



A LOOK
at the
BUDGET

FRANKLIN COUNTY



FY 2018-2019

BUDGET PRESENTATION TO THE PUBLIC

FRANKLIN COUNTY – GENERAL FUND
CURRENT REQUESTED BUDGET
FISCAL YEAR 2018-2019

FY 2018 - 2019 Requested Budget	\$ 85,331,334
FY 2018 - 2019 Recommended Budget	\$ <u>81,622,504</u>
<u>Difference</u>	<u>\$ 3,708,830</u>



FRANKLIN COUNTY
PROPOSED GENERAL FUND BUDGET
FISCAL YEAR 2018-2019

FY 2018-2019 Proposed Budget	\$81,622,504
FY 2017-2018 Approved Budget	\$78,921,255
<u>Difference (+)</u>	<u>\$2,701,249</u>

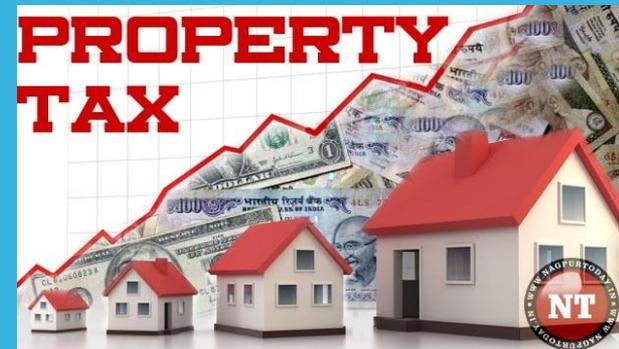


FRANKLIN COUNTY CURRENT PROPOSED BUDGET FISCAL YEAR 2018-2019

Current Ad valorem Tax Rate is 89.50 cents per \$100

Revenue Neutral Rate is 77.91 cents per \$100

Proposed Ad valorem Tax Rate is 80.50 cents per \$100



FRANKLIN COUNTY

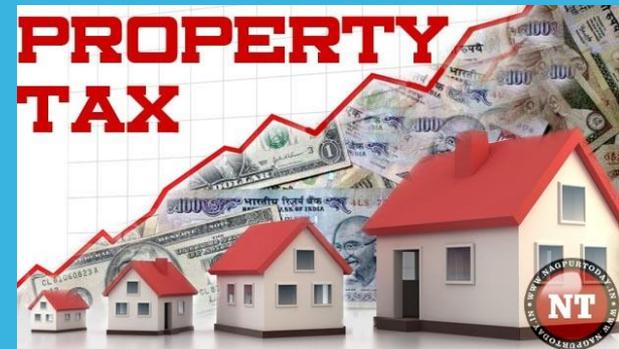
REVENUE NEUTRAL CALCULATION

Tax Year	Total Property Valuation	Increase	Percentage Increase
2011-12	4,123,952,206		
2012-13	4,210,387,188	86,434,982	2.10%
2013-14	4,407,282,825	196,895,637	4.68%
2014-15	4,403,456,577	(3,826,248)	-0.09%
2015-16	4,549,053,063	145,596,486	3.31%
2016-17	4,708,966,677	159,913,614	3.52%
2017-18	4,759,085,024	50,118,347	1.06%



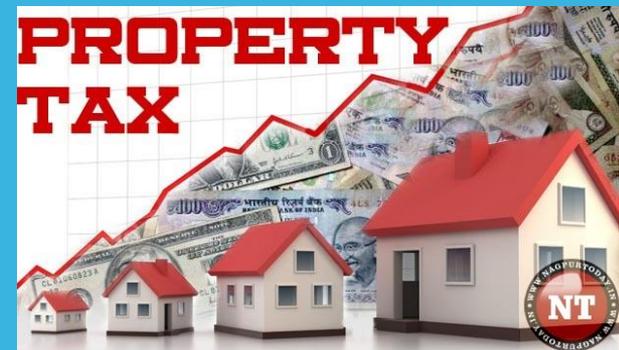
FRANKLIN COUNTY-REVALUATION

2018-19 Budget for Ad valorem tax		\$41,839,904	
	x	0.02567	
Normal Growth for 2018-19 Budget		\$1,073,947	
			<u>Amount</u>
Preliminary Tax Base Estimate (Excluding Motor Vehicle)		\$ 5,042,813,250	
Preliminary Motor Vehicle Value Estimate		\$ 549,137,770	
Total			
Tax base used for 2018-19 Budget		5,440,421,763	
Increase		\$ 5,440,421,763	
Increase due to natural Growth (\$4,759,085,024 x 2.5668%)			4,881,241,218
Increase in base (less) normal growth		\$ 559,180,545	
Neutral Revenue (\$41,839,904 + 1,073,947)			\$42,913,851
Tax rate to generate "neutral" revenue			0.7791%



FRANKLIN COUNTY CURRENT PROPOSED BUDGET FISCAL YEAR 2018-2019

Current Ad valorem Tax Rate is 89.50 cents per \$100
Recommended Rate is decreasing from 89.50 to 80.50
Revenue Neutral Rate is 77.91 cents per \$100
Tax increase of 2.59 cents per \$100

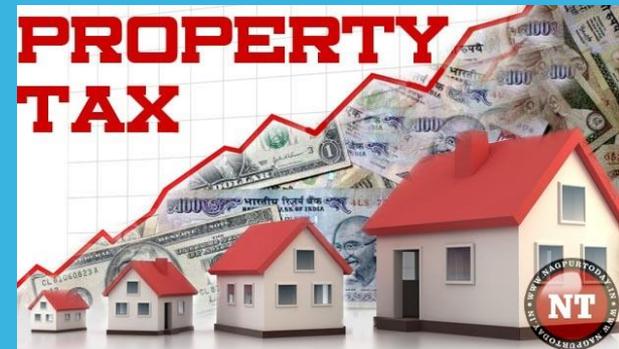


FRANKLIN COUNTY

CURRENT PROPOSED BUDGET

FISCAL YEAR 2018-2019

<u>Examples:</u>	<u>Value</u>	<u>Tax Due</u>
Tax Rate 89.5 cents	100,000	895.00
Tax Rate 80.5 cents	110,000	885.50
Tax Rate 80.5 cents	111,180	895.00
Tax Rate 80.5 cents	115,000	925.75
Tax Rate 80.5 cents	120,000	966.00



TOTAL FUNDING FOR GENERAL FUND COMPARED TO 2018-2019 BUDGET

Proposed Category Funding:

	<u>2018-2019</u>	<u>2017-2018</u>
General Government	\$ 7,716,179	\$7,147,016
Public Safety	25,376,413	24,599,995
Economic and Physical Development	2,696,103	2,608,904
Human Services	17,220,192	17,471,339
Cultural and Leisure	1,543,231	1,613,694
Education	<u>27,070,386</u>	<u>25,480,307</u>
Totals	\$ 81,622,504	\$ 78,921,255

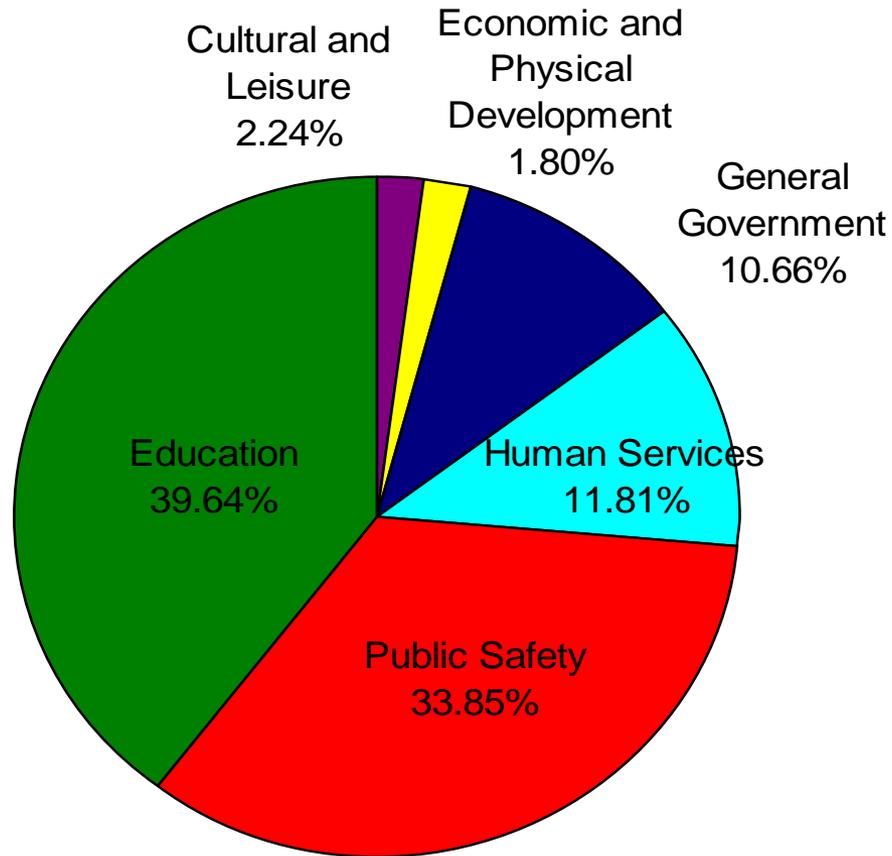


2017-2018 FUNDING COMPARED TO 2018-2019 RECOMMENDED BUDGET – COUNTY DOLLARS

Department	FYE 2019 County	FYE 2018 County	Difference
General Government	6,328,673	6,242,803	85,870
Public Safety	20,851,537	19,769,754	1,081,783
Economic & Pys Dev	1,067,177	915,522	151,655
Human Services	7,007,588	6,917,414	90,174
Cultural and Leisure	1,330,625	1,376,405	(45,780)
Education	<u>22,770,386</u>	<u>20,980,307</u>	<u>1,790,079</u>
Totals	59,355,986	56,202,205	3,153,781

WHERE ARE YOUR TAX DOLLARS SPENT?

What services do your County Tax Dollars Fund in the 2018-2019 budget



PROPOSED FYE 2018-2019 KEY REVENUES COMPARED TO FYE 2017-2018

Department	FYE 2018	FYE 2019	Difference
Sales and Use Tax	9,489,507	9,947,190	457,683
Property Taxes	42,714,904	45,079,978	2,365,074
Register of Deeds	600,000	680,000	80,000
Inspection Fees	725,000	1,250,000	525,000
Lottery Funds	800,000	700,000	(100,000)
Capt. Reserve - Sales Tax	3,700,000	3,600,000	(100,000)
Jail Fees	1,300,000	1,000,000	(300,000)
Fund Balance	2,756,219	2,753,961	(2,258)

FUND BALANCE APPROPRIATED

The appropriation of Fund balance in the proposed
General Fund budget.

\$2,753,961



FUND BALANCE POSITION BASED ON ESTIMATE FOR FY 2018-2019

<input type="checkbox"/> Total Fund Balance 6/30/2017	\$ 33,726,885
<input type="checkbox"/> (less) Est. Required Reserves by Statute:	(\$8,166,321)
<input type="checkbox"/> (less) County Earmarked Reserves	(4,458,532)
<input type="checkbox"/> (less) FYE 2019 Fund Bal. Appropriation	(2,753,961)
<input type="checkbox"/> (less) Estimated Expenses 2018	(86,894,025)
<input type="checkbox"/> (add) Estimated Revenues 2018	86,925,349
<input type="checkbox"/> Projected Unassigned of Fund Balance	<u>\$18,379,395</u>
<input type="checkbox"/> Using 2019 GF Budget of \$ 81,622,504	
<input type="checkbox"/> Est. % of Unassigned Fund Balance	22.51%



SUMMARY OF FUND BALANCE BUDGETED TO BALANCE BUDGET

Fiscal Year	Fund Balance Appropriated	Unassigned Fund Balance	Total Fund Balance
2018-2019	2,753,961		
2017-2018	2,689,085	Est. 18,379,395	33,758,209
2016-2017	255,092	17,783,339	33,726,885
2015-2016	1,614,646	15,546,250	27,833,576
2014-2015	1,285,000	10,466,697	24,862,691
2013-2014	3,457,658	8,832,006	20,933,433
2012-2013	3,225,854	12,714,798	21,213,203
2011-2012	3,073,786	13,201,066	21,965,763
2010-2011	2,723,670	12,757,375	21,492,922

UPDATE ON KEY REVENUES

<u>Department</u>	<u>Budget</u>	<u>Estimated</u>	<u>over/(under)</u>	<u>Recommended</u>
Current Year Taxes	41,954,904	42,648,527	693,623	44,339,978
Sales Tax	9,489,507	9,564,606	75,099	9,947,190
ROD Fees	600,000	744,950	144,950	680,000
Inspection Fees	725,000	1,357,916	632,916	1,250,000
DSS - EDS Reimb.	270,372	180,000	(90,372)	265,232
EMS Ambulance Fees	1,225,000	1,005,120	(219,880)	1,100,000
Jail Fees - Fed/St. Inmates	1,300,000	1,165,000	(135,000)	1,000,000
			-	
Totals	55,564,783	56,666,119	1,101,336	58,582,400



UPDATE ON EXPENDITURES

	<u>Budget</u>	<u>Estimated</u>	<u>over/(under)</u>
All Departments	88,716,736	86,894,025	1,822,711
All Revenues	85,985,681	86,925,349	939,668
		Totals	2,762,379
2017-2018	Fund Balance Appropriated		2,689,085

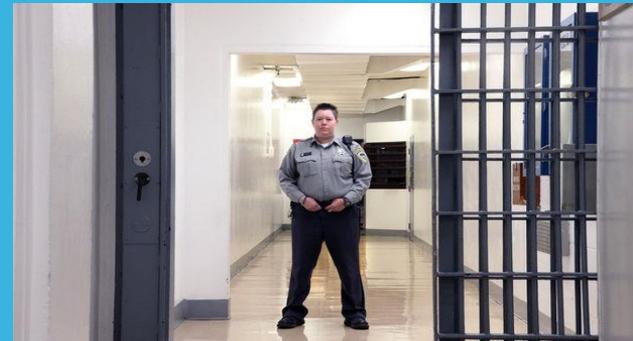


NEW POSITIONS FUNDED
IN THE 2018-2019 BUDGET (INCLUDES BENEFITS)

Human Resources Tech I	10/1	43,703
Sheriff – Administrative Officer -		86,895
Jail- Stepping Up - Jailor		50,449
Health- Community Health Asst.		36,750
Two - Social Services SW Child Welfare		143,251

Grand total for new positions - \$361,048

Administrative Officer will work under County Administration's supervision



OTHER ITEMS INCLUDED IN THE BUDGET

465 – Tax Assessor – New Software -	125,000
490 – Planning – Comprehensive Land Use Plan -	150,000
531 – EMS – Lifting Stretchers -	221,000
598 – Capital Building Improvements – see slide	575,650
598 – County Complex -	250,000
Vehicles – Various Departments – see next slide	2,133,459



VEHICLES REQUESTED IN THE BUDGET

<u>Department</u>	<u>Description</u>	<u>Departmental Request FY 18-19</u>	<u>MGR's Recom. FY 18-19</u>
Inspections	Capital Outlay - Vehicles	24,000	6,000
Maintenance	Capital Outlay - Vehicles	51,995	12,999
Sheriff	Capital Outlay - Vehicles	1,198,050	299,513
Jail	Capital Outlay - Vehicles	47,090	11,773
EMS	Capital Outlay - Vehicles	542,000	118,500
Emergency Mgt.	Capital Outlay - Vehicles	80,000	0
Health	Capital Outlay - Vehicles	46,000	11,500
Animal Control	Capital Outlay - Vehicles	48,335	12,084
Home Health	Capital Outlay - Vehicles	23,000	5,750
Coop. Ext.	Capital Outlay - Vehicles	34,000	8,500
Social Services	Capital Outlay - Vehicles	38,989	9,747
	Total	2,133,459	496,366



SHERIFF VEHICLES BEING REPLACED

<u>Year</u>	<u>Miles</u>	<u>Make</u>	<u>Year</u>	<u>Miles</u>	<u>Make</u>	<u>Year</u>	<u>Miles</u>	<u>Make</u>
2008	139,000	charger	2012	171,000	charger	2003	188,000	expedition
2013	125,000	F-150	2012	129,000	charger	2006	147,000	durango
2013	141,000	F-150	2013	147,000	charger	2009	158,000	jeep
2010	189,000	charger	2010	192,000	charger	2011	121,000	tahoe
2009	126,000	Crown Vic	2008	126,000	explorer	2007	184,000	tahoe
2013	154,000	charger	2006	185,000	explorer	2011	143,000	tahoe
2013	153,000	charger	2010	170,000	charger	2011	143,000	tahoe
2010	169,000	charger	2006	174,000	explorer	2011	140,000	tahoe



ANIMAL CONTROL AND JAIL VEHICLES BEING REPLACED

<u>Animal Control</u>		
<u>Year</u>	<u>Miles</u>	<u>Make</u>
2005	228,000	chevy
2006	214,000	chevy
2003	211,000	chevy
<u>Jail Operations</u>		
<u>Year</u>	<u>Miles</u>	<u>Make</u>
2009	182,000	van
2010	128,000	charger
2008	145,000	van
2008	194,000	crown vic
2004	178,000	van



OTHER DEPARTMENT VEHICLES BEING REPLACED

<u>Department</u>	<u>Year</u>	<u>Miles</u>	<u>Make</u>
Inspections	2001	227,000	F-150
Maintenance	2000	189,000	F-150
Health	2004	144,704	Malibu
Health	2004	121,013	Malibu
Health	2009	98,556	Cobalt
Coop. Ext	1992	76,578	Van
DSS	2005	93,534	Taurus
DSS	2006	89,770	Taurus



COUNTY IS PROPOSING TO FINANCE VEHICLES

The county plans to finance the actual cost for the recommended number of vehicles for a four year period and the anticipated amount to be financed will be near \$2 million for approximately 40 vehicles.

Note: The Sheriff Office has requested seven new positions. Those positions are not recommended and therefore the vehicles associated with those positions are not recommended.



PLANNED CAPITAL IMPROVEMENTS

Parking Lot Resurfacing at Human Services, EMS, and Court House Annex - \$206,750

Complete Modernization and Efficiency Upgrade of HVAC – Admin. Building - \$135,000

HVAC Upgrades and Replacements – 16 total - \$122,900

Building Repairs – windows and roofs - \$86,000

Safety Upgrades to Fire Panels - \$25,000

Total - \$575,650



GENERAL FUND POSITIONS NOT FUNDED
IN THE 2018-2019 BUDGET (INCLUDES
BENEFITS/EQUIPMENT)

Recreation – Coordinator	54,004
Sheriff – 4 - School Resource Officers	428,600
Sheriff – 2 - Narcotics Agent	220,612
Sheriff – CCBI Investigator	115,328
Sheriff – Facility Maintenance Mechanic	51,875
Sheriff - Animal Care Tech.	47,581
Veterans – Admin Asst.	42,662
DSS – Interpreter	46,467
Grand total for new positions not funded	- \$1,007,129

Note: The BOARD of Education has applied for a grant to fund the SRO positions. If funding is received, it is recommended that the positions be added in the budget.

ENTERPRISE POSITIONS NOT FUNDED
IN THE 2018-2019 BUDGET (INCLUDES
BENEFITS/EQUIPMENT)

Solid Waste – Scale Operator	46,081
Solid Waste – Transfer Station Operator	42,662
Public Utilities – Utility Maint. Worker	44,329
Public Utilities – Water Treatment Operator	49,849
Public Utilities – Waste Water Mech. Spec.	49,849
Grand total for new positions -	\$232,770



ITEMS NOT INCLUDED IN THE BUDGET AND SOME DEPARTMENTAL REDUCTIONS

1. No Cost of Living Increase in the budget for employees
2. No increase in pay for BOARD

<u>Department</u>	<u>Requested</u>	<u>Proposed</u>	<u>Reduction</u>
Sheriff Office	10,204,094	8,201,305	2,002,789
EMS Rescue	7,247,127	6,596,356	650,771
Emergency Management	397,782	278,827	118,955
Animal Control	748,575	644,869	103,706
Solid Waste	4,189,118	3,801,756	387,362
Public Utility - Sewer	4,278,645	3,714,046	564,599
Public Utility - Water	6,810,737	6,277,078	533,659
		Total	4,361,841

BOARD OF EDUCATION REQUEST FULLY FUNDED

Board of Education:

Current Funding	\$ 16,365,283
Current Expense – Request	16,898,093
Manager’s Proposed Budget	16,898,093
Current Funding	1,400,000
Capital Outlay Request	2,000,000
Manager’s proposed Budget	2,000,000



COUNTY'S DEBT SERVICE

General Fund:

Loans	\$ 13,629,382
Bonds	<u>51,691,000</u>
Total	\$ 65,320,382

Vehicle Financing Planned \$ 1,988,349

No Other financings planned



CURRENT DEBT PAYMENT SCHEDULE

FIVE YEAR OUTLOOK

<u>Fiscal Year</u>	<u>General Fund</u>	<u>Public Utilities</u>
2017 - 2018	9,012,577	2,073,044
2018 - 2019	9,228,590	1,425,295
2019 - 2020	8,232,590	1,287,345
2020 - 2021	7,858,709	1,263,474
2021 - 2022	7,836,974	1,062,914

Note: Does not include future debt issues.



SOLID WASTE FY 2018-2019

PROPOSED BUDGET

<input type="checkbox"/> Requested Expenditures:	\$ 4,189,118
<input type="checkbox"/> Recommended	<u>3,801,753</u>
<input type="checkbox"/> Reduction	\$ 387,365

Note:

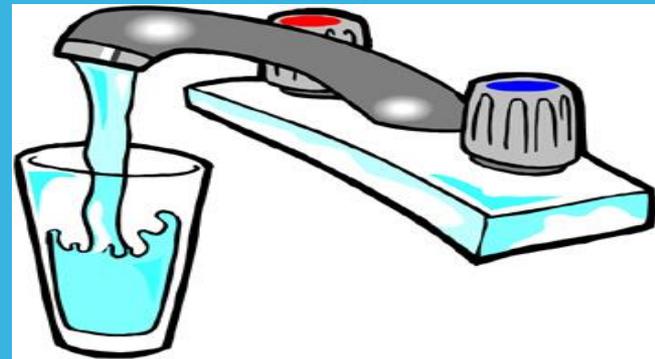
- Tipping fee increase from \$60 per ton to \$63 per ton
- Availability Fee increase from \$80.00 to \$85.00



WATER AND SEWER FY 2018-2019

PROPOSED BUDGET

<input type="checkbox"/> Proposed Operational Expenditures:	\$ 7,780,945
<input type="checkbox"/> Proposed Debt Service	1,425,395
<input type="checkbox"/> Capital Project – Sewer	1,900,000
<input type="checkbox"/> Depreciation Expense	<u>0</u>
<input type="checkbox"/> Total Proposed Expenditures	\$ 11,106,340
<input type="checkbox"/> Current Proposed Revenues	\$ 10,053,750
<input type="checkbox"/> Fund Balance – Water and Sewer Fund	<u>1,052,590</u>
<input type="checkbox"/> Total Revenues	\$ 11,106,340



WATER AND SEWER FY 2018-2019 PROPOSED BUDGET

- ❑ Municipal: From \$7.30 per 1000 gallons
- ❑ High Volume: From \$5.75 per 1000 gallons
- ❑ Low Volume: From \$30.00 first 2,000 gallons
From \$7.30 next 1,000 gallons to 7.00
- ❑ Multi-user: \$11.00 per connection
From \$5.75 per 1,000 gallons

- ❑ Franklinton customer rates are now the same as other residential customers

DUE TO GENERAL FUND FROM PUBLIC UTILITY FUND

Balance of General Fund Loan - 7/1/2017	\$ 2,947,672
Payments in 2017-2018	<u>736,918</u>
Balance due to General Fund	\$ 2,210,754

Planned to be paid in full in FYE 2021

At June 30th 2011, the loan amount was \$6,435,205



DEBT

COUNTY'S DEBT SERVICE

PUBLIC UTILITY:

Loan – General Fund –	\$	2,210,754
Loans - DWQ		540,000
Loans – Installments		6,991,047
Certificates of Participation –		<u>0</u>
Total	\$	9,741,801



FIRE DEPARTMENT TAX RATE CHANGES

1. Hopkins Fire Department has requested a Fire Tax Rate **increase** from 4.00 cents to 5.50 cents.
2. Franklinton Fire Department has requested a Fire Tax Rate **decrease** from 7.0 cents to 6.25 cents.
3. Pilot Fire Department has requested a Fire Tax Rate **decrease** from 9.25 cents to 7.75 cents.
4. Justice Fire Department has requested a Fire Tax Rate **increase** from 8.0 cents to 8.50 cents.
5. Gold Sand Fire Department has requested a Fire Tax Rate **decrease** from 8.0 cents to 7.5 cents.
6. Epsom Fire Department has requested a Fire Tax Rate **increase** from 7.0 cents to 8.25 cents.



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FIRE PROTECTION – TAX RATES

DEPARTMENT

2019

2018

Central Fire District	8.75	8.75
Epsom Fire District	8.25	7.00
Gold Sand Fire District	7.50	8.00
Justice Fire District	8.50	8.00
Pilot Fire District	7.75	9.25
White Level Fire District	7.50	7.50
Mitchiners Fire District	6.75	6.75
Hopkins Fire District	5.50	4.00
Franklinton Fire District	6.25	7.00
Youngsville Fire District	8.50	8.50
Bunn Fire District	6.75	6.75
Castalia Fire District		
Centerville Fire District	6.00	6.00

FIRE PROTECTION

DEPARTMENT

2019

2018

Central Fire District	290,850	253,391
Epsom Fire District	140,500	112,000
Gold Sand Fire District	64,500	63,000
Justice Fire District	153,500	133,500
Kittrell Fire District	1,000	1,000
Pilot Fire District	224,277	224,277
White Level Fire District	130,500	112,000
Mitchiners Fire District	199,000	192,000
Hopkins Fire District	26,110	26,110
Franklinton Fire District	279,034	297,064
Youngsville Fire District	1,796,743	1,681,113
Bunn Fire District	689,000	678,000
Castalia Fire District	1,200	1,200
Centerville Fire District	80,000	63,500
TOTAL	4,076,214	3,838,155

PROPOSED BUDGET FOR 2018-2019

This concludes the 2018-2019 Budget Presentation.

N.C.G.S. 159-13 requires the BOC to adopt an annual budget by June 30th.

If the BOC cannot agree on a budget before June 30th, N.C.G.S. 159-13 requires the BOC to adopt an interim budget to continue business on July 1st. Appropriations must be made for the purpose of paying salaries, debt service and the usual ordinary expenses until a budget ordinance has been adopted.



END OF BUDGET PRESENTATION

Questions.

