



Floyd County, Georgia

F.Y. 2019

Final Budget Revision

*Submitted by:
County Manager*

April 28, 2020

FLOYD COUNTY, GEORGIA
FY 2019 FINAL BUDGETARY HIGHLIGHTS

GENERAL FUND

Fund Balance

- We are nearing the end of our fieldwork for the FY 2019 audit and expect no further changes at this time.
 - **Actual Use** of fund balance for FY 2019 stands at **\$(765,340)**.
 - This compares to an original budget that predicted a use of fund balance of \$3.2M; a first budget revision that predicted a use of \$2.5M; and this final budget revision showing a use of fund balance of \$3.065M.

FY 2019 Increased Revenues

- FY 2019 Taxes came in **\$81,075** above budget.
 - Property Taxes-Current Year, Motor Vehicle TAVT, and Sales Tax revenues account for this increase.
- Intergovernmental Revenues were **\$34,700** over budget due to increases in the COPS Program for adding additional officers and State Offender-Rehab with a daily increase of \$2/day starting in July 2019 as well as an increase in the number of inmates.
- Charges for Services were **\$85,750** over budget for FY 2019.
 - Sheriff's Fees & Services account for 75% of this increase due to the constables being transferred from Magistrate Court to the Sheriff's Office. This resulted in charges for those services being shifted to the Sheriff's Office.
 - Clerk of Court Recording Fees also came in over budget by **\$33,550**.
- Work Release Center revenues reported in the Prison were **\$20,745** above budget for the year.

FY 2019 Decreased Expenditures

- The largest variance in FY 2019 budget to actual comparison is in the Salaries category.
 - Salary savings for FY 2019 total **\$847,885**.
 - This is due to budgeting vacant positions that don't get filled throughout the year.
 - This decrease in salaries generates a savings in FICA of **\$229,330**.
 - **Total Salaries & FICA savings = \$1,077,215**.
- The transfer to Capital Projects came in under budget by **\$204,080**.
 - For FY 2019, transfers were only done for capital items actually completed in FY 2019.
- Traffic Signs were under budget by **\$64,800** due to a change in inventory.
- Mental Health Court and Adult Felony Drug Court Grant Expenditures were under budget by **\$62,065**.
- Payments to Georgia Public Defender were **\$55,725** under budget due to a change in staff.
- General Services Annual Leave Accrual = **\$50,000** in savings.
- Repair & Maintenance savings = **\$39,400**.
- Savings in the non-capital Equipment category contributed another **\$38,230** to the positive variance in fund balance.
 - The Prison had the largest savings due to items not being ordered in time to receive them in FY 2019. They did receive the items but they will be reflected in the FY 2020 budget.
- Savings in Supplies = **\$33,300**.
 - 1/3 of these savings is from the Clerk of Superior Court.
- Boarding Inmates expense for the Jail and the Prison were under budget by **\$32,125**.
- Utilities came in under budget by **\$31,700**.
 - 98% of this is from the Prison.

- In addition to other expenditure categories mentioned here, Facilities Management reflected **\$31,200** in savings for FY 2019.
- Salaries for Poll Workers was under budget by **\$28,400**.
- FY 2019 Travel & Training was under budget by **\$27,250**.
 - Departments with the largest savings were the Police Department and Superior Court Administrator.
- Savings in Gas & Oil total **\$26,400**.
 - Public Works savings account for 86% or \$22,630.
- Inmate Clothing Allowance at the Prison was under budget by **\$22,175**.
- Data Processing costs were **\$21,700** under budget.
 - An upgrade for Microsoft Exchange was budgeted but ended up not needing to be done.
- Overall Legal Fees were **\$19,250** under budget for FY 2019.

INSURANCE FUND

- Total FY 2019 Claims were \$7.2M.
 - An additional transfer of \$422,975 from the General Fund was required to break even for FY 2019.

FLOYD COUNTY, GEORGIA

F.Y. 2019 Budget

Final Budget Revision

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**FLOYD COUNTY
FY 2019 BUDGET**

GENERAL FUND - 100

	2018 Actual	2019			% Change
		Original Budget	First Revision	Final Revision	
Appropriation of Jail Surcharge Funds	\$ 47,994	\$ 420,475	\$ 471,745	\$ 469,945	-0.4%
Appropriation of DATE Fund Balance	102,416	45,680	45,870	45,870	0.0%
Revenues					
Taxes	40,302,086	40,235,620	41,707,530	42,055,000	0.8%
Licenses and Permits	228,130	215,000	220,000	220,000	0.0%
Intergovernmental	3,428,479	3,388,500	3,443,630	3,673,630	6.7%
Charges for Services	4,307,704	4,057,150	4,395,480	4,186,850	-4.7%
Fines and Forfeitures	1,115,425	1,112,000	1,157,220	1,058,850	-8.5%
Interest Earned	74,976	68,090	106,425	101,425	-4.7%
Miscellaneous	818,514	623,115	632,300	723,570	14.4%
Total Revenues	<u>50,275,315</u>	<u>49,699,475</u>	<u>51,662,585</u>	<u>52,019,325</u>	<u>0.7%</u>
Expenditures					
General Government					
Board of Commissioners	147,860	155,375	155,465	155,465	0.0%
County Manager	485,459	516,295	520,225	530,100	1.9%
County Clerk	248,746	298,245	298,245	298,245	0.0%
Finance	535,301	569,015	569,015	569,015	0.0%
Purchasing	141,013	156,470	178,170	178,170	0.0%
Information Technology	466,773	576,285	599,970	599,970	0.0%
Human Resources	589,882	598,540	598,540	598,540	0.0%
Tax Commissioner	913,365	966,080	966,080	966,080	0.0%
Tax Appraisers	979,155	1,103,065	1,063,895	1,063,895	0.0%
Tax Assessors	42,492	51,240	51,740	51,740	0.0%
Facilities Management	1,016,783	1,119,060	1,149,055	1,149,055	0.0%
Engineering	223,642	242,555	242,555	242,575	0.0%
Board of Registrars	417,002	276,215	276,215	276,965	0.3%
General Services	1,921,611	1,707,455	1,722,655	2,016,185	17.0%
Total General Government	<u>8,129,082</u>	<u>8,335,895</u>	<u>8,391,825</u>	<u>8,696,000</u>	<u>3.6%</u>
Judicial					
Superior Court	44,829	89,725	100,440	101,975	1.5%
Board of Equalization	11,809	8,390	8,390	17,730	111.3%
Superior Court - Office of Receiver	375,912	401,440	401,440	401,440	0.0%
Judge Niedrach - Superior Court	68,816	79,380	79,380	79,380	0.0%
Judge Durham - Superior Court	66,087	67,585	67,585	69,050	2.2%
Judge Sparks - Superior Court	69,570	74,835	74,835	74,835	0.0%
Judge Wetherington - Superior Court	65,075	68,070	78,200	78,200	0.0%
Superior Court Administrator	118,373	130,865	130,865	130,880	0.0%
Matrix Program	94,645	-	-	-	N/A
Mental Health Court	7,657	25,070	22,960	22,960	0.0%
Adult Felony Drug Court	114	20,610	22,910	22,910	0.0%
Court Reporter - Judge Niedrach	116,539	124,935	124,935	124,935	0.0%
Court Reporter - Judge Durham	136,056	139,305	139,305	139,305	0.0%
Court Reporter - Judge Sparks	120,747	103,675	103,675	105,255	1.5%
Court Reporter - Judge Wetherington	120,522	132,070	132,070	132,070	0.0%
Clerk of Superior Court	887,244	963,160	947,160	947,160	0.0%
District Attorney	1,120,160	1,124,385	1,181,460	1,252,500	6.0%
Victim Witness Program	85,072	83,290	88,290	122,305	38.5%
Public Defender	690,977	693,760	706,500	706,500	0.0%
Magistrate Court	688,963	722,480	722,480	722,480	0.0%
Probate Court	510,367	622,500	622,500	622,500	0.0%
Juvenile Court	1,055,827	1,138,060	1,138,060	1,138,060	0.0%
Total Judicial	<u>6,455,362</u>	<u>6,813,590</u>	<u>6,893,440</u>	<u>7,012,430</u>	<u>1.7%</u>

**FLOYD COUNTY
FY 2019 BUDGET**

GENERAL FUND - 100

	2018 Actual	2019			% Change
		Original Budget	First Revision	Final Revision	
Public Safety					
County Police	\$ 4,952,224	\$ 5,519,715	\$ 5,565,005	\$ 5,565,005	0.0%
Sheriff - County Jail	9,891,134	10,700,630	10,891,765	10,702,265	-1.7%
Medical Department-Prisoners	3,108,941	2,904,800	3,104,800	3,154,730	1.6%
County Prison	4,680,621	6,324,140	6,238,390	6,238,390	0.0%
Coroner	160,656	148,450	148,450	180,460	21.6%
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>25,859,350</u>	<u>-0.4%</u>
Public Works					
Public Works	4,689,945	5,051,260	5,051,260	5,061,260	0.2%
Total Public Works	<u>4,689,945</u>	<u>5,051,260</u>	<u>5,051,260</u>	<u>5,061,260</u>	<u>0.2%</u>
Health and Welfare					
Health	397,875	397,875	397,875	402,875	1.3%
Welfare	216,402	222,560	222,560	212,820	-4.4%
Transportation for Seniors	8,390	9,000	10,600	11,695	10.3%
Total Health and Welfare	<u>622,667</u>	<u>629,435</u>	<u>631,035</u>	<u>627,390</u>	<u>-0.6%</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	165,335	0.0%
Economic Development	184,665	178,950	178,950	219,845	22.9%
Total Housing and Development	<u>342,029</u>	<u>344,285</u>	<u>344,285</u>	<u>385,180</u>	<u>11.9%</u>
Interagency					
NW Ga Regional Commission	58,999	59,000	59,000	61,325	3.9%
Planning Commission	205,520	193,300	193,300	193,300	0.0%
Environmental Office	58,500	58,500	58,500	58,500	0.0%
GIS	8,650	13,200	13,200	10,875	-17.6%
Total Interagency	<u>331,669</u>	<u>324,000</u>	<u>324,000</u>	<u>324,000</u>	<u>0.0%</u>
Total Budgeted Expenditures	44,642,058	48,373,970	48,862,025	49,224,880	0.7%
Other Financing Sources (Uses)					
Transfers In	1,218,433	823,615	786,745	1,211,610	54.0%
Transfers Out	(6,588,192)	(5,370,220)	(6,074,060)	(7,071,165)	16.4%
Total Other Financing Sources (Uses)	<u>(5,369,759)</u>	<u>(4,546,605)</u>	<u>(5,287,315)</u>	<u>(5,859,555)</u>	<u>10.8%</u>
Total Expenditures and (Uses)	<u>50,011,817</u>	<u>52,920,575</u>	<u>54,149,340</u>	<u>55,084,435</u>	<u>1.7%</u>
Net Change in Fund Balance	<u>\$ 263,497</u>	<u>\$ (3,221,100)</u>	<u>\$ (2,486,755)</u>	<u>\$ (3,065,110)</u>	

**FLOYD COUNTY
FY 2019 BUDGET**

FIRE FUND - 200

	2018 Actual	2019		% Change	
		Original Budget	First Revision		Final Revision
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	3,419,000	1.2%
Interest Earned	8,471	5,000	12,410	12,410	0.0%
Total Revenues	<u>7,056,012</u>	<u>6,792,550</u>	<u>6,892,240</u>	<u>7,431,410</u>	<u>7.8%</u>
Expenditures					
Public Safety	6,495,665	6,655,910	6,648,140	6,648,140	0.0%
Excess (Deficiency) of Revenues over Expenditures	560,347	136,640	244,100	783,270	220.9%
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>\$ 635,347</u>	<u>\$ 211,640</u>	<u>\$ 319,100</u>	<u>\$ 858,270</u>	

**FLOYD COUNTY
FY 2019 BUDGET**

HOTEL/MOTEL FUND - 203

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

**FLOYD COUNTY
FY 2019 BUDGET**

E-911 FUND - 205

	2018 Actual	2019		% Change	
		Original Budget	First Revision		Final Revision
Revenues					
Intergovernmental	\$ 2,133	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
Charges for Services	1,748,030	1,807,000	1,807,000	1,899,500	5.1%
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>1,902,100</u>	<u>5.1%</u>
Expenditures					
Salaries and Benefits	1,516,461	1,572,740	1,576,380	1,602,215	1.6%
Other Operating Costs	224,859	248,775	245,605	246,540	0.4%
Equipment	3,148	-	925	925	0.0%
Total Expenditures	<u>1,744,468</u>	<u>1,821,515</u>	<u>1,822,910</u>	<u>1,849,680</u>	<u>1.5%</u>
Net Change in Fund Balance	<u>\$ 6,337</u>	<u>\$ (11,915)</u>	<u>\$ (13,310)</u>	<u>\$ 52,420</u>	

**FLOYD COUNTY
FY 2019 BUDGET**

800 MHz COMMUNICATIONS FUND - 206

	2018 Actual	2019		% Change	
		Original Budget	First Revision		Final Revision
Revenues					
Intergovernmental	\$ 996	\$ -	\$ 1,000	\$ 1,000	0.0%
Charges for Services	400,286	409,235	409,235	409,235	0.0%
Interest Earned	<u>2,690</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0.0%</u>
Total Revenues	<u>403,971</u>	<u>410,235</u>	<u>411,235</u>	<u>411,235</u>	<u>0.0%</u>
Expenditures					
Salaries and Benefits	71,453	74,280	74,280	74,280	0.0%
Other Operating Costs	163,443	514,890	734,890	734,890	0.0%
Equipment	<u>9,477</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Total Expenditures	<u>244,372</u>	<u>589,170</u>	<u>809,170</u>	<u>809,170</u>	<u>0.0%</u>
Excess (Deficiency) of Revenues over Expenditures	159,599	(178,935)	(397,935)	(397,935)	0.0%
Other Financing Sources (Uses)					
Transfers Out	<u>(211,890)</u>	<u>(12,065)</u>	<u>(12,065)</u>	<u>(12,065)</u>	<u>0.0%</u>
Total Other Financing Sources (Uses)	<u>(211,890)</u>	<u>(12,065)</u>	<u>(12,065)</u>	<u>(12,065)</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ (52,291)</u>	<u>\$ (191,000)</u>	<u>\$ (410,000)</u>	<u>\$ (410,000)</u>	

**FLOYD COUNTY
FY 2019 BUDGET**

EMERGENCY MANAGEMENT FUND - 207

	2018 Actual	2019			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
Intergovernmental	\$ 28,895	\$ 28,895	\$ 28,895	\$ 28,895	0.0%
Grants	11,093	-	-	10,500	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>39,455</u>	<u>36.3%</u>
Expenditures					
Salaries and Benefits	107,137	105,310	105,310	118,840	12.8%
Other Operating Costs	47,134	54,225	54,225	54,225	0.0%
Payment to City of Rome Fire Fund	24,202	25,040	25,040	25,040	0.0%
Total Expenditures	<u>178,473</u>	<u>184,575</u>	<u>184,575</u>	<u>198,105</u>	<u>7.3%</u>
(Deficiency) of Revenues over Expenditures	(138,428)	(155,620)	(155,620)	(158,650)	1.9%
Other Financing Sources (Uses)					
Transfers In	163,180	140,000	140,000	140,000	0.0%
Transfers Out	(17,250)	(17,250)	(17,250)	(17,250)	0.0%
Total Other Financing Sources (Uses)	<u>145,930</u>	<u>122,750</u>	<u>122,750</u>	<u>122,750</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ 7,503</u>	<u>\$ (32,870)</u>	<u>\$ (32,870)</u>	<u>\$ (35,900)</u>	

**FLOYD COUNTY
FY 2019 BUDGET**

LAW LIBRARY FUND - 210

	2018 Actual	2019			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
Charges for Services	\$ 34,837	\$ 30,000	\$ 30,000	\$ 30,000	0.0%
Interest Earned	3,589	2,000	5,000	5,000	0.0%
Total Revenues	<u>38,426</u>	<u>32,000</u>	<u>35,000</u>	<u>35,000</u>	<u>0.0%</u>
Expenditures					
Other Operating Costs	18,269	35,700	35,000	20,000	-42.9%
Total Expenditures	<u>18,269</u>	<u>35,700</u>	<u>35,000</u>	<u>20,000</u>	<u>-42.9%</u>
Net Change in Fund Balance	<u>\$ 20,156</u>	<u>\$ (3,700)</u>	<u>\$ -</u>	<u>\$ 15,000</u>	

**FLOYD COUNTY
FY 2019 BUDGET**

SOLID WASTE FUND - 220

	2018 Actual	2019		% Change	
		Original Budget	First Revision		Final Revision
Revenues					
Taxes	\$ 1,294,432	\$ 1,293,120	\$ 1,298,490	\$ 1,333,490	2.7%
Interest Earned	9,802	8,000	23,410	23,410	0.0%
Total Revenues	<u>1,304,234</u>	<u>1,301,120</u>	<u>1,321,900</u>	<u>1,356,900</u>	<u>2.6%</u>
Expenditures					
Salaries and Benefits	260,975	288,590	288,590	288,630	0.0%
Other Operating Costs	37,415	60,630	60,630	60,405	-0.4%
Remote Site Operations	271,795	292,000	292,000	292,000	0.0%
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>991,035</u>	<u>0.0%</u>
Other Financing Sources (Uses)					
Transfers Out	(400,000)	(450,000)	(450,000)	(450,185)	0.0%
Total Other Financing Sources (Uses)	<u>(400,000)</u>	<u>(450,000)</u>	<u>(450,000)</u>	<u>(450,185)</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ (15,927)</u>	<u>\$ (140,100)</u>	<u>\$ (119,320)</u>	<u>\$ (84,320)</u>	

**FLOYD COUNTY
FY 2019 BUDGET**

STADIUM MAINTENANCE FUND - 222

	2018 Actual	2019		% Change	
		Original Budget	First Revision		Final Revision
Revenues					
Interest Earned	\$ 895	\$ 800	\$ 600	\$ 600	0.0%
Stadium	<u>42,166</u>	<u>42,150</u>	<u>42,150</u>	<u>42,150</u>	<u>0.0%</u>
Total Revenues	<u>43,061</u>	<u>42,950</u>	<u>42,750</u>	<u>42,750</u>	<u>0.0%</u>
Expenditures					
Repairs and Maintenance	<u>35,305</u>	<u>199,285</u>	<u>199,285</u>	<u>156,500</u>	<u>-21.5%</u>
Total Expenditures	<u>35,305</u>	<u>199,285</u>	<u>199,285</u>	<u>156,500</u>	<u>-21.5%</u>
OTHER FINANCING SOURCES					
Transfers in	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>0.0%</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>0.0%</u>
Net Change in Fund Balances	<u>\$ 7,757</u>	<u>\$ (56,335)</u>	<u>\$ (56,535)</u>	<u>\$ (13,750)</u>	

**FLOYD COUNTY
FY 2019 BUDGET**

PRISON INMATE BENEFITS FUND - 225

	2018 Actual	2019			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
Charges for Services	\$ 142,865	\$ 125,000	\$ 125,000	\$ 170,000	36.0%
Interest Earned	115	150	150	150	0.0%
Total Revenues	<u>142,980</u>	<u>125,150</u>	<u>125,150</u>	<u>170,150</u>	<u>36.0%</u>
Expenditures					
Inmate Supplies, Equipment, etc.	158,451	125,150	125,150	186,500	49.0%
Total Expenditures	<u>158,451</u>	<u>125,150</u>	<u>125,150</u>	<u>186,500</u>	<u>49.0%</u>
Net Change in Fund Balance	<u>\$ (15,470)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (16,350)</u>	

**FLOYD COUNTY
FY 2019 BUDGET**

JAIL INMATE BENEFITS FUND - 226

	2018 Actual	2019		% Change	
		Original Budget	First Revision		Final Revision
Revenues					
Charges for Services	\$ 240,265	\$ 250,000	\$ 250,000	\$ 287,000	14.8%
Total Revenues	<u>240,265</u>	<u>250,000</u>	<u>250,000</u>	<u>287,000</u>	<u>14.8%</u>
Expenditures					
Inmate Supplies, Equipment, etc.	<u>272,587</u>	<u>198,130</u>	<u>250,000</u>	<u>289,000</u>	<u>15.6%</u>
Total Expenditures	<u>272,587</u>	<u>198,130</u>	<u>250,000</u>	<u>289,000</u>	<u>15.6%</u>
Other Financing Sources (Uses)					
Transfers Out	-	(51,870)	-	-	N/A
Total Other Financing Sources (Uses)	<u>-</u>	<u>(51,870)</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Net Change in Fund Balance	<u>\$ (32,322)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,000)</u>	

**FLOYD COUNTY
FY 2019 BUDGET**

WORK RELEASE INMATE BENEFITS FUND - 227

	2018 Actual	2019			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
Charges for Services	\$ 21,698	\$ 15,000	\$ 15,000	\$ 17,500	16.7%
Total Revenues	<u>21,698</u>	<u>15,000</u>	<u>15,000</u>	<u>17,500</u>	<u>16.7%</u>
Expenditures					
Inmate Supplies, Equipment, etc.	<u>12,346</u>	<u>15,000</u>	<u>15,000</u>	<u>31,200</u>	<u>108.0%</u>
Total Expenditures	<u>12,346</u>	<u>15,000</u>	<u>15,000</u>	<u>31,200</u>	<u>108.0%</u>
Net Change in Fund Balance	<u>\$ 9,352</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (13,700)</u>	

**FLOYD COUNTY
FY 2019 BUDGET**

1996 SPLOST - 310

	Original Budget	Cumulative Revised Budget	2018 Actual	2019		
				Original Budget	First Revision	Final 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	776,000
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>776,000</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>(758,000)</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>\$ (758,000)</u>

**FLOYD COUNTY
FY 2019 BUDGET**

2003 SPLOST - 314

	Original Budget	Cumulative Revised Budget	2018 Actual	2019		
				Original Budget	First Revision	Final Revision
Revenues						
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ -	\$ -	\$ -	\$ -
Interest Earned	150,000	1,093,615	3,352	3,500	6,000	6,000
Total Revenues	27,050,000	31,744,615	3,352	3,500	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	-	234,180	235,430	235,430
Chulio Road Right-of-Way	300,000	1,411,315	-	234,180	235,430	235,430
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	-	468,360	470,860	470,860
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)	\$ -	\$ 3,352	\$ (464,860)	\$ (464,860)	\$ (464,860)

**FLOYD COUNTY
FY 2019 BUDGET**

2006 SPLOST - 316

	Original Projects Budget	Cumulative Revised Budget	2018 Actual	2019		
				Original Budget	First Revision	Final 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 2019 BUDGET**

2009 SPLOST - 317

	Original Projects Budget	Cumulative Revised Budget	2018 Actual	2019		
				Original Budget	First Revision	Final Revision
Revenues:						
Tax Collections	\$ 44,298,380	\$ 44,096,635	-	\$ -	\$ -	\$ -
Intergovernmental	-	224,830	62,522	57,105	57,105	30,650
Interest Earned	200,000	208,105	8,300	3,375	3,375	2,250
Total Revenues	44,498,380	46,655,000	70,822	60,480	60,480	32,900
Expenditures:						
Communication System	26,696,250	25,070,855	-	-	-	-
Economic Development	5,983,500	10,273,810	715,263	279,325	279,325	314,915
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	-	17,145	-	-	-	-
	<u>42,298,380</u>	<u>45,100,955</u>	<u>715,263</u>	<u>279,325</u>	<u>279,325</u>	<u>314,915</u>
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)	\$ (282,015)

**FLOYD COUNTY
FY 2019 BUDGET**

2013 SPLOST - 318

	Original Projects Budget	Cumulative Revised Budget	2018 Actual	2019		
				Original Budget	First Budget	Final Revision
Revenues:						
Tax Collections						
Intergovernmental						
Floyd County	\$ 38,770,000	\$ 40,746,250	\$ 8,533,242	\$ 2,114,585	\$ 3,025,580	\$ 2,168,570
City of Rome	23,617,000	24,810,040	5,196,883	1,287,810	1,837,935	1,316,000
City of Cave Spring	2,591,000	2,691,000	570,599	141,400	167,685	110,380
City of Rome-Solid Waste Commission	-	324,000	324,000	-	-	-
Miscellaneous	-	-	-	-	8,005	8,005
Interest Earned	-	-	185,915	50,000	151,590	309,720
Total Revenues	64,978,000	68,571,290	14,810,639	3,593,795	5,190,795	3,912,675
Expenditures:						
Floyd County						
Jail Improvements	1,900,000	1,904,500	-	-	-	-
County Building Improvements	1,700,000	1,762,640	2,250	20,405	88,235	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	39,395
County Infrastructure Improvements	1,400,000	1,372,495	119,645	563,075	563,075	563,075
Animal Control Facility	5,700,000	5,722,370	4,726	40,935	47,945	47,945
Airport Runway Extension	5,761,000	5,761,000	483,752	4,820,280	4,820,280	4,820,280
Forum Upgrades	1,400,000	1,507,895	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	1,513,325
Everett Springs Water Line Extension	5,800,000	5,800,000	5,688,773	-	111,230	111,230
Recycling Center	1,379,000	1,712,940	1,193,773	-	-	-
County Public Works & Public Safety Equipment	1,400,000	1,469,250	413,599	240,210	335,790	335,790
Industrial Property	8,000,000	7,993,800	87,869	5,205,095	5,205,095	5,205,095
Playground Improvements	600,000	600,000	-	95,440	95,440	95,440
Transfer to General Fund	-	-	-	-	-	-
City of Rome						
Tennis Center	11,400,000	11,439,270	-	-	-	-
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	250,960	-	-	-	-
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	1,837,935
City of Cave Spring						
Historic Fannin Hall Rehabilitation	2,591,000	2,692,200	487,133	362,465	362,465	428,000
Administrative Fees	-	8,905	1,086	5,000	5,000	5,000
Total Expenditures	64,978,000	65,686,430	14,441,006	14,815,530	15,647,305	15,712,840
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 2,884,860	\$ 369,633	\$ (11,221,735)	\$ (10,456,510)	\$ (11,800,165)

**FLOYD COUNTY
FY 2019 BUDGET**

2017 SPLOST - 319

	Original Projects Budget	2019		
		Original Budget	First Revision	Final Revision
Revenues:				
Tax Collections				
Intergovernmental				
Floyd County	\$ (42,126,180)	\$ (6,887,010)	\$ (6,887,010)	\$ (7,574,440)
City of Rome	(20,474,500)	(3,530,680)	(3,530,680)	(3,880,950)
City of Cave Spring	(1,281,000)	(213,690)	(213,690)	(234,890)
Miscellaneous	-	-	-	-
Interest Earned	-	(50,000)	(50,000)	(30,000)
Total Revenues	(63,881,680)	(10,681,380)	(10,681,380)	(11,720,280)
Expenditures:				
Floyd County				
Ag Center	\$ 8,000,000	\$ -	\$ -	\$ -
E-911 Upgrade/Renovation	257,000	10,000	10,000	10,000
Prison System Security Upgrade	2,705,000	210,000	210,000	210,000
Historic Courthouse Renovation/Judicial Improvements	5,000,000	125,000	125,000	125,000
Paving, Infrastructure, & Bridges	4,500,000	-	-	-
Texas Valley Infrastructure Expansion	2,500,000	-	-	-
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	575,455
Public Works Facilities Building	2,450,000	100,000	100,000	100,000
Airport Corporate Hangar Construction	899,210	-	-	-
Stadium Improvements	2,000,000	500,000	500,000	500,000
Public Safety Technology Upgrades	415,170	96,000	96,000	122,000
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	-	-	-
Special Operations Equipment	248,200	-	18,000	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	3,909,025
Intergovernmental- City of Cave Spring	1,281,000	213,690	213,690	234,900
Total Expenditures	63,881,680	10,550,210	10,628,480	11,084,380
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 131,170	\$ 52,900	\$ 635,900

**FLOYD COUNTY
FY 2019 BUDGET**

CAPITAL FUND - 330

	2018 Actual	2019		
		Original Budget	First Revision	Final Revision
Appropriation of Jail Surcharge Funds	\$ 47,994	\$ 326,700	\$ 376,170	\$ 376,170
Appropriation of Fund Balance	214,338	294,585	295,335	295,335
Revenues:				
Interest Earned	73,300	-	-	71,000
Transfer from 800 MHz Communications	200,000	-	-	-
Transfer from Debt Service	-	-	-	45,880
Transfer from Airport Fund	22,672	364,030	-	-
Transfer from Solid Waste	-	50,000	50,000	50,000
Transfer from General Fund	1,362,145	401,760	1,056,130	1,056,130
Total Revenues and Appropriation of Jail Surcharge Funds	\$ 1,706,111	\$ 1,142,490	\$ 1,482,300	\$ 1,599,180
Expenditures:				
Sheriff				
Body Scanner (carryover from 2018)	J.S. \$ -	\$ -	\$ 139,000	\$ 139,000
Auger Monster System	106,800	-	50,000	239,500
Replace vehicle #29 (1996 Ford 15 passenger van), including upfitting	J.S. -	33,940	33,940	33,940
Replace vehicle #25 (2012 Dodge Charger), including upfitting	J.S. -	33,940	33,940	33,940
Replace vehicle #37 (2007 Dodge Charger), including upfitting	J.S. -	33,940	33,940	33,940
Replace vehicle #38 (2010 Dodge Charger), including upfitting	J.S. -	33,940	33,940	33,940
Replace vehicle #09 (2007 Dodge Charger), including upfitting	J.S. -	33,940	33,940	33,940
	106,800	169,700	358,700	548,200
County Police				
2019 JAG Revenue	-	-	(3,800)	(7,735)
2019 JAG	-	-	3,800	7,735
	-	-	-	-
GEMA BWS #SHO18-075 K-9 Grant Revenue	-	(3,000)	(3,000)	(3,000)
GEMA BWS #SHO18-075 K-9 Grant	-	3,000	3,000	3,000
	-	-	-	-
GEMA BWS #SHO18-019 SWAT Grant Revenue	-	(3,860)	(3,860)	(3,860)
GEMA BWS #SHO18-019 SWAT Grant	-	3,860	3,860	3,860
	-	-	-	-
GEMA BWS #SHO18-062 Bomb Squad Grant Revenue	-	(48,810)	(48,810)	(48,810)
GEMA BWS #SHO18-062 Bomb Squad Grant	-	48,810	48,810	48,810
	-	-	-	-
EOD K9 Grant #48-2019 Revenue	-	-	-	(46,000)
EOD K9 Grant #48-2019	-	-	-	46,000
	-	-	-	-
EOD Bomb #51-2019SS00072 Revenue	-	-	-	(55,000)
EOD Bomb #51-2019SS00072	-	-	-	55,000
	-	-	-	-
CBRNE #52-2019SS00072 Revenue	-	-	-	(12,000)
CBRNE #52-2019SS00072	-	-	-	12,000
	-	-	-	-
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	-	-	-
	-	-	-	-
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				
Dishwasher	J.S. -	40,000	40,000	40,000
Replace detail truck #304	J.S. -	39,000	39,000	39,000
Replace detail van #299	J.S. -	39,000	39,000	39,000
Replace detail van #16	J.S. -	39,000	39,000	39,000
Freezer	J.S. -	-	11,570	11,570
Replace dorm water heater	J.S. 15,720	-	-	-
	15,720	157,000	168,570	168,570

**FLOYD COUNTY
FY 2019 BUDGET**

CAPITAL FUND - 330

	2018 Actual	2019		
		Original Budget	First Revision	Final Revision
Coroner				
Generator	\$ -	\$ -	\$ 15,000	\$ 15,000
Morgue	21,936	-	-	-
	<u>21,936</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
Facilities Management				
Update front conference room - Library matching funds	-	-	25,000	25,000
HVAC upgrade for Information Technology	-	-	15,000	15,000
Engineering for Admin building HVAC	-	-	25,000	25,000
Replace boiler - Library matching funds (carryover from 2018)	-	25,000	25,000	25,000
ADA Compliance - Judicial building	7,111	25,000	25,000	25,000
Carpet Judicial Building & Law Enforcement Center (2017 carryover)	29,330	-	-	-
Replace flooring in downtown buildings	-	25,000	25,000	25,000
Floor Buffer	596	-	-	-
LEC Furniture/Television	19,851	-	-	-
Courthouse security system	33,160	-	-	-
Bucket truck (used)	67,900	-	-	-
	<u>157,947</u>	<u>75,000</u>	<u>140,000</u>	<u>140,000</u>
Public Works				
Bells Ferry bridge replacement (Board action 10/23/18)	-	25,000	25,000	25,000
	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
Paving				
2019 Revenue	-	(1,172,595)	(1,172,595)	(1,172,595)
2019 LMIG Paving	-	1,172,595	1,172,595	1,172,595
2019 Revenue - Off System Safety	-	-	(51,500)	(51,500)
2019 LMIG Paving - Off System Safety	-	-	51,500	51,500
Excess LMIG Road Improvements	-	-	50,000	50,000
2018 Revenue	(1,092,062)	-	-	-
2018 LMIG Paving	1,002,688	89,370	44,355	44,355
2017 LMIG - Off System Safety	30,846	-	-	-
2016 LMIG Paving	133,715	150,215	145,230	145,230
Road Preparation and Paving	55,447	75,000	75,000	75,000
	<u>130,634</u>	<u>314,585</u>	<u>314,585</u>	<u>314,585</u>
Drainage				
Drainage Materials	1,104	10,000	10,000	10,000
Engineering				
Replace Vehicle #508 (2001 Dodge Ram Pickup Truck)	25,643	-	-	-
	<u>25,643</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cooperative Extension				
Cooperative Extension Matching Funds	(10,000)	-	-	-
2018 Ford Transit Passenger Wagon XLT	34,155	-	-	-
	<u>24,155</u>	<u>-</u>	<u>-</u>	<u>-</u>
Superior Court				
Mobile evidence presentation system	-	13,000	13,000	13,000
	<u>-</u>	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>
Information Technology				
Microsoft Exchange software - Year 1 of 2nd 3-year contract	-	28,000	28,000	28,000
	<u>-</u>	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>
Computer Lease	120,319	150,000	150,000	150,000
	<u>120,319</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
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	30,000
	<u>37,340</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
CJIS				
Data exchange or conversion for Ecourts or Jury	-	10,000	10,000	10,000
	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
800 MHz Communications				
5-Year Software Upgrade and Equipment Refresh	631,156	-	-	-
	<u>631,156</u>	<u>-</u>	<u>-</u>	<u>-</u>
Solid Waste				
Upgrade Shannon remote site	-	50,000	50,000	50,000
	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Work Release Center				
Replace boiler - Work Release Center	J.S. 2,690	-	-	-
Replace vehicle #89 (2013 Ford Explorer)	J.S. 29,584	-	-	-
	<u>32,274</u>	<u>-</u>	<u>-</u>	<u>-</u>

**FLOYD COUNTY
FY 2019 BUDGET**

CAPITAL FUND - 330

	2018 Actual	2019		
		Original Budget	First Revision	Final Revision
Airport				
Runway 7/25 Overlay - 75/25				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Design	25,905	-	-	10,350
	25,905	-	-	10,350
Runway 7/25 Overlay - 75/25				
Federal Revenue	-	-	-	-
State Revenue	-	(943,115)	(943,115)	(1,085,745)
Construction	-	1,192,145	1,192,145	1,447,660
	-	249,030	249,030	361,915
Runway 1/19 Overlay, Remarking, Grooving - 90/5/5				
Federal Revenue	-	-	-	-
State Revenue	-	-	-	-
Project cost	78,310	-	-	-
	78,310	-	-	-
Runway 1/19 Obstruction Removal - 90/5/5				
Design	-	-	-	16,590
	-	-	-	16,590
Land Acquisition (Phase I Easement Acquisition) - 90/5/5				
Federal Revenue	(1,255)	-	-	-
State Revenue	(166)	-	-	-
Project Cost	-	-	-	-
	(1,421)	-	-	-
Land Acquisition (Phase II Offers & Closings) - 90/5/5				
Federal Revenue	(1,733)	-	-	-
State Revenue	-	-	-	-
Project Cost	1,320	-	-	1,580
	(413)	-	-	1,580
Land Acquisition (Phase III Clearing of Obstructions) - 90/5/5				
Federal Revenue	-	-	(108,000)	(108,000)
State Revenue	-	-	(6,000)	(6,000)
Project Cost	-	-	120,000	120,000
	-	-	6,000	6,000
Mark 20A Glideslope & Installation	22,672	-	-	-
Tractor with batwing mower	-	100,000	100,000	100,000
Fuel farm replacement	-	15,000	15,000	15,000
Paving	-	-	50,000	50,000
	22,672	115,000	165,000	165,000
Recycling				
Scrap Tire Grant 18ST057001 Revenue	(4,803)	-	-	-
Scrap Tire Grant 18ST057001	4,803	-	-	-
	-	-	-	-
Scrap Tire Grant 20ST057002 Revenue	-	-	-	(6,000)
Scrap Tire Grant 20ST057002 Revenue	-	-	-	6,000
	-	-	-	-
Recreation				
General Capital	91,826	40,760	44,000	44,000
	91,826	40,760	44,000	44,000
Redmond Trail Enhancement Project				
Project Cost	3,488	-	750	750
	3,488	-	750	750
General Services				
Lease Purchase Proceeds	-	-	-	(550,740)
LED Lighting Upgrade	-	-	-	550,740
	-	-	-	-
Lock & Dam Restoration				
	43,500	-	-	-
Total Expenditures	\$ 1,569,547	\$ 1,437,075	\$ 1,777,635	\$ 2,108,540

**FLOYD COUNTY
FY 2019 BUDGET**

WATER CAPITAL FUND

	2018 Actual	2019		
		Original Budget	First Revision	Final Revision
Revenues:				
R & E Funds	\$ 679,341	\$ 2,120,000	\$ 2,321,450	\$ 2,693,020
GEFA Loan (New)	531,707	-	-	-
Operating Funds	65,308	659,000	675,520	675,520
Total Revenues	\$ 1,276,357	\$ 2,779,000	\$ 2,996,970	\$ 3,368,540
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	750,000
Water main replacement	-	500,000	500,000	500,000
Water tank maintenance	-	300,000	300,000	300,000
Water pumps and pump houses	-	100,000	100,000	100,000
Intake wall	-	-	201,450	201,450
Large meter testing	-	50,000	50,000	50,000
Bells Ferry pump house upgrade	-	270,000	270,000	270,000
Everett Springs Road paving	-	150,000	150,000	150,000
Ball Corporation incentive	-	-	-	182,515
Highway 53 pump station	-	-	-	165,305
Ramblewood pump stations	-	-	-	23,750
	-	2,120,000	2,321,450	2,693,020
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	-	-	-
2019 Equipment - Administration				
Replace office entry doors	-	12,000	12,000	12,000
Map link	-	16,500	16,500	16,500
Networking control panel	-	12,000	12,000	12,000
Fiber installation	-	87,500	87,500	87,500
2019 Equipment - Distribution				
Replace equipment #22WD (2010 Komatsu backhoe)	-	106,000	98,255	98,255
Replace vehicle #342WD (2010 Chevrolet Colorado 4 X 4, 1/2 ton)	-	30,000	33,445	33,445
Replace vehicle #344WD (2011 Ford F-150 XL 4 X 4, 1/2 ton)	-	30,000	33,415	33,415
New 2019 Nissan Frontier	-	30,000	28,730	28,730
Replace vehicle #349 (2013 Toyota Tacoma)	-	25,000	22,000	22,000
New 2019 Nissan Frontier	-	-	21,675	21,675
Hydraulic modeling system	-	200,000	200,000	200,000
2019 Equipment - Treatment				
Scada monitor and control system	-	110,000	110,000	110,000
	65,308	659,000	675,520	675,520
Total Expenditures	\$ 1,276,357	\$ 2,779,000	\$ 2,996,970	\$ 3,368,540

**FLOYD COUNTY
FY 2019 BUDGET**

RECREATION CAPITAL - 532

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

**FLOYD COUNTY
FY 2019 BUDGET**

DEBT SERVICE FUND - 400

	2018 Actual	2019		
		Original Budget	First Revision	Final Revision
Revenues:				
Transfer from General Fund:				
Lease Purchases	\$ -	\$ 45,650	\$ 45,650	\$ 86,915
Avionics	168,768	133,270	133,270	132,015
Parking Deck	262,590	264,065	264,065	264,065
Economic Development Property	-	377,695	377,695	372,270
All Other	-	-	-	2,475
Intergovernmental:				
City of Rome Forum Parking Deck	262,993	264,065	264,065	264,065
GNTC	74,000	74,000	74,000	74,000
Development Authority of Floyd County	-	-	-	34,130
Rome/Floyd County Development Authority	-	-	-	34,130
Federal 8038 CP Payment	-	-	-	26,950
Interest Income	269	-	-	-
Total Revenues and Transfers From Other Funds	\$ 768,620	\$ 1,158,745	\$ 1,158,745	\$ 1,291,015
Expenditures:				
Avionics Project:				
Series A Bond (GNTC) - Principal	\$ 26,865	\$ 26,815	\$ 26,815	\$ 26,815
Series A Bond (GNTC) - Interest	44,060	46,930	46,930	46,930
	70,925	73,745	73,745	73,745
Series B Bond (County) - Principal	125,658	130,535	130,535	129,250
Series B Bond (County) - Interest	7,647	2,735	2,735	2,765
	133,305	133,270	133,270	132,015
Forum Parking Deck Project:				
County's Portion - Principal	155,000	162,500	162,500	162,500
County's Portion - Interest	107,590	100,765	100,765	100,765
Administrative Fees	403	800	800	800
	262,993	264,065	264,065	264,065
City's Portion - Principal	155,000	162,500	162,500	162,500
City's Portion - Interest	107,590	100,765	100,765	100,765
Administrative Fees	403	800	800	800
	262,993	264,065	264,065	264,065
Economic Development Property:				
Principal	-	305,675	305,675	270,090
Interest	-	72,020	72,020	197,390
	-	377,695	377,695	467,480
GMA Lease Purchases				
Swap Payments	38,826	44,000	44,000	41,035
	38,826	44,000	44,000	41,035
All Other	276	1,650	1,650	1,650
Transfer to Capital Projects Fund	-	-	-	45,880
Total Expenditures	\$ 769,319	\$ 1,158,490	\$ 1,158,490	\$ 1,289,935

**FLOYD COUNTY
FY 2019 BUDGET**

WATER FUND - 500

	2018 Actual	2019		% Change	
		Original Budget	First Revision		Final Revision
Operating Revenues					
Charges for Services	\$ 7,247,568	\$ 7,133,250	\$ 7,133,250	\$ 7,339,800	2.9%
Rental Fees	10,950	10,950	10,950	10,950	0.0%
Miscellaneous	60,959	40,000	40,000	(53,690)	-234.2%
Total Operating Revenues	<u>7,319,477</u>	<u>7,184,200</u>	<u>7,184,200</u>	<u>7,297,060</u>	<u>1.6%</u>
Operating Expenses					
Water Administration					
Salaries and Benefits	495,507	598,470	598,590	600,670	0.3%
Supplies and Other Expenses	359,746	321,945	327,825	375,955	14.7%
Equipment	21,600	4,500	4,500	4,500	0.0%
Depreciation	7,838	10,590	10,590	10,590	0.0%
	<u>884,691</u>	<u>935,505</u>	<u>941,505</u>	<u>991,715</u>	<u>5.3%</u>
Water Distribution					
Salaries and Benefits	716,321	782,880	782,880	695,720	-11.1%
Supplies and Other Expenses	333,231	512,995	512,115	506,715	-1.1%
Equipment	9,674	40,500	41,380	41,380	0.0%
Purchased Water	849,377	900,000	900,000	1,033,420	14.8%
Water Meters	317,120	300,000	300,000	231,720	-22.8%
Utilities	284,090	295,000	295,000	322,420	9.3%
Depreciation	1,250,548	1,439,165	1,439,165	1,439,165	0.0%
	<u>3,760,360</u>	<u>4,270,540</u>	<u>4,270,540</u>	<u>4,270,540</u>	<u>0.0%</u>
Water Treatment Plant					
Salaries and Benefits	335,783	371,290	371,290	371,405	0.0%
Supplies and Other Expenses	142,105	161,505	161,505	166,360	3.0%
Equipment	6,288	37,450	37,450	37,450	0.0%
Utilities	60,767	70,000	70,000	65,030	-7.1%
Depreciation	58,543	60,200	60,200	60,200	0.0%
	<u>603,486</u>	<u>700,445</u>	<u>700,445</u>	<u>700,445</u>	<u>0.0%</u>
Total Operating Expenses	<u>5,248,536</u>	<u>5,906,490</u>	<u>5,912,490</u>	<u>5,962,700</u>	<u>0.8%</u>
Operating Income (Loss)	2,070,941	1,277,710	1,271,710	1,334,360	4.9%
Non-Operating Income (Loss)					
Interest and Fiscal Charges	(294,028)	(275,595)	(275,595)	(489,000)	77.4%
Amortization of Bond Costs	(3,460)	(3,460)	(3,460)	(3,460)	0.0%
Intergovernmental	95,642	96,000	96,000	45,300	-52.8%
Interest Earned	171,430	120,000	120,000	235,000	95.8%
Transfer to General Fund	(338,790)	(337,850)	(337,850)	(337,850)	0.0%
Transfer to Workers' Comp	-	-	-	(10,925)	N/A
Total Non-Operating Income (Loss)	<u>(369,205)</u>	<u>(400,905)</u>	<u>(400,905)</u>	<u>(560,935)</u>	<u>39.9%</u>
Income (Loss) Before Capital Contributions	<u>1,701,736</u>	<u>876,805</u>	<u>870,805</u>	<u>773,425</u>	<u>-11.2%</u>
Capital Contributions	-	-	-	5,795,000	N/A
Change in Net Assets	<u>\$ 1,701,736</u>	<u>\$ 876,805</u>	<u>\$ 870,805</u>	<u>\$ 6,568,425</u>	

**FLOYD COUNTY
FY 2019 BUDGET**

AIRPORT FUND - 505

	2018 Actual	2019			% Change
		Original Budget	First Revision	Final Revision	
Operating Revenues					
Charges for Services	\$ 4,675	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
Fuel Sales	806,485	863,000	863,000	814,110	-5.7%
Rental Fees	261,743	277,600	277,600	288,850	4.1%
Miscellaneous	46,641	24,000	24,000	43,270	80.3%
Total Operating Revenues	<u>1,119,545</u>	<u>1,169,600</u>	<u>1,169,600</u>	<u>1,151,230</u>	<u>-1.6%</u>
Operating Expenses					
Salaries and Benefits	229,174	285,090	285,280	285,280	0.0%
Supplies and Other Expenses	158,403	206,840	213,170	235,690	10.6%
Utilities	59,672	67,500	67,500	67,500	0.0%
Equipment/Air Show	45,026	50,000	800	800	0.0%
Depreciation	530,821	635,275	635,275	612,755	-3.5%
Cost of Goods Sold	587,440	595,500	595,500	530,500	-10.9%
Total Operating Expenses	<u>1,610,536</u>	<u>1,840,205</u>	<u>1,797,525</u>	<u>1,732,525</u>	<u>-3.6%</u>
Operating Income (Loss)	(490,991)	(670,605)	(627,925)	(581,295)	-7.4%
Non-Operating Income (Loss)					
Capital contributions	138,647	-	-	1,762,315	N/A
Interest Earned	313	500	500	500	0.0%
Transfers Out	(95,862)	(436,130)	(72,100)	(72,100)	0.0%
Total Non-Operating Income (Loss)	<u>43,098</u>	<u>(435,630)</u>	<u>(71,600)</u>	<u>1,690,715</u>	<u>-2461.3%</u>
Income (Loss) Before Capital Contributions	<u>(447,893)</u>	<u>(1,106,235)</u>	<u>(699,525)</u>	<u>1,109,420</u>	<u>-258.6%</u>
Change in Net Assets	<u>\$ (447,893)</u>	<u>\$ (1,106,235)</u>	<u>\$ (699,525)</u>	<u>\$ 1,109,420</u>	

**FLOYD COUNTY
FY 2019 BUDGET**

FORUM FUND - 510

	2018 Actual	2019		% Change	
		Original Budget	First Revision		Final Revision
Revenues					
Intergovernmental	\$ 71,964	\$ 72,800	\$ 72,800	\$ 72,800	0.0%
Charges for Services	-	271,000	271,000	-	-100.0%
Rental Fees	-	125,000	125,000	-	-100.0%
Interest Earned	53	350	350	350	0.0%
Miscellaneous	85,545	60,500	60,500	120,140	98.6%
Total Revenues	<u>157,562</u>	<u>529,650</u>	<u>529,650</u>	<u>193,290</u>	<u>-63.5%</u>
Expenses					
Salaries and Benefits	4,859	209,920	209,920	-	-100.0%
Supplies and Other Expenses	356,194	633,570	630,570	502,235	-20.4%
Equipment/Renovations	16,065	-	3,000	3,950	31.7%
Depreciation	342,475	360,810	360,810	350,810	-2.8%
Utilities	190,071	200,000	200,000	187,670	-6.2%
Total Expenses	<u>909,664</u>	<u>1,404,300</u>	<u>1,404,300</u>	<u>1,044,665</u>	<u>-25.6%</u>
(Deficiency) of Revenues over Expenses	(752,102)	(874,650)	(874,650)	(851,375)	-2.7%
Other Financing Sources (Uses)					
Transfers In	565,944	275,000	275,000	748,450	172.2%
Transfers Out	(149,543)	(60,000)	(60,000)	(255,185)	325.3%
Total Other Financing Sources (Uses)	<u>416,401</u>	<u>215,000</u>	<u>215,000</u>	<u>493,265</u>	<u>129.4%</u>
Income (Loss) Before Capital Contributions	<u>(335,701)</u>	<u>(659,650)</u>	<u>(659,650)</u>	<u>(358,110)</u>	<u>-45.7%</u>
Capital contributions	161,599	-	-	-	N/A
Change in Net Assets	<u>\$ (174,101)</u>	<u>\$ (659,650)</u>	<u>\$ (659,650)</u>	<u>\$ (358,110)</u>	

**FLOYD COUNTY
FY 2019 BUDGET**

RECYCLING FUND - 515

	2018 Actual	2019		% Change
		Original Budget	First Revision	
Revenues				
Intergovernmental				
Solid Waste Commission	\$ 396,209	\$ 160,000	\$ 160,000	\$ 26,400 -83.5%
Landfill - Recycle	-	-	-	193,410 N/A
Interest Earned	39	300	100	100 0.0%
Charges for Services	167,239	200,000	160,000	160,000 0.0%
Miscellaneous	348	-	-	(152,475) <u>N/A</u>
Total Revenues	<u>563,835</u>	<u>360,300</u>	<u>320,100</u>	<u>227,435</u> -28.9%
Expenses:				
Salaries and Benefits	290,189	284,620	284,675	293,395 3.1%
Supplies and Other Expenses	146,440	160,755	162,605	163,460 0.5%
Equipment	11,074	8,300	8,300	8,300 0.0%
Depreciation	88,453	157,165	157,165	157,165 0.0%
Utilities	55,302	25,000	50,000	50,000 <u>0.0%</u>
Total Expenses	<u>591,458</u>	<u>635,840</u>	<u>662,745</u>	<u>672,320</u> 1.4%
Debt Service-Interest:				
Interest Expense-Capital Lease	(13,050)	(11,850)	(11,850)	(12,350) <u>4.2%</u>
Total Debt Service-Interest	<u>(13,050)</u>	<u>(11,850)</u>	<u>(11,850)</u>	<u>(12,350)</u> <u>4.2%</u>
Other Financing Sources (Uses)				
Transfers In/Out	(47,780)	(42,330)	(42,330)	151,020 -456.8%
Total Other Financing Sources (Uses)	<u>(47,780)</u>	<u>(42,330)</u>	<u>(42,330)</u>	<u>151,020</u> -456.8%
Income (Loss) Before Capital Contributions	<u>(88,453)</u>	<u>(329,720)</u>	<u>(396,825)</u>	<u>(306,215)</u> -22.8%
Capital contributions	1,672,856	-	-	- <u>N/A</u>
Change in Net Assets	<u>\$ 1,584,403</u>	<u>\$ (329,720)</u>	<u>\$ (396,825)</u>	<u>\$ (306,215)</u>

**FLOYD COUNTY
FY 2019 BUDGET**

ANIMAL CONTROL FUND - 520

	2018 Actual	2019			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
Intergovernmental					
Charges for Services	\$ 29,135	\$ 26,000	\$ 26,000	\$ 26,000	0.0%
Fines	-	1,500	1,500	1,500	0.0%
Interest Earned	187	200	450	450	0.0%
Grants	-	-	10,000	10,000	0.0%
Donations	4,068	-	10,500	15,600	48.6%
Miscellaneous	695	850	1,100	1,100	0.0%
Total Revenues	<u>34,084</u>	<u>28,550</u>	<u>49,550</u>	<u>54,650</u>	<u>10.3%</u>
Expenditures					
Salaries and Benefits	402,526	482,040	482,230	457,730	-5.1%
Other Operating Costs	167,911	256,230	282,540	287,140	1.6%
Total Expenditures	<u>570,437</u>	<u>738,270</u>	<u>764,770</u>	<u>744,870</u>	<u>-2.6%</u>
(Deficiency) of Revenues over Expenditures	(536,353)	(709,720)	(715,220)	(690,220)	-3.5%
Other Financing Sources (Uses)					
Transfers In	690,710	559,720	559,720	559,720	0.0%
Transfers Out	-	-	-	(39,125)	N/A
Total Other Financing Sources (Uses)	<u>690,710</u>	<u>559,720</u>	<u>559,720</u>	<u>520,595</u>	<u>-7.0%</u>
Net Change in Fund Balance	<u>\$ 154,357</u>	<u>\$ (150,000)</u>	<u>\$ (155,500)</u>	<u>\$ (169,625)</u>	

**FLOYD COUNTY
FY 2019 BUDGET**

ROME FLOYD PARKS AND RECREATION - 530

	2018 Actual	2019		% Change	
		Original Budget	First Revision		Final Revision
Revenues					
Miscellaneous Revenues	\$ 11,796	\$ 10,000	\$ 10,000	\$ 16,325	63.3%
Contingency	-	30,000	30,000	30,000	0.0%
Administration	-	-	1,250	1,250	0.0%
Swimming Pool	51,059	48,200	48,200	55,250	14.6%
Other Programs	92,012	88,000	88,000	88,000	0.0%
Gymnastics	293,832	303,400	312,400	312,400	0.0%
Special Populations Services	53,950	52,000	53,500	53,500	0.0%
Concessions	133,484	140,000	140,000	140,000	0.0%
Coosa River Trading Post	87,264	82,100	82,100	80,300	-2.2%
Etowah Park Golf Practice	4,000	6,000	6,000	6,000	0.0%
Youth Athletics	223,498	230,000	230,000	246,745	7.3%
Scoreboards	-	3,000	3,000	6,000	100.0%
Recreation Centers	160,255	148,200	148,200	154,420	4.2%
Parks & Recreation Services	92,209	85,000	85,495	85,495	0.0%
Total Revenues	<u>1,203,359</u>	<u>1,225,900</u>	<u>1,238,145</u>	<u>1,275,685</u>	<u>3.0%</u>
Expenditures					
Administrative Operations	785,700	904,355	910,855	946,670	3.9%
Contingency	-	30,000	30,000	30,000	0.0%
Swimming Pool	41,182	42,935	43,085	50,135	16.4%
Other Programs	72,158	74,960	75,065	75,065	0.0%
Gymnastics	242,067	268,695	277,695	277,695	0.0%
Special Populations Services	34,298	52,500	52,500	52,500	0.0%
Concessions	102,311	117,520	117,520	117,520	0.0%
Coosa River Trading Post	67,634	76,340	76,340	74,540	-2.4%
Etowah Park Golf Practice	-	-	-	-	N/A
Sports Division Administration	131,343	143,740	144,140	110,825	-23.1%
Youth Athletics	158,611	169,540	171,275	173,165	1.1%
Scoreboards	-	3,000	3,000	3,000	0.0%
Recreation Centers	238,879	238,485	238,545	244,765	2.6%
Recreation Services Administration	206,729	206,990	206,990	206,990	0.0%
Parks & Recreation Services	1,050,785	1,103,410	1,103,905	1,103,905	0.0%
Buildings	64,373	61,705	61,705	63,475	2.9%
Shop	120,632	118,495	118,495	118,495	0.0%
Total Expenditures	<u>3,316,702</u>	<u>3,612,670</u>	<u>3,631,115</u>	<u>3,648,745</u>	<u>0.5%</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(2,113,343)</u>	<u>(2,386,770)</u>	<u>(2,392,970)</u>	<u>(2,373,060)</u>	<u>-0.8%</u>
Other Financing Sources (Uses)					
Transfers In	1,858,400	1,858,400	1,858,400	1,894,550	1.9%
Transfers Out	-	-	-	(80,635)	N/A
Total Other Financing Sources (Uses)	<u>1,858,400</u>	<u>1,858,400</u>	<u>1,858,400</u>	<u>1,813,915</u>	<u>-2.4%</u>
Net Change in Fund Balance	<u>\$ (254,943)</u>	<u>\$ (528,370)</u>	<u>\$ (534,570)</u>	<u>\$ (559,145)</u>	

**FLOYD COUNTY
FY 2019 BUDGET**

RECREATION SPECIAL PROJECTS - 534

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

**FLOYD COUNTY
FY 2019 BUDGET**

HEALTH INSURANCE FUND - 600

	2018 Actual	2019		% Change	
		Original Budget	First Revision		Final Revision
Revenues					
Contributions:					
Floyd County	\$ 5,315,412	\$ 5,780,220	\$ 5,780,220	\$ 5,621,790	-2.7%
County Employees	1,720,182	1,891,300	1,891,300	1,891,300	0.0%
Retirees	-	105,000	105,000	-	-100.0%
Premiums Paid by Others	33,146	20,000	20,000	20,000	0.0%
Premiums Paid by Others-RFCDA	-	-	-	10,000	N/A
Interest Earned	25,681	25,000	25,000	25,000	0.0%
Miscellaneous	35,000	6,000	36,000	30,000	-16.7%
Total Revenues	<u>7,129,422</u>	<u>7,827,520</u>	<u>7,857,520</u>	<u>7,598,090</u>	<u>-3.3%</u>
Expenditures					
Salary and Benefits	58,105	60,220	60,220	60,220	0.0%
Other Costs	161,645	173,910	161,965	162,510	0.3%
Professional Fees	144,456	140,000	140,000	144,165	3.0%
Claims	6,959,433	6,500,000	7,000,000	6,533,100	-6.7%
Stop Loss	848,120	927,610	927,610	904,465	-2.5%
HRA Payments	166,811	140,000	140,000	113,135	-19.2%
Administrative Fee	265,257	231,600	231,600	355,095	53.3%
All Other	1,050	-	-	-	N/A
Total Expenditures	<u>8,604,876</u>	<u>8,173,340</u>	<u>8,661,395</u>	<u>8,272,690</u>	<u>-4.5%</u>
Other Financing Sources					
Transfers In	-	-	-	443,700	N/A
Transfers Out	(431,950)	-	-	(422,975)	N/A
Total Other Financing Sources	<u>(431,950)</u>	<u>-</u>	<u>-</u>	<u>20,725</u>	<u>N/A</u>
Net Change in Fund Balance	<u>\$ (1,907,404)</u>	<u>\$ (345,820)</u>	<u>\$ (803,875)</u>	<u>\$ (653,875)</u>	

**FLOYD COUNTY
FY 2019 BUDGET**

WORKERS' COMPENSATION FUND - 700

	2018 Actual	2019			% Change
		Original Budget	First Revision	Final Revision	
Revenues					
Transfers In	\$ 639,532	\$ 887,960	\$ 887,960	\$ 831,430	-6.4%
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>861,430</u>	<u>-6.2%</u>
Expenditures					
Management Services	42,454	50,000	50,000	21,400	-57.2%
Claims	495,504	660,000	660,000	450,600	-31.7%
Excess Insurance	(194,515)	207,960	207,960	985,140	373.7%
Total Expenditures	<u>343,443</u>	<u>917,960</u>	<u>917,960</u>	<u>1,457,140</u>	<u>58.7%</u>
Net Change in Fund Balance	<u>\$ 317,524</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (595,710)</u>	