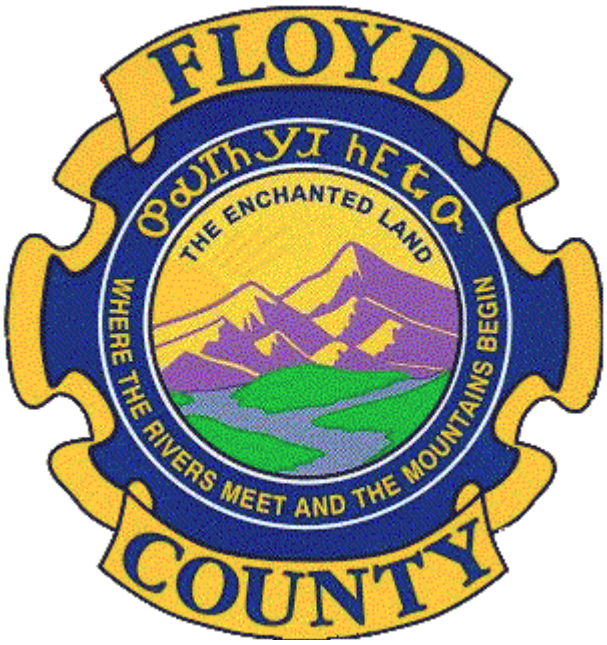


Floyd County, Georgia

F.Y. 2021

Final Budget Revision

June 14, 2022

FLOYD COUNTY, GEORGIA
FY 2021 Final Budget Revision

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FLOYD COUNTY, GEORGIA
FY 2021 FINAL REVISION BUDGETARY HIGHLIGHTS

GENERAL FUND

Revenues

- **Taxes** increased $2,409,000 from the FY 2021 original budget.
  - Property Taxes-Current Year ended the year $670K less than originally projected.
    - Original budget projection assumed a 99% collection rate.
    - 2021 collection rate was 95% for real property at year end.
  - Property Taxes-Prior Year exceeded original budget projections by $110K.
  - Recording Intangible Taxes were $232K above original budget projections.
    - Indication that more loans were acquired during FY 2021 as compared to FY 2020.
  - Motor Vehicle TAVT came in $708K above the FY 2021 original budget projection.
    - Auto sales increased due to positive economy.
  - LOST collections were $1,915,000 more than originally anticipated.
    - Another sign of a positive economy in addition to a full year of the marketplace facilitator law.
- **Intergovernmental** revenue projection decreased $734,000.
  - State Offender-Rehab revenue at the Prison decreased $714K.
    - Decreased number of inmates compared to 2020.
- **Charges for Services** exceeded original budget projections by $304K.
  - Clerk of Court Recording Fees were $78K higher than projected.
    - Increase in recording deeds and liens.
    - This is offset with a decrease of $42K in advance deposits and other fees.
      - Part of this is due to an error in the set-up of the Clerk's ICON system. The reporting software was updated in November 2020. Advance deposits were comingled with the fines. This was corrected with the September 2021 reporting. Funds are now being reported correctly.
      - ICON officials have stated that there is no way to go back and designate between fines and advance deposits.
  - Probate Court charges for services increased $56,000 compared to the original budget projection.
  - Sheriff Fees & Services were $52K more than anticipated.
  - Sheriff Boarding Inmates revenue decreased $66K from the FY 2021 original budget.
    - This is largely due to a decrease in the number of inmates housed for Georgia Dept. of Corrections.
  - Tax Commissioner Commissions are $58K higher than originally projected.
  - Tax Commissioner-TAVT Admin Fees were $68K higher than anticipated.
    - Change in TAVT law created a 1% admin fee that took the place of TAVT commissions.
  - Magistrate Court Fees reflect an additional $19K increase.
  - We saw an increase in most all areas of the court system in 2021 due to resuming court operations.
- **Fines & Forfeitures** reflect a net increase of $5K.
  - Clerk of Court Criminal Division Fines were $76K more than anticipated. See note under Clerk of Court charges for services above for explanation.
  - Probate Court Fines were $101K lower than expected.

- **Miscellaneous revenues** were $457K more than originally projected.
    - $259K of this increase is from telephone commissions from the jail and prison.
    - We had $61K in sales of surplus items during 2021.
- **Transfers in** increased $10,026,335.
    - $10M of this increase is due to a transfer from the American Rescue Plan Act (ARPA) fund for reimbursement of public safety salaries.
        - This came as a recommendation from our auditors.
        - These funds will be restricted for capital projects use for the County's space needs project.

Expenditures

- **Salaries & FICA**
    - Salaries are $837K lower than the FY 2021 original budget.
        - $559K in savings are from public safety.
        - Public Works was already discounted $300K in the original budget. There was $112K in additional savings.
            - All of the above is largely due to open positions throughout the year.
        - While most departments were under the original budget projection, there were some departments that ended the year higher than projected.
            - The largest of these is the Coroner's office, $104K. This is based on the number of cases. There was a 38% increase over 2020.
    - FICA is $209K lower.
- **Workers' Compensation**
    - An additional $6K above what was expected in the FY 2021 original budget.
- **Gas & Oil**
    - Increase of $32K above original 2021 budget due to rising fuel prices.
- **Travel & Training**
    - Decrease of $128K compared to 2021 original budget.
        - Many classes/conferences continued virtually instead of in person.
- **Legal Fees**
    - Savings of $25K compared to FY 2021 original budget.
- **General Services**
    - Biggest change is the transfer of retiree health insurance revenues and expenses.
        - Added $221K in revenue for County and retiree contributions.
        - Added $178K in expense for retiree insurance claims during FY 2021.
        - Added $34K for stop loss premiums related to retiree insurance.
    - Net decrease of $118K related to decreased costs, contingencies and accruals that were spread throughout departments.
- **Public Defender**
    - There is a decrease of $15K in the GA Public Defender line item for FY 2021.
        - The amount of our contract hasn't gone down. However, we did receive refunds for some previous years that are offsetting our cost for FY 2021.
- **Sheriff-Jail**
    - Repairs & Maintenance-Building reflects a $30K decrease from the FY 2021 original budget.
    - Boarding Inmates was increased $120K.
- **Prison**
    - Work Release Center revenues increased $29K over original budget projections.
    - Savings in Utilities of $38,000.
    - Boarding Inmates was reduced $251K.
        - Decreased number of inmates.

- **Public Works**
    - Final budget revision reflects a total increase of $67K for Surface Treatment Materials and Drainage Materials.
        - Reflects increased cost in materials.
    - Property Cleanup was done through other methods like code enforcement resulting in $17K in savings compared to the original budget.
    - Traffic Signs came in $31,000 below the original budget.
- **Economic Development** increase of $19,500 is for the addition of the Rise & Thrive campaign for the Rome-Floyd Chamber.
- **Rome Tourist & Convention** payment increase of $19K is due to an increase in hotel/motel collections.
- **Planning Commission** increase of $19K is for ULDC changes.
- **Transfers Out**
    - $130K transfer added to 800 MHz Communications Fund is to cover the cost of operating the radio system for 2021.
    - Increase in transfer to Capital Projects of $191K is from Board actions done throughout 2021.
    - Transfer to Debt Service was decreased $140K because the economic development bonds were paid off during 2021.
    - Transfer to Forum was decreased $66K for 2021.
    - Animal Control transfer was increased $183K to cover the cost of operations for 2021.
        - A total of $1.1M was transferred for operations.
    - Transfer to Health Insurance was decreased $627K from original budget projections.
        - 2021 claims were less than projected.
    - Recreation transfer was increased $187K to cover the cost of operations for 2021.
        - A total of $2.6M was transferred for operations.
- **Fund Balance**
    - Increase to fund balance for FY 2021 is $9.8M.
        - This is the result of the $10M ARPA transfer.
            - Without this funding, our use of fund balance would be $182K which is significantly less than projected ($4.4M).
    - Total fund balance for the year ending 12/31/21 is $29M.
        - $10M of this comes from the ARPA transfer and is restricted for capital use.
        - An additional $2M is restricted or reserved and unavailable for operations.
        - An additional $3.7M is assigned for FY 2022 use.
        - This leaves $13.3M as unassigned fund balance.
            - 22% of total expenditures for FY 2021.

FIRE FUND

- **Taxes** increased $794,000.
    - Motor Vehicle TAVT increased $124K compared to FY 2021 original budget.
        - Auto sales increased due to a positive economy.
    - Insurance Premium Tax came in $480K higher than projected.

SOLID WASTE FUND

- **Taxes** increased $132,000.
    - Motor Vehicle TAVT increased $53K compared to FY 2021 original budget.
        - Auto sales increased due to a positive economy.

WATER

- Charges for Services increased $232K compared to the original budget projection.
    - Water charges increased $200K.
        - Consumption reports show a <1% increase in residential usage but an 18% increase in commercial usage.
    - Water meter charges exceeded projections by $60K.
- Depreciation charges were $167K less than projected due to the timing of projects.
- Water Purchased was $270K less than projected for 2021.
- Water Meters Purchased were $120K less than the 2021 original budget.
- Increase to Fund Balance for 2021 is $1.1M versus original budget projection of $191K.
- Bond coverage debt ratio is 8.23 with a 1.10 requirement.
- Total debt coverage is 4.92 with a 1.10 requirement.

AIRPORT

- FY 2021 original budget reflected a use of fund balance of $1.1M.
- FY 2021 final budget revision reflects a decrease to fund balance of $498K.
    - There is $80K in capital contributions for capital items that were paid for by 2017 SPLOST and the General Fund.
    - The Airport also received $23K in ARPA funding during FY 2021.
    - $17K was received from the sale of an airplane during 2021.
    - Total fuel sales increased $461K over initial budget projections.
- Without the above mentioned items, use of fund balance would have been $601K, which is under the initial projection.
    - There were savings of $63K in Repairs & Maintenance-Grounds; $41K in savings in Repairs & Maintenance-Buildings; offset with an increase in Repairs & Maintenance-Runways of $24K.
    - Depreciation was $221K less than the original 2021 budget due to the timing of project completion.
    - Purchases of fuel increased $248K compared to the 2021 original budget

ANIMAL CONTROL

- Adoption fee revenue was $14K less than projected in the 2021 original budget.
    - At times, fees were waived during 2021 to encourage adoptions.
- Donations of $46K were not included in the 2021 original budget.
- Salaries
    - Final budget revision reflects an increase of $26K in Salaries.
- Workers' Compensation ended the year $78K above the 2021 original budget projection.
- Gas & Oil exceeded the 2021 original budget by $14K.
    - Reflects rising fuel prices as well as increased transportation costs to rescues.
- Utilities were over the original budget by $11K.
- Spay/Neuter came in $20K under FY 2021 projections.
- $21K in expenses were covered by donations or grants.

INSURANCE FUND

- Total claims for FY 2021 were $6.8M compared to $8M for the original budget projection.
    - Offset with $370K in pharmacy rebate from Cigna.
    - Retiree claims transferred to the General Fund totaled $179K.
    - Final budget reflects a reduction in claims of $1.7M due to the above.

- Stop Loss Premium was also reduced $46K due to the transfer of retiree costs to the General Fund.
- HRA Payments were $24K less than projected.
- General and Administrative costs were reduced $14,000 due to the transfer of retiree costs to the General Fund.
- As noted in the General Fund, the transfer from the General Fund was reduced $627K.
- Increased fund balance $790K for 2021.

FLOYD COUNTY
FY 2021 BUDGET

GENERAL FUND - 100

	2020 Actual	2021 Original Budget	2021 Final Revision	% Change
Appropriation of Jail Surcharge Funds	$ -	$ -	$ -	N/A
Appropriation of DATE Fund Balance	87,336	50,505	44,055	-12.8%
Revenues				
Taxes	46,589,506	45,599,290	48,008,290	5.3%
Licenses and Permits	241,176	232,120	232,120	0.0%
Intergovernmental	5,959,313	3,718,000	2,984,000	-19.7%
Charges for Services	4,059,329	4,118,725	4,422,725	7.4%
Fines and Forfeitures	819,057	1,027,710	1,032,710	0.5%
Interest Earned	48,122	77,525	9,525	-87.7%
Miscellaneous	666,468	676,250	1,133,595	67.6%
Total Revenues	58,382,972	55,449,620	57,822,965	4.3%
Expenditures				
General Government				
Board of Commissioners	175,846	182,605	181,605	-0.5%
County Manager	548,138	579,045	518,020	-10.5%
County Clerk	277,065	340,345	330,965	-2.8%
Finance	653,441	709,540	714,765	0.7%
Purchasing	215,858	267,130	271,130	1.5%
Information Technology	705,007	797,035	801,180	0.5%
Human Resources	624,333	674,035	638,315	-5.3%
Tax Commissioner	1,037,805	1,076,900	995,975	-7.5%
Tax Appraisers	1,070,708	1,150,945	1,103,280	-4.1%
Tax Assessors	42,362	53,780	43,480	-19.2%
Facilities Management	1,196,057	1,220,155	1,244,875	2.0%
Engineering	266,468	288,140	275,050	-4.5%
Board of Registrars	489,932	268,795	399,990	48.8%
General Services	1,794,089	1,663,475	1,544,935	-7.1%
Total General Government	9,097,110	9,271,925	9,063,565	-2.2%
Judicial				
Superior Court	86,280	134,930	128,555	-4.7%
Board of Equalization	14,624	22,270	22,270	0.0%
Superior Court - Office of Receiver	255,848	-	-	N/A
Judge Niedrach - Superior Court	85,185	98,930	99,640	0.7%
Judge Johnson - Superior Court	77,067	99,225	101,710	2.5%
Judge Sparks - Superior Court	61,061	78,625	72,595	-7.7%
Judge Wetherington - Superior Court	73,937	84,950	88,930	4.7%
Superior Court Administrator	200,697	130,665	110,125	-15.7%
Matrix Program	-	-	-	N/A
Mental Health Court	30,205	25,445	19,490	-23.4%
Adult Felony Drug Court	57,131	25,060	24,565	-2.0%
HIDTA	(1,896)	-	-	N/A
Court Reporter - Judge Niedrach	163,582	120,515	111,585	-7.4%
Court Reporter - Judge Johnson	119,494	148,730	117,630	-20.9%
Court Reporter - Judge Sparks	81,246	121,665	134,165	10.3%
Court Reporter - Judge Wetherington	114,794	151,395	131,640	-13.0%
Clerk of Superior Court	965,857	1,485,440	1,490,720	0.4%
District Attorney	1,331,064	1,421,860	1,435,070	0.9%
Victim Witness Program	94,391	107,355	99,355	-7.5%
Public Defender	614,624	857,105	809,580	-5.5%
Magistrate Court	578,914	606,025	609,050	0.5%
Probate Court	589,257	618,500	618,870	0.1%
Juvenile Court	1,067,869	1,238,340	1,207,270	-2.5%
Total Judicial	6,661,230	7,577,030	7,432,815	-1.9%

FLOYD COUNTY
FY 2021 BUDGET

GENERAL FUND - 100

	2020 Actual	2021 Original Budget	2021 Final Revision	% Change
Public Safety				
County Police	$ 5,920,045	$ 6,729,160	$ 6,547,705	-2.7%
HEAT	-	-	8,185	
Sheriff - County Jail	11,475,631	12,463,035	12,406,100	-0.5%
Medical Department-Prisoners	3,240,170	3,204,630	3,157,640	-1.5%
County Prison	6,351,752	6,882,580	6,235,900	-9.4%
Coroner	246,098	192,025	296,220	54.3%
Interagency	18,458	18,500	18,500	0.0%
Total Public Safety	27,252,154	29,489,930	28,670,250	-2.8%
Public Works				
Public Works	4,991,213	5,336,365	5,134,975	-3.8%
Total Public Works	4,991,213	5,336,365	5,134,975	-3.8%
Health and Welfare				
Health	390,000	390,000	390,000	0.0%
Welfare	225,537	222,560	217,510	-2.3%
Transportation for Seniors	6,181	10,600	10,600	0.0%
Total Health and Welfare	621,718	623,160	618,110	-0.8%
Culture and Recreation				
Library	1,259,270	1,259,270	1,259,270	0.0%
Total Culture and Recreation	1,259,270	1,259,270	1,259,270	0.0%
Housing and Development				
Cooperative Extension	167,081	184,590	183,520	-0.6%
Economic Development	230,863	246,450	285,475	15.8%
Total Housing and Development	397,944	431,040	468,995	8.8%
Interagency				
NW Ga Regional Commission	60,712	60,715	60,715	0.0%
Planning Commission	224,780	234,755	253,755	8.1%
Environmental Office	58,500	58,500	58,500	0.0%
GIS	64,250	12,350	14,295	15.7%
Total Interagency	408,242	366,320	387,265	5.7%
Total Budgeted Expenditures	50,688,881	54,355,040	53,035,245	-2.4%
Other Financing Sources (Uses)				
Transfers In	1,306,597	777,510	10,803,845	1289.5%
Transfers Out	(7,526,723)	(6,294,740)	(6,153,965)	-2.2%
Total Other Financing Sources (Uses)	(6,220,126)	(5,517,230)	4,649,880	-184.3%
Total Expenditures and (Uses)	56,909,007	59,872,270	48,385,365	-19.2%
Net Change in Fund Balance	$ 1,473,965	$ (4,422,650)	$ 9,437,600	

FLOYD COUNTY
FY 2021 BUDGET

FIRE FUND - 200

	2020 Actual	2021 Original Budget	2021 Final Revision	% Change
Revenues				
Insurance Premium Tax	$ 4,316,351	$ 4,000,000	$ 4,480,000	12.0%
Other Taxes	3,732,105	3,679,910	3,993,910	8.5%
Intergovernmental	1,016,115	-	-	N/A
Interest Earned	17,118	20,000	20,000	0.0%
Total Revenues	9,081,689	7,699,910	8,493,910	10.3%
Expenditures				
Public Safety	7,036,145	7,779,640	7,790,525	0.1%
Excess (Deficiency) of Revenues over Expenditures	2,045,544	(79,730)	703,385	-982.2%
Other Financing Sources (Uses)				
Transfers In	200,000	200,000	200,000	0.0%
Transfers Out	(125,000)	(125,000)	(125,000)	0.0%
Total Other Financing Sources (Uses)	75,000	75,000	75,000	0.0%
Net Change in Fund Balance	$ 2,120,544	$ (4,730)	$ 778,385	

FLOYD COUNTY
FY 2021 BUDGET

HOTEL/MOTEL FUND - 203

	2020 Actual	2021 Original Budget	2021 Final Revision	% Change
Revenues				
Taxes	$ 85,826	$ 105,000	$ 120,525	14.8%
Interest Earned	79	100	100	0.0%
Total Revenues	85,904	105,100	120,625	14.8%
Expenditures				
Economic Development	-	10,000	-	-100.0%
Transfers Out	85,904	95,100	120,625	26.8%
Total Expenditures	85,904	105,100	120,625	14.8%
Net Change in Fund Balance	$ -	$ -	$ -	

FLOYD COUNTY
FY 2021 BUDGET

E-911 FUND - 205

	2020 Actual	2021 Original Budget	2021 Final Budget	% Change
Revenues				
Intergovernmental	$ 3,679	$ 2,000	$ 5,910	195.5%
Charges for Services	1,912,469	1,857,000	1,923,500	3.6%
Interest Earned	318	600	600	0.0%
Miscellaneous	-	-	-	N/A
Total Revenues	1,916,466	1,859,600	1,930,010	3.8%
Expenditures				
Salaries and Benefits	1,595,984	1,800,200	1,703,325	-5.4%
Other Operating Costs	239,148	276,010	256,285	-7.1%
Equipment	1,253	1,500	1,500	0.0%
Total Expenditures	1,836,385	2,077,710	1,961,110	-5.6%
Net Change in Fund Balance	$ 80,082	$ (218,110)	$ (31,100)	

FLOYD COUNTY
FY 2021 BUDGET

800 MHz COMMUNICATIONS FUND - 206

	2020 Actual	2021 Original Budget	2021 Final Budget	% Change
Revenues				
Intergovernmental	$ 30,769	$ 1,000	$ 1,000	0.0%
Charges for Services	418,588	417,930	422,085	1.0%
Interest Earned	334	500	500	0.0%
Miscellaneous	-	-	3,000	N/A
Total Revenues	449,691	419,430	426,585	1.7%
Expenditures				
Salaries and Benefits	86,848	88,760	91,235	2.8%
Other Operating Costs	508,816	543,325	550,335	1.3%
Equipment	14,936	8,900	8,900	0.0%
Total Expenditures	610,599	640,985	650,470	1.5%
Excess (Deficiency) of Revenues over Expenditures	(160,908)	(221,555)	(223,885)	1.1%
Other Financing Sources (Uses)				
Transfers In	-	-	130,030	N/A
Transfers Out	(12,250)	(12,430)	(12,430)	0.0%
Total Other Financing Sources (Uses)	(12,250)	(12,430)	117,600	-1046.1%
Net Change in Fund Balance	$ (173,158)	$ (233,985)	$ (106,285)	

FLOYD COUNTY
FY 2021 BUDGET

EMERGENCY MANAGEMENT FUND - 207

	2020 Actual	2021 Original Budget	2021 Final Revision	% Change
Revenues				
Intergovernmental	$ 73,105	$ 28,895	$ 54,510	88.6%
Grants	21,182	-	-	N/A
Interest Earned	41	50	50	0.0%
Total Revenues	94,327	28,945	54,560	88.5%
Expenditures				
Salaries and Benefits	124,639	119,725	132,655	10.8%
Other Operating Costs	71,895	56,480	59,885	6.0%
Payment to City of Rome Fire Fund	22,175	24,000	22,000	-8.3%
Total Expenditures	218,709	200,205	214,540	7.2%
(Deficiency) of Revenues over Expenditures	(124,382)	(171,260)	(159,980)	-6.6%
Other Financing Sources (Uses)				
Transfers In	150,000	156,260	156,260	0.0%
Transfers Out	-	(10,000)	(17,595)	76.0%
Total Other Financing Sources (Uses)	150,000	146,260	138,665	-5.2%
Net Change in Fund Balance	$ 25,618	$ (25,000)	$ (21,315)	

FLOYD COUNTY
FY 2021 BUDGET

LAW LIBRARY FUND - 210

	2020 Actual	2021 Original Budget	2021 Final Revision	% Change
Revenues				
Charges for Services	$ 26,597	$ 30,000	$ 30,000	0.0%
Interest Earned	1,323	2,000	2,000	0.0%
Total Revenues	27,920	32,000	32,000	0.0%
Expenditures				
Other Operating Costs	85,641	81,540	110,095	35.0%
Total Expenditures	85,641	81,540	110,095	35.0%
Other Financing Sources (Uses)				
Transfers Out	61,600	-	-	N/A
Total Other Financing Sources (Uses)	61,600	-	-	N/A
Net Change in Fund Balance	$ (119,321)	$ (49,540)	$ (78,095)	

FLOYD COUNTY
FY 2021 BUDGET

SOLID WASTE FUND - 220

	2020 Actual	2021 Original Budget	2021 Final Revision	% Change
Revenues				
Taxes	$ 1,498,998	$ 1,475,915	$ 1,607,915	8.9%
Intergovernmental	72	-	-	N/A
Interest Earned	3,988	5,000	5,000	0.0%
Total Revenues	1,503,058	1,480,915	1,612,915	8.9%
Expenditures				
Salaries and Benefits	300,530	450,850	334,300	-25.9%
Other Operating Costs	41,152	54,695	56,405	3.1%
Remote Site Operations	328,906	350,000	330,000	-5.7%
Tipping Fees	368,875	355,000	375,675	5.8%
Total Expenditures	1,039,462	1,210,545	1,096,380	-9.4%
Other Financing Sources (Uses)				
Transfers Out	(485,088)	(517,575)	(450,375)	-13.0%
Total Other Financing Sources (Uses)	(485,088)	(517,575)	(450,375)	-13.0%
Net Change in Fund Balance	$ (21,492)	$ (247,205)	$ 66,160	

FLOYD COUNTY
FY 2021 BUDGET

STADIUM MAINTENANCE FUND - 222

	2020 Actual	2021 Original Budget	2021 Final Revision	% Change
Revenues				
Interest Earned	$ 531	$ 600	$ 600	0.0%
Stadium	42,166	42,165	30,000	-28.9%
Total Revenues	42,697	42,765	30,600	-28.4%
Expenditures				
Repairs and Maintenance	42,316	142,765	169,325	18.6%
Total Expenditures	42,316	142,765	169,325	18.6%
OTHER FINANCING SOURCES				
Transfers in	100,000	100,000	100,000	0.0%
Total Other Financing Sources (Uses)	100,000	100,000	100,000	0.0%
Net Change in Fund Balances	$ 100,381	$ -	$ (38,725)	

FLOYD COUNTY
FY 2021 BUDGET

SHERIFF OFFICE SPECIAL REVENUE FUND - 225

	2020 Actual	2021 Original Budget	2021 Final Revision	% Change
Revenues				
Charges for Services	$ -	$ 150,000	$ -	-100.0%
Miscellaneous	56,518	-	47,100	N/A
Interest Earned	-	100	-	-100.0%
Total Revenues	56,518	150,100	47,100	-68.6%
Expenditures				
Inmate Supplies, Equipment, etc.	70,030	150,100	46,600	-69.0%
Total Expenditures	70,030	150,100	46,600	-69.0%
Net Change in Fund Balance	$ (13,512)	$ -	$ 500	

FLOYD COUNTY
FY 2021 BUDGET

INMATE BENEFITS FUND - 226

	2020 Actual	2021 Original Budget	2021 Final Revision	% Change
Revenues				
Intergovernmental	$ 51,829	$ -	$ 105	N/A
Charges for Services	561,928	250,000	619,735	147.9%
Interest	83	-	-	N/A
Total Revenues	613,839	250,000	619,840	147.9%
Expenditures				
Jail - Inmate Supplies, Equipment, etc.	286,579	250,000	391,885	56.8%
Prison - Inmate Supplies, Equipment, etc.	170,895	-	223,810	N/A
Work Release - Inmate Supplies, Equipment, etc.	16,559	-	71,245	N/A
Total Expenditures	474,033	250,000	686,940	174.8%
Other Financing Sources (Uses)				
Transfers Out	-	-	-	N/A
Total Other Financing Sources (Uses)	-	-	-	N/A
Net Change in Fund Balance	$ 139,807	$ -	$ (67,100)	

FLOYD COUNTY
FY 2021 BUDGET

WORK RELEASE COMMISSARY FUND - 227

	2020 Actual	2021 Original Budget	2021 Final Revision	% Change
Revenues				
Charges for Services	$ -	$ 15,000	$ -	-100.0%
Total Revenues	-	15,000	-	-100.0%
Expenditures				
Inmate Supplies, Equipment, etc.	-	15,000	-	-100.0%
Total Expenditures	-	15,000	-	-100.0%
Net Change in Fund Balance	$ -	$ -	$ -	

FLOYD COUNTY
FY 2021 BUDGET

AMERICAN RESCUE PLAN ACT (ARPA) FUND - 231

	2020 Actual	2021 Original Budget	2021 Final Revision	% Change
Revenues				
Intergovernmental	$ -	$ -	$ 10,000,000	N/A
Interest Earned	-	-	5,820	N/A
Total Revenues	-	-	10,005,820	N/A
Expenditures				
ARPA Expenditures	-	-	1,115	N/A
Total Expenditures	-	-	1,115	N/A
(Deficiency) of Revenues over Expenditures	-	-	10,004,705	N/A
Other Financing Sources (Uses)				
Transfers Out	-	-	10,000,000	N/A
Total Other Financing Sources (Uses)	-	-	10,000,000	N/A
Net Change in Fund Balance	$ -	$ -	$ 4,705	

FLOYD COUNTY
FY 2021 BUDGET

1996 SPLOST - 310

	Original Budget	Cumulative Revised Budget	2020 Actual	2021 Original Budget	2021 Final Revision
Revenues					
SPLOST Taxes	$ 33,058,378	$ 36,640,660	$ -	$ -	$ -
Interest Earned	494,000	2,444,310	4,712	5,000	5,000
Miscellaneous Income	-	73,900	-	-	-
Total Revenues	**33,552,378**	**39,158,870**	**4,712**	**5,000**	**5,000**
Expenditures					
Capital outlay:					
Jail Expansion	20,298,378	20,439,500	-	-	-
Fire Stations	2,000,000	3,280,340	-	789,860	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**	**-**	**789,860**	**789,860**
Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources (Uses)	-	2,132,730	4,712	(784,860)	(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	**$ -**	**$ -**	**$ 4,712**	**$ (784,860)**	**$ (784,860)**

FLOYD COUNTY
FY 2021 BUDGET

2003 SPLOST - 314

	Original Budget	Cumulative Revised Budget	2020 Actual	2021 Original Budget	2021 Final Revision
Revenues					
Special Purpose Sales Tax	$ 26,900,000	$ 30,651,000	$ -	$ -	$ -
Interest Earned	150,000	1,093,615	5,750	-	3,790
Total Revenues	**27,050,000**	**31,744,615**	**5,750**	**-**	**3,790**
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	-	237,610	237,610
Chulio Road Right-of-Way	300,000	1,411,315	-	237,610	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**	**-**	**475,220**	**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)**	**$ -**	**$ 5,750**	**$ (475,220)**	**$ (471,430)**

FLOYD COUNTY
FY 2021 BUDGET

2013 SPLOST - 318

	Original Projects Budget	Cumulative Revised Budget	2020 Actual	2021 Original Budget	2021 Final Revision
Revenues:					
Tax Collections					
Intergovernmental					
Floyd County	$ 38,770,000	$ 40,746,250	$ -	$ -	$ -
City of Rome	23,617,000	24,810,045	-	-	-
City of Cave Spring	2,591,000	2,691,000	-	-	-
City of Rome-Solid Waste Commission	-	324,000	-	-	-
Miscellaneous	-	241,830	-	-	-
Interest Earned	-	-	82,997	100,000	12,000
Total Revenues	**64,978,000**	**68,813,125**	**82,997**	**100,000**	**12,000**
Expenditures:					
Floyd County					
Jail Improvements	1,900,000	1,904,500	-	-	-
County Building Improvements	1,700,000	1,819,640	-	57,000	57,000
County Case Management Software	500,000	500,000	173,875	499,940	499,940
Barron Road and Calhoun Road Improvements	130,000	141,780	-	-	-
County Public Safety Range/Special Ops	900,000	910,620	23,747	34,335	34,335
County Infrastructure Improvements	1,400,000	1,962,305	538,014	428,665	488,665
Animal Control Facility	5,700,000	5,722,370	-	-	-
Airport Runway Extension	5,761,000	5,931,000	241,404	4,774,300	4,837,685
Forum Upgrades	1,400,000	1,621,550	34,450	122,155	122,155
Jail Medical/Mental Health Facility Expansion	2,200,000	2,200,000	1,089,055	-	-
Everett Springs Water Line Extension	5,800,000	5,800,000	-	-	-
Recycling Center	1,379,000	1,712,865	-	-	-
County Public Works & Public Safety Equipment	1,400,000	1,469,250	-	-	-
Industrial Property	8,000,000	8,174,500	48,132	4,452,585	4,600,515
Playground Improvements	600,000	600,000	-	88,645	88,645
Transfer to General Fund	-	-	-	-	-
City of Rome					
Tennis Center	11,400,000	-	-	-	-
Chulio Hills Back Entrance	800,000	-	-	-	-
Trail Connectivity Expansion	1,800,000	-	-	-	-
Fire Tankers, Trucks & Facility Upgrade	750,000	-	-	-	-
City Police Training Facility Upgrade	396,000	-	-	-	-
Countywide Sewer Improvements	1,000,000	-	-	-	-
City Hall/Auditorium Modernization	1,700,000	-	-	-	-
City Street Milling and Paving	500,000	-	-	-	-
Unity Point/South Broad Bridge	1,800,000	-	-	-	-
Burnett Ferry Road Improvements	2,721,000	-	-	-	-
Jackson Hill/ Tourism Development	200,000	-	-	-	-
Downtown Visitor Information Center	50,000	-	-	-	-
Playground Improvements	500,000	-	-	-	-
City of Rome Contributions	-	-	-	-	-
Intergovernmental - City of Rome	-	24,810,045	-	-	-
City of Cave Spring					
Historic Fannin Hall Rehabilitation	2,591,000	-	-	-	-
Intergovernmental - Cave Spring	-	2,691,000			
Administrative Fees	-	10,000	-	5,000	5,000
Total Expenditures	**64,978,000**	**67,981,425**	**2,148,676**	**10,462,625**	**10,733,940**
Excess (Deficiency) of Revenues over Expenditures	**$ -**	**$ 831,700**	**$ (2,065,679)**	**$ (10,362,625)**	**$ (10,721,940)**

FLOYD COUNTY
FY 2021 BUDGET

2017 SPLOST - 319

	Original Projects Budget	Cumulative Revised Budget	2020 Actual	2021 Original Budget	2021 Final Revision
Revenues:					
Tax Collections					
Intergovernmental					
Floyd County	$ (41,384,318)	$ (42,020,808)	$ (11,351,146)	$ (11,359,440)	$ (12,217,000)
City of Rome	(21,216,362)	(21,216,362)	(5,885,504)	(5,823,510)	(6,325,965)
City of Cave Spring	(1,281,000)	(1,281,000)	(353,493)	(352,460)	(378,965)
Miscellaneous	-	-	-	-	-
Interest Earned	-	-	(42,544)	(50,000)	(16,410)
Total Revenues	**(63,881,680)**	**(64,518,170)**	**(17,632,686)**	**(17,585,410)**	**(18,938,340)**
Expenditures:					
Floyd County					
Ag Center	8,000,000	8,000,000	1,140	-	-
E-911 Upgrade/Renovation	257,000	257,000	-	-	-
Prison System Security Upgrade	2,705,000	2,705,000	34,473	1,210,000	1,353,025
Historic Courthouse Renovation/Judicial Improvements	5,000,000	5,000,000	-	150,775	150,775
Paving, Infrastructure, & Bridges	4,500,000	4,500,000	52,814	700,000	813,425
Texas Valley Infrastructure Expansion	2,500,000	2,500,000	-	2,500,000	2,500,000
Jail Medical Phase II/Infrastructure Improvements	5,200,000	5,608,995	2,412,201	2,600,000	3,386,495
Capital Equipment/Vehicle Fund	3,400,000	3,524,345	642,893	1,243,560	1,953,330
Public Works Facilities Building	2,450,000	2,450,000	4,000	-	-
Airport Corporate Hangar Construction	899,210	899,210	3,760	55,000	55,000
Stadium Improvements	2,000,000	2,103,150	599,948	1,200,000	1,374,980
Public Safety Technology Upgrades	415,170	415,170	120,509	34,470	87,885
Recreation	1,046,600	1,046,600	162,961	542,100	696,085
Blueways	518,140	518,140	-	-	-
Real Estate & Infrastructure for Economic Development	1,555,000	1,555,000	-	1,000,000	1,125,000
Silver Creek Trail Extension	590,000	590,000	-	200,000	200,000
Special Operations Equipment	248,200	248,200	51,539	-	98,890
Administrative Fees	100,000	100,000	1,838	5,000	5,000
Intergovernmental- City of Rome	21,216,360	21,216,360	5,885,504	5,823,510	6,325,965
Intergovernmental- City of Cave Spring	1,281,000	1,281,000	353,493	352,460	378,965
Total Expenditures	**63,881,680**	**64,518,170**	**10,327,073**	**17,616,875**	**20,504,820**
Excess (Deficiency) of Revenues over Expenditures	**$ -**	**$ -**	**$ 7,305,613**	**$ (31,465)**	**$ (1,566,480)**

FLOYD COUNTY
FY 2021 BUDGET

CAPITAL FUND - 330

		2020 Actual	2021 Original Budget	2021 Final Revision
Appropriation of Jail Surcharge Funds		$ 330,408	$ -	$ -
Appropriation of Fund Balance		81,207	701,870	882,112
Revenues:				
Interest Earned		44,933	-	38,000
Transfer from 800 MHz Communications		-	-	-
Transfer from Recycling Fund		-	-	-
Transfer from Debt Service		86,228	158,350	81,185
Transfer from Emergency Management		-	10,000	17,595
Transfer from Airport Fund		-	-	-
Transfer from Solid Waste		-	-	-
Sheriff - Chattooga County Funds		-	75,000	-
Sheriff - Inmate Benefit Funds		-	25,000	25,000
Transfer from General Fund		1,251,390	511,615	703,290
Total Revenues and Appropriation of Jail Surcharge Funds		**$ 1,712,959**	**$ 779,965**	**$ 865,070**
Expenditures:				
Sheriff				
1 - 250 gallon hot water heater	CF	$ -	$ 47,000	$ 47,000
1 - Tankless Rinnai hybrid, on-demand water heater	CF	-	29,500	29,500
1 -Hobart HCN450-61-4 vertical food processor	IBF	-	18,175	18,175
1 -Hobart HL 300-4STD Mixer	IBF	-	11,305	11,305
TS hardware upgrade for Win 7/10 dual compatibility		-	10,000	10,000
4- Police package cars	J.S.	127,992	-	-
4 - Upfittings for cars	J.S.	16,000	-	-
Replace vehicle #25 (2012 Dodge Charger, carryover from 2019)	J.S.	32,348	-	-
1 - 250 gallon boiler for laundry		59,260	-	-
2 - Water Heaters		7,318	-	-
1 - Unimac washer	J.S.	28,900	-	-
1 - Unimac dryer	J.S.	12,600	-	-
Fire alert notification system		-	50,000	50,000
Body Scanner (carryover from 2018)	J.S.	-	-	-
Auger Monster System		256,000	-	-
		540,418	165,980	165,980
County Police				
2020 JAG Revenue		-	(2,870)	(2,870)
2020 JAG Expense		-	2,870	2,870
		-	-	-
00089-3-2020 GEMA/HS Revenue		(6,646)	(9,000)	(9,000)
00089-3-2020 GEMA/HS		6,646	9,000	9,000
		-	-	-
00089-14-2020 GEMA/HS Revenue		-	(38,750)	(38,750)
00089-14-2020 GEMA/HS		-	38,750	38,750
		-	-	-
00089-27-2020 GEMA/HS Revenue		(789)	(3,000)	(3,000)
00089-27-2020 GEMA/HS		789	3,000	3,000
		-	-	-
00089-49-2020 GEMA/HS Revenue		(22,075)	(24,400)	(24,400)
00089-49-2020 GEMA/HS		22,075	24,400	24,400
		-	-	-
2021 JAG Revenue		-	-	(4,600)
2021 JAG Revenue		-	-	4,600
		-	-	-

FLOYD COUNTY
FY 2021 BUDGET

CAPITAL FUND - 330

		2020 Actual	2021 Original Budget	2021 Final Revision
County Police (cont'd)				
0080-8-2021 GEMA/HS Revenue		$ -	$ -	$ (8,500)
0080-8-2021 GEMA/HS		-	-	8,500
		-	-	-
0080-15-2021 GEMA/HS Revenue		-	-	(38,750)
0080-15-2021 GEMA/HS		-	-	38,750
		-	-	-
0080-26-2021 GEMA/HS Revenue		-	-	(3,000)
0080-26-2021 GEMA/HS		-	-	3,000
		-	-	-
EOD K-9 Grant #48 Revenue		(46,000)	-	-
EOD K-9 Grant #48		46,000	-	-
		-	-	-
EOD Bomb Grant #51 Revenue		(54,491)	-	-
EOD Bomb Grant #51		54,491	-	-
		-	-	-
CBRNE Grant #52 Revenue		(11,466)	-	-
CBRNE Grant #52		11,466	-	-
		-	-	-
BJA 2020 VD-BX0360 Revenue		(57,789)	-	-
BJA 2020 VD-BX0360		57,789	-	-
		-	-	-
Prison				
Replace detail truck #106	J.S.	42,691	-	-
Replace detail van #299	J.S.	35,367	-	-
Kitchen gas range	J.S.	-	-	-
Dishwasher (carryover from 2019)	J.S.	34,510	-	-
Emergency repair of air unit		23,587	-	-
		136,155	-	-
Coroner				
F-150 extended cab truck		-	-	27,665
Camper top and upfitting for F-150 extended cab truck		-	-	9,385
Generator		6,421	-	-
		6,421	-	37,050
Board of Registrars				
Elections move		-	-	16,280
		-	-	16,280
Facilities Management				
GMA Leasepool proceeds	L.P.	-	(241,000)	(241,000)
LED conversion for Judicial building	L.P.	-	241,000	241,000
		-	-	-
Future MR/R grant for Library		-	10,000	10,000
Airport gate repairs		-	25,000	25,000
Update front conference room - Library matching funds	F.B.	22,115	-	-
Security improvements for several County buildings		67,914	-	-
Roof repair at Administration building		-	-	-
Work order system		18,341	-	-
Judicial building repairs		50,956	25,000	25,000
Engineering for Admin building HVAC		-	-	-
Replace boiler - Library matching funds (carryover from 2019)	F.B.	25,000	-	-
ADA Compliance - Judicial building		-	50,000	50,000
Replace flooring in downtown buildings		-	-	-
		184,326	110,000	110,000

FLOYD COUNTY
FY 2021 BUDGET

CAPITAL FUND - 330

		2020 Actual	2021 Original Budget	2021 Final Revision
Public Works				
Paving				
2021 Revenue		$ -	$ (1,103,540)	$ (1,103,540)
2021 LMIG Paving		-	1,103,540	1,103,540
2020 Revenue		(1,219,759)	-	-
2020 LMIG Paving	F.B.	857,138	453,015	453,015
2021 Revenue - Off System Safety		-	-	(200,000)
2021 LMIG Paving - Off System Safety		-	-	200,000
Excess LMIG Road Improvements	F.B.	33,718	61,755	61,755
Chubb Road - GDOT		-	(262,900)	(262,900)
Chubb Road - Excess LMIG Road Improvements		-	375,000	375,000
	F.B.	-	112,100	112,100
Hall Road - GDOT		-	(225,000)	(225,000)
Hall Road - Excess LMIG Road Improvements		-	300,000	300,000
	F.B.	-	75,000	75,000
Road Preparation and Paving		52,839	75,000	75,000
		(276,065)	776,870	776,870
Drainage				
Drainage Materials		10,000	10,000	10,000
County Clerk				
New website (Year 1 of 4 year contract)		-	10,000	10,000
		-	10,000	10,000
Information Technology				
Replace VMWare servers		88,825	-	-
Endpoint security		23,863	-	-
Network security		27,276	-	-
		139,964	-	-
Computer Lease		114,298	150,000	150,000
		114,298	150,000	150,000
CJIS				
Jury management software		-	-	-
Data exchange or conversion for Ecourts or Jury		-	20,000	20,000
		-	20,000	20,000
Emergency Management				
Mobile sign board		-	10,000	17,595
		-	10,000	17,595
Airport				
North Perimeter Fencing - 90/10				
Federal Revenue		-	(52,055)	(57,320)
Design		-	57,840	57,320
		-	5,785	-
North Perimeter Fencing - 90/5/5				
Federal Revenue		(875,012)	(600,300)	(140,540)
State Revenue		(194,468)	(33,350)	(512,825)
Construction		1,154,213	667,000	823,560
		84,733	33,350	170,195
West T-Hangar Taxiway Area Pavement Improvements - 90/10				
Federal Revenue		-	(148,500)	(148,500)
Design		-	165,000	165,000
		-	16,500	16,500
Runway 1/19 Approach Obstruction/Land Acquisition/Easements - 90/5/5				
Federal Revenue		-	(135,000)	(135,000)
Entitlement Funds		-	(150,000)	(150,000)
Phase 3 - Clearing		-	300,000	300,000
		-	15,000	15,000
T-Hangar roof replacement		-	-	50,145
Fuel farm replacement		-	-	-
Paving		-	-	45,000
		-	-	95,145

FLOYD COUNTY
FY 2021 BUDGET

CAPITAL FUND - 330

	2020 Actual	2021 Original Budget	2021 Final Revision
Recreation			
General Capital	$ 57,376	$ -	$ -
	57,376	-	-
Redmond Trail Enhancement Project			
Federal Grant	-	(300,000)	(670,520)
Project Cost	375	300,000	838,155
City of Rome Contribution	-	-	(70,180)
Public Contribution	-	-	(25,000)
	375	-	72,455
Current Year Lease Purchase Payments	-	158,350	-
Total Expenditures	**$ 998,001**	**$ 1,481,835**	**$ 1,683,070**

FLOYD COUNTY
FY 2021 BUDGET

WATER CAPITAL FUND

	2020 Actual	2021 Original Budget	2021 Final Budget
Revenues:			
R & E Funds	$ 1,095,416	$ 4,256,000	$ 4,646,420
Operating Funds	468,982	120,400	120,400
Total Revenues	**$ 1,564,397**	**$ 4,376,400**	**$ 4,766,820**
Expenditures:			
2020 Projects - Administration			
Hydraulic modeling system	63,381	-	-
2020 Projects - Distribution			
Water main replacement	225,589	-	-
Ramblewood pump station	23,500	-	-
Water tank maintenance	232,222	-	-
Water pumps and pump houses	88,896	-	-
Large meter testing	23,004	-	-
Ball Corporation	45,833	-	-
2020 Projects - Treatment			
Bells Ferry pump house upgrade	265,166	-	1,835
Renovation to Old Mill Spring	114,120	-	-
Electrical upgrades to Old Mill Spring	13,705	-	-
	1,095,416	-	1,835
2021 Projects- Administration			
Hydraulic modeling system	-	100,000	100,000
2021 Projects- Distribution			
Water main replacement	-	500,000	455,000
Water tank maintenance	-	300,000	300,000
Big Texas Valley Road	-	750,000	750,000
Biddy Well - Test Well	-	-	147,020
Biddy Road Water Lines	-	-	245,775
Water pumps and pump houses	-	100,000	120,000
Large meter testing	-	50,000	50,000
Kingston well upgrade	-	75,000	75,000
SCADA system phase II	-	241,000	261,790
Hwy 53 water line upgrade	-	2,000,000	2,000,000
2021 Projects- Treatment	-		
Plant filtering system	-	140,000	140,000
	-	4,256,000	4,644,585

FLOYD COUNTY
FY 2021 BUDGET

WATER CAPITAL FUND

	2020 Actual	2021 Original Budget	2021 Final Budget
2020 Equipment - Distribution			
New F250 4X4 extended cab, 3/4 ton, 4 door	$ 41,882	$ -	$ -
Replace vehicle #347WD (2013 Ford F150 4X4, 1/2 ton)	29,486	-	-
Replace vehicle #350WD (2014 Ford F250 4X4, 3/4 ton. 4 door)	46,034	-	-
Ford F550, 4 door, 4X4, crew cab	57,865	-	-
Ford F550, 4 door, 4X4, crew cab	56,749	-	-
Mini excavator, E45, open cab, rubber tracks with trailer	63,793	-	-
Mini excavator, E45, open cab, rubber tracks with trailer	63,793	-	-
2020 Equipment - Treatment			
Scada monitor and control system	109,380	-	-
	468,982	-	-
2021 Equipment- Administration			
Tyler Detect server	-	10,400	10,400
2021 Equipment- Distribution			
Replace 2008 Ford F750 #51WD	-	80,000	80,000
Replace mini excavator unit #35	-	10,000	10,000
Replace mini excavator unit #36	-	10,000	10,000
Industrial shelves	-	10,000	10,000
	-	120,400	120,400
Total Expenditures	**$ 1,564,397**	**$ 4,376,400**	**$ 4,766,820**

FLOYD COUNTY
FY 2021 BUDGET

RECREATION CAPITAL - 532

	2020 Actual	2021 Original Budget	2021 Final Budget
Revenues			
Interest Earned	$ 78	$ -	$ -
County Capital Improvements			
Floyd Medical Center	-		
County Capital Improvements - Recreation Capital Reserve	57,376	-	-
Total Revenues	57,454	-	-
Expenditures			
City Projects			
City Capital	-	-	-
Total City Projects	-	-	-
County Projects			
County Capital	57,376	-	-
Total County Projects	57,376	-	-
Total Expenditures	57,376	-	-
Net Change in Fund Balance	$ 78	$ -	$ -

FLOYD COUNTY
FY 2021 BUDGET

DEBT SERVICE FUND - 400

	2020 Actual	2021 Original Budget	2021 Final Revision
Revenues:			
Transfer from General Fund:			
Lease Purchases	$ 86,228	$ 187,275	$ 81,185
Parking Deck	484,876	239,200	263,490
Economic Development Property	674,812	667,240	606,845
Other	670	-	845
GMA Leasepool SWAP Payments	14,212	-	1,135
Intergovernmental:			
City of Rome Forum Parking Deck	-	239,200	-
GNTC	-	74,000	-
Development Authority of Floyd County	34,128	34,130	34,130
Rome/Floyd Development Authority	34,128	34,130	34,130
Federal 8030CP Payments	27,072	27,000	22,990
Interest Income	279	-	85
Total Revenues and Transfers From Other Funds	**$ 1,356,405**	**$ 1,502,175**	**$ 1,044,835**
Expenditures:			
Avionics Project:			
Series A Bond (GNTC) - Principal	$ -	$ 29,910	$ -
Series A Bond (GNTC) - Interest	-	43,835	-
	-	73,745	-
Forum Parking Deck Project:			
County's Portion - Principal	170,000	168,750	175,000
County's Portion - Interest	94,115	70,050	88,090
Administrative Fees	403	400	400
	264,518	239,200	263,490
City's Portion - Principal	-	168,750	-
City's Portion - Interest	-	70,050	-
Administrative Fees	-	400	-
	-	239,200	-
Economic Development Property:			
Principal	600,000	620,000	620,000
Interest	170,140	142,500	78,095
	770,140	762,500	698,095
GMA Lease Purchases			
Swap Payments	22,881	186,150	8,220
	22,881	186,150	8,220
All Other	670	1,125	845
Transfer to Capital Projects Fund	86,228	-	81,185
Total Expenditures	**$ 1,144,437**	**$ 1,501,920**	**$ 1,051,835**

FLOYD COUNTY
FY 2021 BUDGET

WATER FUND - 500

	2020 Actual	2021 Original Budget	2021 First Revision	% Change
Operating Revenues				
Charges for Services	$ 7,355,380	$ 7,336,250	$ 7,568,250	3.2%
Rental Fees	12,319	12,600	12,600	0.0%
Miscellaneous	50,936	40,000	45,400	13.5%
Total Operating Revenues	7,418,635	7,388,850	7,626,250	3.2%
Operating Expenses				
Water Administration				
Salaries and Benefits	711,330	685,230	687,850	0.4%
Supplies and Other Expenses	358,201	357,525	352,525	-1.4%
Equipment	2,552	18,000	-	-100.0%
Depreciation	11,307	47,840	25,840	-46.0%
	1,083,389	1,108,595	1,066,215	4.0%
Water Distribution				
Salaries and Benefits	751,026	933,460	772,780	-17.2%
Supplies and Other Expenses	384,728	482,760	418,620	-13.3%
Equipment	22,844	13,100	15,240	16.3%
Purchased Water	908,670	1,200,000	930,000	-22.5%
Water Meters	313,041	350,000	230,000	-34.3%
Utilities	326,663	325,000	343,190	5.6%
Depreciation	1,464,011	1,590,680	1,521,680	-4.3%
	4,170,983	4,895,000	4,231,510	-13.6%
Water Treatment Plant				
Salaries and Benefits	396,817	397,920	409,130	2.8%
Supplies and Other Expenses	158,352	178,575	170,890	-4.3%
Equipment	50,752	50,480	37,480	-25.8%
Utilities	68,444	68,000	68,000	0.0%
Depreciation	59,557	147,645	71,645	-51.5%
	733,922	842,620	757,145	-10.1%
Total Operating Expenses	5,988,294	6,846,215	6,054,870	-11.6%
Operating Income (Loss)	1,430,341	542,635	1,571,380	189.6%
Non-Operating Income (Loss)				
Interest and Fiscal Charges	(147,202)	(160,625)	(162,650)	1.3%
Amortization of Bond Costs	73,966	73,970	69,110	-6.6%
Intergovernmental	751	-	-	N/A
Interest Earned	67,370	100,000	16,000	-84.0%
Transfer to General Fund	(345,560)	(364,160)	(364,160)	0.0%
Total Non-Operating Income (Loss)	(350,675)	(350,815)	(441,700)	25.9%
Income (Loss) Before Capital Contributions	1,079,666	191,820	1,129,680	488.9%
Change in Net Assets	$ 1,079,666	$ 191,820	$ 1,129,680	

FLOYD COUNTY
FY 2021 BUDGET

AIRPORT FUND - 505

	2020 Actual	2021 Original Budget	2021 Final Revision	% Change
Operating Revenues				
Charges for Services	$ 3,106	$ 5,000	$ 1,600	-68.0%
Fuel Sales	606,520	823,000	1,284,400	56.1%
Rental Fees	267,958	280,450	280,450	0.0%
Miscellaneous	27,204	23,500	33,090	40.8%
Total Operating Revenues	904,787	1,131,950	1,599,540	41.3%
Operating Expenses				
Salaries and Benefits	291,265	288,590	306,855	6.3%
Supplies and Other Expenses	154,349	301,425	248,655	-17.5%
Utilities	60,252	65,000	65,000	0.0%
Equipment/Air Show	37,366	50,000	50,515	1.0%
Depreciation	581,903	866,485	645,485	-25.5%
Cost of Goods Sold	377,849	579,900	827,520	42.7%
Total Operating Expenses	1,502,984	2,151,400	2,144,030	-0.3%
Operating Income (Loss)	(598,197)	(1,019,450)	(544,490)	-46.6%
Non-Operating Income (Loss)				
Intergovernmental	69,000	-	23,000	N/A
Interest Earned	1,194	1,000	1,000	0.0%
Transfers Out	(57,455)	(58,390)	(58,390)	0.0%
Total Non-Operating Income (Loss)	12,739	(57,390)	(34,390)	-40.1%
Income (Loss) Before Capital Contributions	(585,457)	(1,076,840)	(578,880)	-46.2%
Capital Contributions	1,241,872	-	80,750	N/A
Change in Net Assets	$ 656,415	$ (1,076,840)	$ (498,130)	

FLOYD COUNTY
FY 2021 BUDGET

FORUM FUND - 510

	2020 Actual	2021 Original Budget	2021 Final Revision	% Change
Revenues				
Intergovernmental	$ 57,269	$ 60,000	$ 83,000	38.3%
Charges for Services	-	-	-	N/A
Rental Fees	-	-	-	N/A
Interest Earned	37	40	40	0.0%
Miscellaneous	-	-	-	N/A
Total Revenues	57,306	60,040	83,040	38.3%
Expenses				
Salaries and Benefits	-	153,300	178,260	16.3%
Supplies and Other Expenses	195,395	155,235	75,500	-51.4%
Equipment/Renovations	6,963	-	3,205	N/A
Depreciation	350,159	356,075	350,075	-1.7%
Utilities	166,697	190,000	169,545	-10.8%
Total Expenses	719,213	854,610	776,585	-9.1%
(Deficiency) of Revenues over Expenses	(661,907)	(794,570)	(693,545)	-12.7%
Other Financing Sources (Uses)				
Transfers In	345,453	438,495	372,075	-15.1%
Transfers Out	(53,411)	-	(7,370)	N/A
Total Other Financing Sources (Uses)	292,042	438,495	364,705	-16.8%
Income (Loss) Before Capital Contributions	(369,865)	(356,075)	(328,840)	-7.6%
Capital contributions	-	-	-	N/A
Change in Net Assets	$ (369,865)	$ (356,075)	$ (328,840)	

FLOYD COUNTY
FY 2021 BUDGET

RECYCLING FUND - 515

	2020 Actual	2021 Original Budget	2021 Final Revision	% Change
Revenues				
Intergovernmental				
Solid Waste Commission	$ 54,045	$ 110,000	$ 87,000	-20.9%
City of Rome	85,088	117,575	50,375	-57.2%
Landfill-Recycle	85,088	117,575	50,375	-57.2%
FEMA Reimbursement - Disaster Recovery	688	-	-	N/A
Interest Earned	52	60	60	0.0%
Charges for Services	122,807	100,000	258,000	158.0%
Total Revenues	347,769	445,210	445,810	0.1%
Expenses:				
Salaries and Benefits	268,655	302,120	283,090	-6.3%
Supplies and Other Expenses	63,277	143,045	118,600	-17.1%
Equipment	12,178	8,560	6,790	-20.7%
Depreciation	141,729	181,905	133,410	-26.7%
Utilities	32,080	50,000	37,075	-25.9%
Total Expenses	517,920	685,630	578,965	-15.6%
Debt Service-Interest:				
Interest Expense-Capital Lease	(12,163)	(11,630)	(11,630)	0.0%
Total Debt Service-Interest	(12,163)	(11,630)	(11,630)	0.0%
Other Financing Sources (Uses)				
Transfers In	85,088	117,575	50,375	-57.2%
Transfers Out	(44,780)	(47,430)	(47,430)	0.0%
Gain/ Loss on Sales of Fixed Assets	-	-	-	N/A
Total Other Financing Sources (Uses)	40,308	70,145	2,945	-95.8%
Income (Loss) Before Capital Contributions	(142,005)	(181,905)	(141,840)	-22.0%
Capital contributions	-	-	-	N/A
Change in Net Assets	$ (142,005)	$ (181,905)	$ (141,840)	

FLOYD COUNTY
FY 2021 BUDGET

ANIMAL CONTROL FUND - 520

	2020 Actual	2021 Original Budget	2021 Final Revision	% Change
Revenues				
Intergovernmental	$ 67	$ -	$ -	N/A
Charges for Services	11,017	20,000	6,000	233.3%
Fines	-	-	-	N/A
Interest Earned	200	200	200	0.0%
Grants	20,000	-	3,000	N/A
Donations	46,023	-	46,000	N/A
Miscellaneous	349	750	750	0.0%
Total Revenues	77,656	20,950	55,950	-62.6%
Expenditures				
Salaries and Benefits	622,242	689,800	793,625	-13.1%
Other Operating Costs	339,847	309,775	378,275	-18.1%
Total Expenditures	962,089	999,575	1,171,900	-14.7%
(Deficiency) of Revenues over Expenditures	(884,432)	(978,625)	(1,115,950)	-12.3%
Other Financing Sources (Uses)				
Transfers In	811,220	908,115	1,091,495	-16.8%
Transfers Out	-	-	-	N/A
Gain/ Loss on Sales of Fixed Assets	-	-	-	N/A
Total Other Financing Sources (Uses)	811,220	908,115	1,091,495	-16.8%
Net Change in Fund Balance	$ (73,212)	$ (70,510)	$ (24,455)	

FLOYD COUNTY
FY 2021 BUDGET

ROME FLOYD PARKS AND RECREATION - 530

	2020 Actual		2021 Original Budget	2021 Final Revision	% Change
Revenues					
Disaster Recovery	$ 2,428		$ -	$ -	N/A
Miscellaneous Revenues	5,833		10,000	10,000	0.0%
Contingency	-		30,000	30,000	0.0%
Administration	14,774		3,000	13,000	333.3%
Swimming Pool	2,464		52,200	41,250	-21.0%
Other Programs	45,117		107,600	109,900	2.1%
Gymnastics	136,802		321,335	280,530	-12.7%
Special Populations Services	30,285		50,560	38,410	-24.0%
Concessions	116,163		115,000	187,190	62.8%
Coosa River Trading Post	106,714		111,800	204,005	82.5%
Etowah Park Golf Practice	7,306		7,200	7,315	1.6%
Youth Athletics	128,947	#	196,230	213,555	8.8%
Adult Athletics	-		15,900	9,240	-41.9%
Scoreboards	6,760		8,000	5,000	-37.5%
Recreation Centers	31,734		92,280	75,855	-17.8%
Parks & Recreation Services	104,038		98,750	104,450	5.8%
Total Revenues	739,365		1,219,855	1,329,700	9.0%
Expenditures					
Administrative Operations	1,028,536		1,168,150	1,254,415	7.4%
Contingency	-		30,000	30,000	0.0%
Swimming Pool	17,479		37,105	56,460	52.2%
Other Programs	40,402		68,300	65,320	-4.4%
Gymnastics	161,035		269,960	266,570	-1.3%
Special Populations Services	12,740		49,650	23,560	-52.5%
Concessions	93,298		111,675	163,945	46.8%
Coosa River Trading Post	67,884		132,915	126,290	-5.0%
Etowah Park Golf Practice	-		-	-	N/A
Sports Division Administration	153,568		175,220	152,595	-12.9%
Youth Athletics	112,911		154,725	186,020	20.2%
Adult Athletics	-		15,900	12,940	-18.6%
Scoreboards	1,896		2,000	-	-100.0%
Recreation Centers	118,632		186,385	160,265	-14.0%
Recreation Services Administration	171,924		81,210	100,230	23.4%
Parks & Recreation Services	1,115,782		1,023,250	1,000,385	-2.2%
Buildings	79,404		61,500	73,025	18.7%
Shop	91,504		111,010	106,720	-3.9%
Total Expenditures	3,266,994		3,678,955	3,778,740	2.7%
Excess (Deficiency) of Revenues over Expenditures	(2,527,629)		(2,459,100)	(2,449,040)	-0.4%
Other Financing Sources (Uses)					
Transfers In	2,530,075		2,459,100	2,646,545	7.6%
Transfers Out	-		-	-	N/A
Total Other Financing Sources (Uses)	2,530,075		2,459,100	2,646,545	7.6%
Net Change in Fund Balance	$ 2,446		$ -	$ 197,505	

FLOYD COUNTY
FY 2021 BUDGET

RECREATION SPECIAL PROJECTS - 534

	2020 Actual	2021 Original Budget	2021 Final Revision	% Change
534924 Rec- Hall of Fame				
Revenues:	$ 19,055	$ 16,000	$ 9,290	-41.9%
Expenditures:	19,884	16,300	7,900	-51.5%
Total Rec- Hall of Fame	(829)	(300)	1,390	-563.3%
534928 Senior Promotions Council				
Revenues:	3,650	11,500	-	-100.0%
Expenditures:	(300)	11,500	-	-100.0%
Total Rec- Senior Promo Council	3,950	-	-	N/A
Net Change in Fund Balance	$ 3,121	$ (300)	$ 1,390	

FLOYD COUNTY
FY 2021 BUDGET

HEALTH INSURANCE FUND - 600

	2020 Actual	2021 Original Budget	2021 Final Revision	% Change
Revenues				
Contributions:				
Floyd County	$ 6,480,897	$ 6,880,640	$ 6,748,485	-1.9%
County Employees	1,873,487	1,981,370	1,863,230	-6.0%
Retirees	(3,425)	125,000	-	-100.0%
Premiums Paid by Others	40,184	30,000	30,000	0.0%
Premiums Paid by Others-RFCDA	26,288	25,000	36,225	44.9%
Intergovernmental	720	-	-	N/A
Interest Earned	973	1,250	1,250	0.0%
Miscellaneous	163,021	70,380	21,655	-69.2%
Total Revenues	8,582,145	9,113,640	8,700,845	-4.5%
Expenditures				
Salaries and Benefits	69,090	72,140	81,835	13.4%
Other Costs	156,807	170,980	177,775	4.0%
Professional Fees	144,232	144,700	146,005	0.9%
Claims	7,345,178	8,000,000	6,237,080	-22.0%
Stop Loss	864,351	988,400	942,400	-4.7%
HRA Payments	151,178	125,000	101,000	-19.2%
Administrative Fee	238,045	239,860	225,860	-5.8%
All Other	-	-	-	N/A
Total Expenditures	8,968,882	9,741,080	7,911,955	-18.8%
Other Financing Sources (Uses)				
Transfers In	745,717	627,440	-	N/A
Transfers Out	(358,257)	-	-	N/A
Total Other Financing Sources (Uses)	387,460	627,440	-	N/A
Net Change in Fund Balance	$ 722	$ -	$ 788,890	