



Floyd County, Georgia

F.Y. 2021

December 8, 2020

FLOYD COUNTY, GEORGIA
FY 2021 Original Budget

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FLOYD COUNTY, GEORGIA			
FY 2021			
GENERAL FUND BUDGET			
MAJOR VARIANCES FROM FY 2020 ORIGINAL BUDGET			
	2020 Original Budget	2021 Original Budget	Increase (Decrease)
REVENUES			
Taxes			
Property Tax - Current Year	\$ 27,900,000	\$ 30,260,450	\$ 2,360,450
Prior Years Taxes	835,000	898,900	63,900
Motor Vehicle Taxes	412,860	354,350	(58,510)
Recording Intangible Taxes	280,000	380,000	100,000
Motor Vehicle TAVT	2,645,000	2,941,720	296,720
Local Option Sales Tax	8,925,000	8,743,870	(181,130)
Other Taxes	1,185,000	1,240,000	55,000
Intergovernmental			
State Offender - Rehab	3,400,000	3,300,000	(100,000)
Charges for Services			
City of Rome Inmate Contract	-	58,635	58,635
Bartow County Inmate Contract	128,360	192,540	64,180
Rome Braves Inmate Contract	20,000	-	(20,000)
Clerk of Court - Recording Fees	240,000	340,000	100,000
Clerk of Court - Copies	40,000	30,000	(10,000)
Clerk of Court - Advance Deposits	40,000	60,000	20,000
Sheriff - Fees & Services	165,000	250,000	85,000
Sheriff - Boarding Inmates	840,000	540,000	(300,000)
Tax Commissioner - TAVT Admin Fee	25,000	100,000	75,000
Tax Commissioner -Street Light	437,235	465,000	27,765
Magistrate Court Fees	290,000	70,000	(220,000)
City of Rome - Jail Surcharge	75,000	60,000	(15,000)
All Other - Jail Surcharge	93,800	78,500	(15,300)
Interest Earned			
Interest - Checking	100,000	70,000	(30,000)
Miscellaneous			
Phone Commissions	550,000	600,000	50,000
Increase (Decrease) to Revenues comparing 2020 original budget to 2021 original budget			\$ 2,406,710

FLOYD COUNTY, GEORGIA			
FY 2021			
GENERAL FUND BUDGET			
MAJOR VARIANCES FROM FY 2020 ORIGINAL BUDGET			
	2020 Original Budget	2021 Original Budget	Increase (Decrease)
EXPENDITURES			
Salaries	\$ 25,332,450	\$ 27,245,255	\$ 1,912,805
FICA	1,937,935	2,084,265	146,330
Workers' Compensation	-	442,240	442,240
Health Insurance Funding	5,612,970	5,633,490	20,520
Voluntary Insurance	76,970	80,520	3,550
Pension Funding	2,213,930	2,987,380	773,450
Basic Liability & Property Insurance	364,125	390,895	26,770
Information Technology			
Dues & Subscriptions	100	146,100	146,000
General Services			
Peace Officers Retirement	27,120	38,400	11,280
Insurance Claims	150,000	115,000	(35,000)
Employee Raises	53,500	-	(53,500)
Superior Court			
Divorcing Seminar	22,600	-	(22,600)
Divorcing Seminar Revenue	(10,000)	-	10,000
Victim Witness			
5% Add on Fine	(100,000)	(74,000)	26,000
Floyd County Sheriff			
Utilities	460,000	500,000	40,000
Boarding Inmates	839,000	890,000	51,000
County Prison			
Utilities	378,000	325,000	(53,000)
Boarding Inmates	777,000	800,310	23,310
Public Works			
Surface Treatment Materials	130,000	140,000	10,000
Drainage Materials	75,000	80,000	5,000
Asphalt	110,000	120,000	10,000
Gas & Oil	280,000	250,000	(30,000)
Repairs & Maintenance	250,000	260,000	10,000
Property Clean Up	40,000	20,000	(20,000)
Data Processing	30,300	19,200	(11,100)
Economic Development	187,950	201,450	13,500
Planning Commission	224,780	234,755	9,975
GIS	61,650	12,350	(49,300)
Non-Capital Equipment	363,645	337,860	(25,785)

FLOYD COUNTY, GEORGIA			
FY 2021			
GENERAL FUND BUDGET			
MAJOR VARIANCES FROM FY 2020 ORIGINAL BUDGET			
	2020 Original Budget	2021 Original Budget	Increase (Decrease)
Transfers Out			
Transfer to Emergency Management	\$ 150,000	\$ 156,260	\$ 6,260
Transfer to Capital Projects	1,291,800	511,615	(780,185)
Transfer to Debt Service	1,059,805	1,093,715	33,910
Transfer to Forum	582,375	438,495	(143,880)
Transfer to Animal Control	782,000	908,115	126,115
Transfer to Health Insurance	-	627,440	627,440
Transfer to Recreation	1,858,400	2,459,100	600,700
Transfer to Workers' Compensation	608,290	-	(608,290)
Increase (Decrease) to Expenditures			<u>\$ 3,253,515</u>
Net Increase (Decrease) comparing 2020 original budget to 2021 original budget			<u>\$ (846,805)</u>
2020 Original Budget use of fund balance			\$(3,588,150)
2021 Original Budget use of fund balance			<u>(4,422,650)</u>
			<u>\$ (834,500)</u>

FLOYD COUNTY, GEORGIA
FY 2021 BUDGETARY HIGHLIGHTS

GENERAL FUND MAJOR ITEMS

- **Salaries** are \$1.9M more than the FY 2020 original budget. Changes in salaries include:
 - Public safety pay plan adjustment implemented in October 2020.
 - Reclassification of positions in the Finance Department (Accountant, Office Manager, & Senior Accounting Technician).
 - Total cost of reclassifications is \$23,225.
 - Purchasing added a position in FY 2020 after the budget was adopted. They are also using a part-time position.
 - Total cost \$54,855.
 - Superior Court includes the addition of a 4th Chief Judge appointment.
 - This is an additional \$16K.
 - Increase of \$10K for all 4 Superior Court judges.
 - This is offset by savings from personnel changes due to the dissolution of the Office of Receiver with the Clerk of Superior Court taking over these duties.
 - Full implementation of supplements for the Public Defender's office.
 - Half of this was implemented in FY 2020 with the other half being implemented in FY 2021.
 - Total cost is \$139K.
 - County Police department has 2 more positions than in FY 2020 due to the addition of school resource officers.
 - Sheriff's Office budget includes 4 new deputy positions to staff court proceedings as requested by judges.
 - Total cost for this is \$127K. This is offset with savings from freezing 2 vacant jail officer positions.
 - Net cost is \$69K.
 - Prison has 3 more positions than the FY 2020 original budget.
 - 2 officers for City of Rome and Bartow County details. This is offset by revenues for the detail crews.
 - Public Works includes a reorganization plan that abolishes 2 positions, creates an Assistant Public Works Director position, and creates a Solid Waste Director position.
 - Net cost of reorganization plan is \$85K.
 - Public Works salaries reflect a \$300K reduction due to the number of open positions.
 - Budget projection includes a 2% merit increase budgeted at 1% due to timing of evaluations and not all employees will receive 2% merit increase.
 - This accounts for \$250K of the increase to Salaries.
- **Pension** cost is \$773K more than the FY 2020 original budget.
 - A change in the mortality table used to calculate our cost resulted in a \$171K increase in cost.
 - The plan changes we made cost an additional \$272K. This is close to what was expected.
 - Increases to payroll also affect our cost as well as an annual 4.5% increase (\$109K) per year to our charges & credits.
 - FY 2020 original budget included \$2.2M for pension cost. The recommended contribution ended up being \$3.2M.
 - FY 2019 is the first year in a while that we didn't pay the recommended amount. We paid an amount in between the required and recommended contributions.
 - It's advised to pay the recommended amount since we aren't fully funded to keep our funding % from dropping.

- Our current funding is 82.2% compared to 91.9% in 2018. ACCG's recommended funding ratio is 125%.
 - The recommended contribution is 23.4% of payroll.
- **Health** care costs continue to go up.
 - The FY 2021 recommended budget includes an additional \$627K transfer from the General Fund to cover the projected \$8M in claims cost.
- **Animal Control (PAWS)** will require an increase in the transfer from the General Fund of \$126K to maintain operations.
- **Recreation** will require an additional \$601K to continue to operate all programs and keep all facilities open.
- While **Debt Service** didn't increase that much compared to FY 2020, the Economic Development debt is costing the County \$667K net for FY 2021.
- **Total cost** of the increases is **\$4.0M**.

GENERAL FUND

Revenues

- **Taxes** increased \$2,536,430.
 - Property Taxes-Current Year is based on 99% collection rate and 2% increase in digest and includes millage rate increase from FY 2020. No millage rate increase is included for FY 2021.
 - Property Tax – Prior Years increased \$63,900 based on FY 2020 and prior year collections.
 - Motor Vehicle Taxes projected with a 13% decrease (\$58K) based on 2020 tax digest.
 - Motor Vehicle TAVT projected based on CY collections and 5% decrease due to new TAVT law that went in effect in July 2020.
 - The rates for the County & City were flipped. The County now receives 23% and the City receives 28%.
 - LOST projection is a \$181K decrease and was projected to be the same as FY 2019 collections plus \$100K.
 - All other taxes based on current year and prior year collections reflect a \$55K increase.
- **Intergovernmental** revenue projection is based on current year and prior year collections.
 - State Offender Rehab decreased \$100K based on current year and prior year collections.
- **Charges for Services** increased \$197,105.
 - Most of the projections are based on current year and prior year collections or FY 2020 annualized.
 - There is an increase of \$44,180 in inmate detail crew contracts due to the addition of an additional crew in Bartow County and no longer having the Rome Braves crew. The Bartow County additional contract is currently a temporary contract but Warden Michael Long is working on making this permanent.
 - The projection for Sheriff-Boarding Inmates reflects a decrease of \$300,000. This is based on current year annualized. This is largely due to a decrease in boarding inmates from Chattooga County.
 - Through September 2020, Chattooga County revenue is down \$236K compared to FY 2019.
- **Interest Earned** reflects a decrease of \$30,000 due to decreased interest rates.
- **Miscellaneous Revenue** increased \$50,000 from an increase in phone commissions.

Expenditures

- **Salaries & FICA**
 - Salaries are \$1.9M higher than the FY 2020 original budget.
 - FICA is \$146K higher than FY 2020 original budget.
 - See notes in Major Items above.
- **Health Insurance**
 - Health insurance costs are \$20K 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.
 - There is an additional transfer from the General Fund of \$627K to cover the projected cost of claims for FY 2021.
- **Equipment**
 - Non-capital equipment requests have decreased \$53K county wide compared to FY 2020. The General Fund has decreased \$25K.
- **Information Technology**
 - Dues & Subscriptions increased \$60K for annual subscriptions to Cylance, Vipereyez, & Barracuda.
 - Cylance is for network security.
 - Vipereyez will improve our network security by detecting suspicious activity that is an additional layer above antivirus monitoring and firewalls.
 - Barracuda provides automatic encryption for emails.
- **Transfers Out**
 - Capital Projects transfer reflects a decrease of \$780K.
 - Transfer to Forum decreased \$144K due to change in operations.
 - Animal Control transfer increased \$126K to cover cost of operation.
 - Transfer to Health Insurance is \$627K to cover cost of expected claims.
 - Transfer to Recreation increased \$601K.
 - Workers' Compensation transfer decreased \$608K. See Workers' Compensation fund below.
- **Fund Balance**
 - Total use of fund balance for FY 2021 is projected to be \$4.4M at this time.
 - Estimated use of fund balance for FY 2020 is \$991K.
 - This includes the \$2.1M in CARES funding.
 - Without CARES funding, our use of fund balance would be \$3.1M with a projected use of fund balance for FY 2020 of \$2.4M.
 - FY 2020 ending fund balance is projected to be \$17.1M total.
 - \$2M of this is restricted and not available for general operating purposes.
 - An additional \$4.4M is assigned for FY 2021 operations.
 - Without the \$2.1M in CARES funding, we would be at \$15.1M total.
 - FY 2019 ending fund balance was \$17.8M (\$2M restricted and \$3.5M assigned for FY 2020 operations) with a use of fund balance for 2019 of \$765K.

FIRE FUND

- **Taxes** increased \$206,620.
 - Property Taxes-Current Year is based on 99% collection rate and 2% increase in digest.
 - Motor Vehicle Taxes projected with a 13% decrease based on 2020 tax digest.
 - Motor Vehicle TAVT projected based on CY collections and 5% decrease due to new TAVT law that went in effect in July 2020.
 - The rates for the County & City were flipped. The County now receives 23% and the City receives 28%.
 - Insurance Premium tax based on current year collections.
 - All other taxes based on current year and prior year collections.
- **City of Cave Spring** includes \$112,500 for an additional position.
- **City of Rome** includes a \$630K increase.
 - This increase includes using \$250K of our portion of the Fire Department's fund balance to offset the increase. Without this use of fund balance, our increase would be \$880K.

SOLID WASTE FUND

- **Taxes** increased \$95,425.
 - Property Taxes-Current Year based on 99% collection rate and 2% increase in digest.
 - Motor Vehicle Taxes projected with a 13% decrease based on 2020 tax digest.
 - Motor Vehicle TAVT projected based on CY collections and 5% decrease due to new TAVT law that went in effect in July 2020.
 - The rates for the County & City were flipped. The County now receives 23% and the City receives 28%.
 - 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.

STADIUM MAINTENANCE FUND

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

DEBT SERVICE FUND

- 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 \$667,240.
- The cost of the lease purchase entered into in 2019 for LED lighting conversions is added for FY 2021. The cost of this is \$110,150.
- There is also a new lease purchase project for FY 2021 for LED lighting conversion at the Judicial building. This is an additional cost of \$48K.

FORUM FUND

- The current budget does not include Safari management.
- Staffing is budgeted by using Recreation staff and transferring their salaries to the Forum.

RECYCLING FUND

- Included in the FY 2021 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 2021, this is \$117,575 each.

INSURANCE FUND

- Claims are projected to be \$8M for FY 2021.
 - This will require an additional \$627K transfer from the General Fund to cover these costs.
 - Annualized claims through October 2020 are \$8.2M.

**FLOYD COUNTY
FY 2021 BUDGET**

GENERAL FUND - 100

	2019 Actual	2020		2021 Original Budget	% Change
		Original Budget	First Revision		
Appropriation of Jail Surcharge Funds	\$ 269,693	\$ 379,050	\$ 453,455	\$ -	-100.0%
Appropriation of DATE Fund Balance	(9,908)	48,535	49,585	50,505	4.1%
Revenues					
Taxes	42,136,076	42,962,860	44,816,275	45,599,290	6.1%
Licenses and Permits	236,383	230,150	230,150	232,120	0.9%
Intergovernmental	3,708,311	3,818,000	5,910,130	3,718,000	-2.6%
Charges for Services	4,272,597	4,257,195	3,871,295	4,118,725	-3.3%
Fines and Forfeitures	1,056,713	1,026,500	644,890	1,027,710	0.1%
Interest Earned	108,963	106,535	82,035	77,525	-27.2%
Miscellaneous	737,386	626,800	680,100	676,250	7.9%
Total Revenues	52,256,429	53,028,040	56,234,875	55,449,620	4.6%
Expenditures					
General Government					
Board of Commissioners	155,388	184,775	169,785	182,605	-1.2%
County Manager	526,460	539,055	524,605	579,045	7.4%
County Clerk	286,121	336,460	313,020	340,345	1.2%
Finance	558,124	603,480	598,375	709,540	17.6%
Purchasing	150,013	195,490	235,800	267,130	36.6%
Information Technology	577,888	698,485	693,555	797,035	14.1%
Human Resources	583,943	662,565	661,010	674,035	1.7%
Tax Commissioner	960,244	1,059,150	1,115,825	1,076,900	1.7%
Tax Appraisers	995,620	1,070,270	1,064,370	1,150,945	7.5%
Tax Assessors	51,543	54,210	49,710	53,780	-0.8%
Facilities Management	1,041,983	1,151,880	1,196,000	1,220,155	5.9%
Engineering	242,546	266,355	269,835	288,140	8.2%
Board of Registrars	201,305	280,405	282,205	268,795	-4.1%
General Services	1,938,738	1,735,905	1,752,555	1,663,475	-4.2%
Total General Government	8,269,915	8,838,485	8,926,650	9,271,925	4.9%
Judicial					
Superior Court	86,576	130,220	136,765	134,930	3.6%
Board of Equalization	15,044	16,840	16,840	22,270	32.2%
Superior Court - Office of Receiver	398,100	409,740	334,870	-	-100.0%
Judge Niedrach - Superior Court	78,990	82,200	84,450	98,930	20.4%
Judge Johnson - Superior Court	68,956	62,245	62,480	99,225	59.4%
Judge Sparks - Superior Court	57,788	75,555	63,555	78,625	4.1%
Judge Wetherington - Superior Court	73,289	72,900	72,900	84,950	16.5%
Superior Court Administrator	122,331	135,790	133,790	130,665	-3.8%
Matrix Program	-	-	-	-	N/A
Mental Health Court	(12,793)	22,850	23,900	25,445	11.4%
Adult Felony Drug Court	2,886	25,685	25,685	25,060	-2.4%
HIDTA	-	-	-	-	N/A
Court Reporter - Judge Niedrach	112,334	118,825	178,615	120,515	1.4%
Court Reporter - Judge Johnson	135,182	144,425	144,425	148,730	3.0%
Court Reporter - Judge Sparks	105,246	114,950	113,190	121,665	5.8%
Court Reporter - Judge Wetherington	114,805	139,430	139,430	151,395	8.6%
Clerk of Superior Court	903,402	1,049,075	1,068,415	1,485,440	41.6%
District Attorney	1,252,075	1,352,335	1,344,975	1,421,860	5.1%
Victim Witness Program	115,075	91,885	91,915	107,355	16.8%
Public Defender	648,060	712,580	672,295	857,105	20.3%
Magistrate Court	675,366	587,585	588,235	606,025	3.1%
Probate Court	591,253	643,370	643,930	618,500	-3.9%
Juvenile Court	1,084,344	1,206,210	1,193,135	1,238,340	2.7%
Total Judicial	6,628,310	7,194,695	7,133,795	7,577,030	5.3%

**FLOYD COUNTY
FY 2021 BUDGET**

GENERAL FUND - 100

	2019 Actual	2020		2021 Original Budget	% Change
		Original Budget	First Revision		
Public Safety					
County Police	\$ 5,480,342	\$ 5,798,220	\$ 5,997,015	\$ 6,729,160	16.1%
Sheriff - County Jail	10,471,303	11,288,025	11,692,250	12,463,035	10.4%
Medical Department-Prisoners	3,154,143	3,204,800	3,204,800	3,204,630	0.0%
County Prison	5,766,662	6,548,680	6,731,050	6,882,580	5.1%
Coroner	176,070	156,825	190,290	192,025	22.4%
Interagency	18,458	18,500	18,500	18,500	0.0%
Total Public Safety	<u>25,066,978</u>	<u>27,015,050</u>	<u>27,833,905</u>	<u>29,489,930</u>	<u>9.2%</u>
Public Works					
Public Works	4,812,938	5,209,975	5,156,695	5,336,365	2.4%
Total Public Works	<u>4,812,938</u>	<u>5,209,975</u>	<u>5,156,695</u>	<u>5,336,365</u>	<u>2.4%</u>
Health and Welfare					
Health	402,875	397,875	397,875	390,000	-2.0%
Welfare	212,819	222,560	222,560	222,560	0.0%
Transportation for Seniors	11,688	10,600	10,600	10,600	0.0%
Total Health and Welfare	<u>627,382</u>	<u>631,035</u>	<u>631,035</u>	<u>623,160</u>	<u>-1.2%</u>
Culture and Recreation					
Library	1,259,270	1,259,270	1,259,270	1,259,270	0.0%
Total Culture and Recreation	<u>1,259,270</u>	<u>1,259,270</u>	<u>1,259,270</u>	<u>1,259,270</u>	<u>0.0%</u>
Housing and Development					
Cooperative Extension	158,973	169,245	165,705	184,590	9.1%
Economic Development	219,839	232,950	232,950	246,450	5.8%
Total Housing and Development	<u>378,812</u>	<u>402,195</u>	<u>398,655</u>	<u>431,040</u>	<u>7.2%</u>
Interagency					
NW Ga Regional Commission	61,324	61,325	61,325	60,715	-1.0%
Planning Commission	193,300	224,780	224,780	234,755	4.4%
Environmental Office	58,500	58,500	58,500	58,500	0.0%
GIS	6,350	61,650	61,650	12,350	-80.0%
Total Interagency	<u>319,474</u>	<u>406,255</u>	<u>406,255</u>	<u>366,320</u>	<u>-9.8%</u>
Total Budgeted Expenditures	<u>47,363,078</u>	<u>50,956,960</u>	<u>51,746,260</u>	<u>54,355,040</u>	<u>6.7%</u>
Other Financing Sources (Uses)					
Transfers In	1,208,360	773,440	949,700	777,510	0.5%
Transfers Out	(6,867,048)	(6,432,670)	(7,835,605)	(6,294,740)	-2.1%
Total Other Financing Sources (Uses)	<u>(5,658,688)</u>	<u>(5,659,230)</u>	<u>(6,885,905)</u>	<u>(5,517,230)</u>	<u>-2.5%</u>
Total Expenditures and (Uses)	<u>53,021,766</u>	<u>56,616,190</u>	<u>58,632,165</u>	<u>59,872,270</u>	<u>5.8%</u>
Net Change in Fund Balance	<u>\$ (765,337)</u>	<u>\$ (3,588,150)</u>	<u>\$ (2,397,290)</u>	<u>\$ (4,422,650)</u>	

**FLOYD COUNTY
FY 2021 BUDGET**

FIRE FUND - 200

	2019 Actual	2020		2021	% Change
		Original Budget	First Revision	Original Budget	
Revenues					
Insurance Premium Tax	\$ 4,061,734	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	0.0%
Other Taxes	3,465,147	3,473,290	3,592,165	3,679,910	5.9%
Intergovernmental	-	-	1,016,000	-	N/A
Interest Earned	12,536	8,500	8,500	20,000	135.3%
Total Revenues	<u>7,539,416</u>	<u>7,481,790</u>	<u>8,616,665</u>	<u>7,699,910</u>	<u>2.9%</u>
Expenditures					
Public Safety	6,648,140	7,093,055	7,300,130	7,779,640	9.7%
Excess (Deficiency) of Revenues over Expenditures	891,276	388,735	1,316,535	(79,730)	-120.5%
Other Financing Sources (Uses)					
Transfers In	200,000	200,000	200,000	200,000	0.0%
Transfers Out	(125,000)	(125,000)	(125,000)	(125,000)	0.0%
Total Other Financing Sources (Uses)	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>0.0%</u>
Net Change in Fund Balance	<u>\$ 966,276</u>	<u>\$ 463,735</u>	<u>\$ 1,391,535</u>	<u>\$ (4,730)</u>	

**FLOYD COUNTY
FY 2021 BUDGET**

HOTEL/MOTEL FUND - 203

	2019 Actual	2020		2021 Original Budget	% Change
		Original Budget	First Revision		
Revenues					
Taxes	\$ 105,944	\$ 110,000	\$ 85,000	\$ 105,000	-4.5%
Interest Earned	109	150	150	100	-33.3%
Total Revenues	<u>106,053</u>	<u>110,150</u>	<u>85,150</u>	<u>105,100</u>	<u>-4.6%</u>
Expenditures					
Economic Development	4,150	5,000	5,000	10,000	100.0%
Transfers Out	101,903	105,150	80,150	95,100	-9.6%
Total Expenditures	<u>106,053</u>	<u>110,150</u>	<u>85,150</u>	<u>105,100</u>	<u>-4.6%</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**FLOYD COUNTY
FY 2021 BUDGET**

E-911 FUND - 205

	2019 Actual	2020		2021 Original Budget	% Change
		Original Budget	First Revision		
Revenues					
Intergovernmental	\$ 2,040	\$ 2,000	\$ 3,950	\$ 2,000	0.0%
Charges for Services	1,896,456	1,947,000	1,947,000	1,857,000	-4.6%
Interest Earned	558	600	600	600	0.0%
Miscellaneous	50	-	-	-	N/A
Total Revenues	<u>1,899,104</u>	<u>1,949,600</u>	<u>1,951,550</u>	<u>1,859,600</u>	<u>-4.6%</u>
Expenditures					
Salaries and Benefits	1,592,184	1,665,850	1,685,535	1,800,200	8.1%
Other Operating Costs	245,720	242,070	240,385	276,010	14.0%
Equipment	924	-	1,255	1,500	N/A
Total Expenditures	<u>1,838,828</u>	<u>1,907,920</u>	<u>1,927,175</u>	<u>2,077,710</u>	<u>8.9%</u>
Net Change in Fund Balance	<u>\$ 60,276</u>	<u>\$ 41,680</u>	<u>\$ 24,375</u>	<u>\$ (218,110)</u>	

**FLOYD COUNTY
FY 2021 BUDGET**

800 MHz COMMUNICATIONS FUND - 206

	2019 Actual	2020		2021 Original Budget	% Change
		Original Budget	First Revision		
Revenues					
Intergovernmental	\$ 952	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
Charges for Services	411,870	409,450	409,450	417,930	2.1%
Interest Earned	1,743	200	200	500	150.0%
Total Revenues	<u>414,565</u>	<u>410,650</u>	<u>410,650</u>	<u>419,430</u>	<u>2.1%</u>
Expenditures					
Salaries and Benefits	72,667	78,070	78,070	88,760	13.7%
Other Operating Costs	528,391	585,330	536,880	543,325	-7.2%
Equipment	-	-	-	8,900	N/A
Total Expenditures	<u>601,058</u>	<u>663,400</u>	<u>614,950</u>	<u>640,985</u>	<u>-3.4%</u>
Excess (Deficiency) of Revenues over Expenditures	(186,493)	(252,750)	(204,300)	(221,555)	-12.3%
Other Financing Sources (Uses)					
Transfers Out	(12,065)	(12,250)	(12,250)	(12,430)	1.5%
Total Other Financing Sources (Uses)	<u>(12,065)</u>	<u>(12,250)</u>	<u>(12,250)</u>	<u>(12,430)</u>	<u>1.5%</u>
Net Change in Fund Balance	<u>\$ (198,558)</u>	<u>\$ (265,000)</u>	<u>\$ (216,550)</u>	<u>\$ (233,985)</u>	

**FLOYD COUNTY
FY 2021 BUDGET**

EMERGENCY MANAGEMENT FUND - 207

	2019 Actual	2020		2021 Original Budget	% Change
		Original Budget	First Revision		
Revenues					
Intergovernmental	\$ 28,895	\$ 28,895	\$ 59,745	\$ 28,895	0.0%
Grants	10,608	-	-	-	N/A
Interest Earned	60	60	60	50	-16.7%
Total Revenues	<u>39,563</u>	<u>28,955</u>	<u>59,805</u>	<u>28,945</u>	<u>0.0%</u>
Expenditures					
Salaries and Benefits	118,336	115,080	115,080	119,725	4.0%
Other Operating Costs	49,622	56,740	89,790	56,480	-0.5%
Payment to City of Rome Fire Fund	19,885	24,000	24,000	24,000	0.0%
Total Expenditures	<u>187,843</u>	<u>195,820</u>	<u>228,870</u>	<u>200,205</u>	<u>2.2%</u>
(Deficiency) of Revenues over Expenditures	(148,280)	(166,865)	(169,065)	(171,260)	2.6%
Other Financing Sources (Uses)					
Transfers In	140,000	150,000	150,000	156,260	4.2%
Transfers Out	(17,250)	-	-	(10,000)	N/A
Total Other Financing Sources (Uses)	<u>122,750</u>	<u>150,000</u>	<u>150,000</u>	<u>146,260</u>	<u>-2.5%</u>
Net Change in Fund Balance	<u>\$ (25,530)</u>	<u>\$ (16,865)</u>	<u>\$ (19,065)</u>	<u>\$ (25,000)</u>	

**FLOYD COUNTY
FY 2021 BUDGET**

LAW LIBRARY FUND - 210

	2019 Actual	2020		2021	% Change
		Original Budget	First Revision	Original Budget	
Revenues					
Charges for Services	\$ 32,769	\$ 33,000	\$ 28,050	\$ 30,000	-9.1%
Interest Earned	4,848	5,000	3,750	2,000	-60.0%
Total Revenues	<u>37,617</u>	<u>38,000</u>	<u>31,800</u>	<u>32,000</u>	<u>-15.8%</u>
Expenditures					
Other Operating Costs	18,150	23,000	63,350	81,540	254.5%
Total Expenditures	<u>18,150</u>	<u>23,000</u>	<u>63,350</u>	<u>81,540</u>	<u>254.5%</u>
Other Financing Sources (Uses)					
Transfers Out	-	-	(61,600)	-	N/A
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(61,600)</u>	<u>-</u>	<u>N/A</u>
Net Change in Fund Balance	<u>\$ 19,468</u>	<u>\$ 15,000</u>	<u>\$ (93,150)</u>	<u>\$ (49,540)</u>	

**FLOYD COUNTY
FY 2021 BUDGET**

SOLID WASTE FUND - 220

	2019 Actual	2020		2021 Original Budget	% Change
		Original Budget	First Revision		
Revenues					
Taxes	\$ 1,383,007	\$ 1,380,490	\$ 1,429,440	\$ 1,475,915	6.9%
Intergovernmental	-	-	100	-	N/A
Interest Earned	11,998	15,000	11,250	5,000	-66.7%
Total Revenues	<u>1,395,004</u>	<u>1,395,490</u>	<u>1,440,790</u>	<u>1,480,915</u>	<u>6.1%</u>
Expenditures					
Salaries and Benefits	272,745	289,910	289,985	450,850	55.5%
Other Operating Costs	38,908	53,780	53,880	54,695	1.7%
Remote Site Operations	288,354	300,000	370,000	350,000	16.7%
Tipping Fees	347,855	350,000	350,000	355,000	1.4%
Total Expenditures	<u>947,862</u>	<u>993,690</u>	<u>1,063,865</u>	<u>1,210,545</u>	<u>21.8%</u>
Other Financing Sources (Uses)					
Transfers Out	(447,873)	(521,185)	(516,875)	(517,575)	-0.7%
Total Other Financing Sources (Uses)	<u>(447,873)</u>	<u>(521,185)</u>	<u>(516,875)</u>	<u>(517,575)</u>	<u>-0.7%</u>
Net Change in Fund Balance	<u>\$ (731)</u>	<u>\$ (119,385)</u>	<u>\$ (139,950)</u>	<u>\$ (247,205)</u>	

**FLOYD COUNTY
FY 2021 BUDGET**

STADIUM MAINTENANCE FUND - 222

	2019 Actual	2020		2021 Original Budget	% Change
		Original Budget	First Revision		
Revenues					
Interest Earned	\$ 643	\$ 600	\$ 600	\$ 600	0.0%
Stadium	42,166	42,150	42,165	42,165	0.0%
Total Revenues	42,809	42,750	42,765	42,765	0.0%
Expenditures					
Repairs and Maintenance	156,474	142,750	142,765	142,765	0.0%
Total Expenditures	156,474	142,750	142,765	142,765	0.0%
OTHER FINANCING SOURCES					
Transfers in	100,000	100,000	100,000	100,000	0.0%
Total Other Financing Sources (Uses)	100,000	100,000	100,000	100,000	0.0%
Net Change in Fund Balances	\$ (13,665)	\$ -	\$ -	\$ -	

**FLOYD COUNTY
FY 2021 BUDGET**

PRISON INMATE BENEFITS FUND - 225

	2019 Actual	2020		2021 Original Budget	% Change
		Original Budget	First Revision		
Revenues					
Charges for Services	\$ 170,922	\$ 125,000	\$ 125,000	\$ 150,000	20.0%
Interest Earned	83	150	150	100	-33.3%
Total Revenues	<u>171,005</u>	<u>125,150</u>	<u>125,150</u>	<u>150,100</u>	<u>19.9%</u>
Expenditures					
Inmate Supplies, Equipment, etc.	186,058	125,150	125,150	150,100	19.9%
Total Expenditures	<u>186,058</u>	<u>125,150</u>	<u>125,150</u>	<u>150,100</u>	<u>19.9%</u>
Net Change in Fund Balance	<u>\$ (15,054)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**FLOYD COUNTY
FY 2021 BUDGET**

JAIL INMATE BENEFITS FUND - 226

	2019 Actual	2020		2021 Original Budget	% Change
		Original Budget	First Revision		
Revenues					
Charges for Services	\$ 286,850	\$ 250,000	\$ 250,000	\$ 250,000	0.0%
Total Revenues	<u>286,850</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>0.0%</u>
Expenditures					
Inmate Supplies, Equipment, etc.	240,727	250,000	250,000	250,000	0.0%
Total Expenditures	<u>240,727</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>0.0%</u>
Other Financing Sources (Uses)					
Transfers Out	-	-	-	-	N/A
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Net Change in Fund Balance	<u>\$ 46,123</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**FLOYD COUNTY
FY 2021 BUDGET**

WORK RELEASE INMATE BENEFITS FUND - 227

	2019 Actual	2020		2021 Original Budget	% Change
		Original Budget	First Revision		
Revenues					
Charges for Services	\$ 17,435	\$ 15,000	\$ 15,700	\$ 15,000	0.0%
Total Revenues	17,435	15,000	15,700	15,000	0.0%
Expenditures					
Inmate Supplies, Equipment, etc.	29,224	15,000	15,700	15,000	0.0%
Total Expenditures	29,224	15,000	15,700	15,000	0.0%
Net Change in Fund Balance	\$ (11,789)	\$ -	\$ -	\$ -	

**FLOYD COUNTY
FY 2021 BUDGET**

1996 SPLOST - 310

	Original Budget	Cumulative Revised Budget	2019 Actual	2020		2021 Original Budget
				Original Budget	First Revision	
Revenues						
SPLOST Taxes	\$ 33,058,378	\$ 36,640,660	\$ -	\$ -	\$ -	\$ -
Interest Earned	494,000	2,444,310	17,447	18,000	12,600	5,000
Miscellaneous Income	-	73,900	-	-	-	-
Total Revenues	33,552,378	39,158,870	17,447	18,000	12,600	5,000
Expenditures						
Capital outlay:						
Jail Expansion	20,298,378	20,439,500	-	-	-	-
Fire Stations	2,000,000	3,280,340	-	790,000	790,000	789,860
Law Enforcement Center	10,760,000	10,832,230	-	-	-	-
Georgia Power Tax Obligation	-	780,000	-	-	-	-
Floyd County Industrial Park Bonds	-	1,318,690	-	-	-	-
First Union Debt Service-Forum Bonds	-	214,750	-	-	-	-
General and Administrative	494,000	160,630	-	-	-	-
Total Expenditures	33,552,378	37,026,140	-	790,000	790,000	789,860
Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources (Uses)	-	2,132,730	17,447	(772,000)	(777,400)	(784,860)
Other Financing Sources (Uses)						
Bond Proceeds	-	19,897,270	-	-	-	-
Transfer to Debt Service Fund	-	(22,030,000)	-	-	-	-
Total Other Financing Sources (Uses)	-	(2,132,730)	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 17,447	\$ (772,000)	\$ (777,400)	\$ (784,860)

**FLOYD COUNTY
FY 2021 BUDGET**

2003 SPLOST - 314

	Original Budget	Cumulative Revised Budget	2019 Actual	2020		2021 Original Budget
				Original Budget	First Revision	
Revenues						
Special Purpose Sales Tax	\$ 26,900,000	\$ 30,651,000	\$ -	\$ -	\$ -	\$ -
Interest Earned	150,000	1,093,615	5,733	6,000	6,000	-
Total Revenues	27,050,000	31,744,615	5,733	6,000	6,000	-
Expenditures						
Sewer Projects:						
Blacks Bluff Road Treatment Plant	8,170,000	8,160,000	-	-	-	-
Old Dalton Road	3,000,000	3,000,000	-	-	-	-
Cave Spring Sewer Plant	900,000	900,000	-	-	-	-
Transportation Projects:						
Burnett Ferry Road Right-of-Way	300,000	80,000	-	-	-	-
Old Dalton Road Right-of-Way	350,000	750,000	-	237,500	237,500	237,610
Chulio Road Right-of-Way	300,000	1,411,315	-	237,500	237,500	237,610
Resurfacing Projects	190,000	680,000	-	-	-	-
Recreation Projects:						
North Floyd Park	1,150,000	1,400,000	-	-	-	-
Midway Park	250,000	404,000	-	-	-	-
Shannon Park	80,000	83,000	-	-	-	-
Crane Street Park	110,000	94,380	-	-	-	-
Parks Hoke Park	70,000	59,000	-	-	-	-
Cave Spring Park	30,000	31,370	-	-	-	-
Building Projects:						
New Health Department Facility	9,500,000	8,765,000	-	-	-	-
4th Ave Courthouse/New Courthouse Renovation	2,000,000	2,670,300	-	-	-	-
General and Administrative	27,194	19,115	-	-	-	-
Total Expenditures	26,427,194	28,507,480	-	475,000	475,000	475,220
Other Financing Sources (Uses)						
Bond Proceeds	9,500,000	9,628,000	-	-	-	-
Bond Costs	(101,958)	(101,960)	-	-	-	-
Transfer to General Fund	-	(2,000,000)	-	-	-	-
Transfer to Capital Projects Fund	-	(193,000)	-	-	-	-
Transfer to Debt Service Fund	(10,122,806)	(10,570,175)	-	-	-	-
Total Other Financing Sources (Uses)	(724,764)	(3,237,135)	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	\$ (101,958)	\$ -	\$ 5,733	\$ (469,000)	\$ (469,000)	\$ (475,220)

**FLOYD COUNTY
FY 2021 BUDGET**

2013 SPLOST - 318

	Original Projects Budget	Cumulative Revised Budget	2019 Actual	2020		2021 Original Budget
				Original Budget	First Revision	
Revenues:						
Tax Collections						
Intergovernmental						
Floyd County	\$ 38,770,000	\$ 40,746,250	\$ 2,168,568	\$ -	\$ -	\$ -
City of Rome	23,617,000	24,810,040	1,315,999	-	-	-
City of Cave Spring	2,591,000	2,691,000	110,381	-	-	-
City of Rome-Solid Waste Commission	-	324,000	-	-	-	-
Miscellaneous	-	221,550	8,005	-	-	-
Interest Earned	-	-	309,719	100,000	120,000	100,000
Total Revenues	64,978,000	68,792,840	3,912,672	100,000	120,000	100,000
Expenditures:						
Floyd County						
Jail Improvements	1,900,000	1,904,500	-	-	-	-
County Building Improvements	1,700,000	1,762,640	70,788	-	-	57,000
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	19	39,380	50,000	34,335
County Infrastructure Improvements	1,400,000	1,372,495	164,160	405,980	867,595	428,665
Animal Control Facility	5,700,000	5,722,370	47,944	-	-	-
Airport Runway Extension	5,761,000	5,761,000	22,925	4,796,475	4,773,550	4,774,300
Forum Upgrades	1,400,000	1,507,895	-	122,155	122,155	122,155
Jail Medical/Mental Health Facility Expansion	2,200,000	2,200,000	400,643	1,183,095	1,089,055	-
Everett Springs Water Line Extension	5,800,000	5,800,000	104,751	-	-	-
Recycling Center	1,379,000	1,712,940	(77)	-	-	-
County Public Works & Public Safety Equipment	1,400,000	1,469,250	323,804	-	-	-
Industrial Property	8,000,000	7,993,800	733,012	4,496,495	4,467,940	4,452,585
Playground Improvements	600,000	600,000	6,795	88,645	88,645	88,645
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	-	-	1,315,999	-	-	-
City of Cave Spring						
Historic Fannin Hall Rehabilitation	2,591,000	2,692,200	427,928	-	-	-
Administrative Fees	-	8,905	-	5,000	5,000	5,000
Total Expenditures	64,978,000	65,686,430	3,618,691	11,637,165	11,963,880	10,462,625
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 3,106,410	\$ 293,981	\$ (11,537,165)	\$ (11,843,880)	\$ (10,362,625)

**FLOYD COUNTY
FY 2021 BUDGET**

2017 SPLOST - 319

	Original Projects Budget	2019 Actual	2020		2021 Original Budget
			Original Budget	First Revision	
Revenues:					
Tax Collections					
Intergovernmental					
Floyd County	\$ (41,384,320)	\$ (7,574,442)	\$ (10,239,810)	\$ (10,239,810)	\$ (11,359,440)
City of Rome	(21,216,360)	(3,880,951)	(5,249,520)	(5,249,520)	(5,823,510)
City of Cave Spring	(1,281,000)	(234,890)	(317,720)	(317,720)	(352,460)
Miscellaneous	-	-	-	-	-
Interest Earned	-	(29,580)	(50,000)	(50,000)	(50,000)
Total Revenues	(63,881,680)	(11,719,864)	(15,857,050)	(15,857,050)	(17,585,410)
Expenditures:					
Floyd County					
Ag Center	8,000,000	-	-	1,140	-
E-911 Upgrade/Renovation	257,000	-	257,000	-	-
Prison System Security Upgrade	2,705,000	-	1,245,000	1,245,000	1,210,000
Historic Courthouse Renovation/Judicial Improvements	5,000,000	58,973	150,775	150,775	150,775
Paving, Infrastructure, & Bridges	4,500,000	-	61,000	127,815	700,000
Texas Valley Infrastructure Expansion	2,500,000	-	100,000	50,000	2,500,000
Jail Medical Phase II/Infrastructure Improvements	5,200,000	-	5,200,000	5,200,000	2,600,000
Capital Equipment/Vehicle Fund	3,400,000	304,882	539,445	648,100	1,243,560
Public Works Facilities Building	2,450,000	-	100,000	105,000	-
Airport Corporate Hangar Construction	899,210	-	55,000	55,000	55,000
Stadium Improvements	2,000,000	113,822	1,886,175	1,986,175	1,200,000
Public Safety Technology Upgrades	415,170	25,855	194,660	194,660	34,470
Recreation	1,046,600	-	75,000	423,465	542,100
Blueways	518,140	-	-	-	-
Real Estate & Infrastructure for Economic Development	1,555,000	-	-	-	1,000,000
Silver Creek Trail Extension	590,000	-	100,000	50,000	200,000
Special Operations Equipment	248,200	17,250	-	83,950	-
Administrative Fees	100,000	-	5,000	5,000	5,000
Intergovernmental- City of Rome	21,216,360	3,909,024	5,249,520	5,249,520	5,823,510
Intergovernmental- City of Cave Spring	1,281,000	234,890	317,720	317,720	352,460
Total Expenditures	63,881,680	4,664,696	15,536,295	15,893,320	17,616,875
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 7,055,167	\$ 320,755	\$ (36,270)	\$ (31,465)

**FLOYD COUNTY
FY 2021 BUDGET**

CAPITAL FUND - 330

	2019 Actual	2020		2021
		Original Budget	First Revision	Original Budget
Appropriation of Jail Surcharge Funds	\$ 269,693	\$ 308,300	\$ 357,240	\$ -
Appropriation of Fund Balance	198,146	270,800	302,285	701,870
Revenues:				
Interest Earned	71,331	-	10,000	-
Transfer from 800 MHz Communications	-	-	-	-
Transfer from Recycling Fund	-	50,000	50,000	-
Transfer from Debt Service	45,877	110,150	110,150	158,350
Transfer from Emergency Management	-	-	-	10,000
Transfer from Airport Fund	-	-	-	-
Transfer from Solid Waste	47,691	-	-	-
Sheriff - Chattooga County Funds	-	59,260	59,260	75,000
Sheriff - Inmate Benefit Funds	-	-	-	25,000
Transfer from General Fund	958,526	983,500	1,307,320	511,615
Total Revenues and Appropriation of Jail Surcharge Funds	\$ 1,393,119	\$ 1,511,210	\$ 1,893,970	\$ 779,965
Expenditures:				
Sheriff				
1 - 250 gallon hot water heater	CF \$ -	\$ -	\$ -	\$ 47,000
1 - Tankless Rinnai hybrid, on-demand water heater	CF -	-	-	29,500
1 -Hobart HCN450-61-4 vertical food processor	IBF -	-	-	18,175
1 -Hobart HL 300-4STD Mixer	IBF -	-	-	11,305
TS hardware upgrade for Win 7/10 dual compatibility	-	-	-	10,000
4 - Police package cars	J.S. -	132,000	132,000	-
4 - Upfittings for cars	J.S. -	16,000	16,000	-
Replace vehicle #25 (2012 Dodge Charger, carryover from 2019)	J.S. -	-	33,940	-
1 - 250 gallon boiler for laundry	-	59,260	66,640	-
1 - Unimac washer	J.S. -	38,700	38,700	-
1 - Unimac dryer	J.S. -	12,600	12,600	-
Fire alert notification system	-	100,000	100,000	50,000
Body Scanner (carryover from 2018)	J.S. 139,000	-	-	-
Auger Monster System	-	-	258,000	-
Replace vehicle #29 (1996 Ford 15 passenger van), including upfitting	J.S. 32,788	-	-	-
Replace vehicle #25 (2012 Dodge Charger), including upfitting	J.S. -	-	-	-
Replace vehicle #37 (2007 Dodge Charger), including upfitting	J.S. 32,348	-	-	-
Replace vehicle #38 (2010 Dodge Charger), including upfitting	J.S. 32,197	-	-	-
Replace vehicle #09 (2007 Dodge Charger), including upfitting	J.S. 32,197	-	-	-
	268,530	358,560	657,880	165,980
County Police				
2020 JAG Revenue	-	-	-	(2,870)
2020 JAG Expense	-	-	-	2,870
	-	-	-	-
00089-3-2020 GEMA/HS Revenue	-	-	-	(9,000)
00089-3-2020 GEMA/HS	-	-	-	9,000
	-	-	-	-
00089-14-2020 GEMA/HS Revenue	-	-	-	(38,750)
00089-14-2020 GEMA/HS	-	-	-	38,750
	-	-	-	-
00089-27-2020 GEMA/HS Revenue	-	-	-	(3,000)
00089-27-2020 GEMA/HS	-	-	-	3,000
	-	-	-	-
00089-49-2020 GEMA/HS Revenue	-	-	-	(24,400)
00089-49-2020 GEMA/HS	-	-	-	24,400
	-	-	-	-
EOD K-9 Grant #48 Revenue	-	(46,000)	(46,000)	-
EOD K-9 Grant #48	-	46,000	47,605	-
	-	-	1,605	-
EOD Bomb Grant #51 Revenue	-	(55,000)	(55,000)	-
EOD Bomb Grant #51	-	55,000	56,605	-
	-	-	1,605	-
CBRNE Grant #52 Revenue	-	(12,000)	(12,000)	-
CBRNE Grant #52	-	12,000	12,000	-
	-	-	-	-
BJA 2020 VD-BX0360 Revenue	-	-	(58,010)	-
BJA 2020 VD-BX0360	-	-	58,010	-
	-	-	-	-

**FLOYD COUNTY
FY 2021 BUDGET**

CAPITAL FUND - 330

	2019 Actual	2020		2021
		Original Budget	First Revision	Original Budget
County Police (cont'd)				
2019 JAG Revenue	\$ (7,733)	\$ -	\$ -	\$ -
2019 JAG	7,733	-	-	-
	-	-	-	-
GEMA BWS #SHO18-075 K-9 Grant Revenue	(2,666)	-	-	-
GEMA BWS #SHO18-075 K-9 Grant	2,666	-	-	-
	-	-	-	-
GEMA BWS #SHO18-019 SWAT Grant Revenue	(3,115)	-	-	-
GEMA BWS #SHO18-019 SWAT Grant	3,115	-	-	-
	-	-	-	-
GEMA BWS #SHO18-062 Bomb Squad Grant Revenue	(46,396)	-	-	-
GEMA BWS #SHO18-062 Bomb Squad Grant	46,396	-	-	-
	-	-	-	-
Prison				
Replace detail truck #106	J.S. -	45,000	45,000	-
Replace detail van #299	J.S. -	39,000	39,000	-
Kitchen gas range	J.S. -	25,000	-	-
Dishwasher (carryover from 2019)	J.S. -	-	40,000	-
Emergency repair of air unit	-	-	23,590	-
Replace detail truck #304	J.S. 30,525	-	-	-
Replace detail van #299	J.S. 30,084	-	-	-
Replace detail van #16	J.S. 30,084	-	-	-
Freezer	J.S. 11,570	-	-	-
Replace dorm water heater	J.S. -	-	-	-
	102,263	109,000	147,590	-
Coroner				
Generator	12,052	10,000	10,000	-
	12,052	10,000	10,000	-
Facilities Management				
GMA Leasepool proceeds	L.P. -	-	-	(241,000)
LED conversion for Judicial building	L.P. -	-	-	241,000
	-	-	-	-
Future MR/R grant for Library	-	-	-	10,000
Airport gate repairs	-	-	-	25,000
Update front conference room - Library matching funds	F.B. -	25,000	25,000	-
Security improvements for several County buildings	-	70,000	70,000	-
Roof repair at Administration building	-	45,000	45,000	-
Work order system	-	25,000	25,000	-
Judicial building repairs	-	50,000	50,000	25,000
Engineering for Admin building HVAC	21,500	-	-	-
Replace boiler - Library matching funds (carryover from 2019)	F.B. -	-	25,000	-
ADA Compliance - Judicial building	538	-	-	50,000
Replace flooring in downtown buildings	23,089	-	-	-
	45,127	215,000	240,000	110,000
Public Works				
Paving				
2021 Revenue	-	-	-	(1,103,540)
2021 LMIG Paving	-	-	-	1,103,540
2020 Revenue	-	(1,219,760)	(1,219,760)	-
2020 LMIG Paving	F.B. -	1,219,760	1,219,760	453,015
2019 Revenue	(1,172,597)	-	-	-
2019 LMIG Paving	991,865	60,000	60,000	-
2019 Revenue - Off System Safety	(51,500)	-	-	-
2019 LMIG Paving - Off System Safety	51,102	-	-	-
Excess LMIG Road Improvements	F.B. 8,370	102,800	99,450	61,755
Chubb Road - GDOT	-	-	-	(262,900)
Chubb Road - Excess LMIG Road Improvements	-	-	-	375,000
	F.B. -	-	-	112,100
Hall Road - GDOT	-	-	-	(225,000)
Hall Road - Excess LMIG Road Improvements	-	-	-	300,000
	F.B. -	-	-	75,000
2018 LMIG Paving	18,796	-	-	-
2016 LMIG Paving	145,230	-	-	-
Road Preparation and Paving	74,744	75,000	75,000	75,000
	66,010	237,800	234,450	776,870
Drainage				
Drainage Materials	9,934	10,000	10,000	10,000

FLOYD COUNTY
FY 2021 BUDGET

CAPITAL FUND - 330

	2019 Actual	2020		2021
		Original Budget	First Revision	Original Budget
Engineering				
Replace Total Station	\$ -	\$ 10,000	\$ -	\$ -
	-	10,000	-	-
County Clerk				
New website (Year 1 of 4 year contract)	-	10,000	10,000	10,000
	-	10,000	10,000	10,000
Information Technology				
Replace VMWare servers	-	90,000	90,000	-
Endpoint security	-	25,000	25,000	-
Network security	-	30,000	-	-
	-	145,000	115,000	-
Computer Lease	116,156	150,000	150,000	150,000
	116,156	150,000	150,000	150,000
Migrate Fortis to Docuware (2018 carryover)	25,000	-	-	-
Firewall Bundle	36,311	-	-	-
	61,311	-	-	-
CJIS				
Jury management software	-	26,000	26,000	-
Data exchange or conversion for Ecourts or Jury	-	20,000	20,000	20,000
	-	46,000	46,000	20,000
Emergency Management				
Mobile sign board	-	-	-	10,000
	-	-	-	10,000
Solid Waste				
Upgrade Shannon remote site	47,691	-	-	-
	47,691	-	-	-
Airport				
North Perimeter Fencing - 90/10				
Federal Revenue	-	-	-	(52,055)
Design	-	-	-	57,840
	-	-	-	5,785
North Perimeter Fencing - 90/5/5				
Federal Revenue	-	-	-	(600,300)
State Revenue	-	-	-	(33,350)
Construction	-	-	-	667,000
	-	-	-	33,350
West T-Hangar Taxiway Area Pavement Improvements - 90/10				
Federal Revenue	-	-	-	(148,500)
Design	-	-	-	165,000
	-	-	-	16,500
Runway 1/19 Approach Obstruction/Land Acquisition/Easements - 90/5/5				
Federal Revenue	-	-	-	(135,000)
Entitlement Funds	-	-	-	(150,000)
Phase 3 - Clearing	-	-	-	300,000
	-	-	-	15,000
Runway 1/19 Obstruction Removal - 90/5/5				
Federal Revenue	-	(954,000)	(954,000)	-
State Revenue	-	(53,000)	(53,000)	-
Design	16,584	-	-	-
Project cost	-	1,060,000	1,188,040	-
	16,584	53,000	181,040	-
Runway 7/25 - Obstruction Removal Analysis				
Analysis	-	30,000	30,000	-
	-	30,000	30,000	-
Runway 7/25 - Install Edge Lighting including PAPIs & REILs				
Design	-	41,000	41,000	-
	-	41,000	41,000	-
Runway 7/25 Overlay - 75/25				
Federal Revenue	-	-	-	-
State Revenue	(1,095,966)	-	-	-
Construction	1,447,659	-	-	-
Design	10,366	-	-	-
	362,059	-	-	-
Land Acquisition (Phase I Easement Acquisition) - 90/5/5				
Federal Revenue	-	-	-	-
State Revenue	-	-	-	-
Project Cost	1,580	-	-	-
	1,580	-	-	-

**FLOYD COUNTY
FY 2021 BUDGET**

CAPITAL FUND - 330

	2019 Actual	2020		2021
		Original Budget	First Revision	Original Budget
Airport (cont'd)				
T-Hangar roof replacement	\$ -	\$ 50,000	\$ 50,000	\$ -
Fuel farm replacement	14,861	-	-	-
Paving	33,946	25,000	25,000	-
	48,807	75,000	75,000	-
Recycling				
Rear load compactor	-	50,000	50,000	-
Scrap Tire Grant 18ST057001 Revenue	(4,462)	-	-	-
Scrap Tire Grant 18ST057001	4,657	-	-	-
	195	50,000	50,000	-
Recreation				
General Capital	39,759	121,500	71,500	-
	39,759	121,500	71,500	-
Redmond Trail Enhancement Project				
Potential Grant	-	-	(55,140)	(300,000)
Project Cost	750	-	58,575	300,000
	750	-	3,435	-
General Services				
Lease Purchase Proceeds	(550,738)	-	-	-
LED Lighting Upgrade (Lease Purchase)	550,738	-	-	-
	-	-	-	-
Current Year Lease Purchase Payments	-	110,150	110,150	158,350
Total Expenditures	\$ 1,182,029	\$ 1,782,010	\$ 2,186,255	\$ 1,481,835

FLOYD COUNTY
FY 2021 BUDGET

WATER CAPITAL FUND

	2019 Actual	2020		2021
		Original Budget	First Revision	Original Budget
Revenues:				
R & E Funds	\$ 1,072,576	\$ 2,479,750	\$ 2,559,085	4,256,000
Operating Funds	266,663	365,000	538,460	120,400
Total Revenues	\$ 1,339,239	\$ 2,844,750	\$ 3,097,545	\$ 4,376,400
Expenditures:				
2019 Projects - Distribution				
Big Texas Valley Road	-	-	-	-
Water main replacement	321,639	-	-	-
Water tank maintenance	207,680	-	-	-
Water pumps and pump houses	94,856	-	-	-
Intake wall	204,289	-	-	-
Large meter testing	10,750	-	-	-
Bells Ferry pump house upgrade	22,500	-	-	-
Ball Corporation Project	61,827	-	-	-
Highway 140 Widening	226	-	-	-
Everett Springs Construction	148,809	-	-	-
	1,072,576	-	-	-
2020 Projects - Administration				
Hydraulic modeling system	-	100,000	100,000	-
2020 Projects - Distribution				
Big Texas Valley Road	-	750,000	750,000	-
Water main replacement	-	500,000	617,750	-
Ramblewood pump station	-	-	23,500	-
Water tank maintenance	-	300,000	300,000	-
Water pumps and pump houses	-	100,000	100,000	-
Large meter testing	-	50,000	50,000	-
Highway 53 pump station	-	107,750	-	-
Ball Corporation	-	-	45,835	-
2020 Projects - Treatment				
Bells Ferry pump house upgrade	-	320,000	320,000	-
Renovation to Old Mill Spring	-	225,000	225,000	-
Electrical upgrades to Old Mill Spring	-	27,000	27,000	-
	-	2,479,750	2,559,085	-
2021 Projects- Administration				
Hydraulic modeling system	-	-	-	100,000
2021 Projects- Distribution				
Water main replacement	-	-	-	500,000
Water tank maintenance	-	-	-	300,000
Big Texas Valley Road	-	-	-	750,000
Water pumps and pump houses	-	-	-	100,000
Large meter testing	-	-	-	50,000
Kingston well upgrade	-	-	-	75,000
SCADA system phase II	-	-	-	241,000
Hwy 53 water line upgrade	-	-	-	2,000,000
2021 Projects- Treatment				
Plant filtering system	-	-	-	140,000
	-	-	-	4,256,000

FLOYD COUNTY
FY 2021 BUDGET

WATER CAPITAL FUND

	2019 Actual	2020		2021
		Original Budget	First Revision	Original Budget
2019 Equipment - Administration				
Replace office entry doors	\$ 5,018	\$ -	\$ -	\$ -
Map link	-	-	-	-
Networking control panel	-	-	-	-
Fiber installation	6,143	-	-	-
2019 Equipment - Distribution				
Replace equipment #22WD (2010 Komatsu backhoe)	98,254	-	-	-
Replace vehicle #342WD (2010 Chevrolet Colorado 4 X 4, 1/2 ton)	33,441	-	-	-
Replace vehicle #344WD (2011 Ford F-150 XL 4 X 4, 1/2 ton)	33,409	-	-	-
New 2019 Nissan Frontier	21,993	-	-	-
Replace vehicle #349 (2013 Toyota Tacoma)	28,730	-	-	-
New 2019 Nissan Frontier	21,675	-	-	-
Hydraulic modeling system	18,000	-	-	-
2019 Equipment - Treatment				
Scada monitor and control system	-	-	-	-
	266,663	-	-	-
2020 Equipment - Distribution				
New F250 4X4 extended cab, 3/4 ton, 4 door	-	60,000	60,000	-
Replace vehicle #347WD (2013 Ford F150 4X4, 1/2 ton)	-	30,000	30,000	-
Replace vehicle #350WD (2014 Ford F250 4X4, 3/4 ton. 4 door)	-	60,000	60,000	-
Ford F550, 4 door, 4X4, crew cab	-	75,000	75,000	-
Ford F550, 4 door, 4X4, crew cab	-	75,000	75,000	-
Mini excavator, E45, open cab, rubber tracks with trailer	-	65,000	65,000	-
Mini excavator, E45, open cab, rubber tracks with trailer	-	-	63,460	-
2020 Equipment - Treatment				
Scada monitor and control system	-	-	110,000	-
	-	365,000	538,460	-
2021 Equipment- Administration				
Tyler Detect server	-	-	-	10,400
2021 Equipment- Distribution				
Replace 2008 Ford F750 #51WD	-	-	-	80,000
Replace mini excavator unit #35	-	-	-	10,000
Replace mini excavator unit #36	-	-	-	10,000
Industrial shelves	-	-	-	10,000
	-	-	-	120,400
	-	-	-	-
Total Expenditures	\$ 1,339,239	\$ 2,844,750	\$ 3,097,545	\$ 4,376,400

**FLOYD COUNTY
FY 2021 BUDGET**

RECREATION CAPITAL - 532

	2019 Actual	2020		2021 Original Budget
		Original Budget	First Revision	
Revenues				
Interest Earned	\$ (178)	\$ -	\$ -	\$ -
County Capital Improvements	(39,759)			
Floyd Medical Center	-	-	-	
County Capital Improvements - Recreation Capital Reserve	-	121,500	71,500	-
Total Revenues	<u>(39,937)</u>	<u>121,500</u>	<u>71,500</u>	<u>-</u>
Expenditures				
City Projects				
City Capital	1,279	-	-	-
Total City Projects	1,279	-	-	-
County Projects				
County Capital	51,002	121,500	71,500	-
Total County Projects	51,002	121,500	71,500	-
Total Expenditures	<u>52,280</u>	<u>121,500</u>	<u>71,500</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 12,343</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FLOYD COUNTY
FY 2021 BUDGET**

DEBT SERVICE FUND - 400

	2019 Actual	2020		2021
		Original Budget	First Revision	Original Budget
Revenues:				
Transfer from General Fund:				
Lease Purchases	\$ 86,912	\$ 155,900	\$ 155,900	\$ 187,275
Avionics	133,305	-	-	-
Parking Deck	263,265	264,515	264,515	239,200
Economic Development Property	372,273	639,390	639,390	667,240
Other	1,982	-	-	-
Intergovernmental:				
City of Rome Forum Parking Deck	263,981	264,515	264,515	239,200
GNTC	74,000	74,000	74,000	74,000
Development Authority of Floyd County	34,128	34,130	34,130	34,130
Rome/Floyd Development Authority	34,128	34,130	34,130	34,130
Federal 8030CP Payments	26,942	62,520	62,520	27,000
Interest Income	940	-	-	-
Total Revenues and Transfers From Other Funds	\$ 1,291,856	\$ 1,529,100	\$ 1,529,100	\$ 1,502,175
Expenditures:				
Avionics Project:				
Series A Bond (GNTC) - Principal	\$ 26,815	\$ 28,330	\$ 28,330	\$ 29,910
Series A Bond (GNTC) - Interest	46,928	45,425	45,425	43,835
	73,744	73,755	73,755	73,745
Series B Bond (County) - Principal	129,242	-	-	-
Series B Bond (County) - Interest	2,764	-	-	-
	132,007	-	-	-
Forum Parking Deck Project:				
County's Portion - Principal	162,500	170,000	170,000	168,750
County's Portion - Interest	100,765	94,115	94,115	70,050
Administrative Fees	403	400	400	400
	263,668	264,515	264,515	239,200
City's Portion - Principal	162,500	170,000	170,000	168,750
City's Portion - Interest	100,765	94,115	94,115	70,050
Administrative Fees	403	400	400	400
	263,668	264,515	264,515	239,200
Economic Development Property:				
Principal	270,088	600,000	600,000	620,000
Interest	197,383	170,170	170,170	142,500
	467,471	770,170	770,170	762,500
GMA Lease Purchases				
Swap Payments	30,290	154,650	154,650	186,150
	30,290	154,650	154,650	186,150
All Other	1,333	1,250	1,250	1,125
Transfer to Capital Projects Fund	45,877	-	-	-
Total Expenditures	\$ 1,278,058	\$ 1,528,855	\$ 1,528,855	\$ 1,501,920

**FLOYD COUNTY
FY 2021 BUDGET**

WATER FUND - 500

	2019 Actual	2020		2021	% Change
		Original Budget	First Revision	Original Budget	
Operating Revenues					
Charges for Services	\$ 7,940,589	\$ 7,236,000	\$ 7,236,000	\$ 7,336,250	1.4%
Rental Fees	10,965	10,950	10,950	12,600	15.1%
Miscellaneous	5,739,816	40,000	40,000	40,000	0.0%
Total Operating Revenues	<u>13,691,370</u>	<u>7,286,950</u>	<u>7,286,950</u>	<u>7,388,850</u>	<u>1.4%</u>
Operating Expenses					
Water Administration					
Salaries and Benefits	596,001	666,690	676,690	685,230	2.8%
Supplies and Other Expenses	343,293	334,595	339,890	357,525	6.9%
Equipment	3,833	4,500	5,060	18,000	300.0%
Depreciation	7,838	17,340	17,340	47,840	175.9%
	<u>950,965</u>	<u>1,023,125</u>	<u>1,038,980</u>	<u>1,108,595</u>	<u>8.4%</u>
Water Distribution					
Salaries and Benefits	689,285	832,890	832,890	933,460	12.1%
Supplies and Other Expenses	453,457	510,990	479,570	482,760	-5.5%
Equipment	25,002	37,000	37,550	13,100	-64.6%
Purchased Water	1,033,419	965,000	965,000	1,200,000	24.4%
Water Meters	231,718	350,000	350,000	350,000	0.0%
Utilities	322,417	300,000	300,000	325,000	8.3%
Depreciation	1,357,111	1,547,900	1,547,900	1,590,680	2.8%
	<u>4,112,409</u>	<u>4,543,780</u>	<u>4,512,910</u>	<u>4,895,000</u>	<u>7.7%</u>
Water Treatment Plant					
Salaries and Benefits	334,814	423,085	423,085	397,920	-5.9%
Supplies and Other Expenses	146,405	187,445	181,735	178,575	-4.7%
Equipment	24,382	66,365	69,775	50,480	-23.9%
Utilities	51,935	65,000	65,000	68,000	4.6%
Depreciation	58,439	80,245	80,245	147,645	84.0%
	<u>615,976</u>	<u>822,140</u>	<u>819,840</u>	<u>842,620</u>	<u>2.5%</u>
Total Operating Expenses	<u>5,679,350</u>	<u>6,389,045</u>	<u>6,371,730</u>	<u>6,846,215</u>	<u>7.2%</u>
Operating Income (Loss)	8,012,021	897,905	915,220	542,635	-39.6%
Non-Operating Income (Loss)					
Interest and Fiscal Charges	(387,937)	(172,755)	(172,755)	(160,625)	-7.0%
Amortization of Bond Costs	17,043	87,270	87,270	73,970	-15.2%
Intergovernmental	45,299	-	985	-	N/A
Interest Earned	234,912	175,000	175,000	100,000	-42.9%
Transfer to General Fund	(337,850)	(340,140)	(340,140)	(364,160)	7.1%
Transfer to Workers' Comp. Fund	(10,924)	(8,100)	-	-	-100.0%
	<u>(439,456)</u>	<u>(258,725)</u>	<u>(249,640)</u>	<u>(350,815)</u>	<u>35.6%</u>
Total Non-Operating Income (Loss)	<u>(439,456)</u>	<u>(258,725)</u>	<u>(249,640)</u>	<u>(350,815)</u>	<u>35.6%</u>
Income (Loss) Before Capital Contributions	<u>7,572,565</u>	<u>639,180</u>	<u>665,580</u>	<u>191,820</u>	<u>-70.0%</u>
Change in Net Assets	<u>\$ 7,572,565</u>	<u>\$ 639,180</u>	<u>\$ 665,580</u>	<u>\$ 191,820</u>	

**FLOYD COUNTY
FY 2021 BUDGET**

AIRPORT FUND - 505

	2019 Actual	2020		2021 Original Budget	% Change
		Original Budget	First Revision		
Operating Revenues					
Charges for Services	\$ 5,460	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
Fuel Sales	811,138	883,000	560,300	823,000	-6.8%
Rental Fees	285,294	280,450	280,450	280,450	0.0%
Miscellaneous	42,694	35,000	16,700	23,500	-32.9%
Total Operating Revenues	1,144,587	1,203,450	862,450	1,131,950	-5.9%
Operating Expenses					
Salaries and Benefits	224,819	299,460	315,715	288,590	-3.6%
Supplies and Other Expenses	171,610	296,380	287,180	301,425	1.7%
Utilities	56,265	65,000	65,000	65,000	0.0%
Equipment/Air Show	800	68,000	76,000	50,000	-26.5%
Depreciation	543,037	588,350	588,350	866,485	47.3%
Cost of Goods Sold	520,185	595,500	384,650	579,900	-2.6%
Total Operating Expenses	1,516,716	1,912,690	1,716,895	2,151,400	12.5%
Operating Income (Loss)	(372,129)	(709,240)	(854,445)	(1,019,450)	43.7%
Non-Operating Income (Loss)					
Capital contributions	1,762,314	-	-	-	N/A
Interest Earned	947	500	900	1,000	100.0%
Transfers Out	(72,100)	(70,950)	(70,950)	(58,390)	-17.7%
Total Non-Operating Income (Loss)	1,691,162	(70,450)	(70,050)	(57,390)	-18.5%
Income (Loss) Before Capital Contributions	1,319,032	(779,690)	(924,495)	(1,076,840)	38.1%
Change in Net Assets	\$ 1,319,032	\$ (779,690)	\$ (924,495)	\$ (1,076,840)	

**FLOYD COUNTY
FY 2021 BUDGET**

FORUM FUND - 510

	2019 Actual	2020		2021 Original Budget	% Change
		Original Budget	First Revision		
Revenues					
Intergovernmental	\$ 74,098	\$ 55,000	\$ 55,000	\$ 60,000	9.1%
Charges for Services	-	-	-	-	N/A
Rental Fees	-	-	-	-	N/A
Interest Earned	39	25	25	40	60.0%
Miscellaneous	119,611	-	-	-	N/A
Total Revenues	<u>193,749</u>	<u>55,025</u>	<u>55,025</u>	<u>60,040</u>	<u>9.1%</u>
Expenses					
Salaries and Benefits	-	-	10,770	153,300	N/A
Supplies and Other Expenses	494,035	287,400	194,750	155,235	-46.0%
Equipment/Renovations	2,930	-	-	-	N/A
Depreciation	350,159	360,800	360,800	356,075	-1.3%
Utilities	187,664	200,000	200,000	190,000	-5.0%
Total Expenses	<u>1,034,788</u>	<u>848,200</u>	<u>766,320</u>	<u>854,610</u>	<u>0.8%</u>
(Deficiency) of Revenues over Expenses	<u>(841,040)</u>	<u>(793,175)</u>	<u>(711,295)</u>	<u>(794,570)</u>	<u>0.2%</u>
Other Financing Sources (Uses)					
Transfers In	748,426	582,375	275,000	438,495	-24.7%
Transfers Out	(255,183)	(150,000)	(60,000)	-	-100.0%
Total Other Financing Sources (Uses)	<u>493,242</u>	<u>432,375</u>	<u>215,000</u>	<u>438,495</u>	<u>1.4%</u>
Income (Loss) Before Capital Contributions	<u>(347,797)</u>	<u>(360,800)</u>	<u>(496,295)</u>	<u>(356,075)</u>	<u>-1.3%</u>
Capital contributions	-	-	-	-	N/A
Change in Net Assets	<u>\$ (347,797)</u>	<u>\$ (360,800)</u>	<u>\$ (496,295)</u>	<u>\$ (356,075)</u>	

**FLOYD COUNTY
FY 2021 BUDGET**

RECYCLING FUND - 515

	2019 Actual	2020		2021 Original Budget	% Change
		Original Budget	First Revision		
Revenues					
Intergovernmental					
Solid Waste Commission	\$ 26,376	\$ 120,000	\$ 120,000	\$ 110,000	-8.3%
City of Rome	-	121,035	116,875	117,575	-2.9%
Landfill-Recycle	193,406	121,035	116,875	117,575	-2.9%
FEMA Reimbursement - Disaster Recovery	-	-	920	-	N/A
Interest Earned	22	20	20	60	200.0%
Charges for Services	121,644	100,000	100,000	100,000	0.0%
Total Revenues	341,447	462,090	454,690	445,210	-3.7%
Expenses:					
Salaries and Benefits	291,916	282,140	282,160	302,120	7.1%
Supplies and Other Expenses	132,151	147,705	136,125	143,045	-3.2%
Equipment	5,029	2,000	2,000	8,560	328.0%
Depreciation	152,399	150,690	150,690	181,905	20.7%
Utilities	49,107	45,000	45,000	50,000	11.1%
Total Expenses	630,602	627,535	615,975	685,630	9.3%
Debt Service-Interest:					
Interest Expense-Capital Lease	(12,343)	(11,330)	(11,330)	(11,630)	2.6%
Total Debt Service-Interest	(12,343)	(11,330)	(11,330)	(11,630)	2.6%
Other Financing Sources (Uses)					
Transfers In	193,406	121,035	116,875	117,575	-2.9%
Transfers Out	(42,390)	(94,950)	(94,950)	(47,430)	-50.0%
Gain/ Loss on Sales of Fixed Assets	(152,471)	-	-	-	N/A
Total Other Financing Sources (Uses)	(1,455)	26,085	21,925	70,145	168.9%
Income (Loss) Before Capital Contributions	(302,953)	(150,690)	(150,690)	(181,905)	20.7%
Capital contributions	-	-	-	-	N/A
Change in Net Assets	\$ (302,953)	\$ (150,690)	\$ (150,690)	\$ (181,905)	

**FLOYD COUNTY
FY 2021 BUDGET**

ANIMAL CONTROL FUND - 520

	2019 Actual	2020		2021	% Change
		Original Budget	First Revision	Original Budget	
Revenues					
Intergovernmental	\$ -	\$ -	\$ 100	\$ -	N/A
Charges for Services	20,771	26,000	19,500	20,000	-23.1%
Fines	-	-	-	-	N/A
Interest Earned	369	200	200	200	0.0%
Grants	10,000	-	22,035	-	N/A
Donations	22,336	-	28,545	-	N/A
Miscellaneous	411	850	600	750	-11.8%
Total Revenues	<u>53,888</u>	<u>27,050</u>	<u>70,980</u>	<u>20,950</u>	<u>-22.6%</u>
Expenditures					
Salaries and Benefits	429,506	597,120	681,820	689,800	15.5%
Other Operating Costs	249,363	294,880	342,785	309,775	5.1%
Total Expenditures	<u>678,869</u>	<u>892,000</u>	<u>1,024,605</u>	<u>999,575</u>	<u>12.1%</u>
(Deficiency) of Revenues over Expenditures	(624,981)	(864,950)	(953,625)	(978,625)	13.1%
Other Financing Sources (Uses)					
Transfers In	559,720	782,000	889,440	908,115	16.1%
Transfers Out	(39,123)	(24,000)	-	-	-100.0%
Gain/ Loss on Sales of Fixed Assets	525	-	-	-	N/A
Total Other Financing Sources (Uses)	<u>521,122</u>	<u>758,000</u>	<u>889,440</u>	<u>908,115</u>	<u>19.8%</u>
Net Change in Fund Balance	<u>\$ (103,859)</u>	<u>\$ (106,950)</u>	<u>\$ (64,185)</u>	<u>\$ (70,510)</u>	

**FLOYD COUNTY
FY 2021 BUDGET**

ROME FLOYD PARKS AND RECREATION - 530

	2019 Actual	2020		2021 Original Budget	% Change
		Original Budget	First Revision		
Revenues					
Disaster Recovery	\$ -	\$ -	\$ 2,370	\$ -	N/A
Miscellaneous Revenues	19,801	12,000	6,500	10,000	-16.7%
Contingency	-	30,000	30,000	30,000	0.0%
Administration	2,250	3,000	3,000	3,000	0.0%
Swimming Pool	53,824	51,200	2,905	52,200	2.0%
Other Programs	43,349	81,100	62,075	107,600	32.7%
Gymnastics	294,111	331,205	228,205	321,335	-3.0%
Special Populations Services	55,936	55,965	43,035	50,560	-9.7%
Concessions	126,122	123,000	110,770	115,000	-6.5%
Coosa River Trading Post	90,223	82,100	82,785	111,800	36.2%
Etowah Park Golf Practice	6,026	7,200	7,215	7,200	0.0%
Youth Athletics	207,393	213,230	221,300	196,230	-8.0%
Adult Athletics	-	-	-	15,900	N/A
Scoreboards	6,140	20,000	20,000	8,000	-60.0%
Recreation Centers	93,111	117,700	53,665	92,280	-21.6%
Parks & Recreation Services	79,013	72,500	108,090	98,750	36.2%
Total Revenues	1,077,298	1,200,200	981,915	1,219,855	1.6%
Expenditures					
Administrative Operations	926,045	974,015	1,053,370	1,168,150	19.9%
Contingency	-	30,000	30,000	30,000	0.0%
Swimming Pool	47,209	34,325	20,080	37,105	8.1%
Other Programs	36,770	71,460	57,340	68,300	-4.4%
Gymnastics	264,019	298,115	219,910	269,960	-9.4%
Special Populations Services	33,856	43,035	28,650	49,650	15.4%
Concessions	97,941	114,020	101,125	111,675	-2.1%
Coosa River Trading Post	69,225	76,590	76,590	132,915	73.5%
Etowah Park Golf Practice	-	-	-	-	N/A
Sports Division Administration	110,802	172,935	172,935	175,220	1.3%
Youth Athletics	149,026	183,710	150,850	154,725	-15.8%
Adult Athletics	-	-	-	15,900	N/A
Scoreboards	3,074	8,000	8,000	2,000	-75.0%
Recreation Centers	188,586	210,570	147,610	186,385	-11.5%
Recreation Services Administration	174,985	171,990	171,440	81,210	-52.8%
Parks & Recreation Services	961,253	1,162,925	1,175,420	1,023,250	-12.0%
Buildings	63,239	80,300	80,445	61,500	-23.4%
Shop	111,542	119,810	120,100	111,010	-7.3%
Total Expenditures	3,237,571	3,751,800	3,613,865	3,678,955	-1.9%
Excess (Deficiency) of Revenues over Expenditures	(2,160,273)	(2,551,600)	(2,631,950)	(2,459,100)	-3.6%
Other Financing Sources (Uses)					
Transfers In	1,894,550	1,858,400	2,631,950	2,459,100	32.3%
Transfers Out	(80,634)	-	-	-	N/A
Total Other Financing Sources (Uses)	1,813,916	1,858,400	2,631,950	2,459,100	32.3%
Net Change in Fund Balance	\$ (346,357)	\$ (693,200)	\$ -	\$ -	

**FLOYD COUNTY
FY 2021 BUDGET**

RECREATION SPECIAL PROJECTS - 534

	2019 Actual	2020		2021 Original Budget	% Change
		Original Budget	First Revision		
534924 Rec- Hall of Fame					
Revenues:	\$ 14,525	\$ 14,500	\$ 20,750	\$ 16,000	10.3%
Expenditures:	15,160	16,300	16,300	16,300	0.0%
Total Rec- Hall of Fame	(635)	(1,800)	4,450	(300)	-83.3%
534928 Senior Promotions Council					
Revenues:	3,955	11,500	5,000	11,500	0.0%
Expenditures:	4,211	11,500	5,500	11,500	0.0%
Total Rec- Senior Promo Council	(256)	-	(500)	-	N/A
Net Change in Fund Balance	<u>\$ (891)</u>	<u>\$ (1,800)</u>	<u>\$ 3,950</u>	<u>\$ (300)</u>	

**FLOYD COUNTY
FY 2021 BUDGET**

HEALTH INSURANCE FUND - 600

	2019 Actual	2020		2021	% Change
		Original Budget	First Revision	Original Budget	
Revenues					
Contributions:					
Floyd County	\$ 5,621,791	\$ 6,663,010	\$ 6,663,010	\$ 6,880,640	3.3%
County Employees	1,841,554	1,943,140	1,943,140	1,981,370	2.0%
Retirees	-	95,000	95,000	125,000	31.6%
Premiums Paid by Others	63,794	50,000	50,000	30,000	-40.0%
Premiums Paid by Others-RFCDA	-	-	25,000	25,000	N/A
Intergovernmental	-	-	710	-	N/A
Interest Earned	16,861	20,000	2,000	1,250	-93.8%
Miscellaneous	30,000	155,000	155,000	70,380	-54.6%
Total Revenues	7,574,000	8,926,150	8,933,860	9,113,640	2.1%
Expenditures					
Salary and Benefits	59,823	63,450	63,450	72,140	13.7%
Other Costs	154,659	171,030	171,990	170,980	0.0%
Professional Fees	144,160	144,700	144,700	144,700	0.0%
Claims	6,533,095	7,200,000	8,300,000	8,000,000	11.1%
Stop Loss	904,462	911,870	911,870	988,400	8.4%
HRA Payments	113,134	160,000	160,000	125,000	-21.9%
Administrative Fee	355,093	246,700	246,700	239,860	-2.8%
All Other	-	-	-	-	N/A
Total Expenditures	8,264,426	8,897,750	9,998,710	9,741,080	9.5%
Other Financing Sources (Uses)					
Transfers In	443,700	-	1,064,850	627,440	N/A
Transfers Out	(422,972)	-	-	-	N/A
Total Other Financing Sources (Uses)	20,728	-	1,064,850	627,440	N/A
Net Change in Fund Balance	\$ (669,698)	\$ 28,400	\$ -	\$ -	