65,300.00	60,044.87	31,750.00
100-53523-00000	FIRE FIGHTING FIVE AREA:	42,200.00	65,300.00	54,129.17	78,300.00	76,273.82	31,750.00
100-53524-00000	FIRE FIGHTING GUMLOG:	42,200.00	65,300.00	43,285.99	65,300.00	59,770.51	31,600.00
100-53525-00000	FIRE FIGHTING LINE:	42,200.00	65,300.00	49,412.41	65,300.00	60,059.26	31,750.00
100-53526-00000	FIRE FIGHTING RED HILL:	42,200.00	65,300.00	54,428.91	65,300.00	70,179.72	31,950.00
100-53527-00000	FIRE FIGHTING SANDY:	42,200.00	65,300.00	43,521.06	65,300.00	68,614.60	30,000.00
100-53600-00000	EMS:	3,340,415.00	2,848,350.00	2,284,384.78	3,173,950.00	3,173,572.94	2,729,450.00
100-53700-00000	CORONER:	85,970.00	63,550.00	36,694.29	71,500.00	57,427.28	57,212.00
100-53910-00000	ANIMAL CONTROL/SHELTER:	135,000.00	75,000.00	71,385.00	75,000.00	88,440.00	70,500.00
100-53920-00000	EMA:	47,515.00	38,900.00	20,138.01	38,900.00	9,430.77	41,872.00
100-53941-00000	COUNTY MARSHAL:	171,600.00	154,000.00	113,603.18	117,000.00	135,351.76	89,743.00
100-54100-00000	PUBLIC WORKS ADMINISTRATION:	281,950.00	-	-	-	-	-
100-54210-00000	ROAD AND STREETS ADMIN:	672,335.00	2,757,950.00	828,186.97	3,264,350.00	3,263,629.26	1,333,215.48
100-54221-00000	PAVED STREETS:	663,119.00	-	-	-	-	-
100-54222-00000	UNPAVED STREETS:	250,000.00	-	-	-	-	-
100-54226-00000	RIGHT OF WAY MAINTENANCE:	115,000.00	-	-	-	-	-
100-55110-00000	PUBLIC HEALTH:	116,900.00	104,350.00	83,370.66	188,350.00	183,393.92	106,400.00
100-55440-00000	INTERGOVR WELFARE PMTS:	-	30,000.00	18,093.99	30,000.00	27,524.49	31,500.00
100-55520-00000	SENIOR CENTER:	329,885.00	238,150.00	217,116.83	723,150.00	271,157.46	222,273.00
100-56110-00000	CULTURE/RECREATION:	438,465.00	376,300.00	379,965.87	371,300.00	447,937.79	334,550.00
100-56510-00000	LIBRARY ADMINISTRATION:	98,500.00	85,000.00	63,749.97	85,000.00	80,220.94	70,000.00
100-57130-00000	AGRICULTURAL RESOURCES:	123,505.00	87,550.00	71,160.41	87,550.00	108,998.39	83,090.00
100-57140-00000	FOREST RESOURCES:	-	6,500.00	-	7,100.00	7,025.00	6,500.00
100-57410-00000	PLANNING & ZONING:	395,005.00	242,200.00	251,959.06	375,700.00	371,248.62	111,340.00
100-57510-00000	COMMUNITY DEVELOPMENT:	-	22,000.00	-	22,000.00	-	-
100-57520-00000	IBA:	162,130.00	138,700.00	111,676.23	138,700.00	143,425.35	123,570.00
	INTERFUND TRANSFERS	744,275.00					
GENERAL FUND TOTAL:		21,002,305.00	18,821,790.00	14,691,798.30	21,519,890.00	21,510,953.84	15,455,807.48



Fiscal Year 2025 Proposed Budget Summary



FY25 Budget Detailed Special Revenue, Capital, Enterprise, & Self Funded Funds

Acct Number	Account Description	2025 Proposed	2024 Approp	2024 Actual	2023 Approp	2023 Actual	2022 Approp
JAIL FUND:		70,000.00	-	-	-	-	-
E911 FUND TOTAL:		1,094,790.00	987,300.00	757,468.76	1,000,800.00	894,280.54	935,750.00
PROBATION & PAROLE TOTAL:		808,285.00	696,950.00	561,223.94	707,950.00	702,096.93	809,125.00
HOTEL/MOTEL FUND:		83,250.00	-	-	-	-	-
325-51550-00000	TAX ASSESSORS:	-	-	-	-	17,600.00	-
325-51595-00000	ADMINISTRATION:	-	-	1,559,201.03	1,500,000.00	3,350,500.31	1,500,000.00
325-53310-00000	JAIL:	75,000.00	-	-	-	-	-
325-53522-00000	FIRE FIGHTING DOUBLE CHURCHES:	-	-	189,625.00	-	-	-
325-53523-00000	FIRE FIGHTING FIVE AREA:	-	-	59,480.37	-	36,998.71	-
325-53524-00000	FIRE FIGHTING	-	-	2,549.59	-	133,475.25	-
325-53525-00000	FIRE FIGHTING LINE:	-	-	16,920.00	-	50,645.89	-
325-53600-00000	EMS:	250,000.00	-	-	-	179,862.00	-
325-53800-00000	E911:	1,150,000.00	-	-	-	-	-
325-54210-00000	HIGHWAYS & STREETS:	540,000.00	-	321,989.65	-	9,995.00	-
325-54410-00000	WATER ADMINISTRATION:	75,000.00	-	-	-	-	-
325-54430-00000	WWTF:	-	-	25,400.00	-	255,230.00	-
325-55660-00000	PUBLIC FACILITIES/COURT HOUSE:	-	-	-	-	11,126.67	-
325-57100-00000	INTERGOVERNMENTAL:	-	-	173,825.09	1,155,000.00	1,122,332.14	864,000.00
SPLOST V TOTAL:		2,090,000.00	-	2,348,990.73	2,655,000.00	5,167,765.97	2,364,000.00
326-51595-00000	ADMINISTRATION:	-	1,750,000.00	-	-	-	-
326-53300-00000	SHERIFF:	230,000.00	-	-	-	-	-
326-53520-00000	FIRE FIGHTING:	-	-	-	-	-	-
326-53522-00000	FIRE FIGHTING DOUBLE CHURCHES:	-	-	226,048.00	-	-	-
326-53527-00000	FIRE FIGHTING SANDY CROSS:	-	-	235,000.00	-	-	-
326-53600-00000	EMS:	10,000.00	-	-	-	-	-
326-53800-00000	E911:	-	500,000.00	-	-	-	-
326-54210-00000	HIGHWAY & STREETS:	10,000.00	-	-	-	-	-
326-54410-00000	WATER ADMINISTRATION:	26,500.00	-	-	-	-	-
326-55110-00000	PUBLIC HEALTH:	9,000.00	250,000.00	-	-	-	-
326-57100-00000	INTERGOVERNMENTAL:	1,594,005.00	1,255,000.00	1,149,553.31	-	411,362.90	-
326-58000-00000	DEBT SERVICE	818,000.00	515,000.00	310,814.40	-	-	-
SPLOST VI TOTAL:		2,697,505.00	4,270,000.00	1,921,415.71	-	411,362.90	-
505-54310-00000	WASTEWATER ADMINISTRATION:	13,940.00	-	-	-	-	-
505-54334-00000	SEWER LIFT STATIONS	19,575.00	-	-	-	-	-
505-54335-00000	SEWAGE TREATMENT PLANT:	77,350.00	-	-	-	-	-
505-54410-00000	WATER ADMINISTRATION:	1,035,130.00	1,734,450.00	2,364,204.76	1,670,050.00	1,719,564.11	2,701,760.00
505-54421-00000	WATER SUPPLY - BOLD SPRINGS	47,500.00	-	-	-	-	-
505-54422-00000	WATER SUPPLY - ANDREWS #1	110,000.00	-	-	-	-	-
505-54423-00000	WATER SUPPLY - ANDREWS #2	107,500.00	-	-	-	-	-
505-54424-00000	WATER SUPPLY - EAVENSON	85,000.00	-	-	-	-	-
505-54425-00000	WATER SUPPLY - ERTZBERGER #1	129,000.00	-	-	-	-	-
505-54426-00000	WATER SUPPLY - ERTZBERGER #2	139,000.00	-	-	-	-	-
505-54427-00000	WATER SUPPLY - MITCHELL	64,000.00	-	-	-	-	-
505-54428-00000	WATER SUPPLY - CITY OF TOCCOA:	1,000,000.00	-	-	-	-	-
505-54430-00000	WATER TREATMENT:	212,800.00	176,600.00	13,192.29	176,600.00	26,221.87	194,000.00
WATER FUND TOTAL:		3,040,795.00	1,911,050.00	2,377,397.05	1,846,650.00	1,745,785.98	2,895,760.00
SOLID WASTE DISPOSAL TOTAL:		199,500.00	123,160.00	104,954.64	115,060.00	135,767.35	91,562.00
TOTAL BUDGET EXPENSES		31,086,430.00	26,810,250.00	22,763,249.13	27,845,350.00	30,568,013.51	22,552,004.48