



Floyd County, Georgia

F.Y. 2020 Budget

December 10, 2019

FLOYD COUNTY, GEORGIA
FY 2020 Budget

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**FLOYD COUNTY, GEORGIA
FY 2020
GENERAL FUND BUDGET
MAJOR VARIANCES FROM FY 2019 ORIGINAL BUDGET**

	<u>2019 Original Budget</u>	<u>2020 Original Budget</u>	<u>Increase (Decrease)</u>
REVENUES			
Taxes			
Property Tax - Current Year	\$ 25,895,000	\$ 27,900,000	\$ 2,005,000
Prior Years Taxes	1,300,000	835,000	(465,000)
Motor Vehicle Taxes	508,120	412,860	(95,260)
Motor Vehicle TAVT	2,300,000	2,645,000	345,000
Local Option Sales Tax	7,892,500	8,925,000	1,032,500
Intergovernmental			
COPS Program - Police	150,000	260,000	110,000
State Offender - Rehab	3,100,000	3,400,000	300,000
Charges for Services			
Floyd County BOE - Inmate Contract	63,230	-	(63,230)
Sheriff - Boarding Inmates	650,000	840,000	190,000
City of Rome - Jail Surcharge	75,000	60,000	(15,000)
Fines & Forfeitures			
Clerk of Court - Criminal Div.	420,000	400,000	(20,000)
Probate Court Fines	550,000	517,000	(33,000)
Drug Abuse & Treatment - Clerk of Court	50,000	30,000	(20,000)
Drug Abuse & Treatment - City of Rome	35,000	20,000	(15,000)
Interest Earned			
Interest - Checking	60,000	100,000	<u>40,000</u>
Increase (Decrease) to Revenues comparing 2019 original budget to 2020 original budge			\$ 3,296,010

FLOYD COUNTY, GEORGIA
FY 2020
GENERAL FUND BUDGET
MAJOR VARIANCES FROM FY 2019 ORIGINAL BUDGET

	<u>2019 Original Budget</u>	<u>2020 Original Budget</u>	<u>Increase (Decrease)</u>
EXPENDITURES			
Salaries	\$ 24,426,720	\$ 25,332,450	\$ 905,730
FICA	1,868,645	1,937,935	69,290
Health Insurance Funding	4,809,500	5,612,970	803,470
Voluntary Insurance	78,560	76,970	(1,590)
Pension Funding	2,253,280	2,213,930	(39,350)
Human Resources			
Data Processing	32,185	41,185	9,000
Floyd County Sheriff			
Supplies	90,000	105,475	15,475
Gas & Oil	109,100	130,000	20,900
Travel & Training	40,000	50,000	10,000
Repairs & Maintenance - Building	205,585	215,585	10,000
Data Processing	45,000	79,200	34,200
Utilities	435,000	460,000	25,000
Medical Department - Prisoners	2,900,000	3,200,000	300,000
County Prison			
Utilities	360,000	378,000	18,000
Boarding Inmates	700,000	777,000	77,000
Public Works			
Asphalt	85,000	110,000	25,000
Property Clean Up	10,000	40,000	30,000
Spraying	15,000	50,000	35,000
General Services			
Legal Fees	100,000	160,000	60,000
Economic Development	133,950	187,950	54,000
Planning Commission	193,300	224,780	31,480
GIS	13,200	61,650	48,450
Non-Capital Equipment	275,700	363,645	87,945
Transfers Out			
Transfer to Emergency Management	140,000	150,000	10,000
Transfer to Capital Projects	728,460	1,291,800	563,340
Transfer to Debt Service	820,680	1,059,805	239,125
Transfer to Forum	275,000	582,375	307,375
Transfer to Animal Control	559,720	782,000	222,280
Transfer to Workers' Compensation	887,960	608,290	(279,670)
Increase (Decrease) to Expenditures			<u>\$ 3,691,450</u>
Net Increase (Decrease) comparing 2019 original budget to 2020 original budget			<u>\$ (395,440)</u>
2019 Original Budget use of fund balance			\$ (3,221,100)
2020 Original Budget use of fund balance			<u>(3,586,155)</u>
			<u>\$ (365,055)</u>

FLOYD COUNTY, GEORGIA
FY 2020 BUDGETARY HIGHLIGHTS

GENERAL FUND

Revenues

- **Taxes** increased \$2,727,240.
 - Property Taxes-Current Year is based on 98% collection rate and 2% increase in digest.
 - Motor Vehicle Taxes projected with a 20% decrease based on 2019 tax digest.
 - Motor Vehicle TAVT projected based on CY collections and 15% increase due to new TAVT law that went in effect in July 2019.
 - LOST projection is a \$1M increase and includes a projected 2% increase for FY 2020.
 - All other taxes based on current year and prior year collections.
- **Licenses & Permits** are projected based on current year and prior year collections.
 - Licenses & Permits-Alcohol increase is due to a 3% increase in the FBI investigation fees and not an increase imposed by Floyd County.
- **Intergovernmental** revenue projection is based on current year and prior year collections.
 - U.S. Dept. of Justice-Alien Inmate revenue increased because we began receiving these funds again in 2019.
 - Increase in COPS program revenue is due to the addition of 4 school resource officers in 2019.
 - State Offender Rehab includes an increase of \$2/day/inmate on our per diem from the State. This results in approximately \$300K/year of additional revenue.
- **Charges for Services** increased \$200,045.
 - Most of the projections are based on current year and prior year collections or 2019 annualized.
 - There is an increase of \$29,840 in inmate detail crew contracts.
 - The projection for Sheriff-Boarding Inmates reflects an increase of \$190,000. The largest increase is from the US Marshals service.
- **Fines & Forfeitures** reflect a decrease of \$85,500.
 - The projection is based on 2019 annualized collections and prior year collections.
- **Transfers in** decreased \$50,175.
 - The bulk of the decrease comes from a decrease in the transfer from Jail Inmate Benefit Funds to fund a position that will be funded from salary savings instead.

Expenditures

- **Salaries & FICA**
 - Salaries are \$905K higher than the FY 2019 original budget.
 - FICA is \$70K higher than FY 2019 original budget.
 - Budget projection includes 2% COLA as well as 0-2% merit increases. Merit increases budgeted at 1% due to timing of evaluations and not all employees will receive 2% merit increase.
 - Position changes include:
 - New IT Analyst position added by Board action in 2019 with the reduction of a position in FCPD.
 - Increase in salaries for IT based on market analysis.
 - Tax Commissioner's office includes \$14K in additional salary cost to cover the replacement of the Chief Deputy who will be out on medical leave but will be paid through part of FY 2020.
 - Two vacant positions in the Tax Appraisers office weren't budgeted for FY 2020.
 - Superior Court includes the addition of a 3rd Chief Judge appointment.
 - District Attorney office includes supplement increases approved in 2019.

General Fund Expenditures (cont'd)

- The transfer of Constables from Magistrate Court to the Sheriff's office in 2019 is reflected in the FY 2020 budget.
- Juvenile Court includes a new deputy clerk position.
- Public Works salaries reflect a \$300K reduction due to the number of open positions.
- **Health Insurance**
 - Health insurance costs are \$803K higher than 2019.
 - Budget projection includes the County portion of premiums as well as an allocation for our Stop Loss Premium and General & Admin costs for Cigna.
- **Pension**
 - Based on FY 2019, our pension cost has decreased \$40K.
- **Equipment**
 - Non-capital equipment requests have increased \$220K county wide compared to FY 2019. Of this, the General Fund has increased \$88K.
 - The largest increase is in Recreation with an increase of \$103K.
- **Public Defender**
 - Public Defender office includes a new County supplement for attorneys, administrative assistants, and investigators to be paid through Georgia Public Defenders contract. Half of the increase is to be implemented in FY 2020 with the remainder in FY 2021. Cost for FY 2020 is \$65,990. Total is \$131,980.
- **Public Works**
 - Property Clean Up was increased to \$40K compared to \$10K in 2019.
- **Economic Development** payments no longer include Partners in Prosperity. Budget is \$37,950 for GREIA and \$150,000 for Economic Development.
- All payments for agencies remain the same as FY 2019.
- City of Rome FY 2020 budgets include increases for Planning Commission (\$31K) and GIS (\$48K). GIS includes \$61,650 for aerial photography. Awaiting detail budget information from the City.
- **Transfers Out**
 - Increase to EMA is to cover cost of operation to remain within fund balance limits.
 - Capital Projects transfer reflects an increase of \$563K. Of this, \$308,300 will come from Jail Surcharge.
 - Animal Control transfer increased \$222K to cover cost of operation. This increase puts us just under the recommended \$900K for expenditures for a County our size.
 - Workers' Compensation transfer decreased \$280K. See Workers' Compensation fund below.
- **Fund Balance**
 - Total use of fund balance for FY 2020 is projected to be \$3.5M at this time.

FIRE FUND

- **Taxes** increased \$685,740.
 - Property Taxes-Current Year based on 98% collection rate and 2% increase in digest.
 - Motor Vehicle Taxes projected with a 20% decrease based on 2019 tax digest.
 - Motor Vehicle TAVT projected based on CY collections and 15% increase due to new TAVT law that went in effect in July 2019.

Fire Fund (cont'd)

- Insurance Premium tax based on current year collections.
- All other taxes based on current year and prior year collections.
- **City of Cave Spring** includes \$60K for an additional position.
- City of Rome FY 2020 budget includes an increase of \$371K.

SOLID WASTE FUND

- **Taxes** increased \$87,370.
 - Property Taxes-Current Year based on 98% collection rate and 2% increase in digest.
 - Motor Vehicle Taxes projected with a 20% decrease based on 2019 tax digest.
 - Motor Vehicle TAVT projected based on CY collections and 15% increase due to new TAVT law that went in effect in July 2019.
 - All other taxes based on current year and prior year collections.
- **Transfers Out** includes transfer to the Recycling Fund to cover 1/3 of the deficit for the Recycling operations.
- City of Rome FY 2020 budget for Keep Rome Beautiful did not change from FY 2019.

STADIUM MAINTENANCE FUND

- Budget includes a \$100K transfer from the General Fund for a second year.

DEBT SERVICE FUND

- The County's portion of debt for the GNTC Avionics building will be paid off in December 2019. Therefore, there is \$0 budgeted for this debt in FY 2020. This is a savings of \$133K.
- The 2009 SPLOST funds that were being used to pay the debt on the economic development property were exhausted in 2019. The full amount of the debt, \$770K, is budgeted for FY 2020.
 - This debt payment is offset by 2 revenue sources totaling \$130,780. These debt sources are the 2 development authorities and Federal funds.
 - This brings the net debt cost to \$639,390.
- The cost of the lease purchase entered into in 2019 for LED lighting conversions is added for FY 2020. The cost of this is \$110,150.

FORUM FUND

- There is a change in the budgeting process for FY 2020.
- The FY 2020 budget reflects only those revenues & expenses that belong to the County.
 - In the past, we have budgeted a combination of the County and Forum Services, LLC (Safari).
- Going forward, the financial package will include a financial statement from the County, Safari's financial statement, and a statement that combines the two entities.
- We believe this change is a clearer picture of the annual cost for running the Forum.

RECYCLING FUND

- Included in the FY 2020 budget is 1/3 share of the operating deficit for the Recycling Center.
 - The City of Rome, the Landfill, and Floyd County's Solid Waste fund will share 1/3 of the deficit of operating the Recycling Center (not including depreciation). For FY 2020, this is \$121,035 each.

INSURANCE FUND

- Claims are projected to be \$7.2M for FY 2020.
- Due to the increase in Floyd County's contributions and increase in premiums, the fund is projected to barely increase fund balance by \$28K. This will depend on the actual claim costs for FY 2020.

WORKERS' COMPENSATION FUND

- Due to a recommendation from our auditors during the FY 2018 audit, the accounting for the Workers' Compensation fund changed in 2019 and this change is reflected in the FY 2020 budget.
- Workers' Compensation costs are now charged to the departments incurring the cost with a transfer coming into the Workers' Compensation Fund from those departments.

**FLOYD COUNTY
FY 2020 BUDGET**

GENERAL FUND - 100

	2018 Actual	2019		2020 Original Budget	% Change
		Original Budget	First Revision		
Appropriation of Jail Surcharge Funds	\$ 47,994	\$ 420,475	\$ 471,745	\$ 379,050	-9.9%
Appropriation of DATE Fund Balance	102,416	45,680	45,870	48,535	6.3%
Revenues					
Taxes	40,302,086	40,235,620	41,707,530	42,962,860	6.8%
Licenses and Permits	228,130	215,000	220,000	230,150	7.0%
Intergovernmental	3,428,479	3,388,500	3,443,630	3,818,000	12.7%
Charges for Services	4,307,704	4,057,150	4,395,480	4,257,195	4.9%
Fines and Forfeitures	1,115,425	1,112,000	1,157,220	1,026,500	-7.7%
Interest Earned	74,976	68,090	106,425	106,535	56.5%
Miscellaneous	818,514	623,115	632,300	626,800	0.6%
Total Revenues	<u>50,275,315</u>	<u>49,699,475</u>	<u>51,662,585</u>	<u>53,028,040</u>	<u>6.7%</u>
Expenditures					
General Government					
Board of Commissioners	147,860	155,375	155,465	184,775	18.9%
County Manager	485,459	516,295	520,225	539,055	4.4%
County Clerk	248,746	298,245	298,245	336,460	12.8%
Finance	535,301	569,015	569,015	603,480	6.1%
Purchasing	141,013	156,470	178,170	195,490	24.9%
Information Technology	466,773	576,285	599,970	698,485	21.2%
Human Resources	589,882	598,540	598,540	662,565	10.7%
Tax Commissioner	913,365	966,080	966,080	1,059,150	9.6%
Tax Appraisers	979,155	1,103,065	1,063,895	1,070,270	-3.0%
Tax Assessors	42,492	51,240	51,740	54,210	5.8%
Facilities Management	1,016,783	1,119,060	1,149,055	1,151,880	2.9%
Engineering	223,642	242,555	242,555	266,355	9.8%
Board of Registrars	417,002	276,215	276,215	280,405	1.5%
General Services	1,921,611	1,707,455	1,722,655	1,735,905	1.7%
Total General Government	<u>8,129,082</u>	<u>8,335,895</u>	<u>8,391,825</u>	<u>8,838,485</u>	<u>6.0%</u>
Judicial					
Superior Court	44,829	89,725	100,440	130,220	45.1%
Board of Equalization	11,809	8,390	8,390	16,840	100.7%
Superior Court - Office of Receiver	375,912	401,440	401,440	409,740	2.1%
Judge Niedrach - Superior Court	68,816	79,380	79,380	82,200	3.6%
Judge Durham - Superior Court	66,087	67,585	67,585	62,245	-7.9%
Judge Sparks - Superior Court	69,570	74,835	74,835	75,555	1.0%
Judge Wetherington - Superior Court	65,075	68,070	78,200	72,900	7.1%
Superior Court Administrator	118,373	130,865	130,865	135,790	3.8%
Matrix Program	94,645	-	-	-	N/A
Mental Health Court	7,657	25,070	22,960	22,850	-8.9%
Adult Felony Drug Court	114	20,610	22,910	25,685	24.6%
Court Reporter - Judge Niedrach	116,539	124,935	124,935	118,825	-4.9%
Court Reporter - Judge Durham	136,056	139,305	139,305	144,425	3.7%
Court Reporter - Judge Sparks	120,747	103,675	103,675	114,950	10.9%
Court Reporter - Judge Wetherington	120,522	132,070	132,070	139,430	5.6%
Clerk of Superior Court	887,244	963,160	947,160	1,049,075	8.9%
District Attorney	1,120,160	1,124,385	1,181,460	1,352,335	20.3%
Victim Witness Program	85,072	83,290	88,290	91,885	10.3%
Public Defender	690,977	693,760	706,500	712,580	2.7%
Magistrate Court	688,963	722,480	722,480	587,585	-18.7%
Probate Court	510,367	622,500	622,500	643,370	3.4%
Juvenile Court	1,055,827	1,138,060	1,138,060	1,206,210	6.0%
Total Judicial	<u>6,455,362</u>	<u>6,813,590</u>	<u>6,893,440</u>	<u>7,194,695</u>	<u>5.6%</u>

**FLOYD COUNTY
FY 2020 BUDGET**

GENERAL FUND - 100

	2018 Actual	2019		2020	% Change
		Original Budget	First Revision	Original Budget	
Public Safety					
County Police	\$ 4,952,224	\$ 5,519,715	\$ 5,565,005	\$ 5,798,220	5.0%
Sheriff - County Jail	9,891,134	10,700,630	10,891,765	11,288,025	5.5%
Medical Department-Prisoners	3,108,941	2,904,800	3,104,800	3,204,800	10.3%
County Prison	4,680,621	6,324,140	6,238,390	6,548,680	3.6%
Coroner	160,656	148,450	148,450	156,825	5.6%
Interagency	18,458	18,500	18,500	18,500	0.0%
Total Public Safety	<u>22,812,034</u>	<u>25,616,235</u>	<u>25,966,910</u>	<u>27,015,050</u>	<u>5.5%</u>
Public Works					
Public Works	4,689,945	5,051,260	5,051,260	5,209,975	3.1%
Total Public Works	<u>4,689,945</u>	<u>5,051,260</u>	<u>5,051,260</u>	<u>5,209,975</u>	<u>3.1%</u>
Health and Welfare					
Health	397,875	397,875	397,875	397,875	0.0%
Welfare	216,402	222,560	222,560	222,560	0.0%
Transportation for Seniors	8,390	9,000	10,600	10,600	17.8%
Total Health and Welfare	<u>622,667</u>	<u>629,435</u>	<u>631,035</u>	<u>631,035</u>	<u>0.3%</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	157,364	165,335	165,335	169,245	2.4%
Economic Development	184,665	178,950	178,950	232,950	30.2%
Total Housing and Development	<u>342,029</u>	<u>344,285</u>	<u>344,285</u>	<u>402,195</u>	<u>16.8%</u>
Interagency					
NW Ga Regional Commission	58,999	59,000	59,000	61,325	3.9%
Planning Commission	205,520	193,300	193,300	224,780	16.3%
Environmental Office	58,500	58,500	58,500	58,500	0.0%
GIS	8,650	13,200	13,200	61,650	367.0%
Total Interagency	<u>331,669</u>	<u>324,000</u>	<u>324,000</u>	<u>406,255</u>	<u>25.4%</u>
Total Budgeted Expenditures	<u>44,642,058</u>	<u>48,373,970</u>	<u>48,862,025</u>	<u>50,956,960</u>	<u>5.3%</u>
Other Financing Sources (Uses)					
Transfers In	1,218,433	823,615	786,745	773,440	-6.1%
Transfers Out	(6,588,192)	(5,370,220)	(6,074,060)	(6,432,670)	19.8%
Total Other Financing Sources (Uses)	<u>(5,369,759)</u>	<u>(4,546,605)</u>	<u>(5,287,315)</u>	<u>(5,659,230)</u>	<u>24.5%</u>
Total Expenditures and (Uses)	<u>50,011,817</u>	<u>52,920,575</u>	<u>54,149,340</u>	<u>56,616,190</u>	<u>7.0%</u>
Net Change in Fund Balance	<u>\$ 263,497</u>	<u>\$ (3,221,100)</u>	<u>\$ (2,486,755)</u>	<u>\$ (3,588,150)</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

FIRE FUND - 200

	2018 Actual	2019		2020	% Change
		Original Budget	First Revision	Original Budget	
Revenues					
Insurance Premium Tax	\$ 3,788,565	\$ 3,500,000	\$ 3,500,000	\$ 4,000,000	14.3%
Other Taxes	3,258,976	3,287,550	3,379,830	3,473,290	5.6%
Interest Earned	8,471	5,000	12,410	8,500	70.0%
Total Revenues	<u>7,056,012</u>	<u>6,792,550</u>	<u>6,892,240</u>	<u>7,481,790</u>	<u>10.1%</u>
Expenditures					
Public Safety	<u>6,495,665</u>	<u>6,655,910</u>	<u>6,648,140</u>	<u>7,093,055</u>	<u>6.6%</u>
Excess (Deficiency) of Revenues over Expenditures	560,347	136,640	244,100	388,735	184.5%
Other Financing Sources (Uses)					
Transfers In	200,000	200,000	200,000	200,000	0.0%
Transfers Out	<u>(125,000)</u>	<u>(125,000)</u>	<u>(125,000)</u>	<u>(125,000)</u>	<u>0.0%</u>
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>\$ 635,347</u>	<u>\$ 211,640</u>	<u>\$ 319,100</u>	<u>\$ 463,735</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

HOTEL/MOTEL FUND - 203

	2018 Actual	2019		2020	% Change
		Original Budget	First Revision	Original Budget	
Revenues					
Taxes	\$ 101,429	\$ 95,000	\$ 110,000	\$ 110,000	15.8%
Interest Earned	105	150	150	150	0.0%
Total Revenues	<u>101,534</u>	<u>95,150</u>	<u>110,150</u>	<u>110,150</u>	<u>15.8%</u>
Expenditures					
Economic Development	3,951	5,000	5,000	5,000	0.0%
Transfers Out	97,583	90,150	105,150	105,150	16.6%
Total Expenditures	<u>101,534</u>	<u>95,150</u>	<u>110,150</u>	<u>110,150</u>	<u>15.8%</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

E-911 FUND - 205

	2018 Actual	2019		2020	% Change
		Original Budget	First Revision	Original Budget	
Revenues					
Intergovernmental	\$ 2,133	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
Charges for Services	1,748,030	1,807,000	1,807,000	1,947,000	7.7%
Interest Earned	502	600	600	600	0.0%
Miscellaneous	140	-	-	-	N/A
Total Revenues	<u>1,750,805</u>	<u>1,809,600</u>	<u>1,809,600</u>	<u>1,949,600</u>	<u>7.7%</u>
Expenditures					
Salaries and Benefits	1,516,461	1,572,740	1,576,380	1,665,850	5.9%
Other Operating Costs	224,859	248,775	245,605	242,070	-2.7%
Equipment	3,148	-	925	-	N/A
Total Expenditures	<u>1,744,468</u>	<u>1,821,515</u>	<u>1,822,910</u>	<u>1,907,920</u>	<u>4.7%</u>
Net Change in Fund Balance	<u>\$ 6,337</u>	<u>\$ (11,915)</u>	<u>\$ (13,310)</u>	<u>\$ 41,680</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

800 MHz COMMUNICATIONS FUND - 206

	2018 Actual	2019		2020	% Change
		Original Budget	First Revision	Original Budget	
Revenues					
Intergovernmental	\$ 996	\$ -	\$ 1,000	\$ 1,000	N/A
Charges for Services	400,286	409,235	409,235	409,450	0.1%
Interest Earned	2,690	1,000	1,000	200	-80.0%
Total Revenues	<u>403,971</u>	<u>410,235</u>	<u>411,235</u>	<u>410,650</u>	<u>0.1%</u>
Expenditures					
Salaries and Benefits	71,453	74,280	74,280	78,070	5.1%
Other Operating Costs	163,443	514,890	734,890	585,330	13.7%
Equipment	9,477	-	-	-	N/A
Total Expenditures	<u>244,372</u>	<u>589,170</u>	<u>809,170</u>	<u>663,400</u>	<u>12.6%</u>
Excess (Deficiency) of Revenues over Expenditures	159,599	(178,935)	(397,935)	(252,750)	41.3%
Other Financing Sources (Uses)					
Transfers Out	(211,890)	(12,065)	(12,065)	(12,250)	1.5%
Total Other Financing Sources (Uses)	<u>(211,890)</u>	<u>(12,065)</u>	<u>(12,065)</u>	<u>(12,250)</u>	<u>1.5%</u>
Net Change in Fund Balance	<u>\$ (52,291)</u>	<u>\$ (191,000)</u>	<u>\$ (410,000)</u>	<u>\$ (265,000)</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

EMERGENCY MANAGEMENT FUND - 207

	2018 Actual	2019		2020	% Change
		Original Budget	First Revision	Original Budget	
Revenues					
Intergovernmental	\$ 28,895	\$ 28,895	\$ 28,895	\$ 28,895	0.0%
Grants	11,093	-	-	-	N/A
Interest Earned	58	60	60	60	0.0%
Total Revenues	<u>40,045</u>	<u>28,955</u>	<u>28,955</u>	<u>28,955</u>	<u>0.0%</u>
Expenditures					
Salaries and Benefits	107,137	105,310	105,310	115,080	9.3%
Other Operating Costs	47,134	54,225	54,225	56,740	4.6%
Payment to City of Rome Fire Fund	24,202	25,040	25,040	24,000	-4.2%
Total Expenditures	<u>178,473</u>	<u>184,575</u>	<u>184,575</u>	<u>195,820</u>	<u>6.1%</u>
(Deficiency) of Revenues over Expenditures	(138,428)	(155,620)	(155,620)	(166,865)	7.2%
Other Financing Sources (Uses)					
Transfers In	163,180	140,000	140,000	150,000	7.1%
Transfers Out	(17,250)	(17,250)	(17,250)	-	-100.0%
Total Other Financing Sources (Uses)	<u>145,930</u>	<u>122,750</u>	<u>122,750</u>	<u>150,000</u>	<u>22.2%</u>
Net Change in Fund Balance	<u>\$ 7,503</u>	<u>\$ (32,870)</u>	<u>\$ (32,870)</u>	<u>\$ (16,865)</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

LAW LIBRARY FUND - 210

	2018 Actual	2019		2020	% Change
		Original Budget	First Revision	Original Budget	
Revenues					
Charges for Services	\$ 34,837	\$ 30,000	\$ 30,000	\$ 33,000	10.0%
Interest Earned	3,589	2,000	5,000	5,000	150.0%
Total Revenues	<u>38,426</u>	<u>32,000</u>	<u>35,000</u>	<u>38,000</u>	<u>18.8%</u>
Expenditures					
Other Operating Costs	18,269	35,700	35,000	23,000	-35.6%
Total Expenditures	<u>18,269</u>	<u>35,700</u>	<u>35,000</u>	<u>23,000</u>	<u>-35.6%</u>
Net Change in Fund Balance	<u>\$ 20,156</u>	<u>\$ (3,700)</u>	<u>\$ -</u>	<u>\$ 15,000</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

SOLID WASTE FUND - 220

	2018 Actual	2019		2020	% Change
		Original Budget	First Revision	Original Budget	
Revenues					
Taxes	\$ 1,294,432	\$ 1,293,120	\$ 1,298,490	\$ 1,380,490	6.8%
Interest Earned	9,802	8,000	23,410	15,000	87.5%
Total Revenues	<u>1,304,234</u>	<u>1,301,120</u>	<u>1,321,900</u>	<u>1,395,490</u>	<u>7.3%</u>
Expenditures					
Salaries and Benefits	260,975	288,590	288,590	289,910	0.5%
Other Operating Costs	37,415	60,630	60,630	53,780	-11.3%
Remote Site Operations	271,795	292,000	292,000	300,000	2.7%
Tipping Fees	349,977	350,000	350,000	350,000	0.0%
Total Expenditures	<u>920,162</u>	<u>991,220</u>	<u>991,220</u>	<u>993,690</u>	<u>0.2%</u>
Other Financing Sources (Uses)					
Transfers Out	(400,000)	(450,000)	(450,000)	(521,185)	15.8%
Total Other Financing Sources (Uses)	<u>(400,000)</u>	<u>(450,000)</u>	<u>(450,000)</u>	<u>(521,185)</u>	<u>15.8%</u>
Net Change in Fund Balance	<u>\$ (15,927)</u>	<u>\$ (140,100)</u>	<u>\$ (119,320)</u>	<u>\$ (119,385)</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

STADIUM MAINTENANCE FUND - 222

	2018 Actual	2019		2020	% Change
		Original Budget	First Revision	Original Budget	
Revenues					
Interest Earned	\$ 895	\$ 800	\$ 600	\$ 600	-25.0%
Stadium	42,166	42,150	42,150	42,150	0.0%
Total Revenues	43,061	42,950	42,750	42,750	-0.5%
Expenditures					
Repairs and Maintenance	35,305	199,285	199,285	142,750	-28.4%
Total Expenditures	35,305	199,285	199,285	142,750	-28.4%
OTHER FINANCING SOURCES					
Transfers in	-	100,000	100,000	100,000	0.0%
Total Other Financing Sources (Uses)	-	100,000	100,000	100,000	0.0%
Net Change in Fund Balances	\$ 7,757	\$ (56,335)	\$ (56,535)	\$ -	

**FLOYD COUNTY
FY 2020 BUDGET**

PRISON INMATE BENEFITS FUND - 225

	2018 Actual	2019		2020	% Change
		Original Budget	First Revision	Original Budget	
Revenues					
Charges for Services	\$ 142,865	\$ 125,000	\$ 125,000	\$ 125,000	0.0%
Interest Earned	115	150	150	150	0.0%
Total Revenues	<u>142,980</u>	<u>125,150</u>	<u>125,150</u>	<u>125,150</u>	<u>0.0%</u>
Expenditures					
Inmate Supplies, Equipment, etc.	158,451	125,150	125,150	125,150	0.0%
Total Expenditures	<u>158,451</u>	<u>125,150</u>	<u>125,150</u>	<u>125,150</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ (15,470)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

JAIL INMATE BENEFITS FUND - 226

	2018 Actual	2019		2020	% Change
		Original Budget	First Revision	Original Budget	
Revenues					
Charges for Services	\$ 240,265	\$ 250,000	\$ 250,000	\$ 250,000	0.0%
Total Revenues	<u>240,265</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>0.0%</u>
Expenditures					
Inmate Supplies, Equipment, etc.	272,587	198,130	250,000	250,000	26.2%
Total Expenditures	<u>272,587</u>	<u>198,130</u>	<u>250,000</u>	<u>250,000</u>	<u>26.2%</u>
Other Financing Sources (Uses)					
Transfers Out	-	(51,870)	-	-	-100.0%
Total Other Financing Sources (Uses)	<u>-</u>	<u>(51,870)</u>	<u>-</u>	<u>-</u>	<u>-100.0%</u>
Net Change in Fund Balance	<u>\$ (32,322)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

WORK RELEASE INMATE BENEFITS FUND - 227

	2018 Actual	2019		2020	% Change
		Original Budget	First Revision	Original Budget	
Revenues					
Charges for Services	\$ 21,698	\$ 15,000	\$ 15,000	\$ 15,000	0.0%
Total Revenues	<u>21,698</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0.0%</u>
Expenditures					
Inmate Supplies, Equipment, etc.	12,346	15,000	15,000	15,000	0.0%
Total Expenditures	<u>12,346</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ 9,352</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

1996 SPLOST - 310

	Original Budget	Cumulative Revised Budget	2018 Actual	2019		2020 Original Budget
				Original Budget	First Revision	
Revenues						
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ -	\$ -	\$ -	\$ -
Interest Earned	494,000	2,444,310	12,894	12,000	18,000	18,000
Miscellaneous Income	-	73,900	-	-	-	-
Total Revenues	<u>33,552,378</u>	<u>39,158,870</u>	<u>12,894</u>	<u>12,000</u>	<u>18,000</u>	<u>18,000</u>
Expenditures						
Capital outlay:						
Jail Expansion	20,298,378	20,439,500	-	-	-	-
Fire Stations	2,000,000	3,280,340	-	770,000	776,000	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	<u>33,552,378</u>	<u>37,026,140</u>	<u>-</u>	<u>770,000</u>	<u>776,000</u>	<u>790,000</u>
Excess (Deficiency) of Revenues over Expenditures						
Before Other Financing Sources (Uses)	<u>-</u>	<u>2,132,730</u>	<u>12,894</u>	<u>(758,000)</u>	<u>(758,000)</u>	<u>(772,000)</u>
Other Financing Sources (Uses)						
Bond Proceeds	-	19,897,270	-	-	-	-
Transfer to Debt Service Fund	-	(22,030,000)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(2,132,730)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,894</u>	<u>\$ (758,000)</u>	<u>\$ (758,000)</u>	<u>\$ (772,000)</u>

**FLOYD COUNTY
FY 2020 BUDGET**

2003 SPLOST - 314

	<u>Original Budget</u>	<u>Cumulative Revised Budget</u>	<u>2018 Actual</u>	<u>2019</u>		<u>2020 Original Budget</u>
				<u>Original Budget</u>	<u>First Revision</u>	
Revenues						
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ -	\$ -	\$ -	\$ -
Interest Earned	<u>150,000</u>	<u>1,093,615</u>	<u>3,352</u>	<u>3,500</u>	<u>6,000</u>	<u>6,000</u>
Total Revenues	<u>27,050,000</u>	<u>31,744,615</u>	<u>3,352</u>	<u>3,500</u>	<u>6,000</u>	<u>6,000</u>
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	-	234,180	235,430	237,500
Chulio Road Right-of-Way	300,000	1,411,315	-	234,180	235,430	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	<u>2,000,000</u>	<u>2,670,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
General and Administrative	<u>27,194</u>	<u>19,115</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>26,427,194</u>	<u>28,507,480</u>	<u>-</u>	<u>468,360</u>	<u>470,860</u>	<u>475,000</u>
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	<u>(10,122,806)</u>	<u>(10,570,175)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(724,764)</u>	<u>(3,237,135)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (101,958)</u>	<u>\$ -</u>	<u>\$ 3,352</u>	<u>\$ (464,860)</u>	<u>\$ (464,860)</u>	<u>\$ (469,000)</u>

**FLOYD COUNTY
FY 2020 BUDGET**

2006 SPLOST - 316

	Original Projects Budget	Cumulative Revised Budget	2018 Actual	2019		2020 Original Budget
				Original Budget	First Revision	
Appropriation of Jail Surcharge Funds	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -
Revenues:						
Tax Collections	52,936,825	49,025,300	-	-	-	-
Interest Earned	1,000,000	1,790,935	-	-	-	-
Total Revenues	53,936,825	51,616,235	-	-	-	-
Expenditures:						
Roads & Streets Projects:						
US 411 Right-of-Way	3,300,000	2,258,500	-	-	-	-
Armuchee Connector Road	12,000,000	11,182,700	-	-	-	-
Huffaker Road Right-of-Way	1,250,000	1,049,015	-	-	-	-
Heritage Park Access & Levee Gate Upgrade	1,955,000	2,026,070	-	-	-	-
Turner McCall/North 5th Avenue Intersection	550,000	535,060	-	-	-	-
Rome High/Middle School Access Road	2,900,000	1,905,925	-	-	-	-
Shorter Avenue/Redmond Road Intersection	1,470,000	1,610,575	-	-	-	-
North Broad Street/Turner McCall Turn Lane	330,000	214,645	-	-	-	-
Turner McCall Etowah Bridge	2,000,000	-	-	-	-	-
South Broad St. Sidewalk & Corridor Improvements	2,000,000	2,128,350	-	-	-	-
Total Roads & Streets Projects	27,755,000	22,910,840	-	-	-	-
Fire & Safety Projects:						
Fire Station #2, #9, #10 Renovations	410,000	578,605	-	-	-	-
Fire Training Facilities	500,000	547,555	-	-	-	-
Cave Spring Fire Station & Equipment	1,200,000	1,017,960	-	-	-	-
Total Fire & Safety Projects	2,110,000	2,144,120	-	-	-	-
Facilities:						
Courthouse Parking Deck	1,540,000	586,530	-	-	-	-
Work Release Center	1,750,000	2,999,800	-	-	-	-
Cave Spring Senior/Community Center	850,000	850,000	-	-	-	-
South Rome Youth Center	2,000,000	2,125,800	-	-	-	-
Marine Armory Renovations	1,600,000	2,363,850	-	-	-	-
City Hall/Carnegie Building Renovations	1,500,000	1,131,220	-	-	-	-
Wastewater Treatment Plant Upgrade	5,200,000	4,991,755	-	-	-	-
River Education Building	834,825	917,605	-	-	-	-
Total Facilities	15,274,825	15,966,560	-	-	-	-
Recreation Projects:						
North Floyd Park Rec Center	3,000,000	2,919,045	-	-	-	-
Wolfe Park Improvements	200,000	259,380	-	-	-	-
Shannon Park Rec Center/Ball Fields	927,000	1,284,225	-	-	-	-
Practice Fields Renovations	850,000	750,785	-	-	-	-
Tennis Courts	600,000	811,705	-	-	-	-
North Rome Swim Center Renovations	530,000	512,620	-	-	-	-
Town Green	1,690,000	1,684,820	-	-	-	-
Total Recreation Projects	7,797,000	8,222,580	-	-	-	-
General & Administrative	50,000	29,300	-	-	-	-
Other Financing Sources (Uses)						
Bond Issue	19,800,000	20,000,000	-	-	-	-
Bond Costs	-	(280,300)	-	-	-	-
Transfer to Debt Service Fund	(22,063,000)	(22,062,535)	-	-	-	-
Total Other Financing Sources (Uses)	(2,263,000)	(2,342,835)	-	-	-	-
Total Expenditures	55,249,825	51,616,235	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	\$ (1,313,000)	\$ -	\$ -	\$ -	\$ -	\$ -

**FLOYD COUNTY
FY 2020 BUDGET**

2009 SPLOST - 317

	Original Projects Budget	Cumulative Revised Budget	2018 Actual	2019		2020 Original Budget
				Original Budget	First Revision	
Revenues:						
Tax Collections	\$ 44,298,380	\$ 44,298,380	-	\$ -	\$ -	\$ -
Intergovernmental	-	-	62,522	57,105	57,105	-
Interest Earned	200,000	200,000	8,300	3,375	3,375	-
Total Revenues	44,498,380	46,623,810	70,822	60,480	60,480	-
Expenditures:						
Communication System	26,696,250	25,070,855	-	-	-	-
Economic Development	5,983,500	10,242,615	715,263	279,325	279,325	-
Barron Stadium	3,369,000	3,992,880	-	-	-	-
Northwest Georgia Regional Commission	1,899,630	1,302,405	-	-	-	-
Renovations/Construction Fire & Emergency Management Operations Center	4,000,000	4,093,860	-	-	-	-
Cave Spring Water	350,000	350,000	-	-	-	-
Administrative Fees	-	17,150	-	-	-	-
	42,298,380	45,069,765	715,263	279,325	279,325	-
Other Financing Sources (Uses)						
Transfers Out	-	(1,000,000)	-	-	-	-
Bond Proceeds	20,000,000	20,000,000	-	-	-	-
Bond Costs	(200,000)	1,347,700	-	-	-	-
Debt Payments	(22,000,000)	(21,901,745)	-	-	-	-
Total Other Financing Sources (Uses)	(2,200,000)	(1,554,045)	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (644,441)	\$ (218,845)	\$ (218,845)	\$ -

**FLOYD COUNTY
FY 2020 BUDGET**

2013 SPLOST - 318

	Original Projects Budget	Cumulative Revised Budget	2018 Actual	2019		2020 Original Budget
				Original Budget	First Revision	
Revenues:						
Tax Collections						
Intergovernmental						
Floyd County	\$ 38,770,000	\$ 38,770,000	\$ 8,533,242	\$ 2,114,585	\$ 3,025,580	\$ -
City of Rome	23,617,000	23,617,000	5,196,883	1,287,810	1,837,935	-
City of Cave Spring	2,591,000	2,591,000	570,599	141,400	167,685	-
City of Rome-Solid Waste Commission	-	324,000	324,000	-	-	-
Interest Earned	-	-	185,915	50,000	151,590	100,000
Total Revenues	64,978,000	65,302,000	14,810,639	3,593,795	5,190,795	100,000
Expenditures:						
Floyd County						
Jail Improvements	1,900,000	1,904,500	-	-	-	-
County Building Improvements	1,700,000	1,700,000	2,250	20,405	88,235	-
County Case Management Software	500,000	500,000	-	499,940	499,940	499,940
Barron Road and Calhoun Road Improvements	130,000	141,800	-	-	-	-
County Public Safety Range/Special Ops	900,000	900,000	5,678	39,395	39,395	39,380
County Infrastructure Improvements	1,400,000	1,372,495	119,645	563,075	563,075	405,980
Animal Control Facility	5,700,000	5,700,000	4,726	40,935	47,945	-
Airport Runway Extension	5,761,000	5,761,000	483,752	4,820,280	4,820,280	4,796,475
Forum Upgrades	1,400,000	1,286,343	99,412	122,155	122,155	122,155
Jail Medical/Mental Health Facility Expansion	2,200,000	2,200,000	660,977	1,513,325	1,513,325	1,183,095
Everett Springs Water Line Extension	5,800,000	5,800,000	5,688,773	-	111,230	-
Recycling Center	1,379,000	1,388,940	1,193,773	-	-	-
County Public Works & Public Safety Equipment	1,400,000	1,400,000	413,599	240,210	335,790	-
Industrial Property	8,000,000	7,993,800	87,869	5,205,095	5,205,095	4,496,495
Playground Improvements	600,000	600,000	-	95,440	95,440	88,645
Transfer to General Fund	-	-	-	-	-	-
City of Rome						
Tennis Center	11,400,000	11,424,695	-	-	-	-
Chulio Hills Back Entrance	800,000	800,000	-	-	-	-
Trail Connectivity Expansion	1,800,000	1,800,000	-	-	-	-
Fire Tankers, Trucks & Facility Upgrade	750,000	750,000	-	-	-	-
City Police Training Facility Upgrade	396,000	397,500	-	-	-	-
Countywide Sewer Improvements	1,000,000	1,000,000	-	-	-	-
City Hall/Auditorium Modernization	1,700,000	2,102,320	-	-	-	-
City Street Milling and Paving	500,000	500,000	-	-	-	-
Unity Point/South Broad Bridge	1,800,000	1,325,585	-	-	-	-
Burnett Ferry Road Improvements	2,721,000	2,721,000	-	-	-	-
Jackson Hill/ Tourism Development	200,000	245,900	-	-	-	-
Downtown Visitor Information Center	50,000	50,000	-	-	-	-
Playground Improvements	500,000	500,000	-	-	-	-
City of Rome Contributions	-	-	-	-	-	-
Intergovernmental - City of Rome	-	-	5,192,332	1,287,810	1,837,935	-
City of Cave Spring						
Historic Fannin Hall Rehabilitation	2,591,000	2,591,000	487,133	362,465	362,465	-
Administrative Fees	-	8,905	1,086	5,000	5,000	5,000
Total Expenditures	64,978,000	64,865,783	14,441,006	14,815,530	15,647,305	11,637,165
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 436,217	\$ 369,633	\$ (11,221,735)	\$ (10,456,510)	\$ (11,537,165)

**FLOYD COUNTY
FY 2020 BUDGET**

2017 SPLOST - 319

	Original Projects Budget	2019		2020 Original Budget
		Original Budget	First Revision	
Revenues:				
Tax Collections				
Intergovernmental				
Floyd County	\$ (42,126,180)	\$ (6,887,010)	\$ (6,887,010)	\$ (10,239,810)
City of Rome	(20,474,500)	(3,530,680)	(3,530,680)	(5,249,520)
City of Cave Spring	(1,281,000)	(213,690)	(213,690)	(317,720)
Miscellaneous	-	-	-	-
Interest Earned	-	(50,000)	(50,000)	(50,000)
Total Revenues	(63,881,680)	(10,681,380)	(10,681,380)	(15,857,050)
Expenditures:				
Floyd County				
Ag Center	\$ 8,000,000	\$ -	\$ -	\$ -
E-911 Upgrade/Renovation	257,000	10,000	10,000	257,000
Prison System Security Upgrade	2,705,000	210,000	210,000	1,245,000
Historic Courthouse Renovation/Judicial Improvements	5,000,000	125,000	125,000	150,775
Paving, Infrastructure, & Bridges	4,500,000	-	-	61,000
Texas Valley Infrastructure Expansion	2,500,000	-	-	100,000
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	484,840	545,110	539,445
Public Works Facilities Building	2,450,000	100,000	100,000	100,000
Airport Corporate Hangar Construction	899,210	-	-	55,000
Stadium Improvements	2,000,000	500,000	500,000	1,886,175
Public Safety Technology Upgrades	415,170	96,000	96,000	194,660
Recreation	1,046,600	75,000	75,000	75,000
Real Estate & Infrastructure for Economic Development	3,110,000	-	-	-
Silver Creek Trail Extension	295,000	-	-	100,000
Special Operations Equipment	248,200	-	18,000	-
Administrative Fees	100,000	5,000	5,000	5,000
Intergovernmental- City of Rome	20,474,500	3,530,680	3,530,680	5,249,520
Intergovernmental- City of Cave Spring	1,281,000	213,690	213,690	317,720
Total Expenditures	63,881,680	10,550,210	10,628,480	15,536,295
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 131,170	\$ 52,900	\$ 320,755

FLOYD COUNTY
FY 2020 BUDGET

CAPITAL FUND - 330

	2018 Actual	2019		2020
		Original Budget	First Revision	Original Budget
Appropriation of Jail Surcharge Funds	\$ 47,994	\$ 326,700	\$ 376,170	\$ 308,300
Appropriation of Fund Balance	214,338	294,585	295,335	270,800
Revenues:				
Interest Earned	73,300	-	-	-
Transfer from 800 MHz Communications	200,000	-	-	-
Transfer from Recycling Fund	-	-	-	50,000
Transfer from Debt Service	-	-	-	110,150
Transfer from Airport Fund	22,672	364,030	-	-
Transfer from Solid Waste	-	50,000	50,000	-
Sheriff - Chattooga County Funds	-	-	-	59,260
Transfer from General Fund	1,362,145	401,760	1,056,130	983,500
Total Revenues and Appropriation of Jail Surcharge Funds	\$ 1,706,111	\$ 1,142,490	\$ 1,482,300	\$ 1,511,210
Expenditures:				
Sheriff				
4- Police package cars	J.S. \$ -	\$ -	\$ -	\$ 132,000
4 - Upfittings for cars	J.S. -	-	-	16,000
1 - 250 gallon boiler for laundry	-	-	-	59,260
1 - Unimac washer	J.S. -	-	-	38,700
1 - Unimac dryer	J.S. -	-	-	12,600
Fire alert notification system	-	-	-	100,000
Body Scanner (carryover from 2018)	J.S. -	-	139,000	-
Auger Monster System	106,800	-	50,000	-
Replace vehicle #29 (1996 Ford 15 passenger van), including upfitting	J.S. -	33,940	33,940	-
Replace vehicle #25 (2012 Dodge Charger), including upfitting	J.S. -	33,940	33,940	-
Replace vehicle #37 (2007 Dodge Charger), including upfitting	J.S. -	33,940	33,940	-
Replace vehicle #38 (2010 Dodge Charger), including upfitting	J.S. -	33,940	33,940	-
Replace vehicle #09 (2007 Dodge Charger), including upfitting	J.S. -	33,940	33,940	-
	106,800	169,700	358,700	358,560
County Police				
EOD K-9 Grant #48 Revenue	-	-	-	(46,000)
EOD K-9 Grant #48	-	-	-	46,000
	-	-	-	-
EOD Bomb Grant #51 Revenue	-	-	-	(55,000)
EOD Bomb Grant #51	-	-	-	55,000
	-	-	-	-
CBRNE Grant #52 Revenue	-	-	-	(12,000)
CBRNE Grant #52	-	-	-	12,000
	-	-	-	-
2019 JAG Revenue	-	-	(3,800)	-
2019 JAG	-	-	3,800	-
	-	-	-	-
GEMA BWS #SHO18-075 K-9 Grant Revenue	-	(3,000)	(3,000)	-
GEMA BWS #SHO18-075 K-9 Grant	-	3,000	3,000	-
	-	-	-	-
GEMA BWS #SHO18-019 SWAT Grant Revenue	-	(3,860)	(3,860)	-
GEMA BWS #SHO18-019 SWAT Grant	-	3,860	3,860	-
	-	-	-	-
GEMA BWS #SHO18-062 Bomb Squad Grant Revenue	-	(48,810)	(48,810)	-
GEMA BWS #SHO18-062 Bomb Squad Grant	-	48,810	48,810	-
	-	-	-	-
GEMA BWS SHO17-001 Revenue	(22,932)	-	-	-
GEMA BWS SHO17-001	22,932	-	-	-
	-	-	-	-
GEMA BWS SHO17-055 Revenue	(1,710)	-	-	-
GEMA BWS SHO17-055	1,710	-	-	-
	-	-	-	-

**FLOYD COUNTY
FY 2020 BUDGET**

CAPITAL FUND - 330

		2019		2020	
		2018 Actual	Original Budget	First Revision	Original Budget
County Police (cont'd)					
2017 JAG Revenue	\$	(6,730)	\$ -	\$ -	\$ -
2017 JAG		6,730	-	-	-
		-	-	-	-
GEMA BWS SHO16-018 Revenue		(3,188)	-	-	-
GEMA BWS SHO16-018		3,188	-	-	-
		-	-	-	-
GEMA BWS SHO16-052 Revenue		(2,212)	-	-	-
GEMA BWS SHO16-052		2,865	-	-	-
		653	-	-	-
Prison					
Replace detail truck #106	J.S.	-	-	-	45,000
Replace detail van #299	J.S.	-	-	-	39,000
Kitchen gas range	J.S.	-	-	-	25,000
Dishwasher	J.S.	-	40,000	40,000	-
Replace detail truck #304	J.S.	-	39,000	39,000	-
Replace detail van #299	J.S.	-	39,000	39,000	-
Replace detail van #16	J.S.	-	39,000	39,000	-
Freezer	J.S.	-	-	11,570	-
Replace dorm water heater	J.S.	15,720	-	-	-
		15,720	157,000	168,570	109,000
Coroner					
Generator		-	-	15,000	10,000
Morgue		21,936	-	-	-
		21,936	-	15,000	10,000
Facilities Management					
Update front conference room - Library matching funds		-	-	25,000	25,000
Security improvements for several County buildings		-	-	-	70,000
Roof repair at Administration building		-	-	-	45,000
Work order system		-	-	-	25,000
Judicial building repairs		-	-	-	50,000
HVAC upgrade for Information Technology		-	-	15,000	-
Engineering for Admin building HVAC		-	-	25,000	-
Replace boiler - Library matching funds (carryover from 2018)		-	25,000	25,000	-
ADA Compliance - Judicial building		7,111	25,000	25,000	-
Carpet Judicial Building & Law Enforcement Center (2017 carryover)		29,330	-	-	-
Replace flooring in downtown buildings		-	25,000	25,000	-
Floor Buffer		596	-	-	-
LEC Furniture/Television		19,851	-	-	-
Courthouse security system		33,160	-	-	-
Bucket truck (used)		67,900	-	-	-
		157,947	75,000	140,000	215,000
Public Works					
Bells Ferry bridge replacement (Board action 10/23/18)		-	25,000	25,000	-
		-	25,000	25,000	-
Paving					
2020 Revenue		-	-	-	(1,219,760)
2020 LMIG Paving		-	-	-	1,219,760
2019 Revenue		-	(1,172,595)	(1,172,595)	-
2019 LMIG Paving		-	1,172,595	1,172,595	60,000
2019 Revenue - Off System Safety		-	-	(51,500)	-
2019 LMIG Paving - Off System Safety		-	-	51,500	-
Excess LMIG Road Improvements		-	-	50,000	102,800
2018 Revenue		(1,092,062)	-	-	-
2018 LMIG Paving		1,002,688	89,370	44,355	-
2017 LMIG - Off System Safety		30,846	-	-	-
2016 LMIG Paving		133,715	150,215	145,230	-
Road Preparation and Paving		55,447	75,000	75,000	75,000
		130,634	314,585	314,585	237,800
Drainage					
Drainage Materials		1,104	10,000	10,000	10,000
Engineering					
Replace Total Station		-	-	-	10,000
Replace Vehicle #508 (2001 Dodge Ram Pickup Truck)		25,643	-	-	-
		25,643	-	-	10,000

**FLOYD COUNTY
FY 2020 BUDGET**

CAPITAL FUND - 330

	2018 Actual	2019		2020
		Original Budget	First Revision	Original Budget
Cooperative Extension				
Cooperative Extension Matching Funds	\$ (10,000)	\$ -	\$ -	\$ -
2018 Ford Transit Passenger Wagon XLT	34,155	-	-	-
	24,155	-	-	-
Superior Court				
Mobile evidence presentation system	-	13,000	13,000	-
	-	13,000	13,000	-
County Clerk				
New website (Year 1 of 4 year contract)	-	-	-	10,000
	-	-	-	10,000
Information Technology				
Replace VMWare servers	-	-	-	90,000
Endpoint security	-	-	-	25,000
Network security	-	-	-	30,000
Microsoft Exchange software - Year 1 of 2nd 3-year contract	-	28,000	28,000	-
	-	28,000	28,000	145,000
Computer Lease	120,319	150,000	150,000	150,000
	120,319	150,000	150,000	150,000
Microsoft Exchange Software - Year 2 & 3	23,477	-	-	-
WiFi upgrade for Law Enforcement Center	13,863	-	-	-
Migrate Fortis to Docuware (2018 carryover)	-	30,000	30,000	-
	37,340	30,000	30,000	-
CJIS				
Jury management software	-	-	-	26,000
Data exchange or conversion for Ecourts or Jury	-	10,000	10,000	20,000
	-	10,000	10,000	46,000
800 MHz Communications				
5-Year Software Upgrade and Equipment Refresh	631,156	-	-	-
	631,156	-	-	-
Solid Waste				
Upgrade Shannon remote site	-	50,000	50,000	-
	-	50,000	50,000	-
Work Release Center				
Replace boiler - Work Release Center	J.S. 2,690	-	-	-
Replace vehicle #89 (2013 Ford Explorer)	J.S. 29,584	-	-	-
	32,274	-	-	-
Airport				
Runway 1/19 Obstruction Removal - 90/5/5				
Federal Revenue	-	-	-	(954,000)
State Revenue	-	-	-	(53,000)
Project cost	-	-	-	1,060,000
	-	-	-	53,000
Runway 7/25 - Obstruction Removal Analysis				
Analysis	-	-	-	30,000
	-	-	-	30,000
Runway 7/25 - Install Edge Lighting including PAPIs & REILS				
Design	-	-	-	41,000
	-	-	-	41,000
Runway 7/25 Overlay - 75/25				
Federal Revenue	-	-	-	-
State Revenue	-	-	-	-
Design	25,905	-	-	-
	25,905	-	-	-
Runway 7/25 Overlay - 75/25				
Federal Revenue	-	-	-	-
State Revenue	-	(943,115)	(943,115)	-
Construction	-	1,192,145	1,192,145	-
	-	249,030	249,030	-
Runway 1/19 Overlay, Remarking, Grooving - 90/5/5				
Federal Revenue	-	-	-	-
State Revenue	-	-	-	-
Project cost	78,310	-	-	-
	78,310	-	-	-

**FLOYD COUNTY
FY 2020 BUDGET**

CAPITAL FUND - 330

	2018 Actual	2019		2020
		Original Budget	First Revision	Original Budget
Airport (cont'd)				
Land Acquisition (Phase I Easement Acquisition) - 90/5/5				
Federal Revenue	\$ (1,255)	\$ -	\$ -	\$ -
State Revenue	(166)	-	-	-
Project Cost	-	-	-	-
	<u>(1,421)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Land Acquisition (Phase II Offers & Closings) - 90/5/5				
Federal Revenue	(1,733)	-	-	-
State Revenue	-	-	-	-
Project Cost	<u>1,320</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(413)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Land Acquisition (Phase III Clearing of Obstructions) - 90/5/5				
Federal Revenue	-	-	(108,000)	-
State Revenue	-	-	(6,000)	-
Project Cost	<u>-</u>	<u>-</u>	<u>120,000</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>-</u>
T-Hangar roof replacement	-	-	-	50,000
Mark 20A Glideslope & Installation	22,672	-	-	-
Tractor with batwing mower	-	100,000	100,000	-
Fuel farm replacement	-	15,000	15,000	-
Paving	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>25,000</u>
	<u>22,672</u>	<u>115,000</u>	<u>165,000</u>	<u>75,000</u>
Recycling				
Rear load compactor	-	-	-	50,000
Scrap Tire Grant 18ST057001 Revenue	(4,803)	-	-	-
Scrap Tire Grant 18ST057001	<u>4,803</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Recreation				
General Capital	91,826	40,760	44,000	121,500
	<u>91,826</u>	<u>40,760</u>	<u>44,000</u>	<u>121,500</u>
Redmond Trail Enhancement Project				
Project Cost	3,488	-	750	-
	<u>3,488</u>	<u>-</u>	<u>750</u>	<u>-</u>
Lock & Dam Restoration				
	<u>43,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current Year Lease Purchase Payments	<u>-</u>	<u>-</u>	<u>-</u>	<u>110,150</u>
Total Expenditures	<u>\$ 1,569,547</u>	<u>\$ 1,437,075</u>	<u>\$ 1,777,635</u>	<u>\$ 1,782,010</u>

**FLOYD COUNTY
FY 2020 BUDGET**

WATER CAPITAL FUND

	2018 Actual	2019		2020
		Original Budget	First Revision	Original Budget
Revenues:				
R & E Funds	\$ 679,341	\$ 2,120,000	\$ 2,321,450	\$ 2,479,750
GEFA Loan (New)	531,707	-	-	-
Operating Funds	65,308	659,000	675,520	365,000
Total Revenues	\$ 1,276,357	\$ 2,779,000	\$ 2,996,970	\$ 2,844,750
Expenditures:				
2018 Projects - Distribution				
Everett Springs Road	793,203	-	-	-
Water main replacement	48,502	-	-	-
Water tank maintenance	256,856	-	-	-
Water pumps and pump houses	63,778	-	-	-
Highway 140 widening	4,365	-	-	-
Ramblewood pump stations	24,223	-	-	-
2018 Projects - Treatment				
Intake wall	20,122	-	-	-
	1,211,049	-	-	-
2019 Projects - Distribution				
Big Texas Valley Road	-	750,000	750,000	-
Water main replacement	-	500,000	500,000	-
Water tank maintenance	-	300,000	300,000	-
Water pumps and pump houses	-	100,000	100,000	-
Intake wall	-	-	201,450	-
Large meter testing	-	50,000	50,000	-
Bells Ferry pump house upgrade	-	270,000	270,000	-
Everett Springs Road paving	-	150,000	150,000	-
	-	2,120,000	2,321,450	-
2020 Projects - Administration				
Hydraulic modeling system				100,000
2020 Projects - Distribution				
Big Texas Valley Road	-	-	-	750,000
Water main replacement	-	-	-	500,000
Water tank maintenance	-	-	-	300,000
Water pumps and pump houses	-	-	-	100,000
Large meter testing	-	-	-	50,000
Highway 53 pump station	-	-	-	107,750
2020 Projects - Treatment				
Pump house upgrade	-	-	-	320,000
Renovation to Old Mill Spring	-	-	-	225,000
Electrical upgrades to Old Mill Spring	-	-	-	27,000
	-	-	-	2,479,750
2018 Equipment - Administration				
Map Link	-	-	-	-
Fiber installation	-	-	-	-
Munis electronic requisition module	1,920	-	-	-
2018 Equipment - Distribution				
Replace vehicle #346WD (2013 Ford F150 XL 1/2 ton)	22,137	-	-	-
Replace vehicle #343WD (2010 Chevy Colorado 4X4 1/2 ton)	26,722	-	-	-
2018 Equipment - Treatment				
Scada monitoring system	14,529	-	-	-
	65,308	-	-	-

**FLOYD COUNTY
FY 2020 BUDGET**

WATER CAPITAL FUND

	2018 Actual	2019		2020
		Original Budget	First Revision	Original Budget
2019 Equipment - Administration				
Replace office entry doors	\$ -	\$ 12,000	\$ 12,000	\$ -
Map link	-	16,500	16,500	-
Networking control panel	-	12,000	12,000	-
Fiber installation	-	87,500	87,500	-
2019 Equipment - Distribution				
Replace equipment #22WD (2010 Komatsu backhoe)	-	106,000	98,255	-
Replace vehicle #342WD (2010 Chevrolet Colorado 4 X 4, 1/2 ton)	-	30,000	33,445	-
Replace vehicle #344WD (2011 Ford F-150 XL 4 X 4, 1/2 ton)	-	30,000	33,415	-
New 2019 Nissan Frontier	-	30,000	28,730	-
Replace vehicle #349 (2013 Toyota Tacoma)	-	25,000	22,000	-
New 2019 Nissan Frontier	-	-	21,675	-
Hydraulic modeling system	-	200,000	200,000	-
2019 Equipment - Treatment				
Scada monitor and control system	-	110,000	110,000	-
	-	659,000	675,520	-
2020 Equipment - Distribution				
New F250 4X4 extended cab, 3/4 ton, 4 door	-	-	-	60,000
Replace vehicle #347WD (2013 Ford F150 4X4, 1/2 ton)	-	-	-	30,000
Replace vehicle #350WD (2014 Ford F250 4X4, 3/4 ton, 4 door)	-	-	-	60,000
Ford F550, 4 door, 4X4, crew cab	-	-	-	75,000
Ford F550, 4 door, 4X4, crew cab	-	-	-	75,000
Mini excavator, E45, open cab, rubber tracks with trailer	-	-	-	65,000
	-	-	-	365,000
Total Expenditures	\$ 1,276,357	\$ 2,779,000	\$ 2,996,970	\$ 2,844,750

**FLOYD COUNTY
FY 2020 BUDGET**

RECREATION CAPITAL - 532

	2018 Actual	2019		2020
		Original Budget	First Revision	Original Budget
Revenues				
Interest Earned	\$ 371	\$ -	\$ -	\$ -
County Capital Improvements	91,826	40,760	44,000	-
Floyd Medical Center	-	11,240	11,240	-
County Capital Improvements - Recreation Capital Reserve	13,378	-	-	121,500
Total Revenues	<u>105,574</u>	<u>52,000</u>	<u>55,240</u>	<u>121,500</u>
Expenditures				
County Projects				
County Capital	105,204	52,000	55,240	121,500
Total County Projects	105,204	52,000	55,240	121,500
Total Expenditures	<u>105,204</u>	<u>52,000</u>	<u>55,240</u>	<u>121,500</u>
Net Change in Fund Balance	<u>\$ 370</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FLOYD COUNTY
FY 2020 BUDGET**

DEBT SERVICE FUND - 400

	2018 Actual	2019		2020
		Original Budget	First Revision	Original Budget
Revenues:				
Transfer from General Fund:				
Lease Purchases	\$ -	\$ 45,650	\$ 45,650	\$ 155,900
Avionics	168,768	133,270	133,270	-
Parking Deck	262,590	264,065	264,065	264,515
Economic Development Property	-	377,695	377,695	639,390
Intergovernmental:				
City of Rome Forum Parking Deck	262,993	264,065	264,065	264,515
GNTC	74,000	74,000	74,000	74,000
Development Authority of Floyd County	-	-	-	34,130
Rome/Floyd Development Authority	-	-	-	34,130
Federal 8030CP Payments	-	-	-	62,520
Interest Income	269	-	-	-
Total Revenues and Transfers From Other Funds	\$ 768,620	\$ 1,158,745	\$ 1,158,745	\$ 1,529,100
Expenditures:				
Avionics Project:				
Series A Bond (GNTC) - Principal	\$ 26,868	\$ 26,815	\$ 26,815	\$ 28,330
Series A Bond (GNTC) - Interest	44,057	46,930	46,930	45,425
	70,925	73,745	73,745	73,755
Series B Bond (County) - Principal	125,658	130,535	130,535	-
Series B Bond (County) - Interest	7,647	2,735	2,735	-
	133,305	133,270	133,270	-
Forum Parking Deck Project:				
County's Portion - Principal	155,000	162,500	162,500	170,000
County's Portion - Interest	107,590	100,765	100,765	94,115
Administrative Fees	403	800	800	400
	262,993	264,065	264,065	264,515
City's Portion - Principal	155,000	162,500	162,500	170,000
City's Portion - Interest	107,590	100,765	100,765	94,115
Administrative Fees	403	800	800	400
	262,993	264,065	264,065	264,515
Economic Development Property:				
Principal	-	305,675	305,675	600,000
Interest	-	72,020	72,020	170,170
	-	377,695	377,695	770,170
GMA Lease Purchases				
Swap Payments	38,826	44,000	44,000	154,650
	38,826	44,000	44,000	154,650
All Other	276	1,650	1,650	1,250
Transfer to Capital Projects Fund	-	-	-	-
Total Expenditures	\$ 769,319	\$ 1,158,490	\$ 1,158,490	\$ 1,528,855

**FLOYD COUNTY
FY 2020 BUDGET**

WATER FUND - 500

	2018 Actual	2019		2020	% Change
		Original Budget	First Revision	Original Budget	
Operating Revenues					
Charges for Services	\$ 7,247,568	\$ 7,133,250	\$ 7,133,250	\$ 7,236,000	1.4%
Rental Fees	10,950	10,950	10,950	10,950	0.0%
Miscellaneous	60,959	40,000	40,000	40,000	0.0%
Total Operating Revenues	<u>7,319,477</u>	<u>7,184,200</u>	<u>7,184,200</u>	<u>7,286,950</u>	<u>1.4%</u>
Operating Expenses					
Water Administration					
Salaries and Benefits	495,507	598,470	598,590	666,690	11.4%
Supplies and Other Expenses	359,746	321,945	327,825	334,595	3.9%
Equipment	21,600	4,500	4,500	4,500	0.0%
Depreciation	7,838	10,590	10,590	17,340	63.7%
	<u>884,691</u>	<u>935,505</u>	<u>941,505</u>	<u>1,023,125</u>	<u>9.4%</u>
Water Distribution					
Salaries and Benefits	716,321	782,880	782,880	832,890	6.4%
Supplies and Other Expenses	333,231	512,995	512,115	510,990	-0.4%
Equipment	9,674	40,500	41,380	37,000	-8.6%
Purchased Water	849,377	900,000	900,000	965,000	7.2%
Water Meters	317,120	300,000	300,000	350,000	16.7%
Utilities	284,090	295,000	295,000	300,000	1.7%
Depreciation	1,250,548	1,439,165	1,439,165	1,547,900	7.6%
	<u>3,760,360</u>	<u>4,270,540</u>	<u>4,270,540</u>	<u>4,543,780</u>	<u>6.4%</u>
Water Treatment Plant					
Salaries and Benefits	335,783	371,290	371,290	423,085	14.0%
Supplies and Other Expenses	142,105	161,505	161,505	187,445	16.1%
Equipment	6,288	37,450	37,450	66,365	77.2%
Utilities	60,767	70,000	70,000	65,000	-7.1%
Depreciation	58,543	60,200	60,200	80,245	33.3%
	<u>603,486</u>	<u>700,445</u>	<u>700,445</u>	<u>822,140</u>	<u>17.4%</u>
Total Operating Expenses	<u>5,248,536</u>	<u>5,906,490</u>	<u>5,912,490</u>	<u>6,389,045</u>	<u>8.2%</u>
Operating Income (Loss)	2,070,941	1,277,710	1,271,710	897,905	-29.7%
Non-Operating Income (Loss)					
Interest and Fiscal Charges	(294,028)	(275,595)	(275,595)	(172,755)	-37.3%
Amortization of Bond Costs	(3,460)	(3,460)	(3,460)	87,270	-2622.3%
Intergovernmental	95,642	96,000	96,000	-	-100.0%
Interest Earned	171,430	120,000	120,000	175,000	45.8%
Transfer to General Fund	(338,790)	(337,850)	(337,850)	(340,140)	0.7%
Transfer to Workers' Comp. Fund	-	-	-	(8,100)	N/A
Total Non-Operating Income (Loss)	<u>(369,205)</u>	<u>(400,905)</u>	<u>(400,905)</u>	<u>(258,725)</u>	<u>-35.5%</u>
Income (Loss) Before Capital Contributions	<u>1,701,736</u>	<u>876,805</u>	<u>870,805</u>	<u>639,180</u>	<u>-27.1%</u>
Change in Net Assets	<u>\$ 1,701,736</u>	<u>\$ 876,805</u>	<u>\$ 870,805</u>	<u>\$ 639,180</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

AIRPORT FUND - 505

	2018 Actual	2019		2020	% Change
		Original Budget	First Revision	Original Budget	
Operating Revenues					
Charges for Services	\$ 4,675	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
Fuel Sales	806,485	863,000	863,000	883,000	2.3%
Rental Fees	261,743	277,600	277,600	280,450	1.0%
Miscellaneous	46,641	24,000	24,000	35,000	45.8%
Total Operating Revenues	<u>1,119,545</u>	<u>1,169,600</u>	<u>1,169,600</u>	<u>1,203,450</u>	<u>2.9%</u>
Operating Expenses					
Salaries and Benefits	229,174	285,090	285,280	299,460	5.0%
Supplies and Other Expenses	158,403	206,840	213,170	296,380	43.3%
Utilities	59,672	67,500	67,500	65,000	-3.7%
Equipment/Air Show	45,026	50,000	800	68,000	36.0%
Depreciation	530,821	635,275	635,275	588,350	-7.4%
Cost of Goods Sold	587,440	595,500	595,500	595,500	0.0%
Total Operating Expenses	<u>1,610,536</u>	<u>1,840,205</u>	<u>1,797,525</u>	<u>1,912,690</u>	<u>3.9%</u>
Operating Income (Loss)	(490,991)	(670,605)	(627,925)	(709,240)	5.8%
Non-Operating Income (Loss)					
Capital contributions	138,647	-	-	-	N/A
Interest Earned	313	500	500	500	0.0%
Transfers Out	(95,862)	(436,130)	(72,100)	(70,950)	-83.7%
Total Non-Operating Income (Loss)	<u>43,098</u>	<u>(435,630)</u>	<u>(71,600)</u>	<u>(70,450)</u>	<u>-83.8%</u>
Income (Loss) Before Capital Contributions	<u>(447,893)</u>	<u>(1,106,235)</u>	<u>(699,525)</u>	<u>(779,690)</u>	<u>-29.5%</u>
Change in Net Assets	<u>\$ (447,893)</u>	<u>\$ (1,106,235)</u>	<u>\$ (699,525)</u>	<u>\$ (779,690)</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

FORUM FUND - 510

	2018 Actual	2019		2020	% Change
		Original Budget	First Revision	Original Budget	
Revenues					
Intergovernmental	\$ 71,964	\$ 72,800	\$ 72,800	\$ 55,000	-24.5%
Charges for Services	-	271,000	271,000	-	-100.0%
Rental Fees	-	125,000	125,000	-	-100.0%
Interest Earned	53	350	350	25	-92.9%
Miscellaneous	85,545	60,500	60,500	-	-100.0%
Total Revenues	<u>157,562</u>	<u>529,650</u>	<u>529,650</u>	<u>55,025</u>	<u>-89.6%</u>
Expenses					
Salaries and Benefits	4,859	209,920	209,920	-	-100.0%
Supplies and Other Expenses	356,194	633,570	630,570	287,400	-54.6%
Equipment/Renovations	16,065	-	3,000	-	N/A
Depreciation	342,475	360,810	360,810	360,800	0.0%
Utilities	190,071	200,000	200,000	200,000	0.0%
Total Expenses	<u>909,664</u>	<u>1,404,300</u>	<u>1,404,300</u>	<u>848,200</u>	<u>-39.6%</u>
(Deficiency) of Revenues over Expenses	(752,102)	(874,650)	(874,650)	(793,175)	-9.3%
Other Financing Sources (Uses)					
Transfers In	565,944	275,000	275,000	582,375	111.8%
Transfers Out	(149,543)	(60,000)	(60,000)	(150,000)	150.0%
Total Other Financing Sources (Uses)	<u>416,401</u>	<u>215,000</u>	<u>215,000</u>	<u>432,375</u>	<u>101.1%</u>
Income (Loss) Before Capital Contributions	<u>(335,701)</u>	<u>(659,650)</u>	<u>(659,650)</u>	<u>(360,800)</u>	<u>-45.3%</u>
Capital contributions	161,599	-	-	-	N/A
Change in Net Assets	<u>\$ (174,101)</u>	<u>\$ (659,650)</u>	<u>\$ (659,650)</u>	<u>\$ (360,800)</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

RECYCLING FUND - 515

	2018 Actual	2019		2020	% Change
		Original Budget	First Revision	Original Budget	
Revenues					
Intergovernmental					
Solid Waste Commission	\$ 396,209	\$ 160,000	\$ 160,000	\$ 120,000	-25.0%
City of Rome	-	-	-	121,035	N/A
Landfill-Recycle	-	-	-	121,035	N/A
Interest Earned	39	300	100	20	-93.3%
Charges for Services	167,239	200,000	160,000	100,000	-50.0%
Miscellaneous	348	-	-	-	N/A
Total Revenues	<u>563,835</u>	<u>360,300</u>	<u>320,100</u>	<u>462,090</u>	<u>28.3%</u>
Expenses:					
Salaries and Benefits	290,189	284,620	284,675	282,140	-0.9%
Supplies and Other Expenses	146,440	160,755	162,605	147,705	-8.1%
Equipment	11,074	8,300	8,300	2,000	-75.9%
Depreciation	88,453	157,165	157,165	150,690	-4.1%
Utilities	55,302	25,000	50,000	45,000	80.0%
Total Expenses	<u>591,458</u>	<u>635,840</u>	<u>662,745</u>	<u>627,535</u>	<u>-1.3%</u>
Debt Service-Interest:					
Interest Expense-Capital Lease	(13,050)	(11,850)	(11,850)	(11,330)	-4.4%
Total Debt Service-Interest	<u>(13,050)</u>	<u>(11,850)</u>	<u>(11,850)</u>	<u>(11,330)</u>	<u>-4.4%</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	121,035	N/A
Transfers Out	(47,780)	(42,330)	(42,330)	(94,950)	124.3%
Total Other Financing Sources (Uses)	<u>(47,780)</u>	<u>(42,330)</u>	<u>(42,330)</u>	<u>26,085</u>	<u>-161.6%</u>
Income (Loss) Before Capital Contributions	<u>(88,453)</u>	<u>(329,720)</u>	<u>(396,825)</u>	<u>(150,690)</u>	<u>-54.3%</u>
Capital contributions	1,672,856	-	-	-	N/A
Change in Net Assets	<u>\$ 1,584,403</u>	<u>\$ (329,720)</u>	<u>\$ (396,825)</u>	<u>\$ (150,690)</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

ANIMAL CONTROL FUND - 520

	2018 Actual	2019		2020	% Change
		Original Budget	First Revision	Original Budget	
Revenues					
Intergovernmental					
Charges for Services	\$ 29,135	\$ 26,000	\$ 26,000	\$ 26,000	0.0%
Fines	-	1,500	1,500	-	-100.0%
Interest Earned	187	200	450	200	0.0%
Grants	-	-	10,000	-	N/A
Donations	4,068	-	10,500	-	N/A
Miscellaneous	695	850	1,100	850	0.0%
Total Revenues	<u>34,084</u>	<u>28,550</u>	<u>49,550</u>	<u>27,050</u>	<u>-5.3%</u>
Expenditures					
Salaries and Benefits	402,526	482,040	482,230	597,120	23.9%
Other Operating Costs	167,911	256,230	262,040	294,880	15.1%
Total Expenditures	<u>570,437</u>	<u>738,270</u>	<u>744,270</u>	<u>892,000</u>	<u>20.8%</u>
(Deficiency) of Revenues over Expenditures	(536,353)	(709,720)	(694,720)	(864,950)	21.9%
Other Financing Sources (Uses)					
Transfers In	690,710	559,720	559,720	782,000	39.7%
Transfers Out	-	-	-	(24,000)	
Total Other Financing Sources (Uses)	<u>690,710</u>	<u>559,720</u>	<u>559,720</u>	<u>758,000</u>	<u>35.4%</u>
Net Change in Fund Balance	<u>\$ 154,357</u>	<u>\$ (150,000)</u>	<u>\$ (135,000)</u>	<u>\$ (106,950)</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

ROME FLOYD PARKS AND RECREATION - 530

	2018 Actual	2019		2020 Original Budget	% Change
		Original Budget	First Revision		
Revenues					
Miscellaneous Revenues	\$ 11,796	\$ 10,000	\$ 10,000	\$ 12,000	20.0%
Contingency	-	30,000	30,000	30,000	0.0%
Administration	-	-	1,250	3,000	N/A
Swimming Pool	51,059	48,200	48,200	51,200	6.2%
Other Programs	92,012	88,000	88,000	81,100	-7.8%
Gymnastics	293,832	303,400	312,400	331,205	9.2%
Special Populations Services	53,950	52,000	53,500	55,965	7.6%
Concessions	133,484	140,000	140,000	123,000	-12.1%
Coosa River Trading Post	87,264	82,100	82,100	82,100	0.0%
Etowah Park Golf Practice	4,000	6,000	6,000	7,200	20.0%
Youth Athletics	223,498	230,000	230,000	203,230	-11.6%
Scoreboards	-	3,000	3,000	20,000	566.7%
Recreation Centers	160,255	148,200	148,200	117,700	-20.6%
Parks & Recreation Services	92,209	85,000	85,495	72,500	-14.7%
Total Revenues	<u>1,203,359</u>	<u>1,225,900</u>	<u>1,238,145</u>	<u>1,190,200</u>	<u>-2.9%</u>
Expenditures					
Administrative Operations	785,700	904,355	910,855	974,015	7.7%
Contingency	-	30,000	30,000	30,000	0.0%
Swimming Pool	41,182	42,935	43,085	34,325	-20.1%
Other Programs	72,158	74,960	75,065	71,460	-4.7%
Gymnastics	242,067	268,695	277,695	298,115	10.9%
Special Populations Services	34,298	52,500	52,500	43,035	-18.0%
Concessions	102,311	117,520	117,520	114,020	-3.0%
Coosa River Trading Post	67,634	76,340	76,340	76,590	0.3%
Etowah Park Golf Practice	-	-	-	-	N/A
Sports Division Administration	131,343	143,740	144,140	172,935	20.3%
Youth Athletics	158,611	169,540	171,275	183,710	8.4%
Scoreboards	-	3,000	3,000	8,000	166.7%
Recreation Centers	238,879	238,485	238,545	210,570	-11.7%
Recreation Services Administration	206,729	206,990	206,990	171,990	-16.9%
Parks & Recreation Services	1,050,785	1,103,410	1,103,905	1,162,925	5.4%
Buildings	64,373	61,705	61,705	80,300	30.1%
Shop	120,632	118,495	118,495	119,810	1.1%
Total Expenditures	<u>3,316,702</u>	<u>3,612,670</u>	<u>3,631,115</u>	<u>3,751,800</u>	<u>3.9%</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(2,113,343)</u>	<u>(2,386,770)</u>	<u>(2,392,970)</u>	<u>(2,561,600)</u>	<u>7.3%</u>
Other Financing Sources (Uses)					
Transfers In	1,858,400	1,858,400	1,858,400	1,858,400	0.0%
Total Other Financing Sources (Uses)	<u>1,858,400</u>	<u>1,858,400</u>	<u>1,858,400</u>	<u>1,858,400</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ (254,943)</u>	<u>\$ (528,370)</u>	<u>\$ (534,570)</u>	<u>\$ (703,200)</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

RECREATION SPECIAL PROJECTS - 534

	2018 Actual	2019		2020 Original Budget	% Change
		Original Budget	First Revision		
534924 Rec- Hall of Fame					
Revenues:	\$ 16,685	\$ 14,500	\$ 18,910	\$ 14,500	0.0%
Expenditures:	12,243	16,300	18,910	16,300	0.0%
Total Rec- Hall of Fame	4,442	(1,800)	-	(1,800)	-100.0%
534928 Senior Promotions Council					
Revenues:	8,880	11,500	11,500	11,500	0.0%
Expenditures:	7,505	11,500	11,500	11,500	0.0%
Total Rec- Senior Promo Council	1,375	-	-	-	N/A
Net Change in Fund Balance	<u>\$ 5,816</u>	<u>\$ (1,800)</u>	<u>\$ -</u>	<u>\$ (1,800)</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

HEALTH INSURANCE FUND - 600

	2018 Actual	2019		2020	% Change
		Original Budget	First Revision	Original Budget	
Revenues					
Contributions:					
Floyd County	\$ 5,315,412	\$ 5,780,220	\$ 5,780,220	\$ 6,663,010	15.3%
County Employees	1,720,182	1,891,300	1,891,300	1,943,140	2.7%
Retirees	-	105,000	105,000	95,000	-9.5%
Premiums Paid by Others	33,146	20,000	20,000	50,000	150.0%
Interest Earned	25,681	25,000	25,000	20,000	-20.0%
Miscellaneous	35,000	6,000	36,000	155,000	2483.3%
Total Revenues	<u>7,129,422</u>	<u>7,827,520</u>	<u>7,857,520</u>	<u>8,926,150</u>	<u>14.0%</u>
Expenditures					
Salary and Benefits	58,105	60,220	60,220	63,450	5.4%
Other Costs	161,645	173,910	161,965	171,030	-1.7%
Professional Fees	144,456	140,000	140,000	144,700	3.4%
Claims	6,959,433	6,500,000	7,000,000	7,200,000	10.8%
Stop Loss	848,120	927,610	927,610	911,870	-1.7%
HRA Payments	166,811	140,000	140,000	160,000	14.3%
Administrative Fee	265,257	231,600	231,600	246,700	6.5%
All Other	1,050	-	-	-	N/A
Total Expenditures	<u>8,604,876</u>	<u>8,173,340</u>	<u>8,661,395</u>	<u>8,897,750</u>	<u>8.9%</u>
Other Financing Sources					
Transfers Out	431,950	-	-	-	N/A
Total Other Financing Sources	<u>431,950</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Net Change in Fund Balance	<u>\$ (1,907,404)</u>	<u>\$ (345,820)</u>	<u>\$ (803,875)</u>	<u>\$ 28,400</u>	

**FLOYD COUNTY
FY 2020 BUDGET**

WORKERS' COMPENSATION FUND - 700

	2018 Actual	2019		2020	% Change
		Original Budget	First Revision	Original Budget	
Revenues					
Transfers In	\$ 639,532	\$ 887,960	\$ 887,960	\$ 690,540	-22.2%
Reimbursements	21,436	30,000	30,000	30,000	0.0%
Total Revenues	<u>660,967</u>	<u>917,960</u>	<u>917,960</u>	<u>720,540</u>	<u>-21.5%</u>
Expenditures					
Management Services	42,454	50,000	50,000	25,000	-50.0%
Claims	495,504	660,000	660,000	492,250	-25.4%
Excess Insurance	(194,515)	207,960	207,960	203,290	-2.2%
Total Expenditures	<u>343,443</u>	<u>917,960</u>	<u>917,960</u>	<u>720,540</u>	<u>-21.5%</u>
Net Change in Fund Balance	<u>\$ 317,524</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	