



Floyd County, Georgia

F.Y. 2020

Final Budget Revision

May 25, 2021

FLOYD COUNTY, GEORGIA
FY 2020 Final Budget Revision

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FLOYD COUNTY, GEORGIA
FY 2020 FINAL REVISION BUDGETARY HIGHLIGHTS

GENERAL FUND

Revenues

- **Taxes** increased \$1,620,000 from the FY 2020 first budget revision.
 - Property Taxes-Current Year ended the year \$595K less than projected.
 - Property Taxes-Prior Year exceeded projections by \$185K.
 - Motor Vehicle Taxes were projected with a 13% digest decrease and 0.40 mill property tax increase.
 - Collections came in under projections by \$80K. This is a 16% decrease compared to FY 2019.
 - Auto Tag, Title, and Transfer Fees exceeded budget projections by \$15K.
 - Auto sales increased due to stimulus money.
 - Recording Intangible Taxes were \$135K above budget projections.
 - Indication that more loans were acquired during FY 2020 as compared to FY 2019.
 - Motor Vehicle TAVT came in \$515K above the FY 2020 first budget revision.
 - Auto sales increased due to stimulus money.
 - LOST collections were \$1,290,000 more than anticipated.
 - Remittance on remote sales went into effect in April 2020.
 - Large audit adjustment in September 2020 that resulted in \$715K additional revenue.
 - Increase without the audit adjustment would be \$575K.
- **Intergovernmental** revenue projection increased \$74,000.
 - Increase in COPS program revenue is due to the increase of wages and benefits for SROs.
 - State Offender-Rehab revenue at the Prison decreased \$140K.
 - Decreased number of inmates due to COVID-19.
 - FEMA-Disaster Recovery reimbursement requested through 12/31/20 is \$220K.
 - CARES reimbursement revenue was adjusted downward \$66K to reflect the portion received in the General Fund.
- **Charges for Services** exceeded projections by \$205K.
 - Inmate detail crews accounted for \$24K of this increase.
 - City of Rome and Bartow County each added a crew during FY 2020.
 - Inmate crews were suspended during April 2020 and restarted in May 2020.
 - Clerk of Court Recording Fees were \$140K higher than projected at mid-year.
 - Increase in recording deeds and liens.
 - Sheriff Fees & Services were \$95K more than anticipated.
 - Sheriff Boarding Inmates revenue decreased \$145K from the FY 2020 first budget revision. This is due to the COVID-19 pandemic.
 - Tax Commissioner-TAVT Admin Fees were \$80K higher than anticipated.
 - Change in TAVT law created a 1% admin fee that took the place of commissions.
 - Magistrate Court Fees reflect an additional \$15K decrease.
 - 29% drop in cases that generate fees.
- **Fines & Forfeitures** reflect an increase of \$170K.
 - Largely due to Probate Court Fines being \$210K higher than expected.
 - Compared to FY 2020 original budget, it's a \$100K decrease.

- **Transfers in** increased \$355K.
 - This is largely due to the requirement of reporting retiree health insurance costs in the General Fund.
 - Each year end, the revenues and costs associated with retiree insurance are transferred out of the Health Insurance Fund and into the General Fund.

Expenditures

- **Salaries & FICA**
 - Salaries are \$343K lower than the FY 2020 first budget revision.
 - Largely due to open positions during the year.
 - FICA is \$157K lower.
- **Pension**
 - Increase of \$394K for FY 2020.
- **Workers' Compensation**
 - An additional \$79K above what was expected at the first budget revision for FY 2020.
- **Gas & Oil**
 - Savings of an additional \$129K compared to the first budget revision.
 - Compared to the original budget for FY 2020, we have \$225K in savings.
 - Largely due to COVID-19.
- **Travel & Training**
 - FY 2020 first budget revision reflected a \$107K decrease to this line item due to the COVID-19 pandemic.
 - This final budget revision reflects an additional \$66K in savings.
 - Compared to the original budget for FY 2020, we have \$179K in savings.
- **Legal Fees**
 - Savings of \$100K compared to FY 2020 first budget revision.
- **FEMA Expenses**
 - A total of \$293K was spent on COVID-19 related items through the end of the year.
 - Final budget revision contains an additional \$93K in expense compared to the first budget revision.
 - 75% of this is reimbursable by FEMA and revenue to offset this is included in the final budget revision.
- **Board of Registrars**
 - Due to the number of elections and recounts, the Salaries & Wages for Poll Workers was increased \$150K.
 - Election Costs were also increased \$19,000.
- **General Services**
 - Biggest change is the transfer of retiree health insurance revenues and expenses.
 - Added \$307K in revenue for County and retiree contributions.
 - Added \$603K in expense for retiree insurance claims during FY 2020.
 - Added \$58K for stop loss premiums related to retiree insurance.
 - Net decrease of \$236K related to decreased costs, contingencies and accruals that were spread throughout departments.
- **Public Defender**
 - There is a decrease of \$46K in the GA Public Defender line item for FY 2020.
 - The amount of our contract hasn't gone down. However, we did receive refunds for some previous years that are offsetting our cost for FY 2020.
- **Juvenile Court**
 - Savings of \$65K related to court closure during the COVID-19 pandemic.

- **Sheriff-Jail**
 - Repairs & Maintenance-Building reflects a \$141K decrease from the FY 2020 first budget revision.
 - Review of amounts spent will be done in FY 2021 to ensure all Chattooga funds are accounted for and not lost.
 - Boarding Inmates was reduced \$48K.
 - Decreased number of inmates due to COVID-19.
- **Prison**
 - Savings in Utilities of \$93,500.
 - Boarding Inmates was reduced \$88K.
 - Decreased number of inmates due to COVID-19.
- **Public Works**
 - Final budget revision reflects a total of \$22K in savings from Surface Treatment Materials and Asphalt.
 - Repairs & Maintenance increased \$17K.
 - Property Cleanup was done through other methods like code enforcement resulting in \$37K in savings compared to the first budget revision.
 - \$12K in Utilities savings.
 - Traffic Markings came in \$13,000 below the first budget revision.
- **Transfers Out**
 - Debt Service transfer reflects an increase of \$200K.
 - This is due to an audit change related to our January 2021 debt payment for the Forum parking deck.
 - Transfer to the Forum was initially decreased \$307K when operations changed.
 - The final budget revision contains a \$70K increase to cover operations during FY 2020.
 - Animal Control transfer initially increased \$107K at mid-year to cover projected cost of operations.
 - The final budget revision reflects a \$78K decrease from the mid-year budget revision.
 - FY 2020 transfer was \$252K more than the FY 2019 transfer.
 - Transfer to Health Insurance of \$1.06M at the time of the FY 2020 first budget revision was added.
 - This was decreased \$319K in the final budget revision. This is the result of:
 - The transfer of retiree insurance revenue/claims to the General Fund.
 - Pharmacy rebate from Cigna was \$447K, which was much larger than expected.
 - The additional transfer from the General Fund to Health Insurance for FY 2020 was \$745K.
 - Recreation transfer was increased \$773,550 to offset loss of revenues and discontinued operations during COVID-19 during the first budget revision.
 - This was decreased \$101K in this final budget revision.
 - The additional transfer from General Fund to Recreation for FY 2020 was \$672K.
- **Fund Balance**
 - Increase to fund balance for FY 2020 is \$1.3M.
 - Mid-year budget revision projected a use of fund balance of \$2.4M.
 - CARES funding of \$2.1M is responsible for the increase to fund balance.
 - Without this funding, our use of fund balance would be \$800K which is still less than projected.

- Total fund balance for the year ending 12/31/20 is \$19.1M.
 - Of this, \$2.2M is restricted or reserved and unavailable for operations.
 - An additional \$4.4M is assigned for FY 2021 use.
 - This leaves \$12.5M as unassigned fund balance.
 - 21% of total expenditures for FY 2020.

FIRE FUND

- **Taxes** increased \$460,000.
 - Motor Vehicle TAVT increased \$160K compared to FY 2020 first budget revision.
 - Auto sales increased due to stimulus money.
 - Insurance Premium Tax came in \$315K higher than projected.

SOLID WASTE FUND

- **Taxes** increased \$70,000.
 - Motor Vehicle TAVT increased \$79K compared to FY 2020 first budget revision.
 - Auto sales increased due to stimulus money.

STADIUM MAINTENANCE

- Due to the cancellation of the FY 2020 season and COVID-19, repairs & maintenance was reduced \$100K.
 - These funds were still transferred to the Stadium Maintenance account and will be used in FY 2021.

AIRPORT

- FY 2020 original budget reflected a use of fund balance of \$779K with the first revision reflecting a use of \$924K.
- FY 2020 final budget revision reflects an increase to fund balance of \$634K.
 - This is due to \$1.2M in capital contributions for capital items that were paid for by grants and the General Fund.
 - The Airport also received \$69K in CARES funding during FY 2020.
- Without the above mentioned items, use of fund balance would have been \$635K, which is under the initial projection.
 - There were savings of \$64K in Repairs & Maintenance-Grounds; \$42K in savings in Repairs & Maintenance-Buildings; and \$37K in savings from Air Show expenses.

FORUM FUND

- Changes were made with the FY 2020 first budget revision to reflect the change in operations from Safari management to shutting down the Forum due to COVID-19.
- During FY 2020, the process began to ready for the Forum to be used for court purposes.
- This final budget revision reflects a net decrease in the use of fund balance of \$122K.

ANIMAL CONTROL

- Salaries
 - Final budget revision reflects savings of \$50K in Salaries.
 - Rescue coordinator position was not filled until May 2020.
 - Vet assistant position was vacant until August 2020.
 - Senior animal control officer position was vacant until February.
 - Animal control officer position was vacant for a few weeks.
- Spay/Neuter came in \$18K under FY 2020 projections.
- There are additions to revenues and expenses that are for grants and donations received.
 - We were able to purchase a transport vehicle in FY 2020 due to donations received.

INSURANCE FUND

- Total claims for FY 2020 were \$8.4M.
 - Offset with \$447K in pharmacy rebate from Cigna.
 - Transfer of \$603K to General Fund for retiree claims.
 - Final budget reflects a reduction in claims of \$955K due to the above.
- Stop Loss Premium was also reduced \$47K due to the transfer of retiree costs to the General Fund.
- HRA Payments were \$8K less than projected.
- General and Administrative costs were reduced \$8,600 due to the transfer of retiree costs to the General Fund.
- As noted in the General Fund, the transfer from the General Fund was reduced \$319K.

WORKERS' COMPENSATION FUND

- The accounting process for workers' compensation charges changed during FY 2020.
 - It is no longer a separate fund with all charges being allocated to the departments incurring the cost.
- This final budget revision reflects changes necessary to complete the closure of this fund.

FLOYD COUNTY, GEORGIA				
FY 2020				
GENERAL FUND BUDGET				
MAJOR VARIANCES FROM FY 2020 FIRST REVISION				
	2020 First	2020 Final	Increase	
	Revision	Revision	(Decrease)	Comments
REVENUES				
Taxes				
Property Tax - Current Year	\$ 30,050,000	\$ 29,455,000	\$ (595,000)	FY 2020 1st budget revision included 7% real property digest growth, 98% collection rate, and .40 mill property tax increase. Collection rate was 98.4%.
Prior Years Taxes	835,000	1,020,000	185,000	
Motor Vehicle Taxes	434,500	354,500	(80,000)	Collections decreased 16% compared to 2019 collections.
Auto Tag, Title, & Transfer Fees	225,000	240,000	15,000	Auto sales increased due to stimulus money.
Recording Intangible Taxes	280,000	415,000	135,000	More loans were acquired during FY 2020 compared to FY 2019.
Motor Vehicle TAVT	2,578,875	3,093,875	515,000	Auto sales increased due to stimulus money.
Local Option Sales Tax	8,640,000	9,930,000	1,290,000	Remittance of sales tax on remote sales went into effect in April 2020. There was also a large audit adjustment in Sept 2020 that resulted in \$715K additional revenue.
Beer Tax	385,000	415,000	30,000	Increased sales.
Penalties & Interest	330,000	440,000	110,000	
Real Estate Transfer Tax	120,000	135,000	15,000	Indication of an improving economy.
Intergovernmental				
COPS Program	190,000	250,000	60,000	Due to increase in wages and benefits for the SROs.
State Offender - Rehab	3,400,000	3,260,000	(140,000)	Decreased number of inmates due to COVID-19.
FEMA - Disaster Recovery	-	220,000	220,000	75% reimbursement request from FEMA. Not received yet.
CARES - Disaster Recovery	2,162,130	2,096,130	(66,000)	Decreased by portion related to Communications and EMA.
Charges for Services				
City of Rome - Inmate Contract	-	15,000	15,000	Added an inmate detail crew.
Cartersville - Inmate Contract	237,780	212,780	(25,000)	Reduced a portion of their inmate detail contract; detail crews were suspended in April 2020 due to COVID-19. Resumed in May 2020.
Dalton/Whitfield - Inmate Contract	78,770	68,770	(10,000)	Inmate detail crews were suspended in April 2020 due to COVID-19. Resumed in May 2020.
Bartow County - Inmate Contract	128,360	192,360	64,000	Added an additional inmate detail crew.
Rome Braves - Inmate Contract	20,000	-	(20,000)	Season was cancelled due to COVID-19. They had no inmate detail crew for FY 2020.
Clerk of Court - Recording Fee	240,000	380,000	140,000	Increased revenue from recording deeds and liens.
Clerk of Court - Copies	40,000	25,000	(15,000)	
Clerk of Court - Advance Deposits	40,000	55,000	15,000	
Probate Court - Estates	45,000	82,000	37,000	Revenue generated from the number of wills probated.
Sheriff - Fees & Services	165,000	260,000	95,000	
Sheriff - Boarding Inmates	700,000	555,000	(145,000)	Decrease in inmate population due to COVID-19.
Tax Commissioner - Commissions	1,000,000	950,000	(50,000)	Decrease due to change in TAVT law. We now receive an administrative fee instead of commissions.
Tax Commissioner - TAVT Admin Fees	25,000	105,000	80,000	Change in TAVT law. We now receive this fee instead of commissions.
Magistrate Court Fees	90,000	75,000	(15,000)	29% drop in cases that generate fees.
Tax Commissioner - Street Lights	437,235	471,235	34,000	Increase in per foot price due to increase in cost.

FLOYD COUNTY, GEORGIA				
FY 2020				
GENERAL FUND BUDGET				
MAJOR VARIANCES FROM FY 2020 FIRST REVISION				
	2020 First	2020 Final	Increase	
	Revision	Revision	(Decrease)	Comments
REVENUES (cont'd)				
Fines & Forfeitures				
Clerk of Court - Criminal Div.	\$ 360,000	\$ 330,000	\$ (30,000)	
Probate Court Fines	206,840	416,840	210,000	Increase from first budget revision but a decrease of \$100K when compared to FY 2020 original budget.
Parking Fines	16,000	6,000	(10,000)	No parking attendant for part of FY 2020.
Interest Earned				
Interest	75,000	42,000	(33,000)	Decreased interest rates.
Miscellaneous Revenues				
Metro Task Force - Net Activity	-	125,000	125,000	
Telephone Commissions	600,000	450,000	(150,000)	
Transfers In				
Transfer from Water	\$ 340,140	\$ 345,560	\$ 5,420	Increase in pension cost.
Transfer from Hotel/Motel Fund	80,150	85,905	5,755	Increase from first budget revision but a decrease of \$19K when compared to FY 2020 original budget.
Transfer from Airport Fund	70,950	57,455	(13,495)	Decrease in pension cost.
Transfer from Insurance Fund	-	358,260	358,260	GASB requirement for retiree insurance. Corresponding expense in General Services.
Increase (Decrease) to Revenues comparing FY 2020 first budget revision to FY 2020				
	final budget revision		\$ 2,361,940	

FLOYD COUNTY, GEORGIA				
FY 2020				
GENERAL FUND BUDGET				
MAJOR VARIANCES FROM FY 2020 FIRST REVISION				
	2020 First	2020 Final	Increase	
	Revision	Revision	(Decrease)	Comments
EXPENDITURES				
Salaries & Wages	\$ 25,653,450	\$ 25,310,605	\$ (342,845)	Mainly due to vacant positions throughout FY 2020.
FICA	1,965,320	1,807,800	(157,520)	Mainly due to vacant positions throughout FY 2020.
Voluntary Insurance	77,125	91,350	14,225	
Pension	2,213,930	2,608,360	394,430	Pension increase for FY 2020.
Workers' Compensation	324,130	403,265	79,135	Change in Workers' Comp reporting in FY 2020. Additional expenses after FY 2020 1st budget revision. Sheriff-Jail = \$167K; Prison = \$136K; FCPD = \$84K.
Gas & Oil	623,470	494,050	(129,420)	Largely due to COVID-19. Savings compared to FY 2020 original budget = \$225K. Sheriff-Jail = \$34K; FCPD = \$55K; Public Works = \$114K; Prison = \$14K
Travel & Training	184,340	117,910	(66,430)	Due to COVID-19. Savings from FY 2020 original budget = \$179K.
Legal Fees	262,830	162,800	(100,030)	
FEMA - Disaster Recovery	209,725	293,440	83,715	Additional expenses after FY 2020 1st budget revision. 75% FEMA reimbursement included in revenue above.
Board of Registrars				
Salaries & Wages - Poll Workers	52,000	201,785	149,785	Additional elections and recounts.
Repairs & Maintenance	10,000	-	(10,000)	
Election Costs	19,150	38,170	19,020	Additional elections and recounts.
General Services				
County Contributions - Retirees	-	(182,115)	(182,115)	GASB requirement for retiree insurance.
Retirees Contribution	-	(125,830)	(125,830)	GASB requirement for retiree insurance.
Unemployment Compensation	25,000	11,000	(14,000)	
TV/Other Advertising	18,000	6,000	(12,000)	
Fuel Contingency	10,000	-	(10,000)	
Management Services	10,000	1,500	(8,500)	
General Audit Expense	66,370	60,370	(6,000)	
Utilities	260,000	223,000	(37,000)	
Utilities - Law Enforcement Center	165,000	154,000	(11,000)	
Utilities - 4th Avenue Courthouse	100,000	103,010	3,010	
Telephone	10,000	16,505	6,505	
Postage	5,000	1,950	(3,050)	
Insurance Claims	150,000	136,000	(14,000)	
Stop Loss Premiums - Retirees	-	58,340	58,340	GASB requirement for retiree insurance. Corresponding revenue above and in Transfers In.
Claims - Retirees	-	603,580	603,580	GASB requirement for retiree insurance. Corresponding revenue above and in Transfers In.
Basic Insurance	160,000	156,000	(4,000)	
Contingency Fund	12,600	-	(12,600)	
Management Development Program	17,350	7,350	(10,000)	Training done virtually instead of in person.
Annual Leave Accrual	50,000	-	(50,000)	
Employee Raises	53,500	-	(53,500)	
General Admin Exp - Retirees	-	4,290	4,290	
Tax Commissioner				
Legal Publications	(20,000)	(45,000)	(25,000)	

FLOYD COUNTY, GEORGIA				
FY 2020				
GENERAL FUND BUDGET				
MAJOR VARIANCES FROM FY 2020 FIRST REVISION				
	2020 First	2020 Final	Increase	
	Revision	Revision	(Decrease)	Comments
EXPENDITURES (cont'd)				
Superior Court				
Divorce Seminar	\$ 22,600	\$ 4,865	\$ (17,735)	Classes cancelled due to COVID-19.
Divorce Seminar Revenue	(10,000)	(2,730)	7,270	Classes cancelled due to COVID-19.
Office of Receiver				
Juror's Expense	98,670	30,670	(68,000)	Court cancelled due to COVID-19.
Judge Niedrach's Court Reporter				
Contract Labor	23,650	13,205	(10,445)	Outsourced court reporter services not needed due to court closure during COVID-19 pandemic.
Judge Sparks' Court Reporter				
Contract Labor	23,100	7,970	(15,130)	Outsourced court reporter services not needed due to court closure during COVID-19 pandemic.
Clerk of Superior Court				
Supplies	33,440	10,045	(23,395)	
Equipment Lease	22,000	14,000	(8,000)	
Data Processing	20,000	14,000	(6,000)	
Victim Witness				
5% Add On Fine	(100,000)	(60,000)	40,000	Decreased fine collections due to court closure during COVID -19.
Public Defender				
Georgia Public Defender Contract	533,215	487,215	(46,000)	Received refunds that totaled \$46K.
Juvenile Court				
Judge Pro Tem Fees	15,000	-	(15,000)	Court closure during COVID-19.
Indigent Defense Expense	70,000	34,000	(36,000)	Court closure during COVID-19.
Management Services	21,000	7,000	(14,000)	Court closure during COVID-19.
Floyd County Police				
Supplies	33,950	20,555	(13,395)	
Uniforms	64,670	51,670	(13,000)	
Data Processing	5,930	930	(5,000)	
Sheriff-Jail				
Supplies	105,475	95,660	(9,815)	
Repairs & Maintenance - Building	340,810	199,810	(141,000)	
Data Processing	79,200	69,110	(10,090)	
Utilities	460,000	453,000	(7,000)	
Boarding Inmates	839,000	791,000	(48,000)	Decreased number of inmates due to COVID-19.
Medical Department - Prisoners				
Inmate Medical	3,200,000	3,237,130	37,130	
Prison				
Equipment Lease	11,400	7,400	(4,000)	
Repairs & Maintenance	45,500	37,500	(8,000)	
Utilities	378,000	284,500	(93,500)	
Boarding Inmates	777,000	688,360	(88,640)	Decreased number of inmates due to COVID-19.

FLOYD COUNTY, GEORGIA				
FY 2020				
GENERAL FUND BUDGET				
MAJOR VARIANCES FROM FY 2020 FIRST REVISION				
	2020 First Revision	2020 Final Revision	Increase (Decrease)	Comments
EXPENDITURES (cont'd)				
Public Works				
Surface Treatment Materials	\$ 130,000	\$ 118,000	\$ (12,000)	
Asphalt	110,000	100,000	(10,000)	
Repairs & Maintenance	250,000	267,325	17,325	
Property Clean Up	40,000	3,000	(37,000)	Clean up done through other methods like code enforcement.
Data Processing	27,800	19,800	(8,000)	
Utilities	55,000	43,000	(12,000)	
Equipment Rental	10,000	3,000	(7,000)	
Traffic & Street Lights	455,000	471,535	16,535	
Traffic Signs	60,000	52,000	(8,000)	
Traffic Markings	35,000	22,000	(13,000)	
All Other	18,000	11,000	(7,000)	
Welfare				
Pauper Burials	55,000	71,480	16,480	
JC/Services Purchased	9,900	-	(9,900)	
Transfers Out				
Transfer to Debt Service	1,059,805	1,260,800	200,995	
Transfer to Forum	275,000	345,455	70,455	
Transfer to Animal Control Fund	889,440	811,220	(78,220)	
Transfer to Insurance	1,064,850	745,720	(319,130)	
Transfer to Recreation	2,631,950	2,530,075	(101,875)	
Increase (Decrease) to Expenditures			\$ (886,885)	
Net Increase (Decrease) comparing FY 2020 first budget revision to FY 2020				
	final budget revision		\$ 3,248,825	
FY 2020 First budget revision decrease to fund balance				
			\$ (2,397,290)	
FY 2020 Final budget revision increase to fund balance				
			1,027,575	
			\$ 3,424,865	

**FLOYD COUNTY
FY 2020 BUDGET**

GENERAL FUND - 100

	2019 Actual	2020			% Change
		Original Budget	First Revision	Final Revision	
Appropriation of Jail Surcharge Funds	\$ 269,693	\$ 379,050	\$ 453,455	\$ 357,240	-21.2%
Appropriation of DATE Fund Balance	(9,908)	48,535	49,585	60,375	21.8%
Revenues					
Taxes	42,136,076	42,962,860	44,816,275	46,436,275	3.6%
Licenses and Permits	236,383	230,150	230,150	230,150	0.0%
Intergovernmental	3,708,311	3,818,000	5,910,130	5,984,130	1.3%
Charges for Services	4,272,597	4,257,195	3,871,295	4,076,295	5.3%
Fines and Forfeitures	1,056,713	1,026,500	644,890	814,890	26.4%
Interest Earned	108,963	106,535	82,035	49,035	-40.2%
Miscellaneous	737,386	626,800	680,100	655,100	-3.7%
Total Revenues	52,256,429	53,028,040	56,234,875	58,245,875	3.6%
Expenditures					
General Government					
Board of Commissioners	155,388	184,775	169,785	175,940	3.6%
County Manager	526,460	539,055	524,605	549,090	4.7%
County Clerk	286,121	336,460	313,020	279,490	-10.7%
Finance	558,124	603,480	598,375	653,800	9.3%
Purchasing	150,013	195,490	235,800	217,200	-7.9%
Information Technology	577,888	698,485	693,555	706,005	1.8%
Human Resources	583,943	662,565	661,010	631,980	-4.4%
Tax Commissioner	960,244	1,059,150	1,115,825	1,043,365	-6.5%
Tax Appraisers	995,620	1,070,270	1,064,370	1,077,020	1.2%
Tax Assessors	51,543	54,210	49,710	42,680	-14.1%
Facilities Management	1,041,983	1,151,880	1,196,000	1,211,810	1.3%
Engineering	242,546	266,355	269,835	270,645	0.3%
Board of Registrars	201,305	280,405	282,205	496,375	75.9%
General Services	1,938,738	1,735,905	1,752,555	1,806,575	3.1%
Total General Government	8,269,915	8,838,485	8,926,650	9,161,975	2.6%
Judicial					
Superior Court	86,576	130,220	136,765	92,505	-32.4%
Board of Equalization	15,044	16,840	16,840	16,840	0.0%
Superior Court - Office of Receiver	398,100	409,740	334,870	262,380	-21.6%
Judge Niedrach - Superior Court	78,990	82,200	84,450	85,310	1.0%
Judge Durham - Superior Court	68,956	62,245	62,480	77,165	23.5%
Judge Sparks - Superior Court	57,788	75,555	63,555	61,270	-3.6%
Judge Wetherington - Superior Court	73,289	72,900	72,900	74,135	1.7%
Superior Court Administrator	122,331	135,790	133,790	200,745	50.0%
Matrix Program	-	-	-	-	N/A
Mental Health Court	(12,793)	22,850	23,900	19,400	-18.8%
Adult Felony Drug Court	2,886	25,685	25,685	40,975	59.5%
HIDTA	-	-	-	-	N/A
Court Reporter - Judge Niedrach	112,334	118,825	178,615	164,945	-7.7%
Court Reporter - Judge Durham	135,182	144,425	144,425	120,905	-16.3%
Court Reporter - Judge Sparks	105,246	114,950	113,190	83,725	-26.0%
Court Reporter - Judge Wetherington	114,805	139,430	139,430	116,555	-16.4%
Clerk of Superior Court	903,402	1,049,075	1,068,415	979,385	-8.3%
District Attorney	1,252,075	1,352,335	1,344,975	1,338,215	-0.5%
Victim Witness Program	115,075	91,885	91,915	106,995	16.4%
Public Defender	648,060	712,580	672,295	617,775	-8.1%
Magistrate Court	675,366	587,585	588,235	582,235	-1.0%
Probate Court	591,253	643,370	643,930	601,740	-6.6%
Juvenile Court	1,084,344	1,206,210	1,193,135	1,108,915	-7.1%
Total Judicial	6,628,310	7,194,695	7,133,795	6,752,115	-5.4%

**FLOYD COUNTY
FY 2020 BUDGET**

GENERAL FUND - 100

	2019 Actual	2020			% Change
		Original Budget	First Revision	Final Revision	
Public Safety					
County Police	\$ 5,480,342	\$ 5,798,220	\$ 5,997,015	\$ 5,927,085	-1.2%
Sheriff - County Jail	10,471,303	11,288,025	11,692,250	11,488,355	-1.7%
Medical Department-Prisoners	3,154,143	3,204,800	3,204,800	3,241,930	1.2%
County Prison	5,766,662	6,548,680	6,731,050	6,362,380	-5.5%
Coroner	176,070	156,825	190,290	250,935	31.9%
Interagency	18,458	18,500	18,500	18,500	0.0%
Total Public Safety	<u>25,066,978</u>	<u>27,015,050</u>	<u>27,833,905</u>	<u>27,289,185</u>	<u>-2.0%</u>
Public Works					
Public Works	4,812,938	5,209,975	5,156,695	5,011,670	-2.8%
Total Public Works	<u>4,812,938</u>	<u>5,209,975</u>	<u>5,156,695</u>	<u>5,011,670</u>	<u>-2.8%</u>
Health and Welfare					
Health	402,875	397,875	397,875	390,000	-2.0%
Welfare	212,819	222,560	222,560	229,140	3.0%
Transportation for Seniors	11,688	10,600	10,600	7,100	-33.0%
Total Health and Welfare	<u>627,382</u>	<u>631,035</u>	<u>631,035</u>	<u>626,240</u>	<u>-0.8%</u>
Culture and Recreation					
Library	1,259,270	1,259,270	1,259,270	1,259,270	0.0%
Total Culture and Recreation	<u>1,259,270</u>	<u>1,259,270</u>	<u>1,259,270</u>	<u>1,259,270</u>	<u>0.0%</u>
Housing and Development					
Cooperative Extension	158,973	169,245	165,705	172,615	4.2%
Economic Development	219,839	232,950	232,950	232,950	0.0%
Total Housing and Development	<u>378,812</u>	<u>402,195</u>	<u>398,655</u>	<u>405,565</u>	<u>1.7%</u>
Interagency					
NW Ga Regional Commission	61,324	61,325	61,325	60,725	-1.0%
Planning Commission	193,300	224,780	224,780	224,780	0.0%
Environmental Office	58,500	58,500	58,500	58,500	0.0%
GIS	6,350	61,650	61,650	64,250	4.2%
Total Interagency	<u>319,474</u>	<u>406,255</u>	<u>406,255</u>	<u>408,255</u>	<u>0.5%</u>
Total Budgeted Expenditures	<u>47,363,078</u>	<u>50,956,960</u>	<u>51,746,260</u>	<u>50,914,275</u>	<u>-1.6%</u>
Other Financing Sources (Uses)					
Transfers In	1,208,360	773,440	949,700	1,305,470	37.5%
Transfers Out	(6,867,048)	(6,432,670)	(7,835,605)	(7,609,495)	-2.9%
Total Other Financing Sources (Uses)	<u>(5,658,688)</u>	<u>(5,659,230)</u>	<u>(6,885,905)</u>	<u>(6,304,025)</u>	<u>-8.5%</u>
Total Expenditures and (Uses)	<u>53,021,766</u>	<u>56,616,190</u>	<u>58,632,165</u>	<u>57,218,300</u>	<u>-2.4%</u>
Net Change in Fund Balance	<u>\$ (765,337)</u>	<u>\$ (3,588,150)</u>	<u>\$ (2,397,290)</u>	<u>\$ 1,027,575</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

FIRE FUND - 200

	2019 Actual	2020			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
Insurance Premium Tax	\$ 4,061,734	\$ 4,000,000	\$ 4,000,000	\$ 4,315,000	7.9%
Other Taxes	3,465,147	3,473,290	3,592,165	3,737,165	4.0%
Intergovernmental	-	-	1,016,000	1,016,000	0.0%
Interest Earned	12,536	8,500	8,500	17,000	100.0%
Total Revenues	<u>7,539,416</u>	<u>7,481,790</u>	<u>8,616,665</u>	<u>9,085,165</u>	<u>5.4%</u>
Expenditures					
Public Safety	6,648,140	7,093,055	7,300,130	7,300,130	0.0%
Excess (Deficiency) of Revenues over Expenditures	891,276	388,735	1,316,535	1,785,035	35.6%
Other Financing Sources (Uses)					
Transfers In	200,000	200,000	200,000	200,000	0.0%
Transfers Out	(125,000)	(125,000)	(125,000)	(125,000)	0.0%
Total Other Financing Sources (Uses)	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ 966,276</u>	<u>\$ 463,735</u>	<u>\$ 1,391,535</u>	<u>\$ 1,860,035</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

HOTEL/MOTEL FUND - 203

	2019 Actual	2020			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
Taxes	\$ 105,944	\$ 110,000	\$ 85,000	\$ 85,825	1.0%
Interest Earned	109	150	150	80	-46.7%
Total Revenues	<u>106,053</u>	<u>110,150</u>	<u>85,150</u>	<u>85,905</u>	<u>0.9%</u>
Expenditures					
Economic Development	4,150	5,000	5,000	-	-100.0%
Transfers Out	101,903	105,150	80,150	85,905	7.2%
Total Expenditures	<u>106,053</u>	<u>110,150</u>	<u>85,150</u>	<u>85,905</u>	<u>0.9%</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

E-911 FUND - 205

	2019 Actual	2020			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
Intergovernmental	\$ 2,040	\$ 2,000	\$ 3,950	\$ 3,750	-5.1%
Charges for Services	1,896,456	1,947,000	1,947,000	1,912,000	-1.8%
Interest Earned	558	600	600	600	0.0%
Miscellaneous	50	-	-	-	N/A
Total Revenues	<u>1,899,104</u>	<u>1,949,600</u>	<u>1,951,550</u>	<u>1,916,350</u>	<u>-1.8%</u>
Expenditures					
Salaries and Benefits	1,592,184	1,665,850	1,685,535	1,597,885	-5.2%
Other Operating Costs	245,720	242,070	240,385	240,210	-0.1%
Equipment	924	-	1,255	1,255	0.0%
Total Expenditures	<u>1,838,828</u>	<u>1,907,920</u>	<u>1,927,175</u>	<u>1,839,350</u>	<u>-4.6%</u>
Net Change in Fund Balance	<u>\$ 60,276</u>	<u>\$ 41,680</u>	<u>\$ 24,375</u>	<u>\$ 77,000</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

800 MHz COMMUNICATIONS FUND - 206

	2019 Actual	2020			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
Intergovernmental	\$ 952	\$ 1,000	\$ 1,000	\$ 30,865	2986.5%
Charges for Services	411,870	409,450	409,450	413,450	1.0%
Interest Earned	1,743	200	200	200	0.0%
Total Revenues	<u>414,565</u>	<u>410,650</u>	<u>410,650</u>	<u>444,515</u>	<u>8.2%</u>
Expenditures					
Salaries and Benefits	72,667	78,070	78,070	87,395	11.9%
Other Operating Costs	528,391	585,330	536,880	513,115	-4.4%
Equipment	-	-	-	14,940	N/A
Total Expenditures	<u>601,058</u>	<u>663,400</u>	<u>614,950</u>	<u>615,450</u>	<u>0.1%</u>
Excess (Deficiency) of Revenues over Expenditures	(186,493)	(252,750)	(204,300)	(170,935)	-16.3%
Other Financing Sources (Uses)					
Transfers Out	(12,065)	(12,250)	(12,250)	(12,250)	0.0%
Total Other Financing Sources (Uses)	<u>(12,065)</u>	<u>(12,250)</u>	<u>(12,250)</u>	<u>(12,250)</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ (198,558)</u>	<u>\$ (265,000)</u>	<u>\$ (216,550)</u>	<u>\$ (183,185)</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

EMERGENCY MANAGEMENT FUND - 207

	2019 Actual	2020			% Change
		Original Budget	First Revision		
Revenues					
Intergovernmental	\$ 28,895	\$ -	\$ 7,050	\$ 44,210	527.1%
Grants	10,608	28,895	52,695	51,145	N/A
Interest Earned	60	60	60	60	0.0%
Total Revenues	<u>39,563</u>	<u>28,955</u>	<u>59,805</u>	<u>95,415</u>	<u>59.5%</u>
Expenditures					
Salaries and Benefits	118,336	115,080	115,080	125,125	8.7%
Other Operating Costs	49,622	56,740	89,790	75,405	-16.0%
Payment to City of Rome Fire Fund	19,885	24,000	24,000	24,000	0.0%
Total Expenditures	<u>187,843</u>	<u>195,820</u>	<u>228,870</u>	<u>224,530</u>	<u>-1.9%</u>
(Deficiency) of Revenues over Expenditures	(148,280)	(166,865)	(169,065)	(129,115)	-23.6%
Other Financing Sources (Uses)					
Transfers In	140,000	150,000	150,000	150,000	0.0%
Transfers Out	(17,250)	-	-	-	N/A
Total Other Financing Sources (Uses)	<u>122,750</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ (25,530)</u>	<u>\$ (16,865)</u>	<u>\$ (19,065)</u>	<u>\$ 20,885</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

LAW LIBRARY FUND - 210

	2019 Actual	2020			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
Charges for Services	\$ 32,769	\$ 33,000	\$ 28,050	\$ 28,050	0.0%
Interest Earned	4,848	5,000	3,750	3,750	0.0%
Total Revenues	<u>37,617</u>	<u>38,000</u>	<u>31,800</u>	<u>31,800</u>	<u>0.0%</u>
Expenditures					
Other Operating Costs	18,150	23,000	63,350	88,250	39.3%
Total Expenditures	<u>18,150</u>	<u>23,000</u>	<u>63,350</u>	<u>88,250</u>	<u>39.3%</u>
Other Financing Sources (Uses)					
Transfers Out	-	-	(61,600)	(61,600)	0.0%
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(61,600)</u>	<u>(61,600)</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ 19,468</u>	<u>\$ 15,000</u>	<u>\$ (93,150)</u>	<u>\$ (118,050)</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

SOLID WASTE FUND - 220

	2019 Actual	2020			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
Taxes	\$ 1,383,007	\$ 1,380,490	\$ 1,429,440	\$ 1,499,440	4.9%
Intergovernmental	-	-	100	100	0.0%
Interest Earned	11,998	15,000	11,250	4,250	-62.2%
Total Revenues	<u>1,395,004</u>	<u>1,395,490</u>	<u>1,440,790</u>	<u>1,503,790</u>	<u>4.4%</u>
Expenditures					
Salaries and Benefits	272,745	289,910	289,985	301,555	4.0%
Other Operating Costs	38,908	53,780	53,880	47,205	-12.4%
Remote Site Operations	288,354	300,000	370,000	330,000	-10.8%
Tipping Fees	347,855	350,000	350,000	368,875	5.4%
Total Expenditures	<u>947,862</u>	<u>993,690</u>	<u>1,063,865</u>	<u>1,047,635</u>	<u>-1.5%</u>
Other Financing Sources (Uses)					
Transfers Out	(447,873)	(521,185)	(516,875)	(485,875)	-6.0%
Total Other Financing Sources (Uses)	<u>(447,873)</u>	<u>(521,185)</u>	<u>(516,875)</u>	<u>(485,875)</u>	<u>-6.0%</u>
Net Change in Fund Balance	<u>\$ (731)</u>	<u>\$ (119,385)</u>	<u>\$ (139,950)</u>	<u>\$ (29,720)</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

STADIUM MAINTENANCE FUND - 222

	2019 Actual	2020			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
Interest Earned	\$ 643	\$ 600	\$ 600	\$ 600	0.0%
Stadium	42,166	42,150	42,165	42,165	0.0%
Total Revenues	42,809	42,750	42,765	42,765	0.0%
Expenditures					
Repairs and Maintenance	156,474	142,750	142,765	42,765	-70.0%
Total Expenditures	156,474	142,750	142,765	42,765	-70.0%
OTHER FINANCING SOURCES					
Transfers in	100,000	100,000	100,000	100,000	0.0%
Total Other Financing Sources (Uses)	100,000	100,000	100,000	100,000	0.0%
Net Change in Fund Balances	\$ (13,665)	\$ -	\$ -	\$ 100,000	

**FLOYD COUNTY
FY 2020 BUDGET**

PRISON INMATE BENEFITS FUND - 225

	2019 Actual	2020			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
Charges for Services	\$ 170,922	\$ 125,000	\$ 125,000	\$ -	-100.0%
Interest Earned	83	150	150	-	-100.0%
Total Revenues	<u>171,005</u>	<u>125,150</u>	<u>125,150</u>	<u>-</u>	<u>-100.0%</u>
Expenditures					
Inmate Supplies, Equipment, etc.	186,058	125,150	125,150	-	-100.0%
Total Expenditures	<u>186,058</u>	<u>125,150</u>	<u>125,150</u>	<u>-</u>	<u>-100.0%</u>
Net Change in Fund Balance	<u>\$ (15,054)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

SHERIFF SPECIAL REVENUE - 225

	2019 Actual	2020			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
Miscellaneous	\$ -	\$ -	\$ -	\$ 56,500	N/A
Total Revenues	-	-	-	56,500	N/A
Expenditures					
Inmate Supplies, Equipment, etc.	-	-	-	70,035	N/A
Total Expenditures	-	-	-	70,035	N/A
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ (13,535)	

**FLOYD COUNTY
FY 2020 BUDGET**

JAIL INMATE BENEFITS FUND - 226

	2019 Actual	2020			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
Charges for Services	\$ 286,850	\$ 250,000	\$ 250,000	\$ -	-100.0%
Total Revenues	<u>286,850</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>-100.0%</u>
Expenditures					
Inmate Supplies, Equipment, etc.	240,727	250,000	250,000	-	-100.0%
Total Expenditures	<u>240,727</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>-100.0%</u>
Other Financing Sources (Uses)					
Transfers Out	-	-	-	-	N/A
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Net Change in Fund Balance	<u>\$ 46,123</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

INMATE BENEFITS FUND - 226

	2019 Actual	2020			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	\$ 51,000	0.0%
Charges for Services	-	-	-	560,000	0.0%
Interest	-	-	-	85	0.0%
Total Revenues	-	-	-	611,085	0.0%
Expenditures					
Inmate Supplies, Equipment, etc.	-	-	-	475,180	0.0%
Total Expenditures	-	-	-	475,180	0.0%
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ 135,905	

**FLOYD COUNTY
FY 2020 BUDGET**

WORK RELEASE INMATE BENEFITS FUND - 227

	2019 Actual	2020			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
Charges for Services	\$ 17,435	\$ 15,000	\$ 15,700	\$ -	-100.0%
Total Revenues	17,435	15,000	15,700	-	-100.0%
Expenditures					
Inmate Supplies, Equipment, etc.	29,224	15,000	15,700	-	-100.0%
Total Expenditures	29,224	15,000	15,700	-	-100.0%
Net Change in Fund Balance	\$ (11,789)	\$ -	\$ -	\$ -	

**FLOYD COUNTY
FY 2020 BUDGET**

1996 SPLOST - 310

	Original Budget	Cumulative Revised Budget	2019 Actual	2020		
				Original Budget	First Revision	Final Revision
Revenues						
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ -	\$ -	\$ -	\$ -
Interest Earned	494,000	2,444,310	17,447	18,000	12,600	12,600
Miscellaneous Income	-	73,900	-	-	-	-
Total Revenues	33,552,378	39,158,870	17,447	18,000	12,600	12,600
Expenditures						
Capital outlay:						
Jail Expansion	20,298,378	20,439,500	-	-	-	-
Fire Stations	2,000,000	3,280,340	-	790,000	790,000	790,000
Law Enforcement Center	10,760,000	10,832,230	-	-	-	-
Georgia Power Tax Obligation	-	780,000	-	-	-	-
Floyd County Industrial Park Bonds	-	1,318,690	-	-	-	-
First Union Debt Service-Forum Bonds	-	214,750	-	-	-	-
General and Administrative	494,000	160,630	-	-	-	-
Total Expenditures	33,552,378	37,026,140	-	790,000	790,000	790,000
Excess (Deficiency) of Revenues over Expenditures						
Before Other Financing Sources (Uses)	-	2,132,730	17,447	(772,000)	(777,400)	(777,400)
Other Financing Sources (Uses)						
Bond Proceeds	-	19,897,270	-	-	-	-
Transfer to Debt Service Fund	-	(22,030,000)	-	-	-	-
Total Other Financing Sources (Uses)	-	(2,132,730)	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 17,447	\$ (772,000)	\$ (777,400)	\$ (777,400)

**FLOYD COUNTY
FY 2020 BUDGET**

2003 SPLOST - 314

	Original Budget	Cumulative Revised Budget	2019 Actual	2020		
				Original Budget	First Revision	Final Revision
Revenues						
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ -	\$ -	\$ -	\$ -
Interest Earned	150,000	1,093,615	5,733	6,000	6,000	6,000
Total Revenues	27,050,000	31,744,615	5,733	6,000	6,000	6,000
Expenditures						
Sewer Projects:						
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	-	-	-	-
Old Dalton Road	3,000,000	3,000,000	-	-	-	-
Cave Spring Sewer Plant	900,000	900,000	-	-	-	-
Transportation Projects:						
Burnett Ferry Road Right-of-Way	300,000	80,000	-	-	-	-
Old Dalton Road Right-of-Way	350,000	750,000	-	237,500	237,500	237,500
Chulio Road Right-of-Way	300,000	1,411,315	-	237,500	237,500	237,500
Resurfacing Projects	190,000	680,000	-	-	-	-
Recreation Projects:						
North Floyd Park	1,150,000	1,400,000	-	-	-	-
Midway Park	250,000	404,000	-	-	-	-
Shannon Park	80,000	83,000	-	-	-	-
Crane Street Park	110,000	94,380	-	-	-	-
Parks Hoke Park	70,000	59,000	-	-	-	-
Cave Spring Park	30,000	31,370	-	-	-	-
Building Projects:						
New Health Department Facility	9,500,000	8,765,000	-	-	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	-	-	-	-
General and Administrative	27,194	19,115	-	-	-	-
Total Expenditures	26,427,194	28,507,480	-	475,000	475,000	475,000
Other Financing Sources (Uses)						
Bond Proceeds	9,500,000	9,628,000	-	-	-	-
Bond Costs	(101,958)	(101,960)	-	-	-	-
Transfer to General Fund	-	(2,000,000)	-	-	-	-
Transfer to Capital Projects Fund	-	(193,000)	-	-	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	-	-	-	-
Total Other Financing Sources (Uses)	(724,764)	(3,237,135)	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	\$ (101,958)	\$ -	\$ 5,733	\$ (469,000)	\$ (469,000)	\$ (469,000)

**FLOYD COUNTY
FY 2020 BUDGET**

2013 SPLOST - 318

	Original Projects Budget	Cumulative Revised Budget	2019 Actual	2020		
				Original Budget	First Revision	Final Revision
Revenues:						
Tax Collections						
Intergovernmental						
Floyd County	\$ 38,770,000	\$ 40,746,250	\$ 2,168,568	\$ -	\$ -	\$ -
City of Rome	23,617,000	24,810,045	1,315,999	-	-	-
City of Cave Spring	2,591,000	2,691,000	110,381	-	-	-
City of Rome-Solid Waste Commission	-	324,000	-	-	-	-
Miscellaneous	-	241,830	8,005	-	-	-
Interest Earned	-	-	309,719	100,000	120,000	120,000
Total Revenues	64,978,000	68,813,125	3,912,672	100,000	120,000	120,000
Expenditures:						
Floyd County						
Jail Improvements	1,900,000	1,904,500	-	-	-	-
County Building Improvements	1,700,000	1,819,640	70,788	-	-	-
County Case Management Software	500,000	500,000	-	499,940	499,940	499,940
Barron Road and Calhoun Road Improvements	130,000	141,780	-	-	-	-
County Public Safety Range/Special Ops	900,000	910,620	19	39,380	50,000	50,000
County Infrastructure Improvements	1,400,000	1,962,305	164,160	405,980	867,595	867,595
Animal Control Facility	5,700,000	5,722,370	47,944	-	-	-
Airport Runway Extension	5,761,000	5,931,000	22,925	4,796,475	4,773,550	4,773,550
Forum Upgrades	1,400,000	1,621,550	-	122,155	122,155	122,155
Jail Medical/Mental Health Facility Expansion	2,200,000	2,200,000	400,643	1,183,095	1,089,055	1,089,060
Everett Springs Water Line Extension	5,800,000	5,800,000	104,751	-	-	-
Recycling Center	1,379,000	1,712,865	(77)	-	-	-
County Public Works & Public Safety Equipment	1,400,000	1,469,250	323,804	-	-	-
Industrial Property	8,000,000	8,000,000	733,012	4,496,495	4,467,940	4,467,940
Playground Improvements	600,000	600,000	6,795	88,645	88,645	88,645
Transfer to General Fund	-	-	-	-	-	-
City of Rome						
Intergovernmental - City of Rome	23,617,000	24,810,045	1,315,999	-	-	-
City of Cave Spring						
Intergovernmental - City of Cave Spring	2,591,000	2,691,000	-	-	-	-
Administrative Fees	-	10,000	-	5,000	5,000	5,000
Total Expenditures	64,978,000	67,806,925	3,618,691	11,637,165	11,963,880	11,963,885
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 1,006,200	\$ 293,981	\$ (11,537,165)	\$ (11,843,880)	\$ (11,843,885)

**FLOYD COUNTY
FY 2020 BUDGET**

2017 SPLOST - 319

	Original Projects Budget	2019 Actual	2020		
			Original Budget	First Revision	Final Revision
Revenues:					
Tax Collections					
Intergovernmental					
Floyd County	\$ 41,384,320	\$ 7,574,442	\$ 10,239,810	\$ 10,239,810	\$ 11,396,090
City of Rome	21,216,360	3,880,951	5,249,520	5,249,520	5,885,505
City of Cave Spring	1,281,000	234,890	317,720	317,720	353,495
Miscellaneous	-	-	-	-	-
Interest Earned	-	29,580	50,000	50,000	43,000
Total Revenues	63,881,680	11,719,864	15,857,050	15,857,050	17,678,090
Expenditures:					
Floyd County					
Ag Center	8,000,000	-	-	1,140	1,140
E-911 Upgrade/Renovation	257,000	-	257,000	-	-
Prison System Security Upgrade	2,705,000	-	1,245,000	1,245,000	1,245,000
Historic Courthouse Renovation/Judicial Improvements	5,000,000	58,973	150,775	150,775	150,775
Paving, Infrastructure, & Bridges	4,500,000	-	61,000	127,815	127,815
Texas Valley Infrastructure Expansion	2,500,000	-	100,000	50,000	50,000
Jail Medical Phase II/Infrastructure Improvements	5,200,000	-	5,200,000	5,200,000	5,200,000
Capital Equipment/Vehicle Fund	3,400,000	304,882	539,445	648,100	808,100
Public Works Facilities Building	2,450,000	-	100,000	105,000	105,000
Airport Corporate Hangar Construction	899,210	-	55,000	55,000	55,000
Stadium Improvements	2,000,000	113,822	1,886,175	1,986,175	1,986,175
Public Safety Technology Upgrades	415,170	25,855	194,660	194,660	194,660
Recreation	1,046,600	-	75,000	423,465	423,465
Blueways	518,140	-	-	-	-
Real Estate & Infrastructure for Economic Development	1,555,000	-	-	-	-
Silver Creek Trail Extension	590,000	-	100,000	50,000	50,000
Special Operations Equipment	248,200	17,250	-	83,950	83,950
Administrative Fees	100,000	-	5,000	5,000	5,000
Intergovernmental- City of Rome	21,216,360	3,909,024	5,249,520	5,249,520	5,885,505
Intergovernmental- City of Cave Spring	1,281,000	234,890	317,720	317,720	353,495
Total Expenditures	63,881,680	4,664,696	15,536,295	15,893,320	16,725,080
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 7,055,167	\$ 320,755	\$ (36,270)	\$ 953,010

FLOYD COUNTY
FY 2020 BUDGET

CAPITAL FUND - 330

	2019 Actual	2020		
		Original Budget	First Revision	Final Revision
Appropriation of Jail Surcharge Funds	\$ 269,693	\$ 308,300	\$ 357,240	\$ 357,240
Appropriation of Fund Balance	198,146	270,800	302,285	302,285
Revenues:				
Interest Earned	71,331	-	10,000	44,000
Transfer from 800 MHz Communications	-	-	-	-
Transfer from Recycling Fund	-	50,000	50,000	-
Transfer from Debt Service	45,877	110,150	110,150	86,230
Transfer from Airport Fund	-	-	-	-
Transfer from Solid Waste	47,691	-	-	-
Sheriff - Chattooga County Funds	-	59,260	59,260	59,260
Transfer from General Fund	958,526	983,500	1,307,320	1,307,320
Total Revenues and Appropriation of Jail Surcharge Funds	\$ 1,393,119	\$ 1,511,210	\$ 1,893,970	\$ 1,854,050
Expenditures:				
Sheriff				
4- Police package cars	J.S. \$ -	\$ 132,000	\$ 132,000	\$ 132,000
4 - Upfittings for cars	J.S. -	16,000	16,000	16,000
Replace vehicle #25 (2012 Dodge Charger, carryover from 2019)	J.S. -	-	33,940	33,940
1 - 250 gallon boiler for laundry	C -	59,260	66,640	59,260
2 - Water Heaters	-	-	-	7,380
1 - Unimac washer	J.S. -	38,700	38,700	38,700
1 - Unimac dryer	J.S. -	12,600	12,600	12,600
Fire alert notification system	-	100,000	100,000	100,000
Body Scanner (carryover from 2018)	J.S. 139,000	-	-	-
Auger Monster System	-	-	258,000	258,000
Replace vehicle #29 (1996 Ford 15 passenger van), including upfitting	J.S. 32,788	-	-	-
Replace vehicle #25 (2012 Dodge Charger), including upfitting	J.S. -	-	-	-
Replace vehicle #37 (2007 Dodge Charger), including upfitting	J.S. 32,348	-	-	-
Replace vehicle #38 (2010 Dodge Charger), including upfitting	J.S. 32,197	-	-	-
Replace vehicle #09 (2007 Dodge Charger), including upfitting	J.S. 32,197	-	-	-
	268,530	358,560	657,880	657,880
County Police				
EOD K-9 Grant #48 Revenue	-	(46,000)	(46,000)	(46,000)
EOD K-9 Grant #48	-	46,000	47,605	46,000
	-	-	1,605	-
EOD Bomb Grant #51 Revenue	-	(55,000)	(55,000)	(55,000)
EOD Bomb Grant #51	-	55,000	56,605	55,000
	-	-	1,605	-
CBRNE Grant #52 Revenue	-	(12,000)	(12,000)	(12,000)
CBRNE Grant #52	-	12,000	12,000	12,000
	-	-	-	-
BJA 2020 VD-BX0360 Revenue	-	-	(58,010)	(58,010)
BJA 2020 VD-BX0360	-	-	58,010	58,010
	-	-	-	-
2019 JAG Revenue	(7,733)	-	-	-
2019 JAG	7,733	-	-	-
	-	-	-	-
GEMA BWS #SHO18-075 K-9 Grant Revenue	(2,666)	-	-	-
GEMA BWS #SHO18-075 K-9 Grant	2,666	-	-	-
	-	-	-	-
GEMA BWS #SHO18-019 SWAT Grant Revenue	(3,115)	-	-	-
GEMA BWS #SHO18-019 SWAT Grant	3,115	-	-	-
	-	-	-	-
GEMA BWS #SHO18-062 Bomb Squad Grant Revenue	(46,396)	-	-	-
GEMA BWS #SHO18-062 Bomb Squad Grant	46,396	-	-	-
	-	-	-	-

**FLOYD COUNTY
FY 2020 BUDGET**

CAPITAL FUND - 330

		2020			
		2019 Actual	Original Budget	First Revision	Final Revision
County Police (cont'd)					
2020 JAG Revenue	\$	-	-	\$ (2,870)	\$ (2,870)
2020 JAG		-	-	2,870	2,870
		-	-	-	-
GEMA/HS 00089-3-2020 Revenue		-	-	-	(9,000)
GEMA/HS 00089-3-2020		-	-	-	9,000
		-	-	-	-
GEMA/HS 00089-14-2020 Revenue		-	-	-	(38,750)
GEMA/HS 00089-14-2020		-	-	-	38,750
		-	-	-	-
GEMA/HS 00089-27-2020 Revenue		-	-	-	(3,000)
GEMA/HS 00089-27-2020		-	-	-	3,000
		-	-	-	-
GEMA/HS 00089-49-2020 Revenue		-	-	-	(24,400)
GEMA/HS 00089-49-2020		-	-	-	24,400
		-	-	-	-
Prison					
Replace detail truck #106	J.S.	-	45,000	45,000	45,000
Replace detail van #299	J.S.	-	39,000	39,000	39,000
Kitchen gas range	J.S.	-	25,000	-	-
Dishwasher (carryover from 2019)	J.S.	-	-	40,000	40,000
Emergency repair of air unit		-	-	23,590	23,590
Replace detail truck #304	J.S.	30,525	-	-	-
Replace detail van #299	J.S.	30,084	-	-	-
Replace detail van #16	J.S.	30,084	-	-	-
Freezer	J.S.	11,570	-	-	-
Replace dorm water heater	J.S.	-	-	-	-
		102,263	109,000	147,590	147,590
Coroner					
Generator		12,052	10,000	10,000	10,000
		12,052	10,000	10,000	10,000
Facilities Management					
Update front conference room - Library matching funds	F.B.	-	25,000	25,000	25,000
Security improvements for several County buildings		-	70,000	70,000	70,000
Roof repair at Administration building		-	45,000	45,000	45,000
Work order system		-	25,000	25,000	25,000
Judicial building repairs		-	50,000	50,000	50,000
Engineering for Admin building HVAC		21,500	-	-	-
Replace boiler - Library matching funds (carryover from 2019)	F.B.	-	-	25,000	25,000
ADA Compliance - Judicial building		538	-	-	-
Replace flooring in downtown buildings		23,089	-	-	-
		45,127	215,000	240,000	240,000
Public Works					
Paving					
2020 Revenue		-	(1,219,760)	(1,219,760)	(1,219,760)
2020 LMIG Paving		-	1,219,760	1,219,760	1,219,760
2019 Revenue	F.B.	(1,172,597)	-	-	-
2019 LMIG Paving		991,865	60,000	60,000	60,000
2019 Revenue - Off System Safety		(51,500)	-	-	-
2019 LMIG Paving - Off System Safety		51,102	-	-	-
Excess LMIG Road Improvements	F.B.	8,370	102,800	99,450	99,450
2018 LMIG Paving		18,796	-	-	-
2016 LMIG Paving		145,230	-	-	-
Road Preparation and Paving		74,744	75,000	75,000	75,000
		66,010	237,800	234,450	234,450
Drainage					
Drainage Materials		9,934	10,000	10,000	10,000
Engineering					
Replace Total Station		-	10,000	-	-
		-	10,000	-	-
County Clerk					
New website (Year 1 of 4 year contract)		-	10,000	10,000	10,000
		-	10,000	10,000	10,000

FLOYD COUNTY
FY 2020 BUDGET

CAPITAL FUND - 330

	2019 Actual	2020		Final Revision
		Original Budget	First Revision	
Information Technology				
Viperline	\$ -	\$ -	\$ -	\$ 27,280
Replace VMWare servers	-	90,000	90,000	90,000
Endpoint security	-	25,000	25,000	25,000
Network security	-	30,000	-	-
	-	145,000	115,000	142,280
Computer Lease	116,156	150,000	150,000	150,000
	116,156	150,000	150,000	150,000
Migrate Fortis to Docuware (2018 carryover)	25,000	-	-	-
Firewall Bundle	36,311	-	-	-
	61,311	-	-	-
CJIS				
Jury management software	-	26,000	26,000	26,000
Data exchange or conversion for Ecourts or Jury	-	20,000	20,000	20,000
	-	46,000	46,000	46,000
Solid Waste				
Upgrade Shannon remote site	47,691	-	-	-
	47,691	-	-	-
Airport				
Runway 1/19 Obstruction Removal - 90/5/5				
Federal Revenue	-	(954,000)	(954,000)	(875,015)
State Revenue	-	(53,000)	(53,000)	(194,470)
Design	16,584	-	-	-
Project cost	-	1,060,000	1,188,040	1,188,040
	16,584	53,000	181,040	118,555
Runway 7/25 - Obstruction Removal Analysis				
Analysis	-	30,000	30,000	30,000
	-	30,000	30,000	30,000
Runway 7/25 - Install Edge Lighting including PAPIs & REILs				
Design	-	41,000	41,000	41,000
	-	41,000	41,000	41,000
Runway 7/25 Overlay - 75/25				
Federal Revenue	-	-	-	-
State Revenue	(1,095,966)	-	-	-
Construction	1,447,659	-	-	-
Design	10,366	-	-	-
	362,059	-	-	-
Land Acquisition (Phase I Easement Acquisition) - 90/5/5				
Federal Revenue	-	-	-	-
State Revenue	-	-	-	-
Project Cost	1,580	-	-	-
	1,580	-	-	-
T-Hangar roof replacement	-	50,000	50,000	50,000
Fuel farm replacement	14,861	-	-	-
Paving	33,946	25,000	25,000	25,000
	48,807	75,000	75,000	75,000
Recycling				
Rear load compactor	-	50,000	50,000	-
Scrap Tire Grant 18ST057001 Revenue	(4,462)	-	-	-
Scrap Tire Grant 18ST057001	4,657	-	-	-
	195	50,000	50,000	-
Recreation				
General Capital	39,759	121,500	71,500	57,500
	39,759	121,500	71,500	57,500
Redmond Trail Enhancement Project				
Potential Grant	-	-	(55,140)	(55,140)
Project Cost	750	-	58,575	58,575
	750	-	3,435	3,435
General Services				
Lease Purchase Proceeds	(550,738)	-	-	-
LED Lighting Upgrade (Lease Purchase)	550,738	-	-	-
	-	-	-	-
Current Year Lease Purchase Payments	-	110,150	110,150	86,230
Total Expenditures	\$ 1,182,029	\$ 1,782,010	\$ 2,186,255	\$ 2,059,920

**FLOYD COUNTY
FY 2020 BUDGET**

WATER CAPITAL FUND

	2019 Actual	2020		
		Original Budget	First Revision	Final Revision
Revenues:				
R & E Funds	\$ 1,072,576	\$ 2,479,750	\$ 2,559,085	\$ 2,562,085
GEFA Loan (New)	-	-	-	-
Operating Funds	266,663	365,000	538,460	538,460
Total Revenues	\$ 1,339,239	\$ 2,844,750	\$ 3,097,545	\$ 3,100,545
Expenditures:				
2019 Projects - Distribution				
Big Texas Valley Road	-	-	-	-
Water main replacement	321,639	-	-	-
Water tank maintenance	207,680	-	-	-
Water pumps and pump houses	94,856	-	-	-
Intake wall	204,289	-	-	-
Large meter testing	10,750	-	-	-
Bells Ferry pump house upgrade	22,500	-	-	-
Ball Corporation Project	61,827	-	-	-
Highway 140 Widening	226	-	-	-
Everett Springs Construction	148,809	-	-	-
	1,072,576	-	-	-
2020 Projects - Administration				
Hydraulic modeling system	-	100,000	100,000	100,000
2020 Projects - Distribution				
Big Texas Valley Road	-	750,000	750,000	750,000
Water main replacement	-	500,000	617,750	620,750
Ramblewood pump station	-	-	23,500	23,500
Water tank maintenance	-	300,000	300,000	300,000
Water pumps and pump houses	-	100,000	100,000	100,000
Large meter testing	-	50,000	50,000	50,000
Highway 53 pump station	-	107,750	-	-
Ball Corporation	-	-	45,835	45,835
2020 Projects - Treatment				
Bells Ferry pump house upgrade	-	320,000	320,000	320,000
Renovation to Old Mill Spring	-	225,000	225,000	225,000
Electrical upgrades to Old Mill Spring	-	27,000	27,000	27,000
	-	2,479,750	2,559,085	2,562,085

**FLOYD COUNTY
FY 2020 BUDGET**

WATER CAPITAL FUND

	2019 Actual	2020		
		Original Budget	First Revision	Final Revision
2019 Equipment - Administration				
Replace office entry doors	\$ 5,018	\$ -	\$ -	\$ -
Map link	-	-	-	-
Networking control panel	-	-	-	-
Fiber installation	6,143	-	-	-
2019 Equipment - Distribution				
Replace equipment #22WD (2010 Komatsu backhoe)	98,254	-	-	-
Replace vehicle #342WD (2010 Chevrolet Colorado 4 X 4, 1/2 ton)	33,441	-	-	-
Replace vehicle #344WD (2011 Ford F-150 XL 4 X 4, 1/2 ton)	33,409	-	-	-
New 2019 Nissan Frontier	21,993	-	-	-
Replace vehicle #349 (2013 Toyota Tacoma)	28,730	-	-	-
New 2019 Nissan Frontier	21,675	-	-	-
Hydraulic modeling system	18,000	-	-	-
2019 Equipment - Treatment				
Scada monitor and control system	-	-	-	-
	266,663	-	-	-
2020 Equipment - Distribution				
New F250 4X4 extended cab, 3/4 ton, 4 door	-	60,000	60,000	60,000
Replace vehicle #347WD (2013 Ford F150 4X4, 1/2 ton)	-	30,000	30,000	30,000
Replace vehicle #350WD (2014 Ford F250 4X4, 3/4 ton, 4 door)	-	60,000	60,000	60,000
Ford F550, 4 door, 4X4, crew cab	-	75,000	75,000	75,000
Ford F550, 4 door, 4X4, crew cab	-	75,000	75,000	75,000
Mini excavator, E45, open cab, rubber tracks with trailer	-	65,000	65,000	65,000
Mini excavator, E45, open cab, rubber tracks with trailer	-	-	63,460	63,460
2020 Equipment - Treatment				
Scada monitor and control system	-	-	110,000	110,000
	-	365,000	538,460	538,460
Total Expenditures	\$ 1,339,239	\$ 2,844,750	\$ 3,097,545	\$ 3,100,545

**FLOYD COUNTY
FY 2020 BUDGET**

RECREATION CAPITAL - 532

	2019 Actual	2020		
		Original Budget	First Revision	Final Revision
Revenues				
Interest Earned	\$ (178)	\$ -	\$ -	\$ 75
County Capital Improvements	(39,759)			
Floyd Medical Center	-	-	-	-
County Capital Improvements - Recreation Capital Reserve	-	121,500	71,500	57,500
Total Revenues	<u>(39,937)</u>	<u>121,500</u>	<u>71,500</u>	<u>57,575</u>
Expenditures				
City Projects				
City Capital	1,279	-	-	-
Total City Projects	<u>1,279</u>	<u>-</u>	<u>-</u>	<u>-</u>
County Projects				
County Capital	51,002	121,500	71,500	57,500
Total County Projects	<u>51,002</u>	<u>121,500</u>	<u>71,500</u>	<u>57,500</u>
Total Expenditures	<u>52,280</u>	<u>121,500</u>	<u>71,500</u>	<u>57,500</u>
Net Change in Fund Balance	<u>\$ 12,343</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75</u>

**FLOYD COUNTY
FY 2020 BUDGET**

DEBT SERVICE FUND - 400

	2019 Actual	2020		
		Original Budget	First Revision	Final Revision
Revenues:				
Transfer from General Fund:				
Lease Purchases	\$ 86,912	\$ 155,900	\$ 155,900	\$ 109,100
Avionics	133,305	-	-	-
Parking Deck	263,265	264,515	264,515	264,515
Economic Development Property	372,273	639,390	639,390	674,390
Other	1,982	-	-	212,795
Intergovernmental:				
City of Rome Forum Parking Deck	263,981	264,515	264,515	-
GNTC	74,000	74,000	74,000	-
Development Authority of Floyd County	34,128	34,130	34,130	34,130
Rome/Floyd Development Authority	34,128	34,130	34,130	34,130
Federal 8030CP Payments	26,942	62,520	62,520	27,520
Interest Income	940	-	-	280
Total Revenues and Transfers From Other Funds	\$ 1,291,856	\$ 1,529,100	\$ 1,529,100	\$ 1,356,860
Expenditures:				
Avionics Project:				
Series A Bond (GNTC) - Principal	\$ 26,815	\$ 28,330	\$ 28,330	\$ -
Series A Bond (GNTC) - Interest	46,928	45,425	45,425	-
	73,744	73,755	73,755	-
Series B Bond (County) - Principal	129,242	-	-	-
Series B Bond (County) - Interest	2,764	-	-	-
	132,007	-	-	-
Forum Parking Deck Project:				
County's Portion - Principal	162,500	170,000	170,000	170,000
County's Portion - Interest	100,765	94,115	94,115	94,115
Administrative Fees	403	400	400	400
	263,668	264,515	264,515	264,515
City's Portion - Principal	162,500	170,000	170,000	-
City's Portion - Interest	100,765	94,115	94,115	-
Administrative Fees	403	400	400	-
	263,668	264,515	264,515	-
Economic Development Property:				
Principal	270,088	600,000	600,000	600,000
Interest	197,383	170,170	170,170	170,170
	467,471	770,170	770,170	770,170
GMA Lease Purchases				
Swap Payments	30,290	154,650	154,650	22,870
	30,290	154,650	154,650	22,870
All Other	1,333	1,250	1,250	660
Transfer to Capital Projects Fund	45,877	-	-	86,230
Total Expenditures	\$ 1,278,058	\$ 1,528,855	\$ 1,528,855	\$ 1,144,445

**FLOYD COUNTY
FY 2020 BUDGET**

WATER FUND - 500

	2019 Actual	2020			% Change
		Original Budget	First Revision	Final Revision	
Operating Revenues					
Charges for Services	\$ 7,347,628	\$ 7,236,000	\$ 7,236,000	\$ 7,356,000	1.7%
Rental Fees	10,965	10,950	10,950	12,250	11.9%
Miscellaneous	39,978	40,000	40,000	40,000	0.0%
Total Operating Revenues	<u>7,398,572</u>	<u>7,286,950</u>	<u>7,286,950</u>	<u>7,408,250</u>	<u>1.7%</u>
Operating Expenses					
Water Administration					
Salaries and Benefits	596,001	666,690	676,690	711,335	5.1%
Supplies and Other Expenses	343,293	334,595	339,890	363,680	7.0%
Equipment	3,833	4,500	5,060	2,560	-49.4%
Depreciation	7,838	17,340	17,340	11,340	-34.6%
	<u>950,965</u>	<u>1,023,125</u>	<u>1,038,980</u>	<u>1,088,915</u>	<u>4.8%</u>
Water Distribution					
Salaries and Benefits	689,285	832,890	832,890	752,590	-9.6%
Supplies and Other Expenses	453,457	510,990	479,570	389,500	-18.8%
Equipment	25,002	37,000	37,550	23,300	-37.9%
Purchased Water	1,033,419	965,000	965,000	909,000	-5.8%
Water Meters	231,718	350,000	350,000	314,000	-10.3%
Utilities	322,417	300,000	300,000	327,500	9.2%
Depreciation	1,357,111	1,547,900	1,547,900	1,464,900	-5.4%
	<u>4,112,409</u>	<u>4,543,780</u>	<u>4,512,910</u>	<u>4,180,790</u>	<u>-7.4%</u>
Water Treatment Plant					
Salaries and Benefits	334,814	423,085	423,085	397,615	-6.0%
Supplies and Other Expenses	146,405	187,445	181,735	162,890	-10.4%
Equipment	24,382	66,365	69,775	50,775	-27.2%
Utilities	51,935	65,000	65,000	68,445	5.3%
Depreciation	58,439	80,245	80,245	60,245	-24.9%
	<u>615,976</u>	<u>822,140</u>	<u>819,840</u>	<u>739,970</u>	<u>-9.7%</u>
Total Operating Expenses	<u>5,679,350</u>	<u>6,389,045</u>	<u>6,371,730</u>	<u>6,009,675</u>	<u>-5.7%</u>
Operating Income (Loss)	1,719,222	897,905	915,220	1,398,575	52.8%
Non-Operating Income (Loss)					
Interest and Fiscal Charges	(387,937)	(172,755)	(172,755)	(147,230)	-14.8%
Gain (Loss) on Sales of Fixed Assets	(93,687)	-	-	10,000	N/A
Amortization of Bond Costs	17,043	87,270	87,270	73,970	-15.2%
Intergovernmental	45,299	-	985	750	-23.9%
Interest Earned	234,912	175,000	175,000	70,000	-60.0%
Transfer to General Fund	(337,850)	(340,140)	(340,140)	(345,560)	1.6%
Transfer to Workers' Comp. Fund	(10,924)	(8,100)	-	-	N/A
Total Non-Operating Income (Loss)	<u>(533,143)</u>	<u>(258,725)</u>	<u>(249,640)</u>	<u>(338,070)</u>	<u>35.4%</u>
Income (Loss) Before Capital Contributions	1,186,079	639,180	665,580	1,060,505	59.3%
Capital contributions	5,793,524	-	-	-	N/A
Change in Net Assets	<u>\$ 6,979,603</u>	<u>\$ 639,180</u>	<u>\$ 665,580</u>	<u>\$ 1,060,505</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

AIRPORT FUND - 505

	2019 Actual	2020			% Change
		Original Budget	First Revision	Final Revision	
Operating Revenues					
Intergovernmental	\$ -	\$ -	\$ -	\$ 69,000	N/A
Charges for Services	5,460	5,000	5,000	5,000	0.0%
Fuel Sales	811,138	883,000	560,300	606,300	8.2%
Rental Fees	285,294	280,450	280,450	269,950	-3.7%
Miscellaneous	42,256	35,000	16,700	26,700	59.9%
Total Operating Revenues	1,144,149	1,203,450	862,450	976,950	13.3%
Operating Expenses					
Salaries and Benefits	224,819	299,460	315,715	293,725	-7.0%
Supplies and Other Expenses	171,610	296,380	287,180	166,690	-42.0%
Utilities	56,265	65,000	65,000	61,000	-6.2%
Equipment/Air Show	800	68,000	76,000	39,000	-48.7%
Depreciation	543,037	588,350	588,350	582,350	-1.0%
Cost of Goods Sold	520,185	595,500	384,650	384,650	0.0%
Total Operating Expenses	1,516,716	1,912,690	1,716,895	1,527,415	-11.0%
Operating Income (Loss)	(372,567)	(709,240)	(854,445)	(550,465)	-35.6%
Non-Operating Income (Loss)					
Gain (Loss) on Sales of Fixed Assets	438	-	-	-	N/A
Interest Earned	947	500	900	900	0.0%
Transfers Out	(72,100)	(70,950)	(70,950)	(57,455)	-19.0%
Total Non-Operating Income (Loss)	(70,715)	(70,450)	(70,050)	(56,555)	-19.3%
Income (Loss) Before Capital Contributions	(443,282)	(779,690)	(924,495)	(607,020)	-34.3%
Capital contributions	1,762,314	-	-	1,241,870	N/A
Change in Net Assets	\$ 1,319,032	\$ (779,690)	\$ (924,495)	\$ 634,850	

**FLOYD COUNTY
FY 2020 BUDGET**

FORUM FUND - 510

	2019 Actual	2020			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
Intergovernmental	\$ 74,098	\$ 55,000	\$ 55,000	\$ 57,000	3.6%
Charges for Services	-	-	-	-	N/A
Rental Fees	-	-	-	-	N/A
Interest Earned	39	25	25	25	0.0%
Miscellaneous	119,611	-	-	-	N/A
Total Revenues	<u>193,749</u>	<u>55,025</u>	<u>55,025</u>	<u>57,025</u>	<u>3.6%</u>
Expenses					
Salaries and Benefits	-	-	10,770	-	-100.0%
Supplies and Other Expenses	494,035	287,400	194,750	197,590	1.5%
Equipment/Renovations	2,930	-	-	6,965	N/A
Depreciation	350,159	360,800	360,800	350,800	-2.8%
Utilities	187,664	200,000	200,000	167,000	-16.5%
Total Expenses	<u>1,034,788</u>	<u>848,200</u>	<u>766,320</u>	<u>722,355</u>	<u>-5.7%</u>
(Deficiency) of Revenues over Expenses	<u>(841,040)</u>	<u>(793,175)</u>	<u>(711,295)</u>	<u>(665,330)</u>	<u>-6.5%</u>
Other Financing Sources (Uses)					
Transfers In	748,426	582,375	275,000	345,455	25.6%
Transfers Out	(255,183)	(150,000)	(60,000)	(54,000)	-10.0%
Total Other Financing Sources (Uses)	<u>493,242</u>	<u>432,375</u>	<u>215,000</u>	<u>291,455</u>	<u>35.6%</u>
Income (Loss) Before Capital Contributions	<u>(347,797)</u>	<u>(360,800)</u>	<u>(496,295)</u>	<u>(373,875)</u>	<u>-24.7%</u>
Capital contributions	-	-	-	-	N/A
Change in Net Assets	<u>\$ (347,797)</u>	<u>\$ (360,800)</u>	<u>\$ (496,295)</u>	<u>\$ (373,875)</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

RECYCLING FUND - 515

	2019 Actual	2020			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
Intergovernmental					
Solid Waste Commission	\$ 26,376	\$ 120,000	\$ 120,000	\$ 55,000	-54.2%
City of Rome	-	121,035	116,875	85,875	-26.5%
Landfill-Recycle	193,406	121,035	116,875	85,875	-26.5%
FEMA Reimbursement - Disaster Recovery	-	-	920	690	-25.0%
Interest Earned	22	20	20	50	150.0%
Charges for Services	121,644	100,000	100,000	122,000	22.0%
Total Revenues	<u>341,447</u>	<u>462,090</u>	<u>454,690</u>	<u>349,490</u>	<u>-23.1%</u>
Expenses:					
Salaries and Benefits	291,916	282,140	282,160	269,240	-4.6%
Supplies and Other Expenses	132,151	147,705	136,125	73,245	-46.2%
Equipment	5,029	2,000	2,000	12,180	509.0%
Depreciation	152,399	150,690	150,690	142,690	-5.3%
Utilities	49,107	45,000	45,000	33,000	-26.7%
Total Expenses	<u>630,602</u>	<u>627,535</u>	<u>615,975</u>	<u>530,355</u>	<u>-13.9%</u>
Debt Service-Interest:					
Interest Expense-Capital Lease	(12,343)	(11,330)	(11,330)	(12,165)	7.4%
Total Debt Service-Interest	<u>(12,343)</u>	<u>(11,330)</u>	<u>(11,330)</u>	<u>(12,165)</u>	<u>7.4%</u>
Other Financing Sources (Uses)					
Transfers In	193,406	121,035	116,875	85,875	-26.5%
Transfers Out	(42,390)	(94,950)	(94,950)	(44,780)	-52.8%
Gain (Loss) on Sales of Fixed Assets	(152,471)	-	-	-	N/A
Total Other Financing Sources (Uses)	<u>(1,455)</u>	<u>26,085</u>	<u>21,925</u>	<u>41,095</u>	<u>87.4%</u>
Income (Loss) Before Capital Contributions	<u>(302,953)</u>	<u>(150,690)</u>	<u>(150,690)</u>	<u>(151,935)</u>	<u>0.8%</u>
Capital contributions	-	-	-	-	N/A
Change in Net Assets	<u>\$ (302,953)</u>	<u>\$ (150,690)</u>	<u>\$ (150,690)</u>	<u>\$ (151,935)</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

ANIMAL CONTROL FUND - 520

	2019 Actual	2020			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
Intergovernmental	\$ -	\$ -	\$ 100	\$ 70	-30.0%
Charges for Services	20,771	26,000	19,500	19,500	0.0%
Fines	-	-	-	-	N/A
Interest Earned	369	200	200	200	0.0%
Grants	10,000	-	22,035	20,000	-9.2%
Donations	22,336	-	28,545	46,020	61.2%
Miscellaneous	411	850	600	350	-41.7%
Total Revenues	53,888	27,050	70,980	86,140	21.4%
Expenditures					
Salaries and Benefits	429,506	597,120	681,820	627,535	-8.0%
Other Operating Costs	249,363	294,880	342,785	343,055	0.1%
Total Expenditures	678,869	892,000	1,024,605	970,590	-5.3%
(Deficiency) of Revenues over Expenditures	(624,981)	(864,950)	(953,625)	(884,450)	-7.3%
Other Financing Sources (Uses)					
Transfers In	559,720	782,000	889,440	811,220	-8.8%
Transfers Out	(39,123)	(24,000)	-	-	N/A
Gain (Loss) on Sales of Fixed Assets	525	-	-	-	N/A
Total Other Financing Sources (Uses)	521,122	758,000	889,440	811,220	-8.8%
Net Change in Fund Balance	\$ (103,859)	\$ (106,950)	\$ (64,185)	\$ (73,230)	

**FLOYD COUNTY
FY 2020 BUDGET**

ROME FLOYD PARKS AND RECREATION - 530

	2019 Actual	2020			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
FEMA-Disaster Recovery	\$ -	\$ -	\$ 2,370	2,430	2.5%
Miscellaneous Revenues	19,801	12,000	6,500	5,840	-10.2%
Contingency	-	30,000	30,000	-	-100.0%
Administration	2,250	3,000	3,000	14,000	366.7%
Swimming Pool	53,824	51,200	2,905	2,475	-14.8%
Other Programs	43,349	81,100	62,075	45,605	-26.5%
Gymnastics	294,111	331,205	228,205	157,775	-30.9%
Special Populations Services	55,936	55,965	43,035	32,035	-25.6%
Concessions	126,122	123,000	110,770	114,670	3.5%
Coosa River Trading Post	90,223	82,100	82,785	107,285	29.6%
Etowah Park Golf Practice	6,026	7,200	7,215	7,300	1.2%
Youth Athletics	207,393	213,230	221,300	130,025	-41.2%
Scoreboards	6,140	20,000	20,000	6,800	-66.0%
Recreation Centers	93,111	117,700	53,665	31,990	-40.4%
Parks & Recreation Services	79,013	72,500	108,090	102,540	-5.1%
Total Revenues	1,077,298	1,200,200	981,915	760,770	-22.5%
Expenditures					
Administrative Operations	926,045	974,015	1,053,370	1,033,320	-1.9%
Contingency	-	30,000	30,000	-	-100.0%
Swimming Pool	47,209	34,325	20,080	17,570	-12.5%
Other Programs	36,770	71,460	57,340	40,990	-28.5%
Gymnastics	264,019	298,115	219,910	165,820	-24.6%
Special Populations Services	33,856	43,035	28,650	15,185	-47.0%
Concessions	97,941	114,020	101,125	94,350	-6.7%
Coosa River Trading Post	69,225	76,590	76,590	69,025	-9.9%
Etowah Park Golf Practice	-	-	-	-	N/A
Sports Division Administration	110,802	172,935	172,935	154,635	-10.6%
Youth Athletics	149,026	183,710	150,850	115,120	-23.7%
Scoreboards	3,074	8,000	8,000	2,000	-75.0%
Recreation Centers	188,586	210,570	147,610	119,195	-19.3%
Recreation Services Administration	174,985	171,990	171,440	172,370	0.5%
Parks & Recreation Services	961,253	1,162,925	1,175,420	1,118,520	-4.8%
Buildings	63,239	80,300	80,445	79,445	-1.2%
Shop	111,542	119,810	120,100	93,300	-22.3%
Total Expenditures	3,237,571	3,751,800	3,613,865	3,290,845	-8.9%
Excess (Deficiency) of Revenues over Expenditures	(2,160,273)	(2,551,600)	(2,631,950)	(2,530,075)	-3.9%
Other Financing Sources (Uses)					
Transfers In	1,894,550	1,858,400	2,631,950	2,530,075	-3.9%
Transfers Out	(80,634)	-	-	-	N/A
Total Other Financing Sources (Uses)	1,813,916	1,858,400	2,631,950	2,530,075	-3.9%
Net Change in Fund Balance	\$ (346,357)	\$ (693,200)	\$ -	\$ -	

**FLOYD COUNTY
FY 2020 BUDGET**

RECREATION SPECIAL PROJECTS - 534

	2019 Actual	2020			% Change
		Original Budget	First Revision	Final Revision	
534924 Rec- Hall of Fame					
Revenues:	\$ 14,525	\$ 14,500	\$ 20,750	\$ 19,055	-8.2%
Expenditures:	15,160	16,300	16,300	19,965	22.5%
Total Rec- Hall of Fame	(635)	(1,800)	4,450	(910)	-120.4%
534928 Senior Promotions Council					
Revenues:	3,955	11,500	5,000	3,950	-21.0%
Expenditures:	4,211	11,500	5,500	-	-100.0%
Total Rec- Senior Promo Council	(256)	-	(500)	3,950	-890.0%
Net Change in Fund Balance	<u>\$ (891)</u>	<u>\$ (1,800)</u>	<u>\$ 3,950</u>	<u>\$ 3,040</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

HEALTH INSURANCE FUND - 600

	2019 Actual	2020			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
Contributions:					
Floyd County	\$ 5,621,791	\$ 6,663,010	\$ 6,663,010	\$ 6,480,900	-2.7%
County Employees	1,841,554	1,943,140	1,943,140	1,873,490	-3.6%
Retirees	-	95,000	95,000	(3,450)	-103.6%
Premiums Paid by Others	63,794	50,000	50,000	41,000	-18.0%
Premiums Paid by Others-RFCDA	-	-	25,000	26,200	4.8%
Intergovernmental	-	-	710	720	1.4%
Interest Earned	16,861	20,000	2,000	1,000	-50.0%
Miscellaneous	30,000	155,000	155,000	163,000	5.2%
Total Revenues	7,574,000	8,926,150	8,933,860	8,582,860	-3.9%
Expenditures					
Salary and Benefits	59,823	63,450	63,450	69,235	9.1%
Other Costs	154,659	171,030	171,990	156,935	-8.8%
Professional Fees	144,160	144,700	144,700	144,480	-0.2%
Claims	6,533,095	7,200,000	8,300,000	7,345,200	-11.5%
Stop Loss	904,462	911,870	911,870	864,370	-5.2%
HRA Payments	113,134	160,000	160,000	152,000	-5.0%
Administrative Fee	355,093	246,700	246,700	238,100	-3.5%
All Other	-	-	-	-	N/A
Total Expenditures	8,264,426	8,897,750	9,998,710	8,970,320	-10.3%
Other Financing Sources (Uses)					
Transfers In	443,700	-	1,064,850	745,720	-30.0%
Transfers Out	(422,972)	-	-	(358,260)	N/A
Total Other Financing Sources (Uses)	20,728	-	1,064,850	387,460	-63.6%
Net Change in Fund Balance	\$ (669,698)	\$ 28,400	\$ -	\$ -	

**FLOYD COUNTY
FY 2020 BUDGET**

WORKERS' COMPENSATION FUND - 700

	2019 Actual	2020			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
Transfers In/Out	\$ 831,419	\$ 690,540	\$ (139,660)	\$ (137,995)	-1.2%
Reimbursements	1,817	30,000	-	-	<u>N/A</u>
Total Revenues	<u>833,237</u>	<u>720,540</u>	<u>(139,660)</u>	<u>(137,995)</u>	<u>-1.2%</u>
Expenditures					
Management Services	21,400	25,000	-	-	N/A
Claims	450,551	492,250	-	(1,258,085)	N/A
Excess Insurance	985,132	203,290	-	-	<u>N/A</u>
Total Expenditures	<u>1,457,082</u>	<u>720,540</u>	<u>-</u>	<u>(1,258,085)</u>	<u>N/A</u>
Net Change in Fund Balance	<u>\$ (623,846)</u>	<u>\$ -</u>	<u>\$ (139,660)</u>	<u>\$ 1,120,090</u>	