

Franklin County

FY 2015-2016  
Budget Presentation to the Board of  
Commissioners

**Franklin County – General Fund  
Current Requested Budget  
Fiscal Year 2015-2016**

FY 2015 - 2016 Requested Budget	\$ 81,255,472
FY 2015-2016 Recommend Budget	\$ 75,846,060
<b><u>Difference</u></b>	<b><u>\$ 5,409,412</u></b>

In order to fund all requests, county would have to raise property taxes an additional 12.36 cents. A penny equals \$437,778

**Franklin County  
Current Proposed Budget  
Fiscal Year 2015-2016**

FY 2015-2016 Proposed Budget	\$75,846,060
FY 2014-2015 Proposed Budget	\$73,270,027
<b><u>Difference (+)</u></b>	<b><u>\$2,576,033</u></b>

***Proposed Budget includes a 12 cent increase in property tax rate for the County.***

**Franklin County  
Current Proposed Budget  
Fiscal Year 2015-2016**

Current Ad valorem Tax Rate is 87.25 cents per \$100

Proposed Ad valorem Tax Rate is \$99.25 cents per \$100

This represents a 12 cent increase in the property tax rate or a 13.8% increase in the property tax rate.

## Total Funding for General Fund

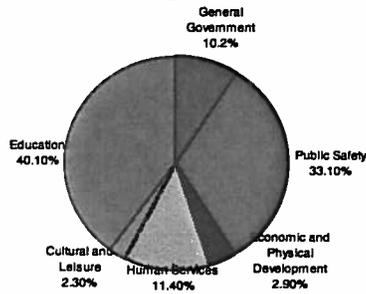
- Proposed Category Funding:
- General Government \$6,242,530
- Public Safety \$21,335,232
- Economic and Physical Development \$4,999,686
- Human Services \$17,797,092
- Cultural and Leisure \$1,368,112
- Education \$24,103,408
- Total Proposed - \$75,846,060

## 2014-2015 funding compared to 2015-2016 recommended budget – county dollars

Department	2015 County	2016 County	Difference
General Government	4,459,405	5,268,995	809,590
Public Safety	15,827,972	17,099,145	1,271,173
Economic & Phy Dev	1,802,627	1,459,976	(342,651)
Human Services	6,183,697	5,891,156	(292,541)
Cultural and Leisure	1,116,916	1,170,516	53,600
Education	<u>19,751,623</u>	<u>20,628,408</u>	<u>876,785</u>
Total	49,142,239	51,518,196	2,375,957

## What does our Property Tax Fund?

### Where do your County Tax Dollars Go Proposed Budget FY 2015 -2016



## 2015-2016 Revenues compared to 2014-2015

Department	2015	2016	Difference
Sales and Use Tax	5,562,000	5,975,000	413,000
Property Taxes	36,807,268	43,449,482	6,642,214
DSS State Reimburse.	3,793,718	4,239,629	445,911
Transfer – Capt. Rev.	2,600,000	2,900,000	300,000
EMS Cost settlement	350,000	300,000	(50,000)
Fund Balance	4,960,658	0	(4,960,658)
Jail Fees	1,100,000	900,000	(200,000)
Transfer from Water & Sewer	910,000	500,000	(410,000)

## Fund Balance Appropriated

• \$0

- This budget protects Fund Balance from further reduction and the BOC's Unassigned Fund Balance Goal of 15%

## Fund Balance position based on estimate for FY 2015-2016

┆ Total Fund Balance 6/30/2014	\$ 19,607,014
┆ (less) Est. Required Reserves by Statute:	\$3,800,000
┆ (less) County Earmarked Reserves	1,275,000
┆ (less) FYE 2016 Fund Bal. Appropriation	0
┆ (less) Expenses over Revenues	3,087,834
┆ Projected Unassigned of Fund Balance	\$11,444,180
┆ Using 2016 GF Budget of \$ 75,846,060	
┆ Est. % of Unassigned Fund Balance	15.10%

## Summary of Fund Balance budgeted to balance budget

Fiscal Year	Fund Balance Budgeted	Unassigned Fund Balance	Total Fund Balance
2014-2015	3,457,658	"unknown at this time"	\$16,519,180
2013-2014	3,225,854	8,832,006	19,607,014
2012-2013	3,073,786	12,714,798	20,617,760
2011-2012	2,723,670	13,201,066	21,370,938
2010-2011	2,572,649	12,757,375	21,120,160
2009-2010	350,054	13,312,790	21,115,135
2008-2009	3,154,565	14,545,686	19,153,171

## FYE 2015 Fund Balance Estimates

6/30/2014 Fund Balance	Appropriating \$0 in 2016	Appropriating \$1,000,000 in 2016	Appropriating \$2,000,000 in 2016	Appropriating \$4,000,000 in 2016
	\$19,607,014	\$19,607,014	\$19,607,014	\$19,607,014
(Less) Reserve By statute	(3,800,000)	(3,800,000)	(3,800,000)	(3,800,000)
(less) Expenses Revenues	(3,087,834)	(3,087,834)	(3,087,834)	(3,087,834)
(less) Fd Bal. App	\$0	(1,000,000)	(2,000,000)	(4,000,000)
(less) County Reserves	(1,275,000)	(1,275,000)	(1,275,000)	(1,275,000)
Undesignated Fund Balance 6/30/2015	\$11,444,180	\$10,444,180	\$9,444,180	\$7,444,180
	15.10%	13.80%	12.50%	9.9%

### Unassigned Fund Balance Comparison

• FYE 2014-2015	\$ 11,444,180 estimated
• FYE 2013-2014	8,832,006
• FYE 2012-2013	12,714,798
• FYE 2011-2012	13,201,066
• FYE 2010-2011	12,757,375
• FYE 2009-2010	13,312,790
• FYE 2008-2009	14,545,686
• FYE 2007-2008	11,455,767
• FYE 2006-2007	11,730,851
• FYE 2005-2006	12,146,678
• FYE 2004-2005	12,870,944

### County Funds all Departments

Department	2015 County	2016 County	Difference
Governing Body	275,225	277,825	2,600
Manager	326,327	369,670	43,343
Human Resources	227,807	286,633	58,826
Elections	399,679	598,619	198,940
Finance	436,562	456,699	20,137
Tax Assessor	652,795	684,974	32,179
Tax Collector	458,703	441,808	(16,895)
Register of Deeds	(152,960)	(86,579)	66,381
Planning	425,431	401,185	(24,246)

### County Funds all Departments

Department	2015 County	2016 County	Difference
Inspection	(88,342)	(86,666)	1,676
GIS	239,919	238,526	(1,393)
Recreation	374,525	450,935	76,410
Economic Dev.	386,592	382,098	(4,494)
Maintenance	954,480	938,328	(16,152)
Central Services	595,776	582,165	(13,611)
Sheriff	5,864,271	6,202,054	337,783
Communications-911	1,248,296	1,452,790	204,494
Jail Operations	1,851,350	2,232,301	380,951

### County Funds all Departments

Department	2015 County	2016 County	Difference
Jail Meals	515,091	516,660	1,569
Clerk of Court	110,300	112,550	2,250
Fire Protection	138,475	138,475	0
Rescue	3,051,084	3,092,900	41,816
Emergency Mgt.	213,313	226,055	12,742
EMS - Vol. Rescue	143,200	122,000	(21,200)
Business Incentives	116,549	374,049	257,500
Health - General	629,176	655,303	26,127

### County Funds all Departments

Department	2015 County	2016 County	Difference
Animal Control	435,913	439,299	3,386
Clinical Health	866,959	782,200	(84,759)
WIC Health	(11,072)	(5,356)	5,716
Home Health	92,655	208,810	116,155
Capital Improvements	100,000	450,000	350,000
IT Services	287,656	308,014	20,358
Cooperative Ext.	280,124	255,448	(24,676)
Soil and Water	194,587	199,855	5,268
Veterans	82,712	77,218	(5,494)

### County Funds all Departments

Department	2015 County	2016 County	Difference
Legal	62,200	52,000	(10,200)
Solid Waste	705,823	595,390	(110,433)
Social Services - Ad.	1,980,416	1,716,499	(263,917)
Social Services - Svc.	1,808,617	1,716,751	(91,866)
DSS Child Support	161,225	183,641	22,416
Library	717,991	695,181	(22,810)
Aging	337,305	326,669	(10,636)
Airport	35,860	14,545	(21,315)
Debt	6,338,498	6,632,666	294,168

### County Funds all Departments

Department	2015 County	2016 County	Difference
Education - C. E.	13,818,841	14,318,841	500,000
Education - Capital	1,100,000	1,100,000	0
VGCC - C. E.	369,168	369,168	0
VGCC - Capital	20,000	20,000	0
<b>Additional County Dollars in Budget</b>	<b>49,179,104</b>	<b>51,518,196</b>	<b>2,339,092</b>

### Items funded in the 2015-2016 Budget Request

- 1. County Positions -
  - Human Resource Position - \$42,186
  - Four Detention Officers - \$200,260
  - Park Maintenance Position - \$41,115
  - Four Communicators in E911 - \$193,541
- Grand total for new positions - \$477,102

## Funding Increases

Continued

- 2. Increase County Contribution –
- Capital Improvements – Miscellaneous - \$100,000
- Owen Park – Matching Funds - \$250,000
- 
- 

## Positions requested – not funded

- 1. Sheriff, Jail, Animal Control –
- Two Narcotics Agents - \$130,356
- CCBI Investigator - \$65,178
- Two Court Security Officers - \$120,396
- IT Position - \$65,675
- Animal Control Officer - \$46,896

## Positions not funded

- 2. Inspections –
- Admin. Support Specialist - \$40,885
- 3. Health Department –
- Computer System Admin - \$56,661
- Environmental Health Specialist - \$58,000
- Total Health - \$114,661
- 4. Coop. Extension –
- PT Farmers Market Coordinator - \$8,075

## Total Cost of Positions not funded

- **GRAND TOTAL – FRANKLIN**
- **COUNTY POSITION REQUESTS**
- **NOT FUNDED - \$592,122**

### Other Items not funded

- 1. Safe Space - \$20,000
- 2. Sheriff – Department Attorney - \$12,000
- 3. Sheriff – Vehicles – \$74,448
- 4. Sheriff – Other equipment - \$61,404
- 5. Communications – Overtime - \$50,000
- 6. Jail - Part-time Salaries - \$50,000
- 7. EMS – Overtime Change - \$266,700
- 8. EMS – Protective Clothing - \$31,000
- 9. EMS – Quick Response Vehicle - \$50,000
- 10. EMS – Emergency Vehicle - \$50,000

### Other Items not funded

- 11. Change in funding for EMS Crews –
  - White Level Rescue – From \$21,600 to \$12,000
  - Franklinton Rescue - From \$21,600 to \$12,000
  - Louisburg Rescue – From \$10,000 to \$0
  - Bunn Rescue – From \$10,000 to \$0
  - Epsom from \$0 to \$6,000
- 12. Health Department –
  - Building Maintenance - \$71,514
  - Three vehicles - \$95,000
  - Equipment Rental - \$16,128, Med. Supplies - \$33,000
- 13. Animal Control –
  - Part-time Salaries - \$15,000, Two Vehicles - \$50,224

### Other Items not funded

- 14. IT Phone System - \$142,000
- 15. Library – Part-time Salaries - \$23,186
- 16. Aging Department –
  - Part-time Salaries - \$27,968
  - In-home Care - \$30,000
- 17. Education Request Reduced:
  - School Current Expense - \$1,361,271
  - School Capital Outlay - \$383,650
  - School Bond – Not funded - \$1,137,997
- Total Education Request Not Funded - \$2,848,960
  - 6.50 cents

### Tax Base – Normal Growth

- FY 2015-2016 Budgeted Tax Base \$ 4,469,404,390
- FY 2014-2015 Budgeted Tax Base \$ 4,332,988,947
  - A 3.20% increase in tax base
- Tax Collection Rate for 2014-2015 was 97.95% rate.
- Budgeted Current Taxes for FY 2014-2015 \$ 36,807,268
- Budgeted Current Taxes for FY 2015-2016 \$ 38,196,144
- Additional Revenue from Property Tax \$ 1,388,876



### Proposed Education Recommendation

- Board of Education - Current Expense:

	<u>Requested</u>	<u>Proposed</u>
• Current Expense	\$ 1,861,271	\$ 500,000
• Capital Outlay	383,650	0
• Debt Service School Bond	<u>1,137,997</u>	<u>0</u>
• Total	\$ 3,382,918	\$ 500,000

### How much revenue is generated with a tax increase

- One cent tax increase generates about \$437,600
- Five cent tax increase generates about \$2,188,000
- Ten Cent tax increase generates \$4,376,000
- Twelve Cent tax increase generates \$5,251,200

### Property Tax increase Scenarios

- One cent tax increase on \$200,000 worth of property is equal to \$20 per year or 5.4 cents a day
- Five cent tax increase on \$200,000 worth of property is equal to \$100 per year or 27.40 cents a day
- Ten cent tax increase on \$200,000 worth of property is equal to \$200 per year or 54.80 cents a day
- Twelve cent tax increase is \$240 per year or 65.8 cents a day

### Water and Sewer FY 2015-2016 Proposed Budget

└ Proposed Operational Expenditures:	\$ 6,847,842
└ Proposed Debt Service	<u>2,167,712</u>
└ Total Proposed Expenditures	9,015,554
└ Current Proposed Revenues	\$ 8,725,652
└ Fund Balance – Water and sewer Fund	<u>289,902</u>
└ Total Revenues	\$ 9,015,554
└ <u>Transfer to General Fund for partial repayment of prior year loans:</u>	
└ <u>\$500,000</u>	

### Water and Sewer FY 2015-2016 Proposed Budget

- County is recommending water rates remain as is.
- 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

### Water and Sewer FY 2015-2016 Proposed Budget

- Includes transfer of \$500,000 to General Fund to repay previous loans from the General Fund
- Includes \$332,471 for debt service for the Franklinton Acquisition
- \$210,000 for construction and repair needs
- \$95,050 for equipment/vehicles
- Three new positions for acquisition - \$131,835

### Fire Departments

- No Fire Tax rate increases are requested.

### Fire Protection

Department	Requested	Recommended
Central Fire District	230,000	230,000
Epsom Fire District	92,500	92,500
Gold Sand Fire District	61,000	61,000
Justice Fire District	120,000	120,000
Kittrell Fire District	1,000	1,000
Pilot Fire District	196,993	196,993
White Level Fire District	87,000	87,000
Mitchiners Fire District	142,500	142,500
Hopkins Fire District	19,500	19,500
Franklinton Fire District	227,271	227,271
Youngville Fire District	1,444,903	1,444,903
Bunn Fire District	567,000	567,000
Castalia Fire District	1,200	1,200
Centerville Fire District	60,000	60,000
<b>TOTAL</b>	<b>3,250,867</b>	<b>3,250,867</b>